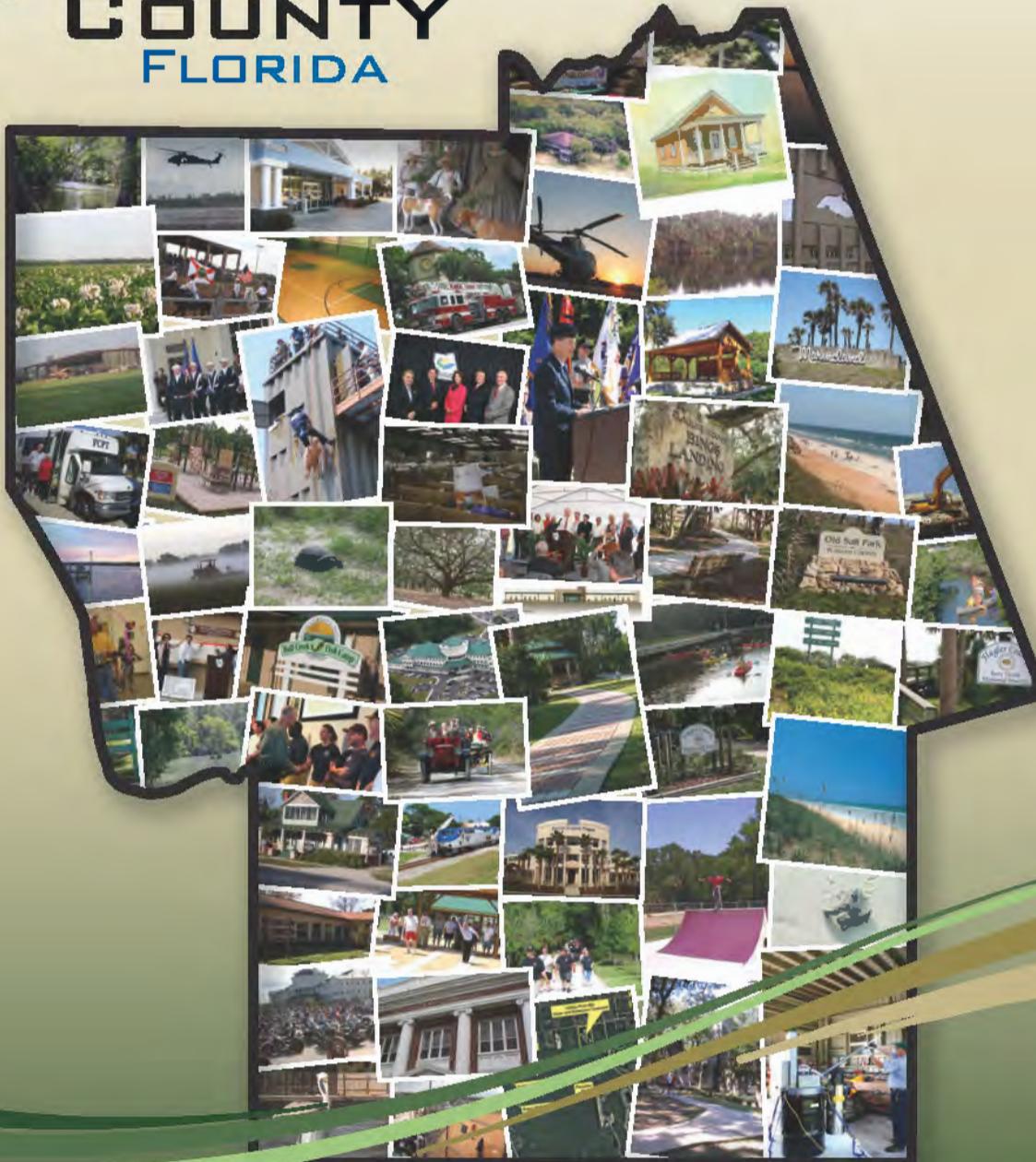




FLAGLER COUNTY FLORIDA



**FISCAL YEAR 2014-2015
ADOPTED BUDGET**

FLAGLER COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS

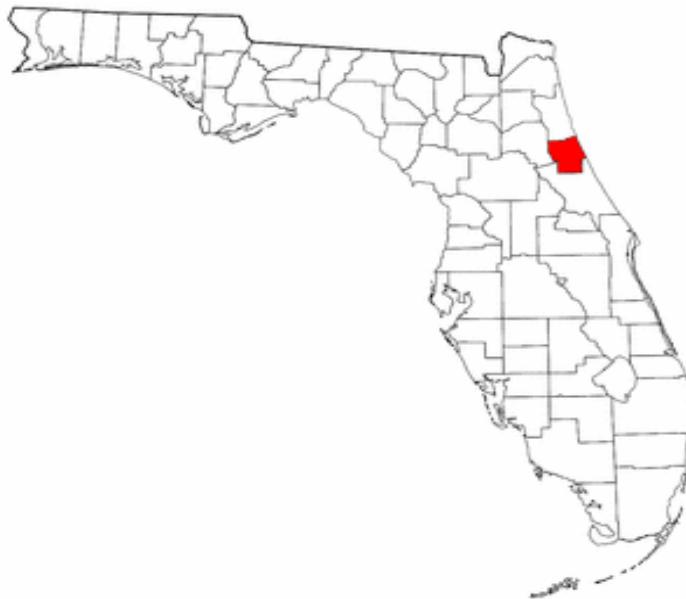
APPROVED BUDGET

FISCAL YEAR 2014/2015
October 1, 2014 – September 30, 2015

About Flagler County

GEOGRAPHY

Located on the northeast coast of Florida, Flagler County is 31 miles south of St. Augustine and 24 miles north of Daytona Beach. The county is bordered by St. Johns County to the north, Putnam County to the west, Volusia County to the south, and the Atlantic Ocean to the east. Flagler County is about 23 miles wide at its widest point east to west, and 29 miles long at its longest point north to south. Flagler County occupies approximately 571 square miles consisting of 485 square miles of land area and 86 square miles of water area. With a population of 95,696 (2010 U.S. Census), the county is comprised of five municipalities – Palm Coast, Flagler Beach, Beverly Beach, Bunnell and Marineland. The County's municipalities have incorporated roughly 48% of the land area within Flagler County. While the bulk of the County's population lives in Palm Coast, its largest city (by geography) is Bunnell. About 52% of the land area within Flagler County remains unincorporated. There is a developed and connected roadway system providing access to SR A1A, Interstate 95, U.S. 1 and SR 100. The Intracoastal Waterway, which bisects the eastern portion of Flagler County is navigable from Miami to Canada's St. Lawrence Seaway. The Atlantic Ocean can be accessed at Ponce Inlet to the south or St. Augustine to the north. The Atlantic Ocean beachfront area is 18 miles long with pristine beaches. There are over 40 parks and preserves, and more than 90 miles of trails for hiking, biking and paddling. Flagler County is a desirable destination for tourists, visitors, businesses and residents.



About Flagler County

HISTORY

Flagler County, named after the famous railroad builder Henry Flagler, was created in 1917 from portions of Volusia and St. Johns Counties. The story of Flagler County is rich in American History, beginning with the Native Americans who migrated seasonally collecting resources along the eastern shoreline. It is believed that The Timucuan Indians were among the area's earliest inhabitants, who settled in Northeast Florida as early as 2000 BC. European settlement in Flagler County began during the time of the Spanish occupation of St. Augustine. During the subsequent British occupation, "Kings Road" was built connecting South Georgia with the Turnbull Colony at New Smyrna, providing greater access to the area. Portions of this road remain today, as Old Kings Road, and it still serves as one of Flagler County's major north-south corridors.

The City Of Bunnell, is the county seat for Flagler County and one of the oldest communities on the east coast of Florida. Officially incorporated as a town in 1913, and a city in 1924, Bunnell's history dates back to the 1880's. As with many Florida communities, Bunnell's history is tied to the railroad industry. The area grew in time with small farms that successfully raised sugar cane, corn, sweet potatoes, cucumbers and hay. Flagler Beach became incorporated in April on 1925 and has grown from a sleepy fishing village to a unique seaside community that has retained much of its original charm. The city is home to six miles of uncrowded beaches, great fishing spots (including the Flagler Beach Municipal Pier), restaurants, gift shops and recreational facilities. Palm Coast, which was developed by ITT Corporation in 1969, is now home to 78,740 residents. The project, operated by ITT Community Development Corporation, targeted retirement age urban residents and professionals from the North and Midwest by offering slices of land cut from miles of forest, and the promise of a 500-mile infrastructure of roads, utilities and sewer line. As a result, Palm Coast became the largest planned unit development in Florida history.

CLIMATE

Over the course of a year, the temperature reaches 80 degrees by mid April and remains in the 80's until mid October. The climate is a warm and humid temperature with hot summers and precipitation that is moderate to light rain. On average, there are 225 sunny days per year. There is plenty of sunshine to enjoy the beaches, recreational activities, or spending the day enjoying one of the many county parks and preserves.

GOVERNING THE COUNTY

Flagler County's government is configured to be responsive and accessible to the general public. The County, is governed by an elected five-member Board Of County Commissioners. In addition to the Commissioners, citizens also elect five Constitutional Officers: Tax Collector, Property Appraiser, Clerk Of The Circuit Court, Sheriff and Supervisor Of Elections. The County's administrative departments are housed under

About Flagler County

the purview of the County Administrator and include Road & Bridge, Community Services, Growth Management, Financial Services, General Services, Emergency Services and Engineering.

POPULATION

According to the 2010 Census figure for Flagler County the population stood at 95,696 residents. This was a 92 percent increase from the year 2000. Flagler County has been named as the fastest growing county in the U.S. by percentage of the 2000 population, having grown by over 53% in a five-year period. Flagler County has a 2013 population of 99,956 and is projected to grow to a population of 114,700 by 2015. The median age of all Flagler County residents is 47.5 years. 24.5 % of the population is age 65 or over, and 19.9 % of the population is under the age of 18.

EDUCATION

Flagler County Public Schools enroll about 13,000 students per school year. This includes two public high schools, 5 elementary schools and 2 middle schools. In addition, there is a college campus in Palm Coast which is a branch of Daytona State College.

ECONOMY

As the economy has started to improve and stabilize, Flagler County government continues to operate on a conservative budget. Enthusiasm in the Flagler County market is growing steadily and unemployment numbers are falling, as new businesses continue to open and local tourism continues to progress. The residential construction industry and agriculture-related businesses continue to be important elements of Flagler County's economy. According to the latest information, the four largest employers in the private sector are Florida Hospital Flagler, Palm Coast Data, Publix Supermarkets and Hammock Beach Resort. The median household income in Flagler County is \$49,159, which is 12.3% above the state average of \$44,755. Likewise, the percentage of Flagler County residents living below the poverty level is 11.3%, well below the state average of 15.0%. Flagler County will continue to balance the growth and protect the environment while providing high quality services that are in the best interest of the residents and community.

**Board of County
Commissioners**
1769 E. Moody Blvd Bldg 2
Bunnell, FL 32110



www.flaglercounty.org
Phone: (386)313-4001
Fax: (386)313-4101

October 1, 2014

Honorable Chairman and County
Commissioners
Flagler County, Florida

Dear Commissioners:

In accordance with the provisions of Sections 129.03(3) and 200.065(2), Florida Statutes, it is my pleasure to present the Approved 2014-2015 budget for Flagler County, Florida, in the amount of \$176,403,753.

As approved, the county wide and dependent special taxing district budgets for fiscal year 2014-15 are as follows:

Taxing Entity	Fiscal Year 2014-15 Budget
County Wide Budget	\$146,398,847
Transportation Impact Fee Funds	26,843,628
Parks Impact Fee Funds	542,112
Municipal Services Fund	707,585
Building Department Fund	1,075,194
Daytona North Service District Fund	786,138

Rima Ridge Mosquito Control District Fund	24,445
Espanola Mosquito Control District Fund	9,185
Bimini Gardens Road Maintenance Fund	16,619
Totals - All Taxing Entities	<u>\$176,403,753</u>

This approved budget is the culmination of a process that included careful consideration of the goals of the Board of County Commissioners, analysis of current and desired service levels, and availability of funds. Departments initially submitted budgets. The Financial Services Department, Department Directors and the County Administrator then reviewed the initial requests and adjusted the budget as necessary to meet the County's needs, while still maintaining fiscal responsibility. I believe the approved budget for Fiscal Year 2014-15 reflects your priorities and direction. We held a series of budget workshops and two public hearings to allow opportunities for citizens to address their concerns and priorities before final decisions were made. The first Truth in Millage (TRIM) Public Hearing was held on Thursday, September 4, 2014 and the 2nd and Final Public Hearing was held on Tuesday, September 18, 2014.

The preparation of this budget document was accomplished at a time when Flagler County is beginning to rebound from a period of economic uncertainty and expanded demands for service. Property values have begun to slowly increase over the past two years and there has been a slight increase in both residential and commercial construction.

The document presented to you is a financially strong budget that was prepared to address state mandates that continue to dictate expenditures for local governments.

With your leadership, we have ridden the wave of what has been one of the biggest downturns in the economy this county has seen. We dealt with these difficulties by reducing staff, adjusting our self-insured health insurance plan, and surgically cutting budgets throughout the County, while providing minimal service changes to the public.

This streamlining of expenses allowed Flagler County to fund necessary capital equipment and technology replacements during the lean years, pursue economic development projects, increase the fund balance reserve to \$4,575,325 and still do quality capital projects within every municipality of the County.

The County has been able to; maintain emergency disaster, and helicopter replacement reserves. Departments have continued to hold the line on expenditures while still providing the level of service our citizens expect.

This approved budget is the result of a process that included careful consideration of the goals of the Board of County Commissioners, analysis of current and desired service levels, and availability of funds.

The countywide operating millage rate is approved at 7.975 mills, 100% of which is being used to fund the General Fund. The General Fund millage rate of 7.975 mills will generate a total of \$49,571,268 (@ 95%), which is an increase of \$2,454,075 or 5.21% from the amount of property tax revenue included in the adopted fiscal year 2013-14 budget. The approved countywide operating millage rate of 7.975 mills is 4.26% above the rolled back rate of 7.6492 mills and represents a decrease of 0.0156 mills from the 7.9906 mills levied in fiscal year 2013-14.

A more detailed discussion of the significant features of the approved budget follows:

Comments on Estimated Revenues and Other Receipts

Millage Rate – The approved fiscal year 2014-15 general fund budget includes an approved millage rate of 7.975 mills.

In the approved fiscal year 2014-15 budget for the general fund, property taxes represent 83% of the current year revenues

in the general fund (i.e. total available resources of \$69,333,389 less cash carried forward of \$9,281,773).

Based on certified fiscal year 2014-15 taxable values, which were received from the Property Appraiser on July 1, 2014, the following is a summary of the property tax revenues included within the approved fiscal year 2014-15 budget:

<u>Fund</u>	<u>Approved Millage Rate</u>	<u>Ad Valorem Tax Revenue @100%</u>
General Fund	7.975 Mills	\$52,180,283
<u>Debt Service Funds:</u>		
2005 ESL	0.0841 Mills	555,265
2009 ESL	0.1243 Mills	813,293
2010 ESL	0.0416 Mills	272,188
2005 General Oblig. Bonds	0.3140 Mills	2,054,496
Totals – All Funds	8.5390 Mills	\$55,870,525

Non-Ad Valorem (Per Parcel or Per Front Foot) Assessment Revenues – As presented, the approved fiscal year 2014-15 budget includes a total of \$1,578,961 in non-ad valorem (per parcel or per front foot) special assessment revenues which will be collected by the tax collector as a part of the tax bill process. The specific amounts included within the budget document are as follows:

<u>Taxing Entity</u>	<u>FY 2014-15 Special Assessments</u>
Residential Solid Waste Collection Fund	\$ 1,305,681

Daytona North Service District Fund	264,080
Rima Ridge Mosquito Control Fund	2,400
Espanola Mosquito Control Fund	1,200
Bimini Gardens MSTU Fund	5,600
Total	<u>\$1,578,961</u>

Sales and Use Taxes – The approved fiscal year 2014-2015 budget contains a total of \$5,998,752 in sales and use taxes from the following sources:

<u>Description</u>	<u>Approved Fiscal Year 2014-15 Revenues @100%</u>
Local Government Half-Cent Sales Tax	\$ 2,195,839
Local Option Small County Half-Cent Sales Surtax	1,973,399
Local Communications Services Tax	206,514
Local Option Tourist Development Tax (4%)	1,623,000
Total	<u>\$ 5,998,752</u>

Estimated proceeds from the Local Government Half-cent Sales Tax Clearing Trust Fund of \$2,195,839 have been included in the approved fiscal year 2014-15 budget. This represents an increase of \$172,109 from the \$2,023,730 included in the fiscal year 2013-14 budget.

Included in the approved FY14-15 budget is \$1,973,399 from the Local Option Small County Sales Surtax. This represents an increase of \$ 246,724 from the \$1,726,675 included in the fiscal year 2013-14 budget. These proceeds are budgeted in a Capital Projects Fund which includes expenditures for projects such as the Jail Expansion and Sheriff's Operations Center.

The amount of proceeds expected to be received from the Local Communications Services Tax is expected to increase in fiscal year 2014-15 compared to fiscal year 2013-14. A total of \$197,493 was included in the approved fiscal year 2013-14 budget from this source. This amount is expected to increase by \$9,021 to \$206,514 in fiscal year 2014-15.

The \$206,514 proceeds from the Local Communications Services Tax are being utilized in the Debt Service Fund for Capital Improvement Revenue Bonds issued in 2005 for construction of the General Services Administration Building.

It is anticipated that the amount of tourist development tax revenues generated will increase by approximately \$195,000 over the previous fiscal year. Included in the approved fiscal year 2014-15 is \$1,623,000 from Local Option Tourist Development Tax.

Pursuant to the provisions of Flagler County Ordinance Number 2010-11, funds generated from the tourist development tax are to be allocated to the following categories:

Category	Percentage
Capital Projects (Fund 109)	22.50%
Promotions & Advertising (Fund 110)	66.25%
Beach Restoration & Maintenance (Fund 111)	11.25%
Total	100.00%

Motor Fuel Taxes – A total of \$2,448,582 is included within the proposed fiscal year 2014-15 budget in motor fuel tax revenues. This amount may be summarized as follows:

Description	Approved Fiscal Year 2014-15 Revenues @100%
Local Option Fuel Tax	\$ 444,789
Constitutional Fuel Tax	1,108,736
County (Seventh-Cent) Fuel Tax	488,687
Ninth-Cent Fuel Tax	406,370
Total	\$2,448,582

The \$2,448,582 included from these sources in the approved fiscal year 2014-15 budget represents an increase of 2.1% from the \$2,397,912 included in the fiscal year 2013-14 budget.

Each of the four types of motor fuel tax revenues have limitations as to how they can be utilized, for example, the

constitutional fuel tax is generally limited to contracted road construction and reconstruction. Please note that through cooperative agreements between Flagler County and the Flagler County municipalities, the proceeds of the six cent local option fuel tax is remitted by the State Department of Revenue directly to the County and the Cities. For fiscal year 2014-15, the distribution percentages are as follows:

Entity	Fiscal Year 2014-15 Distribution
Town of Beverly Beach	0.25%
City of Bunnell	2.65%
City of Flagler Beach	4.10%
Town of Marineland	0.00%
City of Palm Coast	73.50%
Flagler County	19.50%
Total	100.00%

Licenses, Permits, and Fees – The amounts included within the fiscal year 2014-15 budget from these sources total \$500,000 which represents an increase of \$91,000 from the 409,000 included within the adopted fiscal year 2013-14 budget. This revenue category includes a number of different sources including building permit fees and right of way utilization fees.

Cash Carry Forward (Fund Balance) or Net Assets – These amounts are defined as the expected amounts that the preceding year's actual receipts exceed expenditures.

These amounts are generally used to fund the various budgets until receipt of ad valorem tax and non-ad valorem per parcel assessment revenues, which normally occurs in November or early December. The approved fiscal year 2014-15 budget includes a total of \$45,941,338 in fund balance (or Net Assets) brought forward, which represents 26% of the total approved budget of \$176,403,753. Nearly 74% of the budgeted amount of fund balance (Net Assets) brought forward are included in 10 funds, which may be summarized as follows:

Fund	Budgeted Fund Balance
General Fund	\$9,281,773
Constitutional Gas Tax Fund	2,266,680
Tourist Development Funds	3,750,991
Environmentally Sensitive Lands Funds	2,181,852
Transportation Impact Fee (Old East) Fund	2,694,914
Transportation Impact Fee (Palm Coast) Fund	1,988,427
Capital Construction Sinking (Debt Service) Fund	3,172,865
½ Cent Discretionary Sales Tax Fund	3,960,739
Solid Waste Fund	1,924,020
Health Insurance (Internal Service) Fund	2,624,699
Subtotal	\$33,846,960

All other Funds	12,094,378
Totals – All Funds	\$45,941,338

Debt Proceeds – The FY2014-15 Budget does not include the Debt Service and Capital Project Funds that will be created in connection with the anticipated bond issue for construction of the Jail Expansion and Sheriff's Operation Center. A Budget Resolution will be prepared during FY2014-15 for the estimated \$25,000,000 Capital Improvement Bonds. Design for these capital projects is included in the ½ Cent Discretionary Sales Tax Fund budget.

Comments on Expenditures

Personal Services – As included in the approved fiscal year 2014-15 budget, appropriations for personal services total \$20,387,021, which represents an increase of \$1,194,955 from the \$19,192,066 included in the approved fiscal year 2013-14 budget. The increase is primarily attributable to the 1% salary increase included in the FY2014-15 budget. There were also increases in the retirement rate contributions required by the State of Florida Retirement System (FRS).

Employer retirement contributions included in the approved fiscal year 2014-15 budget total \$1,831,922 which represents an increase of \$192,991 from the \$1,638,931 in the approved fiscal year 2013-14 budget.

The following is a retirement rate comparison from last fiscal year to the current approved budget:

Employee Class	Rates For Fiscal Year	
	2013-14	2014-15
Regular	6.95%	7.41%
Special Risk	19.06%	19.86%
Elected Officers	33.03%	43.28%
Senior Management	18.31%	21.18%
DROP	12.84%	12.36%

The increased rates were based on the 2013 actuarial valuation and uniform blended rates recommended by the consulting actuary for the State of Florida.

As presented, the Approved Budget includes a total of 324.05 full time equivalent (FTE) positions in Flagler County Board of County Commissioner departments (i.e. excluding constitutional officers). This represents an increase of 15.10 FTE from the 308.95 FTE positions included in the fiscal year 2013-14 budget. Four of the additional FTEs are due to the creation of the new Innovation Technology Department which services the Sheriff as well as the Board of County Commissioners. Three new Firefighter/Paramedics were added for Emergency Services.

As included in the fiscal year 2014-15 budget, there is a total of \$787,482 in budgeted overtime costs. This represents an increase of \$51,233 from the \$736,249 included in the fiscal year 2013-14 budget. Over 93% of the budgeted overtime is included in the Emergency Services Department for Fire Services, in both regular and special overtime.

We are expecting the cost of the County's fully insured workers' compensation program to decrease slightly. The cost of this program is allocated on the basis of the manual premium rates established by the State of Florida. For employees of the Board of County Commissioners only, total workers compensation premiums are expected to decrease by \$7,594 from \$418,972 in the adopted fiscal year 2013-14 budget to \$411,378 in the fiscal year 2014-15 budget.

The County presently provides health care coverage to all full time employees through a self insured health care program, which provides for the payment of employee health and medical claims and is managed by the County and a third party administrator. Key components of the program include a prescription medication plan, and a Preferred Provider Organization (PPO).

Other efforts to keep medical cost trends at a minimum include the Employee Health Clinic which opened in late November, 2011. The clinic offers primary care services to covered employees and their covered dependents at no cost. These services include physician services, blood work and dispensing of certain maintenance medications. Utilization of the clinic has increased such that the hours of operation were expanded from 24 hours per week to 40 hours per week during fiscal year 2011-12. The Clinic was also relocated during FY2013-14 from the Emergency Operations Center to a separate building that became available during the fiscal year located on the premises. The cost of renovation for the

Employee Health Clinic was included in the Health Insurance Fund.

In addition, the fiscal year 2014-15 budget as approved includes offering Wellness Incentives to all employees enrolled in the health plan. A Flexible Spending Account will be established for those that participate in certain Wellness Programs. Up to \$100 per covered individual will be deposited in the account for the employee to use toward out-of-pocket medical costs. These funds do not rollover year to year and the county does not incur an expense unless the employee meets established criteria.

The County has historically funded the cost to provide health care coverage for the employee plus a substantial portion of the additional cost of providing dependent health care coverage as a flat amount per employee (i.e. without regard to the cost of providing the service or the dependent care option selected). The amount per employee funded historically is as follows:

Fiscal Year	Amount Budgeted Per Employee
2007-08	\$10,000
2008-09	9,000
2009-10	8,000
2010-11	8,175
2011-12	8,300
2012-13	8,300
2013-14	8,500
2014-15	8,500

The total amount budgeted in the Insurance Fund has decreased by \$435,070 from \$9,637,205 in the Approved FY2013-14 budget to \$9,202,135 in the FY2014-15 budget.

By September 30, 2014, we believe the retained earnings balance in the health insurance fund will be \$2,624,699. The County will continue to monitor this fund. It would be our intention to utilize any undesignated balance of retained earnings (i.e after subtracting the estimated amount necessary to pay for claims incurred but not paid) for the purpose of creating a method of stabilizing the premiums charged for participation in the health care program.

Operating Expenses – Total operating expenditures budget increased \$352,584 from \$26,483,734 in fiscal year 2013-14 to \$26,836,318 in the fiscal year 2014-15 budget. Largely due to the ½ Cent Discretionary Sales Tax Fund which has a full year of revenue and expenditures in FY2014-15.

Constitutional Officers – As included in the approved fiscal year 2014-15 budget, the total funding support recommended for the Flagler County Constitutional Officers represents an increase of \$919,341 from \$25,265,214 in the fiscal year 2013-14 budget, to \$26,184,555 in the fiscal year 2014-15 budget. The funding provided to each of the five constitutional officers may be summarized as follows:

<u>Constitutional Officer</u>	<u>Funding</u>
Sheriff	\$ 19,569,739
Property Appraiser	2,080,683
Tax Collector	2,428,371
Clerk of the Circuit Court	1,226,175
Supervisor of Elections	718,689
Judicial/Other	160,898
Total	\$26,184,555

Capital Outlay – The \$1,663,631 in Capital Outlay Expenditures included in the approved fiscal year 2014-15 budget represents an increase of \$13,133 from the \$1,650,498 included in the fiscal year 2013-14 budget.

Capital Improvement Program – The approved Capital Improvement Program for this fiscal year totals just over \$38.4 million dollars with 11 minor projects and 48 major projects. Major Capital projects include replacement of bridges and widening and resurfacing County Road 305, resurfacing of county roads, Bunnell Elementary Trails sidewalk improvements, design and construction of Matanzas Woods Interchange, park improvements at Princess Place, Betty Steflik Park, Jail Expansion, Sheriff's Operation Center and MarineLand Acres Drainage as well as various Airport projects. A detailed listing of these projects is provided in section 7 of this document. The following summarizes the Major Capital Projects by function:

<u>Project</u>	<u>Fiscal Year 2014-15</u>	<u>Budget</u>
Parks, Trails, Sidewalks and Libraries	\$ 5,287,384	
Roads and Bridges	21,373,306	
Utility		

Airport	8,109,836
County Buildings and Structures	3,022,540
Canals and Drainage	655,714
Total	\$ 38,448,780

The majority of the funding for these projects comes from state and federal grants. Other major sources include Impact Fees, Gas Taxes and the General Fund.

Debt Service – Debt service includes the costs of liquidating long-term liabilities of the County, such as principal and interest on bond issues and notes and contracts payable and related expenditures. The debt service expenditures of \$5,561,831 included in the approved fiscal year 2014-15 budget represents a decrease of \$509,785 from the \$6,071,616 included in the fiscal year 2013-14 budget. These amounts include debt service expenditures budgeted in the Debt Service Funds and the General Fund except for the General Fund debt service for public safety totaling \$944,683 for emergency vehicles and the 800 MHZ communication system. These are classified as Public Safety expenditures.

General Fund debt service includes interest and fees for the Tax Anticipation Note (TAN) which is a short-term borrowing in the first quarter of the fiscal year for cash flow until the property taxes begin coming in November. The budgeted cost for FY14-15 is \$19,000. There is also a Commercial Paper Loan interest budgeted in the General Fund of \$35,500 for a portion of the Loan issued in September of 2013 for the Sheriff's Operation Center and Jail Expansion projects.

Debt Service in the Enterprise Funds (Airport and Utility) is classified as Transportation and Physical Environment respectively and total \$300,389 in the FY2014-15 Approved Budget.

Debt service expenditures vary depending on the amount of the periodic installments of principal and interest due on long-term obligations during a particular fiscal year. The county has no legal debt limits. Details of all Countywide Debt Service are included in Section 6.

Interfund Transfers Out – As presented, the approved budget includes a total of \$1,988,889 in interfund transfers. The General Fund has planned to transfer \$649,552 in Passive Park Funding received in prior years to the ½ Cent Discretionary Sales Tax Fund for the Eco-Cottages at County Parks. General Fund will plan to transfer \$200,000 of library passport revenues collected in prior years to the same fund for the design of a new Southern Library. The Residential Solid Waste Collection Fund will transfer \$500,000 to the General Fund in accumulated franchise fees collected in prior years.

