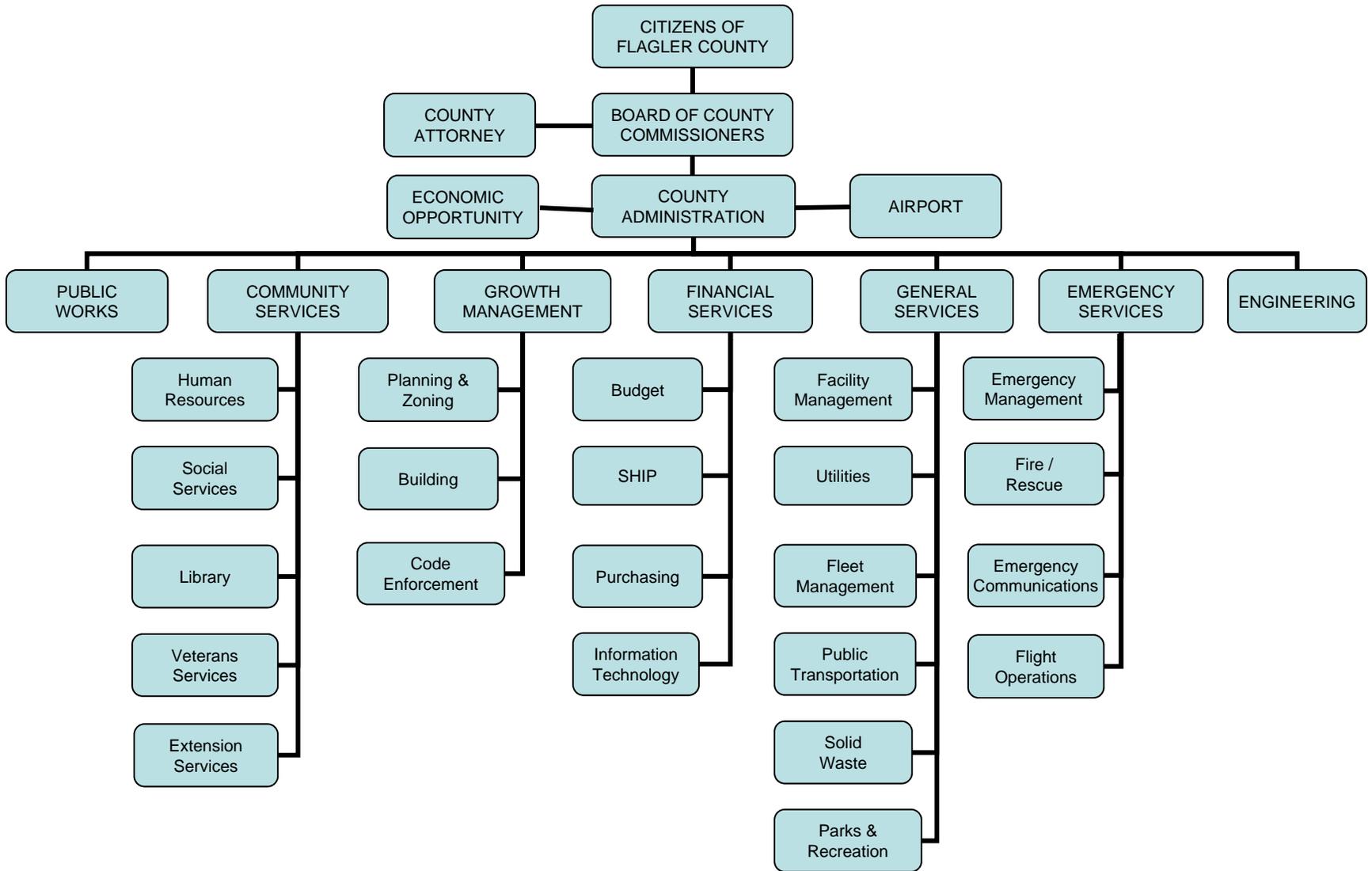
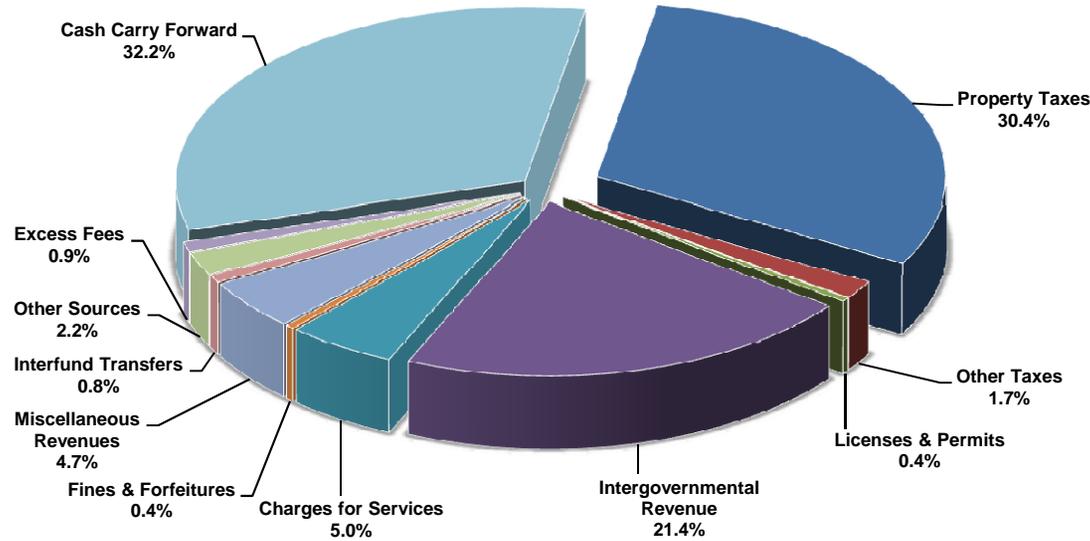


**Flagler County Board of County Commissioners
FY 2012-13**



**Flagler County Board of County Commissioners
FY 2012-2013**

SOURCES OF ALL FUNDS



Revenues

Property Taxes	\$	47,150,436
Other Taxes		2,642,834
Licenses & Permits		591,540
Intergovernmental Revenue		33,198,521
Charges for Services		7,840,481
Fines & Forfeitures		610,604
Miscellaneous Revenues		7,296,995
Interfund Transfers		1,177,901
Other Sources		3,377,000
Excess Fees		1,435,950
Cash Carry Forward		50,000,336
Less 5%		(3,189,168)
Total Revenues	\$	152,133,430

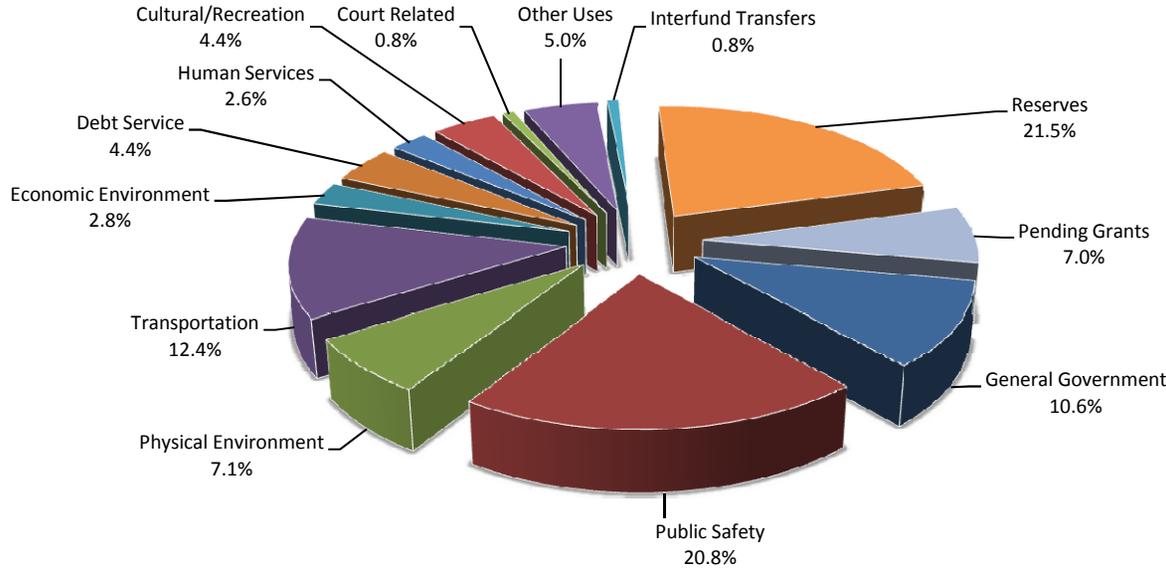
Total estimated revenues for fiscal year 2012-13 are \$152,133,430 which is an increase of \$3,785,395 from the adopted fiscal year 2011-12 budget. The pie chart above details the sources of funds included in the approved fiscal year 2012-13 budget. The increase is a combination of various increases in revenues with the largest increase being Intergovernmental Revenues (i.e. Grants, etc.).

Flagler County is providing a Cash Carry Forward balance of \$50,000,336. Although the amount is 32.2% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward	
General Fund	\$ 10,516,977
Special Revenues Funds	21,740,521
Debt Service Funds	6,634,647
Capital Project Funds	3,529,129
Enterprise Funds	4,469,604
Internal Service Funds	3,109,458
	<u>\$ 50,000,336</u>

**Flagler County Board of County Commissioners
FY 2012-2013**

USE OF ALL FUNDS



Expenditures

General Government	\$	16,071,324
Public Safety		31,714,510
Physical Environment		10,802,706
Transportation		18,810,098
Economic Environment		4,269,347
Debt Service		6,646,383
Human Services		3,906,479
Cultural/Recreation		6,696,417
Court Related		1,162,506
Other Uses		7,542,220
Interfund Transfers		1,177,901
Reserves		32,755,319
Pending Grants		10,578,220
	\$	<u>152,133,430</u>

The pie chart above is a summary of the uses of funds (as included in the proposed fiscal year 2012-2013 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 10.6% of total expenditures. General Government includes: Administrative Services, Growth Management Services, 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 Constitutional within the budget.

Reserves includes reserves for contingencies, reserves for cash carried forward, reserve for debt service and reserve for capital outlay. There are also grant funds pending approval of the grant that are held in a reserve account. 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 \$4,000,000 is included in the general fund reserve account in support of the Board's adopted fund balance policy.

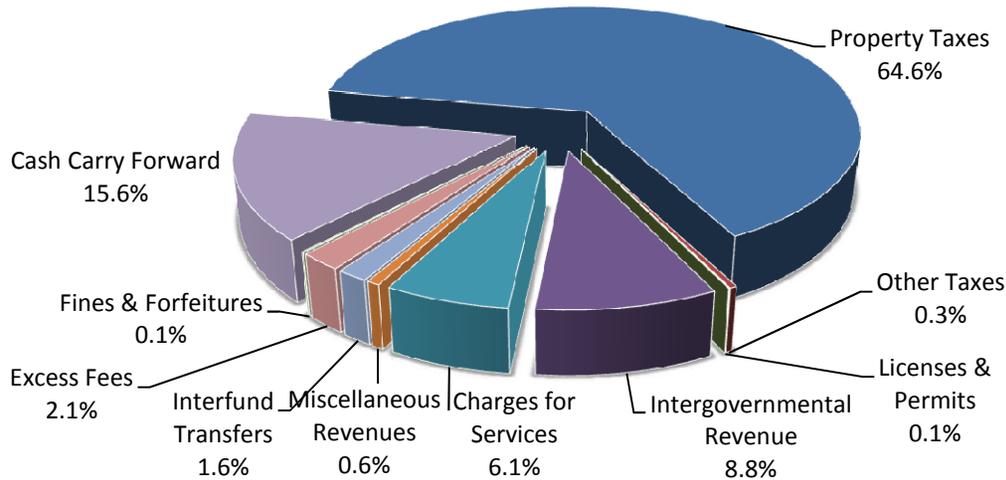
Reserves/Pending Grants

General Fund	\$	7,170,077
Special Revenues Funds		23,651,899
Debt Service Funds		4,181,993
Capital Project Funds		1,443,577
Enterprise Funds		4,739,466
Internal Service Funds		2,146,527
	\$	<u>43,333,539</u>

**Flagler County Board of County Commissioners
FY 2012-2013**

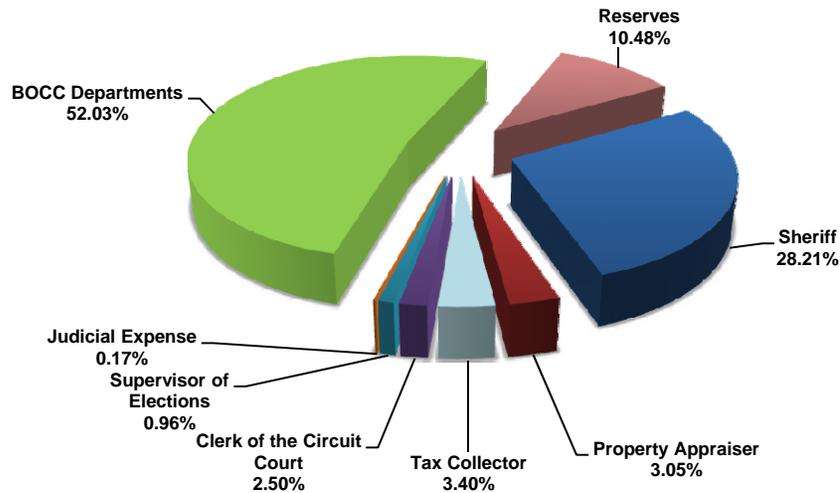
GENERAL FUND

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



Revenues		
Property Taxes	\$	43,568,911
Other Taxes		233,045
Licenses & Permits		34,000
Intergovernmental Revenue		5,951,334
Charges for Services		4,121,049
Miscellaneous Revenues		428,409
Interfund Transfers		1,045,693
Excess Fees		1,434,000
Fines & Forfeitures		79,500
Cash Carry Forward		10,516,977
5% Statutory Reduction		(2,466,088)
Total Revenues	\$	64,946,830

