



*Doctors Lake in Clay County
Photo Credit: Matt Padgett*

FY 2022/2023 FINAL BUDGET
BOARD OF COUNTY COMMISSIONERS
CLAY COUNTY, FLORIDA

SMALL TOWNS. BIG PASSIONS.

SEPTEMBER 27, 2022 VERSION

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SMALL TOWNS. BIG PASSIONS.

FY 2022/2023 Final Budget
CLAY COUNTY BOARD of COUNTY COMMISSIONERS

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CLAY COUNTY, FLORIDA



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F I N A L B U D G E T

O C T O B E R 1, 2 0 2 2 - S E P T E M B E R 3 0, 2 0 2 3

COUNTY COMMISSIONERS

Mike Cella, District 1, Term ends November 2024
Wayne Bolla, District 2, Term ends November 2022
Jim Renninger, District 3, Term ends November 2024
Betsy Condon, District 4, Term ends November 2022
Kristen Burke, D.C., District 5, Term ends November 2024

COMMISSION STAFF

Howard Wanamaker, County Manager
Courtney Grimm, County Attorney
Heather Boucher, Commission Auditor

ELECTED OFFICIALS

Tara Green, Clerk of Courts
Tracy S. Drake, Property Appraiser
Michelle Cook, Sheriff
Chris Chambless, Supervisor of Elections
Diane Hutchings, Tax Collector

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September 12, 2022



County Manager

P.O. Box 1366
477 Houston Street
4th Floor, Admin. Building
Green Cove Springs, FL
32043

Area code: 904
Phone: 284-6352
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Fax: 278-4731

County Manager

Howard Wanamaker

Commissioners:

Mike Cella
District 1

Wayne Bolla
District 2

Jim Renninger
District 3

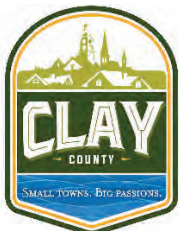
Betsy Condon
District 4

Kristen Burke, D.C.
District 5

Switchboard:

GCS (904) 284-6300
KH (352) 473-3711
KL (904) 533-2111
OP/MBG (904) 269-6300

www.claycountygov.com



Clay County Board of County Commissioners
477 Houston Street
Green Cove Springs, FL 32043

Dear Commissioners:

We are pleased to submit the official Clay County final budget for Fiscal Year 2022/2023. Adopting an annual budget is one of the most important actions a local Board of County Commissioners performs. It prioritizes the delivery of services throughout the budget year and serves as a financial roadmap providing the residents, community stakeholders, and ultimately the Board of County Commissioners, with a document that details the manner in which we will effectively carry out our mission to provide for the safety and wellbeing of our residents and visitors.

Development of the budget involved a collaborative process that provided input from the Board of County Commissioners, county staff, Constitutional Officers, various outside agencies, and county residents who worked together to establish spending priorities. The process included a series of workshops held in January, February, and July of 2022 that discussed revenue streams, Capital Improvement Projects, and budget priorities. Two public hearings were also held in September allowing for public input on the millage and budget for FY 22/23.

In accordance with the Florida Statutes, the final budget is balanced. We have taken sufficient measures to ensure that this budget's revenue and expenditure projections are accurate and based on the very best information available at the time of submittal.

Thank you for your active involvement in the budgeting process. We are greatly appreciative of the individuals who have provided critical input, the countless man-hours, and the necessary leadership to afford us the opportunity to continue to provide a high level of services to our residents, businesses, and visitors of Clay County.

All my best,

Howard Wanamaker
Clay County Manager

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Fiscal Year 2022/2023 Projected Monthly Key Dates

January 2023

- Deadline: BCC preliminary revenue projection submissions

March 2023

- Distribute Budget Preparation Manual
- Deadline: BCC expenditure budget submissions

April 2023

- Budget meetings with Assistant County Managers
- Deadline: Changes to Schedule of Fees and Services for FY23/24

May 2023

- Budget meetings with Office of Management and Budget (OMB)
- Deadline: BCC Statements of Function, Goals and Accomplishments submissions

July 2023

- Recommended Budget presented to the Board
- Set FY 2023/2024 Maximum Millage Rates, and Date, Time and Place for First Public Budget Hearing

August 2022

- Deadline: Capital Improvement Plan projections and carryovers
- TRIM Notices Mailed to Property Owners

September 2023

- BCC Approval of FY 2023/2024 Schedule of Fees and Services
- Public Hearing: FY 2023/2024 Tentative Millage Rates and Budget
- Public Hearing: FY 2023/2024 Final Millage Rates and Budget

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Fiscal Year 2022/2023

1. COUNTY OVERVIEW

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Clay County Government

District 1



Commissioner Mike Cella (Republican) is serving in his second and final term as a County Commissioner representing District 1. He was first elected in 2016 and ran unopposed in the 2020 election cycle.

He successfully owned and operated Jumperz Fun Center, in Orange Park, serving thousands of Clay County citizens from 2009 to 2017. Prior to opening his business, Mike enjoyed a 30-year career in radio and TV broadcasting, concluding his career at WOKV Radio in Jacksonville where he hosted the Morning Show and served as the Assistant Program Director. Among the highlights of his broadcasting career, he announced the TV play-by-play for men's college basketball for University of Connecticut, Fairfield and Sacred Heart Universities.

In 2004, Mike was the first resident elected as a member of the Board of Supervisors on the Fleming Island Plantation (FIP) Community Development District, serving 12 years. For ten of those years, he served as Chairman of the Board. During his tenure, FIP experienced vast growth, adding eight neighborhoods and a recreation center and splash park. He has also served as the first president and co-founder of the FIP Neighborhood Advisory Council.

Mike is very active in his community, serving as an honorary member of the Rotary Club of Northeast Florida and the Clay County Chamber of Commerce. He is past president and co-founder of the BIZNET Marketing Referral Group of Orange Park. He is actively involved with the Clay County Republican Party, serving as Committeeman for Precinct 410, President of the Republican Men's Club, and a member of the South Clay Republican Club.

Commissioner Cella is Chair for the Tourism Development Council. He is a former BCC Chair, BCC Vice Chair and Chair of the Infrastructure, Recreation and STEM Committee. He has earned Certified Commissioner, Advanced Certified Commissioner and Advanced Certified Commissioner II designations from the Florida Association of Counties. He also serves on the FAC Health, Justice and Safety Committee.

Mike lives in Fleming Island with his wife Vicky, who is a R.N. at Fleming Island Surgery Center. Their daughter, Lauren and her husband Kris are new residents of Fleming Island. Son, Brian and his wife, Jaime, reside in Connecticut with grandchildren, Sadie and Collin.

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District 2



Commissioner Wayne Bolla (Republican) is serving his second term as a Commissioner serving District 2. He grew up in a Navy family attending 10 different schools by the time he had left the ninth grade. He graduated from St. Viator High School in Chicago and went on to earn a BS in Mechanical/Industrial Engineering from Marquette University and an MBA with a concentration in finance from Loyola University in Chicago.

Wayne started his working career designing and marketing large fire suppression systems at Cardox Corp. in Chicago. After graduate school, he joined the Illinois Central Railroad in Chicago where he managed an internal consulting group tasked with modernizing the railroad's physical plant and operations. He eventually took his consulting group, The Planning Section, Inc., public, completing projects for several major railroads, transit authorities, and steel mills.

In 1986 he joined CSX in Jacksonville, Florida and retired after more than 30 years of railroading in 2004. While at CSX he held managerial positions in the Mechanical, Engineering, Operations, Marketing, and Real Estate departments. He successfully ran for a seat on the Clay County School Board in 2004. Wayne has been active in Republican politics and is presently the Precinct 118 Committeeman of the Clay County Republican Executive Committee. He is also a past President of the Clay County Republican Men's Club and recently became an instrument rated private pilot.

Commissioner Bolla currently serves as BCC Chairman and Vice Chairman of the Value Adjustment Board. In addition, Wayne is as member of the North Florida Transportation Planning Organization, Blue Ways & Trails Committee, and acts as the EDC Liaison.

Wayne left Clay County for a while in 2008 to pursue a lifelong dream on a four-year voyage across the Atlantic Ocean and around the Mediterranean aboard his 44-foot steel cutter, Pipedream, which he built in his back yard. He and his son, Chris crossed the Atlantic together, Wayne's wife, Mary, and his daughter, Katie, traveled throughout Mediterranean Europe with him as their schedules allowed. He returned to Clay County in March of 2012 where he resides with his wife Mary.

Wayne met his wife, Mary, a member of the Clay County School Board, while she was the Director of Admissions at Valparaiso University in Indiana. They married in 1985 and moved to Clay County in 1989. Mary and Wayne have two grown children Katie and Chris. Katie is a graduate of UCF and Chris received his degree from UNF.

~ ~ ~ ~

District 3



Jim Renninger began residence in Orange Park more than 35 years ago when he was assigned as a U.S. Navy pilot at Cecil Field. Renninger successfully completed 26 years in the USN and attained the rank of Captain, retiring in 1998. Significant assignments included three commands and one Chief of Staff tour: Command tours consisted of Squadron Command in VS-24 - Cecil Field; Replacement Air Group (RAG) Command in VS-27 - Cecil Field; Wing Commander, Sea Strike Wing One - Cecil Field; and Chief of Staff for the USS George Washington (CVN-73) Battlegroup, serving Admiral Mike Mullen (who subsequently was assigned as the Chief of Naval Operations and finally as the Chairman of the Joint Chiefs of Staff). He is most noted for earning an Air Medal through superb airmanship and the first-ever barrier landing on an aircraft carrier in an S-3B saving the \$32 million aircraft and four lives from certain disaster.

After retirement he worked as a financial planner (1998-2002) and served Florida State College at Jacksonville (FSCJ) where he was assigned as Director of the Aviation Center of Excellence at Cecil Airport (2002-2010) where his testimony to Congress on March 30, 2007 was critical to authorization and development of the Air Traffic Control education and training program at FSCJ. His last assignment was as Dean of Workforce Programs at the Downtown Campus (2010-2013).

He has a long history of service to the community where he was elected three times to Orange Park Town Council, serving nine years and as Mayor twice, Vice Mayor, and Councilman terming out of office in May 2016. He also served as the President of Northeast Florida League of Cities. He is currently on the board of Penney Farms Retirement Community and on the boards of Portofino Condominium Association in Pensacola and the Seasons Condominiums in Orange Park Florida. He is a member of the Clay County Republican Executive Committee, Republican Men's Club and past President of the Navy League, Jacksonville Council. He is a member of Grace Anglican Church on Fleming Island and serves in various social and professional organizations. CAPT Renninger has served honorably and collaboratively to produce results that improve the quality of life in the Northeast Florida Region.

He is currently the Chairman of the Finance and Audit Committee, as well as Chairman of the Value Adjustment Board. He also serves on the FAC Health, Justice and Safety Committee. He is also a businessman with a variety of real estate assets and is a co-manager/co-founder of the consulting business Grant Development & Management located in Orange Park.

CAPT Renninger is married to Dr. Phyllis Renninger for over 50 years and has four children and six grandchildren. All four children graduated from Orange Park High School and attended Florida Universities.

~ ~ ~ ~

District 4



Betsy Condon, a native of Keystone Heights, a conservative wife, mother (a Proud Army mom) and business owner has started her first term as a County Commissioner representing District 4. Betsy is a graduate of Keystone Heights Jr./Sr. High School and went on to earn her bachelor's degree in Environmental Health Science from the University of Georgia.

After graduating from University of Georgia, Betsy started her working career with the Metropolitan Atlanta Rapid Transit Authority (MARTA) as an Environmental Specialist. Her main concentration was environmental and safety compliance projects including oil/water separation, groundwater contamination, monitor well management and preventions. One of the largest projects she worked on while at MARTA, was to identify safety equipment in preparation for the 1996 Olympic games, hosted in Atlanta.

Betsy then went on to work as an Environmental Specialist for Energizer Power Systems, managing all environmental compliance programs including EPA RCRA compliance, all hazardous waste management and disposal, groundwater contamination monitoring program for over 200 monitor wells, and all state and local compliance. In 1998 she accepted the position of Environment & Safety Coordinator at Moltech Power Systems Ltd. As the Environment & Safety Coordinator Betsy was responsible for managing environmental compliance systems for the EPA RCRA program, groundwater contamination monitoring program, hazardous waste disposal and management program, and all state compliance.

Establishing a very successful career within the environmental compliance and safety industry, her passion and extensive knowledge lead her in becoming the Director of Environmental, Health and Safety at Regeneration Technologies, Inc. While at RTI, Betsy managed all environmental and safety compliance within the \$200 million-dollar medical device manufacturing company, wrote compliance manuals & training plans, implemented corporate goals and objectives, and achieved over a million hours worked without Lost Time Accidents. She won the prestigious honor of being named the 2006 Compliance Magazine Safety Director of the Year.

After leaving the corporate life to focus on raising her children, Betsy and her husband Joe, moved back to her hometown of Keystone Heights, where they have raised the last of their combined family and built a successful business. Betsy and Joe own and operate a manufacturing company called Auxadyne, located in Keystone Heights. They are the manufacturer of a high-performance foam padding, branded XPF with technology they licensed from FSU and then perfected the commercialization of called Auxetic Foam. The focus of their company is in three verticals of medical devices, military & first responder equipment and apparel and sports equipment & apparel. One of the many applications of auxetic foam is in the reduction of impact which could lead to fewer concussions, earning the company recognition from the National Football League (NFL).

In addition to Betsy's environmental work she is an advocate for serving her community in various ways. She was elected to the Clay County School Board Member, representing District 3 serving from 2014 to 2018, leading the Clay County District Schools from being ranked 20th in the state of Florida to being ranked

8th. Betsy is Executive Vice President of the Keystone Heights Rotary Club, an active member of Keystone Methodist Church, a Board Member for Capital City Bank Community Board and a member of the NRA.

After working for 15 years in environmental compliance, Betsy understands our water, drainage and flooding issues, and how development affects them. She is passionate about bringing the right kind of growth and responsible development of District 4. Betsy wants to ensure that the County is utilizing County resources sensibly and wisely, while not wasting taxpayer dollars.

Betsy currently serves as BCC Vice Chairman and believes one of the most important areas of focus for the County is infrastructure planning and implementation. She also serves on the FAC Finance, Tax and Administration Committee and the FAC Rural Caucus.

“First & foremost, working to ensure all of Clay County has access to reliable, affordable high-speed internet needs to be a priority with so many of our residents working and attending school from home. Beyond that, road planning, sidewalks, drainage, paving, traffic flow, protection of our natural resources and careful approval of new development are vital to ensuring Clay County remains the great place we all love for generations to come!” – Betsy Condon

~ ~ ~ ~

District 5



Commissioner Kristen Burke is completing her first term as a County Commissioner representing District 5, including Green Cove Springs.

Dr. Kristen Burke is a long-time business owner of Fleming Island Family Chiropractic on East-West Parkway.

Dr. Burke’s husband, Harold, was born here in the old Clay Memorial and was raised right down the road on Pearl Street, where his parents still live. Dr. Burke attended the University of Florida for her undergraduate studies and received her Bachelor of Science Degree from the University of North Florida. After graduation from UNF, Kristen and Harold were married and moved to Marietta, Georgia for her doctorate studies. Kristen then received her doctorate in Chiropractic Medicine from Life University. They both agreed there was no better place than Clay County to come back to, to start their business and raise their family. Kristen and Harold and their three daughters, Kiley, Kenzie and Khloe, live in Russell Landing, off of Russell Road. Their oldest, Kenneth, just got married in June and took his first job with the National Federation High School Network in Indianapolis where he and his wife, Lulu reside.

In the business community, Kristen promotes business-friendly leadership in Clay County through her civic affiliations and as a local business owner, supporting local businesses. As one of the founding members of Clay Women in Business, Kristen helped create a strong alliance between Christian women in Clay County to encourage professional and personal growth. Kristen has been a strong voice in protecting pristine areas such as Lake Asbury and neighboring communities in promoting smart development.

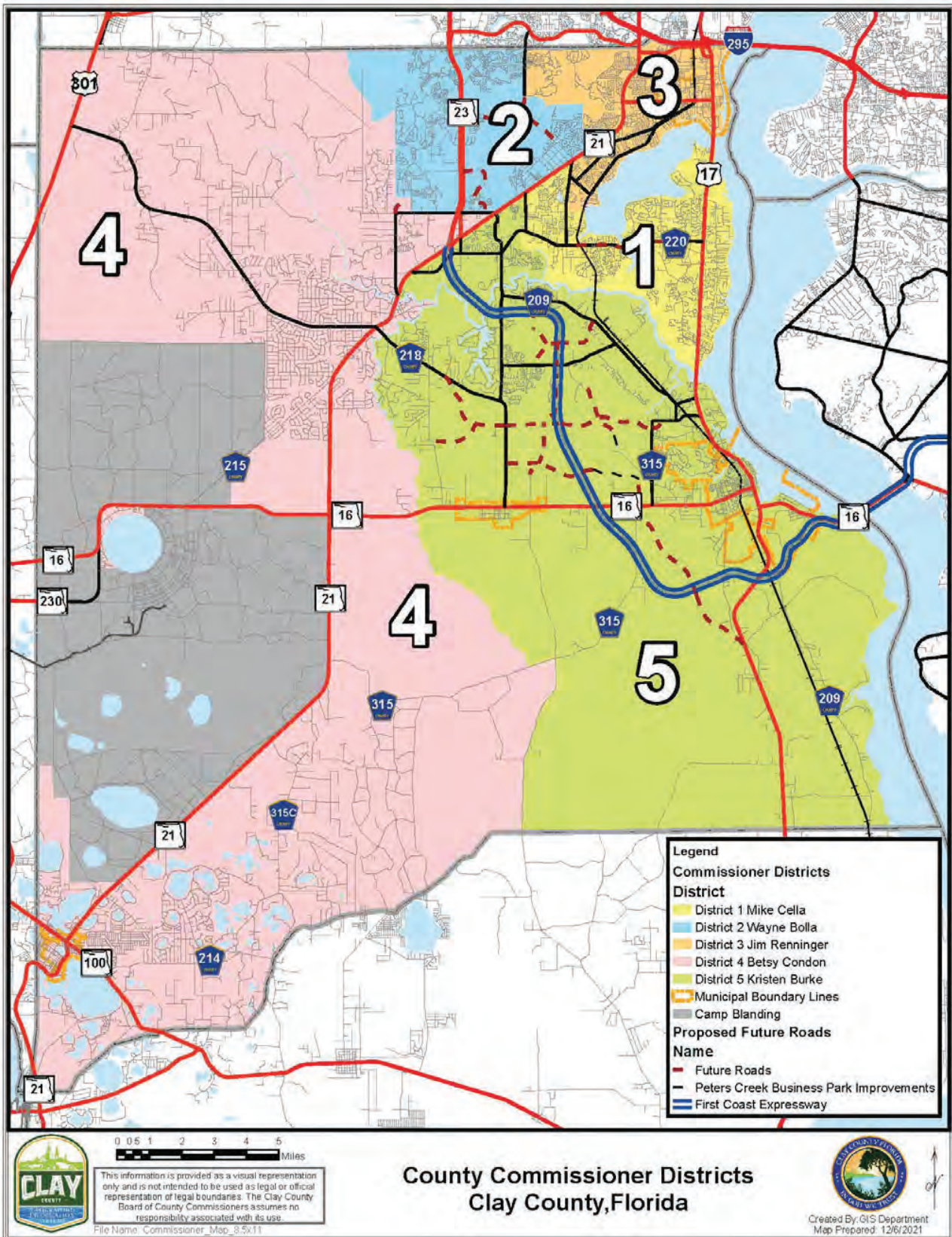
In recent years, a serious health threat in the Green Cove Springs area thrusting Kristen into a new role of community leadership in the Lake Asbury district. Kristen and her community’s efforts made headlines, including a series of stories published in Folio Weekly. This played a huge role in helping Kristen and her family decide she should run for County Commissioner.

Kristen is a member of the North Florida Transportation Planning Organization, Juvenile Justice Council, Small County Coalition, and the Affordable Housing Advisory Committee and is the Vice-Chair on the Finance and Audit Committee.

As a small business owner in Clay County for the past 22 years, Kristen loves her community and strives to continue in a stronger manner to do more in the community as part of the Commission. As a private-sector business owner, she believes businesses play such a vital role in Clay County, and that our local government should be managed like an efficiently run business, with County residents as vested co-owners.



Commission District Map



County Mission, Vision and Values

Clay County is committed to providing a multitude of services to its citizens which preserve and foster the prosperity that they have come to enjoy.



COUNTY MISSION STATEMENT

To provide for the safety and well-being of our Citizens.

COUNTY VISION STATEMENT

Where tradition meets innovation to foster prosperity.

COUNTY VALUES/SERVICE STANDARDS

Accountability * Integrity * Communication * Performance



Mission Statements by Service Area

The programs that the County administers to carry out such commitment can be summarized by the following operating service areas and their respective missions.

SERVICE AREA

SERVICE AREA MISSION

GENERAL

GOVERNMENT

To provide leadership and policy direction in the delivery of essential, efficient and cost-effective services and programs which ensure the safety, welfare and best possible quality of life for all citizens and visitors of Clay County. Those duties and responsibilities of the Clerk of the Circuit Court are driven by Florida Statute and local ordinances.

COURT RELATED

The duties and responsibilities of the Clerk of the Circuit Court are driven by Florida Statute and local ordinances. It is our goal to carry out these responsibilities and duties as efficiently and economically as possible in the best interests of the people of Clay County.

PUBLIC SAFETY

All people who visit, work or live in Clay County deserve to have their safety preserved at all times. It is a foremost goal of the Commission to make citizen and visitor safety a priority whenever possible. As a major quality of life issue, safety requires constant investment in, and outlook toward, the future.

PHYSICAL

ENVIRONMENT

To protect the health, safety and welfare of the citizens of Clay County by providing services and policies which provide a “managed” approach to growth to ensure adequate infrastructure is available to protect and enhance the County’s greatest asset – the environment.

TRANSPORTATION

To maintain and improve all roadway, bridge and transportation services in the County while remaining sensitive to land use configuration and traffic control demands.

ECONOMIC

ENVIRONMENT

To manage and enhance the County’s growth in population, housing, business and tourism in a responsible manner, while preserving the County’s integrity and assets.

HUMAN SERVICES

To provide and coordinate accessible health services to promote, protect, maintain and improve the health status of all community citizens.

CULTURE &

RECREATION

To maintain and develop a variety of library services to meet the community-based library needs of all its citizens in a friendly, professional and courteous manner. To maintain all County recreational facilities for the optimal enjoyment of residents and visitors alike; and to plan for the future recreational needs of our citizenry by modifying recreational programs and facilities to address the changing complexion and location of the County’s population.

Clay County History

Clay County, Florida is a semi-rural county in northeast Florida with an estimated population of 225,553 residents who enjoy a quality of life that meets their desired pace and unique interests.

Clay County is Florida's 37th county, and it established a county seat in Green Cove Springs. Formerly part of Jacksonville, Clay County was established in December 1858 and is named for Kentuckian Henry Clay, Secretary of State under John Quincy Adams. In the latter half of the 19th century, Clay County was a popular destination for northern tourists because of its natural beauty, exotic flora and fauna, and renowned therapeutic warm springs. Among the famous visitors to Clay County were Ulysses S. Grant, President Grover Cleveland, Buffalo Bill, and Sitting Bull. Several Clay County natives are nationally known, including members of Lynyrd Skynyrd, journalist, naturalist, and author Nixon Smiley, General Roy S. Geiger, internationally known sculptor Augusta Savage, Merrill Lynch founder Charles Merrill, and Olympic gold medalist Caeleb Dressel.

Small Towns, Big Passions

Located southwest of Jacksonville with the entire eastern boundary situated along the lower banks of the beautiful St. Johns River, the 644 square miles that make up Clay County are abundant in scenic beauty, navigable waterways, and natural resources. The municipalities of Green Cove Springs, Keystone Heights, Orange Park, Penney Farms, and many unincorporated communities make up the tight-knit county.

Families are attracted to Clay County because of its top-rated school system, small-town appeal with thriving neighborhoods, and low crime rates. There are many family-friendly venues, events, and activities to enjoy throughout the year. Clay County also has some of the region's best golf courses, and its 77 parks boast forests, trails, playgrounds, athletic fields, and boat ramps. With many historic buildings and areas, the County's history is on display for generations to visit, learn, and remember.

Clay County has a business community that is 4,400 strong with industries leading in healthcare and life sciences, aviation and defense, logistics, distribution, information technology, and manufacturing. The county has a thriving timber industry with its beginnings in British Colonial times. Today, more than 289,000 acres of timberland support 625 jobs and contribute \$165 million to the economy annually. The advanced STEAM education and professional development career pathways offered at the County's top-ranked school lend to a well-trained and skilled workforce, right at home.



Sunrise at Green Cove Springs City Pier

Honoring Our Military

There are more than 35,000 veterans who call Clay County home, and the County offers a network of resources to support them. Clay County's Veterans' Services Department works every day to promote the health, welfare, and quality of life of veterans and their families. The VA Clinic in Middleburg opened in 2020 and serves 11,000 veterans with primary and specialty care. The County has a proud military heritage evidenced through annual military and veteran appreciation events, two military museums, and the beautiful TAPS Monument dedicated to the 67 Clay County veterans who made the ultimate sacrifice for our country. In 1939, the was chosen as the site of one of the largest U.S. Army training bases in Florida during WWII, Camp Blanding. After WWII, Camp Blanding reverted to state control and serves today as a joint military training center for the Florida National Guard, which encompasses 70,000 acres and is home to the Camp Blanding Military Museum.



Camp Blanding, Circa 1940s

Rich Past, Bright Future



July 4th Parade in Keystone Heights, Florida

Small Towns. Big Passions. That's what you will find in Clay County. The small towns and communities each have their own distinct character with unique family-owned businesses, locally made merchandise, and charming community centers that incorporate living and shopping areas. Clay County's hometown pride is on display at local parades, festivals, and special events throughout the year. Clay County is proud of its exquisite natural beauty, rich history, and small-town feel, only found here.

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Fiscal Year 2022/2023

2. STRUCTURE & POLICY

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A Reader's Guide to the Budget Document

The Reader's Guide describes the various sections within the Clay County Budget Document. To better understand the information that is provided, please refer to the descriptions of each section below.

County Overview

The budget document begins with the County Overview section. Here, you will be introduced to the Clay County Board of County Commissioners (BCC) followed by a map which lays out the five (5) BCC Districts of Clay County. Additionally, a view of the County's mission broken down to the missions of its operating service areas and a bit of Clay County History can be found in this section of the document.

Structure & Policy

This section of the document provides insight into the program and fund structures of the County budget, budget preparation and methodology, cash carry forwards of budget balances, the budget cycle and the County's Budget Planning Calendar used to develop the County Budget. Within this section, you can also find the County's financial and investment policies.

Budget at a Glance

Within this section of the budget document, you will find information pertaining to the County's millage, charts comparing sources of revenue and allocation of County expenditures, and taxing authorities.

Budget by Fund

This section provides a summarized balance sheet on each fund of the Clay County Board of County Commissioners.

General Fund

This section of the budget document provides expenditure summaries for cost centers funded by the General Fund.

Special Revenue Funds

This section provides expenditure summaries for cost centers funded by special revenue funds.

Municipal Service Taxing Units (MSTUs)

In this section, you will find revenue charts, expenditure charts and expenditure summaries for cost centers associated with the Municipal Service Taxing Units (MSTUs).

Debt Service Funds

Within this section, you will find an expenditure summary for the cost center funded by the debt service fund.

Enterprise Funds

This section of the budget document provides expenditure summaries for cost centers funded by Enterprise Funds.

Capital Improvement Funds

This section provides expenditure summaries for cost centers funded by Capital Improvement Funds.

Capital Projects

The Capital Projects section shows detailed information pertaining to Clay County Capital Projects. These tables include capital planning beyond this upcoming fiscal year.

American Rescue Plan Projects

This section provides lists of projects that are eligible for American Rescue Plan funding. These funds were created by American Rescue Plan Act of 2021 to deliver aid for states, territories, municipalities, counties, and Tribal governments. This funding is intended to help Clay County address and recover from the impacts of COVID-19.

Grants

This section of the budget document provides an overview of grant funding used to support specific projects or needs which free up tax dollars to be used in other areas of the budget.

Clay County Maps

This section of the budget document provides various maps for recreational purposes, evacuation routes, emergency shelters and fire stations.

Statistical Information

The Statistical Information section provides a summary of the County's full-time equivalents (FTEs) by service areas, a list of the BCC budget units (cost centers) and other demographic information for Clay County.

Glossary

This Glossary section provides specialized terms used in this document.

Resolutions

In this section, you will find final adopted millage and budget resolutions for the Board of County Commissioners and Lake Asbury Municipal Service Benefit District.

For more information pertaining to the Clay County Budget, visit the Clay County Board of County Commissioner's website at <http://www.claycountygov.com>.

Program Structure

Clay County is structured into nine (9) primary organizational units, or service areas, which are composed of related activities for delivery of similar services to the community. These activities are then often further divided into functional units, or cost centers. The cost centers summarize the key statistics, involving revenue, expenditures and personnel needed to provide services to the citizens.

The service areas and related description of services are set forth below:

1. General Government

This area includes services provided by the legislative and administrative branches of the local government for the benefit of the public and the governmental body as a whole. This service area includes legislative, executive, legal, finance, administration, comprehensive planning and other government activities.

General Government provides leadership and policy direction for Clay County. Policy decisions and legislative actions taken by the Board of County Commissioners (BCC) affecting the safety, welfare and quality of life of the residents of Clay County are administered and executed by the County Manager. The County Attorney plays a role in the interpretation and drafting of ordinances and represents the BCC in any legal matter. The Commission Auditor conducts financial and compliance; economy and efficiency; and performance and post audits of all components and programs of County government directly under the Board of County Commissioners.

This service area includes cost centers that provide major internal services and support functions to the County's operating departments. The emphasis in this group is to provide quality support services and advice to operating departments. This includes the Office of Management and Budget, Information Technologies, Purchasing, Risk and Insurance, Human Resources, Building Maintenance, and Planning Department.

Constitutional officers, including the Clerk of Courts, Property Appraiser, Tax Collector and Supervisor of Elections are also included in the service area. For summary reporting purposes, this section includes the debt service payments of the County with details of debt service included in the Debt Service Funds section of the budget document.

2. Court Related

This category of services provide support for the operations of the court system within the County. They include activities for the Mediation & Arbitration Services, Family Court Magistrate, Juvenile Detention, Teen Court - Circuit-Juvenile, Drug Court, State Attorney, Court Facilities, Clerk of Court - Technology, Judge Local Requirement, Filing Fee Costs (Enforcement Services) and the Law Library.

3. Public Safety

This is a major category of services that provide for the safety and security of persons and property within the community. These services include Law Enforcement, Fire and Rescue Operations, Emergency Management, Building Services and Enforcement Services.

4. Physical Environment

Services related to the physical environment are provided for the purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. These services include Environmental Services functions such as landfill, recycling and collection as well as other County departments that provide services related to the physical environment of the County such as Soil Conservation Committee, Extension Services/Agriculture and Black Creek Hills Water Treatment Plant MSBU.

5. Transportation

The Transportation Service Area provides for the safe and adequate flow of vehicles, travelers, and pedestrians and is comprised of the Engineering, Public Works, Traffic Signs and Street Striping, and Traffic Signals Cost Centers. These cost centers meet the roadway and transportation needs of the County by providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, traffic control devices, street-lights, rights-of-way, shoulders, and other facilities incidental to the proper movement of traffic, travelers and pedestrians along roads and streets.

6. Economic Environment

Economic Environment Services focuses on the development and improvement of the economic condition of the community and its citizens. The major cost centers within this service area, Tourism, Economic Development, State Housing Initiative Partnership (SHIP) Program and Veterans Services, provide an array of services. They provide economic development, value added business recruitment, housing assistance to medium and low-income residents, and claims and benefits assistance to veterans. These cost centers work with other levels of government and/or public/private partnerships to provide valuable resources to the community.

7. Human Services

Human Services provides for the care, treatment, and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals through County cost centers, community resources, and services made available through federal and state government. Services include programs for mental health, physical health, public assistance, developmentally disabled and interrelated programs. Animal Services and the Mosquito Control are included in this service area. Primary reliance for service delivery is placed on relationships with independent agencies such as Clay Behavioral Health Services, Clay County Health Department, Aging True and Jacksonville Transportation Authority (JTA)/Motor Vehicle Services.

8. Culture and Recreation

Culture and Recreation includes services that provide and maintain cultural and recreational facilities and activities for the benefit of citizens and visitors and that enhance the quality of life in Clay County. This service area is primarily comprised of the Parks and Recreation Administration and Library Services and their associated programs while also working with independent agencies and federal or state programs for funding and provisioning of services.

9. Grants and Aid

Grants and Aid includes services provided by private or non-profit organizations that are of benefit to the community and are supported by the County government as well as support to municipalities within the County.

Fund Structure

Governmental accounting systems are required to be organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash or other financial resources together with all related fund liabilities and residual equity. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Fund accounting is designed to demonstrate legal compliance and aid associated financial management by segregating transactions related to certain government functions.

The financial accounts of the County are organized on the basis of funds and account groups as required in order to report on the County's financial position and results of operations. Under governmental accounting there are essentially six (6) major fund types:

1. **General Fund** is used to account for all financial resources except those that are restricted to a specific use and therefore required to be accounted for in separate funds. The General Fund is the largest and most diverse of the County's operating funds.
2. **Special Revenue Funds** are used to account for revenues that are legally restricted or restricted by policy for specified purposes. For example, Local Option Gas Taxes (in the County Transportation Trust Fund) can only be used for transportation expenditures as defined in Section 336.025 of Florida Statutes. The name of the Special Revenue fund usually indicates the restricted purpose (i.e., the Transportation Trust Fund, the Florida Boating Improvement Fund, Tourist Development Fund).
3. **Debt Service Funds** are used to account for the payment of principal, interest and any other related costs of government debt. Specific revenue sources are generally pledged by a debt or bond covenant to provide the revenue to pay the debt service costs. However, debt service for Enterprise funds are not to be included in Debt Service funds because the debt is to be repaid strictly from the Enterprise fund revenues or user fees.
4. **Capital Improvement Funds** are used to account for the acquisition and construction of major capital facilities or projects other than those financed by Enterprise funds. These projects generally span more than one year and have funding contributed by more than one County fund. During the construction phase, these funds accumulate and report construction in progress costs. At the completion of the project, the total cost to construct is recorded as a County fixed asset and the fund is closed and ceases to exist.
5. **Enterprise Funds** are used to account for services that are financed and operated in a manner similar to a private business enterprise where the intent is that all costs related to the service, including asset depreciation, be recovered through customer charges or other user fees. It is intended to be self-supporting without financial assistance from other government funds such as the General Fund. These funds must also generate sufficient funds to maintain and replace its facilities and other assets as well as provide for the expansion of services when needed. They are also commonly called "Proprietary" funds.
6. **Internal Service Funds** are used to account for services provided by one fund to other departments or agencies in other funds within the same government, usually on a cost reimbursement basis. This fund accumulates total costs related to a given activity so that the costs can be fully allocated through charges to user departments. They have the effect of "double-counting" total budget expenditures, since charges are reflected as expenditures in program budgets in other funds and reflected again in the total operating expenditure budget of the Internal Service fund.

Clay County Fund Structure

General Fund

FD1000 General Fund

Special Revenue Funds

FD1001	Transportation Trust Fund	FD1035	Emergency Rental Assistance CARES Fund
FD1002	Sheriff - Countywide Fund	FD1036	Local Provider Participation Fund
FD1003	Florida Boating Improvement Fund	FD1037	Eagle Rock at Eagle Landing MSBU Fund
FD1004	Oak Forest Road MSBU Fund	FD1038	Reserve at Eagle Harbor MSBU Fund
FD1005	County Alcohol & Other Drug Abuse Trust Fund	FD1039	Village Park 1A and 1B MSBU Fund
FD1006	Court Facility Fund	FD1040	Royal Point 2B MSBU Fund
FD1007	Law Enforcement Trust Fund	FD1041	Eagle Landing at Oakleaf 5B MSBU Fund
FD1008	Law Library Fund	FD1042	Willow Springs Phase 1 MSBU Fund
FD1009	Tourism Operations - 1st, 2nd and 3rd Cent Fund	FD1043	Greyhawk Unit 2 MSBU Fund
FD1010	Health Insurance Trust Fund	FD1044	Greyhawk Unit 3A MSBU Fund
FD1011	2nd Dollar Sheriff Education Fund	FD1045	Greyhawk Unit 3B Bloomfield Court MSBU Fund
FD1012	Free Library Fund	FD1046	Greyhawk Unit 3B Cloverdale Court MSBU Fund
FD1013	Investigative Drug Fund	FD1047	Greyhawk Unit 3B Pondsides Court MSBU Fund
FD1014	Legal Aid Fees Fund	FD1048	Cameron Oaks Phase 3 Evers Cove MSBU Fund
FD1015	SHIP Program Fund	FD1049	Cameron Oaks Phase 3 Belen Court MSBU Fund
FD1016	Florida Art License Plate Fund	FD1050	Silver Oaks Road MSBU Fund
FD1017	2020 Bond Revenue Fund	FD1051	Blue Jay MSBU Fund
FD1018	Probationary Control Fund	FD1052	Hidden Waters MSBU Fund
FD0019	Teen Court Fund	FD1053	NSP Grant Fund
FD1020	Challenger Roadway MSTU Fund	FD1054	American Rescue Plan Fund
FD1021	Student Drivers Education Fund	FD1055	Oakland Hills MSBU Fund
FD1022	Unincorporated Municipal Services MSTU Fund	FD1056	Pine Ridge West MSBU Fund
FD1023	911 - Wireless Fund	FD1057	Azalea Ridge UN3 MSBU Fund
FD1024	State Court/Local Requirements Fund	FD1058	Cameron Oaks Phase 1 and Phase 2 MSBU Fund
FD1025	\$2 Recording Fee Fund	FD1059	Kindlewood PH3 MSBU Fund
FD1026	Crime Prevention Program Fund	FD1060	Somerset Road MSBU Fund
FD1027	Juvenile Program Fund	FD1062	Black Creek Hills MSBU Fund
FD1028	Building Fund	FD1065	Community Development Block Grant Fund
FD1029	Law Enforcement MSTU Fund	FD1066	Opioid Settlement Fund
FD1030	Fire Control MSTU Fund	FD1067	Grove Point PH1 and PH2 MSBU Fund
FD1031	Fire Inspection Fund	FD1068	Village Park Unit 1-C MSBU Fund
FD1032	CARES Act Fund	FD1069	Willow Springs PH2 MSBU Fund
FD1033	Local Housing Assistance - Coronavirus Relief Fund	FD1071	Tourism Marketing - 4th and 6th Cent Fund
FD1034	Federal DOJ-Contraband Forfeiture Fund	FD1072	Radio System Towers and Maintenance Fund

Debt Service Funds

FD2000 2020 Bond Debt Service Fund

Capital Improvement Funds

FD3000	\$12.50 Motor Vehicle Surcharge Fund	FD3006	Branan Field APF Fund
FD3001	Impact Fee District 3 Fund	FD3007	Sidewalk Fund
FD3002	Impact Fee District 2 Fund	FD3008	Lake Asbury APF Fund
FD3003	Capital Improvement Project (CIP) Fund	FD3009	Mobility Fees Fund
FD3004	CIP Fund - Northeast Sector	FD3010	2020 Bond Construction Fund
FD3005	CIP Fund - West Sector		

Enterprise Funds

FD4000	Solid Waste Fund	FD4001	Universal Collection Fund
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Clay County Fund Structure Detail

Funds & Descriptions

General (FD1000): This is the primary operating fund of the County and accounts for all financial resources except those required to be accounted for as special purpose funds. It provides the resources necessary to sustain most of the day-to-day activities, including administrative and operating costs.

Transportation Trust (FD1001): This operating fund accounts for most operations of the Public Works, Traffic Signs and Street Striping, and Traffic Signals Cost Centers. The primary revenue source of the fund is motor and diesel fuel taxes.

Sheriff - Countywide (FD1002): This fund accounts for 35% of patrol services and 100% of services pertaining to detention, judicial, jail and law enforcement by the Sheriff's Office. It also accounts for other costs associated with juvenile detention.

Florida Boating Improvement (FD1003): The Florida Boating Improvement Fund supports boating safety and boating recreation improvements through revenue generated from vessel registration fees in accordance with Florida Statutes 328.66 and 328.72.

Oak Forest Road MSBU (FD1004): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Oak Forest Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

County Alcohol and Other Drug Abuse (FD1005): This fund accounts for the provision of alcohol and other drug abuse prevention treatment centers and education programs in Clay County through the Clay Behavioral Health Center, pursuant to Florida Statutes Chapter 394. The primary source of revenue is from transfers in from general fund. A small percent is from fees collected.

Court Facility (FD1006): The Court Facility Fund provides for purchases of machinery and equipment used by the Circuit Court in accordance with Florida Statutes 318.18(13) and 29.008(1).

Law Enforcement Trust (FD1007): The Law Enforcement Trust Fund supports law enforcement related projects through revenues generated from confiscated property.

Law Library (FD1008): The Law Library Fund accounts for activities of the legal library located in the courthouse through filing fees assessed in County Criminal, Circuit Criminal and Traffic Court.

Tourism Operations – 1ST, 2ND and 3RD Cent (FD1009): The Tourism Operations – 1ST, 2ND and 3RD Cents Fund is used for activities that enhance tourism in Clay County in accordance with Florida Statute 125.0104. Revenue is generated from the first and second cents of collected tourist development tax on overnight stays.

Health Insurance Trust (FD1010): This fund is used to account for the self-insured health insurance program for County employees and is funded by employer, retiree and employee contributions.

2nd Dollar Sheriff Education (FD1011): This fund supports criminal justice education degree programs and training courses for Clay County Sheriff's Office personnel. Revenue is generated from fees collected.

Free Library (FD1012): This fund supports activities of Clay County libraries with revenue generated from library fines and fees.

Investigative Drug (FD1013): The Investigative Drug Fund accounts for drug law enforcement operations and activities and is funded from confiscated money and fines related to drug law enforcement.

Legal Aid Fees (FD1014): This fund accounts for funding to the Jacksonville Area Legal Aid in accordance with Florida Statute 29.008(3)(a).

SHIP (FD1015): The State Housing Initiative Program (SHIP) Fund provides assistance for low-income housing through state remitted documentary stamp tax paid within Clay County.

Florida Arts License Plate (FD1016): This fund supports art programs and activities within Clay County through revenue generated from the sale of specialty license plates in accordance with Florida Statute 320.08058(12)(b).

2020 Bond Revenue (FD1017): This fund is used for the road construction projects identified by the Board of County Commissioners as bond eligible for the 2020 Series Bond issuance.

Probationary Control (FD1018): This fund provides for costs associated with misdemeanor probation services within Clay County through revenue generated from probation fees collected from participants placed on misdemeanor probation.

Teen Court (FD1019): This fund accounts for the operation and maintenance of the Teen Court system within Clay County. Revenue is generated from collection of court costs and transfers from the General Fund.

Challenger Roadway MSTU (FD1020): The Challenger Roadway MSTU Fund is a Municipal Service Taxing Unit that collects special assessments from property owners in the Challenger Roadway MSTU and uses those revenues to pay debt service for the roadway to be used by property owners within the Challenger Roadway MSTU. This MSTU was Board approved on November 10, 2015.

Student Driver Education (FD1021): This fund provides traffic education programs that enhance, without replacing driver education program funds. Funding generated from civil traffic penalties in accordance with Florida Statute 318.1215.

Unincorporated Municipal Services MSTU (FD1022): This fund accounts for the provision of planning, zoning, engineering, and code enforcement services within the County.

911 - Wireless (FD1023): The 911 Fund provides funding for operations of the County's 911 emergency communications system. Revenue is generated from the user fees collected on cellular, landline and prepaid phones.

State Court/Local Requirements (FD1024): This fund provides funding for State Court programs at the local level which, in Clay County, is comprised of the Drug Court program with funding collected from court costs pertaining to criminal violations and transfers from various related funds.

\$2 Recording Fee (FD1025): This fund provides for technology needs of the local court, State Attorney and Public Defender offices through collection of recording fees in accordance with Florida Statute 28.24.

Crime Prevention Program (FD1026): This fund provides criminal justice training programs with funding collected from judgements and fines.

Juvenile Program (FD1027): This fund is used for juvenile programs within Clay County with funding collected from the juvenile alternative program.

Building (FD1028): The Building Fund provides funding for functions pertaining to issuing permits and enforcing the Florida Building Code with funding collected from building permit and inspection fees.

Law Enforcement MSTU (FD1029): This operating fund accounts for 65% of patrol services by the Sheriff's Office for unincorporated portions within the County, as well as Keystone Heights and Penney Farms. The City of Green Cove Springs and the Town of Orange Park have their own patrol service. Funding is supported through Ad Valorem Taxes.

Fire Control MSTU (FD1030): The Fire MSTU Fund accounts for the provision of Fire Control services for unincorporated portions within the County, along with Green Cove Springs, Keystone Heights and Penney Farms. The Town of Orange Park has its own fire department. Funding is supported through Ad Valorem Taxes, gross receipts taxes and various grant funds.

Fire Inspection (FD1031): The Fire Inspection Fund is used for the collection of fire inspection fees and to support the Fire Inspection Cost Center. This is funded by fees collected.

CARES Act (FD1032): The CARES Act Fund is used to aid governments in states, territories, and tribal areas to address necessary expenditures incurred due to the COVID-19 public health emergency. The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress on March 27, 2020 with funds to be expended by December 31, 2020.

Local Housing Assistance-Coronavirus Relief (FD1033): This fund, which was distributed to Florida Housing Finance Corporation via the CARES Act, is used to aid citizens impacted by COVID-19 with rental/mortgage payments, home repairs and the like. The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress on March 27, 2020 with funds to be expended by December 31, 2020.

Federal DOJ-Contraband Forfeiture (FD1034): This fund revenue from contraband and property forfeitures. The Department of Justice has directed Sheriff departments to remit these revenues to the County and pass them through back to the Sheriff to support law enforcement related projects.

Emergency Rental Assistance (FD1035): This fund is used to help administer the Clay County Emergency Rental Assistance (ERA) Program. ERA grant funds provide financial support for renters and landlords that have been affected by the COVID-19 pandemic. The program was established by the Consolidated Appropriations Act, 2021 (Pub. L. No. 116-260).

Local Provider Participation (FD1036): This fund allows local governments to establish a non-ad valorem special assessment that is charged solely to hospitals. Assessment collections are matched with federal funds to provide local participating hospitals with supplemental Medicaid reimbursement to close the gap from Medicaid shortfalls.

Eagle Rock at Eagle Landing MSBU (FD1037): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Eagle Rock at Eagle Landing MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Reserve at Eagle Harbor MSBU (FD1038): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Reserve at Eagle Harbor MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Village Park 1A and 1B MSBU (FD1039): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Village Park 1A and 1B MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Royal Point 2B MSBU (FD1040): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Royal Point 2B MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Eagle Landing at Oakleaf 5B MSBU (FD1041): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Eagle Landing at Oakleaf 5B MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Willow Springs Phase 1 MSBU (FD1042): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Willow Springs Phase 1 MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Greyhawk Unit 2 MSBU (FD1043): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Greyhawk Unit 2 MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Greyhawk Unit 3A MSBU (FD1044): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Greyhawk Unit 3A MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Greyhawk Unit 3B Bloomfield Court MSBU (FD1045): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Greyhawk Unit 3B Bloomfield Court MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Greyhawk Unit 3B Cloverdale Court MSBU (FD1046): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Greyhawk Unit 3B Cloverdale Court MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Greyhawk Unit 3B Pondside Court MSBU (FD1047): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Greyhawk Unit 3B Pondside Court MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Cameron Oaks Phase 3 Evers Cove MSBU (FD1048): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Cameron Oaks Phase 3 Evers Cove MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Cameron Oaks Phase 3 Belen Court MSBU (FD1049): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Cameron Oaks Phase 3 Belen Court MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Silver Oaks Road MSBU (FD1050): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Silver Oaks Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Blue Jay MSBU (FD1051): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Blue Jay MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Hidden Waters MSBU (FD1052): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Hidden Waters MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

NSP Grant (FD1053): The Neighborhood Stabilization Program Grant (NSP) Fund is used for the purpose of stabilizing communities within Clay County that have suffered from foreclosures and abandonment through the purchase and redevelopment of foreclosed and abandoned homes and residential properties.

American Rescue Plan (FD1054): This fund was established to administer the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Program, created by the American Rescue Plan (ARP) Act of 2021. This funding is used specifically to help Clay County address and recover from the impacts of COVID-19.

Oakland Hills Road MSBU (FD1055): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Oakland Hills Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Pine Ridge West Road MSBU (FD1056): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Pine Ridge West Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Azalea Ridge UN3 Road MSBU (FD1057): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Azalea Ridge UN3 Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Cameron Oaks Phase 1 and Phase 2 Road MSBU (FD1058): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Cameron Oaks Phase 1 and Phase 2 Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Kindlewood PH3 Road MSBU (FD1059): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Kindlewood PH3 Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Somerset Road MSBU (FD1060): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Somerset Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Black Creek Hills MSBU (FD1062): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Black Creek Hills MSBU and uses those revenues to pay debt service for water lines for the residents within that MSBU.

Community Development Block Grant (FD1065): This fund is supported by a grant from the U.S. Department of Health and Urban Development and is used to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

Opioid Settlement (FD1066): This fund is supported by opioid settlements with certain pharmaceutical companies and distributors. The settlement funds will be used in accordance with the requirements of the County's Memorandum of Understanding with the State.

Grove Point PH1 and PH2 MSBU (FD1067): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Grove Point PH1 and PH2 MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Village Park Unit 1-C MSBU (FD1068): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Village Park Unit 1-C MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Willow Springs PH2 MSBU (FD1069): This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Willow Springs PH2 MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

Tourism Marketing – 4TH and 6TH Cent (FD1071): The Tourist Marketing – 4TH and 6TH Cents Fund is used for activities that enhance tourism in Clay County in accordance with Florida Statute 125.0104. Revenue is generated from the fourth and sixth cents of collected tourist development tax on overnight stays.

Radio Systems Towers and Maintenance (FD1072): This fund provides funding for repairs and maintenance of the emergency radio system with revenue collected from moving violation surcharges.

2020 Bond Debt Service (FD2000): This debt service fund is used to meet the requirements to fund annual debt service payment requirements of the 2020 Bond Series issuance.

\$12.50 Motor Vehicle Surcharge (FD3000): This capital fund provided funding for capital expenditures associated with the emergency radio system with revenue collected from moving violation surcharges. In FY 22/23, this fund is no longer used for capital planning.

Impact Fee District 3 (FD3001): This capital fund, through collection of impact fees, provides funding for new construction of capital transportation projects required as a result of growth and development and its corresponding impact on traffic loads and transportation needs within District 3.

Impact Fee District 2 (FD3002): This capital fund, through collection of impact fees, provides funding for new construction of capital transportation projects required as a result of growth and development and its corresponding impact on traffic loads and transportation needs within District 2.

Capital Improvement Plan (CIP) Projects (FD3003): The Capital Improvements Project Fund is the primary capital projects fund for the County and is used for major capital projects in the areas of transportation, parks & recreation, libraries, human services, public safety, public works and other projects. This is mostly funded with infrastructure surtax, 2nd Local Option fuel tax and interest earnings.

CIP - Northeast Sector (FD3004): This capital fund is used for capital projects in the Northeast Section of Clay County. This is funded with carryover prior year impact fees collected.

CIP - West Sector (FD3005): This fund is used for capital projects in the West Section of Clay County. This is funded with carryover prior year impact fees collected.

Branan Field Adequate Public Facilities (APF) (FD3006): The Branan Field Adequate Public Facilities (APF) Fund collects development fees from property owners in the Branan Field area to be used to provide road improvements within that area.

Sidewalk (FD3007): The Sidewalk Fund was created to accept developer donations as an alternative to sidewalk construction. Funds will be required to be spent by the County not on the immediate property, but rather within a geographic area in the contributing property's vicinity.

Lake Asbury Adequate Public Facilities (APF) (FD3008): The Lake Asbury Adequate Public Facilities Fund provides funding for public facilities in the Lake Asbury area. Revenues are from Developer Fees.

Mobility Fees (FD3009): The Mobility Fees Fund is used to construct transportation projects in areas of the County. It is supported by mobility fees imposed on developers to pay for impacts stemming from residential and commercial projects in these areas of the County.

2020 Bond Construction (FD3010): This capital fund is used for the road construction projects identified by the Board of County Commissioners as bond eligible for the 2020 Series Bond issuance.

Solid Waste Disposal (FD4000): The Solid Waste Fund is an enterprise fund that accounts for revenues and expenses associated with the County's solid waste disposal services.

Universal Collection (FD4001): The Universal Collection Fund is an enterprise fund that accounts for revenues and expenses associated with the County's solid waste collection.

Budget Policy

Budget Preparation & Methodology

In accordance with Chapter's 125, 129, 200 and 218 of the Florida State Statutes and the Department of Revenue's Truth in Millage (TRIM) guidelines, a budget shall be prepared, approved, adopted and executed annually. The budget controls the levy of taxes and expenditures of such funds generated from these taxes for all County purposes.

Florida Statutes § 129.01(2)(b) states that the budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves. It shall conform to the uniform classification of accounts prescribed by the appropriate state agency. The budgeted receipts for each fund shall include 95 % of all receipts reasonably to be anticipated from all sources, including taxes to be levied and 100 % of the amount of the balances of both cash and liquid securities estimated to be brought forward at the beginning of the fiscal year.

Florida Statutes § 129.01(2)(c)(1) recognizes but restricts reserves for contingencies to a maximum of 10% of the total fund budget. A reserve for contingencies is a budgeted amount that has been set aside to be appropriated as necessary to meet unexpected needs. If funds further exist, a second reserve for cash flow is based on an amount up to or equal to 20% of the fund's appropriations, which carries the cash needs for expenditures until the new year's major revenues are received. Another reserve is utilized for the purpose of covering future capital outlay needs. Reserves over the 10% contingency and the 20% cash flow reserve, that are not reserved for future capital outlay needs, will be appropriated within the assigned fund. To the extent that unexpected needs do not arise, then the unexpended fund reserve would become part of the fund balance for the next fiscal year.

Budgets for salaries and benefits are based on 100% estimated salaries at the beginning of the fiscal year for all current positions, including any scheduled annual increases, anticipated adjustments to the Florida Retirement System costs and any increases for insurances covered by the County. All full-time vacant positions are budgeted with the highest cost to the County possible for insurance liability. The Human Resources Cost Center provides salary information.

The budget will clearly reflect both direct and indirect costs of programs. Wherever practical, indirect costs (Administrative Fees) will be recovered at rates determined in conjunction with a cost allocation plan or as mandated by State Statutes.

The County plans and budgets for any facilities and infrastructure necessary to support public programs determined to be necessary for the highest standard of services to provide to the County's citizens. The County purchases goods and services through a competitive bid process except when an alternative method of procurement is specifically authorized by law and is in the County's best interest.

Cash carry forward fund balance represents the excess (or "deficit") of total fund assets less total fund liabilities. This balance represents uncommitted cash or other liquid/cash convertible assets (cash and cash convertible assets less all fund liabilities or claims that are owed and must be paid by the County). These uncommitted or unspent funds generally can be included as available revenue in the next year's fund budget. A negative balance is sometimes referred to as a "deficit." As defined by the Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association (GFOA), fund balance is "the difference between assets and liabilities reported in a governmental fund."

Adequate cash carry forward fund balances are critical to County finances and budgeting. These balances are not only a source of County funds or total revenue, but also address County cash needs and can eliminate the need for costly short-term borrowing. They also provide a source of funds for unforeseen expenditures or

shortfalls in County revenues. Finally, adequate balances help strengthen credit or bond ratings that may result in lower interest rates to the County and less restrictions on County debt issues.

A prudent cash carry forward fund balance amount for the General Fund is generally recognized to be between 5 to 15% of total fund revenue. In contrast, Special Revenue, Debt Service, and Capital Improvement Funds are all specific purpose funds. When that specific purpose is fulfilled, no fund balance needs to remain. Enterprise Funds require a prudent balance according to their “business-like” nature. For example, an important component of the balance for Enterprise Funds is the provision for future replacement of the Enterprise Fund’s capital assets.

Basis of Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. Governmental funds fall into four (4) major types: General Fund, Special Revenue Funds, Debt Service Funds and Capital Improvement Funds. All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become both measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. Two other fund types are Enterprise Funds and Internal Service Funds. These two (2) funds are accounted for using the accrual basis of accounting. Under the accrual method, revenues are recognized when they are earned and expenditures recognized when they are incurred.

All expenditures will be maintained by a detailed line item based upon a chart of accounts that provides for uniformity of reporting and is consistent with the Uniform Chart of Accounts established by the State of Florida and generally accepted accounting principles (GAAP).

The budget will be appropriated at the major account levels of personnel services, operating expenditures, capital outlay, grants-in-aid, debt service, and non-operating expenditures (transfers and reserves).

Basis of Budgeting

Annual budgets are adopted on a basis consistent with GAAP for all funds. Actual spending cannot legally exceed the budgeted amount. All annual appropriations lapse at fiscal year end. Outstanding encumbrances are viewed as reservations of fund balance and do not constitute expenditures or liabilities.

The County Manager encourages staff to seek expenditure reductions, whenever possible, through efficiencies, technology, productivity improvements, reorganization, outsourcing, or contracting of services, and through the reduction or elimination of programs and practices which will enable the County to be innovative with their funds.

During the budget process all budget requests are reviewed with detailed justification. The budget emphasizes the link between fiscal, planning and operations of the County. The budget includes the following for each County program:

- Description of program and revenue streams;
- Historical summary of the costs to maintain the program;
- Summary of the previous year’s accomplishments;
- Goals and objectives for the upcoming budget year; and
- Key objectives and quantifiable performance measurements or indicators.

Budget Control Procedures

The annual approved budget serves as the legal authorization for expenditures and the proposed means of financing them. The County's budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves (FS §129.01(2)(b)). The County's budget shall be adopted by the Board of County Commissioners (the Board) at a fund level. For management control purposes, the Office of Management and Budget (OMB) monitors revenues and appropriations at the line-item level within each cost center. County department directors are responsible for the daily management of their budgets and will submit requests for any required budget adjustments to OMB prior to any cost overruns that occur at the line-item level.

Florida Statutes § 129.06(2)(a) provides that the Board may establish procedures by which the designated Budget Officer may authorize certain budget amendments or transfers provided the total appropriation of the fund is not changed.

The County Manager, as the County's designated Budget Officer, at the recommendation of the County Budget Manager has the authority to approve all intra-cost center transfers (i.e., from one line item to another line item) as long as such transfer does not change the total approved budget amount for the fund.

The County Manager at the recommendation of the County Budget Manager has the authority to expend or transfer appropriations among cost centers within a fund, provided no transfers will be made between capital projects.

The County Manager at the recommendation of the County Budget Manager has the authority to transfer funds into reserves within a fund.

The County Manager at the recommendation of the County Budget Manager has the authority to transfer funds from reserves within a fund up to \$25,000.

Florida Statutes § 129.06(2) provides that the Board at any time within a fiscal year may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year under certain circumstances.

Appropriations from fund to fund must be approved by Board motion, recorded in minutes, provided that the total of the fund appropriations is not changed.

Appropriations from the reserve for contingencies may increase the appropriations for any particular expenditure in the same fund, or create an appropriation in that fund for any lawful purpose, if approved by Board motion and recorded in the minutes, with the exception that transfers from reserve for contingencies up to \$25,000 may be approved by the County Manager. However, in no circumstance, can expenditures be directly charged to the contingency reserve.

The reserve for future construction and improvements may only be appropriated by resolution of the Board for the purposes for which the reserve was made.

Receipt of unanticipated funds that are for a particular purpose, including but not limited to grants, donations, and gifts, must be approved by resolution of the Board to be appropriated and expended for such purpose. Such receipts and appropriations must be added to the budget of the proper fund. At the time of approval of any grants, donations, gifts or such that are to be expended for a particular purpose, the resolution should accompany the approval to mainstream the process on the usage and tracking of grant funds.

Increased receipts for enterprise or proprietary funds received for a particular purpose may, by resolution of the Board spread on its minutes, be appropriated and expended for that purpose, in addition to the

appropriations and expenditures provided for in the budget. The resolution may amend the budget only to transfer revenue between funds to properly account for increased receipts.

Upon fiscal year's end, OMB will compare actual and budgeted revenue and expenditures for all operating funds. Any significant variances and recommended actions will be reported to the County Manager. All grant or non-grant related year end surpluses will be trued up and the current year budget will be amended utilizing contingency funds by resolution approved by the Board.

Any amendment to the budget not previously mentioned must be authorized by resolution or ordinance of the Board and adopted following a public hearing. The public hearing must be advertised at least two days, but not more than five days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each budget. OMB will review all requests for appropriation changes to ensure that all necessary documents have been adequately prepared including those necessary for submission to the Board.

The Clay County Board of County Commissioners' Budget Policy was adopted and became effective on December 14, 2021 by way of Resolution No. 2021/2022-19.



Understanding County Cash Carry Forward Fund Balances

Definition

Cash carry forward fund balance represents the excess (or “deficit”) of total fund assets less total fund liabilities. This balance represents uncommitted cash or other liquid/cash convertible assets (cash and cash convertible assets less all fund liabilities or claims that are owed and must be paid by the County). These uncommitted or unspent funds generally can be included as available revenue in the next year’s fund budget. A negative balance is sometimes referred to as a “deficit.”

As defined by the Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association (GFOA), fund balance is “the difference between assets and liabilities reported in a governmental fund.”

Purpose

Adequate cash carry forward fund balances are critical to County finances and budgeting. These balances are not only a source of County funds or total revenue, but also address County cash needs and can eliminate the need for costly short-term borrowing. They also provide a source of funds for unforeseen expenditures or shortfalls in County revenues. Finally, adequate balances help strengthen credit or bond ratings that may result in lower interest rates to the County and less restrictions on County debt issues.

Statutory Requirements

1. Florida Statute 129.01(2)(b) states that the budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves. It shall conform to the uniform classification of accounts prescribed by the appropriate state agency. The budgeted receipts for each fund shall include 95 percent of all receipts reasonably to be anticipated from all sources, including taxes to be levied and 100 percent of the amount of the balances of both cash and liquid securities estimated to be brought forward at the beginning of the fiscal year.
2. Florida Statute 129.01(2)(c)(1) recognizes but restricts reserves for contingencies to a maximum of 10% of the total fund budget. A reserve for contingencies is a budgeted amount that has been set aside to be appropriated as necessary to meet unexpected needs. Use of any fund reserve is required to be approved by the Board of County Commissioners. To the extent that unexpected needs do not arise, then the unexpended fund reserve would become part of the fund balance for the next fiscal year.

Effective Government Balances

A prudent cash carry forward fund balance amount for the General Fund is generally recognized to be between 5 to 15% of total fund revenue. In contrast, Special Revenue, Debt Service, and Capital Improvement Funds are all specific purpose funds. When that specific purpose is fulfilled, no fund balance needs to remain. Enterprise Funds require a prudent balance according to their “business-like” nature. For example, an important component of the balance for Enterprise Funds is the provision for future replacement of the Enterprise Fund’s capital assets.





Clay County Budget Cycle

FY 2021/2022 Budget Planning Calendar		
November, 2021		
November, 2021	True-Up Grants for Board Approval/Public Hearing	OMB
January, 2022		
January 25, 2022	Board of County Commissioners Workshop on Revenues	BCC, County Manager, OMB
February, 2022		
FY 2023 BUDGET KICKOFF		
February, 2022	Budget analysts prepare FY 2022-2023 Base Budget Worksheets	OMB
February 22, 2022	Board of County Commissioners Workshop on Capital Improvement Plan and American Rescue Plan Projects	BCC, County Manager, OMB
February/March, 2022	Budget analysts present/discuss Base Budget Worksheets with cost center managers	OMB, Cost Center Managers
March, 2022		
March 30, 2022	Distribution of Budget Preparation information to cost centers and agencies	All Departments, OMB
April, 2022		
April, 2022	Preliminary Budget meetings with County Manager	All Departments, OMB
April 4-8, 2022	Budget Meetings to discuss changes to proposed budget	ACM's, OMB Department Heads,
April 11, 2022	Deadline for submission of Personnel Requisition Forms to OMB	All Departments
April 11, 2022	Deadline for submission of County Cost Center Budget requests via: - Revenue Calculations and Projections - Personnel Services Information - Capital Improvement Project (CIP) Requests - Capital Expenditure Requests (M&E CAP and M&E Non-CAP) - Travel & Certification Detail	All Departments
Ongoing	"Follow Up Meetings" with department heads and agencies on Recommended Budget (if needed or requested)	All Departments, OMB
April 25, 2022	Deadline to submit changes to Schedule of Fees and Services to OMB	All Departments
May, 2022		
May 1, 2022	Deadline for submission of Constitutional Officers Budget (F.S. 129.03[2])	Sheriff, Clerk of Courts, Supervisor of Elections
May 9, 2022	Complete Preliminary Revenue Projections	All Departments, OMB
Ongoing	"Follow Up Meetings" with department heads and agencies on Recommended Budget (if needed or requested)	All Departments, OMB
May 23, 2022	Deadline for submission of Function, Goals and Accomplishment Forms to OMB	All Departments
May 23, 2022	Complete Year-end and Mid-year budget review	OMB

FY 2021/2022 Budget Planning Calendar		
June, 2022		
June 1, 2022	Property Appraiser provides estimate of assessed property values for the current year for budget planning purposes (F.S. 200.065[8])	Property Appraiser
June 1, 2022	Submission of Drug Court budget request to BCC (F.S. 29.008[2][b][2])	Chief Judge
June 1, 2022	Submission of Property Appraiser's budget request - to Florida Department of Revenue (D.O.R.) - to BCC (F.S. 195.087[1][a])	Property Appraiser
June 1, 2022	Submission of MSBU expenditure budgets	Engineering, County Attorney
Ongoing	"Follow Up Meetings" with departments and agencies on Recommended Budget (if needed or requested)	County Manager, OMB, All Departments
June/July, 2022	Post-Audit True-Up of Funds	OMB
July, 2022		
July 1, 2022	Certification of Taxable Property Values (Form DR-420) (F.S. 193.023[1] and 200.065[11])	Property Appraiser
July 1, 2022	Finalize Recommended Budget and Recommended CIP	County Manager, OMB
July 12, 2022	Submission of Recommended Budget and Recommended CIP to the Board of County Commissioners (F.S. 129.03[3])	County Manager
July 15, 2022	Submission of budget amendments to Property Appraiser's budget from Florida Department of Revenue (D.O.R.) - to Property Appraiser - to BCC (F.S. 195.087[1][a])	Department of Revenue
July 26, 2022	Board of County Commissioners Workshop on FY 2022/2023 Budget and Capital Improvement Plan	BCC, County Manager, OMB
July 26, 2022	Board sets Maximum Millage Rates for 2023 and sets a date, time and place for the first public hearing (F.S. 200.065[2]4[b])	BCC, County Manager, OMB
August, 2022		
August 1, 2022	Submission of Tax Collector's Budget request - to Florida Dept of Revenue (D.O.R.) - to BCC (F.S. 195.087[2])	Tax Collector
August 4, 2022	Notification to Property Appraiser of prior year millage rate, current year proposed millage rate, roll back rate, date, time and place of First Public Hearing (Form DR-420) (F.S. 200.065[2]4[b]) - for development of TRIM notices	OMB
August 5, 2022	Complete Final Revenue and Expenditure Projections	OMB
August 15, 2022	Property Appraiser's budget - BCC comment period ends - final budget amendments from D.O.R. (F.S. 195.087[1][a])	BCC, Property Appraiser, Department of Revenue

FY 2021/2022 Budget Planning Calendar		
August 19, 2022	Deadline for submission of final FY 2022 Budget Carry Forwards to the FY 2023 Budget from departments and agencies	All Departments, OMB
August 19, 2022	Final update of any CIP project projections and anticipated FY 2022 carry forward	All Departments, OMB
August 23, 2022	Board of County Commissioners Workshop on FY 2022/2023 Budget	BCC, County Manager, OMB
August 24, 2022 (est.)	TRIM notices mailed to all property owners (TRIM) (F.S. 200.065[2][b])	Property Appraiser
September, 2022		
September 5, 2022	Research and update budget for any adjustments to the Property Appraiser's salary	Property Appraiser, OMB
September 13, 2022	First Public Hearing to adopt proposed millage and FY 2022-2023 budget. (F.S. 200.065[2][c])	BCC, County Manager, OMB
September 13, 2022	Schedule of Fees and Services submission to Board of County Commissioners	BCC, County Manager OMB
September 13, 2022	Deadline to adopt the annual MSBU rate and assessment certification for FY 2022-2023 (F.S. 197.3632)	BCC, County Attorney
September 16, 2022	Deadline for submission of Budget Advertisements (Budget Public Hearing Notice and Budget Summary) to newspaper	OMB
September 22, 2022	Advertisement of Budget Public Hearing Notice and Budget Summary in newspaper (F.S. 129.03[3][b] and 200.065[2][d] and [3][1])	OMB
September 27, 2022	Second and Final Public Hearing to adopt proposed millage and FY 2022-2023 budget (F.S. 200.065[2][d])	BCC, County Manager, OMB
Typically after Value Adjustment Board	Submit Certification of Final Taxable Value (Form DR-422) via TRIM System (F.S. 200.065[5])	Property Appraiser
September 30, 2022	Distribute Adopted Resolutions from 2nd Public Hearing to Adopt FY 2022-2023 millage rates and budgets (Property Appraiser and Tax Collector via TRIM System (F.S. 200.065[4])).	County Manager, OMB
September 30, 2022	Complete and submit Certificate of Final Taxable Value (Form DR-422), Maximum Millage Levy Calculation (Form DR-420MM) and Certification of Compliance (Form DR-487) via TRIM System (F.S. 200.065[5])	County Manager, OMB
October, 2022		
October 1, 2022	FY 2022-2023 Begins	
October 27, 2022	Deadline to submit TRIM Compliance Package to D.O.R. (F.S. 200.065 and 200.069)	County Manager, OMB
December, 2022		
December 26, 2022	Deadline to Submit application for GFOA Distinguished Budget Presentation Award.	OMB

Financial Policies

Debt

A formal debt policy is an important factor to insure the most efficient methods of financing are utilized by the County resulting in the lowest total cost of borrowing. The authority shall not be empowered or authorized in any manner to create a debt as against the state, the County of Clay or any of the incorporated cities therein. In 2022, based on having an outstanding balance of \$142,824,450 and an estimated 225,553 population, Clay County's debt per capita is \$633.22.

Method of Financing

The County will use a "pay as you go" policy unless internal funding is not sufficient to meet capital needs or a significant portion of the benefit of a project will be realized by future citizens.

Bonds

Bonds shall mean the obligations issued by the County under the provisions of this article to pay the cost of a project or combination of one or more projects and payable from the revenues derived from the operation of the project, if any, the seventh cent gas tax allocated to Clay County and the ninth cent gas tax imposed by the County and any other special funds authorized to be pledged as additional security therefor under this article.

Cost of a project shall mean the cost of acquiring or constructing such project, and the cost of improvements, and shall include the cost of all labor and materials, the cost of all lands, property, rights, easements and franchises acquired, which are deemed necessary for such acquisition or construction, the cost of all machinery and equipment, financing charges, interest prior to and during construction and for one year after the completion of construction, bond discount, if any, engineering and legal fees and expenses, cost of plans, specifications, surveys, estimates of construction costs and of revenues, other expenses necessary or incident to determining the feasibility or practicability of such acquisition or construction, administrative expenses, and such other expenses as may be necessary or incident to the financing herein authorized and to such acquisition or construction and the placing of the project in operation.

The County is hereby authorized and empowered:

- To acquire by purchase or to construct, or partly acquire and partly construct, and to improve, repair, reconstruct, own, operate and maintain any project; provided, however, that no such project may be constructed, owned, operated or maintained by the County on property located within the corporate limits of any municipality without the consent of the governing body of such municipality.
- To issue bonds to pay the cost of a project payable from the revenues derived from the operation of a project, if any; and the gas taxes, or either or any portion thereof; or any other special funds pledged therefore as provided herein, excepting only ad valorem taxes upon real property.
- To fix and collect rates, fees, tolls, rentals or other charges for the services and facilities furnished by such project to the extent applicable.
- To acquire in the name of the County, either by purchase or the exercise of the right of eminent domain, such lands and rights and interest therein, including lands under water and riparian rights, and to acquire such personal property as it may deem necessary in connection with the construction, reconstruction, improvement, extension, enlargement, operation or maintenance of any project.
- To make and enter into all contracts and agreements necessary or incidental to the performance of its duties and the execution of its powers under this article, and to employ such consulting engineers, attorneys, accountants, construction and financial experts, superintendents, managers and other

employees and agents as may, in the judgment of the board, be deemed necessary, and to fix their compensation.

- o To receive and accept from any federal or state agency grants for or in aid of the planning, construction, reconstruction or financing of any project, and to receive and accept aid or contributions from any source of either money, property, labor or other things of value, to be held, used and applied only for the purposes for which such grants and contributions may be made. Neither credit nor taxing power pledged.

Bonds issued under the provisions of this article shall not be deemed to constitute a debt of the County or a pledge of the faith and credit of the County, but such bonds shall be payable from the project revenues, if any, and the gas taxes, or either or any portion thereof, and any other special funds pledged for the payment of such bonds as provided herein. All such bonds shall contain a statement on their face to the effect that the County is not obligated to pay the same or the interest thereon except from the funds provided for in this article, and that the faith and credit of the County and the ad valorem taxing power of the County on real or personal property are not pledged to the payment of the principal of or interest on such bonds.

The issuance of bonds under the provisions of this article shall not directly or indirectly or contingently obligate the County to levy or to pledge any form of ad valorem taxation upon real or personal property therefor. No holder of any such bonds shall ever have the right to compel any exercise of the ad valorem taxing power on the part of the County to pay any such bonds, or the interest thereon, or to enforce payment of such bonds, or the interest thereon, against any property of the County, nor shall such bonds constitute a charge, lien or encumbrance, legal or equitable, upon any property of such County, except such funds pledged for the payment of such bonds.

Purchase of Projects

The Board is hereby authorized to acquire by purchase, whenever it shall deem such purchase expedient, any project as herein above defined, or any such project wholly or partly constructed, and any franchise, easements, permits and contracts for the construction of any such project, upon such terms and at such prices as may be reasonable and can be agreed upon between the Board and the owner thereof, title to be taken in the name of the County. The Board may issue bonds, as hereinafter provided, to pay the cost of the acquisition of such project.

Bond Specifications

The Board shall have the power and it is hereby authorized to provide by resolution, at one time or from time to time, for the issuance of bonds for the purpose of paying all or a part of the cost, as herein above defined, of any one or more projects, or any combination thereof as a single project. The principal and interest of such bonds may be payable solely from the proceeds of the project revenues, if any, the gas taxes or either or a portion of such gas taxes and any other special funds authorized to be pledged as additional security therefor under this article for such payment, or a combination of any or all of such sources, in the Board's discretion. The bonds of each issue shall be dated, shall bear interest at such rate or rates not exceeding amounts allowable by general law in effect at the time of the issuance of such bonds, shall mature at such time or times not exceeding forty (40) years from their date or dates, as may be determined by the Board, and may be made redeemable before maturity, at the option of the Board, at such price or prices and under such terms and conditions as may be fixed by the Board prior to the issuance of the bonds. The Board shall determine the form of the bonds and the interest coupons to be attached thereto, the manner of executing the bonds and coupons, and shall fix the denomination or denominations of the bonds and the place or places of payments of the principal and interest which may be at any bank or trust company within or without the State of Florida. In case any officer whose signature or a facsimile of whose signature shall appear on any bonds or coupons, shall cease to be such officer before the delivery of such bonds, such signature or such facsimile shall nevertheless be valid

and sufficient for all purposes the same as if he had remained in office until such delivery. All bonds issued under the provisions of this article shall have and are hereby declared to be and to have all the qualities and incidents of negotiable instruments under the laws of the State. Provision may be made for the registration of any of the bonds in the name or the owner as to principal alone and also as to both principal and interest, and for the reconversion of any of the bonds registered as to both principal and interest into coupon bonds. Such bonds may be issued without regard to any limitation on indebtedness prescribed by any law and shall not be included in the amount of bonds which the County may be authorized to issue under any statute. The Board may sell such bonds in such manner consistent with general law and for such price as it may determine to be for the best interest of the County. Prior to the preparation of definitive bonds, the Board may, under like restrictions, issue interim receipts, interim certificates or temporary bonds, with or without coupons, exchangeable for definitive bonds when such bonds have been executed and are available for delivery. The Board may also provide for the replacement of any bonds which shall become mutilated, or be destroyed or lost. Such bonds may be issued without any other proceedings, or the happening of any other conditions or things than those proceedings, conditions or things which are specifically required by this article.

In the discretion of the Board, each or any issue of such may be secured by a trust agreement by and between the County and a corporate trustee, which may be any trust company or bank having the powers of a trust company within or without the state. Such trust agreement may pledge or assign the revenues to be received, but shall not convey or mortgage any project or any part thereof. Either the ordinance or resolution providing for the issuance of bonds or such trust agreement may contain such provisions for protecting and enforcing the rights and remedies of the bondholders as may be reasonable and proper and not in violation of law, including covenants setting forth the duties of the County and the Board of County Commissioners in relation to the acquisition, construction, improvement, maintenance, operation, repair and insurance of the project or projects, and the custody, safeguarding and application of all moneys. It shall be lawful for any bank or trust company incorporated under the laws of this state to act as such trustee and to furnish such indemnifying bonds or to pledge such securities as may be required by the County. Such ordinance or resolution or such trust agreement may set forth the rights and remedies of the bondholders and of the trustee, if any, and may restrict the individual right of action by bondholders as is customary in trust agreements or trust indentures securing bonds or debentures of corporations. In addition to the foregoing, such ordinance or resolution may contain such other provisions as the County may deem reasonable and proper for the security of bondholders. Except as herein otherwise provided, the County may provide, by ordinance or resolution or by such trust agreement, for the payment of the proceeds of the sale of the bonds and the revenues, if any, of the project or projects to such officer, board or depository as it may determine for the custody thereof, and for the method of disbursement thereof, with such safeguards and restrictions as it may determine. All expenses incurred in carrying out such trust agreement may be treated as a part of the cost of operation of the project affected by such trust agreement.

The proceeds of such bonds shall be used solely for the payment of the cost of a project, and shall be disbursed in such manner and under such restrictions, if any, as the Board may provide. If the proceeds of such bonds, by error of estimates or otherwise, shall be less than the cost of the project, additional bonds may in like manner be issued to provide the amount of such deficit, and, unless otherwise provided in the resolution, shall be deemed to be of the same issue and shall be entitled to payment from the same fund without preference or priority of the bonds first issued for the same project.

In the event that the County heretofore acquired or constructed a project as hereinabove defined, and, to pay the cost of such acquisition or construction thereof, shall have issued bonds payable from the funds provided for herein, and in the further event that the County shall desire to construct additions, extensions, improvements or betterments to such project or to acquire by purchase or to construct an additional project and to combine such additional project with the project theretofore purchased or constructed, and to refund such outstanding bonds, the County may provide for the issuance of a single issue of bonds under the provisions of this article for the combined purposes.

Of refunding such bonds then outstanding; and of constructing such additions, extensions, improvements or betterments or of acquiring by purchase or of constructing such additional project, and the principal of and interest on such bonds shall be payable from the funds pledged therefor as provided herein.

The resolution providing for the issuance of the bonds may also contain such limitations upon the issuance of additional bonds as the Board may deem proper, and such additional bonds shall be issued under such restrictions and limitations as may be prescribed by such resolution. All moneys received from any bonds issued and sold under the provisions of this article shall be applied solely for the purposes for which the bonds shall be authorized or to the sinking fund created for the payment of such bonds.

The County may pledge the proceeds of the seventh cent, ninth cent and/or the second local option gas tax, as defined herein, or portions thereof as security for the payment of the principal of and interest on any bonds issued hereunder, or for reserves for such debt service.

In the event of the pledge of such seventh cent, ninth cent and/or the second local option gas tax, as provided herein, such pledge shall be and constitute a valid and legally binding contract between the County and the holders of such bonds as the case may be, and the County shall be obligated to continue to receive and apply said gas taxes, or either or a portion thereof, in accordance with the proceedings which authorized the issuance of the bonds for which said gas taxes are so pledged as security as long as any of said bonds are outstanding and unpaid. The County shall likewise be obligated to collect and apply all revenues, if any, derived from said project in accordance with proceedings authorizing the issuance of said bonds.

Trust Funds

All moneys received pursuant to the authority of this article, whether as proceeds from the sale of bonds or as gas taxes, shall be deemed to be trust funds, to be held and applied solely as provided in this article. The Board shall, in the resolution authorizing the issuance of such bonds, provide for the payment of the proceeds of the sale of the bonds and the revenues to be received to any officer who, or to any agency, bank or trust company which, shall act as trustee of such funds, and hold and apply the same to the purposes hereof, subject to such regulations as this article and such resolution may provide.

Remedies of Bondholders

Any holder of bonds issued under the provisions of this article or any of the coupons attached thereto, except to the extent the rights herein given may be restricted by resolution passed before the issuance of the bonds may by suit, action, mandamus or other proceedings, protect and enforce any and all rights under the laws of the state or granted hereunder or under such resolution, and may enforce and compel the performance of all duties required by this article, or by such resolution, to be performed by the County or the Board, or by any officer thereof.

Additional Security

The County may additionally pledge for the payment of the principal of and interest on any bonds issued hereunder any funds of the County legally available for such purpose but derived from sources other than ad valorem taxation upon real and personal property.

Investment Policy

I. Scope

This investment policy applies to all financial assets of Clay County, which are under the direct control of the Clerk of the Court as the County Comptroller for the Board of County Commissioners of Clay County (Board). The Board has responsibility for the approval of the Investment Policy through an executed resolution attached to this policy. The Investment Committee, comprised of the Clerk of Court and Comptroller (Clerk), Chief Administrative Officer, Finance Officer, Chairman of the County Commissioners or designee, County Manager, Assistant County Manager, Director of the Office of Management and Budget, and the Commission Auditor, will provide the overall direction for investing under this Policy with the Clerk of the Court and Comptroller directing investments under that direction. This Policy does not include any financial assets under the direct control of any of the Constitutional Officers of the County. At such time, as the funds under their direct control pass to Clay County, then this policy will be applicable. The Clerk has discretion to manage the investment portfolio and to vary limits on securities as defined in this policy but within the limits of Florida Statutes. The Policy was adopted using Florida Statutes Section 218.415 as a guideline. Bond proceeds may be further limited or expanded by their respective bond resolutions or covenants and shall not be considered to be in conflict with the Investment Policy.

The Clerk of Court and Comptroller will consolidate, where practicable and allowable, for the purposes of investment, cash balances and investments from all funds covered by this policy to maximize investment earnings and reduce risks. Unless otherwise provided for in this policy, the term Clerk of Court and Comptroller shall include his or her designee. The investment of funds shall comply with all controlling state statutes, ordinances and covenants covering the Board's investments.

II. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, yield and transparency:

1. Safety & Legality: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks the preservation of capital in the overall portfolio. The objective will be to limit credit risk and interest rate risk to a level commensurate with the risks associated with prudent investment practices and performance benchmarks, if applicable.

A. Credit Risk: The Investment Committee will limit credit risk, the risk of loss due to the failure of the security issuer or backer, by diversifying the investment portfolio so that potential losses on individual securities will be minimized and by limiting investments to specified credit ratings.

B. Interest Rate Risk: The Investment Committee will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates by limiting investment to those intended to maintain a constant share price or par value.

2. Liquidity: The portfolio shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner by investing in the securities prescribed by this Policy in Section V. Periodical cash flow analyses will be completed in order to ensure that the portfolio are positioned to provide sufficient liquidity.

3. Yield: The investment portfolio shall be designed with the objective of attaining a market rate of return, as measured by specified benchmarks, throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety, liquidity and transparency objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. An attempt will be

made not to sell securities prior to maturity. However, in some circumstances an investment advisor may trade to achieve a perceived relative value based on its potential to enhance the return/yield of the portfolio.

