Flagler County Board of County Commissioners
FY 2010-2011

APPROPRIATION SUMMARY-SPECIAL REVENUE FUNDS

DEPARTMENT	BUDGET FY 10	BUDGET FY 11	% CHANGE	POSITIONS FY 10	POSITIONS FY 11
SPECIAL REVENUE FUNDS					
Tourist Development					
Capital Improvements (Fund 109)	1,025,084	1,394,205	36.0%		
Promotional Activities (Fund 110)	577,465	994,287	72.2%		
Beach Restoration (Fund 111)	785,966	780,027	-0.8%		
Impact Fees Funds					
Park Impact Fees-Zone 1 (Fund 132)	262,690	700,310	166.6%		
Park Impact Fees-Zone 2 (Fund 133)	14,954	3,193	-78.6%		
Park Impact Fees-Zone 3 (Fund 134)	6,240	3,490	-44.1%		
Park Impact Fees-Zone 4 (Fund 135)	68,805	68,022	-1.1%		
Transportation Impact Fees East-Old (130)	4,365,780	3,462,582	-20.7%		
Transportation Impact Fees West (131)	53,282	90,244	69.4%		
Transportation Impact Fees Palm Coast(136)	4,273,065	4,646,154	8.7%		
Transportation Impact Fees East-New (137)	1,140,337	662,955	-41.9%		
MSTU/MSBU					
Bimini Gardens MSTU (Fund 175)	7,333	5,391	-26.5%		
Espanola Special Assessment (Fund 177)	20,911	19,656	-6.0%		
Rima Ridge Special Assessment (Fund 178)	29,592	28,266	-4.5%		
Daytona North Service District (Fund 702)	516,121	583,853	13.1%		
Judicial Funds					
Courthouse Facilities (Fund 108)	708,461	889,527	25.6%		
Domestic Violence Trust (Fund 192)	437	0	-100.0%		
Alcohol & Drug Abuse Trust (Fund 193)	9,838	6,458	-34.4%		
Court Innovations Technology (Fund 194)	542,669	712,385	31.3%		
Juvenile Diversion (Fund 195)	16,910	23,630	39.7%		
Court Innovations (Fund 197)	227,128	209,684	-7.7%	1.00	1.00
Teen Court (Fund 198)	87,449	67,412	-22.9%	1.00	1.00

DEPARTMENT	BUDGET FY 10	BUDGET FY 11	% CHANGE	POSITIONS FY 10	POSITIONS FY 11
Other Funds					
Fine & Forfeiture (Fund 101)	0	950	100.0%		
Legal Aid (Fund 105)	51,700	45,254	-12.5%		
Law Enforcement Trust (Fund 106)	41,598	34,632	-16.7%		
Law Library (Fund 107)	32,271	32,646	1.2%	0.15	0.15
Crime Prevention (Fund 196)	204,149	181,610	-11.0%		
SHIP (Fund 143)	1,031,314	15,321	-98.5%	0.57	0.00
Constitutional Gas Tax (Fund 112)	9,609,637	5,534,919	-42.4%	0.90	0.57
CDBG Disaster Recovery Program (151)	0	75,000	100.0%		
Utility Regulatory Authority (Fund 120)	20,712	20,699	-0.1%		
Economic Development (Fund 141)	637,682	133,689	-79.0%		
Environmentally Sens. Lands-Old (117)	1,682,042	686,824	-59.2%		
Environmentally Sensitive Lands (119)	949,129	1,320,576	39.1%		
Total Special Revenue Funds	**29,000,751**	**23,432,901**		**1.62**	**0.72**
CAPITAL FUNDS					
Beachfront Parks (Fund 307)	1,069,234	1,144,729	7.1%		
Beachfront Park Maintenance (Fund 308)	863,339	848,343	-1.7%		
Capital Projects (Fund 309)	238,196	241,445	1.4%		
Capital Projects (Fund 310)	2,261,204	3,301,761	46.0%		
Environmentally Sens. Lands-New (319)	2,599,538	4,050,000	55.8%		
Total Capital Funds	**7,031,511**	**9,586,278**			

Tourist Development

Tourist Development promotes tourism in Flagler County through marketing programs, special event grants, and capital grants recommended by the nine member Tourist Development Council. Funding for these activities 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.

The Tourist Development Council is comprised of nine members and must meet certain representative classifications as provided in Section 125.0104, Florida Statutes. The current 3% Tourist Development Tax levy has been in place since March 1, 2004. An earlier 2% levy was in effect from October 16, 1986 until the revision in March 2004.

Administrative functions related to the activities of the Tourist Development Council are performed in part by the Flagler County Chamber of Commerce through a contract with the Flagler County Board of County Commissioners and in part by county staff.

Pursuant to the provisions of Flagler County Ordinance Number 2003-09, funds generated from the tourist development tax are to be allocated to the following categories:

Category	Percentage
A–Capital Projects (Fund 109)	30%
B–Promotions & Advertising (Fund 110)	55%
C–Beach Restoration & Maintenance (Fund 111)	15%
Total	100%

Primary Functions

- Develop and implement a viable tourism marketing plan to establish Flagler County as a desirable tourism destination.
- Create advertising campaigns including but not limited to print, web, television, airport signage, brochures placement, maps, public relations, trade shows, special events, media familiarization tours and regional partnerships.
- Conduct customer service, media education and visitor informational programs designed to educate the community, media, tourism partners and tourists about the tourism assets of Flagler County.
- Gather information about Flagler County's target audience and identify the appropriate methods for placement of advertising, interpret statistical data to evaluate the impact of tourism as it relates to developing initiatives.
- Continually monitor and update the www.visitflagler.org web site to keep information fresh and current.
- Design, develop and distribute fulfillment brochures, media kits, tourism DVDs and monthly tourism e-newsletter, "The Source."
- Handle and assist all tourism inquiries by mail, email, phone and visitors to the Flagler County Chamber of Commerce's Visitor Center.
- Provide grant funds bi-annually for special events that promote tourism and enhance the quality of life in Flagler County.
- Allocate grant funds as needed for capital projects and beach renourishment or restoration efforts.

Flagler County Board of County Commissioners
FY 2010-2011

TOURIST DEVELOPMENT SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Florida Department of Environmental Protection Grant	105,000	125,250	0	0	0
Cash Carry Forward	2,614,076	2,598,812	1,910,866	2,373,156	462,290
Interest	80,811	32,948	20,432	13,487	(6,945)
Tourist Dev Tax-Sales, Use & Fuel	932,516	802,769	482,356	823,737	341,381
Less 5% Statutory Reduction	0	0	(25,139)	(41,861)	(16,722)
Total Revenues	**3,732,403**	**3,559,779**	**2,388,515**	**3,168,519**	**780,004**
Expenses					
TDC Capital (Fund 109)	305,336	350,845	1,025,084	1,394,205	369,121
TDC Promotion (Fund 110)	582,913	575,176	577,465	994,287	416,822
TDC Restoration (Fund 111)	245,342	804,958	785,966	780,027	(5,939)
Total Expenses	**1,133,591**	**1,730,979**	**2,388,515**	**3,168,519**	**780,004**
Revenues vs. Expenses	**2,598,812**	**1,828,800**	**0**	**0**	**0**

Flagler County Board of County Commissioners
FY 2010-2011

TOURIST DEVELOPMENT-CAPITAL PROJECTS 30% OF TOURISM BED TAXES-FINANCIAL SERVICES — SPECIAL REVENUE FUND

Fund 109 Dept 4700/4600/6000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	279,755	236,202	144,707	247,119	102,412	Local Option Tourist Tax levy is 3%
361.10-00	Interest	35,648	8,730	8,799	5,973	(2,826)	
398.00-00	Less 5% Statutory Reduction	0	0	(7,675)	(12,655)	(4,980)	
	Sub-Total Revenues	315,403	244,932	145,831	240,437	94,606	
399-00-00	Cash Carry Forward	1,091,863	1,101,931	879,253	1,153,768	274,515	The capital projects fund receives 30% of allocation
	TOTAL FUND REVENUES	**1,407,266**	**1,346,863**	**1,025,084**	**1,394,205**	**369,121**	
	Expenses						
573.82-46	Historical Museum - FB	5,785	5,554	7,600	1,253	(6,347)	
575.81-21	City of Flagler Beach	0	157,903	31,100	0	(31,100)	
575.82-01	Flagler Historical Society	1,336	1,318	5,061	1,179	(3,882)	
575.82-30	African Am Cultural Society	11,000	0	0	0	0	
575.82-41	Agricultural Museum	0	0	5,000	0	(5,000)	
575.82-51	P&R Grant-Princess Place Park	0	3,951	0	22,229	22,229	Carry over-award of $35,000 (grant match) exhibit
575.82-52	Flagler Playhouse	65,519	70,857	0	0	0	Carry over-bal. of award of $150,000-church renov.
575.82-54	Town of Marineland-Phase 1	0	0	0	150,000	150,000	Public Marina
	Total Grants & Aids Expenses	**83,640**	**239,583**	**48,761**	**174,661**	**125,900**	
581.91-10	Interfund Transfer	0	0	0	150,000	150,000	Princess Place Barn Restoration
575.31-10	Investment Advisor	494	479	800	800	0	
575.49-18	Bank Fees	757	501	900	900	0	
575.34-10	Other Contracted Services	0	0	0	50,000	50,000	Potential conference center feasibility study
	Total Operating Expense	**1,251**	**980**	**1,700**	**201,700**	**200,000**	
573.63-77	Engineering Staff Time	0	3,383	0	0	0	
575.62-10	Buildings	216,234	61,109	0	1,017,844	1,017,844	Undesignated funds to be allocated by the Board
575.62-10	Capital Projects	0	0	974,623	0	(974,623)	Carry Forward balance-landscape enhancements
575.63-13	Agricultural Museum	4,211	45,790	0	0	0	
	Total Capital Expenses	**220,445**	**110,282**	**974,623**	**1,017,844**	**43,221**	
	TOTAL FUND EXPENSES	**305,336**	**350,845**	**1,025,084**	**1,394,205**	**369,121**	

Flagler County Board of County Commissioners
FY 2010-2011

TOURIST DEVELOPMENT-PROMOS & ADVERTISING 55% OF TOURISM BED TAXES - FINANCIAL SERVICES SPECIAL REVENUE FUND

Fund 110 Dept 4700	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	512,884	448,466	265,296	453,052	187,756	Local Option Tourist Tax levy is 3%
361.10-00	Interest	23,273	18,519	3,226	3,473	247	
398.00-00	Less 5% Statutory Reduction	0	0	(13,426)	(22,826)	(9,400)	
	Sub-Total Revenues	536,157	466,985	255,096	433,699	178,603	
399.00-00	Cash Carry Forward	784,005	737,248	322,369	560,588	238,219	
	TOTAL FUND REVENUES	**1,320,162**	**1,204,233**	**577,465**	**994,287**	**416,822**	
	Expenses						
575.31-10	Investment Advisor	420	267	750	500	(250)	
575.49-18	Bank Fees	276	501	400	500	100	
559.34-20	Governmental Services-Financial Services	6,050	6,000	7,500	12,557	5,057	20% of Staff Assistant's time
559.41-10	Communications Recurring	299	296	360	375	15	
559.42-01	Postage Expense	542	763	750	750	0	
559.46-30	Maintenance Agreement	0	0	300	0	(300)	
559.48-10	Promotional Activities	217,176	280,541	402,800	755,605	352,805	
559.48-10	Overnight Stays	0	0	0	48,000	48,000	80% special event grants maximum $60,000
559.48-10	Quality of Life Events	0	0	0	12,000	12,000	20% special event grants maximum $60,000
559.48-11	Chamber of Commerce	112,643	134,980	132,490	135,000	2,510	3 yr contract-annual budget request Aug/Sept
559.48-12	Promotional - AACHO	4,892	2,000	0	0	0	
559.48-13	Promotional - Utd Carbn Ctl	3,000	13,000	0	0	0	
559.48-14	Promotional - FL Frst Cst Golf	23,900	26,500	27,825	27,825	0	Northeast Golf Marketing Campaign
559.48-15	Promotional - F.C. Art League	6,993	0	0	0	0	
559.48-17	Flagler Auditorium	15,000	10,000	0	0	0	
559.48-18	Promotional - F.B. Chamber	15,000	15,000	0	0	0	
559.48-19	Rotary Club - Flagler Beach	2,500	3,027	0	0	0	
559.48-21	Flagler Symphonic Society	0	2,489	0	0	0	
559.48-22	Friends of Washington Oaks	2,465	0	0	0	0	
559.48-24	Creekside Festival	12,500	12,500	0	1,000	1,000	
559.48-25	Interspace Airport Ads	3,540	3,540	3,840	0	(3,840)	
559.48-27	Ginn Championship	125,000	18,000	0	0	0	
559.48-29	PC/Flagler Foundation Art	5,000	10,000	0	0	0	
559.48-31	Florida Agricultural Museum	2,000	4,000	0	0	0	
559.48-32	Flagler Habitat for Humanity	5,000	0	0	0	0	
559.48-33	FPC Home Builders Assoc	12,500	0	0	0	0	
559.48-32	American Foreign Academy Research	5,925	10,638	0	0	0	
559.48-35	Ginn Foundation-Sur Mer	0	12,500	0	0	0	
559.48-36	Hispanic America Club	0	7,000	0	0	0	
559.48-37	Flagler Premier Soccer Club	0	1,313	0	0	0	
559.49-15	Advertising	212	212	250	0	(250)	
559.51-10	Office Supplies	80	90	150	100	(50)	
559.52-12	Other Operating Expenses	0	19	50	75	25	
	TOTAL FUND EXPENSES	**582,913**	**575,176**	**577,465**	**994,287**	**416,822**	

Flagler County Board of County Commissioners
FY 2010-2011

TOURIST DEVELOPMENT-BEACH RESTORATION 15% OF TOURISM BED TAXES - FINANCIAL SERVICES — SPECIAL REVENUE FUND

Fund 111 Dept 4700	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	139,877	118,101	72,353	123,566	51,213	Local Option Tourist Tax levy is 3%
361.10-00	Interest	21,890	5,699	8,407	4,041	(4,366)	The beach restoration fund receives 15%
334.39-01	FDEP - Beach Restoration	105,000	125,250	0	0	0	of allocation Beach Restoration Project
398.00-00	Less 5% Statutory Reduction	0	0	(4,038)	(6,380)	(2,342)	
	Sub-Total Revenues	266,767	249,050	76,722	121,227	44,505	
399.00-00	Cash Carry Forward	738,208	759,633	709,244	658,800	(50,444)	
	TOTAL FUND REVENUES	**1,004,975**	**1,008,683**	**785,966**	**780,027**	**(5,939)**	
	Expenses						
537.34-10	Funds to be allocated by BOCC	0	0	785,216	756,377	(28,839)	
537.31-10	Investment Advisor	408	323	550	450	(100)	
519.49-18	Bank Fees	159	125	200	200	0	
	Total Operating Expenses	**567**	**448**	**785,966**	**757,027**	**(28,939)**	
537.81-20	Army Corp. Feasibility Study	244,775	263,000	0	23,000	23,000	
537.81-20	Improvements to Vacant Lot	0	0	0	0	0	
	Total Capital Expenses	**244,775**	**263,000**	**0**	**23,000**	**23,000**	
	TOTAL FUND EXPENSES	**245,342**	**263,448**	**785,966**	**780,027**	**(5,939)**	

APPROVED BUDGET FY 2010-2011

PARKS AND RECREATION IMPACT FEE

Brief Overview

On November 21, 2003, the Board of County Commissioners adopted Ordinance No. 2003-22 amending previous ordinances establishing the Parks and Recreation Impact Fee.

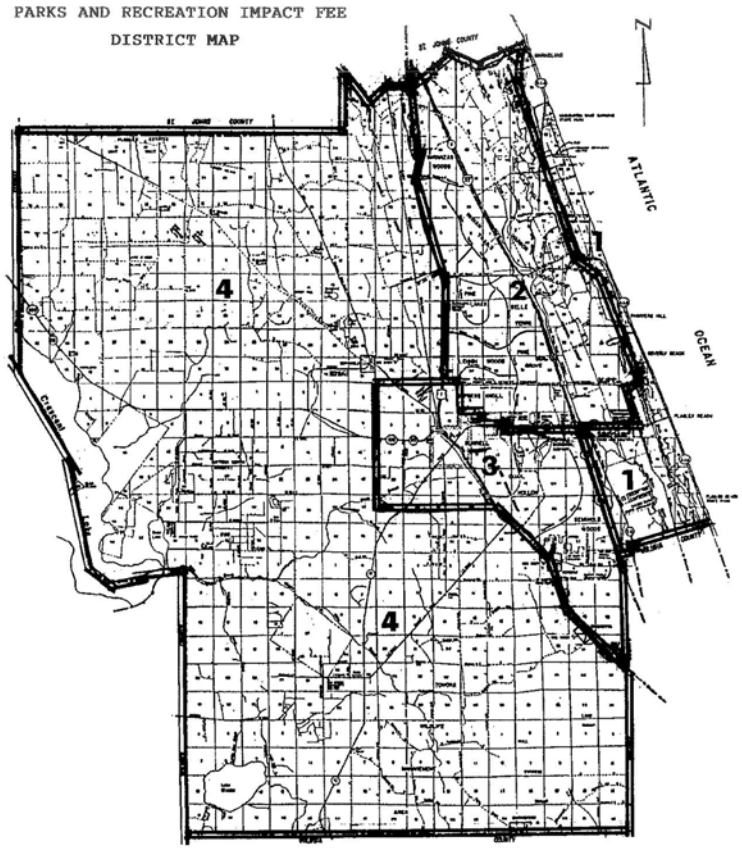
The Local Comprehensive Planning Act, Chapter 163 of the Florida Statutes, requires that public facilities necessary to support new development should be available concurrent with the impact of that development, and the Flagler County Comprehensive Plan establishes the acceptable level of service (LOS) for public recreation facilities.

Parks Impact Fees are imposed in order to regulate the use and development of land so as to assure that new development bears a proportionate share of the cost of the capital expenditures necessary to provide parklands, and the funds necessary to construct improvements to such lands in the county.

The ordinance establishes four parks districts geographically dividing the land area of the County.

Authorized Uses

- Parks Impact Fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district in unincorporated Flagler County. Such acquisitions and improvements shall be consistent with the levels of service and standards set forth in the comprehensive plan. In no case shall trust funds ever be expended for maintenance or operations of parks and recreational facilities.



RECREATION IMPACT FEES - SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Interest	12,320	588	2,360	635	(1,725)
Grant	341,649	263,964	0	610,000	610,000
Recreation Impact Fee	18,496	9,113	11,700	10,947	(753)
Contribution City of Flagler Beach	9,096	7,193	0	0	0
Less 5% Statutory Reduction	0	0	(703)	(545)	158
Cash Carry Forward	485,686	400,360	339,332	153,978	(185,354)
Total Revenues	**867,247**	**681,218**	**352,689**	**775,015**	**422,326**
Expenses					
Parks Impact Fee Zone 1 (Fund 132)					
Operating	333	145	150	310	160
Capital Projects	442,775	502,772	40,000	698,000	658,000
Reserves	0	0	222,540	2,000	(220,540)
Parks Impact Fee Zone 2 (Fund 133)					
Operating	14	125	50	150	100
Capital Projects	0	0	11,000	0	(11,000)
Reserves	0	0	3,904	3,043	(861)
Parks Impact Fee Zone 3 (Fund 134)					
Operating	51	125	100	300	200
Capital Projects	23,385	15,461	0	0	0
Reserves	0	0	6,140	3,190	(2,950)
Parks Impact Fee Zone 4 (Fund 135)					
Operating	96	125	150	150	0
Capital Projects	233	0	0	50,000	50,000
Reserves	0	0	68,655	17,872	(50,783)
Total Expenses	**466,887**	**518,753**	**352,689**	**775,015**	**422,326**
Revenues vs. Expenses	**400,360**	**162,465**	**0**	**0**	**0**

PARK IMPACT FEE ZONE 1 — SPECIAL REVENUE FUND

Fund 132 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 1 - Recreation Impact Fee	8,601	4,166	5,400	6,000	600	
361.10-00	Interest	9,260	460	2,000	500	(1,500)	
331.49-19	SRA1A National Scenic Byway Bing's Landing	0	0	0	250,000	250,000	
	FDOT - Varn Park Parking Lot Addition	0	0	0	360,000	360,000	
331.73-02	LAP Scenic Byways II	341,649	263,964	0	0	0	
366.04-11	Contribution City of Flagler Beach	9,096	7,193	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(370)	(290)	80	
	Sub-Total Revenues	368,606	275,783	7,030	616,210	609,180	
399.00-00	Cash Carry Forward	388,079	313,577	255,660	84,100	(171,560)	
	TOTAL FUND REVENUES	**756,685**	**589,360**	**262,690**	**700,310**	**437,620**	
	Expenses						
572.31-10	Professional Services	25	20	0	50	50	
572.49-18	Bank Analysis Fees	308	125	150	260	110	
	Total Investment Expenses	**333**	**145**	**150**	**310**	**160**	
Project #							
350550	Varn Park Parking Addition	9,011	58	40,000	450,000	410,000	
401142	SRA1A National Scenic Byway Bing's Landing	0	0	0	248,000	248,000	
205350	Hammock Community Center Tennis Courts	0	100,109	0	0	0	
730976	Ocean Shore Blvd Scenic Highway	433,764	402,605	0	0	0	
	Total Capital Expenses	**442,775**	**502,772**	**40,000**	**698,000**	**658,000**	
587.98-50	Reserve for Future Capital Outlay	0	0	222,540	2,000	(220,540)	
	Total Reserves	**0**	**0**	**222,540**	**2,000**	**(220,540)**	
	TOTAL FUND EXPENSES	**443,108**	**502,917**	**262,690**	**700,310**	**437,620**	

PARK IMPACT FEE ZONE 2 — SPECIAL REVENUE FUND

Fund 133 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 2 - Recreation Impact Fee	2,604	2,343	3,000	1,562	(1,438)	
361.10-00	Interest	237	13	60	10	(50)	
398.00-00	Less 5% Statutory Reduction	0	0	(153)	(78)	75	
	Sub-Total Revenues	2,841	2,356	2,907	1,494	(1,413)	
399.00-00	Cash Carry Forward	6,184	9,011	12,047	1,699	(10,348)	
	TOTAL FUND REVENUES	**9,025**	**11,367**	**14,954**	**3,193**	**(11,761)**	
	Expenses						
572.49-18	Bank Analysis Fees	14	125	50	150	100	
	Total Investment Expense	**14**	**125**	**50**	**150**	**100**	
572.64-10	Equipment	0	0	11,000	0	(11,000)	Herschel King Park - playground equipment in FY09-10
	Total Capital Expenses	**0**	**0**	**11,000**	**0**	**(11,000)**	
587.98-50	Reserve for Future Capital	0	0	3,904	3,043	(861)	
	Total Reserves	**0**	**0**	**3,904**	**3,043**	**(861)**	
	TOTAL FUND EXPENSES	**14**	**125**	**14,954**	**3,193**	**(11,761)**	

PARK IMPACT FEE ZONE 3 — SPECIAL REVENUE FUND

Fund 134 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 3 - Recreation Impact Fee	1,302	521	300	1,562	1,262	
361.10-00	Interest	1,030	23	100	25	(75)	
398.00-00	Less 5% Statutory Reduction	0	0	(20)	(80)	(60)	
	Sub-Total Revenues	2,332	544	380	1,507	1,127	
399.00-00	Cash Carry Forward	36,060	14,956	5,860	1,983	(3,877)	
	TOTAL FUND REVENUES	**38,392**	**15,500**	**6,240**	**3,490**	**(2,750)**	
	Expenses						
572.49-18	Bank Analysis Fees	51	125	100	300	200	
	Total Investment Expense	**51**	**125**	**100**	**300**	**200**	
Project #							
305290	Old Dixie Community Park - Restroom	0	12,561	0	0	0	
305550	Old Dixie Community Park - Parking	23,385	2,900	0	0	0	
	Total Capital Expenses	**23,385**	**15,461**	**0**	**0**	**0**	
587.98-50	Reserve for Future Capital	0	0	6,140	3,190	(2,950)	
	Total Reserves	**0**	**0**	**6,140**	**3,190**	**(2,950)**	
	TOTAL FUND EXPENSES	**23,436**	**15,586**	**6,240**	**3,490**	**(2,750)**	

PARK IMPACT FEE ZONE 4 — SPECIAL REVENUE FUND

Fund 135 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 4 - Recreation Impact Fee	5,989	2,083	3,000	1,823	(1,177)	
361.10-00	Interest	1,793	92	200	100	(100)	
398.00-00	Less 5% Statutory Reduction	0	0	(160)	(97)	63	
	Sub-Total Revenues	7,782	2,175	3,040	1,826	(1,214)	
399.00-00	Cash Carry Forward	55,363	62,816	65,765	66,196	431	
	TOTAL FUND REVENUES	**63,145**	**64,991**	**68,805**	**68,022**	**(1,214)**	
	Expenses						
572.49-18	Bank Analysis Fees	96	125	150	150	0	
	Total Investment Expense	**96**	**125**	**150**	**150**	**0**	
Project #							
240310	Hidden Trails Park DNSD	233	0	0	0	0	
240120	Hidden Trails Lighting Installation	0	0	0	50,000	50,000	
	Total Capital Expenses	**233**	**0**	**0**	**50,000**	**50,000**	
587.98-50	Reserve for Future Capital	0	0	68,655	17,872	(50,783)	
	Total Reserves	**0**	**0**	**68,655**	**17,872**	**(50,783)**	
	TOTAL FUND EXPENSES	**329**	**125**	**68,805**	**68,022**	**(783)**	

TRANSPORTATION IMPACT FEE

Brief Overview

On September 2, 2003, the Board of County Commissioners adopted Ordinance No. 2003-14 amending previous ordinances establishing the Transportation Impact Fee.

