

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

APPROPRIATION SUMMARY-SPECIAL REVENUE FUNDS

DEPARTMENT	BUDGET			POSITIONS	DEPARTMENT	BUDGET			POSITIONS	
	FY12-13	FY13-14	% CHANGE			FY 13	FY 14	FY12-13		FY13-14
SPECIAL REVENUE FUNDS					Other Funds					
Tourist Development					Legal Aid (Fund 105)	45,276	45,204	100.0%		
Capital Improvements (Fund 109)	1,505,484	1,973,341	31.1%		Law Enforcement Trust (Fund 106)	149,051	149,051	100.0%		
Promotional Activities (Fund 110)	1,712,094	1,537,461	-10.2%		Law Library (Fund 107)	29,890	29,890	0.0%	0.25	0.00
Beach Restoration (Fund 111)	1,193,618	1,417,455	18.8%		Crime Prevention (Fund 196)	94,286	94,286	0.0%		
Impact Fees Funds					SHIP (Fund 143)	0	388,097	100.0%		
Park Impact Fees-Zone 1 (Fund 132)	430,120	450,250	4.7%		Utility Regulatory Authority (Fund 120)	21,536	21,536	0.0%		
Park Impact Fees-Zone 2 (Fund 133)	6,502	6,780	4.3%		Economic Development (Fund 141)	232,445	232,445	0.0%		
Park Impact Fees-Zone 3 (Fund 134)	4,501	4,290	-4.7%		CDBG Disaster Recovery Program (151)	1,009,657	0	-100.0%		
Park Impact Fees-Zone 4 (Fund 135)	48,023	46,072	-4.1%		CDBG-Neighborhood Stabiliz. (Fund 152)	759,844	700,000	-7.9%		
Transportation Impact Fees East-Old (130)	2,684,560	10,198,994	279.9%		Environmentally Sens. Lands-Old (117)	201,528	134,160	-33.4%		
Transportation Impact Fees West (131)	143,810	131,205	-8.8%		Environmentally Sensitive Lands (119)	0	1,082,529	100.0%		
Transportation Impact Fees Palm Coast (136)	4,636,307	16,336,225	252.4%		Total Special Revenue	18,923,437	41,198,777	117.7%	2.25	2.00
Transportation Impact Fees East-New (137)	766,255	776,750	1.4%		CAPITAL FUNDS					
MSTU/MSBU					Beachfront Parks (Fund 307)	1,062,964	1,121,351	5.5%		
Bimini Gardens MSTU (Fund 175)	8,440	12,440	47.4%		Beachfront Park Maintenance (Fund 308)	845,153	841,144	-0.5%		
Espanola Special Assessment (Fund 177)	15,505	8,255	-46.8%		1/2 Cent Discretionary Sales Tax (Fund 311)	0	3,635,091	100.0%		
Rima Ridge Special Assessment (Fund 178)	21,150	12,246	-42.1%		Environmentally Sens. Lands-New (319)	543,912	540,903	-0.6%		
Daytona North Service District (Fund 702)	848,128	712,336	-16.0%		Total Capital Funds	2,452,029	6,138,489	150.34%		
Judicial Funds										
Courthouse Facilities (Fund 108)	1,279,270	1,279,270	0.0%							
Domestic Violence Trust (Fund 192)	6,892	6,892	100.0%							
Alcohol & Drug Abuse Trust (Fund 193)	13,375	2,355,427	17510.7%							
Court Innovations Technology (Fund 194)	860,927	860,927	0.0%							
Juvenile Diversion (Fund 195)	14,250	14,250	0.0%	1.00	1.00					
Court Innovations (Fund 197)	114,188	114,188	0.0%	1.00	1.00					
Teen Court (Fund 198)	66,525	66,525	0.0%							

Tourist Development

Tourist Development promotes tourism in Flagler County through marketing programs, special event grants, and capital grants recommended by the nine member Tourist Development Council. Funding for these activities is provided by the levy of a 4% tax on overnight stays in hotels, motels, RV parks, and any other location where the length of stay is six months or less. Annual revenues from the 4% tourist development tax have averaged between \$850,000 and \$900,000 over the last three fiscal years.

The Tourist Development Council is comprised of nine members and must meet certain representative classifications as provided in Section 125.0104, Florida Statutes. The current 4% Tourist Development Tax levy has been in place since October 18, 2010. An earlier 3% levy was in effect from March 1, 2004. The original 2% levy was in effect from October 16, 1986 until March 1, 2004.

Administrative functions related to the activities of the Tourist Development Council are performed in part by the Flagler County Chamber of Commerce through a contract with the Flagler County Board of County Commissioners and in part by county staff.

Pursuant to the provisions of Flagler County Ordinance Number 2003-09, funds generated from the tourist development tax are to be allocated to the following categories:

Category	Percentage
A–Capital Projects (Fund 109)	22.5%
B–Promotions & Advertising (Fund 110)	66.25%
C–Beach Restoration & Maintenance (Fund 111)	11.25%
Total	100%

Primary Functions

- ❖ Develop and implement a viable tourism marketing plan to establish Flagler County as a desirable tourism destination.
- ❖ Create advertising campaigns including but not limited to print, web, television, airport signage, brochures placement, maps, public relations, trade shows, special events, media familiarization tours and regional partnerships.
- ❖ Conduct customer service, media education and visitor informational programs designed to educate the community, media, tourism partners and tourists about the tourism assets of Flagler County.
- ❖ Gather information about Flagler County's target audience and identify the appropriate methods for placement of advertising, interpret statistical data to evaluate the impact of tourism as it relates to developing initiatives.
- ❖ Continually monitor and update the www.visitflagler.org web site to keep information fresh and current.
- ❖ Design, develop and distribute fulfillment brochures, media kits, tourism DVDs and monthly tourism e-newsletter, "The Source."
- ❖ Handle and assist all tourism inquiries by mail, email, phone and visitors to the Flagler County Chamber of Commerce's Visitor Center.
- ❖ Provide grant funds semi-annually for special events that promote tourism and enhance the quality of life in Flagler County.
- ❖ Allocate grant funds as needed for capital projects and beach renourishment or restoration efforts.

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

TOURIST DEVELOPMENT SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
	FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)
Revenues					
Florida Department of Environmental Protection Grant	47,000	42,300	42,300	0	(42,300)
Cash Carry Forward	2,570,791	2,815,174	3,142,112	3,562,807	420,695
Interest	9,188	9,074	4,000	6,200	2,200
Tourist Dev Tax-Sales, Use & Fuel	1,276,550	1,287,141	1,287,141	1,428,000	140,859
Less 5% Statutory Reduction	0	(66,927)	(64,357)	(68,750)	(4,393)
Total Revenues	3,903,529	4,086,762	4,411,196	4,928,257	517,061
Expenses					
TDC Capital (Fund 109)	162,847	1,430,474	1,505,484	1,973,341	467,857
TDC Promotion (Fund 110)	590,504	1,517,321	1,712,094	1,537,461	(174,633)
TDC Restoration (Fund 111)	477	960,597	1,193,618	1,417,455	223,837
Total Expenses	753,828	3,908,392	4,411,196	4,928,257	517,061
Revenues vs. Expenses	3,149,701	178,370	0	0	0

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

TOURIST DEVELOPMENT-CAPITAL PROJECTS 22.50% OF TOURISM BED TAXES-FINANCIAL SERVICES

Fund 109	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4700/4600/6000		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	298,504	289,607	289,607	315,000	25,393	Local Option Tourist Tax levy is 4%
361.10-00	Interest	4,335	3,745	1,000	3,000	2,000	
398.00-00	Less 5% Statutory Reduction	0	(14,668)	(14,480)	(15,750)	(1,270)	
	Sub-Total Revenues	302,839	278,684	276,127	302,250	26,123	
399.00-00	Cash Carry Forward	1,197,876	1,330,160	1,229,357	1,671,091	441,734	The capital projects fund receives 22.50% of allocation
	TOTAL FUND REVENUES	1,500,715	1,608,844	1,505,484	1,973,341	467,857	
	Expenses						
573.82-46	Historical Museum - FB	5,000	1,000	1,000	0	(1,000)	
575.81-35	City of Palm Coast - Sports Complex	150,000	0	0	0	0	
575.82-01	Flagler Historical Society	2,008	0	1,000	0	(1,000)	
575.82-51	P&R Grant-Princess Place Park	0	0	28,370	0	(28,370)	Carry over-award of grant match exhibit
575.82-54	Town of Marineland-Phase 1	0	75,000	0	0	0	
575.82-56	Flagler Auditorium	5,000	0	0	0	0	
	Total Grants & Aids Expenses	162,008	76,000	30,370	0	(30,370)	
581.91-10	Interfund Transfer to General Fund	0	0	182,210	150,000	(32,210)	Princess Place Barn Restoration
581.91-10	Interfund Transfer to General Fund	0	0	0	28,370	28,370	Princess Place Lodge Museum
575.31-10	Investment Advisor	653	500	800	800	0	
575.49-18	Bank Fees	186	600	300	300	0	
	Total Operating Expense	839	1,100	183,310	179,470	(3,840)	
575.62-10	Buildings	0	1,353,374	1,291,804	1,793,871	502,067	Undesignated funds to be allocated by the Board
	Total Capital Expenses	0	1,353,374	1,291,804	1,793,871	502,067	
	TOTAL FUND EXPENSES	162,847	1,430,474	1,505,484	1,973,341	467,857	

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

TOURIST DEVELOPMENT-PROMOS & ADVERTISING 66.25% OF TOURISM BED TAXES - FINANCIAL SERVICES

SPECIAL REVENUE FUND

Fund 110	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4700		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	828,794	852,731	852,731	945,000	92,269	Local Option Tourist Tax levy is 4%
361.10-00	Interest	2,382	2,661	2,000	2,000	0	
398.00-00	Less 5% Statutory Reduction	0	(42,770)	(42,637)	(45,000)	(2,363)	
	Sub-Total Revenues	831,176	812,622	812,094	902,000	89,906	
399.00-00	Cash Carry Forward	698,277	704,699	900,000	635,461	(264,539)	
	TOTAL FUND REVENUES	1,529,453	1,517,321	1,712,094	1,537,461	(174,633)	
	Expenses						
559.31-10	Investment Advisor	240	450	450	450	0	
559.49-18	Bank Fees	304	500	500	500	0	
559.34-20	Governmental Services-Financial Services	8,899	12,557	12,557	12,090	(467)	30% of Staff Assistant's time
559.41-10	Communications Recurring	179	400	400	400	0	
559.42-01	Postage Expense	318	650	650	650	0	
559.48-10	Promotional Activities	318,353	668,796	697,337	523,171	(174,166)	
559.48-10	Marketing Budget & Advertising Campaign	0	501,400	600,000	600,000	0	
559.48-10	Overnight Stays	0	48,000	75,000	80,000	5,000	
559.48-10	Quality of Life Events	0	0	25,000	20,000	(5,000)	See specific events in 48-19,48-22,48-31,48-xx
559.48-19	Rotary Club - Flagler Beach	0	2,000	0	0	0	Run Flagler
559.48-22	Friends of Washington Oaks - Holiday Tea Party	0	2,000	0	0	0	Holiday Tea
559.48-22	Friends of Washington Oaks - Earth Day	0	2,000	0	0	0	Earth Day
559.48-31	Florida Agricultural Museum	1,902	2,000	0	0	0	Pellicer Creek Raid War Re-enactment
559.48-xx	Community Chorus of Palm Coast	0	2,000	0	0	0	Winter Concert
559.48-xx	Flagler Co. Chamber Affiliate-Flagler Beach	0	2,000	0	0	0	Flagler's Holiday at the Beach
-559.48xx	Hispanic American Club	2,500	0	0	0	0	
559.48-11	Chamber of Commerce	191,143	214,543	300,000	300,000	0	3 yr contract-annual budget request
559.48-14	Promotional - FL Frst Cst Golf	27,825	27,825	0	0	0	Northeast Golf Marketing Campaign
559.48-15	Promotional - F.C. Art League	2,000	0	0	0	0	
559.48-18	Promotional - F.B. Chamber	15,000	15,000	0	0	0	Fireworks
559.48-44	Promotional - City of Palm Coast	0	15,000	0	0	0	Fireworks
559.48-38	Continuing Educ Co Inc	10,000	0	0	0	0	
559.48-42	PC Tennis Center	8,700	0	0	0	0	
559.48-43	Friends of A1A Byway	2,000	0	0	0	0	
559.52-12	Office Supplies	141	100	100	100	0	
559.52-12	Other Operating Expenses	1,000	100	100	100	0	
	TOTAL FUND EXPENSES	590,504	1,517,321	1,712,094	1,537,461	(174,633)	

**Flagler County Board of County Commissioners
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TOURIST DEVELOPMENT-BEACH RESTORATION 11.25% OF TOURISM BED TAXES - FINANCIAL SERVICES

SPECIAL REVENUE FUND

Fund 111 Dept 4700	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)	COMMENTS
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	149,252	144,803	144,803	168,000	23,197	Local Option Tourist Tax levy is 4%
361.10-00	Interest	2,471	2,668	1,000	1,200	200	The beach restoration fund receives 11.25%
334.39-01	FDEP - Beach Restoration	47,000	42,300	42,300	0	(42,300)	of allocation Beach Restoration Project
398.00-00	Less 5% Statutory Reduction		(9,489)	(7,240)	(8,000)	(760)	
	Sub-Total Revenues	198,723	180,282	180,863	161,200	(19,663)	
399.00-00	Cash Carry Forward	674,638	780,315	1,012,755	1,256,255	243,500	
	TOTAL FUND REVENUES	873,361	960,597	1,193,618	1,417,455	223,837	
	Expenses						
537.34-10	Funds to be allocated by BOCC	0	936,947	1,169,968	1,416,805	246,837	
537.31-10	Investment Advisor	361	400	400	400	0	
519.49-18	Bank Fees	116	250	250	250	0	
	Total Operating Expenses	477	937,597	1,170,618	1,417,455	246,837	
537.81-20	Army Corp. Feasibility Study	0	23,000	23,000	0	(23,000)	
	Total Capital Expenses	0	23,000	23,000	0	(23,000)	
	TOTAL FUND EXPENSES	477	960,597	1,193,618	1,417,455	223,837	

PARKS AND RECREATION IMPACT FEE

Brief Overview

On November 21, 2003, the Board of County Commissioners adopted Ordinance No. 2003-22 amending previous ordinances establishing the Parks and Recreation Impact Fee.

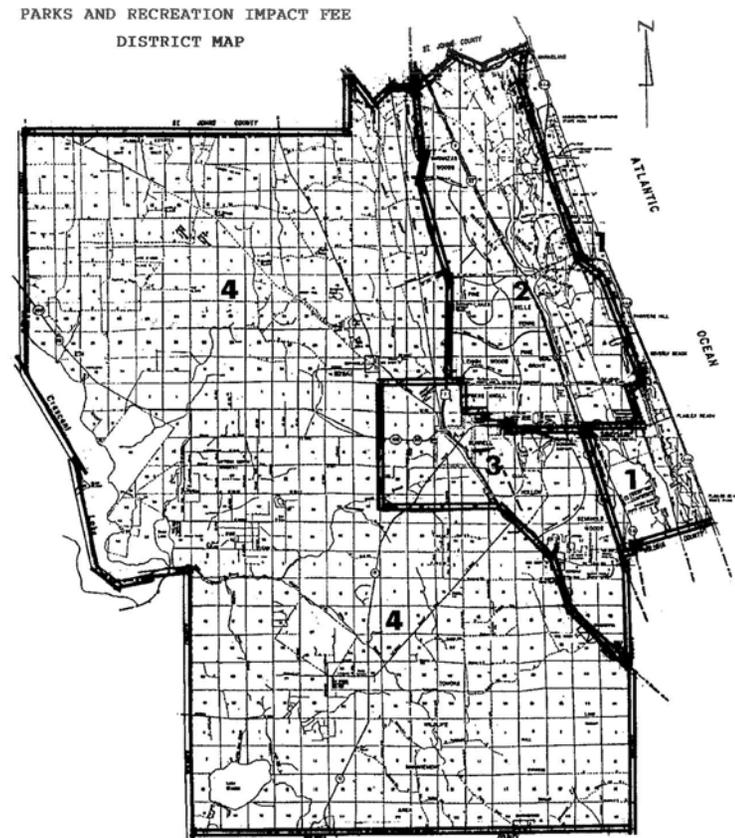
The Local Comprehensive Planning Act, Chapter 163 of the Florida Statutes, requires that public facilities necessary to support new development should be available concurrent with the impact of that development, and the Flagler County Comprehensive Plan establishes the acceptable level of service (LOS)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

Parks Impact Fees are imposed in order to regulate the use and development of land so as to assure that new development bears a proportionate share of the cost of the capital expenditures necessary to provide parklands, and the funds necessary to construct improvements to such lands in the county.

The ordinance establishes four parks districts geographically dividing the land area of the County.

Authorized Uses

- ❖ Parks Impact Fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district in unincorporated Flagler County. Such acquisitions and improvements shall be consistent with the levels of service and standards set forth in the comprehensive plan. In no case shall trust funds ever be expended for maintenance or operations of parks and recreational facilities.



