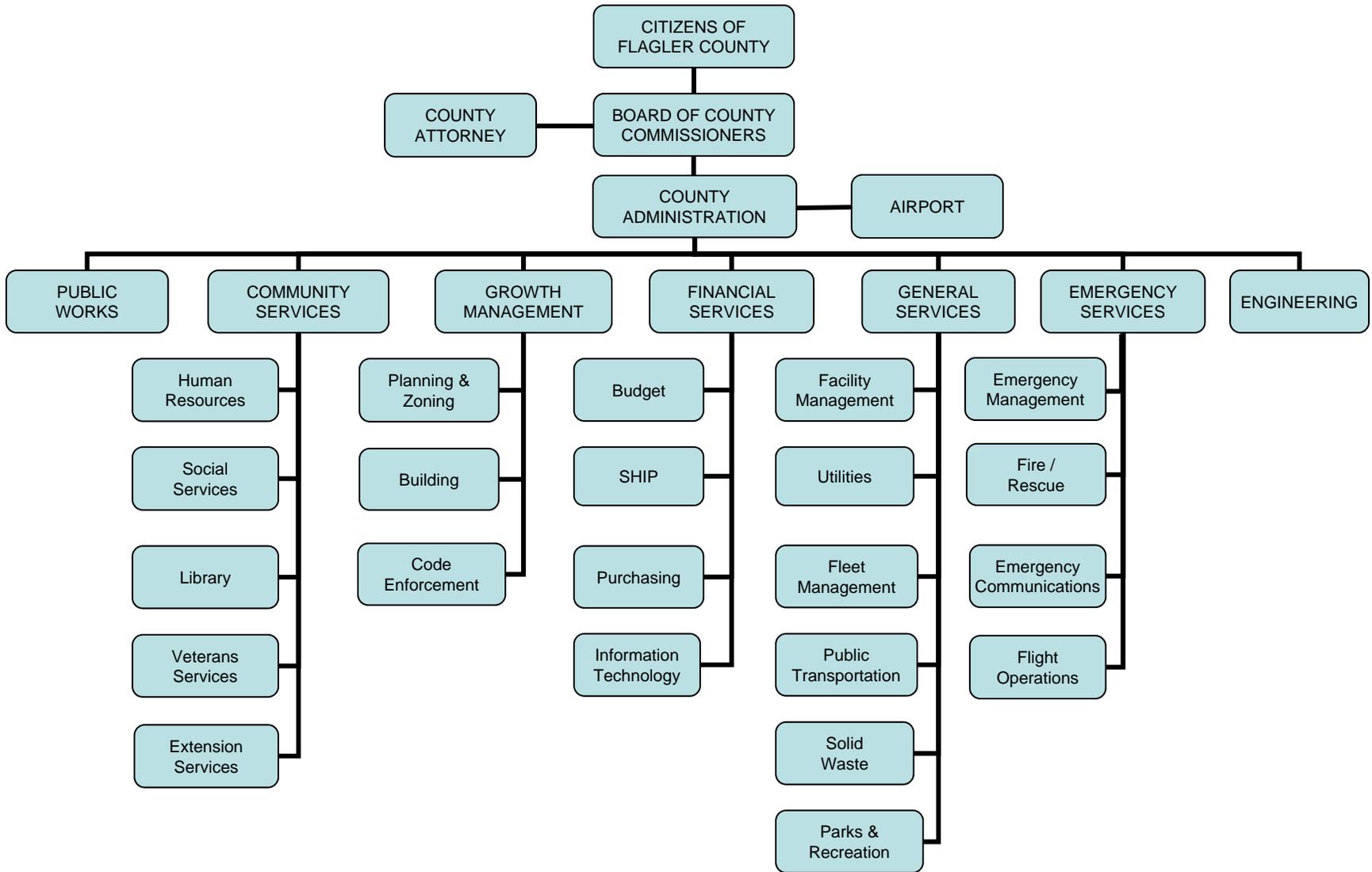
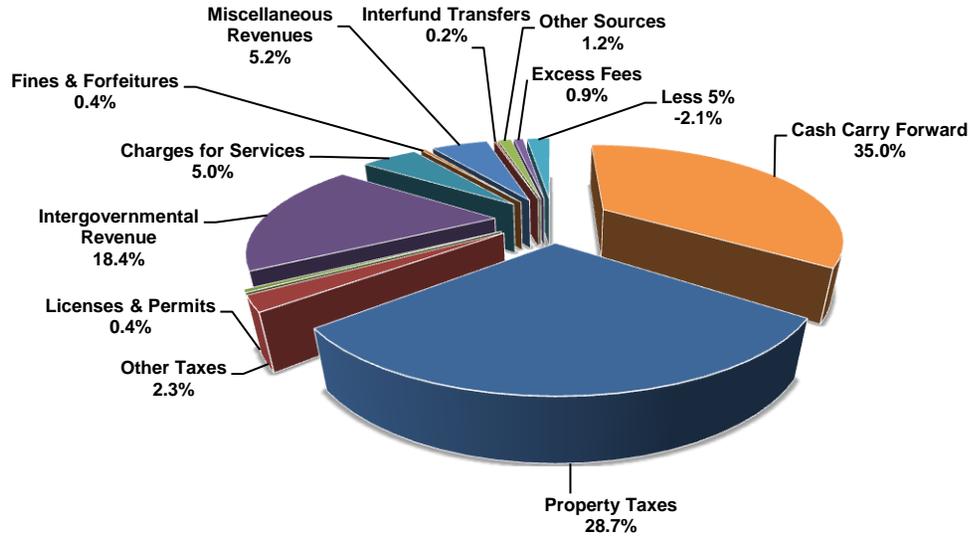


**Flagler County Board of County Commissioners
FY 2011-12**



**Flagler County Board of County Commissioners
FY 2011-2012**

SOURCES OF ALL FUNDS



Revenues

Property Taxes	\$	44,512,638
Other Taxes		3,593,559
Licenses & Permits		692,635
Intergovernmental Revenue		28,526,918
Charges for Services		7,789,288
Fines & Forfeitures		641,425
Miscellaneous Revenues		8,058,860
Interfund Transfers		318,704
Other Sources		1,887,724
Excess Fees		1,352,000
Less 5%		(3,304,938)
Cash Carry Forward		54,279,492
Total Revenues	\$	148,348,305

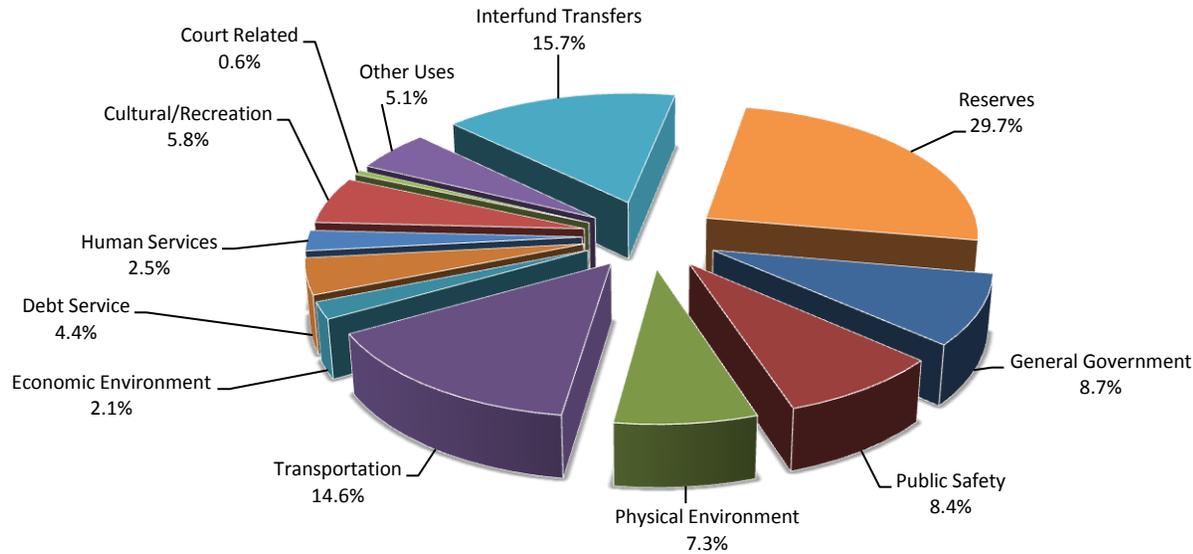
Total estimated revenues for fiscal year 2011-12 are \$148,348,305 which is an increase of \$4,625,132 from the adopted fiscal year 2010-11 budget. The pie chart above details the sources of funds included in the approved fiscal year 2011-12 budget. The increase is a combination of various increases in revenues with the largest increase being Intergovernmental Revenues (i.e. Grants, etc.).

Flagler County is providing a Cash Carry Forward balance of \$54,279,242. Although the amount is 35% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$	16,269,346
Special Revenues Funds		19,594,687
Debt Service Funds		5,915,679
Capital Project Funds		3,793,845
Enterprise Funds		5,270,340
Internal Service Funds		3,435,595
	\$	54,279,492

**Flagler County Board of County Commissioners
FY 2011-2012**

USE OF ALL FUNDS



Expenses		
General Government	\$	12,907,498
Public Safety		12,512,543
Physical Environment		10,851,037
Transportation		21,661,609
Economic Environment		3,073,616
Debt Service		6,550,948
Human Services		3,692,343
Cultural/Recreation		8,593,435
Court Related		839,273
Other Uses		7,582,881
Interfund Transfers		23,323,332
Reserves/Contingency		36,759,520
	\$	148,348,035

The pie chart above is a summary of the uses of funds (as included in the approved fiscal year 2011-2012 budget) by major functional category. Detail of expenditures by department or fund is included elsewhere within the budget document.

Funding a broad range of services, General Government services account for 8.7% of total expenditures. General Government includes: Administrative Services, Growth Management Services, Debt Service, Facilities, Fleet and various special revenue fund activities. Transportation includes Public Works activities, capital construction funds related to roadway improvements, and Public Transportation. Public Safety services only include the departments under the Board of County Commissioners (i.e. Emergency Services). Public Safety expenditures related to the support provided to Sheriff's operation are classified as Other Uses within the budget.

Other Uses includes various reserves including reserves for contingencies, reserves for cash to be carried forward, reserve for debt service and reserve for capital outlay. Funds in special purpose funds such as impact fee funds are frequently budgeted in a reserve for future capital outlay until specific purposes for their use are determined. A total of \$7,609,569 is included in the general fund reserve for cash account in support of the Board's adopted fund balance policy.

Reserves		
General Fund	\$	7,609,569
Special Revenues Funds		14,670,041
Debt Service Funds		6,336,322
Capital Project Funds		1,515,394
Enterprise Funds		3,947,461
Internal Service Funds		2,680,733
	\$	36,759,520

**Flagler County Board of County Commissioners
FY 2011-2012**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY11 BUDGET	FY12 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Board of County Commissioners	412,015	444,949	444,949	0		page 3-5
Administration	638,793	621,595	621,595	0		page 3-8
Land Management	83,575	134,103	134,103	0		page 3-11
Economic Development	880,000	747,500	747,500	0		page 3-15
County Attorney	552,268	559,315	559,315	0		page 3-13
Budget Office	470,994	442,678	430,121	12,557	staff time TDC	page 3-19
Purchasing	243,058	250,601	250,601	0		page 3-22
Information Technology	510,669	497,922	450,679	47,243	Tax Collector - Salary reimbursement	page 3-25
Human Resources	240,957	225,190	225,190	0		page 3-30
County Extension Service	258,755	255,487	249,987	5,500	Water Environmental Program/Palm Coast	page 3-34
Social Services Administration	241,762	234,916	234,916	0		page 3-38
Human Services	1,595,666	1,541,167	1,536,667	4,500	"Choose Life" license plates	page 3-42
Senior Services	654,696	710,578	491,800	218,778	grants, donations, co-pays, medwaiver	page 3-47
Adult Day Care	205,121	199,286	58,562	140,724	grants, contributions, co-pays	page 3-51
Congregate Home Delivered Meals	296,012	533,056	(22,340)	555,396	grants, donations	page 3-53
Veterans Services	124,014	116,701	116,701	0		page 3-58
Library	1,107,067	942,831	923,118	19,713	passport fees, fines, state aid, endowment	page 3-64
Bunnell Library	53,076	51,895	51,895	0		page 3-67
General Services Administration	331,942	286,203	286,203	0		page 3-71
Fleet Management	389,488	378,589	170,539	208,050	vehicle repair hourly billings, admin. fuel fee	page 3-74
Facilities Management	1,910,984	1,913,946	1,780,946	133,000	staff time projects/GSB landscape	page 3-77
Government Services Building	718,856	676,960	416,318	260,642	school board contribution	page 3-81
Public Transportation	1,214,245	1,477,637	254,162	1,223,475	grants, medicaid, med waiver, bus fares,	page 3-84
Recreation Facilities	1,311,492	1,316,746	1,129,786	186,960	Staff Time, facility fees, vessell registration fee	page 3-90
Recreation Services/Carver Gym	90,000	92,000	50,000	42,000	Donations/Crime Prevention/Bunnell/School Brd.	page 3-93
Bull Creek	71,087	70,658	(3,042)	73,700	camping, boat slips, rest. rent, facility usage	page 3-95
Princess Place Preserve	143,207	151,819	137,419	14,400	camping fees, donations	page 3-97
Parks Grants	80,554	0	0	0	Artificial Reef project	page 3-99
ES Administration	298,215	263,225	245,179	18,046	city contributions for CAD system maintenance	page 3-103
Emergency Management General	501,527	500,384	207,705	292,679	EMPA/EMPG State & Federal grants	page 3-106
Emergency Communications 800 MHz	1,383,923	1,253,355	1,230,355	23,000	automation fees	page 3-111

