



Mike Roess Gold Head Branch State Park



## **FY 2021/2022 FINAL Budget**

**Board of County Commissioners**

**Clay County, Florida**

**Small towns. Big passions.**

**September 28, 2021 Version**



**SMALL TOWNS. BIG PASSIONS.**

*FY 2021/2022 Final Budget*  
**CLAY COUNTY BOARD of COUNTY COMMISSIONERS**

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**CLAY COUNTY, FLORIDA**



**F Y 2 0 2 1 / 2 0 2 2**

**F I N A L B U D G E T**

**OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

**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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**County Manager**

P.O. Box 1366  
477 Houston Street  
Green Cove Springs, FL  
32043

Area Code: 904  
Phone: 284-6352  
269-6352  
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, DC  
District 5

**Switchboard:**  
GCS (904) 284-6300  
KH (352) 473-3711  
KL (904) 533-2111  
OP/MBG (904) 269-6300  
[www.claycountygov.com](http://www.claycountygov.com)



October 1, 2021

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 2021/2022. The adoption of an annual budget is one of the most important actions that 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 citizens, 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 all our citizens.

Development of the budget involved a collaborative process that provided for input from the Board of County Commissioners, county staff, Constitutional Officers, various outside agencies, and the citizens of the county, all working together to establish spending priorities. It included two Budget Workshops as well as an organized a series of Budget Town Hall Meetings in each Commissioner's District.

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

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

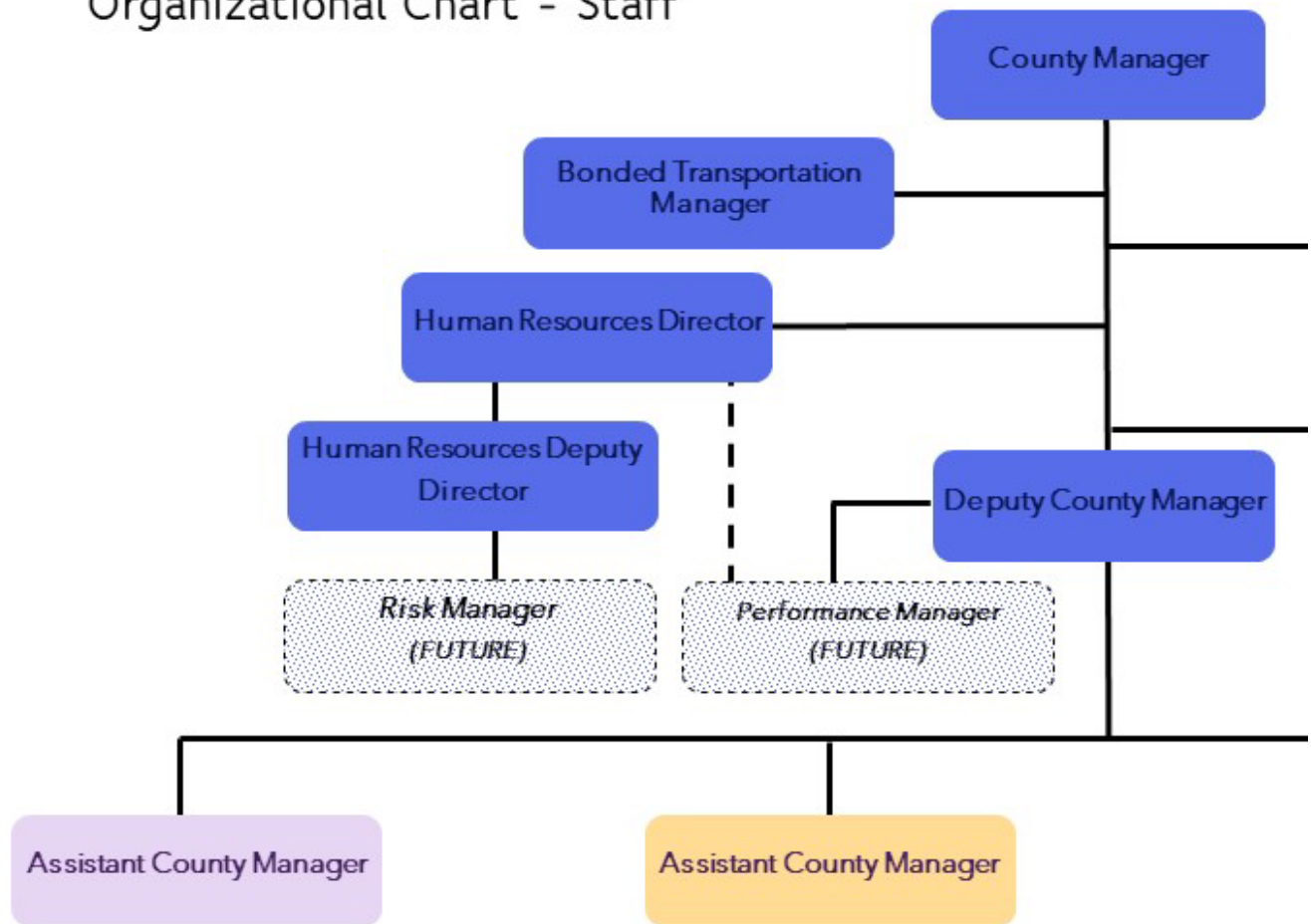
All my best,

A handwritten signature in black ink, appearing to read "Howard Wanamaker".

Howard Wanamaker  
Clay County Manager

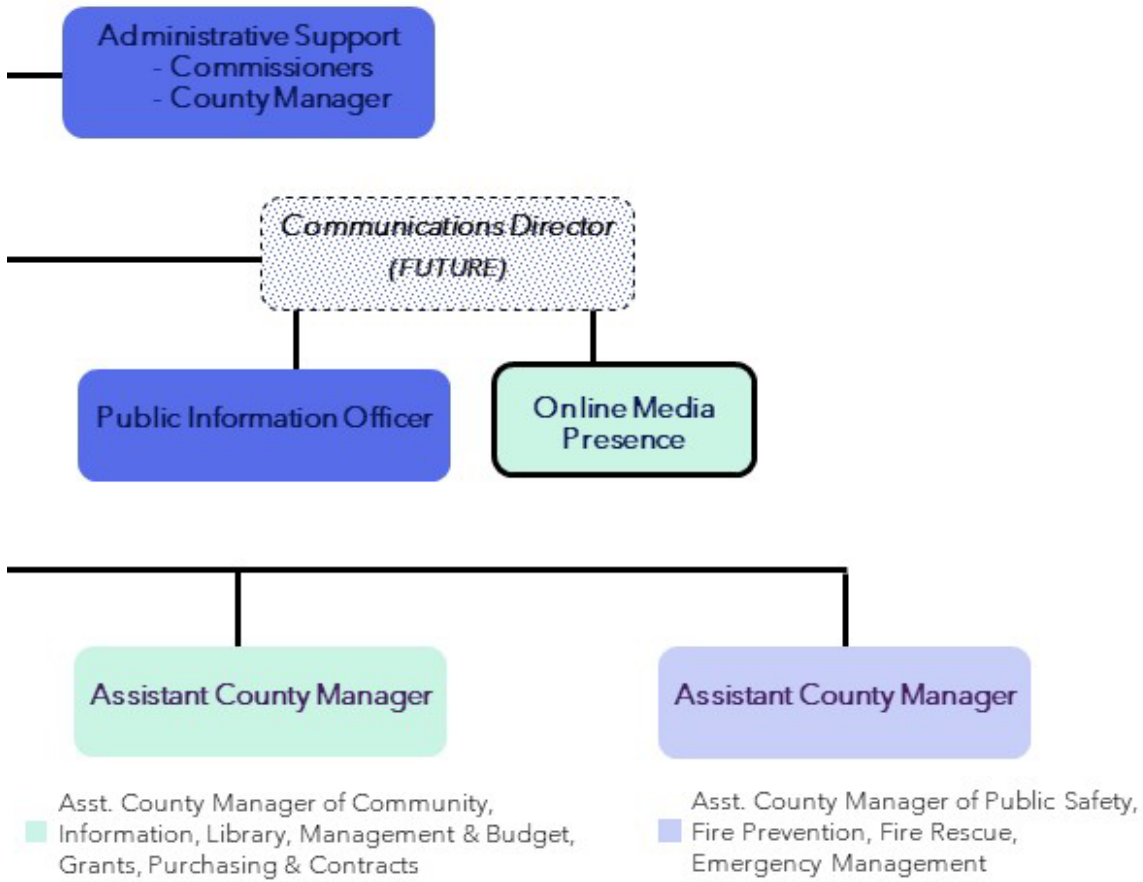
# Clay County, Florida

## Organizational Chart - Staff



Asst. County Manager of Environmental, Extension, Facilities & Maintenance, Parks & Recreation, Tourism, Resiliency / Sustainability

Asst. County Manager of Building, Economic Development, Planning & Zoning, Engineering, Public Works





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## **Fiscal Year 2021/2022 Projected Monthly Key Dates**

### **January 2022**

- BCC Workshop: Operating and Capital Improvement Plan Revenues

### **February 2022**

- BCC Workshop: Capital Improvement Plan and American Rescue Plan Projects

### **March 2022**

- BCC Workshop: Operating Priorities

### **April 2022**

- BCC Workshop: Legislative Impacts

### **July 2022**

- BCC Workshop: FY 2022/2023 Budget and Capital Improvement Plan
- Set FY 2022/2023 Maximum Millage Rates, and Date, Time and Place for First Public Budget Hearing

### **August 2022**

- BCC Workshop: FY 2022/2023 Budget
- TRIM Notices Mailed to Property Owners

### **September 2022**

- Public Hearing: FY 2022/2023 Tentative Millage Rates and Budget
- Public Hearing: FY 2022/2023 Final Millage Rates and Budget

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## **DISTINGUISHED BUDGET PRESENTATION AWARD**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Clay County, Florida, for its Annual Budget for the fiscal year beginning October 01, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Clay County  
Florida**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morrill*

Executive Director

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Fiscal Year 2021/2022

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Fiscal Year 2021/2022

# County Overview

## 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 currently serving as the Chairman for the BCC for a second time and he is also Chair for the Tourism Development Council. He is a former 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.

~ ~ ~ ~

### 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 Vice Chairman and Chair 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.

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### **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 Vice Chairman of the Finance and Audit 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.

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#### **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 & 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 Chairman of the Finance and Audit Committee and believes one of the most important areas of focus for the County is infrastructure planning and implementation.

“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 (Republican) is completing her first term as a County Commissioner representing District 5.

Dr. Kristen Burke, 49, was born in the Navy Hospital in Portsmouth, VA. Soon after, her family moved to the local area when her father was stationed at Mayport. Kristen is a Doctor of Chiropractic (DC) and long-time business owner of Fleming Island Family Chiropractic on East-West Parkway.

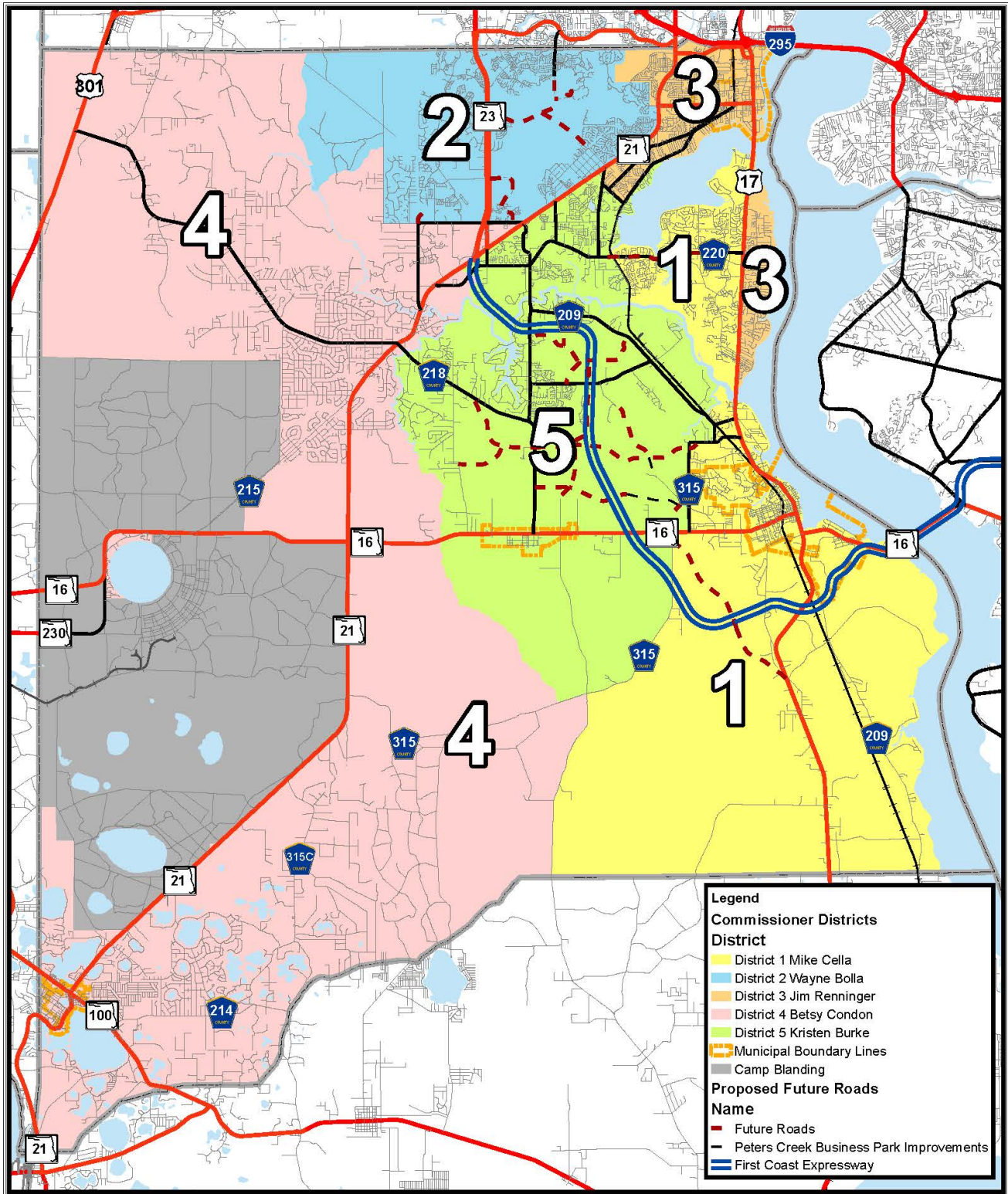
When Kristen was a teenager, she met her future husband, Harold Burke. Harold was born in Green Cove Springs and is a life-long resident, except for his years away attending college. Kristen attended the University of Florida for her undergraduate studies and received her Bachelor of Science Degree from the University of North Florida. After graduation from UNF, Kristen and Harold were married. Kristen then received her doctorate in Chiropractic Medicine from Life University in Marietta, Georgia. They both agreed there was no better place than Clay County to come back to, start their business and raise their family. Kristen and Harold Burke still reside in Clay County with their four children in Russell Landing, a small community near Lake Asbury.

In the business community, Kristen promotes business-friendly leadership in Clay County through her civic affiliations and as a local business owner, supporting pro-business candidates. 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. As a life-long Republican, 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 thrust 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.

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

As a small business owner in Clay County for the past 20 years, Kristen loves her community and would like to continue in a stronger manner to do more in the community as part of the Commission. One of Kristen’s priorities as a County Commissioner is to keep taxes low in Clay County. Kristen believes better government is less government. 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. “Communication and transparency is key, just as in any successful business,” Kristen said. Kristen has confidence this concept will provide citizens with decision-making power, and a mechanism to voice their opinions in that government. Kristen’s strong work ethic and traditional values will make her an asset on the Commission.



**Legend**

**Commissioner Districts**

**District**

- District 1 Mike Cella
- District 2 Wayne Bolla
- District 3 Jim Renninger
- District 4 Betsy Condon
- District 5 Kristen Burke

**Municipal Boundary Lines**

**Camp Blanding**

**Proposed Future Roads**

**Name**

- Future Roads
- Peters Creek Business Park Improvements
- First Coast Expressway



0 0.5 1 2 3 4 5 Miles

This information is provided as a visual representation only and is not intended to be used as legal or official representation of legal boundaries. The Clay County Board of County Commissioners assumes no responsibility associated with its use.

File Name: Commissioner\_Map\_8.5x11

## County Commissioner Districts Clay County, Florida



Created By: GIS Department  
Map Prepared: 11/30/2020

## 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 more than 219,000 residents that enjoy a quality of life that meets their desired pace and unique interests.

Clay County is Florida's 37th county with its 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. There have been several nationally known Clay County native-born residents including: Nixon Smiley, a renowned journalist, naturalist, and the author of 15 books; General Roy S. Geiger, USMC, a famous WWII General; Augusta Savage, an African American and internationally known sculptor who was part of the "Harlem Renaissance" in Paris during the 1920s and 1930s; and Charles Merrill, the founder of Merrill Lynch.

Located southwest of Jacksonville, Florida and with the entire eastern boundary situated along the lower banks of the beautiful St. Johns River, Clay County is abundant in scenic beauty and natural resources. The County consists of four incorporated municipalities: Green Cove Springs, Keystone Heights, Orange Park, and Penney Farms, as well as

many unincorporated communities. County residents are united around strong shared values that are represented through six Passion Pillars: **Family, Faith, Natural Amenities and Waterways, Drive for the Future and Innovation, County and Military Heritage, and Distinctive Small Town and all they Represent.**



Tree House at Camp Chowenwaw, Green Cove Springs, Florida

**Family:** Families are attracted to Clay County because of its top-rated school system, small-town appeal with thriving neighborhoods, and a low crime rate. 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 79 parks with forests, trails, playgrounds, athletic fields, and boat ramps that offer recreational opportunities for the whole family. Connecting. Belonging. That's what you'll find here.

**Faith:** Clay County was founded in 1858 and much of the historic architecture remains. Clay County's rich history and stories are centered around the historic churches in the area. Many of these churches still dot the landscape and community members of strong faith are devoted to preserving them. The Middleburg United Methodist Church is 197 years old and still offers Sunday Services. Organized in 1863, the Hickory Grove Baptist Church in Green Cove Springs is one of the earliest buildings constructed in Clay County. The Mt. Zion African Methodist Episcopal Church in Green Cove Springs was built in 1873 and was known to the first African American congregation in Clay County.



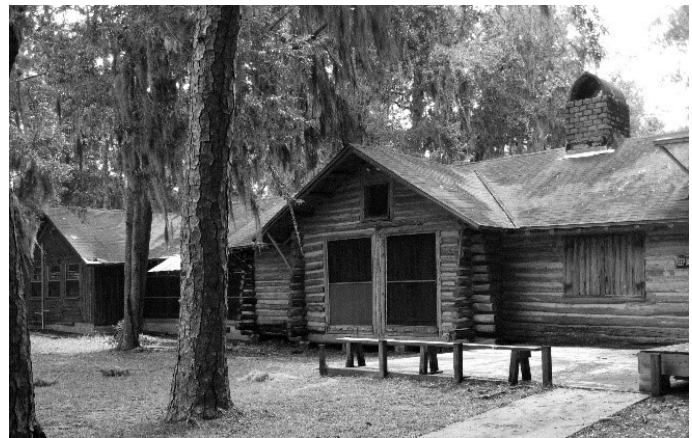
St. Mary's Episcopal Church in Green Cove Springs, Florida



Swimming Pen Creek, Doctor's Inlet, Florida

**Natural Amenities and Waterways:** Clay County encompasses 644 square miles of land with 39 square miles of navigable waterways and a 28-mile eastern boundary nestled along the lower banks of the St. Johns River. These natural waterways provide astonishing views and abundant boating, fishing and kayaking opportunities from the 13 public boat ramps and piers. Clay County also has extensive tracts of conservation lands, including Jennings and Belmore State Forests, Gold Head Branch State Park, Green Cove Springs Nature Preserve and the Black Creek Ravines and Bayard Conservation Areas, among others. An extensive public park system offers 164 miles of hiking, paddling, equestrian and bike trails where you can unplug from the hectic pace of life and discover your passion for the outdoors.

**Camp Chowenaw Park** was a historical Girl Scout Camp first opening in 1933. The Girl Scouts operated the camp along Black



The Big Cabin at Camp Chowenaw, Circa 1930s

Creek for over 70 years before deciding to relocate approximately five miles upstream. The County purchased the 150-acre site in March 2006 with the aid of a Florida Communities Trust Grant. The rustic Big Cabin is the last remaining building from the original camp which was constructed with assistance from the Depression-era Reconstruction Finance Corporation of President Herbert Hoover's administration in the early 1930s.

Muskogee and Cooks Cabins, and the Girl Scout Museum were built in the 40s and Orange Blossom and Squirrel Run cabins were built in the 50's. Preserving these historical structures is a goal of the County. The park provides resource-based recreation including camping, fishing, kayak launch, a Girl Scout history museum, and nature programs led by trained naturalists.

**Moccasin Slough Park** is 255 acres of protected property that was acquired by Clay County in 2004 with the assistance of The Florida Communities Trust, The Land and Water Conservation Fund, the Trust for Public Land, and the North Florida Lands Trust. It is one of the last large, undeveloped tracts of land on the St. Johns River. It is located in the unincorporated area of Fleming Island north of Green Cove Springs. This park is managed as a passive outdoor recreation area providing a fitness trail, picnicking, and public access to the Black Creek Trail. Moccasin Slough's combination of natural wetland and upland features provides outstanding environmental education opportunities to residents and visitors.

**Ronnie Van Zant Park in Lake Asbury** was deeded to Clay County in 1992. The park was a generous donation made from the Van Zant family in memory of Ronnie Van Zant the lead singer of the Lynyrd Skynyrd Band, whose legacy has deep roots in Clay County. The 90-acre park offers a variety of amenities including eight covered pavilions, a youth fishing pier, basketball court, disk golf and soccer fields, tennis, volleyball and pickleball courts, and playground equipment including a new youth fitness course. Hiking trails will lead you from sandhills, through transitional areas and into wetlands. Gopher tortoises are a common site in the sandhill communities.

**Drive for the Future, Innovation:** Clay County has a business community that is over 4,400 strong with industries leading in information technology, manufacturing, healthcare and life sciences, aviation and defense, and logistics and distribution. Clay County has a thriving timber industry with its beginnings in British Colonial Times. Today more than 263,000 acres of timberland support 675 jobs and contribute \$48 million to the economy annually. Partnerships with the Board of County Commissioners, Chamber of Commerce, Development Authority, Economic Development Corporation and other stakeholders support economic development for businesses. Clay County is primed for growth for many reasons including support and incentives for economic development, zoning and entitlements for significant commercial, office and industrial space, and a strong multi-modal transportation system that includes the new First Coast Expressway, numerous rail lines and the Keystone Heights Airport. Clay County also has a well-trained and skilled workforce that is a product of the advanced STEM education and professional development career pathways offered by a first-class library system and the A-rated Clay District Schools.



4H Robotics Camp

**Country and Military Heritage:** There are more than 30,000 veterans that call Clay County home and the County offers a network of resources that supports them. Clay County's Veterans Services Department works every day to promote the health, welfare, and quality of life veterans and their families, and the A. K. Baker VA Clinic in Middleburg will be opening in September of 2020. The County has a proud military heritage that can be observed through annual military and veteran's appreciation events, two military museums, and a beautiful TAPS Monument dedicated to the 66 Clay County veterans who made the ultimate sacrifice for our Country.

In 1939, Clay County was chosen as the sight of one of the largest U.S. Army training bases in Florida during WWII, Camp Blanding. Originally established as a state-owned training reservation for the Florida National Guard, the mobilization of reserve forces and rapid expansion of the entire U.S. Army required it to be enlarged and converted to a federal reservation. To support the war effort, hundreds of thousands of troops trained at the facility including formations of Infantry, Cavalry, Tank Destroyer, Field Artillery, Engineer, Medical and other specialized troops. The site also housed a 2800-bed hospital and a German Prisoner of War Compound. After WWII, Camp Blanding reverted to state control and serves today as a joint military training center for the Florida National Guard encompassing 70,000 acres and is home to the Camp Blanding Military Museum.



TAPS Memorial, Green Cove Springs, Florida





Camp Blanding, Circa 1940s

Former Naval Air Station Lee Field, now Reynolds Industrial Park, in Green Cove Springs, was a flight-training center used by the U.S. Navy and Marines. The Navy began acquiring the property in 1940 and used it until the early 1960s. At the end of WWII, the Navy converted Lee Field into a facility used to deactivate and store a large reserve fleet. The site was declared excess in 1963 and deeded to the City of Green Cove Springs, and later sold to J. Louis Reynolds.

**POW/MIA Flag** was inspired by an Orange Park woman, Mary Helen Hoff, in the 1970s. Mrs. Hoff's husband, Navy Commander Michael G. Hoff, was shot down in



combat during the Vietnam War and was never found. Annin & Co. designed the flag for Mrs. Hoff who refused all rights to it because she didn't want to own something that everyone should own. The POW/MIA flag originated in Clay County and has become one of the most recognizable flags in the world and a lasting symbol for those who served their Country but never came home.

**Distinctive Small Towns and All They Represent:** Small Towns. Big Passions, that's what you will find in Clay County. The small towns and neighborhoods 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 the small town feel only found here.



July 4th Parade in Keystone Heights, Florida



Fiscal Year 2021/2022

# Structure & Policy

## **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.

The next five (5) sections of the budget document provide expenditure summaries for divisions/programs, otherwise known as cost centers, by their different types of funds. Further details can be found in the County Overview section in the Fund Structure subsection of this document. These sections are:

### **General Fund**

### **Special Revenue Funds**

### **Debt Service Funds**

### **Capital Improvement Funds**

### **Enterprise Funds**

### **Municipal Service Taxing Units (MSTUs)**

In this section, you will find charts reflecting revenue and expenditures associated with the Municipal Service Taxing Units (MSTUs).

### **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. Further details pertaining to the American Rescue Plan can be found in the Special Revenue Fund section in the American Rescue Plan (157-2160A) subsection of this document.

### **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 divisions/programs. The divisions/programs 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 divisions 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, Management Information Systems (MIS), Purchasing, Risk Management, Human Resources, Building Maintenance, and Planning & Zoning.

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 Circuit Court, 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 Divisions. These divisions 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 divisions 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 divisions 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 divisions, 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. The Animal Services and the Mosquito Control Divisions 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 & 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 & Recreation Administration and Library Services Divisions 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 & 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

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### General Fund

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Fund 001 General Fund

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### Special Revenue Funds

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Fund 101 Transportation Trust Fund	Fund 140 Law Enforcement MSTU Fund
Fund 102 Fine & Forfeiture Fund	Fund 142 Fire Control MSTU-8 Fund
Fund 103 Florida Boating Improvement Fund	Fund 143 Fire Inspection Fund
Fund 104 Hidden Waters MSBU Fund	Fund 144 Black Creek Hills MSBU Fund
Fund 105 County Alcohol & Other Drug Abuse Trust Fund	Fund 146 CARES Act Fund
Fund 106 Court Facility Fund	Fund 147 Local Housing Assistance - Coronavirus Relief Fund
Fund 107 Law Enforcement Trust Fund	Fund 148 Silver Oaks Road MSBU Fund
Fund 108 Law Library Fund	Fund 149 Oakland Hills Road MSBU Fund
Fund 109 Tourist Development Fund	Fund 150 Pine Ridge West Road MSBU Fund
Fund 110 Health Insurance Trust Fund	Fund 151 Azalea Ridge Unit 3 Road MSBU Fund
Fund 112 2nd Dollar Sheriff Educational Fund	Fund 152 Cameron Oaks Phase 1 Road MSBU Fund
Fund 113 Free Library Fund	Fund 153 Kindlewood Phase 3 Road MSBU Fund
Fund 114 Investigative Drug Fund	Fund 154 Somerset Road MSBU Fund
Fund 115 Legal Aid Fees Fund	Fund 155 Federal DOJ-Contriband Forfeiture
Fund 116 SHIP Program Fund	Fund 156 Emergency Rental Assistance Fund
Fund 117 Florida Art License Plate Fund	Fund 157 American Rescue Plan Fund
Fund 120 2020 Bond Revenue Fund	Fund 158 Local Provider Participation Fund
Fund 121 Probationary Control Fund	Fund 159 Eagle Rock at Eagle Landing MSBU Fund
Fund 124 Oak Forest Road MSBU Fund	Fund 160 Reserve at Eagle Harbor MSBU Fund
Fund 125 Teen Court Fund	Fund 161 Village Park 1A and 1B MSBU Fund
Fund 127 NSP Grant Fund	Fund 162 Royal Point 2B MSBU Fund
Fund 128 Challenger Roadway MSTU Fund	Fund 163 Eagle Landing at Oakleaf 5B MSBU Fund
Fund 129 Student Drivers Education Fund	Fund 164 Willow Springs Phase 1 MSBU Fund
Fund 131 Unincorporated Municipal Services MSTU Fund	Fund 165 Greyhawk Unit 2 MSBU Fund
Fund 132 Blue Jay MSBU Fund	Fund 166 Greyhawk Unit 3A MSBU Fund
Fund 133 911 - Wireless Fund	Fund 167 Greyhawk Unit 3B Bloomfield Court MSBU Fund
Fund 134 State Court/Local Requirements Fund	Fund 168 Greyhawk Unit 3B Cloverdale Court MSBU Fund
Fund 135 \$2 Recording Fee Fund	Fund 169 Greyhawk Unit 3B Pondsides Court MSBU Fund
Fund 136 Crime Prevention Program Fund	Fund 170 Cameron Oaks Phase 3 Evers Cove MSBU Fund
Fund 137 Juvenile Program Fund	Fund 171 Cameron Oaks Phase 3 Belen Court MSBU Fund
Fund 138 Building Fund	

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### Debt Service Funds

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Fund 205 Surtax Revenue Bond Series 2009 Fund	Fund 220 2020 Bond Debt Service Fund
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### Capital Improvement Funds

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Fund 301 \$12.50 Motor Vehicle Surcharge Fund	Fund 309 Branan Field APF Fund
Fund 303 Impact Fee District 2 Fund	Fund 310 Sidewalk Fund
Fund 304 Impact Fee District 3 Fund	Fund 311 Lake Asbury APF Fund
Fund 305 Capital Improvement Project (CIP) Fund	Fund 312 Mobility Fees Fund
Fund 306 CIP Fund - Northeast Sector	Fund 320 2020 Bond Construction Fund
Fund 307 CIP Fund - West Sector	

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### Enterprise Funds

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Fund 401 Solid Waste Fund	Fund 402 Universal Collection Fund
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## **Clay County Fund Structure Detail**

### ***Funds & Descriptions***

**General (001):** 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 (101):** This operating fund accounts for most operations of the Public Works, Traffic Signs and Street Striping, and Traffic Signals Divisions. The primary revenue source of the fund is motor and diesel fuel taxes.

**Fine & Forfeiture (102):** 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 (103):** 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.

**Hidden Waters MSBU (104):** 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.

**County Alcohol and Other Drug Abuse (105):** 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 (106):** 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 (107):** The Law Enforcement Trust Fund supports law enforcement related projects through revenues generated from confiscated property.

**Law Library (108):** 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.

**Tourist Development Trust (109):** The Tourist Development Fund is used for activities that enhance tourism in Clay County in accordance with Florida Statute 125.0104. Revenue is generated from a 5% tourist development tax on overnight stays.

**Health Insurance Trust (110):** 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.

**Second Dollar Sheriff Education (112):** 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 (113):** This fund supports activities of Clay County libraries with revenue generated from library fines and fees.

**Investigative Drug (114):** 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 (115):** This fund accounts for funding to the Jacksonville Area Legal Aid in accordance with Florida Statute 29.008(3)(a).

**SHIP (116):** 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 (117):** 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 (120):** 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 (121):** 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.

**Oak Forest Road MSBU (124):** 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.

**Teen Court (125):** 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.

**NSP Grant (127):** 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.

**Challenger Roadway MSTU (128):** 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 (129):** 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.

**Municipal Services MSTU (131):** This fund accounts for the provision of planning, zoning, engineering, and code enforcement services within the County.

**Blue Jay MSBU (132):** 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.

**911 - Wireless (133):** 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 (134):** 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.

**Two Dollar Recording Fee (135):** 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 (136):** This fund provides criminal justice training programs with funding collected from judgements and fines.

**Juvenile Program (137):** This fund is used for juvenile programs within Clay County with funding collected from the juvenile alternative program.

**Building (138):** 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-4 (140):** 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 MSTU-8 (142):** 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 (143):** The Fire Inspection Fund is used for the collection of fire inspection fees and to support the Fire Inspection Division. This is funded by fees collected.

**Black Creek Hills MSBU (144):** 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.

**CARES Act (146):** 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 Fund (147):** 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.

**Silver Oaks Road MSBU (148):** 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.

**Oakland Hills Road MSBU (149):** 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 (150):** 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 Unit 3 Road MSBU (151):** This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Azalea Ridge Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

**Cameron Oaks Phase 1 Road MSBU (152):** This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Cameron Oaks Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

**Kindlewood Phase 3 Road MSBU (153):** This fund is a municipal service benefit unit (MSBU) that collects special assessments from property owners in the Kindlewood Road MSBU and uses those revenues to provide road maintenance services to residents within that MSBU.

**Somerset Road MSBU (154):** 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.

**Federal DOJ-Contraband Forfeiture (155):** 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 (156):** 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).

**American Rescue Plan (157):** 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.

**Local Provider Participation (158):** 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 (159):** 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 (160):** 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 (161):** 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 (162):** 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 (163):** 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 (164):** 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 (165):** 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 (166):** 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 (167):** 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 (168):** 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 (169):** 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 (170):** 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 (171):** 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.

**Surtax Revenue Bond Series 2009 (205):** This debt service fund was used to meet the requirements to fund annual debt service payment requirements. The fund has not been active since Fiscal Year 2018/2019.

**2020 Bond Debt Service (220):** 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 (301):** This capital fund provides partial funding for Public Safety functions with revenue collected from moving violation surcharges.

**Impact Fee District 2 (303):** 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.

**Impact Fee District 3 (304):** 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.

**Capital Improvement Project (305):** 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 (306):** 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 (307):** 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 (309):** 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 (310):** 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 APF (311):** The Lake Asbury Adequate Public Facilities Fund provides funding for public facilities in the Lake Asbury area. Revenues are from Developer Fees.

**Mobility Fees (312):** 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 (320):** 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 (401):** 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 (402):** The Universal Collection Fund is an enterprise fund that accounts for revenues and expenses associated with the County's solid waste collection.

## **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. The Clay County budget will be balanced upon adoption by the Board of County Commissioners. The total estimated revenues, including interfund transfers and cash carry forward, will equal the total of appropriations and reserves in all funds.

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 operating 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).

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 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 and the Human Resources Division provides salary information.

The operating 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 the 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 citizens within Clay County. 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.

During the 2020 fiscal year, the County issued \$129,000,000 of revenue bonds. The 2020 Sales Surtax Revenue Bond Series bonds were secured by a lien upon and pledge of the discretionary sales surtax. Proceeds of the bonds are to be utilized for several large road improvements throughout the County. This is the only outstanding bond issue of the County.

Budgeted reserves are categorized and budgeted based on Florida Statute 129.01(2)(c). Unless otherwise not available within a fund, 10% of the total fund's appropriation is budgeted for contingency. 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.

Upon the prior year's financial records being audited, the Office of Administration and Budget will prepare a report comparing actual and budgeted revenue and expenditures for all operating funds and their projections through year-end. Any significant variances and recommended actions will be reported to the County Manager. Any grants or special projects will be trued up and the current budget will be amended utilizing contingency funds by Resolution approved by the County Commissioners. Any non-grant related year-end surpluses, to the extent available and able to be appropriated, will be retained within each specific fund for re-appropriation in the next fiscal year, after meeting identified reserve requirements for that fund.

## **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 accrual basis of accounting. Under this method, revenues are recognized when they are earned and expenditures recognized when they are incurred.

## **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;
- 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 annual 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 annual budget shall be adopted by the Board of County Commissioners at a fund level. For management control purposes, the operating budget is integrated into the County's accounting system by the Office of Management and Budget (OMB) and appropriations are controlled at the line-item level within each cost center, previously referred to as division. County department heads are responsible for the daily management of their budgets and will submit requests for any required budget adjustments to the Office of Administration and Budget prior to any cost overruns that occur at the line-item level.

Florida Statute Section 129.06 provides that the Board of County Commissioners may establish procedures by which the designated Budget Officer may authorize certain intra-department budget amendments or transfers provided the total appropriation of the department is not changed. The County Budget Manager, along with the County Manager, has the authority to approve all internal or intra-departmental 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 department.

Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund may correspondingly be increased by transfer of contingency funds 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, however, in no circumstance, can expenditures be directly charged to the contingency reserve.

Receipt of unanticipated funds that are for a direct purpose, including grants, donations, and gifts, must be approved by Resolution of the Board to be appropriated and expended for such purpose. Upon approval of any grants, donations or gifts that are to be expended for a direct purpose, the Resolution should go before the Board at the same time to mainstream the process on the usage and tracking of grant funds.

Any amendment to the adopted budget not previously mentioned must be authorized by Resolution or Ordinance of the Clay County Board of County Commissioners 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. The Office of Administration and Budget 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 of County Commissioners.





# 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

<b>FY 2020/2021 Budget Planning Calendar</b>		
<b>January, 2021</b>		
January, 2021	True-Up Grants for Board Approval/Public Hearing	OMB
<b>March, 2021</b>		
<b>FY 2022 BUDGET KICKOFF</b>		
March 4, 2021	Distribution of Budget Preparation information to departments and agencies	OMB
March 4-12, 2021	Departmental Budget Meetings	All Departments, OMB
March 23, 2021	Deadline for submission of Personnel Requisition Forms to OMB	All Departments
March 23, 2021	Deadline for submission of County Divisional Budget requests via: - Personnel Services Information Forms - Travel & Certification Detail Forms - POCO Worksheets - Grants-at-a-Glance Forms - Capital Expenditure Request Forms; M&E Cap and M&E Non-Cap - Capital Improvement Project (CIP) Request Forms - Revenue Projections	All Departments
March - April, 2021	Preliminary Budget meetings with County Manager	All Departments, OMB
<b>April, 2021</b>		
April 1, 2021	FRS Rate Projections	OMB
April 9, 2021	Deadline for submission of Divisional Narrative Forms	All Departments
TBD	“Follow Up Meetings” with departments and agencies on Recommended Budget (if needed or requested)	All Departments, OMB
April 26, 2021	Deadline to submit Fee Schedule changes to OMB	Departments
April 29, 2021	Capital Improvement Plan (CIP) Workshop	BCC
<b>May, 2021</b>		
May 1, 2021	Deadline for submission of Constitutional Officers Budget (F.S. 129.03[2])	Sheriff Clerk of Courts Supervisor of Elections
May 4, 2021	Complete Preliminary Revenue Projections	All Departments, OMB
TBD	“Follow Up Meetings” with departments and agencies on Recommended Budget (if needed or requested)	County Manager, OMB, All Departments
May 21, 2021	Complete Year-end and Mid-year budget review	County Manager, OMB
<b>June, 2021</b>		
June 1, 2021	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, 2021	Submission of Drug Court budget request to BCC (F.S. 29.008[2][b][2])	Chief Judge
June 1, 2021	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, 2021	Submission of MSBU expenditure budgets	Engineering, Attorney

<b>FY 2020/2021 Budget Planning Calendar</b>		
June 9, 2021	“Follow Up Meetings” with departments and agencies on Recommended Budget (if needed or requested)	County Manager, OMB, All Departments
June/July, 2021	Post-Audit True-Up of Funds	All Departments
<b>July, 2021</b>		
July 1, 2021	Certification of Taxable Property Values (Form DR-420) (F.S. 193.023[1] and 200.065[11])	Property Appraiser
July 1, 2021	Finalize Recommended Budget and Recommended CIP	County Manager, OMB
July 13, 2021	Submission of Recommended Budget and Recommended CIP to the Board of County Commissioners (F.S. 129.03[3])	County Manager
July 15, 2021	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 22, 2021	Budget Workshop	BCC
July 27, 2021	Board sets Maximum Millage Rates for 2022 and sets a date, time and place for the first public hearing (F.S. 200.065[2]4[b])	BCC, County Manager, OMB
July 29, 2021	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
<b>August, 2021</b>		
August 1, 2021	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 6, 2021	Deadline for submission of final FY 2021 Budget Carry Forwards to the FY 2022 Budget from departments and agencies	All Departments, OMB
August 6, 2021	Complete Final Revenue and Expenditure Projections	OMB
August 12, 2021	Workshop on Capital Improvement Plan (CIP), American Rescue Plan (ARP) and Other Revenue Sources	BCC
August 15, 2021	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
August 20, 2021 (est.)	TRIM notices mailed to all property owners (TRIM) (F.S. 200.065[2][b ])	Property Appraiser
August 23, 2021	Final update of any CIP project projections and anticipated FY 2022 carry forward	All Departments, OMB
<b>September, 2021</b>		
September 3, 2021	Research and update budget for any adjustments to the Property Appraiser’s salary	Property Appraiser, OMB
September 14, 2021	First Public Hearing to adopt proposed millage and FY 2021-2022 budget. (F.S. 200.065[2][c])	BCC, County Manager, OMB

<b>FY 2020/2021 Budget Planning Calendar</b>		
September 14, 2021	Deadline to adopt the annual MSBU rate and assessment certification for FY 2021-2022 (F.S. 197.3632)	BCC, County Attorney
September 17, 2021	Deadline for submission of Budget Advertisements (Budget Public Hearing Notice and Budget Summary) to newspaper	OMB
September 21, 2021	Fee Schedule submission to Finance & Audit Committee	BCC, County Manager OMB
September 23, 2021	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 28, 2021	Second and Final Public Hearing to adopt proposed millage and FY 2021-2022 budget (F.S. 200.065[2][d])	BCC, County Manager, OMB
Typically after Value Adjustment Board (VAB)	Submit Certification of Final Taxable Value (Form DR-422) via TRIM System (F.S. 200.065[5])	Property Appraiser
<b>October, 2021</b>		
October 1, 2021	Distribute Adopted Resolutions from 2nd Public Hearing to Adopt FY 2021-2022 millage rates and budgets (Property Appraiser and Tax Collector via TRIM System (F.S. 200.065[4])).	County Manager, OMB
October 1, 2021	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 1, 2021	FY 2021-2022 Begins	All Departments
October 28, 2021	Deadline to submit TRIM Compliance Package to D.O.R. (F.S. 200.065 and 200.069)	County Manager, OMB
<b>December, 2021</b>		
December 20, 2021	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 2021, based on having an outstanding balance of \$151,227,450 and an estimated 223,562 population, Clay County's debt per capita is \$676.45.

### **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.

- 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

The investment policy shall apply to funds under the control of the Board of County Commissioners of Clay County, Florida (the Board) in excess of those required to meet current expenses. This investment policy shall not apply to pension funds, including those funds in Florida Statutes chapters 175 and 185. Nor shall this investment policy apply to funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds, however, absent such other controlling documents this policy shall apply to such funds. The County Manager 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 County Manager 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 Board 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 Board 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 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's governing 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 County Manager 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 County Manager 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 County Manager 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 County Manager shall select one or more optimal types of investment, and 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 a 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 a 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 County Manager 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 the Board.

## **VIII. Reporting**

1. Methods: The County Manager 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.

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 governing body of 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 County Manager shall be responsible for assuring compliance with this law.



Fiscal Year 2021/2022

# Budget at a Glance

**BUDGET SUMMARY**

CLAY COUNTY, FLORIDA - FISCAL YEAR 2021-2022

\*THE PROPOSED OPERATING BUDGET EXPENDITURES OF CLAY COUNTY BOARD OF COUNTY COMMISSIONERS, FLORIDA ARE 10.9% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

County Wide Services	5.5727
Unincorporated Services MSTU	0.1221
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	EERPRISE FUND	TOTAL ALL FUNDS
<b>Taxes:</b>						
<b>Ad Valorem Taxes - County Wide Services</b>	<b>5.5727</b>	\$ 32,781,179	\$ 39,776,979			\$ 72,558,158
<b>Ad Valorem Taxes - Unincorporated Services MSTU</b>	<b>0.1221</b>		\$ 1,431,014			\$ 1,431,014
<b>Ad Valorem Taxes - Law Enforcement MSTU-4</b>	<b>2.4014</b>		\$ 28,364,195			\$ 28,364,195
<b>Ad Valorem Taxes - Fire Control MSTU-8</b>	<b>0.5048</b>		\$ 6,243,392			\$ 6,243,392
<b>Ad Valorem Taxes - Challenger Center Development MSTU</b>	<b>3.0000</b>		\$ 741			\$ 741
Other Taxes	\$ 9,065,779	\$ 33,777,354	\$ -	\$ 3,003,425	\$ -	\$ 45,846,558
Charges for Services	\$ 8,166,788	\$ 3,632,664	\$ -	\$ -	\$ 5,200,000	\$ 16,999,452
Intergovernmental Revenue	\$ 32,088,372	\$ 30,488,790	\$ -	\$ 16,478,724	\$ -	\$ 79,055,886
Fines and Forfeitures	\$ 9,625	\$ 485,371	\$ -	\$ 170,000	\$ -	\$ 664,996
Miscellaneous Revenue	\$ 1,648,684	\$ 19,095,530	\$ -	\$ 412,561	\$ 310,500	\$ 21,467,275
Permits / Fees / Special Assessments	\$ -	\$ 16,275,273	\$ -	\$ 6,594,748	\$ 15,880,052	\$ 38,750,073
<b>TOTAL SOURCES</b>	<b>\$ 83,760,427</b>	<b>\$ 179,571,303</b>	<b>\$ -</b>	<b>\$ 26,659,458</b>	<b>\$ 21,390,552</b>	<b>\$ 311,381,740</b>
Interfund Transfers	\$ -	\$ 2,119,928	\$ 8,406,000	\$ 18,076,298	\$ -	\$ 28,602,226
Non-Revenues	\$ 4,605,000	\$ -	\$ -	\$ -	\$ -	\$ 4,605,000
Fund Balances / Reserves / Net Assets	\$ 30,934,836	\$ 100,408,185	\$ -	\$ 173,926,877	\$ 40,716,073	\$ 345,985,971
Statutory Reserve (F.S.129.01)	\$ (3,691,438)	\$ (7,672,155)	\$ -	\$ (509,035)	\$ (1,069,528)	\$ (12,942,156)
<b>TOTAL REVENUES, TRANSFERS, &amp; BALANCES</b>	<b>\$ 115,608,825</b>	<b>\$ 274,427,261</b>	<b>\$ 8,406,000</b>	<b>\$ 218,153,598</b>	<b>\$ 61,037,097</b>	<b>\$ 677,632,781</b>
<b>EXPENDITURES</b>						
General Government	\$ 33,186,804	\$ 24,845,208	\$ 8,406,000	\$ 600,000	\$ -	\$ 67,038,012
Court Related Expenditures	\$ 1,603,751	\$ 5,086,181	\$ -	\$ -	\$ -	\$ 6,689,932
Public Safety	\$ 31,901,513	\$ 96,168,151	\$ -	\$ 13,511,072	\$ -	\$ 141,580,736
Physical Environment	\$ 673,391	\$ 1,310,950	\$ -	\$ 2,917,367	\$ 22,823,987	\$ 27,725,695
Transportation	\$ 4,355,718	\$ 17,515,533	\$ -	\$ 59,106,324	\$ -	\$ 80,977,575
Economic Environment	\$ 330,117	\$ 9,417,590	\$ -	\$ -	\$ -	\$ 9,747,707
Human Services	\$ 8,580,046	\$ 9,829,529	\$ -	\$ 650,000	\$ -	\$ 19,059,575
Culture / Recreation	\$ 9,237,389	\$ 1,096,866	\$ -	\$ 8,531,751	\$ -	\$ 18,866,006
Grants and Aid	\$ 740,612	\$ -	\$ -	\$ -	\$ -	\$ 740,612
<b>TOTAL EXPENDITURES</b>	<b>\$ 90,609,341</b>	<b>\$ 165,270,008</b>	<b>\$ 8,406,000</b>	<b>\$ 85,316,514</b>	<b>\$ 22,823,987</b>	<b>\$ 372,425,850</b>
Interfund Transfers	\$ 1,450,463	\$ 27,151,763	\$ -	\$ -	\$ -	\$ 28,602,226
Fund Balances / Reserves / Net Assets	\$ 23,549,021	\$ 82,005,490	\$ -	\$ 132,837,084	\$ 38,213,110	\$ 276,604,705
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 115,608,825</b>	<b>\$ 274,427,261</b>	<b>\$ 8,406,000</b>	<b>\$ 218,153,598</b>	<b>\$ 61,037,097</b>	<b>\$ 677,632,781</b>

Note: This table is non-inclusive of Lake Asbury MSBD Budget (\$736,000)



**CLAY COUNTY  
BOARD OF COUNTY COMMISSIONERS  
FISCAL YEAR 2021-2022 BUDGET  
MILLAGE COMPARISON**

FUND	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL FUND	1.4968	1.4968	1.7468	1.9768	1.9768	2.0680	2.3442	2.5177
FINE & FORFEITURE FUND	3.7381	3.7381	3.4881	3.2581	3.2581	3.1724	2.9579	3.0550
COUNTY WIDE SERVICES	<b>5.2349</b>	<b>5.2349</b>	<b>5.2349</b>	<b>5.2349</b>	<b>5.2349</b>	<b>5.2404</b>	<b>5.3021</b>	<b>5.5727</b>
UNINCORPORATED SVC MSTU FUND	0.1110	0.1110	0.1110	0.1110	0.1110	0.1110	0.1110	0.1221
LAW ENFORCEMENT MSTU-4 FUND	2.2503	2.2503	2.2503	2.2503	2.2503	2.2448	2.1831	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	<b>2.8661</b>	<b>2.8661</b>	<b>2.8661</b>	<b>2.8661</b>	<b>2.8661</b>	<b>2.8606</b>	<b>2.7989</b>	<b>3.0283</b>
COUNTY WIDE AND MSTU TOTAL	<b>8.1010</b>	<b>8.1010</b>	<b>8.1010</b>	<b>8.1010</b>	<b>8.1010</b>	<b>8.1010</b>	<b>8.1010</b>	<b>8.6010</b>
CHALLENGER CENTER MSTU	0.0000	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
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%

<b>Millage Rate Calculations</b>					
Taxing Authority			Certified Taxable Value	Millage Rate	Ad Valorem Revenue
General Fund	County Services - General Fund	Countywide	13,020,287,751	2.5177	32,781,179
Fine & Forfeiture	County Services - Law Enforcement (35%)	Countywide	13,020,287,751	3.0550	39,776,979
<b>Countywide Services Millage Rate</b>			<b>13,020,287,751</b>	<b>5.5727</b>	<b>72,558,158</b>
Unincorporated Services MSTU	Engineering, Planning/Zoning	Non-Countywide	11,720,019,093	0.1221	1,431,014
Law Enforcement MSTU	Law Patrol Services (65%)	Non-Countywide	11,811,524,508	2.4014	28,364,195
Fire Control MSTU	Fire Control Services (25%)	Non-Countywide	12,368,051,656	0.5048	6,243,392
Lake Asbury MSBD	Lake Asbury MSBD	Non-Countywide	77,686,410	0.0000	0
Challenger Center MSTU	Challenger Roadway MSTU	Non-Countywide	246,984	3.0000	741
<b>Dependent Special Districts &amp; Municipal Service Taxing Units (MSTU's)</b>				<b>6.0283</b>	<b>36,039,342</b>
			<b>TOTAL - Ad Valorem Revenue Generated</b>		<b>108,597,500</b>

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.