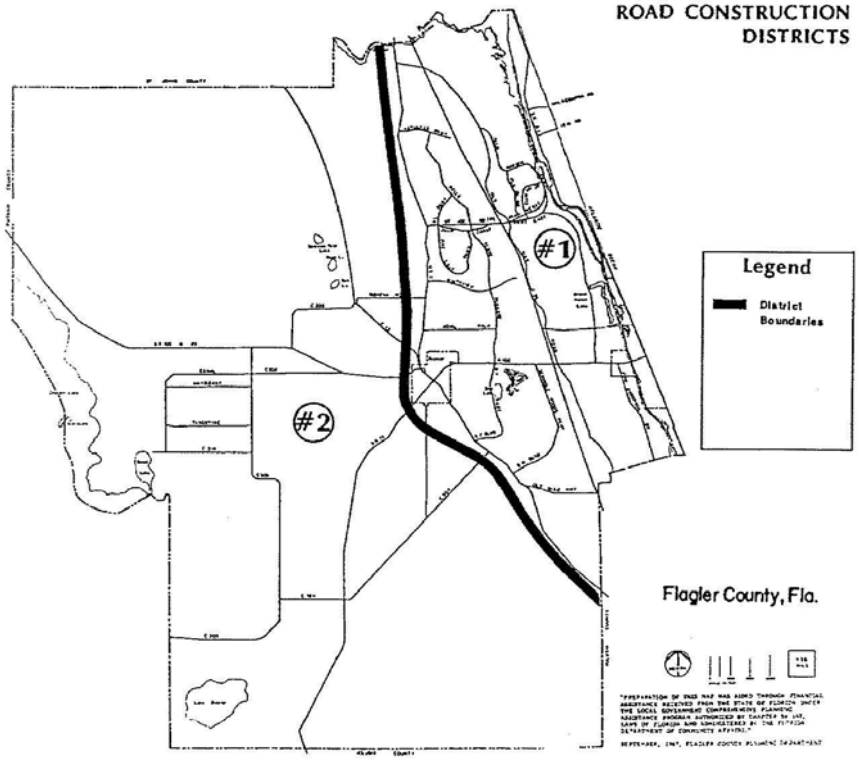
The Transportation Impact fee is authorized by Chapter 163 of the Florida Statutes as a means for all local governments to satisfy transportation concurrency requirements. The rapid population growth recently experienced by Flagler County requires expansion in public transportation facilities to maintain an acceptable level of service on the County's major road network as designated by the County's adopted Comprehensive Plan.

All new impact-generating land development activities are subject to transportation impact fees. Two transportation impact fee districts exist presently, east and west, divided by the Florida East Coast Railroad right of way.

Authorized Uses

- Funds including interest shall solely be used for Transportation Capital Facilities on the County's major road network system within the impact district from which the fees have been collected.

- Collected fees shall carryover to the following year but fees that have not been spent within seven years from the date of building permit issuance shall be returned to the payee or his successor along with interest at 6% a year, subject to extension by the Board of County Commissioners.



TRANSPORTATION IMPACT FEES-SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Grant	5,263,737	138,345	1,500,000	1,338,355	(161,645)
Interest	84,637	50,080	45,600	26,100	(19,500)
Interfund Transfers In	80,005	0	0	0	0
Transportation Impact Fees	366,056	209,544	205,000	97,650	(107,350)
Less 5% Statutory Reduction	0	0	(12,530)	(73,106)	(60,576)
Cash Carry Forward	2,228,809	7,899,504	8,094,394	7,472,936	(621,458)
Total Revenues	**8,023,244**	**8,297,473**	**9,832,464**	**8,861,935**	**(970,529)**
Expenses					
Transportation Impact Fee - Old East (Fund 130)					
Operating	90	1,267	1,000	1,770	770
Capital Projects	0	0	1,017,000	1,795,000	778,000
Reserves	0	0	3,347,780	1,665,812	(1,681,968)
Transportation Impact Fee West (Fund 131)					
Operating	77	125	100	125	25
Debt Service	3,105	0	0	0	0
Reserves	0	0	53,182	90,119	36,937
Transportation Impact Fee Palm Coast (Fund 136)					
Operating	1,470	1,818	1,500	2,500	1,000
Capital Projects	0	0	0	615,000	615,000
Reserves	0	0	4,271,565	4,028,654	(242,911)
Transportation Impact Fee New East (Fund 137)					
Operating	1,222	270	350	440	90
Transfers	80,005	0	0	0	0
Capital Projects	37,772	165,459	540,000	121,140	(418,860)
Reserves	0	0	599,987	541,375	(58,612)
Total Expenses	**123,741**	**168,939**	**9,832,464**	**8,861,935**	**(970,529)**
Revenues vs. Expenses	**7,899,503**	**8,128,534**	**0**	**0**	**0**

TRANSPORTATION IMPACT FEE EAST- OLD EAST — SPECIAL REVENUE FUND

Fund 130 Dept 1450	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.49-14	FDOT-USA/Royal Palm Turn	0	0	1,000,000	810,000	(190,000)	$1M Grant project began in FY09-10
331.49-08	FDOT LAP Matanzas Woods Parkway	2,990,399	0	0	0	0	
361.10-00	Interest	2,689	19,070	17,000	7,000	(10,000)	
381.00-00	Interfund Transfers In	80,005	0	0	0	0	
399.00-00	Cash Carry Forward	276,627	3,349,630	3,349,630	2,686,432	(663,198)	
398.00-00	Less 5% Statutory Reduction	0	0	(850)	(40,850)	(40,000)	
	TOTAL FUND REVENUES	**3,349,720**	**3,368,700**	**4,365,780**	**3,462,582**	**(903,198)**	
	Expenses						
541.31-10	Professional Fees	49	1,142	600	1,620	1,020	
541.49-18	Bank Analysis Fees	41	125	400	150	(250)	
	Total Operating Expenses	**90**	**1,267**	**1,000**	**1,770**	**770**	
Project #							
517068	US1 & Royal Palm Turn	0	0	1,017,000	815,000	(202,000)	Project began in FY09-10
510141	Old King's Road N. Sidewalk	0	0	0	980,000	980,000	
	Total Capital Projects	**0**	**0**	**1,017,000**	**1,795,000**	**778,000**	
587.98-50	Reserve - Future Capital Projects	0	0	3,347,780	1,665,812	(1,681,968)	
	Total Reserves	**0**	**0**	**3,347,780**	**1,665,812**	**(1,681,968)**	
	TOTAL FUND EXPENSES	**90**	**1,267**	**4,365,780**	**3,462,582**	**(903,198)**	

TRANSPORTATION IMPACT FEE WEST — SPECIAL REVENUE FUND

Fund 131 Dept 1450	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	3,357	41	100	100	0	
363.20-01	Transportation Impact Fees - West	104,380	15,688	15,000	16,740	1,740	
399.00-00	Cash Carry Forward	(80,618)	23,939	38,937	74,246	35,309	
398.00-00	Less 5% Statutory Reduction	0	0	(755)	(842)	(87)	
	TOTAL FUND REVENUES	**27,119**	**39,668**	**53,282**	**90,244**	**36,962**	
	Expenses						
541.49-18	Bank Analysis Fees	77	125	100	125	25	
	Total Operating Expenses	**77**	**125**	**100**	**125**	**25**	
541.72-30	Interest on Loan/Lease	3,105	0	0	0	0	
	Total Debt Service	**3,105**	**0**	**0**	**0**	**0**	
587.98-50	Reserve - Future Capital Projects	0	0	53,182	90,119	36,937	
	Total Reserves	**0**	**0**	**53,182**	**90,119**	**36,937**	
	TOTAL FUND EXPENSES	**3,182**	**125**	**53,282**	**90,244**	**36,962**	

TRANSPORTATION IMPACT FEE PALM COAST — SPECIAL REVENUE FUND

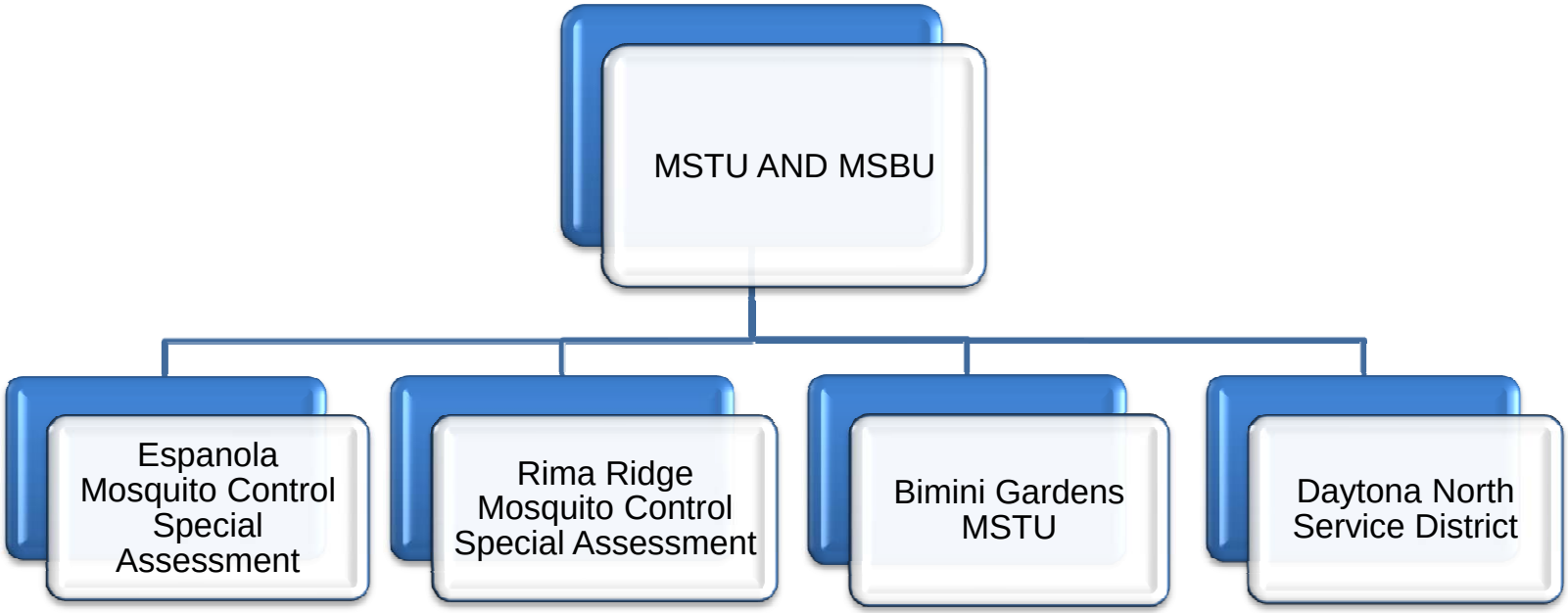
Fund 136 Dept 1450	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.49-08	FDOT Grant-Matantas Wood Pkwy	2,237,817	0	0	0	0	
334.43-01	FDOT Grant-Matanzas Woods PD&E	0	0	0	431,415	431,415	
361.10-00	Interest	61,744	28,503	26,000	18,000	(8,000)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,300)	(22,471)	(21,171)	
399.00-00	Cash Carry Forward	1,925,674	4,223,764	4,248,365	4,219,210	(29,155)	
	TOTAL FUND REVENUES	**4,225,235**	**4,252,267**	**4,273,065**	**4,646,154**	**373,089**	
	Expenses						
541.31-10	Professional Services	1,058	1,693	1,000	2,000	1,000	
541.49-18	Bank Analysis Fees	412	125	500	500	0	
	Total Operating Expenses	**1,470**	**1,818**	**1,500**	**2,500**	**1,000**	
Project #							
490197	Matanzas Woods PD&E	0	0	0	615,000	615,000	
	Total Capital Expenses	**0**	**0**	**0**	**615,000**	**615,000**	
587.98-50	Reserve - Future Capital Projects	0	0	4,271,565	4,028,654	(242,911)	
	Total Reserves	**0**	**0**	**4,271,565**	**4,028,654**	**(242,911)**	
	TOTAL FUND EXPENSES	**1,470**	**1,818**	**4,273,065**	**4,646,154**	**373,089**	

Note: These fees were collected on behalf of the City of Palm Coast. The City has now implemented their own Impact Fee Ordinance.

TRANSPORTATION IMPACT FEE EAST NEW — SPECIAL REVENUE FUND

Fund 137 Dept 1450	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.43-01	FDOT LAP - Matanzas/I95 IJR	9,630	138,345	0	96,940	96,940	
331.49-08	FDOT Grant-Matanzas Woods Pkwy	25,891	0	0	0	0	
334.43-01	FDOT Grant - Matanzas Woods PD&E	0	0	500,000	0	(500,000)	
361.10-00	Interest	16,847	2,466	2,500	1,000	(1,500)	
363.20-01	Road & Street Impact Fees	261,676	193,856	190,000	80,910	(109,090)	
399.00-00	Cash Carry Forward	107,126	302,171	457,462	493,048	35,586	
398.00-00	Less 5% Statutory Reduction	0	0	(9,625)	(8,943)	682	
	TOTAL FUND REVENUES	**421,170**	**636,838**	**1,140,337**	**662,955**	**(477,382)**	
	Expenses						
541.31-10	Transportation Study	520	0	0	0	0	
541.31-10	Investment Fees	344	145	100	180	80	
541.34-10	Bank Analysis Fees	358	125	250	260	10	
	Total Operating Expenses	**1,222**	**270**	**350**	**440**	**90**	
581.91-90	Transfer to Impact Fee East	80,005	0	0	0	0	
	Total Transfers	**80,005**	**0**	**0**	**0**	**0**	
Project #							
490069	Matanzas/Old King's Rd Mitigation	15,889	16,923	0	15,200	15,200	
490196	Matanzas Woods Interchange Design	21,883	148,536	15,000	105,940	90,940	
490197	Matanzas Woods PD&E	0	0	525,000	0	(525,000)	This project was moved to Fund 136.
	Total Capital Projects	**37,772**	**165,459**	**540,000**	**121,140**	**(418,860)**	
541.63.10	Reserves	0	0	599,987	541,375	(58,612)	
	Total Reserves	**0**	**0**	**599,987**	**541,375**	**(58,612)**	
	TOTAL FUND EXPENSES	**118,999**	**165,729**	**1,140,337**	**662,955**	**(477,382)**	

APPROVED BUDGET FY 2010-2011


MSTU AND MSBU
Espanola Mosquito Control Special Assessment
Rima Ridge Mosquito Control Special Assessment
Bimini Gardens MSTU
Daytona North Service District

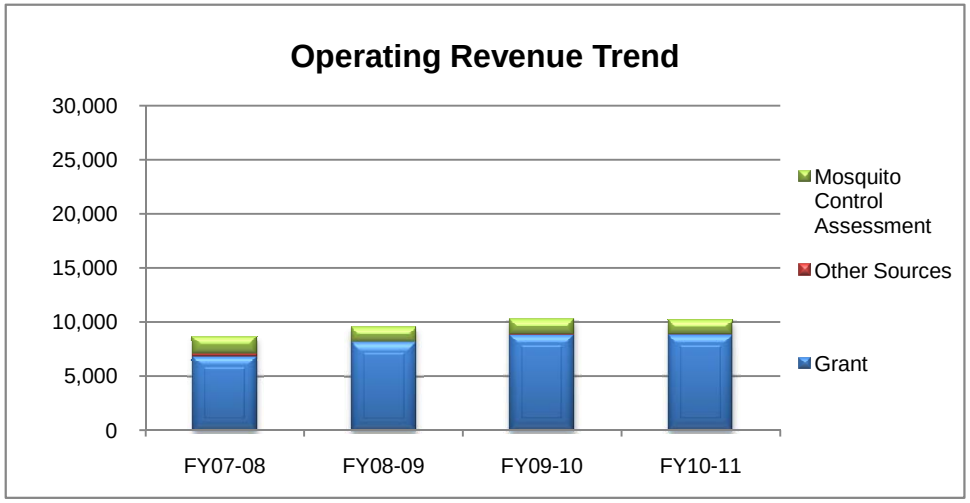
MSTU AND MSBU SUMMARY — SPECIAL REVENUE FUND

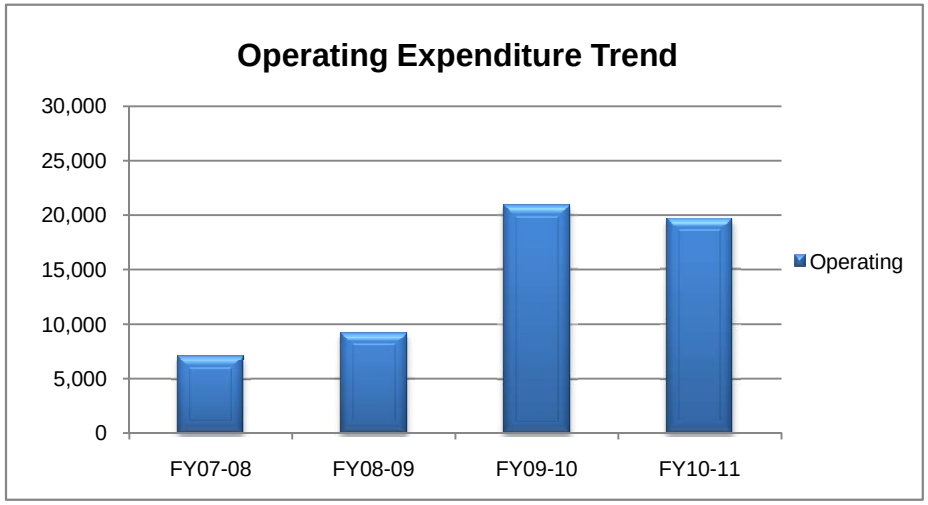
DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Interest	4,315	1,482	3,152	1,750	(1,402)
Grant	14,062	17,392	17,500	17,500	0
Mosquito Control Assessment	3,964	3,779	3,733	3,733	0
Front Foot Assessment	5,787	5,887	5,887	5,674	(213)
Excess Fees	2,772	2,575	0	2,000	2,000
Ninth Cent Fuel Tax	57,029	53,641	57,600	47,768	(9,832)
Local Option Fuel Tax	14,472	13,058	14,400	10,872	(3,528)
DNSD Assessment	261,540	256,979	283,741	265,080	(18,661)
Less 5% Statutory Reduction	0	(307)	(17,428)	(17,637)	(209)
Cash Carry Forward	96,485	100,537	205,372	300,426	95,054
Total Revenues	**460,426**	**455,023**	**573,957**	**637,166**	**63,209**
Expenses					
Bimini Gardens MSTU (Fund 175)	4,328	14,917	7,333	5,391	(1,942)
Espanola Special Assessment (Fund 177)	7,059	9,130	20,911	19,656	(1,255)
Rima Ridge Special Assessment (Fund 178)	7,508	10,349	29,592	28,266	(1,326)
Daytona North Service District (Fund 702)	334,881	203,763	516,121	583,853	67,732
Total Expenses	**353,776**	**238,159**	**573,957**	**637,166**	**63,209**
Revenues vs. Expenses	**106,650**	**216,864**	**0**	**0**	**0**

ESPANOLA SPECIAL ASSESSMENT — SPECIAL REVENUE FUND

Fund 177 Dept 4920	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.61-03	State Grant Mosquito Control	6,822	8,099	8,750	8,750	0	Dept. of Agriculture & Consumer Services.
361.10-00	Interest	222	10	100	50	(50)	
325.20-01	Mosquito Control Assessment	1,458	1,348	1,335	1,335	0	
325.20-02	Delinquent Special Assessments	65	0	0	0	0	
386.70-00	Excess Fees - Tax Collector	0	12	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(72)	(506)	(434)	
	Sub-Total Revenues	**8,567**	**9,469**	**10,113**	**9,629**	**(484)**	
399.00-00	Cash Carry Forward	7,344	7,968	10,798	10,027	(771)	
	TOTAL FUND REVENUES	**15,911**	**17,437**	**20,911**	**19,656**	**1,255**	
	Expenses						
562.34-10	Mosquito Control District	6,822	8,099	20,600	19,055	(1,545)	
562.34-16	Comm Fees - Tax Collector	30	27	30	30	0	
562.34-19	Property Appraiser Fees	207	215	221	221	0	
562.34-90	Taxes & Assessments	0	0	50	50	0	
562.49-18	Bank Analysis Fees	0	789	10	300	290	
	Total Operating Expenses	**7,059**	**9,130**	**20,911**	**19,656**	**(1,255)**	
	TOTAL FUND EXPENSES	**7,059**	**9,130**	**20,911**	**19,656**	**(1,255)**	

ESPANOLA SPECIAL ASSESSMENT — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

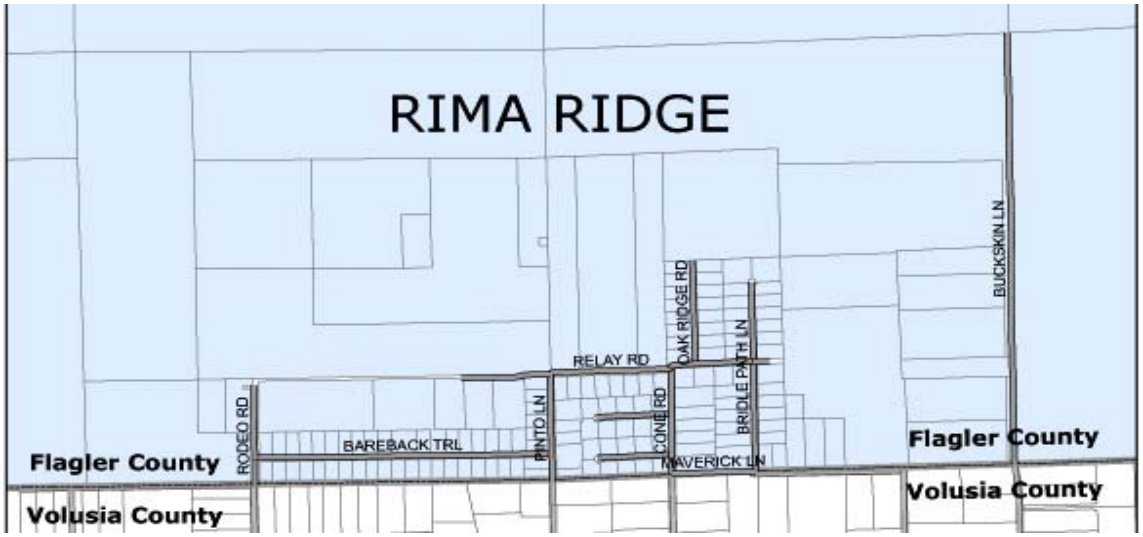
In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and Rima Ridge areas. On April 21, 2003 the Board agreed to contract services for these new areas (known as the West Flagler Mosquito Control District, or (WFMCD) with the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County applies for state assistance every fiscal year through the Department of Agriculture and Consumer Services (DACS). Funding is used to provide inspection services, surveillance and truck and aerial spraying.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Grant	6,822	8,099	8,750	8,750
Other Sources	222	10	100	50
Mosquito Control Assessment	1,523	1,348	1,335	1,335
Less 5% Statutory Reduction	0	0	(72)	(506)
Cash Carry Forward	7,344	7,968	10,798	10,027
	15,911	**17,425**	**20,911**	**19,656**
Expenses				
Operating	7,059	9,130	20,911	19,656
	7,059	**9,130**	**20,911**	**19,656**

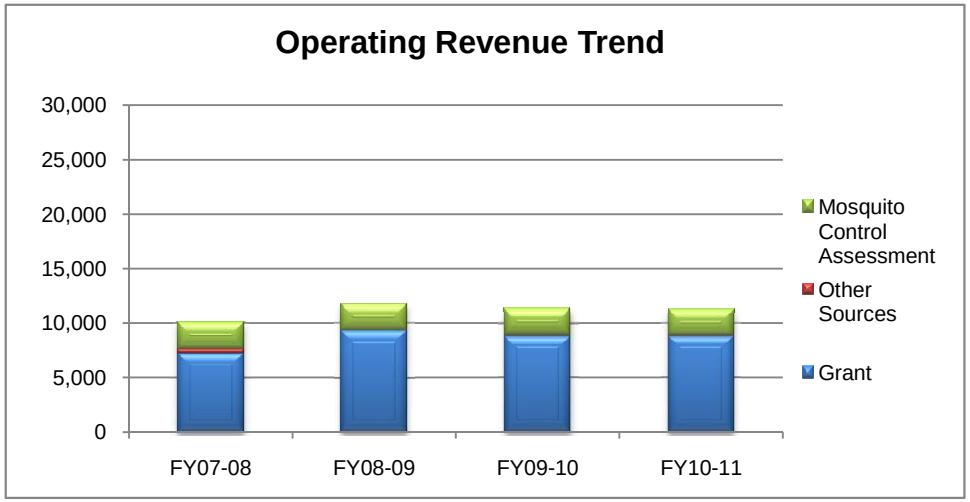
Cost per special assessment unit is $11.76 each.

