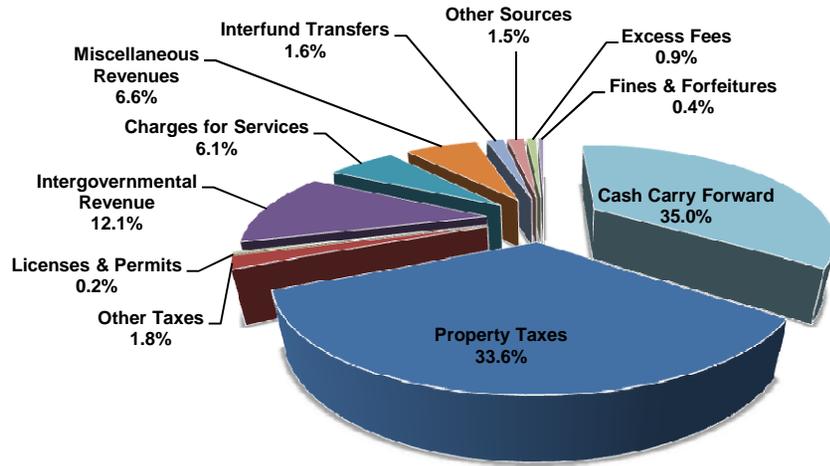


**Flagler County Board of County Commissioners
FY 2009-2010**

SOURCES OF ALL FUNDS



Revenues

Property Taxes	\$	49,603,811
Other Taxes		2,669,354
Licenses & Permits		348,259
Intergovernmental Revenue		17,539,771
Charges for Services		8,873,166
Miscellaneous Revenues		8,608,550
Interfund Transfers		2,290,795
Other Sources		2,219,593
Excess Fees		1,305,000
Fines & Forfeitures		647,344
Cash Carry Forward		51,692,034
Less 5%		(3,428,273)
Total Revenues	\$	142,369,404

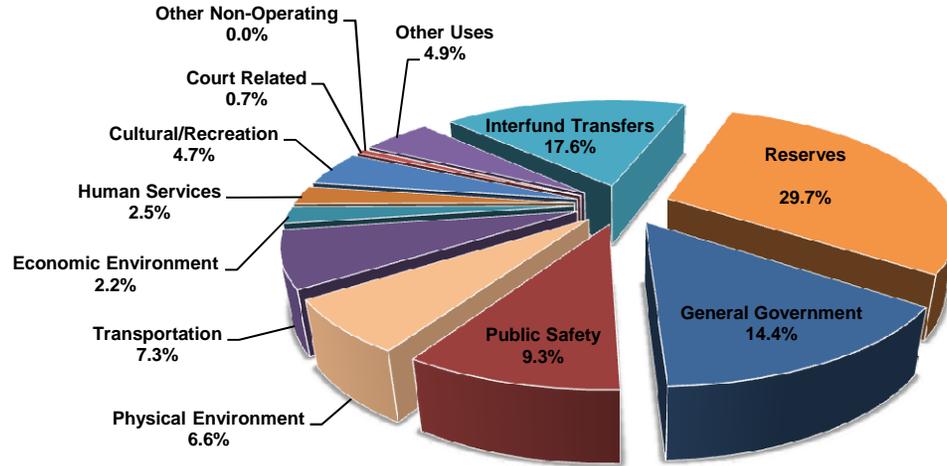
Total estimated revenues for fiscal year 2009-10 are \$142,369,404 which is a decrease of \$2,056,396 from the adopted fiscal year 2008-09 budget. The pie chart above details the sources of funds included in the approved fiscal year 2009-10 budget. The decrease is a combination of various reductions in revenues with the largest reductions being in Property Taxes, Health Insurance Premium Revenues, and Intergovernmental Revenues (i.e. Grants, etc.)

Flagler County is providing a Cash Carry Forward balance of \$51,692,034. Although the amount is 35% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$	14,985,471
Special Revenues Funds		20,618,871
Debt Service Funds		6,121,634
Capital Project Funds		2,123,438
Enterprise Funds		3,204,553
Internal Service Funds		4,638,067
	\$	51,692,034

**Flagler County Board of County Commissioners
FY 2009-2010**

USE OF ALL FUNDS



Expenses

General Government	\$	20,523,879
Public Safety		13,220,398
Physical Environment		9,465,800
Transportation		10,403,066
Economic Environment		3,163,075
Human Services		3,498,834
Cultural/Recreation		6,628,993
Court Related		950,070
Other Non-Operating		65,098
Other Uses		6,938,587
Interfund Transfers		25,082,868
Reserves/Contingency		42,428,736
	\$	<u>142,369,404</u>

The pie chart above is a summary of the uses of funds (as included in the approved fiscal year 2009-2010 budget) by major functional category. Detail of expenditures by department or fund is included elsewhere within the budget document.

Funding a broad range of services, General Government services account for nearly 14.4% of all total expenditures. General Government includes: Administrative Services, Growth Management Services, Debt Service, Facilities, Fleet and various special revenue fund activities. Transportation includes Public Works activities, capital construction funds related to roadway improvements, and Public Transportation. Public Safety services only include the departments under the Board of County Commissioners (i.e. Emergency Services). Public Safety expenditures related to the support provided to Sheriff's operation are classified as Other Uses within the budget.

Other Uses includes various reserves including reserves for contingencies, reserves for cash to be carried forward, reserve for debt service and reserve for capital outlay. Funds in special purpose funds such as impact fee funds are frequently budgeted in a reserve for future capital outlay until specific purposes for their use are determined. A total of \$7,167,485 is included in the general fund reserve for cash account in support of the Board's adopted fund balance policy.

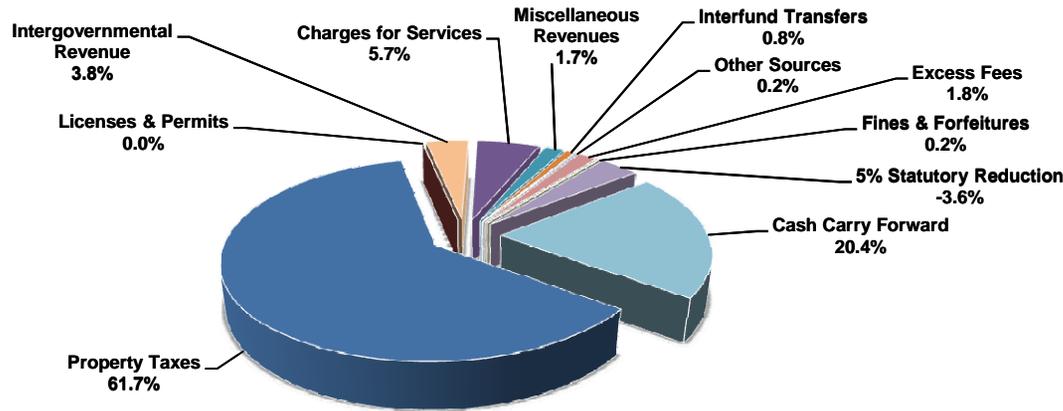
Reserves

General Fund	\$	8,871,456
Special Revenues Funds		20,808,448
Debt Service Funds		5,840,251
Capital Project Funds		1,845,828
Enterprise Funds		2,812,964
Internal Service Funds		2,249,789
	\$	<u>42,428,736</u>

**Flagler County Board of County Commissioners
FY 2009-2010**

GENERAL FUND

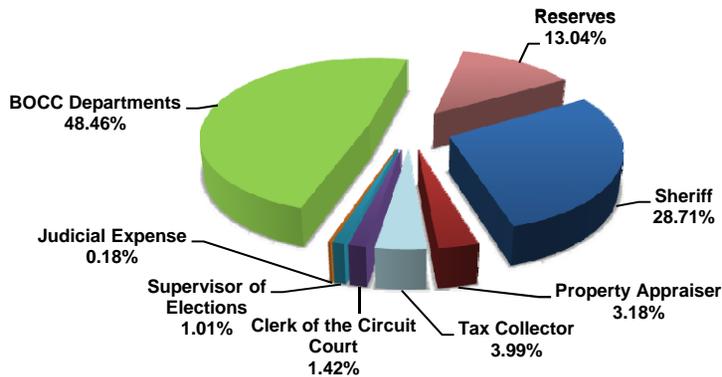
The General Fund contains the operating expenditures for services which are Countywide in nature, as well as the budgets of the Constitutional Offices. The projected revenues by category for the General Fund are as follows:



Revenues

Property Taxes	\$ 45,215,855
Licenses & Permits	34,000
Intergovernmental Revenue	2,796,092
Charges for Services	4,183,577
Miscellaneous Revenues	1,281,438
Interfund Transfers	600,000
Other Sources	158,000
Excess Fees	1,305,000
Fines & Forfeitures	111,041
5% Statutory Reduction	(2,642,166)
Cash Carry Forward	14,985,471
Total Revenues	\$ 68,028,308

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

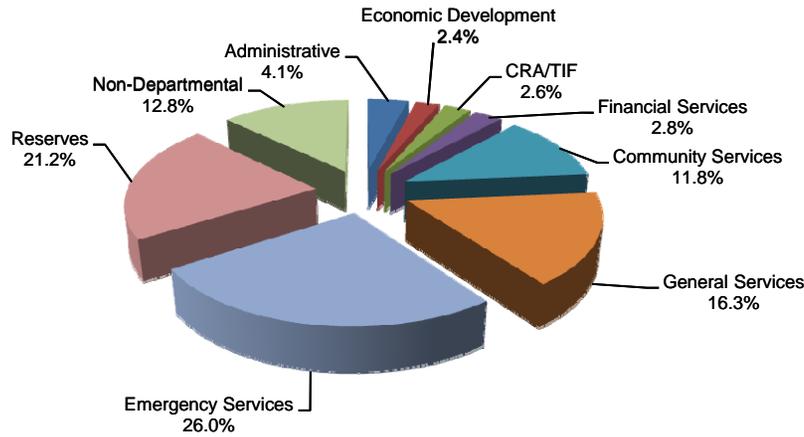


Expenses

Sheriff	\$ 19,529,340
Property Appraiser	2,162,878
Tax Collector	2,715,387
Clerk of the Circuit Court	966,222
Supervisor of Elections	689,538
Judicial Expense	125,521
	<hr/>
BOCC Departments	32,967,966
Reserves	8,871,456
Total Expenses	\$ 68,028,308

**Flagler County Board of County Commissioners
FY 2009-2010**

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



Expenses	
Administrative	1,703,249
Economic Development	990,000
CRA/TIF	1,099,830
Financial Services	1,177,573
Community Services	4,927,683
General Services	6,809,028
Emergency Services	10,899,144
Reserves	8,871,456
Non-Departmental	5,361,459
\$	41,839,422

An overall decrease in the General Fund expenditures for this fiscal year from the prior fiscal year is \$601,138.

	Fiscal Year 2008/2009	Fiscal Year 2009/2010	Difference
Constitutional Officers	\$ 25,970,398	\$ 26,063,365	\$ 92,967
Judicial Expenses	227,975	125,521	(102,454)
BOCC Departments	31,871,165	30,878,136	(993,029)
CRA's	861,574	1,099,830	238,256
Economic Development	1,000,000	990,000	(10,000)
Reserves	8,698,334	8,871,456	173,122
\$	68,629,446	\$ 68,028,308	\$ (601,138)

**Flagler County Board of County Commissioners
FY 2009-2010**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY09 BUDGET	FY10 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Board of County Commissioners	421,060	414,795	414,795	0		page 3-4
Administration	632,082	721,629	721,629	0		page 3-7
Economic Development	1,155,000	990,000	990,000	0		page 3-12
County Attorney	588,036	566,825	566,825	0		page 3-10
Budget Office	435,919	440,422	427,865	12,557	staff time TDC	page 3-16
Purchasing	249,527	245,824	245,824	0		page 3-19
Information Technology	530,825	491,327	491,327	0		page 3-22
Human Resources	248,996	244,415	244,415	0		page 3-27
Social Services Administration	246,484	241,329	241,329	0		page 3-34
Human Services	1,661,219	1,539,726	1,535,726	4,000	Choose life license plate	page 3-38
Senior Services	681,116	673,204	499,621	173,583	grants, donations, co-pays, medwaiver	page 3-44
Adult Day Care	242,929	206,610	75,706	130,904	grants, contributions, co-pays	page 3-48
Congregate Home Delivered Meals	313,845	330,079	(11,165)	341,244	grants, donations, rental income	page 3-51
County Extension Service	271,249	265,316	259,816	5,500	WEP program	page 3-30
Veterans Services	126,597	127,157	127,157	0		page 3-55
Library	1,120,853	1,228,451	1,141,751	86,700	passport, fines, state aid	page 3-61
Bunnell Library	80,720	71,396	71,396	0		page 3-63
General Services Administration	381,520	374,264	369,264	5,000	staff time capital projects	page 3-67
Fleet Management	617,560	398,395	219,695	178,700	vehicle repair hourly billings, admin. fuel fee	page 3-70
Facilities Management	2,116,030	2,026,041	1,889,895	136,146	staff time projects/GSB landscape	page 3-73
Government Services Building	1,258,562	769,265	466,640	302,625	school board contribution, P.A. contribution	page 3-77
Public Transportation	1,636,934	1,188,202	323,474	864,728	grants, medicaid, med waiver, bus fares,	page 3-80
Recreation Facilities	1,180,004	1,368,923	1,219,154	149,769	staff time capital projects	page 3-87
Princess Place Preserve	128,268	150,622	139,496	11,126	camping fees, donations	page 3-89
Bull Creek	88,625	79,135	(25,772)	104,907	camping, boat slips, apt. rent, facility usage	page 3-91
Recreation Services	335,144	117,061	117,061	0	facility rental fees, recreation fees	page 3-93
ES Administration	556,247	412,127	394,081	18,046	city contributions for CAD system	page 3-101
Emergency Management	320,097	275,944	164,627	111,317	EMPA grant	page 3-104
Emergency Communications 800 MHz	1,746,306	1,495,857	1,288,470	207,387	city contributions 800MHz, automation fees	page 3-108
Emergency Flight Operations	520,358	504,988	305,004	199,984	transport fees	page 3-111
Fire/Rescue	8,171,658	8,162,263	5,365,331	2,796,932	ambulance fees, fire inspection fees, other	page 3-115

