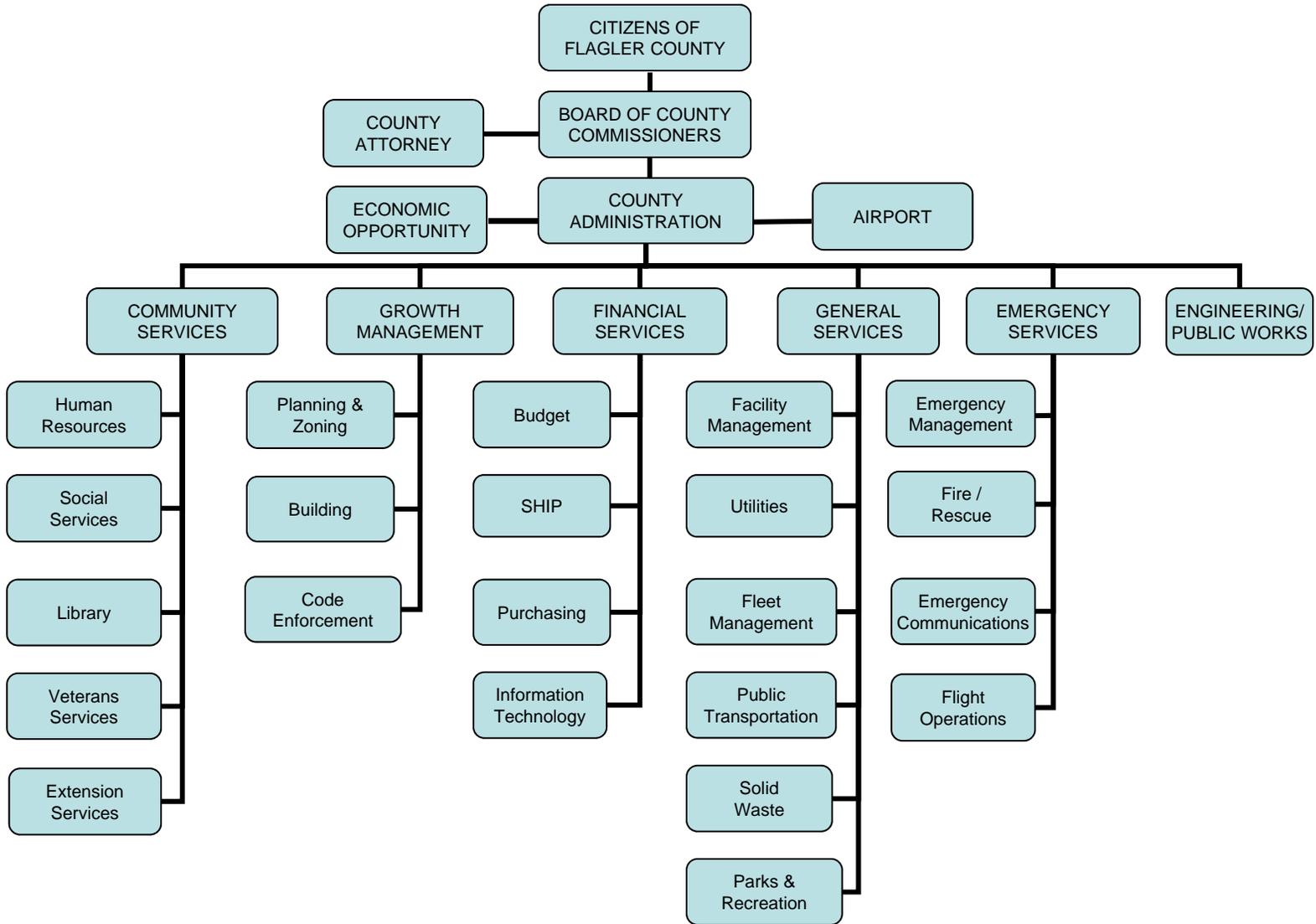
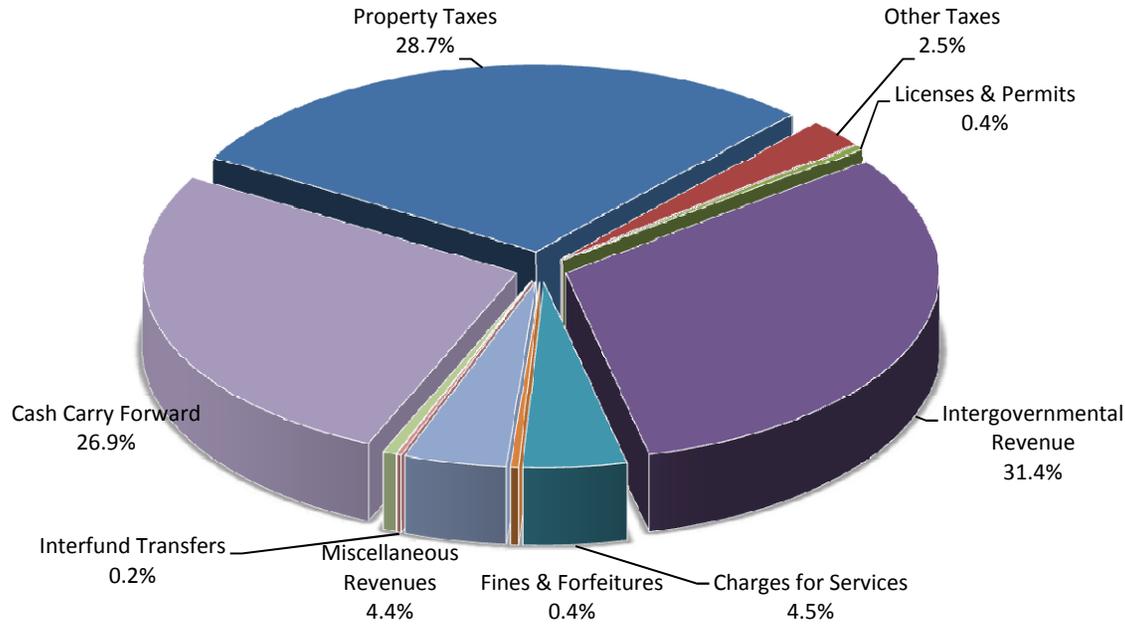


**Flagler County Board of County Commissioners
FY 2013-14**



**Flagler County Board of County Commissioners
FY 2013-2014**

SOURCES OF ALL FUNDS



Revenues

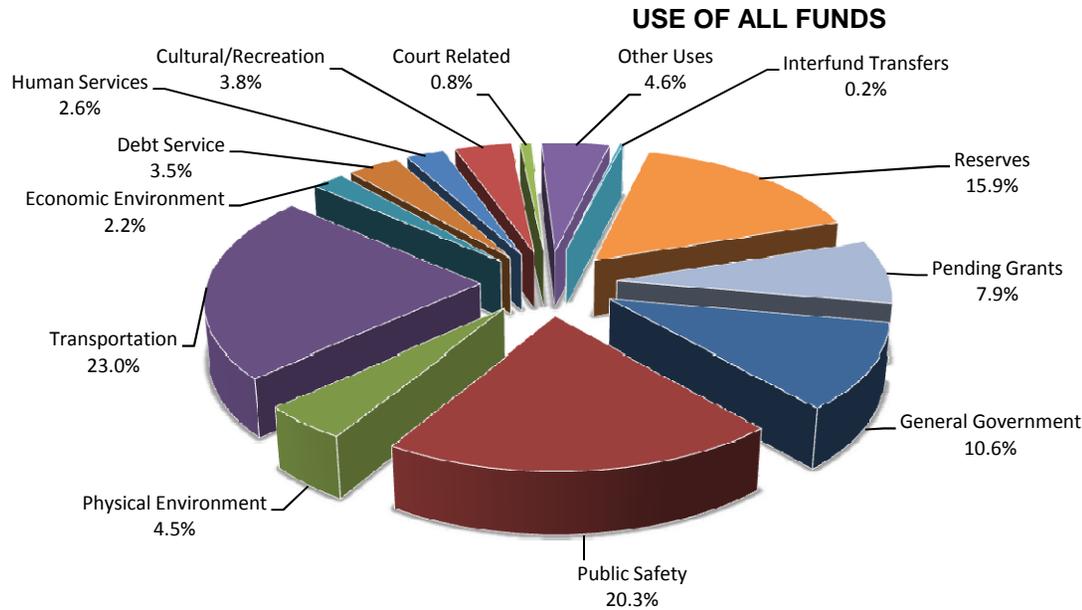
Property Taxes	\$	53,226,235
Other Taxes		4,366,266
Licenses & Permits		674,080
Intergovernmental Revenue		54,624,548
Charges for Services		7,790,830
Fines & Forfeitures		610,908
Miscellaneous Revenues		7,721,033
Interfund Transfers		367,978
Excess Fees		1,011,940
Cash Carry Forward		46,669,755
Less 5%		(3,352,786)
Total Revenues	\$	173,710,787

Total estimated revenues for fiscal year 2013-14 are \$173,710,787 which is an increase of \$21,577,357 from the adopted fiscal year 2012-13 budget. The pie chart above details the sources of funds included in the approved fiscal year 2013-14 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 \$46,669,755. Although the amount is 26.9% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$	9,767,646
Special Revenues Funds		20,118,103
Debt Service Funds		4,455,770
Capital Project Funds		4,506,998
Enterprise Funds		5,366,265
Internal Service Funds		2,454,973
	\$	46,669,755

**Flagler County Board of County Commissioners
FY 2013-2014**



Expenditures

General Government	\$	18,488,289
Public Safety		35,314,829
Physical Environment		7,901,627
Transportation		39,899,873
Economic Environment		3,875,423
Debt Service		6,071,616
Human Services		4,453,780
Cultural/Recreation		6,652,150
Court Related		1,311,620
Other Uses		7,934,220
Interfund Transfers		367,978
Reserves		27,685,165
Pending Grants		13,754,217
	\$	<u>173,710,787</u>

The pie chart above is a summary of the uses of funds (as included in the Approved fiscal year 2013-2014 budget) by major functional category. Detail of expenditures by department or fund is included within the budget document.

Funding a broad range of services, General Government services account for 11% 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 include Emergency Services and support provided to Sheriff's operation classified as Constitutional within the budget.

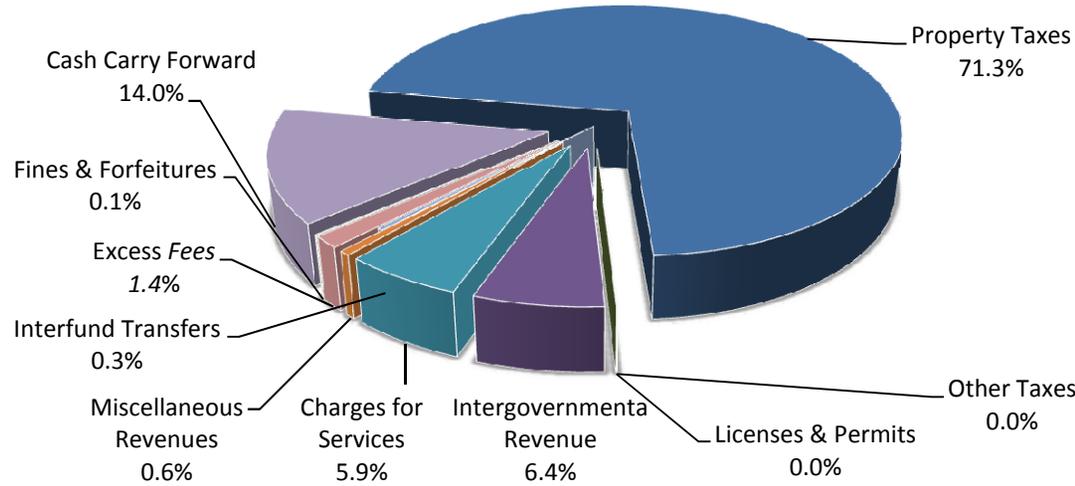
Reserves includes reserves for contingencies, reserves for cash carried forward, reserve for debt service and reserve for capital outlay. There are also grant funds pending approval of the grant that are held in a reserve account. Funds in special purpose funds such as impact fee funds are frequently 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.

General Fund	\$	6,306,857
Special Revenues Funds		19,419,052
Debt Service Funds		3,580,582
Capital Project Funds		1,482,232
Enterprise Funds		8,955,081
Internal Service Funds		1,695,578
	\$	<u>41,439,382</u>

**Flagler County Board of County Commissioners
FY 2013-2014**

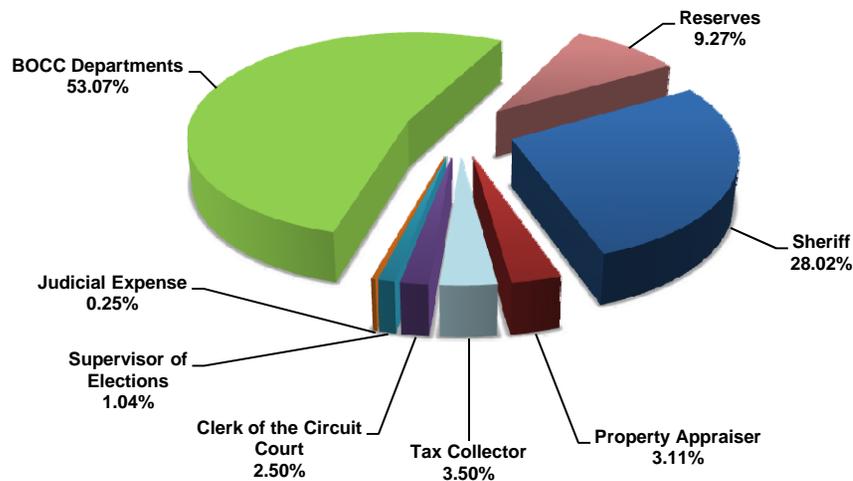
GENERAL FUND

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	\$ 49,597,046
Other Taxes	-
Licenses & Permits	34,000
Intergovernmental Revenue	4,437,742
Charges for Services	4,091,137
Miscellaneous Revenues	388,404
Interfund Transfers	209,762
Excess Fees	1,000,000
Fines & Forfeitures	72,500
Cash Carry Forward	9,767,646
5% Statutory Reduction	(2,507,324)
Total Revenues	\$ 67,090,913