**Clay County, Florida**  
**Millage Rates**  
**Fiscal Year 2021-2022 Budget**

**Green Cove Springs, Florida**

County Services	5.5727
Fire Control MSTU	0.5048
City of Green Cove Springs	3.8000
Clay County Schools	6.7750
St Johns River Water Mgmt District	0.2189
	<b>16.8714</b>
	<b>16.8714</b>

**Keystone Heights, Florida**

County Services	5.5727
Law Enforcement MSTU	2.4014
Fire Control MSTU	0.5048
City of Keystone Heights	4.2901
Clay County Schools	6.7750
St Johns River Water Mgmt District	0.2189
	<b>19.7629</b>
	<b>19.7629</b>

**Orange Park, Florida**

County Services	5.5727
Town of Orange Park	5.8781
Clay County Schools	6.7750
St Johns River Water Mgmt District	0.2189
	<b>18.4447</b>
	<b>18.4447</b>

**Penney Farms, Florida**

County Services	5.5727
Law Enforcement MSTU	2.4014
Fire Control MSTU	0.5048
Town of Penney Farms	4.4535
Clay County Schools	6.7750
St Johns River Water Mgmt District	0.2189
	<b>19.9263</b>
	<b>19.9263</b>

**Unincorporated Areas (all other areas)**

County Services	5.5727
Law Enforcement MSTU	2.4014
Unincorporated Services MSTU	0.1221
Fire Control MSTU	0.5048
Clay County Schools	6.7750
St Johns River Water Mgmt District	0.2189
	<b>15.5949</b>
	<b>15.5949</b>

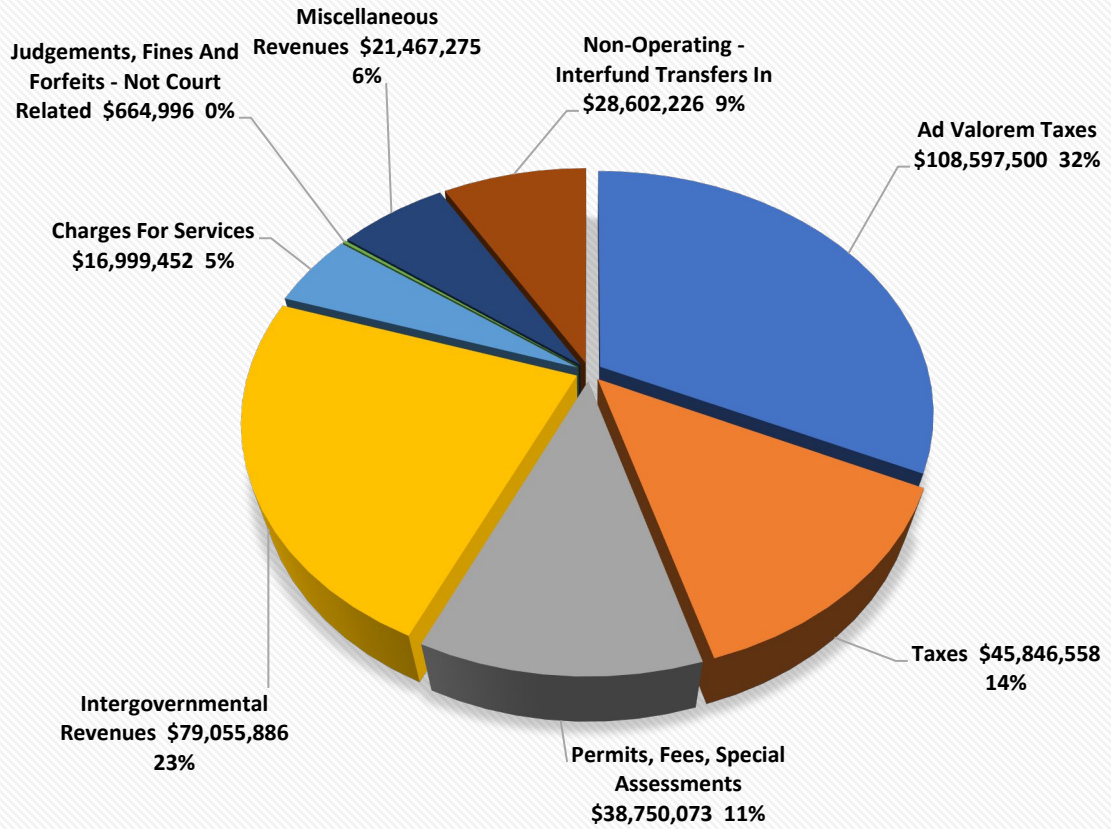
**Challenger Center MSTU**

County Services	5.5727
Law Enforcement MSTU	2.4014
Unincorporated Services MSTU	0.1221
Fire Control MSTU	0.5048
Challenger Roadway MSTU	3.0000
Clay County Schools	6.7750
St Johns River Water Mgmt District	0.2189
	<b>18.5949</b>
	<b>18.5949</b>

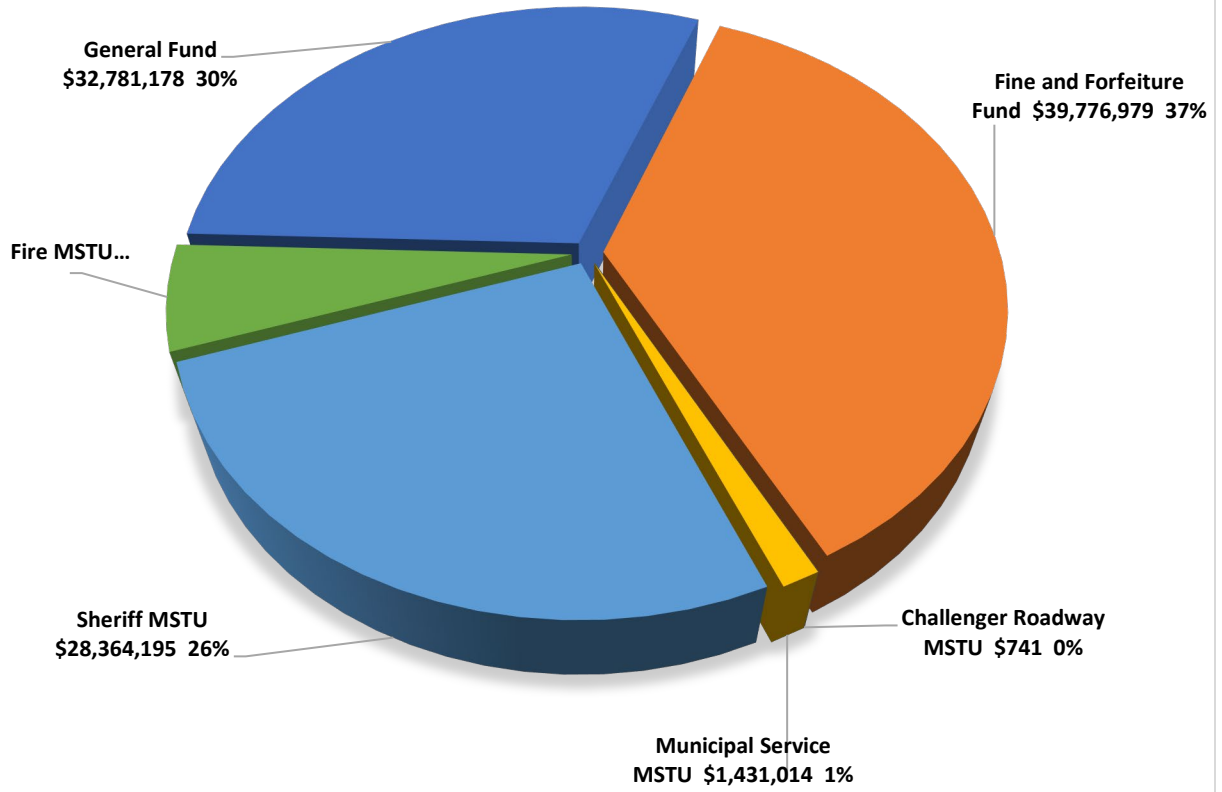
<b>Non Ad Valorem Assessments</b>			
Azalea Ridge Unit 3 Road MSBU	\$110.04	Kindlewood Phase 3 Road MSBU	\$69.28
Black Creek Hills Water Service MSBU	\$210.44	Lake Asbury MSBD	\$600.00
Blue Jay Drive Roads MSBU	\$125.00	Magnolia West Solid Waste	\$228.00
Cameron Oaks Phase 1 Road MSBU	\$108.64	Oak Forest Roads MSBU	\$229.00
Cameron Oaks Phase 3 Evers Cove MSBU	\$133.99	Oakland Hills Road MSBU	\$140.50
Cameron Oaks Phase 3 Belen Court MSBU	\$124.24	Pine Ridge West Road MSBU	\$106.74
Eagle Landing at Oakleaf 5B MSBU	\$131.95	Reserve at Eagle Harbor MSBU	\$168.10
Eagle Rock at Eagle Landing MSBU	\$148.68	Royal Point 2B MSBU	\$174.30
Green Cove Springs Stormwater Service	\$42.00	Silver Oaks Road MSBU	\$219.14
Greyhawk Unit 2 MSBU	\$122.43	Solid Waste Collection	\$154.44
Greyhawk Unit 3 MSBU	\$169.09	Solid Waste Disposal	\$72.00
Greyhawk Unit 3B Bloomfield Court MSBU	\$93.54	Somerset Road MSBU	\$113.18
Greyhawk Unit 3B Cloverdale Court MSBU	\$103.37	Village Park 1A and 1B MSBU	\$193.12
Greyhawk Unit 3B Pondsides Court MSBU	\$117.89	Willow Springs Phase 1 MSBU	\$183.59
Hidden Waters MSBU	\$140.00		

Note: Please refer to the Clay County Property Appraiser's website for actual parcel assigned taxes located at <https://ccpao.com>

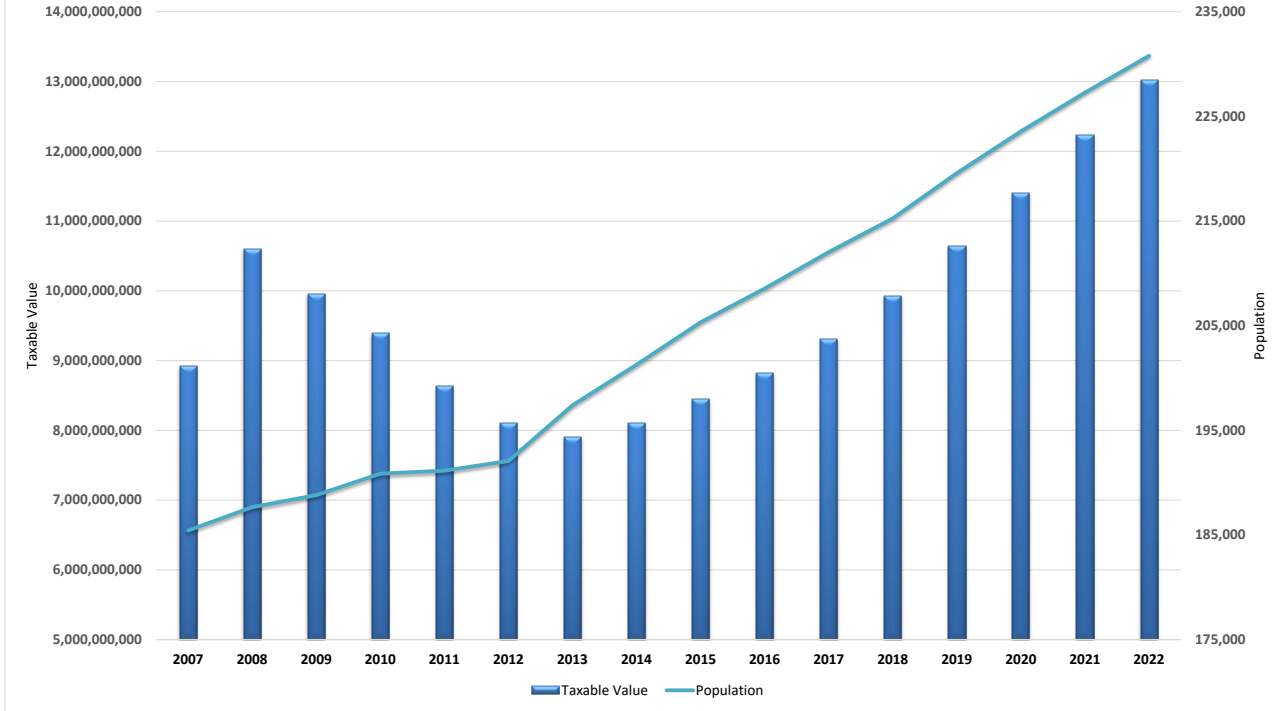
# Where is it From



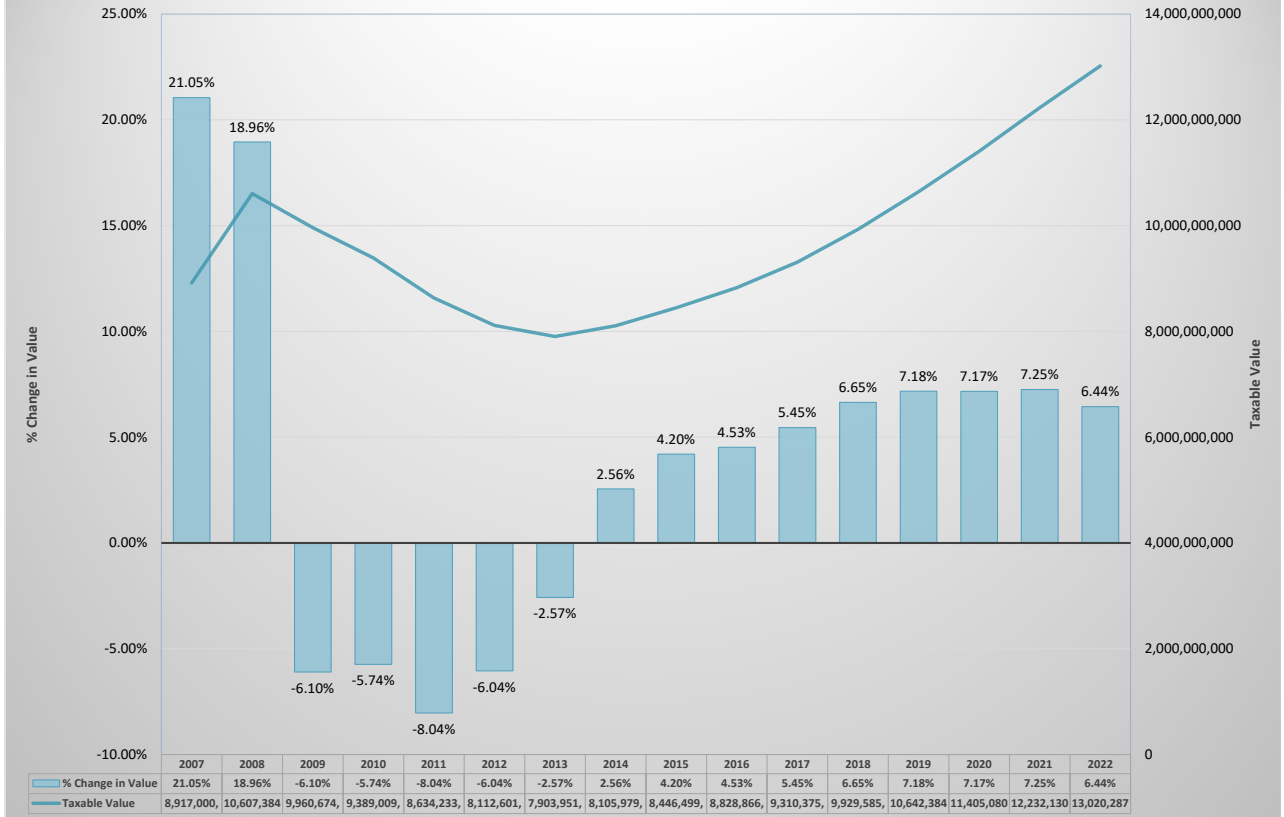
# Ad Valorem



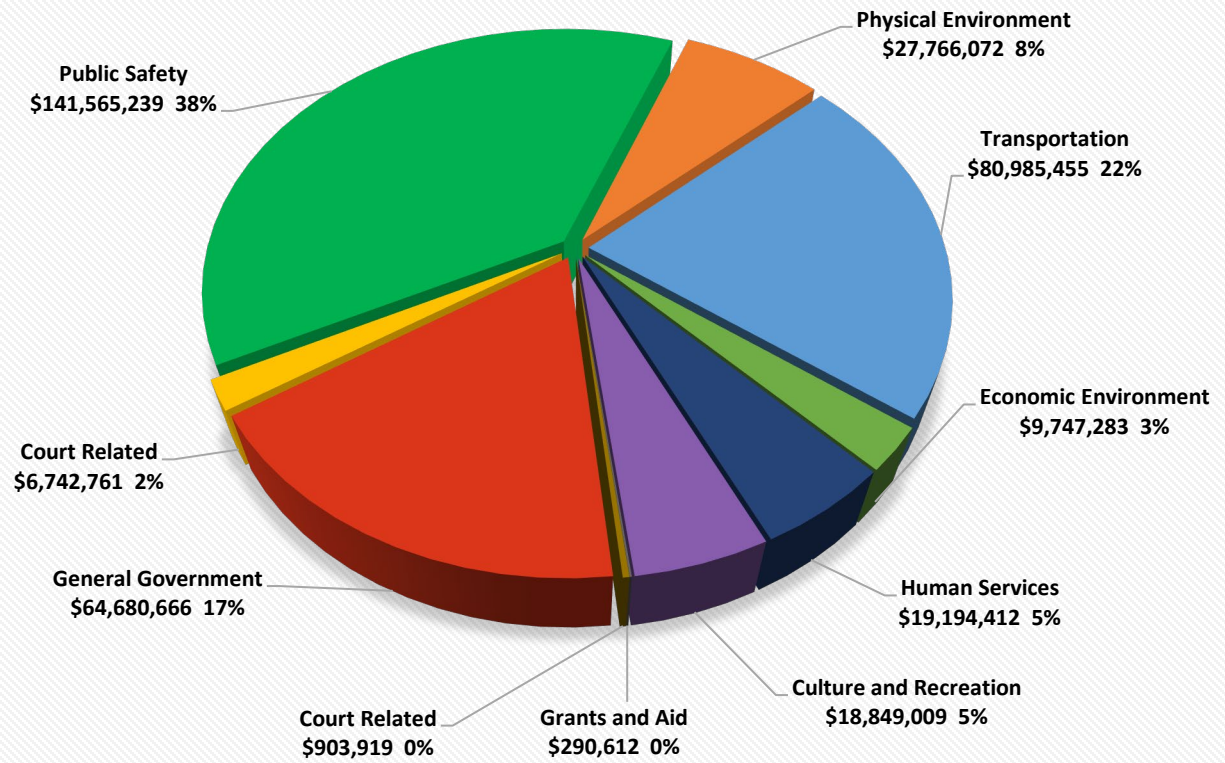
### Taxable Values and Population Fiscal Year 2007 through 2022



### Change in Taxable Value



## Where does it go



## **Clay County Revenues by Taxing Authority**

### **COUNTYWIDE**

#### **001 - General Fund - County Services and 102 - Fine & Forfeiture**

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 & Benefits, Risk Management, Management Information Systems (MIS), Commission Auditor, Finance Office, Legal Services, Office of Management & Budget (OMB), Purchasing, Property Appraiser's Office, Tax Collector's Office, Clerk of Court and related offices, 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, Aid to Clay County Health Department, Parks & Recreation, Animal Services, Library Services, Extension Services/Agriculture, Fleet & Fuel Management, Building & Grounds Maintenance/Custodial Services, Emergency Management & Disaster Relief Services and 35% of the Sheriff's services.

### **MSTU SERVICES (NON-COUNTYWIDE)**

#### **128 - Challenger Center MSTU Fund**

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

#### **131 - Unincorporated Services MSTU Fund - Engineering, Planning, Zoning**

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

#### **140 - Law Enforcement MSTU-4 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.

#### **142 - Fire Control MSTU-8 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 Department, therefore residents of the Town do not pay for this service.

## Tax Supported Funds

### Property Taxes

Revenue	General Fund 001	Transportation Trust Fund 101	Fine & Forfeiture Fund 102	Hidden Waters MSBU Fund 104	Oak Forest Road MSBU Fund 124	Challenger Roadway MSTU Fund 128
Ad Valorem Property Taxes	X		X			X
Non-Ad Valorem - Special Assessment				X	X	

Revenue	Unincorporated Services MSTU Fund 131	Blue Jay MSBU Fund 132	Law Enforcement MSTU Fund 140	Fire Control MSTU Fund 142	Black Creek Hills Road MSBU Fund 144	Silver Oaks Estates Road MSBU Fund 148
Ad Valorem Property Taxes	X		X	X		
Non-Ad Valorem - Special Assessment		X			X	X

Revenue	Oakland Hills at Eagle Landing Road MSBU Fund 149	Cameron Oaks Phase 1 Road MSBU Fund 152	Kindlewood Phase 3 Road MSBU Fund 153	Somerset Road MSBU Fund 154	Azalea Ridge Unit 3 Road MSBU Fund 151	Cameron Oaks Phase 1 Road MSBU Fund 152
Ad Valorem Property Taxes						
Non-Ad Valorem - Special Assessment	X	X	X	X	X	X

Revenue	Kindlewood Phase 3 Road MSBU Fund 153	Somerset Road MSBU Fund 154	Eagle Rock at Eagle Landing MSBU Fund 159	Reserve at Eagle Harbor MSBU Fund 160	Village Park 1A and 1B MSBU Fund 161	Royal Point 2B MSBU Fund 162
Ad Valorem Property Taxes						
Non-Ad Valorem - Special Assessment	X	X	X	X	X	X

Revenue	Eagle Landing at Oakleaf 5B MSBU Fund 163	Willow Springs Phase 1 MSBU Fund 164	Greyhawk Unit 2 MSBU Fund 165	Greyhawk Unit 3A MSBU Fund 166	Greyhawk Unit 3B Bloomfield Court MSBU Fund 167	Greyhawk Unit 3B Cloverdale Court MSBU Fund 168
Ad Valorem Property Taxes						
Non-Ad Valorem - Special Assessment	X	X	X	X	X	X

Revenue	Greyhawk Unit 3B Pondsider Court MSBU Fund 169	Cameron Oaks Phase 3 Evers Cove MSBU Fund 170	Cameron Oaks Phase 3 Belen Court MSBU Fund 171	Solid Waste Fund 401	Universal Collections Fund 402
Ad Valorem Property Taxes					
Non-Ad Valorem - Special Assessment	X	X	X	X	X



### Other Taxes

Revenue	General Fund 001	Transportation Trust Fund 101	Fine & Forfeiture Fund 102	Unincorporated Services MSTU Fund 131	Law Enforcement MSTU Fund 140	Fire Control MSTU Fund 142	Tourist Development Fund 109	Optional Sales Surtax Tax Fund 305
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						
Gross Receipts Tax						X		
Tourist Development Tax							X	
Optional Sales Tax								X

### Non-Tax Revenues

Revenue	General Fund 001	Transportation Trust Fund 101	Fine & Forfeiture Fund 102	Unincorporated Services MSTU Fund 131	Law Enforcement MSTU Fund 140	Fire Control MSTU Fund 142	Tourist Development Fund 109	Optional Sales Surtax Tax Fund 305
Fines & Forefeits	X		X	X				
Miscellaneous	X	X	X	X	X	X	X	X
Charges for Services	X	X		X		X		
Grants/Intergovernmental Revenue	X	X		X				
Other Financing Sources	X	X					X	



**Clay County, Florida**  
**Revenue Budget Comparison**

Revenue	Adopted Budget FY20-21	Final Budget FY21-22	Increase/ Decrease
Revenue Category			
<b>GENERAL FUND</b>			
Ad Valorem Taxes	\$ 28,674,559	\$ 32,781,178	\$ 4,106,619
Taxes	\$ 8,711,165	\$ 9,065,779	\$ 354,614
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 25,796,479	\$ 32,088,372	\$ 6,291,893
Charges For Services	\$ 7,155,713	\$ 8,166,788	\$ 1,011,075
Judgements, Fines and Forfeits - Not Court Related	\$ 3,500	\$ 9,625	\$ 6,125
Miscellaneous Revenues	\$ 1,876,540	\$ 1,648,684	\$ (227,856)
<b>Total Revenue</b>	<b>\$ 72,217,956</b>	<b>\$ 83,760,427</b>	<b>\$ 11,542,471</b>
Interfund Transfers	\$ -	\$ 4,605,000	\$ 4,605,000
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 72,217,956</b>	<b>\$ 88,365,427</b>	<b>\$ 16,147,471</b>
Less 5% od Budgeted Revenues (per F.S. 129.01)	\$ (3,610,897)	\$ (3,691,438)	\$ (80,541)
Cash Carry Forward	\$ 24,658,401	\$ 30,934,836	\$ 6,276,435
<b>Total General Fund</b>	<b>\$ 93,265,460</b>	<b>\$ 115,608,825</b>	<b>\$ 22,343,365</b>
<b>SPECIAL REVENUE FUNDS</b>			
Ad Valorem Taxes	\$ 67,456,005	\$ 75,816,322	\$ 8,360,317
Taxes	\$ 25,144,595	\$ 33,777,354	\$ 8,632,759
Permits, Fees, Special Assessments	\$ 2,824,044	\$ 16,275,273	\$ 13,451,229
Intergovernmental Revenues	\$ 12,187,382	\$ 30,488,790	\$ 18,301,408
Charges For Services	\$ 2,428,906	\$ 3,632,664	\$ 1,203,758
Judgements, Fines and Forfeits - Not Court Related	\$ 299,300	\$ 485,371	\$ 186,071
Miscellaneous Revenues	\$ 18,309,613	\$ 19,095,529	\$ 785,916
<b>Total Revenue</b>	<b>\$ 128,649,845</b>	<b>\$ 179,571,304</b>	<b>\$ 50,921,459</b>
Interfund Transfers	\$ 17,127,588	\$ 2,119,928	\$ (15,007,660)
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 145,777,433</b>	<b>\$ 181,691,232</b>	<b>\$ 35,913,799</b>
Less 5% od Budgeted Revenues (per F.S. 129.01)	\$ (6,248,898)	\$ (7,672,155)	\$ (1,423,257)
Cash Carry Forward	\$ 51,226,454	\$ 100,408,185	\$ 49,181,731
<b>Total Special Revenue Funds</b>	<b>\$ 190,754,989</b>	<b>\$ 274,427,262</b>	<b>\$ 83,672,273</b>
<b>DEBT SERVICE FUNDS</b>			
Ad Valorem Taxes	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -
Judgements, Fines and Forfeits - Not Court Related	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Interfund Transfers	\$ 8,402,500	\$ 8,406,000	\$ 3,500
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 8,402,500</b>	<b>\$ 8,406,000</b>	<b>\$ 3,500</b>
Less 5% od Budgeted Revenues (per F.S. 129.01)	\$ -	\$ -	\$ -
Cash Carry Forward	\$ -	\$ -	\$ -
<b>Total Debt Service Funds</b>	<b>\$ 8,402,500</b>	<b>\$ 8,406,000</b>	<b>\$ 3,500</b>

**Clay County, Florida**  
**Revenue Budget Comparison**

Revenue Category	Adopted Budget FY20-21	Final Budget FY21-22	Increase/ Decrease
<b>CAPITAL FUNDS</b>			
Ad Valorem Taxes	\$ -	\$ -	\$ -
Taxes	\$ 3,151,253	\$ 3,003,425	\$ (147,828)
Permits, Fees, Special Assessments	\$ -	\$ 6,594,748	\$ 6,594,748
Intergovernmental Revenues	\$ 4,000,000	\$ 16,478,724	\$ 12,478,724
Charges For Services	\$ -	\$ -	\$ -
Judgements, Fines and Forfeits - Not Court Related	\$ 150,000	\$ 170,000	\$ 20,000
Miscellaneous Revenues	\$ 7,010,500	\$ 412,561	\$ (6,597,939)
<b>Total Revenue</b>	<b>\$ 14,311,753</b>	<b>\$ 26,659,458</b>	<b>\$ 12,347,705</b>
Interfund Transfers	\$ 10,628,915	\$ 18,076,298	\$ 7,447,383
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 24,940,668</b>	<b>\$ 44,735,756</b>	<b>\$ 19,795,088</b>
Less 5% of Budgeted Revenues (per F.S. 129.01)	\$ (715,588)	\$ (509,035)	\$ 206,553
Cash Carry Forward	\$ 155,910,682	\$ 173,926,877	\$ 18,016,195
<b>Total Capital Funds</b>	<b>\$ 180,135,762</b>	<b>\$ 218,153,598</b>	<b>\$ 38,017,836</b>
<b>ENTERPRISE FUNDS</b>			
Ad Valorem Taxes	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 16,595,426	\$ 15,880,052	\$ (715,374)
Intergovernmental Revenues	\$ -	\$ -	\$ -
Charges For Services	\$ 4,500,000	\$ 5,200,000	\$ 700,000
Judgements, Fines and Forfeits - Not Court Related	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 220,000	\$ 310,500	\$ 90,500
<b>Total Revenue</b>	<b>\$ 21,315,426</b>	<b>\$ 21,390,552</b>	<b>\$ 75,126</b>
Interfund Transfers	\$ -	\$ -	\$ -
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 21,315,426</b>	<b>\$ 21,390,552</b>	<b>\$ 75,126</b>
Less 5% of Budgeted Revenues (per F.S. 129.01)	\$ (1,065,771)	\$ (1,069,528)	\$ (3,757)
Cash Carry Forward	\$ 36,469,151	\$ 40,716,073	\$ 4,246,922
<b>Total Enterprise Funds</b>	<b>\$ 56,718,806</b>	<b>\$ 61,037,097</b>	<b>\$ 4,318,291</b>
<b>Total Revenue - All Funds</b>	<b>\$ 529,277,517</b>	<b>\$ 677,632,781</b>	<b>\$ 148,355,264</b>

**BUDGET SUMMARY  
REVENUE BY FUND**

<b>Fund Number and Title</b>	<b>FY 18-19 Actuals</b>	<b>FY 19-20 Actuals</b>	<b>Adopted FY 20-21 Budget</b>	<b>Fund FY 21-22 Budget</b>
<b>001 - General Fund</b>	\$ 70,254,254	\$ 73,407,014	\$ 93,265,460	\$ 115,608,825
101 - Transportation Trust Fund	\$ 9,008,011	\$ 8,360,076	\$ 12,701,744	\$ 14,111,031
102 - Fine and Forfeiture Fund	\$ 38,816,690	\$ 39,413,377	\$ 38,131,573	\$ 44,754,756
103 - Florida Boating Improvement	\$ 164,323	\$ 208,282	\$ 1,307,497	\$ 1,269,524
104 - Hidden Waters MSBU Fund	\$ 16,604	\$ 16,581	\$ 21,301	\$ 19,466
105 - County Alcohol and Other Drug Abuse Trust	\$ 351,382	\$ 350,603	\$ 350,918	\$ 355,962
106 - Court Facility Fund	\$ 695,347	\$ 721,289	\$ 6,932,634	\$ 9,550,421
107 - Law Enforcement Trust Fund	\$ 82,437	\$ 21,991	\$ 59,500	\$ 110,001
108 - Law Library Fund	\$ 49,836	\$ 46,642	\$ 42,750	\$ 52,257
109 - Tourist Development Fund	\$ 1,270,369	\$ 1,122,597	\$ 2,896,366	\$ 7,027,076
110 - Health Insurance Trust Fund	\$ 18,877,216	\$ 18,931,601	\$ 28,722,161	\$ 36,902,965
112 - 2nd \$\$ Sheriff Education	\$ 33,175	\$ 50,582	\$ 102,590	\$ 44,522
113 - Free Library Fund	\$ 114,564	\$ 143,413	\$ 190,560	\$ 489,912
114 - Investigative Drug Fund	\$ 21,121	\$ 6,118	\$ 6,683	\$ 4,995
115 - Legal Aid Fees Fund	\$ 163,807	\$ 150,464	\$ 160,545	\$ 211,799
116 - Ship Program Fund	\$ 511,087	\$ 527,422	\$ 2,899,440	\$ 3,320,879
117 - Florida Art License Plate Fund	\$ 2,046	\$ 2,437	\$ 2,048	\$ 3,017
118 - Animal Control Fines Fund	\$ -	\$ -	\$ -	\$ -
119 - Cost Reimbursement Grant	\$ -	\$ -	\$ -	\$ -
120 - 2020 Bond Revenue Fund	\$ -	\$ 144,191,041	\$ 19,030,824	\$ 26,081,548
121 - Probationary Control Fund	\$ 215,901	\$ 176,711	\$ 190,126	\$ 284,334
122 - Court Mediation Fund	\$ -	\$ -	\$ -	\$ -
123 - Court Improvement Fund - Judges	\$ -	\$ -	\$ -	\$ -
124 - Oak Forest Road MSBU Fund	\$ 43,889	\$ 44,546	\$ 42,517	\$ 48,647
125 - Teen Court Fund	\$ 309,721	\$ 313,550	\$ 210,895	\$ 277,481
126 - Dental Insurance Trust Fund	\$ -	\$ -	\$ -	\$ -
127 - NSP Grant Fund	\$ 29,505	\$ 13,529	\$ 89,241	\$ 104,768
128 - Challenger Roadway MSTU	\$ 728	\$ 735	\$ 815	\$ 965
129 - Student Drivers Education	\$ 54,105	\$ 63,160	\$ 67,613	\$ 109,628
130 - CCSB Impact Fee Fund	\$ -	\$ -	\$ -	\$ -
131 - Municipal Service MSTU Fund	\$ 1,601,547	\$ 1,922,740	\$ 3,190,329	\$ 6,411,831
132 - Blue Jay MSBU	\$ 52,732	\$ 56,918	\$ 64,495	\$ 75,063
133 - 911-Wireless Fund	\$ 965,890	\$ 1,050,488	\$ 2,067,995	\$ 3,455,142
134 - State Court / Local Req Fund	\$ 150,123	\$ 136,860	\$ 381,699	\$ 855,939
135 - \$2 Recording Fee Fund	\$ 365,838	\$ 457,226	\$ 638,195	\$ 909,232
136 - Crime Prevention Program Fund	\$ 81,144	\$ 78,720	\$ 158,746	\$ 125,091
137 - Juvenile Program Fund	\$ 49,850	\$ 46,647	\$ 42,750	\$ 52,258
138 - Building Fund	\$ 2,991,832	\$ 2,619,359	\$ 9,138,410	\$ 18,241,868
139 - Branan Field APF Fund	\$ -	\$ -	\$ -	\$ -
140 - Sheriff MSTU Fund	\$ 21,770,580	\$ 24,543,672	\$ 29,581,630	\$ 31,562,663
141 - Cyber Safety	\$ -	\$ -	\$ -	\$ -
142 - Fire MSTU	\$ 5,204,999	\$ 8,922,525	\$ 7,583,286	\$ 10,538,751
143 - Fire Inspection Fund	\$ 184,244	\$ 110,205	\$ 330,922	\$ 288,113
144 - Black Creek Hills MSBU Fund	\$ 11,342	\$ 11,306	\$ 17,294	\$ 18,190
145 - Clifford Lane MSBU	\$ -	\$ -	\$ -	\$ -
146 - Cares Act	\$ -	\$ 20,475,820	\$ 22,674,718	\$ -
147 - Coronavirus Relief Fund	\$ -	\$ 572,510	\$ 547,502	\$ -
148 - Silver Oaks Road MSBU	\$ -	\$ -	\$ 3,332	\$ 6,631
149 - Oakland Hills MSBU	\$ -	\$ -	\$ 9,210	\$ 18,386
150 - Pine Ridge West MSBU	\$ -	\$ -	\$ 11,459	\$ 22,906
151 - Azalea Ridge UN3 MSBU	\$ -	\$ -	\$ 9,618	\$ 18,948
152 - Cameron Oaks Phase 1 and Phase 2 MSBU	\$ -	\$ -	\$ 9,393	\$ 18,700
153 - Kindlwood Phase 3 MSBU	\$ -	\$ -	\$ 4,805	\$ 9,958
154 - Somerset Road MSBU	\$ -	\$ -	\$ 10,860	\$ 21,090
155 - Federal Department of Justice Forfeiture	\$ -	\$ 119,214	\$ 118,000	\$ -
156 - Emergency Rental Assistance Fund	\$ -	\$ -	\$ -	\$ 6,889,854
157 - American Rescue Plan	\$ -	\$ -	\$ -	\$ 42,587,131
158 - Local Provider Participation Fund	\$ -	\$ -	\$ -	\$ 7,034,577
159 - Eagle Rock at Eagle Landing MSBU	\$ -	\$ -	\$ -	\$ 12,012
160 - Reserve at Eagle Harbor MSBU	\$ -	\$ -	\$ -	\$ 7,826
161 - Village Park 1A and 1B MSBU	\$ -	\$ -	\$ -	\$ 18,714
162 - Royal Point 2B MSBU	\$ -	\$ -	\$ -	\$ 9,605
163 - Eagle Landing at Oakleaf 5B MSBU	\$ -	\$ -	\$ -	\$ 11,658
164 - Willow Springs Phase 1 MSBU	\$ -	\$ -	\$ -	\$ 26,165
165 - Greyhawk Unit 2 MSBU	\$ -	\$ -	\$ -	\$ 18,845
166 - Greyhawk Unit 3A MSBU	\$ -	\$ -	\$ -	\$ 4,021
167 - Greyhawk Unit 3B Bloomfield Court MSBU	\$ -	\$ -	\$ -	\$ 3,288
168 - Greyhawk Unit 3B Cloverdale Court MSBU	\$ -	\$ -	\$ -	\$ 2,656
169 - Greyhawk Unit 3B Poolside Court MSBU	\$ -	\$ -	\$ -	\$ 2,916
170 - Cameron Oaks Phase 3 Evers Cove MSBU	\$ -	\$ -	\$ -	\$ 7,383
171 - Cameron Oaks Phase 3 Belen Court MSBU	\$ -	\$ -	\$ -	\$ 3,896
<b>Total Special Revenue Funds</b>	\$ 104,261,987	\$ 276,000,956	\$ 190,754,989	\$ 274,427,262
200 - Debt Service Funds	\$ -	\$ -	\$ -	\$ -
202 - Road Construction Debt Service	\$ -	\$ -	\$ -	\$ -
203 - 1990 Cops Debt Service	\$ -	\$ -	\$ -	\$ -
204 - 1990 Special Assessment Debt Services	\$ -	\$ -	\$ -	\$ -
205 - Surtax Revenue Bond Series 2009	\$ 5,354	\$ -	\$ -	\$ -
220 - 2020 Bond Debt Service Fund	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
221 - 2020 Bond Revenue DS	\$ -	\$ -	\$ -	\$ -
222 - 2020 Bond Rebate	\$ -	\$ -	\$ -	\$ -
<b>Total Debt Service Funds</b>	\$ 5,354	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
300 - Capital Project Funds	\$ -	\$ -	\$ -	\$ -
301 - \$12.50 M/V Surcharge Fund	\$ 208,663	\$ 187,474	\$ 440,737	\$ 656,231
302 - Impact Fee District 1	\$ -	\$ -	\$ -	\$ -
303 - Impact Fee District 2	\$ -	\$ 5,508,501	\$ -	\$ 7,661,968
304 - Impact Fee District 3	\$ -	\$ 3,223,185	\$ -	\$ 4,531,781
305 - Capital Improvement Proj	\$ 27,595,734	\$ 23,724,000	\$ 52,455,716	\$ 72,905,400
306 - Capital Improvement Projects - Northeast Sector	\$ 293,428	\$ 4,483	\$ 728,419	\$ 730,076
307 - Capital Improvement Projects - West Sector	\$ 3,509	\$ 1,660	\$ 227,685	\$ 228,279
308 - Capital Equipment Fund	\$ -	\$ -	\$ -	\$ -
309 - Branan Field APF Fund	\$ 179,351	\$ 13,664	\$ 952,822	\$ 954,338
310 - Sidewalk Fund	\$ 2,891	\$ 6,722	\$ 114,331	\$ 128,569
311 - Lake Asbury APF Fund	\$ 4,410	\$ 80,458	\$ 139,379	\$ 222,803
312 - Mobility Fees Fund	\$ -	\$ -	\$ -	\$ 9,101,611
320 - 2020 Bond Construction Fund	\$ -	\$ 129,363,403	\$ 125,076,673	\$ 121,032,542
<b>Total Capital Improvement Funds</b>	\$ 28,287,985	\$ 162,113,548	\$ 180,135,762	\$ 218,153,598
400 - Enterprise Funds	\$ -	\$ -	\$ -	\$ -
401 - Solid Waste Fund	\$ 12,723,202	\$ 12,492,622	\$ 45,533,805	\$ 48,310,343
402 - Universal Collection Fund	\$ 9,208,687	\$ 10,246,107	\$ 11,185,001	\$ 12,726,754
<b>Total Enterprise Funds</b>	\$ 21,931,890	\$ 22,738,729	\$ 56,718,806	\$ 61,037,097
<b>Total All Funds</b>	\$ 224,741,469	\$ 536,836,114	\$ 529,277,517	\$ 677,632,781

**CY COUNTY, FLORIDA  
EXPENDIURE BUDGET COMPARISON**

Expense Category	Adopted Budget FY20-21	Tentative Budget FY21-22	Increase/ Decrease
<b>GENERAL FUND</b>			
General Government	\$ 30,984,178	\$ 32,857,086	\$ 1,872,908
Public Safety	\$ 28,134,182	\$ 32,102,316	\$ 3,968,134
Physical Environment	\$ 623,898	\$ 673,440	\$ 49,542
Transportation	\$ 3,017,311	\$ 4,364,970	\$ 1,347,659
Economic Environment	\$ 297,224	\$ 330,117	\$ 32,893
Human Services	\$ 7,430,748	\$ 8,656,550	\$ 1,225,802
Culture and Recreation	\$ 7,276,676	\$ 9,220,392	\$ 1,943,716
Grants and Aid	\$ 290,612	\$ 290,612	\$ -
Other Uses	\$ 14,960,631	\$ 26,578,030	\$ 11,617,399
Court Related	\$ 250,000	\$ 535,311	\$ 285,311
<b>Total General Fund</b>	\$ 93,265,460	\$ 115,608,825	\$ 22,343,365
<b>SPECIAL REVENUE FUNDS</b>			
General Government	\$ 27,220,962	\$ 29,560,341	\$ 2,339,379
Public Safety	\$ 78,266,786	\$ 95,951,851	\$ 17,685,065
Physical Environment	\$ 15,294	\$ 1,310,950	\$ 1,295,656
Transportation	\$ 12,906,510	\$ 17,514,161	\$ 4,607,651
Economic Environment	\$ 5,663,382	\$ 9,417,166	\$ 3,753,784
Human Services	\$ 20,022,395	\$ 9,887,862	\$ (10,134,533)
Culture and Recreation	\$ 1,133,752	\$ 1,096,866	\$ (36,886)
Grants and Aid	\$ -	\$ -	\$ -
Other Uses	\$ 45,167,009	\$ 109,319,456	\$ 64,152,447
Court Related	\$ 358,899	\$ 368,608	\$ 9,709
<b>Total Special Revenue Funds</b>	\$ 190,754,989	\$ 274,427,261	\$ 83,672,272
<b>DEBT SERVICE FUNDS</b>			
General Government	\$ 8,402,500	\$ 8,406,000	\$ 3,500
Public Safety	\$ -	\$ -	\$ -
Physical Environment	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -
Economic Environment	\$ -	\$ -	\$ -
Human Services	\$ -	\$ -	\$ -
Culture and Recreation	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Court Related	\$ -	\$ -	\$ -
<b>Total Debt Service Funds</b>	\$ 8,402,500	\$ 8,406,000	\$ 3,500
<b>CAPITAL FUNDS</b>			
General Government	\$ 707,500	\$ 600,000	\$ (107,500)
Public Safety	\$ 4,970,648	\$ 13,511,072	\$ 8,540,424
Physical Environment	\$ 1,127,000	\$ 2,917,367	\$ 1,790,367
Transportation	\$ 34,804,264	\$ 59,106,324	\$ 24,302,060
Economic Environment	\$ -	\$ -	\$ -
Human Services	\$ 714,000	\$ 650,000	\$ (64,000)
Culture and Recreation	\$ 403,783	\$ 8,531,751	\$ 8,127,968
Grants and Aid	\$ -	\$ -	\$ -
Other Uses	\$ 137,408,567	\$ 132,837,084	\$ (4,571,483)
Court Related	\$ -	\$ -	\$ -
<b>Total Capital Funds</b>	\$ 180,135,762	\$ 218,153,598	\$ 38,017,836
<b>ENTERPRISE FUNDS</b>			
General Government	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -
Physical Environment	\$ 22,003,203	\$ 22,864,315	\$ 861,112
Transportation	\$ -	\$ -	\$ -
Economic Environment	\$ -	\$ -	\$ -
Human Services	\$ -	\$ -	\$ -
Culture and Recreation	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -
Other Uses	\$ 34,715,603	\$ 38,172,782	\$ 3,457,179
Court Related	\$ -	\$ -	\$ -
<b>Total Enterprise Funds</b>	\$ 56,718,806	\$ 61,037,097	\$ 4,318,291
<b>Total Expense - All Funds</b>	\$ 529,277,517	\$ 677,632,781	\$ 148,355,264

**BUDGET SUMMARY  
EXPENDITURE BY FUND**

<b>Fund Number and Title</b>	<b>FY 18-19 Actuals</b>	<b>FY 19-20 Actuals</b>	<b>Adopted FY 20-21 Budget</b>	<b>Tentative FY 21-22 Budget</b>
001 - General Fund	\$ 58,444,716	\$ 61,079,549	\$ 93,265,460	\$ 115,608,825
101 - Transportation Trust Fund	\$ 8,597,642	\$ 8,353,967	\$ 12,701,744	\$ 14,111,031
102 - Fine and Forfeiture Fund	\$ 38,171,509	\$ 38,235,090	\$ 38,131,573	\$ 44,754,756
103 - Florida Boating Improvement	\$ 118,639	\$ 172,200	\$ 1,307,497	\$ 1,269,524
104 - Hidden Waters MSBU Fund	\$ 14,788	\$ 16,381	\$ 21,301	\$ 19,466
105 - County Alcohol and Other Drug Abuse Trust	\$ 350,000	\$ 350,000	\$ 350,918	\$ 355,962
106 - Court Facility Fund	\$ 20,111	\$ 99,516	\$ 6,932,634	\$ 9,550,421
107 - Law Enforcement Trust Fund	\$ 129,000	\$ 120,000	\$ 59,500	\$ 110,001
108 - Law Library Fund	\$ 49,836	\$ 46,642	\$ 42,750	\$ 52,257
109 - Tourist Development Fund	\$ 644,347	\$ 734,106	\$ 2,896,366	\$ 7,027,076
110 - Health Insurance Trust Fund	\$ 18,149,643	\$ 17,439,307	\$ 28,722,161	\$ 36,902,965
112 - 2nd \$\$ Sheriff Education	\$ 50,785	\$ 55,000	\$ 102,590	\$ 44,522
113 - Free Library Fund	\$ 88,779	\$ 19,640	\$ 190,560	\$ 489,912
114 - Investigative Drug Fund	\$ 60,901	\$ 50,128	\$ 6,683	\$ 4,995
115 - Legal Aid Fees Fund	\$ 149,250	\$ 151,489	\$ 160,545	\$ 211,799
116 - Ship Program Fund	\$ 911,331	\$ 808,769	\$ 2,899,440	\$ 3,320,879
117 - Florida Art License Plate Fund	\$ 1,999	\$ 3,097	\$ 2,048	\$ 3,017
120 - 2020 Bond Revenue Fund	\$ -	\$ 144,191,041	\$ 19,030,824	\$ 26,081,548
121 - Probationary Control Fund	\$ 148,845	\$ 187,500	\$ 190,126	\$ 284,334
124 - Oak Forest Road MSBU Fund	\$ 43,541	\$ 51,731	\$ 42,517	\$ 48,647
125 - Teen Court Fund	\$ 237,576	\$ 226,000	\$ 210,895	\$ 277,481
127 - NSP Grant Fund	\$ -	\$ -	\$ 89,241	\$ 104,768
128 - Challenger Roadway MSTU	\$ 647	\$ 15	\$ 815	\$ 965
129 - Student Drivers Education	\$ 60,349	\$ 65,766	\$ 67,613	\$ 109,628
131 - Municipal Service MSTU Fund	\$ 1,861,853	\$ 1,655,735	\$ 3,190,329	\$ 6,411,831
132 - Blue Jay MSBU	\$ 51,473	\$ 60,965	\$ 64,495	\$ 75,063
133 - 911-Wireless Fund	\$ 882,932	\$ 1,186,865	\$ 2,067,995	\$ 3,455,142
134 - State Court / Local Req Fund	\$ 268,314	\$ 280,686	\$ 381,699	\$ 855,939
135 - \$2 Recording Fee Fund	\$ 333,887	\$ 373,786	\$ 638,195	\$ 909,232
136 - Crime Prevention Program Fund	\$ 141,797	\$ 155,000	\$ 158,746	\$ 125,091
137 - Juvenile Program Fund	\$ 49,850	\$ 46,647	\$ 42,750	\$ 52,258
138 - Building Fund	\$ 1,866,371	\$ 1,915,172	\$ 9,138,410	\$ 18,241,868
140 - Sheriff MSTU Fund	\$ 19,399,619	\$ 21,750,565	\$ 29,581,630	\$ 31,562,663
142 - Fire MSTU	\$ 5,723,395	\$ 5,211,212	\$ 7,583,286	\$ 10,538,751
143 - Fire Inspection Fund	\$ 130,996	\$ 52,053	\$ 330,922	\$ 288,113
144 - Black Creek Hills MSBU Fund	\$ 10,895	\$ 10,404	\$ 17,294	\$ 18,190
146 - Cares Act	\$ -	\$ 20,340,300	\$ 22,674,718	\$ -
147 - Coronavirus Relief Fund	\$ -	\$ 137,044	\$ 547,502	\$ -
148 - Silver Oaks Road MSBU	\$ -	\$ -	\$ 3,332	\$ 6,631
149 - Oakland Hills MSBU	\$ -	\$ -	\$ 9,210	\$ 18,386
150 - Pine Ridge West MSBU	\$ -	\$ -	\$ 11,459	\$ 22,906
151 - Azalea Ridge UN3 MSBU	\$ -	\$ -	\$ 9,618	\$ 18,948
152 - Cameron Oaks Phase 1 and Phase 2 MSBU	\$ -	\$ -	\$ 9,393	\$ 18,700
153 - Kindewood Phase 3 MSBU	\$ -	\$ -	\$ 4,805	\$ 9,958
154 - Somerset Road MSBU	\$ -	\$ -	\$ 10,860	\$ 21,090
155 - Federal Department of Justice Forfeiture	\$ -	\$ -	\$ 118,000	\$ -
156 - Emergency Rental Assistance Fund	\$ -	\$ -	\$ -	\$ 6,889,854
157 - American Rescue Plan	\$ -	\$ -	\$ -	\$ 42,587,131
158 - Local Provider Participation Fund	\$ -	\$ -	\$ -	\$ 7,034,577
159 - Eagle Rock at Eagle Landing MSBU	\$ -	\$ -	\$ -	\$ 12,012
160 - Reserve at Eagle Harbor MSBU	\$ -	\$ -	\$ -	\$ 7,826
161 - Village Park 1A and 1B MSBU	\$ -	\$ -	\$ -	\$ 18,714
162 - Royal Point 2B MSBU	\$ -	\$ -	\$ -	\$ 9,605
163 - Eagle Landing at Oakleaf 5B MSBU	\$ -	\$ -	\$ -	\$ 11,658
164 - Willow Springs Phase 1 MSBU	\$ -	\$ -	\$ -	\$ 26,165
165 - Greyhawk Unit 2 MSBU	\$ -	\$ -	\$ -	\$ 18,845
166 - Greyhawk Unit 3A MSBU	\$ -	\$ -	\$ -	\$ 4,021
167 - Greyhawk Unit 3B Bloomfield Court MSBU	\$ -	\$ -	\$ -	\$ 3,288
168 - Greyhawk Unit 3B Cloverdale Court MSBU	\$ -	\$ -	\$ -	\$ 2,656
169 - Greyhawk Unit 3B Poolside Court MSBU	\$ -	\$ -	\$ -	\$ 2,916
170 - Cameron Oaks Phase 3 Evers Cove MSBU	\$ -	\$ -	\$ -	\$ 7,383
171 - Cameron Oaks Phase 3 Belen Court MSBU	\$ -	\$ -	\$ -	\$ 3,896
<b>Total Special Revenue Funds</b>	\$ 98,720,901	\$ 264,553,819	\$ 190,754,989	\$ 274,427,261
205 - Surtax Revenue Bond Series 2009	\$ 516,267	\$ -	\$ -	\$ -
220 - 2020 Bond Debt Service Fund	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
<b>Total Debt Service Funds</b>	\$ 516,267	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
301 - \$12.50 M/V Surcharge Fund	\$ 142,052	\$ 59,772	\$ 440,737	\$ 656,231
303 - Impact Fee District 2	\$ -	\$ -	\$ -	\$ 7,661,968
304 - Impact Fee District 3	\$ -	\$ -	\$ -	\$ 4,531,781
305 - Capital Improvement Proj	\$ 15,476,453	\$ 17,411,305	\$ 52,455,716	\$ 72,905,400
306 - Capital Improvement Projects - Northeast Sector	\$ -	\$ -	\$ 728,419	\$ 730,076
307 - Capital Improvement Projects - West Sector	\$ -	\$ -	\$ 227,685	\$ 228,279
309 - Branan Field APF Fund	\$ -	\$ -	\$ 952,822	\$ 954,338
310 - Sidewalk Fund	\$ 6,198	\$ -	\$ 114,331	\$ 128,569
311 - Lake Asbury APF Fund	\$ -	\$ -	\$ 139,379	\$ 222,803
312 - Mobility Fees Fund	\$ -	\$ -	\$ -	\$ 9,101,611
320 - 2020 Bond Construction Fund	\$ -	\$ 114,211	\$ 125,076,673	\$ 121,032,542
<b>Total Capital Improvement Funds</b>	\$ 15,624,703	\$ 17,585,288	\$ 180,135,762	\$ 218,153,598
401 - Solid Waste Fund	\$ 9,901,482	\$ 10,131,914	\$ 45,533,805	\$ 48,310,343
402 - Universal Collection Fund	\$ 9,602,334	\$ 9,664,506	\$ 11,185,001	\$ 12,726,754
<b>Total Enterprise Funds</b>	\$ 19,503,816	\$ 19,796,421	\$ 56,718,806	\$ 61,037,097
<b>Total All Funds</b>	\$ 192,810,404	\$ 365,590,945	\$ 529,277,517	\$ 677,632,781

Fiscal Year 2021/2022

# Budget by Fund



**Clay County Board of County Commissioners**

DESCRIPTION	FY2019	FY2020	Adopted	Final
	Actuals	Actuals	FY2021 Budget	FY2022 Budget
Cash Carry Forward	\$ 135,400,071	\$ 167,331,136	\$ 268,264,688	\$ 345,985,971
<b>ESTIMATED REVENUES</b>				
Ad Valorem Taxes	\$ 80,468,701	\$ 86,265,815	\$ 96,130,564	\$ 108,597,500
Taxes	\$ 38,617,776	\$ 40,474,210	\$ 37,007,013	\$ 45,846,558
Permits, Fees, Special Assessments	\$ 21,809,429	\$ 24,414,683	\$ 19,419,470	\$ 38,750,073
Intergovernmental Revenues	\$ 36,252,898	\$ 47,986,376	\$ 41,983,861	\$ 79,055,886
Charges For Services	\$ 15,745,778	\$ 14,599,471	\$ 14,084,619	\$ 16,999,452
Judgements, Fines And Forfeits - Not Court Related	\$ 433,271	\$ 537,817	\$ 452,800	\$ 664,996
Miscellaneous Revenues	\$ 24,702,003	\$ 23,394,266	\$ 27,416,653	\$ 21,467,275
TOTAL ESTIMATED REVENUES	\$ 218,029,857	\$ 237,672,638	\$ 236,494,980	\$ 311,381,740
<b>OTHER FINANCING SOURCES</b>				
Non-Operating - Interfund Transfers In	\$ 2,086,535	\$ 161,724,805	\$ 36,159,003	\$ 28,602,226
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ 129,711,032	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 4,625,078	\$ 7,727,639	\$ -	\$ 4,605,000
TOTAL OTHER FINANCING SOURCES	\$ 6,711,612	\$ 299,163,476	\$ 36,159,003	\$ 33,207,226
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 224,741,469	\$ 536,836,114	\$ 272,653,983	\$ 344,588,966
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (11,641,154)	\$ (12,942,156)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 360,141,540	\$ 704,167,250	\$ 529,277,517	\$ 677,632,781
<b>EXPENDITURES</b>				
Personnel Services	\$ 96,859,572	\$ 100,478,501	\$ 110,918,929	\$ 121,650,862
Operating Expenditures	\$ 74,813,293	\$ 76,203,015	\$ 103,722,389	\$ 119,966,303
Capital Outlay	\$ 18,247,095	\$ 15,826,889	\$ 69,963,432	\$ 112,969,554
Debt Service	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
Grants and Aid	\$ 803,909	\$ 5,600,351	\$ 4,018,457	\$ 8,182,710
TOTALS	\$ 190,723,869	\$ 200,684,625	\$ 297,025,707	\$ 371,175,429
<b>OTHER FINANCING USES</b>				
Interfund Transfers	\$ 2,086,535	\$ 164,906,320	\$ 36,159,003	\$ 28,602,226
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 192,810,404	\$ 365,590,945	\$ 333,184,710	\$ 399,777,655
<b>ENDING BALANCES</b>				
Reserve - Contingency	\$ 31,413,435	\$ 14,785,779	\$ 17,426,300	\$ 27,307,616
Reserve for Contingency - Health Insurance	\$ 435,427	\$ 1,892,459	\$ 1,819,000	\$ 14,728,625
Reserve - Cash Balance	\$ 114,755,465	\$ 162,389,403	\$ 31,445,773	\$ 35,321,008
Reserve - Unassigned	\$ 2,749,538	\$ 477,136	\$ -	\$ 38,988,769
Reserve for Capital Improvement	\$ 17,977,271	\$ 159,031,528	\$ 145,401,734	\$ 161,509,108
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 167,331,136	\$ 338,576,305	\$ 196,092,807	\$ 277,855,126
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 360,141,540	\$ 704,167,250	\$ 529,277,517	\$ 677,632,781

<b>001 - General Fund</b>				
<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 21,570,999	\$ 33,380,537	\$ 24,658,401	\$ 30,934,836
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ 20,260,790	\$ 22,721,980	\$ 28,674,559	\$ 32,781,178
Taxes	\$ 9,339,967	\$ 9,498,758	\$ 8,711,165	\$ 9,065,779
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 27,214,391	\$ 21,473,292	\$ 25,796,479	\$ 32,088,372
Charges For Services	\$ 7,816,574	\$ 6,404,171	\$ 7,155,713	\$ 8,166,788
Judgements, Fines And Forfeits - Not Court Related	\$ 5,550	\$ 5,200	\$ 3,500	\$ 9,625
Miscellaneous Revenues	\$ 2,667,024	\$ 1,965,979	\$ 1,876,540	\$ 1,648,684
TOTAL ESTIMATED REVENUES	\$ 67,304,296	\$ 62,069,380	\$ 72,217,956	\$ 83,760,427
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ 1,240,248	\$ 9,556,374	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 1,709,709	\$ 1,781,259	\$ -	\$ 4,605,000
TOTAL OTHER FINANCING SOURCES	\$ 2,949,957	\$ 11,337,633	\$ -	\$ 4,605,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 70,254,254	\$ 73,407,014	\$ 72,217,956	\$ 88,365,427
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (3,610,897)	\$ (3,691,438)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 91,825,253	\$ 106,787,551	\$ 93,265,460	\$ 115,608,825
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 34,649,514	\$ 35,888,263	\$ 41,453,564	\$ 45,333,344
Operating Expenditures	\$ 21,029,582	\$ 21,315,743	\$ 32,160,100	\$ 38,312,767
Capital Outlay	\$ 1,350,157	\$ 1,170,800	\$ 3,838,769	\$ 4,509,688
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ 775,462	\$ 829,802	\$ 852,396	\$ 1,324,996
TOTALS	\$ 57,804,716	\$ 59,204,607	\$ 78,304,829	\$ 89,480,795
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ 640,000	\$ 1,874,942	\$ 2,045,708	\$ 1,450,463
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 58,444,716	\$ 61,079,549	\$ 80,350,537	\$ 90,931,258
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 8,424,481	\$ 4,976,395	\$ 3,915,241	\$ 9,073,599
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 24,956,056	\$ 40,731,607	\$ 8,999,682	\$ 15,603,968
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 33,380,537	\$ 45,708,002	\$ 12,914,923	\$ 24,677,567
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 91,825,253	\$ 106,787,551	\$ 93,265,460	\$ 115,608,825