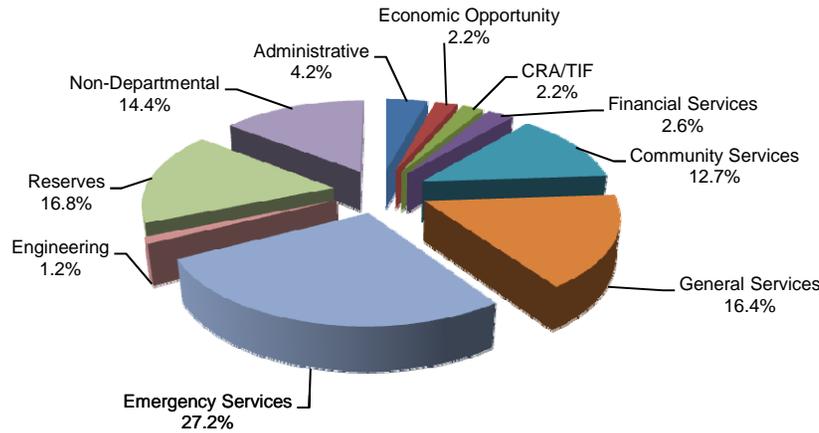
The General Fund services in the budget include: Administration, County Attorney, Financial Services, Community Services, General Services, and Emergency Services. In addition, the General Fund supports the budget of the Constitutional Offices: Sheriff, Property Appraiser, Tax Collector, Clerk of the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



Expenses		
Sheriff	\$	18,323,892
Property Appraiser		1,979,724
Tax Collector		2,209,221
Clerk of the Circuit Court		1,104,564
Supervisor of Elections		621,225
Judicial Expense		108,620
		<u>24,347,246</u>
BOCC Departments		33,792,727
Reserves		6,806,857
Total Expenses	\$	64,946,830

**Flagler County Board of County Commissioners
FY 2012-2013**

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



Expenses	
Administrative	1,713,269
Economic Opportunity	900,272
CRA/TIF	907,320
Financial Services	1,073,686
Community Services	5,142,217
General Services	6,653,588
Emergency Services	11,053,352
Engineering	484,269
Reserves	6,806,857
Non-Departmental	5,864,754
	\$ 40,599,584

An overall decrease in General Fund expenditures for this fiscal year from the prior fiscal year is \$614,894

	Fiscal Year 2011/2012	Fiscal Year 2012/2013	Difference
Constitutional Officers	\$ 25,355,468	\$ 24,238,625	\$ (1,116,843)
Judicial Expenses	109,350	108,620	\$ (730)
BOCC Departments	30,871,140	31,985,136	\$ 1,113,996
CRA's	868,697	907,320	\$ 38,623
Economic Opportunity	747,500	900,272	\$ 152,772
Reserves	7,609,569	6,806,857	\$ (802,712)
	\$ 65,561,724	\$ 64,946,830	\$ (614,894)

**Flagler County Board of County Commissioners
FY 2012-2013**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY12 BUDGET	FY13 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Board of County Commissioners	444,949	408,719	408,719	0		page 3-5
Administration	621,595	604,740	604,740	0		page 3-8
Land Management	134,103	179,434	137,447	41,987	Bulow Funds and Tortoise Relocation	page 3-11
County Attorney	559,315	520,378	520,378	0		page 3-13
Economic Opportunity	747,500	900,272	400,000	500,272	Remainder of \$1M from FY2009	page 3-16
Budget Office	442,678	365,602	353,602	12,000	TDC reimbursement for staff time	page 3-20
Purchasing	250,601	235,294	235,294	0		page 3-23
Information Technology	497,922	472,790	472,790	0	Tax Collector - Salary reimbursement	page 3-26
Human Resources	225,190	220,420	220,420	0		page 3-31
County Extension Service	255,487	249,421	243,921	5,500	Water Environmental Program/Palm Coast	page 3-35
Social Services Administration	234,916	148,303	148,303			page 3-39
Human Services	1,541,167	1,867,733	1,857,733	10,000	Palm Coast Interlocal-Utility Assistance	page 3-43
Senior Services	710,578	809,101	582,831	226,270	grants, donations, co-pays, medwaiver	page 3-48
Adult Day Care	199,286	197,373	54,965	142,408	grants, contributions, co-pays	page 3-52
Congregate Home Delivered Meals	533,056	279,755	(107,349)	387,104	grants, donations	page 3-54
Social Services Grants	151,765	310,415	0	310,415	grants	page 3-56
Veterans Services	116,701	112,566	112,566	0		page 3-60
Library	942,831	897,574	813,875	83,699	passport fees, fines, state aid, endowment	page 3-66
Bunnell Library	51,895	49,556	49,556	0		page 3-69
General Services Administration	286,203	278,937	278,937	0		page 3-72
Fleet Management	378,589	375,327	167,277	208,050	vehicle repair hourly billings, admin. fuel fee	page 3-75
Facilities Management	1,913,946	1,859,774	1,726,774	133,000	staff time projects/GSB landscape	page 3-78
Government Services Building	676,960	704,995	452,995	252,000	school board contribution	page 3-82
Public Transportation	1,477,637	1,760,161	270,219	1,489,942	grants, medicaid, med waiver, bus fares,	page 3-85
Recreation Facilities	1,316,745	1,356,987	1,236,948	120,039	Staff Time, facility fees, vessell registration fee	page 3-92
Recreation Services/Carver Gym	92,000	88,000	53,000	35,000	Donations/Crime Prevent./Bunnell/School Brd.	page 3-95
Bull Creek	70,658	78,108	17,118	60,990	camping, boat slips, rest. rent, facility usage	page 3-97
Princess Place Preserve	151,819	151,299	136,899	14,400	camping fees, donations	page 3-99
ES Administration	263,225	224,530	206,484	18,046	city contributions for CAD system maintenance	page 3-105
Emergency Management General	500,384	501,249	212,745	288,504	EMPA/EMPG State & Federal grants	page 3-108
Emergency Communications 800 MHz	1,253,355	1,259,473	1,239,973	19,500	automation fees	page 3-113

**Flagler County Board of County Commissioners
FY 2012-2013**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY12 BUDGET	FY13 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Emergency Flight Operations	558,140	758,821	678,821	80,000	helicopter transport fees	page 3-118
Fire/Rescue	7,975,562	8,214,123	5,867,053	2,347,070	ambulance fees, fire inspection fees, other	page 3-122
Emerg. Serv. Other Grants Awarded	132,459	95,155	0	95,155	haz mat, EMS, Homeland Sec,	page 3-127
Engineering	430,389	484,269	234,269	250,000	staff time	page 3-133
Value Adjustment Board	10,575	10,575	10,575	0	filing fees	page 3-136
Medical Examiner	227,000	259,649	259,649	0		page 3-138
Pooled Expenditures	2,517,596	2,539,072	1,992,322	546,750	gas reimb., driver education fees	page 3-139
Interfund Transfers	110,482	122,208	122,208	0		page 3-142
Tax Increment Financing	868,697	907,320	907,320	0	ad valorem taxes	page 3-145
Reserves	7,609,569	6,806,856	6,806,856	0		page 3-147
Capital Projects	2,107,600	2,263,227	2,263,227	0		page 3-150
Gen'l Liability Insurance	657,544	670,023	670,023	0		page 3-149
Subtotal BCC Divisions	40,248,670	40,599,584	32,921,483	7,678,101		
Sheriff	19,323,890	18,323,891	18,323,891	0		page 2-6
Property Appraiser	1,980,706	1,979,725	1,979,725	0		page 2-11
Tax Collector	2,300,000	2,209,221	2,209,221	0		page 2-14
Clerk of the Circuit Court	1,105,365	1,104,564	1,104,564	0		page 2-17
Supervisor of Elections	645,509	621,225	621,225	0		page 2-21
State Attorney	40,350	40,350	40,350	0		page 2-27
Public Defender	3,200	3,200	3,200	0		page 2-29
Circuit Court	13,000	13,000	13,000	0		page 2-31
Court Expenses	5,000	5,000	5,000	0		page 2-33
Court Reporter	2,200	2,200	2,200	0		page 2-35
Drug Court	630	0	0	0		page 2-37
Guardian Ad Litem	41,970	41,870	41,870	0		page 2-39
County Court	3,000	3,000	3,000	0		page 2-41
Subtotal Judicial/Constitutional	25,464,820	24,347,246	24,347,246	0		
Total General Fund	65,713,490	64,946,830	57,268,729	7,678,101		

Flagler County Board of County Commissioners

FY 2012-2013

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Administrative:						
Board of County Commissioners	324,869	83,850	0	0	0	408,719
County Administrator:						
Administration	577,172	27,568	0	0	0	604,740
Land Management	126,865	27,559	0	0	25,009	179,433
Economic Development	218,077	177,195	5,000	0	500,000	900,272
County Attorney	455,632	64,745	0	0	0	520,377
Financial Services						
Budget	354,337	11,265	0	0	0	365,602
Purchasing	231,269	4,025	0	0	0	235,294
Information Technology	332,132	140,658	0	0	0	472,790
Community Services:						
Human Resources	200,738	19,682	0	0	0	220,420
County Extension Services	195,447	53,974	0	0	0	249,421
Social Services Admin	133,449	14,854	0	0	0	148,303
Human Services	154,264	5,054	0	0	1,708,415	1,867,733
Senior Services	201,953	578,152	0	0	28,996	809,101
Adult Day Care	169,332	28,041	0	0	0	197,373
Congregate Meals	40,599	239,156	0	0	0	279,755
Social Services Grants	0	0	0	0	310,415	310,415
Veterans Services	105,696	6,870	0	0	0	112,566
Library	621,986	128,838	146,750	0	0	897,574
Bunnell Library	26,642	6,914	16,000	0	0	49,556
General Services:						
General Services-Administration	268,100	10,837	0	0	0	278,937
Fleet Management	315,371	59,956	0	0	0	375,327
Facilities Management	1,097,030	762,744	0	0	0	1,859,774
Government Services Building	0	704,995	0	0	0	704,995
Public Transportation	909,051	421,111	0	0	430,000	1,760,162
Recreation Facilities	583,436	531,312	70,200	0	110,000	1,294,948
Recreation Facilities - Vessel Registration	0	19,539	42,500	0	0	62,039
Recreation - Carver Gym	0	33,000	0	0	55,000	88,000
Bull Creek	34,017	44,091	0	0	0	78,108
Princess Place Preserve	120,143	31,156	0	0	0	151,299

Flagler County Board of County Commissioners
FY 2012-2013

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Emergency Services:						
Administration	30,574	193,956		0	0	224,530
Emergency Management/EMPA & EMPG	236,602	261,147	3,500	0	0	501,249
Emergency Communications/800 MHz	0	416,947	0	842,526	0	1,259,473
Emergency Flight Operations	392,155	366,666	0	0	0	758,821
Fire/Rescue	6,099,954	979,175	1,030,955	104,040	0	8,214,124
Emergency Services Grants	0	95,155	0	0	0	95,155
Engineering	463,316	20,953	0	0	0	484,269
Subtotal BOCC Departments	15,020,208	6,571,140	1,314,905	946,566	3,167,835	27,020,654
% of Allocation	56%	24%	5%	4%	12%	
Non-Departmental:						
Pooled Expenditures	40,000	1,434,363	25,000	0	1,039,709	2,539,072
Interfund Transfers	0	0	0	0	122,208	122,208
Tax Increment Financing	0	0	0	0	907,320	907,320
General Fund Capital Projects	0	0	2,263,227	0	0	2,263,227
Medical Examiner	0	236,578	0	0	23,071	259,649
Reserves	0	0	0	0	6,806,857	6,806,856
Value Adjustment Board	0	10,575	0	0	0	10,575
General Liability Insurance	0	670,023	0	0	0	670,023
Subtotal Non-Department	40,000	2,351,539	2,288,227	0	8,899,165	13,578,930
Total BOCC Funding	15,060,208	8,922,679	3,603,132	946,566	12,067,000	40,599,584

GENERAL FUND - BOCC DEPARTMENTS ONLY

Category Level	Amount	% Allocation
Personal Services	15,020,208	37%
Operating Expenses	6,571,140	16%
Capital Outlay	1,314,905	3%
Debt Service	946,566	2%
Other	3,167,835	8%
Subtotal BOCC Departments	27,020,654	67%
Non-Departmental	13,578,930	33%
Total BOCC Funding	40,599,584	100%

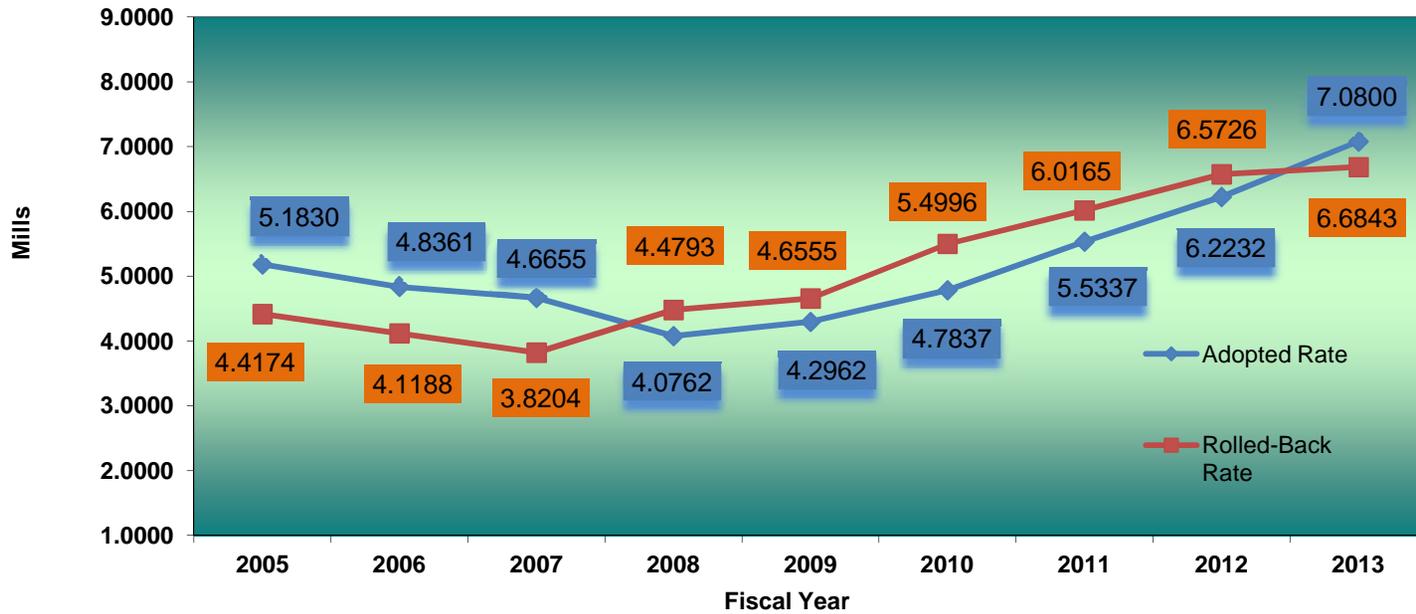
For Constitutional figures see Section 2

