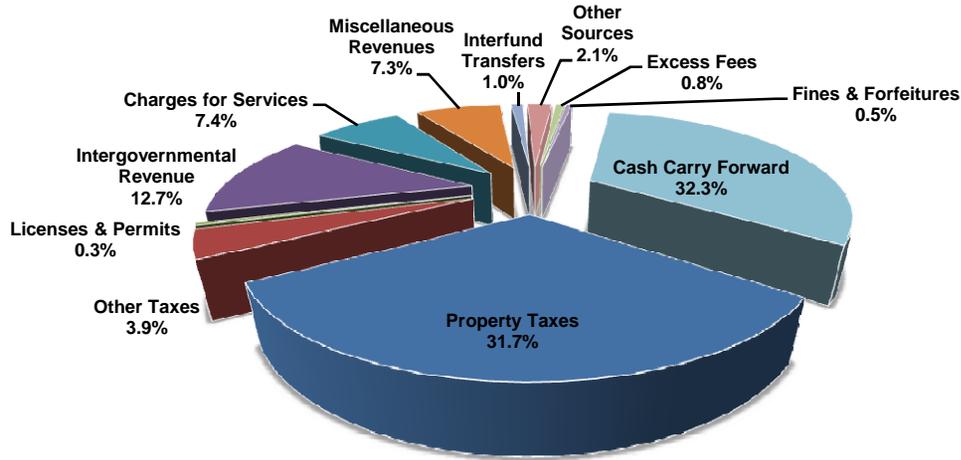


**Flagler County Board of County Commissioners
FY 2008-2009**

SOURCES OF ALL FUNDS



Revenues

Property Taxes	\$	48,120,133
Other Taxes		5,935,654
Licenses & Permits		513,244
Intergovernmental Revenue		18,644,072
Charges for Services		11,264,270
Miscellaneous Revenues		10,742,179
Interfund Transfers		1,440,241
Other Sources		3,099,622
Excess Fees		1,091,302
Fines & Forfeitures		726,376
Cash Carry Forward		46,595,968
Less 5%		(3,747,261)
Total Revenues	\$	144,425,800

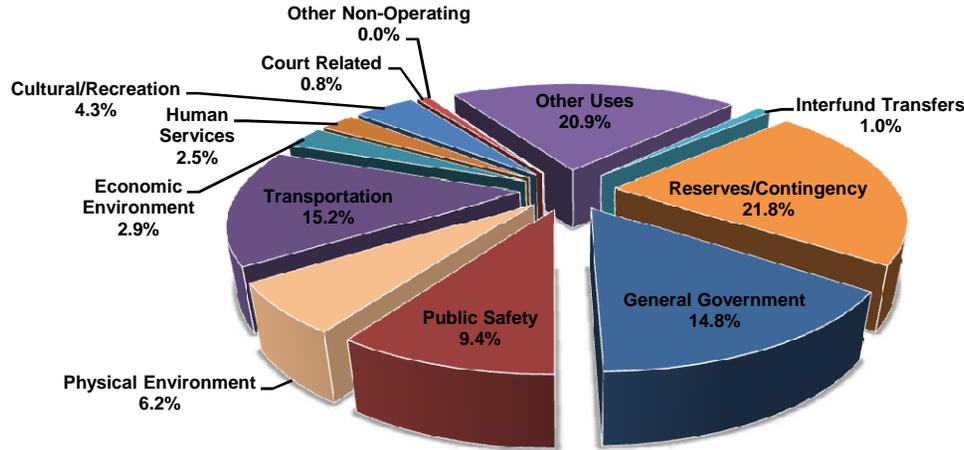
Total estimated revenues for fiscal year 2008-09 are \$144,425,800 which is a decrease of \$7,990,516 from the adopted fiscal year 2007-08 budget. The pie chart above details the sources of funds included in the approved fiscal year 2008-09 budget. The decrease is a combination of various reductions in revenues with the largest reductions being in Property Taxes, Health Insurance Premium Revenues, and Intergovernmental Revenues (i.e. Grants, etc.)

Flagler County is providing a Cash Carry Forward balance of \$46,595,968. Although the amount is 32.3% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$	12,028,267
Special Revenues Funds		17,035,085
Debt Service Funds		6,474,082
Capital Project Funds		2,073,247
Enterprise Funds		4,023,994
Internal Service Funds		4,961,293
	\$	46,595,968

**Flagler County Board of County Commissioners
FY 2008-2009**

USE OF ALL FUNDS



Expenses		
General Government	\$	21,349,207
Public Safety		13,629,375
Physical Environment		8,997,908
Transportation		21,915,645
Economic Environment		4,204,524
Human Services		3,637,306
Cultural/Recreation		6,248,733
Court Related		1,199,486
Other Non-Operating		68,131
Other Uses		30,198,589
Interfund Transfers		1,440,241
Reserves/Contingency		31,536,655
	\$	<u>144,425,800</u>

The pie chart above is a summary of the uses of funds (as included in the approved fiscal year 2008-2009 budget) by major functional category. Detail of expenditures by department or fund is included elsewhere within the budget document.

Funding a broad range of services, General Government services account for nearly 14.8% of all total expenditures. General Government includes: Administrative Services, Growth Management Services, Debt Service, Facilities, Fleet and various special revenue fund activities. Transportation includes Public Works activities, capital construction funds related to roadway improvements, and Public Transportation. Public Safety services only include the departments under the Board of County Commissioners (i.e. Emergency Services). Public Safety expenditures related to the support provided to Sheriff's operation are classified as Other Uses within the budget.

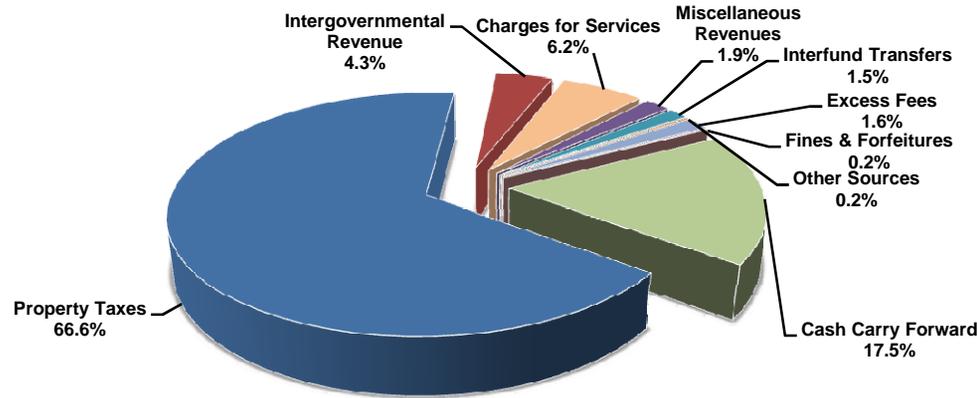
Other Uses includes various reserves including reserves for contingencies, reserves for cash to be carried forward, reserve for debt service and reserve for capital outlay. Funds in special purpose funds such as impact fee funds are frequently budgeted in a reserve for future capital outlay until specific purposes for their use are determined. A total of \$6,740,000 is included in the general fund reserve for cash account in support of the Board's adopted fund balance policy.

Reserves		
General Fund	\$	8,698,334
Special Revenues Funds		7,012,134
Debt Service Funds		5,903,884
Capital Project Funds		2,011,716
Enterprise Funds		3,949,294
Internal Service Funds		3,961,293
	\$	<u>31,536,655</u>

**Flagler County Board of County Commissioners
FY 2008-2009**

GENERAL FUND

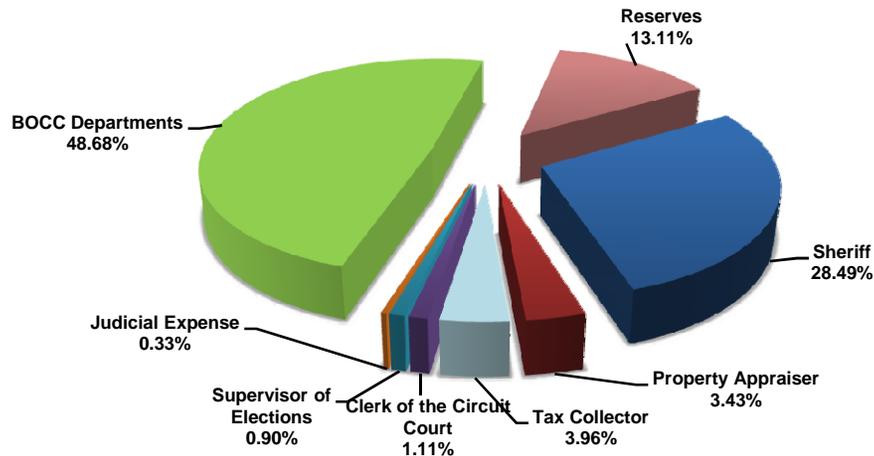
The General Fund contains the operating expenditures for services which are Countywide in nature, as well as the budgets of the Constitutional Offices. The projected revenues by category for the General Fund are as follows:



Revenues

Property Taxes	\$ 45,714,126
Intergovernmental Revenue	2,962,238
Charges for Services	4,279,350
Miscellaneous Revenues	1,297,191
Interfund Transfers	1,000,880
Other Sources	150,128
Excess Fees	1,091,302
Fines & Forfeitures	105,964
Cash Carry Forward	12,028,267
Total Revenues	\$ 68,629,446

The General Fund services in the budget include: Administration, County Attorney, Financial Services, Community Services, General Services, and Emergency Services. In addition, the General Fund supports the budget of the Constitutional Offices: Sheriff, Property Appraiser, Tax Collector, Clerk of the Circuit Court, Supervisor of Elections and court related expenses. The operations of these Elected Officials are funded, but not controlled, by the Board of County Commissioners.

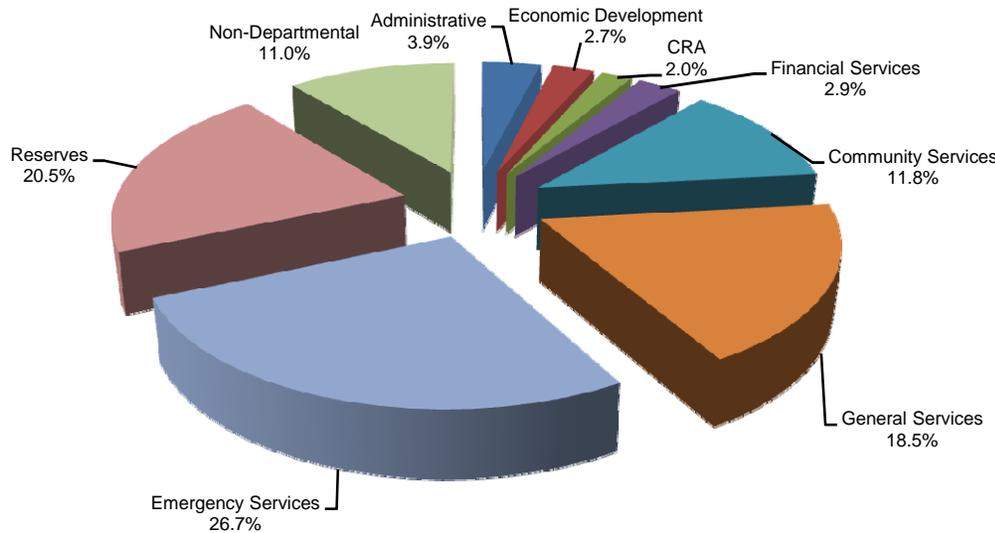


Expenses

Sheriff	\$ 19,529,340
Property Appraiser	2,349,313
Tax Collector	2,715,387
Clerk of the Circuit Court	761,000
Supervisor of Elections	615,358
Judicial Expense	227,975
	<hr/>
	26,198,373
BOCC Departments	33,447,837
Reserves	8,983,236
Total Expenses	\$ 68,629,446

**Flagler County Board of County Commissioners
FY 2008-2009**

The graph and chart below display the details of expenses for the BOCC controlled Departments. The categories include: **Administrative**-Board of County Commission, Administration, County Attorney and Economic Development*, **CRA** - Flagler Beach Community Redevelopment Agency, State Road 100 Corridor Community Redevelopment Agency, and Town of Marineland Community Redevelopment Agency, **Financial Services**-Budget, Purchasing, and Information Technology, **Community Services**-Human Resources, County Extension Services, Social Services Administration, Human Services, Adult Day Care, Congregate/Home Delivered Meals, Veterans Services, Library Services, and Bunnell Library, **General Services**- Fleet Management, Facilities Management, Government Services Building, Public Transportation, and Parks and Recreation, **Emergency Services**-Emergency Management, Emergency Communications, Flight Operations, and Fire/Rescue, and **Non-Departmental**-Pooled Expenditures, Interfund Transfers, General Fund Minor Capital Projects, Medical Examiner, Value Adjustment Board, and Property Insurance.



Administrative	\$	1,641,178
Economic Development		1,155,000
CRA		861,574
Financial Services		1,216,271
Community Services		5,015,958
General Services		7,835,398
Emergency Services		11,326,018
Reserves		8,698,334
Non-Departmental		4,681,342
	\$	<u>42,431,073</u>

An overall increase in the General Fund expenditures for this fiscal year from the prior fiscal year is \$2,936,175. This increase is solely related to Economic Development and increased reserves. The overall increase can be broken down into six components which are as follows:

	Fiscal Year 2007/2008	Fiscal Year 2008/2009	Difference
Constitutional Officers	\$ 27,054,957	\$ 25,970,398	\$ (1,084,559)
Judicial Expenses	252,016	227,975	(24,041)
BOCC Departments	31,838,423	31,871,165	32,742
CRA's	751,158	861,574	110,416
Economic Development*	0	1,000,000	1,000,000
Reserves	5,796,717	8,698,334	2,901,617
	<u>\$ 65,693,271</u>	<u>\$ 68,629,446</u>	<u>\$ 2,936,175</u>

*The Economic Development Department includes a transfer from the Pooled Division for the funding for Enterprise Flagler estimated at \$155,000.