**101 - Transportation Trust Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 3,511,932	\$ 3,922,301	\$ 3,730,236	\$ 3,909,591
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 5,183,263	\$ 4,629,637	\$ 4,391,090	\$ 4,921,490
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 3,719,849	\$ 3,490,053	\$ 4,698,716	\$ 5,143,232
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 104,899	\$ 127,121	\$ 30,000	\$ 86,262
TOTAL ESTIMATED REVENUES	\$ 9,008,011	\$ 8,246,812	\$ 9,119,806	\$ 10,150,984
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ 113,264	\$ 307,692	\$ 500,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 113,264	\$ 307,692	\$ 500,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 9,008,011	\$ 8,360,076	\$ 9,427,498	\$ 10,650,984
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (455,990)	\$ (449,544)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 12,519,943	\$ 12,282,377	\$ 12,701,744	\$ 14,111,031
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 5,164,487	\$ 5,112,161	\$ 5,878,831	\$ 5,831,521
Operating Expenditures	\$ 3,400,329	\$ 3,190,581	\$ 4,153,600	\$ 5,116,450
Capital Outlay	\$ 32,827	\$ 51,224	\$ 1,668,820	\$ 2,415,160
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 8,597,642	\$ 8,353,967	\$ 11,701,251	\$ 13,363,131
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 8,597,642	\$ 8,353,967	\$ 11,701,251	\$ 13,363,131
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 1,074,643	\$ 578,875	\$ 569,313	\$ 747,900
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 2,847,658	\$ 3,349,535	\$ 431,180	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,922,301	\$ 3,928,410	\$ 1,000,493	\$ 747,900
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 12,519,943	\$ 12,282,377	\$ 12,701,744	\$ 14,111,031

**102 - Fine and Forfeiture Fund**

DESCRIPTION	FY2019	FY2020	Adopted	Final
	<u>Actuals</u>	<u>Actuals</u>	FY2021 <u>Budget</u>	FY2022 <u>Budget</u>
Cash Carry Forward	\$ 5,763,848	\$ 6,409,029	\$ 2,721,218	\$ 4,910,596
<b>ESTIMATED REVENUES</b>				
Ad Valorem Taxes	\$ 33,395,964	\$ 34,860,331	\$ 36,181,418	\$ 39,776,979
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 2,537,286	\$ 182,328	\$ 250,726	\$ 369,551
Charges For Services	\$ 733,882	\$ 684,077	\$ 655,800	\$ 591,894
Judgements, Fines And Forfeits - Not Court Related	\$ 49,390	\$ 52,898	\$ 51,300	\$ 45,638
Miscellaneous Revenues	\$ 430,787	\$ 178,628	\$ 132,114	\$ 58,536
TOTAL ESTIMATED REVENUES	\$ 37,147,309	\$ 35,958,263	\$ 37,271,358	\$ 40,842,599
<b>OTHER FINANCING SOURCES</b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ 968,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 1,669,382	\$ 3,455,115	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 1,669,382	\$ 3,455,115	\$ -	\$ 968,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 38,816,690	\$ 39,413,377	\$ 37,271,358	\$ 41,810,599
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (1,861,003)	\$ (1,966,439)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 44,580,538	\$ 45,822,406	\$ 38,131,573	\$ 44,754,756
<b>EXPENDITURES</b>				
Personnel Services	\$ 30,584,185	\$ 30,880,462	\$ 27,120,894	\$ 32,762,212
Operating Expenditures	\$ 7,015,381	\$ 7,106,251	\$ 8,054,360	\$ 9,130,181
Capital Outlay	\$ 571,944	\$ 248,377	\$ 139,350	\$ 704,549
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 38,171,509	\$ 38,235,090	\$ 35,314,604	\$ 42,596,942
<b>OTHER FINANCING USES</b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 38,171,509	\$ 38,235,090	\$ 35,314,604	\$ 42,596,942
<b>ENDING BALANCES</b>				
Reserve - Contingency	\$ 1,963,808	\$ 645,095	\$ 1,765,730	\$ 2,157,814
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 4,445,221	\$ 6,942,221	\$ 1,051,239	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,409,029	\$ 7,587,316	\$ 2,816,969	\$ 2,157,814
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 44,580,538	\$ 45,822,406	\$ 38,131,573	\$ 44,754,756

**103 - Florida Boating Improvement**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 1,144,057	\$ 1,189,741	\$ 1,227,222	\$ 1,225,824
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 87,265	\$ 63,139	\$ 80,000	\$ 45,000
Intergovernmental Revenues	\$ 58,417	\$ 126,375	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 18,641	\$ 18,768	\$ 4,500	\$ 1,000
TOTAL ESTIMATED REVENUES	\$ 164,323	\$ 208,282	\$ 84,500	\$ 46,000
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 164,323	\$ 208,282	\$ 84,500	\$ 46,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (4,225)	\$ (2,300)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 1,308,380	\$ 1,398,023	\$ 1,307,497	\$ 1,269,524
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 118,639	\$ 172,200	\$ 200,000	\$ 200,000
Capital Outlay	\$ -	\$ -	\$ 805,766	\$ 805,766
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 118,639	\$ 172,200	\$ 1,005,766	\$ 1,005,766
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 118,639	\$ 172,200	\$ 1,005,766	\$ 1,005,766
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 127,545	\$ 110,873	\$ 100,577	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 1,062,196	\$ 1,114,950	\$ 201,154	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 263,758
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,189,741	\$ 1,225,823	\$ 301,731	\$ 263,758
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 1,308,380	\$ 1,398,023	\$ 1,307,497	\$ 1,269,524

**104 - Hidden Waters MSBU Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 4,131	\$ 5,947	\$ 5,322	\$ 3,487
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 16,403	\$ 16,400	\$ 16,800	\$ 16,800
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 52	\$ 28	\$ 20	\$ 20
TOTAL ESTIMATED REVENUES	\$ 16,455	\$ 16,428	\$ 16,820	\$ 16,820
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 149	\$ 153	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 149	\$ 153	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 16,604	\$ 16,581	\$ 16,820	\$ 16,820
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (841)	\$ (841)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 20,735	\$ 22,528	\$ 21,301	\$ 19,466
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 14,788	\$ 16,381	\$ 18,640	\$ 18,311
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 14,788	\$ 16,381	\$ 18,640	\$ 18,311
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 14,788	\$ 16,381	\$ 18,640	\$ 18,311
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 2,803	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 3,144	\$ 6,147	\$ 2,661	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 1,155
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 5,947	\$ 6,147	\$ 2,661	\$ 1,155
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 20,735	\$ 22,528	\$ 21,301	\$ 19,466

**105 - County Alcohol and Other Drug Abuse Trust**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ (118)	\$ 1,264	\$ 1,548	\$ 1,238
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 5,289	\$ 4,320	\$ 4,500	\$ 4,857
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 93	\$ 283	\$ 100	\$ 116
TOTAL ESTIMATED REVENUES	\$ 5,382	\$ 4,603	\$ 4,600	\$ 4,973
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ 346,000	\$ 346,000	\$ 345,000	\$ 350,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 346,000	\$ 346,000	\$ 345,000	\$ 350,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 351,382	\$ 350,603	\$ 349,600	\$ 354,973
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (230)	\$ (249)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 351,264	\$ 351,867	\$ 350,918	\$ 355,962
<b><u>EXPENDITURES</u></b>				
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
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 679	\$ -	\$ -	\$ 5,962
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 585	\$ 1,867	\$ 918	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,264	\$ 1,867	\$ 918	\$ 5,962
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 351,264	\$ 351,867	\$ 350,918	\$ 355,962

**106 - Court Facility Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 5,433,637	\$ 6,108,873	\$ 6,452,884	\$ 8,444,219
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 585,552	\$ 669,065	\$ 500,000	\$ 1,157,423
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 109,795	\$ 52,224	\$ 5,000	\$ 7,000
TOTAL ESTIMATED REVENUES	\$ 695,347	\$ 721,289	\$ 505,000	\$ 1,164,423
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 695,347	\$ 721,289	\$ 505,000	\$ 1,164,423
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (25,250)	\$ (58,221)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 6,128,984	\$ 6,830,162	\$ 6,932,634	\$ 9,550,421
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 11,834	\$ 74,131	\$ 202,200	\$ 193,400
Capital Outlay	\$ 8,277	\$ 25,385	\$ 5,130,595	\$ 4,335,144
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 20,111	\$ 99,516	\$ 5,332,795	\$ 4,528,544
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 20,111	\$ 99,516	\$ 5,332,795	\$ 4,528,544
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 603,364	\$ 495,983	\$ 533,280	\$ 452,854
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 5,505,509	\$ 6,234,663	\$ 1,066,559	\$ 905,708
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 3,663,315
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,108,873	\$ 6,730,646	\$ 1,599,839	\$ 5,021,877
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 6,128,984	\$ 6,830,162	\$ 6,932,634	\$ 9,550,421



**107 - Law Enforcement Trust Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 225,590	\$ 179,027	\$ 59,500	\$ 81,017
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ 33,214	\$ -	\$ -	\$ 30,000
Miscellaneous Revenues	\$ 405	\$ 477	\$ -	\$ 510
TOTAL ESTIMATED REVENUES	\$ 33,619	\$ 477	\$ -	\$ 30,510
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 48,818	\$ 21,514	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 48,818	\$ 21,514	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 82,437	\$ 21,991	\$ -	\$ 30,510
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (1,526)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 308,027	\$ 201,018	\$ 59,500	\$ 110,001
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 13,500	\$ 7,000	\$ -	\$ -
Capital Outlay	\$ 115,500	\$ 113,000	\$ 59,500	\$ 27,003
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 129,000	\$ 120,000	\$ 59,500	\$ 27,003
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 129,000	\$ 120,000	\$ 59,500	\$ 27,003
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 30,523	\$ 12,000	\$ -	\$ 2,700
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 148,504	\$ 45,991	\$ -	\$ 5,400
Reserve - Unassigned	\$ -	\$ 23,027	\$ -	\$ 74,898
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 179,027	\$ 81,018	\$ -	\$ 82,998
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 308,027	\$ 201,018	\$ 59,500	\$ 110,001

**108 - Law Library Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 49,774	\$ 46,611	\$ 45,000	\$ 55,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 61	\$ 31	\$ -	\$ 7
TOTAL ESTIMATED REVENUES	\$ 49,836	\$ 46,642	\$ 45,000	\$ 55,007
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 49,836	\$ 46,642	\$ 45,000	\$ 55,007
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,250)	\$ (2,750)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 49,836	\$ 46,642	\$ 42,750	\$ 52,257
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 1,900	\$ -	\$ 600	\$ -
Capital Outlay	\$ 6,060	\$ 6,060	\$ 3,020	\$ 3,050
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 7,960	\$ 6,060	\$ 3,620	\$ 3,050
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ 41,876	\$ 40,582	\$ 39,130	\$ 49,207
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 49,836	\$ 46,642	\$ 42,750	\$ 52,257
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 49,836	\$ 46,642	\$ 42,750	\$ 52,257

**109 - Tourist Development Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 2,622,470	\$ 3,248,492	\$ 2,192,360	\$ 5,618,295
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 1,214,747	\$ 1,082,559	\$ 731,059	\$ 1,505,189
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 43,929	\$ 29,402	\$ 10,000	\$ 13,911
TOTAL ESTIMATED REVENUES	\$ 1,258,676	\$ 1,111,962	\$ 741,059	\$ 1,519,100
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 11,693	\$ 10,635	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 11,693	\$ 10,635	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 1,270,369	\$ 1,122,597	\$ 741,059	\$ 1,519,100
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (37,053)	\$ (110,319)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 3,892,839	\$ 4,371,089	\$ 2,896,366	\$ 7,027,076
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 128,716	\$ 158,504	\$ 171,405	\$ 126,272
Operating Expenditures	\$ 487,184	\$ 488,874	\$ 842,578	\$ 1,140,033
Capital Outlay	\$ -	\$ 56,728	\$ 650,500	\$ 656,295
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ 28,447	\$ 30,000	\$ 463,061	\$ 425,000
TOTALS	\$ 644,347	\$ 734,106	\$ 2,127,544	\$ 2,347,600
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 644,347	\$ 734,106	\$ 2,127,544	\$ 2,347,600
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 366,294	\$ 311,426	\$ 212,755	\$ 234,760
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 2,882,198	\$ 3,325,557	\$ 556,067	\$ 469,520
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 3,975,196
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,248,492	\$ 3,636,983	\$ 768,822	\$ 4,679,476
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 3,892,839	\$ 4,371,089	\$ 2,896,366	\$ 7,027,076

**110 - Health Insurance Trust Fund**

DESCRIPTION	FY2019	FY2020	Adopted	Final
	Actuals	Actuals	FY2021 Budget	FY2022 Budget
Cash Carry Forward	\$ 9,890,223	\$ 10,617,796	\$ 11,764,661	\$ 19,593,965
<b>ESTIMATED REVENUES</b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 18,877,216	\$ 18,931,601	\$ 17,850,000	\$ 18,220,000
TOTAL ESTIMATED REVENUES	\$ 18,877,216	\$ 18,931,601	\$ 17,850,000	\$ 18,220,000
<b>OTHER FINANCING SOURCES</b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 18,877,216	\$ 18,931,601	\$ 17,850,000	\$ 18,220,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (892,500)	\$ (911,000)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 28,767,439	\$ 29,549,397	\$ 28,722,161	\$ 36,902,965
<b>EXPENDITURES</b>				
Personnel Services	\$ 55,506	\$ 58,052	\$ 60,345	\$ 62,077
Operating Expenditures	\$ 18,048,349	\$ 17,381,255	\$ 20,201,414	\$ 20,096,414
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 18,103,855	\$ 17,439,307	\$ 20,261,759	\$ 20,158,491
<b>OTHER FINANCING USES</b>				
Interfund Transfers	\$ 45,788	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 18,149,643	\$ 17,439,307	\$ 20,261,759	\$ 20,158,491
<b>ENDING BALANCES</b>				
Reserve - Contingency	\$ 2,774,022	\$ 1,892,459	\$ 2,026,176	\$ 2,015,849
Reserve for Contingency - Health Insurance	\$ 435,427	\$ 1,892,459	\$ 1,819,000	\$ 14,728,625
Reserve - Cash Balance	\$ 7,408,347	\$ 8,325,172	\$ 4,615,226	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 10,617,796	\$ 12,110,090	\$ 8,460,402	\$ 16,744,474
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 28,767,439	\$ 29,549,397	\$ 28,722,161	\$ 36,902,965

**112 - 2nd \$\$ Sheriff Education**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 128,267	\$ 110,657	\$ 78,840	\$ 11,239
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 32,121	\$ 35,893	\$ 25,000	\$ 35,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 359	\$ 199	\$ -	\$ 35
TOTAL ESTIMATED REVENUES	\$ 32,480	\$ 36,093	\$ 25,000	\$ 35,035
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 695	\$ 14,489	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 695	\$ 14,489	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 33,175	\$ 50,582	\$ 25,000	\$ 35,035
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (1,250)	\$ (1,752)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 161,442	\$ 161,239	\$ 102,590	\$ 44,522
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 50,785	\$ 55,000	\$ 55,000	\$ 30,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 50,785	\$ 55,000	\$ 55,000	\$ 30,000
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 50,785	\$ 55,000	\$ 55,000	\$ 30,000
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 15,852	\$ 5,579	\$ 5,500	\$ 3,000
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 36,378	\$ 38,775	\$ 11,000	\$ 6,000
Reserve - Unassigned	\$ 58,427	\$ 61,885	\$ -	\$ 5,522
Reserve for Capital Improvement	\$ -	\$ -	\$ 31,090	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 110,657	\$ 106,239	\$ 47,590	\$ 14,522
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 161,442	\$ 161,239	\$ 102,590	\$ 44,522

**113 - Free Library Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 145,861	\$ 171,646	\$ 114,465	\$ 408,744
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 4,875	\$ 82,311	\$ -	\$ -
Charges For Services	\$ 20,194	\$ 13,496	\$ 15,000	\$ 15,683
Judgements, Fines And Forfeits - Not Court Related	\$ 73,167	\$ 41,726	\$ 65,000	\$ 66,733
Miscellaneous Revenues	\$ 16,328	\$ 5,880	\$ 100	\$ 3,024
TOTAL ESTIMATED REVENUES	\$ 114,564	\$ 143,413	\$ 80,100	\$ 85,440
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 114,564	\$ 143,413	\$ 80,100	\$ 85,440
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (4,005)	\$ (4,272)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 260,425	\$ 315,059	\$ 190,560	\$ 489,912
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 11,370	\$ 8,475	\$ 14,766	\$ 14,100
Capital Outlay	\$ 77,409	\$ 11,164	\$ 111,220	\$ 75,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 88,779	\$ 19,640	\$ 125,986	\$ 89,100
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 88,779	\$ 19,640	\$ 125,986	\$ 89,100
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 23,236	\$ 17,969	\$ 12,599	\$ 8,660
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 148,410	\$ 277,450	\$ 51,975	\$ 17,320
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 374,832
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 171,646	\$ 295,419	\$ 64,574	\$ 400,812
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 260,425	\$ 315,059	\$ 190,560	\$ 489,912

**114 - Investigative Drug Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 95,325	\$ 55,545	\$ 6,683	\$ 3,085
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ 5,379	\$ 1,183	\$ -	\$ 2,000
Miscellaneous Revenues	\$ 1,518	\$ 429	\$ -	\$ 10
TOTAL ESTIMATED REVENUES	\$ 6,897	\$ 1,612	\$ -	\$ 2,010
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 14,224	\$ 4,506	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 14,224	\$ 4,506	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 21,121	\$ 6,118	\$ -	\$ 2,010
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (100)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 116,446	\$ 61,663	\$ 6,683	\$ 4,995
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 60,901	\$ 50,128	\$ 6,682	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 60,901	\$ 50,128	\$ 6,682	\$ -
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 60,901	\$ 50,128	\$ 6,682	\$ -
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 5,492	\$ -	\$ 1	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 31,917	\$ 11,535	\$ -	\$ -
Reserve - Unassigned	\$ 18,136	\$ -	\$ -	\$ 4,995
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 55,545	\$ 11,535	\$ 1	\$ 4,995
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 116,446	\$ 61,663	\$ 6,683	\$ 4,995

**115 - Legal Aid Fees Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ (2,731)	\$ 11,826	\$ 13,564	\$ 8,041
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 49,774	\$ 46,611	\$ 45,000	\$ 55,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 33	\$ 177	\$ 50	\$ 20
TOTAL ESTIMATED REVENUES	\$ 49,807	\$ 46,788	\$ 45,050	\$ 55,020
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ 114,000	\$ 103,676	\$ 104,183	\$ 151,489
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 114,000	\$ 103,676	\$ 104,183	\$ 151,489
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 163,807	\$ 150,464	\$ 149,233	\$ 206,509
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,252)	\$ (2,751)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 161,076	\$ 162,290	\$ 160,545	\$ 211,799
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 149,250	\$ 151,489	\$ 153,762	\$ 156,069
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 149,250	\$ 151,489	\$ 153,762	\$ 156,069
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 149,250	\$ 151,489	\$ 153,762	\$ 156,069
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 4,788	\$ -	\$ 6,783	\$ 15,376
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 7,038	\$ 10,801	\$ -	\$ 30,752
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 9,602
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 11,826	\$ 10,801	\$ 6,783	\$ 55,730
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 161,076	\$ 162,290	\$ 160,545	\$ 211,799



**116 - Ship Program Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 2,262,918	\$ 1,862,674	\$ 622,878	\$ 935,429
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 391,491	\$ 449,014	\$ 2,305,672	\$ 2,300,000
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ 200,000
Miscellaneous Revenues	\$ 119,596	\$ 78,408	\$ 90,709	\$ 11,000
TOTAL ESTIMATED REVENUES	\$ 511,087	\$ 527,422	\$ 2,396,381	\$ 2,511,000
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 511,087	\$ 527,422	\$ 2,396,381	\$ 2,511,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (119,819)	\$ (125,550)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 2,774,005	\$ 2,390,096	\$ 2,899,440	\$ 3,320,879
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 59,131	\$ 64,726	\$ 66,502	\$ 68,575
Operating Expenditures	\$ 852,201	\$ 744,043	\$ 2,832,938	\$ 2,102,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 911,331	\$ 808,769	\$ 2,899,440	\$ 2,171,075
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 911,331	\$ 808,769	\$ 2,899,440	\$ 2,171,075
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 77,563	\$ 159,426	\$ -	\$ 217,107
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 1,785,111	\$ 1,421,901	\$ -	\$ 434,214
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 498,483
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,862,674	\$ 1,581,327	\$ -	\$ 1,149,804
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 2,774,005	\$ 2,390,096	\$ 2,899,440	\$ 3,320,879

**117 - Florida Art License Plate Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 1,240	\$ 1,287	\$ 47	\$ 927
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 2,046	\$ 2,435	\$ 2,106	\$ 2,200
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ 2	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 2,046	\$ 2,437	\$ 2,106	\$ 2,200
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 2,046	\$ 2,437	\$ 2,106	\$ 2,200
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (105)	\$ (110)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 3,286	\$ 3,724	\$ 2,048	\$ 3,017
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 1,999	\$ 3,097	\$ 2,000	\$ 2,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,999	\$ 3,097	\$ 2,000	\$ 2,000
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 1,999	\$ 3,097	\$ 2,000	\$ 2,000
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 324	\$ -	\$ -	\$ 200
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 963	\$ 627	\$ 48	\$ 400
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 417
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,287	\$ 627	\$ 48	\$ 1,017
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 3,286	\$ 3,724	\$ 2,048	\$ 3,017

**120 - 2020 Bond Revenue Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ 14,479,223	\$ 20,017,446	\$ 27,345,675
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ 786	\$ 15,000	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 14,480,009	\$ 20,032,446	\$ 27,345,675
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ 129,711,032	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 129,711,032	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 144,191,041	\$ 20,032,446	\$ 27,345,675
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (1,001,622)	\$ (1,264,127)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 144,191,041	\$ 19,030,824	\$ 26,081,548
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 702,651	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 702,651	\$ -	\$ -
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ 143,488,390	\$ 19,030,824	\$ 26,081,548
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 144,191,041	\$ 19,030,824	\$ 26,081,548
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 144,191,041	\$ 19,030,824	\$ 26,081,548

**121 - Probationary Control Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ 67,056	\$ 29,566	\$ 94,320
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 215,866	\$ 176,629	\$ 169,000	\$ 200,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 35	\$ 82	\$ 10	\$ 15
TOTAL ESTIMATED REVENUES	\$ 215,901	\$ 176,711	\$ 169,010	\$ 200,015
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 215,901	\$ 176,711	\$ 169,010	\$ 200,015
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (8,450)	\$ (10,001)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 215,901	\$ 243,767	\$ 190,126	\$ 284,334
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 120,370	\$ 176,000	\$ 178,447	\$ 139,036
Operating Expenditures	\$ 28,475	\$ 11,500	\$ 8,850	\$ 23,060
Capital Outlay	\$ -	\$ -	\$ 1,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 148,845	\$ 187,500	\$ 188,297	\$ 162,096
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 148,845	\$ 187,500	\$ 188,297	\$ 162,096
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 409	\$ 19,526	\$ 1,829	\$ 16,209
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 66,647	\$ 36,741	\$ -	\$ 32,418
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 73,611
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 67,056	\$ 56,267	\$ 1,829	\$ 122,238
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 215,901	\$ 243,767	\$ 190,126	\$ 284,334

**124 - Oak Forest Road MSBU Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 9,946	\$ 10,294	\$ -	\$ 6,220
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 43,398	\$ 44,117	\$ 44,655	\$ 44,655
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 132	\$ 61	\$ 100	\$ 5
TOTAL ESTIMATED REVENUES	\$ 43,531	\$ 44,178	\$ 44,755	\$ 44,660
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 358	\$ 368	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 358	\$ 368	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 43,889	\$ 44,546	\$ 44,755	\$ 44,660
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,238)	\$ (2,233)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 53,835	\$ 54,840	\$ 42,517	\$ 48,647
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 43,541	\$ 51,731	\$ 42,517	\$ 42,975
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 43,541	\$ 51,731	\$ 42,517	\$ 42,975
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 43,541	\$ 51,731	\$ 42,517	\$ 42,975
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 3,396	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 6,898	\$ 3,109	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 5,672
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 10,294	\$ 3,109	\$ -	\$ 5,672
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 53,835	\$ 54,840	\$ 42,517	\$ 48,647

**125 - Teen Court Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 21,963	\$ 94,108	\$ 84,660	\$ 171,453
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 53,704	\$ 62,756	\$ 50,000	\$ 60,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 77	\$ 277	\$ 50	\$ 57
TOTAL ESTIMATED REVENUES	\$ 53,782	\$ 63,033	\$ 50,050	\$ 60,057
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ 180,000	\$ 177,488	\$ 78,687	\$ 48,974
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 75,939	\$ 73,029	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 255,939	\$ 250,517	\$ 78,687	\$ 48,974
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 309,721	\$ 313,550	\$ 128,737	\$ 109,031
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,502)	\$ (3,003)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 331,684	\$ 407,658	\$ 210,895	\$ 277,481
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 206,154	\$ 186,000	\$ 170,122	\$ 172,000
Operating Expenditures	\$ 26,422	\$ 37,000	\$ 21,600	\$ 30,000
Capital Outlay	\$ 5,000	\$ 3,000	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 237,576	\$ 226,000	\$ 191,722	\$ 202,000
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 237,576	\$ 226,000	\$ 191,722	\$ 202,000
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 11,886	\$ 22,653	\$ 19,173	\$ 20,200
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 82,222	\$ 134,388	\$ -	\$ 40,400
Reserve - Unassigned	\$ -	\$ 24,617	\$ -	\$ 14,881
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 94,108	\$ 181,658	\$ 19,173	\$ 75,481
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 331,684	\$ 407,658	\$ 210,895	\$ 277,481

**127 - NSP Grant Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 4,682	\$ 34,187	\$ 89,108	\$ 104,720
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 29,287	\$ 13,382	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 218	\$ 147	\$ 140	\$ 50
TOTAL ESTIMATED REVENUES	\$ 29,505	\$ 13,529	\$ 140	\$ 50
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 29,505	\$ 13,529	\$ 140	\$ 50
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (7)	\$ (2)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 34,187	\$ 47,716	\$ 89,241	\$ 104,768
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 88,896	\$ 104,414
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 88,896	\$ 104,414
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 88,896	\$ 104,414
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 4,607	\$ -	\$ 345	\$ 354
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 29,580	\$ 47,716	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 34,187	\$ 47,716	\$ 345	\$ 354
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 34,187	\$ 47,716	\$ 89,241	\$ 104,768

**128 - Challenger Roadway MSTU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 17	\$ 98	\$ 111	\$ 261
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ 721	\$ 728	\$ 741	\$ 741
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 721	\$ 728	\$ 741	\$ 741
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 7	\$ 7	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 7	\$ 7	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 728	\$ 735	\$ 741	\$ 741
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (37)	\$ (37)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 745	\$ 833	\$ 815	\$ 965
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 195	\$ 15	\$ 224	\$ 215
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 195	\$ 15	\$ 224	\$ 215
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ 452	\$ -	\$ 591	\$ 750
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 647	\$ 15	\$ 815	\$ 965
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 47	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 51	\$ 818	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 98	\$ 818	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 745	\$ 833	\$ 815	\$ 965



**129 - Student Drivers Education**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 59,309	\$ 53,065	\$ 20,065	\$ 47,845
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 53,840	\$ 62,970	\$ 50,000	\$ 65,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 265	\$ 190	\$ 50	\$ 35
TOTAL ESTIMATED REVENUES	\$ 54,105	\$ 63,160	\$ 50,050	\$ 65,035
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 54,105	\$ 63,160	\$ 50,050	\$ 65,035
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,502)	\$ (3,252)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 113,414	\$ 116,225	\$ 67,613	\$ 109,628
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 60,349	\$ 65,766	\$ 67,613	\$ 109,628
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 60,349	\$ 65,766	\$ 67,613	\$ 109,628
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 60,349	\$ 65,766	\$ 67,613	\$ 109,628
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 10,439	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 42,626	\$ 50,459	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 53,065	\$ 50,459	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 113,414	\$ 116,225	\$ 67,613	\$ 109,628

**131 - Municipal Service MSTU Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 1,613,946	\$ 1,353,640	\$ 944,239	\$ 2,237,518
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ 1,022,289	\$ 1,095,705	\$ 1,220,802	\$ 1,431,014
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 29,830	\$ 24,644	\$ 27,000	\$ 2,275,000
Intergovernmental Revenues	\$ 21,715	\$ 87,081	\$ 20,000	\$ 25,000
Charges For Services	\$ 431,833	\$ 504,354	\$ 390,000	\$ 575,000
Judgements, Fines And Forfeits - Not Court Related	\$ 37,344	\$ 59,401	\$ -	\$ 45,000
Miscellaneous Revenues	\$ 58,536	\$ 63,931	\$ 15,000	\$ 43,000
TOTAL ESTIMATED REVENUES	\$ 1,601,547	\$ 1,835,115	\$ 1,672,802	\$ 4,394,014
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ 87,625	\$ 656,928	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 87,625	\$ 656,928	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 1,601,547	\$ 1,922,740	\$ 2,329,730	\$ 4,394,014
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (83,640)	\$ (219,701)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 3,215,493	\$ 3,276,380	\$ 3,190,329	\$ 6,411,831
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 1,500,810	\$ 1,415,940	\$ 2,322,883	\$ 2,520,128
Operating Expenditures	\$ 360,723	\$ 226,840	\$ 445,300	\$ 2,975,850
Capital Outlay	\$ 320	\$ 12,955	\$ 16,700	\$ 79,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,861,853	\$ 1,655,735	\$ 2,784,883	\$ 5,574,978
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 1,861,853	\$ 1,655,735	\$ 2,784,883	\$ 5,574,978
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 319,776	\$ 95,949	\$ 278,488	\$ 549,397
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 1,033,864	\$ 1,524,696	\$ 126,958	\$ 287,456
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,353,640	\$ 1,620,645	\$ 405,446	\$ 836,853
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 3,215,493	\$ 3,276,380	\$ 3,190,329	\$ 6,411,831

**132 - Blue Jay MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 18,172	\$ 19,431	\$ 10,098	\$ 20,668
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 52,110	\$ 56,346	\$ 57,250	\$ 57,250
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 179	\$ 88	\$ 10	\$ 10
TOTAL ESTIMATED REVENUES	\$ 52,289	\$ 56,434	\$ 57,260	\$ 57,260
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 443	\$ 484	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 443	\$ 484	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 52,732	\$ 56,918	\$ 57,260	\$ 57,260
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,863)	\$ (2,865)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 70,904	\$ 76,349	\$ 64,495	\$ 75,063
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 51,473	\$ 60,965	\$ 64,495	\$ 65,230
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 51,473	\$ 60,965	\$ 64,495	\$ 65,230
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 51,473	\$ 60,965	\$ 64,495	\$ 65,230
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 6,942	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 12,489	\$ 15,384	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 9,833
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 19,431	\$ 15,384	\$ -	\$ 9,833
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 70,904	\$ 76,349	\$ 64,495	\$ 75,063

**133 - 911-Wireless Fund**

DESCRIPTION	FY2019	FY2020	Adopted	Final
	Actuals	Actuals	FY2021	FY2022
			Budget	Budget
Cash Carry Forward	\$ 1,080,070	\$ 1,163,028	\$ 1,199,695	\$ 2,527,230
<b>ESTIMATED REVENUES</b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 945,949	\$ 1,030,262	\$ 904,000	\$ 965,000
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 19,942	\$ 10,800	\$ 10,000	\$ 11,750
TOTAL ESTIMATED REVENUES	\$ 965,890	\$ 1,041,062	\$ 914,000	\$ 976,750
<b>OTHER FINANCING SOURCES</b>				
Non-Operating - Interfund Transfers In	\$ -	\$ 9,426	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 9,426	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 965,890	\$ 1,050,488	\$ 914,000	\$ 976,750
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (45,700)	\$ (48,838)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 2,045,960	\$ 2,213,516	\$ 2,067,995	\$ 3,455,142
<b>EXPENDITURES</b>				
Personnel Services	\$ 180,703	\$ 173,746	\$ 268,639	\$ 118,059
Operating Expenditures	\$ 460,592	\$ 545,282	\$ 618,870	\$ 673,750
Capital Outlay	\$ 1,637	\$ 136,378	\$ 107,000	\$ 56,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 642,932	\$ 855,406	\$ 994,509	\$ 847,809
<b>OTHER FINANCING USES</b>				
Interfund Transfers	\$ 240,000	\$ 331,459	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 882,932	\$ 1,186,865	\$ 994,509	\$ 847,809
<b>ENDING BALANCES</b>				
Reserve - Contingency	\$ 188,507	\$ -	\$ -	\$ 84,780
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 974,521	\$ 63,623	\$ -	\$ 169,560
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ 963,028	\$ 1,073,486	\$ 2,352,993
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,163,028	\$ 1,026,651	\$ 1,073,486	\$ 2,607,333
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 2,045,960	\$ 2,213,516	\$ 2,067,995	\$ 3,455,142

**134 - State Court / Local Req Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 484,815	\$ 366,624	\$ 166,694	\$ 714,355
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 49,774	\$ 46,611	\$ 45,000	\$ 41,956
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 8,966	\$ 3,020	\$ 1,500	\$ 275
TOTAL ESTIMATED REVENUES	\$ 58,740	\$ 49,631	\$ 46,500	\$ 42,231
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ 91,382	\$ 87,229	\$ 170,830	\$ 101,465
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 91,382	\$ 87,229	\$ 170,830	\$ 101,465
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 150,123	\$ 136,860	\$ 217,330	\$ 143,696
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,325)	\$ (2,112)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 634,938	\$ 503,484	\$ 381,699	\$ 855,939
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 268,314	\$ 280,686	\$ 379,199	\$ 385,808
Capital Outlay	\$ -	\$ -	\$ 2,500	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 268,314	\$ 280,686	\$ 381,699	\$ 385,808
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 268,314	\$ 280,686	\$ 381,699	\$ 385,808
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 57,399	\$ 25,732	\$ -	\$ 38,580
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 309,225	\$ 197,066	\$ -	\$ 77,160
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 354,391
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 366,624	\$ 222,798	\$ -	\$ 470,131
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 634,938	\$ 503,484	\$ 381,699	\$ 855,939

**135 - \$2 Recording Fee Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 400,033	\$ 431,984	\$ 353,052	\$ 338,995
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 364,702	\$ 456,472	\$ 300,000	\$ 600,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 1,136	\$ 754	\$ 150	\$ 250
TOTAL ESTIMATED REVENUES	\$ 365,838	\$ 457,226	\$ 300,150	\$ 600,250
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 365,838	\$ 457,226	\$ 300,150	\$ 600,250
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (15,007)	\$ (30,013)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 765,871	\$ 889,210	\$ 638,195	\$ 909,232
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 111,538	\$ 98,200	\$ 106,800	\$ 103,200
Operating Expenditures	\$ 158,349	\$ 183,586	\$ 141,766	\$ 125,310
Capital Outlay	\$ 64,000	\$ 92,000	\$ 77,862	\$ 106,582
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 333,887	\$ 373,786	\$ 326,428	\$ 335,092
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 333,887	\$ 373,786	\$ 326,428	\$ 335,092
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 74,103	\$ 37,379	\$ 32,643	\$ 25,591
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 228,902	\$ 246,842	\$ 201,262	\$ 51,182
Reserve - Unassigned	\$ 128,979	\$ 231,203	\$ -	\$ 497,367
Reserve for Capital Improvement	\$ -	\$ -	\$ 77,862	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 431,984	\$ 515,424	\$ 311,767	\$ 574,140
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 765,871	\$ 889,210	\$ 638,195	\$ 909,232

**136 - Crime Prevention Program Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 259,560	\$ 198,907	\$ 96,521	\$ 33,791
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ 76,307	\$ 71,661	\$ 65,000	\$ 96,000
Miscellaneous Revenues	\$ 4,679	\$ 1,910	\$ 500	\$ 105
TOTAL ESTIMATED REVENUES	\$ 80,986	\$ 73,572	\$ 65,500	\$ 96,105
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 158	\$ 5,148	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 158	\$ 5,148	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 81,144	\$ 78,720	\$ 65,500	\$ 96,105
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (3,275)	\$ (4,805)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 340,704	\$ 277,627	\$ 158,746	\$ 125,091
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 95,349	\$ 95,000	\$ 95,000	\$ 33,696
Operating Expenditures	\$ 46,448	\$ 60,000	\$ 60,000	\$ 45,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 141,797	\$ 155,000	\$ 155,000	\$ 78,696
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 141,797	\$ 155,000	\$ 155,000	\$ 78,696
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 33,206	\$ 15,500	\$ 3,746	\$ 7,869
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 80,771	\$ 43,943	\$ -	\$ 15,738
Reserve - Unassigned	\$ 84,930	\$ 63,184	\$ -	\$ 22,788
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 198,907	\$ 122,627	\$ 3,746	\$ 46,395
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 340,704	\$ 277,627	\$ 158,746	\$ 125,091

**137 - Juvenile Program Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 49,774	\$ 46,611	\$ 45,000	\$ 55,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 76	\$ 36	\$ -	\$ 8
TOTAL ESTIMATED REVENUES	\$ 49,850	\$ 46,647	\$ 45,000	\$ 55,008
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 49,850	\$ 46,647	\$ 45,000	\$ 55,008
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (2,250)	\$ (2,750)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 49,850	\$ 46,647	\$ 42,750	\$ 52,258
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 344	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 344	\$ -	\$ -	\$ -
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ 49,506	\$ 46,647	\$ 42,750	\$ 52,258
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 49,850	\$ 46,647	\$ 42,750	\$ 52,258
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 49,850	\$ 46,647	\$ 42,750	\$ 52,258



<b>138 - Building Fund</b>				
<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 5,767,911	\$ 6,893,372	\$ 6,711,160	\$ 11,785,668
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 2,812,319	\$ 2,438,089	\$ 2,525,000	\$ 6,222,248
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 6,870	\$ 18,660	\$ 5,000	\$ 21,150
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 172,644	\$ 162,610	\$ 25,000	\$ 531,550
TOTAL ESTIMATED REVENUES	\$ 2,991,832	\$ 2,619,359	\$ 2,555,000	\$ 6,774,948
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 2,991,832	\$ 2,619,359	\$ 2,555,000	\$ 6,774,948
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (127,750)	\$ (318,748)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 8,759,743	\$ 9,512,731	\$ 9,138,410	\$ 18,241,868
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 1,112,295	\$ 1,307,602	\$ 2,166,205	\$ 2,622,667
Operating Expenditures	\$ 700,122	\$ 538,533	\$ 4,783,049	\$ 3,442,440
Capital Outlay	\$ 53,954	\$ 69,037	\$ -	\$ 115,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,866,371	\$ 1,915,172	\$ 6,949,254	\$ 6,180,107
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 1,866,371	\$ 1,915,172	\$ 6,949,254	\$ 6,180,107
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 700,791	\$ 666,377	\$ 694,926	\$ 618,010
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 3,733,515	\$ 6,931,182	\$ 1,494,230	\$ 1,236,020
Reserve - Unassigned	\$ 2,459,066	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 10,207,731
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,893,372	\$ 7,597,559	\$ 2,189,156	\$ 12,061,761
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 8,759,743	\$ 9,512,731	\$ 9,138,410	\$ 18,241,868

**140 - Sheriff MSTU Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 3,346,572	\$ 5,717,533	\$ 6,215,903	\$ 4,366,806
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ 20,887,085	\$ 22,330,321	\$ 24,192,234	\$ 28,364,195
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ 22,172	\$ 353,268	\$ 234,942
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 199,052	\$ 148,489	\$ 50,000	\$ 15,716
TOTAL ESTIMATED REVENUES	\$ 21,086,137	\$ 22,500,982	\$ 24,595,502	\$ 28,614,853
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 684,443	\$ 2,042,689	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 684,443	\$ 2,042,689	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 21,770,580	\$ 24,543,672	\$ 24,595,502	\$ 28,614,853
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (1,229,775)	\$ (1,418,996)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 25,117,152	\$ 30,261,205	\$ 29,581,630	\$ 31,562,663
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 16,603,169	\$ 18,407,904	\$ 23,494,009	\$ 23,536,744
Operating Expenditures	\$ 2,360,758	\$ 3,101,957	\$ 3,806,581	\$ 4,212,786
Capital Outlay	\$ 435,692	\$ 240,704	\$ 193,001	\$ 1,063,238
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 19,399,619	\$ 21,750,565	\$ 27,493,591	\$ 28,812,768
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 19,399,619	\$ 21,750,565	\$ 27,493,591	\$ 28,812,768
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 2,478,060	\$ 1,388,512	\$ 1,374,680	\$ 2,749,895
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 3,239,473	\$ 7,122,129	\$ 713,359	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 5,717,533	\$ 8,510,641	\$ 2,088,039	\$ 2,749,895
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 25,117,152	\$ 30,261,205	\$ 29,581,630	\$ 31,562,663

<b>142 - Fire MSTU</b>				
<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 1,730,490	\$ 1,212,094	\$ 1,573,070	\$ 4,370,620
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ 4,901,852	\$ 5,256,750	\$ 5,860,810	\$ 6,243,392
Taxes	\$ 9,276	\$ 5,374	\$ 5,000	\$ 5,000
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 233,628	\$ 192,488	\$ 155,000	\$ 157,500
Charges For Services	\$ -	\$ 1,516	\$ 2,500	\$ 2,500
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 60,244	\$ 111,334	\$ 69,500	\$ 76,483
TOTAL ESTIMATED REVENUES	\$ 5,204,999	\$ 5,567,462	\$ 6,092,810	\$ 6,484,875
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ 3,355,063	\$ 221,921	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 3,355,063	\$ 221,921	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 5,204,999	\$ 8,922,525	\$ 6,314,731	\$ 6,484,875
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (304,515)	\$ (316,744)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 6,935,489	\$ 10,134,619	\$ 7,583,286	\$ 10,538,751
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 4,570,808	\$ 4,663,537	\$ 5,042,088	\$ 5,819,708
Operating Expenditures	\$ 540,969	\$ 509,395	\$ 834,837	\$ 825,137
Capital Outlay	\$ 45,728	\$ 38,281	\$ 449,257	\$ 461,875
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 5,157,504	\$ 5,211,212	\$ 6,326,182	\$ 7,106,720
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ 565,891	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 5,723,395	\$ 5,211,212	\$ 6,326,182	\$ 7,106,720
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 368,055	\$ 285,914	\$ 632,619	\$ 701,370
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 844,039	\$ 4,637,493	\$ 624,485	\$ 1,402,740
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 1,327,921
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,212,094	\$ 4,923,407	\$ 1,257,104	\$ 3,432,031
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 6,935,489	\$ 10,134,619	\$ 7,583,286	\$ 10,538,751

**143 - Fire Inspection Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ (1,543)	\$ 51,705	\$ 12,575	\$ 197,806
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ 69,650	\$ 70,826	\$ 80,000	\$ 95,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 142	\$ 73	\$ -	\$ 60
TOTAL ESTIMATED REVENUES	\$ 69,792	\$ 70,899	\$ 80,000	\$ 95,060
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ 114,452	\$ 39,306	\$ 242,347	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 114,452	\$ 39,306	\$ 242,347	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 184,244	\$ 110,205	\$ 322,347	\$ 95,060
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (4,000)	\$ (4,753)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 182,701	\$ 161,910	\$ 330,922	\$ 288,113
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 126,826	\$ 48,172	\$ 70,561	\$ 70,466
Operating Expenditures	\$ 3,789	\$ 3,881	\$ 10,025	\$ 30,525
Capital Outlay	\$ 381	\$ -	\$ 163,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 130,996	\$ 52,053	\$ 243,586	\$ 100,991
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 130,996	\$ 52,053	\$ 243,586	\$ 100,991
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 2,472	\$ 7,168	\$ 87,336	\$ 10,099
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 49,233	\$ 102,689	\$ -	\$ 20,198
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 156,825
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 51,705	\$ 109,857	\$ 87,336	\$ 187,122
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 182,701	\$ 161,910	\$ 330,922	\$ 288,113

**144 - Black Creek Hills MSBU Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 5,841	\$ 6,288	\$ 6,289	\$ 7,190
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 11,204	\$ 11,178	\$ 11,574	\$ 11,574
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 34	\$ 21	\$ 10	\$ 5
TOTAL ESTIMATED REVENUES	\$ 11,238	\$ 11,199	\$ 11,584	\$ 11,579
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 105	\$ 107	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 105	\$ 107	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 11,342	\$ 11,306	\$ 11,584	\$ 11,579
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (579)	\$ (579)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 17,183	\$ 17,594	\$ 17,294	\$ 18,190
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 10,895	\$ 10,404	\$ 15,294	\$ 10,950
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 10,895	\$ 10,404	\$ 15,294	\$ 10,950
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 10,895	\$ 10,404	\$ 15,294	\$ 10,950
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 1,729	\$ 1,330	\$ 2,000	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 4,559	\$ 5,860	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 7,240
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,288	\$ 7,190	\$ 2,000	\$ 7,240
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 17,183	\$ 17,594	\$ 17,294	\$ 18,190

**146 - Cares Act**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 4,174,718	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ 19,975,167	\$ 3,500,000	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ 653	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 19,975,820	\$ 3,500,000	\$ -
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ 500,000	\$ 15,000,000	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 500,000	\$ 15,000,000	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 20,475,820	\$ 18,500,000	\$ -
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 20,475,820	\$ 22,674,718	\$ -
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ 38,099	\$ 405,925	\$ -
Operating Expenditures	\$ -	\$ 413,686	\$ 1,966,139	\$ -
Capital Outlay	\$ -	\$ 1,174,722	\$ 14,099,654	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ 3,450,457	\$ 2,703,000	\$ -
TOTALS	\$ -	\$ 5,076,964	\$ 19,174,718	\$ -
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ 15,263,336	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 20,340,300	\$ 19,174,718	\$ -
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ 135,520	\$ 3,500,000	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 135,520	\$ 3,500,000	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 20,475,820	\$ 22,674,718	\$ -

**147 - Coronavirus Relief Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 547,502	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ 572,502	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ 8	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 572,510	\$ -	\$ -
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 572,510	\$ -	\$ -
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 572,510	\$ 547,502	\$ -
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 137,044	\$ 547,502	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 137,044	\$ 547,502	\$ -
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 137,044	\$ 547,502	\$ -
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ 435,466	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 435,466	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 572,510	\$ 547,502	\$ -

**148 - Silver Oaks Road MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 3,299
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 3,507	\$ 3,507
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 3,507	\$ 3,507
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 3,507	\$ 3,507
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (175)	\$ (175)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 3,332	\$ 6,631
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 544	\$ 546
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 544	\$ 546
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 544	\$ 546
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ 2,788	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 6,085
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 2,788	\$ 6,085
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 3,332	\$ 6,631



**149 - Oakland Hills MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 9,176
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 9,695	\$ 9,695
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 9,695	\$ 9,695
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 9,695	\$ 9,695
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (485)	\$ (485)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 9,210	\$ 18,386
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,484	\$ 2,486
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 2,484	\$ 2,486
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 2,484	\$ 2,486
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ 6,726	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 15,900
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 6,726	\$ 15,900
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 9,210	\$ 18,386

**150 - Pine Ridge West MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 11,447
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 12,062	\$ 12,062
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 12,062	\$ 12,062
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 12,062	\$ 12,062
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (603)	\$ (603)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 11,459	\$ 22,906
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,889	\$ 2,892
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 2,889	\$ 2,892
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 2,889	\$ 2,892
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ 8,570	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 20,014
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 8,570	\$ 20,014
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 11,459	\$ 22,906

**151 - Azalea Ridge UN3 MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 9,330
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 10,124	\$ 10,124
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 10,124	\$ 10,124
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 10,124	\$ 10,124
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (506)	\$ (506)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 9,618	\$ 18,948
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 1,559	\$ 1,561
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 1,559	\$ 1,561
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 1,559	\$ 1,561
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ 8,059	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 17,387
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 8,059	\$ 17,387
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 9,618	\$ 18,948

**152 - Cameron Oaks Phase 1 and Phase 2 MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 9,307
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 9,887	\$ 9,887
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 9,887	\$ 9,887
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 9,887	\$ 9,887
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (494)	\$ (494)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 9,393	\$ 18,700
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 3,344	\$ 3,346
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 3,344	\$ 3,346
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 3,344	\$ 3,346
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ 6,049	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 15,354
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 6,049	\$ 15,354
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 9,393	\$ 18,700

**153 - Kindlewood Phase 3 MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 4,758
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 5,058	\$ 5,474
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 5,058	\$ 5,474
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 5,058	\$ 5,474
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (253)	\$ (274)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 4,805	\$ 9,958
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,139	\$ 2,316
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 2,139	\$ 2,316
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 2,139	\$ 2,316
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ 2,666	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 7,642
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 2,666	\$ 7,642
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 4,805	\$ 9,958

**154 - Somerset Road MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 10,230
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ 11,432	\$ 11,432
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ 11,432	\$ 11,432
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 11,432	\$ 11,432
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (572)	\$ (572)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ 10,860	\$ 21,090
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,262	\$ 2,264
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 2,262	\$ 2,264
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 2,262	\$ 2,264
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ 8,598	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 18,826
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 8,598	\$ 18,826
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ 10,860	\$ 21,090

**155 - Federal Department of Justice Forfeiture**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ 119,214	\$ 118,000	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 119,214	\$ 118,000	\$ -
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 119,214	\$ 118,000	\$ -
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 119,214	\$ 118,000	\$ -
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 118,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 118,000	\$ -
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 118,000	\$ -
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ 119,214	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 119,214	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 119,214	\$ 118,000	\$ -

**156 - Emergency Rental Assistance Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 6,875,909
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 14,679
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 14,679
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 14,679
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (734)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 6,889,854
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ 264,140
Operating Expenditures	\$ -	\$ -	\$ -	\$ 161,000
Capital Outlay	\$ -	\$ -	\$ -	\$ 32,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ 6,432,714
TOTALS	\$ -	\$ -	\$ -	\$ 6,889,854
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 6,889,854
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 6,889,854



**157 - American Rescue Plan**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 21,293,566
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 21,293,565
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 21,293,565
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 21,293,565
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 42,587,131
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ 251,140
Operating Expenditures	\$ -	\$ -	\$ -	\$ 2,000,000
Capital Outlay	\$ -	\$ -	\$ -	\$ 11,902,440
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 14,153,580
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ 968,000
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 15,121,580
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 27,465,551
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 27,465,551
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 42,587,131

**158 - Local Provider Participation Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 7,404,818
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 7,404,818
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 7,404,818
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (370,241)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 7,034,577
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 7,034,577
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 7,034,577
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 7,034,577
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 7,034,577

**159 - Eagle Rock at Eagle Landing MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 12,638
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 6
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 12,644
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 12,644
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (632)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 12,012
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 4,369
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 4,369
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 4,369
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 7,643
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 7,643
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 12,012

**160 - Reserve at Eagle Harbor MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 8,238
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 8,238
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 8,238
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (412)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 7,826
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 3,694
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 3,694
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 3,694
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 4,132
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 4,132
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 7,826

**161 - Village Park 1A and 1B MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 19,699
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 19,699
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 19,699
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (985)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 18,714
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 5,106
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 5,106
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 5,106
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 13,608
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 13,608
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 18,714

**162 - Royal Point 2B MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 10,110
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 10,110
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 10,110
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (506)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 9,605
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 2,496
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 2,496
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 2,496
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 7,109
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 7,109
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 9,605

**163 - Eagle Landing at Oakleaf 5B MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 12,272
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 12,272
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 12,272
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (614)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 11,658
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 3,691
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 3,691
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 3,691
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 7,967
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 7,967
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 11,658

**164 - Willow Springs Phase 1 MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 27,538
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 4
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 27,542
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 27,542
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (1,377)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 26,165
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 11,590
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 11,590
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 11,590
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 14,575
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 14,575
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 26,165



**165 - Greyhawk Unit 2 MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 19,833
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 4
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 19,837
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 19,837
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (992)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 18,845
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 7,615
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 7,615
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 7,615
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 11,230
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 11,230
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 18,845

**166 - Greyhawk Unit 3A MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 4,228
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 5
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 4,233
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 4,233
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (212)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 4,021
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,215
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,215
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 1,215
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 2,806
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 2,806
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 4,021

**167 - Greyhawk Unit 3B Bloomfield Court MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 3,461
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 3,461
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 3,461
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (173)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 3,288
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,231
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,231
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 1,231
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 2,057
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 2,057
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 3,288

**168 - Greyhawk Unit 3B Cloverdale Court MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 2,791
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 5
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 2,796
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 2,796
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (140)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 2,656
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 911
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 911
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 911
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 1,745
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 1,745
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 2,656

**169 - Greyhawk Unit 3B Pondsides Court MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 3,066
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 3
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 3,069
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 3,069
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (153)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 2,916
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 897
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 897
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 897
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 2,019
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 2,019
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 2,916

**170 - Cameron Oaks Phase 3 Evers Cove MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 7,772
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 7,772
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 7,772
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (389)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 7,383
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 2,567
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 2,567
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 2,567
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 4,816
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 4,816
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 7,383

**171 - Cameron Oaks Phase 3 Belen Court MSBU**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 4,101
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 4,101
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 4,101
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (205)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 3,896
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,445
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,445
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 1,445
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 2,451
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 2,451
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 3,896

**205 - Surtax Revenue Bond Series 2009**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 510,913	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 5,354	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 5,354	\$ -	\$ -	\$ -
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 5,354	\$ -	\$ -	\$ -
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 516,267	\$ -	\$ -	\$ -
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 13,246	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 13,246	\$ -	\$ -	\$ -
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ 503,021	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 516,267	\$ -	\$ -	\$ -
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 516,267	\$ -	\$ -	\$ -



**220 - 2020 Bond Debt Service Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ -
<b><u>ESTIMATED REVENUES</u></b>				
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	\$ -	\$ -	\$ -	\$ -
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000

**301 - \$12.50 M/V Surcharge Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 212,309	\$ 278,920	\$ 297,762	\$ 494,323
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ 152,920	\$ 186,535	\$ 150,000	\$ 170,000
Miscellaneous Revenues	\$ 932	\$ 940	\$ 500	\$ 429
TOTAL ESTIMATED REVENUES	\$ 153,853	\$ 187,474	\$ 150,500	\$ 170,429
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 54,811	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 54,811	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 208,663	\$ 187,474	\$ 150,500	\$ 170,429
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (7,525)	\$ (8,521)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 420,972	\$ 466,394	\$ 440,737	\$ 656,231
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 142,052	\$ 59,772	\$ 343,500	\$ 333,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 142,052	\$ 59,772	\$ 343,500	\$ 333,500
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 142,052	\$ 59,772	\$ 343,500	\$ 333,500
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 39,981	\$ 24,965	\$ 28,537	\$ 33,350
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 238,939	\$ 308,437	\$ 68,700	\$ 66,700
Reserve - Unassigned	\$ -	\$ 73,220	\$ -	\$ 222,681
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 278,920	\$ 406,622	\$ 97,237	\$ 322,731
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 420,972	\$ 466,394	\$ 440,737	\$ 656,231

