



## 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%         |
| <b>Total</b>                                 | <b>100%</b> |

### 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](http://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 2009-2010**

**TOURIST DEVELOPMENT SUMMARY**

**SPECIAL REVENUE FUND**

| DESCRIPTION  | ACTUAL<br>FY 06-07   | ACTUAL<br>FY 07-08   | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/-   |
|--|----------------------|----------------------|----------------------|----------------------|------------------|
| <b>Revenues</b>                                      |                      |                      |                      |                      |                  |
| Florida Department of Environmental Protection Grant | 0                    | 105,000              | 0                    | 0                    | 0                |
| Cash Carry Forward                                   | 738,107              | 2,614,076            | 2,402,935            | 1,910,866            | (492,069)        |
| Interest   | 112,676              | 81,414               | 62,982               | 20,432               | (42,550)         |
| Tourist Dev Tax-Sales, Use & Fuel                    | 889,871              | 932,516              | 815,393              | 482,356              | (333,037)        |
| Less 5% Statutory Reduction                          | 0                    | 0                    | (43,917)             | (25,139)             | 18,778           |
| <b>Total Revenues</b>                                | <b>1,740,654</b>     | <b>3,733,006</b>     | <b>3,237,393</b>     | <b>2,388,515</b>     | <b>(848,878)</b> |
| <b>Expenses</b>                                      |                      |                      |                      |                      |                  |
| TDC Capital Fund 109                                 | 14,315               | 305,336              | 1,334,039            | 1,025,084            | (308,955)        |
| TDC Promotion Fund 110                               | 412,409              | 582,913              | 1,098,396            | 577,465              | (520,931)        |
| TDC Restoration Fund 111                             | 32,863               | 225,342              | 804,958              | 785,966              | (18,992)         |
| <b>Total Expenses</b>                                | <b>459,587</b>       | <b>1,113,591</b>     | <b>3,237,393</b>     | <b>2,388,515</b>     | <b>(848,878)</b> |
| <br><b>Revenues vs. Expenses</b>                     | <br><b>1,281,067</b> | <br><b>2,619,415</b> | <br><b>0</b>         | <br><b>0</b>         | <br><b>0</b>     |

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

**TOURIST DEVELOPMENT-CAPITAL PROJECTS 30%-FINANCIAL SERVICES**

**SPECIAL REVENUE FUND**

| <b>Fund 109</b>                          | <b>DESCRIPTION</b>                | <b>ACTUAL<br/>FY 06-07</b> | <b>ACTUAL<br/>FY 07-08</b> | <b>BUDGETED<br/>FY 08-09</b> | <b>APPROVED<br/>FY 09-10</b> | <b>CHANGES<br/>+/-</b> | <b>COMMENTS</b>                                      |
|--|-----------------------------------|----------------------------|----------------------------|------------------------------|------------------------------|------------------------|--|
| <b>Dept 4700/4600/6000</b>               |                                   |                            |                            |                              |                              |                        |  |
| <b>Revenues</b>                          |                                   |                            |                            |                              |                              |                        |  |
| 312.10-00                                | Tourist Dev Tax-Sales, Use & Fuel | 266,961                    | 279,755                    | 244,618                      | 144,707                      | (99,911)               | Local Option Tourist Tax levy is 3%                  |
| 361.10-00                                | Interest                          | 43,159                     | 36,343                     | 24,878                       | 8,799                        | (16,079)               |  |
| 398.00-00                                | Less 5% Statutory Reduction       | 0                          | 0                          | (13,474)                     | (7,675)                      | 5,799                  |  |
| 399.00-00                                | Cash Carry Forward                | 738,107                    | 1,091,863                  | 1,078,017                    | 879,253                      | (198,764)              | The capital projects fund receives 30% of allocation |
| <b>TOTAL FUND REVENUES</b>               |                                   | <b>1,048,227</b>           | <b>1,407,961</b>           | <b>1,334,039</b>             | <b>1,025,084</b>             | <b>(308,955)</b>       |  |
| <b>Expenses</b>                          |                                   |                            |                            |                              |                              |                        |  |
| 573.82-46                                | Historical Museum - FB            | 3,121                      | 5,785                      | 5,117                        | 7,600                        | 2,483                  |  |
| 575.81-21                                | City of Flagler Beach             | 0                          | 0                          | 0                            | 31,100                       | 31,100                 |  |
| 575.82-01                                | Flagler Historical Society        | 2,198                      | 1,336                      | 0                            | 5,061                        | 5,061                  |  |
| 575.82-30                                | African Am Cultural Society       | 0                          | 11,000                     | 0                            | 0                            | 0                      |  |
| 575.82-41                                | Agricultural Museum               | 2,743                      | 0                          | 0                            | 5,000                        | 5,000                  |  |
| 575.82-49                                | UF - Whitney Laboratory           | 5,814                      | 0                          | 74,186                       | 0                            | (74,186)               | Carry over-award of \$74,186-lighting/lockers        |
| 575.82-51                                | Parks & Recreation Grant          | 0                          | 0                          | 35,000                       | 0                            | (35,000)               | Carry over-award of \$35,000 (grant match) exhibit   |
| 575.82-52                                | Flagler Playhouse                 | 0                          | 65,519                     | 50,000                       | 0                            | (50,000)               | Carry over-bal. of award of \$150,000-church renov.  |
| <b>Total Grants &amp; Aids Expenses</b>  |                                   | <b>13,876</b>              | <b>83,640</b>              | <b>164,303</b>               | <b>48,761</b>                | <b>(115,542)</b>       |  |
| 581.91-10                                | Transfer-Parks Grant              | 0                          | 0                          | 0                            | 0                            | 0                      |  |
| <b>Total Interfund Transfer Expenses</b> |                                   | <b>0</b>                   | <b>0</b>                   | <b>0</b>                     | <b>0</b>                     | <b>0</b>               |  |
| 573.62-10                                | Buildings -FCRA Civic Arena       | 0                          | 216,234                    | 153,456                      | 0                            | (153,456)              | Undesignated funds to be allocated by the Board      |
| 575.62-10                                | Capital Projects                  | 0                          | 0                          | 970,585                      | 974,623                      | 4,038                  | Carry Forward balance-landscape enhancements         |
| 575.63-13                                | Agricultural Museum               | 0                          | 4,211                      | 45,250                       | 0                            | (45,250)               |  |
| <b>Total Capital Expenses</b>            |                                   | <b>0</b>                   | <b>220,445</b>             | <b>1,169,291</b>             | <b>974,623</b>               | <b>(194,668)</b>       |  |
| 575.31-10                                | Investment Advisor                | 415                        | 494                        | 420                          | 800                          | 380                    |  |
| 575.34-10                                | Bank Fees                         | 24                         | 757                        | 25                           | 900                          | 875                    |  |
| 573.45-30                                | Property/Casualty Insurance       | 0                          | 0                          | 0                            | 0                            | 0                      |  |
| <b>Total Investment Expenses</b>         |                                   | <b>439</b>                 | <b>1,251</b>               | <b>445</b>                   | <b>1,700</b>                 | <b>1,255</b>           |  |
| <b>TOTAL FUND EXPENSES</b>               |                                   | <b>14,315</b>              | <b>305,336</b>             | <b>1,334,039</b>             | <b>1,025,084</b>             | <b>(308,955)</b>       |  |

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

**TOURIST DEVELOPMENT-PROMOTIONS & ADVERTISING 55%- FINANCIAL SERVICES**

**SPECIAL REVENUE FUND**

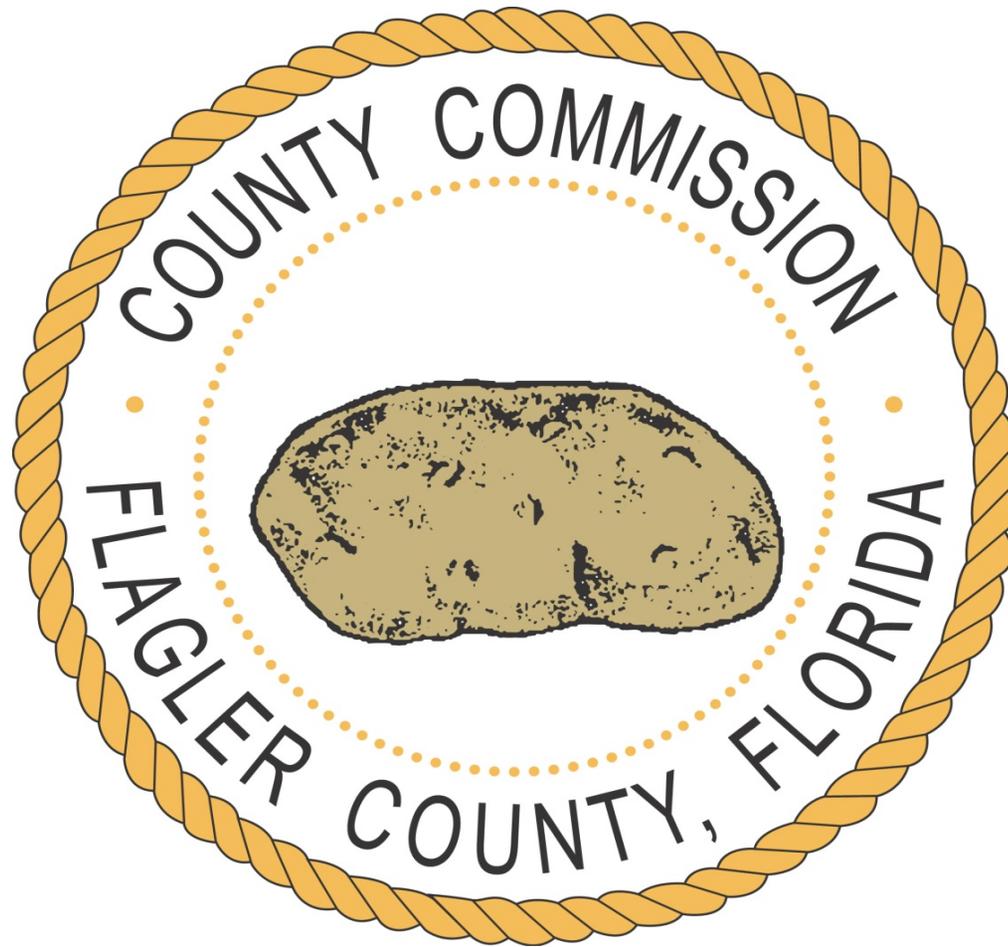
| Fund 110       | DESCRIPTION                              | ACTUAL         | ACTUAL           | BUDGETED         | APPROVED       | CHANGES          | COMMENTS   |
|----------------|--|----------------|------------------|------------------|----------------|------------------|--|
| Dept 4700/4910 |  | FY 06-07       | FY 07-08         | FY 08-09         | FY 09-10       | +/(-)            |  |
|                | <b>Revenues</b>                          |                |                  |                  |                |                  |  |
| 312.10-00      | Tourist Dev Tax-Sales, Use & Fuel        | 489,429        | 512,884          | 448,466          | 265,296        | (183,170)        | Local Option Tourist Tax levy is 3%              |
| 361.10-00      | Interest                                 | 34,894         | 23,502           | 18,519           | 3,226          | (15,293)         | The promotions and advertising fund receives 55% |
| 398.00-00      | Less 5% Statutory Reduction              | 0              | 0                | (23,349)         | (13,426)       | 9,923            | of allocation                                    |
| 399.00-00      | Cash Carry Forward                       | 0              | 784,005          | 654,760          | 322,369        | (332,391)        |  |
|                | <b>TOTAL FUND REVENUES</b>               | <b>524,323</b> | <b>1,320,391</b> | <b>1,098,396</b> | <b>577,465</b> | <b>(520,931)</b> |  |
|                | <b>Expenses</b>                          |                |                  |                  |                |                  |  |
| 559.31-10      | Investment Advisor                       | 415            | 420              | 420              | 750            | 330              |  |
| 559.34-10      | Bank Fees                                | 24             | 276              | 25               | 400            | 375              |  |
| 559.34-20      | Governmental Services-Financial Services | 3,563          | 6,050            | 6,000            | 7,500          | 1,500            |  |
| 559.41-10      | Communications Recurring                 | 9              | 299              | 396              | 360            | (36)             |  |
| 559.41-30      | Postage Expense                          | 371            | 542              | 600              | 750            | 150              |  |
| 559.46-30      | Maintenance Agreement                    | 44             | 0                | 300              | 300            | 0                |  |
| 559.48-10      | Promotional Activities                   | 122,224        | 217,176          | 848,516          | 535,290        | (313,226)        |  |
| 559.48-11      | Chamber of Commerce                      | 100,562        | 112,643          | 135,109          | 0              | (135,109)        | 3 yr contract-annual budget request Aug/Sept     |
| 559.48-12      | Promotional - AACHO                      | 4,824          | 4,892            | 2,000            | 0              | (2,000)          |  |
| 559.48-13      | Promotional - Utd Carbn Ctl              | 3,150          | 3,000            | 0                | 0              | 0                |  |
| 559.48-14      | Promotional - FL Frst Cst Golf           | 22,050         | 23,900           | 26,500           | 27,825         | 1,325            | Northeast Golf Marketing Campaign                |
| 559.48-15      | Promotional - F.C. Art League            | 12,348         | 6,993            | 0                | 0              | 0                |  |
| 559.48-17      | Flagler Auditorium                       | 0              | 15,000           | 10,000           | 0              | (10,000)         |  |
| 559.48-18      | Promotional - F.B. Chamber               | 0              | 15,000           | 0                | 0              | 0                |  |
| 559.48-19      | Rotary Club - Flagler Beach              | 1,684          | 2,500            | 0                | 0              | 0                |  |
| 559.48-21      | Flagler Symphonic Society                | 0              | 0                | 2,500            | 0              | (2,500)          |  |
| 559.48-22      | Friends of Washington Oaks               | 2,081          | 2,465            | 0                | 0              | 0                |  |
| 559.48-23      | Flagler County Corvette Club             | 2,000          | 0                | 0                | 0              | 0                |  |
| 559.48-24      | Creekside Festival                       | 8,066          | 12,500           | 12,500           | 0              | (12,500)         |  |
| 559.48-25      | Interspace Airport Ads                   | 3,540          | 3,540            | 7,380            | 3,840          | (3,540)          |  |
| 559.48-26      | Bunnell Chamber of Commerce              | 2,915          | 0                | 0                | 0              | 0                |  |
| 559.48-27      | Ginn Championship                        | 103,204        | 125,000          | 12,500           | 0              | (12,500)         |  |
| 559.48-28      | NEFJA                                    | 5,000          | 0                | 0                | 0              | 0                |  |
| 559.48-29      | PC/Flagler Foundation Art                | 5,000          | 5,000            | 0                | 0              | 0                |  |
| 559.48-30      | Flagler Archeology Club                  | 6,927          | 0                | 0                | 0              | 0                |  |
| 559.48-31      | Florida Agricultural Museum              | 2,200          | 2,000            | 4,000            | 0              | (4,000)          |  |
| 559.48-32      | Flagler Habitat for Humanity             | 0              | 5,000            | 0                | 0              | 0                |  |
| 559.48-33      | FPC Home Builders Assoc                  | 0              | 12,500           | 0                | 0              | 0                |  |
| 559.48-32      | American Foreign Academy Research        | 0              | 5,925            | 10,000           | 0              | (10,000)         |  |
| 559.48-35      | Ginn Foundation-Sur Mer                  | 0              | 0                | 12,500           | 0              | (12,500)         |  |
| 559.48-36      | Hispanic America Club                    | 0              | 0                | 7,000            | 0              | (7,000)          |  |
| 559.49-15      | Advertising                              | 0              | 212              | 0                | 250            | 250              |  |
| 559.51-10      | Office Supplies                          | 62             | 80               | 150              | 150            | 0                |  |
| 559.52-12      | Other Operating Expenses                 | 146            | 0                | 0                | 50             | 50               |  |
|                | <b>TOTAL FUND EXPENSES</b>               | <b>412,409</b> | <b>582,913</b>   | <b>1,098,396</b> | <b>577,465</b> | <b>(520,931)</b> |  |

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

**TOURIST DEVELOPMENT-BEACH RESTORATION 15% - FINANCIAL SERVICES**

**SPECIAL REVENUE FUND**

| <b>Fund 111</b>            | <b>DESCRIPTION</b>                     | <b>ACTUAL</b>   | <b>ACTUAL</b>    | <b>BUDGETED</b> | <b>APPROVED</b> | <b>CHANGES</b>   | <b>COMMENTS</b>                                       |
|----------------------------|--|-----------------|------------------|-----------------|-----------------|------------------|---|
| <b>Dept 4700/4910/6010</b> |  | <b>FY 06-07</b> | <b>FY 07-08</b>  | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>+/(-)</b>     |   |
|                            | <b>Revenues</b>                        |                 |                  |                 |                 |                  |   |
| 312.10-00                  | Tourist Dev Tax-Sales, Use & Fuel      | 133,481         | 139,877          | 122,309         | 72,353          | (49,956)         | Local Option Tourist Tax levy is 3%                   |
| 361.10-00                  | Interest                               | 34,623          | 21,569           | 19,585          | 8,407           | (11,178)         | The beach restoration fund receives 15% of allocation |
| 334.39-01                  | Florida Dept. Environmental Protection | 0               | 105,000          | 0               | 0               | 0                | Beach Restoration Project                             |
| 398.00-00                  | Less 5% Statutory Reduction            | 0               | 0                | (7,094)         | (4,038)         | 3,056            |   |
| 399.00-00                  | Cash Carry Forward                     | 0               | 738,208          | 670,158         | 709,244         | 39,086           |   |
|                            | <b>TOTAL FUND REVENUES</b>             | <b>168,104</b>  | <b>1,004,654</b> | <b>804,958</b>  | <b>785,966</b>  | <b>(18,992)</b>  |   |
|                            | <b>Expenses</b>                        |                 |                  |                 |                 |                  |   |
| 537.34-10                  | Funds to be allocated by BOCC          | 0               | 0                | 682,023         | 785,216         | 103,193          |   |
| 34-10                      | Other Contracted Services              | 0               | 0                | 25              | 0               | (25)             |   |
| 519.31-10                  | Investment Advisor                     | 246             | 408              | 300             | 550             | 250              |   |
| 519.34-10                  | Bank Fees                              | 23              | 159              | 110             | 200             | 90               |   |
|                            | <b>Total Operating Expenses</b>        | <b>269</b>      | <b>567</b>       | <b>0</b>        | <b>785,966</b>  | <b>103,508</b>   |   |
| 537.81-20                  | Joint Grant Beach Erosion Award        | 0               | 0                | 75,000          | 0               | (75,000)         | Carry forward full project award                      |
| 537.81-20                  | Army Corp. Feasibility Study           | 0               | 207,128          | 27,500          | 0               | (27,500)         | Carry forward-balance                                 |
| 537.81-20                  | Improvements to Vacant Lot             | 0               | 17,647           | 20,000          | 0               | (20,000)         | Carry forward full project award                      |
| 537.81-20                  | Aid to Town of Beverly Beach           | 0               | 0                | 0               | 0               | 0                |   |
| 572.34-20                  | Govt Svcs-Hammock Restroom Exp         | 16,856          | 0                | 0               | 0               | 0                |   |
| 572.62-10                  | Hammock Restroom Expansion             | 15,738          | 0                | 0               | 0               | 0                |   |
|                            | <b>Total Capital Expenses</b>          | <b>32,594</b>   | <b>224,775</b>   | <b>122,500</b>  | <b>0</b>        | <b>(122,500)</b> |   |
|                            | <b>TOTAL FUND EXPENSES</b>             | <b>32,863</b>   | <b>225,342</b>   | <b>122,500</b>  | <b>785,966</b>  | <b>(18,992)</b>  |   |



## APPROVED BUDGET FY 2009-2010

## 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.

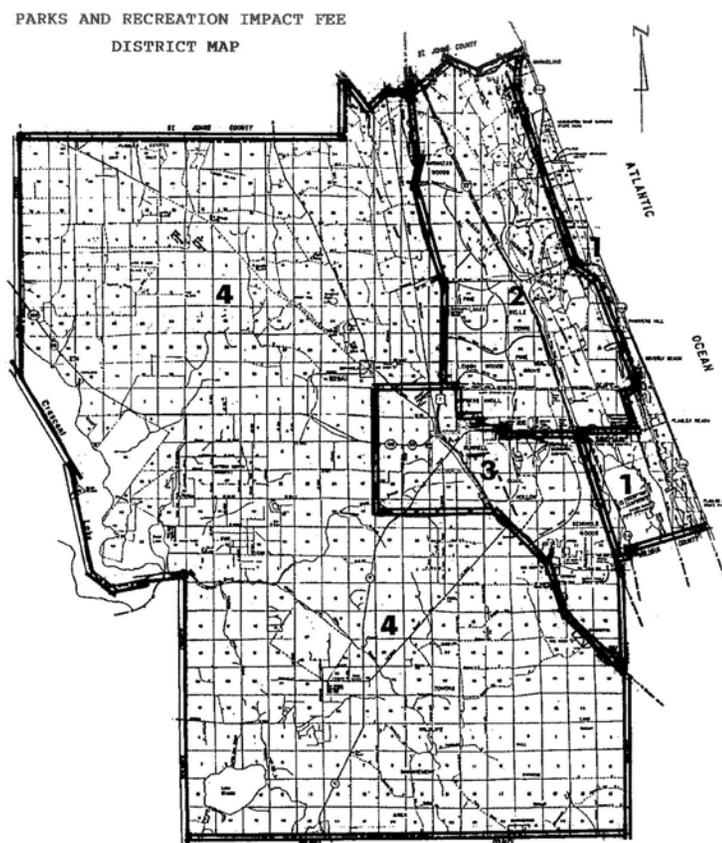
The Local Comprehensive Planning Act, Chapter 163 of the Florida Statutes, requires that public facilities necessary to support new development should be available concurrent with the impact of that development, and the Flagler County Comprehensive Plan establishes the acceptable level of service (LOS)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



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

**RECREATION IMPACT FEES - SUMMARY**

**SPECIAL REVENUE FUND**

| DESCRIPTION                        | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) |
|------------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|
| <b>Revenues</b>                    |                    |                    |                      |                      |                  |
| Interest                           | 28,790             | 11,007             | 14,105               | 5,300                | (8,805)          |
| Grant                              | 0                  | 341,649            | 415,486              | 0                    | (415,486)        |
| Recreation Impact Fee              | 33,648             | 38,156             | 13,691               | 8,760                | (4,931)          |
| Contribution City of Flagler Beach | 0                  | 9,096              | 42,884               | 0                    | (42,884)         |
| Less 5% Statutory Reduction        | 0                  | (3,379)            | (3,534)              | (703)                | 2,831            |
| Cash Carry Forward                 | 663,943            | 435,342            | 436,451              | 339,332              | (97,119)         |
| <b>Total Revenues</b>              | <b>726,381</b>     | <b>831,871</b>     | <b>919,083</b>       | <b>352,689</b>       | <b>(566,394)</b> |
| <b>Expenses</b>                    |                    |                    |                      |                      |                  |
| Parks Impact Fee Zone 1            |                    |                    |                      |                      |                  |
| Operating                          | 564                | 523                | 0                    | 150                  | 150              |
| Capital Projects                   | 39,480             | 230,000            | 218,726              | 40,000               | (178,726)        |
| Grants                             | 25,924             | 9,011              | 476,744              | 0                    | (476,744)        |
| Reserves                           | 0                  | 167,949            | 162,705              | 222,540              | 59,835           |
| Parks Impact Fee Zone 2            |                    |                    |                      |                      |                  |
| Operating                          | 97                 | 282                | 0                    | 50                   | 50               |
| Capital Projects                   | 89,994             | 0                  | 0                    | 11,000               | 11,000           |
| Reserves                           | 0                  | 16,770             | 12,946               | 3,904                | (9,042)          |
| Parks Impact Fee Zone 3            |                    |                    |                      |                      |                  |
| Operating                          | 65                 | 403                | 0                    | 100                  | 100              |
| Capital Projects                   | 110,188            | 20,389             | 0                    | 0                    | 0                |
| Reserves                           | 0                  | 0                  | 19,711               | 6,140                | (13,571)         |
| Parks Impact Fee Zone 4            |                    |                    |                      |                      |                  |
| Operating                          | 277                | 202                | 137                  | 150                  | 13               |
| Capital Projects                   | 0                  | 40,000             | 0                    | 0                    | 0                |
| Reserves                           | 0                  | 23,141             | 28,114               | 68,655               | 40,541           |
| <b>Total Expenses</b>              | <b>266,589</b>     | <b>508,670</b>     | <b>919,083</b>       | <b>352,689</b>       | <b>(566,394)</b> |
| <b>Revenues vs. Expenses</b>       | <b>459,792</b>     | <b>323,201</b>     | <b>0</b>             | <b>0</b>             | <b>0</b>         |

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

**PARK IMPACT FEE ZONE 1**

**SPECIAL REVENUE FUND**

| Fund 132<br>Dept 4900            | DESCRIPTION                            | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS                                       |
|----------------------------------|--|--------------------|--------------------|----------------------|----------------------|------------------|--|
| <b>Revenues</b>                  |  |                    |                    |                      |                      |                  |  |
| 363.27-01                        | Zone 1 - Recreation Impact Fee         | 19,050             | 8,601              | 5,369                | 5,400                | 31               |  |
| 399.00-00                        | Interest                               | 20,110             | 9,260              | 11,575               | 2,000                | (9,575)          |  |
| 331.73-02                        | LAP Scenic Byways II                   | 0                  | 341,649            | 415,486              | 0                    | (415,486)        | Carry Forward                                  |
| 366.04-11                        | Contribution City of Flagler Beach     | 0                  | 9,096              | 42,884               | 0                    | (42,884)         | Carry Forward                                  |
| 399.00-00                        | Cash Carry Forward                     | 388,992            | 363,892            | 385,852              | 255,660              | (130,192)        |  |
| 398.00-00                        | Less 5% Statutory Reduction            | 0                  | (1,814)            | (2,991)              | (370)                | 2,621            |  |
| <b>TOTAL FUND REVENUES</b>       |  | <b>428,152</b>     | <b>730,684</b>     | <b>858,175</b>       | <b>262,690</b>       | <b>(595,485)</b> |  |
| <b>Expenses</b>                  |  |                    |                    |                      |                      |                  |  |
| 572.31-11                        | Administration Fees                    | 564                | 523                | 0                    | 0                    | 0                | Previously 3% collected by the Clerk of Court. |
| <b>Total Operating Expenses</b>  |  | <b>564</b>         | <b>523</b>         | <b>0</b>             | <b>0</b>             | <b>0</b>         | Now collected by Growth Management.            |
| 572.31-10                        | Professional Services                  | 0                  | 25                 | 0                    | 0                    | 0                |  |
| 572.49-18                        | Bank Analysis Fees                     | 0                  | 308                | 0                    | 150                  | 150              |  |
| <b>Total Investment Expenses</b> |  | <b>0</b>           | <b>333</b>         | <b>0</b>             | <b>150</b>           | <b>150</b>       |  |
| <b>Project #</b>                 |  |                    |                    |                      |                      |                  |  |
| 160560                           | Bay Drive Park                         | 664                | 0                  | 0                    | 0                    | 0                |  |
| 325151                           | River to Sea Pavilion                  | 18,913             | 0                  | 0                    | 0                    | 0                |  |
| 325293                           | River to Sea Restroom                  | 2,613              | 0                  | 0                    | 0                    | 0                |  |
| 325552                           | River to Sea ADA Parking               | 7,391              | 0                  | 0                    | 0                    | 0                |  |
| 350550                           | Varn Park ADA Parking                  | 9,899              | 150,000            | 158,726              | 0                    | (158,726)        |  |
| xxxxxx                           | Varn Park Expansion                    | 0                  | 0                  | 0                    | 40,000               | 40,000           | See Section 7 for Capital Project Details      |
| 205350                           | Hammock Community Center Tennis Courts | 0                  | 40,000             | 60,000               | 0                    | (60,000)         |  |
| 205550                           | Hammock Community Center Pkg Improve.  | 0                  | 40,000             | 0                    | 0                    | 0                |  |
| <b>Total Capital Expenses</b>    |  | <b>39,480</b>      | <b>230,000</b>     | <b>218,726</b>       | <b>40,000</b>        | <b>(178,726)</b> |  |
| 572.34-20                        | Governmental Services                  | 13,655             | 9,011              | 35,000               | 0                    | (35,000)         |  |
| 572.63-10                        | Improvements Other Than Bldg           | 12,269             | 0                  | 441,744              | 0                    | (441,744)        |  |
| <b>Total Grant Expenses</b>      |  | <b>25,924</b>      | <b>9,011</b>       | <b>476,744</b>       | <b>0</b>             | <b>(476,744)</b> |  |
| 587.98-50                        | Reserve for Future Capital Outlay      | 0                  | 167,949            | 162,705              | 222,540              | 59,835           |  |
| <b>Total Reserves</b>            |  | <b>0</b>           | <b>167,949</b>     | <b>162,705</b>       | <b>222,540</b>       | <b>59,835</b>    |  |
| <b>TOTAL FUND EXPENSES</b>       |  | <b>65,968</b>      | <b>407,816</b>     | <b>858,175</b>       | <b>262,690</b>       | <b>(595,485)</b> |  |

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

**PARK IMPACT FEE ZONE 2**

**SPECIAL REVENUE FUND**

| Fund 133<br>Dept 4900 | DESCRIPTION                     | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/- | COMMENTS                                       |
|-----------------------|---------------------------------|--------------------|--------------------|----------------------|----------------------|----------------|--|
|                       | <b>Revenues</b>                 |                    |                    |                      |                      |                |  |
| 363.27-01             | Zone 2 - Recreation Impact Fee  | 3,221              | 9,396              | 2,953                | 60                   | (2,893)        |  |
| 361.10-00             | Interest                        | 3,004              | 388                | 484                  | 3,000                | 2,516          |  |
| 399.00-00             | Cash Carry Forward              | 90,050             | 7,757              | 9,681                | 12,047               | 2,366          |  |
| 398.00-00             | Less 5% Statutory Reduction     | 0                  | (489)              | (172)                | (153)                | 19             |  |
|                       | <b>TOTAL FUND REVENUES</b>      | <b>96,275</b>      | <b>17,052</b>      | <b>12,946</b>        | <b>14,954</b>        | <b>2,008</b>   |  |
|                       | <b>Expenses</b>                 |                    |                    |                      |                      |                |  |
| 572.31-11             | Administration Fee              | 97                 | 282                | 0                    | 0                    | 0              | Previously 3% collected by the Clerk of Court. |
|                       | <b>Total Operating Expenses</b> | <b>97</b>          | <b>282</b>         | <b>0</b>             | <b>0</b>             | <b>0</b>       | Now collected by Growth Management.            |
| 572.49-18             | Bank Analysis Fees              | 0                  | 14                 | 0                    | 50                   | 50             |  |
|                       | <b>Total Investment Expense</b> | <b>0</b>           | <b>14</b>          | <b>0</b>             | <b>50</b>            | <b>50</b>      |  |
| 572.64-10             | Equipment                       | 0                  | 0                  | 0                    | 11,000               | 11,000         | Herschel King Park - playground equipment      |
|                       | Roller Rink Youth Center        | 89,994             | 0                  | 0                    | 0                    | 0              |  |
|                       | <b>Total Capital Expenses</b>   | <b>89,994</b>      | <b>0</b>           | <b>0</b>             | <b>11,000</b>        | <b>11,000</b>  |  |
| 587.98-50             | Reserve for Future Capital      | 0                  | 16,770             | 12,946               | 3,904                | (9,042)        |  |
|                       | <b>Total Reserves</b>           | <b>0</b>           | <b>16,770</b>      | <b>12,946</b>        | <b>3,904</b>         | <b>(9,042)</b> |  |
|                       | <b>TOTAL FUND EXPENSES</b>      | <b>90,091</b>      | <b>17,052</b>      | <b>12,946</b>        | <b>14,954</b>        | <b>2,008</b>   |  |

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

**PARK IMPACT FEE ZONE 3**

**SPECIAL REVENUE FUND**

| Fund 134<br>Dept 4900 | DESCRIPTION                           | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/-  | COMMENTS                                       |
|-----------------------|---------------------------------------|--------------------|--------------------|----------------------|----------------------|-----------------|--|
|                       | <b>Revenues</b>                       |                    |                    |                      |                      |                 |  |
| 363.27-01             | Zone 3 - Recreation Impact Fee        | 2,156              | 13,423             | 805                  | 300                  | (505)           |  |
| 361.10-00             | Interest                              | 3,531              | 550                | 904                  | 100                  | (804)           |  |
| 399.00-00             | Cash Carry Forward                    | 140,627            | 7,518              | 18,087               | 5,860                | (12,227)        |  |
| 398.00-00             | Less 5% Statutory Reduction           | 0                  | (699)              | (85)                 | (20)                 | 65              |  |
|                       | <b>TOTAL FUND REVENUES</b>            | <b>146,314</b>     | <b>20,792</b>      | <b>19,711</b>        | <b>6,240</b>         | <b>(13,471)</b> |  |
|                       | <b>Expenses</b>                       |                    |                    |                      |                      |                 |  |
| 572.31-11             | Administration Fee                    | 65                 | 403                | 0                    | 0                    | 0               | Previously 3% collected by the Clerk of Court. |
|                       | <b>Total Operating Expenses</b>       | <b>65</b>          | <b>403</b>         | <b>0</b>             | <b>0</b>             | <b>0</b>        | Now collected by Growth Management.            |
| 572.49-18             | Bank Analysis Fees                    | 0                  | 51                 | 0                    | 100                  | 100             |  |
|                       | <b>Total Investment Expense</b>       | <b>0</b>           | <b>51</b>          | <b>0</b>             | <b>100</b>           | <b>100</b>      |  |
|                       | <b>Project #</b>                      |                    |                    |                      |                      |                 |  |
| 305001                | Old Dixie Community Park              | 73,577             | 0                  | 0                    | 0                    | 0               |  |
| 320120                | FCRA Install Timers Light             | 7,031              | 0                  | 0                    | 0                    | 0               |  |
| 320155                | FCRA Pave Bleachers                   | 12,229             | 20,389             | 0                    | 0                    | 0               |  |
| 305550                | Old Dixie Community Park Parking Area | 1,729              | 0                  | 0                    | 0                    | 0               |  |
| 305290                | Old Dixie Community Park Restroom     | 1,677              | 0                  | 0                    | 0                    | 0               |  |
| 185010                | CR 13 Property Ball Fields            | 13,945             | 0                  | 0                    | 0                    | 0               |  |
|                       | <b>Total Capital Expenses</b>         | <b>110,188</b>     | <b>20,389</b>      | <b>0</b>             | <b>0</b>             | <b>0</b>        |  |
| 587.98-50             | Reserve for Future Capital            | 0                  | 0                  | 19,711               | 6,140                | (13,571)        |  |
|                       | <b>Total Reserves</b>                 | <b>0</b>           | <b>0</b>           | <b>19,711</b>        | <b>6,140</b>         | <b>(13,571)</b> |  |
|                       | <b>TOTAL FUND EXPENSES</b>            | <b>110,253</b>     | <b>20,792</b>      | <b>19,711</b>        | <b>6,240</b>         | <b>(13,471)</b> |  |