**Flagler County Board of County Commissioners
FY 2011-2012**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY11 BUDGET	FY12 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Emergency Flight Operations	503,111	558,140	378,140	180,000	helicopter transport fees	page 3-116
Fire/Rescue	8,276,724	7,975,562	5,500,586	2,474,976	ambulance fees, fire inspection fees, other	page 3-120
Other Grants Awarded	49,813	132,459	0	132,459	haz mat, EMS, Homeland Security	page 3-125, 126
Engineering	447,915	430,389	205,729	224,660	staff time	page 3-131
Pooled Expenditures	2,717,771	2,517,596	1,957,846	559,750	gas reimb., driver education fees	page 3-135
Interfund Transfers	425,694	110,482	110,482	0		page 3-138
Tax Increment Financing	904,566	868,697	868,697	0	ad valorem taxes	page 3-141
Capital Projects	904,077	2,107,600	1,103,760	1,003,840	Capital Project moved from Fund 310	page 3-142
Medical Examiner	198,469	227,000	227,000	0		page 3-144
Reserves	7,303,599	7,609,569	7,609,569	0		page 3-145
Value Adjustment Board	10,575	10,575	7,875	2,700	filing fees	page 3-146
Gen'l Liability Insurance	688,985	657,544	657,544	0		page 3-148
Subtotal BCC Divisions	39,445,318	40,096,906	32,038,158	8,058,748		
Sheriff	19,529,340	19,323,890	19,323,890	0		page 2-6
Property Appraiser	2,162,877	1,980,706	1,980,706	0		page 2-11
Tax Collector	2,715,567	2,300,000	1,000,000	1,300,000	excess fees	page 2-14
Clerk of the Circuit Court	1,081,222	1,105,365	1,105,364	1	Clerk earned revenues	page 2-17
Supervisor of Elections	641,192	645,509	645,509	0	total less \$10,683 HAVA grant	page 2-21
State Attorney	40,850	40,350	40,350	0		page 2-27
Public Defender	3,320	3,200	3,200	0		page 2-29
Circuit Court	16,000	13,000	13,000	0		page 2-31
Court Expenses	1,000	5,000	5,000	0		page 2-33
Court Reporter	2,200	2,200	2,200	0		page 2-35
Drug Court	70,000	630	0	630	SMC Mental Health/Drug Cr. Enhancement	page 2-37
Guardian Ad Litem	43,140	41,970	41,970	0		page 2-39
County Court	3,500	3,000	3,000	0		page 2-41
Subtotal Judicial/Constitutional	26,310,209	25,464,820	24,164,190	1,300,631		
Total General Fund	65,755,527	65,561,726	56,202,348	9,359,379		

Flagler County Board of County Commissioners

FY 2011-2012

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Administrative:						
Board of County Commissioners	379,229	65,720	0	0	0	444,949
County Administrator:						
Administration	593,183	28,412	0	0	0	621,595
Land Management	130,445	3,658	0	0	0	134,103
Economic Development	0	0	0	0	747,500	747,500
County Attorney	484,754	74,561	0	0	0	559,315
Financial Services						
Budget	431,708	10,970	0	0	0	442,678
Purchasing	246,866	3,735	0	0	0	250,601
Information Technology	335,731	159,935	2,256	0	0	497,922
Community Services:						
Human Resources	201,893	23,297	0	0	0	225,190
County Extension Services	200,304	55,183	0	0	0	255,487
Social Services Admin	218,173	16,743	0	0	0	234,916
Human Services	149,484	3,614	0	0	1,388,069	1,541,167
Senior Services	199,252	476,247	0	0	35,079	710,578
Adult Day Care	170,879	28,407	0	0	0	199,286
Congregate Meals	40,983	340,308	0	0	0	381,291
Social Services Grants	0	0	0	0	151,765	151,765
Veterans Services	106,799	6,902	0	0	3,000	116,701
Library	661,833	130,498	145,500	0	5,000	942,831
Bunnell Library	26,911	8,984	16,000	0	0	51,895
General Services:						
General Services-Administration	275,032	11,171	0	0	0	286,203
Fleet Management	318,326	60,263	0	0	0	378,589
Facilities Management	1,116,421	744,990	52,535	0	0	1,913,946
Government Services Building	0	676,960	0	0	0	676,960
Public Transportation	868,767	448,870	0	0	160,000	1,477,637
Recreation Facilities	590,689	495,494	50,265	0	180,298	1,316,746
Recreation - Carver Gym	0	30,000	7,000	0	55,000	92,000
Bull Creek	34,298	36,360	0	0	0	70,658
Princess Place Preserve	122,215	29,604	0	0	0	151,819
Parks Grants	0	0	0	0	0	0

Flagler County Board of County Commissioners
FY 2011-2012

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Emergency Services:						
Administration	58,564	204,661	0	0	0	263,225
Emergency Management/EMPA & EMPG	228,618	256,766	15,000	0	0	500,384
Emergency Communications/800 MHz	0	411,192	0	842,163	0	1,253,355
Emergency Flight Operations	204,246	353,894	0	0	0	558,140
Fire/Rescue	6,260,625	1,044,850	566,000	104,088	0	7,975,563
Emergency Services Grants	57,007	75,452	0	0	0	132,459
Engineering	408,629	21,760	0	0	0	430,389
Subtotal BOCC Departments	15,121,864	6,339,461	854,556	946,251	2,725,711	25,987,843
% of Allocation	58%	24%	3%	4%	10%	
Non-Departmental:						
Pooled Expenditures	50,000	1,541,121	36,468	0	890,007	2,517,596
Interfund Transfers	0	0	0	0	110,482	110,482
Tax Increment Financing	0	0	0	0	868,697	868,697
General Fund Capital Projects	0	0	2,107,600	0	0	2,107,600
Medical Examiner	0	206,979	0	0	20,021	227,000
Reserves	0	0	0	0	7,609,569	7,609,569
Value Adjustment Board	0	10,575	0	0	0	10,575
General Liability Insurance	0	657,544	0	0	0	657,544
Subtotal Non-Department	50,000	2,416,219	2,144,068	0	9,498,776	14,109,063
Total BOCC Funding	15,171,864	8,755,680	2,998,624	946,251	12,224,487	40,096,906

GENERAL FUND - BOCC DEPARTMENTS ONLY

Category Level	Amount	% Allocation
Personal Services	15,121,864	38%
Operating Expenses	6,339,461	16%
Capital Outlay	854,556	2%
Debt Service	946,251	2%
Other	2,725,711	7%
Subtotal BOCC Departments	25,987,843	65%

Non-Departmental 14,109,063 35%

Total BOCC Funding 40,096,906

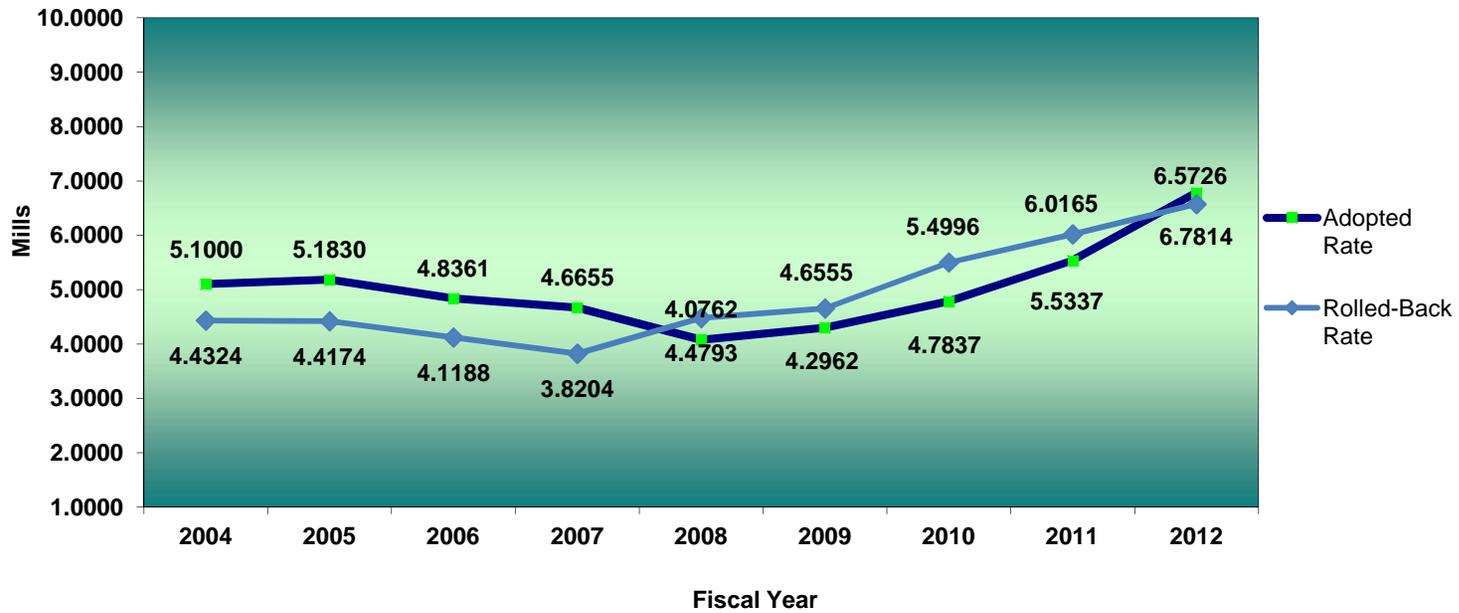
For Constitutional figures see Section 2

**Flagler County Board of County Commissioners
FY 2011-2012**

FLAGLER COUNTY HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

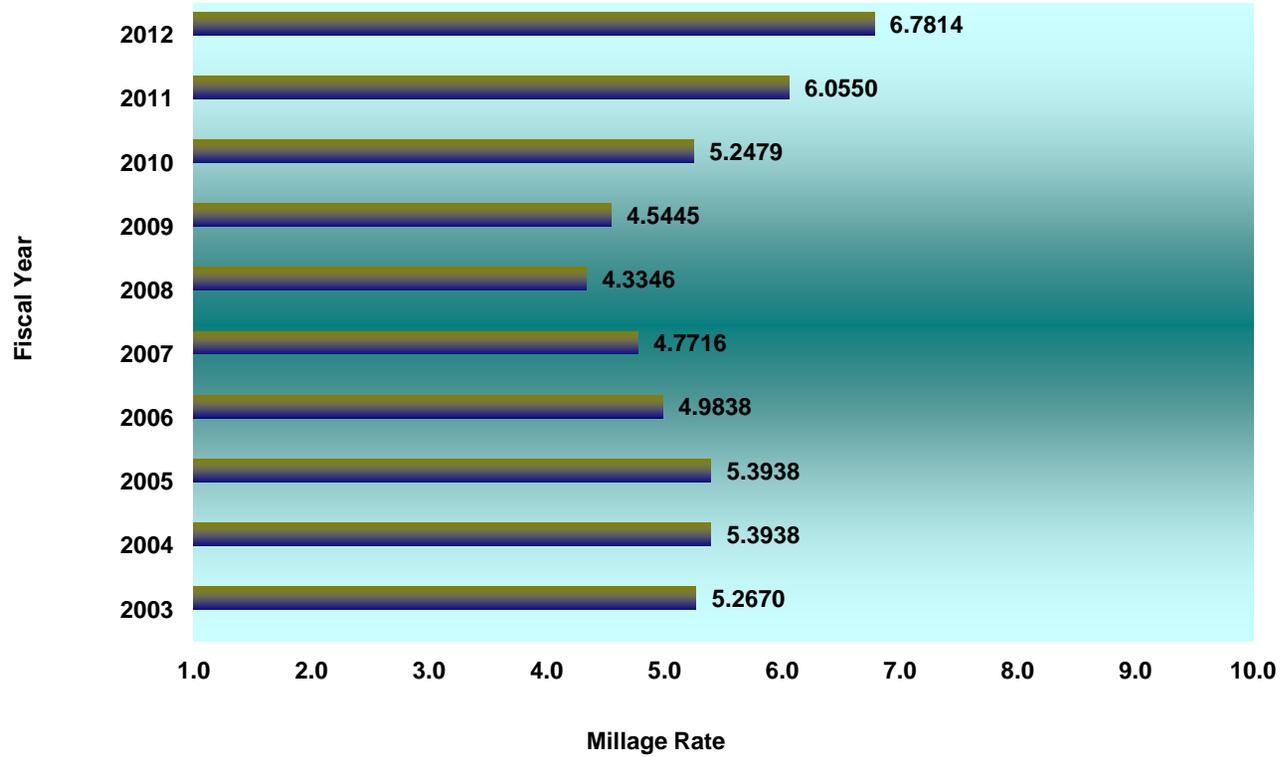
Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	ESL Millage Rate	Debt Service Millage Rate	Combined Millage Rate
2003	3,706,217,429	5.1000	-	0.1670	5.2670
2004	4,510,537,048	5.1000	-	0.2938	5.3938
2005	5,737,706,898	5.1830	-	0.2108	5.3938
2006	7,882,141,066	4.8361	-	0.1477	4.9838
2007	10,903,361,208	4.6655	-	0.1061	4.7716
2008	12,184,917,324	4.0762	-	0.2584	4.3346
2009	11,200,626,942	4.2962	-	0.2483	4.5445
2010	9,452,067,430	4.7837	0.1057	0.3585	5.2479
2011	7,667,193,838	5.5337	0.0568	0.4645	6.0550
2012	6,563,932,871	6.2232	0.25	0.3082	6.7814