4. Transparency: The Board shall operate its portfolio in a transparent manner, making its periodic reports both available for public inspection and designed in a manner which communicates clearly and fully information about the portfolio.

III. Standards of Care

1. Prudence: The standard of prudence to be used by investment officials shall be the Prudent Person Rule and shall be applied in the context of managing an overall portfolio. Board and Clerk personnel, acting in accordance with this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported to the Board in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The Prudent Person Rule states that: "Investments should be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment."

2. Ethics and Conflicts of Interest: The Investment Committee members and other authorized personnel shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. These investment officials shall disclose annually, in a written statement to the Board, any material interests in financial institutions with which they conduct business on behalf of the Board. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. They shall refrain from undertaking personal investment transactions with the same individual(s) with whom business is conducted on behalf of the Board.

3. Delegation of Authority: Authority to manage the investment program is granted to the Investment Committee and other authorized personnel. The Board may seek professional advice and therefore may contract with a federally registered investment advisory firm that specializes in public funds fixed income management. No person may engage in an investment transaction except as provided under the terms of this policy. The Clerk of Court and Comptroller shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

IV. Broker Dealers, Safekeeping and Custody

1. Authorized Financial Dealers and Institutions: The Board shall list financial institutions consisting of banks and other depository institutions authorized to provide depository and investment services. In addition, a list will be maintained of approved security broker/dealers consisting of "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). Both lists shall be reviewed by the County Manager at least annually. All and any 12b-1 fees shall be fully disclosed to the Board on any money market funds purchased.

2. Perfection of Interest: Securities shall be held with a third party; and all securities purchased by, and all collateral obtained by, the unit of local government should be properly designated as an asset of the unit of local government. No withdrawal of securities, in whole or in part, shall be made from safekeeping or custody, except by an authorized staff member of the unit of local government.

V. Suitable and Authorized Investments

This investment policy is authorized by the Board. Investments not listed in the investment policy are prohibited.

The investment portfolio shall be structured in such manner as to provide sufficient liquidity to pay obligations as they come due. To that end, the investment policy should direct that, to the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash-flow requirements.

Prior to conducting transactions, as authorized by this policy, the Clerk of Court and Comptroller shall select the optimal types of investments upon the advice of a financial advisor approved by the Board. For any new investments, the Investment Committee will approve that instrument and will competitively bid the security in question when feasible and appropriate. Except as otherwise required by law, the bid deemed to best meet the investment objectives shall be selected.

Consistent with the Florida Statutes the following investments will be permitted by this policy:

1. Authorized Issuers: Each investment must comply with the provisions of each section. This section addresses who can issue authorized investments, what minimum credit ratings these investments must have, what maturity or other limitations apply concerning interest rate risk, and how much of any security may be held. Subject to additional restrictions in this Part V, securities may be held that are issued by:

A. Local Government Investment Pools: Shares in local government investment pools organized under Chapter 163, Part I, F.S. At the time of purchase, the local government investment pool must carry the highest fund rating by all Nationally Recognized Statistical Rating Organizations (NRSROs), who rate the fund (AAAm/AAAf, or equivalent). At the time of purchase, shares in the local government investment pool must be fully redeemable on the next business day and/or seeks to assure the return of principal on the planned maturity date.

B. The State Board of Administration Pool (SBA): Shares in the SBA pool organized under Chapter 218, Part IV, F.S. At the time of purchase, the SBA must carry an AAAm rating from Standard & Poor's. At the time of purchase, shares in the fund must be fully redeemable on the next business day.

C. Money Market Mutual Funds: Shares of any money market fund that is registered as an investment company under the federal "Investment Company Act of 1940," as amended. At the time of purchase, money market fund must carry an AAAm rating from Standard & Poor's. At the time of purchase, shares in the money market fund must be fully redeemable on the next business day.

D. Deposits in Qualified State Depositories (QPD): Banks deposits for the Board must comply with Chapter 280.16 Florida Statutes. Such deposits in QPD must be collateralized according to the statutory requirements.

E. United States Treasury Securities: U.S. Treasury obligations, and obligations of the principal and interest of which are backed or guaranteed by the full faith and credit of the U.S. Government.

F. United State Government Agencies Debt obligations, participations or other instruments issued or fully guaranteed by any U.S. federal agency, instrumentality or government-sponsored enterprise (GSE).

VI. Diversification Limits

Chapter 218.415 (8) Florida Statutes states that the investment policy shall provide for appropriate diversification of the investment portfolio.

1. Local Government Investment Pools: Up to 80% of the portfolio may be invested in Local Government Investment Pools, no more than 40% of the portfolio may be invested in any single pool.

2. The State Board of Administration Pool (SBA): No more than 80% of the portfolio may be invested in the SBA.

3. Money Market Mutual Funds: Up to 80% of the portfolio may be invested in money market funds, no more than 20% of the portfolio may be invested in any single fund.
4. Deposits in Qualified State Depositories (QPD): Up to 80% of the portfolio may be deposited in qualified state depositories, no more than 40% of the portfolio may be invested in any single depository.
5. United States Treasury Securities: Up to 100% of the portfolio may be invested in U.S. Treasury Obligations.
6. United States Government Agencies: Up to 80% of the portfolio may be invested in U.S. Government Agencies. No more than 40% of the portfolio may be invested in any single issuer.

VII. Internal Controls

The Clerk of Court and Comptroller shall establish a system of internal controls which shall be in writing and made a part of the governmental entity's operational procedures. The investment policy shall provide for review of such controls by independent auditors as part of any financial audit periodically required of the unit of local government. The internal controls should be designed to prevent losses of funds which might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of Clay County.

VIII. Reporting

1. Methods: The Clerk of Court and Comptroller shall prepare, or have prepared by an outside investment advisor or other third party, an investment report and provide such to the Board at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner that will allow the Board to ascertain whether investment activities during the reporting period have conformed to the investment policy. This investment report shall include a list of securities in the portfolio by class or type, book value, income earned, and market value as of the report date. Such reports shall be available to the public.
2. Performance Standards: The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The performance benchmark for the Board shall be the S&P Rated GIP Index Government 30-Day Gross of Fees Yield. If the performance of a fund falls below this benchmark for three consecutive months, the investment will be reviewed by the Investment Committee.
3. Marking to Market: The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly.

IX. Policy Considerations & Implementation

1. Exemption: Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.
2. Amendments: This policy shall be reviewed on an annual basis. Any changes must be approved by the the Board.
3. Continuing Education: Chapter 218.415 (14) Florida Statutes states that the investment policy shall provide for the local government's officials responsible for making investment decisions. The Investment Committee shall be responsible for assuring compliance with this law.

The Clay County Board of County Commissioners' Investment Policy was adopted and became effective on November 9, 2021 by way of Resolution No. 2021/2022-10.



Fiscal Year 2022/2023

3. BUDGET AT A GLANCE

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BUDGET SUMMARY

CLAY COUNTY, FLORIDA - FISCAL YEAR 2022-2023

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF CLAY COUNTY BOARD OF COUNTY COMMISSIONERS, FLORIDA ARE 10.3% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

County Wide Services	5.5605
Unincorporated Services MSTU	0.1343
Law Enforcement MSTU-4	2.4014
Fire Control MSTU-8	0.5048
Challenger Center Development MSTU	3.0000

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
Taxes:						
Ad Valorem Taxes - County Wide Services	5.5605	\$ 42,023,436	\$ 39,508,776	\$ -	\$ -	\$ 81,532,212
Ad Valorem Taxes - Unincorporated Services MSTU	0.1343	\$ -	\$ 1,773,984	\$ -	\$ -	\$ 1,773,984
Ad Valorem Taxes - Law Enforcement MSTU-4	2.4014	\$ -	\$ 31,965,732	\$ -	\$ -	\$ 31,965,732
Ad Valorem Taxes - Fire Control MSTU-8	0.5048	\$ -	\$ 7,038,780	\$ -	\$ -	\$ 7,038,780
Ad Valorem Taxes - Challenger Center Development MSTU	3.0000	\$ -	\$ 16,752	\$ -	\$ -	\$ 16,752
Other Taxes	\$ 9,266,279	\$ 29,135,686	\$ -	\$ 2,801,361	\$ -	\$ 41,203,326
Charges for Services	\$ 13,912,529	\$ 3,372,500	\$ -	\$ -	\$ 6,131,600	\$ 23,416,629
Intergovernmental Revenue	\$ 25,526,305	\$ 7,907,321	\$ -	\$ 2,000,000	\$ -	\$ 35,433,626
Judgements, Fines, and Forfeitures	\$ 9,625	\$ 1,247,162	\$ -	\$ -	\$ -	\$ 1,256,787
Miscellaneous Revenue	\$ 2,987,683	\$ 20,034,194	\$ -	\$ 619,830	\$ 424,200	\$ 24,065,907
Permits / Fees / Special Assessments	\$ -	\$ 12,380,254	\$ -	\$ 10,301,000	\$ 15,690,960	\$ 38,372,214
TOTAL SOURCES	\$ 93,725,857	\$ 154,381,141	\$ -	\$ 15,722,191	\$ 22,246,760	\$ 286,075,949
Interfund Transfers	\$ 3,455,000	\$ 6,249,217	\$ 8,403,000	\$ 13,796,789	\$ 60,000	\$ 31,964,006
Non-Revenues	\$ 435,000	\$ -	\$ -	\$ -	\$ -	\$ 435,000
Fund Balances / Reserves / Net Assets	\$ 55,955,649	\$ 108,343,403	\$ -	\$ 187,936,722	\$ 45,000,472	\$ 397,236,246
Statutory Reserve (F.S.129.01)	\$ (4,708,019)	\$ (7,719,001)	\$ -	\$ (786,105)	\$ (1,112,336)	\$ (14,325,461)
TOTAL REVENUES, TRANSFERS, & BALANCES	\$ 148,863,487	\$ 261,254,760	\$ 8,403,000	\$ 216,669,597	\$ 66,194,896	\$ 701,385,740
EXPENDITURES						
General Government	\$ 38,103,266	\$ 50,444,989	\$ 8,403,000	\$ 1,000,000	\$ -	\$ 97,951,255
Court Related Expenditures	\$ 1,760,197	\$ 6,883,277	\$ -	\$ -	\$ -	\$ 8,643,474
Public Safety	\$ 41,226,171	\$ 95,745,617	\$ -	\$ 12,325,604	\$ -	\$ 149,297,392
Physical Environment	\$ 1,236,069	\$ -	\$ -	\$ -	\$ 28,394,346	\$ 29,630,415
Transportation	\$ 4,586,515	\$ 15,808,826	\$ -	\$ 70,728,822	\$ -	\$ 91,124,163
Economic Environment	\$ 396,940	\$ 4,557,332	\$ -	\$ -	\$ -	\$ 4,954,272
Human Services	\$ 10,123,535	\$ 26,426,695	\$ -	\$ 11,765,000	\$ -	\$ 48,315,230
Culture and Recreation	\$ 9,862,772	\$ 1,096,266	\$ -	\$ 4,219,715	\$ -	\$ 15,178,753
TOTAL EXPENDITURES	\$ 107,295,465	\$ 200,963,002	\$ 8,403,000	\$ 100,039,141	\$ 28,394,346	\$ 445,094,954
Interfund Transfers	\$ 6,082,740	\$ 22,016,266	\$ -	\$ -	\$ -	\$ 28,099,006
Fund Balances / Reserves / Net Assets	\$ 35,485,282	\$ 38,275,492	\$ -	\$ 116,630,456	\$ 37,800,550	\$ 228,191,780
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 148,863,487	\$ 261,254,760	\$ 8,403,000	\$ 216,669,597	\$ 66,194,896	\$ 701,385,740
Note: This table is non-inclusive of Lake Asbury MSBD Budget (\$1,441,300)						

**CLAY COUNTY
BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2022-2023 BUDGET
MILLAGE COMPARISON**

FUND	2016	2017	2018	2019	2020	2021	2022	2023
COUNTYWIDE SERVICES	5.2349	5.2349	5.2349	5.2349	5.2404	5.3021	5.5727	5.5605
UNINCORPORATED SVC MSTU FUND	0.1110	0.1110	0.1110	0.1110	0.1110	0.1110	0.1221	0.1343
LAW ENFORCEMENT MSTU-4 FUND	2.2503	2.2503	2.2503	2.2503	2.2448	2.1831	2.4014	2.4014
FIRE CONTROL MSTU-8 FUND	0.5048	0.5048	0.5048	0.5048	0.5048	0.5048	0.5048	0.5048
COUNTY MSTU'S TOTAL	2.8661	2.8661	2.8661	2.8661	2.8606	2.7989	3.0283	3.0405
COUNTYWIDE AND MSTU TOTAL	8.1010	8.1010	8.1010	8.1010	8.1010	8.1010	8.6010	8.6010
CHALLENGER CENTER MSTU	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
LAKE ASBURY MSBD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

FISCAL YEAR	CERTIFIED TAXABLE VALUE	CHANGE IN TAXABLE VALUE	% CHANGE
2022 / 2023	14,662,746,473	1,642,458,722	12.61%
2021 / 2022	13,020,287,751	788,157,608	6.44%
2020 / 2021	12,232,130,143	827,049,601	7.25%
2019 / 2020	11,405,080,542	762,695,786	7.17%
2018 / 2019	10,642,384,756	712,799,156	7.18%
2017 / 2018	9,929,585,600	619,209,945	6.65%
2016 / 2017	9,310,375,655	481,509,079	5.45%
2015 / 2016	8,828,866,576	382,367,552	4.53%
2014 / 2015	8,446,499,024	340,519,451	4.20%
2013 / 2014	8,105,979,573	202,027,696	2.56%
2012 / 2013	7,903,951,877	(208,649,652)	-2.57%
2011 / 2012	8,112,601,529	(521,632,195)	-6.04%
2010 / 2011	8,634,233,724	(754,775,526)	-8.04%
2009 / 2010	9,389,009,250	(571,665,708)	-5.74%
2008 / 2009	9,960,674,958	(646,709,223)	-6.10%
2007 / 2008	10,607,384,181	1,690,384,181	18.96%
2006 / 2007	8,917,000,000	1,550,423,711	21.05%

Millage Rate Calculations					
Taxing Authority		Certified Taxable Value	Millage Rate	Ad Valorem Revenue	
Countywide Services Millage Rate	General Fund, Law Enforcement	14,662,746,473	5.5605	81,532,212	
Unincorporated Services MSTU	Engineering, Planning/Zoning	Non-Countywide	0.1343	1,773,984	
Law Enforcement MSTU	Law Patrol Services	Non-Countywide	2.4014	31,965,732	
Fire Control MSTU	Fire Control Services	Non-Countywide	0.5048	7,038,780	
Total Municipal Service Taxing Units (MSTU's)				3.0405	40,778,496
Total Countywide Services and MSTU Millage Rates and Ad Valorem				8.6010	122,310,708
Lake Asbury MSBD	Lake Asbury MSBD	Non-Countywide	0.0000	0	
Challenger Center MSTU	Challenger Roadway MSTU	Non-Countywide	3.0000	16,752	
Dependent Special Districts					
TOTAL - Ad Valorem Revenue Generated					122,327,460
<p>The "Countywide Services" Millage Rate and related Revenue is paid by all property owners within Clay County. Those Funds/Functions above designated as "Non-Countywide" relate to Municipal Service Taxing Units (MSTUs) that cover only property owners within that particular taxing unit. CTV's are July 1, 2022 Final Property Appraiser provided values.</p>					

Comparative Sample of Tax Bills

Clay County, Florida

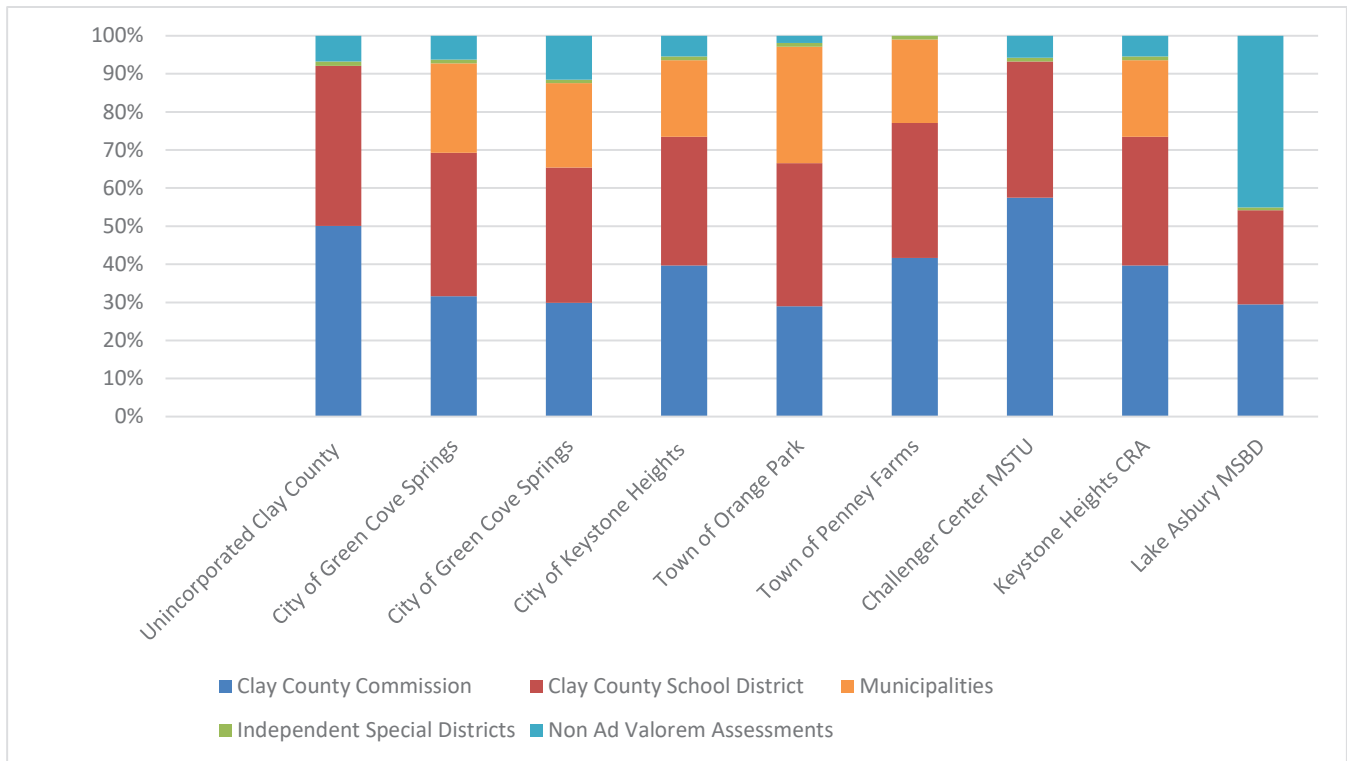
For a \$250,000 home in the City of Green Cove Springs (GCS), City of GCS Magnolia West, City of Keystone Heights, Town of Orange Park, Town of Penney Farms, Challenger Center MSTU, Lake Asbury MSBD and Unincorporated Clay County

Description: \$250,000 Just Value of Home
 (\$50,000) Homestead Exemption
 \$200,000 Taxable Value Less Homestead Exemption

2022 Property Taxes (for FY22/23)	FY22/23 Millage Rate	Unincorp Clay County	City of Green Cove Springs	City of GCS Magnolia West	City of Keystone Heights	Town of Orange Park	Town of Penney Farms	Challenger Center MSTU	Keystone Heights CRA	Lake Asbury MSBD
Clay County Commission										
Countywide Services	5.5605	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112
Unincorporated Services MSTU	0.1343	27	-	-	-	-	-	27	-	27
Law Enforcement MSTU	2.4014	480	-	-	480	-	480	480	480	480
Fire Control MSTU	0.5048	101	101	101	101	-	101	600	101	101
Challenger Center Development MSTU	3.0000	-	-	-	-	-	-	101	-	-
Lake Asbury MSBD	0.0000	-	-	-	-	-	-	-	-	-
Clay County School District										
School Local Required Effort *	3.1710	713	713	713	713	713	713	713	713	713
School Discretionary *	0.7480	168	168	168	168	168	168	168	168	168
School Capital Outlay *	1.5000	338	338	338	338	338	338	338	338	338
Additional Voted Millage*	1.0000	225	225	225	225	225	225	225	225	225
Municipalities										
City of Green Cove Springs (GCS)	4.5000	-	900	900	-	-	-	-	-	-
City of Keystone Heights	4.2901	-	-	-	858	-	-	-	858	-
Town of Orange Park	5.8781	-	-	-	-	1,176	-	-	-	-
Town of Penney Farms	4.4535	-	-	-	-	-	891	-	-	-
Independent Special Districts										
St Johns River Water Mgmt District	0.1974	39	39	39	39	39	39	39	39	39
Non Ad Valorem Assessments Dollars (\$)										
GCS Stormwater Service Base Fee	42.00	-	42	42	-	-	-	-	-	-
GCS Stormwater Service User Fee	125.00	-	125	125	-	-	-	-	-	-
Lake Asbury MSBD	600.00	-	-	-	-	-	-	-	-	2,400
Magnolia West Solid Waste	228.00	-	-	228	-	-	-	-	-	-
Solid Waste Collection	161.00	161	-	-	161	-	-	161	161	161
Solid Waste Disposal	72.00	72	72	72	72	72	-	72	72	72
TOTAL		\$3,437	\$3,836	\$4,064	\$4,268	\$3,843	\$4,068	\$4,037	\$4,268	\$5,837
Percent Summary by Taxing Authority										
Clay County Commission		50%	32%	30%	40%	29%	42%	57%	40%	29%
Clay County School District		42%	38%	36%	34%	38%	36%	36%	34%	25%
Municipalities		0%	23%	22%	20%	31%	22%	0%	20%	0%
Independent Special Districts		1%	1%	1%	1%	1%	1%	1%	1%	1%
Non Ad Valorem Assessments		7%	6%	11%	5%	2%	0%	6%	5%	45%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%

* School Districts calculate with a \$25,000 exemption instead of \$50,000. This calculation is reflected in the table.
Refer to the Clay County Property Appraiser's website for actual parcel assigned taxes located at <https://ccpao.com>

Where Do Your Tax Dollars Go?

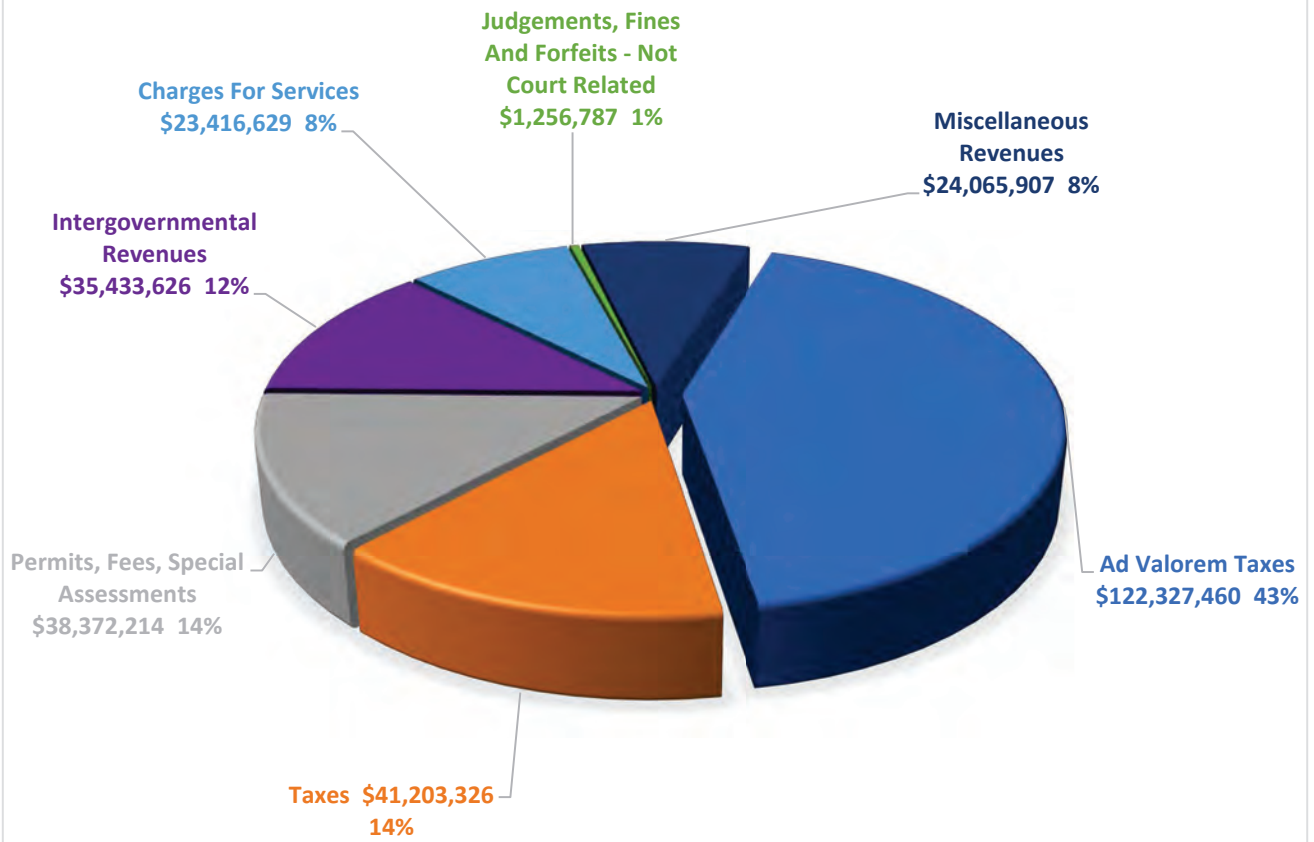


Clay County Municipal Service Benefit Units (MSBUs)

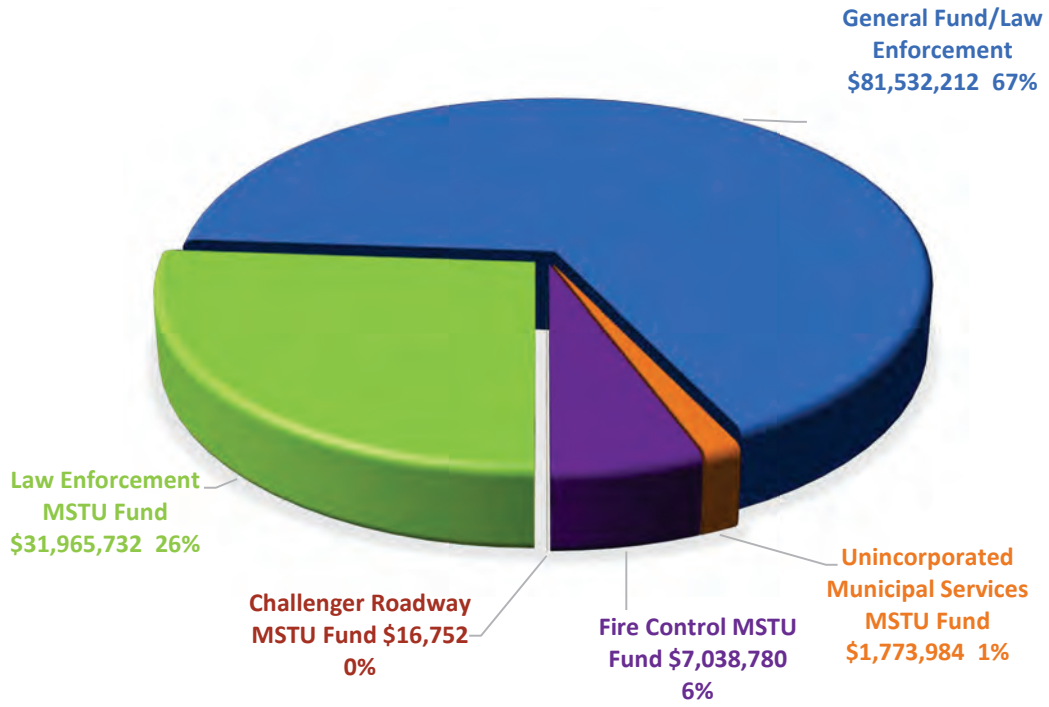
Non Ad Valorem Assessments

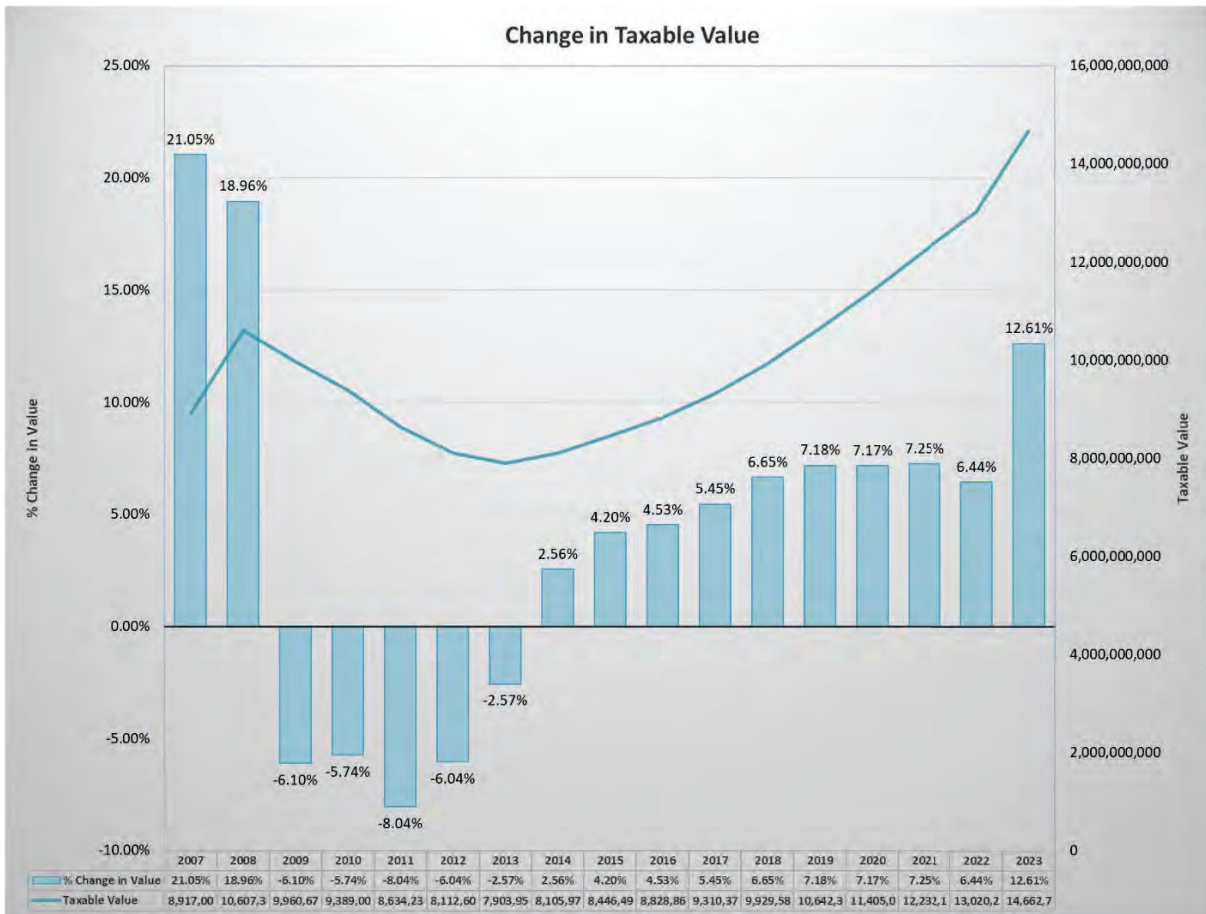
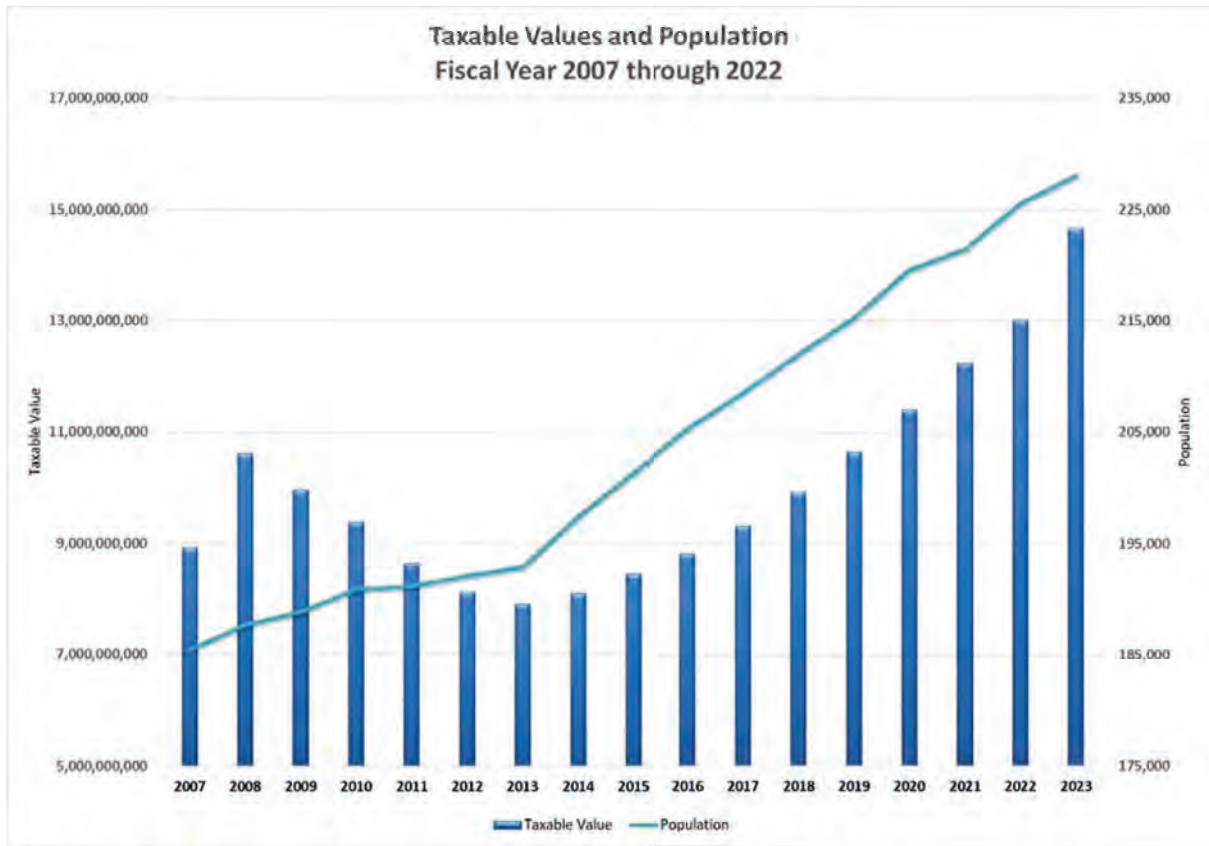
Azalea Ridge Unit 3 Road	\$178.75	Hidden Waters	\$140.00
Black Creek Hills Water Service	\$210.44	Kindlewood Phase 3 Road	\$86.44
Blue Jay Drive Roads	\$125.00	Oak Forest Roads	\$229.00
Cameron Oaks Phase 1 and Phase 2 Road	\$185.27	Oakland Hills Road	\$205.30
Cameron Oaks Phase 3 Belen Court	\$162.09	Pine Ridge West Road	\$164.70
Cameron Oaks Phase 3 Evers Cove	\$176.99	Reserve at Eagle Harbor	\$189.55
Eagle Landing at Oakleaf 5B	\$197.00	Royal Point 2B	\$250.94
Eagle Rock at Eagle Landing	\$193.95	Silver Oaks Road	\$367.43
Greyhawk Unit 2	\$154.27	Somerset Road	\$186.16
Greyhawk Unit 3A	\$231.55	Village Park 1A and 1B	\$286.38
Greyhawk Unit 3B Bloomfield Court	\$119.60	Village Park Unit 1-C	\$409.17
Greyhawk Unit 3B Cloverdale Court	\$134.64	Willow Springs Phase 1	\$239.15
Greyhawk Unit 3B Pondsides Court	\$156.85	Willow Springs Phase 2	\$315.36
Grove Pointe Phase 1 and Phase 2	\$177.45		

Where is the money collected from? \$286,075,949

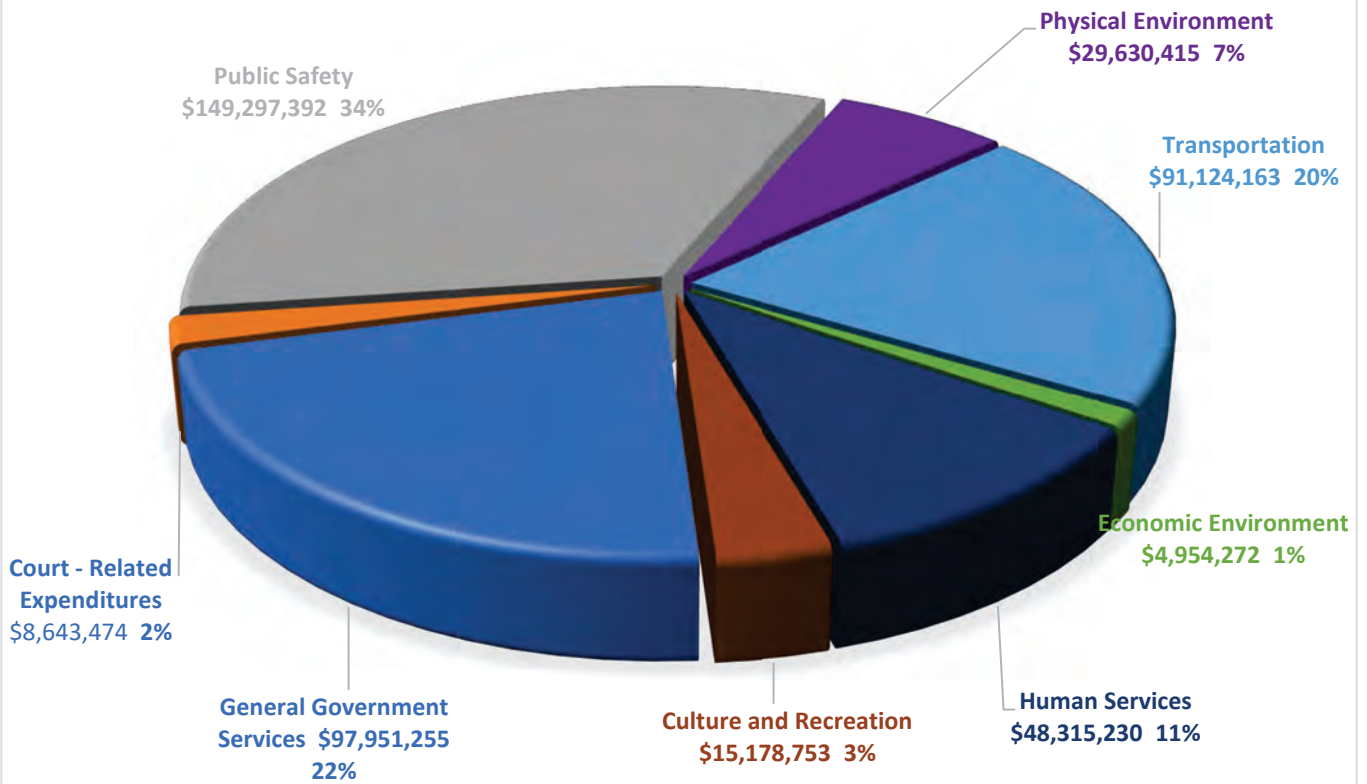


Ad Valorem Collected
Where are the revenues used?
\$122,327,460





Where are the revenues used? \$445,094,954



Clay County Revenues by Taxing Authority

COUNTYWIDE

FD1000 General Fund - County Services and FD1002 Sheriff – Countywide Fund

This taxing authority supports all Countywide operations except Emergency Medical Services and Sheriff MSTU services. This includes the Board of County Commissioners, the County Manager, Human Resources, Commission Auditor, Legal Services, Office of Management & Budget (OMB), Purchasing, Property Appraiser's Office, Tax Collector's Office, Clerk of Court and related offices, Comptroller, Supervisor of Elections Office, Historical Preservation Board, Veterans Services, Health Department, Economic Development, Aid to Public Assistance and other private organizations servicing the citizens of Clay County, Parks & Recreation, Animal Services, Library Services, Extension Services/Agriculture, Fleet/Fuel Management, Building Maintenance, Emergency Management & Disaster Relief Services and 35% of the Sheriff's services.

MSTU SERVICES (NON-COUNTYWIDE)

FD1020 Challenger Roadway MSTU Fund

This taxing authority provides funding to pay debt service for Challenger Roadway used by the property owners within this area.

FD1022 Unincorporated Municipal Services MSTU Fund

This taxing authority provides funding for Planning Department, Engineering and Code Enforcement Services for unincorporated communities in the County.

FD1029 Law Enforcement MSTU Fund

This taxing authority supports 65% of the Sheriff's services for unincorporated portions of the County and the City of Keystone Heights and Town of Penney Farms. The City of Green Cove Springs and Town of Orange Park have their own patrol services.

FD1030 Fire Control MSTU Fund

This taxing authority provides fire control services within the unincorporated areas of the County along with Green Cove Springs, Keystone Heights and Penney Farms. The Town of Orange Park has its own fire control services; therefore, residents of the Town do not pay for this service.

Tax Supported Funds

Property Taxes

Revenue	General Fund 1000	Sheriff - Countywide Fund 1002	Oak Forest Road MSBU Fund 1004	Challenger Roadway MSTU Fund 1020	Unincorporated Services MSTU Fund 1022	Law Enforcement MSTU Fund 1029
Ad Valorem Property Taxes	X	X		X	X	X
Non-Ad Valorem - Special Assessment			X			

Revenue	Fire Control MSTU Fund 1030	Eagle Rock at Eagle Landing MSBU Fund 1037	Reserve at Eagle Harbor MSBU Fund 1038	Village Park 1A and 1B MSBU Fund 1039	Royal Point 2B MSBU Fund 1040	Eagle Landing at Oakleaf 5B MSBU Fund 1041
Ad Valorem Property Taxes	X					
Non-Ad Valorem - Special Assessment		X	X	X	X	X

Revenue	Willow Springs Phase 1 MSBU Fund 1042	Greyhawk Unit 2 MSBU Fund 1043	Greyhawk Unit 3A MSBU Fund 1044	Greyhawk Unit 3B Bloomfield Court MSBU Fund 1045	Greyhawk Unit 3B Cloverdale Court MSBU Fund 1046	Greyhawk Unit 3B Pondsider Court MSBU Fund 1047
Ad Valorem Property Taxes						
Non-Ad Valorem - Special Assessment	X	X	X	X	X	X

Revenue	Cameron Oaks Phase 3 Evers Cove MSBU Fund 1048	Cameron Oaks Phase 3 Belen Court MSBU Fund 1049	Silver Oaks Estates Road MSBU Fund 1050	Blue Jay MSBU Fund 1051	Hidden Waters MSBU Fund 1052	Oakland Hills at Eagle Landing Road MSBU Fund 1055
Ad Valorem Property Taxes						
Non-Ad Valorem - Special Assessment	X	X	X	X	X	X

Revenue	Pine Ridge West MSBU Fund 1056	Azalea Ridge Unit 3 Road MSBU Fund 1057	Cameron Oaks Phase 1 Road MSBU Fund 1058	Kindlewood Phase 3 Road MSBU Fund 1059	Somerset Road MSBU Fund 1060	Black Creek Hills Road MSBU Fund 1062
Ad Valorem Property Taxes						
Non-Ad Valorem - Special Assessment	X	X	X	X	X	X

Revenue	Grove Point Phase 1 and Phase 2 MSBU Fund 1067	Village Park Unit 1-C MSBU Fund 1068	Willow Springs Phase 2 MSBU Fund 1069	Solid Waste Fund 4000	Universal Collections Fund 4001
Ad Valorem Property Taxes					
Non-Ad Valorem - Special Assessment	X	X	X	X	X

Other Taxes

Revenue	General Fund 1000	Transportation Trust Fund 1001	Tourism Operations - 1 ST , 2 ND and 3 RD Cent Fund 1009	Tourism Marketing - 4 TH and 6 TH Cent Fund 1071	Optional Sales Surtax Tax Fund 3003
Half Cent Sales Tax	X				
Communications Services Tax	X				
State Revenue Sharing	X				
Public Services Tax (Utilities Tax)	X				
Pari Mutal Tax	X				
Local Option Fuel Tax					X
Ninth Cent Fuel Tax		X			
First Local Option Fuel Tax		X			
Constitutional Gas Tax (5 & 6)		X			
7th Cent Fuel Tax		X			
Tourist Development Tax			X	X	
Optional Sales Tax					X

Non-Tax Revenues

Revenue	General Fund 1000	Transportation Trust Fund 1001	Sheriff - Countywide Fund 1002	Tourism Operations - 1 ST , 2 ND and 3 RD Cent Fund 1009
Fines & Forefeits	X		X	
Miscellaneous	X	X	X	X
Charges for Services	X	X		
Grants/Intergovernmental Revenue	X	X		
Other Financing Sources	X	X		X

Revenue	Unincorporated Services MSTU Fund 1022	Law Enforcement MSTU Fund 1029	Fire Control MSTU Fund 1030	Tourism Marketing - 4 TH and 6 TH Cent Fund 1071	Optional Sales Surtax Tax Fund 3003
Fines & Forefeits	X				
Miscellaneous	X	X	X	X	X
Charges for Services	X		X		
Grants/Intergovernmental Revenue	X				
Other Financing Sources				X	

Clay County, Florida
Revenue Budget Comparison

Revenue	Revenue Category	Adopted Budget FY21-22	Final Budget FY22-23	Increase/ Decrease
GENERAL FUND				
Ad Valorem Taxes		\$ 32,781,178	\$ 42,023,436	\$ 9,242,258
Taxes		\$ 9,065,779	\$ 9,266,279	\$ 200,500
Permits, Fees, Special Assessments		\$ -	\$ -	\$ -
Intergovernmental Revenues		\$ 32,088,372	\$ 25,526,305	\$ (6,562,067)
Charges For Services		\$ 8,166,788	\$ 13,912,529	\$ 5,745,741
Judgements, Fines and Forfeits - Not Court Related		\$ 9,625	\$ 9,625	\$ -
Miscellaneous Revenues		\$ 1,648,685	\$ 2,987,683	\$ 1,338,998
Total Revenue		\$ 83,760,427	\$ 93,725,857	\$ 9,965,430
Interfund Transfers		\$ 4,605,000	\$ 3,890,000	\$ (715,000)
Total Revenues & Other Financing Sources		\$ 88,365,427	\$ 97,615,857	\$ 9,250,430
Less 5% od Budgeted Revenues (per F.S. 129.01)		\$ (3,691,438)	\$ (4,708,019)	\$ (1,016,581)
Cash Carry Forward		\$ 30,934,836	\$ 55,955,649	\$ 25,020,813
Total General Fund		\$ 115,608,825	\$ 148,863,487	\$ 33,254,662
SPECIAL REVENUE FUNDS				
Ad Valorem Taxes		\$ 75,816,321	\$ 80,304,024	\$ 4,487,703
Taxes		\$ 33,777,354	\$ 29,135,686	\$ (4,641,668)
Permits, Fees, Special Assessments		\$ 16,275,273	\$ 12,380,254	\$ (3,895,019)
Intergovernmental Revenues		\$ 30,488,790	\$ 7,907,321	\$ (22,581,469)
Charges For Services		\$ 3,632,663	\$ 3,372,500	\$ (260,163)
Judgements, Fines and Forfeits - Not Court Related		\$ 485,371	\$ 1,247,162	\$ 761,791
Miscellaneous Revenues		\$ 19,095,531	\$ 20,034,194	\$ 938,663
Total Revenue		\$ 179,571,303	\$ 154,381,141	\$ (25,190,162)
Interfund Transfers		\$ 2,119,928	\$ 6,249,217	\$ 4,129,289
Total Revenues & Other Financing Sources		\$ 181,691,231	\$ 160,630,358	\$ (21,060,873)
Less 5% od Budgeted Revenues (per F.S. 129.01)		\$ (7,672,155)	\$ (7,719,001)	\$ (46,846)
Cash Carry Forward		\$ 100,408,185	\$ 108,343,403	\$ 7,935,218
Total Special Revenue Funds		\$ 274,427,261	\$ 261,254,760	\$ (13,172,501)
DEBT SERVICE FUNDS				
Ad Valorem Taxes		\$ -	\$ -	\$ -
Taxes		\$ -	\$ -	\$ -
Permits, Fees, Special Assessments		\$ -	\$ -	\$ -
Intergovernmental Revenues		\$ -	\$ -	\$ -
Charges For Services		\$ -	\$ -	\$ -
Judgements, Fines and Forfeits - Not Court Related		\$ -	\$ -	\$ -
Miscellaneous Revenues		\$ -	\$ -	\$ -
Total Revenue		\$ -	\$ -	\$ -
Interfund Transfers		\$ 8,406,000	\$ 8,403,000	\$ (3,000)
Total Revenues & Other Financing Sources		\$ 8,406,000	\$ 8,403,000	\$ (3,000)
Less 5% od Budgeted Revenues (per F.S. 129.01)		\$ -	\$ -	\$ -
Cash Carry Forward		\$ -	\$ -	\$ -
Total Debt Service Funds		\$ 8,406,000	\$ 8,403,000	\$ (3,000)

Clay County, Florida
Revenue Budget Comparison

Revenue Category	Adopted Budget FY21-22	Final Budget FY22-23	Increase/ Decrease
CAPITAL FUNDS			
Ad Valorem Taxes	\$ -	\$ -	\$ -
Taxes	\$ 3,003,425	\$ 2,801,361	\$ (202,064)
Permits, Fees, Special Assessments	\$ 6,594,748	\$ 10,301,000	\$ 3,706,252
Intergovernmental Revenues	\$ 16,478,724	\$ 2,000,000	\$ (14,478,724)
Charges For Services	\$ -	\$ -	\$ -
Judgements, Fines and Forfeits - Not Court Related	\$ 170,000	\$ -	\$ (170,000)
Miscellaneous Revenues	\$ 412,561	\$ 619,830	\$ 207,269
Total Revenue	\$ 26,659,458	\$ 15,722,191	\$ (10,937,267)
Interfund Transfers	\$ 18,076,298	\$ 13,796,789	\$ (4,279,509)
Total Revenues & Other Financing Sources	\$ 44,735,756	\$ 29,518,980	\$ (15,216,776)
Less 5% of Budgeted Revenues (per F.S. 129.01)	\$ (509,035)	\$ (786,105)	\$ (277,070)
Cash Carry Forward	\$ 173,926,877	\$ 187,936,722	\$ 14,009,845
Total Capital Funds	\$ 218,153,598	\$ 216,669,597	\$ (1,484,001)
ENTERPRISE FUNDS			
Ad Valorem Taxes	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 15,880,052	\$ 15,690,960	\$ (189,092)
Intergovernmental Revenues	\$ -	\$ -	\$ -
Charges For Services	\$ 5,200,000	\$ 6,131,600	\$ 931,600
Judgements, Fines and Forfeits - Not Court Related	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 310,500	\$ 424,200	\$ 113,700
Total Revenue	\$ 21,390,552	\$ 22,246,760	\$ 856,208
Interfund Transfers	\$ -	\$ 60,000	\$ 60,000
Total Revenues & Other Financing Sources	\$ 21,390,552	\$ 22,306,760	\$ 916,208
Less 5% of Budgeted Revenues (per F.S. 129.01)	\$ (1,069,528)	\$ (1,112,336)	\$ (42,808)
Cash Carry Forward	\$ 40,716,073	\$ 45,000,472	\$ 4,284,399
Total Enterprise Funds	\$ 61,037,097	\$ 66,194,896	\$ 5,157,799
Total Revenue - All Funds	\$ 677,632,781	\$ 701,385,740	\$ 23,752,959

**BUDGET SUMMARY
REVENUE BY FUND**

Fund Number and Title	FY 19-20 Actuals	FY 20-21 Actuals	Adopted FY 21-22 Budget	Final FY 22-23 Budget
FD1000 General Fund	\$ 73,407,014	\$ 73,252,982	\$ 115,608,825	\$ 148,863,487
FD1001 Transportation Trust Fund	\$ 8,360,076	\$ 8,637,550	\$ 14,111,031	\$ 15,119,326
FD1002 Sheriff - Countywide Fund	\$ 39,413,377	\$ 38,771,345	\$ 44,754,756	\$ 46,432,591
FD1003 Florida Boating Improvement Fund	\$ 208,282	\$ 54,679	\$ 1,269,524	\$ 1,364,159
FD1004 Oak Forest Road MSBU Fund	\$ 44,546	\$ 44,252	\$ 48,647	\$ 53,178
FD1005 County Alcohol and Other Drug Abuse Trust Fund	\$ 350,603	\$ 348,969	\$ 355,962	\$ 356,174
FD1006 Court Facility Fund	\$ 721,289	\$ 687,154	\$ 9,550,421	\$ 7,455,861
FD1007 Law Enforcement Trust Fund	\$ 21,991	\$ 85,685	\$ 110,001	\$ 30,605
FD1008 Law Library Fund	\$ 46,642	\$ 57,886	\$ 52,257	\$ 47,510
FD1009 Tourist Development Fund	\$ 1,122,597	\$ 1,453,009	\$ 7,027,076	\$ 2,672,209
FD1010 Health Insurance Trust Fund	\$ 18,931,601	\$ 19,434,280	\$ 36,902,965	\$ 30,310,340
FD1011 2nd Dollar Sheriff Education Fund	\$ 50,582	\$ 124,588	\$ 44,522	\$ 117,978
FD1012 Free Library Fund	\$ 143,413	\$ 140,030	\$ 489,912	\$ 531,585
FD1013 Investigative Drug Fund	\$ 6,118	\$ 2,656	\$ 4,995	\$ 7,792
FD1014 Legal Aid Fees Fund	\$ 150,464	\$ 162,120	\$ 211,799	\$ 204,004
FD1015 SHIP Program Fund	\$ 527,422	\$ 832,650	\$ 3,320,879	\$ 2,516,483
FD1016 Florida Art License Plate Fund	\$ 2,437	\$ 2,689	\$ 3,017	\$ 6,569
FD1017 2020 Bond Revenue Fund	\$ 144,191,041	\$ 27,442,714	\$ 26,081,548	\$ 21,849,410
FD1018 Probationary Control Fund	\$ 176,711	\$ 212,681	\$ 284,334	\$ 303,125
FD1019 Teen Court Fund	\$ 313,550	\$ 191,293	\$ 277,481	\$ 312,802
FD1020 Challenger Roadway MSTU Fund	\$ 735	\$ 748	\$ 965	\$ 15,914
FD1021 Student Drivers Education Fund	\$ 63,160	\$ 63,588	\$ 109,628	\$ 90,825
FD1022 Unincorporated Municipal Service MSTU Fund	\$ 1,922,740	\$ 2,314,383	\$ 6,411,831	\$ 6,196,221
FD1023 911 - Wireless Fund	\$ 1,050,488	\$ 1,072,203	\$ 3,455,142	\$ 2,825,122
FD1024 State Court/Local Requirements Fund	\$ 136,860	\$ 170,866	\$ 855,939	\$ 406,009
FD1025 \$2 Recording Fee Fund	\$ 457,226	\$ 642,144	\$ 909,232	\$ 1,509,886
FD1026 Crime Prevention Program Fund	\$ 78,720	\$ 156,211	\$ 125,091	\$ 158,934
FD1027 Juvenile Program Fund	\$ 46,647	\$ 57,887	\$ 52,258	\$ 46,565
FD1028 Building Fund	\$ 2,619,359	\$ 4,328,520	\$ 18,241,868	\$ 16,204,822
FD1029 Law Enforcement MSTU Fund	\$ 33,466,197	\$ 31,987,472	\$ 31,562,663	\$ 35,018,574
FD1030 Fire Control MSTU Fund	\$ -	\$ -	\$ 10,538,751	\$ 14,515,696
FD1031 Fire Inspection Fund	\$ 110,205	\$ 101,468	\$ 288,113	\$ 214,260
FD1032 CARES Act Fund	\$ 20,475,820	\$ 18,288,649	\$ -	\$ -
FD1033 Local Housing Assistance - Coronavirus Relief Fund	\$ 572,510	\$ 396,164	\$ -	\$ 11
FD1034 Federal Department of Justice (DOJ) - Contriband Forfeiture Fund	\$ 119,214	\$ 169,320	\$ -	\$ 278,358
FD1035 Emergency Rental Assistance CARES Fund	\$ -	\$ 2,193,482	\$ 6,889,854	\$ 3,494,916
FD1036 Local Provider Participation Fund	\$ -	\$ -	\$ 7,034,577	\$ 5,727,265
FD1037 Eagle Rock at Eagle Landing MSBU	\$ -	\$ -	\$ 12,012	\$ 27,619
FD1038 Reserve at Eagle Harbor MSBU	\$ -	\$ -	\$ 7,826	\$ 16,587
FD1039 Village Park 1A and 1B MSBU	\$ -	\$ -	\$ 18,714	\$ 46,571
FD1040 Royal Point 2B MSBU	\$ -	\$ -	\$ 9,605	\$ 23,389
FD1041 Eagle Landing at Oakleaf 5B MSBU	\$ -	\$ -	\$ 11,658	\$ 29,061
FD1042 Willow Springs Phase 1 MSBU	\$ -	\$ -	\$ 26,165	\$ 60,085
FD1043 Greyhawk Unit 2 MSBU	\$ -	\$ -	\$ 18,845	\$ 42,417
FD1044 Greyhawk Unit 3A MSBU	\$ -	\$ -	\$ 4,021	\$ 9,601
FD1045 Greyhawk Unit 3B Bloomfield Court MSBU	\$ -	\$ -	\$ 3,288	\$ 7,461
FD1046 Greyhawk Unit 3B Cloverdale Court MSBU	\$ -	\$ -	\$ 2,656	\$ 6,081
FD1047 Greyhawk Unit 3B Pondsides Court MSBU	\$ -	\$ -	\$ 2,916	\$ 6,759
FD1048 Cameron Oaks Phase 3 Evers Cove MSBU	\$ -	\$ -	\$ 7,383	\$ 17,104
FD1049 Cameron Oaks Phase 3 Belen Court MSBU	\$ -	\$ -	\$ 3,896	\$ 8,951
FD1050 Silver Oaks Road MSBU Fund	\$ -	\$ 3,396	\$ 6,631	\$ 12,214
FD1051 Blue Jay MSBU Fund	\$ 56,918	\$ 56,426	\$ 75,063	\$ 70,957
FD1052 Hidden Waters MSBU Fund	\$ 16,581	\$ 16,542	\$ 19,466	\$ 23,371
FD1053 NSP Grant Fund	\$ 13,529	\$ 15,265	\$ 104,768	\$ 179,650
FD1054 American Rescue Plan Fund	\$ -	\$ 2,554,454	\$ 42,587,131	\$ 38,572,352
FD1055 Oakland Hills MSBU Fund	\$ -	\$ 9,447	\$ 18,386	\$ 31,884
FD1056 Pine Ridge West MSBU Fund	\$ -	\$ 11,786	\$ 22,906	\$ 40,626
FD1057 Azalea Ridge UN3 MSBU Fund	\$ -	\$ 9,834	\$ 18,948	\$ 34,809
FD1058 Cameron Oaks Phase1 and Phase2 MSBU Fund	\$ -	\$ 9,582	\$ 18,700	\$ 34,718
FD1059 Kindlwood PH3 Road MSBU Fund	\$ -	\$ 4,899	\$ 9,958	\$ 16,440
FD1060 Somerset Road MSBU Fund	\$ -	\$ 11,233	\$ 21,090	\$ 39,664
FD1062 Black Creek Hills MSBU Fund	\$ 11,306	\$ 11,298	\$ 18,190	\$ 19,089
FD1065 Community Development Block Grant Fund	\$ -	\$ -	\$ -	\$ 749,122
FD1066 Opioid Settlement Fund	\$ -	\$ -	\$ -	\$ 1,270,497
FD1067 Grove Pointe - PH1 and PH2 MSBU Fund	\$ -	\$ -	\$ -	\$ 39,449
FD1068 Village Park Unit 1-C MSBU Fund	\$ -	\$ -	\$ -	\$ 20,992
FD1069 Willow Springs PH2 MSBU Fund	\$ -	\$ -	\$ -	\$ 36,851
FD1071 Tourism Marketing - 4th and 6th Cents Fund	\$ -	\$ -	\$ -	\$ 2,371,972
FD1072 Radio System Towers and Maintenance	\$ -	\$ -	\$ -	\$ 993,338
Total Special Revenue Funds	\$ 276,000,956	\$ 163,343,498	\$ 274,427,261	\$ 261,254,760
FD2000 2020 Bond Debt Service Fund	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
Total Debt Service Funds	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
FD3000 \$12.50 Motor Vehicle Surcharge Fund	\$ 187,474	\$ 167,621	\$ 656,231	\$ -
FD3002 Impact Fee District 2 Fund	\$ 3,223,185	\$ -	\$ 4,531,781	\$ 4,671,572
FD3001 Impact Fee District 3 Fund	\$ 5,641,939	\$ 1,812,337	\$ 7,661,968	\$ 8,449,120
FD3003 Capital Improvement Plan (CIP) Projects Fund	\$ 23,590,562	\$ 27,700,536	\$ 72,905,400	\$ 70,970,899
FD3004 Capital Improvement Plan (CIP) Fund - Northeast Sector Fund	\$ 4,483	\$ 744	\$ 730,076	\$ 731,905
FD3005 Capital Improvement Plan (CIP) Fund- West Sector	\$ 1,660	\$ 259	\$ 228,279	\$ 229,025
FD3006 Branran Field Adequate Public Facility (APF) Fund	\$ 13,664	\$ 98,745	\$ 954,338	\$ 1,453,181
FD3007 Sidewalk Fund	\$ 6,722	\$ 8,475	\$ 128,569	\$ 280,039
FD3008 Lake Asbury Adequate Public Facility (APF) Fund	\$ 80,458	\$ 128	\$ 222,803	\$ 327,103
FD3009 Mobility Fees Fund	\$ -	\$ 3,631,210	\$ 9,101,611	\$ 19,385,753
FD3010 2020 Bond Construction Fund	\$ 129,363,403	\$ 212,821	\$ 121,032,542	\$ 110,171,000
Total Capital Improvement Funds	\$ 162,113,548	\$ 33,632,877	\$ 218,153,598	\$ 216,669,597
FD4000 Solid Waste Fund	\$ 12,492,622	\$ 13,001,366	\$ 48,310,343	\$ 52,989,069
FD4001 Universal Collection Fund	\$ 10,246,107	\$ 10,356,750	\$ 12,726,754	\$ 13,205,827
Total Enterprise Funds	\$ 22,738,729	\$ 23,358,117	\$ 61,037,097	\$ 66,194,896
Total All Funds	\$ 536,836,115	\$ 301,992,973	\$ 677,632,781	\$ 701,385,740

CLAY COUNTY, FLORIDA
EXPENDITURE BUDGET COMPARISON

Expense Category	Adopted Budget FY21-22	Final Budget FY22-23	Increase/ Decrease
GENERAL FUND			
General Government	\$ 31,442,356	\$ 38,103,266	\$ 6,660,910
Public Safety	\$ 32,102,317	\$ 41,226,171	\$ 9,123,854
Physical Environment	\$ 673,441	\$ 1,236,069	\$ 562,628
Transportation	\$ 4,364,970	\$ 4,586,515	\$ 221,545
Economic Environment	\$ 330,117	\$ 396,940	\$ 66,823
Human Services	\$ 8,947,162	\$ 10,123,535	\$ 1,176,373
Culture and Recreation	\$ 9,215,391	\$ 9,862,772	\$ 647,381
Other Uses	\$ 26,578,030	\$ 41,568,022	\$ 14,989,992
Court Related	\$ 1,955,041	\$ 1,760,197	\$ (194,844)
Total General Fund	\$ 115,608,825	\$ 148,863,487	\$ 33,254,662
SPECIAL REVENUE FUNDS			
General Government	\$ 21,474,456	\$ 50,444,989	\$ 28,970,533
Public Safety	\$ 86,187,316	\$ 95,745,617	\$ 9,558,301
Physical Environment	\$ -	\$ -	\$ -
Transportation	\$ 17,525,111	\$ 15,808,826	\$ (1,716,285)
Economic Environment	\$ 4,623,089	\$ 4,557,332	\$ (65,757)
Human Services	\$ 28,584,380	\$ 26,426,695	\$ (2,157,685)
Culture and Recreation	\$ 1,096,866	\$ 1,096,266	\$ (600)
Other Uses	\$ 109,319,453	\$ 60,291,758	\$ (49,027,695)
Court Related	\$ 5,616,590	\$ 6,883,277	\$ 1,266,687
Total Special Revenue Funds	\$ 274,427,261	\$ 261,254,760	\$ (13,172,501)
DEBT SERVICE FUNDS			
General Government	\$ 8,406,000	\$ 8,403,000	\$ (3,000)
Public Safety	\$ -	\$ -	\$ -
Physical Environment	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -
Economic Environment	\$ -	\$ -	\$ -
Human Services	\$ -	\$ -	\$ -
Culture and Recreation	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Court Related	\$ -	\$ -	\$ -
Total Debt Service Funds	\$ 8,406,000	\$ 8,403,000	\$ (3,000)
CAPITAL FUNDS			
General Government	\$ 100,000	\$ 1,000,000	\$ 900,000
Public Safety	\$ 13,511,072	\$ 12,325,604	\$ (1,185,468)
Physical Environment	\$ 2,710,938	\$ -	\$ (2,710,938)
Transportation	\$ 55,562,753	\$ 70,728,822	\$ 15,166,069
Economic Environment	\$ -	\$ -	\$ -
Human Services	\$ 4,900,000	\$ 11,765,000	\$ 6,865,000
Culture and Recreation	\$ 8,531,751	\$ 4,219,715	\$ (4,312,036)
Other Uses	\$ 132,837,084	\$ 116,630,456	\$ (16,206,628)
Court Related	\$ -	\$ -	\$ -
Total Capital Funds	\$ 218,153,598	\$ 216,669,597	\$ (1,484,001)
ENTERPRISE FUNDS			
General Government	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -
Physical Environment	\$ 22,864,315	\$ 28,394,346	\$ 5,530,031
Transportation	\$ -	\$ -	\$ -
Economic Environment	\$ -	\$ -	\$ -
Human Services	\$ -	\$ -	\$ -
Culture and Recreation	\$ -	\$ -	\$ -
Other Uses	\$ 38,172,782	\$ 37,800,550	\$ (372,232)
Court Related	\$ -	\$ -	\$ -
Total Enterprise Funds	\$ 61,037,097	\$ 66,194,896	\$ 5,157,799
Total Expense - All Funds	\$ 677,632,781	\$ 701,385,740	\$ 23,752,959

**BUDGET SUMMARY
EXPENDITURE BY FUND**

Fund Number and Title	FY 19-20 Actuals	FY 20-21 Actuals	Adopted FY 21-22 Budget	Final FY 22-23 Budget
FD1000 General Fund	\$ 61,009,234	\$ 66,960,281	\$ 115,608,825	\$ 148,863,487
FD1001 Transportation Trust Fund	\$ 8,353,967	\$ 8,900,852	\$ 14,111,031	\$ 15,119,326
FD1002 Sheriff - Countywide Fund	\$ 38,257,263	\$ 35,392,027	\$ 44,754,756	\$ 46,432,591
FD1003 Florida Boating Improvement	\$ 172,200	\$ -	\$ 1,269,524	\$ 1,364,159
FD1004 Oak Forest Road MSBU Fund	\$ 51,731	\$ 36,607	\$ 48,647	\$ 53,178
FD1005 County Alcohol and Other Drug Abuse Trust Fund	\$ 350,000	\$ 350,000	\$ 355,962	\$ 356,174
FD1006 Court Facility Fund	\$ 99,516	\$ 449,168	\$ 9,550,421	\$ 7,455,861
FD1007 Law Enforcement Trust Fund	\$ 120,000	\$ 81,018	\$ 110,001	\$ 30,605
FD1008 Law Library Fund	\$ 46,642	\$ 57,886	\$ 52,257	\$ 47,510
FD1009 Tourist Development Fund	\$ 734,106	\$ 819,065	\$ 7,027,076	\$ 2,672,209
FD1010 Health Insurance Trust Fund	\$ 17,439,307	\$ 19,297,997	\$ 36,902,965	\$ 30,310,340
FD1011 2nd Dollar Sheriff Education Fund	\$ 55,000	\$ 129,988	\$ 44,522	\$ 117,978
FD1012 Free Library Fund	\$ 19,640	\$ 51,749	\$ 489,912	\$ 531,585
FD1013 Investigative Drug Fund	\$ 50,128	\$ 10,633	\$ 4,995	\$ 7,792
FD1014 Legal Aid Fees Fund	\$ 151,489	\$ 153,762	\$ 211,799	\$ 204,004
FD1015 SHIP Program Fund	\$ 808,769	\$ 766,226	\$ 3,320,879	\$ 2,516,483
FD1016 Florida Art License Plate Fund	\$ 3,097	\$ 1,000	\$ 3,017	\$ 6,569
FD1017 2020 Bond Revenue Fund	\$ 144,191,041	\$ 27,442,714	\$ 26,081,548	\$ 21,849,410
FD1018 Probationary Control Fund	\$ 187,500	\$ 180,147	\$ 284,334	\$ 303,125
FD1019 Teen Court Fund	\$ 226,000	\$ 191,377	\$ 277,481	\$ 312,802
FD1020 Challenger Roadway MSTU Fund	\$ 15	\$ 15	\$ 965	\$ 15,914
FD1021 Student Drivers Education Fund	\$ 65,766	\$ 68,500	\$ 109,628	\$ 90,825
FD1022 Unincorporated Municipal Services MSTU Fund	\$ 1,655,735	\$ 2,430,207	\$ 6,411,831	\$ 6,196,221
FD1023 911-Wireless Fund	\$ 1,186,865	\$ 755,231	\$ 3,455,142	\$ 2,825,122
FD1024 State Court/Local Requirements Fund	\$ 280,686	\$ 258,845	\$ 855,939	\$ 406,009
FD1025 S2 Recording Fee Fund	\$ 373,786	\$ 326,428	\$ 909,232	\$ 1,509,886
FD1026 Crime Prevention Program Fund	\$ 155,000	\$ 184,851	\$ 125,091	\$ 158,934
FD1027 Juvenile Program Fund	\$ 46,647	\$ 57,887	\$ 52,258	\$ 46,565
FD1028 Building Fund	\$ 1,915,172	\$ 2,419,573	\$ 18,241,868	\$ 16,204,822
FD1029 Law Enforcement MSTU Fund	\$ 21,728,393	\$ 28,045,594	\$ 31,562,663	\$ 35,018,574
FD1030 Fire Control MSTU Fund	\$ 5,211,213	\$ 6,364,003	\$ 10,538,751	\$ 14,515,696
FD1031 Fire Inspection Fund	\$ 52,053	\$ 87,622	\$ 288,113	\$ 214,260
FD1032 CARES Act Fund	\$ 20,340,300	\$ 18,424,169	\$ -	\$ -
FD1033 Local Housing Assistance - Coronavirus Relief Fund	\$ 137,044	\$ 831,619	\$ -	\$ 11
FD1034 Federal Department of Justice (DOJ) - Contraband Forfeiture Fund	\$ -	\$ 119,219	\$ -	\$ 278,358
FD1035 Emergency Rental Assistance CARES Fund	\$ -	\$ 2,193,482	\$ 6,889,854	\$ 3,494,916
FD1036 Local Provider Participation Fund	\$ -	\$ -	\$ 7,034,577	\$ 5,727,265
FD1037 Eagle Rock at Eagle Landing MSBU	\$ -	\$ -	\$ 12,012	\$ 27,619
FD1038 Reserve at Eagle Harbor MSBU	\$ -	\$ -	\$ 7,826	\$ 16,587
FD1039 Village Park 1A and 1B MSBU	\$ -	\$ -	\$ 18,714	\$ 46,571
FD1040 Royal Point 2B MSBU	\$ -	\$ -	\$ 9,605	\$ 23,389
FD1041 Eagle Landing at Oakleaf 5B MSBU	\$ -	\$ -	\$ 11,658	\$ 29,061
FD1042 Willow Springs Phase 1 MSBU	\$ -	\$ -	\$ 26,165	\$ 60,085
FD1043 Greyhawk Unit 2 MSBU	\$ -	\$ -	\$ 18,845	\$ 42,417
FD1044 Greyhawk Unit 3A MSBU	\$ -	\$ -	\$ 4,021	\$ 9,601
FD1045 Greyhawk Unit 3B Bloomfield Court MSBU	\$ -	\$ -	\$ 3,288	\$ 7,461
FD1046 Greyhawk Unit 3B Cloverdale Court MSBU	\$ -	\$ -	\$ 2,656	\$ 6,081
FD1047 Greyhawk Unit 3B Poolside Court MSBU	\$ -	\$ -	\$ 2,916	\$ 6,759
FD1048 Cameron Oaks Phase 3 Evers Cove MSBU	\$ -	\$ -	\$ 7,383	\$ 17,104
FD1049 Cameron Oaks Phase 3 Belen Court MSBU	\$ -	\$ -	\$ 3,896	\$ 8,951
FD1050 Silver Oaks Road MSBU Fund	\$ -	\$ 67	\$ 6,631	\$ 12,214
FD1051 Blue Jay MSBU Fund	\$ 60,965	\$ 55,240	\$ 75,063	\$ 70,957
FD1052 Hidden Waters MSBU Fund	\$ 16,381	\$ 15,279	\$ 19,466	\$ 23,371
FD1053 NSP Grant Fund	\$ -	\$ -	\$ 104,768	\$ 179,650
FD1054 American Rescue Plan Fund	\$ -	\$ 2,554,454	\$ 42,587,131	\$ 38,572,352
FD1055 Oakland Hills MSBU Fund	\$ -	\$ 187	\$ 18,386	\$ 31,884
FD1056 Pine Ridge West MSBU Fund	\$ -	\$ 234	\$ 22,906	\$ 40,626
FD1057 Azalea Ridge UN3 MSBU Fund	\$ -	\$ 193	\$ 18,948	\$ 34,809
FD1058 Cameron Oaks Phase1 and Phase2 MSBU Fund	\$ -	\$ 190	\$ 18,700	\$ 34,718
FD1059 Kindledwood PH3 Road MSBU Fund	\$ -	\$ 97	\$ 9,958	\$ 16,440
FD1060 Somerset Road MSBU Fund	\$ -	\$ 211	\$ 21,090	\$ 39,664
FD1062 Black Creek Hills MSBU Fund	\$ 10,404	\$ 10,396	\$ 18,190	\$ 19,089
FD1065 Community Development Block Grant Fund	\$ -	\$ -	\$ -	\$ 749,122
FD1066 Opioid Settlement Fund	\$ -	\$ -	\$ -	\$ 1,270,497
FD1067 Grove Pointe - PH1 and PH2 MSBU Fund	\$ -	\$ -	\$ -	\$ 39,449
FD1068 Village Park Unit 1-C MSBU Fund	\$ -	\$ -	\$ -	\$ 20,992
FD1069 Willow Springs PH2 MSBU Fund	\$ -	\$ -	\$ -	\$ 36,851
FD1071 Tourism Marketing - 4th and 6th Cents Fund	\$ -	\$ -	\$ -	\$ 2,371,972
FD1072 Radio System Towers and Maintenance	\$ -	\$ -	\$ -	\$ 993,338
Total Special Revenue Funds	\$ 264,553,820	\$ 159,516,011	\$ 274,427,261	\$ 261,254,760
FD2000 2020 Bond Debt Service Fund	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
Total Debt Service Funds	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
FD3000 \$12.50 Motor Vehicle Surcharge Fund	\$ 59,772	\$ 110,716	\$ 656,231	\$ -
FD3001 Impact Fee District 3 Fund	\$ -	\$ -	\$ 7,661,968	\$ 8,449,120
FD3002 Impact Fee District 2 Fund	\$ -	\$ -	\$ 4,531,781	\$ 4,671,572
FD3003 Capital Improvement Plan (CIP) Projects Fund	\$ 17,481,621	\$ 22,935,237	\$ 72,905,400	\$ 70,970,899
FD3004 Capital Improvement Plan (CIP) Fund - Northeast Sector Fund	\$ -	\$ -	\$ 730,076	\$ 731,905
FD3005 Capital Improvement Plan (CIP) Fund - West Sector	\$ -	\$ -	\$ 228,279	\$ 229,025
FD3006 Branan Field Adequate Public Facility (APF) Fund	\$ -	\$ -	\$ 954,338	\$ 1,453,181
FD3007 Sidewalk Fund	\$ -	\$ -	\$ 128,569	\$ 280,039
FD3008 Lake Asbury Adequate Public Facility (APF) Fund	\$ -	\$ -	\$ 222,803	\$ 327,103
FD3009 Mobility Fees Fund	\$ -	\$ -	\$ 9,101,611	\$ 19,385,753
FD3010 2020 Bond Construction Fund	\$ 114,211	\$ 4,671,378	\$ 121,032,542	\$ 110,171,000
Total Capital Improvement Funds	\$ 17,655,604	\$ 27,717,331	\$ 218,153,598	\$ 216,669,597
FD4000 Solid Waste Fund	\$ 10,131,915	\$ 11,002,733	\$ 48,310,343	\$ 52,989,069
FD4001 Universal Collection Fund	\$ 9,664,506	\$ 9,584,364	\$ 12,726,754	\$ 13,205,827
Total Enterprise Funds	\$ 19,796,421	\$ 20,587,097	\$ 61,037,097	\$ 66,194,896
Total All Funds	\$ 365,590,947	\$ 283,186,220	\$ 677,632,781	\$ 701,385,740

Fiscal Year 2022/2023

4. BUDGET BY FUND

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Clay County Board of County Commissioners

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 345,985,971	\$ 397,236,246
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ 86,265,815	\$ 92,572,234	\$ 108,597,499	\$ 122,327,460
Taxes	\$ 40,474,210	\$ 45,936,566	\$ 45,846,558	\$ 41,203,326
Permits, Fees, Special Assessments	\$ 24,414,683	\$ 28,345,110	\$ 38,750,073	\$ 38,372,214
Intergovernmental Revenues	\$ 177,826,541	\$ 55,287,143	\$ 79,055,886	\$ 35,433,626
Charges For Services	\$ 14,599,471	\$ 15,363,442	\$ 16,999,451	\$ 23,416,629
Judgements, Fines And Forfeits - Not Court Related	\$ 537,817	\$ 536,483	\$ 664,996	\$ 1,256,787
Miscellaneous Revenues	\$ 23,265,134	\$ 23,896,713	\$ 21,467,277	\$ 24,065,907
TOTAL ESTIMATED REVENUES	\$ 367,383,670	\$ 261,937,690	\$ 311,381,740	\$ 286,075,949
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 163,551,289	\$ 35,015,139	\$ 28,602,226	\$ 31,964,006
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 5,901,156	\$ 5,040,144	\$ 4,605,000	\$ 435,000
TOTAL OTHER FINANCING SOURCES	\$ 169,452,445	\$ 40,055,283	\$ 33,207,226	\$ 32,399,006
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 536,836,115	\$ 301,992,973	\$ 344,588,966	\$ 318,474,955
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (12,942,156)	\$ (14,325,461)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 536,836,115	\$ 301,992,973	\$ 677,632,781	\$ 701,385,740
<u>EXPENDITURES</u>				
Personnel Services	\$ 100,478,501	\$ 106,332,672	\$ 121,650,865	\$ 141,946,216
Operating Expenditures	\$ 76,203,016	\$ 88,202,263	\$ 119,966,303	\$ 138,271,777
Capital Outlay	\$ 15,826,890	\$ 38,050,911	\$ 112,969,554	\$ 151,629,870
Debt Service	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
Grants and Aid	\$ 5,600,351	\$ 9,116,533	\$ 8,182,710	\$ 4,844,080
TOTALS	\$ 200,684,627	\$ 250,107,880	\$ 371,175,432	\$ 445,094,943
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ 164,906,320	\$ 33,078,341	\$ 28,602,226	\$ 28,099,017
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 365,590,947	\$ 283,186,220	\$ 399,777,658	\$ 473,193,960
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 27,307,616	\$ 25,059,364
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ 14,728,625	\$ 6,312,711
Reserve - Cash Balance	\$ -	\$ -	\$ 35,321,008	\$ 33,465,494
Reserve - Unassigned	\$ -	\$ -	\$ 38,988,766	\$ 41,165,934
Reserve for Capital Improvement	\$ -	\$ -	\$ 161,509,108	\$ 121,624,220
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 118,970
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 445,087
TOTAL	\$ -	\$ -	\$ 277,855,123	\$ 228,191,780
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 365,590,947	\$ 283,186,220	\$ 677,632,781	\$ 701,385,740

FD1000 General Fund				
<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 30,934,836	\$ 55,955,649
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ 22,721,980	\$ 27,614,090	\$ 32,781,178	\$ 42,023,436
Taxes	\$ 9,498,758	\$ 9,562,781	\$ 9,065,779	\$ 9,266,279
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 21,602,397	\$ 23,049,831	\$ 32,088,372	\$ 25,526,305
Charges For Services	\$ 6,404,171	\$ 5,404,359	\$ 8,166,788	\$ 13,912,529
Judgements, Fines And Forfeits - Not Court Related	\$ 5,200	\$ 6,300	\$ 9,625	\$ 9,625
Miscellaneous Revenues	\$ 1,836,874	\$ 1,892,160	\$ 1,648,685	\$ 2,987,683
TOTAL ESTIMATED REVENUES	\$ 62,069,380	\$ 67,529,522	\$ 83,760,427	\$ 93,725,857
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 11,231,782	\$ 5,213,784	\$ -	\$ 3,455,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 105,851	\$ 509,676	\$ 4,605,000	\$ 435,000
TOTAL OTHER FINANCING SOURCES	\$ 11,337,633	\$ 5,723,460	\$ 4,605,000	\$ 3,890,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 73,407,014	\$ 73,252,982	\$ 88,365,427	\$ 97,615,857
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (3,691,438)	\$ (4,708,019)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 73,407,014	\$ 73,252,982	\$ 115,608,825	\$ 148,863,487
<u>EXPENDITURES</u>				
Personnel Services	\$ 35,817,947	\$ 39,544,977	\$ 45,333,344	\$ 57,772,363
Operating Expenditures	\$ 21,315,744	\$ 23,156,395	\$ 38,312,767	\$ 41,032,105
Capital Outlay	\$ 1,170,800	\$ 2,885,172	\$ 4,509,688	\$ 7,621,001
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ 829,802	\$ 845,867	\$ 1,324,996	\$ 869,996
TOTALS	\$ 59,134,292	\$ 66,432,411	\$ 89,480,795	\$ 107,295,465
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ 1,874,942	\$ 527,870	\$ 1,450,463	\$ 6,082,740
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 61,009,234	\$ 66,960,281	\$ 90,931,258	\$ 113,378,205
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 9,073,599	\$ 10,302,991
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 15,603,968	\$ 20,605,982
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 4,576,309
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 24,677,567	\$ 35,485,282
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 61,009,234	\$ 66,960,281	\$ 115,608,825	\$ 148,863,487

FD1001 Transportation Trust Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 3,909,591	\$ 1,874,535
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 4,629,637	\$ 4,685,629	\$ 4,921,490	\$ 4,626,620
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 3,490,053	\$ 3,822,498	\$ 5,143,232	\$ 4,014,105
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 127,121	\$ 129,422	\$ 86,262	\$ 38,000
TOTAL ESTIMATED REVENUES	\$ 8,246,812	\$ 8,637,550	\$ 10,150,984	\$ 8,678,725
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 113,264	\$ -	\$ 500,000	\$ 5,000,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 113,264	\$ -	\$ 500,000	\$ 5,000,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 8,360,076	\$ 8,637,550	\$ 10,650,984	\$ 13,678,725
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (449,544)	\$ (433,934)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 8,360,076	\$ 8,637,550	\$ 14,111,031	\$ 15,119,326
<u>EXPENDITURES</u>				
Personnel Services	\$ 5,112,161	\$ 5,165,886	\$ 5,831,521	\$ 6,643,523
Operating Expenditures	\$ 3,190,581	\$ 3,540,018	\$ 5,116,450	\$ 5,578,381
Capital Outlay	\$ 51,224	\$ 194,949	\$ 2,415,160	\$ 503,658
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 8,353,967	\$ 8,900,852	\$ 13,363,131	\$ 12,725,562
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 8,353,967	\$ 8,900,852	\$ 13,363,131	\$ 12,725,562
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 747,900	\$ 1,274,056
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ 1,119,708
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 747,900	\$ 2,393,764
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 8,353,967	\$ 8,900,852	\$ 14,111,031	\$ 15,119,326