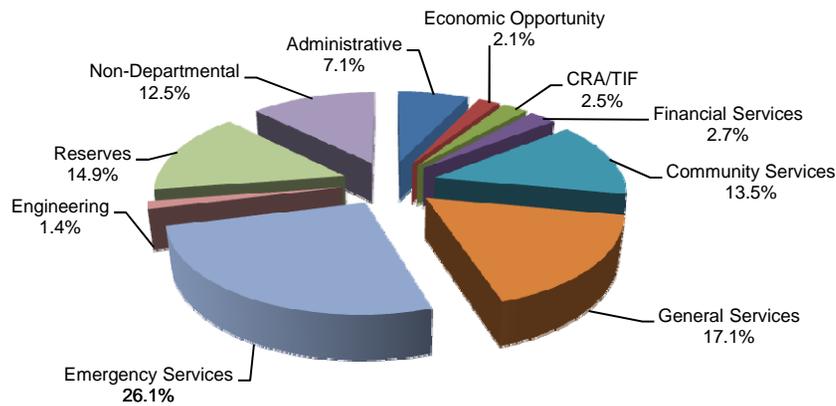
The General Fund services in the budget include: Administration, County Attorney, Financial Services, Community Services, General Services, and Emergency Services. In addition, the General Fund supports the budget of the Constitutional Offices: Sheriff, Property Appraiser, Tax Collector, Clerk of the 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	\$ 18,801,739
Property Appraiser	2,085,615
Tax Collector	2,348,371
Clerk of the Circuit Court	1,163,310
Supervisor of Elections	697,073
Judicial Expense	169,106
	<hr/>
	25,265,214
BOCC Departments	35,603,842
Reserves	6,221,857
Total Expenses	\$ 67,090,913

**Flagler County Board of County Commissioners
FY 2013-2014**

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	2,975,060
Economic Opportunity	898,621
CRA/TIF	1,039,420
Financial Services	1,134,488
Community Services	5,626,611
General Services	7,172,259
Emergency Services	10,932,828
Engineering	582,431
Reserves	6,221,857
Non-Departmental	5,242,124
\$	41,825,699

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

	Fiscal Year 2012/2013	Fiscal Year 2013/201	Difference
Constitutional Officers	\$ 24,238,625	\$ 25,096,108	\$ 857,483
Judicial Expenses	108,620	169,106	\$ 60,486
BOCC Departments	31,985,136	33,665,802	\$ 1,680,666
CRA's	907,320	1,039,419	\$ 132,099
Economic Opportunity	900,272	898,621	\$ (1,651)
Reserves	6,806,857	6,221,857	\$ (585,000)
\$	64,946,830	\$ 67,090,913	\$ 2,144,083

**Flagler County Board of County Commissioners
FY 2013-2014**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY13 BUDGET	FY14 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Board of County Commissioners	408,719	462,796	462,796	0		3-4
Administration	604,740	636,296	636,296	0		3-7
Land Management	179,434	1,275,880	184,440	1,091,440	Timber Sales, Tortoise Relocation, Easements	3-10
County Attorney	520,378	600,088	600,088	0		3-14
Economic Opportunity	900,272	898,621	398,621	500,000	Remainder of \$1M from FY2009	3-17
Engineering	484,269	582,431	321,931	260,500	staff time/Interfund transfer	3-20
Budget Office	365,602	387,633	375,633	12,000	TDC reimbursement for staff time	3-25
Purchasing	235,294	243,016	243,016	0		3-28
Information Technology	472,790	503,839	503,839	0		3-31
Human Resources	220,420	204,144	204,144	0		3-36
County Extension Service	249,421	251,844	251,844	0		3-39
Social Services Administration	148,303	152,704	152,704	0		3-44
Human Services	1,867,733	2,279,840	2,269,840	10,000	Palm Coast Interlocal-Utility Assistance	3-47
Senior Services	809,101	772,418	553,760	218,658	grants, donations, co-pays, medwaiver	3-52
Adult Day Care	197,373	203,704	61,491	142,213	grants, contributions, co-pays	3-56
Congregate Home Delivered Meals	279,755	281,279	(77,759)	359,038	grants, donations	3-59
Social Services Grants	310,415	271,376	0	271,376	grants	3-61
Veterans Services	112,566	118,799	118,799	0		3-65
Library	897,574	1,033,460	968,041	65,419	passport fees, fines, state aid, endowment	3-72
Bunnell Library	49,556	57,043	55,043	2,000	Passport Revenue	3-76
General Services Administration	278,937	369,669	369,669	0		3-80
Fleet Management	375,327	747,002	518,952	228,050	vehicle repair hourly billings, admin. fuel fee	3-82
Facilities Management	1,859,774	2,131,357	1,947,357	184,000	staff time projects/GSB landscape	3-85
Government Services Building	704,995	671,550	444,050	227,500	school board contribution	3-89
Public Transportation	1,760,161	1,532,253	360,809	1,171,444	grants, medicaid, med waiver, bus fares,	3-92
Recreation Facilities	1,356,987	1,390,103	1,261,552	128,551	Staff Time, facility fees, vessell registration fee	3-100
Recreation Services/Carver Gym	88,000	88,000	54,000	34,000	Donations/Crime Prevent./Bunnell/School Brd.	3-103
Bull Creek	78,108	80,140	264	79,876	camping, boat slips, rest. rent, facility usage	3-105
Princess Place Preserve	151,299	162,185	147,685	14,500	camping fees, donations	3-107
ES Administration	224,530	218,462	218,462	0		3-112
Emergency Management General	501,249	505,792	212,672	293,120	EMPG/EMPA Grants	3-115
Emergency Communications 800 MHz	1,259,473	1,269,822	1,250,322	19,500	automation fees	3-120

**Flagler County Board of County Commissioners
FY 2013-2014**

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES		SOURCE DESCRIPTIONS	DETAILS FOUND ON PAGE
	FY13 BUDGET	FY14 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES		
Emergency Flight Operations	758,821	660,446	580,446	80,000	helicopter transport fees	3-125
Fire/Rescue	8,214,123	8,241,944	5,762,319	2,479,625	ambulance fees, fire inspection fees, other	3-128
Emerg. Serv. Other Grants Awarded	95,155	36,362	0	36,362	haz mat, EMS, Homeland Sec	3-137
Value Adjustment Board	10,575	10,575	10,575	0		3-140
Medical Examiner	259,649	276,153	276,153	0		3-143
Pooled Expenditures	2,539,072	2,663,369	1,861,869	801,500	gas reimb., driver education fees	3-145
Interfund Transfers	122,208	148,216	148,216	0		3-144
Tax Increment Financing	907,320	1,039,420	0	1,039,420	ad valorem taxes	3-147
Special Events	0	52,861	20,000	32,861	Feed Flagler Donations/Proj. Grace Carryover	3-149
Reserves	6,806,856	6,221,857	6,221,857	0		3-150
Capital Projects	2,263,227	1,298,225	508,243	789,982	Tourist develop./Carv. Foundation/Vessel Regist.	3-151
Gen'l Liability Insurance	670,023	792,725	792,725	0		3-153
Subtotal BCC Divisions	40,599,584	41,825,699	31,252,764	10,572,935		
Sheriff	18,323,891	18,801,739	18,801,739	0		2-4
Property Appraiser	1,979,725	2,085,615	2,085,615	0		2-10
Tax Collector	2,209,221	2,348,371	1,348,371	1,000,000	Excess Fees	2-13
Clerk of the Circuit Court	1,104,564	1,163,310	1,163,310	0		2-16
Supervisor of Elections	621,225	697,073	697,073	0		2-20
Circuit Court	13,000	13,000	13,000	0		2-26
Court Expenses	5,000	5,000	5,000	0		2-28
Guardian Ad Litem	41,870	41,743	41,743	0		2-300
Pretrial Services	0	60,613	60,613	0		2-32
Court Reporter	2,200	2,200	2,200	0		2-33
County Court	3,000	3,000	3,000	0		2-35
Drug Court	0	0	0	0		2-37
State Attorney	40,350	40,350	40,350	0		2-39
Public Defender	3,200	3,200	3,200	0		2-41
Subtotal Judicial/Constitutional	24,347,246	25,265,214	24,265,214	1,000,000		
Total General Fund	64,946,830	67,090,913	55,517,978	11,572,935		

Flagler County Board of County Commissioners

FY 2013-2014

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Administrative:						
Board of County Commissioners	374,177	88,619	0	0	0	462,796
County Administrator:						
Administration	610,728	25,568	0	0	0	636,296
Land Management	130,615	53,825	0	1,091,440	0	1,275,880
Economic Development	205,353	193,268	0	0	500,000	898,621
County Attorney	500,282	99,806	0	0	0	600,088
Engineering	536,548	21,883	24,000	0	0	582,431
Financial Services						
Budget	377,083	10,550	0	0	0	387,633
Purchasing	237,441	5,575	0	0	0	243,016
Information Technology	351,230	152,609	0	0	0	503,839
Community Services:						
Human Resources	188,639	15,505	0	0	0	204,144
County Extension Services	207,392	44,452	0	0	0	251,844
Social Services Admin	138,539	14,165	0	0	0	152,704
Human Services	160,173	3,310	0	0	2,116,357	2,279,840
Senior Services	209,676	546,743	0	0	15,999	772,418
Adult Day Care	175,663	28,041	0	0	0	203,704
Congregate Meals	42,123	239,156	0	0	0	281,279
Social Services Grants	0	0	0	0	271,376	271,376
Veterans Services	111,729	6,570	0	0	500	118,799
Library	687,032	149,428	197,000	0	0	1,033,460
Bunnell Library	27,652	6,391	23,000	0	0	57,043
General Services:						
General Services-Administration	358,919	10,750	0	0	0	369,669
Fleet Management	496,911	250,091	0	0	0	747,002
Facilities Management	1,223,835	740,152	167,370	0	0	2,131,357
Government Services Building	671,550	0	0	0	0	671,550
Public Transportation	980,084	472,169	0	0	80,000	1,532,253
Recreation Facilities	601,969	566,083	43,500	0	110,000	1,321,552
Recreation Facilities - Vessel Registration	0	19,539	49,012	0	0	68,551
Recreation - Carver Gym	0	33,000	55,000	0	0	88,000
Bull Creek	35,217	44,923	0	0	0	80,140
Princess Place Preserve	125,845	36,340	0	0	0	162,185

Flagler County Board of County Commissioners

FY 2013-2014

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Emergency Services:						
Administration	31,724	186,738	0	0	0	218,462
Emergency Management/EMPA & EMPG	245,723	260,069	0	0	0	505,792
Emergency Communications/800 MHz	0	427,147	0	842,675	0	1,269,822
Emergency Flight Operations	219,342	356,104	85,000	0	0	660,446
Fire/Rescue	6,409,957	1,000,628	727,300	104,059	0	8,241,944
Emergency Services Grants	0	21,362	15,000	0	0	36,362
Subtotal BOCC Departments	16,673,151	6,130,559	1,386,182	2,038,174	3,094,232	29,322,298
% of Allocation	57%	21%	5%	7%	11%	
Non-Departmental:						
Value Adjustment Board	0	10,575	0	0	0	10,575
Medical Examiner	0	252,145	0	0	24,008	276,153
Interfund Transfers	0	0	0	0	148,216	148,216
Pooled Expenditures	40,000	1,444,363	102,000	240,000	837,006	2,663,369
Special Events	0	52,861	0	0	0	52,861
Tax Increment Financing	0	0	0	0	1,039,420	1,039,420
Reserves	0	6,221,857	0	0	0	6,221,857
General Fund Capital Projects	0	0	0	0	1,298,225	1,298,225
General Liability Insurance	0	792,725	0	0	0	792,725
Subtotal Non-Department	40,000	8,774,526	102,000	240,000	3,174,651	12,503,401
Total BOCC Funding	16,713,151	14,905,085	1,488,182	2,278,174	6,268,883	41,825,699

GENERAL FUND - BOCC DEPARTMENTS ONLY

Category Level	Amount	% Allocation
Personal Services	16,673,151	40%
Operating Expenses	6,130,559	15%
Capital Outlay	1,386,182	3%
Debt Service	2,038,174	5%
Other	3,094,232	7%
Subtotal BOCC Departments	29,322,298	70%
Non-Departmental	6,281,544	15%
Reserves	6,221,857	15%
Total BOCC Funding	41,825,699	100%

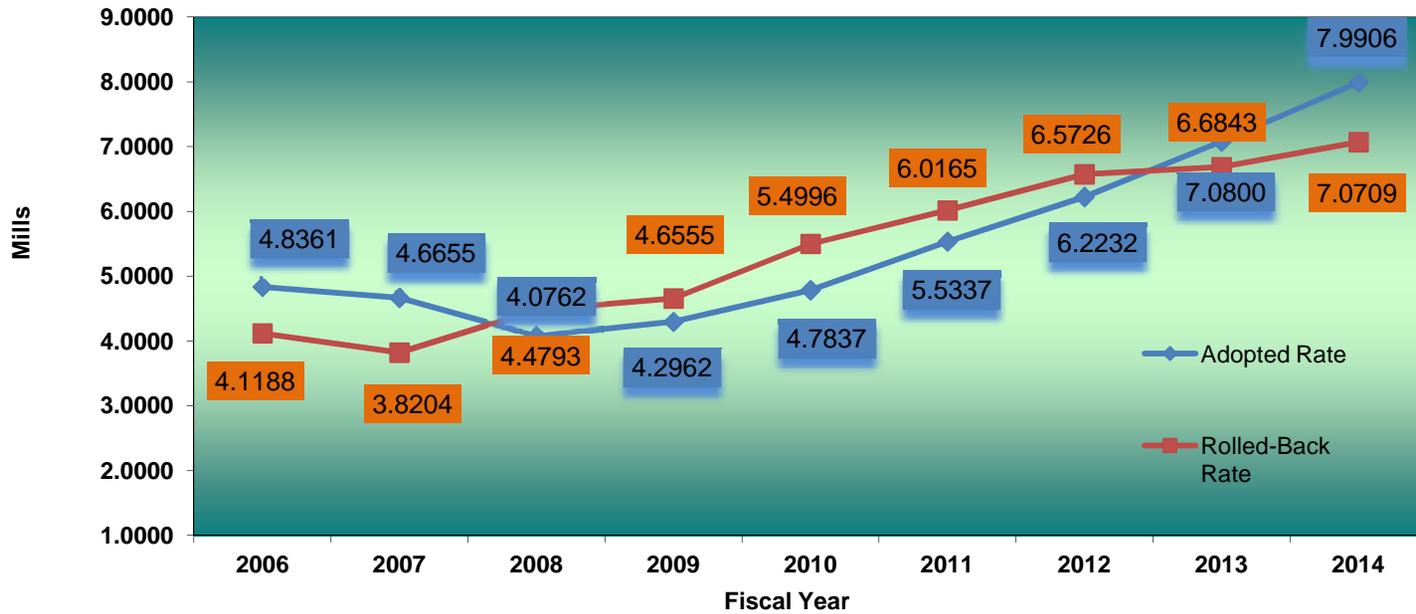
For Constitutional figures see Section 2