**Flagler County Board of County Commissioners
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RECREATION IMPACT FEES - SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)
Revenues					
Interest	525	322	635	320	(315)
Grant	214,692	2,528	360,000	360,000	0
Recreation Impact Fee	16,405	22,405	16,462	0	(16,462)
Interfund Transfer	0	16,000	0	0	0
Less 5% Statutory Reduction	0	0	(854)	0	854
Cash Carry Forward	150,984	115,773	112,903	147,072	34,169
Total Revenues	382,606	157,028	489,146	507,392	18,246
Expenses					
Parks Impact Fee Zone 1 (Fund 132)					
Operating	155	84	120	250	130
Capital Projects	240,273	33,170	430,000	450,000	20,000
Reserves	62,742	47,255	0	0	0
	303,170	80,509	430,120	450,250	20,130
Parks Impact Fee Zone 2 (Fund 133)					
Operating	116	84	100	150	50
Reserves	3,684	6,240	6,402	6,630	228
	3,800	6,324	6,502	6,780	278
Parks Impact Fee Zone 3 (Fund 134)					
Operating	116	84	300	300	0
Capital Projects	0	20,000	0	0	0
Reserves	6,099	4,110	4,201	3,990	(211)
	6,215	24,194	4,501	4,290	(211)
Parks Impact Fee Zone 4 (Fund 135)					
Operating	149	84	150	150	0
Capital Projects	26,024	0	0	0	0
Reserves	43,248	45,917	47,873	45,922	(1,951)
	69,421	46,001	48,023	46,072	(1,951)
Total Parks Impact Fees Expenses	382,606	157,028	489,146	507,392	18,246
Revenues vs. Expenses	0	0	0	0	0

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

PARK IMPACT FEE ZONE 1

SPECIAL REVENUE FUND

Fund 132	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4900		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+ / (-)	
	Revenues						
331.49-19	SRA1A Nat'l Scenic Byway Bing's Landing	214,692	2,528	0	0	0	
331.73-02	FDOT - Varn Park Parking Lot Addition	0	0	360,000	360,000	0	
361.10-00	Interest	255	144	500	200	(300)	
363.27-01	Zone 1 - Recreation Impact Fee	9,374	15,095	11,000	0	(11,000)	
398.00-00	Less 5% Statutory Reduction	0	0	(575)	0	575	
	Sub-Total Revenues	224,321	17,767	370,925	360,200	(10,725)	
399.00-00	Cash Carry Forward	78,849	62,742	59,195	90,050	30,855	
	TOTAL FUND REVENUES	303,170	80,509	430,120	450,250	20,130	
	Expenses						
572.31-10	Professional Services	39	0	20	50	30	PFM investment fees
572.49-18	Bank Analysis Fees	116	84	100	200	100	
	Total Investment Expenses	155	84	120	250	130	
572.XX-XX	Varn Park Additional Parking Construction	11,710	16,138	430,000	450,000	20,000	Project #350550
541.XX-XX	SRA1A Nat'l Scenic Byway Bing's Landing	228,563	17,032	0	0	0	Project #401142 completed FY12
	Total Capital Expenses	240,273	33,170	430,000	450,000	20,000	
587.98-50	Reserve for Future Capital Outlay	62,742	47,255	0	0	0	
	Total Reserves	62,742	47,255	0	0	0	
	TOTAL FUND EXPENSES	303,170	80,509	430,120	450,250	20,130	

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PARK IMPACT FEE ZONE 2

SPECIAL REVENUE FUND

Fund 133 Dept 4900	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 2 - Recreation Impact Fee	2,083	2,623	1,500	0	(1,500)	
361.10-00	Interest	12	17	10	10	0	
398.00-00	Less 5% Statutory Reduction	0	0	(75)	0	75	
	Sub-Total Revenues	2,095	2,640	1,435	10	(1,425)	
399.00-00	Cash Carry Forward	1,705	3,684	5,067	6,770	1,703	
	TOTAL FUND REVENUES	3,800	6,324	6,502	6,780	278	
	Expenses						
572.49-18	Bank Analysis Fees	116	84	100	150	50	
	Total Investment Expense	116	84	100	150	50	
587.98-50	Reserve for Future Capital	3,684	6,240	6,402	6,630	228	
	Total Reserves	3,684	6,240	6,402	6,630	228	
	TOTAL FUND EXPENSES	3,800	6,324	6,502	6,780	278	

**Flagler County Board of County Commissioners
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PARK IMPACT FEE ZONE 3

SPECIAL REVENUE FUND

Fund 134	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4900		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/-	
	Revenues						
363.27-01	Zone 3 - Recreation Impact Fee	2,604	2,083	1,562	0	(1,562)	
361.10-00	Interest	17	12	25	10	(15)	
381.03-00	Interfund Transfer - General Fund	0	16,000	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(79)	0	79	
	Sub-Total Revenues	2,621	18,095	1,508	10	(1,498)	
399.00-00	Cash Carry Forward	3,594	6,099	2,993	4,280	1,287	
	TOTAL FUND REVENUES	6,215	24,194	4,501	4,290	(211)	
	Expenses						
572.49-18	Bank Analysis Fees	116	84	300	300	0	
	Total Investment Expense	116	84	300	300	0	
572.63-10	Old Dixie Comm. Park-Horseshoe Courts	0	20,000	0	0	0	Project #305150 completed in FY12
	Total Capital Expenses	0	20,000	0	0	0	
587.98-50	Reserve for Future Capital	6,099	4,110	4,201	3,990	(211)	
	Total Reserves	6,099	4,110	4,201	3,990	(211)	
	TOTAL FUND EXPENSES	6,215	24,194	4,501	4,290	(211)	

Flagler County Board of County Commissioners
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PARK IMPACT FEE ZONE 4

SPECIAL REVENUE FUND

Fund 135 Dept 4900	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 4 - Recreation Impact Fee	2,344	2,604	2,400	0	(2,400)	
361.10-00	Interest	241	149	100	100	0	
398.00-00	Less 5% Statutory Reduction	0	0	(125)	0	125	
	Sub-Total Revenues	2,585	2,753	2,375	100	(2,275)	
399.00-00	Cash Carry Forward	66,836	43,248	45,648	45,972	324	
	TOTAL FUND REVENUES	69,421	46,001	48,023	46,072	(1,951)	
	Expenses						
572.31-10	Professional Services	33	0	0	0	0	
572.49-18	Bank Analysis Fees	116	84	150	150	0	
	Total Investment Expense	149	84	150	150	0	
572.63-10	Hidden Trails Lighting	26,024	0	0	0	0	Project #240120 completed in FY11
	Total Capital Expenses	26,024	0	0	0	0	
587.98-50	Reserve for Future Capital	43,248	45,917	47,873	45,922	(1,951)	
	Total Reserves	43,248	45,917	47,873	45,922	(1,951)	
	TOTAL FUND EXPENSES	69,421	46,001	48,023	46,072	(1,951)	

TRANSPORTATION IMPACT FEE

Brief Overview

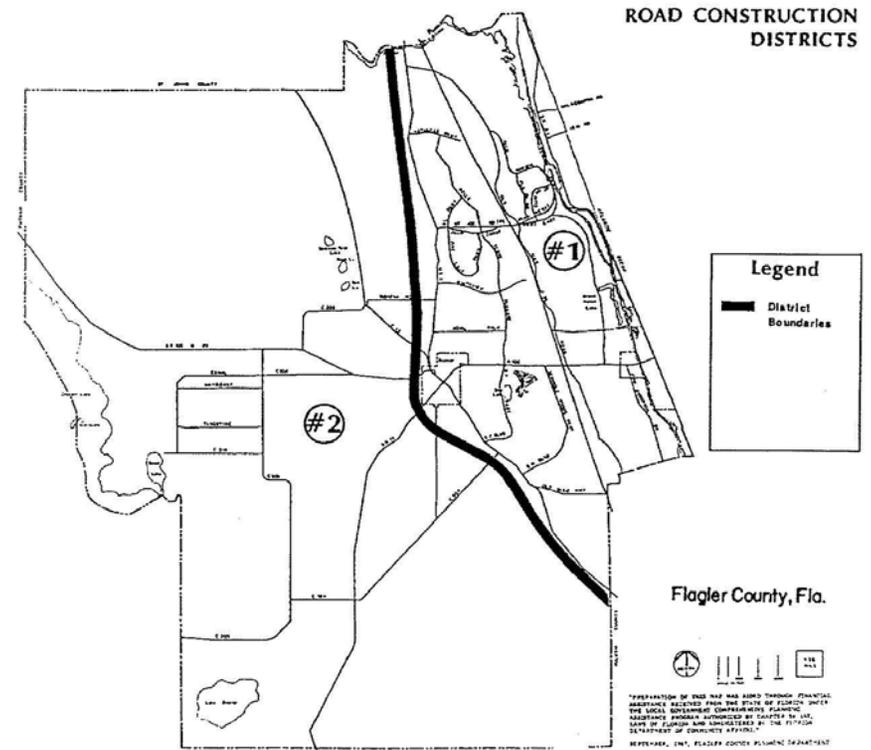
On September 2, 2003, the Board of County Commissioners adopted Ordinance No. 2003-14 amending previous ordinances establishing the Transportation Impact Fee.

The Transportation Impact fee is authorized by Chapter 163 of the Florida Statutes as a means for all local governments to satisfy transportation concurrency requirements. The rapid population growth recently experienced by Flagler County requires expansion in public transportation facilities to maintain an acceptable level of service on the County's major road network as designated by the County's adopted Comprehensive Plan.

All new impact-generating land development activities are subject to transportation impact fees. Two transportation impact fee districts exist presently, east and west, divided by the Florida East Coast Railroad right of way.

Authorized Uses

- ❖ Funds including interest shall solely be used for Transportation Capital Facilities on the County's major road network system within the impact district from which the fees have been collected.
- ❖ Collected fees shall carryover to the following year but fees that have not been spent within seven years from the date of building permit issuance shall be returned to the payee or his successor along with interest at 6% a year, subject to extension by the Board of County Commissioners.



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

TRANSPORTATION IMPACT FEES-SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)
Revenues					
Grant	1,131,604	138,465	398,308	21,704,262	21,305,954
Interest	30,677	19,824	17,550	19,800	2,250
Transportation Impact Fees	181,911	137,937	77,500	0	(77,500)
Less 5% Statutory Reduction	0	0	(24,666)	(875)	23,791
Cash Carry Forward	7,511,807	7,681,749	7,762,240	5,719,987	(2,042,253)
Total Revenues	8,855,999	7,977,975	8,230,932	27,443,174	19,212,242
Expenses					
Transportation Impact Fee - Old East (Fund 130)					
Operating	1,571	1,251	600	1,400	800
Capital Projects	711,204	755	0	7,600,000	7,600,000
Reserves	2,680,195	2,685,959	2,683,960	2,597,594	(86,366)
	3,392,970	2,687,965	2,684,560	10,198,994	7,514,434
Transportation Impact Fee West (Fund 131)					
Operating	164	123	125	300	175
Reserves	109,647	130,791	143,685	130,905	(12,780)
	109,811	130,914	143,810	131,205	(12,605)
Transportation Impact Fee Palm Coast (Fund 136)					
Operating	2,476	160,937	415,700	2,131,963	1,716,263
Capital Projects	370,162	137,710	413,498	14,204,262	13,790,764
Reserves	4,256,543	4,092,402	3,807,109	0	(3,807,109)
	4,629,181	4,391,049	4,636,307	16,336,225	11,699,918
Transportation Impact Fee New East (Fund 137)					
Operating	17,777	406	280	500	220
Capital Projects	57,067	0	0	0	0
Reserves	649,193	767,641	765,975	776,250	10,275
	724,037	768,047	766,255	776,750	10,495
Total Transportation Impact Fees Expenses	8,855,999	7,977,975	8,230,932	27,443,174	19,212,242
Revenues vs. Expenses	0	0	0	0	0

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

TRANSPORTATION IMPACT FEE EAST- OLD EAST

SPECIAL REVENUE FUND

Fund 130	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 1450		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
334.49-14	FDOT-USA/Royal Palm Intersection Imp.	708,424	755	0	0	0	Grant Project #517068 began in FY10
361.10-00	Interest	11,271	7,015	1,300	7,500	6,200	
	Less 5% Statutory Reduction	0	0	(65)	(375)	(310)	
	FDOT-Matanzas Interchange Const.	0	0	0	7,500,000	7,500,000	P#490211
	SUB-TOTAL REVENUES	719,695	7,770	1,235	7,507,125	7,505,890	
399.00-00	Cash Carry Forward	2,673,275	2,680,195	2,683,325	2,691,869	8,544	
	TOTAL FUND REVENUES	3,392,970	2,687,965	2,684,560	10,198,994	7,514,434	
	Expenses						
541.31-10	Professional Fees	1,385	1,138	500	1,250	750	
541.49-18	Bank Analysis Fees	186	113	100	150	50	
	Total Operating Expenses	1,571	1,251	600	1,400	800	
	FDOT-Matanzas Interchange Const.	0	0	0	7,600,000	7,600,000	P#490211
Prj #517068	US1 & Royal Palm Intersection Imp.	711,204	755	0	0	0	completed in FY12
	Total Capital Projects	711,204	755	0	7,600,000	7,600,000	
587.98-50	Reserve - Future Capital Projects	2,680,195	2,685,959	2,683,960	2,597,594	(86,366)	
	Total Reserves	2,680,195	2,685,959	2,683,960	2,597,594	(86,366)	
	TOTAL FUND EXPENSES	3,392,970	2,687,965	2,684,560	10,198,994	7,514,434	

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

TRANSPORTATION IMPACT FEE - WEST

SPECIAL REVENUE FUND

Fund 131	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	Approved	CHANGES	COMMENTS
Dept 1450		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
361.10-00	Interest	398	343	75	300	225	
363.20-01	Transportation Impact Fees - West	18,754	20,924	17,500	0	(17,500)	
398.00-00	Less 5% Statutory Reduction	0	0	(878)	0	878	
	SUB-TOTAL REVENUES	19,152	21,267	16,697	300	(16,397)	
399.00-00	Cash Carry Forward	90,659	109,647	127,113	130,905	3,792	
	TOTAL FUND REVENUES	109,811	130,914	143,810	131,205	(12,605)	
	Expenses						
541.31-10	Professional Services	48	39	25	50	25	PFM investment fees
541.49-18	Bank Analysis Fees	116	84	100	250	150	
	Total Operating Expenses	164	123	125	300	175	
587.98-50	Reserve - Future Capital Projects	109,647	130,791	143,685	130,905	(12,780)	
	Total Reserves	109,647	130,791	143,685	130,905	(12,780)	
	TOTAL FUND EXPENSES	109,811	130,914	143,810	131,205	(12,605)	

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

TRANSPORTATION IMPACT FEE - PALM COAST

SPECIAL REVENUE FUND

Fund 136 Dept 1450	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	16,899	10,625	16,000	10,000	(6,000)	
398.00-00	Less 5% Statutory Reduction	0	0	(20,715)	(500)	20,215	
	SUB-TOTAL REVENUES	16,899	10,625	(4,715)	9,500	14,215	
399.00-00	Cash Carry Forward	4,242,120	4,242,714	4,242,714	2,122,463	(2,120,251)	
	TOTAL FUND REVENUES	4,259,019	4,253,339	4,237,999	2,131,963	(2,106,036)	
	Expenses						
541.31-10	Professional Services	2,360	1,876	2,000	2,000	0	
541.49-15	Advertising	0	0	0	200	200	P#510068 Old Kings Road Extension
541.49-18	Bank Analysis Fees	116	84	500	250	(250)	
541.31-10	Matanzas/Old Kings Mitigation	0	13,200	13,200	13,200	0	P#490069 5 year mitigation
541.81-36	City of Palm Coast	0	0	0	1,857,090	1,857,090	close out fund for projects in City of Palm Coast
541.63-77	Engineering Staff Time	0	0	0	135,000	135,000	various project numbers, not grant reimbursable
	Total Operating Expenses	2,476	15,160	15,700	2,007,740	(50)	
541.31-10	Matanzas Interchange Design	0	145,777	400,000	124,223	(275,777)	FY13 rollover Project #490558
	Total Capital Expenses	0	145,777	400,000	124,223	(275,777)	
	Grant Funded Capital Projects						
	Revenues						
337.40-01	FDOT Grant-Design Mitigation	0	0	0	2,100,000	2,100,000	P#490558
		0	0	0	2,100,000	2,100,000	
	Expenses						
541.63-57	Matanzas Interchange Mitigation	0	0	0	2,100,000	1,700,000	P#490558
		0	0	0	2,100,000	1,700,000	
	Revenues						
331.49-16	FDOT/Matanzas Woods PD&E	370,162	137,710	398,308	0	0	P#490197
		370,162	137,710	398,308	0	0	
	Expenses						
334.43-01	FDOT Grant-Matanzas Woods PD&E	370,162	137,710	413,498	0	(413,498)	P#490197 completed in FY13
		370,162	137,710	413,498	0	(413,498)	

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TRANSPORTATION IMPACT FEE - PALM COAST

SPECIAL REVENUE FUND

Fund 136 Dept 1450	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
Grant Funded Capital Projects							
Revenues							
334.49-25	FDOT-Old Kings Road Extension	0	0	0	1,350,000	1,350,000	P#510068
		0	0	0	1,350,000	1,350,000	
Expenses							
541.63-10	Old Kings Road Extension	0	0	0	1,350,000	1,350,000	P#510068
		0	0	0	1,350,000	1,350,000	
Revenues							
334.49-26	FDOT-Old Kings Road Widening	0	0	0	2,000,000	2,000,000	Pass through grant for the City of Palm Coast
		0	0	0	2,000,000	2,000,000	
Expenses							
541.81-36	Old Kings Road Widening	0	0	0	2,000,000	2,000,000	Pass through grant for the City of Palm Coast
		0	0	0	2,000,000	2,000,000	
Revenues							
331.49-22	FDOT-Palm Coast Pky Widening	0	0	0	8,754,262	8,754,262	Pass through grant for the City of Palm Coast
		0	0	0	8,754,262	8,754,262	
Expenses							
541.81-36	Palm Coast Parkway Widening	0	0	0	8,754,262	8,754,262	Pass through grant for the City of Palm Coast
		0	0	0	8,754,262	8,754,262	
Total Grant Funded Capital Expenses		370,162	137,710	413,498	14,204,262	13,390,764	

TRANSPORTATION IMPACT FEE - PALM COAST

SPECIAL REVENUE FUND

Fund 136 Dept 1450	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
Expenses							
587.98-50	Reserve - Future Capital Projects	4,256,543	4,092,402	3,807,109	0	(3,807,109)	
	Total Reserves	4,256,543	4,092,402	3,807,109	0	(3,807,109)	
TOTAL FUND EXPENSES		4,629,181	4,391,049	4,636,307	16,336,225	9,583,605	

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

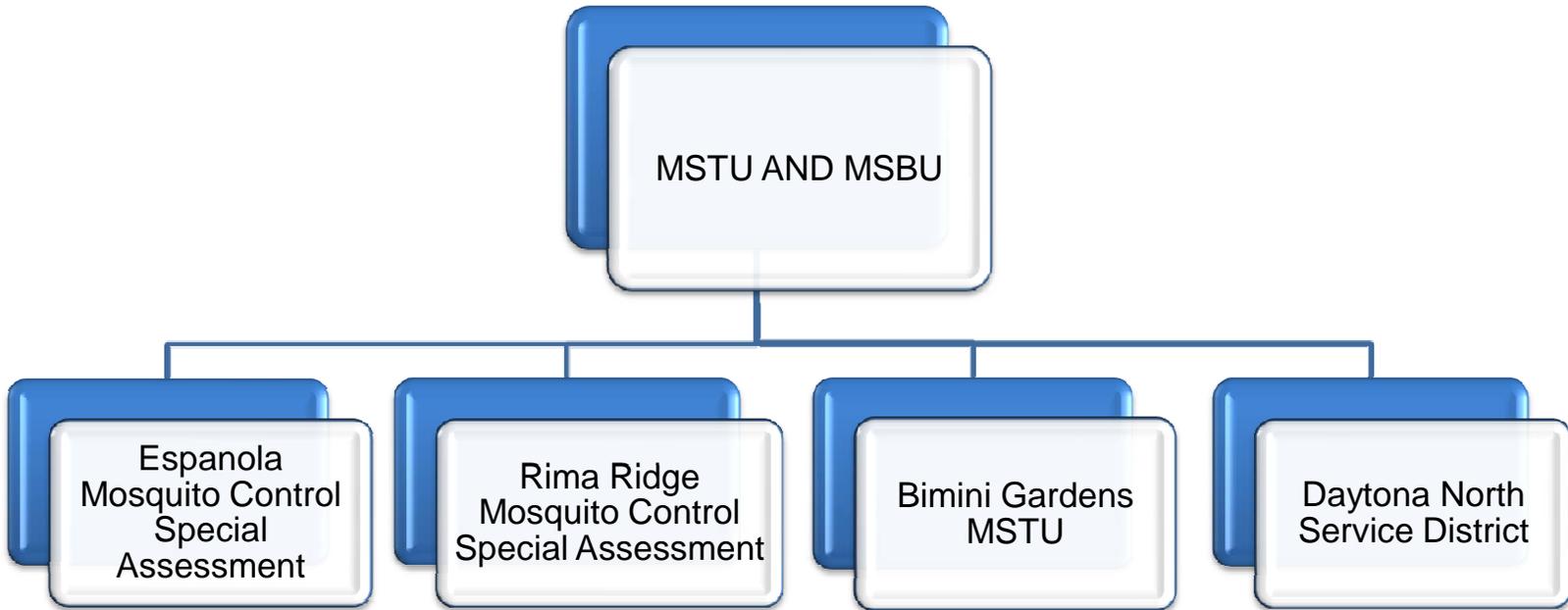
**Flagler County Board of County Commissioners
FY 2013-2014**