FD1002 Sheriff - Countywide Fund

<u>DESCRIPTION</u>	FY2020	FY2021	Adopted	Final
	<u>Actuals</u>	<u>Actuals</u>	FY2022 <u>Budget</u>	FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 4,910,596	\$ 8,025,648
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ 34,860,331	\$ 34,843,324	\$ 39,776,979	\$ 39,508,776
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 182,328	\$ 320,683	\$ 369,551	\$ 187,334
Charges For Services	\$ 684,077	\$ 710,478	\$ 591,894	\$ 633,750
Judgements, Fines And Forfeits - Not Court Related	\$ 52,898	\$ 62,476	\$ 45,638	\$ 46,000
Miscellaneous Revenues	\$ 178,628	\$ 155,290	\$ 58,536	\$ 52,500
TOTAL ESTIMATED REVENUES	\$ 35,958,262	\$ 36,092,251	\$ 40,842,598	\$ 40,428,360
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ 338,114	\$ 968,000	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 3,455,115	\$ 2,340,980	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 3,455,115	\$ 2,679,094	\$ 968,000	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 39,413,377	\$ 38,771,345	\$ 41,810,598	\$ 40,428,360
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (1,966,438)	\$ (2,021,417)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 39,413,377	\$ 38,771,345	\$ 44,754,756	\$ 46,432,591
<u>EXPENDITURES</u>				
Personnel Services	\$ 30,902,634	\$ 26,779,789	\$ 32,762,212	\$ 34,857,754
Operating Expenditures	\$ 7,106,252	\$ 6,857,655	\$ 9,130,181	\$ 8,618,520
Capital Outlay	\$ 248,377	\$ 1,754,583	\$ 704,549	\$ 1,065,486
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 38,257,263	\$ 35,392,027	\$ 42,596,942	\$ 44,541,760
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 38,257,263	\$ 35,392,027	\$ 42,596,942	\$ 44,541,760
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 2,157,814	\$ 1,890,831
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 2,157,814	\$ 1,890,831
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 38,257,263	\$ 35,392,027	\$ 44,754,756	\$ 46,432,591

FD1003 Florida Boating Improvement Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 1,225,824	\$ 1,319,509
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 63,139	\$ 53,280	\$ 45,000	\$ 45,000
Intergovernmental Revenues	\$ 126,375	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 18,768	\$ 1,400	\$ 1,000	\$ 2,000
TOTAL ESTIMATED REVENUES	\$ 208,282	\$ 54,679	\$ 46,000	\$ 47,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 208,282	\$ 54,679	\$ 46,000	\$ 47,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,300)	\$ (2,350)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 208,282	\$ 54,679	\$ 1,269,524	\$ 1,364,159
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 172,200	\$ -	\$ 200,000	\$ 200,000
Capital Outlay	\$ -	\$ -	\$ 805,766	\$ 805,766
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 172,200	\$ -	\$ 1,005,766	\$ 1,005,766
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 172,200	\$ -	\$ 1,005,766	\$ 1,005,766
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ 100,576
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ 201,153
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 56,664
Reserve for Capital Improvement	\$ -	\$ -	\$ 263,758	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 263,758	\$ 358,393
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 172,200	\$ -	\$ 1,269,524	\$ 1,364,159

FD1004 Oak Forest Road MSBU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 6,220	\$ 10,755
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 44,117	\$ 43,893	\$ 44,655	\$ 44,655
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 61	\$ 12	\$ 5	\$ -
TOTAL ESTIMATED REVENUES	\$ 44,178	\$ 43,905	\$ 44,660	\$ 44,655
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 368	\$ 347	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 368	\$ 347	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 44,546	\$ 44,252	\$ 44,660	\$ 44,655
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,233)	\$ (2,232)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 44,546	\$ 44,252	\$ 48,647	\$ 53,178
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 51,731	\$ 36,607	\$ 42,975	\$ 42,913
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 51,731	\$ 36,607	\$ 42,975	\$ 42,913
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 51,731	\$ 36,607	\$ 42,975	\$ 42,913
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 5,672	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 10,265
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 5,672	\$ 10,265
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 51,731	\$ 36,607	\$ 48,647	\$ 53,178

FD1005 County Alcohol and Other Drug Abuse Trust Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 1,238	\$ 3,214
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 4,320	\$ 3,892	\$ 4,857	\$ 3,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 283	\$ 76	\$ 116	\$ 115
TOTAL ESTIMATED REVENUES	\$ 4,603	\$ 3,969	\$ 4,973	\$ 3,115
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 346,000	\$ 345,000	\$ 350,000	\$ 350,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 346,000	\$ 345,000	\$ 350,000	\$ 350,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 350,603	\$ 348,969	\$ 354,973	\$ 353,115
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (249)	\$ (155)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 350,603	\$ 348,969	\$ 355,962	\$ 356,174
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 5,962	\$ 6,174
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 5,962	\$ 6,174
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 350,000	\$ 350,000	\$ 355,962	\$ 356,174

FD1006 Court Facility Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 8,444,219	\$ 6,923,859
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 669,065	\$ 679,005	\$ 1,157,423	\$ 550,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 52,224	\$ 8,149	\$ 7,000	\$ 10,000
TOTAL ESTIMATED REVENUES	\$ 721,289	\$ 687,154	\$ 1,164,423	\$ 560,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ 0	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 0	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 721,289	\$ 687,154	\$ 1,164,423	\$ 560,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (58,221)	\$ (27,998)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 721,289	\$ 687,154	\$ 9,550,421	\$ 7,455,861
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 74,131	\$ -	\$ 193,400	\$ 193,400
Capital Outlay	\$ 25,385	\$ 449,168	\$ 4,335,144	\$ 5,516,600
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 99,516	\$ 449,168	\$ 4,528,544	\$ 5,710,000
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 99,516	\$ 449,168	\$ 4,528,544	\$ 5,710,000
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 452,854	\$ 571,000
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 905,708	\$ 1,142,000
Reserve - Unassigned	\$ -	\$ -	\$ 3,663,315	\$ 32,861
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 5,021,877	\$ 1,745,861
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 99,516	\$ 449,168	\$ 9,550,421	\$ 7,455,861

FD1007 Law Enforcement Trust Fund

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 81,017	\$ 1,144
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ 27,003	\$ 30,000	\$ 30,000
Miscellaneous Revenues	\$ 477	\$ 138	\$ 510	\$ 1,010
TOTAL ESTIMATED REVENUES	\$ 477	\$ 27,141	\$ 30,510	\$ 31,010
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 21,514	\$ 58,544	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 21,514	\$ 58,544	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 21,991	\$ 85,685	\$ 30,510	\$ 31,010
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (1,526)	\$ (1,549)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 21,991	\$ 85,685	\$ 110,001	\$ 30,605
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 7,000	\$ 21,518	\$ -	\$ -
Capital Outlay	\$ 113,000	\$ 59,500	\$ 27,003	\$ 30,605
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 120,000	\$ 81,018	\$ 27,003	\$ 30,605
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 120,000	\$ 81,018	\$ 27,003	\$ 30,605
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 2,700	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 5,400	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ 74,898	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 82,998	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 120,000	\$ 81,018	\$ 110,001	\$ 30,605

FD1008 Law Library Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 46,611	\$ 57,875	\$ 55,000	\$ 50,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 31	\$ 11	\$ 7	\$ 10
TOTAL ESTIMATED REVENUES	\$ 46,642	\$ 57,886	\$ 55,007	\$ 50,010
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 46,642	\$ 57,886	\$ 55,007	\$ 50,010
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,750)	\$ (2,500)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 46,642	\$ 57,886	\$ 52,257	\$ 47,510
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 6,060	\$ 3,019	\$ 3,050	\$ 3,080
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 6,060	\$ 3,019	\$ 3,050	\$ 3,080
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ 40,582	\$ 54,866	\$ 49,207	\$ 44,430
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 46,642	\$ 57,886	\$ 52,257	\$ 47,510
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 46,642	\$ 57,886	\$ 52,257	\$ 47,510

FD1009 Tourism Operations - 1st, 2nd and 3rd Cent

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 5,618,295	\$ 1,800,000
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 1,082,559	\$ 1,431,026	\$ 1,505,189	\$ 903,114
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 29,402	\$ 9,088	\$ 13,911	\$ 15,000
TOTAL ESTIMATED REVENUES	\$ 1,111,962	\$ 1,440,113	\$ 1,519,100	\$ 918,114
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 10,635	\$ 12,896	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 10,635	\$ 12,896	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 1,122,597	\$ 1,453,009	\$ 1,519,100	\$ 918,114
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (110,319)	\$ (45,905)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 1,122,597	\$ 1,453,009	\$ 7,027,076	\$ 2,672,209
<u>EXPENDITURES</u>				
Personnel Services	\$ 158,504	\$ 133,106	\$ 126,272	\$ 336,347
Operating Expenditures	\$ 488,874	\$ 546,385	\$ 1,140,033	\$ 651,620
Capital Outlay	\$ 56,728	\$ 98,574	\$ 656,295	\$ 1,077,037
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ 30,000	\$ 41,000	\$ 425,000	\$ 50,000
TOTALS	\$ 734,106	\$ 819,065	\$ 2,347,600	\$ 2,115,004
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 734,106	\$ 819,065	\$ 2,347,600	\$ 2,115,004
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 234,760	\$ 97,794
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 469,520	\$ 195,588
Reserve - Unassigned	\$ -	\$ -	\$ 3,975,196	\$ 263,823
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 4,679,476	\$ 557,205
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 734,106	\$ 819,065	\$ 7,027,076	\$ 2,672,209

FD1010 Health Insurance Trust Fund

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 19,593,965	\$ 13,172,339
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 28	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 18,931,574	\$ 19,434,280	\$ 18,220,000	\$ 18,040,000
TOTAL ESTIMATED REVENUES	\$ 18,931,601	\$ 19,434,280	\$ 18,220,000	\$ 18,040,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 18,931,601	\$ 19,434,280	\$ 18,220,000	\$ 18,040,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (911,000)	\$ (901,999)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 18,931,601	\$ 19,434,280	\$ 36,902,965	\$ 30,310,340
<u>EXPENDITURES</u>				
Personnel Services	\$ 58,052	\$ 60,196	\$ 62,077	\$ 66,972
Operating Expenditures	\$ 17,381,255	\$ 19,237,801	\$ 20,096,414	\$ 21,749,055
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 17,439,307	\$ 19,297,997	\$ 20,158,491	\$ 21,816,027
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 17,439,307	\$ 19,297,997	\$ 20,158,491	\$ 21,816,027
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 2,015,849	\$ 2,181,602
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ 14,728,625	\$ 6,312,711
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 16,744,474	\$ 8,494,313
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 17,439,307	\$ 19,297,997	\$ 36,902,965	\$ 30,310,340

FD1011 2nd Dollar Sheriff Education Fund

DESCRIPTION	FY2020	FY2021	Adopted	Final
	Actuals	Actuals	FY2022 Budget	FY2023 Budget
Cash Carry Forward	\$ -	\$ -	\$ 11,239	\$ 93,244
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 35,893	\$ 34,644	\$ 35,000	\$ 26,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 199	\$ 33	\$ 35	\$ 35
TOTAL ESTIMATED REVENUES	\$ 36,093	\$ 34,678	\$ 35,035	\$ 26,035
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 14,489	\$ 89,911	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 14,489	\$ 89,911	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 50,582	\$ 124,588	\$ 35,035	\$ 26,035
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (1,752)	\$ (1,301)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 50,582	\$ 124,588	\$ 44,522	\$ 117,978
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 55,000	\$ 129,988	\$ 30,000	\$ 99,086
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 55,000	\$ 129,988	\$ 30,000	\$ 99,086
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 55,000	\$ 129,988	\$ 30,000	\$ 99,086
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 3,000	\$ 9,908
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 6,000	\$ 8,984
Reserve - Unassigned	\$ -	\$ -	\$ 5,522	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 14,522	\$ 18,892
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 55,000	\$ 129,988	\$ 44,522	\$ 117,978

FD1012 Free Library Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 408,744	\$ 462,638
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 82,311	\$ 69,942	\$ -	\$ -
Charges For Services	\$ 13,496	\$ 14,842	\$ 15,683	\$ 15,500
Judgements, Fines And Forfeits - Not Court Related	\$ 41,726	\$ 48,928	\$ 66,733	\$ 54,000
Miscellaneous Revenues	\$ 5,880	\$ 6,318	\$ 3,024	\$ 3,075
TOTAL ESTIMATED REVENUES	\$ 143,413	\$ 140,030	\$ 85,440	\$ 72,575
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 143,413	\$ 140,030	\$ 85,440	\$ 72,575
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (4,272)	\$ (3,628)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 143,413	\$ 140,030	\$ 489,912	\$ 531,585
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 8,475	\$ 10,482	\$ 14,100	\$ 23,500
Capital Outlay	\$ 11,164	\$ 41,267	\$ 75,000	\$ 65,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 19,640	\$ 51,749	\$ 89,100	\$ 88,500
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 19,640	\$ 51,749	\$ 89,100	\$ 88,500
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 8,660	\$ 8,850
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 17,320	\$ 17,700
Reserve - Unassigned	\$ -	\$ -	\$ 374,832	\$ 416,535
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 400,812	\$ 443,085
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 19,640	\$ 51,749	\$ 489,912	\$ 531,585

FD1013 Investigative Drug Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 3,085	\$ 5,407
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ 1,183	\$ 2,626	\$ 2,000	\$ 2,500
Miscellaneous Revenues	\$ 429	\$ 29	\$ 10	\$ 10
TOTAL ESTIMATED REVENUES	\$ 1,612	\$ 2,656	\$ 2,010	\$ 2,510
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 4,506	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 4,506	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 6,118	\$ 2,656	\$ 2,010	\$ 2,510
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (100)	\$ (125)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 6,118	\$ 2,656	\$ 4,995	\$ 7,792
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 50,128	\$ 10,633	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 50,128	\$ 10,633	\$ -	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 50,128	\$ 10,633	\$ -	\$ -
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ 4,995	\$ 7,792
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 4,995	\$ 7,792
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 50,128	\$ 10,633	\$ 4,995	\$ 7,792

FD1014 Legal Aid Fees Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 8,041	\$ 5,000
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 46,611	\$ 57,875	\$ 55,000	\$ 50,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 177	\$ 62	\$ 20	\$ 15
TOTAL ESTIMATED REVENUES	\$ 46,788	\$ 57,937	\$ 55,020	\$ 50,015
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 103,676	\$ 104,183	\$ 151,489	\$ 151,489
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 103,676	\$ 104,183	\$ 151,489	\$ 151,489
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 150,464	\$ 162,120	\$ 206,509	\$ 201,504
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,751)	\$ (2,500)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 150,464	\$ 162,120	\$ 211,799	\$ 204,004
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 151,489	\$ 153,762	\$ 156,069	\$ 158,410
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 151,489	\$ 153,762	\$ 156,069	\$ 158,410
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 151,489	\$ 153,762	\$ 156,069	\$ 158,410
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 15,376	\$ 15,606
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 30,752	\$ 29,988
Reserve - Unassigned	\$ -	\$ -	\$ 9,602	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 55,730	\$ 45,594
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 151,489	\$ 153,762	\$ 211,799	\$ 204,004

FD1015 SHIP Program Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 935,429	\$ 989,831
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 449,014	\$ 596,171	\$ 2,300,000	\$ 1,400,000
Charges For Services	\$ -	\$ 203,051	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ 19,500	\$ 200,000	\$ 200,000
Miscellaneous Revenues	\$ 78,408	\$ 13,929	\$ 11,000	\$ 7,000
TOTAL ESTIMATED REVENUES	\$ 527,422	\$ 832,650	\$ 2,511,000	\$ 1,607,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 527,422	\$ 832,650	\$ 2,511,000	\$ 1,607,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (125,550)	\$ (80,348)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 527,422	\$ 832,650	\$ 3,320,879	\$ 2,516,483
<u>EXPENDITURES</u>				
Personnel Services	\$ 64,726	\$ 48,925	\$ 68,575	\$ 76,249
Operating Expenditures	\$ 744,043	\$ 717,301	\$ 2,102,500	\$ 1,568,429
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 808,769	\$ 766,226	\$ 2,171,075	\$ 1,644,678
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 808,769	\$ 766,226	\$ 2,171,075	\$ 1,644,678
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 217,107	\$ 164,467
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 434,214	\$ 328,935
Reserve - Unassigned	\$ -	\$ -	\$ 498,483	\$ 378,403
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 1,149,804	\$ 871,805
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 808,769	\$ 766,226	\$ 3,320,879	\$ 2,516,483

FD1016 Florida Art License Plate Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 927	\$ 3,614
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 2,435	\$ 2,689	\$ 2,200	\$ 3,100
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 2	\$ -	\$ -	\$ 10
TOTAL ESTIMATED REVENUES	\$ 2,437	\$ 2,689	\$ 2,200	\$ 3,110
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 2,437	\$ 2,689	\$ 2,200	\$ 3,110
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (110)	\$ (155)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 2,437	\$ 2,689	\$ 3,017	\$ 6,569
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 3,097	\$ 1,000	\$ 2,000	\$ 2,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,097	\$ 1,000	\$ 2,000	\$ 2,000
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 3,097	\$ 1,000	\$ 2,000	\$ 2,000
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 200	\$ 200
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 400	\$ 400
Reserve - Unassigned	\$ -	\$ -	\$ 417	\$ 3,969
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 1,017	\$ 4,569
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 3,097	\$ 1,000	\$ 3,017	\$ 6,569

FD1017 2020 Bond Revenue Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 14,479,223	\$ 27,437,492	\$ 27,345,675	\$ 22,998,377
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 129,711,032	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 786	\$ 5,222	\$ -	\$ 1,000
TOTAL ESTIMATED REVENUES	\$ 144,191,041	\$ 27,442,714	\$ 27,345,675	\$ 22,999,377
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 144,191,041	\$ 27,442,714	\$ 27,345,675	\$ 22,999,377
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (1,264,127)	\$ (1,149,967)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 144,191,041	\$ 27,442,714	\$ 26,081,548	\$ 21,849,410
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 702,651	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 702,651	\$ -	\$ -	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ 143,488,390	\$ 27,442,714	\$ 26,081,548	\$ 21,849,410
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 144,191,041	\$ 27,442,714	\$ 26,081,548	\$ 21,849,410
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 144,191,041	\$ 27,442,714	\$ 26,081,548	\$ 21,849,410

FD1018 Probationary Control Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 94,320	\$ 117,851
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 176,629	\$ 201,378	\$ 200,000	\$ 195,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 82	\$ 17	\$ 15	\$ 25
TOTAL ESTIMATED REVENUES	\$ 176,711	\$ 201,395	\$ 200,015	\$ 195,025
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ 11,285	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 11,285	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 176,711	\$ 212,681	\$ 200,015	\$ 195,025
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (10,001)	\$ (9,751)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 176,711	\$ 212,681	\$ 284,334	\$ 303,125
<u>EXPENDITURES</u>				
Personnel Services	\$ 176,000	\$ 170,297	\$ 139,036	\$ 201,901
Operating Expenditures	\$ 11,500	\$ 8,850	\$ 23,060	\$ 28,944
Capital Outlay	\$ -	\$ 1,000	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 187,500	\$ 180,147	\$ 162,096	\$ 230,845
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 187,500	\$ 180,147	\$ 162,096	\$ 230,845
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 16,209	\$ 22,729
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 32,418	\$ 45,458
Reserve - Unassigned	\$ -	\$ -	\$ 73,611	\$ 4,093
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 122,238	\$ 72,280
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 187,500	\$ 180,147	\$ 284,334	\$ 303,125

FD1019 Teen Court Fund

<u>DESCRIPTION</u>	<u>FY2020 Actuals</u>	<u>FY2021 Actuals</u>	<u>Adopted FY2022 Budget</u>	<u>Final FY2023 Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 171,453	\$ 69,012
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 62,756	\$ 63,250	\$ 60,000	\$ 50,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 277	\$ 61	\$ 57	\$ 40
TOTAL ESTIMATED REVENUES	\$ 63,033	\$ 63,312	\$ 60,057	\$ 50,040
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 177,488	\$ 78,687	\$ 48,974	\$ 196,251
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 73,029	\$ 49,295	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 250,517	\$ 127,982	\$ 48,974	\$ 196,251
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 313,550	\$ 191,293	\$ 109,031	\$ 246,291
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (3,003)	\$ (2,501)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 313,550	\$ 191,293	\$ 277,481	\$ 312,802
<u>EXPENDITURES</u>				
Personnel Services	\$ 186,000	\$ 169,777	\$ 172,000	\$ 196,251
Operating Expenditures	\$ 37,000	\$ 21,600	\$ 30,000	\$ 56,069
Capital Outlay	\$ 3,000	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 226,000	\$ 191,377	\$ 202,000	\$ 252,320
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ 60,482
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 226,000	\$ 191,377	\$ 202,000	\$ 312,802
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 20,200	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 40,400	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ 14,881	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 75,481	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 226,000	\$ 191,377	\$ 277,481	\$ 312,802

FD1020 Challenger Roadway MSTU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 261	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ 728	\$ 741	\$ 741	\$ 16,752
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 728	\$ 741	\$ 741	\$ 16,752
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 7	\$ 7	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 7	\$ 7	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 735	\$ 748	\$ 741	\$ 16,752
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (37)	\$ (838)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 735	\$ 748	\$ 965	\$ 15,914
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 15	\$ 15	\$ 215	\$ 535
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 15	\$ 15	\$ 215	\$ 535
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ 750	\$ 15,379
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 15	\$ 15	\$ 965	\$ 15,914
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 15	\$ 15	\$ 965	\$ 15,914

FD1021 Student Drivers Education Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 47,845	\$ 42,354
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 62,970	\$ 63,542	\$ 65,000	\$ 51,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 190	\$ 45	\$ 35	\$ 20
TOTAL ESTIMATED REVENUES	\$ 63,160	\$ 63,588	\$ 65,035	\$ 51,020
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 63,160	\$ 63,588	\$ 65,035	\$ 51,020
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (3,252)	\$ (2,550)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 63,160	\$ 63,588	\$ 109,628	\$ 90,824
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 65,766	\$ 68,500	\$ 109,628	\$ 90,824
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 65,766	\$ 68,500	\$ 109,628	\$ 90,824
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 65,766	\$ 68,500	\$ 109,628	\$ 90,824
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 65,766	\$ 68,500	\$ 109,628	\$ 90,824

FD1022 Unincorporated Municipal Services MSTU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 2,237,518	\$ 2,300,852
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ 1,095,705	\$ 1,175,618	\$ 1,431,014	\$ 1,773,984
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 24,644	\$ 27,373	\$ 2,275,000	\$ 744,000
Intergovernmental Revenues	\$ 87,081	\$ 30,598	\$ 25,000	\$ 35,000
Charges For Services	\$ 504,354	\$ 938,268	\$ 575,000	\$ 960,000
Judgements, Fines And Forfeits - Not Court Related	\$ 59,401	\$ 59,505	\$ 45,000	\$ 77,500
Miscellaneous Revenues	\$ 63,931	\$ 83,022	\$ 43,000	\$ 88,850
TOTAL ESTIMATED REVENUES	\$ 1,835,115	\$ 2,314,383	\$ 4,394,014	\$ 3,679,334
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 87,625	\$ -	\$ -	\$ 400,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 87,625	\$ -	\$ -	\$ 400,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 1,922,740	\$ 2,314,383	\$ 4,394,014	\$ 4,079,334
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (219,701)	\$ (183,965)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 1,922,740	\$ 2,314,383	\$ 6,411,831	\$ 6,196,221
<u>EXPENDITURES</u>				
Personnel Services	\$ 1,415,940	\$ 2,045,881	\$ 2,520,128	\$ 3,117,367
Operating Expenditures	\$ 226,840	\$ 374,846	\$ 2,975,850	\$ 1,764,558
Capital Outlay	\$ 12,955	\$ 9,481	\$ 79,000	\$ 65,600
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,655,735	\$ 2,430,207	\$ 5,574,978	\$ 4,947,525
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 1,655,735	\$ 2,430,207	\$ 5,574,978	\$ 4,947,525
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 549,397	\$ 494,752
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 287,456	\$ 753,944
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 836,853	\$ 1,248,696
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 1,655,735	\$ 2,430,207	\$ 6,411,831	\$ 6,196,221

FD1023 911 - Wireless Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 2,527,230	\$ 1,685,121
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 1,030,262	\$ 1,070,447	\$ 965,000	\$ 1,195,000
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 10,800	\$ 1,756	\$ 11,750	\$ 5,000
TOTAL ESTIMATED REVENUES	\$ 1,041,062	\$ 1,072,203	\$ 976,750	\$ 1,200,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 9,426	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 9,426	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 1,050,488	\$ 1,072,203	\$ 976,750	\$ 1,200,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (48,838)	\$ (59,999)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 1,050,488	\$ 1,072,203	\$ 3,455,142	\$ 2,825,122
<u>EXPENDITURES</u>				
Personnel Services	\$ 173,746	\$ 121,047	\$ 118,059	\$ 122,685
Operating Expenditures	\$ 545,282	\$ 499,246	\$ 673,750	\$ 965,573
Capital Outlay	\$ 136,378	\$ 5,619	\$ 56,000	\$ 235,500
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 855,406	\$ 625,913	\$ 847,809	\$ 1,323,758
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ 331,459	\$ 129,319	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 1,186,865	\$ 755,231	\$ 847,809	\$ 1,323,758
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 84,780	\$ 132,375
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 169,560	\$ 264,751
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 2,352,993	\$ 1,104,238
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 2,607,333	\$ 1,501,364
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 1,186,865	\$ 755,231	\$ 3,455,142	\$ 2,825,122

FD1024 State Court/Local Requirements Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 714,355	\$ 207,003
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 46,611	\$ 57,875	\$ 41,956	\$ 50,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 3,020	\$ 238	\$ 275	\$ 30
TOTAL ESTIMATED REVENUES	\$ 49,631	\$ 58,113	\$ 42,231	\$ 50,030
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 87,229	\$ 112,753	\$ 101,465	\$ 151,477
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 87,229	\$ 112,753	\$ 101,465	\$ 151,477
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 136,860	\$ 170,866	\$ 143,696	\$ 201,507
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,112)	\$ (2,501)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 136,860	\$ 170,866	\$ 855,939	\$ 406,009
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 280,686	\$ 258,845	\$ 385,808	\$ 355,293
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 280,686	\$ 258,845	\$ 385,808	\$ 355,293
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 280,686	\$ 258,845	\$ 385,808	\$ 355,293
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 38,580	\$ 35,529
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 77,160	\$ 15,187
Reserve - Unassigned	\$ -	\$ -	\$ 354,391	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 470,131	\$ 50,716
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 280,686	\$ 258,845	\$ 855,939	\$ 406,009

FD1025 \$2 Recording Fee Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 338,995	\$ 985,485
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 456,472	\$ 599,742	\$ 600,000	\$ 550,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 754	\$ 318	\$ 250	\$ 2,000
TOTAL ESTIMATED REVENUES	\$ 457,226	\$ 600,060	\$ 600,250	\$ 552,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ 42,083	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 42,083	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 457,226	\$ 642,144	\$ 600,250	\$ 552,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (30,013)	\$ (27,599)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 457,226	\$ 642,144	\$ 909,232	\$ 1,509,886
<u>EXPENDITURES</u>				
Personnel Services	\$ 98,200	\$ 106,800	\$ 103,200	\$ 121,472
Operating Expenditures	\$ 183,586	\$ 141,766	\$ 125,310	\$ 179,167
Capital Outlay	\$ 92,000	\$ 77,862	\$ 106,582	\$ 31,100
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 373,786	\$ 326,428	\$ 335,092	\$ 331,739
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 373,786	\$ 326,428	\$ 335,092	\$ 331,739
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 25,591	\$ 30,298
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 51,182	\$ 60,596
Reserve - Unassigned	\$ -	\$ -	\$ 497,367	\$ 1,087,253
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 574,140	\$ 1,178,147
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 373,786	\$ 326,428	\$ 909,232	\$ 1,509,886

FD1026 Crime Prevention Program Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 33,791	\$ 82,905
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ 71,661	\$ 92,892	\$ 96,000	\$ 80,000
Miscellaneous Revenues	\$ 1,910	\$ 102	\$ 105	\$ 30
TOTAL ESTIMATED REVENUES	\$ 73,572	\$ 92,994	\$ 96,105	\$ 80,030
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 5,148	\$ 63,217	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 5,148	\$ 63,217	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 78,720	\$ 156,211	\$ 96,105	\$ 80,030
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (4,805)	\$ (4,001)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 78,720	\$ 156,211	\$ 125,091	\$ 158,934
<u>EXPENDITURES</u>				
Personnel Services	\$ 95,000	\$ 95,000	\$ 33,696	\$ 45,419
Operating Expenditures	\$ 60,000	\$ 89,851	\$ 45,000	\$ 64,754
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 155,000	\$ 184,851	\$ 78,696	\$ 110,173
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 155,000	\$ 184,851	\$ 78,696	\$ 110,173
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 7,869	\$ 10,223
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 15,738	\$ 20,446
Reserve - Unassigned	\$ -	\$ -	\$ 22,788	\$ 18,092
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 46,395	\$ 48,761
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 155,000	\$ 184,851	\$ 125,091	\$ 158,934

FD1027 Juvenile Program Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 46,611	\$ 57,875	\$ 55,000	\$ 49,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 36	\$ 12	\$ 8	\$ 14
TOTAL ESTIMATED REVENUES	\$ 46,647	\$ 57,887	\$ 55,008	\$ 49,014
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 46,647	\$ 57,887	\$ 55,008	\$ 49,014
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,750)	\$ (2,449)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 46,647	\$ 57,887	\$ 52,258	\$ 46,565
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ 46,647	\$ 57,887	\$ 52,258	\$ 46,565
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 46,647	\$ 57,887	\$ 52,258	\$ 46,565
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 46,647	\$ 57,887	\$ 52,258	\$ 46,565

FD1028 Building Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 11,785,668	\$ 11,171,484
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 2,438,089	\$ 4,182,307	\$ 6,222,248	\$ 5,050,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 18,660	\$ 20,625	\$ 21,150	\$ 21,150
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 162,610	\$ 125,589	\$ 531,550	\$ 227,100
TOTAL ESTIMATED REVENUES	\$ 2,619,359	\$ 4,328,520	\$ 6,774,948	\$ 5,298,250
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 2,619,359	\$ 4,328,520	\$ 6,774,948	\$ 5,298,250
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (318,748)	\$ (264,912)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 2,619,359	\$ 4,328,520	\$ 18,241,868	\$ 16,204,822
<u>EXPENDITURES</u>				
Personnel Services	\$ 1,307,602	\$ 1,696,340	\$ 2,622,667	\$ 2,410,886
Operating Expenditures	\$ 538,533	\$ 701,371	\$ 3,442,440	\$ 3,932,188
Capital Outlay	\$ 69,037	\$ 21,862	\$ 115,000	\$ 3,130,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,915,172	\$ 2,419,573	\$ 6,180,107	\$ 9,473,074
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 1,915,172	\$ 2,419,573	\$ 6,180,107	\$ 9,473,074
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 618,010	\$ 947,307
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 1,236,020	\$ 1,894,914
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 10,207,731	\$ 3,889,527
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 12,061,761	\$ 6,731,748
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 1,915,172	\$ 2,419,573	\$ 18,241,868	\$ 16,204,822

FD1029 Law Enforcement MSTU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 4,366,806	\$ 4,575,128
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ 27,587,071	\$ 28,938,461	\$ 28,364,195	\$ 31,965,732
Taxes	\$ 5,374	\$ 4,768	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 214,660	\$ 233,634	\$ 234,942	\$ -
Charges For Services	\$ 1,516	\$ 4,704	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 259,823	\$ 183,743	\$ 15,716	\$ 80,000
TOTAL ESTIMATED REVENUES	\$ 28,068,444	\$ 29,365,309	\$ 28,614,853	\$ 32,045,732
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 3,355,063	\$ 1,234,855	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 2,042,690	\$ 1,387,308	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 5,397,753	\$ 2,622,163	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 33,466,197	\$ 31,987,472	\$ 28,614,853	\$ 32,045,732
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (1,418,996)	\$ (1,602,286)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 33,466,197	\$ 31,987,472	\$ 31,562,663	\$ 35,018,574
<u>EXPENDITURES</u>				
Personnel Services	\$ 18,385,732	\$ 23,052,867	\$ 23,536,744	\$ 25,303,805
Operating Expenditures	\$ 3,101,957	\$ 4,165,901	\$ 4,212,786	\$ 4,731,805
Capital Outlay	\$ 240,704	\$ 826,826	\$ 1,063,238	\$ 734,978
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 21,728,393	\$ 28,045,594	\$ 28,812,768	\$ 30,770,588
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 21,728,393	\$ 28,045,594	\$ 28,812,768	\$ 30,770,588
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 2,749,895	\$ 3,077,058
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ 1,170,928
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 2,749,895	\$ 4,247,986
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 21,728,393	\$ 28,045,594	\$ 31,562,663	\$ 35,018,574

FD1030 Fire Control MSTU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 4,370,620	\$ 7,461,977
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ 6,243,392	\$ 7,038,780
Taxes	\$ -	\$ -	\$ 5,000	\$ 5,500
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ 157,500	\$ 287,333
Charges For Services	\$ -	\$ -	\$ 2,500	\$ 2,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ 76,483	\$ 91,350
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 6,484,875	\$ 7,424,963
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 6,484,875	\$ 7,424,963
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (316,744)	\$ (371,244)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 10,538,751	\$ 14,515,696
<u>EXPENDITURES</u>				
Personnel Services	\$ 4,663,537	\$ 5,262,618	\$ 5,819,708	\$ 7,876,734
Operating Expenditures	\$ 509,395	\$ 748,287	\$ 825,137	\$ 2,809,685
Capital Outlay	\$ 38,281	\$ 353,098	\$ 461,875	\$ 455,787
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 5,211,213	\$ 6,364,003	\$ 7,106,720	\$ 11,142,206
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 5,211,213	\$ 6,364,003	\$ 7,106,720	\$ 11,142,206
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 701,370	\$ 1,114,220
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 1,402,740	\$ 2,228,441
Reserve - Unassigned	\$ -	\$ -	\$ 1,327,921	\$ 30,829
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 3,432,031	\$ 3,373,490
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 5,211,213	\$ 6,364,003	\$ 10,538,751	\$ 14,515,696

FD1031 Fire Inspection Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 197,806	\$ 106,871
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 70,826	\$ 101,393	\$ 95,000	\$ 113,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 73	\$ 75	\$ 60	\$ 40
TOTAL ESTIMATED REVENUES	\$ 70,899	\$ 101,468	\$ 95,060	\$ 113,040
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 39,306	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 39,306	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 110,205	\$ 101,468	\$ 95,060	\$ 113,040
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (4,753)	\$ (5,651)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 110,205	\$ 101,468	\$ 288,113	\$ 214,260
<u>EXPENDITURES</u>				
Personnel Services	\$ 48,172	\$ 50,075	\$ 70,466	\$ 52,271
Operating Expenditures	\$ 3,881	\$ 4,976	\$ 30,525	\$ 29,038
Capital Outlay	\$ -	\$ 32,571	\$ -	\$ 40,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 52,053	\$ 87,622	\$ 100,991	\$ 121,309
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 52,053	\$ 87,622	\$ 100,991	\$ 121,309
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 10,099	\$ 12,130
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 20,198	\$ 24,261
Reserve - Unassigned	\$ -	\$ -	\$ 156,825	\$ 56,560
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 187,122	\$ 92,951
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 52,053	\$ 87,622	\$ 288,113	\$ 214,260

FD1032 CARES Act Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 19,975,167	\$ 18,282,616	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 653	\$ 6,033	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 19,975,820	\$ 18,288,649	\$ -	\$ -
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 500,000	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 500,000	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 20,475,820	\$ 18,288,649	\$ -	\$ -
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 20,475,820	\$ 18,288,649	\$ -	\$ -
<u>EXPENDITURES</u>				
Personnel Services	\$ 38,099	\$ 71,948	\$ -	\$ -
Operating Expenditures	\$ 413,686	\$ 3,574,650	\$ -	\$ -
Capital Outlay	\$ 1,174,722	\$ 4,215,361	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ 3,450,457	\$ 5,696,525	\$ -	\$ -
TOTALS	\$ 5,076,964	\$ 13,558,485	\$ -	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ 15,263,336	\$ 4,865,684	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 20,340,300	\$ 18,424,169	\$ -	\$ -
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 20,340,300	\$ 18,424,169	\$ -	\$ -

FD1033 Local Housing Assistance - Coronavirus Relief Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 11
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 572,502	\$ 396,046	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 8	\$ 118	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 572,510	\$ 396,164	\$ -	\$ -
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 572,510	\$ 396,164	\$ -	\$ -
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 572,510	\$ 396,164	\$ -	\$ 11
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 137,044	\$ 831,619	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 137,044	\$ 831,619	\$ -	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ 11
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 137,044	\$ 831,619	\$ -	\$ 11
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 137,044	\$ 831,619	\$ -	\$ 11

FD1034 Federal Department of Justice (DOJ) - Contriband Forfeiture Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 50,237
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ 119,214	\$ 50,175	\$ -	\$ 240,102
Miscellaneous Revenues	\$ -	\$ 41	\$ -	\$ 25
TOTAL ESTIMATED REVENUES	\$ 119,214	\$ 50,216	\$ -	\$ 240,127
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ 119,105	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 119,105	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 119,214	\$ 169,320	\$ -	\$ 240,127
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (12,006)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 119,214	\$ 169,320	\$ -	\$ 278,358
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 119,219	\$ -	\$ 278,358
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 119,219	\$ -	\$ 278,358
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 119,219	\$ -	\$ 278,358
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 119,219	\$ -	\$ 278,358

FD1035 Emergency Rental Assistance CARES Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 6,875,909	\$ 3,492,730
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ 2,191,401	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ 2,081	\$ 14,679	\$ 2,300
TOTAL ESTIMATED REVENUES	\$ -	\$ 2,193,482	\$ 14,679	\$ 2,300
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 2,193,482	\$ 14,679	\$ 2,300
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (734)	\$ (114)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 2,193,482	\$ 6,889,854	\$ 3,494,916
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ 203,552	\$ 264,140	\$ 64,303
Operating Expenditures	\$ -	\$ 49,082	\$ 161,000	\$ -
Capital Outlay	\$ -	\$ 17,616	\$ 32,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ 1,923,233	\$ 6,432,714	\$ 3,430,613
TOTALS	\$ -	\$ 2,193,482	\$ 6,889,854	\$ 3,494,916
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 2,193,482	\$ 6,889,854	\$ 3,494,916
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 2,193,482	\$ 6,889,854	\$ 3,494,916

FD1036 Local Provider Participation Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 7,404,818	\$ 6,028,699
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 7,404,818	\$ 6,028,699
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 7,404,818	\$ 6,028,699
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (370,241)	\$ (301,434)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 7,034,577	\$ 5,727,265
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 7,034,577	\$ 5,727,265
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 7,034,577	\$ 5,727,265
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 7,034,577	\$ 5,727,265
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 7,034,577	\$ 5,727,265

FD1037 Eagle Rock at Eagle Landing MSBU

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 11,956
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 12,638	\$ 16,486
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ 6	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 12,644	\$ 16,486
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 12,644	\$ 16,486
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (632)	\$ (823)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 12,012	\$ 27,619
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 4,369	\$ 4,332
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 4,369	\$ 4,332
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 4,369	\$ 4,332
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 7,643	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 3,505
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 19,782
TOTAL	\$ -	\$ -	\$ 7,643	\$ 23,287
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 12,012	\$ 27,619

FD1038 Reserve at Eagle Harbor MSBU

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 7,763
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 8,238	\$ 9,288
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 8,238	\$ 9,288
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 8,238	\$ 9,288
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (412)	\$ (464)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 7,826	\$ 16,587
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 3,694	\$ 3,766
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 3,694	\$ 3,766
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 3,694	\$ 3,766
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 4,132	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 3,300
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 9,521
TOTAL	\$ -	\$ -	\$ 4,132	\$ 12,821
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 7,826	\$ 16,587

FD1039 Village Park 1A and 1B MSBU

<u>DESCRIPTION</u>	<u>FY2020 Actuals</u>	<u>FY2021 Actuals</u>	<u>Adopted FY2022 Budget</u>	<u>Final FY2023 Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 18,820
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 19,699	\$ 29,211
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 19,699	\$ 29,211
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 19,699	\$ 29,211
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (985)	\$ (1,460)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 18,714	\$ 46,571
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 5,106	\$ 6,895
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 5,106	\$ 6,895
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 5,106	\$ 6,895
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 13,608	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 5,431
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 34,245
TOTAL	\$ -	\$ -	\$ 13,608	\$ 39,676
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 18,714	\$ 46,571

FD1040 Royal Point 2B MSBU

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 9,561
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 10,110	\$ 14,555
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 10,110	\$ 14,555
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 10,110	\$ 14,555
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (505)	\$ (727)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 9,605	\$ 23,389
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,496	\$ 3,204
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 2,496	\$ 3,204
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 2,496	\$ 3,204
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 7,109	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 2,473
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 17,712
TOTAL	\$ -	\$ -	\$ 7,109	\$ 20,185
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 9,605	\$ 23,389

FD1041 Eagle Landing at Oakleaf 5B MSBU

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 11,656
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 12,272	\$ 18,321
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 12,272	\$ 18,321
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 12,272	\$ 18,321
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (614)	\$ (916)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 11,658	\$ 29,061
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 3,691	\$ 5,499
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 3,691	\$ 5,499
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 3,691	\$ 5,499
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 7,967	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 4,580
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 18,982
TOTAL	\$ -	\$ -	\$ 7,967	\$ 23,562
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 11,658	\$ 29,061

FD1042 Willow Springs Phase 1 MSBU

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 26,005
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 27,538	\$ 35,873
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ 4	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 27,542	\$ 35,873
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 27,542	\$ 35,873
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (1,377)	\$ (1,793)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 26,165	\$ 60,085
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 11,590	\$ 12,907
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 11,590	\$ 12,907
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 11,590	\$ 12,907
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 14,575	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 11,110
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 36,068
TOTAL	\$ -	\$ -	\$ 14,575	\$ 47,178
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 26,165	\$ 60,085

FD1043 Greyhawk Unit 2 MSBU

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 18,674
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 19,833	\$ 24,992
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ 4	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 19,837	\$ 24,992
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 19,837	\$ 24,992
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (992)	\$ (1,249)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 18,845	\$ 42,417
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 7,615	\$ 7,165
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 7,615	\$ 7,165
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 7,615	\$ 7,165
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 11,230	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 5,913
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 29,339
TOTAL	\$ -	\$ -	\$ 11,230	\$ 35,252
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 18,845	\$ 42,417

FD1044 Greyhawk Unit 3A MSBU

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 4,101
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 4,228	\$ 5,789
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ 5	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 4,233	\$ 5,789
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 4,233	\$ 5,789
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (212)	\$ (289)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 4,021	\$ 9,601
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 1,215	\$ 1,318
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 1,215	\$ 1,318
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 1,215	\$ 1,318
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 2,806	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 1,026
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 7,257
TOTAL	\$ -	\$ -	\$ 2,806	\$ 8,283
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 4,021	\$ 9,601

FD1045 Greyhawk Unit 3B Bloomfield Court MSBU

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 3,256
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 3,461	\$ 4,426
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 3,461	\$ 4,426
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 3,461	\$ 4,426
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (173)	\$ (221)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 3,288	\$ 7,461
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 1,231	\$ 1,149
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 1,231	\$ 1,149
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 1,231	\$ 1,149
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 2,057	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 925
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 5,387
TOTAL	\$ -	\$ -	\$ 2,057	\$ 6,312
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 3,288	\$ 7,461

FD1046 Greyhawk Unit 3B Cloverdale Court MSBU

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 2,626
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 2,791	\$ 3,636
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ 5	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 2,796	\$ 3,636
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 2,796	\$ 3,636
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (140)	\$ (181)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 2,656	\$ 6,081
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 911	\$ 859
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 911	\$ 859
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 911	\$ 859
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 1,745	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 675
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 4,547
TOTAL	\$ -	\$ -	\$ 1,745	\$ 5,222
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 2,656	\$ 6,081

FD1047 Greyhawk Unit 3B Pongside Court MSBU

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 2,884
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 3,066	\$ 4,078
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ 3	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 3,069	\$ 4,078
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 3,069	\$ 4,078
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (153)	\$ (203)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 2,916	\$ 6,759
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 897	\$ 857
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 897	\$ 857
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 897	\$ 857
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 2,019	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 650
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 5,252
TOTAL	\$ -	\$ -	\$ 2,019	\$ 5,902
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 2,916	\$ 6,759

FD1048 Cameron Oaks Phase 3 Evers Cove MSBU

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 7,350
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 7,772	\$ 10,266
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 7,772	\$ 10,266
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 7,772	\$ 10,266
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (389)	\$ (512)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 7,383	\$ 17,104
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,567	\$ 2,595
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 2,567	\$ 2,595
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 2,567	\$ 2,595
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 4,816	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 2,079
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 12,430
TOTAL	\$ -	\$ -	\$ 4,816	\$ 14,509
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 7,383	\$ 17,104

FD1049 Cameron Oaks Phase 3 Belen Court MSBU

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 3,868
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 4,101	\$ 5,349
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 4,101	\$ 5,349
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 4,101	\$ 5,349
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (205)	\$ (266)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 3,896	\$ 8,951
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 1,445	\$ 1,452
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 1,445	\$ 1,452
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 1,445	\$ 1,452
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 2,451	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 1,183
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 6,316
TOTAL	\$ -	\$ -	\$ 2,451	\$ 7,499
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 3,896	\$ 8,951

FD1050 Silver Oaks Road MSBU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 3,299	\$ 6,628
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ 3,366	\$ 3,507	\$ 5,879
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 3,366	\$ 3,507	\$ 5,879
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ 30	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 30	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 3,396	\$ 3,507	\$ 5,879
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (175)	\$ (293)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 3,396	\$ 6,631	\$ 12,214
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 67	\$ 546	\$ 1,440
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 67	\$ 546	\$ 1,440
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 67	\$ 546	\$ 1,440
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 6,085	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 1,143
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 9,631
TOTAL	\$ -	\$ -	\$ 6,085	\$ 10,774
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 67	\$ 6,631	\$ 12,214

FD1051 Blue Jay MSBU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 20,668	\$ 16,569
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 56,346	\$ 55,952	\$ 57,250	\$ 57,250
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 88	\$ 18	\$ 10	\$ -
TOTAL ESTIMATED REVENUES	\$ 56,434	\$ 55,970	\$ 57,260	\$ 57,250
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 484	\$ 457	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 484	\$ 457	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 56,918	\$ 56,426	\$ 57,260	\$ 57,250
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,865)	\$ (2,862)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 56,918	\$ 56,426	\$ 75,063	\$ 70,957
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 60,965	\$ 55,240	\$ 65,230	\$ 56,802
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 60,965	\$ 55,240	\$ 65,230	\$ 56,802
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 60,965	\$ 55,240	\$ 65,230	\$ 56,802
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 9,833	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 14,155
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 9,833	\$ 14,155
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 60,965	\$ 55,240	\$ 75,063	\$ 70,957

FD1052 Hidden Waters MSBU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 3,487	\$ 7,411
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 16,400	\$ 16,394	\$ 16,800	\$ 16,800
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 28	\$ 6	\$ 20	\$ -
TOTAL ESTIMATED REVENUES	\$ 16,428	\$ 16,401	\$ 16,820	\$ 16,800
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 153	\$ 141	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 153	\$ 141	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 16,581	\$ 16,542	\$ 16,820	\$ 16,800
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (841)	\$ (840)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 16,581	\$ 16,542	\$ 19,466	\$ 23,371
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 16,381	\$ 15,279	\$ 18,311	\$ 16,279
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 16,381	\$ 15,279	\$ 18,311	\$ 16,279
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 16,381	\$ 15,279	\$ 18,311	\$ 16,279
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 1,155	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 7,092
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 1,155	\$ 7,092
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 16,381	\$ 15,279	\$ 19,466	\$ 23,371

FD1053 NSP Grant Fund

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 104,720	\$ 142,978
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 13,382	\$ 15,208	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ 38,560
Miscellaneous Revenues	\$ 147	\$ 57	\$ 50	\$ 40
TOTAL ESTIMATED REVENUES	\$ 13,529	\$ 15,265	\$ 50	\$ 38,600
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 13,529	\$ 15,265	\$ 50	\$ 38,600
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2)	\$ (1,928)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 13,529	\$ 15,265	\$ 104,768	\$ 179,650
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 104,414	\$ 179,650
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 104,414	\$ 179,650
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 104,414	\$ 179,650
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 354	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 354	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 104,768	\$ 179,650

FD1054 American Rescue Plan Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 21,293,566	\$ 38,543,852
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ 2,551,142	\$ 21,293,565	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ 3,312	\$ -	\$ 30,000
TOTAL ESTIMATED REVENUES	\$ -	\$ 2,554,454	\$ 21,293,565	\$ 30,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 2,554,454	\$ 21,293,565	\$ 30,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (1,500)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 2,554,454	\$ 42,587,131	\$ 38,572,352
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ 35,707	\$ 251,140	\$ 395,985
Operating Expenditures	\$ -	\$ 2,518,747	\$ 2,000,000	\$ 9,780,000
Capital Outlay	\$ -	\$ -	\$ 11,902,440	\$ 28,396,367
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 2,554,454	\$ 14,153,580	\$ 38,572,352
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ 968,000	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 2,554,454	\$ 15,121,580	\$ 38,572,352
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ 27,465,551	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 27,465,551	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 2,554,454	\$ 42,587,131	\$ 38,572,352

FD1055 Oakland Hills MSBU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 9,176	\$ 18,426
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ 9,363	\$ 9,695	\$ 14,166
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 9,363	\$ 9,695	\$ 14,166
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ 84	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 84	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 9,447	\$ 9,695	\$ 14,166
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (485)	\$ (708)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 9,447	\$ 18,386	\$ 31,884
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 187	\$ 2,486	\$ 3,447
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 187	\$ 2,486	\$ 3,447
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 187	\$ 2,486	\$ 3,447
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 15,900	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 2,736
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 25,701
TOTAL	\$ -	\$ -	\$ 15,900	\$ 28,437
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 187	\$ 18,386	\$ 31,884

FD1056 Pine Ridge West MSBU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 11,447	\$ 22,945
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ 11,681	\$ 12,062	\$ 18,611
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 11,681	\$ 12,062	\$ 18,611
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ 105	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 105	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 11,786	\$ 12,062	\$ 18,611
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (603)	\$ (930)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 11,786	\$ 22,906	\$ 40,626
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 234	\$ 2,892	\$ 4,983
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 234	\$ 2,892	\$ 4,983
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 234	\$ 2,892	\$ 4,983
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 20,014	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 4,050
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 31,593
TOTAL	\$ -	\$ -	\$ 20,014	\$ 35,643
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 234	\$ 22,906	\$ 40,626

FD1057 Azalea Ridge UN3 MSBU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 9,330	\$ 19,185
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ 9,747	\$ 10,124	\$ 16,446
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 9,747	\$ 10,124	\$ 16,446
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ 87	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 87	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 9,834	\$ 10,124	\$ 16,446
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (506)	\$ (822)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 9,834	\$ 18,948	\$ 34,809
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 193	\$ 1,561	\$ 3,576
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 193	\$ 1,561	\$ 3,576
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 193	\$ 1,561	\$ 3,576
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 17,387	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 2,751
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 28,482
TOTAL	\$ -	\$ -	\$ 17,387	\$ 31,233
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 193	\$ 18,948	\$ 34,809

FD1058 Cameron Oaks Phase1 and Phase2 MSBU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 9,307	\$ 18,700
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ 9,497	\$ 9,887	\$ 16,860
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 9,497	\$ 9,887	\$ 16,860
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ 86	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 86	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 9,582	\$ 9,887	\$ 16,860
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (494)	\$ (842)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 9,582	\$ 18,700	\$ 34,718
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 190	\$ 3,346	\$ 7,427
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 190	\$ 3,346	\$ 7,427
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 190	\$ 3,346	\$ 7,427
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 15,354	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 6,581
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 20,710
TOTAL	\$ -	\$ -	\$ 15,354	\$ 27,291
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 190	\$ 18,700	\$ 34,718

FD1059 Kindlewood PH3 Road MSBU Fund

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 4,758	\$ 9,952
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ 4,855	\$ 5,474	\$ 6,829
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 4,855	\$ 5,474	\$ 6,829
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ 44	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 44	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 4,899	\$ 5,474	\$ 6,829
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (274)	\$ (341)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 4,899	\$ 9,958	\$ 16,440
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 97	\$ 2,316	\$ 1,858
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 97	\$ 2,316	\$ 1,858
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 97	\$ 2,316	\$ 1,858
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 7,642	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 1,514
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 13,068
TOTAL	\$ -	\$ -	\$ 7,642	\$ 14,582
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 97	\$ 9,958	\$ 16,440

FD1060 Somerset Road MSBU Fund

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 10,230	\$ 21,801
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ 11,138	\$ 11,432	\$ 18,803
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 11,138	\$ 11,432	\$ 18,803
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ 95	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 95	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 11,233	\$ 11,432	\$ 18,803
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (572)	\$ (940)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 11,233	\$ 21,090	\$ 39,664
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 211	\$ 2,264	\$ 5,135
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 211	\$ 2,264	\$ 5,135
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 211	\$ 2,264	\$ 5,135
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 18,826	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 4,192
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 30,337
TOTAL	\$ -	\$ -	\$ 18,826	\$ 34,529
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 211	\$ 21,090	\$ 39,664

FD1062 Black Creek Hills MSBU Fund

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 7,190	\$ 8,092
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 11,178	\$ 11,199	\$ 11,574	\$ 11,575
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 21	\$ 4	\$ 5	\$ -
TOTAL ESTIMATED REVENUES	\$ 11,199	\$ 11,203	\$ 11,579	\$ 11,575
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 107	\$ 95	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 107	\$ 95	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 11,306	\$ 11,298	\$ 11,579	\$ 11,575
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (579)	\$ (578)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 11,306	\$ 11,298	\$ 18,190	\$ 19,089
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 10,404	\$ 10,396	\$ 10,950	\$ 10,888
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 10,404	\$ 10,396	\$ 10,950	\$ 10,888
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 10,404	\$ 10,396	\$ 10,950	\$ 10,888
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 7,240	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 8,201
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 7,240	\$ 8,201
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 10,404	\$ 10,396	\$ 18,190	\$ 19,089

FD1065 Community Development Block Grant Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 788,549
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 788,549
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 788,549
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (39,427)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 749,122
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ 176,357
Operating Expenditures	\$ -	\$ -	\$ -	\$ 30,000
Capital Outlay	\$ -	\$ -	\$ -	\$ 49,294
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ 493,471
TOTALS	\$ -	\$ -	\$ -	\$ 749,122
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 749,122
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 749,122

FD1066 Opioid Settlement Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 1,337,365
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 1,337,365
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 1,337,365
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (66,868)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 1,270,497
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,270,497
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,270,497
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 1,270,497
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 1,270,497

FD1067 Grove Pointe - PH1 and PH2 MSBU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 41,525
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 41,525
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 41,525
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (2,076)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 39,449
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 2,078
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 2,078
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 2,078
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 8,668
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 28,703
TOTAL	\$ -	\$ -	\$ -	\$ 37,371
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 39,449

FD1068 Village Park Unit 1-C MSBU Fund

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 22,096
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 22,096
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 22,096
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (1,104)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 20,992
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,106
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,106
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 1,106
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 2,154
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 17,732
TOTAL	\$ -	\$ -	\$ -	\$ 19,886
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 20,992

FD1069 Willow Springs PH2 MSBU Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 38,790
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 38,790
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 38,790
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (1,939)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 36,851
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,941
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,941
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 1,941
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ 2,618
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ 32,292
TOTAL	\$ -	\$ -	\$ -	\$ 34,910
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 36,851

FD1071 Tourism Marketing - 4th and 6th Cents Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 1,800,000
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ 602,075
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 602,075
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 602,075
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (30,103)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 2,371,972
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 618,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 618,000
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 618,000
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ 61,800
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ 123,600
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 1,568,572
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 1,753,972
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 2,371,972

FD1072 Radio System Towers and Maintenance

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 538,586
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ 478,500
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 185
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 478,685
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 478,685
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (23,933)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 993,338
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ 93,813
Operating Expenditures	\$ -	\$ -	\$ -	\$ 216,479
Capital Outlay	\$ -	\$ -	\$ -	\$ 110,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 420,292
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 420,292
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ 32,647
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ 65,295
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 475,104
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 573,046
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 993,338

FD2000 2020 Bond Debt Service Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000

FD3000 \$12.50 Motor Vehicle Surcharge Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 494,323	\$ -
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ 186,535	\$ 167,078	\$ 170,000	\$ -
Miscellaneous Revenues	\$ 940	\$ 543	\$ 429	\$ -
TOTAL ESTIMATED REVENUES	\$ 187,474	\$ 167,621	\$ 170,429	\$ -
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 187,474	\$ 167,621	\$ 170,429	\$ -
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (8,521)	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 187,474	\$ 167,621	\$ 656,231	\$ -
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 59,772	\$ 104,841	\$ 333,500	\$ -
Capital Outlay	\$ -	\$ 5,875	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 59,772	\$ 110,716	\$ 333,500	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 59,772	\$ 110,716	\$ 333,500	\$ -
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 33,350	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 66,700	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ 222,681	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 322,731	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 59,772	\$ 110,716	\$ 656,231	\$ -

FD3001 Impact Fee District 3 Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 7,227,193	\$ 7,805,369
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 2,674,511	\$ 1,806,941	\$ 95,000	\$ 600,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 133,438	\$ 5,396	\$ 3,500	\$ 25,000
TOTAL ESTIMATED REVENUES	\$ 2,807,949	\$ 1,812,337	\$ 98,500	\$ 625,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 2,833,990	\$ -	\$ 341,200	\$ 50,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 2,833,990	\$ -	\$ 341,200	\$ 50,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 5,641,939	\$ 1,812,337	\$ 439,700	\$ 675,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (4,925)	\$ (31,249)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 5,641,939	\$ 1,812,337	\$ 7,661,968	\$ 8,449,120
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 1,735,525	\$ 4,000,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 1,735,525	\$ 4,000,000
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 1,735,525	\$ 4,000,000
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 5,926,443	\$ 4,449,120
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 5,926,443	\$ 4,449,120
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 7,661,968	\$ 8,449,120

FD3002 Impact Fee District 2 Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 4,409,331	\$ 4,460,922
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 2,196,211	\$ -	\$ 65,000	\$ 12,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ 2,000	\$ 15,000
TOTAL ESTIMATED REVENUES	\$ 2,196,211	\$ -	\$ 67,000	\$ 27,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 1,026,974	\$ -	\$ 58,800	\$ 185,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 1,026,974	\$ -	\$ 58,800	\$ 185,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 3,223,185	\$ -	\$ 125,800	\$ 212,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (3,350)	\$ (1,350)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 3,223,185	\$ -	\$ 4,531,781	\$ 4,671,572
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 4,531,781	\$ 4,671,572
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 4,531,781	\$ 4,671,572
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 4,531,781	\$ 4,671,572

FD3003 Capital Improvement Plan (CIP) Projects Fund

DESCRIPTION	FY2020	FY2021	Adopted	Final
	Actuals	Actuals	FY2022 Budget	FY2023 Budget
Cash Carry Forward	\$ -	\$ -	\$ 35,512,258	\$ 52,586,815
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 10,778,659	\$ 2,814,870	\$ 3,003,425	\$ 2,801,361
Permits, Fees, Special Assessments	\$ -	\$ 1,214,610	\$ -	\$ -
Intergovernmental Revenues	\$ 280,028	\$ 2,656,925	\$ 16,478,724	\$ 2,000,000
Charges For Services	\$ -	\$ 408,656	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 448,920	\$ 1,199,521	\$ 405,122	\$ 380,000
TOTAL ESTIMATED REVENUES	\$ 11,507,606	\$ 8,294,582	\$ 19,887,271	\$ 5,181,361
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 11,904,141	\$ 19,037,214	\$ 17,676,298	\$ 13,461,789
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 178,815	\$ 368,740	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 12,082,956	\$ 19,405,954	\$ 17,676,298	\$ 13,461,789
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 23,590,562	\$ 27,700,536	\$ 37,563,569	\$ 18,643,150
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (170,427)	\$ (259,067)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 23,590,562	\$ 27,700,536	\$ 72,905,400	\$ 70,970,898
<u>EXPENDITURES</u>				
Personnel Services	\$ 70,316	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 12,260,249	\$ 22,325,330	\$ 52,351,536	\$ 43,304,872
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ 1,290,092	\$ 609,908	\$ -	\$ -
TOTALS	\$ 13,620,658	\$ 22,935,237	\$ 52,351,536	\$ 43,304,872
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ 3,860,964	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 17,481,621	\$ 22,935,237	\$ 52,351,536	\$ 43,304,872
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 5,235,153	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 10,470,306	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 4,848,405	\$ 27,666,026
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 20,553,864	\$ 27,666,026
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 17,481,621	\$ 22,935,237	\$ 72,905,400	\$ 70,970,898

FD3004 Capital Improvement Plan (CIP) Fund - Northeast Sector Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 729,506	\$ 730,765
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 4,483	\$ 744	\$ 600	\$ 1,200
TOTAL ESTIMATED REVENUES	\$ 4,483	\$ 744	\$ 600	\$ 1,200
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 4,483	\$ 744	\$ 600	\$ 1,200
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (30)	\$ (60)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 4,483	\$ 744	\$ 730,076	\$ 731,905
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 560,748	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 560,748	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 560,748	\$ -
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 169,328	\$ 731,905
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 169,328	\$ 731,905
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 730,076	\$ 731,905

FD3005 Capital Improvement Plan (CIP) Fund - West Sector

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 228,089	\$ 228,549
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 1,660	\$ 259	\$ 200	\$ 500
TOTAL ESTIMATED REVENUES	\$ 1,660	\$ 259	\$ 200	\$ 500
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 1,660	\$ 259	\$ 200	\$ 500
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (10)	\$ (24)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 1,660	\$ 259	\$ 228,279	\$ 229,025
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 175,250	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 175,250	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 175,250	\$ -
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 53,029	\$ 229,025
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 53,029	\$ 229,025
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 228,279	\$ 229,025

FD3006 Branan Field Adequate Public Facility (APF) Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 953,815	\$ 1,260,331
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 10,140	\$ 98,000	\$ -	\$ 200,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 3,523	\$ 745	\$ 550	\$ 3,000
TOTAL ESTIMATED REVENUES	\$ 13,664	\$ 98,745	\$ 550	\$ 203,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 13,664	\$ 98,745	\$ 550	\$ 203,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (27)	\$ (10,150)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 13,664	\$ 98,745	\$ 954,338	\$ 1,453,181
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 732,940	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 732,940	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 732,940	\$ -
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ 221,398	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 1,453,181
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 221,398	\$ 1,453,181
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 954,338	\$ 1,453,181

FD3007 Sidewalk Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 120,912	\$ 185,001
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 6,500	\$ 8,400	\$ 8,000	\$ 100,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 222	\$ 75	\$ 60	\$ 40
TOTAL ESTIMATED REVENUES	\$ 6,722	\$ 8,475	\$ 8,060	\$ 100,040
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 6,722	\$ 8,475	\$ 8,060	\$ 100,040
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (403)	\$ (5,002)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 6,722	\$ 8,475	\$ 128,569	\$ 280,039
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 120,851	\$ 36,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 120,851	\$ 36,000
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 120,851	\$ 36,000
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ 7,718	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 244,039
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 7,718	\$ 244,039
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 128,569	\$ 280,039

FD3008 Lake Asbury Adequate Public Facility (APF) Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 218,908	\$ 275,717
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 80,187	\$ -	\$ 4,000	\$ 54,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 271	\$ 128	\$ 100	\$ 90
TOTAL ESTIMATED REVENUES	\$ 80,458	\$ 128	\$ 4,100	\$ 54,090
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 80,458	\$ 128	\$ 4,100	\$ 54,090
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (205)	\$ (2,704)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 80,458	\$ 128	\$ 222,803	\$ 327,103
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 206,429	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 206,429	\$ -
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 206,429	\$ -
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ 16,374	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 327,103
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 16,374	\$ 327,103
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 222,803	\$ 327,103

FD3009 Mobility Fees Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 3,000,000	\$ 10,403,253
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ 3,630,760	\$ 6,422,748	\$ 9,335,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ 450	\$ -	\$ 15,000
TOTAL ESTIMATED REVENUES	\$ -	\$ 3,631,210	\$ 6,422,748	\$ 9,350,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ 100,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 100,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 3,631,210	\$ 6,422,748	\$ 9,450,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (321,137)	\$ (467,500)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 3,631,210	\$ 9,101,611	\$ 19,385,753
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 831,085	\$ 920,128
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 831,085	\$ 920,128
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 831,085	\$ 920,128
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 8,270,526	\$ 18,465,625
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 8,270,526	\$ 18,465,625
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 9,101,611	\$ 19,385,753

FD3010 2020 Bond Construction Fund

<u>DESCRIPTION</u>	<u>FY2020</u> <u>Actuals</u>	<u>FY2021</u> <u>Actuals</u>	<u>Adopted</u> <u>FY2022</u> <u>Budget</u>	<u>Final</u> <u>FY2023</u> <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 121,032,542	\$ 110,000,000
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 355,021	\$ 212,821	\$ -	\$ 180,000
TOTAL ESTIMATED REVENUES	\$ 355,021	\$ 212,821	\$ -	\$ 180,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 129,008,381	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 129,008,381	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 129,363,403	\$ 212,821	\$ -	\$ 180,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (9,000)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 129,363,403	\$ 212,821	\$ 121,032,542	\$ 110,171,000
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ -	\$ 123,750	\$ 130,830
Operating Expenditures	\$ -	\$ -	\$ 84,300	\$ 84,300
Capital Outlay	\$ 114,211	\$ 4,671,378	\$ 28,060,600	\$ 51,563,011
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 114,211	\$ 4,671,378	\$ 28,268,650	\$ 51,778,141
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 114,211	\$ 4,671,378	\$ 28,268,650	\$ 51,778,141
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ 92,763,892	\$ 58,392,859
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 92,763,892	\$ 58,392,859
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 114,211	\$ 4,671,378	\$ 121,032,542	\$ 110,171,000

FD4000 Solid Waste Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 37,965,199	\$ 40,336,396
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 6,636,132	\$ 6,871,676	\$ 5,384,626	\$ 6,740,960
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 5,245,385	\$ 5,677,423	\$ 5,200,000	\$ 6,131,600
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 518,537	\$ 408,420	\$ 305,000	\$ 409,200
TOTAL ESTIMATED REVENUES	\$ 12,400,054	\$ 12,957,519	\$ 10,889,626	\$ 13,281,760
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 92,568	\$ 43,847	\$ -	\$ 35,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 92,568	\$ 43,847	\$ -	\$ 35,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 12,492,622	\$ 13,001,366	\$ 10,889,626	\$ 13,316,760
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (544,482)	\$ (664,087)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 12,492,622	\$ 13,001,366	\$ 48,310,343	\$ 52,989,069
<u>EXPENDITURES</u>				
Personnel Services	\$ 1,510,169	\$ 1,398,306	\$ 1,554,303	\$ 1,721,836
Operating Expenditures	\$ 8,619,131	\$ 9,603,626	\$ 10,220,810	\$ 13,237,816
Capital Outlay	\$ 2,615	\$ 801	\$ 846,800	\$ 1,869,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 10,131,915	\$ 11,002,733	\$ 12,621,913	\$ 16,828,652
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 10,131,915	\$ 11,002,733	\$ 12,621,913	\$ 16,828,652
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 1,258,158	\$ 1,323,781
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 2,516,316	\$ 2,647,562
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 32,189,074
Reserve for Capital Improvement	\$ -	\$ -	\$ 31,913,956	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 35,688,430	\$ 36,160,417
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 10,131,915	\$ 11,002,733	\$ 48,310,343	\$ 52,989,069

FD4001 Universal Collection Fund

<u>DESCRIPTION</u>	FY2020 <u>Actuals</u>	FY2021 <u>Actuals</u>	Adopted FY2022 <u>Budget</u>	Final FY2023 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 2,750,874	\$ 4,664,076
<u>ESTIMATED REVENUES</u>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 10,157,089	\$ 10,264,679	\$ 10,495,426	\$ 8,950,000
Intergovernmental Revenues	\$ 9,922	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 32,343	\$ 5,343	\$ 5,500	\$ 15,000
TOTAL ESTIMATED REVENUES	\$ 10,199,354	\$ 10,270,022	\$ 10,500,926	\$ 8,965,000
<u>OTHER FINANCING SOURCES</u>				
Non-Operating - Interfund Transfers In	\$ 46,753	\$ 86,728	\$ -	\$ 25,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 46,753	\$ 86,728	\$ -	\$ 25,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 10,246,107	\$ 10,356,750	\$ 10,500,926	\$ 8,990,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (525,046)	\$ (448,249)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 10,246,107	\$ 10,356,750	\$ 12,726,754	\$ 13,205,827
<u>EXPENDITURES</u>				
Personnel Services	\$ 195,965	\$ 119,579	\$ 137,827	\$ 161,092
Operating Expenditures	\$ 9,468,541	\$ 9,464,785	\$ 10,104,575	\$ 11,404,602
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 9,664,506	\$ 9,584,364	\$ 10,242,402	\$ 11,565,694
<u>OTHER FINANCING USES</u>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 9,664,506	\$ 9,584,364	\$ 10,242,402	\$ 11,565,694
<u>ENDING BALANCES</u>				
Reserve - Contingency	\$ -	\$ -	\$ 1,022,820	\$ 1,140,460
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ 1,461,532	\$ 499,673
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
599400:Reserve - MSBU Maintenance	\$ -	\$ -	\$ -	\$ -
599500:Reserve - MSBU Resurface	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 2,484,352	\$ 1,640,133
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 9,664,506	\$ 9,584,364	\$ 12,726,754	\$ 13,205,827

Fiscal Year 2022/2023

5. GENERAL FUND

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GENERAL FUND EXPENDITURE SUMMARY BY COST CENTER AND PROJECT

Cost Center and Name	FY 19/20 ACTUALS	FY 20/21 ACTUALS	ADOPTED FY 21/22 BUDGET	FINAL FY 22/23 BUDGET	CHANGE FROM PRIOR YEAR
FD1000 - CC1100 County Commissioners	\$ 585,322	\$ 621,468	\$ 743,325	\$ 749,846	\$ 6,521
FD1000 - CC1101 County Manager	\$ 440,008	\$ 445,208	\$ 595,451	\$ 628,032	\$ 32,581
FD1000 - CC1102 Public Information Office	\$ 91,731	\$ 94,226	\$ 104,494	\$ 770,519	\$ 666,025
FD1000 - CC1103 Human Resources	\$ 411,118	\$ 466,061	\$ 698,998	\$ 891,767	\$ 192,769
FD1000 - CC1105 Risk Manager	\$ 3,559,483	\$ 3,103,687	\$ 2,299,400	\$ 2,288,701	\$ (10,699)
FD1000 - CC1106 Management Information Systems Department	\$ 2,628,037	\$ 4,548,022	\$ 4,206,659	\$ 4,136,809	\$ (69,850)
FD1000 - CC1107 Health Department	\$ 924,011	\$ 913,441	\$ 1,015,608	\$ 1,031,352	\$ 15,744
FD1000 - CC1115 Geographic Information and Analytics	\$ -	\$ -	\$ 320,556	\$ 458,433	\$ 137,877
FD1000 - CC1116 Commission Auditor	\$ 223,936	\$ 151,046	\$ 144,330	\$ 457,618	\$ 313,288
FD1000 - CC1117 County Comptroller	\$ 1,481,465	\$ -	\$ -	\$ -	\$ -
FD1000 - CC1118 Office Of Management and Budget	\$ 199,764	\$ 1,239,429	\$ 1,061,637	\$ 858,372	\$ (203,265)
FD1000 - CC1119 Purchasing	\$ 446,053	\$ 618,143	\$ 963,976	\$ 1,141,635	\$ 177,659
FD1000 - CC1120 County Attorney	\$ 819,876	\$ 671,739	\$ 843,813	\$ 976,168	\$ 132,355
FD1000 - CC1121 Property Appraiser	\$ 3,240,816	\$ 3,279,694	\$ 3,516,687	\$ 3,694,009	\$ 177,322
FD1000 - CC1122 Tax Collector	\$ 3,961,683	\$ 4,133,746	\$ 4,308,533	\$ 4,515,235	\$ 206,702
FD1000 - CC1123 Board Of Tax Adjustment	\$ 63,867	\$ 63,587	\$ 61,563	\$ 80,000	\$ 18,437
FD1000 - CC1124 Clerk Of Court	\$ 1,072,019	\$ 1,260,788	\$ 1,292,576	\$ 1,435,958	\$ 143,382
FD1000 - CC1125 Comptroller	\$ -	\$ 1,194,210	\$ 1,368,090	\$ 1,332,708	\$ (35,382)
FD1000 - CC1126 Clerk Of Board - Value Adjustment Board	\$ -	\$ 200,651	\$ 237,145	\$ 244,268	\$ 7,123
FD1000 - CC1127 Filing Fee Costs	\$ 2,402	\$ 2,967	\$ 5,000	\$ 5,000	\$ -
FD1000 - CC1129 Circuit Court	\$ -	\$ -	\$ 43,640	\$ -	\$ (43,640)
FD1000 - CC1131 Juvenile Detention	\$ 538,152	\$ 475,353	\$ 372,000	\$ 404,000	\$ 32,000
FD1000 - CC1141 State Attorney	\$ 750	\$ -	\$ 3,000	\$ 3,901	\$ 901
FD1000 - CC1148 Supervisor Of Elections	\$ 2,081,915	\$ 2,215,449	\$ 2,215,499	\$ 2,279,984	\$ 64,485
FD1000 - CC1150 Building Maintenance	\$ 3,709,182	\$ 3,944,343	\$ 5,968,844	\$ 6,926,689	\$ 957,845
FD1000 - CC1151 Historical Commission	\$ 2,501	\$ -	\$ 5,000	\$ 5,000	\$ -
FD1000 - CC1153 Veterans Service Officer 2	\$ 71,832	\$ 69,109	\$ 141,517	\$ 178,337	\$ 36,820
FD1000 - CC1160 Unicorp Blight Remediation	\$ -	\$ -	\$ 158,173	\$ 158,173	\$ -
FD1000 - CC1161 Aging True	\$ 509,893	\$ 471,851	\$ 613,784	\$ 838,784	\$ 225,000
FD1000 - CC1163 Jacksonville Transportation Authority/ Motor Vehicle Services	\$ 180,566	\$ 111,250	\$ 828,518	\$ 929,263	\$ 100,745
FD1000 - CC1165 Economic Development	\$ 76,047	\$ 91,471	\$ 120,600	\$ 115,600	\$ (5,000)
FD1000 - CC1166 Keystone Heights Community Redevelopment Agency	\$ 60,095	\$ 60,807	\$ 68,000	\$ 103,003	\$ 35,003
FD1000 - CC1168 Medical Examiner	\$ 709,375	\$ 805,825	\$ 875,000	\$ 875,000	\$ -
FD1000 - CC1169 Rescue Services	\$ 15,626,834	\$ 19,242,453	\$ 21,320,160	\$ 28,140,154	\$ 6,819,994
FD1000 - CC1170 Emergency Management	\$ 174,540	\$ 192,484	\$ 724,278	\$ 397,737	\$ (326,541)
FD1000 - CC1171 Public Safety - Administration/ Communication	\$ 1,700,424	\$ 1,953,210	\$ 2,360,120	\$ 3,273,000	\$ 912,880
FD1000 - CC1172 COVID-19 Response	\$ 589,465	\$ 26,689	\$ -	\$ -	\$ -
FD1000 - CC1175 Disaster Recovery	\$ 38,598	\$ 45,672	\$ 500,000	\$ 500,000	\$ -
FD1000 - CC1178 Hospital Services	\$ 32,152	\$ 8,009	\$ 76,875	\$ 76,875	\$ -
FD1000 - CC1179 Public Assistance Services	\$ 2,774,996	\$ 2,822,096	\$ 2,948,245	\$ 2,988,245	\$ 40,000
FD1000 - CC1180 Aid To Private Organizations	\$ 290,612	\$ 290,612	\$ 290,612	\$ 290,612	\$ -
FD1000 - CC1185 Animal Services	\$ 1,298,580	\$ 1,550,102	\$ 2,502,049	\$ 2,620,931	\$ 118,882
FD1000 - CC1188 Parks and Recreation Administration	\$ 1,929,706	\$ 1,504,913	\$ 4,553,465	\$ 2,724,268	\$ (1,829,197)
FD1000 - CC1190 Libraries Administration	\$ 1,256,702	\$ 1,200,116	\$ 2,086,689	\$ 2,371,851	\$ 285,162
FD1000 - CC1191 Orange Park Library	\$ 473,433	\$ 434,276	\$ 716,222	\$ 787,747	\$ 71,525
FD1000 - CC1192 Green Cove Springs Library	\$ 265,806	\$ 271,645	\$ 492,950	\$ 475,329	\$ (17,621)
FD1000 - CC1193 Keystone Heights Library	\$ 222,428	\$ 275,903	\$ 368,294	\$ 331,919	\$ (36,375)
FD1000 - CC1194 Middleburg Library	\$ 243,839	\$ 240,548	\$ 330,319	\$ 339,309	\$ 8,990
FD1000 - CC1196 Fleming Island Library	\$ 484,662	\$ 495,368	\$ 667,452	\$ 1,105,049	\$ 437,597
FD1000 - CC1199 Agriculture Agent	\$ 509,974	\$ 524,978	\$ 660,221	\$ 823,569	\$ 163,348
FD1000 - CC1200 Soil Conservation	\$ 702	\$ 1,015	\$ 3,220	\$ 2,500	\$ (720)
FD1000 - CC1201 Transit Authority	\$ 73,875	\$ 75,693	\$ 75,600	\$ 75,934	\$ 334
FD1000 - CC1204 Mosquito Control	\$ -	\$ -	\$ 284,963	\$ 286,243	\$ 1,280
FD1000 - CC1206 Fleet / Fuel Management	\$ 2,100,745	\$ 2,402,352	\$ 4,289,370	\$ 4,510,582	\$ 221,212
FD1000 - CC1207 Knowles / Hazard Pit Clean-Up	\$ 15,269	\$ 5,412	\$ 10,000	\$ 10,000	\$ -
FD1000 - CC1223 Online Presence Team	\$ -	\$ -	\$ 461,700	\$ -	\$ (461,700)
FD1000 - CC1225 Grants Management Department	\$ -	\$ 81,762	\$ 333,647	\$ 494,135	\$ 160,488
FD1000 - CC1226 Ambulance Billing Department	\$ -	\$ -	\$ 647,104	\$ 922,002	\$ 274,898
FD1000 - CC1235 Town Center Rentals	\$ -	\$ 289,888	\$ 37,621	\$ 36,464	\$ (1,157)
FD1000 - CC1236 Community Service	\$ -	\$ 554	\$ 349,548	\$ 675,166	\$ 325,618
FD1000 - CC1243 Damages Processing	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
FD1000 - CC1247 Wellness	\$ -	\$ -	\$ -	\$ 664,460	\$ 664,460
FD1000 - CC1248 Camp Chowenwaw	\$ -	\$ -	\$ -	\$ 759,597	\$ 759,597
FD1000 - CC1249 Regional Sports Complex	\$ -	\$ -	\$ -	\$ 376,500	\$ 376,500
FD1000 - CC1250 Gun Range	\$ -	\$ -	\$ -	\$ 179,320	\$ 179,320
FD1000 - CC1251 Fairgrounds	\$ -	\$ -	\$ -	\$ 340,959	\$ 340,959
FD1000 - CC1254 Inspector General	\$ -	\$ -	\$ -	\$ 258,631	\$ 258,631
FD1000 - CC1255 Computer Aided Dispatch	\$ -	\$ -	\$ -	\$ 1,090,225	\$ 1,090,225
FD1000 - CC1256 Deployment	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
FD1000 - CC1258 Benefits	\$ -	\$ -	\$ -	\$ 1,112,840	\$ 1,112,840
FD1000 - CC1260 Grounds Maintenance	\$ -	\$ -	\$ -	\$ 1,460,084	\$ 1,460,084
FD1000 - PRJ100298 Historical Courthouse Grant	\$ 14,960	\$ 12,954	\$ 147,378	\$ -	\$ (147,378)
FD1000 - PRJ100307 Paramedicine Service Grant	\$ 11,817	\$ 68,501	\$ 358,477	\$ 279,594	\$ (78,883)
FD1000 - PRJ100308 EMPG - 2016-2017 Grant	\$ 73,146	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100309 EMPA Grant	\$ -	\$ 132,622	\$ 123,773	\$ 130,830	\$ 7,057
FD1000 - PRJ100310 Shelter Retrofit - Schools	\$ 63,100	\$ 401,084	\$ 290,818	\$ 253,150	\$ (37,668)
FD1000 - PRJ100311 SHSGP - Hazmat Grant	\$ -	\$ 19,923	\$ -	\$ -	\$ -
FD1000 - PRJ100312 FY19 State Homeland Security Grant Program (SHSGP) Hazmat Gra	\$ 8,835	\$ -	\$ 22,160	\$ 12,039	\$ (10,121)
FD1000 - PRJ100313 Firehouse Sub Fund - Boat	\$ -	\$ 44,650	\$ -	\$ -	\$ -

GENERAL FUND EXPENDITURE SUMMARY BY COST CENTER AND PROJECT

Cost Center and Name	FY 19/20 ACTUALS	FY 20/21 ACTUALS	ADOPTED FY 21/22 BUDGET	FINAL FY 22/23 BUDGET	CHANGE FROM PRIOR YEAR
FD1000 - PRJ100314 EMPG - SCovid - 19	\$ -	\$ 15,824	\$ -	\$ -	\$ -
FD1000 - PRJ100315 Department of Justice - S Covid - 19	\$ -	\$ 112,992	\$ -	\$ -	\$ -
FD1000 - PRJ100316 Covid Vaccinations	\$ 437,927	\$ 133,283	\$ 51,718	\$ 51,718	\$ -
FD1000 - PRJ100317 CDBG - Direct Voluntary Home Buyout	\$ 3,460	\$ 35,098	\$ 4,285,841	\$ 4,219,110	\$ (66,731)
FD1000 - PRJ100321 Camp Chowenwaw	\$ 23,750	\$ 16,170	\$ -	\$ -	\$ -
FD1000 - PRJ100322 Main Street Boardwalk Stairs	\$ -	\$ 32,571	\$ -	\$ -	\$ -
FD1000 - PRJ100337 DHR Hist CH Restoration	\$ 21,223	\$ -	\$ 226,420	\$ 95,607	\$ (130,813)
FD1000 - PRJ100340 Assistance to Firefighters Grant FY20-21	\$ -	\$ 26,667	\$ 7,524	\$ -	\$ (7,524)
FD1000 - PRJ100341 Assistance to Firefighters Grant FY21-22	\$ -	\$ -	\$ 455,900	\$ 455,900	\$ -
FD1000 - PRJ100342 Flood Mitigation Assistance (FMA) 4055 Lazy Acres Rd	\$ -	\$ -	\$ 153,825	\$ 16,596	\$ (137,229)
FD1000 - PRJ100343 FY20 State Homeland Security Grant Program (SHSGP) Hazmat Gra	\$ 33,700	\$ -	\$ 42,550	\$ 42,550	\$ -
FD1000 - PRJ100345 Mosquito Control Grant General Fund	\$ -	\$ -	\$ 36,960	\$ -	\$ (36,960)
FD1000 - PRJ100348 Fairgrounds Equipment Storage Barn1	\$ -	\$ 16,102	\$ -	\$ -	\$ -
FD1000 - PRJ100349 Domestic Mosquito Control ZIKA	\$ -	\$ 1,911	\$ -	\$ 38,893	\$ 38,893
FD1000 - PRJ100367 Emergency Connectivity - Hotspots	\$ -	\$ -	\$ -	\$ 5,869	\$ 5,869
FD1000 - PRJ100373 EMPG - ARPA	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100374 EMPG FY21-22	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100375 EMS Grant - C9010	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100376 Clay County Sheriff's Work Ethics and Training (SWEAT) Program	\$ 247,130	\$ 99,605	\$ 535,311	\$ 418,588	\$ (116,723)
FD1000 - PRJ100379 Institution of Museum and Library Services FY2022 American Rescu	\$ -	\$ -	\$ -	\$ 19,100	\$ 19,100
FD1000 - PRJ100382 State Homeland Security Grant Program - Hazmat FY21	\$ -	\$ -	\$ -	\$ 30,900	\$ 30,900
FD1000 - PRJ100383 Staffing for Adequate Fire and Emergency Response - SAFER Grant	\$ -	\$ -	\$ -	\$ 661,599	\$ 661,599
FD1000 - PRJ100384 State Aid to Libraries Grant FY21-22	\$ -	\$ -	\$ -	\$ 45,955	\$ 45,955
FD1000 - PRJ100388 Petfinder Foundation 2022 Emergency Medical Grant	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100389 Humanities Grants for Libraries - American Rescue Plan	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100390 Emergency Medical Services County Grant	\$ -	\$ -	\$ -	\$ 1,103	\$ 1,103
FD1000 - PRJ100396 Emergency Medical Services Matching Grant	\$ -	\$ -	\$ -	\$ 76,988	\$ 76,988
FD1000 - PRJ100398 Emergency Preparedness and Assistance Grant FY22-23	\$ -	\$ -	\$ -	\$ 105,806	\$ 105,806
FD1000 - PRJ100399 Clay County Flooding Vulnerability Assessment	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
FD1000 - PRJ100400 2022 Kia Pet Adoption	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100401 Overdose Prevention and Education Program	\$ -	\$ -	\$ -	\$ 347,171	\$ 347,171
FD1000 - PRJ100404 Florida Animal Friend License Plate	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
FD1000 - General Fund	\$ -	\$ 73,131	\$ -	\$ -	\$ -
FD1000 - Impact Fee Subsidies	\$ -	\$ -	\$ 450,000	\$ -	\$ (450,000)
Total General Funds	\$ 59,134,292	\$ 66,432,411	\$ 89,480,795	\$ 107,295,465	\$ 17,814,670

FD1000-CC1100: County Commissioners

STATEMENT OF FUNCTION:

The Board of County Commissioners is a five-member governing Board elected by single-member districts for terms of four years. The Commission establishes policies and appoints a County Manager to implement the policies and manage the operations of the County. The Board annually adopts the millage rate and approves the budget which determines the expenditures and revenue necessary to operate all County government as well as the funding of capital programs, such as road paving, drainage projects, and construction of facilities designed to provide better governmental services to the citizens of the County. County services range from indigent health care to public branch libraries, from recreation to road, bridge and drainage maintenance, from building permit issuance and inspections to fire and rescue. The powers and duties of the County Commission are established by Florida Statutes, Chapter 125.

