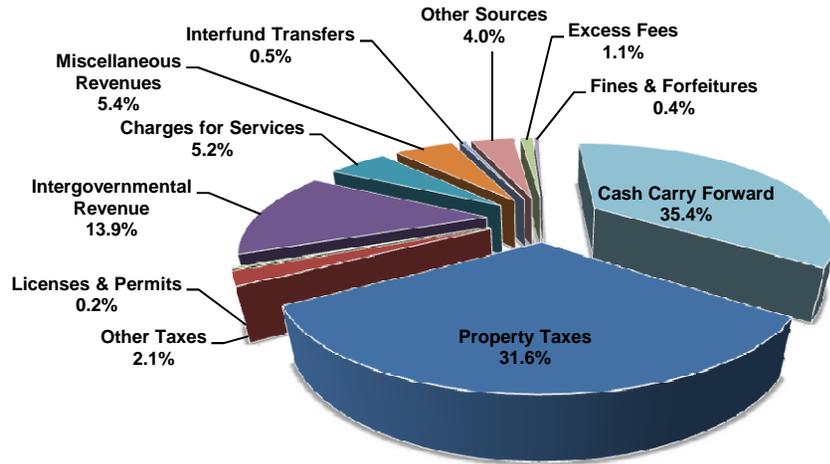


**Flagler County Board of County Commissioners
FY 2010-2011**

SOURCES OF ALL FUNDS



Revenues

Property Taxes	\$	46,425,085
Other Taxes		3,148,669
Licenses & Permits		291,950
Intergovernmental Revenue		20,452,904
Charges for Services		7,702,970
Miscellaneous Revenues		7,998,302
Interfund Transfers		762,134
Other Sources		5,901,567
Excess Fees		1,656,829
Fines & Forfeitures		584,328
Cash Carry Forward		52,084,238
Less 5%		(3,285,803)
Total Revenues	\$	143,723,173

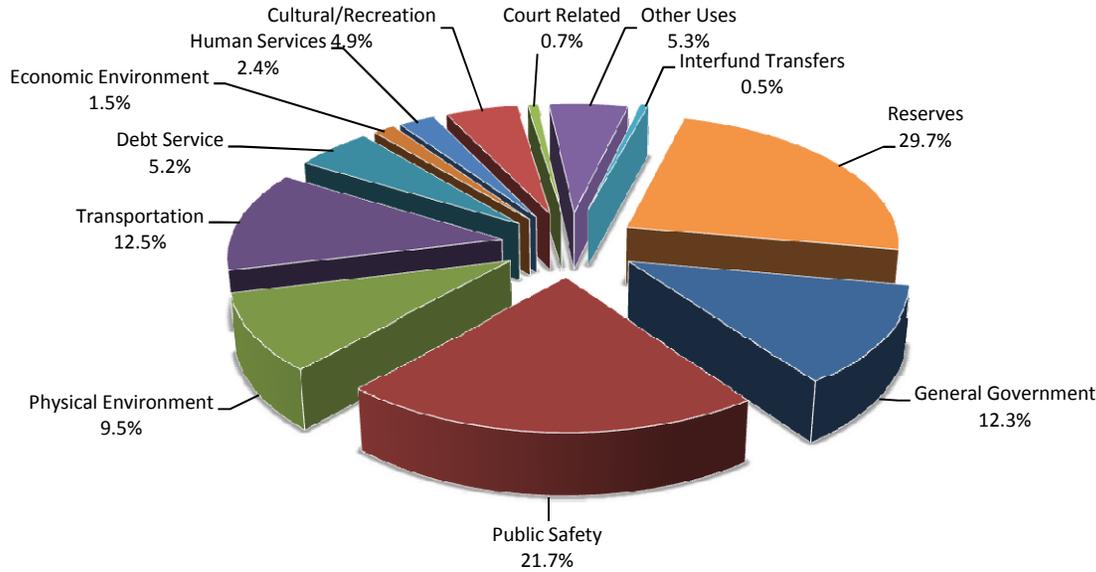
Total estimated revenues for fiscal year 2010-11 are \$143,723,173 which is an increase of \$1,353,769 from the adopted fiscal year 2009-10 budget. The pie chart above details the sources of funds included in the approved fiscal year 2010-11 budget. The increase is a combination of various increases in revenues with the largest increase being Intergovernmental Revenues (i.e. Grants, etc.).

Flagler County is providing a Cash Carry Forward balance of \$52,084,238. Although the amount is 35.4% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$	15,216,282
Special Revenues Funds		19,211,880
Debt Service Funds		5,891,517
Capital Project Funds		2,382,513
Enterprise Funds		5,328,046
Internal Service Funds		4,054,000
	\$	52,084,238

**Flagler County Board of County Commissioners
FY 2010-2011**

USE OF ALL FUNDS



Expenses		
General Government	\$	17,665,004
Public Safety		31,144,861
Physical Environment		13,596,513
Transportation		17,904,273
Debt Service		7,516,073
Economic Environment		2,147,311
Human Services		3,519,478
Cultural/Recreation		6,976,406
Court Related		993,911
Other Uses		7,590,981
Interfund Transfers		762,134
Reserves/Contingency		33,906,228
	\$	<u>143,723,173</u>

The pie chart above is a summary of the uses of funds (as included in the approved fiscal year 2010-2011 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 12.3% of 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.

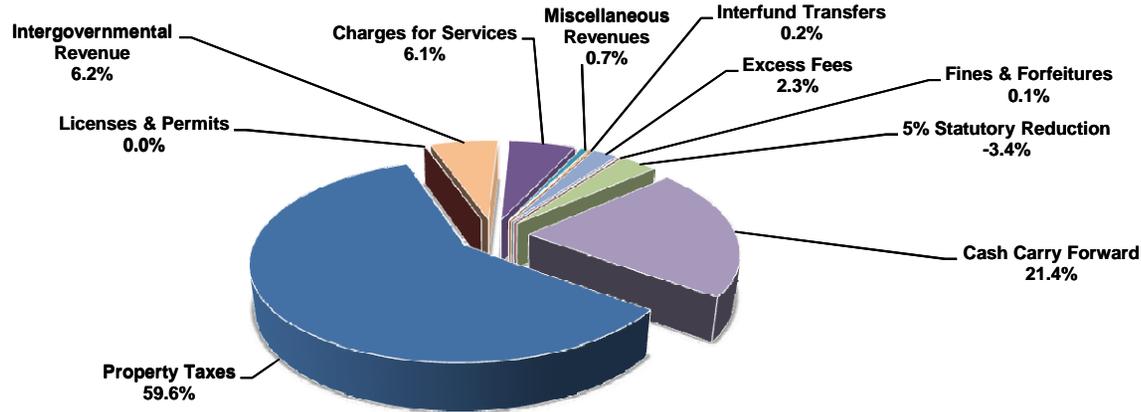
Other Uses includes various reserves including reserves for contingencies, reserves for cash to be carried forward, reserve for debt service and reserve for capital outlay. Funds in special purpose funds such as impact fee funds are frequently budgeted in a reserve for future capital outlay until specific purposes for their use are determined. A total of \$7,303,599 is included in the general fund reserve for cash account in support of the Board's adopted fund balance policy.

Reserves		
General Fund	\$	7,303,599
Special Revenues Funds		11,643,375
Debt Service Funds		6,279,760
Capital Project Funds		1,911,613
Enterprise Funds		3,632,286
Internal Service Funds		3,135,595
	\$	<u>33,906,228</u>

**Flagler County Board of County Commissioners
FY 2010-2011**

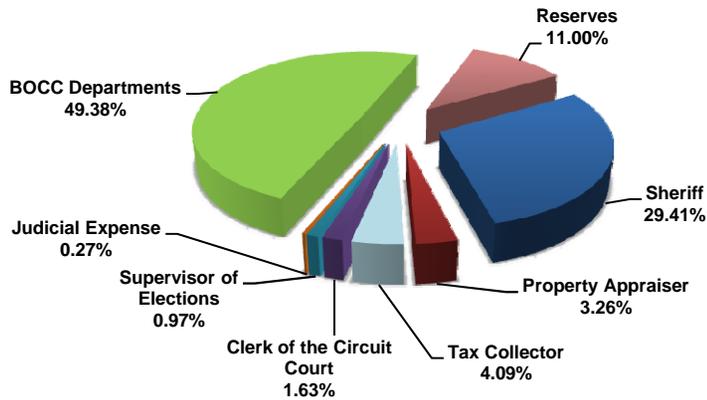
GENERAL FUND

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	\$ 42,432,951
Licenses & Permits	34,000
Intergovernmental Revenue	4,392,034
Charges for Services	4,361,926
Miscellaneous Revenues	479,125
Interfund Transfers	150,800
Excess Fees	1,654,829
Fines & Forfeitures	85,797
5% Statutory Reduction	(2,406,215)
Cash Carry Forward	15,216,282
Total Revenues	\$ 66,401,529

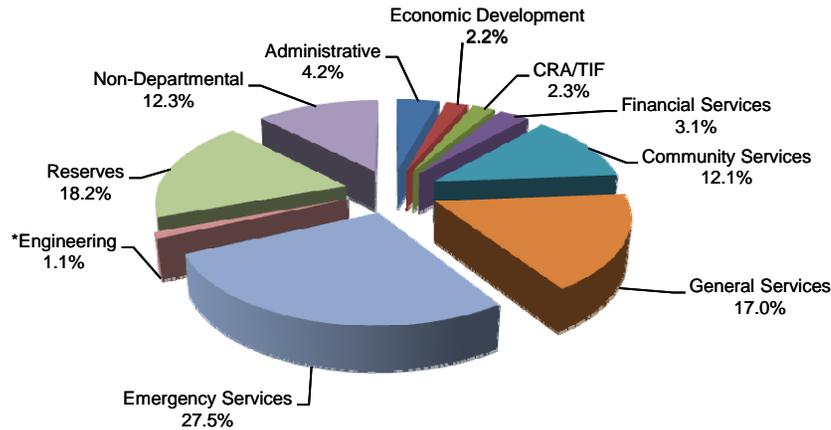
The General Fund services in the budget include:



Expenses	
Sheriff	\$ 19,529,340
Property Appraiser	2,162,878
Tax Collector	2,715,567
Clerk of the Circuit Court	1,081,222
Supervisor of Elections	641,192
Judicial Expense	180,010
	<hr/>
BOCC Departments	32,787,721
Reserves	7,303,599
Total Expenses	\$ 66,401,529

**Flagler County Board of County Commissioners
FY 2010-2011**

The graph and chart below display the details of expenses for the BOCC controlled Departments. The categories include: **Administrative**-Board of County Commissioners, Administration, Land Management, 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.



Expenses	
Administrative	1,686,651
Economic Development	880,000
CRA/TIF	904,566
Financial Services	1,224,721
Community Services	4,853,128
General Services	6,831,855
Emergency Services	11,013,314
*Engineering	447,915
Reserves	7,303,599
Non-Departmental	4,945,571
	<u><u>\$ 40,091,320</u></u>

*Moved from Municipal Services Fund

An overall decrease in General Fund expenditures for this fiscal year from the prior fiscal year is \$2,203,614 (this includes FY10 Engineering expenses that totaled \$455,074).

	Fiscal Year 2009/2010	Fiscal Year 2010/2011	Difference
Constitutional Officers	\$ 26,063,365	\$ 26,130,199	\$ (66,834)
Judicial Expenses	125,521	180,010	\$ (54,489)
BOCC Departments	30,878,136	31,003,155	\$ (125,019)
CRA's	1,099,830	904,566	\$ 195,264
Economic Development	990,000	880,000	\$ 110,000
Reserves	8,871,456	7,303,599	\$ 1,567,857
	<u><u>\$ 68,028,308</u></u>	<u><u>\$ 66,401,529</u></u>	<u><u>\$ 1,626,779</u></u>

**Flagler County Board of County Commissioners
FY 2010-2011**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY10 BUDGET	FY11 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Board of County Commissioners	414,795	412,015	412,015	0		page 3-5
Administration	643,486	638,793	638,793	0		page 3-8
Land Management	78,143	83,575	83,575	0		page 3-10
Economic Development	990,000	880,000	880,000	0		page 3-14
County Attorney	566,825	552,268	552,268	0		page 3-12
Budget Office	440,422	470,994	458,437	12,557	staff time TDC	page 3-18
Purchasing	245,824	243,058	243,058	0		page 3-21
Information Technology	491,327	510,669	463,426	47,243	Sup. Of Elections - Salary reimbursement	page 3-24
Human Resources	244,415	240,957	240,957	0		page 3-29
County Extension Service	265,316	258,755	253,255	5,500	WEP program	page 3-32
Social Services Administration	241,329	241,762	241,762	0		page 3-36
Human Services	1,539,726	1,595,666	1,591,166	4,500	"Choose Life" license plates	page 3-40
Senior Services	673,204	654,696	489,609	165,087	grants, donations, co-pays, medwaiver	page 3-46
Adult Day Care	206,610	205,121	71,467	133,654	grants, contributions, co-pays	page 3-50
Congregate Home Delivered Meals	330,079	296,012	(3,546)	299,558	grants, donations	page 3-52
Veterans Services	127,157	124,014	124,014	0		page 3-56
Library	1,228,451	1,183,068	1,043,647	139,421	passport fees, fines, state aid, endowment	page 3-62
Bunnell Library	71,396	53,076	53,076	0		page 3-65
General Services Administration	374,264	331,942	331,942	0		page 3-69
Fleet Management	398,395	389,488	209,788	179,700	vehicle repair hourly billings, admin. fuel fee	page 3-72
Facilities Management	2,026,041	1,910,984	1,777,984	133,000	staff time projects/GSB landscape	page 3-75
Government Services Building	769,265	718,856	441,456	277,400	school board contribution	page 3-79
Public Transportation	1,525,322	1,784,245	390,344	1,393,901	grants, medicaid, med waiver, bus fares,	page 3-85
Recreation Facilities	1,368,923	1,311,492	1,129,786	181,706	staff time capital projects, facility use fees	page 3-88
Recreation Services/Programs	117,061	90,000	90,000	0	facility rental fees, recreation fees	page 3-91
Bull Creek	79,135	71,087	(22,733)	93,820	camping, boat slips, rest. rent, facility usage	page 3-93
Princess Place Preserve	150,622	143,207	131,667	11,540	camping fees, donations	page 3-95
Parks Grants	0	80,554	0	80,554	Artificial Reef	page 3-98
ES Administration	412,127	298,215	279,919	18,296	city contributions for CAD system	page 3-102
Emergency Management General	275,944	501,528	212,745	288,783	EMPA/EMPG grant	page 3-108
Emergency Communications 800 MHz	1,495,857	1,383,923	1,266,263	117,660	city contributions 800MHz, automation fees	page 3-113

