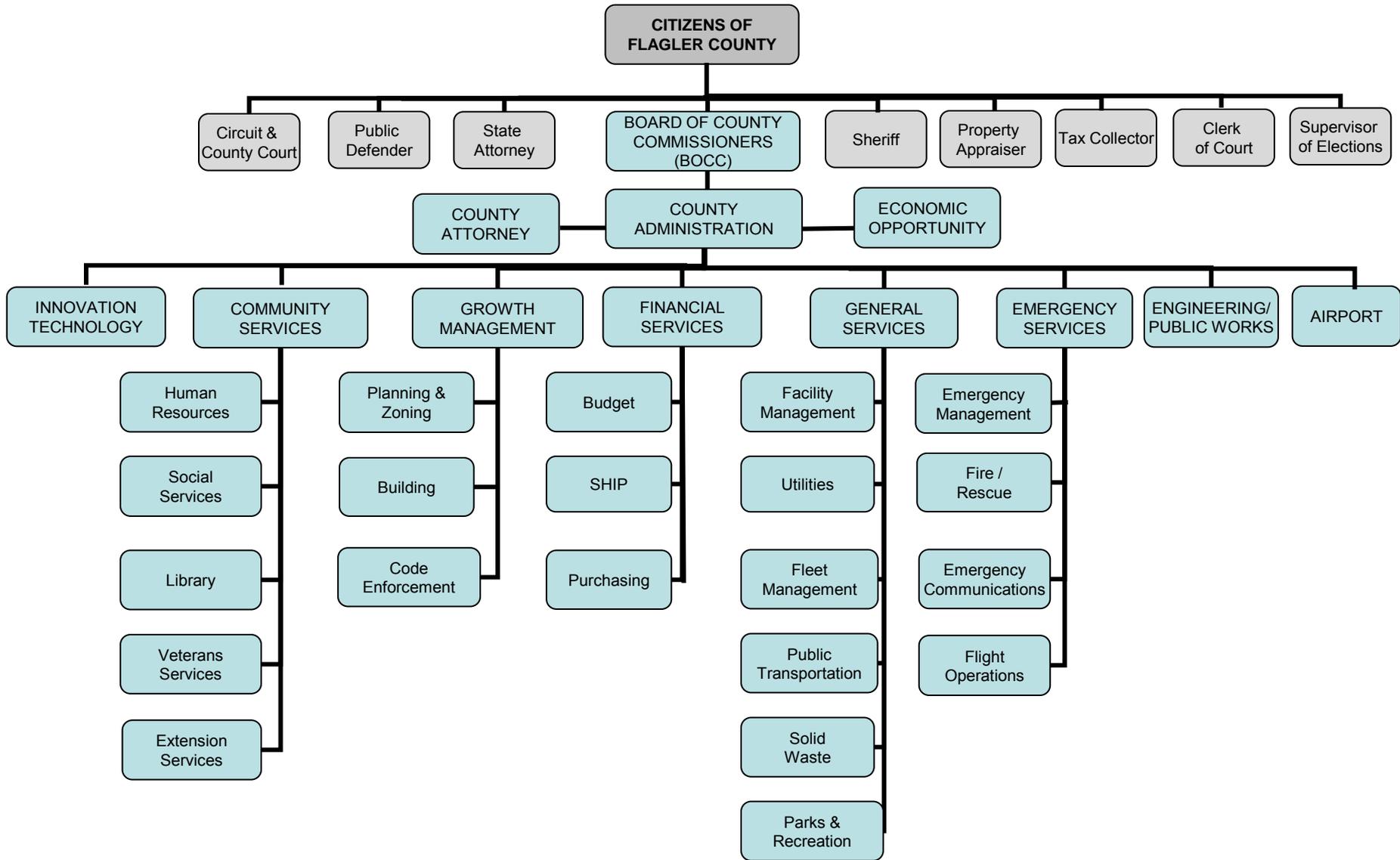
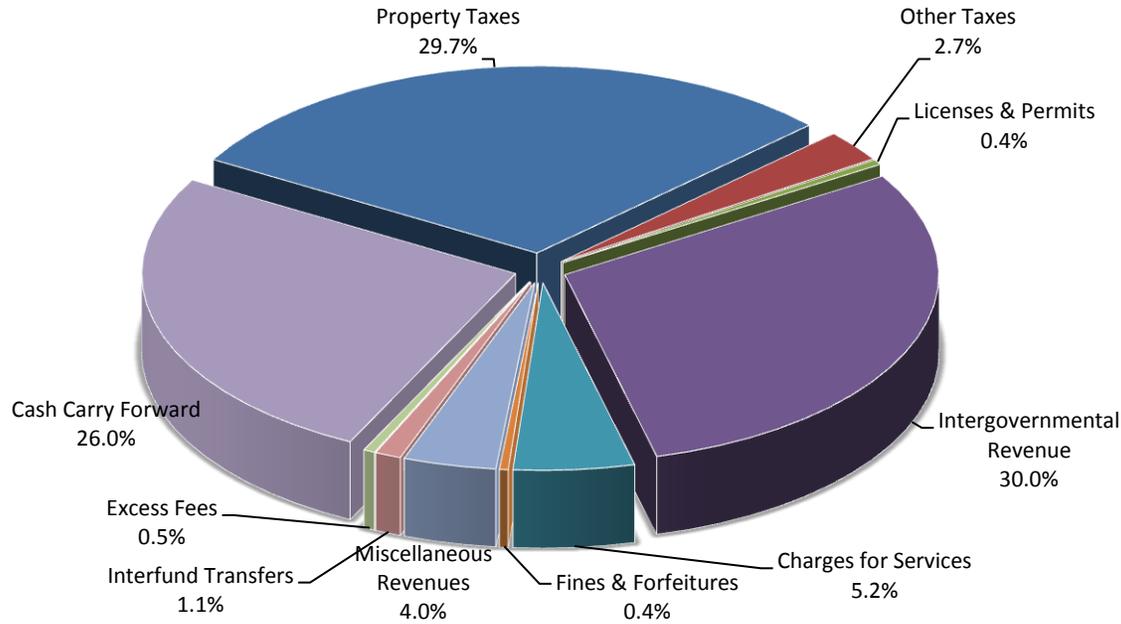


**Flagler County Board of County Commissioners
FY 2014-15**



**Flagler County Board of County Commissioners
FY 2014-2015**

SOURCES OF ALL FUNDS



Revenues

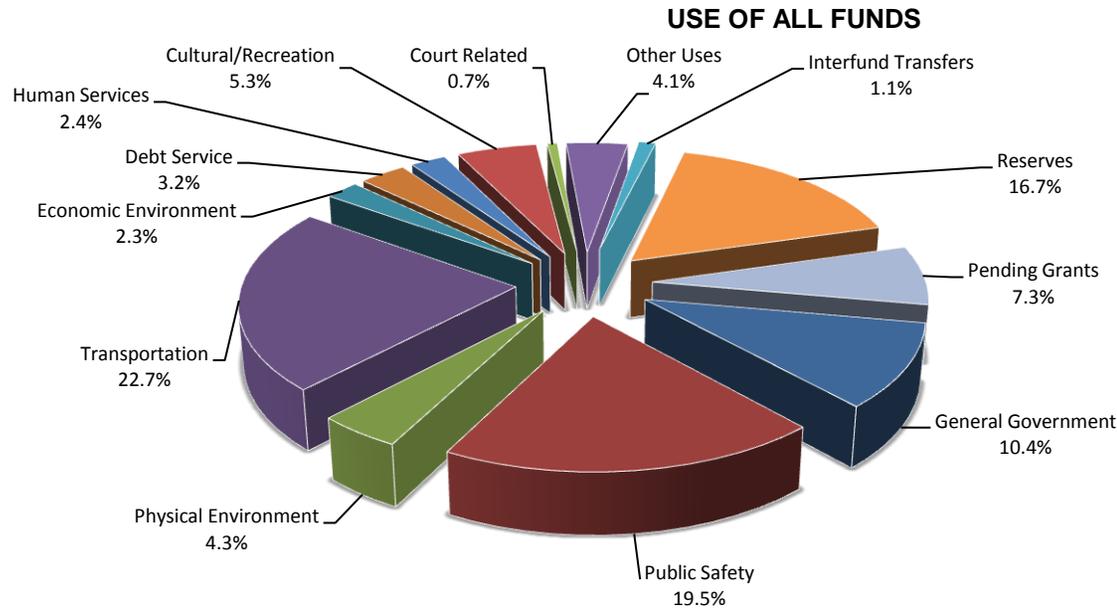
Property Taxes	\$	55,870,525
Other Taxes		4,814,671
Licenses & Permits		773,280
Intergovernmental Revenue		52,706,377
Charges for Services		9,211,473
Fines & Forfeitures		671,200
Miscellaneous Revenues		7,076,828
Interfund Transfers		1,988,889
Excess Fees		871,540
Cash Carry Forward		45,941,338
Less 5%		(3,522,368)
Total Revenues	\$	176,403,753

Total estimated revenues for fiscal year 2014-2015 are \$176,403,753 which is an increase of \$2,692,966 from the adopted fiscal year 2013-14 budget. The pie chart above details the sources of funds included in the approved fiscal year 2014-15 budget. The increase is a combination of various increases in revenues with the largest increase being Intergovernmental Revenues (i.e. Grants, etc.).

Flagler County is providing a Cash Carry Forward balance of \$45,941,338. Although the amount is 26% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	\$	9,281,773
Special Revenues Funds		20,122,518
Debt Service Funds		3,771,460
Capital Project Funds		6,229,044
Enterprise Funds		3,911,844
Internal Service Funds		2,624,699
	\$	45,941,338

**Flagler County Board of County Commissioners
FY 2014-2015**



Expenditures

General Government	\$ 18,376,629
Public Safety	34,462,046
Physical Environment	7,641,547
Transportation	40,094,508
Economic Environment	4,042,020
Debt Service	5,561,831
Human Services	4,221,767
Cultural/Recreation	9,418,894
Court Related	1,161,570
Other Uses	7,258,598
Interfund Transfers	1,988,889
Reserves	29,358,011
Pending Grants	12,817,443
Total	\$ 176,403,753

The pie chart above is a summary of the uses of funds (as included in the Approved fiscal year 2014-2015 budget) by major functional category. Detail of expenditures by department or fund is included within the budget document.

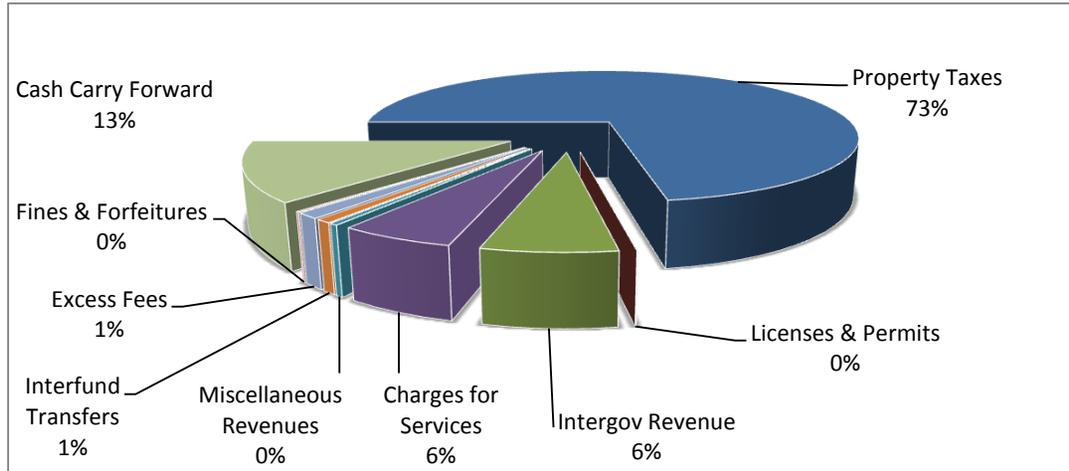
Funding a broad range of services, General Government services account for 10.4% of total expenditures. General Government includes: Administrative Services, Growth Management Services, Facilities, Fleet and various special revenue fund activities. Transportation includes Public Works activities, capital construction funds related to roadway improvements, and Public Transportation. Public Safety services include Emergency Services and support provided to Sheriff's operation classified as Constitutional within the budget.

Reserves includes reserves for contingencies, reserves for cash carried forward, reserve for debt service and reserve for capital outlay. There are also grant funds pending approval of the grant that are held in a reserve account. Funds in special purpose funds such as impact fee funds are frequently budgeted in a reserve for future capital outlay until specific purposes for their use are determined. A total of \$4,000,000 is included in the general fund reserve account in support of the Board's adopted fund balance policy.

General Fund	\$ 7,097,182
Special Revenues Funds	19,773,867
Debt Service Funds	3,591,507
Capital Project Funds	3,042,299
Enterprise Funds	6,739,264
Internal Service Funds	1,931,335
Total	\$ 42,175,454

GENERAL FUND

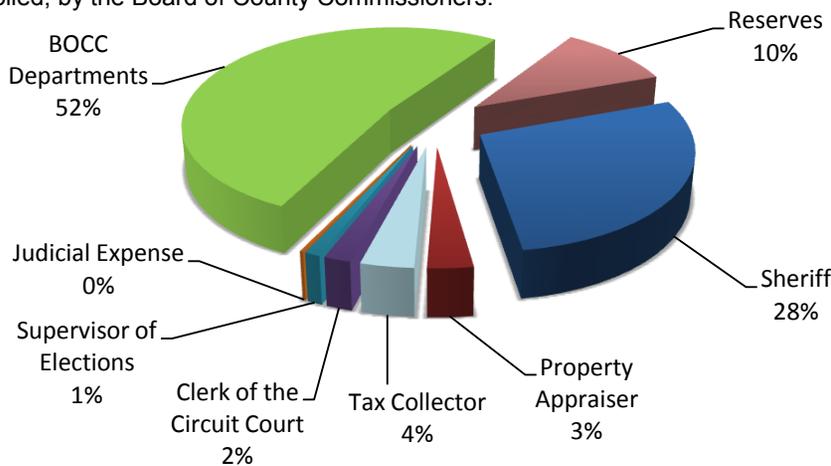
The General Fund contains the operating expenditures for services which are Countywide in nature, as well as the budgets of the Constitutional Offices. The projected revenues by category for the General Fund are as follows:



Revenues

Property Taxes	\$ 52,180,283
Licens & Permits	30,000
Intergovernmental Revenue	4,619,593
Charges for Services	4,026,546
Miscellaneous Revenues	287,550
Interfund Transfers	557,226
Excess Fees	860,000
Fines & Forfeitures	117,000
Cash Carry Forward	9,281,773
5% Statutory Reduction	(2,626,582)
Total Revenues	<u>\$ 69,333,389</u>

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

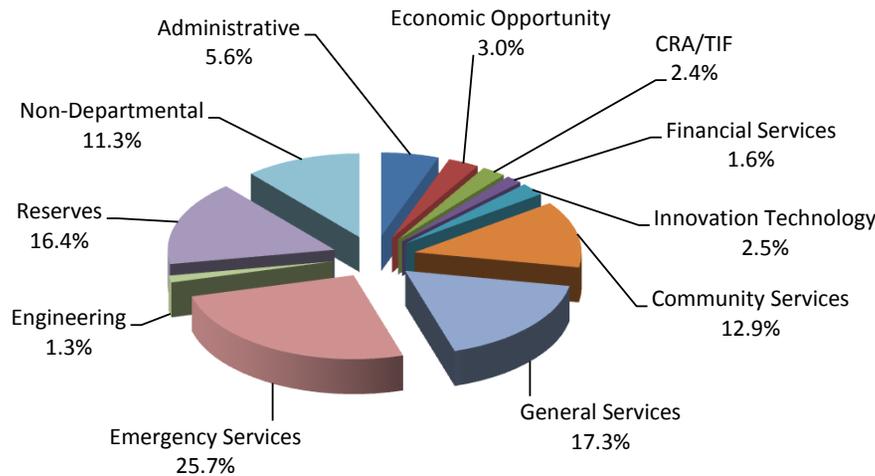


Expenditures

Sheriff	\$ 19,569,739
Property Appraiser	2,080,683
Tax Collector	2,428,371
Clerk of the Circuit Court	1,226,175
Supervisor of Elections	718,689
Judicial Expense	160,898
	<u>26,184,555</u>
BOCC Departments	36,051,652
Reserves	7,097,182
Total Expenses	<u>\$ 69,333,389</u>

BOCC Expenditures of the General Fund

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



Expenses

Administrative	2,406,601
Economic Opportunity	1,300,000
CRA/TIF	1,016,958
Financial Services	692,620
Innovation Technology	1,067,868
Community Services	5,553,356
General Services	7,474,707
Emergency Services	11,099,550
Engineering	569,764
Reserves	7,097,182
Non-Departmental	4,870,228
	<u><u>\$ 43,148,834</u></u>

An overall increase in General Fund expenditures for this fiscal year from the prior fiscal year of \$2,242,476.