**Flagler County Board of County Commissioners
FY 2012-2013**

FLAGLER COUNTY HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

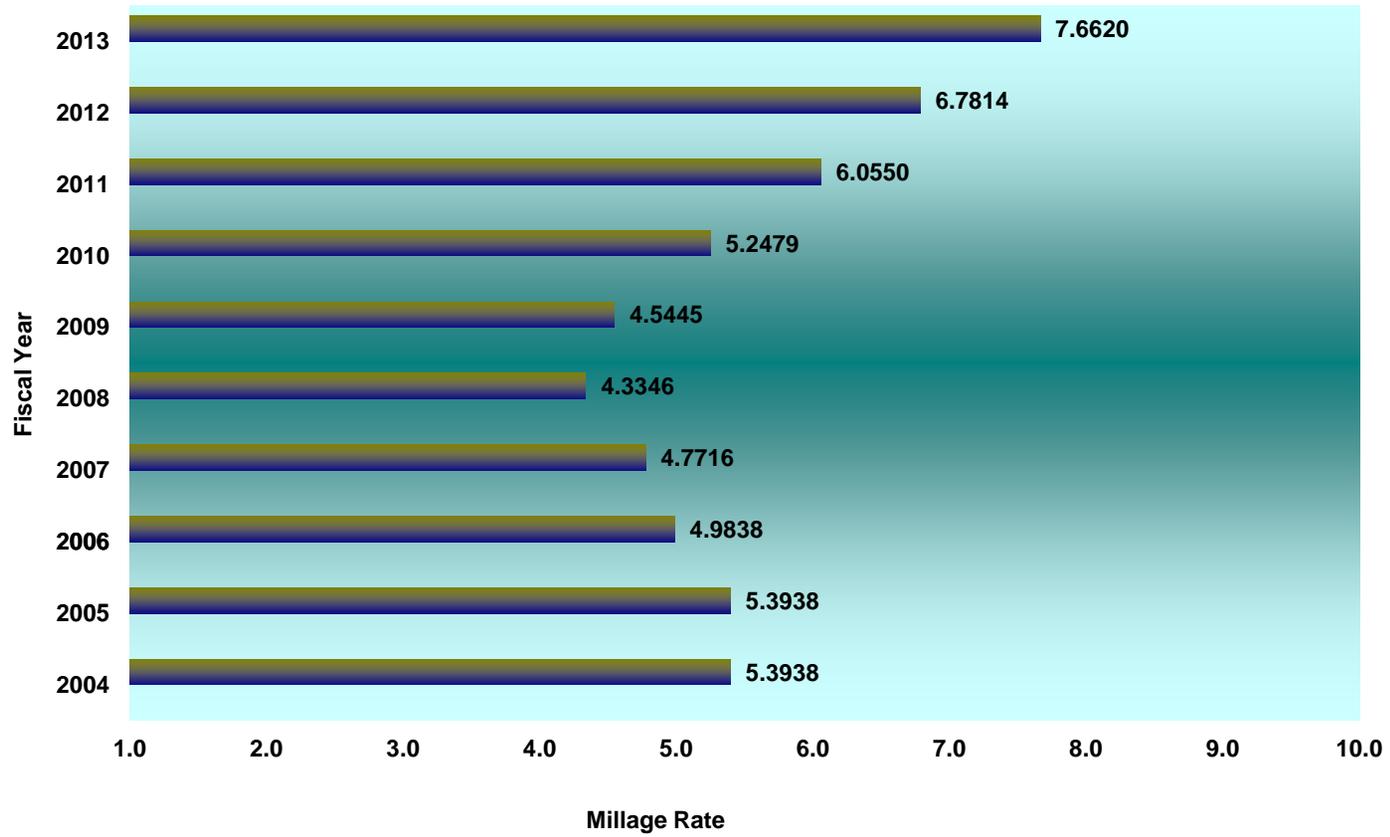
Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	ESL Millage Rate	Debt Service Millage Rate	Combined Millage Rate
2005	6,153,800,977	5.1830	-	0.2108	5.3938
2006	7,882,141,066	4.8361	-	0.1477	4.9838
2007	10,903,361,208	4.6655	-	0.1061	4.7716
2008	12,184,917,324	4.0762	-	0.2584	4.3346
2009	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	0.2500	0.3082	6.7814
2013	6,153,800,977	7.0800	0.2500	0.3320	7.6620

General Fund Rollback Rate vs. Adopted Rate



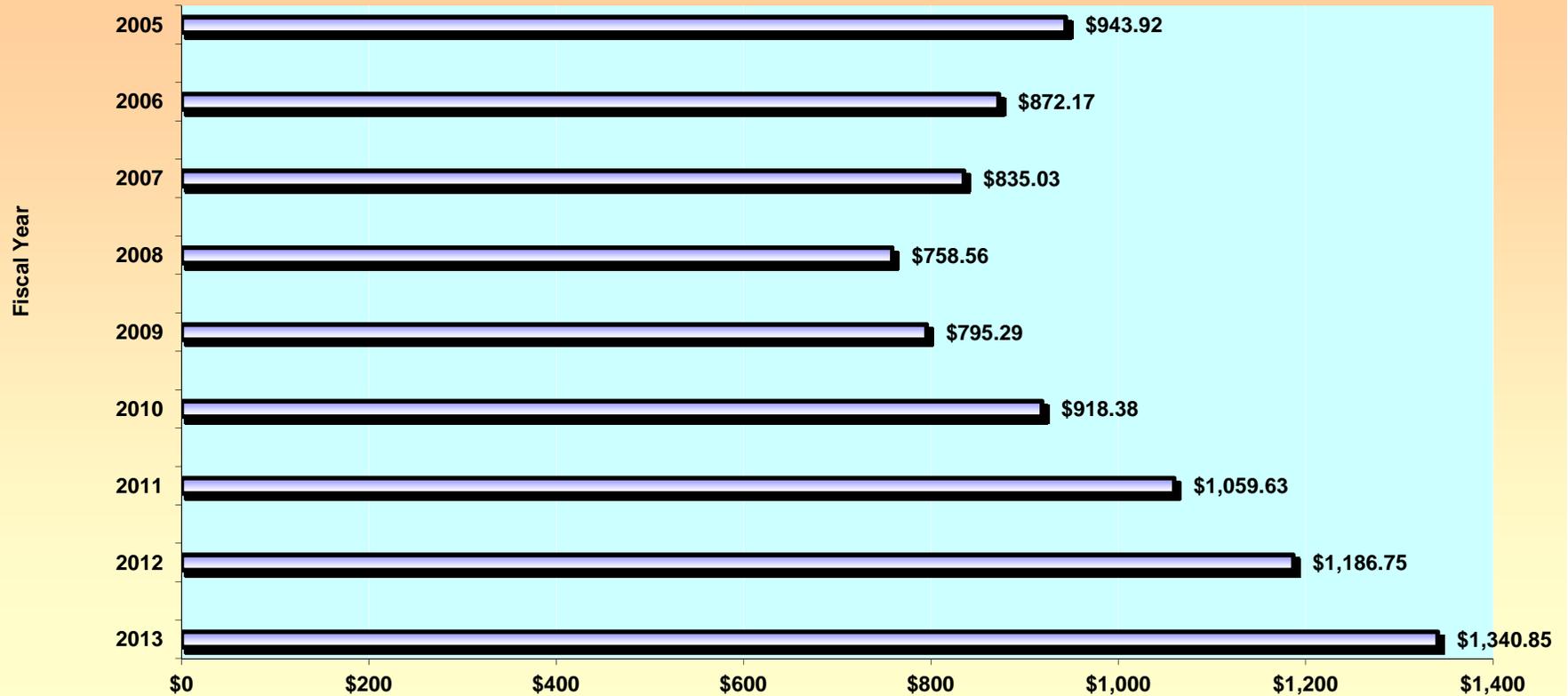
Flagler County Board of County Commissioners
FY 2012-2013

History of Combined Millage Rate



Flagler County Board of County Commissioners
FY 2012-2013

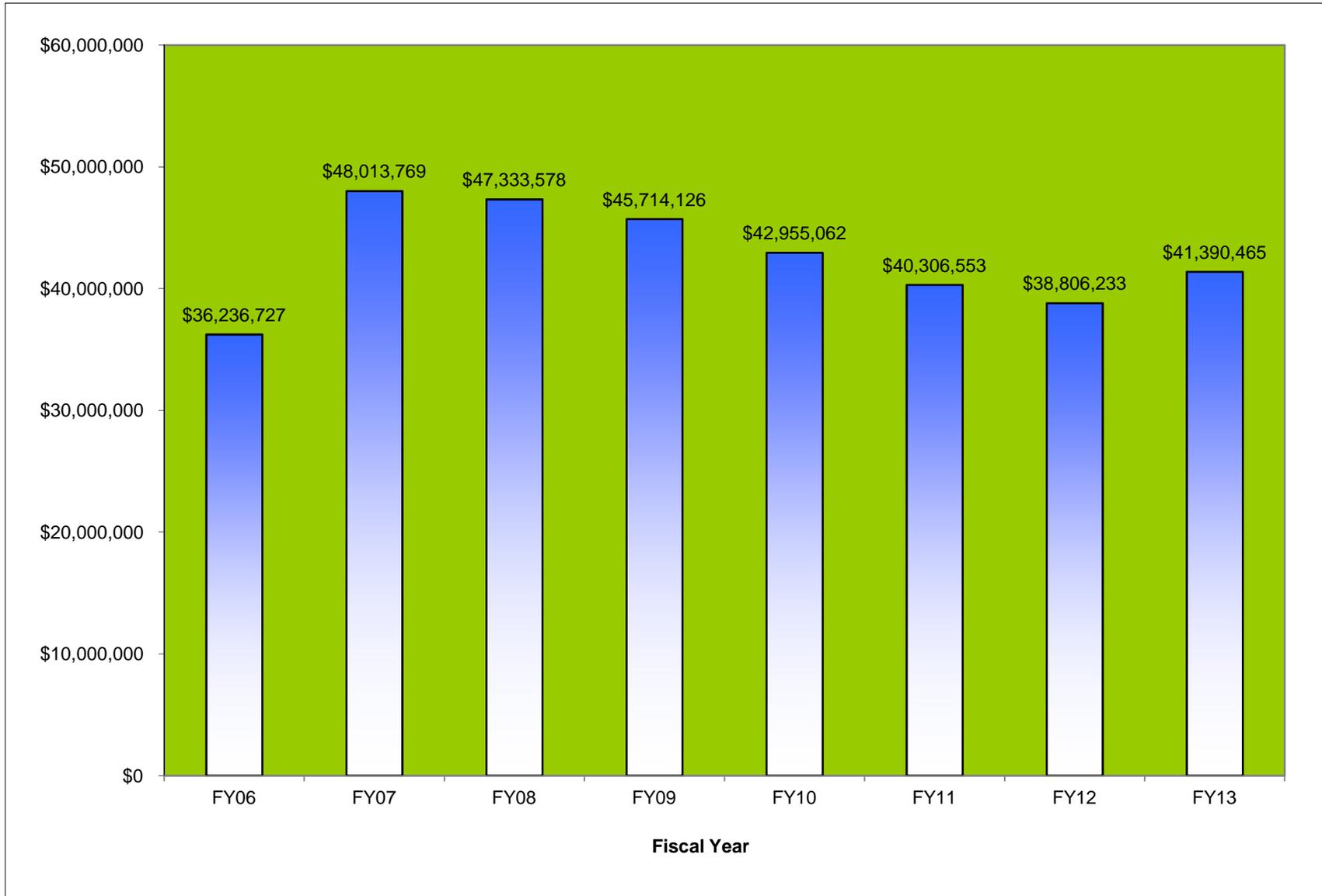
Property Taxes for a home valued at \$200,000 (less \$25,000 homestead exemption)
County Only - Combined Millage Rates



For demonstration purposes the homestead exemption has remained at \$25,000. The exemption for fiscal years 2009, 2010, 2011, 2012 and 2013 of \$50,000 would reduce the total taxes to \$681.68, \$787.19, \$908.25, \$1,017.21 and \$1,149.30 respectively.

Flagler County Board of County Commissioners
FY 2012-2013

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



**Flagler County Board of County Commissioners
FY 2012-2013**

EXAMPLE OF A HOMEOWNER'S TAX BILL

2012 PROPOSED MILLAGE RATES

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	5.1244	9.3912	4.5000
% of Total Tax Bill		12%	30%	24%	37%	22%
TOTAL - COUNTY-WIDE	7.662	7.662	7.662	7.662	7.662	7.662
% of Total Tax Bill	47.2%	41.4%	33.1%	35.9%	29.9%	37.0%
TOTAL - SCHOOL DISTRICT	7.9430	7.9430	7.9430	7.9430	7.9430	7.9430
% of Total Tax Bill	49.0%	42.9%	34.3%	37.2%	31.0%	38.3%
ST. JOHN'S RIVER WATER MGT. DISTRICT	0.3313	0.3313	0.3313	0.3313	0.3313	0.3313
% of Total Tax Bill	2.0%	1.8%	1.4%	1.6%	1.3%	1.6%
FLORIDA INLAND NAVIGATION DISTRICT	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345
% of Total Tax Bill	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%
MOSQUITO CONTROL	0.2540	0.2540	0.2540	0.2540	0.2540	0.2540
% of Total Tax Bill	1.6%	1.4%	1.1%	1.2%	1.0%	1.2%
TOTAL TAX BILL	16.2248	18.5248	23.1754	21.3492	25.6160	20.7248

**Flagler County Board of County Commissioners
FY 2012-2013**

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.