TRANSPORTATION IMPACT FEE - EAST NEW

SPECIAL REVENUE FUND

Fund 137	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 1450		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
331.43-01	FDOT LAP - Matanzas/I95 IJR	53,018	0	0	0	0	
361.10-00	Interest	2,109	1,841	175	2,000	1,825	
363.20-01	Road & Street Impact Fees	163,157	117,013	60,000	-	(60,000)	
398.00-00	Less 5% Statutory Reduction	0	0	(3,008)	0	3,008	
	SUB-TOTAL REVENUES	218,284	118,854	57,167	2,000	(55,167)	
399.00-00	Cash Carry Forward	505,753	649,193	709,088	774,750	65,662	
	TOTAL FUND REVENUES	724,037	768,047	766,255	776,750	10,495	
	Expenses						
541.31-10	Professional Services	291	293	180	300	120	Includes PFM investment fees
541.34-10	Bank Analysis Fees	186	113	100	200	100	
490069	Matanzas/Old King's Mitigation	17,300	0	0	0	0	
	Total Operating Expenses	17,777	406	280	500	220	
490196	Matanzas Woods IJR	57,067	0	0	0	0	
	Total Capital Projects	57,067	0	0	0	0	
541.63.10	Reserves	649,193	767,641	765,975	776,250	10,275	
	Total Reserves	649,193	767,641	765,975	776,250	10,275	
	TOTAL FUND EXPENSES	724,037	768,047	766,255	776,750	10,495	

Flagler County Board of County Commissioners
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**Flagler County Board of County Commissioners
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MSTU AND MSBU SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-
Revenues					
Interest	260,293	244,221	264,090	264,113	23
Grant	7,814	0	8,000	0	(8,000)
Mosquito Control Assessment	3,853	3,948	3,735	3,600	(135)
Front Foot Assessment	5,813	5,982	5,800	5,600	(200)
Excess Fees	1,974	1,439	1,950	1,940	(10)
Ninth Cent Fuel Tax	41,123	51,659	50,146	53,262	3,116
Local Option Fuel Tax	13,212	10,781	10,602	11,148	546
DNSD Assessment	2,704	12,584	2,600	2,600	0
Less 5% Statutory Reduction	0	0	(17,143)	(17,114)	29
Cash Carry Forward	407,682	342,503	563,443	420,128	(143,315)
Total Revenues	744,468	673,117	893,223	745,277	(147,946)
Expenses					
Bimini Gardens MSTU (Fund 175)	1,785	2,388	8,440	12,440	4,000
Espanola Special Assessment (Fund 177)	4,314	1,997	15,505	8,255	(7,250)
Rima Ridge Special Assessment (Fund 178)	24,802	23,006	21,150	12,246	(8,904)
Daytona North Service District (Fund 702)	696,393	571,300	848,128	712,336	(135,792)
Total Expenses	727,294	598,691	893,223	745,277	(147,946)
Revenues vs. Expenses	17,174	74,426	0	0	0

From Fiscal Year 2001 to current: \$0.58 assessment

**Flagler County Board of County Commissioners
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BIMINI GARDENS MSTU

SPECIAL REVENUE FUND

Fund 175 Dept 1810	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)	COMMENTS
Revenues							
325.20-01	Bimini Gardens MSTU-Assessment	5,813	5,630	5,800	5,600	(200)	
325.20-02	Delinquent Spec Assessment	0	352	0	0	0	
361.10-00	Interest	23	33	10	33	23	
386.70-00	Excess Fees - Tax Collector	42	42	40	40	0	
398.00-00	Less 5% Statutory Reduction	0	0	(290)	(285)	5	
	Sub-Total Revenues	5,878	6,057	5,560	5,388	(172)	
399.00-00	Cash Carry Forward	1,894	5,987	2,880	7,052	4,172	
	TOTAL FUND REVENUES	7,772	12,044	8,440	12,440	4,000	
Expenses							
513.34-16	Comm Fees-Tax Collector	116	120	120	120	0	
513.34-19	Property Appraiser Fees	62	62	70	70	0	
541.34-20	Public Work Charges	1,421	2,093	8,000	12,000	4,000	
541.49-18	Bank Analysis Fees	186	113	250	250	0	
	Total Operating Expenses	1,785	2,388	8,440	12,440	4,000	
	TOTAL FUND EXPENSES	1,785	2,388	8,440	12,440	4,000	

DEPARTMENT SUMMARY

On November 15, 1999, Flagler County Ordinance No. 99-10, authorized creation of a municipal service benefit unit for road projects and services and adopted on December 20, 1999, Resolution No. 99-91, establishing the Bimini Gardens Municipal Service Taxing Unit.

History of front foot assessment:

From Fiscal Year 2001 to current: \$0.58 assessment



**Flagler County Board of County Commissioners
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ESPANOLA SPECIAL ASSESSMENT

SPECIAL REVENUE FUND

Fund 177 Dept 4920	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
	Revenues						
334.61-03	State Grant Mosquito Control	3,896	0	4,000	0	(4,000)	Dept. of Agriculture & Consumer Services.
361.10-00	Interest	0	34	0	0	0	
325.20-01	Mosquito Control Assessment	1,396	1,220	1,335	1,200	(135)	
325.20-02	Delinquent Special Assessments	0	285	0	0	0	
386.70-00	Excess Fees - Tax Collector	10	11	10	0	(10)	
398.00-00	Less 5% Statutory Reduction	0	0	(67)	(60)	7	
	Sub-Total Revenues	5,302	1,550	5,278	1,140	(4,138)	
399.00-00	Cash Carry Forward	10,199	11,187	10,227	7,115	(3,112)	
	TOTAL FUND REVENUES	15,501	12,737	15,505	8,255	(7,250)	
	Expenses						
562.34-10	Mosquito Control District	3,896	1,650	15,000	7,750	(7,250)	
562.34-16	Comm Fees - Tax Collector	28	30	30	30	0	
562.34-19	Property Appraiser Fees	204	204	225	225	0	
562.49-18	Bank Analysis Fees	186	113	250	250	0	
	Total Operating Expenses	4,314	1,997	15,505	8,255	(7,250)	
	TOTAL FUND EXPENSES	4,314	1,997	15,505	8,255	(7,250)	

DEPARTMENT SUMMARY

In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and Rima Ridge areas. On April 21, 2003 the Board agreed to contract services for these new areas (known as the West Flagler Mosquito Control District, or (WFMCD) with the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County applies for state assistance from the Department of Agriculture and Consumer Services (DACS) through EFMCD. Funding is used to provide inspection services, surveillance and truck and aerial spraying.

Cost per special assessment unit is \$11.76 each.



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RIMA RIDGE SPECIAL ASSESSMENT

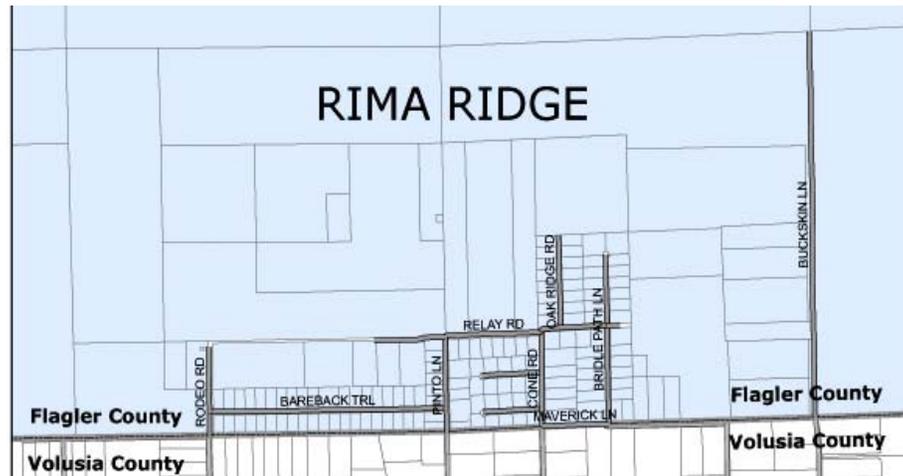
SPECIAL REVENUE FUND

Fund 178 Dept 4920	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
Revenues							
334.61-03	State Grant/Mosquito Control	3,918	0	4,000	0	(4,000)	Dept. of Agriculture & Consumer Services
361.10-00	Interest	0	65	0	0	0	
325.20-01	Mosquito Control Assessment	2,457	2,443	2,400	2,400	0	
386.70-00	Excess Fees-Tax Collector	18	65	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(320)	(120)	200	
	Sub-Total Revenues	6,393	2,573	6,080	2,280	(3,800)	
399.00-00	Cash Carry Forward	18,409	20,433	15,070	9,966	(5,104)	
	TOTAL FUND REVENUES	24,802	23,006	21,150	12,246	(8,904)	
Expenses							
562.34-10	Mosquito Control District	3,918	2,024	7,000	7,000	0	
562.34-16	Comm Fees - Tax Collector	49	49	100	100	0	
562.34-19	Property Appraiser Fees	216	216	300	300	0	
562.49-18	Bank Analysis Fees	186	113	300	300	0	
	Total Operating Expenses	4,369	2,402	7,700	7,700	0	
587.98-11	Designated for Future Use	20,433	20,604	13,450	4,546	(8,904)	
	Total Reserves	20,433	20,604	13,450	4,546	(8,904)	
	TOTAL FUND EXPENSES	24,802	23,006	21,150	12,246	(8,904)	

DEPARTMENT SUMMARY

In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and Rima Ridge areas. On April 21, 2003, the Board agreed to contract services for these new areas (known as the West Flagler Mosquito Control District, or WFMC) with the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County applies for state assistance from the Department of Agriculture and Consumer Services (DACS) through EFMCD. Funding is used to provide inspection services, surveillance and truck and aerial spraying.

Cost per special assessment unit is \$14.62 each.



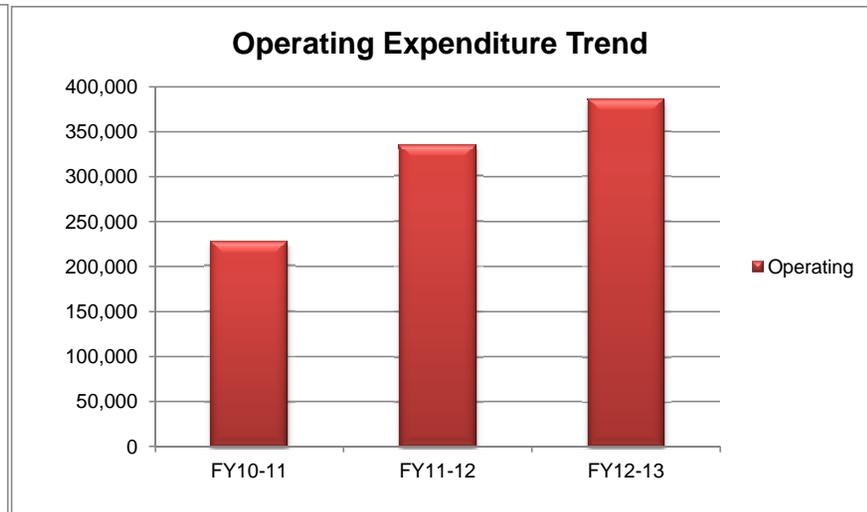
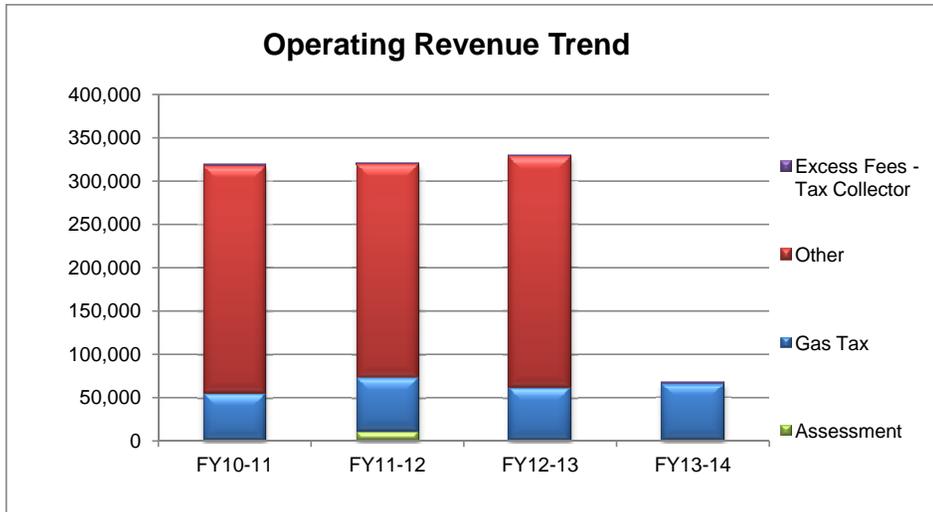
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DAYTONA NORTH SERVICE DISTRICT						SPECIAL REVENUE FUND
Fund 702	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
Dept 4500/5000		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)
Revenues						
312.30-00	Ninth Cent Fuel Tax	41,123	51,659	50,146	53,262	3,116
312.40-00	Local Option Fuel Tax	13,212	10,781	10,602	11,148	546
325.20-01	DNSD/Front Foot	260,270	244,089	264,080	264,080	0
325.20-02	DNSD Delinquent Front Foot	909	10,829	1,000	1,000	0
361.10-00	Interest	1,795	1,755	1,600	1,600	0
386.70-00	Excess Fees-Tax Collector	1,904	1,321	1,900	1,900	0
398.00-00	Less 5% Statutory Reduction	0	0	(16,466)	(16,649)	(183)
	Sub-Total Revenues	319,213	320,434	312,862	316,341	3,479
399.00-00	Cash Carry Forward	377,180	304,896	535,266	395,995	(139,271)
	TOTAL FUND REVENUES	696,393	625,330	848,128	712,336	(135,792)
Expenses						
513.34-10	Other Contracted Services	1,969	6,622	7,900	7,900	0
513.34-16	Comm Fees - Tax Collector	5,224	5,098	5,300	5,300	0
513.34-19	Property Appraiser Fees	3,893	3,887	4,000	4,000	0
519.43-10	Utilities Expense	10,161	9,829	12,500	12,500	0
541.31-10	Professional Services	289	243	300	300	0
541.34-10	Other Contracted Services	3,884	0	4,000	4,000	0
541.34-20	Governmental Services	201,071	271,072	320,000	320,000	0
541.42-01	Postage Expense	15	0	500	500	0
541.49-14	Landfill Tipping Fees	550	645	500	500	0
541.49-18	Bank Analysis Fees	186	113	300	300	0
541.51-10	Office Supplies	25	0	75	75	0
541.53-10	Road Materials & Supplies	0	37,110	30,000	30,000	0
	Total Operating Expenses	227,267	334,619	385,375	385,375	0
587.98-50	Reserve-Future Capital OL	469,126	236,681	462,753	326,961	(135,792)
	Total Reserves	469,126	236,681	462,753	326,961	(135,792)
	TOTAL FUND EXPENSES	696,393	571,300	848,128	712,336	(135,792)
						Overall Expense Increase/Decrease: -16.01%

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

DAYTONA NORTH SERVICE DISTRICT

SPECIAL REVENUE FUND



DEPARTMENT SUMMARY

The Flagler County Board of County Commissioners, acting as the Daytona North Service District, has the power and authority permitted by law to provide and maintain streets, recreation facilities and services within the boundaries of the Daytona North Service District and empowerment to expend monies for those purposes.

The District shall, in the manner prescribed by law, prescribe, establish and maintain such services, special assessments or taxes and raise funds and revenues in any other manner permitted by law within the District, only as shall be necessary to produce sufficient revenues for the special services, facilities and administration.

Assessments	Per Front Foot
Fiscal Year 1986	0.2405
Fiscal Year 1987	0.2465
Fiscal Year 1988	0.3698
Fiscal Year 1989	0.3698
Fiscal Year 1990	0.3698
Fiscal Year 1991	0.3698
Fiscal Year 1992	0.3698
Fiscal Year 1993 to current	0.5800

SUMMARY

Revenues

Gas Tax	54,335	62,440	60,748	64,410
Other	262,065	245,844	265,680	265,680
Assessment	909	10,829	1,000	1,000
Excess Fees - Tax Collector	1,904	1,321	1,900	1,900
Less 5% Statutory Reduction	0	0	(16,466)	(16,649)
Cash Carry Forward	377,180	304,896	535,266	395,995

Expenses

Operating	227,267	334,619	385,375	385,375
Reserves	469,126	236,681	462,753	326,961

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
Revenues				
Gas Tax	54,335	62,440	60,748	64,410
Other	262,065	245,844	265,680	265,680
Assessment	909	10,829	1,000	1,000
Excess Fees - Tax Collector	1,904	1,321	1,900	1,900
Less 5% Statutory Reduction	0	0	(16,466)	(16,649)
Cash Carry Forward	377,180	304,896	535,266	395,995
696,393	625,330	848,128	712,336	
Expenses				
Operating	227,267	334,619	385,375	385,375
Reserves	469,126	236,681	462,753	326,961
696,393	571,300	848,128	712,336	

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

JUDICIAL FUNDS-SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-
Revenues					
Fees	462,083	484,027	432,725	440,000	7,275
Fines	6,407	5,536	3,200	5,000	1,800
Interest	5,688	4,782	3,665	3,050	(615)
Interfund Transfer	80,041	101,363	40,208	130,024	89,816
Less 5% Statutory Reduction	0	0	(22,159)	(22,040)	119
Cash Carry Forward	1,444,007	1,691,528	1,829,699	1,799,393	(30,306)
Total Revenues	1,998,226	2,287,236	2,287,338	2,355,427	68,089

Expenses					
Courthouse Facilities (Fund 108)	986,062	1,166,891	1,265,308	1,279,270	13,962
Domestic Violence Trust (Fund 192)	5,607	4,306	0	6,892	6,892
Alcohol & Drug Abuse Trust (Fund 193)	116	84	13,321	13,375	54
Court Innovations Technology (Fund 194)	689,630	811,901	798,355	860,927	62,572
Juvenile Diversion (Fund 195)	40,154	33,698	32,366	14,250	(18,116)
Court Innovations (Fund 197)	200,087	187,336	113,254	114,188	934
Teen Court (Fund 198)	61,062	58,463	64,734	66,525	1,791
Total Expenses	1,982,718	2,262,679	2,287,338	2,355,427	68,089

Revenues vs. Expenses	15,508	24,557	0	0	0
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	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-
Personnel Summary-Positions					
Court Innovations	1.00	1.00	1.00	1.00	0.00
Teen Court	1.00	1.00	1.00	1.00	0.00
Total Positions	2.00	2.00	2.00	2.00	0.00