	Fiscal Year 2013-14	Fiscal Year 2014-15	Difference	
Constitutional Officers	\$ 25,096,108	\$ 26,023,657	\$ 927,549	
Judicial Expenses	169,106	160,898	\$ (8,208)	
BOCC Departments	33,665,802	33,734,694	\$ 68,892	
CRA's	1,039,419	1,016,958	\$ (22,461)	
Economic Opportunity	898,621	1,300,000	\$ 401,379	<i>includes Brownfield Grants of \$400,000 for FY2014-15</i>
Reserves	6,221,857	7,097,182	\$ 875,325	
	<u><u>\$ 67,090,913</u></u>	<u><u>\$ 69,333,389</u></u>	<u><u>\$ 2,242,476</u></u>	

Flagler County Board of County Commissioners
FY 2014-2015

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION			REVENUES			DETAILS FOUND ON PAGE
	FY14 BUDGET	FY15 BUDGET	GENERAL FUND	OTHER SOURCES	SOURCE DESCRIPTIONS	
Board of County Commissioners	462,796	510,150	510,150	0		3-4
Administration	636,296	649,609	649,609	0		3-7
Land Management	1,275,880	619,420	184,440	434,980	Timber Sales, Tortoise Relocation, Easements	3-10
County Attorney	600,088	627,422	627,422	0		3-13
Economic Opportunity	898,621	1,300,000	400,000	900,000	Remainder of \$1M from FY2009 and Grant	3-16
Engineering	582,431	569,764	309,264	260,500	staff time/Interfund transfer	3-23
Budget Office	387,633	447,411	407,411	40,000	TDC reimbursement for staff time	3-28
Purchasing	243,016	245,209	245,209	0		3-31
Information Technology	503,839	0	0	0		3-33
Innovation Technology	0	1,067,868	1,067,868	0		3-19
Human Resources	204,144	210,932	210,932	0		3-38
County Extension Service	251,844	231,356	231,356	0		3-42
Social Services Administration	152,704	154,338	154,338	0		3-46
Human Services	2,279,840	2,301,725	2,291,725	10,000	Palm Coast Interlocal-Utility Assistance	3-49
Senior Services	772,418	735,944	491,697	244,247	grants, donations, co-pays, medwaiver	3-54
Adult Day Care	203,704	205,617	60,040	145,577	grants, contributions, co-pays	3-58
Congregate Home Delivered Meals	281,279	288,128	0	288,128	grants, donations	3-60
Social Services Grants	271,376	226,598	0	226,598	grants	3-62
Veterans Services	118,799	120,470	120,470	0		3-68
Library	1,033,460	993,040	911,617	81,423	passport fees, fines, state aid, endowment	3-74
Bunnell Library	57,043	85,208	83,208	2,000		3-77
General Services Administration	369,669	367,215	367,215	0		3-81
Fleet Management	747,002	755,684	577,184	178,500	vehicle repair hourly billings, admin. fuel fee	3-84
Facilities Management	2,131,357	2,050,474	1,942,474	108,000	staff time projects/GSB landscape	3-87
Government Services Building	671,550	662,550	421,550	241,000	school board contribution	3-91
Public Transportation	1,532,253	1,866,828	469,799	1,397,029	grants, medicaid, med waiver, bus fares, advertising	3-94
Recreation Facilities	1,390,103	1,437,814	1,296,448	141,366	Staff Time, facility fees, vessell registration fee	3-100
Recreation Services/Carver Gym	88,000	87,800	52,800	35,000	Donations/Crime Prevention/Bunnell/School Board	3-103
Bull Creek	80,140	82,897	13,255	69,642	camping, boat slips, rest. rent, facility usage	3-105
Princess Place Preserve	162,185	163,445	146,945	16,500	camping fees, donations	3-107
ES Administration	218,462	211,106	211,106	0		3-112
Emergency Management General	505,792	440,793	250,793	190,000	EMPG/EMPA Grants	3-115
Emergency Communications 800 MHz	1,269,822	1,269,808	1,209,808	60,000	automation fees	3-120

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION			REVENUES			DETAILS FOUND ON PAGE
	FY14 BUDGET	FY15 BUDGET	GENERAL FUND	OTHER SOURCES	SOURCE DESCRIPTIONS	
Emergency Flight Operations	660,446	651,478	571,478	80,000	helicopter transport fees	3-125
Fire/Rescue	8,241,944	8,485,429	6,057,759	2,427,670	ambulance fees, fire inspection fees, other	3-129
Emerg. Serv. Other Grants Awarded	36,362	40,936	0	40,936	Hazardous Material, EMS & Homeland Security Grant	3-133
Value Adjustment Board	10,575	6,575	4,975	1,600	filing fees	3-137
Medical Examiner	276,153	298,657	298,657	0		3-139
Pooled Expenditures	2,663,369	2,211,766	1,670,766	541,000	fuel and driver education fees	3-141
Interfund Transfers	148,216	1,060,963	1,060,963	0		3-140
Tax Increment Financing	1,039,420	1,016,958	1,016,958	0		3-144
Special Events	52,861	0	0	0		3-145
Reserves	6,221,857	7,097,182	7,097,182	0		3-146
Capital Projects	1,298,225	574,768	546,398	28,370	Interfund Transfer from TDC Fund 109	3-147
Gen'l Liability Insurance	792,725	717,500	717,500	0		3-149
Subtotal BCC Divisions	\$ 41,825,699	\$ 43,148,834	\$ 34,958,769	\$ 8,190,065		
Sheriff	18,801,739	19,569,739	19,569,739	0		2-6
Property Appraiser	2,085,615	2,080,683	2,080,683	0		2-11
Tax Collector	2,348,371	2,428,371	1,568,371	860,000	Excess Fees	2-14
Clerk of the Circuit Court	1,163,310	1,226,175	1,226,175	0		2-17
Supervisor of Elections	697,073	718,689	718,689	0		2-21
Circuit Court	13,000	11,250	11,250	0		2-26
Court Expenses	5,000	5,000	5,000	0		2-27
Guardian Ad Litem	41,743	43,080	43,080	0		2-28
Pretrial Services	60,613	63,618	28,618	35,000	Sheriff contribution	2-30
Court Reporter	2,200	2,000	2,000	0		2-31
County Court	3,000	2,750	2,750	0		2-32
State Attorney	40,350	30,000	30,000	0		2-35
Public Defender	3,200	3,200	3,200	0		2-37
Subtotal Judicial/Constitutional	\$ 25,265,214	\$ 26,184,555	\$ 25,289,555	\$ 895,000		
Total General Fund	\$ 67,090,913	\$ 69,333,389	\$ 60,248,324	\$ 9,085,065		

Flagler County Board of County Commissioners
FY 2014-2015

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
<i>Administrative:</i>						
Board of County Commissioners	414,601	95,549	0	0	0	510,150
<i>County Administrator:</i>						
Administration	621,570	28,039	0	0	0	649,609
<i>Financial Services</i>						
Budget	435,145	12,266	0	0	0	447,411
Purchasing	238,739	6,470	0	0	0	245,209
Innovation Technology	661,517	251,351	155,000	0	0	1,067,868
Economic Development	246,375	149,625	4,000	0	900,000	1,300,000
Land Management	139,963	229,457	250,000	0	0	619,420
<i>Total County Administrator</i>	2,343,309	677,208	409,000	0	900,000	4,329,517
<i>County Attorney</i>	536,884	90,538	0	0	0	627,422
<i>Engineering</i>	543,181	26,583	0	0	0	569,764
<i>Community Services:</i>						
Human Resources	193,032	17,900	0	0	0	210,932
County Extension Services	186,904	44,452	0	0	0	231,356
Social Services Admin	140,173	14,165	0	0	0	154,338
Human Services	162,102	3,310	0	0	2,136,313	2,301,725
Senior Services	212,162	512,198	0	0	11,584	735,944
Adult Day Care	177,576	28,041	0	0	0	205,617
Congregate Meals	42,588	245,540	0	0	0	288,128
Social Services Grants	23,397	194,154	9,047	0	0	226,598
Veterans Services	113,050	6,670	0	0	750	120,470
Library	688,462	123,578	181,000	0	0	993,040
Bunnell Library	55,547	6,661	23,000	0	0	85,208
<i>Total Community Services</i>	1,994,993	1,196,669	213,047	0	2,148,647	5,553,356

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

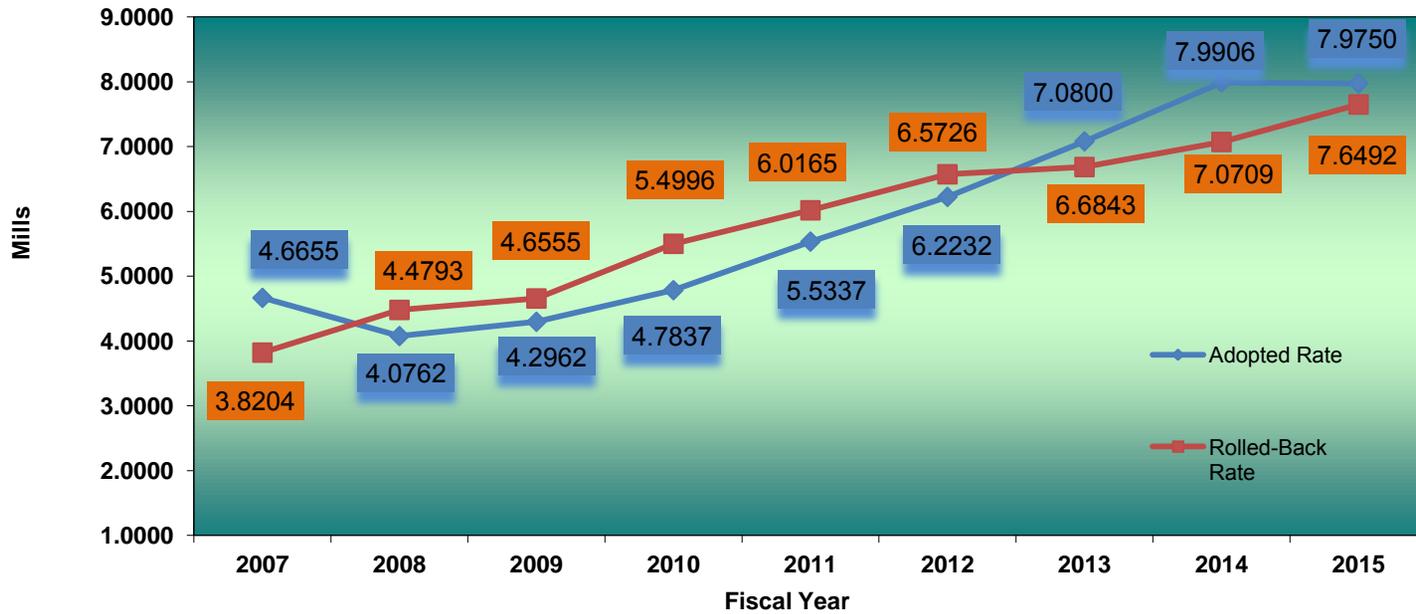
DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
General Services:						
General Services-Administration	356,460	10,755	0	0	0	367,215
Fleet Management	505,141	250,543	0	0	0	755,684
Facilities Management	1,267,482	746,992	36,000	0	0	2,050,474
Government Services Building	0	662,550	0	0	0	662,550
Public Transportation	975,134	491,694	400,000	0	0	1,866,828
Recreation Facilities	700,515	469,933	72,000	0	120,000	1,362,448
Recreation Facilities - Vessel Regis	0	20,000	55,366	0	0	75,366
Recreation - Carver Gym	0	27,800	0	0	60,000	87,800
Bull Creek	34,954	47,943	0	0	0	82,897
Princess Place Preserve	125,850	37,595	0	0	0	163,445
Total General Services	3,965,536	2,765,805	563,366	0	180,000	7,474,707
Emergency Services:						
Administration	14,285	196,821	0	0	0	211,106
Emergency Management/EMPA & I	302,185	138,608	0	0	0	440,793
Emergency Communications/800 M	0	428,290	0	841,518	0	1,269,808
Emergency Flight Operations	211,932	439,546	0	0	0	651,478
Fire/Rescue	6,737,394	842,119	802,000	103,916	0	8,485,429
Emergency Services Grants	9,574	21,362	10,000	0	0	40,936
Total Emergency Services	7,275,370	2,066,746	812,000	945,434	0	11,099,550
Subtotal BOCC Departments	17,073,874	6,919,098	1,997,413	945,434	3,228,647	30,164,466
% of Allocation	57%	23%	7%	3%	11%	100%
Non-Departmental:						
Value Adjustment Board	0	6,575	0	0	0	6,575
Medical Examiner	0	274,309	0	0	24,348	298,657
Interfund Transfers	0	0	0	0	1,060,963	1,060,963
Pooled Expenditures	40,000	1,257,363	0	54,500	859,903	2,211,766
Special Events	0	0	0	0	0	0
Tax Increment Financing	0	0	0	0	1,016,958	1,016,958
Reserves	0	0	0	0	7,097,182	7,097,182
General Fund Capital Projects	0	0	0	0	574,768	574,768
General Liability Insurance	0	717,500	0	0	0	717,500
Subtotal Non-Department	40,000	2,255,747	0	54,500	10,634,122	12,984,369
Total BOCC Funding	17,113,874	9,174,845	1,997,413	999,934	13,862,769	43,148,834
% of Allocation	40%	21%	5%	2%	32%	100%