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

**PARK IMPACT FEE ZONE 4**

**SPECIAL REVENUE FUND**

| Fund 135<br>Dept 4900 | DESCRIPTION                     | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/- | COMMENTS                                      |
|-----------------------|---------------------------------|--------------------|--------------------|----------------------|----------------------|----------------|---|
|                       | <b>Revenues</b>                 |                    |                    |                      |                      |                |   |
| 363.27-01             | Zone 4 - Recreation Impact Fee  | 9,221              | 6,736              | 4,564                | 3,000                | (1,564)        |   |
| 361.10-00             | Interest                        | 2,145              | 809                | 1,142                | 200                  | (942)          |   |
| 399.00-00             | Cash Carry Forward              | 44,274             | 56,175             | 22,831               | 65,765               | 42,934         |   |
| 398.00-00             | Less 5% Statutory Reduction     | 0                  | (377)              | (286)                | (160)                | 126            |   |
|                       | <b>TOTAL FUND REVENUES</b>      | <b>55,640</b>      | <b>63,343</b>      | <b>28,251</b>        | <b>68,805</b>        | <b>40,554</b>  |   |
|                       | <b>Expenses</b>                 |                    |                    |                      |                      |                |   |
| 572.31-11             | Administration Fee              | 277                | 202                | 137                  | 0                    | (137)          | Previously 3% collected by the Clerk of Court |
|                       | <b>Total Operating Expenses</b> | <b>277</b>         | <b>202</b>         | <b>137</b>           | <b>0</b>             | <b>(137)</b>   | now collected by Growth Management.           |
| 572.49-18             | Bank Analysis Fees              | 0                  | 96                 | 0                    | 150                  | 150            |   |
|                       | <b>Total Investment Expense</b> | <b>0</b>           | <b>96</b>          | <b>0</b>             | <b>150</b>           | <b>150</b>     |   |
| 587.98-50             | Reserve for Future Capital      | 0                  | 23,141             | 28,114               | 68,655               | 40,541         |   |
|                       | <b>Total Reserves</b>           | <b>0</b>           | <b>23,141</b>      | <b>28,114</b>        | <b>68,655</b>        | <b>40,541</b>  |   |
| <b>Project #</b>      |                                 |                    |                    |                      |                      |                |   |
| 240310                | Hidden Trails Park DNSD         | 0                  | 40,000             | 0                    | 0                    | 0              |   |
|                       | <b>Total Capital Expenses</b>   | <b>0</b>           | <b>40,000</b>      | <b>0</b>             | <b>0</b>             | <b>0</b>       |   |
|                       | <b>TOTAL FUND EXPENSES</b>      | <b>277</b>         | <b>63,439</b>      | <b>28,251</b>        | <b>68,805</b>        | <b>40,554</b>  |   |

## TRANSPORTATION IMPACT FEE

### Brief Overview

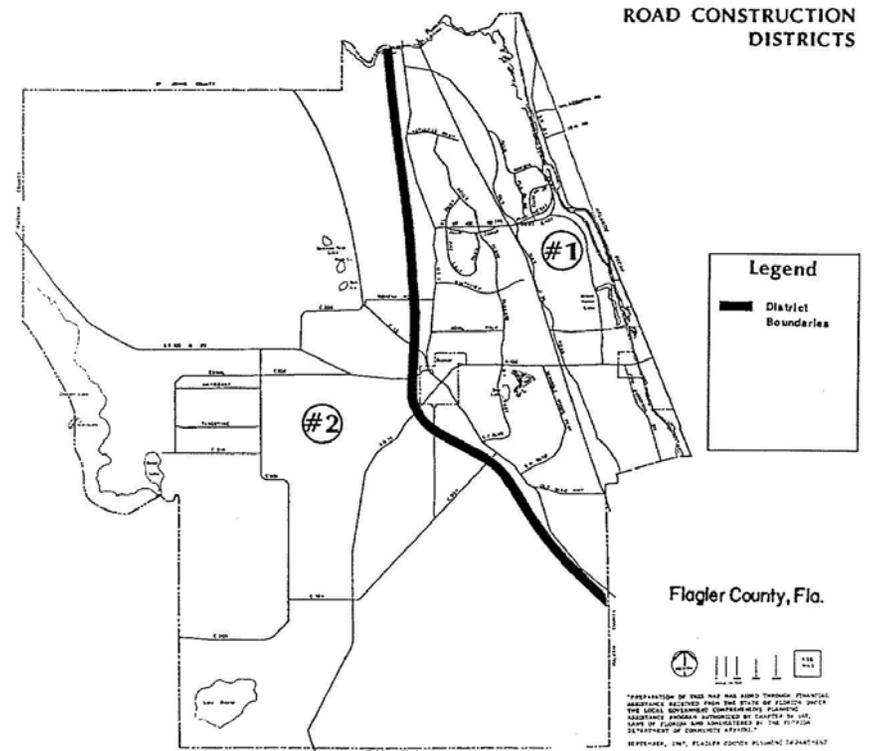
On September 2, 2003, the Board of County Commissioners adopted Ordinance No. 2003-14 amending previous ordinances establishing the Transportation Impact Fee.

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.



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

**TRANSPORTATION IMPACT FEES-SUMMARY**

**SPECIAL REVENUE FUND**

| DESCRIPTION                          | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) |
|--------------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|
| <b>Revenues</b>                      |                    |                    |                      |                      |                  |
| Grant                                | 1,312,500          | 2,273,338          | 259,800              | 1,500,000            | 1,240,200        |
| Interest                             | 110,067            | 84,637             | 96,407               | 45,600               | (50,807)         |
| Interfund Transfers In               | 241,817            | 80,005             | 0                    | 0                    | 0                |
| Transportation Impact Fees           | 321,116            | 366,056            | 467,732              | 205,000              | (262,732)        |
| City of Palm Coast Contribution      | 139,728            | 0                  | 0                    | 0                    | 0                |
| Less 5% Statutory Reduction          | 0                  | 0                  | (28,206)             | (12,530)             | 15,676           |
| Cash Carry Forward                   | 2,238,697          | 2,228,809          | 2,914,871            | 8,094,394            | 5,179,523        |
| <b>Total Revenues</b>                | <b>4,363,925</b>   | <b>5,032,845</b>   | <b>3,710,604</b>     | <b>9,832,464</b>     | <b>6,121,860</b> |
| <b>Expenses</b>                      |                    |                    |                      |                      |                  |
| Transportation Impact Fee East       |                    |                    |                      |                      |                  |
| Operating                            | 0                  | 90                 | 0                    | 1,000                | 1,000            |
| Capital Projects                     | 125,686            | 0                  | 0                    | 1,017,000            | 1,017,000        |
| Reserves                             | 0                  | 0                  | 345,373              | 3,347,780            | 3,002,407        |
| Transportation Impact Fee West       |                    |                    |                      |                      |                  |
| Operating                            | 1,683              | 77                 | 0                    | 100                  | 100              |
| Debt Service                         | 10,409             | 3,105              | 0                    | 0                    | 0                |
| Reserves                             | 0                  | 0                  | 121,395              | 53,182               | (68,213)         |
| Transportation Impact Fee Palm Coast |                    |                    |                      |                      |                  |
| Operating                            | 269                | 1,470              | 0                    | 1,500                | 1,500            |
| Capital Projects                     | 112,796            | 0                  | 0                    | 0                    | 0                |
| Reserves                             | 0                  | 0                  | 0                    | 4,271,565            | 4,271,565        |
| Transportation Impact Fee New East   |                    |                    |                      |                      |                  |
| Operating                            | 127,898            | 3,198              | 1,950                | 350                  | (1,600)          |
| Transfers                            | 241,817            | 80,005             | 0                    | 0                    | 0                |
| Capital Projects                     | 1,514,558          | 35,798             | 308,400              | 540,000              | 231,600          |
| Reserves                             | 0                  | 0                  | 2,933,486            | 599,987              | (2,333,499)      |
| <b>Total Expenses</b>                | <b>2,135,116</b>   | <b>123,743</b>     | <b>3,710,604</b>     | <b>9,832,464</b>     | <b>6,121,860</b> |
| <b>Revenues vs .Expenses</b>         | <b>2,228,809</b>   | <b>4,909,102</b>   | <b>0</b>             | <b>0</b>             | <b>0</b>         |

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

**TRANSPORTATION IMPACT FEE EAST- OLD**

**SPECIAL REVENUE FUND**

| <b>Fund 130</b>  | <b>DESCRIPTION</b>                | <b>ACTUAL</b>   | <b>ACTUAL</b>    | <b>BUDGETED</b> | <b>APPROVED</b>  | <b>CHANGES</b>   | <b>COMMENTS</b> |
|------------------|-----------------------------------|-----------------|------------------|-----------------|------------------|------------------|-----------------|
| <b>Dept 1450</b> |                                   | <b>FY 06-07</b> | <b>FY 07-08</b>  | <b>FY 08-09</b> | <b>FY 09-10</b>  | <b>+/(-)</b>     |                 |
|                  | <b>Revenues</b>                   |                 |                  |                 |                  |                  |                 |
| 334.49-14        | FDOT-USA/Royal Palm Turn          | 0               | 0                | 0               | 1,000,000        | 1,000,000        |                 |
| 331.49-08        | FDOT LAP Matanzas Woods Parkway   | 0               | 2,990,399        | 0               | 0                | 0                |                 |
| 334.49-03        | FDOT Old Kings Road-Forest Grv    | 0               | 0                | 0               | 0                | 0                |                 |
| 361.10-00        | Interest                          | 9,040           | 2,689            | 0               | 17,000           | 17,000           |                 |
| 381.00-00        | Interfund Transfers In            | 241,817         | 80,005           | 0               | 0                | 0                |                 |
| 399.00-00        | Cash Carry Forward                | 151,456         | 276,627          | 345,373         | 3,349,630        | 3,004,257        |                 |
| 398.00-00        | Less 5% Statutory Reduction       | 0               | 0                | 0               | (850)            | (850)            |                 |
|                  | <b>TOTAL FUND REVENUES</b>        | <b>402,313</b>  | <b>3,349,720</b> | <b>345,373</b>  | <b>4,365,780</b> | <b>4,020,407</b> |                 |
|                  | <b>Expenses</b>                   |                 |                  |                 |                  |                  |                 |
| 541.31-10        | Professional Fees                 | 0               | 49               | 0               | 600              | 600              |                 |
| 541.49-18        | Administrative Fees               | 0               | 41               | 0               | 400              | 400              |                 |
|                  | <b>Total Operating Expenses</b>   | <b>0</b>        | <b>90</b>        | <b>0</b>        | <b>1,000</b>     | <b>1,000</b>     |                 |
| <b>Project #</b> |                                   |                 |                  |                 |                  |                  |                 |
| 517068           | US1 & Royal Palm Turn             | 0               | 0                | 0               | 1,017,000        | 1,017,000        |                 |
| 001220           | Old Kings Road North              | 48,927          | 0                | 0               | 0                | 0                |                 |
| 010816           | Matanzas Woods Parkway            | 76,759          | 0                | 0               | 0                | 0                |                 |
|                  | <b>Total Capital Projects</b>     | <b>125,686</b>  | <b>0</b>         | <b>0</b>        | <b>1,017,000</b> | <b>1,017,000</b> |                 |
| 587.98-50        | Reserve - Future Capital Projects | 0               | 0                | 345,373         | 3,347,780        | 3,002,407        |                 |
|                  | <b>Total Reserves</b>             | <b>0</b>        | <b>0</b>         | <b>345,373</b>  | <b>3,347,780</b> | <b>3,002,407</b> |                 |
|                  | <b>TOTAL FUND EXPENSES</b>        | <b>125,686</b>  | <b>90</b>        | <b>345,373</b>  | <b>4,365,780</b> | <b>4,020,407</b> |                 |

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

**TRANSPORTATION IMPACT FEE WEST**

**SPECIAL REVENUE FUND**

| Fund 131<br>Dept 1450 | DESCRIPTION                       | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS  |
|-----------------------|-----------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|---|
|                       | <b>Revenues</b>                   |                    |                    |                      |                      |                  |   |
| 361.10-00             | Interest                          | 4,126              | 3,357              | 19,885               | 100                  | (19,785)         |   |
| 363.20-01             | Transportation Impact Fees - West | 56,094             | 104,380            | 88,151               | 15,000               | (73,151)         |   |
| 399.00-00             | Cash Carry Forward                | (128,746)          | (80,618)           | 18,760               | 38,937               | 20,177           |   |
| 398.00-00             | Less 5% Statutory Reduction       | 0                  | 0                  | (5,401)              | (755)                | 4,646            |   |
|                       | <b>TOTAL FUND REVENUES</b>        | <b>(68,526)</b>    | <b>27,119</b>      | <b>121,395</b>       | <b>53,282</b>        | <b>(68,113)</b>  |   |
|                       | <b>Expenses</b>                   |                    |                    |                      |                      |                  |   |
| 541.31-11             | Administration Fee                | 1,683              | 0                  | 0                    | 0                    | 0                | Previously collected by the Clerk of Court. Now collected by Growth Management. |
| 541.49-18             | Bank Analysis Fees                | 0                  | 77                 | 0                    | 100                  | 100              |   |
|                       | <b>Total Operating Expenses</b>   | <b>1,683</b>       | <b>77</b>          | <b>0</b>             | <b>100</b>           | <b>100</b>       |   |
| 541.72-30             | Interest on Loan/Lease            | 10,409             | 3,105              | 0                    | 0                    | 0                |   |
|                       | <b>Total Debt Service</b>         | <b>10,409</b>      | <b>3,105</b>       | <b>0</b>             | <b>0</b>             | <b>0</b>         |   |
| 587.98-50             | Reserve - Future Capital Projects | 0                  | 0                  | 121,395              | 53,182               | (68,213)         |   |
|                       | <b>Total Reserves</b>             | <b>0</b>           | <b>0</b>           | <b>121,395</b>       | <b>53,182</b>        | <b>(68,213)</b>  |   |
|                       | <b>TOTAL FUND EXPENSES</b>        | <b>12,092</b>      | <b>3,182</b>       | <b>121,395</b>       | <b>53,282</b>        | <b>(68,113)</b>  |   |

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

**TRANSPORTATION IMPACT FEE PALM COAST**

**SPECIAL REVENUE FUND**

| <b>Fund 136</b>  | <b>DESCRIPTION</b>                | <b>ACTUAL</b>    | <b>ACTUAL</b>    | <b>BUDGETED</b> | <b>APPROVED</b>  | <b>CHANGES</b>   | <b>COMMENTS</b>                           |
|------------------|-----------------------------------|------------------|------------------|-----------------|------------------|------------------|---|
| <b>Dept 1450</b> |                                   | <b>FY 06-07</b>  | <b>FY 07-08</b>  | <b>FY 08-09</b> | <b>FY 09-10</b>  | <b>+/(-)</b>     |   |
|                  | <b>Revenues</b>                   |                  |                  |                 |                  |                  |   |
| 331.49-07        | FDOT Grant-Matantas Wood ROW      | 1,312,500        | 0                | 0               | 0                | 0                |   |
| 331.49-08        | FDOT Grant-Matantas Wood Pkwy     | 0                | 2,237,817        | 0               | 0                | 0                | Per Interlocal agreement dated 06/10/2005 |
| 361.10-00        | Interest                          | 49,965           | 61,744           | 0               | 26,000           | 26,000           |   |
| 398.00-00        | Less 5% Statutory Reduction       | 0                | 0                | 0               | (1,300)          | (1,300)          |   |
| 399.00-00        | Cash Carry Forward                | 676,274          | 1,925,674        | 0               | 4,248,365        | 4,248,365        |   |
|                  | <b>TOTAL FUND REVENUES</b>        | <b>2,038,739</b> | <b>4,225,235</b> | <b>0</b>        | <b>4,273,065</b> | <b>4,273,065</b> |   |
|                  | <b>Expenses</b>                   |                  |                  |                 |                  |                  |   |
| 541.31-10        | Professional Services             | 246              | 1,058            | 0               | 1,000            | 1,000            |   |
| 541.34-10        | Other Contracted Services         | 23               | 0                | 0               | 0                | 0                |   |
| 541.49-18        | Bank Analysis Fees                | 0                | 412              | 0               | 500              | 500              |   |
|                  | <b>Total Operating Expenses</b>   | <b>269</b>       | <b>1,470</b>     | <b>0</b>        | <b>1,500</b>     | <b>1,500</b>     |   |
| <b>Project #</b> |                                   |                  |                  |                 |                  |                  |   |
| 010816           | Matanzas Woods Parkway            | 112,796          | 0                | 0               | 0                | 0                |   |
|                  | <b>Total Capital Projects</b>     | <b>112,796</b>   | <b>0</b>         | <b>0</b>        | <b>0</b>         | <b>0</b>         |   |
| 587.98-50        | Reserve - Future Capital Projects | 0                | 0                | 0               | 4,271,565        | 4,271,565        |   |
|                  | <b>Total Reserves</b>             | <b>0</b>         | <b>0</b>         | <b>0</b>        | <b>4,271,565</b> | <b>4,271,565</b> |   |
|                  | <b>TOTAL FUND EXPENSES</b>        | <b>113,065</b>   | <b>1,470</b>     | <b>0</b>        | <b>4,273,065</b> | <b>4,273,065</b> |   |

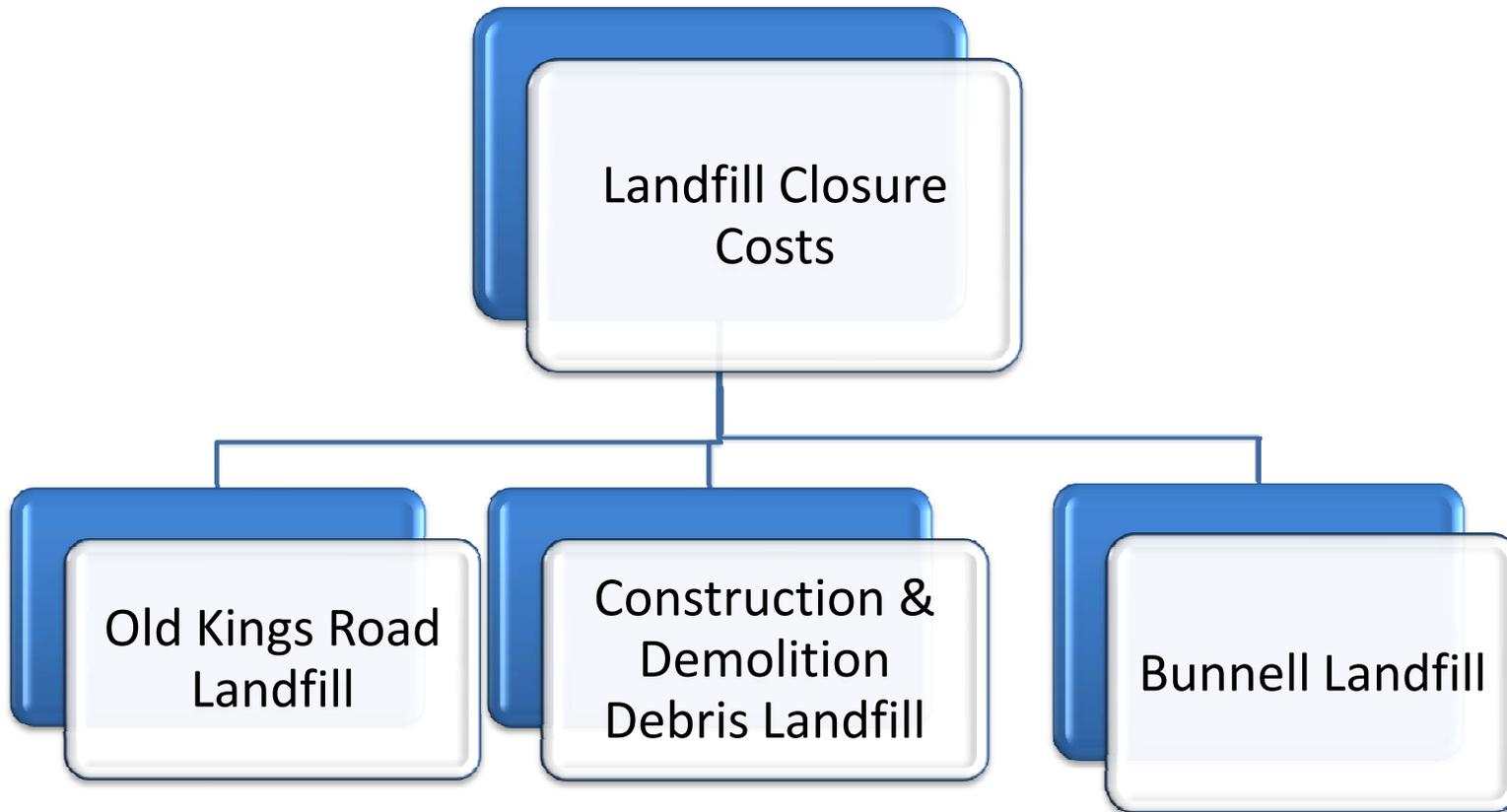
Note: These fees were collected on behalf of the City of Palm Coast. The City has now implemented their own Impact Fee Ordinance.

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

**TRANSPORTATION IMPACT FEE EAST NEW**

**SPECIAL REVENUE FUND**

| <b>Fund 137</b>  | <b>DESCRIPTION</b>                | <b>ACTUAL</b>    | <b>ACTUAL</b>   | <b>BUDGETED</b>  | <b>APPROVED</b>  | <b>CHANGES</b>     | <b>COMMENTS</b>                                 |
|------------------|-----------------------------------|------------------|-----------------|------------------|------------------|--------------------|---|
| <b>Dept 1450</b> |                                   | <b>FY 06-07</b>  | <b>FY 07-08</b> | <b>FY 08-09</b>  | <b>FY 09-10</b>  | <b>+/(-)</b>       |   |
|                  | <b>Revenues</b>                   |                  |                 |                  |                  |                    |   |
| 331.43-01        | FDOT LAP - Matanzas/I95 IJR       | 0                | 9,630           | 259,800          | 0                | (259,800)          |   |
| 331.49-08        | FDOT Grant-Matanzas Woods Pkwy    | 0                | 25,891          | 0                | 0                | 0                  |   |
| 334.43-01        | FDOT Grant - Matanzas Woods PD&E  | 0                | 0               | 0                | 500,000          | 500,000            |   |
| 361.10-00        | Interest                          | 46,936           | 16,847          | 76,522           | 2,500            | (74,022)           |   |
| 363.20-01        | Road & Street Impact Fees         | 265,022          | 261,676         | 379,581          | 190,000          | (189,581)          |   |
| 366.04-13        | City of Palm Coast Contribution   | 139,728          | 0               | 0                | 0                | 0                  |   |
| 399.00-00        | Cash Carry Forward                | 1,539,713        | 107,126         | 2,550,738        | 457,462          | (2,093,276)        |   |
| 398.00-00        | Less 5% Statutory Reduction       | 0                | 0               | (22,805)         | (9,625)          | 13,180             |   |
|                  | <b>TOTAL FUND REVENUES</b>        | <b>1,991,399</b> | <b>421,170</b>  | <b>3,243,836</b> | <b>1,140,337</b> | <b>(2,103,499)</b> |   |
|                  | <b>Expenses</b>                   |                  |                 |                  |                  |                    |   |
| 541.31-10        | Transportation Study              | 115,366          | 2,495           | 0                | 0                | 0                  |   |
| 541.31-11        | Administrative Fees               | 7,909            | 0               | 0                | 0                | 0                  | Previously collected by the Clerk of Court. Now |
| 541.31-10        | Investment Fees                   | 482              | 344             | 1,800            | 100              | (1,700)            | collected by Growth Management.                 |
| 541.34-10        | Bank Analysis Fees                | 26               | 359             | 150              | 250              | 100                |   |
| 541.34-20        | Staff Time                        | 4,115            | 0               | 0                | 0                | 0                  |   |
|                  | <b>Total Operating Expenses</b>   | <b>127,898</b>   | <b>3,198</b>    | <b>1,950</b>     | <b>350</b>       | <b>(1,600)</b>     |   |
| 581.91-90        | Transfer to Impact Fee East       | 241,817          | 80,005          | 0                | 0                | 0                  |   |
|                  | <b>Total Transfers</b>            | <b>241,817</b>   | <b>80,005</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>           |   |
| <b>Project #</b> |                                   |                  |                 |                  |                  |                    |   |
| 001220           | Old Kings Road North              | 356,184          | 0               | 0                | 0                | 0                  |   |
| 010816           | Matanzas Woods Parkway            | 1,152,986        | 19,771          | 33,600           | 0                | (33,600)           |   |
| 490196           | Matanzas Woods Interchange Design | 5,387            | 16,027          | 274,800          | 15,000           | (259,800)          |   |
| 490197           | Matanzas Woods PD&E               | 0                | 0               | 0                | 525,000          | 525,000            | See Capital Section 7                           |
|                  | <b>Total Capital Projects</b>     | <b>1,514,558</b> | <b>35,798</b>   | <b>308,400</b>   | <b>540,000</b>   | <b>231,600</b>     |   |
| 541.63.10        | Reserves                          | 0                | 0               | 2,933,486        | 599,987          | (2,333,499)        |   |
|                  | <b>Total Reserves</b>             | <b>0</b>         | <b>0</b>        | <b>2,933,486</b> | <b>599,987</b>   | <b>(2,333,499)</b> |   |
|                  | <b>TOTAL FUND EXPENSES</b>        | <b>1,884,273</b> | <b>119,001</b>  | <b>3,243,836</b> | <b>1,140,337</b> | <b>(2,103,499)</b> |   |





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

**LONG TERM CLOSURE-OLD KINGS ROAD-GENERAL SERVICES**

**SPECIAL REVENUE FUND**

| Fund 145<br>Dept 3030/5000 | DESCRIPTION                      | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS   |
|----------------------------|----------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|--|
|                            | <b>Revenues</b>                  |                    |                    |                      |                      |                  |  |
| 361.10-00                  | Interest                         | 36,855             | 19,812             | 30,500               | 2,000                | (28,500)         | Opened 1977  |
| 399.00-00                  | Cash Carry Forward               | 727,764            | 711,850            | 660,338              | 609,155              | (51,183)         | Closed 1991  |
| 398.00-00                  | Less 5% Statutory Reduction      | 0                  | 0                  | (1,525)              | (100)                | 1,425            | Class 1, Household Garbage, Yard Waste                                     |
|                            | <b>TOTAL FUND REVENUES</b>       | <b>764,619</b>     | <b>731,662</b>     | <b>689,313</b>       | <b>611,055</b>       | <b>(78,258)</b>  |  |
|                            | <b>Expenses</b>                  |                    |                    |                      |                      |                  |  |
| 534.31-10                  | Professional Services            | 45,358             | 64,388             | 64,500               | 71,500               | 7,000            |  |
| 534.34-10                  | Other Contracted Services        | 0                  | 0                  | 0                    | 0                    | 0                |  |
| 534.34-20                  | Governmental Services            | 7,383              | 0                  | 10,200               | 0                    | (10,200)         |  |
| 534.43-10                  | Utility Expense                  | 28                 | 0                  | 0                    | 0                    | 0                |  |
| 581.91-10                  | Interfund Transfer               | 0                  | 0                  | 0                    | 0                    | 0                |  |
| 534.49-10                  | Other Current Charges            | 0                  | 0                  | 0                    | 0                    | 0                |  |
|                            | <b>Total Operating Expenses</b>  | <b>52,769</b>      | <b>64,388</b>      | <b>74,700</b>        | <b>71,500</b>        | <b>(3,200)</b>   |  |
| 534.49-18                  | Bank Fees                        | 0                  | 138                | 0                    | 200                  | 200              |  |
|                            | <b>Total Investment Expenses</b> | <b>0</b>           | <b>138</b>         | <b>0</b>             | <b>200</b>           | <b>200</b>       |  |
| 587.98-52                  | Reserve-Long Term Maintenance    | 0                  | 0                  | 614,613              | 539,355              | (75,258)         | FDEP determines the reserve amount which is required for 30 years or more. |
|                            | <b>Total Reserves</b>            | <b>0</b>           | <b>0</b>           | <b>614,613</b>       | <b>539,355</b>       | <b>(75,258)</b>  |  |
|                            | <b>TOTAL FUND EXPENSES</b>       | <b>52,769</b>      | <b>64,526</b>      | <b>689,313</b>       | <b>611,055</b>       | <b>(78,258)</b>  |  |

BUDGET NARRATIVE:

The Board of County Commissioners, through adoption of Resolution No. 96-54 (July 19, 1996), established a separate fund for long-term maintenance of the Old Kings Road Landfill in accordance with the Department of Environmental Protection regulations.

The mission of the Long Term Care Section is to provide long term care for County owned landfill facilities in an environmentally safe manner, required under State and Federal regulations.

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

**LONG TERM CLOSURE-C&D FACILITY- GENERAL SERVICES**

**SPECIAL REVENUE FUND**

| Fund 146<br>Dept 3030/5000       | DESCRIPTION                  | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/-  | COMMENTS   |
|----------------------------------|------------------------------|--------------------|--------------------|----------------------|----------------------|-----------------|--|
| <b>Revenues</b>                  |                              |                    |                    |                      |                      |                 |  |
| 361.10-00                        | Interest                     | 44,184             | 25,785             | 32,000               | 3,000                | (29,000)        | Opened 1991  |
| 399.00-00                        | Cash Carry Forward           | 872,410            | 902,624            | 908,863              | 927,139              | 18,276          | Closed 2006  |
| 398.00-00                        | Less 5% Statutory Reduction  | 0                  | 0                  | (1,600)              | (150)                | 1,450           | C&D Facility, Yard Waste   |
| <b>TOTAL FUND REVENUES</b>       |                              | <b>916,594</b>     | <b>928,409</b>     | <b>939,263</b>       | <b>929,989</b>       | <b>(9,274)</b>  |  |
| <b>Expenses</b>                  |                              |                    |                    |                      |                      |                 |  |
| 534.34-10                        | Other Contracted Services    | 0                  | 0                  | 36,500               | 36,500               | 0               |  |
| 581.91-10                        | Interfund Transfer           | 0                  | 0                  | 0                    | 0                    | 0               |  |
| 534.34-20                        | Governmental Services        | 13,971             | 0                  | 14,000               | 0                    | (14,000)        |  |
| <b>Total Operating Expenses</b>  |                              | <b>13,971</b>      | <b>0</b>           | <b>50,500</b>        | <b>36,500</b>        | <b>(14,000)</b> |  |
| <b>Total Investment Expenses</b> |                              |                    |                    |                      |                      |                 |  |
| 534.49-18                        | Bank Analysis Fees           | 0                  | 187                | 0                    | 200                  | 200             |  |
| <b>Total Investment Expenses</b> |                              | <b>0</b>           | <b>187</b>         | <b>0</b>             | <b>200</b>           | <b>200</b>      |  |
| <b>Total Reserves</b>            |                              |                    |                    |                      |                      |                 |  |
| 587.98-53                        | Reserve-Lg Term Mtce/Closure | 0                  | 0                  | 888,763              | 893,289              | 4,526           | FDEP determines the reserve amount which is required for 30 years or more. |
| <b>Total Reserves</b>            |                              | <b>0</b>           | <b>0</b>           | <b>888,763</b>       | <b>893,289</b>       | <b>4,526</b>    |  |
| <b>TOTAL FUND EXPENSES</b>       |                              | <b>13,971</b>      | <b>187</b>         | <b>939,263</b>       | <b>929,989</b>       | <b>(9,474)</b>  |  |

**BUDGET NARRATIVE:**

The Florida Administrative Code (F.A.C. ) Rule 62-701.730 requires a closure plan for a Construction and Demolition Debris facility in order to establish financial assurance to cover the costs for the closure and subsequent local governments.

The mission of the Long Term Care Section is to provide long term care for County owned landfill facilities in an environmentally safe manner, required under State and Federal regulations.

The escrow accounts for long-term maintenance requirements of the Flagler County Construction and Demolition Debris Facility (146). Two acres of the Flagler County Construction & Demolition Debris Facility waste area were closed.