**Flagler County Board of County Commissioners
FY 2008-2009**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

Fiscal Year 2008/2009 DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY08 BUDGET	FY09 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Board of County Commissioners	369,695	421,060	421,060	0		page 3-4
Administration	655,007	632,082	632,082	0		page 3-6
Economic Development	0	1,155,000	1,155,000	0		page 3-12
County Attorney	613,004	588,036	588,036	0		page 3-9
Budget Office	519,101	435,919	429,919	6,000	staff time TDC	page 3-16
Purchasing	243,020	249,527	249,527	0		page 3-18
Information Technology	642,358	530,825	530,825	0		page 3-21
Human Resources	295,704	248,996	248,996	0		page 3-26
Social Services Administration	0	246,484	246,484	0		page 3-34
Human Services	1,736,512	1,661,219	1,657,219	4,000	Choose life license plate	page 3-37
Senior Services	547,469	681,116	504,570	176,546	grants, donations, co-pays, medwaiver	page 3-42
Adult Day Care	1,023,053	242,929	133,130	109,799	grants, contributions, co-pays	page 3-46
Congregate Home Delivered Meals	308,406	313,845	43,291	270,554	grants, donations, rental income	page 3-50
County Extension Service	318,613	271,249	265,749	5,500	WEP program	page 3-29
Veterans Services	125,784	126,597	126,597	0		page 3-53
Library	1,068,840	1,120,853	1,036,464	84,389	passport, fines, state aid	page 3-57
Bunnell Library	79,062	80,720	80,720	0		page 3-60
General Services Administration	308,667	381,520	376,520	5,000	staff time capital projects	page 3-64
Fleet Management	422,533	617,560	410,060	207,500	vehicle repair hourly billings, admin. fuel fee	page 3-66
Facilities Management	2,395,988	2,116,030	1,884,903	231,127	staff time projects/GSB landscape	page 3-69
Government Services Building	0	1,258,562	772,543	486,019	school board contribution, P.A. contribution	page 3-74
Public Transportation	0	1,636,934	226,108	1,410,826	grants, medicaid, medwaiver, bus fares,	page 3-76
Recreation Facilities	1,129,789	1,180,004	1,126,687	53,317	staff time capital projects	page 3-84
Princess Place Preserve	0	128,268	117,142	11,126	camping fees, donations	page 3-86
Bull Creek	0	88,625	(25,475)	114,100	camping, boat slips, apt. rent	page 3-88
Recreation Services	711,241	335,144	271,564	63,580	facility rental fees, recreation fees	page 3-90
ES Administration	820,546	556,247	538,201	18,046	city contributions for CAD system	page 3-97
Emergency Management	352,316	320,097	185,543	134,554	EMPA grant	page 3-100
Emergency Communications 800 MHz	1,410,785	1,746,306	1,321,479	424,827	city contributions 800mHz, automation fees	page 3-104
Emergency Flight Operations	614,261	520,358	190,298	330,060	transport fees	page 3-107
Fire/Rescue	8,191,369	8,171,658	5,714,927	2,456,731	ambulance fees, fire inspection fees, other	page 3-110

**Flagler County Board of County Commissioners
FY 2008-2009**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

Fiscal Year 2008/2009 DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY08 BUDGET	FY09 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Pooled Expenditures	2,981,708	3,238,674	2,530,479	708,195	gas reimb., driver education fees	page 3-117
Property Insurance	1,054,049	686,151	686,151	0		page 3-130
Value Adjustment Board	6,899	10,999	5,999	5,000	filing fees	page 3-128
Interfund Transfers	1,566,921	405,100	405,100	0		page 3-120
Other Grants Awarded	261,061	126,053		47,395	Hazmat, Mental Health/Substance abuse, PP exhibit, Malacompra	various
County Historic Resources	1,000	0	0	0		N/A
Capital Projects	884,500	136,718	136,718	0		page 3-124
Tax Increment Financing	751,158	861,574	0	861,574	Ad Valorem Taxes	page 3-122
Medical Examiner	179,162	203,700	203,700	0		page 3-125
Reserves	5,796,717	8,698,334	8,698,334	0		page 3-126
Subtotal BCC Divisions	38,386,298	42,431,073	34,205,308	8,225,765		
Sheriff	20,415,692	19,529,340	19,228,460	300,880	sheriff fees, domestic violence trust	page 2-5
Property Appraiser	2,385,878	2,349,313	2,349,313	0		page 2-11
Tax Collector	2,874,418	2,715,387	1,624,085	1,091,302	excess fees	page 2-14
Clerk of the Circuit Court	761,000	761,000	761,000	0		page 2-16
Supervisor of Elections	617,969	615,358	615,358	0		page 2-31
State Attorney	34,156	28,850	28,850	0		page 2-37
Public Defender	10,200	9,060	9,060	0		page 2-39
Circuit Court	8,500	19,000	19,000	0		page 2-41
Court Expenses	13,000	3,500	3,500	0		page 2-43
Court Reporter	1,800	3,700	3,700	0		page 2-45
Drug Court	113,472	99,688	0	99,688	Drug Court Grant	page 2-47
Guardian Ad Litem	64,888	58,277	58,277	0		page 2-49
County Court	6,000	5,900	5,900	0		page 2-51
Subtotal Judicial/Constitutional	27,306,973	26,198,373	24,706,503	1,491,870		
Total General Fund	65,693,271	68,629,446	58,911,811	9,717,635		

**Flagler County Board of County Commissioners
FY 2008-2009**

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Administrative:						
Board of County Commissioners	341,090	73,970	6,000	0	0	421,060
County Administrator:						
Administration	593,122	36,460	2,500	0	0	632,082
Economic Development	0	0	0	0	1,155,000	1,155,000
County Attorney	466,056	118,980	3,000	0	0	588,036
Financial Services						
Budget	418,442	14,977	2,500	0	0	435,919
Purchasing	239,009	9,018	1,500	0	0	249,527
Information Technology	358,976	149,849	22,000	0	0	530,825
Community Services:						
Human Resources/Safety	220,244	25,752	3,000	0	0	248,996
Social Services Admin	222,098	24,386	0	0	0	246,484
Human Services	161,451	516,229	0	0	1,005,489	1,683,169
Senior Services	206,101	462,819	4,500	0	7,696	681,116
Adult Day Care	209,142	33,787	0	0	0	242,929
Congregate Meals	68,267	244,374	1,204	0	0	313,845
County Extension Services	211,594	59,655	0	0	0	271,249
Veterans Services	113,357	8,240	0	0	5,000	126,597
Library	785,050	174,199	161,604	0	0	1,120,853
Bunnell Library	49,389	12,971	18,360	0	0	80,720
General Services:						
General Services-Administration	367,107	14,413	0	0	0	381,520
Fleet Management	368,505	89,055	160,000	0	0	617,560
Facilities Management	1,372,526	543,104	200,400	0	0	2,116,030
Public Transportation	786,626	428,208	422,100	0	0	1,636,934
Government Services Building	0	1,219,562	39,000	0	0	1,258,562
Recreation Facilities	553,129	418,375	108,500	0	100,000	1,180,004
Bull Creek	31,917	56,708	0	0	0	88,625
Princess Place Preserve	89,595	38,673	0	0	0	128,268
Recreation Services	84,847	217,717	0	0	0	302,564
Recreation Sports Leagues	0	32,580	0	0	0	32,580
Parks Grants	0	0	92,751	0	0	92,751

**Flagler County Board of County Commissioners
FY 2008-2009**

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Emergency Services:						
Administration	285,899	268,848	1,500	0	0	556,247
Emergency Management/EMPA	211,432	82,665	26,000	0	0	320,097
Emergency Communications/800 MhZ	0	428,233	217,440	1,100,633	0	1,746,306
Emergency Flight Operations	210,869	309,489	0	0	0	520,358
Fire/Rescue	6,720,413	995,212	320,000	136,033	0	8,171,658
Emergency Services Grants	0	11,352	0	0	0	11,352
Subtotal BCC Departments	15,746,253	7,119,860	1,813,859	1,236,666	2,273,185	28,189,823
% of Allocation	56%	25%	6%	4%	8%	
Non-Departmental:						
Pooled Expenditures	79,750	2,037,726	0	13,000	1,102,498	3,232,974
Interfund Transfers	0	0	0	0	405,100	405,100
Tax Increment Financing	0	0	0	0	861,574	861,574
Investments	0	5,700	0	0	0	5,700
General Fund Capital Projects:	0	0	136,718	0	0	136,718
Medical Examiner	0	183,678	0	0	20,022	203,700
Reserves	0	0	0	0	8,698,334	8,698,334
Value Adjustment Board	0	10,999	0	0	0	10,999
Property Insurance	0	686,151	0	0	0	686,151
Subtotal Non-Department	79,750	2,924,254	136,718	13,000	11,087,528	14,241,250
Total BCC Funding	15,826,003	10,044,114	1,950,577	1,249,666	13,360,713	42,431,073

GENERAL FUND - BCC DEPARTMENTS ONLY

Category Level	Amount	% Allocation
Personal Services	15,746,253	37%
Operating Expenses	7,119,860	17%
Capital Outlay	1,813,859	4%
Debt Service	1,236,666	3%
Other	2,273,185	5%
Subtotal BCC Departments	28,189,823	66%
Non Departmental	14,241,250	34%
Total BCC Funding	42,431,073	

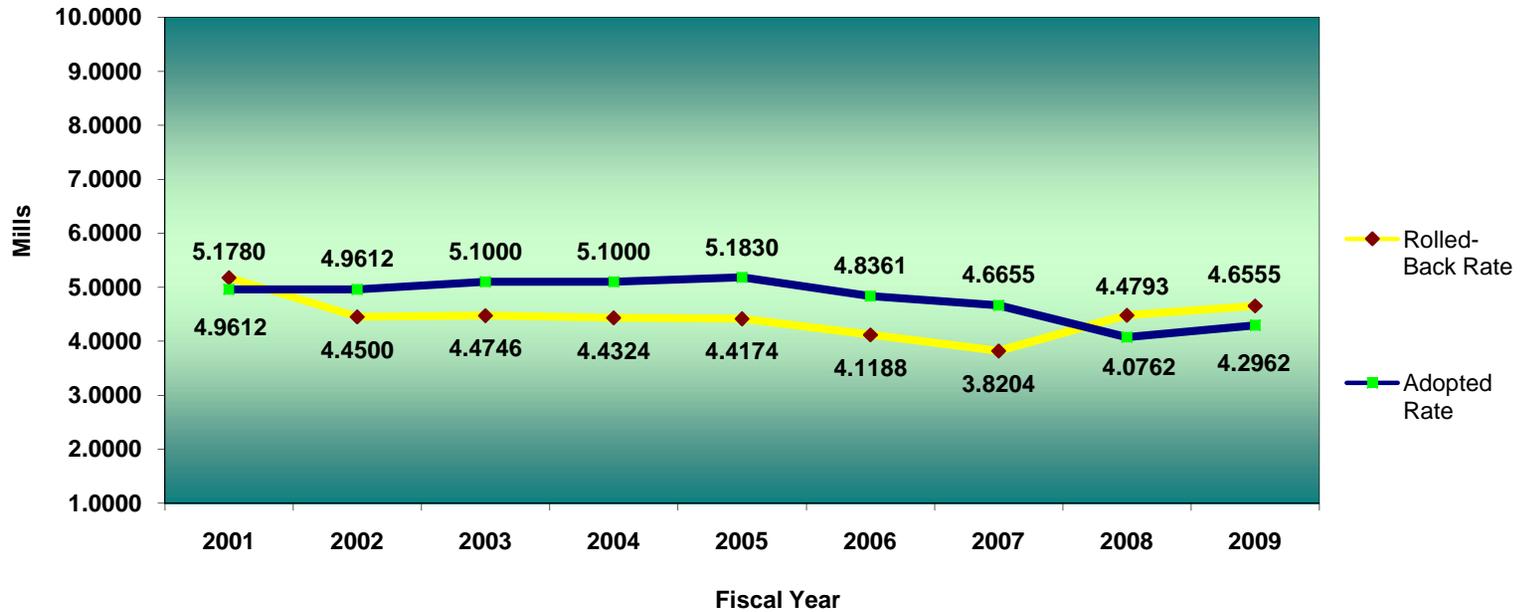
For Constitutional figures see Section 2

**Flagler County Board of County Commissioners
FY 2008-2009**

FLAGLER COUNTY HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

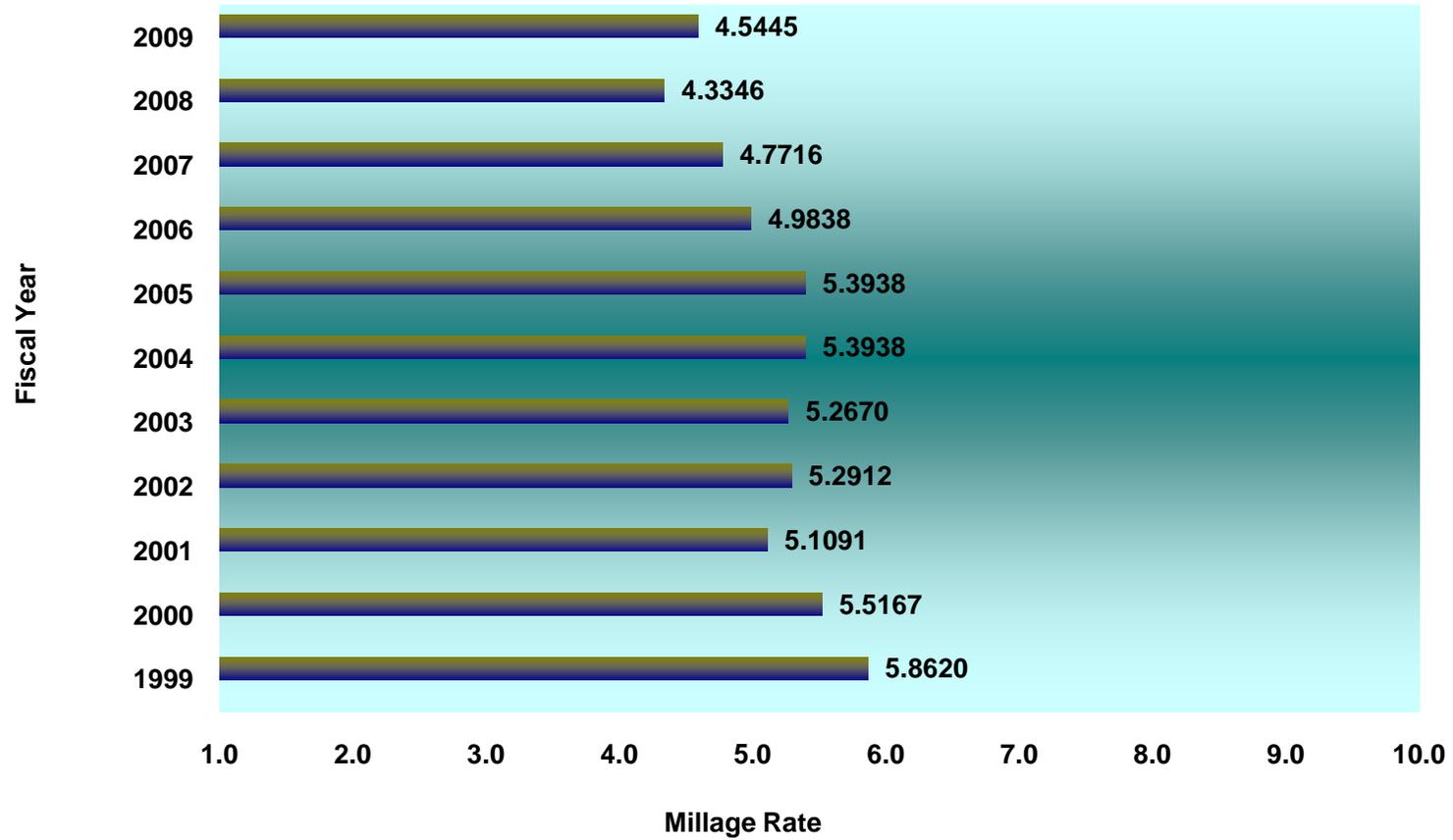
Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	Debt Service Millage Rate	Combined Millage Rate
2001	2,725,414,828	4.9612	0.1479	5.1091
2002	3,174,408,169	4.9612	0.3300	5.2912
2003	3,706,217,429	5.1000	0.1670	5.2670
2004	4,510,537,048	5.1000	0.2938	5.3938
2005	5,737,706,898	5.1830	0.2108	5.3938
2006	7,882,141,066	4.8361	0.1477	4.9838
2007	10,903,361,208	4.6655	0.1061	4.7716
2008	12,184,917,324	4.0762	0.2584	4.3346
2009	11,200,626,942	4.2962	0.2483	4.5445