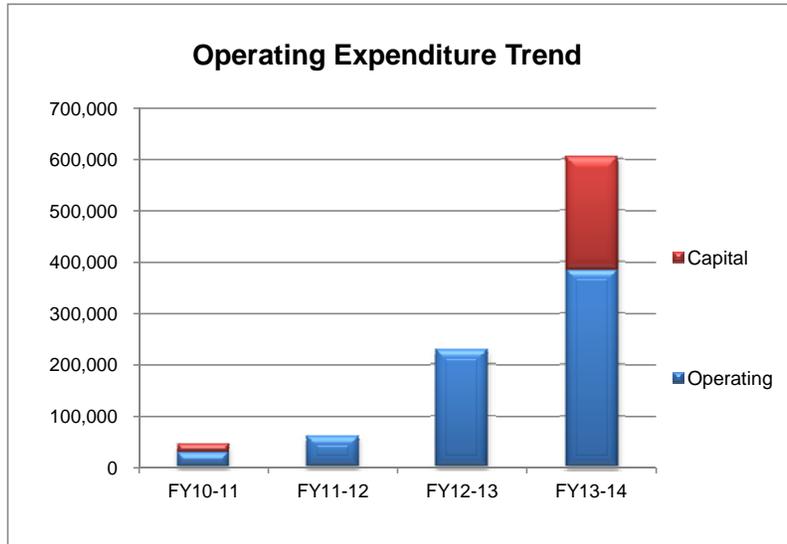
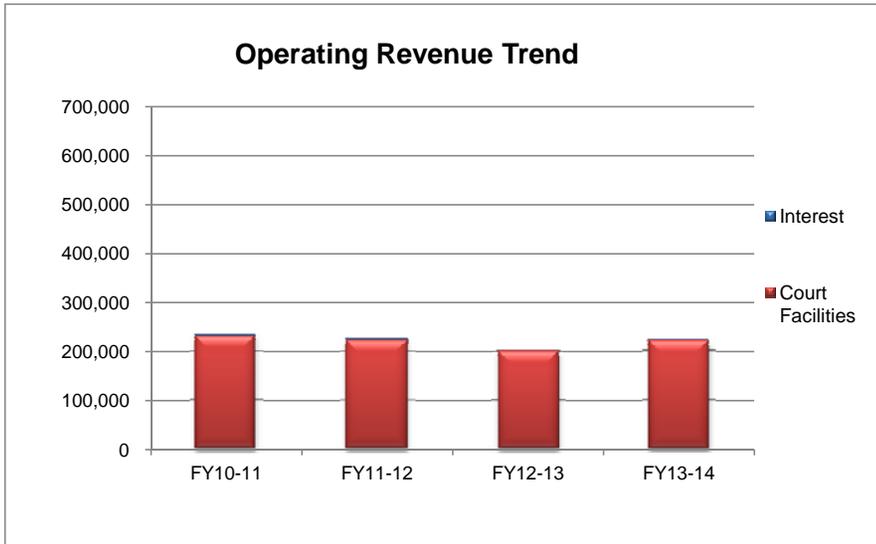
**Flagler County Board of County Commissioners
FY 2013-2014**

COURTHOUSE FACILITIES - COURT ADMINISTRATOR						SPECIAL REVENUE FUND	
Fund 108	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	
Dept 3701/5000		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
359.20-03	Court Facilities	230,589	221,846	200,000	220,000	20,000	
361.10-00	Interest	2,864	2,727	1,000	1,000	0	
398.00-00	Less 5% Statutory Reduction	0	0	(10,050)	(11,050)	(1,000)	
	Sub-Total Revenues	233,453	224,573	190,950	209,950	19,000	
399.00-00	Cash Carry Forward	752,609	942,318	1,074,358	1,069,320	(5,038)	
	TOTAL FUND REVENUES	986,062	1,166,891	1,265,308	1,279,270	13,962	
	Expenses						
712.31-10	Professional Services	430	434	360	450	90	
712.34-10	Other Contracted Services	0	7,540	151,200	120,100	(31,100)	Courthouse security contract transfer from Gen'l Fund
712.44-10	Rentals & Leases	0	1,107	0	0	0	
712.46-10	Building/Equipment Repairs	252	5,448	15,500	33,600	18,100	Security system repairs
712.46-30	Maintenance Agreements	24,400	41,009	54,998	123,650	68,652	
712.46-40	Smallll Tools & Equip	841	11	500	250	(250)	
712.49-10	Other Current Chrgs/Oblig	93	93	1,375	1,200	(175)	
712.49-18	Bank Analysis Fees	186	113	100	150	50	
712.51-11	Office Equip under \$1,000	744	2,301	0	2,000	2,000	
712.52-12	Other Operating Expenses	466	1,033	3,100	2,700	(400)	
712.34-10	Governmental Services	0	0	0	100,000	100,000	Charges from Facilities 001-1413 for Justice Center interior painting
	Total Operating Expenses	27,412	59,089	227,133	384,100	156,967	
712.62-20	Bldg Renovation & Improv	14,200	0	0	218,000	218,000	Upgrade security system to digital - Project #TBD
712.64-10	Equipment	2,132	0	0	1,800	1,800	
	Total Capital Expenses	16,332	0	0	219,800	219,800	
587.98-10	Reserve for Contingency	942,318	1,107,800	1,038,175	675,370	(362,805)	
	Total Reserves	942,318	1,107,800	1,038,175	675,370	(362,805)	
	TOTAL FUND EXPENSES	986,062	1,166,889	1,265,308	1,279,270	13,962	

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

COURTHOUSE FACILITIES

SPECIAL REVENUE FUND



DEPARTMENT SUMMARY

The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004 to assess a \$15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.17, Florida Statutes. Funds collected are used to fund State court facilities, and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. The surcharge was effective July 1, 2004.

During fiscal year 2008-09, Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from \$15 to \$30. On July 20, 2009 the Flagler County Board of County Commissioners adopted Ordinance 2009-05 amending Sec. 10.33(3), Flagler County Code to increase the surcharge from \$15 to \$30.

SUMMARY	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY10-11	FY11-12	FY12-13	FY13-14
Revenues				
Court Facilities	230,589	221,846	200,000	220,000
Interest	2,864	2,727	1,000	1,000
Cash Carry Forward	752,609	942,318	1,074,358	1,069,320
5% Statutory Reduct.	0	0	(10,050)	(11,050)
	986,062	1,166,891	1,265,308	1,279,270
Expenses				
Operating	27,412	59,089	227,133	384,100
Capital	16,332	0	0	219,800
Reserves	942,318	1,107,800	1,038,175	675,370
	986,062	1,166,889	1,265,308	1,279,270

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

DOMESTIC VIOLENCE TRUST - COURT ADMINISTRATOR

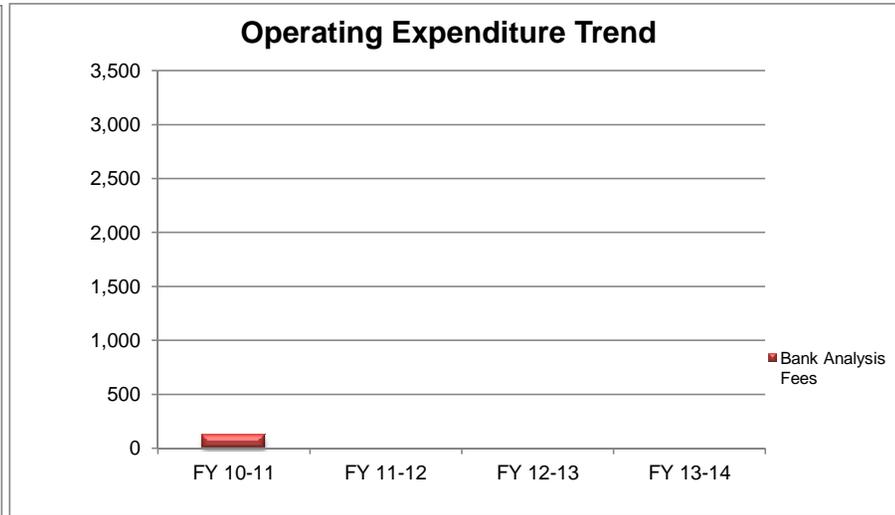
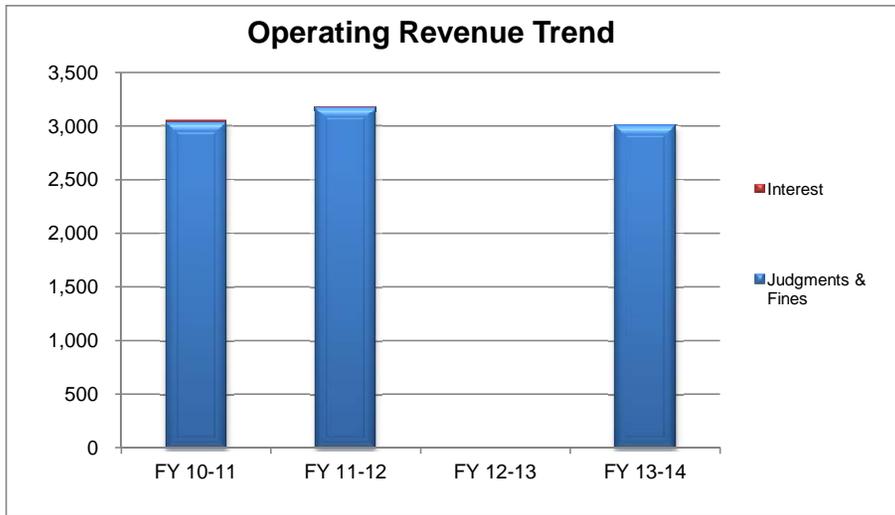
SPECIAL REVENUE FUND

Fund 192	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4600		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+ / (-)	
	Revenues						
351.13-00	Judgments & Fines	3,031	3,166	0	3,000	3,000	
361.10-00	Interest	14	5	0	0	0	
398.10-00	Less 5% Statutory Reduction	0	0	0	0	0	
399.00-00	Cash Carry Forward	2,562	1,135	0	3,892	3,892	
	TOTAL FUND REVENUES	5,607	4,306	0	6,892	6,892	
	Expenses						
519.49-18	Bank Analysis Fees	116	0	0	0	0	
581.91-16	Transfer to General Fund	4,356	3,417	0	6,892	6,892	
	TOTAL FUND EXPENSES	4,472	3,417	0	6,892	6,892	

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

DOMESTIC VIOLENCE TRUST

SPECIAL REVENUE FUND



DEPARTMENT SUMMARY

Pursuant to § 938.08, Florida Statutes, a surcharge of \$201.00 is imposed in certain domestic violence related cases. \$85.00 of the sum collected is deposited in a State Domestic Violence Trust Fund, \$1.00 is retained by the Clerk of Court, and the remainder is provided to the County to be used to defray costs of incarcerating persons sentenced under § 741.283, Florida Statutes, and to provide additional training to law enforcement personnel in combating domestic violence.

These funds are appropriated as received and transferred to the General Fund to provide additional training to law enforcement personnel in combating domestic violence.

SUMMARY

Revenues

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

Expenses

Bank Analysis Fees
Interfund Transfer

	<u>ACTUAL FY 10-11</u>	<u>ACTUAL FY 11-12</u>	<u>BUDGETED FY 12-13</u>	<u>APPROVED FY 13-14</u>
Revenues				
Judgments & Fines	3,031	3,166	0	3,000
Interest	14	5	0	0
Cash Carry Forward	2,562	1,135	0	3,892
Less 5% Statutory Reduction	0	0	0	0
	<u>5,607</u>	<u>4,306</u>	<u>0</u>	<u>6,892</u>
Expenses				
Bank Analysis Fees	116	0	0	0
Interfund Transfer	4,356	3,417	0	6,892
	<u>4,472</u>	<u>3,417</u>	<u>0</u>	<u>6,892</u>

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

ALCOHOL & DRUG ABUSE TRUST - COURT ADMINISTRATOR

SPECIAL REVENUE FUND

Fund 193	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 1010		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
351.14-00	Alcohol & Other Drug Abuse	3,376	2,370	3,200	2,000	(1,200)	
361.10-00	Interest	21	28	20	0	(20)	
398.10-00	Less 5% Statutory Reduction	0	0	(160)	0	160	
399.00-00	Cash Carry Forward	3,885	7,166	10,261	11,375	1,114	
	TOTAL FUND REVENUES	7,282	9,564	13,321	13,375	54	
	Expenses						
622.34-10	Other Contracted Services	0	0	13,196	13,250	54	
622.49-18	Bank Analysis Fees	116	84	125	125	0	
	TOTAL FUND EXPENSES	116	84	13,321	13,375	54	

DEPARTMENT SUMMARY

The Flagler County Alcohol and Other Drug Abuse Trust Fund was created pursuant to § 893.165, Florida Statutes and Flagler County Ordinance 2002-31. Fees and court costs are imposed pursuant to §§ 938.13, 938.21 & 938.23, Florida Statutes, and the sums collected, less Clerk fees, are deposited in the Trust Fund to be used to fund alcohol and other drug abuse programs designated by the Board. Unexpended funds at year-end, if any, remain in this fund (Fund 193) and "roll-over" to the next year.

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

COURT INNOVATIONS TECHNOLOGY - COURT ADMINISTRATOR

SPECIAL REVENUE FUND

Fund 194	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
Dept 1000	Circuit Court Judge						
	Revenues						
359.20-04	Court Innovations Recording Fees \$2	23,580	9,851	49,750	51,300	1,550	
	TOTAL REVENUES	23,580	9,851	49,750	51,300	1,550	
	Expenditures						
519.31-10	Professional Services	0	274	0	0	0	
601.34-10	Other Contracted Services	0	0	6,800	6,800	0	Network switches, Refresh & web site Redesign
41-10, 41-20	Communications	10,399	575	7,000	7,000	0	
601.46-10	Building Equip/Repairs	0	262	0	0	0	
601.46-30	Maintenance Agreements	4,614	1,805	4,500	4,500	0	JACS licenses and maintenance for multifunctional machines
601.49-18	Bank Analysis Fees	602	245	600	0	(600)	
601.51-10	Office Supplies	0	64	0	0	0	
601.51-11	Office Equipment	3,283	5,161	20,100	16,000	(4,100)	Refresh digital recording system with "Open Court"
601.52-12	Other Operating Expenses	0	0	250	500	250	
601.52-30	Data Processing Software	2,613	1,465	4,000	4,000	0	
	Total Operating Expenditures	21,511	9,851	43,250	38,800	(4,450)	
601.64-10	Equipment	2,069	0	6,500	12,500	6,000	Replace 2 Laptops & refresh video conferencing unit
	Total Capital Expenditures	2,069	0	6,500	12,500	6,000	
	TOTAL EXPENDITURES	23,580	9,851	49,750	51,300	1,550	

COURT INNOVATIONS TECHNOLOGY-STATE ATTORNEY

SPECIAL REVENUE FUND

Fund 194	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
Dept 1200							
	Revenues						
359.20-04	Court Innovations Recording Fees \$2	46,960	38,941	50,670	46,000	(4,670)	
	TOTAL REVENUES	46,960	38,941	50,670	46,000	(4,670)	
	Expenditures						
602.46-30	Maintenance Agreements	8,115	7,059	6,770	7,500	730	
602.51-10	Office Supplies	25	838	0	0	0	
602.51-11	Office Equip under \$1,000	16,472	16,739	24,000	24,000	0	
602.51-20	Data Processing Supplies	0	0	1,000	0	(1,000)	
602.52-12	Other Operating Expense	30	146	0	0	0	
602.52-30	Data Processing Software	5,105	4,980	11,900	7,500	(4,400)	
	Total Operating Expenditures	29,747	29,762	43,670	39,000	(4,670)	
602.64-10	Equipment	17,213	9,179	7,000	7,000	0	
	Total Capital Expenditures	17,213	9,179	7,000	7,000	0	
	TOTAL EXPENSES	46,960	38,941	50,670	46,000	(4,670)	

Flagler County Board of County Commissioners
FY 2013-2014

COURT INNOVATIONS TECHNOLOGY-PUBLIC DEFENDER

SPECIAL REVENUE FUND

Fund 194 Dept 1300	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees \$2	13,420	21,168	28,476	60,447	31,971	
	TOTAL REVENUES	13,420	21,168	28,476	60,447	31,971	
	Expenditures						
603.41-10	Communications Recurring	7,601	6,439	10,740	16,425	5,685	
603.46-30	Maintenance Agreements	3,183	3,020	2,965	2,845	(120)	
603.51-10	Office Supplies	1,071	1,036	1,500	1,500	0	
603.51-11	Office Equipt under \$1,000	0	4,287	3,976	7,133	3,157	
603.52-12	Other Operating Expenses	93	40	0	17,850	17,850	Disaster Preparedness Plan - Flagler County share
603.52-30	Data Processing Software	1,472	2,247	6,461	3,079	(3,382)	
	Total Operating Expenditures	13,420	17,069	25,642	48,832	23,190	
603.64-10	Equipment	0	4,099	2,834	11,615	8,781	5 Latops and 3 Scanners
	Total Capital Expenditures	0	4,099	2,834	11,615	8,781	
	TOTAL EXPENSES	13,420	21,168	28,476	60,447	31,971	

COURT INNOVATIONS TECHNOLOGY-COURT RELATED TECHNOLOGY

SPECIAL REVENUE FUND

Fund 194 Dept 4801	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	0	0	0	35,125	35,125	
	TOTAL REVENUES	0	0	0	35,125	35,125	
	Expenditures						
713.34-10	Other Contracted Services	0	0	0	35,125	35,125	FY13 rollover of Prj. #610007 Judicial Center FICS
	Total Capital Expenditures	0	0	0	35,125	35,125	

COURT INNOVATIONS TECHNOLOGY-RESERVES

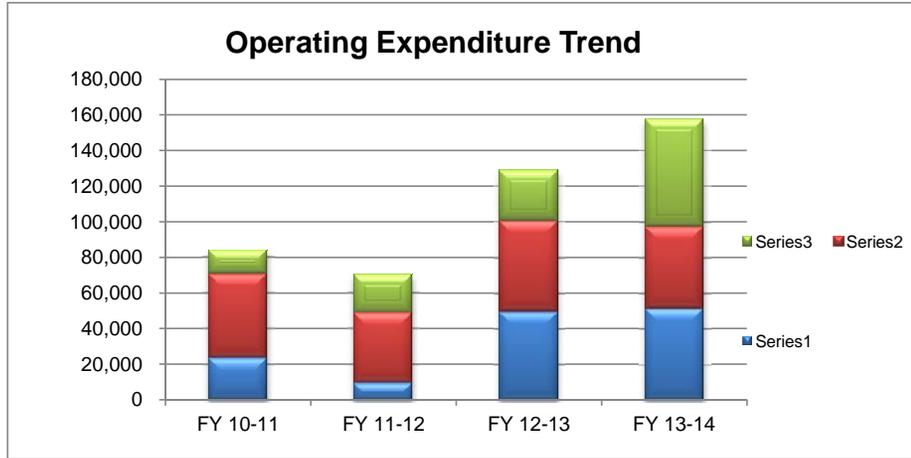
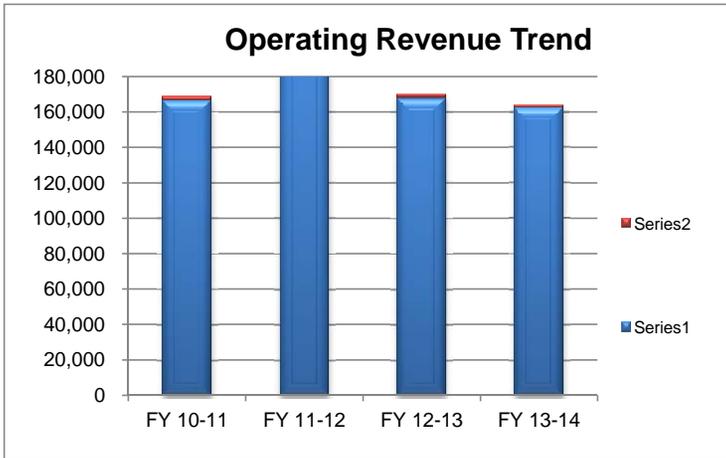
SPECIAL REVENUE FUND

Fund 194 Dept 5000	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
359.20-04	Court Innovations Recording Fees \$2	82,144	134,520	38,769	4,253	(34,516)	
361.10-00	Interest	2,207	1,752	2,000	1,800	(200)	
398-00-00	Less 5% Statutory Reduction	0	0	(8,165)	(8,090)	75	
399.00-00	Cash Carry Forward	521,319	605,669	636,855	670,092	33,237	
		605,670	741,941	669,459	668,055	(1,404)	
	Expenditures						
587.98-10	Reserve for Contingency	605,670	741,941	669,459	668,055	(1,404)	
	TOTAL RESERVES	605,670	741,941	669,459	668,055	(1,404)	
	TOTAL FUND	689,630	811,901	798,355	860,927	27,447	

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

COURT INNOVATIONS TECHNOLOGY

SPECIAL REVENUE FUND



Pursuant to § 29.008(1) (f), Florida Statutes, Counties are responsible for funding technology needs of the Courts.