General Fund Rollback Rate vs. Adopted Rate



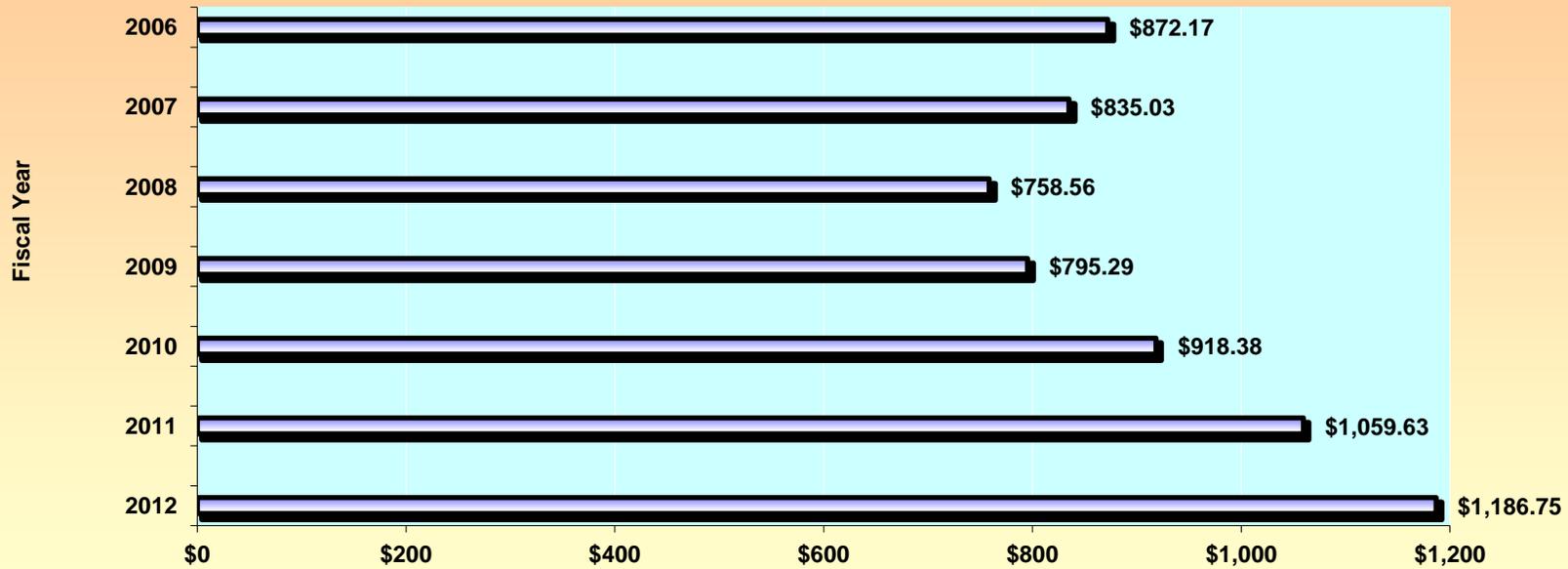
Flagler County Board of County Commissioners
FY 2011-2012

History of Combined Millage Rate



Flagler County Board of County Commissioners
FY 2011-2012

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



For demonstration purposes the homestead exemption has remained at \$25,000. The exemption for fiscal years 2009, 2010, 2011 and 2012 of \$50,000 would reduce the total taxes to \$681.68, \$787.19, \$908.25 and \$1,017.21 respectively.

Flagler County Board of County Commissioners
FY 2011-2012

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



**Flagler County Board of County Commissioners
FY 2011-2012**

EXAMPLE OF A HOMEOWNER'S TAX BILL

EXAMPLE FOR RESIDENTIAL TAXPAYER IN EACH MUNICIPALITY WITHIN FLAGLER COUNTY						
	Unincorporated	Beverly Beach	Bunnell	Flagler Beach	Marineland	Palm Coast
TOTAL - MUNICIPALITY		2.3000	6.9506	4.8500	7.3823	3.9900
% of Total Tax Bill		13%	31%	24%	32%	21%
TOTAL - COUNTY-WIDE	6.7814	6.7814	6.7814	6.7814	6.7814	6.7814
% of Total Tax Bill	44.0%	38.3%	30.3%	33.5%	29.7%	34.9%
TOTAL - SCHOOL DISTRICT	8.0310	8.0310	8.0310	8.0310	8.0310	8.0310
% of Total Tax Bill	52.1%	45.3%	35.9%	39.6%	35.2%	41.4%
ST. JOHN'S RIVER WATER MGT. DISTRICT	0.3313	0.3313	0.3313	0.3313	0.3313	0.3313
% of Total Tax Bill	2.1%	1.9%	1.5%	1.6%	1.5%	1.7%
INLAND WATER NAVIGATION	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345
% of Total Tax Bill	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
MOSQUITO CONTROL	0.2390	0.2390	0.2390	0.2390	0.2390	0.2390
% of Total Tax Bill	1.6%	1.3%	1.1%	1.2%	1.0%	1.2%
TOTAL TAX BILL	15.4172	17.7172	22.3678	20.2672	22.7995	19.4072

**Flagler County Board of County Commissioners
FY 2011-2012**

COUNTYWIDE GENERAL FUND TAXABLE PROPERTY VALUE

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

FY11 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY10 and reflects countywide values as of January 1, 2010.	7,657,765,461
FY12 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for FY12. It reflects an estimate of the countywide value on January 1, 2011 and is used for preliminary revenue estimates.	6,500,000,000
FY12 July 1 Certified Taxable Value	This is a certified report of the January 1, 2011 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	6,563,932,871
Following is a breakout of the increase (decrease) over the FY11 Final Prior Year Gross Taxable Value:		
	Existing Properties	(1,145,098,054)
	New Construction	51,265,464
	<u>Total</u>	<u>(1,093,832,590) -14.28%</u>

**Flagler County Board of County Commissioners
FY 2011-2012**

2011 COUNTYWIDE TAXABLE VALUES

Description	2011 Taxable Value	*Adopted Millage Rate (Mills)	Property Tax Revenue @ 100%	Property Tax Revenue @ 95%	Percent of Countywide Total
Town of Beverly Beach	\$ 51,601,662	6.7184	\$ 346,681	\$ 329,347	0.79%
City of Bunnell	\$ 155,272,698	6.7184	\$ 1,043,184	\$ 991,025	2.37%
City of Flagler Beach	\$ 480,439,085	6.7184	\$ 3,227,782	\$ 3,066,393	7.32%
Town of Marineland	\$ 4,888,729	6.7184	\$ 32,844	\$ 31,202	0.07%
City of Palm Coast	\$ 3,893,483,150	6.7184	\$ 26,157,977	\$ 24,850,078	59.32%
Subtotal: Incorporated Areas	\$ 4,585,685,324	6.7184	\$ 30,808,468	\$ 29,268,045	69.86%
Plus: Unincorporated Areas	\$ 1,978,247,547	6.7184	\$ 13,290,658	\$ 12,626,125	30.14%
Totals: Countywide	\$ 6,563,932,871	6.7184	\$ 44,099,127	\$ 41,894,170	100.00%

* **Adopted Millage Rate** is the cumulative total of the General Fund (6.2232) plus the voted ESL (0.25) and various Debt Service (0.3082) millage rates.

Flagler County Board of County Commissioners
FY 2011-2012

BUDGET PROFORMAS

The following information is provided for projection purposes only.

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

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

Proforma Assumptions

Revenues:

- Tourist Development Taxes – FY11-12 revenues are budgeted at \$1,287,141 and annualized increase of 1% thereafter
- Fuel Taxes – FY11-12 revenues are budgeted using revenue estimates prepared by the Florida Department of Revenue Office of Tax Research in the Local Government Financial Information Handbook for 2011 which is a 3.03% increase from FY10-11 Budget and annualized increase of 1% thereafter
- State Shared Revenue – FY11-12 revenues are budgeted using the Local Government Financial Information Handbook for 2011 and FY11-12 estimates resulting in a 3% increase from FY10-11 Budget and annualized increase of 4% thereafter
- Sales Taxes consist of the Local Government ½ Cent Sales Tax and the Local Discretionary Sales Surtax (50% of total) – FY11-12 revenues are budgeted using the Local Government Financial Information Handbook for 2011 for a 1% increase for FY11-12 Budget from FY10-11 Budget and annualized increase of 1% thereafter

General Assumptions:

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

Classification of Revenues and Expenditures

Revenues:

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

Expenditures:

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

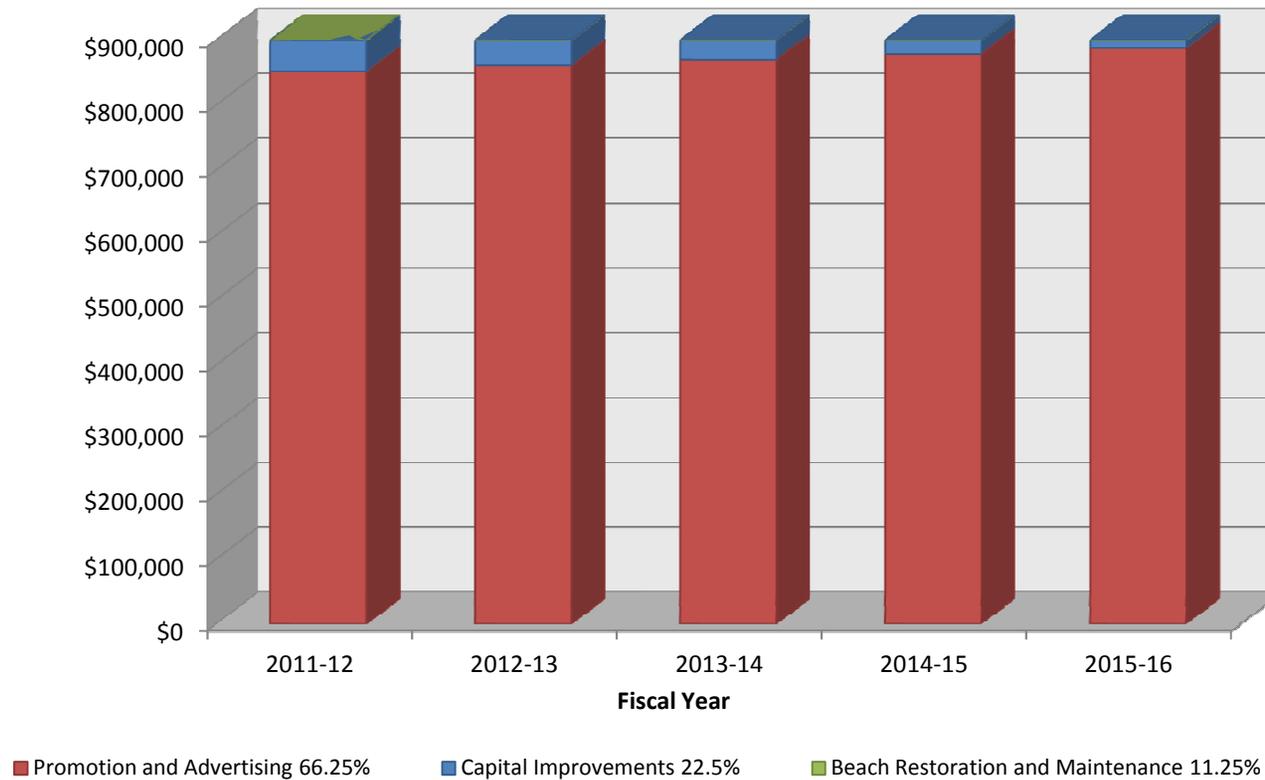
Flagler County Board of County Commissioners
FY 2011-2012

RESORT TAXES

The Resort tax, also known as the Tourist Development Tax, is provided by the levy of a 4% 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 4% tourist development tax averaged \$837,978 over the last 3 fiscal years.

A five year projection of future revenues is based on a slight increase in revenues over the past 3 years with a less than 1% projected increase for FY11-12 and 1% increases each year following. Tourist Development Revenues are allocated to three funds: Fund 109 Capital Projects 22.5%, Fund 110 Promotional Activities 66.25% and Fund 111 Beach Restoration and Maintenance 11.25%. See Page 5-2 in Section 5-Special Revenue Funds for details regarding these funds.

Five Year Projection of Tourist Development Revenues

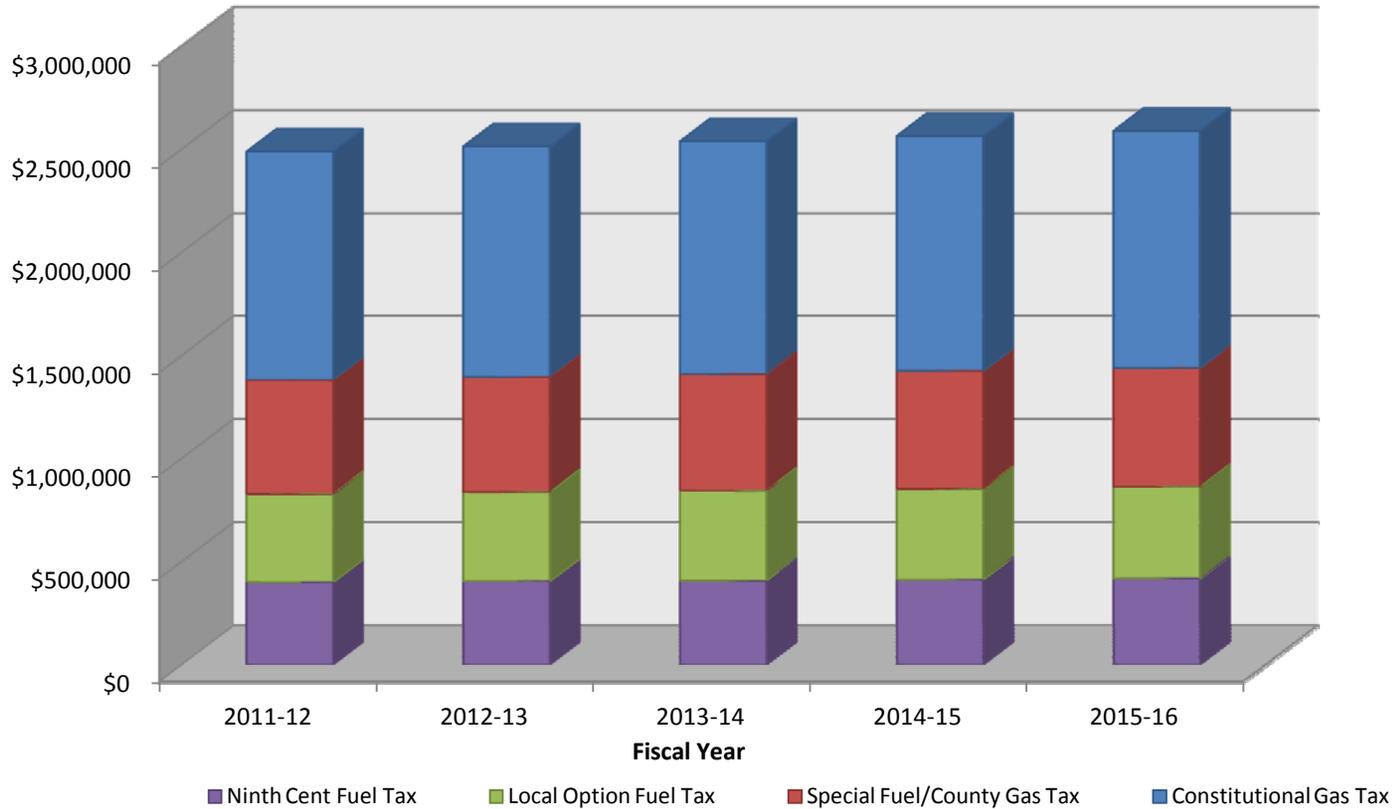


**Flagler County Board of County Commissioners
FY 2011-2012**

FUEL TAXES

Flagler County levies 10-cents in fuel tax on each gallon of gasoline purchased. The State of Florida distributes the revenue generated from the fuel tax and strictly regulates its use for transportation related expenditures such as construction or maintenance of roads and bridges, and the purchase of rights-of-way. Annual revenues averaged \$2,174,542 over the last three fiscal years. A five year projection of future revenues is based on a slight increase in revenues over the past three years with a 3.03% increase for FY11-12 from prior year budget and 1% increases each year following. For further details regarding the specific taxes and their use, please refer to Section 4 of this document-Other Operating Funds, page 4-9 through 4-10.