**Flagler County Board of County Commissioners
FY 2010-2011**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY10 BUDGET	FY11 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Emergency Flight Operations	504,988	503,111	423,111	80,000	helicopter transport fees	page 3-115
Fire/Rescue	8,162,263	8,276,724	5,821,483	2,455,241	ambulance fees, fire inspection fees, other	page 3-118
Other Grants Awarded	385,085	49,813	0	49,813	haz mat, EMS, Homeland Security	page 3-124/125
*Engineering	462,762	447,915	220,159	227,756	staff time	page 3-129
Pooled Expenditures	2,663,002	2,717,771	2,170,556	547,215	gas reimb., driver education fees	page 3-133
Interfund Transfers	1,170,013	425,694	425,694	0		page 3-136
Tax Increment Financing	1,099,830	904,566	904,566	0	ad valorem taxes	page 3-139
Capital Projects	630,415	904,077	350,077	554,000	FY 10/11 Capital Projects budgeted in Fund 310	page 3-140
Medical Examiner	198,469	198,469	198,469	0		page 3-141
Reserves	8,871,456	7,303,599	7,303,599	0		page 3-142
Value Adjustment Board	10,575	10,575	7,875	2,700	filing fees	page 3-143
Gen'l Liability Insurance	688,985	688,985	688,985	0		page 3-146
Subtotal BCC Divisions	41,950,319	40,091,320	32,590,715	7,500,605		
Sheriff	19,529,340	19,529,340	19,529,340	0		page 2-6
Property Appraiser	2,162,878	2,162,877	2,162,877	0		page 2-11
Tax Collector	2,715,387	2,715,567	1,515,567	1,200,000	excess fees	page 2-14
Clerk of the Circuit Court	991,222	1,081,222	1,081,222	0		page 2-18
Supervisor of Elections	689,538	641,192	641,192	0	total less \$15,000 HAVA grant	page 2-22
State Attorney	40,850	40,850	40,850	0		page 2-27
Public Defender	10,524	3,320	3,320	0		page 2-29
Circuit Court	17,000	16,000	16,000	0		page 2-31
Court Expenses	1,000	1,000	1,000	0		page 2-33
Court Reporter	3,200	2,200	2,200	0		page 2-35
Drug Court	0	70,000	0	70,000	SMC Mental Health/Drug Cr. Enhancement	page 2-37
Guardian Ad Litem	48,447	43,140	43,140	0		page 2-39
County Court	4,500	3,500	3,500	0		page 2-41
Subtotal Judicial/Constitutional	26,213,886	26,310,209	25,040,209	1,270,000		
Total General Fund	68,164,205	66,401,529	57,630,924	8,770,605		

*FY 10 includes Engineering

**Flagler County Board of County Commissioners
FY 2010-2011**

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Administrative:						
Board of County Commissioners	343,649	63,366	5,000	0	0	412,015
County Administrator:						
Administration	595,408	33,385	10,000	0	0	638,793
Land Management	78,865	4,710	0	0	0	83,575
Economic Development	0	0	0	0	880,000	880,000
County Attorney	471,618	80,650	0	0	0	552,268
Financial Services						
Budget	459,012	11,982	0	0	0	470,994
Purchasing	237,929	5,129	0	0	0	243,058
Information Technology	346,188	134,481	30,000	0	0	510,669
Community Services:						
Human Resources	218,572	22,386	0	0	0	240,958
County Extension Services	202,937	55,818	0	0	0	258,755
Social Services Admin	221,436	20,326	0	0	0	241,762
Human Services	153,800	3,797	0	0	1,438,069	1,595,666
Senior Services	204,978	438,391	0	0	11,327	654,696
Adult Day Care	175,755	29,366	0	0	0	205,121
Congregate Meals	42,082	253,930	0	0	0	296,012
Veterans Services	112,960	7,054	0	0	4,000	124,014
Library	733,126	133,742	316,200	0	0	1,183,068
Bunnell Library	27,692	9,384	16,000	0	0	53,076
General Services:						
General Services-Administration	320,996	10,946	0	0	0	331,942
Fleet Management	329,475	60,013	0	0	0	389,488
Facilities Management	1,117,046	761,938	32,000	0	0	1,910,984
Government Services Building	0	710,856	8,000	0	0	718,856
Public Transportation	766,360	447,885	570,000	0	0	1,784,245
Recreation Facilities	566,509	580,483	54,500	0	110,000	1,311,492
Recreation - Carver Gym	62,573	27,427	0	0	0	90,000
Bull Creek	35,087	36,000	0	0	0	71,087
Princess Place Preserve	118,097	25,110	0	0	0	143,207
Parks Grants	0	554	80,000	0	0	80,554

**Flagler County Board of County Commissioners
FY 2010-2011**

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Emergency Services:						
Administration	77,789	220,426	0	0	0	298,215
Emergency Management/EMPA & EMPG	237,089	253,008	11,431	0	0	501,528
Emergency Communications/800 MHz	0	415,023	0	968,900	0	1,383,923
Emergency Flight Operations	209,606	293,505	0	0	0	503,111
Fire/Rescue	6,386,261	984,056	786,656	119,751	0	8,276,724
Emergency Services Grants	0	49,813	0	0	0	49,813
Engineering	427,511	20,404	0	0	0	447,915
Subtotal BOCC Departments	15,280,406	6,205,344	1,919,787	1,088,651	2,443,396	26,937,584
% of Allocation	57%	23%	7%	4%	9%	
Non-Departmental:						
Pooled Expenditures	75,750	1,577,900	25,000	0	1,039,123	2,717,773
Interfund Transfers	0	0	0	0	425,691	425,691
Tax Increment Financing	0	0	0	0	904,566	904,566
General Fund Capital Projects	0	0	904,077	0	0	904,077
Medical Examiner	0	178,462	0	0	20,007	198,469
Reserves	0	0	0	0	7,303,599	7,303,599
Value Adjustment Board	0	10,575	0	0	0	10,575
General Liability Insurance	0	688,986	0	0	0	688,986
Subtotal Non-Department	75,750	2,455,923	929,077	0	9,692,986	13,153,736
Total BOCC Funding	15,356,156	8,661,267	2,848,864	1,088,651	12,136,382	40,091,320

GENERAL FUND - BOCC DEPARTMENTS ONLY

Category Level	Amount	% Allocation
Personal Services	15,280,406	38%
Operating Expenses	6,205,344	15%
Capital Outlay	1,919,787	5%
Debt Service	1,088,651	3%
Other	2,443,396	6%
Subtotal BOCC Departments	26,937,584	67%
Non-Departmental	13,153,736	33%
Total BOCC Funding	40,091,320	

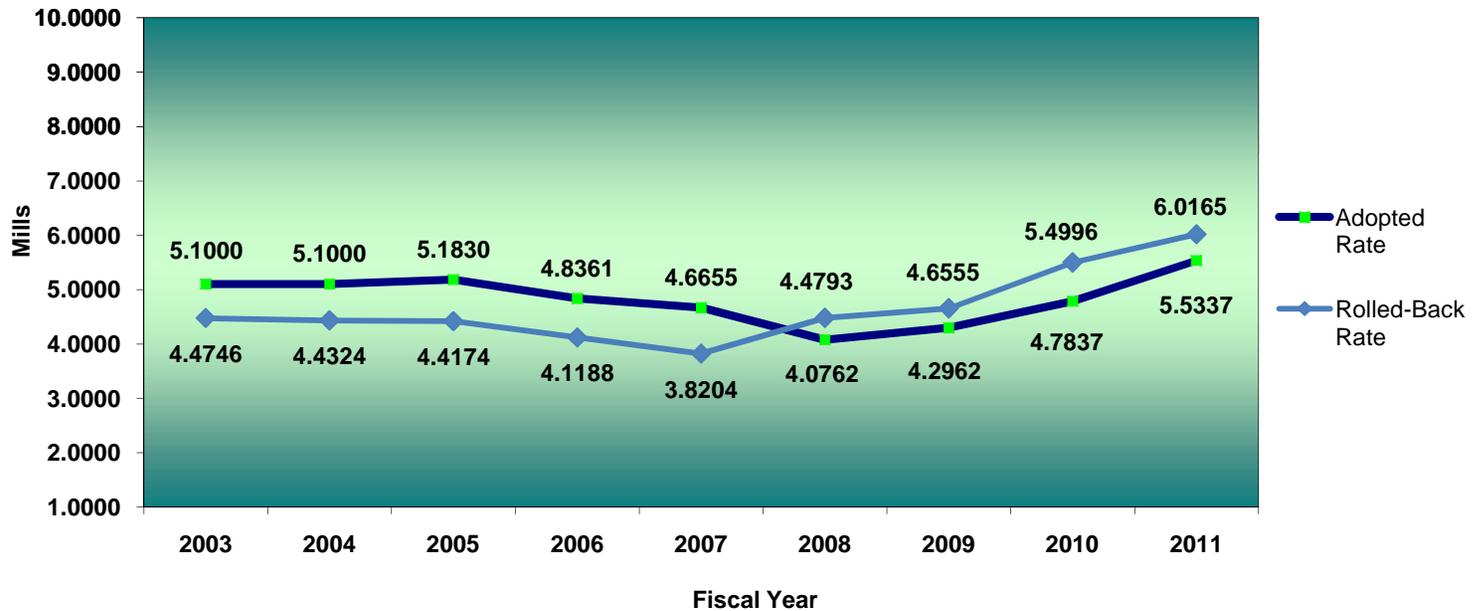
For Constitutional figures see Section 2

**Flagler County Board of County Commissioners
FY 2010-2011**

FLAGLER COUNTY HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

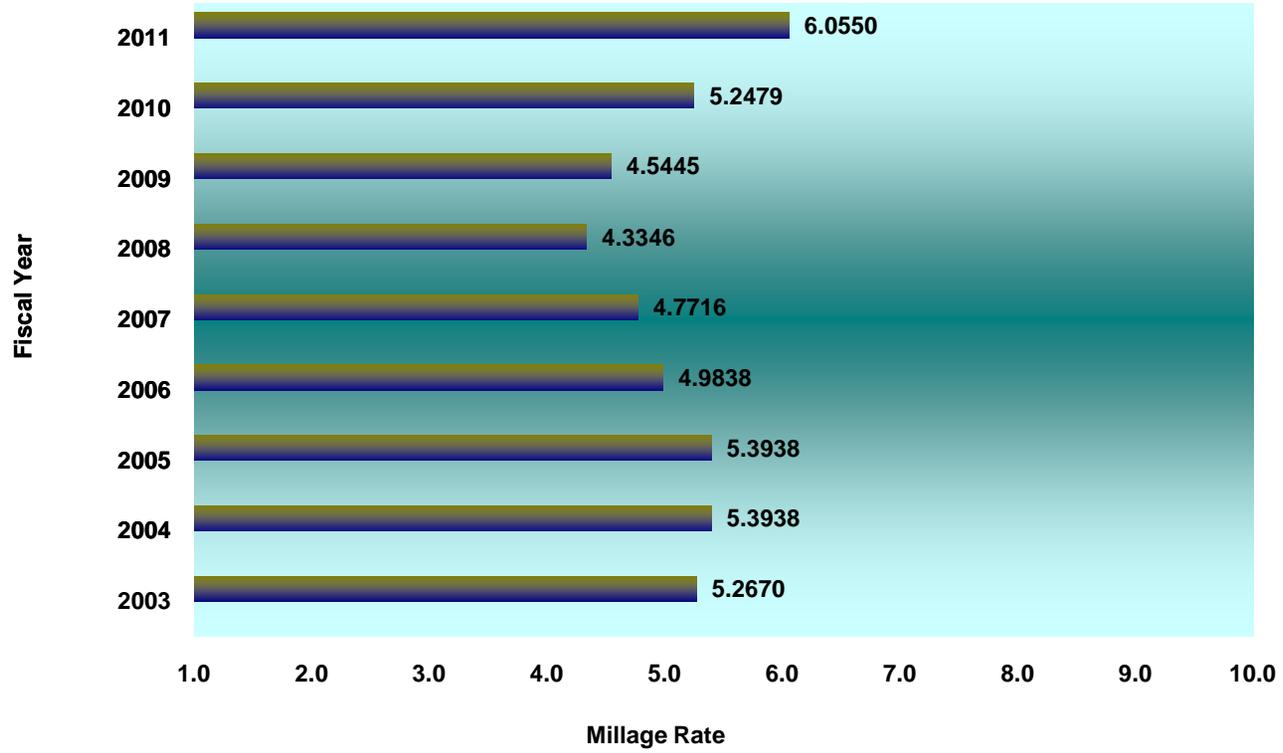
Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	ESL Millage Rate	Debt Service Millage Rate	Combined Millage Rate
2002	3,174,408,169	4.9612	-	0.3300	5.2912
2003	3,706,217,429	5.1000	-	0.1670	5.2670
2004	4,510,537,048	5.1000	-	0.2938	5.3938
2005	5,737,706,898	5.1830	-	0.2108	5.3938
2006	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
2010	9,452,067,430	4.7837	0.1057	0.3585	5.2479
2011	7,667,193,838	5.5337	0.0568	0.4645	6.0550

