

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

APPROPRIATION SUMMARY-SPECIAL REVENUE FUNDS

DEPARTMENT	BUDGET			% CHANGE	POSITIONS		DEPARTMENT	BUDGET			% CHANGE	POSITIONS	
	FY13-14	FY14-15	FY14-15		FY 14	FY 15		FY13-14	FY14-15	FY14-15		FY 14	FY 15
SPECIAL REVENUE FUNDS													
Tourist Development						Other Funds							
Capital Improvements (Fund 109)	1,973,341	2,096,990		6.3%			Fine & Forefiture (Fund 101)	0	0		0.0%		
Promotional Activities (Fund 110)	1,537,461	2,251,750		46.5%			Legal Aid (Fund 105)	45,204	45,927		1.6%		
Beach Restoration (Fund 111)	1,417,455	950,301		-33.0%			Law Enforcement Trust (Fund 106)	149,051	72,988		-51.0%		
							Law Library (Fund 107)	29,890	12,500		-58.2%	0.25	0.00
							Crime Prevention (Fund 196)	94,286	66,059		-29.9%		
							SHIP (Fund 143)	388,097	527,000		26.4%		
							Utility Regulatory Authority (Fund 120)	21,536	21,714		0.8%		
							Economic Development (Fund 141)	232,445	232,800		0.2%		
							CDBG Disaster Recvry Prg-WaterOak(Fund 151)	0	0		0.0%		
							CDBG-Neighborhood Stabiliz. (Fund 152)	700,000	10,000		-6900.0%		
							Environmentally Sens. Lands-Old (117)	134,160	629,422		78.7%		
							Environmentally Sensitive Lands (119)	1,082,529	940,334		-15.1%		
							Total Special Revenue	38,856,725	37,310,516		-4.1%	2.25	2.00
MSTU/MSBU													
Bimini Gardens MSTU (Fund 175)	12,440	16,619		33.6%			CAPITAL FUNDS						
Espanola Special Assessment (Fund 177)	8,255	9,185		11.3%			Beachfront Parks (Fund 307)	1,121,351	843,472		-24.8%		
Rima Ridge Special Assessment (Fund 178)	12,246	24,445		99.6%			Beachfront Park Maintenance (Fund 308)	841,144	0		-100.0%		
Daytona North Service District (Fund 702)	712,336	786,138		10.4%			Major Capital Projects-Old (Fund 309)	0	0		0.0%		
							Major Captial Projects-New (Fund 310)	0	0		0.0%		
							1/2 Cent Discretionary Sales Tax (Fund 311)	3,635,091	6,985,020		92.2%		
							Environmentally Sens. Lands-New (319)	540,903	616,096		13.9%		
							Total Capital Funds	6,138,489	8,444,588		37.6%		
Judicial Funds													
Courthouse Facilities (Fund 108)	1,279,270	1,005,125		-21.4%									
Domestic Violence Trust (Fund 192)	6,892	3,356		-51.3%									
Alcohol & Drug Abuse Trust (Fund 193)	13,375	15,668		17.1%									
Court Innovations Technology (Fund 194)	860,927	0		-100.0%									
Juvenile Diversion (Fund 195)	14,250	20,540		44.1%	1.00	1.00							
Court Innovations (Fund 197)	114,188	118,311		3.6%	1.00	1.00							
Teen Court (Fund 198)	66,525	67,604		1.6%									

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 monthly 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 2014-2015**

TOURIST DEVELOPMENT SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
	FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)
Revenues					
Cash Carry Forward	0	0	3,562,807	3,750,991	188,184
Interest	7,400	5,767	6,200	6,200	0
Tourist Dev Tax-Sales, Use & Fuel	1,568,994	1,652,235	1,428,000	1,623,000	195,000
Less 5% Statutory Reduction	0	0	(68,750)	(81,150)	(12,400)
Total Revenues	1,576,394	1,658,002	4,928,257	5,299,041	370,784
Expenses					
TDC Capital (Fund 109)	305,987	18,153	1,973,341	2,096,990	123,649
TDC Promotion (Fund 110)	769,569	878,372	1,537,461	2,251,750	714,289
TDC Restoration (Fund 111)	578,959	50,471	1,417,455	950,301	(467,154)
Total Expenses	1,654,515	946,996	4,928,257	5,299,041	370,784
Revenues vs. Expenses	(78,121)	711,006	0	0	0

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

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 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	353,024	371,753	315,000	350,000	35,000	Local Option Tourist Tax levy is 4%
361.10-00	Interest	3,188	2,700	3,000	3,000	0	
398.00-00	Less 5% Statutory Reduction	0	0	(15,750)	(17,500)	(1,750)	
	Sub-Total Revenues	356,212	374,453	302,250	335,500	33,250	
399.00-00	Cash Carry Forward	0	0	1,671,091	1,761,490	90,399	The capital projects fund receives 22.50% of allocation
	TOTAL FUND REVENUES	356,212	374,453	1,973,341	2,096,990	123,649	
	Expenses						
573.82-46	Historical Museum - FB	5,000	353	0	0	0	
575.82-54	Town of Marineland-Phase 1	150,000	0	0	0	0	
575.82-53	Other Entities	6,185	16,781	0	0	0	
575.81-05	Aid to Other Government	144,129	0	0	0	0	
	Total Grants & Aids Expenses	305,314	17,134	0	0	0	
581.91-10	Interfund Transfer to General Fund	0	0	178,370	28,370	(150,000)	Princess Place Storybook Lodge
581.91-10	Interfund Transfer to 1/2 Cent Sales Tax Fund	0	0	0	300,000	300,000	Princess Place Barn Restoration & River To Sea Cottages
575.31-10	Investment Advisor	560	878	800	0	(800)	
575.49-18	Bank Fees	113	141	300	0	(300)	
	Total Operating Expense	673	1,019	179,470	328,370	148,900	
575.62-10	Buildings	0	0	1,793,871	1,768,620	(25,251)	Undesignated funds to be allocated by the Board
	Total Capital Expenses	0	0	1,793,871	1,768,620	(25,251)	
	TOTAL FUND EXPENSES	305,987	18,153	1,973,341	2,096,990	123,649	

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

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 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	1,039,458	1,094,606	945,000	1,105,000	160,000	Local Option Tourist Tax levy is 4%
361.10-00	Interest	2,270	2,049	2,000	2,000	0	
398.00-00	Less 5% Statutory Reduction	0	0	(45,000)	(55,250)	(10,250)	
	Sub-Total Revenues	1,041,728	1,096,655	902,000	1,051,750	149,750	
399.00-00	Cash Carry Forward	0	0	635,461	1,200,000	564,539	
	TOTAL FUND REVENUES	1,041,728	1,096,655	1,537,461	2,251,750	714,289	
	Expenses						
559.31-10	Investment Advisor	344	573	450	450	0	
559.49-18	Bank Fees	245	306	500	500	0	
559.34-20	Governmental Services-Financial Services	7,174	13,763	12,090	15,000	2,910	30% of Staff Assistant's time
559.41-10	Communications Recurring	171	168	400	400	0	
559.42-01	Postage Expense	294	121	650	650	0	
559.48-10	Promotional Activities	498,714	576,357	523,171	1,195,017	671,846	Funds to be allocated
559.48-10	Marketing Budget & Advertising Campaign	0	0	600,000	635,000	35,000	
559.48-10	Overnight Stays	0	0	80,000	85,000	5,000	
559.48-10	Quality of Life Events	0	1,510	20,000	15,000	(5,000)	See specific events in 48-19,48-22,48-31,48-xx
559.48-11	Chamber of Commerce	198,957	285,414	300,000	304,533	4,533	3 yr contract-annual budget request
559.48-14	Promotional - FL Frst Cst Golf	33,575	0	0	0	0	Northeast Golf Marketing Campaign
559.48-18	Promotional - F.B. Chamber	15,000	0	0	0	0	Fireworks
559.48-44	Promotional - City of Palm Coast	15,000	0	0	0	0	Fireworks
559.52-12	Office Supplies	47	101	100	100	0	
559.52-12	Other Operating Expenses	48	59	100	100	0	
	TOTAL FUND EXPENSES	769,569	878,372	1,537,461	2,251,750	714,289	

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

TOURIST DEVELOPMENT-BEACH RESTORATION 11.25% OF TOURISM BED TAXES - FINANCIAL SERVICES

SPECIAL REVENUE FUND

Fund 111	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4700		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	176,512	185,876	168,000	168,000	0	Local Option Tourist Tax levy is 4%
361.10-00	Interest	1,942	1,018	1,200	1,200	0	The beach restoration fund receives 11.25%
398.00-00	Less 5% Statutory Reduction	0	0	(8,000)	(8,400)	(400)	
	Sub-Total Revenues	178,454	186,894	161,200	160,800	(400)	
399.00-00	Cash Carry Forward	0	0	1,256,255	789,501	(466,754)	
	TOTAL FUND REVENUES	178,454	186,894	1,417,455	950,301	(467,154)	
	Expenses						
537.34-10	Funds to be allocated by BOCC	578,875	50,280	1,416,805	949,651	(467,154)	
537.31-10	Investment Advisor	0	0	400	400	0	
519.49-18	Bank Fees	84	191	250	250	0	
	Total Operating Expenses	578,959	50,471	1,417,455	950,301	(467,154)	
537.81-20	Army Corp. Feasibility Study	0		0	0	0	
	Total Capital Expenses	0	0	0	0	0	
	TOTAL FUND EXPENSES	578,959	50,471	1,417,455	950,301	(467,154)	

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.

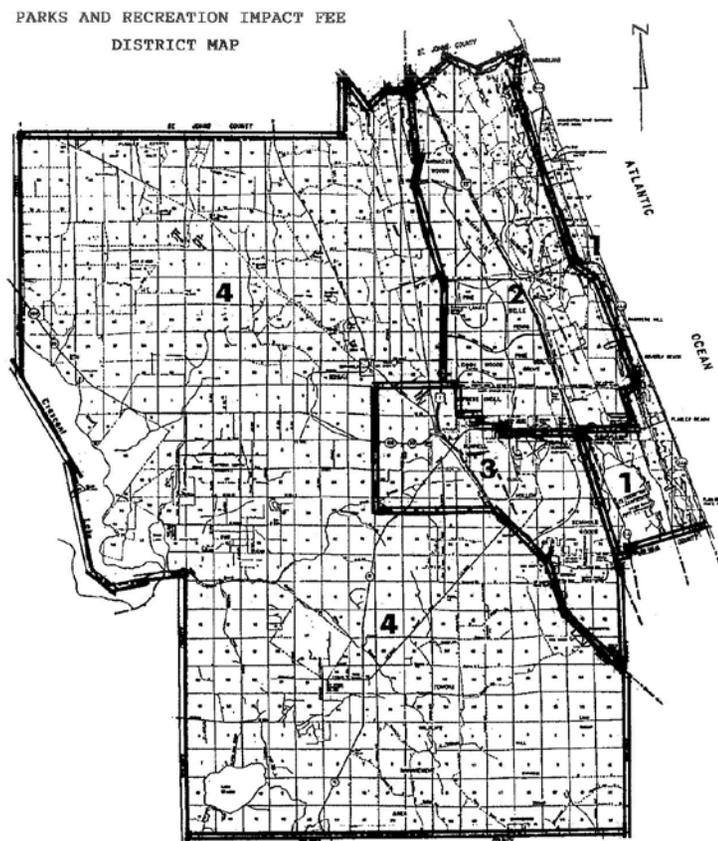
The Local Comprehensive Planning Act, Chapter 163 of the Florida Statutes, requires that public facilities necessary to support new development should be available concurrent with the impact of that development, and the Flagler County Comprehensive Plan establishes the acceptable level of service (LOS) 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 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Revenues					
Interest	323	362	320	318	(2)
Grant	2,528	0	360,000	376,350	16,350
Recreation Impact Fee	22,405	1,041	0	12,000	12,000
Interfund Transfer	16,000	0	0	49,900	49,900
Less 5% Statutory Reduction	0	0	0	(605)	(605)
Cash Carry Forward	115,775	103,525	147,072	104,149	(42,923)
Total Revenues	157,031	104,928	507,392	542,112	34,720
Expenses					
Parks Impact Fee Zone 1 (Fund 132)					
Operating	84	141	250	266	16
Capital Projects	33,170	0	450,000	481,350	31,350
Reserves	47,255	48,076	0	0	0
	80,509	48,217	450,250	481,616	31,366
Parks Impact Fee Zone 2 (Fund 133)					
Operating	84	0	150	150	0
Reserves	6,241	6,522	6,630	7,685	1,055
	6,325	6,522	6,780	7,835	1,055
Parks Impact Fee Zone 3 (Fund 134)					
Operating	84	141	300	200	(100)
Capital Projects	20,000	0	0	0	0
Reserves	4,110	3,982	3,990	4,450	460
	24,194	4,123	4,290	4,650	360
Parks Impact Fee Zone 4 (Fund 135)					
Operating	84	0	150	0	(150)
Capital Projects	0	0	0	0	0
Reserves	45,917	46,066	45,922	48,011	2,089
	46,003	46,066	46,072	48,011	1,939
Total Parks Impact Fees Expenses	157,031	104,928	507,392	542,112	34,720
Revenues vs. Expenses	0	0	0	0	0

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

PARK IMPACT FEE ZONE 1

SPECIAL REVENUE FUND

Fund 132	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4900		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
331.49-19	SRA1A Nat'l Scenic Byway Bing's Landing	2,528	0	0	0	0	
331.73-02	FDOT - Varn Park Parking Lot Addition	0	0	360,000	376,350	16,350	
361.10-00	Interest	145	179	200	200	0	
363.27-01	Zone 1 - Recreation Impact Fee	15,095	781	0	7,500	7,500	
381.00-00	Transfer from General Fund	0	0	0	49,900	49,900	
398.00-00	Less 5% Statutory Reduction	0	0	0	(375)	(375)	
	Sub-Total Revenues	17,768	960	360,200	433,575	73,375	
399.00-00	Cash Carry Forward	62,743	47,257	90,050	48,041	(42,009)	
	TOTAL FUND REVENUES	80,511	48,217	450,250	481,616	31,366	
	Expenses						
572.31-10	Professional Services	0	0	50	0	(50)	
572.49-18	Bank Analysis Fees	84	141	200	266	66	
	Total Investment Expenses	84	141	250	266	16	
572.XX-XX	Varn Park Additional Parking Construction	16,138	0	450,000	481,350	31,350	Project #350550
541.XX-XX	SRA1A Nat'l Scenic Byway Bing's Landing	17,032	0	0	0	0	Project #401142 completed FY12
	Total Capital Expenses	33,170	0	450,000	481,350	31,350	
587.98-50	Reserve for Future Capital Outlay	47,255	48,076	0	0	0	
	Total Reserves	47,255	48,076	0	0	0	
	TOTAL FUND EXPENSES	80,509	48,217	450,250	481,616	31,366	

Flagler County Board of County Commissioners
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PARK IMPACT FEE ZONE 2

SPECIAL REVENUE FUND

Fund 133 Dept 4900	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
	Revenues						
363.27-01	Zone 2 - Recreation Impact Fee	2,623	260	0	1,500	1,500	
361.10-00	Interest	17	21	10	10	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	(75)	(75)	
	Sub-Total Revenues	2,640	281	10	1,435	1,425	
399.00-00	Cash Carry Forward	3,685	6,241	6,770	6,400	(370)	
	TOTAL FUND REVENUES	6,325	6,522	6,780	7,835	1,055	
	Expenses						
572.49-18	Bank Analysis Fees	84	0	150	150	0	
	Total Investment Expense	84	0	150	150	0	
587.98-50	Reserve for Future Capital	6,241	6,522	6,630	7,685	1,055	
	Total Reserves	6,241	6,522	6,630	7,685	1,055	
	TOTAL FUND EXPENSES	6,325	6,522	6,780	7,835	1,055	

**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 11-12	FY 12-13	FY 13-14	FY 14-15	+ / (-)	
	Revenues						
363.27-01	Zone 3 - Recreation Impact Fee	2,083	0	0	1,000	1,000	
361.10-00	Interest	12	13	10	8	(2)	
381.03-00	Interfund Transfer - General Fund	16,000	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	(50)	(50)	
	Sub-Total Revenues	18,095	13	10	958	948	
399.00-00	Cash Carry Forward	6,099	4,110	4,280	3,692	(588)	
	TOTAL FUND REVENUES	24,194	4,123	4,290	4,650	360	
	Expenses						
572.49-18	Bank Analysis Fees	84	141	300	200	(100)	
	Total Investment Expense	84	141	300	200	(100)	
572.63-10	Old Dixie Comm. Park-Horseshoe Courts	20,000	0	0	0	0	Project #305150 completed in FY12
	Total Capital Expenses	20,000	0	0	0	0	
587.98-50	Reserve for Future Capital	4,110	3,982	3,990	4,450	460	
	Total Reserves	4,110	3,982	3,990	4,450	460	
	TOTAL FUND EXPENSES	24,194	4,123	4,290	4,650	360	