Reserves and Contingencies – A total of \$29,358,011 has been included in the approved fiscal year 2014-15 budget for the provision of reserves. These reserves, which are generally governed by the provisions of Section 129, Florida Statutes, typically fit into one of four categories; reserves for contingencies; reserves for cash to be carried forward; reserves for debt service; and reserves for capital outlay. Reserves for contingencies are included to

provide a safety net in the event that unforeseen expenditures occur during the fiscal year. Reserves for contingencies are statutorily limited to no more than 10% of the total fund budget. Reserves for cash to be carried forward are generally created when there is a need to carry forward funds to continue operations until revenues are received in the new fiscal year. These reserves are statutorily limited to no more than 20% of the fund budget. Pursuant to the provisions of the Board's adopted fund balance reserve policy (Flagler County Ordinance 06-24) the Board is required to fund a reserve for cash to be carried forward in the general fund between 7% and 12% of the current fiscal year budget for the fund. The fiscal year 2014-15 budget includes \$4,575,325 or 7.6% of the budget for this reserve. Reserves for debt service are created as legally required by the documents underlying the issuance of the debt, and are not governed by the provisions of Section 129, Florida Statutes. Reserves for capital outlay are generally established to provide the opportunity to cash fund major future capital outlay requirements.

Distinguished Budget Presentation

Award –

The Government Finance Officers Association of the United States and Canada (GFOA) established the Distinguished Budget Presentation Awards Program in 1984 to recognize exemplary budget documentation by state, provincial and local governments, as well as public universities and colleges. Entities participating in the program submit copies of their operating budget for review. Each budget document is evaluated using a comprehensive evaluation checklist and those judged proficient receive the Award. In May of 2014, GFOA awarded Flagler County the Distinguished Budget Presentation Award for the adopted fiscal year 2013-14 budget. Flagler County has received the Distinguished Budget Presentation Award for each of the past six years. We believe that our current budget document continues to conform to the Distinguished Budget Presentation Award program requirements, and we will submit it to the GFOA to determine its eligibility for another award.

Acknowledgements –

An annual budget document of this complexity could not have been prepared without the efficient and dedicated service of all staff members involved. I would like to give special recognition for the outstanding efforts of Kristi Moss, Lorie Bailey-Brown, Kelly Freshcorn, and Lauren Falcey for their efforts in the preparation of the document.

If there are any other questions concerning the Approved Budget as presented, we would be pleased to discuss those questions with you, or to explain any of the procedures followed in the preparation of the budget document.

Respectfully submitted,



Craig M. Coffey
County Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Flagler County
Florida**

For the Fiscal Year Beginning

October 1, 2013

A handwritten signature in black ink, appearing to read "Jeffrey R. Evans".

Executive Director

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS



Charles Erickson, Jr.
District 1



Frank Meeker
District 2
Chairman



Barbara Revels
District 3
Vice-Chair

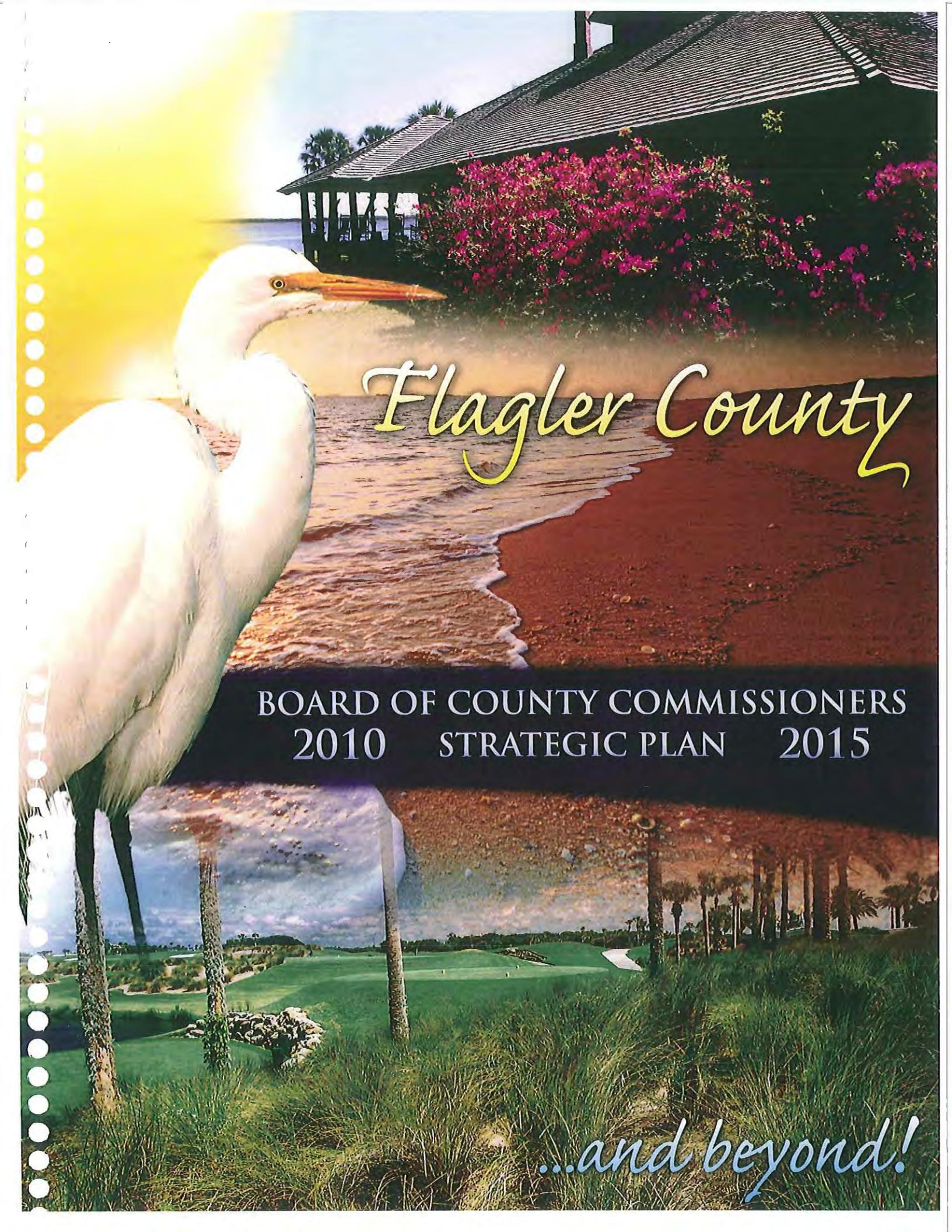


Nate McLaughlin
District 4



George Hanns
District 5





Flagler County

BOARD OF COUNTY COMMISSIONERS
2010 STRATEGIC PLAN 2015

...and beyond!



This document was prepared as part of a planning process initiated by the Flagler County Commission in the Spring of 2009 to develop strategic guidance and direction for Flagler County for the period 2010 to 2015 and beyond.

Chair Milissa Holland

Vice Chair George Hanns

Commissioner Bob Abbott

Commissioner Alan Peterson

Commissioner Barbara Revels

Craig Coffey, County Administrator

Albert Hadeed, County Attorney

Sally Sherman, Deputy County Administrator



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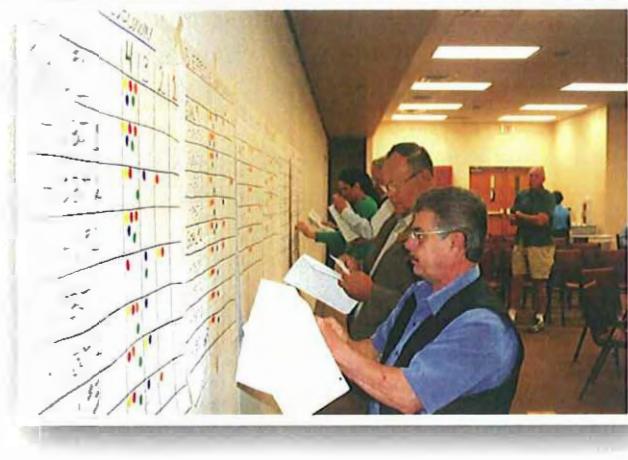
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INTRODUCTION

This strategic plan was developed in a series of discussions by the Flagler County Commission in the Spring of 2009. The purpose of the planning process was for the

Commission to develop a joint vision of the future they desired for the County, and to develop agreed-upon goals and implementation strategies for the period 2010-2015 and beyond that will move the County towards that future. The plan does not attempt to be comprehensive; its focus is on priorities and how to achieve them.

The plan consists of five sections.



Vision and Role

This section describes the broad outlines of the Commission's desired future for the County and County government's role in moving towards that future.

Issues and Goals

This section describes the six key issue areas identified by the Commission as central to achieving the vision. For each issue area, the Commission identified one-to-three goals that describe its *desired future conditions* with regard to that issue. The plan contains a total of ten goals.

Priorities

This section of the plan identifies those objectives that are most important, or most central to achieving the vision.

Objectives

For each goal, this section identifies *measurable outcomes or strategies* that will achieve the goals.

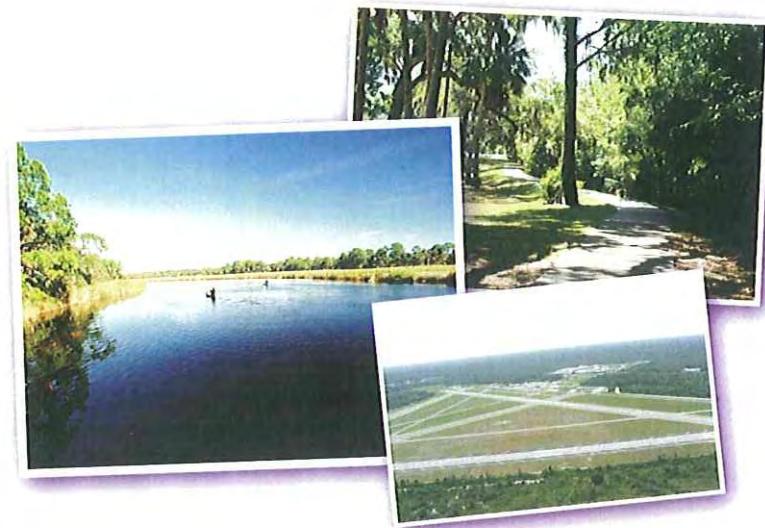
Implementation Actions

This section contains the specific actions that Commission and staff will take to implement the goals and objectives.

VISION AND ROLE

Vision

It is the year 2020 - a decade since creation of the Flagler County Strategic Plan - and a higher quality of life in our community has surpassed expectations. The economy is diversified and provides high-wage jobs and high levels of employment that increase the median income of Flagler citizens. Natural resources, including water



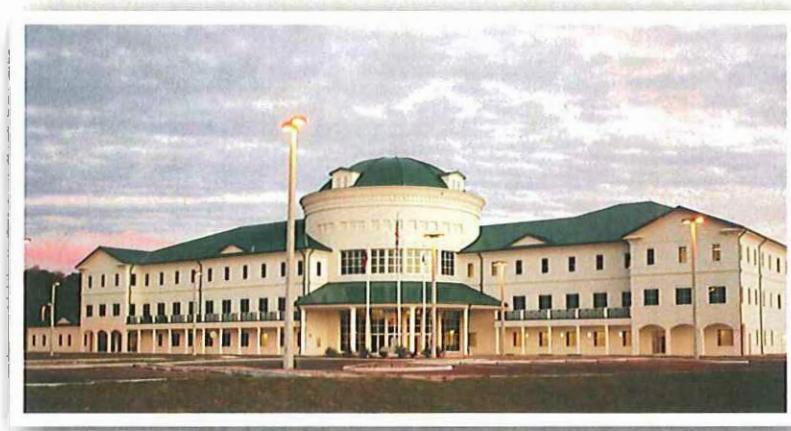
and environmentally important land, are protected and conserved. Arts, culture and education are cherished and nurtured, as are Flagler's ecological, architectural, and historic resources. Local governments work collectively to provide enhanced services in the areas of law enforcement, transportation, and utilities and to plan effectively for the future. As a result, in large measure, residents express a high degree of satisfaction with their community and their local governments.

The County's Role

Many issues need to be addressed to move Flagler County towards this vision. The role of the County Commission and County government in doing so will vary depending on the issue, and includes the following components.

Leadership

Most of the issues in the vision and the plan will be appropriately addressed only if the County clearly articulates and communicates their importance, and offers a compelling vision for the work that needs to be done.



Cooperation with and Assistance to Flagler Municipalities

Many of the issues in the vision and in this plan can only be addressed if Flagler County and Flagler municipalities work cooperatively together. At times, the County's role will be to support and assist the municipalities. The County and the Commission believe that cooperation with, and support of, Flagler's municipalities is a central and integral part of the County's own role.

Implementation

Some of the issues in the vision and the plan are ones the County can address or resolve, directly or through support and work with affiliated agencies and local governments.

ISSUES AND GOALS

The Commission identified six issues and ten goals as central to achieving its vision of the desired future. These are listed below (not prioritized). The detailed objectives that will implement these goals are listed in the *Objectives* section of the report.

A. Diversified Economy, Increased Commercial and Industrial Tax Base, Sustainable Business Community



Goal A.1

A diversified economy that provides a range of job opportunities that raise median County income, a high level of employment, and increased tax base.

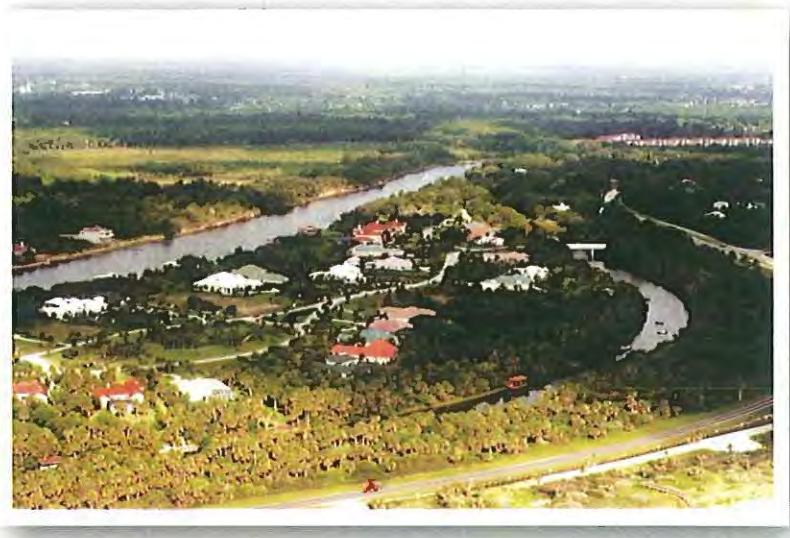
Goal A.2

Affordable (workforce) housing and infrastructure for housing that supports a diversified economy.

Goal A.3

An educational system capable of responding quickly to the needs of new businesses and industries.

B. Effective Land Planning and Growth Management – Comprehensive Plan and Land Development Regulations



Goal B.1

Future development that is smart-growth oriented, low impact and “environmentally friendly” (green).

Goal B.2

A sustainable agricultural community.

C. Protecting the Environment, Preserving Our Natural Resources

Goal C.1

Intact functioning natural systems that contribute to the highest possible quality of life for Flagler residents.



D. Preserving Our Heritage

Goal D.1

Protected and preserved natural, historic, archaeological, and cultural resources that illustrate the diverse history of Flagler, and enhance Flagler County's unique identity.

E. Social Services



Goal E.1

Elder care and homeless services to meet the needs of those who do not have other options, provided as economically as possible and to the extent resources permit.

Goal E.2

Reduced correctional system loads through programs that address

drug, alcohol and mental health issues that lead to incarceration or recidivism.

F. Infrastructure and Public Services

Goal F.1

Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.



PRIORITIES

This section of the plan lists the highest priority objectives as identified by the Commission. These were grouped into three tiers. All items within a tier are of equal priority. The letter and the first number before each objective identify the goal it implements. (The full list of objectives is listed in the next section of the plan.)

All of the objectives in the plan are important, and will be implemented by County staff through the County's administrative, planning, and operational activities. At the same time, identifying priorities serves to ensure that time and resources are focused on the implementation of those objectives that are most important or central to achieving the vision.

The priorities were identified by the Commission in a discussion that covered a broad range of topics. Among the considerations Commissioners used to identify priorities were:

- effect on future quality of life for County residents;
- numbers of people affected by the objective;
- the importance of the need addressed by the objective; and
- the ability of County government to make a difference with respect to the issue.

Highest Priorities – Top Tier

The three highest priorities are the creation of an economic development plan, revisions to the land development code, and development of a master County conservation plan in conjunction with continuation of the Environmentally Sensitive Lands Program.

Obj. A.1.1: Develop an economic development plan that:

- sets a target for the percentage of the tax base that should be commercial and industrial
- identifies targeted businesses and industries
- provides incentives to targeted businesses and industries
- incorporates the Comprehensive Economic Development Strategy (CEDS) wherever possible

Obj. B.1.1: Revise land development code to reflect revisions to the comprehensive plan, and to support smart growth. (This will include Objectives B.1.2, B.1.5, and B.2.2, which call for the inclusion of support of conservation development, transportation options, and sustainable agriculture in the land development code.)

Obj. C.1.1: Continue the Environmentally Sensitive Lands Program and create a master County conservation plan that draws together in a single document the relevant components of the comprehensive plan, land development regulations, and Environmentally Sensitive Lands Program, including maps of existing public lands and lands targeted for acquisition. (The master conservation plan is intended as a tool to enhance integration and understanding of County environmental plans and policies, and facilitate access to information about them. It is not intended to be independent of the provisions of the comprehensive plan, land development regulations, or Environmentally Sensitive Lands Program.)

Highest Priorities – Tier 2

Obj. E.2.3: Support the courts in establishing, supporting or expanding diversion programs (ones that provide treatment in lieu of incarceration), as resources permit.

Obj. F.T.1: Evaluate the effectiveness and cost-efficiency of current and potential County transportation services, in order to offer viable transportation system(s) to meet the needs of Flagler residents.

Obj. F.W.3: Develop, with a three-year timeframe, a new strategy for disposing of solid waste in ways that generate revenue. Include consideration of transfer stations.

Highest Priorities – Tier 3

Obj. E.1.1: Develop short- and long-term plans for addressing elder care, homelessness, and related issues, to the extent resources permit.

Objs. F.WS.1 & 2: Take concrete steps to address the current utility issues facing the County east of US 1.

Obj. A.1.3: Work with municipalities to promote the availability of development ready sites to accommodate desired economic development, appropriately zoned and provided with the necessary infrastructure.

Additional Priorities

The Commission also identified the following as additional priorities.

- Obj. A.2.1: Develop a County affordable housing program that can stimulate the production of workforce housing. Include aggressive measures to recapture program funds to ensure the sustainability of the program.
- Obj. E.2.1: Support the Flagler County School Board and others in maintaining youth programs, as resources permit.
- Obj. F.L.1: Expand library system to meet the needs of Flagler residents, as resources permit.

OBJECTIVES

This section contains all of the issues, goals, and objectives identified by Commissioners during the planning process.

A. Diversified Economy, Increased Commercial and Industrial Tax Base, Sustainable Business Community

Goal A.1

A diversified economy that provides a range of job opportunities that raise median County income, a high level of employment, and increased tax base.



Obj. A.1.1:

Develop an economic development plan that:

- sets a target for the percentage of the tax base that should be commercial and industrial
- identifies targeted businesses and industries
- provides incentives to targeted businesses and industries
- incorporates the Comprehensive Economic Development Strategy (CEDS) wherever possible

Obj. A.1.2: Review current land development codes and other County regulations to identify and remove obstacles to desired economic development, without compromising growth management objectives.

Obj. A.1.3: Work with municipalities to promote the availability of development ready sites to accommodate desired economic development, appropriately zoned and provided with the necessary infrastructure.

Obj. A.1.4: Ensure that airport sites are pad-ready.

Goal A.2

Affordable (workforce) housing and infrastructure for housing which supports a diversified economy.

Obj. A.2.1: Develop a County affordable housing program that can stimulate the production of workforce housing. Include

aggressive measures to recapture program funds to ensure the sustainability of the program.

Goal A.3

An educational system capable of responding quickly to the needs of new businesses and industries.



Obj. A.3.1: In cooperation with area educational institutions, establish a task force that can quickly develop or coordinate educational and training programs to support desired businesses and industries as they locate in Flagler. The task force should include schools, colleges and universities, and other interested educational institutions.

B. Effective Land Planning and Growth Management – Comprehensive Plan and Land Development Regulations

Goal B.1

Future development that is smart-growth oriented, low impact and “environmentally friendly” (green).

Obj. B.1.1: Revise land development code to reflect revisions to the comprehensive plan, and to support smart growth.

Obj. B.1.2: Include provisions in the comprehensive plan and land development code that allow conservation development. (Conservation development entails allowable units on a portion of the tract while protecting the rest, and often allows relatively small increases in density in return for

permanent protection of the remainder of the tract by a conservation easement.)

- Obj. B.1.3: Place greater emphasis in the Environmentally Sensitive Lands Program on acquisition of lands that support smart growth objectives, consistent with the environmental purposes of the program.
- Obj. B.1.4: Require new developments to provide greenways and buffers around developed areas.
- Obj. B.1.5: Ensure that new development allows, as appropriate, for a range of transportation options that support smart growth, including transit, walkability, and a greater range of options that address workforce transportation needs.

Goal B.2:

A sustainable agricultural community.



- Obj. B.2.1: Recognize and protect the existing rural character of the County.
- Obj. B.2.2: Ensure that land use regulations allow for and support a sustainable agricultural community.
- Obj. B.2.3: Allow the use of conservation development as a tool to protect agricultural land as well as natural areas.
- Obj. B.2.4: Allow appropriate energy-producing facilities and agriculture-compatible revenue generating activities in rural areas as a way of maintaining the economic viability of agriculture.

C. Protecting the Environment, Preserving Our Natural Resources

Goal C.1

Intact functioning natural systems that contribute to the highest possible quality of life for Flagler residents.



Obj. C.1.1:

Continue the Environmentally Sensitive Lands Program and create a master County conservation plan that draws together in a single document the relevant components of the comprehensive plan, land development regulations, and Environmentally Sensitive Lands Program, including maps of existing public lands and lands targeted for acquisition. (The master

conservation plan is intended as a tool to enhance integration and understanding of County environmental plans and policies, and facilitate access to information about them. It is not intended to be independent of the provisions of the comprehensive plan, land development regulations, or Environmentally Sensitive Lands Program.)

Obj. C.1.2: Create an incentive program for large landowners to offer conservation easements as part of land development process.

Obj. C.1.3: Develop land development regulations to protect recharge areas.

D. Preserving Our Heritage

Goal D.1

Protected and preserved natural, historic, archaeological, and cultural resources that illustrate the diverse history of Flagler, and enhance Flagler County's unique identity.



Obj. D.1.1: Develop a coordinated effort to promote the natural, historic, archaeological, and cultural resources in Flagler. Maximize our current resources by using a portion of our tourism dollars for a marketing plan to promote these assets.

Obj. D.1.2: Identify and inventory historic structures/sites and archeological resources (i.e., graveyards, Indian middens, etc.)

Obj. D.1.3: Develop county programs or regulations to protect natural, historic, archaeological, and cultural resources.

Obj. D.1.4: Develop a signage and interpretive kiosk program to recognize historic, archaeological, and cultural resources.

E. Social Services

Goal E.1

Elder care and homeless services to meet the needs of those who do not have other options, provided as economically as possible and to the extent resources permit.

Obj. E.1.1: Develop short- and long-term plans for addressing elder care, homelessness, and related issues, to the extent resources permit.

Obj. E.1.2: Review existing and proposed elder care programs to ensure that services are provided as economically as possible. Include consideration of whether a larger share of expenses can be recovered from recipients of services.

Goal E.2

Reduced correctional system loads through programs that address drug, alcohol and mental health issues that lead to incarceration or recidivism.



- Obj. E.2.1: Support the Flagler County School Board and others in maintaining youth programs, as resources permit.
- Obj. E.2.2: Support drug and alcohol treatment centers, as resources permit.
- Obj. E.2.3: Support the courts in establishing, supporting or expanding diversion programs (ones that provide treatment in lieu of incarceration), as resources permit.

F. Infrastructure and Public Services

Goal F.1

Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Waste Management

- Obj. F.W.1: Develop an aggressive recycling program that includes, if feasible, generation of revenue from recycling to help defray the costs of the program.
- Obj. F.W.2: Review options for transport and disposal of Flagler waste in new and innovative ways. Include consideration of options that generate revenue, especially waste-to-energy.
- Obj. F.W.3: Develop, with a three-year timeframe, a new strategy for disposing of solid waste in ways that generate revenue. Include consideration of transfer stations.

Transportation

Obj. F.T.1: Evaluate the effectiveness and cost-efficiency of current and potential County transportation services, in order to offer viable transportation system(s) to meet the needs of Flagler residents.

Obj. F.T.2: Develop, in coordination with neighboring counties, an integrated county-wide bicycle path and trail system.



Water and Sewer

Obj. F.WS.1: Take concrete steps to address the current utility issues facing the County east of US 1.

Obj. F.WS.2 Ensure that before the County undertakes any new utility systems west of US1 in accordance with the 2007 Utility Settlement Agreement that such systems are environmentally sound, financial feasible (via a proper business plan), and that another municipal provider cannot properly serve the area.

Public Safety

Obj. F.P.1: Ensure that fire service and law enforcement expansion is coordinated with growth management planning.

Obj. F.P.2: Evaluate and redefine as necessary, level of service standards for fire/EMS and law enforcement.

Obj. F.P.3: Develop measurable indicators that clarify whether adopted levels of service are being achieved.

Obj. F.P.4: Develop plan for jail expansion based on needs analysis.

Library

Obj. F.L.1: Expand library system to meet the needs of Flagler residents, as resources permit.

IMPLEMENTATION

Challenges and Overall Strategies

The Commission recognized that a number of challenges face the County in implementing the goals and objectives outlined in this plan. For each challenge, the Commission identified overarching strategies that will help the County appropriately meet the challenge. Although some of these strategies involve specific actions, most involve an approach that should encompass a broad range of the action items listed in this section.

Challenge – Funding

Finding adequate funding for the range of County priorities is always a challenge, and the more so under the economic conditions prevailing at the time this plan was adopted. To manage and address this challenge, the Commission directs staff to do the following.

Strategies

Develop funding plans, phased where appropriate, for each of the objectives requiring significant funding. The plans should identify funding sources and timing of major expenditures.

As appropriate, conduct strategic reviews of state and federal funding available to support County priorities. This should include consideration of refinements to ongoing projects, consistent with County priorities, that would make it easier to attract state and federal funds.

Challenge – Respecting Property Rights

The Commission recognizes the importance of property rights and the value that Flagler citizens place on respecting those rights. To address this issue, the Commission directs staff to do the following.

Strategies

At all times make clear the County's respect for property rights.

Establish an open dialogue with property owners regarding any County initiatives that involve or may seem to involve considerations of property rights.

Challenge – Working with Municipalities

As is made clear in the *Roles* section of this plan, the Commission views its relationship with municipalities and its working relationship with them as central to its role and its priorities. The Commission therefore directs staff to do the following.

Strategies

Continue cooperative meetings with municipalities.

Enhance on-going coordination on infrastructure and planning issues.

Develop for Commission consideration and adoption either a joint planning agreement, an interlocal agreement, or a memorandum of understanding with other cities.

Challenge – Unfunded Mandates

The Commission believes that unfunded mandates from the state often impose an unnecessary burden on local governments. To address this issue, the Commission directs staff to do the following.

Strategies

Continue to work with other counties to reduce the burden from such mandates.

Challenge – “Branding”

The Commission believes that implementation of this plan will move the County toward a more desirable future. To reflect these changes and allow the County to derive the most benefit from them, the Commission directs staff to do the following.

Strategy

Initiate a process to develop Flagler County “brand” or image consistent with this plan.

Actions

The following pages contain a matrix that identifies the implementation steps the County will take for each of the objectives in the plan. The matrix also provides a general indication of the level of staff time and financial resources required for implementation of each. The scales used to estimate time and resources needed are as follow.

Staff Time	Dollars (Note: Ranges below are expressed in 2009 dollars)	
L (Low)	L (Low)	= Under \$100,000
M (Medium)	M (Medium)	= \$100,000 – \$500,000
H (High)	H (High)	= Over \$500,000

GOAL/OBJECTIVE	IMPLEMENTATION	T	\$
A. Diversified Economy, Increased Commercial and Industrial Tax Base, Sustainable Business Community			
Goal A.1: A diversified economy that provides a range of job opportunities that raise median County income, a high level of employment, and increased tax base.			
<u>Obj. A.1.1:</u> Develop an economic development plan that: <ul style="list-style-type: none"> • sets a target for the percentage of the tax base that should be commercial and industrial • identifies targeted businesses and industries • provides incentives to targeted businesses and industries • incorporates the Comprehensive Economic Development Strategy wherever possible 	<p>By April 2010, through a Flagler economic development entity or in-house, and in conjunction with the cities, develop an economic short- and long-range plan that sets targets for increases in the amount of property in commercial and industrial land use, as well as identifies targeted businesses and industries, and increases incentives for those targeted businesses and industries.</p> <p>Actual cost of any incentives</p>	M	L L-H
<u>Obj. A.1.2:</u> Review current land development codes and other County regulations to identify and remove obstacles to desired economic development, without compromising growth management	By April 2011, as part of the Land Development Code rewrite beginning in April 2010, remove any identified obstacles to desired economic development that does not otherwise compromise the quality of the development.	H	M

objectives.			
<u>Obj. A.1.3:</u> Work with municipalities to promote the availability of development ready sites to accommodate desired economic development, appropriately zoned and provided with the necessary infrastructure.	Through a Flagler economic development entity or in-house encourage the cities and private sector to continue to create sites properly zoned and provided with proper infrastructure.	L	L
<u>Obj. A.1.4:</u> Ensure that airport sites are pad-ready.	By January 2010, complete the permitting of the road and utilities along a southern entrance into the airport industrial sites off Belle Terre. Continue to seek funding for infrastructure construction, even if only completed in phases over time.	L M	L H
<u>Goal A.2:</u> Affordable (workforce) housing and infrastructure for housing that supports a diversified economy.			
<u>Obj. A.2.1:</u> Develop a County affordable housing program that can stimulate the production of workforce housing when the economy recovers and development resumes. Include aggressive measures to recapture program funds to ensure the sustainability of the program	Continue the current LHAP (Local Housing Assistance Program), but update/modify the program by May 2010, to include the recapture of all LHAP funds used to provide assistance.	M	L
<u>Goal A.3:</u> An educational system capable of responding quickly to the needs of new businesses and industries.			