General Fund Rollback Rate vs. Adopted Rate



Flagler County Board of County Commissioners
FY 2010-2011

History of Combined Millage Rate



**Flagler County Board of County Commissioners
FY 2010-2011**

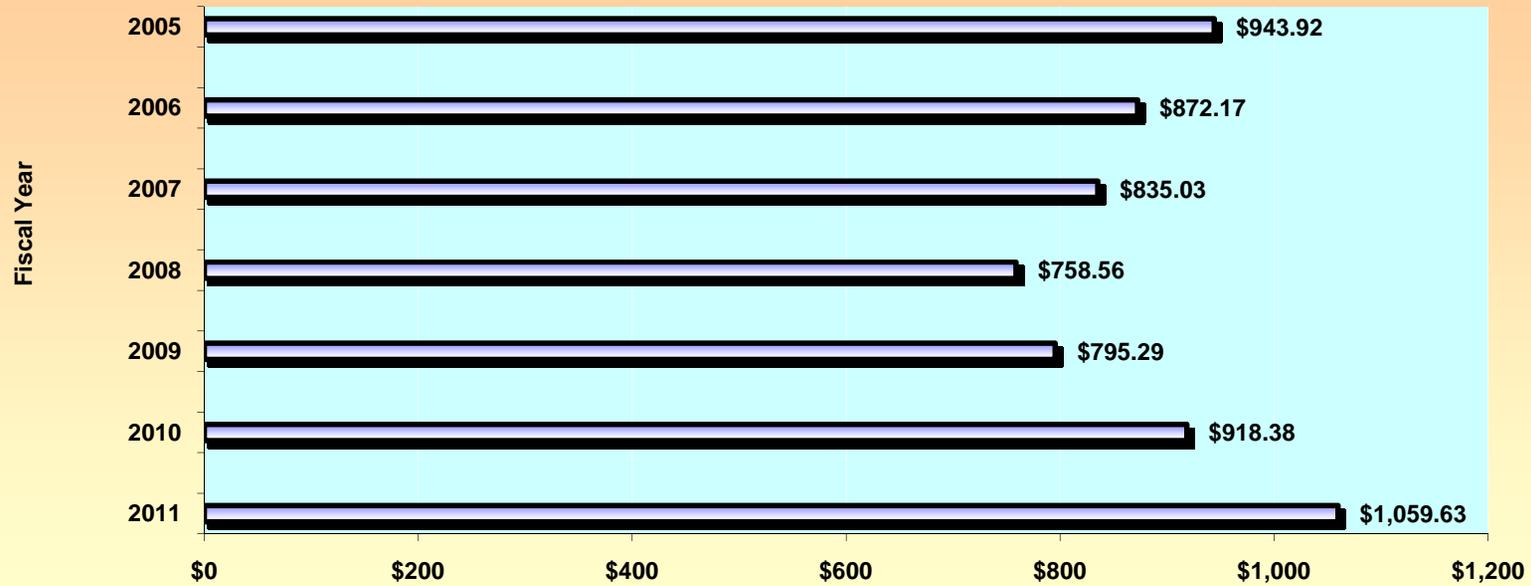
**Property Tax Rates
Last Ten Fiscal Years**
(rate per \$1,000 of assessed value)

Fiscal Year	Countywide Gross Taxable Value	General Fund Millage Rate	ESL Operating Millage Rate	Environmentally Sensitive Lands Acquisition Program				Courthouse G.O. Bonds Series 2005	Total Voted Debt Service Millage	Combined Millage Rate
				Debt Service Funds - Limited Tax Series 1998	General Obligation Bonds Series 2005	Series 2009	Total ESL Debt			
2002	\$ 3,174,408,169	4.9612 Mills	0.0000 Mills	0.3300 Mills	0.0000 Mills	0.0000 Mills	0.3300 Mills	0.0000 Mills	0.3300 Mills	5.2912 Mills
2003	\$ 3,706,217,429	5.1000 Mills	0.0000 Mills	0.1670 Mills	0.0000 Mills	0.0000 Mills	0.1670 Mills	0.0000 Mills	0.1670 Mills	5.2670 Mills
2004	\$ 4,510,537,048	5.1000 Mills	0.0000 Mills	0.1387 Mills	0.0000 Mills	0.0000 Mills	0.1387 Mills	0.0000 Mills	0.1387 Mills	5.2387 Mills
2005	\$ 5,737,706,898	5.1830 Mills	0.0000 Mills	0.1086 Mills	0.1040 Mills	0.0000 Mills	0.2126 Mills	0.0000 Mills	0.2126 Mills	5.3956 Mills
2006	\$ 7,882,141,066	4.8361 Mills	0.0000 Mills	0.0756 Mills	0.0721 Mills	0.0000 Mills	0.1477 Mills	0.0000 Mills	0.1477 Mills	4.9838 Mills
2007	\$ 10,903,361,208	4.6655 Mills	0.0000 Mills	0.0536 Mills	0.0525 Mills	0.0000 Mills	0.1061 Mills	0.0000 Mills	0.1061 Mills	4.7716 Mills
2008	\$ 12,184,917,324	4.0762 Mills	0.0000 Mills	0.0454 Mills	0.0436 Mills	0.0000 Mills	0.0890 Mills	0.1694 Mills	0.2584 Mills	4.3346 Mills
2009	\$ 11,200,626,942	4.2962 Mills	0.0000 Mills	0.0140 Mills	0.0521 Mills	0.0000 Mills	0.0661 Mills	0.1822 Mills	0.2483 Mills	4.5445 Mills
2010	\$ 9,452,067,430	4.7837 Mills	0.1057 Mills	0.0000 Mills	0.0651 Mills	0.0792 Mills	0.1443 Mills	0.2142 Mills	0.3585 Mills	5.2479 Mills
2011 ⁽¹⁾	\$ 7,667,193,838	5.5337 Mills	0.0568 Mills	0.0000 Mills	0.0818 Mills	0.1114 Mills	0.1932 Mills	0.2713 Mills	0.4645 Mills	6.0550 Mills

Notes: ⁽¹⁾ Rates are as included in the proposed budget.

Flagler County Board of County Commissioners
FY 2010-2011

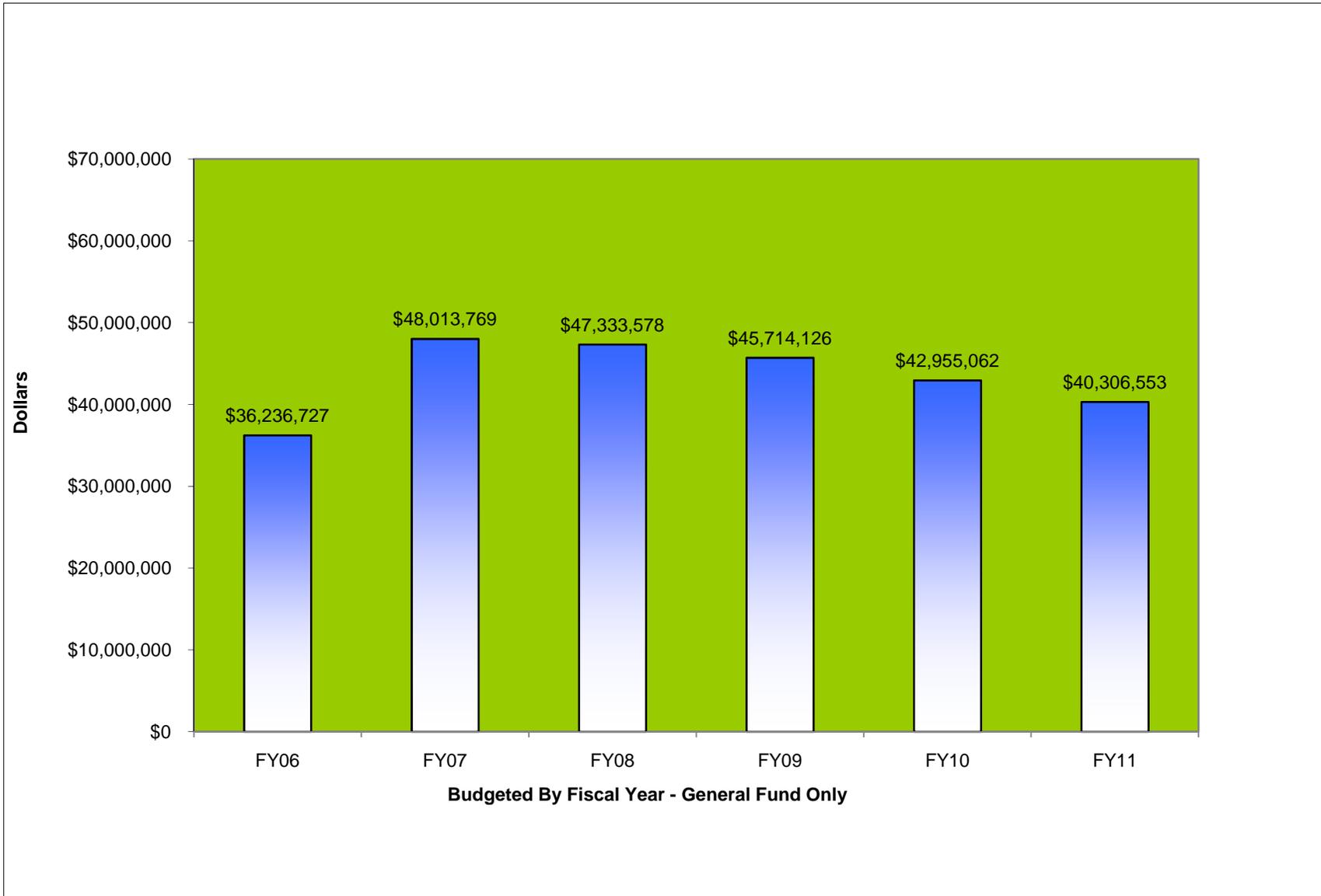
Property Taxes for a home valued at \$200,000 (less \$25,000 homestead exemption)
County Only - Combined Millage Rates



For demonstration purposes the homestead exemption has remained at \$25,000. The exemption for fiscal years 2009, 2010 and 2011 of \$50,000 would reduce the total taxes to \$681.68, \$787.19 and \$908.25 respectively.

Flagler County Board of County Commissioners
FY 2010-2011

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



**Flagler County Board of County Commissioners
FY 2010-2011**

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		2.3000	6.0544	4.2023	3.0896	3.5000
% of Total Tax Bill		14%	29%	22%	17%	19%
TOTAL - COUNTY-WIDE	6.055	6.055	6.055	6.055	6.055	6.055
% of Total Tax Bill	41.1%	35.6%	29.1%	32.0%	34.0%	33.2%
TOTAL - SCHOOL DISTRICT	8.0130	8.0130	8.0130	8.0130	8.0130	8.0130
% of Total Tax Bill	54.4%	47.1%	38.6%	42.3%	45.0%	44.0%
ST. JOHN'S RIVER WATER MGT. DISTRICT	0.4158	0.4158	0.4158	0.4158	0.4158	0.4158
% of Total Tax Bill	2.8%	2.4%	2.0%	2.2%	2.3%	2.3%
INLAND WATER NAVIGATION	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345
% of Total Tax Bill	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
MOSQUITO CONTROL	0.2038	0.2038	0.2038	0.2038	0.2038	0.2038
% of Total Tax Bill	1.4%	1.2%	1.0%	1.1%	1.1%	1.1%
TOTAL TAX BILL	14.7221	17.0221	20.7765	18.9244	17.8117	18.2221

**Flagler County Board of County Commissioners
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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.

FY10 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY10 and reflects countywide values as of January 1, 2009.	9,336,098,682
FY11 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for FY11. It reflects an estimate of the countywide value on January 1, 2010 and is used for preliminary revenue estimates.	7,510,000,000
FY11 July 1 Certified Taxable Value	This is a certified report of the January 1, 2010 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	7,667,193,838
<p>Following is a breakout of the increase (decrease) over the FY10 Final Prior Year Gross Taxable Value:</p>		
	Existing Properties	(1,755,766,442)
	New Construction	86,861,598
	<u>Total</u>	<u>(1,668,904,844) -17.88%</u>

**Flagler County Board of County Commissioners
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BUDGET PROFORMAS

The following information is provided for projection purposes only.

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

- Tourist Development Funds (Fund 109, 110 and 111)
- Transportation Funds (Fund 102, 112 and 702)
- General Fund (001)
- Municipal Services Fund (180)

Proforma Assumptions

Revenues:

- Tourist Development Taxes – FY10-11 revenues are budgeted at \$823,737 and annualized increase of 1% thereafter
- Fuel Taxes – FY10-11 revenues are budgeted using revenue estimates prepared by the Florida Department of Revenue Office of Tax Research in the Local Government Financial Information Handbook for 2010 which is a 1.92% increase from FY09-10 Budget and annualized increase of 1% thereafter
- State Shared Revenue – FY10-11 revenues are budgeted using the Local Government Financial Information Handbook for 2010 and FY10-11 estimates resulting in a 3.95% increase from FY09-10 Budget and annualized increase of 4% thereafter
- Sales Taxes – FY10-11 revenues are budgeted using the Local Government Financial Information Handbook for 1% increase for FY10-11 Budget from FY09-10 Budget and annualized increase of 1% thereafter

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:

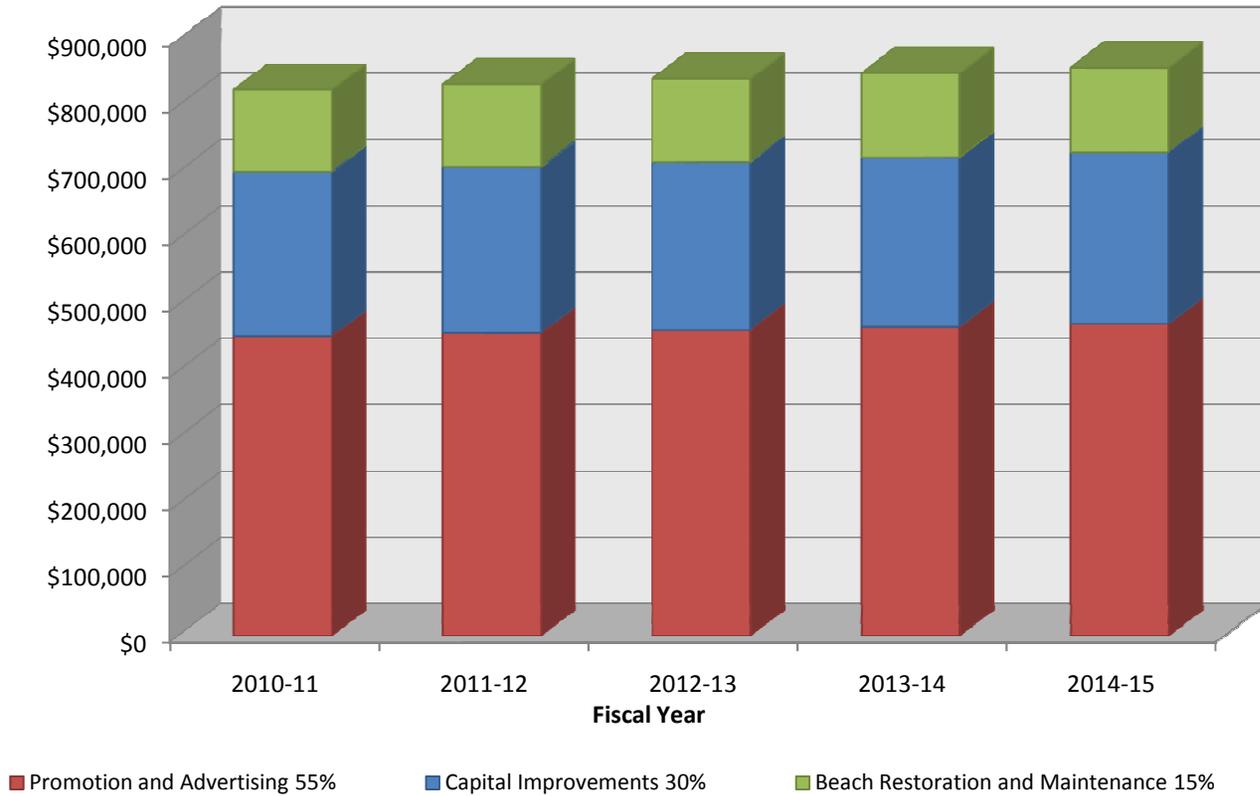
- Personal Services
- Operating Expenditures/Expenses
- Capital Outlay
- Debt Service
- Grants and Aids
- Other Financing Uses

**Flagler County Board of County Commissioners
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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 averaged \$847,720 over the last 3 fiscal years. A five year projection of future revenues is based on declining revenues over the past 3 years with a less than 1% projected increase for FY10-11 and 1% increases each year following. Tourist Development Revenues are allocated to three funds: Fund 109 Capital Projects 30%, Fund 110 Promotional Activities 55% and Fund 111 Beach Restoration and Maintenance 15%. See Page 5-2 in Section 5-Special Revenue Funds for details regarding these funds.