FY12 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY12 and reflects countywide values as of January 1, 2011.	6,561,358,747
FY13 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for FY13. It reflects an estimate of the countywide value on January 1, 2012 and is used for preliminary revenue estimates.	6,155,000,000
FY13 July 1 Certified Taxable Value	This is a certified report of the January 1, 2012 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	6,153,800,977
<p>Following is a breakout of the increase (decrease) over the FY12 Final Prior Year Gross Taxable Value:</p>		
	Existing Properties	(453,443,138)
	New Construction	45,885,368
	<u>Total</u>	<u>(407,557,770)</u> -6.21%

**Flagler County Board of County Commissioners
FY 2012-2013**

2012 COUNTYWIDE TAXABLE VALUES

Description	2012 Taxable Value	*Adopted Flagler County BOCC Millage Rate (Mills)	Property Tax Revenue @ 100%	Property Tax Revenue @ 95%	Percent of Countywide Total
City of Palm Coast	\$ 3,643,318,287	7.6620	\$ 27,915,105	\$ 26,519,349	59.20%
City of Flagler Beach	\$ 454,138,113	7.6620	\$ 3,479,606	\$ 3,305,626	7.38%
City of Bunnell	\$ 144,938,614	7.6620	\$ 1,110,520	\$ 1,054,994	2.36%
Town of Beverly Beach	\$ 46,549,294	7.6620	\$ 356,661	\$ 338,828	0.76%
Town of Marineland	\$ 4,888,729	7.6620	\$ 37,457	\$ 35,585	0.08%
Subtotal: Incorporated Areas	\$ 4,293,833,037	7.6620	\$ 32,899,349	\$ 31,254,381	69.78%
Plus: Unincorporated Areas	\$ 1,859,967,940	7.6620	\$ 14,251,074	\$ 13,538,521	30.22%
Totals: Countywide	\$ 6,153,800,977	7.6620	\$ 47,150,423	\$ 44,792,902	100.00%

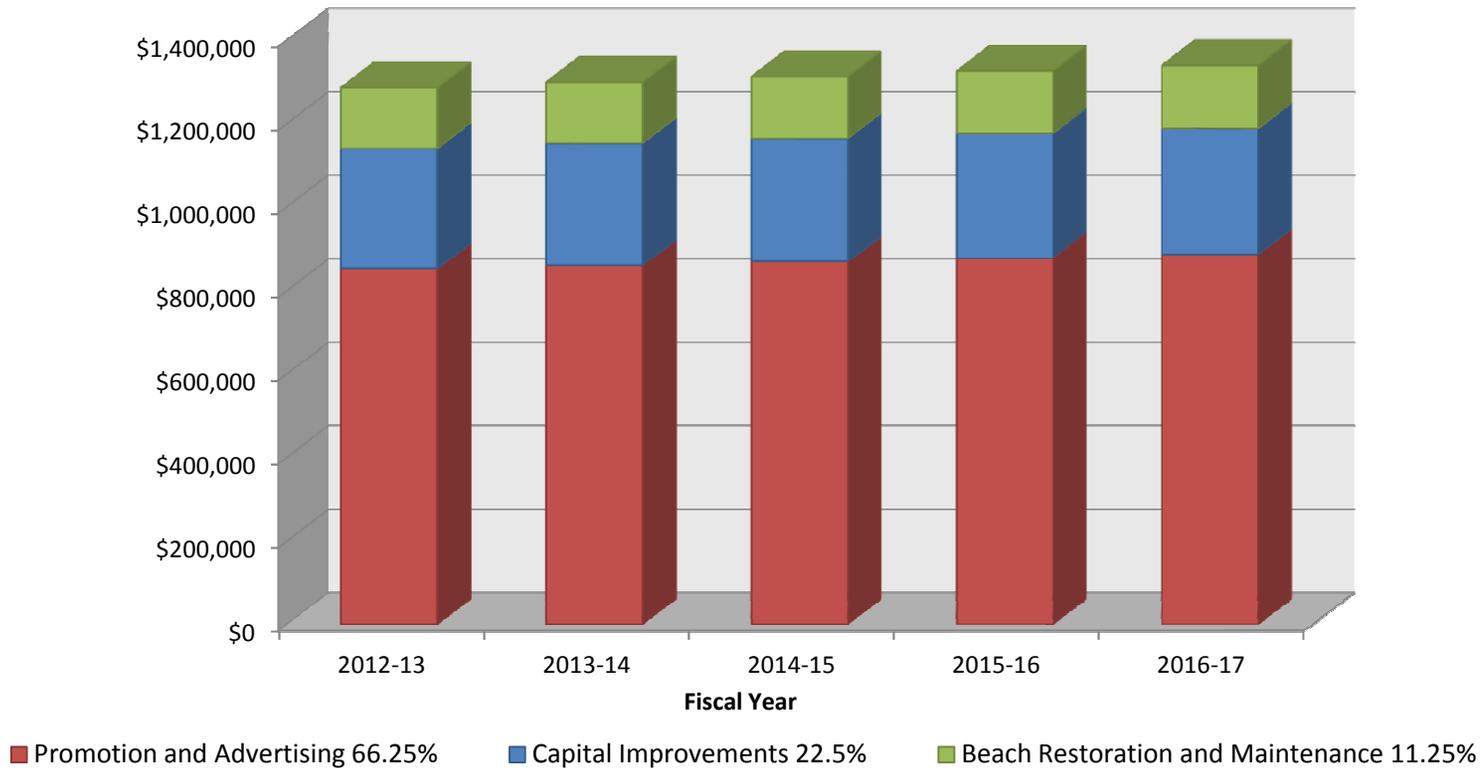
* **Adopted Millage Rate** is the cumulative total of the General Fund (7.08) plus the voted ESL (0.25) and Debt Service (0.332) millage rates.

Flagler County Board of County Commissioners
FY 2012-2013

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 grew 41% to over \$1.2M in FY2010-11 when the levy was increased from 3% to 4%. A five year projection of future revenues has minimal increases of 1% per year. 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

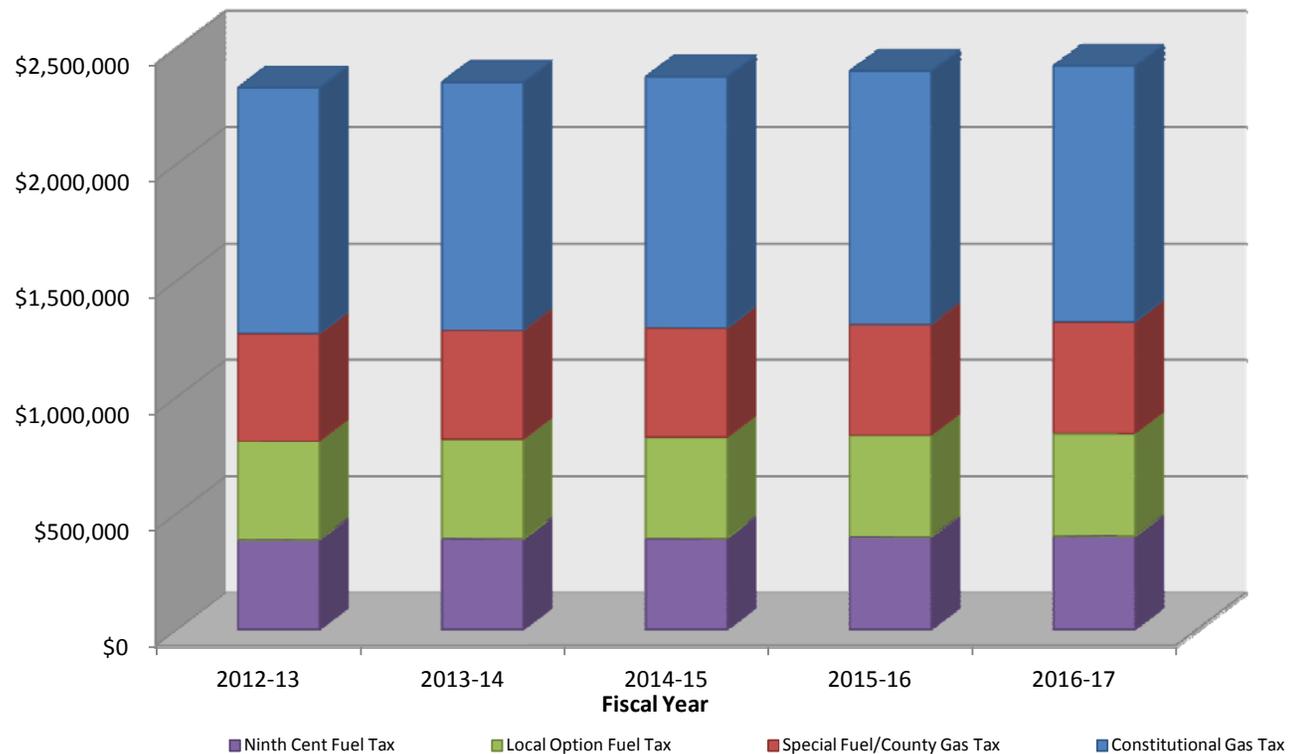


**Flagler County Board of County Commissioners
FY 2012-2013**

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 minimal (1% per year) based upon an estimated 6% increase for FY13 over FY11 actuals from the Office of Economic and Demographic Research and year to date collections for FY12 appear flat compared to FY11. 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



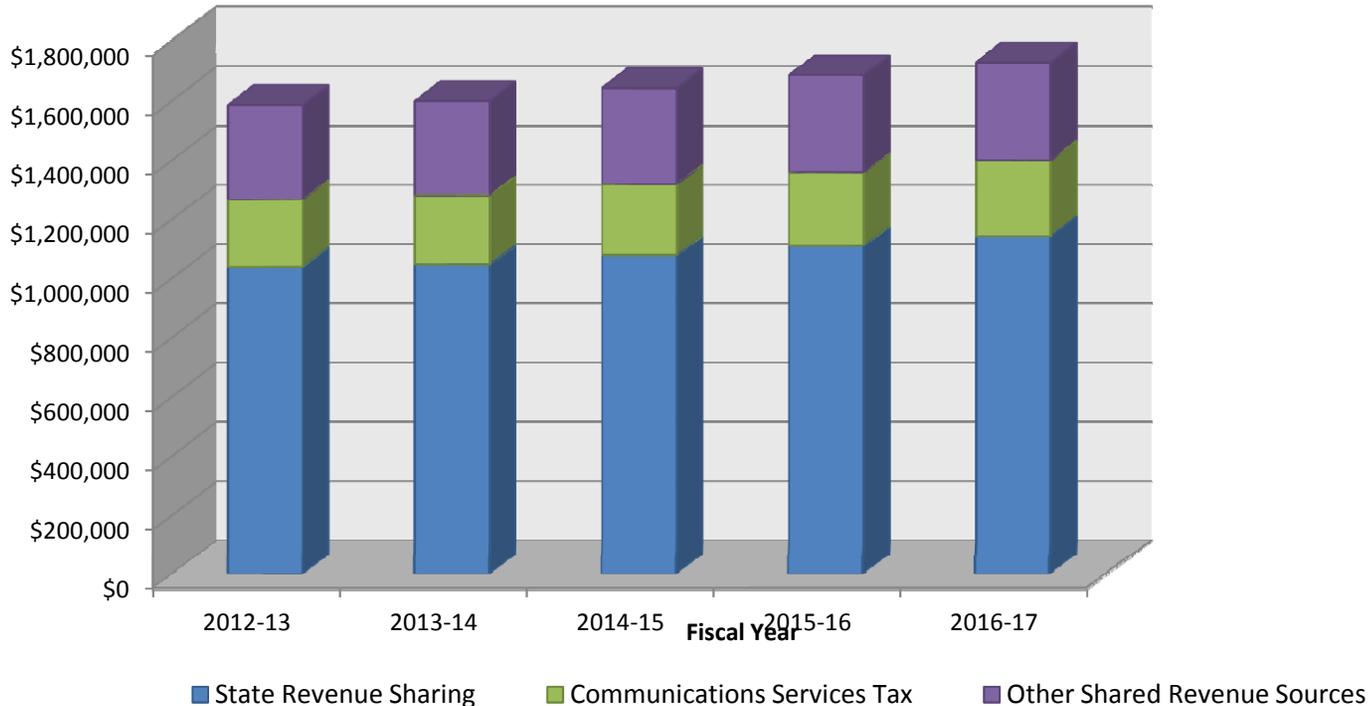
Flagler County Board of County Commissioners
FY 2012-2013

SHARED REVENUES

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 flat for FY12-13 with a 1% projected increase for FY13-14 and 3% increase each year following. The County has seen an increase of 2% in each of the last two fiscal years for these Shared Revenues.

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 2012-2013

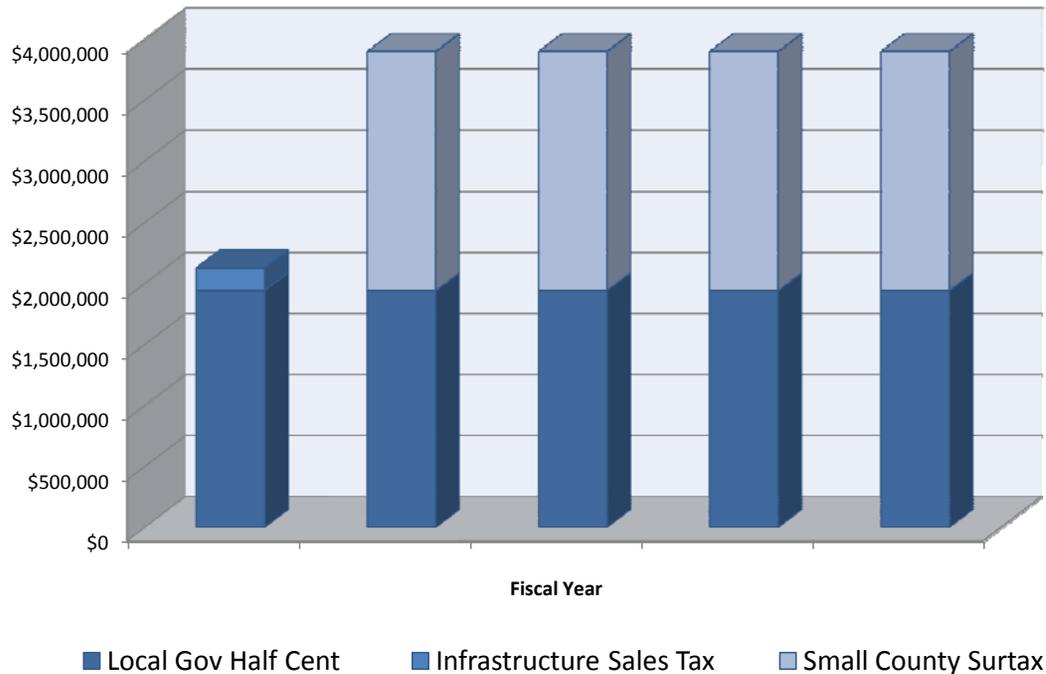
SALES TAXES

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 Discretionary Sales Surtax (.5% for County and .5% for School Board).