Five Year Projection of Fuel Tax Revenue



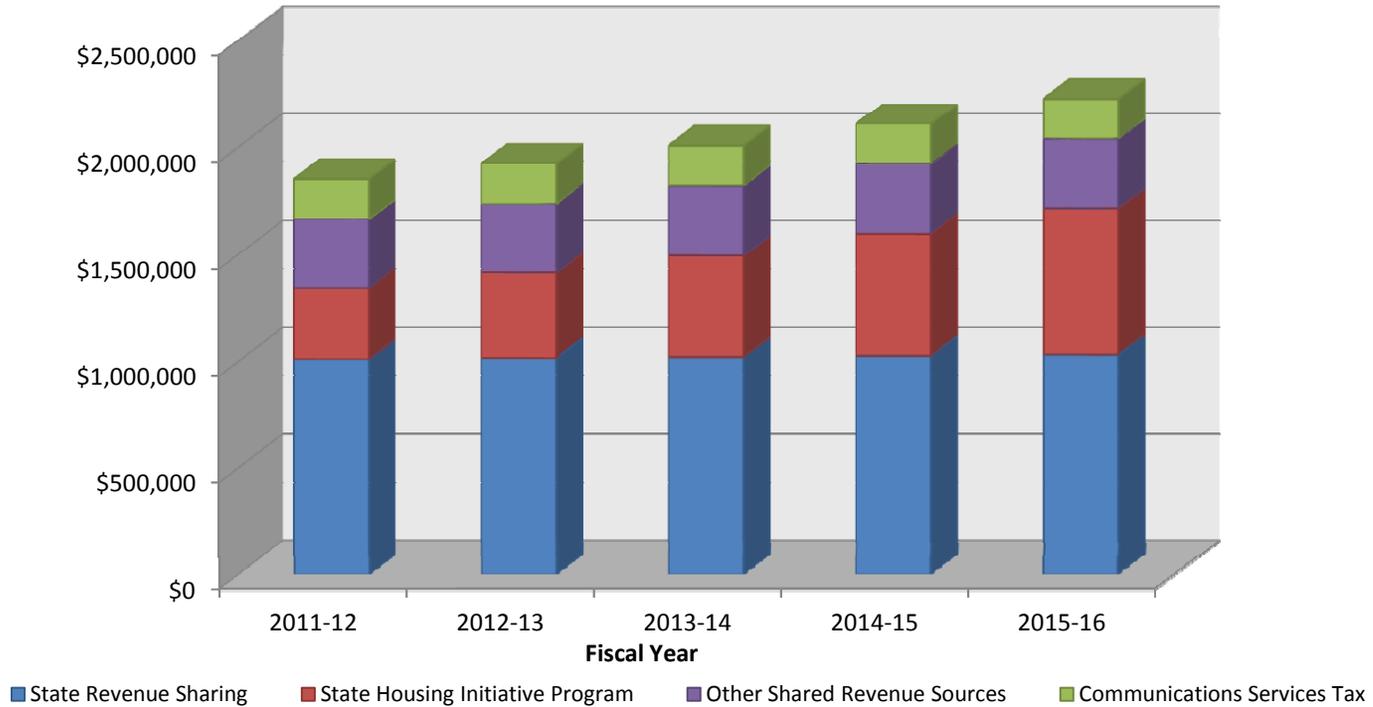
**Flagler County Board of County Commissioners
FY 2011-2012**

SHARED REVENUES

Shared revenues are revenues that are collected at the state level and distributed by the state to counties or municipalities or collected by other local entities and shared with counties or municipalities per agreement. Shared revenues that are distributed by the state include State Shared Revenue, the Communications Service Tax, Mobile Home License Tax, Alcoholic Beverage License Tax, Racing Tax, and Public Safety program revenues to offset county fire/rescue expenses. A five year projection of future revenues is based on a slight increase in revenues over the past three years with a 3% projected increase for FY11-12 and 4% increase each year following.

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

Five Year Projection of Shared Revenue Sources

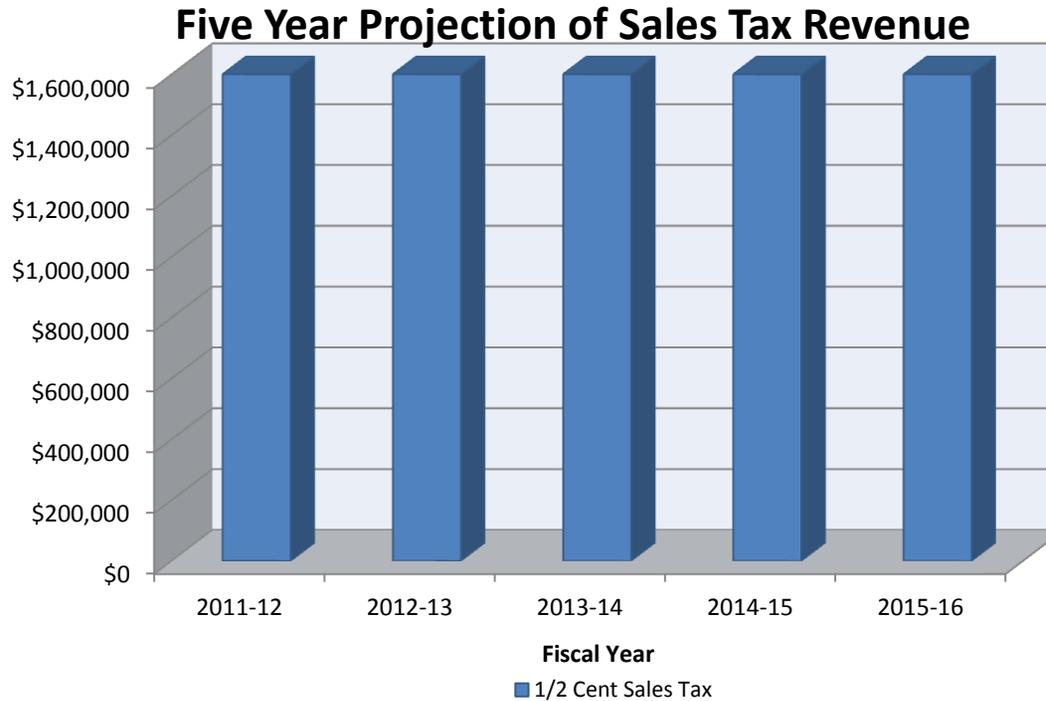


Flagler County Board of County Commissioners
FY 2011-2012

SALES TAXES

A sales tax of 7% is charged in Flagler County on all applicable goods and services. Of the 7%, the State retains 5 1/2% and distributes 1/2% to the County for distribution of the Local Government Half-Cent Sales Tax and 1% for distribution of the Local Option Infrastructure Surtax. A five year projection of future revenues is based on a slight increase in revenues over the past 3 years with a less than 1% projected increase for FY11-12 and 1% increases each year following.

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



**Flagler County Board of County Commissioners
FY 2011-2012**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 08-09	BUDGETED FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12	FUNDING SOURCE
<u>GENERAL FUND</u>					
BOARD OF COUNTY COMMISSIONERS	5.00	5.00	5.00	5.00	General
COUNTY ADMINISTRATION	6.00	7.00	7.00	6.20	General
LAND MANAGEMENT	0.00	0.00	0.00	2.00	General
COUNTY ATTORNEY	4.00	4.00	4.00	4.00	General
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	2.00	General
FINANCIAL SERVICES:					
Budget	5.10	5.43	6.00	6.00	General
Purchasing	4.00	4.00	4.00	4.00	General
Information Technology	5.00	5.00	5.00	5.00	General
Total	14.10	14.43	15.00	15.00	
COMMUNITY SERVICES:					
Human Resources	3.00	3.00	3.00	3.00	General
County Extension Services	5.00	5.00	5.00	5.00	General
Social Services	17.50	15.75	15.75	15.75	General
Veteran's Services	2.00	2.00	2.00	2.00	General
Library Services	18.85	18.35	17.70	16.20	General
Total	46.35	44.10	43.45	41.95	
GENERAL SERVICES:					
General Services Administration	6.00	6.00	5.00	4.50	General
Fleet Management	7.00	6.00	6.00	6.00	General
Facilities Management	29.00	24.00	23.00	25.00	General
Public Transportation	15.50	15.50	23.50	26.38	General/Grant
Recreation Facilities	12.25	11.50	12.50	13.50	General
Bull Creek	0.75	1.00	1.00	1.00	General
Princess Place Preserve	2.50	3.50	3.00	3.00	General
Recreation Services (Carver Gym)	2.00	2.00	2.00	0.00	General
Total	75.00	69.50	76.00	79.38	

**Flagler County Board of County Commissioners
FY 2011-2012**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 08-09	BUDGETED FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12	FUNDING SOURCE
EMERGENCY SERVICES:					
Emergency Services Administration	4.40	3.40	1.75	1.25	General
Emergency Management	3.00	3.00	3.50	4.30	General/Grant
Emergency Flight Operations	2.00	2.00	2.00	2.00	General
Fire/Rescue	79.00	79.00	84.00	83.00	General
Total	88.40	87.40	91.25	90.55	
ENGINEERING	0.00	0.00	5.00	5.00	Moved from Fund 180
TOTAL BOCC GENERAL FUND	238.85	231.43	246.70	251.08	
<u>CONSTITUTIONAL OFFICERS</u>					
Clerk of the Court	33.00	28.00	29.00	29.00	General
Property Appraiser	31.00	31.00	31.00	28.00	General
Tax Collector	30.00	30.00	30.00	30.00	General
Sheriff's Office - full time	253.00	253.00	253.00	256.00	General
- part time (full time equivalent)	26.00	26.00	26.00	29.00	
Supervisor of Elections	6.00	6.00	6.00	6.00	General
Guardian Ad Litem	0.50	0.50	0.50	0.75	General
Drug Court	0.80	0.00	0.00	0.00	Grant
TOTAL GENERAL FUND CONSTITUTIONAL OFFICERS	380.30	374.50	375.50	378.75	
<u>SPECIAL REVENUE FUNDS</u>					
Court Innovations	0.20	1.00	1.00	1.00	Judicial Fund
Teen Court	1.00	1.00	1.00	1.00	General/Fees
Law Library	0.15	0.15	0.30	0.30	Fees
State Housing Initiatives Partnership	0.90	0.57	0.00	0.00	Moved to Financial Services
TOTAL SPECIAL REVENUE FUNDS	2.25	2.72	2.30	2.30	