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 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
	Revenues						
363.27-01	Zone 4 - Recreation Impact Fee	2,604	0	0	2,000	2,000	
361.10-00	Interest	149	149	100	100	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	(105)	(105)	
	Sub-Total Revenues	2,753	149	100	1,995	1,895	
399.00-00	Cash Carry Forward	43,248	45,917	45,972	46,016	44	
	TOTAL FUND REVENUES	46,001	46,066	46,072	48,011	1,939	
	Expenses						
572.31-10	Professional Services	0	0	0	0	0	
572.49-18	Bank Analysis Fees	84	0	150	0	(150)	
	Total Investment Expense	84	0	150	0	(150)	
587.98-50	Reserve for Future Capital	45,917	46,066	45,922	48,011	2,089	
	Total Reserves	45,917	46,066	45,922	48,011	2,089	
	TOTAL FUND EXPENSES	46,001	46,066	46,072	48,011	1,939	

TRANSPORTATION IMPACT FEE

Brief Overview

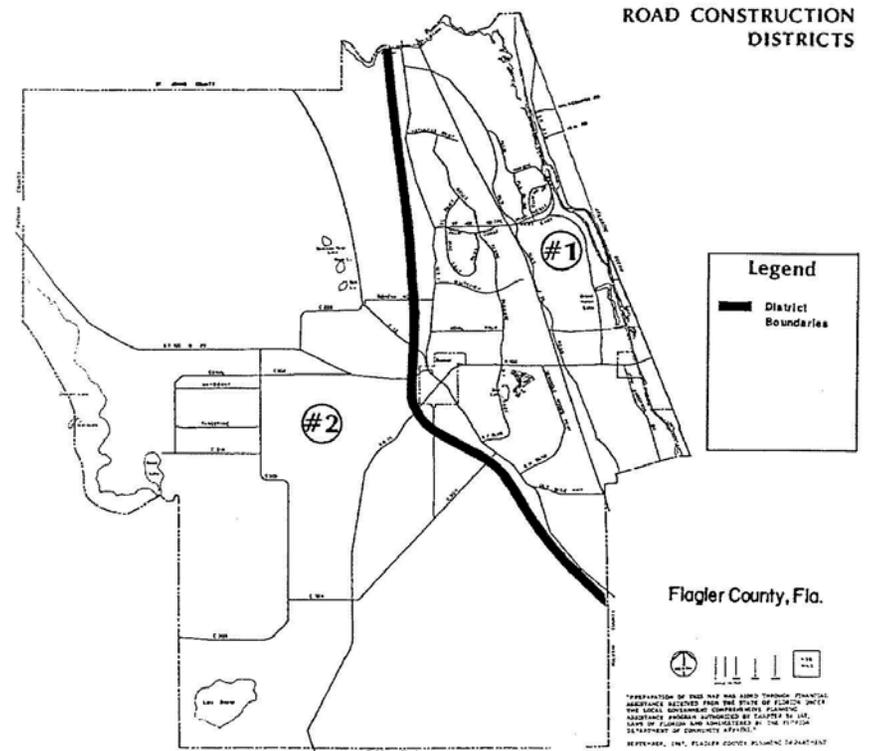
On September 2, 2003, the Board of County Commissioners adopted Ordinance No. 2003-14 amending previous ordinances establishing the Transportation Impact Fee.

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.



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TRANSPORTATION IMPACT FEES-SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Revenues					
Grant	138,465	0	21,704,262	21,164,293	(539,969)
Interest	19,824	13,842	19,800	15,300	(4,500)
Transportation Impact Fees	137,937	5,580	0	60,000	60,000
Less 5% Statutory Reduction	0	0	(875)	(3,765)	(2,890)
Cash Carry Forward	7,681,751	7,662,217	5,719,987	5,607,800	(112,187)
Total Revenues	7,977,977	7,681,639	27,443,174	26,843,628	(599,546)
Expenses					
Transportation Impact Fee - Old East (Fund 130)					
Operating	1,251	1,914	1,400	2,250	850
Capital Projects	755	0	7,600,000	7,600,000	0
Reserves	2,685,961	2,688,814	2,597,594	2,598,364	770
	2,687,967	2,690,728	10,198,994	10,200,614	1,620
Transportation Impact Fee West (Fund 131)					
Operating	123	248	300	350	50
Reserves	130,791	130,842	130,905	140,277	9,372
	130,914	131,090	131,205	140,627	9,422
Transportation Impact Fee Palm Coast (Fund 136)					
Operating	160,937	1,938,427	2,131,963	1,995,077	(136,886)
Capital Projects	152,288	0	14,204,262	13,664,293	(539,969)
Reserves	4,077,824	2,146,828	0	0	0
	4,391,049	4,085,255	16,336,225	15,659,370	(676,855)
Transportation Impact Fee New East (Fund 137)					
Operating	406	658	500	800	300
Capital Projects	0	0	0	0	0
Reserves	767,641	773,908	776,250	842,217	65,967
	768,047	774,566	776,750	843,017	66,267
Total Transportation Impact Fees Expenses	7,977,977	7,681,639	27,443,174	26,843,628	(599,546)
Revenues vs. Expenses	0	0	0	0	0

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

TRANSPORTATION IMPACT FEE EAST- OLD EAST

SPECIAL REVENUE FUND

Fund 130	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 1450		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
334.49-14	FDOT-US1/Royal Palm Intersection Imp.	755	0	0	0	0	Grant Project #517068 began in FY10
361.10-00	Interest	7,015	4,767	7,500	6,000	(1,500)	
	Less 5% Statutory Reduction	0	0	(375)	(300)	75	
	FDOT-Matanzas Interchange Const.	0	0	7,500,000	7,500,000	0	Project #490211
	SUB-TOTAL REVENUES	7,770	4,767	7,507,125	7,505,700	(1,425)	
399.00-00	Cash Carry Forward	2,680,197	2,685,961	2,691,869	2,694,914	3,045	
	TOTAL FUND REVENUES	2,687,967	2,690,728	10,198,994	10,200,614	1,620	
	Expenses						
541.31-10	Professional Fees	1,138	1,723	1,250	2,000	750	
541.49-18	Bank Analysis Fees	113	191	150	250	100	
	Total Operating Expenses	1,251	1,914	1,400	2,250	850	
8904-541.63-10	FDOT-Matanzas Interchange Const.	0	0	7,600,000	7,600,000	0	Project #490211
8224-541.31-10	US1 & Royal Palm Intersection Imp.	755	0	0	0	0	Project #517068, completed in FY12
	Total Capital Projects	755	0	7,600,000	7,600,000	0	
587.98-50	Reserve - Future Capital Projects	2,685,961	2,688,814	2,597,594	2,598,364	770	
	Total Reserves	2,685,961	2,688,814	2,597,594	2,598,364	770	
	TOTAL FUND EXPENSES	2,687,967	2,690,728	10,198,994	10,200,614	1,620	

Note: Collections within this impact fee fund ceased shortly after the City Of Palm Coast became a city. The City and the County entered into an interlocal agreement in 2000 to account for funds collected within the city limits seperately. Subsequent to that interlocal agreement, Old East was divided into smaller districts through newly created impact fee areas. (i.e. Palm Coast East and New East).

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

TRANSPORTATION IMPACT FEE - WEST

SPECIAL REVENUE FUND

Fund 131	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 1450		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/-	
	Revenues						
361.10-00	Interest	343	299	300	300	0	
363.20-01	Transportation Impact Fees - West	20,924	0	0	10,000	10,000	
398.00-00	Less 5% Statutory Reduction	0	0	0	(515)	(515)	
	SUB-TOTAL REVENUES	21,267	299	300	9,785	9,485	
399.00-00	Cash Carry Forward	109,647	130,791	130,905	130,842	(63)	
	TOTAL FUND REVENUES	130,914	131,090	131,205	140,627	9,422	
	Expenses						
541.31-10	Professional Services	39	56	50	100	50	PFM investment fees
541.49-18	Bank Analysis Fees	84	192	250	250	0	
	Total Operating Expenses	123	248	300	350	50	
587.98-50	Reserve - Future Capital Projects	130,791	130,842	130,905	140,277	9,372	
	Total Reserves	130,791	130,842	130,905	140,277	9,372	
	TOTAL FUND EXPENSES	130,914	131,090	131,205	140,627	9,422	

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

TRANSPORTATION IMPACT FEE - PALM COAST

SPECIAL REVENUE FUND

Fund 136 Dept 1450	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
	Revenues						
361.10-00	Interest	10,625	7,431	10,000	7,000	(3,000)	
398.00-00	Less 5% Statutory Reduction	0	0	(500)	(350)	150	
	SUB-TOTAL REVENUES	10,625	7,431	9,500	6,650	(2,850)	
399.00-00	Cash Carry Forward	4,242,714	4,077,824	2,122,463	1,988,427	(134,036)	
	TOTAL FUND REVENUES	4,253,339	4,085,255	2,131,963	1,995,077	(136,886)	
	Expenditures						
541.31-10	Professional Services	1,876	2,503	2,000	3,000	1,000	
541.49-15	Advertising	0	0	200	0	(200)	P#510068 Old Kings Road Extension
541.49-18	Bank Analysis Fees	84	141	250	250	0	
541.31-10	Matanzas/Old Kings Mitigation	13,200	13,200	13,200	26,400	13,200	P#490069 5 year mitigation
541.81-38	City of Palm Coast	0	1,500,000	1,857,090	1,756,936	(100,154)	close out fund for projects in City of Palm Coast
541.63-77	Engineering Staff Time	0	12,502	135,000	37,574	(97,426)	Project #490558
	Total Operating Expenditures	15,160	1,528,346	2,007,740	1,824,160	(183,580)	
541.31-10	Matanzas Interchange Design	145,777	410,081	124,223	170,917	46,694	Project #490558
	Total Capital Expenditures	145,777	410,081	124,223	170,917	46,694	
	Total Operating and Capital	160,937	1,938,427	2,131,963	1,995,077	(136,886)	
	Grant Funded Capital Projects						
	Revenues						
337.40-01	FDOT Grant-Design Mitigation	0	0	2,100,000	1,335,973	(764,027)	Project #490558
		0	0	2,100,000	1,335,973	(764,027)	
	Expenditures						
541.63-57	Matanzas Interchange Mitigation	0	0	2,100,000	1,335,973	(764,027)	Project #490558
		0	0	2,100,000	1,335,973	(764,027)	
	Revenues						
331.49-16	FDOT/Matanzas Woods PD&E	137,710	0	0	0	0	P#490197
		137,710	0	0	0	0	
	Expenditures						
334.43-01	FDOT Grant-Matanzas Woods PD&E	152,288	0	0	0	0	P#490197 completed in FY13
		152,288	0	0	0	0	

**Flagler County Board of County Commissioners
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TRANSPORTATION IMPACT FEE - PALM COAST

SPECIAL REVENUE FUND

Fund 136 Dept 1450	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
Grant Funded Capital Projects							
Revenues							
334.49-25	FDOT-Old Kings Road Extension	0	0	1,350,000	0	(1,350,000)	P#510068
		0	0	1,350,000	0	(1,350,000)	
Expenditures							
541.63-10	Old Kings Road Extension	0	0	1,350,000	0	(1,350,000)	P#510068
		0	0	1,350,000	0	(1,350,000)	
Revenues							
334.49-26	FDOT-Old Kings Road Widening	0	0	2,000,000	2,000,000	0	Pass through grant for the City of Palm Coast
		0	0	2,000,000	2,000,000	0	
Expenditures							
541.81-36	Old Kings Road Widening	0	0	2,000,000	2,000,000	0	Pass through grant for the City of Palm Coast
		0	0	2,000,000	2,000,000	0	
Revenues							
331.49-22	FDOT-Palm Coast Pky Widening	0	0	8,754,262	10,328,320	1,574,058	Pass through grant for the City of Palm Coast
		0	0	8,754,262	10,328,320	1,574,058	
Expenditures							
541.81-36	Palm Coast Parkway Widening	0	0	8,754,262	10,328,320	1,574,058	Pass through grant for the City of Palm Coast
		0	0	8,754,262	10,328,320	1,574,058	
Total Grant Project Expenditures		152,288	0	14,204,262	13,664,293	(539,969)	

TRANSPORTATION IMPACT FEE - PALM COAST

SPECIAL REVENUE FUND

Fund 136 Dept 1450	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
Reserves							
587.98-50	Reserve - Future Capital Projects	4,077,824	2,146,828	0	0	0	
	Total Reserves	4,077,824	2,146,828	0	0	0	
TOTAL FUND Expenditures		4,391,049	4,085,255	16,336,225	15,659,370	(723,549)	

Note: This fund was created per an interlocal agreement. Collections within this impact fee fund ceased in 2000, when the City Of Palm Coast chose to implement and collect their own impact fees. Over time the balance of these funds are planned to be provided to the City Of Palm Coast per the interlocal agreement.

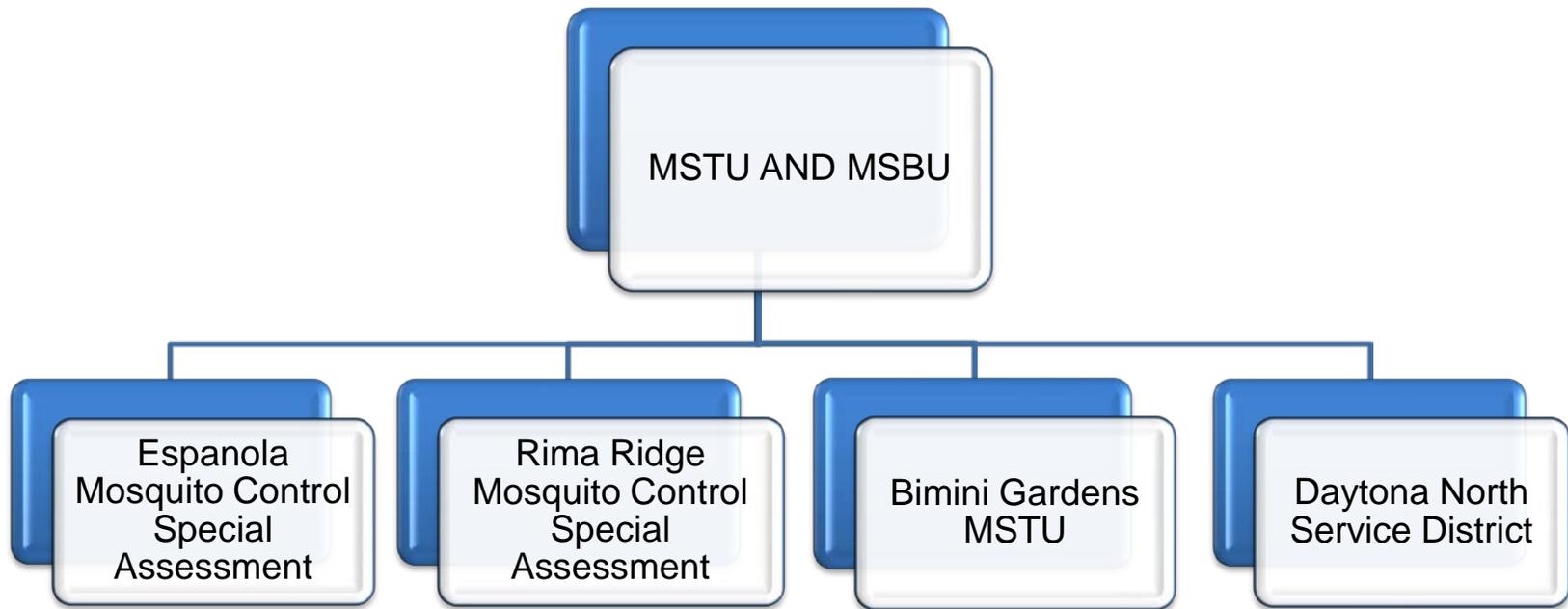
**Flagler County Board of County Commissioners
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TRANSPORTATION IMPACT FEE - EAST NEW