General Fund Rollback Rate vs. Adopted Rate



Flagler County Board of County Commissioners
FY 2008-2009

History of Combined Millage Rate



Flagler County Board of County Commissioners
FY 2008-2009

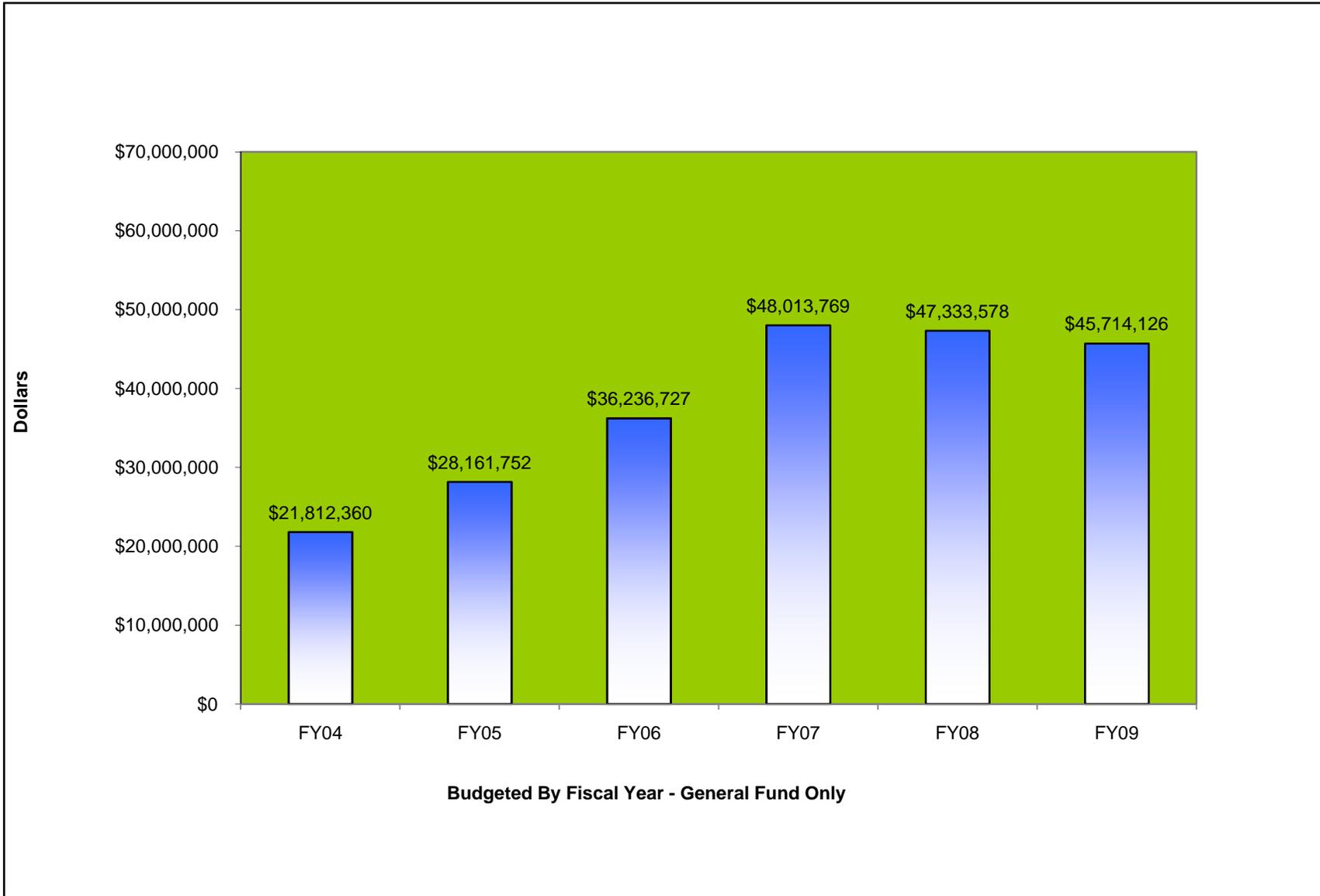
Property Taxes for a home valued at \$200,000 (less \$25,000 homestead exemption)
County Only - Combined Millage Rates



For demonstration purposes only the homestead exemption has remained at \$25,000. The additional exemption for fiscal year 2009 for a total \$50,000 exemption would reduce the total taxes to \$688.02.

Flagler County Board of County Commissioners

HOW MUCH PROPERTY TAX HAVE WE LEVIED FOR THE GENERAL FUND
(LESS 5% STATUTORY REDUCTION)



**Flagler County Board of County Commissioners
FY 2008-2009**

EXAMPLE OF A HOMEOWNERS TAX BILL

EXAMPLE FOR RESIDENTIAL TAXPAYER IN EACH MUNICIPALITY WITHIN FLAGLER COUNTY						
	Unincorporated	Beverly Beach	Bunnell	Flagler Beach	Marineland	Palm Coast
TOTAL - MUNICIPALITY		2.0456	6.0544	3.0199	1.5797	2.9623
% of Total Tax Bill		14%	33%	19%	11%	19%
TOTAL - COUNTY-WIDE	4.5445	4.5445	4.5445	4.5445	4.5445	4.5445
% of Total Tax Bill	36.4%	31.3%	24.5%	29.3%	32.3%	29.4%
TOTAL - SCHOOL DISTRICT	7.3100	7.3100	7.3100	7.3100	7.3100	7.3100
% of Total Tax Bill	58.6%	50.3%	39.4%	47.2%	52.0%	47.3%
SJRWMD	0.4158	0.4158	0.4158	0.4158	0.4158	0.4158
% of Total Tax Bill	3.3%	2.9%	2.2%	2.7%	3.0%	2.7%
INLAND WATER NAVIGATION	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345
% of Total Tax Bill	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
MOSQUITO CONTROL	0.1730	0.1730	0.1730	0.1730	0.1730	0.1730
% of Total Tax Bill	1.4%	1.2%	0.9%	1.1%	1.2%	1.1%
TOTAL TAX BILL	12.4778	14.5234	18.5322	15.4977	14.0575	15.4401

**Flagler County Board of County Commissioners
FY 2008-2009**

COUNTYWIDE GENERAL FUND TAXABLE PROPERTY VALUE

A major factor in calculating a millage rate is the total value of the properties being taxed. This value is determined by the Property Appraiser's Office and reported to the County in various formats on a schedule established by Florida Statutes. The Financial Services Department uses these estimates to determine millage rates.

FY08 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY08 and reflects countywide values as of January 1, 2007.	12,184,917,324
FY09 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for FY09. It reflects an estimate of the countywide value on January 1, 2008 and is used for preliminary revenue estimates.	11,100,000,000
FY09 July 1 Certified Taxable Value	This is a certified report of the January 1, 2008 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	11,200,626,942
	Following is a breakout of the increases over the FY08 Final Taxable Value:	
	Existing Properties	(1,488,161,095) -12.21%
	New Construction	503,870,713 4.14%
	Total	(984,290,382) -8.08%
FY09	This is the value after the completion of adjustments such as Value Adjustment Board hearings. It is official value for FY09 and had not been finalized as of budget adoption.	

Flagler County Board of County Commissioners
FY 2008-2009

BUDGET PROFORMAS

The following information is provided for projection purposes only.

Five-year revenue and expenditure proforma statements for the following major funding categories:

- Tourist Development Funds
- Transportation Funds
- General Fund

Proforma Assumptions

Revenues:

- Ad Valorem Taxes – Annualized increase in taxable value of 6%
- Sales Taxes – Average 10 years historical growth 1998-2007
- State Shared Revenue – Average 6 years historical growth 2002-2007
- Tourist Development Taxes – Average 8 years historical growth 2000-2007
- Fuel Taxes – Average 6 years historical growth 2002-2007
- All other major revenues based on population growth

Expenditures:

- Personal Services – Annualized based on the following:
 - Annual Market Equity Adjustment (MEA) of 3%
 - Annual average anniversary merit increase for future years 3%
 - The average annual increase in required contributions to Florida Retirement System and employee health care costs will average 2% of total personal services costs annually
- Operating Expenses and Grants and Aids – Annualized increase of 3%
- Debt Service – Annual budget based on debt service of existing bond issues
- Constitutional Officers – An averaged increase based on the assumed increases from the above categories

General Assumptions:

- Except as noted below, all debt service will be paid from the pledged revenue source
- Required amount of pledged revenues will be deposited directly into the debt service funds

Classification of Revenues and Expenditures

Revenues:

- Taxes
- Licenses and Permits
- Intergovernmental Revenues
- Charges for Services
- Fines and Forfeitures
- Miscellaneous Revenues
- Other Financing Sources

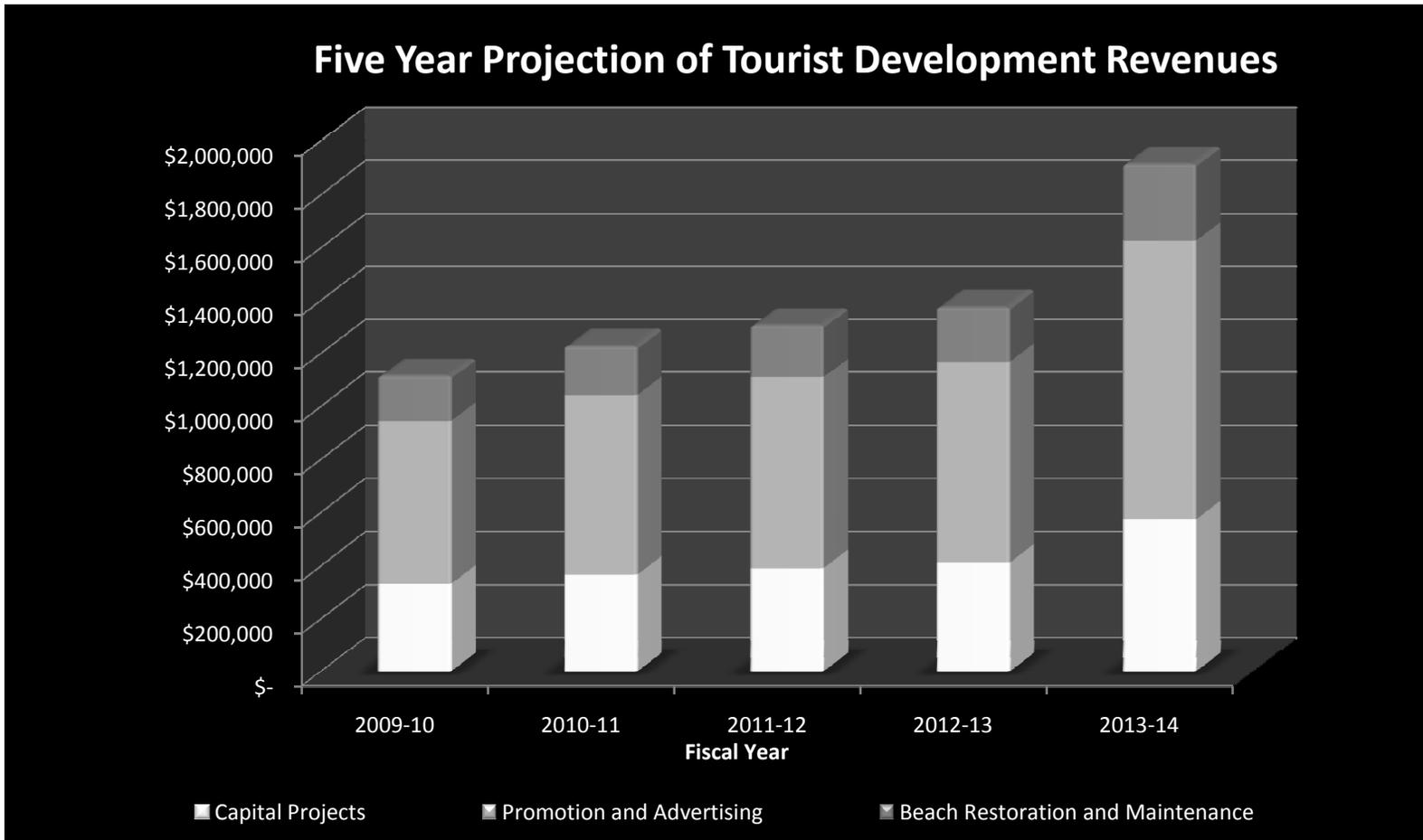
Expenditures:

- Personal Services
- Operating Expenditures/Expenses
- Capital Outlay
- Debt Service
- Grants and Aids
- Other Financing Uses