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

**LONG TERM CLOSURE-BUNNELL-GENERAL SERVICES**

**SPECIAL REVENUE FUND**

| Fund 148<br>Dept 3030/5000 | DESCRIPTION                      | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS   |
|----------------------------|----------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|--|
|                            | <b>Revenues</b>                  |                    |                    |                      |                      |                  |  |
| 361.10-00                  | Interest                         | 19,700             | 10,632             | 12,000               | 1,000                | (11,000)         | Opened 1974  |
| 399.00-00                  | Cash Carry Forward               | 390,881            | 380,988            | 360,185              | 322,522              | (37,663)         | Closed 1989  |
| 398.00-00                  | Less 5% Statutory Reduction      | 0                  | 0                  | (600)                | (50)                 | 550              | Class 3, Furniture and Household Garbage                                   |
|                            | <b>TOTAL FUND REVENUES</b>       | <b>410,581</b>     | <b>391,620</b>     | <b>371,585</b>       | <b>323,472</b>       | <b>(48,113)</b>  |  |
| 534.31-10                  | Professional Services            | 25,750             | 27,550             | 42,200               | 43,450               | 1,250            |  |
| 534.34-20                  | Governmental Services            | 3,843              | 0                  | 15,000               | 0                    | (15,000)         |  |
| 581.91-10                  | Transfer-Landfill                | 0                  | 0                  | 0                    | 0                    | 0                |  |
|                            | <b>Total Operating Expenses</b>  | <b>29,593</b>      | <b>27,550</b>      | <b>57,200</b>        | <b>43,450</b>        | <b>(13,750)</b>  |  |
| 534.49-18                  | Bank Fees                        | 0                  | 75                 | 0                    | 150                  | 150              | FDEP determines the reserve amount which is required for 30 years or more. |
|                            | <b>Total Investment Expenses</b> | <b>0</b>           | <b>75</b>          | <b>0</b>             | <b>150</b>           | <b>150</b>       |  |
| 534.49-18                  | Reserve-Long Term Maintenance    | 0                  | 0                  | 314,385              | 279,872              | (34,513)         | FDEP determines the reserve amount which is required for 30 years or more. |
|                            | <b>Total Reserves</b>            | <b>0</b>           | <b>0</b>           | <b>314,385</b>       | <b>279,872</b>       | <b>(34,513)</b>  |  |
|                            | <b>TOTAL FUND EXPENSES</b>       | <b>29,593</b>      | <b>27,625</b>      | <b>371,585</b>       | <b>323,472</b>       | <b>(48,113)</b>  |  |

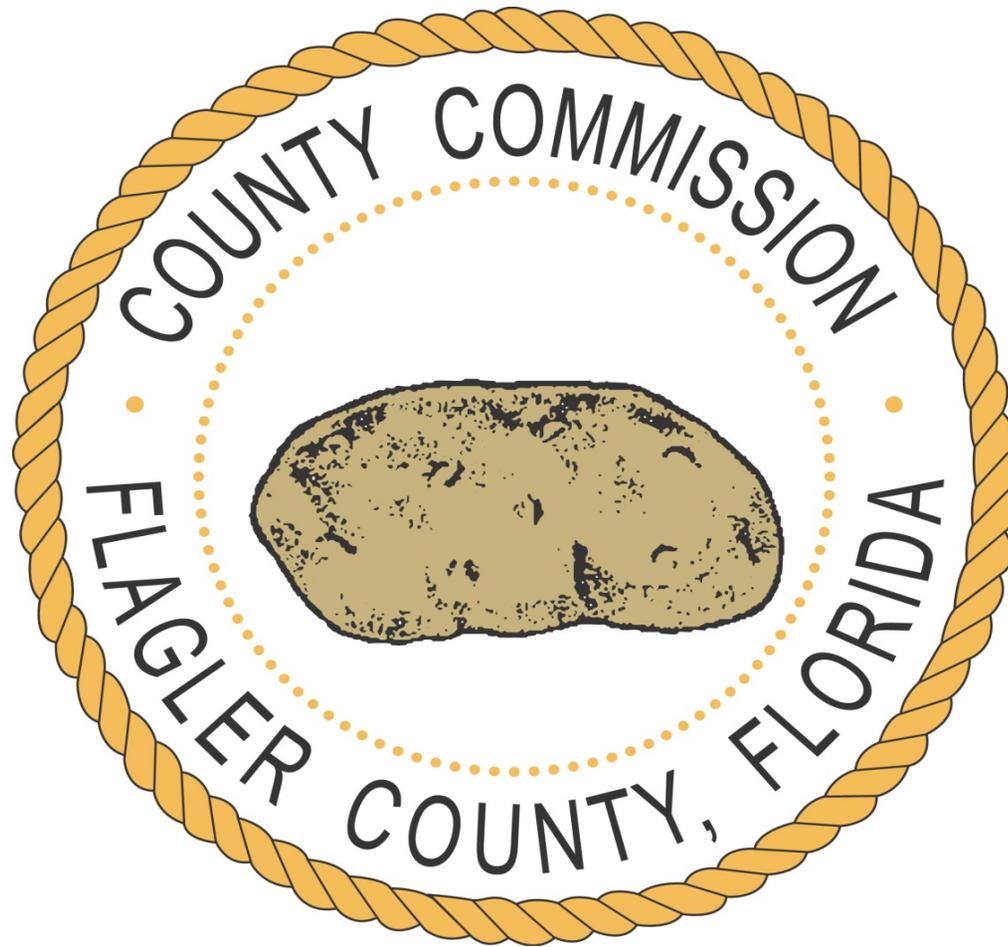
**BUDGET NARRATIVE:**

This fund was created for the accountability of maintenance for the Bunnell Landfill. Funds were realigned from the distribution of bond monies approved by the Board of County Commissioners in FY01.

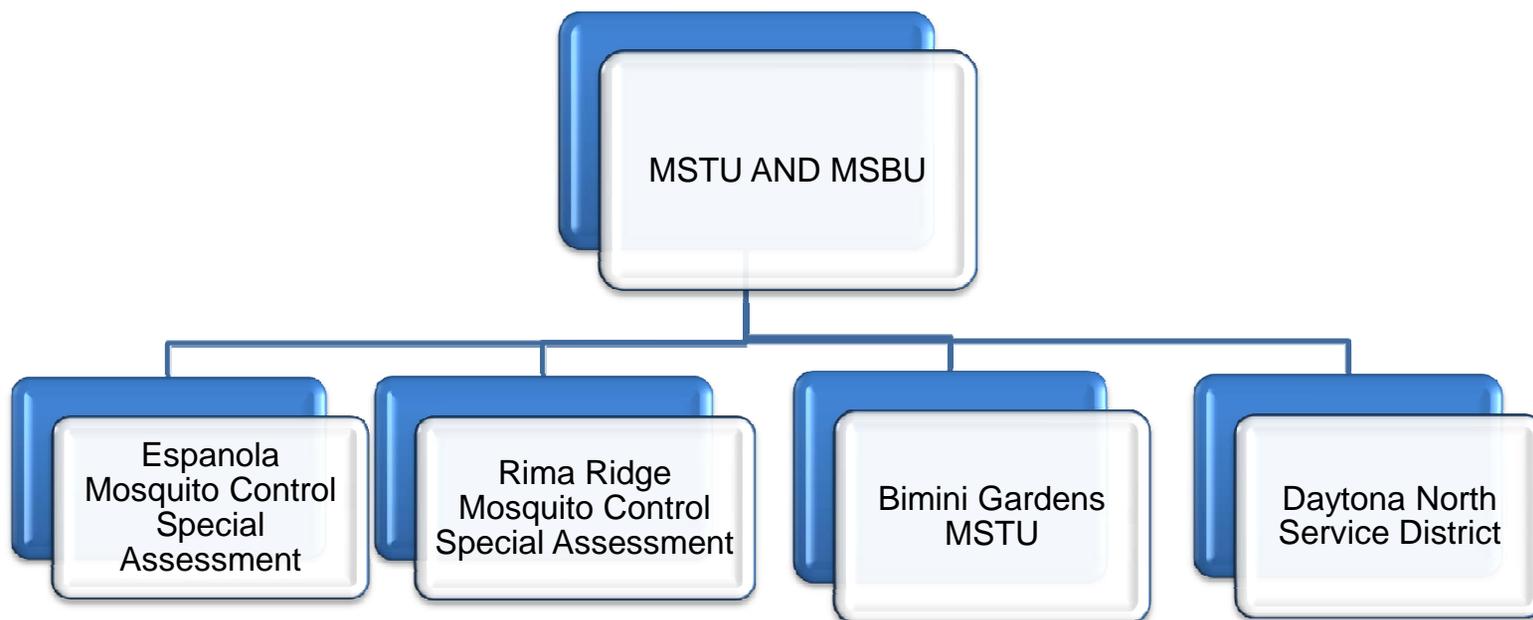
The mission of the Long Term Care Section is to provide long term care for County owned landfill facilities in an environmentally safe manner, required under State and Federal regulations.

The escrow account is established for long-term maintenance requirements of the closed Bunnell Landfill.

A solid waste consultant's services are being employed to perform the stormwater and groundwater monitoring, solid waste permit renewals, modifications and design work for the Flagler County closed landfill facilities. Flagler County personnel perform routine and corrective maintenance at the Bunnell Landfill to assure environmental and permit compliance.



## APPROVED BUDGET FY 2009-2010



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

**MSTU AND MSBU SUMMARY**

**SPECIAL REVENUE FUND**

| DESCRIPTION                    | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) |
|--------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|
| <b>Revenues</b>                |                    |                    |                      |                      |                  |
| Interest                       | 5,161              | 4,315              | 7,029                | 3,152                | (3,877)          |
| Grant                          | 15,886             | 14,062             | 17,500               | 17,500               | 0                |
| Mosquito Control Assessment    | 3,696              | 3,964              | 3,733                | 3,733                | 0                |
| Front Foot Assessment          | 5,763              | 5,787              | 5,887                | 5,887                | 0                |
| Excess Fees                    | 2,494              | 2,772              | 0                    | 0                    | 0                |
| Ninth Cent Fuel Tax            | 58,322             | 57,029             | 57,600               | 57,600               | 0                |
| Local Option Fuel Tax          | 13,702             | 14,472             | 14,400               | 14,400               | 0                |
| DNSD Assessment                | 262,075            | 261,540            | 264,080              | 283,741              | 19,661           |
| Less 5% Statutory Reduction    | 0                  | 0                  | (17,331)             | (17,428)             | (97)             |
| Cash Carry Forward             | 53,715             | 89,151             | 117,761              | 205,372              | 87,611           |
| <b>Total Revenues</b>          | <b>420,814</b>     | <b>453,092</b>     | <b>470,659</b>       | <b>573,957</b>       | <b>103,298</b>   |
| <b>Expenses</b>                |                    |                    |                      |                      |                  |
| Bimini Gardens MSTU            | 6,345              | 4,328              | 14,040               | 7,333                | (6,707)          |
| Espanola Special Assessment    | 8,113              | 7,059              | 18,214               | 20,911               | 2,697            |
| Rima Ridge Special Assessment  | 8,241              | 7,508              | 25,209               | 29,592               | 4,383            |
| Daytona North Service District | 269,336            | 334,880            | 413,196              | 516,121              | 102,925          |
| <b>Total Expenses</b>          | <b>292,035</b>     | <b>353,775</b>     | <b>470,659</b>       | <b>573,957</b>       | <b>103,298</b>   |
| <b>Revenues vs. Expenses</b>   | <b>128,779</b>     | <b>99,317</b>      | <b>0</b>             | <b>0</b>             | <b>0</b>         |

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

**ESPANOLA SPECIAL ASSESSMENT**

**SPECIAL REVENUE FUND**

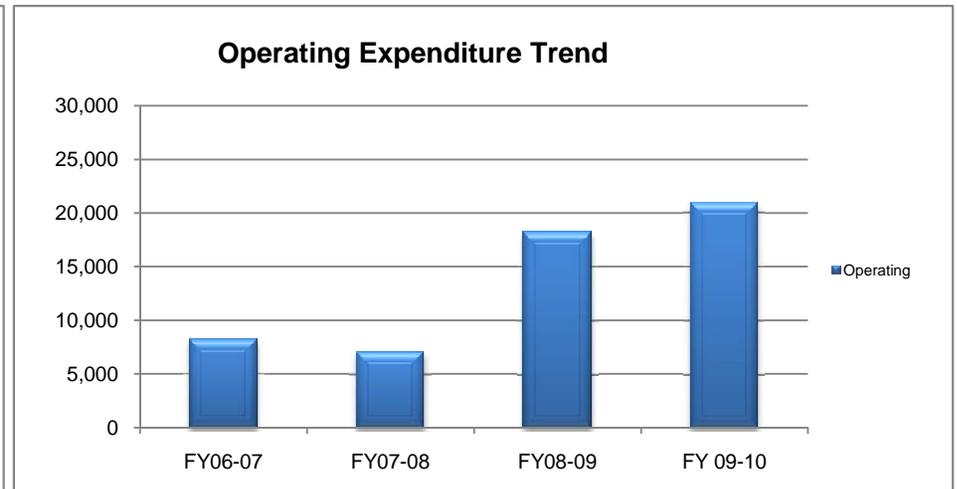
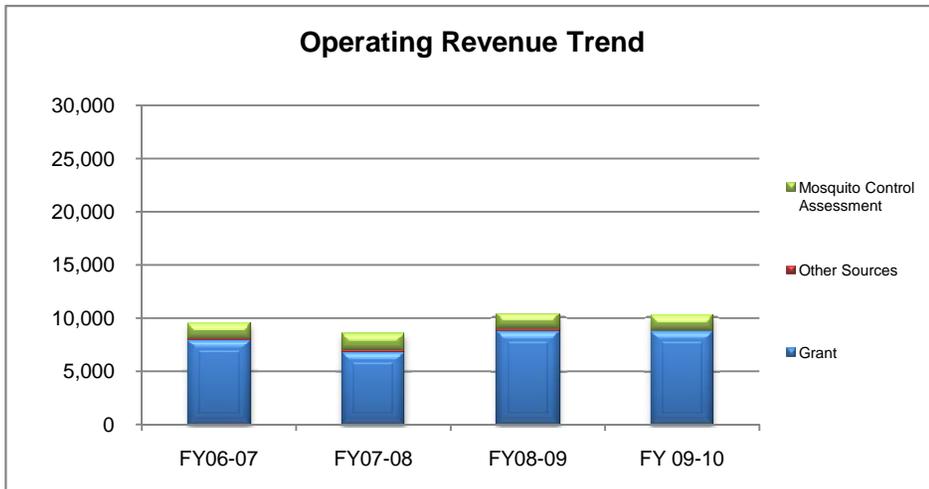
| Fund 177<br>Dept 4920           | DESCRIPTION                    | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS                                  |
|---------------------------------|--------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|---|
| <b>Revenues</b>                 |                                |                    |                    |                      |                      |                  |   |
| 334.61-03                       | State Grant Mosquito Control   | 7,910              | 6,822              | 8,750                | 8,750                | 0                | Dept. of Agriculture & Consumer Services. |
| 361.10-00                       | Interest                       | 192                | 222                | 240                  | 100                  | (140)            |   |
| 363.10-12                       | Mosquito Control Assessment    | 1,350              | 1,458              | 1,335                | 1,335                | 0                |   |
| 363.10-14                       | Delinquent Special Assessments | 15                 | 65                 | 0                    | 0                    | 0                |   |
| 398.00-00                       | Less 5% Statutory Reduction    | 0                  | 0                  | (79)                 | (72)                 | 7                |   |
| 399.00-00                       | Cash Carry Forward             | 14,186             | 0                  | 7,968                | 10,798               | 2,830            |   |
| <b>TOTAL FUND REVENUES</b>      |                                | <b>23,653</b>      | <b>8,567</b>       | <b>18,214</b>        | <b>20,911</b>        | <b>2,697</b>     |   |
| <b>Expenses</b>                 |                                |                    |                    |                      |                      |                  |   |
| 562.34-10                       | Mosquito Control District      | 7,910              | 6,822              | 17,833               | 20,600               | 2,767            |   |
| 562.34-16                       | Comm Fees - Tax Collector      | 27                 | 30                 | 60                   | 30                   | (30)             |   |
| 562.34-19                       | Property Appraiser Fees        | 176                | 207                | 221                  | 221                  | 0                |   |
| 562.34-90                       | Taxes & Assessments            | 0                  | 0                  | 100                  | 50                   | (50)             |   |
| <b>Total Operating Expenses</b> |                                | <b>8,113</b>       | <b>7,059</b>       | <b>18,214</b>        | <b>20,901</b>        | <b>2,687</b>     |   |
| 562.49-18                       | Bank Analysis Fees             | 0                  | 0                  | 0                    | 10                   | 10               |   |
| <b>Total Investment Expense</b> |                                | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>10</b>            | <b>10</b>        |   |
| <b>TOTAL FUND EXPENSES</b>      |                                | <b>8,113</b>       | <b>7,059</b>       | <b>18,214</b>        | <b>20,911</b>        | <b>2,697</b>     |   |



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

**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.

Cost per special assessment unit is \$11.76 each.

**SUMMARY**

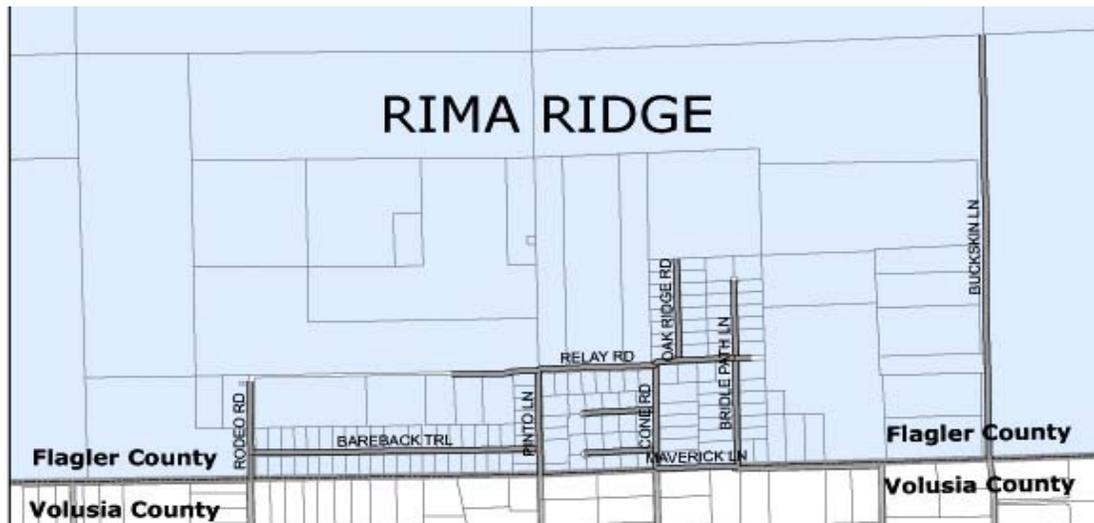
|                             | ACTUAL<br>FY06-07 | ACTUAL<br>FY07-08 | BUDGETED<br>FY08-09 | APPROVED<br>FY 09-10 |
|-----------------------------|-------------------|-------------------|---------------------|----------------------|
| <b>Revenues</b>             |                   |                   |                     |                      |
| Grant                       | 7,910             | 6,822             | 8,750               | 8,750                |
| Other Sources               | 192               | 222               | 240                 | 100                  |
| Mosquito Control Assessment | 1,365             | 1,523             | 1,335               | 1,335                |
| Less 5% Statutory Reduction | 0                 | 0                 | (79)                | (72)                 |
| Cash Carry Forward          | 14,186            | 0                 | 7,968               | 10,798               |
|                             | <b>23,653</b>     | <b>8,567</b>      | <b>18,214</b>       | <b>20,911</b>        |
| <b>Expenses</b>             |                   |                   |                     |                      |
| Operating                   | 8,113             | 7,059             | 18,214              | 20,911               |
|                             | <b>8,113</b>      | <b>7,059</b>      | <b>18,214</b>       | <b>20,911</b>        |

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

**RIMA RIDGE SPECIAL ASSESSMENT**

**SPECIAL REVENUE FUND**

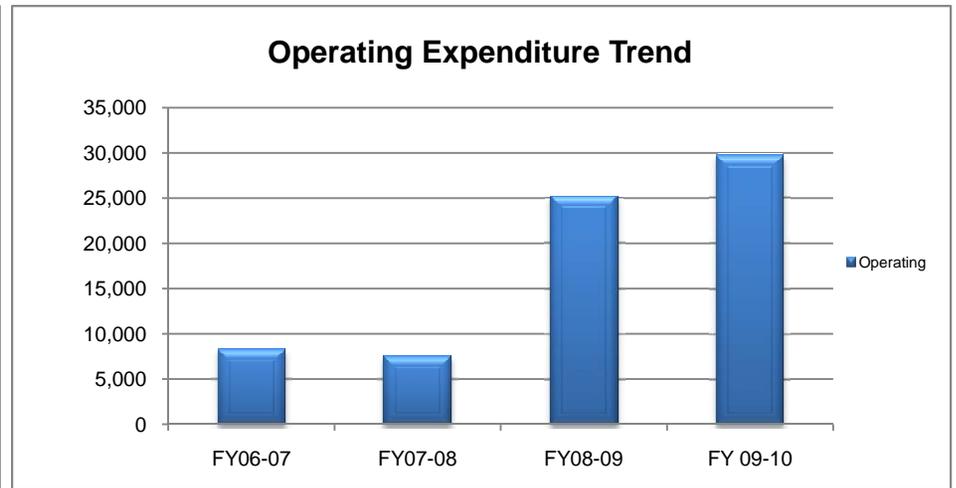
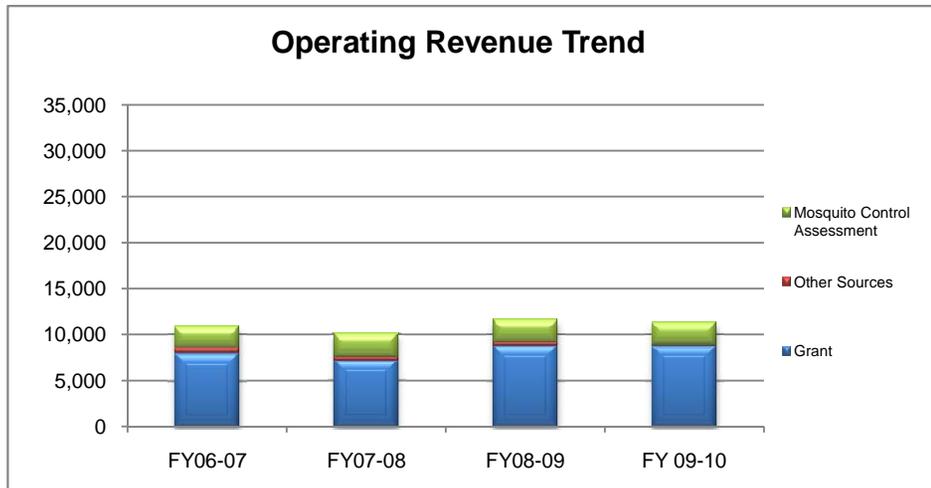
| Fund 178<br>Dept 4920            | DESCRIPTION                  | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/- | COMMENTS                                 |
|----------------------------------|------------------------------|--------------------|--------------------|----------------------|----------------------|----------------|--|
| <b>Revenues</b>                  |                              |                    |                    |                      |                      |                |  |
| 334.61-03                        | State Grant/Mosquito Control | 7,976              | 7,240              | 8,750                | 8,750                | 0              | Dept. of Agriculture & Consumer Services |
| 361.10-00                        | Interest                     | 499                | 395                | 425                  | 150                  | (275)          |  |
| 363.10-12                        | Mosquito Control Assessment  | 2,331              | 2,441              | 2,398                | 2,398                | 0              |  |
| 398.00-00                        | Less 5% Statutory Reduction  | 0                  | 0                  | (141)                | (113)                | 28             |  |
| 399.00-00                        | Cash Carry Forward           | 33,998             | 12,419             | 13,777               | 18,407               | 4,630          |  |
| <b>TOTAL FUND REVENUES</b>       |                              | <b>44,804</b>      | <b>22,495</b>      | <b>25,209</b>        | <b>29,592</b>        | <b>4,383</b>   |  |
| <b>Expenses</b>                  |                              |                    |                    |                      |                      |                |  |
| 562.34-10                        | Mosquito Control District    | 7,976              | 7,240              | 24,711               | 28,749               | 4,038          |  |
| 562.34-16                        | Comm Fees - Tax Collector    | 47                 | 49                 | 198                  | 198                  | 0              |  |
| 562.34-19                        | Property Appraiser Fees      | 218                | 216                | 300                  | 300                  | 0              |  |
| <b>Total Operating Expenses</b>  |                              | <b>8,241</b>       | <b>7,505</b>       | <b>25,209</b>        | <b>29,247</b>        | <b>4,038</b>   |  |
| 562.49-18                        | Bank Analysis Fees           | 0                  | 3                  | 0                    | 50                   | 50             |  |
| <b>Total Investment Expenses</b> |                              | <b>0</b>           | <b>3</b>           | <b>0</b>             | <b>50</b>            | <b>50</b>      |  |
| 587.98-11                        | Designated for Future Use    | 0                  | 0                  | 0                    | 295                  | 295            |  |
| <b>Total Reserves</b>            |                              | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>295</b>           | <b>295</b>     |  |
| <b>TOTAL FUND EXPENSES</b>       |                              | <b>8,241</b>       | <b>7,508</b>       | <b>25,209</b>        | <b>29,592</b>        | <b>4,383</b>   |  |



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

**RIMA RIDGE 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.

Cost per special assessment unit is \$14.62 each.

**SUMMARY**

|                             | <b>ACTUAL<br/>FY06-07</b> | <b>ACTUAL<br/>FY07-08</b> | <b>BUDGETED<br/>FY08-09</b> | <b>APPROVED<br/>FY 09-10</b> |
|-----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|
| <b>Revenues</b>             |                           |                           |                             |                              |
| Grant                       | 7,976                     | 7,240                     | 8,750                       | 8,750                        |
| Other Sources               | 499                       | 395                       | 425                         | 150                          |
| Mosquito Control Assessment | 2,331                     | 2,441                     | 2,398                       | 2,398                        |
| Less 5% Statutory Reduction | 0                         | 0                         | (141)                       | (113)                        |
| Cash Carry Forward          | 33,998                    | 12,419                    | 13,777                      | 18,407                       |
|                             | <b>44,804</b>             | <b>22,495</b>             | <b>25,209</b>               | <b>29,592</b>                |
| <b>Expenses</b>             |                           |                           |                             |                              |
| Operating                   | 8,241                     | 7,508                     | 25,209                      | 29,592                       |
|                             | <b>8,241</b>              | <b>7,508</b>              | <b>25,209</b>               | <b>29,592</b>                |

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

**BIMINI GARDENS MSTU**

**SPECIAL REVENUE FUND**

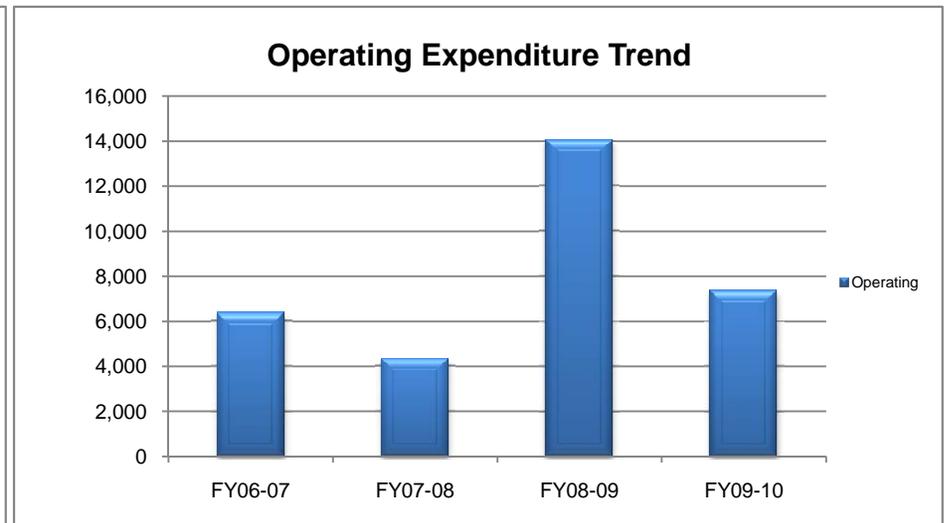
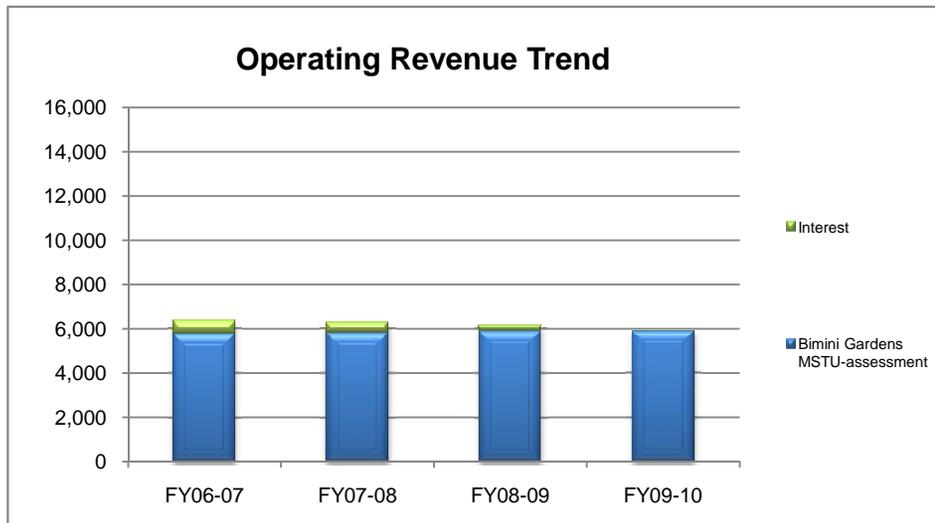
| Fund 175<br>Dept 1810 | DESCRIPTION                      | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/- | COMMENTS |
|-----------------------|----------------------------------|--------------------|--------------------|----------------------|----------------------|----------------|----------|
|                       | <b>Revenues</b>                  |                    |                    |                      |                      |                |          |
| 363.10-03             | Bimini Gardens MSTU-Assessment   | 5,763              | 5,787              | 5,887                | 5,887                | 0              |          |
| 386.70-00             | Excess Fees                      | 0                  | 0                  | 0                    | 0                    | 0              |          |
| 361.10-00             | Interest                         | 579                | 454                | 244                  | 35                   | (209)          |          |
| 398.00-00             | Less 5% Statutory Reduction      | 0                  | 0                  | (307)                | (296)                | 11             |          |
| 399.00-00             | Cash Carry Forward               | 11,515             | 11,568             | 8,216                | 1,707                | (6,509)        |          |
|                       | <b>TOTAL FUND REVENUES</b>       | <b>17,857</b>      | <b>17,809</b>      | <b>14,040</b>        | <b>7,333</b>         | <b>(6,707)</b> |          |
|                       | <b>Expenses</b>                  |                    |                    |                      |                      |                |          |
| 513.34-16             | Comm Fees-Tax Collector          | 115                | 116                | 115                  | 115                  | 0              |          |
| 513.34-19             | Property Appraiser Fees          | 62                 | 62                 | 70                   | 70                   | 0              |          |
| 541.34-20             | Public Work Charges              | 6,168              | 4,127              | 13,855               | 7,098                | (6,757)        |          |
|                       | <b>Total Operating Expenses</b>  | <b>6,345</b>       | <b>4,305</b>       | <b>14,040</b>        | <b>7,283</b>         | <b>(6,757)</b> |          |
| 541.49-18             | Bank Analysis Fees               | 0                  | 23                 | 0                    | 50                   | 50             |          |
|                       | <b>Total Investment Expenses</b> | <b>0</b>           | <b>23</b>          | <b>0</b>             | <b>50</b>            | <b>50</b>      |          |
|                       | <b>TOTAL FUND EXPENSES</b>       | <b>6,345</b>       | <b>4,328</b>       | <b>14,040</b>        | <b>7,333</b>         | <b>(6,707)</b> |          |



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

**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**

**Revenues**

Bimini Gardens MSTU-assessment  
Interest  
Less 5% Statutory Reduction  
Cash Carry Forward

|                                | ACTUAL<br>FY06-07 | ACTUAL<br>FY07-08 | BUDGETED<br>FY08-09 | APPROVED<br>FY09-10 |
|--------------------------------|-------------------|-------------------|---------------------|---------------------|
| Bimini Gardens MSTU-assessment | 5,763             | 5,787             | 5,887               | 5,887               |
| Interest                       | 579               | 454               | 244                 | 35                  |
| Less 5% Statutory Reduction    | 0                 | 0                 | (307)               | (296)               |
| Cash Carry Forward             | 11,515            | 11,568            | 8,216               | 1,707               |
| <b>Total</b>                   | <b>17,857</b>     | <b>17,809</b>     | <b>14,040</b>       | <b>7,333</b>        |

**Expenses**

Operating

|              |              |              |               |              |
|--------------|--------------|--------------|---------------|--------------|
| Operating    | 6,345        | 4,328        | 14,040        | 7,333        |
| <b>Total</b> | <b>6,345</b> | <b>4,328</b> | <b>14,040</b> | <b>7,333</b> |