A five year projection of future revenues is based on the Local Governemnt Infrastructure Surtax levy expiration on 12/31/2012. This tax was levied for debt service on the construction of the General Services Building and the payments were structured to reduce at the expiration of the levy. At the first board meeting of FY13, the Board of Commissioners passed an ordinance imposing a half-cent Small County Surtax for twenty years. The Small County Surtax was not included in the Approved FY13 budget. Three months (Oct - Dec) of the Infrastructure Surtax was included in the Approved FY13 Budget. The FY13 Budget will be amended to include the Small County Surtax levy for the remainder of the Fiscal year.

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. The FY13 Budget is 4% greater than the FY12 Budget for Half-Cent Sales Tax. In projecting the future revenues, the following four years are held flat until a trend of increase can be established.

Five Year Projection of Sales Tax Revenue



**Flagler County Board of County Commissioners
FY 2012-2013**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 09-10	BUDGETED FY 10-11	BUDGETED FY 11-12	PROPOSED FY 12 -13	Description of change
<u>GENERAL FUND</u>					
BOARD OF COUNTY COMMISSIONERS	5.00	5.00	5.00	5.00	
COUNTY ADMINISTRATION	7.00	7.00	6.20	6.20	
LAND MANAGEMENT	0.00	0.00	2.00	2.00	
COUNTY ATTORNEY	4.00	4.00	4.00	4.00	
ECONOMIC OPPORTUNITY	0.00	0.00	2.00	2.00	
FINANCIAL SERVICES:					
Budget	5.43	6.00	6.00	5.00	delete 1 Budget Analyst
Purchasing	4.00	4.00	4.00	4.00	
Information Technology	5.00	5.00	5.00	5.00	
Total	14.43	15.00	15.00	14.00	
COMMUNITY SERVICES:					
Human Resources	3.00	3.00	3.00	3.00	
County Extension Services	5.00	5.00	5.00	5.00	
Social Services	15.75	15.75	15.75	14.75	delete Soc Svc Director
Social Services-Safe Haven Grant	0.00	0.00	1.00	0.60	grant position is less than FT
Veteran's Services	2.00	2.00	2.00	2.00	
Library Services	18.35	17.70	16.20	15.25	delete one Library Asst I
Total	44.10	43.45	42.95	40.60	
GENERAL SERVICES:					
General Services Administration	6.00	5.00	4.50	4.50	
Fleet Management	6.00	6.00	6.00	6.00	
Facilities Management	24.00	23.00	25.00	25.00	
Public Transportation	15.50	23.50	26.38	27.80	4 PT Drivers reclassified to FT
Recreation Facilities	11.50	12.50	13.50	13.50	
Bull Creek	1.00	1.00	1.00	1.00	
Princess Place Preserve	3.50	3.00	3.00	3.00	
Recreation Services (Carver Gym)	2.00	2.00	0.00	0.00	
Total	69.50	76.00	79.38	80.80	

**Flagler County Board of County Commissioners
FY 2012-2013**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 09-10	BUDGETED FY 10-11	BUDGETED FY 11-12	PROPOSED FY 12 -13	Description of change
EMERGENCY SERVICES:					
Emergency Services Administration	3.40	1.75	1.25	0.75	transferred to Emerg Mgmt
Emergency Management	3.00	3.50	4.30	4.80	transferred from Admin
Emergency Flight Operations	2.00	2.00	2.00	2.00	
Fire/Rescue	79.00	84.00	83.00	83.00	
Total	87.40	91.25	90.55	90.55	
ENGINEERING	0.00	5.00	5.00	5.67	Add Project Engineer split with Public Works
TOTAL BOCC GENERAL FUND	231.43	246.70	252.08	250.82	
<u>CONSTITUTIONAL OFFICERS</u>					
Clerk of the Court	28.00	29.00	29.00	29.00	
Property Appraiser	31.00	31.00	28.00	28.00	
Tax Collector	30.00	30.00	30.00	30.00	
Sheriff's Office - full time	253.00	253.00	256.00	259.00	Increased 3 full time
- part time (full time equivalent)	26.00	26.00	29.00	26.00	Reduced 3 part time
Supervisor of Elections	6.00	6.00	6.00	6.00	
Guardian Ad Litem	0.50	0.50	0.75	0.75	
TOTAL GENERAL FUND CONSTITUTIONAL OFFICERS	374.50	375.50	378.75	378.75	
<u>SPECIAL REVENUE FUNDS</u>					
Court Innovations	1.00	1.00	1.00	1.00	
Teen Court	1.00	1.00	1.00	1.00	
Law Library	0.15	0.30	0.30	0.25	Reduced FTE
State Housing Initiatives Partnership	0.57	0.00	0.00	0.00	
TOTAL SPECIAL REVENUE FUNDS	2.72	2.30	2.30	2.25	

ENTERPRISE NON GENERAL FUNDS

**Flagler County Board of County Commissioners
FY 2012-2013**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

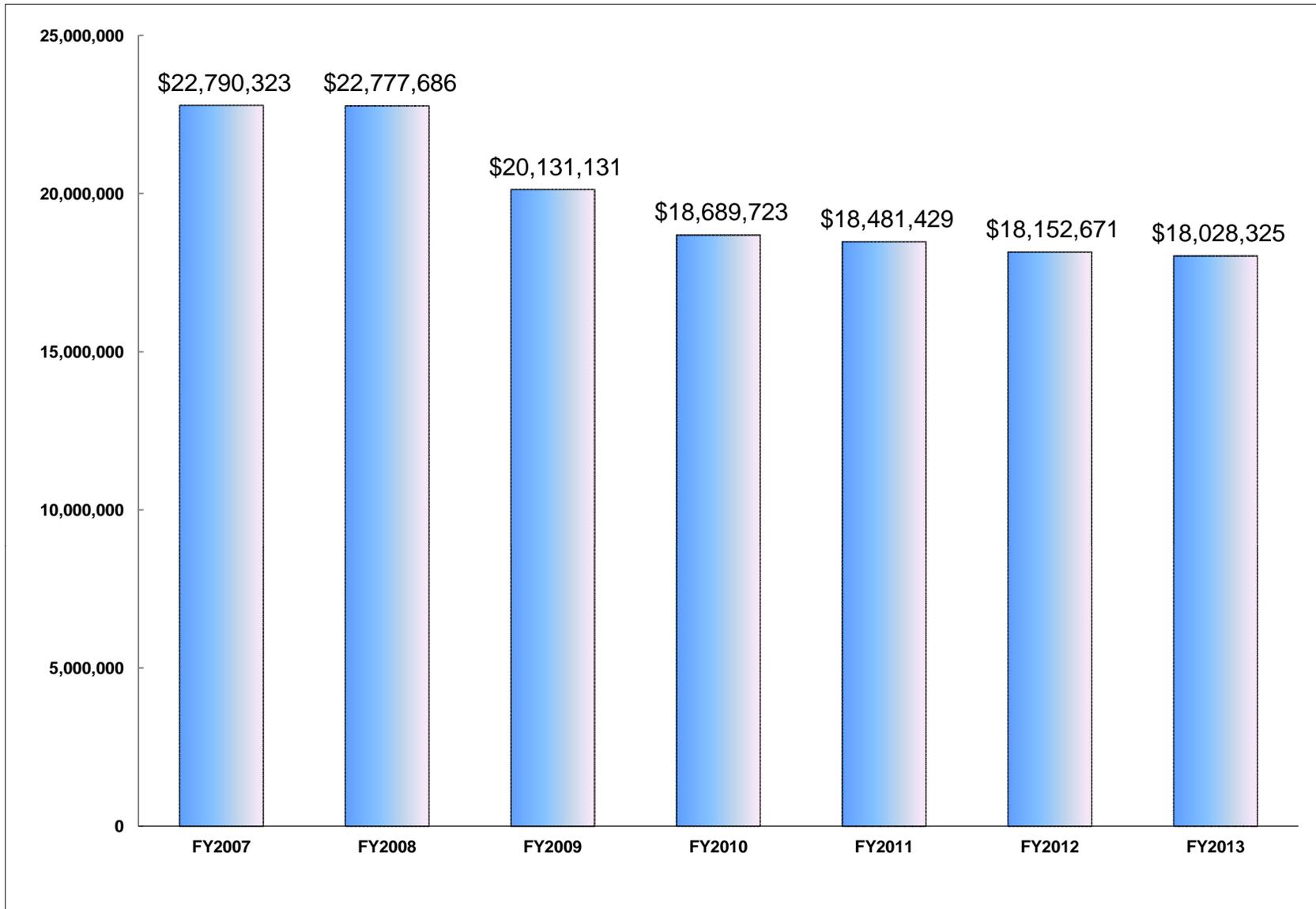
DEPARTMENT/DIVISION	BUDGETED FY 09-10	BUDGETED FY 10-11	BUDGETED FY 11-12	PROPOSED FY 12 -13	Description of change
County Transportation Trust - Public Works:					
Administration	3.00	3.00	3.00	3.33	Add Project Engineer split with Engineering
Roadway Maintenance	17.00	17.00	17.00	17.00	
Total	20.00	20.00	20.00	20.33	
Municipal Service Fund:					
Growth Management Administration	3.00	0.00	0.00	0.00	delete 1 Land Dev Tech
Planning & Zoning - Growth Management	4.00	6.00	5.50	4.50	
Code Enforcement	2.00	2.00	2.00	2.00	
Building	6.00	6.00	5.50	5.50	
Engineering	5.00	0.00	0.00	0.00	
Total	20.00	14.00	13.00	12.00	
Airport	6.00	6.00	6.00	6.00	
Utilities	2.50	2.50	2.50	2.50	
Solid Waste - Landfill	2.50	2.50	2.50	2.50	
Solid Waste Residential Collection	0.00	1.00	1.00	1.00	
Emergency Communications - E911	2.60	2.75	2.75	2.75	
TOTAL ENTERPRISE NON GENERAL FUNDS	53.60	48.75	47.75	47.08	
GRAND TOTAL	662.25	673.25	680.88	678.90	

Position Count Summary for BOCC ONLY

	BUDGETED FY 09-10	BUDGETED FY 10-11	PROPOSED FY 11-12	PROPOSED FY 12-13
General Fund	231.43	246.70	252.08	250.82
Special Revenue Funds	45.32	39.05	38.05	37.33
Enterprise Funds	11.00	12.00	12.00	12.00
Total BOCC Position Count	287.75	297.75	302.13	300.15

Flagler County Board of County Commissioners
FY 2012-2013

SUMMARY OF PERSONAL SERVICES BOCC ONLY - ALL FUNDS



**Flagler County Board of County Commissioners
FY 2012-2013**

PERSONAL SERVICES CATEGORY ALL FUNDS - BOCC ONLY

FUND DESCRIPTION	SALARY	OTHER WAGES	OVER TIME	FICA	RETIRE- MENT	HEALTH INSURANCE	WORKERS COMP	UNEMPL	TOTAL
GENERAL (Fund 001)	10,089,147	7,500	724,749	826,503	1,154,260	2,028,658	311,087	40,000	15,181,904
COUNTY TRANSP TRUST (Fund 102)	786,650	0	4,500	60,523	41,240	168,767	58,706	0	1,120,386
LAW LIBRARY (Fund 107)	8,736	0	0	668	453	2,075	22	0	11,954
MUNICIPAL SERVICES (Fund 180)	346,975	0	0	26,543	17,974	53,950	4,317	0	449,759
BUILDING (FUND 181)	323,866	0	0	24,776	16,776	45,650	8,240	0	419,308
COURT INNOVATIONS (Fund 197)	31,179	0	0	2,385	1,615	8,300	78	0	43,557
TEEN COURT (Fund 198)	43,472	0	0	3,326	2,252	8,300	109	0	57,459
EMERGENCY COMMUNICATIONS E911 (Fund 302)	107,790	0	0	8,246	5,699	22,825	270	0	144,830
AIRPORT (Fund 401)	201,032	0	5,000	15,761	10,758	49,800	9,006	0	291,357
SOLID WASTE (Fund 402)	88,317	0	0	6,757	4,575	20,750	4,089	0	124,488
UTILITIES (Fund 404)	97,991	0	2,000	7,649	5,180	20,750	3,432	0	137,002
RESIDENTIAL SOLID WASTE COLLECT (Fund 405)	33,623	0	0	2,572	1,742	8,300	84	0	46,321
	12,158,778	7,500	736,249	985,709	1,262,524	2,438,125	399,440	40,000	18,028,325

Personal Services dollars allocated to Health Insurance

13.52%

**Flagler County Board of County Commissioners
FY 2012-2013**

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 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>General Fund (001)</u>				
Revenues				
Ad Valorem Taxes	43,358,795	41,136,387	40,848,667	43,568,911
Licenses & Permits	29,921	1,033,267	34,000	34,000
Intergovernmental Revenue	4,004,651	3,651,167	4,607,715	5,951,334
Charges for Services	4,771,844	5,379,355	4,213,924	4,121,049
Fines & Forfeitures	99,984	87,350	96,000	79,500
Miscellaneous Revenues	544,309	887,478	436,066	428,409
Interfund Transfers	1,015,445	14,523	170,815	1,045,693
Other Sources	5,290	54,468	0	233,045
Excess Fees	1,853,429	1,524,844	1,350,000	1,434,000
Less 5%	0	0	(2,464,807)	(2,466,088)
Cash Carry Forward	0	0	16,269,346	10,516,977
Total Revenues	55,683,668	53,768,839	65,561,726	64,946,830
Expenses				
General Government	12,180,931	11,440,749	12,229,946	11,654,752
Public Safety	11,515,730	12,387,115	11,118,599	12,181,474
Physical Environment	256,989	254,932	257,902	260,171
Transportation	1,432,996	1,837,911	1,908,026	2,244,430
Economic Environment	227,607	281,869	864,201	1,012,838
Human Services	3,457,728	3,529,528	3,617,343	3,838,020
Cultural/Recreation	2,882,565	2,943,030	4,352,901	4,199,751
Other Non-Operating	28,677	53,110	51,000	38,000
Court Related	475,522	432,737	433,129	605,766
Interfund Transfers	24,024,279	24,122,426	23,119,110	22,104,771
Reserves/Contingency	0	0	7,609,569	6,806,857
Total Expenses	56,483,024	57,283,407	65,561,726	64,946,830