**Flagler County Board of County Commissioners
FY 2011-2012**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

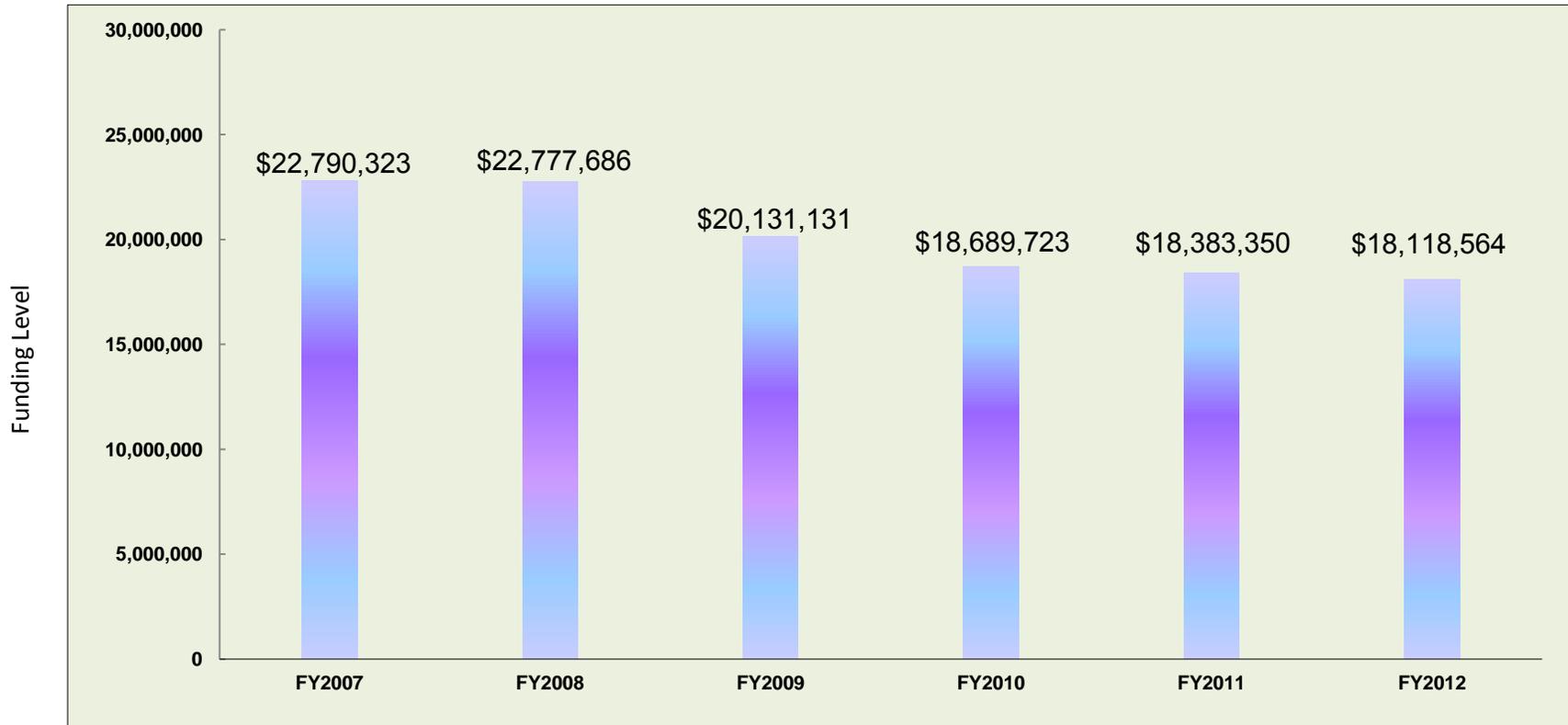
DEPARTMENT/DIVISION	BUDGETED FY 08-09	BUDGETED FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12	FUNDING SOURCE
<u>ENTERPRISE NON GENERAL FUNDS</u>					
County Transportation Trust - Public Works:					
Administration	3.00	3.00	3.00	3.00	Gas Tax
Roadway Maintenance	17.00	17.00	17.00	17.00	Gas Tax
Total	20.00	20.00	20.00	20.00	
Municipal Service Fund:					
Growth Management Administration	5.00	3.00	0.00	0.00	Moved to Planning & Zoning
Planning & Zoning - Growth Management	6.00	4.00	6.00	5.50	Fees
Code Enforcement	2.00	2.00	2.00	2.00	Fees
Building	9.00	6.00	6.00	5.50	Fees
Engineering	5.00	5.00	0.00	0.00	Moved to Gen'l Fund
Total	27.00	20.00	14.00	13.00	
Airport	8.00	6.00	6.00	6.00	Enterprise
Utilities	2.50	2.50	2.50	2.50	Enterprise
Solid Waste - Landfill	2.50	2.50	2.50	2.50	Enterprise
Solid Waste Residential Collection	0.00	0.00	1.00	1.00	Enterprise
Emergency Communications - E911	2.60	2.60	2.75	2.75	Fees
TOTAL ENTERPRISE NON GENERAL FUNDS	62.60	53.60	48.75	47.75	
GRAND TOTAL	684.00	662.25	673.25	679.88	

Position Count Summary for BOCC ONLY

	BUDGETED FY 08-09	BUDGETED FY 09-10	BUDGETED FY 10-11	PROPOSED FY 11-12
General Fund	238.85	231.43	246.70	251.08
Special Revenue Funds	51.85	45.32	39.05	38.05
Enterprise Funds	13.00	11.00	12.00	12.00
Total BOCC Position Count	303.70	287.75	297.75	301.13

Flagler County Board of County Commissioners
FY 2011-2012

APPROPRIATION SUMMARY OF PERSONAL SERVICES BCC ONLY - ALL FUNDS



**Flagler County Board of County Commissioners
FY 2011-2012**

PERSONAL SERVICES CATEGORY ALL FUNDS - BCC ONLY

FUND DESCRIPTION	SALARY	OTHER WAGES	OVER TIME	FICA	RETIRE- MENT	HEALTH INSURANCE	WORKERS COMP	UNEMPL	TOTAL
GENERAL	9,926,212	7,500	714,827	810,418	1,379,522	1,998,225	285,160	50,000	15,171,864
COUNTY TRANSP TRUST	800,779	0	4,500	61,604	58,420	166,000	63,372	0	1,154,675
LAW LIBRARY	10,483	0	0	802	690	2,490	26	0	14,491
STATE HOUSING INITIATIVES PROGRAM	0	0	0	0	0	0	0	0	0
MUNICIPAL SERVICES	381,004	0	0	29,147	25,070	62,250	4,431	0	501,902
BUILDING	323,866		0	24,776	21,310	45,650	8,302	0	423,904
COURT INNOVATIONS	31,179	0	0	2,385	2,052	8,300	78	0	43,994
TEEN COURT	43,472	0	0	3,326	2,860	8,300	109	0	58,067
EMERGENCY COMMUNICATIONS E911	107,790	0	0	8,246	8,975	22,825	269		148,105
AIRPORT	197,517		5,000	15,493	13,326	49,800	7,441	0	288,577
SOLID WASTE	90,272	0	0	6,906	5,939	20,750	3,905	0	127,772
UTILITIES	97,991	0	2,000	7,496	6,579	20,750	3,606	0	138,422
RESIDENTIAL SOLID WASTE COLLECT	33,623	0	0	2,572	2,212	8,300	84	0	46,791
	12,044,188	7,500	726,327	973,171	1,526,955	2,413,640	376,783	50,000	18,118,564

Personal Services dollars allocated to Health Insurance

13.32%

**Flagler County Board of County Commissioners
FY 2011-2012**

POPULATION AND AUTHORIZED POSITION COUNTS

	Budgeted FY 02-03	Budgeted FY 03-04	Budgeted FY 04-05	Budgeted FY 05-06	Budgeted FY 06-07	Budgeted FY 07-08	Budgeted FY 08-09	Budgeted FY 09-10	Budgeted FY 10-11	Approved FY 11-12
*Population	56,785	61,541	69,683	78,617	89,075	93,568	95,512	94,901	95,512	95,696
Number of BOCC Only Employees	224	253	307	329	349.5	346.5	303.7	285.75	297.75	301.13
Employees per capita	Ratio - 1:251	Ratio - 1:241	Ratio - 1:227	Ratio - 1:240	Ratio - 1:254	Ratio - 1:268	Ratio - 1:309	Ratio - 1:332	Ratio - 1:311	Ratio - 1:318
Population Change	7.02%	8.38%	13.23%	12.82%	13.30%	5.04%	2.08%	-0.64%	0.64%	0.19%
Employee Change	-1.76%	12.98%	21.58%	7.17%	6.23%	-0.86%	-12.35%	-5.91%	4.20%	1.14%

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

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

**Flagler County Board of County Commissioners
FY 2011-2012**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>General Fund (001)</u>				
Revenues				
Ad Valorem Taxes	46,506,316	45,215,855	42,432,951	40,848,667
Licenses & Permits	40,155	34,000	34,000	34,000
Intergovernmental Revenue	3,257,219	2,796,092	4,392,034	4,607,715
Charges for Services	4,730,118	4,183,577	4,361,926	4,213,924
Fines & Forfeitures	110,750	111,041	85,797	96,000
Miscellaneous Revenues	1,157,773	1,281,438	479,125	436,066
Interfund Transfers	1,514,041	600,000	150,800	170,815
Other Sources	160,451	158,000	0	0
Excess Fees	2,117,880	1,305,000	1,654,829	1,350,000
Less 5%	0	(2,642,166)	(2,406,215)	(2,464,807)
Cash Carry Forward	0	14,985,471	15,216,282	16,269,346
Total Revenues	59,594,703	68,028,308	66,401,529	65,561,726
Expenses				
General Government	12,821,040	13,362,715	12,635,802	12,229,946
Public Safety	10,908,216	11,166,586	11,314,756	11,118,599
Physical Environment	250,454	267,731	261,171	257,902
Transportation	1,433,678	1,525,322	2,232,160	1,908,026
Economic Environment	278,209	1,117,157	1,004,014	864,201
Human Services	3,387,171	3,396,926	3,426,597	3,617,343
Cultural/Recreation	2,876,024	3,273,066	3,772,560	4,352,901
Other Non-Operating	56,169	65,098	61,111	51,000
Court Related	629,005	516,620	597,793	433,129
Interfund Transfers	23,206,037	24,465,631	23,791,966	23,119,110
Reserves/Contingency	0	8,871,456	7,303,599	7,609,569
Total Expenses	55,846,003	68,028,308	66,401,529	65,561,726
<u>Fines and Forfeitures (Fund 101)</u>				
Revenues				
Miscellaneous Revenues	1,215	780	1,000	1,000
Cash Carry Forward	0	0	0	1,015
Less 5%	0	0	(50)	(50)
Total Revenues	1,215	780	950	1,965
Expenses				
General Government	0	99	150	150
Interfund Transfer	34,292	880	800	1,815
Total Expenses	34,292	979	950	1,965

**Flagler County Board of County Commissioners
FY 2011-2012**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Public Works (Fund 102)</u>				
Revenues				
Other Taxes	771,563	738,470	802,307	766,359
Intergovernmental Revenue	840,700	1,440,415	890,119	821,366
Charges for Services	461,730	262,335	213,600	213,600
Miscellaneous Revenues	16,206	9,193	6,331	6,194
Interfund Transfers	0	10,137	0	0
Less 5%	0	0	(74,429)	(79,223)
Cash Carry Forward	0	0	388,857	785,747
Total Revenues	2,090,199	2,460,550	2,226,785	2,514,043
Expenses				
General Government	101,388	0	0	0
Transportation	2,073,330	2,391,633	2,029,599	2,125,365
Reserves/Contingency	0	0	196,615	388,678
Total Expenses	2,174,718	2,391,633	2,226,214	2,514,043
<u>Legal Aid Fund (Fund 105)</u>				
Revenues				
Fines & Forfeitures	18,275	18,541	16,000	17,000
Miscellaneous Revenues	84	2	10	10
Interfund Transfers	0	15,197	20,383	26,526
Less 5%	0	0	(801)	(851)
Cash Carry Forward	0	0	9,662	2,569
Total Revenues	18,359	33,740	45,254	45,254
Expenses				
Human Services	45,179	51,700	45,254	45,254
Total Expenses	45,179	51,700	45,254	45,254

Flagler County Board of County Commissioners
FY 2011-2012

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Law Enforcement Trust (Fund 106)</u>				
Revenues				
Fines & Forfeitures	47,851	248,116	10,000	50,000
Miscellaneous Revenues	56	3	50	250
Less 5%	0	0	(503)	(2,513)
Cash Carry Forward	0	0	25,085	257,505
Total Revenues	47,907	248,119	34,632	305,242
Expenses				
Public Safety	42,356	41,598	34,632	305,242
Total Expenses	42,356	41,598	34,632	305,242
<u>Law Library (Fund 107)</u>				
Revenues				
Fines & Forfeitures	18,378	18,521	18,480	18,156
Miscellaneous Revenues	22	1	25	0
Less 5%	0	0	(925)	(908)
Cash Carry Forward	0	0	15,066	11,954
Total Revenues	18,400	18,522	32,646	29,202
Expenses				
Court Related	14,253	19,576	20,692	20,191
Reserves/Contingency	0	0	11,954	9,011
Total Expenses	14,253	19,576	32,646	29,202
<u>Court Facilities (Fund 108)</u>				
Revenues				
Fines & Forfeitures	154,036	220,000	200,000	200,000
Miscellaneous Revenues	3,434	5,400	2,400	2,400
Less 5%	0	(11,270)	(10,120)	(10,120)
Cash Carry Forward	0	494,331	697,247	877,896
Total Revenues	157,470	708,461	889,527	1,070,176
Expenses				
Court Related	18,371	62,430	77,130	87,073
Reserves/Contingency	0	646,031	812,397	983,103
Total Expenses	18,371	708,461	889,527	1,070,176

**Flagler County Board of County Commissioners
FY 2011-2012**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Tourist Development Capital Projects (Fund 109)</u>				
Revenues				
Other Taxes	236,202	144,707	247,119	289,607
Miscellaneous Revenues	8,730	8,799	5,973	3,745
Less 5%	0	0	(12,655)	(14,668)
Cash Carry Forward	0	0	1,153,768	1,330,160
Total Revenues	244,932	153,506	1,394,205	1,608,844
Expenses				
Cultural/Recreation	350,845	1,025,084	1,244,205	1,458,844
Interfund Transfers	0	0	150,000	150,000
Total Expenses	350,845	1,025,084	1,394,205	1,608,844
<u>Tourist Development Promotions & Advertising (Fund 110)</u>				
Revenues				
Other Taxes	433,037	496,571	453,052	852,731
Miscellaneous Revenues	4,829	4,396	3,473	2,661
Less 5%	0	0	(22,826)	(42,770)
Cash Carry Forward	0	0	560,588	704,699
Total Revenues	437,866	500,967	994,287	1,517,321
Expenses				
Economic Environment	575,176	577,465	994,287	1,517,321
Total Expenses	575,176	577,465	994,287	1,517,321
<u>Tourist Development Beach Restoration (Fund 111)</u>				
Revenues				
Other Taxes	118,101	72,353	123,566	144,803
Intergovernmental Revenue	127,500	0	0	42,300
Miscellaneous Revenues	5,699	8,407	4,041	2,668
Less 5%	0	0	(6,380)	(9,489)
Cash Carry Forward	0	0	658,800	780,315
Total Revenues	251,300	80,760	780,027	960,597
Expenses				
Physical Environment	263,448	209,368	780,027	960,597
Total Expenses	263,448	209,368	780,027	960,597