Flagler County Board of County Commissioners
FY 2008-2009

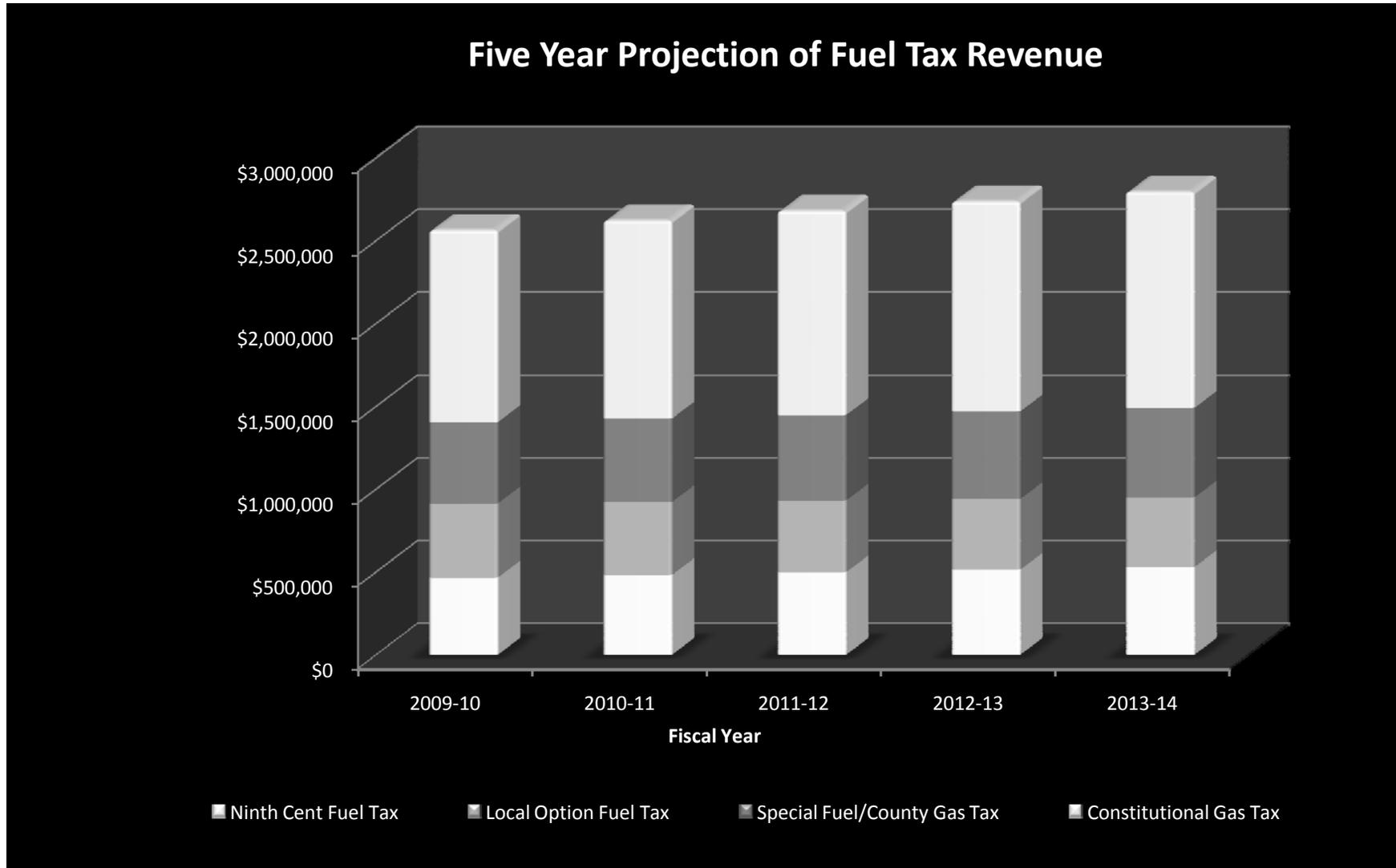
RESORT TAXES

The Resort tax, also known as the Tourist Development Tax, is provided by the levy of a 3% tax on overnight stays in hotels, motels, RV parks, and any other location where the length of stay is six months or less. Annual revenues from the 3% tourist development tax have averaged between \$850,000 and \$900,000 over the last three fiscal years. A five year projection of future revenues based on the last nine year's actual revenues is illustrated below. See Page 5-2 in Section 5-Special Revenue Funds for details regarding the use of these funds.



FUEL TAXES

Flagler County consumers pay 10-cents in fuel tax on each gallon of gasoline purchased. The State of Florida distributes the revenue generated from the fuel tax and strictly regulates its use for transportation related expenditures such as construction or maintenance of roads and bridges, and the purchase of rights-of-way. For further details regarding the specific taxes and their use, please refer to Section 4 of this document-Other Operating Funds, page 4-9 through 4-10.

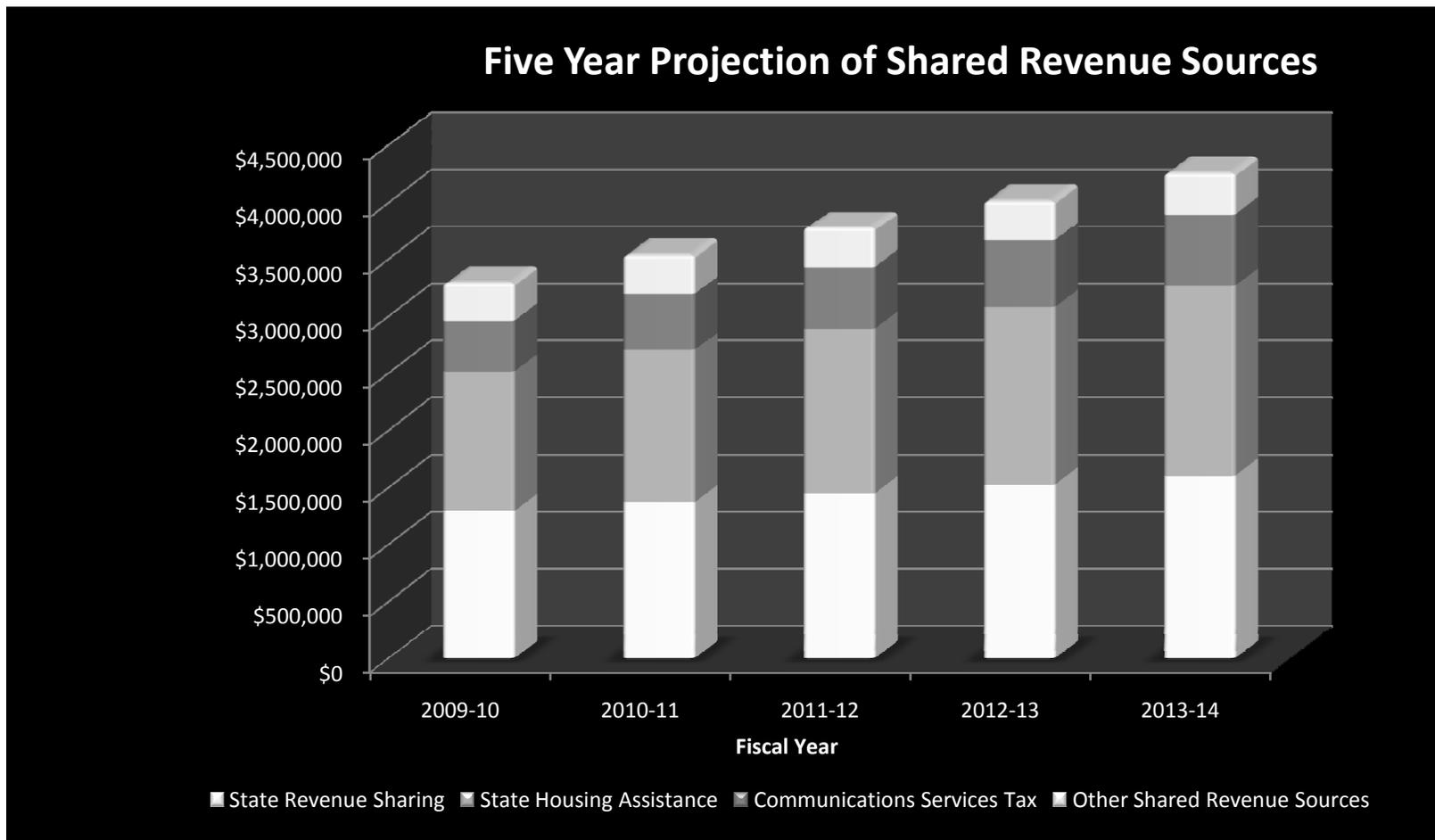


Flagler County Board of County Commissioners
FY 2008-2009

SHARED REVENUES

Shared revenues are revenues that are collected at the state level and distributed by the state to counties or municipalities or collected by other local entities and shared with counties or municipalities per agreement. Shared revenues that are distributed by the state include state Shared Revenue, the Communications Service Tax, Mobile Home License Tax, Alcoholic Beverage License Tax, Racing Tax, State Housing Initiative Program (SHIP) revenues, and Public Safety program revenues to offset county fire/rescue expenses.

The State's revenue sharing program was designed to help maintain a relative equality of revenue receipts across units of local government. Distribution to eligible counties is based on an allocation formula using county population, unincorporated county population, and county sales tax collection factors. With the exception of the SHIP housing or public safety revenues, these funds can be used for any purpose, however, limitations are placed on funds used as a pledge for indebtedness.

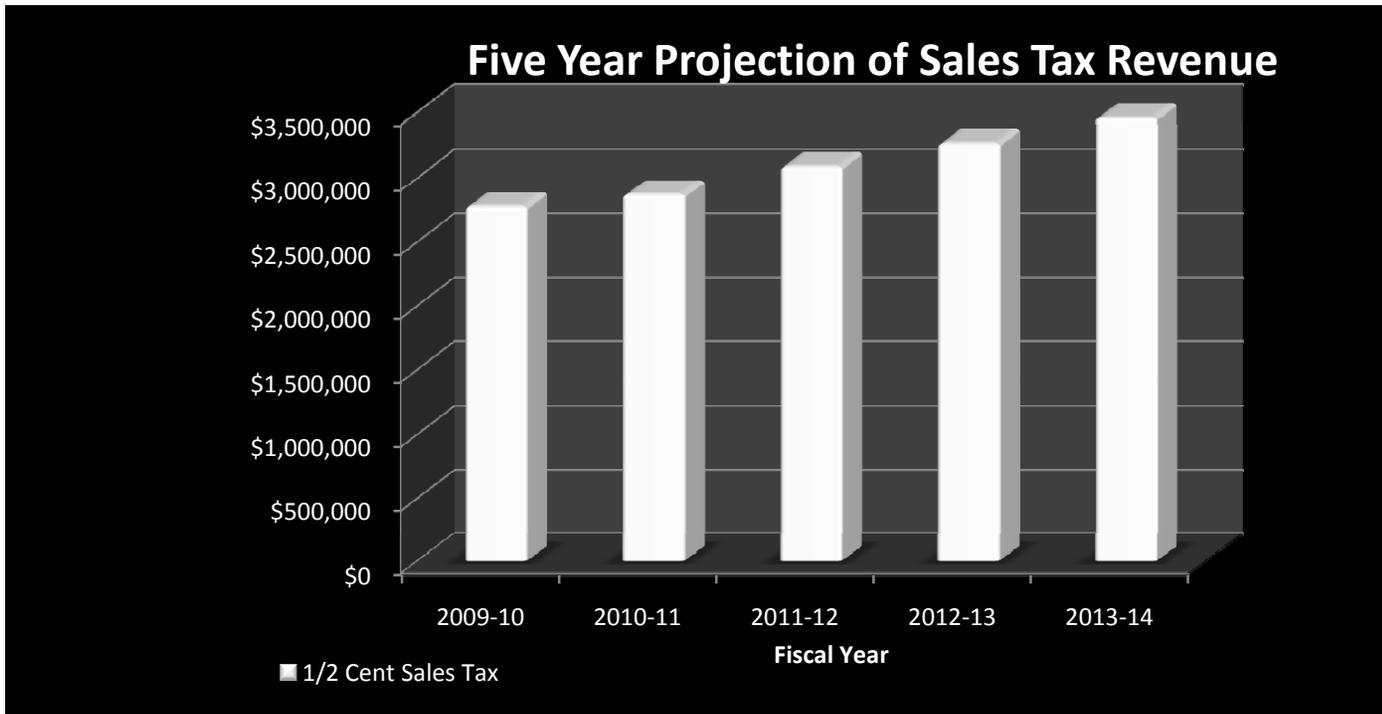


Flagler County Board of County Commissioners
FY 2008-2009

SALES TAXES

A sales tax of 7% is charged in Flagler County on all applicable goods and services. Of the 7%, the State retains 5 1/2% and distributes 1/2% to the County for distribution of the Local Government Half-Cent Sales Tax and 1% for distribution of the Local Option Infrastructure Surtax.

The Local Government Half-Cent Sales Tax Program was created to provide the counties and municipalities with revenues for local programs to relieve the burden on ad valorem and utility taxes. The tax is collected by the State and returned to the County based on a distribution factor and projected revenues are based on state estimates and historical trend analysis. A substantial portion of the Local Government Half-Cent Sales Tax is appropriated for the repayment of bond indebtedness for the Capital Construction Sinking Bond (Fund 210) and the Municipal Service Fund (Fund 180) activities.



**Flagler County Board of County Commissioners
FY 2008-2009**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	FUNDING SOURCE
<u>GENERAL FUND</u>					
BOARD OF COUNTY COMMISSIONERS	5.00	5.00	5.00	5.00	General
COUNTY ADMINISTRATION	6.00	7.00	6.00	6.00	General
COUNTY ATTORNEY	4.00	4.00	4.00	4.00	General
FINANCIAL SERVICES:					
Budget	12.65	5.00	6.00	5.10	General
Purchasing	0.00	5.00	4.00	4.00	General
Information Technology	0.00	5.00	6.00	5.00	General
Grants	0.00	2.65	0.30	0.00	General
Total	12.65	17.65	16.30	14.10	
COMMUNITY RESOURCES:					
Human Resources	2.00	4.00	4.00	3.00	General
County Extension Services	7.00	7.00	6.00	6.00	General
Social Services	20.00	20.50	18.50	17.50	General
Veteran's Services	2.00	2.00	2.00	2.00	General
Library Services	19.50	19.50	18.85	18.85	General
Total	50.50	53.00	49.35	47.35	
GENERAL SERVICES:					
General Services Administration	0.00	3.00	4.00	6.00	General
Fleet Management	11.00	9.00	5.50	7.00	General
Facilities Management	18.00	24.00	37.00	29.00	General
Public Transportation (previously enterprise fund)	18.50	20.00	21.00	15.50	General/Grant
Recreation Facilities	14.50	15.50	15.50	12.25	General
Bull Creek	0.00	0.00	0.00	0.75	General
Princess Place Preserve	0.00	0.00	0.00	2.50	General
Recreation Services (Carver Gym)	7.00	9.00	9.00	2.00	General
Covered Arena Operations	2.00	1.00	0.00	0.00	General
Total	71.00	81.50	92.00	75.00	

**Flagler County Board of County Commissioners
FY 2008-2009**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	FUNDING SOURCE
EMERGENCY SERVICES:					
Emergency Services Administration	6.00	8.60	8.60	4.40	General
Emergency Management	3.00	3.00	3.00	3.00	General
Emergency Flight Operations	3.00	3.00	3.00	2.00	General
Fire/Rescue	74.00	80.00	80.00	79.00	General
Total	86.00	94.60	94.60	88.40	
TOTAL BOCC GENERAL FUND	235.15	262.75	267.25	239.85	
<u>CONSTITUTIONAL OFFICERS</u>					
Clerk of the Court	26.75	33.75	38.00	33.00	General
Property Appraiser ¹	22.00	27.00	31.00	31.00	General
Tax Collector ¹	16.00	22.00	30.00	30.00	General
Sheriff's Office - full time	215.00	249.00	253.00	253.00	General
- part time (full time equivalent)	16.00	28.00	26.00	26.00	
Supervisor of Elections	5.75	6.00	6.00	6.00	General
GUARDIAN AD LITEM	0.50	0.50	0.50	0.50	General
DRUG COURT	0.00	0.00	1.00	0.80	Grant
TOTAL GENERAL FUND CONSTITUTIONAL OFFICERS	302.00	366.25	385.50	380.30	
<u>SPECIAL REVENUE FUNDS</u>					
COURT INNOVATIONS	0.00	0.00	0.00	0.20	Judicial Fund
TEEN COURT	1.00	1.00	1.00	1.00	General/Fees
LAW LIBRARY	0.00	0.00	0.15	0.15	Fees
STATE HOUSING INITIATIVE PARTNERSHIP	0.35	0.35	0.70	0.90	Grant/General
TOTAL SPECIAL REVENUE FUNDS	1.35	1.35	1.85	2.25	