**Flagler County Board of County Commissioners
FY 2009-2010**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY09 BUDGET	FY10 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Pooled Expenditures	3,238,674	2,663,002	2,031,057	631,945	gas reimb., driver education fees	page 3-121
Property Insurance	686,151	688,985	688,985	0		page 3-134
Value Adjustment Board	10,999	10,575	7,875	2,700	filing fees	page 3-132
Interfund Transfers	405,100	1,170,013	1,170,013	0		page 3-124
Other Grants Awarded	126,053	385,085	337,690	47,395	Hazmat, Homeland Security	various
Capital Projects	136,718	630,415	630,415	0	FY 09/10 Capital Projects budgeted in Fund 310	page 3-128
Tax Increment Financing	861,574	1,099,830	0	1,099,830	ad valorem taxes	page 3-127
Medical Examiner	203,700	198,469	198,469	0		page 3-129
Reserves	8,698,334	8,871,456	8,871,456	0		page 3-130
Subtotal BCC Divisions	42,431,073	41,839,422	34,216,397	7,623,025		
Sheriff	19,529,340	19,529,340	19,228,460	300,880	sheriff fees, domestic violence trust	page 2-6
Property Appraiser	2,349,313	2,162,878	2,162,878	0		page 2-11
Tax Collector	2,715,387	2,715,387	1,515,387	1,200,000	excess fees	page 2-14
Clerk of the Circuit Court	761,000	966,222	966,222	0		page 2-17
Supervisor of Elections	615,358	689,538	689,538	0		page 2-22
State Attorney	28,850	40,850	40,850	0		page 2-37
Public Defender	9,060	10,524	10,524	0		page 2-39
Circuit Court	19,000	17,000	17,000	0		page 2-41
Court Expenses	3,500	1,000	1,000	0		page 2-43
Court Reporter	3,700	3,200	3,200	0		page 2-45
Drug Court	99,688	0	0	0	no grant	page 2-47
Guardian Ad Litem	58,277	48,447	48,447	0		page 2-49
County Court	5,900	4,500	4,500	0		page 2-51
Subtotal Judicial/Constitutional	26,198,373	26,188,886	24,688,006	1,500,880		
Total General Fund	68,629,446	68,028,308	58,904,403	9,123,905		

**Flagler County Board of County Commissioners
FY 2009-2010**

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Administrative:						
Board of County Commissioners	337,759	73,036	4,000	0	0	414,795
County Administrator:						
Administration	678,034	42,095	1,500	0	0	721,629
Economic Development	0	0	0	0	990,000	990,000
County Attorney	466,630	100,195	0	0	0	566,825
Financial Services						
Budget	421,460	14,962	4,000	0	0	440,422
Purchasing	236,057	9,767	0	0	0	245,824
Information Technology	355,648	130,679	5,000	0	0	491,327
Community Services:						
Human Resources/Safety	218,663	25,752	0	0	0	244,415
Social Services Admin	219,302	22,027	0	0	0	241,329
Human Services	159,138	4,599	3,000	0	1,372,989	1,539,726
Senior Services	202,945	461,714	0	0	8,545	673,204
Adult Day Care	173,308	33,302	0	0	0	206,610
Congregate Meals	41,643	288,436	0	0	0	330,079
County Extension Services	206,884	58,432	0	0	0	265,316
Veterans Services	111,862	10,295	0	0	5,000	127,157
Library	810,341	148,604	269,506	0	0	1,228,451
Bunnell Library	43,640	9,396	18,360	0	0	71,396
General Services:						
General Services-Administration	360,247	14,017	0	0	0	374,264
Fleet Management	323,980	74,415	0	0	0	398,395
Facilities Management	1,119,978	768,361	137,702	0	0	2,026,041
Government Services Building	0	769,265	0	0	0	769,265
Public Transportation	754,379	432,323	1,500	0	337,120	1,525,322
Recreation Facilities	497,385	629,238	132,300	0	110,000	1,368,923
Princess Place Preserve	115,783	34,839	0	0	0	150,622
Bull Creek	33,222	45,913	0	0	0	79,135
Recreation Sports Leagues	82,580	34,481	0	0	0	117,061
Parks Grants	0	0	0	0	0	0

**Flagler County Board of County Commissioners
FY 2009-2010**

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Emergency Services:						
Administration	152,522	258,105	1,500	0	0	412,127
Emergency Management/EMPA	208,587	65,357	2,000	0	0	275,944
Emergency Communications/800 MHz	0	401,315	0	1,094,542	0	1,495,857
Emergency Flight Operations	205,930	299,058	0	0	0	504,988
Fire/Rescue	6,394,200	1,012,923	613,136	142,004	0	8,162,263
Emergency Services Grants	0	47,965	0	0	0	47,965
Subtotal BOCC Departments	14,932,107	6,320,866	1,193,504	1,236,546	2,823,654	26,506,677
% of Allocation	56%	24%	5%	5%	11%	
Non-Departmental:						
Pooled Expenditures	79,750	1,558,126	25,000	0	1,000,126	2,663,002
Interfund Transfers	0	1,170,013	0	0	0	1,170,013
Tax Increment Financing	0	1,099,830	0	0	0	1,099,830
General Fund Capital Projects	0	28,000	602,415	0	0	630,415
Medical Examiner	0	178,462	0	0	20,007	198,469
Reserves	0	0	0	0	8,871,456	8,871,456
Value Adjustment Board	0	10,575	0	0	0	10,575
Property Insurance	0	688,985	0	0	0	688,985
Subtotal Non-Department	79,750	4,733,991	627,415	0	9,891,589	15,332,745
Total BOCC Funding	15,011,857	11,054,857	1,820,919	1,236,546	12,715,243	41,839,422

GENERAL FUND - BOCC DEPARTMENTS ONLY

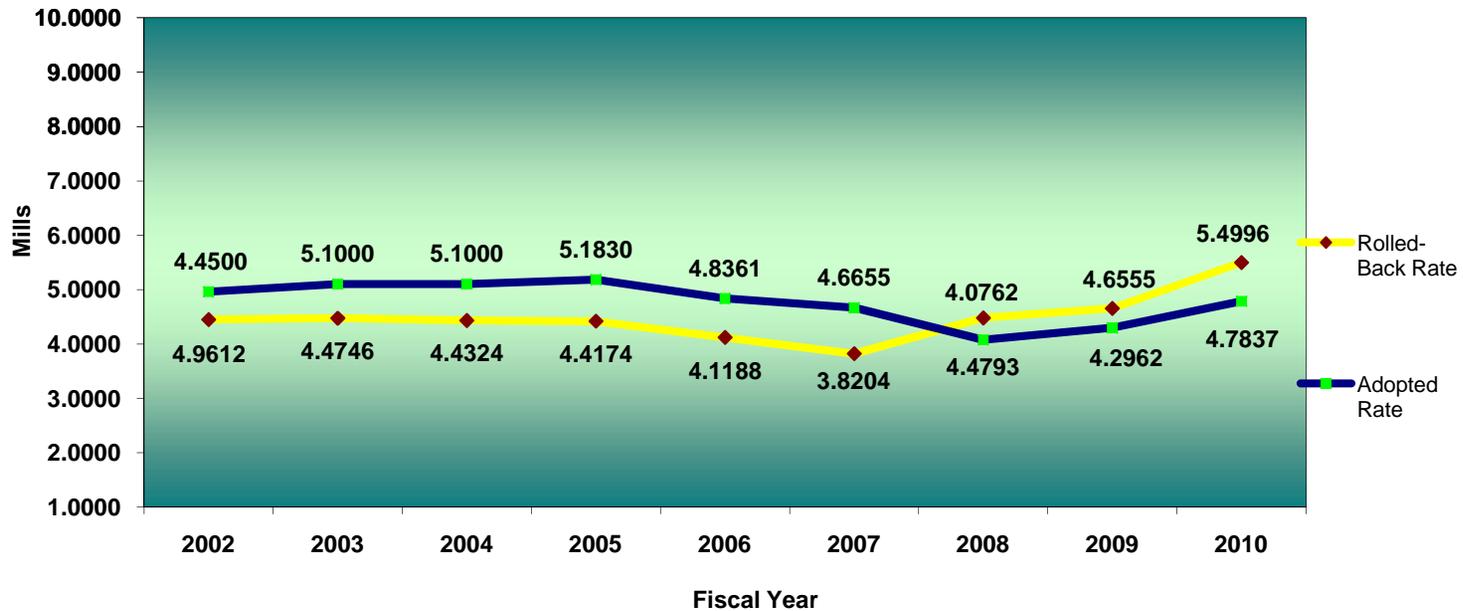
	Amount	% Allocation
Personal Services	14,932,107	36%
Operating Expenses	6,320,866	15%
Capital Outlay	1,193,504	3%
Debt Service	1,236,546	3%
Other	2,823,654	7%
Subtotal BOCC Departments	26,506,677	63%
Non Departmental	15,332,745	37%
Total BOCC Funding	41,839,422	
For Constitutional figures see Section 2		

**Flagler County Board of County Commissioners
FY 2009-2010**

FLAGLER COUNTY HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

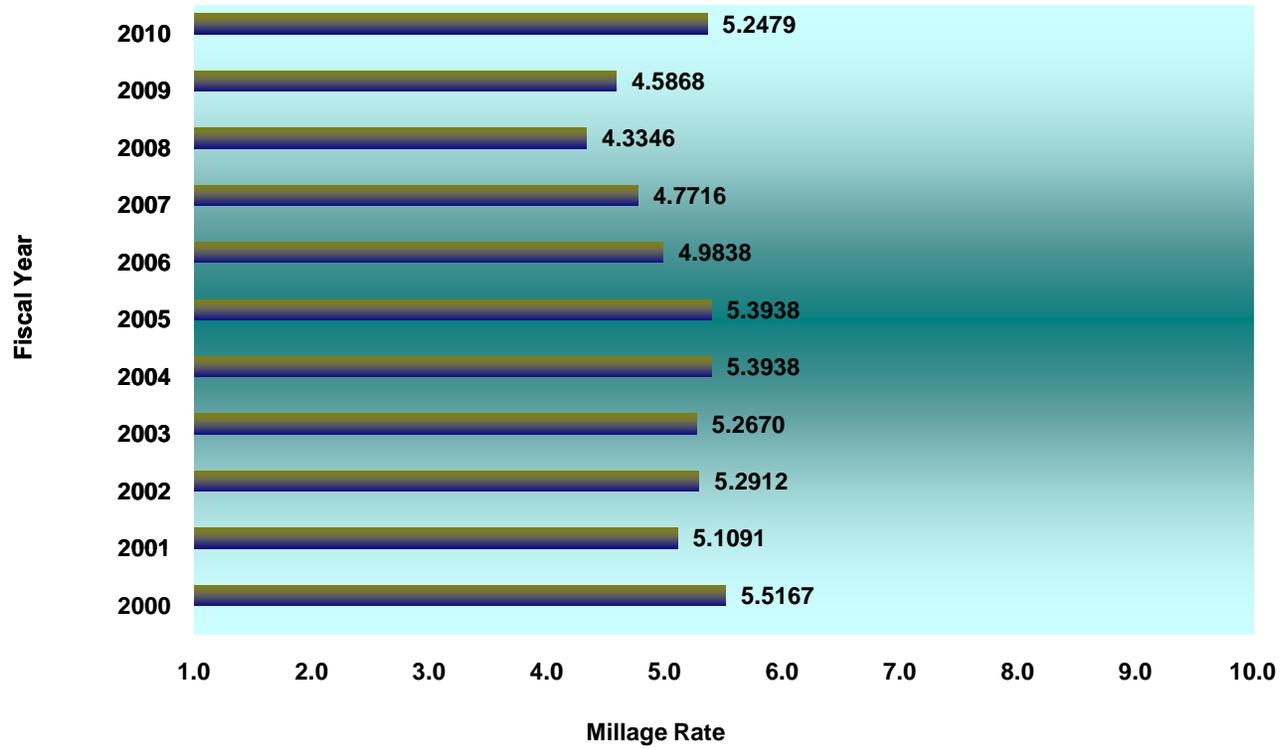
Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	ESL Millage Rate	Debt Service Millage Rate	Combined Millage Rate
2002	3,174,408,169	4.9612	-	0.3300	5.2912
2003	3,706,217,429	5.1000	-	0.1670	5.2670
2004	4,510,537,048	5.1000	-	0.2938	5.3938
2005	5,737,706,898	5.1830	-	0.2108	5.3938
2006	7,882,141,066	4.8361	-	0.1477	4.9838
2007	10,903,361,208	4.6655	-	0.1061	4.7716
2008	12,184,917,324	4.0762	-	0.2584	4.3346
2009	11,200,626,942	4.2962	-	0.2483	4.5445
2010	9,452,067,430	4.7837	0.1057	0.3585	5.2479

General Fund Rollback Rate vs. Adopted Rate



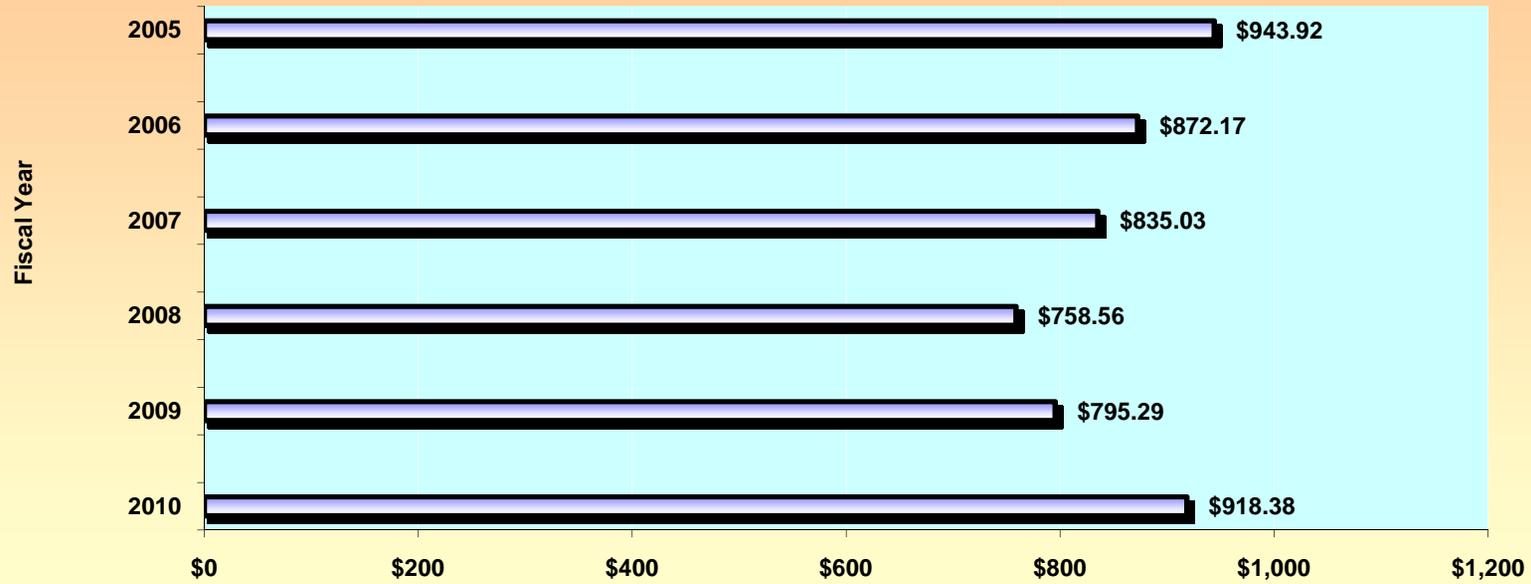
Flagler County Board of County Commissioners
FY 2009-2010