The goals and objectives of the Clay County Board of County Commissioners directly relate to its mission to provide for the quality of life, safety and health of the County’s citizens. The Commission is committed to a vision of a better tomorrow and the best possible today to make Clay County a place we can all be proud of. It is the Commission’s goal to conservatively provide for the future growth and development of Clay County while addressing the needs and concerns of current residents through the development of fiscally responsible resolutions and ordinances.

EXPENDITURES:

FD1000 - CC1100 County Commissioners				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 388,250	\$ 415,992	\$ 412,948	\$ 370,245
Operating Expenditures	\$ 197,071	\$ 204,495	\$ 329,377	\$ 379,601
Capital Outlay	\$ -	\$ 982	\$ 1,000	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 585,322	\$ 621,468	\$ 743,325	\$ 749,846

2021/2022 ACCOMPLISHMENTS:

- Held the Fifth Annual Clay Day to advocate for the County’s legislative priorities.
- Held monthly workshops to bring awareness to current and future needs of the County.

2022/2023 GOALS:

- Develop and maintain partnerships to increase economic development and jobs in the County.
- Continue to research alternate revenue options to cover future costs of the County.
- Encourage staff to implement ways to innovate and streamline processes.

FD1000-CC1101: County Manager

STATEMENT OF FUNCTION:

The County Manager is the executive officer of county government and as such provides leadership, direction and management to all departments that are responsible to the Board of County Commissioners (except the Commission Auditor and County Attorney's Office). As established in Florida Statute 125 and in accordance with County Ordinance, the County Manager implements and administers the policies and programs established by the Board of County Commissioners. In addition to state law and local ordinances, the County Manager is bound by the code of ethics of the International City & County Management Association (ICMA).

The mission of the County Manager's Office is to manage and direct all activities of the county government as outlined by the County Charter, Code of Ordinances, and as directed by the Board of County Commissioners. The County Manager's Office strives to provide the residents of Clay County with services that are efficient, effective and meet their needs through customer service-based delivery.

EXPENDITURES:

FD1000 - CC1101 County Manager				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 369,302	\$ 376,173	\$ 515,076	\$ 548,568
Operating Expenditures	\$ 70,706	\$ 69,035	\$ 80,375	\$ 79,464
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 440,008	\$ 445,208	\$ 595,451	\$ 628,032

2021/2022 ACCOMPLISHMENTS:

- Execute the spending of American Rescue Plan capital projects, including a new location for the Health Department to bring enhanced healthcare services to the community
- Implemented four Assistant County Manager positions and reorganized departments to increase efficiency through a defined organization chart.
- Established a Grants Department as well as a Community Services Department, to enhance the Counties aid to the residents of Clay.

2022/2023 GOALS:

- Implement Strategic Plans and Study's that departments have created.
- Continue to enhance the quality of life using ARPA funding and Grants.
- Continue to execute 2022 workshop initiatives.

FD1000-CC1102: Communications Services

STATEMENT OF FUNCTION:

Communications Services handles all external communications to the residents of Clay County. Members of the department use social media, broadcast, print media, marketing campaigns, the website, and outreach efforts to inform the community on County actions, decisions, services, and information. This office uses a multimedia approach to actively engage and inform the residents of the County, with overall goals to build a positive relationship with the communities it serves and provide excellent customer service in all of its interactions. With the majority of residents consuming news through social media and other electronic avenues, the office puts a large emphasis on engagement, using new technology to further those efforts.

In FY22/23, this cost center was formed by merging the Public Information Office (PIO) and Online Presence Team Cost Centers. Prior to then, information pertaining to the Online Presence Team can be found in this section in the subsection titled FD1000-CC1223: Online Presence Team.

EXPENDITURES:

FD1000 - CC1102 Communications				
CATEGORY	FY2020	FY2021	FY2022	FY2023
	Actuals	Actuals	Budget	Budget
Personnel Services	\$ 90,362	\$ 92,557	\$ 95,194	\$ 535,719
Operating Expenditures	\$ 1,369	\$ 1,669	\$ 9,300	\$ 234,800
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 91,731	\$ 94,226	\$ 104,494	\$ 770,519

2021/2022 ACCOMPLISHMENTS:

- Substantially expanded the County’s social media reach on all of the county-run pages.
- Added an interactive chatbot to the majority of the County’s website to further citizen engagement, interaction, and customer service.
- Merged the Online Presence Team and the Public Information Office into the Communications Services Cost Center and changed the approach to communications in an effort to improve community engagement, insight, and understanding of county operations.

2022/2023 GOALS:

- Continue to grow reach and engagement on all social media platforms.
- Expand the reach of the BCC’s messaging beyond Clay County using broadcast and print media via strategic organic storytelling efforts.
- Expound on social media and broadcast initiatives that highlight the County’s actions, employees, and services.

FD1000-CC1103: Human Resources

STATEMENT OF FUNCTION:

The Human Resources is responsible for developing, maintaining and engaging in current practices/trends to attract and retain highly qualified and diverse candidates/employees throughout Clay County, for developing and/or revising Human Resource policies and procedures, maintaining good employee morale and employee relations, and managing activities concerning union represented employees.

The Cost Center takes an active leadership role in the training and development of staff by maintaining an effective performance management system to include department objectives, staff development, career planning and succession planning. In addition, the Cost Center is engaged in monitoring and maintaining the County’s risk management functions concerned with safety training, effective benefits management, worker’s compensation tracking, and management and resolution of liability issues.

Through strategic partnerships and collaboration, Human Resources ensures quality recruitment, develops and retains a high performing and diverse workforce, promotes upward mobility and job satisfaction and integrates all departments into one family with a common goal of “Service to the Public.”

EXPENDITURES:

FD1000 - CC1103 Human Resources				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 378,191	\$ 425,344	\$ 561,198	\$ 723,132
Operating Expenditures	\$ 31,134	\$ 38,406	\$ 136,300	\$ 167,135
Capital Outlay	\$ 1,794	\$ 2,311	\$ 1,500	\$ 1,500
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 411,118	\$ 466,061	\$ 698,998	\$ 891,767

2021/2022 ACCOMPLISHMENTS:

- Implemented the Workday Enterprise system to include multiple module rollouts and establish a proper Human Resources Information System.
- Revised the Personnel Policy Manual.
- Worked with Human Resources team for collective bargaining for two (2) Public Safety bargaining units.

2022/2023 GOALS:

- Implement the Workday Recruiting module to transition from existing legacy online application system.
- Continue to provide excellent customer service tailored to the needs of our customers to promote better efficiency and communication.
- Use an aggressive and proactive approach to recruiting to minimize the number of vacancies and address anticipated turnover.

FD1000-CC1105: Risk Manager

STATEMENT OF FUNCTION:

The Risk Manager is responsible for cost-effectively securing the financial stability of the County by working to minimize the impact of events that would compromise the County’s assets. It involves identification, analysis and planning so informed, proactive decisions can be made. Otherwise uninsurable or unknowable incidents or events may occur, including natural or person made catastrophes and legislation or court actions requiring a training or educational approach. The Division supervises health, dental and supplemental benefits.

It is the goal of the Risk Manager to minimize the financial exposure to loss of the citizens of Clay County for government activities, assist management toward well informed decision-making, and provide high quality benefits to assist in acquiring and retaining competent, professional employees.

EXPENDITURES:

FD1000 - CC1105 Risk Manager				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 2,547,030	\$ 2,159,071	\$ 1,108,980	\$ 1,051,871
Operating Expenditures	\$ 1,009,924	\$ 938,032	\$ 1,178,920	\$ 1,225,330
Capital Outlay	\$ 2,529	\$ 6,584	\$ 11,500	\$ 11,500
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,559,483	\$ 3,103,687	\$ 2,299,400	\$ 2,288,701

2021/2022 ACCOMPLISHMENTS:

- Renewed all annual liability coverages for the County.
- Managed the self-insured Worker’s Compensation Program for the County.
- Initiated safety and policy training initiatives for cost centers.

2022/2023 GOALS:

- Reestablish a Risk Manager full-time position.
- Focus on employee training and development to promote safety awareness and better reporting and communications.
- Launch an active health and safety program to include training, site inspections, etc.

FD1000-CC1106: Management and Information Services (MIS) Department

STATEMENT OF FUNCTION:

The Management and Information Systems (MIS) Cost Center provides the County's internal departments with high quality technology expertise by understanding each individual department's need. It provides custom-tailored technology to fit these needs in order for them to accomplish their goals and missions to provide a better level of care to our citizens.

The goal of Management and Information Systems (MIS) is to enhance the County's collaboration with Microsoft Teams and other Microsoft ecosystem applications, transition the County to a more flexible hybrid infrastructure to enhance the County's response to emergency events, and maintain stability and security of the County information technology infrastructure.

EXPENDITURES:

FD1000 - CC1106 Management Information Systems Department				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 1,123,900	\$ 1,344,423	\$ 995,839	\$ 1,125,819
Operating Expenditures	\$ 1,374,468	\$ 3,067,392	\$ 2,940,820	\$ 2,760,990
Capital Outlay	\$ 129,669	\$ 136,207	\$ 270,000	\$ 250,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,628,037	\$ 4,548,022	\$ 4,206,659	\$ 4,136,809

2021/2022 ACCOMPLISHMENTS:

- Implemented Workday enterprise software system.
- Implemented the new Help Desk platform.
- Began the process of developing a cyber security platform.

2022/2023 GOALS:

- Replace old end-of-life switches and infrastructure.
- Move to cloud-based calling with Ring Central services.
- Implement new AT&T internet connections throughout the County.
- Complete implementation of a cyber security platform.

FD1000–CC1107: Health Department

STATEMENT OF FUNCTION:

The Florida Department of Health in Clay County (DOH-Clay) is a state agency in partnership with county government. Services it provides to the community include health education, school health services, WIC and Healthy Start services and clinical based services. Essential services provided by DOH-Clay include immunizations, emergency preparedness, environmental health services, and disease prevention and control.

It is the goal of the Florida Department of Health to protect, promote, and improve the health of all people in Florida through integrated state, county, and community efforts.

EXPENDITURES:

FD1000 - CC1107 Health Department				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 849,142	\$ 913,441	\$ 1,015,608	\$ 957,582
Capital Outlay	\$ 74,869	\$ -	\$ -	\$ 73,770
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 924,011	\$ 913,441	\$ 1,015,608	\$ 1,031,352

FD1000-CC1115: Geographic Information and Analytics

STATEMENT OF FUNCTION:

The Geographic Information Systems and Analytics section of Information Services provides support to all departments and citizens of Clay County. Through spatial technology and the preemptive measures of data analytics it helps managers at all levels make the decisions necessary for the unified vision needed in providing county services to the citizens. This includes maintaining the countywide addressing database for E911. Used efficiently and effectively geospatial data and predictive analytics can help to not only improve workflows and business processes but also result in cost savings in the delivery of County services. The section uses the latest technologies in the ArcGIS suite and Microsoft Power platforms to help achieve these goals.

EXPENDITURES:

FD1000 - CC1115 Geographic Information and Analytics				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ 240,256	\$ 326,431
Operating Expenditures	\$ -	\$ -	\$ 72,300	\$ 131,002
Capital Outlay	\$ -	\$ -	\$ 8,000	\$ 1,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 320,556	\$ 458,433

2021/2022 ACCOMPLISHMENTS:

- Developed a new process for supporting damage assessment operations.
- Developed and implemented an analytics dashboard to track bus transportation usage and performance metrics by individual line.
- Began the process of migrating GIS data and services to a new environment.

2022/2023 GOALS:

- Redesign the public facing GIS data repository.
- Implement a performance tracking system that allows for monitoring of public safety turnout and travel times for emergency response incidents.
- Support migration to new permitting/plans review software.

FD1000-CC1116: Commission Auditor

STATEMENT OF FUNCTION:

The Clay County Home Rule Charter sets forth the responsibilities of the Commission Auditor as follows. The Commission Auditor shall be responsible for the maintenance of the internal controls employed to monitor and document financial, performance, efficiency and compliance matters related to all components and programs of County government directly under the Board of County Commissioners, and for interfacing with all external auditors engaged by the Board of County Commissioners.

It is the goal of the Commission Auditor to conduct financial and compliance, economy and efficiency, and performance and post audits of all components and programs of county government directly under the Board of County Commissioners.

EXPENDITURES:

FD1000 - CC1116 Commission Auditor				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 223,936	\$ 146,957	\$ 138,860	\$ 151,963
Operating Expenditures	\$ -	\$ 844	\$ 5,470	\$ 305,655
Capital Outlay	\$ -	\$ 3,246	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 223,936	\$ 151,046	\$ 144,330	\$ 457,618

2021/2022 ACCOMPLISHMENTS:

- Completed reviews per Commissioners’ request in areas such as Code Enforcement, Engineering, etc.
- Performed financial and operational reviews for various departments including Human Resources, County Engineering Department, Parks and Recreation Administration.

2022/2023 GOALS:

- Catalog Clay County policies in a central location.
- Enhance operational efficiencies throughout departments under the Clay County Board of County Commissioners.

FD1000-CC1117: County Comptroller

STATEMENT OF FUNCTION:

The County Comptroller was a service division of the Board of County Commissioners, its departments and the public. The goal of the Division was to provide professional accounting and financial services to the Board of County Commissioners including, but not limited to, fulfilling all financial obligations, safeguarding all assets, maintaining proper internal controls and complying with Board policies.

Effective FY 20/21, with the passing of Florida Amendment 10 in the 2018 General Election, it became the responsibility of the Clerk of Courts, who is responsible for financial reports, accounting records, vendor and payroll disbursements, banking, debt service administration and fixed asset accounting related to the Board of County Commissioners. Information provided in the Expenditures and Historical Staffing tables prior to FY 20/21 is associated with the function under the Board of County Commissioners.

Additional information pertaining to this function under the Clerk of Courts from FY 20/21 and beyond can be found in the subsection titled FD1000-CC1125: Comptroller in this section of the document.

EXPENDITURES:

FD1000 - CC1117 County Comptroller				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 895,583	\$ -	\$ -	\$ -
Operating Expenditures	\$ 585,883	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,481,465	\$ -	\$ -	\$ -

FD1000-CC1118: Office of Management and Budget (OMB)

STATEMENT OF FUNCTION:

The Office of Management and Budget (OMB) is responsible for the facilitation, coordination, preparation and monitoring of the Clay County Board of County Commissioners (BCC) budget and for coordinating the submission and review of the constitutional officers’ budgets as they relate to the BCC budget. This Cost Center provides research and analysis of management practices throughout the County to develop more efficient, innovative and effective methods of utilizing resources and personnel.

The goal of Office of Management and Budget (OMB) is to assist the County Manager, County Commission, and County departments/programs through the provision of timely, accurate and relevant information and analyses for planning, budgeting or resource allocation, and effective and efficient management of County services.

EXPENDITURES:

FD1000 - CC1118 Office Of Management and Budget				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 186,529	\$ 695,782	\$ 757,975	\$ 818,152
Operating Expenditures	\$ 12,146	\$ 541,801	\$ 301,662	\$ 38,220
Capital Outlay	\$ 1,089	\$ 1,846	\$ 2,000	\$ 2,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 199,764	\$ 1,239,429	\$ 1,061,637	\$ 858,372

2021/2022 ACCOMPLISHMENTS:

- Implemented Adaptive and Workday softwares.
- Restructured / redesigned Budget Book.
- Created the Revenue Manual.

2022/2023 GOALS:

- Create Revenue Management Process for Departments
- Create Internal Service Fund Program
- Additional Staff Training

FD1000-CC1119: Purchasing

STATEMENT OF FUNCTION:

Purchasing serves as a central purchasing office to ensure compliance with State purchasing laws and County policies; Purchasing, Purchasing Cards, Travel, and Uniform Policies. The Cost Center assists with determining the legality and public purpose of all purchases by qualifying vendors, enforcement of operational procedures, evaluating and processing requisitions, and managing all aspects of the competitive bidding process and contract management. Purchasing is responsible for enforcing compliance of the Board approved Purchasing Policy as well as providing periodic training. Further functions include maintaining a list of authorized County purchasing agents, establishing new vendors, and providing contract administration assistance for consulting and other procurement related contracts, as well as vendor compliance related to State and Federal grants. Responsibilities of the Cost Center also includes managing contract negotiations and the processing of all contracts for indexing and execution, including deeds, resolutions, and ordinances.

Purchasing provides centralized purchasing and related contract services to County Departments in a cost effective and efficient manner that maximizes the purchasing value of public funds in procurement, supports the fair and equitable treatment of all persons involved in public purchasing by the County, and facilitates safeguards for maintaining a procurement system of quality and integrity. The Department provides contract administration services that assists with contract negotiations and oversight of contractual obligations related to services provided to the County, provides periodic procurement training, hosts procurement conferences for local vendors, provides program Compliance and maintains Local Agency Program (LAP) Certification for Performance Management with the Florida Department of Transportation, ensures grant compliance, and assists Departments with meeting FEMA guidelines and requirements.

EXPENDITURES:

FD1000 - CC1119 Purchasing				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 387,869	\$ 529,700	\$ 785,826	\$ 960,835
Operating Expenditures	\$ 58,185	\$ 84,384	\$ 175,150	\$ 175,300
Capital Outlay	\$ -	\$ 4,059	\$ 3,000	\$ 5,500
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 446,053	\$ 618,143	\$ 963,976	\$ 1,141,635

2021/2022 ACCOMPLISHMENTS:

- Successfully implemented the new Workday Financial System, including issuance of Purchase Orders.
- Successfully implemented a Purchasing Card (P-Card) Program.
- Implemented several processes that improved the timely acquisition of goods and services.

2022/2023 GOALS:

- Provide fully centralized purchasing services related to all County expenditures.
- Fully automate the procurement process for informal and formal solicitations.
- Implement Policy changes that allow for more efficiencies.

FD1000-CC1120: County Attorney

STATEMENT OF FUNCTION:

The County Attorney’s Office provides high quality full-time legal services and advice to the Clay County Board of County Commissioners through the County Attorney, Assistant County Attorneys and Legal Assistant. The Office additionally advises and assists the County Manager, Commission Auditor and County department personnel regarding legal matters pertinent to County business. If no conflict exists and resources permit, the Office also advises and represents the Supervisor of Elections and the Tax Collector.

EXPENDITURES:

FD1000 - CC1120 County Attorney				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 800,088	\$ 654,282	\$ 694,253	\$ 822,713
Operating Expenditures	\$ 19,789	\$ 17,109	\$ 149,560	\$ 150,455
Capital Outlay	\$ -	\$ 348	\$ -	\$ 3,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 819,876	\$ 671,739	\$ 843,813	\$ 976,168

2021/2022 ACCOMPLISHMENTS:

- Assisted with 2021-2022 Charter Review Commission matters.
- Assisted management with collective bargaining negotiations with the union.
- Handled litigation on behalf of the County, as well as Code Enforcement and Animal Services matters.

2022/2023 GOALS:

- To continue assisting the Board with its priorities.
- To continue assisting the County Manager and County departments on any issues required.
- To continue review of, drafting and advising on County written instruments, handling litigation matters, and advising and representing Constitutional Officers, as requested.

FD1000-CC1121: Property Appraiser

STATEMENT OF FUNCTION:

The Property Appraiser’s Office is the County agency charged with determining the value of all property in the County and maintaining certain records connected with the determination of value for ad valorem tax purposes. The Property Appraiser’s Office administers all exemptions from ad valorem tax such as homestead, disability, widows, charitable, and religious. The Property Appraiser’s Office annually submits an assessment roll on or before July 1, to the State of Florida Department of Revenue for review and approval. Once approved, the Property Appraiser’s Office then certifies the assessment roll to the Tax Collector for the production of the annual property tax bills.

It is the commitment of the Property Appraiser’s Office to execute the duties and responsibilities of the office in a fair and equitable manner, to provide accurate information in a courteous and professional manner, and to assist all those who request or display a need for assistance, without exception.

EXPENDITURES:

FD1000 - CC1121 Property Appraiser				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 2,590,052	\$ 2,743,454	\$ 2,989,252	\$ 3,162,910
Operating Expenditures	\$ 650,764	\$ 536,239	\$ 527,435	\$ 531,099
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,240,816	\$ 3,279,694	\$ 3,516,687	\$ 3,694,009



FD1000-CC1122: Tax Collector

STATEMENT OF FUNCTION:

The Tax Collector’s Office is the County agency responsible for the production of the annual property tax bills, the renewal of vehicle registrations, the administration of driver license services, the issuance of hunting and fishing licenses, and the collection of taxes in the County. The Tax Collector’s Office also processes new Concealed Weapons Permit applications, issues renewal Concealed Weapons Permits, and issues copies of birth certificates.

It is the goal of the Tax Collector’s Office to provide the citizens and taxpayers of Clay County with efficient, cost-effective tax services. Premier customer service for taxpayers will always be its number one priority.

EXPENDITURES:

FD1000 - CC1122 Tax Collector				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 801,713	\$ 790,621	\$ 808,533	\$ 760,716
Operating Expenditures	\$ 3,159,970	\$ 3,343,125	\$ 3,500,000	\$ 3,754,519
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,961,683	\$ 4,133,746	\$ 4,308,533	\$ 4,515,235



FD1000-CC1123: Board of Tax Adjustment

STATEMENT OF FUNCTION:

The Board of Tax Adjustment Cost Center was used to administer the County's value adjustment board (VAB). The VAB is a function of the Florida Department of Revenue's Property Tax Oversight Program which provides an independent forum for property owners to present issues pertaining to their property values or taxation. The purpose of the value adjustment board is to hear appeals regarding property value assessments, denied exemptions or classifications, ad valorem tax deferrals, portability decisions, and change of ownership or control.

Effective FY 20/21, responsibility of the Value Adjustment Board moved to the Clerk of Court due to the passing of Florida Amendment 10 in the 2018 General Election. However, certain financial responsibilities pertaining to VAB remain with the Board of County Commissioners and are reflected below.

All other information pertaining to the function under the Clerk of Courts from FY 20/21 and beyond can be found in the subsection titled FD1000-CC1126: Clerk to the Board – Value Adjustment Board in this section of the document.

EXPENDITURES:

FD1000 - CC1123 Board Of Tax Adjustment				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 63,867	\$ 63,587	\$ 61,563	\$ 80,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 63,867	\$ 63,587	\$ 61,563	\$ 80,000

FD1000-CC1124: Clerk of Court

STATEMENT OF FUNCTION:

The Clerk of Courts, and all deputized employees of its office, are public servants who conduct the ministerial business of Clay County’s court system. Their responsibilities include the collection and dissemination of all fines, fees and court costs as well as management of the court case files and records. They are also responsible for the recording and management of all of Clay County’s official and archival records as well as making them accessible to the public in a timely/efficient manner. By utilizing modern technology, the majority of these records are immediately accessible to the public they serve.

The mission and goal of the Clerk of Court is to be guardians of Clay County’s records and trustworthy, fiscal stewards who operate with accuracy, efficiency and integrity, to support its judiciary and assist citizens of its community with valuable services and programs.

EXPENDITURES:

FD1000 - CC1124 Clerk Of Court				
CATEGORY	FY2020	FY2021	FY2022	FY2023
	Actuals	Actuals	Budget	Budget
Personnel Services	\$ 789,350	\$ 1,023,988	\$ 1,015,076	\$ 1,089,776
Operating Expenditures	\$ 256,369	\$ 234,300	\$ 277,500	\$ 346,182
Capital Outlay	\$ 26,300	\$ 2,500	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,072,019	\$ 1,260,788	\$ 1,292,576	\$ 1,435,958



Note: The Clay County Clerk of Court is a fee officer with almost all budget revenues produced through the collection of court fines, fees and costs. The Clay County Board of County Commissioners’ General Fund provides for those expenditures within the court system designated as “County Responsibility” under the state statutes. All unspent revenues, produced through the collection of fines, fees and court costs, must be returned to the Florida Department of Revenue and the Clay County Commission at the end of each fiscal year.

FD1000-CC1125: Comptroller

STATEMENT OF FUNCTION:

Comptroller is a service cost center of the Board of County Commissioners, its departments and the public. It is responsible for financial reports, accounting records, vendor and payroll disbursements, banking, debt service administration and fixed asset accounting related to the Board of County Commissioners.

The goal of the Comptroller is to provide professional accounting and financial services to the Board of County Commissioners including, but not limited to, fulfilling all financial obligations, safeguarding all assets, maintaining proper internal controls and complying with Board policies.

Effective FY 20/21, responsibility of the Finance Office moved to the Clerk of Court due to the passing of Florida Amendment 10 in the 2018 General Election. Information prior to FY 20/21 can be found in the subsection titled FD1000:CC1117: County Comptroller in this section of the document.

EXPENDITURES:

FD1000 - CC1125 Comptroller				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ 983,567	\$ 1,217,440	\$ 1,210,915
Operating Expenditures	\$ -	\$ 176,143	\$ 127,650	\$ 121,793
Capital Outlay	\$ -	\$ 34,500	\$ 23,000	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 1,194,210	\$ 1,368,090	\$ 1,332,708

FD1000-CC1126: Clerk of the Board – Value Adjustment Board

STATEMENT OF FUNCTION:

The Clerk to the Board (VAB) Cost Center is used to administer the County's value adjustment board (VAB). The VAB is a function of the Florida Department of Revenue's Property Tax Oversight Program which provides an independent forum for property owners to present issues pertaining to their property values or taxation. The purpose of the value adjustment board is to hear appeals regarding property value assessments, denied exemptions or classifications, ad valorem tax deferrals, portability decisions, and change of ownership or control.

Effective FY 20/21, responsibility of the Value Adjustment Board moved to the Clerk of Court due to the passing of Florida Amendment 10 in the 2018 General Election. Information prior to FY 20/21 can be found in the subsection titled FD1000:CC1123: Board of Tax Adjustment in this section of the document.

EXPENDITURES:

FD1000 - CC1126 Clerk Of Board - Value Adjustment Board				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ 177,101	\$ 227,145	\$ 229,768
Operating Expenditures	\$ -	\$ 8,000	\$ 10,000	\$ 14,500
Capital Outlay	\$ -	\$ 15,550	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 200,651	\$ 237,145	\$ 244,268

FD1000-CC1127: Filing Fee Costs

STATEMENT OF FUNCTION:

Filing Fee Costs is used to fund filing fee expenditures associated with Code Enforcement violations. The function of Filing Fee Costs is administrative in nature and supports the County's mission to provide for the safety and well-being of County citizens.

EXPENDITURES:

FD1000 - CC1127 Filing Fee Costs				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 2,402	\$ 2,967	\$ 5,000	\$ 5,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,402	\$ 2,967	\$ 5,000	\$ 5,000

FD1000-CC1131: Juvenile Detention

STATEMENT OF FUNCTION:

The Juvenile Detention Program is overseen by the Florida Department of Juvenile Justice (DJJ). It is the vision of DJJ that the children and families of Florida live in safe, nurturing communities that provide for their needs, recognize their strengths and support their success. Per Florida Statute 985.6865, the State and counties have a joint obligation to pay for the costs of secure detention care provided for juveniles. This cost center is used for the County's Cost Sharing responsibilities to support the program.

It is the goal of the Juvenile Detention Program is to increase public safety by reducing juvenile delinquency through effective prevention, intervention and treatment services that strengthen families and turn around the lives of troubled youth.

EXPENDITURES:

FD1000 - CC1131 Juvenile Detention				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 538,152	\$ 475,353	\$ 372,000	\$ 404,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 538,152	\$ 475,353	\$ 372,000	\$ 404,000

FD1000-CC1141: State Attorney

STATEMENT OF FUNCTION:

The main financial support provided by the State Attorney is legal costs associated with the County. Per Florida Statute 27.01, each judicial circuit shall have a state attorney. The Office of the State Attorney is a general election position which serves a term of four years.

The State Attorney is committed to employing new public safety measures, including the deployment of strategic prosecutorial initiatives. There is a commitment to leading the implementation of modern criminal justice reforms and ensuring the office’s work is done in a fair, transparent manner for the people it serves.

EXPENDITURES:

FD1000 - CC1141 State Attorney				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 750	\$ -	\$ 3,000	\$ 3,901
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 750	\$ -	\$ 3,000	\$ 3,901

FD1000-CC1148: Supervisor of Elections

STATEMENT OF FUNCTION:

It is the responsibility of the Supervisor of Elections Office to administer all Countywide elections in Clay County, conduct voter registration, issue voter information cards, update voter registration lists and provide for absentee registration and absentee voting.

The Supervisor of Elections is also responsible for qualifying candidates for County office and receiving candidate campaign finance reports and financial disclosure reports. Other duties and responsibilities include maintaining election equipment, hiring and training poll workers, renting and equipping polling places and providing information and statistics on voter registration, voting and elections.

The Clay County Supervisor of Elections Office is committed to conducting fair, accurate, and transparent elections in the most efficient and professional manner for all concerned. The Clay County Elections Office strives to remain at the forefront of elections technology and innovations which have guaranteed Clay County unquestionably good elections and access to the polls for many years.

EXPENDITURES:

FD1000 - CC1148 Supervisor Of Elections				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 1,324,009	\$ 1,518,334	\$ 1,354,898	\$ 1,440,927
Operating Expenditures	\$ 743,806	\$ 588,283	\$ 823,901	\$ 794,057
Capital Outlay	\$ 14,100	\$ 108,832	\$ 36,700	\$ 45,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,081,915	\$ 2,215,449	\$ 2,215,499	\$ 2,279,984



FD1000-CC1150: Building Maintenance

STATEMENT OF FUNCTION:

Building Maintenance provides carpentry, electrical, HVAC, plumbing, painting, preventive maintenance, grounds maintenance and office support for the County facilities. In addition, the Cost Center provides cleaning services for the Administration Building, Court House, Libraries and other county-owned facilities.

The goal of Building Maintenance is to provide Clay County with an efficient and cost-effective maintenance program that reduces operating expenditures and increases the service life of County Facilities and to provide support services during emergencies and/or disasters.

EXPENDITURES:

FD1000 - CC1150 Building Maintenance				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 1,980,447	\$ 2,232,352	\$ 2,963,223	\$ 3,191,864
Operating Expenditures	\$ 1,583,657	\$ 1,516,670	\$ 2,441,401	\$ 2,559,825
Capital Outlay	\$ 145,078	\$ 195,322	\$ 564,220	\$ 1,175,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,709,182	\$ 3,944,343	\$ 5,968,844	\$ 6,926,689

2021/2022 ACCOMPLISHMENTS:

- Renovations to exterior and roof of the Historical Courthouse.
- Small scale remodel of additional facilities (Buildings 400, 500 and 600 in Fleming Island).
- Supported the Supervisor of Elections during the Primary Election.
- Remodeled Senior Center commercial kitchen.
- Renamed positions to reflect accurate duties within the cost center.

2022/2023 GOALS:

- Create Long Term Maintenance Plan and Facilities Plan for Occupancy.
- Buildout the Department of Health (DOH) Facility and begin buildout of Animal Services Facility.
- Create designs and construction for new fire stations.
- Increase training and certifications within the cost center.
- Fill open and new positions in the cost center.

FD1000-CC1151: Historical Commission

STATEMENT OF FUNCTION:

The Historic Preservation Board concentrates on Clay County's historical elements such as the British and Spanish periods, the Seminole War, the Civil War, the Resort Era, military bases, Black Creek and the St. Johns River, timber and railroads. It consists of volunteer members who are appointed by the Board of County Commissioners.

It is the goal of the Historical Preservation Board to preserve historical material illustrating the history of Clay County, to preserve the narratives of the County's early pioneers, and to collect material of every description pertaining to the County's Indian tribes, wars, soldiers, schools and churches.

EXPENDITURES:

FD1000 - CC1151 Historical Commission				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 2,501	\$ -	\$ 5,000	\$ 5,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,501	\$ -	\$ 5,000	\$ 5,000

2021/2022 ACCOMPLISHMENTS:

- Transitioned to more transparent public meetings now held in the BCC Boardroom with agendas online and social media broadcast.
- Created a formal process for State Historic Marker candidate projects.
- Received the Augusta Savage Marker with plans to unveil in 2022.
- Have undertaken the Slim Whitman Marker project.

2022/2023 GOALS:

- To propose and recommend to the BCC, financial and technical incentive programs.
- To request grant assistance through the BCC from State, federal or private sources.
- To educate owners and the general public on the benefits of historic preservation and State, federal and local laws regarding the protection of historic resources.
- To identify by monuments, tablets or markers, locations where events of historic significance have occurred in cooperation with any municipality or historical society.
- To annually update existing survey and inventory of historic buildings, areas, and archaeological sites which shall be compatible with the Florida Master Site File.

FD1000-CC1153: Veterans Service Officer

STATEMENT OF FUNCTION:

The primary purpose of the Veterans Services Officer (VSO) is to assist veterans and/or family members with veterans' entitlement services for eligible veterans and their families. The Veteran Services Officer also assists with employment, social services, and case management services for qualifying veterans and their families. The goal of the VSO is to provide veterans and/or family members professional, courteous and personal assistance and help identify the benefits that pertain to veterans. They provide the veteran with free, expert advice regarding their claim(s) and counseling and information on additional resources. The VSO also completes and files paperwork for benefits from all levels of eligibility and most importantly advocate on behalf of the veteran through the claims process, if necessary.

EXPENDITURES:

FD1000 - CC1153 Veterans Service Officer - 2				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 58,698	\$ 44,303	\$ 61,267	\$ 132,487
Operating Expenditures	\$ 13,134	\$ 24,806	\$ 80,250	\$ 45,850
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 71,832	\$ 69,109	\$ 141,517	\$ 178,337

FD1000-CC1160: Unincorporated Blight Remediation

STATEMENT OF FUNCTION:

The Unincorporated Blight Remediation Cost Center is used for the renewal of blighted areas in the County. The Cost Center is supported by funds generated from escheatment property sales.

It is the goal of the Blight Remediation Cost Center to ensure provisions pertaining to blight in the County's Future Land Use Element, a component of the 2040 Comprehensive Plan, are met in order to accurately accommodate for future growth and development of the County.

EXPENDITURES:

FD1000 - CC1160 Unicorp Blight Remediation				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 158,173	\$ 158,173
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 158,173	\$ 158,173

FD1000-CC1161: Aging True

STATEMENT OF FUNCTION:

The Aging True - Older Americans Act Cost Center provides essential services to the older population of Clay County through the State Department of Elder Affairs (DOEA). The Older Americans Act was established by the Federal Government to provide essential services to the elderly citizens of the nation by the 89th Congress on July 14, 1965. It is the goal of Aging True - Older Americans Act Cost Center to provide services to elderly residents of Clay County.

EXPENDITURES:

FD1000 - CC1161 Aging True				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 46,751	\$ 8,067	\$ 150,000	\$ 375,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ 463,142	\$ 463,784	\$ 463,784	\$ 463,784
TOTALS	\$ 509,893	\$ 471,851	\$ 613,784	\$ 838,784

FD1000-CC1163: Jacksonville Transportation Authority / Motor Vehicle Services

STATEMENT OF FUNCTION:

The Jacksonville Transportation Authority/Motor Vehicle Services administers the Transportation Disadvantaged Program in Clay County. The State of Florida established the Florida Commission for the Transportation Disadvantaged to contract with transportation coordinators in each county/service area for the coordination of transportation services for older adults, persons with disabilities, persons of low income and children at risk. This service is currently provided by Jacksonville Transportation Authority (JTA). It is the goal of Jacksonville Transportation Authority/Motor Vehicle Services to provide transportation services to residents of Clay County.

EXPENDITURES:

FD1000 - CC1163 Jacksonville Transportation Authority / Motor Vehicle Services				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 180,566	\$ 111,250	\$ 828,518	\$ 929,263
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 180,566	\$ 111,250	\$ 828,518	\$ 929,263

FD1000-CC1165: Economic Development

STATEMENT OF FUNCTION:

The Economic Development Program is used to administer business incentives to attract and retain business enterprises toward the achievement of economic development goals which constitute a public purpose, per Florida Statute 125.045. The program is intended to optimize the following four (4) core objectives utilizing quantifiable measures and aggressive strategies to help Clay County achieve its goal of obtaining new primary job growth: (1) increase Clay County’s average wage levels, (2) promote and encourage private capital investment, (3) create and expand employment opportunities within Clay County, and, (4) encourage job development that enhances or minimally impacts transportation.

It is the goal of the Economic Development Program to attract and retain manufacturing development, business enterprise management, and other activities conducive to economic promotion, in order to provide a stronger, more balanced, and stable economy in the County; to enhance and preserve purchasing power and employment opportunities for the County residents; and to improve the welfare and competitive position of the County.

EXPENDITURES:

FD1000 - CC1165 Economic Development				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ 76,047	\$ 91,471	\$ 120,600	\$ 115,600
TOTALS	\$ 76,047	\$ 91,471	\$ 120,600	\$ 115,600

FD1000-CC1166: Keystone Heights Community Redevelopment Agency

STATEMENT OF FUNCTION:

The Keystone Community Redevelopment Agency (CRA) is a public agency created under Florida Statute 163.356 to make improvements, within a corporate limit, in the Keystone Community. Funds are received from taxes received from properties located within the CRA. In general, CRA's are created to undertake the reduction or elimination of a “blighted” area by improving crime prevention, affordable housing, “blight” clearance, or revitalizing economically a “distressed” coastal resort and tourist area. The goal of the Keystone Community Redevelopment Agency is to make the community a better environment for citizens and visitors of the City of Keystone Heights.

EXPENDITURES:

FD1000 - CC1166 Keystone Heights Community Redevelopment Agency				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 60,095	\$ 60,807	\$ 68,000	\$ 103,003
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 60,095	\$ 60,807	\$ 68,000	\$ 103,003

FD1000-CC1168: Medical Examiner

STATEMENT OF FUNCTION:

The Medical Examiner of District 4, per Florida Statute 406.11, is used to determine a deceased individual of the County whose cause of death is unexpected and meets certain criteria stated in F.S. 406.11. This cost center funds medical examiner costs associated with deceased individuals who are indigent. It is the goal of the Medical Examiner is to provide accurate, timely, and top-quality medical examiner services to the criminal justice, law enforcement, and insurance agencies, funeral homes, and general public.

EXPENDITURES:

FD1000 - CC1168 Medical Examiner				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 709,375	\$ 805,825	\$ 875,000	\$ 875,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 709,375	\$ 805,825	\$ 875,000	\$ 875,000

FD1000-CC1169: Rescue Services

STATEMENT OF FUNCTION:

Clay County Rescue Services, consisting of career employees and volunteer members, provides high quality and efficient emergency medical care, fire suppression and all hazard mitigation services to the citizens and visitors of Clay County from twelve (12) fire stations.

The goal of Rescue Services is to provide emergency medical services, fire suppression and hazard mitigation services to the citizens and visitors of Clay County. This service is provided with the establishment of twelve (12) fire stations staffed with career firefighters. The firefighting capability extends to include ten (10) full time and (1) part time pre-hospital emergency medical vehicles that are also staffed with cross-trained firefighter/emergency medical technicians (EMTs) and firefighter/paramedics.

EXPENDITURES:

FD1000 - CC1169 Rescue Services				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 13,978,477	\$ 15,786,361	\$ 17,459,122	\$ 23,668,502
Operating Expenditures	\$ 1,533,516	\$ 2,396,828	\$ 2,475,413	\$ 2,945,402
Capital Outlay	\$ 114,842	\$ 1,059,264	\$ 1,385,625	\$ 1,526,250
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 15,626,834	\$ 19,242,453	\$ 21,320,160	\$ 28,140,154

2021/2022 ACCOMPLISHMENTS:

- Participated in local and State committees that provide regional guidance that strengthens both the local and regional Emergency Services Programs.
- Continued the application and management of Federal, State and local grants aimed at augmenting revenue for the enhancement of services to the citizens and visitors served by Rescue Services.
- Continued to refine processes and accompanying policies that allow documentation systems to be virtually paperless while improving accuracy and efficiency in finance and operational response.

2022/2023 GOALS:

- Continue to improve the competency and capability of employees to function in more senior organizational roles and duties, through training and mentoring, to meet the growing demands of the Clay County Public Safety Department.
- Continue to enhance the quality assurance/quality improvement approach of documentation efforts to insure an evidence-based medicine approach while improving revenue returns.
- Maintain a successful bargaining agreement with the collective bargaining unit that encompasses all ranks, including the battalion chiefs.



FD1000-CC1170: Emergency Management

STATEMENT OF FUNCTION:

Clay County Emergency Management oversees the County’s response to the operational, response, recovery and mitigation aspect of disasters in Clay County. The Cost Center’s goal is to ensure the readiness of Emergency Management and Partnering Agencies to respond to emergencies and events in the County.

EXPENDITURES:

FD1000 - CC1170 Emergency Management				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 56,825	\$ 92,213	\$ 465,752	\$ 179,910
Operating Expenditures	\$ 115,586	\$ 89,438	\$ 182,526	\$ 147,827
Capital Outlay	\$ 2,130	\$ 10,833	\$ 76,000	\$ 70,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 174,540	\$ 192,484	\$ 724,278	\$ 397,737

2021/2022 ACCOMPLISHMENTS:

- Updated the County CEMP.
- Engaged with partners in training and certification.
- Resumed efforts to streamline and update existing plans.

2022/2023 GOALS:

- Continue to engage and collaborate with our state and local partners on training and exercises.
- Continue efforts to update existing plans.
- Incorporate new staff members into the program to assist with disaster response efforts as well as training and planning efforts.



FD1000-CC1171: Public Safety – Administration / Communication

STATEMENT OF FUNCTION:

Clay County Public Safety – Administration/Communications encompasses the senior and civilian support staffs who are responsible for the supervision of the Clay County Public Safety Department. They manage and support the operation of Fire Loss Management, Fire Rescue Operations, Logistics, Training, Emergency Medical Services (EMS) Billing and Fire Rescue Communications for the Department.

The goal of this cost center is to ensure the efficient operation of the Clay County Public Safety Department through the cost-effective management of the Department’s emergency service processes which provide the citizens and visitors of Clay County prevention, protection and professionalism every day.

EXPENDITURES:

FD1000 - CC1171 Public Safety - Administration / Communication				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 1,380,982	\$ 1,569,319	\$ 1,776,820	\$ 2,652,415
Operating Expenditures	\$ 314,054	\$ 280,101	\$ 441,300	\$ 513,585
Capital Outlay	\$ 5,389	\$ 103,789	\$ 142,000	\$ 107,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,700,424	\$ 1,953,210	\$ 2,360,120	\$ 3,273,000

2021/2022 ACCOMPLISHMENTS:

- Reached a multiyear collective bargaining agreement.
- Trained and prepared new hire classes for operations and communications.
- Maintained the readiness of the fleet for emergency response

2022/2023 GOALS:

- Ensure the efficient operation of Clay County Public Safety Department.
- Continue to maintain communications center personnel and training.
- Maintain supplies and readiness of fleet to support operations.

FD1000-CC1172: COVID-19 Response

STATEMENT OF FUNCTION:

The COVID-19 Response Division was created during the beginning of the Coronavirus pandemic to provide appropriation to record efforts provided by the County as a result of the pandemic. Thorough records are kept to report disaster related expenditures to the Federal Emergency Management Agency (FEMA) using the National Disaster Recovery Framework Guide. This Guide enables effective recovery support to disaster-impacted States, Tribes, Territorial and local jurisdictions. It is the goal of COVID-19 Response Division to maintain efficient appropriations to cover possible recovery efforts in response to the pandemic.

EXPENDITURES:

FD1000 - CC1172 COVID-19 Response				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 558,848	\$ 26,689	\$ -	\$ -
Capital Outlay	\$ 30,617	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 589,465	\$ 26,689	\$ -	\$ -

FD1000-CC1175: Disaster Recovery

STATEMENT OF FUNCTION:

The Disaster Recovery Cost Center was created to provide appropriations to record efforts provided by the County as a result of a disaster. Thorough records are kept to report disaster related expenditures to the Federal Emergency Management Agency's (FEMA) using the National Disaster Recovery Framework Guide. This Guide enables effective recovery support to disaster-impacted States, Tribes, Territorial and local jurisdictions. It is the goal of the Disaster Recovery Cost Center is to maintain efficient appropriations to cover for possible disaster recovery efforts in case need is presented.

EXPENDITURES:

FD1000 - CC1175 Disaster Recovery				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 38,598	\$ 45,672	\$ 500,000	\$ 350,000
Capital Outlay	\$ -	\$ -	\$ -	\$ 150,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 38,598	\$ 45,672	\$ 500,000	\$ 500,000

FD1000-CC1178: Hospital Services

STATEMENT OF FUNCTION:

The Hospital Services Cost Center supports the County's financial responsibility for certified residents who are qualified indigent patients treated at an out-of-county participating hospital or regional referral hospital. This is a responsibility of the County per Florida Statute 154.306.

The goal of the Hospital Services Cost Center is to fulfill the County's responsibility of caring for qualified indigent patients who are treated at a participating out-of-county hospital.

EXPENDITURES:

FD1000 - CC1178 Hospital Services				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 32,152	\$ 8,009	\$ 76,875	\$ 76,875
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 32,152	\$ 8,009	\$ 76,875	\$ 76,875

FD1000-CC1179: Public Assistance Services

STATEMENT OF FUNCTION:

Public Assistance Services assists with supporting County citizens who are financially disadvantaged in areas such as child support enforcement, Medicaid assistance and Solid Waste Financial Hardship. It is the goal of Public Assistance Services is to address immediate needs and to help low-income families access the financial help they need.

EXPENDITURES:

FD1000 - CC1179 Public Assistance Services				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 2,774,996	\$ 2,822,096	\$ 2,948,245	\$ 2,988,245
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,774,996	\$ 2,822,096	\$ 2,948,245	\$ 2,988,245

FD1000-CC1180: Aid to Private Organizations

STATEMENT OF FUNCTION:

Aid to Private Organizations provides financial support to nonprofit organizations within the community. There is an application process which helps the Board of County Commissioners decide how to spread limited resources among the applicants. It is the goal of Aid to Private Organizations to help support nonprofit organizations which assist with the needs of Clay County citizens in the area(s) of health, safety and/or quality of life.

EXPENDITURES:

FD1000 - CC1180 Aid To Private Organizations				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ 290,612	\$ 290,612	\$ 290,612	\$ 290,612
TOTALS	\$ 290,612	\$ 290,612	\$ 290,612	\$ 290,612

FD1000-CC1185: Animal Services

STATEMENT OF FUNCTION:

Clay County Animal Services (CCAS) is responsible for enforcement of animal related State laws and County ordinances regarding animal welfare and community concerns. CCAS provides humane care for the abandoned, abused and unwanted animals of Clay County. The Cost Center is responsible for public health and safety, as well as animal health. The Cost Center also educates the public on animal related topics and encourages spaying and neutering of all pets in an effort to alleviate pet overpopulation.

The mission at Clay County Animal Services is to safeguard public health and safety from dangerous and sick animals; to protect the community's animals from cruelty and neglect; to humanely house, care for, and provide placement for homeless pets; and to find humane resolutions for the animals in its care. In addition, it strives to reduce pet overpopulation by working closely with local nonprofit and community organizations, and to educate the community on responsible pet ownership.

EXPENDITURES:

FD1000 - CC1185 Animal Services				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 1,011,537	\$ 1,120,495	\$ 1,750,549	\$ 1,795,364
Operating Expenditures	\$ 276,109	\$ 342,863	\$ 686,500	\$ 750,202
Capital Outlay	\$ 10,934	\$ 86,744	\$ 65,000	\$ 75,365
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,298,580	\$ 1,550,102	\$ 2,502,049	\$ 2,620,931

2021/2022 ACCOMPLISHMENTS:

- Improved cat housing which makes for less stressed animals and better adoption candidates for citizens to choose from.
- Increased community outreach by helping citizens with pet food and spay/neuter surgeries that they otherwise could not afford.
- Continued to keep length of stay down for cats through partnerships with off-site adoption locations.

2022/2023 GOALS:

- Achieve and maintain a 90% live release rate for all animals.
- Expand on the volunteer program at the shelter.
- Promote and effectively manage vector control.

FD1000-CC1188: Parks and Recreation Administration

STATEMENT OF FUNCTION:

The function of Parks and Recreation Administration is to improve the lives of residents and visitors of Clay County by providing quality recreation facilities and programs by creating places and spaces for them to enjoy healthy, active lifestyles, ensuring all residents have access to the benefits of high-quality parks and recreation, and the preservation of the natural beauty of our environment.

EXPENDITURES:

FD1000 - CC1188 Parks and Recreation Administration				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 603,517	\$ 557,436	\$ 964,970	\$ 638,269
Operating Expenditures	\$ 1,138,501	\$ 872,307	\$ 2,603,495	\$ 745,708
Capital Outlay	\$ 187,688	\$ 75,169	\$ 985,000	\$ 1,340,291
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,929,706	\$ 1,504,913	\$ 4,553,465	\$ 2,724,268

2021/2022 ACCOMPLISHMENTS:

- Safe removal of Old Shands Pier from the St. Johns River.
- Launched new online reservation system allowing guests to view real-time availability of Camp Chowenwaw and Pavilion facilities to book reservations online.
- Repaired, replaced and installed baseball safety netting at seven (7) Community Parks.

2022/2023 GOALS:

- Develop a Park System Master Plan conducted by a professional firm to identify Capital Improvement Plan (CIP), American Rescue Plan Act (ARPA), Florida Boating Improvement, and Impact Fee Projects.
- Repair damaged bridge sections of Black Creek Bike Trail
- Conduct Parks Strategic Plan to identify direction of department and preparation to disband Athletic Association leases to program, staff, and maintain athletic facilities.

FD1000-CC1190 to CC1194 & CC1196: Library Services

STATEMENT OF FUNCTION:

The Clay County Library System is dedicated to providing free access to information for all citizens of the County. In both the virtual and physical libraries, the Library’s role is to provide products and services that expand knowledge and increase skills. The Library offers classes, online content, and meeting, study, and gathering areas. Patrons have convenient access to electronic resources as well as opportunities for discovery through innovative technologies. We strive to provide resources that will challenge, educate, inform, entertain, and inspire our library users.

EXPENDITURES:

FD1000 - CC1190 Libraries Administration				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 914,960	\$ 742,100	\$ 909,826	\$ 1,028,244
Operating Expenditures	\$ 103,836	\$ 143,541	\$ 848,368	\$ 918,607
Capital Outlay	\$ 237,906	\$ 314,476	\$ 328,495	\$ 425,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,256,702	\$ 1,200,116	\$ 2,086,689	\$ 2,371,851

FD1000 - CC1191 Orange Park Library				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 433,628	\$ 387,531	\$ 611,422	\$ 631,886
Operating Expenditures	\$ 39,806	\$ 46,745	\$ 104,800	\$ 155,861
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 473,433	\$ 434,276	\$ 716,222	\$ 787,747

FD1000 - CC1192 Green Cove Springs Library				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 246,839	\$ 251,210	\$ 363,150	\$ 328,560
Operating Expenditures	\$ 18,967	\$ 20,435	\$ 129,800	\$ 146,769
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 265,806	\$ 271,645	\$ 492,950	\$ 475,329

FD1000 - CC1193 Keystone Heights Library				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 215,236	\$ 257,965	\$ 344,294	\$ 304,777
Operating Expenditures	\$ 7,192	\$ 17,938	\$ 24,000	\$ 27,142
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 222,428	\$ 275,903	\$ 368,294	\$ 331,919

FD1000 - CC1194 Middleburg Library				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 226,080	\$ 227,687	\$ 288,019	\$ 300,997
Operating Expenditures	\$ 17,758	\$ 12,862	\$ 42,300	\$ 38,312
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 243,839	\$ 240,548	\$ 330,319	\$ 339,309

FD1000 - CC1196 Fleming Island Library				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 425,776	\$ 426,442	\$ 511,952	\$ 759,897
Operating Expenditures	\$ 58,886	\$ 68,927	\$ 155,500	\$ 345,152
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 484,662	\$ 495,368	\$ 667,452	\$ 1,105,049

2021/2022 ACCOMPLISHMENTS:

- Increased outreach opportunities providing “pop-up” libraries throughout County.
- Provided children’s outdoor programming in parks and at all libraries.
- Launched small business centers at Orange Park and Fleming Island.
- Upgraded mobile hot spots to meet patron needs.
- Increased access to digital content through grants.

2022/2023 GOALS:

- Obtain self-checkout percentage of circulation at 45%.
- Provide a variety of outreach, in addition to in-house programming, to serve communities in Clay County without convenient library access and increase partnerships to expand programming and outreach.
- Increase access to digital content to patrons through products, services and collection management by 50%.
- Decrease hold wait times by 75%.
- Establish programs and workshops for small businesses through the Small Business Centers operated by staff and utilize partners to offer workshops and programs.



FD1000-CC1199: Agriculture Agent

STATEMENT OF FUNCTION:

The Clay County Extension Service is a partnership between the Clay County BCC and the University of Florida Institute of Food and Agricultural Sciences. Our objective is to help strengthen our community, sustain agriculture and natural resources, promote healthy families and individuals, and enhance personal and community quality of life. We accomplish these objectives with practical, how-to education based on university research in agriculture and natural resources, urban and commercial horticulture, family and consumer sciences, and 4-H youth development.

The goal of Extension Services/Agriculture is to be the best county Extension office in Florida - in the eyes of its customers, stakeholders, peers, and communities. Through all of its deliverables, services, solutions, and relationships, it seeks to provide quality, relevant education and research-based expertise to create healthy people, a healthy environment, and a healthy economy in Clay County.

EXPENDITURES:

FD1000 - CC1199 Agriculture Agent				
CATEGORY	FY2020	FY2021	FY2022	FY2023
	Actuals	Actuals	Budget	Budget
Personnel Services	\$ 439,893	\$ 450,820	\$ 437,150	\$ 505,756
Operating Expenditures	\$ 67,146	\$ 70,836	\$ 223,071	\$ 317,813
Capital Outlay	\$ 2,936	\$ 3,322	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 509,974	\$ 524,978	\$ 660,221	\$ 823,569

2021/2022 ACCOMPLISHMENTS:

- For every dollar the County invests in Extension there is a return on investment (ROI) of \$1.52 from the University of Florida, USDA, grants, endowments, contributions, and donations.
- 730 Extension volunteers donated 9,038 hours of service back to the community equating to \$257,945 in value.
- 14,985 citizens participated in group educational programs.
- UF/IFAS Extension Agents reached over 165,000 citizens where research-based information was shared.



2022/2023 GOALS:

- Continue to provide excellent customer service.
- Increase public outreach and engagement and expand our impact in the county by recruiting, screening, training, and retaining volunteers.
- Strengthen the UF/BCC partnership by providing the resources and expertise needed to address local or emerging issues.
- Engage citizen advisory committees to identify local issues to inform the development of relevant educational solutions that result in knowledge gain and behavior change.
- Continue to seek grants to further support public outreach and engagement.

FD1000-CC1200: Soil Conservation**STATEMENT OF FUNCTION:**

The Clay County Soil and Water Conservation was established under Chapter 582 of the Florida Statutes as a state and local partnership with the federal government to protect and restore soil and water resources, and to assist private landowners in using conservation practices. The partnership works to address serious issues with regard to soil erosion, flood damage and water quality. The mission of the Clay County Soil and Water Conservation District is to ensure a quality urban and rural environment through protection, restoration and improvements of the District's soil, water and natural resources.

EXPENDITURES:

FD1000 - CC1200 Soil Conservation				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 702	\$ 1,015	\$ 3,220	\$ 2,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 702	\$ 1,015	\$ 3,220	\$ 2,500

2021/2022 ACCOMPLISHMENTS:

- Hosted ‘Healthy Soil Healthy Life’ youth poster and speech contest.
- Educational outreach to citizens at community events.

2022/2023 GOALS:

- Provide assistance to citizens on natural resource management and conservation issues.
- Increase number of educational kiosks at Clay County parks.

FD1000-CC1201: Transit Authority

STATEMENT OF FUNCTION:

Transit Authority is used to pay for County transportation needs via the Northeast Regional Transportation Commission per Florida Statute 343. The Northeast Regional Transportation Commission is a State agency that covers the six-county area of Baker, Clay, Duval, Nassau, Putnam, and St. Johns Counties. The Transit Authority supports the goal of the Northeast Regional Transportation Commission to improve mobility and expand multimodal transportation options for persons and freight throughout the North Florida region.

EXPENDITURES:

FD1000 - CC1201 Transit Authority				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 73,875	\$ 75,693	\$ 75,600	\$ 75,934
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 73,875	\$ 75,693	\$ 75,600	\$ 75,934

FD1000-CC1204: Mosquito Control

STATEMENT OF FUNCTION:

The objective of Mosquito Control is to provide Clay County residents with effective and environmentally sound mosquito control. Services are available to all and county residents and currently provided by Mosquito Control Services of Florida, LLC. Its goal is to reduce mosquito populations and protect public health. To accomplish this goal, Mosquito Control will provide exemplary customer service; use integrated mosquito management and industry best practices; practice data-driven and science-based decision making; seek grant funding to augment County funding; and engage and educate citizens about mosquito control topics.

EXPENDITURES:

FD1000 - CC1204 Mosquito Control				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ 9,263	\$ 10,543
Operating Expenditures	\$ -	\$ -	\$ 275,700	\$ 275,700
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 284,963	\$ 286,243

2021/2022 ACCOMPLISHMENTS:

- Completed 446 citizen service requests for mosquito control.
- Treated over 192,000 acres with adulticide, a 6.67% increase from FY20/21.
- Treated over 651 acres with larvicide, a 45.75% increase.
- Released 688 mosquito fish.

2022/2023 GOALS:

- Improve public outreach at community educational events and engagement.
- Implement mosquito control community cleanup event and education campaign.
- Identify and implement new technologies to improve the efficacy of our control efforts.

FD1000-CC1206: Fleet / Fuel Management

STATEMENT OF FUNCTION:

The Fleet / Fuel Management Cost Center provides efficient and effective County fleet services by providing customer agencies with safe, reliable, economical, environmentally sound transportations and related services that are responsive to the needs of the individual customer groups, as well as conserving vehicle value and equipment investments. The Cost Center also operates and maintains the countywide vehicle refueling system. Fleet / Fuel Management’s primary objective is to control the overall cost of operating and maintaining the County’s fleet of vehicles and equipment through development and implementation of a comprehensive vehicle use and replacement program using objective criteria such as age, usage levels and maintenance costs.

EXPENDITURES:

FD1000 - CC1206 Fleet / Fuel Management				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 937,073	\$ 965,257	\$ 1,025,970	\$ 1,324,873
Operating Expenditures	\$ 1,147,521	\$ 1,393,609	\$ 3,107,400	\$ 2,547,000
Capital Outlay	\$ 16,151	\$ 43,485	\$ 156,000	\$ 638,709
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,100,745	\$ 2,402,352	\$ 4,289,370	\$ 4,510,582

2021/2022 ACCOMPLISHMENTS:

- Completed upgrade to Middleburg Fuel Site.
- Completed Fabrication / Welding Bay at Fleet Facility.
- Conducted Fire & Safety Monthly Meetings.

2022/2023 GOALS:

- Upgrade Green Cove Springs Fuel Site.
- Monitor down time and improve efficiency.
- Develop 10-Year Replacement Plan for Vehicles and Equipment.

FD1000-CC1207: Knowles / Hazard Pit Clean-Up

STATEMENT OF FUNCTION:

Knowles/H.P. Clean-Up is a temporary program for the continued contamination assessment and restoration of the Sleepy Hollow site. The contamination assessments were required by Florida Department of Environmental Protection (FDEP) Consent Orders issued for each site in 2006. The completion of the contamination assessments and final restoration is the last phase of the program which involved the excavation, sorting, and disposal of improperly buried solid wastes at each site. Since inception of the program, the assessments have been completed at the Masters Pit, Nolan Pit and High Ridge Estates sites with FDEP’s issuance of Site Rehabilitation Completion Orders (SRCO). The assessment at Knowles Pit is considered complete; the County is awaiting FDEP to issue the Site Rehabilitation Completion Order.

The only remaining routine contamination assessment work is conducted at the Sleepy Hollow site where FDEP has requested additional sampling to ensure there is little to no residual contamination. The Sleepy Hollow assessment work includes annual sampling of ten (10) wells as there remains residual contamination. None of the other sites have any routine assessment requirements.

Finishing the contamination assessments will be the implementation of institutional controls- restrictive covenants- at the Masters Pit, Nolan Pit, Knowles Pit and Sleepy Hollow sites. These documents were submitted to FDEP and the States Office of General Council for review in 2016. The final restoration of the sites will include the abandonment and removal of the groundwater monitoring wells upon completion of the contamination assessments and written approval from FDEP. It is the goal of the Division to close out the contamination assessments at all of the remediated public works sites.

EXPENDITURES:

FD1000 - CC1207 Knowles / Hazard Pit Clean-Up				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 15,269	\$ 5,412	\$ 10,000	\$ 10,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 15,269	\$ 5,412	\$ 10,000	\$ 10,000

2021/2022 ACCOMPLISHMENTS:

- Conducted annual sampling at Sleepy Hollow site and submitted contamination assessment report to FDEP in accordance with the Consent Order.
- Worked with FDEP for approval of the Restrictive Covenants that were submitted in 2016.

2022/2023 GOALS:

- Conduct the annual sampling at Sleepy Hollow site and submit contamination assessment report to FDEP in accordance with the Consent Order.
- Work with FDEP to implement the Restrictive Covenants that were submitted in 2016.

FD1000-CC1223: Online Presence Team

STATEMENT OF FUNCTION:

In FY22/23, Online Presence Team merged with the Public Information Office (PIO) to form the Communication Services Cost Center. Information pertaining to the Online Presence Team from FY22/23 forward can be found in this section in the subsection titled FD1000-CC1102, Communications Services.

EXPENDITURES:

FD1000 - CC1223 Online Presence Team				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ 234,590	\$ -
Operating Expenditures	\$ -	\$ -	\$ 222,610	\$ -
Capital Outlay	\$ -	\$ -	\$ 4,500	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 461,700	\$ -

FD1000-CC1225: Grants Management Department

STATEMENT OF FUNCTION:

Grants Management Department is responsible for accurately tracking grants countywide and monitoring awards for compliance. The Department works cooperatively across departments to discuss grant opportunities and ensure that timely reimbursement requests are submitted. Proper grants management is intended to increase revenue streams and reduce financial risk.

EXPENDITURES:

FD1000 - CC1225 Grants Management Department				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ 81,263	\$ 263,897	\$ 414,159
Operating Expenditures	\$ -	\$ 499	\$ 64,750	\$ 52,500
Capital Outlay	\$ -	\$ -	\$ 5,000	\$ 27,476
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 81,762	\$ 333,647	\$ 494,135

2021/2022 ACCOMPLISHMENTS:

- Developed the BCC approved Grants Management Policy.
- Developed the BCC approved Donation and Sponsorship Policy.
- Established the Grants Management Division.

2022/2023 GOALS:

- Establish an indirect cost rate.
- Produce an Annual Report for the BCC.
- Develop and grow a countywide sponsorship program.

FD1000-CC1226: Ambulance Billing Department

STATEMENT OF FUNCTION:

The Ambulance Billing Team oversees and liaisons an over 13,000 patient transport and \$4-million ambulance revenue system and contract. Staff works with administration and paramedics in the Public Safety Department to facilitate the review, quality assurance and transmission of the associated patient care reports to the staff of the contracted ambulance billing company in order to process claims appropriately. Staff also creates and monitors quality metrics to help improve patient care documentation and the claims process, help reduce the occurrence of patient refunds, and facilitate communications between the above and the billing personnel at the local hospitals the patients are taken too. Additionally, the staff are responsible for the gathering and submission of data along with the monitoring of the County’s participation in multiple state and federal supplemental reimbursement programs and conducting routine internal audits to keep in compliance with state and federal ambulance billing laws.

EXPENDITURES:

FD1000 - CC1226 Ambulance Billing Department				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ 130,579	\$ 217,255
Operating Expenditures	\$ -	\$ -	\$ 514,525	\$ 703,247
Capital Outlay	\$ -	\$ -	\$ 2,000	\$ 1,500
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 647,104	\$ 922,002

2021/2022 ACCOMPLISHMENTS:

- Participated in PEMT Program Fee for Service & Managed Care.
- Increased Ambulance Billing revenue.
- Began program restructure to realign contract management with billing objectives.

2022/2023 GOALS:

- Increase Ambulance Billing revenue collections.
- Continue to restructure / redesign Ambulance Billing Program.
- Decrease unbillable accounts with better front-end operations.

FD1000-CC1235: Town Center Rentals

STATEMENT OF FUNCTION:

Town Center Rentals is a Cost Center used to collect rental payments and pay for any miscellaneous expenses associated with the rented units.

EXPENDITURES:

FD1000 - CC1235 Town Center Rentals				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 289,888	\$ 37,621	\$ 36,464
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 289,888	\$ 37,621	\$ 36,464

FD1000-CC1236: Community Services

STATEMENT OF FUNCTION:

Clay County Community Services is dedicated to the overall well-being of all Clay County residents. By creating lasting collaboration and partnerships its goal is to achieve quality services and support for all in reaching self-sufficiency. It strives to strengthen, empower, and preserve the dignity of all Clay County individuals and families by providing leadership, advocacy, and quality programming.

EXPENDITURES:

FD1000 - CC1236 Community Service				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ 554	\$ 317,478	\$ 382,541
Operating Expenditures	\$ -	\$ -	\$ 27,070	\$ 292,625
Capital Outlay	\$ -	\$ -	\$ 5,000	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 554	\$ 349,548	\$ 675,166

FD1000-CC1243: Damages Processing

STATEMENT OF FUNCTION:

The Damages Processing unit seeks to take the burden off County Departments and channel all costs due to damages of County property and vehicles through one unit.

EXPENDITURES:

FD1000 - CC1243 Damages Processing				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 450,000
Capital Outlay	\$ -	\$ -	\$ -	\$ 50,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 500,000

2021/2022 ACCOMPLISHMENTS:

- The Damages Processing Cost Center was not established until this fiscal year. There are no prior year accomplishments.

2022/2023 GOALS:

- Implement and rollout the Damages Processing Procedure to all departments.
- Provide reliable information to budget damages and costs incurred for related County property and vehicles.

FD1000-CC1247: Wellness

STATEMENT OF FUNCTION:

The Wellness unit aims to empower employees and dependents to make better health choices leading them to achieve optimal well-being and self-care. Employees will be offered a variety of programs and services to help make healthy choices easy.

EXPENDITURES:

FD1000 - CC1247 Wellness				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 21,866
Operating Expenditures	\$ -	\$ -	\$ -	\$ 641,094
Capital Outlay	\$ -	\$ -	\$ -	\$ 1,500
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 664,460

2021/2022 ACCOMPLISHMENTS:

- The Wellness Cost Center was not established until this fiscal year. There are no prior year accomplishments.

2022/2023 GOALS:

- Implement and rollout of County's Wellness Program.
- Focus on employee training and development to promote health and wellness.

FD1000-CC1248: Camp Chowenwaw

STATEMENT OF FUNCTION:

The function of Camp Chowenwaw Cost Center is to provide opportunities for Clay County residents and visitors to increase access to high-quality parks and facilities for healthy activities, and the conservation and enhancement of the natural resources of our native ecosystem for leisure hiking, camping, and trails usage.

EXPENDITURES:

FD1000 - CC1248 Camp Chowenwaw				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 298,047
Operating Expenditures	\$ -	\$ -	\$ -	\$ 391,550
Capital Outlay	\$ -	\$ -	\$ -	\$ 70,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 759,597

2021/2022 ACCOMPLISHMENTS:

- Opened new Nature Center and Museum at Camp Chowenwaw.
- Began designs for Moccasin Slough nature center, restroom, boardwalk, and observation tower.
- Launched new online reservation system allowing guests to view real-time availability of Camp Chowenwaw and Pavilion facilities and book online.

2022/2023 GOALS:

- Provide a minimum of eight (8) recreational, athletic, or nature-based programs and or/ events that promote wellness, community, or enrichment through hands on programming or strategic partnerships with various community stakeholders.
- Complete design and begin construction of Moccasin Slough nature center, boardwalk, and observation towers as identified in the Management Plan by Florida Community Trust.
- Work with consulting firm to plan and execute Rideout Preserve Park amenity requirements as identified in the North Florida Land Trust Management Plan.

FD1000-CC1249: Regional Sports Complex

STATEMENT OF FUNCTION:

The Regional Sports Complex enhances opportunities to host sporting activities for the purpose of promoting and increasing tourism throughout Clay County, as well as creating the ancillary benefits of providing additional recreational resources for Clay County residents.

EXPENDITURES:

FD1000 - CC1249 Regional Sports Complex				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 42,700
Capital Outlay	\$ -	\$ -	\$ -	\$ 333,800
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 376,500

2021/2022 ACCOMPLISHMENTS:

- The Regional Sports Complex Cost Center was not established until this fiscal year. There are no prior year accomplishments.

2022/2023 GOALS:

- Complete and approve conceptual design of Regional Complex Phase 1 by December 2022.
- Hire Athletic Field Supervisor, secure mowing and maintenance equipment, and Agronomic Contract in preparation to the opening of the Regional Sports Complex.
- Partner with Tourism to identify and engage tournament organizers to host sports related tourism events at the Complex.
- Complete build of Regional Sports Complex Phase 1 by December of 2023.

FD1000-CC1250: Gun Range

STATEMENT OF FUNCTION:

The Clay County Gun Range will support the training requirements of the Clay County Sheriff's Office and local law enforcement agencies. Time will be identified for the range to be utilized by the Clay County Citizens and market events suitable for the Gun Range property when time permits.

EXPENDITURES:

FD1000 - CC1250 Gun Range				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 91,420
Operating Expenditures	\$ -	\$ -	\$ -	\$ 20,900
Capital Outlay	\$ -	\$ -	\$ -	\$ 67,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 179,320

2021/2022 ACCOMPLISHMENTS:

- Began construction of the Clay County Public Gun Range.
- Worked with Clay County Sheriff's Office (CCSO) to draft future procedures.
- Drafted Standard Operating Procedures for the County Gun Range.
- Requested staffing in FY 2022/2023.
- Created budget for start-up cost and maintenance requirements in FY 2022/2023 Budget.

2022/2023 GOALS:

- Complete Construction of the Gun Range by December 2022.
- Obtain FDLE certification of the Gun Range
- Develop and implement Standard Operating Procedures.
- Clay County Sheriff's Office (CCSO) and other Law Enforcement Agencies begin completing qualifications on the Gun Range.
- Allot time for public citizens to utilize the Gun Range.
- Work with Tourism to market the Gun Range for future events.
- Staff and implement maintenance plan.

FD1000-CC1251: Fairgrounds

STATEMENT OF FUNCTION:

Clay County Fairgrounds is a 45-acre event venue providing 26,000 square feet of climate-controlled space, 48,600 square-foot covered arena with seating for 3,400, a smaller covered arena, barns supplying 154 stalls, a midway and event lawn with 48 full service RV spots and 40 RV hookups and 5 restroom buildings.

EXPENDITURES:

FD1000 - CC1251 Fairgrounds				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 122,144
Operating Expenditures	\$ -	\$ -	\$ -	\$ 187,815
Capital Outlay	\$ -	\$ -	\$ -	\$ 31,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 340,959

2021/2022 ACCOMPLISHMENTS:

- Construction and opening of warming kitchen and restrooms in the Exhibit Hall 2 Building.

2022/2023 GOALS:

- To complete at least two capital improvement projects at the Fairgrounds that will significantly improve the customer experience and aesthetics of the venue by no later than December 2023.
- Establish facility Standard Operating Procedures for each aspect of the Fairgrounds business model.
- Track revenue expenses and general market statistics to develop baseline goals for the future.

FD1000-CC1254: Inspector General

STATEMENT OF FUNCTION:

The mission of the Inspector General (IG) is to provide responsibility for activities that promote accountability and integrity. Its duties encompass prevention and detection of fraud, waste, and abuse. The IG improves efficient and effective use of public resources and preserves public trust in Clay County government. The Inspector General strives to educate citizens and policymakers about the operation of their government. Its investigations facilitate development of internal controls that provide for the detection, prevention, and reporting of fraud, waste and abuse directed against County government. The Inspector General is responsible for auditing and investigating operations of the Board of County Commissioners, operations of the Clerk and Comptroller, contractors doing business with Clay County and County revenue sources. This cost center was created as a response to the passing of the Florida Amendment 10 in in the 2018 General Election.

EXPENDITURES:

FD1000 - CC1254 Inspector General				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 211,441
Operating Expenditures	\$ -	\$ -	\$ -	\$ 47,190
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 258,631

FD1000-CC1255: Computer Aided Dispatch

STATEMENT OF FUNCTION:

The function of Computer Aided Dispatch (CAD) is to track 911 calls for service in the public safety environment. When callers reach 911, a “call” is started to document the entire event, name location, nature of the call/need. CAD is based on a robust software platform that also contains all of the units that are dispatched, maps, response plans, event logs, messaging and a variety of other tools for call tracking, analytics and metrics. All Public Safety Answering Points (PSAPs) have a CAD platform to track the details of all calls.

EXPENDITURES:

FD1000 - CC1255 Computer Aided Dispatch				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 90,225
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,000,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,090,225

2021/2022 ACCOMPLISHMENTS:

- Completed the first phase of CAD system replacement and performed CAD assessment.
- Continued the maintenance and upkeep of the product that is near end-of-life.

2022/2023 GOALS:

- Create CAD-to-CAD connection with the Clay County Sheriff’s Office (CCSO).
- Hire a dedicated CAD Coordinator.
- Write the RFP for CAD replacement using one countywide system for all public safety agencies.

FD1000-CC1256: Deployment

STATEMENT OF FUNCTION:

The Deployment Cost Center is set up in preparation for a disaster or large-scale event outside the immediate Clay County. Its funding is utilized for all costing associated with the deployment of both equipment and personnel to such an event.

EXPENDITURES:

FD1000 - CC1256 Deployment				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 50,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 50,000

2021/2022 ACCOMPLISHMENTS:

- The Deployment Cost Center was not established until this fiscal year. There are no prior year accomplishments.

2022/2023 GOALS:

- Oversee the cloistering of funds for distribution and reimbursement in deployment of resources.

FD1000-CC1258: Benefits

STATEMENT OF FUNCTION:

The Benefits Cost Center is responsible for cost-effectively securing and managing health, dental and supplemental benefits for active employees and retirees. It is the goal of Benefits to maximize the benefits offerings to employees and retirees while maintaining a high level of services to the participating members.

EXPENDITURES:

FD1000 - CC1258 Benefits				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 1,100,000
Operating Expenditures	\$ -	\$ -	\$ -	\$ 10,340
Capital Outlay	\$ -	\$ -	\$ -	\$ 2,500
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,112,840

2021/2022 ACCOMPLISHMENTS:

- Implementation of the Workday Benefits module to transition from existing legacy online system.
- Enhanced self-service to employees.
- Managed the County's self-insured program for health claims.

2022/2023 GOALS:

- Perform open enrollment for active employee and retirees in new Workday benefits module.
- Focus on employee training and development to promote safety awareness and better reporting and communications.
- Provide enhanced self-service to employees.

FD1000-CC1260: Grounds Maintenance

STATEMENT OF FUNCTION:

The primary goal of the Grounds Maintenance Cost Center is to provide all the work necessary to keep public park areas and facilities safe, clean, and operating efficiently to serve the needs of the residents and visitors of Clay County.

EXPENDITURES:

FD1000 - CC1260 Grounds Maintenance				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 611,277
Operating Expenditures	\$ -	\$ -	\$ -	\$ 504,340
Capital Outlay	\$ -	\$ -	\$ -	\$ 344,467
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,460,084

2021/2022 ACCOMPLISHMENTS:

- The Grounds Maintenance Cost Center was not established until this fiscal year. There are no prior year accomplishments.

2022/2023 GOALS:

- Conduct Time-Task Analysis of Parks Maintenance duties to identify levels of service gaps.
- Continue the playground replacement plan by providing new playground equipment at W.E. Varnes, Island Forest, and Thunderbolt Parks.
- Develop janitorial scope and contract for park trash, pressure washing, and cleaning services.