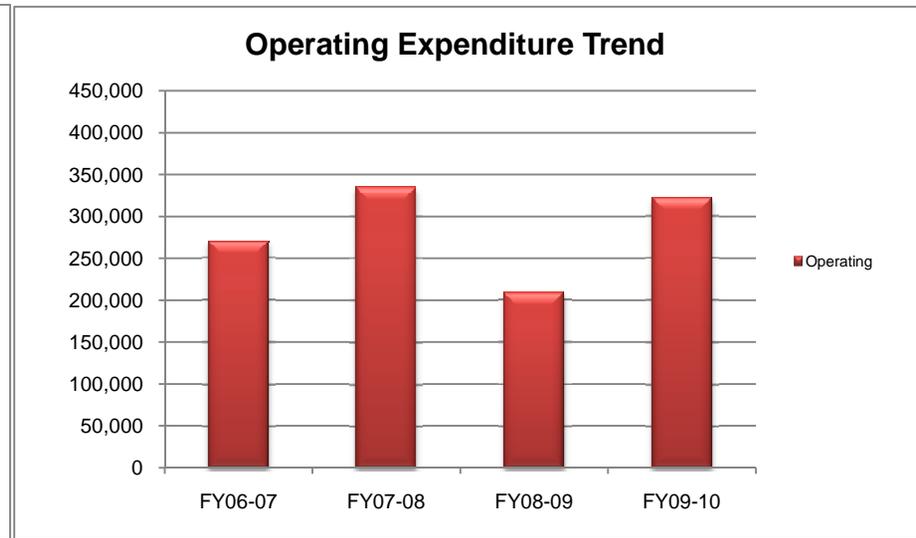
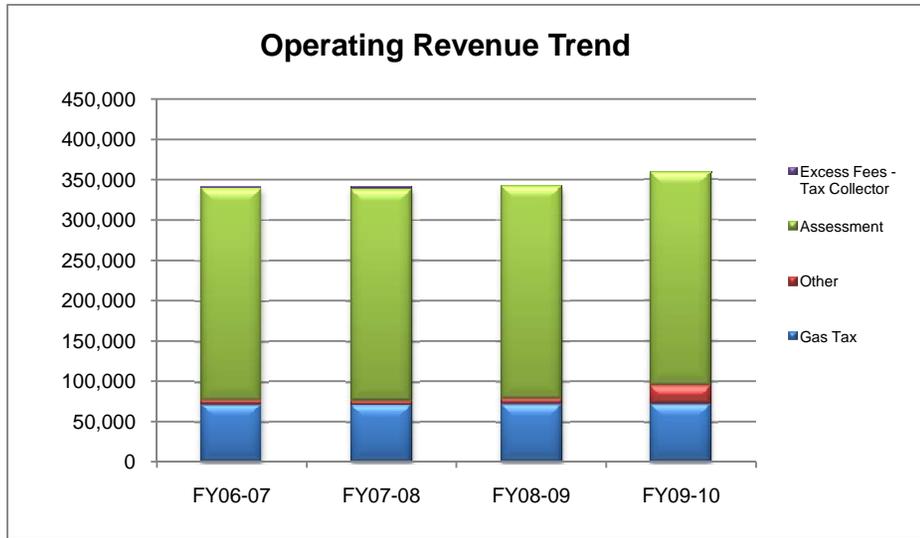
**Flagler County Board of County Commissioners  
FY 2009-2010**

| <b>DAYTONA NORTH SERVICE DISTRICT</b> |                                 |                 |                 |                 |                 | <b>SPECIAL REVENUE FUND</b> |  |
|---------------------------------------|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------------------|--|
| <b>Fund 702</b>                       | <b>DESCRIPTION</b>              | <b>ACTUAL</b>   | <b>ACTUAL</b>   | <b>BUDGETED</b> | <b>APPROVED</b> | <b>CHANGES</b>              |  |
| <b>Dept 4500</b>                      |                                 | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>+ / (-)</b>              |  |
|                                       | <b>Revenues</b>                 |                 |                 |                 |                 |                             |  |
| 312.30-00                             | Ninth Cent Fuel Tax             | 58,322          | 57,029          | 57,600          | 57,600          | 0                           |  |
| 312.40-00                             | Local Option Fuel Tax           | 13,702          | 14,472          | 14,400          | 14,400          | 0                           |  |
| 361.10-01                             | Interest                        | 3,891           | 3,244           | 6,120           | 2,867           | (3,253)                     |  |
| 363.10-01                             | DNSD Assessment Maint/Other     | 134,461         | 133,670         | 136,593         | 0               | (136,593)                   |  |
| 363.10-04                             | DNSD Assessment Paving          | 125,415         | 124,780         | 127,487         | 0               | (127,487)                   |  |
| 363.10-11                             | DNSD Delinquent Front Foot      | 1,137           | 1,598           | 0               | 19,661          | 19,661                      |  |
| 363.12-01                             | DNSD/Front Foot                 | 0               | 0               | 0               | 264,080         | 264,080                     | Special Assess. - 1 account only DNSD Front Foot |
| 363.10-13                             | DNSD Delinquent Paving          | 1,062           | 1,492           | 0               | 0               | 0                           | Rate \$0.58 per front foot                       |
| 386.70-00                             | Excess Fees-Tax Collector       | 2,494           | 2,772           | 0               | 0               | 0                           |  |
| 398.00-00                             | Less 5 % Statutory Reduction    | 0               | 0               | (16,804)        | (16,947)        | (143)                       |  |
| 399.00-00                             | Cash Carry Forward              | (5,984)         | 65,164          | 87,800          | 174,460         | 86,660                      |  |
|                                       | <b>TOTAL FUND REVENUES</b>      | <b>334,500</b>  | <b>404,221</b>  | <b>413,196</b>  | <b>516,121</b>  | <b>102,925</b>              |  |
|                                       | <b>Expenses</b>                 |                 |                 |                 |                 |                             |  |
| 513.34-10                             | Other Contracted Services       | 16,195          | 17,425          | 7,900           | 7,900           | 0                           |  |
| 513.34-16                             | Comm Fees - Tax Collector       | 5,227           | 5,224           | 5,300           | 5,300           | 0                           |  |
| 513.34-19                             | Property Appraiser Fees         | 3,914           | 3,975           | 4,000           | 4,000           | 0                           |  |
| 541.41-30                             | Postage Expense                 | 1,609           | 36              | 500             | 500             | 0                           |  |
| 519.43-10                             | Utilities Expense               | 9,159           | 9,655           | 14,210          | 12,500          | (1,710)                     |  |
| 541.47-10                             | Printing & Binding              | 733             | 0               | 0               | 0               | 0                           |  |
| 541.34-20                             | Governmental Services           | 226,307         | 280,820         | 170,100         | 286,050         | 115,950                     |  |
| 541.44-10                             | Rentals & Leases                | 975             | 0               | 0               | 0               | 0                           |  |
| 541.49-14                             | Landfill Tipping Fees           | 605             | 61              | 325             | 325             | 0                           |  |
| 541.51-10                             | Office Supplies                 | 56              | 0               | 75              | 75              | 0                           |  |
| 541.52-12                             | Other Operating Expenses        | 72              | 43              | 0               | 0               | 0                           |  |
| 541.53-10                             | Road Materials & Supplies       | 4,292           | 17,501          | 5,000           | 5,000           | 0                           |  |
| 541.31-10                             | Professional Services           | 0               | 24              | 0               | 100             | 100                         |  |
| 541.72-30                             | Interest on Loans               | 192             | 0               | 0               | 0               | 0                           |  |
|                                       | <b>Total Operating Expenses</b> | <b>269,336</b>  | <b>334,764</b>  | <b>207,410</b>  | <b>321,750</b>  | <b>114,340</b>              |  |
| 541.49-18                             | Bank Analysis Fees              | 0               | 116             | 0               | 250             | 250                         |  |
|                                       | <b>Total Investment Expense</b> | <b>0</b>        | <b>116</b>      | <b>0</b>        | <b>250</b>      | <b>250</b>                  |  |
| 587.98-50                             | Reserve-Future Capital OL       | 0               | 0               | 205,786         | 194,121         | (11,665)                    |  |
|                                       | <b>Total Reserves</b>           | <b>0</b>        | <b>0</b>        | <b>205,786</b>  | <b>194,121</b>  | <b>(11,665)</b>             |  |
|                                       | <b>TOTAL FUND EXPENSES</b>      | <b>269,336</b>  | <b>334,880</b>  | <b>413,196</b>  | <b>516,121</b>  | <b>102,925</b>              |  |

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

**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.

**SUMMARY**

**Revenues**

|                             |                |                |                |                |
|-----------------------------|----------------|----------------|----------------|----------------|
| Gas Tax                     | 72,024         | 71,501         | 72,000         | 72,000         |
| Other                       | 5,028          | 4,842          | 6,120          | 22,528         |
| Assessment                  | 262,075        | 261,540        | 264,080        | 264,080        |
| Excess Fees - Tax Collector | 2,494          | 2,772          | 0              | 0              |
| Less 5% Statutory Reduction | 0              | 0              | (16,804)       | (16,947)       |
| Cash Carry Forward          | (5,984)        | 65,164         | 87,800         | 174,460        |
|                             | <b>335,637</b> | <b>405,819</b> | <b>413,196</b> | <b>516,121</b> |

**Expenses**

|                     |                |                |                |                |
|---------------------|----------------|----------------|----------------|----------------|
| Operating           | 269,336        | 334,764        | 207,410        | 321,750        |
| Investment Expenses | 0              | 116            | 0              | 250            |
| Reserves            | 0              | 0              | 205,786        | 194,121        |
|                     | <b>269,336</b> | <b>334,880</b> | <b>413,196</b> | <b>516,121</b> |

**Assessments**

|                             |        |
|-----------------------------|--------|
| 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 |

**Per Front Foot**

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

**JUDICIAL FUNDS-SUMMARY**

**SPECIAL REVENUE FUND**

| DESCRIPTION                 | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) |
|-----------------------------|--------------------|--------------------|----------------------|----------------------|------------------|
| <b>Revenues</b>             |                    |                    |                      |                      |                  |
| Fees                        | 708,217            | 472,077            | 491,372              | 450,170              | (41,202)         |
| Fines                       | 3,817              | 4,153              | 3,804                | 2,757                | (1,047)          |
| Interest                    | 99,630             | 100,106            | 26,362               | 11,304               | (15,058)         |
| Interfund Transfer          | 12,691             | 127,093            | 46,861               | 46,416               | (445)            |
| Refund Prior Year Expense   | 159                | 0                  | 0                    | 0                    | 0                |
| Less 5% Statutory Reduction | 0                  | 0                  | (26,077)             | (23,212)             | 2,865            |
| Cash Carry Forward          | 1,990,734          | 716,012            | 877,982              | 1,105,457            | 227,475          |
| <b>Total Revenues</b>       | <b>2,815,248</b>   | <b>1,419,441</b>   | <b>1,420,304</b>     | <b>1,592,892</b>     | <b>172,588</b>   |

|                                   |                  |                |                  |                  |                |
|-----------------------------------|------------------|----------------|------------------|------------------|----------------|
| <b>Expenses</b>                   |                  |                |                  |                  |                |
| Court Services Fund               | 55,353           | 0              | 0                | 0                | 0              |
| Court Facilities                  | 294,612          | 76,881         | 561,033          | 708,461          | 147,428        |
| Domestic Violence Trust           | 0                | 0              | 880              | 437              | (443)          |
| Alcohol & Drug Abuse Trust        | 10               | 4,964          | 8,498            | 9,838            | 1,340          |
| Court Innovations Technology Fund | 1,713,636        | 114,752        | 517,487          | 542,669          | 25,182         |
| Juvenile Diversion                | (115)            | 123,881        | 34,261           | 16,910           | (17,351)       |
| Court Innovations                 | 0                | 176            | 230,645          | 227,128          | (3,517)        |
| Teen Court                        | 64,293           | 60,873         | 67,500           | 87,449           | 19,949         |
| <b>Total Expenses</b>             | <b>2,127,789</b> | <b>381,527</b> | <b>1,420,304</b> | <b>1,592,892</b> | <b>172,588</b> |

|                              |                |                  |          |          |          |
|------------------------------|----------------|------------------|----------|----------|----------|
| <b>Revenues vs. Expenses</b> | <b>687,459</b> | <b>1,037,914</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|------------------------------|----------------|------------------|----------|----------|----------|

|                                    | BUDGETED<br>FY 06-07 | BUDGETED<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| <b>Personnel Summary-Positions</b> |                      |                      |                      |                      |                  |
| Court Innovations                  | 0.00                 | 0.00                 | 0.20                 | 1.00                 | 0.80             |
| Teen Court                         | 1.00                 | 1.00                 | 1.00                 | 1.00                 | 0.00             |
| <b>Total Positions</b>             | <b>1.00</b>          | <b>1.00</b>          | <b>1.20</b>          | <b>2.00</b>          | <b>0.80</b>      |

Flagler County Board of County Commissioners  
FY 2009-2010

**COURT SERVICES - COURT ADMINISTRATOR**

**SPECIAL REVENUE FUND**

| Fund 191<br>Dept 1610 | DESCRIPTION                     | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/- | COMMENTS |
|-----------------------|---------------------------------|--------------------|--------------------|----------------------|----------------------|----------------|----------|
|                       | <b>Revenues</b>                 |                    |                    |                      |                      |                |          |
| 361.10-00             | Interest                        | 1,836              | 0                  | 0                    | 0                    | 0              |          |
| 381.00-00             | Interfund Transfer              | 2,093              | 0                  | 0                    | 0                    | 0              |          |
| 399.00-00             | Cash Carry Forward              | 51,427             | 0                  | 0                    | 0                    | 0              |          |
|                       | <b>TOTAL FUND REVENUES</b>      | <b>55,356</b>      | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>       |          |
|                       | <b>Expenses</b>                 |                    |                    |                      |                      |                |          |
| 601.34-10             | Other Contracted Services       | 0                  | 0                  | 0                    | 0                    | 0              |          |
| 601.51-11             | Office Equipment                | 0                  | 0                  | 0                    | 0                    | 0              |          |
|                       | <b>Total Operating Expenses</b> | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>       |          |
| 601.62-10             | Buildings                       | 55,353             | 0                  | 0                    | 0                    | 0              |          |
| 601.64-10             | Equipment                       | 0                  | 0                  | 0                    | 0                    | 0              |          |
|                       | <b>Total Capital Expenses</b>   | <b>55,353</b>      | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>       |          |
|                       | <b>TOTAL FUND EXPENSES</b>      | <b>55,353</b>      | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>       |          |

\*Not shown in Appropriation Summary Page 5-1. No longer funded.

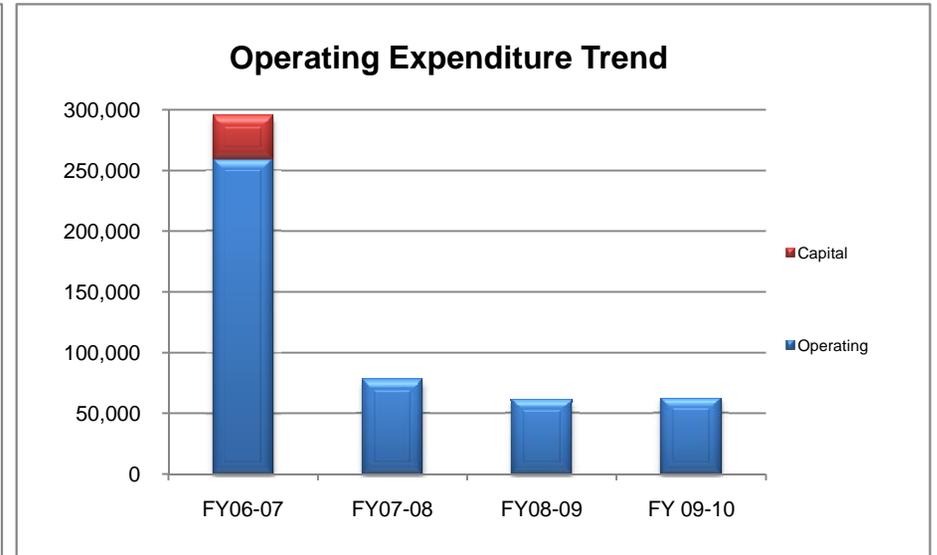
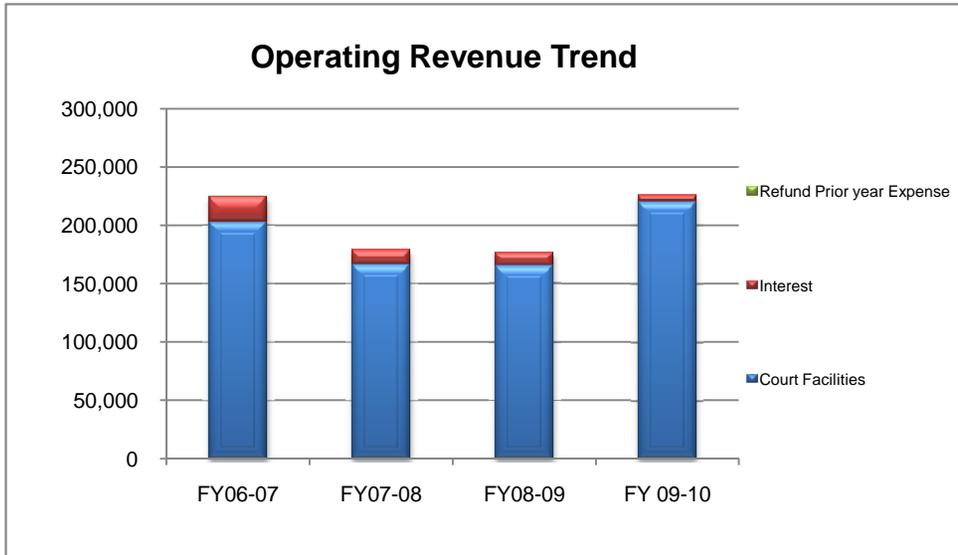
**Flagler County Board of County Commissioners  
FY 2009-2010**

| <b>COURTHOUSE FACILITIES - COURT ADMINISTRATOR</b> |                                 |                 |                 |                 |                 | <b>SPECIAL REVENUE FUND</b> |
|--|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------------------|
| <b>Fund 108</b>                                    | <b>DESCRIPTION</b>              | <b>ACTUAL</b>   | <b>ACTUAL</b>   | <b>BUDGETED</b> | <b>APPROVED</b> | <b>CHANGES</b>              |
| <b>Dept 3700/3701/4910/5000</b>                    |                                 | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>+/(-)</b>                |
|  | <b>Revenues</b>                 |                 |                 |                 |                 |                             |
| 359.20-03  | Court Facilities                | 202,656         | 166,319         | 165,000         | 220,000         | 55,000                      |
| 361.10-00  | Interest                        | 21,735          | 12,331          | 11,792          | 5,400           | (6,392)                     |
| 369.30-00  | Refund Prior Year Expense       | 159             | 0               | 0               | 0               | 0                           |
| 398.00-00  | Less 5% Statutory Reduction     | 0               | 0               | (8,840)         | (11,270)        | (2,430)                     |
| 399.00-00  | Cash Carry Forward              | 385,924         | 315,862         | 393,081         | 494,331         | 101,250                     |
|  | <b>TOTAL FUND REVENUES</b>      | <b>610,474</b>  | <b>494,512</b>  | <b>561,033</b>  | <b>708,461</b>  | <b>147,428</b>              |
|  | <b>Expenses</b>                 |                 |                 |                 |                 |                             |
| 712.31-10  | Professional Services           | 125             | 0               | 0               | 0               | 0                           |
| 712.34-10  | Other Contracted Services       | 868             | 1,009           | 0               | 100             | 100                         |
| 712.34-20  | Governmental Services           | 0               | 5,826           | 0               | 0               | 0                           |
| 712.41-20  | Communications Inst/Repair      | 85              | 0               | 0               | 0               | 0                           |
| 712.46-10  | Building/Equipment Repairs      | 0               | 0               | 500             | 500             | 0                           |
| 712.46-30  | Maintenance Agreements          | 11,661          | 23,242          | 60,115          | 57,780          | (2,335)                     |
| 712.49-10  | Other Current Chrgs/Oblig       | 47              | 47              | 50              | 0               | (50)                        |
| 712.51-10  | Office Supplies                 | 44              | 0               | 0               | 0               | 0                           |
| 712.51-12  | Other Operating Expenses        | 0               | 2,602           |                 | 3,500           | 3,500                       |
| 712.62-20  | Bldg Renovation & Improv        | 153,647         | 43,800          | 0               | 0               | 0                           |
| 712.64-10  | Equipment                       | 92,587          | 0               | 0               | 0               | 0                           |
| 587.49-18  | Bank Analysis Fees              | 0               | 355             | 350             | 550             | 200                         |
|  | <b>Total Operating Expenses</b> | <b>259,064</b>  | <b>76,881</b>   | <b>61,015</b>   | <b>62,430</b>   | <b>1,415</b>                |
| 712.62-20  | Building Renovation & Improv    | 35,548          | 0               | 0               | 0               | 0                           |
|  | <b>Total Capital Expenses</b>   | <b>35,548</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>                    |
| 587.98-10  | Reserve for Contingency         | 0               | 0               | 500,018         | 646,031         | 146,013                     |
|  | <b>Total Reserves</b>           | <b>0</b>        | <b>0</b>        | <b>500,018</b>  | <b>646,031</b>  | <b>146,013</b>              |
|  | <b>TOTAL FUND EXPENSES</b>      | <b>294,612</b>  | <b>76,881</b>   | <b>561,033</b>  | <b>708,461</b>  | <b>147,428</b>              |

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

**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 Statutes. 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**

**Revenues**

Court Facilities  
Interest  
Refund Prior year Expense  
Cash Carry Forward  
Less 5% Statutory Reduction

**Expenses**

Operating  
Capital  
Reserves

|                             | <b>ACTUAL<br/>FY06-07</b> | <b>ACTUAL<br/>FY07-08</b> | <b>BUDGETED<br/>FY08-09</b> | <b>APPROVED<br/>FY 09-10</b> |
|-----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|
| <b>Revenues</b>             |                           |                           |                             |                              |
| Court Facilities            | 202,656                   | 166,319                   | 165,000                     | 220,000                      |
| Interest                    | 21,735                    | 12,331                    | 11,792                      | 5,400                        |
| Refund Prior year Expense   | 159                       | 0                         | 0                           | 0                            |
| Cash Carry Forward          | 385,924                   | 315,862                   | 393,081                     | 494,331                      |
| Less 5% Statutory Reduction | 0                         | 0                         | (8,840)                     | (11,270)                     |
|                             | <b>610,474</b>            | <b>494,512</b>            | <b>561,033</b>              | <b>708,461</b>               |
| <b>Expenses</b>             |                           |                           |                             |                              |
| Operating                   | 259,064                   | 76,881                    | 61,015                      | 62,430                       |
| Capital                     | 35,548                    | 0                         | 0                           | 0                            |
| Reserves                    | 0                         | 0                         | 500,018                     | 646,031                      |
|                             | <b>294,612</b>            | <b>76,881</b>             | <b>561,033</b>              | <b>708,461</b>               |

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

**DOMESTIC VIOLENCE TRUST - COURT ADMINISTRATOR**

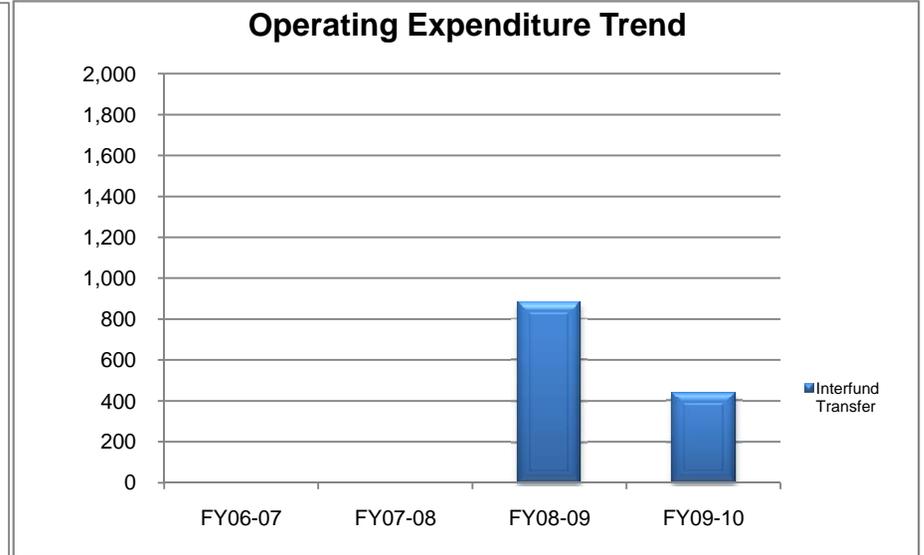
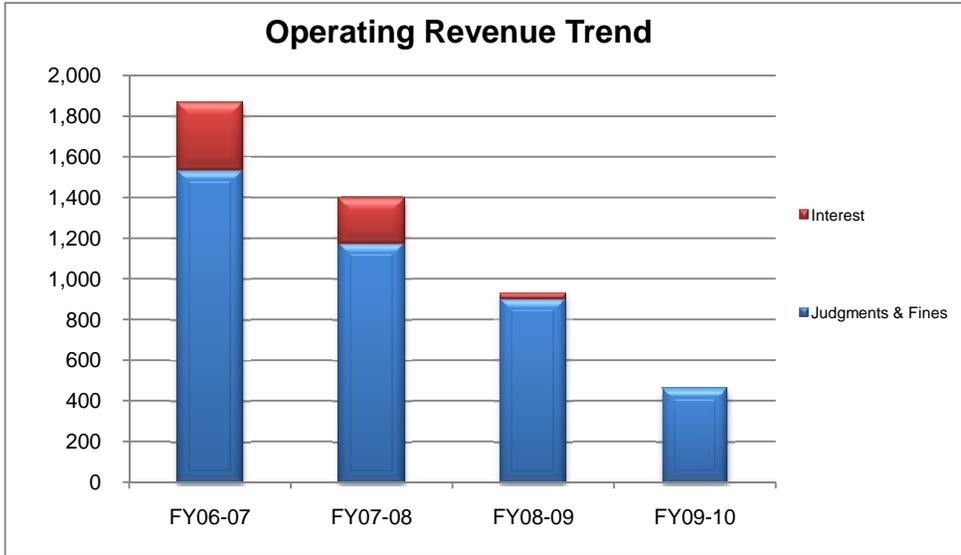
**SPECIAL REVENUE FUND**

| Fund 192<br>Dept 4600 | DESCRIPTION                 | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS |
|-----------------------|-----------------------------|--------------------|--------------------|----------------------|----------------------|------------------|----------|
|                       | <b>Revenues</b>             |                    |                    |                      |                      |                  |          |
| 351.13-00             | Judgments & Fines           | 1,531              | 1,173              | 900                  | 460                  | (440)            |          |
| 361.10-00             | Interest                    | 336                | 223                | 27                   | 0                    | (27)             |          |
| 398.10-00             | Less 5% Statutory Reduction | 0                  | 0                  | (47)                 | (23)                 | 24               |          |
| 399.00-00             | Cash Carry Forward          | 7,106              | 8,973              | 0                    | 0                    | 0                |          |
|                       | <b>TOTAL FUND REVENUES</b>  | <b>8,973</b>       | <b>10,369</b>      | <b>880</b>           | <b>437</b>           | <b>(443)</b>     |          |
|                       | <b>Expenses</b>             |                    |                    |                      |                      |                  |          |
| 519.49-18             | Bank Analysis Fees          | 0                  | 7                  | 0                    | 10                   | 10               |          |
| 581.91-16             | Transfer to General Fund    | 0                  | 10,249             | 880                  | 427                  | (453)            |          |
|                       | <b>TOTAL FUND EXPENSES</b>  | <b>0</b>           | <b>10,256</b>      | <b>880</b>           | <b>437</b>           | <b>(443)</b>     |          |

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

**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**

**Revenues**

Judgments & Fines  
Interest  
Cash Carry Forward  
Less 5% Statutory Reduction

**Expenses**

Interfund Transfer

|                             | <b>ACTUAL<br/>FY06-07</b> | <b>ACTUAL<br/>FY07-08</b> | <b>BUDGETED<br/>FY08-09</b> | <b>APPROVED<br/>FY09-10</b> |
|-----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Judgments & Fines           | 1,531                     | 1,173                     | 900                         | 460                         |
| Interest                    | 336                       | 223                       | 27                          | 0                           |
| Cash Carry Forward          | 7,106                     | 8,973                     | 0                           | 0                           |
| Less 5% Statutory Reduction | 0                         | 0                         | (47)                        | (23)                        |
|                             | <b>8,973</b>              | <b>10,369</b>             | <b>880</b>                  | <b>437</b>                  |
| Interfund Transfer          | 0                         | 0                         | 880                         | 437                         |
|                             | <b>0</b>                  | <b>0</b>                  | <b>880</b>                  | <b>437</b>                  |

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

**ALCOHOL & DRUG ABUSE TRUST - COURT ADMINISTRATOR**

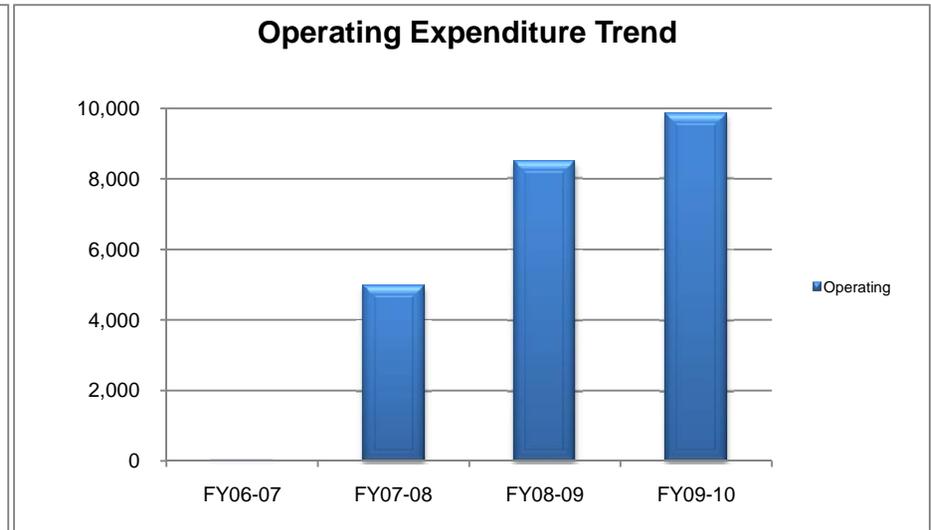
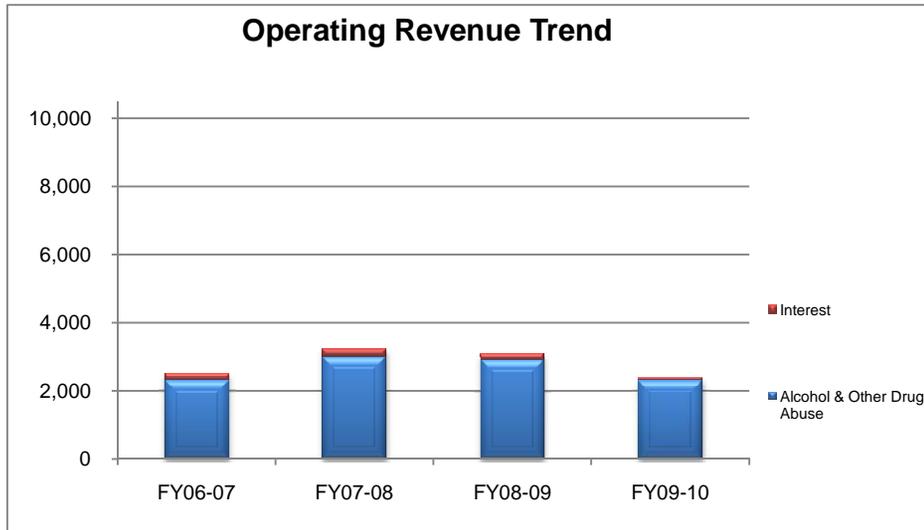
**SPECIAL REVENUE FUND**

| <b>Fund 193</b>  | <b>DESCRIPTION</b>          | <b>ACTUAL</b>   | <b>ACTUAL</b>   | <b>BUDGETED</b> | <b>APPROVED</b> | <b>CHANGES</b> | <b>COMMENTS</b> |
|------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|
| <b>Dept 1010</b> |                             | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>+/(-)</b>   |                 |
|                  | <b>Revenues</b>             |                 |                 |                 |                 |                |                 |
| 351.14-00        | Alcohol & Other Drug Abuse  | 2,286           | 2,980           | 2,904           | 2,297           | (607)          |                 |
| 361.10-00        | Interest                    | 222             | 241             | 167             | 75              | (92)           |                 |
| 398.10-00        | Less 5% Statutory Reduction | 0               | 0               | (154)           | (119)           | 35             |                 |
| 399.00-00        | Cash Carry Forward          | 4,573           | 7,071           | 5,581           | 7,585           | 2,004          |                 |
|                  | <b>TOTAL FUND REVENUES</b>  | <b>7,081</b>    | <b>10,292</b>   | <b>8,498</b>    | <b>9,838</b>    | <b>1,340</b>   |                 |
|                  | <b>Expenses</b>             |                 |                 |                 |                 |                |                 |
| 622.34-10        | Other Contracted Services   | 10              | 4,950           | 8,498           | 9,800           | 1,302          |                 |
| 622.49-18        | Bank Analysis Fees          | 0               | 14              | 0               | 38              | 38             |                 |
|                  | <b>TOTAL FUND EXPENSES</b>  | <b>10</b>       | <b>4,964</b>    | <b>8,498</b>    | <b>9,838</b>    | <b>1,340</b>   |                 |

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

**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**

**Revenues**

Alcohol & Other Drug Abuse  
Interest  
Cash Carry Forward  
Less 5% Statutory Reduction

|                             | <b>ACTUAL<br/>FY06-07</b> | <b>ACTUAL<br/>FY07-08</b> | <b>BUDGETED<br/>FY08-09</b> | <b>APPROVED<br/>FY09-10</b> |
|-----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Alcohol & Other Drug Abuse  | 2,286                     | 2,980                     | 2,904                       | 2,297                       |
| Interest                    | 222                       | 241                       | 167                         | 75                          |
| Cash Carry Forward          | 4,573                     | 7,071                     | 5,581                       | 7,585                       |
| Less 5% Statutory Reduction | 0                         | 0                         | (154)                       | (119)                       |
|                             | <b>7,081</b>              | <b>10,292</b>             | <b>8,498</b>                | <b>9,838</b>                |

**Expenses**

Operating

|           |           |              |              |              |
|-----------|-----------|--------------|--------------|--------------|
| Operating | 10        | 4,964        | 8,498        | 9,838        |
|           | <b>10</b> | <b>4,964</b> | <b>8,498</b> | <b>9,838</b> |