**Flagler County Board of County Commissioners
FY 2014-2015**

FLAGLER COUNTY HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

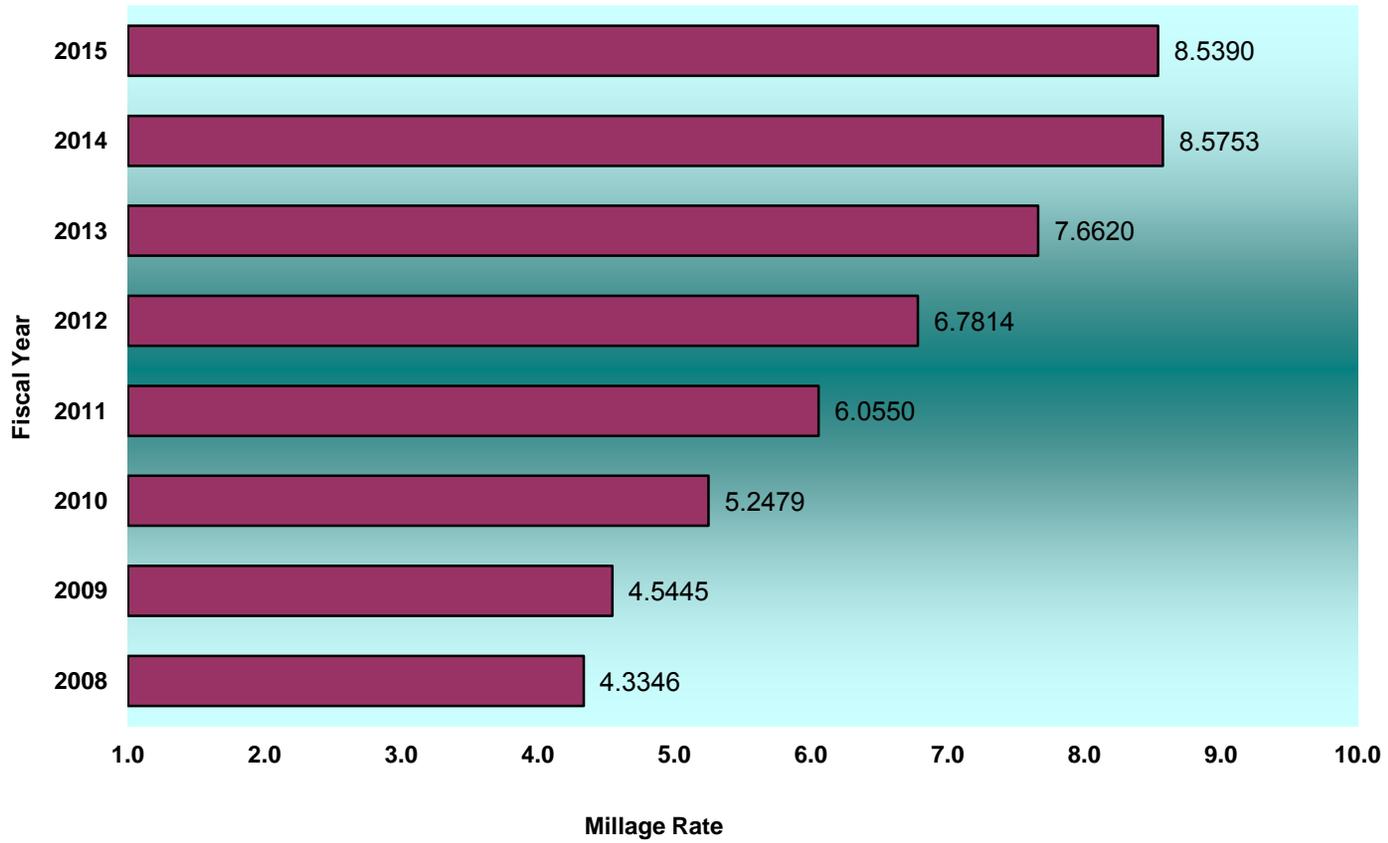
Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	ESL Millage Rate	Debt Service Millage Rate	Combined Millage Rate
2007	10,903,361,208	4.6655	-	0.1061	4.7716
2008	12,184,917,324	4.0762	-	0.2584	4.3346
2009	11,200,626,942	4.2962	-	0.2483	4.5445
2010	9,452,067,430	4.7837	0.1057	0.3585	5.2479
2011	7,667,193,838	5.5337	0.0568	0.4645	6.0550
2012	6,563,932,871	6.2232	0.2500	0.3082	6.7814
2013	6,153,800,977	7.0800	0.2500	0.3320	7.6620
2014	6,206,923,927	7.9906	0.2500	0.3347	8.5753
2015	6,542,982,200	7.9750	0.2500	0.3140	8.5390

General Fund Rollback Rate vs. Adopted Rate



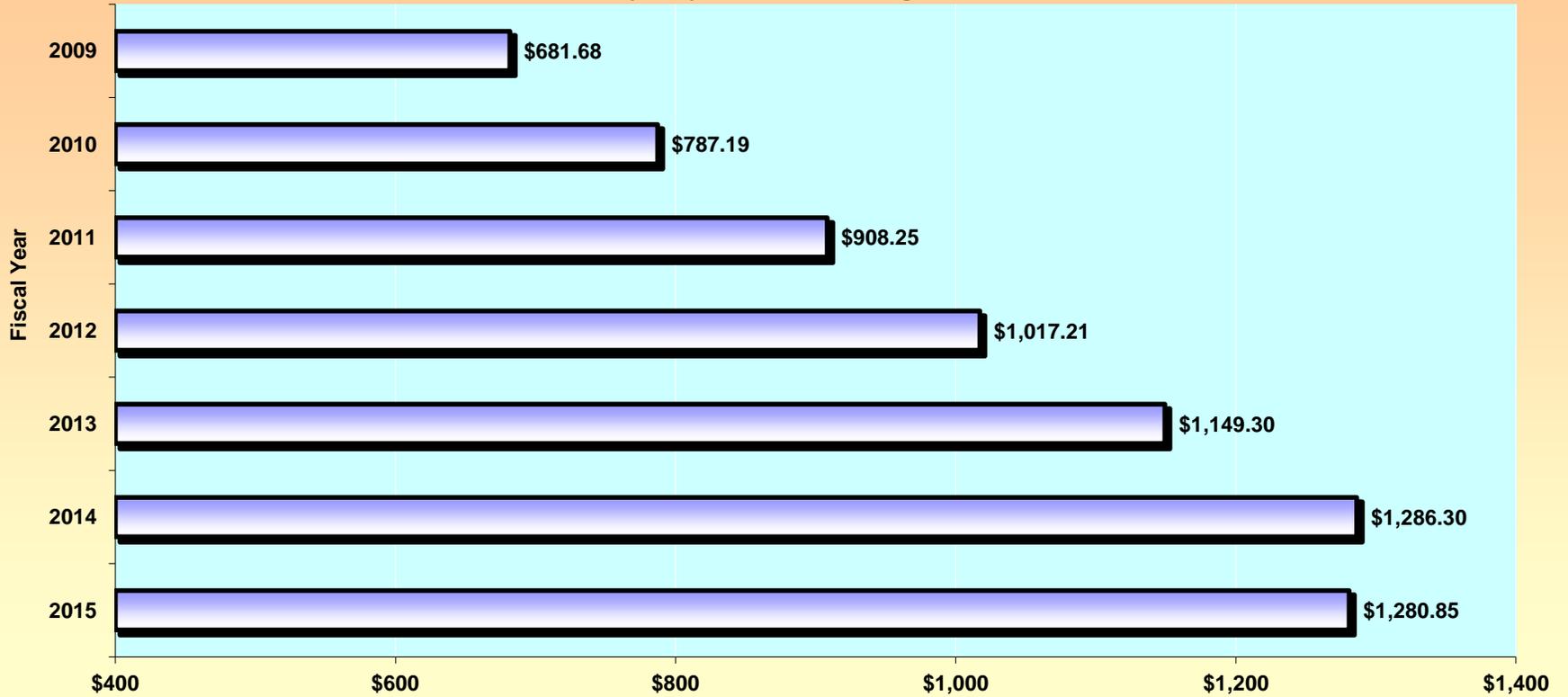
Flagler County Board of County Commissioners
FY 2014-2015

History of Combined Millage Rate



Flagler County Board of County Commissioners
FY 2014-2015

Property Taxes for a home valued at \$200,000 (less \$50,000 homestead exemption)
County Only - Combined Millage Rates



Flagler County Board of County Commissioners
FY 2014-2015

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



Flagler County Board of County Commissioners
FY 2014-2015

BREAKDOWN OF A HOMEOWNER'S TAX BILL

2014 Approved MILLAGE RATES

EXAMPLE FOR RESIDENTIAL TAXPAYER IN EACH MUNICIPALITY WITHIN FLAGLER COUNTY						
	Unincorporated	Beverly Beach	Bunnell	Flagler Beach	Marineland	Palm Coast
TOTAL - MUNICIPALITY		2.3000	7.4500	5.0573	10.0000	4.2450
% of Total Tax Bill		12.2%	31.0%	23.4%	37.6%	20.4%
TOTAL - COUNTY-WIDE	8.5390	8.5390	8.5390	8.5390	8.5390	8.5390
% of Total Tax Bill	51.5%	45.2%	35.5%	39.5%	32.1%	41.0%
TOTAL - SCHOOL DISTRICT	7.4460	7.4460	7.4460	7.4460	7.4460	7.4460
% of Total Tax Bill	44.9%	39.4%	31.0%	34.4%	28.0%	35.8%
ST. JOHN'S RIVER WATER MGT. DISTRICT	0.3164	0.3164	0.3164	0.3164	0.3164	0.3164
% of Total Tax Bill	1.9%	1.7%	1.3%	1.5%	1.2%	1.5%
FLORIDA INLAND NAVIGATION DISTRICT	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345
% of Total Tax Bill	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%
MOSQUITO CONTROL	0.2423	0.2423	0.2423	0.2423	0.2423	0.2423
% of Total Tax Bill	1.5%	1.3%	1.0%	1.1%	0.9%	1.2%
TOTAL TAX BILL	16.5782	18.8782	24.0282	21.6355	26.5782	20.8232

**Flagler County Board of County Commissioners
FY 2014-2015**

COUNTYWIDE GENERAL FUND TAXABLE PROPERTY VALUE

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

FY14 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY14 and reflects countywide values as of January 1, 2013.	6,204,450,264
FY14 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for FY15. It reflects an estimate of the countywide value on January 1, 2014 and is used for preliminary revenue estimates.	6,500,000,000
FY14 July 1 Certified Taxable Value	This is a certified report of the January 1, 2014 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	6,542,982,200
<p>Following is a breakout of the increase (decrease) over the FY14 Final Prior Year Gross Taxable Value:</p>		
Existing Properties	271,879,106	
New Construction	66,652,830	
Total	338,531,936	5.46%

**Flagler County Board of County Commissioners
FY 2014-2015**

2014 COUNTYWIDE TAXABLE VALUES

Description	2014 Taxable Value	*Adopted Flagler County BOCC Millage Rate (Mills)	Property Tax Revenue @ 100%	Property Tax Revenue @ 95%	Percent of Countywide Total
City of Palm Coast	\$ 3,895,717,814	8.5390	\$ 33,265,534	\$ 31,602,258	59.54%
City of Flagler Beach	\$ 488,481,733	8.5390	\$ 4,171,146	\$ 3,962,588	7.47%
City of Bunnell	\$ 142,550,740	8.5390	\$ 1,217,241	\$ 1,156,379	2.18%
Town of Beverly Beach	\$ 48,165,560	8.5390	\$ 411,286	\$ 390,721	0.74%
Town of Marineland	\$ 3,571,334	8.5390	\$ 30,496	\$ 28,971	0.05%
Subtotal: Incorporated Areas	\$ 4,578,487,181	8.5390	\$ 39,095,702	\$ 37,140,917	69.98%
Plus: Unincorporated Areas	\$ 1,964,495,019	8.5390	\$ 16,774,823	\$ 15,936,082	30.02%
Totals: Countywide	\$ 6,542,982,200	8.5390	\$ 55,870,525	\$ 53,076,999	100.00%

* **Adopted Millage Rate** is the cumulative total of the General Fund (7.975) plus the voted ESL (0.25) and Debt Service (0.3140) millage rates.

**Flagler County Board of County Commissioners
FY 2014-2015**

BUDGET PROFORMAS

The following information is provided for projection purposes only.

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

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

Proforma Assumptions

Revenues:

- Tourist Development Taxes – FY14-15 revenues are budgeted at \$1,623,000 and annualized increase of 1.5% thereafter
- Fuel Taxes – FY14-15 revenues are budgeted using revenue estimates prepared by the Florida Department of Revenue Office of Tax Research in the Local Government Financial Information Handbook for 2014 which is a 2% increase from FY13-14 Budget and annualized increase of 2% thereafter
- State Shared Revenue – FY14-15 revenues are budgeted using the Local Government Financial Information Handbook for 2014 and FY14-15 estimates resulting in a 1% increase from FY13-14 Budget and annualized increase of 1% thereafter
- Sales Taxes consist of the Local Government ½ Cent Sales Tax and the Local Discretionary Sales Surtax (50% of total) – FY14-15 revenues are budgeted using the Local Government Financial Information Handbook for 2014 for a 11% increase for FY14-15 Budget from FY13-14 Budget and annualized increase of 0% thereafter

General Assumptions:

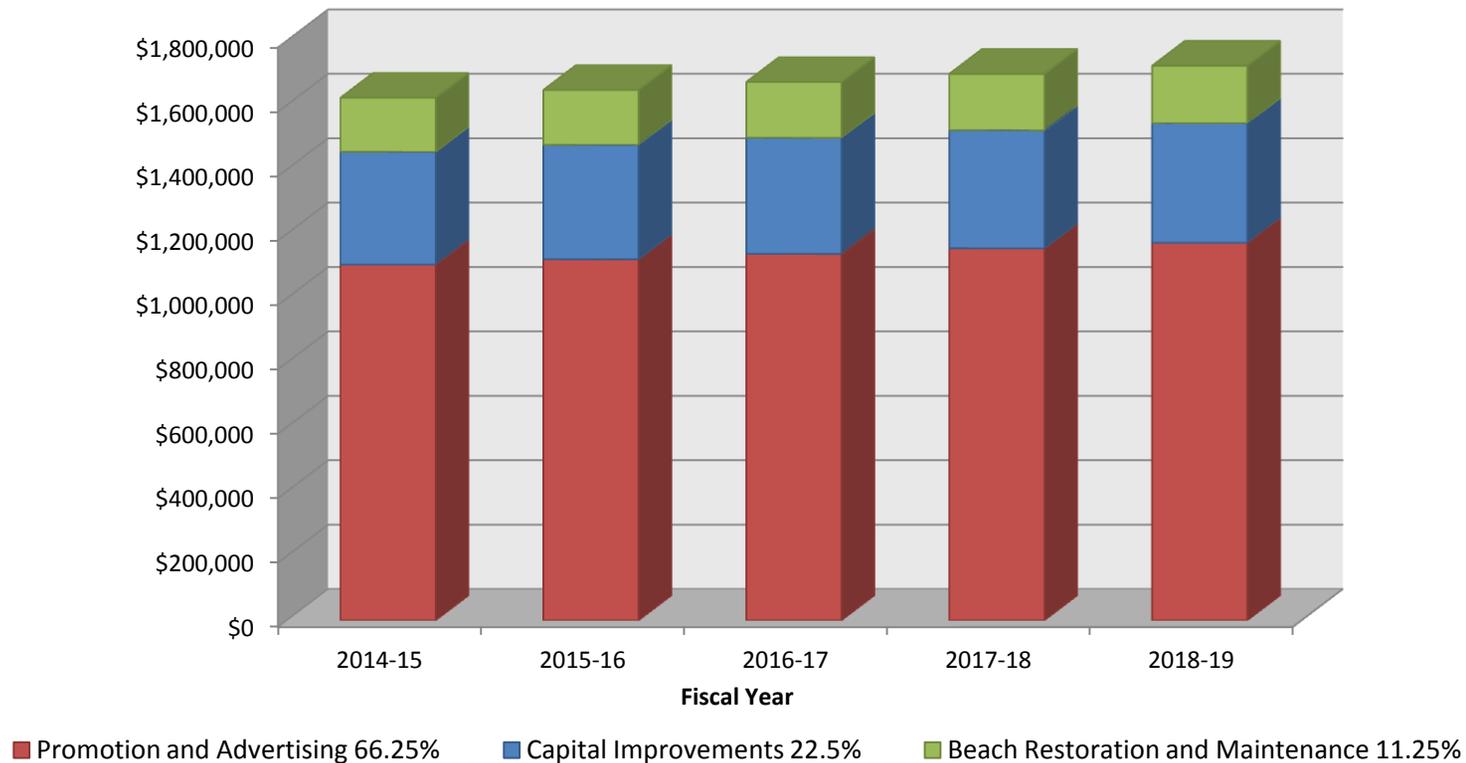
- Debt service will be paid from the pledged revenue source
- Required amount of pledged revenues will be deposited directly into the debt service funds

**Flagler County Board of County Commissioners
FY 2014-2015**

RESORT TAXES

The Resort tax, also known as the Tourist Development Tax, is provided by the levy of a 4% tax on overnight stays in hotels, motels, RV parks, and any other location where the length of stay is six months or less. Annual revenues grew 2% to over \$1.6M in FY2013-14. A conservative budget of \$1.6M is included in the FY2014-15 Approved Budget. A five year projection of future revenues with increases of 1.5% per year keeps revenues between the \$1.6M and \$1.8M. Tourist Development Revenues are allocated to three funds: Fund 109 Capital Projects 22.5%, Fund 110 Promotional Activities 66.25% and Fund 111 Beach Restoration and Maintenance 11.25%. See Section 5-Special Revenue Funds for details regarding these funds.