SPECIAL REVENUE FUND

Fund 137	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 1450		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+ / (-)	
	Revenues						
361.10-00	Interest	1,841	1,345	2,000	2,000	0	
363.20-01	Road & Street Impact Fees	117,013	5,580	0	50,000	50,000	
398.00-00	Less 5% Statutory Reduction	0	0	0	(2,600)	(2,600)	
	SUB-TOTAL REVENUES	118,854	6,925	2,000	49,400	47,400	
399.00-00	Cash Carry Forward	649,193	767,641	774,750	793,617	18,867	
	TOTAL FUND REVENUES	768,047	774,566	776,750	843,017	66,267	
	Expenses						
541.31-10	Professional Services	293	467	300	500	200	PFM investment fees
541.34-10	Bank Analysis Fees	113	191	200	300	100	
	Total Operating Expenses	406	658	500	800	300	
541.63.10	Reserves	767,641	773,908	776,250	842,217	65,967	
	Total Reserves	767,641	773,908	776,250	842,217	65,967	
	TOTAL FUND EXPENSES	768,047	774,566	776,750	843,017	66,267	

Flagler County Board of County Commissioners
FY 2014-2015



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

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Revenues					
Assessments	264,848	268,776	274,280	273,280	(1,000)
Misc. Fuel Taxes	62,440	64,515	64,410	62,828	(1,582)
Misc. Excess Fees	1,439	1,961	1,940	1,540	(400)
Interest	1,887	1,284	1,633	1,020	(613)
Grant	3,674	858	0	0	0
Less 5% Statutory Reduction	0	0	(17,114)	(16,933)	181
Cash Carry Forward	506,734	497,967	420,128	514,652	94,524
Total Revenues	841,022	835,361	745,277	836,387	91,110
Expenses					
Bimini Gardens MSTU (Fund 175)	2,388	1,659	12,440	16,619	4,179
Espanola Special Assessment (Fund 177)	1,997	1,000	8,255	9,185	930
Rima Ridge Special Assessment (Fund 178)	25,030	14,087	12,246	24,445	12,199
Daytona North Service District (Fund 702)	789,561	781,600	712,336	786,138	73,802
Total Expenses	818,976	798,346	745,277	836,387	91,110
Revenues vs. Expenses	22,046	37,015	0	0	0

From Fiscal Year 2001 to current: \$0.58 assessment

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

BIMINI GARDENS MSTU

SPECIAL REVENUE FUND

Fund 175 Dept 1810	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
	Revenues						
325.20-01	Bimini Gardens MSTU-Assessment	5,630	5,793	5,600	5,600	0	
325.20-02	Delinquent Spec Assessment	352	0	0	0	0	
361.10-00	Interest	33	43	33	20	(13)	
386.70-00	Excess Fees - Tax Collector	42	42	40	40	0	
398.00-00	Less 5% Statutory Reduction	0	0	(285)	(283)	2	
	Sub-Total Revenues	6,057	5,878	5,388	5,377	(11)	
399.00-00	Cash Carry Forward	5,987	9,657	7,052	11,242	4,190	
	TOTAL FUND REVENUES	12,044	15,535	12,440	16,619	4,179	
	Expenses						
513.34-16	Comm Fees-Tax Collector	120	116	120	150	30	
513.34-19	Property Appraiser Fees	62	62	70	100	30	
541.34-20	Public Works Charges	2,093	1,340	12,000	16,119	4,119	
541.49-18	Bank Analysis Fees	113	141	250	250	0	
	Total Operating Expenses	2,388	1,659	12,440	16,619	4,179	
	TOTAL FUND EXPENSES	2,388	1,659	12,440	16,619	4,179	

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
FY 2014-2015**

ESPANOLA SPECIAL ASSESSMENT

SPECIAL REVENUE FUND

Fund 177 Dept 4920	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
334.61-03	State Grant Mosquito Control	1,650	627	0	0	0	Dept. of Agriculture & Consumer Services.
361.10-00	Interest	34	42	0	0	0	
325.20-01	Mosquito Control Assessment	1,220	1,367	1,200	1,200	0	
325.20-02	Delinquent Special Assessments	285	38	0	0	0	
386.70-00	Excess Fees - Tax Collector	11	10	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(60)	(60)	0	
	Sub-Total Revenues	3,200	2,084	1,140	1,140	0	
399.00-00	Cash Carry Forward	11,187	10,740	7,115	8,045	930	
	TOTAL FUND REVENUES	14,387	12,824	8,255	9,185	930	
Expenses							
562.34-10	Mosquito Control District	1,650	627	7,750	8,660	910	
562.34-16	Comm Fees - Tax Collector	30	28	30	50	20	
562.34-19	Property Appraiser Fees	204	204	225	225	0	
562.49-18	Bank Analysis Fees	113	141	250	250	0	
	Total Operating Expenses	1,997	1,000	8,255	9,185	930	
	TOTAL FUND EXPENSES	1,997	1,000	8,255	9,185	930	

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).Funding is for inspection services, surveillance and truck and aerial spraying.

Cost per special assessment unit is \$11.76 each.



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

RIMA RIDGE SPECIAL ASSESSMENT

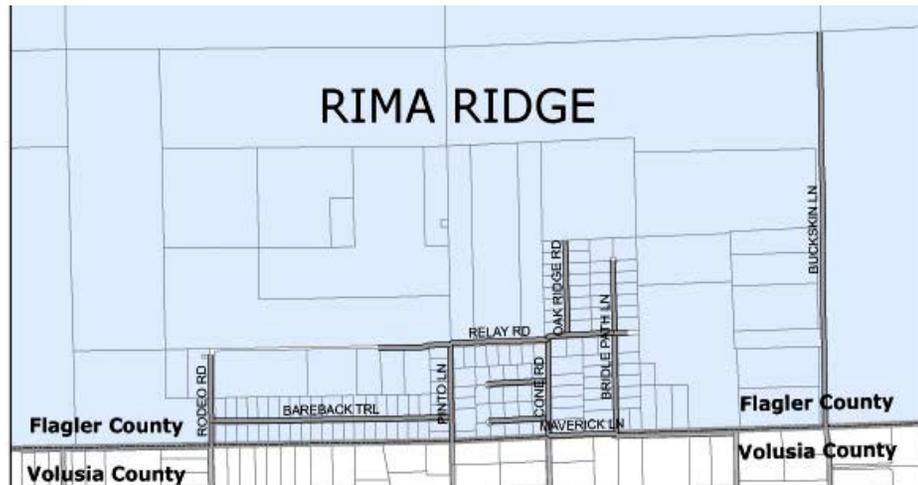
SPECIAL REVENUE FUND

Fund 178 Dept 4920	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
Revenues							
334.61-03	State Grant/Mosquito Control	2,024	231	0	0	0	Dept. of Agriculture & Consumer Services
361.10-00	Interest	65	80	0	0	0	
325.20-01	Mosquito Control Assessment	2,443	2,445	2,400	2,400	0	
386.70-00	Excess Fees-Tax Collector	65	18	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(120)	(120)	0	
Sub-Total Revenues		4,597	2,774	2,280	2,280	0	
399.00-00	Cash Carry Forward	20,433	22,628	9,966	22,165	12,199	
TOTAL FUND REVENUES		25,030	25,402	12,246	24,445	12,199	
Expenses							
562.34-10	Mosquito Control District	2,024	231	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	113	141	300	300	0	
Total Operating Expenses		2,402	637	7,700	7,700	0	
587.98-11	Designated for Future Use	22,628	13,450	4,546	16,745	12,199	
Total Reserves		22,628	13,450	4,546	16,745	12,199	
TOTAL FUND EXPENSES		25,030	14,087	12,246	24,445	12,199	

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 WFMCDD) with the East Flagler Mosquito Control District (EFMCD).

Cost per special assessment unit is \$14.62 each.



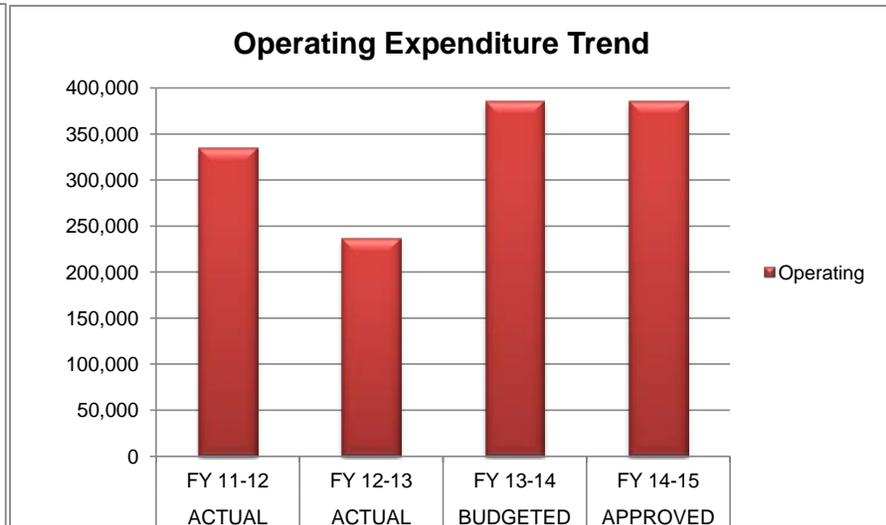
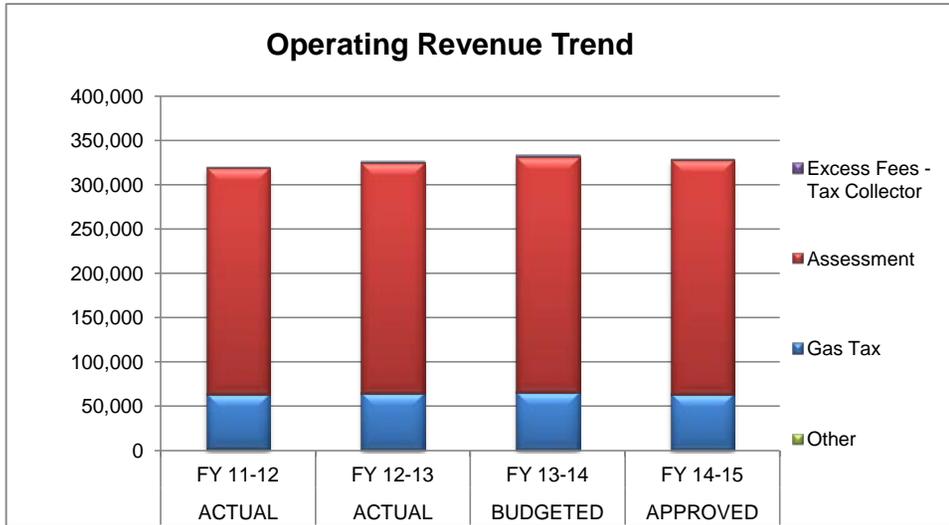
**Flagler County Board of County Commissioners
FY 2014-2015**

DAYTONA NORTH SERVICE DISTRICT						SPECIAL REVENUE FUND
Fund 702	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
Dept 4500/5000		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)
	Revenues					
312.30-00	Ninth Cent Fuel Tax	51,659	53,420	53,262	52,828	(434)
312.40-00	Local Option Fuel Tax	10,781	11,095	11,148	10,000	(1,148)
325.20-01	DNSD/Front Foot	244,089	252,690	264,080	264,080	0
325.20-02	DNSD Delinquent Front Foot	10,829	6,443	1,000	0	(1,000)
361.10-00	Interest	1,755	1,119	1,600	1,000	(600)
386.70-00	Excess Fees-Tax Collector	1,321	1,891	1,900	1,500	(400)
398.00-00	Less 5% Statutory Reduction	0	0	(16,649)	(16,470)	179
	Sub-Total Revenues	320,434	326,658	316,341	312,938	(3,403)
399.00-00	Cash Carry Forward	469,127	454,942	395,995	473,200	77,205
	TOTAL FUND REVENUES	789,561	781,600	712,336	786,138	73,802
	Expenses					
513.34-10	Other Contracted Services	6,622	5,445	7,900	7,900	0
513.34-16	Comm Fees - Tax Collector	5,098	5,183	5,300	5,300	0
513.34-19	Property Appraiser Fees	3,887	3,887	4,000	4,000	0
519.43-10	Utilities Expense	9,829	9,599	12,500	12,500	0
541.31-10	Professional Services	243	347	300	300	0
541.34-10	Other Contracted Services	0	0	4,000	4,000	0
541.34-20	Governmental Services	271,072	212,210	320,000	320,000	0
541.42-01	Postage Expense	0	1	500	500	0
541.49-14	Landfill Tipping Fees	645	115	500	500	0
541.49-18	Bank Analysis Fees	113	141	300	300	0
541.51-10	Office Supplies	0	0	75	75	0
541.53-10	Road Materials & Supplies	37,110	98	30,000	30,000	0
	Total Operating Expenses	334,619	237,026	385,375	385,375	0
587.98-50	Reserve-Future Capital OL	454,942	544,574	326,961	400,763	73,802
	Total Reserves	454,942	544,574	326,961	400,763	73,802
	TOTAL FUND EXPENSES	789,561	781,600	712,336	786,138	73,802
						Overall Expense Increase/Decrease: 10.36%

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

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.

SUMMARY

Revenues

Gas Tax	Assessment	Other	Excess Fees - Tax Collector	Less 5% Statutory Reduction	Cash Carry Forward
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	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Gas Tax	62,440	64,515	64,410	62,828
Assessment	254,918	259,133	265,080	264,080
Other	1,755	1,119	1,600	1,000
Excess Fees - Tax Collector	1,321	1,891	1,900	1,500
Less 5% Statutory Reduction	0	0	(16,649)	(16,470)
Cash Carry Forward	469,127	454,942	395,995	473,200
Total	789,561	781,600	712,336	786,138

Expenses

Operating	Reserves
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Operating	334,619	237,026	385,375	385,375
Reserves	454,942	544,574	326,961	400,763
Total	789,561	781,600	712,336	786,138

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

Judicial Function Support

Article V of the Florida Constitution generally provides that funding for the state courts system is the responsibility of the State of Florida. However, certain expenses remain the responsibility of the County. Specifically, Section 14(c) provides in part:

“Counties shall be required to fund the cost of communications services, existing radio systems, existing multi-agency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the trial courts, public defenders' offices, state attorneys' offices, and the offices of the clerks of the circuit and county courts performing court-related functions. Counties shall also pay reasonable and necessary salaries, costs, and expenses of the state courts system to meet local requirements as determined by general law.”

This constitutional provision is further elaborated on in statutory law as part of Chapter 29, Florida Statutes. Section 29.008(1) provides in part as follows:

“Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. For purposes of this section, the term "circuit and county courts" includes the offices and staffing of the guardian ad litem programs and the term "public defenders' offices" includes the offices of criminal conflict and civil regional counsel.”

Based on these provisions, effective July 1, 2004, responsibility for funding the bulk of the costs associated with the court system were transferred to the State of Florida. However, the County retained

responsibility for funding the costs associated with communications, technology, and the provision and maintenance of office space for the “circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions.”

Included in the definition of “circuit and county courts” are the judges and their judicial assistants, as well as court administration functions such as court reporting, court interpreting, case management, Teen Court, Drug Court, and Pretrial Services.

Pursuant to the provisions of Section 29.0081, Florida Statutes, the County also provides funding for a Drug Court Coordinator, a Teen Court Coordinator, and a Pretrial Services Officer within Court Administration.

In addition, although not required to do so, the County funds a Case Coordinator position with the Guardian ad Litem program.