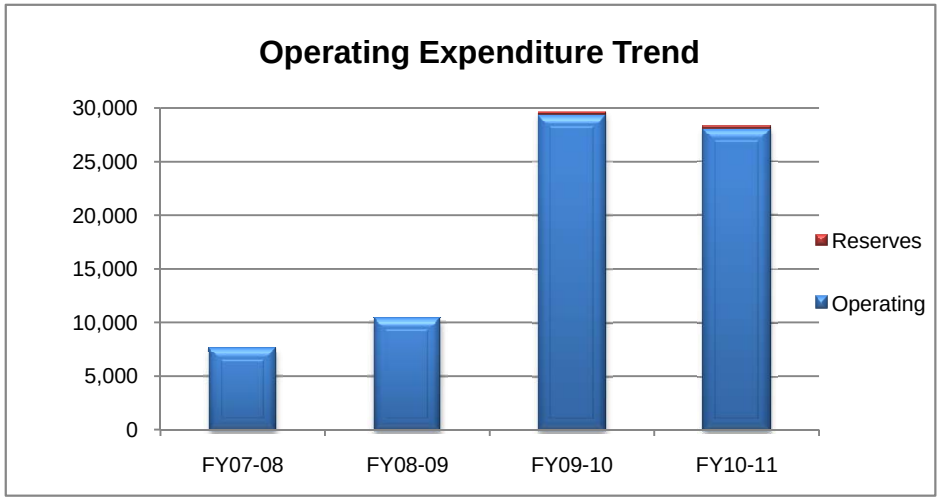
RIMA RIDGE SPECIAL ASSESSMENT — SPECIAL REVENUE FUND

Fund 178 Dept 4920	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.61-03	State Grant/Mosquito Control	7,240	9,293	8,750	8,750	0	Dept. of Agriculture & Consumer Services
361.10-00	Interest	395	18	150	100	(50)	
325.20-01	Mosquito Control Assessment	2,441	2,431	2,398	2,398	0	
386.70-00	Excess Fees-Tax Collector	0	24	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(113)	(562)	(449)	
	Sub-Total Revenues	10,076	11,766	11,185	10,686	(499)	
399.00-00	Cash Carry Forward	12,419	15,013	18,407	17,580	(827)	
	TOTAL FUND REVENUES	**22,495**	**26,779**	**29,592**	**28,266**	**(1,326)**	
	Expenses						
562.34-10	Mosquito Control District	7,240	9,293	28,749	27,173	(1,576)	
562.34-16	Comm Fees - Tax Collector	49	49	198	198	0	
562.34-19	Property Appraiser Fees	216	218	300	300	0	
562.49-18	Bank Analysis Fees	3	789	50	300	250	
	Total Operating Expenses	**7,508**	**10,349**	**29,297**	**27,971**	**(1,326)**	
587.98-11	Designated for Future Use	0	0	295	295	0	
	Total Reserves	**0**	**0**	**295**	**295**	**0**	
	TOTAL FUND EXPENSES	**7,508**	**10,349**	**29,592**	**28,266**	**(1,326)**	



RIMA RIDGE SPECIAL ASSESSMENT — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

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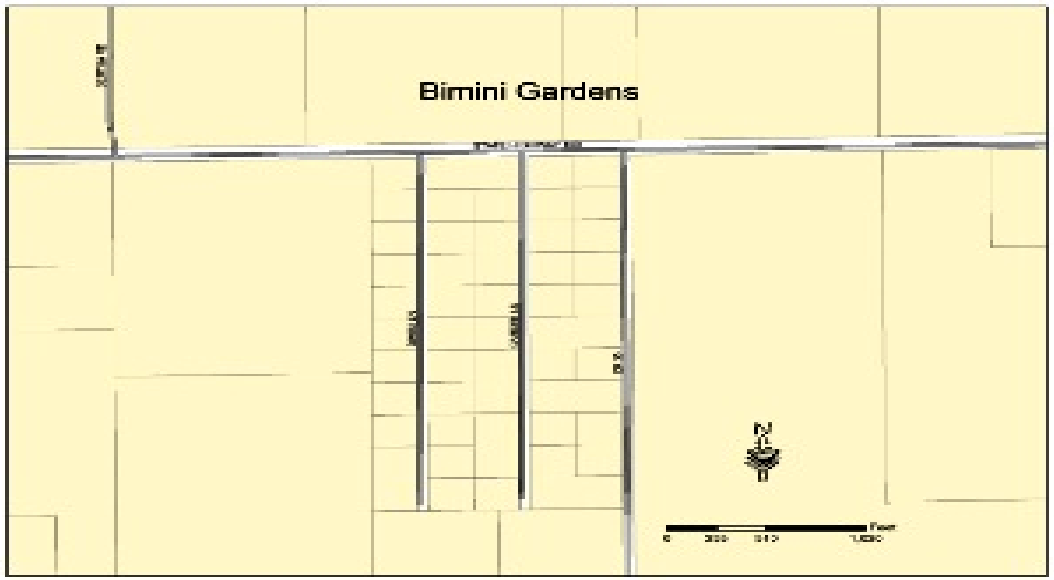
Cost per special assessment unit is $14.62 each.

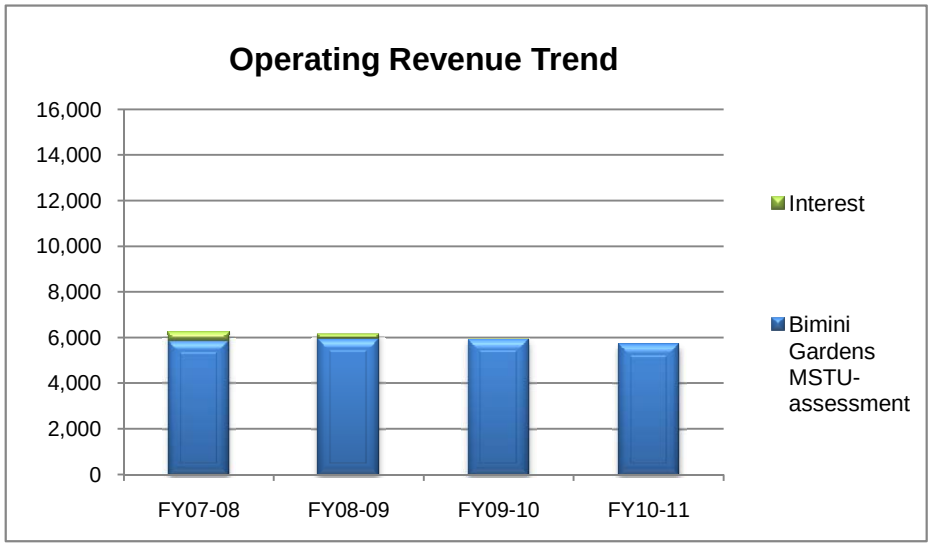
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Grant	7,240	9,293	8,750	8,750
Other Sources	395	18	150	100
Mosquito Control Assessment	2,441	2,431	2,398	2,398
Less 5% Statutory Reduction	0	0	(113)	(562)
Cash Carry Forward	12,419	15,013	18,407	17,580
	22,495	**26,755**	**29,592**	**28,266**
Expenses				
Operating	7,508	10,349	29,297	27,971
Reserves	0	0	295	295
	7,508	**10,349**	**29,592**	**28,266**

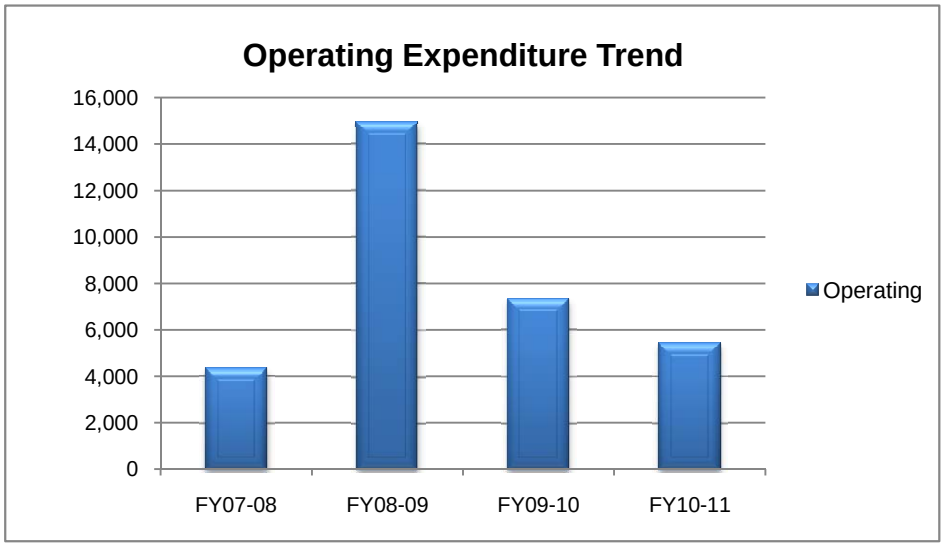
BIMINI GARDENS MSTU — SPECIAL REVENUE FUND

Fund 175 Dept 1810	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
325.20-01	Bimini Gardens MSTU-Assessment	5,787	5,887	5,887	5,674	(213)	
361.10-00	Interest	454	244	35	0	(35)	
398.00-00	Less 5% Statutory Reduction	0	(307)	(296)	(283)	13	
	Sub-Total Revenues	**6,241**	**5,824**	**5,626**	**5,391**	**(235)**	
399.00-00	Cash Carry Forward	11,568	8,216	1,707	0	(1,707)	
	TOTAL FUND REVENUES	**17,809**	**14,040**	**7,333**	**5,391**	**(1,942)**	
	Expenses						
513.34-16	Comm Fees-Tax Collector	116	113	115	115	0	
513.34-19	Property Appraiser Fees	62	113	70	113	43	
541.34-20	Public Work Charges	4,127	14,566	7,098	4,933	(2,165)	
541.49-18	Bank Analysis Fees	23	125	50	230	180	
	Total Operating Expenses	**4,328**	**14,917**	**7,333**	**5,391**	**(2,122)**	
	TOTAL FUND EXPENSES	**4,328**	**14,917**	**7,333**	**5,391**	**(1,942)**	



BIMINI GARDENS MSTU — SPECIAL REVENUE FUND





NOTE FOR GRAPH
Increased FY 09 expenses reflect Cash Carry Forward.

DEPARTMENT SUMMARY

On November 15, 1999, Flagler County Ordinance No. 99-10, authorized creation of a municipal service benefit unit for road projects and services and adopted on December 20, 1999, Resolution No. 99-91, establishing the Bimini Gardens Municipal Service Taxing Unit.

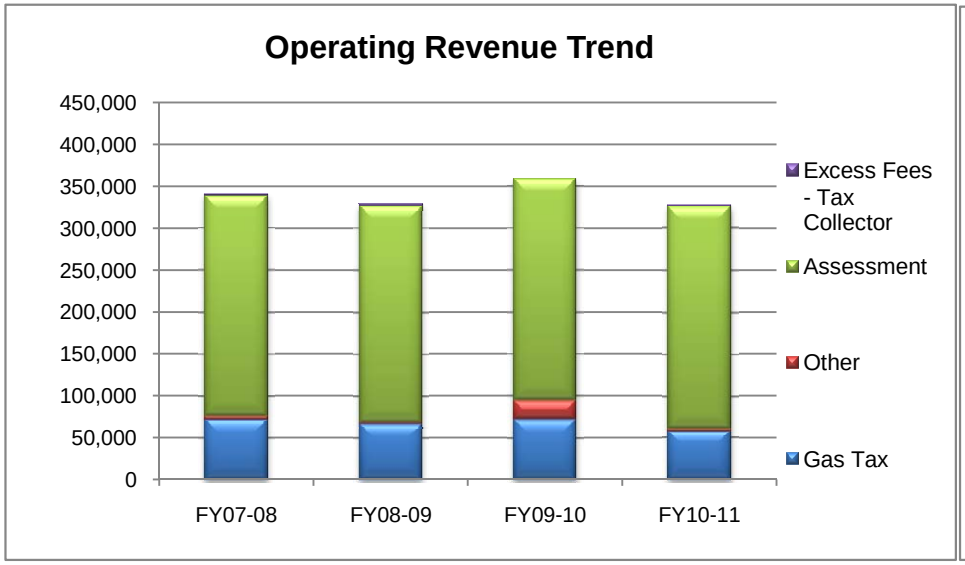
History of front foot assessment:
From Fiscal Year 2001 to current: $0.58 assessment

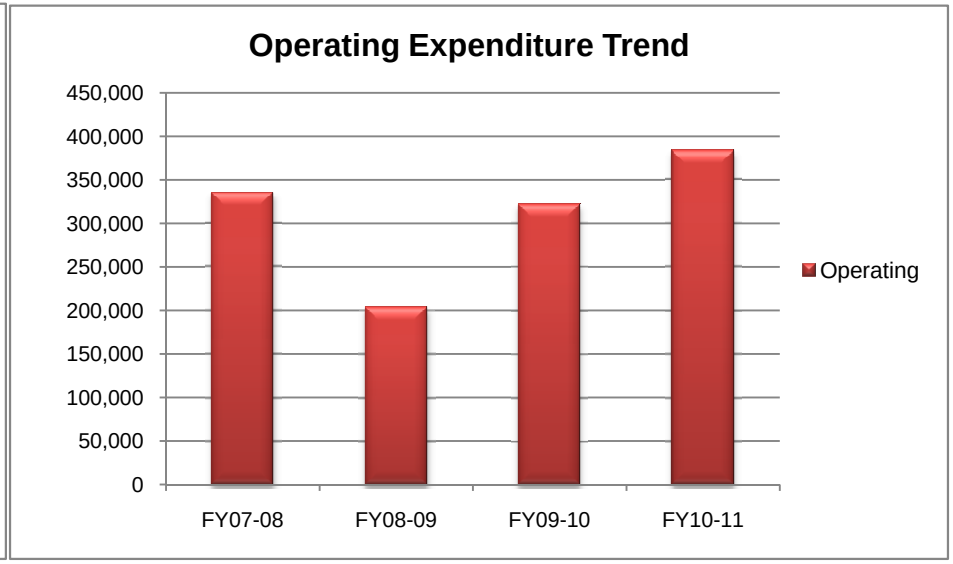
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Bimini Gardens MSTU-assessment	5,787	5,887	5,887	5,674
Interest	454	244	35	0
Less 5% Statutory Reduction	0	(307)	(296)	(283)
Cash Carry Forward	11,568	8,216	1,707	0
	17,809	**14,040**	**7,333**	**5,391**
Expenses				
Operating	4,328	14,917	7,333	5,391
	4,328	**14,917**	**7,333**	**5,391**

DAYTONA NORTH SERVICE DISTRICT — SPECIAL REVENUE FUND

Fund 702 Dept 4500/5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
312.30-00	Ninth Cent Fuel Tax	57,029	53,641	57,600	47,768	(9,832)	Overall 17% total decrease
312.40-00	Local Option Fuel Tax	14,472	13,058	14,400	10,872	(3,528)	Overall 25% total decrese
3xx,xx-xx	Disaster Relief	0	79,854	0	0	0	May 2009 flood event
361.10-01	Interest	3,244	1,210	2,867	1,600	(1,267)	
363.10-01	DNSD Assessment Maint/Other	133,670	131,909	0	0	0	Combined in acct #702-0000-325.20-01
363.10-04	DNSD Assessment Paving	124,780	123,135	0	0	0	Combined in acct #702-0000-325.20-01
325.20-01	DNSD/Front Foot	0	0	264,080	264,080	0	Rate $0.58 per front foot
325.20-02	DNSD Delinquent Front Foot	1,598	1,001	19,661	1,000	(18,661)	
363.10-13	DNSD Delinquent Paving	1,492	934	0	0	0	
386.70-00	Excess Fees-Tax Collector	2,772	2,575	0	2,000	2,000	
398.00-00	Less 5 % Statutory Reduction	0	0	(16,947)	(16,286)	661	
	Sub-Total Revenues	**339,057**	**407,317**	**341,661**	**311,034**	**(30,627)**	
399.00-00	Cash Carry Forward	65,154	69,340	174,460	272,819	98,359	
	TOTAL FUND REVENUES	**404,211**	**476,657**	**516,121**	**583,853**	**67,732**	
	Expenses						
513.31-10	Professional Services	0	550	0	0	0	
513.34-10	Other Contracted Services	17,425	7,710	7,900	7,900	0	
513.34-16	Comm Fees - Tax Collector	5,224	5,137	5,300	5,300	0	
513.34-19	Property Appraiser Fees	3,975	3,927	4,000	4,000	0	
541.42-01	Postage Expense	36	29	500	500	0	
519.43-10	Utilities Expense	9,655	10,649	12,500	12,500	0	
541.34-20	Governmental Services	280,821	148,134	286,050	322,368	36,318	
541.49-14	Landfill Tipping Fees	61	0	325	325	0	
541.51-10	Office Supplies	0	0	75	75	0	
541.52-12	Other Operating Expenses	43	0	0	0	0	
541.53-10	Road Materials & Supplies	17,501	27,437	5,000	30,000	25,000	Increase based on actuals
541.31-10	Professional Services	24	65	100	100	0	
541.49-18	Bank Analysis Fees	116	125	250	250	0	
	Total Operating Expenses	**334,881**	**203,763**	**322,000**	**383,318**	**61,318**	
587.98-50	Reserve-Future Capital OL	0	0	194,121	200,535	6,414	
	Total Reserves	**0**	**0**	**194,121**	**200,535**	**6,414**	
							Overall Expense Increase:
	TOTAL FUND EXPENSES	**334,881**	**203,763**	**516,121**	**583,853**	**67,732**	**13.12%**

DAYTONA NORTH SERVICE DISTRICT — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

The Flagler County Board of County Commissioners, acting as the Daytona North Service District has the power and authority permitted by law to provide and maintain streets, recreation facilities and services within the boundaries of the Daytona North Service District and empowerment to expend monies for those purposes.

The District shall, in the manner prescribed by law, prescribe, establish and maintain such services, special assessments or taxes and raise funds and revenues in any other manner permitted by law within the District, only as shall be necessary to produce sufficient revenues for the special services, facilities and administration.