Five Year Projection of Tourist Development Revenues

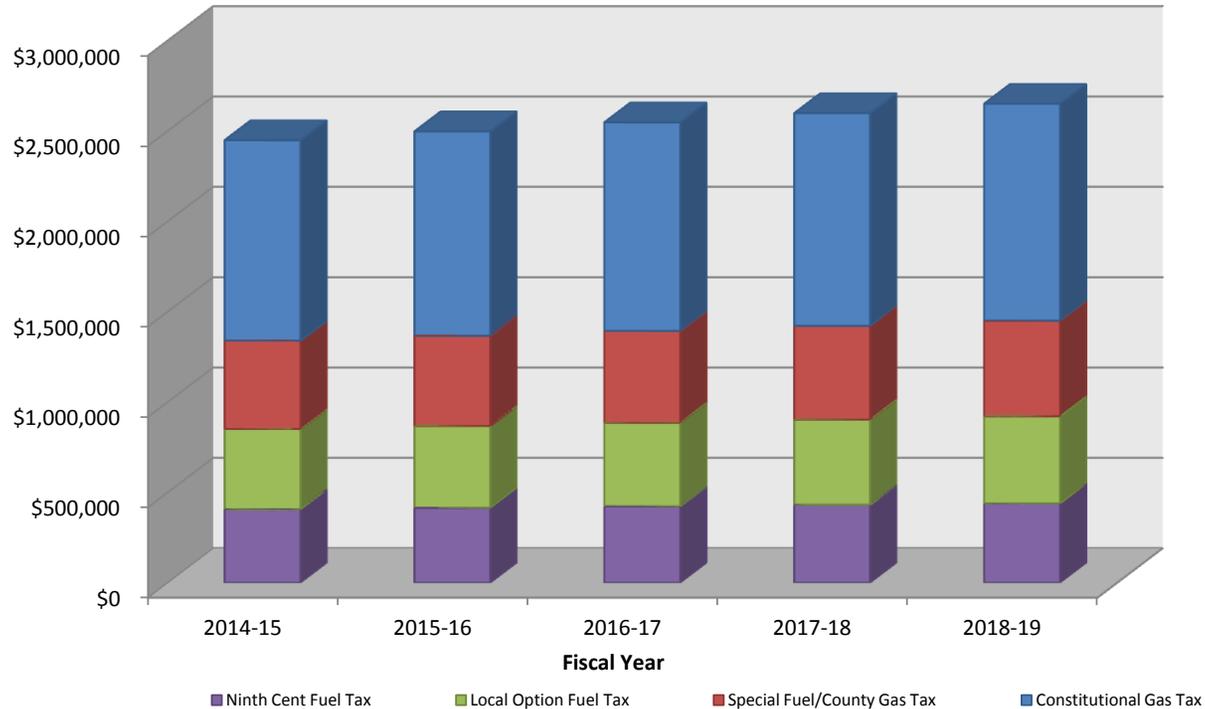


**Flagler County Board of County Commissioners
FY 2014-2015**

FUEL TAXES

Flagler County levies 10-cents in fuel tax on each gallon of gasoline purchased. The State of Florida distributes the revenue generated from the fuel tax and strictly regulates its use for transportation related expenditures such as construction or maintenance of roads and bridges, and the purchase of rights-of-way. Annual revenues averaged \$2.4M over the last three fiscal years. A five year projection of future revenues with 2% increases each year increases revenues from approximately \$2.4M to \$2.7M over five years. The 2% is based upon the FY13-14 actuals which were 5% above FY12-13 and an estimated 2% increase in the FY14-15 Budget over FY13-14 Budget based upon estimates provided by the Office of Economic and Demographic Research. For further details regarding the specific taxes and their use, please refer to Section 4 of this document-Other Operating Funds.

Five Year Projection of Fuel Tax Revenue



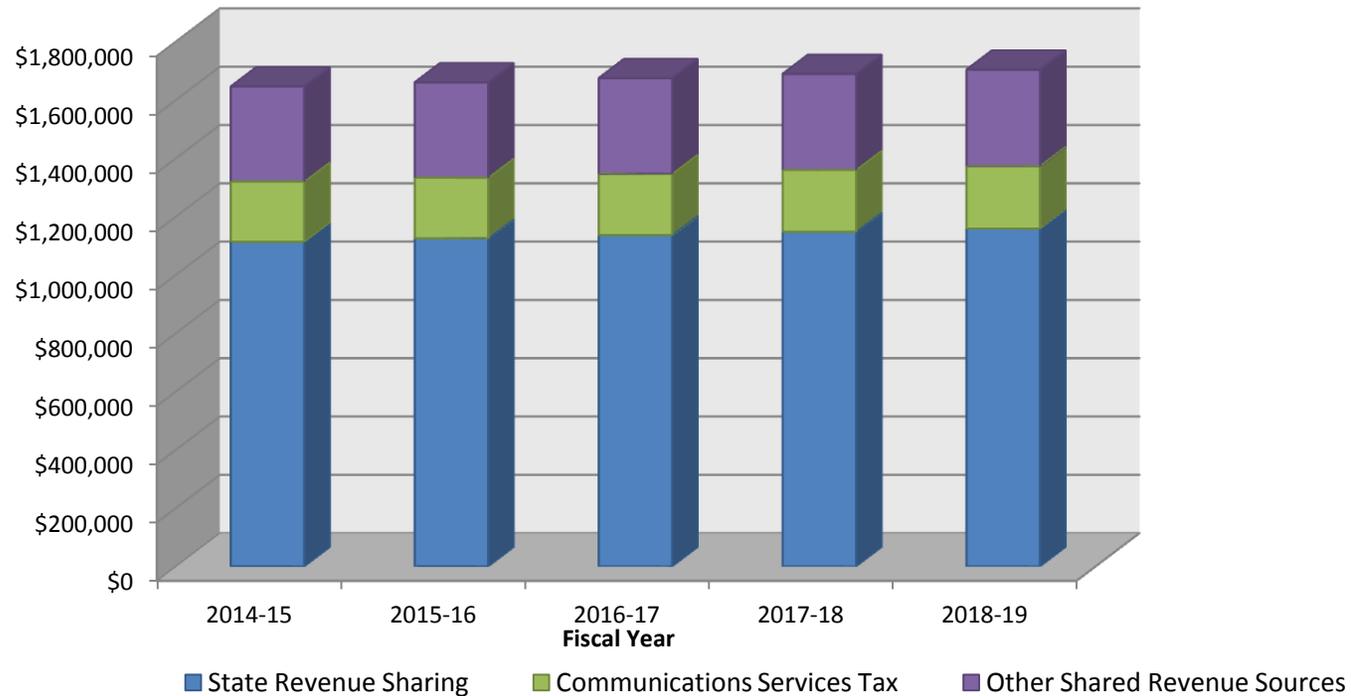
Flagler County Board of County Commissioners
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SHARED REVENUES

Shared revenues are revenues that are collected at the state level and distributed by the state to counties or municipalities or collected by other local entities and shared with counties or municipalities per agreement. Shared revenues that are distributed by the state include State Shared Revenue, the Communications Service Tax, Mobile Home License Tax, Alcoholic Beverage License Tax, Racing Tax, and Public Safety program revenues to offset county fire/rescue expenses. A five year projection of future revenues is increased 1% for FY14-15 over FY13-14 Budget with a 1% projected increase each year following. The County has seen an average increase of over 2% for the last three fiscal years for these Shared Revenues.

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

Five Year Projection of Shared Revenue Sources



**Flagler County Board of County Commissioners
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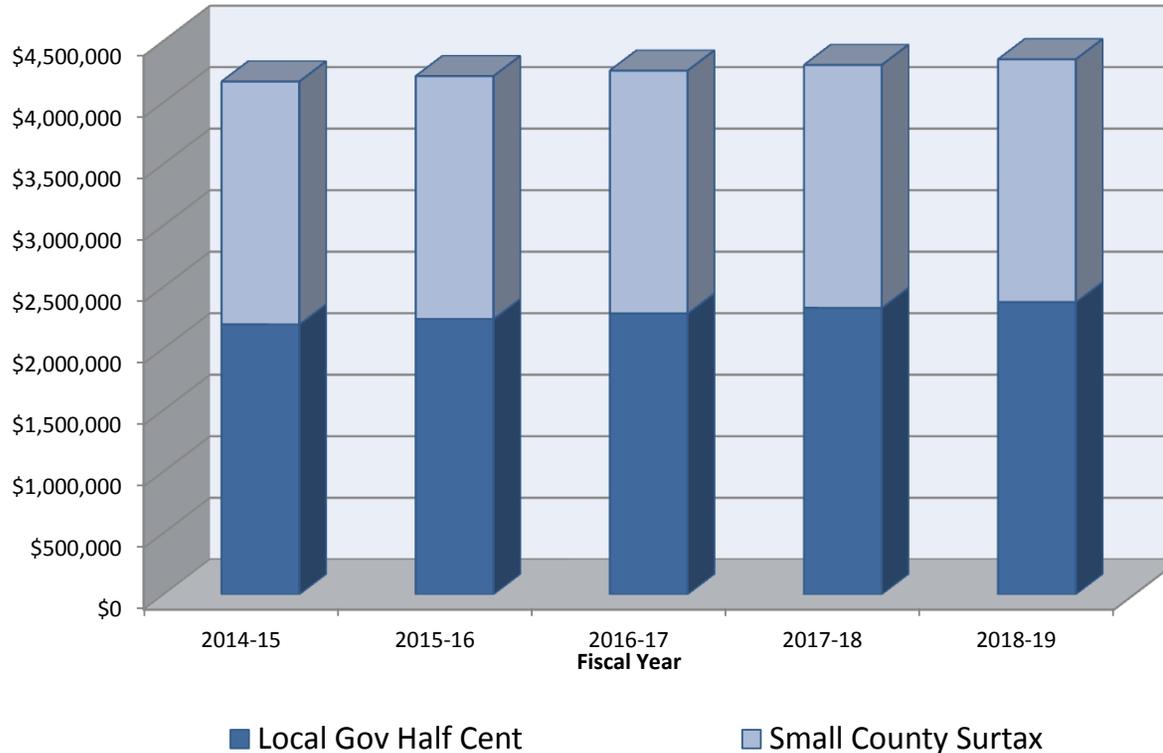
SALES TAXES

A sales tax of 7% is charged in Flagler County on all applicable goods and services. Of the 7%, the State retains 5 1/2% and distributes 1/2% to the County for distribution of the Local Government Half-Cent Sales Tax and 1% for distribution of the Local Discretionary Sales Surtax (.5% for County and .5% for School Board).

The Local Government Infrastructure Surtax levy expired on 12/31/2012. This tax was levied for debt service on the construction of the General Services Building and the payments were structured to reduce at the expiration of the levy. At the first board meeting of FY13, the Board of Commissioners passed an ordinance imposing a half-cent Small County Surtax for twenty years. The FY15 Budget is 1% less than prior year estimate for Small County Surtax. In projecting the future revenues, the following four years are held flat until a trend can be established.

The Local Government Half-Cent Sales Tax Program was created to provide the counties and municipalities with revenues for local programs to relieve the burden on ad valorem and utility taxes. The tax is collected by the State and returned to the County based on a distribution factor and projected revenues are based on state estimates and historical trend analysis. A substantial portion of the Local Government Half-Cent Sales Tax is appropriated for the repayment of bond indebtedness for the Capital Construction Sinking Bond (Fund 210) and the Municipal Service Fund (Fund 180) activities. The FY15 Budget is 8% more than the FY14 Budget for Half-Cent Sales Tax based upon estimates provided by Florida Dept of Revenue. In projecting the future revenues, the following four years include a conservative 2% increase because the trend has been 6 - 7% increases realized over the past three

Five Year Projection of Sales Tax Revenue



**Flagler County Board of County Commissioners
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POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY11-12	BUDGETED FY12-13	BUDGETED FY13-14	APPROVED FY14-15	APPROVED Change	Description of change
<u>GENERAL FUND</u>						
BOARD OF COUNTY COMMISSIONERS	5.00	5.00	5.00	5.00	0.00	
COUNTY ADMINISTRATION	6.20	6.20	6.00	6.00	0.00	
LAND MANAGEMENT	2.00	2.00	2.00	2.00	0.00	
COUNTY ATTORNEY	4.00	4.00	4.00	4.00	0.00	
ECONOMIC OPPORTUNITY	2.00	2.00	2.50	3.00	0.50	Delete PT Intern and add full time position
ENGINEERING	5.00	5.67	6.00	6.00	0.00	
FINANCIAL SERVICES:						
Budget	6.00	5.00	5.00	6.00	1.00	Delete Senior Analyst & add 2 Budget Analysts
Purchasing	4.00	4.00	4.00	4.00	0.00	
Information Technology	5.00	5.00	5.00	0.00	(5.00)	See Innovation Tech. Dept. below
Total Financial Services	15.00	14.00	14.00	10.00	(4.00)	
INNOVATION TECHNOLOGY	0.00	0.00	0.00	9.00	9.00	Add four positions for New Dept.
COMMUNITY SERVICES:						
Human Resources	3.00	3.00	2.30	2.30	0.00	
County Extension Services	5.00	5.00	5.30	5.30	0.00	
Social Services	15.75	14.75	14.75	14.75	0.00	
Social Services-Safe Haven Grant	1.00	0.60	0.60	0.60	0.00	
Veteran's Services	2.00	2.00	2.00	2.00	0.00	
Library Services	16.20	15.25	16.25	17.10	0.85	Add PT Library Ast I & txfr Law Libry position
Total	42.95	40.60	41.20	42.05	0.85	
GENERAL SERVICES:						
General Services Administration	4.50	4.50	5.50	5.00	(0.50)	Delete Recept. position shared w/ Emerg.Srvcs
Fleet Management	6.00	6.00	9.00	9.00	0.00	
Facilities Management	25.00	25.00	28.00	28.00	0.00	
Public Transportation	26.38	27.80	28.30	28.30	0.00	
Recreation Facilities	13.50	13.50	13.50	16.50	3.00	Delete Chief of Trades, Add two Tradesworkers & two Maint. Tech II
Princess Place Preserve	3.00	3.00	3.00	3.00	0.00	
Bull Creek	1.00	1.00	1.00	1.00	0.00	
Total	79.38	80.80	88.30	90.80	2.50	