**Flagler County Board of County Commissioners
FY 2008-2009**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	FUNDING SOURCE
<u>ENTERPRISE NON GENERAL FUNDS</u>					
COUNTY TRANSPORTATION TRUST PUBLIC WORKS:					
Administration	6.00	3.00	3.00	3.00	Gas Tax
Roadway Maintenance	34.00	27.00	23.00	17.00	Gas Tax
Total	40.00	30.00	26.00	20.00	
MUNICIPAL SERVICE FUND:					
Growth Management Administration	7.00	9.50	7.00	5.50	Fees
Planning & Zoning	7.00	9.00	7.00	6.00	Fees
Code Enforcement	2.00	2.00	2.00	2.00	Fees
Building	9.00	9.50	11.00	8.50	Fees
Engineering	10.00	10.50	8.00	5.00	Fees
Total	35.00	40.50	35.00	27.00	
AIRPORT	8.00	8.00	9.00	8.00	Enterprise
UTILITIES	2.50	4.00	3.50	2.50	Enterprise
SOLID WASTE	6.00	2.50	2.50	2.50	Enterprise
EMERGENCY COMMUNICATIONS E-911	2.00	1.40	2.40	2.60	Fees
TOTAL ENTERPRISE NON GENERAL FUNDS	93.50	86.40	78.40	62.60	
GRAND TOTAL	632.00	716.75	733.00	685.00	

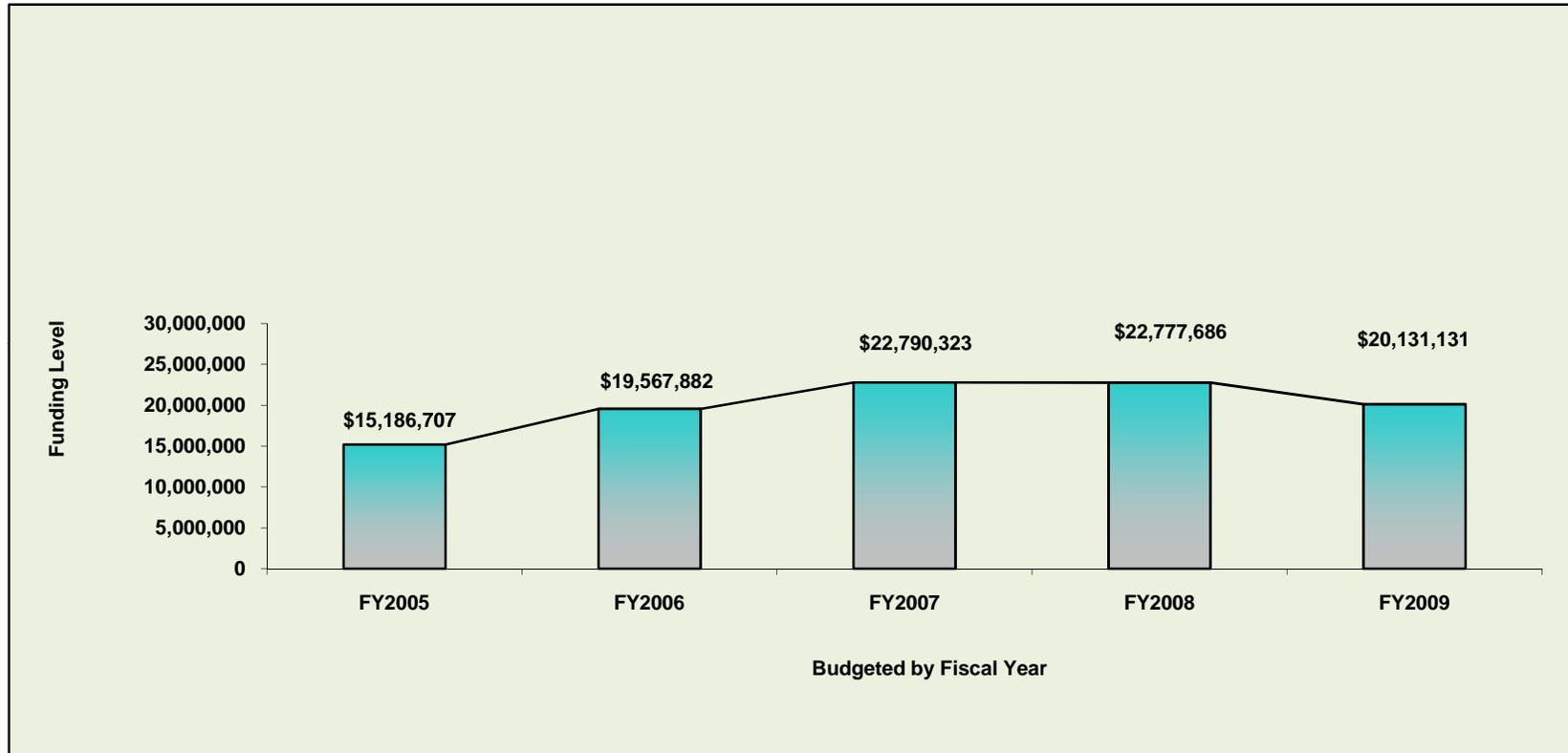
Position Count Summary for BOCC ONLY

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	
General Fund	216.65	242.75	246.25	239.85	
Special Revenue Funds	77.35	72.25	64.25	51.85	
Enterprise Funds	35.00	34.50	36.00	13.00	Public Transportaion went to the General Fund
Total BOCC Position Count	329.00	349.50	346.50	304.70	in FY09.

¹ Restated as requested by Constitutional Officers

Flagler County Board of County Commissioners
FY 2008-2009

APPROPRIATION SUMMARY OF PERSONAL SERVICES BCC ONLY- ALL FUNDS



**Flagler County Board of County Commissioners
FY 2008-2009**

PERSONAL SERVICES CATEGORY ALL FUNDS - BCC ONLY

FUND DESCRIPTION	SALARY	OTHER WAGES	OVER TIME	FICA	RETIRE MENT	HEALTH INSURANCE	WORKERS COMP	UNEMPL	OTHER F/F COSTS	TOTAL
GENERAL	8,677,539	155,294	1,970,164	823,766	1,550,034	2,132,100	490,984	79,750	17,554	15,897,185
COUNTY TRANSP TRUST	804,537	0	4,500	61,892	73,784	186,098	91,304	0	0	1,222,115
LAW LIBRARY	5,741	0	0	439	524	1,350	29	0	0	8,083
STATE HOUSING INITIATIVES PROGRAM	37,845	0	0	2,895	3,451	8,100	189	0	0	52,480
MUNICIPAL SERVICES	978,933	0	5,000	75,271	89,735	166,500	32,026	0	0	1,347,465
BUILDING	444,802	0	1,150	34,115	40,671	76,500	22,298	0	0	619,536
COURT INNOVATIONS	6,234	0	0	477	569	1,800	31	0	0	9,111
TEEN COURT	43,469	0	0	3,325	3,964	9,000	217	0	0	59,975
EMERGENCY COMMUNICATIONS E911	101,679	0	0	7,779	9,273	23,400	507	0	0	142,638
AIRPORT	314,910	0	26,000	26,080	31,091	81,000	12,573	0	0	491,654
SOLID WASTE	90,262	0	0	6,905	8,232	22,500	6,865	0	0	134,764
UTILITY	93,512	6,000	2,000	7,766	8,711	22,500	5,636	0	0	146,125
	11,599,463	161,294	2,008,814	1,050,710	1,820,039	2,730,848	662,659	79,750	17,554	20,131,131

Personal Services dollars allocated to Health Insurance

13.57%

**Flagler County Board of County Commissioners
FY 2008-2009**

POPULATION AND AUTHORIZED POSITION COUNTS

	Budgeted FY 98-99	Budgeted FY 99-00	Budgeted FY 00-01	Budgeted FY 01-02	Budgeted FY 02-03	Budgeted FY 03-04	Budgeted FY 04-05	Budgeted FY 05-06	Budgeted FY 06-07	Budgeted FY 07-08	Budgeted FY 08-09
Population	43,441	45,818	49,832	53,061	56,785	61,538	69,683	78,617	89,075	93,568	93,568
Number of BOCC Only Employees	193	205	202	228	224	253	307	329	349.5	346.5	304.7
Employees per capita	Ratio - 1:221	Ratio - 1:220	Ratio - 1:244	Ratio - 1:231	Ratio - 1:251	Ratio - 1:241	Ratio - 1:227	Ratio - 1:240	Ratio - 1:254	Ratio - 1:268	Ratio - 1:309
Population Change	n/a	5.47%	8.76%	6.48%	7.02%	8.37%	13.24%	12.82%	13.30%	5.04%	5.04%
Employee Change	n/a	6.29%	-1.78%	12.76%	-1.76%	12.98%	21.58%	7.17%	6.23%	-0.86%	-12.82%

The employee count above represents only the authorized positions that fall under the Board of County Commissioners. The positions that report to the Judicial branch and Constitutional Offices are not displayed.

**Flagler County Board of County Commissioners
FY 2008-2009**

**SUMMARY OF REVENUES AND EXPENDITURES BY FUND/ACTIVITY
Summary Total All Funds**

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Revenues				
Ad Valorem Taxes	37,248,848	49,253,274	49,824,819	48,120,133
Other Taxes	4,124,913	4,524,229	6,478,167	5,935,654
Licenses & Permits	1,302,314	720,695	707,459	513,244
Intergovernmental Revenue	13,557,456	11,137,021	21,825,103	18,644,072
Charges for Services	9,932,683	11,054,964	11,004,418	11,264,270
Fines & Forfeitures	1,158,607	968,744	952,969	726,376
Miscellaneous Revenue	18,502,010	16,212,186	14,067,336	10,742,179
Interfund Transfers	6,513,580	7,864,739	1,905,499	1,440,241
Other Sources	703,265	615,258	4,076,462	3,099,622
Excess Fees	2,061,566	2,245,404	1,347,286	1,091,302
Less 5%	0	0	(3,871,674)	(3,747,261)
Cash Carry Forward	0	0	44,098,472	46,595,968
Total Revenues	95,105,242	104,596,514	152,416,316	144,425,800
Expenses				
General Government	45,296,193	45,261,918	28,250,910	21,349,207
Public Safety	27,739,929	14,567,416	13,306,089	13,629,375
Physical Environment	2,037,342	3,564,740	13,326,934	8,997,908
Transportation	23,428,618	11,785,332	17,207,599	21,915,645
Economic Environment	2,084,176	2,314,604	3,048,505	4,204,524
Human Services	3,972,373	4,126,684	4,273,226	3,637,306
Cultural/Recreation	6,929,483	4,041,710	9,404,304	6,248,733
Court Related	597,144	2,904,343	1,590,116	1,199,486
Other Non-Operating	44,240	27,810	44,240	68,131
Interfund Transfers	6,513,580	7,868,535	4,540,224	1,440,241
Other Uses	23,939,695	28,677,368	34,267,928	30,198,589
Reserves/Contingency	0	0	23,156,241	31,536,655
Total Expenses	142,582,773	125,140,460	152,416,316	144,425,800

**Flagler County Board of County Commissioners
FY 2008-2009**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>General Fund (001)</u>				
Revenues				
Ad Valorem Taxes	37,000,012	49,253,274	49,824,819	48,120,133
Other Taxes	0	74,385	0	0
Licenses & Permits	43,120	44,993	42,459	0
Intergovernmental Revenue	7,991,798	3,489,776	3,830,240	3,030,076
Charges for Services	3,510,081	4,359,780	3,377,326	4,504,579
Fines & Forfeitures	120,687	144,243	119,253	111,541
Miscellaneous Revenues	1,926,645	1,769,629	934,079	1,365,464
Interfund Transfers	243,074	3,097,796	11,169	1,000,880
Other Sources	25,000	0	0	158,029
Excess Fees	2,058,119	2,242,910	1,347,286	1,091,302
Less 5%	0	0	(2,856,300)	(2,780,825)
Cash Carry Forward	0	0	9,062,940	12,028,267
Total Revenues	52,918,536	64,476,786	65,693,271	68,629,446
Expenses				
General Government	9,797,460	12,734,159	13,553,240	13,987,424
Public Safety	20,854,819	13,058,654	11,620,235	11,598,691
Physical Environment	372,063	430,834	321,028	273,664
Transportation	0	0	0	1,636,934
Economic Environment	257,294	278,803	303,284	1,281,597
Human Services	3,787,540	3,932,045	4,099,710	3,542,883
Cultural/Recreation	6,577,309	3,564,298	3,486,156	3,228,986
Other Uses	17,076,990	22,145,297	24,132,179	23,206,651
Other Non-Operating	44,240	27,810	44,240	68,131
Court Related	416,565	764,666	769,561	701,051
Interfund Transfers	2,714,819	4,379,380	1,566,921	405,100
Reserves/Contingency	0	0	5,796,717	8,698,334
Total Expenses	61,899,099	61,315,946	65,693,271	68,629,446
<u>Fines and Forfeitures (Fund 101)</u>				
Revenues				
Miscellaneous Revenues	6,299	3,234	0	0
Total Revenues	6,299	3,234	0	0
Expenses				
Total Expenses	0	0	0	0

**Flagler County Board of County Commissioners
FY 2008-2009**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Public Works (Fund 102)</u>				
Revenues				
Other Taxes	882,006	827,712	805,750	840,909
Intergovernmental Revenue	781,985	746,686	751,617	950,714
Charges for Services	1,718,498	1,091,529	950,490	528,279
Miscellaneous Revenues	54,261	23,850	14,442	5,799
Interfund Transfers	0	0	110,100	0
Less 5%	0	0	(102,811)	(116,284)
Cash Carry Forward	0	0	317,996	450,331
Total Revenues	3,436,750	2,689,777	2,847,584	2,659,748
Expenses				
General Government	222,387	142,096	98,856	101,158
Transportation	3,258,306	2,402,685	2,518,192	2,284,193
Interfund Transfers	116,065	58,789	206,492	0
Reserves/Contingency	0	0	24,044	274,397
Total Expenses	3,596,758	2,603,570	2,847,584	2,659,748
<u>Legal Aid Fund (Fund 105)</u>				
Revenues				
Fines & Forfeitures	26,118	24,942	24,888	23,972
Miscellaneous Revenues	0	1,200	0	0
Interfund Transfers	27,798	71,872	21,014	0
Less 5%	0	0	(1,244)	(1,198)
Cash Carry Forward	0	0	6,342	45,674
Total Revenues	53,916	98,014	51,000	68,448
Expenses				
Human Services	67,212	58,791	51,000	51,000
Reserves/Contingency	0	0	0	17,448
Total Expenses	67,212	58,791	51,000	68,448