**303 - Impact Fee District 3**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 7,227,193
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ 2,674,511	\$ -	\$ 95,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 3,500
TOTAL ESTIMATED REVENUES	\$ -	\$ 2,674,511	\$ -	\$ 98,500
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ 2,833,990	\$ -	\$ 341,200
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 2,833,990	\$ -	\$ 341,200
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 5,508,501	\$ -	\$ 439,700
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (4,925)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 5,508,501	\$ -	\$ 7,661,968
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 1,735,525
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 1,735,525
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 1,735,525
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ 5,508,501	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 5,926,443
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 5,508,501	\$ -	\$ 5,926,443
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 5,508,501	\$ -	\$ 7,661,968

**304 - Impact Fee District 2**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 4,409,331
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ 2,196,211	\$ -	\$ 65,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 2,000
TOTAL ESTIMATED REVENUES	\$ -	\$ 2,196,211	\$ -	\$ 67,000
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ 1,026,974	\$ -	\$ 58,800
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 1,026,974	\$ -	\$ 58,800
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 3,223,185	\$ -	\$ 125,800
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (3,350)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 3,223,185	\$ -	\$ 4,531,781
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ 3,223,185	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 4,531,781
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 3,223,185	\$ -	\$ 4,531,781
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 3,223,185	\$ -	\$ 4,531,781

**305 - Capital Improvement Proj**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 31,527,191	\$ 43,646,472	\$ 28,373,611	\$ 35,512,258
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 22,870,524	\$ 10,778,659	\$ 3,151,253	\$ 3,003,425
Permits, Fees, Special Assessments	\$ 2,778,632	\$ 0	\$ -	\$ -
Intergovernmental Revenues	\$ 971,002	\$ 280,028	\$ 4,000,000	\$ 16,478,724
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 749,202	\$ 582,357	\$ 7,010,000	\$ 405,122
TOTAL ESTIMATED REVENUES	\$ 27,369,359	\$ 11,641,044	\$ 14,161,253	\$ 19,887,271
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ 452	\$ 11,904,141	\$ 10,628,915	\$ 17,676,298
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 225,922	\$ 178,815	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 226,374	\$ 12,082,956	\$ 10,628,915	\$ 17,676,298
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 27,595,734	\$ 23,724,000	\$ 24,790,168	\$ 37,563,569
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (708,063)	\$ (170,427)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 59,122,925	\$ 67,370,472	\$ 52,455,716	\$ 72,905,400
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 15,476,453	\$ 12,260,249	\$ 29,367,871	\$ 52,351,536
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ 1,290,092	\$ -	\$ -
TOTALS	\$ 15,476,453	\$ 13,550,342	\$ 29,367,871	\$ 52,351,536
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ 3,860,964	\$ 15,000,000	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 15,476,453	\$ 17,411,305	\$ 44,367,871	\$ 52,351,536
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 6,848,945	\$ 436,200	\$ 2,516,037	\$ 5,235,153
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 36,797,527	\$ 43,330,393	\$ 5,032,075	\$ 10,470,306
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ 6,192,573	\$ 539,733	\$ 4,848,405
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 43,646,472	\$ 49,959,166	\$ 8,087,845	\$ 20,553,864
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 59,122,925	\$ 67,370,471	\$ 52,455,716	\$ 72,905,400

**306 - Capital Improvement Projects - Northeast Sector**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 431,046	\$ 724,474	\$ 728,419	\$ 729,506
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 284,363	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 9,064	\$ 4,483	\$ -	\$ 600
TOTAL ESTIMATED REVENUES	\$ 293,428	\$ 4,483	\$ -	\$ 600
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 293,428	\$ 4,483	\$ -	\$ 600
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (30)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 724,474	\$ 728,957	\$ 728,419	\$ 730,076
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 560,748	\$ 560,748
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 560,748	\$ 560,748
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 560,748	\$ 560,748
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 35,000	\$ 49,600	\$ 56,075	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 689,474	\$ 679,357	\$ 111,596	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 169,328
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 724,474	\$ 728,957	\$ 167,671	\$ 169,328
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 724,474	\$ 728,957	\$ 728,419	\$ 730,076

**307 - Capital Improvement Projects - West Sector**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 222,719	\$ 226,228	\$ 227,685	\$ 228,089
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 3,509	\$ 1,660	\$ -	\$ 200
TOTAL ESTIMATED REVENUES	\$ 3,509	\$ 1,660	\$ -	\$ 200
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 3,509	\$ 1,660	\$ -	\$ 200
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (10)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 226,228	\$ 227,888	\$ 227,685	\$ 228,279
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 175,250	\$ 175,250
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 175,250	\$ 175,250
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 175,250	\$ 175,250
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 20,000	\$ 10,016	\$ 17,525	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 206,228	\$ 217,872	\$ 34,910	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 53,029
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 226,228	\$ 227,888	\$ 52,435	\$ 53,029
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 226,228	\$ 227,888	\$ 227,685	\$ 228,279

**309 - Branan Field APF Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 760,201	\$ 939,552	\$ 952,822	\$ 953,815
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 172,751	\$ 10,140	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 6,600	\$ 3,523	\$ -	\$ 550
TOTAL ESTIMATED REVENUES	\$ 179,351	\$ 13,664	\$ -	\$ 550
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 179,351	\$ 13,664	\$ -	\$ 550
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (27)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 939,552	\$ 953,216	\$ 952,822	\$ 954,338
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 732,940	\$ 732,940
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 732,940	\$ 732,940
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 732,940	\$ 732,940
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 76,520	\$ 70,270	\$ 73,294	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 863,032	\$ 882,946	\$ 146,588	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 221,398
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 939,552	\$ 953,216	\$ 219,882	\$ 221,398
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 939,552	\$ 953,216	\$ 952,822	\$ 954,338



<b>310 - Sidewalk Fund</b>					
<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>	
Cash Carry Forward	\$ 117,438	\$ 114,131	\$ 114,331	\$ 120,912	
<b><u>ESTIMATED REVENUES</u></b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	
Taxes	\$ -	\$ -	\$ -	\$ -	
Permits, Fees, Special Assessments	\$ 2,500	\$ 6,500	\$ -	\$ 8,000	
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -	
Charges For Services	\$ -	\$ -	\$ -	\$ -	
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -	
Miscellaneous Revenues	\$ 391	\$ 222	\$ -	\$ 60	
TOTAL ESTIMATED REVENUES	\$ 2,891	\$ 6,722	\$ -	\$ 8,060	
<b><u>OTHER FINANCING SOURCES</u></b>					
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -	
Proceeds	\$ -	\$ -	\$ -	\$ -	
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -	
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 2,891	\$ 6,722	\$ -	\$ 8,060	
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (403)	
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 120,329	\$ 120,853	\$ 114,331	\$ 128,569	
<b><u>EXPENDITURES</u></b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	\$ 6,198	\$ -	\$ 114,330	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ 120,851	
Debt Service	\$ -	\$ -	\$ -	\$ -	
Grants and Aid	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 6,198	\$ -	\$ 114,330	\$ 120,851	
<b><u>OTHER FINANCING USES</u></b>					
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 6,198	\$ -	\$ 114,330	\$ 120,851	
<b><u>ENDING BALANCES</u></b>					
Reserve - Contingency	\$ 11,770	\$ -	\$ 1	\$ -	
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -	
Reserve - Cash Balance	\$ 102,361	\$ 120,853	\$ -	\$ -	
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 7,718	
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -	
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -	
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -	
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -	
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -	
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 114,131	\$ 120,853	\$ 1	\$ 7,718	
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 120,329	\$ 120,853	\$ 114,331	\$ 128,569	

**311 - Lake Asbury APF Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 133,941	\$ 138,351	\$ 139,379	\$ 218,908
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 3,958	\$ 80,187	\$ -	\$ 4,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 452	\$ 271	\$ -	\$ 100
TOTAL ESTIMATED REVENUES	\$ 4,410	\$ 80,458	\$ -	\$ 4,100
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 4,410	\$ 80,458	\$ -	\$ 4,100
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (205)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 138,351	\$ 218,809	\$ 139,379	\$ 222,803
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 27,000	\$ -
Capital Outlay	\$ -	\$ -	\$ 100,000	\$ 206,429
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 127,000	\$ 206,429
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ 127,000	\$ 206,429
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 13,453	\$ -	\$ 12,379	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 124,898	\$ 218,809	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ 16,374
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 138,351	\$ 218,809	\$ 12,379	\$ 16,374
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 138,351	\$ 218,809	\$ 139,379	\$ 222,803

**312 - Mobility Fees Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ -	\$ 3,000,000
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ 6,422,748
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ 6,422,748
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 6,422,748
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ (321,137)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ -	\$ -	\$ 9,101,611
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 831,085
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 831,085
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 831,085
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ 8,270,526
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 8,270,526
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ -	\$ -	\$ 9,101,611

**320 - 2020 Bond Construction Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ -	\$ -	\$ 125,076,673	\$ 121,032,542
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ 355,021	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ -	\$ 355,021	\$ -	\$ -
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ 129,008,381	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 129,008,381	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 129,363,403	\$ -	\$ -
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ -	\$ 129,363,403	\$ 125,076,673	\$ 121,032,542
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ -	\$ -	\$ 118,447	\$ 123,750
Operating Expenditures	\$ -	\$ -	\$ -	\$ 84,300
Capital Outlay	\$ -	\$ 114,211	\$ 11,187,109	\$ 28,060,600
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 114,211	\$ 11,305,556	\$ 28,268,650
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 114,211	\$ 11,305,556	\$ 28,268,650
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ -	\$ -	\$ -	\$ -
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ -	\$ 4,172,519	\$ -	\$ -
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ 125,076,673	\$ 113,771,117	\$ 92,763,892
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 129,249,192	\$ 113,771,117	\$ 92,763,892
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ -	\$ 129,363,403	\$ 125,076,673	\$ 121,032,542

**401 - Solid Waste Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 32,452,085	\$ 35,273,805	\$ 35,273,805	\$ 37,965,199
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 6,502,567	\$ 6,636,132	\$ 6,100,000	\$ 5,384,626
Intergovernmental Revenues	\$ 43,439	\$ -	\$ -	\$ -
Charges For Services	\$ 5,154,557	\$ 5,245,385	\$ 4,500,000	\$ 5,200,000
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 940,429	\$ 518,537	\$ 200,000	\$ 305,000
TOTAL ESTIMATED REVENUES	\$ 12,640,992	\$ 12,400,054	\$ 10,800,000	\$ 10,889,626
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 82,211	\$ 92,568	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 82,211	\$ 92,568	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 12,723,202	\$ 12,492,622	\$ 10,800,000	\$ 10,889,626
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (540,000)	\$ (544,482)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 45,175,287	\$ 47,766,427	\$ 45,533,805	\$ 48,310,343
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 1,376,137	\$ 1,510,169	\$ 1,608,677	\$ 1,554,303
Operating Expenditures	\$ 8,523,589	\$ 8,619,131	\$ 10,088,831	\$ 10,220,810
Capital Outlay	\$ 1,756	\$ 2,615	\$ 322,000	\$ 846,800
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 9,901,482	\$ 10,131,914	\$ 12,019,508	\$ 12,621,913
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 9,901,482	\$ 10,131,914	\$ 12,019,508	\$ 12,621,913
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 4,447,732	\$ 1,430,158	\$ 1,201,950	\$ 1,258,158
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 12,848,802	\$ 9,405,101	\$ 2,403,901	\$ 2,516,316
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ 17,977,271	\$ 26,799,254	\$ 29,908,446	\$ 31,913,956
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 35,273,805	\$ 37,634,513	\$ 33,514,297	\$ 35,688,430
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 45,175,287	\$ 47,766,427	\$ 45,533,805	\$ 48,310,343

**402 - Universal Collection Fund**

<u>DESCRIPTION</u>	FY2019 <u>Actuals</u>	FY2020 <u>Actuals</u>	Adopted FY2021 <u>Budget</u>	Final FY2022 <u>Budget</u>
Cash Carry Forward	\$ 1,432,795	\$ 1,039,148	\$ 1,195,346	\$ 2,750,874
<b><u>ESTIMATED REVENUES</u></b>				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Permits, Fees, Special Assessments	\$ 9,012,129	\$ 10,157,089	\$ 10,495,426	\$ 10,495,426
Intergovernmental Revenues	\$ 81,569	\$ 9,922	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Judgements, Fines And Forfeits - Not Court Related	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 68,977	\$ 32,343	\$ 20,000	\$ 5,500
TOTAL ESTIMATED REVENUES	\$ 9,162,675	\$ 10,199,354	\$ 10,515,426	\$ 10,500,926
<b><u>OTHER FINANCING SOURCES</u></b>				
Non-Operating - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Enterprise Contributions	\$ -	\$ -	\$ -	\$ -
Proceeds	\$ -	\$ -	\$ -	\$ -
Transfers From Constitutional Fees Officers	\$ 46,012	\$ 46,753	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 46,012	\$ 46,753	\$ -	\$ -
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	\$ 9,208,687	\$ 10,246,107	\$ 10,515,426	\$ 10,500,926
Less 5% Of Budgeted Revenues	\$ -	\$ -	\$ (525,771)	\$ (525,046)
TOTAL ESTIMATED REVENUES AND BALANCES FORWARD	\$ 10,641,482	\$ 11,285,255	\$ 11,185,001	\$ 12,726,754
<b><u>EXPENDITURES</u></b>				
Personnel Services	\$ 213,874	\$ 195,965	\$ 119,585	\$ 137,827
Operating Expenditures	\$ 9,388,460	\$ 9,468,541	\$ 9,864,110	\$ 10,104,575
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants and Aid	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 9,602,334	\$ 9,664,506	\$ 9,983,695	\$ 10,242,402
<b><u>OTHER FINANCING USES</u></b>				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 9,602,334	\$ 9,664,506	\$ 9,983,695	\$ 10,242,402
<b><u>ENDING BALANCES</u></b>				
Reserve - Contingency	\$ 162,793	\$ 992,451	\$ 1,201,306	\$ 1,022,820
Reserve for Contingency - Health Insurance	\$ -	\$ -	\$ -	\$ -
Reserve - Cash Balance	\$ 876,355	\$ 628,298	\$ -	\$ 1,461,532
Reserve - Unassigned	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Improvement	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 1	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 2	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 3	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 4	\$ -	\$ -	\$ -	\$ -
Reserve Capital Improvement District 5	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,039,148	\$ 1,620,749	\$ 1,201,306	\$ 2,484,352
TOTAL APPROPRIATED EXPENDITURES, OTHER FINANCING USES, & ENDING BALANCES	\$ 10,641,482	\$ 11,285,255	\$ 11,185,001	\$ 12,726,754



Fiscal Year 2021/2022

# General Fund

**GENERAL FUND EXPENDITURE SUMMARY BY COST CENTER**

<b>Cost Center and Name</b>	<b>FY 18/19 ACTUALS</b>	<b>FY 19/20 ACTUALS</b>	<b>ADOPTED FY 20/21 BUDGET</b>	<b>FINAL FY 21/22 BUDGET</b>	<b>CHANGE FROM PRIOR YEAR</b>
0100 - County Commissioners	\$ 602,177	\$ 585,322	\$ 701,155	\$ 743,326	\$ 42,171
0101 - County Manager	\$ 460,158	\$ 440,008	\$ 461,322	\$ 595,451	\$ 134,129
0102 - Public Information Office	\$ 24,619	\$ 91,731	\$ 104,815	\$ 104,494	\$ (321)
0103 - Human Resources	\$ 396,778	\$ 411,118	\$ 650,330	\$ 698,998	\$ 48,668
0105 - Risk Manager	\$ 3,429,132	\$ 3,559,483	\$ 3,981,254	\$ 2,299,400	\$ (1,681,854)
0107 - MIS Department	\$ 2,858,689	\$ 2,628,036	\$ 3,125,671	\$ 4,206,658	\$ 1,080,987
0108 - Health Department	\$ 901,307	\$ 924,011	\$ 924,862	\$ 1,015,608	\$ 90,746
0109 - Geographic Information and Analytics	\$ -	\$ -	\$ -	\$ 320,556	\$ 320,556
0113 - Online Presence Team	\$ -	\$ -	\$ -	\$ 461,700	\$ 461,700
0200 - County Auditor	\$ 158,394	\$ 223,936	\$ 167,224	\$ 144,329	\$ (22,895)
0201 - County Comptroller	\$ 1,290,259	\$ 1,481,465	\$ -	\$ -	\$ -
0202 - Office of Management and Budget	\$ 200,513	\$ 199,764	\$ 1,381,671	\$ 1,061,637	\$ (320,034)
0203 - Grants Management	\$ -	\$ -	\$ -	\$ 333,647	\$ 333,647
0204 - Purchasing	\$ 416,888	\$ 446,053	\$ 721,465	\$ 963,975	\$ 242,510
0205 - Ambulance Billing	\$ -	\$ -	\$ -	\$ 647,105	\$ 647,105
0301 - County Attorney	\$ 700,449	\$ 819,876	\$ 925,984	\$ 843,813	\$ (82,171)
0401 - Property Appraiser	\$ 3,138,458	\$ 3,240,816	\$ 3,369,539	\$ 3,516,687	\$ 147,148
0501 - Tax Collector	\$ 3,731,577	\$ 3,961,683	\$ 4,314,256	\$ 4,308,533	\$ (5,723)
0601 - Board Of Tax Adjustment	\$ 65,818	\$ 63,867	\$ -	\$ 61,563	\$ 61,563
0701 - Clerk Of Court	\$ 878,527	\$ 1,018,184	\$ 1,198,680	\$ 1,292,576	\$ 93,896
0702 - Comptroller	\$ -	\$ -	\$ 1,275,201	\$ 1,368,090	\$ 92,889
0703 - Clerk of the Board - VAB	\$ -	\$ -	\$ 225,034	\$ 237,145	\$ 12,111
0710 - Filing Fee Costs	\$ 1,440	\$ 2,402	\$ 5,000	\$ 5,000	\$ -
0801 - Circuit Court	\$ 75,839	\$ -	\$ -	\$ 43,640	\$ 43,640
0833 - Juvenile Detention	\$ 520,237	\$ 538,152	\$ 600,000	\$ 372,000	\$ (228,000)
0901 - County Court	\$ 16,048	\$ -	\$ -	\$ -	\$ -
1068 - State Attorney	\$ 850	\$ 700	\$ 3,300	\$ 3,000	\$ (300)
1101 - Supervisor Of Elections	\$ 1,799,478	\$ 2,081,915	\$ 2,233,465	\$ 2,215,499	\$ (17,966)
1202 - Building Maintenance	\$ 3,371,241	\$ 3,709,182	\$ 5,765,014	\$ 5,968,844	\$ 203,830
1202A - Historic Courthouse Grant	\$ -	\$ 14,960	\$ 147,378	\$ 147,378	\$ -
1202B - DHR Hist CH Restoration	\$ -	\$ 21,223	\$ 226,420	\$ 226,420	\$ -
1203 - Historical Commission	\$ 3,990	\$ 2,501	\$ 5,000	\$ 5,000	\$ -
1210 - Town Center Rentals	\$ -	\$ -	\$ -	\$ 37,621	\$ 37,621
1601 - Veterans Service Officer	\$ 65,452	\$ 71,832	\$ 125,811	\$ 141,517	\$ 15,706
1807 - Unincorporated Blight Remediation	\$ 27,463	\$ -	\$ -	\$ 158,173	\$ 158,173
1901 - Community Services	\$ -	\$ -	\$ -	\$ 349,548	\$ 349,548
1907 - Aging True	\$ 237,719	\$ 509,893	\$ 661,784	\$ 613,784	\$ (48,000)
1908 - Council On Aging	\$ 228,306	\$ -	\$ -	\$ -	\$ -
1909 - JTA/MV Services	\$ 171,869	\$ 180,566	\$ 828,538	\$ 828,518	\$ (20)
1912 - Economic Development	\$ 98,261	\$ 76,047	\$ 110,413	\$ 120,600	\$ 10,187
1913 - Keystone CRA	\$ 53,879	\$ 60,095	\$ 61,000	\$ 68,000	\$ 7,000
1914 - FHFC - Advisory Svcs	\$ -	\$ -	\$ -	\$ -	\$ -
2001 - Medical Examiner	\$ 717,825	\$ 709,375	\$ 875,000	\$ 875,000	\$ -
2101 - Rescue Services	\$ 15,381,620	\$ 15,626,834	\$ 18,622,124	\$ 21,320,159	\$ 2,698,035
2101A - Paramedicine Service Grant	\$ -	\$ 11,817	\$ 113,820	\$ 358,477	\$ 244,657
2101D - Assistance to Firefighters Grant FY20 - 21	\$ -	\$ -	\$ 26,667	\$ 7,524	\$ (19,143)
2101E - Assistance to Firefighters Grant FY21 - 22	\$ -	\$ -	\$ -	\$ 455,900	\$ 455,900
2102 - Emergency Management	\$ 196,539	\$ 174,540	\$ 221,865	\$ 724,277	\$ 502,412
2102A - FMA Gr 2990 Black Creek	\$ 2,321	\$ -	\$ -	\$ -	\$ -
2102C - EMPG - 2016 - 2017 Grant	\$ 68,743	\$ -	\$ 74,195	\$ -	\$ (74,195)
2102C20 - EMPG FY 19/20	\$ -	\$ 73,146	\$ -	\$ -	\$ -
2102E - EMPA Grant	\$ 107,843	\$ -	\$ 133,195	\$ 123,774	\$ (9,421)
2102E20 - Emergency Management Grant EMPA 19/20	\$ -	\$ 36,307	\$ -	\$ -	\$ -
2102E21 - Emergency Management Grant EMPA 20/21	\$ -	\$ 34,008	\$ -	\$ -	\$ -
2102F - Shelter Retrofit - Schools	\$ 46,617	\$ 63,100	\$ 673,185	\$ 290,818	\$ (382,367)
2102G - FY18 SHSGP - Hazmat Grant	\$ -	\$ -	\$ -	\$ -	\$ -
2102H - EMPG - 2015 Grant	\$ -	\$ -	\$ 22,160	\$ 22,160	\$ -
2102L - Shelter Retrofit - Thrasher	\$ 87,725	\$ 8,835	\$ -	\$ -	\$ -
2102N - FMA 4055 Lazy Acres Rd	\$ -	\$ -	\$ -	\$ 153,825	\$ 153,825
2102Q - SHSGP Grant FY21-22	\$ -	\$ -	\$ -	\$ 42,550	\$ 42,550
2103 - Public Safety - Admin/Comm	\$ 1,570,213	\$ 1,700,424	\$ 2,090,463	\$ 2,360,120	\$ 269,657
2103B - EMS Grant - C6010	\$ -	\$ 33,700	\$ -	\$ -	\$ -
2103E - Firehouse Sub FND - Boat	\$ -	\$ -	\$ 44,650	\$ -	\$ (44,650)
2106 - Covid - 19 Response	\$ -	\$ 589,465	\$ -	\$ -	\$ -



**GENERAL FUND EXPENDITURE SUMMARY BY COST CENTER**

<b>Cost Center and Name</b>	<b>FY 18/19 ACTUALS</b>	<b>FY 19/20 ACTUALS</b>	<b>ADOPTED FY 20/21 BUDGET</b>	<b>FINAL FY 21/22 BUDGET</b>	<b>CHANGE FROM PRIOR YEAR</b>
2106A - EMPG - Scovid - 19	\$ -	\$ -	\$ 23,767	\$ -	\$ (23,767)
2106B - DOJ - S Covid - 19	\$ -	\$ -	\$ 113,091	\$ -	\$ (113,091)
2106C - COVID Vaccinations	\$ -	\$ -	\$ -	\$ 51,718	\$ -
2116 - Disaster Recovery	\$ 139,658	\$ 38,598	\$ -	\$ 500,000	\$ 500,000
2116A - FEMA Knights Marina Recon	\$ -	\$ 437,927	\$ -	\$ -	\$ -
2116B - CDBG - Dr Vol Home Buyout	\$ -	\$ 3,460	\$ 4,500,000	\$ 4,285,841	\$ (214,159)
2501 - Hospital Services	\$ 29,399	\$ 32,152	\$ 76,875	\$ 76,875	\$ -
2504 - Public Assistance Svcs	\$ 2,597,525	\$ 2,774,996	\$ 2,939,666	\$ 2,948,245	\$ 8,579
2505 - Aid To Private Org's	\$ 288,854	\$ 290,612	\$ 290,612	\$ 290,612	\$ -
2801 - Animal Services	\$ 1,322,743	\$ 1,298,580	\$ 1,999,023	\$ 2,502,049	\$ 503,026
3201 - Parks & Recreation Admin	\$ 2,032,377	\$ 1,929,706	\$ 2,980,050	\$ 4,553,465	\$ 1,573,415
3201E - Camp Chow Dep Grant	\$ 318,860	\$ -	\$ -	\$ -	\$ -
3201F - Camp Chowenwaw Park Fence	\$ -	\$ 23,750	\$ 16,170	\$ -	\$ (16,170)
3201G - Main St Boardwalk Stairs	\$ -	\$ -	\$ 32,571	\$ -	\$ (32,571)
3201H - Fairgrounds Eq Strg Barn	\$ -	\$ -	\$ 16,102	\$ -	\$ (16,102)
3301 - Libraries Administration	\$ 1,829,646	\$ 1,256,702	\$ 2,062,974	\$ 2,086,689	\$ 23,715
3302 - Orange Park Library	\$ 611,038	\$ 473,433	\$ 630,785	\$ 716,223	\$ 85,438
3303 - GCS Library	\$ 294,747	\$ 265,806	\$ 384,764	\$ 492,950	\$ 108,186
3304 - Keystone Heights Library	\$ 244,235	\$ 222,428	\$ 303,499	\$ 368,294	\$ 64,795
3306 - Middleburg Library	\$ 275,606	\$ 243,839	\$ 294,330	\$ 330,319	\$ 35,989
3310 - Library Headquarters	\$ 545,850	\$ 484,662	\$ 550,431	\$ 667,452	\$ 117,021
3401 - Agriculture Agent	\$ 527,178	\$ 509,974	\$ 611,117	\$ 660,220	\$ 49,103
3501 - Soil Conservation	\$ 1,775	\$ 702	\$ 2,781	\$ 3,220	\$ 439
3601 - Transit Authority	\$ 70,802	\$ 73,875	\$ 77,000	\$ 75,600	\$ (1,400)
3712 - Fleet/Fuel Management	\$ 2,385,823	\$ 2,075,980	\$ 2,940,311	\$ 4,289,370	\$ 1,349,059
3713 - Mosquito Control	\$ -	\$ -	\$ -	\$ 284,964	\$ 284,964
3713A - Mosquito Control Grant	\$ -	\$ -	\$ -	\$ 36,960	\$ 36,960
3801 - Knowles/H.P. Clean - Up	\$ 5,251	\$ 15,269	\$ 10,000	\$ 10,000	\$ -
4110 - Sweat Program	\$ 178,092	\$ 247,130	\$ 250,000	\$ 535,311	\$ 285,311
4200 - Subsidies	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 57,804,716</b>	<b>\$ 59,125,957</b>	<b>\$ 78,304,829</b>	<b>\$ 89,480,795</b>	<b>\$ 10,674,248</b>

***Budget by General Fund***

## **BOARD OF COUNTY COMMISSIONERS (001-0100)**

### **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:**

<b>001-0100 - County Commissioners</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 412,177	\$ 388,250	\$ 450,219	\$ 412,949
Operating Expenditures	\$ 189,852	\$ 197,071	\$ 249,936	\$ 329,377
Capital Outlay	\$ 149	\$ -	\$ 1,000	\$ 1,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 602,177</b>	<b>\$ 585,322</b>	<b>\$ 701,155</b>	<b>\$ 743,326</b>

## COUNTY MANAGER (001-0101)

### 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:

001-0101 - County Manager				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 392,990	\$ 369,302	\$ 377,522	\$ 515,076
Operating Expenditures	\$ 67,168	\$ 70,706	\$ 82,300	\$ 80,375
Capital Outlay	\$ -	\$ -	\$ 1,500	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 460,158</b>	<b>\$ 440,008</b>	<b>\$ 461,322</b>	<b>\$ 595,451</b>

## PUBLIC INFORMATION OFFICE (001-0102)

### STATEMENT OF FUNCTION:

The Public Information Office serves as the voice of Clay County's governmental resources to the general public. The Public Information Officer manages all internal and external messaging and branding of County departments. Additional responsibilities include media relations, community collaboration and image management through all communication channels. The Division works closely with the County Manager, Commissioners and all Division and Department leaders.

With a full-time team member dedicated to this effort, stories of great things happening for Clay County residents can be told effectively and efficiently, and important safety messages can be delivered to the public through a variety of media and sources. It is the goal of the Public Information Office is to communicate Clay County's relevant information to the residents, visitors and workforce of the County.

### EXPENDITURES:

<b>001-0102 - Public Information Office</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 24,128	\$ 90,362	\$ 91,975	\$ 95,194
Operating Expenditures	\$ 491	\$ 1,369	\$ 12,840	\$ 9,300
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 24,619</b>	<b>\$ 91,731</b>	<b>\$ 104,815</b>	<b>\$ 104,494</b>

## HUMAN RESOURCES (001-0103)

### STATEMENT OF FUNCTION:

The Human Resources Division 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 Division 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 Division 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, the Human Resources Division 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:

001-0103 - Human Resources				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 320,688	\$ 378,191	\$ 534,030	\$ 561,198
Operating Expenditures	\$ 72,082	\$ 31,134	\$ 114,300	\$ 136,300
Capital Outlay	\$ 4,008	\$ 1,794	\$ 2,000	\$ 1,500
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 396,778</b>	<b>\$ 411,118</b>	<b>\$ 650,330</b>	<b>\$ 698,998</b>

## RISK MANAGEMENT (001-0105)

### STATEMENT OF FUNCTION:

Risk Management Division 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 Risk Management 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:

<b>001-0105 - Risk Manager</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 2,525,199	\$ 2,547,030	\$ 2,808,154	\$ 1,108,980
Operating Expenditures	\$ 900,130	\$ 1,009,924	\$ 1,161,250	\$ 1,178,920
Capital Outlay	\$ 3,804	\$ 2,529	\$ 11,850	\$ 11,500
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 3,429,132</b>	<b>\$ 3,559,483</b>	<b>\$ 3,981,254</b>	<b>\$ 2,299,400</b>

## MANAGEMENT INFORMATION SYSTEMS (MIS) (001-0107)

### STATEMENT OF FUNCTION:

The Management and Information Systems (MIS) Division 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:

001-0107 - MIS Department				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 1,079,312	\$ 1,123,900	\$ 1,292,471	\$ 995,838
Operating Expenditures	\$ 1,415,876	\$ 1,374,467	\$ 1,570,500	\$ 2,940,820
Capital Outlay	\$ 363,501	\$ 129,669	\$ 262,700	\$ 270,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 2,858,689</b>	<b>\$ 2,628,036</b>	<b>\$ 3,125,671</b>	<b>\$ 4,206,658</b>



## HEALTH DEPARTMENT (001-0108)

### 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:

001-0108 - Health Department				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 836,465	\$ 849,142	\$ 924,862	\$ 1,015,608
Capital Outlay	\$ 64,842	\$ 74,869	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 901,307</b>	<b>\$ 924,011</b>	<b>\$ 924,862</b>	<b>\$ 1,015,608</b>

## GEOGRAPHIC INFORMATION SYSTEMS (GIS) (001-0109)

### STATEMENT OF FUNCTION:

The Geographic Information Systems and Analytics section of the Information Services division 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:

<b>001-0109 - Geographic Information and Analytics</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ 240,256
Operating Expenditures	\$ -	\$ -	\$ -	\$ 72,300
Capital Outlay	\$ -	\$ -	\$ -	\$ 8,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 320,556</b>

## ONLINE PRESENCE TEAM (001-0113)

### STATEMENT OF FUNCTION:

The Online Presence Team helps to increase community engagement, awareness and an understanding, regarding information on how different Clay County Government Departments and Divisions operate and what services they provide to the public. The team provides the public this information on multitude of various platforms and different mediums, that best suits the communication platforms of the public.

The goal of the Online Presence Team is to increase access and awareness by keeping members of the public informed regarding important public information, to the residents of Clay County and other key stakeholders through the county website, social media and digital media.

### EXPENDITURES:

<b>001-0113 - Online Presence Team</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ 234,590
Operating Expenditures	\$ -	\$ -	\$ -	\$ 222,610
Capital Outlay	\$ -	\$ -	\$ -	\$ 4,500
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 461,700</b>

## COMMISSION AUDITOR (001-0200)

### 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:

001-0200 - County Auditor				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 157,394	\$ 223,936	\$ 165,974	\$ 138,859
Operating Expenditures	\$ 1,000	\$ -	\$ 1,250	\$ 5,470
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 158,394</b>	<b>\$ 223,936</b>	<b>\$ 167,224</b>	<b>\$ 144,329</b>

## COUNTY COMPTROLLER (001-0201)

### STATEMENT OF FUNCTION:

The Finance Office 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. All other information pertaining to the function under the Clerk of Courts from FY 20/21 and beyond can be found in the General Fund Subsection of this document under Comptroller (001-0702).

### EXPENDITURES:

001-0201 - County Comptroller				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 819,850	\$ 895,583	\$ -	\$ -
Operating Expenditures	\$ 468,925	\$ 585,883	\$ -	\$ -
Capital Outlay	\$ 1,485	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,290,259</b>	<b>\$ 1,481,465</b>	<b>\$ -</b>	<b>\$ -</b>

**OFFICE OF MANAGEMENT AND BUDGET (OMB) (001-0202)**

**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 division 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:**

<b>001-0202 - Office of Management and Budget</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 182,238	\$ 186,529	\$ 837,721	\$ 757,975
Operating Expenditures	\$ 16,876	\$ 12,146	\$ 542,950	\$ 301,662
Capital Outlay	\$ 1,398	\$ 1,089	\$ 1,000	\$ 2,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 200,513</b>	<b>\$ 199,764</b>	<b>\$ 1,381,671</b>	<b>\$ 1,061,637</b>

## GRANTS MANAGEMENT (001-0203)

### STATEMENT OF FUNCTION:

Grants Management Division is responsible for accurately tracking grants countywide and monitoring awards for compliance. The Division 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:

001-0203 - Grants Management				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 263,897
Operating Expenditures	\$ -	\$ -	\$ -	\$ 64,750
Capital Outlay	\$ -	\$ -	\$ -	\$ 5,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 333,647</b>

## PURCHASING (001-0204)

### STATEMENT OF FUNCTION:

The Purchasing Division serves as a central purchasing office to ensure compliance with State purchasing laws and County policies; Purchasing, Purchasing Cards, Travel, and Uniform Policies. The Division 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. The Purchasing Division 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 Division 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:

001-0204 - Purchasing				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 347,089	\$ 387,869	\$ 541,015	\$ 785,825
Operating Expenditures	\$ 69,599	\$ 58,185	\$ 175,450	\$ 175,150
Capital Outlay	\$ 199	\$ -	\$ 5,000	\$ 3,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 416,888</b>	<b>\$ 446,053</b>	<b>\$ 721,465</b>	<b>\$ 963,975</b>



## AMBULANCE BILLING (001-0205)

### STATEMENT OF FUNCTION:

The ambulance billing section 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:

001-0205 - Ambulance Billing				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 130,580
Operating Expenditures	\$ -	\$ -	\$ -	\$ 514,525
Capital Outlay	\$ -	\$ -	\$ -	\$ 2,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 647,105</b>

## COUNTY ATTORNEY (001-0301)

### 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:

<b>001-0301 - County Attorney</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 643,240	\$ 800,088	\$ 775,924	\$ 694,253
Operating Expenditures	\$ 54,056	\$ 19,789	\$ 149,560	\$ 149,560
Capital Outlay	\$ 3,152	\$ -	\$ 500	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 700,449</b>	<b>\$ 819,876</b>	<b>\$ 925,984</b>	<b>\$ 843,813</b>

## PROPERTY APPRAISER (001-0401)

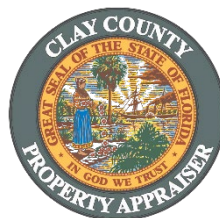
### STATEMENT OF FUNCTION:

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:

<b>001-0401 - Property Appraiser</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 2,540,414	\$ 2,590,052	\$ 2,825,244	\$ 2,989,252
Operating Expenditures	\$ 598,044	\$ 650,764	\$ 544,295	\$ 527,435
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 3,138,458</b>	<b>\$ 3,240,816</b>	<b>\$ 3,369,539</b>	<b>\$ 3,516,687</b>



## TAX COLLECTOR (001-0501)

### 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:

001-0501 - Tax Collector				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 743,918	\$ 801,713	\$ 814,256	\$ 808,533
Operating Expenditures	\$ 2,987,659	\$ 3,159,970	\$ 3,500,000	\$ 3,500,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 3,731,577</b>	<b>\$ 3,961,683</b>	<b>\$ 4,314,256</b>	<b>\$ 4,308,533</b>



**Note:** The Clay County Tax Collector is a fee officer with budget revenues produced through the collection of fees and taxes. The Clay County Board of County Commissioners' General Fund provides for those expenditures designated as "County Responsibility" under the state statutes. All unspent commissions, produced through the collection of fees and taxes, must be returned to the Clay County Commission at the end of the fiscal year.

## BOARD OF TAX ADJUSTMENT (001-0601)

### STATEMENT OF FUNCTION:

The Board of Tax Adjustment program 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. However, certain financial responsibilities pertaining to VAB remain with the Board of County Commissioners and are reflected below. Additional information can be found in the General Fund Subsection of this document under Clerk to the Board (VAB) (001-0703).

### EXPENDITURES:

<b>001-0601 - Board Of Tax Adjustment</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 65,818	\$ 63,867	\$ -	\$ 61,563
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 65,818</b>	<b>\$ 63,867</b>	<b>\$ -</b>	<b>\$ 61,563</b>

## CLERK OF COURTS (001-0701)

### 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:

001-0701 - Clerk Of Court				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 615,727	\$ 735,515	\$ 961,880	\$ 1,015,076
Operating Expenditures	\$ 248,300	\$ 256,369	\$ 234,300	\$ 277,500
Capital Outlay	\$ 14,500	\$ 26,300	\$ 2,500	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 878,527</b>	<b>\$ 1,018,184</b>	<b>\$ 1,198,680</b>	<b>\$ 1,292,576</b>



**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.

## COMPTROLLER (001-0702)

### STATEMENT OF FUNCTION:

The Comptroller Division is a service division 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 General Fund Subsection of this document under County Comptroller (001-0201).

### EXPENDITURES:

<b>001-0702 - Comptroller</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ 1,064,558	\$ 1,217,440
Operating Expenditures	\$ -	\$ -	\$ 176,143	\$ 127,650
Capital Outlay	\$ -	\$ -	\$ 34,500	\$ 23,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,275,201</b>	<b>\$ 1,368,090</b>

## CLERK TO THE BOARD (VAB) (001-0703)

### STATEMENT OF FUNCTION:

The Clerk to the Board (VAB) Division 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 General Fund Subsection of this document under Board of Tax Adjustment (001-0601).

### EXPENDITURES:

<b>001-0703 - Clerk of the Board - VAB</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ 201,484	\$ 227,145
Operating Expenditures	\$ -	\$ -	\$ 8,000	\$ 10,000
Capital Outlay	\$ -	\$ -	\$ 15,550	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,034</b>	<b>\$ 237,145</b>



## FILING FEE COSTS (001-0710)

### STATEMENT OF FUNCTION:

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

### EXPENDITURES:

001-0710 - Filing Fee Costs				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 1,440	\$ 2,402	\$ 5,000	\$ 5,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,440</b>	<b>\$ 2,402</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

## CIRCUIT COURT (001-0801)

### STATEMENT OF FUNCTION:

Established by the Florida Constitution, Clay County belongs to the Fourth Judicial Circuit of the State of Florida. Circuit courts have general trial jurisdiction over matters not assigned by Florida Statute to the county courts and also hear appeals from county court cases. Thus, circuit courts are simultaneously the highest trial courts and the lowest appellate courts in Florida's judicial system.

The Circuit Court's judges, magistrates, hearing officers, staff attorneys and court administration staff are dedicated professionals committed to upholding the high standards of justice prescribed by the law. The Circuit Court promises to provide its citizens justice without prejudice in a professional manner focused on protecting rights while upholding and interpreting the law, and providing expeditious resolution of disputes. It is the goal of the Chief Judge to ensure that the courts in the Fourth Judicial Circuit are accessible, fair, effective, and responsive to the citizens of Clay, Duval and Nassau Counties and everyone who appears in the courts.

### EXPENDITURES:

001-0801 - Circuit Court				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 75,839	\$ -	-\$ -	-\$ 43,640
Operating Expenditures	\$ -	-\$ -	-\$ -	-\$ -
Capital Outlay	\$ -	-\$ -	-\$ -	-\$ -
Other	\$ -	-\$ -	-\$ -	-\$ -
<b>TOTALS</b>	<b>\$ 75,839</b>	<b>\$ -</b>	<b>-\$ -</b>	<b>-\$ 43,640</b>

## JUVENILE DETENTION (001-0833)

### 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 division 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:

001-0833 - Juvenile Detention				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 520,237	\$ 538,152	\$ 600,000	\$ 372,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 520,237</b>	<b>\$ 538,152</b>	<b>\$ 600,000</b>	<b>\$ 372,000</b>

## COUNTY COURT (001-0901)

### 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 the Division 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 (134-1077).

### EXPENDITURES:

<b>001-0901 - County Court</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 16,048	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 16,048</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## STATE ATTORNEY (001-1068)

### STATEMENT OF FUNCTION:

The main financial support provided by the State Attorney Division 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:

001-1068 - State Attorney				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 850	\$ 700	\$ 3,300	\$ 3,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 850</b>	<b>\$ 700</b>	<b>\$ 3,300</b>	<b>\$ 3,000</b>

## SUPERVISOR OF ELECTIONS (001-1101)

### 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:

001-1101 - Supervisor Of Elections				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 1,187,139	\$ 1,324,009	\$ 1,531,252	\$ 1,354,898
Operating Expenditures	\$ 545,939	\$ 743,806	\$ 690,213	\$ 823,901
Capital Outlay	\$ 66,400	\$ 14,100	\$ 12,000	\$ 36,700
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,799,478</b>	<b>\$ 2,081,915</b>	<b>\$ 2,233,465</b>	<b>\$ 2,215,499</b>



## BUILDING MAINTENANCE (001-1202)

### STATEMENT OF FUNCTION:

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

The goal of the Building Maintenance Division 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:

001-1202 - Building Maintenance				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 1,912,303	\$ 1,980,447	\$ 2,743,888	\$ 2,963,223
Operating Expenditures	\$ 1,451,373	\$ 1,583,657	\$ 2,421,126	\$ 2,441,401
Capital Outlay	\$ 7,565	\$ 145,078	\$ 600,000	\$ 564,220
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 3,371,241</b>	<b>\$ 3,709,182</b>	<b>\$ 5,765,014</b>	<b>\$ 5,968,844</b>

### GRANT FUNDED BUILDING MAINTENANCE PROJECTS:

001-1202A - Historic Courthouse Grant				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 14,960	\$ 147,378	\$ 147,378
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 14,960</b>	<b>\$ 147,378</b>	<b>\$ 147,378</b>

001-1202B - DHR Hist CH Restoration				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 21,223	\$ 226,420	\$ 226,420
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 21,223</b>	<b>\$ 226,420</b>	<b>\$ 226,420</b>

## HISTORICAL PRESERVATION BOARD (001-1203)

### 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:

001-1203 - Historical Commission				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 3,990	\$ 2,501	\$ 5,000	\$ 5,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 3,990</b>	<b>\$ 2,501</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>



## TOWN CENTER RENTALS (001-1210)

### STATEMENT OF FUNCTION:

The Town Center Rentals Division is used to pay for electricity and other utilities for the Town Center Buildings. After renovation, these buildings are to be used by the Clay County Health Department and consolidated 911-Communications.

### EXPENDITURES:

001-1210 - Town Center Rentals				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 37,621
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,621</b>

## VETERANS SERVICES OFFICE (001-1601)

### STATEMENT OF FUNCTION:

The primary purpose of the Veterans Services Office (VSO) is to assist veterans and/or family members with veterans' entitlement services for eligible veterans and their families. The Veteran Services Office also assists with employment, social services, and case management services for qualifying veterans and their families.

The goal of the Veterans Services Office is to provide veterans and/or family members professional, courteous and personal assistance and help identify the benefits that pertain to veterans. The Division provides 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:

001-1601 - Veterans Service Officer				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 57,980	\$ 58,698	\$ 60,061	\$ 61,267
Operating Expenditures	\$ 7,473	\$ 13,134	\$ 65,250	\$ 80,250
Capital Outlay	\$ -	\$ -	\$ 500	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 65,452</b>	<b>\$ 71,832</b>	<b>\$ 125,811</b>	<b>\$ 141,517</b>

## UNINCORPORATED BLIGHT REMEDIATION (001-1807)

### STATEMENT OF FUNCTION:

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

It is the goal of the Blight Remediation Division 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:

<b>001-1807 - Unincorporated Blight Remediation</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 27,463	\$ -	\$ -	\$ 158,173
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 27,463</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158,173</b>

## COMMUNITY SERVICES (001-1901)

**STATEMENT OF FUNCTION:**

Clay County Community Services Division 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:**

001-1901 - Community Services				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 317,478
Operating Expenditures	\$ -	\$ -	\$ -	\$ 27,070
Capital Outlay	\$ -	\$ -	\$ -	\$ 5,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 349,548</b>

## AGING TRUE - OLDER AMERICANS ACT (001-1907)

**STATEMENT OF FUNCTION:**

The Aging True - Older Americans Act Division 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 Division to provide services to elderly residents of Clay County.

**EXPENDITURES:**

001-1907 - Aging True				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 30,878	\$ 46,751	\$ 198,000	\$ 150,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ 206,841	\$ 463,142	\$ 463,784	\$ 463,784
<b>TOTALS</b>	<b>\$ 237,719</b>	<b>\$ 509,893</b>	<b>\$ 661,784</b>	<b>\$ 613,784</b>

## COUNCIL ON AGING (001-1908)

**STATEMENT OF FUNCTION:**

Prior to FY 18/19, the Council on Aging provided services to the transportation disadvantaged and older population of Clay County. These services are now provided by Aging True – Older Americans Act and JTA/MV Services – Transportation Divisions.

**EXPENDITURES:**

001-1908 - Council On Aging				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 46,799	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ 181,506	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 228,306</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## JTA/MV SERVICES - TRANSPORTATION (001-1909)

**STATEMENT OF FUNCTION:**

The JTA/MV Services - Transportation Division 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 JTA/MV Services - Transportation Division to provide transportation services to residents of Clay County.

**EXPENDITURES:**

001-1909 - JTA/MV Services				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 171,869	\$ 180,566	\$ 828,538	\$ 828,518
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 171,869</b>	<b>\$ 180,566</b>	<b>\$ 828,538</b>	<b>\$ 828,518</b>

## ECONOMIC DEVELOPMENT (001-1912)

### 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:

<b>001-1912 - Economic Development</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 12,413	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ 98,261	\$ 76,047	\$ 98,000	\$ 120,600
<b>TOTALS</b>	<b>\$ 98,261</b>	<b>\$ 76,047</b>	<b>\$ 110,413</b>	<b>\$ 120,600</b>

**KEYSTONE COMMUNITY REDEVELOPMENT AREA (CRA) (001-1913)**

**STATEMENT OF FUNCTION:**

The Keystone Community Redevelopment Area (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 Area (CRA) is to make the community a better environment for citizens and visitors of the City of Keystone Heights.

**EXPENDITURES:**

<b>001-1913 - Keystone CRA</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 53,879	\$ 60,095	\$ 61,000	\$ 68,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 53,879</b>	<b>\$ 60,095</b>	<b>\$ 61,000</b>	<b>\$ 68,000</b>

## MEDICAL EXAMINER (001-2001)

### 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 division 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:

001-2001 - Medical Examiner				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 717,825	\$ 709,375	\$ 875,000	\$ 875,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 717,825</b>	<b>\$ 709,375</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>



## RESCUE SERVICES (001-2101)

### STATEMENT OF FUNCTION:

The Clay County Rescue Services Division, 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 Division 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:

001-2101 - Rescue Services				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 13,711,259	\$ 13,978,477	\$ 15,126,261	\$ 17,459,121
Operating Expenditures	\$ 1,533,179	\$ 1,533,516	\$ 2,148,092	\$ 2,475,413
Capital Outlay	\$ 137,182	\$ 114,842	\$ 1,347,771	\$ 1,385,625
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 15,381,620</b>	<b>\$ 15,626,834</b>	<b>\$ 18,622,124</b>	<b>\$ 21,320,159</b>

### GRANT FUNDED RESCUE SERVICES PROJECTS:

001-2101A - Paramedicine Service Grant				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ 11,817	\$ 113,820	\$ 357,889
Operating Expenditures	\$ -	\$ -	\$ -	\$ 588
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 11,817</b>	<b>\$ 113,820</b>	<b>\$ 358,477</b>

001-2101D - Assistance to Firefighters Grant FY20-21				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 26,667	\$ 7,524
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,667</b>	<b>\$ 7,524</b>

**001-2101E - Assistance to Firefighters Grant FY21-22**

<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 455,900
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 455,900</b>



## EMERGENCY MANAGEMENT (001-2102)

### STATEMENT OF FUNCTION:

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

### EXPENDITURES:

001-2102 - Emergency Management				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 56,757	\$ 56,825	\$ 57,965	\$ 465,751
Operating Expenditures	\$ 135,092	\$ 115,586	\$ 158,200	\$ 182,526
Capital Outlay	\$ 4,690	\$ 2,130	\$ 5,700	\$ 76,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 196,539</b>	<b>\$ 174,540</b>	<b>\$ 221,865</b>	<b>\$ 724,277</b>

### GRANT FUNDED EMERGENCY MANAGEMENT PROJECTS:

001-2102A - FMA Gr 2990 Black Creek				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 2,321	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 2,321</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

001-2102C - EMPG - 2016-2017 Grant				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 11,500	\$ -	\$ 74,195	\$ -
Capital Outlay	\$ 57,243	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 68,743</b>	<b>\$ -</b>	<b>\$ 74,195</b>	<b>\$ -</b>

001-2102C20 - EMPG FY 19/20				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 73,146	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 73,146</b>	<b>\$ -</b>	<b>\$ -</b>

001-2102E - EMPA Grant				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 107,843	\$ -	\$ 133,195	\$ 123,774
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 107,843</b>	<b>\$ -</b>	<b>\$ 133,195</b>	<b>\$ 123,774</b>

001-2102E20 - Emergency Management Grant EMPA 19/20				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ 36,307	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 36,307</b>	<b>\$ -</b>	<b>\$ -</b>

001-2102E21 - Emergency Management Grant EMPA 20/21				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ 34,008	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 34,008</b>	<b>\$ -</b>	<b>\$ -</b>

001-2102F - Shelter Retrofit- Schools				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 46,617	\$ 63,100	\$ 673,185	\$ 290,818
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 46,617</b>	<b>\$ 63,100</b>	<b>\$ 673,185</b>	<b>\$ 290,818</b>

001-2102H - EMPG-2015 Grant				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 4,360	\$ 4,360
Capital Outlay	\$ -	\$ -	\$ 17,800	\$ 17,800
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,160</b>	<b>\$ 22,160</b>

001-2102L - Shelter Retrofit-Thrasher				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 87,725	\$ 8,835	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 87,725</b>	<b>\$ 8,835</b>	<b>\$ -</b>	<b>\$ -</b>

001-2102N - FMA 4055 Lazy Acres Rd				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 153,825
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153,825</b>

001-2102Q - SHSGP Grant FY21-22				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 42,550
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,550</b>



**PUBLIC SAFETY - ADMINISTRATION/COMMUNICATIONS (001-2103)**

**STATEMENT OF FUNCTION:**

The Clay County Public Safety – Administration/Communications Division 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 the Division 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:**

<b>001-2103 - Public Safety-Admin/Comm</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 1,294,505	\$ 1,380,982	\$ 1,535,013	\$ 1,776,820
Operating Expenditures	\$ 270,282	\$ 314,054	\$ 410,450	\$ 441,300
Capital Outlay	\$ 5,426	\$ 5,389	\$ 145,000	\$ 142,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,570,213</b>	<b>\$ 1,700,424</b>	<b>\$ 2,090,463</b>	<b>\$ 2,360,120</b>

**GRANT FUNDED PUBLIC SAFETY – ADMINISTRATION/COMMUNICATIONS PROJECTS:**

<b>001-2103B - EMS Grant - C6010</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 33,700	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 33,700</b>	<b>\$ -</b>	<b>\$ -</b>

**001-2103E - Firehouse Sub FND-Boat**

<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 44,650	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,650</b>	<b>\$ -</b>



## COVID-19 RESPONSE (001-2106)

### 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:

001-2106 - Covid-19 Response				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 558,848	\$ -	\$ -
Capital Outlay	\$ -	\$ 30,617	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 589,465</b>	<b>\$ -</b>	<b>\$ -</b>

### GRANT FUNDED COVID-19 RESPONSE PROJECTS:

001-2106A - EMPG-Scovid-19				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 23,767	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,767</b>	<b>\$ -</b>

001-2106B - DOJ-S Covid-19				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 113,091	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,091</b>	<b>\$ -</b>

**001-2106C - COVID Vaccinations**

<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 51,718
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,718</b>

## DISASTER RECOVERY (001-2116)

### STATEMENT OF FUNCTION:

The Disaster Recovery Division 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 Division is to maintain efficient appropriations to cover for possible disaster recovery efforts in case need is presented.

### EXPENDITURES:

<b>001-2116 - Disaster Recovery</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 139,658	\$ 38,598	\$ -	\$ 500,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 139,658</b>	<b>\$ 38,598</b>	<b>\$ -</b>	<b>\$ 500,000</b>

### GRANT FUNDED DISASTER RECOVERY PROJECTS:

<b>001-2116A - FEMA Knights Marina Recon</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 437,927	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 437,927</b>	<b>\$ -</b>	<b>\$ -</b>

<b>001-2116B - CDBG-Dr Vol Home Buyout</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 3,460	\$ 4,500,000	\$ 4,285,841
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 3,460</b>	<b>\$ 4,500,000</b>	<b>\$ 4,285,841</b>

## HOSPITAL SERVICES (001-2501)

### STATEMENT OF FUNCTION:

The Hospital Services Division 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.

### DIVISION GOAL:

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

### EXPENDITURES:

001-2501 - Hospital Services				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 29,399	\$ 32,152	\$ 76,875	\$ 76,875
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 29,399</b>	<b>\$ 32,152</b>	<b>\$ 76,875</b>	<b>\$ 76,875</b>

**PUBLIC ASSISTANCE SERVICES (001-2504)**

**STATEMENT OF FUNCTION:**

The Public Assistance Services Division 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:**

<b>001-2504 - Public Assistance Svcs</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 14	\$ -	\$ 44,159	\$ -
Operating Expenditures	\$ 2,597,511	\$ 2,774,996	\$ 2,895,507	\$ 2,948,245
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 2,597,525</b>	<b>\$ 2,774,996</b>	<b>\$ 2,939,666</b>	<b>\$ 2,948,245</b>

## AID TO PRIVATE ORGANIZATIONS (001-2505)

### STATEMENT OF FUNCTION:

The Aid to Private Organizations Division 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 the Aid to Private Organizations Division 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:

001-2505 - Aid To Private Org's				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ 288,854	\$ 290,612	\$ 290,612	\$ 290,612
<b>TOTALS</b>	<b>\$ 288,854</b>	<b>\$ 290,612</b>	<b>\$ 290,612</b>	<b>\$ 290,612</b>

## ANIMAL SERVICES (001-2801)

### 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 division is responsible for public health and safety, as well as animal health. The Division 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:

<b>001-2801 - Animal Services</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 880,939	\$ 1,011,537	\$ 1,420,623	\$ 1,750,549
Operating Expenditures	\$ 433,489	\$ 276,109	\$ 565,900	\$ 686,500
Capital Outlay	\$ 8,316	\$ 10,934	\$ 12,500	\$ 65,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,322,743</b>	<b>\$ 1,298,580</b>	<b>\$ 1,999,023</b>	<b>\$ 2,502,049</b>

**PARKS AND RECREATION ADMINISTRATION (001-3201)**

**STATEMENT OF FUNCTION:**

The Parks and Recreation Administration Division enhances the quality of life for all citizens and visitors of Clay County by providing and maintaining a variety of parks and recreational facilities. This effort impacts the community through conservation, health and wellness, moral, and social equity.