Obj. A.3.1: In cooperation with area educational institutions, establish a task force that can quickly develop or coordinate educational and training programs to support desired businesses and industries as they locate in Flagler. The task force should include schools, colleges and universities, and other interested educational institutions.	By January 2010, identify those organizations and institutions that can provide the required educational training as needed and implement a coordinated approach.	L	L
B. Effective Land Planning and Growth Management -- Comprehensive Plan and Land Development Regulations			
Goal B.1: Future development that is smart-growth oriented, low impact and "environmentally friendly" (green).	Note: Revisions to comprehensive plan will incorporate low impact development, Energy Star, WaterWise, and sustainable planning concepts.		
Obj. B.1.1: Revise land development code to reflect revisions to the comprehensive plan, and to support smart growth.	By April 2010, complete the new Comprehensive Plan reflective of a variety of creative smart growth planning techniques. By April 2011, complete the revisions to the Land Development Code to implement those techniques.	H	M M
Obj. B.1.2: Include provisions in the comprehensive plan and land development code that allow conservation development. (Conservation development entails allowable units on a portion of the tract while protecting the rest, and often allows relatively small increases in density in return for permanent protection of the remainder of the tract by a conservation	By April 2010, complete the new Comprehensive Plan reflective of the objective. By April 2011, complete the revisions to the Land Development Code reflective of the objective.	H	M M

easement.)			
<u>Obj. B.1.3:</u> Place greater emphasis in the Environmentally Sensitive Lands Program on acquisition of lands that support smart growth objectives, consistent with the environmental purposes of the program.	By January 2010, complete the rewrite of the Environmentally Sensitive Lands Program and Acquisition Manual reflective of the objective.	H	L
<u>Obj. B.1.4:</u> Require new developments to provide greenways and buffers around developed areas.	By April 2011, complete the revisions to the Land Development Code reflective of the objective.	H	M
<u>Obj. B.1.5:</u> Ensure that new development allows, as appropriate, for a range of transportation options that support smart growth, including transit, walkability, and a greater range of options that address workforce transportation needs.	By April 2010, complete the new Comprehensive Plan reflective of the objective. By April 2011, complete the revisions to the Land Development Code reflective of the objective.	H	M
<u>Goal B.2:</u> A sustainable agricultural community.			
<u>Obj. B.2.1:</u> Recognize and protect the existing rural character of the County.	By April 2010, complete the new Comprehensive Plan reflective of the objective. By April 2011, complete the revisions to the Land Development Code reflective of the objective.	H H	M M
<u>Obj. B.2.2:</u> Ensure that land use regulations allow for and support a sustainable agricultural community.	By April 2011, complete the revisions to the Land Development Code reflective of the objective.	H	M

Obj. B.2.3: Allow the use of conservation development as a tool to protect agricultural land as well as natural areas.	By April 2010, complete the new Comprehensive Plan reflective of the objective. By April 2011, complete the revisions to the Land Development Code reflective of the objective.	H	M
Obj. B.2.4: Allow appropriate energy-producing facilities and agriculture-compatible revenue generating activities in rural areas as a way of maintaining the economic viability of agriculture.	By April 2010, complete the new Comprehensive Plan reflective of the objective. By April 2011, complete the revisions to the Land Development Code reflective of the objective.	H	M
C. Protecting the Environment, Preserving Our Natural Resources			
Goal C.1: Intact functioning natural systems that contribute to the highest possible quality of life for Flagler residents.			
Obj. C.1.1: Continue the Environmentally Sensitive Lands Program and create a master County conservation plan that draws together in a single document the relevant components of the comprehensive plan, land development regulations, and Environmentally Sensitive Lands Program, including maps of existing public lands and lands targeted for acquisition. (The master conservation plan is intended as a tool to enhance integration and understanding of County environmental plans and policies, and facilitate access to information about	By January 2010, as part of the rewrite of the Environmentally Sensitive Lands Program and Acquisition Manual develop a map and/or map series (i.e., wetlands, unique ecosystems, wildlife corridors, recharge areas, water bodies) that identifies existing protected properties and strategic areas targeted for future acquisition.	H	L

them. It is not intended to be independent of the provisions of the comprehensive plan, land development regulations, or Environmentally Sensitive Lands Program.)			
<u>Obj. C.1.2:</u> Create an incentive program for large landowners to offer conservation easements as part of land development process.	By April 2010, complete the new Comprehensive Plan reflective of the objective. By April 2011, complete the revisions to the Land Development Code reflective of the objective.	H H	M M
<u>Obj. C.1.3:</u> Develop land development regulations to protect recharge areas.	By April 2010, complete the new Comprehensive Plan reflective of the objective. By April 2011, complete the revisions to the Land Development Code reflective of the objective.	H H	M M
D. Preserving Our Heritage			
<u>Goal D.1:</u> Protected and preserved natural, historic, archaeological, and cultural resources that illustrate the diverse history of Flagler, and enhance Flagler County's unique identity.			
<u>Obj. D.1.1:</u> Develop a coordinated effort to promote the natural, historic, archaeological, and cultural resources in Flagler. Maximize our current resources by using a portion of our tourism dollars for a marketing plan to promote these assets.	By October 2009 and every year thereafter, representatives of a variety of groups involved with natural, historic, archaeological, and cultural resources will be asked to work with Flagler County's tourism entity through the Tourism Development Council to discuss what is being marketed now and changes in the overall marketing program to create a more coordinated effort to promote these resources specifically. A marketing consultant may also be	L	L

	<p>requested to help with the task from time-to-time and specifically to develop a program. At a minimum, groups including but not limited to the following will be asked to participate: Scenic A1A Pride Committee, Flagler Heritage Crossroads, Florida Agricultural Museum, Flagler County Historical Societies, and City and County Staff related to these assets.</p> <p>(Cost-TDC)</p>		
Obj. D.1.2: Identify and inventory historic structures/sites and archeological resources (i.e. graveyards, Indian middens, etc.)	<p>By July 2012, seek grant funding to work with existing groups to conduct a comprehensive, countywide inventory of historic/archeological resources, which combines currently available scattered data and other analysis into one document. Incorporate results as optional element in County Comprehensive Plan.</p>	M	M
Obj. D.1.3: Develop county programs or regulations to protect, natural, historic, archaeological, and cultural resources.	<p>By April 2011, complete the revisions to the Land Development Code that mandates protection of the resources mentioned in the objective and encourage other jurisdictions to adopt similar measures.</p>	H	M
Obj. D.1.4: Develop a signage and interpretive kiosk program to recognize historic, archaeological, and cultural resources.	<p>By August 2009, as part of this year's budget process and every year thereafter, seek to include any currently needed signage and interpretive kiosks as part of the capital improvement budget. Seek Tourism Development Council funds for this purpose.</p> <p>Following the completion of Objective D.1.2 above, expand the program as necessary through the annual budget process, grants, and other revenue sources to fill any gaps not currently recognized with appropriate signage/interpretative kiosks.</p> <p>Require developers to document and provide signage</p>	L L	L L

	or kiosks for on-site resources.	L	L
E. Social Services			
Goal E.1: Elder care and homeless services to meet the needs of those who do not have other options, provided as economically as possible and to the extent resources permit.			
Obj. E.1.1: Develop short- and long-term plans for addressing elder care, homelessness, and related issues, to the extent resources permit.	<p>By June 2010, develop a plan to address needs/gaps in our social service system. The plan should:</p> <ul style="list-style-type: none"> • identify needs and gaps; • describe process for prioritizing needs/gaps; • identify options for addressing needs/gaps ; • include anticipated costs, proposed partners, and potential funding sources. <p>Consider establishing a task force to develop all or part of this plan.</p> <p>Implement additional or expand existing social programs.</p>	H M H	L L H
Obj. E.1.2: Review existing and proposed elder care programs to ensure that services are provided as economically as possible. Include consideration of whether a larger share of expenses can be recovered from recipients of services.	By August 2009, as part of this year's budget process and every year thereafter identify programs where differences lie between the costs to provide the program and revenues received. Determine whether to continue the program, whether modifications to the program are needed, or whether charges to end-users can be increased to better cover the costs of the	M	L

	program.		
Goal E.2: Reduced correctional system loads through programs that address drug, alcohol and mental health issues that lead to incarceration or recidivism.			
Obj. E.2.1: Support the Flagler County School Board and others in maintaining youth programs, as resources permit.	<p>Continue to work with programs the County currently supports.</p> <p>On an ongoing basis, work with entities throughout the County to make County facilities available for providing youth programs.</p> <p>In 2010 convene youth program providers to coordinate roles in support of programs.</p>	M L M	M L L
Obj. E.2.2: Support drug and alcohol treatment centers, as resources permit.	<p>By August 2009, as part of this year's budget process and every year thereafter identify the level of support we can provide these programs as part of our outside agency support, making these programs a higher priority for outside agency funding.</p> <p>Cost depends on intent and degree of support</p>	L	L
Obj. E.2.3: Support the courts in establishing, supporting or expanding diversion programs (ones that provide treatment in lieu of incarceration), as resources permit.	<p>Ongoing – through the budget process seek to maintain existing diversion programs and evaluate new ones for potential County support as they are presented.</p> <p>New diversion program.</p>	L L	L H
F. Infrastructure And Public Services			

Goal F.1:			
Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.			
Waste Management			
<u>Obj. F.W.1:</u> Develop an aggressive recycling program that includes, if feasible, generation of revenue from recycling to help defray the costs of the program.	By June 2010, develop a recycling ordinance that allows and incentivizes business and condominium recycling. Continue to generate revenue from recycling to defray the cost of the program.	H L	M L
<u>Obj. F.W.2:</u> Review options for transport and disposal of Flagler waste in new and innovative ways. Include consideration of options that generate revenue, especially waste-to-energy.	By April 2012, study the long-range alternatives for solid waste disposal in the County, to include transfer stations, waste to energy, and other new methods/strategies. Implementation of new alternatives.	H H	M H
<u>Obj. F.W.3:</u> Develop, with a three-year timeframe, a new strategy for disposing of solid waste in ways that generate revenue. Include consideration of transfer stations.	By April 2012, study the long-range alternatives for solid waste disposal in the County, to include transfer stations, waste to energy, and other new methods/strategies. Implementation of other new methods/strategies.	H M	M H
Transportation			
<u>Obj. F.T.1:</u> Evaluate the effectiveness and cost-efficiency of current and potential County transportation services, in order to offer viable transportation system(s) to meet the needs of Flagler residents.	By June 2009, and each year thereafter provide the Board measurable, comparative data on the County's transportation system as compared to other similar systems. In 2010, if awarded the grant of \$150,000 applied for (\$150,000 match), implement the increased	L L	L M

	<p>transportation funding to expand services to Flagler County residents for medical, work and elderly.</p> <p>By June 2010, complete the Phase II study (public input phase) by the Center for Urban Transportation Research (CUTR) in preparation for the phase III study.</p> <p>By June 2011, complete the Phase III study by the Center for Urban Transportation Research (CUTR) in preparation for the recognition 2010 Census.</p> <p>Note that Phase I, II and III studies are needed to obtain federal funds.</p> <p>By June 2011 for the FY 2011/12, apply for a federal planning grant in anticipation of starting the steps to become a full entitlement entity in 2012/13.</p> <p>By June 2012 for the FY 2012/13, develop a plan to implement any upgrades and future changes to system based on the full completion of the study and anticipated federal funding.</p>	L	L
<u>Obj. F.T.2:</u> Develop, in coordination with neighboring counties, an integrated county-wide bicycle path and trail system.	By April 2010, complete new Comprehensive Plan provisions reflective of the coordination needed to achieve the objective.	M	H

Water and Sewer			
<p><u>Obj. F.WS.1:</u> Take concrete steps to address the current utility issues facing the County east of US 1.</p>	<p>By January 2010, seek to remove the County from the Bulow Utility Service Area west of Bulow Creek subject to the provision of proper utilities and reaching a satisfactory agreement with the City of Palm Coast</p> <p>By January 2010, seek to remove the County from the majority of the Bulow Utility Service Area east of Bulow Creek, subject to the provisions of proper utilities and reaching a satisfactory agreement with the City of Flagler Beach.</p> <p>Now, or in the future, support the acquisition of the Plantation Bay Plant by the FGUA (Florida Governmental Utilities Authority) or other governmental entity and appoint a County representative to the serve on the FGUA Board. Avoid County acquisition of this facility now or for the foreseeable immediate future.</p> <p>By January 2010, begin reconstruction of the Beverly Beach system as currently contemplated or in another environmentally sound, financially feasible manner to include the repayment of the County's General Fund expenditures to date.</p> <p>By January 2012 and every 2 years thereafter explore opportunities to turn responsibility of the Beverly Beach system over to the Town of Beverly Beach or other governmental entity to include the repayment of the County's general fund expenditures to date.</p>	M L L H L	L L L H L

Obj. F.WS.2 Ensure that before the County undertakes any new utility systems west of US1 in accordance with the 2007 Utility Settlement Agreement that such systems are environmentally sound, financially feasible (via a proper business plan), and that another municipal provider cannot properly serve the area.	<p>By April 2010, complete the new Comprehensive Plan incorporating the intent of the objective.</p> <p>By April 2010, develop a western water supply and sanitary sewer utility plan as part of the new Comprehensive Plan reflecting the County's limited role in future water and sewer utilities and in conjunction with the Cities of Bunnell or Palm Coast where applicable.</p>	H H	M M
Public Safety			
Obj. F.P.1: Ensure that fire service and law enforcement expansion is coordinated with growth management planning.	Review as larger developments are permitted, specifically DRIs, large PUDs and specialty uses, and annually by the Emergency Services Director, Fire Chief and Sheriff as growth occurs.	L	L
Obj. F.P.2: Evaluate and redefine as necessary, level of service standards for fire/EMS and law enforcement.	<p>By January 2010:</p> <p>Emergency Services Director and Sheriff will compile and bring to Commission for review information about current levels of service;</p> <p>Emergency Services Director and Sheriff will develop suggested levels of service for the public safety services they provide, based on Commission direction.</p> <p>Cost to increase levels of service</p>	L M	L H
Obj. F.P.3: Develop measurable indicators that clarify whether adopted levels of service are being achieved.	By January 2010, the Emergency Services Director and Sheriff will identify a method to track the adopted levels of service identified in Objective F.P.2 so that a quarterly report and further evaluation of public safety services can occur.	L	L

	Cost to increase levels of service.	M	H
<u>Obj. F.P.4:</u> Develop plan for jail expansion based on needs analysis.	<p>By June 2010, in cooperation with the Emergency Services Director and Sheriff, re-evaluate the completed 2006 jail study (needs analysis) and other current data and develop a potential capital improvement program to make the County jail improvements, identifying a ranked priority of improvements, potential costs, and potential funding sources.</p> <p>Implementation costs for any jail construction.</p>	H M	L H
Library			
<u>Obj. F.L.1:</u> Expand library system to meet the needs of Flagler residents, as resources permit.	<p>By June 2010, develop a programmatic expansion program that will allow the phasing in of additional library services over the next ten years, in order of priority, as resources permit. This program is in addition to on-going operational funding and maintenance CIP items already being planned for.</p> <p>Implementation costs for any library operations or capital construction.</p>	M M	L H



CONSENSUS SOLUTIONS

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Florida Conflict Resolution
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FCRC Consensus Center

"The purpose of the FCRC is to serve as a neutral resource to assist citizens and public and private interests in Florida to seek cost-effective solutions to public disputes and problems through the use of alternative dispute resolution and consensus building."

-F.S. Public Postsecondary Education §1004.59

For over 20 years, the FCRC has helped to demonstrate the power of solutions that have been developed through collaboration and consensus building. From our neutral home in the State University System, the FCRC has assisted hundreds of federal, state, and local governments and private and civic interests with problem solving on public issues. We bring to all our projects a first hand, in-depth understanding of the organizational, intergovernmental and agency relationships in Florida on a wide range of public issues.

The Center's experienced and expert staff at Florida State University in Tallahassee and the University of Central Florida in Orlando is committed to work with sponsors, conveners and interested stakeholders to develop, design, and implement high quality consensus-building projects that are aimed at achieving solutions to complex public issues.

*The Flagler Board of County Commissioners
Strategic Planning Process
was facilitated and this report prepared by
the FCRC Consensus Center.*

Flagler County Board of County Commissioners
FY 2014-2015



APPROVED BUDGET FY 2014-2015

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

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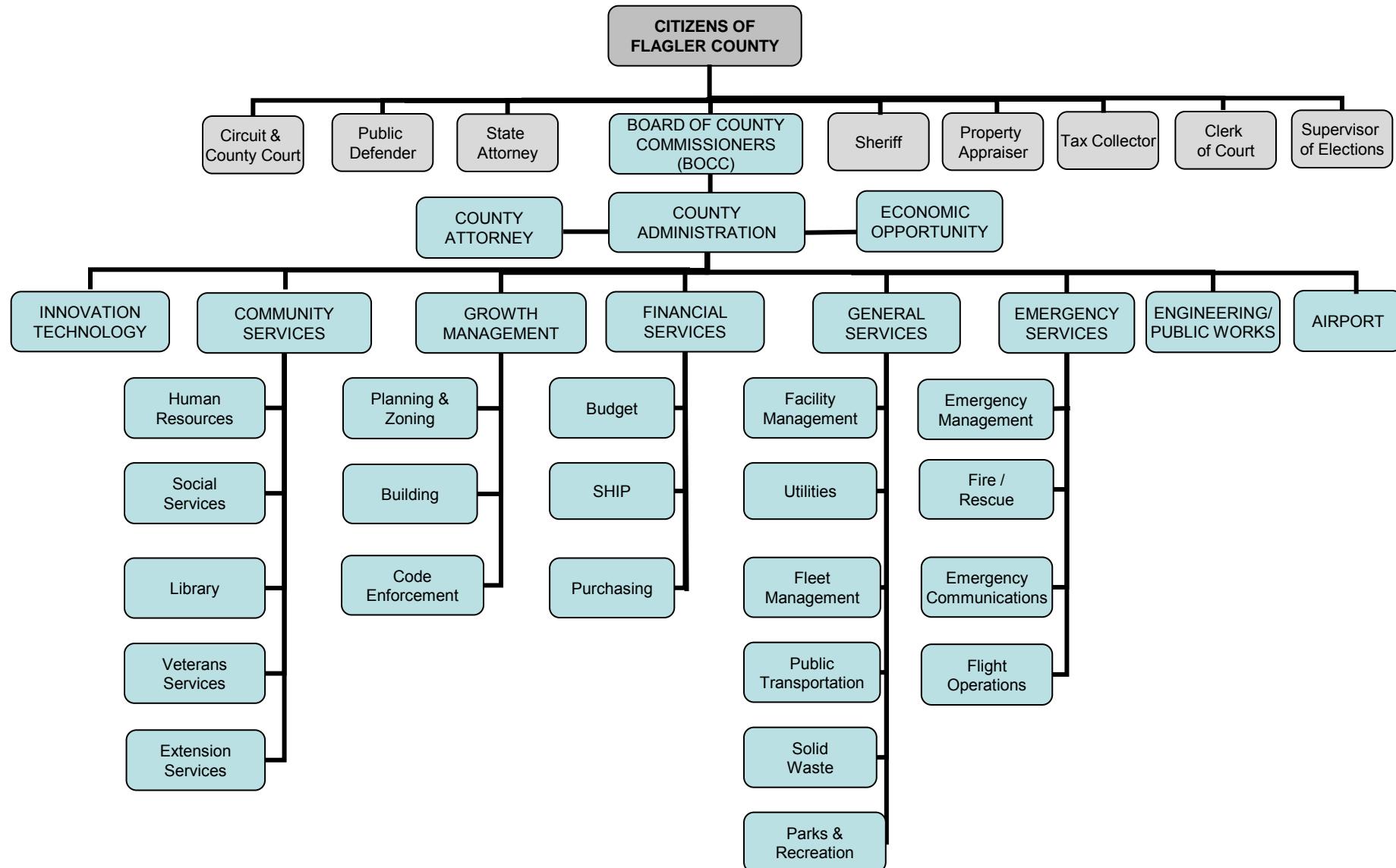
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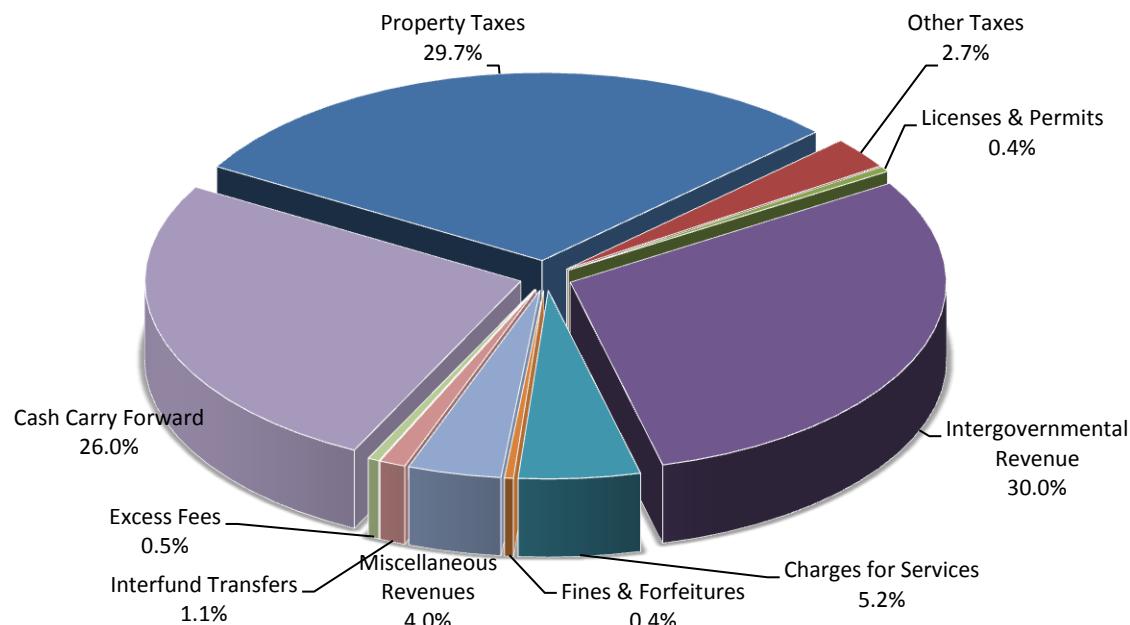
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**Flagler County Board of County Commissioners
FY 2014-15**



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

SOURCES OF ALL FUNDS



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

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

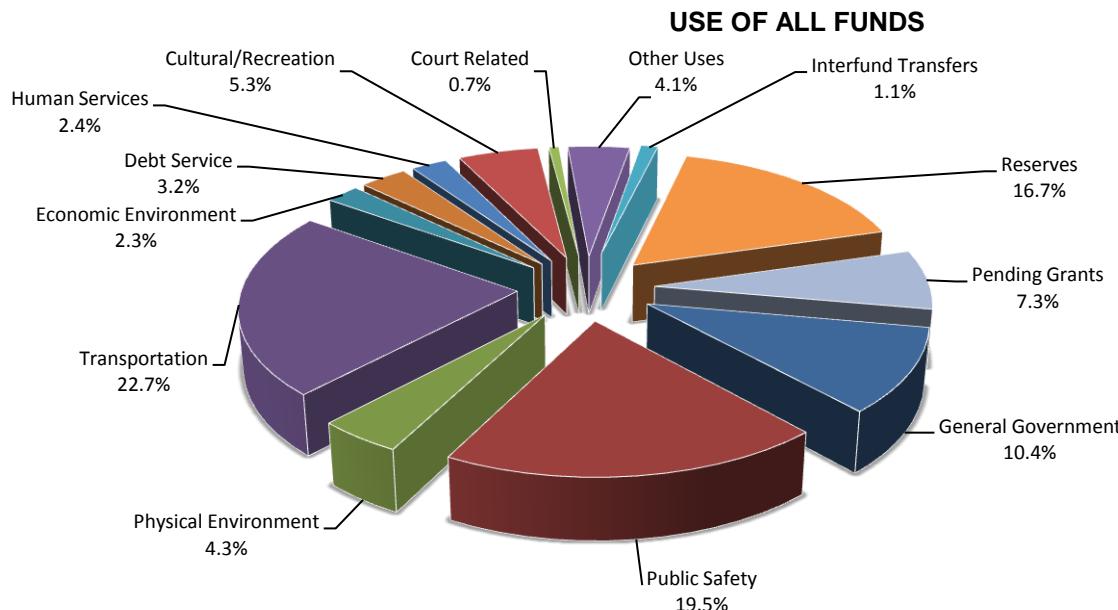
Revenues

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

Cash Carry Forward

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

Flagler County Board of County Commissioners
FY 2014-2015



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

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

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

Expenditures

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

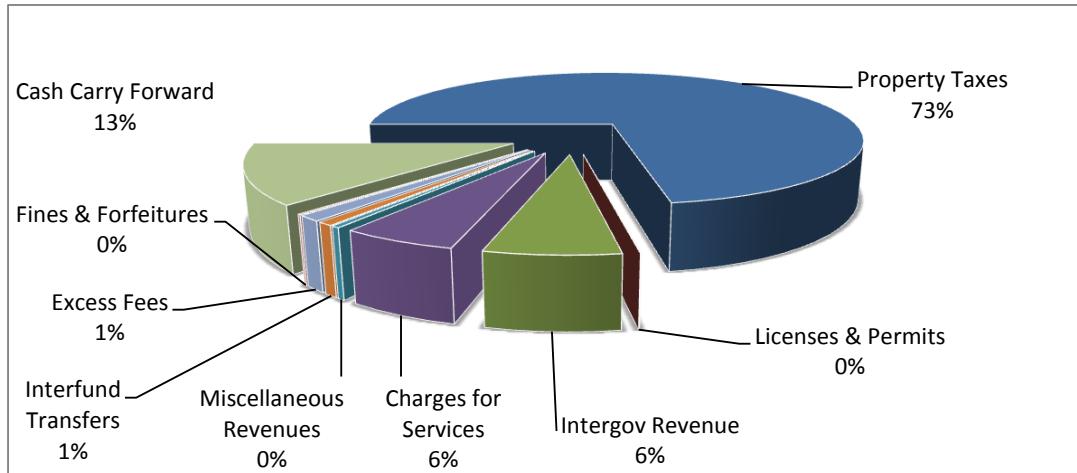
Reserves/Pending Grants

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

Flagler County Board of County Commissioners
FY 2014-2015

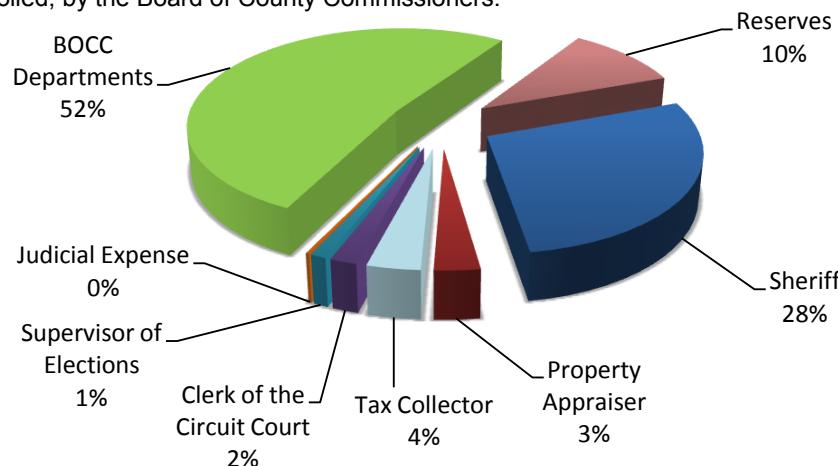
GENERAL FUND

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



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

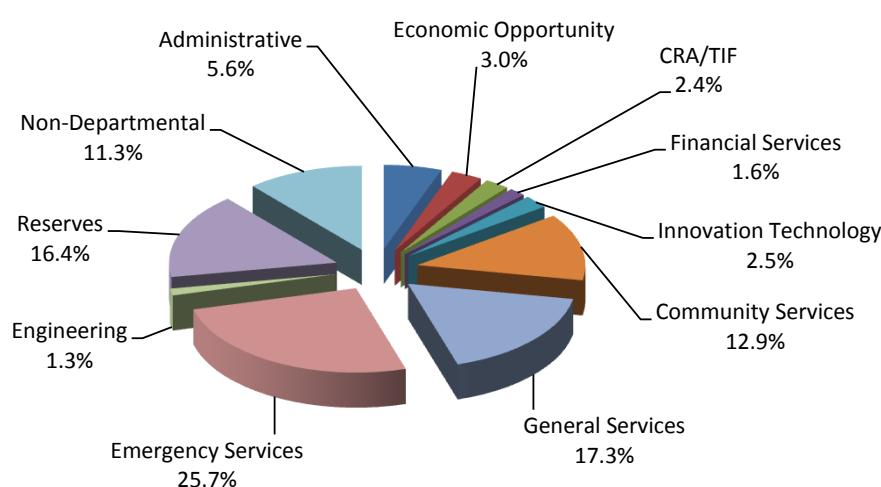
The General Fund services in the budget include: Administration, County Attorney, Economic Opportunity, Land Management, Innovation Technology, Financial Services, Community Services, General Services, and Emergency Services. In addition, the General Fund supports the budget of the Constitutional Offices: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