Five Year Projection of Tourist Development Revenues

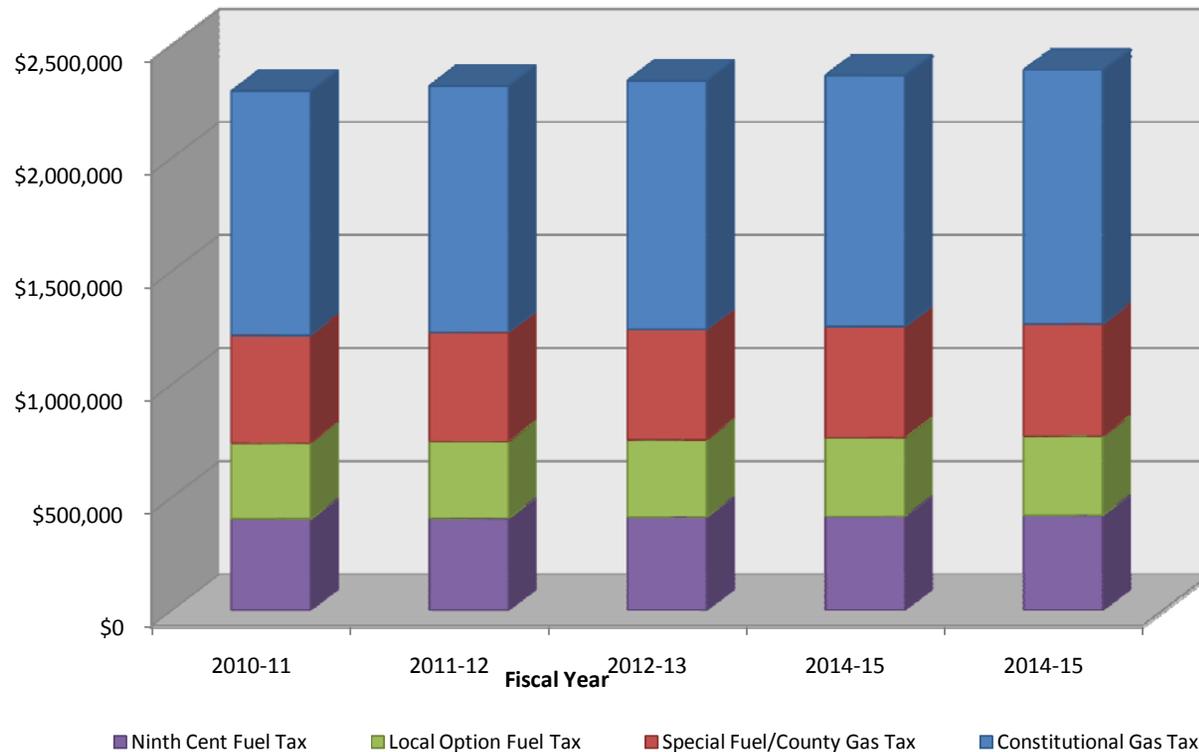


**Flagler County Board of County Commissioners
FY 2010-2011**

FUEL TAXES

Flagler County levies 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. Annual revenues averaged \$1,943,346 over the last three fiscal years. A five year projection of future revenues is based on declining revenues over the past three years with a 1.92% increase for FY10-11 from prior year budget and 1% increases each year following. 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.

Five Year Projection of Fuel Tax Revenue



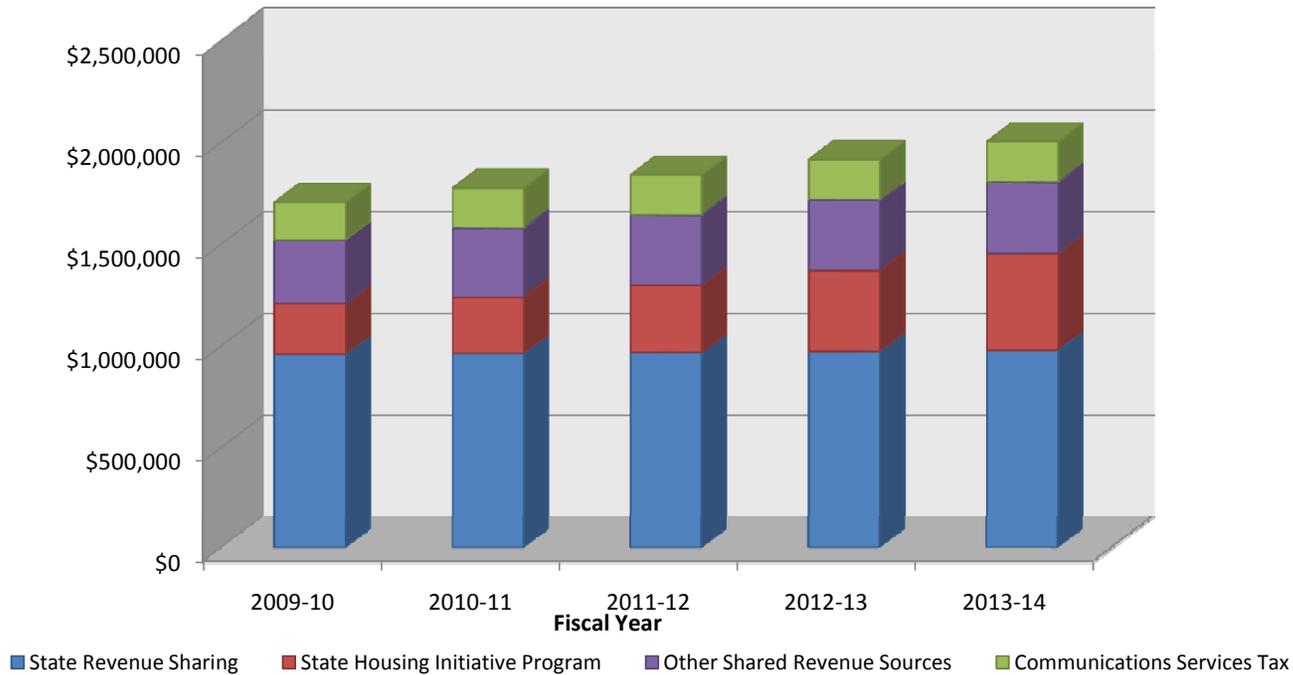
Flagler County Board of County Commissioners
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SHARED REVENUES

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, 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 public safety revenues, these funds can be used for any purpose, however, limitations are placed on funds used as a pledge for indebtedness.

Five Year Projection of Shared Revenue Sources

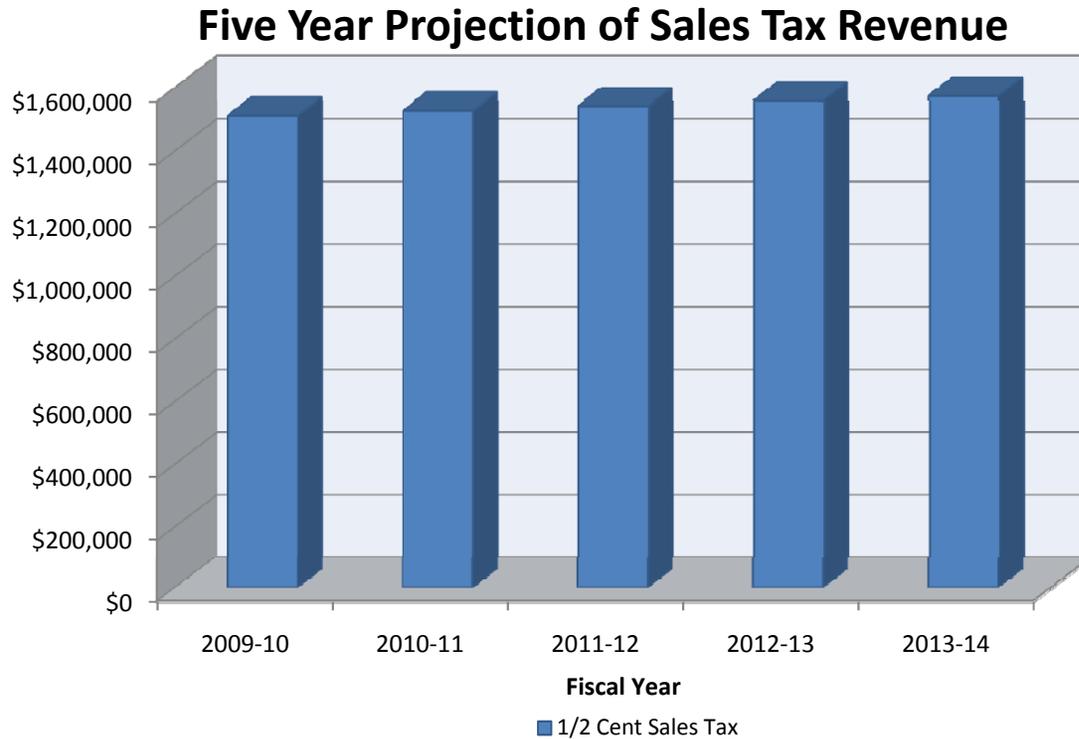


Flagler County Board of County Commissioners
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SALES TAXES

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 2010-2011**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 07-08	BUDGETED FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	FUNDING SOURCE
<u>GENERAL FUND</u>					
BOARD OF COUNTY COMMISSIONERS	5.00	5.00	5.00	5.00	General
COUNTY ADMINISTRATION	6.00	6.00	7.00	7.00	General
COUNTY ATTORNEY	4.00	4.00	4.00	4.00	General
FINANCIAL SERVICES:					
Budget	6.00	5.10	5.43	6.00	General
Purchasing	4.00	4.00	4.00	4.00	General
Information Technology	6.00	5.00	5.00	5.00	General
Grants	0.30	0.00	0.00	0.00	General
Total	16.30	14.10	14.43	15.00	
COMMUNITY SERVICES:					
Human Resources	4.00	3.00	3.00	3.00	General
County Extension Services	6.00	5.00	5.00	5.00	General
Social Services	18.50	17.50	15.75	15.75	General
Veteran's Services	2.00	2.00	2.00	2.00	General
Library Services	18.85	18.85	18.35	17.70	General
Total	49.35	46.35	44.10	43.45	
GENERAL SERVICES:					
General Services Administration	4.00	6.00	6.00	5.00	General
Fleet Management	5.50	7.00	6.00	6.00	General
Facilities Management	37.00	29.00	24.00	23.00	General
Public Transportation	21.00	15.50	15.50	23.50	General/Grant
Recreation Facilities	15.50	12.25	11.50	12.50	General
Bull Creek	0.00	0.75	1.00	1.00	General
Princess Place Preserve	0.00	2.50	3.50	3.00	General
Recreation Services (Carver Gym)	9.00	2.00	2.00	2.00	General
Total	92.00	75.00	69.50	76.00	

**Flagler County Board of County Commissioners
FY 2010-2011**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 07-08	BUDGETED FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	FUNDING SOURCE
EMERGENCY SERVICES:					
Emergency Services Administration	8.60	4.40	3.40	1.75	General
Emergency Management	3.00	3.00	3.00	3.50	General/Grant
Emergency Flight Operations	3.00	2.00	2.00	2.00	General
Fire/Rescue	80.00	79.00	79.00	84.00	General
Total	94.60	88.40	87.40	91.25	
ENGINEERING	0.00	0.00	0.00	5.00	Moved from Fund 180
TOTAL BOCC GENERAL FUND	267.25	238.85	231.43	246.70	
<u>CONSTITUTIONAL OFFICERS</u>					
Clerk of the Court	38.00	33.00	28.00	29.00	General
Property Appraiser	31.00	31.00	31.00	31.00	General
Tax Collector	30.00	30.00	30.00	30.00	General
Sheriff's Office - full time	253.00	253.00	253.00	253.00	General
- part time (full time equivalent)	26.00	26.00	26.00	26.00	
Supervisor of Elections	6.00	6.00	6.00	6.00	General
Guardian Ad Litem	0.50	0.50	0.50	0.50	General
Drug Court	1.00	0.80	0.00	0.00	Grant
TOTAL GENERAL FUND CONSTITUTIONAL OFFICERS	385.50	380.30	374.50	375.50	
<u>SPECIAL REVENUE FUNDS</u>					
Court Innovations	0.00	0.20	1.00	1.00	Judicial Fund
Teen Court	1.00	1.00	1.00	1.00	General/Fees
Law Library	0.15	0.15	0.15	0.30	Fees
State Housing Initiatives Partnership	0.70	0.90	0.57	0.00	Grant/General
TOTAL SPECIAL REVENUE FUNDS	1.85	2.25	2.72	2.30	