**Flagler County Board of County Commissioners
FY 2013-2014**

FLAGLER COUNTY HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

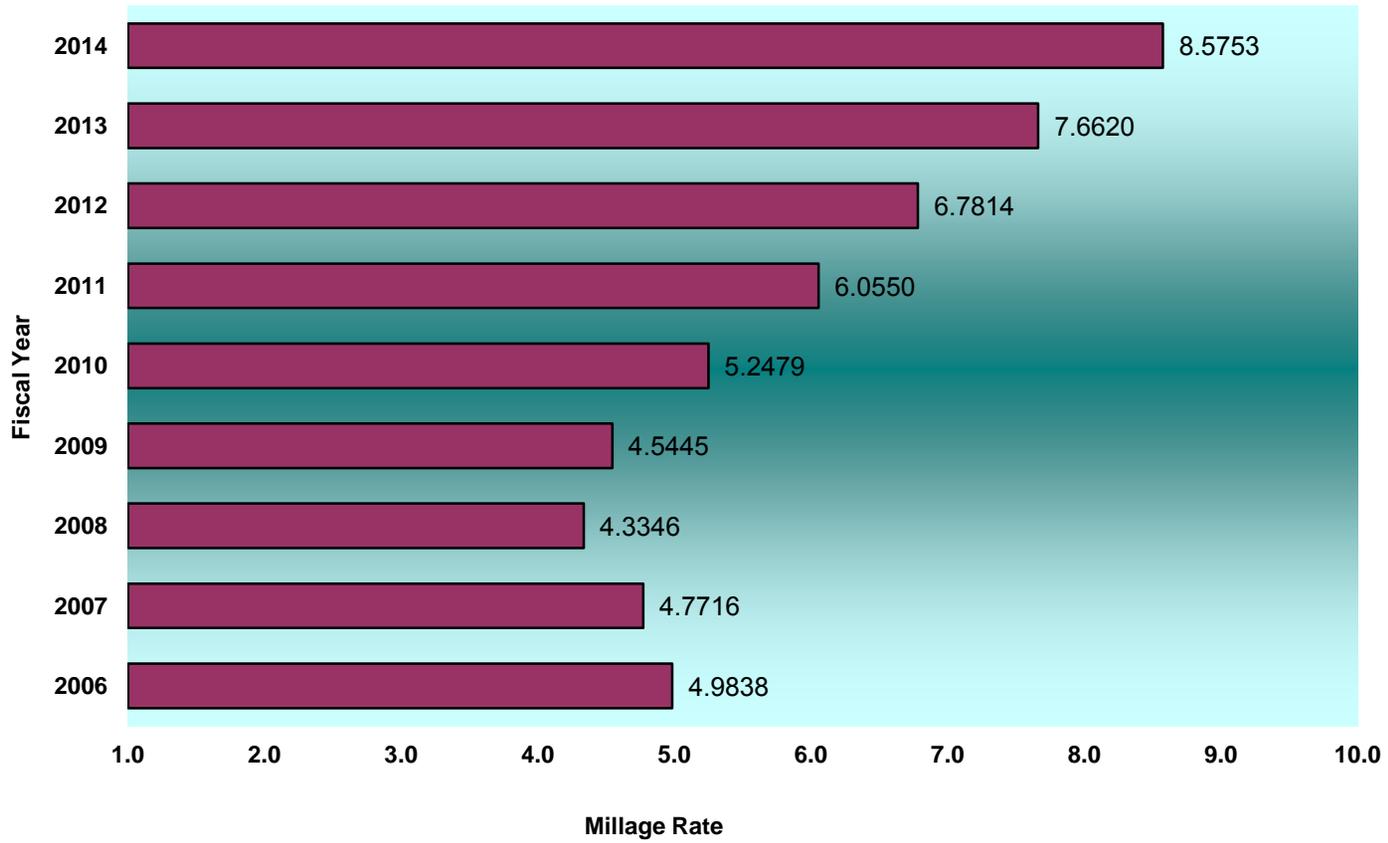
Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	ESL Millage Rate	Debt Service Millage Rate	Combined Millage Rate
2006	7,882,141,066	4.8361	-	0.1477	4.9838
2007	10,903,361,208	4.6655	-	0.1061	4.7716
2008	12,184,917,324	4.0762	-	0.2584	4.3346
2009	11,200,626,942	4.2962	-	0.2483	4.5445
2010	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
2014	6,206,923,927	7.9906	0.2500	0.3347	8.5753

General Fund Rollback Rate vs. Adopted Rate

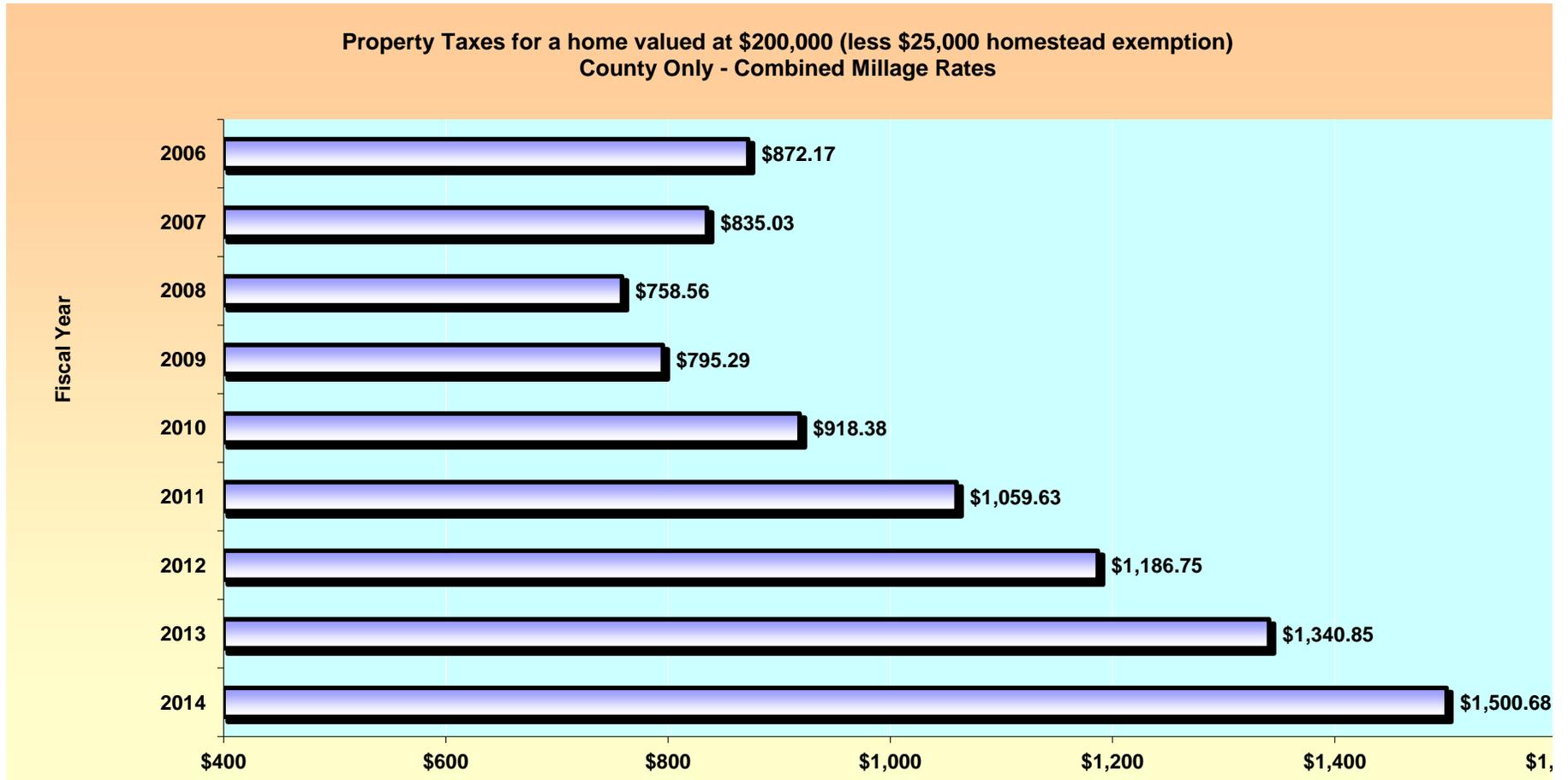


Flagler County Board of County Commissioners
FY 2013-2014

History of Combined Millage Rate



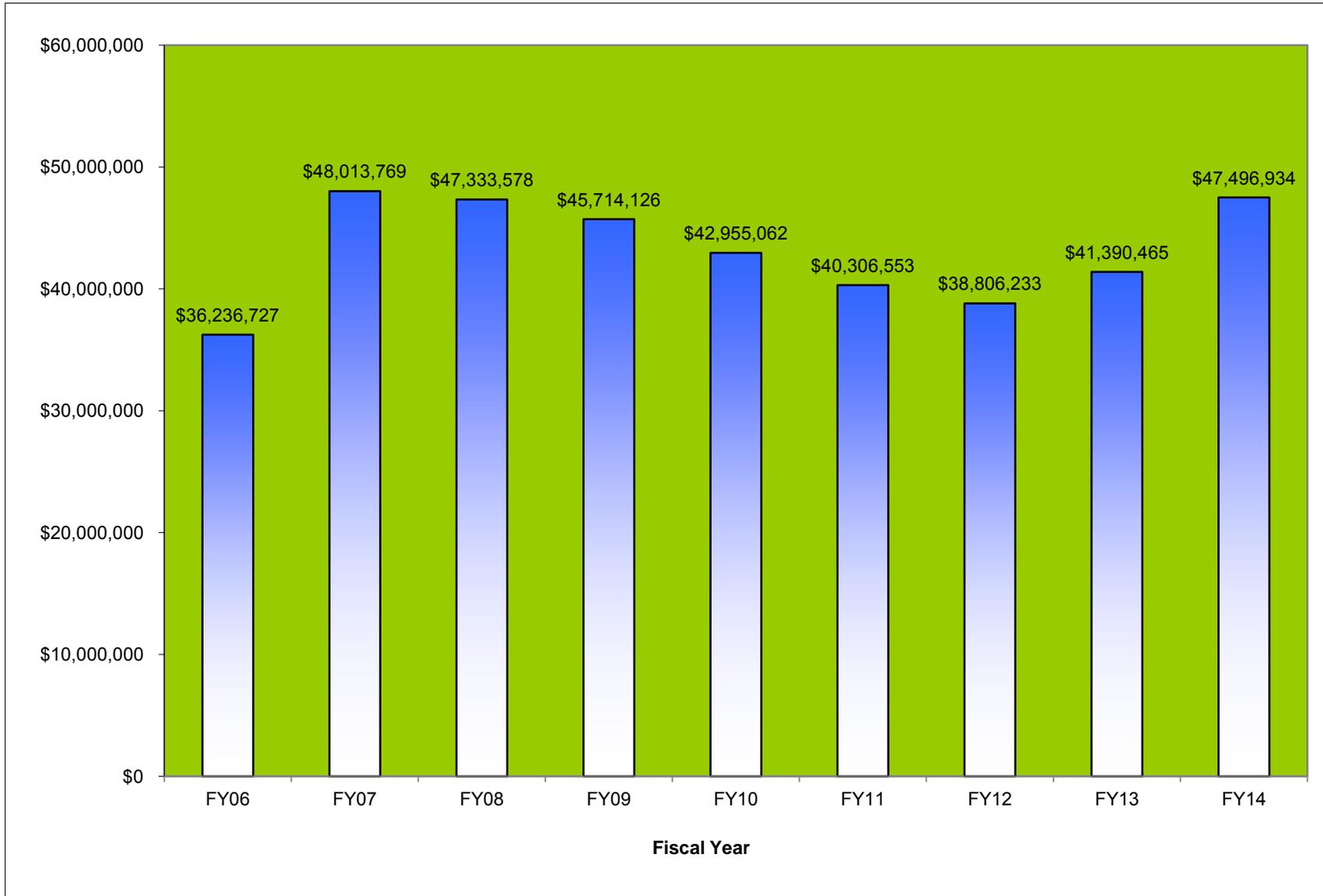
Flagler County Board of County Commissioners
FY 2013-2014



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 2013-2014

PROPERTY TAX LEVIED FOR THE GENERAL FUND
(LESS 5% STATUTORY REDUCTION)



**Flagler County Board of County Commissioners
FY 2013-2014**

EXAMPLE OF A HOMEOWNER'S TAX BILL

2013 Approved 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	5.3350	10.0000	4.2705
% of Total Tax Bill		12%	29%	24%	38%	20%
TOTAL - COUNTY-WIDE	8.5753	8.5753	8.5753	8.5753	8.5753	8.5753
% of Total Tax Bill	51.6%	45.3%	36.4%	39.0%	32.2%	41.0%
TOTAL - SCHOOL DISTRICT	7.4420	7.4420	7.4420	7.4420	7.4420	7.4420
% of Total Tax Bill	44.7%	39.3%	31.6%	33.9%	27.9%	35.6%
ST. JOHN'S RIVER WATER MGT. DISTRICT	0.3283	0.3283	0.3283	0.3283	0.3283	0.3283
% of Total Tax Bill	2.0%	1.7%	1.4%	1.5%	1.2%	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	0.2533	0.2533	0.2533	0.2533	0.2533	0.2533
% of Total Tax Bill	1.5%	1.3%	1.1%	1.2%	1.0%	1.2%
TOTAL TAX BILL	16.6334	18.9334	23.5840	21.9684	26.6334	20.9039

**Flagler County Board of County Commissioners
FY 2013-2014**

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.

FY13 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY13 and reflects countywide values as of January 1, 2012.	6,154,947,640
FY13 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for FY14. It reflects an estimate of the countywide value on January 1, 2013 and is used for preliminary revenue estimates.	6,140,000,000
FY13 July 1 Certified Taxable Value	This is a certified report of the January 1, 2013 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	6,206,923,927
<p>Following is a breakout of the increase (decrease) over the FY13 Final Prior Year Gross Taxable Value:</p>		
	Existing Properties	6,559,825
	New Construction	45,416,462
	<u>Total</u>	<u>51,976,287</u> 0.84%

**Flagler County Board of County Commissioners
FY 2013-2014**

2013 COUNTYWIDE TAXABLE VALUES

Description	2013 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	\$ 3,689,298,781	8.5753	\$ 31636843.84	\$ 30,055,002	59.44%
City of Flagler Beach	\$ 458,249,683	8.5753	\$ 3,929,629	\$ 3,733,147	7.38%
City of Bunnell	\$ 140,615,443	8.5753	\$ 1,205,820	\$ 1,145,529	2.27%
Town of Beverly Beach	\$ 46,013,607	8.5753	\$ 394,580	\$ 374,851	0.74%
Town of Marineland	\$ 3,561,866	8.5753	\$ 30,544	\$ 29,017	0.06%
Subtotal: Incorporated Areas	\$ 4,337,739,380	8.5753	\$ 37,197,417	\$ 35,337,546	69.89%
Plus: Unincorporated Areas	\$ 1,869,184,547	8.5753	\$ 16,028,818	\$ 15,227,377	30.11%
Totals: Countywide	\$ 6,206,923,927	8.5753	\$ 53,226,235	\$ 50,564,923	100.00%

* **Adopted Millage Rate** is the cumulative total of the General Fund (7.9906) plus the voted ESL (0.25) and Debt Service (0.3347) millage rates.