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

BOCC Expenditures of the General Fund

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



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

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

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

Flagler County Board of County Commissioners
FY 2014-2015

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

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

Flagler County Board of County Commissioners
FY 2014-2015

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

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

Flagler County Board of County Commissioners
FY 2014-2015

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

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

Flagler County Board of County Commissioners

FY 2014-2015

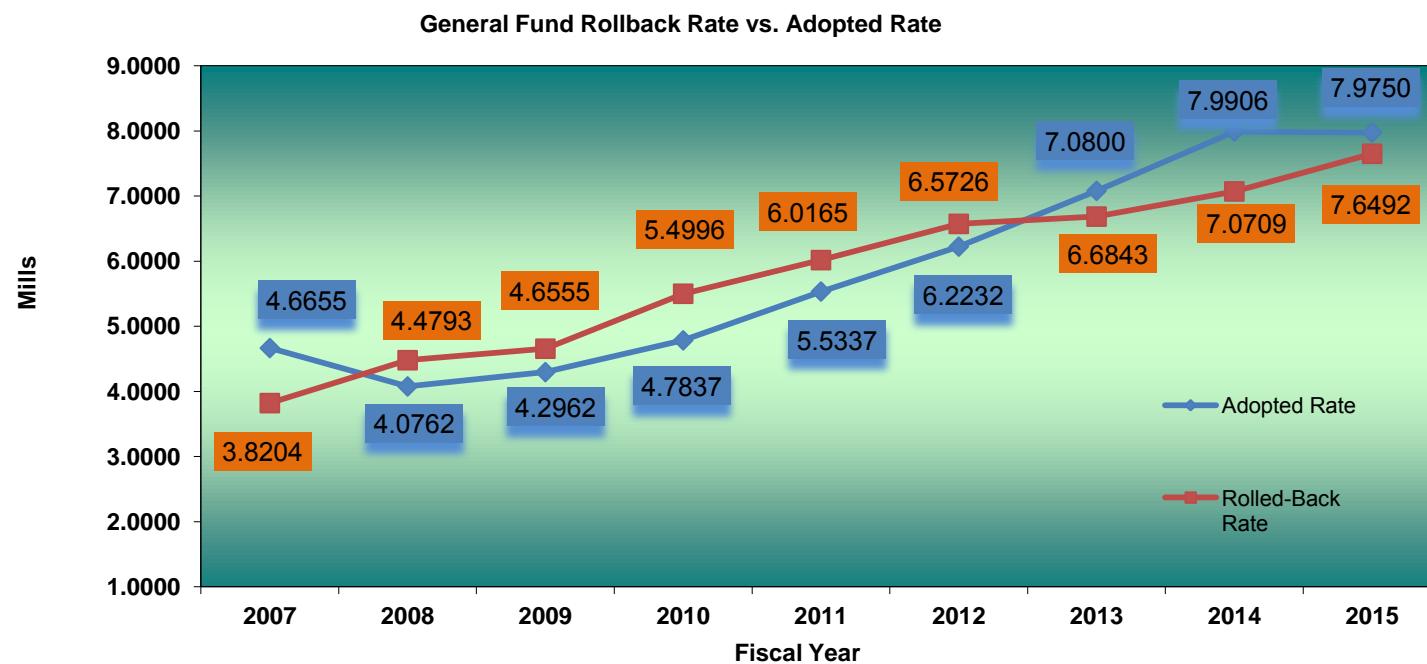
APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

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

Flagler County Board of County Commissioners
FY 2014-2015

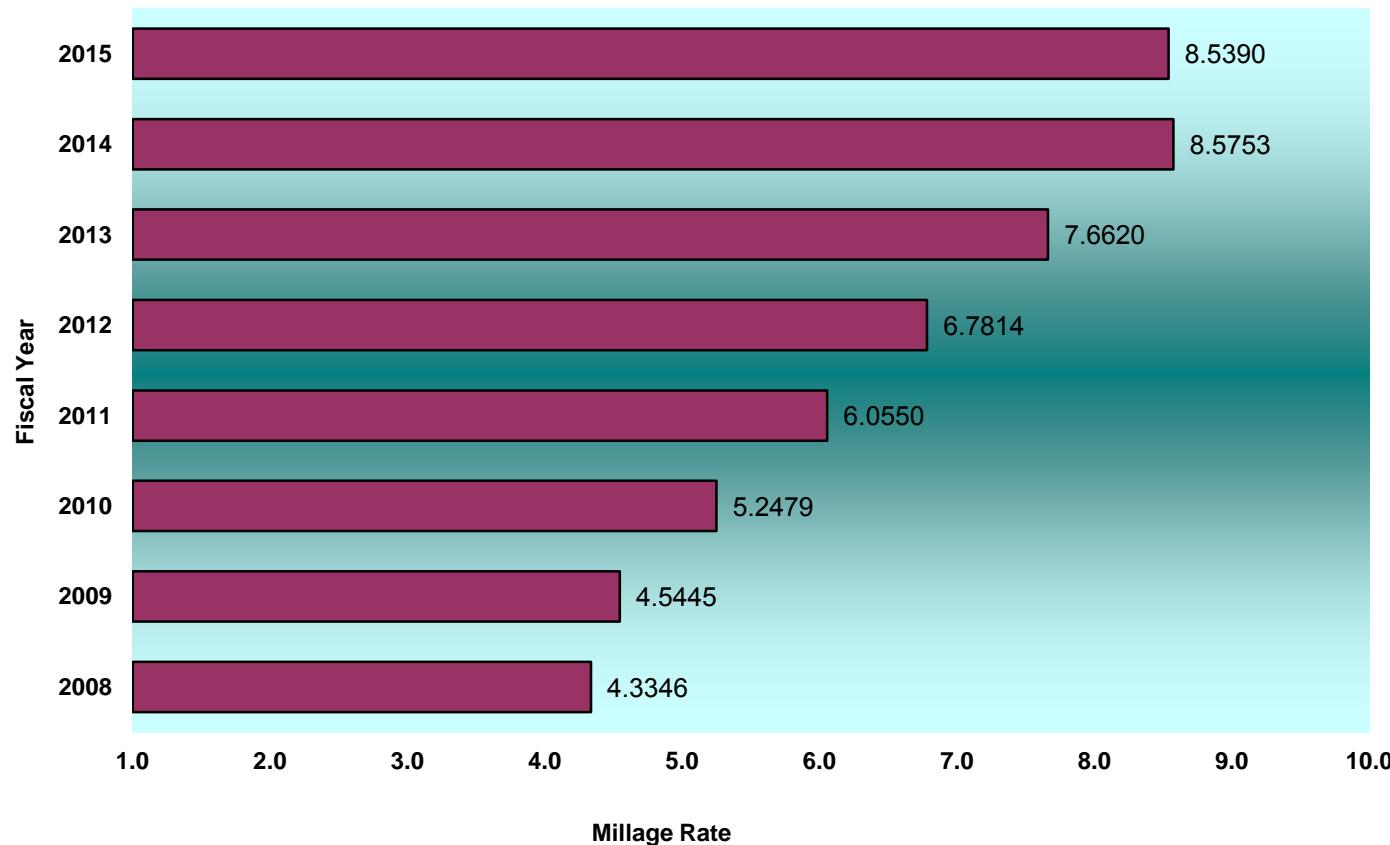
FLAGLER COUNTY HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

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

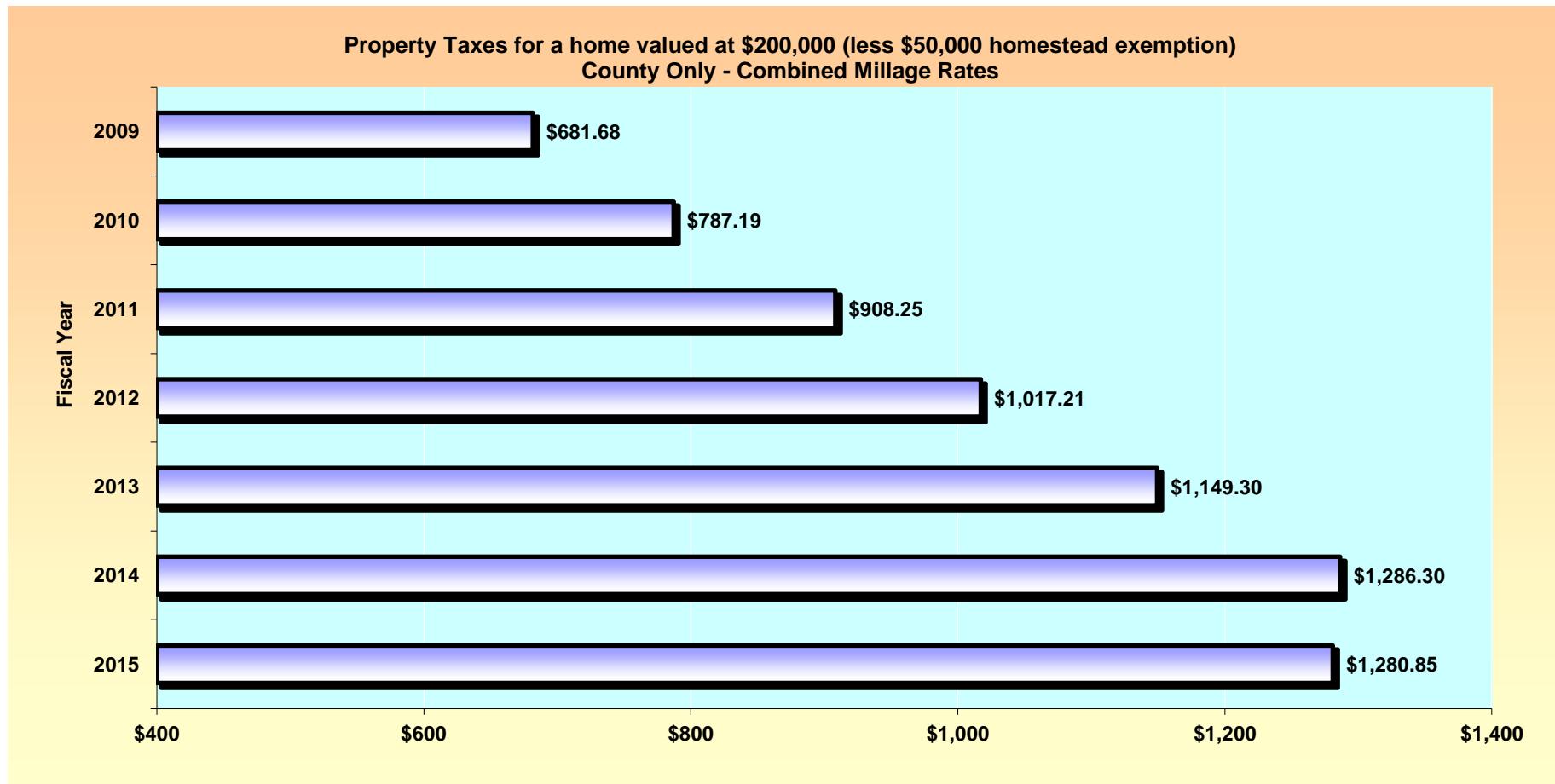


**Flagler County Board of County Commissioners
FY 2014-2015**

History of Combined Millage Rate

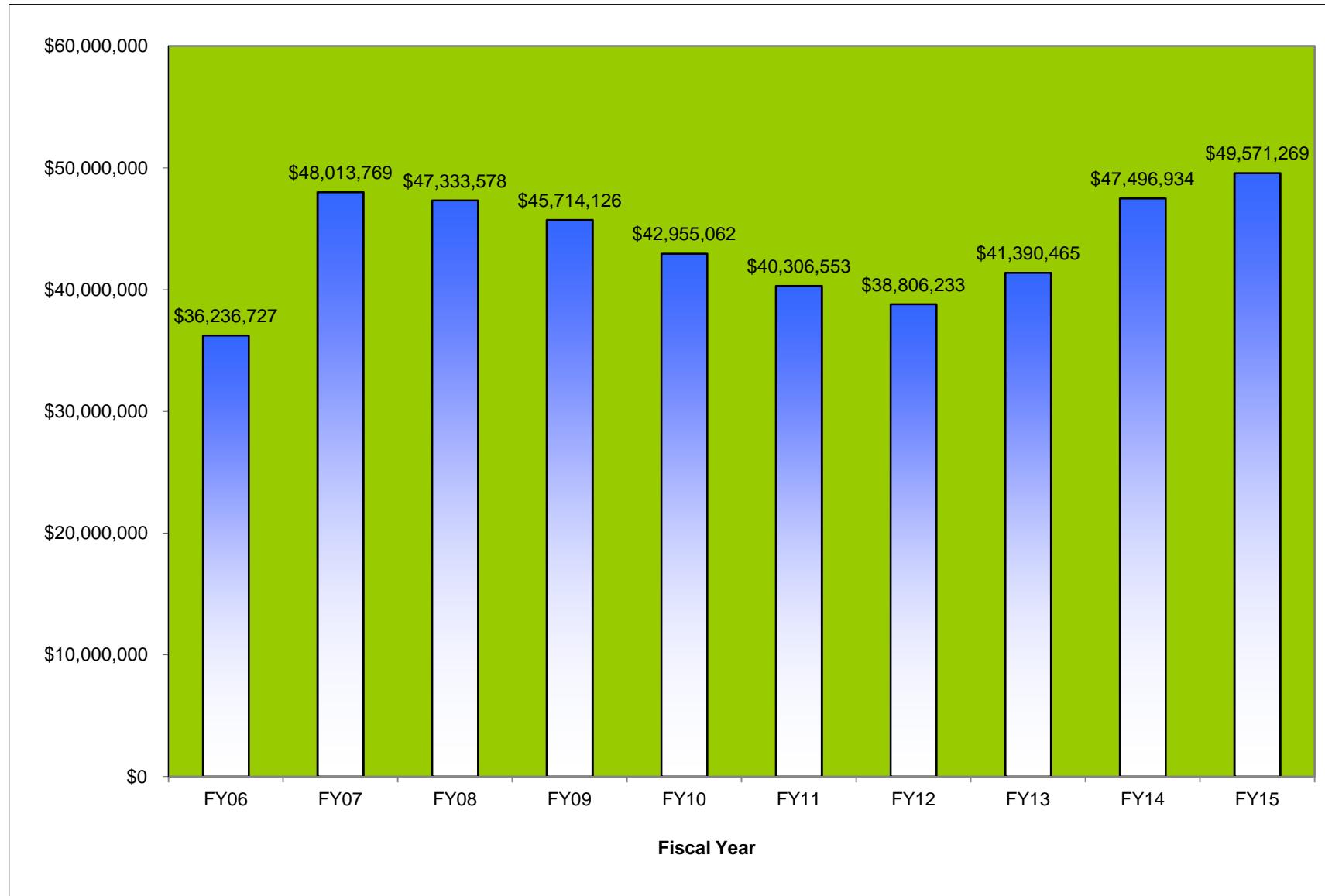


Flagler County Board of County Commissioners
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Flagler County Board of County Commissioners
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**PROPERTY TAX LEVIED FOR THE GENERAL FUND
(LESS 5% STATUTORY REDUCTION)**



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

BREAKDOWN OF A HOMEOWNER'S TAX BILL

2014 Approved MILLAGE RATES

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

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

COUNTYWIDE GENERAL FUND TAXABLE PROPERTY VALUE

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

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

Flagler County Board of County Commissioners
FY 2014-2015

2014 COUNTYWIDE TAXABLE VALUES

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

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

**Flagler County Board of County Commissioners
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BUDGET PROFORMAS

The following information is provided for projection purposes only.

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

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

Proforma Assumptions

Revenues:

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

General Assumptions:

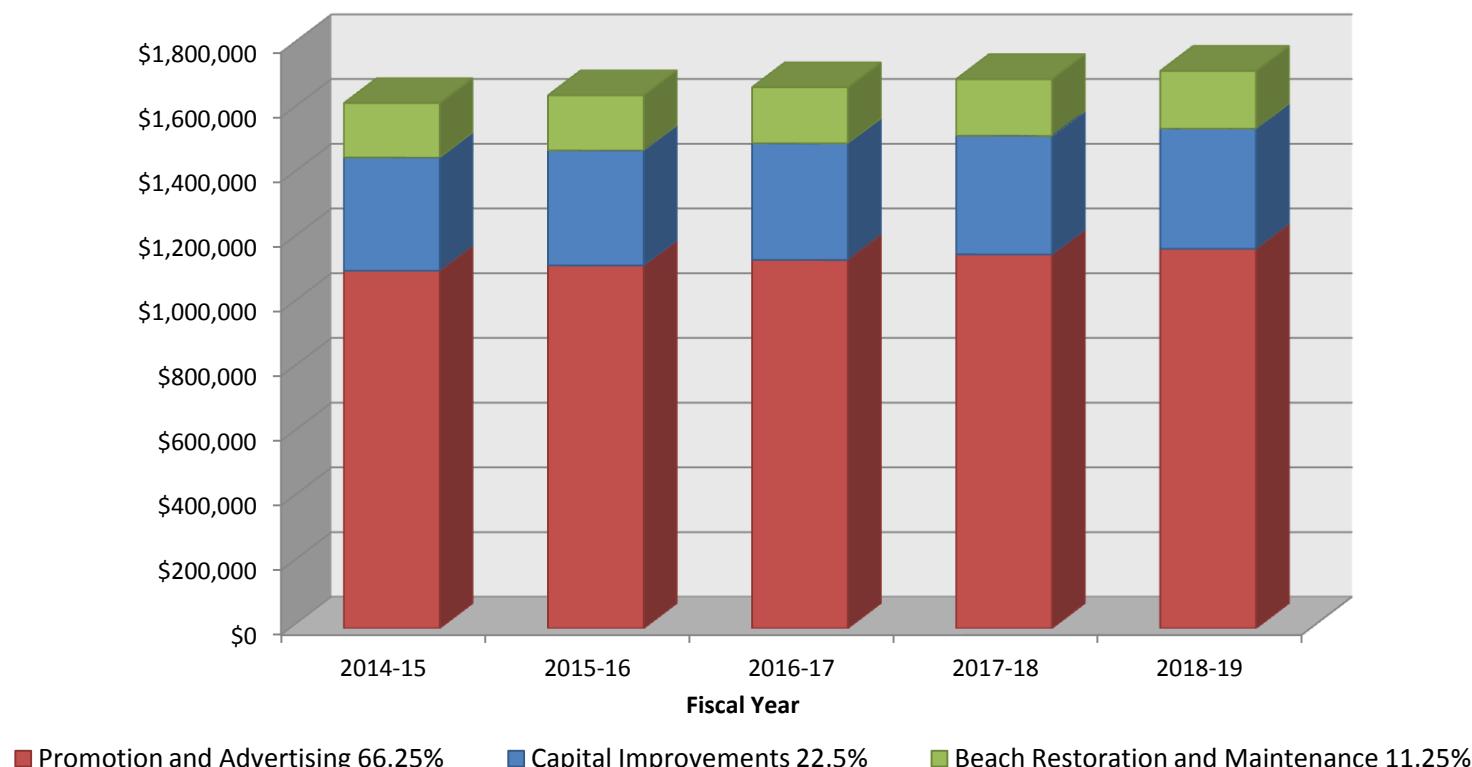
- Debt service will be paid from the pledged revenue source
- Required amount of pledged revenues will be deposited directly into the debt service funds

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

RESORT TAXES

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

Five Year Projection of Tourist Development Revenues

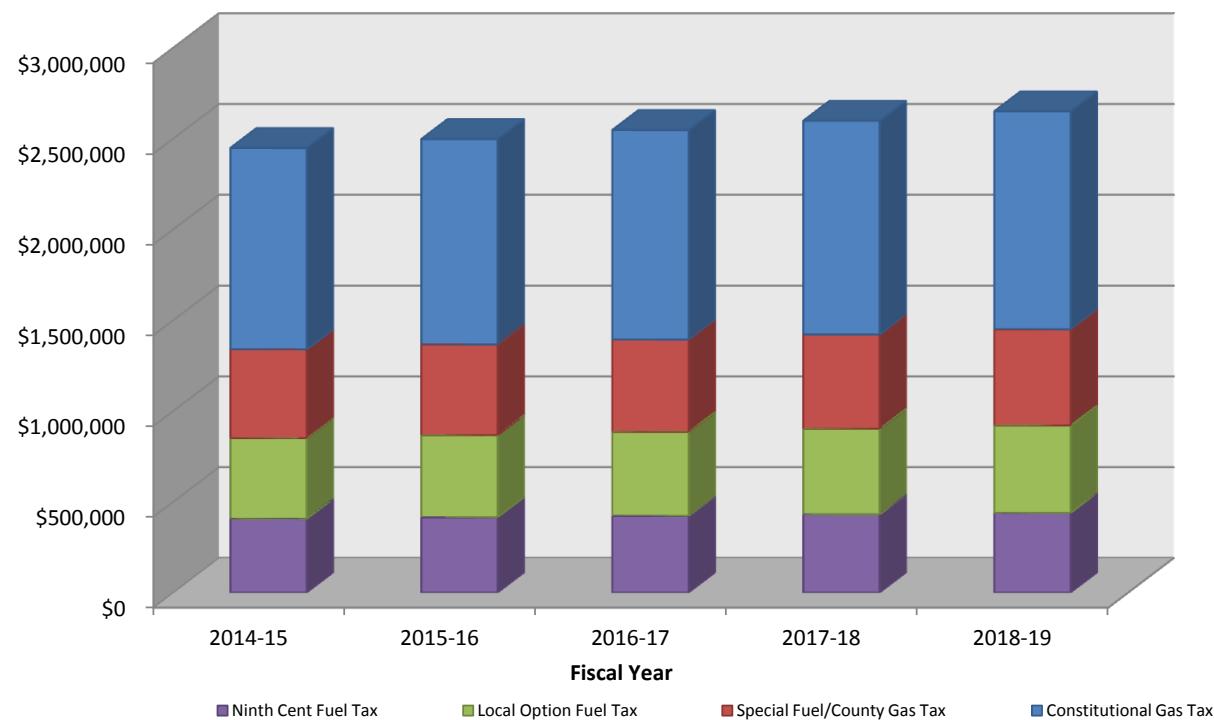


Flagler County Board of County Commissioners
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FUEL TAXES

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

Five Year Projection of Fuel Tax Revenue



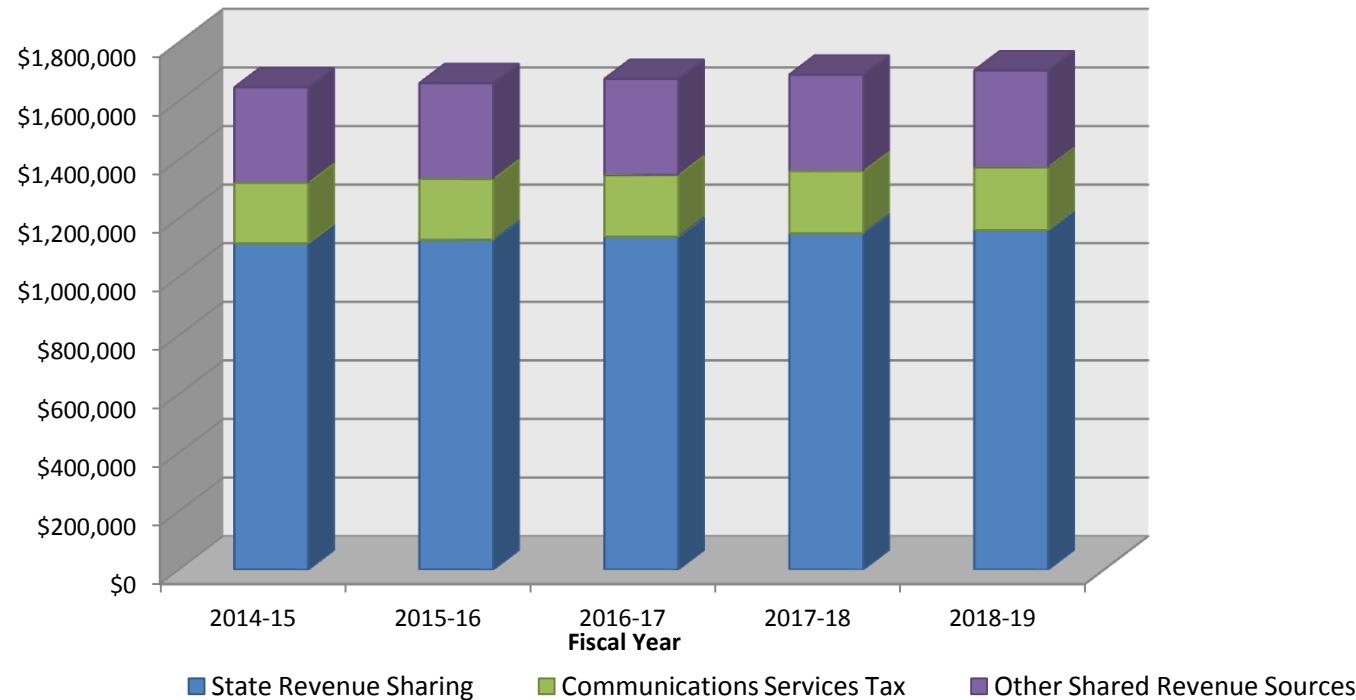
Flagler County Board of County Commissioners
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SHARED REVENUES

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

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

Five Year Projection of Shared Revenue Sources



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

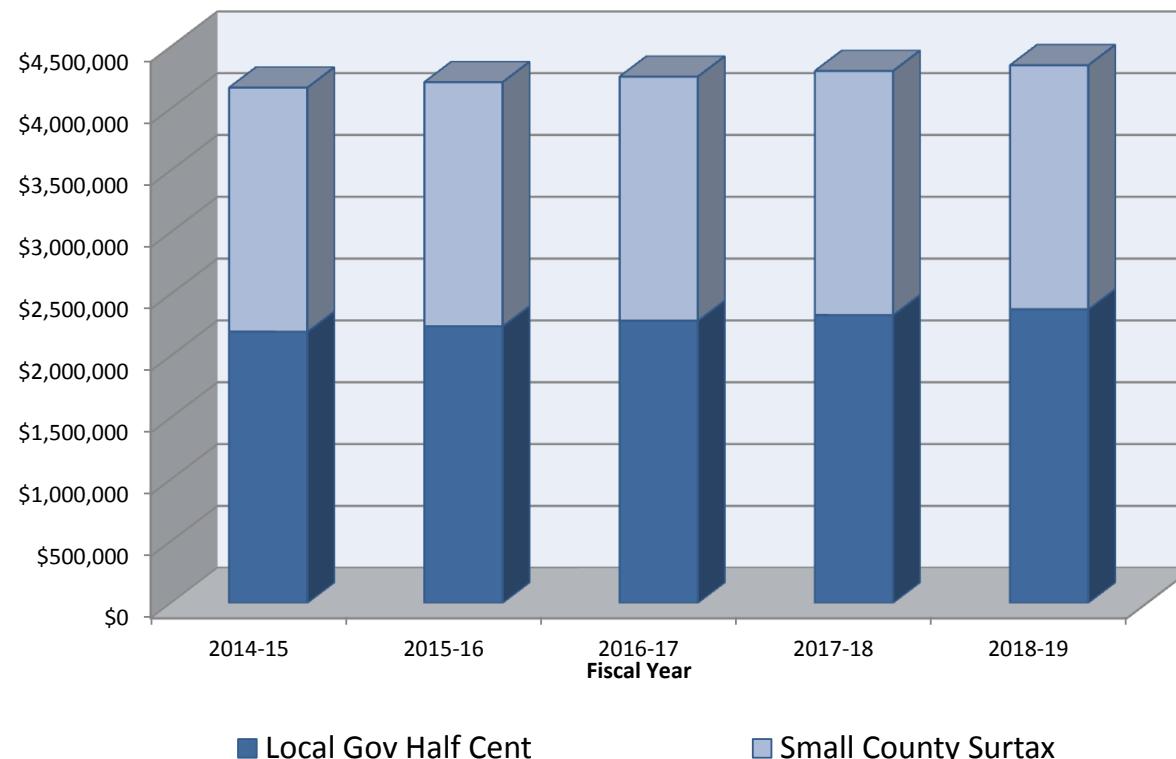
SALES TAXES

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

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

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

Five Year Projection of Sales Tax Revenue



Flagler County Board of County Commissioners
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POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

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

Flagler County Board of County Commissioners
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POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

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

Flagler County Board of County Commissioners
FY 2014-2015

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

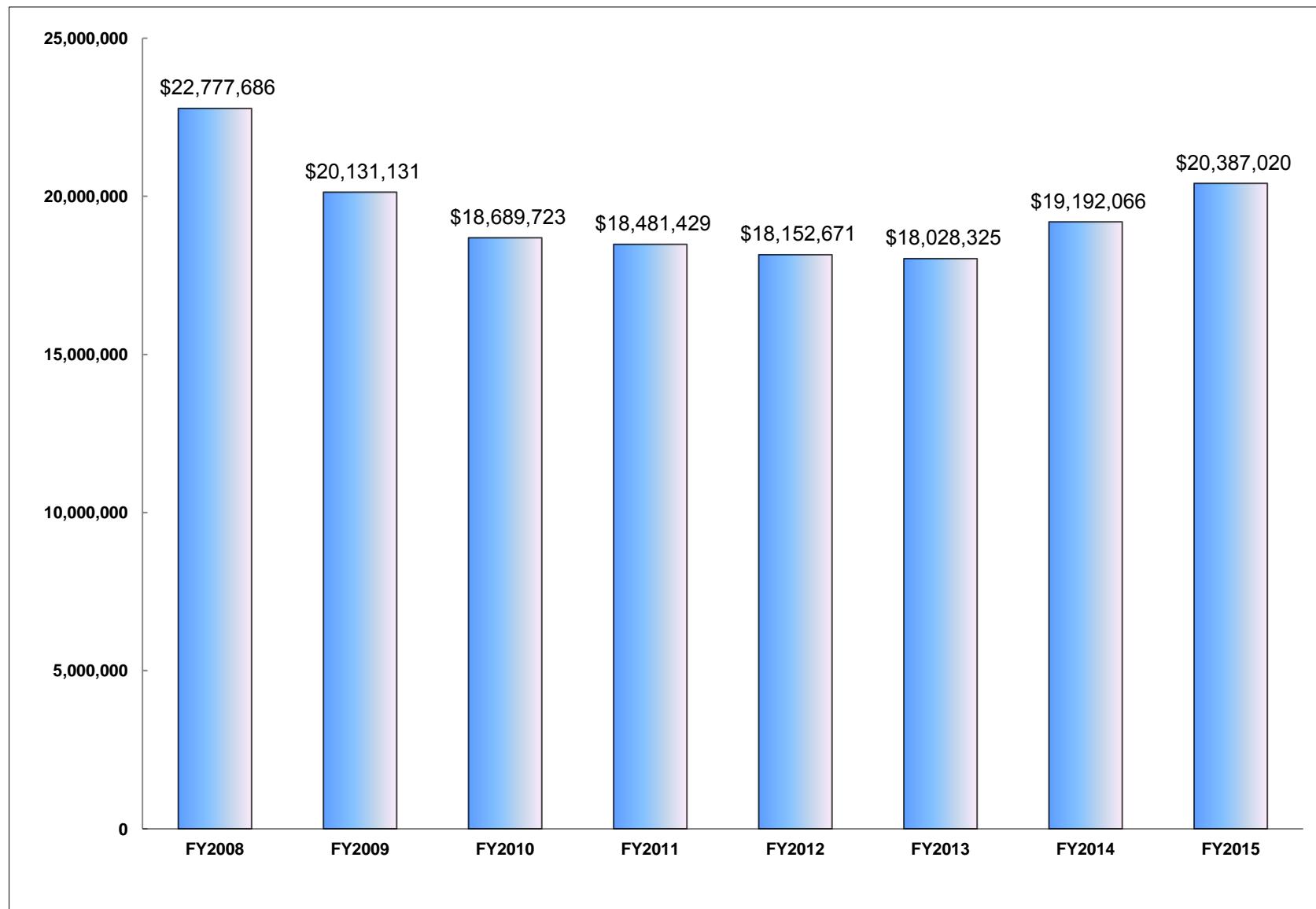
DEPARTMENT/DIVISION	BUDGETED	BUDGETED	BUDGETED	APPROVED	APPROVED		
	FY11-12	FY12-13	FY13-14	FY14-15	Change	Description of change	
<u>ENTERPRISE AND OTHER OPERATING FUNDS</u>							
Airport	6.00	6.00	6.00	6.00	0.00		
Utilities	2.50	2.50	2.50	2.50	0.00		
Solid Waste - Landfill	2.50	2.50	2.50	2.50	0.00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