**Flagler County Board of County Commissioners
FY 2010-2011**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

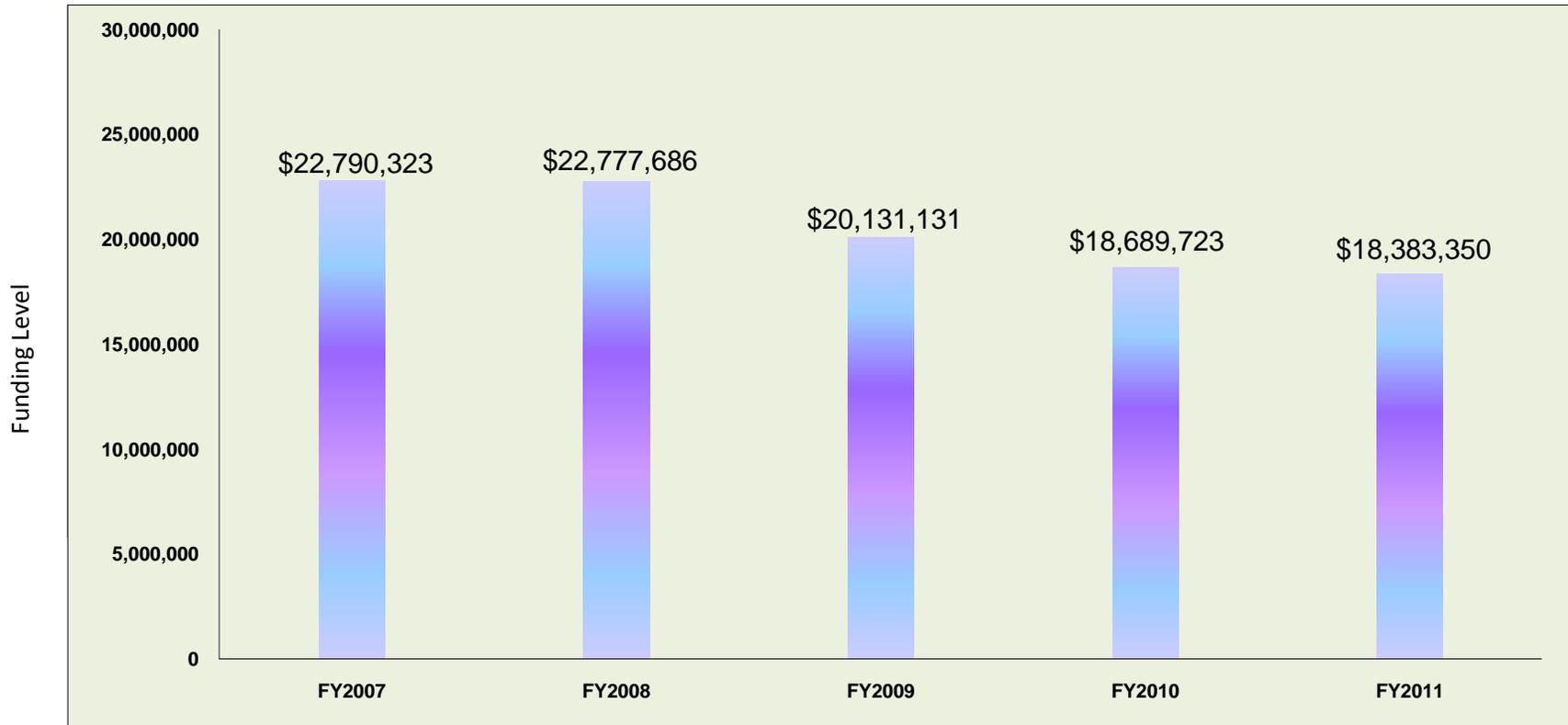
DEPARTMENT/DIVISION	BUDGETED FY 07-08	BUDGETED FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	FUNDING SOURCE
<u>ENTERPRISE NON GENERAL FUNDS</u>					
County Transportation Trust - Public Works:					
Administration	3.00	3.00	3.00	3.00	Gas Tax
Roadway Maintenance	23.00	17.00	17.00	17.00	Gas Tax
Total	26.00	20.00	20.00	20.00	
Municipal Service Fund:					
Growth Management Administration	7.00	5.00	3.00	0.00	Moved to Planning & Zoning
Planning & Zoning - Growth Management	7.00	6.00	4.00	6.00	Fees
Code Enforcement	2.00	2.00	2.00	2.00	Fees
Building	11.00	9.00	6.00	6.00	Fees
Engineering	8.00	5.00	5.00	0.00	Moved to Gen'l Fund
Total	35.00	27.00	20.00	14.00	
Airport	9.00	8.00	6.00	6.00	Enterprise
Utilities	3.50	2.50	2.50	2.50	Enterprise
Solid Waste - Landfill	2.50	2.50	2.50	2.50	Enterprise
Solid Waste Residential Collection	0.00	0.00	0.00	1.00	Enterprise
Emergency Communications - E911	2.40	2.60	2.60	2.75	Fees
TOTAL ENTERPRISE NON GENERAL FUNDS	78.40	62.60	53.60	48.75	
GRAND TOTAL	733.00	684.00	662.25	673.25	

Position Count Summary for BOCC ONLY

	BUDGETED FY 07-08	BUDGETED FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
General Fund	246.25	238.85	231.43	246.70
Special Revenue Funds	64.25	51.85	45.32	39.05
Enterprise Funds	36.00	13.00	11.00	12.00
Total BOCC Position Count	346.50	303.70	287.75	297.75

Flagler County Board of County Commissioners
FY 2010-2011

APPROPRIATION SUMMARY OF PERSONAL SERVICES BCC ONLY - ALL FUNDS



**Flagler County Board of County Commissioners
FY 2010-2011**

PERSONAL SERVICES CATEGORY ALL FUNDS - BCC ONLY

FUND DESCRIPTION	SALARY	OTHER WAGES	OVER TIME	FICA	RETIRE- MENT	HEALTH INSURANCE	WORKERS COMP	UNEMPL	TOTAL
GENERAL	9,554,856	185,574	705,483	795,703	1,695,451	1,904,300	370,804	75,750	15,287,921
COUNTY TRANSP TRUST	804,585	0	4,500	61,895	89,040	163,500	73,983	0	1,197,503
LAW LIBRARY	10,483	0	0	802	1,129	2,475	39	0	14,928
STATE HOUSING INITIATIVES PROGRAM	0	0	0	0	0	0	0	0	0
MUNICIPAL SERVICES	395,263	0	0	30,237	42,397	65,400	6,760	0	540,057
BUILDING	338,125	0	0	25,867	36,540	49,050	15,152	0	464,734
COURT INNOVATIONS	31,179	0	0	2,385	3,439	8,175	115	0	45,293
TEEN COURT	43,472	0	0	3,326	5,003	8,175	161	0	60,137
EMERGENCY COMMUNICATIONS E911	107,790	0	0	8,246	12,268	22,481	399	0	151,184
AIRPORT	195,521	0	5,000	15,340	21,596	49,050	7,802	0	294,309
SOLID WASTE	89,867	0	0	6,875	9,678	20,438	5,859	0	132,717
UTILITIES	93,109	8,000	2,000	7,496	9,907	20,438	4,754	0	145,704
RESIDENTIAL SOLID WASTE COLLECT.	33,623	0	0	2,572	3,621	8,176	124	0	48,116
	11,697,873	193,574	716,983	960,744	1,930,069	2,321,658	485,952	75,750	18,382,603

Personal Services dollars allocated to Health Insurance

12.63%

**Flagler County Board of County Commissioners
FY 2010-2011**

POPULATION AND AUTHORIZED POSITION COUNTS

	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	Budgeted FY 09-10	Approved FY 10-11
*Population	53,061	56,785	61,541	69,683	78,617	89,075	93,568	95,512	94,901	95,512
Number of BOCC Only Employees	228	224	253	307	329	349.5	346.5	303.7	285.75	297.75
Employees per capita	Ratio - 1:231	Ratio - 1:251	Ratio - 1:241	Ratio - 1:227	Ratio - 1:240	Ratio - 1:254	Ratio - 1:268	Ratio - 1:309	Ratio - 1:332	Ratio - 1:311
Population Change	6.48%	7.02%	8.38%	13.23%	12.82%	13.30%	5.04%	2.08%	-0.64%	0.64%
Employee Change	12.76%	-1.76%	12.98%	21.58%	7.17%	6.23%	-0.86%	-12.35%	-5.91%	4.20%

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.

Population counts obtained from the Bureau of Economic and Business Research.

**Flagler County Board of County Commissioners
FY 2010-2011**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>General Fund (001)</u>				
Revenues				
Ad Valorem Taxes	47,913,874	46,506,316	45,215,855	42,432,951
Licenses & Permits	43,144	40,155	34,000	34,000
Intergovernmental Revenue	4,108,587	3,257,219	2,796,092	4,392,034
Charges for Services	4,731,808	4,730,118	4,183,577	4,361,926
Fines & Forfeitures	126,139	110,750	111,041	85,797
Miscellaneous Revenues	1,001,611	1,157,773	1,281,438	479,125
Interfund Transfers	10,249	1,514,041	600,000	150,800
Other Sources	277,465	160,451	158,000	0
Excess Fees	2,783,475	2,117,880	1,305,000	1,654,829
Less 5%	0	0	(2,642,166)	(2,406,215)
Cash Carry Forward	0	0	14,985,471	15,216,282
Total Revenues	60,996,352	59,594,703	68,028,308	66,401,529
Expenses				
General Government	12,352,378	12,821,040	13,362,715	12,635,802
Public Safety	12,306,057	10,908,216	11,166,586	11,314,756
Physical Environment	311,474	250,454	267,731	261,171
Transportation	0	1,433,678	1,525,322	2,232,160
Economic Environment	288,779	278,209	1,117,157	1,004,014
Human Services	3,535,335	3,387,171	3,396,926	3,426,597
Cultural/Recreation	3,389,037	2,876,024	3,273,066	3,772,560
Other Uses	24,132,179	0	0	0
Other Non-Operating	62,874	56,169	65,098	61,111
Court Related	705,416	629,005	516,620	597,793
Interfund Transfers	2,141,958	23,206,037	24,465,631	23,791,966
Reserves/Contingency	0	0	8,871,456	7,303,599
Total Expenses	59,225,487	55,846,003	68,028,308	66,401,529
<u>Fines and Forfeitures (Fund 101)</u>				
Revenues				
Miscellaneous Revenues	6,357	1,215	0	1,000
Less 5%	0	0	0	(50)
Total Revenues	6,357	1,215	0	950
Expenses				
General Government	0	125	0	150
Interfund Transfer	45	34,292	0	800
Total Expenses	0	34,417	0	950

**Flagler County Board of County Commissioners
FY 2010-2011**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Public Works (Fund 102)</u>				
Revenues				
Other Taxes	772,852	771,563	705,135	802,307
Intergovernmental Revenue	788,945	840,700	866,836	890,119
Charges for Services	858,336	461,730	217,243	213,600
Miscellaneous Revenues	22,948	16,206	7,820	6,331
Interfund Transfers	110,100	0	0	0
Less 5%	0	0	(87,777)	(74,429)
Cash Carry Forward	0	0	570,665	388,286
Total Revenues	2,553,181	2,090,199	2,279,922	2,226,214
Expenses				
General Government	100,126	101,388	3,451	0
Transportation	2,233,453	2,073,330	2,065,985	2,029,599
Interfund Transfers	230,536	0	0	0
Reserves/Contingency	0	0	210,486	196,615
Total Expenses	2,564,115	2,174,718	2,279,922	2,226,214
<u>Legal Aid Fund (Fund 105)</u>				
Revenues				
Fines & Forfeitures	22,253	18,275	16,000	16,000
Miscellaneous Revenues	2,096	84	100	10
Interfund Transfers	21,014	0	15,197	20,383
Less 5%	0	0	(907)	(801)
Cash Carry Forward	0	0	21,310	9,662
Total Revenues	45,363	18,359	51,700	45,254
Expenses				
Human Services	45,159	45,179	51,700	45,254
Total Expenses	45,159	45,179	51,700	45,254

Flagler County Board of County Commissioners
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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Law Enforcement Trust (Fund 106)</u>				
Revenues				
Fines & Forfeitures	18,844	47,851	22,000	10,000
Miscellaneous Revenues	1,623	56	100	50
Less 5%	0	0	(1,100)	(503)
Cash Carry Forward	0	21,056	20,598	25,085
Total Revenues	20,467	68,963	41,598	34,632
Expenses				
Public Safety	23,667	42,356	41,598	34,632
Total Expenses	23,667	42,356	41,598	34,632
<u>Law Library (Fund 107)</u>				
Revenues				
Fines & Forfeitures	22,705	18,378	18,084	18,480
Miscellaneous Revenues	578	22	42	25
Less 5%	0	0	(904)	(925)
Cash Carry Forward	0	0	15,049	15,066
Total Revenues	23,283	18,400	32,271	32,646
Expenses				
Court Related	29,620	14,253	17,232	20,692
Reserves/Contingency	0	0	15,039	11,954
Total Expenses	29,620	14,253	32,271	32,646
<u>Court Facilities (Fund 108)</u>				
Revenues				
Fines & Forfeitures	166,319	154,036	220,000	200,000
Miscellaneous Revenues	12,331	3,434	5,400	2,400
Less 5%	0	0	(11,270)	(10,120)
Cash Carry Forward	0	0	494,331	697,247
Total Revenues	178,650	157,470	708,461	889,527
Expenses				
Court Related	76,882	18,371	62,430	77,130
Reserves/Contingency	0	0	646,031	812,397
Total Expenses	76,882	18,371	708,461	889,527

Flagler County Board of County Commissioners
FY 2010-2011

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Tourist Development Capital Projects (Fund 109)</u>				
Revenues				
Other Taxes	279,755	236,202	144,707	247,119
Miscellaneous Revenues	35,648	8,730	8,799	5,973
Less 5%	0	0	(7,675)	(12,655)
Cash Carry Forward	0	0	879,253	1,153,768
Total Revenues	315,403	244,932	1,025,084	1,394,205
Expenses				
Cultural/Recreation	305,336	350,845	1,025,084	1,244,205
Interfund Transfers	0	0	0	150,000
Total Expenses	305,336	350,845	1,025,084	1,394,205
<u>Tourist Development Promotions & Advertising (Fund 110)</u>				
Revenues				
Other Taxes	512,884	433,037	265,296	453,052
Miscellaneous Revenues	23,273	4,829	3,226	3,473
Less 5%	0	0	(13,426)	(22,826)
Cash Carry Forward	0	0	322,369	560,588
Total Revenues	536,157	437,866	577,465	994,287
Expenses				
Economic Environment	582,913	575,176	577,465	994,287
Total Expenses	582,913	575,176	577,465	994,287
<u>Tourist Development Beach Restoration (Fund 111)</u>				
Revenues				
Other Taxes	139,877	118,101	72,353	123,566
Intergovernmental Revenue	105,000	127,500	0	0
Miscellaneous Revenues	21,890	5,699	8,407	4,041
Less 5%	0	0	(4,038)	(6,380)
Cash Carry Forward	0	0	709,244	658,800
Total Revenues	266,767	251,300	785,966	780,027
Expenses				
Physical Environment	245,342	263,448	785,966	780,027
Total Expenses	245,342	263,448	785,966	780,027