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Public Works (Fund 102)</u>				
Revenues				
Other Taxes	738,470	742,221	766,359	749,085
Intergovernmental Revenue	1,440,415	675,056	821,366	720,376
Charges for Services	262,335	216,117	213,600	213,600
Miscellaneous Revenues	9,193	41,663	6,194	6,194
Interfund Transfers	10,137	209,978	0	0
Less 5%	0	0	(79,223)	(71,445)
Cash Carry Forward	0	0	785,747	429,766
Total Revenues	2,460,550	1,885,035	2,514,043	2,047,576
Expenses				
Transportation	2,391,633	1,752,478	2,125,365	1,783,403
Reserves/Contingency	0	0	388,678	264,173
Total Expenses	2,391,633	1,752,478	2,514,043	2,047,576
<u>Legal Aid Fund (Fund 105)</u>				
Revenues				
Fines & Forfeitures	18,541	19,773	17,000	17,000
Miscellaneous Revenues	2	32	10	10
Interfund Transfers	15,197	20,383	26,526	23,500
Less 5%	0	0	(851)	(851)
Cash Carry Forward	0	0	2,569	5,617
Total Revenues	33,740	40,188	45,254	45,276
Expenses				
Human Services	51,700	45,254	45,254	45,276
Total Expenses	51,700	45,254	45,254	45,276
<u>Law Enforcement Trust (Fund 106)</u>				
Revenues				
Fines & Forfeitures	248,116	80,075	50,000	35,000
Miscellaneous Revenues	3	495	250	250
Less 5%	0	0	(2,513)	(1,763)
Cash Carry Forward	0	0	257,505	116,042
Total Revenues	248,119	80,570	305,242	149,529
Expenses				
Public Safety	41,598	34,632	305,242	149,529
Total Expenses	41,598	34,632	305,242	149,529

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Law Library (Fund 107)</u>				
Revenues				
Fines & Forfeitures	18,521	19,803	18,156	16,844
Miscellaneous Revenues	1	73	0	40
Less 5%	0	0	(908)	(844)
Cash Carry Forward	0	0	11,954	18,821
Total Revenues	18,522	19,876	29,202	34,861
Expenses				
Court Related	19,576	20,692	20,191	14,779
Reserves/Contingency	0	0	9,011	20,082
Total Expenses	19,576	20,692	29,202	34,861
<u>Court Facilities (Fund 108)</u>				
Revenues				
Fines & Forfeitures	220,000	230,589	200,000	200,000
Miscellaneous Revenues	1,134	2,864	2,400	1,000
Less 5%	0	0	(10,120)	(10,050)
Cash Carry Forward	0	0	877,896	1,074,358
Total Revenues	221,134	233,453	1,070,176	1,265,308
Expenses				
Court Related	50,245	43,744	87,073	77,133
Reserves/Contingency	0	0	983,103	1,188,175
Total Expenses	50,245	43,744	1,070,176	1,265,308
<u>Tourist Development Capital Projects (Fund 109)</u>				
Revenues				
Other Taxes	270,857	298,504	289,607	289,607
Miscellaneous Revenues	2,119	4,335	3,745	1,000
Less 5%	0	0	(14,668)	(14,480)
Cash Carry Forward	0	0	1,330,160	1,229,357
Total Revenues	272,976	302,839	1,608,844	1,505,484
Expenses				
Cultural/Recreation	1,025,084	1,244,205	1,458,844	1,323,274
Interfund Transfers	0	0	150,000	182,210
Total Expenses	1,025,084	1,244,205	1,608,844	1,505,484

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Tourist Development Promotions & Advertising (Fund 110)</u>				
Revenues				
Other Taxes	496,571	828,794	852,731	852,731
Miscellaneous Revenues	978	6,847	2,661	2,000
Less 5%	0	0	(42,770)	(42,637)
Cash Carry Forward	0	560,588	704,699	900,000
Total Revenues	497,549	1,396,229	1,517,321	1,712,094
Expenses				
Economic Environment	469,287	590,504	1,517,321	1,712,094
Total Expenses	469,287	590,504	1,517,321	1,712,094
<u>Tourist Development Beach Restoration (Fund 111)</u>				
Revenues				
Other Taxes	135,429	149,252	144,803	144,803
Intergovernmental Revenue	0	47,000	42,300	42,300
Miscellaneous Revenues	1,242	2,471	2,668	1,000
Less 5%	0	0	(9,489)	(7,240)
Cash Carry Forward	0	0	780,315	1,012,755
Total Revenues	136,671	198,723	960,597	1,193,618
Expenses				
Physical Environment	209,368	477	960,597	1,193,618
Total Expenses	209,368	477	960,597	1,193,618
<u>Constitutional Gas Tax (Fund 112)</u>				
Revenues				
Intergovernmental Revenue	3,747,523	2,002,372	10,943,214	17,639,876
Miscellaneous Revenues	3,508	4,310	2,000	2,000
Less 5%	0	0	(44,331)	(42,341)
Cash Carry Forward	0	0	1,694,457	2,372,279
Total Revenues	3,751,031	2,006,682	12,595,340	19,971,814
Expenses				
Transportation	3,234,605	1,835,952	8,616,838	17,663,280
Cultural/Recreation	769,781	0	1,824,865	0
Reserves/Contingency	0	0	2,153,637	2,308,534
Total Expenses	4,004,386	1,835,952	12,595,340	19,971,814

Flagler County Board of County Commissioners
FY 2012-2013

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Environmentally Sensitive Lands (Fund 117)</u>				
Revenues				
Miscellaneous Revenues	2,244	0	0	1,000
Cash Carry Forward	0	0	0	650,046
Total Revenues	2,244	0	0	651,046
Expenses				
Physical Environment	99,036	2,005	0	651,046
Total Expenses	99,036	2,005	0	651,046
<u>Environmentally Sensitive Lands 2008 (Fund 119)</u>				
Revenues				
Ad Valorem Taxes	952,556	420,706	0	0
Intergovernmental Revenue	0	0	0	117,500
Miscellaneous Revenues	1,158	3,232	235,310	0
Interfund Transfer	0	0	0	68,500
Less 5%	0	0	0	(5,875)
Cash Carry Forward	0	0	1,182,307	1,142,955
Total Revenues	953,714	423,938	1,417,617	1,323,080
Expenses				
Physical Environment	30,392	1,475	1,377,617	1,045,240
Culture/Recreation	0	0	40,000	277,840
Interfund Transfer	1,800	162,160	0	0
Total Expenses	32,192	163,635	1,417,617	1,323,080
<u>Utility Regulatory Authority (Fund 120)</u>				
Revenues				
Miscellaneous Revenues	1	85	30	30
Less 5%	0	0	(2)	(2)
Cash Carry Forward	0	0	21,258	21,437
Total Revenues	1	85	21,286	21,465
Expenses				
Physical Environment	99	0	7,885	7,885
Reserves/Contingency	0	0	13,401	13,580
Total Expenses	99	0	21,286	21,465

Flagler County Board of County Commissioners
FY 2012-2013

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>800 MHz System Escrow Account (Fund 126)</u>				
Revenues				
Miscellaneous Revenues	504	1,209	0	0
Cash Carry Forward	0	0	0	600,000
Total Revenues	504	1,209	0	600,000
Expenses				
Public Safety	197	168	0	500
Reserves/Contingency	0	0	0	599,500
Total Expenses	197	168	0	600,000
<u>Transportation Impact Fee East- Old (Fund 130)</u>				
Revenues				
Intergovernmental Revenue	165,621	708,424	25,125	0
Miscellaneous Revenues	8,297	11,271	3,500	1,300
Less 5%	0	0	(175)	0
Cash Carry Forward	0	2,686,432	2,421,473	2,683,260
Total Revenues	173,918	3,406,127	2,449,923	2,684,560
Expenses				
Transportation	453,511	712,775	25,775	600
Interfund Transfer	414,565	0	0	0
Reserves/Contingency	0	1,665,812	2,424,148	2,683,960
Total Expenses	868,076	2,378,587	2,449,923	2,684,560
<u>Transportation Impact Fee West (Fund 131)</u>				
Revenues				
Miscellaneous Revenues	51,230	19,152	16,840	17,575
Less 5%	0	0	(842)	(878)
Cash Carry Forward	0	0	107,373	127,113
Total Revenues	51,230	19,152	123,371	143,810
Expenses				
Transportation	100	125	125	125
Reserves/Contingency	53,182	90,119	123,246	143,685
Total Expenses	53,282	90,244	123,371	143,810

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Parks Impact Fee Zone 1 (Fund 132)</u>				
Revenues				
Intergovernmental Revenue	0	214,692	663,458	360,000
Miscellaneous Revenues	316	255	6,500	11,500
Less 5%	0	0	(325)	(575)
Cash Carry Forward	0	0	34,524	59,195
Total Revenues	316	214,947	704,157	430,120
Expenses				
Cultural/Recreation	15,462	450,310	450,310	120
Transportation	0	250,000	65,893	430,000
Reserves/Contingency	0	0	187,954	
Total Expenses	15,462	700,310	704,157	430,120
<u>Parks Impact Fee Zone 2 (Fund 133)</u>				
Revenues				
Miscellaneous Revenues	1,562	2,095	1,572	1,572
Less 5%	0	0	(79)	(79)
Cash Carry Forward	0	0	4,692	4,692
Total Revenues	1,562	2,095	6,185	6,185
Expenses				
Cultural/Recreation	11,099	150	150	150
Reserves/Contingency	0	3,043	6,035	6,035
Total Expenses	11,099	3,193	6,185	6,185
<u>Parks Impact Fee Zone 3 (Fund 134)</u>				
Revenues				
Miscellaneous Revenues	3,906	2,621	17,587	1,587
Less 5%	0	0	(79)	(79)
Cash Carry Forward	0	0	5,401	2,993
Total Revenues	3,906	2,621	22,909	4,501
Expenses				
Cultural/Recreation	226	116	20,000	300
Reserves/Contingency	0	0	2,609	4,201
Total Expenses	226	116	22,909	4,501

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Parks Impact Fee Zone 4 (Fund 135)</u>				
Revenues				
Miscellaneous Revenues	2,081	2,585	2,023	2,500
Less 5%	0	0	(101)	(125)
Cash Carry Forward	0	0	40,723	45,648
Total Revenues	2,081	2,585	42,645	48,023
Expenses				
Cultural/Recreation	110	26,173	150	150
Reserves/Contingency	0	0	42,495	47,873
Total Expenses	110	26,173	42,645	48,023
<u>Transportation Impact Fee Palm Coast (Fund 136)</u>				
Revenues				
Intergovernmental Revenue	0	370,162	398,587	398,308
Miscellaneous Revenues	8,878	16,899	18,000	16,000
Less 5%	0	0	(21,729)	(20,715)
Cash Carry Forward	0	0	4,249,949	4,242,714
Total Revenues	8,878	387,061	4,644,807	4,636,307
Expenses				
Transportation	17,208	617,500	429,287	829,198
Reserves/Contingency	0	0	4,215,520	3,807,109
Total Expenses	17,208	617,500	4,644,807	4,636,307
<u>Transportation Impact Fee New East (Fund 137)</u>				
Revenues				
Intergovernmental Revenue	56,367	53,018	0	0
Miscellaneous Revenues	85,723	165,175	148,100	60,175
Less 5%	0	0	(7,400)	(3,008)
Cash Carry Forward	0	0	480,362	709,088
Total Revenues	142,090	218,193	621,062	766,255
Expenses				
Transportation	107,446	74,844	440	280
Reserves	0	0	620,622	765,975
Total Expenses	107,446	74,844	621,062	766,255

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Economic Development (Fund 141)</u>				
Revenues				
Miscellaneous Revenues	34	332	0	350
5%	0	0	0	(18)
Cash Carry Forward	0	0	236,184	233,250
Total Revenues	34	332	236,184	233,582
Expenses				
Economic Environment	637,682	133,689	236,184	233,582
Total Expenses	637,682	133,689	236,184	233,582
<u>SHIP Program (Fund 143)</u>				
Revenues				
Intergovernmental Revenue	249,860	0	0	0
Cash Carry Forward	781,454	15,321	455,910	310,833
Total Revenues	1,031,314	15,321	455,910	310,833
Expenses				
Public Safety	200,543	0	0	0
Economic Environment	830,771	15,321	455,910	310,833
Total Expenses	1,031,314	15,321	455,910	310,833
<u>Old Kings Road Landfill (Fund 145)</u>				
Revenues				
Miscellaneous Revenues	32	1,891	100	500
Less 5%	0	0	(5)	(25)
Cash Carry Forward	0	0	532,796	385,812
Total Revenues	32	1,891	532,891	386,287
Expenses				
Physical Environment	60,772	35,020	50,600	62,100
Reserves/Contingency	0	0	482,291	324,187
Total Expenses	60,772	35,020	532,891	386,287

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Construction & Demolition Debris Landfill (Fund 146)</u>				
Revenues				
Miscellaneous Revenues	88	77	100	1,000
Less 5%	0	0	(5)	(50)
Cash Carry Forward	0	0	929,176	732,451
Total Revenues	88	77	929,271	733,401
Expenses				
Physical Environment	88	77	36,600	36,600
Reserves/Contingency	0	0	892,671	696,801
Total Expenses	88	77	929,271	733,401
<u>Bunnell Landfill (Fund 148)</u>				
Revenues				
Miscellaneous Revenues	17	1,044	100	400
Less 5%	0	0	(5)	(20)
Cash Carry Forward	0	0	298,009	222,969
Total Revenues	17	1,044	298,104	223,349
Expenses				
Physical Environment	20,115	10,715	20,900	33,650
Reserves/Contingency	0	0	277,204	189,699
Total Expenses	20,115	10,715	298,104	223,349
<u>CDBG-Disaster Recovery Program (Fund 151)</u>				
Revenues				
Intergovernmental Revenue	2,012	75,000	795,469	1,009,657
Total Revenues	0	75,000	795,469	1,009,657
Expenses				
Transportation	0	75,000	795,469	1,009,657
Total Expenses	0	75,000	795,469	1,009,657

Flagler County Board of County Commissioners
FY 2012-2013

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>CDBG-Neighborhood Stabilization Program (Fund 152)</u>				
Revenues				
Intergovernmental Revenue	0	0	0	1,000,000
Total Revenues	0	0	0	1,000,000
Expenses				
Economic Environment	0	0	0	1,000,000
Total Expenses	0	0	0	1,000,000
<u>Bimini Gardens MSTU (Fund 175)</u>				
Revenues				
Licenses & Permits	5,816	5,813	5,674	5,800
Miscellaneous Revenues	1	23	0	10
Excess Fees	52	42	0	40
Less 5%	0	0	(283)	(290)
Cash Carry Forward	0	0	1,894	2,880
Total Revenues	5,869	5,878	7,285	8,440
Expenses				
General Government	178	178	228	190
Transportation	8,127	1,607	7,057	8,250
Total Expenses	8,305	1,785	7,285	8,440
<u>Espanola Special Assessment (Fund 177)</u>				
Revenues				
Licenses & Permits	1,439	1,396	1,335	1,335
Intergovernmental Revenue	4,080	3,896	8,750	4,000
Miscellaneous Revenues	13	10	50	10
Less 5%	0	0	(506)	(67)
Cash Carry Forward	0	10,027	11,888	10,227
Total Revenues	5,532	15,329	21,517	15,505
Expenses				
Human Services	4,538	19,656	21,517	15,505
Total Expenses	4,538	19,656	21,517	15,505