Position Count Summary for BOCC ONLY

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

Flagler County Board of County Commissioners
FY 2014-2015

SUMMARY OF PERSONAL SERVICES BOCC ONLY - ALL FUNDS



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

PERSONAL SERVICES CATEGORY ALL FUNDS - BOCC ONLY

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

Personal Services dollars allocated to Health Insurance

13.30%

Flagler County Board of County Commissioners
FY 2014-2015

POPULATION AND AUTHORIZED POSITION COUNTS

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

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

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

Flagler County Board of County Commissioners
FY 2014-2015

REVENUE AND EXPENDITURES SUMMARY BY FUND

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

Flagler County Board of County Commissioners
FY 2014-2015

REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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

REVENUE AND EXPENDITURES SUMMARY BY FUND

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

Flagler County Board of County Commissioners
FY 2014-2015

REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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

REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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

REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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

REVENUE AND EXPENDITURES SUMMARY BY FUND

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

**Flagler County Board of County Commissioners
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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

**Flagler County Board of County Commissioners
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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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

REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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REVENUE AND EXPENDITURES SUMMARY BY FUND

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

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RESERVES SUMMARY BY FUND**

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

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

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

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

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

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

CONSTITUTIONAL GAS TAX FUND (112)

402590	CR305 Wide/Resurface	1,187,474
402591	CR305 Resurface Bridge #734086	2,301,684
425590	CR13 Resurface fr CR205-US1	242,740
440656	CR 305 Bridge #734086	2,745,545
441590	CR205 Resurfacing	200,000
TBD	CR2009 from Lake Disston to CR305	384,000
TBD	Old Kings Rd South From SR100 to Dixie	1,156,000

8,217,443

AIRPORT FUND (401)

050294	Taxiway C & D Construction	1,700,000
TBD	Wildlife Hazard Assessment	100,000
050503	Taxiway H Construction	1,450,000
050506	Runway 11-29 Relocation & Ext Construction	1,000,000
050630	Aviation Terminal & Admin Bldg	350,000

4,600,000

TOTAL PENDING GRANTS - ALL FUNDS

12,817,443

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

INTERFUND TRANSFERS SUMMARY

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

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

FUND BALANCE HISTORY BY FUND

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

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

FUND BALANCE HISTORY BY FUND

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

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

FUND BALANCE HISTORY BY FUND

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

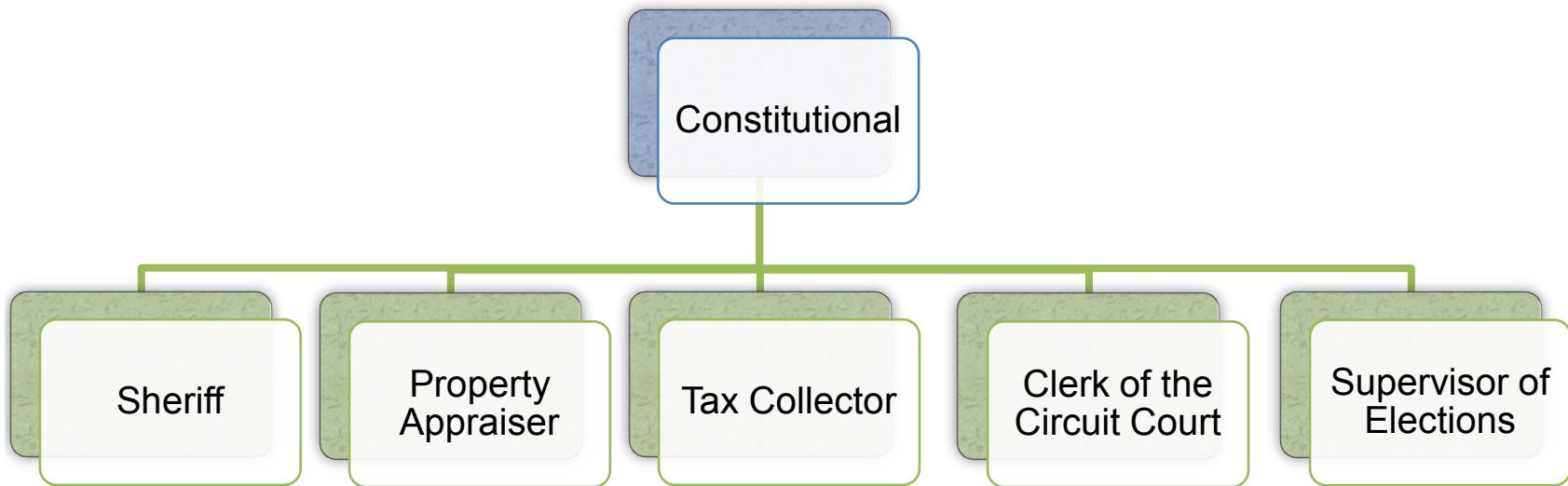
* Enterprise Funds and the Internal Service Fund report Net Assets instead of Fund Balance as they are Proprietary Funds. Shown here are unrestricted net assets except for Solid Waste which includes funds restricted for future capital outlay and they are budgeted in a reserve account.

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

APPROPRIATION SUMMARY-CONSTITUTIONAL AND JUDICIAL

DEPARTMENT	BUDGET		\$ CHANGE	% CHANGE	POSITIONS	
	FY 13-14	FY 14-15			FY 13-14	FY 14-15
Constitutional						
Sheriff	\$ 18,801,739	\$ 19,569,739	\$ 768,000	4.1%	254.00	249.00 Full 24.00 29.00 Part
Property Appraiser	\$ 2,085,615	\$ 2,080,683	\$ (4,932)	-0.2%	28.00	27.00
Tax Collector	\$ 2,348,371	\$ 2,428,371	\$ 80,000	3.4%	30.00	31.00
Clerk of the Circuit Court	\$ 1,163,310	\$ 1,226,175	\$ 62,865	5.4%	29.00	30.00
Supervisor of Elections	\$ 697,073	\$ 718,689	\$ 21,616	3.1%	6.00	6.00
Judicial						
Circuit Court	\$ 13,000	\$ 11,250	\$ (1,750)	-13.5%	0.00	0.00
Court Expenses	\$ 5,000	\$ 5,000	\$ -	0.0%	0.00	0.00
Guardian Ad Litem	\$ 41,743	\$ 43,080	\$ 1,337	3.2%	1.00	1.00
Pretrial Services	\$ 60,613	\$ 63,618	\$ 3,005	5.0%	1.00	1.00
Court Reporter	\$ 2,200	\$ 2,000	\$ (200)	-9.1%	0.00	0.00
County Court	\$ 3,000	\$ 2,750	\$ (250)	-8.3%	0.00	0.00
State Attorney	\$ 40,350	\$ 30,000	\$ (10,350)	-25.7%	0.00	0.00
Public Defender	\$ 3,200	\$ 3,200	\$ -	0.0%	0.00	0.00
Drug Court Grant/ARRA Fed Grant	\$ -	\$ -	\$ -	0.0%	0.00	0.00
Total	25,265,214	26,184,555	\$ 919,341	3.6%	373.00	374.00

Flagler County Board of County Commissioners
FY 2014-2015



Flagler County Board of County Commissioners
FY 2014-2015

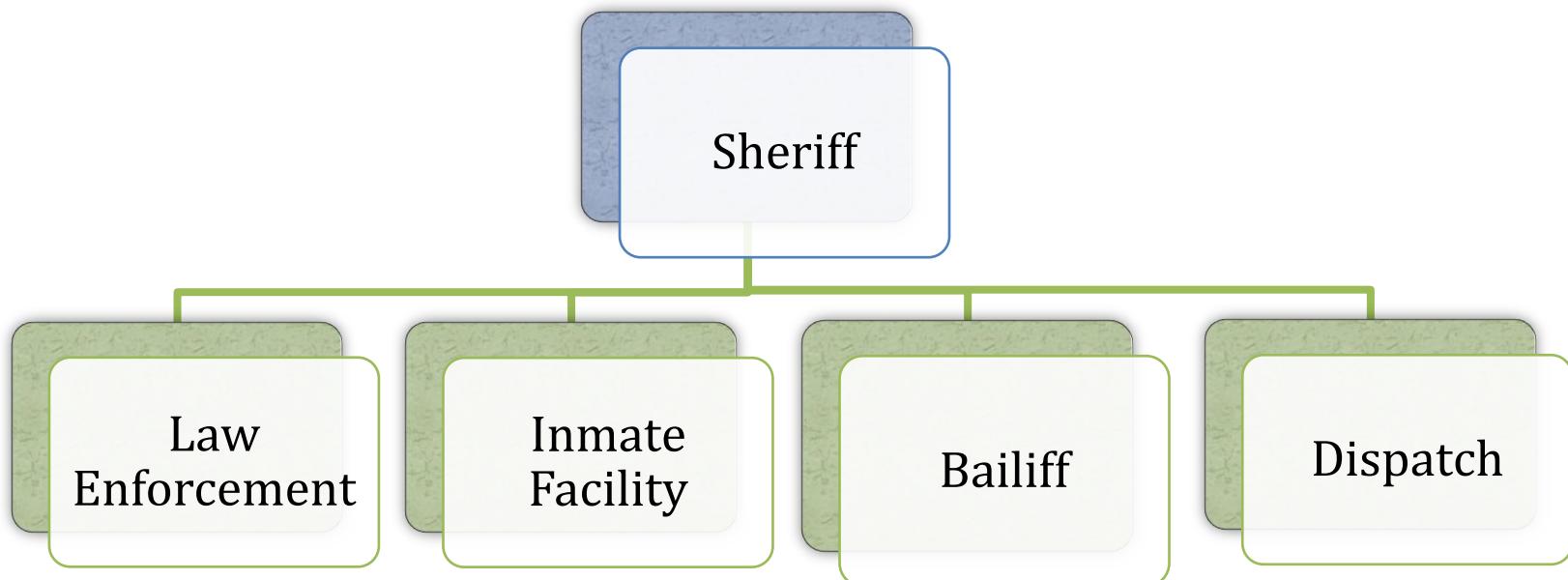
CONSTITUTIONAL - SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)
Revenues					
General Fund - BOCC	23,911,662	22,910,724	24,096,108	25,163,657	1,067,549
Excess Fees	889,897	1,009,253	1,000,000	860,000	(140,000)
Total Revenues	24,801,559	23,919,977	25,096,108	26,023,657	927,549
Expenses					
Sheriff	19,251,565	18,371,712	18,801,739	19,569,739	768,000
Property Appraiser	1,980,119	1,991,124	2,085,615	2,080,683	(4,932)
Tax Collector	2,029,576	2,028,636	2,348,371	2,428,371	80,000
Clerk of the Courts	856,379	904,791	1,163,310	1,226,175	62,865
Supervisor of Elections	683,920	623,714	697,073	718,689	21,616
Total Expenses	24,801,559	23,919,977	25,096,108	26,023,657	927,549
Revenues vs. Expenses	0	0	0	0	0

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)
Personnel Summary- Positions					
Sheriff					
Full-time	256.00	259.00	254.00	249.00	(5)
Part-time	29.00	26.00	24.00	29.00	5
Property Appraiser	29.00	28.00	28.00	27.00	(1)
Tax Collector	30.00	30.00	30.00	31.00	1
Clerk of the Courts	29.00	29.00	29.00	30.00	1
Supervisor of Elections	6.00	6.00	6.00	6.00	0
Total Positions	379.00	378.00	371.00	372.00	1.00

Flagler County Board of County Commissioners
FY 2014-2015



Sheriff

The Flagler County Sheriff's Department consists of four divisions: Bailiff, Communications, Detention and Law Enforcement.

Bailiff

Florida Statute 30.15(1)(c) commands the Sheriff to attend all terms of the circuit court and county court held in their jurisdiction. Additionally, Administrative Order 07-01-ADM (Flagler) issued by Judge Kim C. Hammond orders the Sheriff's Office to provide manpower to cover security screening stations, security system, video surveillance, and a limited number of entrances to the Courthouse, along with continued assignment of certified law enforcement officers to serve as bailiffs in the Kim C. Hammond Justice Center.

The bailiff is an officer of the Court. He is required to perform numerous functions by law and as requested by the judge. The bailiff is an assistant to the Sheriff. The Sheriff designates the number of bailiffs required by the circumstances and must assign this duty to as many of his deputies as the Court may request. The bailiff, generally, looks after the jury and the witnesses.

Dispatch

There are three primary fields of public safety communications: Law Enforcement Communications, Fire Service Communications, and Emergency Medical Communications. The Flagler County Sheriff's Office telecommunicators handle all three areas of communication and receive specialized training in each area. The operators are responsible to provide medical instructions via the telephone referred to as pre-arrival instructions. These operators are multifunctional having the ability to instantaneously switch from field to field of communication.

The Flagler County Sheriff's Office Communications Center handles all communications for the entire county to include Law Enforcement, Fire Service and Emergency Medical communications.

Inmate Facility

The Flagler County Sheriff's Office operates the only inmate facility within Flagler County on behalf of the Board of County Commissioners. It houses all un-sentenced inmates and those inmates that have been sentenced to 364 days or less in jail. The purpose of the inmate facility is to provide supervision, care, custody, treatment, housing and general handling of inmates in accordance with the Florida Model Jail Standards.

Law Enforcement

Law Enforcement services are the largest function of the Sheriff's Office to include but not limited to patrol, administration, investigations, school resources, police athletic league, citizen's observer patrol, management information systems, judicial process, fleet maintenance and training. The Sheriff is the conservator of peace within his county directed to suppress tumults, riots, and unlawful assemblies in his county "with force and strong hand" when necessary. He is authorized to raise the power of the county and command any person to assist him. He is authorized, without warrant to apprehend any person disturbing the peace. He is the required to execute all orders of the Board of County Commissioners for which the Sheriff's Office shall receive compensation out of the county treasury. In addition, the Sheriff is required to "perform such other duties as may be imposed by law."

The Office of Sheriff is a Constitutional Office in Florida and it is declared Legislative Policy to preserve the independence concerning the purchase of supplies and equipment, and the selection, employment, discharge, and compensation of personnel.

Flagler County Board of County Commissioners
FY 2014-2015

SHERIFF		GENERAL FUND					
Fund 001 Dept. 0310	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGET FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
386.40-10	General Fund - BOCC	19,179,240	18,324,838	18,801,739	19,569,739	768,000	
	Excess Fees	72,325	46,874	0	0	0	
	Total BOCC Revenues	19,251,565	18,371,712	18,801,739	19,569,739	768,000	
	Grant and Aids/Other Uses	1,463,129	619,925	1,049,911	504,098	(545,813)	
	Contracts	3,015,182	3,503,491	3,004,605	2,916,335	(88,270)	
	TOTAL REVENUES	23,729,876	22,495,128	22,856,255	22,990,172	133,917	<i>Note: These revenues are not adopted as part of the Countywide BOCC Budget.</i>
Expense Summary							
	Sheriff Law Department	15,328,330	15,171,372	14,753,258	15,135,705	382,447	
	Inmate Facility	5,078,195	4,429,017	5,120,760	5,325,206	204,446	
	Bailiff	647,566	574,299	602,669	613,834	11,165	
	Dispatch	1,212,656	1,218,100	1,329,657	1,411,329	81,672	
	Grants and Aids	1,463,129	1,102,340	1,049,911	504,098	(545,813)	
	TOTAL EXPENSES	23,729,876	22,495,128	22,856,255	22,990,172	133,917	
Expenditures							
581.91-23	Sheriff Law Department						
	Regular Salaries	8,058,412	7,857,917	7,721,751	7,976,987	255,236	
	Overtime	450,032	444,225	375,011	372,864	(2,147)	
	Benefits	3,592,564	3,619,167	4,080,088	4,130,611	50,523	
	Professional Services	123,443	228,764	116,678	183,188	66,510	
	SHR Investigative Fund	9,519	9,789	16,000	20,000	4,000	
	Travel and Per Diem	20,823	22,715	13,500	29,800	16,300	
	Communications Services	208,457	217,446	225,710	214,000	(11,710)	
	Transportation, Freight and Postage	15,023	19,779	22,925	18,975	(3,950)	
	Utility Services	68,591	58,798	103,050	62,500	(40,550)	
	Rentals and Leases	231,788	193,162	225,948	250,880	24,932	
	Insurance	238,153	239,193	265,574	223,357	(42,217)	
	Repair and Maintenance Services	395,615	414,166	190,280	191,200	920	
	Printing and Binding	8,314	11,171	21,000	10,750	(10,250)	
	College Tuition	20,736	14,085	29,481	40,000	10,519	
	Other Charges and Obligations	72,387	57,398	39,450	82,415	42,965	
	Office Supplies	22,919	24,260	24,675	21,825	(2,850)	
	Operating Supplies	906,767	945,003	935,107	928,638	(6,469)	
	Books, Publications, Subscriptions	63,277	20,026	32,030	31,715	(315)	
	Machinery and Equipment	56,805	556,233	0	0	0	
	Computer Equipment	174,315	1,387	45,000	45,000	0	
	Debt Principal/Interest	590,390	216,688	270,000	301,000	31,000	
	Total Sheriff Law Department	15,328,330	15,171,372	14,753,258	15,135,705	382,447	

Flagler County Board of County Commissioners
FY 2014-2015

SHERIFF		GENERAL FUND					
Fund 001 Dept. 0320	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGET FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
581.91-23	Sheriff Inmate Facility						
	Regular Salaries	2,560,680	2,441,097	2,601,454	2,669,971	68,517	
	Overtime	172,479	181,175	157,495	157,495	0	
	Benefits	1,234,175	1,236,187	1,428,781	1,442,616	13,835	
	Professional Services	395,035	76,600	481,000	512,214	31,214	
	Travel and Per Diem	27,826	30,562	31,500	34,500	3,000	
	Communications Services	10,548	9,190	6,000	6,000	0	
	Transportation, Freight and Postage	6,246	3,375	4,000	4,000	0	
	Utility Services	124,306	128,606	152,000	209,100	57,100	
	Rentals and Leases	9,572	7,149	9,500	10,000	500	
	Insurance	61,413	49,835	51,810	51,810	0	
	Repair and Maintenance Services	58,786	39,600	51,720	58,500	6,780	
	College Tuition	8,367	18,964	15,000	15,000	0	
	Other Charges and Obligations	13,554	17,322	15,500	5,500	(10,000)	
	Office Supplies	23,004	10,860	21,000	22,000	1,000	
	Operating Supplies	229,464	93,435	84,000	116,500	32,500	
	Equipment	142,740	85,060	10,000	10,000	0	
	Total Sheriff Inmate Facility	5,078,195	4,429,017	5,120,760	5,325,206	204,446	
581.91-23	Sheriff Bailiff Department						
	Regular Salaries	408,866	363,056	363,468	378,734	15,266	
	Overtime	18,952	23,134	23,000	23,000	0	
	Benefits	172,727	169,923	195,151	191,205	(3,946)	
	Travel and Per Diem	1,234	0	500	500	0	
	Communications Services	2,225	1,896	3,200	3,200	0	
	Transportation, Freight and Postage	66	282	0	0	0	
	Insurance	13,808	11,709	11,645	11,645	0	
	College Tuition	256	99	0	0	0	
	Other Charges and Obligations	0	75	750	750	0	
	Office Supplies	0	530	573	600	27	
	Operating Supplies	4,733	1,237	4,382	4,200	(182)	
	Equipment	24,699	2,358	0	0	0	
	Total Sheriff Bailiff Department	647,566	574,299	602,669	613,834	11,165	

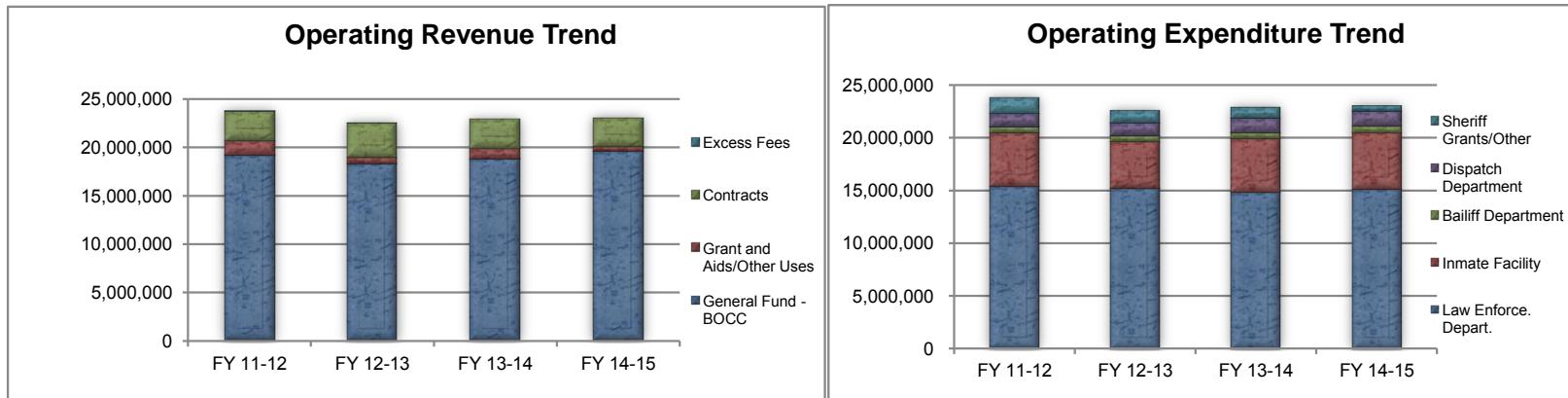
Flagler County Board of County Commissioners
FY 2014-2015

SHERIFF		GENERAL FUND					
Fund 001 Dept. 0340	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGET FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
581.91-23	Sheriff Dispatch Department						
	Regular Salaries	735,859	758,361	781,458	850,873	69,415	
	Overtime	135,020	115,594	150,000	135,000	(15,000)	
	Benefits	286,787	299,986	334,052	363,467	29,415	
	Professional Services	0	4,444	0	0		
	Travel and Per Diem	66	462	1,200	1,200	0	
	Communications Services	7,681	7,406	15,000	15,000	0	
	Transportation, Freight and Postage	12	33	200	200	0	
	Rentals and Leases	8,675	7,360	10,000	10,000	0	
	Insurance	7,778	7,419	7,197	5,039	(2,158)	
	Repair and Maintenance Services	2,918	592	0	0	0	
	College Tuition	11,326	10,029	12,500	12,500	0	
	Other Charges and Obligations	1,230	1,824	2,750	2,750	0	
	Office Supplies	1,379	380	4,000	4,000	0	
	Operating Supplies	7,105	4,210	7,300	7,300	0	
	Books, Publications, Subscriptions	602	0	2,000	2,000	0	
	Equipment	6,218	0	2,000	2,000	0	
	Total Sheriff Dispatch Department	1,212,656	1,218,100	1,329,657	1,411,329	81,672	
	Sheriff Grants/Other						
	Personal Services	625,239	474,625	572,314	261,098	(311,216)	
	Operating	305,046	99,086	104,000	243,000	139,000	
	Capital	532,844	528,629	373,597	0	(373,597)	
	Total Sheriff Grants/Other	1,463,129	1,102,340	1,049,911	504,098	(545,813)	
	TOTAL SHERIFF EXPENDITURES	23,729,876	22,495,128	22,856,255	22,990,172	133,917	

Flagler County Board of County Commissioners
FY 2014-2015

SHERIFF

GENERAL FUND



General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGET FY 13-14	APPROVED FY 14-15
Personnel Summary- Positions				
Full-Time	256.00	259.00	254.00	249.00
Part-Time	29.00	26.00	24.00	29.00
Total Positions	285.00	285.00	278.00	278.00

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGET FY 13-14	APPROVED FY 14-15
BOCC - Revenues				
General Fund - BOCC	19,179,240	18,324,838	18,801,739	19,569,739
Grant and Aids/Other Uses	1,463,129	619,925	1,049,911	504,098
Contracts	3,015,182	3,503,491	3,004,605	2,916,335
Excess Fees	72,325	46,874	0	0
	23,729,876	22,495,128	22,856,255	22,990,172
BOCC - Expenditures				
Law Enforce. Depart.	15,328,330	15,171,372	14,753,258	15,135,705
Inmate Facility	5,078,195	4,429,017	5,120,760	5,325,206
Bailiff Department	647,566	574,299	602,669	613,834
Dispatch Department	1,212,656	1,218,100	1,329,657	1,411,329
Sheriff Grants/Other	1,463,129	1,102,340	1,049,911	504,098
	23,729,876	22,495,128	22,856,255	22,990,172

Property Appraiser

The Property Appraiser and staff are statutorily charged with placing fair market values on each property in Flagler County. These values are used by the taxing authorities (including the County Commission, School Board, St. Johns River Water Management district, local municipalities and others) as a base for setting the millage rate. The millage rates provide for the total taxes needed by all authorities. Subsequently, taxes go up or down as a result of millage rates set by the taxing authorities.

Setting just values requires a thorough knowledge of the marketplace. Real estate values fluctuate due to many factors. Property use and size and condition of improvements to the site are other examples of factors affecting value. All of the factors are reflected by selling prices throughout the county. It is important to remember that the Property Appraiser does not create the market, but places values in response to market changes.

The Property Appraiser is also responsible for administering property tax exemptions. Every person who has legal or equitable title to real property in the State of Florida and who resides thereon and in good faith makes it his or her permanent home is eligible to receive a homestead exemption of up to \$50,000. The first \$25,000 applies to all property taxes. The additional \$25,000 applies to any assessed value over \$50,000 and only to non-school taxes. Persons 65 and older who meet specific circumstances are eligible to receive an additional \$50,000 homestead exemption.

Primary Functions

- ❖ Place fair market value on each property in Flagler County
- ❖ Value tangible personal property of businesses located in Flagler County
- ❖ Administer exemptions

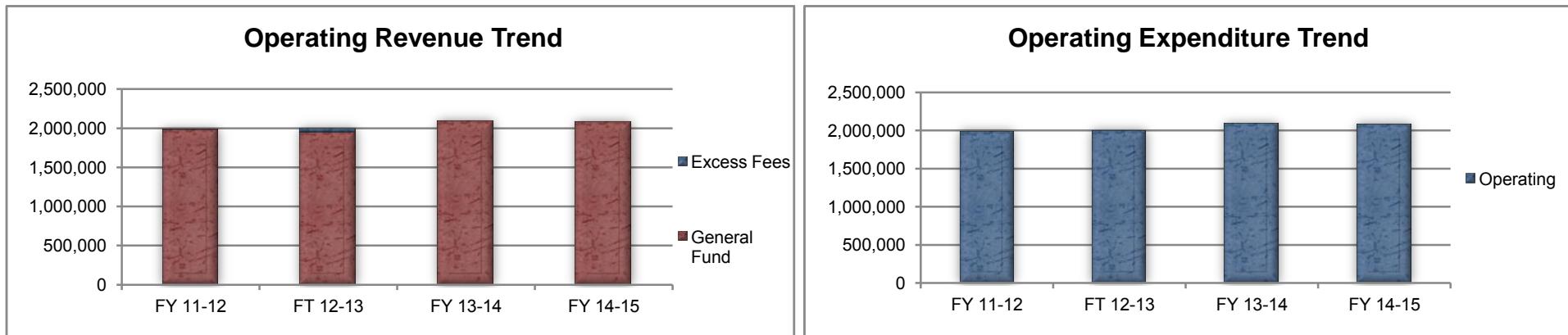
Flagler County Board of County Commissioners
FY 2014-2015

PROPERTY APPRAISER							GENERAL FUND
Fund 001 Dept. 0400	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FT 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
386.60-01	General Fund	1,974,819	1,943,885	2,085,615	2,080,683	(4,932)	
	Exess Fees	5,300	47,239	0	0	0	
	TOTAL REVENUES	1,980,119	1,991,124	2,085,615	2,080,683	(4,932)	
Expenses							
581.91-21	Property Appraiser Expense	1,933,504	1,946,019	2,038,775	2,033,843	(4,932)	
513.34-10	Other Contracted Services	16,878	14,761	15,840	15,840	0	Fee from Prop. Appraiser for APPROVED tax notices
513.41-10	Communications Recurring	2,293	2,130	3,500	3,500	0	Phone lines within offices
513.42-01	Postage Expense	27,444	28,214	27,500	27,500	0	TRIM compliance mailings
	TOTAL EXPENDITURES	1,980,119	1,991,124	2,085,615	2,080,683	(4,932)	

Flagler County Board of County Commissioners
FY 2014-2015

PROPERTY APPRAISER

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

DEPARTMENT SUMMARY

The responsibilities of the Property Appraiser include preparation of a real property assessment tax roll and the administration of all exemptions permitted under law. The Property Appraiser, under Florida Statutes 192, is permitted to charge commissions to taxable entities for services provided. The County is billed quarterly for these services, with any necessary adjustments made during the fourth and final billing and excess fees are returned to the County. The Department of Revenue is charged by the Property Appraiser an amount equal to 1/4 of 4/5 of the total amount of commissions received by the Property Appraiser from the State for the previous fiscal year.