Assessments	Per Front Foot
Fiscal Year 1986	0.2405
Fiscal Year 1987	0.2465
Fiscal Year 1988	0.3698
Fiscal Year 1989	0.3698
Fiscal Year 1990	0.3698
Fiscal Year 1991	0.3698
Fiscal Year 1992	0.3698
Fiscal Year 1993 to current	0.5800

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Gas Tax	71,501	66,699	72,000	58,640
Other	4,842	2,211	22,528	2,600
Assessment	261,540	256,979	264,080	264,080
Excess Fees - Tax Collector	2,772	2,575	0	2,000
Less 5% Statutory Reduction	0	0	(16,947)	(16,286)
Cash Carry Forward	65,154	69,340	174,460	272,819
	405,809	**397,804**	**516,121**	**583,853**
Expenses				
Operating	334,881	203,763	322,000	383,318
Reserves	0	0	194,121	200,535
	334,881	**203,763**	**516,121**	**583,853**

JUDICIAL FUNDS-SUMMARY — SPECIAL REVENUE FUND

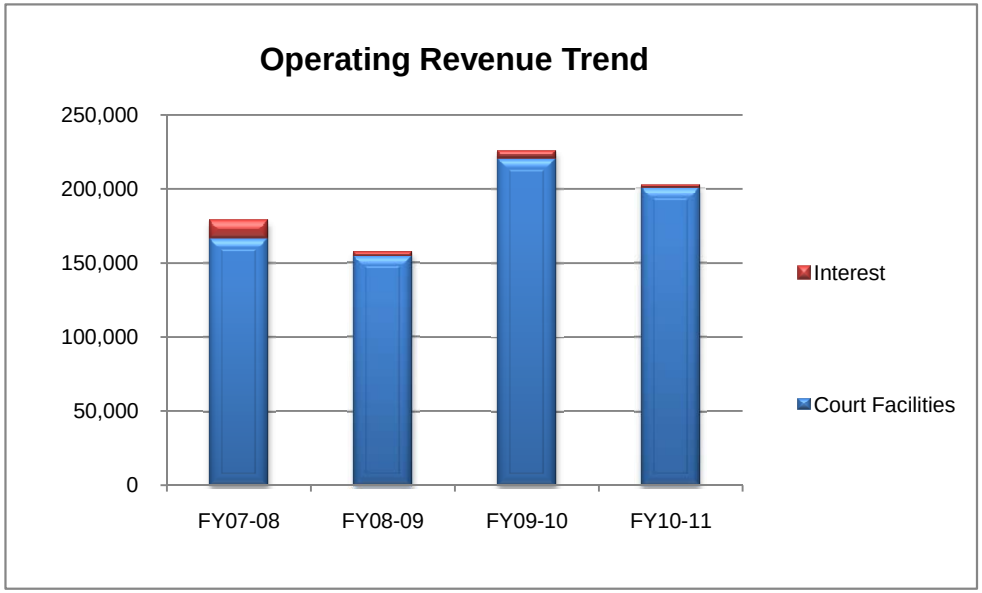
DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Fees	472,077	403,995	450,170	422,551	(27,619)
Fines	4,153	4,631	2,757	3,000	243
Interest	99,501	7,371	11,304	5,735	(5,569)
Interfund Transfer	82,958	41,941	46,416	80,041	33,625
Less 5% Statutory Reduction	0	0	(23,212)	(21,515)	1,697
Cash Carry Forward	716,012	960,193	1,105,457	1,419,284	313,827
Total Revenues	**1,374,701**	**1,418,131**	**1,592,892**	**1,909,096**	**316,204**
Expenses					
Courthouse Facilities (Fund 108)	76,881	18,371	708,461	889,527	181,066
Domestic Violence Trust (Fund 192)	10,256	879	437	0	(437)
Alcohol & Drug Abuse Trust (Fund 193)	4,964	125	9,838	6,458	(3,380)
Court Innovations Technology (Fund 194)	114,752	70,316	542,669	712,385	169,716
Juvenile Diversion (Fund 195)	123,881	29,466	16,910	23,630	6,720
Court Innovations (Fund 197)	176	28,672	227,128	209,684	(17,444)
Teen Court (Fund 198)	60,810	61,253	87,449	67,412	(20,037)
Total Expenses	**391,720**	**209,082**	**1,592,892**	**1,909,096**	**316,204**
Revenues vs. Expenses	**982,981**	**1,209,049**	**0**	**0**	**0**

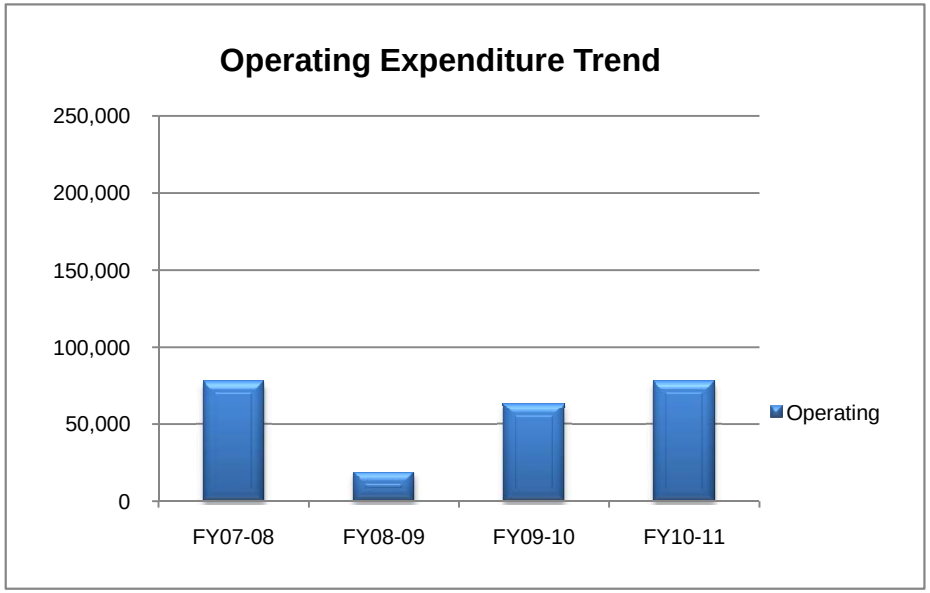
	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Personnel Summary-Positions					
Court Innovations	0.00	0.20	1.00	1.00	0.00
Teen Court	1.00	1.00	1.00	1.00	0.00
Total Positions	**1.00**	**1.20**	**2.00**	**2.00**	**0.00**

COURTHOUSE FACILITIES - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 108	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 3701/4910/5000		FY 07-08	FY 08-09	FY 09-10	FY 10-11	+/(-)	
	Revenues						
359.20-03	Court Facilities	166,319	154,036	220,000	200,000	(20,000)	Surcharge increased from $15 to $30
361.10-00	Interest	12,331	3,434	5,400	2,400	(3,000)	
398.00-00	Less 5% Statutory Reduction	0	0	(11,270)	(10,120)	1,150	
	Sub-Total Revenues	178,650	157,470	214,130	192,280	(21,850)	
399.00-00	Cash Carry Forward	315,862	417,631	494,331	697,247	202,916	
	TOTAL FUND REVENUES	**494,512**	**575,101**	**708,461**	**889,527**	**181,066**	
	Expenses						
712.34-10	Other Contracted Services	1,009	2,975	100	1,500	1,400	
712.34-20	Governmental Services	5,826	0	0	6,000	6,000	
712.46-10	Building/Equipment Repairs	0	150	500	10,500	10,000	Security System repairs
712.46-30	Maintenance Agreements	23,242	8,500	57,780	54,180	(3,600)	
712.49-10	Other Current Chrgs/Oblig	47	0	0	100	100	
712.51-12	Other Operating Expenses	2,602	3,833	3,500	4,000	500	
712.62-20	Bldg Renovation & Improv	43,800	2,600	0	250	250	
587.49-18	Bank Analysis Fees	355	313	550	600	50	
	Total Operating Expenses	**76,881**	**18,371**	**62,430**	**77,130**	**14,700**	
587.98-10	Reserve for Contingency	0	0	646,031	812,397	166,366	
	Total Reserves	**0**	**0**	**646,031**	**812,397**	**166,366**	
	TOTAL FUND EXPENSES	**76,881**	**18,371**	**708,461**	**889,527**	**181,066**	

COURTHOUSE FACILITIES — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004 to assess a $15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.17, Florida Statues. Funds collected are used to fund State court facilities, and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. The surcharge was effective July 1, 2004.

During fiscal year 2008-09, Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from $15 to $30. On July 20, 2009 the Flagler County Board of County Commissioners adopted Ordinance 2009-05 amending Sec. 10.33(3), Flagler County Code to increase the surcharge from $15 to $30.

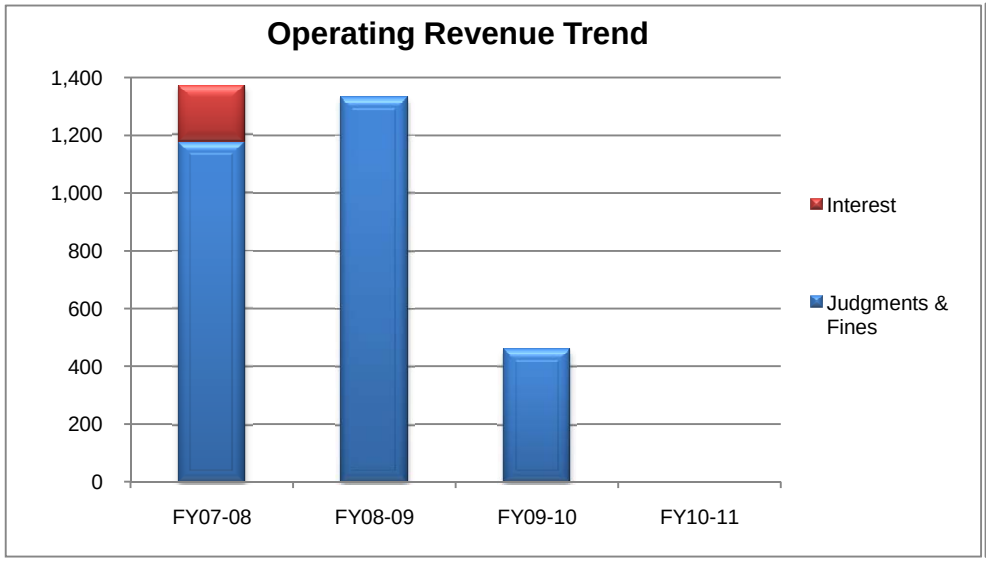
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Court Facilities	166,319	154,036	220,000	200,000
Interest	12,331	3,434	5,400	2,400
Cash Carry Forward	315,862	417,631	494,331	697,247
Less 5% Statutory Reduction	0	0	(11,270)	(10,120)
	494,512	**575,101**	**708,461**	**889,527**
Expenses				
Operating	76,881	18,371	62,430	77,130
Reserves	0	0	646,031	812,397
	76,881	**18,371**	**708,461**	**889,527**

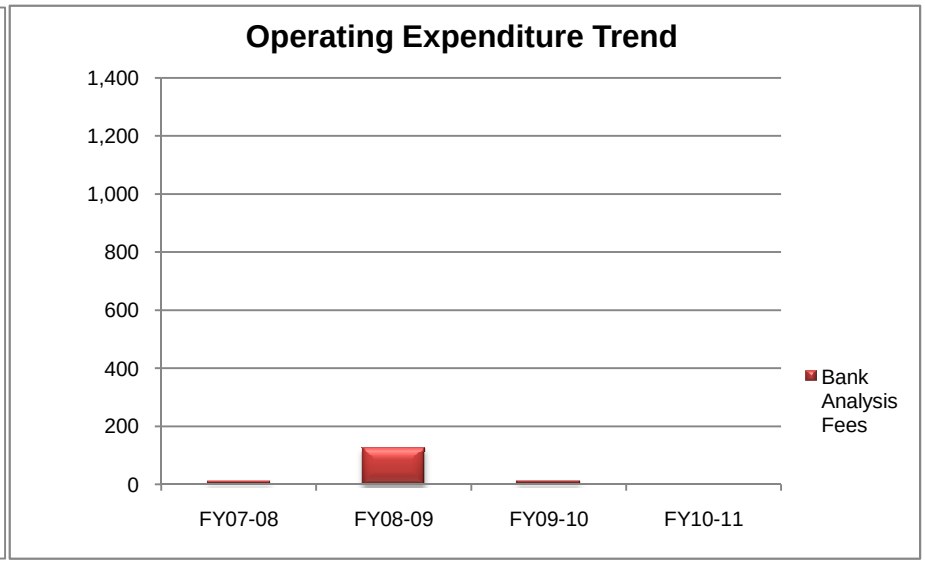
DOMESTIC VIOLENCE TRUST - COURT ADMINISTRATOR

SPECIAL REVENUE FUND

Fund 192 Dept 4600	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
351.13-00	Judgments & Fines	1,173	1,329	460	0	(460)	
361.10-00	Interest	200	0	0	0	0	
398.10-00	Less 5% Statutory Reduction	0	0	(23)	0	23	
399.00-00	Cash Carry Forward	8,973	90	0	0	0	
	TOTAL FUND REVENUES	**10,346**	**1,419**	**437**	**0**	**(437)**	
	Expenses						
519.49-18	Bank Analysis Fees	7	125	10	0	(10)	
581.91-16	Transfer to General Fund	10,249	754	427	0	(427)	
	TOTAL FUND EXPENSES	**10,256**	**879**	**437**	**0**	**(437)**	

DOMESTIC VIOLENCE TRUST — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

Pursuant to § 938.08, Florida Statutes, a surcharge of $201.00 is imposed in certain domestic violence related cases. $85.00 of the sum collected is deposited in a State Domestic Violence Trust Fund, $1.00 is retained by the Clerk of Court, and the remainder is provided to the County to be used to defray costs of incarcerating persons sentenced under § 741.283, Florida Statutes, and to provide additional training to law enforcement personnel in combating domestic violence.

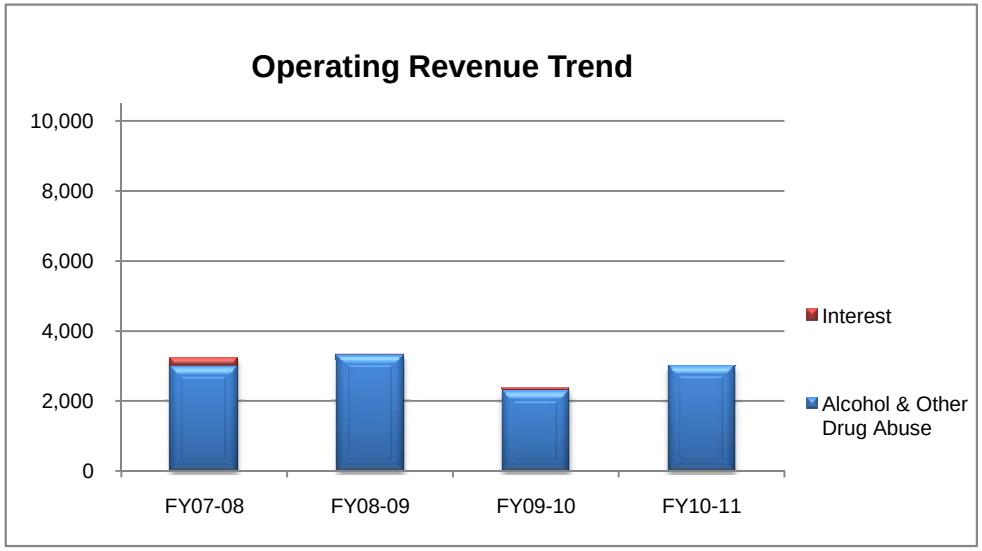
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Judgments & Fines	1,173	1,329	460	0
Interest	200	0	0	0
Cash Carry Forward	8,973	90	0	0
Less 5% Statutory Reduction	0	0	(23)	0
	10,346	**1,419**	**437**	**0**
Expenses				
Bank Analysis Fees	7	125	10	0
Interfund Transfer	10,249	754	427	0
	10,256	**879**	**437**	**0**

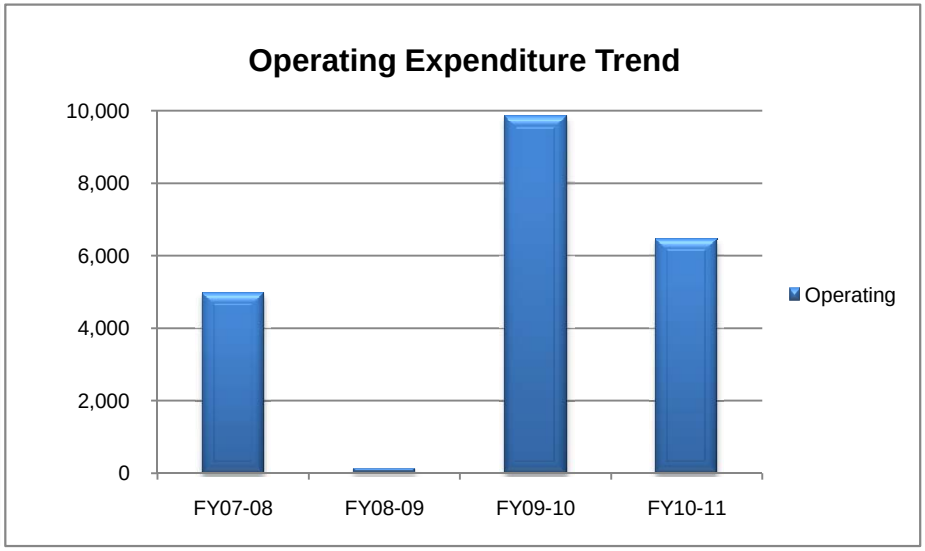
ALCOHOL & DRUG ABUSE TRUST - COURT ADMINISTRATOR

SPECIAL REVENUE FUND

Fund 193 Dept 1010	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
351.14-00	Alcohol & Other Drug Abuse	2,980	3,302	2,297	3,000	703	
361.10-00	Interest	241	9	75	10	(65)	
398.10-00	Less 5% Statutory Reduction	0	0	(119)	(151)	(32)	
399.00-00	Cash Carry Forward	7,071	5,328	7,585	3,599	(3,986)	
	TOTAL FUND REVENUES	**10,292**	**8,639**	**9,838**	**6,458**	**(3,380)**	
	Expenses						
622.34-10	Other Contracted Services	4,950	0	9,800	6,333	(3,467)	
622.49-18	Bank Analysis Fees	14	125	38	125	87	
	TOTAL FUND EXPENSES	**4,964**	**125**	**9,838**	**6,458**	**(3,380)**	

ALCOHOL & DRUG ABUSE TRUST — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

The Flagler County Alcohol and Other Drug Abuse Trust Fund was created pursuant to § 893.165, Florida Statutes and Flagler County Ordinance 2002-31. Fees and court costs are imposed pursuant to §§ 938.13, 938.21 & 938.23, Florida Statutes, and the sums collected, less Clerk fees, are deposited in the Trust Fund to be used to fund alcohol and other drug abuse programs designated by the Board. Unexpended funds at year-end, if any, remain in this fund (Fund 193) and "roll-over" to the next year.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Alcohol & Other Drug Abuse	2,980	3,302	2,297	3,000
Interest	241	9	75	10
Cash Carry Forward	7,071	5,328	7,585	3,599
Less 5% Statutory Reduction	0	0	(119)	(151)
	10,292	**8,639**	**9,838**	**6,458**
Expenses				
Operating	4,964	125	9,838	6,458
	4,964	**125**	**9,838**	**6,458**

COURT INNOVATIONS TECHNOLOGY - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 194 Dept 1000	DESCRIPTION Circuit Court Judge	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	152,289	137,425	48,139	81,817	33,678	
361.10-00	Interest	13,296	1,977	2,867	1,800	(1,067)	
398.00-00	Less 5% Statutory Reduction	0	0	(8,207)	(8,115)	92	
	Sub-Total Revenues	165,585	139,402	42,799	75,502	32,703	
399.00-00	Cash Carry Forward	205,895	330,428	386,737	557,200	170,463	
	TOTAL REVENUES	**371,480**	**469,830**	**429,536**	**632,702**	**203,166**	
	Expenses						
601.34-10	Other Contracted Services	0	0	2,000	2,000	0	
41-10, 41-20	Communications	11,935	10,403	20,000	20,000	0	
601.46-30	Maintenance Agreements	2,430	4,681	4,500	4,500	0	
601.51-11	Office Equipment	339	5,486	1,500	1,500	0	
601.51-20	Data Processing Supplies	641	4,018	500	500	0	
601.52-12	Other Operating Expenses	0	0	500	500	0	
601.52-30	Data Processing Software	2,348	0	2,000	2,000	0	
	Total Operating Expenses	**17,693**	**24,588**	**31,000**	**31,000**	**0**	
601.64-10	Equipment	23,359	0	15,000	6,000	(9,000)	
	Total Capital Expenses	**23,359**	**0**	**15,000**	**6,000**	**(9,000)**	
	TOTAL EXPENSES	**41,052**	**24,588**	**46,000**	**37,000**	**(9,000)**	

COURT INNOVATIONS TECHNOLOGY-STATE ATTORNEY — SPECIAL REVENUE FUND

Fund 194 Dept 1200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	19,857	20,923	53,680	50,670	(3,010)	
	TOTAL REVENUES	**19,857**	**20,923**	**53,680**	**50,670**	**(3,010)**	
	Expenses						
602.46-30	Maintenance Agreements	980	5,341	3,000	6,770	3,770	
602.51-10	Office Supplies	95	90	0	0	0	
602.51-11	Office Equipt under $1,000	2,076	0	12,490	3,000	(9,490)	
602.51-20	Data Processing Supplies	875	1,877	1,000	1,000	0	
602.52-12	Other Operating Expense	395	0	0	0	0	
602.52-30	Data Processing Software	0	5,454	11,900	11,900	0	
	Total Operating Expenses	**4,421**	**12,762**	**28,390**	**22,670**	**(5,720)**	

COURT INNOVATIONS TECHNOLOGY-STATE ATTORNEY (CONTINUED) — SPECIAL REVENUE FUND

Fund 194 Dept 1200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
602.64-10	Equipment	15,436	8,161	25,290	28,000	2,710	
	Total Capital Expenses	**15,436**	**8,161**	**25,290**	**28,000**	**2,710**	
	TOTAL EXPENSES	**19,857**	**20,923**	**53,680**	**50,670**	**(3,010)**	

COURT INNOVATIONS TECHNOLOGY-PUBLIC DEFENDER — SPECIAL REVENUE FUND

Fund 194 Dept 1300	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	15,623	24,166	28,330	28,013	(317)	
	TOTAL REVENUES	**15,623**	**24,166**	**28,330**	**28,013**	**(317)**	
	Expenses						
603.41-10	Communications Recurring	13,503	13,200	13,200	13,200	0	
603.46-30	Maintenance Agreements	0	0	500	500	0	
603.51-10	Office Supplies	584	238	1,200	1,500	300	
603.51-11	Office Equipt under $1,000	0	0	6,349	2,938	(3,411)	
603.52-30	Data Processing Software	1,536	1,536	4,581	4,535	(46)	
	Total Operating Expenses	**15,623**	**14,974**	**25,830**	**22,673**	**(3,157)**	
603.64-10	Equipment	0	9,192	2,500	5,340	2,840	5 Laptops/wireless for courtrooms w/17" flatscreen
	Total Capital Expenses	**0**	**9,192**	**2,500**	**5,340**	**2,840**	
	TOTAL EXPENSES	**15,623**	**24,166**	**28,330**	**28,013**	**(317)**	

COURT INNOVATIONS TECHNOLOGY-CRIMINAL CONFLICT & CIVIL REG COUNCIL — SPECIAL REVENUE FUND

Fund 194 Dept 1301	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	0	0	30,123	0	(30,123)	
	TOTAL REVENUES	**0**	**0**	**30,123**	**0**	**(30,123)**	
	Expenses						
603.46-10	Building/Equipment Repairs	0	0	4,660	0	(4,660)	
603.51-10	Office Supplies	0	0	5,822	0	(5,822)	
603.51-11	Office Equipment	0	0	8,440	0	(8,440)	
603.51-20	Data Processing Supplies	0	0	4,200	0	(4,200)	
603.52-30	Data Processing Software	0	0	3,835	0	(3,835)	
	Total Operating Expenses	**0**	**0**	**26,957**	**0**	**(26,957)**	
603.64-10	Equipment	0	0	3,166	0	(3,166)	
	Total Capital Expenses	**0**	**0**	**3,166**	**0**	**(3,166)**	
	TOTAL EXPENSES	**0**	**0**	**30,123**	**0**	**(30,123)**	

COURT INNOVATIONS TECHNOLOGY-COURT RELATED TECHNOLOGY — SPECIAL REVENUE FUND

Fund 194 Dept 4801	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	37,871	0	0	0	0	
	TOTAL REVENUES	**37,871**	**0**	**0**	**0**	**0**	
	Expenses						
713.34-10	Other Contracted Services	4,874	0	0	0	0	
713.46-30	Maintenance Agreements	3,542	0	0	0	0	
	Total Operating Expenses	**8,416**	**0**	**0**	**0**	**0**	
713.62-10	Buildings	29,455	0	0	0	0	
	Total Capital Expenses	**29,455**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**37,871**	**0**	**0**	**0**	**0**	

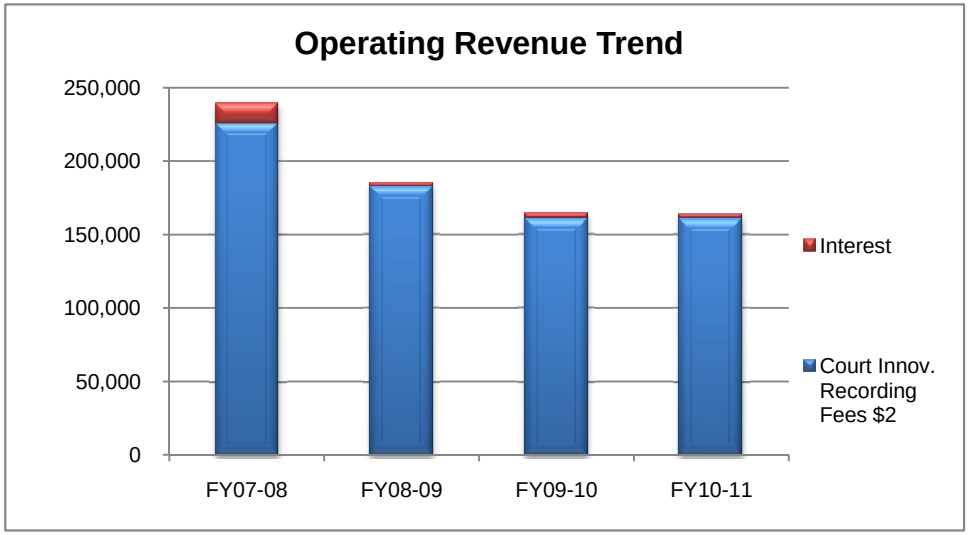
COURT INNOVATIONS TECHNOLOGY-INVESTMENTS — SPECIAL REVENUE FUND

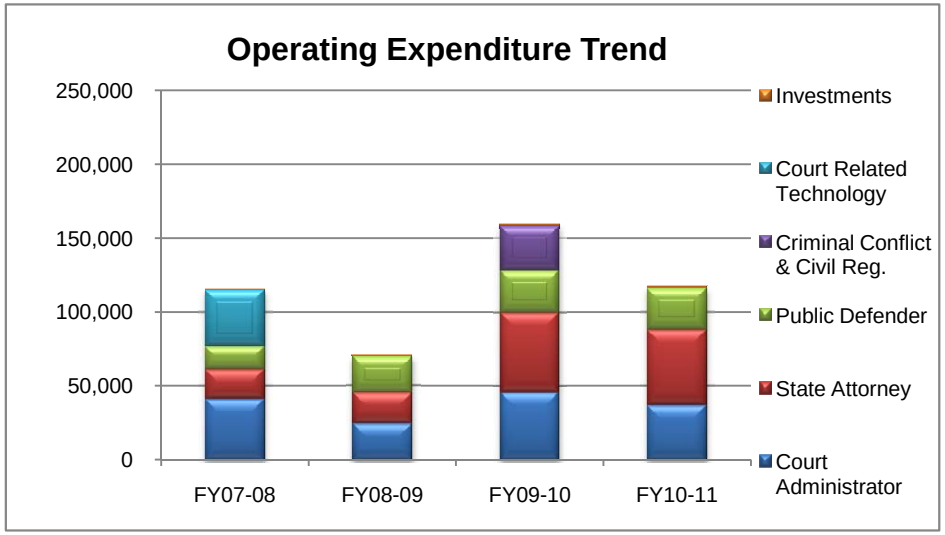
Fund 194 Dept 4910	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	349	639	1,000	1,000	0	
	TOTAL REVENUES	**349**	**639**	**1,000**	**1,000**	**0**	
	Expenses						
519.31-10	Professional Services	64	138	400	400	0	
601.49-18	Bank Analysis Fees	285	501	600	600	0	
	TOTAL EXPENSES	**349**	**639**	**1,000**	**1,000**	**0**	

COURT INNOVATIONS TECHNOLOGY-RESERVES — SPECIAL REVENUE FUND

Fund 194 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses						
519.98-10	Reserve for Contingency	0	0	383,536	595,702	212,166	
	TOTAL RESERVES	**0**	**0**	**383,536**	**595,702**	**212,166**	
	TOTAL FUND EXPENSES	**114,752**	**70,316**	**542,669**	**712,385**	**169,716**	

COURT INNOVATIONS TECHNOLOGY — SPECIAL REVENUE FUND





NOTE FOR GRAPH

DEPARTMENT SUMMARY

Pursuant to § 29.008(1) (f), Florida Statutes, Counties are responsible for funding technology needs of the Courts.