**Flagler County Board of County Commissioners
FY 2008-2009**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Law Enforcement Trust (Fund 106)</u>				
Revenues				
Fines & Forfeitures	67,800	26,764	0	22,000
Miscellaneous Revenues	2,836	3,333	2,400	421
Less 5%	0	0	0	(1,121)
Cash Carry Forward	0	0	66,922	21,056
Total Revenues	70,636	30,097	69,322	42,356
Expenses				
Public Safety	50,968	52,385	69,322	42,356
Total Expenses	50,968	52,385	69,322	42,356
<u>Law Library (Fund 107)</u>				
Revenues				
Fines & Forfeitures	26,164	24,894	22,091	17,795
Miscellaneous Revenues	305	2,541	342	380
Less 5%	0	0	(1,105)	(908)
Cash Carry Forward	0	0	8,590	12,634
Total Revenues	26,469	27,435	29,918	29,901
Expenses				
Court Related	21,562	12,750	29,918	29,901
Total Expenses	21,562	12,750	29,918	29,901
<u>Court Facilities (Fund 108)</u>				
Revenues				
Fines & Forfeitures	177,735	202,656	133,068	165,000
Miscellaneous Revenues	12,417	21,894	3,760	11,792
Less 5%	0	0	(6,841)	(8,841)
Cash Carry Forward	0	0	117,763	393,081
Total Revenues	190,152	224,550	247,750	561,033
Expenses				
Court Related	34,049	294,612	60,230	61,015
Reserves/Contingency	0	0	187,520	500,018
Total Expenses	34,049	294,612	247,750	561,033

**Flagler County Board of County Commissioners
FY 2008-2009**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Tourist Development Capital Projects (Fund 109)</u>				
Revenues				
Other Taxes	231,062	266,961	246,165	244,618
Miscellaneous Revenues	31,416	43,159	38,251	24,878
Less 5%	0	0	(14,221)	(13,474)
Cash Carry Forward	0	0	956,264	1,078,017
Total Revenues	262,478	310,120	1,226,459	1,334,039
Expenses				
Cultural/Recreation	93,545	14,315	1,226,459	1,334,039
Interfund Transfers	50,000	0	0	0
Total Expenses	143,545	14,315	1,226,459	1,334,039
<u>Tourist Development Promotions & Advertising (Fund 110)</u>				
Revenues				
Other Taxes	423,613	489,429	451,304	448,466
Miscellaneous Revenues	26,122	34,455	23,207	18,519
Less 5%	0	0	(23,725)	(23,349)
Cash Carry Forward	0	0	580,175	654,760
Total Revenues	449,735	523,884	1,030,961	1,098,396
Expenses				
Economic Environment	284,482	412,409	1,030,961	1,098,396
Total Expenses	284,482	412,409	1,030,961	1,098,396
<u>Tourist Development Beach Restoration (Fund 111)</u>				
Revenues				
Other Taxes	115,531	133,481	123,082	122,309
Intergovernmental Revenue	40,000	0	0	0
Miscellaneous Revenues	22,783	34,623	27,993	19,585
Less 5%	0	0	(7,553)	(7,094)
Cash Carry Forward	0	0	699,848	670,158
Total Revenues	178,314	168,104	843,370	804,958
Expenses				
Physical Environment	4,800	269	843,370	804,958
Cultural/Recreation	50,647	32,594	0	0
Total Expenses	55,447	32,863	843,370	804,958

**Flagler County Board of County Commissioners
FY 2008-2009**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Constitutional Gas Tax (Fund 112)</u>				
Revenues				
Intergovernmental Revenue	1,004,661	2,067,592	6,406,198	5,737,325
Miscellaneous Revenues	222,525	558,780	75,000	32,239
Less 5%	0	0	(49,819)	(35,398)
Cash Carry Forward	0	0	7,585,877	1,897,529
Total Revenues	1,227,186	2,626,372	14,017,256	7,631,695
Expenses				
General Government	254,807	291,681	6,304,876	0
Transportation	845,525	1,881,043	6,054,280	6,347,231
Cultural/Recreation	18,903	19,512	1,548,000	0
Interfund Transfers	0	0	110,100	0
Reserves/Contingency	0	0	0	1,284,464
Total Expenses	1,119,235	2,192,236	14,017,256	7,631,695
<u>Countywide Road Damage (Fund 115)</u>				
Revenues				
Miscellaneous Revenues	414	489	0	0
Total Revenues	414	489	0	0
Expenses				
Total Expenses	0	0	0	0
<u>Environmentally Sensitive Lands (Fund 117)</u>				
Revenues				
Miscellaneous Revenues	312,708	308,725	50,000	25,000
Less 5%	0	0	(2,500)	(1,250)
Cash Carry Forward	0	0	3,943,745	2,108,027
Total Revenues	312,708	308,725	3,991,245	2,131,777
Expenses				
Physical Environment	8,664	1,233,623	3,991,245	2,131,777
Total Expenses	8,664	1,233,623	3,991,245	2,131,777

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Utility Regulatory Authority (Fund 120)</u>				
Revenues				
Miscellaneous Revenues	1,617	1,242	1,200	1,000
Less 5%	0	0	(60)	(50)
Cash Carry Forward	0	0	18,036	14,491
Total Revenues	1,617	1,242	19,176	15,441
Expenses				
Physical Environment	3,237	6,778	7,785	960
Reserves/Contingency	0	0	11,391	14,481
Total Expenses	3,237	6,778	19,176	15,441
<u>Government Services Building Administration (Fund 125)</u>				
Revenues				
Miscellaneous Revenues	0	149,839	396,214	0
Interfund Transfers	0	416,957	511,599	0
Total Revenues	0	566,796	907,813	0
Expenses				
General Government	0	504,982	907,813	0
Total Expenses	0	504,982	907,813	0
<u>Transportation Impact Fee East- Old (Fund 130)</u>				
Revenues				
Intergovernmental Revenue	952,805	0	0	0
Miscellaneous Revenues	176,836	9,040	15,440	0
Interfund Transfers	0	241,817	0	0
Less 5%	0	0	(772)	0
Cash Carry Forward	0	0	343,129	345,373
Total Revenues	1,129,641	250,857	357,797	345,373
Expenses				
Transportation	7,184,931	125,686	0	0
Reserves/Contingency	0	0	357,797	345,373
Total Expenses	7,184,931	125,686	357,797	345,373

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DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Transportation Impact Fee West (Fund 131)</u>				
Revenues				
Miscellaneous Revenues	115,114	60,220	61,278	108,036
Less 5%	0	0	(3,063)	(5,401)
Cash Carry Forward	0	0	(57,215)	18,760
Total Revenues	115,114	60,220	1,000	121,395
Expenses				
Transportation	350,980	12,092	1,000	0
Reserves/Contingency	0	0	0	121,395
Total Expenses	350,980	12,092	1,000	121,395
<u>Parks Impact Fee Zone 1 (Fund 132)</u>				
Revenues				
Intergovernmental Revenue	0	0	887,749	415,486
Miscellaneous Revenues	68,216	39,160	90,138	59,828
Less 5%	0	0	(1,814)	(2,991)
Cash Carry Forward	0	0	363,892	385,852
Total Revenues	68,216	39,160	1,339,965	858,175
Expenses				
Cultural/Recreation	24,533	40,072	1,172,016	695,470
Reserves/Contingency	0	0	167,949	162,705
Total Expenses	24,533	40,072	1,339,965	858,175
<u>Parks Impact Fee Zone 2 (Fund 133)</u>				
Revenues				
Miscellaneous Revenues	18,209	6,225	9,784	3,437
Less 5%	0	0	(489)	(172)
Cash Carry Forward	0	0	7,757	9,681
Total Revenues	18,209	6,225	17,052	12,946
Expenses				
Cultural/Recreation	49,533	90,091	282	0
Reserves/Contingency	0	0	16,770	12,946
Total Expenses	49,533	90,091	17,052	12,946

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Parks Impact Fee Zone 3 (Fund 134)</u>				
Revenues				
Miscellaneous Revenues	12,882	5,687	13,973	1,709
Less 5%	0	0	(699)	(85)
Cash Carry Forward	0	0	7,518	18,087
Total Revenues	12,882	5,687	20,792	19,711
Expenses				
Cultural/Recreation	16,908	110,253	20,792	0
Reserves/Contingency	0	0	0	19,711
Total Expenses	16,908	110,253	20,792	19,711
<u>Parks Impact Fee Zone 4 (Fund 135)</u>				
Revenues				
Miscellaneous Revenues	15,371	11,366	7,545	5,706
Less 5%	0	0	(377)	(286)
Cash Carry Forward	0	0	56,175	22,831
Total Revenues	15,371	11,366	63,343	28,251
Expenses				
Cultural/Recreation	419	277	40,202	137
Reserves/Contingency	0	0	23,141	28,114
Total Expenses	419	277	63,343	28,251
<u>Transportation Impact Fee Palm Coast (Fund 136)</u>				
Revenues				
Intergovernmental Revenue	0	1,312,500	2,634,725	0
Miscellaneous Revenues	136,167	49,965	0	0
Cash Carry Forward	0	0	9,981	0
Total Revenues	136,167	1,362,465	2,644,706	0
Expenses				
Transportation	4,135,318	113,065	0	0
Interfund Transfers	0	0	2,634,725	0
Reserves/Contingency	0	0	9,981	0
Total Expenses	4,135,318	113,065	2,644,706	0

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Transportation Impact Fee New East (Fund 137)</u>				
Revenues				
Intergovernmental Revenue	0	0	2,615,275	259,800
Miscellaneous Revenues	1,460,463	451,686	426,714	456,103
Less 5%	0	0	(21,336)	(22,805)
Cash Carry Forward	0	0	4,772	2,550,738
Total Revenues	1,460,463	451,686	3,025,425	3,243,836
Expenses				
Transportation	1,900,443	1,642,456	3,025,425	3,243,836
Interfund Transfers	0	241,817	0	0
Total Expenses	1,900,443	1,884,273	3,025,425	3,243,836
<u>Economic Development (Fund 141)</u>				
Revenues				
Miscellaneous Revenues	35,329	47,548	23,400	29,509
Less 5%	0	0	(1,170)	(1,475)
Cash Carry Forward	0	0	691,090	983,549
Total Revenues	35,329	47,548	713,320	1,011,583
Expenses				
Economic Environment	22,500	29,158	504,537	821,425
Reserves/Contingency	0	0	208,783	190,158
Total Expenses	22,500	29,158	713,320	1,011,583
<u>CDBG-Economic Development (Fund 142)</u>				
Revenues				
Intergovernmental Revenue	462,873	3,687	0	0
Total Revenues	462,873	3,687	0	0
Expenses				
Economic Environment	462,873	3,687	0	0
Total Expenses	462,873	3,687	0	0

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DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>SHIP Program (Fund 143)</u>				
Revenues				
Intergovernmental Revenue	862,111	743,082	813,493	831,789
Miscellaneous Revenues	186,179	120,840	110,000	953
Cash Carry Forward	0	0	286,230	170,364
Total Revenues	1,048,290	863,922	1,209,723	1,003,106
Expenses				
Economic Environment	1,048,291	1,063,186	1,209,723	1,003,106
Total Expenses	1,048,291	1,063,186	1,209,723	1,003,106
<u>Old Kings Road Landfill (Fund 145)</u>				
Revenues				
Miscellaneous Revenues	36,757	36,855	33,400	30,500
Less 5%	0	0	(1,670)	(1,525)
Cash Carry Forward	0	0	673,764	660,338
Total Revenues	36,757	36,855	705,494	689,313
Expenses				
Physical Environment	156,584	52,769	87,984	74,700
Interfund Transfers	15,923	0	0	0
Reserves/Contingency	0	0	617,510	614,613
Total Expenses	172,507	52,769	705,494	689,313
<u>Construction & Demolition Debris Landfill (Fund 146)</u>				
Revenues				
Miscellaneous Revenues	38,363	44,185	38,000	32,000
Less 5%	0	0	(1,900)	(1,600)
Cash Carry Forward	0	0	899,210	908,863
Total Revenues	38,363	44,185	935,310	939,263
Expenses				
Physical Environment	0	13,971	49,751	50,500
Interfund Transfers	90,167	0	0	0
Reserves/Contingency	0	0	885,559	888,763
Total Expenses	90,167	13,971	935,310	939,263

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Bunnell Landfill (Fund 148)</u>				
Revenues				
Miscellaneous Revenues	17,664	19,700	16,500	12,000
Less 5%	0	0	(825)	(600)
Cash Carry Forward	0	0	363,542	360,185
Total Revenues	17,664	19,700	379,217	371,585
Expenses				
Physical Environment	28,480	29,593	51,800	57,200
Interfund Transfers	14,153	0	0	0
Reserves/Contingency	0	0	327,417	314,385
Total Expenses	42,633	29,593	379,217	371,585
<u>CDBG-ED Florida Rock (Fund 150)</u>				
Revenues				
Intergovernmental Revenue	8,737	523,204	0	0
Total Revenues	8,737	523,204	0	0
Expenses				
Economic Environment	8,736	523,203	0	0
Total Expenses	8,736	523,203	0	0
<u>Bimini Gardens MSTU (Fund 175)</u>				
Revenues				
Miscellaneous Revenues	6,432	6,342	6,053	6,131
Less 5%	0	0	(303)	(307)
Cash Carry Forward	0	0	3,698	8,216
Total Revenues	6,432	6,342	9,448	14,040
Expenses				
General Government	177	177	185	14,040
Transportation	10,893	6,168	9,263	0
Total Expenses	11,070	6,345	9,448	14,040

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Colbert Lane Settlement (Fund 176)</u>				
Revenues				
Miscellaneous Revenues	2,580	3,070	0	0
Total Revenues	2,580	3,070	0	0
Expenses				
Total Expenses	0	0	0	0
<u>Espanola Special Assessment (Fund 177)</u>				
Revenues				
Intergovernmental Revenue	5,865	7,910	9,250	8,750
Miscellaneous Revenues	1,526	1,557	1,404	1,575
Less 5%	0	0	(69)	(79)
Cash Carry Forward	0	0	14,233	7,968
Total Revenues	7,391	9,467	24,818	18,214
Expenses				
Human Services	5,891	8,113	24,818	18,214
Total Expenses	5,891	8,113	24,818	18,214
<u>Rima Ridge Special Assessment (Fund 178)</u>				
Revenues				
Intergovernmental Revenue	6,123	7,976	9,250	8,750
Miscellaneous Revenues	2,833	2,830	2,524	2,823
Less 5%	0	0	(126)	(141)
Cash Carry Forward	0	0	41,458	13,777
Total Revenues	8,956	10,806	53,106	25,209
Expenses				
Human Services	6,170	8,241	53,106	25,209
Total Expenses	6,170	8,241	53,106	25,209