Fiscal Year 2022/2023

6. SPECIAL REVENUE FUNDS

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SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY BY COST CENTER AND PROJECT

Cost Center and Name	FY 19/20	FY 20/21	ADOPTED	FINAL	CHANGE
	ACTUALS	ACTUALS	FY 21/22 BUDGET	FY 22/23 BUDGET	FROM PRIOR YEAR
FD1001 - CC1203 Public Works	\$ 6,915,059	\$ 7,230,727	\$ 9,169,322	\$ 9,870,917	\$ 701,595
FD1001 - CC1204 Mosquito Control	\$ 251,120	\$ 246,994	\$ -	\$ -	\$ -
FD1001 - CC1205 Traffic Division	\$ 1,152,855	\$ 1,388,650	\$ 1,455,581	\$ 1,372,866	\$ (82,715)
FD1001 - CC1227 Traffic Signs and Street Striping	\$ -	\$ -	\$ 755,068	\$ 1,205,622	\$ 450,554
FD1001 - PRJ100323 Florida Department of Transportation Safety Grant	\$ 452	\$ -	\$ 884,223	\$ 141,348	\$ (742,875)
FD1001 - PRJ100324 Mosquito Control Grant	\$ 34,480	\$ 34,481	\$ -	\$ -	\$ -
FD1001 - PRJ100344 FDOT Lap CR209 From CR315	\$ -	\$ -	\$ 1,098,937	\$ 74,810	\$ (1,024,127)
FD1001 - PRJ100392 Competitive Emergency Management Performance	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
FD1002 - CC1152 Buildings - Jail / Law Enforcemnt	\$ 836,246	\$ 1,479,865	\$ 2,120,000	\$ 1,722,535	\$ (397,465)
FD1002 - CC1186 Impounded Livestock Costs	\$ -	\$ -	\$ 300	\$ 500	\$ 200
FD1002 - CC1211 Sheriff	\$ 21,603,581	\$ 16,366,180	\$ 21,964,707	\$ 23,633,676	\$ 1,668,969
FD1002 - CC1215 Detention	\$ 13,814,154	\$ 15,122,485	\$ 16,133,478	\$ 16,418,802	\$ 285,324
FD1002 - CC1216 Judicial	\$ 1,867,646	\$ 2,073,653	\$ 2,128,906	\$ 2,578,913	\$ 450,007
FD1002 - PRJ100325 Law Enforcement Grants	\$ 57,272	\$ 231,848	\$ 200,940	\$ 187,334	\$ (13,606)
FD1002 - PRJ100326 JAG DREI Grant	\$ 7,593	\$ 1,077	\$ -	\$ -	\$ -
FD1002 - PRJ100327 Department of Justice Grant - Sheriff	\$ -	\$ 35,057	\$ -	\$ -	\$ -
FD1002 - PRJ100328 JAG Administrative Grant	\$ -	\$ 27,787	\$ -	\$ -	\$ -
FD1002 - PRJ100346 JAG Grant 21-22	\$ 70,771	\$ -	\$ 48,611	\$ -	\$ (48,611)
FD1002 - PRJ100350 CCSO JAG Grant 20-21	\$ -	\$ 54,076	\$ -	\$ -	\$ -
FD1002 - PRJ100351 JAG Grant 22-23	\$ -	\$ -	\$ -	\$ -	\$ -
FD1002 - PRJ100402 State Criminal Alien Assistance Program (SCAAP)	\$ -	\$ -	\$ -	\$ -	\$ -
FD1003 - CC1189 Florida Boating Improvement	\$ 3,700	\$ -	\$ 1,005,766	\$ 1,005,766	\$ -
FD1003 - Florida Boating Improvement	\$ 168,500	\$ -	\$ -	\$ -	\$ -
FD1004 - CC1111 Oak Forest Road MSBU	\$ 51,731	\$ 36,607	\$ 42,975	\$ 42,913	\$ (62)
FD1005 - CC1183 Drug Abuse and Education	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
FD1006 - CC1133 Court Facilities	\$ 99,516	\$ 449,168	\$ 4,528,544	\$ 5,710,000	\$ 1,181,456
FD1007 - CC1214 Contraband Forfeiture	\$ 120,000	\$ 81,018	\$ 27,003	\$ 30,605	\$ 3,602
FD1008 - CC1134 Law Library	\$ 6,060	\$ 3,019	\$ 3,050	\$ 3,080	\$ 30
FD1009 - CC1164 Tourism	\$ 734,106	\$ 819,065	\$ 2,347,600	\$ 2,115,004	\$ (232,596)
FD1009 - PRJ100377 Nitro Rally	\$ -	\$ -	\$ -	\$ -	\$ -
FD1009 - PRJ100393 2021 USA Cycling Florida Sports Foundation Grant	\$ -	\$ -	\$ -	\$ -	\$ -
FD1010 - CC1221 Self Insurance - Health	\$ 17,439,307	\$ 19,297,997	\$ 20,158,491	\$ 21,816,027	\$ 1,657,536
FD1011 - CC1212 Sheriff Educational and Training	\$ 55,000	\$ 129,988	\$ 30,000	\$ 99,086	\$ 69,086
FD1012 - CC1195 Library Activities	\$ 19,640	\$ 51,749	\$ 89,100	\$ 88,500	\$ (600)
FD1013 - CC1213 Drug Law Enforcement	\$ 50,128	\$ 10,633	\$ -	\$ -	\$ -
FD1014 - CC1184 Legal Aid Assistance	\$ 151,489	\$ 153,762	\$ 156,069	\$ 158,410	\$ 2,341
FD1015 - CC1108 SHIP Program Activities	\$ 808,769	\$ 766,226	\$ 2,171,075	\$ 1,644,678	\$ (526,397)
FD1016 - CC1197 Arts Program	\$ 3,097	\$ 1,000	\$ 2,000	\$ 2,000	\$ -
FD1017 - CC1198 2020 Revenue Bonds	\$ 702,651	\$ -	\$ -	\$ -	\$ -
FD1018 - CC1174 Probation Services	\$ 187,500	\$ 180,147	\$ 162,096	\$ 230,845	\$ 68,749
FD1019 - CC1137 Teen Court - Circuit Juvenile	\$ 226,000	\$ 191,377	\$ 202,000	\$ 252,320	\$ 50,320
FD1021 - CC1149 Student Drivers Education	\$ 65,766	\$ 68,500	\$ 109,628	\$ 90,825	\$ (18,803)
FD1023 - CC1173 911-Wireless	\$ 855,406	\$ 625,913	\$ 847,809	\$ 1,276,886	\$ 429,077
FD1023 - PRJ100380 Florida Department of Management Services E911 C	\$ -	\$ -	\$ -	\$ 46,872	\$ 46,872
FD1024 - CC1136 Judge Local Requirement	\$ -	\$ -	\$ 20,767	\$ 20,767	\$ -
FD1024 - CC1140 Drug Court	\$ 197,588	\$ 168,456	\$ 269,841	\$ 229,560	\$ (40,281)
FD1024 - CC1145 Family Court Magistrate	\$ 66,345	\$ 74,307	\$ 78,000	\$ 87,766	\$ 9,766
FD1024 - CC1147 Mediation and Arbitration	\$ 16,754	\$ 16,082	\$ 17,200	\$ 17,200	\$ -
FD1025 - CC1139 Clerk Of Court - Technology	\$ 373,786	\$ 326,428	\$ 335,092	\$ 331,739	\$ (3,353)
FD1026 - CC1177 Public Safety - Crime Prevention Program	\$ 155,000	\$ 184,851	\$ 78,696	\$ 110,173	\$ 31,477
FD1027 - CC1144 Juvenile Program	\$ -	\$ -	\$ -	\$ -	\$ -
FD1028 - CC1156 Building Department	\$ 1,915,172	\$ 2,419,573	\$ 6,180,107	\$ 6,473,074	\$ 292,967
FD1028 - PRJ100387 Planning, Zoning, Economic Development Building	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
FD1031 - CC1155 Fire Inspections	\$ 52,053	\$ 87,622	\$ 100,991	\$ 121,309	\$ 20,318
FD1032 - CARES Act Fund	\$ 5,076,964	\$ 13,558,485	\$ -	\$ -	\$ -
FD1033 - CC1109 Local Housing Assist - Cares Relief Fund	\$ 137,044	\$ 831,619	\$ -	\$ -	\$ -
FD1034 - CC1219 Federal Department of Justice Forfeiture	\$ -	\$ 119,219	\$ -	\$ 278,358	\$ 278,358
FD1035 - PRJ100318 Emergency Rental Assistance 1	\$ -	\$ 2,193,482	\$ 4,794,077	\$ -	\$ (4,794,077)
FD1035 - PRJ100320 Emergency Rental Assistance 2	\$ -	\$ -	\$ 2,095,777	\$ 3,494,916	\$ 1,399,139
FD1036 - CC1224 Local Provider Participation	\$ -	\$ -	\$ 7,034,577	\$ 5,727,265	\$ (1,307,312)
FD1037 - CC1111 Eagle Rock at Eagle Landing MSBU	\$ -	\$ -	\$ 4,369	\$ 4,332	\$ (37)
FD1038 - CC1111 Reserve at Eagle Harbor MSBU	\$ -	\$ -	\$ 3,694	\$ 3,766	\$ 72
FD1039 - CC1111 Village Park 1Aand 1B MSBU	\$ -	\$ -	\$ 5,106	\$ 6,895	\$ 1,789
FD1040 - CC1111 Royal Point 2B MSBU	\$ -	\$ -	\$ 2,496	\$ 3,204	\$ 708
FD1041 - CC1111 Eagle Landing at Oakleaf 5B MSBU	\$ -	\$ -	\$ 3,691	\$ 5,499	\$ 1,808
FD1042 - CC1111 Willow Springs Phase 1 MSBU	\$ -	\$ -	\$ 11,590	\$ 12,907	\$ 1,317
FD1043 - CC1111 Greyhawk Unit 2 MSBU	\$ -	\$ -	\$ 7,615	\$ 7,165	\$ (450)
FD1044 - CC1111 Greyhawk Unit 3A MSBU	\$ -	\$ -	\$ 1,215	\$ 1,318	\$ 103
FD1045 - CC1111 Greyhawk Unit 3B Bloomfield Court MSBU	\$ -	\$ -	\$ 1,231	\$ 1,149	\$ (82)
FD1046 - CC1111 Greyhawk Unit 3B Cloverdale Court MSBU	\$ -	\$ -	\$ 911	\$ 859	\$ (52)
FD1047 - CC1111 Greyhawk Unit 3B Pondsides Court MSBU	\$ -	\$ -	\$ 897	\$ 857	\$ (40)
FD1048 - CC1111 Cameron Oaks Phase 3 Evers Cove MSBU	\$ -	\$ -	\$ 2,567	\$ 2,595	\$ 28
FD1049 - CC1111 Cameron Oaks Phase 3 Belen Court MSBU	\$ -	\$ -	\$ 1,445	\$ 1,452	\$ 7
FD1050 - CC1111 Silver Oaks Road MSBU	\$ -	\$ 67	\$ 546	\$ 1,440	\$ 894
FD1051 - CC1111 Blue Jay MSBU	\$ 60,965	\$ 55,240	\$ 65,230	\$ 56,802	\$ (8,428)

SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY BY COST CENTER AND PROJECT						
Cost Center and Name	FY 19/20 ACTUALS	FY 20/21 ACTUALS	ADOPTED FY 21/22 BUDGET	FINAL FY 22/23 BUDGET	CHANGE FROM PRIOR YEAR	
FD1052 - CC1111 Hidden Waters MSBU	\$ 16,381	\$ 15,279	\$ 18,311	\$ 16,279	\$ (2,032)	
FD1053 - CC1238 NSP1 Grant	\$ -	\$ -	\$ 104,414	\$ 179,650	\$ 75,236	
FD1055 - CC1111 Oakland Hills MSBU	\$ -	\$ 187	\$ 2,486	\$ 3,447	\$ 961	
FD1056 - CC1111 Pine Ridge West MSBU	\$ -	\$ 234	\$ 2,892	\$ 4,983	\$ 2,091	
FD1057 - CC1111 Azalea Ridge MSBU	\$ -	\$ 193	\$ 1,561	\$ 3,576	\$ 2,015	
FD1058 - CC1111 Cameron Oaks Phase 1 and Phase 2 MSBU	\$ -	\$ 190	\$ 3,346	\$ 7,427	\$ 4,081	
FD1059 - CC1111 Kindlewood PH 3 MSBU	\$ -	\$ 97	\$ 2,316	\$ 1,858	\$ (458)	
FD1060 - CC1111 Somerset Road MSBU	\$ -	\$ 211	\$ 2,264	\$ 5,135	\$ 2,871	
FD1062 - CC1111 Black Creek Hills MSBU	\$ 10,404	\$ 10,396	\$ 10,950	\$ 10,888	\$ (62)	
FD1065 - PRJ100378 Community Development Block Grant FY21-27	\$ -	\$ -	\$ -	\$ 749,122	\$ 749,122	
FD1066 - PRJ100397 Opioid Settlement	\$ -	\$ -	\$ -	\$ 1,270,497	\$ 1,270,497	
FD1067 - CC1111 Grove Pointe PH1 and PH2 MSBU	\$ -	\$ -	\$ -	\$ 2,078	\$ 2,078	
FD1068 - CC1111 Village Park Unit 1-C MSBU	\$ -	\$ -	\$ -	\$ 1,106	\$ 1,106	
FD1069 - CC1111 Willow Springs PH2 MSBU	\$ -	\$ -	\$ -	\$ 1,941	\$ 1,941	
FD1071 - CC1253 Tourism Marketing - 4th and 6th Cents	\$ -	\$ -	\$ -	\$ 618,000	\$ 618,000	
FD1072 - CC1259 Radio System Towers and Maintenance	\$ -	\$ -	\$ -	\$ 420,292	\$ 420,292	
Total Special Revenue Funds	\$ 76,788,050	\$ 87,571,267	\$ 109,459,547	\$ 115,529,785	\$ 6,070,238	

FD1001-CC1203: Public Works

STATEMENT OF FUNCTION:

Public Works maintains and repairs County roadways, roadside drainage ditches and roadside rights-of-way (ROW) to provide a safe and reliable transportation network and a stormwater system that minimizes flooding and protects the environment.

EXPENDITURES:

FD1001 - CC1203 Public Works				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 4,627,656	\$ 4,530,242	\$ 5,125,372	\$ 5,817,515
Operating Expenditures	\$ 2,238,740	\$ 2,551,250	\$ 3,938,950	\$ 3,968,402
Capital Outlay	\$ 48,664	\$ 149,235	\$ 105,000	\$ 85,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 6,915,059	\$ 7,230,727	\$ 9,169,322	\$ 9,870,917

2021/2022 ACCOMPLISHMENTS:

- Reviewed and addressed active work orders in the Public Works software system.
- Developed a tracking method for including customer issues and timely responses.
- Revamped Equipment Certification Program.

2022/2023 GOALS:

- Reduce number of active work orders in the Public Works software system.
- Address succession and retention.
- Improve training program.

FD1001-CC1204: Mosquito Control

STATEMENT OF FUNCTION:

The objective of Mosquito Control is to provide Clay County residents with effective and environmentally sound mosquito control. Services are available to all County residents and is currently provided by Mosquito Control Services of Florida, LLC. The goal of the Cost Center is to reduce mosquito populations and protect public health. To accomplish this, Mosquito Control will provide exemplary customer service; use integrated mosquito management and industry best practices; practice data-driven and science-based decision making; seek grant funding to augment County funding; and engage and educate citizens about mosquito control topics.

Effective FY 21/22, Mosquito Control is funded by the General Fund. Information for FY 21/22 and beyond can be found in the subsection titled FD1000-CC1204: Mosquito Control in the General Fund Section of this document.

EXPENDITURES:

FD1001 - CC1204 Mosquito Control				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 251,120	\$ 246,994	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 251,120	\$ 246,994	\$ -	\$ -

FD1001-CC1205: Traffic Division

STATEMENT OF FUNCTION:

Traffic Division provides support and coordination of ongoing traffic operations projects; ensures timely and efficient processing of correspondence, project documents, records, and logs; tracks the various maintenance operation work, materials and resources carried out in the Division; and maintains a record of requests and services accomplished.

The mission of the Traffic Division is to efficiently plan, schedule, develop and supply the highest levels of services by effective and efficient response management for maintenance of traffic signals, street lighting, speed studies, traffic counts and school zones for the safe flow of pedestrians and vehicular traffic on the County roadways.

EXPENDITURES:

FD1001 - CC1205 Traffic Division				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 484,506	\$ 635,644	\$ 392,831	\$ 486,637
Operating Expenditures	\$ 666,241	\$ 707,293	\$ 738,250	\$ 781,229
Capital Outlay	\$ 2,108	\$ 45,714	\$ 324,500	\$ 105,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,152,855	\$ 1,388,650	\$ 1,455,581	\$ 1,372,866

2021/2022 ACCOMPLISHMENTS:

- Responded to all citizen complaints/actions within a timely manner.
- Maintained, and in many cases exceeded, minimal Florida Department of Transportation (FDOT) maintenance standards.
- Responded to all emergency situations and coordinated efforts with other entity’s and personnel.
- Implemented several new products to reduce maintenance cost and improve efficiency.

2022/2023 GOALS:

- Maintain aggressive and immediate response to all emergency signal and lighting calls.
- Respond to all public calls in a timely professional manner.
- Continue to look at new technology, improve efficiency, reduce the number of complaints.
- Work with constituents to provide safer transportation on the County’s roadway system.
- Exceed all street lighting operational standards set by Florida Department of Transportation (FDOT) at 90% to 95%.
- Exceed FDOT minimal yearly signal cabinet inspections to bi-annual inspections.

FD1001-CC1227: Traffic Signs and Street Striping

STATEMENT OF FUNCTION:

Traffic Signs and Street Striping oversees the installation and maintenance of signage and pavement striping in the County rights-of-way. The cost center ensures timely and efficient processing of correspondence, project documents, records, and logs; tracks the various maintenance operation work, materials and resources carried out in the cost center; and maintains a record of requests and services accomplished.

The mission of Traffic Signs and Street Striping is to efficiently plan, schedule, develop and supply the highest levels of services by effective and efficient response management for maintenance of traffic signs and pavement markings for the safe flow of pedestrians and vehicular traffic on the County roadways.

EXPENDITURES:

FD1001 - CC1227 Traffic Signs and Street Striping				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ 313,318	\$ 339,372
Operating Expenditures	\$ -	\$ -	\$ 439,250	\$ 828,750
Capital Outlay	\$ -	\$ -	\$ 2,500	\$ 37,500
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 755,068	\$ 1,205,622

2021/2022 ACCOMPLISHMENTS:

- Upgraded signage on Wells Road.
- Maintained 24-hour service despite being at 75% staffing levels for the majority of the year.
- Restriped parts of Henley Road, County Road 220, Town Center Boulevard and County Road 209 South.

2022/2023 GOALS:

- Acquire a Latex printer to improve sign fabrication capabilities to support signage projects for Public Works, Engineering and other County cost centers.
- Obtain more training for staff.
- Restriping Wells Road, Old Jennings Road, County Road 315-C, County Road 315 and other roads as the budget allows.

FD1002-CC1152: Buildings – Jail / Law Enforcement

STATEMENT OF FUNCTION:

Buildings - Jail/Law Enforcement funds the utilities, repairs, maintenance and equipment needs of the Clay County Jail. It is the goal of Buildings - Jail/Law Enforcement to ensure the facility is sufficient for Clay County Sheriff Detention personnel and inmates alike. Funding for the cost center is generated by ad valorem revenue (property taxes).

EXPENDITURES:

FD1002 - CC1152 Buildings - Jail / Law Enforcemt				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 833,180	\$ 1,116,091	\$ 2,115,000	\$ 1,048,535
Capital Outlay	\$ 3,067	\$ 363,773	\$ 5,000	\$ 674,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 836,246	\$ 1,479,865	\$ 2,120,000	\$ 1,722,535

FD1002-CC1186: Impounded Livestock Costs

STATEMENT OF FUNCTION:

Impounded Livestock funds impounded needs of equine, bovine and swine livestock. Per Florida Statutes 588.22, it is the duty of the impounder to provide proper feed, water and milking of milk cows and milk goats twice daily. The goal of Impounded Livestock is to help protect and/or care for livestock that has been impounded.

EXPENDITURES:

FD1002 - CC1186 Impounded Livestock Costs				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 300	\$ 500
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 300	\$ 500

FD1002-CC1211: Sheriff

STATEMENT OF FUNCTION:

The professional men and women of the Clay County Sheriff's Office (CCSO) are empowered to defend the Constitution of the United States and the State of Florida. They fairly and diligently enforce all laws bringing to justice those who violate them. They improve the quality of life by reducing crime and the fear of crime through a dedicated partnership with the community. They are dedicated to professionalism through integrity, fairness, caring and teamwork. Patrol services provided by the CCSO is supported equally by two (2) cost centers, Sheriff's Office and Sheriff MSTU. The primary source of revenue for the Sheriff Cost Center is generated from ad valorem revenues (property taxes).

The goal of CCSO is to serve the community with the highest moral and ethical standards. Individuals of the CCSO are guided by honesty and moral courage in their relations with all persons, take pride in all they do, and treat each other and the community with respect in a consistent manner. They listen compassionately and act with respect, sincerity, and courtesy when interacting with each other and members of the community. They are firm in their convictions in upholding the laws, while treating others as they would want to be treated. They work in partnership with the community to gain mutual respect and appreciation for one another. Together, they provide responsive and efficient quality service through cooperation, problem solving, and personal accountability.

EXPENDITURES:

FD1002 - CC1211 Sheriff				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 18,338,991	\$ 13,578,634	\$ 18,259,196	\$ 19,662,700
Operating Expenditures	\$ 3,025,380	\$ 2,407,736	\$ 3,126,209	\$ 3,579,490
Capital Outlay	\$ 239,210	\$ 379,810	\$ 579,302	\$ 391,486
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 21,603,581	\$ 16,366,180	\$ 21,964,707	\$ 23,633,676



FD1002-CC1215: Detention

STATEMENT OF FUNCTION:

Drug Law Enforcement is used to support drug law enforcement operations and activities for the County. Revenue that supports the cost center is generated from confiscated money and fines related to drug law enforcement. It is the goal of Law Enforcement to better Clay County by reducing crime and engaging in the Clay County Community.

EXPENDITURES:

FD1002 - CC1215 Detention				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 10,923,254	\$ 11,166,222	\$ 12,479,526	\$ 12,849,440
Operating Expenditures	\$ 2,884,800	\$ 2,945,263	\$ 3,535,205	\$ 3,569,362
Capital Outlay	\$ 6,100	\$ 1,011,000	\$ 118,747	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 13,814,154	\$ 15,122,485	\$ 16,133,478	\$ 16,418,802

FD1002-CC1216: Judicial

STATEMENT OF FUNCTION:

The Clay County Sheriff's Office (CCSO) Judicial Cost Center is used to support the law enforcement needs of the County's judicial system. Revenue that supports this cost center is generated from ad valorem revenues (property taxes). It is the goal of the Judicial Cost Center to ensure safety in the setting of the judicial system.

EXPENDITURES:

FD1002 - CC1216 Judicial				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 1,596,046	\$ 1,735,619	\$ 1,773,939	\$ 2,158,280
Operating Expenditures	\$ 271,600	\$ 338,034	\$ 353,467	\$ 420,633
Capital Outlay	\$ -	\$ -	\$ 1,500	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,867,646	\$ 2,073,653	\$ 2,128,906	\$ 2,578,913

FD1003-CC1189: Florida Boating Improvement

STATEMENT OF FUNCTION:

The Florida Boating Improvement Cost Center is used to provide boating safety and boating recreation improvements within Clay County. The goal of the Cost Center is to provide boating safety and boating recreation improvements for the citizens and visitors of Clay County. Funds generated from vessel registration fees in accordance with Florida Statutes 328.66 and 328.72 supports the Florida Boating Improvement Cost Center.

EXPENDITURES:

FD1003 - CC1189 Florida Boating Improvement				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 3,700	\$ -	\$ 200,000	\$ 200,000
Capital Outlay	\$ -	\$ -	\$ 805,766	\$ 805,766
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,700	\$ -	\$ 1,005,766	\$ 1,005,766

FD1004-CC1111: Oak Forest Road MSBU

STATEMENT OF FUNCTION:

The Oak Forest Road Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Oak Forest Road MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1004 - Oak Forest Road MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 51,731	\$ 36,607	\$ 42,975	\$ 42,913
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 51,731	\$ 36,607	\$ 42,975	\$ 42,913

FD1005-CC1183: Drug Abuse Treatment and Education

STATEMENT OF FUNCTION:

Drug Abuse Treatment & Education is used to provide alcohol and other drug abuse prevention treatment centers and education programs in Clay County through the Clay Behavioral Health Center, in accordance to Florida Statute 394.76. Clay Behavioral Health Center offers mental health and substance abuse services for adults and children. The goal of the cost center is to assist individuals in obtaining and/or maintaining good mental health in order to live a healthy life.

EXPENDITURES:

FD1005 - CC1183 Drug Abuse Treatment and Education				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000

FD1006-CC1133: Court Facilities

STATEMENT OF FUNCTION:

The Court Facilities Cost Center is used to fund court facility purchases, inclusive of machinery and equipment, in accordance with Florida Statutes 318.18 and 29.008. The revenue that supports this function is generated from traffic court fees. It is the goal of the Court Facilities Cost Center to ensure facility needs are met for the local court system to conduct proper business.

EXPENDITURES:

FD1006 - CC1133 Court Facilities				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 74,131	\$ -	\$ 193,400	\$ 193,400
Capital Outlay	\$ 25,385	\$ 449,168	\$ 4,335,144	\$ 5,516,600
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 99,516	\$ 449,168	\$ 4,528,544	\$ 5,710,000

FD1007-CC1214: Contraband Forfeiture

STATEMENT OF FUNCTION:

The Contraband Forfeiture Cost Center is used to support law enforcement related projects in Clay County. The goal of this cost center is to better Clay County by reducing crime and engaging in the Clay County Community. Revenue that supports the Contraband Forfeiture Cost Center is generated from confiscated property.

EXPENDITURES:

FD1007 - CC1214 Contraband Forfeiture				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 7,000	\$ 21,518	\$ -	\$ -
Capital Outlay	\$ 113,000	\$ 59,500	\$ 27,003	\$ 30,605
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 120,000	\$ 81,018	\$ 27,003	\$ 30,605

FD1008-CC1134: Law Library

STATEMENT OF FUNCTION:

Law Library is used to fund the purchase of the legal library located in the Clay County Courthouse. Per Florida Statute 939.185, revenue that supports this cost center is generated from a portion of the Clay County adopted ordinance imposing a \$65.00 court cost on individuals guilty of any felony, misdemeanor or criminal traffic offense. It is the goal of Law Library to provide the medium for individuals to research the law.

EXPENDITURES:

FD1008 - CC1134 Law Library				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 6,060	\$ 3,019	\$ 3,050	\$ 3,080
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 6,060	\$ 3,019	\$ 3,050	\$ 3,080

FD1009-CC1164: Tourism Operations – 1ST, 2ND and 3RD Cent

STATEMENT OF FUNCTION:

The mission of the Tourism Operations – 1ST, 2ND and 3RD Cent Cost Center is to strengthen the County’s economy by developing awareness of the County’s unique natural, recreational, historical and cultural assets to leisure travelers. With guidance from the Clay County Tourist Development Council, the Board of Commissioners and County Manager, the cost center strives to promote quality special events, sports tournaments and visitor experiences while encouraging preservation of the County’s quality of life.

EXPENDITURES:

FD1009 - CC1164 Tourism (1st, 2nd and 3rd cent)				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 158,504	\$ 133,106	\$ 126,272	\$ 336,347
Operating Expenditures	\$ 488,874	\$ 546,385	\$ 1,140,033	\$ 651,620
Capital Outlay	\$ 56,728	\$ 98,574	\$ 656,295	\$ 1,077,037
Other	\$ 30,000	\$ 41,000	\$ 425,000	\$ 50,000
TOTALS	\$ 734,106	\$ 819,065	\$ 2,347,600	\$ 2,115,004

2021/2022 ACCOMPLISHMENTS:

- Cooperated in video efforts with Clay County Economic Development Commission and Florida’s First Coast of Golf.

2022/2023 GOALS:

- Engage at least 25% of the hospitality/tourism sectors (accommodations, attractions/things to do, dining and nightlife, retail shopping, golf courses, events, meeting space/venues, etc.) in content development, communication updates, calendar of events updates and other strategic destination marketing and communications efforts.
- Increase annual Tourist Development Tax (TDC) collections by a minimum of 5% over FY 21-22.
- Join and be an active participant in the Florida Outdoor Writers Association to gain a minimum of ten (10) trusted media contacts that produce ten (10) mentions/stories about Clay County destination assets.
- Distribute twelve (12) group leads to area hoteliers.
- Keep an inventory of destination product assets and share that with County leadership and industry professionals.
- Respond to seven (7) film/TV leads from the State of Florida Film Office and service a minimum of two (2) film crews.

FD1010-CC1221: Self Insurance - Health

STATEMENT OF FUNCTION:

The Self Insurance Cost Center funds the County's self-insured health insurance program. It is the goal of the to provide quality insurance to County employees and retirees at a rate that is affordable. Revenue that supports this cost center is funded by employer, employee and retiree contributions.

EXPENDITURES:

FD1010 - CC1221 Self Insurance - Health				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 17,439,307	\$ 19,297,997	\$ 20,158,491	\$ 21,771,099
Operating Expenditures	\$ -	\$ -	\$ -	\$ 44,928
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 17,439,307	\$ 19,297,997	\$ 20,158,491	\$ 21,816,027

FD1011-CC1212: Sheriff Education and Training

STATEMENT OF FUNCTION:

The Sheriff Education & Training Cost Center is used by the Clay County Sheriff's Office (CCSO) to support criminal justice education degree programs and training courses for CCSO personnel. It is the goal of the Cost Center to ensure Clay County Sheriff's Office personnel receive necessary training to protect themselves, County citizens and visitors to Clay County. The Cost Center is supported by revenue generated by court fine collections per Florida Statute 938.15.

EXPENDITURES:

FD1011 - CC1212 Sheriff Educational and Training				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 55,000	\$ 129,988	\$ 30,000	\$ 99,086
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 55,000	\$ 129,988	\$ 30,000	\$ 99,086

FD1012-CC1195: Library Activities

STATEMENT OF FUNCTION:

Library Activities funds activities of Clay County Library Services. It is the goal of Library Activities to support Library Services' dedication to provide excellent customer service to all citizens of Clay County. Revenue that supports the Cost Center is generated from library fines and fees.

EXPENDITURES:

FD1012 - CC1195 Library Activities				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 8,475	\$ 10,482	\$ 14,100	\$ 23,500
Capital Outlay	\$ 11,164	\$ 41,267	\$ 75,000	\$ 65,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 19,640	\$ 51,749	\$ 89,100	\$ 88,500

2021/2022 ACCOMPLISHMENTS:

- Provided copy, scanning and printing services to the public.
- Provided a public computer and PC reservation system to the library system.
- Provided funds for collection purchases.

2022/2023 GOALS:

- Provide copy, scanning and printing services to the public.
- Provide libraries with a public computer and PC reservation system.
- Purchase a variety of item types, digital and print materials, to Clay County Library users.

FD1013-CC1213: Drug Law Enforcement

STATEMENT OF FUNCTION:

The Drug Law Enforcement Cost Center is used to support drug law enforcement operations and activities for the County. Revenue that supports the Cost Center is generated from confiscated money and fines related to drug law enforcement. It is the goal of the Cost Center to better Clay County by reducing crime and engaging in the Clay County Community.

EXPENDITURES:

FD1013 - CC1213 Drug Law Enforcement				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 50,128	\$ 10,633	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 50,128	\$ 10,633	\$ -	\$ -

FD1014-CC1184: Legal Aid Assistance

STATEMENT OF FUNCTION:

The Legal Aid Assistance Cost Center provides legal services to Clay County citizens who are otherwise unable to afford such. A portion of funding for this cost center is generated from court fees in accordance with Florida Statute 29.008.

EXPENDITURES:

FD1014 - CC1184 Legal Aid Assistance				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 151,489	\$ 153,762	\$ 156,069	\$ 158,410
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 151,489	\$ 153,762	\$ 156,069	\$ 158,410

FD1015-CC1108: SHIP Program Activities

STATEMENT OF FUNCTION:

SHIP (State Housing Initiative Partnership) Program Activities provides: (1) purchase assistance subsidy for the first-time home-buyers, (2) loan/grant assistance for homeowners whose homes are in need of repairs, and (3) funding of partnerships with non-profit organizations that assist with the housing needs of the elderly and special needs community.

The purpose of the Clay County SHIP Program Activities is to further the affordable housing goals of the Comprehensive's Plan's Housing Element by preserving and expanding the production of affordable housing to meet the needs of the very low, low- and moderate-income households within the community.

EXPENDITURES:

FD1015 - CC1108 SHIP Program Activities				
CATEGORY	FY2020	FY2021	FY2022	FY2023
	Actuals	Actuals	Budget	Budget
Personnel Services	\$ 64,726	\$ 48,925	\$ 68,575	\$ 76,249
Operating Expenditures	\$ 744,043	\$ 717,301	\$ 2,102,500	\$ 1,568,429
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 808,769	\$ 766,226	\$ 2,171,075	\$ 1,644,678

2021/2022 ACCOMPLISHMENTS:

- Provided rehabilitative services to twenty-six (26) homeowners.
- Provided funding to Mercy Support Services assisting eleven (11) families back to self-sufficiency and kept them from becoming homeless.
- Completed one (1) full demolition and rebuild project with five (5) more in process .
- Provided opportunities for reconstruction, home replacement, and homes for one (1) wounded Veteran.
- Instituted the Down Payment Assistance Program for first-time homebuyers, assisting ten (10) homeowners in purchasing a home in Clay County.
- Provided funding to assist with the Foreclosure Intervention program for residents in Clay County who are at risk of losing their home.

2022/2023 GOALS:

- Provide rehabilitative services to twenty (20) homeowners through the Owner-Occupied Home Rehabilitation Program and one (1) through the Wounded Veteran's Program.
- Provide down payment assistance to fifteen (15) first-time homebuyers through the Down-Payment Assistance Program.
- Provide funding to demolish/reconstruct three (3) new homes through the Demolition and Reconstruction Program.
- Provide funding for eleven (11) families through the Homeless Stabilization program (Eviction Prevention & Rapid Rehousing).
- Provide funding for three (3) families through the Foreclosure Prevention/Counseling Program.

FD1016-CC1197: Arts Program

STATEMENT OF FUNCTION:

The Arts Program funds art programs and activities within the County. The goal of the Program is to support art programs and activities for the enjoyment of Clay County citizens and visitors. Revenue that supports the Program is generated from the sale of specialty license plates in accordance with Florida Statute 320-08058(12)(b).

EXPENDITURES:

FD1016 - CC1197 Arts Program				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 3,097	\$ 1,000	\$ 2,000	\$ 2,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,097	\$ 1,000	\$ 2,000	\$ 2,000

FD1018-CC1174: Probation Services

STATEMENT OF FUNCTION:

Probation Services is used to facilitate misdemeanor probation services within Clay County. It is the goal of the Probation Services to support the probation needs of Clay County. The cost center is funded by probation fees collected from participants placed on misdemeanor probation.

EXPENDITURES:

FD1018 - CC1174 Probation Services				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 176,000	\$ 170,297	\$ 139,036	\$ 201,901
Operating Expenditures	\$ 11,500	\$ 8,850	\$ 23,060	\$ 28,944
Capital Outlay	\$ -	\$ 1,000	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 187,500	\$ 180,147	\$ 162,096	\$ 230,845

FD1019-CC1137: Teen Court – Circuit Juvenile

STATEMENT OF FUNCTION:

Teen Court is a nationally acclaimed diversion program designed to divert qualified juvenile offenders from formal Juvenile Court proceedings. Juveniles entering the program are responsible for the completion of a set of tasks designed to teach him/her new tools to avoid further criminal activity. Failure to complete all assigned tasks will result in the case being referred to the State Attorney’s Office for a potential criminal prosecution. Completion of the program will allow the juvenile offender to avoid a criminal record which has the potential to exclude him/her from college scholarships, military recruitment, and employment opportunities.

Utilizing the principles of restorative justice, Teen Court aims to provide juveniles with the opportunity to accept responsibility for his/her actions by completing sanctions that are designed to be constructive and rehabilitative, seeking to repair the harm done to the victim(s) and to the community. Teen Court attempts to interrupt developing patterns of criminal behavior by providing an opportunity for the juvenile offender to acknowledge his/her crimes, correct thinking errors that result in the commission of a crime and develop a healthy attitude towards authority. In Teen Court, teens become the solution, "not the problem."

EXPENDITURES:

FD1019 - CC1137 Teen Court - Circuit Juvenile				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 186,000	\$ 169,777	\$ 172,000	\$ 196,251
Operating Expenditures	\$ 37,000	\$ 21,600	\$ 30,000	\$ 56,069
Capital Outlay	\$ 3,000	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 226,000	\$ 191,377	\$ 202,000	\$ 252,320

FD1021-CC1149: Student Drivers Education

STATEMENT OF FUNCTION:

The Student Drivers Education Cost Center is used to fund traffic education programs in Clay County's public and nonpublic schools. Funds are generated from the \$5 fee charged to each civil traffic penalty and are used for the enhancement, and not replacement, of driver education program funds in accordance to Florida Statute 318.1215. It is the goal of the Student Drivers Education Cost Center to support the education of Clay County's youth on the importance of safe driving and making good decisions on the roadways.

EXPENDITURES:

FD1021 - CC1149 Student Drivers Education				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 65,766	\$ 68,500	\$ 109,628	\$ 90,824
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 65,766	\$ 68,500	\$ 109,628	\$ 90,824

FD1023-CC1173: 911-Wireless

STATEMENT OF FUNCTION:

The 911-Wireless Cost Center functions to receive emergency calling from the public and to facilitate emergency response to those in need of help. The 911 system must be fully functional, resilient, and have a variety of backup capabilities. In Clay County, there are four (4) Public Safety Answering Points (PSAP) where 911 calls are answered and dispatched – Clay County Sheriff’s Office (CCSO), Orange Park Police Department (OPPD), Green Cove Springs Police Department (GCSPD), and Clay County Fire Rescue (CCFR) (serving as a secondary PSAP). This cost center is funded solely from the 911 tax applied to wireline, wireless, and VoIP telephones. This tax is \$0.40 per month and is leveraged by the State of Florida.

EXPENDITURES:

FD1023 - CC1173 911-Wireless				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 173,746	\$ 121,047	\$ 118,059	\$ 122,685
Operating Expenditures	\$ 545,282	\$ 499,246	\$ 673,750	\$ 918,701
Capital Outlay	\$ 136,378	\$ 5,619	\$ 56,000	\$ 235,500
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 855,406	\$ 625,913	\$ 847,809	\$ 1,276,886

2021/2022 ACCOMPLISHMENTS:

- Completed hardware refresh of both server cores.
- Installed 5TH dispatch position at Clay County Fire Rescue (CCFR).
- Received grant funding for 911 analytics software platform.

2022/2023 GOALS:

- Replace all 911 workstation PCs and separate from the CAD PCs.
- Migrate to new 911 call delivery platform (ESI.net).
- Replace 911 logging recorder which is at its end of life.

FD1024-CC1136: Judge Local Requirement

STATEMENT OF FUNCTION:

The Judge Local Requirement Cost Center is used to fund innovations to the State Court System, as determined by the Chief Judge of the Circuit Court. Per Florida Statute 939.185, 29.004 and 29.008, revenue that supports this cost center is generated from a portion of the Clay County adopted ordinance imposing a \$65.00 court cost on individuals guilty of any felony, misdemeanor or criminal traffic offense. It is the goal of the Judge Local Requirement Cost Center to ensure innovations necessary to support the State Court System is intact.

EXPENDITURES:

FD1024 - CC1136 Judge Local Requirement				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 20,767	\$ 20,767
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 20,767	\$ 20,767

FD1024-CC1140: Drug Court

STATEMENT OF FUNCTION:

The Clay County Adult Drug Court Program is a court-supervised, comprehensive treatment program for nonviolent defendants. It includes regular court appearances before a designated Drug Court Judge, intensive treatment, random drug testing, individual/group counseling, family counseling and regular attendance at Sobriety Support meetings such as Narcotics Anonymous and Alcoholics Anonymous. The program is a combined effort of the State Attorney’s Office, Public Defender’s Office, the Court, the Department of Corrections and Clay Behavioral Health Center. Program participants will be assisted with obtaining education and skills assessments and will be provided referrals for vocational training, education and /or job placement services. The program length, determined by each participant’s progress, will be no less than one year. Per Florida Statute 939.185(1)(a), 29.004 and 29.008(2)(a)2, revenue that supports this Program is generated from a portion of the Clay County adopted ordinance imposing a \$65.00 court cost on individuals guilty of any felony, misdemeanor or criminal traffic offense.

It is the goal of the Clay County Adult Drug Court Program to help individuals achieve total abstinence from illicit and illegal drugs and all criminal activity. It is designed to promote self-sufficiency and to return these individuals to the community as a productive and responsible member.

EXPENDITURES:

FD1024 - CC1140 Drug Court				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 197,588	\$ 168,456	\$ 269,841	\$ 229,560
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 197,588	\$ 168,456	\$ 269,841	\$ 229,560

FD1024-CC1145: Family Court Magistrate

STATEMENT OF FUNCTION:

Family Court Magistrate is used to fund the cost of a Family Court Magistrate. Per Florida Statute 939.185, 29.004 and 29.008, revenue that supports this cost center is generated from a portion of the Clay County adopted ordinance imposing a \$65.00 court cost on individuals guilty of any felony, misdemeanor or criminal traffic offense. It is the goal of Family Court Magistrate is to support the Family Court Magistrate needs of Clay County.

EXPENDITURES:

FD1024 - CC1145 Family Court Magistrate				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 66,345	\$ 74,307	\$ 78,000	\$ 87,766
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 66,345	\$ 74,307	\$ 78,000	\$ 87,766

FD1024-CC1147: Mediation and Arbitration

STATEMENT OF FUNCTION:

Mediation is a function of the County Court. The trial jurisdiction of county courts is established by Florida Statute 34.01 and extends to civil disputes involving \$30,000 or less. The majority of non-jury trials in Florida take place before one judge sitting as a judge of the county court. A large part of the court’s work involves traffic offenses and less serious criminal matters (misdemeanors), and citizen disputes involving relatively small monetary amounts. The goal of Mediation falls under the mission of the Fourth Judicial Circuit to ensure the courts are accessible, fair, effective, and responsive to the citizens of Clay, Duval and Nassau Counties and everyone who appears in the courts.

The funding for Mediation is now supported by State Court/Local Requirements Fund. Budgetary details beyond FY 18/19 can be found in the Budget by Fund Section in the Special Revenue Funds Subsection under Mediation and Arbitration Services.

EXPENDITURES:

FD1024 - CC1147 Mediation and Arbitration				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 16,754	\$ 16,082	\$ 17,200	\$ 17,200
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 16,754	\$ 16,082	\$ 17,200	\$ 17,200

FD1025-CC1139: Clerk of Court - Technology

STATEMENT OF FUNCTION:

The Clerk of Court - Technology Cost Center funds the technology needs of the local court, State Attorney and Public Defender Offices. Revenue that supports this cost center is generated by the Two Dollar (\$2) Recording Fee, Florida Statutes 28.24. It is the goal of the Clerk of Court - Technology Cost Center to ensure technology needs that support the local court, State Attorney and Public Defender Offices are current.

EXPENDITURES:

FD1025 - CC1139 Clerk Of Court - Technology				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 98,200	\$ 106,800	\$ 103,200	\$ 121,472
Operating Expenditures	\$ 183,586	\$ 141,766	\$ 125,310	\$ 179,167
Capital Outlay	\$ 92,000	\$ 77,862	\$ 106,582	\$ 31,100
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 373,786	\$ 326,428	\$ 335,092	\$ 331,739

FD1026-CC1177: Public Safety – Crime Prevention Program

STATEMENT OF FUNCTION:

The Crime Prevention Program is used to fund criminal justice training programs within Clay County. It is the goal of the Crime Prevention Program to support criminal justice training programs for the County. Revenue that supports this Program is generated from revenues collected from judgment and fines.

EXPENDITURES:

FD1026 - CC1177 Public Safety - Crime Prevention Program				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 95,000	\$ 95,000	\$ 33,696	\$ 45,419
Operating Expenditures	\$ 60,000	\$ 89,851	\$ 45,000	\$ 64,754
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 155,000	\$ 184,851	\$ 78,696	\$ 110,173

FD1028-CC1156: Building Department

STATEMENT OF FUNCTION:

The objective of the Building Department is to receive applications, review construction documents, and issue permits for the erection, alteration, demolition, and moving of buildings and structures. It is the responsibility of the Department to inspect and enforce the provisions of the Florida Building Code. Its intent is to ensure safety, health, and general welfare to the citizens of Clay County through structural strength, means of egress, stability, sanitation, adequate light, ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to buildings throughout the County.

The Clay County Building Department’s mission is to serve customers with professionalism and efficiency through licensing, permitting and inspections to ensure the health, safety and welfare of the community. Licensing protects citizens and contractors. Permitting protects citizens against unlicensed contractors and prevents misplacement of structures on properties. Inspections are performed in stages to ensure compliance with the Florida Building Code. All deficiencies are noted and re-inspected to ensure work is done to meet the code before a certificate of occupancy is issued. The Building Department is proud of providing fast and efficient service to customers throughout the community.

EXPENDITURES:

FD1028 - CC1156 Building Department				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 1,307,602	\$ 1,696,340	\$ 2,622,667	\$ 2,410,886
Operating Expenditures	\$ 538,533	\$ 701,371	\$ 3,442,440	\$ 3,932,188
Capital Outlay	\$ 69,037	\$ 21,862	\$ 115,000	\$ 130,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,915,172	\$ 2,419,573	\$ 6,180,107	\$ 6,473,074

2021/2022 ACCOMPLISHMENTS:

- Added qualified staff members and increased training for all employees.
- Provided additional training opportunities for front line staff for Flood and Permit Certifications.
- Staff employee was appointed to the State licensing board.

2022/2023 GOALS:

- Implement a new permitting system, which includes a paperless permitting process.
- Receive more education and licensing for all employees.
- Improve customer service.

FD1031-CC1155: Fire Inspections

STATEMENT OF FUNCTION:

Clay County Fire Inspections ensures compliance with applicable fire and life safety codes and to locate and eliminate conditions that can cause a fire, cause a fire to spread, or endanger life and property. The goal of Fire Inspections is to decrease the incidence and severity of uncontrolled fires by effective fire plan review, inspections, and other recognized fire prevention and life safety methods.

EXPENDITURES:

FD1031 - CC1155 Fire Inspections				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 48,172	\$ 50,075	\$ 70,466	\$ 52,271
Operating Expenditures	\$ 3,881	\$ 4,976	\$ 30,525	\$ 29,038
Capital Outlay	\$ -	\$ 32,571	\$ -	\$ 40,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 52,053	\$ 87,622	\$ 100,991	\$ 121,309

FD1034-CC1219: Federal Department of Justice Forfeiture

STATEMENT OF FUNCTION:

The Federal Department of Justice (DOJ) Forfeiture Cost Center is used to support law enforcement related projects in Clay County. It is the goal of the Cost Center to better Clay County by reducing crime and engaging in the Clay County Community. The Department of Justice (DOJ) oversees the revenue generated from contraband and property forfeitures that supports the Cost Center.

EXPENDITURES:

FD1034 - CC1219 Federal Department of Justice Forfeiture				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 119,219	\$ -	\$ 278,358
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 119,219	\$ -	\$ 278,358

FD1036-CC1224: Local Provider Participation

STATEMENT OF FUNCTION:

On June 22, 2021 the County adopted Ordinance No. 2021-19 enabling the County to levy a uniform non-ad valorem special assessment to establish and maintain a system of funding for IGTs to support the non-federal share of Medicaid payments, directly and specially benefitting hospital properties within the County’s jurisdictional limits.

EXPENDITURES:

FD1036 - CC1224 Local Provider Participation				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 7,034,577	\$ 5,727,265
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 7,034,577	\$ 5,727,265

FD1037-CC1111: Eagle Rock at Eagle Landing MSBU

STATEMENT OF FUNCTION:

The Eagle Rock at Eagle Landing Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Eagle Rock at Eagle Landing MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1037 - Eagle Rock at Eagle Landing MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 4,369	\$ 4,332
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 4,369	\$ 4,332

FD1038-CC1111: Reserve at Eagle Harbor MSBU

STATEMENT OF FUNCTION:

The Reserve at Eagle Harbor Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Reserve at Eagle Harbor MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1038 - Reserve at Eagle Harbor MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 3,694	\$ 3,766
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 3,694	\$ 3,766

FD1039-CC1111: Village Park 1A and 1B MSBU

STATEMENT OF FUNCTION:

The Village Park 1A and 1B Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Village Park 1A and 1B MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1039 - Village Park 1A and 1B MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 5,106	\$ 6,895
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 5,106	\$ 6,895

FD1040-CC1111: Royal Point 2B MSBU

STATEMENT OF FUNCTION:

The Royal Point 2B Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Royal Point 2B MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1040 - Royal Point 2B MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,496	\$ 3,204
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 2,496	\$ 3,204

FD1041-CC1111: Eagle Landing at Oakleaf 5B MSBU

STATEMENT OF FUNCTION:

The Eagle Landing at Oakleaf 5B Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Eagle Landing at Oakleaf 5B MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1041 - Eagle Landing at Oakleaf 5B MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 3,691	\$ 5,499
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 3,691	\$ 5,499

FD1042-CC1111: Willow Springs Phase 1 MSBU

STATEMENT OF FUNCTION:

The Willow Springs Phase 1 Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Willow Springs Phase 1A MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1042 - Willow Springs Phase 1 MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 11,590	\$ 12,907
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 11,590	\$ 12,907

FD1043-CC1111: Greyhawk Unit 2 MSBU

STATEMENT OF FUNCTION:

The Greyhawk Unit 2 Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Greyhawk Unit 2 MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1043 - Greyhawk Unit 2 MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 7,615	\$ 7,165
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 7,615	\$ 7,165

FD1044-CC1111: Greyhawk Unit 3A MSBU

STATEMENT OF FUNCTION:

The Greyhawk Unit 3A Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Greyhawk Unit 3A MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1044 - Greyhawk Unit 3A MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 1,215	\$ 1,318
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 1,215	\$ 1,318

FD1045-CC1111: Greyhawk Unit 3B Bloomfield Court MSBU

STATEMENT OF FUNCTION:

The Greyhawk Unit 3B Bloomfield Court Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Greyhawk Unit 3B Bloomfield Court MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1045 - Greyhawk Unit 3B Bloomfield Court MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 1,231	\$ 1,149
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 1,231	\$ 1,149

FD1046-CC1111: Greyhawk Unit 3B Cloverdale Court MSBU

STATEMENT OF FUNCTION:

The Greyhawk Unit 3B Cloverdale Court Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Greyhawk Unit 3B Cloverdale Court MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1046 - Greyhawk Unit 3B Cloverdale Court MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 911	\$ 859
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 911	\$ 859

FD1047-CC1111: Greyhawk Unit 3B Pondsides Court MSBU

STATEMENT OF FUNCTION:

The Greyhawk Unit 3B Pondsides Court Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Greyhawk Unit 3B Pondsides Court MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1047 - Greyhawk Unit 3B Pondsides Court MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 897	\$ 857
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 897	\$ 857

FD1048-CC1111: Cameron Oaks Phase 3 Evers Cove MSBU

STATEMENT OF FUNCTION:

The Cameron Oaks Phase 3 Evers Cove Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Cameron Oaks Phase 3 Evers Cove MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1048 - Cameron Oaks Phase 3 Evers Cove MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,567	\$ 2,595
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 2,567	\$ 2,595

FD1049-CC1111: Cameron Oaks Phase 3 Belen Court MSBU

STATEMENT OF FUNCTION:

The Cameron Oaks Phase 3 Belen Court Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Cameron Oaks Phase 3 Belen Court MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1049 - Cameron Oaks Phase 3 Belen Court MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 1,445	\$ 1,452
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 1,445	\$ 1,452

FD1050-CC1111: Silver Oaks Road MSBU

STATEMENT OF FUNCTION:

The Silver Oaks Road Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Silver Oaks Road MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1050 - Silver Oaks Road MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 67	\$ 546	\$ 1,440
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 67	\$ 546	\$ 1,440

FD1051-CC1111: Blue Jay MSBU

STATEMENT OF FUNCTION:

The Blue Jay Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Blue Jay MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1051 - Blue Jay MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 60,965	\$ 55,240	\$ 65,230	\$ 56,802
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 60,965	\$ 55,240	\$ 65,230	\$ 56,802

FD1052-CC1111: Hidden Waters MSBU

STATEMENT OF FUNCTION:

The Hidden Waters Municipal Service Benefit Unit (MSBU) Cost Center is used to administer revenue collected via special assessments from property owners in the Hidden Waters MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1052 - Hidden Waters MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 16,381	\$ 15,279	\$ 18,311	\$ 16,279
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 16,381	\$ 15,279	\$ 18,311	\$ 16,279

FD1053-CC1238: NSP1 Grant

STATEMENT OF FUNCTION:

The Neighborhood Stabilization Program (NSP) was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. It is part of the Housing and Economic Recovery Act of 2008 signed into law by former President Bush. The program provides grant funds for states and local governments to purchase and redevelop abandoned or foreclosed properties. All activities funded must benefit low- and moderate-income individuals. It is the goal of the Neighborhood Stabilization Program to help Clay County acquire and redevelop abandoned and foreclosed properties in order to prevent sources of abandonment and blight.

EXPENDITURES:

FD1053 - CC1238 NSP1 Grant				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 104,414	\$ 179,650
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 104,414	\$ 179,650

FD1055-CC1111: Oakland Hills MSBU

STATEMENT OF FUNCTION:

The Oakland Hills Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Oakland Hills MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1055 - Oakland Hills MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 187	\$ 2,486	\$ 3,447
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 187	\$ 2,486	\$ 3,447

FD1056-CC1111: Pine Ridge West MSBU

STATEMENT OF FUNCTION:

The Pine Ridge West Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Pine Ridge West MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1056 - CC1111 All MSBU Organization				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 234	\$ 2,892	\$ 4,983
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 234	\$ 2,892	\$ 4,983

FD1057-CC1111: Azalea Ridge UN3 MSBU

STATEMENT OF FUNCTION:

The Azalea Ridge UN3 Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Azalea Ridge UN3 MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1057 - Azalea Ridge UN3 MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 193	\$ 1,561	\$ 3,576
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 193	\$ 1,561	\$ 3,576

FD1058-CC1111: Cameron Oaks Phase 1 and Phase 2 MSBU

STATEMENT OF FUNCTION:

The Cameron Oaks Phase 1 and Phase 2 Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Cameron Oaks Phase 1 and Phase 2 MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1058 - Cameron Oaks Phase 1 and Phase 2 MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 190	\$ 3,346	\$ 7,427
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 190	\$ 3,346	\$ 7,427

FD1059-CC1111: Kindlewood PH 3 MSBU

STATEMENT OF FUNCTION:

The Kindlewood PH 3 Road Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Kindlewood PH 3 Road MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1059 - Kindlewood PH3 Road MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 97	\$ 2,316	\$ 1,858
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 97	\$ 2,316	\$ 1,858

FD1060-CC1111: Somerset Road MSBU

STATEMENT OF FUNCTION:

The Somerset Road Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Somerset Road MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1060 - Somerset Road MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 211	\$ 2,264	\$ 5,135
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 211	\$ 2,264	\$ 5,135

FD1062-CC1111: Black Creek Hills MSBU

STATEMENT OF FUNCTION:

The Black Creek Hills Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Black Creek Hills MSBU in order to pay debt service for water lines for these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit and is used to pay debt owed the County in providing water lines for the residents within the Black Creek Hills MSBU.

EXPENDITURES:

FD1062 - Black Creek Hills MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 10,404	\$ 10,396	\$ 10,950	\$ 10,888
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 10,404	\$ 10,396	\$ 10,950	\$ 10,888

FD1067-CC1111: Grove Point PH1 and PH2 MSBU

STATEMENT OF FUNCTION:

The Grove Point PH1 and PH2 Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Grove Point PH1 and PH2 MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1067 - Grove Pointe PH1 and PH2 MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 2,078
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 2,078

FD1068-CC1111: Village Park Unit 1-C MSBU

STATEMENT OF FUNCTION:

The Village Park Unit 1-C Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Village Park Unit 1-C MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1068 - Village Park Unit 1-C MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,106
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,106

FD1069-CC1111: Willow Springs PH2 MSBU

STATEMENT OF FUNCTION:

The Willow Springs PH2 Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Willow Springs PH2 MSBU in order to provide road maintenance services to these residents. This specific benefit unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1069 - Willow Springs PH2 MSBU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,941
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,941

FD1071-CC1253: Tourism Marketing – 4TH and 5TH Cent

STATEMENT OF FUNCTION:

The mission of the Tourism Marketing – 4TH and 5TH Cent Cost Center is to strengthen the County’s economy by developing awareness of the County’s unique natural, recreational, historical and cultural assets to leisure travelers. With guidance from the Clay County Tourist Development Council, the Board of Commissioners and County Manager, the cost center strives to promote quality special events, sports tournaments and visitor experiences while encouraging preservation of the County’s quality of life.

EXPENDITURES:

FD1071 - CC1253 Tourism Marketing - 4th and 6th Cents				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 618,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 618,000

2021/2022 ACCOMPLISHMENTS:

- Launched a Tourism Instagram account.
- Printed Evergreen Visitors Guide
- Created a Venue Guide featuring area event venues.

2022/2023 GOALS:

- Work with Florida’s First Coast of Golf (FFCG) to increase the tourist rounds of golf played and golf travel room nights in Clay County and increasing golf course participation by 50% and twenty-five (25) mentions in FFCG content.
- Work with Airstream Ventures to market and sell Clay County as a sports and/or special event destination resulting in an economic impact of a minimum of \$1 million.
- Support twenty (20) events with Event Grants and service thirty (30) area events.

FD1072-CC1259: Radio System Towers and Maintenance

STATEMENT OF FUNCTION:

The Radio System Towers and Maintenance Cost Center funds maintenance and support of Clay County's public safety radio system. The radio system is used by the police officers, firefighters and emergency medical personnel for communication purposes. This Cost Center is funded by the \$12.50 Motor Vehicle Surcharge Fund. Per Florida Statute 318.21(9), twelve dollars and fifty cents from each moving traffic violation must be used to fund the County's participation in an intergovernmental radio communication program that is approved by the Department of Management Services. Expenditure information prior to FY23 pertaining to this cost center can be found in the table titled Capital Improvement Funds Expenditure Summary by Cost Center in the Capital Improvement Funds section of this document.

EXPENDITURES:

FD1072 - CC1259 Radio System Towers and Maintenance				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 93,813
Operating Expenditures	\$ -	\$ -	\$ -	\$ 216,479
Capital Outlay	\$ -	\$ -	\$ -	\$ 110,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 420,292

2021/2022 ACCOMPLISHMENTS:

- Re-programmed all radios on the system for updates and location services.
- Brought on new multi-band radios capable of operating on LTE cellular systems.
- Completed restoration of Jail Bi-Directional Amplifier (BDA) System so that internal communications are now reliable.
- Hired a new/dedicated Land Mobile Radio Coordinator.

2022/2023 GOALS:

- Replace end-of-life mutual aid radio equipment at the sites.
- Develop a plan to replace towers at Keystone Heights and Sleepy Hollow.
- Improve management of the system via training and use of network management tools.

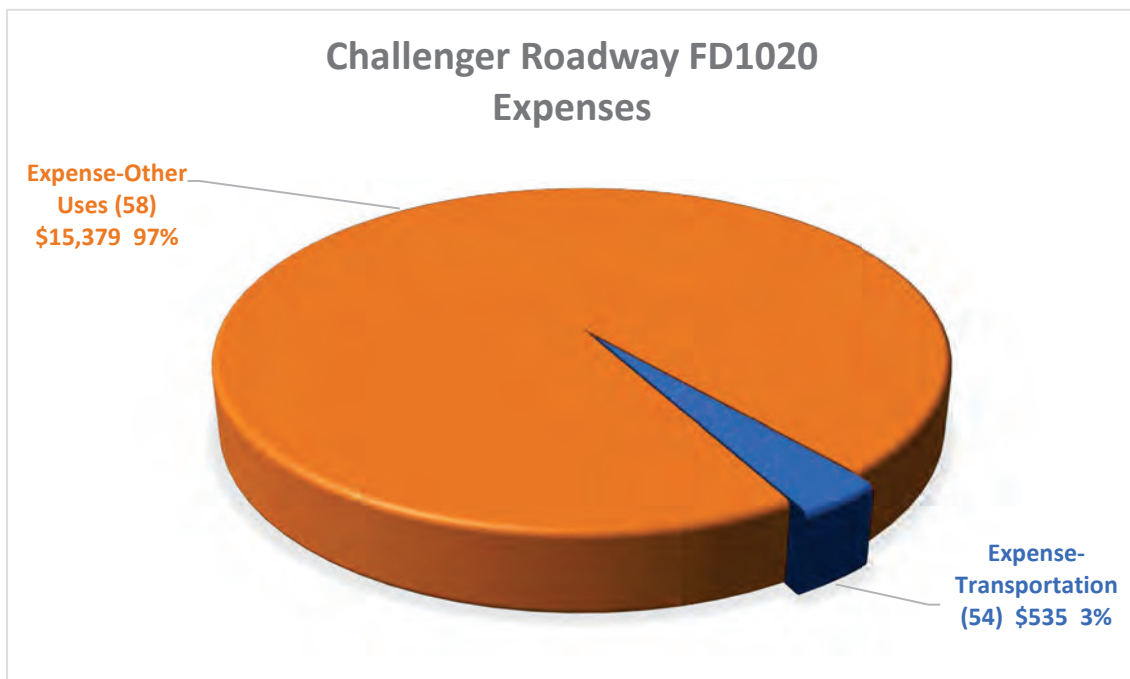
Fiscal Year 2022/2023

7. MUNICIPAL SERVICE TAXING UNITS (MSTUs)

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MUNICIPAL SERVICES TAXING UNIT FUNDS EXPENDITURE SUMMARY BY COST CENTER AND PROJECT						
Cost Center and Name	FY 19/20 ACTUALS	FY 20/21 ACTUALS	ADOPTED FY 21/22 BUDGET	FINAL FY 22/23 BUDGET	CHANGE FROM PRIOR YEAR	
FD1020 - CC1113 Challenger Roadway MSTU	\$ 15	\$ 15	\$ 215	\$ 535	\$ 320	
FD1022 - CC1157 Planning Department	\$ 818,987	\$ 1,025,598	\$ 1,315,965	\$ 1,732,584	\$ 416,619	
FD1022 - CC1158 County Engineering Department	\$ 679,391	\$ 1,172,272	\$ 3,962,061	\$ 2,870,857	\$ (1,091,204)	
FD1022 - CC1159 Enforcement Services	\$ 155,313	\$ 232,337	\$ 296,952	\$ 344,084	\$ 47,132	
FD1022 - Unincorporated Municipal Services MSTU Fund	\$ 2,045	\$ -	\$ -	\$ -	\$ -	
FD1029 - CC1218 Sheriff MSTU	\$ 21,650,322	\$ 27,810,053	\$ 28,334,012	\$ 30,425,973	\$ 2,091,961	
FD1029 - CC1234 Buildings Jail/Law Enforcement MSTU	\$ 78,071	\$ 56,641	\$ 165,500	\$ 344,615	\$ 179,115	
FD1029 - PRJ100303 FEMA Hazard Mitigation Grant Orange P	\$ -	\$ 128,704	\$ -	\$ -	\$ -	
FD1029 - PRJ100329 JAG Administrative Grant - MSTU	\$ -	\$ 27,787	\$ -	\$ -	\$ -	
FD1029 - PRJ100338 HMPG Generator MB Grant	\$ -	\$ 22,409	\$ 313,256	\$ -	\$ (313,256)	
FD1029 - PRJ100371 Law Enforcement Grant A	\$ -	\$ -	\$ -	\$ -	\$ -	
FD1029 - PRJ100372 Law Enforcement Grant B	\$ -	\$ -	\$ -	\$ -	\$ -	
FD1030 - CC1154 Fire Control MSTU	\$ 5,211,213	\$ 6,364,003	\$ 7,106,720	\$ 10,821,785	\$ 3,715,065	
FD1030 - PRJ100307 Paramedicine Service Grant	\$ -	\$ -	\$ -	\$ 89,588	\$ 89,588	
FD1030 - PRJ100375 EMS Grant - C9010	\$ -	\$ -	\$ -	\$ -	\$ -	
FD1030 - PRJ100382 State Homeland Security Grant Program	\$ -	\$ -	\$ -	\$ 10,300	\$ 10,300	
FD1030 - PRJ100383 Staffing for Adequate Fire and Emergenc	\$ -	\$ -	\$ -	\$ 220,533	\$ 220,533	
Total Municipal Services Taxing Unit Funds	\$ 28,595,355	\$ 36,839,819	\$ 41,494,681	\$ 46,860,854	\$ 5,366,173	

FD1020: Challenger Roadway MSTU Overview



FD1020-CC1113: Challenger Road MSTU

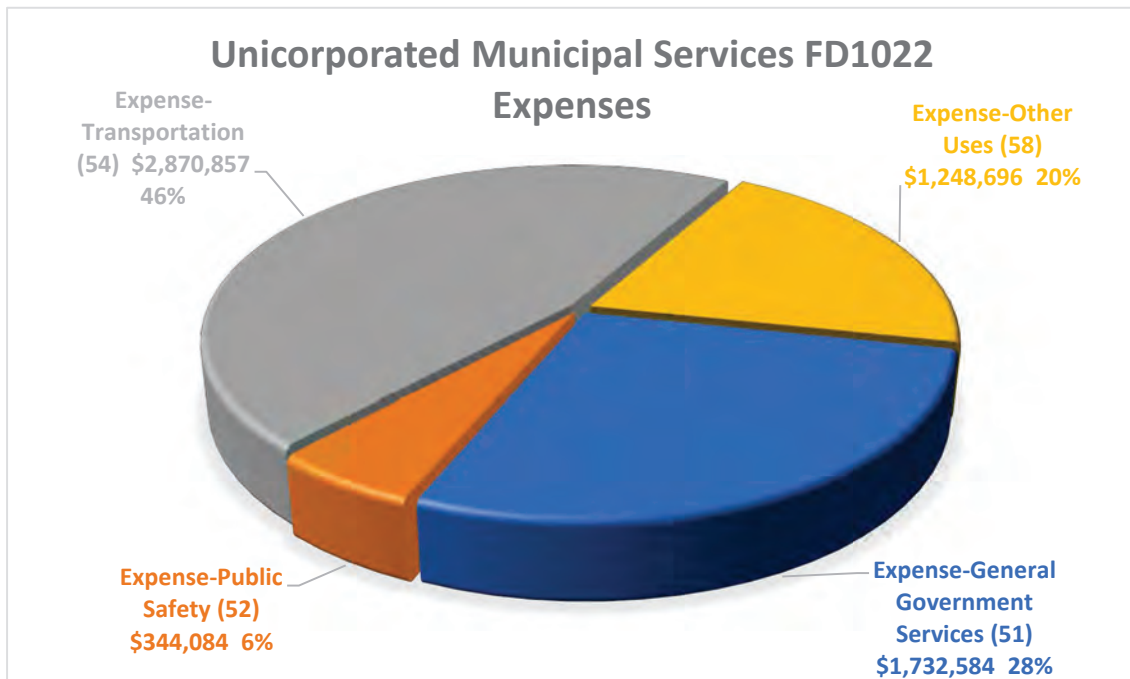
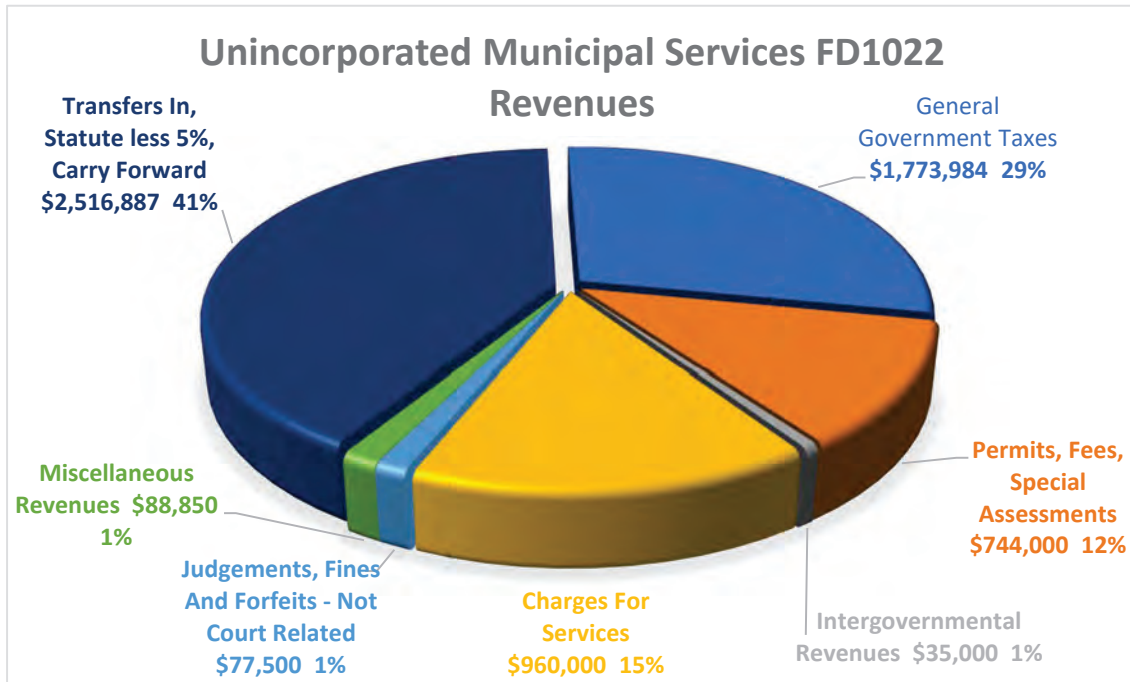
STATEMENT OF FUNCTION:

The Challenger Road Municipal Service Taxing Unit (MSTU) is used to administer revenue collected via special assessments from property owners in the Challenger Roadway MSTU in order to pay debt service to be used for the property owners within this taxing unit. This specific taxing unit was established by the Board of County Commissioners via an adopted ordinance in order to defray part or all of the cost of providing this benefit.

EXPENDITURES:

FD1020 - CC1113 Challenger Roadway MSTU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 15	\$ 15	\$ 215	\$ 535
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 15	\$ 15	\$ 215	\$ 535

FD1022: Unincorporated Municipal Services MSTU Overview



FD1022-CC1157: Planning Department

STATEMENT OF FUNCTION:

The Planning & Zoning Cost Center monitors and manages the Comprehensive Plan and Land Development Regulations, providing assistance to the public in both of these areas. The Division manages the County flood management program, operates the Currency Management System, manages the impact fee system, and initiates and reviews amendments to the Comprehensive Plan and Land Development Regulations, including the Zoning Code. Reviews of multiple zoning permits are performed, including but not limited to, Home Occupation Permits, Sign Permits, Roadside Solicitation Permits and Heirs Exemptions. The Cost Center performs transportation planning activities and represents the County on the Technical Coordinating Committee and Bicycle/Pedestrian Committee of the Transportation Planning Organization for the Jacksonville Urbanized Area. The Cost Center also reviews development proposals as a member of the County's Development Review Committee, develops staff reports for comprehensive plan amendments and rezoning applications, and monitors the Developments of Regional Impact within the County. Finally, the Cost Center provides administrative support and professional support to the Planning Commission and the Board of Adjustment.

EXPENDITURES:

FD1022 - CC1157 Planning Department				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 696,219	\$ 868,412	\$ 807,265	\$ 1,107,419
Operating Expenditures	\$ 122,768	\$ 154,653	\$ 466,200	\$ 575,165
Capital Outlay	\$ -	\$ 2,533	\$ 42,500	\$ 50,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 818,987	\$ 1,025,598	\$ 1,315,965	\$ 1,732,584

2021/2022 ACCOMPLISHMENTS:

- Finalized and updated mobility fees, which replaced roads impact fees.
- Finalized all documents necessary to become CDBG Entitlement Compliant.
- Continued review of requests for seventeen (17) plan amendments, thirty-two (32) zoning changes and eighteen (18) Land Development Code (LDC) changes.

2022/2023 GOALS:

- Work with consultant to totally rewrite Articles 3 and 7 of the Land Development Code (LDC).
- Update of articles of LDC not included in the contract with consultant.
- Continue to review all plan amendment, rezoning and land development code change requests and provide timely and complete recommendations to the Planning Commission and Board of County Commissioners.

FD1022-CC1158: County Engineering Department

STATEMENT OF FUNCTION:

The County Engineering Department manages the design and construction of Capital Improvement Projects funded by the County using a combination of consultants and in-house personnel. The Department supports Economic & Development Services for development submittals and reviews, and approves technical aspect of new subdivisions and new commercial site developments from plat to final plan approval. The Department inspects the construction of new sites, ultimately recommending acceptance of the streets and drainage to the Board of County Commissioners (BCC), provides site plan reviews for residential building permits and certificates of occupancy and provides right-of-way permits and inspections of driveways and sidewalks in connection with residential building permits. In addition to these primary responsibilities, the Department provides the following services: processing and recommendations concerning road closures of County owned rights-of-way (ROW) that are requested by the public; permitting and supervision of all utility work done within the County ROW permitting and supervision of all construction that is requested by the public within the ROW; implementation of the Federal Department of Environmental Protection MS4 Permit Program compliance; implementation of the Total Maximum Daily Load Program Compliance; and coordination of grant applications and fulfillment operations with various agencies as needed.

EXPENDITURES:

FD1022 - CC1158 County Engineering Department				
CATEGORY	FY2020	FY2021	FY2022	FY2023
	Actuals	Actuals	Budget	Budget
Personnel Services	\$ 567,033	\$ 957,423	\$ 1,462,011	\$ 1,754,294
Operating Expenditures	\$ 99,403	\$ 213,910	\$ 2,491,550	\$ 1,101,563
Capital Outlay	\$ 12,955	\$ 940	\$ 8,500	\$ 15,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 679,391	\$ 1,172,272	\$ 3,962,061	\$ 2,870,857

2021/2022 ACCOMPLISHMENTS:

- Completed the new roadway Atlantis Drive and safety improvements at County Road 315-C.
- Completed multiple drainage improvements including Fleming Drive and Admirals Walk.
- Completed various pedestrian improvements including sidewalk on Kingsley Lake Drive.

2022/2023 GOALS:

- Continue maintaining pavement network with the new Pavement Management Program.
- Continue countywide Drainage Improvement Program.
- Continue Right-of-Way Permitting services for commercial and residential requests.

FD1022-CC1159: Enforcement Services

STATEMENT OF FUNCTION:

Enforcement Services is responsible for ensuring compliance with those ordinances and portions of the Clay County Code dealing with non-criminal matters such as: land development, junk vehicles, signs, zoning, solid waste, standard housing code, construction within the rights-of-way, illicit connections and discharges to the municipal service storm sewer system and other codes and ordinances in an effective, expeditious and equitable manner. Enforcement Services performs field investigations for complaints received and issues notices of violation for ordinance violations. Fines may be imposed when compliance has not been met.

The mission of Enforcement Services is to serve customers with professionalism and efficiency through enhancing and sustaining the quality of life for Clay County citizens through effective, expeditious and equitable enforcement of the County’s codes and ordinances. The overall goal for Enforcement Services is to ensure compliance of its codes and ordinances, therefore, creating a better Clay County for all.

EXPENDITURES:

FD1022 - CC1159 Enforcement Services				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 150,643	\$ 220,047	\$ 250,852	\$ 255,654
Operating Expenditures	\$ 4,669	\$ 6,283	\$ 18,100	\$ 87,830
Capital Outlay	\$ -	\$ 6,007	\$ 28,000	\$ 600
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 155,313	\$ 232,337	\$ 296,952	\$ 344,084

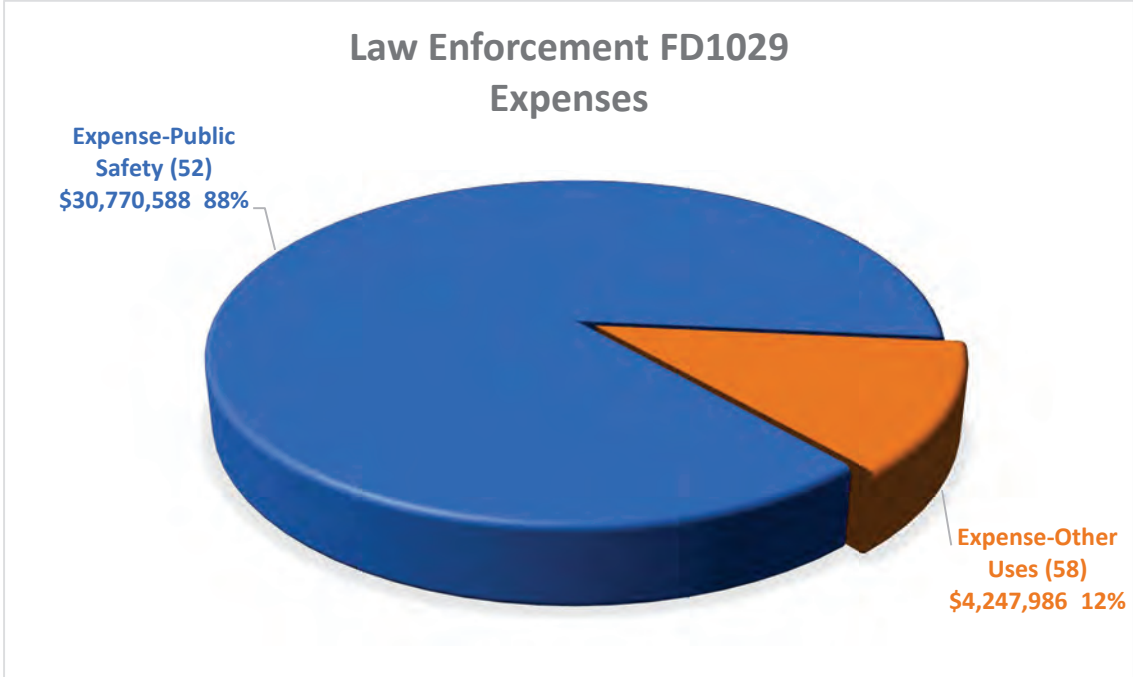
2021/2022 ACCOMPLISHMENTS:

- Collected \$70,000 plus in fines/lien payments.
- Researched over 300 new complaints.
- Closed over 300 cases.
- Collected \$50,000 plus for lien search.

2022/2023 GOALS:

- Achieve reasonable and timely code compliance resulting in improved neighborhood standards and increased property values.
- Ensure the proactive enforcement of the Floodplain Management Program to maintain our participation in the National Flood Insurance Program (NFIP).
- Resolve issues related to health, safety and welfare in an equitable, expeditious and effective manner.
- Continue work to clean up neighborhoods with blight ordinance.

FD1029: Law Enforcement MSTU Overview



FD1029-CC1218: Sheriff MSTU

STATEMENT OF FUNCTION:

The professional men and women of the Clay County Sheriff's Office (CCSO) are empowered to defend the Constitution of the United States and the State of Florida. They fairly and diligently enforce all laws bringing to justice those who violate them. They improve the quality of life by reducing crime and the fear of crime through a dedicated partnership with the community. They are dedicated to professionalism through integrity, fairness, caring and teamwork.

Patrol services provided by the CCSO is supported by two (2) cost centers, Sheriff's Office and Sheriff MSTU. Funding for the Sheriff MSTU Cost Center is generated from the Law Enforcement MSTU via ad valorem revenues (property taxes). The Cost Center provides patrol services to unincorporated portions of the County, Keystone Heights and Penney Farms. (Green Cove Springs and Orange Park have their own patrol service.)

The goal of the Clay County Sheriff's Office (CCSO) is to serve the community with the highest moral and ethical standards. Individuals of the CCSO are guided by honesty and moral courage in their relations with all persons, take pride in all they do, and treat each other and the community with respect in a consistent manner. They listen compassionately and act with respect, sincerity, and courtesy when interacting with each other and members of the community. They are firm in their convictions in upholding the laws, while treating others as they would want to be treated. They work in partnership with the community to gain mutual respect and appreciation for one another. Together, they provide responsive and efficient quality service through cooperation, problem solving, and personal accountability.

EXPENDITURES:

FD1029 - CC1218 Sheriff MSTU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 18,385,732	\$ 23,007,773	\$ 23,536,744	\$ 25,303,805
Operating Expenditures	\$ 3,025,380	\$ 4,104,158	\$ 4,047,286	\$ 4,617,190
Capital Outlay	\$ 239,210	\$ 698,122	\$ 749,982	\$ 504,978
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 21,650,322	\$ 27,810,053	\$ 28,334,012	\$ 30,425,973



FD1029-CC1234: Buildings – Jail/Law Enforcement MSTU

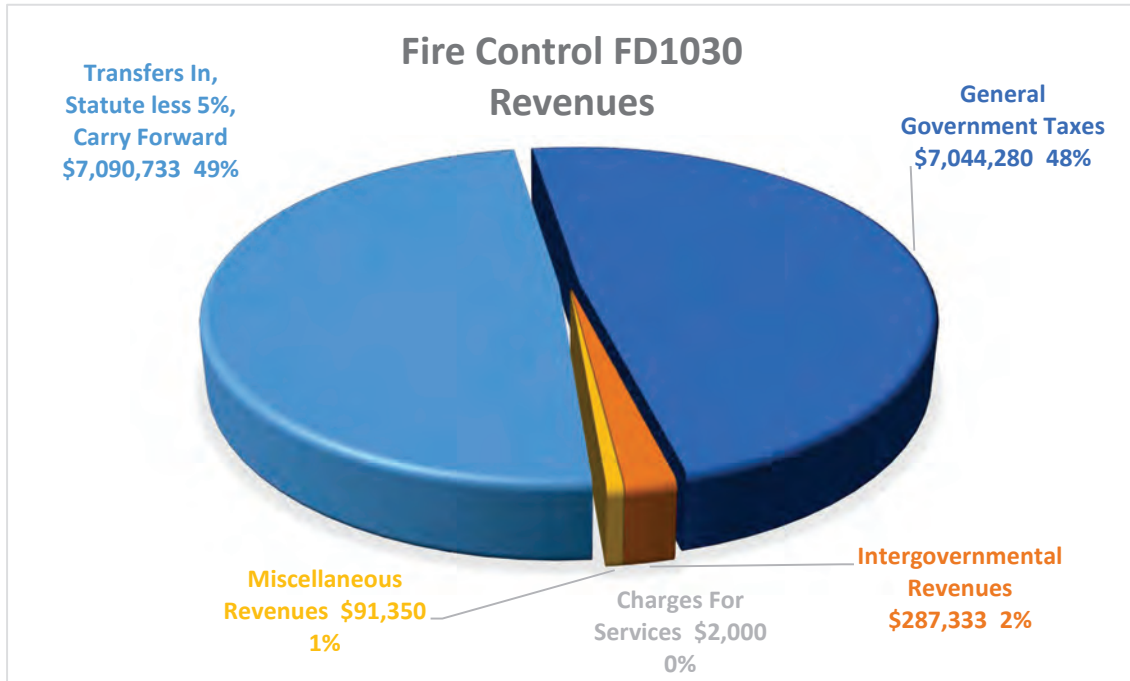
STATEMENT OF FUNCTION:

Buildings - Jail/Law Enforcement MSTU funds the utilities, repairs, maintenance and equipment needs of Clay County Sheriff buildings in unincorporated portions of Clay County. It is the goal of Buildings - Jail/Law Enforcement MSTU to ensure those facilities in unincorporated Clay County are sufficient for the needs of Clay County Sheriff and its citizens. Funding for the division is generated by ad valorem revenue (property taxes).

EXPENDITURES:

FD1029 - CC1234 Buildings Jail/Law Enforcement MSTU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 76,577	\$ 56,641	\$ 165,500	\$ 114,615
Capital Outlay	\$ 1,494	\$ -	\$ -	\$ 230,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 78,071	\$ 56,641	\$ 165,500	\$ 344,615

FD1030: Fire Control MSTU Overview



FD1030-CC1154: Fire Control MSTU

STATEMENT OF FUNCTION:

Clay County Fire Control MSTU, consisting of career employees and volunteer members, provides high quality and efficient emergency medical care, fire suppression and all hazard mitigation services to the citizens and visitors of Clay County from twelve (12) fire stations.

EXPENDITURES:

FD1030 - CC1154 Fire Control MSTU				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 4,663,537	\$ 5,262,618	\$ 5,819,708	\$ 7,575,704
Operating Expenditures	\$ 509,395	\$ 748,287	\$ 825,137	\$ 2,793,581
Capital Outlay	\$ 38,281	\$ 353,098	\$ 461,875	\$ 452,500
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 5,211,213	\$ 6,364,003	\$ 7,106,720	\$ 10,821,785

2021/2022 ACCOMPLISHMENTS:

- Continued the application and management of Federal, State and local grants aimed at augmenting revenue for the enhancement of services to the citizens and visitors the Division serves.
- Continued working with Management Information Systems (MIS) to make improvements in the Public Safety Department's use of technology focusing on program measurement and systems performance.
- Continued to refine the processes and accompanying policies that allow the Public Safety Department's documentation systems to be virtually paperless while improving accuracy and efficiency in finance and operational response.

2022/2023 GOALS:

- Continue to improve the competency and capability of employees to function in more senior organizational roles and duties, through training and mentoring, in order to meet the growing demands of the Clay County Public Safety Department.
- Continue to modernize the response of the Operations Division to include major changes in resource assignment allocations and communication procedures.
- Maintain a successful bargaining agreement with the collective bargaining unit that encompasses all ranks, including the battalion chiefs.



Fiscal Year 2022/2023

8. DEBT SERVICE FUNDS

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DEBT SERVICE FUNDS EXPENDITURE SUMMARY BY COST CENTER					
Cost Center and Name	FY 19/20 ACTUALS	FY 20/21 ACTUALS	ADOPTED FY 21/22 BUDGET	FINAL FY 22/23 BUDGET	CHANGE FROM PRIOR YEAR
FD2000 - CC1228 2020 Bond Debt Payment	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000	\$ (3,000)
Total Debt Services Funds	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000	\$ (3,000)

FD2000-CC1228: 2020 Bond Debt Payment

STATEMENT OF FUNCTION:

The 2020 Bond Debt Payment Cost Center is used to pay the annual debt service payment required by the 2020 Bond Series. The Cost Center strives to meet the requirements of the 2020 Bond Series.

EXPENDITURES:

FD2000 - CC1228 2020 Bond Debt Payment				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000
TOTALS	\$ 2,575,868	\$ 8,405,500	\$ 8,406,000	\$ 8,403,000

Fiscal Year 2022/2023

9. ENTERPRISE FUNDS

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ENTERPRISE FUNDS EXPENDITURE SUMMARY BY COST CENTER AND PROJECT					
Cost Center and Name	FY 19/20 ACTUALS	FY 20/21 ACTUALS	ADOPTED FY 21/22 BUDGET	FINAL FY 22/23 BUDGET	CHANGE FROM PRIOR YEAR
FD4000 - CC1208 Environmental Service	\$ 10,131,915	\$ 11,002,733	\$ 12,111,013	\$ 15,154,652	\$ 3,043,639
FD4000 - PRJ100292 Solid Waste Facilities Upgrade	\$ -	\$ -	\$ 510,900	\$ 1,674,000	\$ 1,163,100
FD4001 - CC1209 Universal Collection	\$ 9,664,506	\$ 9,584,364	\$ 10,242,402	\$ 11,565,694	\$ 1,323,292
Total Enterprise Funds	\$ 19,796,421	\$ 20,587,097	\$ 22,864,315	\$ 28,394,346	\$ 5,530,031

FD4000-CC1208: Environmental Services

STATEMENT OF FUNCTION:

The Department of Environmental Services provides solid waste collection, disposal and recycling services to accommodate the residential, commercial and institutional needs of Clay County. This includes the long-term maintenance and environmental monitoring of closed landfills.

Curbside residential solid waste and recyclables collection services are provided by a contracted franchised hauler. Five (5) County operated solid waste facilities are available for drop-off of recyclables, solid waste, appliances, tires, and household hazardous waste. Commercial services are provided by non-exclusive franchised haulers.

The Rosemary Hill Solid Waste Management Facility is the nucleus for solid waste and recycling processing and transfer operations. Waste materials (municipal solid waste, construction and demolition debris, vegetative waste, recyclable materials, household hazardous waste, waste tires) are segregated for proper disposal or recycling. Municipal and construction wastes are transferred to an out-of-county sanitary landfill for disposal. Recyclable materials are shipped to various processors for recycling and reuse. Special wastes are recycled or disposed.

The goal of Environmental Services is to protect Clay County’s groundwater in support of public health and the environment through proper handling and disposal of solid waste and recyclable materials in a cost effective and efficient manner.

EXPENDITURES:

FD4000 - CC1208 Environmental Service				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 1,510,169	\$ 1,398,306	\$ 1,554,303	\$ 1,721,836
Operating Expenditures	\$ 8,619,131	\$ 9,603,626	\$ 10,220,810	\$ 13,237,816
Capital Outlay	\$ 2,615	\$ 801	\$ 335,900	\$ 195,000
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 10,131,915	\$ 11,002,733	\$ 12,111,013	\$ 15,154,652

2021/2022 ACCOMPLISHMENTS:

- Effectively managed all Clay County solid waste management facilities and programs within budget and with 100% FDEP permits compliance.
- Completed an in-depth solid waste and recycling study and developed a 20-year Solid Waste Management Plan.
- Developed and issued Request for Proposal (RFP) for transfer and disposal services contract.