The mission and goal of the Division is to improve the quality of life and to develop a sense of pride and community by providing safe, easily accessible, and enjoyable parks and recreational facilities to all Clay County citizens and visitors.

**EXPENDITURES:**

<b>001-3201 - Parks &amp; Recreation Admin</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 645,957	\$ 603,517	\$ 649,295	\$ 964,970
Operating Expenditures	\$ 1,342,152	\$ 1,138,500	\$ 1,933,755	\$ 2,603,495
Capital Outlay	\$ 44,269	\$ 187,688	\$ 397,000	\$ 985,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 2,032,377</b>	<b>\$ 1,929,706</b>	<b>\$ 2,980,050</b>	<b>\$ 4,553,465</b>

**GRANT FUNDED PARKS AND RECREATION ADMINISTRATION PROJECTS:**

<b>001-3201E - Camp Chow Dep Grant</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 318,860	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 318,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>001-3201F - Camp Chowenwaw Park Fence</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 23,750	\$ 16,170	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 23,750</b>	<b>\$ 16,170</b>	<b>\$ -</b>



001-3201G - Main St Boardwalk Stairs				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 32,571	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,571</b>	<b>\$ -</b>

001-3201H - Fairgrounds Eq Strg Barn				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 16,102	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,102</b>	<b>\$ -</b>

**LIBRARY SERVICES (001-33xx)**  
**(3301, 3302, 3303, 3304, 3306, 3310)**

**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. The Division strives to provide resources that will challenge, educate, inform, entertain, and inspire its library users.

The Clay County Library System supports lifelong learning for all citizens while enabling workforce and economic development. Its goals include building and enhancing community connections, increasing awareness of the County’s libraries and their resources, and improving organizational health.

**EXPENDITURES:**

<b>001-3301 - Libraries Administration</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 859,405	\$ 914,960	\$ 885,488	\$ 909,826
Operating Expenditures	\$ 769,580	\$ 103,836	\$ 844,868	\$ 848,368
Capital Outlay	\$ 200,661	\$ 237,906	\$ 332,618	\$ 328,495
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,829,646</b>	<b>\$ 1,256,702</b>	<b>\$ 2,062,974</b>	<b>\$ 2,086,689</b>

<b>001-3302 - Orange Park Library</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 422,195	\$ 433,628	\$ 525,985	\$ 611,423
Operating Expenditures	\$ 188,843	\$ 39,806	\$ 104,800	\$ 104,800
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 611,03</b>	<b>\$ 473,433</b>	<b>\$ 630,785</b>	<b>\$ 716,223</b>

<b>001-3303 - Green Cove Springs Library</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 251,657	\$ 246,839	\$ 254,964	\$ 363,150
Operating Expenditures	\$ 42,952	\$ 18,967	\$ 129,800	\$ 129,800
Capital Outlay	\$ 138	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 294,747</b>	<b>\$ 265,806</b>	<b>\$ 384,764</b>	<b>\$ 492,950</b>

001-3304 - Keystone Heights Library				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 234,701	\$ 215,236	\$ 279,499	\$ 344,294
Operating Expenditures	\$ 9,534	\$ 7,192	\$ 24,000	\$ 24,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 244,235</b>	<b>\$ 222,428</b>	<b>\$ 303,499</b>	<b>\$ 368,294</b>

001-3306 - Middleburg Library				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 240,606	\$ 226,080	\$ 252,030	\$ 288,019
Operating Expenditures	\$ 35,000	\$ 17,758	\$ 42,300	\$ 42,300
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 275,606</b>	<b>\$ 243,839</b>	<b>\$ 294,330</b>	<b>\$ 330,319</b>

001-3310 - Fleming Island Library				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 444,428	\$ 425,776	\$ 439,931	\$ 511,952
Operating Expenditures	\$ 101,422	\$ 58,886	\$ 110,500	\$ 155,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 545,850</b>	<b>\$ 484,662</b>	<b>\$ 550,431</b>	<b>\$ 667,452</b>

## AGRICULTURE AGENT (001-3401)

### STATEMENT OF FUNCTION:

The Clay County Extension Services/Agriculture is a partnership between the Clay County Board of County Commissioners (BCC) and the University of Florida (UF) Institute of Food and Agricultural Sciences (IFAS). Its objective is to help strengthen its community, sustain agriculture and natural resources, promote healthy families and individuals, and enhance personal and community quality of life. The division accomplishes 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. More specifically, Extension will:

- Provide excellent customer service;
- Increase public outreach and engagement by adopting new technologies (i.e., social media);
- 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;
- Expand our impact in the county by recruiting, screening, training, and retaining volunteers.

### EXPENDITURES:

001-3401 - Agriculture Agent				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 460,986	\$ 439,893	\$ 524,397	\$ 437,149
Operating Expenditures	\$ 63,214	\$ 67,146	\$ 84,220	\$ 223,071
Capital Outlay	\$ 2,979	\$ 2,936	\$ 2,500	-
Other	\$ -	\$ -	\$ -	-
<b>TOTALS</b>	<b>\$ 527,178</b>	<b>\$ 509,974</b>	<b>\$ 611,117</b>	<b>\$ 660,220</b>



## SOIL CONSERVATION (001-3501)

### 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:

001-3501 - Soil Conservation				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 1,775	\$ 702	\$ 2,781	\$ 3,220
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,775</b>	<b>\$ 702</b>	<b>\$ 2,781</b>	<b>\$ 3,220</b>

## TRANSIT AUTHORITY (001-3601)

### STATEMENT OF FUNCTION:

The Transit Authority Division 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:

001-3601 - Transit Authority				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 70,802	\$ 73,875	\$ 77,000	\$ 75,600
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 70,802</b>	<b>\$ 73,875</b>	<b>\$ 77,000</b>	<b>\$ 75,600</b>

## FLEET/FUEL MANAGEMENT (001-3712)

### STATEMENT OF FUNCTION:

The Fleet/Fuel Management Division 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 Division 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.

The mission of the Fleet/Fuel Management Division is to provide efficient and effective County fleet and fuel services by providing the customer agencies with safe, reliable, economical, environmentally sound transportation and related services that are responsive to the needs of the individual customer groups, as well as conserving vehicle value and equipment investments.

### EXPENDITURES:

<b>001-3712 - Fleet/Fuel Management</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 1,000,640	\$ 937,073	\$ 1,133,311	\$ 1,025,970
Operating Expenditures	\$ 1,348,114	\$ 1,122,756	\$ 1,760,000	\$ 3,107,400
Capital Outlay	\$ 37,070	\$ 16,151	\$ 47,000	\$ 156,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 2,385,823</b>	<b>\$ 2,075,980</b>	<b>\$ 2,940,311</b>	<b>\$ 4,289,370</b>

## MOSQUITO CONTROL (001-3713)

### STATEMENT OF FUNCTION:

The objective of Mosquito Control Division 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 Division is reduce mosquito populations and protect public health. To accomplish this, the Division 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 was funded by special revenue funds. Information prior to FY 21/22 can be found in the Special Revenue Funds Subsection of this document under Mosquito Control (101-3709).

### EXPENDITURES:

001-3713 - Mosquito Control				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 9,264
Operating Expenditures	\$ -	\$ -	\$ -	\$ 275,700
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 284,964</b>

### GRANT FUNDED MOSQUITO CONTROL PROJECTS:

001-3713A - Mosquito Control Grant				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 36,960
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,960</b>



## KNOWLES / H.P. CLEAN-UP (001-3801)

### 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 this 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 eight (8) wells. This past year FDEP requested additional wells be installed at the Sleepy Hollow site 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 State 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 is to close out the contamination assessments at all of the remediated public works sites.

### EXPENDITURES:

<b>001-3801 - Knowles/H.P. Clean-Up</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 5,251	\$ 15,269	\$ 10,000	\$ 10,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 5,251</b>	<b>\$ 15,269</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

## **SWEAT (SHERIFF'S WORK ETHICS AND TRAINING) PROGRAM (001-4110)**

### **STATEMENT OF FUNCTION:**

This grant supports the SWEAT Program, which is 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.

It is the goal of the SWEAT Program is to make a positive impact on the County's offending youth in order to build a stronger community for the future.

### **EXPENDITURES:**

<b>001-4110 - Sweat Program</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 178,092	\$ 247,130	\$ 250,000	\$ 535,311
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 178,092</b>	<b>\$ 247,130</b>	<b>\$ 250,000</b>	<b>\$ 535,311</b>



Fiscal Year 2021/2022

# Special Revenue Funds

**SPECIL REVENUE FUNDS EXPDITURE SUMMARY BY COST CENT**

<b>Cost Center and Name</b>	<b>FY 18/19 ACTUALS</b>	<b>FY 19/20 ACTUALS</b>	<b>ADOPTED FY 20/21 BUDGET</b>	<b>FINAL FY 21/22 BUDGET</b>	<b>CHANGE FROM PRIOR YEAR</b>
101-3701 - Public Works	\$ 7,352,	\$ 6,925,550	\$ 8,264,	\$ 9,169,	\$ 862
101-3701A - FDOT Safety Grant	\$	\$ 452	\$ 884,	\$ 884,	\$ 660)
101-3701B - FDOT Lap CR209 From CR315	\$	\$ -	\$ 748,	\$ 1,098,	\$ 000
101-3703 - Traffic Signs and Street Striping	\$	\$ -	\$	\$ 755,	\$ 069
101-3709 - Mosquito Control	\$ 260,	\$ 251,120	\$ 294,	\$	\$ 294,434)
101-3709A - Mosquito Control Grant	\$ 34,	\$ 34,480	\$ 34,	\$	\$ 34,481)
101-3709B - Mosquito Control Grt 09	\$	\$ -	\$ 15,	\$	\$ 15,000)
101-3711 - Traffic Signals	\$ 950,	\$ 1,152,855	\$ 1,459,	\$ 1,455,	\$ 3,476)
102-1204 - Bldgs-Jail/Law Enforcemt	\$ 1,285,	\$ 836,246	\$ 2,687,	\$ 2,120,	\$ 567,350)
102-2802 - Impounded Livestock Costs	\$	\$ -	\$	\$	\$
102-4101 - Sheriff	\$ 19,372,	\$ 21,603,581	\$ 16,098,	\$ 21,964,	\$ 866,595
102-4101A - Law Enforcement Grants	\$ 156,	\$ 35,100	\$ 236,	\$ 200,	\$ 35,786)
102-4101B - Jag DREI Grant	\$	\$ 7,593	\$	\$	\$
102-4101F - JAG Grant 21-22	\$	\$ -	\$	\$ 48,	\$ 611
102-4106 - Detention	\$ 13,921,	\$ 13,814,154	\$ 14,256,	\$ 16,133,	\$ 876,964
102-4106A - Detention Grants	\$ 12,	\$ -	\$	\$	\$
102-4106B - SCAAP 2018 Grant	\$	\$ 21,458	\$	\$	\$
102-4106C - SCAAP 2019 Grant	\$	\$ 27,141	\$	\$	\$
102-4107 - Judicial	\$ 1,781,	\$ 1,867,646	\$ 2,035,	\$ 2,128,	\$ 004
102-4108 - Sheriff - Investigations	\$ 1,640,	\$ -	\$	\$	\$
103-3298 - FL Boating Improvement	\$ 74,	\$ 3,700	\$ 1,005,	\$ 1,005,	\$
103-3298A - Derelict Vessel Removl Gr	\$ 11,	\$ -	\$	\$	\$
103-3298B - Derelict Vessels Grant	\$ 33,	\$ -	\$	\$	\$
103-3298C - Derelict Vessel Grant 19	\$	\$ 168,500	\$	\$	\$
104-0125 - Hidden Waters Road MSBU	\$ 14,	\$ 16,381	\$ 18,	\$ 18,	\$ 329)
105-2604 - Drug Abuse & Education	\$ 350,	\$ 350,000	\$ 350,	\$ 350,	\$
106-1000 - Court Facilities	\$ 20,	\$ 99,516	\$ 5,332,	\$ 4,528,	\$ 804,251)
107-4105 - Contraband Forfeiture	\$ 129,	\$ 120,000	\$ 59,	\$ 27,	\$ 32,497)
108-1001 - Law Library	\$ 7,	\$ 6,060	\$ 3,	\$ 3,	\$ 570)
109-1910 - Tourism	\$ 644,	\$ 734,106	\$ 2,127,	\$ 2,347,	\$ 056
110-8888 - Self Insurance	\$ 18,103,	\$ 17,439,307	\$ 20,261,	\$ 20,158,	\$ 103,268)
112-4103 - Sheriff Ed & Training	\$ 50,	\$ 55,000	\$ 55,	\$ 30,	\$ 25,000)
113-3307 - Library Activities	\$ 88,	\$ 19,640	\$ 125,	\$ 89,	\$ 36,886)
114-4104 - Drug Law Enforcement	\$ 60,	\$ 50,128	\$ 6,	\$	\$ 6,682)
115-2701 - Legal Aid Assistance	\$ 149,	\$ 151,489	\$ 153,	\$ 156,	\$ 2,307)
116-0110 - Ship Program Activities	\$ 911,	\$ 808,769	\$ 2,899,	\$ 2,171,	\$ (728,365)
117-3317 - Arts Program	\$ 1,	\$ 3,097	\$ 2,	\$ 2,	\$
120-3320 - 2020 Bond Revenue	\$ -	\$ 702,651	\$ -	\$ -	\$ -
121-2109 - Probation Services	\$ 148,	\$ 187,500	\$ 188,	\$ 162,	\$ (26,201)
124-0124 - Oak Forest Road MSBU	\$ 43,	\$ 51,731	\$ 42,	\$ 42,	\$ 458
125-1064 - Teen Court-Circuit Juv	\$ 237,	\$ 226,000	\$ 191,	\$ 202,	\$ 278
127-2127 - NSP1 Grant	\$	\$ -	\$ 88,	\$ 104,	\$ 518
128-0128 - Challenger Roadway MSTU	\$	\$ 15	\$	\$	\$ 9)
129-1129 - Student Drivers Education	\$ 60,	\$ 65,766	\$ 67,	\$ 109,	\$ 015
131-1804 - Planning and Zoning	\$ 859,	\$ 818,987	\$ 1,081,	\$ 1,315,	\$ 126
131-1805 - County Engineering Dept	\$ 810,	\$ 679,391	\$ 1,408,	\$ 3,962,	\$ 553,984
131-1805B - Lap Pm-Intrsec Design 220	\$	\$ 326	\$	\$	\$
131-1805C - Lap Pm-Intrsec Design 209	\$	\$ 1,719	\$	\$	\$
131-1806 - Enforcement Services	\$ 192,	\$ 155,313	\$ 294,	\$ 296,	\$ 984
132-0132 - Blue Jay Road MSBU	\$ 51,	\$ 60,965	\$ 64,	\$ 65,	\$
133-2108 - 911-Wireless	\$ 642,	\$ 855,406	\$ 994,	\$ 847,	\$ 146,700)
134-1062 - Judge Local Requirement	\$ 89,	\$ -	\$	\$ 20,	\$ 767
134-1067 - Drug Court	\$ 101,	\$ 197,588	\$ 280,	\$ 269,	\$ 11,058)
134-1074 - Judicial Support	\$ 4,	\$ -	\$	\$	\$
134-1075 - Family Court Magistrate	\$ 60,	\$ 66,345	\$ 78,	\$ 78,	\$
134-1076 - Staff Attorney	\$ 9,	\$ -	\$	\$	\$
134-1077 - Mediation & Arbitration	\$	\$ 16,754	\$ 22,	\$ 17,	\$ 5,600)
134-1078 - Courthouse Naming	\$ 3,	\$ -	\$	\$	\$
135-1066 - Clerk Of Court	\$ 333,	\$ 373,786	\$ 326,	\$ 335,	\$ 664
136-2224 - PS-Crime Prevention Prog	\$ 141,	\$ 155,000	\$ 155,	\$ 78,	\$ 76,304)
137-1073 - Juvenile Program	\$	\$ -	\$	\$	\$
138-1803 - Building Department	\$ 1,866,	\$ 1,915,172	\$ 6,949,	\$ 6,180,	\$ 769,147)
140-1205 - Buildings-Law Enforcement MSTU Fud	\$ -	\$ 78,071	\$ 74,	\$ 165,	\$ 720
140-4109 - Sheriff MSTU	\$ 19,371,	\$ 21,650,322	\$ 27,418,	\$ 28,334,	\$ 201
140-4109A - Law Enforcement Grants	\$ 27,	\$ -	\$	\$	\$
142-1703 - Fire Control MSTU	\$ 5,127,	\$ 5,211,212	\$ 6,326,	\$ 7,106,	\$ 538
142-1703B - FY13 SHSGP-Hazmat	\$ 29,	\$ -	\$	\$	\$
143-1709 - Fire Inspections	\$ 130,	\$ 52,053	\$ 243,	\$ 100,	\$ (142,595)

**SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY BY COST CENT**

<b>Cost Center and Name</b>	<b>FY 18/19 ACTUALS</b>	<b>FY 19/20 ACTUALS</b>	<b>ADOPTED FY 20/21 BUDGET</b>	<b>FINAL FY 21/22 BUDGET</b>	<b>CHANGE FROM PRIOR YEAR</b>
144-3901 - Black Creek Hills MSBU	\$ 10,	\$ 10,404	\$ 15,	\$ 10,	\$ (4,344)
146-2130 - Cares Act Projects	\$	\$ 5,195,553	\$ 19,174,	\$	\$ 19,174,718)
147-0112 - Local Housing Assist-CRF	\$	\$ 137,044	\$ 547,	\$	\$ 547,502)
148-0148 - Silver Oaks Road MSBU	\$	\$ -	\$	\$	\$
149-0149 - Oakland Hills MSBU	\$	\$ -	\$ 2,	\$ 2,	\$
150-0150 - Pine Ridge W Rd MSBU	\$	\$ -	\$ 2,	\$ 2,	\$
151-0151 - Azalea Ridge UN3 MSBU	\$	\$ -	\$ 1,	\$ 1,	\$
152-0152 - Cameron Oaks PH1 and PH2 MSBU	\$	\$ -	\$ 3,	\$ 3,	\$
153-0153 - Kindewood PH3 Rd MSBU	\$	\$ -	\$ 2,	\$ 2,	\$
154-0154 - Somerset Road MSBU	\$	\$ -	\$ 2,	\$ 2,	\$
155-4111 - Federal DOJ Forfeiture	\$	\$ -	\$ 118,	\$	\$ 118,000)
156-2140A - Emergency Rental Assistance	\$	\$ -	\$	\$ 4,794,	\$ 794,077
156-2170A - Emergency Rental Assistance 2	\$	\$ -	\$	\$ 2,095,	\$ 095,776
157-2160A - American Rescue Projects	\$	\$ -	\$	\$ 251,	\$ 140
157-6136 - Jail Improvements	\$	\$ -	\$	\$ 4,852,	\$ 852,440
157-6137 - Storm Water Improvements	\$	\$ -	\$	\$ 1,300,	\$ 300,000
157-6138 - Broadband Initiative	\$	\$ -	\$	\$ 1,000,	\$ 000,000
157-6139 - Health Department Buildings Renovatios	\$ -	\$ -	\$	\$ 4,750,	\$ 750,000
157-8887 - Reimburse County Health Plan	\$	\$ -	\$	\$ 2,000,	\$ 000,000
158-0158 - Local Provider Participation	\$	\$ -	\$	\$ 7,034,	\$ 034,577
159-0159 - Eagle Rock at Eagle Landing MSBU	\$	\$ -	\$	\$ 4,	\$ 369
160-0160 - Reserve at Eagle Harbor MSBU	\$	\$ -	\$	\$ 3,	\$ 694
161-0161 - Village Park 1A and 1B MSBU	\$	\$ -	\$	\$ 5,	\$ 106
162-0162 - Royal Point 2B MSBU	\$	\$ -	\$	\$ 2,	\$ 496
163-0163 - Eagle Landing at Oakleaf 5B MSBU	\$	\$ -	\$	\$ 3,	\$ 691
164-0164 - Willow Springs Phase 1 MSBU	\$	\$ -	\$	\$ 11,	\$ 590
165-0165 - Greyhawk Unit 2 MSBU	\$	\$ -	\$	\$ 7,	\$ 615
166-0166 - Greyhawk Unit 3A MSBU	\$	\$ -	\$	\$ 1,	\$ 215
167-0167 - Greyhawk Unit 3B Bloomfield Court MU	\$ -	\$ -	\$	\$ 1,	\$ 231
168-0168 - Greyhawk Unit 3B Cloverdale Court MU	\$ -	\$ -	\$	\$ 911	\$
169-0169 - Greyhawk Unit 3B Poolside Court MSB	\$ -	\$ -	\$	\$	\$
170-0170 - Cameron Oaks Phase 3 Evers Cove MSB	\$ -	\$ -	\$	\$ 2,	\$ 567
171-0171 - Cameron Oaks Phase 3 Belen Court MU	\$ -	\$ -	\$	\$ 1,	\$ 445
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 68,365,249</b>	<b>\$ 74,621,163</b>	<b>\$ 114,864,541</b>	<b>\$ 127,145,471</b>	<b>\$ 12,280,930</b>

***Budget by Special Revenue Funds***

**SHIP (STATE HOUSING INITIATIVE PARTNERSHIP) PROGRAM ACTIVITIES (116-0110)**

**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:**

<b>116-0110 - Ship Program Activities</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 59,131	\$ 64,726	\$ 66,502	\$ 68,575
Operating Expenditures	\$ 852,201	\$ 744,043	\$ 2,832,938	\$ 2,102,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 911,331</b>	<b>\$ 808,769</b>	<b>\$ 2,899,440</b>	<b>\$ 2,171,075</b>



**LOCAL HOUSING ASSISTANCE CORONAVIRUS RELIEF FUND (CRF) (147-0112)**

**STATEMENT OF FUNCTION:**

On March 27, 2020, Congress passed and President Donald J. Trump signed the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”; P.L. 116-136), which established a new Coronavirus Relief Fund allocated to governments in states, territories, and tribal areas to address necessary expenditures incurred due to the COVID-19 public health emergency, and on June 10, 2020, Governor Ron DeSantis announced the State of Florida’s plan to disburse Coronavirus Relief Fund payments to counties with a population below 500,000. The Coronavirus Relief Fund was established to provide assistance to individuals affected by the Coronavirus with rental payments, mortgage payment and home repairs.

**EXPENDITURES:**

<b>147-0112 - Local Housing Assist-CRF</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 137,044	\$ 831,624	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 137,044</b>	<b>\$ 831,624</b>	<b>\$ -</b>

**OAK FOREST ROAD MSBU (124-0124)**

**STATEMENT OF FUNCTION:**

The Oak Forest Road Municipal Service Benefit Unit (MSBU) Division 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:**

<b>124-0124 - Oak Forest Road MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 43,541	\$ 51,731	\$ 42,517	\$ 42,975
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 43,541</b>	<b>\$ 51,731</b>	<b>\$ 42,517</b>	<b>\$ 42,975</b>

## HIDDEN WATERS ROAD MSBU (104-0125)

**STATEMENT OF FUNCTION:**

The Hidden Waters Municipal Service Benefit Unit (MSBU) Division 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:**

104-0125 - Hidden Waters Road MSBU				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 14,788	\$ 16,381	\$ 18,640	\$ 18,311
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 14,788</b>	<b>\$ 16,381</b>	<b>\$ 18,640</b>	<b>\$ 18,311</b>

## CHALLENGER ROADWAY MSTU (128-0128)

**STATEMENT OF FUNCTION:**

The Challenger Road Municipal Service Taxing Unit (MSTU) Division 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:**

128-0128 - Challenger Roadway MSTU				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 195	\$ 15	\$ 224	\$ 215
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 195</b>	<b>\$ 15</b>	<b>\$ 224</b>	<b>\$ 215</b>

**BLUE JAY ROAD MSBU (132-0132)**

**STATEMENT OF FUNCTION:**

The Blue Jay Municipal Service Benefit Unit (MSBU) Division 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:**

<b>132-0132 - Blue Jay Road MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 51,473	\$ 60,965	\$ 64,495	\$ 65,230
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 51,473</b>	<b>\$ 60,965</b>	<b>\$ 64,495</b>	<b>\$ 65,230</b>

**SILVER OAKS ROAD MSBU (148-0148)**

**STATEMENT OF FUNCTION:**

The Silver Oaks Road Municipal Service Benefit Unit (MSBU) Division 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:**

<b>148-0148 - Silver Oaks Road MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 544	\$ 546
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 544</b>	<b>\$ 546</b>

**OAKLAND HILLS AT EAGLE LANDING MSBU (149-0149)**

**STATEMENT OF FUNCTION:**

The Oakland Hills at Eagle Landing Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Oakland Hills 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:**

<b>149-0149 - Oakland Hills MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,484	\$ 2,486
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,484</b>	<b>\$ 2,486</b>

**PINE RIDGE WEST ROAD MSBU (150-0150)**

**STATEMENT OF FUNCTION:**

The Pine Ridge West Road Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Pine Ridge West 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:**

<b>150-0150 - Pine Ridge W Rd MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,889	\$ 2,892
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,889</b>	<b>\$ 2,892</b>

**AZALEA RIDGE UNIT 3 MSBU (151-0151)**

**STATEMENT OF FUNCTION:**

The Azalea Ridge Unit 3 Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Azalea Ridge Unit 3 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:**

151-0151 - Azalea Ridge UN3 MSBU				
CATEGORY	FY2021 Budget-Month			
	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	1,559	\$ 1,561
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,559</b>	<b>\$ 1,561</b>

**CAMERON OAKS PHASE 1 AND PHASE 2 MSBU (152-0152)**

**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:**

152-0152 - Cameron Oaks PH1 and PH2 MSBU				
CATEGORY	FY2021 Budget-Month			
	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	3,344	\$ 3,346
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,344</b>	<b>\$ 3,346</b>

**KINDLEWOOD PHASE 3 ROAD MSBU (153-0153)**

**STATEMENT OF FUNCTION:**

The Kindewood Phase 3 Road Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Kindewood Phase 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:**

<b>153-0153 - Kindewood PH3 Rd MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,139	\$ 2,316
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,139</b>	<b>\$ 2,316</b>

**SOMERSET ROAD MSBU (154-0154)**

**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:**

<b>154-0154 - Somerset Road MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 2,262	\$ 2,264
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,262</b>	<b>\$ 2,264</b>

## EAGLE ROCK AT EAGLE LANDING MSBU (159-0159)

### STATEMENT OF FUNCTION:

The Eagle Rock at Eagle Landing Municipal Service Benefit Unit (MSBU) Division 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:

159-0159 Eagle Rock at Eagle Landing MSBU				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 4,369
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,369</b>

**RESERVE AT EAGLE HARBOR MSBU (160-0160)**

**STATEMENT OF FUNCTION:**

The Reserve at Eagle Harbor Municipal Service Benefit Unit (MSBU) Division 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:**

<b>160-0160 Reserve at Eagle Harbor MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 3,694
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,694</b>

**VILLAGE PARK 1A AND 1B MSBU (161-0161)**

**STATEMENT OF FUNCTION:**

The Village Park 1A and 1B Municipal Service Benefit Unit (MSBU) Division 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:**

<b>161-0161 Village Park 1A and 1B MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 5,106
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,106</b>



**ROYAL POINT 2B MSBU (162-0162)**

**STATEMENT OF FUNCTION:**

The Royal Point 2B Municipal Service Benefit Unit (MSBU) Division 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:**

<b>162-0162 Royal Point 2B MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 2,496
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,496</b>

**EAGLE LANDING AT OAKLEAF 5B MSBU (163-0163)**

**STATEMENT OF FUNCTION:**

The Eagle Landing at Oakleaf 5B Municipal Service Benefit Unit (MSBU) Division 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:**

<b>163-0163 Eagle Landing at Oakleaf 5B MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 3,691
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,691</b>

## WILLOW SPRINGS PHASE 1 MSBU (164-0164)

### STATEMENT OF FUNCTION:

The Willow Springs Phase 1 Municipal Service Benefit Unit (MSBU) Division 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:

164-0164 Willow Springs Phase 1 MSBU				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 11,590
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,590</b>

## GREYHAWK UNIT 2 MSBU (165-0165)

### STATEMENT OF FUNCTION:

The Greyhawk Unit 2 Municipal Service Benefit Unit (MSBU) Division 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:

165-0165 Greyhawk Unit 2 MSBU				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 7,615
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,615</b>

**GREYHAWK UNIT 3A MSBU (166-0166)**

**STATEMENT OF FUNCTION:**

The Greyhawk Unit 3A Municipal Service Benefit Unit (MSBU) Division 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:**

<b>166-0166 Greyhawk Unit 3A MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,215
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,215</b>

**GREYHAWK UNIT 3B BLOOMFIELD COURT MSBU (167-0167)**

**STATEMENT OF FUNCTION:**

The Greyhawk Unit 3B Bloomfield Court Municipal Service Benefit Unit (MSBU) Division 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:**

<b>167-0167 Greyhawk Unit 3B Bloomfield Court MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,231
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,231</b>

**GREYHAWK UNIT 3B CLOVERDALE COURT MSBU (168-0168)**

**STATEMENT OF FUNCTION:**

The Greyhawk Unit 3B Cloverdale Court Municipal Service Benefit Unit (MSBU) Division 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:**

<b>168-0168 Greyhawk Unit 3B Cloverdale Court MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 911
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 911</b>

**GREYHAWK UNIT 3B PONDSIDE COURT MSBU (169-0169)**

**STATEMENT OF FUNCTION:**

The Greyhawk Unit 3B Poolside Court Municipal Service Benefit Unit (MSBU) Division is used to administer revenue collected via special assessments from property owners in the Greyhawk Unit 3B Poolside 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:**

<b>169-0169 Greyhawk Unit 3B Pondsides Court MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 897
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 897</b>

**CAMERON OAKS PHASE 3 EVERS COVE MSBU (170-0170)**

**STATEMENT OF FUNCTION:**

The Cameron Oaks Phase 3 Evers Cove Municipal Service Benefit Unit (MSBU) Division 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:**

<b>170-0170 Cameron Oaks Phase 3 Evers Cove MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 2,567
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,567</b>

**CAMERON OAKS PHASE 3 BELEN COURT MSBU (171-0171)**

**STATEMENT OF FUNCTION:**

The Cameron Oaks Phase 3 Belen Court Municipal Service Benefit Unit (MSBU) Division 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:**

<b>171-0171 Cameron Oaks Phase 3 Belen Court MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,445
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,445</b>

## COURT FACILITIES (106-1000)

### STATEMENT OF FUNCTION:

The Court Facilities Division 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 Division to ensure facility needs are met for the local court system to conduct proper business.

### EXPENDITURES:

106-1000 - Court Facilities				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 11,834	\$ 74,131	\$ 202,200	\$ 193,400
Capital Outlay	\$ 8,277	\$ 25,385	\$ 5,130,595	\$ 4,335,144
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 20,111</b>	<b>\$ 99,516</b>	<b>\$ 5,332,795</b>	<b>\$ 4,528,544</b>

## LAW LIBRARY (108-1001)

### STATEMENT OF FUNCTION:

The Law Library Division 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 division 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 Law Library Division to provide the medium for individuals to research the law.

### EXPENDITURES:

108-1001 - Law Library				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 1,900	\$ -	\$ 600	\$ -
Capital Outlay	\$ 6,060	\$ 6,060	\$ 3,020	\$ 3,050
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 7,960</b>	<b>\$ 6,060</b>	<b>\$ 3,620</b>	<b>\$ 3,050</b>

## JUDGE LOCAL REQUIREMENT (134-1062)

### STATEMENT OF FUNCTION:

The Judge Local Requirement Division 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 division 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 Division to ensure innovations necessary to support the State Court System is intact.

### EXPENDITURES:

134-1062 - Judge Local Requirement				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 89,600	\$ -	\$ -	\$ 20,767
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 89,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,767</b>

## TEEN COURT - CIRCUIT-JUVENILE (125-1064)

### 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:

125-1064 - Teen Court-Circuit Juv				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 206,154	\$ 186,000	\$ 170,122	\$ 172,000
Operating Expenditures	\$ 26,422	\$ 37,000	\$ 21,600	\$ 30,000
Capital Outlay	\$ 5,000	\$ 3,000	\$ -	-
Other	\$ -	\$ -	\$ -	-
<b>TOTALS</b>	<b>\$ 237,576</b>	<b>\$ 226,000</b>	<b>\$ 191,722</b>	<b>\$ 202,000</b>



## CLERK OF COURT – TECHNOLOGY (135-1066)

### STATEMENT OF FUNCTION:

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

### EXPENDITURES:

135-1066 - Clerk Of Court				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 111,538	\$ 98,200	\$ 106,800	\$ 103,200
Operating Expenditures	\$ 158,349	\$ 183,586	\$ 141,766	\$ 125,310
Capital Outlay	\$ 64,000	\$ 92,000	\$ 77,862	\$ 106,582
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 333,887</b>	<b>\$ 373,786</b>	<b>\$ 326,428</b>	<b>\$ 335,092</b>

## DRUG COURT (134-1067)

### 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 division 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:

134-1067 - Drug Court				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 101,122	\$ 197,588	\$ 280,899	\$ 269,841
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 101,122</b>	<b>\$ 197,588</b>	<b>\$ 280,899</b>	<b>\$ 269,841</b>

## JUVENILE PROGRAM (137-1073)

### STATEMENT OF FUNCTION:

The Juvenile Program Division is used to fund juvenile programs within Clay County in accordance with Florida Statute 939.185. Revenue that supports this division is generated from the collection of court fees by the Clerk of the Court.

### EXPENDITURES:

137-1073 - Juvenile Program				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 344	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 344</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## FAMILY COURT MAGISTRATE (134-1075)

### STATEMENT OF FUNCTION:

The Family Court Magistrate Division 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 division 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 Family Court Magistrate Division is to support the Family Court Magistrate needs of Clay County.

### EXPENDITURES:

134-1075 - Family Court Magistrate				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 60,740	\$ 66,345	\$ 78,000	\$ 78,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 60,740</b>	<b>\$ 66,345</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>

## MEDIATION AND ARBITRATION SERVICES (134-1077)

### 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 the Division 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:

<b>134-1077 - Mediation &amp; Arbitration</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 16,754	\$ 20,300	\$ 17,200
Capital Outlay	\$ -	\$ -	\$ 2,500	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 16,754</b>	<b>\$ 22,800</b>	<b>\$ 17,200</b>

## STUDENT DRIVERS EDUCATION (129-1129)

**STATEMENT OF FUNCTION:**

The Student Drivers Education Division 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 Division to support the education of Clay County's youth on the importance of safe driving and making good decisions on the roadways.

**EXPENDITURES:**

129-1129 - Student Drivers Education				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 60,349	\$ 65,766	\$ 67,613	\$ 109,628
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 60,349</b>	<b>\$ 65,766</b>	<b>\$ 67,613</b>	<b>\$ 109,628</b>

## BUILDINGS - JAIL/LAW ENFORCEMENT (102-1204)

**STATEMENT OF FUNCTION:**

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

**EXPENDITURES:**

102-1204 - Bldgs-Jail/Law Enforcemt				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 1,274,204	\$ 833,179	\$ 2,672,350	\$ 2,115,000
Capital Outlay	\$ 11,687	\$ 3,067	\$ 15,000	\$ 5,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,285,891</b>	<b>\$ 836,246</b>	<b>\$ 2,687,350</b>	<b>\$ 2,120,000</b>

**BUILDINGS - JAIL/LAW ENFORCEMENT MSTU (140-1205)**

**STATEMENT OF FUNCTION:**

The Buildings - Jail/Law Enforcement Division funds the utilities, repairs, maintenance and equipment needs of Clay County Sheriff buildings in unincorporated portions of Clay County. It is the goal of the Buildings - Jail/Law Enforcement MSTU Division 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:**

<b>140-1205 - Buildings-Law Enforcement MSTU Fund</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 76,577	\$ 74,780	\$ 165,500
Capital Outlay	\$ -	\$ 1,494	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 78,071</b>	<b>\$ 74,780</b>	<b>\$ 165,500</b>

## FIRE CONTROL MSTU (142-1703)

### STATEMENT OF FUNCTION:

The Clay County Fire Control Division, 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 the Fire Control Division 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 a combination of career and volunteer firefighters. This firefighting capability extends to include ten (10) full time and one (1) part time pre-hospital emergency medical vehicles that are also staffed with cross-trained firefighter/emergency medical technicians (EMTs) and firefighter/paramedics.

### EXPENDITURES:

142-1703 - Fire Control MSTU				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 4,570,808	\$ 4,663,537	\$ 5,042,088	\$ 5,819,708
Operating Expenditures	\$ 511,373	\$ 509,395	\$ 834,837	\$ 825,137
Capital Outlay	\$ 45,728	\$ 38,281	\$ 449,257	\$ 461,875
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 5,127,908</b>	<b>\$ 5,211,212</b>	<b>\$ 6,326,182</b>	<b>\$ 7,106,720</b>

### GRANT FUNDED FIRE CONTROL MSTU PROJECTS:

142-1703B - FY13 SHSGP-Hazmat				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 29,596	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 29,596</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## FIRE INSPECTIONS (143-1709)

### STATEMENT OF FUNCTION:

The Clay County Fire Inspections Division 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 the Fire Inspections Division 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:

143-1709 - Fire Inspections				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 126,826	\$ 48,172	\$ 70,561	\$ 70,466
Operating Expenditures	\$ 3,789	\$ 3,881	\$ 10,025	\$ 30,525
Capital Outlay	\$ 381	\$ -	\$ 163,000	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 130,996</b>	<b>\$ 52,053</b>	<b>\$ 243,586</b>	<b>\$ 100,991</b>



## **BUILDING (138-1803)**

### **STATEMENT OF FUNCTION:**

The objective of the Building Division 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 Division 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 Division'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 Division is proud of providing fast and efficient service to customers throughout the community.

### **EXPENDITURES:**

<b>138-1803 - Building Department</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 1,112,295	\$ 1,307,602	\$ 2,166,205	\$ 2,622,667
Operating Expenditures	\$ 700,122	\$ 538,533	\$ 4,783,049	\$ 3,442,440
Capital Outlay	\$ 53,954	\$ 69,037	\$ -	\$ 115,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,866,371</b>	<b>\$ 1,915,172</b>	<b>\$ 6,949,254</b>	<b>\$ 6,180,107</b>

## PLANNING AND ZONING (131-1804)

### STATEMENT OF FUNCTION:

The Planning and Zoning Division 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. It is the goal of Planning & Zoning Division to provide for planned and orderly growth while improving the quality of life for County residents.

The Division 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 Division 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 Division provides administrative support and professional support to the Planning Commission and the Board of Adjustment.

### EXPENDITURES:

131-1804 - Planning and Zoning				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 798,331	\$ 696,219	\$ 867,038	\$ 807,264
Operating Expenditures	\$ 61,247	\$ 122,768	\$ 214,800	\$ 466,200
Capital Outlay	\$ -	\$ -	\$ -	\$ 42,500
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 859,578</b>	<b>\$ 818,987</b>	<b>\$ 1,081,838</b>	<b>\$ 1,315,964</b>

## COUNTY ENGINEERING (131-1805)

### STATEMENT OF FUNCTION:

The County Engineering Division manages the design and construction of Capital Improvement Projects funded by the County using a combination of consultants and in-house personnel. The Division supports Economic & Development Services for development submittals and reviews, and approves technical aspects of new subdivisions and new commercial sites developments from plat to final plans approval. The Division 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 C.O.s, 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 Division 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.

The mission of the Clay County Engineering Division is to design, build, and maintain the safest, most efficient roadway network and drainage system possible for the citizens of Clay County. It will continue to ensure the safety of motorists while supporting the continued growth demands of the County. The Division also pledges to be fiscally responsible and accountable to the public for projects completed and funds expended and begin a new program of inspecting driveways and sidewalks.

### EXPENDITURES:

<b>131-1805 - County Engineering Dept</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 513,527	\$ 567,033	\$ 1,173,327	\$ 1,462,011
Operating Expenditures	\$ 296,311	\$ 99,403	\$ 218,750	\$ 2,491,550
Capital Outlay	\$ 320	\$ 12,955	\$ 16,000	\$ 8,500
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 810,157</b>	<b>\$ 679,391</b>	<b>\$ 1,408,077</b>	<b>\$ 3,962,061</b>

### GRANT FUNDED COUNTY ENGINEERING PROJECTS:

<b>131-1805B - Lap Pm-Intrsec Design 220</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ 326	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 326</b>	<b>\$ -</b>	<b>\$ -</b>

**131-1805C - Lap Pm-Intrsec Design 209**

<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ 1,719	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 1,719</b>	<b>\$ -</b>	<b>\$ -</b>

## ENFORCEMENT SERVICES (131-1806)

### STATEMENT OF FUNCTION:

The Enforcement Services Division 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:

<b>131-1806 - Enforcement Services</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 188,952	\$ 150,643	\$ 282,518	\$ 250,852
Operating Expenditures	\$ 3,165	\$ 4,669	\$ 11,750	\$ 18,100
Capital Outlay	\$ -	\$ -	\$ 700	\$ 28,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 192,117</b>	<b>\$ 155,313</b>	<b>\$ 294,968</b>	<b>\$ 296,952</b>

## TOURISM AND FILM DEVELOPMENT (109-1910)

### STATEMENT OF FUNCTION:

The Tourism and Film Development Division is responsible for planning, organizing and directing tourism activities and functions in the County. The division is responsible for developing marketing and public relations strategies and creating promotional/advertising materials (Internet, social media, articles, print advertising, brochures and visitor's guides) to brand an image of the County to leisure visitors and potential groups (i.e.: military reunions, sports events, small corporate and/or association meetings, etc.). Additionally, the Division administers budgetary allocations under established County ordinance and State law for the appropriate expenditures of the Tourist Development Trust Fund; serves as a direct liaison to the Tourist Development Council (TDC), representatives of the film industry and special event and sports event organizers; and implements and provides guidance to community special event organizers to help improve tourism participation.

The Tourism and Film Development Division's mission 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 County Commissioners and County Manager, the Division strives to promote quality special events, sports tournaments and visitor experiences while encouraging preservation of the County's quality of life.

### EXPENDITURES:

109-1910 - Tourism				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 128,716	\$ 158,504	\$ 171,405	\$ 126,272
Operating Expenditures	\$ 487,184	\$ 488,874	\$ 842,578	\$ 1,140,033
Capital Outlay	\$ -	\$ 56,728	\$ 650,500	\$ 656,295
Other	\$ 28,447	\$ 30,000	\$ 463,061	\$ 425,000
<b>TOTALS</b>	<b>\$ 644,347</b>	<b>\$ 734,106</b>	<b>\$ 2,127,544</b>	<b>\$ 2,347,600</b>

## 911-WIRELESS (133-2108)

### STATEMENT OF FUNCTION:

The 911 Wireless Division pertains to the County's 911 emergency communications system. It is responsible for maintaining the countywide addressing database for E911. It is the goal of the 911 Wireless Division to ensure that data for the emergency communications system is continually up-to-date in order to deliver emergency help quickly and effectively. Funding for the division is generated from user fees collected on all cellular, landline and prepaid phones.

### EXPENDITURES:

133-2108 - 911-Wireless				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 180,703	\$ 173,746	\$ 268,639	\$ 118,059
Operating Expenditures	\$ 460,592	\$ 545,282	\$ 618,870	\$ 673,750
Capital Outlay	\$ 1,637	\$ 136,378	\$ 107,000	\$ 56,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 642,932</b>	<b>\$ 855,406</b>	<b>\$ 994,509</b>	<b>\$ 847,809</b>

**PROBATION SERVICES (121-2109)**

**STATEMENT OF FUNCTION:**

The Probation Services Division 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 division is funded by probation fees collected from participants placed on misdemeanor probation.

**EXPENDITURES:**

<b>121-2109 - Probation Services</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 120,370	\$ 176,000	\$ 178,447	\$ 139,036
Operating Expenditures	\$ 28,475	\$ 11,500	\$ 8,850	\$ 23,060
Capital Outlay	\$ -	\$ -	\$ 1,000	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 148,845</b>	<b>\$ 187,500</b>	<b>\$ 188,297</b>	<b>\$ 162,096</b>

**NEIGHBORHOOD STABILIZATION PROGRAM (NSP) (127-2127)**

**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:**

<b>127-2127 - NSP1 Grant</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 88,896	\$ 104,414
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,896</b>	<b>\$ 104,414</b>



## CARES ACT PROJECTS (146-2130)

### STATEMENT OF FUNCTION:

On March 27, 2020, Congress passed and President Donald J. Trump signed the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”; P.L. 116-136), which established a new Coronavirus Relief Fund allocated to governments in states, territories, and tribal areas to address necessary expenditures incurred due to the COVID-19 public health emergency, and on June 10, 2020, Governor Ron DeSantis announced the State of Florida’s plan to disburse Coronavirus Relief Fund payments to counties with a population below 500,000. Such was the establishment of the CARES Act Fund to account for this aid. It is the goal of the CARES Act Projects Division to help prepare Clay County for situations such as the pandemic in the future.

### EXPENDITURES:

146-2130 - Cares Act Projects				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ 38,099	\$ 405,925	\$ -
Operating Expenditures	\$ -	\$ 413,686	\$ 1,966,139	\$ -
Capital Outlay	\$ -	\$ 1,174,722	\$ 9,181,257	\$ -
Other	\$ -	\$ 3,569,046	\$ 3,541,756	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 5,195,553</b>	<b>\$ 15,095,077</b>	<b>\$ -</b>

## EMERGENCY RENTAL ASSISTANCE (156-2140A)

### STATEMENT OF FUNCTION:

The Clay County Emergency Rental Assistance (ERA) Program provides financial support for renters and landlords that have been affected by the COVID-19 pandemic. It was the Consolidated Appropriations Act, 2021 (Pub. L. No. 116-260) which established the \$25 billion Emergency Rental Assistance Program. Clay County has received \$6.6 million from the U.S. Department of the Treasury intended to provide rental assistance to eligible households negatively impacted due to COVID-19 and the resulting economic environment. Financial support comes in the form of rental payments, rental arrears, homelessness stabilization, and utility assistance. This Countywide program covers unincorporated areas and all municipalities.

### EXPENDITURES:

156-2140A - Emergency Rental Assistance				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 65,956
Operating Expenditures	\$ -	\$ -	\$ -	\$ 161,000
Capital Outlay	\$ -	\$ -	\$ -	\$ 32,000
Other	\$ -	\$ -	\$ -	\$ 4,535,121
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,794,077</b>

## AMERICAN RESCUE PLAN (157-2160A)

### STATEMENT OF FUNCTION:

The American Rescue Plan Act of 2021 created the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program to deliver \$350 billion in much needed aid for states, territories, municipalities, counties, and Tribal governments. The key objectives for SLFRF are to (1) support the urgent COVID-19 response efforts to continue to decrease spread of the virus and bring the pandemic under control, (2) replace lost revenue for eligible recipients to strengthen support for vital public services and help retain jobs, (3) support immediate economic stabilization for households and businesses, and (4) address systemic public health and economic challenges that have contributed to the inequal impact of the pandemic on certain populations. This funding is intended to help Clay County address and recover from the impacts of COVID-19.

### EXPENDITURES:

<b>157-2160A - American Rescue Projects</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ 251,140
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 251,140</b>

## EMERGENCY RENTAL ASSISTANCE 2 (156-2170A)

### STATEMENT OF FUNCTION:

The Clay County Emergency Rental Assistance 2 (ERA2) Program provides financial support for renters and landlords that had been affected during the COVID-19 pandemic. This program provides up to \$21.55 billion under the American Rescue Plan Act of 2021, which was enacted on March 11, 2021. Clay County has received \$5.2 million from the U.S. Department of the Treasury intended to provide rental assistance to eligible households negatively impacted due to COVID-19 and the resulting economic environment. Financial support comes in the form of rental payments, rental arrears, homelessness stabilizations, and utility assistance. This Countywide program covers unincorporated areas and all municipalities.

### EXPENDITURES:

156-2170A - Emergency Rental Assistance 2				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 198,183
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 1,897,593
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,095,776</b>

**CRIME PREVENTION PROGRAM (136-2224)**

**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 division is generated from revenues collected from judgment and fines.

**EXPENDITURES:**

<b>136-2224 - PS-Crime Prevention Prog</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 95,349	\$ 95,000	\$ 95,000	\$ 33,696
Operating Expenditures	\$ 46,448	\$ 60,000	\$ 60,000	\$ 45,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 141,797</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>	<b>\$ 78,696</b>

**DRUG ABUSE TREATMENT & EDUCATION (105-2604)**

**STATEMENT OF FUNCTION:**

The Drug Abuse Treatment & Education Division 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 Division is to assist individuals in obtaining and/or maintaining good mental health in order to live a healthy life.

**EXPENDITURES:**

<b>105-2604 - Drug Abuse &amp; Education</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

**JACKSONVILLE AREA LEGAL AID (115-2701)**

**STATEMENT OF FUNCTION:**

Jacksonville Area Legal Aid (JALA) is a non-profit law firm dedicated to providing free civil legal assistance to those who could not otherwise afford it. The goal of JALA is to provide legal services to Clay County citizens who are otherwise unable to afford such. A portion of funding for this division is generated from court fees in accordance with Florida Statute 29.008.

**EXPENDITURES:**

<b>115-2701 - Legal Aid Assistance</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 149,250	\$ 151,489	\$ 153,762	\$ 156,069
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 149,250</b>	<b>\$ 151,489</b>	<b>\$ 153,762</b>	<b>\$ 156,069</b>

**IMPOUNDED LIVESTOCK (102-2802)**

**STATEMENT OF FUNCTION:**

The Impounded Livestock Division 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 the Impounded Livestock Division is to help protect and/or care for livestock that has been impounded.

**EXPENDITURES:**

<b>102-2802 - Impounded Livestock Costs</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 149	\$ -	\$ -	\$ 300
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300</b>

**FLORIDA BOATING IMPROVEMENT (103-3298)**

**STATEMENT OF FUNCTION:**

The Florida Boating Improvement Division is used to provide boating safety and boating recreation improvements within Clay County. The goal of the Division 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 Division.

**EXPENDITURES:**

<b>103-3298 - FL Boating Improvement</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 74,117	\$ 3,700	\$ 200,000	\$ 200,000
Capital Outlay	\$ -	\$ -	\$ 805,766	\$ 805,766
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 74,117</b>	<b>\$ 3,700</b>	<b>\$ 1,005,766</b>	<b>\$ 1,005,766</b>

**GRANT FUNDED FLORIDA BOATING IMPROVEMENT PROJECTS:**

<b>103-3298A - Derelict Vessel Removl Gr</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 11,045	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 11,045</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>103-3298B - Derelict Vessels Grant</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 33,477	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 33,477</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**103-3298C - Derelict Vessel Grant 19**

<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 168,500	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 168,500</b>	<b>\$ -</b>	<b>\$ -</b>

## LIBRARY ACTIVITIES (113-3307)

### STATEMENT OF FUNCTION:

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

### EXPENDITURES:

113-3307 - Library Activities				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 11,370	\$ 8,475	\$ 14,766	\$ 14,100
Capital Outlay	\$ 77,409	\$ 11,164	\$ 111,220	\$ 75,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 88,779</b>	<b>\$ 19,640</b>	<b>\$ 125,986</b>	<b>\$ 89,100</b>



## ARTS PROGRAM (117-3317)

### STATEMENT OF FUNCTION:

The Arts Program Division 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 Division is generated from the sale of specialty license plates in accordance with Florida Statute 320-08058(12)(b).

### EXPENDITURES:

117-3317 - Arts Program				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 1,999	\$ 3,097	\$ 2,000	\$ 2,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,999</b>	<b>\$ 3,097</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>

**SALES SURTAX REVENUE BONDS, SERIES 2020 (120-3320)**

**STATEMENT OF FUNCTION:**

The Sales Surtax Revenue Bonds, Series 2020 Division funds are to be used for road construction projects identified by the Board of County Commissioners as bond eligible and for the repayment of debt services associated with the 2020 Series Bond issuance. The goal of the Sales Surtax Revenue Bonds, Series 2020 Division is to strengthen the County's infrastructure system.

**EXPENDITURES:**

<b>120-3320 - 2020 Bond Revenue</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 702,651	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 702,651</b>	<b>\$ -</b>	<b>\$ -</b>

**PUBLIC WORKS (101-3701)**

**STATEMENT OF FUNCTION:**

The Public Works Division maintains and repairs County roadways, roadside drainage ditches and rights-of-way (ROW), provides a safe and reliable transportation network, and maintains a stormwater system that minimizes flooding and protects the environment. It is the goal of the Division to resolve citizen complaints in a responsive and responsible manner, utilize the most efficient and effective maintenance and repair strategies to maximize available funds, and provide expeditious response to reopen all roadways and clear stormwater after an emergency.

The mission of the Public Works Division is to maintain and repair County roadways, roadside drainage ditches, and roadside ROW to provide a safe and reliable transportation network and a stormwater system that minimizes flooding and protects the environment.

**EXPENDITURES:**

<b>101-3701 - Public Works</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 4,731,400	\$ 4,627,656	\$ 5,173,410	\$ 5,125,372
Operating Expenditures	\$ 2,595,097	\$ 2,249,231	\$ 3,066,050	\$ 3,938,950
Capital Outlay	\$ 26,305	\$ 48,664	\$ 25,000	\$ 105,000
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 7,352,802</b>	<b>\$ 6,925,550</b>	<b>\$ 8,264,460</b>	<b>\$ 9,169,322</b>

**GRANT FUNDED PUBLIC WORKS PROJECTS:**

<b>101-3701A - FDOT Safety Grant</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 452	\$ 884,883	\$ 884,223
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 452</b>	<b>\$ 884,883</b>	<b>\$ 884,223</b>

<b>101-3701B - FDOT Lap CR209 From CR315</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 748,937	\$ 1,098,937
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 748,937</b>	<b>\$ 1,098,937</b>

## TRAFFIC SIGNS AND STREET STRIPING (101-3703)

### STATEMENT OF FUNCTION:

Traffic Signs and Street Striping Division oversees the installation and maintenance of signage and pavement striping in the County rights-of-way. The Division 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 Signs and Street Striping Division 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:

101-3703 - Traffic Signs and Street Striping				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 313,319
Operating Expenditures	\$ -	\$ -	\$ -	\$ 439,250
Capital Outlay	\$ -	\$ -	\$ -	\$ 2,500
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 755,069</b>

## MOSQUITO CONTROL (101-3709)

### STATEMENT OF FUNCTION:

The objective of Mosquito Control Division 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 Division is reduce mosquito populations and protect public health. To accomplish this, the Division 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 General Fund Subsection of this document under Mosquito Control (001-3713).