Flagler County Board of County Commissioners
FY 2013-2014

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 – FY12-13 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:

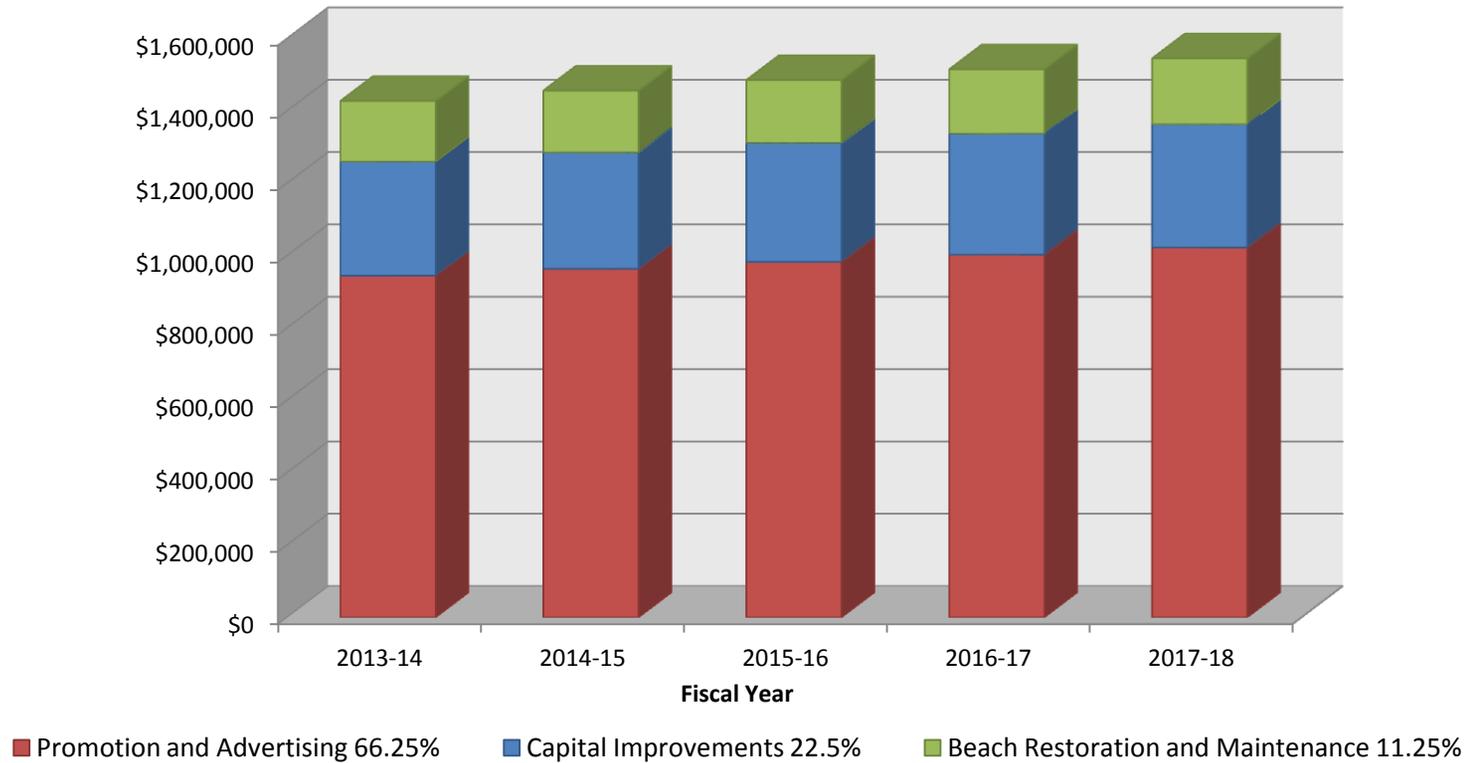
- Personal Services
- Operating Expenditures/Expenses
- Capital Outlay
- Debt Service
- Grants and Aids
- Other Financing Uses

**Flagler County Board of County Commissioners
FY 2013-2014**

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 5% to over \$1.6M in FY2012-13. A conservative budget of \$1.4M is included in the FY2013-14 Approved Budget. A five year projection of future revenues with increases of 2% per year keeps revenues between the \$1.4M and \$1.6M. 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 Section 5-Special Revenue Funds for details regarding these funds.

Five Year Projection of Tourist Development Revenues

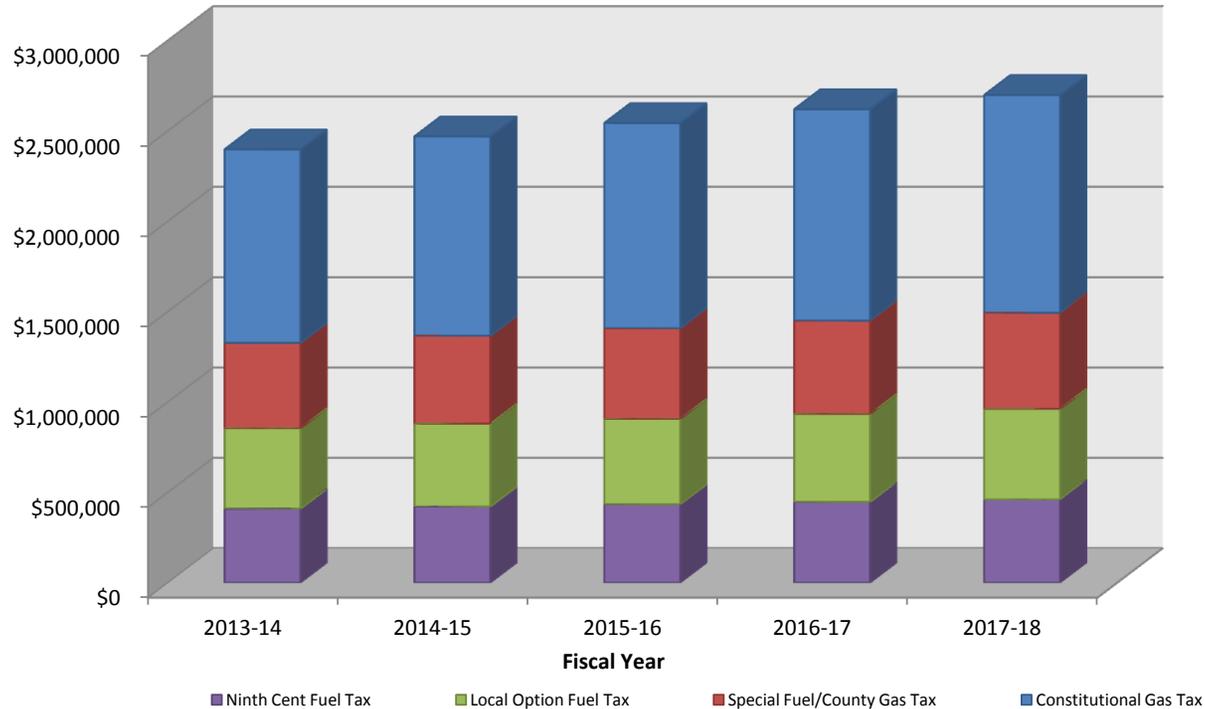


**Flagler County Board of County Commissioners
FY 2013-2014**

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 \$2.2M over the last three fiscal years. A five year projection of future revenues with 3% increases each year increases revenues from approximately \$2.4M to \$2.8M over five years. The 3% is based upon the FY11-12 actuals which were 6% above FY10-11 and an estimated 3% increase in the FY13-14 Budget over FY12-13 Budget based upon estimates provided by the Office of Economic and Demographic Research. For further details regarding the specific taxes and their use, please refer to Section 4 of this document- Other Operating Funds.

Five Year Projection of Fuel Tax Revenue



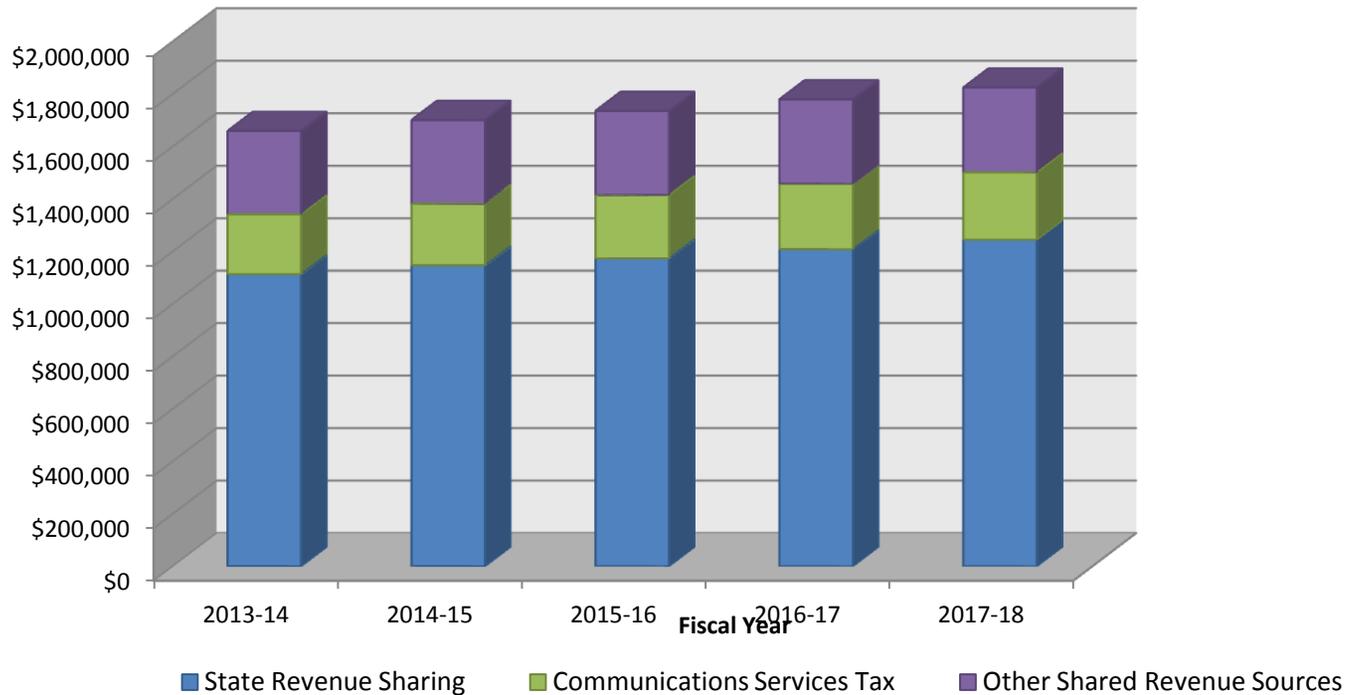
**Flagler County Board of County Commissioners
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SHARED REVENUES

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 increased 5% for FY13-14 over FY12-13 Budget with a 2% projected increase each year following. The County has seen an increase of over 2% in each of the last three 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
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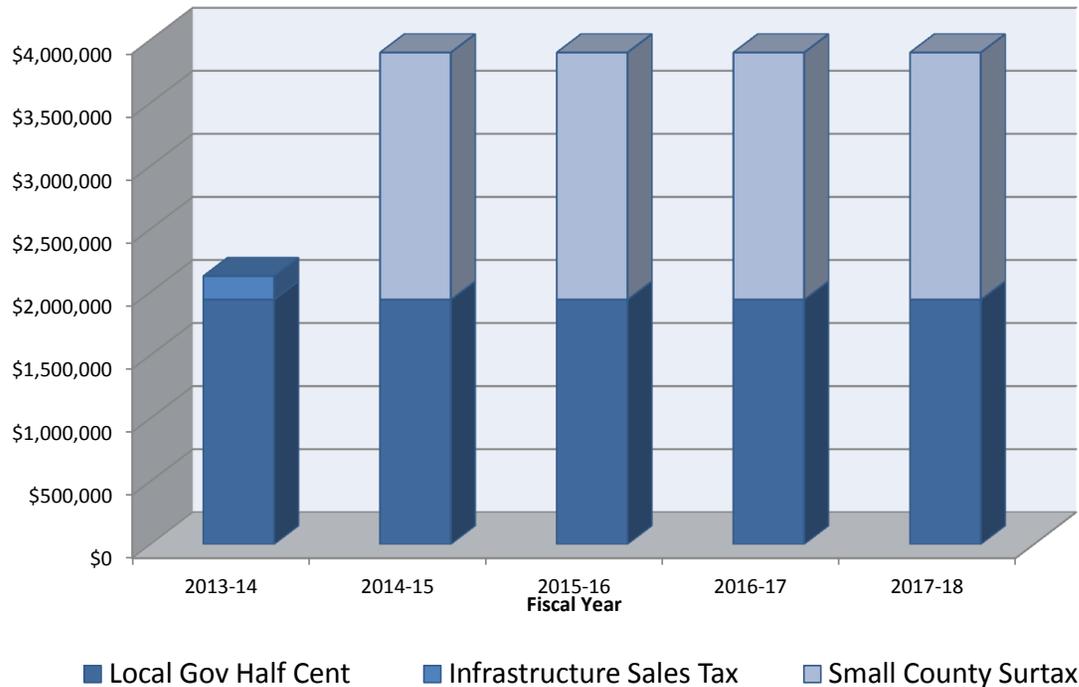
SALES TAXES