Pursuant to § 28.24(12)(e), Florida Statutes, Counties receive \$2.00 from each \$4.00 recording fee collected by the Clerk. Said funds are to be used to fund the technology need of the Courts, State Attorney and Public Defender. Unexpended funds at year-end remain in this fund (Fund 194) and "roll-over" to the next year.

SUMMARY

Revenues

	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
Court Innov. Recording Fees \$2	166,104	204,480	167,665	162,000
Interest	2,207	1,752	2,000	1,800
Less 5% Statutory Reduction	0	0	(8,165)	(8,090)
Cash Carry Forward	521,319	605,669	636,855	705,217
	689,630	811,901	798,355	860,927

Expenses

Court Administrator	23,580	9,851	49,750	51,300
State Attorney	46,960	38,941	50,670	46,000
Public Defender	13,420	21,168	28,476	60,447
Capital	0	0	0	35,125
Reserves	605,670	741,941	669,459	668,055
	689,630	811,901	798,355	860,927

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

JUVENILE DIVERSION-COURT ADMINISTRATOR

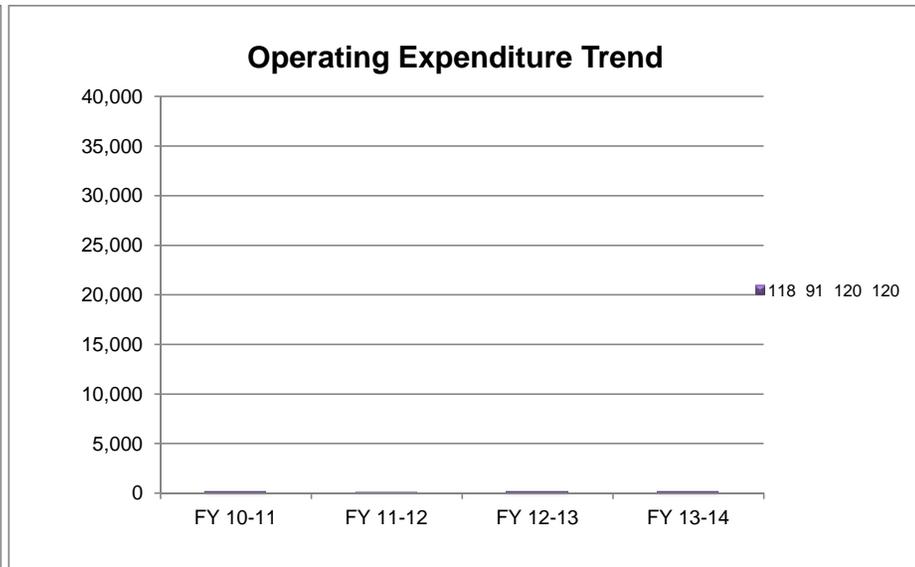
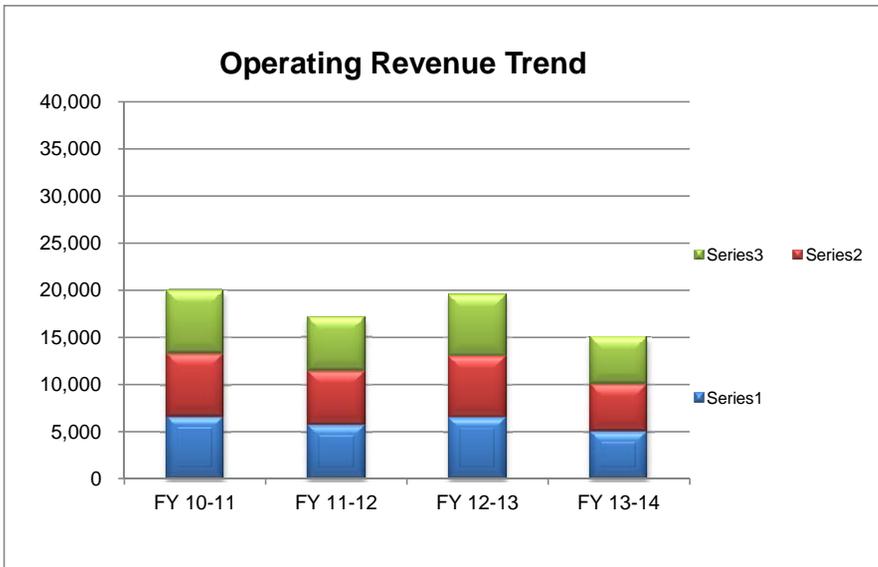
SPECIAL REVENUE FUND

Fund 195	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4600/4900		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
359.21-06	Juvenile Diversion \$5.41	6,628	5,703	6,500	5,000	(1,500)	
359.21-07	Juvenile Alternatives	6,628	5,703	6,500	5,000	(1,500)	
359.21-08	Teen Court	6,648	5,720	6,500	5,000	(1,500)	
361.10-00	Interest	113	18	120	0	(120)	
398.00-00	Less 5% Statutory Reduction	0	0	(981)	(750)	231	
	Sub-Total Revenues	20,017	17,144	18,639	14,250	(4,389)	
399.00-00	Cash Carry Forward	20,137	16,554	13,727	0	(13,727)	
	TOTAL FUND REVENUES	40,154	33,698	32,366	14,250	(18,116)	
	Expenses						
719.49-18	Bank Analysis Fees	118	91	120	120	0	
581.91-10	Transfer to Court Innovations Fund 197	23,480	33,407	10,000	10,000	0	
	Fund Balance/Reserves	16,556	200	22,246	4,130	(18,116)	
	TOTAL FUND EXPENSES	40,154	33,698	32,366	14,250	(18,116)	

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

JUVENILE DIVERSION

SPECIAL REVENUE FUND



DEPARTMENT SUMMARY

Pursuant to § 939.185, Florida Statutes, and Flagler County Ordinance 2004-07 (as amended by Ordinance 2005-08), a court cost of \$65.00 is imposed in certain cases. 25% of the sum collected is deposited in a Juvenile Alternative Programs account to be used to fund juvenile assessment centers (see § 938.17, Florida Statutes) and other juvenile alternative programs. Unexpended funds at year-end, if any, are transferred to Court Innovations Fund (Fund 197).

SUMMARY

Revenues

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

	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14
Juvenile Diversion \$5.41	6,628	5,703	6,500	5,000
Juvenile Alternatives	6,628	5,703	6,500	5,000
Teen Court	6,648	5,720	6,500	5,000
Interest	113	18	120	0
Cash Carry Forward	20,137	16,554	13,727	0
Less 5% Statutory Reduction	0	0	(981)	(750)
	40,154	33,698	32,366	14,250

Expenses

Bank Analysis Fees
 Interfund Transfers
 Reserves

Bank Analysis Fees	118	91	120	120
Interfund Transfers	23,480	33,407	10,000	10,000
Reserves	16,556	200	22,246	4,130
	40,154	33,698	32,366	14,250

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

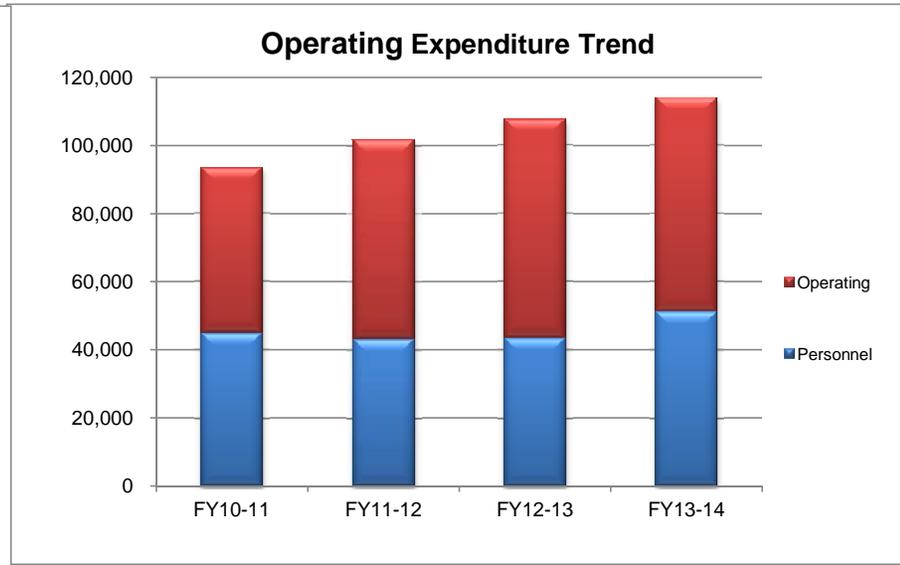
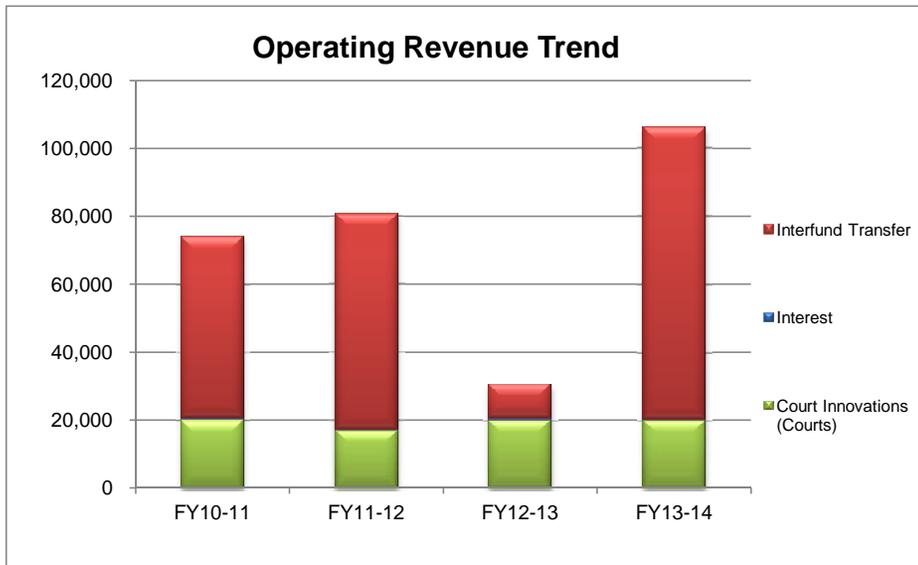
COURT INNOVATIONS - COURT ADMINISTRATOR

Fund 197	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4805/5000		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
359.20-05	Court Innovations (Courts)	20,132	17,023	20,000	20,000	0	
361.10-00	Interest	526	240	500	250	(250)	
381.00-00	Interfund Transfer	53,480	63,407	10,000	85,904	75,904	Fund 195 Juvenile Diversion and General Fund
398.00-00	Less 5% Statutory Reduction	0	0	(1,525)	(1,000)	525	
399.00-00	Cash Carry Forward	125,949	106,666	84,279	9,034	(75,245)	
	TOTAL FUND REVENUES	200,087	187,336	113,254	114,188	934	
	Expenses						
719.10-12	Regular Salaries	31,353	31,179	31,179	37,075	5,896	Includes a pay increase for the Drug Coordinator per memo previously sent
719.xx-xx	Employee Benefits	13,607	12,037	12,378	14,006	1,628	
	Total Personnel Expenses	44,960	43,216	43,557	51,081	7,524	
719.31-10	Professional Services	53	15	100	100	0	
719.34-10	Other Contracted Services	47,394	56,230	60,000	60,000	0	
719.40-10	Travel Expenses	0	443	200	200	0	
719.41-10	Communications Recurring	0	0	600	0	(600)	
719.42-01	Postage	0	0	200	0	(200)	
719.49-15	Advertising	0	24	0	0	0	
719.49-18	Bank Analysis Fees	186	113	200	200	0	
719.51-10	Office Supplies	320	248	400	400	0	
719.52-12	Other Operating Expenses	508	1,393	2,000	1,500	(500)	
719.55-01	Employee Education/Training	0	0	500	500	0	
	Total Operating Expenses	48,461	58,466	64,200	62,900	(1,300)	
587.98-10	Reserve for Contingency	106,666	85,654	5,497	207	(5,290)	
	Total Reserves	106,666	85,654	5,497	207	(5,290)	
	TOTAL FUND EXPENSES	200,087	187,336	113,254	114,188	934	

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

COURT INNOVATIONS

SPECIAL REVENUE FUND



Pursuant to § 939.185, Florida Statutes, and § 10-33(1), and Flagler County Ordinance 2004-07, a court cost of \$65.00 is imposed in certain cases. 25% of the sum collected is deposited in an Innovations and Supplemental Court Funding account to be used to fund innovative court programs, to supplement State funding of state court elements, and to aid the County in funding local requirements. Funds may not be expended without the consent of the Chief Judge or his/her designee or the Court Administrator. Unexpended funds at year-end, if any, remain in this fund (Fund 197) and "roll-over" to the next year. The Chief Judge has authorized the use of these funds for the continued administrative costs associated with operating the Adult Drug Court program under the auspices of the Court Administrator.

SUMMARY

Revenues

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

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
Court Innovations (Courts)	20,132	17,023	20,000	20,000
Interest	526	240	500	250
Interfund Transfer	53,480	63,407	10,000	85,904
Cash Carry Forward	125,949	106,666	84,279	9,034
Less 5% Statutory Reduction	0	0	(1,525)	(1,000)
Total	200,087	187,336	113,254	114,188

Personnel
Operating
Reserves

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
Personnel	44,960	43,216	43,557	51,081
Operating	48,461	58,466	64,200	62,900
Reserves	106,666	85,654	5,497	207
Total	200,087	187,336	113,254	114,188

Drug Court Coordinator

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
Drug Court Coordinator	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

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

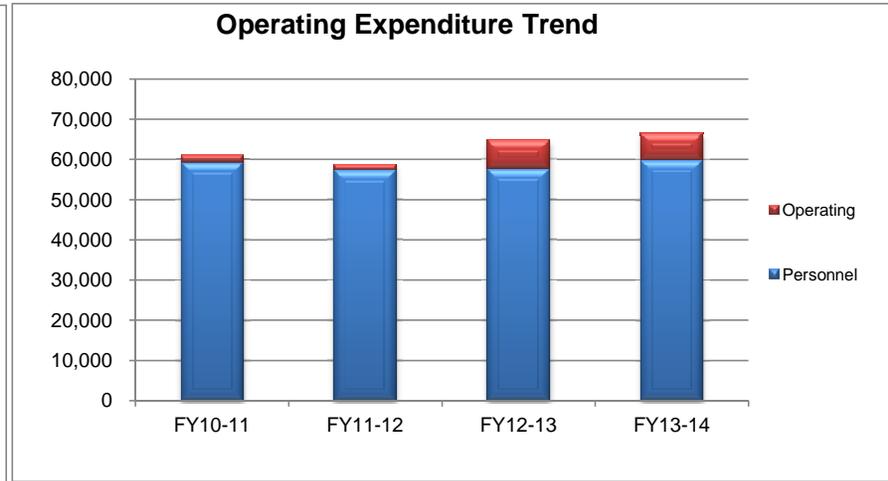
TEEN COURT - COURT ADMINISTRATOR

Fund 198 Dept 4804	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-09	Teen Court	25,354	23,552	25,560	23,000	(2,560)	
361.10-00	Interest	38	12	25	0	(25)	
381.00-00	Interfund Transfer (General Fund)	26,561	37,956	30,208	44,120	13,912	
398.00-00	Less 5% Statutory Reduction	0	0	(1,278)	(1,150)	128	
	Sub-Total Revenues	51,953	61,520	54,515	65,970	11,455	
399.00-00	Cash Carry Forward	21,129	12,020	10,219	555	(9,664)	
	TOTAL FUND REVENUES	73,082	73,540	64,734	66,525	1,791	
	Expenses						
719.10-12	Regular Salaries	43,715	43,472	43,472	44,559	1,087	
719.xx-xx	Employee Benefits	15,452	13,597	13,987	15,117	1,130	
	Total Personnel Expenses	59,167	57,069	57,459	59,676	2,217	
719.34-10	Other Contracted Services	880	400	5,000	5,000	0	
719.40-10	Travel Expenses	0	87	100	100	0	
719.42-01	Communications Recurring	106	93	300	300	0	
719.42-01	Postage Expense	126	161	200	200	0	
719.47-10	Printing & Binding	0	0	100	149	49	
719.48-10	Promotional Activities	0	0	100	0	(100)	
719.49-18	Bank Analysis Fees	186	113	300	300	0	
719.51-10	Office Supplies	397	340	500	600	100	
719.51-11	Office Equipment under \$1,000	0	0	500	0	(500)	
719.52-12	Other Operating Expenses	0	0	75	0	(75)	
719.54-10	Publications/Memberships	200	200	100	200	100	
	Total Operating Expenses	1,895	1,394	7,275	6,849	(426)	
	TOTAL FUND EXPENSES	61,062	58,463	64,734	66,525	1,791	

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

SPECIAL REVENUE FUND TEEN COURT-COURT ADMINISTRATOR

SPECIAL REVENUE FUND



DEPARTMENT SUMMARY

Pursuant to § 938.19, Florida Statutes, and § 10-33(2) and Flagler County Ordinance 2005-08, a court cost of \$3.00 is assessed in certain cases to aid in the funding of Teen Court, a juvenile diversion program. Funds may not be expended without the consent of the Chief Judge or his/her designee, or the Court Administrator. Unexpended funds at year-end, if any, remain in this fund (Fund 198) and "roll-over" to the next year.

During fiscal year 2008-09 cash balance in the Mediation/Arbitration Trust Fund (190) previously established to provide mediation services was transferred to this fund. Funding of mediation services became a State responsibility and the authority to levy such service charges ceased for Flagler County effective July 1, 2004.

SUMMARY

Revenues

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
Teen Court	25,354	23,552	25,560	23,000
Interest	38	12	25	0
Interfund Transfer	26,561	37,956	30,208	44,120
Cash Carry Forward	21,129	12,020	10,219	555
Less 5% Statutory Reduction	0	0	(1,278)	(1,150)
Total	73,082	73,540	64,734	66,525

Expenses

Personnel	59,167	57,069	57,459	59,676
Operating	1,895	1,394	7,275	6,849
Total	61,062	58,463	64,734	66,525

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
Teen Court Administrator	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

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

FINE & FORFEITURE FUND		SPECIAL REVENUE FUND					
Fund 101	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
	Revenues						
369.90-00	Miscellaneous	10,584	13,213	0	0	0	
361.10-00	Interest	5	34	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	0	0	
	Sub-Total Revenues	10,589	13,247	0	0	0	
399.00-00	Cash Carry Forward	1,015	10,688	0	0	0	
	TOTAL FUND REVENUES	11,604	23,935	0	0	0	
	Expenses						
511.49-18	Bank Fees	116	84	0	0	0	
581.91-16	Transfer to General Fund (001)	800	1,815	0	0	0	
	Total Operating Expenses	916	1,899	0	0	0	
	Total Reserves	916	1,899	0	0	0	

This revenue is budgeted in the General Fund for FY12-13 consistent with financial reporting.