	ACTUAL FY 11-12	ACTUAL FT 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund	1,974,819	1,943,885	2,085,615	2,080,683
Excess Fees	5,300	47,239	-	-
	1,980,119	1,991,124	2,085,615	2,080,683
Expenditures				
Operating	1,980,119	1,991,124	2,085,615	2,080,683
	1,980,119	1,991,124	2,085,615	2,080,683
Personnel Summary				
Positions	29.00	28.00	28.00	27.00
Total Positions	29.00	28.00	28.00	27.00

Tax Collector

The Office of the Tax Collector is a separate and independent government entity to ensure freedom from influence by local or state agencies that have the power to levy taxes. This means that the Tax Collector can and does operate independently of the Flagler County Board of County Commissioners and other Constitutional Offices. The Tax Collector's budget is approved by the Florida Department of Revenue.

The Tax Collector:

- ❖ Collects property taxes for every local government agency that has the power to levy taxes.
- ❖ Acts as Flagler County's agent for the administration of Business Tax Receipts.
- ❖ Serves as the State of Florida's agent for The Department of Highway Safety and Motor Vehicles (driver license, vehicle registrations and titles, mobile homes, vessels, disabled parking placards), The Florida Fish & Wildlife Conservation Commission (hunting and fishing licenses) and the Florida Department of Revenue (property taxes, special assessments and sales tax on vehicle/mobile home/vessel transfers).
- ❖ Provides information and educational resources about our services to the public.

The Tax Collector's Office is a fee-based office meaning operations are not funded by tax dollars. The fees collected for the services provided are used to fund the operating budget, which is approved by the Florida Department of Revenue. Cost-effective operations result in unused revenue, which is then returned to the local government agencies and the County in proportion to the amount paid. The Tax Collector is committed to providing the highest level of customer service, at a low cost, so our residents are better served.

Flagler County Tax Collector 2012 Fact Sheet

Motor Vehicles:

- Registered 90,167 vehicles
- Transferred 20,147 vehicle titles
- Collected \$7,766,273.23 for State DMV (and \$389,635.65 for Tax Collector fees)

Property Taxes (11-12 Fiscal Year):

- Issued 86,972 property tax bills
- Collected \$129,496,600.08 in 2011 property tax payments

Local Business Tax Receipts:

- Collected \$40,215.22 in business tax receipt payments

Vessels:

- Registered 4,157 vessels
- Transferred 1,078 vessel titles

Disabled Parking Permits:

- Issued 3,600 disabled parking permits

Driver Licenses and Identification Cards:

- Processed 29,718 driver licenses and ID cards
- Conducted 2,720 road tests
- Collected \$1,129,040.50 for State DMV (and \$197,773.75 for Tax Collector fees)

Sales Tax Collected on vehicle, mobile home and vessel sales:

- Collected \$977,171.23 in sales tax for DOR
- Collected \$80,577.82 in Local Option Sales Tax

Walk-in office transactions

- Palm Coast Branch Office:
 - 65,066 in 2012
 - 62,983 in 2011
 - 54,734 in 2010
- Main Office in Bunnell:
 - 129,500 in 2012
 - 127,924 in 2011
 - 116,221 in 2010

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

TAX COLLECTOR

GENERAL FUND

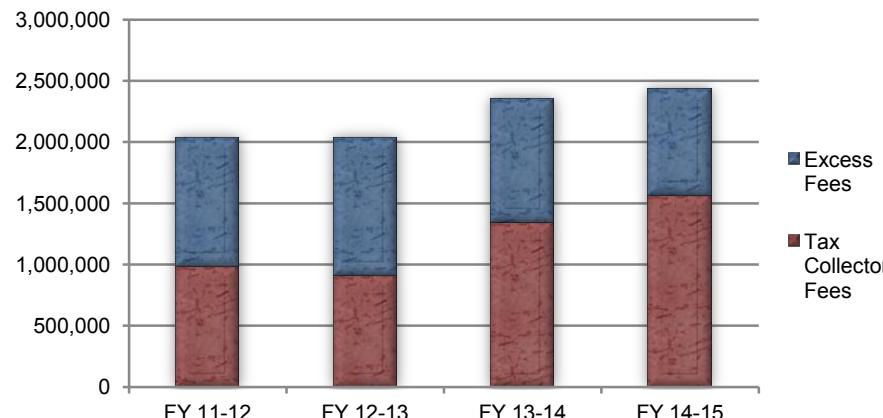
Fund 001 Dept. 0500	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
	General Fund	981,682	912,292	1,348,371	1,568,371	220,000	
386.70-00	Excess Fees	1,047,894	1,116,344	1,000,000	860,000	(140,000)	
	TOTAL REVENUES	2,029,576	2,028,636	2,348,371	2,428,371	80,000	
Expenditures							
513.34-16	Tax Collector Expense	974,424	896,973	1,340,971	1,560,971	220,000	
	Remit to BOCC	1,047,894	1,116,344	1,000,000	860,000	(140,000)	
513.41-10	Communication Recurring	2,549	2,870	3,420	3,420	0	
513.41-20	Communication Inst/Repair	0	0	480	480	0	
513.42-01	Postage	4,709	12,449	3,500	3,500	0	
	TOTAL EXPENDITURES	2,029,576	2,028,636	2,348,371	2,428,371	80,000	

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

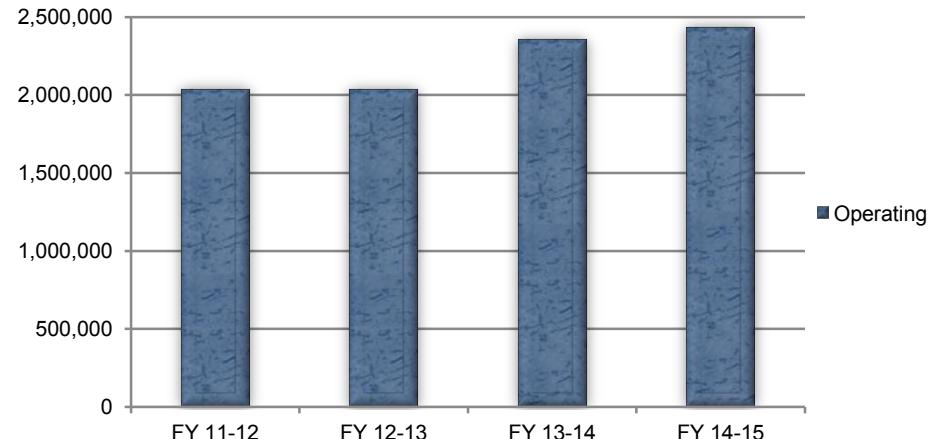
TAX COLLECTOR

GENERAL FUND

Operating Revenue Trend



Operating Expenditure Trend



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

DEPARTMENT SUMMARY

The Tax Collector's budget is submitted on or before August 1 of each fiscal year to the Florida Department of Revenue, with a copy submitted to the Board of County Commissioners. The maximum revenue for the Tax Collector's budget is based on a formula outlined in Florida Statutes, Chapter 192, relating to charges to taxable entities for services provided by the Tax Collector's Office. The County is charged 1/12 of the previous fiscal year's commissions levied on the County tax roll and 1/12 of the previous fiscal year's commissions on the County occupational and beverage licenses. Any necessary adjustments are made at the end of each fiscal year and excess fees are returned to the County. The Department of Revenue pays the Tax Collector an amount equal to 1/4 of 4/5 of the total commissions received from the State during the previous year.

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Tax Collector Fees	\$981,682	\$912,292	\$1,348,371	\$1,568,371
Excess Fees	\$1,047,894	\$1,116,344	\$1,000,000	\$860,000
2,029,576	2,028,636	2,348,371	2,428,371	

Expenditures

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Operating	\$2,029,576	\$2,028,636	\$2,348,371	\$2,428,371
2,029,576	2,028,636	2,348,371	2,428,371	

Personnel Summary- Positions

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Full-Time	30.00	30.00	30.00	31.00
Total Positions	30.00	30.00	30.00	31.00

Clerk of the Circuit Court

As one of the five constitutional officers established in Article VIII, Section 1 of the Florida Constitution; the Clerk of the Circuit Court serves as both the clerk of court and as the ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds.

The Clerk's office functions, statutorily defined, can be further broken down into three financial components:

(1) **Court related function** responsible for, and not limited to; maintaining custody and control of all court records, supporting and attending each court session, child support depository, conducting judicial sales, assisting victims of domestic violence, processing jury summons and disbursing payments, preparing appellate records, assisting parties filing small claims, civil traffic citation processing and all other court related processes. ***This functions' budget is mandated by the State of Florida.*** The administrative support provided by the non court clerk function, such as payroll, accounts payable, etc., is reimbursed on a monthly basis from the court general fund to the clerk general fund and is depicted within the clerk's budget detail as court related expenses.

(2) **Non court clerk function** responsible for, and not limited to; official records custodian, processing marriage licenses, performing marriage ceremonies, clerk related financial processes to include court and non court vendor payment, payroll, financial and statistical data reporting, annual financial report for the clerk as well as record management. ***This functions' budget is supported by revenues generated by clerk functions such as the recording of official records.***

(3) **Non court BoCC function** responsible for, and not limited to; BoCC minutes and records to include records management of BoCC financial and other original records, BoCC financial processes to include vendor payment, payroll, annual financial report for Flagler County and investment of public funds. ***This functions' budget is supported by contributions from the BoCC general fund (ad valorem taxes) and may be supported by revenues generated by clerk functions such as recording of official records.***

Primary Functions

County Government

- ❖ Accountant and auditor for the board of county commissioners
- ❖ Chief financial officer for the county
- ❖ Collector, maintainer and distributor of all county funds
- ❖ Collector and distributor of statutory assessment
- ❖ Guardian of public records and public funds

Courts

- ❖ Ensure that the court's orders, judgments or directives are carried out within the parameters allowed by law
- ❖ Maintains the courts' records
- ❖ Collects and disburses court fines, fees and assessments
- ❖ Collects and disburses court-ordered child support and alimony payments

State Government

- ❖ Collects and disburses documentary stamps and intangible taxes for the Department of Revenue
- ❖ Collects and disburses numerous fees and assessments for the benefit of State Trust Funds
- ❖ Provides informational, financial and statistical data to the State Legislature, the Supreme Court, Florida Department of Law Enforcement, Auditor General, Department of Revenue and other agencies

Citizen's Protection

- ❖ As custodian of county funds, the clerk ensures that the taxpayers' money is managed according to law
- ❖ Provides access to public records
- ❖ Provides assistance to citizens in accessing the courts
- ❖ Processes and maintains court documents to ensure that litigants' court cases are handled in a timely manner

Flagler County Board of County Commissioners
FY 2014-2015

CLERK OF THE CIRCUIT COURT

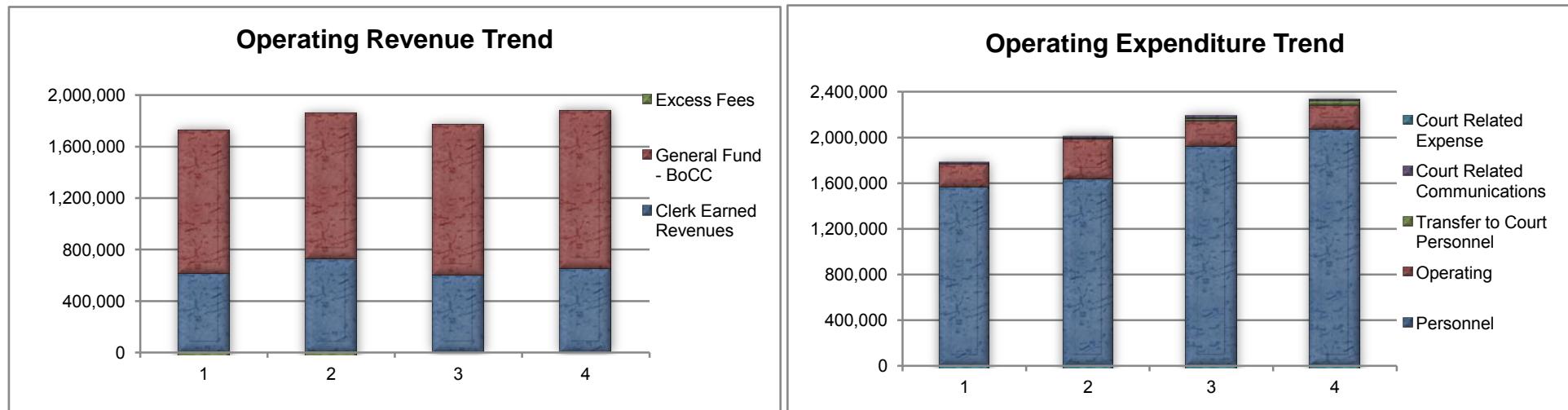
General Fund

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
REVENUES							
386.20-00	General Fund - BOCC	1,105,364	1,126,485	1,163,310	1,226,175	62,865	increases in retirement rates and 1% salary increase
	Clerk Excess Fees	(248,985)	(221,694)	0	0	0	
	Total General Fund Revenue	856,379	904,791	1,163,310	1,226,175	62,865	
	Clerk Earned Revenues	618,994	727,459	601,900	650,378	48,478	
	TOTAL REVENUES	1,475,373	1,632,250	1,765,210	1,876,553	111,343	
EXPENDITURES							
581.91-22	Personnel Services	1,564,436	1,633,371	1,920,134	2,069,606	149,472	
	Professional Services	1,780	2,272	5,500	5,500	0	
	Contracted Services	27,832	28,600	28,192	22,640	(5,552)	
	Travel Expense	2,998	9,984	20,750	20,750	0	
	Communications Expense	28,576	27,867	31,800	31,200	(600)	
	Postage Expense	349	2,020	5,041	2,097	(2,944)	
	Rental of Equipment	29,595	29,509	29,860	29,046	(814)	
	Maintenance Agreements	21,097	22,016	18,840	30,535	11,695	
	Printing and Binding	2,415	4,311	4,114	1,650	(2,464)	
	Other Current Charges	7,869	10,382	10,000	5,000	(5,000)	
	Office Supplies	18,368	14,722	14,400	14,264	(136)	
	Office Equipment Under \$750	10,550	31,341	1,200	1,180	(20)	
	Other Operating Supplies	37,208	152,699	17,300	18,355	1,055	
	Books, Publications & Memberships	4,840	5,397	9,000	1,780	(7,220)	
	Education/Conference	3,766	6,883	26,240	26,210	(30)	
	Capital Outlay Equipment	94,024	70,794	20,000	0	(20,000)	
	Transfer to Court Personnel	0	10,456	21,982	35,997	14,015	
	Court Related Communications	15,793	15,278	25,000	15,900	(9,100)	Required by FS 29.008(2)(f)
	Court Related Expense	(396,123)	(445,652)	(444,143)	(455,157)	(11,014)	
	TOTAL EXPENDITURES	1,475,373	1,632,250	1,765,210	1,876,553	111,343	6.31%

Flagler County Board of County Commissioners
FY 2014-2015

CLERK OF THE CIRCUIT COURT

General Fund



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

DEPARTMENT SUMMARY

The Clerk of Circuit Court has a dual role of providing services through requirements of the State Court System supported by fees as stipulated in the Florida Statutes and/or ordinances and resolutions adopted on a local level, as well as Clerk to the Board.

Personnel Summary - Positions

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Full-Time	29.0	29.0	29.0	30.0
Total Positions Appropriated	29.0	29.0	29.0	30.0

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Clerk Earned Revenues	618,994	727,459	601,900	650,378
General Fund - BoCC	1,105,364	1,126,485	1,163,310	1,226,175
Excess Fees	(248,985)	(221,694)	0	0
1,475,373	1,632,250	1,765,210	1,876,553	

Expenditures

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel	1,564,436	1,633,371	1,920,134	2,069,606
Operating	197,243	348,003	222,237	210,207
Capital	94,024	70,794	20,000	0
Transfer to Court Personnel	0	10,456	21,982	35,997
Court Related Communications	15,793	15,278	25,000	15,900
Court Related Expense	(396,123)	(445,652)	(444,143)	(455,157)
1,475,373	1,632,250	1,765,210	1,876,553	



APPROVED BUDGET FY 2014-2015

Supervisor of Elections

The Supervisor of Elections Office has five main functions within its purview. They include:

Maintaining Flagler County Voter Registration Rolls

- ❖ Registration of citizens to the Florida Voter Registration System
- ❖ Processing of address changes, party changes, name changes
- ❖ Processing of felony records
- ❖ Processing of deceased records
- ❖ List maintenance statutory requirements
- ❖ Printing and mailing of voter information cards, both for new registrations and changes

Processing of Candidates, Political Committees, Appointed Boards and Officers

- ❖ Qualify candidates for public office
- ❖ Prepare handbooks, qualifying paperwork
- ❖ Reporting requirements for candidates and political committees
- ❖ Political Committee Filing
- ❖ Financial Disclosures

Mapping/Precincts/Districts

- ❖ Maintain current mapping system
- ❖ Precinct maps, District maps for Congressional, Senate, House, County Commission, School Board and Special Districts, Municipal maps
- ❖ Redistricting and reprecincting

Voter Education

- ❖ Web site maintenance
- ❖ Voter's Guides
- ❖ Sample ballots
- ❖ Election Guides
- ❖ Other materials/forms/legal advertisements
- ❖ Voter Registration Outreach

Administration of Elections – Federal, State, County, Special District, and Municipal

- ❖ Develop training manuals
- ❖ Train poll workers, clerks, deputies, inspectors, specialized technicians
- ❖ Establish polling locations
- ❖ Establish early voting sites, setup/train workers for sites
- ❖ Ballot layout, audio preparation, ordering requirements, printing, inventory
- ❖ Preparation of memory cards and testing of optical scan and touch screen units
- ❖ Preparation of precinct registers, master lists, street indexes
- ❖ Precinct phone lines and modem verification for election results
- ❖ Testing of official ballots/public logic and accuracy
- ❖ Mail (absentee) ballot processing
- ❖ Distribution of voting equipment/inventory/chain of custody
- ❖ Certification of Results
- ❖ Poll worker payroll

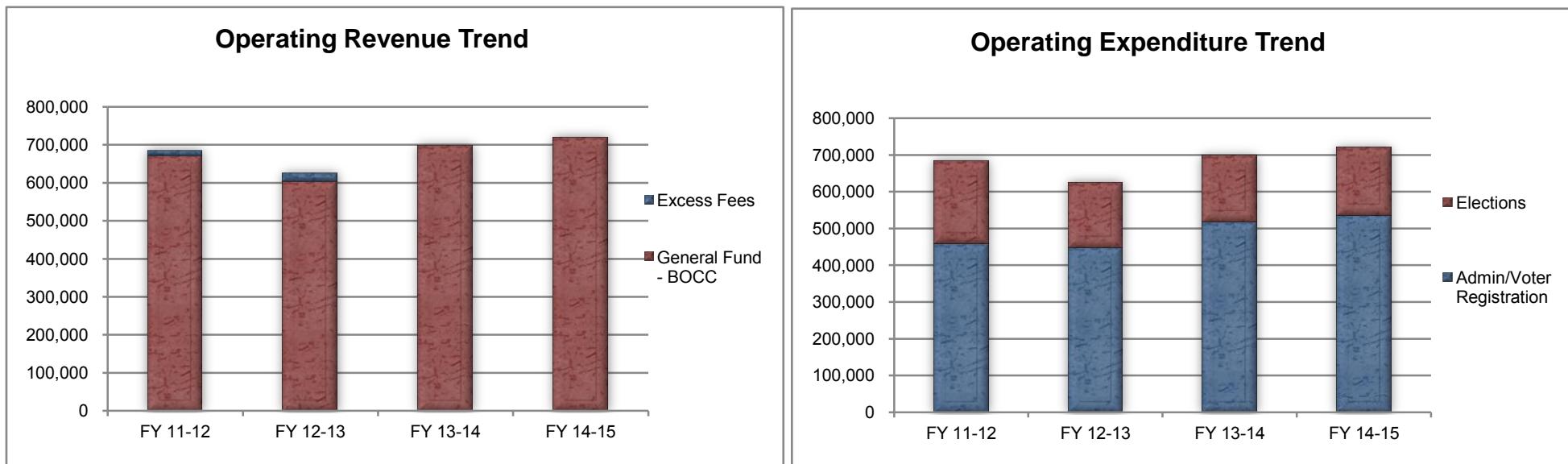
Flagler County Board of County Commissioners
FY 2014-2015

SUPERVISOR OF ELECTIONS							GENERAL FUND
Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Dept. 1500/1510							
	Revenues						
386.80-00	General Fund - BOCC	670,557	603,224	697,073	718,689	21,616	
	Excess Fees	13,363	20,490	0	0	0	
	TOTAL REVENUES	683,920	623,714	697,073	718,689	21,616	
	Expenditures						
581.91-24	Administration/Voter Registration						
	Salary/Executive		95,190	97,980	2,790		
	Regular Salary		191,720	196,720	5,000	1% salary increase	
	Overtime		9,182	9,182	0		
	Benefits		125,825	138,093	12,268		
	Certification		2,000	2,000	0		
	Other Contractual		4,680	3,620	(1,060)		
	Travel		10,100	9,300	(800)		
	Communications		1,960	1,990	30		
	Postage		12,904	10,932	(1,972)		
	Equipment Rental		6,648	6,648	0		
	Notary Insurance		455	355	(100)		
	Maint/Equipment		39,993	42,266	2,273		
	Other Current		625	625	0		
	Office Supplies		10,000	8,800	(1,200)		
	Gas, Oil		1,547	1,545	(2)		
	Sub/Memberships		2,144	2,144	0		
	Contingency		2,500	2,500	0		
	Total Admin Voter Registration	458,268	448,018	517,473	534,700	17,227	
581.91-24	Elections						
	Other Salary		65,552	65,552	0		
	Benefits		3,126	3,126	0		
	Other Contractual		2,000	2,000	0		
	Travel		2,334	2,334	0		
	Communications		1,230	2,220	990		
	Poll Training (HAVA match eligible)		7,696	7,696	0		
	Postage		22,000	20,500	(1,500)		
	Building Rentals		2,664	2,740	76		
	Maint/Equipment		23,691	22,854	(837)		
	Voter Education (HAVA match eligible)		5,000	5,000	0		
	Other Current		1,600	1,585	(15)		
	Office Supplies		14,500	13,200	(1,300)		
	Elections Ballots		25,000	31,975	6,975		
	Gas, Oil		707	707	0		
	Contingency		2,500	2,500	0		
	Total Elections	225,652	175,696	179,600	183,989	4,389	
	TOTAL EXPENDITURES	683,920	623,714	697,073	718,689	21,616	

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

SUPERVISOR OF ELECTIONS

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund - BOCC	670,557	603,224	697,073	718,689
Excess Fees	13,363	20,490	0	0
	683,920	623,714	697,073	718,689

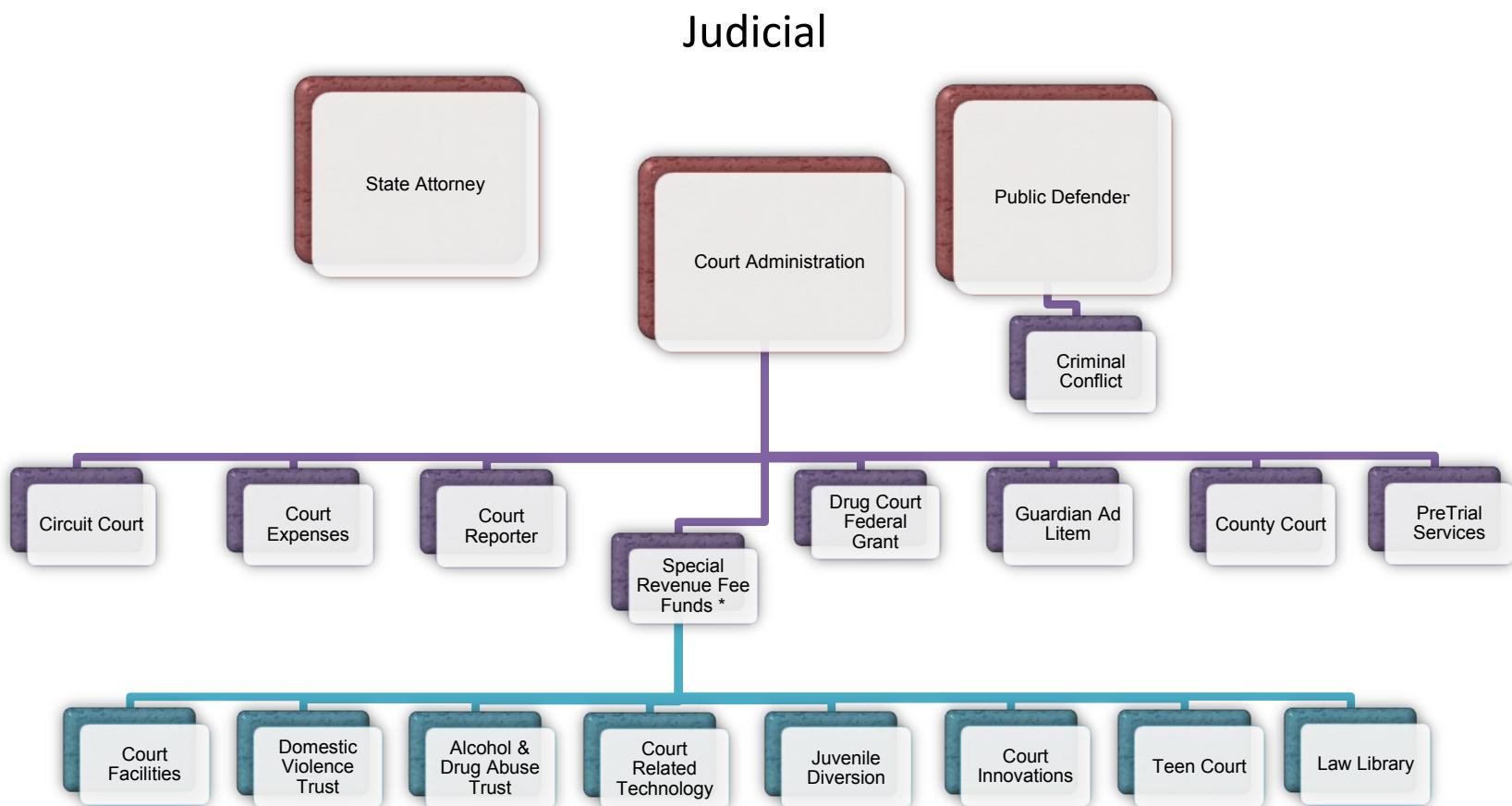
Expenditures

Admin/Voter Registration	458,268	448,018	517,473	534,700
Elections	225,652	175,696	179,600	183,989
	683,920	623,714	697,073	718,689

Personnel Summary- Positions

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Full-Time	6.00	6.00	6.00	6.00
Total Positions	6.00	6.00	6.00	6.00

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



* See Section 5 for
Special Revenue Funds

Judicial Function Support

Article V of the Florida Constitution generally provides that funding for the judicial 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."

In addition, although not specifically required to do so, the County provides support, including office space, for the Teen Court and Drug Court Programs, as well as for the Court Reporters.