Flagler County Board of County Commissioners
FY 2010-2011

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Constitutional Gas Tax (Fund 112)</u>				
Revenues				
Intergovernmental Revenue	4,261,014	4,292,735	6,972,932	3,274,853
Miscellaneous Revenues	127,450	2,310	20,000	2,000
Less 5%	0	0	(32,685)	(43,249)
Cash Carry Forward	0	0	1,649,390	2,301,315
Total Revenues	4,388,464	4,295,045	8,609,637	5,534,919
Expenses				
General Government	6,387,401	0	0	0
Transportation	2,629,337	3,396,878	149,570	3,611,537
Cultural/Recreation	1,002,691	403,725	0	414,144
Interfund Transfers	110,100	0	0	0
Reserves/Contingency	0	0	8,460,067	1,509,238
Total Expenses	10,129,529	3,800,603	8,609,637	5,534,919
<u>Countywide Road Damage (Fund 115)</u>				
Revenues				
Miscellaneous Revenues	310	15	0	0
Total Revenues	310	15	0	0
Expenses				
Total Expenses	0	125	0	0
<u>Environmentally Sensitive Lands (Fund 117)</u>				
Revenues				
Miscellaneous Revenues	113,990	14,791	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	1,682,042	686,824
Total Revenues	113,990	14,791	1,682,042	686,824
Expenses				
Physical Environment	2,807,799	1,342,758	1,682,042	686,824
Total Expenses	2,807,799	1,342,758	1,682,042	686,824

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Environmentally Sensitive Lands 2008 (Fund 119)</u>				
Revenues				
Ad Valorem Taxes	0	0	999,083	435,497
Less 5%	0	0	(49,954)	(21,775)
Cash Carry Forward	0	0	0	906,854
Total Revenues	0	0	949,129	1,320,576
Expenses				
Physical Environment	0	0	949,129	1,158,416
Interfund Transfer	0	0	0	162,160
Total Expenses	0	0	949,129	1,320,576
<u>Utility Regulatory Authority (Fund 120)</u>				
Revenues				
Miscellaneous Revenues	653	31	80	66
Less 5%	0	0	(4)	(3)
Cash Carry Forward	0	0	20,636	20,636
Total Revenues	653	31	20,712	20,699
Expenses				
Physical Environment	34	125	7,885	7,885
Reserves/Contingency	0	0	12,827	12,814
Total Expenses	34	125	20,712	20,699
<u>Government Services Building Administration (Fund 125)</u>				
Revenues				
Miscellaneous Revenues	257,764	0	0	0
Interfund Transfers	511,599	0	0	0
Total Revenues	769,363	0	0	0
Expenses				
General Government	716,985	114,193	0	0
Total Expenses	716,985	114,193	0	0

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Transportation Impact Fee East- Old (Fund 130)</u>				
Revenues				
Intergovernmental Revenue	0	0	1,000,000	810,000
Miscellaneous Revenues	2,689	19,972	17,000	7,000
Interfund Transfers	80,005	0	0	0
Less 5%	0	0	(850)	(40,850)
Cash Carry Forward	0	0	3,349,630	2,686,432
Total Revenues	82,694	19,972	4,365,780	3,462,582
Expenses				
Transportation	90	1,267	1,018,000	1,796,770
Reserves/Contingency	0	0	3,347,780	1,665,812
Total Expenses	90	1,267	4,365,780	3,462,582
<u>Transportation Impact Fee West (Fund 131)</u>				
Revenues				
Miscellaneous Revenues	107,737	15,730	15,100	16,840
Less 5%	0	0	(755)	(842)
Cash Carry Forward	0	0	38,937	74,246
Total Revenues	107,737	15,730	53,282	90,244
Expenses				
Transportation	3,182	125	100	125
Reserves/Contingency	0	0	53,182	90,119
Total Expenses	3,182	125	53,282	90,244
<u>Parks Impact Fee Zone 1 (Fund 132)</u>				
Revenues				
Intergovernmental Revenue	341,649	263,964	0	610,000
Miscellaneous Revenues	26,957	11,819	7,400	6,500
Less 5%	0	0	(370)	(290)
Cash Carry Forward	0	0	255,660	84,100
Total Revenues	368,606	275,783	262,690	700,310
Expenses				
Cultural/Recreation	443,108	502,917	40,150	450,310
Transportation	0	0	0	250,000
Reserves/Contingency	0	0	222,540	0
Total Expenses	443,108	502,917	262,690	700,310

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Parks Impact Fee Zone 2 (Fund 133)</u>				
Revenues				
Miscellaneous Revenues	2,841	2,357	3,060	1,572
Less 5%	0	0	(153)	(78)
Cash Carry Forward	0	0	12,047	1,699
Total Revenues	2,841	2,357	14,954	3,193
Expenses				
Cultural/Recreation	14	125	11,050	150
Reserves/Contingency	0	0	3,904	3,043
Total Expenses	14	125	14,954	3,193
<u>Parks Impact Fee Zone 3 (Fund 134)</u>				
Revenues				
Miscellaneous Revenues	2,332	544	400	1,587
Less 5%	0	0	(20)	(80)
Cash Carry Forward	0	0	5,860	1,983
Total Revenues	2,332	544	6,240	3,490
Expenses				
Cultural/Recreation	23,436	15,586	100	300
Reserves/Contingency	0	0	6,140	3,190
Total Expenses	23,436	15,586	6,240	3,490
<u>Parks Impact Fee Zone 4 (Fund 135)</u>				
Revenues				
Miscellaneous Revenues	7,782	2,175	3,200	1,923
Less 5%	0	0	(160)	(97)
Cash Carry Forward	0	0	65,765	66,196
Total Revenues	7,782	2,175	68,805	68,022
Expenses				
Cultural/Recreation	329	125	150	50,150
Reserves/Contingency	0	0	68,655	17,872
Total Expenses	329	125	68,805	68,022

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Transportation Impact Fee Palm Coast (Fund 136)</u>				
Revenues				
Intergovernmental Revenue	2,237,817	0	0	431,415
Miscellaneous Revenues	61,744	29,626	26,000	18,000
Less 5%	0	0	(1,300)	(22,471)
Cash Carry Forward	0	0	4,248,365	4,219,210
Total Revenues	2,299,561	29,626	4,273,065	4,646,154
Expenses				
Transportation	1,470	1,818	1,500	617,500
Reserves/Contingency	0	0	4,271,565	4,028,654
Total Expenses	1,470	1,818	4,273,065	4,646,154
<u>Transportation Impact Fee New East (Fund 137)</u>				
Revenues				
Intergovernmental Revenue	35,521	138,345	500,000	96,940
Miscellaneous Revenues	278,523	196,420	192,500	81,910
Less 5%	0	0	(9,625)	(8,943)
Cash Carry Forward	0	0	457,462	493,048
Total Revenues	314,044	334,765	1,140,337	662,955
Expenses				
Transportation	38,996	165,729	1,140,337	121,580
Interfund Transfers	80,005	0	0	0
Other Uses	0	0	0	541,375
Total Expenses	119,001	165,729	1,140,337	662,955
<u>Economic Development (Fund 141)</u>				
Revenues				
Miscellaneous Revenues	27,103	1,087	1,200	0
Less 5%	0	0	(60)	0
Cash Carry Forward	0	0	636,542	133,689
Total Revenues	27,103	1,087	637,682	133,689
Expenses				
Economic Environment	140,085	196,415	637,682	133,689
Total Expenses	140,085	196,415	637,682	133,689

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>SHIP Program (Fund 143)</u>				
Revenues				
Intergovernmental Revenue	826,802	723,604	249,860	0
Miscellaneous Revenues	74,223	20,670	0	0
Cash Carry Forward	0	0	781,454	15,321
Total Revenues	901,025	744,274	1,031,314	15,321
Expenses				
Public Safety	424	1,706	200,543	0
Economic Environment	1,324,551	612,012	830,771	15,321
Total Expenses	1,324,551	612,012	1,031,314	15,321
<u>Old Kings Road Landfill (Fund 145)</u>				
Revenues				
Miscellaneous Revenues	19,812	789	2,000	2,000
Less 5%	0	0	(100)	(100)
Cash Carry Forward	0	0	609,155	569,718
Total Revenues	19,812	789	611,055	571,618
Expenses				
Physical Environment	64,526	37,990	71,700	50,600
Interfund Transfers	0	0	0	0
Reserves/Contingency	0	0	539,355	521,018
Total Expenses	64,526	37,990	611,055	571,618
<u>Construction & Demolition Debris Landfill (Fund 146)</u>				
Revenues				
Miscellaneous Revenues	25,785	1,091	3,000	3,000
Less 5%	0	0	(150)	(150)
Cash Carry Forward	0	0	927,139	929,116
Total Revenues	25,785	1,091	929,989	931,966
Expenses				
Physical Environment	187	121	36,700	36,700
Reserves/Contingency	0	0	893,289	895,266
Total Expenses	187	121	929,989	931,966

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Bunnell Landfill (Fund 148)</u>				
Revenues				
Miscellaneous Revenues	10,632	432	1,000	1,000
Less 5%	0	0	(50)	(50)
Cash Carry Forward	0	0	322,522	309,252
Total Revenues	10,632	432	323,472	310,202
Expenses				
Physical Environment	27,625	35,582	43,600	20,800
Reserves/Contingency	0	0	279,872	289,402
Total Expenses	27,625	35,582	323,472	310,202
<u>CDBG-ED Florida Rock (Fund 150)</u>				
Revenues				
Intergovernmental Revenue	0	26,125	0	0
Total Revenues	0	26,125	0	0
Expenses				
Economic Environment	0	25,277	0	0
Total Expenses	0	25,277	0	0
<u>CDBG-Disaster Recovery Program (Fund 151)</u>				
Revenues				
Intergovernmental Revenue	0	0	0	75,000
Total Revenues	0	0	0	75,000
Expenses				
Transportation	0	0	0	75,000
Total Expenses	0	0	0	75,000

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Bimini Gardens MSTU (Fund 175)</u>				
Revenues				
Licenses & Permits	0	0	0	5,674
Miscellaneous Revenues	6,195	5,694	5,922	0
Excess Fees	0	57	0	0
Less 5%	0	0	(296)	(283)
Cash Carry Forward	0	0	1,707	0
Total Revenues	6,195	5,751	7,333	5,391
Expenses				
General Government	178	226	185	228
Transportation	4,150	14,691	7,148	5,163
Total Expenses	4,328	14,917	7,333	5,391
<u>Colbert Lane Settlement (Fund 176)</u>				
Revenues				
Miscellaneous Revenues	1,793	76	0	0
Total Revenues	1,793	76	0	0
Expenses				
Total Expenses	0	121	0	0
<u>Espanola Special Assessment (Fund 177)</u>				
Revenues				
Licenses & Permits	0	0	0	1,335
Intergovernmental Revenue	6,822	8,099	8,750	8,750
Miscellaneous Revenues	1,745	1,358	1,435	50
Less 5%	0	0	(72)	(506)
Cash Carry Forward	0	0	10,798	10,027
Total Revenues	8,567	9,457	20,911	19,656
Expenses				
Human Services	7,061	9,130	20,911	19,656
Total Expenses	7,061	9,130	20,911	19,656

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Rima Ridge Special Assessment (Fund 178)</u>				
Revenues				
Licenses & Permits	0	0	0	2,398
Intergovernmental Revenue	7,240	9,293	8,750	8,750
Miscellaneous Revenues	2,836	2,449	2,548	100
Less 5%	0	0	(113)	(562)
Cash Carry Forward	0	0	18,407	17,580
Total Revenues	10,076	11,742	29,592	28,266
Expenses				
Human Services	7,508	10,349	29,297	27,971
Reserves/Contingency	0	0	295	295
Total Expenses	7,508	10,349	29,592	28,266
<u>Municipal Services (Fund 180)</u>				
Revenues				
Licenses & Permits	27,289	11,226	8,160	8,000
Intergovernmental Revenue	500,332	655,269	482,404	420,961
Charges for Services	822,276	310,752	535,946	162,510
Fines & Forfeitures	255	55	0	0
Miscellaneous Revenues	17,759	4,102	4,000	0
Interfund Transfer	25,009	0	194,070	0
Less 5%	0	0	(37,141)	(29,071)
Cash Carry Forward	0	0	0	63,146
Total Revenues	1,392,920	981,404	1,187,439	625,546
Expenses				
General Government	1,046,723	936,241	538,955	447,642
Public Safety	132,273	122,304	133,992	126,174
Physical Environment	745	0	25,009	25,009
Transportation	597,885	453,638	462,762	0
Human Services	44,592	0	0	0
Reserves/Contingency	0	0	26,721	26,721
Total Expenses	1,822,218	1,512,183	1,187,439	625,546

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Building Department (Fund 181)</u>				
Revenues				
Licenses & Permits	506,594	393,078	306,099	282,950
Charges for Services	7,548	4,856	3,500	3,500
Fines & Forfeitures	1,760	4,839	2,500	4,500
Miscellaneous Revenues	46,355	8,806	8,345	1,500
Less 5%	0	0	(16,022)	(14,623)
Cash Carry Forward	0	0	819,027	555,262
Total Revenues	562,257	411,579	1,123,449	833,089
Expenses				
Public Safety	813,687	737,446	741,113	553,432
Reserves/Contingency	0	0	382,336	279,657
Total Expenses	813,687	737,446	1,123,449	833,089
<u>Mediation / Arbitration (Fund 190)</u>				
Revenues				
Miscellaneous Revenues	615	30	205	0
Less 5%	0	0	(10)	0
Cash Carry Forward	0	0	20,483	0
Total Revenues	615	30	20,678	0
Expenses				
Court Related	32	125	20,678	0
Total Expenses	32	125	20,678	0
<u>Court Services (Fund 191)</u>				
Revenues				
Miscellaneous Revenues	3	0	0	0
Interfund Transfers	28	0	0	0
Total Revenues	31	0	0	0
Expenses				
Court Related	0	0	0	0
Total Expenses	0	0	0	0