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Rima Ridge Special Assessment (Fund 178)</u>				
Revenues				
Licenses & Permits	2,448	2,457	2,398	2,400
Intergovernmental Revenue	3,946	3,918	8,750	4,000
Miscellaneous Revenues	22	18	100	0
Less 5%	0	0	(562)	(320)
Cash Carry Forward	0	0	21,664	15,070
Total Revenues	6,416	6,393	32,350	21,150
Expenses				
Human Services	4,437	4,369	8,229	7,700
Reserves/Contingency	0	0	24,121	13,450
Total Expenses	4,437	4,369	32,350	21,150
<u>Municipal Services (Fund 180)</u>				
Revenues				
Licenses & Permits	7,375	9,860	8,000	8,000
Intergovernmental Revenue	498,964	378,226	497,539	388,058
Charges for Services	423,439	124,810	118,560	92,700
Fines & Forfeitures	35	20	0	0
Miscellaneous Revenues	1,076	11,766	3,882	3,000
Interfund Transfer	194,070	125,732	0	0
Less 5%	0	0	(31,388)	(24,588)
Cash Carry Forward	0	63,146	0	27,669
Total Revenues	1,124,959	713,560	596,593	494,839
Expenses				
General Government	529,408	425,328	423,774	367,634
Public Safety	120,396	122,412	121,089	120,705
Physical Environment	0	25,009	25,009	0
Transportation	454,897	0	0	0
Reserves/Contingency	0	0	26,721	6,500
Total Expenses	1,104,701	572,749	596,593	494,839

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Building Department (Fund 181)</u>				
Revenues				
Licenses & Permits	369,203	401,657	275,970	274,150
Charges for Services	1,414	2,808	2,000	2,000
Fines & Forfeitures	5,600	5,484	2,500	1,000
Miscellaneous Revenues	2,237	5,533	5,000	1,500
Interfund Transfer	2,543	7,160	4,000	0
Less 5%	0	0	(14,273)	(13,933)
Cash Carry Forward	0	555,262	507,107	470,707
Total Revenues	380,997	977,904	782,304	735,424
Expenses				
Public Safety	546,259	553,432	493,285	478,977
Reserves/Contingency	0	279,657	289,019	256,447
Total Expenses	546,259	833,089	782,304	735,424
<u>Alcohol & Drug Abuse Trust Fund (Fund 193)</u>				
Revenues				
Fines & Forfeitures	3,469	3,376	3,000	3,200
Miscellaneous Revenues	1	21	10	20
Less 5%	0	0	(151)	(160)
Cash Carry Forward	0	3,599	286	10,261
Total Revenues	3,470	6,996	3,145	13,321
Expenses				
Court Related	8,099	6,458	3,145	1,321
Total Expenses	8,099	6,458	3,145	13,321
<u>Court Innovations /Technology (Fund 194)</u>				
Revenues				
Fines & Forfeitures	156,138	164,976	160,500	168,000
Miscellaneous Revenues	47,733	3,335	2,800	2,000
Less 5%	0	0	(8,165)	(8,500)
Cash Carry Forward	0	557,200	568,451	636,855
Total Revenues	203,871	725,511	723,586	798,355
Expenses				
Court Related	80,900	83,960	123,949	128,896
Reserves/Contingency	0	0	599,637	669,459
Total Expenses	80,900	83,960	723,586	798,355

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Juvenile Diversion (Fund 195)</u>				
Revenues				
Fines & Forfeitures	18,577	19,904	19,500	19,500
Miscellaneous Revenues	1	113	0	120
Less 5%	0	0	(975)	(981)
Cash Carry Forward	0	5,105	15,032	13,727
Total Revenues	18,578	25,122	33,557	32,366
Expenses				
Interfund Transfers	0	23,480	33,407	10,000
Court Related	99	118	150	120
Reserve/Contingency	0	0	0	22,246
Total Expenses	99	23,598	33,557	32,366
<u>Crime Prevention Fund (Fund 196)</u>				
Revenues				
Fines & Forfeitures	25,129	26,973	25,000	25,000
Miscellaneous Revenues	302	627	300	300
Less 5%	0	0	(1,265)	(1,265)
Cash Carry Forward	0	157,860	126,061	101,531
Total Revenues	25,431	185,460	150,096	125,566
Expenses				
General Government	169	0	0	0
Public Safety	42,477	37,348	36,380	26,817
Interfund Transfer	0	16,527	19,000	28,483
Reserves/Contingency	0	0	94,716	70,266
Total Expenses	42,646	53,875	150,096	125,566

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Court Innovations (Fund 197)</u>				
Revenues				
Fines & Forfeitures	18,588	20,132	25,000	20,000
Miscellaneous Revenues	339	526	500	500
Interfund Transfers	0	53,480	63,407	10,000
Less 5%	0	0	(1,500)	(1,525)
Cash Carry Forward	0	0	89,204	84,279
Total Revenues	18,927	74,138	176,611	113,254
Expenses				
Court Related	85,610	93,421	106,294	107,757
Reserves/Contingency	0	0	70,317	5,497
Total Expenses	85,610	93,421	176,611	113,254
<u>Teen Court (Fund 198)</u>				
Revenues				
Fines & Forfeitures	27,573	25,354	24,769	25,560
Miscellaneous Revenues	(1)	38	25	25
Interfund Transfers	49,967	26,561	37,956	30,208
Less 5%	0	0	(1,240)	(1,278)
Cash Carry Forward	0	17,297	3,832	10,219
Total Revenues	77,539	69,250	65,342	64,734
Expenses				
Court Related	60,102	67,412	65,342	64,734
Total Expenses	60,102	67,412	65,342	64,734
<u>Colbert Lane Special Assessment (Fund 207)</u>				
Revenues				
Miscellaneous Revenue	5,144	4,508	1,000	1,700
Licenses & Permits	373,628	381,282	373,665	0
Interfund Transfer	0	0	0	0
Less 5%	0	0	(18,733)	(85)
Cash Carry Forward	0	0	646,590	668,432
Total Revenues	378,772	385,790	1,002,522	670,047
Expenses				
General Government	381,434	370,206	358,362	346,607
Reserves/Contingency	0	0	644,160	323,440
Total Expenses	381,434	370,206	1,002,522	670,047

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>(ESL) II Series 2005 (Fund 209)</u>				
Revenues				
Ad Valorem Taxes	589,907	607,777	594,035	521,240
Miscellaneous Revenues	2,306	1,978	5,048	2,000
Less 5%	0	0	(28,528)	(26,162)
Cash Carry Forward	0	0	606,189	533,019
Total Revenues	592,213	609,755	1,176,744	1,030,097
Expenses				
General Government	669,994	673,119	670,894	673,332
Reserves/Contingency	656,867	594,167	505,850	356,765
Total Expenses	1,326,861	1,267,286	1,176,744	1,030,097
<u>Capital Construction Sinking, \$34,105,000 Bond, Series 2005 (Fund 210)</u>				
Revenues				
Other Taxes	1,329,446	1,346,924	1,361,944	185,000
Intergovernmental Revenue	1,292,448	1,202,303	1,397,104	635,000
Miscellaneous Revenues	3,043	7,464	10,000	7,500
Less 5%	0	0	(131,929)	(41,375)
Cash Carry Forward	0	0	4,602,951	4,873,951
Total Revenues	2,624,937	2,556,691	7,240,070	5,660,076
Expenses				
General Government	2,606,859	2,610,927	2,609,488	2,608,288
Reserves/Contingency	0	0	4,630,582	3,051,788
Total Expenses	2,606,859	2,610,927	7,240,070	5,660,076
<u>Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)</u>				
Revenues				
Ad Valorem Taxes	1,940,731	2,015,357	2,023,004	2,043,062
Miscellaneous Revenues	1,878	(1,331)	500	500
Less 5%	0	0	(101,175)	(102,153)
Cash Carry Forward	0	0	59,949	38,891
Total Revenues	1,942,609	2,014,026	1,982,278	1,980,300
Expenses				
General Government	1,978,351	1,980,106	1,982,278	1,980,300
Total Expenses	1,978,351	1,980,106	1,982,278	1,980,300

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Environmentally Sensitive Lands 2008 (Fund 219)</u>				
Revenues				
Ad Valorem Taxes	716,282	826,682	1,046,932	1,017,223
Miscellaneous Revenue	716	67	1,510	1,200
Interfund Transfer	1,800	191,464	0	0
Other Sources	0	450,000	0	0
Less 5%	0	0	(48,943)	(50,921)
Cash Carry Forward	0	0	486,157	520,354
Total Revenues	718,798	1,468,213	1,485,656	1,487,856
Expenses				
General Government Services	718,903	975,719	929,926	1,037,856
Reserves	0	450,000	555,730	450,000
Total Expenses	718,903	1,425,719	1,485,656	1,487,856
 <u>Emergency Communications E911 (Fund 302)</u>				
Revenues				
Intergovernmental Revenue	820,289	496,065	466,562	484,757
Charges for Services	50	0	0	0
Miscellaneous Revenues	3,416	1,907	3,000	500
Less 5%	0	0	(23,328)	(24,263)
Cash Carry Forward	0	0	497,918	488,314
Total Revenues	823,755	497,972	944,152	949,308
Expenses				
Public Safety	812,527	410,764	437,948	432,618
Reserves/Contingency	0	0	506,204	516,690
Total Expenses	812,527	410,764	944,152	949,308

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Beachfront Parks Capital (Fund 307)</u>				
Revenues				
Intergovernmental Revenue	12,516	0	0	0
Miscellaneous Revenues	2,179	4,587	6,000	1,000
Less 5%	0	0	(300)	(50)
Cash Carry Forward	0	1,139,979	1,089,953	1,062,014
Total Revenues	14,695	1,144,566	1,095,653	1,062,964
Expenses				
Cultural/Recreation	121,200	70,690	433,700	445,640
Reserves/Contingency	0	0	661,953	617,324
Total Expenses	121,200	70,690	1,095,653	1,062,964
<u>Beachfront Park Maintenance (Fund 308)</u>				
Revenues				
Miscellaneous Revenues	1,819	3,428	4,000	1,000
Less 5%	0	0	(200)	(50)
Cash Carry Forward	0	844,543	860,310	844,203
Total Revenues	1,819	847,971	864,110	845,153
Expenses				
General Government	4,006	476	400	400
Cultural/Recreation	1,899	9,923	10,269	18,500
Reserves/Contingency	0	0	853,441	826,253
Total Expenses	5,905	10,399	864,110	845,153
<u>2008 ESL Referendum (Fund 319)</u>				
Revenues				
Miscellaneous Revenues	1,420	3,948	2,780	1,000
Other Sources	0	5,050,000	0	0
Cash Carry Forward	0	0	1,623,582	1,622,912
Total Revenues	1,420	5,053,948	1,626,362	1,623,912
Expenses				
General Government	104	26,740	0	0
Physical Environment	100,000	3,183,263	1,624,416	0
Culture Recreation	2,499,135	1,085	1,946	1,623,912
Total Expenses	2,599,239	3,211,088	1,626,362	1,623,912

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Airport (Fund 401)</u>				
Revenues				
Licenses & Permits	150	550	1,000	775
Intergovernmental Revenue	137,966	497,044	5,250,492	3,372,391
Charges for Services	1,093,423	1,402,989	1,307,702	1,466,686
Miscellaneous Revenues	37,938	51,392	32,276	33,892
Interfund Transfer	397,294	102,706	0	0
Less 5%	0	0	(67,998)	(75,068)
Cash Carry Forward	0	1,496,078	1,414,350	904,363
Total Revenues	1,666,771	3,550,759	7,937,822	5,703,039
Expenses				
Transportation	2,073,285	2,465,924	7,333,716	5,310,875
Reserves/Contingency	0	0	604,106	392,164
Total Expenses	2,073,285	2,465,924	7,937,822	5,703,039
<u>Sanitary Landfill (Fund 402)</u>				
Revenues				
Intergovernmental Revenue	77,207	70,588	70,588	70,588
Charges for Services	1,737	2,447	1,000	2,000
Miscellaneous Revenues	42,169	15,494	20,000	10,000
5% Reduction	0	0	(4,579)	(3,829)
Cash Carry Forward	0	2,437,985	2,388,805	2,158,744
Total Revenues	121,113	2,526,514	2,475,814	2,237,503
Expenses				
Physical Environment	117,629	82,999	253,054	265,927
Reserves/Contingency	0	0	2,222,760	1,971,576
Total Expenses	117,629	82,999	2,475,814	2,237,503

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Utility (Fund 404)</u>				
Revenues				
Intergovernmental Revenue	17,000	27,838	2,529,900	1,000,376
Charges for Services	464,159	486,327	479,204	496,181
Miscellaneous Revenues	891	2,248	9,139	9,139
Other Sources	0	0	1,401,567	3,254,000
Less 5%	0	0	(23,543)	(29,091)
Cash Carry Forward	0	0	766,059	459,252
Total Revenues	482,050	516,413	5,162,326	5,189,857
Expenses				
Physical Environment	388,862	364,744	4,763,788	4,690,832
Reserves/Contingency	0	0	398,538	499,025
Total Expenses	388,862	364,744	5,162,326	5,189,857
<u>Residential Solid Waste Collection (Fund 405)</u>				
Revenues				
Other Taxes	134,798	139,044	115,406	127,815
Licenses & Permits	4,858	6,004	0	0
Charges for Services	1,420,202	1,436,210	1,453,298	1,446,265
Miscellaneous Revenues	2,975	2,922	3,508	3,508
Less 5%	0	0	(78,611)	(77,495)
Cash Carry Forward	0	865,749	701,126	947,245
Total Revenues	1,562,833	2,449,929	2,194,727	2,447,338
Expenses				
Physical Environment	1,393,541	1,486,229	1,472,670	1,470,637
Interfund Transfer to General Fund	0	0	0	600,000
Reserves/Contingency	0	0	722,057	376,701
Total Expenses	1,393,541	1,486,229	2,194,727	2,447,338