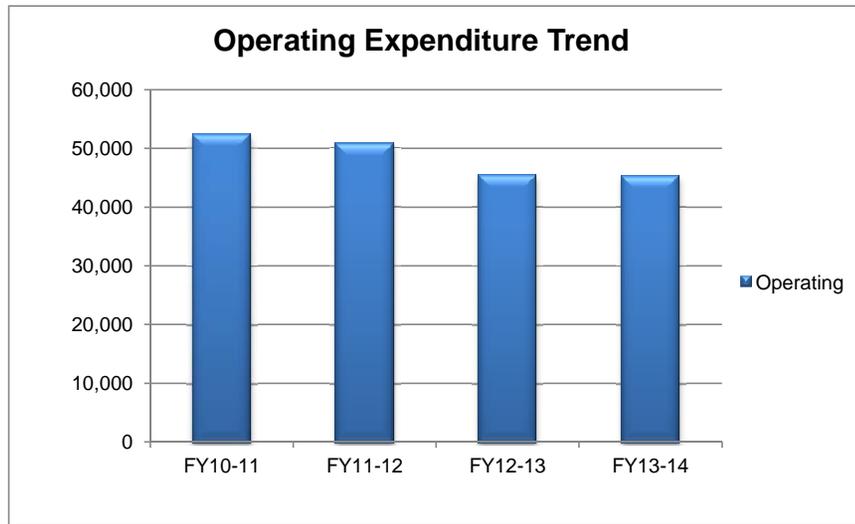
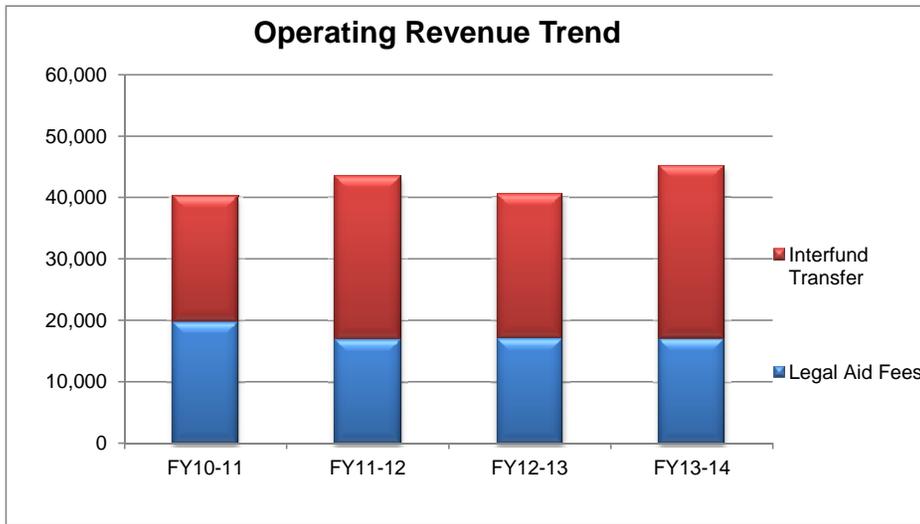
**Flagler County Board of County Commissioners
FY 2013-2014**

LEGAL AID		SPECIAL REVENUE FUND					
Fund 105	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4401		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
359.20-01	Legal Aid Fees	19,773	16,907	17,000	17,000	0	
381.00-00	Interfund Transfer (General Fund)	20,383	26,526	23,500	28,192	4,692	
361.10-00	Interest	32	29	10	30	20	
398.00-00	Less 5% Statutory Reduction	0	0	(851)	(850)	1	
	Sub-Total Revenues	40,188	43,462	39,659	44,372	4,713	
399.00-00	Cash Carry Forward	12,231	7,249	5,617	832	(4,785)	
	TOTAL FUND REVENUES	52,419	50,711	45,276	45,204	(72)	
	Expenses						
564.49-18	Bank Fees	116	84	200	150	(50)	
564.82-34	Aid to Legal Services	45,054	45,054	45,054	45,054	0	
	Total Operating Expenses	45,170	45,138	45,254	45,204	(50)	
587.98-10	Reserves	7,249	5,573	22	0	(22)	
	Total Reserves	7,249	5,573	22	0	(22)	
	TOTAL FUND EXPENSES	52,419	50,711	45,276	45,204	(72)	

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

LEGAL AID

SPECIAL REVENUE FUND



DEPARTMENT SUMMARY

The service fee previously established has been repealed due to the implementation of Article V. Florida Statutes 939.185 authorizes additional court costs to be used to assist counties in providing legal aid programs required under Section 29.008 (3)(a). The additional fee of \$65 is imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense with 25% of the amount collected to fund legal aid programs.

The fees generated to fund aid in legal services have had a shortfall in most years. F.S. 29.008(3)(a) establishes the base year of funding as FY03. The base year (Fiscal Year 2003) is adjusted by 3% the first year and increased 1.5% for growth each year thereafter.

SUMMARY

Revenues

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
Legal Aid Fees	19,773	16,907	17,000	17,000
Interfund Transfer	20,383	26,526	23,500	28,192
Interest	32	29	10	30
Cash Carry Forward	12,231	7,249	5,617	832
Less 5% Statutory Reduction	0	0	(851)	(850)

52,419 50,711 45,276 45,204

Expenses

Operating	52,419	50,711	45,276	45,204
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52,419 50,711 45,276 45,204

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

LAW ENFORCEMENT TRUST

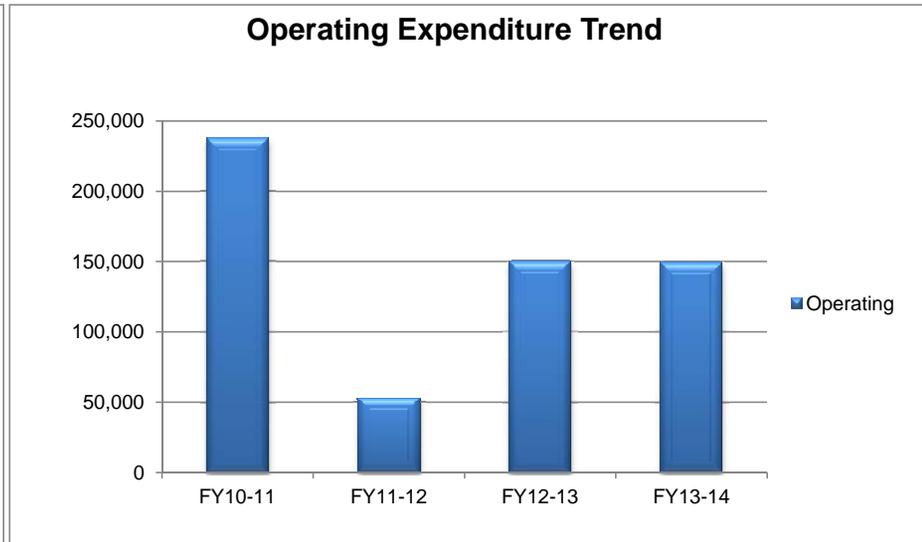
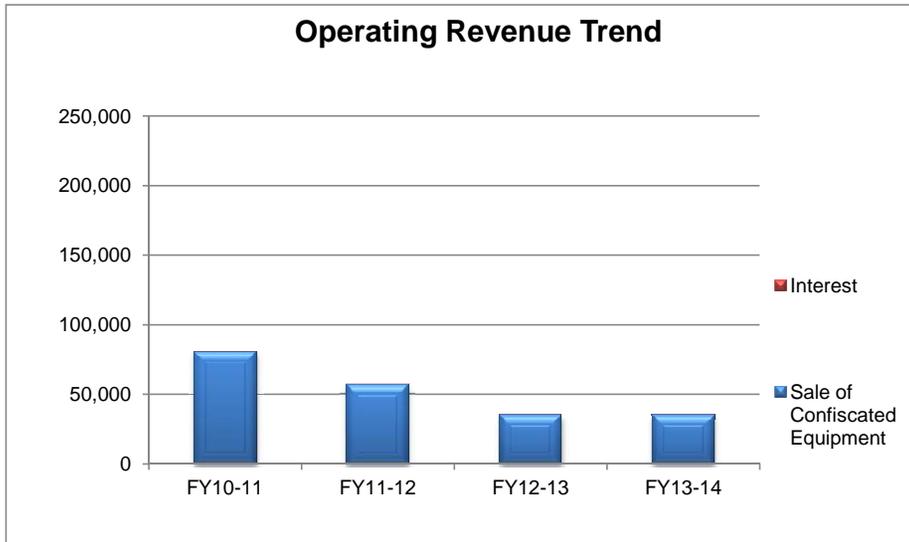
SPECIAL REVENUE FUND

Fund 106	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4300		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
351.20-00	Sale of Confiscated Equipment	80,075	56,582	35,000	35,000	0	
361.10-00	Interest	495	225	250	250	0	
398.00-00	Less 5% Statutory Reduction	0	0	(1,763)	(1,750)	13	
399.00-00	Cash Carry Forward	282,590	126,272	116,042	115,551	(491)	
	TOTAL FUND REVENUES	363,160	183,079	149,529	149,051	(478)	
	Expenses						
521.49-18	Bank Analysis Fees	989	507	500	500	0	
521.49-10	Other Current Charges & Obligations	235,899	52,350	149,029	148,551	(478)	
	TOTAL FUND EXPENSES	236,888	52,857	149,529	149,051	(478)	

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

LAW ENFORCEMENT TRUST

SPECIAL REVENUE FUND



NOTE FOR GRAPH

The Law Enforcement Trust Fund accounts for revenues and expenditures to be used for law enforcement in accordance with Chapter 932.7055, Florida Statutes. Revenues are generated from the sale of confiscated property acquired by the Flagler County Sheriff's Office.

Property is sold at a public auction or by sealed bid to the highest bidder, except for real property which should be sold in a commercially reasonable manner.

The remaining proceeds shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise and providing matching funds to obtain federal grants.

SUMMARY

Revenues

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

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	BUDGETED FY13-14
Sale of Confiscated Equipment	80,075	56,582	35,000	35,000
Interest	495	225	250	250
Cash Carry Forward	282,590	126,272	116,042	115,551
Less 5% Statutory Reduction	0	0	(1,763)	(1,750)
	363,160	183,079	149,529	149,051

Expenses

Operating

Operating	236,888	52,857	149,529	149,051
	236,888	52,857	149,529	149,051

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

LAW LIBRARY - LIBRARY - COMMUNITY SERVICES

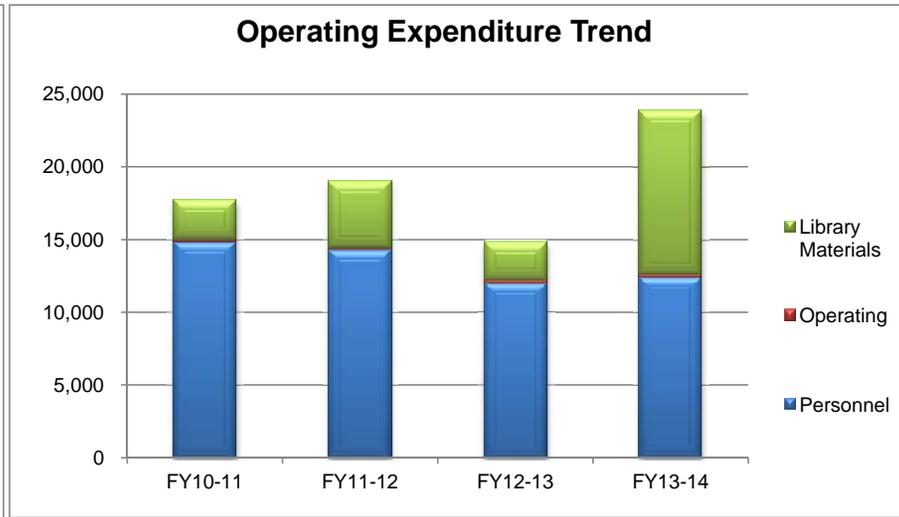
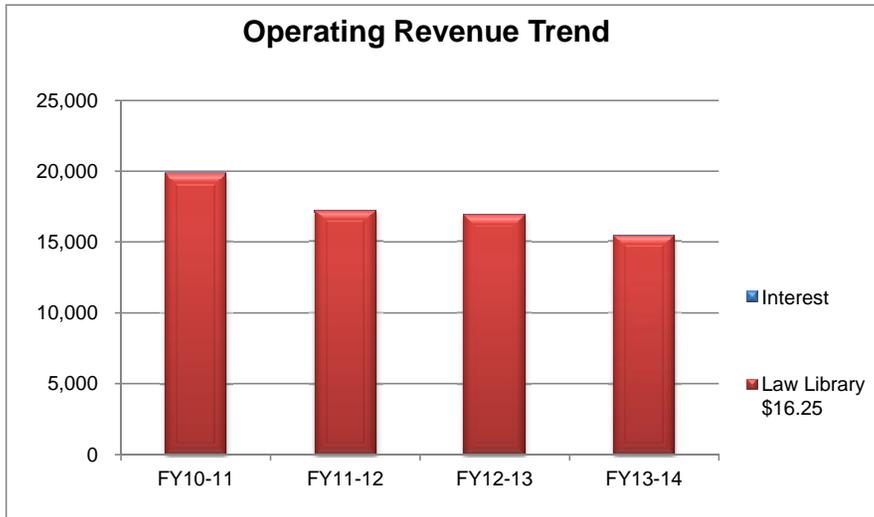
SPECIAL REVENUE FUND

Fund 107	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
Dept 3450/3451							
	Revenues						
359.20-02	Law Library \$16.25	19,803	17,176	16,844	15,408	(1,436)	
361.10-00	Interest	73	64	40	40	0	
398.00-00	Less 5% Statutory Reduction	0	0	(844)	(770)	74	
	Sub-Total Revenues	19,876	17,240	16,040	14,678	(1,362)	
399.00-00	Cash Carry Forward	18,684	20,856	18,821	15,212	(3,609)	
	TOTAL FUND REVENUES	38,560	38,096	34,861	29,890	(4,971)	
	Expenses						
714.10-12	Regular Salaries	10,542	10,483	8,736	8,954	218	
714.xx-xx	Employee Benefits	4,275	3,822	3,218	3,454	236	
	Total Personnel Expenses	14,817	14,305	11,954	12,408	454	
714.49-18	Bank Analysis Fees	186	113	250	250	0	
	Total Operating Expense	186	113	250	250	0	
714.66-10	Library Materials	2,701	4,568	2,575	11,240	8,665	Purchase law online database subscription
	Total Capital Outlay	2,701	4,568	2,575	11,240	8,665	
587.98-11	Reserves	20,856	19,110	20,082	5,992	(14,090)	
	Total Reserves	20,856	19,110	20,082	5,992	(14,090)	
	TOTAL FUND EXPENSES	38,560	38,096	34,861	29,890	(4,971)	Overall Expense Increase/Decrease: -14.26%

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

LAW LIBRARY - LIBRARY COMMUNITY SERVICES

SPECIAL REVENUE FUND



NOTE FOR GRAPH

Ord. No. 2004-07, § 6 and Florida Statute 29.004 allows 25% of amount collected when a person pleads guilty or no lo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense under the laws of the state from the court cost, not to exceed \$65.

DEPARTMENT SUMMARY

The service fee previously established by County Ordinance 95-9 has been repealed due to the implementation of Article V. Florida Statutes 939.185 authorizes additional court costs to be used to fund personnel and legal material for the public as part of a law library. The additional fee of \$65 is imposed by the court when a person pleads guilty or no lo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense with 25% of the amount collected to fund a law library.

SUMMARY

Revenues

Law Library \$16.25
Interest
Cash Carry Forward
Less 5% Statutory Reduction

Expenses

Personnel
Operating
Library Materials
Reserves

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
Revenues				
Law Library \$16.25	19,803	17,176	16,844	15,408
Interest	73	64	40	40
Cash Carry Forward	18,684	20,856	18,821	15,212
Less 5% Statutory Reduction	0	0	(844)	(770)
	38,560	38,096	34,861	29,890
Expenses				
Personnel	14,817	14,305	11,954	12,408
Operating	186	113	250	250
Library Materials	2,701	4,568	2,575	11,240
Reserves	20,856	19,110	20,082	5,992
	38,560	38,096	34,861	29,890

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
Personnel Summary-Positions				
Librarian I	0.30	0.30	0.25	0.25
Total Positions	0.30	0.30	0.25	0.25

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

CRIME PREVENTION

SPECIAL REVENUE FUND

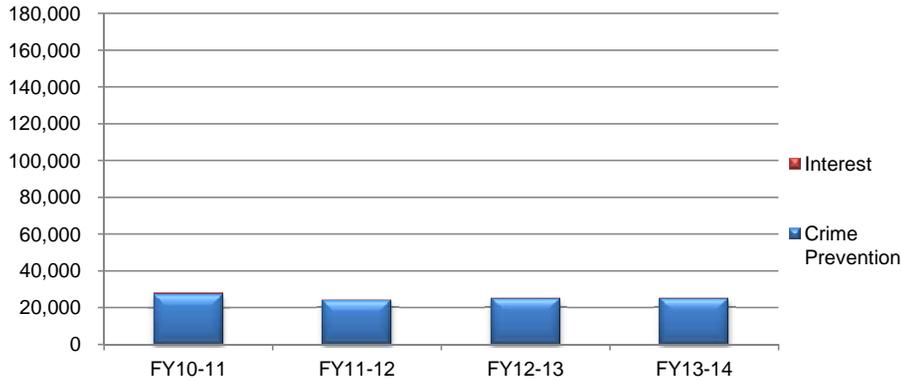
Fund 196	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
Dept 4300/4600/5000							
Revenues							
359.20-06	Crime Prevention	26,973	23,593	25,000	25,000	0	
10-00,30-00	Interest/Investments	627	311	300	300	0	
398.00-00	Less 5% Statutory Reduction	0	0	(1,265)	(1,265)	0	
399.00-00	Cash Carry Forward	157,571	131,296	101,531	70,251	(31,280)	
TOTAL FUND REVENUES		185,171	155,200	125,566	94,286	(31,280)	
Expenses							
31-10,49-18	Bank Analysis Fees	268	168	300	300	0	
521.49-10	Current Charges/Obligations	15,870	22,500	13,712	14,000	288	Sheriff's Department
521.81-05	Aid to Other Governments	21,210	13,281	12,805	12,000	(805)	City of Bunnell and School Board
521.91-10	Interfund Transfer	16,527	19,000	28,483	14,000	(14,483)	Carver Gym
587.98-10	Reserve for Contingency	131,296	100,251	70,266	53,986	(16,280)	
TOTAL FUND EXPENSES		185,171	155,200	125,566	94,286	(31,280)	

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

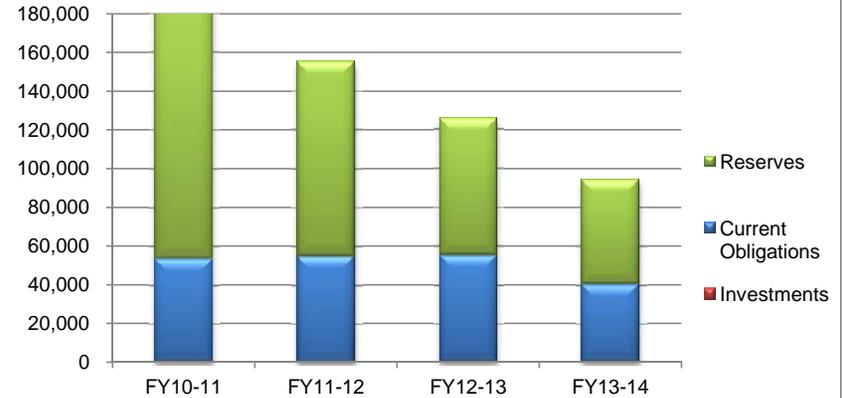
CRIME PREVENTION

SPECIAL REVENUE FUND

Operating Revenue Trend



Operating Expenditure Trend



DEPARTMENT SUMMARY

Pursuant to § 775.083(2), Florida Statutes, court costs shall be assessed and collected in each instance a defendant pleads no lo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under state law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under state law. The court costs imposed by this section shall be \$50 for a felony and \$20 for any other offense.