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 Government 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
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POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 10-11	BUDGETED FY 11-12	BUDGETED FY 12-13	APPROVED FY 13 -14	APPROVED Change	Description of change
<u>GENERAL FUND</u>						
BOARD OF COUNTY COMMISSIONERS	5.00	5.00	5.00	5.00	0.00	
COUNTY ADMINISTRATION	7.00	6.20	6.20	6.00	(0.20)	delete Sr. Special Projects/Grants Coord
LAND MANAGEMENT	0.00	2.00	2.00	2.00	0.00	
COUNTY ATTORNEY	4.00	4.00	4.00	4.00	0.00	
ECONOMIC OPPORTUNITY	0.00	2.00	2.00	2.50	0.50	add Economic Development Intern
ENGINEERING	5.00	5.00	5.67	6.00	0.33	transferred from County Transportation Trust
FINANCIAL SERVICES:						
Budget	6.00	6.00	5.00	5.00	0.00	
Purchasing	4.00	4.00	4.00	4.00	0.00	
Information Technology	5.00	5.00	5.00	5.00	0.00	
 Total	15.00	15.00	14.00	14.00	0.00	
COMMUNITY SERVICES:						
Human Resources	3.00	3.00	3.00	2.30	(0.70)	transferred to Health Insurance Fund 603
County Extension Services	5.00	5.00	5.00	5.30	0.30	add WEP Coordinator
Social Services	15.75	15.75	14.75	14.75	0.00	
Social Services-Safe Haven Grant	0.00	1.00	0.60	0.60	0.00	
Veteran's Services	2.00	2.00	2.00	2.00	0.00	
Library Services	17.70	16.20	15.25	16.25	1.00	increased 2 PT positions to FT to increase hours
 Total	43.45	42.95	40.60	41.20	0.60	
GENERAL SERVICES:						
General Services Administration	5.00	4.50	4.50	5.50	1.00	add Senior Chief of Trades
Fleet Management	6.00	6.00	6.00	9.00	3.00	consolidation with Sheriff Fleet during FY13
Facilities Management	23.00	25.00	25.00	28.00	3.00	add 3 Tradesworkers (1) I and (2) III
Public Transportation	23.50	26.38	27.80	28.30	0.50	transferred from Solid Waste Fund
Recreation Facilities	12.50	13.50	13.50	13.50	0.00	
Princess Place Preserve	3.00	3.00	3.00	3.00	0.00	
Bull Creek	1.00	1.00	1.00	1.00	0.00	
Recreation Services (Carver Gym)	2.00	0.00	0.00	0.00	0.00	
 Total	76.00	79.38	80.80	88.30	7.50	

**Flagler County Board of County Commissioners
FY 2013-2014**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 10-11	BUDGETED FY 11-12	BUDGETED FY 12-13	APPROVED FY 13 -14	APPROVED Change	Description of change
EMERGENCY SERVICES:						
Emergency Services Administration	1.75	1.25	0.75	0.75	0.00	
Emergency Management General	3.50	3.50	4.00	4.00	0.00	
Emergency Services Grants	0.00	0.80	0.80	0.00	(0.80)	delete Sr. Special Projects/Grants Coordinator
Emergency Flight Operations	2.00	2.00	2.00	2.00	0.00	
Fire/Rescue	84.00	83.00	83.00	83.00	0.00	
Total	91.25	90.55	90.55	89.75	(0.80)	
TOTAL GENERAL FUND	246.70	252.08	250.82	258.75	7.93	
<u>CONSTITUTIONAL & JUDICIAL</u>						
Clerk of the Court	29.00	29.00	29.00	29.00	0.00	
Property Appraiser	31.00	28.00	28.00	28.00	0.00	
Tax Collector	30.00	30.00	30.00	30.00	0.00	
Sheriff's Office - full time	253.00	256.00	259.00	254.00	(5.00)	
- part time (full time equivalent)	26.00	29.00	26.00	24.00	(2.00)	
Supervisor of Elections	6.00	6.00	6.00	6.00	0.00	
Guradian Ad Litem	0.50	0.75	0.75	1.00	0.25	increase hours
PreTrial Services	0.00	0.00	0.00	1.00	1.00	add 1 position for the new services
TOTAL CONSTITUTIONAL & JUDICIAL	375.50	378.75	378.75	373.00	(5.75)	
<u>SPECIAL REVENUE FUNDS</u>						
Court Innovations (Drug Court)	1.00	1.00	1.00	1.00	0.00	
Teen Court	1.00	1.00	1.00	1.00	0.00	
Law Library	0.30	0.30	0.25	0.25	0.00	
TOTAL SPECIAL REVENUE FUNDS	2.30	2.30	2.25	2.25	0.00	

**Flagler County Board of County Commissioners
FY 2013-2014**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

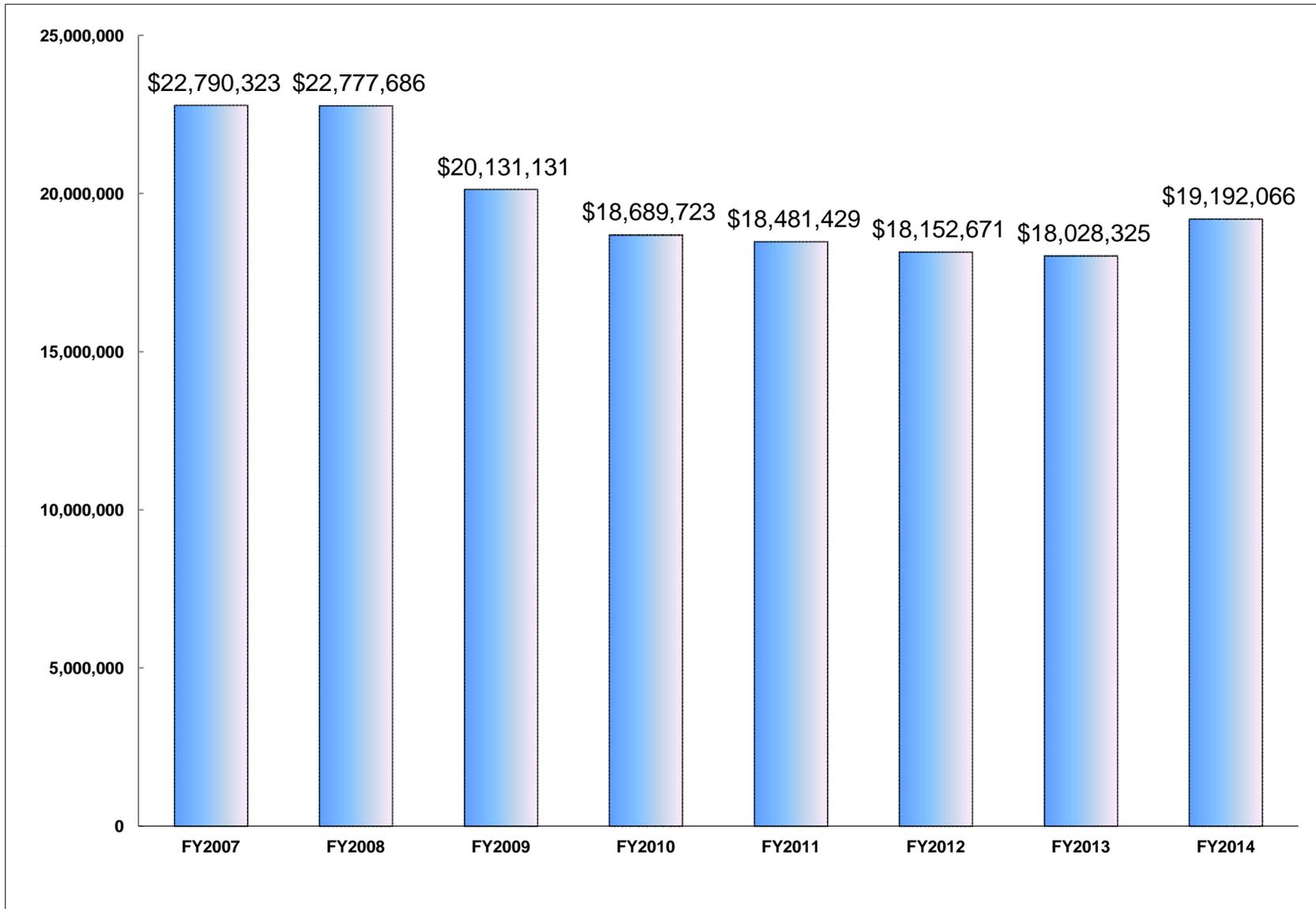
DEPARTMENT/DIVISION	BUDGETED FY 10-11	BUDGETED FY 11-12	BUDGETED FY 12-13	APPROVED FY 13 -14	APPROVED Change	Description of change
<u>ENTERPRISE AND OTHER OPERATING FUNDS</u>						
Airport	6.00	6.00	6.00	6.00	0.00	
Utilities	2.50	2.50	2.50	2.50	0.00	
Solid Waste - Landfill	2.50	2.50	2.50	2.50	0.00	
Residential Solid Waste Collection	1.00	1.00	1.00	0.50	(0.50)	transferred to Public Transportation
Health Insurance Fund	0.00	0.00	0.00	0.70	0.70	Transferred from Human Resources
County Transportation Trust - Public Works:						
Administration	3.00	3.00	3.33	3.00	(0.33)	transferred to Engineering
Roadway Maintenance	17.00	17.00	17.00	17.00	0.00	
Municipal Services Fund:						
Planning & Zoning - Growth Management	6.00	5.50	4.50	4.50	0.00	
Code Enforcement	2.00	2.00	2.00	2.00	0.00	
Building Fund	6.00	5.50	5.50	6.50	1.00	add Central Permitting Technician
Emergency Communications - E911	2.75	2.75	2.75	2.75	0.00	
TOTAL ENTERPRISE AND OTHER OPERATING FUNDS	48.75	47.75	47.08	47.95	0.87	
GRAND TOTAL	673.25	680.88	678.90	681.95	3.05	

Position Count Summary for BOCC ONLY

	BUDGETED FY 10-11	BUDGETED FY 11-12	BUDGETED FY 12-13	Approved FY 13-14	Change
General Fund	246.70	252.08	250.82	258.75	7.93
Special Revenue Funds	39.05	38.05	37.33	38.00	0.67
Enterprise and Internal Service Funds	12.00	12.00	12.00	12.20	0.20
Total BOCC Position Count	297.75	302.13	300.15	308.95	8.80

Flagler County Board of County Commissioners
FY 2013-2014

SUMMARY OF PERSONAL SERVICES BOCC ONLY - ALL FUNDS



**Flagler County Board of County Commissioners
FY 2013-2014**

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)	10,546,215	32,175	724,666	862,761	1,478,498	2,135,900	326,182	40,000	16,146,397
COUNTY TRANSP TRUST (Fund 102)	803,335	0	4,500	61,800	59,160	170,000	61,444	0	1,160,239
LAW LIBRARY (Fund 107)	8,954	0	0	685	622	2,125	22	0	12,408
MUNICIPAL SERVICES (Fund 180)	355,650	0	0	27,234	24,718	55,250	4,425	0	467,277
BUILDING (FUND 181)	366,438	0	0	28,032	25,467	55,250	8,679	0	483,866
COURT INNOVATIONS (Fund 197)	37,075	0	0	2,836	2,577	8,500	93	0	51,081
TEEN COURT (Fund 198)	44,559	0	0	3,409	3,097	8,500	111	0	59,676
EMERGENCY COMMUNICATIONS E911 (Fund 302)	110,486	0	0	8,452	10,366	23,375	276	0	152,955
AIRPORT (Fund 401)	214,125	0	5,000	16,763	17,227	51,000	9,641	0	313,756
SOLID WASTE (Fund 402)	90,525	0	0	6,925	6,291	21,250	4,191	0	129,182
UTILITIES (Fund 404)	110,509	0	2,000	8,607	7,819	21,250	3,797	0	153,982
RESIDENTIAL SOLID WASTE COLLECT (Fund 405)	16,448	0	0	1,258	1,143	4,250	41	0	23,140
HEALTH INSURANCE (Fund 603)	27,999	0	0	2,142	1,946	5,950	70	0	38,107
	12,732,318	32,175	736,166	1,030,904	1,638,931	2,562,600	418,972	40,000	19,192,066

Personal Services dollars allocated to Health Insurance

13.35%

**Flagler County Board of County Commissioners
FY 2013-2014**

POPULATION AND AUTHORIZED POSITION COUNTS

	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	Budgeted FY 11-12	Budgeted FY 12-13
*Population	61,541	69,683	78,617	89,075	93,568	95,512	94,901	95,512	95,696	97,160
Number of BOCC Only Employees	253	307	329	349.5	346.5	303.7	285.75	297.75	302.13	300.15
Employees per capita	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	Ratio - 1:324
Population Change	15.98%	13.23%	12.82%	13.30%	5.04%	2.08%	-0.64%	0.64%	0.19%	1.53%
Employee Change	10.99%	21.58%	7.17%	6.23%	-0.86%	-12.35%	-5.91%	4.20%	1.47%	-0.66%

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 2013-2014**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>General Fund (001)</u>				
Revenues				
Ad Valorem Taxes	41,136,387	39,619,917	43,568,911	49,597,046
Licenses & Permits	1,033,267	32,952	34,000	34,000
Intergovernmental Revenue	3,651,167	4,561,460	5,951,334	4,437,742
Charges for Services	5,379,355	5,460,031	4,121,049	4,091,137
Fines & Forfeitures	87,350	80,668	79,500	72,500
Miscellaneous Revenues	887,478	894,328	428,409	388,404
Interfund Transfers	14,523	119,685	1,045,693	209,762
Other Sources	5,468	573,321	233,045	0
Excess Fees	1,524,844	1,398,962	1,434,000	1,000,000
Less 5%	0	0	(2,466,088)	(2,507,324)
Cash Carry Forward	0	0	10,516,977	9,767,646
Total Revenues	53,719,839	52,741,324	64,946,830	67,090,913
Expenses				
General Government	11,440,749	10,988,201	11,654,752	14,144,780
Public Safety	12,387,115	12,348,903	12,181,474	11,567,455
Physical Environment	254,932	241,995	260,171	298,935
Transportation	1,837,911	2,208,425	2,244,430	2,114,684
Debt Service	0	0	0	240,000
Economic Environment	281,869	320,308	1,012,838	1,017,420
Human Services	3,529,528	4,150,826	3,838,020	4,392,621
Cultural/Recreation	2,943,030	2,739,192	4,199,751	3,827,099
Other Non-Operating	53,110	51,000	38,000	35,000
Court Related	432,737	516,236	605,766	296,949
Interfund Transfers	24,122,426	23,159,660	22,104,771	22,849,113
Reserves/Contingency	0	0	6,806,857	6,221,857
Pending Grants				85,000
Total Expenses	57,283,407	56,724,746	64,946,830	67,090,913

**Flagler County Board of County Commissioners
FY 2013-2014**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Public Works (Fund 102)</u>				
Revenues				
Other Taxes	742,221	766,170	749,085	791,232
Intergovernmental Revenue	675,056	715,197	720,376	733,218
Charges for Services	216,117	364,203	213,600	213,600
Miscellaneous Revenues	41,663	8,026	6,194	8,696
Interfund Transfers	209,978	182	0	0
Less 5%	0	0	(71,445)	(87,337)
Cash Carry Forward	0	0	429,766	470,581
Total Revenues	1,885,035	1,853,778	2,047,576	2,129,990
Expenses				
Transportation	1,752,478	2,098,596	1,783,403	1,995,638
Interfund Transfer	0	0	0	10,500
Reserves/Contingency	0	0	264,173	123,852
Total Expenses	1,752,478	2,098,596	2,047,576	2,129,990
<u>Legal Aid Fund (Fund 105)</u>				
Revenues				
Fines & Forfeitures	19,773	16,907	17,000	17,000
Miscellaneous Revenues	32	29	10	30
Interfund Transfers	20,383	26,526	23,500	28,192
Less 5%	0	0	(851)	(851)
Cash Carry Forward	0	0	5,617	832
Total Revenues	40,188	43,462	45,276	45,204
Expenses				
Human Services	45,254	45,254	45,276	45,204
Total Expenses	45,254	45,254	45,276	45,204
<u>Law Enforcement Trust (Fund 106)</u>				
Revenues				
Fines & Forfeitures	80,075	56,582	35,000	35,000
Miscellaneous Revenues	495	225	250	250
Less 5%	0	0	(1,763)	(1,750)
Cash Carry Forward	0	0	116,042	115,551
Total Revenues	80,570	56,807	149,529	149,051
Expenses				
Public Safety	34,632	305,242	149,529	149,051
Total Expenses	34,632	305,242	149,529	149,051