**Flagler County Board of County Commissioners
FY 2014-2015**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY11-12	BUDGETED FY12-13	BUDGETED FY13-14	APPROVED FY14-15	APPROVED Change	Description of change
EMERGENCY SERVICES:						
Emergency Services Administration	1.25	0.75	0.75	0.25	(0.50)	Delete Recept. position shared w/ General Srv
Emergency Management General	3.50	4.00	4.00	4.70	0.70	Add portion of Mitigation Planner
Emergency Services Grants	0.80	0.80	0.00	0.15	0.15	Add portion of Mitigation Planner
Emergency Flight Operations	2.00	2.00	2.00	2.00	0.00	
Fire/Rescue	83.00	83.00	83.00	86.00	3.00	Add three new Firefighter/Paramedics
Total	90.55	90.55	89.75	93.10	3.35	
TOTAL GENERAL FUND	252.08	250.82	258.75	270.95	12.20	
<u>CONSTITUTIONAL & JUDICIAL</u>						
Clerk of the Court	29.00	29.00	29.00	30.00	1.00	Add one full time position
Property Appraiser	28.00	28.00	28.00	28.00	0.00	
Tax Collector	30.00	30.00	30.00	31.00	1.00	Add one full time position
Sheriff's Office - full time	256.00	259.00	254.00	249.00	(5.00)	
- part time (full time equivalent)	29.00	26.00	24.00	29.00	5.00	
Supervisor of Elections	6.00	6.00	6.00	6.00	0.00	
Guradian Ad Litem	0.75	0.75	1.00	1.00	0.00	
PreTrial Services	0.00	0.00	1.00	1.00	0.00	
TOTAL CONSTITUTIONAL & JUDICIAL	378.75	378.75	373.00	375.00	2.00	
<u>SPECIAL REVENUE FUNDS</u>						
Court Innovations (Drug Court)	1.00	1.00	1.00	1.00	0.00	
Teen Court	1.00	1.00	1.00	1.00	0.00	
Law Library	0.30	0.25	0.25	0.00	(0.25)	Transferred to General Fund
TOTAL SPECIAL REVENUE FUNDS	2.30	2.25	2.25	2.00	(0.25)	

**Flagler County Board of County Commissioners
FY 2014-2015**

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

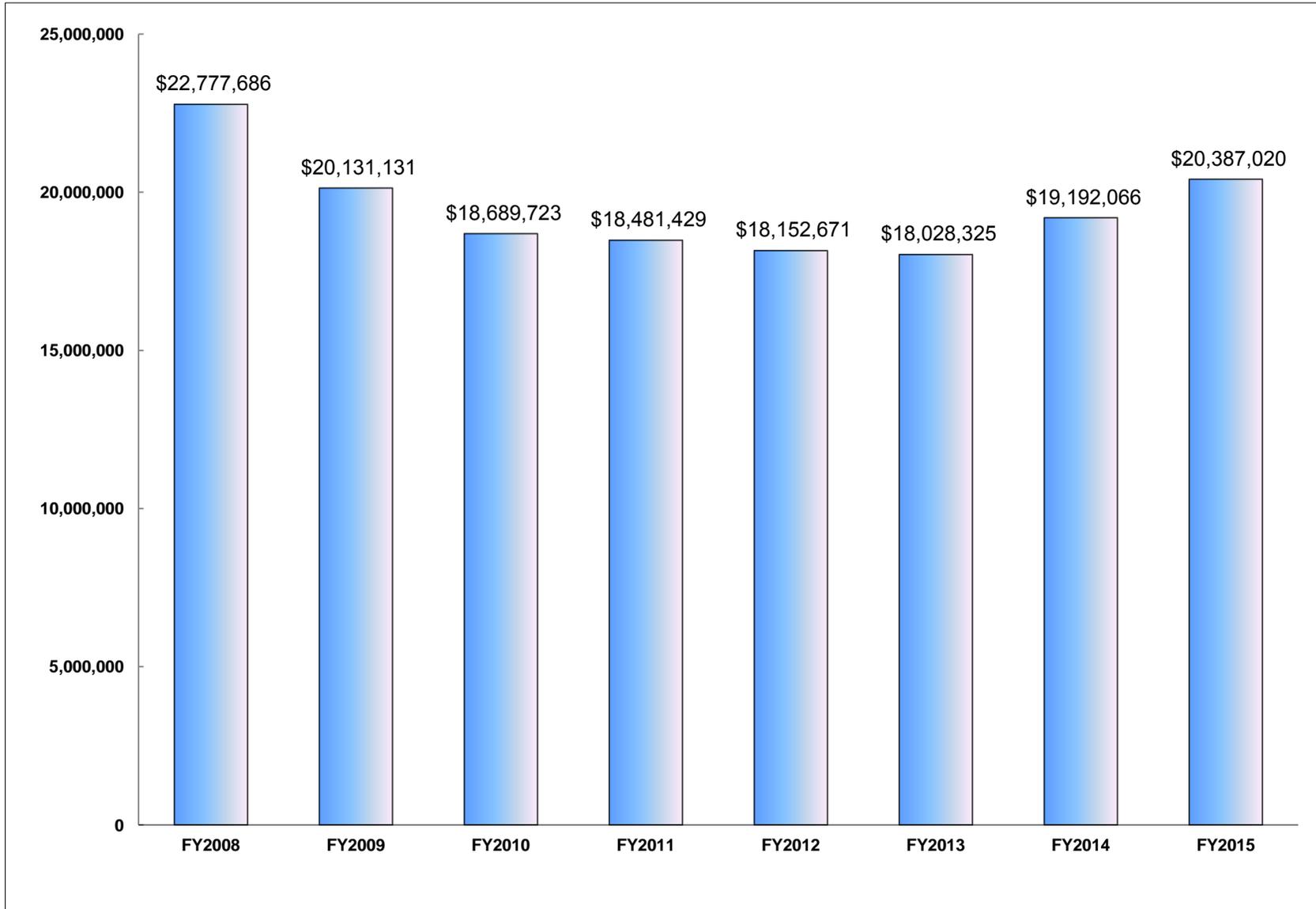
DEPARTMENT/DIVISION	BUDGETED FY11-12	BUDGETED FY12-13	BUDGETED FY13-14	APPROVED FY14-15	APPROVED Change	Description of change
<u>ENTERPRISE AND OTHER OPERATING FUNDS</u>						
Airport	6.00	6.00	6.00	6.00	0.00	
Utilities	2.50	2.50	2.50	2.50	0.00	
Solid Waste - Landfill	2.50	2.50	2.50	2.50	0.00	
Residential Solid Waste Collection	1.00	1.00	0.50	1.50	1.00	Add one full time Accounting Clerk
Health Insurance Fund	0.00	0.00	0.70	0.70	0.00	
County Transportation Trust - Public Works:						
Administration	3.00	3.33	3.00	0.00	(3.00)	
Roadway Maintenance	17.00	17.00	17.00	0.00	(17.00)	
Road & Bridge Dept.	0.00	0.00	0.00	21.00	21.00	Add full time position-Equipment Operator II
Municipal Services Fund:						
Planning & Zoning - Growth Management	5.50	4.50	4.50	4.90	0.40	Transfer of Admin.Asst. from Building Dept.
Code Enforcement	2.00	2.00	2.00	1.90	(0.10)	Transfer Code Enf Sup/Insp to Building Dept.
Building Fund	5.50	5.50	6.50	7.20	0.70	Add one full time Building Inspector II
Emergency Communications - E911	2.75	2.75	2.75	2.90	0.15	Add portion for Mitigation Planner
TOTAL ENTERPRISE AND OTHER OPERATING FUNDS	47.75	47.08	47.95	51.10	3.15	
GRAND TOTAL	680.88	678.90	681.95	699.05	17.10	

Position Count Summary for BOCC ONLY

	BUDGETED FY 11-12	BUDGETED FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	Change
General Fund	252.08	250.82	258.75	270.95	12.20
Special Revenue Funds	38.05	37.33	38.00	39.90	1.90
Enterprise and Internal Service Funds	12.00	12.00	12.20	13.20	1.00
Total BOCC Position Count	302.13	300.15	308.95	324.05	15.10

Flagler County Board of County Commissioners
FY 2014-2015

SUMMARY OF PERSONAL SERVICES BOCC ONLY - ALL FUNDS



**Flagler County Board of County Commissioners
FY 2014-2015**

PERSONAL SERVICES CATEGORY ALL FUNDS - BOCC ONLY

FUND DESCRIPTION	SALARY	OTHER WAGES	OVER TIME	FICA	RETIRE- MENT	HEALTH INSURANCE	WORKERS COMP	UNEMPL	TOTAL
GENERAL (Fund 001)	11,190,869	37,495	775,982	914,309	1,655,762	2,260,150	320,984	40,000	17,195,551
COUNTY TRANSP TRUST (Fund 102)	835,094	0	4,500	64,229	65,815	178,500	59,660	0	1,207,798
MUNICIPAL SERVICES (Fund 180)	369,218	0	0	28,245	27,359	57,800	3,144	0	485,766
BUILDING (FUND 181)	379,023	0	0	28,995	28,085	61,200	8,423	0	505,726
COURT INNOVATIONS (Fund 197)	39,537	0	0	3,025	2,930	8,500	99	0	54,091
TEEN COURT (Fund 198)	44,999	0	0	3,442	3,346	8,500	112	0	60,399
EMERGENCY COMMUNICATIONS E911 (Fund 302)	118,792	0	0	9,088	11,084	24,650	297	0	163,911
AIRPORT (Fund 401)	229,823	0	5,000	17,964	17,400	51,000	10,580	0	331,767
SOLID WASTE (Fund 402)	90,849	0	0	6,950	6,732	21,250	4,199	0	129,980
UTILITIES (Fund 404)	108,259	0	2,000	8,435	8,170	21,250	3,703	0	151,817
RESIDENTIAL SOLID WASTE COLLECT (Fund 405)	42,721	0	0	3,268	3,166	12,750	107	0	62,012
HEALTH INSURANCE (Fund 603)	27,970	0	0	2,140	2,073	5,950	70	0	38,203
	13,477,154	37,495	787,482	1,090,090	1,831,922	2,711,500	411,378	40,000	20,387,021

Personal Services dollars allocated to Health Insurance

13.30%

**Flagler County Board of County Commissioners
FY 2014-2015**

POPULATION AND AUTHORIZED POSITION COUNTS

	Budget FY 04-05	Budget FY 05-06	Budget FY 06-07	Budget FY 07-08	Budget FY 08-09	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14
*Population	69,683	78,617	89,075	93,568	95,512	94,901	95,512	95,696	97,160	99,956
Number of BOCC Only Employees	307	329	349.5	346.5	303.7	285.75	297.75	302.13	300.15	308.95
Employees per capita	Ratio - 1:227	Ratio - 1:239	Ratio - 1:255	Ratio - 1:270	Ratio - 1:315	Ratio - 1:330	Ratio - 1:320	Ratio - 1:317	Ratio - 1:324	Ratio - 1:324
Population Change	13.23%	12.82%	13.30%	5.04%	2.08%	-0.64%	0.64%	0.19%	1.53%	2.88%
Employee Change	21.58%	7.17%	6.23%	-0.86%	-12.35%	-5.91%	4.20%	1.47%	-0.66%	2.93%

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

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

**Flagler County Board of County Commissioners
FY 2014-2015**

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>General Fund (001)</u>				
Revenues				
Ad Valorem Taxes	39,619,917	43,568,911	49,597,046	52,180,283
Licenses & Permits	32,952	34,000	34,000	30,000
Intergovernmental Revenue	4,561,460	5,951,334	4,437,742	4,619,593
Charges for Services	5,460,031	4,121,049	4,091,137	4,026,546
Fines & Forfeitures	80,668	79,500	72,500	117,000
Miscellaneous Revenue	894,328	428,409	388,404	287,550
Interfund Transfers	119,685	1,045,693	209,762	557,226
Other Sources	573,321	233,045	0	0
Excess Fees	1,398,962	1,434,000	1,000,000	860,000
Less 5%	0	(2,466,088)	(2,507,324)	(2,626,582)
Cash Carry Forward	0	10,516,977	9,767,646	9,281,773
Total Revenues	52,741,324	64,946,830	67,090,913	69,333,389
Expenses				
General Government	10,988,201	11,654,752	14,144,780	13,787,242
Public Safety	12,348,903	12,181,474	11,567,455	11,756,680
Physical Environment	241,995	260,171	298,935	664,914
Transportation	2,208,425	2,244,430	2,114,684	2,436,592
Debt Service	0	0	240,000	54,500
Economic Environment	320,308	1,012,838	1,017,420	1,020,470
Human Services	4,150,826	3,838,020	4,392,621	4,159,578
Culture/Recreation	2,739,192	4,199,751	3,827,099	3,264,972
Other Uses	51,000	38,000	35,000	30,000
Court Related	516,236	605,766	296,949	451,850
Interfund Transfers	23,159,660	22,104,771	22,849,113	24,609,409
Reserves/Contingency	0	6,806,857	6,221,857	7,097,182
Pending Grants	0	0	85,000	0
Total Expenses	56,724,746	64,946,830	67,090,913	69,333,389

**Flagler County Board of County Commissioners
FY 2014-2015**

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Public Works (Fund 102)</u>				
Revenues				
Other Taxes	766,170	749,085	791,232	788,331
Intergovernmental Revenue	715,197	720,376	733,218	757,434
Charges for Services	364,203	213,600	213,600	320,000
Miscellaneous Revenue	8,026	6,194	8,696	8,600
Interfund Transfers	182	0	0	0
Less 5%	0	(71,445)	(87,337)	(93,718)
Cash Carry Forward	0	429,766	470,581	357,410
Total Revenues	1,853,778	2,047,576	2,129,990	2,138,057
Expenses				
Transportation	2,098,596	1,783,403	1,995,638	1,997,522
Interfund Transfer	0	0	10,500	10,500
Reserves/Contingency	0	264,173	123,852	130,035
Total Expenses	2,098,596	2,047,576	2,129,990	2,138,057
<u>Legal Aid Fund (Fund 105)</u>				
Revenues				
Fines & Forfeitures	16,907	17,000	17,000	12,000
Miscellaneous Revenue	29	10	30	0
Interfund Transfers	26,526	23,500	28,192	34,000
Less 5%	0	(851)	(850)	(600)
Cash Carry Forward	0	5,617	832	527
Total Revenues	43,462	45,276	45,204	45,927
Expenses				
Human Services	45,254	45,276	45,204	45,304
Reserves/Contingency	0	0	0	623
Total Expenses	45,254	45,276	45,204	45,927
<u>Law Enforcement Trust (Fund 106)</u>				
Revenues				
Fines & Forfeitures	56,582	35,000	35,000	45,000
Miscellaneous Revenue	225	250	250	200
Less 5%	0	(1,763)	(1,750)	(2,260)
Cash Carry Forward	0	116,042	115,551	30,048
Total Revenues	56,807	149,529	149,051	72,988
Expenses				
Public Safety	305,242	149,529	149,051	72,988
Total Expenses	305,242	149,529	149,051	72,988