The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under § 163.501-163.523. During FY10-11 the BOCC APPROVED the Sheriff's Office request to expend \$22,500 to support crime prevention programs for FY11-12 in compliance with § 163.501 - 163.523.

The Public Safety Coordinating Council presented and BOCC APPROVED the following funding for FY13-14:

Flagler County Rec Fac Dept	Carver Gym	\$14,000
Flagler County City of Bunnell	Surveillance CCTV Cameras	\$8,500
Flagler County School Dist	Safer Flagler	\$3,500
Flagler County Sheriff	Educating Citizens Program	\$14,000
		<u>\$40,000</u>

SUMMARY

Revenues

Crime Prevention
Interest
Cash Carry Forward
Less 5% Statutory Reduction

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
Crime Prevention	26,973	23,593	25,000	25,000
Interest	627	311	300	300
Cash Carry Forward	157,571	131,296	101,531	70,251
Less 5% Statutory Reduction	0	0	(1,265)	(1,265)
	185,171	155,200	125,566	94,286

Expenses

Investments
Current Obligations
Reserves

State Housing Initiatives Partnership (SHIP) Program

The State Housing Initiatives Partnership program (SHIP) provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program is designed to serve very low, low and moderate income families.

SHIP funds are distributed on an entitlement basis to all 67 counties and 52 Community Development Block Grant entitlement cities in Florida. During fiscal year 2007-08, the City of Palm Coast became a CDBG entitlement city. An Interlocal Agreement has been established between the City of Palm Coast and Flagler County for the County to be solely responsible for the administration and implementation of any SHIP funds dedicated to the City of Palm Coast with effect from July 1, 2009. The City and County wish to provide housing assistance to those areas with the greatest needs regardless of jurisdictional boundaries, and therefore will not restrict the distribution of SHIP Program funds to any particular jurisdictional boundary. In order to participate, local governments must establish a local housing assistance program by ordinance, develop a local housing assistance plan and housing incentive strategy, amend land development regulations or establish local policies to implement the incentive strategies, form partnerships and combine resources in order to reduce housing costs, and ensure that rent or mortgage payments within the targeted areas do not exceed 30 percent of the area median income limits, unless authorized by the mortgage lender.

Funds are allocated to local governments each month on a population-based formula. These funds are derived from the collection of documentary stamp tax revenues, which are deposited into the Local Government Housing Trust Fund. Total actual disbursements are dependent upon these documentary stamp collections.

MISSION STATEMENT: TO MEET THE DIRECT HOUSING NEEDS OF THE COMMUNITY AND HELP STABILIZE THE ECONOMY. EDUCATE HOMEBUYERS AND HOMEOWNERS. FORGE PARTNERSHIPS, MAXIMIZE RESOURCES. MEET RESIDENTS NEEDS. HELP FAMILIES TO BECOME HOMEOWNERS, WITH FIXED RATE LONG TERM MORTGAGES THAT FAMILIES ARE ABLE TO SUSTAIN.

Primary Functions

- ❖ Provide down payment and closing cost assistance for eligible applicants.
- ❖ Fund emergency housing repair and rehabilitation projects in accordance with established criteria.
- ❖ Offer mortgage foreclosure prevention assistance as available.
- ❖ Use SHIP funding to purchase and improve the housing stock for very low to moderate-income residents.
- ❖ Work with other assistance programs such as Habitat for Humanity, Flagler County Housing Authority and the Department of Rural Development to partner funds.
- ❖ Work with Mid-Florida Housing Partnership, Inc. to coordinate an Annual Housing Fair.
- ❖ Ensure compliance with legislative regulations.
- ❖ Attend SHIP training seminars and workshops to effectively administer funds in accordance with state funding requirements.

Assistance Provided with 2010-2011 SHIP funds

SHIP - Down Payment / Closing Cost Assistance
1 applicant received a total of \$13,395.77 in assistance

Assistance Provided with 2011-2012 SHIP funds

SHIP - Down Payment / Closing Cost Assistance
1 applicant received a total of \$29,290.00 in assistance
Home Rehabilitation Assistance
19 applicants received a total of \$341,308.93 in assistance

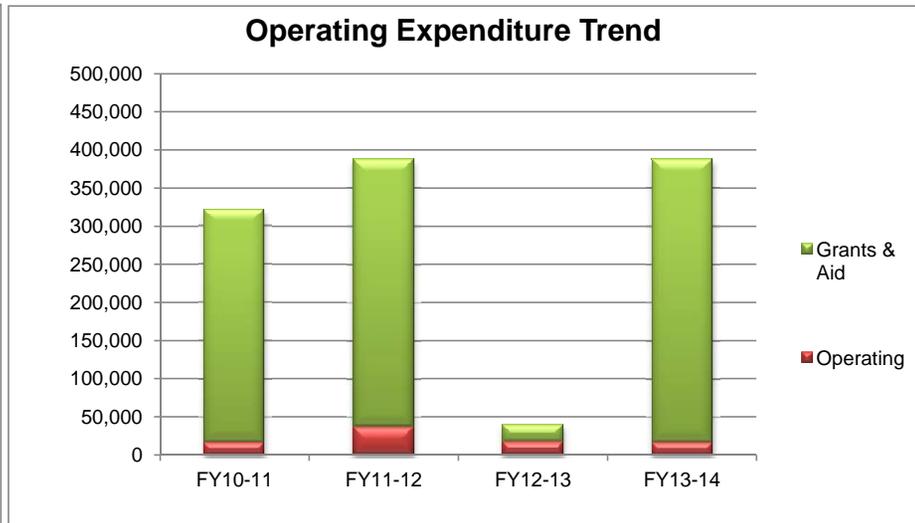
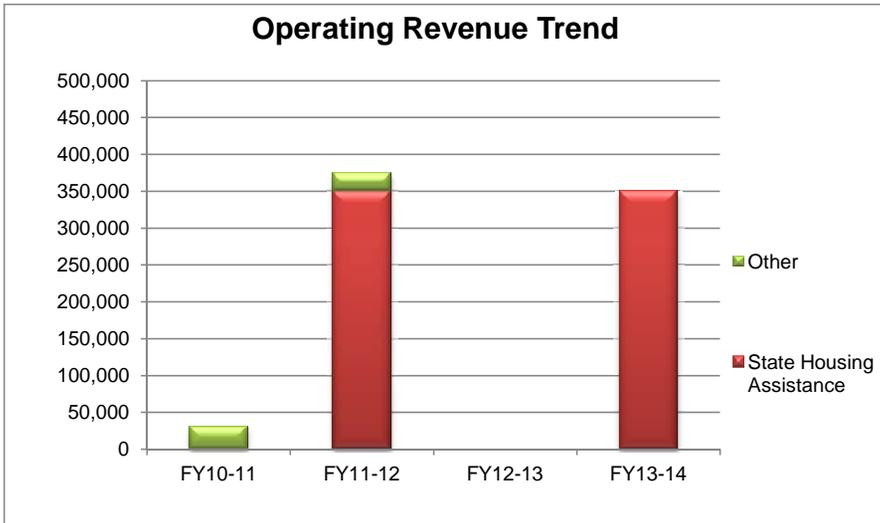
**Flagler County Board of County Commissioners
FY 2013-2014**

SHIP PROGRAM-FINANCIAL SERVICES						SPECIAL REVENUE FUND
Fund 143	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
Dept 1720		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)
	Revenues					
335.51-00	State Housing Assistance	0	350,000	0	350,000	350,000
361.10-00	Other	30,443	24,429	0	0	0
399.00-00	Cash Carry Forward	390,435	98,751	39,167	38,097	(1,070)
	TOTAL FUND REVENUES	420,878	473,180	39,167	388,097	348,930
	Expenses					
559.31-11	Administrative Staff Time	0	25,000	0	5,000	5,000
559.34-10	Other Contracted Services	10,748	7,930	16,580	11,852	(4,728)
40-10, 54-20	Travel/Training	1,175	0	0	0	0
559.41-10	Communications Recurring	278	292	0	0	0
559.42-01	Postage Expense	156	134	0	0	0
559.46-30	Maintenance Agreements	650	650	0	0	0
559.47-10	Printing & Binding	47	24	0	0	0
559.49-10	Other Current Charges	472	702	0	0	0
559.49-15	Advertising	497	182	0	0	0
559.49-18	Bank Analysis Fees	1,889	1,240	0	0	0
559.51-10	Office Supplies	378	391	0	0	0
559.52-10	Gas, Oil & Lubricants	163	218	0	0	0
559.52-12	Other Operating Expenses	352	106	0	0	0
559.54-10	Publications/Memberships	200	200	0	0	0
	Total Operating Expenses	17,005	37,069	16,580	16,852	272
559.83-53	Primary Residence Buy Assistance	152,250	103,786	0	0	0
559.83-54	Replacement Housing Strategy	152,872	246,525	22,587	371,245	348,658
	Total Grants & Aids Expenses	305,122	350,311	22,587	371,245	348,658
	TOTAL EXPENSES	322,127	387,380	39,167	388,097	348,930

**Flagler County Board of County Commissioners
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SHIP PROGRAM-FINANCIAL SERVICES

SPECIAL REVENUE FUND



NOTE FOR GRAPH

State Housing Assistance includes funds from the State Housing Initiatives Program (SHIP) provided through Local Housing Assistance Plans (LHAP) for FY06-07 through FY08-09. In 2009 Florida Legislature created the Florida Homebuyer Opportunity Program (FL HOP) and requires community housing funds distributed through SHIP to be used to provide up to \$8,000 in purchase assistance to applicants that are eligible to receive the federal first-time homebuyer tax credit created through the American Recovery and Reinvestment Act of 2009. The assistance must be repaid when the applicant receives their federal tax credit.

SUMMARY

Revenues

State Housing Assistance
Other
Cash Carry Forward

Expenses

Operating
Grants & Aid

	ACTUAL FY10-11	ACTUAL FY11-12	BUDGETED FY12-13	APPROVED FY13-14
State Housing Assistance	0	350,000	0	350,000
Other	30,443	24,429	0	0
Cash Carry Forward	390,435	98,751	39,167	38,097
	420,878	473,180	39,167	388,097
Operating	17,005	37,069	16,580	16,852
Grants & Aid	305,122	350,311	22,587	371,245
	322,127	387,380	39,167	388,097

**Flagler County Board of County Commissioners
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UTILITY REGULATORY AUTHORITY

SPECIAL REVENUE FUND

Fund 120	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 0150		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
361.10-00	Interest	85	70	30	30	0	
398.00-00	Less 5% Statutory Reduction	0	0	(2)	(2)	0	
399.00-00	Cash Carry Forward	21,352	21,437	21,437	21,508	71	
	TOTAL FUND REVENUES	21,437	21,507	21,465	21,536	71	
	Expenses						
536.34-10	Other Contracted Services	0	0	6,825	6,825	0	
536.49-18	Bank Analysis Fees	0	0	100	100	0	
536.44-10	Rentals & Leases	0	0	960	960	0	
	Total Operating Expenses	0	0	7,885	7,885	0	
587.98-10	Reserve for Contingency	21,437	21,507	13,580	13,651	71	
	Total Reserves	21,437	21,507	13,580	13,651	71	
	TOTAL FUND EXPENSES	21,437	21,507	21,465	21,536	71	

Chapter 367, Florida Statutes, authorizes counties to regulate local water and wastewater utilities. In 1996, the County enacted Ordinance 96-17, creating Flagler County Utility Regulatory Interim Authority (FCURIA). On May 6, 2002, the staff and counsel of FCURIA recommended a detailed regulatory ordinance, Ordinance 2002-10, to replace the interim regulations enacted through Ordinance 96-17. In this ordinance, the Board temporarily reduced the regulatory and franchise fee to zero (0%) percent until amended by the Board.

**Flagler County Board of County Commissioners
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ECONOMIC DEVELOPMENT

SPECIAL REVENUE FUND

Fund 141	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 1720/5000		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+ / (-)	
	Revenues						
361.10-00	Interest	332	438	350	400	50	
398.00-00	Less 5% Statutory Reduction	0	0	(18)	(20)	(2)	
399.00-00	Cash Carry Forward	235,619	234,205	233,250	232,065	(1,185)	
	TOTAL FUND REVENUES	235,951	234,643	233,582	232,445	(1,137)	
	Expenses						
559.49-18	Bank Analysis Fees	1,747	1,157	1,800	1,800	0	
559.82-40	Economic Development Incentives	0	0	231,782	230,645	(1,137)	
	Total Grants & Aids Expenses	1,747	1,157	233,582	232,445	(1,137)	
581.91-10	Transfer to Airport - So. Entrance Rd.	0	0	0	0	0	
	Total Transfers	0	0	0	0	0	
	TOTAL FUND EXPENSES	1,747	1,157	233,582	232,445	(1,137)	

Established to account for the repayment of Community Development Block Grant funding by International Tool Machines, Inc (ITM). The final payment was received from ITM on September 12, 2002. The \$637,682 included in the adopted fiscal year 2009-10 budget will be used to fund the County's Economic Development Incentive Program, as originally established by the Board of County Commissioners on October 20, 1997 (Flagler County Ordinance Number 97-19), and as later amended and restated on September 24, 2002 by Flagler County Ordinance Number 02-26. The Flagler County Economic Development Incentive Program (EDIP) is codified in the Flagler County Code of Ordinances as §§19.201 through 19.205. Expenditures of Economic Development Incentive Program funds will be governed by the provisions of these sections of the code.

See General Fund Economic Opportunity Department for General Fund appropriation.

**Flagler County Board of County Commissioners
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CDBG DISASTER RECOVERY PROGRAM-WATER OAK ROAD

SPECIAL REVENUE FUND

Fund 151 Dept 8232	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)	COMMENTS
	Revenues						
331.27-07	Disaster Recovery Program	9,118	231,481	710,632	0	(710,632)	Project completed in FY13
331.52-01	Supp. Disaster Recovery Emerg. Fund	0	5,991	299,025	0	(299,025)	
	TOTAL FUND REVENUES	9,118	231,481	1,009,657	0	(1,009,657)	
	Expenses - DRP						
541.63-10	Design & Construction	0	223,333	700,000	0	(700,000)	Project #560581 Water Oak Rd. Resurfacing
541.63-77	Engineering Staff Time	9,118	8,149	5,632	0	(5,632)	
		9,118	231,482	705,632	0	(705,632)	
	Expenses - DREF						
541.31-10	Design	0	0	5,000	0	(5,000)	Project #560581 Water Oak Rd. Resurfacing
541.63-10	Construction	0	5,991	295,050	0	(295,050)	
541.63-77	Engineering Staff Time	0	0	3,975	0	(3,975)	
	Total Capital Projects	0	5,991	304,025	0	(304,025)	
	TOTAL FUND EXPENSES	9,118	237,473	1,009,657	0	(1,009,657)	

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Neighborhood Stabilization Program 3 (NSP3)						SPECIAL REVENUE FUND
Fund 152	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
Dept 8303		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+ / (-)
	Revenues					
331.51-03	State of Florida NSP Grant	0	40,102	759,844	700,000	(59,844)
	TOTAL FUND REVENUES	0	40,102	759,844	700,000	(59,844)
	Expenses					
559.34-10	Other Contracted Services	0	40,102	759,844	700,000	(59,844)
	Total Operating Expenses	0	40,102	759,844	700,000	(59,844)
	TOTAL FUND EXPENSES	0	40,102	759,844	700,000	(59,844)

Flagler County has been identified for grant funding in the amount of \$1,029,844 under the Neighborhood Stabilization Program 3 (NSP3) authorized by the Wall Street reform and Consumer Protection Act of 2010 (Dodd-Frank Act). The County plans to use its funds in State Strategy 1 for the acquisition and rehabilitation of eligible foreclosed properties to rent to qualified households. As per the State requirements, 25% of the funds will be set aside to purchase properties and rent them to households whose incomes are not more than 50% of the area median income.

Environmentally Sensitive Lands

In 1988 Flagler County initiated a special program known as the Environmentally Sensitive Land (ESL) program to use funding from voter approved ad valorem taxes to acquire environmentally sensitive lands, recreation areas and water recharge areas.

The Flagler County Board of County Commissioners created the Land Acquisition Selection Advisory Committee in 1989 to help the County implement the program. This Committee has evaluated potential land acquisitions based on their natural and cultural significance. In 2002, Flagler County voters reaffirmed the program by the authorizing issuance of Environmentally Sensitive Lands bonds. Over 4,200 acres have been preserved through the Environmentally Sensitive Lands program. The Land Acquisition Selection Committee continually researches potential land purchases for Flagler County Board of County Commissioner's consideration.

Primary Functions

- ❖ Preserve green and open space in close proximity to development to provide refuge for residents, visitors and wildlife.
- ❖ Protect the rich biological diversity of Flagler County for future generations.
- ❖ Protect existing and improve water quality of surface and subsurface water systems.
- ❖ Acquire and improve environmentally sensitive, water resource and outdoor recreation lands in Flagler County.
- ❖

- ❖ Conserve, maintain, and where possible restore the natural environment while providing and promoting the public use and enjoyment to acquired lands for recreation activities.
- ❖ Pursue grant funding and partnerships for ESL programs whenever possible.

Major Initiatives

- ❖ Continue oversight of improvements being made to parks and land already owned by the County as a result of previous ESL purchases to include advisement on land management techniques.
- ❖ Attempt to secure ownership of property adjacent to County owned land as a means of enlarging and improving those areas.
- ❖ Develop plans for property use that is in the best interest of the Citizens while generating revenue via such measures as gopher tortoise relocation, timber management and building rental cabins and pavilions.

Flagler County Board of County Commissioners
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ENVIRONMENTALLY SENSITIVE LANDS (Old Fund)		SPECIAL REVENUE FUND					
Fund 117	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 5200		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+/(-)	
	Revenues						
361.10-00	Interest	2,717	1,620	1,000	1,800	800	
399.00-00	Cash Carry Forward	686,183	686,895	650,046	132,360	(517,686)	
	TOTAL FUND REVENUES	688,900	688,515	651,046	134,160	(516,886)	
537.31-10	Professional Services	1,242	4,935	5,000	20,000	15,000	
537.34-10	Bank Fees	763	675	800	800	0	
	Total Operating Expenses	2,005	5,610	5,800	20,800	15,000	
537.61-10	Land & Permanent Easements	0	0	645,246	113,360	(531,886)	Undesignated funds
	Total Capital Expenses	0	0	645,246	113,360	(531,886)	
581.91-10	Interfund Transfer to General Fund	0	35,482	0	0	0	Lehigh Rail funds
	Total Interfund Transfer	0	35,482	0	0	0	
	TOTAL FUND EXPENSES	2,005	41,092	651,046	134,160	(516,886)	

NOTE: This fund is from a prior bond issue.