History of Combined Millage Rate



Flagler County Board of County Commissioners
FY 2009-2010

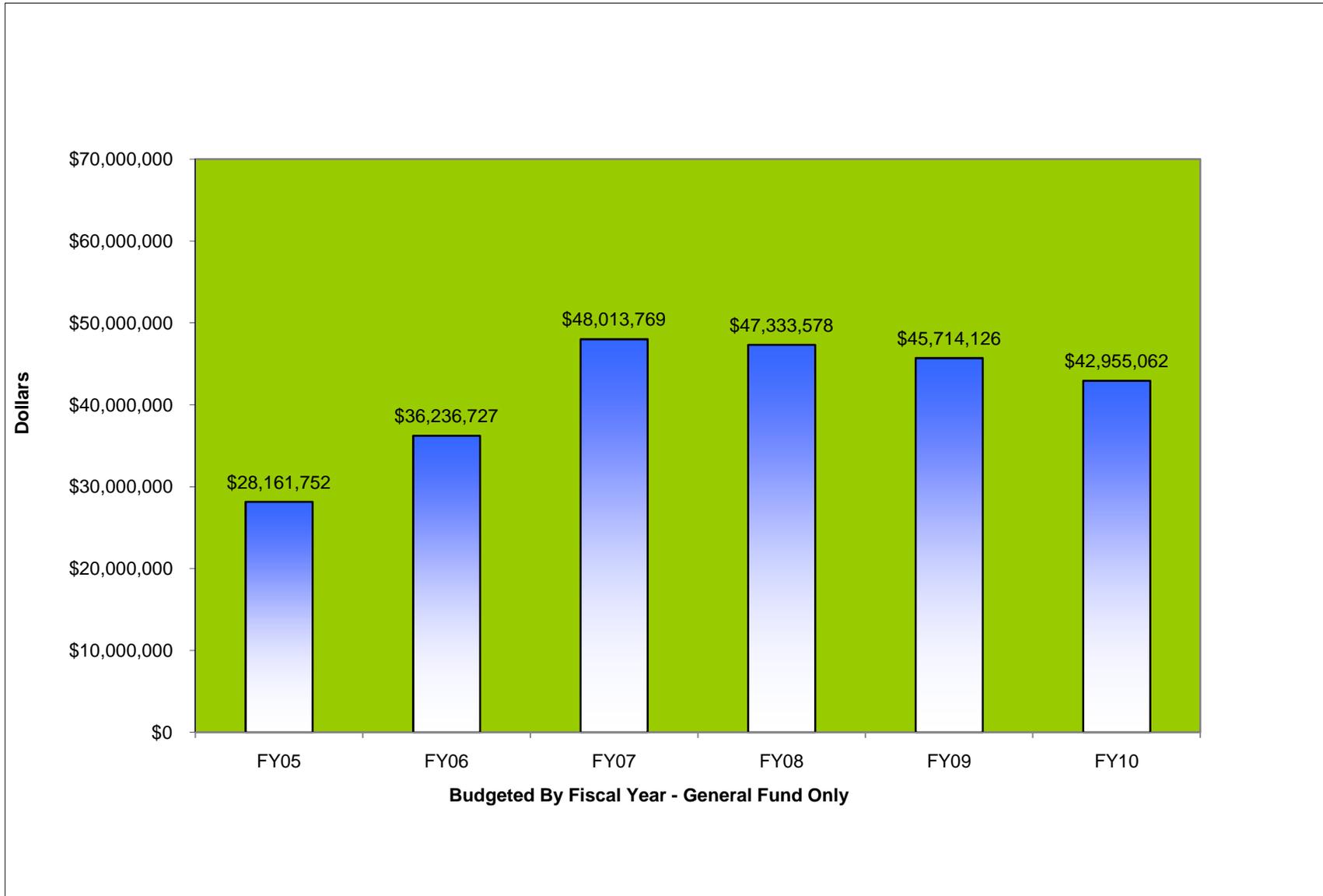
Property Taxes for a home valued at \$200,000 (less \$25,000 homestead exemption)
County Only - Combined Millage Rates



For demonstration purposes the homestead exemption has remained at \$25,000. The exemption for fiscal years 2009 and 2010 of \$50,000 would reduce the total taxes to \$688.02 and \$804.06, respectively.

Flagler County Board of County Commissioners
FY 2009-2010

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



**Flagler County Board of County Commissioners
FY 2009-2010**

EXAMPLE OF A HOMEOWNERS TAX BILL

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

**Flagler County Board of County Commissioners
FY 2009-2010**

COUNTYWIDE GENERAL FUND TAXABLE PROPERTY VALUE

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

FY09 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY09 and reflects countywide values as of January 1, 2008.	11,147,156,664
FY10 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for FY10. It reflects an estimate of the countywide value on January 1, 2009 and is used for preliminary revenue estimates.	9,300,000,000
FY10 July 1 Certified Taxable Value	This is a certified report of the January 1, 2009 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	9,452,067,430
<p>Following is a breakout of the increase (decrease) over the FY09 Final Prior Year Gross Taxable Value:</p>		
	Existing Properties	(1,874,389,620)
	New Construction	179,300,386
	<u>Total</u>	<u>(1,695,089,234) -15.21%</u>

**Flagler County Board of County Commissioners
FY 2009-2010**

BUDGET PROFORMAS

The following information is provided for projection purposes only.

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

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

Proforma Assumptions

Revenues:

- Tourist Development Taxes – FY09-10 revenues are budgeted equal to FY08-09 estimates which is a 41% decrease from FY08-09 Budget and annualized increase of 1% thereafter
- Fuel Taxes – FY09-10 revenues are budgeted using revenue estimates prepared by the Florida Department of Revenue Office of Tax Research in the Local Government Financial Information Handbook for 2009 which is a 12% decrease from FY08-09 Budget and annualized increase of 1% thereafter
- State Shared Revenue – FY09-10 revenues are budgeted using the Local Government Financial Information Handbook for 2009 and FY08-09 estimates resulting in a 29% decrease from FY08-09 Budget and annualized increase of 4% thereafter
- Sales Taxes – FY09-10 revenues are budgeted using the Local Government Financial Information Handbook for 16% decrease for FY09-10 Budget from FY08-09 Budget and annualized increase of 1% thereafter

General Assumptions:

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

Classification of Revenues and Expenditures

Revenues:

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

Expenditures:

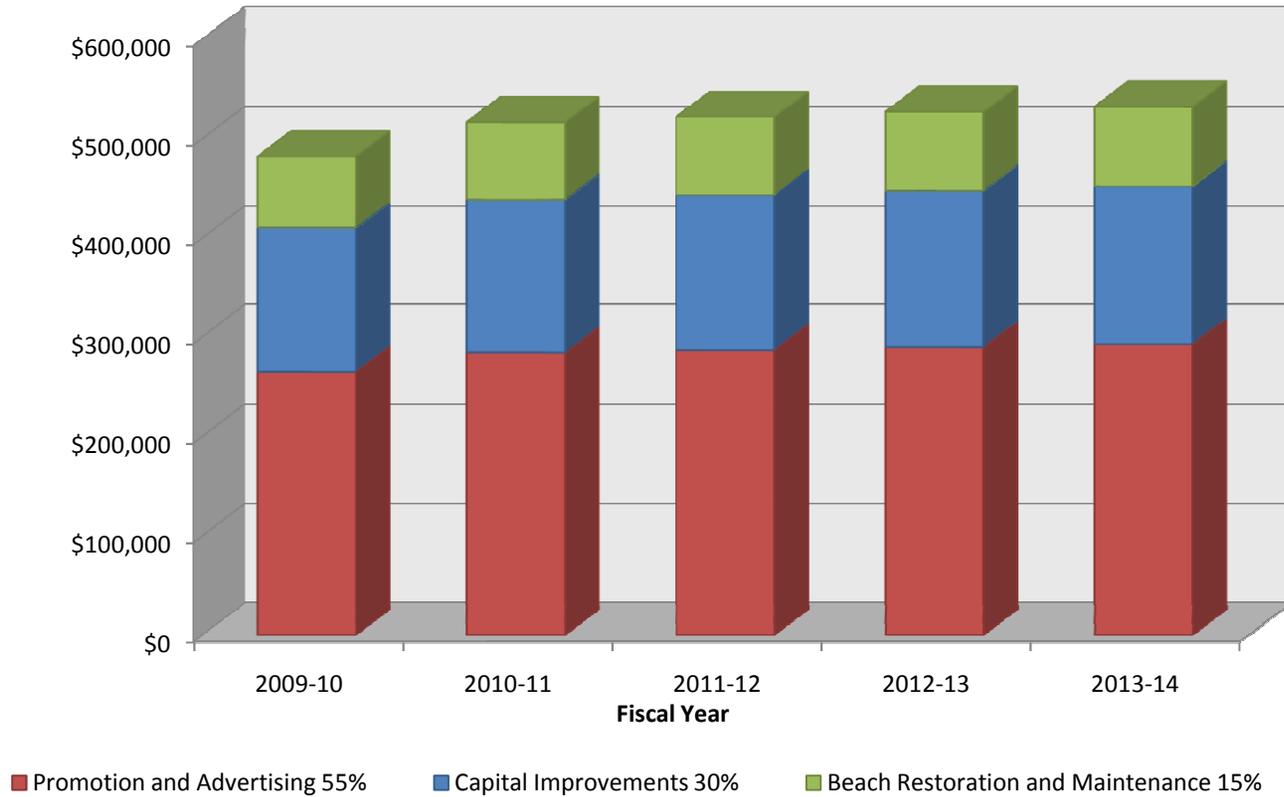
- Personal Services
- Operating Expenditures/Expenses
- Capital Outlay
- Debt Service
- Grants and Aids
- Other Financing Uses

**Flagler County Board of County Commissioners
FY 2009-2010**

RESORT TAXES

The Resort tax, also known as the Tourist Development Tax, is provided by the levy of a 3% tax on overnight stays in hotels, motels, RV parks, and any other location where the length of stay is six months or less. Annual revenues from the 3% tourist development tax averaged \$842,077 over the last 3 fiscal years. A five year projection of future revenues is based on declining revenues over the past 3 years with a 41% projected decrease for FY09-10 and 1% increases each year following. Tourist Development Revenues are allocated to three funds: Fund 110 Promotional Activities 55%, Fund 109 Capital Improvements 30% and Fund 111 Beach Restoration and Maintenance 15%. See Page 5-2 in Section 5-Special Revenue Funds for details regarding these funds.

Five Year Projection of Tourist Development Revenues

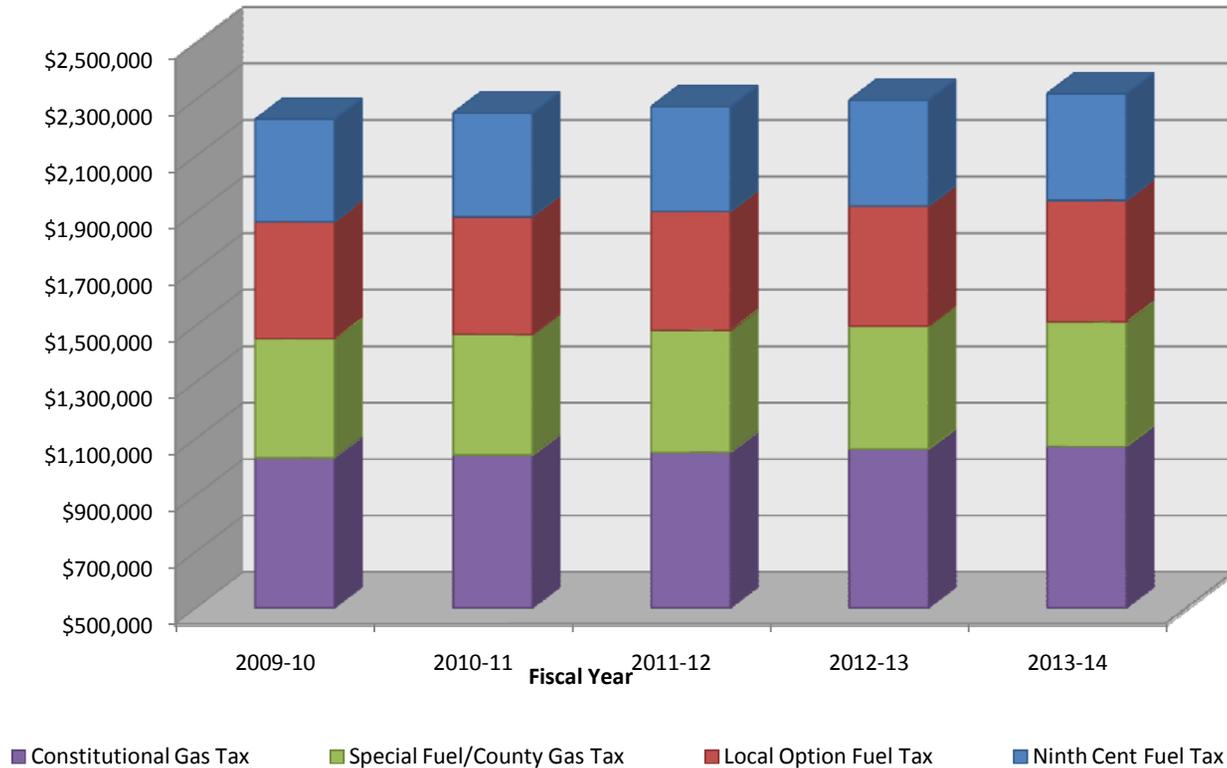


**Flagler County Board of County Commissioners
FY 2009-2010**

FUEL TAXES

Flagler County levies 10-cents in fuel tax on each gallon of gasoline purchased. The State of Florida distributes the revenue generated from the fuel tax and strictly regulates its use for transportation related expenditures such as construction or maintenance of roads and bridges, and the purchase of rights-of-way. Annual revenues averaged \$2,297,992 over the last three fiscal years. A five year projection of future revenues is based on declining revenues over the past three years with a 12% projected decrease for FY09-10 from prior year budget and 1% increases each year following. For further details regarding the specific taxes and their use, please refer to Section 4 of this document-Other Operating Funds, page 4-9 through 4-10.