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

**COURT INNOVATIONS TECHNOLOGY - COURT ADMINISTRATOR**

**SPECIAL REVENUE FUND**

| Fund 194<br>Dept 1000 | DESCRIPTION                          | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/( -) | COMMENTS |
|-----------------------|--------------------------------------|--------------------|--------------------|----------------------|----------------------|-------------------|----------|
|                       | <b>Revenues</b>                      |                    |                    |                      |                      |                   |          |
| 359.20-04             | Court Innovations Recording Fees \$2 | 156,670            | 152,289            | 55,871               | 48,139               | (7,732)           |          |
| 361.10-00             | Interest                             | 72,150             | 13,754             | 7,229                | 2,867                | (4,362)           |          |
| 398.00-00             | Less 5% Statutory Reduction          | 0                  | 0                  | (12,800)             | (8,207)              | 4,593             |          |
| 399.00-00             | Cash Carry Forward                   | 0                  | 205,895            | 0                    | 3,201                | 3,201             |          |
|                       | <b>TOTAL REVENUES</b>                | <b>228,820</b>     | <b>371,938</b>     | <b>50,300</b>        | <b>46,000</b>        | <b>(4,300)</b>    |          |
|                       | <b>Expenses</b>                      |                    |                    |                      |                      |                   |          |
| 601.34-10             | Other Contracted Services            | 0                  | 0                  | 5,000                | 2,000                | (3,000)           |          |
| 41-10, 41-20          | Communications                       | 12,802             | 11,935             | 20,000               | 20,000               | 0                 |          |
| 601.46-30             | Maintenance Agreements               | 1,544              | 2,430              | 4,500                | 4,500                | 0                 |          |
| 601.51-11             | Office Equipment                     | 2,400              | 339                | 3,800                | 1,500                | (2,300)           |          |
| 601.51-20             | Data Processing Supplies             | 390                | 641                | 500                  | 500                  | 0                 |          |
| 601.52-12             | Other Operating Expenses             | 0                  | 0                  | 500                  | 500                  | 0                 |          |
| 601.52-30             | Data Processing Software             | 0                  | 2,348              | 6,000                | 2,000                | (4,000)           |          |
|                       | <b>Total Operating Expenses</b>      | <b>17,136</b>      | <b>17,693</b>      | <b>40,300</b>        | <b>31,000</b>        | <b>(9,300)</b>    |          |
| 601.64-10             | Equipment                            | 5,789              | 23,359             | 10,000               | 15,000               | 5,000             |          |
|                       | <b>Total Capital Expenses</b>        | <b>5,789</b>       | <b>23,359</b>      | <b>10,000</b>        | <b>15,000</b>        | <b>5,000</b>      |          |
|                       | <b>TOTAL EXPENSES</b>                | <b>22,925</b>      | <b>41,052</b>      | <b>50,300</b>        | <b>46,000</b>        | <b>(4,300)</b>    |          |

**COURT INNOVATIONS TECHNOLOGY-STATE ATTORNEY**

**SPECIAL REVENUE FUND**

| Fund 194<br>Dept 1200 | DESCRIPTION                          | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/( -) | COMMENTS |
|-----------------------|--------------------------------------|--------------------|--------------------|----------------------|----------------------|-------------------|----------|
|                       | <b>Revenues</b>                      |                    |                    |                      |                      |                   |          |
| 359.20-04             | Court Innovations Recording Fees \$2 | 0                  | 19,857             | 32,900               | 53,680               | 20,780            |          |
|                       | <b>TOTAL REVENUES</b>                | <b>0</b>           | <b>19,857</b>      | <b>32,900</b>        | <b>53,680</b>        | <b>20,780</b>     |          |
|                       | <b>Expenses</b>                      |                    |                    |                      |                      |                   |          |
| 602.46-30             | Maintenance Agreements               | 0                  | 980                | 3,000                | 3,000                | 0                 |          |
| 602.51-10             | Office Supplies                      | 0                  | 95                 | 0                    | 0                    | 0                 |          |
| 602.51-11             | Office Equipt under \$1,000          | 0                  | 2,076              | 2,000                | 12,490               | 10,490            |          |
| 602.51-20             | Data Processing Supplies             | 0                  | 875                | 1,000                | 1,000                | 0                 |          |
| 602.52-12             | Other Operating Expense              | 0                  | 395                | 0                    | 0                    | 0                 |          |
| 602.52-30             | Data Processing Software             | 0                  | 0                  | 7,900                | 11,900               | 4,000             |          |
|                       | <b>Total Operating Expenses</b>      | <b>0</b>           | <b>4,421</b>       | <b>13,900</b>        | <b>28,390</b>        | <b>14,490</b>     |          |

Flagler County Board of County Commissioners  
FY 2009-2010

**COURT INNOVATIONS TECHNOLOGY-STATE ATTORNEY (CONTINUED)**

**SPECIAL REVENUE FUND**

| Fund 194<br>Dept 1200 | DESCRIPTION                   | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS |
|-----------------------|-------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|----------|
|                       | <b>Expenses (Continued)</b>   |                    |                    |                      |                      |                  |          |
| 602.64-10             | Equipment                     | 0                  | 15,436             | 19,000               | 25,290               | 6,290            |          |
|                       | <b>Total Capital Expenses</b> | <b>0</b>           | <b>15,436</b>      | <b>19,000</b>        | <b>25,290</b>        | <b>6,290</b>     |          |
|                       | <b>TOTAL EXPENSES</b>         | <b>0</b>           | <b>19,857</b>      | <b>32,900</b>        | <b>53,680</b>        | <b>20,780</b>    |          |

**COURT INNOVATIONS TECHNOLOGY-PUBLIC DEFENDER**

**SPECIAL REVENUE FUND**

| Fund 194<br>Dept 1300 | DESCRIPTION                          | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS |
|-----------------------|--------------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|----------|
|                       | <b>Revenues</b>                      |                    |                    |                      |                      |                  |          |
| 359.20-04             | Court Innovations Recording Fees \$2 | 5,123              | 15,623             | 29,874               | 28,330               | (1,544)          |          |
|                       | <b>TOTAL REVENUES</b>                | <b>5,123</b>       | <b>15,623</b>      | <b>29,874</b>        | <b>28,330</b>        | <b>(1,544)</b>   |          |
|                       | <b>Expenses</b>                      |                    |                    |                      |                      |                  |          |
| 603.41-10             | Communications Recurring             | 0                  | 13,503             | 14,520               | 13,200               | (1,320)          |          |
| 603.46-30             | Maintenance Agreements               | 0                  | 0                  | 500                  | 500                  | 0                |          |
| 603.51-10             | Office Supplies                      | 190                | 584                | 1,200                | 1,200                | 0                |          |
| 603.51-11             | Office Equipt under \$1,000          | 0                  | 0                  | 2,235                | 6,349                | 4,114            |          |
| 603.52-30             | Data Processing Software             | 0                  | 1,536              | 5,267                | 4,581                | (686)            |          |
|                       | <b>Total Operating Expenses</b>      | <b>190</b>         | <b>15,623</b>      | <b>23,722</b>        | <b>25,830</b>        | <b>2,108</b>     |          |
| 603.64-10             | Equipment                            | 4,933              | 0                  | 6,152                | 2,500                | (3,652)          |          |
|                       | <b>Total Capital Expenses</b>        | <b>4,933</b>       | <b>-</b>           | <b>6,152</b>         | <b>2,500</b>         | <b>(3,652)</b>   |          |
|                       | <b>TOTAL EXPENSES</b>                | <b>5,123</b>       | <b>15,623</b>      | <b>29,874</b>        | <b>28,330</b>        | <b>(1,544)</b>   |          |

Flagler County Board of County Commissioners  
FY 2009-2010

**COURT INNOVATIONS TECHNOLOGY-CRIMINAL CONFLICT & CIVIL REG COUNCIL**

**SPECIAL REVENUE FUND**

| Fund 194<br>Dept 1301 | DESCRIPTION                          | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/- | COMMENTS |
|-----------------------|--------------------------------------|--------------------|--------------------|----------------------|----------------------|----------------|----------|
|                       | <b>Revenues</b>                      |                    |                    |                      |                      |                |          |
| 359.20-04             | Court Innovations Recording Fees \$2 | 0                  | 0                  | 10,867               | 30,123               | 19,256         |          |
|                       | <b>TOTAL REVENUES</b>                | <b>0</b>           | <b>0</b>           | <b>10,867</b>        | <b>30,123</b>        | <b>19,256</b>  |          |
|                       | <b>Expenses</b>                      |                    |                    |                      |                      |                |          |
| 603.46-10             | Building/Equipment Repairs           | 0                  | 0                  | 0                    | 4,660                | 4,660          |          |
| 603.46-30             | Maintenance Agreements               | 0                  | 0                  | 2,280                | 0                    | (2,280)        |          |
| 603.51-10             | Office Supplies                      | 0                  | 0                  | 970                  | 5,822                | 4,852          |          |
| 603.51-11             | Office Equipment                     | 0                  | 0                  | 0                    | 8,440                | 8,440          |          |
| 603.51-20             | Data Processing Supplies             | 0                  | 0                  | 0                    | 4,200                | 4,200          |          |
| 603.52-30             | Data Processing Software             | 0                  | 0                  | 4,221                | 3,835                | (386)          |          |
|                       | <b>Total Operating Expenses</b>      | <b>0</b>           | <b>0</b>           | <b>7,471</b>         | <b>26,957</b>        | <b>19,486</b>  |          |
| 603.64-10             | Equipment                            | 0                  | 0                  | 3,396                | 3,166                | (230)          |          |
|                       | <b>Total Capital Expenses</b>        | <b>0</b>           | <b>0</b>           | <b>3,396</b>         | <b>3,166</b>         | <b>(230)</b>   |          |
|                       | <b>TOTAL EXPENSES</b>                | <b>0</b>           | <b>0</b>           | <b>10,867</b>        | <b>30,123</b>        | <b>19,256</b>  |          |

Flagler County Board of County Commissioners  
FY 2009-2010

**COURT INNOVATIONS TECHNOLOGY-COURT RELATED TECHNOLOGY**

**SPECIAL REVENUE FUND**

| Fund 194<br>Dept 4801           | DESCRIPTION                          | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS |
|---------------------------------|--------------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|----------|
| <b>Revenues</b>                 |                                      |                    |                    |                      |                      |                  |          |
| 359.20-04                       | Court Innovations Recording Fees \$2 | 249,999            | 37,871             | 0                    | 0                    | 0                |          |
| 399.00-00                       | Cash Carry Forward                   | 1,434,727          | 0                  | 0                    | 0                    | 0                |          |
| <b>TOTAL REVENUES</b>           |                                      | <b>1,684,726</b>   | <b>37,871</b>      | <b>0</b>             | <b>0</b>             | <b>0</b>         |          |
| <b>Expenses</b>                 |                                      |                    |                    |                      |                      |                  |          |
| 713.34-10                       | Other Contracted Services            | 0                  | 4,874              | 0                    | 0                    | 0                |          |
| 713.46-30                       | Maintenance Agreements               | 0                  | 3,542              | 0                    | 0                    | 0                |          |
| 713.51-11                       | Office Equipment under \$1,000       | 901                | 0                  | 0                    | 0                    | 0                |          |
| 713.51-20                       | Data Processing Supplies             | 0                  | 0                  | 0                    | 0                    | 0                |          |
| <b>Total Operating Expenses</b> |                                      | <b>901</b>         | <b>8,416</b>       | <b>0</b>             | <b>0</b>             | <b>0</b>         |          |
| 713.62-10                       | Buildings                            | 1,557,156          | 29,455             | 0                    | 0                    | 0                |          |
| 713.64-10                       | Equipment                            | 126,669            | 0                  | 0                    | 0                    | 0                |          |
| <b>Total Capital Expenses</b>   |                                      | <b>1,683,825</b>   | <b>29,455</b>      | <b>0</b>             | <b>0</b>             | <b>0</b>         |          |
| <b>TOTAL EXPENSES</b>           |                                      | <b>1,684,726</b>   | <b>37,871</b>      | <b>0</b>             | <b>0</b>             | <b>0</b>         |          |

**COURT INNOVATIONS TECHNOLOGY-INVESTMENTS**

**SPECIAL REVENUE FUND**

| Fund 194<br>Dept 4910 | DESCRIPTION               | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS |
|-----------------------|---------------------------|--------------------|--------------------|----------------------|----------------------|------------------|----------|
| <b>Revenues</b>       |                           |                    |                    |                      |                      |                  |          |
| 361.10-00             | Interest                  | 862                | 349                | 1,000                | 1,000                | 0                |          |
| <b>TOTAL REVENUES</b> |                           | <b>862</b>         | <b>349</b>         | <b>1,000</b>         | <b>1,000</b>         | <b>0</b>         |          |
| <b>Expenses</b>       |                           |                    |                    |                      |                      |                  |          |
| 519.31-10             | Professional Services     | 792                | 64                 | 1,000                | 400                  | (600)            |          |
| 519.34-10             | Other Contracted Services | 70                 | 0                  | 0                    | 0                    | 0                |          |
| 601.49-18             | Bank Analysis Fees        | 0                  | 285                | 0                    | 600                  | 600              |          |
| <b>TOTAL EXPENSES</b> |                           | <b>862</b>         | <b>349</b>         | <b>1,000</b>         | <b>1,000</b>         | <b>0</b>         |          |

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

**COURT INNOVATIONS TECHNOLOGY-RESERVES**

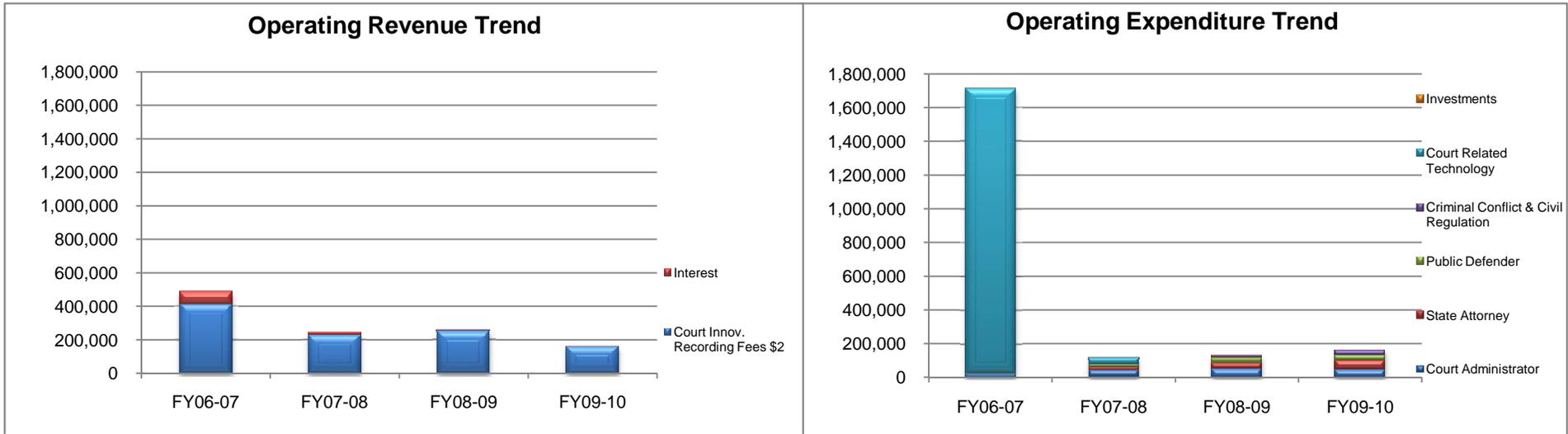
**SPECIAL REVENUE FUND**

| Fund 194<br>Dept 5000 | DESCRIPTION                          | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS |
|-----------------------|--------------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|----------|
|                       | <b>Revenues</b>                      |                    |                    |                      |                      |                  |          |
| 359.20-04             | Court Innovations Recording Fees \$2 | 0                  | 0                  | 118,260              | 0                    | (118,260)        |          |
| 399.00-00             | Cash Carry Forward                   | 0                  | 0                  | 274,286              | 383,536              | 109,250          |          |
|                       | <b>TOTAL REVENUES</b>                | <b>0</b>           | <b>0</b>           | <b>392,546</b>       | <b>383,536</b>       | <b>(9,010)</b>   |          |
|                       | <b>Expenses</b>                      |                    |                    |                      |                      |                  |          |
| 519.98-10             | Reserve for Contingency              | 0                  | 0                  | 392,546              | 383,536              | (9,010)          |          |
|                       | <b>TOTAL RESERVES</b>                | <b>0</b>           | <b>0</b>           | <b>392,546</b>       | <b>383,536</b>       | <b>(9,010)</b>   |          |
|                       | <b>TOTAL FUND EXPENSES</b>           | <b>1,713,636</b>   | <b>114,752</b>     | <b>517,487</b>       | <b>542,669</b>       | <b>25,182</b>    |          |

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

**COURT INNOVATIONS TECHNOLOGY**

**SPECIAL REVENUE FUND**



**NOTE FOR GRAPH**

Fiscal year 2006-07 expenditures included Courthouse construction costs.

**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**

**Revenues**

Court Innov. Recording Fees \$2  
Interest  
Cash Carry Forward  
Less 5% Statutory Reduction

|                                 | <b>ACTUAL<br/>FY06-07</b> | <b>ACTUAL<br/>FY07-08</b> | <b>BUDGETED<br/>FY08-09</b> | <b>APPROVED<br/>FY09-10</b> |
|---------------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Court Innov. Recording Fees \$2 | 411,792                   | 225,640                   | 247,772                     | 160,272                     |
| Interest                        | 73,012                    | 14,103                    | 8,229                       | 3,867                       |
| Cash Carry Forward              | 1,434,727                 | 205,895                   | 274,286                     | 386,737                     |
| Less 5% Statutory Reduction     | 0                         | 0                         | (12,800)                    | (8,207)                     |
|                                 | <b>1,919,531</b>          | <b>445,638</b>            | <b>517,487</b>              | <b>542,669</b>              |

**Expenses**

Court Administrator  
State Attorney  
Public Defender  
Criminal Conflict & Civil Regulation  
Court Related Technology  
Investments  
Reserves

|                                      |                  |                |                |                |
|--------------------------------------|------------------|----------------|----------------|----------------|
| Court Administrator                  | 22,925           | 41,052         | 50,300         | 46,000         |
| State Attorney                       | 0                | 19,857         | 32,900         | 53,680         |
| Public Defender                      | 5,123            | 15,623         | 29,874         | 28,330         |
| Criminal Conflict & Civil Regulation | 0                | 0              | 10,867         | 30,123         |
| Court Related Technology             | 1,684,726        | 37,871         | 0              | 0              |
| Investments                          | 862              | 349            | 1,000          | 1,000          |
| Reserves                             | 0                | 0              | 392,546        | 383,536        |
|                                      | <b>1,713,636</b> | <b>114,752</b> | <b>517,487</b> | <b>542,669</b> |

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

**JUVENILE DIVERSION-COURT ADMINISTRATOR**

**SPECIAL REVENUE FUND**

| <b>Fund 195</b>  | <b>DESCRIPTION</b>                     | <b>ACTUAL</b>   | <b>ACTUAL</b>   | <b>BUDGETED</b> | <b>APPROVED</b> | <b>CHANGES</b>  | <b>COMMENTS</b> |
|------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Dept 4600</b> |  | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>+/(-)</b>    |                 |
|                  | <b>Revenues</b>                        |                 |                 |                 |                 |                 |                 |
| 359.21-06        | Juvenile Diversion \$5.41              | 8,531           | 7,179           | 7,200           | 5,928           | (1,272)         |                 |
| 359.21-07        | Juvenile Alternatives                  | 8,531           | 7,179           | 7,200           | 5,928           | (1,272)         |                 |
| 359.21-08        | Teen Court                             | 8,556           | 7,200           | 7,200           | 5,944           | (1,256)         |                 |
| 361.10-00        | Interest                               | 4,237           | 2,336           | 401             | 0               | (401)           |                 |
| 398.00-00        | Less 5% Statutory Reduction            | 0               | 0               | (1,100)         | (890)           | 210             |                 |
| 399.00-00        | Cash Carry Forward                     | 83,173          | 113,142         | 13,360          | 0               | (13,360)        |                 |
|                  | <b>TOTAL REVENUES</b>                  | <b>113,028</b>  | <b>137,036</b>  | <b>34,261</b>   | <b>16,910</b>   | <b>(17,351)</b> |                 |
|                  | <b>Expenses</b>                        |                 |                 |                 |                 |                 |                 |
| 719.49-18        | Bank Analysis Fees                     | 0               | 36              | 0               | 100             | 100             |                 |
| 581.91-10        | Transfer to Court Innovations Fund 197 | 0               | 123,845         | 34,261          | 16,810          | (17,451)        |                 |
|                  | <b>TOTAL EXPENSES</b>                  | <b>0</b>        | <b>123,881</b>  | <b>34,261</b>   | <b>16,910</b>   | <b>(17,351)</b> |                 |

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

**JUVENILE DIVERSION-TEEN COURT**

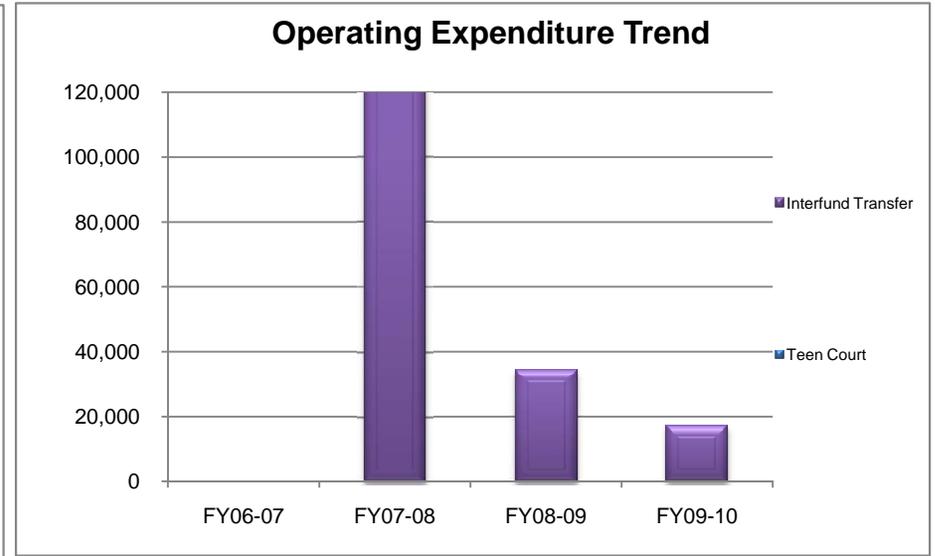
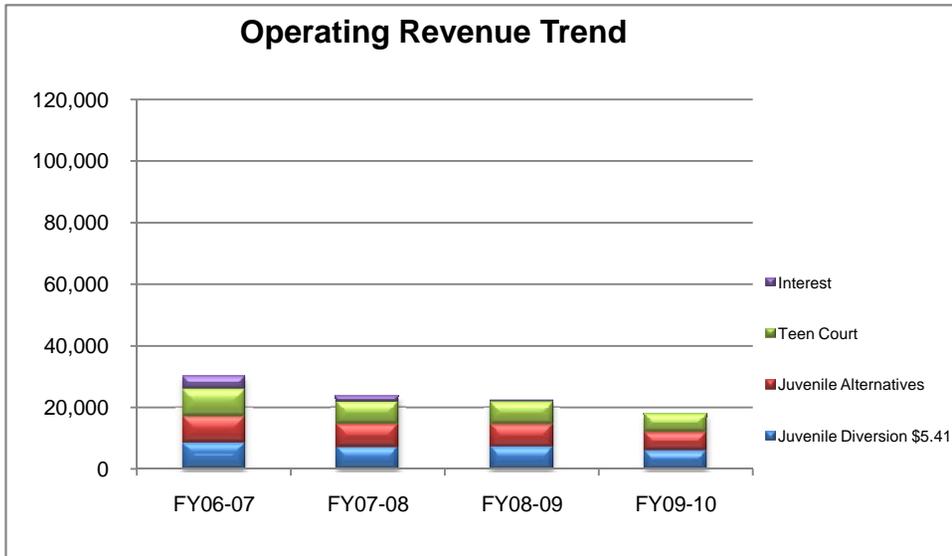
**SPECIAL REVENUE FUND**

| Fund 195<br>Dept 4804 | DESCRIPTION                     | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/-  | COMMENTS |
|-----------------------|---------------------------------|--------------------|--------------------|----------------------|----------------------|-----------------|----------|
|                       | <b>Revenues</b>                 |                    |                    |                      |                      |                 |          |
| 359.21-06             | Juvenile Diversion \$5.41       | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 359.21-07             | Juvenile Alternatives           | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 359.21-08             | Teen Court                      | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 359.21-09             | Teen Court 7/2005               | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 361.10-00             | Interest                        | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 381.00-00             | Interfund Transfer              | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 399.00-00             | Cash Carry Forward              | 0                  | 0                  | 0                    | 0                    | 0               |          |
|                       | <b>TOTAL REVENUES</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>        |          |
|                       | <b>Expenses</b>                 |                    |                    |                      |                      |                 |          |
| 719.10-12             | Regular Salaries                | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 719.xx-xx             | Employee Benefits               | (115)              | 0                  | 0                    | 0                    | 0               |          |
|                       | <b>Total Personnel Expenses</b> | <b>(115)</b>       | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>        |          |
| 719.34-10             | Other Contracted Services       | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 719.40-10             | Travel Expenses                 | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 719.41-10             | Communications Recurring        | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 719.41-30             | Postage Expense                 | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 719.46-30             | Maintenance Agreements          | 0                  | 0                  | 0                    | 0                    | 0               |          |
| 719.47-10             | Printing & Binding              | 0                  | 0                  | 0                    | 0                    | 0               |          |
|                       | <b>Total Operating Expenses</b> | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>        |          |
|                       | <b>TOTAL EXPENSES</b>           | <b>(115)</b>       | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>        |          |
|                       | <b>TOTAL FUND EXPENSES</b>      | <b>(115)</b>       | <b>123,881</b>     | <b>34,261</b>        | <b>16,910</b>        | <b>(17,351)</b> |          |

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

**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**

**Revenues**

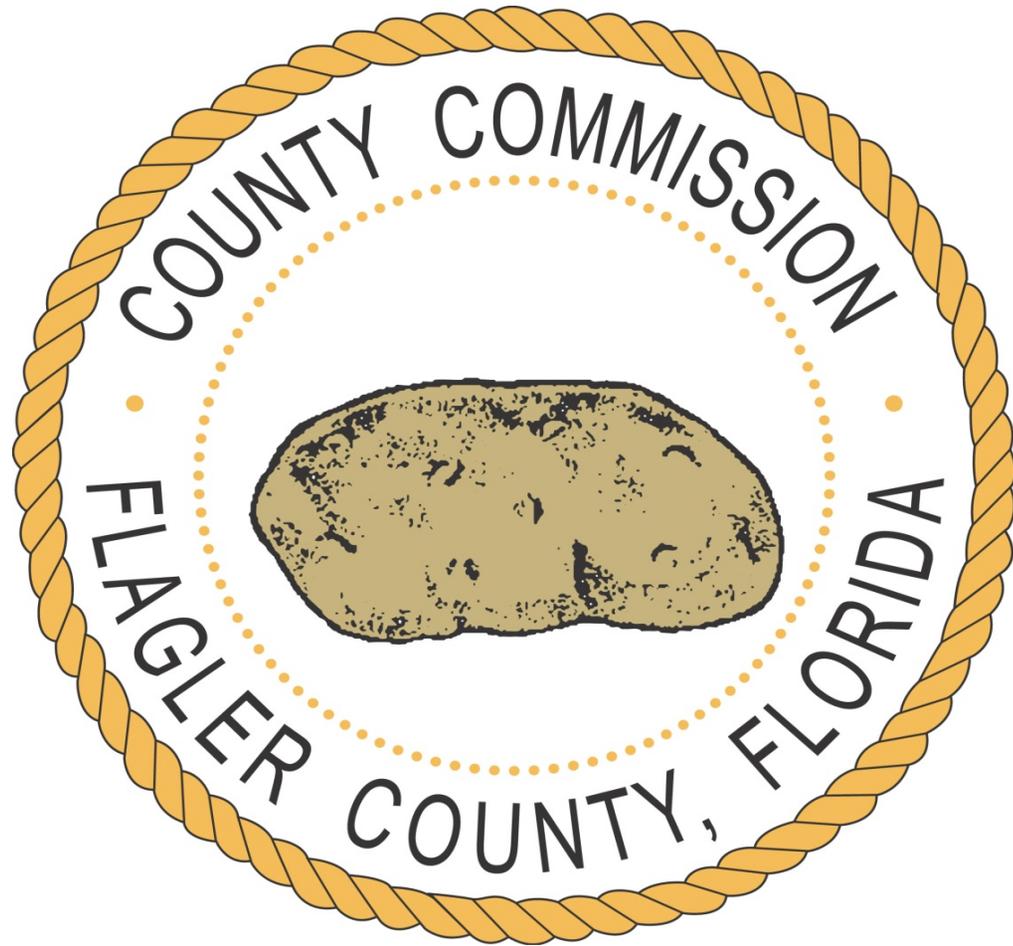
Juvenile Diversion \$5.41  
 Juvenile Alternatives  
 Teen Court  
 Interest  
 Cash Carry Forward  
 Less 5% Statutory Reduction

|                             | <b>ACTUAL<br/>FY06-07</b> | <b>ACTUAL<br/>FY07-08</b> | <b>BUDGETED<br/>FY08-09</b> | <b>APPROVED<br/>FY09-10</b> |
|-----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Juvenile Diversion \$5.41   | 8,531                     | 7,179                     | 7,200                       | 5,928                       |
| Juvenile Alternatives       | 8,531                     | 7,179                     | 7,200                       | 5,928                       |
| Teen Court                  | 8,556                     | 7,200                     | 7,200                       | 5,944                       |
| Interest                    | 4,237                     | 2,336                     | 401                         | 0                           |
| Cash Carry Forward          | 83,173                    | 113,142                   | 13,360                      | 0                           |
| Less 5% Statutory Reduction | 0                         | 0                         | (1,100)                     | (890)                       |
|                             | <b>113,028</b>            | <b>137,036</b>            | <b>34,261</b>               | <b>16,910</b>               |

**Expenses**

Teen Court  
 Interfund Transfer

|                    |              |                |               |               |
|--------------------|--------------|----------------|---------------|---------------|
| Teen Court         | (115)        | 0              | 0             | 0             |
| Interfund Transfer | 0            | 123,881        | 34,261        | 16,910        |
|                    | <b>(115)</b> | <b>123,881</b> | <b>34,261</b> | <b>16,910</b> |



## APPROVED BUDGET FY 2009-2010

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

**COURT INNOVATIONS - COURT ADMINISTRATOR**

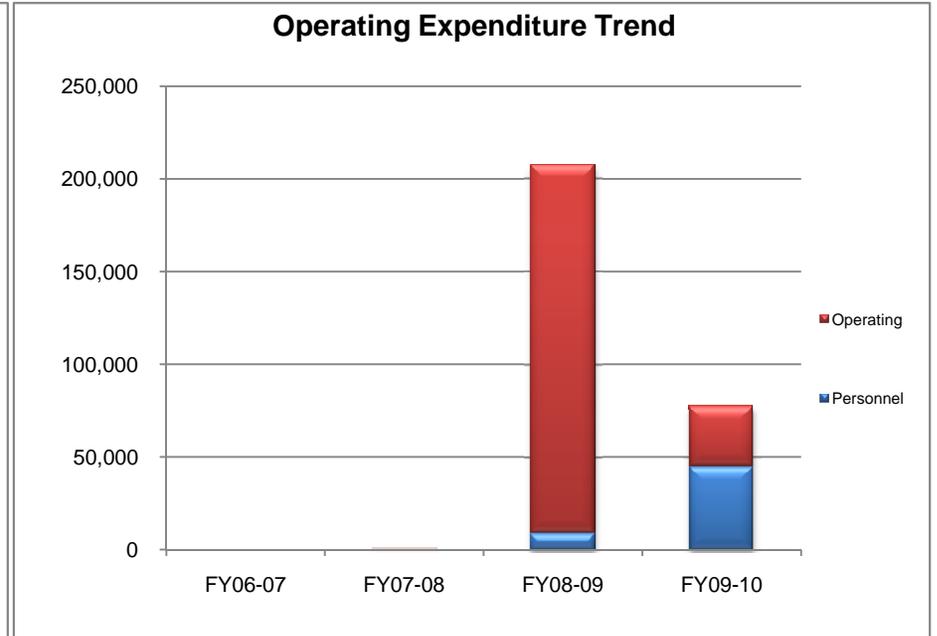
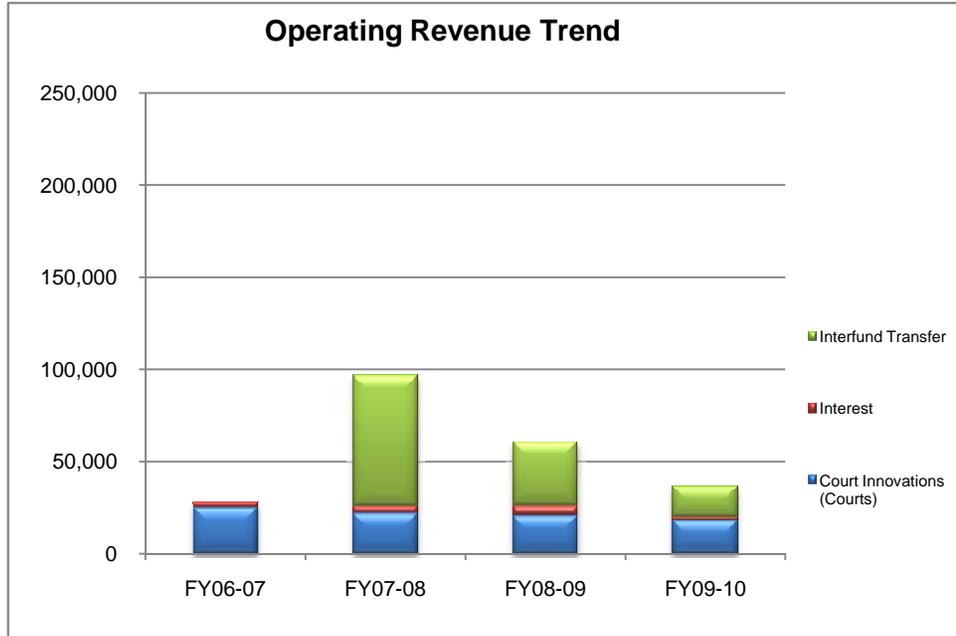
**SPECIAL REVENUE FUND**

| Fund 197<br>Dept 4805/5000 | DESCRIPTION                     | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/-   | COMMENTS |
|----------------------------|---------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|----------|
|                            | <b>Revenues</b>                 |                    |                    |                      |                      |                  |          |
| 359.20-05                  | Court Innovations (Courts)      | 25,257             | 22,365             | 21,000               | 17,964               | (3,036)          |          |
| 361.10-00                  | Interest                        | 2,391              | 3,824              | 5,146                | 1,914                | (3,232)          |          |
| 381.00-00                  | Interfund Transfer              | 0                  | 70,358             | 34,261               | 16,810               | (17,451)         |          |
| 398.00-00                  | Less 5% Statutory Reduction     | 0                  | 0                  | (1,307)              | (994)                | 313              |          |
| 399.00-00                  | Cash Carry Forward              | 63,196             | 76,107             | 171,545              | 191,434              | 19,889           |          |
|                            | <b>TOTAL FUND REVENUES</b>      | <b>90,844</b>      | <b>172,654</b>     | <b>230,645</b>       | <b>227,128</b>       | <b>(3,517)</b>   |          |
|                            | <b>Expenses</b>                 |                    |                    |                      |                      |                  |          |
| 719.10-12                  | Regular Salaries                | 0                  | 0                  | 6,234                | 31,179               | 24,945           |          |
| 719.xx-xx                  | Employee Benefits               | 0                  | 0                  | 2,877                | 13,571               | 10,694           |          |
|                            | <b>Total Personnel Expenses</b> | <b>0</b>           | <b>0</b>           | <b>9,111</b>         | <b>44,750</b>        | <b>35,639</b>    |          |
| 719.31-10                  | Professional Services           | 0                  | 31                 | 0                    | 100                  | 100              |          |
| 719.34-10                  | Other Contracted Services       | 0                  | 0                  | 196,859              | 20,000               | (176,859)        |          |
| 719.40-10                  | Travel Expenses                 | 0                  | 0                  | 0                    | 200                  | 200              |          |
| 719.41-10                  | Communications Recurring        | 0                  | 0                  | 0                    | 600                  | 600              |          |
| 719.41-30                  | Postage                         | 0                  | 0                  | 0                    | 200                  | 200              |          |
| 719.49-18                  | Bank Analysis Fees              | 0                  | 145                | 160                  | 240                  | 80               |          |
| 719.51-10                  | Office Supplies                 | 0                  | 0                  | 250                  | 400                  | 150              |          |
| 719.52-12                  | Other Operating Expenses        | 0                  | 0                  | 1,200                | 10,000               | 8,800            |          |
| 719.54-21                  | Employee Education/Training     | 0                  | 0                  | 0                    | 500                  | 500              |          |
|                            | <b>Total Operating Expenses</b> | <b>0</b>           | <b>176</b>         | <b>198,469</b>       | <b>32,240</b>        | <b>(166,229)</b> |          |
| 719.98-10                  | Reserve for Contingency         | 0                  | 0                  | 23,065               | 150,138              | 127,073          |          |
|                            | <b>Total Reserves</b>           | <b>0</b>           | <b>0</b>           | <b>23,065</b>        | <b>150,138</b>       | <b>127,073</b>   |          |
|                            | <b>TOTAL FUND EXPENSES</b>      | <b>0</b>           | <b>176</b>         | <b>230,645</b>       | <b>227,128</b>       | <b>(3,517)</b>   |          |

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

**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.

For fiscal year 2009-10, the position in this fund is no longer split with the Drug Court grant as the grant has ended.