**Flagler County Board of County Commissioners
FY 2013-2014**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Law Library (Fund 107)</u>				
Revenues				
Fines & Forfeitures	19,803	17,096	16,844	15,408
Miscellaneous Revenues	73	63	40	40
Less 5%	0	0	(844)	(770)
Cash Carry Forward	0	0	18,821	15,212
Total Revenues	19,876	17,159	34,861	29,890
Expenses				
Court Related	20,692	20,191	14,779	23,898
Reserves/Contingency	0	0	20,082	5,992
Total Expenses	20,692	20,191	34,861	29,890
<u>Court Facilities (Fund 108)</u>				
Revenues				
Fines & Forfeitures	230,589	221,846	200,000	220,000
Miscellaneous Revenues	2,864	3,654	1,000	1,000
Less 5%	0	0	(10,050)	(11,050)
Cash Carry Forward	0	0	1,074,358	1,069,320
Total Revenues	233,453	225,500	1,265,308	1,279,270
Expenses				
Court Related	43,744	59,089	77,133	603,900
Reserves/Contingency	0	0	1,188,175	675,370
Total Expenses	43,744	59,089	1,265,308	1,279,270
<u>Tourist Development Capital Projects (Fund 109)</u>				
Revenues				
Other Taxes	298,504	353,024	289,607	315,000
Miscellaneous Revenues	4,335	3,188	1,000	3,000
Less 5%	0	0	(14,480)	(15,750)
Cash Carry Forward	0	0	1,229,357	1,671,091
Total Revenues	302,839	356,212	1,505,484	1,973,341
Expenses				
Cultural/Recreation	162,847	305,987	1,323,274	1,823,341
Interfund Transfers	0	0	182,210	150,000
Total Expenses	162,847	305,987	1,505,484	1,973,341

**Flagler County Board of County Commissioners
FY 2013-2014**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Tourist Development Promotions & Advertising (Fund 110)</u>				
Revenues				
Other Taxes	828,794	1,039,458	852,731	945,000
Miscellaneous Revenues	6,847	2,270	2,000	2,000
Less 5%	0	0	(42,637)	(45,000)
Cash Carry Forward	560,588	0	900,000	635,461
Total Revenues	1,396,229	1,041,728	1,712,094	1,537,461
Expenses				
Economic Environment	590,504	1,517,321	1,712,094	1,537,461
Total Expenses	590,504	1,517,321	1,712,094	1,537,461
<u>Tourist Development Beach Restoration (Fund 111)</u>				
Revenues				
Other Taxes	149,252	176,512	144,803	168,000
Intergovernmental Revenue	47,000	0	42,300	0
Miscellaneous Revenues	2,471	1,942	1,000	1,200
Less 5%	0	0	(7,240)	(8,000)
Cash Carry Forward	0	0	1,012,755	1,256,255
Total Revenues	198,723	178,454	1,193,618	1,417,455
Expenses				
Physical Environment	477	960,597	1,193,618	1,417,455
Total Expenses	477	960,597	1,193,618	1,417,455
<u>Constitutional Gas Tax (Fund 112)</u>				
Revenues				
Intergovernmental Revenue	2,002,372	2,457,022	17,639,876	16,128,931
Miscellaneous Revenues	6,225	2,000	2,000	5,000
Less 5%	0	0	(42,341)	(43,067)
Cash Carry Forward	0	0	2,372,279	2,424,751
Total Revenues	2,008,597	2,459,022	19,971,814	18,515,615
Expenses				
Transportation	1,835,952	1,900,494	17,663,280	16,448,104
Cultural/Recreation	0	1,824,865	0	0
Reserves/Contingency	0	0	2,308,534	2,067,511
Total Expenses	1,835,952	3,725,359	19,971,814	18,515,615

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Environmentally Sensitive Lands (Fund 117)</u>				
Revenues				
Miscellaneous Revenues	2,717	1,621	1,000	1,800
Cash Carry Forward	0	0	650,046	132,360
Total Revenues	2,717	1,621	651,046	134,160
Expenses				
Physical Environment	2,005	41,092	651,046	134,160
Total Expenses	2,005	41,092	651,046	134,160
<u>Environmentally Sensitive Lands 2008 (Fund 119)</u>				
Revenues				
Ad Valorem Taxes	423,105	2,575	0	0
Intergovernmental Revenue	0	150,310	117,500	64,040
Miscellaneous Revenues	3,232	2,740	0	0
Interfund Transfer	0	0	68,500	0
Less 5%	0	0	(5,875)	0
Cash Carry Forward	0	0	1,142,955	1,018,489
Total Revenues	426,337	155,625	1,323,080	1,082,529
Expenses				
Physical Environment	1,475	9,037	1,045,240	985,162
Culture/Recreation	0	229,479	277,840	97,367
Interfund Transfer	0	0	0	0
Total Expenses	1,475	238,516	1,323,080	1,082,529
<u>Utility Regulatory Authority (Fund 120)</u>				
Revenues				
Miscellaneous Revenues	85	70	30	30
Less 5%	0	0	(2)	(2)
Cash Carry Forward	0	0	21,437	21,508
Total Revenues	85	70	21,465	21,536
Expenses				
Physical Environment	0	21,286	7,885	7,885
Reserves/Contingency	0	0	13,580	13,651
Total Expenses	0	21,286	21,465	21,536

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>800 MHz System Escrow Account (Fund 126)</u>				
Revenues				
Miscellaneous Revenues	1,209	0	0	0
Cash Carry Forward	0	0	600,000	900,000
Total Revenues	1,209	0	600,000	900,000
Expenses				
Public Safety	168	0	500	500
Reserves/Contingency	0	0	599,500	899,500
Total Expenses	168	0	600,000	900,000
<u>Transportation Impact Fee East- Old (Fund 130)</u>				
Revenues				
Intergovernmental Revenue	708,424	25,125	0	7,500,000
Miscellaneous Revenues	11,271	3,500	1,300	7,500
Less 5%	0	0	0	(375)
Cash Carry Forward	0	0	2,683,260	2,691,869
Total Revenues	719,695	28,625	2,684,560	10,198,994
Expenses				
Transportation	712,775	2,449,923	600	7,601,400
Interfund Transfer	0	0	0	0
Reserves/Contingency	0	0	2,683,960	2,597,594
Total Expenses	712,775	2,449,923	2,684,560	10,198,994
<u>Transportation Impact Fee West (Fund 131)</u>				
Revenues				
Miscellaneous Revenues	19,152	21,267	17,575	300
Less 5%	0	0	(878)	0
Cash Carry Forward	0	0	127,113	130,905
Total Revenues	19,152	21,267	143,810	131,205
Expenses				
Transportation	125	123	125	300
Reserves/Contingency	0	0	143,685	130,905
Total Expenses	125	123,371	143,810	131,205

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Parks Impact Fee Zone 1 (Fund 132)</u>				
Revenues				
Intergovernmental Revenue	214,692	2,528	360,000	360,000
Miscellaneous Revenues	255	15,239	11,500	200
Less 5%	0	0	(575)	0
Cash Carry Forward	0	0	59,195	90,050
Total Revenues	214,947	17,767	430,120	450,250
Expenses				
Cultural/Recreation	450,310	16,138	120	250
Transportation	250,000	17,116	430,000	450,000
Reserves/Contingency	0	0	0	0
Total Expenses	700,310	33,254	430,120	450,250
<u>Parks Impact Fee Zone 2 (Fund 133)</u>				
Revenues				
Miscellaneous Revenues	2,095	2,640	1,572	10
Less 5%	0	0	(79)	0
Cash Carry Forward	0	0	4,692	6,770
Total Revenues	2,095	2,640	6,185	6,780
Expenses				
Cultural/Recreation	150	84	150	150
Reserves/Contingency	3,043	0	6,035	6,630
Total Expenses	3,193	84	6,185	6,780
<u>Parks Impact Fee Zone 3 (Fund 134)</u>				
Revenues				
Miscellaneous Revenues	2,621	18,095	1,587	10
Less 5%	0	0	(79)	0
Cash Carry Forward	0	0	2,993	4,280
Total Revenues	2,621	18,095	4,501	4,290
Expenses				
Cultural/Recreation	116	84	300	300
Reserves/Contingency	0	0	4,201	3,990
Total Expenses	116	22,909	4,501	4,290

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Parks Impact Fee Zone 4 (Fund 135)</u>				
Revenues				
Miscellaneous Revenues	2,585	2,753	2,500	100
Less 5%	0	0	(125)	0
Cash Carry Forward	0	0	45,648	45,972
Total Revenues	2,585	42,645	48,023	46,072
Expenses				
Cultural/Recreation	26,173	84	150	150
Reserves/Contingency	0	0	47,873	45,922
Total Expenses	26,173	42,645	48,023	46,072
<u>Transportation Impact Fee Palm Coast (Fund 136)</u>				
Revenues				
Intergovernmental Revenue	370,162	137,710	398,308	14,204,262
Miscellaneous Revenues	16,899	10,624	16,000	10,000
Less 5%	0	0	(20,715)	(500)
Cash Carry Forward	0	0	4,242,714	2,122,463
Total Revenues	387,061	148,334	4,636,307	16,336,225
Expenses				
Transportation	617,500	313,225	829,198	16,336,225
Reserves/Contingency	0	0	3,807,109	0
Total Expenses	617,500	313,225	4,636,307	16,336,225
<u>Transportation Impact Fee New East (Fund 137)</u>				
Revenues				
Intergovernmental Revenue	53,018	0	0	0
Miscellaneous Revenues	165,175	118,855	60,175	2,000
Less 5%	0	0	(3,008)	0
Cash Carry Forward	0	0	709,088	774,750
Total Revenues	218,193	118,855	766,255	776,750
Expenses				
Transportation	74,844	406	280	500
Reserves	0	0	765,975	776,250
Total Expenses	74,844	406	766,255	776,750

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Economic Development (Fund 141)</u>				
Revenues				
Miscellaneous Revenues	332	438	350	400
5%	0	0	(18)	(20)
Cash Carry Forward	0	0	233,250	232,065
Total Revenues	332	438	233,582	232,445
Expenses				
Economic Environment	1,747	1,157	233,582	232,445
Total Expenses	1,747	1,157	233,582	232,445
<u>SHIP Program (Fund 143)</u>				
Revenues				
Intergovernmental Revenue	0	350,000	0	350,000
Miscellaneous Revenues	25,384	23,536	0	0
Charges for Services	5,059	893	0	0
Cash Carry Forward	15,321	0	310,833	38,097
Total Revenues	45,764	374,429	310,833	388,097
Expenses				
Economic Environment	15,321	387,378	310,833	388,097
Total Expenses	15,321	387,378	310,833	388,097
<u>Old Kings Road Landfill (Fund 145)</u>				
Revenues				
Miscellaneous Revenues	1,891	913	500	500
Less 5%	0	0	(25)	(25)
Cash Carry Forward	0	0	385,812	454,618
Total Revenues	1,891	913	386,287	455,093
Expenses				
Physical Environment	35,020	37,221	62,100	62,100
Reserves/Contingency	0	0	324,187	392,993
Total Expenses	35,020	37,221	386,287	455,093

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DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Construction & Demolition Debris Landfill (Fund 146)</u>				
Revenues				
Miscellaneous Revenues	77	100	1,000	1,000
Less 5%	0	(5)	(50)	(50)
Cash Carry Forward	0	929,176	732,451	934,521
Total Revenues	77	929,271	733,401	935,471
Expenses				
Physical Environment	77	36,600	36,600	36,600
Reserves/Contingency	0	892,671	696,801	898,871
Total Expenses	77	929,271	733,401	935,471
<u>Bunnell Landfill (Fund 148)</u>				
Revenues				
Miscellaneous Revenues	1,044	100	400	400
Less 5%	0	(5)	(20)	(20)
Cash Carry Forward	0	298,009	222,969	255,089
Total Revenues	1,044	298,104	223,349	255,469
Expenses				
Physical Environment	10,715	20,900	33,650	33,650
Reserves/Contingency	0	277,204	189,699	221,819
Total Expenses	10,715	298,104	223,349	255,469
<u>CDBG-Disaster Recovery Program (Fund 151)</u>				
Revenues				
Intergovernmental Revenue	75,000	795,469	1,009,657	0
Total Revenues	75,000	795,469	1,009,657	0
Expenses				
Transportation	75,000	795,469	1,009,657	0
Total Expenses	75,000	795,469	1,009,657	0

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DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>CDBG-Neighborhood Stabilization Program (Fund 152)</u>				
Revenues				
Intergovernmental Revenue	0	0	1,000,000	700,000
Total Revenues	0	0	1,000,000	700,000
Expenses				
Economic Environment	0	0	1,000,000	700,000
Total Expenses	0	0	1,000,000	700,000
<u>Bimini Gardens MSTU (Fund 175)</u>				
Revenues				
Licenses & Permits	5,813	5,982	5,800	5,600
Miscellaneous Revenues	23	33	10	33
Excess Fees	42	42	40	40
Less 5%	0	0	(290)	(285)
Cash Carry Forward	0	0	2,880	7,052
Total Revenues	5,878	6,057	8,440	12,440
Expenses				
General Government	178	182	190	190
Transportation	1,607	2,501	8,250	12,250
Total Expenses	1,785	2,683	8,440	12,440
<u>Espanola Special Assessment (Fund 177)</u>				
Revenues				
Licenses & Permits	1,396	1,505	1,335	1,200
Intergovernmental Revenue	3,896	1,650	4,000	0
Miscellaneous Revenues	10	45	10	0
Less 5%	0	0	(67)	(60)
Cash Carry Forward	10,027	0	10,227	7,115
Total Revenues	15,329	3,200	15,505	8,255
Expenses				
Human Services	19,656	1,997	15,505	8,255
Total Expenses	19,656	1,997	15,505	8,255