2022/2023 GOALS:

- Manage all solid waste management facilities and programs within budget and with 100% FDEP permit compliance.
- Begin implementation of Solid Waste Management Plan for improving facilities, collection programs and contracts.
- Award Request for Proposal (RFP) for transfer and disposal services and negotiate contract terms.

FD4001-CC1209: Universal Collections

STATEMENT OF FUNCTION:

Universal Collection provides for the collection of solid waste and recycling services to accommodate the residential and commercial needs of Clay County. Residential solid waste and recyclables collection services are provided by a contracted franchised hauler. Commercial services are provided by a number of non-exclusive franchised haulers.

The goal of Universal Collection is to provide economical solid waste and recyclables services and facilities in support of public health, sanitation, environmental protection, and operational efficiency; all within available funding.

EXPENDITURES:

FD4001 - CC1209 Universal Collection				
CATEGORY	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Personnel Services	\$ 195,965	\$ 119,579	\$ 137,827	\$ 161,092
Operating Expenditures	\$ 9,468,541	\$ 9,464,785	\$ 10,104,575	\$ 11,404,602
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 9,664,506	\$ 9,584,364	\$ 10,242,402	\$ 11,565,694

2021/2022 ACCOMPLISHMENTS:

- Maintained curbside collection services for garbage and yard trash during unprecedented COVID-19 pandemic and national driver shortage.
- Planned, implemented and operated drop-off recycling program with twelve (12) locations.
- Developed and issued Request for Proposal (RFP) for curbside collection services contract.

2022/2023 GOALS:

- Improve garbage and yard trash collection service reliability.
- Work with hauler to return to curbside recycling collection.
- Award Request for Proposal (RFP) for collection services and negotiate contract terms.

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10. CAPITAL IMPROVEMENT FUNDS

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CAPITAL IMPROVEMENT FUNDS EXPENDITURE SUMMARY BY COST CENTER, PROJECT AND PROGRAM

Cost Center and Name	FY 19/20		FY 20/21		ADOPTED	FINAL	CHANGE
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	FY 21/22	FY 22/23	FROM PRIOR YEAR
FD3000 - CC1176 Public Safety - Communications	\$ 59,772	\$ 110,716	\$ 333,500	\$ -	\$ -	\$ (333,500)	
FD3001 - PRJ100282 Radar Road US17 to Town Center Boulevard	\$ -	\$ -	\$ 800,000	\$ 4,000,000	\$ -	\$ 3,200,000	
FD3001 - PRJ100283 CR315 Road Widening - Willow Springs	\$ 420,510	\$ -	\$ 935,525	\$ -	\$ -	\$ (935,525)	
FD3003 - PG1002 Dirt Road Paving	\$ 416,455	\$ -	\$ 500,000	\$ 750,000	\$ -	\$ 250,000	
FD3003 - PG1003 Drainage Storm Water	\$ 602,741	\$ 1,619,125	\$ 400,000	\$ -	\$ -	\$ (400,000)	
FD3003 - PG1004 Bridge Improvements	\$ 420,510	\$ 435,195	\$ 500,000	\$ 500,000	\$ -	\$ -	
FD3003 - PG1005 Road Resurface - Neighborhood Project	\$ 2,390,499	\$ 1,889,661	\$ 4,250,000	\$ 7,500,000	\$ -	\$ 3,250,000	
FD3003 - PG1018 Equipment - General Government	\$ 274,269	\$ 49,553	\$ 500,000	\$ -	\$ -	\$ (500,000)	
FD3003 - PG1019 Equipment - Public Safety	\$ 3,159,340	\$ 1,136,652	\$ 1,560,500	\$ 2,516,000	\$ -	\$ 955,500	
FD3003 - PG1020 Equipment - Transportation	\$ 894,805	\$ 1,586,594	\$ 1,205,000	\$ 1,250,000	\$ -	\$ 45,000	
FD3003 - PG1021 Equipment - Sheriff	\$ -	\$ -	\$ -	\$ 2,009,604	\$ -	\$ 2,009,604	
FD3003 - PG1022 Sidewalks - Construction	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000	
FD3003 - PG1023 Intersection Improvements	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	
FD3003 - PRJ100277 Equipment - Supervisor of Elections	\$ -	\$ 202,640	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100154 Aid To School Board	\$ 1,290,092	\$ 309,908	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100159 Sheriff Multipurpose Training Facility	\$ -	\$ -	\$ 408,000	\$ -	\$ -	\$ (408,000)	
FD3003 - PRJ100165 Station 11 Replacement	\$ 1,184	\$ 169,725	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100168 Multipurpose Field At Thunderbolt Park	\$ -	\$ 151,871	\$ 300,000	\$ -	\$ -	\$ (300,000)	
FD3003 - PRJ100169 Fleming Island Baseball Park	\$ 311,009	\$ 412,461	\$ 91,123	\$ -	\$ -	\$ (91,123)	
FD3003 - PRJ100171 CR220 - Henley Road to Knight Boxx	\$ 299,172	\$ 323,844	\$ 309,978	\$ -	\$ -	\$ (309,978)	
FD3003 - PRJ100173 Fairgrounds Improvements	\$ -	\$ -	\$ 938,050	\$ -	\$ -	\$ (938,050)	
FD3003 - PRJ100174 Omega Land	\$ 4,542	\$ -	\$ 103,783	\$ -	\$ -	\$ (103,783)	
FD3003 - PRJ100183 Sheriff Capital Equipment / Vehicle	\$ 1,924,930	\$ 1,433,199	\$ 2,123,486	\$ -	\$ -	\$ (2,123,486)	
FD3003 - PRJ100184 Public Works Maintenance Buildings	\$ 439,464	\$ 149,744	\$ 437,404	\$ 650,000	\$ -	\$ 212,596	
FD3003 - PRJ100189 Keystone Heights Trailhead	\$ -	\$ 46,000	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100190 Station 20 Green Cove Springs	\$ -	\$ -	\$ 2,170,675	\$ 1,300,000	\$ -	\$ (870,675)	
FD3003 - PRJ100193 CR315 C - CR214	\$ 710,314	\$ 2,238,013	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100194 College Resurfacing Restoration And Rehabilitation CR220 To SR21	\$ 89,922	\$ 102,844	\$ 2,900,000	\$ -	\$ -	\$ (2,900,000)	
FD3003 - PRJ100195 SR23 West Side Access Road	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ (75,000)	
FD3003 - PRJ100197 CR220 Resurfacing Restoration And Rehabilitation Swim Pen Creek	\$ 164,845	\$ 243,024	\$ 2,500,427	\$ -	\$ -	\$ (2,500,427)	
FD3003 - PRJ100198 Atlantis Drive	\$ 45,376	\$ 1,717,406	\$ 3,061,140	\$ -	\$ -	\$ (3,061,140)	
FD3003 - PRJ100204 Gun Range	\$ 64,264	\$ 140,797	\$ 3,500,000	\$ -	\$ -	\$ (3,500,000)	
FD3003 - PRJ100207 Radio Tower Upgrades	\$ -	\$ 1,847,508	\$ 646,627	\$ -	\$ -	\$ (646,627)	
FD3003 - PRJ100208 E911 Consolidation	\$ -	\$ 1,962,009	\$ 2,419,284	\$ -	\$ -	\$ (2,419,284)	
FD3003 - PRJ100209 Oakleaf / Eagle Landing Signal	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ (500,000)	
FD3003 - PRJ100210 Animal Services Building	\$ -	\$ -	\$ -	\$ 4,200,000	\$ -	\$ 4,200,000	
FD3003 - PRJ100212 CR220 - SR21 To Henley	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	
FD3003 - PRJ100213 Health Department Buildings	\$ -	\$ 3,854,436	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100214 Intersection Improvements - Minor Capacity	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ (500,000)	
FD3003 - PRJ100217 Municipal Grants	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100221 CR220 - Quadrant Intersection	\$ -	\$ -	\$ 4,000,000	\$ 2,000,000	\$ -	\$ (2,000,000)	
FD3003 - PRJ100275 Parcel Purchases for GCS Municipal Parking	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ (100,000)	
FD3003 - PRJ100276 GCS Senior Center Kitchen	\$ -	\$ -	\$ 650,000	\$ 65,000	\$ -	\$ (585,000)	
FD3003 - PRJ100284 Fairgrounds Master Plan Improvements	\$ 31,178	\$ -	\$ 2,510,000	\$ 2,210,000	\$ -	\$ (300,000)	
FD3003 - PRJ100285 Fire Station 15 - Lake Asbury	\$ -	\$ -	\$ 309,000	\$ -	\$ -	\$ (309,000)	
FD3003 - PRJ100286 Fire Station 24 - Virginia Village	\$ -	\$ -	\$ 40,000	\$ 5,000,000	\$ -	\$ 4,960,000	
FD3003 - PRJ100287 Infrastructure Studies	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ (100,000)	
FD3003 - PRJ100288 Storm Water Study	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ (100,000)	
FD3003 - PRJ100290 Pine Ridge Drainage Improvements	\$ -	\$ 36,394	\$ 1,500,000	\$ -	\$ -	\$ (1,500,000)	
FD3003 - PRJ100291 Keystone Heights Lakes Projects	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ (200,000)	
FD3003 - PRJ100293 Ridaught Landing Drainage Improvements	\$ -	\$ 6,240	\$ 24,704	\$ -	\$ -	\$ (24,704)	
FD3003 - PRJ100294 Knight Boxx and CR220 Drainage Improvements	\$ -	\$ 11,998	\$ 137,160	\$ -	\$ -	\$ (137,160)	
FD3003 - PRJ100295 Tumbleweed Drive - Tanglewood Village Drainage	\$ -	\$ 10,224	\$ 36,706	\$ -	\$ -	\$ (36,706)	
FD3003 - PRJ100296 Homestead Road Drainage - Tanglewood	\$ -	\$ 9,206	\$ 23,972	\$ -	\$ -	\$ (23,972)	
FD3003 - PRJ100297 Greenwood Drainage Improvements	\$ -	\$ -	\$ 138,396	\$ -	\$ -	\$ (138,396)	
FD3003 - PRJ100299 CR220 - Town Center Boulevard Intersection	\$ -	\$ -	\$ 364,092	\$ -	\$ -	\$ (364,092)	
FD3003 - PRJ100301 Fairgrounds - FDACS Exhibit Hall Remodel	\$ 15,432	\$ 490,721	\$ 878,795	\$ -	\$ -	\$ (878,795)	
FD3003 - PRJ100302 Fairgrounds - FDACS Livestock Pavilion Infrastructure	\$ -	\$ -	\$ 910,000	\$ 819,765	\$ -	\$ (90,235)	
FD3003 - PRJ100304 DEO Grant - NE Sports Complex	\$ -	\$ 5,750	\$ 2,800,000	\$ 750,000	\$ -	\$ (2,050,000)	
FD3003 - PRJ100330 Sidewalk - CR218 Clay Hill Elementary to Taylor Road	\$ -	\$ -	\$ 578,234	\$ -	\$ -	\$ (578,234)	
FD3003 - PRJ100335 Drainage Consolidation - Loch Rane Blvd to Bear Run	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ (150,000)	
FD3003 - PRJ100347 SR23/Frontage Trail Ridge	\$ -	\$ 2,435	\$ 2,900,000	\$ 2,400,000	\$ -	\$ (500,000)	
FD3003 - PRJ100355 Neptune Park Phase II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100356 Additional Pickleball Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100357 Fire Station 22 - Fleming Island	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100358 Sidewalk - Old Hard Road to CR220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100359 Sidewalk - CR218 Beyond Taylor Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100360 Sidewalk - Kingsley Lake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100361 Sidewalk - Thunderbolt Elementary to Calming Waters Drive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100362 Land Acquisition	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	
FD3003 - PRJ100363 Space Needs Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100364 Transit Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100365 Greenway Trail	\$ -	\$ 40,059	\$ -	\$ -	\$ -	\$ -	
FD3003 - PRJ100366 Burn Building	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	
FD3003 - PRJ100381 CR218 Cosmos Avenue to Carter Spencer Road	\$ -	\$ -	\$ -	\$ 1,600,000	\$ -	\$ 1,600,000	
FD3003 - PRJ100386 Aquarius Concourse	\$ -	\$ -	\$ -	\$ 1,994,553	\$ -	\$ 1,994,553	
FD3003 - PRJ100391 Moccasin Slough Tower, Classroom, Boardwalk	\$ -	\$ -	\$ -	\$ 439,950	\$ -	\$ 439,950	
FD3003 - PRJ100395 Safety Improvements to CR220 West of Lakeshore Drive to Old Hard Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FD3004 - PRJ100280 Northeast Sector Roads	\$ -	\$ -	\$ 560,748	\$ -	\$ -	\$ (560,748)	
FD3005 - PRJ100281 West Sector Roads	\$ -	\$ -	\$ 175,250	\$ -	\$ -	\$ (175,250)	
FD3006 - PRJ100279 Branan Field Adequate Public Facility	\$ -	\$ -	\$ 732,940	\$ -	\$ -	\$ (732,940)	
FD3007 - PG1006 Sidewalks - Developers	\$ -	\$ -	\$ 120,851	\$ -	\$ -	\$ (120,851)	

CAPITAL IMPROVEMENT FUNDS EXPENDITURE SUMMARY BY COST CENTER, PROJECT AND PROGRAM					
Cost Center and Name	FY 19/20 ACTUALS	FY 20/21 ACTUALS	ADOPTED FY 21/22 BUDGET	FINAL FY 22/23 BUDGET	CHANGE FROM PRIOR YEAR
FD3007 - PRJ100394 The Station at Radar Road Sidewalk	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000
FD3008 - PRJ100278 Lake Asbury Adequate Public Facility	\$ -	\$ -	\$ 206,429	\$ -	\$ (206,429)
FD3009 - PRJ100222 Mobility Project - Verbena Parkway Project 7	\$ -	\$ -	\$ 831,085	\$ -	\$ (831,085)
FD3009 - PRJ100223 Mobility Project - NS3 and EW1 Project 8	\$ -	\$ -	\$ -	\$ 920,128	\$ 920,128
FD3010 - CC1230 Public Works - Bond Construction Administration	\$ -	\$ -	\$ 208,050	\$ 215,130	\$ 7,080
FD3010 - PRJ100147 CR218 Wide Pinetree Cosmo	\$ 23,294	\$ 1,407,322	\$ 7,058,600	\$ 11,098,411	\$ 4,039,811
FD3010 - PRJ100196 CR209 - US17 To CR315 B	\$ 13,599	\$ 437,017	\$ 2,147,000	\$ 5,892,000	\$ 3,745,000
FD3010 - PRJ100199 CR209 - CR315 B - Sandridge	\$ 23,193	\$ 582,474	\$ 2,160,000	\$ 7,138,600	\$ 4,978,600
FD3010 - PRJ100200 Sandridge - Henley - CR209	\$ 23,261	\$ 656,920	\$ 1,715,000	\$ 10,167,000	\$ 8,452,000
FD3010 - PRJ100201 CR220 Baxley To Henley	\$ 14,033	\$ 462,882	\$ 4,720,000	\$ 3,834,000	\$ (886,000)
FD3010 - PRJ100202 First Coast Connector From US17 To CR315	\$ 13,735	\$ 325,503	\$ 1,635,000	\$ 6,265,000	\$ 4,630,000
FD3010 - PRJ100203 First Coast Connector CR315 To First Coast Expressway	\$ 3,095	\$ 799,259	\$ 8,625,000	\$ 7,168,000	\$ (1,457,000)
Total Capital Improvement Funds	\$ 13,724,325	\$ 27,717,331	\$ 85,316,514	\$ 100,039,141	\$ 14,722,627

Fiscal Year 2022/2023

11. GRANTS

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GRANTS BY FUND EXPENDITURE SUMMARY BY PROJECT

Cost Center and Name	FY 19/20 ACTUALS	FY 20/21 ACTUALS	ADOPTED FY 21/22 BUDGET	FINAL FY 22/23 BUDGET	CHANGE FROM PRIOR YEAR
FD1000 - PRJ100298 Historical Courthouse Grant	\$ 14,960	\$ 12,954	\$ 147,378	\$ -	\$ (147,378)
FD1000 - PRJ100307 Paramedicine Service Grant	\$ 11,817	\$ 68,501	\$ 358,477	\$ 279,594	\$ (78,883)
FD1000 - PRJ100308 EMPG - 2016-2017 Grant	\$ 73,146	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100309 EMPA Grant	\$ -	\$ 132,622	\$ 123,773	\$ 130,830	\$ 7,057
FD1000 - PRJ100310 Shelter Retrofit - Schools	\$ 63,100	\$ 401,084	\$ 290,818	\$ 253,150	\$ (37,668)
FD1000 - PRJ100311 SHSGP - Hazmat Grant	\$ -	\$ 19,923	\$ -	\$ -	\$ -
FD1000 - PRJ100312 FY19 State Homeland Security Grant Program (	\$ 8,835	\$ -	\$ 22,160	\$ 12,039	\$ (10,121)
FD1000 - PRJ100313 Firehouse Sub Fund - Boat	\$ -	\$ 44,650	\$ -	\$ -	\$ -
FD1000 - PRJ100314 EMPG - SCovid - 19	\$ -	\$ 15,824	\$ -	\$ -	\$ -
FD1000 - PRJ100315 Department of Justice - S Covid - 19	\$ -	\$ 112,992	\$ -	\$ -	\$ -
FD1000 - PRJ100316 Covid Vaccinations	\$ 437,927	\$ 133,283	\$ 51,718	\$ 51,718	\$ -
FD1000 - PRJ100317 CDBG - Direct Voluntary Home Buyout	\$ 3,460	\$ 35,098	\$ 4,285,841	\$ 4,219,110	\$ (66,731)
FD1000 - PRJ100321 Camp Chowenwaw	\$ 23,750	\$ 16,170	\$ -	\$ -	\$ -
FD1000 - PRJ100322 Main Street Boardwalk Stairs	\$ -	\$ 32,571	\$ -	\$ -	\$ -
FD1000 - PRJ100337 DHR Hist CH Restoration	\$ 21,223	\$ -	\$ 226,420	\$ 95,607	\$ (130,813)
FD1000 - PRJ100340 Assistance to Firefighters Grant FY20-21	\$ -	\$ 26,667	\$ 7,524	\$ -	\$ (7,524)
FD1000 - PRJ100341 Assistance to Firefighters Grant FY21-22	\$ -	\$ -	\$ 455,900	\$ 455,900	\$ -
FD1000 - PRJ100342 Flood Mitigation Assistance (FMA) 4055 Lazy Ar	\$ -	\$ -	\$ 153,825	\$ 16,596	\$ (137,229)
FD1000 - PRJ100343 FY20 State Homeland Security Grant Program (	\$ 33,700	\$ -	\$ 42,550	\$ 42,550	\$ -
FD1000 - PRJ100345 Mosquito Control Grant General Fund	\$ -	\$ -	\$ 36,960	\$ -	\$ (36,960)
FD1000 - PRJ100348 Fairgrounds Equipment Storage Barn1	\$ -	\$ 16,102	\$ -	\$ -	\$ -
FD1000 - PRJ100349 Domestic Mosquito Control ZIKA	\$ -	\$ 1,911	\$ -	\$ 38,893	\$ 38,893
FD1000 - PRJ100367 Emergency Connectivity - Hotspots	\$ -	\$ -	\$ -	\$ 5,869	\$ 5,869
FD1000 - PRJ100373 EMPG - ARPA	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100374 EMPG FY21-22	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100375 EMS Grant - C9010	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100376 Clay County Sheriff's Work Ethics and Training (	\$ 247,130	\$ 99,605	\$ 535,311	\$ 418,588	\$ (116,723)
FD1000 - PRJ100379 Institution of Museum and Library Services FY2	\$ -	\$ -	\$ -	\$ 19,100	\$ 19,100
FD1000 - PRJ100382 State Homeland Security Grant Program - Hazrr	\$ -	\$ -	\$ -	\$ 30,900	\$ 30,900
FD1000 - PRJ100383 Staffing for Adequate Fire and Emergency Resp	\$ -	\$ -	\$ -	\$ 661,599	\$ 661,599
FD1000 - PRJ100384 State Aid to Libraries Grant FY21-22	\$ -	\$ -	\$ -	\$ 45,955	\$ 45,955
FD1000 - PRJ100388 Petfinder Foundation 2022 Emergency Medical	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100389 Humanities Grants for Libraries - American Res	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100390 Emergency Medical Services County Grant	\$ -	\$ -	\$ -	\$ 1,103	\$ 1,103
FD1000 - PRJ100396 Emergency Medical Services Matching Grant	\$ -	\$ -	\$ -	\$ 76,988	\$ 76,988
FD1000 - PRJ100398 Emergency Preparedness and Assistance Grant	\$ -	\$ -	\$ -	\$ 105,806	\$ 105,806
FD1000 - PRJ100399 Clay County Flooding Vulnerability Assessment	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
FD1000 - PRJ100400 2022 Kia Pet Adoption	\$ -	\$ -	\$ -	\$ -	\$ -
FD1000 - PRJ100401 Overdose Prevention and Education Program	\$ -	\$ -	\$ -	\$ 347,171	\$ 347,171
FD1000 - PRJ100404 Florida Animal Friend License Plate	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
FD1001 - PRJ100323 Florida Department of Transportation Safety Gi	\$ 452	\$ -	\$ 884,223	\$ 141,348	\$ (742,875)
FD1001 - PRJ100324 Mosquito Control Grant	\$ 34,480	\$ 34,481	\$ -	\$ -	\$ -
FD1001 - PRJ100344 FDOT Lap CR209 From CR315	\$ -	\$ -	\$ 1,098,937	\$ 74,810	\$ (1,024,127)
FD1002 - PRJ100325 Law Enforcement Grants	\$ 57,272	\$ 231,848	\$ 200,940	\$ 187,334	\$ (13,606)
FD1002 - PRJ100326 JAG DREI Grant	\$ 7,593	\$ 1,077	\$ -	\$ -	\$ -
FD1002 - PRJ100327 Department of Justice Grant - Sheriff	\$ -	\$ 35,057	\$ -	\$ -	\$ -
FD1002 - PRJ100328 JAG Administrative Grant	\$ -	\$ 27,787	\$ -	\$ -	\$ -
FD1002 - PRJ100346 JAG Grant 21-22	\$ 70,771	\$ -	\$ 48,611	\$ -	\$ (48,611)
FD1002 - PRJ100402 State Criminal Alien Assistance Program (SCAA	\$ -	\$ -	\$ -	\$ -	\$ -
FD1002 - PRJ100350 CCSO JAG Grant 20-21	\$ -	\$ 54,076	\$ -	\$ -	\$ -
FD1002 - PRJ100351 JAG Grant 22-23	\$ -	\$ -	\$ -	\$ -	\$ -
FD1009 - PRJ100377 Nitro Rally	\$ -	\$ -	\$ -	\$ -	\$ -
FD1009 - PRJ100393 2021 USA Cycling Florida Sports Foundation Gr	\$ -	\$ -	\$ -	\$ -	\$ -
FD1023 - PRJ100380 Florida Department of Management Services E!	\$ -	\$ -	\$ -	\$ 46,872	\$ 46,872
FD1029 - PRJ100303 FEMA Hazard Mitigation Grant Orange Park	\$ -	\$ 128,704	\$ -	\$ -	\$ -
FD1029 - PRJ100329 JAG Administrative Grant - MSTU	\$ -	\$ 27,787	\$ -	\$ -	\$ -
FD1029 - PRJ100338 HMPG Generator MB Grant	\$ -	\$ 22,409	\$ 313,256	\$ -	\$ (313,256)
FD1029 - PRJ100371 Law Enforcement Grant A	\$ -	\$ -	\$ -	\$ -	\$ -
FD1029 - PRJ100372 Law Enforcement Grant B	\$ -	\$ -	\$ -	\$ -	\$ -
FD1030 - PRJ100307 Paramedicine Service Grant	\$ -	\$ -	\$ -	\$ 89,588	\$ 89,588
FD1030 - PRJ100375 EMS Grant - C9010	\$ -	\$ -	\$ -	\$ -	\$ -
FD1030 - PRJ100383 Staffing for Adequate Fire and Emergency Resp	\$ -	\$ -	\$ -	\$ 220,533	\$ 220,533
FD1035 - PRJ100318 Emergency Rental Assistance 1	\$ -	\$ 2,193,482	\$ 4,794,077	\$ -	\$ (4,794,077)
FD1035 - PRJ100320 Emergency Rental Assistance 2	\$ -	\$ -	\$ 2,095,777	\$ 3,494,916	\$ 1,399,139
FD1054 - PRJ100319 American Rescue Projects	\$ -	\$ 2,554,454	\$ 251,140	\$ 19,111,088	\$ 18,859,948
FD1054 - PRJ100331 Jail Improvements	\$ -	\$ -	\$ 4,852,440	\$ 4,521,240	\$ (331,200)
FD1054 - PRJ100332 Countywide Storm Water Improvements	\$ -	\$ -	\$ 1,300,000	\$ 3,000,000	\$ 1,700,000
FD1054 - PRJ100333 Broadband Initiative	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -

GRANTS BY FUND EXPENDITURE SUMMARY BY PROJECT

Cost Center and Name	FY 19/20 ACTUALS	FY 20/21 ACTUALS	ADOPTED FY 21/22 BUDGET	FINAL FY 22/23 BUDGET	CHANGE FROM PRIOR YEAR
FD1054 - PRJ100334 Health Department Buildings Renovations-ARPA	\$ -	\$ -	\$ 4,750,000	\$ 4,540,024	\$ (209,976)
FD1054 - PRJ100336 Reimburse County Health Plan	\$ -	\$ -	\$ 2,000,000	\$ 3,000,000	\$ 1,000,000
FD1054 - PRJ100368 Storm Water Infrastructure Study	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
FD1054 - PRJ100369 Indigo Branch Drainage (ARPA)	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
FD1054 - PRJ100370 Pine Ridge Drainage (ARPA)	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000
FD1065 - PRJ100378 Community Development Block Grant FY21-27	\$ -	\$ -	\$ -	\$ 749,122	\$ 749,122
FD1066 - PRJ100397 Opioid Settlement	\$ -	\$ -	\$ -	\$ 1,270,497	\$ 1,270,497
FD3003 - PRJ100198 Atlantis Drive	\$ 45,376	\$ 1,717,406	\$ 3,061,140	\$ -	\$ (3,061,140)
FD3003 - PRJ100293 Ridaught Landing Drainage Improvements	\$ -	\$ 6,240	\$ 24,704	\$ -	\$ (24,704)
FD3003 - PRJ100294 Knight Boxx and CR220 Drainage Improvement:	\$ -	\$ 11,998	\$ 137,160	\$ -	\$ (137,160)
FD3003 - PRJ100295 Tumbleweed Drive - Tanglewood Village Drainage	\$ -	\$ 10,224	\$ 36,706	\$ -	\$ (36,706)
FD3003 - PRJ100296 Homestead Road Drainage - Tanglewood	\$ -	\$ 9,206	\$ 23,972	\$ -	\$ (23,972)
FD3003 - PRJ100297 Greenwood Drainage Improvements	\$ -	\$ -	\$ 138,396	\$ -	\$ (138,396)
FD3003 - PRJ100299 CR220 - Town Center Boulevard Intersection	\$ -	\$ -	\$ 364,092	\$ -	\$ (364,092)
FD3003 - PRJ100301 Fairgrounds - FDACS Exhibit Hall Remodel	\$ 15,432	\$ 490,721	\$ 878,795	\$ -	\$ (878,795)
FD3003 - PRJ100304 DEO Grant - NE Sports Complex	\$ -	\$ 5,750	\$ 2,800,000	\$ 750,000	\$ (2,050,000)
FD3003 - PRJ100330 Sidewalk - CR218 Clay Hill Elementary to Taylor	\$ -	\$ -	\$ 578,234	\$ -	\$ (578,234)
Total Grants By Fund	\$ 60,808	\$ 8,732,664	\$ 38,371,255	\$ 53,326,438	\$ 14,955,183

What is a Grant?

A grant is financial assistance from an external entity to carry out a public purpose. A grant award is not expected to be repaid to the offering entity. Funds can either be disbursed directly by the granting entity to the County or may be passed through another entity, such as the State or other governmental agency. This assistance includes public assistance reimbursements from the Federal Emergency Management Agency (FEMA), state appropriations, and other funding that comes from an external entity.

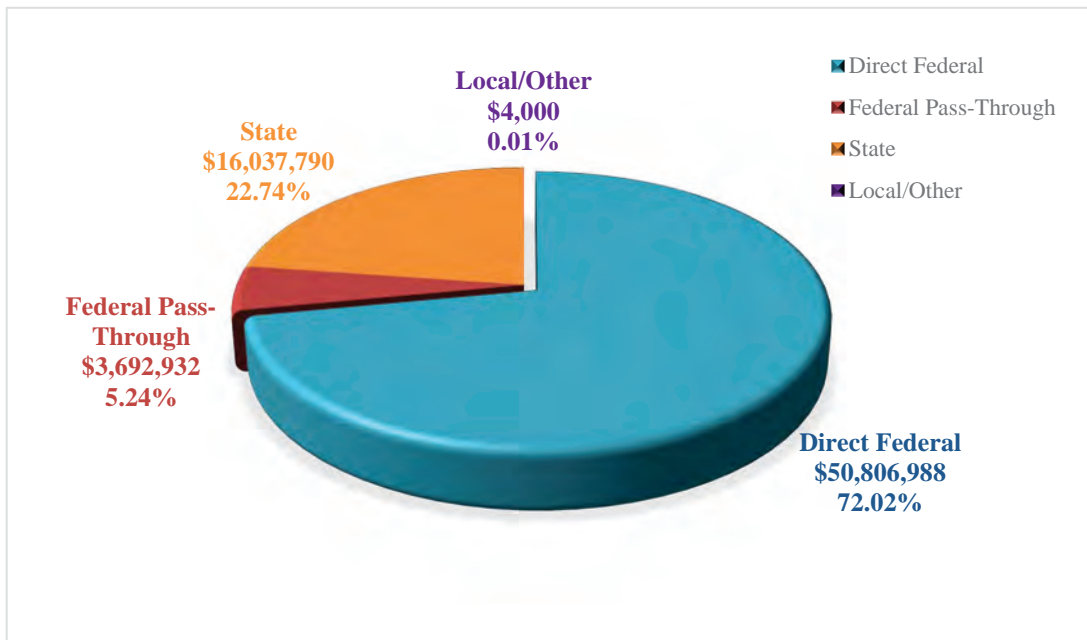
The Board of County Commissioners' Grants Management Department is responsible for researching grant opportunities, writing grant applications, managing grant awards, and seeking full reimbursement for grant funded projects.

County Grant Funding

The Clay County Board of County Commissioners receives grant funding from various sources annually. The FY23 Budget anticipates \$19,153,678 in grant revenue to fund various projects. Grant awards of \$16,580,289 are included in the County's Capital Improvement Plan for FY22 – FY27.

Grant revenue includes funds received from federal legislation, such as the American Rescue Plan Act and the Emergency Rental Assistance 2 Program. The County's use of grant funds is in accordance with the Budget Policy. The following chart represents the County's existing grant obligations for FY23, which includes multi-year awards received in prior years that are still ongoing.

Grant Revenue by Entity Type



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Fiscal Year 2022/2023

12. AMERICAN RESCUE PLAN PROJECTS

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AMERICAN RESCUE PLAN FUNDS EXPENDITURE SUMMARY BY PROJECT					
Cost Center and Name	FY 19/20 ACTUALS	FY 20/21 ACTUALS	ADOPTED FY 21/22 BUDGET	FINAL FY 22/23 BUDGET	CHANGE FROM PRIOR YEAR
FD1054 - PRJ100319 American Rescue Projects	\$ -	\$ 2,554,454	\$ 251,140	\$ 19,111,088	\$ 18,859,948
FD1054 - PRJ100331 Jail Improvements	\$ -	\$ -	\$ 4,852,440	\$ 4,521,240	\$ (331,200)
FD1054 - PRJ100332 Countywide Storm Water Improvements	\$ -	\$ -	\$ 1,300,000	\$ 3,000,000	\$ 1,700,000
FD1054 - PRJ100333 Broadband Initiative	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
FD1054 - PRJ100334 Health Department Buildings Renovations-ARPA	\$ -	\$ -	\$ 4,750,000	\$ 4,540,024	\$ (209,976)
FD1054 - PRJ100336 Reimburse County Health Plan	\$ -	\$ -	\$ 2,000,000	\$ 3,000,000	\$ 1,000,000
FD1054 - PRJ100368 Storm Water Infrastructure Study	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
FD1054 - PRJ100369 Indigo Branch Drainage (ARPA)	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
FD1054 - PRJ100370 Pine Ridge Drainage (ARPA)	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000
Total American Rescue Plan Funds	\$ -	\$ 2,554,454	\$ 14,153,580	\$ 38,572,352	\$ 24,418,772

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Fiscal Year 2022/2023

13. CAPITAL PROJECTS

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Project Name	Workday Account #	Funding Code	Project Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Atlantis Drive	PR100198	CIP,G,OTH	1,615,058	3,061,140	0	0	0	0	0	3,061,140	0	4,676,198
CR218 Extension	PR100186	CIP		0	0	2,000,000	0	0	0	2,000,000	0	2,000,000
CR220 (Henley Rd to Knight Boxx)	PR100171	CIP,G	1,555,631	309,978	0	0	0	0	0	309,978	12,935,408	14,801,017
SR23/Westside Access Rd	PR100195	CIP		0	0	0	0	0	0	0	878,727	878,727
SR23/Frontage Trail Ridge	PR100347	G		500,000	2,400,000	0	0	0	0	2,900,000	0	2,900,000
CR220 - SR21(Blanding Blvd) to Henley	PR100212	G	2,435	2,000,000	2,000,000	0	0	0	0	4,000,000	0	4,002,435
CR220 - Quadrant Intersection (East)	PR100221	CIP		0	2,000,000	0	0	0	0	2,000,000	0	2,000,000
Radar Road US17 to Town Center Blvd	PR100282	IF		800,000	4,000,000	0	0	0	0	4,800,000	0	4,800,000
CR315 Road Widening - Willow Springs	PR100283	IF		935,525	0	0	0	0	0	935,525	0	935,525
CR218 Cosmos Ave to Carter Spencer	PR100381	IF		750,000	1,600,000	1,269,113	400,000	421,845	0	4,440,958	0	4,440,958
Proj #3 CR209 - Peters Creek to Sandridge	PR100199	BOND,IF	605,667	3,158,319	7,138,600	9,398,000	4,356,293	2,000,000	0	26,051,212	0	26,656,879
Proj #4 CR739B - Henley to west of CR209	PR100200	BOND,IF	680,182	2,127,200	10,167,000	9,470,000	531,000	0	0	22,295,200	0	22,975,382
Proj #5 CR220 - Baxley Rd. to west of Henley Rd.	PR100201	BOND,IF	476,915	4,363,000	3,834,000	2,370,000	110,000	0	0	10,677,000	0	11,153,915
Proj #6A FCC from Maryland Ave. to US17	PR100202	BOND,IF	379,238	2,432,626	6,265,000	4,197,000	355,000	0	0	13,249,626	0	13,628,864
Proj #6B FCC from SR23 to Maryland Ave.	PR100203	BOND,IF	802,355	8,090,244	7,168,000	19,832,000	2,875,000	0	0	37,965,244	0	37,965,244
Proj #1 CR218 - Pinetree Ln. to Cosmo Ave. 4Ln.	PR100147	BOND,IF	1,522,034	7,178,600	11,098,411	1,035,613	453,000	0	0	19,765,624	0	19,765,624
Proj #2 CR209 - Peters Creek south to US17 4Ln.	PR100196	BOND,IF	490,616	2,587,000	5,892,000	2,385,000	2,000,000	2,000,000	0	14,864,000	0	14,864,000
Bond Projects Management	BondMgMt	BOND	63,108	208,050	215,130	181,325	169,952	0	0	774,457	0	774,457
Bond Supplement from Mobility Fees	BondMobility			0	0	0	0	0	0	0	0	0
Verbena Parkway - Proj #7	PR100222	IF		831,085	0	8,110,781	0	0	0	8,941,866	0	8,941,866
NS3 and EW1 Proj #8	PR100223	IF		0	920,128	0	0	0	0	920,128	8,281,154	9,201,282
Intersection Improvements-Minor Capacity	PR100214	CIP		500,000	500,000	500,000	500,000	500,000	500,000	1,500,000	0	1,500,000
Equipment - Transportation	PG1020	CIP	6,380,536	1,749,880	1,250,000	1,273,000	500,000	500,000	500,000	5,772,880	0	5,772,880
Ridaught Landing Drainage Improvements	PR100293	CIP,G	6,240	24,704	0	0	0	0	0	24,704	0	24,704
Knight Boxx & CR220 Drainage Improvements	PR100294	CIP,G	11,998	137,160	0	0	0	0	0	137,160	0	137,160
Tumbleweed Dr.-Tanglewood Village Drainage	PR100295	CIP,G	10,224	54,809	0	0	0	0	0	54,809	0	54,809
Homestead Rd Drainage - Tanglewood	PR100296	CIP,G		31,916	0	0	0	0	0	31,916	0	31,916
Greenwood Drainage Improvements	PR100297	CIP,G	40,059	138,396	0	0	0	0	0	138,396	0	138,396
Bridge Improvements	PG1004	CIP	855,705	250,000	500,000	500,000	500,000	500,000	500,000	2,750,000	0	2,750,000
Aquarius Concourse	PR100386	CIP,OTH		500,000	1,994,553	2,105,447	0	0	0	4,600,000	0	4,600,000
CR224 (College) RRR CR220 to SR21	PR100194	CIP	192,766	2,989,922	0	0	0	0	0	2,989,922	0	2,989,922
CR220 RRR - Swimming Pen Creek to US17	PR100197	CIP	407,869	2,746,403	0	0	0	0	0	2,746,403	0	2,746,403
Oakleaf Plantation/Eagle Landing Signal	PR100209	CIP		500,000	0	0	0	0	0	500,000	0	500,000
CR220 - Town Center Intersection	PR100299	CIP,G		364,092	0	0	0	0	0	364,092	0	364,092

Project Name	Workday Account #	Funding Code	Project Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Cheswick Oaks Road Connectors and Crossing	PR1100187	CIP		0	0	0	0	0	0	0	24,000,000	24,000,000
CR220 West of Lakeshore Drive to Old Hard Road	PR1100395	G		35,000	0	0	0	0	0	35,000	0	35,000
Northeast Sector Roads	PR1100280	IF	200,000	560,748	0	0	0	0	0	560,748	0	560,748
West Sector Roads	PR1100281	IF		175,250	0	0	0	0	0	175,250	0	175,250
Branan Field APF	PR1100279	IF	350,000	732,940	0	0	0	0	0	732,940	0	732,940
Lake Asbury APF	PR1100278	IF	4,500	206,429	0	0	0	0	0	206,429	0	206,429
Multipurpose Field - Thunderbolt Park	PR1100168	CIP	26,257	185,400	0	0	0	0	0	185,400	0	185,400
Fairgrounds Improvements	PR1100173	CIP,G,OTH	561,949	938,050	0	0	0	0	0	938,050	0	938,050
Fairgrounds - FDACS Exhibit Hall Remodel	PR1100301	CIP,G	438,266	916,275	0	0	0	0	0	916,275	0	916,275
Fairgrounds - FDACS Livestock Pavilion Infrastr	PR1100302	G		90,235	819,765	0	0	0	0	910,000	0	910,000
DEO Grant - NE Sports Complex	PR1100304	CIP,G,OTH	5,750	5,250,000	750,000	0	0	0	0	6,000,000	0	6,000,000
Fairgrounds Master Plan Improvements	PR1100284	CIP		300,000	2,210,000	0	0	0	0	2,510,000	0	2,510,000
Moccasin Slough-Tower, classroom, boardwalk	PR1100391	CIP		260,050	439,950	0	0	0	0	700,000	1,300,000	2,000,000
Oakleaf Community Park Phase II	Future1	CIP		0	0	0	0	0	0	0	4,200,000	4,200,000
Twin Lakes Park - Lighting	Future2	CIP		0	0	0	0	0	0	0	1244000	1,244,000
Walter Odum Park - Lighting	Future3	CIP		0	0	0	0	0	0	0	1632300	1,632,300
Omega Park - Lighting	Future4	CIP		0	0	0	1,538,000	0	0	1,538,000	0	1,538,000
Neptune Park Phase II	PR1100355	CIP		240,000	0	0	0	0	0	240,000	0	240,000
Additional Pickleball Courts	PR1100356	CIP		138,500	0	0	0	0	0	138,500	0	138,500
Greenway Trail-Jennings Park	PR1100365	CIP,G		500,000	0	0	0	0	0	500,000	0	500,000
Main St. Park Expansion & Boat Ramp Improve	Future5	CIP		0	0	0	250,000	0	0	250,000	0	250,000
Trail Connector Study-Doctors Lake Br to NAS	Future6	CIP		0	0	35,000	0	0	0	35,000	0	35,000
Enviro Services-Solid Waste Facilities Upgrade	PR1100292	OTH		510,900	1,674,000	1,150,000	6,820,000	4,600,000	5,400,000	20,154,900	0	20,154,900
Public Safety \$12.50 Surcharge Expenses	CC1176	OTH	3,664,369	333,500	0	0	0	0	0	333,500	0	333,500
Public Safety/Sheriff Training Facility	PR1100159	CIP	885,282	0	0	0	0	0	0	0	4940000	4,940,000
Equipment - Public Safety	PG1019	CIP	9,023,900	1,624,582	2,516,000	2,968,501	2,990,862	3,432,267	4,198,116	17,730,328	19,847,003	46,601,231
Equipment Public Safety Grant Funded	GR010081	CIP,G		883,506	0	0	0	0	0	883,506	0	883,506
Equipment - Sheriff - Capital & Vehicles	PG1021	CIP	6,723,578	2,466,413	2,009,604	2,049,796	2,090,792	2,132,608	2,175,260	12,924,473	11,967,181	31,615,232
Fire Station 1 - Branran Field	Future7	CIP		0	0	0	0	0	0	0	600,000	600,000
Fire Station 13 - Clay Hill	Future8	CIP		0	0	0	0	0	0	0	4,500,000	4,500,000
Fire Station 15 - Lake Asbury	PR1100285	CIP		325,000	0	500,000	1,000,000	1,500,000	2,984,000	6,309,000	0	6,309,000
Fire Station 16 - Penney Farms	Future9	CIP		0	0	0	0	0	0	0	5,800,000	5,800,000
Fire Station 17 - Peoria Rd	Future10	CIP		0	0	0	0	0	0	0	6,000,000	6,000,000
Fire Station 18 - Bellair	Future11	CIP		0	0	0	0	0	0	0	6,000,000	6,000,000
Fire Station 20 - GCS	PR1100190	CIP		200,000	1,300,000	5,000,000	0	0	0	6,500,000	0	6,500,000

Project Name	Workday Account #	Funding Code	Project Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Fire Station 22 - Fleming Island	PR1100357	CIP		325,000	0	0	2,000,000	2,000,000	1,725,000	6,050,000	0	6,050,000
Fire Station 24 - Virginia Village	PR1100286	CIP		325,000	5,000,000	2,000,000	0	0	0	7,325,000	0	7,325,000
Gun Range	PR1100204	CIP		3,500,000	0	0	0	0	0	3,500,000	0	3,500,000
Burn Building	PR1100366	CIP		1,500,000	1,500,000	0	0	0	0	3,000,000	0	3,000,000
Radio Tower Upgrades	PR1100207	CIP		646,627	0	0	0	0	0	646,627	0	646,627
E911 Consolidation Bldg Purchase & Reno	PR1100208	CIP		2,419,284	0	0	0	0	0	2,419,284	0	2,419,284
Public Safety Marine Unit Storage-Dock	Future12	CIP		0	0	0	0	0	0	0	100,000	100,000
Sheriff Storage Facility	Future13	CIP		0	0	0	0	0	0	0	610,000	610,000
Sheriff Office Building	Future14	CIP		0	0	0	0	0	0	0	0	0
Road Resurfacing	PG1005	CIP	19,475,665	4,567,290	7,500,000	5,000,000	4,000,000	4,000,000	4,000,000	29,067,290	38,000,000	40,000,000
Road Paving	PG1002	CIP	7,216,740	1,083,545	750,000	750,000	1,000,000	1,000,000	1,000,000	5,583,545	0	5,583,545
Sidewalks - Developers	PG1006	IF	9,222	120,851	0	0	0	0	0	120,851	0	120,851
The Station at Radar Road Sidewalk	PR1100394	IF		36,000	0	0	0	0	0	36,000	0	36,000
Drainage - Stormwater	PG1003	CIP	3,020,146	62,918	0	0	400,000	400,000	400,000	862,918	0	862,918
Public Works Building	PR1100184	CIP	617,408	687,404	650,000	0	0	0	0	1,337,404	0	1,337,404
Infrastructure Studies	PR1100287	CIP		100,000	0	0	0	0	0	100,000	0	100,000
Storm Water Study	PR1100288	CIP		100,000	0	0	0	0	0	100,000	0	100,000
Moody Ave. Drainage Improvements	PR1100211	CIP		0	0	0	0	0	0	0	0	0
Sidewalk - CR218-Clay Hill Elem to Taylor Rd.	PR1100330	CIP,G		578,234	0	0	0	0	0	578,234	0	578,234
Pine Ridge Drainage Improvements	PR1100290	CIP		910,626	0	0	0	0	0	910,626	0	910,626
Sidewalks - Construction	PG1022	CIP		0	350,000	0	0	0	0	350,000	0	350,000
Sidewalk - Old Hard Rd to CR220	PR1100358	CIP		110,000	0	0	0	0	0	110,000	0	110,000
Sidewalk - CR218 beyond Taylor Rd.	PR1100359	CIP		58,735	0	0	0	0	0	58,735	0	58,735
Sidewalk - Kingsley Lake	PR1100360	CIP		201,550	0	0	0	0	0	201,550	0	201,550
Sidewalk - Thunderbolt Elem. to Calming Waters Dr.	PR1100361	CIP		159,715	0	0	0	0	0	159,715	0	159,715
Sidewalk - Doctors Inlet Elementary School	Future15	CIP,G		0	135,000	824,500	0	0	0	959,500	0	959,500
Building Department Building	PR1100387	OTH		1,500,000	3,000,000	5,500,000	0	0	0	10,000,000	0	10,000,000
Equipment - Supervisor of Elections	PR1100277	CIP	945,650	0	0	0	0	0	0	0	35,000	35,000
Animal Services Building	PR1100210	CIP		972,408	4,200,000	10,800,000	0	0	0	15,972,408	0	15,972,408
Library - Challenger Ctr	Future16	CIP		0	0	0	0	0	0	0	750,000	750,000
GCS Senior Center Kitchen	PR1100276	CIP		600,000	65,000	0	0	0	0	665,000	0	665,000
County Muni-Facilities - Challenger Center	Future17	CIP		0	0	0	0	0	0	0	10,000,000	10,000,000
Property Appraiser Vehicles	Future18	CIP		0	0	0	0	0	0	0	70,000	70,000
Multi-Agency Storage Warehouse	Future19	CIP		0	0	0	0	0	0	0	3,000,000	3,000,000
Land Acquisition	PR1100362	CIP		1,000,000	1,000,000	0	0	0	0	2,000,000	0	2,000,000

Project Name	Workday Account #	Funding Code	Project Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Storm Water/Infrastructure Study	ARPA1	ARPA		300,000	1,000,000	0	0	0	0	1,300,000	0	1,300,000
Indigo Branch Drainage	ARPA2	ARPA		0	1,500,000	1,500,000	0	0	0	3,000,000	0	3,000,000
Pine Ridge Project	ARPA3	ARPA		0	900,000	0	0	0	0	900,000	0	900,000
Park Improvements/Repairs	ARPA4	ARPA		40,000	0	0	0	0	0	40,000	0	40,000
Park - Twin Lakes Pickleball	ARPA4A	ARPA		150,000	0	0	0	0	0	150,000	0	150,000
Park - Island Forest Playground	ARPA4B	ARPA		85,000	0	0	0	0	0	85,000	0	85,000
Park - WE Varnes - Playground	ARPA4C	ARPA		75,000	0	0	0	0	0	75,000	0	75,000
Park - WE Varnes - Pickleball	ARPA4D	ARPA		150,000	0	0	0	0	0	150,000	0	150,000
Park - Walter Odum Park Drainage Improvements	ARPA4E	ARPA		300,000	0	0	0	0	0	300,000	0	300,000
Park - Eagle Harbor Drainage Improvements	ARPA4F	ARPA		500,000	0	0	0	0	0	500,000	0	500,000
Park - Carl Pugh Drainage Improvements	ARPA4G	ARPA		300,000	0	0	0	0	0	300,000	0	300,000
Park - Ronnie Van Zant Erosion Control & Stabilization	ARPA4H	ARPA		200,000	0	0	0	0	0	200,000	0	200,000
Park - Ronnie Van Zant Dock Replacement	ARPA4I	ARPA		200,000	0	0	0	0	0	200,000	0	200,000
Jail Improvements/Conversion	ARPA5	ARPA		331,200	4,521,240	0	0	0	0	4,852,440	0	4,852,440
Purchase Of Rescue Units	ARPA6	ARPA		0	600,000	950,000	0	0	0	1,550,000	0	1,550,000
Health Department Renovation	ARPA7	ARPA		209,976	4,540,024	0	0	0	0	4,750,000	0	4,750,000
Countywide Storm Water Improvements	ARPA8	ARPA		500,000	3,000,000	2,500,000	0	0	0	6,000,000	0	6,000,000
Broadband Project	ARPA9	ARPA		1,000,000	1,000,000	0	0	0	0	2,000,000	0	2,000,000
Refund County Based Health Plan	ARPA10	ARPA		2,518,747	3,000,000	0	0	0	0	5,518,747	0	5,518,747
Keystone Lakes Projects	ARPA11	ARPA		200,000	0	0	0	0	0	200,000	0	200,000
Constitutional Requests	ARPA12	ARPA		0	100,000	0	0	0	0	100,000	0	100,000
Clerk's Office - Workday	ARPA13	ARPA		500,000	850,000	0	0	0	0	1,350,000	0	1,350,000
Clerk's Office - Firewall	ARPA14	ARPA		20,000	0	0	0	0	0	20,000	0	20,000
Clerk's Office - VPN	ARPA15	ARPA		5,000	0	0	0	0	0	5,000	0	5,000
Clerk's Office - Network Switches	ARPA16	ARPA		150,000	0	0	0	0	0	150,000	0	150,000
Clerk's Office - Office 365	ARPA17	ARPA		75,000	0	0	0	0	0	75,000	0	75,000
Clerk's Office - Virtual CMS	ARPA18	ARPA		0	150,000	0	0	0	0	150,000	0	150,000
Clerk's Office - Server Room UPS	ARPA19	ARPA		0	80,000	0	0	0	0	80,000	0	80,000
Clerk's Office - Virtual Hearing Rooms	ARPA20	ARPA		50,000	0	0	0	0	0	50,000	0	50,000
Clerk's Office - Ipads for Check In	ARPA21	ARPA		40,000	0	0	0	0	0	40,000	0	40,000
Clerk's Office - Laptops and Cameras	ARPA22	ARPA		45,000	0	0	0	0	0	45,000	0	45,000
Clerk's Office - Website Enhancement	ARPA23	ARPA		35,000	0	0	0	0	0	35,000	0	35,000
Cyber Security Enhancements	ARPA24	ARPA		200,000	200,000	100,000	0	0	0	500,000	0	500,000
Physical Security Enhancements	ARPA25	ARPA		100,000	100,000	0	0	0	0	200,000	0	200,000
Courthouse	ARPA26	ARPA		0	800,000	0	0	0	0	800,000	0	800,000

Exhibit A

Clay County Capital Improvement Plan

TABLE 1 - Summary Report Fiscal Years 2021/2022 through 2026/2027

Capital Funds Revenues

Revenue Sources	Fund #	Workday Fund #	Object #	Funding Code	FY19-20 Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Revenue Totals	Comments
Fund Level Revenues														
Prior Year Carry Forward - Capital Improvement Fund	305	FD3003	399002		43,646,472	53,506,692	37,243,659	18,940,717	218,398	1,400,303	1,481,551			
2nd Local Option Gas Tax Receipts	305	FD3003	312420		2,763,402	3,003,425	2,801,361	2,857,388	2,914,536	2,972,827	3,032,283	14,549,537	19,939,665	Adjusts as plan changes are made from FY21-22 on 2% annual increases from FY21-22
Discretionary Sales Surtax Receipts	305	FD3003	312600		8,015,256	0	0	0	0	0	0	0	8,015,256	Deposited in Fund 120 - Transferred after Debt Svc
Transfer in from Fund 120 - ISS Revenue Fund	305	FD3003	381120		11,904,141	17,675,548	13,446,410	13,849,802	14,265,296	14,693,755	15,134,053	73,930,312	104,881,445	3% increases from FY21-22
Interest Earnings - Capital Improvement Fund	305	FD3003	361000		262,358	355,122	372,437	189,407	2,184	14,003		983,153	1,420,511	Approximately 1% of carry forward amount
Interest Earnings - Capital Improvement Fund	305	FD3003	361100		186,561								186,561	
Disposition of Fixed Assets	305	FD3003	364000		133,367	50,000	50,000						133,367	About average amount over last 10 years
Less 5% Budgeted Revenues - Capital Improvement Fund	305	FD3003	399001			(170,427)	(158,690)	(152,340)	(145,836)	(149,341)	(151,634)			
Subtotal - Capital Improvement Fund	305	FD3003	305		66,911,557	74,420,360	53,755,177	35,684,975	17,254,178	18,931,047	19,496,273	89,413,002	143,685,597	

Revenue Sources	Fund #	Workday Fund #	Object #	Funding Code	FY19-20 Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Revenue Totals	Comments
Project Specific Revenue														
Interfund Transfer - Challenger	305	FD3003	381128			750	15,379	15,379	15,379	15,379	15,379	62,266	63,566	
Interfund Transfer - TDC (Sports Complex match)	305	FD3003	381109			408,656						408,656	200,000	Part of match toward NE Sports Complex
Interfund Transfer - General Fund - HHS	305	FD3003	381300		0	409,406	15,379	15,379	15,379	15,379	15,379	470,922	408,656	HHS deposited in Gen Fund to purchase ambulances
Subtotal - Capital Improvement Fund	305	FD3003	305		0	409,406	15,379	15,379	15,379	15,379	15,379	470,922	470,922	

Exhibit A

Clay County Capital Improvement Plan
TABLE 2 - Summary Report Fiscal Years 2021/2022 through 2026/2027

Project Name		Section I - Comprehensive Plan Capital Improvements - Capital Improvement Element (CIE)										Total Project	Comments	
Division #	Workday Account #	Fund #	Funding Code	Project Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project	Comments
6076A	PRJ100198	305	SG, SP, GT	1,615,058	996,140						996,140		2,611,198	CCUA paying \$1,108,792, State paying \$2,065,000
CR228 Extension	PRJ100198	305	DV, GT			2,000,000					2,000,000		2,000,000	Developer project, County paying \$2,000,000
CR220 (Henley Rd to Knight Box)	PRJ100171	305	SG, GT	1,555,631	229,978						229,978	12,935,408	14,721,037	Design FY21-24, Const FY24-25
SR23 (Westside Access Rd)	PRJ100195	305	GT								0	8,787,727	8,787,727	Design FY27-28, ROW acquis FY28-29
CR220 - Quadrant Intersection (East)	PRJ100221	305	GT			2,000,000					2,000,000		2,000,000	Design FY21-22, construction FY22-23
Subtotal - Capital Improvement Fund				3,170,689	1,226,118	2,000,000	2,000,000	0	0	0	5,226,118		22,210,942	

Clay County Capital Improvement Plan
TABLE 2 - Summary Report Fiscal Years 2021/2022 through 2026/2027

Project Name		Section II - Non-Comprehensive Plan Capital Improvements										Total Project	Comments	
Division #	Workday Account #	Fund #	Funding Code	Project Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project	Comments
7084	PRJ100214	305	ST	500,000	500,000						500,000		1,500,000	List of projects in priority
Equipment - Transportation	PG1020	305	ST	6,380,536	1,749,880	1,273,000					5,778,880		12,153,416	Heavy equipment replacement
Ridgely Landing Drainage Improvements (Match)	PRJ100293	305	FG, ST	6,240	6,176						6,176		12,416	\$21,363.66 spent in fund 131 FY19-20, FEMA pays 75%
Knight Box & CR220 Drainage Improvements (Match)	PRJ100294	305	FG, ST	11,998	34,290						34,290		46,288	\$21,703.62 spent in fund 131 FY19-20, FEMA pays 75%
Tumbleweed Dr - Tanglewood Village Drainage (Match)	PRJ100295	305	FG, ST	10,224	13,702						13,702		23,926	Complete in FY21-22, Fed pays 75%
Homesead Rd Drainage - Tanglewood (Match)	PRJ100296	305	FG, ST		7,979						7,979		7,979	Complete in FY21-22, Fed pays 75%
Greenwood Drainage Improvements (Match)	PRJ100297	305	FG, ST	40,059	34,599						34,599		74,658	\$22,895 spent in fund 131 FY19-20, FEMA pays 75%
Bridge Improvements	PG1004	305	ST	855,705	250,000	500,000					2,750,000		3,605,705	List of projects in priority
Aquarius Concourse	PRJ100386	305	ST, SP	50,000	50,000						50,000		2,494,553	CCUA paid \$2,105,447 July 2022
CR224 (College) RRR CR220 to SR21	PRJ100194	305	ST	192,766	2,989,922	339,106	2,105,447				2,989,922		3,182,688	Design FY20-21, construction FY21-22
CR220 RRR - Swimming Pen Creek to US17	PRJ100197	305	ST	407,869	2,746,003						2,746,003		3,154,272	Carryover to completion
Oakleaf Plantation/Eagle Landing Signal	PRJ100209	305	ST	500,000							500,000		500,000	Carryover to completion
CR220 - Town Center Intersection	PRJ100299	305	ST	50,912							50,912		50,912	Carryover to completion
Cheswick Oaks Road Connectors and Crossing	PRJ100187	305	ST								0	24,000,000	24,000,000	Resurrecting Cheswick project #
Total Transportation				7,905,397	8,933,863	2,589,106	4,378,447	1,000,000	1,000,000	1,000,000	18,901,416		50,806,813	

PARKS & RECREATION

6062	PRJ100168	305	ST	26,257	185,400						185,400		211,657	Football field lighting installation.
Multipurpose Field - Thunderbolt Park	PRJ100173	305	TT, ST	564,949	293,050						293,050		854,999	Infra. improves. \$645K from TT. Grant applied for
Fairgrounds Improvements	PRJ100301	305	TT, ST	438,266	416,275						416,275	0	854,541	Renovate and carryover to completion
Fairgrounds - FDACS Exhibit Hall Remodel	PRJ100304	305	SG, TT, ST	5,750	2,050,000	750,000					2,800,000		2,805,750	Land Acquis & Design FY20-21, Con FY21-22, St - \$3M
DEO Grant - NE Sports Complex	PRJ100391	305	ST		300,000	2,210,000					700,000		2,510,000	Infrastructure improvements, Commence FY21-22
Fairgrounds Master Plan Improvements	Future1	305	ST		260,050	439,950					0	1,300,000	2,000,000	Construct observation tower, classroom & boardwalk
Mocasin Slough Tower, classroom, boardwalk	Future2	305	ST								0	4,200,000	4,200,000	Expand parking, multi-field, ball fields, lights
Oakleaf Community Park Phase II	Future3	305	ST								0	1,244,000	1,244,000	Lighting installation
Twin Lakes Park - Lighting	Future4	305	ST								0	1,632,300	1,632,300	Light poles replacement & conversion to LED's
Walter Odum Park - Lighting	Future5	305	ST								1,538,000		1,538,000	Light poles replacement & conversion to LED's
Omega Park - Lighting	PRJ100355	305	ST	240,000							240,000		240,000	New ball field, parking expansion, storage, playground
Neptune Park Phase II	PRJ100356	305	ST	138,500							138,500		138,500	Build new pickleball courts for park patrons
Additional Pickleball Courts	PRJ100365	305	SG		0						0		0	Design of trail from Live Oak Ln to Jennings Park
Greenway Trail-Jennings Park	Future5	305	ST								250,000		250,000	Purchase neighbouring land
Main St. Park Expansion & Boat Ramp Improve	Future6	305	ST								35,000		35,000	Feasibility Study for trail through Orange Park
Trail Connector Study-Doctors Lake Bt to NAS		305	ST								0		0	Feasibility Study for trail through Orange Park
Total Parks & Recreation				1,032,222	3,038,275	3,399,950	35,000	1,788,000	0	0	8,261,225		8,376,300	18,514,747

Project Name	Division #	Workday Account #	Fund #	Funding Code	Project Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project	Comments
PUBLIC SAFETY														
Public Safety/Sheriff Training Facility	6049	PRJ100159	305	ST	885,282						0	4,940,000	5,825,282	Design FY22-28, Construction FY28-29
Equipment - Public Safety	6057	PG10119	305	ST	9,023,900	1,624,582	2,968,501	2,968,501	2,990,862	4,198,116	17,730,328	19,847,003	46,601,231	Equipment and vehicle replacement
Equipment - Public Safety Grant Funded		GR010081	305	FG	441,753						441,753		441,753	Purchase of Rescue Vehicle
Equipment - Sheriff - Capital & Vehicles	6078	PG1021	305	ST	6,723,578	2,466,413	2,009,604	2,049,796	2,090,792	2,175,260	12,924,473	11,967,181	31,615,232	Equipment and vehicle replacement
Fire Station 1 - Branam Field			305	ST								600,000	600,000	Design FY30-31
Fire Station 13 - Clay Hill	Prop	Future7	305	ST										
Fire Station 15 - Lake Asbury	Prop	Future8	305	ST										
Fire Station 16 - Penney Farms	Prop	Future9	305	ST										
Fire Station 17 - Peoria Rd	Prop	Future10	305	ST										
Fire Station 18 - Bellair	Prop	Future11	305	ST										
Fire Station 20 - GCS	6089	PRJ100190	305	ST	200,000	1,300,000	5,000,000				6,500,000		6,500,000	Carryover to completion
Fire Station 22 - Fleming Island	6151	PRJ100357	305	ST	325,000				2,000,000	4,725,000	6,050,000		6,050,000	Design FY21-22, Construction FY23-24
Fire Station 24 - Virginia Village	6140	PRJ100286	305	ST	325,000	5,000,000	2,000,000				7,325,000		7,325,000	Design FY21-22, Construction FY22-23
Gun Range	6106	PRJ100204	305	ST	205,062	3,500,000					3,500,000		3,500,000	Part of firefighting training
Burn Building	6129	PRJ100366	305	ST	1,500,000									
Radio Tower Upgrades	6109	PRJ100207	305	ST	1,478,006	646,627					646,627		2,124,633	Contracted FY20-21, completion FY21-22
E911 Consolidation Bldg Purchase & Reno	6110	PRJ100208	305	ST	2,056,583	2,419,284					2,419,284		4,475,867	Purchase FY20-21, renovations carried to complete
Public Safety Marine Unit Storage-Dock	Prop	Future12	305	ST										Protective storage of vessels and equipment
Sheriff Storage Facility	Prop	Future13	305	ST										610,000 Protective storage of vessels and equipment
Sheriff Office Building	Prop	Future14	305	ST										100,000 Protective storage of vessels and equipment
														610,000 Protective storage of vessels and equipment
Total Public Safety					20,372,411	13,775,659	12,325,604	12,518,297	8,081,654	11,382,376	69,146,465	98,364,184	187,883,060	
PUBLIC WORKS														
Road Resurfacing	27	PG1005	305	ST	19,475,665	4,567,290	5,000,000	5,000,000	4,000,000	4,000,000	29,067,290	50,000,000	98,542,955	High Prairie Ln add \$77,290, \$10 million/yr 6-10
Road Paving	6005	PG1002	305	ST	7,216,740	1,083,545	750,000	750,000	1,000,000	1,000,000	5,583,545		12,800,285	Carryover for Deer Trail FY 21-22, Projects in priority
Drainage - Stormwater	6040	PG1003	305	ST	3,020,146	62,918			400,000	400,000	862,918		3,883,064	List of projects in priority - ARP - Dec. 14
Public Works Building	6080	PRJ100184	305	ST	617,408	687,404	650,000				1,337,404		1,954,812	2 sites - Renovate/build, increase for Knowles Pit
Infrastructure Studies	6090	PRJ100287	305	ST	100,000						100,000		100,000	Pushed to FY21-22 - with ARP funds
Storm Water Study	6145	PRJ100288	305	ST	100,000						100,000		100,000	Stormwater infrastructure feasibility/cost study-ARP
Moody Ave. Drainage Improvements	6113	PRJ100211	305	ST										Grant revenue not received, project on hold
Sidewalk - CR218-Clay Hill Elem to Taylor Rd.	6116A	PRJ100330	305	SG		0								Completion in FY20-21
Pine Ridge Drainage Improvements	6130	PRJ100290	305	ST	910,626						910,626		910,626	Urgent issues to mitigate flooding - Dec. 14
Sidewalks - Construction		PG1022	305	ST	0									Sidewalk replacement
Sidewalk - Old Hard Rd to CR220	6152	PRJ100358	305	ST	110,000						110,000		110,000	Sidewalk for safe walking to school
Sidewalk - CR218 beyond Taylor Rd.	6153	PRJ100359	305	ST	58,735						58,735		58,735	Sidewalk lengthened beyond Taylor Rd. on CR218
Sidewalk - Kingsley Lake	6154	PRJ100360	305	ST	201,550						201,550		201,550	\$15K Survey/Design, \$125K construction
Sidewalk - Thunderbolt Elem. to Calming Waters Dr.	6155	PRJ100361	305	ST	159,715						159,715		159,715	\$15K Survey/Design, \$125K construction
Sidewalk - Doctors Inlet Elementary School	Prop	Future15	305	ST, SG		179	212				391		391	FDOT paying \$959,109
Total Public Works					30,329,959	8,041,783	9,250,179	5,750,212	5,000,000	5,400,000	38,842,174	50,000,000	118,822,133	
OTHER PROJECTS														
Equipment - Supervisor of Elections	6041	PRJ100277	305	ST	945,650						0	35,000	980,650	Voting equipment & machines replacement
Animal Services Building	6112	PRJ100210	305	ST	972,408	4,200,000	10,800,000				15,972,408		15,972,408	Design FY26-21, Construction FY23-25
Library - Challenger Ctr	Prop	Future16	305	ST								750,000	750,000	\$750,000 placeholder until firm figures
GCS Senior Center Kitchen	6144	PRJ100276	305	ST	600,000	65,000					665,000		665,000	Moved from Operating Budget
County Muni-Facilities - Challenger Center	Prop	Future17	305	ST								10,000,000	10,000,000	\$10 million placeholder until firm figures
Property Appraiser Vehicles	67	Future18	305	ST								70,000	181,939	2 vehicles @ \$35K each
Multi-Agency Storage Warehouse	Prop	Future19	305	ST										3,000,000 for Public Safety, Sheriff and Facilities. Infr constraints
Land Acquisition	6156	PRJ100362	305	ST	1,000,000						2,000,000		2,000,000	Flexibility for land opportunities
Total Other Projects					1,057,589	2,572,408	10,800,000	0	0	0	18,637,408	13,855,000	33,549,997	
Subtotal - Capital Improvement Fund (305)					63,868,267	37,586,106	34,829,839	35,481,956	15,869,654	17,782,376	159,014,806	294,203,965	585,678,050	
GRAND TOTAL					63,868,267	37,586,106	34,829,839	35,481,956	15,869,654	17,782,376	159,014,806	294,203,965	585,678,050	

Exhibit B

Clay County Capital Improvement Plan
 TABLE 1 - Summary Report Fiscal Years 2021/2022 through 2026/2027
 Capital Funds Revenues

Revenue Sources	Fund #	Workday Fund #	Object #	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Revenue Totals	Comments
Fund Level Revenues												
Impact Fees Trans District 3	303	FD3001	324310	95,000	50,000	-	0	0	0	145,000	383,815	Impact fee continued collections before mobility fees
Interest Earnings - Impact Fee District 3 Fund	303	FD3001	361000	73,208	66,806	27,916	28,181	28,449	28,719	253,280	256,780	
Prior Year Forward - Impact Fee District 3 Fund	303	FD3001	399002	7,320,838	6,680,636	2,791,602	2,818,122	2,844,894	2,871,921			Initial amount was transfer from Fund 305
Less 5% Budgeted Revenues - Impact Fees District 3 Fund	303	FD3001	399001	(8,410)	(5,840)	(1,396)	(1,409)	(1,422)	(1,436)			
Impact Fees Trans District 2	304	FD3002	324311	65,000	35,000	-	0	0	0	100,000	145,000	Impact fee continued collections before mobility fees
Interest Earnings - Impact Fee District 2 Fund	304	FD3002	361000	44,410	37,949	22,642	10,166	6,263	2,104	123,533	125,533	
Prior Year Forward - Impact Fee District 2 Fund	304	FD3002	399002	4,440,958	3,794,897	2,264,199	1,016,596	626,253	210,358			Initial amount was transfer from Fund 305
Less 5% Budgeted Revenues - Impact Fees District 2 Fund	304	FD3002	399001	(5,470)	(3,647)	(1,132)	(508)	(313)	(105)			
Mobility Fees - Middleburg and West Clay District 1	312	FD3009	324301	164,200	225,000	225,000	225,000	225,000	189,020	1,253,220	7,786,220	Includes approximate cash collections
Interest Earnings - Mobility District 1				55	2,839	5,003	7,188	9,394	11,621	36,099		
Prior Year Forward - Mobility District 1	324321			127,812	283,854	500,301	718,804	939,382	1,162,056			
Less 5% Budgeted Revenues - Mobility District 1				(8,213)	(11,392)	(11,500)	(11,609)	(11,720)	(10,032)			
Mobility Fees - Orange Park, Lakeside, Fleming Island District 2	312	FD3009	324302	215,787	255,000	255,000	255,000	255,000	215,787	1,451,574		
Interest Earnings - Mobility District 2				35	2,759	5,208	7,680	10,176	12,695	38,553		
Prior Year Forward - Mobility District 2	324322			70,908	275,939	520,811	768,008	1,017,554	1,269,471			
Less 5% Budgeted Revenues - Mobility District 2				(40,791)	(12,888)	(13,010)	(13,134)	(13,259)	(11,424)			
Mobility Fees - Keystone Heights, South Clay District 7	312	FD3009	324303	49,951	55,000	55,000	55,000	55,000	51,510	321,461		
Interest Earnings - Mobility District 7				10	670	1,199	1,733	2,272	2,816	8,700		
Prior Year Forward - Mobility District 7	324324			19,557	67,020	119,907	173,296	227,192	281,601			
Less 5% Budgeted Revenues - Mobility District 7				(2,498)	(2,784)	(2,810)	(2,837)	(2,864)	(2,716)			
Mobility Fees - Lake Asbury, Green Cove Springs District 4	312	FD3009	324304	5,313,140	6,500,000	6,500,000	6,500,000	6,500,000	5,000,000	36,313,140		
Interest Earnings - Mobility District 4				270	61,511	83,845	86,392	108,962	131,747	472,727		
Prior Year Forward - Mobility District 4	324323			2,038,851	6,151,066	8,384,501	8,639,153	10,896,225	13,174,740			
Less 5% Budgeted Revenues - Mobility District 4				(265,671)	(328,076)	(329,192)	(329,320)	(330,448)	(256,587)			
Mobility Fees - Branham Field, Oakleaf District 5	312	FD3009	324305	1,618,818	2,300,000	2,300,000	2,300,000	2,300,000	2,082,560	12,901,378		
Interest Earnings - Mobility District 5				80	29,116	51,242	73,579	96,128	118,891	250,146	250,146	Adjusts as plan changes are made from FY21-22 on
Prior Year Forward - Mobility District 5	324325			1,373,631	2,911,584	5,124,244	7,357,925	9,612,825	11,889,147			
Less 5% Budgeted Revenues - Mobility District 5				(80,945)	(116,456)	(117,562)	(118,679)	(119,806)	(110,073)			
Project Specific Revenue												
Northeast Sector	306	FD3004	399002	560,748	-	-	-	-	-	560,748	560,748	Fair Share
West Sector	307	FD3005	399002	175,250	-	-	-	-	-	175,250	175,250	Fair Share
Lake Asbury APF Fund	311	FD3008	324210	206,429	-	-	-	-	-	206,429	206,429	Adequate Public Facility Fees
Branham Field APF Fund	309	FD3006	324220	732,940	-	-	-	-	-	732,940	732,940	Adequate Public Facility Fees
Sidewalk Fund	310	FD3007	324211	156,851	-	-	-	-	-	156,851	156,851	Sidewalk Fees
Subtotal - Other Revenue Funds				1,832,218	0	0	0	0	0	1,832,218	1,832,218	

Exhibit B

Clay County Capital Improvement Plan

TABLE 2 - Summary Report Fiscal Years 2021/2022 through 2026/2027

Section I Comprehensives Plan Capital Improvements - Capital Improvement Element (CIE) - Expenditures													
Project Name	Division #	Workday Account #	Fund #	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project	Comments
Radar Road US17 to Town Center Blvd	6132	PRJ100282	303	800,000	4,000,000					4,800,000		4,800,000	Design FY21-22, construction FY22-23 (District 3)
CR315 Road Improvement - Willow Springs	6133	PRJ100283	324323	935,525	935,525					935,525		935,525	Design FY21-22, construction FY22-23 (District 3)
CR218 Cosmos Ave to Carter Spencer	6135	PRJ100381	304	750,000	1,600,000	1,269,113	400,000	421,845		4,440,958		4,440,958	Design FY21-22, construction FY22-23 (District 3)
Proj #1 CR218 - Pinetree Ln. to Cosmo Ave. 4Ln.	6107	PRJ100147											District 2
Proj #2 CR209 - Peters Creek south to US17 4Ln.	6108	PRJ100196	324323				2,000,000	2,000,000					
Proj #3 CR209 - Peters Creek to Sandridge	6101	PRJ100199	324323			2,000,000	2,000,000	2,000,000					
Proj #4 CR739B - Henley to west of CR209	6102	PRJ100200	324323		2,000,000	2,000,000							
Proj #5 CR220 - Baxley Rd. to west of Henley Rd.	6103	PRJ100201	324325										
Proj #6A FCC from Maryland Ave. to US17	6104	PRJ100202	324323		2,000,000	2,000,000							
Proj #6B FCC from SR23 to Maryland Ave.	6105	PRJ100203	324323										
Special Districts													
Northeast Sector Roads	6046	PRJ100280	306	560,748						560,748		760,748	Fair Share generated
West Sector Roads	6086	PRJ100281	307	175,250						175,250		175,250	Fair Share generated
Branan Field APF	6045	PRJ100279	309	732,940						732,940		1,082,940	Adequate public facilities, no specific project
Lake Asbury APF	6022	PRJ100278	311	206,429						206,429		210,929	Adequate public facilities, no specific project
Sidewalks - Developers	6019	PG1006	310	120,851						120,851		130,073	List of projects in priority
The Station at Radar Road Sidewalk	Prop	PRJ100394	310	36,000						36,000		36,000	
Subtotal - Impact Fee Fund/Mobility VAPF Funds				4,317,743	9,600,000	7,269,113	4,400,000	4,421,845	0	30,008,701		12,406,350	
* Mobility projects divisions are each district. 6124=Middleburg & West Clay, 6125=Orange Park, Lakeside, Fleming Island, 6126=Lake Asbury & Green Cove Springs, 6127=Keystone Heights & South Clay													
6128=Branan Field & Oak Leaf													

Developer Funded Projects

Verbena Parkway - Proj #7	6126	PRJ100222	312D	831,085			8,110,781			8,941,866		8,941,866	Developer project, reimbursed with mobility fees
NS3 and EW1 Proj #8	6126	PRJ100223	312D		920,128					920,128	8,281,154	9,201,282	Developer project, reimbursed with mobility fees

Exhibit C
 Clay County Capital Improvement Plan
 TABLE 1 - Summary Report Fiscal Years 2021/2022 through 2026/2027
 Capital Funds Revenues

Revenue Sources	Fund #	Workday Fund #	Object #	FY20-21 Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Revenue Totals	Comments
Fund Level Revenues													
Interest Earnings - 2020 Bond Fund	320	FD3010	361000	192,657	500,000	180,000	59,204				739,204	1,836,491	Interest
Prior Year Carry Forward - 2020 Bond Fund	320	FD3010	399002	129,249,191	124,790,635	95,645,596	48,227,455	5,476,924	(1,373,321)		272,767,290	402,016,481	Fund Balance adjustments
Subtotal - 2020 Bond Fund	320	FD3010	320	129,441,848	125,290,635	95,825,596	48,286,659	5,476,924	(1,373,321)	0	273,506,493	403,852,971	

Exhibit C
 Clay County Capital Improvement Plan
 TABLE 2 - Summary Report Fiscal Years 2021/2022 through 2026/2027
 Section I Comprehensive Plan Capital Improvements - Capital Improvement Element (CIE) - Expenditures

Project Name	Division #	Workday Account #	Workday Fund #	FY20-21 Actuals	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project	Comments
Bond Projects Management														
Proj #1 CR218 - Phetree Ln. to Cosmo Ave. 4Ln.	6107	PRJ100147	FD3010	61,539	208,050	215,130	181,325	169,952	0	0	774,457		857,881	Project Manager personnel plus PFM investment fee
Proj #2 CR209 - Peters Creek south to US17 4Ln.	6108	PRJ100196	FD3010	1,407,322	7,178,600	11,098,411	1,035,613	453,000	0	0	19,765,624		21,196,240	CCUA paying \$424,395 in FY20-21
Proj #3 CR209 - Peters Creek to Sandridge	6101	PRJ100199	FD3010	582,474	3,158,319	7,138,600	7,398,000	2,356,293	0	0	10,864,000		11,314,616	Total of projects \$131,824,913
Proj #4 CR7398 - Henley to west of CR209	6102	PRJ100200	FD3010	656,920	2,127,200	8,167,000	7,470,000	531,000	0	0	20,051,212		20,656,879	Projects include contingency and legal fees
Proj #5 CR220 - Baxley Rd. to west of Henley Rd.	6103	PRJ100201	FD3010	462,882	4,363,000	3,834,000	2,370,000	110,000	0	0	18,295,200		18,975,381	Projects include contingency and legal fees
Proj #6A FCC from Maryland Ave. to US17	6104	PRJ100202	FD3010	325,503	2,432,626	4,265,000	2,197,000	355,000	0	0	10,677,000		11,153,915	Projects include contingency and legal fees
Proj #6B FCC from SR23 to Maryland Ave.	6105	PRJ100203	FD3010	799,259	8,090,244	7,168,000	19,832,000	2,875,000	0	0	37,965,244		38,767,598	Projects include contingency and legal fees
Subtotal - 2020 Bond Fund				1,468,861	30,145,039	47,778,141	42,868,938	6,850,245	0	0	127,642,363	0	132,511,374	Includes proceeds and using interest earned

Exhibit D

Clay County Capital Improvement Plan

TABLE 1 - Summary Report Fiscal Years 2021/2022 through 2026/2027

Capital Funds Revenues												
Revenue Sources	Fund #	Workday Fund #	Object #	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Revenue Totals	Comments
Solid Waste Fund	401	FD04000	34XXXX	510,900	1,674,000	1,150,000	6,820,000	4,600,000	5,400,000	20,154,900	20,154,900	Charges for Service
Building Fund	138	FD1028	32XXXX	1,500,000	3,000,000	5,500,000	-	-	-	10,000,000	10,000,000	Building Fees
Public Safety \$12.50 Surcharge Expenses		FD3000	399002	463,527								
Atlantis Drive (CCUA Funding)	6076A	PRJ100198	305	0						0	0	CCUA paying \$1,108,792 (Paid Feb FY20-21), State paying \$2,065,000
Fairgrounds Improvements	6067	PRJ100173	305	645,000						645,000	645,000	
DEO Grant - NE Sports Complex	6120A	PRJ100304	305	200,000						200,000	200,000	
Aquarius Concourse (CCUA Funding)		PRJ100386	305	450,000	1,655,447					2,105,447	3,760,894	CCUA paid \$2,105,447 July 2022
Subtotal Funds				3,319,427	4,674,000	6,650,000	6,820,000	4,600,000	5,400,000	30,999,900	30,999,900	

Exhibit D

Clay County Capital Improvement Plan

TABLE 2 - Summary Report Fiscal Years 2021/2022 through 2026/2027

Section I Comprehensive Plan Capital Improvements - Capital Improvement Element (CIE)													
Project Name	Division #	Workday Account #	Fund #	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project	Comments
Atlantis Drive (CCUA Funding)	6076	PRJ100198	305	0	0	0	0	0	0	0	0	0	CCUA paying \$1,108,792 (Paid Feb FY20-21) State paying \$2,065,000
Subtotal Other Projects - Capital Improvement Element (CIE)				0	0	0	0	0	0	0	0	0	

Clay County Capital Improvement Plan

TABLE 2 - Summary Report Fiscal Years 2021/2022 through 2026/2027

Section II Non-Comprehensive Plan Capital Improvements													
Project Name	Division #	Workday Account #	Fund #	FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	FY26-27 Proposed Budget	Five Year Project Total	Years 6-10	Total Project	Comments
ENVIRONMENTAL													
Enviro Services-Solid Waste Facilities Upgrade	6131	PRJ100292	401	510,900	1,674,000	1,150,000	6,820,000	4,600,000	5,400,000	20,154,900	20,154,900	20,154,900	Funded through saved user fees in reserves
Subtotal Solid Waste Fund				510,900	1,674,000	1,150,000	6,820,000	4,600,000	5,400,000	20,154,900	20,154,900	20,154,900	
OTHER PROJECTS													
Building Department Building		PRJ100387	138	1,500,000	3,000,000	5,500,000				10,000,000		10,000,000	Location Is To Be Determined
Public Safety \$12.50 Surcharge Expenses	2223	CC1176	301	333,500						333,500		3,997,869	Communication infrastructure maintenance
Fairgrounds Improvements	6067	PRJ100173	305	645,000						645,000		645,000	Infra. improves. \$645K from TT. Grant applied for
DEO Grant - NE Sports Complex	6120A	PRJ100304	305	200,000						200,000		200,000	
Aquarius Concourse (CCUA Funding)		PRJ100386	305	450,000	1,655,447					2,105,447		2,105,447	CCUA paid \$2,105,447 July 2022
Subtotal Other Projects				3,128,500	4,655,447	5,500,000	0	0	0	13,283,947	0	14,642,869	

Exhibit E

Clay County Capital Improvement Plan
 TABLE 1 - Summary Report Fiscal Years 2021/2022 through 2026/2027

Revenue Sources	Workday Fund #	Object #	Capital Funds Revenues					Five Year Project Total	Revenue Totals	Comments
			FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget			
Project Specific Revenue										
DEO Grant - NE Sports Complex	FD3003	334716	3,000,000				3,000,000	3,000,000	Received \$1,000,000 FY21-22	
State Grant - FDACS Fairgrounds Project	FD3003	334715	90,235	819,765			910,000	910,000	FDACS State grant agreement amounts	
Fairgrounds - FDACS Exhibit Hall Remodel	FD3003	334715	500,000				500,000	500,000	FDACS State grant agreement amounts	
State Grant - Atlantis Dr	FD3003	334494	2,065,000	-	-	-	2,065,000	2,065,000	LAP agreement amounts	
State Grant - SR23/Frontage Trail Ridge	FD3003	334494	500,000	2,500,000			3,000,000	3,000,000	LAP agreement amounts	
State Grant - CR20 - SR21 (Blanding Blvd) to Henley - (Non-Bonded)	FD3003	334494	2,000,000	2,000,000			4,000,000	4,000,000	LAP agreement amounts	
State Grant - Greenway Trail	FD3003	334495	500,000				500,000	500,000	Grant agreement for trail design	
State Grant - CR220 (Henley Rd to Knight Box)	FD3003	334495	80,000				80,000	80,000	Grant agreement for Design	
State Grant (LAP) - CR220 West of Lakeshore Drive to Old Hard Road	FD3003	334494	35,000				35,000	35,000	LAP agreement amounts	
State Grant (LAP) - Doctors Inlet Elementary School	FD3003	334494	824,288	134,821			959,109	959,109	LAP agreement amounts	
Federal Grant - Health & Human Services - COVID provider Relief	FD3003	342602	441,753				441,753	441,753	HHS grant for rescue vehicle purchase	
Federal Grant (LAP) - CR220-Town Center Intersection	FD3003	331495	313,180				313,180	313,180	LAP agreement amounts	
Federal Grant (LAP) - Sidewalk-CR218 Clay Elementary to Taylor Rd.	FD3003	331494	578,234				578,234	578,234	LAP agreement amounts	
Federal Grant - Ridaught Landing Drainage	FD3003	331394	7,501				7,501	7,501	Agreement = \$23,523, fund 131, reimb \$16,022.75	
Federal Grant - Knight Box CR220 Drainage Improvements	FD3003	331394	95,591				95,591	95,591	Agreement = \$111,868, fund 131, reimb \$16,277.72	
Federal Grant - Tumbleweed Dr. Tanglewood Drainage Improvements	FD3003	331394	48,775				48,775	48,775	FEIMA agreement amounts	
Federal Grant - Homestead Rd Drainage Improvements	FD3003	331394	23,936				23,936	23,936	FEIMA agreement amounts, Expires 8/31/21	
Federal Grant - Greenwood Drainage Improvements	FD3003	331394	102,210				102,210	102,210	Agreement = \$119,381, fund 131, reimb \$17,171.25	
Subtotal - Grants	FD3003	305	10,381,415	5,454,586	824,288	0	16,660,289	16,660,289		