**SUMMARY**

**Revenues**

- Court Innovations (Courts)
- Interest
- Interfund Transfer
- Cash Carry Forward
- Less 5% Statutory Reduction

|                             | ACTUAL<br>FY06-07 | ACTUAL<br>FY07-08 | BUDGETED<br>FY08-09 | APPROVED<br>FY09-10 |
|-----------------------------|-------------------|-------------------|---------------------|---------------------|
| Court Innovations (Courts)  | 25,257            | 22,365            | 21,000              | 17,964              |
| Interest                    | 2,391             | 3,824             | 5,146               | 1,914               |
| Interfund Transfer          | 0                 | 70,358            | 34,261              | 16,810              |
| Cash Carry Forward          | 63,196            | 76,107            | 171,545             | 191,434             |
| Less 5% Statutory Reduction | 0                 | 0                 | (1,307)             | (994)               |
| <b>Total</b>                | <b>90,844</b>     | <b>172,654</b>    | <b>230,645</b>      | <b>227,128</b>      |

**Expenses**

- Personnel
- Operating
- Reserves

|              |          |            |                |                |
|--------------|----------|------------|----------------|----------------|
| Personnel    | 0        | 0          | 9,111          | 44,750         |
| Operating    | 0        | 176        | 198,469        | 32,240         |
| Reserves     | 0        | 0          | 23,065         | 150,138        |
| <b>Total</b> | <b>0</b> | <b>176</b> | <b>230,645</b> | <b>227,128</b> |

|                                     | ACTUAL<br>FY06-07 | ACTUAL<br>FY07-08 | BUDGETED<br>FY08-09 | APPROVED<br>FY09-10 |
|-------------------------------------|-------------------|-------------------|---------------------|---------------------|
| <b>PERSONNEL SUMMARY- Positions</b> |                   |                   |                     |                     |
| Drug Coordinator                    | 0.00              | 0.00              | 0.20                | 1.00                |
| <b>Total Positions</b>              | <b>0.00</b>       | <b>0.00</b>       | <b>0.20</b>         | <b>1.00</b>         |

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

**TEEN COURT - COURT ADMINISTRATOR**

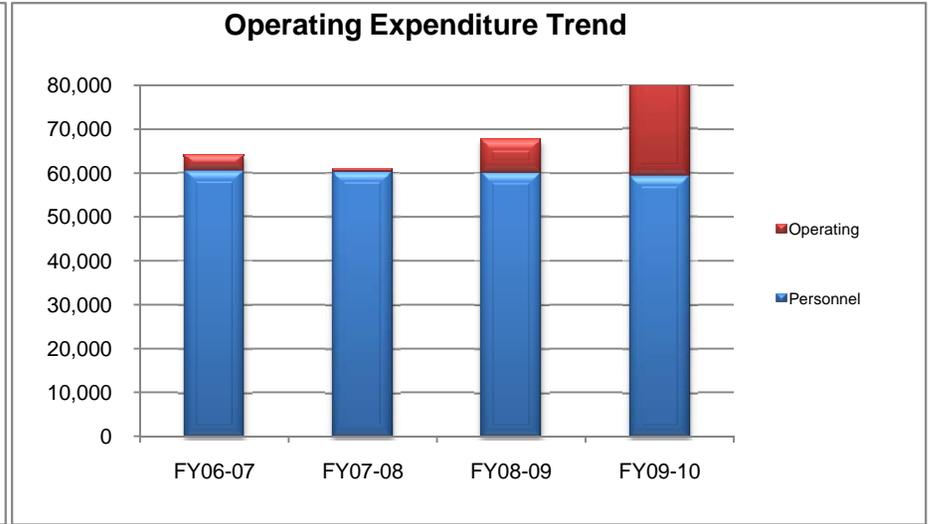
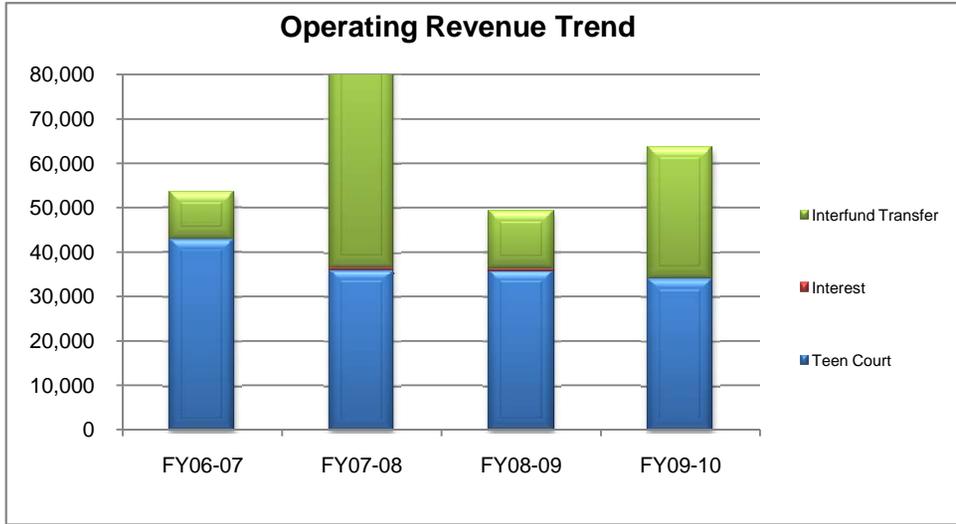
**SPECIAL REVENUE FUND**

| Fund 198<br>Dept 4804 | DESCRIPTION                     | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS                                      |
|-----------------------|---------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|---|
|                       | <b>Revenues</b>                 |                    |                    |                      |                      |                  |   |
| 359.21-09             | Teen Court 7/2005               | 42,894             | 36,195             | 36,000               | 34,134               | (1,866)          |   |
| 361.10-00             | Interest                        | 88                 | 514                | 600                  | 48                   | (552)            |   |
| 381.00-00             | Interfund Transfer              | 10,598             | 56,735             | 12,600               | 29,606               | 17,006           |   |
| 398.00-00             | Less 5% Statutory Reduction     | 0                  | 0                  | (1,829)              | (1,709)              | 120              |   |
| 399.00-00             | Cash Carry Forward              | 12,035             | (11,038)           | 20,129               | 25,370               | 5,241            |   |
|                       | <b>TOTAL FUND REVENUES</b>      | <b>65,615</b>      | <b>82,406</b>      | <b>67,500</b>        | <b>87,449</b>        | <b>19,949</b>    |   |
|                       | <b>Expenses</b>                 |                    |                    |                      |                      |                  |   |
| 719.10-12             | Regular Salaries                | 40,087             | 42,565             | 43,469               | 43,472               | 3                |   |
| 719.10-14             | Overtime                        | 120                | 0                  | 3,325                | 0                    | (3,325)          |   |
| 719.xx-xx             | Employee Benefits               | 20,148             | 17,572             | 13,181               | 15,769               | 2,588            |   |
|                       | <b>Total Personnel Expenses</b> | <b>60,355</b>      | <b>60,137</b>      | <b>59,975</b>        | <b>59,241</b>        | <b>(734)</b>     |   |
| 719.34-10             | Other Contracted Services       | 3,033              | 0                  | 5,000                | 25,583               | 20,583           | Mediation/Arbitration Trust Funds transferred |
| 719.40-10             | Travel Expenses                 | 0                  | 49                 | 250                  | 250                  | 0                | during fiscal year 2008-09                    |
| 719.41-10             | Communications Recurring        | 477                | 271                | 450                  | 450                  | 0                |   |
| 719.41-30             | Postage Expense                 | 171                | 120                | 400                  | 400                  | 0                |   |
| 719.47-10             | Printing & Binding              | 70                 | 0                  | 100                  | 100                  | 0                |   |
| 719.48-10             | Promotional Activities          | 0                  | 0                  | 100                  | 100                  | 0                |   |
| 719.51-10             | Office Supplies                 | 187                | 193                | 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                  | 100                  | 0                |   |
| 719.54-10             | Publications/Memberships        | 0                  | 103                | 125                  | 125                  | 0                |   |
| 719.49-18             | Bank Analysis Fees              | 0                  | 0                  | 0                    | 100                  | 100              |   |
|                       | <b>Total Operating Expenses</b> | <b>3,938</b>       | <b>736</b>         | <b>7,525</b>         | <b>28,208</b>        | <b>20,683</b>    |   |
|                       | <b>TOTAL FUND EXPENSES</b>      | <b>64,293</b>      | <b>60,873</b>      | <b>67,500</b>        | <b>87,449</b>        | <b>19,949</b>    |   |

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

**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**

**Revenues**

Teen Court  
Interest  
Interfund Transfer  
Cash Carry Forward  
Less 5% Statutory Reduction

**Expenses**

Personnel  
Operating

**Personnel Summary-Positions**

Teen Court Administrator  
Teen Court Coordinator  
**Total Positions**

|                                    | ACTUAL<br>FY06-07 | ACTUAL<br>FY07-08 | BUDGETED<br>FY08-09 | APPROVED<br>FY09-10 |
|------------------------------------|-------------------|-------------------|---------------------|---------------------|
| <b>Revenues</b>                    |                   |                   |                     |                     |
| Teen Court                         | 42,894            | 36,195            | 36,000              | 34,134              |
| Interest                           | 88                | 514               | 600                 | 48                  |
| Interfund Transfer                 | 10,598            | 56,735            | 12,600              | 29,606              |
| Cash Carry Forward                 | 12,035            | (11,038)          | 20,129              | 25,370              |
| Less 5% Statutory Reduction        | 0                 | 0                 | (1,829)             | (1,709)             |
|                                    | <b>65,615</b>     | <b>82,406</b>     | <b>67,500</b>       | <b>87,449</b>       |
| <b>Expenses</b>                    |                   |                   |                     |                     |
| Personnel                          | 60,355            | 60,137            | 59,975              | 59,241              |
| Operating                          | 3,938             | 736               | 7,525               | 28,208              |
|                                    | <b>64,293</b>     | <b>60,873</b>     | <b>67,500</b>       | <b>87,449</b>       |
| <b>Personnel Summary-Positions</b> |                   |                   |                     |                     |
| Teen Court Administrator           | 0.00              | 0.00              | 0.00                | 0.00                |
| Teen Court Coordinator             | 1.00              | 1.00              | 1.00                | 1.00                |
| <b>Total Positions</b>             | <b>1.00</b>       | <b>1.00</b>       | <b>1.00</b>         | <b>1.00</b>         |

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

**LEGAL AID**

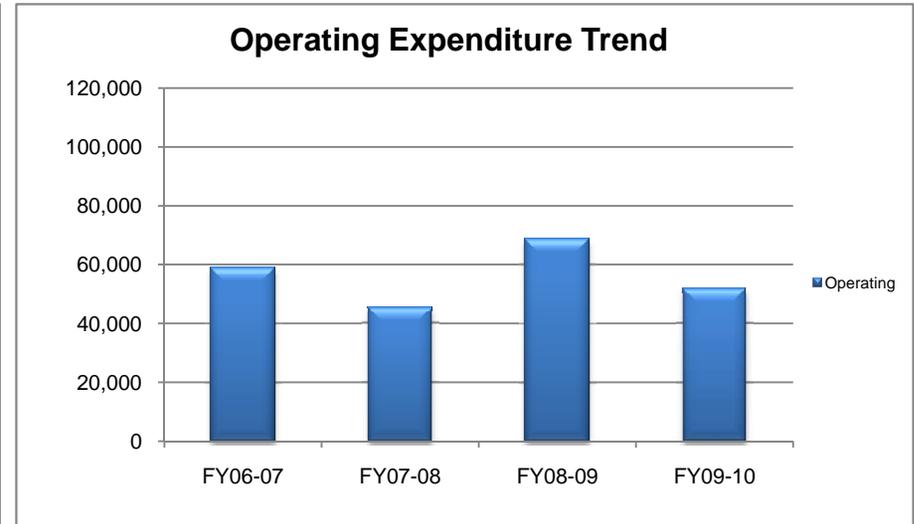
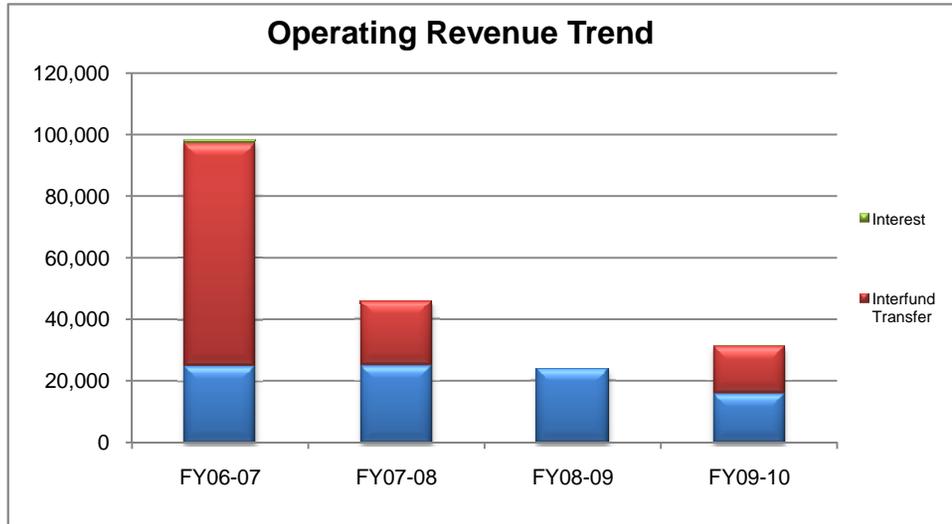
**SPECIAL REVENUE FUND**

| <b>Fund 105<br/>Dept 4401</b> | <b>DESCRIPTION</b>              | <b>ACTUAL<br/>FY 06-07</b> | <b>ACTUAL<br/>FY 07-08</b> | <b>BUDGETED<br/>FY 08-09</b> | <b>APPROVED<br/>FY 09-10</b> | <b>CHANGES<br/>+/(-)</b> | <b>COMMENTS</b> |
|-------------------------------|---------------------------------|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-----------------|
|                               | <b>Revenues</b>                 |                            |                            |                              |                              |                          |                 |
| 359.20-01                     | Legal Aid Fees                  | 24,942                     | 24,888                     | 23,972                       | 16,000                       | (7,972)                  |                 |
| 381.00-00                     | Interfund Transfer              | 71,872                     | 21,014                     | 0                            | 15,197                       | 15,197                   |                 |
| 361.10-00                     | Interest                        | 1,200                      | 0                          | 0                            | 100                          | 100                      |                 |
| 398.00-00                     | Less 5% Statutory Reduction     | 0                          | (1,244)                    | (1,198)                      | (907)                        | 291                      |                 |
| 399.00-00                     | Cash Carry Forward              | 0                          | 6,342                      | 45,674                       | 21,310                       | (24,364)                 |                 |
|                               | <b>TOTAL FUND REVENUES</b>      | <b>98,014</b>              | <b>51,000</b>              | <b>68,448</b>                | <b>51,700</b>                | <b>(16,748)</b>          |                 |
|                               | <b>Expenses</b>                 |                            |                            |                              |                              |                          |                 |
| 564.49-18                     | Bank Fees                       | 0                          | 105                        | 0                            | 200                          | 200                      |                 |
| 564.82-34                     | Aid to Legal Services           | 58,791                     | 45,054                     | 51,000                       | 51,500                       | 500                      |                 |
|                               | <b>Total Operating Expenses</b> | <b>58,791</b>              | <b>45,159</b>              | <b>51,000</b>                | <b>51,700</b>                | <b>700</b>               |                 |
| 587.98-10                     | Reserve For Contingency         | 0                          | 0                          | 17,448                       | 0                            | (17,448)                 |                 |
|                               | <b>Total Reserves</b>           | <b>0</b>                   | <b>0</b>                   | <b>17,448</b>                | <b>0</b>                     | <b>(17,448)</b>          |                 |
|                               | <b>TOTAL FUND EXPENSES</b>      | <b>58,791</b>              | <b>45,159</b>              | <b>68,448</b>                | <b>51,700</b>                | <b>(16,748)</b>          |                 |

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

**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**

**Revenues**

Legal Aid Fees  
Interfund Transfer  
Interest  
Cash Carry Forward  
Less 5% Statutory Reduction

|                             | <b>ACTUAL<br/>FY06-07</b> | <b>ACTUAL<br/>FY07-08</b> | <b>BUDGETED<br/>FY08-09</b> | <b>APPROVED<br/>FY09-10</b> |
|-----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Legal Aid Fees              | 24,942                    | 24,888                    | 23,972                      | 16,000                      |
| Interfund Transfer          | 71,872                    | 21,014                    | 0                           | 15,197                      |
| Interest                    | 1,200                     | 0                         | 0                           | 100                         |
| Cash Carry Forward          | 0                         | 6,342                     | 45,674                      | 21,310                      |
| Less 5% Statutory Reduction | 0                         | (1,244)                   | (1,198)                     | (907)                       |
|                             | <b>98,014</b>             | <b>51,000</b>             | <b>68,448</b>               | <b>51,700</b>               |

**Expenses**

Operating

|           |               |               |               |               |
|-----------|---------------|---------------|---------------|---------------|
| Operating | 58,791        | 45,159        | 68,448        | 51,700        |
|           | <b>58,791</b> | <b>45,159</b> | <b>68,448</b> | <b>51,700</b> |

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

**LAW ENFORCEMENT TRUST**

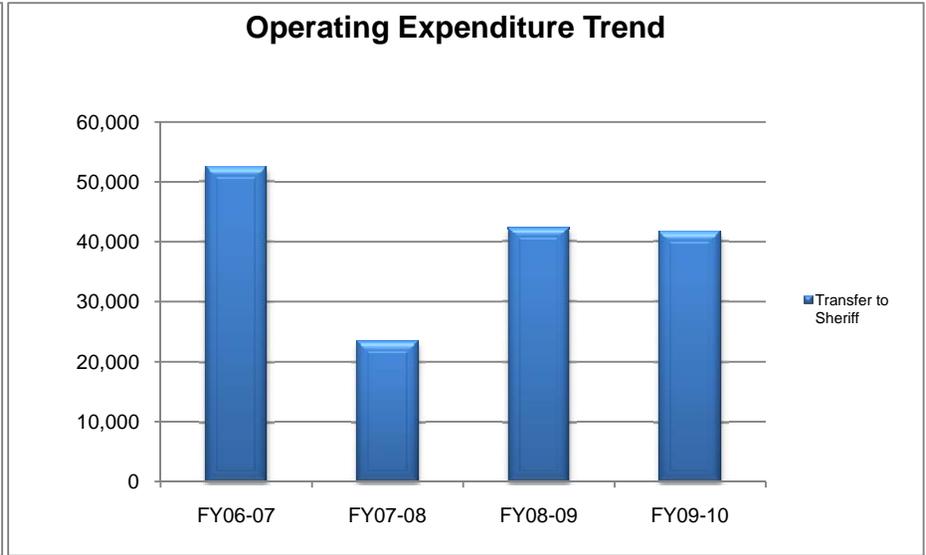
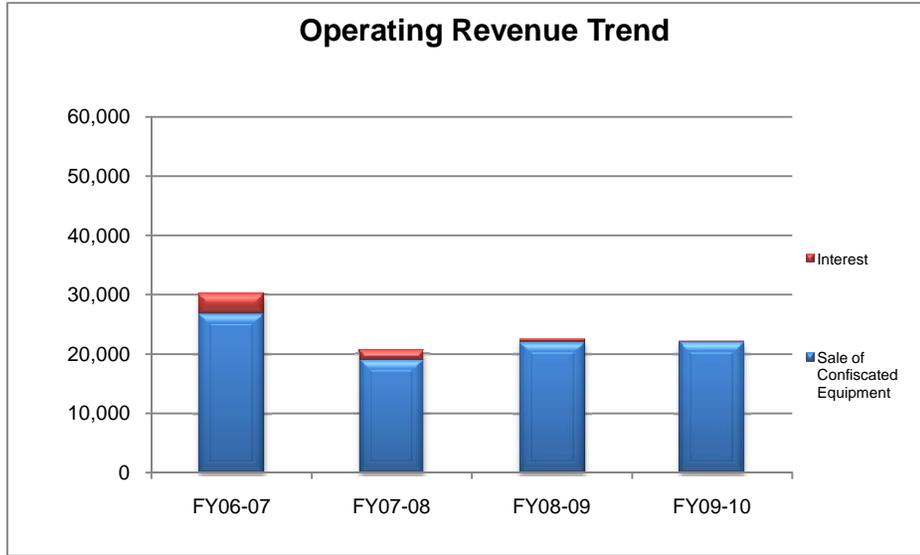
**SPECIAL REVENUE FUND**

| <b>Fund 106</b>       | <b>DESCRIPTION</b>                  | <b>ACTUAL</b>   | <b>ACTUAL</b>   | <b>BUDGETED</b> | <b>APPROVED</b> | <b>CHANGES</b> | <b>COMMENTS</b> |
|-----------------------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|
| <b>Dept 4300/4600</b> |                                     | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>+/(-)</b>   |                 |
|                       | <b>Revenues</b>                     |                 |                 |                 |                 |                |                 |
| 351.20-00             | Sale of Confiscated Equipment       | 26,764          | 18,844          | 22,000          | 22,000          | 0              |                 |
| 361.10-00             | Interest                            | 3,333           | 1,623           | 421             | 100             | (321)          |                 |
| 398.00-00             | Less 5% Statutory Reduction         | 0               | 0               | (1,121)         | (1,100)         | 21             |                 |
| 399.00-00             | Cash Carry Forward                  | 69,218          | 66,922          | 21,056          | 20,598          | (458)          |                 |
|                       | <b>TOTAL FUND REVENUES</b>          | <b>99,315</b>   | <b>87,389</b>   | <b>42,356</b>   | <b>41,598</b>   | <b>(758)</b>   |                 |
|                       | <b>Expenses</b>                     |                 |                 |                 |                 |                |                 |
| 521.49-18             | Bank Analysis Fees                  | 0               | 0               | 0               | 400             | 400            |                 |
| 521.49-10             | Other Current Charges & Obligations | 52,385          | 23,376          | 42,356          | 41,198          | (1,158)        |                 |
|                       | <b>TOTAL FUND EXPENSES</b>          | <b>52,385</b>   | <b>23,376</b>   | <b>42,356</b>   | <b>41,598</b>   | <b>(758)</b>   |                 |

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

**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**

**Revenues**

Sale of Confiscated Equipment  
Interest  
Cash Carry Forward  
Less 5 % Statutory Reduction

|                               | <b>ACTUAL<br/>FY06-07</b> | <b>ACTUAL<br/>FY07-08</b> | <b>BUDGETED<br/>FY08-09</b> | <b>APPROVED<br/>FY09-10</b> |
|-------------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Sale of Confiscated Equipment | 26,764                    | 18,844                    | 22,000                      | 22,000                      |
| Interest                      | 3,333                     | 1,623                     | 421                         | 100                         |
| Cash Carry Forward            | 69,218                    | 66,922                    | 21,056                      | 20,598                      |
| Less 5 % Statutory Reduction  | 0                         | 0                         | (1,121)                     | (1,100)                     |
|                               | <b>99,315</b>             | <b>87,389</b>             | <b>42,356</b>               | <b>41,598</b>               |

**Expenses**

Transfer to Sheriff

|                     |               |               |               |               |
|---------------------|---------------|---------------|---------------|---------------|
| Transfer to Sheriff | 52,385        | 23,376        | 42,356        | 41,598        |
|                     | <b>52,385</b> | <b>23,376</b> | <b>42,356</b> | <b>41,598</b> |

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

**LAW LIBRARY - LIBRARY - COMMUNITY SERVICES**

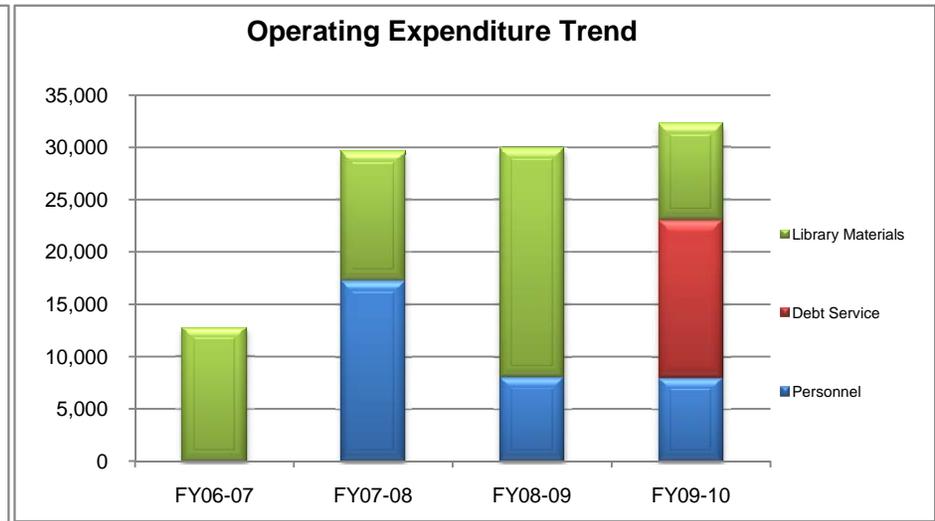
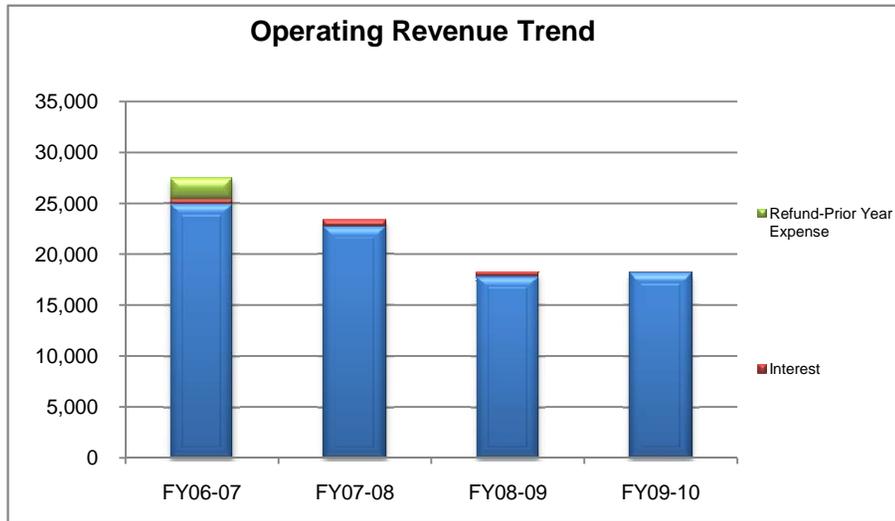
**SPECIAL REVENUE FUND**

| Fund 107       | DESCRIPTION                     | ACTUAL        | ACTUAL        | BUDGETED      | APPROVED      | CHANGES         | COMMENTS |
|----------------|---------------------------------|---------------|---------------|---------------|---------------|-----------------|----------|
| Dept 3450/3451 |                                 | FY 06-07      | FY 07-08      | FY 08-09      | FY 09-10      | +/-             |          |
|                | <b>Revenues</b>                 |               |               |               |               |                 |          |
| 359.20-02      | Law Library \$16.25             | 24,894        | 22,705        | 17,795        | 18,084        | 289             |          |
| 361.10-00      | Interest                        | 539           | 631           | 380           | 42            | (338)           |          |
| 369.30-00      | Refund-Prior Year Expense       | 2,002         | 0             | 0             | 0             | 0               |          |
| 399.00-00      | Cash Carry Forward              | 7,244         | 21,931        | 12,634        | 15,049        | 2,415           |          |
| 398.00-00      | Less 5% Statutory Reduction     | 0             | 0             | (908)         | (904)         | 4               |          |
|                | <b>TOTAL FUND REVENUES</b>      | <b>34,679</b> | <b>45,267</b> | <b>29,901</b> | <b>32,271</b> | <b>2,370</b>    |          |
|                | <b>Expenses</b>                 |               |               |               |               |                 |          |
| 714.10-12      | Regular Salaries                | 0             | 11,804        | 5,741         | 5,741         | 0               |          |
| 714.xx-xx      | Employee Benefits               | 0             | 5,448         | 2,342         | 2,225         | (117)           |          |
|                | <b>Total Personnel Expenses</b> | <b>0</b>      | <b>17,252</b> | <b>8,083</b>  | <b>7,966</b>  | <b>(117)</b>    |          |
| 714.66-10      | Library Materials               | 12,750        | 12,342        | 21,818        | 9,214         | (12,604)        |          |
|                | <b>Total Capital Outlay</b>     | <b>12,750</b> | <b>12,342</b> | <b>21,818</b> | <b>9,214</b>  | <b>(12,604)</b> |          |
| 714.49-18      | Bank Analysis Fees              | 0             | 26            | 0             | 52            | 52              |          |
|                | <b>Total Investment Expense</b> | <b>0</b>      | <b>26</b>     | <b>0</b>      | <b>52</b>     | <b>52</b>       |          |
| 587.98-11      | Reserves                        | 0             | 0             | 0             | 15,039        | 15,039          |          |
|                | <b>Total Reserves</b>           | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>15,039</b> | <b>15,039</b>   |          |
|                | <b>TOTAL FUND EXPENSES</b>      | <b>12,750</b> | <b>29,620</b> | <b>29,901</b> | <b>32,271</b> | <b>2,370</b>    |          |

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

**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.

|                                    | ACTUAL<br>FY06-07 | ACTUAL<br>FY07-08 | BUDGETED<br>FY08-09 | APPROVED<br>FY 09-10 |
|------------------------------------|-------------------|-------------------|---------------------|----------------------|
| <b>Personnel Summary-Positions</b> |                   |                   |                     |                      |
| Librarian II                       | 0.00              | 0.15              | 0.15                | 0.15                 |
| <b>Total Positions</b>             | <b>0.00</b>       | <b>0.15</b>       | <b>0.15</b>         | <b>0.15</b>          |

**SUMMARY**

**Revenues**

Law Library \$16.25  
Interest  
Refund-Prior Year Expense  
Cash Carry Forward  
Less 5% Statutory Reduction

|                             | ACTUAL<br>FY06-07 | ACTUAL<br>FY07-08 | BUDGETED<br>FY08-09 | APPROVED<br>FY09-10 |
|-----------------------------|-------------------|-------------------|---------------------|---------------------|
| Law Library \$16.25         | 24,894            | 22,705            | 17,795              | 18,084              |
| Interest                    | 539               | 631               | 380                 | 42                  |
| Refund-Prior Year Expense   | 2,002             | 0                 | 0                   | 0                   |
| Cash Carry Forward          | 7,244             | 21,931            | 12,634              | 15,049              |
| Less 5% Statutory Reduction | 0                 | 0                 | (908)               | (904)               |
| <b>Total</b>                | <b>34,679</b>     | <b>45,267</b>     | <b>29,901</b>       | <b>32,271</b>       |

**Expenses**

Personnel  
Debt Service  
Investment Expense  
Library Materials

|                    |               |               |               |               |
|--------------------|---------------|---------------|---------------|---------------|
| Personnel          | 0             | 17,252        | 8,083         | 7,966         |
| Debt Service       | 0             | 0             | 0             | 15,039        |
| Investment Expense | 0             | 26            | 0             | 52            |
| Library Materials  | 12,750        | 12,342        | 21,818        | 9,214         |
| <b>Total</b>       | <b>12,750</b> | <b>29,620</b> | <b>29,901</b> | <b>32,271</b> |