The County has, pursuant to the provisions of Section 29.0081, Florida Statutes, also decided to provide funding for the following Court positions:

- | | |
|---------------------------|-------------------|
| 1. Case Coordinator | Guardian Ad Litem |
| 2. Drug Court Coordinator | Court Innovations |
| 3. Teen Court Coordinator | Teen Court |
| 4. Case Coordinator | Pretrial Services |

Flagler County Board of County Commissioners
FY 2014-2015

JUDICIAL SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Revenues					
General Fund - BOCC	70,872	59,890	134,106	125,898	(8,208)
F.C. Sheriff Contribution	0	0	35,000	35,000	0
Drug Court Enhancement Grant	1,829	0	0	0	0
Total Revenues	72,701	59,890	169,106	160,898	(8,208)
Expenses					
Circuit Court	4,919	5,009	13,000	11,250	(1,750)
Court Expenses	5,528	300	5,000	5,000	0
Guardian Ad Litem	38,482	31,721	41,743	43,080	1,337
Court Reporter	1,095	1,222	2,200	2,000	(200)
County Court	800	786	3,000	2,750	(250)
Drug Court Federal Grant	1,829	0	0	0	0
State Attorney	19,175	19,986	40,350	30,000	(10,350)
Public Defender	873	866	3,200	3,200	0
Pretrial Services	0	0	60,613	63,618	3,005
Total Expenses	72,701	59,890	169,106	160,898	(8,208)
Revenues vs. Expenses	0	0	0	0	0

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Personnel Summary- Positions					
Drug Court Federal Grant	0.00	0.00	0.00	0.00	0.00
Guardian Ad Litem	0.50	0.75	1.00	1.00	0.00
Pretrial Services	0.00	0.00	1.00	1.00	0.00
Total Positions	0.50	0.75	2.00	2.00	0.00

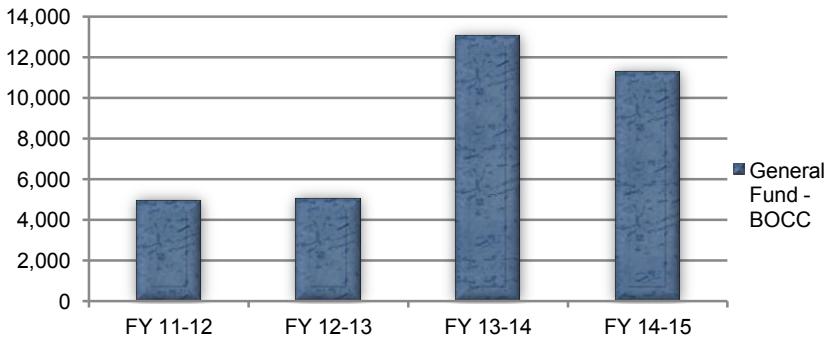
Flagler County Board of County Commissioners
FY 2014-2015

CIRCUIT COURT

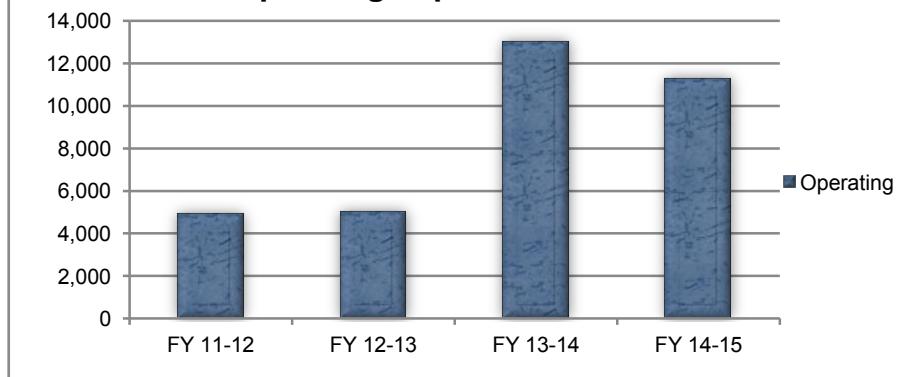
GENERAL FUND

Fund 001 Dept. 1000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
General Fund - BOCC							
	TOTAL REVENUES	4,919	5,009	13,000	11,250	(1,750)	
Expenses							
41-10, 41-20	Communications	4,919	5,009	12,250	10,500	(1,750)	
601.51-10	Office Supplies	0	0	250	250	0	
601.51-11	Office Equipment under \$1,000	0	0	250	250	0	
601.52-12	Other Operating Expenses	0	0	250	250	0	
	TOTAL EXPENDITURES	4,919	5,009	13,000	11,250	(1,750)	

Operating Revenue Trend



Operating Expenditure Trend



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

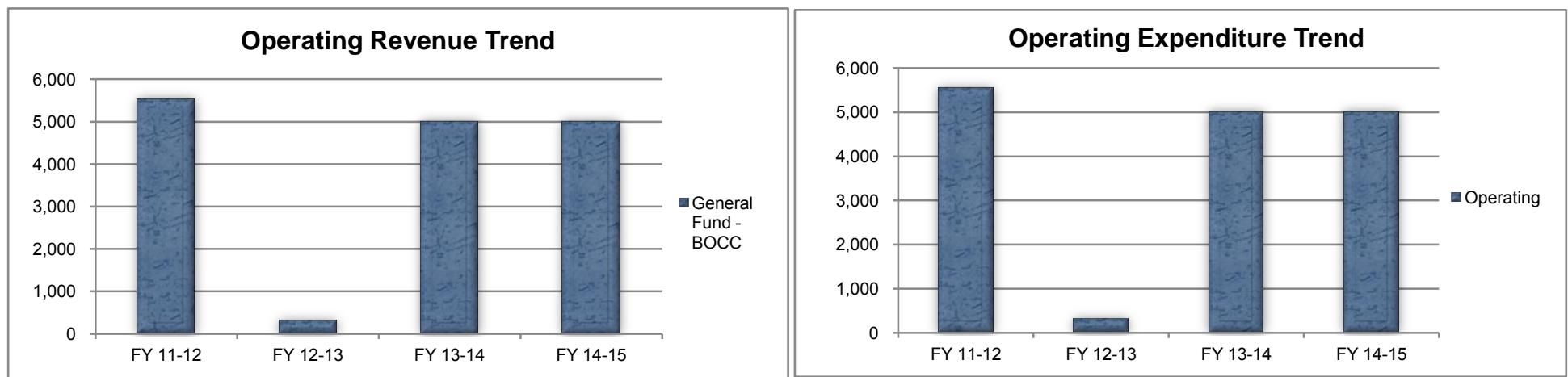
DEPARTMENT SUMMARY

Pursuant to Article V - Section 14 of the Florida Constitution and Section 29.008, Florida Statutes, the State has funding responsibility for most operating expenses of the Circuit Court. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses.

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund -	4,919	5,009	13,000	11,250
	4,919	5,009	13,000	11,250
Expenditures				
Operating	4,919	5,009	13,000	11,250
	4,919	5,009	13,000	11,250

Flagler County Board of County Commissioners
FY 2014-2015

COURT EXPENSES		GENERAL FUND					
Fund 001 Dept. 1010	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	5,528	300	5,000	5,000	0	
	TOTAL REVENUES	5,528	300	5,000	5,000	0	
	Expenses						
613.31-10	Professional Services	5,528	300	5,000	5,000	0	
	TOTAL EXPENDITURES	5,528	300	5,000	5,000	0	



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

DEPARTMENT SUMMARY

Pursuant to Article V - Section 14 of the Florida Constitution and Section 29.008, Florida Statutes, the State has funding responsibility for most operating expenses of the Circuit Court. Pursuant to Florida Statutes, the County retains payment responsibility for certain services including, but not limited to, services related to the provision of ADA

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund -	5,528	300	5,000	5,000
	5,528	300	5,000	5,000
Expenditures				
Operating	5,528	300	5,000	5,000
	5,528	300	5,000	5,000

Flagler County Board of County Commissioners
FY 2014-2015

GUARDIAN AD LITEM

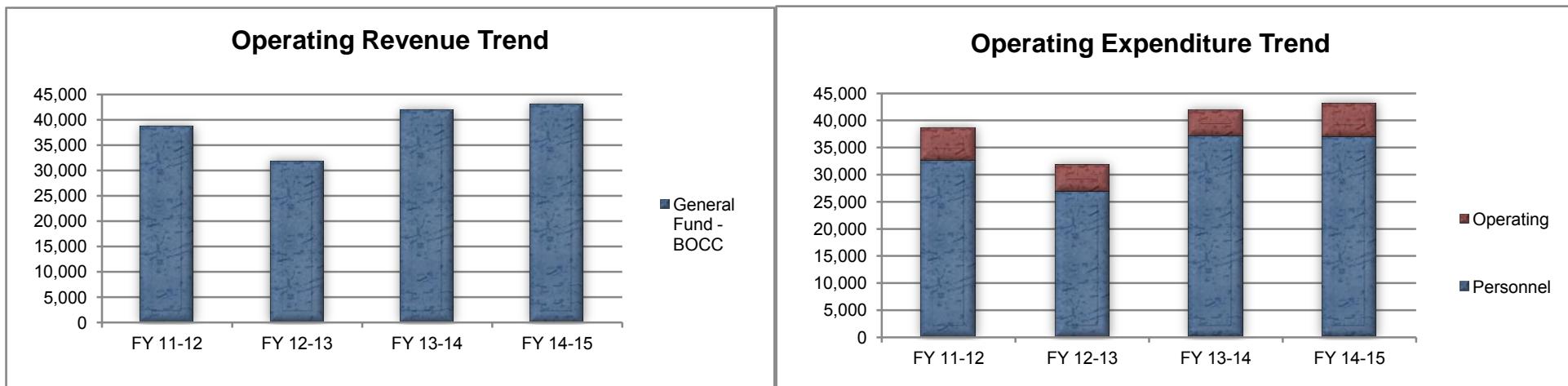
GENERAL FUND

Fund 001 Dept. 1020	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
	General Fund - BOCC	38,482	31,721	41,743	43,080	1,337	
	TOTAL REVENUES	38,482	31,721	41,743	43,080	1,337	
Personnel Expenses							
685.10-12	Regular Salaries	23,600	20,291	24,968	24,768	(200)	reduced phone allowance
685.xx-xx	Employee Benefits	9,021	6,676	12,175	12,292	117	
	Total Personnel Expenses	32,621	26,967	37,143	37,060	(83)	
Expenses							
685.34-10	Other Contracted Services	0	0	0	300	300	shredding services
685.41-10	Communications Recurring	1,144	1,361	1,200	2,020	820	additional mobile phone service and air card for laptop
685.42-01	Postage Expense	58	26	200	200	0	
685.43-10	Utilities	2,104	2,057	0	0	0	
685.44-10	Rentals & Leases	0	0	0	0	0	
685.47-10	Printing & Binding	0	0	200	200	0	
685.51-10	Office Supplies	2,328	895	2,200	2,200	0	
685.51-11	Office Equipment	227	330	700	700	0	
685.52-12	Other Operating Expense	0	85	0	0	0	
685.54-10	Publications/Memberships	0	0	100	400	300	Florida Dependency Summit
	Total Operating Expenditures	5,861	4,754	4,600	6,020	1,420	
	TOTAL EXPENDITURES	38,482	31,721	41,743	43,080	1,337	

Flagler County Board of County Commissioners
FY 2014-2015

GUARDIAN AD LITEM

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

DEPARTMENT SUMMARY

The Guardian ad Litem (GAL) Program is appointed by the court, pursuant to Section 39.807(2)(b), Florida Statutes and Rule 8.215, Florida Rules of Juvenile Procedure, the guardian ad Litem has the responsibility to investigate and file reports regarding the allegations of the petition and any subsequent matters arising in the case. The Flagler Guardian ad Litem represents the "best interests" of Flagler's abused, abandoned and neglected children in a variety of ways. A Guardian ad Litem (GAL) serves to ensure these children, many of whom have been removed from their homes and are in foster care, do not get lost in the overburdened child welfare system. Our ultimate goal is to ensure that every child, in the dependency court system, has a safe, permanent, and loving home.

The Flagler County GAL program currently has 45 volunteers making a direct impact on children's lives through their advocacy. Volunteers are Flagler County residents who are civic minded and dedicated to making effective positive change in the community. A GAL's advocacy includes, but is not limited to monthly visits until discharge from the court, appearing for court hearings, educational and case related staffing, gathering information petition allegation investigating, case monitoring, report writing, pre-service training and continued yearly ins-service training.

There is an average of 82 children and 53 families appointed to the program in Flagler County.

SUMMARY

Revenues

General Fund - BOCC

ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
38,482	31,721	41,743	43,080
38,482	31,721	41,743	43,080

Expenditures

Personnel

Operating

32,621	26,967	37,143	37,060
5,861	4,754	4,600	6,020
38,482	31,721	41,743	43,080

Personnel Summary- Positions

Case Coordinator

Total Positions

ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
0.50	0.75	1.00	1.00
0.50	0.75	1.00	1.00

Flagler County Board of County Commissioners
FY 2014-2015

PRETRIAL SERVICES SUPERVISION						GENERAL FUND	
Fund 001 Dept. 4806	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
General Fund - BOCC							
		0	0	25,613	28,618	3,005	
	F.C. Sheriff Contribution	0	0	35,000	35,000	0	
	TOTAL REVENUES	0	0	60,613	63,618	3,005	
Expenses							
719.10-12	Regular Salaries	0	0	31,200	31,323	123	
719.xx-xx	Employee Benefits	0	0	13,133	13,295	162	
	Total Personnel Expenses	0	0	44,333	44,618	285	
719.34-10	Other Contracted Expenses	0	0	16,280	16,200	(80)	
40-10, 55-01	Travel and Training Expenses	0	0	0	1,500	1,500	
41-10,41-20	Communications	0	0	0	300	300	
719.42-01	Postage	0	0	0	200	200	
719.47-10	Printing & Binding	0	0	0	100	100	
719.51-10	Office Supplies	0	0	0	500	500	
719.51-11	Office Equipment less than \$1000	0	0	0	0	0	
719.52-12	Other Operating Expenses	0	0	0	100	100	
719.54-10	Publications/Memberships	0	0	0	100	100	
	Total Operating Expenditures	0	0	16,280	19,000	2,720	
	TOTAL EXPENDITURES	0	0	60,613	63,618	3,005	

DEPARTMENT SUMMARY

Pursuant to Rule 3.131, Florida Rules of Criminal Procedure, most individuals charged with a crime or ordinance violation are entitled to be released from jail on reasonable conditions pending resolution of the case. The Rule further creates a presumption in favor of non-monetary release and allows for "placement of the defendant in the custody of a designated person or organization agreeing to supervise the defendant." Judges may impose other conditions or restrictions designed to assure the defendant's appearance at court proceedings and reasonably protect the community from risk of physical harm. See also Section 907.041 & Section 907.043, Florida Statutes.

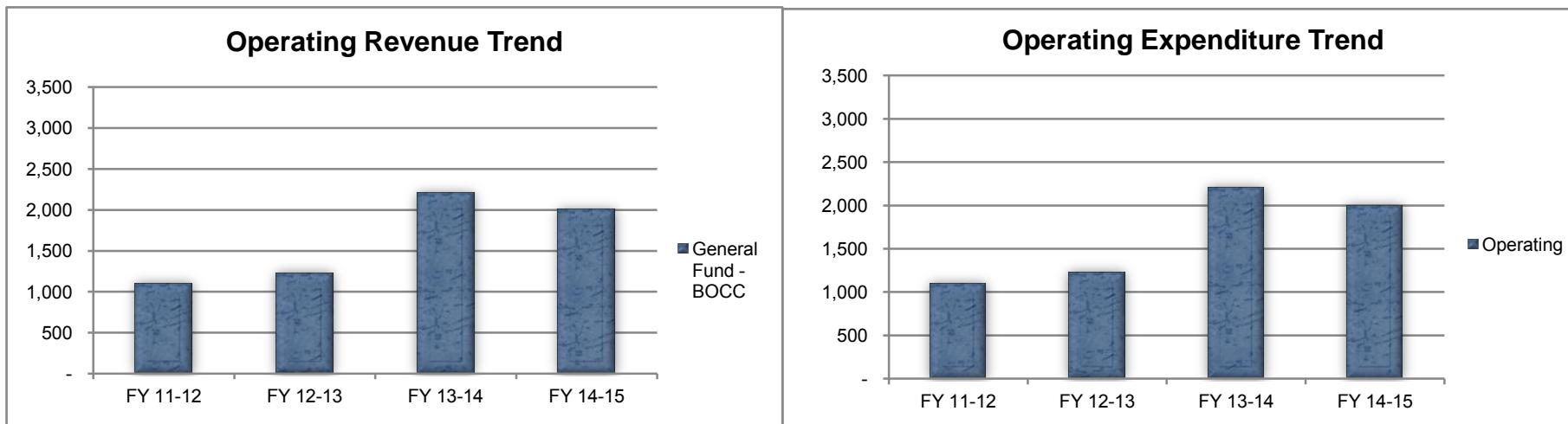
	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)
Personnel Summary- Positions					
Case Coordinator					
	0.00	0.00	1.00	1.00	0.00
	0.00	0.00	1.00	1.00	0.00

Flagler County Board of County Commissioners
FY 2014-2015

COURT REPORTER

GENERAL FUND

Fund 001 Dept. 1040	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
General Fund - BOCC		1,095	1,222	2,200	2,000	(200)	
	TOTAL REVENUES	1,095	1,222	2,200	2,000	(200)	
Expenses							
41-10, 41-20 Communications		1,095	1,222	2,200	2,000	(200)	
	TOTAL EXPENDITURES	1,095	1,222	2,200	2,000	(200)	



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

DEPARTMENT SUMMARY

Pursuant to Article V - Section 14 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses. Court reporters are State Court employees.

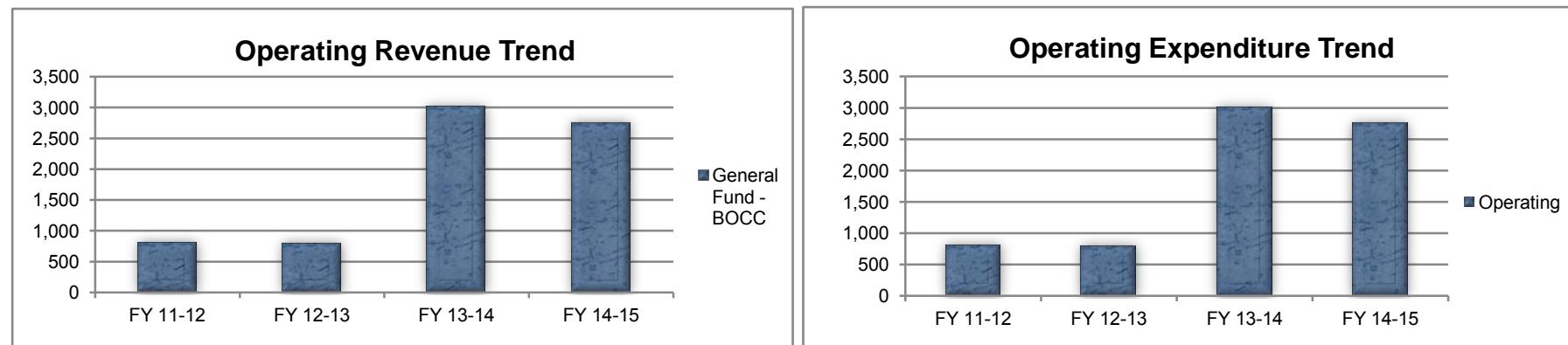
SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund - BOCC	1,095	1,222	2,200	2,000
	1,095	1,222	2,200	2,000
Expenditures				
Operating	1,095	1,222	2,200	2,000
	1,095	1,222	2,200	2,000

Flagler County Board of County Commissioners
FY 2014-2015

COUNTY COURT

GENERAL FUND

Fund 001 Dept. 1100	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
General Fund							
	TOTAL REVENUES	800	786	3,000	2,750	(250)	
		800	786	3,000	2,750	(250)	
Expenses							
41-10, 41-20	Communications	547	584	2,250	2,000	(250)	
601.51-10	Office Supplies	0	0	250	250	0	
601.51-11	Office Equip under \$1,000	253	0	250	250	0	
601.52-12	Other Operating Expenses	0	202	250	250	0	
	TOTAL EXPENDITURES	800	786	3,000	2,750	(250)	
		800	786	3,000	2,750	(250)	



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

DEPARTMENT SUMMARY

Pursuant to Article V - Section 14 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses.

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund -				
	800	786	3,000	2,750
	800	786	3,000	2,750
Expenditures				
Operating				
	800	786	3,000	2,750
	800	786	3,000	2,750

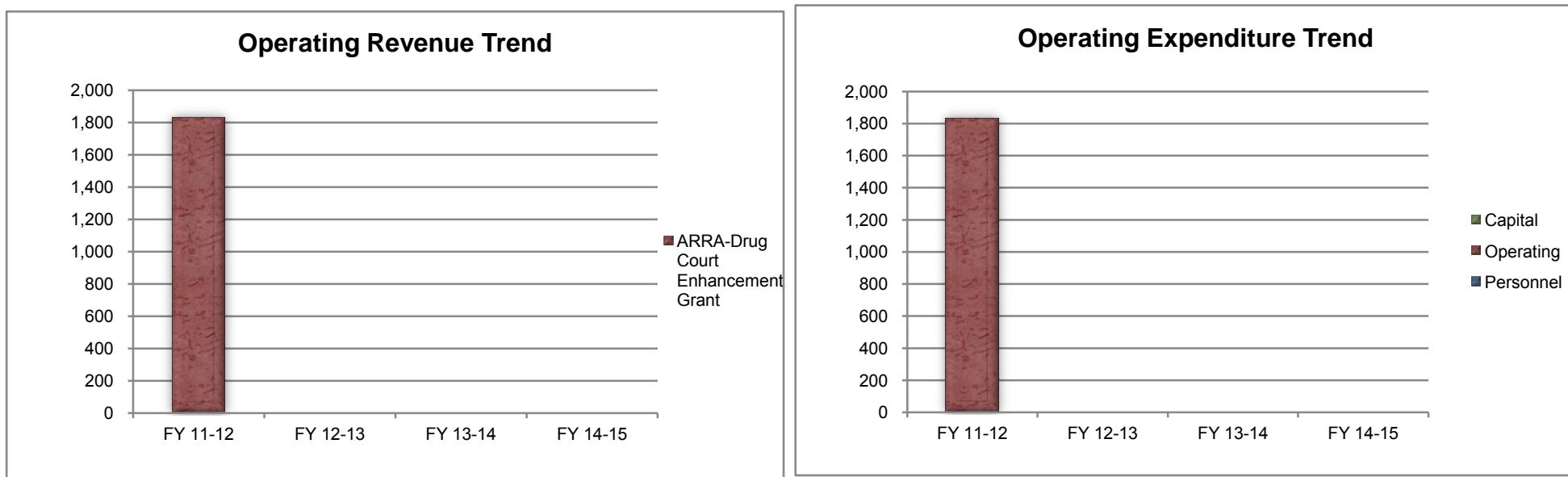
Flagler County Board of County Commissioners
FY 2014-2015

DRUG COURT GRANT		GENERAL FUND					
Fund 001 Dept. 8605/8901	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	PROPOSED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
331.82-90 ARRA-Drug Court Enhancement Grant							
		1,829	0	0	0	0	Grant ended 12/31/11
	TOTAL REVENUES	1,829	0	0	0	0	
Expenses							
622.10-12 Regular Salaries							
		0	0	0	0	0	Position was moved to
622.xx-xx Employee Benefits							
		0	0	0	0	0	Fund 197-Court Innovations
	Total Personnel Expenditures	0	0	0	0	0	
569.83-90 ARRA Fed Grant Pass Thru							
		0	0	0	0	0	Grant ended 12/31/10
622.31-10 Professional Services							
		1,412	0	0	0	0	Grant ended 12/31/11
622.34-10 Other Contracted Expenses							
		0	0	0	0	0	
40-10, 55-01 Travel and Training Expenses							
		417	0	0	0	0	Grant ended 12/31/11
622.44-10 Rentals & Leases							
		0	0	0	0	0	
622.47-10 Printing & Binding							
		0	0	0	0	0	
622.51-10 Office Supplies							
		0	0	0	0	0	
	Total Operating Expenditures	1,829	0	0	0	0	
622.64-10 Equipment							
		0	0	0	0	0	
	Total Capital Expenditures	0	0	0	0	0	
	TOTAL EXPENDITURES	1,829	0	0	0	0	

Flagler County Board of County Commissioners
FY 2014-2015

DRUG COURT GRANT

GENERAL FUND



NOTE FOR GRAPH

Funds awarded by the Office of Justice Programs of the Department of Justice. Total award amount \$250,000. No Local match required. Original Grant Period was 07/01/06 to 06/30/09. This grant was extended through 9/30/2009. Grant funds were also awarded via the American Reinvestment & Recovery Act (ARRA) for Mental Health Services in the amount of \$100,000 (ended 12/31/20) and for Drug Court Enhancement for \$75,000 (ended 12/31/11).

DEPARTMENT SUMMARY

The program will foster communications and collaboration among criminal justice entities, substance abuse treatment providers, social services and community stakeholders by conducting Team and Steering Committee meetings. The program will also construct a case-processing plan from program entry to commencement and will retain participants in effective substance treatment. Those who enter the program and are not terminated unsuccessfully will be considered having been retained.

Adults charged with non-violent, drug-related offenses in the county will be eligible to receive drug court services. The entrance criteria that the State Attorney's Office will utilize when referring a candidate to the program will include reviewing records to confirm that the defendant is charged with a qualifying offense, a county resident, at least eighteen years old, and has no violent or sexual offense, current or prior, per grant guidelines.

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	PROPOSED FY 14-15
Revenues				
ARRA-Drug Court Enhancement Grant	1,829	0	0	0
	1,829	-	0	0
Expenditures				
Personnel	0	0	0	0
Operating	1,829	0	0	0
Capital	0	0	0	0
	1,829	0	0	0

Flagler County Board of County Commissioners
FY 2014-2015

STATE ATTORNEY

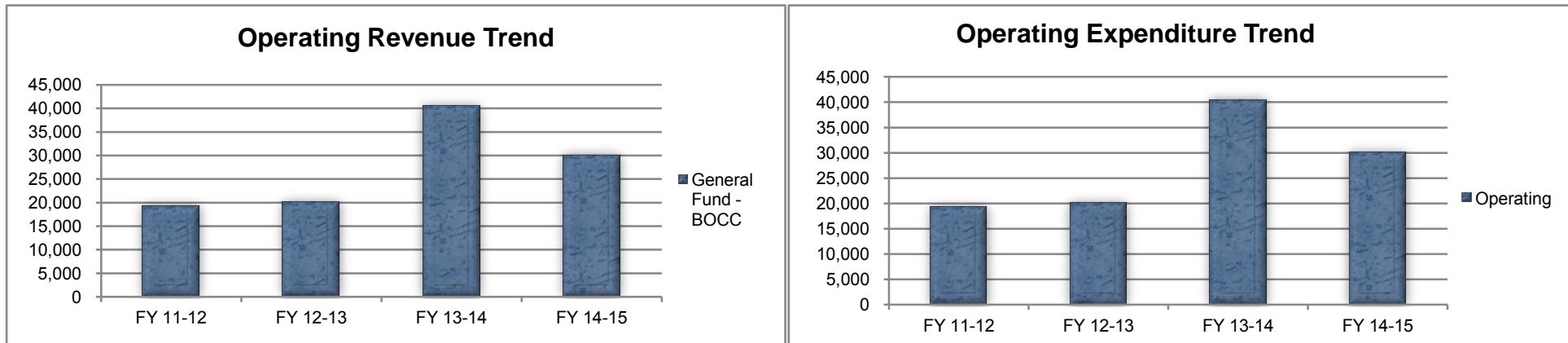
GENERAL FUND

Fund 001 Dept. 1200	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
	General Fund - BOCC	19,175	19,986	40,350	30,000	(10,350)	
	TOTAL REVENUES	19,175	19,986	40,350	30,000	(10,350)	
Expenditures							
602.34-10	Other Contracted Services	0	753	1,000	1,000	0	
41-10, 41-20	Communications	16,299	16,257	29,350	22,000	(7,350)	
602.46-30	Maintenance Agreements	2,876	2,976	5,500	4,500	(1,000)	
602.46-40	Small Tools & Equipment	0	0	500	0	(500)	
602.51-10	Office Supplies	0	0	4,000	2,500	(1,500)	
	TOTAL EXPENDITURES	19,175	19,986	40,350	30,000	(10,350)	

Flagler County Board of County Commissioners
FY 2014-2015

STATE ATTORNEY

GENERAL FUND



General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

DEPARTMENT SUMMARY

The State Attorney's Office is responsible for the review of criminal and civil complaints referred to the State Attorney's office by local, state and federal law enforcement agencies, other state agencies, or the public and for the processing of those complaints through the criminal justice system or by pre-trial diversion in compliance with the Florida Constitution and statutory mandates. The State Attorney's office is requesting funding for the costs associated with those expenditures that the county is mandated to provide under Article V, Revision 7. See fund 194 for associated technology funding.

Revenues

General Fund - BOCC

ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
19,175	19,986	40,350	30,000
19,175	19,986	40,350	30,000

Expenditures

Operating

19,175	19,986	40,350	30,000
19,175	19,986	40,350	30,000

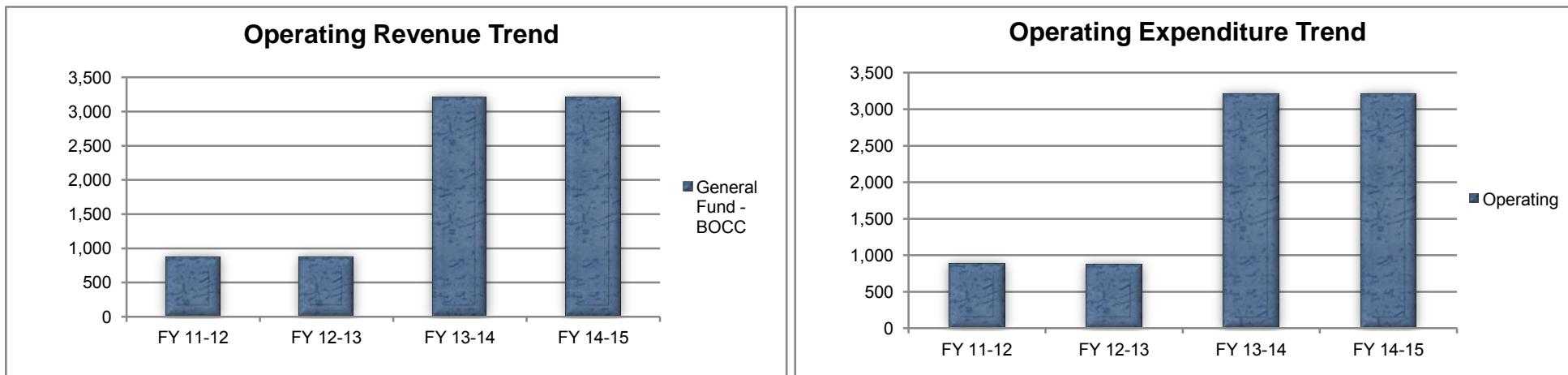
**Flagler County Board of County Commissioners
FY 2014-2015**

PUBLIC DEFENDER/CRIMINAL CONFLICT							GENERAL FUND
Fund 001 Dept. 1300	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
	General Fund - BOCC	873	866	3,200	3,200	0	
	TOTAL REVENUES	873	866	3,200	3,200	0	
Expenses							
603.34-10	Other Contracted Services	202	0	200	200	0	
41-10, 41-20	Communications	671	866	3,000	3,000	0	
	TOTAL EXPENDITURES	873	866	3,200	3,200	0	

Flagler County Board of County Commissioners
FY 2014-2015

PUBLIC DEFENDER/CRIMINAL CONFLICT

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

DEPARTMENT SUMMARY

Article V of the Florida Constitution provides each Judicial Circuit shall have a Public Defender who shall be elected for a term of four years, who shall perform duties prescribed by general law. A Public Defender shall be an elector of the State and reside in the territorial jurisdiction of the Circuit, and shall be and have been, a member of the Florida Bar for the preceding five years. Public Defenders shall appoint such Assistant Public Defenders as may be authorized by law.