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

JUDICIAL FUNDS-SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Revenues					
Fees	484,027	552,305	440,000	461,200	21,200
Fines	5,536	5,859	5,000	5,000	0
Interest	4,782	3,633	3,050	5,900	2,850
Interfund Transfer	101,363	40,208	130,024	142,511	12,487
Less 5% Statutory Reduction	0	0	(22,040)	(23,505)	(1,465)
Cash Carry Forward	1,691,529	1,961,043	1,799,393	1,449,662	(349,731)
Total Revenues	2,287,237	2,563,048	2,355,427	2,040,768	(314,659) #

Expenses					
Courthouse Facilities (Fund 108)	1,166,891	1,353,472	1,279,270	1,005,125	(274,145)
Domestic Violence Trust (Fund 192)	4,306	4,398	6,892	3,356	(3,536)
Alcohol & Drug Abuse Trust (Fund 193)	9,564	11,873	13,375	15,668	2,293
Court Innovations Technology (Fund 194)	811,903	998,807	860,927	810,164	(50,763)
Juvenile Diversion (Fund 195)	33,698	14,441	14,250	20,540	6,290
Court Innovations (Fund 197)	187,335	109,970	114,188	118,311	4,123
Teen Court (Fund 198)	58,463	63,927	66,525	67,604	1,079
Total Expenses	2,272,160	2,556,888	2,355,427	2,040,768	(314,659)

Revenues vs. Expenses	15,077	6,160	0	0	0
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	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	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

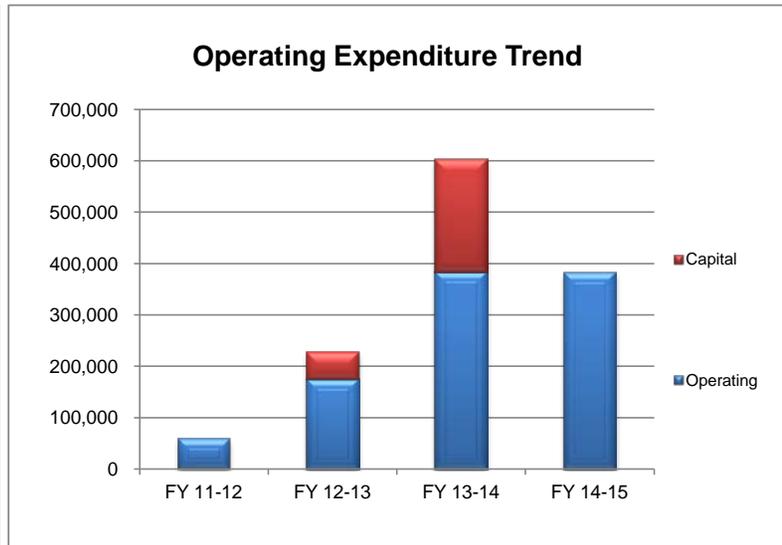
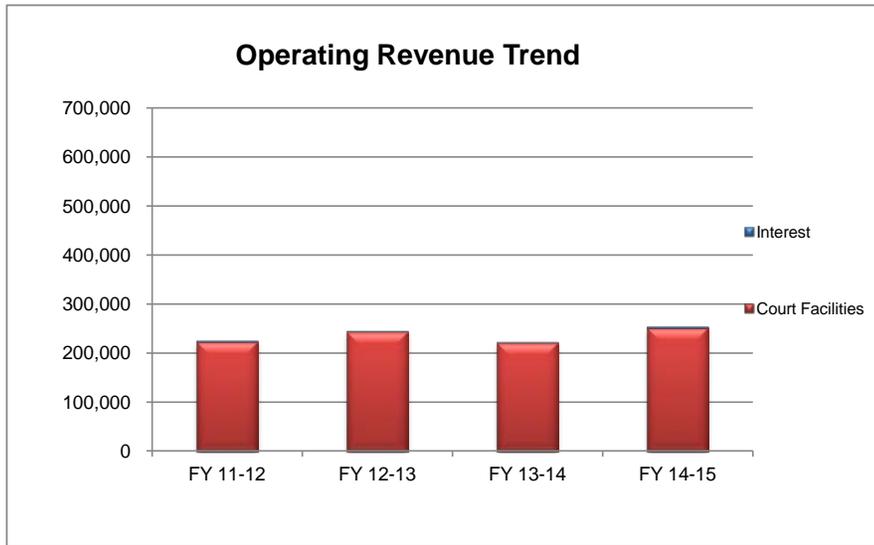
**Flagler County Board of County Commissioners
FY 2014-2015**

COURTHOUSE FACILITIES - COURT ADMINISTRATOR						SPECIAL REVENUE FUND	
Fund 108	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 3701/5000		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+ / (-)	
	Revenues						
359.20-03	Court Facilities	221,846	243,704	220,000	250,000	30,000	
361.10-00	Interest	2,727	1,969	1,000	4,000	3,000	
398.00-00	Less 5% Statutory Reduction	0	0	(11,050)	(12,700)	(1,650)	
	Sub-Total Revenues	224,573	245,673	209,950	241,300	31,350	
399.00-00	Cash Carry Forward	942,318	1,107,800	1,069,320	763,825	(305,495)	
	TOTAL FUND REVENUES	1,166,891	1,353,473	1,279,270	1,005,125	(274,145)	
	Expenses						
712.31-10	Professional Services	434	705	450	450	0	
712.34-10	Other Contracted Services	7,540	113,625	120,100	131,350	11,250	Courthouse security contract transfer from Gen'l Fund
712.34-20	Governmental Services	0	0	100,000	100,000	0	Charges from Facilities 001-1413 for Justice Center
712.44-10	Rentals & Leases	1,107	991	0	0	0	
712.46-10	Building/Equipment Repairs	5,448	21,842	33,600	39,100	5,500	Security system repairs
712.46-30	Maintenance Agreements	41,009	36,922	123,650	106,250	(17,400)	
712.46-40	Small Tools & Equip	11	123	250	250	0	
712.49-10	Other Current Chrgs/Oblig	93	93	1,200	1,200	0	
712.49-18	Bank Analysis Fees	113	141	150	275	125	
712.51-11	Office Equip under \$1,000	2,301	0	2,000	2,000	0	
712.52-12	Other Operating Expenses	1,033	1,529	2,700	2,700	0	
	Total Operating Expenses	59,089	175,971	384,100	383,575	(525)	interior painting
712.62-20	Bldg Renovation & Improv	0		218,000	0	(218,000)	Upgrade security system to digital - Project #TBD
712.64-10	Equipment	0	52,976	1,800	0	(1,800)	
	Total Capital Expenses	0	52,976	219,800	0	(219,800)	
587.98-10	Reserve for Contingency	1,107,802	1,124,525	675,370	621,550	(53,820)	
	Total Reserves	1,107,802	1,124,525	675,370	621,550	(53,820)	
	TOTAL FUND EXPENSES	1,166,891	1,353,472	1,279,270	1,005,125	(274,145)	

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

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 FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Court Facilities	221,846	243,704	220,000	250,000
Interest	2,727	1,969	1,000	4,000
Cash Carry Forward	942,318	1,107,800	1,069,320	763,825
5% Statutory Reduct.	0	0	(11,050)	(12,700)
	1,166,891	1,353,473	1,279,270	1,005,125
Expenses				
Operating	59,089	175,971	384,100	383,575
Capital	0	52,976	219,800	0
Reserves	1,107,802	1,124,525	675,370	621,550
	1,166,891	1,353,472	1,279,270	1,005,125

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

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DOMESTIC VIOLENCE TRUST - COURT ADMINISTRATOR

SPECIAL REVENUE FUND

Fund 192	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4600		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
351.13-00	Judgments & Fines	3,166	3,501	3,000	3,000	0	
361.10-00	Interest	5	8	0	0	0	
398.10-00	Less 5% Statutory Reduction	0	0	0	(150)	(150)	
399.00-00	Cash Carry Forward	1,135	889	3,892	506	(3,386)	
	TOTAL FUND REVENUES	4,306	4,398	6,892	3,356	(3,536)	
	Expenses						
581.91-16	Transfer to General Fund	3,417	0	6,892	3,356	(3,536)	
581.98-11	Reserve	889	4,398	0	0	0	
	TOTAL FUND EXPENSES	4,306	4,398	6,892	3,356	(3,536)	

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.

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

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ALCOHOL & DRUG ABUSE TRUST - COURT ADMINISTRATOR

SPECIAL REVENUE FUND

Fund 193	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 1010		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
351.14-00	Alcohol & Other Drug Abuse	2,370	2,358	2,000	2,000	0	
361.10-00	Interest	28	35	0	0	0	
398.10-00	Less 5% Statutory Reduction	0	0	0	(100)	(100)	
399.00-00	Cash Carry Forward	7,166	9,480	11,375	13,768	2,393	
	TOTAL FUND REVENUES	9,564	11,873	13,375	15,668	2,293	
	Expenses						
622.34-10	Other Contracted Services	0	0	13,250	15,543	2,293	
622.49-18	Bank Analysis Fees	84	0	125	125	0	
622.98-11	Reserve	9,480	11,873	0	0	0	
	TOTAL FUND EXPENSES	9,564	11,873	13,375	15,668	2,293	

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 2014-2015

COURT INNOVATIONS TECHNOLOGY - COURT ADMINISTRATOR

SPECIAL REVENUE FUND

Fund 194	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 1000		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/-	
	Revenues						
359.20-04	Court Innovations Recording Fees \$2	9,851	43,538	51,300	41,200	(10,100)	
	TOTAL REVENUES	9,851	43,538	51,300	41,200	(10,100)	
	Expenditures						
519.31-10	Professional Services	274	468	0	400	400	
601.34-10	Other Contracted Services	0	0	6,800	6,800	0	Network switches, Refresh & web site Redesign
41-10, 41-20	Communications	575	574	7,000	7,000	0	
601.46-10	Building Equip/Repairs	262	0	0	0	0	
601.46-30	Maintenance Agreements	1,805	1,849	4,500	6,000	1,500	JACS licenses and maintenance for multifunctional machines
601.49-18	Bank Analysis Fees	245	306	0	500	500	
601.51-10	Office Supplies	64	0	0	0	0	
601.51-11	Office Equipment	5,161	15,101	16,000	10,000	(6,000)	Refresh digital recording system with "Open Court"
601.52-12	Other Operating Expenses	0	0	500	500	0	
601.52-30	Data Processing Software	1,465	0	4,000	4,000	0	
	Total Operating Expenditures	9,851	18,298	38,800	35,200	(3,600)	
601.64-10	Equipment	0	25,240	12,500	6,000	(6,500)	Replace 2 Laptops
	Total Capital Expenditures	0	25,240	12,500	6,000	(6,500)	
	TOTAL EXPENDITURES	9,851	43,538	51,300	41,200	(10,100)	

COURT INNOVATIONS TECHNOLOGY-STATE ATTORNEY

SPECIAL REVENUE FUND

Fund 194	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 1200		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/-	
	Revenues						
359.20-04	Court Innovations Recording Fees \$2	38,941	25,234	46,000	44,000	(2,000)	
	TOTAL REVENUES	38,941	25,234	46,000	44,000	(2,000)	
	Expenditures						
602.46-30	Maintenance Agreements	7,059	6,356	7,500	7,500	0	
602.51-10	Office Supplies	838	1,497	0	2,000	2,000	
602.51-11	Office Equipmt under \$1,000	16,739	925	24,000	18,000	(6,000)	
602.51-20	Data Processing Supplies	0	0	0	0	0	
602.52-12	Other Operating Expense	146	206	0	2,000	2,000	
602.52-30	Data Processing Software	4,980	3,770	7,500	7,500	0	
	Total Operating Expenditures	29,762	12,754	39,000	37,000	(2,000)	
602.64-10	Equipment	9,179	12,480	7,000	7,000	0	
	Total Capital Expenditures	9,179	12,480	7,000	7,000	0	
	TOTAL EXPENDITURES	38,941	25,234	46,000	44,000	(2,000)	

Flagler County Board of County Commissioners
FY 2014-2015

COURT INNOVATIONS TECHNOLOGY-PUBLIC DEFENDER

SPECIAL REVENUE FUND

Fund 194 Dept 1300	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees \$2	21,168	19,977	60,447	58,282	(2,165)	
	TOTAL REVENUES	21,168	19,977	60,447	58,282	(2,165)	
	Expenditures						
603.41-10	Communications Recurring	6,439	7,043	16,425	16,689	264	
603.46-30	Maintenance Agreements	3,020	3,571	2,845	4,012	1,167	
603.51-10	Office Supplies	1,036	454	1,500	1,905	405	
603.51-11	Office Equipmt under \$1,000	4,287	493	7,133	1,400	(5,733)	
603.52-12	Other Operating Expenses	40	0	17,850	8,961	(8,889)	Disaster Preparedness Plan - Flagler County share
603.52-30	Data Processing Software	2,247	2,146	3,079	5,615	2,536	
	Total Operating Expenditures	17,069	13,707	48,832	38,582	(10,250)	
603.64-10	Equipment	4,099	6,270	11,615	19,700	8,085	5 Latops and 3 Scanners
	Total Capital Expenditures	4,099	6,270	11,615	19,700	8,085	
	TOTAL EXPENSES	21,168	19,977	60,447	58,282	(2,165)	

COURT INNOVATIONS TECHNOLOGY-COURT RELATED TECHNOLOGY

SPECIAL REVENUE FUND

Fund 194 Dept 4801	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	0	226,532	35,125	69,340	34,215	
	TOTAL REVENUES	0	226,532	35,125	69,340	34,215	
	Expenditures						
713.34-10	Other Contracted Services	0	226,532	35,125	54,000	18,875	Judicial Center FICS Infrastructure project#610007
713.46-30	Maintenance Agreements	0	0	0	15,340		
	Total Capital Expenditures	0	226,532	35,125	69,340	18,875	

COURT INNOVATIONS TECHNOLOGY-RESERVES

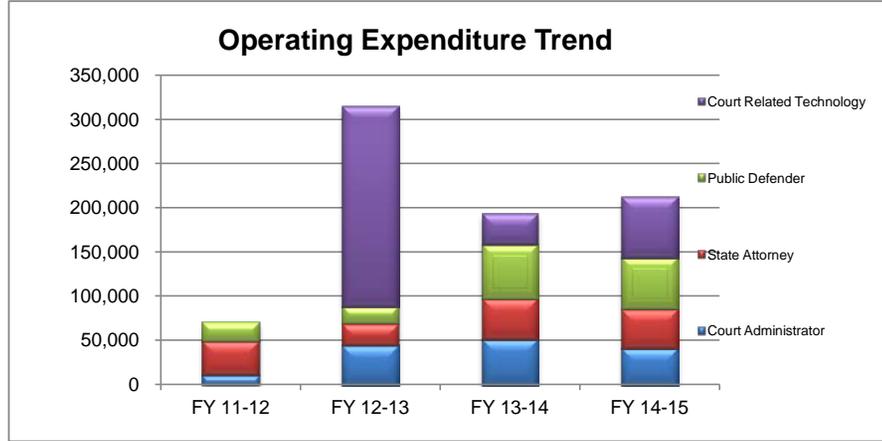
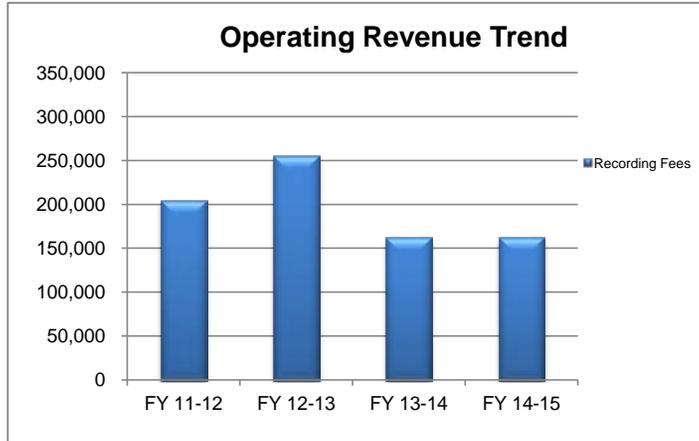
SPECIAL REVENUE FUND

Fund 194 Dept 5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
359.20-04	Court Innovations Recording Fees \$2	134,520	166,627	4,253	18,518	14,265	
361.10-00	Interest	1,752	1,487	1,800	1,800	0	
398.00-00	Less 5% Statutory Reduction	0	0	(8,090)	(8,090)	0	
399.00-00	Cash Carry Forward	605,671	515,412	670,092	585,114	(84,978)	
		741,943	683,526	668,055	597,342	(70,713)	
	Expenditures						
587.98-10	Reserve for Contingency	741,943	683,526	668,055	597,342	(70,713)	
	TOTAL RESERVES	741,943	683,526	668,055	597,342	(70,713)	
	TOTAL FUND	811,903	772,275	860,927	810,164	(66,103)	

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

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 needs of the Courts, State Attorney and Public Defender and Office of Regional Conflict Counsel.