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

**CRIME PREVENTION**

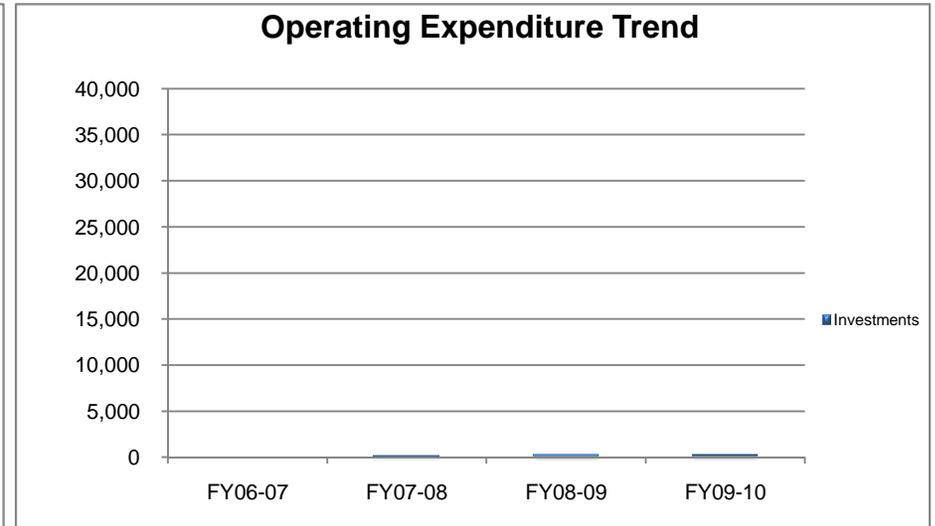
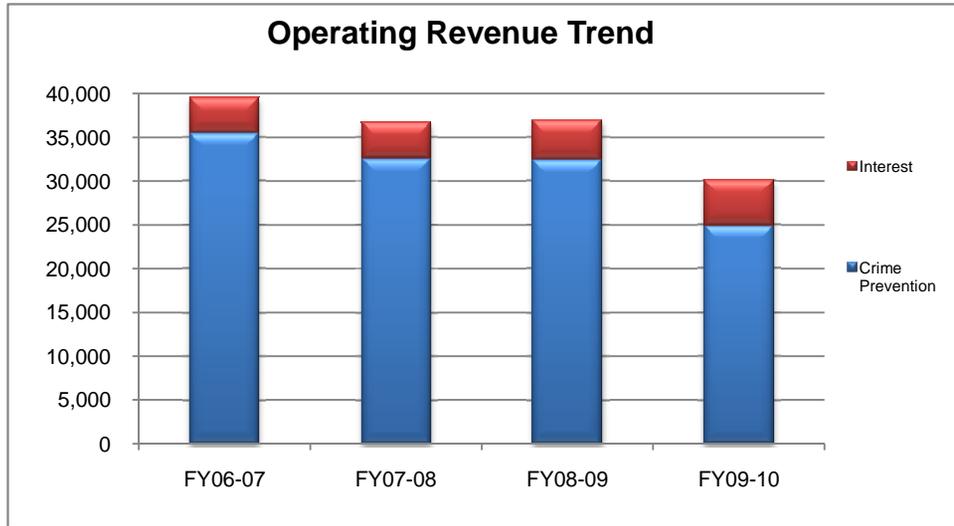
**SPECIAL REVENUE FUND**

| <b>Fund 196</b>       | <b>DESCRIPTION</b>          | <b>ACTUAL</b>   | <b>ACTUAL</b>   | <b>BUDGETED</b> | <b>APPROVED</b> | <b>CHANGES</b> | <b>COMMENTS</b> |
|-----------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|
| <b>Dept 4910/5000</b> |                             | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>+/(-)</b>   |                 |
|                       | <b>Revenues</b>             |                 |                 |                 |                 |                |                 |
| 359.20-06             | Crime Prevention            | 35,439          | 32,529          | 32,392          | 24,792          | (7,600)        |                 |
| 361.10-00             | Interest                    | 4,049           | 4,165           | 4,471           | 5,268           | 797            |                 |
| 398.00-00             | Less 5% Statutory Reduction | 0               | 0               | (1,843)         | (1,503)         | 340            |                 |
| 399.00-00             | Cash Carry Forward          | 73,002          | 112,490         | 149,061         | 175,592         | 26,531         |                 |
|                       | <b>TOTAL FUND REVENUES</b>  | <b>112,490</b>  | <b>149,184</b>  | <b>184,081</b>  | <b>204,149</b>  | <b>20,068</b>  |                 |
|                       | <b>Expenses</b>             |                 |                 |                 |                 |                |                 |
| 519.49-18             | Bank Analysis Fees          | 0               | 150             | 250             | 260             | 10             |                 |
| 587.98-10             | Reserve for Contingency     | 0               | 0               | 183,831         | 203,889         | 20,058         |                 |
|                       | <b>TOTAL FUND EXPENSES</b>  | <b>0</b>        | <b>150</b>      | <b>184,081</b>  | <b>204,149</b>  | <b>20,068</b>  |                 |

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

**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 in compliance with FS163.501 - 163.523.

**SUMMARY**

**Revenues**

Crime Prevention  
Interest  
Cash Carry Forward  
Less 5% Statutory Reduction

|                             | ACTUAL<br>FY06-07 | ACTUAL<br>FY07-08 | BUDGETED<br>FY08-09 | APPROVED<br>FY09-10 |
|-----------------------------|-------------------|-------------------|---------------------|---------------------|
| Crime Prevention            | 35,439            | 32,529            | 32,392              | 24,792              |
| Interest                    | 4,049             | 4,165             | 4,471               | 5,268               |
| Cash Carry Forward          | 73,002            | 112,490           | 149,061             | 175,592             |
| Less 5% Statutory Reduction | 0                 | 0                 | (1,843)             | (1,503)             |
|                             | <b>112,490</b>    | <b>149,184</b>    | <b>184,081</b>      | <b>204,149</b>      |

**Expenses**

Investments  
Reserves

|             |          |            |                |                |
|-------------|----------|------------|----------------|----------------|
| Investments | 0        | 150        | 250            | 260            |
| Reserves    | 0        | 0          | 183,831        | 203,889        |
|             | <b>0</b> | <b>150</b> | <b>184,081</b> | <b>204,149</b> |

## 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 in 2008

#### Down Payment / Closing Cost Assistance

11 applicants received a total of \$326,000 in assistance

#### Home Rehabilitation Assistance

6 applicants received a total of \$158,000 in assistance

#### Replacement Home Assistance

1 applicant received a total \$118,000 in assistance

#### Mortgage Foreclosure Prevention Assistance

1 applicant received a total of \$4,000 in assistance

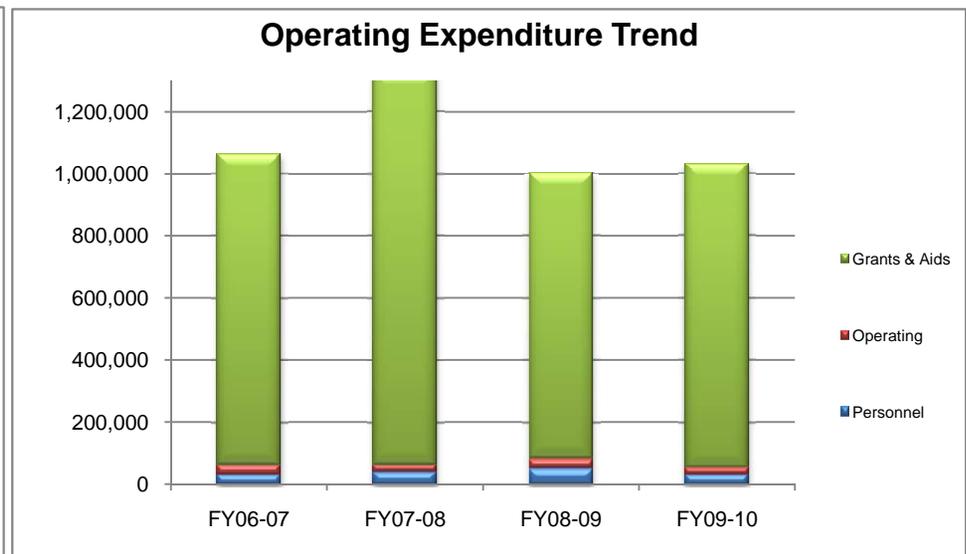
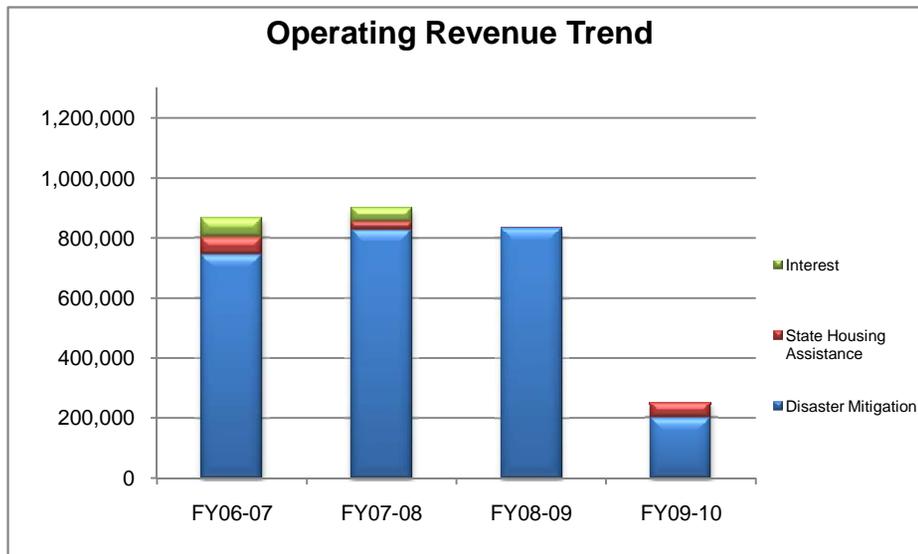
**Flagler County Board of County Commissioners  
FY 2009-2010**

| <b>SHIP PROGRAM-FINANCIAL SERVICES</b> |   |                  |                  |                  |                  | <b>SPECIAL REVENUE FUND</b>                              |
|--|---|------------------|------------------|------------------|------------------|--|
| <b>Fund 143</b>                        | <b>DESCRIPTION</b>                      | <b>ACTUAL</b>    | <b>ACTUAL</b>    | <b>BUDGETED</b>  | <b>APPROVED</b>  | <b>CHANGES</b>   |
| <b>Dept 1720</b>                       |   | <b>FY 06-07</b>  | <b>FY 07-08</b>  | <b>FY 08-09</b>  | <b>FY 09-10</b>  | <b>+/(-)</b>   |
|  | <b>Revenues</b>                         |                  |                  |                  |                  |  |
| 335.20-00                              | SHIP-Disaster Mitigation                | 743,082          | 826,802          | 831,789          | 200,000          | (631,789)  |
| 335.51-00                              | State Housing Assistance                | 56,988           | 25,557           | 953              | 49,860           | 48,907   |
| 361.10-00                              | Interest                                | 63,852           | 48,666           | 0                | 0                | 0  |
| 399.00-00                              | Cash Carry Forward                      | 1,156,372        | 957,108          | 170,364          | 781,454          | 611,090  |
|  | <b>TOTAL FUND REVENUES</b>              | <b>2,020,294</b> | <b>1,858,133</b> | <b>1,003,106</b> | <b>1,031,314</b> | <b>28,208</b>  |
|  | <b>Expenses</b>                         |                  |                  |                  |                  |  |
| 559.10-12                              | Regular Salaries                        | 22,454           | 29,111           | 37,845           | 23,973           | (13,872) 43% of salary paid from General Fund            |
| 559.xx-xx                              | Employee Benefits                       | 9,702            | 12,132           | 14,635           | 8,844            | (5,791)  |
|  | <b>Total Personnel Expenses</b>         | <b>32,156</b>    | <b>41,243</b>    | <b>52,480</b>    | <b>32,817</b>    | <b>(19,663)</b>  |
| 559.49-18                              | Bank Analysis Fees                      | 0                | 424              | 0                | 2,343            | 2,343  |
| 559.34-10                              | Other Contracted Services               | 17,347           | 17,550           | 18,775           | 4,034            | (14,741)   |
| 40-10, 54-20                           | Travel/Training                         | 6,667            | 1,483            | 2,517            | 3,053            | 536  |
| 559.41-10                              | Communications Recurring                | 408              | 767              | 800              | 1,116            | 316  |
| 559.41-30                              | Postage Expense                         | 294              | 378              | 500              | 939              | 439  |
| 559.46-30                              | Maintenance Agreements                  | 1,362            | 0                | 1,260            | 1,512            | 252  |
| 559.46-40                              | Small Tools & Equipment                 | 0                | 60               | 0                | 0                | 0  |
| 559.47-10                              | Printing & Binding                      | 146              | 0                | 200              | 314              | 114  |
| 559.49-10                              | Other Current Charges                   | 555              | 530              | 908              | 1,615            | 707  |
| 559.49-15                              | Advertising                             | 688              | 372              | 750              | 1,932            | 1,182  |
| 559.51-10                              | Office Supplies                         | 245              | 631              | 1,340            | 2,350            | 1,010  |
| 559.51-11                              | Office Equipment under \$1,000          | 1,724            | 0                | 1,262            | 0                | (1,262)  |
| 559.51-20                              | Data Processing Supplies                | 188              | 0                | 0                | 0                | 0  |
| 559.52-10                              | Gas, Oil & Lubricants                   | 374              | 282              | 500              | 1,008            | 508  |
| 559.52-12                              | Other Operating Expenses                | 64               | 54               | 550              | 750              | 200  |
| 559.52-30                              | Data Processing Software                | 475              | 0                | 500              | 500              | 0  |
| 559.54-10                              | Publications/Memberships                | 200              | 200              | 400              | 700              | 300  |
|  | <b>Total Operating Expenses</b>         | <b>30,737</b>    | <b>22,731</b>    | <b>30,262</b>    | <b>22,166</b>    | <b>(8,096)</b>   |
| 559.64-10                              | Equipment                               | 0                | 0                | 1,500            | 16               | (1,484) Capital Technology                               |
|  | <b>Total Capital Outlay</b>             | <b>0</b>         | <b>0</b>         | <b>1,500</b>     | <b>16</b>        | <b>(1,484)</b>   |
| 525.83-01                              | Disaster Mitigation                     | 0                | 0                | 0                | 200,000          | 200,000  |
| 559.83-20                              | SHIP - FL Homebuyers Program            | 0                | 0                | 0                | 350,000          | 350,000  |
| 559.83-50                              | SHIP - Foreclosure Intervention         | 4,206            | 16,648           | 32,099           | 39,447           | 7,348  |
| 559.83-53                              | Primary Residence Buy Assistance        | 425,483          | 826,775          | 398,172          | 85,501           | (312,671)  |
| 559.83-54                              | Replacement Housing Strategy            | 570,604          | 417,578          | 488,593          | 301,367          | (187,226) Carry Forward funds from prior years exhausted |
|  | <b>Total Grants &amp; Aids Expenses</b> | <b>1,000,293</b> | <b>1,261,001</b> | <b>918,864</b>   | <b>976,315</b>   | <b>57,451</b>  |
|  | <b>TOTAL EXPENSES</b>                   | <b>1,063,186</b> | <b>1,324,975</b> | <b>1,003,106</b> | <b>1,031,314</b> | <b>28,208</b>  |

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

**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**

**Revenues**

Disaster Mitigation  
State Housing Assistance  
Interest  
Cash Carry Forward

|                          | ACTUAL<br>FY06-07 | ACTUAL<br>FY07-08 | BUDGETED<br>FY08-09 | APPROVED<br>FY09-10 |
|--------------------------|-------------------|-------------------|---------------------|---------------------|
| Disaster Mitigation      | 743,082           | 826,802           | 831,789             | 200,000             |
| State Housing Assistance | 56,988            | 25,557            | 953                 | 49,860              |
| Interest                 | 63,852            | 48,666            | 0                   | 0                   |
| Cash Carry Forward       | 1,156,372         | 957,108           | 170,364             | 781,454             |
| <b>Total</b>             | <b>2,020,294</b>  | <b>1,858,133</b>  | <b>1,003,106</b>    | <b>1,031,314</b>    |

**Expenses**

Personnel  
Operating  
Grants & Aids  
Capital Outlay

|                |                  |                  |                  |                  |
|----------------|------------------|------------------|------------------|------------------|
| Personnel      | 32,156           | 41,243           | 52,480           | 32,817           |
| Operating      | 30,737           | 22,731           | 30,262           | 22,166           |
| Grants & Aids  | 1,000,293        | 1,261,001        | 918,864          | 976,315          |
| Capital Outlay | 0                | 0                | 1,500            | 16               |
| <b>Total</b>   | <b>1,063,186</b> | <b>1,324,975</b> | <b>1,003,106</b> | <b>1,031,314</b> |

**CAPITAL OUTLAY FOR CURRENT BUDGET:**

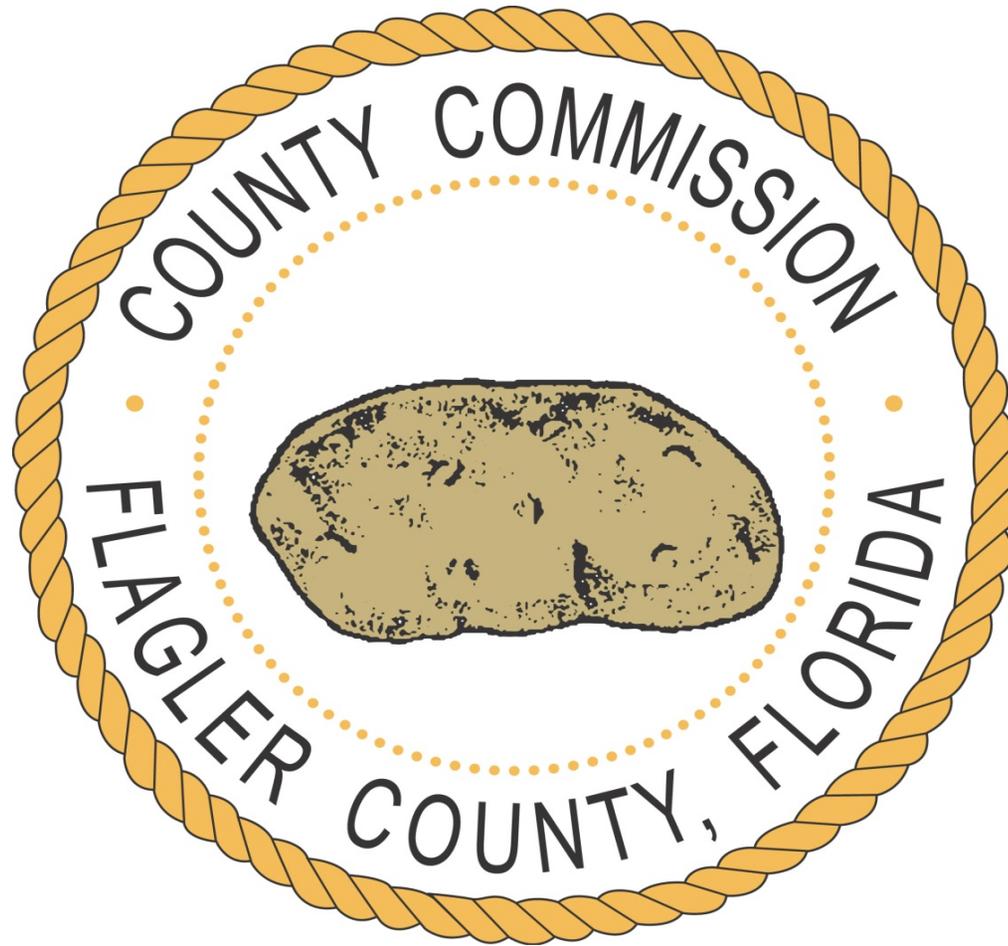
None

**Personnel Summary-Positions**

SHIP Manager  
SHIP Administrator

**Total Positions**

|                    | ACTUAL<br>FY06-07 | ACTUAL<br>FY07-08 | BUDGETED<br>FY08-09 | APPROVED<br>FY09-10 |
|--------------------|-------------------|-------------------|---------------------|---------------------|
| SHIP Manager       | 0.35              | 0.00              | 0.00                | 0.00                |
| SHIP Administrator | 0.00              | 0.70              | 0.90                | 0.57                |
| <b>Total</b>       | <b>0.35</b>       | <b>0.70</b>       | <b>0.90</b>         | <b>0.57</b>         |



## APPROVED BUDGET FY 2009-2010

**Revenue Descriptions  
FY 2009-2010**

**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.

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

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

**CONSTITUTIONAL GAS TAX FUND**

**SPECIAL REVENUE FUND**

| <b>Fund 112</b>                      | <b>DESCRIPTION</b>                | <b>ACTUAL<br/>FY 06-07</b> | <b>ACTUAL<br/>FY 07-08</b> | <b>BUDGETED<br/>FY 08-09</b> | <b>APPROVED<br/>FY 09-10</b> | <b>CHANGES<br/>+ / (-)</b> | <b>COMMENTS</b> |
|--------------------------------------|-----------------------------------|----------------------------|----------------------------|------------------------------|------------------------------|----------------------------|-----------------|
| <b>Dept 0800/1450/4600/4910/6000</b> |                                   |                            |                            |                              |                              |                            |                 |
|                                      | <b>Revenues</b>                   |                            |                            |                              |                              |                            |                 |
| 335.43-00                            | Constitutional Gas Tax            | 725,882                    | 796,488                    | 675,719                      | 633,706                      | (42,013)                   |                 |
| 361.10-00                            | Interest                          | 456,146                    | 117,384                    | 32,239                       | 20,000                       | (12,239)                   |                 |
| 361.12-00                            | SWAP Interest                     | 52,634                     | 10,066                     | 0                            | 0                            | 0                          |                 |
| 366-11-01                            | Developer Contribution            | 50,000                     | 0                          | 0                            | 0                            | 0                          |                 |
| 399.00-00                            | Cash Carry Forward                | 7,073,822                  | 7,565,437                  | 797,529                      | 144,116                      | (653,413)                  |                 |
| 398.00-00                            | Less 5% Statutory Reduction       | 0                          | 0                          | (35,398)                     | (32,685)                     | 2,713                      |                 |
|                                      | <b>TOTAL REVENUES</b>             | <b>8,358,484</b>           | <b>8,489,375</b>           | <b>1,470,089</b>             | <b>765,137</b>               | <b>(704,952)</b>           |                 |
|                                      | <b>Expenses</b>                   |                            |                            |                              |                              |                            |                 |
| 541.31-10                            | Investment Fees                   | 4,462                      | 2,884                      | 4,000                        | 4,000                        | 0                          |                 |
| 541.34-10                            | Bank Fees                         | 302                        | 0                          | 500                          | 0                            | (500)                      |                 |
| 541.34-10                            | Florida East Coast Railway        | 42,635                     | 25,000                     | 50,000                       | 0                            | (50,000)                   |                 |
| 541.49-18                            | Bank Analysis Fees                | 0                          | 0                          | 500                          | 500                          | 0                          |                 |
|                                      | <b>Total Operating Expenses</b>   | <b>47,398</b>              | <b>27,884</b>              | <b>55,000</b>                | <b>4,500</b>                 | <b>(50,500)</b>            |                 |
| 514.71-30                            | Principal on Loan/Lease           | 0                          | 6,125,570                  | 0                            | 0                            | 0                          |                 |
| 514.72-30                            | Interest on Loan/Lease            | 291,681                    | 179,306                    | 0                            | 0                            | 0                          |                 |
|                                      | <b>Total Debt Service</b>         | <b>291,681</b>             | <b>6,304,876</b>           | <b>0</b>                     | <b>0</b>                     | <b>0</b>                   |                 |
| 010108                               | CR 305 Overlay                    | 2,848                      | 0                          | 0                            | 0                            | 0                          |                 |
| 511640                               | Old Moody Road                    | 438,563                    | 0                          | 0                            | 0                            | 0                          |                 |
| 444650                               | CR55 Bridge Replacement Design    | 297                        | 147,023                    | 0                            | 0                            | 0                          |                 |
| 432068                               | Canal Avenue - Paving             | 0                          | 0                          | 108,625                      | 0                            | (108,625)                  |                 |
| 541.63-37                            | Guardrails/Culverts               | 0                          | 0                          | 0                            | 112,748                      | 112,748                    |                 |
| 541.63-25                            | Road Markings & Signage           | 1,606                      | 0                          | 0                            | 0                            | 0                          |                 |
| 541.63-30                            | Pedestrian Paths                  | 3,124                      | 0                          | 0                            | 0                            | 0                          |                 |
| 541.63-20                            | Sawgrass Road                     | 3,800                      | 0                          | 0                            | 0                            | 0                          |                 |
| 34-20,63-16                          | Resurfacing Projects              | 0                          | 0                          | 22,000                       | 32,322                       | 10,322                     |                 |
| 541.63-40                            | New Roads                         | 2,837                      | 0                          | 0                            | 0                            | 0                          |                 |
|                                      | <b>Total Capital Projects</b>     | <b>453,074</b>             | <b>147,023</b>             | <b>130,625</b>               | <b>145,070</b>               | <b>14,445</b>              |                 |
| 581.91-10                            | Interfund Transfer CTT (102)      | 0                          | 110,100                    | 0                            | 0                            | 0                          |                 |
|                                      | <b>Total Interfund Transfers</b>  | <b>0</b>                   | <b>110,100</b>             | <b>0</b>                     | <b>0</b>                     | <b>0</b>                   |                 |
| 587.98-50                            | Reserve for Future Capital Outlay | 0                          | 0                          | 1,284,464                    | 615,567                      | (668,897)                  |                 |
|                                      | <b>Total Reserves</b>             | <b>0</b>                   | <b>0</b>                   | <b>1,284,464</b>             | <b>615,567</b>               | <b>(668,897)</b>           |                 |
|                                      | <b>TOTAL EXPENSES</b>             | <b>792,154</b>             | <b>6,589,883</b>           | <b>1,470,089</b>             | <b>765,137</b>               | <b>(704,952)</b>           |                 |

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

**GRANT PROJECTS**

**SPECIAL REVENUE FUND**

| DESCRIPTION                            |                                   | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/-     | COMMENTS |
|--|-----------------------------------|--------------------|--------------------|----------------------|----------------------|--------------------|----------|
| <b>Dept 1450/8101</b>                  |                                   |                    |                    |                      |                      |                    |          |
| <b>Revenues</b>                        |                                   |                    |                    |                      |                      |                    |          |
| 331.78-01                              | Federal Lehigh Trail Grant        | 18,932             | 976,257            | 0                    | 0                    | 0                  |          |
| 334.78-01                              | DEP Lehigh Trail Grant            | 0                  | 0                  | 0                    | 0                    | 0                  |          |
| 399.00-00                              | Cash Carry Forward                | 13,977             | 0                  | 0                    | 0                    | 0                  |          |
| <b>TOTAL REVENUES</b>                  |                                   | <b>18,932</b>      | <b>976,257</b>     | <b>0</b>             | <b>0</b>             | <b>0</b>           |          |
| <b>Expenses</b>                        |                                   |                    |                    |                      |                      |                    |          |
| 481140                                 | Lehigh Rail Trail                 | 33,488             | 0                  | 0                    | 0                    | 0                  |          |
| <b>Total Lehigh Rail Trail Project</b> |                                   | <b>33,488</b>      | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>           |          |
| <b>Dept 1450/8204/8211/8214</b>        |                                   |                    |                    |                      |                      |                    |          |
| <b>Revenues</b>                        |                                   |                    |                    |                      |                      |                    |          |
| 331.49-04                              | Federal CR 305 Bridges Grant      | (6,438)            | 0                  | 0                    | 0                    | 0                  |          |
| 334.49-11                              | State CR 305 Bridge Grant         | 1,329,216          | 2,122,464          | 3,849,811            | 1,807,950            | (2,041,861)        |          |
| 399.00-00                              | Cash Carry Forward                | 43,501             | 0                  | 1,100,000            | 1,447,050            | 347,050            |          |
| <b>TOTAL REVENUES</b>                  |                                   | <b>1,366,279</b>   | <b>2,122,464</b>   | <b>4,949,811</b>     | <b>3,255,000</b>     | <b>(1,694,811)</b> |          |
| <b>Expenses</b>                        |                                   |                    |                    |                      |                      |                    |          |
| 402560                                 | CR 305 Design & Construction      | 1,329,468          | 0                  | 0                    | 0                    | 0                  |          |
| 440650                                 | CR 305 Bridge Replacement (1)     | 37,063             | 0                  | 2,849,811            | 0                    | (2,849,811)        |          |
| 440651                                 | CR 305 Bridge Replacement (2)     | 0                  | 0                  | 2,100,000            | 0                    | (2,100,000)        |          |
| xxxxxx                                 | CR 305 Bridge Replacement (3 & 4) | 0                  | 0                  | 0                    | 3,255,000            | 3,255,000          |          |
| <b>Total CR305 Project</b>             |                                   | <b>1,366,531</b>   | <b>0</b>           | <b>4,949,811</b>     | <b>3,255,000</b>     | <b>(1,694,811)</b> |          |
| <b>Dept 8212/8213</b>                  |                                   |                    |                    |                      |                      |                    |          |
| <b>Revenues</b>                        |                                   |                    |                    |                      |                      |                    |          |
| 334.49-09                              | Economic Dev. Roberts Road Grant  | 0                  | 262,121            | 974,982              | 0                    | (974,982)          |          |
| 334.49-10                              | Roberts Road Grant                | 0                  | 103,684            | 236,813              | 0                    | (236,813)          |          |
| <b>TOTAL REVENUES</b>                  |                                   | <b>0</b>           | <b>365,805</b>     | <b>1,211,795</b>     | <b>0</b>             | <b>(1,211,795)</b> |          |
| <b>Expenses</b>                        |                                   |                    |                    |                      |                      |                    |          |
| 535600                                 | Roberts Road Project              | 61                 | 0                  | 1,211,795            | 0                    | (1,211,795)        |          |
| <b>Total Roberts Road Project</b>      |                                   | <b>61</b>          | <b>0</b>           | <b>1,211,795</b>     | <b>0</b>             | <b>(1,211,795)</b> |          |

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

**GRANT PROJECTS**

**SPECIAL REVENUE FUND**

|           | DESCRIPTION                                 | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS |
|-----------|---|--------------------|--------------------|----------------------|----------------------|------------------|----------|
|           | <b>Revenues</b>                             |                    |                    |                      |                      |                  |          |
| 334.49-14 | FDOT-US1/Royal Palms Signal & Turn          | 0                  | 0                  | 0                    | 1,000,000            | 1,000,000        |          |
| 399.00-00 | Cash Carry Forward                          | 0                  | 0                  | 0                    | 17,000               | 17,000           |          |
|           | <b>TOTAL REVENUES</b>                       | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>1,017,000</b>     | <b>1,017,000</b> |          |
|           | <b>Expenses</b>                             |                    |                    |                      |                      |                  |          |
| 334.49-14 | US1/Royal Palms Pkwy Signal & Turn          | 0                  | 0                  | 0                    | 1,017,000            | 1,017,000        |          |
|           | <b>Total US1/ Royal Palms Project</b>       | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>1,017,000</b>     | <b>1,017,000</b> |          |
|           | <b>Revenues</b>                             |                    |                    |                      |                      |                  |          |
|           | Federal - Lehigh Trail (III) Belle Terre    | 0                  | 0                  | 0                    | 237,500              | 237,500          |          |
|           | FDOT - Lehigh Trail (III) Belle Terre       | 0                  | 0                  | 0                    | 1,750,000            | 1,750,000        |          |
|           | <b>TOTAL REVENUES</b>                       | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>1,987,500</b>     | <b>1,987,500</b> |          |
|           | <b>Expenses</b>                             |                    |                    |                      |                      |                  |          |
| xxxxxx    | Lehigh Trail (III) Belle Terre              | 0                  | 0                  | 0                    | 1,987,500            | 1,987,500        |          |
|           | <b>Total Lehigh Trail (III) Belle Terre</b> | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>1,987,500</b>     | <b>1,987,500</b> |          |
|           | <b>Revenues</b>                             |                    |                    |                      |                      |                  |          |
|           | FDOT - Bridge Replacement (734081)          | 0                  | 0                  | 0                    | 1,500,000            | 1,500,000        |          |
| 399.00-00 | Cash Carry Forward                          | 0                  | 0                  | 0                    | 35,000               | 35,000           |          |
|           | <b>TOTAL REVENUES</b>                       | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>1,535,000</b>     | <b>1,535,000</b> |          |
|           | <b>Expenses</b>                             |                    |                    |                      |                      |                  |          |
| xxxxxx    | Bridge Replacement (734081)                 | 0                  | 0                  | 0                    | 1,535,000            | 1,535,000        |          |
|           | <b>Total Bridge Replacement</b>             | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>1,535,000</b>     | <b>1,535,000</b> |          |
|           | <b>Revenues</b>                             |                    |                    |                      |                      |                  |          |
|           | FDOT - SCOP CR305 Widening & Resurf         | 0                  | 0                  | 0                    | 1,000,000            | 1,000,000        |          |
|           | <b>TOTAL REVENUES</b>                       | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>1,000,000</b>     | <b>1,000,000</b> |          |
|           | <b>Expenses</b>                             |                    |                    |                      |                      |                  |          |
| xxxxxx    | CR 305 Widening & Resurfacing               | 0                  | 0                  | 0                    | 1,000,000            | 1,000,000        |          |
|           | <b>Total CR305 Widening &amp; Resurf</b>    | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>1,000,000</b>     | <b>1,000,000</b> |          |
|           | <b>Revenues</b>                             |                    |                    |                      |                      |                  |          |
|           | FDOT - CR302 Realignment Design             | 0                  | 0                  | 0                    | 43,777               | 43,777           |          |
| 399.00-00 | Cash Carry Forward                          | 0                  | 0                  | 0                    | 6,223                | 6,223            |          |
|           | <b>TOTAL REVENUES</b>                       | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>50,000</b>        | <b>50,000</b>    |          |
|           | <b>Expenses</b>                             |                    |                    |                      |                      |                  |          |
| xxxxxx    | CR302 Realignment Design                    | 0                  | 0                  | 0                    | 50,000               | 50,000           |          |
|           | <b>Total CR302 Realignment Design</b>       | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>50,000</b>        | <b>50,000</b>    |          |
|           | <b>TOTAL FUND EXPENSES</b>                  | <b>2,192,234</b>   | <b>6,589,883</b>   | <b>7,631,695</b>     | <b>9,609,637</b>     | <b>1,977,942</b> |          |

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

**ECONOMIC DEVELOPMENT**

**SPECIAL REVENUE FUND**

| Fund 141<br>Dept 1720/5000              | DESCRIPTION                  | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/-   | COMMENTS                                     |
|---|------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|--|
| <b>Revenues</b>                         |                              |                    |                    |                      |                      |                  |  |
| 361.10-00                               | Interest                     | 47,548             | 27,103             | 29,509               | 1,200                | (28,309)         |  |
| 399.00-00                               | Cash Carry Forward           | 925,109            | 943,499            | 983,549              | 636,542              | (347,007)        | Prior allocation from General Fund:          |
| 398.00-00                               | Less 5% Statutory Reduction  | 0                  | 0                  | (1,475)              | (60)                 | 1,415            | .0830 mills towards the Economic Development |
| <b>TOTAL FUND REVENUES</b>              |                              | <b>972,657</b>     | <b>970,602</b>     | <b>1,011,583</b>     | <b>637,682</b>       | <b>(373,901)</b> | Incentive Program as approved by BCC 8/2/04  |
| <b>Expenses</b>                         |                              |                    |                    |                      |                      |                  |  |
| 559.49-18                               | Bank Analysis Fees           | 0                  | 585                | 0                    | 1,200                | 1,200            |  |
| 559.63-54                               | Post funds-Sawgrass Road     | 1,081              | 0                  | 0                    | 0                    | 0                |  |
| 559.82-40                               | Aid to Private Organizations | 0                  | 0                  | 499,441              | 636,482              | 137,041          | Allocation for EDIP Program                  |
| 559.82-40                               | Seidcon                      | 0                  | 0                  | 50,000               | 0                    | (50,000)         |  |
| <b>Total Grants &amp; Aids Expenses</b> |                              | <b>1,081</b>       | <b>585</b>         | <b>549,441</b>       | <b>637,682</b>       | <b>88,241</b>    |  |
| 535600                                  | Roberts Road                 | 28,016             | 139,500            | 271,984              | 0                    | (271,984)        | See Section 7 for Capital Project breakdown, |
| <b>Total Capital Projects</b>           |                              | <b>28,016</b>      | <b>139,500</b>     | <b>271,984</b>       | <b>0</b>             | <b>(271,984)</b> | funding qualifies for CDBG post funds.       |
| 587.98-55                               | Reserve for Future Loans     | 0                  | 0                  | 190,158              | 0                    | (190,158)        |  |
| <b>Total Reserves</b>                   |                              | <b>0</b>           | <b>0</b>           | <b>190,158</b>       | <b>0</b>             | <b>(190,158)</b> |  |
| <b>TOTAL FUND EXPENSES</b>              |                              | <b>29,097</b>      | <b>140,085</b>     | <b>1,011,583</b>     | <b>637,682</b>       | <b>(373,901)</b> |  |

See General Fund Economic Development Department for additional appropriation.