**Flagler County Board of County Commissioners
FY 2011-2012**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Constitutional Gas Tax (Fund 112)</u>				
Revenues				
Intergovernmental Revenue	4,292,735	6,972,932	3,274,853	10,943,214
Miscellaneous Revenues	2,310	20,000	2,000	2,000
Less 5%	0	(32,685)	(43,249)	(44,331)
Cash Carry Forward	0	1,649,390	2,301,315	1,694,457
Total Revenues	4,295,045	8,609,637	5,534,919	12,595,340
Expenses				
Transportation	3,396,878	149,570	3,611,537	8,616,838
Cultural/Recreation	403,725	0	414,144	1,824,865
Reserves/Contingency	0	8,460,067	1,509,238	2,153,637
Total Expenses	3,800,603	8,609,637	5,534,919	12,595,340
<u>Countywide Road Damage (Fund 115)</u>				
Revenues				
Miscellaneous Revenues	15	0	0	0
Total Revenues	15	0	0	0
Expenses				
Total Expenses	125	10,236	0	0
<u>Environmentally Sensitive Lands (Fund 117)</u>				
Revenues				
Miscellaneous Revenues	14,791	2,244	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	1,682,042	686,824	0
Total Revenues	14,791	1,684,286	686,824	0
Expenses				
Physical Environment	1,342,758	99,036	686,824	0
Total Expenses	1,342,758	99,036	686,824	0

**Flagler County Board of County Commissioners
FY 2011-2012**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Environmentally Sensitive Lands 2008 (Fund 119)</u>				
Revenues				
Ad Valorem Taxes	0	957,106	435,497	0
Miscellaneous Revenues	0	0	0	235,310
Less 5%	0	0	(21,775)	0
Cash Carry Forward	0	0	906,854	1,182,307
Total Revenues	0	957,106	1,320,576	1,417,617
Expenses				
Physical Environment	0	949,129	1,158,416	1,377,617
Culture/Recreation	0	0	0	40,000
Interfund Transfer	0	0	162,160	0
Total Expenses	0	949,129	1,320,576	1,417,617
<u>Utility Regulatory Authority (Fund 120)</u>				
Revenues				
Miscellaneous Revenues	31	1	66	30
Less 5%	0	(4)	(3)	(2)
Cash Carry Forward	0	0	20,636	21,258
Total Revenues	31	(3)	20,699	21,286
Expenses				
Physical Environment	125	7,885	7,885	7,885
Reserves/Contingency	0	0	12,814	13,401
Total Expenses	125	7,885	20,699	21,286

**Flagler County Board of County Commissioners
FY 2011-2012**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Government Services Building Administration (Fund 125)</u>				
Revenues				
Miscellaneous Revenues	0	0	0	0
Interfund Transfers	0	0	0	0
Total Revenues	0	0	0	0
Expenses				
General Government	114,193	0	0	0
Total Expenses	114,193	0	0	0
<u>Transportation Impact Fee East- Old (Fund 130)</u>				
Revenues				
Intergovernmental Revenue	0	165,621	810,000	25,125
Miscellaneous Revenues	19,972	8,297	7,000	3,500
Less 5%	0	0	(40,850)	(175)
Cash Carry Forward	0	0	2,686,432	2,421,473
Total Revenues	19,972	173,918	3,462,582	2,449,923
Expenses				
Transportation	1,267	453,511	1,796,770	25,775
Interfund Transfer	0	414,565	0	0
Reserves/Contingency	0	0	1,665,812	2,424,148
Total Expenses	1,267	868,076	3,462,582	2,449,923
<u>Transportation Impact Fee West (Fund 131)</u>				
Revenues				
Miscellaneous Revenues	15,730	51,230	16,840	16,840
Less 5%	0	0	(842)	(842)
Cash Carry Forward	0	0	74,246	107,373
Total Revenues	15,730	51,230	90,244	123,371
Expenses				
Transportation	125	100	125	125
Reserves/Contingency	0	53,182	90,119	123,246
Total Expenses	125	53,282	90,244	123,371

Flagler County Board of County Commissioners
FY 2011-2012

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Parks Impact Fee Zone 1 (Fund 132)</u>				
Revenues				
Intergovernmental Revenue	263,964	0	610,000	663,458
Miscellaneous Revenues	11,819	316	6,500	6,500
Less 5%	0	7,552	(290)	(325)
Cash Carry Forward	0	0	84,100	34,524
Total Revenues	275,783	7,868	700,310	704,157
Expenses				
Cultural/Recreation	502,917	15,462	450,310	450,310
Transportation	0	0	250,000	65,893
Reserves/Contingency	0	0	0	187,954
Total Expenses	502,917	15,462	700,310	704,157
<u>Parks Impact Fee Zone 2 (Fund 133)</u>				
Revenues				
Miscellaneous Revenues	2,357	1,562	1,572	1,572
Less 5%	0	0	(78)	(79)
Cash Carry Forward	0	0	1,699	4,692
Total Revenues	2,357	1,562	3,193	6,185
Expenses				
Cultural/Recreation	125	11,099	150	150
Reserves/Contingency	0	0	3,043	6,035
Total Expenses	125	11,099	3,193	6,185
<u>Parks Impact Fee Zone 3 (Fund 134)</u>				
Revenues				
Miscellaneous Revenues	544	3,906	1,587	17,587
Less 5%	0	0	(80)	(79)
Cash Carry Forward	0	0	1,983	5,401
Total Revenues	544	3,906	3,490	22,909
Expenses				
Cultural/Recreation	15,586	226	300	20,300
Reserves/Contingency	0	0	3,190	2,609
Total Expenses	15,586	226	3,490	22,909

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DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Parks Impact Fee Zone 4 (Fund 135)</u>				
Revenues				
Miscellaneous Revenues	2,175	2,081	1,923	2,023
Less 5%	0	0	(97)	(101)
Cash Carry Forward	0	0	66,196	40,723
Total Revenues	2,175	2,081	68,022	42,645
Expenses				
Cultural/Recreation	125	110	50,150	150
Reserves/Contingency	0	0	17,872	42,495
Total Expenses	125	110	68,022	42,645
<u>Transportation Impact Fee Palm Coast (Fund 136)</u>				
Revenues				
Intergovernmental Revenue	0	0	431,415	398,587
Miscellaneous Revenues	29,626	8,878	18,000	18,000
Less 5%	0	0	(22,471)	(21,729)
Cash Carry Forward	0	0	4,219,210	4,249,949
Total Revenues	29,626	8,878	4,646,154	4,644,807
Expenses				
Transportation	1,818	17,208	617,500	429,287
Reserves/Contingency	0	0	4,028,654	4,215,520
Total Expenses	1,818	17,208	4,646,154	4,644,807

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DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Transportation Impact Fee New East (Fund 137)</u>				
Revenues				
Intergovernmental Revenue	138,345	56,367	96,940	0
Miscellaneous Revenues	196,420	192,500	81,910	148,100
Less 5%	0	0	(8,943)	(7,400)
Cash Carry Forward	0	0	493,048	480,362
Total Revenues	334,765	142,090	662,955	621,062
Expenses				
Transportation	165,729	1,140,337	121,580	440
Reserves	0	0	0	620,622
Other Uses	0	0	541,375	
Total Expenses	165,729	1,140,337	662,955	621,062
<u>Economic Development (Fund 141)</u>				
Revenues				
Miscellaneous Revenues	1,087	34	0	0
Cash Carry Forward	0	0	133,689	236,184
Total Revenues	1,087	34	133,689	236,184
Expenses				
Economic Environment	196,415	637,682	133,689	236,184
Total Expenses	196,415	637,682	133,689	236,184
<u>SHIP Program (Fund 143)</u>				
Revenues				
Intergovernmental Revenue	723,604	249,860	0	0
Miscellaneous Revenues	20,670	0	0	0
Cash Carry Forward	0	781,454	15,321	455,910
Total Revenues	744,274	1,031,314	15,321	455,910
Expenses				
Public Safety	1,706	200,543	0	0
Economic Environment	612,012	830,771	15,321	455,910
Total Expenses	612,012	1,031,314	15,321	455,910

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Old Kings Road Landfill (Fund 145)</u>				
Revenues				
Miscellaneous Revenues	789	32	2,000	100
Less 5%	0	0	(100)	(5)
Cash Carry Forward	0	0	569,718	532,796
Total Revenues	789	32	571,618	532,891
Expenses				
Physical Environment	37,990	71,700	50,600	50,600
Reserves/Contingency	0	539,355	521,018	482,291
Total Expenses	37,990	611,055	571,618	532,891
<u>Construction & Demolition Debris Landfill (Fund 146)</u>				
Revenues				
Miscellaneous Revenues	1,091	51	3,000	100
Less 5%	0	0	(150)	(5)
Cash Carry Forward	0	0	929,116	929,176
Total Revenues	1,091	51	931,966	929,271
Expenses				
Physical Environment	121	88	36,700	36,600
Reserves/Contingency	0	0	895,266	892,671
Total Expenses	121	88	931,966	929,271
<u>Bunnell Landfill (Fund 148)</u>				
Revenues				
Miscellaneous Revenues	432	17	1,000	100
Less 5%	0	0	(50)	(5)
Cash Carry Forward	0	0	309,252	298,009
Total Revenues	432	17	310,202	298,104
Expenses				
Physical Environment	35,582	20,115	20,800	20,900
Reserves/Contingency	0	0	289,402	277,204
Total Expenses	35,582	20,115	310,202	298,104

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DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>CDBG-ED Florida Rock (Fund 150)</u>				
Revenues				
Intergovernmental Revenue	26,125	0	0	0
Total Revenues	26,125	0	0	0
Expenses				
Economic Environment	25,277	0	0	0
Total Expenses	25,277	0	0	0
<u>CDBG-Disaster Recovery Program (Fund 151)</u>				
Revenues				
Intergovernmental Revenue	0	2,012	75,000	795,469
Total Revenues	0	0	75,000	795,469
Expenses				
Transportation	0	0	75,000	795,469
Total Expenses	0	0	75,000	795,469
<u>Bimini Gardens MSTU (Fund 175)</u>				
Revenues				
Licenses & Permits	0	5,816	5,674	5,674
Miscellaneous Revenues	5,694	1	0	0
Excess Fees	57	52	0	0
Less 5%	0	0	(283)	(283)
Cash Carry Forward	0	0	0	1,894
Total Revenues	5,751	5,869	5,391	7,285
Expenses				
General Government	226	178	228	228
Transportation	14,691	8,127	5,163	7,057
Total Expenses	14,917	8,305	5,391	7,285

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Colbert Lane Settlement (Fund 176)</u>				
Revenues				
Miscellaneous Revenues	76	0	0	0
Total Revenues	76	0	0	0
Expenses				
Total Expenses	121	0	0	0
<u>Espanola Special Assessment (Fund 177)</u>				
Revenues				
Licenses & Permits	0	1,439	1,335	1,335
Intergovernmental Revenue	8,099	4,080	8,750	8,750
Miscellaneous Revenues	1,370	13	50	50
Less 5%	0	0	(506)	(506)
Cash Carry Forward	0	0	10,027	11,888
Total Revenues	9,469	5,532	19,656	21,517
Expenses				
Human Services	9,130	4,538	19,656	21,517
Total Expenses	9,130	4,538	19,656	21,517
<u>Rima Ridge Special Assessment (Fund 178)</u>				
Revenues				
Licenses & Permits	0	2,448	2,398	2,398
Intergovernmental Revenue	9,293	3,946	8,750	8,750
Miscellaneous Revenues	2,473	22	100	100
Less 5%	0	0	(562)	(562)
Cash Carry Forward	0	0	17,580	21,664
Total Revenues	11,766	6,416	28,266	32,350
Expenses				
Human Services	10,349	4,437	27,971	8,229
Reserves/Contingency	0	0	295	24,121
Total Expenses	10,349	4,437	28,266	32,350

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DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Municipal Services (Fund 180)</u>				
Revenues				
Licenses & Permits	11,226	7,375	8,000	8,000
Intergovernmental Revenue	655,269	498,964	420,961	497,539
Charges for Services	310,752	423,439	162,510	118,560
Fines & Forfeitures	55	35	0	0
Miscellaneous Revenues	4,102	1,076	0	3,882
Interfund Transfer	0	194,070	0	0
Less 5%	0	0	(29,071)	(31,388)
Cash Carry Forward	0	0	63,146	0
Total Revenues	981,404	1,124,959	625,546	596,593
Expenses				
General Government	936,241	529,408	447,642	423,774
Public Safety	122,304	120,396	126,174	121,089
Physical Environment	0	0	25,009	25,009
Transportation	453,638	454,897	0	0
Reserves/Contingency	0	0	26,721	26,721
Total Expenses	1,512,183	1,104,701	625,546	596,593
<u>Building Department (Fund 181)</u>				
Revenues				
Licenses & Permits	393,078	369,203	282,950	275,970
Charges for Services	4,856	1,414	3,500	2,000
Fines & Forfeitures	4,839	5,600	4,500	2,500
Miscellaneous Revenues	8,806	2,237	1,500	5,000
Interfund Transfer	0	2,543	0	4,000
Less 5%	0	0	(14,623)	(14,273)
Cash Carry Forward	0	0	555,262	507,107
Total Revenues	411,579	380,997	833,089	782,304
Expenses				
Public Safety	737,446	546,259	553,432	493,285
Reserves/Contingency	0	0	279,657	289,019
Total Expenses	737,446	546,259	833,089	782,304

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Mediation / Arbitration (Fund 190)</u>				
Revenues				
Miscellaneous Revenues	30	1	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	30	1	0	0
Expenses				
Court Related	0	20,460	0	0
Total Expenses	0	20,460	0	0
<u>Domestic Violence (Fund 192)</u>				
Revenues				
Fines & Forfeitures	1,329	2,121	0	0
Miscellaneous Revenues	0	0	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	1,329	2,121	0	0
Expenses				
General Government	125	99	0	0
Interfund Transfers	754	0	0	0
Total Expenses	879	99	0	0
<u>Alcohol & Drug Abuse Trust Fund (Fund 193)</u>				
Revenues				
Fines & Forfeitures	3,302	3,469	3,000	3,000
Miscellaneous Revenues	9	1	10	10
Less 5%	0	0	(151)	(151)
Cash Carry Forward	0	0	3,599	286
Total Revenues	3,311	3,470	6,458	3,145
Expenses				
Court Related	125	8,099	6,458	3,145
Total Expenses	125	8,099	6,458	3,145