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Rima Ridge Special Assessment (Fund 178)</u>				
Revenues				
Licenses & Permits	2,457	2,443	2,400	2,400
Intergovernmental Revenue	3,918	2,024	4,000	0
Miscellaneous Revenues	18	130	0	0
Less 5%	0	0	(320)	(120)
Cash Carry Forward	0	0	15,070	9,966
Total Revenues	6,393	4,597	21,150	12,246
Expenses				
Human Services	4,369	2,402	7,700	7,700
Reserves/Contingency	0	0	13,450	4,546
Total Expenses	4,369	2,402	21,150	12,246
<u>Municipal Services (Fund 180)</u>				
Revenues				
Licenses & Permits	9,860	8,616	8,000	8,000
Intergovernmental Revenue	378,226	517,730	388,058	265,300
Charges for Services	124,810	138,049	92,700	105,500
Fines & Forfeitures	20	15	0	0
Miscellaneous Revenues	11,766	0	3,000	3,500
Interfund Transfer	125,732	0	0	0
Less 5%	0	0	(24,588)	(19,115)
Cash Carry Forward	63,146	0	27,669	195,705
Total Revenues	713,560	664,410	494,839	558,890
Expenses				
General Government	425,328	391,118	367,634	371,654
Public Safety	122,412	118,365	120,705	124,830
Physical Environment	25,009	25,009	0	0
Reserves/Contingency	0	0	6,500	62,406
Total Expenses	572,749	534,492	494,839	558,890

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Building Department (Fund 181)</u>				
Revenues				
Licenses & Permits	401,657	384,671	274,150	366,000
Charges for Services	2,808	774	2,000	700
Fines & Forfeitures	5,484	4,957	1,000	1,000
Miscellaneous Revenues	5,533	5,112	1,500	3,800
Interfund Transfer	7,160	4,000	0	0
Less 5%	0	0	(13,933)	(18,575)
Cash Carry Forward	555,262	0	470,707	572,546
Total Revenues	977,904	399,514	735,424	925,471
Expenses				
Public Safety	553,432	486,234	478,977	536,675
Reserves/Contingency	279,657	0	256,447	388,796
Total Expenses	833,089	486,234	735,424	925,471
<u>Domestic Violence (Fund 192)</u>				
Revenues				
Fines & Forfeitures	3,031	3,166	0	3,000
Miscellaneous Revenues	14	5	0	0
Cash Carry Forward	0	0	0	3,892
Total Revenues	3,045	3,171	0	6,892
Expenses				
Court Related	116	0	0	0
Interfund Transfer	4,356	3,417	0	6,892
Total Expenses	4,472	3,417	0	6,892
<u>Alcohol & Drug Abuse Trust Fund (Fund 193)</u>				
Revenues				
Fines & Forfeitures	3,376	2,370	3,200	2,000
Miscellaneous Revenues	21	28	20	0
Less 5%	0	0	(160)	0
Cash Carry Forward	3,599	0	10,261	11,375
Total Revenues	6,996	2,398	13,321	13,375
Expenses				
Court Related	6,458	84	13,321	13,375
Total Expenses	6,458	84	13,321	13,375

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Court Innovations /Technology (Fund 194)</u>				
Revenues				
Fines & Forfeitures	164,976	204,480	168,000	162,000
Miscellaneous Revenues	3,335	1,752	2,000	1,800
Less 5%	0	0	(8,500)	(8,090)
Cash Carry Forward	557,200	0	636,855	705,217
Total Revenues	725,511	206,232	798,355	860,927
Expenses				
Court Related	83,960	123,949	128,896	192,872
Reserves/Contingency	0	599,637	669,459	668,055
Total Expenses	83,960	723,586	798,355	860,927
<u>Juvenile Diversion (Fund 195)</u>				
Revenues				
Fines & Forfeitures	19,904	17,126	19,500	15,000
Miscellaneous Revenues	113	18	120	0
Less 5%	0	0	(981)	(750)
Cash Carry Forward	5,105	0	13,727	0
Total Revenues	25,122	17,144	32,366	14,250
Expenses				
Interfund Transfers	23,480	33,407	10,000	10,000
Court Related	118	91	120	120
Reserve/Contingency	0	0	22,246	4,130
Total Expenses	23,598	33,498	32,366	14,250
<u>Crime Prevention Fund (Fund 196)</u>				
Revenues				
Fines & Forfeitures	26,973	23,593	25,000	25,000
Miscellaneous Revenues	627	311	300	300
Less 5%	0	0	(1,265)	(1,265)
Cash Carry Forward	157,860	0	101,531	70,251
Total Revenues	185,460	23,904	125,566	94,286
Expenses				
General Government	0	0	0	
Public Safety	37,348	35,949	26,817	26,300
Interfund Transfer	16,527	19,000	28,483	14,000
Reserves/Contingency	0	0	70,266	53,986
Total Expenses	53,875	54,949	125,566	94,286

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DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Court Innovations (Fund 197)</u>				
Revenues				
Fines & Forfeitures	20,132	17,023	20,000	20,000
Miscellaneous Revenues	526	240	500	250
Interfund Transfers	53,480	63,407	10,000	85,904
Less 5%	0	0	(1,525)	(1,000)
Cash Carry Forward	0	0	84,279	9,034
Total Revenues	74,138	80,670	113,254	114,188
Expenses				
Court Related	93,421	101,681	107,757	113,981
Reserves/Contingency	0	0	5,497	207
Total Expenses	93,421	101,681	113,254	114,188
<u>Teen Court (Fund 198)</u>				
Revenues				
Fines & Forfeitures	25,354	23,552	25,560	23,000
Miscellaneous Revenues	38	12	25	0
Interfund Transfers	26,561	37,956	30,208	44,120
Less 5%	0	0	(1,278)	(1,150)
Cash Carry Forward	17,297	0	10,219	555
Total Revenues	69,250	61,520	64,734	66,525
Expenses				
Court Related	67,412	58,463	64,734	66,525
Total Expenses	67,412	58,463	64,734	66,525
<u>Colbert Lane Special Assessment (Fund 207)</u>				
Revenues				
Miscellaneous Revenue	4,508	1,920	1,700	0
Licenses & Permits	381,282	362,593	0	0
Interfund Transfer	0	2,543	0	0
Less 5%	0	0	(85)	0
Cash Carry Forward	0	0	668,432	328,758
Total Revenues	385,790	367,056	670,047	328,758
Expenses				
General Government	370,206	354,029	346,607	328,758
Reserves/Contingency	0	0	323,440	0
Total Expenses	370,206	354,029	670,047	328,758

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DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>(ESL) II Series 2005 (Fund 209)</u>				
Revenues				
Ad Valorem Taxes	607,777	577,929	521,240	476,692
Miscellaneous Revenues	1,978	1,697	2,000	1,500
Less 5%	0	0	(26,162)	(23,910)
Cash Carry Forward	0	0	533,019	282,199
Total Revenues	609,755	579,626	1,030,097	736,481
Expenses				
General Government	673,119	670,725	673,332	673,556
Reserves/Contingency	594,167	0	356,765	62,925
Total Expenses	1,267,286	670,725	1,030,097	736,481
<u>Capital Construction Sinking, \$34,105,000 Bond, Series 2005 (Fund 210)</u>				
Revenues				
Other Taxes	1,346,924	1,437,443	185,000	197,493
Intergovernmental Revenue	1,202,303	1,434,641	635,000	1,378,991
Miscellaneous Revenues	7,464	7,868	7,500	8,000
Less 5%	0	0	(41,375)	(78,825)
Cash Carry Forward	0	0	4,873,951	3,372,755
Total Revenues	2,556,691	2,879,952	5,660,076	4,878,414
Expenses				
General Government	2,610,927	2,607,995	2,608,288	1,810,757
Reserves/Contingency	0	0	3,051,788	3,067,657
Total Expenses	2,610,927	2,607,995	5,660,076	4,878,414
<u>Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)</u>				
Revenues				
Ad Valorem Taxes	2,015,357	1,957,944	2,043,062	2,077,457
Miscellaneous Revenues	(1,331)	1,086	500	500
Less 5%	0	0	(102,153)	(103,898)
Cash Carry Forward	0	0	38,891	7,912
Total Revenues	2,014,026	1,959,030	1,980,300	1,981,971
Expenses				
General Government	1,980,106	1,980,482	1,980,300	1,981,971
Total Expenses	1,980,106	1,980,482	1,980,300	1,981,971

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Environmentally Sensitive Lands 2008 (Fund 219)</u>				
Revenues				
Ad Valorem Taxes	826,682	1,013,747	1,017,223	1,075,040
Miscellaneous Revenue	67	1,135	1,200	1,200
Interfund Transfer	191,464	0	0	0
Other Sources	450,000	0	0	0
Less 5%	0	0	(50,921)	(53,812)
Cash Carry Forward	0	0	520,354	464,146
Total Revenues	1,468,213	1,014,882	1,487,856	1,486,574
Expenses				
General Government Services	975,719	1,027,718	1,037,856	1,036,574
Reserves	450,000	0	450,000	450,000
Total Expenses	1,425,719	1,027,718	1,487,856	1,486,574
<u>Emergency Communications E911 (Fund 302)</u>				
Revenues				
Intergovernmental Revenue	496,065	638,504	484,757	496,074
Miscellaneous Revenues	1,907	1,675	500	2,500
Less 5%	0	0	(24,263)	(20,759)
Cash Carry Forward	0	0	488,314	616,540
Total Revenues	497,972	640,179	949,308	1,094,355
Expenses				
Public Safety	410,764	555,881	432,618	473,188
Reserves/Contingency	0	0	516,690	621,167
Total Expenses	410,764	555,881	949,308	1,094,355
<u>Beachfront Parks Capital (Fund 307)</u>				
Revenues				
Intergovernmental Revenue	0	0	0	0
Miscellaneous Revenues	4,587	2,802	1,000	1,000
Less 5%	0	0	(50)	(50)
Cash Carry Forward	1,139,979	0	1,062,014	1,120,401
Total Revenues	1,144,566	2,802	1,062,964	1,121,351
Expenses				
Cultural/Recreation	70,690	10,616	445,640	457,363
Reserves/Contingency	0	0	617,324	663,988
Total Expenses	70,690	10,616	1,062,964	1,121,351

Flagler County Board of County Commissioners
FY 2013-2014

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Beachfront Park Maintenance (Fund 308)</u>				
Revenues				
Miscellaneous Revenues	3,428	2,071	1,000	1,000
Less 5%	0	0	(50)	(50)
Cash Carry Forward	844,543	0	844,203	840,194
Total Revenues	847,971	2,071	845,153	841,144
Expenses				
General Government	476	398	400	400
Cultural/Recreation	9,923	10,030	18,500	22,500
Reserves/Contingency	0	0	826,253	818,244
Total Expenses	10,399	10,428	845,153	841,144
<u>1/2 Center Discretionary Sales Tax (Fund 311)</u>				
Revenues				
Other Taxes	0	0	0	1,726,675
Less 5%	0	0	0	(97,084)
Cash Carry Forward	0	0	0	2,005,500
Total Revenues	0	0	0	3,635,091
Expenses				
Public Safety	0	0	0	3,635,091
Total Expenses	0	0	0	3,635,091
<u>2008 ESL Referendum (Fund 319)</u>				
Revenues				
Miscellaneous Revenues	3,948	3,015	1,000	0
Other Sources	5,050,000	0	0	0
Cash Carry Forward	0	0	1,622,912	540,903
Total Revenues	5,053,948	3,015	1,623,912	540,903
Expenses				
General Government	26,740	0	0	0
Physical Environment	3,183,263	0	0	538,903
Culture Recreation	1,085	1,079	1,623,912	2,000
Total Expenses	3,211,088	1,079	1,623,912	540,903

**Flagler County Board of County Commissioners
FY 2013-2014**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Airport (Fund 401)</u>				
Revenues				
Licenses & Permits	550	25	775	1,000
Intergovernmental Revenue	497,044	2,079,650	3,372,391	6,915,081
Charges for Services	1,402,989	1,371,786	1,466,686	1,540,392
Miscellaneous Revenues	51,392	28,089	33,892	37,641
Interfund Transfer	102,706	0	0	0
Less 5%	0	0	(75,068)	(78,951)
Cash Carry Forward	1,496,078	0	904,363	883,071
Total Revenues	3,550,759	3,479,550	5,703,039	9,298,234
Expenses				
Transportation	2,465,924	2,404,906	5,310,875	8,694,607
Reserves/Contingency	0	0	392,164	603,627
Total Expenses	2,465,924	2,404,906	5,703,039	9,298,234
<u>Sanitary Landfill (Fund 402)</u>				
Revenues				
Intergovernmental Revenue	70,588	70,588	70,588	90,909
Charges for Services	2,447	708	2,000	2,000
Miscellaneous Revenues	15,494	6,584	10,000	7,900
5% Reduction	0	0	(3,829)	(5,040)
Cash Carry Forward	2,437,985	0	2,158,744	1,991,718
Total Revenues	2,526,514	77,880	2,237,503	2,087,487
Expenses				
Physical Environment	82,999	50,865	265,927	315,053
Reserves/Contingency	0	0	1,971,576	1,772,434
Total Expenses	82,999	50,865	2,237,503	2,087,487

**Flagler County Board of County Commissioners
FY 2013-2014**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Utility (Fund 404)</u>				
Revenues				
Intergovernmental Revenue	27,838	0	1,000,376	1,000,000
Charges for Services	486,327	1,062,748	496,181	518,590
Miscellaneous Revenues	2,248	1,919	9,139	9,139
Other Sources	0	0	3,254,000	10,560
Less 5%	0	0	(29,091)	(26,914)
Cash Carry Forward	0	0	459,252	641,773
Total Revenues	516,413	1,064,667	5,189,857	2,153,148
Expenses				
Physical Environment	364,744	373,946	4,690,832	1,567,698
Reserves/Contingency	0	0	499,025	585,450
Total Expenses	364,744	373,946	5,189,857	2,153,148
<u>Residential Solid Waste Collection (Fund 405)</u>				
Revenues				
Other Taxes	139,044	13,703	127,815	158,456
Licenses & Permits	6,004	4,020	0	0
Charges for Services	1,436,210	1,557,964	1,446,265	1,318,911
Miscellaneous Revenues	2,922	49,870	3,508	13,508
Less 5%	0	0	(77,495)	(74,544)
Cash Carry Forward	865,749	0	947,245	695,853
Total Revenues	2,449,929	1,625,557	2,447,338	2,112,184
Expenses				
Physical Environment	1,486,229	1,459,885	1,470,637	1,360,410
Interfund Transfer to General Fund	0	0	600,000	0
Reserves/Contingency	0	0	376,701	751,774
Total Expenses	1,486,229	1,459,885	2,447,338	2,112,184
<u>Bunell/Flagler County Utility Fund (406)</u>				
Revenues				
Cash Carry Forward	0	0	0	1,153,850
Total Revenues	0	0	0	1,153,850
Expenses				
Physical Environment	0	0	0	1,153,850
Total Expenses	0	0	0	1,153,850