Five Year Projection of Fuel Tax Revenue



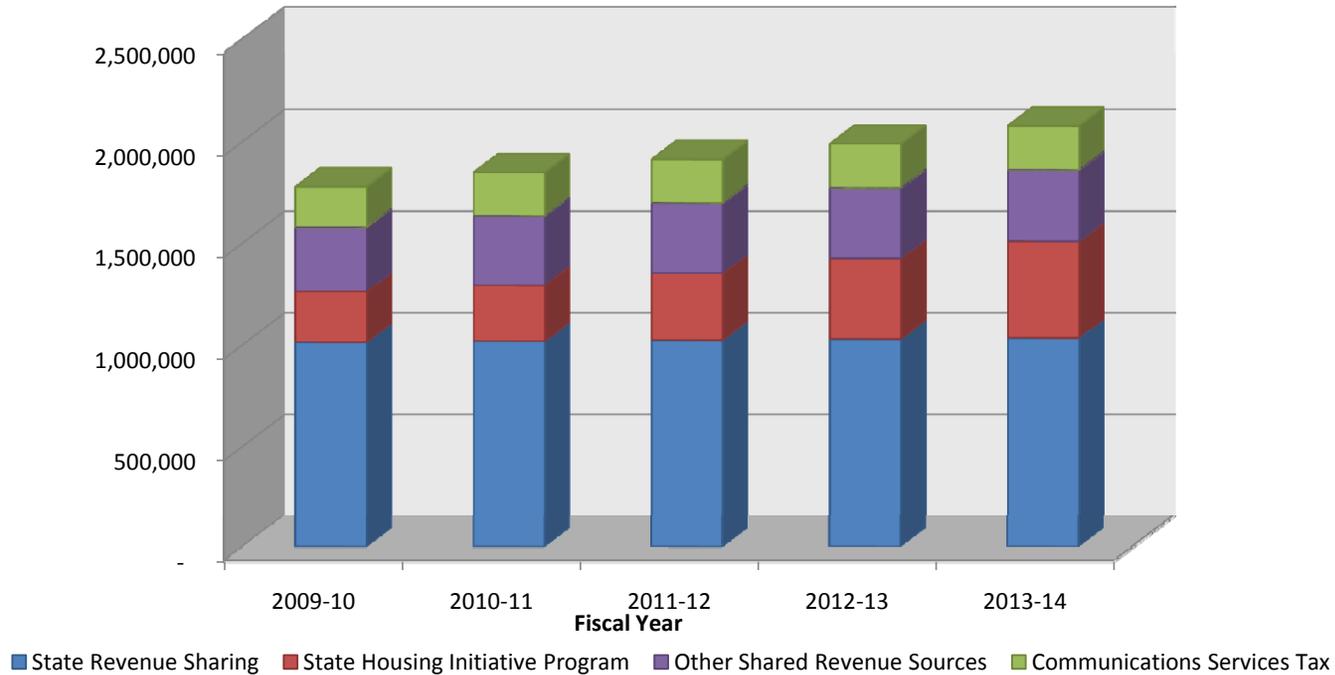
Flagler County Board of County Commissioners
FY 2009-2010

SHARED REVENUES

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

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

Five Year Projection of Shared Revenue Sources

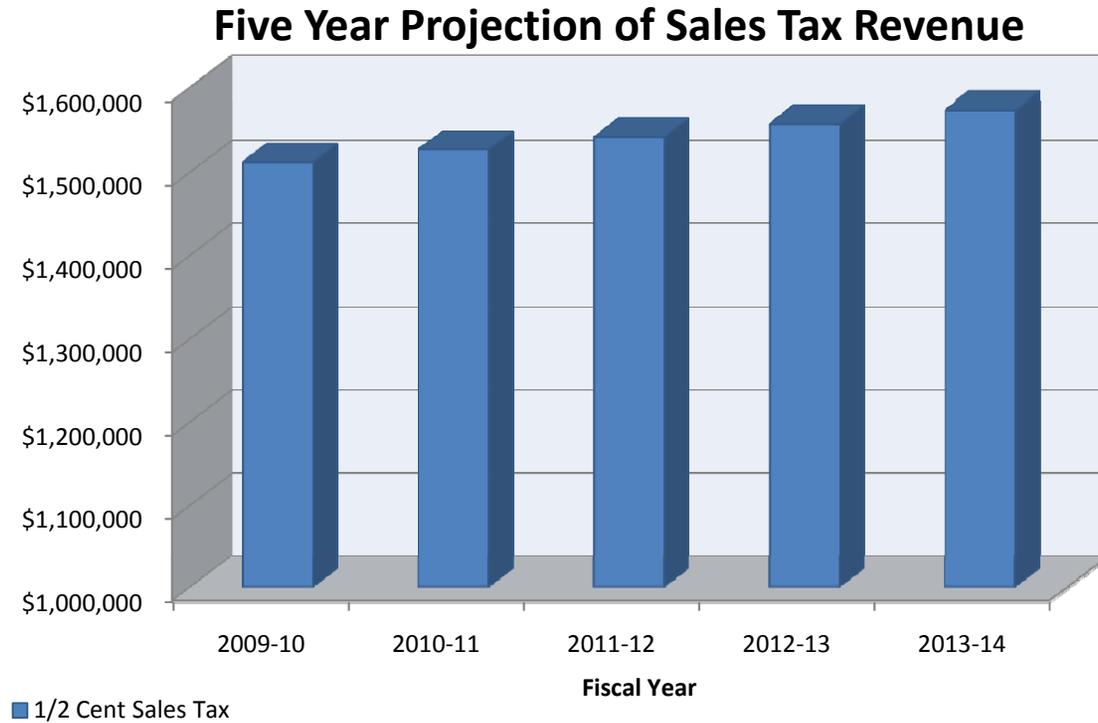


Flagler County Board of County Commissioners
FY 2009-2010

SALES TAXES

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

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



**Flagler County Board of County Commissioners
FY 2009-2010**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 06-07	BUDGETED FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10	FUNDING SOURCE
<u>GENERAL FUND</u>					
BOARD OF COUNTY COMMISSIONERS	5.00	5.00	5.00	5.00	General
COUNTY ADMINISTRATION	7.00	6.00	6.00	7.00	General
COUNTY ATTORNEY	4.00	4.00	4.00	4.00	General
FINANCIAL SERVICES:					
Budget	5.00	6.00	5.10	5.43	General
Purchasing	5.00	4.00	4.00	4.00	General
Information Technology	5.00	6.00	5.00	4.00	General
Grants	2.65	0.30	0.00	0.00	General
Total	17.65	16.30	14.10	13.43	
COMMUNITY RESOURCES:					
Human Resources	4.00	4.00	3.00	3.00	General
County Extension Services	7.00	6.00	5.00	5.00	General
Social Services	20.50	18.50	17.50	15.75	General
Veteran's Services	2.00	2.00	2.00	2.00	General
Library Services	19.50	18.85	18.85	18.35	General
Total	53.00	49.35	46.35	44.10	
GENERAL SERVICES:					
General Services Administration	3.00	4.00	6.00	6.00	General
Fleet Management	9.00	5.50	7.00	6.00	General
Facilities Management	24.00	37.00	29.00	24.00	General
Public Transportation (previously enterprise fund)	20.00	21.00	15.50	15.50	General/Grant
Recreation Facilities	15.50	15.50	12.25	11.50	General
Bull Creek	0.00	0.00	0.75	1.00	General
Princess Place Preserve	0.00	0.00	2.50	3.50	General
Recreation Services (Carver Gym)	9.00	9.00	2.00	2.00	General
Covered Arena Operations	1.00	0.00	0.00	0.00	General
Total	81.50	92.00	75.00	69.50	

**Flagler County Board of County Commissioners
FY 2009-2010**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 06-07	BUDGETED FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10	FUNDING SOURCE
EMERGENCY SERVICES:					
Emergency Services Administration	8.60	8.60	4.40	3.40	General
Emergency Management	3.00	3.00	3.00	3.00	General
Emergency Flight Operations	3.00	3.00	2.00	2.00	General
Fire/Rescue	80.00	80.00	79.00	79.00	General
Total	94.60	94.60	88.40	87.40	
TOTAL BOCC GENERAL FUND	262.75	267.25	238.85	230.43	
CONSTITUTIONAL OFFICERS					
Clerk of the Court	33.75	38.00	33.00	28.00	General
Property Appraiser ¹	27.00	31.00	31.00	31.00	General
Tax Collector ¹	22.00	30.00	30.00	30.00	General
Sheriff's Office - full time	249.00	253.00	253.00	253.00	General
- part time (full time equivalent)	28.00	26.00	26.00	26.00	
Supervisor of Elections	6.00	6.00	6.00	6.00	General
GUARDIAN AD LITEM	0.50	0.50	0.50	0.50	General
DRUG COURT	0.00	1.00	0.80	0.00	Grant
TOTAL GENERAL FUND CONSTITUTIONAL OFFICERS	366.25	385.50	380.30	374.50	
SPECIAL REVENUE FUNDS					
COURT INNOVATIONS	0.00	0.00	0.20	1.00	Judicial Fund
TEEN COURT	1.00	1.00	1.00	1.00	General/Fees
LAW LIBRARY	0.00	0.15	0.15	0.15	Fees
STATE HOUSING INITIATIVE PARTNERSHIP	0.35	0.70	0.90	0.57	Grant/General
TOTAL SPECIAL REVENUE FUNDS	1.35	1.85	2.25	2.72	

**Flagler County Board of County Commissioners
FY 2009-2010**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 06-07	BUDGETED FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10	FUNDING SOURCE
<u>ENTERPRISE NON GENERAL FUNDS</u>					
COUNTY TRANSPORTATION TRUST PUBLIC WORKS:					
Administration	3.00	3.00	3.00	3.00	Gas Tax
Roadway Maintenance	27.00	23.00	17.00	17.00	Gas Tax
Total	30.00	26.00	20.00	20.00	
MUNICIPAL SERVICE FUND:					
Growth Management Administration	9.50	7.00	5.00	3.00	Fees
Planning & Zoning	9.00	7.00	6.00	4.00	Fees
Code Enforcement	2.00	2.00	2.00	2.00	Fees
Building	9.50	11.00	9.00	6.00	Fees
Engineering	10.50	8.00	5.00	5.00	Fees
Total	40.50	35.00	27.00	20.00	
AIRPORT	8.00	9.00	8.00	6.00	Enterprise
UTILITIES	4.00	3.50	2.50	2.50	Enterprise
SOLID WASTE	2.50	2.50	2.50	2.50	Enterprise
EMERGENCY COMMUNICATIONS E-911	1.40	2.40	2.60	2.60	Fees
TOTAL ENTERPRISE NON GENERAL FUNDS	86.40	78.40	62.60	53.60	
GRAND TOTAL	716.75	733.00	684.00	661.25	

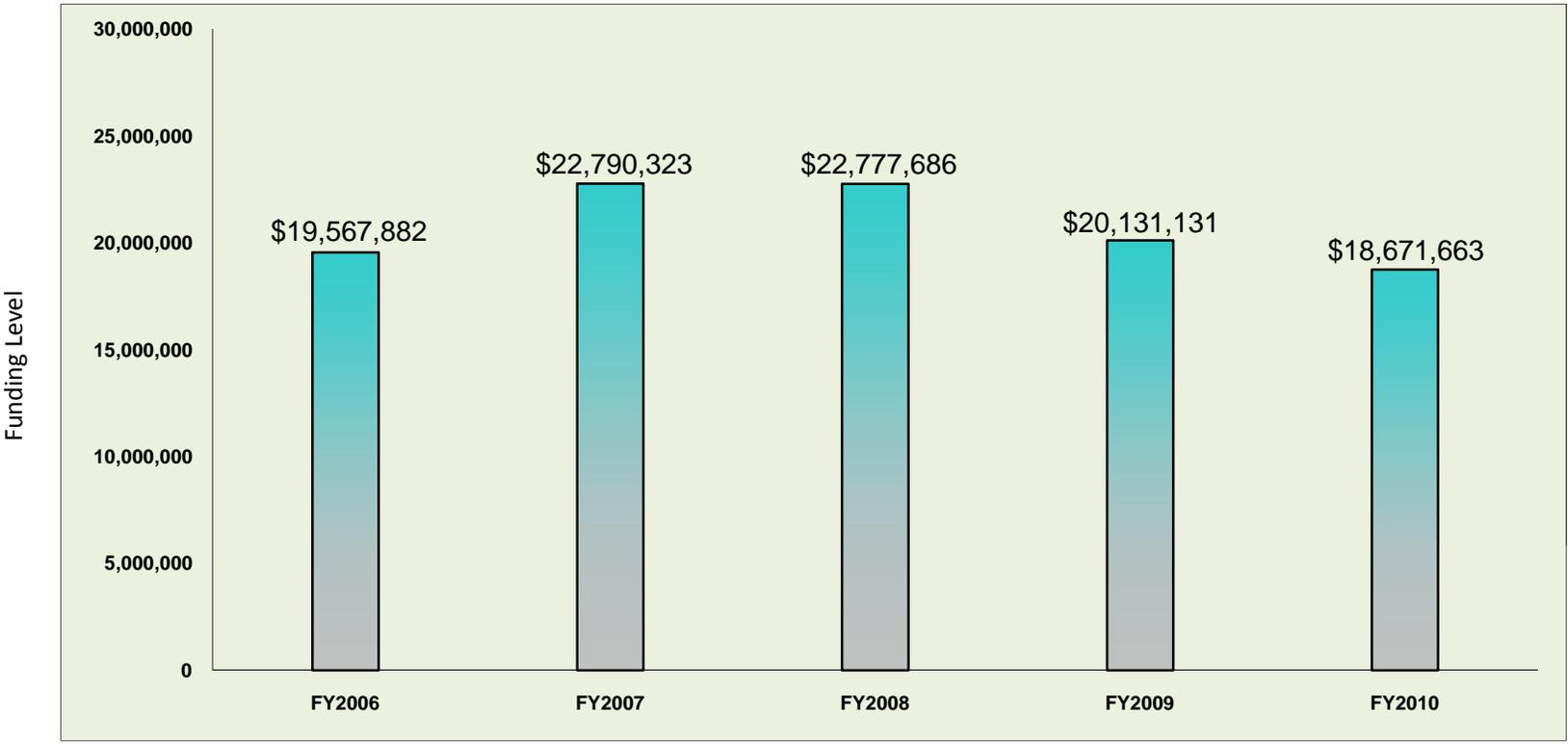
Position Count Summary for BOCC ONLY

	BUDGETED FY 06-07	BUDGETED FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
General Fund	242.75	246.25	238.85	230.43
Special Revenue Funds	72.25	64.25	51.85	45.32
Enterprise Funds	34.50	36.00	13.00	11.00
Total BOCC Position Count	349.50	346.50	303.70	286.75