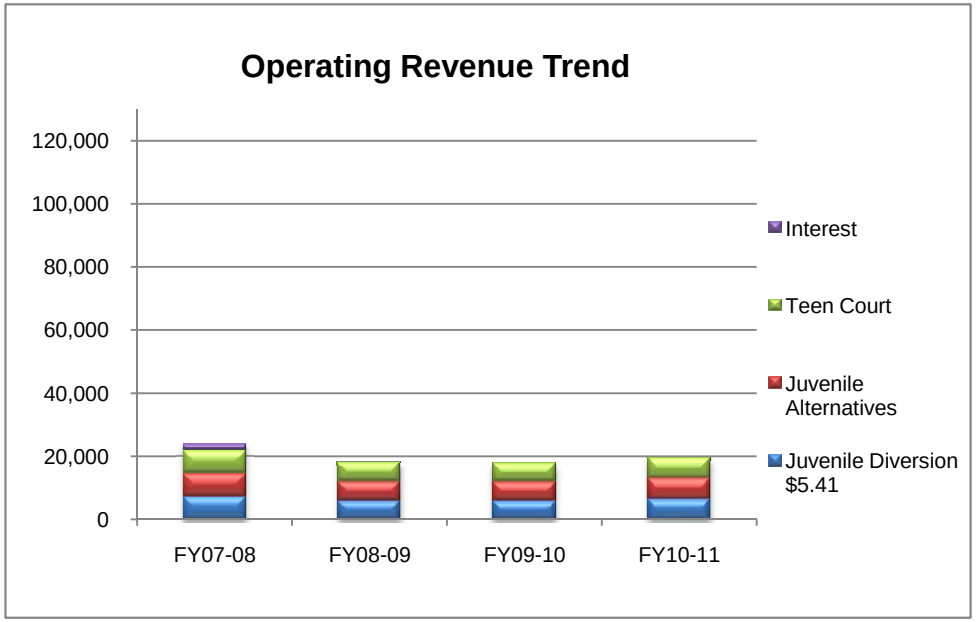
Pursuant to § 28.24(12(e), Florida Statutes, Counties receive $2.00 from each $4.00 recording fee collected by the Clerk. Said funds are to be used to fund the technology need of the Court, State Attorney and Public Defender. Unexpended funds at year-end remain in this fund (Fund 194) and "roll-over" to the next year.

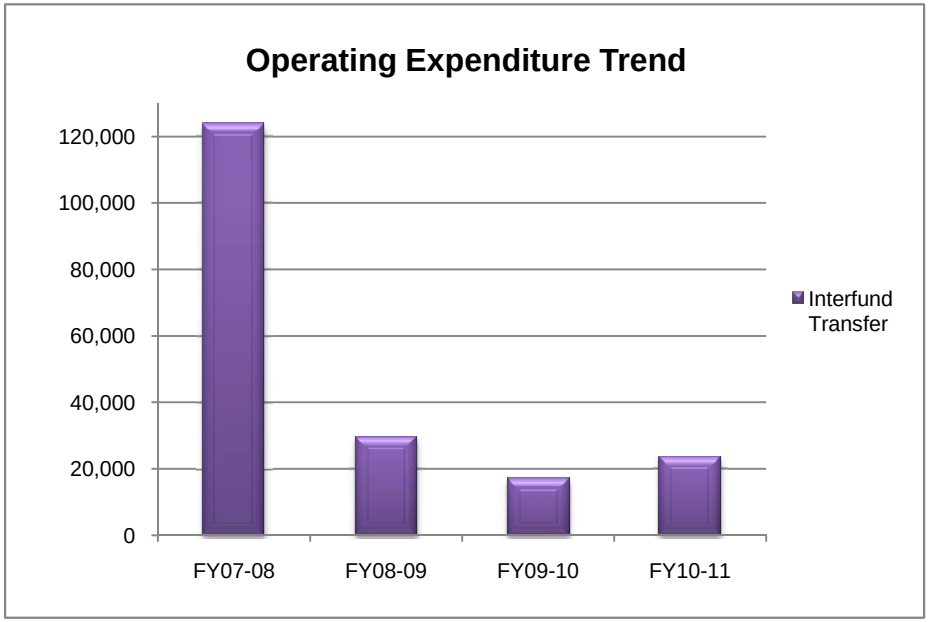
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Court Innov. Recording Fees $2	225,640	182,514	160,272	160,500
Interest	13,645	2,616	3,867	2,800
Less 5% Statutory Reduction	0	0	(8,207)	(8,115)
Cash Carry Forward	205,895	330,428	386,737	557,200
	445,180	**515,558**	**542,669**	**712,385**
Expenses				
Court Administrator	41,052	24,588	46,000	37,000
State Attorney	19,857	20,923	53,680	50,670
Public Defender	15,623	24,166	28,330	28,013
Criminal Conflict & Civil Reg.	0	0	30,123	0
Court Related Technology	37,871	0	0	0
Investments	349	639	1,000	1,000
Reserves	0	0	383,536	595,702
	114,752	**70,316**	**542,669**	**712,385**

JUVENILE DIVERSION-COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 195 Dept 4600	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-06	Juvenile Diversion $5.41	7,179	6,019	5,928	6,500	572	
359.21-07	Juvenile Alternatives	7,179	6,019	5,928	6,500	572	
359.21-08	Teen Court	7,200	6,037	5,944	6,500	556	
361.10-00	Interest	2,212	19	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(890)	(975)	(85)	
	Sub-Total Revenues	23,770	18,094	16,910	18,525	1,615	
399.00-00	Cash Carry Forward	113,142	13,031	0	5,105	5,105	
	TOTAL FUND REVENUES	**136,912**	**31,125**	**16,910**	**23,630**	**6,720**	
	Expenses						
719.49-18	Bank Analysis Fees	36	125	100	150	50	
581.91-10	Transfer to Court Innovations Fund 197	123,845	29,341	16,810	23,480	6,670	
	TOTAL FUND EXPENSES	**123,881**	**29,466**	**16,910**	**23,630**	**6,720**	

JUVENILE DIVERSION — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

Pursuant to § 939.185, Florida Statutes, and Flagler County Ordinance 2004-07 (as amended by Ordinance 2005-08), a court cost of $65.00 is imposed in certain cases. 25% of the sum collected is deposited in a Juvenile Alternative Programs account to be used to fund juvenile assessment centers (see § 938.17, Florida Statutes) and other juvenile alternative programs. Unexpended funds at year-end, if any, are transferred to Court Innovations Fund (Fund 197).

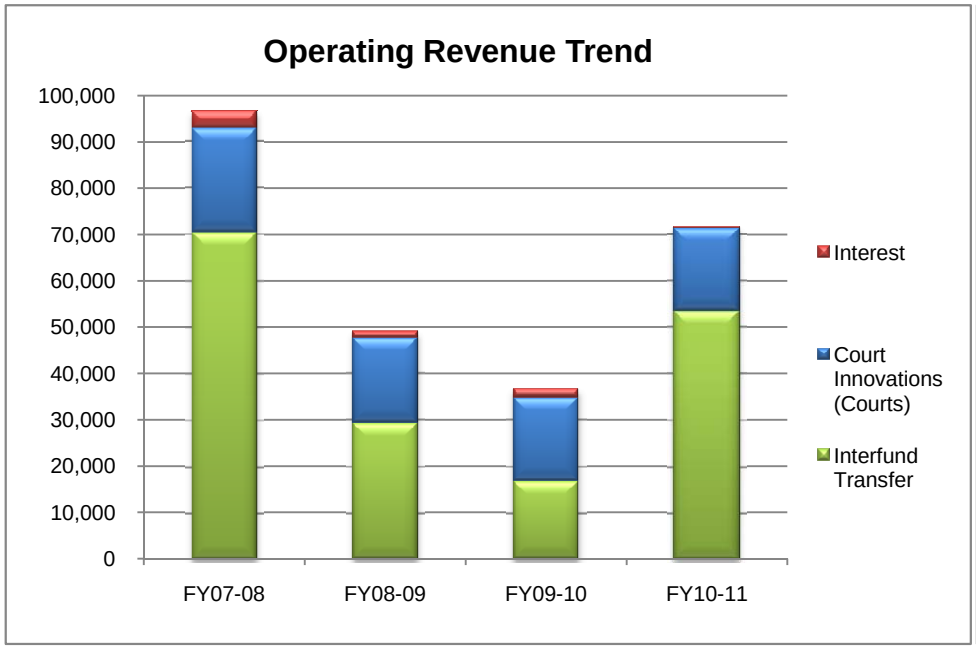
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Juvenile Diversion $5.41	7,179	6,019	5,928	6,500
Juvenile Alternatives	7,179	6,019	5,928	6,500
Teen Court	7,200	6,037	5,944	6,500
Interest	2,212	19	0	0
Cash Carry Forward	113,142	13,031	0	5,105
Less 5% Statutory Reduction	0	0	(890)	(975)
	136,912	**31,125**	**16,910**	**23,630**
Expenses				
Interfund Transfer	123,881	29,466	16,910	23,630
	123,881	**29,466**	**16,910**	**23,630**

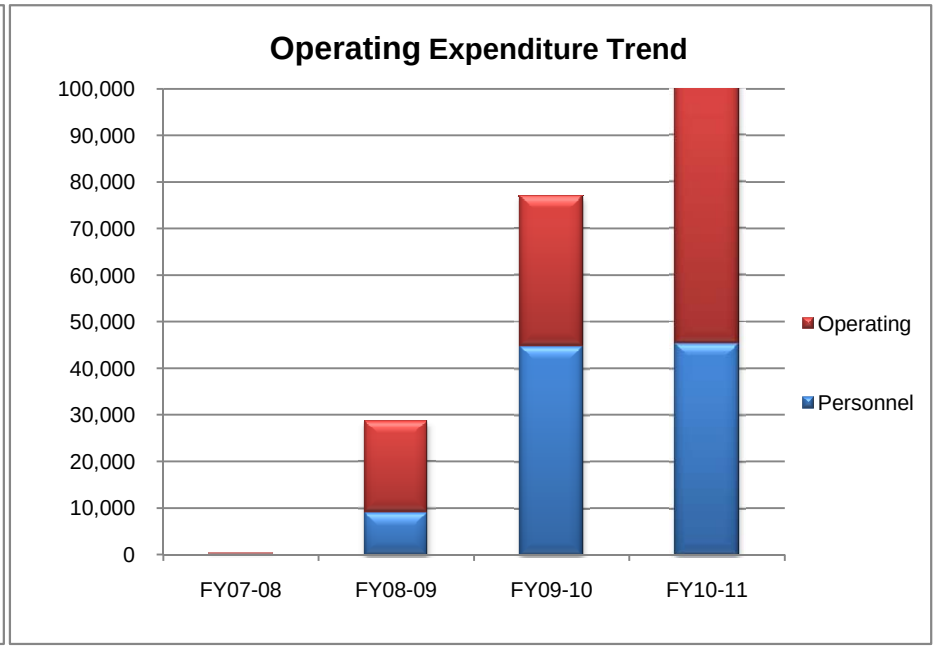
APPROVED BUDGET FY 2010-2011

COURT INNOVATIONS - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 197 Dept 4805/5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-05	Court Innovations (Courts)	22,365	18,256	17,964	17,782	(182)	
361.10-00	Interest	3,824	1,269	1,914	500	(1,414)	
381.00-00	Interfund Transfer	70,358	29,341	16,810	53,480	36,670	
398.00-00	Less 5% Statutory Reduction	0	0	(994)	(914)	80	
399.00-00	Cash Carry Forward	76,107	172,478	191,434	138,836	(52,598)	
	TOTAL FUND REVENUES	**172,654**	**221,344**	**227,128**	**209,684**	**(17,444)**	
	Expenses						
719.10-12	Regular Salaries	0	6,184	31,179	31,179	0	
719.xx-xx	Employee Benefits	0	2,916	13,571	14,114	543	
	Total Personnel Expenses	**0**	**9,100**	**44,750**	**45,293**	**543**	
719.31-10	Professional Services	31	67	100	100	0	
719.34-10	Other Contracted Services	0	18,765	20,000	50,000	30,000	
719.40-10	Travel Expenses	0	0	200	200	0	
719.41-10	Communications Recurring	0	0	600	600	0	
719.42-01	Postage	0	0	200	200	0	
719.49-18	Bank Analysis Fees	145	125	240	300	60	
719.51-10	Office Supplies	0	0	400	400	0	
719.52-12	Other Operating Expenses	0	615	10,000	10,000	0	
719.55-01	Employee Education/Training	0	0	500	500	0	
	Total Operating Expenses	**176**	**19,572**	**32,240**	**62,300**	**30,060**	
719.98-10	Reserve for Contingency	0	0	150,138	102,091	(48,047)	
	Total Reserves	**0**	**0**	**150,138**	**102,091**	**(48,047)**	
	TOTAL FUND EXPENSES	**176**	**28,672**	**227,128**	**209,684**	**(17,444)**	

COURT INNOVATIONS — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

Pursuant to § 939.185, Florida Statutes, and Flagler County Ordinance 2004-07, a court cost of $65.00 is imposed in certain cases. 25% of the sum collected is deposited in an Innovations and Supplemental Court Funding account to be used to fund innovative court programs, to supplement State funding of state court elements, and to aid the County in funding local requirements. Funds may not be expended without the consent of the Chief Judge or his/her designee. Unexpended funds at year-end, if any, remain in this fund (Fund 197) and "roll-over" to the next year.

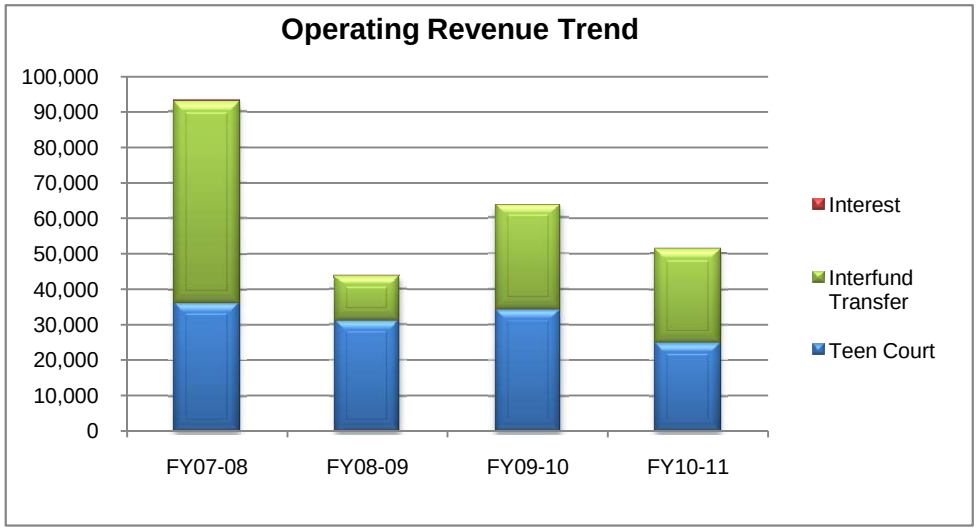
	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
PERSONNEL SUMMARY- Positions				
Drug Coordinator	0.00	0.20	1.00	1.00
Total Positions	**0.00**	**0.20**	**1.00**	**1.00**

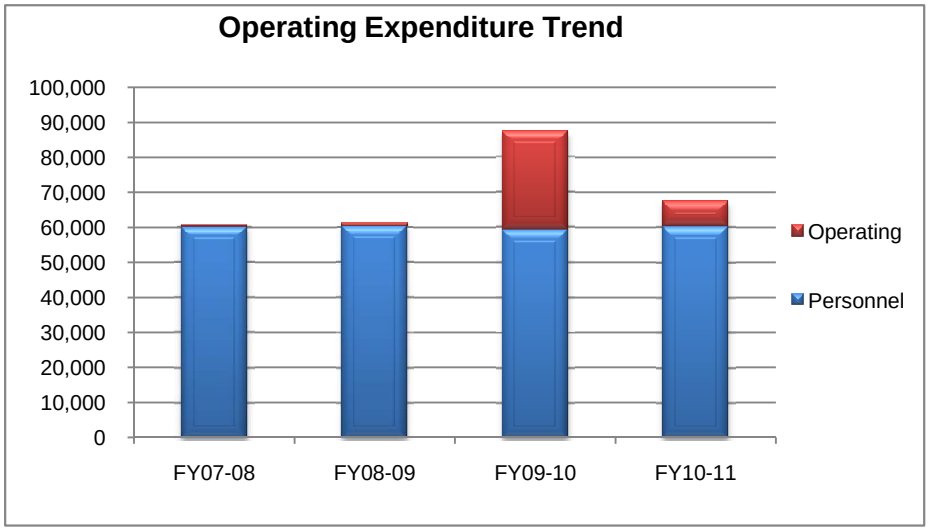
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Court Innovations (Courts)	22,365	18,256	17,964	17,782
Interest	3,824	1,269	1,914	500
Interfund Transfer	70,358	29,341	16,810	53,480
Cash Carry Forward	76,107	172,478	191,434	138,836
Less 5% Statutory Reduction	0	0	(994)	(914)
	172,654	**221,344**	**227,128**	**209,684**
Expenses				
Personnel	0	9,100	44,750	45,293
Operating	176	19,572	32,240	62,300
Reserves	0	0	150,138	102,091
	176	**28,672**	**227,128**	**209,684**

TEEN COURT - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 198 Dept 4804	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-09	Teen Court	36,195	31,114	34,134	24,769	(9,365)	
361.10-00	Interest	514	24	48	25	(23)	
381.00-00	Interfund Transfer (General Fund)	56,735	12,600	29,606	26,561	(3,045)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,709)	(1,240)	469	
	Sub-Total Revenues	**93,444**	**43,738**	**62,079**	**50,115**	**(11,964)**	
399.00-00	Cash Carry Forward	(11,038)	21,207	25,370	17,297	(8,073)	
	TOTAL FUND REVENUES	**82,406**	**64,945**	**87,449**	**67,412**	**(20,037)**	
	Expenses						
719.10-12	Regular Salaries	42,565	43,587	43,472	43,472	0	
719.xx-xx	Employee Benefits	17,468	16,591	15,769	16,665	896	
	Total Personnel Expenses	**60,033**	**60,178**	**59,241**	**60,137**	**896**	
719.34-10	Other Contracted Services	0	0	25,583	5,000	(20,583)	Mediation/Arbitration Trust Funds transferred
719.40-10	Travel Expenses	49	50	250	100	(150)	during fiscal year 2008-09
719.42-01	Communications Recurring	271	210	450	300	(150)	
719.42-01	Postage Expense	120	154	400	200	(200)	
719.47-10	Printing & Binding	0	46	100	100	0	
719.48-10	Promotional Activities	0	0	100	100	0	
719.51-10	Office Supplies	193	490	500	500	0	
719.51-11	Office Equipment under $1,000	0	0	500	500	0	
719.52-12	Other Operating Expenses	0	0	100	75	(25)	
719.54-10	Publications/Memberships	103	0	125	100	(25)	
719.49-18	Bank Analysis Fees	41	125	100	300	200	
	Total Operating Expenses	**777**	**1,075**	**28,208**	**7,275**	**(20,933)**	
	TOTAL FUND EXPENSES	**60,810**	**61,253**	**87,449**	**67,412**	**(20,037)**	

TEEN COURT-COURT ADMINISTRATOR — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

Pursuant to § 938.19, Florida Statutes, and Flagler County Ordinance 2005-08, a court cost of $3.00 is assessed in certain cases. The sum collected, less Clerk fees, are remitted to the County to aid in the funding of the Flagler County Teen Court Program. Unexpended funds at year-end, if any, remain in this fund (Fund 198) and "roll-over" to the next year.

During fiscal year 2008-09 cash balance in the Mediation/Arbitration Trust Fund (190) previously established to provide mediation services was transferred to this fund. Funding of mediation services became a State responsibility and the authority to levy such service charges ceased for Flagler County effective July 1, 2004.