**Flagler County Board of County Commissioners
FY 2014-2015**

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Law Library (Fund 107)</u>				
Revenues				
Fines & Forfeitures	17,096	16,844	15,408	10,000
Miscellaneous Revenue	63	40	40	0
Less 5%	0	(844)	(770)	(500)
Cash Carry Forward	0	18,821	15,212	3,000
Total Revenues	17,159	34,861	29,890	12,500
Expenses				
Court Related	20,191	14,779	23,898	11,490
Reserves/Contingency	0	20,082	5,992	1,010
Total Expenses	20,191	34,861	29,890	12,500
<u>Court Facilities (Fund 108)</u>				
Revenues				
Fines & Forfeitures	221,846	200,000	220,000	250,000
Miscellaneous Revenue	3,654	1,000	1,000	4,000
Less 5%	0	(10,050)	(11,050)	(12,700)
Cash Carry Forward	0	1,074,358	1,069,320	763,825
Total Revenues	225,500	1,265,308	1,279,270	1,005,125
Expenses				
Court Related	59,089	77,133	603,900	283,575
Reserves/Contingency	0	1,188,175	675,370	721,550
Total Expenses	59,089	1,265,308	1,279,270	1,005,125
<u>Tourist Development Capital Projects (Fund 109)</u>				
Revenues				
Other Taxes	353,024	289,607	315,000	350,000
Miscellaneous Revenue	3,188	1,000	3,000	3,000
Less 5%	0	(14,480)	(15,750)	(17,500)
Cash Carry Forward	0	1,229,357	1,671,091	1,761,490
Total Revenues	356,212	1,505,484	1,973,341	2,096,990
Expenses				
Culture/Recreation	305,987	1,323,274	1,823,341	1,768,620
Interfund Transfers	0	182,210	150,000	328,370
Total Expenses	305,987	1,505,484	1,973,341	2,096,990

**Flagler County Board of County Commissioners
FY 2014-2015**

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Tourist Development Promotions & Advertising (Fund 110)</u>				
Revenues				
Other Taxes	1,039,458	852,731	945,000	1,105,000
Miscellaneous Revenue	2,270	2,000	2,000	2,000
Less 5%	0	(42,637)	(45,000)	(55,250)
Cash Carry Forward	0	900,000	635,461	1,200,000
Total Revenues	1,041,728	1,712,094	1,537,461	2,251,750
Expenses				
Economic Environment	1,517,321	1,712,094	1,537,461	2,251,750
Total Expenses	1,517,321	1,712,094	1,537,461	2,251,750
<u>Tourist Development Beach Restoration (Fund 111)</u>				
Revenues				
Other Taxes	176,512	144,803	168,000	168,000
Intergovernmental Revenue	0	42,300	0	0
Miscellaneous Revenue	1,942	1,000	1,200	1,200
Less 5%	0	(7,240)	(8,000)	(8,400)
Cash Carry Forward	0	1,012,755	1,256,255	789,501
Total Revenues	178,454	1,193,618	1,417,455	950,301
Expenses				
Physical Environment	960,597	1,193,618	1,417,455	950,301
Total Expenses	960,597	1,193,618	1,417,455	950,301
<u>Constitutional Gas Tax (Fund 112)</u>				
Revenues				
Intergovernmental Revenue	2,457,022	17,639,876	16,128,931	15,582,354
Miscellaneous Revenue	2,000	2,000	5,000	5,000
Less 5%	0	(42,341)	(43,067)	(44,599)
Cash Carry Forward	0	2,372,279	2,424,751	2,266,680
Total Revenues	2,459,022	19,971,814	18,515,615	17,809,435
Expenses				
Transportation	1,900,494	17,663,280	16,448,104	7,272,639
Culture/Recreation	1,824,865	0	0	0
Reserves/Contingency	0	2,308,534	2,067,511	10,536,796
Total Expenses	3,725,359	19,971,814	18,515,615	17,809,435

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Environmentally Sensitive Lands (Fund 117)</u>				
Revenues				
Miscellaneous Revenue	1,621	1,000	1,800	1,000
Cash Carry Forward	0	650,046	132,360	628,422
Total Revenues	1,621	651,046	134,160	629,422
Expenses				
Physical Environment	41,092	651,046	134,160	629,422
Total Expenses	41,092	651,046	134,160	629,422
<u>Environmentally Sensitive Lands 2008 (Fund 119)</u>				
Revenues				
Ad Valorem Taxes	2,575	0	0	0
Intergovernmental Revenue	150,310	117,500	64,040	0
Miscellaneous Revenue	2,740	0	0	2,000
Interfund Transfer	0	68,500	0	0
Less 5%	0	(5,875)	0	0
Cash Carry Forward	0	1,142,955	1,018,489	938,334
Total Revenues	155,625	1,323,080	1,082,529	940,334
Expenses				
Physical Environment	9,037	1,045,240	985,162	890,334
Culture/Recreation	229,479	277,840	97,367	0
Interfund Transfer	0	0	0	50,000
Total Expenses	238,516	1,323,080	1,082,529	940,334
<u>Utility Regulatory Authority (Fund 120)</u>				
Revenues				
Miscellaneous Revenue	70	30	30	70
Less 5%	0	(2)	(2)	(4)
Cash Carry Forward	0	21,437	21,508	21,648
Total Revenues	70	21,465	21,536	21,714
Expenses				
Physical Environment	21,286	7,885	7,885	0
Reserves/Contingency	0	13,580	13,651	21,714
Total Expenses	21,286	21,465	21,536	21,714

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>800 MHz System Escrow Account (Fund 126)</u>				
Revenues				
Miscellaneous Revenue	0	0	0	0
Cash Carry Forward	0	600,000	900,000	904,569
Total Revenues	0	600,000	900,000	904,569
Expenses				
Public Safety	0	500	500	1,000
Reserves/Contingency	0	599,500	899,500	903,569
Total Expenses	0	600,000	900,000	904,569
<u>Transportation Impact Fee East- Old (Fund 130)</u>				
Revenues				
Intergovernmental Revenue	25,125	0	7,500,000	7,500,000
Miscellaneous Revenue	3,500	1,300	7,500	6,000
Less 5%	0	0	(375)	(300)
Cash Carry Forward	0	2,683,260	2,691,869	2,694,914
Total Revenues	28,625	2,684,560	10,198,994	10,200,614
Expenses				
Transportation	2,449,923	600	7,601,400	7,602,250
Interfund Transfer	0	0	0	0
Reserves/Contingency	0	2,683,960	2,597,594	2,598,364
Total Expenses	2,449,923	2,684,560	10,198,994	10,200,614
<u>Transportation Impact Fee West (Fund 131)</u>				
Revenues				
Miscellaneous Revenue	21,267	17,575	300	10,300
Less 5%	0	(878)	0	(515)
Cash Carry Forward	0	127,113	130,905	130,842
Total Revenues	21,267	143,810	131,205	140,627
Expenses				
Transportation	123	125	300	350
Reserves/Contingency	0	143,685	130,905	140,277
Total Expenses	123,371	143,810	131,205	140,627

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Parks Impact Fee Zone 1 (Fund 132)</u>				
Revenues				
Intergovernmental Revenue	2,528	360,000	360,000	376,350
Miscellaneous Revenue	15,239	11,500	200	7,700
Interfund Transfers	0	0	0	49,900
Less 5%	0	(575)	0	(375)
Cash Carry Forward	0	59,195	90,050	48,041
Total Revenues	17,767	430,120	450,250	481,616
Expenses				
Transportation	17,116	120	250	0
Culture/Recreation	16,138	430,000	450,000	481,616
Reserves/Contingency	0	0	0	0
Total Expenses	33,254	430,120	450,250	481,616
<u>Parks Impact Fee Zone 2 (Fund 133)</u>				
Revenues				
Miscellaneous Revenue	2,640	1,572	10	1,510
Less 5%	0	(79)	0	(75)
Cash Carry Forward	0	4,692	6,770	6,400
Total Revenues	2,640	6,185	6,780	7,835
Expenses				
Culture/Recreation	84	150	150	150
Reserves/Contingency	0	6,035	6,630	7,685
Total Expenses	84	6,185	6,780	7,835
<u>Parks Impact Fee Zone 3 (Fund 134)</u>				
Revenues				
Miscellaneous Revenue	18,095	1,587	10	1,008
Less 5%	0	(79)	0	(50)
Cash Carry Forward	0	2,993	4,280	3,692
Total Revenues	18,095	4,501	4,290	4,650
Expenses				
Culture/Recreation	84	300	300	200
Reserves/Contingency	0	4,201	3,990	4,450
Total Expenses	22,909	4,501	4,290	4,650

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Parks Impact Fee Zone 4 (Fund 135)</u>				
Revenues				
Miscellaneous Revenue	2,753	2,500	100	2,100
Less 5%	0	(125)	0	(105)
Cash Carry Forward	0	45,648	45,972	46,016
Total Revenues	42,645	48,023	46,072	48,011
Expenses				
Culture/Recreation	84	150	150	0
Reserves/Contingency	0	47,873	45,922	48,011
Total Expenses	42,645	48,023	46,072	48,011
<u>Transportation Impact Fee Palm Coast (Fund 136)</u>				
Revenues				
Intergovernmental Revenue	137,710	398,308	14,204,262	13,664,293
Miscellaneous Revenue	10,624	16,000	10,000	7,000
Less 5%	0	(20,715)	(500)	(350)
Cash Carry Forward	0	4,242,714	2,122,463	1,988,427
Total Revenues	148,334	4,636,307	16,336,225	15,659,370
Expenses				
Transportation	313,225	829,198	16,336,225	15,659,370
Reserves/Contingency	0	3,807,109	0	0
Total Expenses	313,225	4,636,307	16,336,225	15,659,370
<u>Transportation Impact Fee New East (Fund 137)</u>				
Revenues				
Intergovernmental Revenue	0	0	0	
Miscellaneous Revenue	118,855	60,175	2,000	52,000
Less 5%	0	(3,008)	0	(2,600)
Cash Carry Forward	0	709,088	774,750	793,617
Total Revenues	118,855	766,255	776,750	843,017
Expenses				
Transportation	406	280	500	800
Reserves/Contingency	0	765,975	776,250	842,217
Total Expenses	406	766,255	776,750	843,017

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Economic Development (Fund 141)</u>				
Revenues				
Miscellaneous Revenue	438	350	400	400
Less 5%	0	(18)	(20)	(20)
Cash Carry Forward	0	233,250	232,065	232,420
Total Revenues	438	233,582	232,445	232,800
Expenses				
Economic Environment	1,157	233,582	232,445	232,800
Total Expenses	1,157	233,582	232,445	232,800
<u>SHIP Program (Fund 143)</u>				
Revenues				
Intergovernmental Revenue	350,000	0	350,000	473,577
Miscellaneous Revenue	23,536	0	0	7,000
Charges for Services	893	0	0	0
Cash Carry Forward	0	310,833	38,097	46,423
Total Revenues	374,429	310,833	388,097	527,000
Expenses				
Economic Environment	387,378	310,833	388,097	527,000
Total Expenses	387,378	310,833	388,097	527,000
<u>Old Kings Road Landfill (Fund 145)</u>				
Revenues				
Miscellaneous Revenue	913	500	500	800
Less 5%	0	(25)	(25)	(40)
Cash Carry Forward	0	385,812	454,618	415,855
Total Revenues	913	386,287	455,093	416,615
Expenses				
Physical Environment	37,221	62,100	62,100	62,100
Reserves/Contingency	0	324,187	392,993	354,515
Total Expenses	37,221	386,287	455,093	416,615

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Construction & Demolition Debris Landfill (Fund 146)</u>				
Revenues				
Miscellaneous Revenue	100	1,000	1,000	1,000
Less 5%	(5)	(50)	(50)	(50)
Cash Carry Forward	929,176	732,451	934,521	937,682
Total Revenues	929,271	733,401	935,471	938,632
Expenses				
Physical Environment	36,600	36,600	36,600	36,600
Reserves/Contingency	892,671	696,801	898,871	902,032
Total Expenses	929,271	733,401	935,471	938,632
<u>Bunnell Landfill (Fund 148)</u>				
Revenues				
Miscellaneous Revenue	100	400	400	400
Less 5%	(5)	(20)	(20)	(20)
Cash Carry Forward	298,009	222,969	255,089	223,353
Total Revenues	298,104	223,349	255,469	223,733
Expenses				
Physical Environment	20,900	33,650	33,650	33,650
Reserves/Contingency	277,204	189,699	221,819	190,083
Total Expenses	298,104	223,349	255,469	223,733
<u>CDBG-Disaster Recovery Program (Fund 151)</u>				
Revenues				
Intergovernmental Revenue	795,469	1,009,657	0	0
Total Revenues	795,469	1,009,657	0	0
Expenses				
Transportation	795,469	1,009,657	0	0
Total Expenses	795,469	1,009,657	0	0

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>CDBG-Neighborhood Stabilization Program (Fund 152)</u>				
Revenues				
Intergovernmental Revenue	0	1,000,000	700,000	10,000
Total Revenues	0	1,000,000	700,000	10,000
Expenses				
Economic Environment	0	1,000,000	700,000	10,000
Total Expenses	0	1,000,000	700,000	10,000
<u>Bimini Gardens MSTU (Fund 175)</u>				
Revenues				
Licenses & Permits	5,982	5,800	5,600	5,600
Miscellaneous Revenue	33	10	33	20
Excess Fees	42	40	40	40
Less 5%	0	(290)	(285)	(283)
Cash Carry Forward	0	2,880	7,052	11,242
Total Revenues	6,057	8,440	12,440	16,619
Expenses				
General Government	182	190	190	250
Transportation	2,501	8,250	12,250	16,369
Total Expenses	2,683	8,440	12,440	16,619
<u>Espanola Special Assessment (Fund 177)</u>				
Revenues				
Licenses & Permits	1,505	1,335	1,200	1,200
Intergovernmental Revenue	1,650	4,000	0	0
Miscellaneous Revenue	45	10	0	0
Less 5%	0	(67)	(60)	(60)
Cash Carry Forward	0	10,227	7,115	8,045
Total Revenues	3,200	15,505	8,255	9,185
Expenses				
Human Services	1,997	15,505	8,255	9,185
Total Expenses	1,997	15,505	8,255	9,185

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Rima Ridge Special Assessment (Fund 178)</u>				
Revenues				
Licenses & Permits	2,443	2,400	2,400	2,400
Intergovernmental Revenue	2,024	4,000	0	0
Miscellaneous Revenue	130	0	0	0
Less 5%	0	(320)	(120)	(120)
Cash Carry Forward	0	15,070	9,966	22,165
Total Revenues	4,597	21,150	12,246	24,445
Expenses				
Human Services	2,402	7,700	7,700	7,700
Reserves/Contingency	0	13,450	4,546	16,745
Total Expenses	2,402	21,150	12,246	24,445
<u>Municipal Services (Fund 180)</u>				
Revenues				
Licenses & Permits	8,616	8,000	8,000	12,500
Intergovernmental Revenue	517,730	388,058	265,300	276,126
Charges for Services	138,049	92,700	105,500	148,360
Fines & Forfeitures	15	0	0	0
Miscellaneous Revenue	0	3,000	3,500	4,500
Interfund Transfer	0	0	0	0
Less 5%	0	(24,588)	(19,115)	(22,075)
Cash Carry Forward	0	27,669	195,705	288,174
Total Revenues	664,410	494,839	558,890	707,585
Expenses				
General Government	391,118	367,634	371,654	388,528
Public Safety	118,365	120,705	124,830	123,832
Physical Environment	25,009	0	0	0
Reserves/Contingency	0	6,500	62,406	195,225
Total Expenses	534,492	494,839	558,890	707,585