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Domestic Violence (Fund 192)</u>				
Revenues				
Fines & Forfeitures	1,173	1,329	460	0
Miscellaneous Revenues	200	0	0	0
Less 5%	0	0	(23)	0
Cash Carry Forward	0	0	0	0
Total Revenues	1,373	1,329	437	0
Expenses				
General Government	0	125	10	0
Interfund Transfers	10,249	754	427	0
Total Expenses	10,249	879	437	0
<u>Alcohol & Drug Abuse Trust Fund (Fund 193)</u>				
Revenues				
Fines & Forfeitures	2,980	3,302	2,297	3,000
Miscellaneous Revenues	241	9	75	10
Less 5%	0	0	(119)	(151)
Cash Carry Forward	0	0	7,585	3,599
Total Revenues	3,221	3,311	9,838	6,458
Expenses				
Court Related	4,964	125	9,838	6,458
Total Expenses	4,964	125	9,838	6,458
<u>Court Innovations /Technology (Fund 194)</u>				
Revenues				
Fines & Forfeitures	225,640	182,514	160,272	160,500
Miscellaneous Revenues	13,645	2,616	3,867	2,800
Less 5%	0	0	(8,207)	(8,115)
Cash Carry Forward	0	0	386,737	557,200
Total Revenues	239,285	185,130	542,669	712,385
Expenses				
General Government	64	138	400	0
Court Related	114,688	70,178	158,733	116,683
Reserves/Contingency	0	0	383,536	595,702
Total Expenses	114,752	70,316	542,669	712,385

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Juvenile Diversion (Fund 195)</u>				
Revenues				
Fines & Forfeitures	21,558	18,075	17,800	19,500
Miscellaneous Revenues	2,212	19	0	0
Less 5%	0	0	(890)	(975)
Cash Carry Forward	0	0	0	5,105
Total Revenues	23,770	18,094	16,910	23,630
Expenses				
Interfund Transfers	123,845	29,341	16,810	23,480
Court Related	36	125	100	150
Total Expenses	123,881	29,466	16,910	23,630
<u>Crime Prevention Fund (Fund 196)</u>				
Revenues				
Fines & Forfeitures	32,529	24,751	24,792	24,000
Miscellaneous Revenues	4,165	1,235	5,268	1,000
Less 5%	0	0	(1,503)	(1,250)
Cash Carry Forward	0	0	175,592	157,860
Total Revenues	36,694	25,986	204,149	181,610
Expenses				
General Government	150	192	260	0
Public Safety	0	0	0	55,380
Reserves/Contingency	0	0	203,889	126,230
Total Expenses	150	192	204,149	181,610
<u>Court Innovations (Fund 197)</u>				
Revenues				
Fines & Forfeitures	22,365	18,256	17,964	17,782
Miscellaneous Revenues	3,824	1,269	1,914	500
Interfund Transfers	70,358	29,341	16,810	53,480
Less 5%	0	0	(994)	(914)
Cash Carry Forward	0	0	191,434	138,836
Total Revenues	96,547	48,866	227,128	209,684
Expenses				
Court Related	176	28,672	76,990	107,593
Reserves/Contingency	0	0	150,138	102,091
Total Expenses	176	28,672	227,128	209,684

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Teen Court (Fund 198)</u>				
Revenues				
Fines & Forfeitures	36,195	31,114	34,134	24,769
Miscellaneous Revenues	514	24	48	25
Interfund Transfers	56,735	12,600	29,606	26,561
Less 5%	0	0	(1,709)	(1,240)
Cash Carry Forward	0	0	25,370	17,297
Total Revenues	93,444	43,738	87,449	67,412
Expenses				
Court Related	60,810	61,253	87,449	67,412
Total Expenses	60,810	61,253	87,449	67,412
<u>(ESL) Series 1998 (Fund 203)</u>				
Revenues				
Ad Valorem Taxes	533,667	151,040	0	0
Other Taxes	2,795	524	0	0
Miscellaneous Revenues	21,760	3,214	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	24,555	154,778	0	0
Expenses				
General Government	590,780	594,095	0	0
Reserves/Contingency	439,068	0	0	0
Total Expenses	1,029,848	594,095	0	0
<u>Colbert Lane Special Assessment (Fund 207)</u>				
Revenues				
Miscellaneous Revenues	403,183	386,890	393,298	387,418
Interfund Transfer	604,207	0	0	0
Less 5%	0	0	(19,665)	(19,371)
Cash Carry Forward	0	0	613,011	638,653
Total Revenues	1,007,390	386,890	986,644	1,006,700
Expenses				
General Government	404,755	393,108	384,362	373,989
Reserves/Contingency	0	0	602,282	632,711
Total Expenses	404,755	393,108	986,644	1,006,700

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Reserve Colbert Lane (Fund 208)</u>				
Revenues				
Miscellaneous Revenues	18,951	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	18,951	0	0	0
Expenses				
Reserves/Contingency	0	0	0	0
Total Expenses	0	0	0	0
<u>(ESL) II Series 2005 (Fund 209)</u>				
Revenues				
Ad Valorem Taxes	515,089	563,798	615,660	627,403
Miscellaneous Revenues	34,215	7,930	10,027	1,569
Less 5%	0	0	(31,285)	(31,448)
Cash Carry Forward	0	0	732,459	669,762
Total Revenues	549,304	571,728	1,326,861	1,267,286
Expenses				
General Government	674,090	669,571	669,994	673,119
Reserves/Contingency	0	0	656,867	594,167
Total Expenses	674,090	669,571	1,326,861	1,267,286
<u>Capital Construction Sinking, \$34,105,000 Bond, Series 2005 (Fund 210)</u>				
Revenues				
Other Taxes	1,456,405	1,356,827	1,298,635	1,349,625
Intergovernmental Revenue	0	1,150,470	1,268,438	1,410,583
Miscellaneous Revenues	120,736	56,909	26,100	10,000
Interfund Transfers	1,031,060	0	0	0
Less 5%	0	0	(129,659)	(138,180)
Cash Carry Forward	0	0	4,726,608	4,583,102
Total Revenues	2,608,201	2,564,206	7,190,122	7,215,130
Expenses				
General Government	2,618,328	2,612,266	2,609,020	2,612,248
Reserves/Contingency	0	0	4,581,102	4,602,882
Total Expenses	2,618,328	2,612,266	7,190,122	7,215,130

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)</u>				
Revenues				
Ad Valorem Taxes	2,001,732	1,971,947	2,024,610	2,080,109
Miscellaneous Revenues	18,144	2,621	5,491	5,790
Less 5%	0	0	(101,505)	(104,296)
Cash Carry Forward	0	0	49,556	0
Total Revenues	2,019,876	1,974,568	1,978,152	1,981,603
Expenses				
General Government	1,982,125	1,980,247	1,978,152	1,981,603
Total Expenses	1,982,125	1,980,247	1,978,152	1,981,603
<u>Environmentally Sensitive Lands 2008 (Fund 219)</u>				
Revenues				
Ad Valorem Taxes	0	0	748,603	854,125
Miscellaneous Revenue	0	0	8,121	2,247
Interfund Transfer	0	0	0	162,160
Other Sources	0	0	0	450,000
Less 5%	0	0	(37,821)	(42,813)
Total Revenues	0	0	718,903	1,425,719
Expenses				
General Government Services	0	0	718,903	975,719
Reserves	0	0	0	450,000
Total Expenses	0	0	718,903	1,425,719
<u>Emergency Communications E911 (Fund 302)</u>				
Revenues				
Intergovernmental Revenue	470,130	456,906	693,423	494,373
Charges for Services	100	50	5,000	0
Miscellaneous Revenues	19,750	6,236	4,226	703
Less 5%	0	0	(21,249)	(25,535)
Cash Carry Forward	0	0	691,846	405,008
Total Revenues	489,980	463,192	1,373,246	874,549
Expenses				
Public Safety	448,594	451,627	936,566	619,799
Reserves/Contingency	0	0	436,680	254,750
Total Expenses	448,594	451,627	1,373,246	874,549

Flagler County Board of County Commissioners
FY 2010-2011

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Environmental Sensitive Lands (Fund 303)</u>				
Revenues				
Miscellaneous Revenues	1,975	0	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	1,975	0	0	0
Expenses				
Physical Environment	0	0	0	0
Total Expenses	0	0	0	0
<u>Beachfront Parks Capital (Fund 307)</u>				
Revenues				
Intergovernmental Revenue	12,131	128,103	0	0
Miscellaneous Revenues	41,763	10,830	30,690	5,000
Less 5%	0	0	(1,534)	(250)
Cash Carry Forward	0	0	1,040,078	1,139,979
Total Revenues	53,894	138,933	1,069,234	1,144,729
Expenses				
Cultural/Recreation	14,105	288,406	121,200	70,690
Reserves/Contingency	0	0	948,034	1,074,039
Total Expenses	14,105	288,406	1,069,234	1,144,729
<u>Beachfront Park Maintenance (Fund 308)</u>				
Revenues				
Miscellaneous Revenues	26,220	7,193	19,132	4,000
Less 5%	0	0	(957)	(200)
Cash Carry Forward	0	0	845,164	844,543
Total Revenues	26,220	7,193	863,339	848,343
Expenses				
General Government	515	831	1,284	500
Cultural/Recreation	415	0	9,769	10,269
Reserves/Contingency	0	0	852,286	837,574
Total Expenses	930	831	863,339	848,343

**Flagler County Board of County Commissioners
FY 2010-2011**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Major Capital Projects OLD (Fund 309)</u>				
Revenues				
Miscellaneous Revenues	66,916	8,830	0	0
Cash Carry Forward	0	0	238,196	241,445
Total Revenues	66,916	8,830	238,196	241,445
Expenses				
General Government	193,525	5,900	192,688	241,445
Public Safety	869	0	0	0
Cultural/Recreation	2,112,041	0	0	0
Reserves/Contingency	0	0	45,508	0
Total Expenses	2,306,435	5,900	238,196	241,445
<u>Major Capital Projects NEW (Fund 310)</u>				
Revenues				
Intergovernmental Revenue	0	100,368	1,039,842	2,736,465
Miscellaneous Revenues	0	(2)	286,250	60,000
Interfund Transfers	0	42,500	935,112	348,750
Cash Carry Forward	0	0	0	156,546
Total Revenues	0	142,866	2,261,204	3,301,761
Expenses				
General Government Services	0	364	30,000	235,048
Transportation	0	29,035	82,780	2,104,085
Cultural/Recreation	0	90,133	2,148,424	962,628
Total Expenses	0	119,168	2,261,204	3,301,761
<u>2008 ESL Referendum (Fund 319)</u>				
Revenues				
Miscellaneous Revenues	0	5,716	0	0
Other Sources	0	10,000,000	0	4,050,000
Cash Carry Forward	0	0	0	0
Total Revenues	0	10,005,716	0	4,050,000
Expenses				
General Government	0	50,411	0	24,000
Physical Environment	0	0	0	4,025,000
Culture Recreation	0	7,350,136	0	1,000
Total Expenses	0	7,400,547	0	4,050,000

**Flagler County Board of County Commissioners
FY 2010-2011**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Airport (Fund 401)</u>				
Revenues				
Licenses & Permits	0	1,025	0	1,000
Intergovernmental Revenue	367,353	2,343,298	405,000	2,117,173
Charges for Services	2,730,277	1,604,619	2,051,330	1,057,311
Miscellaneous Revenues	110,463	57,690	654,500	440,550
Interfund Transfer	131,578	1,855	500,000	0
Less 5%	0	0	(34,433)	(74,943)
Cash Carry Forward	0	0	99,499	1,496,078
Total Revenues	3,339,671	4,008,487	3,675,896	5,037,169
Expenses				
Physical Environment	22,310	0	0	0
Transportation	3,162,367	2,213,027	3,657,762	4,707,136
Reserves/Contingency	0	0	18,134	330,033
Total Expenses	3,184,677	2,213,027	3,675,896	5,037,169
<u>Sanitary Landfill (Fund 402)</u>				
Revenues				
Intergovernmental Revenue	281,345	211,960	0	70,588
Charges for Services	378	464	0	42
Miscellaneous Revenues	78,305	21,459	65,000	20,000
Cash Carry Forward	0	0	2,157,239	2,437,985
Total Revenues	360,028	233,883	2,222,239	2,528,615
Expenses				
Physical Environment	255,230	251,183	274,893	255,505
Reserves/Contingency	0	0	1,947,346	2,273,110
Total Expenses	255,230	251,183	2,222,239	2,528,615

**Flagler County Board of County Commissioners
FY 2010-2011**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Public Transportation (Fund 403)</u>				
Revenues				
Intergovernmental Revenue	504,481	0	0	0
Charges for Services	181,105	0	0	0
Miscellaneous Revenues	18,150	0	0	0
Interfund Transfers	858,482	0	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	1,562,218	0	0	0
Expenses				
Transportation	1,501,955	0	0	0
Reserves/Contingency	0	0	0	0
Total Expenses	1,501,955	0	0	0
<u>Utility (Fund 404)</u>				
Revenues				
Intergovernmental Revenue	0	0	1,247,444	2,604,900
Charges for Services	455,524	470,463	475,405	473,701
Miscellaneous Revenues	25,753	5,603	9,139	1,229
Other Sources	0	0	2,061,593	1,401,567
Less 5%	0	0	(24,227)	(23,747)
Cash Carry Forward	0	0	649,405	528,234
Total Revenues	481,277	476,066	4,418,759	4,985,884
Expenses				
Physical Environment	483,429	497,308	3,941,474	4,863,013
Reserves/Contingency	0	0	477,285	122,871
Total Expenses	483,429	497,308	4,418,759	4,985,884

**Flagler County Board of County Commissioners
FY 2010-2011**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
<u>Residential Solid Waste Collection (Fund 405)</u>				
Revenues				
Other Taxes	11,539	134,772	111,228	109,360
Licenses & Permits	108,959	4,142	0	0
Charges for Services	1,614,361	1,420,415	1,401,165	1,430,380
Miscellaneous Revenues	20,286	5,793	15,460	3,508
Less 5%	0	0	(76,393)	(77,162)
Cash Carry Forward	0	0	298,410	865,749
Total Revenues	1,755,145	1,565,122	1,749,870	2,331,835
Expenses				
Physical Environment	1,470,133	1,391,493	1,379,671	1,425,563
Reserves/Contingency	0	0	370,199	906,272
Total Expenses	1,470,133	1,391,493	1,749,870	2,331,835
 <u>Health Insurance Fund (Fund 603)</u>				
Revenues				
Miscellaneous Revenues	7,814,568	6,924,124	5,153,609	6,094,390
Cash Carry Forward	0	0	4,638,067	4,054,000
Total Revenues	7,814,568	6,924,124	9,791,676	10,148,390
Expenses				
General Government	3,270	4,300	3,300	24,300
Other Uses	10,135,749	6,991,938	6,938,587	6,988,495
Interfund Transfers	0	1,000,000	600,000	0
Reserves/Contingency	0	3,961,293	2,249,789	3,135,595
Total Expenses	10,139,019	11,957,531	9,791,676	10,148,390