### EXPENDITURES:

<b>101-3709 - Mosquito Control</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 9,132	\$ -	\$ 8,834	\$ -
Operating Expenditures	\$ 251,119	\$ 251,120	\$ 285,600	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 260,251</b>	<b>\$ 251,120</b>	<b>\$ 294,434</b>	<b>\$ -</b>

### GRANT FUNDED MOSQUITO CONTROL PROJECTS:

<b>101-3709A - Mosquito Control Grant</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 34,481	\$ 34,480	\$ 34,481	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 34,481</b>	<b>\$ 34,480</b>	<b>\$ 34,481</b>	<b>\$ -</b>

**TRAFFIC SIGNALS (101-3711)**

**STATEMENT OF FUNCTION:**

Traffic Signals 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 Signals 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:**

<b>101-3711 - Traffic Signals</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 423,954	\$ 484,506	\$ 696,587	\$ 392,830
Operating Expenditures	\$ 519,632	\$ 666,241	\$ 752,469	\$ 738,250
Capital Outlay	\$ 6,522	\$ 2,108	\$ 10,000	\$ 324,500
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 950,108</b>	<b>\$ 1,152,855</b>	<b>\$ 1,459,056</b>	<b>\$ 1,455,580</b>

**BLACK CREEK HILLS WATER TREATMENT PLANT MSBU (144-3901)**

**STATEMENT OF FUNCTION:**

The Black Creek Hills Water Treatment Plant 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:**

<b>144-3901 - Black Creek Hills MSBU</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 10,895	\$ 10,404	\$ 15,294	\$ 10,950
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 10,895</b>	<b>\$ 10,404</b>	<b>\$ 15,294</b>	<b>\$ 10,950</b>

## SHERIFF (102-4101)

### 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) divisions, Sheriff's Office and Sheriff MSTU. The primary source of revenue for this division 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:

102-4101 - Sheriff				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 16,580,588	\$ 18,338,991	\$ 13,798,069	\$ 18,259,196
Operating Expenditures	\$ 2,355,758	\$ 3,025,380	\$ 2,186,693	\$ 3,126,209
Capital Outlay	\$ 435,692	\$ 239,210	\$ 113,350	\$ 579,302
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 19,372,038</b>	<b>\$ 21,603,581</b>	<b>\$ 16,098,112</b>	<b>\$ 21,964,707</b>

### GRANT FUNDED SHERIFF PROJECTS:

102-4101A - Law Enforcement Grants				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 62,266	\$ -	\$ 236,726	\$ 200,940
Operating Expenditures	\$ 94,153	\$ 35,100	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 156,419</b>	<b>\$ 35,100</b>	<b>\$ 236,726</b>	<b>\$ 200,940</b>



102-4101B - Jag DREI Grant				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 7,593	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 7,593</b>	<b>\$ -</b>	<b>\$ -</b>

102-4101F - JAG Grant 21-22				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ 48,611
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,611</b>



**SHERIFF EDUCATION & TRAINING (112-4103)**

**STATEMENT OF FUNCTION:**

The Sheriff Education & Training Division 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 Division to ensure Clay County Sheriff's Office personnel receive necessary training to protect themselves, County citizens and visitors to Clay County. The Division is supported by revenue generated by court fine collections per Florida Statute 938.15.

**EXPENDITURES:**

<b>112-4103 - Sheriff Ed &amp; Training</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 50,785	\$ 55,000	\$ 55,000	\$ 30,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 50,785</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 30,000</b>

**DRUG LAW ENFORCEMENT (114-4104)**

**STATEMENT OF FUNCTION:**

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

**EXPENDITURES:**

<b>114-4104 - Drug Law Enforcement</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 60,901	\$ 50,128	\$ 6,682	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 60,901</b>	<b>\$ 50,128</b>	<b>\$ 6,682</b>	<b>\$ -</b>

## CONTRABAND FORFEITURE (107-4105)

### STATEMENT OF FUNCTION:

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

### EXPENDITURES:

<b>107-4105 - Contraband Forfeiture</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 13,500	\$ 7,000	\$ -	\$ -
Capital Outlay	\$ 115,500	\$ 113,000	\$ 59,500	\$ 27,003
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 129,000</b>	<b>\$ 120,000</b>	<b>\$ 59,500</b>	<b>\$ 27,003</b>

## DETENTION (102-4106)

### STATEMENT OF FUNCTION:

The Detention Division supports the operations of the Clay County Sheriff's Office (CCSO) Detention Department. The CCSO's Detention Department has a decade-long record of excellence and takes pride in the success it has experienced with the Florida Corrections Accreditation Commission (FCAC) and Florida Model Jail Standards (FMJS) inspections.

It is the goal of Detention to provide full accommodation for inmates and provides basic necessities during their incarceration. The Clay County Detention Facility has 480 beds, a fully-staffed Jail Medical Unit, inmate programs and access to a phone, commissary, exercise and library privileges.

### EXPENDITURES:

102-4106 - Detention				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 11,067,754	\$ 10,923,254	\$ 11,388,231	\$ 12,479,526
Operating Expenditures	\$ 2,830,046	\$ 2,884,800	\$ 2,857,283	\$ 3,535,205
Capital Outlay	\$ 24,000	\$ 6,100	\$ 11,000	\$ 118,747
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 13,921,800</b>	<b>\$ 13,814,154</b>	<b>\$ 14,256,514</b>	<b>\$ 16,133,478</b>

### GRANT FUNDED EMERGENCY MANAGEMENT PROJECTS:

102-4106A - Detention Grants				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 12,581	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 12,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

102-4106B - SCAAP 2018 Grant				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 21,458	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 21,458</b>	<b>\$ -</b>	<b>\$ -</b>

**102-4106C - SCAAP 2019 Grant**

<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ 27,141	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 27,141</b>	<b>\$ -</b>	<b>\$ -</b>

## JUDICIAL (102-4107)

### STATEMENT OF FUNCTION:

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

### EXPENDITURES:

102-4107 - Judicial				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 1,532,818	\$ 1,596,046	\$ 1,697,868	\$ 1,773,939
Operating Expenditures	\$ 249,000	\$ 271,600	\$ 338,034	\$ 353,467
Capital Outlay	\$ -	\$ -	\$ -	\$ 1,500
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,781,818</b>	<b>\$ 1,867,646</b>	<b>\$ 2,035,902</b>	<b>\$ 2,128,906</b>

## SHERIFF MSTU (140-4109)

### 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) divisions, Sheriff's Office and Sheriff MSTU. Funding for the Sheriff MSTU Division is generated from the Law Enforcement MSTU via ad valorem revenues (property taxes). The Division 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:

140-4109 - Sheriff MSTU				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 16,580,178	\$ 18,385,732	\$ 23,494,009	\$ 23,536,744
Operating Expenditures	\$ 2,355,758	\$ 3,025,380	\$ 3,731,801	\$ 4,047,286
Capital Outlay	\$ 435,692	\$ 239,210	\$ 193,001	\$ 749,982
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 19,371,628</b>	<b>\$ 21,650,322</b>	<b>\$ 27,418,811</b>	<b>\$ 28,334,012</b>

### GRANT FUNDED SHERIFF MSTU PROJECTS:

140-4109A - Law Enforcement Grants				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 22,991	\$ -	\$ -	\$ -
Operating Expenditures	\$ 5,000	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 27,991</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





**FEDERAL DOJ FORFEITURE (155-4111)**

**STATEMENT OF FUNCTION:**

The Federal DOJ (Department of Justice) Forfeiture Division is used to support law enforcement related projects in Clay County. It is the goal of the Division 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 Division.

**EXPENDITURES:**

<b>155-4111 - Federal DOJ Forfeiture</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ 118,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118,000</b>	<b>\$ -</b>

**SELF INSURANCE (110-8888)**

**STATEMENT OF FUNCTION:**

The Self Insurance Division 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 division is funded by employer, employee and retiree contributions.

**EXPENDITURES:**

<b>110-8888 - Self Insurance</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 55,506	\$ 58,052	\$ 60,345	\$ 62,077
Operating Expenditures	\$ 18,048,349	\$ 17,381,255	\$ 20,201,414	\$ 20,096,414
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 18,103,855</b>	<b>\$ 17,439,307</b>	<b>\$ 20,261,759</b>	<b>\$ 20,158,491</b>



Fiscal Year 2021/2022

# Debt Service Funds

**DEBT SERVICE FUNDS EXPENDITURE SUMMARY BY COST CENTER**

Cost Center and Name	FY 18/19 ACTUALS	FY 19/20 ACTUALS	ADOPTED FY 20/21 BUDGET	FINAL FY 21/22 BUDGET	CHANGE FROM PRIOR YEAR
205-5005 - Surtax Rev Bd Series 2009	\$ 13,246	\$ -	\$ -	\$ -	\$ -
220-5007 - 2020 Bond Debt Payment	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000	\$ 500
<b>Total Debt Services Funds</b>	<b>\$ 13,246</b>	<b>\$ 2,575,868</b>	<b>\$ 8,402,500</b>	<b>\$ 8,406,000</b>	<b>\$ 3,500</b>

***Budget by Debt Service Funds***

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## SURTAX REVENUE BOND SERIES 2009 (205-5005)

### STATEMENT OF FUNCTION:

The Surtax Revenue Bond Series 2009 Division was used to pay the annual debt service payment required by the 2009 Surtax Revenue Bond Series. The bonds were paid off in FY 2018/2019.

### EXPENDITURES:

<b>205-5005 - Surtax Rev Bd Series 2009</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 13,246	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 13,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2020 BOND DEBT PAYMENT (220-5007)

### STATEMENT OF FUNCTION:

The 2020 Bond Debt Payment Division is used to pay the annual debt service payment required by the 2020 Bond Series. The Division strives to meet the requirements of the 2020 Bond Series.

### EXPENDITURES:

220-5007 - 2020 Bond Debt Payment				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 2,575,868	\$ 8,402,500	\$ 8,406,000
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 2,575,868</b>	<b>\$ 8,402,500</b>	<b>\$ 8,406,000</b>







Fiscal Year 2021/2022

# Capital Improvement Funds

**CAPITAL IMPROVEMENT FUNDS EXPENDITURE SUMMARY BY COST CENTER**

<b>Cost Center and Name</b>	<b>FY 18/19 ACTUALS</b>	<b>FY 19/20 ACTUALS</b>	<b>ADOPTED FY 20/21 BUDGET</b>	<b>FINAL FY 21/22 BUDGET</b>	<b>CHANGE FROM PRIOR YEAR</b>
301-2223 - Public Safety	\$ 142,052	\$ 59,772	\$ 343,500	\$ 333,500	\$ (10,000)
303-6020 - Impact Fee District 2	\$ -	\$ -	\$ -	\$ -	\$ -
303-6132 - Radar Road - US17 to Town Center Boulevard	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
303-6133 - CR315 Road Widening - Willow Springs	\$ -	\$ -	\$ -	\$ 935,525	\$ 935,525
305-0027 - Road Resurface	\$ 2,260,514	\$ 2,390,499	\$ 2,300,000	\$ 4,250,000	\$ 1,950,000
305-6005 - Dirt Road Paving	\$ 29,077	\$ 416,455	\$ 500,000	\$ 500,000	\$ -
305-6040 - Drainage Storm Water	\$ 252,915	\$ 602,741	\$ 1,000,000	\$ 400,000	\$ (600,000)
305-6041 - SOE Equipment	\$ -	\$ -	\$ 207,500	\$ -	\$ (207,500)
305-6042 - Aid To School Board	\$ -	\$ 1,290,092	\$ -	\$ -	\$ -
305-6049 - Sheriff Multipurpose	\$ -	\$ -	\$ 408,000	\$ 408,000	\$ -
305-6051 - Equip-Animal Care & Contr	\$ 337,969	\$ -	\$ -	\$ -	\$ -
305-6054 - 800 Mgh	\$ 346,238	\$ -	\$ -	\$ -	\$ -
305-6055 - Station 11 Replacement	\$ 202,880	\$ 1,184	\$ -	\$ -	\$ -
305-6056 - Equip-General Government	\$ 127,303	\$ 274,269	\$ 500,000	\$ 500,000	\$ -
305-6057 - Equipment-Public Safety	\$ 2,493,099	\$ 3,096,321	\$ 1,077,148	\$ 1,560,500	\$ 483,352
305-6058 - Equip-Parks & Recreation	\$ 24,229	\$ 63,019	\$ -	\$ -	\$ -
305-6059 - Equip-Transportation	\$ 1,443,828	\$ 894,805	\$ 1,142,000	\$ 1,205,000	\$ 63,000
305-6062 - Multipurpose Field@FIAA	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -
305-6063 - F.I. Baseball Park	\$ 2,166,880	\$ 311,009	\$ -	\$ 91,123	\$ 91,123
305-6064 - Tynes Blvd Ext-Non Bond	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -
305-6064B - Tynes Blvd Extension	\$ 149,293	\$ -	\$ -	\$ -	\$ -
305-6065 - 220-CR209 To Knight BOXX	\$ 328,214	\$ 299,172	\$ -	\$ 309,978	\$ 309,978
305-6067 - Fairgrounds Improvements	\$ -	\$ -	\$ -	\$ 938,050	\$ 938,050
305-6067A - FDACS-FG Exhibit Hall Rem	\$ -	\$ 15,432	\$ -	\$ 878,795	\$ 878,795
305-6067B - FDACS-FG Livestock Pavilion Infrastructure	\$ -	\$ -	\$ -	\$ 910,000	\$ 910,000
305-6068 - Omega Park	\$ 389,173	\$ 4,542	\$ 103,783	\$ 103,783	\$ -
305-6072 - Sandridge Box Culvert	\$ 3,567	\$ -	\$ -	\$ -	\$ -
305-6076 - Challenger Ctr/Rway	\$ 51,391	\$ -	\$ -	\$ -	\$ -
305-6076A - Atlantis Dr State Funded	\$ -	\$ 45,376	\$ -	\$ 3,061,140	\$ 3,061,140
305-6077 - CR 218 Safety Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
305-6078 - Sheriff Cap Equip/Vehicle	\$ 1,548,638	\$ 1,924,930	\$ 1,326,000	\$ 2,123,486	\$ 797,486
305-6079 - Equipment-Libraries	\$ 22,914	\$ -	\$ -	\$ -	\$ -
305-6080 - PW Maint Buildings	\$ 28,200	\$ 439,464	\$ -	\$ 437,404	\$ 437,404
305-6083 - CR 218 Extension	\$ -	\$ -	\$ 9,000,000	\$ -	\$ (9,000,000)
305-6088 - KH Trailhead	\$ -	\$ -	\$ 46,000	\$ -	\$ (46,000)
305-6089 - Station 20 GCS	\$ -	\$ -	\$ -	\$ 2,170,675	\$ 2,170,675
305-6090 - Infrastructure Studies	\$ -	\$ -	\$ 211,200	\$ 100,000	\$ (111,200)
305-6092A - Ridaught Landing Drainage	\$ -	\$ -	\$ -	\$ 24,704	\$ 24,704
305-6092C - Knight Box CR222 Drainage	\$ -	\$ -	\$ -	\$ 137,160	\$ 137,160
305-6092D - Tumblewood Dr Tanglewood	\$ -	\$ -	\$ -	\$ 36,706	\$ 36,706
305-6092E - Homestead Rd Tanglewood	\$ -	\$ -	\$ -	\$ 23,972	\$ 23,972
305-6092F - Greenwood Drainage Improvements	\$ -	\$ -	\$ -	\$ 138,396	\$ 138,396
305-6093 - Bridge Improvements	\$ -	\$ 420,510	\$ 500,000	\$ 500,000	\$ -
305-6094 - CR 315C - CR 214	\$ 243,613	\$ 710,314	\$ -	\$ -	\$ -
305-6095 - College RRR CR220 To Sr21	\$ -	\$ 89,922	\$ -	\$ 2,900,000	\$ 2,900,000
305-6096 - SR23 West Side Access Rd	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
305-6096A - SR23/Frontage Trail Ridge	\$ -	\$ -	\$ -	\$ 2,900,000	\$ 2,900,000
305-6097 - CR209-US17 To CR315B	\$ -	\$ -	\$ -	\$ -	\$ -
305-6098 - CR220 RRR Swim Pen Creek	\$ -	\$ 164,845	\$ -	\$ 2,500,427	\$ 2,500,427
305-6106 - Gun Range	\$ -	\$ 64,264	\$ 1,816,000	\$ 3,500,000	\$ 1,684,000
305-6109 - Radio Tower Upgrades	\$ -	\$ -	\$ -	\$ 646,627	\$ 646,627
305-6110 - E911 Consolidation Building	\$ -	\$ -	\$ -	\$ 2,419,284	\$ 2,419,284
305-6111 - Oakleaf/Eagle Lnd Sig	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
305-6112 - Animal Services Bldg	\$ -	\$ -	\$ 714,000	\$ -	\$ (714,000)
305-6113 - Moody Ave Drainage Impr	\$ -	\$ -	\$ 216,240	\$ -	\$ (216,240)
305-6115 - CR220-SR21 To Henley	\$ -	\$ -	\$ 4,000,000	\$ 2,000,000	\$ (2,000,000)
305-6116A - LAP Sidewalk CR218	\$ -	\$ -	\$ -	\$ 578,234	\$ 578,234
305-6117A - LAP CR220 @ Town Center Blvd	\$ -	\$ -	\$ -	\$ 364,092	\$ 364,092
305-6118 - Fire Station 15	\$ -	\$ -	\$ -	\$ 309,000	\$ 309,000
305-6120A - DEO Grant NE Sports Complex	\$ -	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000
305-6121 - Quadrant Intersection	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000
305-6123 - Health Dept. Buildings and Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
305-6130 - Pine Ridge Drainage Rebuild Improvements	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
305-6140 - Fire Station 24 - Virginia Village	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
305-6141 - Drainage Consolidation - Loch Rane to Bear Run	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
305-6142 - Parcel Purchases for GCS Municipal Parking	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
305-6143 - Keystone Heights Lakes Projects	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
305-6144 - GCS Senior Center Kitchen	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000

**CAPITAL IMPROVEMENT FUNDS EXPENDITURE SUMMARY BY COST CENTER**

<b>Cost Center and Name</b>	<b>FY 18/19 ACTUALS</b>	<b>FY 19/20 ACTUALS</b>	<b>ADOPTED FY 20/21 BUDGET</b>	<b>FINAL FY 21/22 BUDGET</b>	<b>CHANGE FROM PRIOR YEAR</b>
305-6145 - Storm Water Study	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
305-7071 - Fairgrounds Master Plan Improvements	\$ -	\$ -	\$ -	\$ 2,510,000	\$ 2,510,000
305-7083 - Equipment-Ext Services	\$ 26,516	\$ 31,178	\$ -	\$ -	\$ -
305-7084 - Intersection Imp	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
305-7086 - Indigo Branch Drainage	\$ -	\$ -	\$ 3,000,000	\$ -	\$ (3,000,000)
306-6046 - Northeast Sector	\$ -	\$ -	\$ 560,748	\$ 560,748	\$ -
307-6086 - West Sector	\$ -	\$ -	\$ 175,250	\$ 175,250	\$ -
309-6045 - Branan Field APF	\$ -	\$ -	\$ 732,940	\$ 732,940	\$ -
310-6019 - Sidewalks	\$ 6,198	\$ -	\$ 114,330	\$ 120,851	\$ 6,521
311-6022 - Lake Asbury APF	\$ -	\$ -	\$ 127,000	\$ 206,429	\$ 79,429
312-6126 - District III Mobility Projects	\$ -	\$ -	\$ -	\$ 831,085	\$ 831,085
320-3702 - PW-Bond Construction Admin	\$ -	\$ -	\$ 118,447	\$ 208,050	\$ 89,603
320-6101 - CR 209-CR 315B-Sandridge	\$ -	\$ 23,193	\$ 2,071,090	\$ 2,160,000	\$ 88,910
320-6102 - Sandridge-Henley-CR 209	\$ -	\$ 23,261	\$ 2,659,781	\$ 1,715,000	\$ (944,781)
320-6103 - CR 220 Baxley To Henley	\$ -	\$ 14,033	\$ 887,040	\$ 4,720,000	\$ 3,832,960
320-6104 - FCC From US17 To CR315	\$ -	\$ 13,735	\$ 1,298,880	\$ 1,635,000	\$ 336,120
320-6105 - FCC CR 315 To FC Expway	\$ -	\$ 3,095	\$ 1,853,398	\$ 8,625,000	\$ 6,771,602
320-6107 - CR218 Wide Pinetree Cosmo	\$ -	\$ 23,294	\$ 1,496,880	\$ 7,058,600	\$ 5,561,720
320-6108 - CR 209-Us17 To CR 315B	\$ -	\$ 13,599	\$ 920,040	\$ 2,147,000	\$ 1,226,960
<b>Total Captial Improvement Funds</b>	<b>\$ 15,624,703</b>	<b>\$ 13,724,325</b>	<b>\$ 42,727,195</b>	<b>\$ 85,316,514</b>	<b>\$ 42,589,319</b>

Fiscal Year 2021/2022

# Enterprise Funds

**ENTERPRISE FUNDS EXPENDITURE SUMMARY BY COST CENTER**

<b>Cost Center and Name</b>	<b>FY 18/19 ACTUALS</b>	<b>FY 19/20 ACTUALS</b>	<b>ADOPTED FY 20/21 BUDGET</b>	<b>FINAL FY 21/22 BUDGET</b>	<b>CHANGE FROM PRIOR YEAR</b>
401-3802 - Environmental Service	\$ 9,901,482	\$ 9,948,167	\$ 12,019,508	\$ 12,111,013	\$ 91,505
401-6131 - Solid Waste Facilities Upgrade	\$ -	\$ -	\$ -	\$ 510,900	\$ 510,900
402-3820 - Universal Collection	\$ 9,602,334	\$ 9,644,445	\$ 9,983,695	\$ 10,242,402	\$ 258,707
<b>Total Enterprise Funds</b>	<b>\$ 19,503,816</b>	<b>\$ 19,592,613</b>	<b>\$ 22,003,203</b>	<b>\$ 22,864,315</b>	<b>\$ 861,112</b>

***Budget by Enterprise Funds***

## ENVIRONMENTAL SERVICES (401-3802)

### 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:

401-3802 - Environmental Service				
CATEGORY	FY2019 Actuals	FY2020 Actuals	FY2021 Budget	FY2022 Budget
Personnel Services	\$ 1,376,137	\$ 1,326,422	\$ 1,608,677	\$ 1,554,303
Operating Expenditures	\$ 8,523,589	\$ 8,619,131	\$ 10,088,831	\$ 10,220,810
Capital Outlay	\$ 1,756	\$ 2,615	\$ 322,000	\$ 335,900
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 9,901,482</b>	<b>\$ 9,948,167</b>	<b>\$ 12,019,508</b>	<b>\$ 12,111,013</b>



## UNIVERSAL COLLECTIONS (402-3820)

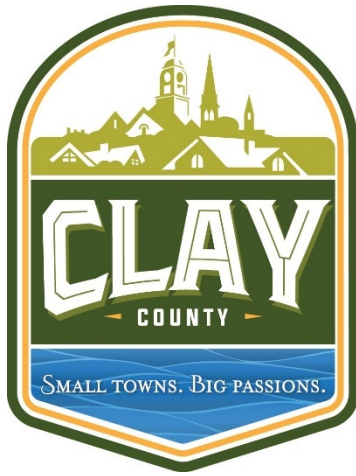
### STATEMENT OF FUNCTION:

The Universal Collection Division 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 the Division 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:

<b>402-3820 - Universal Collection</b>				
<b>CATEGORY</b>	<b>FY2019 Actuals</b>	<b>FY2020 Actuals</b>	<b>FY2021 Budget</b>	<b>FY2022 Budget</b>
Personnel Services	\$ 213,874	\$ 175,904	\$ 119,585	\$ 137,827
Operating Expenditures	\$ 9,388,460	\$ 9,468,541	\$ 9,864,110	\$ 10,104,575
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 9,602,334</b>	<b>\$ 9,644,445</b>	<b>\$ 9,983,695</b>	<b>\$ 10,242,402</b>

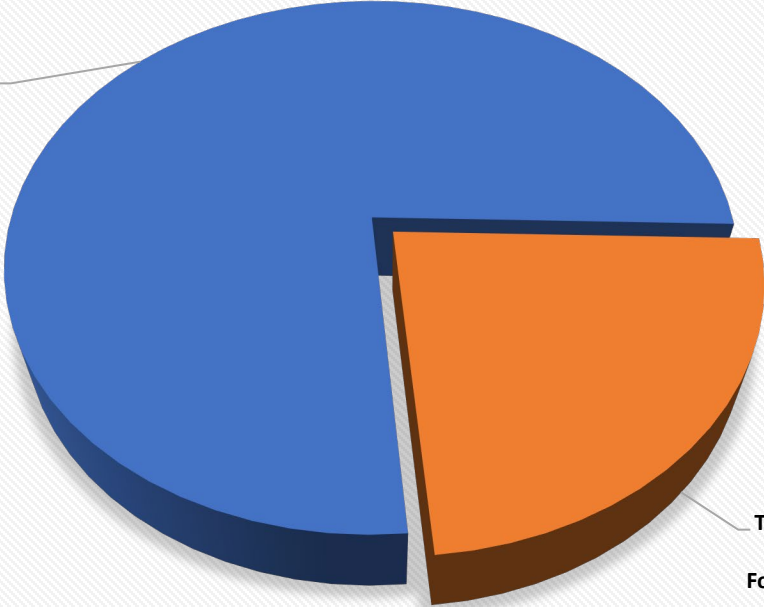


Fiscal Year 2021/2022

# Municipal Service Taxing Units (MSTUs)

### Challenger Roadway Fund 128 Revenues

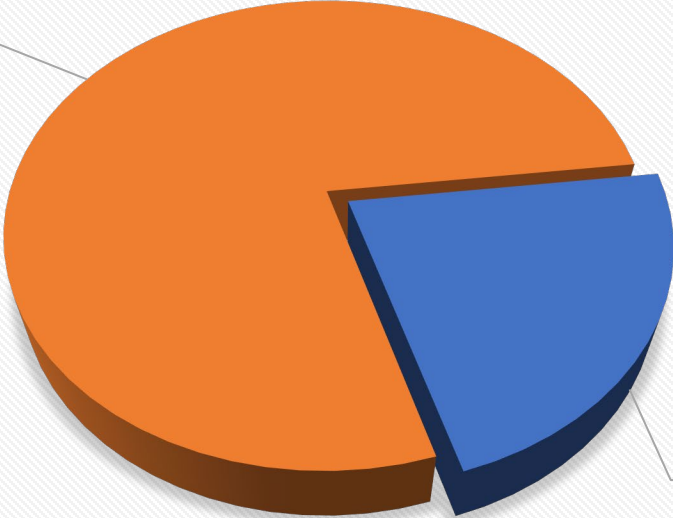
General Government  
Taxes, \$741 , 77%



Transfer In, Statute  
less 5%, Carry  
Forward, \$224 , 23%

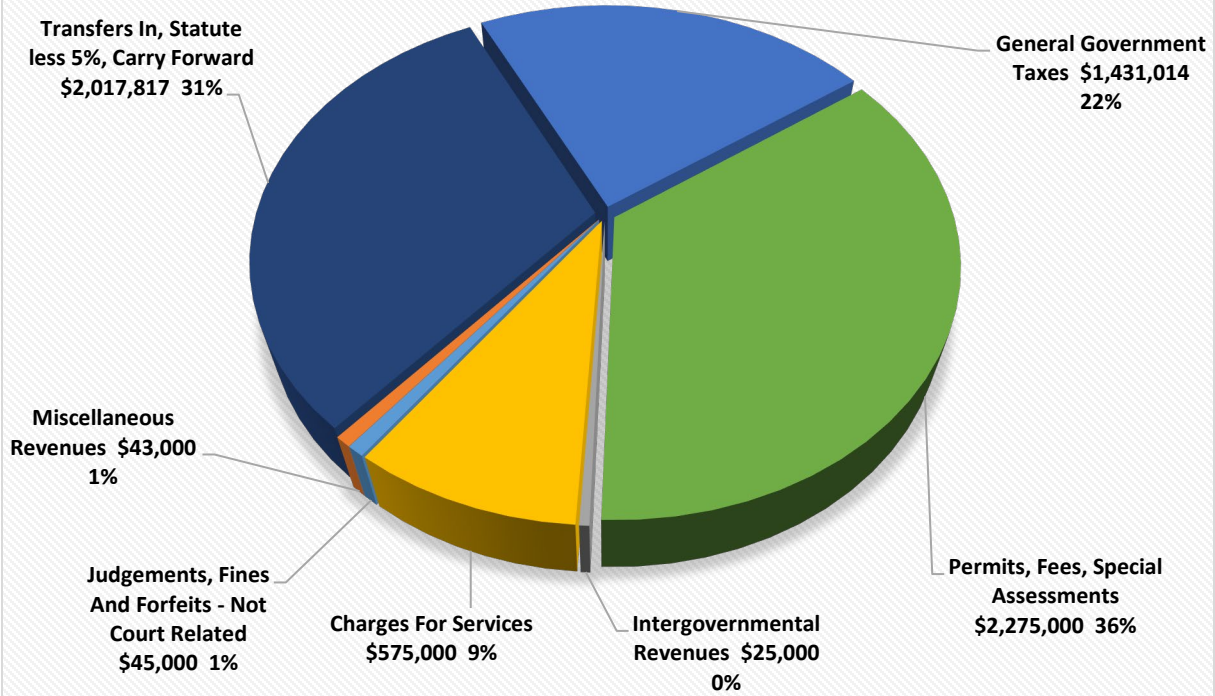
### Challenger Roadway Fund 128 Expenses

Transfers Out,  
Reserves, \$750 , 78%

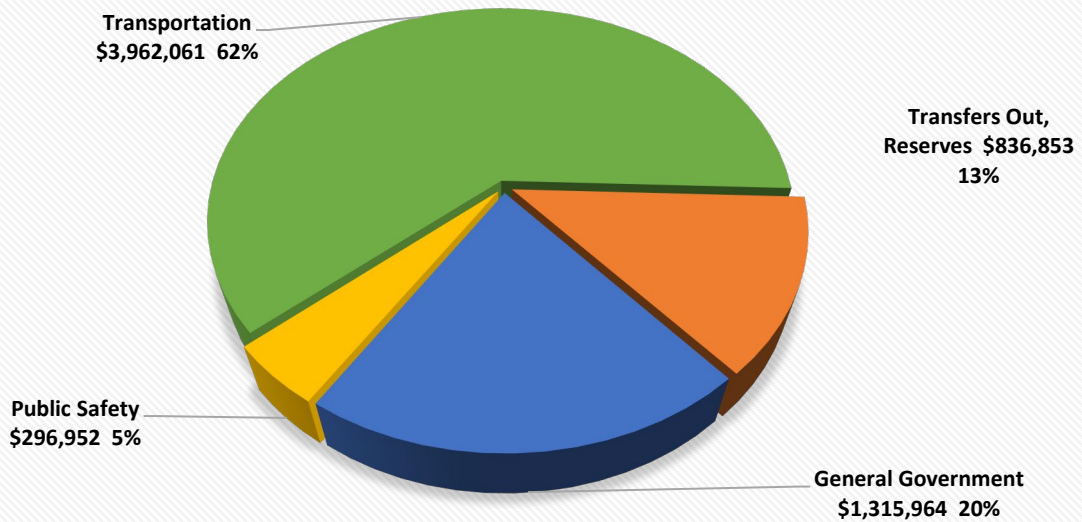


Transportation, \$215 ,  
22%

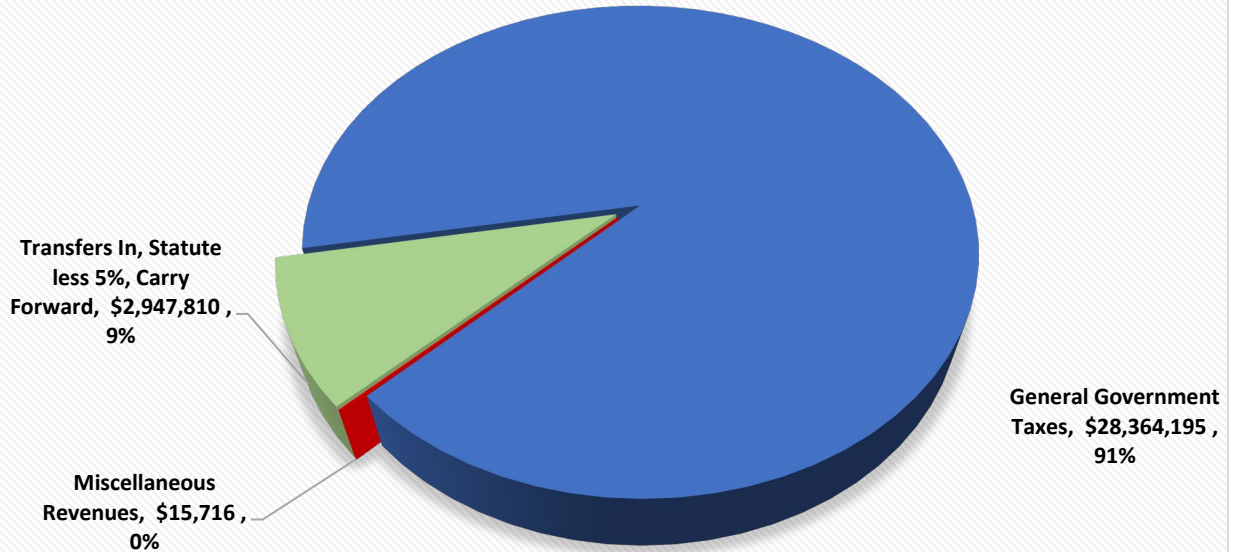
## Municipal Service Fund 131 Revenues



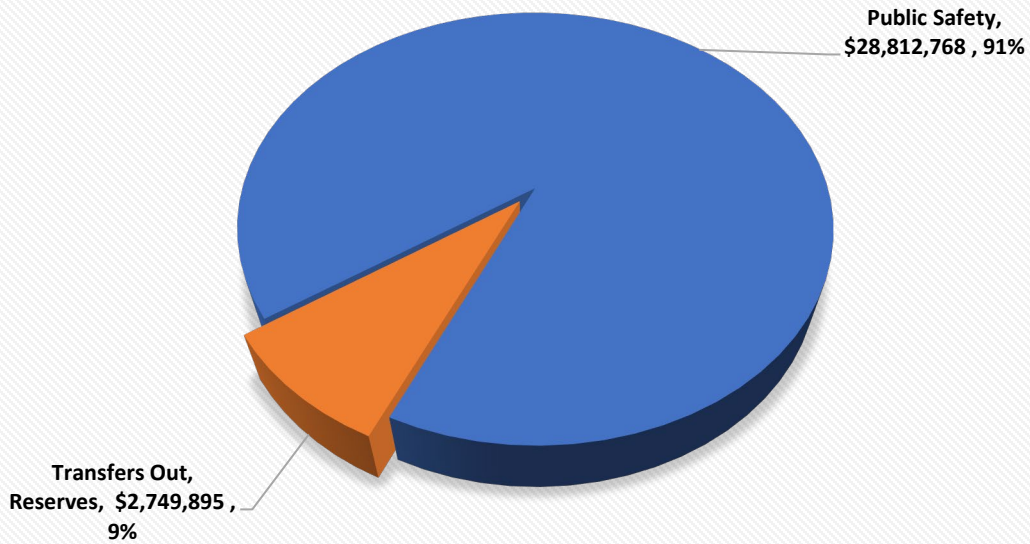
## Municipal Service Fund 131 Expenses



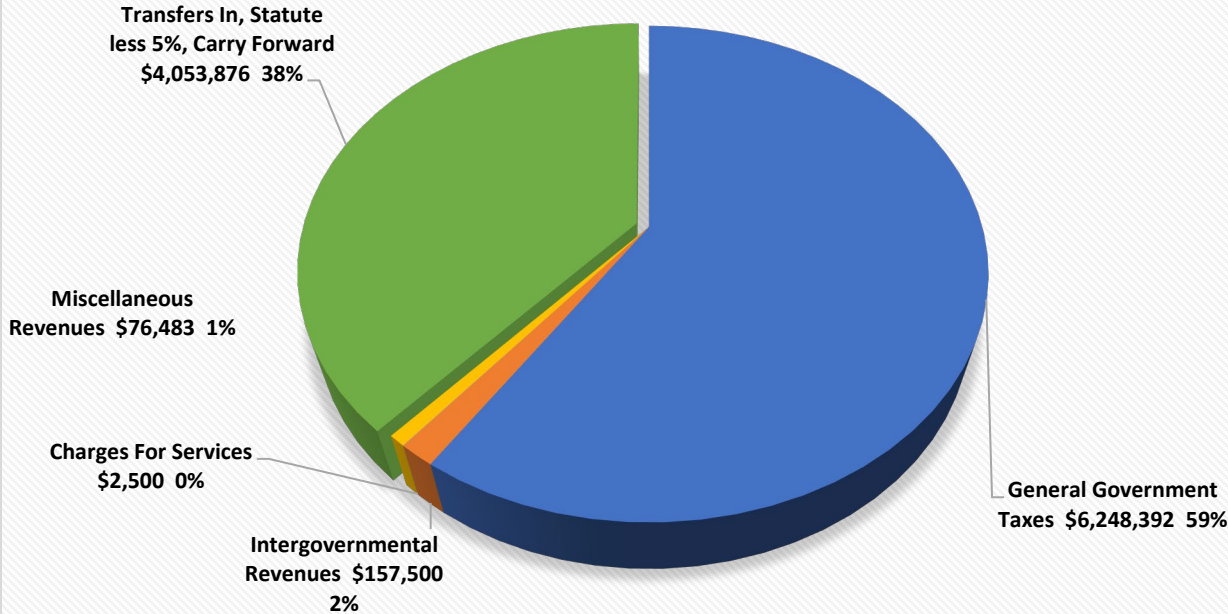
## Sheriff MSTU Fund 140 Revenues



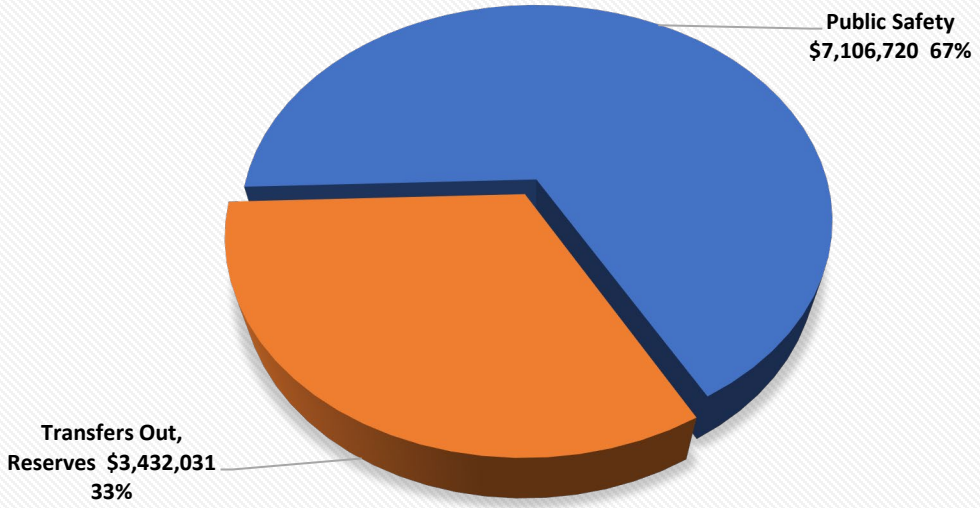
## Sheriff MSTU Fund 140 Expenses



### Fire MSTU Fund 142 Revenues



### Fire MSTU Fund 142 Expenses



Fiscal Year 2021/2022

# Capital Projects



**EXHIBIT A**

**PROPOSED REVENUES FY21-22 TENTATIVE DRAFT**

Clay County Capital Improvement Program

**TABLE 1 - Summary Report Fiscal Years 2020/2021 through 2025/2026**

Funding Codes: A=Ad Valorem; BP=Bond Proceeds; CH=Challenger; DV=Developer; FB=Fund Balances; FG=Federal Grant; GT=Gas Taxes; IF=Impact Fees; IT=Interfund Transfer; MF=Mobility Fees; SG=State Grant; SK=Sidewalk Fees; SP=Special Funding; ST=Sales Taxes; TT=Tourist Taxes; UF=User Fee; Mobility projects divisions are each district

Capital Funds Revenues												
Revenue Sources	Fund #	Object #	FY19-20 Actuals	FY20-21 Adopted Budget	FY20-21 Amended 7/27 Budget	FY21-22 Proposed Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	Five Year Project Total	Revenue Totals
<b>Fund Level Revenues</b>												
Prior Year Carry Forward - Capital Improvement Fund	305	399002	43,646,472	28,373,611	49,959,166	35,512,258	20,553,863	9,864,434	6,121,127	14,468,520	86,520,202	180,125,840
2nd Local Option Gas Tax Receipts	305	312420	2,763,402	3,151,253	2,626,726	3,003,425	3,063,494	3,124,763	3,187,259	3,251,004	15,629,944	21,020,072
Discretionary Sales Surtax Receipts	305	312600	8,015,256			0	0	0				8,015,256
Impact Fees Transportation District 2	305	324310	2,674,508									2,674,508
Impact Fees Transportation District 3	305	324311	2,196,211									2,196,211
Transfer In from Fund 120 - ISS Revenue Fund	305	381120	11,904,141	10,628,324	11,251,299	17,675,548	18,205,814	18,751,989	19,314,549	19,893,985	93,841,885	116,997,325
Transfer In from Fund 120 - ISS Revenue Fund	320	381120	129,008,381									129,008,381
Interest Earnings - Capital Improvement Fund	305	361000	262,358	10,000	225,000	355,122	205,539	98,644	61,211	144,685	865,201	1,352,559
Interest Earnings - Capital Improvement Fund	305	361100	186,561									186,561
Disposition of Fixed Assets	305	364000	133,367			50,000						133,367
Developer Project/Contribution/Asset	305	366000		7,000,000	1,108,792			8,000,000			8,000,000	9,108,792
Less 5% Budgeted Revenues - Capital Improvement Fund	305	399001		(708,063)	(142,586)	(170,427)	(163,452)	(161,170)	(162,423)	(169,784)		
Impact Fees Trans District 2	303	324310	178,815		60,000	95,000	50,000				145,000	383,815
Interest Earnings - Impact Fee District 2 Fund	303	361000			3,500	3,500	1,000				4,500	8,000
Prior Year Forward - Impact Fee District 2 Fund	303	399002			5,508,501	5,593,500	3,951,550	-			9,545,050	15,053,551
Less 5% Budgeted Revenues - Impact Fees District 2 Fund	303	399001			(4,925)	(2,550)						
Impact Fees Trans District 3	304	324311			45,000	65,000	35,000				100,000	145,000
Interest Earnings - Impact Fee District 3 Fund	304	361000			2,000	2,000	400				2,400	4,400
Prior Year Forward - Impact Fee District 3 Fund	304	399002			3,223,185	3,288,000	3,351,650	-			6,639,650	9,862,835
Less 5% Budgeted Revenues - Impact Fees District 3 Fund	304	399001				(3,350)	(1,770)					
Mobility Fees - All Districts 1-5	312	3243*	0		6,533,000	6,422,748	6,500,000	6,500,000	6,500,000	6,500,000	32,422,748	38,955,748
Prior Year Carry Forward - Mobility Fees All Districts Fund	312	399002			129,249,191	121,774,808	94,506,158	13,525,398	19,700,398	17,764,617	62,260,937	62,260,937
Less 5% Budgeted Revenues - Mobility Fees Fund	312	399001				(321,137)	(325,000)	(325,000)	(325,000)	(325,000)		
Interest Earnings - 2020 Bond Fund	320	361000	355,021		742,266	500,000	180,000	59,204			739,204	1,836,491
Prior Year Carry Forward - 2020 Bond Fund	320	399002	0		129,249,191	121,774,808	94,506,158	45,542,509	8,235,567	1,432,615	271,491,656	400,740,847
<b>Subtotal - Impact Fee District 2 Fund</b>	<b>303</b>	<b>303</b>			<b>5,572,001</b>	<b>5,687,075</b>	<b>4,000,000</b>				<b>9,687,075</b>	<b>15,445,366</b>
<b>Subtotal - Impact Fee District 3 Fund</b>	<b>304</b>	<b>304</b>			<b>3,270,185</b>	<b>3,351,650</b>	<b>3,385,280</b>				<b>6,736,930</b>	<b>10,012,235</b>
<b>Subtotal - Capital Improvement Fund</b>	<b>305</b>	<b>305</b>	<b>71,961,091</b>	<b>48,455,125</b>	<b>65,028,397</b>	<b>56,425,925</b>	<b>41,865,258</b>	<b>31,678,661</b>	<b>28,521,721</b>	<b>37,588,410</b>	<b>196,079,976</b>	<b>342,194,307</b>
<b>Subtotal - 2020 Bond Fund</b>	<b>320</b>	<b>320</b>	<b>129,363,402</b>		<b>129,991,457</b>	<b>122,274,808</b>	<b>94,686,158</b>	<b>45,601,712</b>	<b>8,235,567</b>	<b>1,432,615</b>	<b>272,230,860</b>	<b>402,577,338</b>
<b>Subtotal - Mobility Projects Fund</b>	<b>312</b>	<b>312</b>	<b>0</b>		<b>6,533,000</b>	<b>9,101,611</b>	<b>14,445,526</b>	<b>19,700,398</b>	<b>25,875,398</b>	<b>23,939,617</b>	<b>93,062,548</b>	<b>101,216,685</b>
<b>Project Specific Revenue</b>												
Interfund Transfer - Challenger	305	381128		591	1,300	750	591	591	591	591	3,114	4,414
Interfund Transfer - General Fund - Buildings Purchase	305	381300			9,300,000						0	9,300,000
Interfund Transfer - TDC (Sports Complex match)	305	381109			200,000						0	200,000
DEO Grant - NE Sports Complex	305	334716			3,000,000	3,000,000					3,000,000	3,000,000
State Grant - FDACS Fairgrounds Project	305	334715			500,000	910,000					910,000	910,000
State Grant - Atlantis Dr	305	334494			2,065,000	2,065,000	-	-			2,065,000	2,065,000
State Grant - CR315C to CR214	305	334494			2,614,325	2,614,325	-	-			2,614,325	2,614,325
State Grant - SR23/Frontage Trail Ridge	305	334494			3,000,000	3,000,000	-	-			3,000,000	3,000,000
State Grant - CR220 - Henley to Knight Boxx	305	334494			80,000	-	5,823,097	5,823,098			11,646,195	11,726,195
State Grant - CR220 - SR21 (Blanding Blvd) to Henley - (Non-Bonded)	305	334494	280,028	4,000,000	2,000,000	1,719,972					1,719,972	2,000,000
State Grant - CR220 - Quadrant Intersection	305	334494				2,000,000					2,000,000	2,000,000
Federal Grant (LAP) - CR220-Town Center Intersection	305	331495			313,180	313,180					313,180	313,180
Federal Grant (LAP) - Sidewalk-CR218 Clay Elementary to Taylor Rd.	305	331494			578,234	578,234					578,234	578,234
Federal Grant - Ridaught Landing Drainage	305	331394			23,523	7,501	-	-			7,501	7,501
Federal Grant - Knight Box CR220 Drainage Improvements	305	331394			111,868	95,591	-	-			95,591	95,591
Federal Grant - Tumblewood Dr Tanglewood Drainage Improvements	305	331394			48,775	48,775	-	-			48,775	48,775
Federal Grant - Homestead Rd Drainage Improvements	305	331394			23,936	23,936	-	-			23,936	23,936
Federal Grant - Greenwood Drainage Improvements	305	331394			119,381	102,210	-	-			102,210	102,210
<b>Subtotal - Capital Improvement Fund</b>	<b>305</b>	<b>305</b>		<b>4,000,591</b>	<b>23,979,522</b>	<b>16,479,474</b>	<b>5,823,688</b>	<b>5,823,689</b>	<b>591</b>	<b>591</b>	<b>76,011,035</b>	<b>76,011,035</b>
<b>GRAND TOTAL</b>			<b>201,604,521</b>	<b>52,455,716</b>	<b>234,374,562</b>	<b>213,320,543</b>	<b>164,205,910</b>	<b>102,965,630</b>	<b>62,633,277</b>	<b>62,961,233</b>	<b>616,336,411</b>	

**EXHIBIT B**

**PROPOSED EXPENDITURES FY21-22 TENTATIVE DRAFT**

Clay County Capital Improvement Program

**TABLE 2 - Summary Report Fiscal Years 2020/2021 through 2025/2026**

**Section I - Comprehensive Plan Capital Improvements - Capital Improvement Element (CIE)**

Funding Codes: A=Ad Valorem; BP=Bond Proceeds; CH=Challenger; DV=Developer; FB=Fund Balances; FG=Federal Grant; GT=Gas Taxes; IF=Impact Fees; IT=Interfund Transfer; MF=Mobility Fees; SG=State Grant; SK=Sidewalk Fees; SP=Special Funding; ST=Sales Taxes; TT=Tourist Taxes; UF=User Fees

Project Name	Division #	Fund #	Funding Code	FY19-20 Actuals	FY20-21 Adopted Budget	FY20-21 Amended 7/27 Budget	FY21-22 Proposed Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Atlantis Drive	6076A	305	SG, SP, GT	45,376		4,061,118	3,061,140					3,061,140		7,167,634
CR218 Extension	6083	305	DV, GT		9,000,000				2,000,000			2,000,000		2,000,000
CR220 (Henley Rd to Knight Boxx)	6065	305	SG, GT	280,964		440,000	309,978	12,935,408				13,245,386		13,966,350
CR315C to CR214	6094	305	SG, GT	710,314		2,500,000						0		3,210,314
SR23/Westside Access Rd	6096	305	GT				75,000	123,000	680,727			878,727		878,727
SR23/Frontage Trail Ridge	6096A	305	SG			100,000	2,900,000					2,900,000		3,000,000
CR220 - SR21(Blanding Blvd) to Henley	6115	305	SG		4,000,000	2,000,000	2,000,000					2,000,000		4,000,000
CR220 - Quadrant Intersection	6121	305	GT				4,000,000					4,000,000		4,000,000
Proj #3 CR209 - Peters Creek to Sandridge	6101	320	BP	23,193	2,071,090	1,146,365	2,160,000	6,963,600	7,398,000	2,897,000		19,418,600		20,588,158
Proj #4 CR739B - Henley to west of CR209	6102	320	BP	23,261	2,659,781	1,138,839	1,715,000	8,067,000	8,460,000	531,000		18,773,000		19,935,100
Proj #5 CR220 - Baxley Rd. to west of Henley Rd.	6103	320	BP	14,033	887,040	1,139,272	4,720,000	3,769,000	3,360,000	110,000		11,959,000		13,112,305
Proj #6A FCC from Maryland Ave. to US17	6104	320	BP	13,735	1,298,880	1,235,971	1,635,000	5,136,000	3,150,000	355,000		10,276,000		11,525,706
Proj #6B FCC from SR23 to Maryland Ave.	6105	320	BP	3,095	1,853,398	1,200,586	8,625,000	11,425,000	6,525,000	2,715,000		29,290,000		30,493,681
Proj #1 CR218 - Pinetree Ln. to Cosmo Ave. 4Ln.	6107	320	BP,SP	23,294	1,496,880	1,878,571	7,058,600	7,168,000	4,966,024	25,000		19,217,624		21,119,489
Proj #2 CR209 - Peters Creek south to US17 4Ln.	6108	320	BP	13,599	920,040	1,064,864	2,147,000	6,582,000	3,385,000	0		12,114,000		13,192,463
Bond Projects Management		320	BP			154,447	208,050	213,050	181,325	169,952		772,376		926,823
<b>Mobility Projects</b>	6124-28*	312	DV											
Verbena Parkway - Proj #7	6126	312	DV				831,085			8,110,781		8,941,866		8,941,866
NS3 and EW1 Proj #8	6126	312	DV					920,128				920,128	8,281,154	9,201,282
<b>Total Comprehensive Plan Improvements</b>				<b>1,150,864</b>	<b>24,187,109</b>	<b>18,060,033</b>	<b>41,445,853</b>	<b>63,302,186</b>	<b>40,106,076</b>	<b>14,913,733</b>		<b>159,767,847</b>	<b>8,281,154</b>	<b>187,259,898</b>
<b>Subtotal - Capital Improvement Fund</b>				<b>1,036,654</b>	<b>13,000,000</b>	<b>9,101,118</b>	<b>12,346,118</b>	<b>13,058,408</b>	<b>2,680,727</b>	<b>0</b>		<b>28,085,253</b>		<b>38,223,025</b>
<b>Subtotal - 2020 Bond Fund</b>				<b>114,210</b>	<b>11,187,109</b>	<b>8,958,915</b>	<b>28,268,650</b>	<b>49,323,650</b>	<b>37,425,349</b>	<b>6,802,952</b>		<b>121,820,600</b>	<b>0</b>	<b>130,893,725</b>
<b>Subtotal - Mobility Projects Fund</b>							<b>831,085</b>	<b>920,128</b>		<b>8,110,781</b>		<b>9,861,994</b>	<b>8,281,154</b>	<b>18,143,148</b>

\* 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

**EXHIBIT B**  
**PROPOSED EXPENDITURES FY20-22 TENTATIVE DRAFT**  
 Funding Code FY19-20 FY20-21

						FY20-21 Amended 7/27 Budget	FY21-22 Proposed Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	Actuals FY24-25 Proposed Budget	FY20-21 Adopted Budget Proposed Budget	Five Year Project Total	Years 6-10	Total Project
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**II Non-Comprehensive Plan Capital Improvements**

Funding Codes: A=Ad Valorem; BP=Bond Proceeds; CH=Challenger; DV=Developer; FB=Fund Balances; FG=Federal Grant; GT=Gas Taxes; IF=Impact Fees; IT=Interfund Transfer; MF=Mobility Fees; SG=State Grant; SK=Sidewalk Fees; SP=Special Funding; ST=Sales Taxes; TT=Tourist Taxes; UF=User Fees

<b>TRANSPORTATION</b>														
Lake Asbury APF	6022	311	IF			127,000	206,429	206,429				206,429		412,858
Branan Field APF	6045	309	IF			732,940	732,940	732,940				732,940		1,465,880
Northeast Sector Roads	6046	306	IF			560,748	560,748	560,748				560,748		1,121,496
Equipment - Transportation	6059	305	ST	894,805	1,142,000	2,370,710	1,205,000	1,000,000	1,000,000	1,000,000	1,000,000	5,205,000		8,470,515
West Sector Roads	6086	307	IF			175,250	175,250					175,250		350,500
Ridaught Landing Drainage Improvements	6092A	305	FG, ST			31,364	24,704					24,704		56,068
Knight Boxx & CR220 Drainage Improvements	6092C	305	FG, ST			149,157	137,160					137,160		286,317
Tumbleweed Dr.-Tanglewood Village Drainage	6092D	305	FG, ST			65,033	36,706					36,706		101,739
Homestead Rd Drainage - Tanglewood	6092E	305	FG, ST			31,915	23,972					23,972		55,887
Greenwood Drainage Improvements	6092F	305	FG, ST			159,175	138,396					138,396		297,571
Bridge Improvements	6093	305	ST	420,510	500,000	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000		3,420,510
CR224 (College) RRR CR220 to SR21	6095	305	ST	89,922		192,766	2,900,000					2,900,000		3,182,688
CR220 RRR - Swimming Pen Creek to US17	6098	305	ST	164,845		489,000	2,500,427					2,500,427		3,154,272
Oakleaf Plantation/Eagle Landing Signal	6111	305	ST		500,000	500,000	500,000					500,000		1,000,000
CR220 - Town Center Intersection	6117A	305	ST			364,092	364,092					364,092		728,184
Intersection Improvements-Minor Capacity	7084	305	ST		500,000	500,000	500,000	500,000				1,500,000		2,000,000
Radar Road US17 to Town Center Blvd	6132	303	IF				800,000	4,000,000				4,800,000		4,800,000
CR315 Road Widening - Willow Springs	6133	303	IF				935,525					935,525		935,525
Baxley Rd -CR220 to SR21 (Blanding Blvd)	6134	303	IF									0		0
CR218 Cosmos Ave to NW using all funding	6135	304	IF					3,385,280				3,385,280		3,385,280
Cheswick Oaks Road Connectors and Crossing	6085	305	ST									0	24,000,000	24,000,000
<b>Total Transportation</b>					<b>1,570,082</b>	<b>4,237,938</b>	<b>7,028,579</b>	<b>12,241,349</b>	<b>9,385,280</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>26,626,629</b>	<b>59,225,290</b>