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Municipal Services (Fund 180)</u>				
Revenues				
Other Taxes	248,836	0	0	0
Licenses & Permits	53,850	27,755	20,000	10,000
Intergovernmental Revenue	133,317	1,037,873	485,933	707,394
Charges for Services	1,445,177	1,000,974	978,500	654,642
Fines & Forfeitures	908	428	0	21,000
Miscellaneous Revenues	54,827	39,954	16,323	8,656
Other Sources	10,000	0	0	0
Less 5%	0	0	(79,377)	(70,085)
Cash Carry Forward	0	0	598,972	429,436
Total Revenues	1,946,915	2,106,984	2,020,351	1,761,043
Expenses				
General Government	953,834	1,024,275	1,093,278	955,680
Public Safety	42,194	131,846	147,415	145,614
Physical Environment	0	0	0	24,264
Transportation	715,391	703,659	671,520	462,637
Human Services	105,560	119,494	44,592	0
Interfund Transfers	1,191,049	151,003	0	0
Reserves/Contingency	0	0	63,546	172,848
Total Expenses	3,008,028	2,130,277	2,020,351	1,761,043
<u>Building Department (Fund 181)</u>				
Revenues				
Licenses & Permits	1,205,344	647,947	645,000	503,244
Charges for Services	25,261	8,112	6,000	0
Fines & Forfeitures	0	0	0	2,500
Miscellaneous Revenues	40,248	74,974	10,750	40,079
Interfund Transfers	1,180,670	145,746	0	0
Less 5%	0	0	(33,088)	(27,291)
Cash Carry Forward	0	0	1,458,896	1,325,982
Total Revenues	2,451,523	876,779	2,087,558	1,844,514
Expenses				
Public Safety	977,207	832,647	1,004,727	818,871
Reserves/Contingency	0	0	1,082,831	1,025,643
Total Expenses	977,207	832,647	2,087,558	1,844,514

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Mediation / Arbitration (Fund 190)</u>				
Revenues				
Miscellaneous Revenues	821	970	0	0
Total Revenues	821	970	0	0
Expenses				
Total Expenses	0	0	0	0
<u>Court Services (Fund 191)</u>				
Revenues				
Miscellaneous Revenues	2,437	1,836	0	0
Interfund Transfers	0	2,093	0	0
Total Revenues	2,437	3,929	0	0
Expenses				
Court Related	5,238	55,353	0	0
Total Expenses	5,238	55,353	0	0
<u>Domestic Violence (Fund 192)</u>				
Revenues				
Fines & Forfeitures	1,763	1,531	2,000	900
Miscellaneous Revenues	242	336	125	27
Less 5%	0	0	0	(47)
Cash Carry Forward	0	0	9,044	0
Total Revenues	2,005	1,867	11,169	880
Expenses				
Interfund Transfers	0	0	11,169	880
Total Expenses	0	0	11,169	880

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Alcohol & Drug Abuse Trust Fund (Fund 193)</u>				
Revenues				
Fines & Forfeitures	0	2,286	1,250	2,904
Miscellaneous Revenues	198	222	190	167
Less 5%	0	0	0	(154)
Cash Carry Forward	0	0	3,245	5,581
Total Revenues	198	2,508	4,685	8,498
Expenses				
Court Related	0	10	4,685	8,498
Total Expenses	0	10	4,685	8,498
<u>Court Innovations /Technology (Fund 194)</u>				
Revenues				
Fines & Forfeitures	610,662	411,792	555,000	247,772
Miscellaneous Revenues	51,798	73,012	10,000	8,229
Less 5%	0	0	(28,250)	(12,800)
Cash Carry Forward	0	0	9,552	274,286
Total Revenues	662,460	484,804	546,302	517,487
Expenses				
General Government	224	862	0	1,000
Court Related	56,669	1,712,774	546,302	123,941
Reserves/Contingency	0	0	0	392,546
Total Expenses	56,893	1,713,636	546,302	517,487

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Juvenile Diversion (Fund 195)</u>				
Revenues				
Fines & Forfeitures	62,579	25,618	28,419	21,600
Miscellaneous Revenues	2,675	4,237	2,086	401
Interfund Transfers	62,276	0	0	0
Less 5%	0	0	(1,052)	(1,100)
Cash Carry Forward	0	0	0	13,360
Total Revenues	127,530	29,855	29,453	34,261
Expenses				
Interfund Transfers	0	0	10,817	34,261
Court Related	63,061	(115)	18,636	0
Total Expenses	63,061	(115)	29,453	34,261
<u>Crime Prevention Fund (Fund 196)</u>				
Revenues				
Fines & Forfeitures	37,755	35,439	0	32,392
Miscellaneous Revenues	1,941	4,049	0	4,471
Less 5%	0	0	0	(1,843)
Cash Carry Forward	0	0	0	149,061
Total Revenues	39,696	39,488	0	184,081
Expenses				
General Government	0	0	0	250
Reserves/Contingency	0	0	0	183,831
Total Expenses	0	0	0	184,081
<u>Court Innovations (Fund 197)</u>				
Revenues				
Fines & Forfeitures	25,962	25,257	27,000	21,000
Miscellaneous Revenues	1,201	2,391	2,236	5,146
Interfund Transfers	0	0	10,817	34,261
Less 5%	0	0	(1,462)	(1,307)
Cash Carry Forward	0	0	49,687	171,545
Total Revenues	27,163	27,648	88,278	230,645
Expenses				
Court Related	0	0	88,278	207,580
Reserves/Contingency	0	0	0	23,065
Total Expenses	0	0	88,278	230,645

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Teen Court (Fund 198)</u>				
Revenues				
Fines & Forfeitures	0	42,894	40,000	36,000
Miscellaneous Revenues	0	88	0	600
Interfund Transfers	0	10,598	3,248	12,600
Less 5%	0	0	(2,000)	(1,829)
Cash Carry Forward	0	0	31,258	20,129
Total Revenues	0	53,580	72,506	67,500
Expenses				
Court Related	0	64,293	72,506	67,500
Total Expenses	0	64,293	72,506	67,500
<u>(ESL) Series 1998 (Fund 203)</u>				
Revenues				
Other Taxes	577,380	567,083	554,940	156,809
Miscellaneous Revenues	29,757	39,983	24,091	1,390
Less 5%	0	0	(28,952)	(7,910)
Cash Carry Forward	0	0	479,505	443,590
Total Revenues	607,137	607,066	1,029,584	593,879
Expenses				
General Government	591,157	591,530	590,516	593,879
Reserves/Contingency	0	0	439,068	0
Total Expenses	591,157	591,530	1,029,584	593,879
<u>Colbert Lane Special Assessment (Fund 207)</u>				
Revenues				
Miscellaneous Revenues	428,053	419,263	415,395	398,351
Less 5%	0	0	(20,770)	(19,477)
Cash Carry Forward	0	0	11,401	631,670
Total Revenues	428,053	419,263	406,026	1,010,544
Expenses				
General Government	428,741	416,467	406,026	397,533
Reserves/Contingency	0	0	0	613,011
Total Expenses	428,741	416,467	406,026	1,010,544

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Reserve Colbert Lane (Fund 208)</u>				
Revenues				
Miscellaneous Revenues	24,109	28,520	28,445	0
Less 5%	0	0	(1,422)	0
Cash Carry Forward	0	0	586,468	0
Total Revenues	24,109	28,520	613,491	0
Expenses				
Reserves/Contingency	0	0	613,491	0
Total Expenses	0	0	613,491	0
 <u>(ESL) II Series 2005 (Fund 209)</u>				
Revenues				
Other Taxes	550,756	555,409	532,938	583,553
Miscellaneous Revenues	54,369	58,544	29,273	18,200
Less 5%	0	0	(28,111)	(30,088)
Cash Carry Forward	0	0	923,606	830,638
Total Revenues	605,125	613,953	1,457,706	1,402,303
Expenses				
General Government	671,506	673,278	674,394	669,844
Reserves/Contingency	0	0	783,312	732,459
Total Expenses	671,506	673,278	1,457,706	1,402,303
 <u>Capital Construction Sinking, \$34,105,000 Bond, Series 2005 (Fund 210)</u>				
Revenues				
Other Taxes	0	1,436,373	1,489,866	1,411,506
Intergovernmental Revenue	0	0	0	1,276,008
Miscellaneous Revenues	134,437	185,428	130,411	94,205
Interfund Transfers	2,559,821	1,328,374	1,031,060	0
Less 5%	0	0	(81,014)	(139,083)
Cash Carry Forward	0	0	4,827,436	4,527,180
Total Revenues	2,694,258	2,950,175	7,397,759	7,169,816
Expenses				
General Government	752,316	2,597,909	2,596,470	2,611,402
Reserves/Contingency	0	0	4,801,289	4,558,414
Total Expenses	752,316	2,597,909	7,397,759	7,169,816

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)				
Revenues				
Other Taxes	0	0	2,070,634	2,040,754
Miscellaneous Revenues	9,895	19,446	18,080	1,245
Interfund Transfers	1,651,856	1,982,578	0	0
Less 5%	0	0	(104,436)	(102,100)
Cash Carry Forward	0	0	13,894	41,004
Total Revenues	1,661,751	2,002,024	1,998,172	1,980,903
Expenses				
General Government	1,647,856	1,979,423	1,998,172	1,980,903
Total Expenses	1,647,856	1,979,423	1,998,172	1,980,903
Emergency Communications E911 (Fund 302)				
Revenues				
Intergovernmental Revenue	199,144	178,243	200,433	221,953
Miscellaneous Revenues	298,996	320,504	298,005	299,810
Interfund Transfers	4,288	0	0	0
Less 5%	0	0	(24,207)	(26,041)
Cash Carry Forward	0	0	319,529	747,565
Total Revenues	502,428	498,747	793,760	1,243,287
Expenses				
Public Safety	396,404	436,281	464,390	1,023,843
Reserves/Contingency	0	0	329,370	219,444
Total Expenses	396,404	436,281	793,760	1,243,287
Environmental Sensitive Lands (Fund 303)				
Revenues				
Miscellaneous Revenues	4,604	5,479	5,418	0
Less 5%	0	0	(270)	0
Cash Carry Forward	0	0	111,993	0
Total Revenues	4,604	5,479	117,141	0
Expenses				
Physical Environment	0	0	117,141	0
Total Expenses	0	0	117,141	0

Flagler County Board of County Commissioners
FY 2008-2009

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Beachfront Parks Capital (Fund 307)</u>				
Revenues				
Intergovernmental Revenue	0	(5,239)	0	25,000
Miscellaneous Revenues	52,426	59,584	64,387	61,074
Less 5%	0	0	(3,219)	(3,054)
Cash Carry Forward	0	0	1,289,260	1,221,482
Total Revenues	52,426	54,345	1,350,428	1,304,502
Expenses				
Transportation	0	(3,975)	0	0
Cultural/Recreation	492	25,061	284,011	174,857
Reserves/Contingency	0	0	1,066,417	1,129,645
Total Expenses	492	21,086	1,350,428	1,304,502
<u>Beachfront Park Maintenance (Fund 308)</u>				
Revenues				
Miscellaneous Revenues	35,562	39,870	40,703	42,588
Less 5%	0	0	(2,035)	(2,129)
Cash Carry Forward	0	0	814,059	851,765
Total Revenues	35,562	39,870	852,727	892,224
Expenses				
General Government	112	439	384	384
Cultural/Recreation	0	0	0	9,769
Reserves/Contingency	0	0	852,343	882,071
Total Expenses	112	439	852,727	892,224

**Flagler County Board of County Commissioners
FY 2008-2009**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Major Capital Projects OLD (Fund 309)</u>				
Revenues				
Other Taxes	1,238,153	0	0	0
Charges for Services	25,287	0	0	0
Miscellaneous Revenues	2,169,326	747,362	0	0
Cash Carry Forward	0	0	1,626,386	0
Total Revenues	3,432,766	747,362	1,626,386	0
Expenses				
General Government	29,948,271	24,268,090	0	0
Public Safety	5,418,337	55,603	0	0
Cultural/Recreation	97,194	145,237	1,626,386	0
Interfund Transfers	2,254,774	0	0	0
Total Expenses	37,718,576	24,468,930	1,626,386	0
<u>Major Capital Projects NEW (Fund 310)</u>				
Revenues				
Intergovernmental Revenue	0	0	0	412,975
Miscellaneous Revenues	0	0	0	100,000
Interfund Transfers	0	0	0	392,500
Total Revenues	0	0	0	905,475
Expenses				
Transportation	0	0	0	100,000
Cultural/Recreation	0	0	0	805,475
Total Expenses	0	0	0	905,475

**Flagler County Board of County Commissioners
FY 2008-2009**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Airport (Fund 401)</u>				
Revenues				
Intergovernmental Revenue	244,019	331,907	288,134	3,233,292
Charges for Services	2,410,450	2,963,691	3,395,100	3,698,750
Miscellaneous Revenues	1,071,342	124,648	21,554	40,650
Other Sources	0	0	0	1,200,000
Less 5%	0	0	(191,309)	(185,800)
Cash Carry Forward	0	0	666,155	707,516
Total Revenues	3,725,811	3,420,246	4,179,634	8,694,408
Expenses				
Physical Environment	0	0	21,000	25,000
Transportation	2,653,223	3,082,681	3,478,233	7,664,814
Economic Environment	0	4,158	0	0
Reserves/Contingency	0	0	680,401	1,004,594
Total Expenses	2,653,223	3,086,839	4,179,634	8,694,408
<u>Sanitary Landfill (Fund 402)</u>				
Revenues				
Other Taxes	38,013	13,558	0	0
Intergovernmental Revenue	191,176	191,176	277,316	277,316
Charges for Services	156,586	182	0	39,200
Miscellaneous Revenues	141,123	121,687	60,000	55,000
Interfund Transfers	120,243	0	0	0
Cash Carry Forward	0	0	1,531,765	2,047,473
Total Revenues	647,141	326,603	1,869,081	2,418,989
Expenses				
Physical Environment	877,411	190,508	293,194	299,899
Interfund Transfers	66,630	37,546	0	0
Reserves/Contingency	0	0	1,575,887	2,119,090
Total Expenses	944,041	228,054	1,869,081	2,418,989