SUMMARY

Revenues

Recording Fees
Interest
Less 5% Statutory Reduction
Cash Carry Forward

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Recording Fees	204,480	255,376	162,000	162,000
Interest	1,752	1,487	1,800	1,800
Less 5% Statutory Reduction	0	0	(8,090)	(8,090)
Cash Carry Forward	605,671	741,944	705,217	654,454
Total	811,903	998,807	860,927	810,164

Expenses

Court Administrator
State Attorney
Public Defender
Court Related Technology
Reserves

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Court Administrator	9,851	43,538	51,300	41,200
State Attorney	38,941	25,234	46,000	44,000
Public Defender	21,168	19,977	60,447	58,282
Court Related Technology	0	226,532	35,125	69,342
Reserves	741,943	683,526	668,055	597,342
Total	811,903	998,807	860,927	810,164



APPROVED BUDGET FY 2014-2015

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

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JUVENILE DIVERSION-COURT ADMINISTRATOR

SPECIAL REVENUE FUND

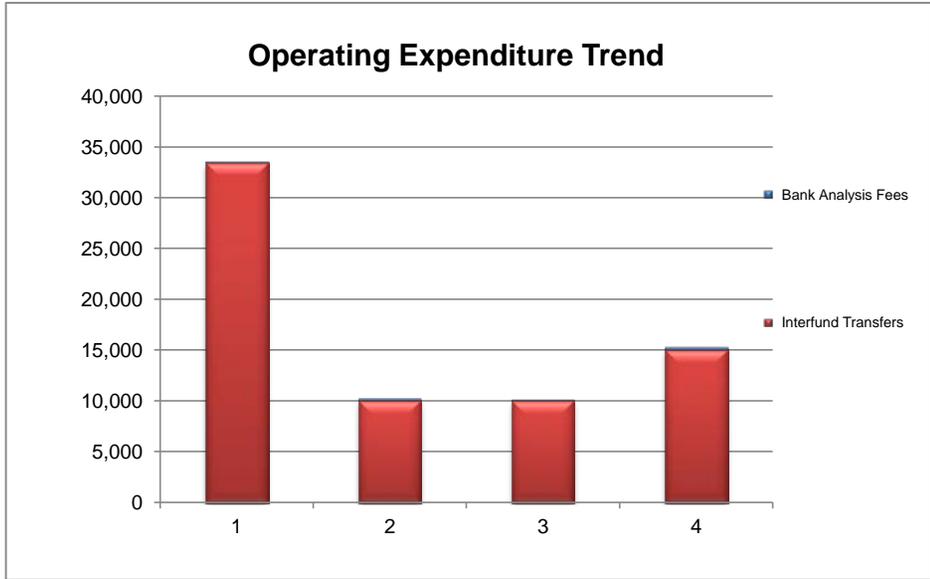
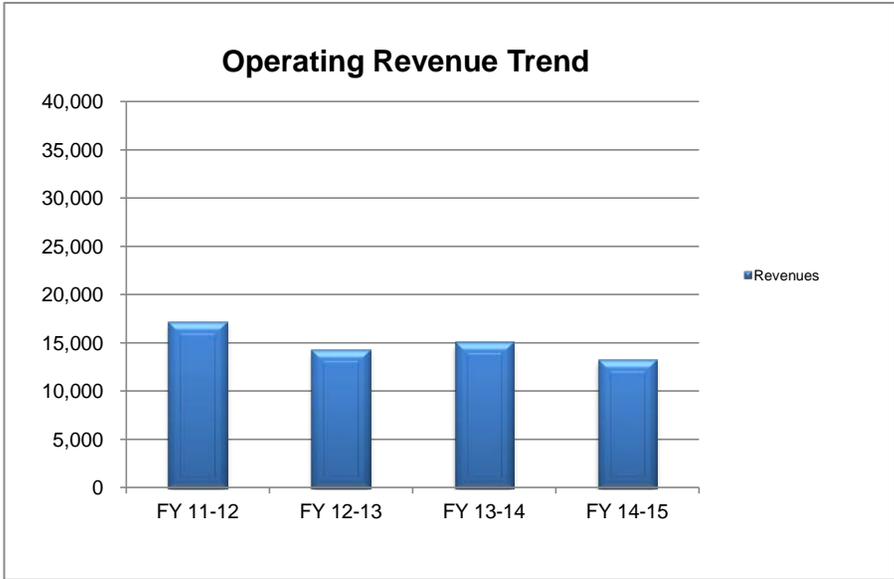
Fund 195	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4600/4900		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
359.21-06	Juvenile Diversion \$5.41	5,703	4,735	5,000	4,400	(600)	
359.21-07	Juvenile Alternatives	5,703	4,735	5,000	4,400	(600)	
359.21-08	Teen Court	5,720	4,748	5,000	4,400	(600)	
361.10-00	Interest	18	23	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(750)	(660)	90	
	Sub-Total Revenues	17,144	14,241	14,250	12,540	(1,710)	
399.00-00	Cash Carry Forward	16,554	200	0	8,000	8,000	
	TOTAL FUND REVENUES	33,698	14,441	14,250	20,540	6,290	
	Expenses						
719.49-18	Bank Analysis Fees	91	191	120	250	130	
581.91-10	Transfer to Court Innovations Fund 197	33,407	10,000	10,000	15,000	5,000	
	Fund Balance/Reserves	200	4,250	4,130	5,290	1,160	
	TOTAL FUND EXPENSES	33,698	14,441	14,250	20,540	6,290	

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



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 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Juvenile Diversion \$5.41	5,703	4,735	5,000	4,400
Juvenile Alternatives	5,703	4,735	5,000	4,400
Teen Court	5,720	4,748	5,000	4,400
Interest	18	23	0	0
Cash Carry Forward	16,554	200	0	8,000
Less 5% Statutory Reduction	0	0	(750)	(660)
Total	33,698	14,441	14,250	20,540

Expenses

Bank Analysis Fees
 Interfund Transfers
 Reserves

Bank Analysis Fees	91	191	120	250
Interfund Transfers	33,407	10,000	10,000	15,000
Reserves	200	4,250	4,130	5,290
Total	33,698	14,441	14,250	20,540

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

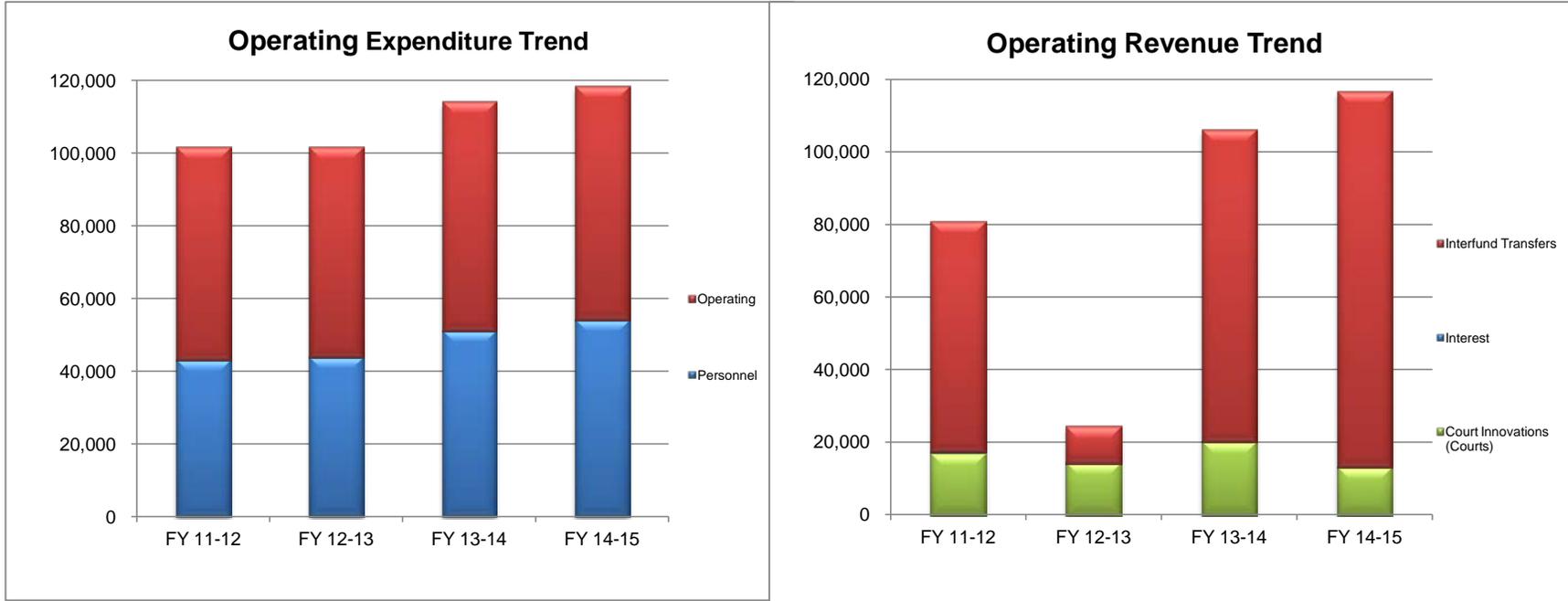
COURT INNOVATIONS - COURT ADMINISTRATOR □

Fund 197	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4805/5000		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
359.20-05	Court Innovations (Courts)	17,023	14,184	20,000	13,000	(7,000)	
361.10-00	Interest	240	132	250	100	(150)	
381.00-00	Interfund Transfer from General Fund	63,407	0	75,904	88,504	12,600	
381.00-00	Interfund Transfer from Juvenile Diversion	0	10,000	10,000	15,000	5,000	
398.00-00	Less 5% Statutory Reduction	0	0	(1,000)	(655)	345	
399.00-00	Cash Carry Forward	106,665	85,654	9,034	2,362	(6,672)	
	TOTAL FUND REVENUES	187,335	109,970	114,188	118,311	4,123	
	Expenses						
719.10-12	Regular Salaries	31,179	31,619	37,075	39,537	2,462	
719.xx-xx	Employee Benefits	12,036	12,302	14,006	14,554	548	
	Total Personnel Expenses	43,215	43,921	51,081	54,091	3,010	
719.31-10	Professional Services	15	22	100	100	0	
719.34-10	Other Contracted Services	56,230	57,150	60,000	60,000	0	
719.40-10	Travel Expenses	443	0	200	300	100	
719.41-10	Communications Recurring	0	0	0	300	300	
719.42-01	Postage	0	0	0	200	200	
719.49-15	Advertising	24	25	0	0	0	
719.49-18	Bank Analysis Fees	113	141	200	220	20	
719.51-10	Office Supplies	248	253	400	300	(100)	
719.52-12	Other Operating Expenses	1,393	0	1,500	2,000	500	
719.54-10	Publications/Memberships	0	0	0	100	100	
719.55-01	Employee Education/Training	0	0	500	700	200	
	Total Operating Expenses	58,466	57,591	62,900	64,220	1,320	
587.98-10	Reserve for Contingency	85,654	8,458	207	0	(207)	
	Total Reserves	85,654	8,458	207	0	(207)	
	TOTAL FUND EXPENSES	187,335	109,970	114,188	118,311	4,123	

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

COURT INNOVATIONS

SPECIAL REVENUE FUND



Pursuant to § 939.185, Florida Statutes, and § 10-33(1), Flagler County Code of Ordinances, 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 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.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Drug Court Coordinator	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	1.00

SUMMARY

Revenues

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

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Court Innovations (Courts)	17,023	14,184	20,000	13,000
Interest	240	132	250	100
Interfund Transfers	63,407	10,000	85,904	103,504
Cash Carry Forward	106,665	85,654	9,034	2,362
Less 5% Statutory Reduction	0	0	(1,000)	(655)
	187,335	109,970	114,188	118,311

Expenses

Personnel
Operating
Reserves

Personnel	43,215	43,921	51,081	54,091
Operating	58,466	57,591	62,900	64,220
Reserves	85,654	8,458	207	0
	187,335	109,970	114,188	118,311

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

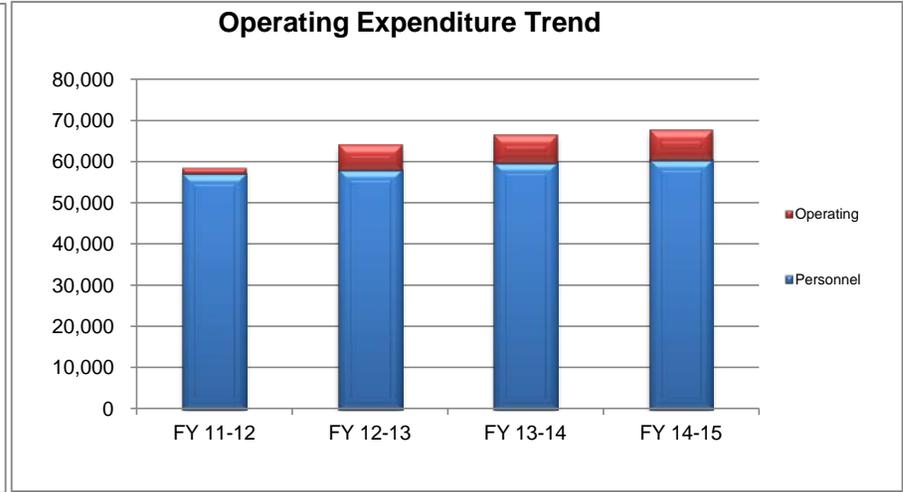
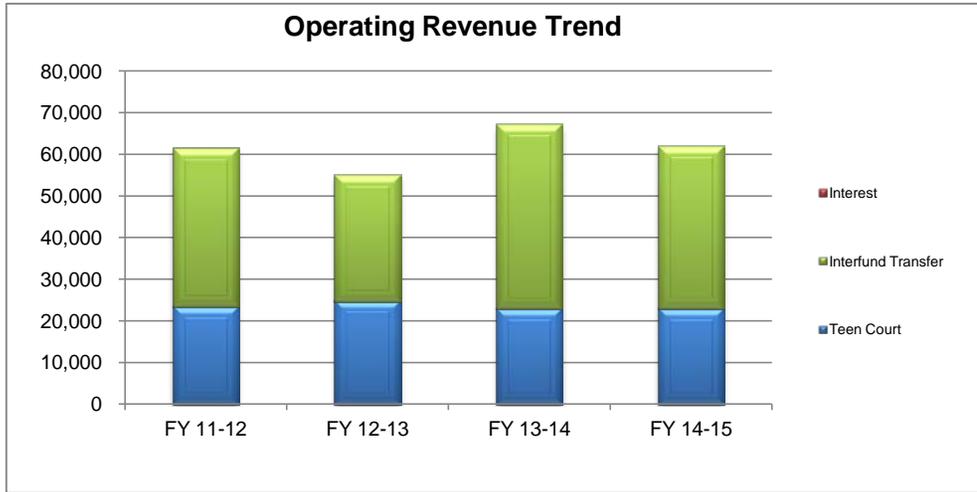
TEEN COURT - COURT ADMINISTRATOR

Fund 198 Dept 4804	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-09	Teen Court	23,552	24,823	23,000	23,000	0	
361.10-00	Interest	12	(21)	0	0	0	
381.00-00	Interfund Transfer (General Fund)	37,956	30,208	44,120	39,007	(5,113)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,150)	(1,150)	0	
	Sub-Total Revenues	61,520	55,010	65,970	60,857	(5,113)	
399.00-00	Cash Carry Forward	12,020	15,076	555	6,747	6,192	
	TOTAL FUND REVENUES	73,540	70,086	66,525	67,604	1,079	
	Expenses						
719.10-12	Regular Salaries	43,472	43,912	44,559	44,999	440	
719.xx-xx	Employee Benefits	13,597	13,900	15,117	15,400	283	
	Total Personnel Expenses	57,069	57,812	59,676	60,399	723	
719.34-10	Other Contracted Services	400	4,998	5,000	5,000	0	
719.40-10	Travel Expenses	87	201	100	500	400	
719.41-10	Communications Recurring	93	92	300	250	(50)	
719.42-01	Postage Expense	161	89	200	200	0	
719.47-10	Printing & Binding	0	0	149	100	(49)	
719.48-10	Promotional Activities	0	0	0	0	0	
719.49-18	Bank Analysis Fees	113	141	300	200	(100)	
719.51-10	Office Supplies	340	314	600	400	(200)	
719.51-11	Office Equip. less than a \$1,000	0	0	0	280	280	
719.52-12	Other Operating Expenses	0	0	0	75	75	
54-10,54-20	Publications/Memberships & Conf./Seminar Reg.	200	280	200	200	0	
	Total Operating Expenses	1,394	6,115	6,849	7,205	356	
	TOTAL FUND EXPENSES	58,463	63,927	66,525	67,604	1,079	

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

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 Code Of Ordinances, 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 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 FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Teen Court	23,552	24,823	23,000	23,000
Interest	12	(21)	0	0
Interfund Transfer	37,956	30,208	44,120	39,007
Cash Carry Forward	12,020	15,076	555	6,747
Less 5% Statutory Reduction	0	0	(1,150)	(1,150)
Total	73,540	70,086	66,525	67,604

Expenses

Personnel	57,069	57,812	59,676	60,399
Operating	1,394	6,115	6,849	7,205
Total	58,463	63,927	66,525	67,604

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
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 2014-2015**

FINE & FORFEITURE FUND						SPECIAL REVENUE FUND	
Fund 101	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES + / (-)	COMMENTS
	Revenues						
369.90-00	Miscellaneous	13,213	0	0	0	0	
361.10-00	Interest	34	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	0	0	
	Sub-Total Revenues	13,247	0	0	0	0	
399.00-00	Cash Carry Forward	10,688	22,036	0	0	0	
	TOTAL FUND REVENUES	23,935	22,036	0	0	0	
	Expenditures						
511.49-18	Bank Fees	84	0	0	0	0	
581.91-16	Transfer to General Fund (001)	1,815	22,036	0	0	0	
	Total Operating Expenditures	1,899	22,036	0	0	0	
	Total Reserves	22,036	22,036	0	0	0	

This revenue is budgeted in the General Fund for FY12-13 consistent with financial reporting.
Fund 101 is closed since FY2012-2013.