**Flagler County Board of County Commissioners
FY 2012-2013**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 09-10	ACTUAL FY 10-11	BUDGETED FY 11-12	APPROVED FY 12-13
<u>Health Insurance Fund (Fund 603)</u>				
Revenues				
Miscellaneous Revenues	6,066,816	6,654,767	6,780,589	6,780,589
Cash Carry Forward	0	0	3,435,595	3,109,458
Total Revenues	6,066,816	6,654,767	10,216,184	9,890,047
Expenses				
General Government	3,261	27,353	3,300	4,300
Other Uses	6,938,587	6,988,495	7,532,151	7,504,220
Interfund Transfers	600,000	0	0	235,000
Reserves/Contingency	0	0	2,680,733	2,146,527
Total Expenses	7,541,848	7,015,848	10,216,184	9,890,047
<u>Daytona North Service District (Fund 702)</u>				
Revenues				
Other Taxes	76,845	54,335	62,709	60,748
Licenses & Permits	261,872	261,179	265,080	265,080
Miscellaneous Revenues	953	1,795	1,600	1,600
Excess Fees	2,392	1,904	2,000	1,900
Less 5%	0	0	(16,286)	(16,466)
Cash Carry Forward	0	272,819	304,896	535,266
Total Revenues	342,062	592,032	619,999	848,128
Expenses				
General Government	19,334	21,247	29,700	29,700
Transportation	218,364	206,020	353,618	355,675
Reserves/Contingency	0	0	236,681	462,753
Total Expenses	237,698	227,267	619,999	848,128

**Flagler County Board of County Commissioners
FY 2012-2013
RESERVES SUMMARY BY FUND**

GENERAL FUND (001)		6,806,857
Allocated by the Board as needed	250,000	
Fund Balance Policy	4,000,000	
Fuel	100,000	
Emergency Disaster Response	200,000	
Personal Services Reserves	385,000	
Reserve - Restricted	1,321,857	
Hunter's Ride	1,000,000	
Fire Rescue Facility - Palm Coast Plantation	240,902	
Harbor View	24,265	
River Club 1st Amendment	16,959	
Fire Rescue - Flagler Polo	12,320	
Plantation Bay Amendment	9,661	
Bulow Plantation DRI	8,075	
Matanzas Shores	5,709	
Matanzas Shores DRI Amendment	2,694	
Grand Haven DRI Amendment	677	
River Club 2nd Amendment	595	
Reserve - DRI Settlement Funds	300,000	
Helicopter Reserves	250,000	
COUNTY TRANSPORTATION TRUST FUND (102)		264,173
Personal Services Reserves	54,253	
Carry Forward Balance for Future Rolling Stock Plan	209,920	
LEGAL AID FUND (105)		22
LAW LIBRARY (107)		20,082
COURT FACILITIES FUND (108)		1,038,175
CONSTITUTIONAL GAS TAX (112)		2,308,534
UTILITY REGULATORY AUTHORITY FUND (120)		13,580
800 MHz SYSTEM ESCROW ACCT		599,500
TRANSPORTATION IMPACT FEE EAST- Old (130)		2,683,960
TRANSPORTATION IMPACT FEE WEST (131)		143,685

**Flagler County Board of County Commissioners
FY 2012-2013
RESERVES SUMMARY BY FUND**

PARK IMPACT FEE ZONE 1 (132)	0
PARK IMPACT FEE ZONE 2 (133)	6,035
PARK IMPACT FEE ZONE 3 (134)	4,201
PARK IMPACT FEE ZONE 4 (135)	47,873
TRANSPORTATION IMPACT FEES-PALM COAST (136)	3,807,109
TRANSPORTATION IMPACT FEES-NEW EAST (137)	765,975
RIMA RIDGE SPECIAL ASSESSMENT (178)	13,450
MUNICIPAL SERVICE FUND (180)	6,500
Personal Services Reserves	
BUILDING DEPARTMENT FUND (181)	256,447
Reserves	188,330
Reserve for Training	60,317
Personal Services Reserves	7,800
COURT INNOVATIONS/ TECHNOLOGY FUND (194)	669,459
JUVENILE DIVERSION FUND (195)	22,246
CRIME PREVENTION FUND (196)	70,266
COURT INNOVATIONS FUND (197)	5,497
COLBERT LANE SPECIAL ASSESSMENT (207)	323,440
ESL II SERIES 2005 (209)	356,765
CAPITAL CONSTRUCTION - SINKING FUND (210)	3,051,788
ESL SERIES 2009 AND 2010 (219)	450,000

Flagler County Board of County Commissioners
FY 2012-2013
RESERVES SUMMARY BY FUND

EMERGENCY COMMUNICATIONS E911 (302)		516,690
Designated for Future Use	514,697	
Personal Services Reserves	1,993	
BEACH FRONT PARK FUND (307)		617,324
BEACHFRONT PARK MAINTENANCE (308)		826,253
AIRPORT FUND (401)		392,164
Personal Services Reserves	2,975	
Reserve For Future Capital Outlay	389,189	
OLD KINGS ROAD LANDFILL(145)	324,187	
CONSTRUCTION & DEMOLITION DEBRIS LANDFILL (146)	696,801	
BUNNELL LANDFILL(148)	189,699	
SOLID WASTE FUND (402)	1,971,576	3,182,263
Personal Services Reserves	1,187	
Reserve - Unrestricted	614,087	
Reserve - Restricted for Future Capital	1,225,758	
Reserve - Restricted for post closure care	1,341,232	
	3,182,264	
UTILITY (404)		499,025
Personal Services Reserves	1,244	
Reserve for Future Capital Outlay	497,781	
WASTE MANAGEMENT UTILITY FUND (405)		376,701
HEALTH INSURANCE (603)		2,146,527
DAYTONA NORTH SERVICE DISTRICT FUND (702)		462,753
TOTAL RESERVES - ALL FUNDS		<u>32,755,319</u>

**Flagler County Board of County Commissioners
FY 2012-2013**

INTERFUND TRANSFERS SUMMARY

	TRANSFERS TO		
	GENERAL FUND	SPECIAL SPECIAL REVENUE FUNDS	TOTAL
TRANSFERS FROM: GENERAL FUND			
Transfer to Legal Aid Fund (105)		23,500	23,500
Transfer to Environmentally Sensitive Lands Fund (119) <i>Bing's Landing North Improvements</i>		68,500	68,500
Transfer to Teen Court Fund (198)		30,208	30,208
Total to/from General Fund		122,208	122,208
TRANSFERS FROM: SPECIAL REVENUE FUNDS			
Transfer to General Fund Carver Gym from Crime Prevention Fund (196)	15,000		15,000
Transfer to General Fund for Library grant from Crime Prevention Fund (196)	13,483		13,483
Transfer to General Fund for Princess Place Barn Restoration Prj. #310039 from TDC (109)	150,000		150,000
Transfer to General Fund for Eyes on Navigation Project from TDC (109)	32,210		32,210
Transfer to Court Innovations Fund (197) from Juvenile Diversion Fund (195)		10,000	10,000
Transfer to General Fund from Utility Fund (404)	600,000		600,000
Transfer to General Fund from Health Insurance Fund (603)	235,000		235,000
Total to/from Special Revenue Funds	1,045,693	10,000	1,055,693
Total to/from All Funds	1,045,693	132,208	1,177,901

**Flagler County Board of County Commissioners
FY 2012-2013**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	Fund Balance 09/30/09	Fund Balance 09/30/10	Fund Balance 09/30/11	CARRY FORWARD 10/01/13	% CHANGE
001	GENERAL FUND	18,327,419	17,532,453	14,041,687	10,516,977	-25.10%
SPECIAL REVENUE FUNDS						
101	Fine and Forfeiture	0	1,015	10,688	0	-100.00%
102	County Transportation Trust (Public Works)	570,665	696,067	828,625	429,766	-48.14%
105	Legal Aid	21,310	12,231	7,249	5,617	-22.51%
106	Law Enforcement Trust	20,598	282,590	141,913	116,042	-18.23%
107	Law Library	15,049	18,684	20,857	18,821	-9.76%
108	Court Facilities	494,331	752,606	942,318	1,074,358	14.01%
109	Tourist Development Tax - Capital	879,253	1,197,876	1,337,867	1,229,357	-8.11%
110	Tourist Development Tax - Promotion	322,369	628,073	873,295	900,000	3.06%
111	Tourist Development Tax - Restoration	709,244	674,638	872,884	1,012,755	16.02%
112	Constitutional Gas Tax	2,318,709	2,065,353	2,237,996	2,372,279	6.00%
115	County Wide Road Damage	0	12	0	0	0.00%
117	Environmentally Sensitive Lands	1,682,042	686,183	686,895	650,046	0.00%
119	Environmentally Sensitive Lands 2008	0	924,913	1,187,615	1,142,955	-3.76%
120	Utility Regulatory	20,636	21,352	21,437	21,437	0.00%
126	800 MHz System Escrow Account	0	307	1,348	600,000	100.00%
130	Transportation Impact Fees East-Old	3,349,630	2,673,275	2,680,196	2,683,325	0.12%
131	Transportation Impact Fees West	38,937	90,658	109,647	127,113	15.93%
132	Park Impact Fees-Zone 1	255,660	84,100	62,742	59,195	-5.65%
133	Park Impact Fees-Zone 2	12,047	1,699	3,684	4,692	27.36%
134	Park Impact Fees-Zone 3	5,860	1,983	6,099	2,993	-50.93%
135	Park Impact Fees-Zone 4	65,765	66,196	43,248	45,648	5.55%
136	Transportation Impact Fees Palm Coast	4,248,365	4,242,120	4,242,714	4,242,714	0.00%
137	Transportation Impact Fees East-New	457,462	505,753	649,193	709,088	9.23%
141	Economic Development	636,542	235,619	234,204	233,250	-0.41%
143	State Housing Initiatives Partnership	781,454	390,435	98,751	310,833	214.76%
145	Old Kings Road Landfill	629,935	569,195	536,066	385,812	-28.03%
146	Construction & Demolition Debris Landfill	929,192	929,155	932,244	732,451	-21.43%
148	Bunnell Landfill	328,845	308,747	299,076	222,969	-25.45%

**Flagler County Board of County Commissioners
FY 2012-2013**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	Fund Balance 09/30/09	Fund Balance 09/30/10	Fund Balance 09/30/11	CARRY FORWARD 10/01/13	% CHANGE
SPECIAL REVENUE FUNDS (continued)						
175	Bimini Gardens MSTU	1,707	1,894	5,987	2,880	-51.90%
176	Colbert Lane Settlement	0	64,435	183	0	0.00%
177	Espanola Special Assessment	10,798	10,199	11,187	10,227	-8.58%
178	Rima Ridge Special Assessment	18,407	18,409	20,433	15,070	-26.25%
180	Municipal Services	0	(41,733)	60,948	27,669	100.00%
181	Building Department	819,027	775,551	682,730	470,707	-31.06%
190	Mediation/Arbitration	20,483	0	0	0	0.00%
191	Court Services	0	3	0	0	0.00%
192	Domestic Violence	0	2,562	1,135	0	0.00%
193	Alcohol & Drug Abuse Trust	7,585	3,885	7,166	10,261	43.19%
194	Court Innovations/Technology	386,737	521,319	605,669	636,855	5.15%
195	Juvenile Diversion	0	20,137	16,554	13,727	-17.08%
196	Crime Prevention	175,592	157,571	131,296	101,531	-22.67%
197	Court Innovations	191,434	125,949	106,666	84,279	-20.99%
198	Teen Court	25,370	21,129	12,020	10,219	-14.98%
302	Emergency Communications E911	691,846	442,082	529,288	488,314	-7.74%
702	Daytona North Service District	174,460	377,180	469,127	535,266	14.10%
	Total Special Revenue Funds	21,317,346	20,561,407	21,729,240	21,740,521	0.05%
DEBT SERVICE FUNDS						
203	ESL II Series 1998	0	29,204	0	0	0.00%
207	Colbert Lane-Special Assessment	613,011	636,545	652,129	668,432	2.50%
208	Reserve Colbert Lane	0	872	875	0	0.00%
209	Environmentally Sensitive Lands II	732,459	667,889	604,393	533,019	-11.81%
210	Capital Construction Sinking	4,726,608	4,771,582	4,717,346	4,873,951	3.32%
211	Judicial Center Bond Sinking	49,556	32,812	66,732	38,891	-41.72%
219	ESL III Series 2008	0	605	489,703	520,354	100.00%
	Total Debt Service Funds	6,121,634	6,139,509	6,531,178	6,634,647	1.58%

**Flagler County Board of County Commissioners
FY 2012-2013**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	Fund Balance 09/30/09	Fund Balance 09/30/10	Fund Balance 09/30/11	CARRY FORWARD 10/01/13	% CHANGE
CAPITAL PROJECT FUNDS						
307	Beachfront Park	1,040,078	1,162,599	1,127,444	1,062,014	-5.80%
308	Beachfront Park Maintenance	845,164	851,734	844,763	844,203	-0.07%
309	Major Capital Project-Old	238,196	225,768	226,798	0	-100.00%
310	Major Capital Projects-New	0	74,709	57,190	0	-100.00%
319	Environmentally Sensitive Lands-New	2,604,464	6,644	1,849,503	1,622,912	-12.25%
	Total Capital Project Funds	4,727,902	2,321,454	4,105,698	3,529,129	-14.04%
ENTERPRISE FUNDS *						
401	Airport	52,963	642,688	1,796,010	904,363	-49.65%
402	Solid Waste	2,625,814	2,511,807	2,403,476	2,158,744	-10.18%
404	Utility Fund	(128,123)	(57,262)	61,003	459,252	652.84%
405	Residential Solid Waste Collection	584,589	767,434	875,786	947,245	8.16%
	Total Enterprise Funds	3,135,243	3,864,667	5,136,275	4,469,604	-12.98%
INTERNAL SERVICE FUND*						
603	Health Insurance	3,656,145	3,014,979	3,248,089	3,109,458	-4.27%
	Total Internal Service Fund	3,656,145	3,014,979	3,248,089	3,109,458	-4.27%
	TOTAL	57,285,689	53,434,469	54,792,167	50,000,336	-8.75%

* Enterprise Funds and the Internal Service Fund report Net Assets instead of Fund Balance as they are Proprietary Funds. Shown here are unrestricted net assets except for Solid Waste which includes funds restricted for future capital outlay as they are budgeted in a reserve account, and the Utility Fund which is increased by the advance from the General Fund for the Plant purchase.