**Flagler County Board of County Commissioners
FY 2008-2009**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Public Transportation (fund 403)</u>				
Revenues				
Intergovernmental Revenue	672,842	500,648	440,590	0
Charges for Services	181,229	183,430	198,000	0
Miscellaneous Revenues	35,265	25,391	24,000	0
Interfund Transfers	262,359	179,408	206,492	0
Other Sources	550,765	615,258	496,399	0
Less 5%	0	0	(35,920)	0
Cash Carry Forward	0	0	2,110	0
Total Revenues	1,702,460	1,504,135	1,331,671	0
Expenses				
Transportation	1,362,684	1,585,720	1,274,185	0
Reserves/Contingency	0	0	57,486	0
Total Expenses	1,362,684	1,585,720	1,331,671	0
<u>Utility (Fund 404)</u>				
Revenues				
Intergovernmental Revenue	0	0	2,174,900	1,247,444
Charges for Services	460,114	477,731	501,137	446,628
Miscellaneous Revenues	173,325	57,353	28,675	25,767
Interfund Transfers	41,000	0	0	0
Other Sources	117,500	0	3,580,063	1,741,593
Less 5%	0	0		
Cash Carry Forward	0	0	524,682	754,680
Total Revenues	791,939	535,084	6,809,457	4,216,112
Expenses				
Physical Environment	586,103	626,751	6,266,888	3,853,664
Reserves/Contingency	0	0	542,569	362,448
Total Expenses	586,103	626,751	6,809,457	4,216,112

**Flagler County Board of County Commissioners
FY 2008-2009**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Residential Solid Waste Collection (Fund 405)</u>				
Revenues				
Other Taxes	0	87,814	128,488	14,730
Charges for Services	0	969,535	1,597,865	1,392,192
Miscellaneous Revenues	0	22,008	13,069	14,298
Less 5%	0	0	(86,971)	(71,061)
Cash Carry Forward	0	0	(73,259)	514,325
Total Revenues	0	1,079,357	1,579,192	1,864,484
Expenses				
Physical Environment	0	979,644	1,275,748	1,401,322
Reserves/Contingency	0	0	303,444	463,162
Total Expenses	0	979,644	1,579,192	1,864,484
<u>Health Insurance Fund (Fund 603)</u>				
Revenues				
Miscellaneous Revenues	8,456,382	9,595,812	10,135,749	6,996,238
Interfund Transfers	360,195	387,500	0	0
Cash Carry Forward	0	0	1,181,701	4,961,293
Total Revenues	8,816,577	9,983,312	11,317,450	11,957,531
Expenses				
General Government	0	1,266	0	4,300
Other Uses	6,862,705	6,532,071	10,135,749	6,991,938
Interfund Transfers	0	3,000,000	0	1,000,000
Reserves/Contingency	0	0	1,181,701	3,961,293
Total Expenses	6,862,705	9,533,337	11,317,450	11,957,531

Flagler County Board of County Commissioners
FY 2008-2009

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
<u>Daytona North Service District (Fund 702)</u>				
Revenues				
Other Taxes	68,399	72,024	75,000	72,000
Fines & Forfeitures	474	0	0	0
Miscellaneous Revenues	275,382	265,966	265,330	270,200
Excess Fees	3,447	2,494	0	0
Less 5%	0	0	(17,017)	(16,804)
Cash Carry Forward	0	0	27,395	87,800
Total Revenues	347,702	340,484	350,708	413,196
Expenses				
General Government	27,345	35,284	26,700	31,410
Transportation	1,010,924	234,052	175,501	176,000
Reserves/Contingency	0	0	148,507	205,786
Total Expenses	1,038,269	269,336	350,708	413,196

**Flagler County Board of County Commissioners
FY 2008-2009**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 08-09
GENERAL FUND (001)	
Reserve for Contingency	300,000
Set aside as Board directs	
Designated for Fund Balance Policy	6,740,000
Transfer from Health Insurance	1,000,000
Reserve for Fund Balance Policy 2009 addition	1,400,887
2008 Carry Forward	4,339,113
Encumbrances	48,000
Allocation to carry forward prior year encumbrances	
Emergency Disaster Response	250,000
Personnel Services Reserves	310,309
Reserve Future Growth (09/30/07 Financial Statement)	309,927
Bay Drive Developer	1,000
Bulow Plantation DRI	8,075
Equity Land	7,038
Fire Rescue Facility - Palm Coast Plantation	240,902
Fire Rescue - Flagler Polo	12,320
Grand Haven DRI Amendment	677
Matanzas Shores	5,709
Matanzas Shores DRI Amendment	2,694
Plantation Bay Amendment	9,661
Reserve for Patrol Car	3,645
Reserve for Sheriff Repeater Station	652
River Club 1st Amendment	16,959
River Club 2nd Amendment	595
Future Design Costs for Jail Expansion	365,098
Helicopter Reserves	375,000
	<hr/>
General Fund	8,698,334

**Flagler County Board of County Commissioners
FY 2008-2009**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 08-09
COUNTY TRANSPORTATION TRUST FUND (102)	274,397
Personnel Services Reserves	48,222
Carry Forward Balance for Future Rolling Stock Plan	137,820
Hammock Dunes DRI Punch List	1,000
Fairchild Oaks 5 yr bond 2003	69,216
Hammock on River-Cash Maintenance for Subdivision Improvement	18,139
LEGAL AID FUND (105)	17,448
Reserve for Contingency	
COURT FACILITIES FUND (108)	500,018
Reserve for Contingency	
CONSTITUTIONAL GAS TAX (112)	1,284,464
Future 5 year Capital Plan Projects	
UTILITY REGULATORY AUTHORITY FUND (120)	14,481
Reserve for Contingency	
TRANSPORTATION IMPACT FEE EAST- Old (130)	345,373
Reserves Future Growth (09/30/06 Financial Statement)	
Signal - Harborview/Colbert Lane	80,000
Palm Coast Parkway/Colbert Lane	4,500
Belle Terre Parkway Widening	158,617
Signal - Palm Coast Plantation	32,505
Signal - Waterside Parkway/Colbert Lane	69,751
TRANSPORTATION IMPACT FEE WEST (131)	121,395
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 1 (132)	162,705
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 2 (133)	12,946
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 3 (134)	19,711
Reserve for Future Capital Outlay	

**Flagler County Board of County Commissioners
FY 2008-2009**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 08-09
PARK IMPACT FEE ZONE 4 (135)	28,114
Reserve for Future Capital Outlay	
ECONOMIC DEVELOPMENT (141)	190,158
Reserve for Future Loans "Pre-Closeout"	
OLD KINGS ROAD LANDFILL(145)	614,613
Reserve - Long Term Maintenance, Required Escrow	
CONSTRUCTION & DEMOLITION DEBRIS LANDFILL (146)	888,763
Reserve - Long Term Maintenance, Required Escrow	
BUNNELL LANDFILL(148)	314,385
Reserve - Long Term Maintenance, Required Escrow	
MUNICIPAL SERVICE FUND (180)	172,848
Personnel Services Reserves	21,009
Old Brick Township DRI	151,839
BUILDING DEPARTMENT FUND (181)	1,025,643
Reserve for Contingency	1,006,575
Personnel Services Reserves	19,068
COURT INNOVATIONS/ TECHNOLOGY FUND (194)	392,546
CRIME PREVENTION FUND (196)	183,831
COURT INNOVATIONS FUND (197)	23,065
COLBERT LANE SPECIAL ASSESSMENT (207)	613,011
ESL II SERIES 2005 (209)	732,459
CAPITAL CONSTRUCTION - SINKING FUND (210)	4,558,414

**Flagler County Board of County Commissioners
FY 2008-2009**

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 08-09
EMERGENCY COMMUNICATIONS E911 (302)		219,444
Designated for Future Use	143,576	
E-911 Wireless	69,204	
Personnel Services Reserves	6,664	
BEACH FRONT PARK FUND (307)		1,129,645
Reserve for Future Capital Outlay		
BEACHFRONT PARK MAINTENANCE (308)		882,071
Reserve for Future Capital Outlay		
AIRPORT FUND (401)		1,004,594
Personnel Services Reserves	8,233	
Reserve For Future Capital Outlay	996,361	
SOLID WASTE FUND (402)		2,119,090
Reserve for Contingency	2,114,157	
Personnel Services Reserves	4,933	
UTILITY (404)		362,448
Personnel Services Reserves	3,181	
Reserve for Future Capital Outlay	359,267	
WASTE MANAGEMENT UTILITY FUND (405)		437,292
Designated for Future Use	437,292	
HEALTH INSURANCE (603)		3,961,293
Designated for Future Use	3,961,293	
DAYTONA NORTH SERVICE DISTRICT FUND (702)		205,786
Reserve for Future Capital Outlay		
	TOTAL RESERVES - ALL FUNDS	<u><u>31,510,785</u></u>

**Flagler County Board of County Commissioners
FY 2008-2009**

INTERFUND TRANSFERS SUMMARY

TRANSFERS TO:	GENERAL FUND	COURT INNOVATIONS	TEEN COURT FUND	NEW MAJOR CAPITAL PROJECT	TOTAL
General Fund			12,600	392,500	405,100
Domestic Violence Trust	880				880
Juvenile Diversion		34,261			34,261
Health Insurance Fund	1,000,000				1,000,000
TOTAL	1,000,880	34,261	12,600	392,500	1,440,241

General Fund

Teen Court Fund subsidy to the program

New Major Capital Project Fund for:

Grant match for Bull Creek Park improvements \$42,500

Styles Creek Bridge repairs \$300,000

River To Sea caretakers residence \$50,000

Domestic Violence Trust

General Fund subsidy for incarceration costs

Juvenile Diversion

Transfer to Court Innovations

Health Insurance Fund

Transfer to General Fund for prior year's advancements

**Flagler County Board of County Commissioners
FY 2008-2009**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/05	CASH CARRY FORWARD 09/30/06	CASH CARRY FORWARD 09/30/07	ESTIMATED CARRY FORWARD 09/30/08
001	General Fund	4,275,033	9,459,829	12,674,764	12,028,267
SPECIAL REVENUE FUNDS					
101	Fine and Forfeiture	18,572	24,870	28,104	0
102	County Transportation Trust (Public Works)	754,175	594,167	680,379	450,331
105	Legal Aid	24,063	10,767	49,990	45,674
106	Law Enforcement Trust	49,550	69,218	46,930	21,056
107	Law Library	2,337	7,244	21,930	12,634
108	Court Facilities	229,821	385,925	315,862	393,081
109	Tourist Development Tax 50%	677,124	796,058	1,091,863	1,078,017
110	Tourist Development Tax 35%	507,277	672,530	784,005	654,760
111	Tourist Development Tax 15%	480,100	602,967	738,208	670,158
112	Constitutional Gas Tax	7,147,508	7,131,300	7,565,437	1,897,529
115	County Wide Road Damage	9,160	9,574	10,063	0
117	Environmentally Sensitive Lands	6,677,032	6,981,076	6,056,178	2,108,027
120	Utility Regulatory	28,081	26,460	20,925	14,491
130	Transportation Impact Fees East-Old	6,206,743	151,454	276,626	345,373
131	Transportation Impact Fees West	107,120	(128,746)	(80,618)	18,760
132	Park Impact Fees-Zone 1	345,309	388,992	388,079	385,852
133	Park Impact Fees-Zone 2	121,375	90,050	6,184	9,681
134	Park Impact Fees-Zone 3	144,652	140,627	36,060	18,087
135	Park Impact Fees-Zone 4	29,322	44,274	55,363	22,831
136	Transportation Impact Fees Palm Coast	4,675,425	676,274	1,925,674	0
137	Transportation Impact Fees East-New	1,979,693	1,539,713	107,127	2,550,738
141	Economic Development	912,280	925,109	943,499	983,549
143	State Housing Initiatives Partnership	1,156,372	1,156,372	957,109	170,364
145	Old Kings Road Landfill	863,514	727,764	711,850	660,338
146	Construction & Demolition Debris Landfill	924,214	872,410	902,624	908,863
148	Bunnell Landfill	415,850	390,881	380,988	360,185

**Flagler County Board of County Commissioners
FY 2008-2009**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/05	CASH CARRY FORWARD 09/30/06	CASH CARRY FORWARD 09/30/07	ESTIMATED CARRY FORWARD 09/30/08
SPECIAL REVENUE FUNDS (continued)					
175	Bimini Gardens MSTU	16,083	11,516	11,568	8,216
176	Colbert Lane Settlement	57,135	59,715	62,785	0
177	Espanola Special Assessment	4,461	14,186	7,344	7,968
178	Rima Ridge Special Assessment	7,016	33,998	12,419	13,777
180	Municipal Services	1,982,511	921,397	898,105	429,436
181	Building Department	(99)	1,474,207	1,518,339	1,325,982
190	Mediation/Arbitration	18,180	19,001	19,971	0
191	Court Services	54,228	51,427	(28)	0
192	Domestic Violence	5,101	7,106	8,973	0
193	Alcohol & Drug Abuse Trust	4,375	4,573	7,071	5,581
194	Court Innovations/Technology	829,160	1,434,727	205,895	274,286
195	Juvenile Diversion	18,708	83,173	113,142	13,360
196	Crime Prevention	33,306	73,002	112,490	149,061
197	Court Innovations	21,296	63,196	76,107	171,545
198	Teen Court	0	12,035	(11,038)	20,129
302	Emergency Communications E911	209,553	315,576	378,043	747,565
702	Daytona North Service District	684,868	(5,984)	65,164	87,800
	Total Special Revenue Funds	38,432,551	28,860,181	27,506,789	17,035,085
DEBT SERVICE FUNDS					
203	ESL II Series 1998	468,060	485,246	500,781	443,590
207	Colbert Lane-Special Assessment	23,765	28,261	34,956	631,670
208	Reserve Colbert Lane	533,914	558,023	586,543	0
209	Environmentally Sensitive Lands II	1,092,728	1,027,499	968,172	830,638
210	Capital Construction Sinking	2,512,312	4,454,255	4,806,521	4,527,180
211	Judicial Center Bond Sinking	0	13,895	36,496	41,004
	Total Debt Service Funds	4,630,779	6,567,179	6,933,469	6,474,082

**Flagler County Board of County Commissioners
FY 2008-2009**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/05	CASH CARRY FORWARD 09/30/06	CASH CARRY FORWARD 09/30/07	ESTIMATED CARRY FORWARD 09/30/08
CAPITAL PROJECT FUNDS					
303	Environmentally Sensitive Lands	101,971	106,575	112,054	0
307	Beachfront Park	1,214,298	1,266,232	1,299,489	1,221,482
308	Beachfront Park Maintenance	745,917	781,366	820,799	851,765
309	Major Capital Project-Old	60,488,345	26,202,534	2,480,967	0
	Total Capital Project Funds	62,550,531	28,356,707	4,713,309	2,073,247
ENTERPRISE FUNDS					
401	Airport	6,871,467	350,880	624,880	707,516
402	Solid Waste	2,381,556	1,560,596	1,987,473	2,047,473
403	Public Transportation	294,096	79,170	147,841	0
404	Utilities	191,044	(1,156,824)	695,541	754,680
405	Residential Solid Waste Collection	0	0	72,179	514,325
	Total Enterprise Funds	9,738,163	833,822	3,527,914	4,023,994
INTERNAL SERVICE FUND					
603	Health Insurance	(133,057)	1,820,814	3,744,250	4,961,293
	Total Internal Service Fund	(133,057)	1,820,814	3,744,250	4,961,293
	TOTAL	119,494,000	75,898,532	59,100,495	46,595,968