<b>PARKS &amp; RECREATION</b>														
Equipment - Parks & Recreation	6058	305	ST	63,019								0		63,019
Multipurpose Field @ Fleming Island (FIAA)	6062	305	ST		300,000	300,000	300,000					300,000		600,000
Fleming Island Baseball Park	6063	305	ST	311,009		503,584	91,123					91,123		905,716
Fairgrounds Improvements	6067	305	TT, ST			938,050	938,050					938,050		1,876,100
Fairgrounds - FDACS Exhibit Hall Remodel	6067A	305	TT, ST	15,432		1,041,966	878,795					878,795	0	1,936,193
Fairgrounds - FDACS Livestock Pavillion Infrastr	6067B	305	SG				910,000					910,000		910,000
Omega Park	6068	305	ST	4,542	103,783	103,783	103,783					103,783		212,108
Keystone Heights Trailhead	6088	305	ST		46,000	46,000						0		46,000
DEO Grant - NE Sports Complex	6120A	305	SG, TT, ST			3,200,000	2,800,000					2,800,000		6,000,000
Fairgrounds Master Plan Improvements	7071	305	ST				2,510,000					2,510,000		2,510,000
Moccasin Slough-Tower, classroom, boardwalk	Prop	305	ST										700,000	700,000
Dog Park-Walking Trail - Neptune Park	Prop	305	ST										50,000	50,000
Oakleaf Sports Complex	Prop	305	ST								700,000	700,000		700,000
Trail Connector Study-Doctors Lake Br to NAS	Prop	305	ST						35,000			35,000		35,000
<b>Total Parks &amp; Recreation</b>					<b>394,002</b>	<b>449,783</b>	<b>6,133,383</b>	<b>8,531,751</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>700,000</b>	<b>9,266,751</b>	<b>16,544,136</b>

<b>ENVIRONMENTAL</b>														
Enviro Services-Solid Waste Facilities Upgrade	6131	401	UF				510,900	5,884,000	11,687,000	2,705,000	705,000	21,491,900		21,491,900
<b>Total Environmental</b>					<b>0</b>	<b>0</b>	<b>510,900</b>	<b>5,884,000</b>	<b>11,687,000</b>	<b>2,705,000</b>	<b>705,000</b>	<b>21,491,900</b>		<b>21,491,900</b>

**EXHIBIT B**  
**PROPOSED EXPENDITURES FY20-22 TENTATIVE DRAFT**  
 Funding Code FY19-20 FY20-21

						FY20-21 Amended 7/27 Budget	FY21-22 Proposed Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	Actuals FY24-25 Proposed Budget	FY20-21 Adopted Budget Proposed Budget	Five Year Project Total	Years 6-10	Total Project
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Funding Codes: A=Ad Valorem; BP=Bond Proceeds; CH=Challenger; DV=Developer; FB=Fund Balances; FG=Federal Grant; GT=Gas Taxes; IF=Impact Fees; IT=Interfund Transfer; MF=Mobility Fees; SG=State Grant; SK=Sidewalk Fees; SP=Special Funding; ST=Sales Taxes; TT=Tourist Taxes; UF=User Fees

**PUBLIC SAFETY**

Public Safety \$12.50 Surcharge Expenses	2223	301	ST	59,772	343,500	343,500	333,500					333,500		736,772
Public Safety/Sheriff Training Facility	6049	305	ST		408,000	408,000	408,000	4,532,000				4,940,000		5,348,000
Station 11 - Keystone Heights - Extractor	6055	305	ST	1,184		169,725						0		170,909
Equipment - Public Safety	6057	305	ST	3,096,321	1,077,148	1,475,734	1,560,500	2,683,500	2,665,700	4,513,000	4,162,000	15,584,700	20,675,000	40,831,755
Equipment - Sheriff - Capital & Vehicles	6078	305	ST	1,924,930	1,326,000	1,433,199	2,123,486	2,009,604	2,049,796	2,090,792	2,132,608	10,406,286		13,764,415
Fire Station 20 - GCS	6089	305	ST	675		3,329,325	2,170,675					2,170,675		5,500,675
Gun Range	6106	305	ST	64,264	1,816,000	1,907,000	3,500,000					3,500,000		5,471,264
Burn Building	6129	305	ST						1,500,000			1,500,000		1,500,000
Radio Tower Upgrades	6109	305	ST			1,847,508	646,627					646,627		2,494,135
E911 Consolidation Bldg Purchase & Reno	6110	305	ST			4,475,867	2,419,284					2,419,284		6,895,151
Fire Station 15 - Lake Asbury	6118	305	ST				309,000	291,000	5,500,000			6,100,000		6,100,000
Fire Station 17 - Peoria Rd	6119	305	ST								500,000	500,000	5,500,000	6,000,000
Fire Station 24 - Virginia Village	6140	305	ST				40,000	4,500,000				4,540,000		4,540,000
Fire Station 22 - Fleming Island	Prop	305	ST							50,000	5,500,000	5,550,000		5,550,000
Fire Station 13 - Clay Hill	Prop	305	ST								300,000	300,000	4,500,000	4,800,000
Fire Station 16 - Penney Farms	Prop	305	ST										5,800,000	5,800,000
Fire Station 18 - Bellair	Prop	305	ST										6,000,000	6,000,000
Fire Station 1 - Branan Field	Prop	305	ST										600,000	600,000
Health Department Bldgs Purchase & Reno	6123	305	ST			7,300,000						0		7,300,000
Public Safety Marine Unit Storage-Dock	Prop	305	ST									0	100,000	100,000
Sheriff Storage Facility	Prop	305	ST									0	540,000	540,000
Jail Expansion Study	Prop	305	ST									0		0
Sheriff Office Building	Prop	305	ST								2,000,000	2,000,000	38,000,000	40,000,000
<b>Total Public Safety</b>				<b>5,147,146</b>	<b>4,970,648</b>	<b>22,689,858</b>	<b>13,511,072</b>	<b>14,016,104</b>	<b>11,715,496</b>	<b>6,653,792</b>	<b>14,594,608</b>	<b>60,491,072</b>	<b>81,715,000</b>	<b>170,043,076</b>

**PUBLIC WORKS**

Road Resurfacing	27	305	ST	2,388,865	2,300,000	4,000,000	4,250,000	4,500,000	4,750,000	5,000,000	5,000,000	23,500,000	50,000,000	79,888,865
Road Paving	6005	305	ST	416,455	500,000	583,545	500,000	500,000	500,000	500,000	500,000	2,500,000		3,500,000
Sidewalks	6019	310	SK		114,330	120,851	120,851					120,851		241,702
Drainage - Stormwater	6040	305	ST	602,741	1,000,000	1,967,255	400,000	400,000	400,000	400,000	400,000	2,000,000		4,569,996
Public Works Building	6080	305	ST	439,464		587,148	437,404	650,000				1,087,404		2,114,016
Infrastructure Studies	6090	305	ST		211,200		100,000					100,000		100,000
Storm Water Study	6145	305	ST				100,000					100,000		100,000
Moody Ave. Drainage Improvements	6113	305	ST		216,240	0						0		0
Sidewalk - CR218-Clay Hill Elem to Taylor Rd.	6116A	305	SG			578,234	578,234					578,234		1,156,468
Middleburg Refueling Site	6122	305	ST									0		0
Indigo Branch Drainage	7086	305	ST		3,000,000							0	3,000,000	3,000,000
Drainage Consolidation-Loch Rane to Bear Run	6141	305	ST				150,000					150,000		150,000
Pine Ridge Drainage Improvements	6130	305	ST			100,000	1,500,000					1,500,000		1,600,000
<b>Total Public Works</b>				<b>3,847,525</b>	<b>7,341,770</b>	<b>7,937,033</b>	<b>8,136,489</b>	<b>6,050,000</b>	<b>5,650,000</b>	<b>5,900,000</b>	<b>5,900,000</b>	<b>31,636,489</b>	<b>53,000,000</b>	<b>96,421,047</b>

**EXHIBIT B**  
**PROPOSED EXPENDITURES FY20-22 TENTATIVE DRAFT**  
 Funding Code FY19-20 FY20-21 Adopted

						FY20-21 Amended 7/27 Budget	FY21-22 Proposed Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	Actuals FY24-25 Proposed Budget	FY20-21 Adopted Proposed Budget	Five Year Project Total	Years 6-10	Total Project
Funding Codes: A=Ad Valorem; BP=Bond Proceeds; CH=Challenger; DV=Developer; FB=Fund Balances; FG=Federal Grant; GT=Gas Taxes; IF=Impact Fees; IT=Interfund Transfer; MF=Mobility Fees; SG=State Grant; SK=Sidewalk Fees; SP=Special Funding; ST=Sales Taxes; TT=Tourist Taxes; UF=User Fees														
<b>OTHER PROJECTS</b>														
Equipment - Supervisor of Elections	6041	305	ST		207,500	207,500						0	35,000	242,500
School Board Aid	6042	305	ST	1,290,092		309,908						0		1,600,000
Equipment - General Government	6056	305	ST	274,269	500,000	500,000	500,000	500,000	500,000			1,500,000		2,274,269
Animal Services Building	6112	305	ST		714,000	714,000		2,200,000	8,800,000			11,000,000		11,714,000
Equipment - Extension Services	7083	305		31,178								0		31,178
Municipal Grants	7087	305	ST			300,000						0		300,000
Parcel Purchases for GCS Municipal Parking	6142	305	ST				100,000					100,000		100,000
Building Maintenance - Facilities Warehouse	Prop	305	ST										933,000	933,000
Library - Challenger Ctr	Prop	305	ST								750,000	750,000		750,000
Keystone Heights Lakes Projects	6143	305	ST				200,000					200,000		200,000
GCS Senior Center Kitchen	6144	305	ST				650,000					650,000		650,000
County Muni-Facilities - Challenger Center	Prop	305	ST								500,000	500,000	9,500,000	10,000,000
Property Appraiser Vehicles	67	305	ST										70,000	
<b>Total Other Projects</b>				<b>1,595,539</b>	<b>1,421,500</b>	<b>2,031,408</b>	<b>1,450,000</b>	<b>2,700,000</b>	<b>9,300,000</b>	<b>0</b>	<b>1,250,000</b>	<b>14,700,000</b>	<b>10,538,000</b>	<b>28,794,947</b>
<b>Subtotal - Impact Fee - District 2 Fund (303)</b>								<b>1,735,525</b>	<b>4,000,000</b>	<b>0</b>	<b>0</b>	<b>5,735,525</b>	<b>0</b>	<b>5,735,525</b>
<b>Subtotal - Impact Fee - District 3 Fund (304)</b>							<b>0</b>	<b>3,385,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,385,280</b>	<b>0</b>	<b>3,385,280</b>
<b>Subtotal - Capital Improvement Fund (305)</b>				<b>12,494,522</b>	<b>17,081,871</b>	<b>44,394,543</b>	<b>40,005,418</b>	<b>24,766,104</b>	<b>28,700,496</b>	<b>14,053,792</b>	<b>23,944,608</b>	<b>131,470,418</b>	<b>146,003,000</b>	<b>333,578,483</b>
<b>Subtotal - Lake Asbury APF (311)</b>				<b>0</b>	<b>127,000</b>	<b>206,429</b>	<b>206,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,429</b>	<b>0</b>	<b>412,858</b>
<b>Subtotal - Branan Field APF (309)</b>				<b>0</b>	<b>732,940</b>	<b>732,940</b>	<b>732,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>732,940</b>	<b>0</b>	<b>1,465,880</b>
<b>Subtotal - Northeast Sector Roads (306)</b>				<b>0</b>	<b>560,748</b>	<b>560,748</b>	<b>560,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>560,748</b>	<b>0</b>	<b>1,121,496</b>
<b>Subtotal - West Sector Roads (307)</b>				<b>0</b>	<b>175,250</b>	<b>175,250</b>	<b>175,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,250</b>	<b>0</b>	<b>350,500</b>
<b>Subtotal - Public Safety \$12.50 Surcharge (301)</b>				<b>59,772</b>	<b>343,500</b>	<b>343,500</b>	<b>333,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>333,500</b>	<b>0</b>	<b>736,772</b>
<b>Subtotal - Sidewalks (310)</b>				<b>0</b>	<b>114,330</b>	<b>120,851</b>	<b>120,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,851</b>	<b>0</b>	<b>241,702</b>
<b>Subtotal - Solid Waste Fund (401)</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>510,900</b>	<b>5,884,000</b>	<b>11,687,000</b>	<b>2,705,000</b>	<b>705,000</b>	<b>21,491,900</b>	<b>0</b>	<b>21,491,900</b>
<b>GRAND TOTAL</b>				<b>13,705,158</b>	<b>42,608,748</b>	<b>63,880,294</b>	<b>85,827,414</b>	<b>101,337,570</b>	<b>80,493,572</b>	<b>31,672,525</b>	<b>24,649,608</b>	<b>323,980,688</b>	<b>178,284,154</b>	<b>579,780,294</b>

**OTHER CAPITAL EXPENDITURE SUMMARY BY SERVICE AREA  
FY 2021 - 2022**

SERVICE AREA		LAND	BUILDING	IMPROVEMENT OTHER THAN BUILDINGS	MACHINE EQUIPME	LIBRARY MATERIALS	TOTAL
	GENERAL GOVERNMENT		373,798	1,000,000	1,315,220	-	2,889,018
	COURT RELATED	-	4,318,544	-		3,050	4,338,194
	PUBLIC SAFETY		11,813,115	6,601,540	4,476,977	-	23,299,632
	PHYSICAL ENVIRONME	-	120,000	4,760,267		-	5,064,167
	TRANSPORTATION		487,404	59,304,030	1,676,500	-	61,477,934
	ECONOMIC ENVIRONME	-	-	655,795		-	688,295
	HUMAN SERVICES	-	-	-		-	720,000
	CULTURE & RECREATIO	-	1,158,400	8,887,517		400,000	10,726,012
	<b>TOTAL ALL FUNDS</b>	<b>618,000</b>	<b>18,271,261</b>	<b>81,209,149</b>	<b>8,701,792</b>	<b>403,050</b>	<b>109,203,252</b>

**OTHER CAPITAL EXPENDITURES SUMMARY BY FUND**  
**FY 2021 - 2022**

FUND		LAND	BUILDING	IMPROVEMENTS OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	LIBRARY MATERIALS	TOTAL
	General Fund	100,000	622,	570,000	2,832,790	325,000	4,449,988
	Transportation Trust Fund	10,000	50,	1,983,160	372,000	-	2,415,160
	Fine & Forfeiture Fund	-	-	-	5,000	-	5,000
	FL Boating Improvement Fund	-	-	805,766	-	-	805,766
	Court Facility Fund	-	4,318,	-	16,600	-	4,335,144
	Law Library Fund	-	-	-	-	3,050	3,050
	Tourist Development Fund	-	-	655,795	500	-	656,295
	Free Library Fund	-	-	-	-	75,000	75,000
	Municipal Services Fund	-	-	-	79,000	-	79,000
	911-Wireless Fund	-	-	-	56,000	-	56,000
	Building	-	-	-	115,000	-	115,000
		-	-	313,256	-	-	313,256
	Fire MSTU Fund	-	-	15,000	446,875	-	461,875
	Emergency Rental Assistance	-	-	-	32,000	-	32,000
	American Rescue Plan	-	9,602,	2,300,000	-	-	11,000,440
		-	-	1,735,525	-	-	1,735,525
	Capital Improvement Plan (CIP) Fund	508,000	3,558,	41,599,844	4,562,127	-	50,228,050
	CIP - NE Sector Fund	-	-	560,748	-	-	560,748
	CIP - West Sector Fund	-	-	175,250	-	-	175,250
	Branan Field APF Fund	-	-	732,940	-	-	732,940
		-	-	120,851	-	-	120,851
	Lake Asbury APF Fund	-	-	206,429	-	-	206,429
		-	-	831,085	-	-	831,085
	Bond Construction	-	-	28,060,600	-	-	28,060,600
	Solid Waste Fund	-	120,	542,900	183,900	-	846,800
		<b>618,000</b>	<b>18,271,261</b>	<b>81,209,149</b>	<b>8,701,792</b>	<b>403,050</b>	<b>109,203,252</b>

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**OTHER CAPITAL EXPENDITURE SUMMARY - LAND**  
**FY 2021 - 2022**

FUND		SERVICE AREA		DEPARTMENT	ROGRAM / DIVISION		UDGET	DETAILS
001	General		General Goverent	Facilities & Maintenance	1202	Building Maintenance	000	
101	Transportation Tust	540	Transportation	Engineering & Public Works	3701	Public Works	000	
305	Capital Improvem Plan (CIP)	520	Public Safety	Capital Projects		Sheriff Multipurpos	408,000	
305	Capital Improvem Plan (CIP)	510	General Government	County Manager	6142	Parcel Purchases for CS Municipal Parking	100,000	
<b>LAND - TOTAL FOL FUNDS</b>							<b>618,000</b>	



**OTHER CAPITAL EXPENDITURE SUMMARY - BUILDINGS**  
**FY 2021 - 2022**

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS
001	General	510	General Government	Facilities & Maintenance	1202A	Historic Courthouse Grant	147,378	Courthouse restoration (roof)
001	General	510	General Government	Facilities & Maintenance	1202B	DHR Hist CH Restoration	226,420	Courthouse restoration (bldg)
001	General	570	Culture and Recreation	Purchasing and Veterans Services	3201	Parks & Recreation Admin	248,400	
101	Transportation	540	Transportation	Engineering & Public Works	3701	Public Works	50,000	Concrete & sidewalk work at Master's Pit
106	Court Facility	516	Court Related	Courthouse Facilities	1000	Court Facilities	4,318,544	Repairs to the Courthouse
157	American Rescue Plan	520	Public Safety	Sheriff's Office	6136	Jail Improvements	4,852,440	
157	American Rescue Plan	520	Public Safety	Public Safety	6139	Health Dept Bldgs Renovations	4,750,000	
305	Capital Improvement Plan (CIP)	520	Public Safety	Capital Projects	6089	Station 20 GCS	2,170,675	
305	Capital Improvement Plan (CIP)	520	Public Safety	Public Safety	6140	Fire Station 24 - Virginia Village	40,000	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6080	PW Maint Buildings	437,404	
305	Capital Improvement Plan (CIP)	570	Culture and Recreation	Culture Services	6067B	FDACS-FG Livestock Pavillion Infrastructure	910,000	
401	Solid Waste	530	Physical Environment	Environmental Services	3802	Environmental Services	120,000	Attendant buildings (4 ECCs)
<b>BUILDINGS - TOTAL FOR ALL FUNDS</b>							<b>18,271,261</b>	

**OTHER CAPITAL EXPENDITURE SUMMARY - IMPROVEMENTS OTHER THAN BUILDINGS**  
**FY 2021 - 2022**

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS
001	General	520	Public Safety	Public Safety	2101	Rescue Services	45,000	
001	General	540	Transportation	Engineering & Public Works	3712	Fleet & Fuel Management	65,000	
001	General	570	Culture and Recreation	Purchasing and Veterans Services	3201	Parks & Recreation Admin	460,000	
101	Transportation Trust	540	Transportation	Economic & Development Services	3701A	FDOT Safety Grant	884,223	Transportation Improvements
101	Transportation Trust	540	Transportation	Engineering & Public Works	3701B	FDOT LAP - CR209 from CR315	1,098,937	Transportation Improvements
103	Florida Boating Improvement	570	Culture & Recreation	Purchasing and Veterans Services	3298	Florida Boating Improvement	805,766	Marine Improvements
109	Tourist Development	550	Economic Environment	County Manager	1910	Tourism	655,795	
140	Sheriff MSTU	520	Public Safety	Sheriff's Office	1205B	HMPG Generator - MB Grant	313,256	
142	Fire MSTU	520	Public Safety	Public Safety	1703	Fire Control MSTU	15,000	
157	American Rescue Plan	510	General Government	Information Services	6138	Broadband Initiative	1,000,000	
157	American Rescue Plan	530	Physical Environment	Engineering & Public Works	6137	Countywide Storm Water Improvements	1,300,000	
303	Impact Fee District 3	540	Transportation	Engineering & Public Works	6132	Radar Road - US17 to Town Center Boulevard	800,000	
303	Impact Fee District 3	540	Transportation	Engineering & Public Works	6133	CR315 Road Widening - Willow Springs	935,525	
305	Capital Improvement Plan (CIP)	520	Public Safety	Capital Projects	6106	Gun Range	3,500,000	
305	Capital Improvement Plan (CIP)	520	Public Safety	Capital Projects	6110	E911 Consolidation Building	2,419,284	
305	Capital Improvement Plan (CIP)	520	Public Safety	Public Safety	6118	Fire Station 15	309,000	
305	Capital Improvement Plan (CIP)	530	Physical Environment	Capital Projects	6040	Drainage Storm Water	400,000	Stormwater Improvements
305	Capital Improvement Plan (CIP)	530	Physical Environment	Capital Projects	6092A	Ridaught Landing Drainage	24,704	
305	Capital Improvement Plan (CIP)	530	Physical Environment	Capital Projects	6092C	Knight Box CR222 Drainage	137,160	
305	Capital Improvement Plan (CIP)	530	Physical Environment	Capital Projects	6092D	Tumblewood Dr Tanglewood	36,706	
305	Capital Improvement Plan (CIP)	530	Physical Environment	Capital Projects	6092E	Homestead Rd Tanglewood	23,972	
305	Capital Improvement Plan (CIP)	530	Physical Environment	Engineering & Public Works	6092F	Greenwood Drainage Improvements	138,396	
305	Capital Improvement Plan (CIP)	530	Physical Environment	Flood Control & Storm Water Management	6130	Pine Ridge Drainage Rebuild Improvements	1,500,000	
305	Capital Improvement Plan (CIP)	530	Physical Environment	Engineering & Public Works	6141	Drainage Consolidation - Loch Rane to Bear Run	150,000	
305	Capital Improvement Plan (CIP)	530	Physical Environment	County Manager	6143	Keystone Heights Lake Projects	200,000	
305	Capital Improvement Plan (CIP)	530	Physical Environment	Engineering & Public Works	6145	Storm Water Study	100,000	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	0027	Road Resurface	4,250,000	Neighborhood resurfacing
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6005	Dirt Road Paving	500,000	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6065	220-CR220 To Knight Boxx	309,978	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6090	Infrastructure Studies	100,000	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6076A	Atlantis Dr State Funded	3,061,140	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6093	Bridge Improvements	500,000	
305	Capital Improvement Plan (CIP)	540	Transportation	Engineering & Public Works	6095	College RRR CR220 To Sr21	2,900,000	
305	Capital Improvement Plan (CIP)	540	Transportation	Engineering & Public Works	6096	SR23 West Side Access Rd	75,000	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6096A	SR23/Frontage Trail Ridge	2,900,000	
305	Capital Improvement Plan (CIP)	540	Transportation	Engineering & Public Works	6098	CR220 RRR Swim Pen Creek	2,500,427	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6111	Oakleaf/Eagle Landing Signal	500,000	

**OTHER CAPITAL EXPENDITURE SUMMARY - IMPROVEMENTS OTHER THAN BUILDINGS  
FY 2021 - 2022**

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6115	CR220 - SR21 to Henley	2,000,000	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6116A	LAP Sidewalk CR218	578,234	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6117A	LAP CR220 @ Town Center Blvd	364,092	
305	Capital Improvement Plan (CIP)	540	Transportation	Engineering & Public Works	6121	Quadrant Intersection	4,000,000	
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	7084	Intersection Improvements / Minor Capacity	500,000	
305	Capital Improvement Plan (CIP)	570	Culture & Recreation	Capital Projects	6062	Multipurpose Field @ FIAA	300,000	Fleming Island Athletic
305	Capital Improvement Plan (CIP)	570	Culture & Recreation	Capital Projects	6063	F.I Baseball Park	91,123	
305	Capital Improvement Plan (CIP)	570	Culture & Recreation	Purchasing & Veterans Services	6067	Fairgrounds Improvements	938,050	
305	Capital Improvement Plan (CIP)	570	Culture & Recreation	Purchasing & Veterans Services	6067A	FDACS-FG Exhibit Hall Rem	878,795	
305	Capital Improvement Plan (CIP)	570	Culture & Recreation	Capital Projects	6068	Omega Park	103,783	
305	Capital Improvement Plan (CIP)	570	Culture & Recreation	Culture Services	6120A	DEO Grant NE Sports Complex	2,800,000	
305	Capital Improvement Plan (CIP)	570	Culture & Recreation	Culture Services	7071	Fairgrounds Master Plan Improvements	2,510,000	
306	CIP - Northeast Sector	540	Transportation	Capital Projects	6046	Northeast Sector Infrastructure	560,748	
307	CIP - West Sector	540	Transportation	Capital Projects	6086	West Sector Infrastructure	175,250	
309	Branan Field APF	540	Transportation	Capital Projects	6045	Branan Field APF Infrastructure	732,940	
310	Sidewalk	540	Transportation	Capital Projects	6019	Sidewalks	120,851	
311	Lake Asbury APF	530	Physical Environment	Capital Projects	6022	Lake Asbury APF Infrastructure	206,429	
312	Mobility Fees	540	Transportation	Engineering & Public Works	6126	Lake Asbury and Green Cove Springs District	831,085	
320	Bond Construction	540	Transportation	Capital Projects	6101	CR209 - CR315B Sandridge	2,160,000	
320	Bond Construction	540	Transportation	Capital Projects	6102	Sandridge - Henley - CR209	1,715,000	
320	Bond Construction	540	Transportation	Capital Projects	6103	CR220 - Baxley to Henley	4,720,000	
320	Bond Construction	540	Transportation	Capital Projects	6104	FCC from US17 to CR315	1,635,000	
320	Bond Construction	540	Transportation	Capital Projects	6105	FCC - CR315 to FC Expway	8,625,000	
320	Bond Construction	540	Transportation	Capital Projects	6107	CR218 Widen Pinetree to Cosmo	7,058,600	
320	Bond Construction	540	Transportation	Capital Projects	6108	CR209 - US17 to CR315B	2,147,000	
401	Solid Waste	530	Physical Environment	Environmental Services	3802	Environmental Services	32,000	
401	Solid Waste	530	Physical Environment	Environmental Services	6131	Solid Waste Facilities Upgrade	510,900	
<b>IMPROVEMENTS OTHER THAN BUILDINGS - TOTAL FOR ALL FUNDS</b>							<b>81,209,149</b>	

**OTHER CAPITAL EXPENDITURE SUMMARY - MACHINERY & EQUIPMENT**  
**FY 2021 - 2022**

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS
001	General	510	General Government	Board of County Commissioners	0100	Board of County Commissioners	1,000	M&E - Non-Capitalized
001	General	510	General Government	County Manager	0103	Human Resources	1,500	M&E - Non-Capitalized - Purchase replacement chairs
001	General	510	General Government	Finance	0105	Risk Manager	11,500	M&E - Capitalized - Purchase replacement AEDS and related supplies for older units such as batteries & pads
001	General	510	General Government	Information Services	0107	Management Information Systems (MIS)	80,000	M&E - Capitalized - Replace van w/Ford Escape; new Ford Escape; refresh servers
001	General	510	General Government	Information Services	0107	Management Information Systems (MIS)	190,000	M&E - Non-Capitalized - Replace both standard and rugged laptops/tablets; Replace network equipment
001	General	510	General Government	County Manager	0109	Geographic Information and Analytics	8,000	M&E - Capitalized - New plotter
001	General	510	General Government	Information Services	0113	Online Presence Team	4,500	M&E - Non-Capitalized - Second DSLR
001	General	510	General Government	County Manager	0202	Budget Office	2,000	M&E - Non-Capitalized - Replace chairs
001	General	510	General Government	Information Services	0203	Grants Management	5,000	M&E - Non-Capitalized - Furnishings, supplies for new office space on College Dr.
001	General	510	General Government	Purchasing & Veterans Services	0204	Purchasing	3,000	M&E - Non-Capitalized
001	General	510	General Government	County Manager	0205	Ambulance Billing	2,000	M&E - Non-Capitalized - Desk, Chair, File cabinet, & Stand up Desk for new position
001	General	510	General Government	Facilities & Maintenance	1202	Building Maintenance	441,220	M&E - Capitalized - Replace F-350; Scissor Lift to service high ceiling areas; Tilt Trailer for Scissor Lift; 3 F-150's encumbered, not delivered 20/21; replace multiple vehicles
001	General	510	General Government	Facilities & Maintenance	1202	Building Maintenance	23,000	M&E - Non-Capitalized
001	General	560	Human Services	Information Services	1901	Community Services	5,000	M&E - Non-Capitalized - Furniture and Equipment for new office
001	General	520	Public Safety	Public Safety	2101	Emergency Medical Services (EMS)	1,089,375	M&E - Capitalized - R18, R22, Tow Vehicle, E20, Mic, IT equip, Grant Match
001	General	520	Public Safety	Public Safety	2101	Emergency Medical Services (EMS)	251,250	M&E - Non-Capitalized - Appliances, tools, miscellaneous equipment, ballistic protection, matching grant funds
001	General	520	Public Safety	Public Safety	2102	Emergency Management	74,000	M&E - Capitalized - New vehicle for EM Deputy Director
001	General	520	Public Safety	Public Safety	2102	Emergency Management	2,000	M&E - Non-Capitalized - Equipment purchases
001	General	520	Public Safety	Public Safety	2103	Public Safety - Admin/Communications	135,000	M&E - Capitalized - Equipment/Tools Replacement
001	General	520	Public Safety	Public Safety	2103	Public Safety - Admin/Communications	7,000	M&E - Non-Capitalized
001	General	560	Human Services	Environmental Services	2801	Animal Services	55,000	M&E - Capitalized - Vehicle for proper transport of animals to events; Replace current small shed that is unstable and a hazard
001	General	560	Human Services	Environmental Services	2801	Animal Services	10,000	M&E - Non-Capitalized - Replace washer & dryer; replace up to nine (9) AC units in various buildings
001	General	570	Culture and Recreation	Purchasing and Veterans Services	3201	Parks & Recreation Admin	10,000	M&E - Capitalized - New vehicle; trailer; Neptune Park playground equipment
001	General	570	Culture and Recreation	Purchasing and Veterans Services	3201	Parks & Recreation Admin	266,600	M&E - Non-Capitalized - Various park projects
001	General	570	Culture & Recreation	Information Services	3301	Library Administration	3,495	M&E - Non-Capitalized - Carryover for furniture not purchased in 20/21
001	General	540	Transportation	Engineering & Public Works	3712	Fleet & Fuel Management	85,000	M&E - Capitalized - scan tool, air jacks, tire balancer, crane, welding bay lights
001	General	540	Transportation	Engineering & Public Works	3712	Fleet & Fuel Management	6,000	M&E - Non-Capitalized
001	General	520	Public Safety	Public Safety	2102H	Emergency Management - EMPG Grant	17,800	M&E - Capitalized and Non-Capitalized
001	General	520	Public Safety	Public Safety	2102Q	SHSGP Grant FY21-22	42,550	M&E - Capitalized and Non-Capitalized
101	Transportation Trust	540	Transportation	Engineering & Public Works	3701	Public Works	35,000	M&E - Capitalized - 2 zero point turn mowers, other
101	Transportation Trust	540	Transportation	Engineering & Public Works	3701	Public Works	10,000	M&E - Non-Capitalized - 20% increase
101	Transportation Trust	540	Transportation	Engineering & Public Works	3703	Traffic Signs & Street Striping	2,500	M&E - Non-Capitalized

**OTHER CAPITAL EXPENDITURE SUMMARY - MACHINERY & EQUIPMENT  
FY 2021 - 2022**

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS
101	Transportation Trust	540	Transportation	Engineering & Public Works	3711	Traffic Operations	322,000	M&E - Capitalized
101	Transportation Trust	540	Transportation	Engineering & Public Works	3711	Traffic Operations	2,500	M&E - Non-Capitalized
102	Fine & Forfeiture	520	Public Safety	Sheriff's Office	1204	Buildings - Jail/Law Enforcement	5,000	M&E - Non-Capitalized - Replacement of CCSO maintenance equipment/tools
106	Court Facility	516	Court Related	Courthouse Facilities	1000	Court Facilities	16,600	M&E - Non-Capitalized
109	Tourist Development	550	Economic Environment	County Manager	1910	Tourism	500	M&E - Non-Capitalized - Potential needs for office
131	Unincorporated Municipal Services MSTU	510	General Government	Economic & Development Services	1804	Planning and Zoning	40,000	M&E - Capitalized - Replacement vehicle & office furniture
131	Unincorporated Municipal Services MSTU	510	General Government	Economic & Development Services	1804	Planning and Zoning	2,500	M&E - Non-Capitalized - Office/Computer equipment
131	Unincorporated Municipal Services MSTU	540	Transportation	Engineering & Public Works	1805	County Engineering Department	7,500	M&E - Capitalized
131	Unincorporated Municipal Services MSTU	540	Transportation	Engineering & Public Works	1805	County Engineering Department	1,000	M&E - Non-Capitalized
131	Unincorporated Municipal Services MSTU	520	Public Safety	Economic & Development Services	1806	Enforcement Services	27,000	M&E - Capitalized - New vehicle needed for new employee
131	Unincorporated Municipal Services MSTU	520	Public Safety	Economic & Development Services	1806	Enforcement Services	1,000	M&E - Non-Capitalized - Office equipment
133	911-Wireless	520	Public Safety	Public Safety	2108	911-Wireless	50,000	M&E - Capitalized - Replace/purchase equipment for new building installation, migration to NG911
133	911-Wireless	520	Public Safety	Public Safety	2108	911-Wireless	6,000	M&E - Non-Capitalized - Replace 4 Chairs in 911
138	Building	520	Public Safety	Economic & Development Services	1803	Building Department	90,000	M&E - Capitalized - Anticipated new positions and new vehicles needed
138	Building	520	Public Safety	Economic & Development Services	1803	Building Department	25,000	M&E - Non-Capitalized - additional staff & old worn out equipment
142	Fire Control MSTU-8	520	Public Safety	Public Safety	1703	Fire Control MSTU	363,125	M&E - Capitalized - R18, R22, Tow Vehicle, E20, Mic, IT equip, Grant Match
142	Fire Control MSTU-8	520	Public Safety	Public Safety	1703	Fire Control MSTU	83,750	M&E - Non-Capitalized - Appliances, tools, miscellaneous equipment, ballistic protection, matching grant funds
156	Emergency Rental Assistance	550	Economic Environment	Economic & Development Services	2140A	Emergency Rental Assistance	32,000	M&E - Capitalized and Non-Capitalized
305	Capital Improvement Plan (CIP)	510	General Government	Capital Projects	6056	Equip-General Government	500,000	M&E - Capitalized
305	Capital Improvement Plan (CIP)	520	Public Safety	Capital Projects	6057	Equipment-Public Safety	1,560,500	M&E - Capitalized
305	Capital Improvement Plan (CIP)	540	Transportation	Capital Projects	6059	Equip-Transportation	1,205,000	M&E - Capitalized - New equipment
305	Capital Improvement Plan (CIP)	520	Public Safety	Capital Projects	6109	Radio Tower Upgrades	646,627	M&E - Capitalized
305	Capital Improvement Plan (CIP)	560	Human Services	Facilities & Maintenance	6144	GCS Senior Center Kitchen	650,000	M&E - Capitalized
401	Solid Waste	530	Physical Environment	Environmental Services	3802	Environmental Services	168,900	M&E - Capitalized - Receiver boxes, fencing, security system part 2, haz waste garage, truck
401	Solid Waste	530	Physical Environment	Environmental Services	3802	Environmental Services	15,000	M&E - Non-Capitalized - Speed radar signs, oil igloos, other items
<b>VEHICLES, OTHER MACHINERY &amp; EQUIPMENT - TOTAL FOR ALL FUNDS</b>							<b>8,701,792</b>	

**OTHER CAPITAL EXPENDITURE SUMMARY - LIBRARY MATERIALS**  
**FY 2021 - 2022**

FUND		SERVICE AREA		DEPARTMENT	PROGRAM / DIVISION		BUDGET	DETAILS
001	General	570	Culture & Recreation	Information Services	3301	Libraries - Administration	325,000	eMaterial
108	Law Library	516	Court Related	Courthouse Facilities	1001	Law Library	3,050	County Attorney - LexisNexis
113	Free Library	570	Culture & Recreation	Information Services	3307	Library Activities	75,000	eMaterial
<b>LIBRARY MATERIALS - TOTAL FOR ALL FUNDS</b>							<b>403,050</b>	

Fiscal Year 2021/2022

# American Rescue Plan Projects

## PROPOSED EXPENDITURES FY21-22 TENTATIVE DRAFT

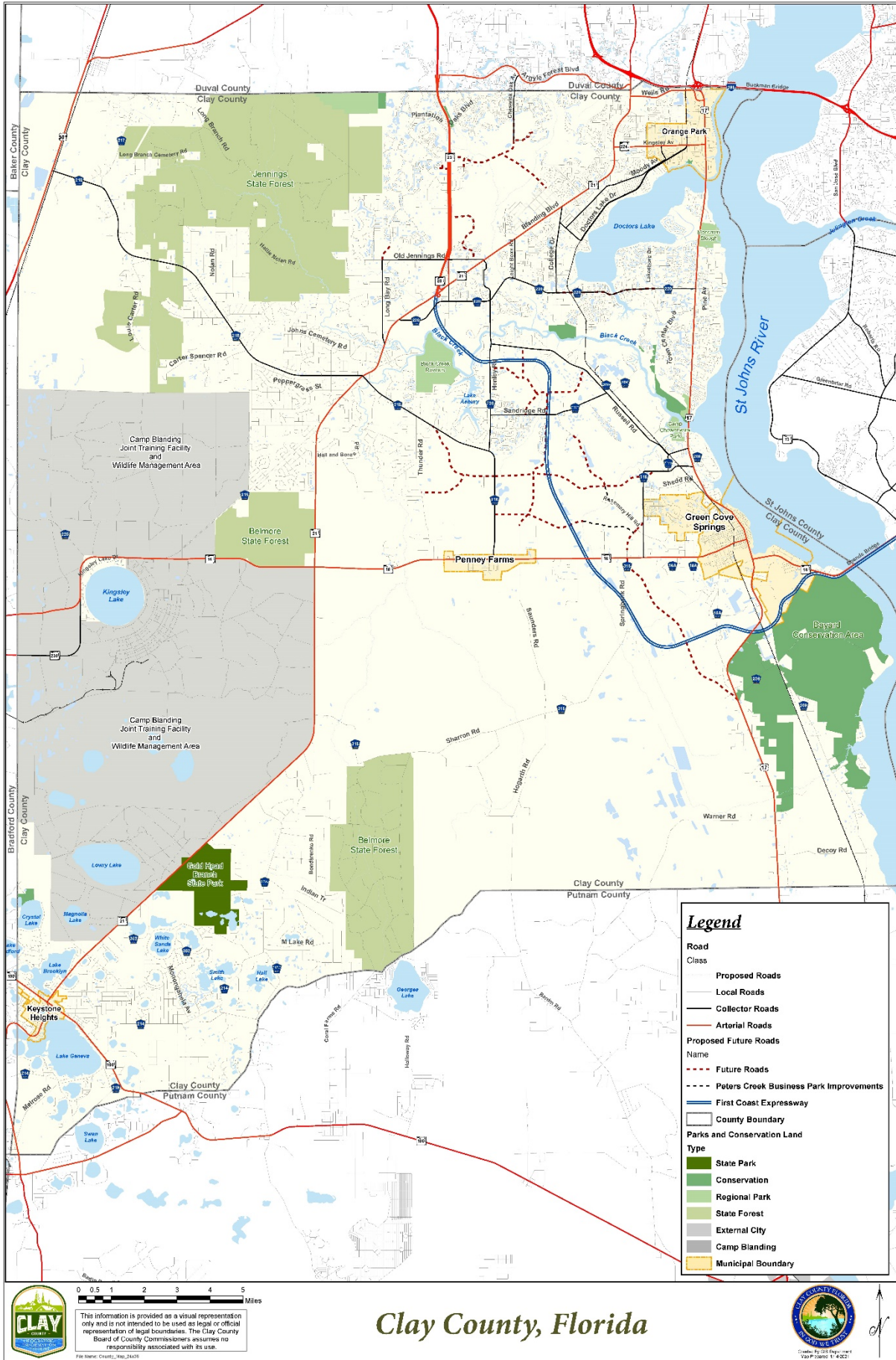
Clay County American Rescue Plan Funded Items  
Summary Report Fiscal Years 2020/2021 through 2025/2026

Project Name	Division #	FY21-22 Proposed Budget	FY22-23 Proposed Budget	FY23-24 Proposed Budget	FY24-25 Proposed Budget	FY25-26 Proposed Budget	Five Year Project Total
<b>PUBLIC SAFETY</b>							
Health Department Bldgs Purchase & Reno	6139	4,750,000					4,750,000
Jail Improvements	6136	4,852,440					4,852,440
<b>Total Public Safety</b>		<b>9,602,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,602,440</b>
<b>PUBLIC WORKS</b>							
Countywide Storm Water Improvements	6137	1,300,000					1,300,000
<b>Total Public Works</b>		<b>1,300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,300,000</b>
<b>OTHER PROJECTS</b>							
Broadband Initiative	6138	1,000,000	1,000,000				2,000,000
Reimburse County Health Plan	8887	2,000,000					2,000,000
<b>Total Other Projects</b>		<b>3,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000,000</b>
<b>GRAND TOTAL</b>		<b>13,902,440</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,902,440</b>



Fiscal Year 2021/2022

# Clay County Maps



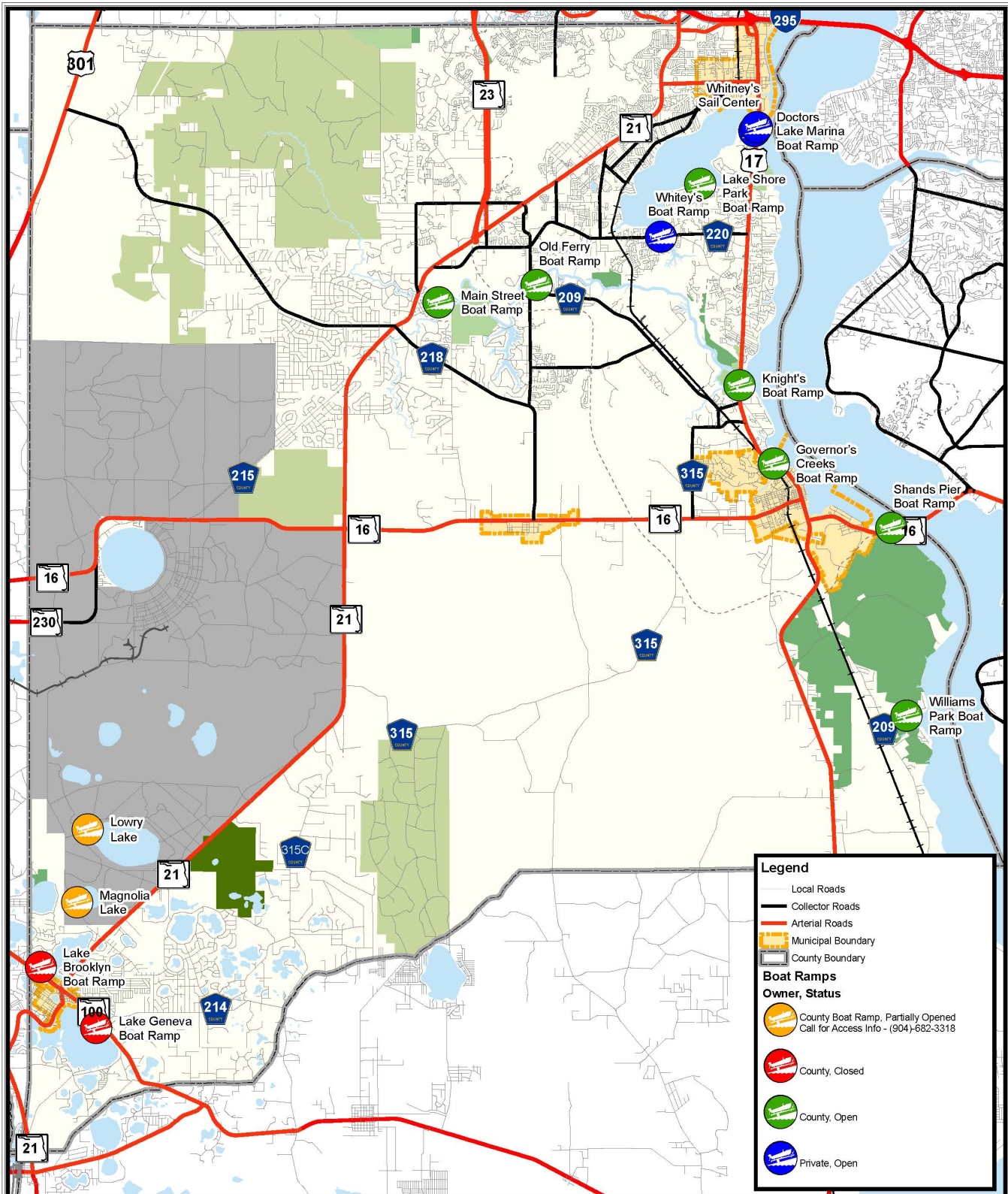
This information is provided as a visual representation only and is not intended to be used as legal or official representation of legal boundaries. The Clay County Board of County Commissioners assumes no responsibility associated with its use.

File Name: CHART\_160\_2401

# Clay County, Florida



Created by: GIS Dept. 1/14/14  
 Via FileShare 1/14/2014



**Legend**

- Local Roads
- Collector Roads
- Arterial Roads
- Municipal Boundary
- County Boundary

**Boat Ramps**

**Owner, Status**

- County Boat Ramp, Partially Open  
Call for Access Info - (904)-682-3318
- County Closed
- County Open
- Private, Open



0 0.5 1 2 3 4 5  
Miles

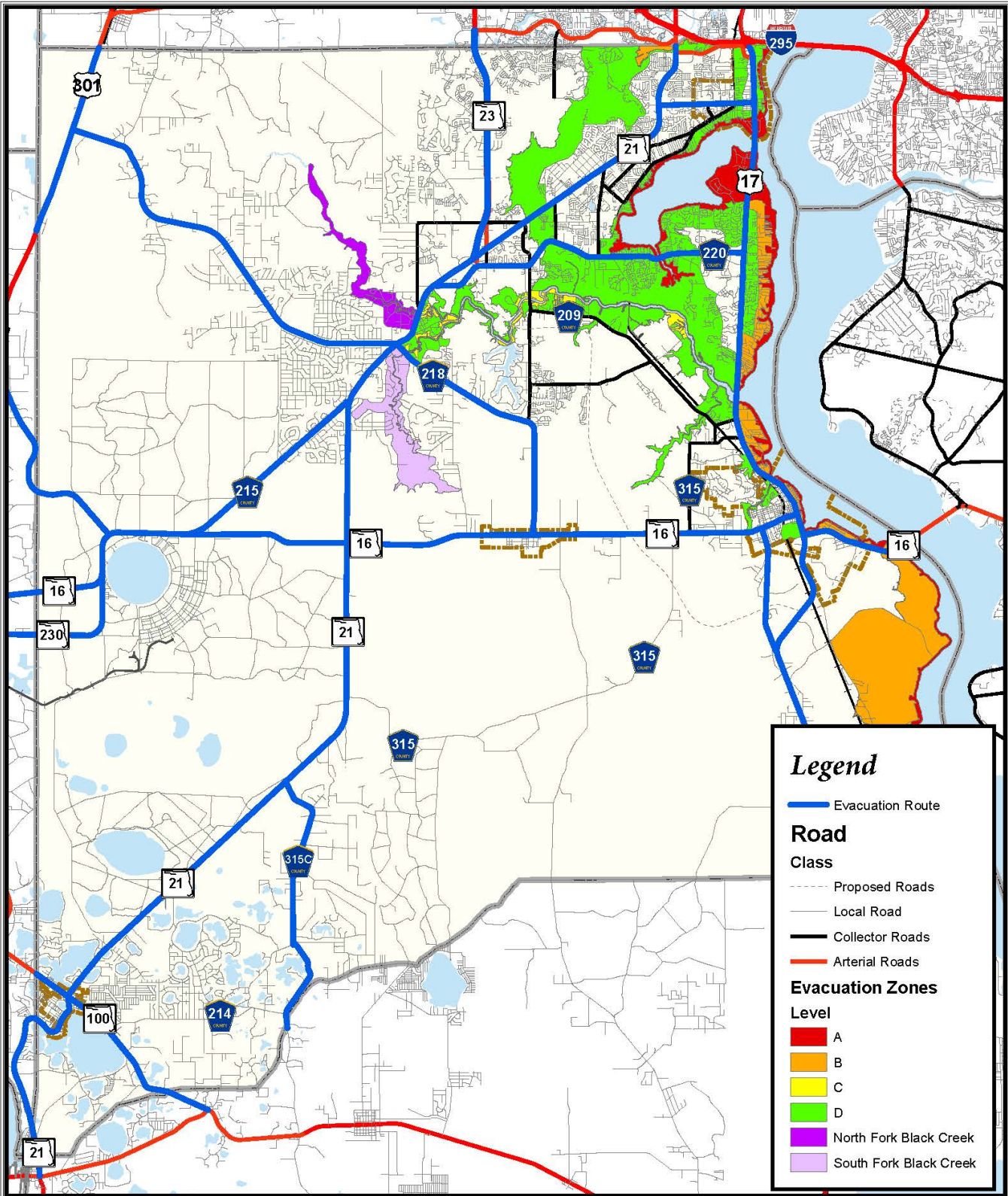
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File Name: BoatRamps\_8x11

## Boat Ramps In Clay County, Florida



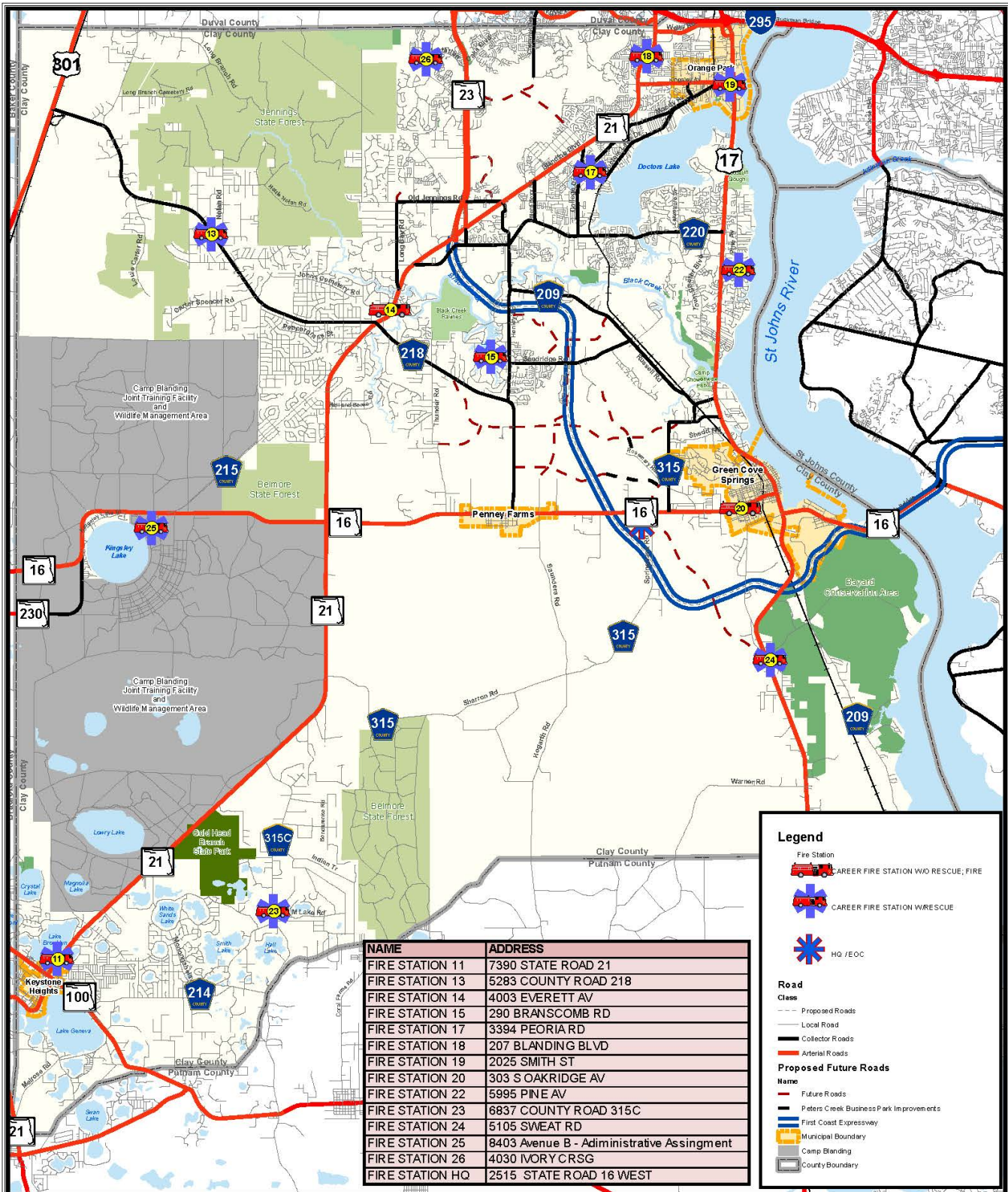
Created By: GIS Department  
Map Prepared: 1/15/2021



# Evacuation Zones



Created By: GIS Department  
Map Prepared: 2/23/2021



NAME	ADDRESS
FIRE STATION 11	7390 STATE ROAD 21
FIRE STATION 13	5283 COUNTY ROAD 218
FIRE STATION 14	4003 EVERETT AV
FIRE STATION 15	290 BRANSCOMB RD
FIRE STATION 17	3394 PEORIA RD
FIRE STATION 18	207 BLANDING BLVD
FIRE STATION 19	2025 SMITH ST
FIRE STATION 20	303 S OAKRIDGE AV
FIRE STATION 22	5995 PINE AV
FIRE STATION 23	6837 COUNTY ROAD 315C
FIRE STATION 24	5105 SWEAT RD
FIRE STATION 25	8403 Avenue B - Administrative Assingment
FIRE STATION 26	4030 IVORY CRSG
FIRE STATION HQ	2515 STATE ROAD 16 WEST

**Legend**

**Fire Station**

- CAREER FIRE STATION W/O RESCUE; FIRE
- CAREER FIRE STATION W/ RESCUE
- HQ/EOC

**Road Class**

- Proposed Roads
- Local Road
- Collector Roads
- Arterial Roads

**Proposed Future Roads**

- Future Roads
- Peters Creek Business Park Improvements
- First Coast Expressway
- Municipal Boundary
- Camp Blanding
- County Boundary