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

**UTILITY REGULATORY AUTHORITY**

**SPECIAL REVENUE FUND**

| Fund 120<br>Dept 0150 | DESCRIPTION                     | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS |
|-----------------------|---------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|----------|
|                       | <b>Revenues</b>                 |                    |                    |                      |                      |                  |          |
| 361.10-00             | Interest                        | 1,242              | 653                | 1,000                | 80                   | (920)            |          |
| 398.00-00             | Less 5% Statutory Reduction     | 0                  | (60)               | (50)                 | (4)                  | 46               |          |
| 399.00-00             | Cash Carry Forward              | 26,460             | 18,036             | 14,491               | 20,636               | 6,145            |          |
|                       | <b>TOTAL FUND REVENUES</b>      | <b>27,702</b>      | <b>18,629</b>      | <b>15,441</b>        | <b>20,712</b>        | <b>5,271</b>     |          |
|                       | <b>Expenses</b>                 |                    |                    |                      |                      |                  |          |
| 536.31-10             | Professional Services           | 5,105              | 0                  | 0                    | 0                    | 0                |          |
| 536.34-20             | Governmental Services           | 1,673              | 0                  | 0                    | 6,825                | 6,825            |          |
| 536.49-18             | Bank Analysis Fees              | 0                  | 34                 | 0                    | 100                  | 100              |          |
| 536.44-10             | Rentals & Leases                | 0                  | 0                  | 960                  | 960                  | 0                |          |
|                       | <b>Total Operating Expenses</b> | <b>6,778</b>       | <b>34</b>          | <b>960</b>           | <b>7,885</b>         | <b>6,925</b>     |          |
| 587.98-10             | Reserve for Contingency         | 0                  | 11,391             | 14,481               | 12,827               | (1,654)          |          |
|                       | <b>Total Reserves</b>           | <b>0</b>           | <b>11,391</b>      | <b>14,481</b>        | <b>12,827</b>        | <b>(1,654)</b>   |          |
|                       | <b>TOTAL FUND EXPENSES</b>      | <b>6,778</b>       | <b>11,425</b>      | <b>15,441</b>        | <b>20,712</b>        | <b>5,271</b>     |          |

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.

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

**ENVIRONMENTALLY SENSITIVE LANDS-GROWTH MANAGEMENT (Existing Fund)**

**SPECIAL REVENUE FUND**

| Fund 117<br>Dept 4910/5200 | DESCRIPTION                             | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) | COMMENTS |
|----------------------------|---|--------------------|--------------------|----------------------|----------------------|------------------|----------|
|                            | <b>Revenues</b>                         |                    |                    |                      |                      |                  |          |
| 361.10-00                  | Interest                                | 308,725            | 113,990            | 25,000               | 0                    | (25,000)         |          |
| 399.00-00                  | Cash Carry Forward                      | 6,981,076          | 6,056,178          | 2,108,027            | 1,682,042            | (425,985)        |          |
| 398.00-00                  | Less 5% Statutory Reduction             | 0                  | 0                  | (1,250)              | 0                    | 1,250            |          |
|                            | <b>TOTAL FUND REVENUES</b>              | <b>7,289,801</b>   | <b>6,170,168</b>   | <b>2,131,777</b>     | <b>1,682,042</b>     | <b>(449,735)</b> |          |
|                            | <b>Expenses</b>                         |                    |                    |                      |                      |                  |          |
| 537.31-10                  | Investment Advisor                      | 14,180             | 4,588              | 5,000                | 1,500                | (3,500)          |          |
| 537.34-10                  | Bank Fees                               | 262                | 397                | 0                    | 1,500                | 1,500            |          |
|                            | <b>Total Investment Expenses</b>        | <b>14,442</b>      | <b>4,985</b>       | <b>5,000</b>         | <b>3,000</b>         | <b>(2,000)</b>   |          |
| 537.31-10                  | Professional Services                   | 6,800              | 3,235              | 5,000                | 272,600              | 267,600          |          |
| 537.34-10                  | Other Contracted Services               | 2,200              | 1,890              | 0                    | 20,000               | 20,000           |          |
|                            | <b>Total Operating Expenses</b>         | <b>9,000</b>       | <b>5,125</b>       | <b>5,000</b>         | <b>292,600</b>       | <b>287,600</b>   |          |
| 537.81-25                  | Land & Permanent Easements - Palm Coast | 1,200,000          | 0                  | 0                    | 0                    | 0                |          |
| 537.61-10                  | Land & Permanent Easements              | 0                  | 2,797,689          | 2,118,777            | 1,386,442            | (732,335)        |          |
|                            | <b>Total Capital Expenses</b>           | <b>1,200,000</b>   | <b>2,797,689</b>   | <b>2,118,777</b>     | <b>1,386,442</b>     | <b>(732,335)</b> |          |
| 537.73-10                  | Other Debt Service Costs                | 3,906              | 0                  | 3,000                | 0                    | (3,000)          |          |
|                            | <b>Total Debt Services Expenses</b>     | <b>3,906</b>       | <b>0</b>           | <b>3,000</b>         | <b>0</b>             | <b>(3,000)</b>   |          |
|                            | <b>TOTAL FUND EXPENSES</b>              | <b>1,227,348</b>   | <b>2,807,799</b>   | <b>2,131,777</b>     | <b>1,682,042</b>     | <b>(449,735)</b> |          |

NOTE: This fund from a prior bond issue is expected to be closed out during FY09-10.

**ENVIRONMENTALLY SENSITIVE LANDS-GROWTH MANAGEMENT (New ESL Fund)**

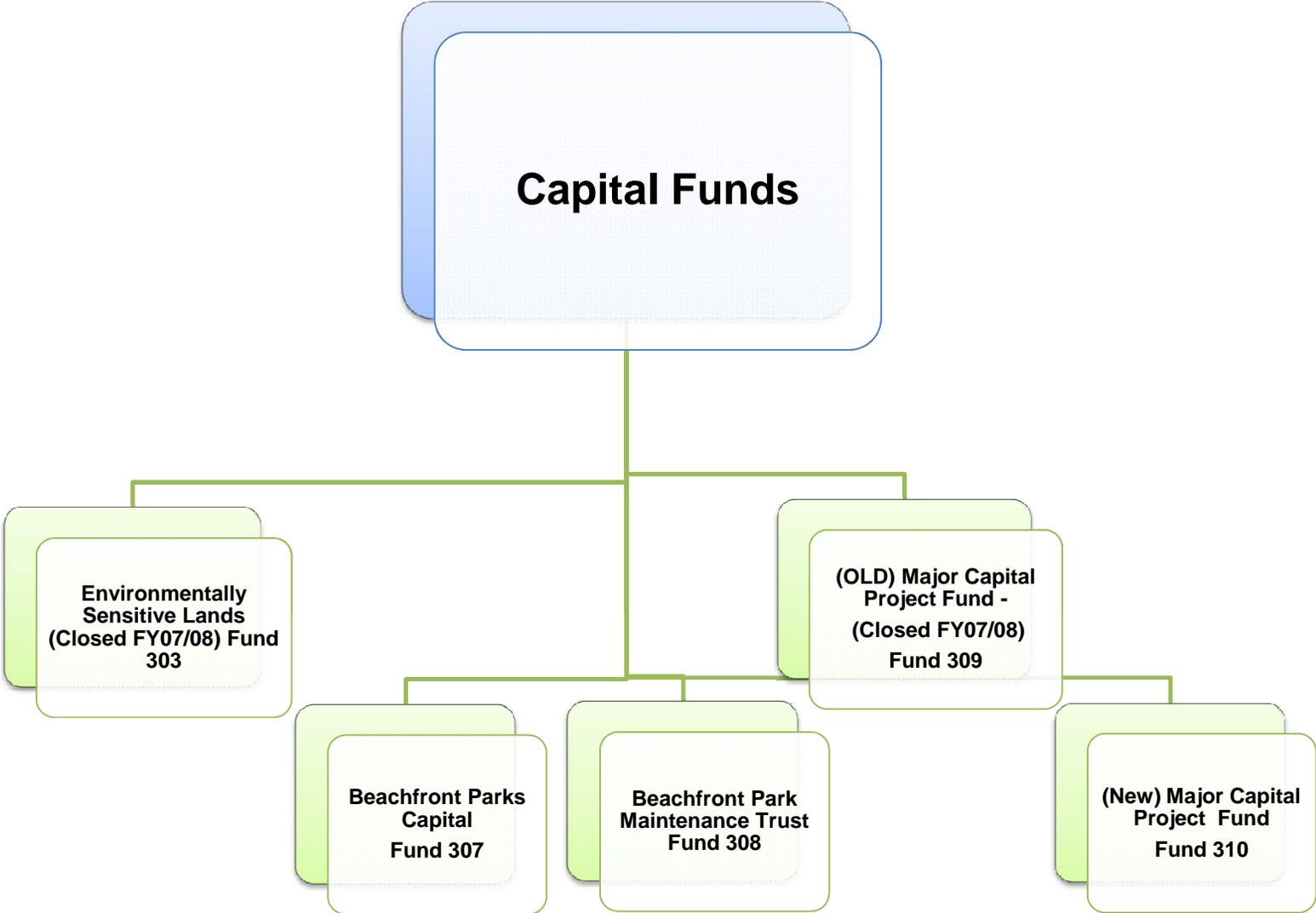
**SPECIAL REVENUE FUND**

| Fund 319  | DESCRIPTION                   | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/- | COMMENTS              |
|-----------|-------------------------------|--------------------|--------------------|----------------------|----------------------|----------------|-----------------------|
|           | <b>Revenues</b>               |                    |                    |                      |                      |                | Millage Rate \$0.0792 |
| 399.00-00 | Cash Carry Forward            | 0                  | 0                  | 0                    | 0                    | 0              |                       |
|           | <b>TOTAL FUND REVENUES</b>    | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>       |                       |
|           | <b>Expenses</b>               |                    |                    |                      |                      |                |                       |
| 572.61-10 | Land & Permanent Easements    | 0                  | 0                  | 0                    | 0                    | 0              |                       |
|           | <b>Total Capital Expenses</b> | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>       |                       |
|           | <b>TOTAL FUND EXPENSES</b>    | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>       |                       |

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.

# Capital Funds



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

**CAPITAL FUNDS SUMMARY**

**SPECIAL REVENUE FUND**

| DESCRIPTION                             | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/(-) |
|---|--------------------|--------------------|----------------------|----------------------|------------------|
| <b>Revenues</b>                         |                    |                    |                      |                      |                  |
| Interest                                | 851,720            | 135,979            | 103,662              | 186,072              | 82,410           |
| Grant                                   | (5,239)            | 12,131             | 437,975              | 1,039,842            | 601,867          |
| City of Marineland                      | 0                  | 0                  | 100,000              | 150,000              | 50,000           |
| Interfund Transfer                      | 0                  | 0                  | 392,500              | 935,112              | 542,612          |
| Donations                               | 0                  | 895                | 0                    | 0                    | 0                |
| Refund Prior Year Expense               | 575                | 0                  | 0                    | 0                    | 0                |
| Less 5 % Statutory Reduction            | 0                  | 0                  | (5,183)              | (2,491)              | 2,692            |
| Cash Carry Forward                      | 28,356,707         | 4,713,308          | 3,699,633            | 2,123,438            | (1,576,195)      |
| <b>Total Revenues</b>                   | <b>29,203,763</b>  | <b>4,862,313</b>   | <b>4,728,587</b>     | <b>4,431,973</b>     | <b>(296,614)</b> |
| <b>Expenses</b>                         |                    |                    |                      |                      |                  |
| Environmentally Sensitive Lands-Capital | 0                  | 114,029            | 0                    | 0                    | 0                |
| Beachfront Parks                        | 21,086             | 14,105             | 1,304,502            | 1,069,234            | (235,268)        |
| Beachfront Park Maintenance             | 439                | 930                | 892,224              | 863,339              | (28,885)         |
| Capital Projects - Fund 309             | 24,472,346         | 2,306,435          | 1,626,386            | 238,196              | (1,388,190)      |
| Capital Projects - Fund 310             | 0                  | 0                  | 905,475              | 2,261,204            | 1,355,729        |
| <b>Total Expenses</b>                   | <b>24,493,871</b>  | <b>2,435,499</b>   | <b>4,728,587</b>     | <b>4,431,973</b>     | <b>(296,614)</b> |
| <b>Revenues vs. Expenses</b>            | <b>4,709,892</b>   | <b>2,426,814</b>   | <b>0</b>             | <b>0</b>             | <b>0</b>         |

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

**ENVIRONMENTALLY SENSITIVE LANDS**

**CAPITAL PROJECT FUND**

| Fund 303<br>Dept 5200 | DESCRIPTION                 | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/- | COMMENTS            |
|-----------------------|-----------------------------|--------------------|--------------------|----------------------|----------------------|----------------|---------------------|
|                       | <b>Revenues</b>             |                    |                    |                      |                      |                |                     |
| 361.10-00             | Interest                    | 5,479              | 1,975              | 0                    | 0                    | 0              | Fund closed in FY08 |
| 399.00-00             | Cash Carry Forward          | 106,575            | 112,054            | 0                    | 0                    | 0              |                     |
| 398.00-00             | Less 5% Statutory Reduction | 0                  | 0                  | 0                    | 0                    | 0              |                     |
|                       | <b>TOTAL FUND REVENUES</b>  | <b>112,054</b>     | <b>114,029</b>     | <b>0</b>             | <b>0</b>             | <b>0</b>       |                     |
|                       | <b>Expenses</b>             |                    |                    |                      |                      |                |                     |
| 537.61-10             | Land & Permanent Easements  | 0                  | 114,029            | 0                    | 0                    | 0              |                     |
|                       | <b>TOTAL FUND EXPENSES</b>  | <b>0</b>           | <b>114,029</b>     | <b>0</b>             | <b>0</b>             | <b>0</b>       |                     |

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

**BEACHFRONT PARKS CAPITAL**

**CAPITAL PROJECT FUND**

| Fund 307<br>Dept 4900 | DESCRIPTION                      | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/( -) | COMMENTS                                  |
|-----------------------|----------------------------------|--------------------|--------------------|----------------------|----------------------|-------------------|---|
|                       | <b>Revenue</b>                   |                    |                    |                      |                      |                   |   |
| 331.49-02             | FDOT Scenic Byways Grant         | (5,239)            | 0                  | 0                    | 0                    | 0                 |   |
| 334.70-07             | FIND Bings Landings Pk 1         | 0                  | 0                  | 25,000               | 0                    | (25,000)          |   |
| 337.70-02             | FIND Bings Landing Addition      | 0                  | 12,131             | 0                    | 0                    | 0                 |   |
| 361.10-00             | Interest                         | 59,584             | 41,763             | 61,074               | 30,690               | (30,384)          |   |
| 399.00-00             | Cash Carry Forward               | 1,266,232          | 1,299,489          | 1,221,482            | 1,040,078            | (181,404)         |   |
| 398.00-00             | Less 5% Statutory Reduction      | 0                  | 0                  | (3,054)              | (1,534)              | 1,520             |   |
|                       | <b>TOTAL FUND REVENUES</b>       | <b>1,320,577</b>   | <b>1,353,383</b>   | <b>1,304,502</b>     | <b>1,069,234</b>     | <b>(235,268)</b>  |   |
|                       | <b>Expenses</b>                  |                    |                    |                      |                      |                   |   |
| 572.31-10             | Professional Services            | 837                | 910                | 0                    | 1,000                | 1,000             |   |
| 572.34-10             | Other Contracted Services        | 47                 | 0                  | 0                    | 0                    | 0                 |   |
| 572.49-18             | Bank Analysis Fees               | 0                  | 18                 | 0                    | 200                  | 200               |   |
|                       | <b>Total Investment Expenses</b> | <b>884</b>         | <b>928</b>         | <b>0</b>             | <b>1,200</b>         | <b>1,200</b>      |   |
| 250150                | Jungle Hut - Pavilion            | 10,646             | 0                  | 0                    | 0                    | 0                 |   |
| 280150                | Malacompra Road - Pavilion       | 10,646             | 0                  | 0                    | 0                    | 0                 |   |
| 740560                | Malacompra Greenway              | 2,885              | 1,046              | 0                    | 0                    | 0                 |   |
| 730980                | Malacompra Oceanfront Park       | 0                  | 0                  | 149,857              | 0                    | (149,857)         |   |
| xxxxxx                | Malacompra Trail "A" Connector   | 0                  | 0                  | 0                    | 120,000              | 120,000           | See Section 7 for Capital Project Details |
|                       | <b>Total Capital Expenses</b>    | <b>24,177</b>      | <b>1,046</b>       | <b>149,857</b>       | <b>120,000</b>       | <b>(29,857)</b>   |   |
| 541.34-10             | FDOT Scenic Byways Grant         | (3,975)            | 0                  | 0                    | 0                    | 0                 |   |
| 541.63-10             | Bings Landing Improvements       | 0                  | 12,131             | 25,000               | 0                    | (25,000)          | This a FIND grant for a canoe launch      |
|                       | <b>Total Grant Expenditures</b>  | <b>(3,975)</b>     | <b>12,131</b>      | <b>25,000</b>        | <b>0</b>             | <b>(25,000)</b>   |   |
| 587.98-50             | Reserve-Future Capital Outlay    | 0                  | 0                  | 1,129,645            | 948,034              | (181,611)         |   |
|                       | <b>Total Reserves</b>            | <b>0</b>           | <b>0</b>           | <b>1,129,645</b>     | <b>948,034</b>       | <b>(181,611)</b>  |   |
|                       | <b>TOTAL FUND EXPENSES</b>       | <b>21,086</b>      | <b>14,105</b>      | <b>1,304,502</b>     | <b>1,069,234</b>     | <b>(235,268)</b>  |   |

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.

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

**BEACHFRONT PARK MAINTENANCE**

**CAPITAL PROJECT FUND**

| Fund 308<br>Dept 4900 | DESCRIPTION                 | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/-  | COMMENTS |
|-----------------------|-----------------------------|--------------------|--------------------|----------------------|----------------------|-----------------|----------|
|                       | <b>Revenues</b>             |                    |                    |                      |                      |                 |          |
| 361.10-00             | Interest                    | 39,870             | 26,220             | 42,588               | 19,132               | (23,456)        |          |
| 399.00-00             | Cash Carry Forward          | 781,366            | 820,799            | 851,765              | 845,164              | (6,601)         |          |
| 398.00-00             | Less 5% Statutory Reduction | 0                  | 0                  | (2,129)              | (957)                | 1,172           |          |
|                       | <b>TOTAL FUND REVENUES</b>  | <b>821,236</b>     | <b>847,019</b>     | <b>892,224</b>       | <b>863,339</b>       | <b>(28,885)</b> |          |
|                       | <b>Expenses</b>             |                    |                    |                      |                      |                 |          |
| 572.34-20             | Governmental Services       | 0                  | 415                | 9,769                | 9,769                | 0               |          |
| 519.31-10             | Professional Services       | 415                | 483                | 384                  | 1,134                | 750             |          |
| 519.34-10             | Other Contracted Services   | 24                 | 0                  | 0                    | 0                    | 0               |          |
| 519.49-18             | Bank Analysis Fees          | 0                  | 32                 | 0                    | 150                  | 150             |          |
|                       | <b>Total Expenses</b>       | <b>439</b>         | <b>930</b>         | <b>10,153</b>        | <b>11,053</b>        | <b>900</b>      |          |
| 587.98-50             | Reserve-Future Capital      | 0                  | 0                  | 882,071              | 852,286              | (29,785)        |          |
|                       | <b>Total Reserves</b>       | <b>0</b>           | <b>0</b>           | <b>882,071</b>       | <b>852,286</b>       | <b>(29,785)</b> |          |
|                       | <b>TOTAL FUND EXPENSES</b>  | <b>439</b>         | <b>930</b>         | <b>892,224</b>       | <b>863,339</b>       | <b>(28,885)</b> |          |

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.

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

| <b>MAJOR CAPITAL PROJECTS (OLD) - FUND 309</b> |                                   |                   |                  |                  |                 | <b>CAPITAL PROJECT FUND</b> |
|--|-----------------------------------|-------------------|------------------|------------------|-----------------|-----------------------------|
| <b>Fund 309</b>                                | <b>DESCRIPTION</b>                | <b>ACTUAL</b>     | <b>ACTUAL</b>    | <b>BUDGETED</b>  | <b>APPROVED</b> | <b>CHANGES</b>              |
| <b>Dept 6000</b>                               |                                   | <b>FY 06-07</b>   | <b>FY 07-08</b>  | <b>FY 08-09</b>  | <b>FY 09-10</b> | <b>+/(-)</b>                |
|  | <b>Revenues</b>                   |                   |                  |                  |                 |                             |
| 361.10-00                                      | Interest                          | 746,787           | 66,021           | 0                | 0               | 0                           |
| 366.03-00                                      | Donations                         | 0                 | 895              | 0                | 0               | 0                           |
| 369.30-00                                      | Refund Prior Year Expense         | 575               | 0                | 0                | 0               | 0                           |
| 399.00-00                                      | Cash Carry Forward                | 26,202,534        | 2,480,966        | 1,626,386        | 238,196         | (1,388,190)                 |
|  | <b>TOTAL FUND REVENUES</b>        | <b>26,949,896</b> | <b>2,547,882</b> | <b>1,626,386</b> | <b>238,196</b>  | <b>(1,388,190)</b>          |
|  | <b>Expenses</b>                   |                   |                  |                  |                 |                             |
| 512.31-10                                      | Professional Services             | 0                 | 175              | 0                | 0               | 0                           |
| 519.34-10                                      | Other Contracted Services         | 3,416             | 0                | 0                | 192,688         | 192,688                     |
| 541.34-20                                      | Staff Time                        | 1,221             | 0                | 0                | 0               | 0                           |
| 587.98-50                                      | Reserve - Future Capital Outlay   | 0                 | 0                | 0                | 45,508          | 45,508                      |
| 512.63-10                                      | Improvements Other Than Buildings | 8,515             | 0                | 0                | 0               | 0                           |
| 512.72-30                                      | Interest on Loan/Lease            | 499               | 0                | 0                | 0               | 0                           |
|  | <b>Total Non Project Costs</b>    | <b>13,651</b>     | <b>175</b>       | <b>0</b>         | <b>238,196</b>  | <b>238,196</b>              |
| 320065   | Civic Arena                       | 145,237           | 2,112,094        | 1,626,386        | 0               | (1,626,386)                 |
| 610630   | Judicial Center                   | 20,827,858        | (15,371)         | 0                | 0               | 0                           |
| 630044   | Maintenance Shop                  | 1,180             | 0                | 0                | 0               | 0                           |
| 630046   | Public Works Complex              | 310,696           | 0                | 0                | 0               | 0                           |
| 630630   | Government Services Building      | 2,063,695         | 67,913           | 0                | 0               | 0                           |
| 630904   | Complex Site Costs                | 1,050,447         | 140,755          | 0                | 0               | 0                           |
| 925630   | Emergency Operations Center       | 59,582            | 869              | 0                | 0               | 0                           |
|  | <b>Total Capital Projects</b>     | <b>24,458,695</b> | <b>2,306,260</b> | <b>1,626,386</b> | <b>0</b>        | <b>(1,626,386)</b>          |
|  | <b>TOTAL FUND EXPENSES</b>        | <b>24,472,346</b> | <b>2,306,435</b> | <b>1,626,386</b> | <b>238,196</b>  | <b>(1,388,190)</b>          |

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.

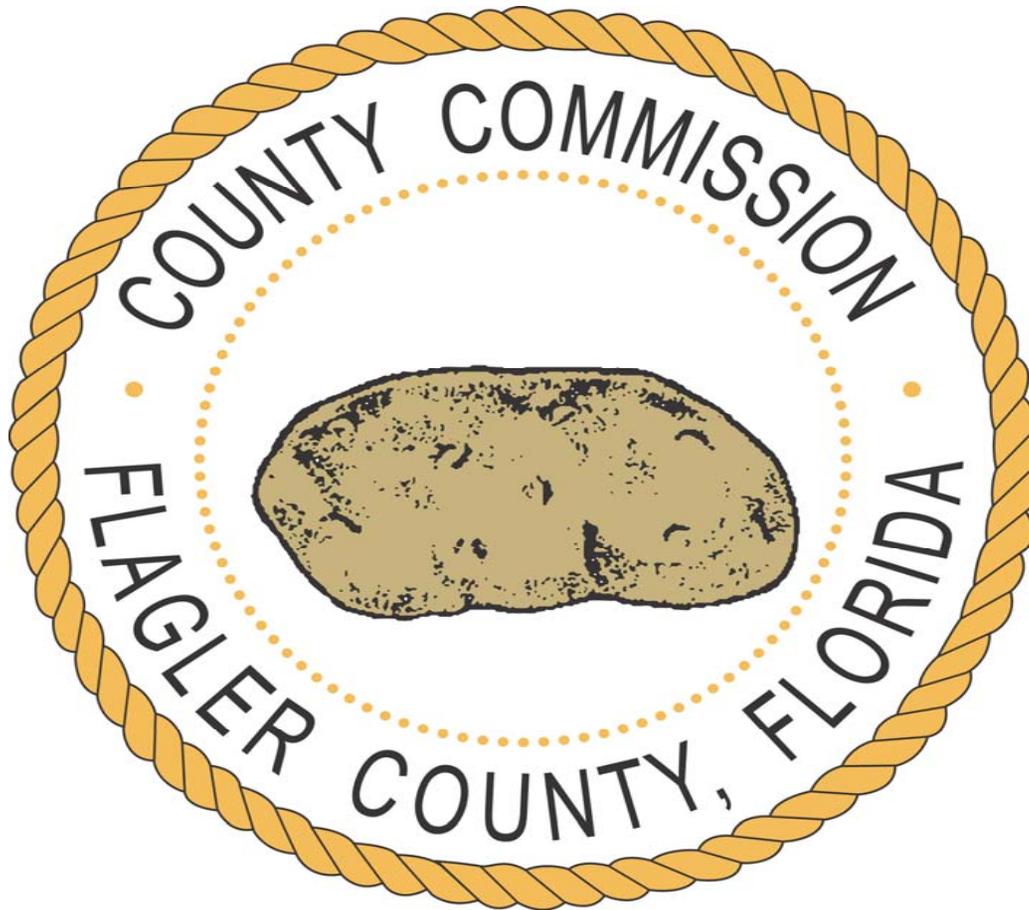
**Flagler County Board of County Commissioners  
FY 2009-2010**

**MAJOR CAPITAL PROJECTS (NEW) - FUND 310**

**CAPITAL PROJECT FUND**

| Fund 310  | DESCRIPTION                            | ACTUAL<br>FY 06-07 | ACTUAL<br>FY 07-08 | BUDGETED<br>FY 08-09 | APPROVED<br>FY 09-10 | CHANGES<br>+/-   | COMMENTS |
|-----------|--|--------------------|--------------------|----------------------|----------------------|------------------|----------|
|           | <b>Revenues</b>                        |                    |                    |                      |                      |                  |          |
| 331.27-01 | FDOT Pass thru from FHWA               | 0                  | 0                  | 100,000              | 82,780               | (17,220)         |          |
| 331.73-03 | FDOT LAP Agreement                     | 0                  | 0                  | 35,000               | 100,000              | 65,000           |          |
| 334.49-13 | FDOT JPA SR100 Sidewalks               | 0                  | 0                  | 0                    | 680,000              | 680,000          |          |
| 334.74-04 | FRDAP Grant                            | 0                  | 0                  | 185,475              | 152,355              | (33,120)         |          |
| 334.74-12 | Florida Boating Improvement Program    | 0                  | 0                  | 92,500               | 24,707               | (67,793)         |          |
|           | FIND Grant for Bing's Landing Dredging | 0                  | 0                  | 0                    | 0                    | 0                |          |
|           | FRDAP Grant for Shell Bluff Boat Ramp  | 0                  | 0                  | 0                    | 0                    | 0                |          |
| 361.10-00 | Interest                               | 0                  | 0                  | 0                    | 136,250              | 136,250          |          |
| 366.04-14 | City of Marineland                     | 0                  | 0                  | 100,000              | 150,000              | 50,000           |          |
| 381.00-00 | Interfund Transfer - General Fund      | 0                  | 0                  | 392,500              | 935,112              | 542,612          |          |
|           | <b>TOTAL FUND REVENUES</b>             | <b>0</b>           | <b>0</b>           | <b>905,475</b>       | <b>2,261,204</b>     | <b>1,355,729</b> |          |
|           | <b>Expenses</b>                        |                    |                    |                      |                      |                  |          |
| 517141    | US 1 Sidewalk Improvements             | 0                  | 0                  | 100,000              | 82,780               | (17,220)         |          |
| 445575    | Lehigh Trail Head Design               | 0                  | 0                  | 35,000               | 100,000              | 65,000           |          |
| 330552    | Shell Bluff Park Improvements          | 0                  | 0                  | 185,475              | 152,355              | (33,120)         |          |
| 875153    | Bull Creek Park Improvements           | 0                  | 0                  | 135,000              | 36,069               | (98,931)         |          |
| 325040    | River To Sea Caretakers Residence      | 0                  | 0                  | 150,000              | 150,000              | 0                |          |
| 310082    | Princess Place Styles Bridge Improv.   | 0                  | 0                  | 300,000              | 0                    | (300,000)        |          |
|           | Styles Creek Bridge Repair             | 0                  | 0                  | 0                    | 30,000               | 30,000           |          |
|           | Bing's Landing Dredging                | 0                  | 0                  | 0                    | 187,500              | 187,500          |          |
|           | Canal Damage Repair                    | 0                  | 0                  | 0                    | 65,000               | 65,000           |          |
| 320010    | FCRA Ball Field Improvements           | 0                  | 0                  | 0                    | 188,000              | 188,000          |          |
|           | Health Department Parking              | 0                  | 0                  | 0                    | 28,000               | 28,000           |          |
| 618034    | Inmate Facility Generator              | 0                  | 0                  | 0                    | 75,000               | 75,000           |          |
| 630125    | Facilities A/C Replacement             | 0                  | 0                  | 0                    | 75,000               | 75,000           |          |
| 630570    | Facilities Roof Replacement            | 0                  | 0                  | 0                    | 120,000              | 120,000          |          |
| various   | Miscellaneous Facility Replacements    | 0                  | 0                  | 0                    | 100,000              | 100,000          |          |
|           | Bull Creek Campground Canal Maint      | 0                  | 0                  | 0                    | 60,000               | 60,000           |          |
|           | Drainage Retrofit Projects             | 0                  | 0                  | 0                    | 100,000              | 100,000          |          |
|           | SR 100 Sidewalks                       | 0                  | 0                  | 0                    | 697,000              | 697,000          |          |
|           | Miscellaneous Contingency              | 0                  | 0                  | 0                    | 14,500               | 14,500           |          |
|           | <b>TOTAL FUND EXPENSES</b>             | <b>0</b>           | <b>0</b>           | <b>905,475</b>       | <b>2,261,204</b>     | <b>1,355,729</b> |          |

See Section 7 for Capital Project Details



## APPROVED BUDGET FY 2009-2010