¹ Restated as requested by Constitutional Officers

Flagler County Board of County Commissioners
FY 2009-2010

APPROPRIATION SUMMARY OF PERSONAL SERVICES BCC ONLY - ALL FUNDS



**Flagler County Board of County Commissioners
FY 2009-2010**

PERSONAL SERVICES CATEGORY ALL FUNDS - BCC ONLY

FUND DESCRIPTION	SALARY	OTHER WAGES	OVER TIME	FICA	RETIRE MENT	HEALTH INSURANCE	WORKERS COMP	UNEMPL	TOTAL
GENERAL	9,525,702	159,294	714,548	799,474	1,552,828	1,829,440	367,064	79,750	15,028,100
COUNTY TRANSP TRUST	804,585	0	4,500	61,895	81,056	160,000	73,983	0	1,186,019
LAW LIBRARY	5,741	0	0	439	565	1,200	21	0	7,966
STATE HOUSING INITIATIVES PROGRAM	23,973	0	0	1,834	2,361	4,560	89	0	32,817
MUNICIPAL SERVICES	724,351	0	5,000	55,794	67,242	108,000	22,147	0	982,534
BUILDING	464,734	0	1,150	35,640	34,823	72,000	18,165	0	626,512
COURT INNOVATIONS	31,179	0	0	2,385	3,071	8,000	115	0	44,750
TEEN COURT	43,472	0	0	3,326	4,282	8,000	161	0	59,241
EMERGENCY COMMUNICATIONS E911	101,678	0	0	7,778	10,015	20,800	376	0	140,647
AIRPORT	195,521	0	10,000	15,722	20,171	48,000	8,027	0	297,441
SOLID WASTE	89,867	0	0	6,875	8,852	20,000	5,859	0	131,453
UTILITY	85,831	6,000	2,000	7,178	8,651	20,000	4,523	0	134,183
	12,096,634	165,294	737,198	998,340	1,793,917	2,300,000	500,530	79,750	18,671,663

Personal Services dollars allocated to Health Insurance

12.32%

**Flagler County Board of County Commissioners
FY 2009-2010**

POPULATION AND AUTHORIZED POSITION COUNTS

	Budgeted FY 99-00	Budgeted FY 00-01	Budgeted FY 01-02	Budgeted FY 02-03	Budgeted FY 03-04	Budgeted FY 04-05	Budgeted FY 05-06	Budgeted FY 06-07	Budgeted FY 07-08	Budgeted FY 08-09	Budgeted FY 09-10
*Population	45,818	49,832	53,061	56,785	61,541	69,683	78,617	89,075	93,568	95,512	94,901
Number of BOCC Only Employees	205	202	228	224	253	307	329	349.5	346.5	303.7	285.75
Employees per capita	Ratio - 1:220	Ratio - 1:244	Ratio - 1:231	Ratio - 1:251	Ratio - 1:241	Ratio - 1:227	Ratio - 1:240	Ratio - 1:254	Ratio - 1:268	Ratio - 1:309	Ratio - 1:332
Population Change	5.47%	8.76%	6.48%	7.02%	8.38%	13.23%	12.82%	13.30%	5.04%	2.08%	-0.64%
Employee Change	6.29%	-1.78%	12.76%	-1.76%	12.98%	21.58%	7.17%	6.23%	-0.86%	-12.35%	-5.91%

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

*Population counts obtained from the Office of Economic and Demographic Research

edr.state.fl.us/population.htm

**Flagler County Board of County Commissioners
FY 2009-2010**

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

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
Revenues				
Ad Valorem Taxes	50,373,363	50,951,249	48,120,133	49,603,811
Other Taxes	3,404,140	3,538,186	5,935,654	2,669,354
Licenses & Permits	720,695	685,986	513,244	348,259
Intergovernmental Revenue	11,137,021	12,855,169	18,644,072	17,539,771
Charges for Services	11,054,964	11,401,713	11,264,270	8,873,166
Fines & Forfeitures	968,744	700,985	726,376	647,344
Miscellaneous Revenue	16,212,186	11,484,706	10,742,179	8,608,550
Interfund Transfers	7,744,120	3,081,093	1,440,241	2,290,795
Other Sources	617,752	420,660	3,099,622	2,219,593
Excess Fees	2,240,416	2,783,475	1,091,302	1,305,000
Less 5%	0	0	(3,747,261)	(3,428,273)
Cash Carry Forward	0	0	46,595,968	51,692,034
Total Revenues	104,473,401	97,903,222	144,425,800	142,369,404
Expenses				
General Government	45,260,652	27,107,672	21,349,207	20,523,879
Public Safety	14,567,416	13,725,147	13,629,375	13,220,398
Physical Environment	3,564,740	5,688,834	8,997,908	9,465,800
Transportation	11,785,332	10,471,487	21,915,645	10,403,066
Economic Environment	2,314,604	2,336,328	4,204,524	3,163,075
Human Services	4,126,684	3,639,655	3,637,306	3,498,834
Cultural/Recreation	4,041,710	7,290,812	6,248,733	6,628,993
Court Related	1,219,617	955,051	1,199,486	950,070
Other Non-Operating	27,810	62,874	68,131	65,098
Interfund Transfers	7,868,535	2,696,693	1,440,241	25,082,868
Other Uses	28,677,073	34,267,633	30,198,589	6,938,587
Reserves/Contingency	0	1,052,559	31,536,655	42,428,736
Total Expenses	123,454,173	109,294,745	144,425,800	142,369,404

**Flagler County Board of County Commissioners
FY 2009-2010**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>General Fund (001)</u>				
Revenues				
Ad Valorem Taxes	49,253,274	47,913,874	48,120,133	45,215,855
Other Taxes	74,385	277,465	0	0
Licenses & Permits	44,993	43,144	0	34,000
Intergovernmental Revenue	3,489,776	4,108,587	3,030,076	2,796,092
Charges for Services	4,359,780	4,731,808	4,504,579	4,183,577
Fines & Forfeitures	144,243	126,139	111,541	111,041
Miscellaneous Revenues	1,769,629	1,001,611	1,365,464	1,281,438
Interfund Transfers	3,097,796	10,249	1,000,880	600,000
Other Sources	0	0	158,029	158,000
Excess Fees	2,240,416	2,783,475	1,091,302	1,305,000
Less 5%	0	0	(2,780,825)	(2,642,166)
Cash Carry Forward	0	0	12,028,267	14,985,471
Total Revenues	64,474,292	60,996,352	68,629,446	68,028,308
Expenses				
General Government	12,734,159	12,352,378	13,987,424	13,362,715
Public Safety	13,058,654	12,306,057	11,598,691	11,166,586
Physical Environment	430,834	311,474	273,664	267,731
Transportation	0	0	1,636,934	1,525,322
Economic Environment	278,803	288,779	1,281,597	1,117,157
Human Services	3,932,045	3,535,335	3,542,883	3,396,926
Cultural/Recreation	3,564,298	3,389,037	3,228,986	3,273,066
Other Uses	22,145,297	24,132,179	23,206,651	0
Other Non-Operating	27,810	62,874	68,131	65,098
Court Related	764,666	705,416	701,051	516,620
Interfund Transfers	4,379,380	2,141,958	405,100	24,465,631
Reserves/Contingency	0	0	8,698,334	8,871,456
Total Expenses	61,315,946	59,225,487	68,629,446	68,028,308
<u>Fines and Forfeitures (Fund 101)</u>				
Revenues				
Miscellaneous Revenues	3,234	6,357	0	0
Total Revenues	3,234	6,357	0	0
Expenses				
Total Expenses	0	45	0	0

Flagler County Board of County Commissioners
FY 2009-2010

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Public Works (Fund 102)</u>				
Revenues				
Other Taxes	827,712	772,852	840,909	705,135
Intergovernmental Revenue	746,686	788,945	950,714	866,836
Charges for Services	1,091,529	858,336	528,279	217,243
Miscellaneous Revenues	23,850	22,948	5,799	7,820
Interfund Transfers	0	110,100	0	0
Less 5%	0	0	(116,284)	(87,777)
Cash Carry Forward	0	0	450,331	570,665
Total Revenues	2,689,777	2,553,181	2,659,748	2,279,922
Expenses				
General Government	142,096	100,126	101,158	3,451
Transportation	2,402,685	2,233,453	2,284,193	2,065,985
Interfund Transfers	58,789	230,536	0	0
Reserves/Contingency	0	0	274,397	210,486
Total Expenses	2,603,570	2,564,115	2,659,748	2,279,922
<u>Legal Aid Fund (Fund 105)</u>				
Revenues				
Fines & Forfeitures	24,942	22,523	23,972	16,000
Miscellaneous Revenues	1,200	2,096	0	100
Interfund Transfers	71,872	21,014	0	15,197
Less 5%	0	0	(1,198)	(907)
Cash Carry Forward	0	0	45,674	21,310
Total Revenues	98,014	45,633	68,448	51,700
Expenses				
Human Services	58,791	45,159	51,000	51,700
Reserves/Contingency	0	0	17,448	0
Total Expenses	58,791	45,159	68,448	51,700

**Flagler County Board of County Commissioners
FY 2009-2010**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Law Enforcement Trust (Fund 106)</u>				
Revenues				
Fines & Forfeitures	26,764	18,844	22,000	22,000
Miscellaneous Revenues	3,333	1,623	421	100
Less 5%	0	0	(1,121)	(1,100)
Cash Carry Forward	0	0	21,056	20,598
Total Revenues	30,097	20,467	42,356	41,598
Expenses				
Public Safety	52,385	23,667	42,356	41,598
Total Expenses	52,385	23,667	42,356	41,598
<u>Law Library (Fund 107)</u>				
Revenues				
Fines & Forfeitures	24,894	22,705	17,795	18,084
Miscellaneous Revenues	2,541	578	380	42
Less 5%	0	0	(908)	(904)
Cash Carry Forward	0	0	12,634	15,049
Total Revenues	27,435	23,283	29,901	32,271
Expenses				
Court Related	12,750	29,918	29,901	17,232
Reserves/Contingency	0	0	0	15,039
Total Expenses	12,750	29,918	29,901	32,271
<u>Court Facilities (Fund 108)</u>				
Revenues				
Fines & Forfeitures	202,656	166,319	165,000	220,000
Miscellaneous Revenues	21,894	12,331	11,792	5,400
Less 5%	0	0	(8,840)	(11,270)
Cash Carry Forward	0	0	393,081	494,331
Total Revenues	224,550	178,650	561,033	708,461
Expenses				
Court Related	294,612	76,882	61,015	62,430
Reserves/Contingency	0	0	500,018	646,031
Total Expenses	294,612	76,882	561,033	708,461

**Flagler County Board of County Commissioners
FY 2009-2010**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Tourist Development Capital Projects (Fund 109)</u>				
Revenues				
Other Taxes	266,961	279,755	244,618	144,707
Miscellaneous Revenues	43,159	35,648	24,878	8,799
Less 5%	0	0	(13,474)	(7,675)
Cash Carry Forward	0	0	1,078,017	879,253
Total Revenues	310,120	315,403	1,334,039	1,025,084
Expenses				
Cultural/Recreation	14,315	305,336	1,334,039	1,025,084
Interfund Transfers	0	0	0	0
Total Expenses	14,315	305,336	1,334,039	1,025,084
<u>Tourist Development Promotions & Advertising (Fund 110)</u>				
Revenues				
Other Taxes	489,429	512,884	448,466	265,296
Miscellaneous Revenues	34,455	23,273	18,519	3,226
Less 5%	0	0	(23,349)	(13,426)
Cash Carry Forward	0	0	654,760	322,369
Total Revenues	523,884	536,157	1,098,396	577,465
Expenses				
Economic Environment	412,409	582,913	1,098,396	577,465
Total Expenses	412,409	582,913	1,098,396	577,465
<u>Tourist Development Beach Restoration (Fund 111)</u>				
Revenues				
Other Taxes	133,481	139,877	122,309	72,353
Intergovernmental Revenue	0	105,000	0	0
Miscellaneous Revenues	34,623	21,890	19,585	8,407
Less 5%	0	0	(7,094)	(4,038)
Cash Carry Forward	0	0	670,158	709,244
Total Revenues	168,104	266,767	804,958	785,966
Expenses				
Physical Environment	269	245,342	804,958	785,966
Cultural/Recreation	32,594	0	0	0
Total Expenses	32,863	245,342	804,958	785,966