0 0.5 1 2 3 4 5 Miles

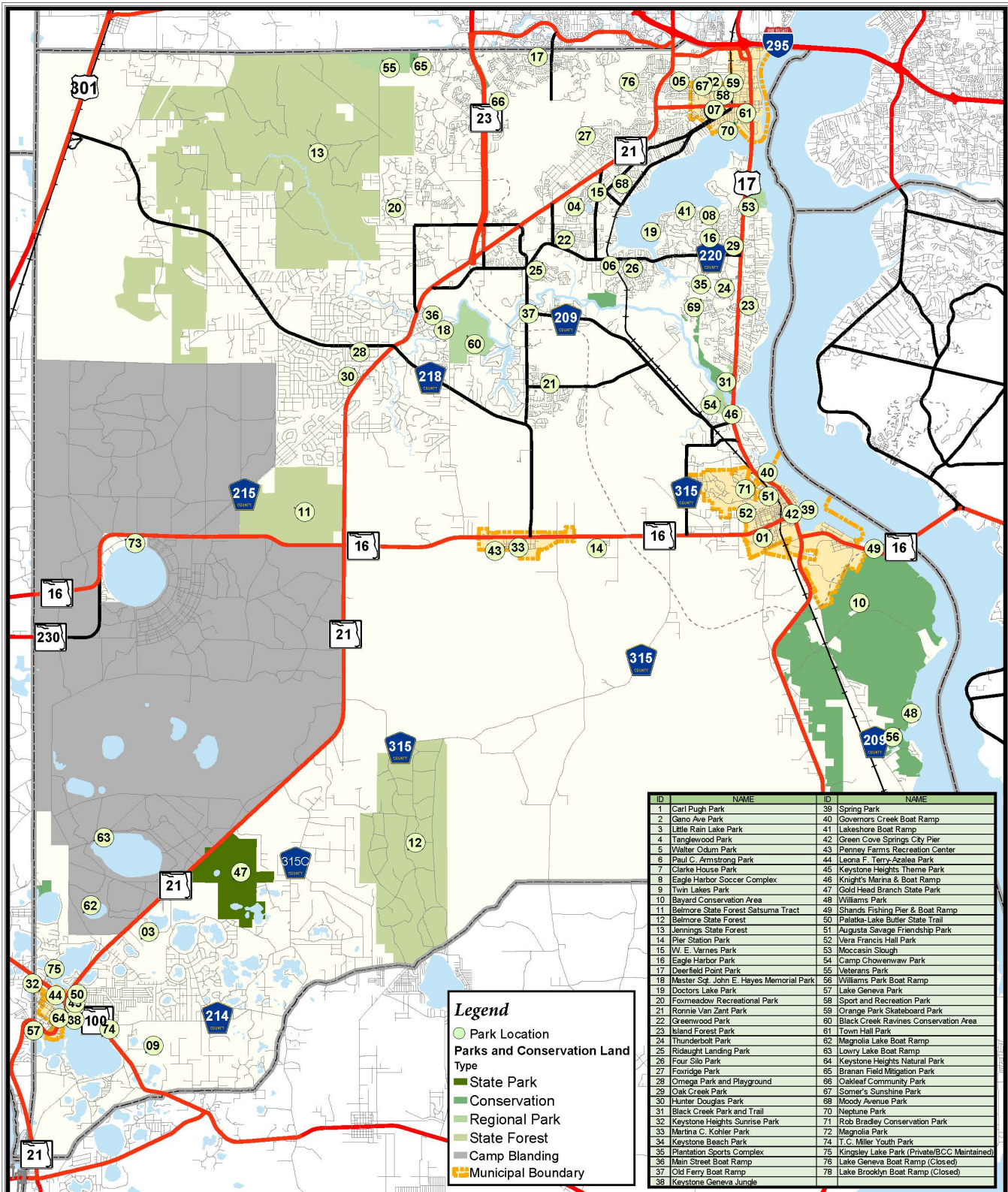
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File Name: FireStations\_8.5x11

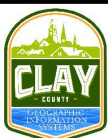
# Fire Station Location Clay County, Florida



Created By: GIS Department  
Map Prepared: 4/30/2021



ID	NAME	ID	NAME
1	Carl Pugh Park	39	Spring Park
2	Gano Ave Park	40	Governors Creek Boat Ramp
3	Little Rain Lake Park	41	Lakeshore Boat Ramp
4	Tanglewood Park	42	Green Cove Springs City Pier
5	Walter Odum Park	43	Penny Farms Recreation Center
6	Paul C. Armstrong Park	44	Leona F. Terry-Azalea Park
7	Clarke House Park	45	Keystone Heights Theme Park
8	Eagle Harbor Soccer Complex	46	Knight's Marina & Boat Ramp
9	Twin Lakes Park	47	Gold Head Branch State Park
10	Bayard Conservation Area	48	Williams Park
11	Belmore State Forest Satsuma Tract	49	Shands Fishing Pier & Boat Ramp
12	Belmore State Forest	50	Palatka-Lake Butler State Trail
13	Jennings State Forest	51	Augusta Savage Friendship Park
14	Pier Station Park	52	Vera Francis Hall Park
15	W. E. Varnes Park	53	Moccasin Slough
16	Eagle Harbor Park	54	Camp Chowanaw Park
17	Deerfield Point Park	55	Veterans Park
18	Mester St. John E. Hayes Memorial Park	56	Williams Park Boat Ramp
19	Doctors Lake Park	57	Lake Geneva Park
20	Foxmeadow Recreational Park	58	Sport and Recreation Park
21	Ronnie Van Zant Park	59	Orange Park Skateboard Park
22	Greenwood Park	60	Black Creek Ravines Conservation Area
23	Island Forest Park	61	Town Hall Park
24	Thunderbolt Park	62	Magnolia Lake Boat Ramp
25	Ridgely Landing Park	63	Lowry Lake Boat Ramp
26	Four Silo Park	64	Keystone Heights Natural Park
27	Fovridge Park	65	Branan Field Mitigation Park
28	Omega Park and Playground	66	Oakleaf Community Park
29	Oak Creek Park	67	Somer's Sunshine Park
30	Hunter Douglas Park	68	Moody Avenue Park
31	Black Creek Park and Trail	69	Moody Avenue Park
32	Keystone Heights Sunrise Park	70	Neptune Park
33	Martina C. Kohler Park	71	Rob Bradley Conservation Park
34	Keystone Beach Park	72	Magnolia Park
35	Plantation Sports Complex	73	T. C. Miller Youth Park
36	Main Street Boat Ramp	74	Kingsley Lake Park (Private/BCC Maintained)
37	Old Ferry Boat Ramp	75	Lake Geneva Boat Ramp (Closed)
38	Keystone Geneva Jungle	76	Lake Geneva Boat Ramp (Closed)
		77	Lake Geneva Boat Ramp (Closed)
		78	Lake Brooklyn Boat Ramp (Closed)



0 0.5 1 2 3 4 5 Miles

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File Name: Parks\_8.5 x11

## Park and Recreation Map

### Clay County, Florida



Created By: GIS Department  
Map Prepared: 1/15/2021





Fiscal Year 2021/2022

# Statistical Information



## Clay County Personnel Summary in Full Time Equivalent (FTEs)

PERSONNEL BY DIVISION		FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY20/21	FY 21/22
<b>GENERAL GOVERNMENT</b>									
0100	BOARD OF COUNTY COMMISSIONERS	6.00	6.00	6.00	6.00	7.00	7.00	6.00	6.00
0101	COUNTY MANAGER	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.70
0102	PUBLIC INFORMATION OFFICE	-	-	-	-	1.00	1.00	1.00	1.00
0103	HUMAN RESOURCES & BENEFITS	3.50	3.50	3.50	4.50	4.50	5.00	5.00	7.50
0105	RISK MANAGEMENT	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
0107	MIS DEPARTMENT	12.10	12.10	14.10	14.10	14.60	14.60	16.10	14.10
0113	ONLINE PRESENCE	-	-	-	-	-	-	-	5.10
0200	COMMISSION AUDITOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
0201	COUNTY COMPTROLLER	14.00	14.00	13.00	13.00	13.00	13.00	-	-
0202	OFFICE OF MANAGEMENT & BUDGET	2.00	2.00	2.00	2.00	2.00	2.00	11.00	10.25
0203	GRANTS MANAGEMENT	-	-	-	-	-	-	5.00	5.25
0204	PURCHASING	4.00	4.00	4.00	4.00	4.00	4.00	6.00	8.00
0205	AMBULANCE BILLING	-	-	-	-	-	-	2.00	2.00
0301	COUNTY ATTORNEY	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
1202	BUILDING & CUSTODIAL SERVICES	33.00	33.50	33.50	34.50	47.00	47.00	47.00	50.60
1804	PLANNING & ZONING	9.00	9.00	9.00	9.00	9.00	9.00	8.95	8.60
<b>Total</b>		<b>92.60</b>	<b>93.10</b>	<b>94.10</b>	<b>97.10</b>	<b>111.10</b>	<b>111.60</b>	<b>117.05</b>	<b>128.10</b>
<b>PUBLIC SAFETY</b>									
1703	FIRE SERVICES	44.25	44.25	44.25	50.25	51.75	51.75	51.75	56.00
1709	FIRE INSPECTIONS	1.00	1.00	1.00	1.00	2.00	2.00	0.80	1.40
1803	BUILDING-HOUSING	20.00	20.00	20.00	20.00	20.00	21.00	24.75	27.00
1806	CODE ENFORCEMENT	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
2101	EMERGENCY MEDICAL SERVICES (EMS)	132.75	132.75	132.75	150.75	155.25	155.25	155.25	168.00
2102	EMERGENCY MANAGEMENT	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
2103	ADMINISTRATION & COMMUNICATION	19.50	20.00	20.00	20.00	19.50	19.50	19.50	19.70
2108	911 WIRELESS	1.90	1.90	1.90	1.90	2.90	2.90	2.90	1.55
<b>Total</b>		<b>224.40</b>	<b>224.90</b>	<b>224.90</b>	<b>249.90</b>	<b>257.40</b>	<b>258.40</b>	<b>261.95</b>	<b>280.65</b>
<b>PHYSICAL ENVIRONMENT</b>									
3401	EXTENSION SVC	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
3802	ENVIRONMENTAL SERVICES	23.00	23.00	23.00	23.00	24.00	24.00	24.00	23.35
<b>Total</b>		<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>34.00</b>	<b>34.00</b>	<b>34.00</b>	<b>33.35</b>
<b>TRANSPORTATION</b>									
1805	ENGINEERING	5.50	5.50	5.50	5.50	5.50	5.50	15.50	16.40
3701	STREETS & DRAINAGE	93.50	93.50	93.50	93.50	93.50	93.50	88.50	90.60
3702	BOND CONSTRUCTION ADMINISTRATION	-	-	-	-	-	1.00	1.00	1.00
3703	SIGNS & ROAD STRIPING	-	-	-	-	-	-	-	4.50
3711	TRAFFIC SIGNALS	10.00	10.00	10.00	10.00	10.00	10.00	11.00	6.50
3712	FLEET & FUEL MANAGEMENT	20.00	20.00	20.00	20.00	20.00	20.00	20.00	21.00
<b>Total</b>		<b>129.00</b>	<b>129.00</b>	<b>129.00</b>	<b>129.00</b>	<b>129.00</b>	<b>130.00</b>	<b>136.00</b>	<b>140.00</b>
<b>ECONOMIC ENVIRONMENT</b>									
0110	SHIP	0.92	0.92	1.00	1.00	1.00	1.00	1.00	1.00
1601	VETERANS SERVICES OFFICE	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
1910	TOURISM	1.00	1.00	1.00	1.00	2.00	2.00	2.00	1.75
2127	NSP GRANT	0.08	0.08	-	-	-	-	-	-
<b>Total</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.75</b>
<b>HUMAN SERVICES</b>									
1901	COMMUNITY SERVICES	-	-	-	-	-	-	8.00	8.25
2504	PUBLIC ASSISTANCE SERVICES	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
2801	ANIMAL SERVICES	15.00	15.00	16.00	16.00	16.00	18.00	20.00	23.00
3709	MOSQUITO CONTROL	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00
<b>Total</b>		<b>20.00</b>	<b>20.00</b>	<b>21.00</b>	<b>21.00</b>	<b>20.00</b>	<b>18.00</b>	<b>28.00</b>	<b>31.25</b>
<b>CULTURE &amp; RECREATION</b>									
3201	PARKS & RECREATION	20.50	22.00	22.00	22.00	12.00	11.00	10.00	14.60
3301	LIBRARY - ADMINISTRATION	7.50	7.50	8.00	16.50	15.50	15.50	15.50	16.55
3302	LIBRARY - ORANGE PARK	14.00	14.00	12.50	11.50	10.00	10.00	10.50	10.50
3303	LIBRARY - GREEN COVE SPRINGS	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00
3304	LIBRARY - KEYSTONE HEIGHTS	5.00	5.00	5.00	5.50	5.00	5.00	5.00	5.00
3306	LIBRARY - MIDDLEBURG	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
3310	LIBRARY - FLEMING ISLAND	16.00	16.00	17.00	9.50	10.00	10.00	9.00	9.00
<b>Total</b>		<b>72.50</b>	<b>74.00</b>	<b>74.00</b>	<b>75.00</b>	<b>62.50</b>	<b>61.50</b>	<b>60.00</b>	<b>65.65</b>
<b>CONSTITUTIONAL OFFICERS</b>									
0701/1064	CLERK OF COURT	75.20	75.20	75.20	75.00	71.95	71.95	71.95	77.59
0702	COMPTROLLER	-	-	-	-	-	-	12.80	12.80
0703	CLERK TO THE BOARD - VAB	-	-	-	-	-	-	2.40	2.60
1066	COURT SERVICES	3.30	3.30	3.30	3.30	3.30	3.30	3.30	1.35
0401	PROPERTY APPRAISER	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
0501	TAX COLLECTOR	59.00	62.00	62.00	65.00	65.00	67.00	70.00	70.00
2109	PROBATION SERVICES	-	-	-	-	3.00	3.00	3.00	3.14
1101	SUPERVISOR OF ELECTIONS	13.00	13.00	13.00	13.00	13.50	14.00	13.50	14.50
4101/4109	SHERIFF - LAW ENFORCEMENT	438.50	438.50	448.50	436.50	468.00	487.00	468.00	538.50
4108	SHERIFF - SCHOOL RESOURCE OFFICERS	-	-	-	-	19.00	-	-	-
4106	SHERIFF - DETENTION	150.50	150.50	150.50	161.50	149.50	149.50	149.50	147.50
4107	SHERIFF - JUDICIAL	19.00	19.00	19.00	20.00	20.50	20.50	20.50	20.50
<b>Total</b>		<b>791.50</b>	<b>794.50</b>	<b>804.50</b>	<b>807.30</b>	<b>846.75</b>	<b>849.25</b>	<b>847.95</b>	<b>921.48</b>
<b>GRAND TOTAL</b>		<b>1367.00</b>	<b>1372.50</b>	<b>1384.50</b>	<b>1416.30</b>	<b>1465.75</b>	<b>1466.75</b>	<b>1488.95</b>	<b>1604.23</b>
<b>Board Employees</b>		<b>575.50</b>	<b>578.00</b>	<b>580.00</b>	<b>609.00</b>	<b>619.00</b>	<b>617.50</b>	<b>641.00</b>	<b>682.75</b>
<b>Constitutional Officers Employees</b>		<b>791.50</b>	<b>794.50</b>	<b>804.50</b>	<b>807.30</b>	<b>846.75</b>	<b>849.25</b>	<b>847.95</b>	<b>921.48</b>
<b>COMBINED TOTAL FTE's</b>		<b>1367.00</b>	<b>1372.50</b>	<b>1384.50</b>	<b>1416.30</b>	<b>1465.75</b>	<b>1466.75</b>	<b>1488.95</b>	<b>1604.23</b>

## Divisions/Cost Centers by Account Name

Program/Division	Cost Ctr
2020 Bond Revenue	3320
911-Wireless	2108
Administration & Communications	2103
Administration & Communications Grant(s)	2103x
Aging True	1907
Agriculture Agent	3401
Aid to Private Organizations	2505
Ambulance Billing	0205
American Rescue Projects	2160A
Animal Services	2801
Azalea Ridge Unit 3 Road MSBU	0151
Black Creek Hills MSBU	3901
Blue Jay MSBU	0132
Board of County Commissioners	0100
Board of Tax Adjustment	0601
Bond Debt Payment	5007
Branan Field APF	6045
Building	1803
Building Maintenance	1202
Buildings-Jail/Law Enforcement	1204
Buildings-Jail/Law Enf MSTU Fund	1205
Buildings-Jail/Law Enf MSTU Fd FEMA Grant(s)	1205x
Cameron Oaks Phase 1 Road MSBU	0152
Cameron Oaks Phase 3 Belen Court MSBU	0171
Cameron Oaks Phase 3 Evers Cove MSBU	0170
CARES Act Projects	2130
Challenger Roadway MSTU	0128
Circuit Court	0801
Clay County Historical Preservation Board	1203
Clerk of Courts	0701
Clerk of Court - Technology	1066
Clerk to the Board - VAB	0703
Commission Auditor	0200
Community Services	1901
Comptroller	0702
Contraband Forfeiture	4105
Council on Aging	1908
County Attorney	0301
County Manager	0101
Court Facilities	1000
COVID Vaccinations	2106C

COVID-19 Response	2106
COVID-19 Supplemental Grant(s)	2106x
CR 209; CR 315B to Sandridge Rd	6101
CR 209; US 17 to CR 315B	6108
CR 218 Widening; Pine Tree Ln to Cosmos Ave	6107
CR 220; Baxley Rd to Henley Rd	6103
Crime Prevention Program	2224
Derelict Vessel Removal Grant(s)	3298x
Disaster Recovery	2116
Disaster Recovery Grant(s)	2116x
Drug Abuse Treatment & Education	2604
Drug Court	1067
Drug Law Enforcement	4104
Eagle Landing at Oakleaf 5B MSBU	0163
Eagle Rock at Eagle Landing MSBU	0159
Economic Development Grants	1912
Election Services	1101
Emergency Management	2102
Emergency Management Grant(s)	2102x
Emergency Rental Assistance	2140A
Emergency Rental Assistance 2	2170A
Enforcement Services	1806
Engineering	1805
Environmental Clean-up	3801
Environmental Services	3802
Family Court Magistrate	1075
Family Mediation	3001
FCC; CR 315 to First Coast Expressway	6105
FCC; US 17 to CR 315	6104
FDOT Safety Design - LAP Grant(s)	1805x
FDOT Safety Improvements Grant(s)	3701x
Federal DOJ-Contraband Forfeiture	4111
Filing Fee Costs	0710
Finance Office	0201
Fire Control MSTU	1703
Fire Control MSTU Grant(s)	1703x
Fire Inspection Fund	1709
Fleet & Fuel Management	3712
Florida Boating Improvement	3298
Grants Management	0203
Greyhawk Unit 2 MSBU	0165
Greyhawk Unit 3A MSBU	0166
Greyhawk Unit 3B Bloomfield Court MSBU	0167
Greyhawk Unit 3B Cloverdale Court MSBU	0168

Greyhawk Unit 3B Pondsides Court MSBU	0169
Health Department	0108
Hidden Waters MSBU	0125
Historical Courthouse Grant(s)	1202x
Hospital Services	2501
Human Resources	0103
Impounded Livestock Costs	2802
Jacksonville Area Legal Aid	2701
JAG Grant 20-21	4101E
JTA/Motor Vehicle Services - Transportation	1909
Judge Local Requirement	1062
Juvenile Detention	0833
Juvenile Program	1073
Keystone CRA	1913
Kindlewood Phase 3 Road MSBU	0153
Kindlewood Phase 3A MSBU	0158
Lake Asbury APF	6022
Law Library	1001
Library Services - Activities	3307
Library Services - Administration	3301
Library Services - Fleming Island	3310
Library Services - Green Cove Springs	3303
Library Services - Keystone Heights	3304
Library Services - Middleburg	3306
Library Services - Orange Park	3302
Local Housing Assistance - Coronavirus Relief Fund	0112
Management Information Systems (MIS)	0107
Mediation	0901
Mediation & Arbitration Services	1077
Medical Examiner	2001
Mosquito Control	3709
Mosquito Control Grant(s)	3709x
Neighborhood Stabilization Prog (NSP)	2127
Northeast Sector	6046
Oak Forest Road MSBU	0124
Oakland Hills at Eagle Landing Road MSBU	0149
Office of Management & Budget (OMB)	0202
Online Presence Team	0113
Parks & Recreation	3201
Parks & Recreation Grant(s)	3201x
Pine Ridge West Road MSBU	0150
Planning & Zoning	1804
Probation Services	2109
Property Appraiser	0401

Public Assistance Services	2504
Public Information Office	0102
Public Safety - Comm/Other	2223
Public Works	3701
Public Works Bond Construction Administration	3702
Purchasing	0204
Recreation - Arts Program	3317
Rescue Services	2101
Rescue Services Grant(s)	2101x
Reserve at Eagle Harbor MSBU	0160
Risk Management	0105
Royal Point 2B MSBU	0162
Sandridge Rd; Henley Rd to CR 209	6102
Self Insurance - Health	8888
Sheriff Education & Training	4103
Sheriff MSTU	4109
Sheriff MSTU Grant(s)	4109x
Sheriff's Office	4101
Sheriff's Office - Detention	4106
Sheriff's Office - Detention Grant(s)	4106x
Sheriff's Office - Grant(s)	4101x
Sheriff's Office - Judicial	4107
Sidewalks	6019
Silver Oaks Road MSBU	0148
Soil Conservation	3501
Somerset Road MSBU	0154
Staff Attorney	1076
State Attorney	1068
State Housing Initiative Partnership (SHIP)	0110
Student Drivers Education	1129
SWEAT Program	4110
Tax Collector	0501
Teen Court - Circuit Juvenile	1064
Tourism & Film Development	1910
Traffic Signals	3711
Traffic Signs and Street Striping	3703
Transit Authority	3601
Unincorporated Blight Remediation	1807
Universal Collections	3820
Veterans Services	1601
Village Park 1A and 1B MSBU	0161
West Sector	6086
Willow Springs Phase 1 MSBU	0164

## CLAY COUNTY DEMOGRAPHICS

GENERAL CHARACTERISTICS					
	#	%		#	%
<b>Land Area (square miles)</b>	<b>601.11</b>	<b>(X)</b>	<b>Total Population</b> <sup>[2]</sup>	<b>211,405</b>	<b>100</b>
Persons per square mile (2021 projection) <sup>[1]</sup>	365.28	(X)	<b>Age</b> <sup>[2]</sup>		
<b>Population Projection (2021)</b> <sup>[1]</sup>	<b>219,575</b>	<b>100</b>	Under 5 years	11,667	5.5
<b>Sex</b> <sup>[2]</sup>			5 to 9 years	14,006	6.6
Male	104,304	49.3	10 to 14 years	14,426	6.8
Female	107,101	50.7	15 to 19 years	14,737	7.0
<b>Race</b> <sup>[2]</sup>			20 to 24 years	12,003	5.7
White	176,038	83.3	25 to 34 years	25,416	12.5
Black or African American	27,589	13.1	35 to 44 years	27,292	12.9
American Indian & Alaska Native	2,647	1.3	45 to 54 years	29,746	14.1
Asian	9,457	4.5	55 to 59 years	15,342	7.3
Hispanic or Latino (of any race)	21,002	9.9	60 to 64 years	13,227	6.3
Native Hawaiian & Pacific Islander	879	0.4	65 to 74 years	20,659	9.8
Some other race	5,783	2.7	75 to 84 years	9,293	4.4
One race	201,856	95.5	85 years and over	2,591	1.2
Two or more races	9,549	4.5	Median age (years)	39.7	(X)
HOUSING CHARACTERISTICS					
	#	%		#	%
<b>Households by Type</b> <sup>[2]</sup>			<b>Housing Value (Owner-occupied units)</b> <sup>[2]</sup>		
Total households	74,333	100	Less than \$50,000	2,555	4.6
Married-couple families	43,468	58.5	\$50,000 to \$99,999	7,064	12.7
With own children under 18 years	17,642	23.7	\$100,000 to \$149,999	9,567	17.2
Cohabiting couples	3,765	5.1	\$150,000 to \$199,999	11,737	21.1
With own children under 18 years	1,716	2.3	\$200,000 to \$299,999	15,154	27.2
Female householders	16,598	22.3	\$300,000 to \$499,999	8,070	14.5
With own children under 18 years	4,122	5.5	\$500,000 to \$999,999	1,303	2.3
Male householders	10,502	14.1	\$1,000,000 or more	296	0.5
With own children under 18 years	1,176	1.6	Median (\$)	185,400	(X)
Households with dwellers age under 18	27,881	37.5	<b>Housing Units</b> <sup>[2]</sup>	<b>80,710</b>	<b>100</b>
Households with dwellers age 65 and over	22,099	29.7	Occupied housing units	74,333	92.1
<b>Household Income &amp; Benefits</b> <sup>[2]</sup>	<b>74,333</b>	<b>100</b>	Vacant housing units	6,377	7.9
Less than \$10,000	3,044	4.1	Owner-occupied housing units	55,746	75.0
\$10,000 to \$14,999	1,908	2.6	Renter-occupied housing units	18,587	25.0
\$15,000 to \$24,999	6,110	8.2	<b>Housing Costs</b> <sup>[2]</sup>		
\$25,000 to \$34,999	6,424	8.6	Median monthly mortgage cost	1,377	(X)
\$35,000 to \$49,999	9,545	12.8	Median monthly rental cost	1,148	(X)
\$50,000 to \$74,999	15,193	20.4	<b>Age of Housing</b> <sup>[2]</sup>		
\$75,000 to \$99,999	11,616	15.6	2014 or later	2,823	3.5
\$100,000 to \$149,999	12,179	16.4	2010 to 2013	3,370	4.2
\$150,000 to \$199,999	4,940	6.6	2000 to 2009	23,324	28.9
\$200,000 or more	3,374	4.5	1990 to 1999	15,275	18.9
Median household income (\$)	65,740	(X)	1980 to 1989	15,802	19.6
<b>Vehicles/Household</b> <sup>[2]</sup>			1970 to 1979	11,771	14.6
None	2,289	3.1	1960 to 1969	4,533	5.6
1	21,144	28.4	1950 to 1959	2,291	2.8
2	33,222	44.7	1940 to 1949	878	1.1
3 or more	17,678	23.8	1939 or earlier	643	0.8

## CLAY COUNTY DEMOGRAPHICS

	#	%		#	%
<b>Population (16+ Years)</b> <sup>[2]</sup>	<b>167,906</b>	<b>100</b>	<b>Mean Travel Time to Work (minutes)</b> <sup>[2]</sup>	<b>33.7</b>	<b>(X)</b>
<b>Occupation (16+ Years)</b> <sup>[2]</sup>	<b>104,857</b>	<b>100</b>	<b>Major Private Employers</b> <sup>[3]</sup>		
Armed Forces	1,666	1.0	Orange Park Medical Center Inc	1,594	
Management, professional	34,062	35.2	Wal-Mart Associates Inc	1,103	
Service occupations	16,800	17.3	Publix Super Markets Inc	827	
Sales and office	23,853	24.6	Jacksonville Greyhound Racing Inc	620	
Agriculture, forestry, fishing/hunting, mining	451	0.5	Ascension Health Ministry Service Center	578	
Natural resources, construction, maintenance	10,303	10.6	General RV Center Inc	450	
Production, transport & material moving	11,848	12.2	Home Depot USA Inc	439	
Not in labor force	63,049	37.6	<b>Unemployment Rate</b> <sup>[4]</sup>	<b>(X)</b>	<b>5.4</b>
<b>EDUCATIONAL CHARACTERISTICS</b>					
	#	%		#	%
<b>Educational Attainment</b> <sup>[2]</sup>			<b>Public Schools</b> <sup>[5]</sup>	<b>57</b>	<b>100</b>
Population 25 years and over	144,566	100	Elementary	27	47.4
Less than 9th grade	3,458	2.4	Junior High	6	10.5
9th to 12th grade, no diploma	8,394	5.8	High	8	14.0
High school graduate (includes equivalency)	44,850	31.0	Charter	3	5.3
Some college, no degree	34,305	23.7	Alternative	12	21.1
Associate's degree	17,497	12.1	Adult & Community Education Programs	1	1.8
Bachelor's degree	24,546	17.0			
Graduate or professional degree	11,516	8.0	<b>Public School Population</b> <sup>[5]</sup>	<b>41,301</b>	<b>100</b>
Percent high school graduate or higher	132,714	91.8	Elementary	18,334	44.4
Percent bachelor's degree or higher	36,062	24.9	Junior High	5,334	12.9
			High	12,109	29.3
<b>School District Personnel</b> <sup>[5]</sup>	<b>4,886</b>	<b>100</b>	Charter	1,734	4.2
Instructional	2,750	56.28	Alternative	3,571	8.6
Non-instructional	1,897	38.83	Adult & Community Education Programs	219	0.5
Administrative	239	4.89			

(X) = Not Applicable

Information taken from:

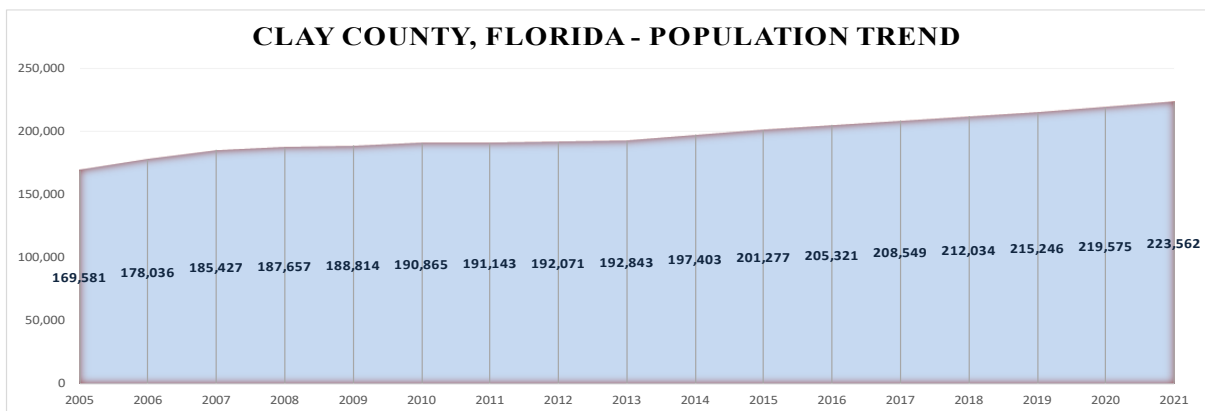
<sup>[1]</sup> Office of Economic & Demographic Research: Florida Population by County 1970 – 2045

<sup>[2]</sup> U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

<sup>[3]</sup> Clay County Economic Development Corporation, [www.chooseclay.com/Data-Center/Workforce-and-Wages](http://www.chooseclay.com/Data-Center/Workforce-and-Wages)

<sup>[4]</sup> Bureau of Labor Statistics, Labor Force Data by County, 2020 Annual Averages

<sup>[5]</sup> 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

<b>GENERAL CLAY COUNTY</b>	
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	1215.8
Miles of dirt roads	718.6
Developed single-family residential lots	78,306
<b>FIRE PROTECTION</b>	
Number of paid county operated stations	12
Number of paid city operated stations	1
Number of chiefs	13
Number of officers	68
Number of engineers	74
Number of firefighters	51
Number of calls (alarms) answered	24,610
Number of fire inspections conducted	832
Number of plans reviewed by fire inspector	638
<b>LAW ENFORCEMENT PROTECTION</b>	
Number of stations (county facilities)	1
Number of stations (municipality facilities)	2
Number of sub-stations (county facilities)	2
Number of sworn deputy sheriffs	307
Number of sworn city police officers	54
<b>PARKS AND RECREATION</b>	
Number of community parks	12
Number of neighborhood parks	26
Number of regional parks	6
Number of county boat ramps	10
Developed park area	667.48 acres
Undeveloped park area	940.81 acres
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

## 2020 TOP TEN TAXPAYERS

### Clay County, Florida

Taxpayer	Type of Business	Total Taxable Value	Percent of Total Taxable Value
Clay Electric Co-op Inc	Utility	\$203,666,824	1.67%
Orange Park Mall LLC	Mall Complex	\$86,750,000	0.71%
Orange Park Medical Center	Hospital	\$83,598,839	0.69%
Mid-America Apartments L P	Apartments	\$60,028,100	0.49%
Teco Pipeline Holding Co., LLC	Utility	\$48,364,103	0.40%
Guidewell Group Inc.	Health Care Resources	\$42,437,050	0.34%
Invitation Homes Inc.	Property Management	\$40,549,050	0.33%
Parkland at Orange Park, LLC	Apartments	\$35,888,600	0.29%
Vallencourt Construction Co.	Construction	\$34,388,215	0.28%
Landmark at Vista Grande LLC	Investment	\$30,250,000	0.25%
<b>TOTAL</b>		<b>\$665,920,781</b>	<b>5.45%</b>

Information taken from: 2020 Second Final Assessment Roll for the Board of County Commissioners.

## REGISTERED VOTERS

### Clay County, Florida

End of 2nd Fiscal Year Quarter	Population <sup>[1]</sup>	Democratic <sup>[2]</sup>	Republican <sup>[2]</sup>	Other <sup>[2]</sup>	Total Registered Voters	Percent Registered Voters
2021 *	223,562	38,161	91,234	41,226	170,621	76.32%
2020	219,575	37,253	85,732	39,100	162,085	73.82%
2019	215,246	35,398	84,206	38,805	158,409	73.59%
2018	212,034	34,299	83,173	38,536	156,008	73.58%
2017	208,549	33,365	82,033	36,620	152,018	72.89%
2016	205,231	33,458	79,426	35,151	148,035	72.13%
2015	201,277	33,027	75,618	34,246	142,891	70.99%
2014	197,403	33,330	75,486	32,128	140,944	71.40%
2013	192,843	33,036	75,202	29,632	137,870	71.49%
2012	192,071	33,648	73,848	27,801	135,297	70.44%

Information taken from:

<sup>[1]</sup> Office of Economic & Demographic Research: Florida Population by County 1970 – 2045

\* Fiscal Year End 2021 population value is projected

<sup>[2]</sup> Supervisor of Elections, Clay County, Florida (based on May 1st of applicable year)

## TOP TEN EMPLOYERS

### Clay County, Florida

Taxpayer	Number of Employees	Annualized Earnings per Employee	Sector
Clay County School Board	4,990	\$40,960	Public
Orange Park Medical Center Inc	1,594	\$60,633	Private
Wal-Mart Associates Inc	1,103	\$31,499	Private
Publix Super Markets Inc	827	\$32,900	Private
Clay County Sheriff's Office	656	\$51,649	Public
Jacksonville Greyhound Racing Inc	620	\$48,733	Private
Clay County Board of County Commissioners	602	\$56,656	Public
Ascension Health Ministry Service Center	578	\$58,738	Private
General RV Center Inc	450	\$67,846	Private
Home Depot USA Inc	439	\$30,309	Private

Information taken from: Clay County Economic Development Corporation, [www.chooseclay.com/Data-Center/Workforce-and-Wages](http://www.chooseclay.com/Data-Center/Workforce-and-Wages)

## EXISTING POPULATION: RACE AND ETHNICITY

	CLAY COUNTY		FLORIDA	
	#	%	#	%
One race	201,856	953.5	20,329,615	97.3
White	167,504	79.2	15,702,256	75.1
Black or African American	23,291	11.0	359,031	16.1
American Indian & Alaska Native	240	0.1	59,230	0.3
Asian	5,896	2.8	571,276	2.7
Asian Indian	657	0.3	163,767	0.8
Chinese	548	0.3	102,774	0.5
Filipino	3,199	1.5	105,591	0.5
Japanese	228	0.1	14,808	0.1
Korean	158	0.1	29,085	0.1
Vietnamese	451	0.2	76,700	0.4
Other Asian	655	0.3	78,551	0.4
Native Hawaiian & Pacific Islander	102	-	12,653	0.1
Native Hawaiian	-	-	2,930	-
Guamanian or Chamorro	102	-	3,609	-
Samoan	-	-	1,724	-
Other Pacific Islander	-	-	4,390	-
Some other race	4,823	2.3	625,079	3.0
Two or more races	9,549	4.5	572,021	2.7
<b>Race alone or with one or more races <sup>[1]</sup></b>	<b>211,405</b>	<b>100.0</b>	<b>20,901,636</b>	<b>100.0</b>
White	176,038	83.3	16,189,188	77.5
Black or African American	27,589	13.1	3,653,866	17.5
American Indian and Alaska Native	2,647	1.3	174,068	0.8
Asian	9,457	4.5	734,880	3.5
Native Hawaiian and Other Pacific Islander	879	0.1	41,216	0.2
Some other race	5,783	2.7	729,649	3.5

<sup>[1]</sup> 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, 2015-2019 American Community Survey 5-Year Estimates

## HISPANIC OR LATINO RACE – TOTAL POPULATION

	CLAY COUNTY		FLORIDA	
	#	%	#	%
Total Population	211,405	100	20,901,636	100
Hispanic or Latino (of any race)	21,002	9.9	5,346,684	25.6
Mexican	4,211	2.0	725,645	3.5
Puerto Rican	8,169	3.9	1,137,632	5.4
Cuban	3,195	1.5	1,520,577	7.3
Other Hispanic or Latino	5,427	2.6	1,962,830	9.4
Not Hispanic or Latino	190,403	90.1	15,554,952	74.4
White alone	153,772	72.7	11,266,347	53.9

Information taken from: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates



## EXISTING POPULATION DISTRIBUTION

	CLAY COUNTY		FLORIDA	
	#	%	#	%
All Persons	211,405	100	20,901,636	100
Under 5 years	11,667	5.5	1,128,214	5.4
5 to 9 years	14,006	6.6	1,132,263	5.4
10 to 14 years	14,426	6.8	1,197,885	5.7
15 to 19 years	14,737	7.0	1,206,046	5.8
20 to 24 years	12,003	5.7	1,271,483	6.1
25 to 34 years	25,416	12.5	2,716,853	13.0
35 to 44 years	27,292	12.9	2,525,283	12.1
45 to 54 years	29,746	14.1	2,742,034	13.1
55 to 59 years	15,342	7.3	1,431,138	6.8
60 to 64 years	13,227	6.3	1,345,009	6.4
65 to 74 years	20,659	9.8	2,321,394	11.1
75 to 84 years	9,293	4.4	1,339,375	6.4
85 years and over	2,591	1.2	544,659	2.6

*Information taken from: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates*

## EXISTING HOUSEHOLDS BY TYPE

	CLAY COUNTY		FLORIDA	
	#	%	#	%
Total households	74,333	100	7,736,311	100
Married-couple family	43,468	58.5	3,622,349	46.8
With own children under age 18	17,642	23.7	1,178,348	15.2
Cohabiting couples	3,765	5.1	510,164	6.6
With own children under age 18	1,716	2.3	162,546	2.1
Female householder	16,598	22.3	2,236,196	28.9
With own children under age 18	4,122	5.5	400,109	5.2
Male householder	10,502	14.1	1,367,602	17.7
With own children under age 18	1,176	1.6	88,278	1.1
Households with dwellers age under 18	27,881	37.5	2,087,688	27.0
Households with dwellers age 65 and over	22,099	29.7	2,810,902	36.3

*Information taken from: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates*

## EXISTING HOUSEHOLDS: NUMBER AND AVERAGE SIZE

	CLAY COUNTY	FLORIDA
Number of Housing Units	80,710	9,448,159
Average Size	2.84	2.63

*Information taken from: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates*

**EXISTING POPULATION: INCOME & BENEFITS BY HOUSEHOLDS**

	CLAY COUNTY		FLORIDA	
	#	%	#	%
Total Households	74,333	100	7,736,311	100
Less than \$10,000	3,044	4.1	501,668	6.5
\$10,000 to \$14,999	1,908	2.6	336,220	4.3
\$15,000 to \$24,999	6,110	8.2	769,463	9.9
\$25,000 to \$34,999	6,424	8.6	793,382	10.3
\$35,000 to \$49,999	9,545	12.8	1,078,566	13.9
\$50,000 to \$74,999	15,193	20.4	1,417,046	18.3
\$75,000 to \$99,999	11,616	15.6	956,629	12.4
\$100,000 to \$149,999	12,179	16.4	1,014,336	13.1
\$150,000 to \$199,999	4,940	6.6	406,699	5.3
\$200,000 or more	3,374	4.5	462,302	6.0
Median household income	65,740	(X)	55,660	(X)

(X) = Not Applicable

Information taken from: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

**EXISTING POPULATION: EDUCATIONAL ATTAINMENT**

	CLAY COUNTY		FLORIDA	
	#	%	#	%
All Persons 25 years and over	144,566	100	14,965,745	100
Less than 9th grade	3,458	2.4	718,909	4.8
9th to 12th grade, no diploma	8,394	5.8	1,048,674	7.0
High school graduate (includes equivalency)	44,850	31.0	4,276,237	28.6
Some college, no degree	34,305	23.7	2,981,480	19.9
Associate degree	17,497	12.1	1,468,744	9.8
Bachelor's degree	24,546	17.0	2,827,938	18.9
Graduate or professional degree	11,516	8.0	1,643,763	11.0
Percent high school graduate or higher	(X)	91.8	(X)	88.2
Percent bachelor's degree or higher	(X)	24.9	(X)	29.9

(X) = Not Applicable

Information taken from: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

Fiscal Year 2021/2022

# Glossary

## 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 1 - September 30) as approved by the Board of County Commissioners.

**Advertisement:** A form of public notice, usually placed in a newspaper or on the Internet.

**Agency:** The organizational unit defined by the Department Director or Elected Department Head. It includes Department, Division, Activity or Section.

**Agency Director:** Elected Department Head or Department Director. May also include Division Director if Elected Department Head or Department Director has delegated responsibility.

**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.

**Assignee:** The grantee, or recipient, of an assignment.

**Assignment:** The legal transfer of a claim, right, interest or property.

**Assignor:** A person who makes an assignment.

**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.

**Auditor:** A person who conducts an audit.

**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 expenditures (plus reserves) are equal to total revenues.

**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.

**Board of County Commissioners:** The governing body of Clay County currently composed of five elected officials. The duties and responsibilities of the Board are established by Florida Statutes.

**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.

**Buyer:** A purchaser who buys goods or services from a vendor in a transaction.

**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 \$1,000 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.

**Constitutionals/Constitutional Officers:** Separately elected and responsible county officers comprised of the Clerk of the Courts, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector.

**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 department or other unit within an organization to which costs may be charged for accounting purposes.

**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 Director of the County's Budget Office has been so designated.

**County Commission:** The legislative body of Clay County, Florida.

**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.

**County Manager:** The Chief Administrative Officer of the County appointed by the Board of County Commissioners.

**Credit Ratings:** 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:** A basic organizational unit of closely associated county activities or work units usually aimed at accomplishing a distinct county service or program.

**Department Director:** Any Elected Department Head, the County Manager, the County Attorney, the Commission Auditor, and any appointed Department Director, or successor titles.

**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:** A person or company that makes money by buying land and building new houses, stores, or offices on it.

**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.

**Disaster Field Office (DFO):** The office established in or near the designated area of a presidentially declared major disaster to support federal and state response and recovery operations. The DFO houses the Federal Coordinating Officer (FCO) and Emergency Response Team (ERT), and where possible, the State Coordinating Officer (SCO) and support staff.

**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.

**Division:** A basic organization unit or section usually aimed at accomplishing a distinct county service or program. For the county, a division represents a grouping or section of departments with a common aim or program such as Engineering & Public Works. County divisions are distinguished on the County's Organizational Chart to the right of county departments.

**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.

**eFinancePlus:** See the definition for Superior.

**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) begins 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.

**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.

**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.

**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 .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 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).

**Government Finance Officers Association (GFOA):** An association of public finance professionals that sets forth best practice models for budgeting and financial reporting by government entities.

**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. Same as 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 program/division.

**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 Bids (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.

**Microsoft Power Apps:** A software platform that is part of the technology ecosystem which allows the

Management & Information Systems (MIS) Division to create applications for use by County departments.

**Microsoft Power Automate:** A software platform that is part of the technology ecosystem which allows our Management & Information Systems (MIS) Division to create automated workflows between applications for use by County departments.

**Microsoft Power BI:** A software platform that is part of the technology ecosystem used by our Management & Information Systems (MIS) Division to find insights and promote the County's business intelligence (BI).

**Microsoft Power Platform:** A software platform that is part of the technology ecosystem that allows our Management & Information Systems (MIS) Division to create and deploy tailored applications.

**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.

**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. Supplies 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 (or Non-Operating) Expenditures:** Costs of government services that are not directly attributable to a specific county program or operation. Examples include reserves and interfund transfers.

**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.

**Offer:** Any bid, proposal or quotation made to the county.

**Offeror:** Any business submitting an offer to the county.

**Operating Budget:** The authorized revenues and expenditures 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:** (also known as operating and maintenance costs) Expenses of day-to-day operations such as supplies, contractual services, travel, etc., but excluding capital 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:** (also called labor and materials 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.

**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:** 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.

**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.

**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 commits the county financially, 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 purchasing department or division in the acquisition of goods and services. (See Procurement)

**Purchasing Ethics:** Moral principles or code to be respected by the purchasing division, or any division or department having responsibility in the procurement process. The Purchasing Division 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 & 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. 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. Any use of a reserve requires a budget amendment that must be approved by the Board of County Commissioners.

**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:** 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.

**Risk Management:** An organized discipline to protect a government's assets, often through the management of insurance and risk factors, against accidental loss in the most economical method.

**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 amount 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. 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.

**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. The requirements component of a Request for Proposal.

**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 2004 calendar year would be used to compute the ad valorem taxes levied for the FY 2004/05 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 & 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.

**Unreserved Fund Balance:** Generally a fund balance that has no restrictions and is therefore generally available for financial use.

**User Fees:** (also called Charges for Service) The charge for goods or services provided by local government to those private individuals who receive the service.

**Unsolicited Offer:** Any offer other than one submitted in response to an Invitation.

**Using Agency:** Any department, division, activity, agency, commission, board, committee, authority, or other unit in the 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.

**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 2021/2022

# Resolutions



**RESOLUTION NO. 2020/2021- 112**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE CLAY COUNTY (INCLUDING SPECIAL TAXING DISTRICTS AND DEPENDENT TAXING DISTRICTS IN CLAY COUNTY) FOR FISCAL YEAR 2021-2022; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Clay County, Florida, on September 28, 2021, adopted Fiscal Year 2021-2022 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 \$13,020,287,751.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Clay County, Florida, that:

*The Fiscal Year 2021-2022 aggregate operating millage rate is 8.3406 mills which is more than the current year aggregate rolled-back rate of 7.5232 mills by 10.87%.*

*The operating millage rates are broken down as follows:*

<i>County Services</i>	<i>5.5727 mills</i>
<i>Unincorporated Services MSTU Fund</i>	<i>0.1221 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 28<sup>th</sup> Day of September, 2021.



Board of County Commissioners Clay  
County, Florida

*Mike Cella*

Mike Cella (Sep 30, 2021 15:57 EDT)

Mike Cella, Chairman

ATTEST:

A handwritten signature in black ink, appearing to read "Tara S. Green", written over a horizontal line.

Tara S. Green  
County Clerk of Court and Comptroller  
Ex Officio Clerk to the Board

**RESOLUTION NO. 2020/2021- 111**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2021-2022; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Clay County, Florida, on September 28, 2021, held a public hearing as required by Florida Statute 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 2021-2022 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 2021-2022 Final Budget be adopted.
2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 28<sup>th</sup> Day of September, 2021.



Board of County Commissioners Clay  
County, Florida

*Mike Cella*

Mike Cella (Sep 30, 2021 15:57 EDT)

Mike Cella, Chairman

ATTEST:

*Tara S. Green*

Tara S. Green  
County Clerk of Court and Comptroller  
Ex Officio Clerk to the Board

**ATTACHMENT A**

**Clay County, Florida**

**FY 2021-2022 Budget**

<b>Fund Description</b>		<b>Final 21/22 Budget</b>
001	General Fund	115,608,825
101	Transportation Trust	14,111,031
102	Fine & Forfeiture	44,754,756
103	FL Boating Improvement	1,269,524
104	Hidden Waters MSBU	19,466
105	County Alcohol & Other Drug Abuse Trust	355,962
106	Court Facility	9,550,421
107	Law Enforcement Trust	110,001
108	Law Library	52,257
109	Tourist Development	7,027,076
110	Health Insurance Trust	36,902,965
112	2nd \$\$ Sheriff Education	44,522
113	Free Library	489,912
114	Investigative Drug	4,995
115	Legal Aid Fees	211,799
116	SHIP	3,320,879
117	FL Art License Plate	3,017
120	2020 Bond Revenue	26,081,548
121	Probationary Control	284,334
124	Oak Forest Road MSBU	48,647
125	Teen Court	277,481
127	Neighborhood Stabilization Grant	104,768
128	Challenger Roadway MSTU	965
129	\$3 Student Drivers Education	109,628
131	Unincorporated Services MSTU	6,411,831
132	Blue Jay MSBU	75,063
133	911-Wireless	3,455,142
134	State Court - Local Requirement	855,939
135	\$2 Recording Fee	909,232
136	Crime Prevention Program	125,091
137	Juvenile Program	52,258
138	Building	18,241,868
140	Law Enforcement MSTU-4	31,562,663

<b>Fund Description</b>		<b>Final 21/22 Budget</b>
142	Fire Control MSTU-8	10,538,751
143	Fire Inspection Fee Fund	288,113
144	Black Creek Hills WTP	18,190
146	CARES Act	0
147	Coronavirus Relief	0
148	Silver Oaks Estates Road MSBU	6,631
149	Oakland Hills at Eagle Landing Road MSBU	18,386
150	Pine Ridge West Road MSBU	22,906
151	Azalea Ridge Unit 3 Road MSBU	18,948
152	Cameron Oaks Phase 1 Road MSBU	18,700
153	Kindlewood Phase 3 Road MSBU	9,958
154	Somerset Road MSBU	21,090
155	Federal Department of Justice Forfeiture	0
156	Emergency Rental Assistance Fund	6,889,854
157	American Rescue Plan	42,587,131
158	Local Provider Participation Fund	7,034,577
159	Eagle Rock at Eagle Landing MSBU	12,012
160	Reserve at Eagle Harbor MSBU	7,826
161	Village Park 1A and 1B MSBU	18,714
162	Royal Point 2B MSBU	9,605
163	Eagle Landing at Oakleaf 5B MSBU	11,658
164	Willow Springs Phase 1 MSBU	26,165
165	Greyhawk Unit 2 MSBU	18,845
166	Greyhawk Unit 3A MSBU	4,021
167	Greyhawk Unit 3B Bloomfield Court MSBU	3,288
168	Greyhawk Unit 3B Cloverdale Court MSBU	2,656
169	Greyhawk Unit 3B Pondsides Court MSBU	2,916
170	Cameron Oaks Phase 3 Evers Cove MSBU	7,383
171	Cameron Oaks Phase 3 Belen Court MSBU	3,896
220	2020 Bond Debt Service	8,406,000
301	\$12.50 Motor Vehicle Surcharge	656,231
303	Impact Fee District 2	7,661,968
304	Impact Fee District 3	4,531,781
305	Capital Improvement Projects	72,905,400
306	CIP - NE Sector	730,076
307	CIP - West Sector	228,279

<b>Fund Description</b>		<b>Final 21/22 Budget</b>
309	Branan Field APF Fund	954,338
310	Sidewalk Fund	128,569
311	Lake Asbury APF Fund	222,803
312	Mobility Fees Fund	9,101,611
320	2020 Bond Construction	121,032,542
401	Enterprise Fund	48,310,343
402	Universal Collection	12,726,754
	Total - All BCC Funds	677,632,781
	Lake Asbury MSBD	736,000
	Overall Total	678,368,781

**RESOLUTION NO. 21-02**

**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 2021-2022; 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 2021-2022; 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 2021-2022 and therefore, it is not necessary to levy any ad valorem millage against properties in the District for fiscal year 2021-2022; 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 2021-2022.

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 2021-2022.

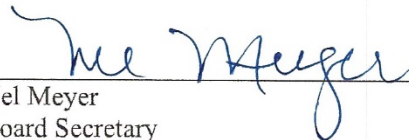
Section 2. This Resolution shall become effective upon adoption by the Board.

Passed and adopted this 12<sup>th</sup> day of July, 2021.



Mark McMillan  
Board Chairman

Attest:



Nel Meyer  
Board Secretary

**RESOLUTION NO. 21-03**

**A RESOLUTION OF THE LAKE ASBURY MUNICIPAL SERVICE  
BENEFIT DISTRICT OF CLAY COUNTY, FLORIDA, ADOPTING A  
FINAL BUDGET FOR FISCAL YEAR 2021-2022, 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 2021-2022 as well as the levy of a non-ad valorem assessment for LAMSBD operations for Fiscal Year 2021-2022; 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 2021-2022.

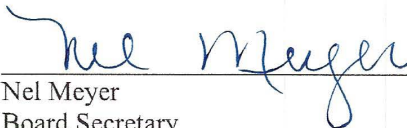
Section 2. This Resolution shall become effective upon passage.

Passed and adopted this 12<sup>th</sup> day of July, 2021.



Mark McMillan  
Board Chair

Attest:



Nel Meyer  
Board Secretary



**LAKE ASBURY MUNICIPAL SERVICE BENEFIT DISTRICT  
2021-2022 APPROVED BUDGET**

<b>FUND BALANCES CARRYFORWARD (Estimated)</b>	490,000.00
<b><u>ESTIMATED REVENUES</u></b>	
2911 · Special Assessments (445 @\$600 per)	267,000.00
2912 - Discounts / Penalties	(9,000.00)
2915 · Interest Income	1,000.00
2999 · Less 5% per FS 129.01	(13,000.00)
<b>Total Estimated Revenues</b>	<b>246,000.00</b>
<b>TOTAL ESTIMATED REVENUES &amp; BALANCES FORWARD</b>	<b>736,000.00</b>
<b><u>EXPENDITURE / EXPENSES</u></b>	
<b>5100 · PERSONNEL SERVICES</b>	
5130 · Other Salaries and Wages	5,000.00
5210 · FICA Taxes	400.00
<b>Total 5100 · PERSONAL SERVICES</b>	<b>5,400.00</b>
<b>5300 · OPERATING EXPENDITURE/EXPENSES</b>	
<b>5310 · Professional Services</b>	
5311 · Legal	20,000.00
5312 · Engineering Fees	36,000.00
<b>Total 5310 · Professional Services</b>	<b>56,000.00</b>
<b>5320 · Accounting and Auditing</b>	
5321 · Audit Fees	6,500.00
5322 · Accounting Fees	3,500.00
<b>Total 5320 · Accounting and Auditing</b>	<b>10,000.00</b>
<b>5340 · Other Contractual Services</b>	
5341 · CC Tax Collector Collection Fee	5,100.00
5343 · CC Tax Collector Cert of Assessment	260.00
5346 · Web Master Support	1,200.00
5348 - Storage	
<b>Total 5340 · Other Contractual Services</b>	<b>6,560.00</b>
<b>5400 · Travel and Per Diem</b>	
5401 · Secretarial Travel	500.00
5402 · Trustee's Travel	100.00
<b>Total 5400 · Travel and Per Diem</b>	<b>600.00</b>
<b>5410 · Communications and Freight Services</b>	
5411 · General Mailings / Postage	700.00
<b>Total 5410 · Communications and Freight Services</b>	<b>700.00</b>
<b>5430 - Utility Services</b>	<b>550.00</b>
<b>5450 · Insurance</b>	
5451 · Liability Insurance	8,000.00
5455 · Bond Insurance	250.00
<b>Total 5450 · Insurance</b>	<b>8,250.00</b>

**LAKE ASBURY MUNICIPAL SERVICE BENEFIT DISTRICT  
2021-2022 APPROVED BUDGET**

<b>5460 · Repair and Maintenance Services</b>	
<b>54601 - Misc Repairs &amp; Maintenance</b>	100,000.00
<b>54611 · Qtrly Piezometer Readings</b>	
<b>54613 · Mowing</b>	25,000.00
<b>54615 - Erosion Control</b>	1,100.00
<b>54617 · Habitat Improvement/Fish</b>	-
<b>Total 5460 · Repair and Maintenance Services</b>	126,100.00
<b>5480 · Promotional Activities</b>	
<b>5481 · Advertising - Legal</b>	350.00
<b>Total 5480 · Promotional Activities</b>	350.00
<b>5510 · Office Supplies</b>	1,000.00
<b>5540 · Books, Pubs, Subscriptions, Members</b>	
<b>5541 · Association Membership Fees</b>	175.00
<b>5542 - FL Association of Special Districts</b>	
<b>Total 5540 · Books, Pubs, Subscriptions, Members</b>	175.00
<b>Total 5300 · OPERATING EXPENDITURE/EXPENSES</b>	210,285.00
<b>Total - PERSONAL SERVICES &amp; OPERATING EXPENDITURES/EXPENSES</b>	215,685.00
<b>5600 · CAPITAL OUTLAY</b>	
<b>5630 · Infrastructure</b>	508,000.00
<b>Total 5600 · CAPITAL OUTLAY</b>	508,000.00
<b>5700 · DEBT SERVICE</b>	
<b>Total 5700 · DEBT SERVICE</b>	-
<b>Reserve for Capital</b>	10,000.00
<b>9999 · Reserve for Contingencies (Max \$13,000)</b>	2,315.00
<b>TOTAL APPROPRIATED EXPENDITURES &amp; ENDING BALANCE</b>	<b>736,000.00</b>
<b>BUDGET SURPLUS /(SHORTAGE)</b>	<b>-</b>