Exhibit E

TABLE 2 - Summary Report Fiscal Years 2021/2022 through 2026/2027

Project Name	Workday Account #	Fund #	Comprehensive Plan Capital Improvements - Capital Improvement Element (CIE)					Five Year Project Total	Years 6-10 Total Project	Comments
			FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget			
Atlantis Drive	PR100198	305	2,065,000					2,065,000	2,065,000	CCLUA paying \$1,108,792 (Paid in FY20-21) State paying \$2,065,000
SR23/Frontage Trail Ridge	PR100347	305	500,000	2,400,000				2,900,000	2,900,000	Des FY20-21, Const FY21-22, State paying \$3,000,000
CR220 - SR21(Blanding Blvd) to Henley	PR100212	305	2,000,000	2,000,000				4,000,000	4,000,000	Carryover to completion, State paying \$4,000,000
CR220 (Henley Rd to Knight Box)	PR100171	305	80,000					80,000	80,000	Design of Construction
Subtotal - Grants - Capital Improvement Element (CIE)			4,645,000	4,400,000	0	0	0	26,561,536	9,045,000	

TABLE 2 - Summary Report Fiscal Years 2021/2022 through 2026/2027

Project Name	Workday Account #	Fund #	Section II - Non-Comprehensive Plan Capital Improvements					Five Year Project Total	Years 6-10 Total Project	Comments
			FY21-22 Current Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget			
DEO Grant - NE Sports Complex	PR100304	305	3,000,000					3,000,000	3,000,000	Land Acquis & Design FY20-21, Con FY21-22, St - \$3M
Fairgrounds - FDACS Livestock Pavilion Infrastr	PR100302	305	90,235	819,765				910,000	910,000	Infrastructure Improvements - agreement Aug 2021
Fairgrounds - FDACS Exhibit Hall Remodel	PR100301	305	500,000					500,000	500,000	Renovate and carryover to completion

American Rescue Plan Act (ARPA) Spending Plan
EXPENDITURES FY21-22 THROUGH FY24-25
Exhibit F

Clay County Capital Improvement Plan											
TABLE 1 - Summary Report Fiscal Years 2021/2022 through 2024/2025											
American Rescue Plan Revenues											
Revenue Sources	Division #	ARPA Code	Workday Account #	Fund #	Project Actuals	FY 21-22 Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	Remaining	Comments
Subtotal American Rescue Plan Fund				FD1054		42,500,000	33,095,077	10,253,813	4,703,813	4,253,813	Fund Balance Adjustments

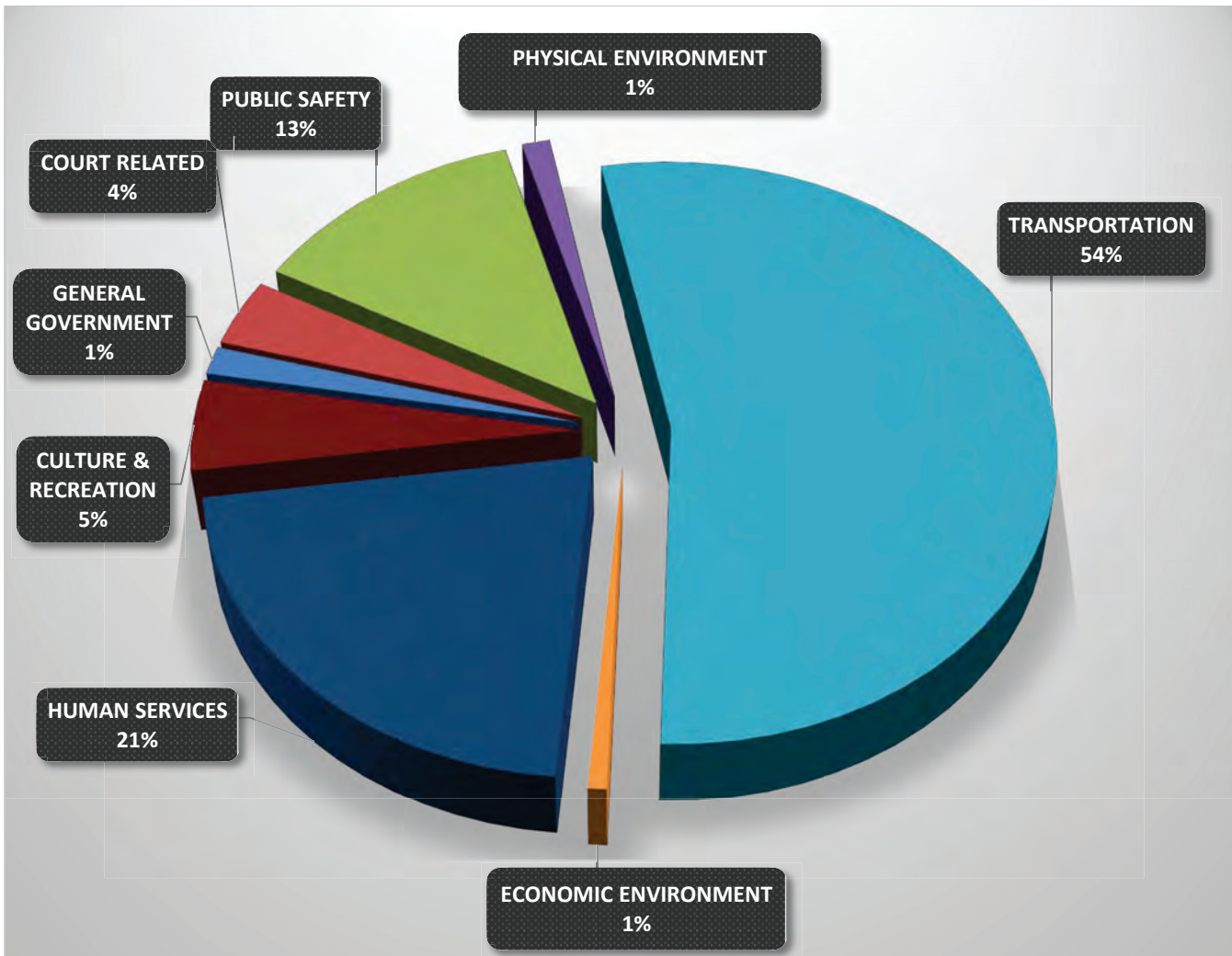
Exhibit F

Clay County Capital Improvement Plan											
TABLE 2 - Summary Report Fiscal Years 2021/2022 through 2026/2027											
Section II Non-Comprehensive Plan Capital Improvements											
Project Name	Division #	ARPA Code	Workday Account #	Fund #	Project Actuals	Budget FY 21-22	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	Total Project	Comments
Storm Water/Infrastructure Study	6146	ARPA1	PRJ100368	FD1054		300,000	1,000,000			1,300,000	
Indigo Branch Drainage	6147	ARPA2	PRJ100369	FD1054			1,500,000	1,500,000		3,000,000	
Pine Ridge Project	6148	ARPA3	PRJ100370	FD1054			900,000			900,000	
Park Improvements/Repairs	2160A	ARPA4	PRJ100319	FD1054		40,000				40,000	
Park - Twin Lakes Pickleball	2160A	ARPA4A	PRJ100319	FD1054		150,000				150,000	
Park - Island Forest Playground	2160A	ARPA4B	PRJ100319	FD1054		85,000				85,000	
Park - WE Varnes - Playground	2160A	ARPA4C	PRJ100319	FD1054		75,000				75,000	
Park - WE Varnes - Pickleball	2160A	ARPA4D	PRJ100319	FD1054		150,000				150,000	
Park - Walter Odum Park Drainage Improvements	2160A	ARPA4E	PRJ100319	FD1054		300,000				300,000	
Park - Eagle Harbor Drainage Improvements	2160A	ARPA4F	PRJ100319	FD1054		500,000				500,000	
Park - Carl Pugh Drainage Improvements	2160A	ARPA4G	PRJ100319	FD1054		300,000				300,000	
Park - Ronnie Van Zant Erosion Control & Stabilization	2160A	ARPA4H	PRJ100319	FD1054		200,000				200,000	
Park - Ronnie Van Zant Dock Replacement	2160A	ARPA4I	PRJ100319	FD1054		200,000				200,000	
Jail Improvements/Conversion	6136	ARPA5	PRJ100331	FD1054		331,200	4,521,240			4,852,440	
Purchase Of Rescue Units	PG1019	ARPA6	PRJ100319	FD1054			600,000	950,000		1,550,000	
Health Department Renovation	6139	ARPA7	PRJ100334	FD1054		209,976	4,540,024			4,750,000	
Countywide Storm Water Improvements	6137	ARPA8	PRJ100332	FD1054		500,000	3,000,000	2,500,000		6,000,000	

Project Name	Division #	ARPA Code	Workday Account #	Fund #	Project Actuals	FY 21-22 Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	Total Project	Comments
Broadband Project	6138	ARPA9	PRJ100333	FD1054		1,000,000	1,000,000			2,000,000	
Refund County Based Health Plan	8887	ARPA10	PRJ100336	FD1054		2,518,747	3,000,000			5,518,747	
Keystone Lakes Projects	2160A	ARPA11	PRJ100319	FD1054		200,000				200,000	
Constitutional Requests	2160A	ARPA12	PRJ100319	FD1054			100,000			100,000	
Clerk's Office - Workday	2160A	ARPA13	PRJ100319	FD1054		500,000	850,000			1,350,000	
Clerk's Office - Firewall	2160A	ARPA14	PRJ100319	FD1054		20,000				20,000	
Clerk's Office - VPN	2160A	ARPA15	PRJ100319	FD1054		5,000				5,000	
Clerk's Office - Network Switches	2160A	ARPA16	PRJ100319	FD1054		150,000				150,000	
Clerk's Office - Office 365	2160A	ARPA17	PRJ100319	FD1054		75,000				75,000	
Clerk's Office - Virtual CMS	2160A	ARPA18	PRJ100319	FD1054			150,000			150,000	
Clerk's Office - Server Room UPS	2160A	ARPA19	PRJ100319	FD1054			80,000			80,000	
Clerk's Office - Virtual Hearing Rooms	2160A	ARPA20	PRJ100319	FD1054		50,000				50,000	
Clerk's Office - I pads for Check In	2160A	ARPA21	PRJ100319	FD1054		40,000				40,000	
Clerk's Office - Laptops and Cameras	2160A	ARPA22	PRJ100319	FD1054		45,000				45,000	
Clerk's Office - Website Enhancement	2160A	ARPA23	PRJ100319	FD1054		35,000				35,000	
Cyber Security Enhancements	2160A	ARPA24	PRJ100319	FD1054		200,000	200,000	100,000		500,000	
Physical Security Enhancements	2160A	ARPA25	PRJ100319	FD1054		100,000	100,000			200,000	EOC/Cameras/Etc.
Courthouse Camera and Security	2160A	ARPA26	PRJ100319	FD1054			800,000			800,000	Cameras/Security/WIFI (also Clerk Request)
Administrative Expenses	2160A	ARPA27	PRJ100319	FD1054		150,000	200,000	200,000	250,000	800,000	
Community Programs - SBDC until 2024	2160A	ARPA28	PRJ100319	FD1054		150,000				150,000	Fully executed.
Community Programs - Workforce Housing Subsidy	2160A	ARPA29	PRJ100319	FD1054		600,000				600,000	
Community Programs	2160A	ARPA30	PRJ100319	FD1054		25,000	300,000	300,000	200,000	825,000	
Smart North Florida	2160A	ARPA31	PRJ100319	FD1054		200,000				200,000	
GRAND TOTAL						9,404,923	22,841,264	5,550,000	450,000	38,246,187	

GR010019 - Expires 12/31/2024

**Capital Expenditures by Service Area
FY 2022-2023**



#	SERVICE AREA	FY 2022 - 2023
510	GENERAL GOVERNMENT	2,272,550
516	COURT RELATED	5,519,680
520	PUBLIC SAFETY	18,787,679
530	PHYSICAL ENVIRONMENT	1,869,000
540	TRANSPORTATION	79,171,059
550	ECONOMIC ENVIRONMENT	1,077,037
560	HUMAN SERVICES	31,759,796
570	CULTURE & RECREATION	7,410,296
TOTAL		147,867,097

**OTHER CAPITAL EXPENDITURE SUMMARY BY SERVICE AREA
FY 2022 - 2023**

SERVICE AREA		LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	LIBRARY MATERIALS	TOTAL
510	GENERAL GOVERNMENT	1,000,000	95,607	-	1,176,943	-	2,272,550
516	COURT RELATED	-	5,500,000	-	16,600	3,080	5,519,680
520	PUBLIC SAFETY	2,000,000	2,800,000	6,950,000	7,037,679	-	18,787,679
530	PHYSICAL ENVIRONMENT	1,500,000	-	174,000	195,000	-	1,869,000
540	TRANSPORTATION	10,000	680,000	76,903,559	1,577,500	-	79,171,059
550	ECONOMIC ENVIRONMENT	-	-	902,337	174,700	-	1,077,037
560	HUMAN SERVICES	-	23,896,367	7,649,294	214,135	-	31,759,796
570	CULTURE & RECREATION	-	555,000	5,635,481	683,860	535,955	7,410,296
TOTAL ALL FUNDS		4,510,000	33,526,974	98,214,671	11,076,417	539,035	147,867,097

OTHER CAPITAL EXPENDITURES SUMMARY BY FUND
FY 2022 - 2023

FUND		LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	LIBRARY MATERIALS	TOTAL
FD1000	General Fund	500,000	650,607	1,296,209	3,908,230	470,955	6,826,001
FD1001	Transportation Trust Fund	10,000	30,000	216,158	247,500	-	503,658
FD1002	Fine and Forfeiture Fund	-	-	150,000	524,000	-	674,000
FD1003	Florida Boating Improvement Fund	-	-	805,766	-	-	805,766
FD1006	Court Facility Fund	-	5,500,000	-	16,600	-	5,516,600
FD1008	Law Library Fund	-	-	-	-	3,080	3,080
FD1009	Tourist Development Fund	-	-	902,337	174,700	-	1,077,037
FD1012	Free Library Fund	-	-	-	-	65,000	65,000
FD1022	FD1022 Unincorporated Municipal Services MSTU Fund	-	-	-	65,600	-	65,600
FD1023	FD1023 911 - Wireless Fund	-	-	-	235,500	-	235,500
FD1028	FD1028 Building Fund	1,500,000	1,500,000	-	130,000	-	3,130,000
FD1029	FD1029 Law Enforcement MSTU Fund	-	-	150,000	80,000	-	230,000
FD1030	FD1030 Fire Control MSTU Fund	-	-	37,500	418,287	-	455,787
FD1031	FD1031 Fire Inspection Fund	-	-	-	40,000	-	40,000
FD1054	FD1054 American Rescue Plan Fund	-	23,896,367	3,400,000	1,100,000	-	28,396,367
FD1065	Community Development Block Grant Fund	-	-	49,294	-	-	49,294
FD1072	Radio System Towers and Maintenance	-	-	-	110,000	-	110,000
FD3001	FD3001 Impact Fee District 3 Fund	-	-	4,000,000	-	-	4,000,000
FD3003	FD3003 Capital Improvement Plan (CIP) Fund	1,000,000	1,950,000	34,514,268	3,831,000	-	41,295,268
FD3007	FD3007 Sidewalk Fund	-	-	36,000	-	-	36,000
FD3009	FD3009 Mobility Fees Fund	-	-	920,128	-	-	920,128
FD3010	FD3010 2020 Bond Construction Fund	-	-	51,563,011	-	-	51,563,011
FD4000	FD4000 Solid Waste Fund	1,500,000	-	174,000	195,000	-	1,869,000
TOTAL ALL FUNDS		4,510,000	33,526,974	98,214,671	11,076,417	539,035	147,867,097

OTHER CAPITAL EXPENDITURE SUMMARY - BUILDINGS
FY 2022 - 2023

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS
FD1000	General Fund	510	General Government	Building Maintenance	CC1150	Building Maintenance	750,000	
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1188	Parks & Recreation Administration (Only)	515,000	Sports Complex Maintenance Building
FD1000	General Fund	510	General Government	Building Maintenance	CC1233	PRJ100337 DHR Hist CH Restoration	95,607	
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1248	Camp Chowenwaw	10,000	
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1251	Fairgrounds	30,000	
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1203	Public Works	30,000	Equipment pole sheds
FD1006	Court Facility Fund	516	Court Related Expenditure	Courthouse Facilities	CC1133	Court Facilities	5,500,000	
FD1028	Building Fund	520	Public Safety	Economic & Development Services	CC1232	PRJ100387 Building Department Building	1,500,000	
FD1054	American Rescue Plan Fund	560	Human Services	Information Services	CC1257	Fund Level Activity	23,896,367	
FD3003	Capital Improvement Plan Projects Fund	540	Transportation	Engineering and Public Works	CC1232	PRJ100184 Public Works Maintenance Buildings	650,000	
FD3003	Capital Improvement Plan Projects Fund	520	Public Safety	Public Safety	CC1232	PRJ100190 Station 20 Green Cove Springs	1,300,000	
BUILDINGS - TOTAL FOR ALL FUNDS							34,276,974	

OTHER CAPITAL EXPENDITURE SUMMARY - IMPROVEMENTS OTHER THAN BUILDINGS
FY 2022 - 2023

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS
FD1000	General Fund	520	Public Safety	Public Safety	CC1169	Rescue Services	112,500	
FD1000	General Fund	540	Transportation	Engineering and Public Works	CC1206	Fleet / Fuel Management	573,709	
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1188	Parks & Recreation Administration (Only)	605,000	
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1248	Camp Chow	5,000	
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1233	PRJ100323 Florida Department of Transportation Safety Grant	141,348	
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1233	PRJ100344 FDOT Lap CR209 From CR315	74,810	
FD1002	Sheriff - Countywide Fund	520	Public Safety	Sheriff	CC1152	Buildings - Jail/Law Enforcement	150,000	
FD1003	Florida Boating Improvement Fund	570	Culture and Recreation	Parks and Recreation	CC1189	Florida Boating Improvement	805,766	
FD1009	Tourist Development Fund	550	Economic Environment	County Manager	CC1164	Tourism (1st, 2nd and 3rd cent)	902,337	
FD1029	Law Enforcement MSTU Fund	520	Public Safety	Sheriff	CC1234	Buildings Jail/Law Enforcement MSTU	150,000	
FD1030	Fire Control MSTU Fund	520	Public Safety	Public Safety	CC1154	Fire Control MSTU	37,500	
FD1054	American Rescue Plan Fund	560	Human Services	Engineering and Public Works	CC1233	PRJ100368 Storm Water Infrastructure Study	1,000,000	
FD1054	American Rescue Plan Fund	560	Human Services	Engineering and Public Works	CC1233	PRJ100369 Indigo Branch Drainage (ARPA)	1,500,000	
FD1054	American Rescue Plan Fund	560	Human Services	Engineering and Public Works	CC1233	PRJ100370 Pine Ridge Drainage (ARPA)	900,000	
FD1065	Community Development Block Grant Fund	560	Human Services	Public Safety	CC1233	PRJ100378 Community Development Block Grant FY21-27	49,294	
FD3001	Impact Fee District 3 Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100282 Radar Road US17 to Town Center Boulevard	4,000,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	520	Public Safety	Public Safety	CC1232	PRJ100286 Fire Station 24 - Virginia Village	5,000,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	520	Public Safety	Public Safety	CC1232	PRJ100366 Burn Building	1,500,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100212 CR220 - SR21 To Henley	2,000,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100221 CR220 - Quadrant Intersection	2,000,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100381 CR218 Cosmos Avenue to Carter Spencer Road	1,600,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1232	PRJ100386 Aquarius Concourse	1,994,553	
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1233	PRJ100347 SR23/Frontage Trail Ridge	2,400,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1237	PG1002 Dirt Road Paving	750,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1237	PG1004 Bridge Improvements	500,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1237	PG1005 Road Resurface - Neighborhood Project	7,500,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1237	PG1022 Sidewalks - Construction	350,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1237	PG1023 Intersection Improvements	500,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	560	Human Services	Environmental Services	CC1232	PRJ100210 Animal Services Building	4,200,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	570	Culture and Recreation	Parks and Recreation	CC1232	PRJ100284 Fairgrounds Master Plan Improvements	2,210,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	570	Culture and Recreation	Parks and Recreation	CC1232	PRJ100302 Fairgrounds - FDACS Livestock Pavilion Infrastructure	819,765	
FD3003	Capital Improvement Plan (CIP) Projects Fund	570	Culture and Recreation	Parks and Recreation	CC1232	PRJ100391 Moccasin Slough Tower, Classroom, Boardwalk	439,950	
FD3003	Capital Improvement Plan (CIP) Projects Fund	570	Culture and Recreation	Parks and Recreation	CC1233	PRJ100304 DEO Grant - NE Sports Complex	750,000	
FD3007	Sidewalk Fund	540	Transportation	Capital Projects	CC1232	PRJ100394 The Station at Radar Road Sidewalk	36,000	
FD3009	Mobility Fees Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100223 Mobility Project - NS3 and EW1 Project 8	920,128	
FD3010	2020 Bond Construction Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100147 CR218 Wide Pinetree Cosmo	11,098,411	
FD3010	2020 Bond Construction Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100199 CR209 - CR315 B - Sandridge	7,138,600	
FD3010	2020 Bond Construction Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100200 Sandridge - Henley - CR209	10,167,000	
FD3010	2020 Bond Construction Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100201 CR220 Baxley To Henley	3,834,000	
FD3010	2020 Bond Construction Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100202 First Coast Connector From US17 To CR315	6,265,000	
FD3010	2020 Bond Construction Fund	540	Transportation	Engineering and Public Works	CC1231	PRJ100203 First Coast Connector CR315 To First Coast Expressway	7,168,000	
FD3010	2020 Bond Construction Fund	540	Transportation	Engineering and Public Works	CC1233	PRJ100196 CR209 - US17 To CR315 B	5,892,000	
FD4000	Solid Waste Fund	530	Physical Environment	Environmental Services	CC1232	PRJ100292 Solid Waste Facilities Upgrade	174,000	
IMPROVEMENTS OTHER THAN BUILDINGS - TOTAL FOR ALL FUNDS							98,214,671	

OTHER CAPITAL EXPENDITURE SUMMARY - LAND
FY 2022 - 2023

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS
FD1000	General Fund	520	Public Safety	Public Safety	CC1233	PRJ100317 CDBG - Direct Voluntary Home Buyout	500,000	
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1203	Public Works	10,000	Parcel at Masters for permanent easement
FD1028	Building Fund	520	Public Safety	Economic & development Services	CC1232	PRJ100387 Building Department Building	1,500,000	
FD3003	Capital Improvement Plan (CIP) Projects Fund	510	General Government	County Attorney	CC1232	PRJ100362 Land Acquisition	1,000,000	
FD4000	Solid Waste Fund	530	Physical Environment	Environmental Services	CC1232	PRJ100292 Solid Waste Facilities Upgrade	1,500,000	
LAND - TOTAL FOR ALL FUNDS							4,510,000	

OTHER CAPITAL EXPENDITURE SUMMARY - LIBRARY MATERIALS
FY 2022 - 2023

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS
FD1000	General Fund	570	Culture and Recreation	Library	CC1190	Libraries Administration	425,000	Expanding collection & adding eMaterial
FD1000	General Fund	570	Culture and Recreation	Library	CC1233	PRJ100384 State Aid to Libraries Grant FY21-22	45,955	
FD1008	Law Library Fund	516	Court Related Expenditure	Courthouse Facilities	CC1134	Law Library	3,080	County Attorney - West Pub Corp
FD1012	Free Library Fund	570	Culture and Recreation	Library	CC1195	Library Activities	65,000	
LIBRARY MATERIALS - TOTAL FOR ALL FUNDS							539,035	

OTHER CAPITAL EXPENDITURE SUMMARY - MACHINERY & EQUIPMENT
FY 2022 - 2023

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION	BUDGET	DETAILS	
FD1000	General Fund	510	General Government	County Manager	CC1103	Human Resources	1,500	M&E - Non-Capitalization
FD1000	General Fund	510	General Government	County Manager	CC1103	Risk Manager	11,500	M&E - Non-Capitalization
FD1000	General Fund	510	General Government	County Manager	CC1106	Management Information Systems Department	150,000	M&E - Capitalized
FD1000	General Fund	510	General Government	County Manager	CC1106	Management Information Systems Department	100,000	M&E - Non-Capitalization
FD1000	General Fund	560	Human Services	Government and Independent Agency	CC1107	Health Department	73,770	M&E - Capitalized - Two new vehicles
FD1000	General Fund	510	General Government	County Manager	CC1115	Geographic Information and Analytics	1,000	M&E - Non-Capitalization
FD1000	General Fund	510	General Government	County Manager	CC1118	Office Of Management and Budget	2,000	M&E - Non-Capitalization - Office furniture
FD1000	General Fund	510	General Government	Administration and Contractual Services	CC1119	Purchasing	5,500	M&E - Non-Capitalization - Office furniture
FD1000	General Fund	510	General Government	County Attorney	CC1120	County Attorney	3,000	M&E - Non-Capitalization - Office furniture
FD1000	General Fund	510	General Government	Building Maintenance	CC1150	Building Maintenance (Only)	350,000	M&E - Capitalized
FD1000	General Fund	510	General Government	Building Maintenance	CC1150	Building Maintenance (Only)	75,000	M&E - Non-Capitalization
FD1000	General Fund	520	Public Safety	Public Safety	CC1169	Rescue Services	1,162,500	M&E - Capitalized - Bunker gear storage; RR shower trailer; gas detectors; extrication equipment; replacement Hazmat & USAR equipment; new tender; brush truck conversions
FD1000	General Fund	520	Public Safety	Public Safety	CC1169	Rescue Services	251,250	M&E - Non-Capitalization - Loose equipment replacement; gear lockers; replacement Hazmat & USAR equipment; new facility replacement items; matching grant funds for awarded grants
FD1000	General Fund	520	Public Safety	Public Safety	CC1170	Emergency Management	60,000	M&E - Capitalized
FD1000	General Fund	520	Public Safety	Public Safety	CC1170	Emergency Management	10,000	M&E - Non-Capitalization
FD1000	General Fund	520	Public Safety	Public Safety	CC1171	Public Safety - Administration/Communication	70,000	M&E - Capitalized
FD1000	General Fund	520	Public Safety	Public Safety	CC1171	Public Safety - Administration/Communication	37,000	M&E - Non-Capitalization
FD1000	General Fund	520	Public Safety	Public Safety	CC1175	Disaster Recovery	15,000	M&E - Capitalized
FD1000	General Fund	520	Public Safety	Public Safety	CC1175	Disaster Recovery	135,000	M&E - Non-Capitalization
FD1000	General Fund	560	Human Services	Environmental Services	CC1185	Animal Services	65,364	M&E - Capitalized - Replacement vehicle for proper animal transport
FD1000	General Fund	560	Human Services	Environmental Services	CC1185	Animal Services	10,001	M&E - Non-Capitalization - Replacement cat condos due to flooding
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1188	Parks & Recreation Administration	175,091	M&E - Capitalized - New & replacement vehicles, mowers, utility cart, scoreboards, portable tower, trailer, misc. equipment
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1188	Parks & Recreation Administration	45,200	M&E - Non-Capitalization - Various replacement and new equipment, tools, and misc.
FD1000	General Fund	540	Transportation	Engineering and Public Works	CC1206	Fleet / Fuel Management	50,000	M&E - Capitalized
FD1000	General Fund	540	Transportation	Engineering and Public Works	CC1206	Fleet / Fuel Management	15,000	M&E - Non-Capitalization
FD1000	General Fund	510	General Government	County Manager	CC1225	Grants Management Department	22,476	M&E - Capitalized
FD1000	General Fund	510	General Government	County Manager	CC1225	Grants Management Department	5,000	M&E - Non-Capitalization
FD1000	General Fund	510	General Government	County Manager	CC1226	Ambulance Billing	1,500	M&E - Non-Capitalization - Office furniture
FD1000	General Fund	520	Public Safety	Public Safety	CC1233	PRJ100312 FY19 State Homeland Security Grant	12,039	M&E - Non-Capitalization
FD1000	General Fund	570	Culture and Recreation	Library	CC1233	PRJ100367 Emergency Connectivity - Hotspots	5,869	M&E - Non-Capitalization
FD1000	General Fund	520	Public Safety	Public Safety	CC1233	PRJ100343 FY20 State Homeland Security Grant Program (SHSGP) Hazmat Grant	16,000	M&E - Capitalized
FD1000	General Fund	520	Public Safety	Public Safety	CC1233	PRJ100343 FY20 State Homeland Security Grant Program (SHSGP) Hazmat Grant	26,550	M&E - Non-Capitalization
FD1000	General Fund	570	Culture and Recreation	Library	CC1233	PRJ100379 Institution of Museum and Library Services FY2022 American Rescue Plan Grant	900	M&E - Non-Capitalization
FD1000	General Fund	520	Public Safety	Public Safety	CC1233	PRJ100382 State Homeland Security Grant Program - Hazmat FY21	9,862	M&E - Non-Capitalization
FD1000	General Fund	520	Public Safety	Public Safety	CC1233	PRJ100390 Emergency Medical Services County Grant	1,103	M&E - Capitalized
FD1000	General Fund	520	Public Safety	Public Safety	CC1233	PRJ100396 Emergency Medical Services Matching Grant	76,988	M&E - Capitalized
FD1000	General Fund	510	General Government	County Manager	CC1243	Damages Processing	50,000	M&E - Capitalized
FD1000	General Fund	510	General Government	County Manager	CC1247	Wellness	1,500	M&E - Non-Capitalization
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1248	Camp Chowenwaw	40,000	M&E - Capitalized
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1248	Camp Chowenwaw	15,000	M&E - Non-Capitalization
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1249	Regional Sports Complex	220,000	M&E - Capitalized
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1249	Regional Sports Complex	113,800	M&E - Non-Capitalization

OTHER CAPITAL EXPENDITURE SUMMARY - MACHINERY & EQUIPMENT
FY 2022 - 2023

FUND		SERVICE AREA	DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS	
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1250	Gun Range	50,000	M&E - Capitalized
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1250	Gun Range	17,000	M&E - Non-Capitalization
FD1000	General Fund	570	Culture and Recreation	Parks and Recreation	CC1251	Fairgrounds	1,000	M&E - Non-Capitalization
FD1000	General Fund	510	General Government	County Manager	CC1258	Benefits	2,500	M&E - Non-Capitalization
FD1000	General Fund	510	General Government	Parks and Recreation	CC1260	Grounds Maintenance	344,467	M&E - Capitalized
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1203	Public Works	15,000	M&E - Capitalized - Zero turn mowers
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1203	Public Works	30,000	M&E - Non-Capitalization - Misc. furniture and operator training setup for new building; push brush cutter
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1205	Traffic Division	100,000	M&E - Capitalized
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1205	Traffic Division	5,000	M&E - Non-Capitalization
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1227	Traffic Signs and Street Striping	35,000	M&E - Capitalized - Striping machine, 3-D printer
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1227	Traffic Signs and Street Striping	2,500	M&E - Non-Capitalization - Misc.
FD1001	Transportation Trust Fund	540	Transportation	Engineering and Public Works	CC1233	PRJ100392 Competitive Emergency Management Performance Grant 2021	60,000	M&E - Capitalized
FD1002	Sheriff - Countywide Fund	520	Public Safety	Sheriff	CC1152	Buildings - Jail / Law Enforcement	494,000	M&E - Capitalized
FD1002	Sheriff - Countywide Fund	520	Public Safety	Sheriff	CC1152	Buildings - Jail / Law Enforcement	30,000	M&E - Non-Capitalization
FD1006	Court Facility Fund	516	Court Related Expenditure	Courthouse Facilities	CC1133	Court Facilities	16,600	M&E - Non-Capitalization
FD1009	Tourist Development Fund	550	Economic Environment	County Manager	CC1164	Tourism (1st, 2nd and 3rd cent)	171,700	M&E - Capitalized - New truck & customized trailer; Visitor Center/Office location
FD1009	Tourist Development Fund	550	Economic Environment	County Manager	CC1164	Tourism (1st, 2nd and 3rd cent)	3,000	M&E - Non-Capitalization - Three (3) new locations for Welcome/Visitor Center TVs
FD1022	Unincorporated Municipal Services MSTU Fund	510	General Government	Economic & Development Services	CC1157	Planning Department	45,000	M&E - Capitalized
FD1022	Unincorporated Municipal Services MSTU Fund	510	General Government	Economic & Development Services	CC1157	Planning Department	5,000	M&E - Non-Capitalization - New and replacement office furniture
FD1022	Unincorporated Municipal Services MSTU Fund	540	Transportation	Engineering and Public Works	CC1158	County Engineering Department	10,000	M&E - Capitalized
FD1022	Unincorporated Municipal Services MSTU Fund	540	Transportation	Engineering and Public Works	CC1158	County Engineering Department	5,000	M&E - Non-Capitalization - Traffic analysis equipment, software, accessories; misc. items
FD1022	Unincorporated Municipal Services MSTU Fund	520	Public Safety	Economic & Development Services	CC1159	Enforcement Services	600	M&E - Non-Capitalization
FD1023	911 - Wireless Fund	520	Public Safety	Public Safety	CC1173	911-Wireless	228,000	M&E - Capitalized - Switches/Networking equipment, logging recorder, replacement workstations (22); Preparation for ESInet/NG911.
FD1023	911 - Wireless Fund	520	Public Safety	Public Safety	CC1173	911-Wireless	7,500	M&E - Non-Capitalization
FD1028	Building Fund	520	Public Safety	Economic & Development Services	CC1156	Building Department	100,000	M&E - Capitalized
FD1028	Building Fund	520	Public Safety	Economic & Development Services	CC1156	Building Department	30,000	M&E - Non-Capitalization - Inspector tool kits
FD1029	Law Enforcement MSTU Fund	520	Public Safety	Sheriff	CC1234	Buildings/Jail/Law Enforcement MSTU	80,000	M&E - Capitalized
FD1030	Fire Control MSTU Fund	520	Public Safety	Public Safety	CC1154	Fire Control MSTU	350,000	M&E - Capitalized
FD1030	Fire Control MSTU Fund	520	Public Safety	Public Safety	CC1154	Fire Control MSTU	65,000	M&E - Non-Capitalization
FD1030	Fire Control MSTU Fund	520	Public Safety	Public Safety	CC1233	PRJ100382 State Homeland Security Grant Program - Hazmat FY21	3,287	M&E - Non-Capitalization
FD1031	Fire Inspections Fund	520	Public Safety	Public Safety	CC1155	Fire Inspections	40,000	M&E - Capitalized - Educational table for use during presentations
FD1054	American Rescue Plan Fund	520	Public Safety	Public Safety	CC1233	PRJ100319 American Rescue Projects	1,100,000	M&E - Capitalized
FD1072	Radio System Towers and Maintenance	520	Public Safety	Public Safety	CC1259	Radio System Towers and Maintenance	100,000	M&E - Capitalized
FD1072	Radio System Towers and Maintenance	520	Public Safety	Public Safety	CC1259	Radio System Towers and Maintenance	10,000	M&E - Non-Capitalization
FD3003	Capital Improvement Plan (CIP) Projects Fund	560	Human Services	Government and Independent Agency	CC1232	PRJ100276 GCS Senior Center Kitchen	65,000	M&E - Capitalized
FD3003	Capital Improvement Plan (CIP) Projects Fund	520	Public Safety	Public Safety	CC1237	PG1019 Equipment - Public Safety	2,516,000	M&E - Capitalized
FD3003	Capital Improvement Plan (CIP) Projects Fund	540	Transportation	Engineering and Public Works	CC1237	PG1020 Equipment - Transportation	1,250,000	M&E - Capitalized
FD4000	Solid Waste Fund	530	Physical Environment	Environmental Services	CC1208	Environmental Service	185,000	M&E - Capitalized - Eight (8) receiver/recycling boxes; cameras (MRF/Transfer Stations); Shed
FD4000	Solid Waste Fund	530	Physical Environment	Environmental Services	CC1208	Environmental Service	10,000	M&E - Non-Capitalization - Replacement and additional equipment
VEHICLES, OTHER MACHINERY & EQUIPMENT - TOTAL FOR ALL FUNDS						11,076,417		

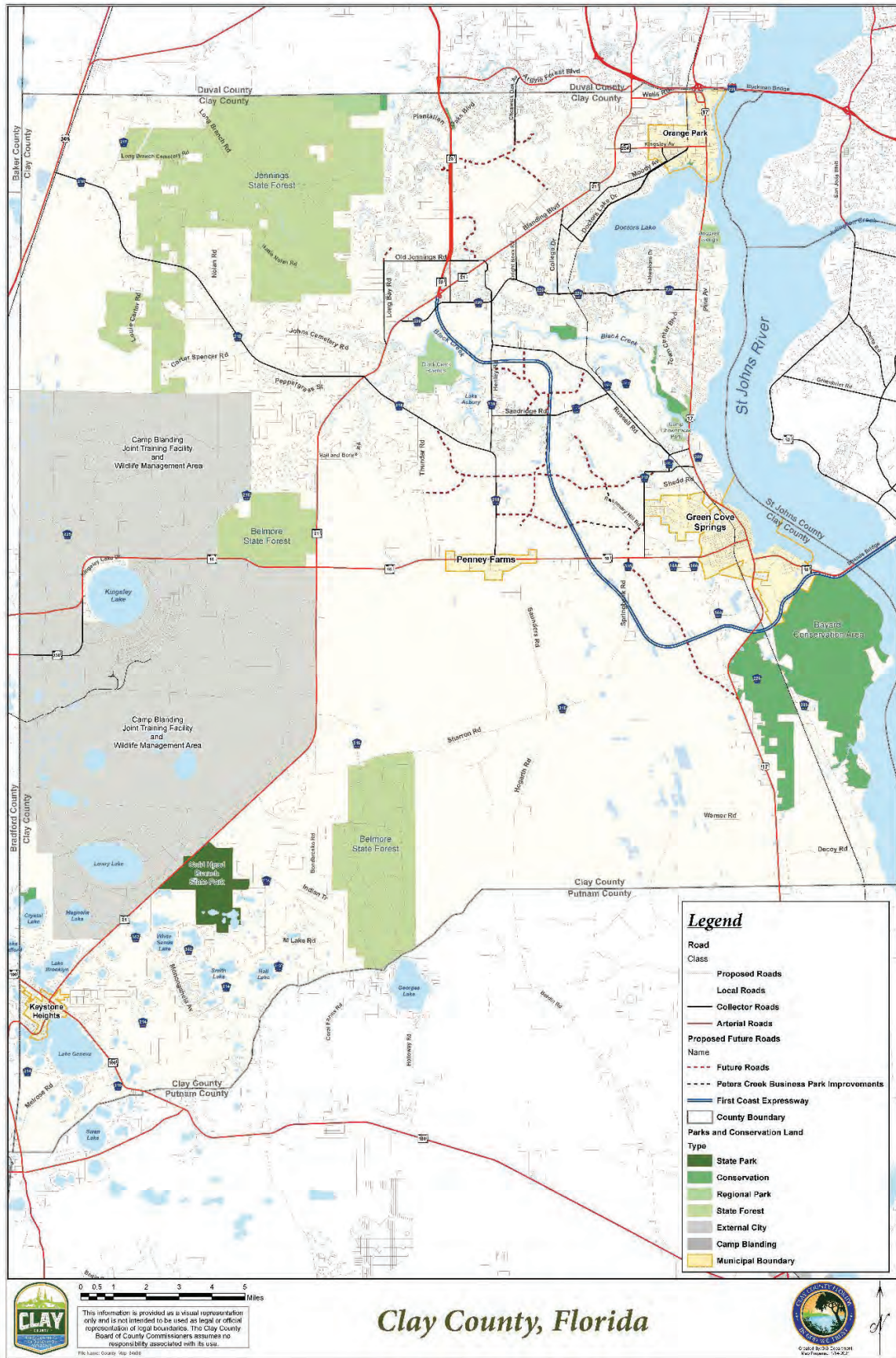
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Fiscal Year 2022/2023

14. CLAY COUNTY MAPS

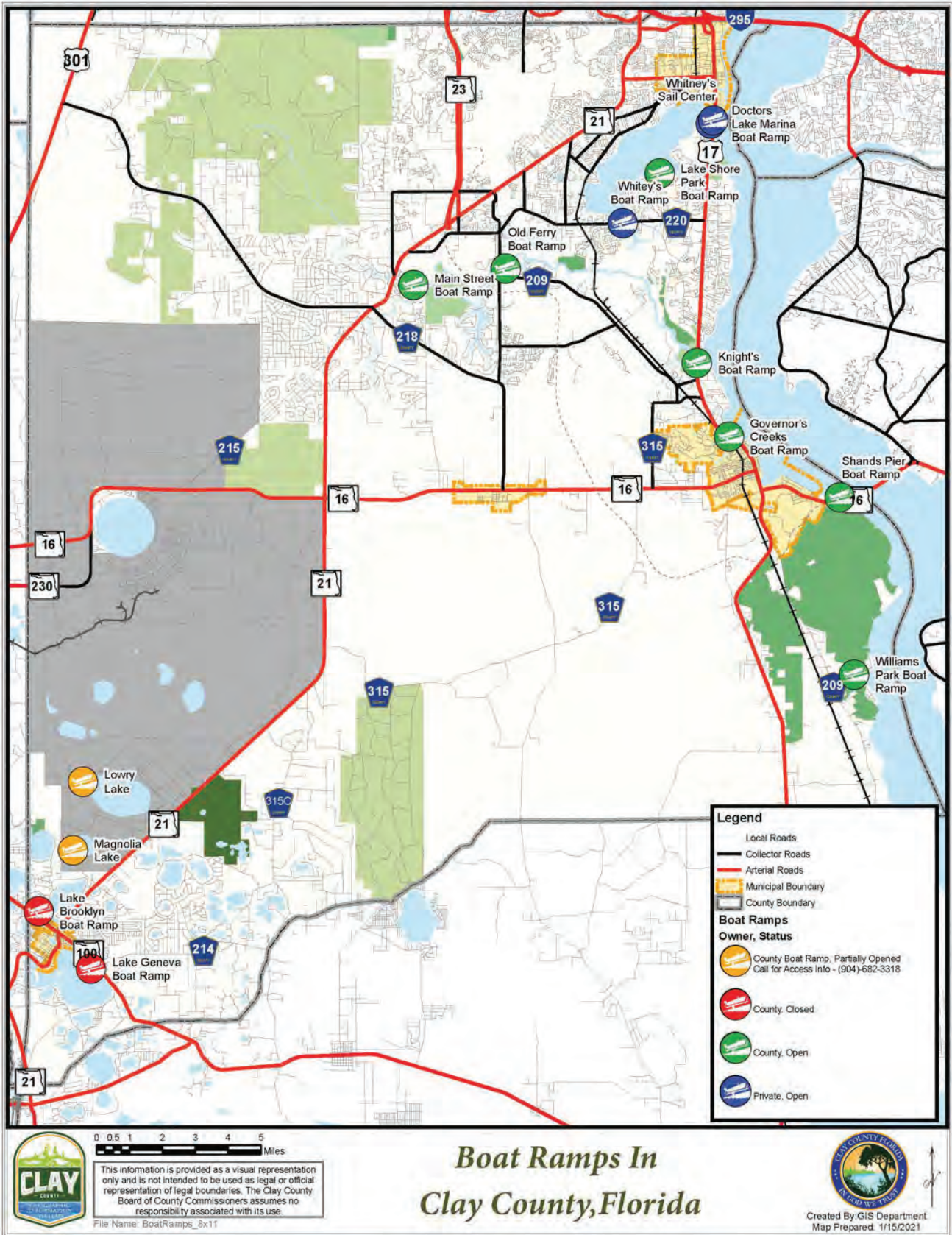
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County Location Map



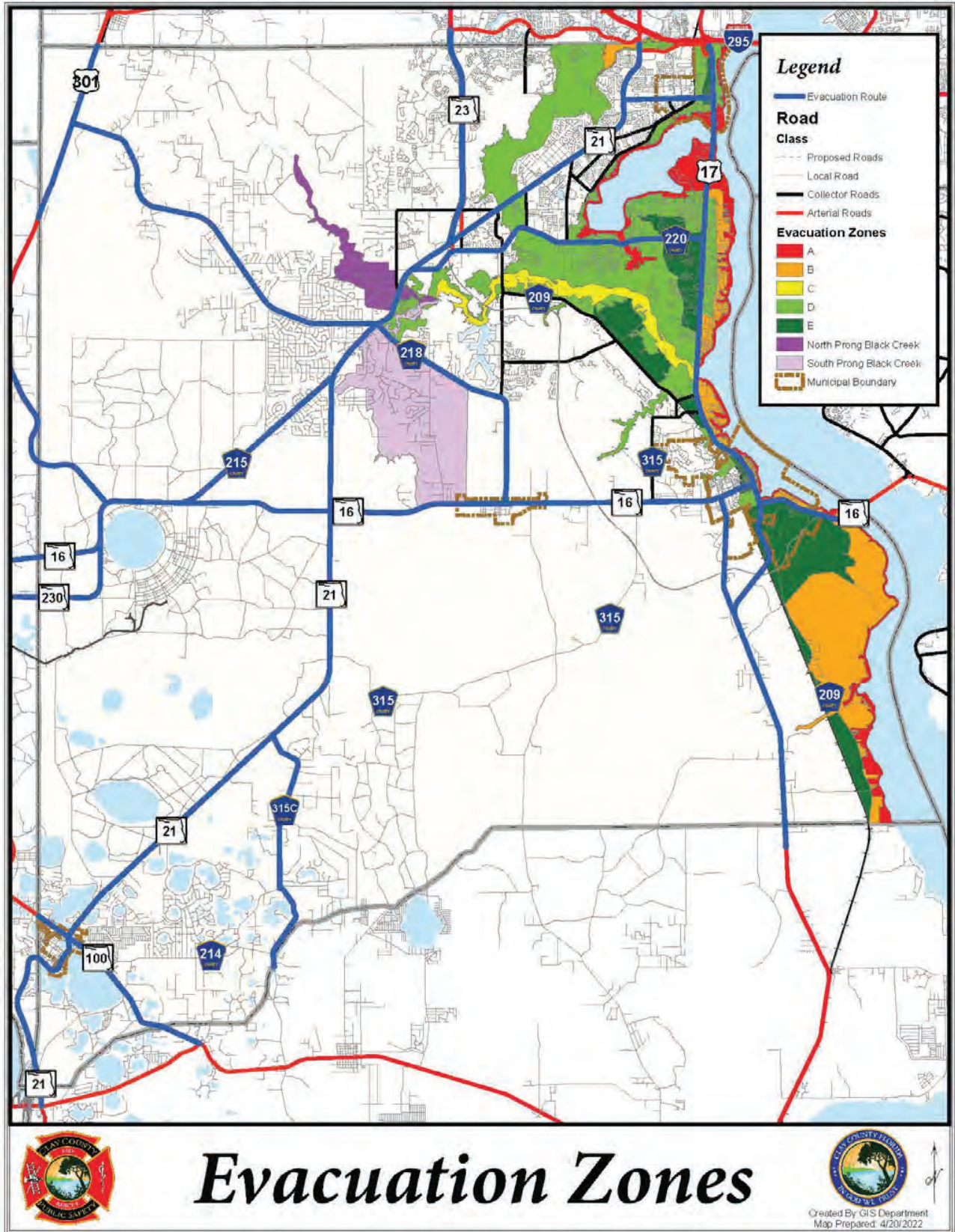
Clay County, Florida

County Boat Ramps

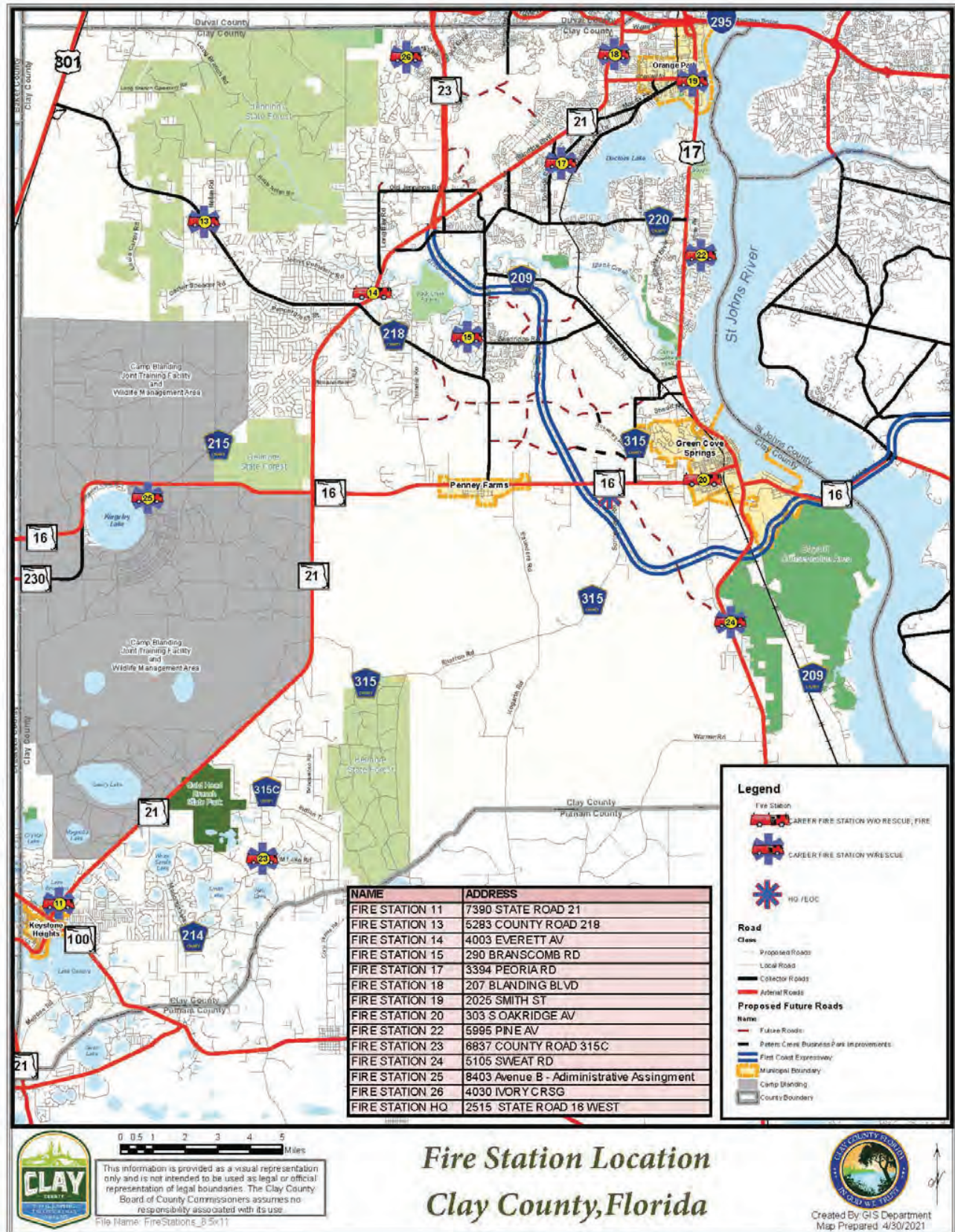


Boat Ramps In Clay County, Florida

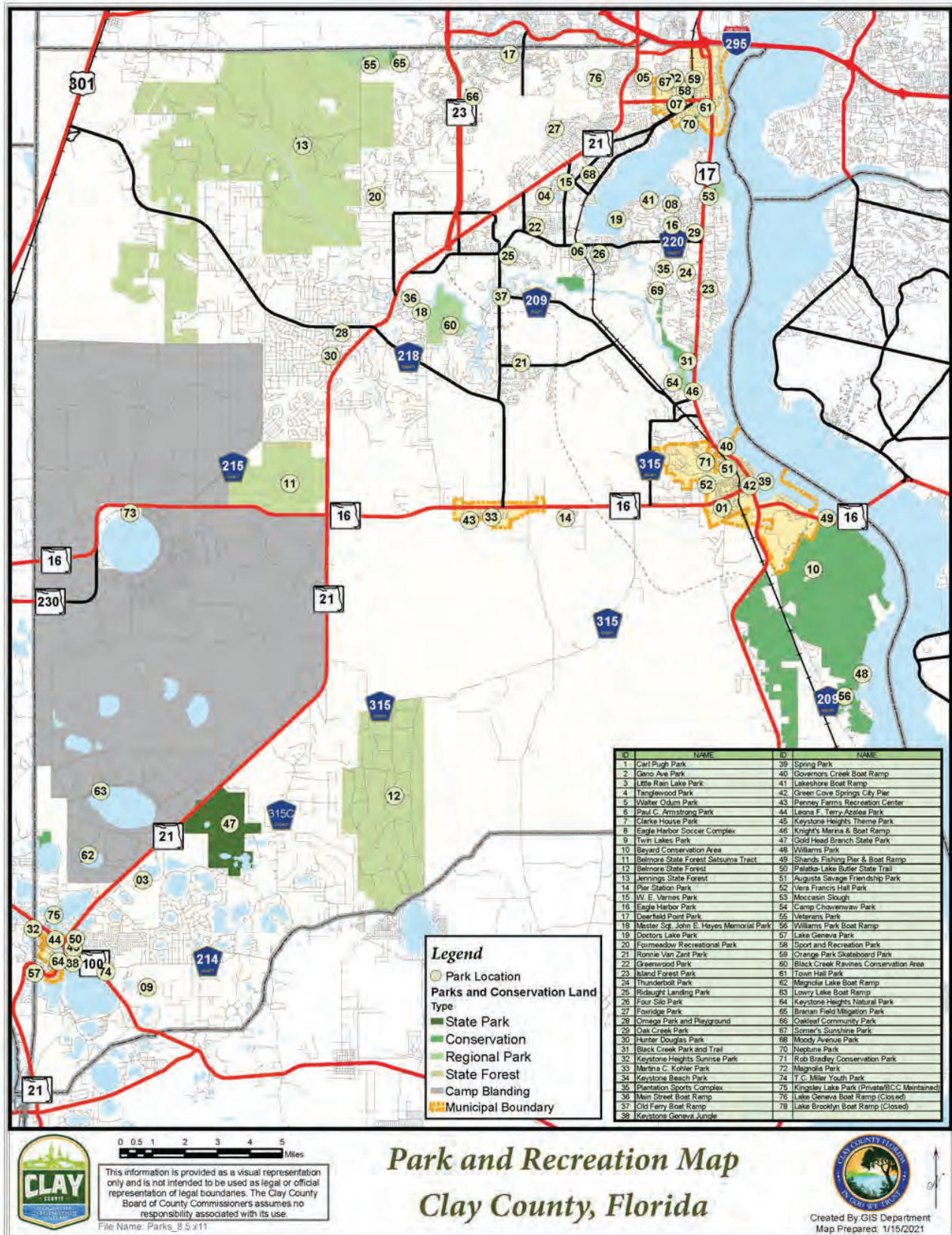
County Evacuation Zones



County Fire Stations



County Parks and Recreation Facilities



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Fiscal Year 2022/2023

15. STATISTICAL INFORMATION

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Cost Centers by Account Name

Cost Center (CC) Name	Fund #	CC #
2020 Bond Debt Payment	FD2000	CC1228
911-Wireless	FD1023	CC1173
Aging True	FD1000	CC1161
Agriculture Agent	FD1000	CC1199
Aid To Private Organizations	FD1000	CC1180
All Grants Organization	Various	CC1233
All Programs Organization	Various	CC1237
Ambulance Billing Department	FD1000	CC1226
Animal Services	FD1000	CC1185
Arts Program	FD1016	CC1197
Azalea Ridge Unit 3 Road MSBU	FD1057	CC1111
Benefits	FD1000	CC1258
Black Creek Hills MSBU	FD1062	CC1111
Blue Jay MSBU	FD1051	CC1111
Board Of Tax Adjustment	FD1000	CC1123
Building Department	FD1028	CC1156
Building Maintenance	FD1000	CC1150
Buildings - Jail / Law Enforcemt	FD1002	CC1152
Buildings - Jail/Law Enforcement MSTU	FD1029	CC1234
Cameron Oaks Phase 1 and Phase 2 MSBU	FD1058	CC1111
Cameron Oaks Phase 3 Belen Court MSBU	FD1049	CC1111
Cameron Oaks Phase 3 Evers Cove MSBU	FD1048	CC1111
Camp Chowenwaw	FD1000	CC1248
Capital Improvement Element	Various	CC1231
Challenger Roadway MSTU	FD1020	CC1113
Clerk Of Court	FD1000	CC1124
Clerk Of Court - Technology	FD1025	CC1139
Clerk of the Board - Value Adjustment Board	FD1000	CC1126
Commission Auditor	FD1000	CC1116
Communications Services	FD1000	CC1102
Community Services	FD1000	CC1236
Comptroller	FD1000	CC1125

Computer Aided Dispatch	FD1000	CC1255
Contraband Forfeiture	FD1007	CC1214
County Attorney	FD1000	CC1120
County Commissioners	FD1000	CC1100
County Engineering Department	FD1022	CC1158
County Manager	FD1000	CC1101
Court Facilities	FD1006	CC1133
Damages Processing	FD1000	CC1243
Deployment	FD1000	CC1256
Detention	FD1002	CC1215
Disaster Recovery	FD1000	CC1175
Drug Abuse Treatment and Education	FD1005	CC1183
Drug Court	FD1024	CC1140
Drug Law Enforcement	FD1013	CC1213
Eagle Landing at Oakleaf 5B MSBU	FD1041	CC1111
Eagle Rock at Eagle Landing MSBU	FD1037	CC1111
Economic Development	FD1000	CC1165
Emergency Management	FD1000	CC1170
Enforcement Services	FD1022	CC1159
Environmental Service	FD4000	CC1208
Fairgrounds	FD1000	CC1251
Family Court Magistrate	FD1024	CC1145
Federal Department Of Justice Forfeiture	FD1034	CC1219
Filing Fee Costs	FD1000	CC1127
Fire Control MSTU	FD1030	CC1154
Fire Inspections	FD1031	CC1155
FL Boating Improvement	FD1003	CC1189
Fleet / Fuel Management	FD1000	CC1206
Fleet Management	FD5000	CC1244
Fleming Island Library	FD1000	CC1196
Fund Level Activity	ALL	CC1257
Geographic Information and Analytics	FD1000	CC1115
Grants Management Department	FD1000	CC1225
Green Cove Spring Library	FD1000	CC1192

Greyhawk Unit 2 MSBU	FD1043	CC1111
Greyhawk Unit 3A MSBU	FD1044	CC1111
Greyhawk Unit 3B Bloomfield Court MSBU	FD1045	CC1111
Greyhawk Unit 3B Cloverdale Court MSBU	FD1046	CC1111
Greyhawk Unit 3B Pondsides Court MSBU	FD1047	CC1111
Grounds Maintenance	FD1000	CC1260
Grove Pointe Phase 1 and Phase 2 MSBU	FD1067	CC1111
Gun Range	FD1000	CC1250
Health Department	FD1000	CC1107
Hidden Waters MSBU	FD1052	CC1111
Historical Commission	FD1000	CC1151
Hospital Services	FD1000	CC1178
Human Resources	FD1000	CC1103
Impounded Livestock Costs	FD1002	CC1186
Information Technologies	FD5001	CC1245
Inspector General	FD1000	CC1254
Jacksonville Transportation Authority/Motor Vehicle Services	FD1000	CC1163
Judge Local Requirement	FD1024	CC1136
Judicial	FD1002	CC1216
Juvenile Detention	FD1000	CC1131
Keystone Heights Community Redevelopment Agency	FD1000	CC1166
Keystone Heights Library	FD1000	CC1193
Kindlewood Phase 3 Road MSBU	FD1059	CC1111
Knowles / Hazard Pit Clean-Up	FD1000	CC1207
Law Library	FD1008	CC1134
Legal Aid Assistance	FD1014	CC1184
Libraries Administration	FD1000	CC1190
Library Activities	FD1012	CC1195
Local Provider Participation	FD1036	CC1224
Management Information Services Department (MIS)	FD1000	CC1106
Mediation and Arbitration	FD1024	CC1147
Medical Examiner	FD1000	CC1168
Middleburg Library	FD1000	CC1194
Mosquito Control	FD1000	CC1204

Non Capital Improvement Element	Various	CC1232
NSPI Grant	FD1053	CC1238
Oak Forest Road MSBU	FD1004	CC1111
Oakland Hills Road MSBU	FD1055	CC1111
Office of Management and Budget	FD1000	CC1118
Online Presence Team	FD1000	CC1223
Orange Park Library	FD1000	CC1191
Parks and Recreation Administration	FD1000	CC1188
Pine Ridge West MSBU	FD1056	CC1111
Planning Department	FD1022	CC1157
Probation Services	FD1018	CC1174
Property Appraiser	FD1000	CC1121
Public Assistance Svcs	FD1000	CC1179
Public Safety - Administration / Communication	FD1000	CC1171
Public Safety - Communications	FD3000	CC1176
Public Safety - Crime Prevention Program	FD1026	CC1177
Public Works	FD1001	CC1203
Public Works - Bond Construction Administration	FD3010	CC1230
Purchasing	FD1000	CC1119
Radio System Towers and Maintenance	FD1072	CC1259
Regional Sports Complex	FD1000	CC1249
Rescue Services	FD1000	CC1169
Reserve at Eagle Harbor MSBU	FD1038	CC1111
Risk and Insurance Management	FD5002	CC1246
Risk Manager	FD1000	CC1105
Royal Point 2B MSBU	FD1040	CC1111
Self Insurance - Health	FD1010	CC1221
Sheriff	FD1002	CC1211
Sheriff Education and Training	FD1011	CC1212
Sheriff MSTU	FD1029	CC1218
SHIP Program Activities	FD1015	CC1108
Silver Oaks Road MSBU	FD1050	CC1111
Soil Conservation	FD1000	CC1200
Somerset Road MSBU	FD1060	CC1111

State Attorney	FD1000	CC1141
Student Drivers Education	FD1021	CC1149
Supervisor Of Elections	FD1000	CC1148
Tax Collector	FD1000	CC1122
Teen Court - Circuit Juvenile	FD1019	CC1137
Tourism Marketing - 4th and 6th Cents	FD1071	CC1253
Tourism Operations - 1st, 2nd and 3rd Cents	FD1009	CC1164
Town Center Rentals	FD1000	CC1235
Traffic Division	FD1001	CC1205
Traffic Signs and Street Striping	FD1001	CC1227
Transit Authority	FD1000	CC1201
Unincorporated Blight Remediation	FD1000	CC1160
Universal Collection	FD4001	CC1209
Veterans Service Officer - 2	FD1000	CC1153
Village Park 1A and 1B MSBU	FD1039	CC1111
Village Park Unit 1-C MSBU	FD1068	CC1111
Wellness	FD1000	CC1247
Willow Springs Phase 1 MSBU	FD1042	CC1111
Willow Springs Phase 2 MSBU	FD1069	CC1111

Grants by Project Name

Project (PRJ) Name	Fund #	CC#
PRJ100298 Historical Courthouse Grant	FD1000	CC1233
PRJ100307 Paramedicine Service Grant	FD1000	CC1233
PRJ100308 EMPG - 2016-2017 Grant	FD1000	CC1233
PRJ100309 EMPA Grant	FD1000	CC1233
PRJ100310 Shelter Retrofit - Schools	FD1000	CC1233
PRJ100311 SHSGP - Hazmat Grant	FD1000	CC1233
PRJ100312 FY19 State Homeland Security Grant Program (SHSGP) Hazmat Grant	FD1000	CC1233
PRJ100313 Firehouse Sub Fund - Boat	FD1000	CC1233
PRJ100314 EMPG - SCovid - 19	FD1000	CC1233
PRJ100315 Department of Justice - S Covid - 19	FD1000	CC1233
PRJ100316 Covid Vaccinations	FD1000	CC1233
PRJ100317 CDBG - Direct Voluntary Home Buyout	FD1000	CC1233
PRJ100321 Camp Chowenwaw	FD1000	CC1233
PRJ100322 Main Street Boardwalk Stairs	FD1000	CC1233
PRJ100337 DHR Hist CH Restoration	FD1000	CC1233
PRJ100340 Assistance to Firefighters Grant FY20-21	FD1000	CC1233
PRJ100341 Assistance to Firefighters Grant FY21-22	FD1000	CC1233
PRJ100342 Flood Mitigation Assistance (FMA) 4055 Lazy Acres Rd	FD1000	CC1233
PRJ100343 FY20 State Homeland Security Grant Program (SHSGP) Hazmat Grant	FD1000	CC1233
PRJ100345 Mosquito Control Grant General Fund	FD1000	CC1233
PRJ100348 Fairgrounds Equipment Storage Barn1	FD1000	CC1233
PRJ100349 Domestic Mosquito Control ZIKA	FD1000	CC1233
PRJ100367 Emergency Connectivity - Hotspots	FD1000	CC1233
PRJ100373 EMPG - ARPA	FD1000	CC1233
PRJ100374 EMPG FY21-22	FD1000	CC1233
PRJ100375 EMS Grant - C9010	FD1000	CC1233
PRJ100376 Clay County Sheriff's Work Ethics and Training (SWEAT) Program	FD1000	CC1233
PRJ100379 Institution of Museum and Library Services FY2022 American Rescue Plan Grant	FD1000	CC1233
PRJ100382 State Homeland Security Grant Program - Hazmat FY21	FD1000	CC1233
PRJ100383 Staffing for Adequate Fire and Emergency Response - SAFER Grant	FD1000	CC1233
PRJ100384 State Aid to Libraries Grant FY21-22	FD1000	CC1233
PRJ100388 Petfinder Foundation 2022 Emergency Medical Grant	FD1000	CC1233
PRJ100389 Humanities Grants for Libraries - American Rescue Plan	FD1000	CC1233
PRJ100390 Emergency Medical Services County Grant	FD1000	CC1233
PRJ100396 Emergency Medical Services Matching Grant	FD1000	CC1233
PRJ100398 Emergency Preparedness and Assistance Grant FY22-23	FD1000	CC1233
PRJ100399 Clay County Flooding Vulnerability Assessment	FD1000	CC1233
PRJ100400 2022 Kia Pet Adoption	FD1000	CC1233
PRJ100401 Overdose Prevention and Education Program	FD1000	CC1233
PRJ100323 Florida Department of Transportation Safety Grant	FD1001	CC1233
PRJ100324 Mosquito Control Grant	FD1001	CC1233

PRJ100344 FDOT Lap CR209 From CR315	FD1001	CC1233
PRJ100325 Law Enforcement Grants	FD1002	CC1233
PRJ100326 JAG DREI Grant	FD1002	CC1233
PRJ100327 Department of Justice Grant - Sheriff	FD1002	CC1233
PRJ100328 JAG Administrative Grant	FD1002	CC1233
PRJ100346 JAG Grant 21-22	FD1002	CC1233
PRJ100402 State Criminal Alien Assistance Program (SCAAP)	FD1002	CC1233
PRJ100350 CCSO JAG Grant 20-21	FD1002	CC1233
PRJ100351 JAG Grant 22-23	FD1002	CC1233
PRJ100377 Nitro Rally	FD1009	CC1233
PRJ100393 2021 USA Cycling Florida Sports Foundation Grant	FD1009	CC1233
PRJ100380 Florida Department of Management Services E911 Grant FY21-22	FD1023	CC1233
PRJ100303 FEMA Hazard Mitigation Grant Orange Park	FD1029	CC1233
PRJ100329 JAG Administrative Grant - MSTU	FD1029	CC1233
PRJ100338 HMPG Generator MB Grant	FD1029	CC1233
PRJ100371 Law Enforcement Grant A	FD1029	CC1233
PRJ100372 Law Enforcement Grant B	FD1029	CC1233
PRJ100307 Paramedicine Service Grant	FD1030	CC1233
PRJ100375 EMS Grant - C9010	FD1030	CC1233
PRJ100383 Staffing for Adequate Fire and Emergency Response - SAFER Grant	FD1030	CC1233
PRJ100318 Emergency Rental Assistance 1	FD1035	CC1233
PRJ100320 Emergency Rental Assistance 2	FD1035	CC1233
PRJ100319 American Rescue Projects	FD1054	CC1233
PRJ100331 Jail Improvements	FD1054	CC1233
PRJ100332 Countywide Storm Water Improvements	FD1054	CC1233
PRJ100333 Broadband Initiative	FD1054	CC1233
PRJ100334 Health Department Buildings Renovations-ARPA	FD1054	CC1233
PRJ100336 Reimburse County Health Plan	FD1054	CC1233
PRJ100368 Storm Water Infrastructure Study	FD1054	CC1233
PRJ100369 Indigo Branch Drainage (ARPA)	FD1054	CC1233
PRJ100370 Pine Ridge Drainage (ARPA)	FD1054	CC1233
PRJ100378 Community Development Block Grant FY21-27	FD1065	CC1233
PRJ100397 Opioid Settlement	FD1066	CC1233
PRJ100198 Atlantis Drive	FD3003	CC1233
PRJ100293 Ridaught Landing Drainage Improvements	FD3003	CC1233
PRJ100294 Knight Boxx and CR220 Drainage Improvements	FD3003	CC1233
PRJ100295 Tumbleweed Drive - Tanglewood Village Drainage	FD3003	CC1233
PRJ100296 Homestead Road Drainage - Tanglewood	FD3003	CC1233
PRJ100297 Greenwood Drainage Improvements	FD3003	CC1233
PRJ100299 CR220 - Town Center Boulevard Intersection	FD3003	CC1233
PRJ100301 Fairgrounds - FDACS Exhibit Hall Remodel	FD3003	CC1233
PRJ100304 DEO Grant - NE Sports Complex	FD3003	CC1233
PRJ100330 Sidewalk - CR218 Clay Hill Elementary to Taylor Road	FD3003	CC1233

Projects

Project (PRJ) Name	Fund #	CC#
CC1176 Public Safety - Communications	FD3000	CC1176
PRJ100282 Radar Road US17 to Town Center Boulevard	FD3001	CC1231
PRJ100283 CR315 Road Widening - Willow Springs	FD3001	CC1231
PRJ100277 Equipment - Supervisor of Elections	FD3003	CC1232
PRJ100154 Aid To School Board	FD3003	CC1232
PRJ100159 Sheriff Multipurpose Training Facility	FD3003	CC1232
PRJ100165 Station 11 Replacement	FD3003	CC1232
PRJ100168 Multipurpose Field At Thunderbolt Park	FD3003	CC1232
PRJ100169 Fleming Island Baseball Park	FD3003	CC1232
PRJ100171 CR220 - Henley Road to Knight Boxx	FD3003	CC1231
PRJ100173 Fairgrounds Improvements	FD3003	CC1232
PRJ100174 Omega Land	FD3003	CC1232
PRJ100183 Sheriff Capital Equipment / Vehicle	FD3003	CC1232
PRJ100184 Public Works Maintenance Buildings	FD3003	CC1232
PRJ100189 Keystone Heights Trailhead	FD3003	CC1232
PRJ100190 Station 20 Green Cove Springs	FD3003	CC1232
PRJ100193 CR315 C - CR214	FD3003	CC1232
PRJ100194 College Resurfacing Restoration And Rehabilitation CR220 To SR21	FD3003	CC1232
PRJ100195 SR23 West Side Access Road	FD3003	CC1231
PRJ100197 CR220 Resurfacing Restoration And Rehabilitation Swim Pen Creek	FD3003	CC1232
PRJ100198 Atlantis Drive	FD3003	CC1231
PRJ100204 Gun Range	FD3003	CC1232
PRJ100207 Radio Tower Upgrades	FD3003	CC1232
PRJ100208 E911 Consolidation	FD3003	CC1232
PRJ100209 Oakleaf / Eagle Landing Signal	FD3003	CC1232
PRJ100210 Animal Services Building	FD3003	CC1232
PRJ100212 CR220 - SR21 To Henley	FD3003	CC1231
PRJ100213 Health Department Buildings	FD3003	CC1232
PRJ100214 Intersection Improvements - Minor Capacity	FD3003	CC1232
PRJ100217 Municipal Grants	FD3003	CC1232
PRJ100221 CR220 - Quadrant Intersection	FD3003	CC1231
PRJ100275 Parcel Purchases for GCS Municipal Parking	FD3003	CC1232
PRJ100276 GCS Senior Center Kitchen	FD3003	CC1232
PRJ100284 Fairgrounds Master Plan Improvements	FD3003	CC1232
PRJ100285 Fire Station 15 - Lake Asbury	FD3003	CC1232
PRJ100286 Fire Station 24 - Virginia Village	FD3003	CC1232
PRJ100287 Infrastructure Studies	FD3003	CC1232
PRJ100288 Storm Water Study	FD3003	CC1232
PRJ100290 Pine Ridge Drainage Improvements	FD3003	CC1232
PRJ100291 Keystone Heights Lakes Projects	FD3003	CC1232
PRJ100293 Ridaught Landing Drainage Improvements	FD3003	CC1232
PRJ100294 Knight Boxx and CR220 Drainage Improvements	FD3003	CC1232

PRJ100295 Tumbleweed Drive - Tanglewood Village Drainage	FD3003	CC1232
PRJ100296 Homestead Road Drainage - Tanglewood	FD3003	CC1232
PRJ100297 Greenwood Drainage Improvements	FD3003	CC1232
PRJ100299 CR220 - Town Center Boulevard Intersection	FD3003	CC1232
PRJ100301 Fairgrounds - FDACS Exhibit Hall Remodel	FD3003	CC1232
PRJ100302 Fairgrounds - FDACS Livestock Pavilion Infrastructure	FD3003	CC1232
PRJ100304 DEO Grant - NE Sports Complex	FD3003	CC1232
PRJ100330 Sidewalk - CR218 Clay Hill Elementary to Taylor Road	FD3003	CC1232
PRJ100335 Drainage Consolidation - Loch Rane Blvd to Bear Run	FD3003	CC1232
PRJ100347 SR23/Frontage Trail Ridge	FD3003	CC1231
PRJ100355 Neptune Park Phase II	FD3003	CC1232
PRJ100356 Additional Pickleball Courts	FD3003	CC1232
PRJ100357 Fire Station 22 - Fleming Island	FD3003	CC1232
PRJ100358 Sidewalk - Old Hard Road to CR220	FD3003	CC1232
PRJ100359 Sidewalk - CR218 Beyond Taylor Road	FD3003	CC1232
PRJ100360 Sidewalk - Kingsley Lake	FD3003	CC1232
PRJ100361 Sidewalk - Thunderbolt Elementary to Calming Waters Drive	FD3003	CC1232
PRJ100362 Land Acquisition	FD3003	CC1232
PRJ100363 Space Needs Study	FD3003	CC1232
PRJ100364 Transit Study	FD3003	CC1232
PRJ100365 Greenway Trail	FD3003	CC1233
PRJ100366 Burn Building	FD3003	CC1232
PRJ100381 CR218 Cosmos Avenue to Carter Spencer Road	FD3002	CC1231
PRJ100386 Aquarius Concourse	FD3003	CC1232
PRJ100391 Moccasin Slough Tower, Classroom, Boardwalk	FD3003	CC1232
PRJ100395 Safety Improvements to CR220 West of Lakeshore Drive to Old Hard Road	FD3003	CC1233
PRJ100280 Northeast Sector Roads	FD3004	CC1232
PRJ100281 West Sector Roads	FD3005	CC1232
PRJ100279 Branan Field Adequate Public Facility	FD3006	CC1232
PRJ100394 The Station at Radar Road Sidewalk	FD3007	CC1237
PRJ100278 Lake Asbury Adequate Public Facility	FD3008	CC1232
PRJ100222 Mobility Project - Verbena Parkway Project 7	FD3009	CC1231
PRJ100223 Mobility Project - NS3 and EW1 Project 8	FD3009	CC1232
CC1230 Public Works - Bond Construction Administration	FD3010	CC1230
PRJ100147 CR218 Wide Pinetree Cosmo	FD3010	CC1231
PRJ100196 CR209 - US17 To CR315 B	FD3010	CC1231
PRJ100199 CR209 - CR315 B - Sandridge	FD3010	CC1231
PRJ100200 Sandridge - Henley - CR209	FD3010	CC1231
PRJ100201 CR220 Baxley To Henley	FD3010	CC1231
PRJ100202 First Coast Connector From US17 To CR315	FD3010	CC1231
PRJ100203 First Coast Connector CR315 To First Coast Expressway	FD3010	CC1231
PRJ100387 Building Department Building	FD1028	CC1232
PRJ100292 Solid Waste Facilities Upgrade	FD4000	CC1232

Programs

Program (PG) Name	Fund #	CC#
PG1002 Dirt Road Paving	FD3003	CC1237
PG1003 Drainage Storm Water	FD3003	CC1237
PG1004 Bridge Improvements	FD3003	CC1237
PG1005 Road Resurface - Neighborhood Project	FD3003	CC1237
PG1006 Sidewalks - Developers	FD3007	CC1237
PG1018 Equipment – General Government	FD3003	CC1237
PG1019 Equipment – Public Safety	FD3003	CC1237
PG1020 Equipment – Transportation	FD3003	CC1237
PG1021 Equipment - Sheriff	FD3003	CC1237
PG1022 Sidewalks - Construction	FD3003	CC1237
PG1023 Intersection Improvements	FD3003	CC1237

Clay County Demographics

GENERAL CHARACTERISTICS					
	#	%		#	%
Land Area (square miles)	601.11	(X)	Total Population ^[2]	215,294	100
Persons per square mile (2022 projection) ^[1]	373.81	(X)	Age ^[2]		
Population Projection (2022) ^[1]	225,553	100	Under 5 years	11,860	5.5
Sex ^[2]			5 to 9 years	14,033	6.5
Male	106,064	49.3	10 to 14 years	14,852	6.9
Female	109,230	50.7	15 to 19 years	14,594	6.8
Race ^[2]			20 to 24 years	11,897	5.5
White	166,175	77.2	25 to 34 years	27,036	12.6
Black or African American	23,786	11.0	35 to 44 years	27,854	12.9
American Indian and Alaska Native	236	0.1	45 to 54 years	29,681	13.8
Asian	5,934	2.8	55 to 59 years	15,665	7.3
Hispanic or Latino (of any race)	21,945	10.2	60 to 64 years	13,928	6.5
Native Hawaiian and Pacific Islander	82	-	65 to 74 years	21,367	9.9
Some other race	5,573	2.6	75 to 84 years	9,462	4.4
One race	201,786	93.7	85 years and over	3,065	1.4
Two or more races	13,508	6.3	Median age (years)	39.8	(X)
HOUSING CHARACTERISTICS					
	#	%		#	%
Households by Type ^[2]			Housing Value (Owner-occupied units) ^[2]	58,016	100
Total households	75,360	100	Less than \$50,000	2,757	4.8
Married-couple families	44,328	58.8	\$50,000 to \$99,999	5,552	9.6
Cohabiting couples	3,953	5.2	\$100,000 to \$149,999	8,745	15.1
Female householders, no spouse/partner present	16,839	22.3	\$150,000 to \$199,999	12,785	22.0
Male householders, no spouse/partner present	10,240	13.6	\$200,000 to \$299,999	17,661	30.4
Households with dwellers age under 18	27,607	36.6	\$300,000 to \$499,999	8,743	15.1
Households with dwellers age 65 and over	22,708	30.1	\$500,000 to \$999,999	1,580	2.7
Household Income & Benefits ^[2]			\$1,000,000 or more	193	0.3
Total households	75,360	100	Median (\$)	195,900	(X)
Less than \$10,000	2,841	3.8	Housing Units ^[2]	81,729	100
\$10,000 to \$14,999	1,625	2.2	Occupied housing units	75,360	92.2
\$15,000 to \$24,999	5,268	7.0	Vacant housing units	6,369	7.8
\$25,000 to \$34,999	6,311	8.4	Owner-occupied housing units	58,016	77.0
\$35,000 to \$49,999	9,654	12.8	Renter-occupied housing units	17,344	23.0
\$50,000 to \$74,999	15,046	20.0	Housing Costs ^[2]		
\$75,000 to \$99,999	12,236	16.2	Median monthly mortgage cost	1,389	(X)
\$100,000 to \$149,999	12,986	17.2	Median monthly rental cost	1,158	(X)
\$150,000 to \$199,999	5,557	7.4	Age of Housing ^[2]	81,729	100
\$200,000 or more	3,836	5.1	2014 or later	3,784	4.6
Households with earnings	59,448	78.9	2010 to 2013	3,207	3.9
Households with Social Security	25,384	33.7	2000 to 2009	22,620	27.7
Households with retirement income	21,106	28.0	1990 to 1999	15,549	19.0
Median household income (\$)	68,657	(X)	1980 to 1989	16,063	19.7
Vehicles/Household ^[2]			1970 to 1979	11,727	14.3
None	2,630	3.5	1960 to 1969	4,727	5.8
1	20,550	27.3	1950 to 1959	2,262	2.8
2	33,133	44.0	1940 to 1949	1,010	1.2
3 or more	19,047	25.3	1939 or earlier	780	1.0

Clay County Demographics

EMPLOYMENT CHARACTERISTICS					
	#	%		#	%
Population (16+ Years) ^[2]	171,385	100	Mean Travel Time to Work (minutes) ^[2]	33.4	(X)
Occupation (16+ Years) ^[2]	107,801	100	Major Private Employers ^[3]		
Armed Forces	2,054	1.2	Orange Park Medical Center Inc	1,594	
Management, business, science, arts	36,657	36.7	Wal-Mart Associates Inc	1,117	
Service occupations	15,984	16.0	Publix Super Markets Inc	863	
Sales and office	25,653	25.7	Ascension Health Ministry Service Center	772	
Agriculture, forestry, fishing/hunting, mining	599	0.6	Jacksonville Greyhound Racing Inc	636	
Natural resources, construction, maintenance	9,868	9.9	Advanced Micro Targeting Inc	614	
Production, transportation, material moving	11,842	11.8	Applied Business Solutions Inc	542	
Not in labor force	63,584	37.1	Unemployment Rate ^[4]	(X)	3.5
EDUCATIONAL CHARACTERISTICS					
	#	%		#	%
Educational Attainment ^[2]			Public Schools ^[5]	56	100
Population 25 years and over	148,058	100	Elementary	27	48.2
Less than 9th grade	2,951	2.0	Junior High	6	10.7
9th to 12th grade, no diploma	8,780	5.9	High	8	14.3
High school graduate (includes equivalency)	43,953	29.7	Charter	3	5.4
Some college, no degree	35,763	24.2	Alternative	12	21.4
Associate's degree	17,890	12.1			
Bachelor's degree	26,258	17.1	Public School Population ^[5]	42,368	100
Graduate or professional degree	12,463	8.4	Elementary	18,720	44.2
Percent high school graduate or higher	(X)	92.1	Junior High	5,223	12.3
Percent bachelor's degree or higher	(X)	26.2	High	12,488	29.5
School District Personnel ^[5]	4,814	100	Charter	1,694	4.0
Instructional	2,735	56.81	Alternative	4,243	10.0
Non-instructional	1,828	37.97			
Administrative	251	5.21			

(X) = Not Applicable

Information taken from:

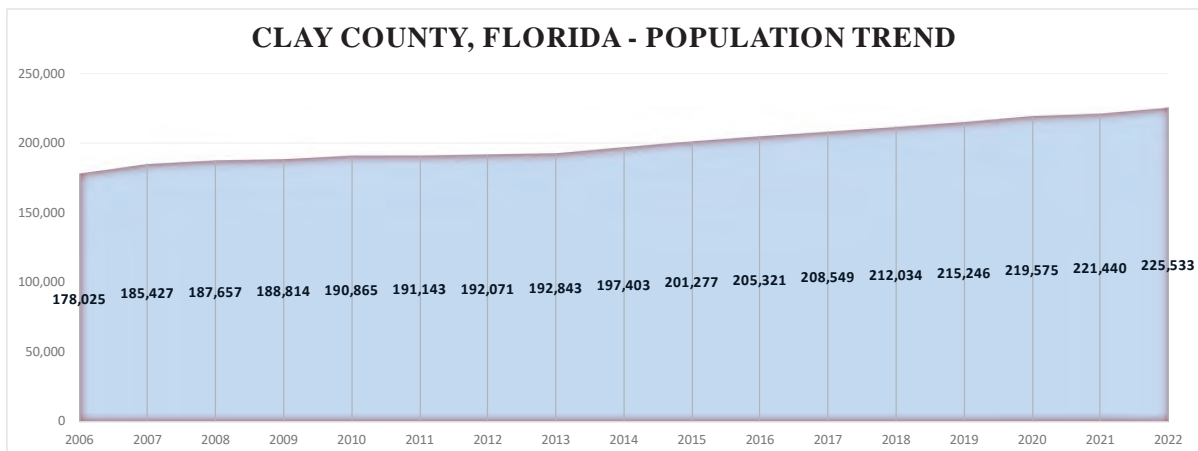
^[1] University of Florida (UF), Bureau of Economic and Business Research (BEBR), 2022 Preliminary Population Estimate

^[2] U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

^[3] Clay County Economic Development Corporation, www.chooseclay.com/Data-Center/Workforce-and-Wages

^[4] Bureau of Labor Statistics, Labor Force Data by County, 2021 Annual Averages

^[5] School District of Clay County, Florida



Information taken from: Office of Economic & Demographic Research: Florida Population by County 1970 - 2045

Miscellaneous Statistics about Clay County

GENERAL CLAY COUNTY	
Date of incorporation	December 1858
Form of government	Commission – County Manager
Total area in square miles	643.7
Total land area in square miles	601.11
Total water area in square miles	42.59
Miles of paved roads	1,286.45
Miles of dirt roads	724.39
Developed single-family residential lots	80,501
FIRE PROTECTION	
Number of paid county operated stations	12
Number of paid city operated stations	1
Number of chiefs	13
Number of officers	71
Number of engineers	75
Number of firefighters	77
Number of calls (alarms) answered	27,793
Number of fire inspections conducted	703
Number of plans reviewed by fire inspector	776
LAW ENFORCEMENT PROTECTION	
Number of stations (County facilities)	1
Number of stations (municipality facilities)	2
Number of sub-stations (County facilities)	2
Number of sworn deputy sheriffs	317
Number of sworn city police officers	52
PARKS AND RECREATION	
Number of community parks	12
Number of neighborhood parks	26
Number of regional parks	7
Number of county boat ramps	10
Developed park area (acres)	667.48
Undeveloped park area (acres)	1,190.81
Number of baseball fields	39
Number of basketball courts	15
Number of multi-purpose fields	34
Number of hiking/nature trails	12
Number of softball fields	11
Number of swimming pools	1
Number of tennis/pickleball courts	24
Number of volleyball courts	3
Number of equipped play areas	30
Number of pavilions	63
Number of piers	13
Number of boardwalks/catwalks	4
Number of canoe/kayak launch/landings	14
Number of developed tent/RV camp sites	15

2021 Top Ten Taxpayers
Clay County, Florida

Taxpayer	Type of Business	Total Taxable Value	Percent of Total Taxable Value
Clay Electric Co-op, Inc.	Utility	\$217,926,892	1.68%
Orange Park Medical Center	Hospital	\$91,517,035	0.70%
Orange Park Mall LLC	Mall Complex	\$80,390,000	0.62%
Mid-America Apartments L P	Apartments	\$65,500,000	0.50%
Teco Pipeline Holding Co., LLC	Utility	\$47,864,685	0.37%
Vallencourt Construction Co.	Construction	\$46,902,401	0.36%
PC Parkland FL LLC	Apartments	\$44,780,000	0.34%
Guidewell Group Inc.	Health Care Resources	\$44,469,521	0.34%
Invitation Homes Inc.	Property Management	\$43,102,678	0.33%
Landmark at Vista Grande LLC	Investment	\$33,275,000	0.26%
TOTAL		\$715,728,212	5.51%

Information taken from: 2021 Second Final Assessment Roll for the Board of County Commissioners.