APPROVED BUDGET FY 2014-2015

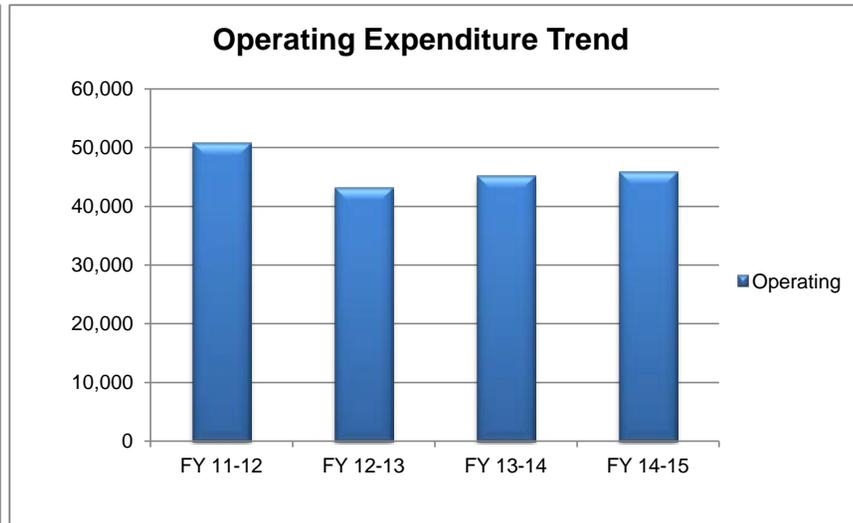
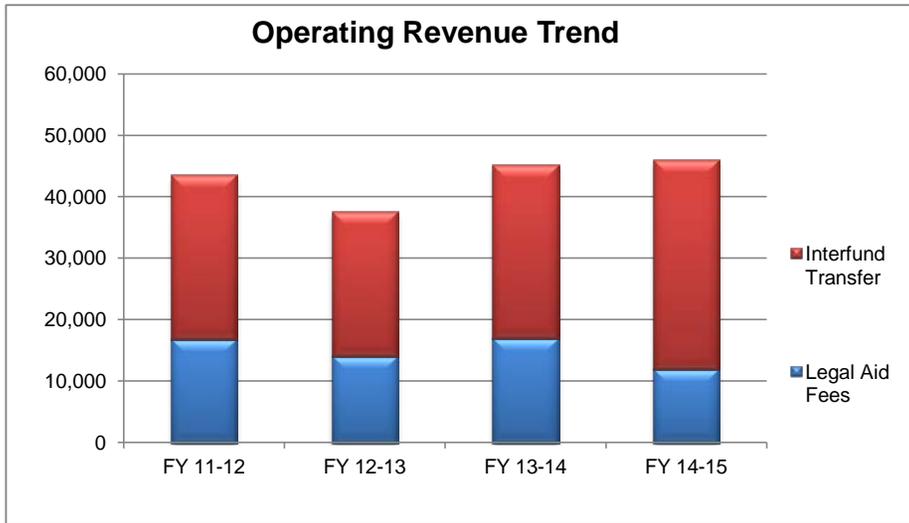
**Flagler County Board of County Commissioners
FY 2014-2015**

LEGAL AID		SPECIAL REVENUE FUND					
Fund 105	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4401		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/-	
	Revenues						
359.20-01	Legal Aid Fees	16,907	14,055	17,000	12,000	(5,000)	
381.00-00	Interfund Transfer (General Fund)	26,526	23,500	28,192	34,000	5,808	
361.10-00	Interest	29	(2)	30	0	(30)	
398.00-00	Less 5% Statutory Reduction	0	0	(850)	(600)	250	
	Sub-Total Revenues	43,462	37,553	44,372	45,400	1,028	
399.00-00	Cash Carry Forward	7,249	5,573	832	527	(305)	
	TOTAL FUND REVENUES	50,711	43,126	45,204	45,927	723	
	Expenses						
564.49-18	Bank Fees	84	191	150	250	100	
564.82-34	Aid to Legal Services	45,054	45,054	45,054	45,054	0	
	Total Operating Expenses	45,138	45,245	45,204	45,304	100	
587.98-10	Reserves	5,573	(2,119)	0	623	623	
	Total Reserves	5,573	(2,119)	0	623	623	
	TOTAL FUND EXPENSES	50,711	43,126	45,204	45,927	723	

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

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.

SUMMARY

Revenues

Legal Aid Fees
Interfund Transfer
Interest
Cash Carry Forward
Less 5% Statutory Reduction

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Legal Aid Fees	16,907	14,055	17,000	12,000
Interfund Transfer	26,526	23,500	28,192	34,000
Interest	29	(2)	30	0
Cash Carry Forward	7,249	5,573	832	527
Less 5% Statutory Reduction	0	0	(850)	(600)
	50,711	43,126	45,204	45,927

Expenses

Operating

Operating	50,711	43,126	45,204	45,927
	50,711	43,126	45,204	45,927

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

LAW ENFORCEMENT TRUST

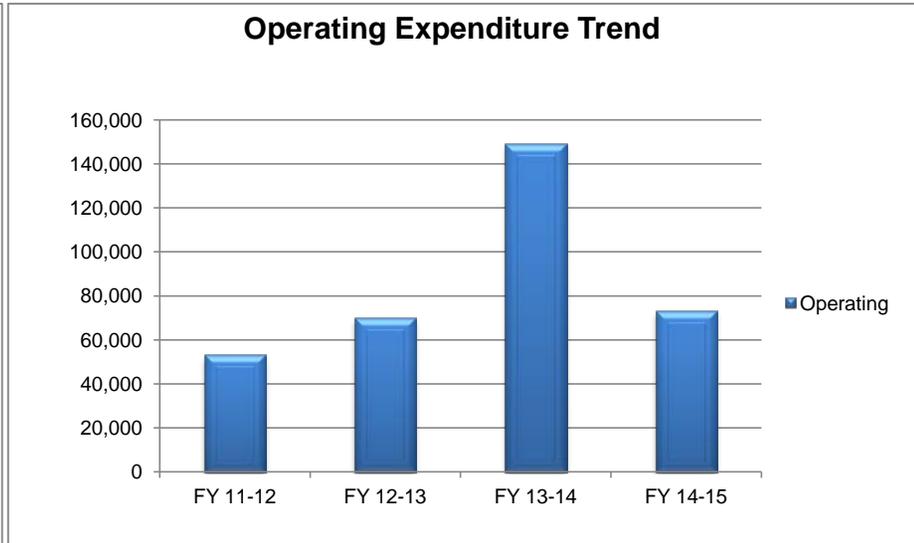
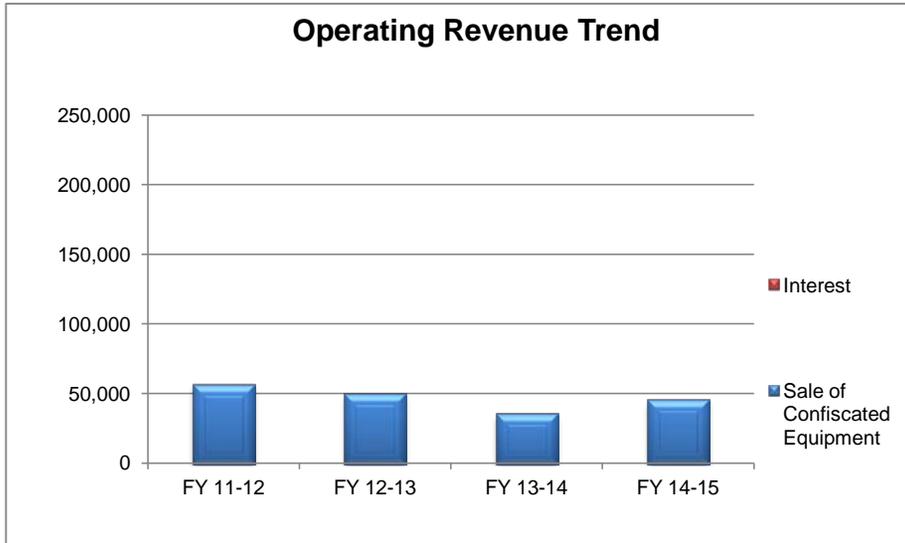
SPECIAL REVENUE FUND

Fund 106	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4300		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
351.20-00	Sale of Confiscated Equipment	56,582	49,621	35,000	45,000	10,000	
361.10-00	Interest	225	260	250	200	(50)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,750)	(2,260)	(510)	
399.00-00	Cash Carry Forward	126,272	130,222	115,551	30,048	(85,503)	
	TOTAL FUND REVENUES	183,079	180,103	149,051	72,988	(76,063)	
	Expenses						
521.49-18	Bank Analysis Fees	507	376	500	500	0	
521.49-10	Other Current Charges & Obligations	52,350	69,379	148,551	72,488	(76,063)	
	TOTAL FUND EXPENSES	52,857	69,755	149,051	72,988	(76,063)	

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

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 FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Sale of Confiscated Equipment	56,582	49,621	35,000	45,000
Interest	225	260	250	200
Cash Carry Forward	126,272	130,222	115,551	30,048
Less 5% Statutory Reduction	0	0	(1,750)	(2,260)
Total	183,079	180,103	149,051	72,988

Expenses

Operating

Operating	52,857	69,755	149,051	72,988
Total	52,857	69,755	149,051	72,988

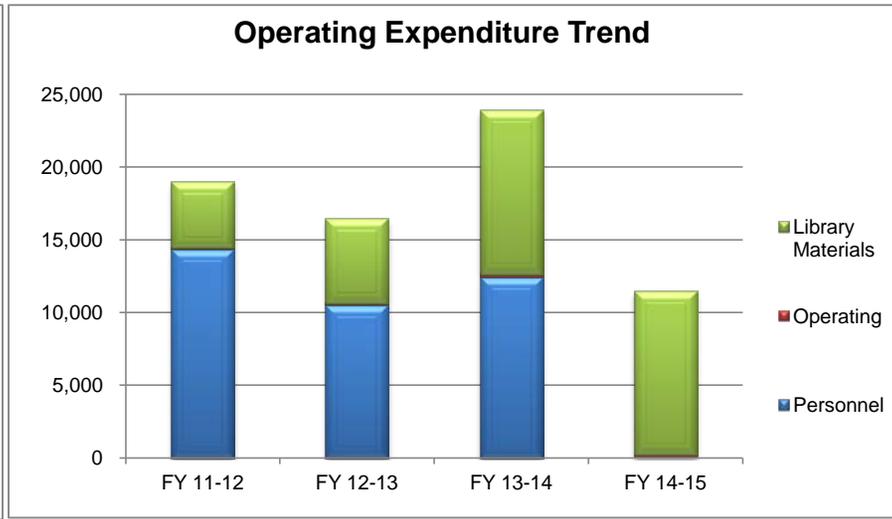
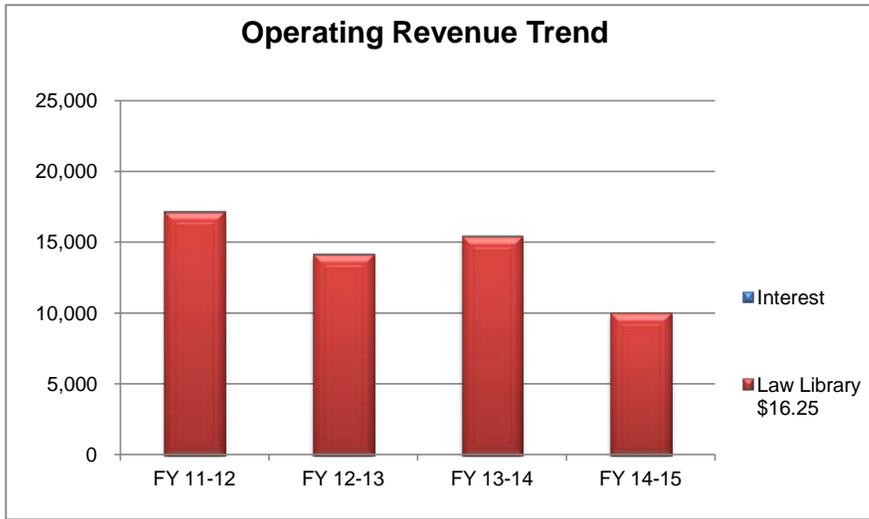
**Flagler County Board of County Commissioners
FY 2014-2015**

LAW LIBRARY - LIBRARY - COMMUNITY SERVICES						SPECIAL REVENUE FUND	
Fund 107	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 3450/3451		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/-	
	Revenues						
359.20-02	Law Library \$16.25	17,096	14,134	15,408	10,000	(5,408)	
361.10-00	Interest	63	62	40	0	(40)	
398.00-00	Less 5% Statutory Reduction	0	0	(770)	(500)	270	
	Sub-Total Revenues	17,159	14,196	14,678	9,500	(5,178)	
399.00-00	Cash Carry Forward	20,856	19,111	15,212	3,000	(12,212)	
	TOTAL FUND REVENUES	38,015	33,307	29,890	12,500	(17,390)	
	Expenses						
714.10-12	Regular Salaries	10,483	7,319	8,954	0	(8,954)	Law Library Fund is no longer funding portion of position
714.xx-xx	Employee Benefits	3,822	3,149	3,454	0	(3,454)	
	Total Personnel Expenses	14,305	10,468	12,408	0	(12,408)	
714.49-18	Bank Analysis Fees	113	141	250	250	0	
	Total Operating Expense	113	141	250	250	0	
714.66-10	Library Materials	4,568	5,869	11,240	11,240	0	Purchase law online database subscription
	Total Capital Outlay	4,568	5,869	11,240	11,240	0	
587.98-11	Reserves	19,029	16,829	5,992	1,010	(4,982)	
	Total Reserves	19,029	16,829	5,992	1,010	(4,982)	
	TOTAL FUND EXPENSES	38,015	33,307	29,890	12,500	(17,390)	Overall Expense Increase/Decrease: -58.18%

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

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 FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Law Library \$16.25	17,096	14,134	15,408	10,000
Interest	63	62	40	0
Cash Carry Forward	20,856	19,111	15,212	3,000
Less 5% Statutory Reduction	0	0	(770)	(500)
Total	38,015	33,307	29,890	12,500
Personnel	14,305	10,468	12,408	0
Operating	113	141	250	250
Library Materials	4,568	5,869	11,240	11,240
Reserves	19,029	16,829	5,992	1,010
Total	38,015	33,307	29,890	12,500

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary-Positions				
Librarian I	0.30	0.30	0.25	0.00
Total Positions	0.30	0.30	0.25	0.00

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

CRIME PREVENTION

SPECIAL REVENUE FUND

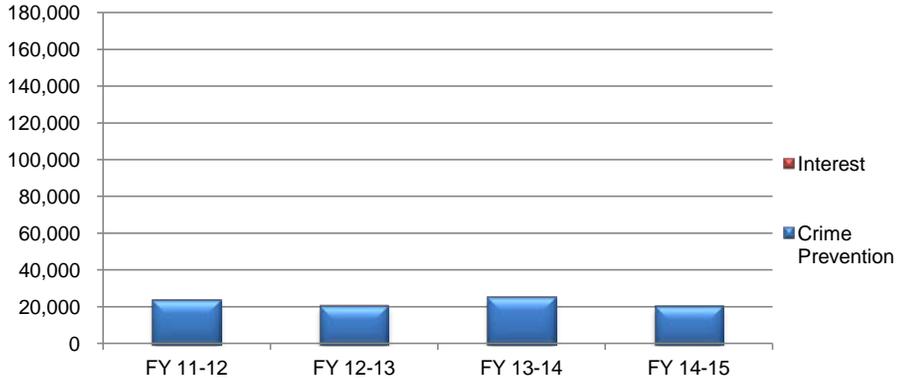
Fund 196	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4300/4600/5000		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+ / (-)	
	Revenues						
359.20-06	Crime Prevention	23,593	20,364	25,000	20,000	(5,000)	
10-00,30-00	Interest/Investments	311	292	300	250	(50)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,265)	(1,013)	252	
399.00-00	Cash Carry Forward	131,296	100,251	70,251	46,822	(23,429)	
	TOTAL FUND REVENUES	155,200	120,907	94,286	66,059	(28,227)	
	Expenses						
31-10,49-18	Bank Analysis Fees	168	200	300	300	0	
521.49-10	Current Charges/Obligations	22,500	13,712	14,000	9,100	(4,900)	Sheriff's Department
521.81-05	Aid to Other Governments	13,281	11,688	12,000	10,200	(1,800)	Family Life Ctr, Flgr Co School Dist. & Juv. Justice
521.91-10	Interfund Transfer	19,000	20,323	14,000	20,700	6,700	Flagler Co Parks & Rec. & Building Dept.
587.98-10	Reserve for Contingency	100,251	74,984	53,986	25,759	(28,227)	
	TOTAL FUND EXPENSES	155,200	120,907	94,286	66,059	(28,227)	

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

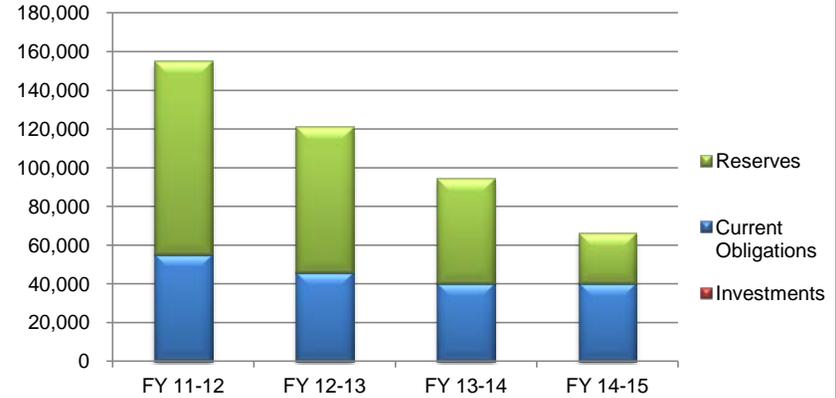
CRIME PREVENTION

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.