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DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Court Innovations /Technology (Fund 194)</u>				
Revenues				
Fines & Forfeitures	182,514	156,138	160,500	160,500
Miscellaneous Revenues	2,616	933	2,800	2,800
Less 5%	0	0	(8,115)	(8,165)
Cash Carry Forward	0	0	557,200	568,451
Total Revenues	185,130	157,071	712,385	723,586
Expenses				
General Government	138	218	0	0
Court Related	70,178	80,682	116,683	123,949
Reserves/Contingency	0	0	595,702	599,637
Total Expenses	70,316	80,900	712,385	723,586
<u>Juvenile Diversion (Fund 195)</u>				
Revenues				
Fines & Forfeitures	18,075	18,577	19,500	19,500
Miscellaneous Revenues	19	1	0	0
Less 5%	0	0	(975)	(975)
Cash Carry Forward	0	0	5,105	15,032
Total Revenues	18,094	18,578	23,630	33,557
Expenses				
Interfund Transfers	29,341	0	23,480	33,407
Court Related	125	99	150	150
Total Expenses	29,466	99	23,630	33,557
<u>Crime Prevention Fund (Fund 196)</u>				
Revenues				
Fines & Forfeitures	24,751	25,129	24,000	25,000
Miscellaneous Revenues	1,235	302	1,000	300
Less 5%	0	0	(1,250)	(1,265)
Cash Carry Forward	0	0	157,860	126,061
Total Revenues	25,986	25,431	181,610	150,096
Expenses				
General Government	192	169	0	0
Public Safety	0	42,477	55,380	36,380
Interfund Transfer	0	0	0	19,000
Reserves/Contingency	0	0	126,230	94,716
Total Expenses	192	42,646	181,610	150,096

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DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Court Innovations (Fund 197)</u>				
Revenues				
Fines & Forfeitures	18,256	18,588	17,782	25,000
Miscellaneous Revenues	1,269	339	500	500
Interfund Transfers	29,341	0	53,480	63,407
Less 5%	0	0	(914)	(1,500)
Cash Carry Forward	0	0	138,836	89,204
Total Revenues	48,866	18,927	209,684	176,611
Expenses				
Court Related	28,672	85,610	107,593	106,294
Reserves/Contingency	0	0	102,091	70,317
Total Expenses	28,672	85,610	209,684	176,611
<u>Teen Court (Fund 198)</u>				
Revenues				
Fines & Forfeitures	31,114	27,573	24,769	24,769
Miscellaneous Revenues	24	(1)	25	25
Interfund Transfers	12,600	49,967	26,561	37,956
Less 5%	0	0	(1,240)	(1,240)
Cash Carry Forward	0	0	17,297	3,832
Total Revenues	43,738	77,539	67,412	65,342
Expenses				
Court Related	61,253	60,102	67,412	65,342
Total Expenses	61,253	60,102	67,412	65,342
<u>(ESL) Series 1998 (Fund 203)</u>				
Revenues				
Ad Valorem Taxes	151,040	0	0	0
Other Taxes	524	0	0	0
Miscellaneous Revenues	3,214	0	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	154,778	0	0	0
Expenses				
General Government	594,095	0	0	0
Reserves/Contingency	0	0	0	0
Total Expenses	594,095	0	0	0

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DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Colbert Lane Special Assessment (Fund 207)</u>				
Revenues				
Miscellaneous Revenue	0	0	1,700	1,000
Licenses & Permits	390,720	378,772	385,718	373,665
Interfund Transfer	0	0	0	0
Less 5%	0	0	(19,371)	(18,733)
Cash Carry Forward	0	0	638,653	646,590
Total Revenues	390,720	378,772	1,006,700	1,002,522
Expenses				
General Government	393,108	381,434	373,989	358,362
Reserves/Contingency	0	0	632,711	644,160
Total Expenses	393,108	381,434	1,006,700	1,002,522
<u>(ESL) II Series 2005 (Fund 209)</u>				
Revenues				
Ad Valorem Taxes	563,798	589,907	627,403	594,035
Miscellaneous Revenues	7,930	73,226	1,569	5,048
Less 5%	0	0	(31,448)	(28,528)
Cash Carry Forward	0	0	669,762	606,189
Total Revenues	571,728	663,133	1,267,286	1,176,744
Expenses				
General Government	669,571	669,994	673,119	670,894
Reserves/Contingency	0	656,867	594,167	505,850
Total Expenses	669,571	1,326,861	1,267,286	1,176,744

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DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Capital Construction Sinking, \$34,105,000 Bond, Series 2005 (Fund 210)</u>				
Revenues				
Other Taxes	1,356,827	1,298,635	1,349,625	1,361,944
Intergovernmental Revenue	1,150,470	1,268,438	1,410,583	1,397,104
Miscellaneous Revenues	56,909	26,100	10,000	10,000
Interfund Transfers	0	0	0	0
Less 5%	0	(129,659)	(138,180)	(131,929)
Cash Carry Forward	0	4,726,608	4,583,102	4,602,951
Total Revenues	2,564,206	7,190,122	7,215,130	7,240,070
Expenses				
General Government	2,612,266	2,609,020	2,612,248	2,609,488
Reserves/Contingency	0	0	4,602,882	4,630,582
Total Expenses	2,612,266	2,609,020	7,215,130	7,240,070
<u>Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)</u>				
Revenues				
Ad Valorem Taxes	1,971,947	1,940,731	2,080,109	2,023,004
Miscellaneous Revenues	2,621	1,878	5,790	500
Less 5%	0	0	(104,296)	(101,175)
Cash Carry Forward	0	0	0	59,949
Total Revenues	1,974,568	1,942,609	1,981,603	1,982,278
Expenses				
General Government	1,980,247	1,978,351	1,981,603	1,982,278
Total Expenses	1,980,247	1,978,351	1,981,603	1,982,278

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DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Environmentally Sensitive Lands 2008 (Fund 219)</u>				
Revenues				
Ad Valorem Taxes	0	713,741	854,125	1,046,932
Miscellaneous Revenue	0	3,255	2,247	1,510
Interfund Transfer	0	1,800	162,160	0
Other Sources	0	0	450,000	0
Less 5%	0	0	(42,813)	(48,943)
Cash Carry Forward	0	0	0	486,157
Total Revenues	0	718,796	1,425,719	1,485,656
Expenses				
General Government Services	0	718,903	975,719	929,926
Reserves	0	0	450,000	555,730
Total Expenses	0	718,903	1,425,719	1,485,656
<u>Emergency Communications E911 (Fund 302)</u>				
Revenues				
Intergovernmental Revenue	456,906	820,289	494,373	466,562
Charges for Services	50	50	0	0
Miscellaneous Revenues	6,236	3,416	703	3,000
Less 5%	0	0	(25,535)	(23,328)
Cash Carry Forward	0	0	405,008	497,918
Total Revenues	463,192	823,755	874,549	944,152
Expenses				
Public Safety	451,627	812,527	619,799	437,948
Reserves/Contingency	0	0	254,750	506,204
Total Expenses	451,627	812,527	874,549	944,152

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Beachfront Parks Capital (Fund 307)</u>				
Revenues				
Intergovernmental Revenue	128,103	12,516	0	0
Miscellaneous Revenues	10,830	2,179	5,000	6,000
Less 5%	0	0	(250)	(300)
Cash Carry Forward	0	0	1,139,979	1,089,953
Total Revenues	138,933	14,695	1,144,729	1,095,653
Expenses				
Cultural/Recreation	288,406	121,200	70,690	433,700
Reserves/Contingency	0	0	1,074,039	661,953
Total Expenses	288,406	121,200	1,144,729	1,095,653
<u>Beachfront Park Maintenance (Fund 308)</u>				
Revenues				
Miscellaneous Revenues	7,193	1,819	4,000	4,000
Less 5%	0	0	(200)	(200)
Cash Carry Forward	0	0	844,543	860,310
Total Revenues	7,193	1,819	848,343	864,110
Expenses				
General Government	831	0	500	400
Cultural/Recreation	0	2,305	10,269	10,269
Reserves/Contingency	0	0	837,574	853,441
Total Expenses	831	2,305	848,343	864,110
<u>Major Capital Projects OLD (Fund 309)</u>				
Revenues				
Miscellaneous Revenues	8,830	725	0	0
Cash Carry Forward	0	0	241,445	0
Total Revenues	8,830	725	241,445	0
Expenses				
General Government	5,900	20,055	241,445	0
Public Safety	0	0	0	0
Cultural/Recreation	0	0	0	0
Reserves/Contingency	0	0	0	0
Total Expenses	5,900	20,055	241,445	0

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DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Major Capital Projects NEW (Fund 310)</u>				
Revenues				
Intergovernmental Revenue	100,368	353,360	2,736,465	0
Miscellaneous Revenues	(2)	(16)	60,000	0
Interfund Transfers	42,500	461,609	348,750	0
Cash Carry Forward	0	0	156,546	0
Total Revenues	142,866	814,953	3,301,761	0
Expenses				
General Government Services	364	266,400	235,048	0
Transportation	29,035	104,453	2,104,085	0
Cultural/Recreation	90,133	392,725	962,628	0
Total Expenses	119,168	763,578	3,301,761	0
<u>2008 ESL Referendum (Fund 319)</u>				
Revenues				
Miscellaneous Revenues	5,716	1,420	0	2,780
Other Sources	10,000,000	0	4,050,000	0
Cash Carry Forward	0	0	0	1,623,582
Total Revenues	10,005,716	1,420	4,050,000	1,626,362
Expenses				
General Government	50,411	104	24,000	0
Physical Environment	0	100,000	4,025,000	1,624,416
Culture Recreation	7,350,136	2,499,135	1,000	1,946
Total Expenses	7,400,547	2,599,239	4,050,000	1,626,362

**Flagler County Board of County Commissioners
FY 2011-2012**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Airport (Fund 401)</u>				
Revenues				
Licenses & Permits	1,025	150	1,000	1,000
Intergovernmental Revenue	2,343,298	137,966	2,117,173	5,250,492
Charges for Services	1,604,619	1,093,423	1,057,311	1,307,702
Miscellaneous Revenues	57,690	37,938	440,550	32,276
Interfund Transfer	1,855	397,294	0	0
Less 5%	0	0	(74,943)	(67,998)
Cash Carry Forward	0	0	1,496,078	1,414,350
Total Revenues	4,008,487	1,666,771	5,037,169	7,937,822
Expenses				
Transportation	2,213,027	2,073,285	4,707,136	7,333,716
Reserves/Contingency	0	0	330,033	604,106
Total Expenses	2,213,027	2,073,285	5,037,169	7,937,822
<u>Sanitary Landfill (Fund 402)</u>				
Revenues				
Intergovernmental Revenue	211,960	77,207	70,588	70,588
Charges for Services	464	1,737	42	1,000
Miscellaneous Revenues	21,459	42,169	20,000	20,000
5% Reduction	0	0	0	(4,579)
Cash Carry Forward	0	0	2,437,985	2,388,805
Total Revenues	233,883	121,113	2,528,615	2,475,814
Expenses				
Physical Environment	251,183	274,893	255,505	253,054
Reserves/Contingency	0	1,947,346	2,273,110	2,222,760
Total Expenses	251,183	2,222,239	2,528,615	2,475,814

**Flagler County Board of County Commissioners
FY 2011-2012**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Utility (Fund 404)</u>				
Revenues				
Intergovernmental Revenue	0	0	2,604,900	2,529,900
Charges for Services	470,463	464,159	473,701	479,204
Miscellaneous Revenues	5,603	891	1,229	9,139
Other Sources	0	0	1,401,567	1,401,567
Less 5%	0	0	(23,747)	(23,543)
Cash Carry Forward	0	0	528,234	766,059
Total Revenues	476,066	465,050	4,985,884	5,162,326
Expenses				
Physical Environment	497,308	3,941,474	4,863,013	4,763,788
Reserves/Contingency	0	477,285	122,871	398,538
Total Expenses	497,308	4,418,759	4,985,884	5,162,326
<u>Residential Solid Waste Collection (Fund 405)</u>				
Revenues				
Other Taxes	134,772	134,798	109,360	115,406
Licenses & Permits	4,142	4,858	0	0
Charges for Services	1,420,415	1,420,202	1,430,380	1,453,298
Miscellaneous Revenues	5,793	2,975	3,508	3,508
Less 5%	0	0	(77,162)	(78,611)
Cash Carry Forward	0	0	865,749	701,126
Total Revenues	1,565,122	1,562,833	2,331,835	2,194,727
Expenses				
Physical Environment	1,391,493	1,379,671	1,425,563	1,472,670
Reserves/Contingency	0	370,199	906,272	722,057
Total Expenses	1,391,493	1,749,870	2,331,835	2,194,727

**Flagler County Board of County Commissioners
FY 2011-2012**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 08-09	ACTUAL FY 09-10	BUDGETED FY 10-11	APPROVED FY 11-12
<u>Health Insurance Fund (Fund 603)</u>				
Revenues				
Miscellaneous Revenues	6,924,124	6,066,816	6,094,390	6,780,589
Cash Carry Forward	0	0	4,054,000	3,435,595
Total Revenues	6,924,124	6,066,816	10,148,390	10,216,184
Expenses				
General Government	501	3,261	49,300	3,300
Other Uses	6,991,938	6,938,587	6,988,495	7,532,151
Interfund Transfers	1,000,000	600,000	0	0
Reserves/Contingency	0	0	3,135,595	2,680,733
Total Expenses	7,992,439	7,541,848	10,173,390	10,216,184
<u>Daytona North Service District (Fund 702)</u>				
Revenues				
Other Taxes	66,699	76,845	58,640	62,709
Licenses & Permits	0	261,872	265,080	265,080
Intergovernmental Revenue	79,854	0	0	0
Miscellaneous Revenues	258,189	953	1,600	1,600
Excess Fees	2,575	2,392	2,000	2,000
Less 5%	0	0	(16,286)	(16,286)
Cash Carry Forward	0	0	272,819	304,896
Total Revenues	407,317	342,062	583,853	619,999
Expenses				
General Government	27,973	19,334	29,700	29,700
Transportation	175,790	291,800	353,618	353,618
Reserves/Contingency	0	0	200,535	236,681
Total Expenses	203,763	311,134	583,853	619,999