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Building Department (Fund 181)</u>				
Revenues				
Licenses & Permits	384,671	274,150	366,000	457,000
Charges for Services	774	2,000	700	600
Fines & Forfeitures	4,957	1,000	1,000	1,000
Miscellaneous Revenue	5,112	1,500	3,800	500
Interfund Transfer	4,000	0	0	5,700
Less 5%	0	(13,933)	(18,575)	(22,955)
Cash Carry Forward	0	470,707	572,546	633,349
Total Revenues	399,514	735,424	925,471	1,075,194
Expenses				
Public Safety	486,234	478,977	536,675	562,039
Reserves/Contingency	0	256,447	388,796	513,155
Total Expenses	486,234	735,424	925,471	1,075,194
<u>Domestic Violence (Fund 192)</u>				
Revenues				
Fines & Forfeitures	3,166	0	3,000	3,000
Miscellaneous Revenue	5	0	0	0
Less 5%	0	0	0	(150)
Cash Carry Forward	0	0	3,892	506
Total Revenues	3,171	0	6,892	3,356
Expenses				
Court Related	0	0	0	
Interfund Transfer	3,417	0	6,892	3,356
Total Expenses	3,417	0	6,892	3,356
<u>Alcohol & Drug Abuse Trust Fund (Fund 193)</u>				
Revenues				
Fines & Forfeitures	2,370	3,200	2,000	2,000
Miscellaneous Revenue	28	20	0	0
Less 5%	0	(160)	0	(100)
Cash Carry Forward	0	10,261	11,375	13,768
Total Revenues	2,398	13,321	13,375	15,668
Expenses				
Court Related	84	13,321	13,375	15,668
Total Expenses	84	13,321	13,375	15,668

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Court Innovations /Technology (Fund 194)</u>				
Revenues				
Fines & Forfeitures	204,480	168,000	162,000	162,000
Miscellaneous Revenue	1,752	2,000	1,800	1,800
Less 5%	0	(8,500)	(8,090)	(8,090)
Cash Carry Forward	0	636,855	705,217	654,454
Total Revenues	206,232	798,355	860,927	810,164
Expenses				
Court Related	123,949	128,896	192,872	212,822
Reserves/Contingency	599,637	669,459	668,055	597,342
Total Expenses	723,586	798,355	860,927	810,164
<u>Juvenile Diversion (Fund 195)</u>				
Revenues				
Fines & Forfeitures	17,126	19,500	15,000	13,200
Miscellaneous Revenue	18	120	0	0
Less 5%	0	(981)	(750)	(660)
Cash Carry Forward	0	13,727	0	8,000
Total Revenues	17,144	32,366	14,250	20,540
Expenses				
Interfund Transfers	33,407	10,000	10,000	15,000
Court Related	91	120	120	250
Reserves/Contingency	0	22,246	4,130	5,290
a	33,498	32,366	14,250	20,540
<u>Crime Prevention Fund (Fund 196)</u>				
Revenues				
Fines & Forfeitures	23,593	25,000	25,000	20,000
Miscellaneous Revenue	311	300	300	250
Less 5%	0	(1,265)	(1,265)	(1,013)
Cash Carry Forward	0	101,531	70,251	46,822
Total Revenues	23,904	125,566	94,286	66,059
Expenses				
Public Safety	35,949	26,817	26,300	19,600
Interfund Transfer	19,000	28,483	14,000	20,700
Reserves/Contingency	0	70,266	53,986	25,759
Total Expenses	54,949	125,566	94,286	66,059

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DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Court Innovations (Fund 197)</u>				
Revenues				
Fines & Forfeitures	17,023	20,000	20,000	13,000
Miscellaneous Revenue	240	500	250	100
Interfund Transfers	63,407	10,000	85,904	103,504
Less 5%	0	(1,525)	(1,000)	(655)
Cash Carry Forward	0	84,279	9,034	2,362
Total Revenues	80,670	113,254	114,188	118,311
Expenses				
Court Related	101,681	107,757	113,981	118,311
Reserves/Contingency	0	5,497	207	0
Total Expenses	101,681	113,254	114,188	118,311
<u>Teen Court (Fund 198)</u>				
Revenues				
Fines & Forfeitures	23,552	25,560	23,000	23,000
Miscellaneous Revenue	12	25	0	0
Interfund Transfers	37,956	30,208	44,120	39,007
Less 5%	0	(1,278)	(1,150)	(1,150)
Cash Carry Forward	0	10,219	555	6,747
Total Revenues	61,520	64,734	66,525	67,604
Expenses				
Court Related	58,463	64,734	66,525	67,604
Total Expenses	58,463	64,734	66,525	67,604
<u>Colbert Lane Special Assessment (Fund 207)</u>				
Revenues				
Miscellaneous Revenue	1,920	1,700	0	0
Licenses & Permits	362,593	0	0	0
Interfund Transfer	2,543	0	0	0
Less 5%	0	(85)	0	0
Cash Carry Forward	0	668,432	328,758	0
Total Revenues	367,056	670,047	328,758	0
Expenses				
General Government	354,029	346,607	328,758	0
Reserves/Contingency	0	323,440	0	0
Total Expenses	354,029	670,047	328,758	0

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DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>(ESL) II Series 2005 (Fund 209)</u>				
Revenues				
Ad Valorem Taxes	577,929	521,240	476,692	550,265
Miscellaneous Revenue	1,697	2,000	1,500	1,500
Interfund Transfers	0	0	0	50,000
Less 5%	0	(26,162)	(23,910)	(27,588)
Cash Carry Forward	0	533,019	282,199	106,281
Total Revenues	579,626	1,030,097	736,481	680,458
Expenses				
General Government	670,725	673,332	673,556	673,156
Reserves/Contingency	0	356,765	62,925	7,302
Total Expenses	670,725	1,030,097	736,481	680,458
<u>Capital Construction Sinking, \$34,105,000 Bond, Series 2005 (Fund 210)</u>				
Revenues				
Other Taxes	1,437,443	185,000	197,493	206,514
Intergovernmental Revenue	1,434,641	635,000	1,378,991	1,646,879
Miscellaneous Revenue	7,868	7,500	8,000	8,000
Less 5%	0	(41,375)	(78,825)	(93,070)
Cash Carry Forward	0	4,873,951	3,372,755	3,172,865
Total Revenues	2,879,952	5,660,076	4,878,414	4,941,188
Expenses				
General Government	2,607,995	2,608,288	1,810,757	1,813,594
Reserves/Contingency	0	3,051,788	3,067,657	3,127,594
Total Expenses	2,607,995	5,660,076	4,878,414	4,941,188
<u>Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)</u>				
Revenues				
Ad Valorem Taxes	1,957,944	2,043,062	2,077,457	2,054,496
Miscellaneous Revenue	1,086	500	500	500
Less 5%	0	(102,153)	(103,898)	(102,750)
Cash Carry Forward	0	38,891	7,912	26,532
Total Revenues	1,959,030	1,980,300	1,981,971	1,978,778
Expenses				
General Government	1,980,482	1,980,300	1,981,971	1,978,778
Total Expenses	1,980,482	1,980,300	1,981,971	1,978,778

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REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Environmentally Sensitive Lands 2008 (Fund 219)</u>				
Revenues				
Ad Valorem Taxes	1,013,747	1,017,223	1,075,040	1,085,481
Miscellaneous Revenue	1,135	1,200	1,200	1,500
Interfund Transfer	0	0	0	0
Other Sources	0	0	0	0
Less 5%	0	(50,921)	(53,812)	(54,349)
Cash Carry Forward	0	520,354	464,146	465,782
Total Revenues	1,014,882	1,487,856	1,486,574	1,498,414
Expenses				
General Government	1,027,718	1,037,856	1,036,574	1,041,803
Reserves/Contingency	0	450,000	450,000	456,611
Total Expenses	1,027,718	1,487,856	1,486,574	1,498,414
<u>Emergency Communications E911 (Fund 302)</u>				
Revenues				
Intergovernmental Revenue	638,504	484,757	496,074	330,136
Miscellaneous Revenue	1,675	500	2,500	1,300
Less 5%	0	(24,263)	(20,759)	(20,699)
Cash Carry Forward	0	488,314	616,540	720,548
Total Revenues	640,179	949,308	1,094,355	1,031,285
Expenses				
Public Safety	555,881	432,618	473,188	414,628
Reserves/Contingency	0	516,690	621,167	616,657
Total Expenses	555,881	949,308	1,094,355	1,031,285
<u>Beachfront Parks Capital (Fund 307)</u>				
Revenues				
Miscellaneous Revenue	2,802	1,000	1,000	1,500
Less 5%	0	(50)	(50)	(75)
Cash Carry Forward	0	1,062,014	1,120,401	842,047
Total Revenues	2,802	1,062,964	1,121,351	843,472
Expenses				
Culture/Recreation	10,616	445,640	457,363	696,140
Reserves/Contingency	0	617,324	663,988	147,332
Total Expenses	10,616	1,062,964	1,121,351	843,472

**Flagler County Board of County Commissioners
FY 2014-2015**

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Beachfront Park Maintenance (Fund 308)</u>				
Revenues				
Miscellaneous Revenue	2,071	1,000	1,000	1,500
Less 5%	0	(50)	(50)	(75)
Cash Carry Forward	0	844,203	840,194	811,162
Total Revenues	2,071	845,153	841,144	812,587
Expenses				
General Government	398	400	400	0
Culture/Recreation	10,030	18,500	22,500	53,600
Reserves/Contingency	0	826,253	818,244	758,987
Total Expenses	10,428	845,153	841,144	812,587
<u>1/2 Center Discretionary Sales Tax (Fund 311)</u>				
Revenues				
Other Taxes	0	0	1,726,675	1,973,399
Interfund Transfers	0	0	0	1,149,552
Less 5%	0	0	(97,084)	(98,670)
Cash Carry Forward	0	0	2,005,500	3,960,739
Total Revenues	0	0	3,635,091	6,985,020
Expenses				
General Government	0	0	0	150,000
Public Safety	0	0	3,635,091	1,941,540
Transportation	0	0	0	145,000
Culture/Recreation	0	0	0	2,612,500
Reserves/Contingency	0	0	0	2,135,980
Total Expenses	0	0	3,635,091	6,985,020
<u>2008 ESL Referendum (Fund 319)</u>				
Revenues				
Miscellaneous Revenue	3,015	1,000	0	1,000
Cash Carry Forward	0	1,622,912	540,903	615,096
Total Revenues	3,015	1,623,912	540,903	616,096
Expenses				
General Government	0	0	0	0
Physical Environment	0	0	538,903	75,000
Culture/Recreation	1,079	1,623,912	2,000	541,096
Total Expenses	1,079	1,623,912	540,903	616,096

**Flagler County Board of County Commissioners
FY 2014-2015**

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Airport (Fund 401)</u>				
Revenues				
Licenses & Permits	25	775	1,000	500
Intergovernmental Revenue	2,079,650	3,372,391	6,915,081	7,378,726
Charges for Services	1,371,786	1,466,686	1,540,392	1,501,543
Miscellaneous Revenue	28,089	33,892	37,641	33,377
Interfund Transfer	0	0	0	0
Less 5%	0	(75,068)	(78,951)	(75,697)
Cash Carry Forward	0	904,363	883,071	501,422
Total Revenues	3,479,550	5,703,039	9,298,234	9,339,871
Expenses				
Transportation	2,404,906	5,310,875	8,694,607	4,607,941
Reserves/Contingency	0	392,164	603,627	4,731,930
Total Expenses	2,404,906	5,703,039	9,298,234	9,339,871
<u>Sanitary Landfill (Fund 402)</u>				
Revenues				
Intergovernmental Revenue	70,588	70,588	90,909	90,909
Charges for Services	708	2,000	2,000	2,000
Miscellaneous Revenue	6,584	10,000	7,900	6,000
Less 5%	0	(3,829)	(5,040)	(4,945)
Cash Carry Forward	0	2,158,744	1,991,718	1,924,020
Total Revenues	77,880	2,237,503	2,087,487	2,017,984
Expenses				
Physical Environment	50,865	265,927	315,053	891,154
Reserves/Contingency	0	1,971,576	1,772,434	1,126,830
Total Expenses	50,865	2,237,503	2,087,487	2,017,984

**Flagler County Board of County Commissioners
FY 2014-2015**

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Utility (Fund 404)</u>				
Revenues				
Intergovernmental Revenue	0	1,000,376	1,000,000	0
Charges for Services	1,062,748	496,181	518,590	558,059
Miscellaneous Revenue	1,919	9,139	9,139	19,699
Other Sources	0	3,254,000	10,560	0
Less 5%	0	(29,091)	(26,914)	(28,888)
Cash Carry Forward	0	459,252	641,773	762,475
Total Revenues	1,064,667	5,189,857	2,153,148	1,311,345
Expenses				
Physical Environment	373,946	4,690,832	1,567,698	668,073
Reserves/Contingency	0	499,025	585,450	643,272
Total Expenses	373,946	5,189,857	2,153,148	1,311,345
<u>Residential Solid Waste Collection (Fund 405)</u>				
Revenues				
Other Taxes	13,703	127,815	158,456	160,599
Licenses & Permits	4,020	0	0	0
Charges for Services	1,557,964	1,446,265	1,318,911	1,329,253
Miscellaneous Revenue	49,870	3,508	3,508	3,508
Excess Fees	0	0	10,000	10,000
Less 5%	0	(77,495)	(74,544)	(75,168)
Cash Carry Forward	0	947,245	695,853	723,927
Total Revenues	1,625,557	2,447,338	2,112,184	2,152,119
Expenses				
Physical Environment	1,459,885	1,470,637	1,360,410	1,414,887
Interfund Transfer to General Fund	0	600,000	0	500,000
Reserves/Contingency	0	376,701	751,774	237,232
Total Expenses	1,459,885	2,447,338	2,112,184	2,152,119
<u>Bunell/Flagler County Utility Fund (406)</u>				
Revenues				
Charges for Services	0	0	1,153,850	1,325,112
Total Revenues	0	0	1,153,850	1,325,112
Expenses				
Physical Environment	0	0	1,153,850	1,325,112
Total Expenses	0	0	1,153,850	1,325,112

**Flagler County Board of County Commissioners
FY 2014-2015**

REVENUE AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15
<u>Health Insurance Fund (Fund 603)</u>				
Revenues				
Miscellaneous Revenue	6,814,160	6,780,589	7,182,232	6,577,436
Interfund Transfer	2,500	0	0	0
Non-Operating	234,983	0	0	0
Cash Carry Forward	0	3,109,458	2,454,973	2,624,699
Total Revenues	7,051,643	9,890,047	9,637,205	9,202,135
Expenses				
General Government	9,608	4,300	42,407	38,202
Other Uses	7,067,950	7,504,220	7,899,220	7,232,598
Interfund Transfers	0	235,000	0	0
Reserves/Contingency	0	2,146,527	1,695,578	1,931,335
Total Expenses	7,077,558	9,890,047	9,637,205	9,202,135
<u>Daytona North Service District (Fund 702)</u>				
Revenues				
Other Taxes	62,440	60,748	64,410	62,828
Licenses & Permits	254,918	265,080	265,080	264,080
Miscellaneous Revenue	1,288	1,600	1,600	1,000
Excess Fees	1,788	1,900	1,900	1,500
Less 5%	0	(16,466)	(16,649)	(16,470)
Cash Carry Forward	0	535,266	395,995	473,200
Total Revenues	320,434	848,128	712,336	786,138
Expenses				
General Government	25,436	29,700	29,700	29,700
Transportation	309,183	355,675	355,675	355,675
Reserves/Contingency	0	462,753	326,961	400,763
Total Expenses	334,619	848,128	712,336	786,138