**Flagler County Board of County Commissioners
FY 2013-2014**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
<u>Health Insurance Fund (Fund 603)</u>				
Revenues				
Miscellaneous Revenues	6,654,767	6,814,160	6,780,589	7,182,232
Interfund Transfer	0	2,500	0	0
Non-Operating	0	234,983	0	0
Cash Carry Forward	0	0	3,109,458	2,454,973
Total Revenues	6,654,767	7,051,643	9,890,047	9,637,205
Expenses				
General Government	27,353	9,608	4,300	42,407
Other Uses	6,988,495	7,067,950	7,504,220	7,899,220
Interfund Transfers	0	0	235,000	0
Reserves/Contingency	0	0	2,146,527	1,695,578
Total Expenses	7,015,848	7,077,558	9,890,047	9,637,205
<u>Daytona North Service District (Fund 702)</u>				
Revenues				
Other Taxes	54,335	62,440	60,748	64,410
Licenses & Permits	261,179	254,918	265,080	265,080
Miscellaneous Revenues	1,795	1,288	1,600	1,600
Excess Fees	1,904	1,788	1,900	1,900
Less 5%	0	0	(16,466)	(16,649)
Cash Carry Forward	272,819	0	535,266	395,995
Total Revenues	592,032	320,434	848,128	712,336
Expenses				
General Government	21,247	25,436	29,700	29,700
Transportation	206,020	309,183	355,675	355,675
Reserves/Contingency	0	0	462,753	326,961
Total Expenses	227,267	334,619	848,128	712,336

Flagler County Board of County Commissioners
FY 2013-2014
RESERVES SUMMARY BY FUND

GENERAL FUND (001)		6,221,857
Reserve for Contingency	250,000	
Reserve for Future Use - Fund Balance Policy	4,000,000	
Reserve for Fuel	100,000	
Reserve for Storm Damage/Emergency Disaster Response	200,000	
Personal Services Reserves	300,000	
Reserve for Future Capital Outlay Bldg	800,000	
Reserve - Restricted for Future Capital Outlay	321,857	
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 for Fire Equipment	250,000	
 COUNTY TRANSPORTATION TRUST FUND (102)		 123,852
Personal Services Reserves	51,149	
Carry Forward Balance for Future Rolling Stock Plan	72,703	
 LAW LIBRARY (107)		 5,992
 COURT FACILITIES FUND (108)		 675,370
 CONSTITUTIONAL GAS TAX (112)		 2,067,511
 UTILITY REGULATORY AUTHORITY FUND (120)		 13,651
 800 MHz SYSTEM ESCROW ACCT (126)		 899,500
 TRANSPORTATION IMPACT FEE EAST- Old (130)		 2,597,594
 TRANSPORTATION IMPACT FEE WEST (131)		 130,905

**Flagler County Board of County Commissioners
FY 2013-2014
RESERVES SUMMARY BY FUND**

PARK IMPACT FEE ZONE 2 (133)		6,630
PARK IMPACT FEE ZONE 3 (134)		3,990
PARK IMPACT FEE ZONE 4 (135)		45,922
TRANSPORTATION IMPACT FEES-NEW EAST (137)		776,250
RIMA RIDGE SPECIAL ASSESSMENT (178)		4,546
MUNICIPAL SERVICE FUND (180)		62,406
Personal Services Reserves	12,406	
Reserve for Future Use	50,000	
BUILDING DEPARTMENT FUND (181)		388,796
Reserve for Contingency	307,052	
Reserve for Future Use	71,744	
Personal Services Reserves	10,000	
COURT INNOVATIONS/ TECHNOLOGY FUND (194)		668,055
JUVENILE DIVERSION FUND (195)		4,130
CRIME PREVENTION FUND (196)		53,986
COURT INNOVATIONS FUND (197)		207
ESL II SERIES 2005 (209)		62,925
CAPITAL CONSTRUCTION - SINKING FUND (210)		3,067,657
Reserve for Future Use	1,258,563	
Special Bond Reserves	1,809,094	
ESL SERIES 2009 AND 2010 (219)		450,000

Flagler County Board of County Commissioners
FY 2013-2014
RESERVES SUMMARY BY FUND

EMERGENCY COMMUNICATIONS E911 (302)		621,167
Reserve for Future Use	618,898	
Personal Services Reserves	2,269	
BEACH FRONT PARK FUND (307)		663,988
BEACHFRONT PARK MAINTENANCE (308)		818,244
AIRPORT FUND (401)		603,627
Personal Services Reserves	2,975	
Reserve for Future Capital Outlay	600,652	
LANDFILL FUNDS RESTRICTED FOR POST CLOSURE CARE		1,513,683
OLD KINGS ROAD LANDFILL(145)	392,993	
CONSTRUCTION & DEMOLITION DEBRIS LANDFILL (146)	898,871	
BUNNELL LANDFILL(148)	221,819	
SOLID WASTE FUND (402)		1,772,961
Personal Services Reserves	3,000	
Reserve - Unrestricted	544,203	
Reserve for Future Capital Outlay	1,225,758	
UTILITY (404)		585,450
Personal Services Reserves	2,000	
Reserve for Future Capital Outlay	583,450	
WASTE MANAGEMENT UTILITY FUND (405)		751,774
HEALTH INSURANCE (603)		1,695,578
DAYTONA NORTH SERVICE DISTRICT FUND (702)		326,961
TOTAL RESERVES - ALL FUNDS		27,685,165

Flagler County Board of County Commissioners
FY 2013-2014
PENDING GRANTS BY FUND

GENERAL FUND (001)		85,000
Artificial Reef (075074)	85,000	
CONSTITUTIONAL GAS TAX FUND (112)		8,427,948
075403 CR305 Box Culverts	600,000	
075525 Bunnell Elem Trail Sidewalk	1,688,000	
401713 SRA1A Landscaping	200,000	
402590 CR305 Wide/Resurface	131,000	
402591 CR305 Resurface Bridge #734086	16,000	
425590 CR13 Resurface fr CR205-US1	242,948	
440656 CR 305 Bridge #734086	5,300,000	
441590 CR205 Resurfacing	250,000	
AIRPORT FUND (401)		5,241,269
050294 Airport Runway 11-29 Rel/Ext	1,000,000	
050295 Parallel Runway Analysis	130,000	
050503 Taxiway H Design	121,000	
050505 Taxiway E Construction	1,350,000	
050630 Aviation Terminal & Admin Bldg	350,000	
050265 Airport South Entrance Phase II Construction	2,290,269	
TOTAL PENDING GRANTS - ALL FUNDS		<u><u>13,754,217</u></u>

**Flagler County Board of County Commissioners
FY 2013-2014**

INTERFUND TRANSFERS SUMMARY

	TRANSFERS TO		
	GENERAL FUND	SPECIAL SPECIAL REVENUE FUNDS	TOTAL
TRANSFERS FROM: GENERAL FUND			
Transfer to Legal Aid Fund (105)		28,192	28,192
Transfer to Court Innovations Fund (197)		75,904	75,904
Transfer to Teen Court Fund (198)		44,120	44,120
Total to/from General Fund		148,216	148,216
TRANSFERS FROM: SPECIAL REVENUE FUNDS			
Transfer to General Fund from County Transportation Fund (102)	10,500		10,500
Transfer to General Fund from Tourist Development Fund (109)	178,370		178,370
Transfer to General Fund from Domestic Violence Fund (192)	6,892		6,892
Transfer to General Fund from Crime Prevention Fund (196)	14,000		14,000
Transfer to Court Innovations Fund (197) from Juvenile Diversion Fund (195)		10,000	10,000
			0
			0
Total to/from Special Revenue Funds	209,762	10,000	219,762
Total to/from All Funds	209,762	158,216	367,978

**Flagler County Board of County Commissioners
FY 2013-2014**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	Fund Balance 09/30/10	Fund Balance 09/30/11	Fund Balance 09/30/12	CARRY FORWARD 10/01/13	% CHANGE
001	GENERAL FUND	17,532,453	13,970,054	9,956,764	9,767,646	-30.08%
SPECIAL REVENUE FUNDS						
101	Fine and Forfeiture	1,015	10,688	0	0	-100.00%
102	County Transportation Trust (Public Works)	696,067	828,625	586,346	470,581	-19.74%
105	Legal Aid	12,231	7,249	5,573	832	-85.07%
106	Law Enforcement Trust	282,590	141,913	130,222	115,551	-11.27%
107	Law Library	18,684	20,857	19,110	15,212	-20.40%
108	Court Facilities	752,606	942,318	1,107,800	1,069,320	-3.47%
109	Tourist Development Tax - Capital	1,197,876	1,337,867	1,388,091	1,671,091	20.39%
110	Tourist Development Tax - Promotion	628,073	873,295	1,145,455	635,461	-44.52%
111	Tourist Development Tax - Restoration	674,638	872,884	472,379	1,256,255	165.94%
112	Constitutional Gas Tax	2,065,353	2,237,996	2,796,525	2,424,751	-13.29%
115	County Wide Road Damage	12	0	0	0	0.00%
117	Environmentally Sensitive Lands	686,183	686,895	647,424	132,360	-79.56%
119	Environmentally Sensitive Lands 2008	924,913	1,187,615	1,104,723	1,018,489	-7.81%
120	Utility Regulatory	21,352	21,437	21,507	21,508	0.00%
126	800 MHz System Escrow Account	307	1,348	2,645	900,000	33926.47%
130	Transportation Impact Fees East-Old	2,673,275	2,680,196	2,685,960	2,691,869	0.22%
131	Transportation Impact Fees West	90,658	109,647	130,791	130,905	0.09%
132	Park Impact Fees-Zone 1	84,100	62,742	47,255	90,050	90.56%
133	Park Impact Fees-Zone 2	1,699	3,684	6,240	6,770	8.49%
134	Park Impact Fees-Zone 3	1,983	6,099	4,110	4,280	4.14%
135	Park Impact Fees-Zone 4	66,196	43,248	45,917	45,972	0.12%
136	Transportation Impact Fees Palm Coast	4,242,120	4,242,714	4,077,824	2,122,463	-47.95%
137	Transportation Impact Fees East-New	505,753	649,193	767,641	774,750	0.93%
141	Economic Development	235,619	234,204	233,486	232,065	-0.61%
143	State Housing Initiatives Partnership	390,435	98,751	85,800	38,097	-55.60%
145	Old Kings Road Landfill	569,195	536,066	499,758	454,618	-9.03%
146	Construction & Demolition Debris Landfill	929,155	932,244	933,871	934,521	0.07%
148	Bunnell Landfill	308,747	299,076	288,044	255,089	-11.44%

**Flagler County Board of County Commissioners
FY 2013-2014**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	Fund Balance 09/30/10	Fund Balance 09/30/11	Fund Balance 09/30/12	CARRY FORWARD 10/01/13	% CHANGE
SPECIAL REVENUE FUNDS (continued)						
175	Bimini Gardens MSTU	1,894	5,987	9,656	7,052	-26.97%
176	Colbert Lane Settlement	64,435	183	0	0	0.00%
177	Espanola Special Assessment	10,199	11,187	12,390	7,115	-42.57%
178	Rima Ridge Special Assessment	18,409	20,433	22,630	9,966	-55.96%
180	Municipal Services	(41,733)	60,948	222,956	195,705	-12.22%
181	Building Department	775,551	682,730	596,009	572,546	-3.94%
190	Mediation/Arbitration	0	0	0	0	0.00%
191	Court Services	3	0	0	0	0.00%
192	Domestic Violence	2,562	1,135	889	3,892	337.80%
193	Alcohol & Drug Abuse Trust	3,885	7,166	9,480	11,375	19.99%
194	Court Innovations/Technology	521,319	605,669	741,942	705,217	-4.95%
195	Juvenile Diversion	20,137	16,554	201	0	-100.00%
196	Crime Prevention	157,571	131,296	100,251	70,251	-29.92%
197	Court Innovations	125,949	106,666	85,654	9,034	-89.45%
198	Teen Court	21,129	12,020	15,076	555	-96.32%
302	Emergency Communications E911	442,082	529,288	613,587	616,540	0.48%
702	Daytona North Service District	377,180	469,127	454,942	395,995	-12.96%
	Total Special Revenue Funds	20,561,407	21,729,240	22,120,160	20,118,103	-9.05%
DEBT SERVICE FUNDS						
203	ESL II Series 1998	29,204	0	0	0	0.00%
207	Colbert Lane-Special Assessment	636,545	652,129	665,156	328,758	-50.57%
208	Reserve Colbert Lane	872	875	877	0	-100.00%
209	Environmentally Sensitive Lands II	667,889	604,393	513,293	282,199	-45.02%
210	Capital Construction Sinking	4,771,582	4,717,346	4,989,303	3,372,755	-32.40%
211	Judicial Center Bond Sinking	32,812	66,732	45,279	7,912	-82.53%
219	ESL III Series 2008	605	489,703	476,868	464,146	-2.67%
	Total Debt Service Funds	6,139,509	6,531,178	6,690,776	4,455,770	-33.40%

**Flagler County Board of County Commissioners
FY 2013-2014**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	Fund Balance 09/30/10	Fund Balance 09/30/11	Fund Balance 09/30/12	CARRY FORWARD 10/01/13	% CHANGE
CAPITAL PROJECT FUNDS						
307	Beachfront Park	1,162,599	1,127,444	1,119,630	1,120,401	0.07%
308	Beachfront Park Maintenance	851,734	844,763	836,426	840,194	0.45%
309	Major Capital Project-Old	225,768	226,798	0	0	0.00%
310	Major Capital Projects-New	74,709	57,190	0	0	0.00%
319	Environmentally Sensitive Lands-New	6,644	1,849,503	646,288	540,903	-16.31%
	Total Capital Project Funds	2,321,454	4,105,698	2,602,344	2,501,498	-3.88%
ENTERPRISE FUNDS *						
401	Airport	642,688	1,796,010	1,141,067	883,071	-22.61%
402	Solid Waste	2,511,807	2,403,476	2,021,561	1,991,718	-1.48%
404	Utility Fund	(57,262)	61,003	1,313,362	641,773	-51.14%
405	Residential Solid Waste Collection	767,434	875,786	1,017,433	695,853	-31.61%
406	Bunnell/Flagler County Utility Fund	0	0	0	1,153,850	0.00%
	Total Enterprise Funds	3,864,667	5,136,275	5,493,423	5,366,265	-2.31%
INTERNAL SERVICE FUND*						
603	Health Insurance	3,014,979	3,248,089	3,222,174	2,454,973	-23.81%
	Total Internal Service Fund	3,014,979	3,248,089	3,222,174	2,454,973	-23.81%
	TOTAL	53,434,469	54,720,534	50,085,641	44,664,255	-10.82%

* 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.