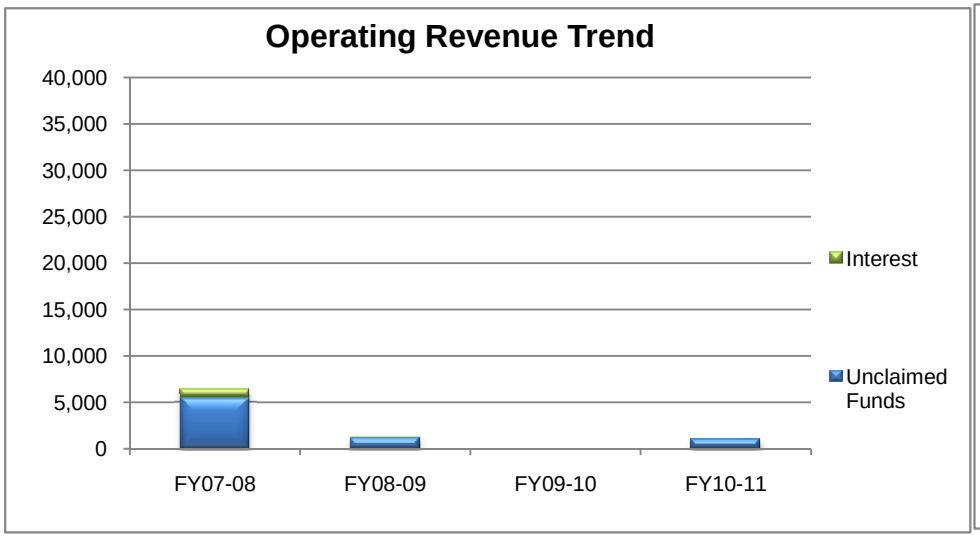
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Teen Court	36,195	31,114	34,134	24,769
Interest	514	24	48	25
Interfund Transfer	56,735	12,600	29,606	26,561
Cash Carry Forward	(11,038)	21,207	25,370	17,297
Less 5% Statutory Reduction	0	0	(1,709)	(1,240)
	82,406	**64,945**	**87,449**	**67,412**
Expenses				
Personnel	60,033	60,178	59,241	60,137
Operating	777	1,075	28,208	7,275
	60,810	**61,253**	**87,449**	**67,412**

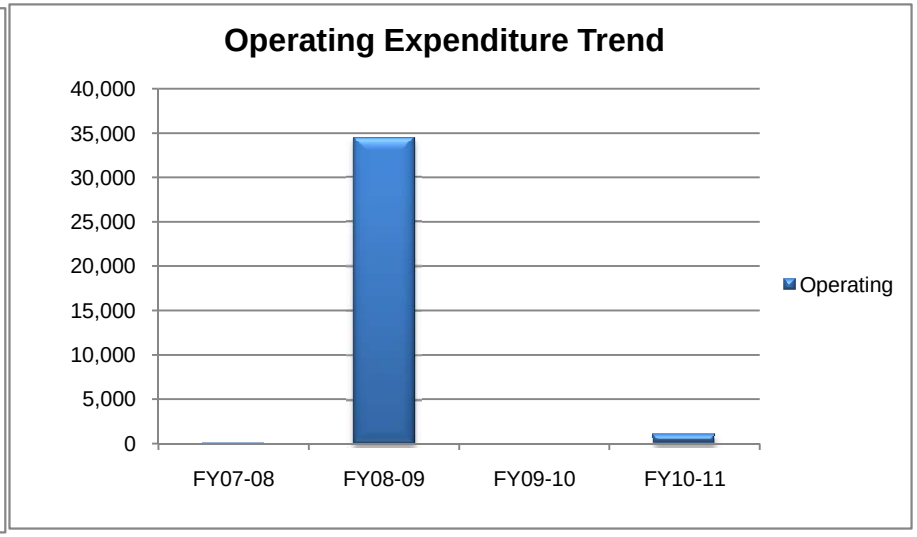
Personnel Summary-Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Teen Court Administrator	0.00	0.00	0.00	0.00
Teen Court Coordinator	1.00	1.00	1.00	1.00
Total Positions	**1.00**	**1.00**	**1.00**	**1.00**

FINE & FORFEITURE FUND — SPECIAL REVENUE FUND

Fund 101	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
369.90-00	Miscellaneous	5,486	1,165	0	1,000	1,000	
361.10-00	Interest	871	50	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	(50)	(50)	
	Sub-Total Revenues	6,357	1,215	0	950	950	
399.00-00	Cash Carry Forward	28,104	34,416	0	0	0	
	TOTAL FUND REVENUES	**34,461**	**35,631**	**0**	**950**	**950**	
	Expenses						
564.49-18	Bank Fees	45	126	0	150	150	
581.91-16	Transfer to General Fund (001)		34,292	0	800	800	
	Total Operating Expenses	**45**	**34,418**	**0**	**950**	**950**	
587.98-10	Reserve For Contingency	0	0	0	0	0	
	TOTAL FUND EXPENSES	**45**	**34,418**	**0**	**950**	**950**	

FINE & FORFEITURE FUND (101) — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

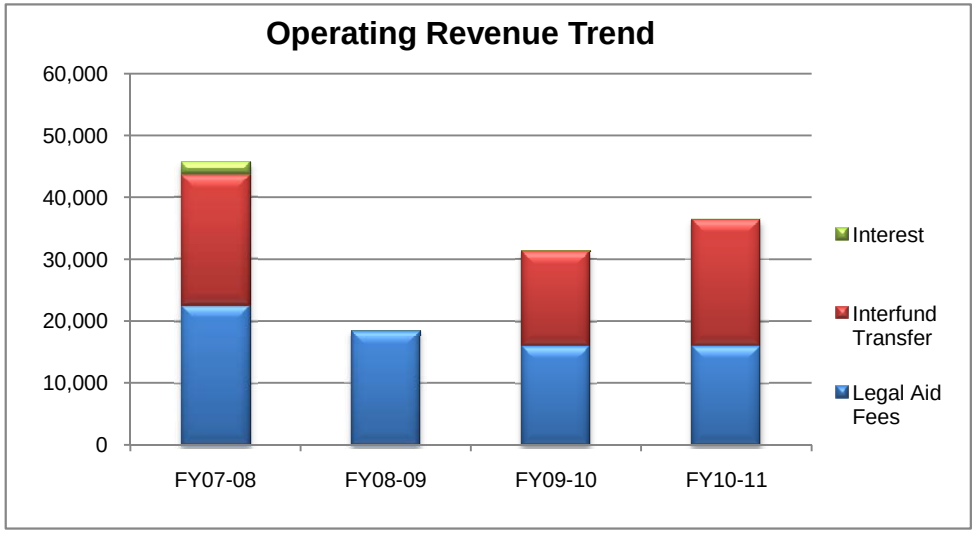
FS 142.01 established the Fine and Forfeiture Fund used by the Clerk of the Circuit Cort in peforming court-related functions. The fund consist of fines and penalties, court costs and proceeds from forfeited bail bonds, unclaimed moneys and all other revenues received by the clerk as revenue authorized by law to be retained by the clerk. All revenues received by the clerk in the fine and forfeiture fund from court-related fees, fines, costs and service charges are considered state funds and shall be remitted monthly to the Department of Revenue.

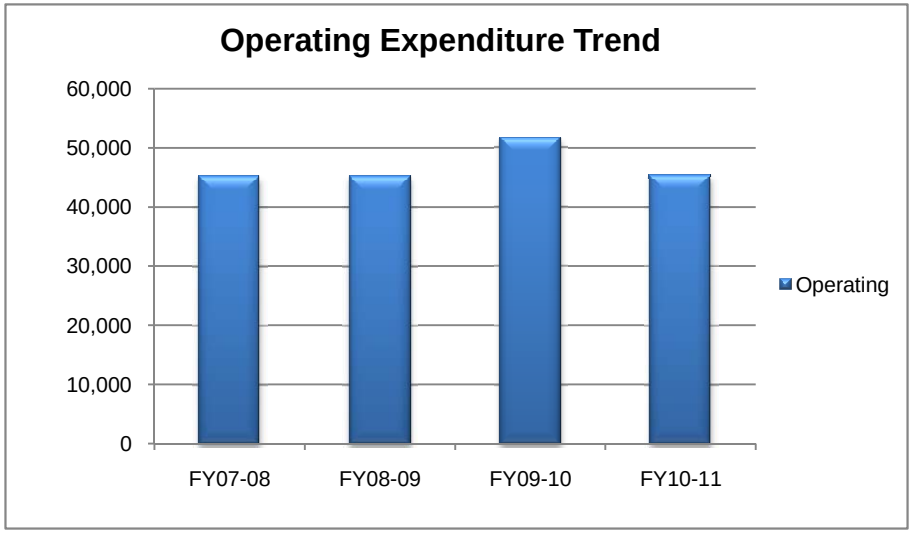
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Unclaimed Funds	5,486	1,165	0	1,000
Interest	871	50	0	0
Cash Carry Forward	28,104	34,416	0	0
Less 5% Statutory Reduction	0	0	0	(50)
	34,461	**35,631**	**0**	**950**
Expenses				
Operating	45	34,418	0	950
	45	**34,418**	**0**	**950**

LEGAL AID — SPECIAL REVENUE FUND

Fund 105 Dept 4401	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-01	Legal Aid Fees	22,523	18,275	16,000	16,000	0	
381.00-00	Interfund Transfer (General Fund)	21,014	0	15,197	20,383	5,186	
361.10-00	Interest	2,096	84	100	10	(90)	
398.00-00	Less 5% Statutory Reduction	0	0	(907)	(801)	106	
	Sub-Total Revenues	45,633	18,359	30,390	35,592	5,202	
399.00-00	Cash Carry Forward	49,990	50,464	21,310	9,662	(11,648)	
	TOTAL FUND REVENUES	**95,623**	**68,823**	**51,700**	**45,254**	**(6,446)**	
	Expenses						
564.49-18	Bank Fees	105	125	200	200	0	
564.82-34	Aid to Legal Services	45,054	45,054	51,500	45,054	(6,446)	Per contract dated January 17, 2006
	Total Operating Expenses	**45,159**	**45,179**	**51,700**	**45,254**	**(6,446)**	Planned notice to renegotiate contract for FY2011-12
	TOTAL FUND EXPENSES	**45,159**	**45,179**	**51,700**	**45,254**	**(6,446)**	

LEGAL AID — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

The service fee previously established has been repealed due to the implementation of Article V. Florida Statutes 939.185 authorizes additional court costs to be used to assist counties in providing legal aid programs required under Section 29.008 (3)(a). The additional fee of $65 is imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense with 25% of the amount collected to fund legal aid programs.

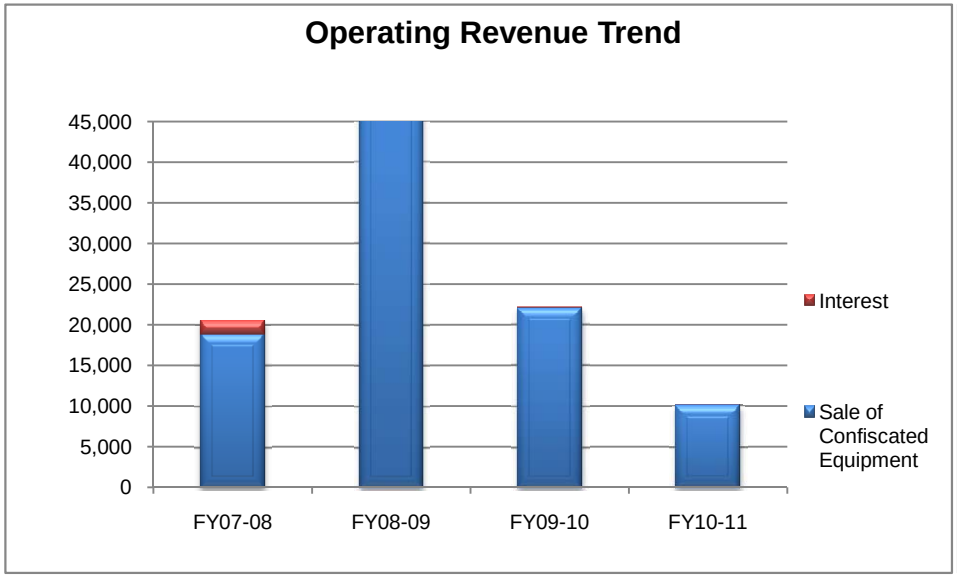
The fees generated to fund aid in legal services have had a shortfall in most years. F.S. 29.008(3)(a) establishes the base year of funding as FY03. The base year (Fiscal Year 2003) is adjusted by 3% the first year and increased 1.5% for growth each year thereafter. The fees generated did not cover the state mandated level in prior years, so an interfund transfer from the general fund had been provided. In FY09 sufficient funds were available to cover the requirements, therefore no interfund transfer was provided.

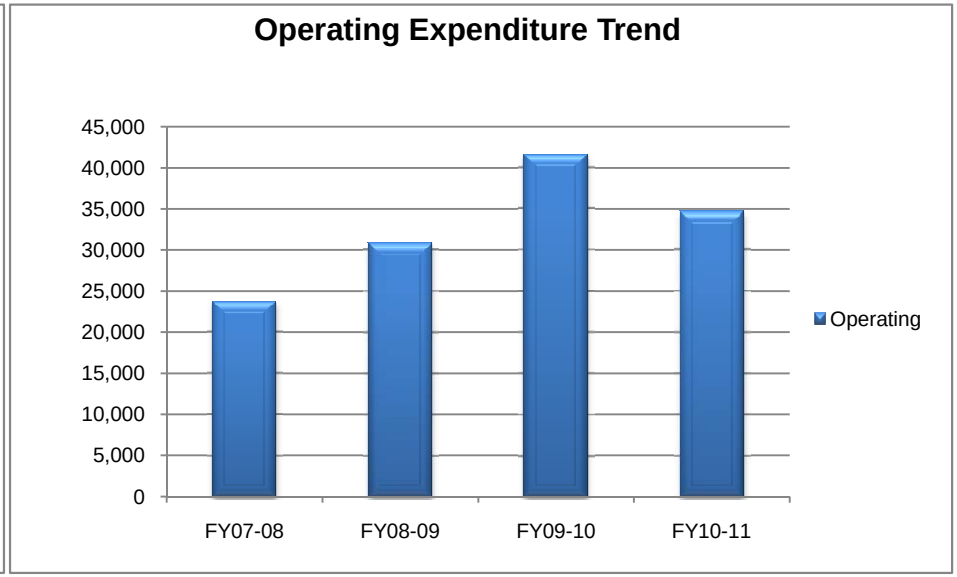
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Legal Aid Fees	22,523	18,275	16,000	16,000
Interfund Transfer	21,014	0	15,197	20,383
Interest	2,096	84	100	10
Cash Carry Forward	49,990	50,464	21,310	9,662
Less 5% Statutory Reduction	0	0	(907)	(801)
	95,623	**68,823**	**51,700**	**45,254**
Expenses				
Operating	45,159	45,179	51,700	45,254
	45,159	**45,179**	**51,700**	**45,254**

LAW ENFORCEMENT TRUST — SPECIAL REVENUE FUND

Fund 106 Dept 4300/4600	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
351.20-00	Sale of Confiscated Equipment	18,844	47,851	22,000	10,000	(12,000)	
361.10-00	Interest	1,623	56	100	50	(50)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,100)	(503)	597	
399.00-00	Cash Carry Forward	46,930	43,730	20,598	25,085	4,487	
	TOTAL FUND REVENUES	**67,397**	**91,637**	**41,598**	**34,632**	**(6,966)**	
	Expenses						
521.49-18	Bank Analysis Fees	291	771	400	1,800	1,400	
521.49-10	Other Current Charges & Obligations	23,376	29,962	41,198	32,832	(8,366)	
	TOTAL FUND EXPENSES	**23,667**	**30,733**	**41,598**	**34,632**	**(6,966)**	

LAW ENFORCEMENT TRUST — SPECIAL REVENUE FUND





NOTE FOR GRAPH

The Law Enforcement Trust Fund accounts for revenues and expenditures to be used for law enforcement in accordance with Chapter 932.7055, Florida Statutes. Revenues are generated from the sale of confiscated property acquired by the Flagler County Sheriff's Office.

Property is sold at a public auction or by sealed bid to the highest bidder, except for real property which should be sold in a commercially reasonable manner.

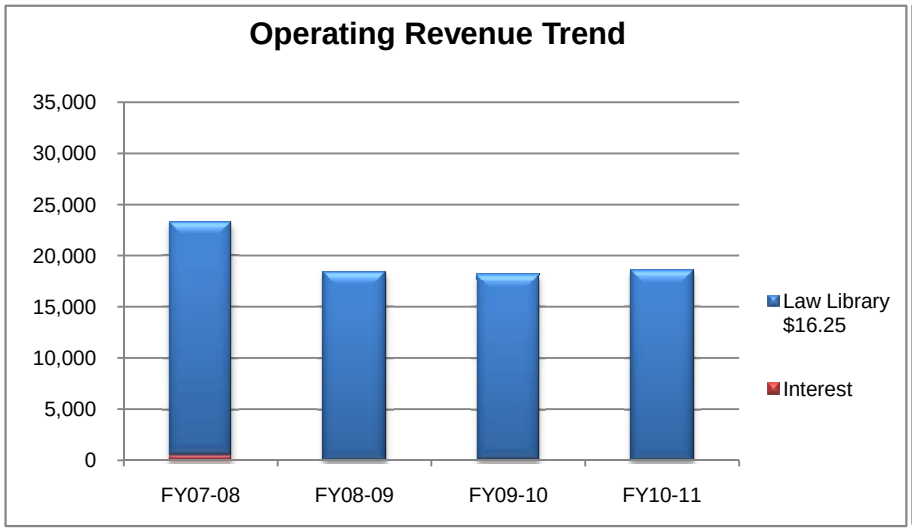
The remaining proceeds shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise and providing matching funds to obtain federal grants.

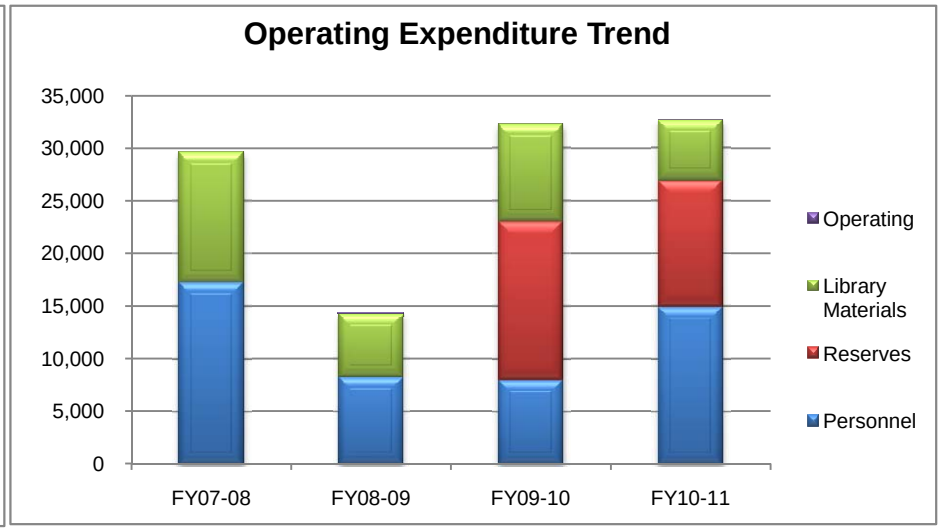
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Sale of Confiscated Equipment	18,844	47,851	22,000	10,000
Interest	1,623	56	100	50
Cash Carry Forward	46,930	43,730	20,598	25,085
Less 5 % Statutory Reduction	0	0	(1,100)	(503)
	67,397	**91,637**	**41,598**	**34,632**
Expenses				
Operating	23,667	30,733	41,598	34,632
	23,667	**30,733**	**41,598**	**34,632**

LAW LIBRARY - LIBRARY - COMMUNITY SERVICES — SPECIAL REVENUE FUND

Fund 107 Dept 3451	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-02	Law Library $16.25	22,705	18,378	18,084	18,480	396	
361.10-00	Interest	578	22	42	25	(17)	
398.00-00	Less 5% Statutory Reduction	0	0	(904)	(925)	(21)	
	Sub-Total Revenues	**23,283**	**18,400**	**17,222**	**17,580**	**358**	
399.00-00	Cash Carry Forward	0	0	15,049	15,066	17	
	TOTAL FUND REVENUES	**23,283**	**18,400**	**32,271**	**32,646**	**375**	
	Expenses						
714.10-12	Regular Salaries	11,804	5,756	5,741	10,483	4,742	Increased through realignment of staff
714.xx-xx	Employee Benefits	5,448	2,414	2,225	4,445	2,220	
	Total Personnel Expenses	**17,252**	**8,170**	**7,966**	**14,928**	**6,962**	
714.49-18	Bank Analysis Fees	26	125	52	63	11	
	Total Operating Expense	**26**	**125**	**52**	**63**	**11**	
714.66-10	Library Materials	12,342	5,958	9,214	5,701	(3,513)	
	Total Capital Outlay	**12,342**	**5,958**	**9,214**	**5,701**	**(3,513)**	
587.98-11	Reserves	0	0	15,039	11,954	(3,085)	
	Total Reserves	**0**	**0**	**15,039**	**11,954**	**(3,085)**	
	TOTAL FUND EXPENSES	**29,620**	**14,253**	**32,271**	**32,646**	**375**	**Overall Expense Increase: 1.16%**

LAW LIBRARY - LIBRARY COMMUNITY SERVICES — SPECIAL REVENUE FUND





NOTE FOR GRAPH

Ord. No. 2004-07, § 6 and Florida Statute 29.004 allows 25% of amount collected when a person pleads guilty or no lo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense under the laws of the state from the court cost, not to exceed $65.

DEPARTMENT SUMMARY

The service fee previously established by County Ordinance 95-9 has been repealed due to the implementation of Article V. Florida Statutes 939.185 authorizes additional court costs to be used to fund personnel and legal material for the public as part of a law library. The additional fee of $65 is imposed by the court when a person pleads guilty or no lo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense with 25% of the amount collected to fund a law library.

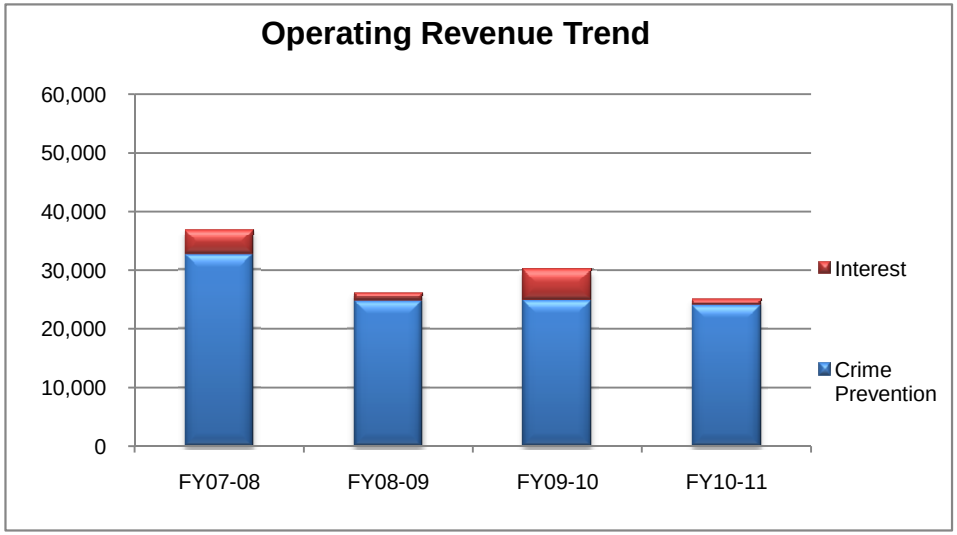
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Law Library $16.25	22,705	18,378	18,084	18,480
Interest	578	22	42	25
Cash Carry Forward	0	0	15,049	15,066
Less 5% Statutory Reduction	0	0	(904)	(925)
	23,283	**18,400**	**32,271**	**32,646**
Expenses				
Personnel	17,252	8,170	7,966	14,928
Operating	26	125	52	63
Library Materials	12,342	5,958	9,214	5,701
Reserves	0	0	15,039	11,954
	29,620	**14,253**	**32,271**	**32,646**

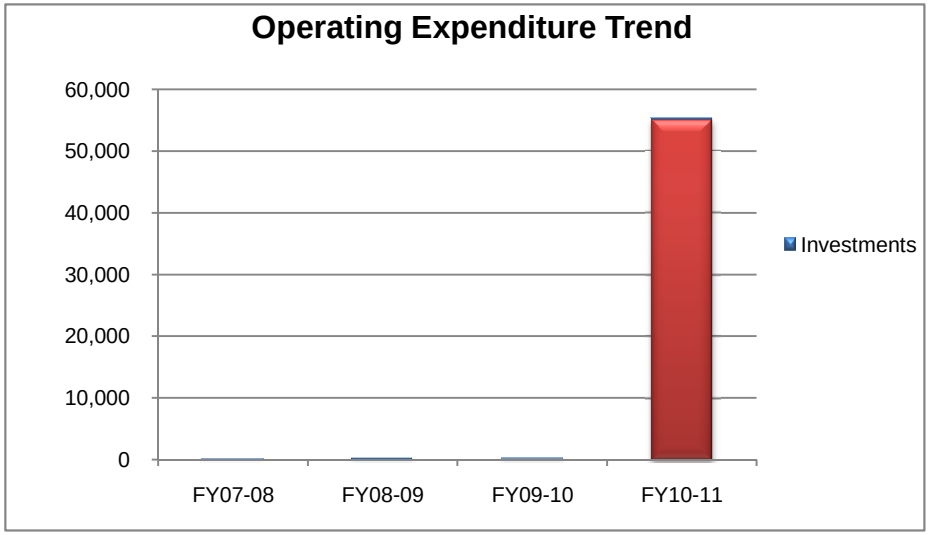
Personnel Summary-Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11	
Librarian II	0.15	0.15	0.15	0.00	FY10 position reclassified
Librarian I	0.00	0.00	0.00	0.30	
Total Positions	**0.15**	**0.15**	**0.15**	**0.00**	

CRIME PREVENTION — SPECIAL REVENUE FUND

Fund 196 Dept 4910/5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-06	Crime Prevention	32,529	24,751	24,792	24,000	(792)	
361.10-00	Interest	4,165	1,235	5,268	1,000	(4,268)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,503)	(1,250)	253	
399.00-00	Cash Carry Forward	112,490	149,034	175,592	157,860	(17,732)	
	TOTAL FUND REVENUES	**149,184**	**175,020**	**204,149**	**181,610**	**(22,539)**	
	Expenses						
519.49-18	Bank Analysis Fees	150	190	260	260	0	
521.49-10	Current Charges/Obligations	0	0	0	55,000	55,000	
587.98-10	Reserve for Contingency	0	0	203,889	126,350	(77,539)	
	TOTAL FUND EXPENSES	**150**	**190**	**204,149**	**181,610**	**(22,539)**	

CRIME PREVENTION — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

Pursuant to § 775.083(2), Florida Statutes, court costs shall be assessed and collected in each instance a defendant pleads no lo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under state law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under state law. The court costs imposed by this section shall be $50 for a felony and $20 for any other offense.