**Flagler County Board of County Commissioners
FY 2009-2010**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Constitutional Gas Tax (Fund 112)</u>				
Revenues				
Intergovernmental Revenue	2,067,592	4,261,014	5,737,325	6,972,932
Miscellaneous Revenues	558,780	127,450	32,239	20,000
Less 5%	0	0	(35,398)	(32,685)
Cash Carry Forward	0	0	1,897,529	1,649,390
Total Revenues	2,626,372	4,388,464	7,631,695	8,609,637
Expenses				
General Government	291,681	6,387,401	0	0
Transportation	1,881,043	2,629,337	6,347,231	149,570
Cultural/Recreation	19,512	1,002,691	0	0
Interfund Transfers	0	110,100	0	0
Reserves/Contingency	0	0	1,284,464	8,460,067
Total Expenses	2,192,236	10,129,529	7,631,695	8,609,637
<u>Countywide Road Damage (Fund 115)</u>				
Revenues				
Miscellaneous Revenues	489	310	0	0
Total Revenues	489	310	0	0
Expenses				
Total Expenses	0	0	0	0
<u>Environmentally Sensitive Lands (Fund 117)</u>				
Revenues				
Miscellaneous Revenues	308,725	113,990	25,000	0
Less 5%	0	0	(1,250)	0
Cash Carry Forward	0	0	2,108,027	1,682,042
Total Revenues	308,725	113,990	2,131,777	1,682,042
Expenses				
Physical Environment	1,233,623	2,807,799	2,131,777	1,682,042
Total Expenses	1,233,623	2,807,799	2,131,777	1,682,042

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Environmentally Sensitive Lands 2008 (Fund 119)</u>				
Revenues				
Ad Valorem Taxes	0	0	0	999,083
Less 5%	0	0	0	(49,954)
Total Revenues	0	0	0	949,129
Expenses				
Physical Environment	0	0	0	949,129
Total Expenses	0	0	0	949,129
<u>Utility Regulatory Authority (Fund 120)</u>				
Revenues				
Miscellaneous Revenues	1,242	653	1,000	80
Less 5%	0	0	(50)	(4)
Cash Carry Forward	0	0	14,491	20,636
Total Revenues	1,242	653	15,441	20,712
Expenses				
Physical Environment	6,778	34	960	7,885
Reserves/Contingency	0	0	14,481	12,827
Total Expenses	6,778	34	15,441	20,712
<u>Government Services Building Administration (Fund 125)</u>				
Revenues				
Miscellaneous Revenues	149,839	257,764	0	0
Interfund Transfers	416,957	511,599	0	0
Total Revenues	566,796	769,363	0	0
Expenses				
General Government	504,982	716,985	0	0
Total Expenses	504,982	716,985	0	0

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Transportation Impact Fee East- Old (Fund 130)</u>				
Revenues				
Intergovernmental Revenue	0	0	0	1,000,000
Miscellaneous Revenues	9,040	2,689	0	17,000
Interfund Transfers	241,817	80,005	0	0
Less 5%	0	0	0	(850)
Cash Carry Forward	0	0	345,373	3,349,630
Total Revenues	250,857	82,694	345,373	4,365,780
Expenses				
Transportation	125,686	90	0	1,018,000
Reserves/Contingency	0	0	345,373	3,347,780
Total Expenses	125,686	90	345,373	4,365,780
<u>Transportation Impact Fee West (Fund 131)</u>				
Revenues				
Miscellaneous Revenues	60,220	107,737	108,036	15,100
Less 5%	0	0	(5,401)	(755)
Cash Carry Forward	0	0	18,760	38,937
Total Revenues	60,220	107,737	121,395	53,282
Expenses				
Transportation	12,092	3,182	0	100
Reserves/Contingency	0	0	121,395	53,182
Total Expenses	12,092	3,182	121,395	53,282
<u>Parks Impact Fee Zone 1 (Fund 132)</u>				
Revenues				
Intergovernmental Revenue	0	341,649	415,486	0
Miscellaneous Revenues	39,160	26,957	59,828	7,400
Less 5%	0	0	(2,991)	(370)
Cash Carry Forward	0	0	385,852	255,660
Total Revenues	39,160	368,606	858,175	262,690
Expenses				
Cultural/Recreation	40,072	443,408	695,470	40,150
Reserves/Contingency	0	0	162,705	222,540
Total Expenses	40,072	443,408	858,175	262,690

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Parks Impact Fee Zone 2 (Fund 133)</u>				
Revenues				
Miscellaneous Revenues	6,225	2,841	3,437	3,060
Less 5%	0	0	(172)	(153)
Cash Carry Forward	0	0	9,681	12,047
Total Revenues	6,225	2,841	12,946	14,954
Expenses				
Cultural/Recreation	90,091	14	0	11,050
Reserves/Contingency	0	0	12,946	3,904
Total Expenses	90,091	14	12,946	14,954
<u>Parks Impact Fee Zone 3 (Fund 134)</u>				
Revenues				
Miscellaneous Revenues	5,687	2,332	1,709	400
Less 5%	0	0	(85)	(20)
Cash Carry Forward	0	0	18,087	5,860
Total Revenues	5,687	2,332	19,711	6,240
Expenses				
Cultural/Recreation	110,253	23,436	0	100
Reserves/Contingency	0	0	19,711	6,140
Total Expenses	110,253	23,436	19,711	6,240
<u>Parks Impact Fee Zone 4 (Fund 135)</u>				
Revenues				
Miscellaneous Revenues	11,366	7,782	5,706	3,200
Less 5%	0	0	(286)	(160)
Cash Carry Forward	0	0	22,831	65,765
Total Revenues	11,366	7,782	28,251	68,805
Expenses				
Cultural/Recreation	277	329	137	150
Reserves/Contingency	0	0	28,114	68,655
Total Expenses	277	329	28,251	68,805

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Transportation Impact Fee Palm Coast (Fund 136)</u>				
Revenues				
Intergovernmental Revenue	1,312,500	237,817	0	0
Miscellaneous Revenues	49,965	61,744	0	26,000
Less 5%	0	0	0	(1,300)
Cash Carry Forward	0	0	0	4,248,365
Total Revenues	1,362,465	299,561	0	4,273,065
Expenses				
Transportation	113,065	1,470	0	1,500
Interfund Transfers	0	0	0	0
Reserves/Contingency	0	0	0	4,271,565
Total Expenses	113,065	1,470	0	4,273,065
<u>Transportation Impact Fee New East (Fund 137)</u>				
Revenues				
Intergovernmental Revenue	0	35,521	259,800	500,000
Miscellaneous Revenues	451,686	278,523	456,103	192,500
Less 5%	0	0	(22,805)	(9,625)
Cash Carry Forward	0	0	2,550,738	457,462
Total Revenues	451,686	314,044	3,243,836	1,140,337
Expenses				
Transportation	1,642,456	38,996	3,243,836	1,140,337
Interfund Transfers	241,817	80,005	0	0
Total Expenses	1,884,273	119,001	3,243,836	1,140,337
<u>Economic Development (Fund 141)</u>				
Revenues				
Miscellaneous Revenues	47,548	27,103	29,509	1,200
Less 5%	0	0	(1,475)	(60)
Cash Carry Forward	0	0	983,549	636,542
Total Revenues	47,548	27,103	1,011,583	637,682
Expenses				
Economic Environment	29,158	140,085	821,425	637,682
Reserves/Contingency	0	0	190,158	0
Total Expenses	29,158	140,085	1,011,583	637,682

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>CDBG-Economic Development (Fund 142)</u>				
Revenues				
Intergovernmental Revenue	3,687	0	0	0
Total Revenues	3,687	0	0	0
Expenses				
Economic Environment	3,687	0	0	0
Total Expenses	3,687	0	0	0
 <u>SHIP Program (Fund 143)</u>				
Revenues				
Intergovernmental Revenue	743,082	826,802	831,789	249,860
Miscellaneous Revenues	120,840	74,223	953	0
Cash Carry Forward	0	0	170,364	781,454
Total Revenues	863,922	901,025	1,003,106	1,031,314
Expenses				
Public Safety	0	0	0	200,543
Economic Environment	1,063,186	1,324,551	1,003,106	830,771
Total Expenses	1,063,186	1,324,551	1,003,106	1,031,314
 <u>Old Kings Road Landfill (Fund 145)</u>				
Revenues				
Miscellaneous Revenues	36,855	19,812	30,500	2,000
Less 5%	0	0	(1,525)	(100)
Cash Carry Forward	0	0	660,338	609,155
Total Revenues	36,855	19,812	689,313	611,055
Expenses				
Physical Environment	52,769	64,526	74,700	71,700
Interfund Transfers	0	0	0	0
Reserves/Contingency	0	0	614,613	539,355
Total Expenses	52,769	64,526	689,313	611,055

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Construction & Demolition Debris Landfill (Fund 146)</u>				
Revenues				
Miscellaneous Revenues	44,185	25,785	32,000	3,000
Less 5%	0	0	(1,600)	(150)
Cash Carry Forward	0	0	908,863	927,139
Total Revenues	44,185	25,785	939,263	929,989
Expenses				
Physical Environment	13,971	187	50,500	36,700
Interfund Transfers	0	0	0	0
Reserves/Contingency	0	0	888,763	893,289
Total Expenses	13,971	187	939,263	929,989
<u>Bunnell Landfill (Fund 148)</u>				
Revenues				
Miscellaneous Revenues	19,700	10,632	12,000	1,000
Less 5%	0	0	(600)	(50)
Cash Carry Forward	0	0	360,185	322,522
Total Revenues	19,700	10,632	371,585	323,472
Expenses				
Physical Environment	29,593	27,625	57,200	43,600
Interfund Transfers	0	0	0	0
Reserves/Contingency	0	0	314,385	279,872
Total Expenses	29,593	27,625	371,585	323,472
<u>CDBG-ED Florida Rock (Fund 150)</u>				
Revenues				
Intergovernmental Revenue	523,204	0	0	0
Total Revenues	523,204	0	0	0
Expenses				
Economic Environment	523,203	0	0	0
Total Expenses	523,203	0	0	0

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Bimini Gardens MSTU (Fund 175)</u>				
Revenues				
Miscellaneous Revenues	6,342	6,195	6,131	5,922
Less 5%	0	0	(307)	(296)
Cash Carry Forward	0	0	8,216	1,707
Total Revenues	6,342	6,195	14,040	7,333
Expenses				
General Government	177	178	14,040	185
Transportation	6,168	4,150	0	7,148
Total Expenses	6,345	4,328	14,040	7,333
<u>Colbert Lane Settlement (Fund 176)</u>				
Revenues				
Miscellaneous Revenues	3,070	1,793	0	0
Total Revenues	3,070	1,793	0	0
Expenses				
Total Expenses	0	0	0	0
<u>Espanola Special Assessment (Fund 177)</u>				
Revenues				
Intergovernmental Revenue	7,910	6,822	8,750	8,750
Miscellaneous Revenues	1,557	1,745	1,575	1,435
Less 5%	0	0	(79)	(72)
Cash Carry Forward	0	0	7,968	10,798
Total Revenues	9,467	8,567	18,214	20,911
Expenses				
Human Services	8,113	7,061	18,214	20,911
Total Expenses	8,113	7,061	18,214	20,911

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Rima Ridge Special Assessment (Fund 178)</u>				
Revenues				
Intergovernmental Revenue	7,976	7,240	8,750	8,750
Miscellaneous Revenues	2,830	2,836	2,823	2,548
Less 5%	0	0	(141)	(113)
Cash Carry Forward	0	0	13,777	18,407
Total Revenues	10,806	10,076	25,209	29,592
Expenses				
Human Services	8,241	7,508	25,209	29,297
Reserves/Contingency	0	0	0	295
Total Expenses	8,241	7,508	25,209	29,592
<u>Municipal Services (Fund 180)</u>				
Revenues				
Other Taxes	0	0	0	0
Licenses & Permits	27,755	27,289	10,000	8,160
Intergovernmental Revenue	1,037,873	500,332	707,394	482,404
Charges for Services	1,000,974	822,276	654,642	535,946
Fines & Forfeitures	428	255	21,000	0
Miscellaneous Revenues	39,954	17,759	8,656	4,000
Interfund Transfer	0	25,009	0	194,070
Less 5%	0	0	(70,085)	(37,141)
Cash Carry Forward	0	0	429,436	0
Total Revenues	2,106,984	1,392,920	1,761,043	1,187,439
Expenses				
General Government	1,024,275	1,046,723	955,680	538,955
Public Safety	131,846	132,273	145,614	133,992
Physical Environment	0	745	24,264	25,009
Transportation	703,659	597,885	462,637	462,762
Human Services	119,494	44,592	0	0
Interfund Transfers	151,003	0	0	0
Reserves/Contingency	0	0	172,848	26,721
Total Expenses	2,130,277	1,822,218	1,761,043	1,187,439

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Building Department (Fund 181)</u>				
Revenues				
Licenses & Permits	647,947	506,594	503,244	306,099
Charges for Services	8,112	7,548	0	3,500
Fines & Forfeitures	0	1,760	2,500	2,500
Miscellaneous Revenues	74,974	46,355	40,079	8,345
Interfund Transfers	145,746	0	0	0
Less 5%	0	0	(27,291)	(16,022)
Cash Carry Forward	0	0	1,325,982	819,027
Total Revenues	876,779	562,257	1,844,514	1,123,449
Expenses				
Public Safety	832,647	813,687	818,871	741,113
Reserves/Contingency	0	0	1,025,643	382,336
Total Expenses	832,647	813,687	1,844,514	1,123,449
<u>Mediation / Arbitration (Fund 190)</u>				
Revenues				
Miscellaneous Revenues	970	615	0	205
Less 5%	0	0	0	(10)
Cash Carry Forward	0	0	0	20,483
Total Revenues	970	615	0	20,678
Expenses				
Court Related	0	32	0	20,678
Total Expenses	0	32	0	20,678
<u>Court Services (Fund 191)</u>				
Revenues				
Miscellaneous Revenues	1,836	3	0	0
Interfund Transfers	2,093	28	0	0
Total Revenues	3,929	31	0	0
Expenses				
Court Related	55,353	0	0	0
Total Expenses	55,353	0	0	0