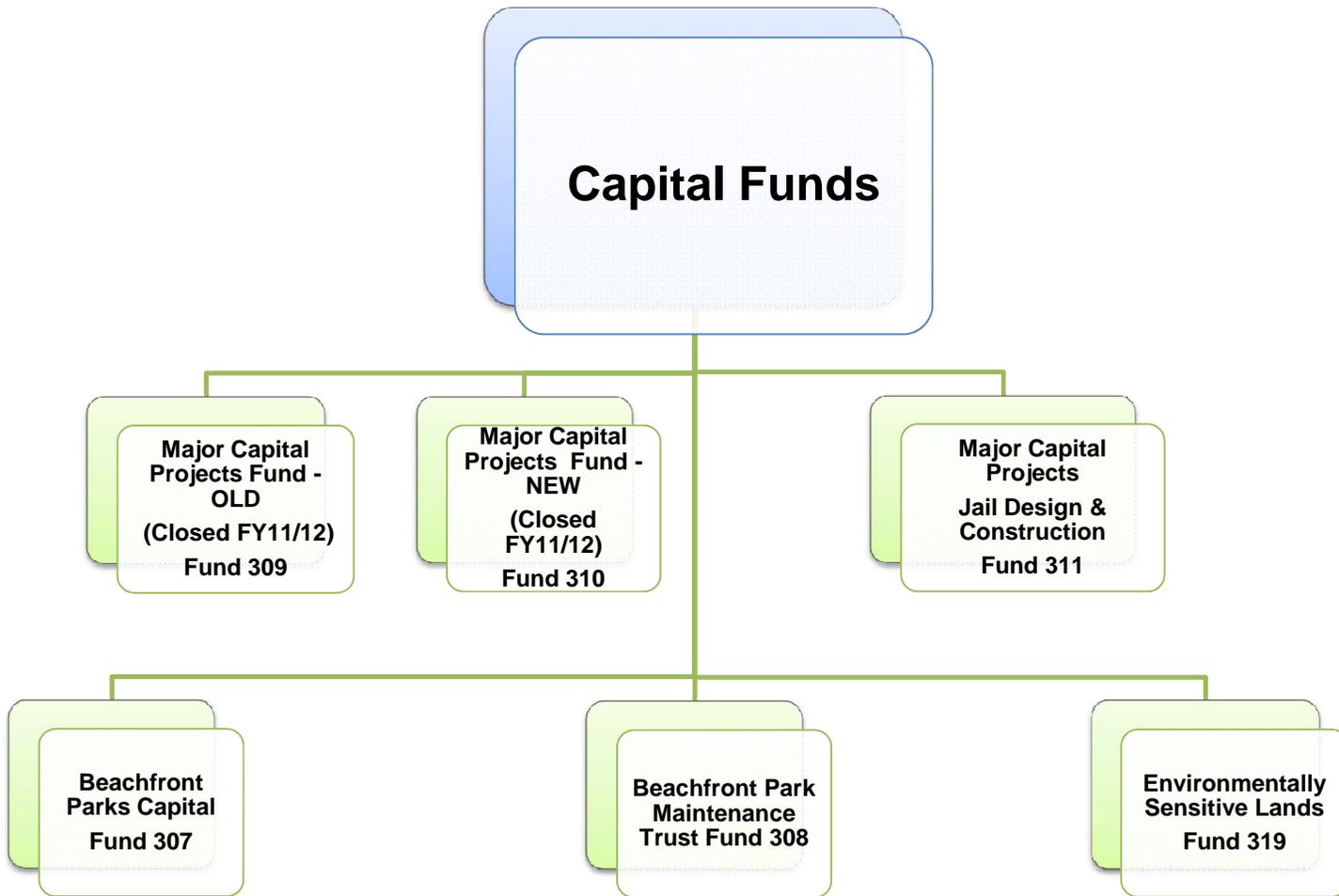
**Flagler County Board of County Commissioners
FY 2013-2014**

ENVIRONMENTALLY SENSITIVE LANDS

SPECIAL REVENUE FUND

Fund 119	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES + / (-)	COMMENTS
Dept. 4600/6200/8000							
	Revenues						
331.73-05	FDOT Grant - Bing's Landing Construction	0	70,000	30,000	0	(30,000)	Project #170002
337.70-02	FIND Grant - Bing's Accessibility Improv.	0	80,310	87,500	64,040	(23,460)	Project #170004, Bing's Accessibility Improvements
381.00-00	Interfund Transfer from Gen'l Fund	0	0	68,500	0	(68,500)	Project #170004, transfer for Bing's Accessibility Improvements
311.10-00	Ad Valorem Taxes/Delinquent Taxes	423,105	2,575	0	0	0	
361.10-00	Intererst	3,232	2,740	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(5,875)	0	5,875	
399.00-00	Cash Carry Forward	924,913	1,187,624	1,142,955	1,018,489	(124,466)	
	TOTAL REVENUES	1,351,250	1,343,249	1,323,080	1,082,529	(240,551)	
	Expenses						
537.31-10	Professional Services	636	8,587	500	10,000	9,500	Legal Fees and Title searches
537.49-18	Bank Analysis Fees	839	450	1,000	1,000	0	
537.61-10	Land & Permanent Easements	0	0	594,740	517,662	(77,078)	Undesignated funds
581.91-10	Interfund Transfer	162,160	0	0	0	0	Transfer to Fund 219 ESL Debt Service
	Total Operating Expenses	163,635	9,037	596,240	528,662	(67,578)	
572.31-10	Bing's Landing North Design	0	50,800	0	0	0	Project #170001
572.63-10	Bing's Landing North Construction	0	178,679	102,840	0	(102,840)	Project #170002
572.63-10	Bing's Landing Accessibility Improve.	0	0	175,000	97,367	(77,633)	Project #170004
572.33-10	Bay Drive Improvements	0	0	200,000	200,000	0	Pending Project #TBD
572.33-10	Sweetbottom Plantation Improvements	0	0	249,000	249,000	0	Pending Project #TBD
572.33-10	Bull Creek Addition	0	0	0	7,500	7,500	Pending Project #TBD
	Total Capital Expenses	0	229,479	726,840	553,867	(180,473)	
	TOTAL EXPENSES	163,635	238,516	1,323,080	1,082,529	(240,551)	

This fund was created in FY 2010 for the Environmentally Sensitive Lands Program. The amount budgeted here is the remainder of the .25 mills that is not required for Debt Service.



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

CAPITAL FUNDS SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)
Revenues					
1/2 Cent Small County Discretionary Sales Tax	0	0	0	1,726,675.00	1,726,675
Interest	12,430	7,938	3,000	2,000	(1,000)
Grant	535,119	0	0	0	0
City of Marineland	33,708	0	0	0	0
Loan Proceeds	1,000,000	0	0	0	0
GO Bonds	4,050,000	0	0	0	0
Interfund Transfer	246,539	0	0	0	0
Less 5 % Statutory Reduction	0	0	(100)	(97,184)	(97,084)
Cash Carry Forward	2,321,456	4,105,698	3,529,129	4,506,998	977,869
Total Revenues	8,199,252	4,113,636	3,532,029	6,138,489	2,606,460
Expenses					
Beachfront Parks (Fund 307)	1,167,186	1,130,247	1,062,964	1,121,351	58,387
Beachfront Park Maintenance (Fund 308)	855,162	846,854	845,153	841,144	(4,009)
Capital Projects Old (Fund 309)	282	226,828	0	0	0
Capital Projects New (Fund 310)	832,042	57,190	0	0	0
1/2 Cent Discretionary Sales Tax (Fund 311)	0	0	0	3,635,091	3,635,091
ESL-Growth Management (Fund 319)	3,211,088	1,206,230	1,623,912	540,903	(1,083,009)
Total Expenses	6,065,760	3,467,349	3,532,029	6,138,489	2,606,460
Revenues vs. Expenses	2,133,492	646,287	0	0	0

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

BEACHFRONT PARKS CAPITAL

CAPITAL PROJECT FUND

Fund 307 Dept 6010	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
	Revenue						
361.10-00	Interest	4,587	2,802	1,000	1,000	0	
398.00-00	Less 5% Statutory Reduction	0	0	(50)	(50)	0	
399.00-00	Cash Carry Forward	1,162,599	1,127,445	1,062,014	1,120,401	58,387	
	TOTAL FUND REVENUES	1,167,186	1,130,247	1,062,964	1,121,351	58,387	
	Expenses						
572.31-10	Professional Services	628	517	500	500	0	PFM investment fees
572.49-18	Bank Analysis Fees	231	632	1,200	1,200	0	
	Total Operating Expenses	859	1,149	1,700	1,700	0	
Proj #TBD	Jungle Hut Beachside Pavilion Replace	0	0	0	10,000	0	
Proj# 280140	Jungle Hut Road	16,712	3,124	0	0	0	
Proj# 207140	Trail A Loop	686	5,956	0	0	0	
Proj# 280560	Malacompra Oceanfront Park Improv	21,484	387	443,940	445,663	1,723	Design complete
	Total Capital Expenses	38,882	9,467	443,940	455,663	1,723	See Section 7 for Capital Project Details
587.98-50	Reserve-Future Capital Outlay	1,127,445	1,119,631	617,324	663,988	(502,307)	
	Total Reserves	1,127,445	1,119,631	617,324	663,988	(502,307)	
	TOTAL FUND EXPENSES	1,167,186	1,130,247	1,062,964	1,121,351	(500,584)	

On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowe Ocean Hammock, Ltd., and the simultaneous contribution of \$1,675,000 from the developer.

In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01 acre parcel known as the Malacompra Beach Front Park on a 306.98 acre parcel known as the Malacompra Greenway located along S.R. A-1-A. Fund 307 was established with \$1,075,000 of the total contribution to cover the cost of Park improvements. The improvements may consist of restrooms, pavilions, benches, walkways, pedestrian and bike paths, picnic areas, site development, extension of water and sewer within the parks and all costs and fees associated with the planning, design, permitting and construction, as well as reconnection, of the wetlands bifurcated by Malacompra Road are all considered permissible uses of this construction/development money. Construction is to be completed within three years of the date of conveyance of the parks to the County.

**Flagler County Board of County Commissioners
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BEACHFRONT PARK MAINTENANCE

CAPITAL PROJECT FUND

Fund 308 Dept 4900	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	3,428	2,091	1,000	1,000	0	
398.00-00	Less 5% Statutory Reduction	0	0	(50)	(50)	0	
399.00-00	Cash Carry Forward	851,734	844,763	844,203	840,194	(4,009)	
	TOTAL FUND REVENUES	855,162	846,854	845,153	841,144	(4,009)	
	Expenses						
519.31-10	Professional Services	476	388	400	400	0	PFM investment fees
519.49-18	Bank Analysis Fees	154	271	500	500	0	
572.34-20	Governmental Services	9,769	9,769	18,000	22,000	4,000	Increase for Mala Compra maintenance
	Total Expenses	10,399	10,428	18,900	22,900	8,472	
587.98-50	Reserve-Future Capital	844,763	836,426	826,253	818,244	(8,009)	
	Total Reserves	844,763	836,426	826,253	818,244	(8,009)	
	TOTAL FUND EXPENSES	855,162	846,854	845,153	841,144	(4,009)	

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In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01 acre parcel known as the Mala Compra Beach Front Park on a 306.98 acre parcel known as the Mala Compra Greenway located along S.R. A-1-A.

Fund 308 was established with \$600,000 of the total contribution to be deposited in an interest-bearing account as a trust fund for the maintenance of the Parks. Parks maintenance is to be provided from the interest generated on the Park Maintenance Trust Fund. In the event these monies are insufficient in any given year to cover the maintenance costs, up to 10% of the principal may be used to cover these costs. Monies are placed in reserves until construction of parks are completed in Fund 307.

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

MAJOR CAPITAL PROJECTS (OLD) - FUND 309

CAPITAL PROJECT FUND

Fund 309 Dept 6000	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	1,312	30	0	0	(30)	FUND CLOSED IN FY12
399.00-00	Cash Carry Forward	225,768	226,798	0	0	(226,798)	
	TOTAL FUND REVENUES	227,080	226,828	0	0	(226,828)	
	Expenses						
512.31-10	Professional Services	128	38	0	0	(38)	
519.49-18	Bank Analysis Fees	154	145	0	0	(145)	
519.34-10	Other Contracted Services	0	0	0	0	0	
581.49-18	Interfund Transfer to close fund	0	6,779	0	0	(6,779)	
	Total Non Project Costs	282	6,962	0	0	(6,962)	
512.63-10	Complex Site Costs	0	219,866	0	0	(219,866)	Project #630631 Two Generators for GSB
	Total Capital Projects	0	219,866	0	0	(219,866)	
	TOTAL FUND EXPENSES	282	226,828	0	0	(226,828)	

Board of County Commissioners (BOCC) APPROVED a resolution on June 21, 2004 obtaining reimbursement of certain costs related to acquiring, constructing, and equipping certain capital facilities. If the County issues revenue bonds to fund facilities, the resolution allows reimbursement of money spent prior to bond issuance to the general fund or the source of funding. The Commission intends to pay such tax-exempt debt with general County revenues, one of which is the .5% Discretionary Infrastructure Surtax levied through Ordinance No. 2002-17.

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

MAJOR CAPITAL PROJECTS (NEW) - FUND 310

CAPITAL PROJECT FUND

Fund 310	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 6000/6010		FY 10-11	FY 11-12	FY 12-13	FY 13-14	+ / (-)	
	Revenues						FUND CLOSED FY12
334.49-13	FDOT JPA SR100 Sidewalks	279,746	0	0	0	0	
331.49-17	FDOT - US1 Sidewalk	39,111	0	0	0	0	ALL CAPITAL PROJECTS MOVED TO
331.49-20	Princess Place Bridge #734090	20,233	0	0	0	0	GENERAL FUND 001-6000 AND 001-6010 AND
331.73-03	FDOT LAP Agreement Lehigh Trail Head	28,981	0	0	0	0	OTHER FUNDS AS APPROPRIATE
334.49-14	FDOT - SR100 Sidewalk to Roberts	164,543	0	0	0	0	
334.74-04	FRDAP Grant - Shell Bluff Park	0	0	0	0	0	
334.74-12	Florida Boating - Bull Creek Park	2,505	0	0	0	0	
337.70-04	FIND - Bing's Landing Dredging	0	0	0	0	0	
337.70-05	Marineland-River to Sea Residence	33,708	0	0	0	0	
361.10-00	Interest	(845)	0	0	0	0	
381.03-00	Interfund Transfer - General Fund	246,539	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	0	0	
399.00-00	Cash Carry Forward	74,711	57,190	0	0	0	
	TOTAL FUND REVENUES	889,232	57,190	0	0	0	
	Expenses						
519.49-18	Bank Analysis Fees	2,618	0	0	0	0	
581.91-10	Interfund Transfer	0	57,190	0	0	0	
	Sub-Total Expenses	2,618	57,190	0	0	0	
	Capital Projects						
519.31-10	Armand Beach Maint.	250	0	0	0	0	Project #090023
572.63-57	FCRA Ball Field Improvements	15,064	0	0	0	0	Project #320010
519.63-10	Rima Ridge Fire Station	7,756	0	0	0	0	Project #960460
519.63-10	Facilities A/C Replacement	36,152	0	0	0	0	Project #630125
519.63-10	Facilities Roof Replacement	54,883	0	0	0	0	Project #630570
572.63-10	Hammock CC	4,802	0	0	0	0	Project #205110
572.63-58	River To Sea Caretakers Residence	33,708	0	0	0	0	Project #325040
519.31-10	Marineland Acres Drainage	13,928	0	0	0	0	Project #285081
519.63-77	Princess Place Styles Bridge Improv.	20,439	0	0	0	0	Project #310082
572.63-xx	Bull Creek Park Improvements	23,941	0	0	0	0	Project #875153
572.63-xx	Lehigh Trail Head Design	28,021	0	0	0	0	Project #445575
541.63-xx	US 1 Sidewalk Improvements	39,743	0	0	0	0	Project #517141
572.34-10	Bing's Landing Dredging	106,400	0	0	0	0	Project #170029
541.XX-XX	SR 100 Sidewalks to Bulldog	279,746	0	0	0	0	Project #513141
541.XX-XX	SR 100 Sidewalks Phase 2 & 3	164,591	0	0	0	0	Project #514141
	Sub-Total Capital Projects	829,424	0	0	0	0	
	TOTAL FUND EXPENSES	832,042	57,190	0	0	0	

Flagler County Board of County Commissioners
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MAJOR CAPITAL PROJECTS - FUND 311 - 1/2 CENT DISCRETIONARY SALES TAX

CAPITAL PROJECT FUND

Fund 311 Dept 6000	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/-	COMMENTS
	Revenues						
312.61-00	1/2 Cent Small County Discretionary Sales Tax	0	0	0	1,726,675	1,726,675	
398.00-00	5% Statutory Reduction	0	0	0	(97,084)	(97,084)	
399.00-00	Cash Carry Forward	0	0	0	2,005,500	2,005,500	
	TOTAL FUND REVENUES	0	0	0	3,635,091	3,635,091	
	Expenses						
	Project #645555 Jail Construction						
529.31-10	Professional Services	0	0	0	1,300,000	1,300,000	
529.63-77	Engineering Staff Time	0	0	0	30,000	30,000	
	Sub-Total Expenses	0	0	0	1,330,000	1,330,000	
	Project #TBD Sheriff's Operations Center						
529.62-10	Building	0	0	0	2,305,091	1,470,191	
	Sub-Total Expenses	0	0	0	2,305,091	1,470,191	
	TOTAL FUND EXPENSES	0	0	0	3,635,091	2,800,191	

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

ENVIRONMENTALLY SENSITIVE LANDS

CAPITAL PROJECT FUND

Fund 319 Dept 6200	DESCRIPTION	ACTUAL FY 10-11	ACTUAL FY 11-12	BUDGETED FY 12-13	APPROVED FY 13-14	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	3,948	3,015	1,000	0	(1,000)	
384.01-02	Loan Proceeds	1,000,000	0	0	0	0	Land Mitigation
384.02-02	Series 2010 GO Bonds	4,050,000	0	0	0	0	
399.00-00	Cash Carry Forward	6,644	1,849,502	1,622,912	540,903	(1,082,009)	
	TOTAL FUND REVENUES	5,060,592	1,852,517	1,623,912	540,903	(1,083,009)	
	Expenses						
572.31-10	Professional Services	24,879	119,200	1,000	1,000	0	
572.49-18	Bank Analysis Fees	619	757	1,000	1,000	0	
573.40-10	Travel Expenses	0	2,017	0	0	0	Pelicer Flats escrow expenses
517.73-20	Bond Issuance Costs	26,740	0	0	0	0	
572.61-10	Land & Permanent Easements	3,158,850	0	536,912	538,903	1,991	Pelicer Flats
	Total Capital Expenses	3,211,088	121,974	538,912	540,903	1,991	
537.71-30	Principal on Loan	0	1,000,000	1,000,000	0	(1,000,000)	Land Mitigation payment
537.72-30	Interest on Loan	0	84,256	85,000	0	(85,000)	
	Total Debt Service Expenses	0	1,084,256	1,085,000	0	(1,085,000)	
	TOTAL FUND EXPENSES	3,211,088	1,206,230	1,623,912	540,903	(1,083,009)	

This fund was created in FY09 for the Environmentally Sensitive Lands program property purchases. Series 2009 GO bonds were issued in the amount of \$10,000,000 in September 2009 for the purchase of Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive

FY09 Actuals totalled \$7.35M for two property purchases. The third property was purchased in FY10 for \$2.49M.

Series 2010 GO bonds were issued in the amount of \$4,050,000 in September 2010 for the purchase of the Pellicer Flats property. Pellicer Flats was purchased in FY11 for \$3.25M.