The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523. During FY08-09 the BOCC approved the Sheriff's Office request to expend $42,500 to support crime prevention programs for FY09-10 in compliance with FS163.501 - 163.523.

The Public Safety Coordinating Council presented and BOCC approved the following funding for FY10-11:

City of Bunnell Police Dept	Educational Liaison	$2,500
City of Bunnell Police Dept	Neighborhood Watch	$1,250
Flagler County Bldg Dept	Unsafe Bldg Abatement	$7,160
Flagler County Juvenile Justice	Community Garden	$5,720
Flagler County Public Library	Community Thrive Equip	$10,000
Flagler County School Dist	Healthy Flagler	$10,000
Flagler County Sheriff	Various Programs	$15,870
Pathways Academy	Garden project	$2,500
		$55,000

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Crime Prevention	32,529	24,751	24,792	24,000
Interest	4,165	1,235	5,268	1,000
Cash Carry Forward	112,490	149,034	175,592	157,860
Less 5% Statutory Reduction	0	0	(1,503)	(1,250)
	149,184	**175,020**	**204,149**	**181,610**
Expenses				
Investments	150	190	260	260
Current Obligations	0	0	0	55,000
Reserves	0	0	203,889	126,350
	150	**190**	**204,149**	**181,610**

State Housing Initiatives Partnership (SHIP) Program

The State Housing Initiatives Partnership program (SHIP) provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program is designed to serve very low, low and moderate income families.

SHIP funds are distributed on an entitlement basis to all 67 counties and 52 Community Development Block Grant entitlement cities in Florida. During fiscal year 2007-08, the City of Palm Coast became a CDBG entitlement city. An Interlocal Agreement has been established between the City of Palm Coast and Flagler County for the County to be solely responsible for the administration and implementation of any SHIP funds dedicated to the City of Palm Coast with effect from July 1, 2009. The City and County wish to provide housing assistance to those areas with the greatest needs regardless of jurisdictional boundaries, and therefore will not restrict the distribution of SHIP Program funds to any particular jurisdictional boundary. In order to participate, local governments must establish a local housing assistance program by ordinance, develop a local housing assistance plan and housing incentive strategy, amend land development regulations or establish local policies to implement the incentive strategies, form partnerships and combine resources in order to reduce housing costs, and ensure that rent or mortgage payments within the targeted areas do not exceed 30 percent of the area median income limits, unless authorized by the mortgage lender.

Funds are allocated to local governments each month on a population-based formula. These funds are derived from the collection of documentary stamp tax revenues, which are deposited into the Local Government Housing Trust Fund. Total actual disbursements are dependent upon these documentary stamp collections.

Primary Functions

- Provide down payment and closing cost assistance for eligible applicants.
- Fund emergency housing repair and rehabilitation projects in accordance with established criteria.
- Offer mortgage foreclosure prevention assistance as available.
- Use SHIP funding to purchase and improve the housing stock for very low to moderate-income residents.
- Work with other assistance programs such as Habitat for Humanity, Flagler County Housing Authority and the Department of Rural Development to partner funds.
- Work with Mid-Florida Housing Partnership, Inc. to coordinate an Annual Housing Fair.
- Ensure compliance with legislative regulations.
- Attend SHIP training seminars and workshops to effectively administer funds in accordance with state funding requirements.

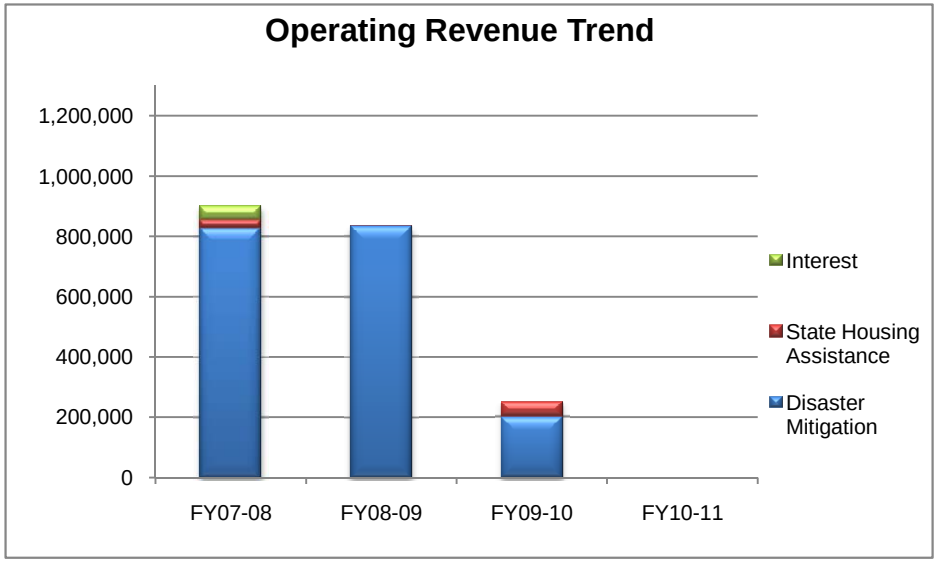
Assistance Provided with 2008-2009 SHIP funds

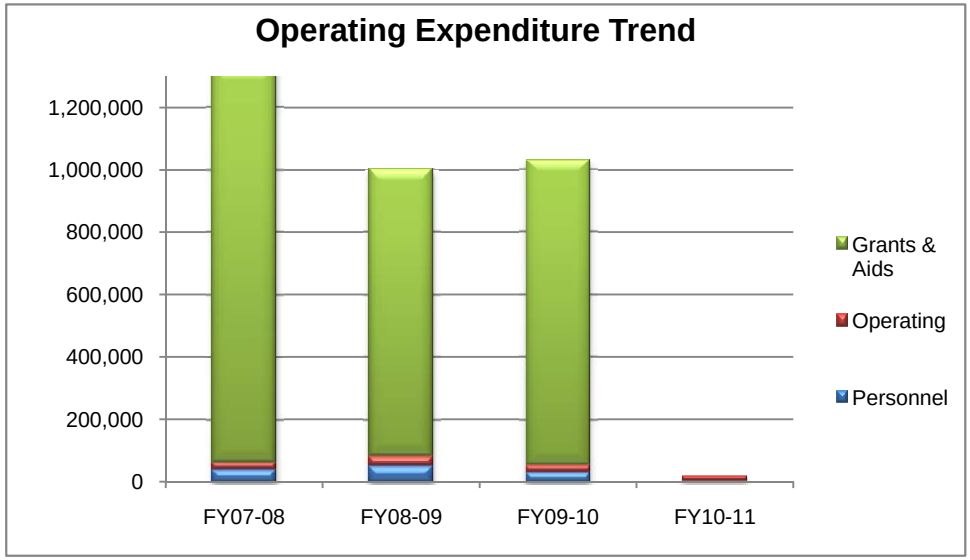
Down Payment / Closing Cost Assistance
17 applicants received a total of $496,800 in assistance
Home Rehabilitation Assistance
6 applicants received a total of $135,704 in assistance
Replacement Home Assistance
3 applicants received a total $311,176 in assistance
Disaster Assistance (May 2009 flooding)
3 applicants received $12,686 in assistance

SHIP PROGRAM-FINANCIAL SERVICES — SPECIAL REVENUE FUND

Fund 143 Dept 1720	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
335.20-00	SHIP-Disaster Mitigation	826,802	831,789	200,000	0	(200,000)	
335.51-00	State Housing Assistance	25,557	953	49,860	0	(49,860)	
361.10-00	Interest	48,666	0	0	0	0	
399.00-00	Cash Carry Forward	957,108	170,364	781,454	15,321	(766,133)	
	TOTAL FUND REVENUES	**1,858,133**	**1,003,106**	**1,031,314**	**15,321**	**(1,015,993)**	
	Expenses						
559.10-12	Regular Salaries	29,111	37,845	23,973	0	(23,973)	Salary for Ship Employee reflected in the Gen Fund
559.xx-xx	Employee Benefits	12,132	14,635	8,844	0	(8,844)	
	Total Personnel Expenses	**41,243**	**52,480**	**32,817**	**0**	**(32,817)**	
559.49-18	Bank Analysis Fees	424	0	2,343	3,000	657	
559.34-10	Other Contracted Services	17,550	18,775	4,034	6,000	1,966	
40-10, 54-20	Travel/Training	1,483	2,517	3,053	1,150	(1,903)	
559.41-10	Communications Recurring	767	800	1,116	780	(336)	
559.42-01	Postage Expense	378	500	939	960	21	
559.46-30	Maintenance Agreements	0	1,260	1,512	681	(831)	
559.46-40	Small Tools & Equipment	60	0	0	0	0	
559.47-10	Printing & Binding	0	200	314	200	(114)	
559.49-10	Other Current Charges	530	908	1,615	1,300	(315)	
559.49-15	Advertising	372	750	1,932	100	(1,832)	
559.51-10	Office Supplies	631	1,340	2,350	600	(1,750)	
559.51-11	Office Equipment under $1,000	0	1,262	0	0	0	
559.52-10	Gas, Oil & Lubricants	282	500	1,008	200	(808)	
559.52-12	Other Operating Expenses	54	550	750	100	(650)	
559.52-30	Data Processing Software	0	500	500	0	(500)	
559.54-10	Publications/Memberships	200	400	700	250	(450)	
	Total Operating Expenses	**22,731**	**30,262**	**22,166**	**15,321**	**(6,845)**	
559.64-10	Equipment	0	1,500	16	0	(16)	Capital Technology
	Total Capital Outlay	**0**	**1,500**	**16**	**0**	**(16)**	
525.83-01	Disaster Mitigation	0	0	200,000	0	(200,000)	
559.83-20	SHIP - FL Homebuyers Program	0	0	350,000	0	(350,000)	
559.83-50	SHIP - Foreclosure Intervention	16,648	32,099	39,447	0	(39,447)	
559.83-53	Primary Residence Buy Assistance	826,775	398,172	85,501	0	(85,501)	
559.83-54	Replacement Housing Strategy	417,578	488,593	301,367	0	(301,367)	Carry Forward funds from prior years exhausted
	Total Grants & Aids Expenses	**1,261,001**	**918,864**	**976,315**	**0**	**(976,315)**	
	TOTAL EXPENSES	**1,324,975**	**1,003,106**	**1,031,314**	**15,321**	**(1,015,993)**	

SHIP PROGRAM-FINANCIAL SERVICES — SPECIAL REVENUE FUND





NOTE FOR GRAPH

State Housing Assistance includes funds from the State Housing Initiatives Program (SHIP) provided through Local Housing Assistance Plans (LHAP) for FY06-07 through FY08-09. In 2009 Florida Legislature created the Florida Homebuyer Opportunity Program (FL HOP) and requires community housing funds distributed through SHIP to be used to provide up to $8,000 in purchase assistance to applicants that are eligible to receive the federal first-time homebuyer tax credit created through the American Recovery and Reinvestment Act of 2009. The assistance must be repaid when the applicant receives their federal tax credit.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Disaster Mitigation	826,802	831,789	200,000	0
State Housing Assistance	25,557	953	49,860	0
Interest	48,666	0	0	0
Cash Carry Forward	957,108	170,364	781,454	15,321
	1,858,133	**1,003,106**	**1,031,314**	**15,321**
Expenses				
Personnel	41,243	52,480	32,817	0
Operating	22,731	30,262	22,166	15,321
Grants & Aids	1,261,001	918,864	976,315	0
Capital Outlay	0	1,500	16	0
	1,324,975	**1,003,106**	**1,031,314**	**15,321**

Personnel Summary-Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
SHIP Administrator	0.70	0.90	0.57	0.00
Total Positions	**0.70**	**0.90**	**0.57**	**0.00**

APPROVED BUDGET FY 2010-2011

Constitutional Fuel Tax

Sec 9(c), Article XII, Fla. Const, Sec 206.41(1)(a), 206.45, 206.47, 336.023 & 336.024, F.S.

Brief Overview

Pursuant to the state constitution, a state tax of 2 cents per gallon on motor fuel is levied. The first call on the tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

Authorized Uses

- First distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax.
- The remaining monies, or surplus fuel tax funds, are used for the acquisition, construction, and maintenance of roads and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping.
- The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.
- Any county that agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system shall provide the connecting road.
- Any surplus, not otherwise used to provide the connecting road, shall be used on any road in the county at the discretion of the county's governing body.

Revenue Distribution	Budget FY2009	Budget FY2010
Fund 102		
Roadway Maintenance	$ 441,365	$ 396,678
Fund 112		
Railway Maintenance	50,000	0
Operating Expenses	5,000	4,500
Capital Projects	130,625	145,070
Reserves	490,094	484,136
TOTAL	**$ 1,117,084**	**$ 1,030,384**

CONSTITUTIONAL GAS TAX FUND — SPECIAL REVENUE FUND

Fund 112	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 0800/1450/4600/4910/6000		FY 07-08	FY 08-09	FY 09-10	FY 10-11	+/(-)	
	Revenues						
335.43-00	Constitutional Gas Tax	796,488	774,777	633,706	862,970	229,264	
361.10-00	Interest	127,450	2,203	20,000	2,000	(18,000)	
399.00-00	Cash Carry Forward	7,565,437	1,824,372	144,116	1,024,477	880,361	
398.00-00	Less 5% Statutory Reduction	0	0	(32,685)	(43,249)	(10,564)	
	TOTAL REVENUES	**8,489,375**	**2,601,352**	**765,137**	**1,846,198**	**1,081,061**	
	Expenses						
541.31-10	Investment Fees	3,768	154	4,000	500	(3,500)	
541.34-10	Florida East Coast Railway	0	69,571	0	0	0	
541.49-18	Bank Analysis Fees	657	501	500	500	0	
	Total Operating Expenses	**4,425**	**70,226**	**4,500**	**1,000**	**(3,500)**	
514.71-30	Principal on Loan/Lease	6,125,570	0	0	0	0	
514.72-30	Interest on Loan/Lease	261,831	0	0	0	0	
	Total Debt Service	**6,387,401**	**0**	**0**	**0**	**0**	
010108	CR 305 Overlay	1,060	0	0	0	0	
439511	CR 304 Striping	0	0	0	147,200	147,200	
445511	Colbert Lane Striping	0	0	0	147,200	147,200	
440655	CR Bridge #734082	0	0	0	16,560	16,560	
444650	CR 55 Bridge Replacement Design	632	122,776	0	0	0	
444681	Intersection SR100/CR302	2,748	0	0	0	0	
513700	Signalization US1/Old Dixie	1,608	0	0	0	0	
050D&E68	CDBG Road Drainage & Engineering	9,301	0	0	0	0	
511640	Old Moody Road	97,488	0	0	0	0	
514141	SR100 Sidewalks Bulldog to Roberts Rd	0	0	0	25,000	25,000	
541.34-10	Pedestrian Paths	2,702	0	0	0	0	
425081	CR13 Culvert Replacement	0	0	61,895	0	(61,895)	
439081	CR304 Culvert Replacement	0	0	50,000	0	(50,000)	
441081	CR205 Culvert Replacement	0	0	33,175	0	(33,175)	
	Total Capital Projects	**115,539**	**122,776**	**145,070**	**335,960**	**190,890**	
581.91-10	Interfund Transfer CTT (102)	110,100	0	0	0	0	
	Total Interfund Transfers	**110,100**	**0**	**0**	**0**	**0**	
587.98-50	Reserve for Future Capital Outlay	0	0	615,567	1,509,238	893,671	
	Total Reserves	**0**	**0**	**615,567**	**1,509,238**	**893,671**	
	TOTAL EXPENSES	**6,617,465**	**193,002**	**765,137**	**1,846,198**	**1,081,061**	

GRANT PROJECTS — SPECIAL REVENUE FUND

	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
Dept 1450/8101							
	Revenues						
331.78-01	Federal Lehigh Trail Grant	976,257	412,120	0	148,648	148,648	
	TOTAL REVENUES	**976,257**	**412,120**	**0**	**148,648**	**148,648**	
	Expenses						
481140	Lehigh Rail Trail Segment I & II	1,002,691	403,723	0	148,648	148,648	
	Total Lehigh Rail Trail Project	**1,002,691**	**403,723**	**0**	**148,648**	**148,648**	
Dept 8211							
	Revenues						
334.49-11	State CR 305 Bridge Grant	2,122,464	2,395,156	1,807,950	0	(1,807,950)	
399.00-00	Cash Carry Forward	0	0	1,447,050	472,192	(974,858)	
	TOTAL REVENUES	**2,122,464**	**2,395,156**	**3,255,000**	**472,192**	**(2,782,808)**	
	Expenses						
440650	CR 305 Bridge# 734084	2,143,568	2,393,027	0	0	0	
440652 & 3	CR 305 Bridge# 734085 and 734087	0	0	3,255,000	472,192	(2,782,808)	
	Total CR305 Bridges 734084, 5 &7	**2,143,568**	**2,393,027**	**3,255,000**	**472,192**	**(2,782,808)**	
Dept 8212/8213							
	Revenues						
334.49-09	Economic Dev. Roberts Road Grant	262,121	608,604	0	0	0	
334.49-10	Roberts Road Grant	103,684	102,078	0	0	0	
	TOTAL REVENUES	**365,805**	**710,682**	**0**	**0**	**0**	
	Expenses						
535600	Roberts Road Project	365,805	810,849	0	0	0	
	Total Roberts Road Project	**365,805**	**810,849**	**0**	**0**	**0**	
Dept 8903							
	Revenues						
331.27-05	FDOT - CR305 Bridge #734083 ARRA	0	0	0	908,626	908,626	
399.00-00	Cash Carry Forward	0	0	0	150,513	150,513	
	TOTAL REVENUES	**0**	**0**	**0**	**1,059,139**	**1,059,139**	
	Expenses						
440654	CR305 Bridge #734083	0	0	0	1,059,139	1,059,139	
	Total CR305 Bridge #734083	**0**	**0**	**0**	**1,059,139**	**1,059,139**	

GRANT PROJECTS **SPECIAL REVENUE FUND**

Dept 8224	DESCRIPTION	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.49-14	FDOT-US1/Royal Palms Signal & Turn	0	0	1,000,000	0	(1,000,000)	
399.00-00	Cash Carry Forward	0	0	17,000	0	(17,000)	
	TOTAL REVENUES	**0**	**0**	**1,017,000**	**0**	**(1,017,000)**	
	Expenses						
517068	US1/Royal Palms Pkwy Signal & Turn	0	0	1,017,000	0	(1,017,000)	
	Total US1/ Royal Palms Project	**0**	**0**	**1,017,000**	**0**	**(1,017,000)**	
Dept 8119							
	Revenues						
	Federal - Lehigh Trail (III) Belle Terre	0	0	237,500	0	(237,500)	
331.78-02	Lehigh Rail Trail Seg III ARRA	0	0	1,750,000	0	(1,750,000)	
399.00-00	Cash Carry Forward	0	0	0	265,496	265,496	
	TOTAL REVENUES	**0**	**0**	**1,987,500**	**265,496**	**(1,722,004)**	
	Expenses						
370576	Lehigh Trail (III) Belle Terre	0	0	1,987,500	265,496	(1,722,004)	
	Total Lehigh Trail (III) Belle Terre	**0**	**0**	**1,987,500**	**265,496**	**(1,722,004)**	
Dept 8226							
	Revenues						
331.49-13	CR 305 Bridge# 734081 ARRA	0	0	1,500,000	268,200	(1,231,800)	
399.00-00	Cash Carry Forward	0	0	35,000	383,637	348,637	
	TOTAL REVENUES	**0**	**0**	**1,535,000**	**651,837**	**(883,163)**	
	Expenses						
440651	CR 305 Bridge# 734081	0	0	1,535,000	651,837	(883,163)	
	Total CR305 Bridge #734081	**0**	**0**	**1,535,000**	**651,837**	**(883,163)**	
Dept 8229							
	Revenues						
334.49-15	FDOT - SCOP CR305 Widening & Resurf	0	0	1,000,000	1,042,632	42,632	
	TOTAL REVENUES	**0**	**0**	**1,000,000**	**1,042,632**	**42,632**	
	Expenses						
402600	CR 305 Widening & Resurfacing	0	0	1,000,000	1,042,632	42,632	
	Total CR305 Widening & Resurf	**0**	**0**	**1,000,000**	**1,042,632**	**42,632**	
Dept 8227							
	Revenues						
331.27-04	FDOT - CR302 Realignment Design	0	0	43,777	43,777	0	
399.00-00	Cash Carry Forward	0	0	6,223	5,000	(1,223)	
	TOTAL REVENUES	**0**	**0**	**50,000**	**48,777**	**(1,223)**	
	Expenses						
446560	CR302 Realignment Design	0	0	50,000	48,777	(1,223)	
	Total CR302 Realignment Design	**0**	**0**	**50,000**	**48,777**	**(1,223)**	
	TOTAL FUND EXPENSES	**10,129,529**	**3,800,601**	**9,609,637**	**5,534,919**	**(5,133,857)**	

CDBG DISASTER RECOVERY PROGRAM — SPECIAL REVENUE FUND

Fund 151 Dept	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.27-07	Transportation Grant/HUD Resurf	0	0	0	75,000	75,000	
	TOTAL FUND REVENUES	**0**	**0**	**0**	**75,000**	**75,000**	
	Expenses						
560581	Water Oak Road Improvement	0	0	0	75,000	75,000	
	Total Capital Projects	**0**	**0**	**0**	**75,000**	**75,000**	
	TOTAL FUND EXPENSES	**0**	**0**	**0**	**75,000**	**75,000**	

ECONOMIC DEVELOPMENT — SPECIAL REVENUE FUND

Fund 141 Dept 1720/5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	27,103	29,509	1,200	0	(28,309)	
399.00-00	Cash Carry Forward	943,499	983,549	636,542	133,689	(347,007)	
398.00-00	Less 5% Statutory Reduction	0	(1,475)	(60)	0	1,415	
	TOTAL FUND REVENUES	**970,602**	**1,011,583**	**637,682**	**133,689**	**(373,901)**	
	Expenses						
559.49-18	Bank Analysis Fees	585	0	1,200	1,200	1,200	
559.82-40	Economic Development Incentives	0	499,441	636,482	132,489	137,041	
559.82-40	Seidcon	0	50,000	0	0	(50,000)	
	Total Grants & Aids Expenses	**585**	**549,441**	**637,682**	**133,689**	**88,241**	
535600	Roberts Road	139,500	271,984	0	0	(271,984)	
	Total Capital Projects	**139,500**	**271,984**	**0**	**0**	**(271,984)**	
587.98-55	Reserve for Future Loans	0	190,158	0	0	(190,158)	
	Total Reserves	**0**	**190,158**	**0**	**0**	**(190,158)**	
	TOTAL FUND EXPENSES	**140,085**	**1,011,583**	**637,682**	**133,689**	**(373,901)**	

See General Fund Economic Development Department for additional appropriation.