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Domestic Violence (Fund 192)</u>				
Revenues				
Fines & Forfeitures	1,531	1,173	900	460
Miscellaneous Revenues	336	200	27	0
Less 5%	0	0	(47)	(23)
Cash Carry Forward	0	0	0	0
Total Revenues	1,867	1,373	880	437
Expenses				
General Government	0	0	0	10
Interfund Transfers	0	10,249	880	427
Total Expenses	0	10,249	880	437
<u>Alcohol & Drug Abuse Trust Fund (Fund 193)</u>				
Revenues				
Fines & Forfeitures	2,286	2,980	2,904	2,297
Miscellaneous Revenues	222	241	167	75
Less 5%	0	0	(154)	(119)
Cash Carry Forward	0	0	5,581	7,585
Total Revenues	2,508	3,221	8,498	9,838
Expenses				
Court Related	10	4,964	8,498	9,838
Total Expenses	10	4,964	8,498	9,838
<u>Court Innovations /Technology (Fund 194)</u>				
Revenues				
Fines & Forfeitures	411,792	225,640	247,772	160,272
Miscellaneous Revenues	73,012	13,645	8,229	3,867
Less 5%	0	0	(12,800)	(8,207)
Cash Carry Forward	0	0	274,286	386,737
Total Revenues	484,804	239,285	517,487	542,669
Expenses				
General Government	862	64	1,000	400
Court Related	28,048	76,817	123,941	158,733
Reserves/Contingency	0	0	392,546	383,536
Total Expenses	28,910	76,881	517,487	542,669

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Juvenile Diversion (Fund 195)</u>				
Revenues				
Fines & Forfeitures	25,618	21,558	21,600	17,800
Miscellaneous Revenues	4,237	2,212	401	0
Less 5%	0	0	(1,100)	(890)
Cash Carry Forward	0	0	13,360	0
Total Revenues	29,855	23,770	34,261	16,910
Expenses				
Interfund Transfers	0	123,845	34,261	16,810
Court Related	(115)	36	0	100
Total Expenses	(115)	123,881	34,261	16,910
<u>Crime Prevention Fund (Fund 196)</u>				
Revenues				
Fines & Forfeitures	35,439	32,529	32,392	24,792
Miscellaneous Revenues	4,049	4,165	4,471	5,268
Less 5%	0	0	(1,843)	(1,503)
Cash Carry Forward	0	0	149,061	175,592
Total Revenues	39,488	36,694	184,081	204,149
Expenses				
General Government	0	150	250	260
Reserves/Contingency	0	0	183,831	203,889
Total Expenses	0	150	184,081	204,149
<u>Court Innovations (Fund 197)</u>				
Revenues				
Fines & Forfeitures	25,257	22,365	21,000	17,964
Miscellaneous Revenues	2,391	3,824	5,146	1,914
Interfund Transfers	0	70,358	34,261	16,810
Less 5%	0	0	(1,307)	(994)
Cash Carry Forward	0	0	171,545	191,434
Total Revenues	27,648	96,547	230,645	227,128
Expenses				
Court Related	0	176	207,580	76,990
Reserves/Contingency	0	0	23,065	150,138
Total Expenses	0	176	230,645	227,128

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Teen Court (Fund 198)</u>				
Revenues				
Fines & Forfeitures	42,894	36,195	36,000	34,134
Miscellaneous Revenues	88	514	600	48
Interfund Transfers	10,598	56,735	12,600	29,606
Less 5%	0	0	(1,829)	(1,709)
Cash Carry Forward	0	0	20,129	25,370
Total Revenues	53,580	93,444	67,500	87,449
Expenses				
Court Related	64,293	60,810	67,500	87,449
Total Expenses	64,293	60,810	67,500	87,449
<u>(ESL) Series 1998 (Fund 203)</u>				
Revenues				
Ad Valorem Taxes	565,869	533,667	156,809	0
Other Taxes	1,214	2,795	0	0
Miscellaneous Revenues	39,983	21,760	1,390	0
Less 5%	0	0	(7,910)	0
Cash Carry Forward	0	0	443,590	0
Total Revenues	41,197	24,555	593,879	0
Expenses				
General Government	591,530	590,780	593,879	0
Reserves/Contingency	0	439,068	0	0
Total Expenses	591,530	1,029,848	593,879	0
<u>Colbert Lane Special Assessment (Fund 207)</u>				
Revenues				
Miscellaneous Revenues	419,263	403,183	398,351	393,298
Interfund Transfer	0	604,207	0	0
Less 5%	0	0	(19,477)	(19,665)
Cash Carry Forward	0	0	631,670	613,011
Total Revenues	419,263	1,007,390	1,010,544	986,644
Expenses				
General Government	416,467	404,755	397,533	384,362
Reserves/Contingency	0	0	613,011	602,282
Total Expenses	416,467	404,755	1,010,544	986,644

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Reserve Colbert Lane (Fund 208)</u>				
Revenues				
Miscellaneous Revenues	28,520	18,951	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	28,520	18,951	0	0
Expenses				
Reserves/Contingency	0	613,491	0	0
Total Expenses	0	613,491	0	0
<u>(ESL) II Series 2005 (Fund 209)</u>				
Revenues				
Ad Valorem Taxes	554,220	512,405	583,553	615,660
Other Taxes	1,189	2,684	0	0
Miscellaneous Revenues	58,544	34,215	18,200	10,027
Less 5%	0	0	(30,088)	(31,285)
Cash Carry Forward	0	0	830,638	732,459
Total Revenues	613,953	549,304	1,402,303	1,326,861
Expenses				
General Government	673,278	674,090	669,844	669,994
Reserves/Contingency	0	0	732,459	656,867
Total Expenses	673,278	674,090	1,402,303	1,326,861
<u>Capital Construction Sinking, \$34,105,000 Bond, Series 2005 (Fund 210)</u>				
Revenues				
Other Taxes	1,436,373	1,456,405	1,411,506	1,298,635
Intergovernmental Revenue	0	0	1,276,008	1,268,438
Miscellaneous Revenues	185,428	120,736	94,205	26,100
Interfund Transfers	1,328,374	1,031,060	0	0
Less 5%	0	0	(139,083)	(129,659)
Cash Carry Forward	0	0	4,527,180	4,726,608
Total Revenues	2,950,175	2,608,201	7,169,816	7,190,122
Expenses				
General Government	2,597,909	2,618,328	2,611,402	2,609,020
Reserves/Contingency	0	0	4,558,414	4,581,102
Total Expenses	2,597,909	2,618,328	7,169,816	7,190,122

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)</u>				
Revenues				
Ad Valorem Taxes	0	1,991,303	2,040,754	2,024,610
Other Taxes	0	10,429	0	0
Miscellaneous Revenues	19,446	18,144	1,245	5,491
Interfund Transfers	1,982,578	0	0	0
Less 5%	0	0	(102,100)	(101,505)
Cash Carry Forward	0	0	41,004	49,556
Total Revenues	2,002,024	2,019,876	1,980,903	1,978,152
Expenses				
General Government	1,979,423	1,982,125	1,980,903	1,978,152
Total Expenses	1,979,423	1,982,125	1,980,903	1,978,152
<u>Environmentally Sensitive Lands 2008 (Fund 219)</u>				
Revenues				
Ad Valorem Taxes	0	0	0	748,603
Miscellaneous Revenue	0	0	0	8,121
Less 5%	0	0	0	(37,821)
Total Revenues	0	0	0	718,903
Expenses				
General Government Services	0	0	0	718,903
Total Expenses	0	0	0	718,903
<u>Emergency Communications E911 (Fund 302)</u>				
Revenues				
Intergovernmental Revenue	178,243	470,130	221,953	693,423
Charges for Services	0	100	0	5,000
Miscellaneous Revenues	320,504	19,750	299,810	4,226
Less 5%	0	0	(26,041)	(21,249)
Cash Carry Forward	0	0	747,565	691,846
Total Revenues	498,747	489,980	1,243,287	1,373,246
Expenses				
Public Safety	436,281	448,594	1,023,843	936,566
Reserves/Contingency	0	0	219,444	436,680
Total Expenses	436,281	448,594	1,243,287	1,373,246

Flagler County Board of County Commissioners
FY 2009-2010

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Environmental Sensitive Lands (Fund 303)</u>				
Revenues				
Miscellaneous Revenues	5,479	1,975	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	5,479	1,975	0	0
Expenses				
Physical Environment	0	0	0	0
Total Expenses	0	0	0	0
<u>Beachfront Parks Capital (Fund 307)</u>				
Revenues				
Intergovernmental Revenue	(5,239)	12,131	25,000	0
Miscellaneous Revenues	59,584	41,763	61,074	30,690
Less 5%	0	0	(3,054)	(1,534)
Cash Carry Forward	0	0	1,221,482	1,040,078
Total Revenues	54,345	53,894	1,304,502	1,069,234
Expenses				
Transportation	(3,975)	0	0	0
Cultural/Recreation	25,061	14,105	174,857	121,200
Reserves/Contingency	0	0	1,129,645	948,034
Total Expenses	21,086	14,105	1,304,502	1,069,234
<u>Beachfront Park Maintenance (Fund 308)</u>				
Revenues				
Miscellaneous Revenues	39,870	26,220	42,588	19,132
Less 5%	0	0	(2,129)	(957)
Cash Carry Forward	0	0	851,765	845,164
Total Revenues	39,870	26,220	892,224	863,339
Expenses				
General Government	439	515	384	1,284
Cultural/Recreation	0	415	9,769	9,769
Reserves/Contingency	0	0	882,071	852,286
Total Expenses	439	930	892,224	863,339

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

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Major Capital Projects OLD (Fund 309)</u>				
Revenues				
Other Taxes	0	0	0	0
Charges for Services	0	0	0	0
Miscellaneous Revenues	747,362	66,916	0	0
Cash Carry Forward	0	0	0	238,196
Total Revenues	747,362	66,916	0	238,196
Expenses				
General Government	24,268,090	193,525	0	192,688
Public Safety	55,603	869	0	0
Cultural/Recreation	145,237	2,112,041	0	0
Reserves/Contingency	0	0	0	45,508
Total Expenses	24,468,930	2,306,435	0	238,196
<u>Major Capital Projects NEW (Fund 310)</u>				
Revenues				
Intergovernmental Revenue	0	0	412,975	1,039,842
Miscellaneous Revenues	0	0	100,000	286,250
Interfund Transfers	0	0	392,500	935,112
Total Revenues	0	0	905,475	2,261,204
Expenses				
General Government Services	0	0	0	30,000
Transportation	0	0	100,000	82,780
Cultural/Recreation	0	0	805,475	2,148,424
Total Expenses	0	0	905,475	2,261,204

**Flagler County Board of County Commissioners
FY 2009-2010**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Airport (Fund 401)</u>				
Revenues				
Intergovernmental Revenue	331,907	367,353	3,233,292	405,000
Charges for Services	2,963,691	2,730,277	3,698,750	2,051,330
Miscellaneous Revenues	124,648	110,463	40,650	654,500
Other Sources	0	0	1,200,000	0
Interfund Transfer	0	123,701	0	500,000
Less 5%	0	0	(185,800)	(34,433)
Cash Carry Forward	0	0	707,516	99,499
Total Revenues	3,420,246	3,331,794	8,694,408	3,675,896
Expenses				
Physical Environment	0	22,310	0	0
Transportation	3,082,681	3,162,367	7,689,814	3,657,762
Economic Environment	4,158	0	0	0
Reserves/Contingency	0	0	1,004,594	18,134
Total Expenses	3,086,839	3,184,677	8,694,408	3,675,896
<u>Sanitary Landfill (Fund 402)</u>				
Revenues				
Other Taxes	13,558	0	0	0
Intergovernmental Revenue	191,176	281,345	277,316	0
Charges for Services	182	378	39,200	0
Miscellaneous Revenues	121,687	78,305	55,000	65,000
Cash Carry Forward	0	0	2,047,473	2,157,239
Total Revenues	326,603	360,028	2,418,989	2,222,239
Expenses				
Physical Environment	190,508	255,230	299,899	274,893
Interfund Transfers	37,546	0	0	0
Reserves/Contingency	0	0	2,119,090	1,947,346
Total Expenses	228,054	255,230	2,418,989	2,222,239

**Flagler County Board of County Commissioners
FY 2009-2010**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Public Transportation (Fund 403)</u>				
Revenues				
Intergovernmental Revenue	500,648	504,481	0	0
Charges for Services	183,430	181,105	0	0
Miscellaneous Revenues	25,391	18,150	0	0
Interfund Transfers	0	206,492	0	0
Other Sources	615,258	420,383	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	1,324,727	1,330,611	0	0
Expenses				
Transportation	1,585,720	1,501,955	0	0
Reserves/Contingency	0	0	0	0
Total Expenses	1,585,720	1,501,955	0	0
<u>Utility (Fund 404)</u>				
Revenues				
Intergovernmental Revenue	0	0	1,247,444	1,247,444
Charges for Services	477,731	455,524	446,628	475,405
Miscellaneous Revenues	57,353	25,753	25,767	9,139
Interfund Transfers	0	0	0	0
Other Sources	0	0	1,741,593	2,061,593
Less 5%	0	0	0	(24,227)
Cash Carry Forward	0	0	754,680	649,405
Total Revenues	535,084	481,277	4,216,112	4,418,759
Expenses				
Physical Environment	626,751	483,429	3,853,664	3,941,474
Reserves/Contingency	0	0	362,448	477,285
Total Expenses	626,751	483,429	4,216,112	4,418,759

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

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
<u>Residential Solid Waste Collection (Fund 405)</u>				
Revenues				
Other Taxes	87,814	11,539	14,730	111,228
Licenses & Permits	0	108,959	0	0
Charges for Services	969,535	1,614,361	1,392,192	1,401,165
Miscellaneous Revenues	22,008	20,286	14,298	15,460
Less 5%	0	0	(71,061)	(76,393)
Cash Carry Forward	0	0	514,325	298,410
Total Revenues	1,079,357	1,755,145	1,864,484	1,749,870
Expenses				
Physical Environment	979,644	1,470,133	1,401,322	1,379,671
Reserves/Contingency	0	0	463,162	370,199
Total Expenses	979,644	1,470,133	1,864,484	1,749,870
 <u>Health Insurance Fund (Fund 603)</u>				
Revenues				
Miscellaneous Revenues	9,595,812	7,814,568	6,996,238	5,153,609
Interfund Transfers	387,500	0	0	0
Cash Carry Forward	0	0	4,961,293	4,638,067
Total Revenues	9,983,312	7,814,568	11,957,531	9,791,676
Expenses				
General Government	0	3,270	4,300	3,300
Other Uses	6,532,071	10,135,749	6,991,938	6,938,587
Interfund Transfers	3,000,000	0	1,000,000	600,000
Reserves/Contingency	0	0	3,961,293	2,249,789
Total Expenses	9,532,071	10,139,019	11,957,531	9,791,676