The Public Safety Coordinating Council presented and BOCC APPROVED the following funding for FY14-15:

Flagler County Parks & Rec Dept	Carver Gym	\$15,000
Flagler County Building Dept.	Unsafe Bldg.Abatement	\$5,700
Family Life Center	Upgrde Security Camera Systn	\$3,200
Flagler County School Dist	Safer Flagler	\$3,500
Flagler County Juvenile Justice	Community Garden	\$3,500
Flagler County Sheriff	Business Watch Program	\$9,100
		<u>\$40,000</u>

SUMMARY

Revenues

Crime Prevention	23,593	20,364	25,000	20,000
Interest	311	292	300	250
Cash Carry Forward	131,296	100,251	70,251	46,822
Less 5% Statutory Reduction	0	0	(1,265)	(1,013)

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Crime Prevention	23,593	20,364	25,000	20,000
Interest	311	292	300	250
Cash Carry Forward	131,296	100,251	70,251	46,822
Less 5% Statutory Reduction	0	0	(1,265)	(1,013)
	155,200	120,907	94,286	66,059

Expenses

Investments	168	200	300	300
Current Obligations	54,781	45,723	40,000	40,000
Reserves	100,251	74,984	53,986	25,759

	168	200	300	300
	54,781	45,723	40,000	40,000
	100,251	74,984	53,986	25,759
	155,200	120,907	94,286	66,059

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 2011-2012 SHIP funds

SHIP - Down Payment / Closing Cost Assistance

1 applicant received a total of \$29,250.00 in assistance

Home Rehabilitation Assistance

18 applicants received a total of \$297,387.54 in assistance

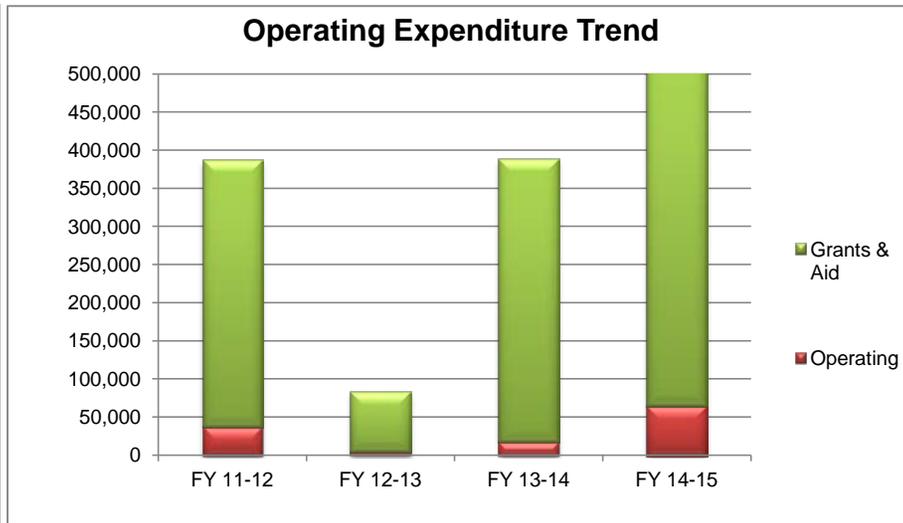
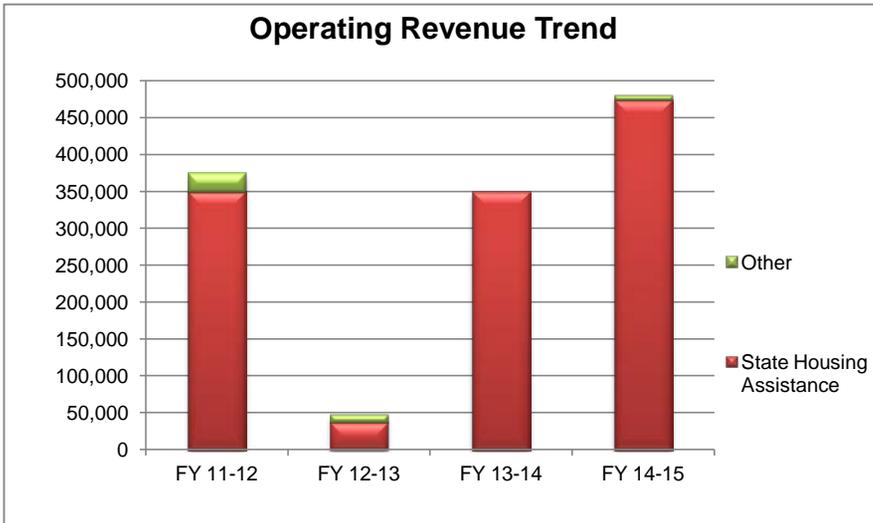
**Flagler County Board of County Commissioners
FY 2014-2015**

SHIP PROGRAM-FINANCIAL SERVICES						SPECIAL REVENUE FUND
Fund 143	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
Dept 1720		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)
	Revenues					
335.51-00	State Housing Assistance	350,000	35,602	350,000	473,577	123,577
361.10-00	Other	24,429	11,508	0	7,000	7,000
399.00-00	Cash Carry Forward	98,751	85,800	38,097	46,423	8,326
	TOTAL FUND REVENUES	473,180	132,910	388,097	527,000	138,903
	Expenses					
559.31-11	Administrative Staff Time	25,000	0	5,000	40,000	35,000
34-10, 31-10	Other Contracted Services/Prof Srvcs	7,930	200	11,852	25,000	13,148
40-10, 54-20	Travel/Conference Seminar	0	558	0	0	0
559.41-10	Communications Recurring	292	266	0	0	0
559.42-01	Postage Expense	134	133	0	0	0
559.46-30	Maintenance Agreements	650	650	0	0	0
559.47-10	Printing & Binding	24	30	0	0	0
559.49-10	Other Current Charges	702	0	0	0	0
559.49-15	Advertising	182	331	0	0	0
559.49-18	Bank Analysis Fees	1,240	980	0	0	0
559.51-10	Office Supplies	391	441	0	0	0
559.51-11	Office Equipment	0	1,123	0	0	0
559.52-10	Gas, Oil & Lubricants	218	0	0	0	0
559.52-12	Other Operating Expenses	106	(25)	0	0	0
559.54-10	Publications/Memberships	200	200	0	0	0
	Total Operating Expenses	37,069	4,887	16,852	65,000	48,148
559.83-53	Primary Residence Buy Assistance	103,786	0	0	286,000	286,000
559.83-54	Replacement Housing Strategy	246,525	78,362	371,245	176,000	(195,245)
	Total Grants & Aids Expenses	350,311	78,362	371,245	462,000	90,755
	TOTAL EXPENSES	387,380	83,249	388,097	527,000	138,903

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

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 FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
State Housing Assistance	350,000	35,602	350,000	473,577
Other	24,429	11,508	0	7,000
Cash Carry Forward	98,751	85,800	38,097	46,423
	473,180	132,910	388,097	527,000
Operating	37,069	4,887	16,852	65,000
Grants & Aid	350,311	78,362	371,245	462,000
	387,380	83,249	388,097	527,000

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

UTILITY REGULATORY AUTHORITY

SPECIAL REVENUE FUND

Fund 120	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 0150		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
361.10-00	Interest	70	70	30	70	40	
398.00-00	Less 5% Statutory Reduction	0	0	(2)	(4)	(2)	
399.00-00	Cash Carry Forward	21,438	21,508	21,508	21,648	140	
	TOTAL FUND REVENUES	21,508	21,578	21,536	21,714	178	
	Expenses						
536.34-10	Other Contracted Services	0	0	6,825	0	(6,825)	
536.49-18	Bank Analysis Fees	0	0	100	0	(100)	
536.44-10	Rentals & Leases	0	0	960	0	(960)	
	Total Operating Expenses	0	0	7,885	0	(1,060)	
587.98-10	Reserve for Contingency	21,438	21,508	13,651	21,714	8,063	
	Total Reserves	21,438	21,508	13,651	21,714	8,063	
	TOTAL FUND EXPENSES	21,438	21,508	21,536	21,714	178	

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
FY 2014-2015**

ECONOMIC DEVELOPMENT

SPECIAL REVENUE FUND

Fund 141 Dept 1720/5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
Revenues							
361.10-00	Interest	438	496	400	400	0	
398.00-00	Less 5% Statutory Reduction	0	0	(20)	(20)	0	
399.00-00	Cash Carry Forward	234,204	233,485	232,065	232,420	355	
TOTAL FUND REVENUES		234,642	233,981	232,445	232,800	355	
Expenses							
559.49-18	Bank Analysis Fees	1,157	961	1,800	1,800	0	
559.82-40	Economic Development Incentives	0	0	230,645	231,000	355	see chart below for programmed incentive
Total Grants & Aids Expenses		1,157	961	232,445	232,800	355	
TOTAL FUND EXPENSES		1,157	961	232,445	232,800	355	

Coastal Cloud Annual Incentive (\$125/job for a period of 4 years = \$500/job)

Annual Jobs	2015	2016	2017	2018	2019	Total
15	\$1,875	\$1,875	\$1,875	0	0	\$7,500
35	\$4,375	\$4,375	\$4,375	\$4,375	0	\$17,500
50	0	\$6,250	\$6,250	\$6,250	\$6,250	\$25,000
100	\$6,250	\$12,500	\$12,500	\$10,625	\$6,252	\$50,000

Project Green Dream Annual Incentive (\$125/job for a period of 4 years = \$500/job)

Annual Jobs	2015	2016	2017	2018	2019	Total
50	\$6,250	\$6,250	\$6,250	\$0	\$0	\$25,000
100	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$50,000
150	\$0	\$18,750	\$18,750	\$18,750	\$18,750	\$75,000
300	\$18,750	\$37,500	\$37,500	\$31,250	\$18,750	\$150,000

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 adopted 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.

Flagler County Board of County Commissioners
FY 2014-2015

CDBG DISASTER RECOVERY PROGRAM-WATER OAK ROAD

SPECIAL REVENUE FUND

Fund 151 Dept 8232	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
	Revenues						
331.27-07	Disaster Recovery Program	231,481	627,858	0	0	0	Project completed in FY13
331.52-01	Supp. Disaster Recovery Emerg. Fund	5,991	301,274	0	0	0	
	TOTAL FUND REVENUES	231,481	627,858	0	0	0	
	Expenses - DRP						
541.63-10	Design & Construction	223,333	625,375	0	0	0	Project #560581 Water Oak Rd. Resurfacing
541.63-77	Engineering Staff Time	8,149	2,483	0	0	0	
		231,482	627,858	0	0	0	
	Expenses - DREF						
541.31-10	Design	0	0	0	0	0	Project #560581 Water Oak Rd. Resurfacing
541.63-10	Construction	5,991	293,324	0	0	0	
541.63-77	Engineering Staff Time	0	7,950	0	0	0	
	Total Capital Projects	5,991	301,274	0	0	0	
	TOTAL FUND EXPENSES	237,473	929,132	0	0	0	

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

Neighborhood Stabilization Program 3 (NSP3)						SPECIAL REVENUE FUND	
Fund 152	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 8303		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
331.51-03	State of Florida NSP Grant	40,102	1,020,291	700,000	10,000	(690,000)	
	TOTAL FUND REVENUES	40,102	1,020,291	700,000	10,000	(690,000)	
	Expenses						
559.34-10	Other Contracted Services	40,102	1,020,291	700,000	10,000	(690,000)	
	Total Operating Expenses	40,102	1,020,291	700,000	10,000	(690,000)	
	TOTAL FUND EXPENSES	40,102	1,020,291	700,000	10,000	(690,000)	

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 8,000 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.
- ❖ Coordinate assessment of wildlife corridor through northern Flagler County with Conservation Trust for Florida.

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

ENVIRONMENTALLY SENSITIVE LANDS (Old Fund)						SPECIAL REVENUE FUND	
Fund 117	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 5200		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
361.10-00	Interest	1,620	1,152	1,800	1,000	(800)	
399.00-00	Cash Carry Forward	686,895	647,423	132,360	628,422	496,062	
	TOTAL FUND REVENUES	688,515	648,575	134,160	629,422	495,262	
537.31-10	Professional Services	4,935	9,881	20,000	20,000	0	
537.49-18	Bank Fees	675	374	800	800	0	
	Total Operating Expenses	5,610	10,255	20,800	20,800	0	
	Rabberman/Moody Boat Launch	0	0	0	500,000	500,000	
537.61-10	Land & Permanent Easements	0	398	113,360	108,622	(4,738)	Undesignated funds
	Total Capital Expenses	0	398	113,360	608,622	(4,738)	
581.91-10	Interfund Transfer to General Fund	35,482	0	0	0	0	Lehigh Rail funds
	Total Interfund Transfer	35,482	0	0	0	0	
	TOTAL FUND EXPENSES	41,092	10,653	134,160	629,422	495,262	

NOTE: Proceeds from the \$6,665,000 Limited Tax General Obligation Bonds, Series 2005 were deposited into this fund for the acquisition of environmentally sensitive lands.