Registered Voters
Clay County, Florida

Year	Population ^[1]	Democratic ^[2]	Republican ^[2]	Other ^[2]	Total Registered Voters	Percent Registered Voters
2022 *	244,703	37,651	91,102	43,037	171,790	70.20%
2021	221,440	38,161	91,234	41,226	170,621	77.05%
2020	218,245	37,253	85,732	39,100	162,085	74.27%
2019	214,597	35,398	84,206	38,805	158,409	73.82%
2018	211,599	34,299	83,173	38,536	156,008	73.73%
2017	208,343	33,365	82,033	36,620	152,018	72.97%
2016	205,101	33,458	79,426	35,151	148,035	72.18%
2015	201,505	33,027	75,618	34,246	142,891	70.91%
2014	198,218	33,330	75,486	32,128	140,944	71.11%
2013	194,665	33,036	75,202	29,632	137,870	70.82%

Information taken from:

^[1] Office of Economic & Demographic Research: Florida Population by County 1970 – 2045

* Fiscal Year End 2022 population value is projected

^[2] Supervisor of Elections, Clay County, Florida (based on May 1st of applicable year)

Top Ten Employers
Clay County, Florida

Employer	Number of Employees	Annualized Earnings per Employee	Sector
Clay County School Board	4,925	\$42,978	Public
Orange Park Medical Center Inc	1,594	\$65,640	Private
Wal-Mart Associates Inc	1,117	\$29,730	Private
Publix Super Markets Inc	863	\$31,217	Private
Ascension Health Ministry Service Center	772	\$83,179	Private
Clay County Sheriff's Office	671	\$53,719	Public
Jacksonville Greyhound Racing Inc	636	\$47,724	Private
Advanced Micro Targeting Inc	614	\$33,903	Private
Clay County Board of County Commissioners	611	\$56,638	Public
Applied Business Solutions Inc	542	\$99,494	Private

Information taken from: Clay County Economic Development Corporation, www.chooselclay.com/Data-Center/Workforce-and-Wages

Existing Population: Race and Ethnicity

	CLAY COUNTY		FLORIDA	
	#	%	#	%
One race	201,786	93.7	19,939,907	94.0
White	166,175	77.2	15,199,588	71.6
Black or African American	23,786	11.0	3,381,061	15.9
American Indian and Alaska Native	236	0.1	55,655	0.3
Asian	5,934	2.8	590,668	2.8
Asian Indian	766	0.4	173,493	0.8
Chinese	439	0.2	106,312	5.0
Filipino	3,262	1.5	105,869	0.5
Japanese	231	0.1	14,510	0.1
Korean	304	0.1	27,484	0.1
Vietnamese	265	0.1	83,136	0.4
Other Asian	667	0.3	79,864	0.4
Native Hawaiian and Pacific Islander	82	-	13,339	0.1
Native Hawaiian	-	-	2,881	-
Chamorro	82	-	3,002	-
Samoa	-	-	1,432	-
Other Pacific Islander	-	-	6,024	-
Some other race	5,573	2.6	699,596	3.3
Two or more races	13,508	6.3	1,277,017	6.0
Race alone or with one or more races ^[1]	215,294	100.0	21,216,924	100.0
White	178,631	83.0	16,371,086	77.2
Black or African American	28,555	13.3	3,735,264	17.6
American Indian and Alaska Native	2,934	1.4	178,120	0.8
Asian	9,562	4.4	763,613	3.6
Native Hawaiian and Other Pacific Islander	776	0.4	41,386	0.2
Some other race	9,601	4.5	1,479,431	7.0

^[1] In combination with one or more of the other races listed. The numbers may add to more than the total population and the percentages may add to more than 100 percent because individuals may report more than one race.

Information taken from: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

Hispanic or Latino Race - Total Population

	CLAY COUNTY		FLORIDA	
	#	%	#	%
Total Population	215,294	100	21,216,924	100
Hispanic or Latino (of any race)	21,945	10.2	5,468,826	25.8
Mexican	4,409	2.0	709,870	3.3
Puerto Rican	8,174	3.8	1,155,423	5.4
Cuban	2,760	1.3	1,532,516	7.2
Other Hispanic or Latino	6,602	3.1	2,071,017	9.8
Not Hispanic or Latino	193,349	89.8	15,748,098	74.2
White alone	154,754	71.9	11,331,222	53.4

Information taken from: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

Existing Population Distribution

	CLAY COUNTY		FLORIDA	
	#	%	#	%
All Persons	215,294	100	21,216,924	100
Under 5 years	11,860	5.5	1,133,390	5.3
5 to 9 years	14,033	6.5	1,133,024	5.3
10 to 14 years	14,852	6.9	1,221,553	5.8
15 to 19 years	14,594	6.8	1,209,024	5.7
20 to 24 years	11,897	5.5	1,264,607	6.0
25 to 34 years	27,036	12.6	2,766,491	13.0
35 to 44 years	27,854	12.9	2,567,758	12.1
45 to 54 years	29,681	13.8	2,733,769	12.9
55 to 59 years	15,665	7.3	1,467,493	6.9
60 to 64 years	13,928	6.5	1,371,903	6.5
65 to 74 years	21,367	9.9	2,393,704	11.3
75 to 84 years	9,462	4.4	1,376,064	6.5
85 years and over	3,065	1.4	578,144	2.7

Information taken from: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

Existing Households by Type

	CLAY COUNTY		FLORIDA	
	#	%	#	%
Total households	75,360	100	7,931,313	100
Married-couple family	44,328	58.8	3,721,358	46.9
Cohabiting couples	3,953	5.2	40,565	6.8
Female householder, no spouse/partner present	16,839	22.3	2,269,806	28.6
Male householder, no spouse/partner present	10,240	13.6	1,399,584	17.6
Households with dwellers age under18	27,607	36.6	2,126,274	26.8
Households with dwellers age 65 and over	22,708	30.1	2,931,882	37.0

Information taken from: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

Existing Households: Number and Average Size

	CLAY COUNTY	FLORIDA
Number of Housing Units	81,729	9,562,324
Average Size	2.84	2.62

Information taken from: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

Existing Population: Income & Benefits by Households

	CLAY COUNTY		FLORIDA	
	#	%	#	%
Total Households	75,360	100	7,931,313	100
Less than \$10,000	2,841	3.8	494,959	6.2
\$10,000 to \$14,999	1,625	2.2	329,848	4.2
\$15,000 to \$24,999	5,268	7.0	737,220	9.3
\$25,000 to \$34,999	6,311	8.4	788,025	9.9
\$35,000 to \$49,999	9,654	12.8	1,094,783	13.8
\$50,000 to \$74,999	15,046	20.0	1,453,714	18.3
\$75,000 to \$99,999	12,236	16.2	990,657	12.5
\$100,000 to \$149,999	12,986	17.2	1,088,541	13.7
\$150,000 to \$199,999	5,557	7.4	443,475	5.6
\$200,000 or more	3,836	5.1	510,091	6.4
Households with earnings	59,448	78.9	5,763,419	72.7
Households with Social Security	25,384	33.7	2,978,751	37.6
Households with retirement income	21,106	28.0	1,797,631	22.7
Median household income (\$)	68,657	(X)	57,703	(X)

(X) = Not Applicable

Information taken from: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

Existing Population: Education Attainment

	CLAY COUNTY		FLORIDA	
	#	%	#	%
All Persons 25 years and over	148,058	100	15,255,326	100
Less than 9th grade	2,951	2.0	701,815	4.6
9th to 12th grade, no diploma	8,780	5.9	1,049,983	6.9
High school graduate (includes equivalency)	43,953	29.7	4,308,542	28.2
Some college, no degree	35,763	24.2	3,013,331	19.8
Associate degree	17,890	12.1	1,521,709	10.0
Bachelor's degree	26,258	17.1	2,938,593	19.3
Graduate or professional degree	12,463	8.4	1,721,353	11.3
Percent high school graduate or higher	(X)	92.1	(X)	88.5
Percent bachelor's degree or higher	(X)	26.2	(X)	30.5

(X) = Not Applicable

Information taken from: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

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Fiscal Year 2022/2023

16. GLOSSARY

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Glossary

For the purposes of this document, the following terms, phrases, words and their derivations shall have the meaning given herein. When not inconsistent with the content, present tense includes the future, plural includes singular, masculine includes feminine and vice versa.

2nd Local Option Gas Tax: A local option tax imposed on fuel sales to be used by Clay County for road maintenance and construction needs.

Acceptance: The assumption of a legal obligation by a party to a contract and the terms and conditions of that contract.

Account: A designated financial record of the source and use, usually, of monetary resources. Accounting is generally further characterized by the self-balancing use of debits and credits that basically add to or subtract from an account balance.

Accrual Basis: Accrual basis accounting recognizes transactions when they occur, regardless of the timing of related cash flows. The application of accrual accounting techniques prevents distortions in financial statement representations due to shifts in the timing of cash flows and related underlying economic events near the end of a fiscal period. For example, revenue that is earned during September, but is not received until October, is recorded as revenue of September.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as "property tax."

Addendum: An addition or supplement to a document, for example, items or information added to a procurement document.

Adopted Budget: The financial plan of revenues and expenditures for the County's fiscal year (October 10.00September 30) as approved by the Board of County Commissioners.

Advertisement: A form of public notice, usually placed in a newspaper or on the Internet.

Aggregate Millage Rate: Rate obtained by dividing the sum of all ad valorem taxes levied by the county by the taxable value of the county. Intended to

express an overall average tax rate for the taxing entity.

Agreement: A duly executed and legally binding contract.

Amendment: A revision or change to a document. A change to an adopted budget that may increase or decrease a fund total.

Amortization: The gradual reduction of debt by means of equal periodic payments sufficient to meet current interest and liquidate the debt at maturity. Also, provision for the extinguishment of debt by means of a debt service fund.

Appropriation: A legislative authorization to expend public funds for a specific purpose. Money set apart for a specific use. A specific amount of funds authorized by the Board of County Commissioners to which financial obligations and expenditures may be made.

Assessed Value: A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

Asset: A resource owned or held by the County that has monetary value.

Assignment: The legal transfer of a claim, right, interest or property.

Audit: An independent examination to obtain reasonable assurance that the financial statements of an organization are free of material misstatement and present fairly, in all material respects, the financial position of the organization.

Automated Clearing House (ACH): Electronic payments that are created when a customer gives an originating institution, corporation, or other customer (originator) authorization to debit directly from the customer's checking or saving account for the purpose of bill payment.

Award: Approval of a bid or a proposal.

Balance Sheet: The itemized statement that lists total assets and the total liabilities of a county fund to portray its fund balance at a given point in time. The amounts shown on a balance sheet are generally the historic cost of items and not their current value.

Balanced Budget: A budget in which total spend categories, or expenditures, (plus reserves) are equal to total revenue categories.

Best Interest of the County: The rationale granting a purchasing official discretion in taking action most advantageous to the County when it is impossible to interpret adequately a specific response by law or regulation.

Bid: A competitive price offer made by an intended seller, normally by written notice, offered as a result of a formal invitation to prospective vendors.

Bid Acceptance: The unconditional receipt of the bid at the designated bid location within the time frame and conditions set in the bid document. Any alterations to the bidder's offer after the close of the bid or any deviations from the conditions set in the bid document may result in the rejection and removal of the bid.

Bid Deposit: Certified check, cashier's check, bank money order, bank draft of any national or state bank, surety bond or cash deposited with and as instructed by the prospective purchaser to guarantee the bidder will, if selected, accept the contract in accordance with the bid. If the bidder does not accept the contract, he forfeits the amount of deposit.

Bid Evaluation: The approach for selection of the bid award, which shall be based on the requirements set forth in the bid documents. The evaluation may include criteria to determine acceptability such as inspections, testing, quality, workmanship, delivery and suitability for a particular purpose and to existing systems and equipment. It may also be based on total and life cycle costs as well as freight, set-up, or installation charges.

Bid Opening: The process of opening and reading bids conducted at the time and place specified in the invitation for bid, and/or advertisement, and in the presence of all who wish to attend.

Bid Sample: A sample required of a bidder for examination, comparison, testing, and evaluation by the prospective purchaser.

Bidder: Any person submitting a competitive bid in response to a solicitation.

Bidders List: A computerized data base of businesses with whom the County has done business in the past and a list of firms who have expressed interest in submitting quotes and bids to the County.

Blanket Order: A type of purchase order under which a purchaser contracts with a vendor to provide the purchaser's requirements for an item(s) or service on an as-required and over-the-counter basis. Properly prepared, such an arrangement sets a limit on the period of time it is valid and the maximum amount of money that can be spent at one time or within a specified period of time.

Boilerplate: Colloquial designation for standard terms and conditions, usually preprinted, incorporated in all invitations for bid, requests for proposal or a contract or purchase order.

Bond: A written promise to pay a sum of money on a specific date at a specific interest rate as detailed in a bond covenant. Bonds are primarily used to finance capital projects.

Bond Covenant: An agreement between the County and lenders, which specifies payment schedule, terms of the bond, and reserves to be held.

Bond Rating: See the definition for Credit Rating.

Brand Name: A product name that serves to identify a product of a particular manufacturer; a trade name.

Brand Name or Equal Specification: A specification that cites brand names, model numbers, or other identifications as representing quality and performance called for, and inviting bids on comparable items or products of any manufacturer.

Brand Name Specification: A specification that cites the brand name, model number or some other designation that identifies a specific product to be offered exclusive of others.

Breach of Contract: A failure without legal excuse, to perform any promise that forms a whole or part of a contract.

Breach of Warranty: An infraction of an expressed or implied agreement as to the title, quality, content, or condition of a product sold.

Budget: A financial plan for a specified period of time (usually a single fiscal year) that balances anticipated revenues with proposed expenditures.

Budget Calendar: A schedule of key dates involved in the process of preparing, adopting and executing an adopted budget.

Budget Document: The official written statement of the annual fiscal year financial plan for the county as presented by the County Manager or designee.

Budget Hearing: Public hearing(s) held by the Board of County Commissioners to consider and adopt the annual budget.

Budget Message: A brief written statement (also called a “transmittal letter”) presented by the County Manager to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Bulk Purchasing: Purchasing in large quantities to seek a lower price per unit; i.e., volume purchasing.

Business: Any corporation, partnership, individual, sole proprietorship, joint venture, joint stock company, or any other legal entity engaged in the commercial provision of commodities, services or labor.

Calendar Day: Every day shown on the calendar, Saturdays, Sundays, and holidays included.

Capital Budget: A financial plan for all purchases of vehicles, furniture, computer or other equipment, land, buildings, fixtures or other permanent improvements with a cost in excess of \$5,000 and a life span of more than one year. The capital budget is included within the County’s operating budget.

Capital Improvement Fund: A fund used to account for acquisition or construction of major capital facilities other than those financed by enterprise funds. During the construction phase, the Capital Improvement Fund accumulates and reports construction in progress costs. At the completion of

the facility, the total cost to construct is recorded in the General Fixed Assets Account Group and the Capital Improvement Fund generally ceases to exist.

Capital Improvement Plan (CIP): A comprehensive plan for capital expenditures to be incurred each year over a fixed period of several years. The plan sets forth each capital project and identifies the expected completion period for each project, the amount to be expended in each year, and the method of financing those expenditures. Only the first year of the plan is approved in the adopted budget.

Capital Improvements Element (CIE): A part of the comprehensive plan whose purpose is to consider the need for and the location and the efficient use of public facilities. It contains a five-year capital improvements schedule that functions as the vehicle for the Element's achievement.

Capital Outlay: Expenditures that result in the creation of, or addition to, a fixed asset (\$1,000 minimum cost for the County and a life-span or useful life of greater than five years).

Capital Projects: The acquisition, construction, or improvement of designated fixed assets such as land or buildings.

Carry-Over: The re-appropriation of budget authority for an expenditure to the following year usually to allow for completion of a project.

Cash Carryforward: The beginning fund balance at the start of a new fiscal year.

Cash Discount: A discount from a bill if payment is made within a designated period.

Cash Flow: The net impact of the inflow (receipt) and outflow (disbursement) of money.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest or investment revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest or return available for temporary cash balances.

Caveat Emptor: “Let the buyer beware.” A maxim stating the buyer should be careful in making a purchase because the burden of defective goods rests with him. In contracts, the seller can be held responsible for certain defects by means of suitable specifications, warranties and contractual terms and conditions.

Centralization of Purchasing: A system of purchasing in which authority, responsibility, and control of activities is concentrated in one administrative unit. (See Decentralized Purchasing)

Certificate of Non-Collusion: A statement signed by a bidder and submitted with his bid affirming that his bid is made freely, independently and without consultation with any other bidder.

Change Order: A written order that affects a change to the original contract or purchase order.

Checklist: A written (or computerized) enumeration of actions to be taken by an individual or organization meant to aid memory rather than provide detailed instruction.

Code of Ethics: The rules or standards governing the conduct of the members of a profession.

Collusion: A secret agreement or cooperation between two or more persons to accomplish a fraudulent, deceitful or unlawful purpose.

Collusive Bidding: The response to bid invitations by two or more vendors who have secretly agreed to circumvent laws and rules regarding independent and competitive bidding.

Commercial Paper: Relatively short-term unsecured obligations with maturities often ranging from 2 to 270 days issued by corporations, banks or other borrowers to investors. Commercial Paper debt often has the advantage of flexibility and relatively low interest rates to the borrower.

Commodity: An article of trade, a movable article of value, something that is bought or sold; any movable or tangible thing that is produced or used as the subject of barter or sale.

Commodity Code: A system of words and numbers designed to identify and list commodities or services by classes and sub-classes.

Communications Services Tax: A tax imposed by the State of Florida on retail sales of communications services that basically originate and terminate in the State with certain exceptions (i.e., Internet access service is an exception). Communications services basically cover the retail transmission of voice, data, audio, and video, including cable and satellite services. The State of Florida has reformed the tax laws (previously Franchise Fees) to provide a more simplified, fair, efficient, and uniform method for taxing communications services sold in the State.

Community Redevelopment Agency (CRA): A public agency created under Florida Statutes that undertakes, within a defined corporate limit, the reduction or elimination of a “blighted” area by improving crime prevention, affordable housing, “slum” clearance, or revitalizing economically a “distressed” coastal resort and tourist area.

Competition: The process by which two or more vendors vie to secure the business of a purchaser by offering the most favorable terms as to price, quality, delivery and/or service.

Competitive Sealed Proposal: A method for acquiring goods, services, and construction for public use in which discussions or negotiations may be conducted with responsible offerors who submit proposals and prices in the competition that meet the required criteria.

Comprehensive Annual Financial Report (CAFR): County financial statements for the specified fiscal year as required by Section 218.39 of Florida Statutes. The financial statements generally present the financial position of the County at the end of the fiscal year as well as the results of its operations and its cash flows.

Comprehensive Plan: A process that determines community goals and aspirations in terms of community development.

Conflict of Interest: A situation where the personal interests of a contractor, public official or classified employee are, or appear to be, at odds with the best interests of the jurisdiction.

Consideration: Acts, promises, or things of value exchanged by two parties that validate a contract between them.

Construction: The process of building, altering, repairing, improving, or demolishing any structure or building, or other improvements including roadways, utilities, and facility site work.

Consultant: Independent contractors who are considered to have education, specialized knowledge, experience or abilities not generally available within county government. This includes but is not limited to: accountants, actuaries, appraisers, architects, artists, auditors, counselors, designers, economists, educators, engineers, financial analysts, lobbyists, management and systems analysts, medical practitioners, planners, promoters, researchers, scientists, sociologists, surveyors, trainers, and other professionals as designated by the Purchasing Agent or designee.

Consultants Competitive Negotiation Act: A procedure established by Florida Statutes setting the requirements for acquisition of professional architectural, engineering, landscaping architectural or land-surveying services.

Consumer Price Index (CPI): A program maintained by the U.S. Department of Labor that produces data on, and measures changes in, prices paid by urban consumers for a representative basket of goods and services.

Contingency: A budgetary reserve to provide for emergency or unanticipated expenditures.

Contract: Contractual instrument, including, but not limited to, contracts, leases, interlocal agreements, grants, sales agreements, service agreements, joint participation agreements, maintenance agreements, attachments, change orders, addenda, bonds, fee schedules, and any other related documents for incorporation into the contractual agreement.

Contract Administration: The management of all actions that must be taken to assure compliance with the terms of the contract after the award of the contract.

Contract Execution: The act of overseeing the signing of a legally binding document that shall include signatures of the contractor and the appropriate County representative, with appropriate notaries and seals. The County Clerk's Office shall be responsible for the proper execution of formal

contracts to include distribution of signed contracts and maintenance of the official record.

Contractor: Any business that contracts to perform work or services, or provides commodities to the county.

Contractual Services: Basic services provided to the County under contract or purchase order in which charges, effective periods, and extent of work are defined. Examples of contractual services are janitorial services, maintenance services, mechanical services and construction services.

Cost Center: A basic organization unit or section usually aimed at accomplishing a distinct county service or program. For the County, a cost represents a grouping or section of a department with a common aim or program.

County: Clay County, Florida.

County Budget Officer: Pursuant to Florida Statute 129.025, the Board of County Commissioners may designate a Budget Officer to carry out the budget duties as set forth in Florida Statutes 129. The County Manager has been so designated.

County Incentive Grant Program (CIGP): A program created for the purpose of providing grants to counties, to improve a transportation facility including transit which is located on the State Highway System (SHS) or which relieves traffic congestion on the SHS, per Section 339.2817, Florida Statutes. Such projects may include resurfacing and paving dirt local roads as long as the statutory requirement is clearly met.

Credit Rating: An independent rating service's evaluation of the credit worthiness of notes and bonds. Ratings influence the cost of borrowing to the County.

Current Assets: Assets of the County that are reasonably expected to be realized in cash, or sold, or consumed during the normal operating cycle of the business (usually one year).

Current Liabilities: Liabilities to be paid within one year of the balance sheet date.

Davis-Bacon Act (1931): A Federal law requiring all contractors performing federally funded Public

Works construction projects to pay their workers, at a minimum, the prevailing wage rate paid in the area for similar work, as set by the Secretary of Labor.

Debarment: The exclusion of a person or company from participating in a procurement activity for an extended period of time, as specified by law, because of previous illegal or irresponsible action.

Debt: Funds owed as a result of borrowing, as either loans or bond issues.

Debt Service: The expense of retiring debt such as loans and bond issues. It includes principal and interest payments, and payments for paying agents, registrars, and escrow agents.

Debt Service Fund: A fund used to account for the payment of principal, interest, and related costs of long-term debt. Specific revenue sources are generally pledged to provide debt service revenues. Debt service for Enterprise Funds are not included in Debt Service Funds, but are included in the respective Enterprise Fund because the debt is repaid from the Enterprise Fund revenues or user fees.

Debt Service Reserve: Monies set aside, generally restricted by the bond or loan covenant, to ensure that funds will be available in the event that pledged revenues fall short of expectations.

Decentralized Purchasing: A system of purchasing in which there is a (varying) degree of delegation of authority, responsibility, and control of purchasing activities to the using agencies.

Deficit: An excess of expenditures over revenues during a fiscal year.

Delinquent Taxes: Taxes paid or still due after the final due date which is usually after March 31.

Delivery Schedule: A required or agreed upon time, or rate, for delivery of goods or services.

Department Goal: A statement that relates to the overall reason for which the department exists.

Depreciation: The periodic expiration of a fixed asset's useful life. Depreciation is a requirement in proprietary type funds (such as Enterprise and Internal Service Funds).

Developer Funding: Money received from a developer that is used to finance a project or program that will benefit the County by creating or retaining jobs, improving the local or regional tax base, or otherwise enhance the quality of life in the community.

Digital Divide: The socioeconomic and other disparities between those people who have opportunities and skills enabling them to benefit from digital resources, especially the Internet, and those who do not have these opportunities or skills.

Disbursement: The paying out of money to satisfy a debt or an expense.

Discount: Vendor's deduction from the selling price, usually contingent upon some cost reducing condition such as prompt payment.

Dispatch Time: In emergency response incidents, the time the call processor (also known as dispatcher) initiates an alert message to assigned emergency response unit(s) (ERU). (NFPA 1710 Standard)

Disposal: The act of surrendering ownership of excess or surplus property.

Dispute: Disagreement between parties to a contract over performance or other contract term requiring administrative action to resolve.

Effectiveness (Effect): The degree that results or accomplishments address goals and/or objectives.

Efficiency (Effic): Producing services or results with the least amount of input or cost.

Emergency: Any condition that may affect the health, safety, and welfare of the citizens of Clay County. It may also be a condition that stops or seriously impairs a necessary function of county government.

Emergency Operations Center (EOC): Center which serves as the central clearing house for information collection and coordination of response/recovery resources within the County, including the cities within the County.

Emergency Purchase: A purchase made without following the normal purchasing procedures in order to obtain goods or services quickly to meet an urgent and unexpected requirement where health and public

safety or the conservation of public resources is at risk. The County Manager shall have the authority to make emergency purchases without competitive bids, provided that all such purchases shall be reported to the County Commission at its next regularly scheduled meeting.

Employee Benefits: Additional personnel costs, other than salaries and wages, incurred by the County. County paid benefits basically include Social Security (FICA), Medicare, health insurance, retirement, worker compensation, and unemployment. Salaries and wages also include overtime, holiday, vacation, and sick pay.

En Route Time: The time assigned when emergency response unit(s) (ERU) begin physical motion in response to an emergency. (NFPA 1710 Standard)

Encumbrance: An obligation in the form of a purchase order, contract, or formal agreement to purchase an item or service. This is also known as a Obligation.

Enterprise Fund: A governmental accounting fund (also called Proprietary Fund) in which the services provided are financed and operated similarly to those of a private business enterprise, i.e., to be self-supporting through user charges or other fees and revenue.

Enterprise Resource Planning (ERP): An integrated computer-based application used to manage internal and external resources, including tangible assets, financial resources, materials, and human resources. Its purpose is to facilitate the flow of information between all business functions inside the boundaries of the organization, as well as manage the connections outside said boundaries.

Equal, or Equivalent: A phrase used to indicate the acceptability of a product of similar or superior function, purpose, design, and/or performance. (See Brand Name)

Estimated Taxable Value: Represents the selling price of a property if it were on the market.

Evaluation Criteria: Factors, usually weighted, relating to management capability, technical capability, manner of meeting performance requirements, price and other important considerations used to evaluate which proposer in a

competitive negotiation has made the most advantageous offer.

Evaluation Team: A team of individuals that is responsible for advising and informing the final decision maker, the County Manager or County Commission, through fact-finding consultations.

Exemption: Property tax relief or taxable exclusion that has been legislatively approved. Usually all applications for exemptions must be filed with the Property Appraiser by March 1st.

Expedite: Effort to assure delivery of goods purchased in accordance with a time schedule, or to accelerate delivery.

Expenditure: Decreases in fund financial resources for the procurement of assets or the cost of goods and/or services received. A disbursement of funds. This is also known as a Spend Category.

Expense: A cost of doing business or source of expenditure.

Experience Modification Rating: A legally recognized adjustment factor for worker compensation premiums in the State of Florida. The rating reflects specific loss experience for an entity, such as the County, so that positive efforts at reducing worker compensation claims will positively impact County premiums and vice versa.

Federal Emergency Management Agency (FEMA): A federal agency that coordinates the response to disasters in the United States.

Fiduciary Fund: A fund used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's programs. As a consequence, fiduciary funds are not included in the County budget and are segregated in the County's financial statements. These funds typically include trust funds, such as employee pension funds, and agency funds.

Final Millage: The tax rate adopted in the final public hearing by the County (or a taxing authority).

Financial: Relating to the provision and management of monetary resources or funds.

Financial Statements: A financial report that generally encompasses all funds and component

units of an organization. The Comprehensive Annual Financial Report (CAFR) is the government unit's official fund or financial statements. Financial statements generally include balance sheets, combined revenue and expenditure statements.

Fiscal Year: A period of twelve consecutive months selected as a basis for annual financial reporting, planning or budgeting. The fiscal year for Clay County is October 1ST through September 30TH.

Fixed Asset: Any commodity that has a useful life of more than one year and a unit cost of one thousand dollars (\$1,000.00) or more.

Fixed Price Contract: A contract that provides for a firm price, subject to any contractual conditions allowing price adjustment, under which the contractor bears the full responsibility for profit or loss.

F.O.B. (Free On Board): A legal term that determines the point at which title for the shipment passes from seller to buyer.

F.O.B. Destination: The title changes from vendor to purchaser when the shipment reaches its destination.

F.O.B. Origin: The title passes from vendor to purchaser at the time of the purchase. The purchaser has the responsibility over goods while in shipment.

Formal Advertising: The placement of a notice in a newspaper of general circulation according to legal requirement to inform the public of an event or occurrence.

Franchise Agreement: Agreement between the County and a provider of public services, such as cable television or garbage collection, which imparts certain standards on the company and provides for the payment of franchise fees to the County for the use of its service area.

Fuel Tax: An excise tax that is imposed on the sale of gasoline and diesel fuel, which includes the inspection fee, state tax, local option tax, and pollutants tax.

Full Faith and Credit: A pledge of general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Full Time Equivalent (FTE): An FTE is based upon the number of hours for which a position is budgeted during the year. One FTE is equal to an employee working 40 hours per week for a year or 2080 hours worked in a year. Therefore, a 0.5 FTE is equal to 1040 hours worked in a year and a 0.25 FTE is equal to 520 hours worked, etc.

Function: A major class or grouping of tasks directed toward a common goal such as improvement of the physical environment. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida and expenditures for financial reports (CAFR) must be grouped according to those established functions.

Functional Specifications: A type or manner of writing a purchase description characterized by what results are required rather than a generic description of the product or service.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Governmental accounting systems are organized and operated on a fund basis.

Fund Accounting: The accounts of the County are organized on the basis of funds and account groups in order to report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund Balance: The excess of fund assets over fund liabilities. Generally, the non-capital portion of net assets. These unspent funds can be included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a deficit.

Gas Tax: See the definition for Fuel Tax.

General Fund: The general operating fund of the County used to account for all financial resources except those required to be accounted for in other funds.

General Obligation Bonds: A bond secured by the pledge of the issuing jurisdiction's full faith, credit, and taxing power and is generally voter approved.

Generally Accepted Accounting Principles (GAAP): Professionally developed and recognized standards for compiling and reporting financial information.

Geographic Information System (GIS): An organized collection of computer hardware, software, spatial data and personnel designed to efficiently capture, store, update, manipulate, analyze, model, display, query and map all forms of geographically referenced information (i.e., Road Centerlines).

Governmental Accounting Standards Board (GASB): Responsible for the promulgation of governmental generally accepted accounting principles. The Financial Accounting Standards Board (FASB) otherwise establishes accounting principles for all other reporting entities.

Governmental Funds: Funds that provide for the sustenance of the County's services such as law enforcement, fire, social services, etc. There are five types of governmental funds: general, special, debt service, capital improvement, and permanent (further defined in this Glossary).

Goal: A statement of broad direction, purpose, or intent based upon the needs of the community.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose and frequently made conditional upon specific performance by the grantee.

Guarantee: An assurance for the fulfillment of a condition, quality, or length of use to be expected from a product offered for sale.

Guaranteed Maximum Price (GMP): The maximum to be paid for services and materials regardless of cost to contractor.

Hazard Mitigation Grant Program (HMGP): A program of the Federal Emergency Management Agency (FEMA) whose purpose is to help communities implement hazard mitigation measures following a Presidential Major Disaster Declaration in the areas of the State requested by the Governor.

The key purpose of the grant program is to enact mitigation measures that reduce the risk of loss of life and property from future disasters.

Health Insurance Fund: A non-operating budgetary unit utilized for internal purposes only. Financed by employer and partial employee paid premiums for health insurance benefits for employees, retirees, and outside participants.

Hold Harmless Clause: Contractual clause requiring the contractor to assume sole liability in any actions brought against the contract and absolving the jurisdiction from any responsibility.

Identical Bid: A bid that is the same in all salient respects with another bid. Whenever two or more bids which are equal with respect to price, quality, and service, are received by the County for the procurement of commodities or contractual services, the bid received from a business that certifies that it has implemented a drug-free workplace program, shall be given preference in the award process in accordance with Section 287.087, Florida Statutes.

Impact Fees: Monetary payments made by builders or developers to defray the public costs of providing infrastructure capital to new development.

Incident Command System (ICS): The combination of facilities, equipment, personnel, procedures and communications operating with a common organizational structure, with responsibility for the management of assigned resources to effectively accomplish state objectives pertaining to an incident.

Indefinite Quantity Contract: Contract covering a specified period of time, usually one year, with orders to be placed on an "as needed" basis. This is also known as a Price Agreement.

Indemnify: Protect against hurt or loss, to exempt from incurred penalties or liabilities, to compensate or pay for damage.

Indirect Cost: Costs that are not directly incurred by departments but associated as support or overhead costs such as County Administration or Information Systems, etc. These costs can be typically assigned to departments by a recognized cost allocation method.

Informal Bid: A competitive bid or price quotation for supplies or services that is conveyed by letter, telephone, or other means and does not require a sealed bid, public opening, or public reading of bids.

Infrastructure: Public support structures such as public buildings, parks, roads, street lighting, and water and sewer lines.

Infrastructure Sales Tax: A tax collected by the State with a statutorily defined portion remitted to the County that is used to fund capital improvement projects throughout the County.

Input: What is put into accomplishing a goal and/or objective, such as costs or resources.

Interfund Transfer: Movement of funds from one accounting entity or fund to another within a single government entity.

Intergovernmental Revenue: Revenue received from another government unit for a specific purpose generally in the form of shared revenues or grants.

Internal Control: A system designed and maintained by management to safeguard or maintain adequate control over an organization's financial assets including accounting and reporting. Such a system usually maintains appropriate policies and procedures, training, as well as adequate segregation of duties. Internal controls are also subject to review for reliability as a part of an independent financial audit.

Internal Service Funds: A fund established from the financing of goods or services provided from one department to other departments generally on a cost reimbursement basis.

Intrafund Transfer: Generally, movement of approved budget from one line item to another line item within the same cost center.

Inventory: Goods in stock or an itemized list of the goods on hand at a particular time showing quantity, volume and values.

Investment: Usually securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

Invitation for Bid (IFB): A formal request to prospective vendors soliciting price quotations or bids. It contains, or incorporates by reference, the specifications or scope of work and all contractual terms and conditions.

Invoice: Seller's itemized bill stating prices and quantities of goods and/or services delivered, and sent to Accounts Payable for payment.

Irregularity: Any change or omission in an offer or contract that does not have an adverse affect on the County's best interests, and does not affect the outcome of the source selection process by giving an offeror an advantage or benefit not enjoyed by any other offeror, and not inconsistent with applicable laws.

Key Objectives: Key objectives developed by program managers in conjunction with the County Manager to indicate how the program will achieve the program goal. Many objectives are aimed at effectively or efficiently providing goods or services, or reliably safeguarding and accounting for assets. Often an important criterion for selecting an objective is that the results be measurable. The objectives of providing a service usually can be characterized by price to the citizen or customer, quality, timeliness, or delivery (i.e., courtesy, understandability, etc.).

Late Bid or Offer: A bid or offer received at the place specified in the solicitation after the time designated for all bids or proposals to be received.

Leachate: The liquid that is produced when rain falls on a landfill, sinks into wastes, and picks up chemicals as it seeps downward. Generally represents a toxic biodegradation product.

Lead Agency: Department or agency assigned primary responsibility to manage and coordinate a specific task or function.

Lead Time: The period of time from date of ordering to date of delivery. This includes the time required for the vendor to manufacture or prepare the goods for shipment, and may include the time needed by the procurement function to process the purchase request, issue a solicitation, evaluate bids and award a contract.

Lease: A contract conveying from one person to another real estate or property for a term in return for a specified rent or other compensation.

Lease-Purchase Agreement: A lease contract containing a purchase option in which the lessee's periodic payments or parts thereof may be applied to serve both as the rental obligation and as installments for acquiring ownership of the property upon lessee exercising the purchase option; a conditional sales contract.

Legal Notice: Notice of a proposed purchase as required by law.

Levy: Impose taxes, special assessments or service charges or, another term used for millage rate.

Liability: A loan, expense, or any other form of claim on the assets of the County that must be paid or otherwise honored by the County.

License and Permit Fees: A charge for specific items as required and approved by local and state regulations; for example building permits, mobile homes, etc.

Life Cycle Costing: A procurement evaluation technique that takes into account operating, maintenance, money costs, other costs of ownership, usage and resale or residual value in addition to acquisition price in determining the award of contracts on the basis of lowest total cost over the period the item will be used.

Lift Station: An assembly that includes one or more pumps designed to retain and move effluent from a gravity sewer system over elevations where installation of gravity sewer lines is impossible or impractical.

Light Detection and Ranging (LiDAR): A type of aircraft-based remote sensing, using laser-driven pulses of light and multispectral cameras to scan and process digital information about a landscape.

Line-item Budget: A budget that lists each account category separately along with the dollar amount budgeted for each account, such as salaries, benefits, operating supplies, capital purchases, etc.

Liquidated Damages: An amount of money, designated in the solicitation and as part of a contract,

to be calculated on a per diem or other basis and paid upon default of a contract.

Loan Covenant: A legally enforceable promise or restriction in a debt instrument.

Local Option Tax: Local discretionary surtaxes authorized by Florida Statutes for local governments and school districts that include local discretionary sales surtaxes as well as fuel and tourist taxes.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Lowest Responsible Bidder: The bidder that submitted a responsive bid at the lowest price of all the responsive bids submitted, and whose past performance, reputation, and financial capability is deemed acceptable.

Lump Sum: The total price of a group of items that are put together and priced as a whole or aggregate. A price not based on unit cost or quantities.

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or requirement as a condition of aid.

Matching Requirement: A jurisdiction's contribution to a project or function required by a funding source as the basis for the contribution. Matching requirements, generally for grants, are frequently imposed as a proportionate share of the overall contribution.

Material Safety Data Sheets (MSDS): Documentation concerning a hazardous chemical. They identify the chemical, the common names of the ingredients, the physical and chemical characteristics, and the hazards of the chemical. They also include emergency and first aid procedures to be considered when working with that chemical.

Mill/Millage: 1/1000 of one dollar. Used in computing taxes by multiplying the millage rate times the taxable value divided by 1000. Example, millage rate of 6 mills (\$6.00 per thousand); taxable value of \$100,000 = \$100,000 divided by 1,000 = 100 multiplied by 6.00 = \$600.00 computed taxes.

Mission: A concise statement of the tasks to be accomplished and the purpose to be achieved.

Mitigation: For land, generally undeveloped or similar acquired land that is meant to offset or be traded off (mitigate) for the environmental effect on land being used in construction or development. Otherwise, meaning to lessen or alleviate.

Mobility Fee: A charge on new construction to provide improvements and additions to the Clay County Transportation System required to accommodate traffic generated by growth as projected in the Mobility Fee Study. The Mobility Fee imposed by the County pursuant to Section 2.01, or, if applicable, the Alternative Mobility Fee, pursuant to Section 2.03, of Clay County's Mobility Fee Ordinance, Ordinance No. 2020-39, as amended.

Modified Accrual Basis: The basis of accounting under which revenues are recognized in the period they become available and measurable, and expenditures are recognized at the time the goods or services are received and a liability is incurred.

MRO: Maintenance, Repair and Operations supplies which are used in daily operations.

Multiple Award: The award of contracts to two or more vendors or contractors to furnish the same or similar supplies or services, where more than one vendor is needed to meet the contract requirements for quality, delivery, or service.

Municipal Service Benefit Unit (MSBU): A specific taxing unit established by the Board of County Commissioners via an adopted ordinance which derives a specific benefit for which a special assessment is imposed to defray part or all of the cost of providing the benefit.

Municipal Service Taxing Unit (MSTU): A specific taxing unit established by the Board of County Commissioners via an adopted ordinance which derives a specific benefit for which a levy is imposed to defray part or all of the cost of providing that benefit.

Mutual Aid Agreement: A voluntary cooperation agreement, in writing, or a requested operational assistance agreement, in writing, between two or more agencies that permits voluntary cooperation

and assistance of a routine enforcement nature across jurisdictional lines.

National Fire Protection Association (NFPA): A United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.

Negotiation: Contracting through the use of proposals and discussions, or any contract awarded without the use of sealed bidding.

Net Price: Price after all discounts, rebates, etc., have been allowed.

No Bid: A response to an invitation for bid stating that the respondent does not wish to submit a bid.

Non-Operational Expenditures: Costs of government services that are not directly attributable to a specific county program or operation. Examples include reserves and interfund transfers. These are also known as Non-Operating Expenditures.

Non-Responsive Bid: A bid that does not conform to the mandatory or essential requirements of the invitation for bid.

Notice of Award: A written notification from the jurisdiction to the successful bidder, stating that there is an award of a contract in accordance with a bid or proposal previously submitted.

Object Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Obligation: See definition for Encumbrance.

Offer: Any bid, proposal or quotation made to the County.

Offeror: Any business submitting an offer to the County.

Operating Budget: The authorized revenue categories and spend categories for on-going services and the primary means by which government is controlled. An operating budget typically is for one year. Personnel costs, supplies, and other expenses are found in an operating budget.

Operating Expenditures: Expenses of day-to-day operations such as supplies, contractual services, travel, etc., but excluding capital costs. These are also known as operating and maintenance costs.

Option to Renew: A contract clause that allows a party to reinstate the contract for an additional term, in accordance with contract terms.

Order (Purchase): A request or command issued to a supplier for goods or services at a specified price or agreed basis for payment.

Ordinance: A formal legislative enactment by the governing board of the County. If it is not in conflict with any higher form of law, such as State Statute, it has full force and effect of the law within the boundaries of the County.

Output: The measure of quantity or volume of products or services provided.

Partial Payments: The payment authorized in a contract upon delivery of one or more complete units called for under the contract, or upon completion of one or more distinct items of service called for thereunder.

Participating Agency: Department(s) or agencies designated to assist a specific primary agency with available resources, capabilities or expertise in support of response operations under the coordination of the primary agency.

Payment Bond: A bond which assures payments, as required by law, to all persons supplying labor or material for the completion of work under the contract. This is also called labor and materials bond.

Per Capita: Per person measure such as County program expenditures divided by total County population.

Performance Bond: A contract of guaranty executed subsequent to award by a successful bidder to protect the County from loss due to contractor's inability to complete the contract as agreed.

Performance Measure: Evaluation indicators of various aspects of a program's performance. Different measures can be used to provide information about effectiveness and efficiency.

Performance Record: A record to indicate a supplier's ability to keep delivery promises and reliability, together with consistency of quality of the products.

Performance Specification: A specification describing the performance characteristics sought in a product or service, a purchase description accenting performance over design, a functional rather than a generic or physical specification.

Permanent Fund: A fund used to account for resources that cannot be expended, but must be held in perpetuity. Generally, these resources are invested and a government may spend the earnings, often for a purpose specified by the provider of the resources.

Personal Property: All tangible or physical property, other than real estate, used in a business.

Personnel Services: Spend categories, or expenditures, in the operating budget for salaries and wages paid for services of county employees, including employee benefit costs.

Piggyback Method: A form of intergovernmental cooperative purchasing in which an entity requests competitive sealed bids, enters into a contract, and arranges, as part of the contract, for other public purchasing units to purchase from the selected vendor under the same terms and conditions as itself.

Pre-Bid Conference: A meeting that is scheduled in a solicitation for the purpose of providing clarification as needed. Substantive questions raised at a pre-bid conference are answered in writing and may modify the solicitation.

Pre-Qualification of Bidders: The screening of potential vendors in which such factors as financial capability, reputation, and management are considered in order to develop a list of qualified vendors.

Pre-Solicitation Conference: An informal meeting inviting comments and suggestions from selected vendors on the draft of a proposed solicitation. Used for technical and complex service transactions.

Price: The amount of money that will purchase a definite quantity, weight, or other measure of a commodity or service.

Price Adjustment Clause: A condition in a solicitation and resultant contract that allows the price under the contract to decrease or increase under defined conditions; the condition should provide for the purchaser to cancel any individual item affected, or the contract, if a request for increase is not acceptable.

Price Agreement: A nonexclusive, indefinite quantity agreement. It is a tool to facilitate purchases when the exact quantity of a required commodity or service is unknown or may vary depending upon the using agency's requirements. It may also be called a Price Schedule Contract, Requirements Contract, or Term Contract.

Price Schedule: Same as Price Agreement.

Privatization: The divestiture of a government program including control and management as well as real and personal property to private entrepreneurs. The government policy of allowing or contracting with the private sector for the provision of public services.

Procurement: The procedures for obtaining goods or services, including all activities from the planning steps and preparation and processing of a requisition, through receipt and acceptance of delivery and processing of a final invoice for payment. The acts of preparing specifications, evaluating bids or proposals, making awards and administering contracts are involved; in some contexts, property management is implied.

Professional Services: Technical and/or unique functions performed by independent contractors whose business is the rendering of such services. This includes accountants, appraisers, attorneys, auditors, medicine and the medical arts, architects, engineers, surveyors, management and systems consultants, research, the arts and other professionals as designated by the Purchasing Agent or designee.

Program: A group of activities, operations, or organizational units directed to attain a specific purpose or service objective which is a continuous service of the County.

Program Goal: A statement that relates to the overall reason for which a program exists.

Progress Payments: Payments arranged in connection with purchase transactions requiring periodic payments for certain stated amounts for specified percentages of the total purchase price.

Project: A group of activities, operations, or organizational units directed to attain a specific purpose or service objective which has a specific sunset date.

Property Tax: See the definition for Ad Valorem Tax.

Proposal: An offer made by one party to another as a basis for negotiations for entering into a contract.

Proposed Millage: The tax rate certified to the Property Appraiser by each taxing authority within a county. This millage is to be sent to the County Property Appraiser within 30 days after a county's tax roll is certified by the State of Florida Department of Revenue and listed on notices sent to property owners.

Proprietary Funds: See the definition for Enterprise Funds.

Protest: A written objection to a solicitation by a prospective bidder, a bidder, a contractor or other interested party with the intention of achieving a remedial result.

Purchase Description: The words used in a solicitation to describe the supplies, services or construction to be purchased, including any performance, physical or technical requirements. Unless the context requires otherwise, the terms "purchase description," "purchase specification," and "specification" may be used interchangeably.

Purchase Order (P.O.): A purchaser's written document to a supplier formally stating all terms and conditions of a proposed transaction. A Purchase Order financially commits the County by encumbering funds.

Purchasing: Buying materials and services of the right quality, in the right quantity, at the right price, from the right source, and for the delivery at the right time.

Purchasing Cycle: The full sequence of activities carried out by a cost center in the acquisition of goods and services. See Procurement for further detail.

Purchasing Ethics: Moral principles or code to be respected by cost centers having responsibility in the procurement process. The Purchasing Department has adopted the Code of Ethics promulgated by the National Institute of Governmental Purchasing and the Florida Association of Public Purchasing Officers.

Purchasing Manual: A document that describes the rules and procedures to be followed by the using agencies.

Purchasing Policy: A course of action adopted in purchasing affairs.

Purchasing Procedure: A mode of conducting purchasing activities.

Pyramiding: Subdividing an order to circumvent the Purchasing Ordinance, Policies and Procedures. This is an illegal activity.

Quote, Quotation: A statement of price, terms of sale, and description of goods or services offered by a prospective seller to a prospective purchaser, usually for purchases below the amount requiring formal bidding. May be non-binding if solicited to obtain market information for planning purposes.

Real Property: Land, buildings and other structures attached to it that are taxable under state law.

Receiving Report/Partial and Complete: The form used to inform others in the organization of the receipt of purchased goods.

Recommended Budget: Budget as submitted by the County Manager to the Board of County Commissioners for their review and approval.

Recurring Purchase: Means making two or more purchases/charges when the user has reason to believe additional purchases/charges would be incurred by the County within the next twelve months.

Remedy: Any remedial right to which an aggrieved party is entitled with or without resort to a tribunal. U.C.C. code, Section 1/201(34).

Request for Information (RFI): A solicitation used to gather written, comparative information about the capabilities of various vendors. The information is collected in a format that can be used to help make a decision on how to move forward. An RFI is generally used in combination with a request for proposal (RFP) or request for quotation (RFQ).

Request for Proposal (RFP): (1) The solicitation document used when price is not the determining criteria. (2) The solicitation document used in the competitive negotiation process. The procedure allows changes to be made after the proposals are opened and contemplates that the nature of the proposals and/or prices offered will be negotiated prior to award.

Request for Quotation (RFQ): The document generally used for seeking competition on small purchases or on any purchase lower than the amount that requires competitive sealed bidding. An RFQ can be used for obtaining price and delivery information for sole-source and emergencies.

Request for Statements of Qualifications (RSQ): An invitation process used to select a contractor based upon the apparent qualifications submitted by the respondent.

Requested Budget: Budget as submitted by County departments to the County Manager before recommendation.

Requirements Contract: An indefinite quantity and delivery contract in which purchase requirements are filled by the selected vendor, with deliveries to be scheduled by placing orders with the vendor.

Requisition: Request for purchase order. An internal document completed by the using department listing details of materials and services needed.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation. A designated reserve may be for purposes of a future capital outlay or a debt service reserve requirement. An undesignated or general reserve is intended for contingencies.

Resolution: A special or temporary order of a legislative body, requiring less legal formality than an ordinance or statute.

Respondent: A business that responds to an invitation.

Responsible Bidder: A person who has the capability in all respects to perform in full the contract requirements, along with the experience, capacity, facilities, equipment, credit, sufficient qualified personnel, and having a record of timely and acceptable past performance and the integrity and reliability that will assure good faith performance.

Responsive: Substantially conforming with all material respects to the requirements and criteria set forth in the invitation.

Responsive Bidder: (1) A person who has submitted a bid which conforms in all material respects to the invitation for bids. (2) One whose bid conforms in all material respects to the terms, conditions, specifications and other requirements of the invitation for bids.

Restrictive Specification: A specification or purchase description that unnecessarily limits competition by precluding items that would be capable of satisfying the intended need.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Retroreflectivity Program: A method in place to ensure the reflectivity of traffic control signs are at or above requirements to be visible at night.

Return On Investment (ROI): A performance measure used to evaluate the efficiency of an investment, or compare the efficiency of a number of different investments, relative to the investment's cost.

Revenue (Category): Funds received as income. These receipts may include tax payments, investment earnings, charges for services, grants and other intergovernmental payments.

Revenue Bonds: Bonds usually sold for constructing a capital project that will produce revenue for the governmental unit issuing the bonds. The revenue is used to pay for bond principal and interest.

Rolled-Back (Ad Valorem) Tax Rate: Millage rate needed to be levied in the new fiscal year to generate the same amount of tax dollars as adopted in the previous fiscal year. Voter approved debt levies are excluded from the specified calculation. Value of new construction is also excluded from the current year total taxable property value in the calculation. Other than the new construction exclusion, the rolled back tax rate does not recognize any inflation.

Salvage: Property that has some value in addition to its value as scrap, but which is no longer useful as a unit in its present condition and whose restoration to usefulness as a unit is economically not feasible.

Sealed Bid: A bid that has been submitted in a sealed envelope to prevent its contents being revealed or known before the deadline for the submission of all bids.

Securities: Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Selectee: Any business responding to a request for statements of qualifications or an invitation that does not include a price.

Selection Committee: Any committee that has been delegated decision-making functions, directly or indirectly, by the County Commission.

Self-Insurance: A planned approach for the County to self-fund its insurance claims (general liability, worker's compensation, health, etc.) through its own financial resources rather than through outside (commercial) insurance plans usually in order to reduce overall insurance costs.

Service: The furnishing of labor, time, or effort by a contractor. This includes all construction.

Service Center: A temporary service delivery location established by the American Red Cross to provide individual assistance.

Service Contract: A contract that calls for a contractor's time and effort rather than for a product.

Sheriff's Work Ethics and Training (SWEAT) Program: A diversion program utilizing a restorative justice approach to juvenile crime, for those who are issued a Juvenile Civil Citation, assigned community service hours, referred by the

juvenile justice system in lieu of prosecution or adjudication. It is designed to provide immediate consequences to offending youth through meaningful, supervised community service opportunities versus lengthy and expensive litigation and juvenile detention, and is constructed to accelerate a change in behavior and instill personal accountability within the participants by performing community service hours with direct law enforcement supervision and receiving necessary mentoring. The program reduces the number of referrals to the over-burdened juvenile court system and the Department of Juvenile Justice, saving taxpayer money.

Single Source: A commodity can be purchased from multiple sources, but in order to meet certain functional or performance requirements (repair parts, matching existing equipment or materials), there is only one economically feasible source for the purchase.

Site Inspection: The requirement in a solicitation that the potential bidders or offerors visit the physical location where the contract is to be performed to become familiar with site conditions.

Sole Source Procurement: An award for a commodity or service to the only known capable supplier, occasioned by the unique nature of the requirement, the supplier, or market conditions.

Solicitation: A request for bids to provide supplies, services or construction items.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

Special District: A unit of local, special purpose government with a limited boundary created by law generally under Florida Statutes.

Special Revenue Fund: A fund used to account for resources that are legally or by policy restricted to fund expenditures for specific purposes.

Specification: A description of what the purchaser seeks to buy, and consequently, what a bidder must be responsive to in order to be considered for award of a contract. A specification may be a description of the physical or functional characteristics, or the

nature of a supply or service. It may include a description of any requirements for inspecting, testing, or preparing a supply or service item for delivery. This is also known as a purchase description.

Specification Committee: A committee that works together to establish specifications. Often such a committee includes representatives with expertise from using agencies and specializes in a particular product area. A committee may also contribute advice and assistance in the development of standards.

Spend Category: Another name for Expenditure.

Staging Areas: Temporary on-site locations designated by Emergency Management within incident areas to temporarily locate and distribute supplies, equipment and medical personnel.

Standard: A characteristic or set of characteristics for an item that, for reasons of performance level, compatibility or interchangeability with other products, etc., is generally accepted by producers and by users of the item as a required characteristic of all items for the designed purpose.

Standard Specification: A specification established through a prescribed process and used for all or most purchases of the item involved.

State: State of Florida

State Warning Point (SWP): The responsible Department of Emergency Management Control receiving and transmitting messages and information to necessary personnel regarding all types of disaster and catastrophic events.

Statement of Work (SOW): The requirements that the offeror must complete for a contract. This is the requirements component of a Request for Proposal (PFQ).

Statute: A written law enacted by a duly organized and constituted legal body.

Statutory Reduction: Florida Statutes Chapter 129.01(2)(b) requires a 5% statutory revenue reduction to be included in revenue budgets (with certain exclusions for transfers, fund balances brought forward, certain grants, and revenues of

Enterprise and Internal Service Funds). This reduction serves as a hedge against unforeseen revenue shortfalls.

Subcontractor: A party contracting with a prime contractor to perform all or any part of the latter's contract.

Supplies: All property, including but not limited to: equipment, materials, insurance, and leases of real property, excluding land or a permanent interest in land. An expenditure object within a department, which includes all items that have a useful life of less than one year and/or, for the County, a purchase price of less than \$1,000.

Surplus: An excess above what is used or required.

Surplus Property: Any tangible personal property or real property not needed by the owning agency or by other agencies at the present time or in the foreseeable future.

Tabulation Bids: A recording of bidders and abstract of their bids listing items offered, prices, deliveries, etc., in response to a specific solicitation, made for purposes of comparison and record-keeping.

Tax Anticipation Notes: Notes issued in anticipation of collection of taxes and retired from the proceeds of the tax levy whose collection they anticipate.

Tax Base: The total property valuation on which each taxing authority levies its tax rates.

Tax Increment Financing (TIF): Funding secured by the anticipated incremental increase in tax revenues resulting from the redevelopment of a defined area in accordance with Florida Statutes.

Tax Roll: The certificate of assessed/taxable value prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State) each year.

Tax Year: The calendar year in which ad valorem property taxes are levied to finance the fiscal year budget. For example, the tax roll for the 2020 calendar year would be used to compute the ad valorem taxes levied for the FY 2020/2021 County Budget.

Technical Review Committee: Any committee appointed by the Purchasing Agent or designee to establish and/or review specifications or scope of work for any procurement project.

Technology Ecosystem: The collection of technological solutions to be used by an entity to run its business and how their solutions connect with each other.

Telemedicine: The use of telecommunications to allow health care professionals to evaluate, diagnose and treat patients at a distance.

Tentative Millage: The tax rate adopted in the first public hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

Tipping Fees: A charge, generally by weight, for unloading or disposing solid waste directly at a landfill or transfer station.

Term Contracting: A technique by which a source of supply is established for a specific period of time.

Terms and Conditions: A general reference applied to the provisions under which bids must be submitted and which are applicable to most purchase contracts.

Terms of Payment: Purchase transactions requiring payment for the goods or services received, and with exception of an unusual exchange or barter agreement there are three basic payment terms: cash, open account, and secured account.

Total Response Time: In emergency response incidents, the time interval from the receipt of the alarm at the primary public safety answering point (PSAP) to when the first emergency response unit is initiating action or intervening to control the incident. (NFPA 1710 Standard)

Transfer: See the definitions for Interfund Transfer and Intrafund Transfer.

Transmittal Letter: See the definition for Budget Message.

Travel Time: The time interval that begins when an emergency response unit is en route to the emergency incident and ends when the unit arrives at the scene. (NFPA 1710 Standard)

Trust and Agency Fund: Funds used to account for assets held by the County in a trustee or fiduciary capacity or as an agent for individuals, organizations, other governments, or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results or operations and are not included in the budget. Most of these funds relate to the Sheriff's Office. Also often called Fiduciary Funds.

Truth in Millage Law: (also known as TRIM) A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various authorities.

Turnout Time: In emergency response incidents, the time interval that begins with notification of the emergency response facilities (ERFs) and emergency response units (ERUs) by either an audible alarm or visual annunciation or both and ends at the beginning point of travel time. (NFPA 1710 Standard)

Unauthorized Purchase: Any purchase, order, or contract that is made by any County employee or official outside of the purview of the Clay County Purchasing Ordinance, and/or the Purchasing Policy and Procedures.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

Uniform Accounting System: The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Uniform Commercial Code (UCC): Uniform statute law adopted by all states, except Louisiana, for consistency in law governing commercial transactions.

Unincorporated Area: Part of the County not within the boundaries of any municipality or city.

Unqualified Opinion: An opinion rendered without reservation by the independent auditor that an entity's financial statements are fairly presented in accordance with generally accepted accounting principles (GAAP).

Unreserved Fund Balance: Generally, a fund balance that has no restrictions and is therefore generally available for financial use.

User Fees: The charge for goods or services provided by local government to those private individuals who receive the service. These are also called Charges for Service.

Unsolicited Offer: Any offer other than one submitted in response to an Invitation for Bid.

Using Agency: Any department, division, activity, agency, commission, board, committee, authority, or other unit in county government that procures commodities, construction, or services.

Value Analysis: Organized effort to analyze the function(s) of products, systems, specifications, standards, practices and procedures for the purpose of satisfying the required function(s) in the most economical manner.

Vendor: Any individual, firm, corporation, etc., offering for sale, trade, exchange or otherwise supply items, goods, or services to the County in exchange for compensation.

Vision: A concise statement of a desired future condition, external circumstance, or state.

Voted Millage: Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in Florida. Such issues are called General Obligation Bonds.

Waiver of Bid(s): A process authorized by law or rule whereby a government purchasing office may procure items without competitive bidding procedures because of unique circumstances related to a particular need or procurement.

Waiver of Mistake or Informality: The act of disregarding errors or technical nonconformities in bids which do not change the substance of the bid and will not adversely affect the competition between bidders.

Warranty: A representation either expressed or implied that a certain fact regarding the subject matter of a contract is presently true or will be true.

Workday: The name of the software used for Clay County's Enterprise Resource Planning (ERP).

Worker Compensation Fund: A non-operating budgetary unit, utilized for internal purposes, used to account for all worker compensation expenditures and largely self-funded by the County.

Fiscal Year 2022/2023

17. RESOLUTIONS

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BCC Final Millage Resolution

RESOLUTION NO. 2021/2022 – 79

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR CLAY COUNTY (INCLUDING SPECIAL TAXING DISTRICTS AND DEPENDENT TAXING DISTRICTS IN CLAY COUNTY) FOR FISCAL YEAR 2022-2023; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Clay County, Florida, on September 27, 2022, adopted Fiscal Year 2022-2023 Final Millage rates following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Clay County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation has been certified by the County Property Appraiser to the Board of County Commissioners as \$14,662,746,473.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Clay County, Florida, that:

The Fiscal Year 2022-2023 aggregate operating millage rate is 8.3427 mills which is more than the current year aggregate rolled-back rate of 7.5632 mills by 10.31%.

The operating millage rates are broken down as follows:

<i>County Services</i>	<i>5.5605 mills</i>
<i>Unincorporated Services MSTU Fund</i>	<i>0.1343 mills</i>
<i>Law Enforcement MSTU-4 Fund</i>	<i>2.4014 mills</i>
<i>Fire Control MSTU-8 Fund</i>	<i>0.5048 mills</i>
<i>Lake Asbury MSBD</i>	<i>0.0000 mills</i>
<i>Challenger Center MSTU</i>	<i>3.0000 mills</i>

This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 27th day of September, 2022.

Board of County Commissioners Clay
County, Florida



Wayne Bolla, Chairman

ATTEST:



Tara S. Green
County Clerk of Court and Comptroller
Ex Officio Clerk to the Board

BCC Final Budget Resolution

RESOLUTION NO. 2021/2022 – 80

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Clay County, Florida, on September 27, 2022, held a public hearing as required by Florida Statutes, section 200.065; and

WHEREAS, the Board of County Commissioners of Clay County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2022-2023 as set forth in Attachment A.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Clay County, Florida, that:

1. The Fiscal Year 2022-2023 Final Budget be adopted.
2. This Resolution shall take effect immediately upon its adoption.


DULY ADOPTED at a public hearing this 27th day of September, 2022.

Board of County Commissioners Clay
County, Florida



Wayne Bolla, Chairman

ATTEST:



Tara S. Green
County Clerk of Court and Comptroller
Ex Officio Clerk to the Board

ATTACHMENT A

**Clay County, Florida
FY 2022-2023 Budget**

Fund Number and Title	Final FY 22-23 Budget
FD1000 General Fund	\$ 148,863,487
FD1001 Transportation Trust Fund	\$ 15,119,326
FD1002 Sheriff - Countywide Fund	\$ 46,432,591
FD1003 Florida Boating Improvement	\$ 1,364,159
FD1004 Oak Forest Road MSBU Fund	\$ 53,178
FD1005 County Alcohol and Other Drug Abuse Trust Fund	\$ 356,174
FD1006 Court Facility Fund	\$ 7,455,861
FD1007 Law Enforcement Trust Fund	\$ 30,605
FD1008 Law Library Fund	\$ 47,510
FD1009 Tourist Development Fund	\$ 2,672,209
FD1010 Health Insurance Trust Fund	\$ 30,310,340
FD1011 2nd Dollar Sheriff Education Fund	\$ 117,978
FD1012 Free Library Fund	\$ 531,585
FD1013 Investigative Drug Fund	\$ 7,792
FD1014 Legal Aid Fees Fund	\$ 204,004
FD1015 SHIP Program Fund	\$ 2,516,483
FD1016 Florida Art License Plate Fund	\$ 6,569
FD1017 2020 Bond Revenue Fund	\$ 21,849,410
FD1018 Probationary Control Fund	\$ 303,125
FD1019 Teen Court Fund	\$ 312,802
FD1020 Challenger Roadway MSTU Fund	\$ 15,914
FD1021 Student Drivers Education Fund	\$ 90,824
FD1022 Unincorporated Municipal Services MSTU Fund	\$ 6,196,221
FD1023 911-Wireless Fund	\$ 2,825,122
FD1024 State Court/Local Requirements Fund	\$ 406,009
FD1025 \$2 Recording Fee Fund	\$ 1,509,886
FD1026 Crime Prevention Program Fund	\$ 158,934
FD1027 Juvenile Program Fund	\$ 46,565
FD1028 Building Fund	\$ 16,204,822
FD1029 Law Enforcement MSTU Fund	\$ 35,018,574
FD1030 Fire Control MSTU Fund	\$ 14,515,696
FD1031 Fire Inspection Fund	\$ 214,260
FD1033 Local Housing Assistance - Coronavirus Relief Fund	\$ 11
FD1034 Federal Department of Justice (DOJ) - Contraband Forfeiture Fund	\$ 278,358
FD1035 Emergency Rental Assistance CARES Fund	\$ 3,494,916

Fund Number and Title	Final FY 22-23 Budget
FD1036 Local Provider Participation Fund	\$ 5,727,265
FD1037 Eagle Rock at Eagle Landing MSBU	\$ 27,619
FD1038 Reserve at Eagle Harbor MSBU	\$ 16,587
FD1039 Village Park 1A and 1B MSBU	\$ 46,571
FD1040 Royal Point 2B MSBU	\$ 23,389
FD1041 Eagle Landing at Oakleaf 5B MSBU	\$ 29,061
FD1042 Willow Springs Phase 1 MSBU	\$ 60,085
FD1043 Greyhawk Unit 2 MSBU	\$ 42,417
FD1044 Greyhawk Unit 3A MSBU	\$ 9,601
FD1045 Greyhawk Unit 3B Bloomfield Court MSBU	\$ 7,461
FD1046 Greyhawk Unit 3B Cloverdale Court MSBU	\$ 6,081
FD1047 Greyhawk Unit 3B Poolside Court MSBU	\$ 6,759
FD1048 Cameron Oaks Phase 3 Evers Cove MSBU	\$ 17,104
FD1049 Cameron Oaks Phase 3 Belen Court MSBU	\$ 8,951
FD1050 Silver Oaks Road MSBU Fund	\$ 12,214
FD1051 Blue Jay MSBU Fund	\$ 70,957
FD1052 Hidden Waters MSBU Fund	\$ 23,371
FD1053 NSP Grant Fund	\$ 179,650
FD1054 American Rescue Plan Fund	\$ 38,572,352
FD1055 Oakland Hills MSBU Fund	\$ 31,884
FD1056 Pine Ridge West MSBU Fund	\$ 40,626
FD1057 Azalea Ridge UN3 MSBU Fund	\$ 34,809
FD1058 Cameron Oaks Phase1 and Phase2 MSBU Fund	\$ 34,718
FD1059 Kindlwood PH3 Road MSBU Fund	\$ 16,440
FD1060 Somerset Road MSBU Fund	\$ 39,664
FD1062 Black Creek Hills MSBU Fund	\$ 19,089
FD1065 Community Development Block Grant Fund	\$ 749,122
FD1066 Opioid Settlement Fund	\$ 1,270,497
FD1067 Grove Pointe - PH1 and PH2 MSBU Fund	\$ 39,449
FD1068 Village Park Unit 1-C MSBU Fund	\$ 20,992
FD1069 Willow Springs PH2 MSBU Fund	\$ 36,851
FD1071 Tourism Marketing - 4th and 6th Cents Fund	\$ 2,371,972
FD1072 Radio System Towers and Maintenance	\$ 993,338
Total Special Revenue Funds	\$ 261,254,760
FD2000 2020 Bond Debt Service Fund	\$ 8,403,000
Total Debt Service Funds	\$ 8,403,000
FD3002 Impact Fee District 2 Fund	\$ 4,671,572
FD3001 Impact Fee District 3 Fund	\$ 8,449,120
FD3003 Capital Improvement Plan (CIP) Projects Fund	\$ 70,970,898
FD3004 Capital Improvement Plan (CIP) Fund - Northeast Sector Fund	\$ 731,905
FD3005 Capital Improvement Plan (CIP) Fund - West Sector	\$ 229,025

Fund Number and Title	Final FY 22-23 Budget
FD3006 Branan Field Adequate Public Facility (APF) Fund	\$ 1,453,181
FD3007 Sidewalk Fund	\$ 280,039
FD3008 Lake Asbury Adequate Public Facility (APF) Fund	\$ 327,103
FD3009 Mobility Fees Fund	\$ 19,385,753
FD3010 2020 Bond Construction Fund	\$ 110,171,000
Total Capital Improvement Funds	\$ 216,669,596
FD4000 Solid Waste Fund	\$ 52,989,069
FD4001 Universal Collection Fund	\$ 13,205,827
Total Enterprise Funds	\$ 66,194,896
Total All Funds	\$ 701,385,740
Lake Asbury MSBD	\$ 1,441,300
Overall Total	\$ 702,827,040

Lake Asbury MSBD Final Millage Resolution

RESOLUTION NO. 22-01

A RESOLUTION OF THE LAKE ASBURY MUNICIPAL SERVICE BENEFIT DISTRICT, CLAY COUNTY, FLORIDA, ADVISING THE CLAY COUNTY BOARD OF COUNTY COMMISSIONERS OF ITS REQUEST THAT NO AD VALOREM MILLAGE BE LEVIED BY OR ON BEHALF OF THE DISTRICT ON PROPERTIES LOCATED WITHIN THE DISTRICT TO GENERATE AD VALOREM TAX REVENUE FOR DISTRICT OPERATING PURPOSES FOR FISCAL YEAR 2022-2023; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lake Asbury Municipal Service Benefit District ("District") was established as a dependent special district by Special Act of the Florida Legislature through Chapter 86-392, Laws of Florida and given the purpose therein to maintain the lakes and dams of Lake Asbury, South Lake Asbury and Lake Ryan; and

WHEREAS, the Board of Trustees of the District ("Board") as the governing body of the District is authorized to levy up to one (1) mill of ad valorem taxes on properties within the boundaries of the District for the aforementioned purposes; and

WHEREAS, the Board is also authorized to levy annual non-ad valorem assessments against properties within the boundaries of the District to achieve its legislatively authorized purposes and intends to levy such assessments for fiscal year 2022-2023; and

WHEREAS, the Board has determined that the non-ad valorem assessments it will levy are sufficient to support the operational and other functions of the District for fiscal year 2022-2023 and therefore, it is not necessary to levy any ad valorem millage against properties in the District for fiscal year 2022-2023; and

WHEREAS, the purpose of this Resolution is to memorialize and document the Board's decision to levy zero (0) mills in ad valorem taxes on properties within the boundaries of the District and to advise and request of the Clay County Board of County Commissioners that zero

(0) mills of ad valorem taxes be included in tax bills for District operations for fiscal year 2022-2023.

NOW THEREFORE, BE IT RESOLVED by the Board of the District as follows:

Section 1. The Board requests the Clay County Board of County Commissioners approve and adopt a levy of ad valorem taxes for the District at the rate of zero (0) mills on properties with the boundaries of the District for fiscal year 2022-2023.

Section 2. This Resolution shall become effective upon adoption by the Board.

Passed and adopted this 11th day of July, 2022.



Alton Davis
Board Chairman

Attest:



Shirley Phillips
District Secretary

Lake Asbury MSBD Final Budget Resolution

RESOLUTION NO. 22-02

A RESOLUTION OF THE LAKE ASBURY MUNICIPAL SERVICE BENEFIT DISTRICT OF CLAY COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2022-2023, PROVIDING AN EFFECTIVE DATE.

WHEREAS, in conformance with Chapter 86-392, Laws of Florida, the Board of Trustees ("Board") of the Lake Asbury Municipal Service Benefit District ("LAMSBD") has this day conducted a public hearing on its proposed budget for Fiscal Year 2022-2023 as well as the levy of a non-ad valorem assessment for LAMSBD operations for Fiscal Year 2022-2023; and


WHEREAS, in conformance with Section 189.418(4), Fla. Stat., the LAMSBD has published its tentative budget on its website more than two days prior to the date of the public hearing on its budget and the adoption of this Resolution.

NOW THEREFORE, BE IT RESOLVED by the Board of the LAMSBD as follows:

Section 1. The Board adopts the budget attached hereto as Exhibit "A" as its budget for Fiscal Year 2022-2023.

Section 2. This Resolution shall become effective upon passage.

Passed and adopted this 11th day of July, 2022.



Alton Davis
Board Chairman

Attest:



Shirley Phillips
District Secretary

Exhibit “A”

**LAKE ASBURY MUNICIPAL SERVICE BENEFIT DISTRICT
2022-2023 DRAFT BUDGET**

	2022 - 2023 APPROVED BUDGET
FUND BALANCES CARRYFORWARD (Estimated)	460,000.00
ESTIMATED REVENUES	
2911 · Special Assessments (445 @\$2,400 per)	1,068,000.00
2912 - Discounts / Penalties	(36,000.00)
2915 · Interest Income	1,000.00
2999 · Less 5% per FS 129.01	(51,700.00)
Total Estimated Revenues	981,300.00
TOTAL ESTIMATED REVENUES & BALANCES FORWARD	1,441,300.00
EXPENDITURE / EXPENSES	
5100 · PERSONNEL SERVICES	
5130 · Other Salaries and Wages	7,500.00
5210 · FICA Taxes	575.00
Total 5100 · PERSONAL SERVICES	8,075.00
5300 · OPERATING EXPENDITURE/EXPENSES	
5310 · Professional Services	
5311 · Legal	60,000.00
5312 · Engineering Fees	170,000.00
Total 5310 · Professional Services	230,000.00
5320 · Accounting and Auditing	
5321 · Audit Fees	10,125.00
5322 · Accounting Fees	5,000.00
Total 5320 · Accounting and Auditing	15,125.00
5340 · Other Contractual Services	
5341 · CC Tax Collector Collection Fee	22,000.00
5343 · CC Tax Collector Cert of Assessment	260.00
5346 · Web Master Support	4,500.00
5348 - Storage	
Total 5340 · Other Contractual Services	26,760.00
5400 · Travel and Per Diem	
5401 · Secretarial Travel	500.00
5402 · Trustee's Travel	100.00
Total 5400 · Travel and Per Diem	600.00
5410 · Communications and Freight Services	
5411 · General Mailings / Postage	300.00
Total 5410 · Communications and Freight Services	300.00
5430 - Utility Services	
5430 - Utility Services	550.00
5450 · Insurance	
5451 · Liability Insurance	10,000.00
5455 · Bond Insurance	250.00
Total 5450 · Insurance	10,250.00

**LAKE ASBURY MUNICIPAL SERVICE BENEFIT DISTRICT
2022-2023 DRAFT BUDGET**

5460 · Repair and Maintenance Services	
54601 - Misc. Repairs & Maintenance	30,000.00
54601 - Scheduled Monthly Maintenance	54,000.00
54601 - Toe Drain Repair SLA	30,000.00
54613 · Mowing	28,100.00
54615 - Erosion Control (fire ant treatments)	
54617 · Habitat Improvement/Fish	6,500.00
Total 5460 · Repair and Maintenance Services	148,600.00
5480 · Promotional Activities	
5481 · Advertising - Legal	800.00
Total 5480 · Promotional Activities	800.00
5492 - Computer Software & Audio Equipment	2,500.00
5510 · Office Supplies	1,500.00
5540 · Books, Pubs, Subscriptions, Members	
5541 · Association Membership Fees	175.00
5542 - FL Association of Special Districts	1,000.00
Total 5540 · Books, Pubs, Subscriptions, Members	1,175.00
Total 5300 · OPERATING EXPENDITURE/EXPENSES	438,160.00
Total - PERSONAL SERVICES & OPERATING EXPENDITURES/EXPENSES	446,235.00
5600 · CAPITAL OUTLAY	
5630 · Infrastructure (CIP Fund)	400,000.00
5630 - Security Fencing & gates	25,000.00
5630 - Engineering / dredging	100,000.00
Total 5600 · CAPITAL OUTLAY	525,000.00
5700 · DEBT SERVICE	
Total 5700 · DEBT SERVICE	-
Reserve for Capital (Emergency Reserve Included)	343,500.00
9999 - Reserve for Contingencies (Max 5%) (Balancing \$ to bring budget into balance)	1,565.00
TOTAL APPROPRIATED EXPENDITURES & ENDING BALANCE	1,441,300.00
BUDGET SURPLUS /(SHORTAGE)	-

Lake Asbury MSBD Non-Ad Valorem Assessment Resolution

RESOLUTION NO. 22-03

A RESOLUTION OF THE LAKE ASBURY MUNICIPAL SERVICE BENEFIT DISTRICT, CLAY COUNTY, FLORIDA, ESTABLISHING A NON-AD VALOREM ASSESSMENT FOR FISCAL YEAR 2022-2023 AND ADOPTING A NON-AD VALOREM ASSESSMENT ROLL FOR FISCAL YEAR 2022-2023; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Trustees ("Board") of the Lake Asbury Municipal Service Benefit District ("LAMSBD") is authorized through Chapter 86-392, Laws of Florida, as amended by Chapter 2010-268, Laws of Florida, and the assessment referendum approved vote in 2021, to levy non-ad valorem assessments on lots within the LAMSBD of up to \$2,400.00 per lot; and

WHEREAS, the Board of the LAMSBD has previously adopted a Resolution electing to utilize the provisions of Section 197.3632, Florida Statutes, for purposes of levying and collecting non-ad valorem assessments on lots within the District; and

WHEREAS, the Board of the LAMSBD has levied a non-ad valorem assessment of \$600.00 per lot for the current (2021-2022) fiscal year; and

WHEREAS, the LAMSBD assessment referendum in 2021 was approved by the majority of registered voters, authorizing the non-ad valorem assessment to be an amount up to \$2,400.00 per lot for funding upcoming projects for needed repairs and upgrades to the dams and water control structures the District is responsible for; and

WHEREAS, the Board of the LAMSBD has determined that a non-ad valorem assessment of \$2,400.00 per lot for fiscal year 2022-2023 is needed for the upcoming projects for needed repairs and upgrades to the dams and water control structures that the District is responsible for; and

WHEREAS, the LAMSBD has been provided a non-ad valorem assessment roll for the LAMSBD by the Clay County Property Appraiser's Office for fiscal year 2022-2023, a copy of which is attached hereto as Exhibit "A"; and

WHEREAS, the Board finds that the purpose of the increased non-ad valorem assessments approved through this Resolution are to provide funds for the upcoming projects for needed repairs and upgrades to the dams and water control structures the District is responsible for and also for the continuing maintenance of the lakes and dams known as Lake Asbury, South Lake Asbury and Lake Ryan, consistent with the provisions of Chapters 86-392 and 2010-268, Laws of Florida; and

WHEREAS, the Board finds that the non-ad valorem assessments approved through this Resolution will equally benefit all properties assessed as a consequence of the needed repairs and upgrades to the dams and water control structures and also the maintenance of the lakes and dams in the LAMSBD and further finds that the non-ad valorem assessment approved through this Resolution is fairly and equitably apportioned among properties receiving the benefits of the repairs, upgrades, and maintenance activities conducted by the LAMSBD; and

WHEREAS, pursuant to notice, the Board of the LAMSBD has this day conducted a duly noticed public hearing regarding adoption of the LAMSBD Non-Ad Valorem Assessment Roll and adoption of the per lot assessment for the LAMSBD for fiscal year 2022-2023.

NOW THEREFORE, BE IT RESOLVED by the Board that:

Section 1. The Non-Ad Valorem Assessment Roll attached hereto as Exhibit "A" is adopted for purpose of levying non-ad valorem assessments on lots in the District for fiscal year 2022-2023.

Section 2. The assessment per lot to be levied on lots within the District for fiscal year 2022-2023 is \$2,400.00 per lot.

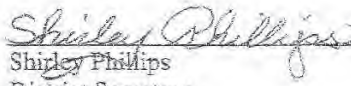
Section 3. This Resolution shall become effective upon passage.

Passed and adopted this 11th day of July, 2022.



Alton Davis
Board Chairman

Attest:



Shirley Phillips
District Secretary

Exhibit “A”

Note: Exhibit A, Non-Ad Valorem Tax Roll for the Lake Asbury MSBD of Resolution 22-03 is not included in this document due to its volume.