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

DESCRIPTION	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10
Daytona North Service District (Fund 702)				
Revenues				
Other Taxes	72,024	71,501	72,000	72,000
Fines & Forfeitures	0	0	0	0
Miscellaneous Revenues	265,966	264,784	270,200	286,608
Other Sources	2,494	277	0	0
Less 5%	0	0	(16,804)	(16,947)
Cash Carry Forward	0	0	87,800	174,460
Total Revenues	340,484	336,562	413,196	516,121
Expenses				
General Government	35,284	36,279	31,410	30,200
Transportation	234,052	298,602	176,000	291,800
Reserves/Contingency	0	0	205,786	194,121
Total Expenses	269,336	334,881	413,196	516,121

**Flagler County Board of County Commissioners
FY 2009-2010**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 09-10
GENERAL FUND (001)	
Reserve for Contingency	
Set aside as Board directs	300,000
Designated for Fund Balance Policy	7,167,485
Transfer from Health Insurance	
Reserve for Fund Balance Policy 2009 addition	
2009 Carry Forward	
Encumbrances	0
Allocation to carry forward prior year encumbrances	
Emergency Disaster Response	300,000
Personal Services Reserves	280,379
Reserve Future Growth (09/30/07 Financial Statement)	298,592
Bay Drive Developer	1,000
Bulow Plantation DRI	8,075
Fire Rescue Facility - Palm Coast Plantation	240,902
Fire Rescue - Flagler Polo	12,320
Grand Haven DRI Amendment	677
Matanzas Shores	5,709
Matanzas Shores DRI Amendment	2,694
Plantation Bay Amendment	9,661
River Club 1st Amendment	16,959
River Club 2nd Amendment	595
Future Design Costs for Jail Expansion	150,000
Helicopter Reserves	375,000
	General Fund
	8,871,456
COUNTY TRANSPORTATION TRUST FUND (102)	
Personal Services Reserves	25,983
Carry Forward Balance for Future Rolling Stock Plan	56,147
Hammock Dunes DRI Punch List	1,000
Fairchild Oaks 5 yr bond 2003	69,216

**Flagler County Board of County Commissioners
FY 2009-2010**

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 09-10
Staff time	40,000	
Hammock on River-Cash Maintenance for Subdivision Improvement	18,139	
LEGAL AID FUND (105)		0
Reserve for Contingency		
LAW LIBRARY (107)		15,039
Designated for Future Use		
COURT FACILITIES FUND (108)		646,031
Reserve for Contingency		
CONSTITUTIONAL GAS TAX (112)		8,460,067
Future 5 year Capital Plan Projects		
UTILITY REGULATORY AUTHORITY FUND (120)		12,827
Reserve for Contingency		
TRANSPORTATION IMPACT FEE EAST- Old (130)		345,373
Reserves Future Growth (09/30/06 Financial Statement)		
Signal - Harborview/Colbert Lane	80,000	
Palm Coast Parkway/Colbert Lane	4,500	
Belle Terre Parkway Widening	158,617	
Signal - Palm Coast Plantation	32,505	
Signal - Waterside Parkway/Colbert Lane	69,751	
TRANSPORTATION IMPACT FEE WEST (131)		53,182
Reserve for Future Capital Outlay		
PARK IMPACT FEE ZONE 1 (132)		222,540
Reserve for Future Capital Outlay		
PARK IMPACT FEE ZONE 2 (133)		3,904
Reserve for Future Capital Outlay		
PARK IMPACT FEE ZONE 3 (134)		6,140
Reserve for Future Capital Outlay		

**Flagler County Board of County Commissioners
FY 2009-2010**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 09-10
PARK IMPACT FEE ZONE 4 (135) Reserve for Future Capital Outlay	68,655
TRANSPORTATION IMPACT FEES-PALM COAST (136) Reserve for Future Capital Outlay	4,271,565
ECONOMIC DEVELOPMENT (141) Reserve for Future Loans "Pre-Closeout"	0
OLD KINGS ROAD LANDFILL(145) Reserve - Long Term Maintenance, Required Escrow	539,355
CONSTRUCTION & DEMOLITION DEBRIS LANDFILL (146) Reserve - Long Term Maintenance, Required Escrow	893,289
BUNNELL LANDFILL(148) Reserve - Long Term Maintenance, Required Escrow	279,872
RIMA RIDGE SPECIAL ASSESSMENT (178) Designated for Future Use	295
MUNICIPAL SERVICE FUND (180) Personal Services Reserves	26,721
BUILDING DEPARTMENT FUND (181) Reserve for Contingency Personal Services Reserves	382,336 363,377 18,959
COURT INNOVATIONS/ TECHNOLOGY FUND (194)	383,536
CRIME PREVENTION FUND (196)	203,889
COURT INNOVATIONS FUND (197)	150,138
COLBERT LANE SPECIAL ASSESSMENT (207)	602,282
ESL II SERIES 2005 (209)	656,867

**Flagler County Board of County Commissioners
FY 2009-2010**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 09-10
CAPITAL CONSTRUCTION - SINKING FUND (210)	4,581,102
EMERGENCY COMMUNICATIONS E911 (302)	436,680
Designated for Future Use	431,643
E-911 Wireless	0
Personal Services Reserves	5,037
BEACH FRONT PARK FUND (307)	948,034
Reserve for Future Capital Outlay	
BEACHFRONT PARK MAINTENANCE (308)	852,286
Reserve for Future Capital Outlay	
MAJOR CAPITAL PROJECTS - OLD (309)	45,508
AIRPORT FUND (401)	18,134
Personal Services Reserves	7,892
Reserve For Future Capital Outlay	10,242
SOLID WASTE FUND (402)	1,947,346
Reserve for Contingency	1,943,424
Personal Services Reserves	3,922
UTILITY (404)	477,285
Personal Services Reserves	1,969
Reserve for Future Capital Outlay	475,316
WASTE MANAGEMENT UTILITY FUND (405)	370,199
Designated for Future Use	370,199
HEALTH INSURANCE (603)	2,249,789
Designated for Future Use	2,249,789
DAYTONA NORTH SERVICE DISTRICT FUND (702)	194,121
Reserve for Future Capital Outlay	
TOTAL RESERVES - ALL FUNDS	<u>39,426,328</u>

**Flagler County Board of County Commissioners
FY 2009-2010**

INTERFUND TRANSFERS SUMMARY

TRANSFERS TO:	GENERAL FUND	SPECIAL REVENUE FUND	NEW MAJOR CAPITAL PROJECT FUND	TOTAL
FROM:				
General Fund	-	238,873	935,112	1,173,985
Juvenile Diversion Fund (195)	-	16,810	-	16,810
Health Insurance Fund (603)	600,000	-	-	600,000
TOTAL	600,000	255,683	935,112	1,790,795

General Fund

Transfer to Legal Aid Fund (105) \$16,810
 Transfer to Municipal Service Fund (180) \$194,070
 Transfer to Teen Court Fund (198) \$29,606

Juvenile Diversion

Transfer to Court Innovations Fund (197) \$16,810

Health Insurance Fund (603)

Transfer to General Fund for prior year's advancements \$600,000

New Major Capital Project Fund for:

Styles Creek Bridge Repair \$30,000
 Bing's Landing Dredging \$93,750
 FCRA Ball Field Improvements \$188,000
 Inmate Facility Generator \$75,000
 Facilities AC Replacement \$75,000
 Facilities Roof Replacement \$120,000
 Misc Facility Replacement Projects \$100,000
 Drainage Retrofit Projects \$100,000
 SR 100 Sidewalks Improvement \$17,000
 Bull Creek Campground Canal Maint \$60,000
 Bull Creek Park Boater Improvement \$11,362
 Canal Damage Repair \$65,000

**Flagler County Board of County Commissioners
FY 2009-2010**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/06	CASH CARRY FORWARD 09/30/07	CASH CARRY FORWARD 09/30/08	ESTIMATED CARRY FORWARD 09/30/09	% CHANGE
001	General Fund	9,459,829	12,674,764	14,579,208	14,985,471	2.79%
SPECIAL REVENUE FUNDS						
101	Fine and Forfeiture	24,870	28,104	34,416	0	-100.00%
102	County Transportation Trust (Public Works)	594,167	680,379	693,492	570,665	-17.71%
105	Legal Aid	10,767	49,990	50,464	21,310	-57.77%
106	Law Enforcement Trust	69,218	46,930	43,730	20,598	-52.90%
107	Law Library	7,244	21,930	15,593	15,049	-3.49%
108	Court Facilities	385,925	315,862	417,631	494,331	18.37%
109	Tourist Development Tax 50%	796,058	1,091,863	1,101,931	879,253	-20.21%
110	Tourist Development Tax 35%	672,530	784,005	737,248	322,369	-56.27%
111	Tourist Development Tax 15%	602,967	738,208	759,633	709,244	-6.63%
112	Constitutional Gas Tax	7,131,300	7,565,437	1,824,373	1,649,390	-9.59%
115	County Wide Road Damage	9,574	10,063	10,357	0	-100.00%
117	Environmentally Sensitive Lands	6,981,076	6,056,178	2,111,396	1,682,042	-20.34%
120	Utility Regulatory	26,460	20,925	21,544	20,636	-4.21%
130	Transportation Impact Fees East-Old	151,454	276,626	3,349,630	3,349,630	0.00%
131	Transportation Impact Fees West	(128,746)	(80,618)	23,937	38,937	62.66%
132	Park Impact Fees-Zone 1	388,992	388,079	385,852	255,660	-33.74%
133	Park Impact Fees-Zone 2	90,050	6,184	9,681	12,047	24.44%
134	Park Impact Fees-Zone 3	140,627	36,060	18,087	5,860	-67.60%
135	Park Impact Fees-Zone 4	44,274	55,363	22,831	65,765	188.05%
136	Transportation Impact Fees Palm Coast	676,274	1,925,674	0	4,248,365	100.00%
137	Transportation Impact Fees East-New	1,539,713	107,127	302,172	457,462	51.39%
141	Economic Development	925,109	943,499	830,517	636,542	-23.36%
143	State Housing Initiatives Partnership	1,156,372	957,109	533,158	781,454	46.57%
145	Old Kings Road Landfill	727,764	711,850	660,338	609,155	-7.75%
146	Construction & Demolition Debris Landfill	872,410	902,624	908,863	927,139	2.01%
148	Bunnell Landfill	390,881	380,988	360,185	322,522	-10.46%

**Flagler County Board of County Commissioners
FY 2009-2010**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/06	CASH CARRY FORWARD 09/30/07	CASH CARRY FORWARD 09/30/08	ESTIMATED CARRY FORWARD 09/30/09	% CHANGE
SPECIAL REVENUE FUNDS (continued)						
175	Bimini Gardens MSTU	11,516	11,568	13,496	1,707	-87.35%
176	Colbert Lane Settlement	59,715	62,785	64,565	0	-100.00%
177	Espanola Special Assessment	14,186	7,344	8,863	10,798	21.83%
178	Rima Ridge Special Assessment	33,998	12,419	15,013	18,407	22.61%
180	Municipal Services	921,397	898,105	468,801	0	-100.00%
181	Building Department	1,474,207	1,518,339	1,266,912	819,027	-35.35%
190	Mediation/Arbitration	19,001	19,971	20,554	20,483	-0.35%
191	Court Services	51,427	(28)	3	0	-100.00%
192	Domestic Violence	7,106	8,973	90	0	-100.00%
193	Alcohol & Drug Abuse Trust	4,573	7,071	5,328	7,585	42.36%
194	Court Innovations/Technology	1,434,727	205,895	330,428	386,737	17.04%
195	Juvenile Diversion	83,173	113,142	13,031	0	-100.00%
196	Crime Prevention	73,002	112,490	149,034	175,592	17.82%
197	Court Innovations	63,196	76,107	172,478	191,434	10.99%
198	Teen Court	12,035	(11,038)	21,207	25,370	19.63%
302	Emergency Communications E911	315,576	378,043	419,426	691,846	64.95%
702	Daytona North Service District	(5,984)	65,164	69,341	174,460	151.60%
	Total Special Revenue Funds	28,860,181	27,506,789	18,265,629	20,618,871	12.88%
DEBT SERVICE FUNDS						
203	ESL II Series 1998	485,246	500,781	468,223	0	-100.00%
207	Colbert Lane-Special Assessment	28,261	34,956	641,767	613,011	-4.48%
208	Reserve Colbert Lane	558,023	586,543	1,048	0	-100.00%
209	Environmentally Sensitive Lands II	1,027,499	968,172	843,386	732,459	-13.15%
210	Capital Construction Sinking	4,454,255	4,806,521	4,796,394	4,726,608	-1.45%
211	Judicial Center Bond Sinking	13,895	36,496	74,247	49,556	-33.26%
	Total Debt Service Funds	6,567,179	6,933,469	6,825,065	6,121,634	-10.31%

**Flagler County Board of County Commissioners
FY 2009-2010**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/06	CASH CARRY FORWARD 09/30/07	CASH CARRY FORWARD 09/30/08	ESTIMATED CARRY FORWARD 09/30/09	% CHANGE
CAPITAL PROJECT FUNDS						
303	Environmentally Sensitive Lands	106,575	112,054	0	0	0.00%
307	Beachfront Park	1,266,232	1,299,489	1,339,278	1,040,078	-22.34%
308	Beachfront Park Maintenance	781,366	820,799	846,089	845,164	-0.11%
309	Major Capital Project-Old	26,202,534	2,480,967	241,447	238,196	-1.35%
	Total Capital Project Funds	28,356,707	4,713,309	2,426,814	2,123,438	-12.50%
ENTERPRISE FUNDS						
401	Airport	350,880	624,880	428,300	99,499	-76.77%
402	Solid Waste	1,560,596	1,987,473	2,047,473	2,157,239	5.36%
403	Public Transportation	79,170	147,841	0	0	0.00%
404	Utilities	(1,156,824)	695,541	754,680	649,405	-13.95%
405	Residential Solid Waste Collection	0	72,179	514,325	298,410	-41.98%
	Total Enterprise Funds	833,822	3,527,914	3,744,778	3,204,553	-14.43%
INTERNAL SERVICE FUND						
603	Health Insurance	1,820,814	3,744,250	4,961,293	4,638,067	-6.51%
	Total Internal Service Fund	1,820,814	3,744,250	4,961,293	4,638,067	-6.51%
	TOTAL	75,898,532	59,100,495	50,802,787	51,692,034	1.75%