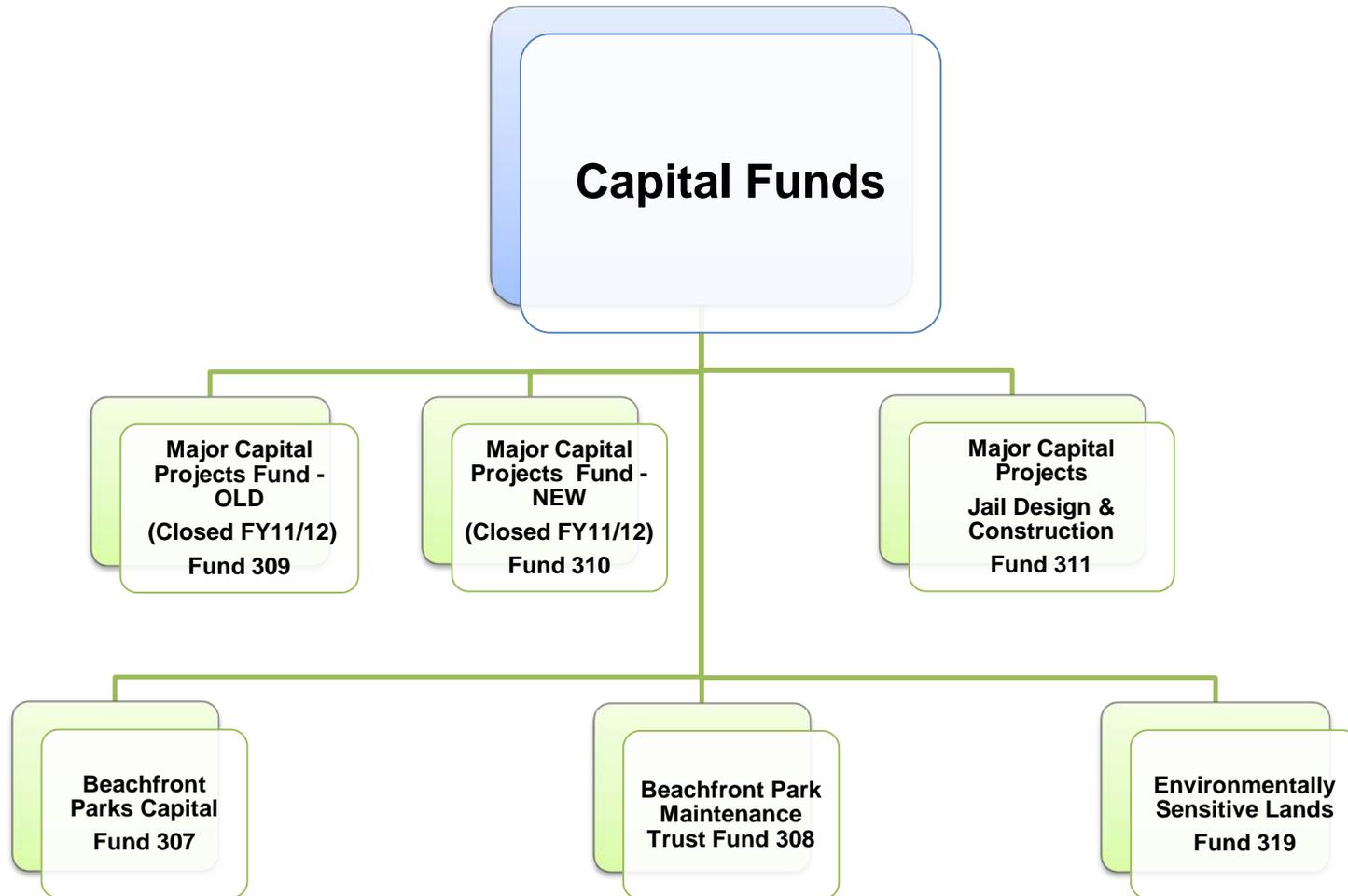
**Flagler County Board of County Commissioners
FY 2014-2015**

ENVIRONMENTALLY SENSITIVE LANDS

SPECIAL REVENUE FUND

Fund 119	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept. 4600/6200/8000		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
331.73-05	FDOT Grant - Bing's Landing Construction	70,000	0	0	0	0	Project #170002
337.70-02	FIND Grant - Bing's Accessibility Improv.	80,310	0	64,040	0	(64,040)	Project #170004, Bing's Accessibility Improvements
311.10-00	Ad Valorem Taxes/Delinquent Taxes	2,575	3,337	0	0	0	
361.10-00	Intererst	2,739	1,963	0	2,000	2,000	
399.00-00	Cash Carry Forward	1,187,614	1,104,723	1,018,489	938,334	(80,155)	
	TOTAL REVENUES	1,343,238	1,110,023	1,082,529	940,334	(142,195)	
	Expenses						
537.31-10	Professional Services	8,587	15,020	10,000	10,000	0	Legal Fees and Title searches
537.49-18	Bank Analysis Fees	450	599	1,000	1,000	0	
581.91-10	Interfund Transfer	0	0	0	50,000	50,000	Transfer to Debt Service Fund 209
537.61-10	Land & Permanent Easements	0	0	517,662	415,573	(102,089)	Undesignated funds
	Total Operating Expenses	9,037	15,619	528,662	476,573	(52,089)	
572.31-10	Bing's Landing North Design	50,800	0	0	0	0	Project #170001
572.63-10	Bing's Landing North Construction	178,679	56,410	0	0	0	Project #170002
572.63-10	Bing's Landing Accessibility Improve.	0	7,160	97,367	7,261	(90,106)	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	7,500	7,500	0	Pending Project #TBD
	Total Capital Expenses	229,479	63,570	553,867	463,761	(90,106)	
	TOTAL EXPENSES	238,516	79,189	1,082,529	940,334	(142,195)	

This fund was created in FY 2010 for the Environmentally Sensitive Lands Program with the remainder of the .25 mills not required for Debt Service. In FY2014-2015 there is a budgeted transfer to the debt service fund (209) because the .25 mills is not sufficient for the debt service.



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

CAPITAL FUNDS SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Revenues					
1/2 Cent Small County Discretionary Sales Tax	0	0	0	1,973,399.00	1,973,399
Interest	7,938	4,756	2,000	4,000	2,000
Grant	0	0	0	0	0
City of Marineland	0	0	0	0	0
Loan Proceeds	0	2,300,000	0	0	0
Interfund Transfer	0	0	0	0	0
Less 5 % Statutory Reduction	0	0	(100)	(98,820)	(98,720)
Cash Carry Forward	4,105,699	2,602,346	2,501,498	6,229,044	3,727,546
Total Revenues	4,113,637	4,907,102	2,503,398	8,107,623	5,604,225
Expenses					
Beachfront Parks (Fund 307)	1,130,247	1,121,638	1,121,351	843,472	(277,879)
Beachfront Park Maintenance (Fund 308)	846,854	837,926	841,144	812,587	(28,557)
Capital Projects Old (Fund 309)	226,828	0	0	0	0
Capital Projects New (Fund 310)	57,190	0	0	0	0
1/2 Cent Discretionary Sales Tax (Fund 311)	0	0	0	6,985,020	6,985,020
ESL-Growth Management (Fund 319)	1,206,230	28,000	540,903	616,096	75,193
Total Expenses	3,467,349	1,987,564	2,503,398	9,257,175	6,753,777
Revenues vs. Expenses	646,288	2,919,538	0	(1,149,552)	(1,149,552)

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

BEACHFRONT PARKS CAPITAL

CAPITAL PROJECT FUND

Fund 307 Dept 6010	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
	Revenue						
361.10-00	Interest	2,802	2,007	1,000	1,500	500	
398.00-00	Less 5% Statutory Reduction	0	0	(50)	(75)	(25)	
399.00-00	Cash Carry Forward	1,127,445	1,119,631	1,120,401	842,047	(278,354)	
	TOTAL FUND REVENUES	1,130,247	1,121,638	1,121,351	843,472	(277,879)	
	Expenses						
572.31-10	Professional Services	517	735	500	1,000	500	PFM investment fees
572.49-18	Bank Analysis Fees	632	397	1,200	800	(400)	
	Total Operating Expenses	1,149	1,132	1,700	1,800	100	
	Jungle Hut Beachside Pavilion Replace	0	0	10,000	0	0	
Proj# 280140	Jungle Hut Road	3,124	0	0	0	0	
Proj# 207140	Trail A Loop	5,956	0	0	0	0	
Proj# 280560	Malacompra Oceanfront Park Improv	387	0	445,663	172,000	(273,663)	Design complete
	Total Capital Expenses	9,467	0	455,663	172,000	(273,663)	See Section 7 for Capital Project Details
587.98-50	Reserve-Future Capital Outlay	1,119,631	1,120,506	663,988	669,672	(456,518)	
	Total Reserves	1,119,631	1,120,506	663,988	669,672	(456,518)	
	TOTAL FUND EXPENSES	1,130,247	1,121,638	1,121,351	843,472	(730,081)	

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
FY 2014-2015**

BEACHFRONT PARK MAINTENANCE

CAPITAL PROJECT FUND

Fund 308	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 4900		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
	Revenues						
361.10-00	Interest	2,091	1,500	1,000	1,500	500	
398.00-00	Less 5% Statutory Reduction	0	0	(50)	(75)	(25)	
399.00-00	Cash Carry Forward	844,763	836,426	840,194	811,162	(29,032)	
	TOTAL FUND REVENUES	846,854	837,926	841,144	812,587	(28,557)	
	Expenses						
572.31-10	Professional Services	388	549	400	600	200	PFM investment fees
572-46-10	Building/Equipment Repairs	0	0	0	27,500	27,500	MalaCompra & Jungle Hut Pavilion Repairs
519.49-18	Bank Analysis Fees	271	278	500	500	0	
572.34-20	Governmental Services	9,769	987	22,000	25,000	3,000	Increase for Mala Compra maintenance
	Total Expenses	10,428	1,814	22,900	53,600	21,086	
587.98-50	Reserve-Future Capital	836,426	836,112	818,244	758,987	(59,257)	
	Total Reserves	836,426	836,112	818,244	758,987	(59,257)	
	TOTAL FUND EXPENSES	846,854	837,926	841,144	812,587	(28,557)	

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 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 2014-2015

MAJOR CAPITAL PROJECTS (OLD) - FUND 309

CAPITAL PROJECT FUND

Fund 309 Dept 6000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	30	0	0	0	0	
399.00-00	Cash Carry Forward	226,798	0	0	0	0	
	TOTAL FUND REVENUES	226,828	0	0	0	0	FUND CLOSED IN FY12
	Expenses						
512.31-10	Professional Services	38	0	0	0	0	
519.49-18	Bank Analysis Fees	145	0	0	0	0	
519.34-10	Other Contracted Services	0	0	0	0	0	
581.49-18	Interfund Transfer to close fund	6,779	0	0	0	0	
	Total Non Project Costs	6,962	0	0	0	0	
512.63-10	Complex Site Costs	219,866	0	0	0	0	Project #630631 Two Generators for GSB
	Total Capital Projects	219,866	0	0	0	0	
	TOTAL FUND EXPENSES	226,828	0	0	0	0	

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

MAJOR CAPITAL PROJECTS (NEW) - FUND 310

CAPITAL PROJECT FUND

Fund 310	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 6000/6010		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+ / (-)	
	Revenues						FUND CLOSED FY12
334.49-13	FDOT JPA SR100 Sidewalks	0	0	0	0	0	
331.49-17	FDOT - US1 Sidewalk	0	0	0	0	0	ALL CAPITAL PROJECTS MOVED TO
331.49-20	Princess Place Bridge #734090	0	0	0	0	0	GENERAL FUND 001-6000 AND 001-6010 AND
331.73-03	FDOT LAP Agreement Lehigh Trail Head	0	0	0	0	0	OTHER FUNDS AS APPROPRIATE
334.49-14	FDOT - SR100 Sidewalk to Roberts	0	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	0	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	0	0	0	0	0	
361.10-00	Interest	0	0	0	0	0	
381.03-00	Interfund Transfer - General Fund	0	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	0	0	
399.00-00	Cash Carry Forward	57,190	0	0	0	0	
	TOTAL FUND REVENUES	57,190	0	0	0	0	
	Expenses						
519.49-18	Bank Analysis Fees	0	0	0	0	0	
581.91-10	Interfund Transfer	57,190	0	0	0	0	
	Sub-Total Expenses	57,190	0	0	0	0	
	Capital Projects						
519.31-10	Armand Beach Maint.	0	0	0	0	0	Project #090023
572.63-57	FCRA Ball Field Improvements	0	0	0	0	0	Project #320010
519.63-10	Rima Ridge Fire Station	0	0	0	0	0	Project #960460
519.63-10	Facilities A/C Replacement	0	0	0	0	0	Project #630125
519.63-10	Facilities Roof Replacement	0	0	0	0	0	Project #630570
572.63-10	Hammock CC	0	0	0	0	0	Project #205110
572.63-58	River To Sea Caretakers Residence	0	0	0	0	0	Project #325040
519.31-10	Marineland Acres Drainage	0	0	0	0	0	Project #285081
519.63-77	Princess Place Styles Bridge Improv.	0	0	0	0	0	Project #310082
572.63-xx	Bull Creek Park Improvements	0	0	0	0	0	Project #875153
572.63-xx	Lehigh Trail Head Design	0	0	0	0	0	Project #445575
541.63-xx	US 1 Sidewalk Improvements	0	0	0	0	0	Project #517141
572.34-10	Bing's Landing Dredging	0	0	0	0	0	Project #170029
541.XX-XX	SR 100 Sidewalks to Bulldog	0	0	0	0	0	Project #513141
541.XX-XX	SR 100 Sidewalks Phase 2 & 3	0	0	0	0	0	Project #514141
	Sub-Total Capital Projects	0	0	0	0	0	
	TOTAL FUND EXPENSES	57,190	0	0	0	0	

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

MAJOR CAPITAL PROJECTS - FUND 311 - 1/2 CENT DISCRETIONARY SALES TAX

CAPITAL PROJECT FUND

Fund 311	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
Revenues							
312.61-00	1/2 Cent Small County Discretionary Sales Tax	0	1,422,498	1,726,675	1,973,399	246,724	
361.10 & 31	Investment Income (Loss)	0	(1,302)	0	0	0	
381.00-00	Interfund Transfer	0	0	0	1,149,552	1,149,552	
384.01-00	Loan Proceeds	0	2,300,000	0	0	0	
398.00-00	5% Statutory Reduction	0	0	(97,084)	(98,670)	(1,586)	
399.00-00	Cash Carry Forward	0	0	2,005,500	3,960,739	1,955,239	
	TOTAL FUND REVENUES	0	3,721,196	3,635,091	6,985,020	3,349,929	
Expenditures							
Dept 6000 Capital Improvements							
529.31-10	Professional Services	0	18	0	1,500	1,500	
529.31-10	800 MHz Consultant	0	0	0	100,000	100,000	Prj. #TBD
529.31-10	GSB Parking Expansion - Design & Permitting	0	0	0	50,000	50,000	Prj. #611550
529.31-10	Stormwater Backbone System	0	0	0	110,000	110,000	Prj. #285361
529.31-10	GSB Audio Video Equipment (with School Board)	0	0	0	225,000	225,000	Prj. #611990
529.31-10	Fairground Improvements/Upgrades Design	0	0	0	50,000	50,000	Prj. #320569
522.61-10	Westside Fire Station (Land Acquisition & Design)	0	0	0	345,000	345,000	Prj. #995630
541.63-10	Roberts Road Overflow Parking for Wadsworth Park	0	0	0	145,000	145,000	Prj. #535550
571.31-10	Southern Library Design	0	0	0	400,000	400,000	Prj. #612558
	Total Dept 6000 Capital Improvements	0	18	0	1,426,500	1,426,500	
Project #645555 Jail Expansion							
529.31-10	Professional Services	0	0	1,300,000	740,050	(559,950)	
529.63-77	Engineering Staff Time	0	0	30,000	15,000	(15,000)	
	Total Jail Expansion Project	0	0	1,330,000	755,050	(574,950)	
Project #646630 Sheriff's Operations Center							
529.31-10	Professional Services - Design	0	3,429	0	194,990	194,990	
529.63-77	Engineering Staff Time	0	0	0	10,000	10,000	
529.62-10	Land/Building	0	1,230,036	2,305,091	100,000	(2,205,091)	
	Total Sheriff's Operations Center	0	1,233,465	2,305,091	304,990	(2,000,101)	
Dept 6010 Recreation							
572.62-10	Island House Restoration	0	0	0	342,500	342,500	Prj. #310110
572.62-10	Princess Place Park Barn Restoration	0	0	0	440,000	440,000	Prj. #310039
	Subtotal Dept 6010 Recreation	0	0	0	782,500	782,500	
Dept 6011 River to Sea Cottages							
572.62-10	River to Sea Preserve Eco-Cottages	0	0	0	950,000	950,000	Prj. #325085
Dept 6012 Princess Place Cottages							
572.62-10	Princess Place Eco-Cottages (FDEP/Research/Tourism)	0	0	0	390,000	390,000	Prj. #310085
Dept 6014 Carver Gym Expansion							
572.62-10	Carver Gym Expansion	0	0	0	90,000	90,000	Prj. #180557

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	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES + / (-)	COMMENTS
Dept 6015	Justice Center Sewer Repair						
519.63-10	Justice Center Sewer Repair	0	0	0	135,000	135,000	Prj. #610361
519.63-10	Engineering Staff Time	0	0	0	15,000	15,000	
	Total Justice Center Sewer Repair		0	0	150,000	150,000	
	Reserves						
587.98-50	Reserve	0	2,487,713	0	2,135,980	2,135,980	
	TOTAL FUND EXPENDITURES & RESERVE	0	3,721,196	3,635,091	6,985,020	3,259,929	

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

ENVIRONMENTALLY SENSITIVE LANDS

CAPITAL PROJECT FUND

Fund 319 Dept 6200	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	3,015	1,249	0	1,000	1,000	
399.00-00	Cash Carry Forward	1,849,503	646,289	540,903	615,096	74,193	
	TOTAL FUND REVENUES	1,852,518	647,538	540,903	616,096	75,193	
	Expenses						
572.31-10	Professional Services	119,200	26,928	1,000	1,000	0	
572.49-18	Bank Analysis Fees	757	630	1,000	1,000	0	
573.40-10	Travel Expenses	2,017	442	0	75,000	75,000	Pelicer Flats escrow expenses
572.61-10	Land & Permanent Easements	0	0	538,903	539,096	193	
	Total Capital Expenses	121,974	28,000	540,903	616,096	75,193	
537.71-30	Principal on Loan	1,000,000	0	0	0	0	Land Mitigation payment
537.72-30	Interest on Loan	84,256	0	0	0	0	
	Total Debt Service Expenses	1,084,256	0	0	0	0	
	TOTAL FUND EXPENSES	1,206,230	28,000	540,903	616,096	75,193	

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 Pelicer Flats property. Pelicer Flats was purchased in FY11 for \$3.25M.



APPROVED BUDGET FY 2014-2015