UTILITY REGULATORY AUTHORITY — SPECIAL REVENUE FUND

Fund 120 Dept 0150	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	653	1,000	80	0	(80)	
398.00-00	Less 5% Statutory Reduction	(60)	(50)	(4)	0	4	
399.00-00	Cash Carry Forward	18,036	14,491	20,636	20,699	63	
	TOTAL FUND REVENUES	**18,629**	**15,441**	**20,712**	**20,699**	**(13)**	
	Expenses						
536.34-20	Governmental Services	0	0	6,825	6,825	0	
536.49-18	Bank Analysis Fees	34	0	100	100	0	
536.44-10	Rentals & Leases	0	960	960	960	0	
	Total Operating Expenses	**34**	**960**	**7,885**	**7,885**	**0**	
587.98-10	Reserve for Contingency	11,391	14,481	12,827	12,814	(13)	
	Total Reserves	**11,391**	**14,481**	**12,827**	**12,814**	**(13)**	
	TOTAL FUND EXPENSES	**11,425**	**15,441**	**20,712**	**20,699**	**(13)**	

Chapter 367, Florida Statutes, authorizes counties to regulate local water and wastewater utilities. In 1996, the County enacted Ordinance 96-17, creating Flagler County Utility Regulatory Interim Authority (FCURIA). On May 6, 2002, the staff and counsel of FCURIA recommended a detailed regulatory ordinance, Ordinance 2002-10, to replace the interim regulations enacted through Ordinance 96-17. In this ordinance, the Board temporarily reduced the regulatory and franchise fee to zero (0%) percent until amended by the Board.

Environmentally Sensitive Lands

In 1988 Flagler County initiated a special program known as the Environmentally Sensitive Land (ESL) program to use funding from voter approved ad valorem taxes to acquire environmentally sensitive lands, recreation areas and water recharge areas.

The Flagler County Board of County Commissioners created the Land Acquisition Selection Advisory Committee in 1989 to help the County implement the program. This Committee has evaluated potential land acquisitions based on their natural and cultural significance. In 2002, Flagler County voters reaffirmed the program by the authorizing issuance of Environmentally Sensitive Lands bonds. Over 4,200 acres have been preserved through the Environmentally Sensitive Lands program. The Land Acquisition Selection Committee continually researches potential land purchases for Flagler County Board of County Commissioner's consideration.

During fiscal year 2008-09 Flagler County issued Bonds for the purchase of 3 parcels, Bay Drive Addition, Bing's Landing Addition and Sweetbottom Plantation. (see Page 6-8)

. Primary Functions

- Preserve green and open space in close proximity to development to provide refuge for residents, visitors and wildlife.
- Protect the rich biological diversity of Flagler County for future generations.
- Protect existing and improve water quality of surface and subsurface water systems.
- Acquire and improve environmentally sensitive, water resource and outdoor recreation lands in Flagler County.
- Conserve, maintain, and where possible restore the natural environment while providing and promoting the public use and enjoyment to acquired lands for recreation activities.
- Pursue grant funding and partnerships for ESL programs whenever possible.

Major Initiatives

- The Planning Department staff and Land Acquisition Committee members will provide presentations for a wide number of Community agencies providing information on the ESL Referendum.
- The Land Acquisition Committee members will continue to prioritize environmentally sensitive land purchases that can be bundled into a single bonding package in order to take advantage of the reduced property values currently being experienced.
- Continue oversight of improvements being made to parks and land already owned by the County as a result of previous ESL purchases to include advisement on land management techniques.
- Attempt to secure ownership of property adjacent to County owned land as a means of enlarging and improving those areas.
- Develop plans for property use that is in the best interest of the Citizens while generating revenue via such measures as gopher tortoise relocation, timber management and building rental cabins and pavilions.

ENVIRONMENTALLY SENSITIVE LANDS-GROWTH MANAGEMENT (Existing Fund) — SPECIAL REVENUE FUND

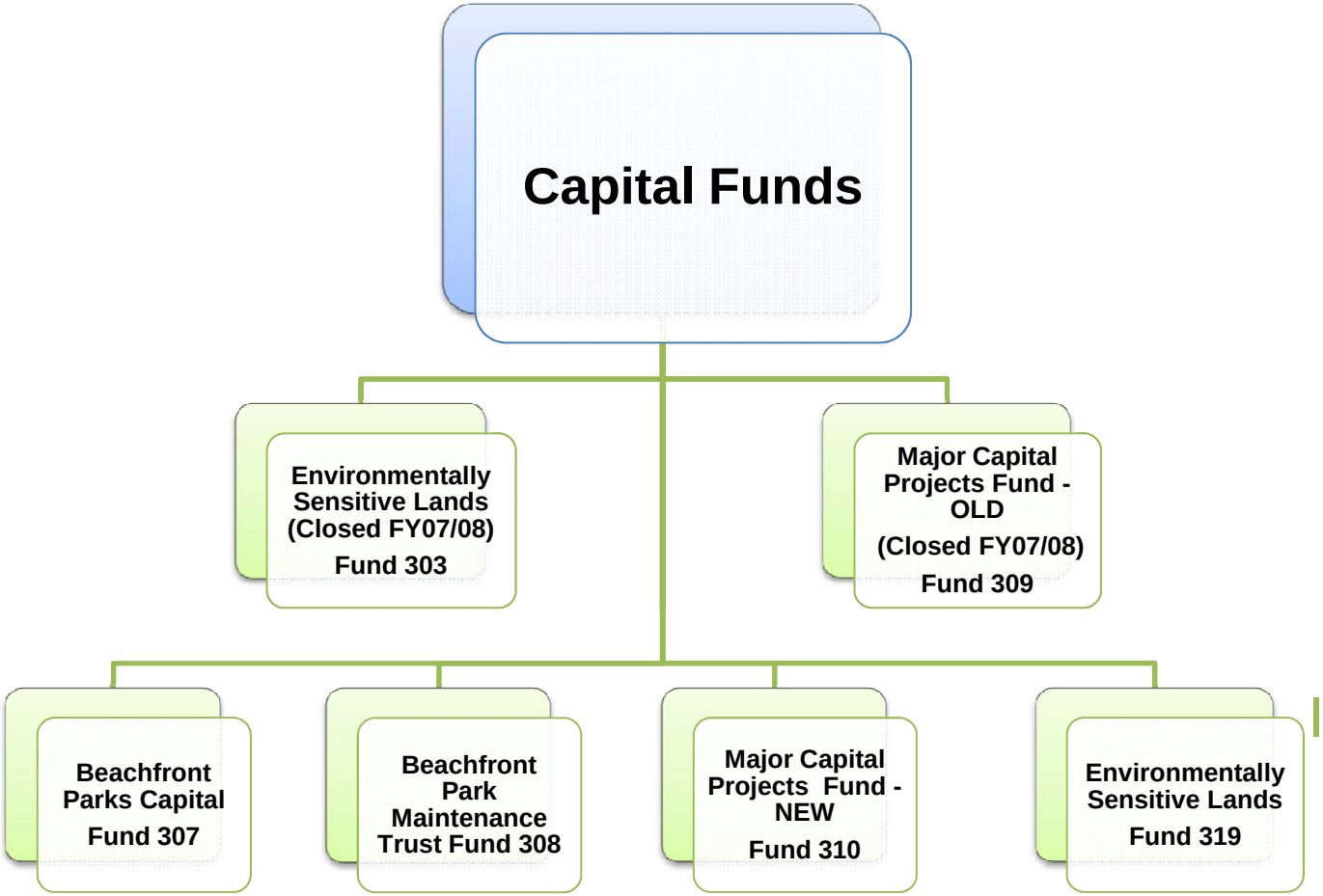
Fund 117 Dept 4910/5200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	113,990	25,000	0	0	0	
399.00-00	Cash Carry Forward	6,056,178	2,108,027	1,682,042	686,824	(995,218)	
398.00-00	Less 5% Statutory Reduction	0	(1,250)	0	0	0	
	TOTAL FUND REVENUES	**6,170,168**	**2,131,777**	**1,682,042**	**686,824**	**(995,218)**	
	Expenses						
537.31-10	Investment Advisor	4,588	5,000	1,500	1,500	0	
537.34-10	Bank Fees	397	0	1,500	1,500	0	
	Total Investment Expenses	**4,985**	**5,000**	**3,000**	**3,000**	**0**	
537.31-10	Professional Services	3,235	5,000	272,600	0	(272,600)	
537.34-10	Other Contracted Services	1,890	0	20,000	0	(20,000)	
	Total Operating Expenses	**5,125**	**5,000**	**292,600**	**0**	(292,600)	
537.61-10	Land & Permanent Easements	2,797,689	2,118,777	1,386,442	683,824	(702,618)	
	Total Capital Expenses	**2,797,689**	**2,118,777**	**1,386,442**	**683,824**	**(702,618)**	
537.73-10	Other Debt Service Costs	0	3,000	0	0	0	
	Total Debt Services Expenses	**0**	**3,000**	**0**	**0**	0	
	TOTAL FUND EXPENSES	**2,807,799**	**2,131,777**	**1,682,042**	**686,824**	**(995,218)**	

NOTE: This fund from a prior bond issue is expected to be closed out during FY10-11

ENVIRONMENTALLY SENSITIVE LANDS-GROWTH MANAGEMENT — SPECIAL REVENUE FUND

Fund 119 Dept. 4600/6200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
311.10-00	Ad Valorem Taxes	0	0	999,083	435,497	(563,586)	Millage rate 0.0568
398.00-00	Less 5% Statutory Reduction	0	0	(49,954)	(21,775)	28,179	
399.00-00	Cash Carry Forward	0	0	0	906,854	906,854	
	TOTAL REVENUES	**0**	**0**	**949,129**	**1,320,576**	**371,447**	
	Expenses						
537.31-10	Professional Services	0	0	0	1,000	1,000	
537.49-18	Bank analysis Fees	0	0	0	1,000	1,000	
537.61-10	Land & Permanent Easements	0	0	949,129	1,318,576	369,447	
	Total Operating Expenses	**0**	**0**	**949,129**	**1,318,576**	**371,447**	
	TOTAL EXPENSES	**0**	**0**	**949,129**	**1,320,576**	**371,447**	

This fund was created in FY 2010 for the Environmentally Sensitive Lands Program. The amount budgeted here is the remainder of the .25 mills that is not required for Debt Service.


Capital Funds
Environmentally Sensitive Lands (Closed FY07/08) Fund 303
Major Capital Projects Fund - OLD (Closed FY07/08) Fund 309
Beachfront Parks Capital Fund 307
Beachfront Park Maintenance Trust Fund 308
Major Capital Projects Fund - NEW Fund 310
Environmentally Sensitive Lands Fund 319

CAPITAL FUNDS SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Interest	135,979	17,745	186,072	9,000	(177,072)
Grant	12,131	24,267	1,039,842	2,736,465	1,696,623
City of Marineland	0	0	150,000	60,000	(90,000)
GO Bonds	0	10,000,000	0	4,050,000	4,050,000
Interfund Transfer	0	42,500	935,112	348,750	(586,362)
Donations	895	0	0	0	0
Less 5 % Statutory Reduction	0	0	(2,491)	(450)	2,041
Cash Carry Forward	4,713,308	11,221,889	4,722,976	2,382,513	(2,340,463)
Total Revenues	**4,862,313**	**21,306,401**	**7,031,511**	**9,586,278**	**2,554,767**
Expenses					
Environmentally Sensitive Lands-Capital (Fund 303)	114,029	0	0	0	0
Beachfront Parks (Fund 307)	14,105	288,408	1,069,234	1,144,729	75,495
Beachfront Park Maintenance (Fund 308)	930	831	863,339	848,343	(14,996)
Capital Projects (Fund 309)	2,306,435	1,626,386	238,196	241,445	3,249
ESL-Growth Management (Fund 319)	0	7,350,136	2,599,538	4,050,000	(2,494,557)
Capital Projects (Fund 310)	0	119,532	2,261,204	3,301,761	1,040,557
Total Expenses	**2,435,499**	**9,385,293**	**7,031,511**	**9,586,278**	**(1,390,252)**
Revenues vs. Expenses	**2,426,814**	**11,921,108**	**0**	**0**	**3,945,019**

ENVIRONMENTALLY SENSITIVE LANDS — CAPITAL PROJECT FUND

Fund 303 Dept 5200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	1,975	0	0	0	0	Fund closed in FY08
399.00-00	Cash Carry Forward	112,054	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	0	0	
	TOTAL FUND REVENUES	**114,029**	**0**	**0**	**0**	**0**	
	Expenses						
537.61-10	Land & Permanent Easements	114,029	0	0	0	0	
	TOTAL FUND EXPENSES	**114,029**	**0**	**0**	**0**	**0**	

BEACHFRONT PARKS CAPITAL — CAPITAL PROJECT FUND

Fund 307 Dept 4900/6010	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenue						
331.49-02	FDOT Scenic Byway Grant	0	128,103	0	0	0	
337.70-02	FIND Bings Landing Addition	12,131	0	0	0	0	
361.10-00	Interest	41,763	10,552	30,690	5,000	(25,690)	
399.00-00	Cash Carry Forward	1,299,489	1,399,278	1,040,078	1,139,979	99,901	
398.00-00	Less 5% Statutory Reduction	0	0	(1,534)	(250)	1,284	
	TOTAL FUND REVENUES	**1,353,383**	**1,537,933**	**1,069,234**	**1,144,729**	**75,495**	
	Expenses						
572.31-10	Professional Services	910	623	1,000	500	(500)	
572.34-10	Other Contracted Services	0	0	0	38,990	38,990	
572.49-18	Bank Analysis Fees	18	365	200	1,200	1,000	
	Total Investment Expenses	**928**	**988**	**1,200**	**40,690**	**39,490**	
740560	Malacompra Greenway	1,046	0	0	0	0	
730980	Malacompra Oceanfront Park	0	274,130	0	0	0	
280560	Malacompra Trail "A" Connector	0	0	120,000	30,000	(90,000)	See Section 7 for Capital Project Details
207140	Trail "A" Loop Connection	0	0	0	0	0	
280140	Jungle Hut Rd/SR A1A	0	0	0	0	0	
	Total Capital Expenses	**1,046**	**274,130**	**120,000**	**30,000**	**(90,000)**	
541.63-10	Bings Landing Improvements	12,131	13,290	0	0	0	This a FIND grant for a canoe launch
	Total Grant Expenditures	**12,131**	**13,290**	**0**	**0**	**0**	
587.98-50	Reserve-Future Capital Outlay	0	0	948,034	1,074,039	126,005	
	Total Reserves	**0**	**0**	**948,034**	**1,074,039**	**126,005**	
	TOTAL FUND EXPENSES	**14,105**	**288,408**	**1,069,234**	**1,144,729**	**75,495**	

On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowe Ocean Hammock, Ltd., and the simultaneous contribution of $1,675,000 from the developer.

In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01 acre parcel known as the Malacompra Beach Front Park on a 306.98 acre parcel known as the Malacompra Greenway located along S.R. A-1-A. Fund 307 was established with $1,075,000 of the total contribution to cover the cost of Park improvements. The improvements may consist of restrooms, pavilions, benches, walkways, pedestrian and bike paths, picnic areas, site development, extension of water and sewer within the parks and all costs and fees associated with the planning, design, permitting and construction, as well as reconnection, of the wetlands bifurcated by Malacompra Road are all considered permissible uses of this construction/development money. Construction is to be completed within three years of the date of conveyance of the parks to the County.

BEACHFRONT PARK MAINTENANCE — CAPITAL PROJECT FUND

Fund 308 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	26,220	7,193	19,132	4,000	(15,132)	
399.00-00	Cash Carry Forward	820,799	846,089	845,164	844,543	(621)	
398.00-00	Less 5% Statutory Reduction	0	0	(957)	(200)	757	
	TOTAL FUND REVENUES	**847,019**	**853,282**	**863,339**	**848,343**	**(14,996)**	
	Expenses						
572.34-20	Governmental Services	415	0	9,769	9,769	0	
519.31-10	Professional Services	483	406	1,134	500	(634)	
519.49-18	Bank Analysis Fees	32	425	150	500	350	
	Total Expenses	**930**	**831**	**11,053**	**10,769**	**(284)**	
587.98-50	Reserve-Future Capital	0	0	852,286	837,574	(14,712)	
	Total Reserves	**0**	**0**	**852,286**	**837,574**	**(14,712)**	
	TOTAL FUND EXPENSES	**930**	**831**	**863,339**	**848,343**	**(14,996)**	

On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowe Ocean Hammock, Ltd., and the simultaneous contribution of $1,675,000 from the developer.

In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01 acre parcel known as the Mala Compra Beach Front Park on a 306.98 acre parcel known as the Mala Compra Greenway located along S.R. A-1-A.

Fund 308 was established with $600,000 of the total contribution to be deposited in an interest-bearing account as a trust fund for the maintenance of the Parks. Parks maintenance is to be provided from the interest generated on the Park Maintenance Trust Fund. In the event these monies are insufficient in any given year to cover the maintenance costs, up to 10% of the principal may be used to cover these costs. Monies are placed in reserves until construction of parks are completed in Fund 307.

MAJOR CAPITAL PROJECTS (OLD) - FUND 309

CAPITAL PROJECT FUND

Fund 309 Dept 6000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	66,021	0	0	0	0	
366.03-00	Donations	895	0	0	0	0	
399.00-00	Cash Carry Forward	2,480,966	1,626,386	238,196	241,445	3,249	
	TOTAL FUND REVENUES	**2,547,882**	**1,626,386**	**238,196**	**241,445**	**3,249**	
	Expenses						
512.31-10	Professional Services	175	0	0	500	500	
519.49-18	Bank Analysis Fees	0	0	0	500	500	
519.34-10	Other Contracted Services	0	0	192,688	192,688	0	
587.98-50	Reserve - Future Capital Outlay	0	0	45,508	0	(45,508)	
	Total Non Project Costs	**175**	**0**	**238,196**	**193,688**	**(44,508)**	
320065	Civic Arena	2,112,094	1,626,386	0	0	0	
610630	Judicial Center	(15,371)	0	0	0	0	
630630	Government Services Building	67,913	0	0	0	0	
630904	Complex Site Costs	140,755	0	0	47,757	47,757	
925630	Emergency Operations Center	869	0	0	0	0	
	Total Capital Projects	**2,306,260**	**1,626,386**	**0**	**47,757**	**47,757**	
	TOTAL FUND EXPENSES	**2,306,435**	**1,626,386**	**238,196**	**241,445**	**3,249**	

Board of County Commissioners (BOCC) approved a resolution on June 21, 2004 obtaining reimbursement of certain costs related to acquiring, constructing, and equipping certain capital facilities. If the County issues revenue bonds to fund facilities, the resolution allows reimbursement of money spent prior to bond issuance to the general fund or the source of funding. The Commission intends to pay such tax-exempt debt with general County revenues, one of which is the .5% Discretionary Infrastructure Surtax levied through Ordinance No. 2002-17.

MAJOR CAPITAL PROJECTS (NEW) - FUND 310

Fund 310	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.27-01	FDOT Pass thru from FHWA	0	29,372	82,780	10,000	(72,780)	
331.73-03	FDOT LAP Agreement	0	0	100,000	675,715	575,715	
334.49-13	FDOT JPA SR100 Sidewalks	0	0	680,000	2,007,000	1,327,000	
334.74-04	FRDAP Grant	0	24,267	152,355	0	(152,355)	
334.74-12	Florida Boating Improvement Program	0	46,729	24,707	0	(24,707)	
	Florida Inland Navigation District	0	0	0	43,750	43,750	
361.10-00	Interest	0	0	136,250	0	(136,250)	
366.04-14	City of Marineland	0	0	150,000	60,000	(90,000)	
381.00-00	Interfund Transfer - General Fund	0	42,500	935,112	348,750	(586,362)	
399.00-00	Cash Carry Forward	0	0	0	156,546	156,546	
	TOTAL FUND REVENUES	**0**	**142,868**	**2,261,204**	**3,301,761**	**1,040,557**	
	Expenses						
	Rima Ridge Fire Station	0	0	0	15,721	15,721	
517141	US 1 Sidewalk Improvements	0	29,035	82,780	10,000	(72,780)	
445575	Lehigh Trail Head Design	0	260	100,000	27,715	(72,285)	
330552	Shell Bluff Park Improvements	0	24,267	152,355	0	(152,355)	
875153	Bull Creek Park Improvements	0	57,962	36,069	6,692	(29,377)	
325040	River To Sea Caretakers Residence	0	1,651	150,000	92,721	(57,279)	
310082	Princess Place Styles Bridge Improv.	0	5,993	30,000	648,000	618,000	
170029	Bing's Landing Dredging	0	0	187,500	87,500	(100,000)	
	Canal Damage Repair	0	0	65,000	0	(65,000)	
320010	FCRA Ball Field Improvements	0	0	188,000	0	(188,000)	
	Health Department Parking	0	0	28,000	0	(28,000)	
618034	Inmate Facility Generator	0	0	75,000	0	(75,000)	
630125	Facilities A/C Replacement	0	0	75,000	80,000	5,000	
630570	Facilities Roof Replacement	0	0	120,000	125,000	5,000	
various	Miscellaneous Facility Replacements	0	0	100,000	0	(100,000)	
	Bull Creek Campground Canal Maint	0	0	60,000	0	(60,000)	
	Drainage Retrofit Projects	0	0	100,000	114,327	14,327	
	SR 100 Sidewalks to Bulldog	0	0	697,000	87,085	(609,915)	
514141	SR 100 Sidewalks Phase 2 & 3	0	0	0	2,007,000	2,007,000	
	Bank Analysis fees	0	364	0	0	0	
	Miscellaneous Contingency	0	0	14,500	0	(14,500)	
	TOTAL FUND EXPENSES	**0**	**119,532**	**2,261,204**	**3,301,761**	**1,040,557**	

See Section 7 for Capital Project Details

ENVIRONMENTALLY SENSITIVE LANDS-GROWTH MANAGEMENT (New ESL Fund) — CAPITAL PROJECT FUND

Fund 319	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	0	5,716	0	0	0	
384.02-01	Series 2009 GO Bonds	0	10,000,000	0	0	0	
384.02-02	Series 2010 GO Bonds	0	0	0	4,050,000	4,050,000	
399.00-00	Cash Carry Forward	0	7,350,136	2,599,538	0	(2,599,538)	
	TOTAL FUND REVENUES	**0**	**7,350,136**	**2,599,538**	**4,050,000**	**1,450,462**	
	Expenses						
572.49-18	Bank Analysis Fees	0	0	0	1,000	1,000	
517.73-20	Bond Issuance Costs	0	50,326	0	24,000	24,000	
572.61-10	Land & Permanent Easements	**0**	7,350,136	2,599,538	4,025,000	1,425,462	
	Total Capital Expenses	**0**	**7,350,136**	**2,599,538**	**4,050,000**	**1,425,462**	
	TOTAL FUND EXPENSES	**0**	**7,350,136**	**2,599,538**	**4,050,000**	**1,450,462**	

This fund was created in FY09 for the Environmentally Sensitive Lands program property purchases. Series 2009 GO bonds were issued in the amount of $10,000,000 in September 2009 for the purchase of Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive.

FY09 Actuals totalled $7,350,136 for two property purchases. The third property was purchased in FY10 for $2,498,483.

Series 2010 GO bonds were issued in the amount of $4,050,000 in September 2010 for the purchase of the Pellicer Flats property.

APPROVED BUDGET FY 2010-2011