**Flagler County Board of County Commissioners
FY 2011-2012**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 11-12
GENERAL FUND (001)	
Reserve for Contingency	
Set aside as Board directs	343,268
Designated for Fund Balance Policy	5,842,709
Transfer from Health Insurance	
Reserve for Fund Balance Policy 2009 addition	
2009 Carry Forward	
Encumbrances	0
Allocation to carry forward prior year encumbrances	
Emergency Disaster Response	400,000
Personal Services Reserves	200,000
Reserve Future Growth (09/30/07 Financial Statement)	298,592
Bay Drive Developer	1,000
Bulow Plantation DRI	8,075
Fire Rescue Facility - Palm Coast Plantation	240,902
Fire Rescue - Flagler Polo	12,320
Grand Haven DRI Amendment	677
Matanzas Shores	5,709
Matanzas Shores DRI Amendment	2,694
Plantation Bay Amendment	9,661
River Club 1st Amendment	16,959
River Club 2nd Amendment	595
Future Design Costs for Jail Expansion	150,000
Helicopter Reserves	375,000
	General Fund
	7,609,569
COUNTY TRANSPORTATION TRUST FUND (102)	
Personal Services Reserves	18,040
Carry Forward Balance for Future Rolling Stock Plan	248,210
Hammock Dunes DRI Punch List	1,000
Fairchild Oaks 5 yr bond 2003	69,216
Staff time	34,073
Hammock on River-Cash Maintenance for Subdivision Improvement	18,139

**Flagler County Board of County Commissioners
FY 2011-2012**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 11-12
LEGAL AID FUND (105)	0
Reserve for Contingency	
LAW LIBRARY (107)	9,011
Designated for Future Use	
COURT FACILITIES FUND (108)	983,103
Reserve for Contingency	
CONSTITUTIONAL GAS TAX (112)	2,153,637
Future 5 year Capital Plan Projects	
UTILITY REGULATORY AUTHORITY FUND (120)	13,401
Reserve for Contingency	
TRANSPORTATION IMPACT FEE EAST- Old (130)	2,424,148
Reserves Future Growth (09/30/06 Financial Statement)	
Signal - Harborview/Colbert Lane	80,000
Palm Coast Parkway/Colbert Lane	4,500
Belle Terre Parkway Widening	158,617
Signal - Palm Coast Plantation	32,505
Signal - Waterside Parkway/Colbert Lane	69,751
TRANSPORTATION IMPACT FEE WEST (131)	123,246
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 1 (132)	187,954
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 2 (133)	6,035
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 3 (134)	2,609
Reserve for Future Capital Outlay	
PARK IMPACT FEE ZONE 4 (135)	42,495
Reserve for Future Capital Outlay	

**Flagler County Board of County Commissioners
FY 2011-2012**

RESERVES SUMMARY BY FUND

DESCRIPTION	APPROVED FY 11-12
TRANSPORTATION IMPACT FEES-PALM COAST (136) Reserve for Future Capital Outlay	4,215,520
TRANSPORTATION IMPACT FEES-NEW EAST (137) Reserve for Future Capital Outlay	620,622
ECONOMIC DEVELOPMENT (141) Reserve for Future Loans "Pre-Closeout"	0
OLD KINGS ROAD LANDFILL(145) Reserve - Long Term Maintenance, Required Escrow	482,291
CONSTRUCTION & DEMOLITION DEBRIS LANDFILL (146) Reserve - Long Term Maintenance, Required Escrow	892,671
BUNNELL LANDFILL(148) Reserve - Long Term Maintenance, Required Escrow	277,204
RIMA RIDGE SPECIAL ASSESSMENT (178) Designated for Future Use	24,121
MUNICIPAL SERVICE FUND (180) Personal Services Reserves	26,721
BUILDING DEPARTMENT FUND (181) Reserve for Contingency Personal Services Reserves	289,019 270,060 18,959
COURT INNOVATIONS/ TECHNOLOGY FUND (194)	599,637
CRIME PREVENTION FUND (196)	94,716
COURT INNOVATIONS FUND (197)	70,317
COLBERT LANE SPECIAL ASSESSMENT (207)	644,160
ESL II SERIES 2005 (209)	505,850
CAPITAL CONSTRUCTION - SINKING FUND (210)	4,630,582

**Flagler County Board of County Commissioners
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RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 11-12
ESL 2008 (219)		555,730
Designated for Future Use	555,730	
EMERGENCY COMMUNICATIONS E911 (302)		506,204
Designated for Future Use	504,211	
E-911 Wireless	0	
Personal Services Reserves	1,993	
BEACH FRONT PARK FUND (307)		661,953
Reserve for Future Capital Outlay		
BEACHFRONT PARK MAINTENANCE (308)		853,441
Reserve for Future Capital Outlay		
MAJOR CAPITAL PROJECTS - OLD (309)		0
AIRPORT FUND (401)		604,106
Personal Services Reserves	2,974	
Reserve For Future Capital Outlay	601,132	
SOLID WASTE FUND (402)		2,222,760
Reserve for Contingency	2,221,573	
Personal Services Reserves	1,187	
UTILITY (404)		398,538
Personal Services Reserves	1,244	
Reserve for Future Capital Outlay	397,294	
WASTE MANAGEMENT UTILITY FUND (405)		722,057
Designated for Future Use	722,057	
HEALTH INSURANCE (603)		2,680,733
Designated for Future Use	2,680,733	
DAYTONA NORTH SERVICE DISTRICT FUND (702)		236,681
Reserve for Future Capital Outlay		
	TOTAL RESERVES - ALL FUNDS	36,759,520

**Flagler County Board of County Commissioners
FY 2011-2012**

INTERFUND TRANSFERS SUMMARY

	TRANSFERS TO		
	GENERAL FUND	SPECIAL SPECIAL REVENUE FUNDS	TOTAL
TRANSFERS FROM: GENERAL FUND			
Transfer to Legal Aid Fund (105)		26,526	
Transfer to Park Impact Fees (134) - Old Dixie Horseshoe Courts & Pavilion Prj. #305150		16,000	
Transfer to Teen Court Fund (198)		37,956	
Transfer to Court Innovations Fund (197) for Drug Court		30,000	
Total General Fund			110,482
TRANSFERS FROM: SPECIAL REVENUE FUNDS			
Transfer to General Fund from Fine & Forfeiture Fund (101)	1,815		
Transfer to General Fund Carver Gym (001-1442) from Crime Prevention Fund (196)	15,000		
Transfer to General Fund for Princess Place Barn Restoration Prj. #310039 from TDC (109)	150,000		
Transfer to Building Dept. (181) for Building Abatement from Crime Prevention Fund (196)		4,000	
Transfer to Court Innovations Fund (197) from Juvenile Diversion Fund (195)		33,407	
Total Special Revenue Funds	166,815	37,407	204,222
Total All Funds			314,704

**Flagler County Board of County Commissioners
FY 2011-2012**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/08	CASH CARRY FORWARD 09/30/09	CASH CARRY FORWARD 09/30/10	ESTIMATED CARRY FORWARD 09/30/11	% CHANGE
001	GENERAL FUND	14,579,208	14,985,471	17,532,453	16,269,346	-7.20%
SPECIAL REVENUE FUNDS						
101	Fine and Forfeiture	34,416	0	1,015	1,015	0.00%
102	County Transportation Trust (Public Works)	693,492	570,665	696,067	785,747	12.88%
105	Legal Aid	50,464	21,310	12,231	2,569	-79.00%
106	Law Enforcement Trust	43,730	20,598	282,590	257,505	-8.88%
107	Law Library	15,593	15,049	18,684	11,954	-36.02%
108	Court Facilities	417,631	494,331	752,606	877,896	16.65%
109	Tourist Development Tax 50%	1,101,931	879,253	1,197,876	1,330,160	11.04%
110	Tourist Development Tax 35%	737,248	322,369	628,073	704,699	12.20%
111	Tourist Development Tax 15%	759,633	709,244	674,638	780,315	15.66%
112	Constitutional Gas Tax	1,824,373	1,649,390	2,065,353	1,694,457	-17.96%
115	County Wide Road Damage	10,357	0	12	0	-100.00%
117	Environmentally Sensitive Lands	2,111,396	1,682,042	686,183	0	-100.00%
119	Environmentally Sensitive Lands 2008	0	0	924,913	1,182,307	27.83%
120	Utility Regulatory	21,544	20,636	21,352	21,258	-0.44%
130	Transportation Impact Fees East-Old	3,349,630	3,349,630	2,673,275	2,421,473	-9.42%
131	Transportation Impact Fees West	23,937	38,937	90,658	107,373	18.44%
132	Park Impact Fees-Zone 1	385,852	255,660	84,100	34,524	-58.95%
133	Park Impact Fees-Zone 2	9,681	12,047	1,699	4,692	176.16%
134	Park Impact Fees-Zone 3	18,087	5,860	1,983	5,401	172.37%
135	Park Impact Fees-Zone 4	22,831	65,765	66,196	40,723	-38.48%
136	Transportation Impact Fees Palm Coast	0	4,248,365	4,242,120	4,249,949	0.18%
137	Transportation Impact Fees East-New	302,172	457,462	505,753	480,362	-5.02%
141	Economic Development	830,517	636,542	235,619	236,184	0.24%
143	State Housing Initiatives Partnership	533,158	781,454	390,435	455,910	16.77%
145	Old Kings Road Landfill	660,338	609,155	569,718	532,796	-6.48%
146	Construction & Demolition Debris Landfill	908,863	927,139	929,116	929,176	0.01%
148	Bunnell Landfill	360,185	322,522	309,252	298,009	-3.64%

**Flagler County Board of County Commissioners
FY 2011-2012**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/08	CASH CARRY FORWARD 09/30/09	CASH CARRY FORWARD 09/30/10	ESTIMATED CARRY FORWARD 09/30/11	% CHANGE
SPECIAL REVENUE FUNDS (continued)						
175	Bimini Gardens MSTU	13,496	1,707	1,894	1,894	0.00%
176	Colbert Lane Settlement	64,565	0	64,435	0	-100.00%
177	Espanola Special Assessment	8,863	10,798	10,199	11,888	16.56%
178	Rima Ridge Special Assessment	15,013	18,407	18,409	21,664	17.68%
180	Municipal Services	468,801	0	(41,733)	0	-100.00%
181	Building Department	1,266,912	819,027	775,551	507,107	-34.61%
190	Mediation/Arbitration	20,554	20,483	0	0	0.00%
191	Court Services	3	0	3	0	-100.00%
192	Domestic Violence	90	0	2,562	0	-100.00%
193	Alcohol & Drug Abuse Trust	5,328	7,585	3,885	286	-92.64%
194	Court Innovations/Technology	330,428	386,737	521,319	568,451	9.04%
195	Juvenile Diversion	13,031	0	20,137	15,032	-25.35%
196	Crime Prevention	149,034	175,592	157,571	126,061	-20.00%
197	Court Innovations	172,478	191,434	125,949	89,204	-29.17%
198	Teen Court	21,207	25,370	21,129	3,832	-81.86%
302	Emergency Communications E911	419,426	691,846	442,082	497,918	12.63%
702	Daytona North Service District	69,341	174,460	377,180	304,896	-19.16%
	Total Special Revenue Funds	18,265,629	20,618,871	20,562,089	19,594,687	-4.70%
DEBT SERVICE FUNDS						
203	ESL II Series 1998	468,223	0	29,204	0	-100.00%
207	Colbert Lane-Special Assessment	641,767	613,011	636,545	646,590	1.58%
208	Reserve Colbert Lane	1,048	0	872	0	-100.00%
209	Environmentally Sensitive Lands II	843,386	732,459	667,889	606,189	-9.24%
210	Capital Construction Sinking	4,796,394	4,726,608	4,771,582	4,602,951	-3.53%
211	Judicial Center Bond Sinking	74,247	49,556	32,812	59,949	82.70%
219	ESL III Series 2009	0	0	605	0	-100.00%
	Total Debt Service Funds	6,825,065	6,121,634	6,139,509	5,915,679	-3.65%

**Flagler County Board of County Commissioners
FY 2011-2012**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/08	CASH CARRY FORWARD 09/30/09	CASH CARRY FORWARD 09/30/10	ESTIMATED CARRY FORWARD 09/30/11	% CHANGE
CAPITAL PROJECT FUNDS						
307	Beachfront Park	1,339,278	1,040,078	1,162,599	1,089,953	-6.25%
308	Beachfront Park Maintenance	846,089	845,164	851,734	860,310	1.01%
309	Major Capital Project-Old	241,447	238,196	225,768	220,000	-2.55%
310	Major Capital Projects-New	0	0	74,709	0	-100.00%
319	Environmentally Sensitive Lands-New	0	2,604,464	6,644	1,623,582	24336.82%
	Total Capital Project Funds	2,426,814	4,727,902	2,321,454	3,793,845	63.43%
ENTERPRISE FUNDS						
401	Airport	428,300	99,499	448,159	1,414,350	215.59%
402	Solid Waste	2,047,473	2,157,239	2,488,571	2,388,805	-4.01%
404	Utilities	754,680	649,405	509,216	766,059	50.44%
405	Residential Solid Waste Collection	514,325	298,410	767,567	701,126	-8.66%
	Total Enterprise Funds	3,744,778	3,204,553	4,213,513	5,270,340	25.08%
INTERNAL SERVICE FUND						
603	Health Insurance	4,961,293	4,638,067	3,524,181	3,435,595	-2.51%
	Total Internal Service Fund	4,961,293	4,638,067	3,524,181	3,435,595	-2.51%
	TOTAL	50,802,787	54,296,498	54,293,199	54,279,492	-0.03%