Flagler County Board of County Commissioners
FY 2010-2011

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Daytona North Service District (Fund 702)				
Revenues				
Other Taxes	71,501	66,699	72,000	58,640
Licenses & Permits	0	0	0	265,080
Intergovernmental Revenue	0	79,854	0	0
Miscellaneous Revenues	264,784	258,189	286,608	1,600
Other Sources	2,772	2,575	0	2,000
Less 5%	0	0	(16,947)	(16,286)
Cash Carry Forward	0	0	174,460	272,819
Total Revenues	339,057	407,317	516,121	583,853
Expenses				
General Government	36,279	27,973	30,200	29,700
Transportation	298,602	175,790	291,800	353,618
Reserves/Contingency	0	0	194,121	200,535
Total Expenses	334,881	203,763	516,121	583,853

**Flagler County Board of County Commissioners
FY 2010-2011**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 10-11
GENERAL FUND (001)	
Reserve for Contingency	
Set aside as Board directs	300,000
Designated for Fund Balance Policy	5,680,007
Transfer from Health Insurance	
Reserve for Fund Balance Policy 2009 addition	
2009 Carry Forward	
Encumbrances	0
Allocation to carry forward prior year encumbrances	
Emergency Disaster Response	300,000
Personal Services Reserves	200,000
Reserve Future Growth (09/30/07 Financial Statement)	298,592
Bay Drive Developer	1,000
Bulow Plantation DRI	8,075
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
River Club 1st Amendment	16,959
River Club 2nd Amendment	595
Future Design Costs for Jail Expansion	150,000
Helicopter Reserves	375,000
	General Fund
	7,303,599
COUNTY TRANSPORTATION TRUST FUND (102)	
Personal Services Reserves	18,040
Carry Forward Balance for Future Rolling Stock Plan	56,147
Hammock Dunes DRI Punch List	1,000
Fairchild Oaks 5 yr bond 2003	69,216
Staff time	34,073
Hammock on River-Cash Maintenance for Subdivision Improvement	18,139

**Flagler County Board of County Commissioners
FY 2010-2011**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 10-11
LEGAL AID FUND (105)	0
Reserve for Contingency	
LAW LIBRARY (107)	15,039
Designated for Future Use	
COURT FACILITIES FUND (108)	646,031
Reserve for Contingency	
CONSTITUTIONAL GAS TAX (112)	8,460,067
Future 5 year Capital Plan Projects	
UTILITY REGULATORY AUTHORITY FUND (120)	12,827
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)	53,182
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 1 (132)	222,540
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 2 (133)	3,904
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 3 (134)	6,140
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 4 (135)	68,655
Reserve for Future Capital Outlay	

**Flagler County Board of County Commissioners
FY 2010-2011**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 10-11
TRANSPORTATION IMPACT FEES-PALM COAST (136) Reserve for Future Capital Outlay	4,271,565
ECONOMIC DEVELOPMENT (141) Reserve for Future Loans "Pre-Closeout"	0
OLD KINGS ROAD LANDFILL(145) Reserve - Long Term Maintenance, Required Escrow	539,355
CONSTRUCTION & DEMOLITION DEBRIS LANDFILL (146) Reserve - Long Term Maintenance, Required Escrow	893,289
BUNNELL LANDFILL(148) Reserve - Long Term Maintenance, Required Escrow	279,872
RIMA RIDGE SPECIAL ASSESSMENT (178) Designated for Future Use	295
MUNICIPAL SERVICE FUND (180) Personal Services Reserves	26,721
BUILDING DEPARTMENT FUND (181) Reserve for Contingency Personal Services Reserves	382,336 363,377 18,959
COURT INNOVATIONS/ TECHNOLOGY FUND (194)	383,536
CRIME PREVENTION FUND (196)	203,889
COURT INNOVATIONS FUND (197)	150,138
COLBERT LANE SPECIAL ASSESSMENT (207)	602,282
ESL II SERIES 2005 (209)	656,867
CAPITAL CONSTRUCTION - SINKING FUND (210)	4,581,102

**Flagler County Board of County Commissioners
FY 2010-2011**

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 10-11
EMERGENCY COMMUNICATIONS E911 (302)		436,680
Designated for Future Use	431,643	
E-911 Wireless	0	
Personal Services Reserves	5,037	
BEACH FRONT PARK FUND (307)		948,034
Reserve for Future Capital Outlay		
BEACHFRONT PARK MAINTENANCE (308)		852,286
Reserve for Future Capital Outlay		
MAJOR CAPITAL PROJECTS - OLD (309)		45,508
AIRPORT FUND (401)		18,134
Personal Services Reserves	7,892	
Reserve For Future Capital Outlay	10,242	
SOLID WASTE FUND (402)		1,947,346
Reserve for Contingency	1,943,424	
Personal Services Reserves	3,922	
UTILITY (404)		477,285
Personal Services Reserves	1,969	
Reserve for Future Capital Outlay	475,316	
WASTE MANAGEMENT UTILITY FUND (405)		370,199
Designated for Future Use	370,199	
HEALTH INSURANCE (603)		2,249,789
Designated for Future Use	2,249,789	
DAYTONA NORTH SERVICE DISTRICT FUND (702)		194,121
Reserve for Future Capital Outlay		
	TOTAL RESERVES - ALL FUNDS	<u>37,844,601</u>

**Flagler County Board of County Commissioners
FY 2010-2011**

INTERFUND TRANSFERS SUMMARY

TRANSFERS TO:	General FUND	SPECIAL REV/DEBT SVC FUND	NEW MAJOR CAPITAL PROJECT FUND	TOTAL
FROM:				
General Fund	-	76,944	348,750	425,694
Juvenile Diversion Fund (195)	-	23,480	-	23,480
Tourist Development Fund	150,000	-	-	150,000
Environmentally Sensitive Lands Fund	-	162,160	-	162,160
TOTAL	150,000	100,424	348,750	761,334

General Fund

Transfer to Legal Aid Fund (105) \$20,383
Transfer to Teen Court Fund (198) \$26,561

Juvenile Diversion Fund (195)

Transfer to Court Innovations Fund (197) \$23,480

New Major Capital Project Fund for:

Bing's Landing Dredging \$43,750
Drainage Retrofit Projects \$100,000
Facilities AC Replacement \$80,000
Facilities Roof Replacement \$125,000

Tourist Development Fund (109)

Transfer to General Fund for Princess Place Barn Restoration
\$150,000

Environmentally Sensitive Lands Fund (119)

Transfer to Debt Service Fund (219) \$162,160

**Flagler County Board of County Commissioners
FY 2010-2011**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/07	CASH CARRY FORWARD 09/30/08	CASH CARRY FORWARD 09/30/09	ESTIMATED CARRY FORWARD 09/30/10	% CHANGE
001	General Fund	12,674,764	14,579,208	14,985,471	15,216,282	1.54%
SPECIAL REVENUE FUNDS						
101	Fine and Forfeiture	28,104	34,416	0	0	0.00%
102	County Transportation Trust (Public Works)	680,379	693,492	570,665	388,286	-31.96%
105	Legal Aid	49,990	50,464	21,310	9,662	-54.66%
106	Law Enforcement Trust	46,930	43,730	20,598	25,085	21.78%
107	Law Library	21,930	15,593	15,049	15,066	0.11%
108	Court Facilities	315,862	417,631	494,331	697,247	41.05%
109	Tourist Development Tax 50%	1,091,863	1,101,931	879,253	1,153,768	31.22%
110	Tourist Development Tax 35%	784,005	737,248	322,369	560,588	73.90%
111	Tourist Development Tax 15%	738,208	759,633	709,244	658,800	-7.11%
112	Constitutional Gas Tax	7,565,437	1,824,373	1,649,390	2,301,315	39.53%
115	County Wide Road Damage	10,063	10,357	0	0	0.00%
117	Environmentally Sensitive Lands	6,056,178	2,111,396	1,682,042	686,824	-59.17%
119	Environmentally Sensitive Lands 2008	0	0	0	906,854	100.00%
120	Utility Regulatory	20,925	21,544	20,636	20,636	0.00%
130	Transportation Impact Fees East-Old	276,626	3,349,630	3,349,630	2,686,432	-19.80%
131	Transportation Impact Fees West	(80,618)	23,937	38,937	74,246	90.68%
132	Park Impact Fees-Zone 1	388,079	385,852	255,660	84,100	-67.10%
133	Park Impact Fees-Zone 2	6,184	9,681	12,047	1,699	-85.90%
134	Park Impact Fees-Zone 3	36,060	18,087	5,860	1,983	-66.16%
135	Park Impact Fees-Zone 4	55,363	22,831	65,765	66,196	0.66%
136	Transportation Impact Fees Palm Coast	1,925,674	0	4,248,365	4,219,210	-0.69%
137	Transportation Impact Fees East-New	107,127	302,172	457,462	493,048	7.78%
141	Economic Development	943,499	830,517	636,542	133,689	-79.00%
143	State Housing Initiatives Partnership	957,109	533,158	781,454	15,321	-98.04%
145	Old Kings Road Landfill	711,850	660,338	609,155	569,718	-6.47%
146	Construction & Demolition Debris Landfill	902,624	908,863	927,139	929,116	0.21%
148	Bunnell Landfill	380,988	360,185	322,522	309,252	-4.11%

**Flagler County Board of County Commissioners
FY 2010-2011**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/07	CASH CARRY FORWARD 09/30/08	CASH CARRY FORWARD 09/30/09	ESTIMATED CARRY FORWARD 09/30/10	% CHANGE
SPECIAL REVENUE FUNDS (continued)						
175	Bimini Gardens MSTU	11,568	13,496	1,707	0	-100.00%
176	Colbert Lane Settlement	62,785	64,565	0	0	0.00%
177	Espanola Special Assessment	7,344	8,863	10,798	10,027	-7.14%
178	Rima Ridge Special Assessment	12,419	15,013	18,407	17,580	-4.49%
180	Municipal Services	898,105	468,801	0	63,146	100.00%
181	Building Department	1,518,339	1,266,912	819,027	555,262	-32.20%
190	Mediation/Arbitration	19,971	20,554	20,483	0	-100.00%
191	Court Services	(28)	3	0	0	0.00%
192	Domestic Violence	8,973	90	0	0	0.00%
193	Alcohol & Drug Abuse Trust	7,071	5,328	7,585	3,599	-52.55%
194	Court Innovations/Technology	205,895	330,428	386,737	557,200	44.08%
195	Juvenile Diversion	113,142	13,031	0	5,105	100.00%
196	Crime Prevention	112,490	149,034	175,592	157,860	-10.10%
197	Court Innovations	76,107	172,478	191,434	138,836	-27.48%
198	Teen Court	(11,038)	21,207	25,370	17,297	-31.82%
302	Emergency Communications E911	378,043	419,426	691,846	405,008	-41.46%
702	Daytona North Service District	65,164	69,341	174,460	272,819	56.38%
	Total Special Revenue Funds	27,506,789	18,265,629	20,618,871	19,211,880	-6.82%
DEBT SERVICE FUNDS						
203	ESL II Series 1998	500,781	468,223	0	0	0.00%
207	Colbert Lane-Special Assessment	34,956	641,767	613,011	638,653	4.18%
208	Reserve Colbert Lane	586,543	1,048	0	0	0.00%
209	Environmentally Sensitive Lands II	968,172	843,386	732,459	669,762	-8.56%
210	Capital Construction Sinking	4,806,521	4,796,394	4,726,608	4,583,102	-3.04%
211	Judicial Center Bond Sinking	36,496	74,247	49,556	0	-100.00%
	Total Debt Service Funds	6,933,469	6,825,065	6,121,634	5,891,517	-3.76%

Flagler County Board of County Commissioners
FY 2010-2011

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/07	CASH CARRY FORWARD 09/30/08	CASH CARRY FORWARD 09/30/09	ESTIMATED CARRY FORWARD 09/30/10	% CHANGE
CAPITAL PROJECT FUNDS						
303	Environmentally Sensitive Lands	112,054	0	0	0	0.00%
307	Beachfront Park	1,299,489	1,339,278	1,040,078	1,139,979	9.61%
308	Beachfront Park Maintenance	820,799	846,089	845,164	844,543	-0.07%
309	Major Capital Project-Old	2,480,967	241,447	238,196	241,445	1.36%
310	Major Capital Projects-New	0	0	0	156,546	100.00%
	Total Capital Project Funds	4,713,309	2,426,814	2,123,438	2,382,513	12.20%
ENTERPRISE FUNDS						
401	Airport	624,880	428,300	99,499	1,496,078	1403.61%
402	Solid Waste	1,987,473	2,047,473	2,157,239	2,437,985	13.01%
403	Public Transportation	147,841	0	0	0	0.00%
404	Utilities	695,541	754,680	649,405	528,234	-18.66%
405	Residential Solid Waste Collection	72,179	514,325	298,410	865,749	190.12%
	Total Enterprise Funds	3,527,914	3,744,778	3,204,553	5,328,046	66.26%
INTERNAL SERVICE FUND						
603	Health Insurance	3,744,250	4,961,293	4,638,067	4,054,000	-12.59%
	Total Internal Service Fund	3,744,250	4,961,293	4,638,067	4,054,000	-12.59%
	TOTAL	59,100,495	50,802,787	51,692,034	52,084,238	0.76%

**Flagler County Board of County Commissioners
FY 2010-2011**

2010 COUNTYWIDE TAXABLE VALUES

Description	2010 Taxable Value	Adopted Millage Rate (Mills)	Property Tax Revenue @ 100%	Property Tax Revenue @ 95%	Percent of Countywide Total
Town of Beverly Beach	\$ 64,239,814	2.3000	\$ 147,752	\$ 140,364	0.32%
City of Bunnell	\$ 179,954,670	6.0544	\$ 1,089,568	\$ 1,035,089	2.35%
City of Flagler Beach	\$ 580,741,500	4.2023	\$ 2,440,500	\$ 2,318,475	5.26%
Town of Marineland	\$ 11,681,081	3.0896	\$ 36,090	\$ 34,285	0.08%
City of Palm Coast	\$ 4,466,504,753	3.5000	\$ 15,632,973	\$ 14,851,324	33.67%
Subtotal: Incorporated Areas	\$ 5,303,121,818	8.3544	\$ 19,346,882	\$ 18,379,538	41.67%
Plus: Unincorporated Areas	\$ 2,354,827,190	6.0550	\$ 27,078,203	\$ 25,724,293	58.33%
Totals: Countywide	\$ 7,657,949,008	6.0550	\$ 46,425,085	\$ 44,103,831	100.00%