Flagler County Board of County Commissioners
FY 2014-2015
RESERVES SUMMARY BY FUND

GENERAL FUND (001)		7,097,182
Reserve for Contingency	250,000	
Reserve for Future Use - Fund Balance Policy	4,575,325	
Reserve for Fuel	100,000	
Reserve for Storm Damage/Emergency Disaster Response	200,000	
Personal Services Reserves	250,000	
Reserve for Vehicle Repair	250,000	
Reserve - Restricted for Future Capital Outlay	1,121,857	
Fire Rescue Facility - Palm Coast Plantation	240,902	
Harbor View	24,265	
River Club 1st Amendment	16,959	
Fire Rescue - Flagler Polo	12,320	
Plantation Bay Amendment	9,661	
Bulow Plantation DRI	8,075	
Matanzas Shores	5,709	
Matanzas Shores DRI Amendment	2,694	
Grand Haven DRI Amendment	677	
River Club 2nd Amendment	595	
Hunter's Ridget - Golf Course Release	800,000	
Reserve for Property Insurance	100,000	
Reserve for Helicopter Replacement	250,000	
COUNTY TRANSPORTATION TRUST FUND (102)		130,035
Personal Services Reserves	25,000	
Carry Forward Balance for Future Rolling Stock Plan	105,035	
LEGAL AID (105)		623
LAW LIBRARY (107)		1,010
COURT FACILITIES FUND (108)		721,550
CONSTITUTIONAL GAS TAX (112)		2,319,353
UTILITY REGULATORY AUTHORITY FUND (120)		21,714
800 MHz SYSTEM ESCROW ACCT (126)		903,569
TRANSPORTATION IMPACT FEE EAST- Old (130)		2,598,364
TRANSPORTATION IMPACT FEE WEST (131)		140,277

**Flagler County Board of County Commissioners
FY 2014-2015
RESERVES SUMMARY BY FUND**

PARK IMPACT FEE ZONE 2 (133)		7,685
PARK IMPACT FEE ZONE 3 (134)		4,450
PARK IMPACT FEE ZONE 4 (135)		48,011
TRANSPORTATION IMPACT FEES-NEW EAST (137)		842,217
RIMA RIDGE SPECIAL ASSESSMENT (178)		16,745
MUNICIPAL SERVICE FUND (180)		195,225
Personal Services Reserves	15,000	
Reserve for Future Use	180,225	
BUILDING DEPARTMENT FUND (181)		513,155
Reserve for Contingency	428,337	
Reserve for Future Use	74,818	
Personal Services Reserves	10,000	
COURT INNOVATIONS/ TECHNOLOGY FUND (194)		597,342
JUVENILE DIVERSION FUND (195)		5,290
CRIME PREVENTION FUND (196)		25,759
COURT INNOVATIONS FUND (197)		0
ESL II SERIES 2005 (209)		7,302
CAPITAL CONSTRUCTION - SINKING FUND (210)		3,127,594
Reserve for Future Use	1,270,531	
Special Bond Reserves	1,807,262	
Excess Reserves	49,801	
ESL SERIES 2009 AND 2010 (219)		456,611

Flagler County Board of County Commissioners
FY 2014-2015
RESERVES SUMMARY BY FUND

EMERGENCY COMMUNICATIONS E911 (302)		616,657
BEACH FRONT PARK FUND (307)		147,332
BEACHFRONT PARK MAINTENANCE (308)		758,987
1/2 CENT DISCRETIONARY SALES TAX (311)		2,135,980
AIRPORT FUND (401)		131,930
Insurance Reserves	7,300	
Personal Reserves	3,000	
Reserves for Future Use	121,630	
LANDFILL FUNDS RESTRICTED FOR POST CLOSURE CARE		1,446,630
OLD KINGS ROAD LANDFILL(145)	354,515	
CONSTRUCTION & DEMOLITION DEBRIS LANDFILL (146)	902,032	
BUNNELL LANDFILL(148)	190,083	
SOLID WASTE FUND (402)		1,126,830
Personal Services Reserves	3,000	
Reserve - Unrestricted	32,480	
Reserve for Future Capital Outlay	1,091,350	
UTILITY (404)		643,272
Personal Services Reserves	3,000	
Reserve Impact Fee- Future Projects	35,585	
Reserves Future Projects	604,687	
WASTE MANAGEMENT UTILITY FUND (405)		237,232
HEALTH INSURANCE (603)		1,931,335
DAYTONA NORTH SERVICE DISTRICT FUND (702)		400,763
TOTAL RESERVES - ALL FUNDS		29,358,011

**Flagler County Board of County Commissioners
FY 2014-2015
PENDING GRANTS BY FUND**

CONSTITUTIONAL GAS TAX FUND (112)		8,217,443
402590	CR305 Wide/Resurface	1,187,474
402591	CR305 Resurface Bridge #734086	2,301,684
425590	CR13 Resurface fr CR205-US1	242,740
440656	CR 305 Bridge #734086	2,745,545
441590	CR205 Resurfacing	200,000
TBD	CR2009 from Lake Disston to CR305	384,000
TBD	Old Kings Rd South From SR100 to Dixie	1,156,000
 AIRPORT FUND (401)		 4,600,000
050294	Taxiway C & D Construction	1,700,000
TBD	Wildlife Hazard Assessment	100,000
050503	Taxiway H Construction	1,450,000
050506	Runway 11-29 Relocation & Ext Construction	1,000,000
050630	Aviation Terminal & Admin Bldg	350,000
 TOTAL PENDING GRANTS - ALL FUNDS		 <u>12,817,443</u>

**Flagler County Board of County Commissioners
FY 2014-2015**

INTERFUND TRANSFERS SUMMARY

	TRANSFERS TO			TOTAL
	GENERAL FUND	SPECIAL SPECIAL REVENUE FUNDS	OTHER FUNDS	
TRANSFERS FROM: GENERAL FUND				
Transfer to Legal Aid Fund (105)		34,000		34,000
Transfer to Court Innovations Fund (197)		88,504		88,504
Transfer to Teen Court Fund (198)		39,007		39,007
Transfer to Park Impact Fees Zone 1 (132)		49,900		49,900
Transfer to 1/2 Discretionary Sales Tax (311)			849,552	849,552
Total from General Fund		211,411	849,552	1,060,963
TRANSFERS FROM: SPECIAL REVENUE FUNDS				
Transfer to General Fund from County Transportation Fund (102)	10,500			10,500
Transfer to General Fund from Tourist Development Fund (109)	28,370			28,370
Transfer to 1/2 Cent Discretionary Sales Tax (311) from Tourist Development Fund (109)			300,000	300,000
Transfer to General Fund from ESL 2008 Referendum (119)	50,000			50,000
Transfer to General Fund from Domestic Violence Fund (192)	3,356			3,356
Transfer to General Fund from Crime Prevention Fund (196)		20,700		20,700
Transfer to Court Innovations Fund (197) from Juvenile Diversion Fund (195)		15,000		15,000
Total to/from Special Revenue Funds	92,226	35,700	300,000	427,926
TRANSFERS FROM: OTHER FUNDS				
Transfer to General Fund from Residential Solid Waste (405)	500,000			500,000
Total to/from Other Funds	500,000	0	0	500,000
Total to/from All Funds	592,226	247,111	1,149,552	1,988,889

**Flagler County Board of County Commissioners
FY 2014-2015**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	Fund Balance 09/30/10	Fund Balance 09/30/11	Fund Balance 09/30/12	Fund Balance 09/30/13	Budget	% CHANGE
						Cash Carry Forward 10/01/14	
001	GENERAL FUND	15,389,106	11,854,928	8,257,504	9,089,233	9,281,773	2.12%
SPECIAL REVENUE FUNDS							
101	Fine and Forfeiture	1,015	10,688	0	0	0	0.00%
102	County Transportation Trust (Public Works)	696,067	828,625	586,346	640,947	357,410	-44.24%
105	Legal Aid	12,231	7,249	5,573	(2,119)	527	-124.87%
106	Law Enforcement Trust	282,590	126,272	130,222	110,348	30,048	-72.77%
107	Law Library	18,684	20,857	19,110	16,829	2,999	-82.18%
108	Court Facilities	752,606	942,318	1,107,800	1,124,525	763,825	-32.08%
109	Tourist Development Tax - Capital	1,197,876	1,337,867	1,388,091	1,744,390	1,761,490	0.98%
110	Tourist Development Tax - Promotion	628,073	873,295	1,145,455	1,363,736	1,200,000	-12.01%
111	Tourist Development Tax - Restoration	674,638	872,884	472,379	608,801	789,501	29.68%
112	Constitutional Gas Tax	2,065,353	2,237,996	2,796,525	2,652,866	2,266,680	-14.56%
115	County Wide Road Damage	12	0	0	0	0	0.00%
117	Environmentally Sensitive Lands	686,183	686,895	647,424	637,922	128,422	-79.87%
119	Environmentally Sensitive Lands 2008	924,913	1,187,615	1,104,723	1,030,834	938,334	-8.97%
120	Utility Regulatory	21,352	21,437	21,507	21,578	21,648	0.32%
126	800 MHz System Escrow Account	307	1,348	2,645	3,369	4,569	35.62%
130	Transportation Impact Fees East-Old	2,673,275	2,680,196	2,685,960	2,688,814	2,694,914	0.23%
131	Transportation Impact Fees West	90,658	109,647	130,791	130,842	130,842	0.00%
132	Park Impact Fees-Zone 1	84,100	62,742	47,255	48,076	48,041	-0.07%
133	Park Impact Fees-Zone 2	1,699	3,684	6,240	6,522	6,402	-1.84%
134	Park Impact Fees-Zone 3	1,983	6,099	4,110	3,982	3,692	-7.28%
135	Park Impact Fees-Zone 4	66,836	43,248	45,917	46,066	46,016	-0.11%
136	Transportation Impact Fees Palm Coast	4,242,120	4,242,714	4,077,824	2,146,829	1,988,427	-7.38%
137	Transportation Impact Fees East-New	505,753	649,193	767,641	773,907	793,617	2.55%
141	Economic Development	235,619	234,204	233,486	233,020	232,420	-0.26%
143	State Housing Initiatives Partnership	390,435	98,751	85,800	49,662	527,566	962.31%
145	Old Kings Road Landfill	569,195	536,066	499,758	469,405	415,855	-11.41%
146	Construction & Demolition Debris Landfill	929,155	932,244	933,871	936,682	937,682	0.11%
148	Bunnell Landfill	308,747	299,076	288,044	256,603	223,353	-12.96%

**Flagler County Board of County Commissioners
FY 2014-2015**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	Fund Balance 09/30/10	Fund Balance 09/30/11	Fund Balance 09/30/12	Fund Balance 09/30/13	Budget	% CHANGE
						Cash Carry Forward 10/01/14	
SPECIAL REVENUE FUNDS (continued)							
175	Bimini Gardens MSTU	1,894	5,987	9,656	13,877	11,242	23.44%
176	Colbert Lane Settlement	64,435	183	0	0	0	0.00%
177	Espanola Special Assessment	10,199	11,187	10,740	11,824	8,046	46.96%
178	Rima Ridge Special Assessment	18,409	20,433	22,628	24,765	22,165	11.73%
180	Municipal Services	(41,726)	60,948	222,956	366,021	314,541	16.37%
181	Building Department	775,551	682,730	596,009	699,060	633,349	10.38%
191	Court Services	3	0	0	0	0	0.00%
192	Domestic Violence	2,562	1,135	889	4,398	506	769.17%
193	Alcohol & Drug Abuse Trust	3,885	7,166	9,480	11,873	13,768	-13.76%
194	Court Innovations/Technology	521,319	605,669	741,942	683,526	654,454	4.44%
195	Juvenile Diversion	20,137	16,554	201	4,251	8,001	-46.87%
196	Crime Prevention	157,571	131,296	100,251	74,983	46,822	60.14%
197	Court Innovations	125,949	106,666	85,654	8,458	2,362	258.09%
198	Teen Court	21,129	12,020	15,076	6,152	6,747	-8.82%
302	Emergency Communications E911	442,082	529,288	613,587	739,032	720,548	2.57%
702	Daytona North Service District	377,180	469,127	454,942	544,576	473,201	15.08%
	Total Special Revenue Funds	20,562,054	21,713,599	22,118,508	20,937,232	19,230,032	8.88%
DEBT SERVICE FUNDS							
203	ESL II Series 1998	29,204	0	0	0	0	0.00%
207	Colbert Lane-Special Assessment	636,545	652,129	664,235	332,370	7,997	4056.18%
208	Reserve Colbert Lane	872	875	877	0	0	0.00%
209	Environmentally Sensitive Lands II	667,889	604,393	513,293	352,999	106,281	232.14%
210	Capital Construction Sinking	4,771,582	4,663,110	4,630,582	3,051,788	3,067,657	-0.52%
211	Judicial Center Bond Sinking	32,812	66,732	45,279	45,441	40,530	12.12%
219	ESL III Series 2008	605	489,703	476,868	429,791	465,782	-7.73%
	Total Debt Service Funds	6,139,509	6,476,942	6,331,134	4,212,389	3,688,247	14.21%

**Flagler County Board of County Commissioners
FY 2014-2015**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	Fund Balance 09/30/10	Fund Balance 09/30/11	Fund Balance 09/30/12	Fund Balance 09/30/13	Budget Cash Carry Forward 10/01/14	% CHANGE
CAPITAL PROJECT FUNDS							
307	Beachfront Park	1,162,599	1,127,444	1,119,630	1,120,506	842,047	33.07%
308	Beachfront Park Maintenance	851,734	844,763	836,426	836,112	811,162	3.08%
309	Major Capital Project-Old	225,768	226,798	0	0	0	0.00%
310	Major Capital Projects-New	74,709	57,190	0	0	0	0.00%
311	1/2 Cent Discretionary Tax	0	0	0	2,487,731	3,958,278	-37.15%
319	Environmentally Sensitive Lands-New	6,644	1,849,503	646,288	619,537	615,096	0.72%
	Total Capital Project Funds	2,321,454	4,105,698	2,602,344	5,063,886	6,226,583	-18.67%
ENTERPRISE FUNDS *							
401	Airport	642,688	1,748,057	1,141,067	883,071	501,422	76.11%
402	Solid Waste	2,511,807	1,977,322	2,021,561	2,009,635	1,924,020	4.45%
404	Utility Fund	378,770	530,440	1,221,162	2,405,729	762,475	215.52%
405	Residential Solid Waste Collection	767,434	875,786	1,017,433	668,005	723,926	-7.72%
406	Bunnell/Flagler County Utility Fund	0	0	0	0	1,153,850	-100.00%
	Total Enterprise Funds	4,300,699	5,131,605	5,401,223	5,966,440	5,065,693	17.78%
INTERNAL SERVICE FUND*							
603	Health Insurance	3,014,979	3,248,089	3,222,174	2,518,894	2,624,699	-4.03%
	Total Internal Service Fund	3,014,979	3,248,089	3,222,174	2,518,894	2,624,699	-4.03%
	TOTAL	51,727,801	52,530,861	47,932,887	47,788,074	46,117,027	-0.30%

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