Section 27.50, Florida Statutes, provides: Public defender; qualifications; election.—For each judicial circuit, there shall be a public defender who shall be, and shall have been for the preceding 5 years, a member in good standing of The Florida Bar. The public defender shall be elected at the general election, for a term of 4 years, by the qualified electors of the judicial circuit. The public defender shall be an elector of the state and shall reside within the territorial jurisdiction of the judicial circuit in which he or she serves.

It is the duty of the Office of the Public Defender to provide effective assistance of counsel to indigent persons as required by Section 27.51(1), Florida Statutes.

The Office of the Public Defender is funded with State Funds, and County Funds in accordance with Section 29.008, Florida Statutes.

SUMMARY	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Revenues				
General Fund - BOCC	873	866	3,200	3,200
	873	866	3,200	3,200
Expenditures				
Operating	873	866	3,200	3,200
	873	866	3,200	3,200

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

APPROPRIATION SUMMARY-GENERAL FUND- BOCC

DEPARTMENT	BUDGET FY13-14	BUDGET FY14-15	% CHANGE	POSITIONS FY13-14	POSITIONS FY14-15	DEPARTMENT	BUDGET FY13-14	BUDGET FY14-15	% CHANGE	POSITIONS FY13-14	POSITIONS FY14-15							
County Administration																		
Board of County Commissioners	462,796	510,150	10.2%	5.00	0.00	Emergency Services-Admin	218,462	211,106	-3.4%	0.75	0.25							
Administration	636,296	649,609	2.1%	6.00	5.00	Emergency Management	505,792	440,793	-12.9%	4.00	4.70							
Land Management	1,275,880	619,420	-51.5%	2.00	6.00	Emergency Communications	1,269,822	1,269,808	0.0%	0.00	0.00							
County Attorney	600,088	627,422	4.6%	4.00	2.00	Emergency Flight Operations	660,446	651,478	-1.4%	2.00	2.00							
Economic Opportunity	898,621	1,300,000	44.7%	2.50	4.00	Fire/Rescue	8,241,944	8,485,429	3.0%	83.00	86.00							
	\$ 3,873,681	\$ 3,706,601	-4%	19.50	17.00	Emergency Services Grants	36,362	40,936	12.6%	0.00	0.15							
							\$ 10,932,828	\$ 11,099,550	1.5%	89.75	93.10							
Engineering																		
	\$ 582,431	\$ 569,764	-2.2%	6.00	1.00	Non Departmental:												
Financial Services												Value Adjustment Board	10,575	6,575	-37.8%	0.00	0.00	
Budget	387,633	447,411	15.4%	5.00	6.00	Medical Examiner	276,153	298,657	8.1%	0.00	0.00	Interfund Transfers	148,216	1,060,963	615.8%	0.00	0.00	
Purchasing	243,016	245,209	0.9%	4.00	4.00	Pooled Expenditures	2,663,369	2,211,766	-17.0%	0.00	0.00	Special Events	52,861	0	100.0%	0.00	0.00	
Information Technology	503,839	0	-100.0%	5.00	0.00	Tax Increment Financing	1,039,420	1,016,958	-2.2%	0.00	0.00	Reserves	6,221,857	7,097,182	14.1%	0.00	0.00	
	\$ 1,134,488	\$ 692,620	-39%	14.00	10.00	Gen'l Fund Capital Projects	1,298,225	574,768	-55.7%	0.00	0.00	General Liability Insurance	792,725	717,500	-9.5%	0.00	0.00	
							\$ 12,503,401	\$ 12,984,368	4%	0.00	0.00							
Innovation Technology												Total BOCC General Fund	\$ 41,825,699	\$ 43,148,834	3.16%	258.75	253.95	
Community Services:																		
Human Resources	204,144	210,932	3.3%	2.30	2.30													
Extension Service	251,844	231,356	-8.1%	5.30	5.30													
Social Services/Grants	3,961,321	3,912,350	-1.2%	15.35	15.35													
Veterans Services	118,799	120,470	1.4%	2.00	2.00													
Library Services - Main & Bunnell	1,090,503	1,078,248	-1.1%	16.25	17.10													
	\$ 5,626,611	\$ 5,553,356	-1%	41.20	42.05													
General Services:																		
General Services-Administration	369,669	367,215	-0.7%	5.50	5.00													
Fleet Management	747,002	755,684	1.2%	9.00	9.00													
Facilities Management	2,131,357	2,050,474	-3.8%	28.00	28.00													
Government Services Building	671,550	662,550	-1.3%	0.00	0.00													
Public Transportation	1,532,253	1,866,828	21.8%	28.30	28.30													
Recreation Facilities	1,390,103	1,437,814	3.4%	13.50	16.50													
Princess Place Preserve	162,185	163,445	0.8%	3.00	3.00													
Bull Creek	80,140	82,897	3.4%	1.00	1.00													
Recreation Services/Carver Gym	88,000	87,800	-0.2%	0.00	0.00													
	\$ 7,172,259	\$ 7,474,707	4%	88.30	90.80													

Flagler County Board of County Commissioners
FY 2014-2015

ADMINISTRATIVE-SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Revenues					
General Fund	1,848,671	2,226,741	2,282,241	2,376,579	94,338
Feed Flagler	9,100	0	0	0	0
Economic Opportunity Grant	0	0	0	400,000	400,000
Cash Carry Forward	1,850	2,162	1,591,440	930,022	(661,418)
Total Revenues	1,859,621	2,228,903	3,873,681	3,706,601	(167,080)
Expenses					
Board of County Commissioners	456,375	448,204	462,796	510,150	47,354
Administration	617,479	613,711	636,296	649,609	13,313
Land Management	134,917	211,438	1,275,880	619,420	(656,460)
County Attorney	434,184	641,969	600,088	627,422	27,334
Economic Opportunity	216,666	313,581	898,621	1,300,000	401,379
Total Expenses	1,859,621	2,228,903	3,873,681	3,706,601	(167,080)
Revenues vs. Expenses	0	0	0	0	0
Personnel Summary -Positions					
Board of County Commissioners	5.00	5.00	5.00	5.00	0.00
Administration	6.20	6.00	6.00	6.00	0.00
Land Management	2.00	2.00	2.00	2.00	0.00
County Attorney	4.00	4.00	4.00	4.00	0.00
Economic Development	2.00	2.00	2.50	3.00	0.50
Total Positions	19.20	19.00	19.50	20.00	0.50

add part time intern

Board of County Commissioners

From its inception Flagler County has been a Non-Charter County governed by Five (5) County Commissioners who are elected by the County at-large and each serves a four-year term, with the terms being staggered. Each Commissioner represents one (1) of five (5) districts.

Flagler County's Board of County Commissioners is the legislative branch of County government. Individual Commissioners are both lawmaking officers and fiscal representatives of the County. The County Administrator and County Attorney are appointed by the Commissioners to oversee daily operations, personnel and legal matters. Additionally, multiple services of the Board of County Commissioners are provided by administrative departments and divisions under the direction of the County Administrator.

Acting in good faith and within their statutory authority, the Commissioners have wide discretion.

The Board of County Commissioners Chairman is elected by the Board members on a yearly basis and presides over all meetings, signs all legal documents, and appoints Commissioners to various committees. The Chairman is the official representative of the Board and retains a vote on all items and issues.

The Commissioners appoint citizens to more than 30 different committees. Vacancies on these advisory boards are posted as the terms are fulfilled. Those interested in serving go through an application and selection process.

The Board meets the first Monday of each month at 9:00 AM and third Monday at 5:00 PM. In addition, the Board meets in work sessions whenever necessary to discuss matters of general importance. Video and written minutes are recorded for all Commission meetings, work sessions and public hearings, and made a part of the official public record.

Primary Functions

- ❖ Elected to a Four (4) Year Term through at-large voting selection.
- ❖ Represents One (1) of Five (5) Districts in Flagler County.
- ❖ Presides over all County Commission Meetings, Workshops and all other Commission related activities.
- ❖ Approves or disapproves proposed Laws for the Unincorporated Portion of Flagler County.
- ❖ Oversees and authorizes all Fiscal matters for the County, including the yearly County budget.
- ❖ Represents the County on various State and Local Committees and Advisory Boards.
- ❖ Considers and Approves all appointments to Flagler County Advisory Boards and Committees.
- ❖ Attends various civic and political meetings within the County and State.
- ❖ Meets with citizens and other jurisdictional officials regularly in order to coordinate County-wide projects and activities.
- ❖ Attends meetings and conferences as representative of Flagler County.
- ❖ Prepares Strategic Plans for the County's future.
- ❖ Meets regularly with the County Administrator and Staff.

Flagler County Board of County Commissioners
FY 2014-2015

BOARD OF COUNTY COMMISSIONERS

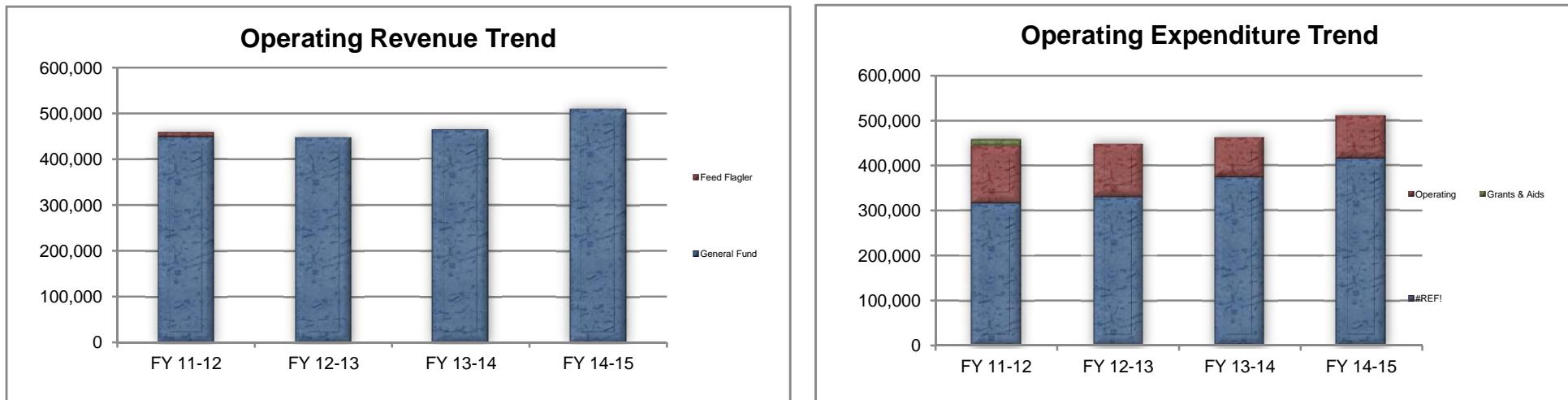
GENERAL FUND

Fund 001 Dept 0100	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
337.60.01	Feed Flagler	9,100	0	0	0	0	moved to Special Events account 001-4915
	General Fund	447,275	448,204	462,796	510,150	47,354	
	TOTAL REVENUES	456,375	448,204	462,796	510,150	47,354	
Expenses							
511.10-11	Salaries	240,905	239,726	241,575	256,783	15,208	FS 145.031
511.xx-xx	Employee Benefits	75,267	89,763	132,602	157,818	25,216	FRS rate went from 33.03% to 43.28%
	Total Personnel Expenses	316,172	329,489	374,177	414,601	40,424	
511.31-10	Professional Services	85,047	74,506	45,000	50,000	5,000	only including one lobbyist
40-10,54-20	Travel/Conference	6,593	9,493	9,250	15,000	5,750	
511.41-10	Communications	3,353	3,406	3,600	3,600	0	
511.42-01	Postage Expense	2,664	2,519	2,000	2,000	0	
511.44-10	Rentals & Leases	296	0	0	0	0	
511.46-30	Maintenance Agreements	0	99	0	0	0	
511.46-40	Small Tools & Equipment	0	100	0	0	0	
511.47-10	Printing & Binding	233	499	200	100	(100)	
511.49-10	Other Current Charges	1,434	3,582	1,500	1,500	0	
511.49-13	Service Awards/Recognition	0	117	100	100	0	
511.49-15	Advertising	1,840	998	1,000	1,000	0	
511.51-10	Office Supplies	1,927	1,014	1,000	1,000	0	
511.51-11	Office Equipment under \$1,000	284	92	0	0	0	
511.52-12	Other Operating Expenses	1,016	1,183	1,000	1,000	0	
511.52-20	Clothing & Wearing Apparel	0	(20)	0	0	0	
511.52-30	Data Processing Software	100	0	0	0	0	
511.54-10	Publications/Memberships	9,574	15,892	20,249	20,249	0	
511.55-01	Training/Education	1,430	5,235	3,720	0	(3,720)	
569.49-23	Feed Flagler	12,053	0	0	0	0	
	Total Operating Expenses	127,844	118,715	88,619	95,549	6,930	
569.82-53	Other Entities - Feed Flagler	12,359	0	0	0	0	
	Total Grants & Aids	12,359	0	0	0	0	
	TOTAL EXPENSES	456,375	448,204	462,796	510,150	47,354	Overall Expense Increase/Decrease: 10.23%

Flagler County Board of County Commissioners
FY 2014-2015

BOARD OF COUNTY COMMISSIONERS

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

	SUMMARY			
	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Feed Flagler	9,100	0	0	0
General Fund	447,275	448,204	462,796	510,150
	456,375	448,204	462,796	510,150
Expenses				
Personnel	316,172	329,489	374,177	414,601
Operating	127,844	118,715	88,619	95,549
Grants & Aids	12,359	0	0	0
	456,375	448,204	462,796	510,150
 Personnel Summary-Positions				
County Commissioners	5.00	5.00	5.00	5.00
Total Positions	5.00	5.00	5.00	5.00

County Administration

County Administration is headed by the County Administrator who serves as Flagler County's chief administrative officer and serves at the pleasure of the Board of County Commissioners. The County Administrator implements and administers policies and programs established by the Board of County Commissioners in accordance with Chapter 125 of the Florida Statutes and County Ordinances.

County Administration staff provides support to the County Administrator, Board of County Commissioners, other County staff, and the Constitutional Officers, as well as the citizens of Flagler County. The department's duties include agenda preparation, special project administration, public communications, and coordination and scheduling of all Board of County Commissioner workshops and meetings.

County Administration oversees all day-to-day County operations and the development and management of the County's annual operating and capital improvement budgets.

County Administrator is also responsible for the supervision and management of Department Directors.

Administrator is responsible for ensuring that all agreements, leases and other contractual obligations of the Commission are properly performed.

County Administration directs County operations and acts as a liaison between County staff and the County Commission. The County Administrator develops and recommends alternative solutions to County programs to meet health, safety, and welfare issues for Board consideration.

Staff duties also include travel arrangements for Board of County Commissioners, mailroom coordination for all County offices, receipt and fulfillment of public information requests and press releases, answering all incoming calls and routing to the proper department, set-up for Board meetings, and assistance with research on topics related to County policy and/or procedures.

Primary Functions

- ❖ Administer and carry out the directives and policies of the Board of County Commissioners and enforce all orders, resolutions, ordinances, and regulations of the Board to ensure they are faithfully executed.
- ❖ Meet regularly with members of the Board of County Commissioners to assist with response to inquiries and special projects by citizens of the County.
- ❖ Prepare and submit to the Board for its consideration and adoption an annual operating budget, a capital budget, and a capital program.
- ❖ Act as a clearinghouse for citizen inquiries; providing a written or verbal response, as appropriate.
- ❖ Provide an annual report to the Board on the state of the County, the work of the previous year, and any recommendations as to actions or programs the Administrator deems necessary for the improvement of the County and the welfare of its residents.
- ❖ Select, employ, and supervise all personnel and fill all vacant positions under the jurisdiction of the Board. The employment of all department heads requires confirmation by the Board of County Commissioners.
- ❖ Attend all meetings of the Board with the authority to participate in discussions. Prepare background information for the Board on each item to be discussed, including the financial consequences and staff needs.
- ❖ Prepare press releases to the local media for all County sponsored special events, milestones and accomplishments.

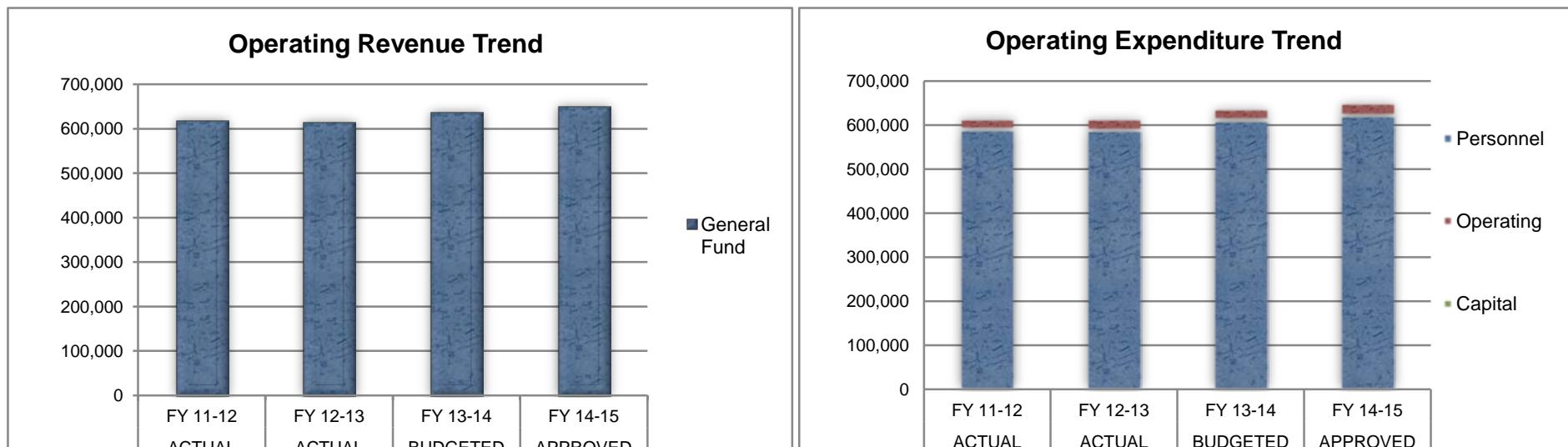
Flagler County Board of County Commissioners
FY 2014-2015

ADMINISTRATION		GENERAL FUND					
Fund 001 Dept 0200	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/(−)	COMMENTS
	Revenues						
	General Fund	617,479	613,711	636,296	649,609	13,313	
	TOTAL REVENUES	617,479	613,711	636,296	649,609	13,313	
	Expenses						
10-11,10-12	Salaries	478,531	471,654	462,279	472,612	10,333	
512.xx-xx	Employee Benefits	111,769	117,014	148,449	148,958	509	
	Total Personnel Expenses	590,300	588,668	610,728	621,570	10,842	
512.34-10	Other Contracted Services	371	49	0	60	60	
40-10,54-20	Travel/Training	4,346	6,221	5,523	6,864	1,341	
41-10,41-20	Communications	4,222	4,054	4,035	3,961	(74)	
512.42-01	Postage Expense	308	138	300	300	0	
512.44-10	Rentals & Leases	4,505	4,505	4,506	4,506	0	
512.46-30	Maintenance Agreements	4,759	4,696	4,200	5,900	1,700	
512.46-40	Small Tools & Equipment	0	0	100	0	(100)	
512.47-10	Printing & Binding	0	0	100	0	(100)	
512.49-10	Other Current Charges/Obligations	0	0	100	0	(100)	
512.51-10	Office Supplies	694	1,634	1,600	1,600	0	
512.51-11	Office Equipment under \$1,000	1,254	0	0	500	500	
512.52-10	Gas Oil & Lubricants	63	77	0	60	60	
512.52-12	Other Operating Expenses	1,091	254	1,000	450	(550)	
512.52-20	Clothing & Wearing Apparel	204	0	0	0	0	
512.53-30	Data Processing Software	346	2	350	300	(50)	
512.54-10	Publications/Memberships	3,595	3,413	3,754	3,538	(216)	
	Total Operating Expenses	25,758	25,043	25,568	28,039	2,471	
512.64-10	Equipment	1,421	0	0	0	0	
	Total Capital Expenses	1,421	0	0	0	0	
	TOTAL EXPENSES	617,479	613,711	636,296	649,609	13,313	Overall Expense Increase/Decrease: 2.09%

Flagler County Board of County Commissioners
FY 2014-2015

ADMINISTRATION

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY

Revenues

General Fund

ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
617,479	613,711	636,296	649,609
617,479	613,711	636,296	649,609

Expenses

Personnel

Operating

Capital

590,300	588,668	610,728	621,570
25,758	25,043	25,568	28,039
1,421	0	0	0
617,479	613,711	636,296	649,609

Personnel Summary - Positions

County Administrator
 Deputy County Administrator
 Executive Assistant
 Executive Assistant to CA
 Special Projects/Grants Coordinator
 Senior Spec Projects/Grants Coord.
 Communications Manager

Total Positions

ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
0.20	0.00	0.00	0.00
1.00	1.00	1.00	1.00
6.20	6.00	6.00	6.00

Land Management

Mission Statement: To plan and implement activities on Flagler County's natural areas that ensures stewardship of the public's resources.

The Land Management Department is responsible for numerous activities associated with natural resource stewardship of internal and external projects.

Internal stewardship projects include the coordination with local, state, and federal agencies regarding county environmental issues, long range park planning, and natural resource maintenance, restoration, or enhancement projects.

Internal collateral duties include general project management and the oversight of the county's Environmentally Sensitive Lands Acquisition program. Serves as Staff representative to the Land Acquisition Committee (LAC).

External stewardship projects include the review of development proposals for compliance with natural resource portions of the land development code and general public outreach.

Primary Functions

- ❖ Act as county liaison for the Environmentally Sensitive Land (ESL) Referendum and the Land Acquisition Committee (LAC).
- ❖ Prepare and submit to the LAC Committee all requests from the public for county purchase of lands within the guidance of the ESL Program.
- ❖ Coordinate all Commission-approved ESL purchases and all aspects of property appraisals, closing, etc.
- ❖ Provide natural resource monitoring, project planning and implementation over the County's natural areas.
- ❖ Coordinate SJRWMD Land Assessment communication, agreements, plans, and parcel transfers.

- ❖ Assist other departments in the provision of wetland mitigation necessary to complete projects.
- ❖ Prepare and maintain the County's land management plans.
- ❖ Serve as the County's liaison with environmental organizations and regulatory bodies.

Major Initiatives

- ❖ Lead on various County real estate transactions, including the SJRWMD lands turnover (Graham Swamp and Old Kings Road parcels).
- ❖ Lead on coordinating with Flagler County Fire Department in identifying and planning controlled burns for wildlife mitigation hazards and ecosystem restoration needs.
- ❖ Stewardship of public lands to include timber assessments for future harvest planning, removal of 75+ feral hogs, invasive plant removal workdays with volunteer groups on public lands and monitoring with law enforcement for poachers, trespassing and vandalism.
- ❖ Digitized County land management plans.
- ❖ Provide expertise and coordinate ongoing efforts with Flagler County Airport on treating aquatic invasives for seaplane runway on Lake Gore.
- ❖ Coordinated eco-cottage partnership with FDEP, GTM-NERR &, NOAA
- ❖ Obtain permitting and ensure perpetual funding for gopher tortoise recipient site.
- ❖ Bulow Recipient Site – Perpetual annual funding of FL Fish & Wildlife Conservation Commission permitted gopher tortoise recipient site at Bulow Park. Permit requires \$1,162.81 to be carried perpetually in this account for habitat management activities.

Flagler County Board of County Commissioners
FY 2014-2015

LAND MANAGEMENT						GENERAL FUND	
Fund 001 Dept 0206	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/(-)	COMMENTS
	Revenues						
	General Fund	133,067	209,276	184,440	189,398	4,958	
	TOTAL REVENUES	133,067	209,276	184,440	189,398	4,958	
	Expenses						
515.10-12	Regular Salaries	95,624	97,392	98,925	106,636	7,711	
515.xx-xx	Employee Benefits	27,210	29,448	31,690	33,327	1,637	
	Total Personnel Expenses	122,834	126,840	130,615	139,963	9,348	
515.31-10	Professional Services	0	74,620	38,200	30,500	(7,700)	Manatee Protection Plan
515.34-10	Other Contracted Services	100	0	7,000	5,000	(2,000)	Herbicide
515.34-20	Governmental Service	0	1,177	1,500	1,500	0	Fireline installation and maintenance
515.40-10	Travel Expenses	984	0	700	2,610	1,910	
515.41-10	Communication Recurring	441	444	435	485	50	
515.42-01	Postage	40	59	60	60	0	
515.44-10	Rentals & Leases	5	0	0	0	0	
515.45-20	Vehicle Insurance	280	276	280	280	0	
515.46-20	Vehicle Repair	539	746	750	1,500	750	
515.46-40	Small Tools & Equipment	1,968	341	250	3,000	2,750	
515.49-10	Other Current Charges/Obligations	0	0	0	0	0	
515.51-10	Office Supplies	172	185	50	50	0	
515.52-10	Gas, Oil & Lubricants	1,675	1,433	1,700	1,700	0	
515.52-12	Other Operating Expenses	145	1,560	500	500	0	signs, paint, gloves
515.52-20	Clothing & Wearing Apparel	533	0	0	0	0	
515.54-10	Publications/Memberships	247	0	300	300	0	
515.54-20	Conference/Training	2,075	1,595	2,100	1,950	(150)	Natural Areas, Fire and Wildlife Training
	Total Operating Expenses	9,204	82,436	53,825	49,435	(4,390)	
515.64-10	Equipment	1,029	0	0	0	0	
	Total Capital Expenses	1,029	0	0	0	0	
	TOTAL EXPENSES	133,067	209,276	184,440	189,398	4,958	2.69%
							Overall Expense Increase/Decrease:
	Personnel Summary -Positions						
	Environmental Planner III	1.00	1.00	1.00	0.00	(1.00)	
	Public Lands & Natural Resources Mgr	0.00	0.00	0.00	1.00	1.00	
	Land Manager I	1.00	1.00	1.00	0.00	(1.00)	
	Land Manager Coordinator	0.00	0.00	0.00	1.00	1.00	
	Total Positions	2.00	2.00	2.00	2.00	0.00	

Flagler County Board of County Commissioners
FY 2014-2015

LAND MANAGEMENT		GENERAL FUND					
Fund 001 Dept 0206	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/(-)	COMMENTS
Revenue							
CCF-Tortoise Mgmt		0	200	25,009	22,809	(2,200)	Developer contribution
CCF-Timber Sale		1,850	1,962	62,879	55,713	(7,166)	
CCF- Easements		0	0	1,003,552	351,500	(652,052)	
		1,850	2,162	1,091,440	430,022	(661,418)	
Expenditures							
Tortoise Relocation							
537-34-24 Tortoise Relocation		0	200	23,846	21,646	(2,200)	
Bulow Recipient Site		0	0	1,163	1,163	0	FWC Permit
		0	200	25,009	22,809	(2,200)	
Bulow Land Management Project# 875553							
515.31-10 Professional Services		1,850	0	34,179	24,000	(10,179)	Park planning and construction activities
515.34-10 Other Contracted Services		0	0	0	1,000	1,000	
515.46-40 Small Tools & Equipment		0	709	0	5,935	5,935	
515.34-20 Governmental Service		0	0	1,400	1,400	0	Fireline maintenance
		1,850	709	35,579	32,335	(3,244)	
Haw Creek Land Management							
515.31-10 Professional Services		0	0	800	0	(800)	Mechanical vegetation reduction
515.34-10 Other Contracted Services		0	0	1,500	21,978	20,478	Plantings, Herbicide and Feral Hog control
515.34-20 Governmental Service		0	1,253	1,400	1,400	0	Fireline maintenance
		0	1,253	3,700	23,378	19,678	
Lehigh Trail Land Management							
515.31-10 Professional Services		0	0	9,200	0	(9,200)	
515.34-10 Other Contracted Services		0	0	10,000	0	(10,000)	
515.34-20 Governmental Service		0	0	4,400	0	(4,400)	
		0	0	23,600	0	(23,600)	
Malacompra Easement Project# 280553							
515.31-10 Professional Services		0	0	4,000	101,500	97,500	Mechanical vegetation reduction
		0	0	4,000	101,500	97,500	
Conservation Easement							
Airport Mitigation		0	0	50,000	0	(50,000)	
515.63-10 Bulow Headwaters Park Reserve for Park Improvements		0	0	300,000	250,000	(50,000)	
		0	0	649,552	0	(649,552)	
		0	0	999,552	250,000	(749,552)	
TOTAL EXPENDITURES		1,850	2,162	1,091,440	430,022	(661,418)	

County Attorney

The County Attorney's office presently is a three-person professional staff consisting of the County Attorney, a paralegal and a legal assistant. (A Deputy County Attorney position also is authorized and will be filled in the course of the fiscal year.) The office provides a high volume of legal advice and legal representation to the Flagler County Board of County Commissioners, County Administrator, County departments, and appointed County boards, councils and committees. The County Attorney is available to all County Constitutional Officers for appropriate assistance when requested.

The office provides a proactive role in all legal issues presented for consideration by the Board of County Commissioners, such as ordinances, resolutions, contracts, bidding, and interlocal agreements to ensure County compliance with all federal and state regulations, as well as to provide the fullest legal protection for the County. The office also represents the County in court proceedings, both as plaintiff and defendant, to ensure aggressive prosecution or defense of the County's legal rights.

The County Attorney's Office works closely with the Board of County Commissioners and County Administration on legislative matters and government grants which subsidize County operations and projects. Additionally, the office works with state agencies on issues involving the County. Finally, the office works closely with the Florida Association of County Attorneys for statewide advocacy that benefits counties. This work includes participation in statewide impact litigation to protect the financial interests and authority of county government. The overriding objective of the County Attorney is to work to promote the public's interest in all legal documents and procedures of the County.

Primary Functions

- ❖ Review agenda items for the County Commission.
- ❖ Prepare contracts and leases.
- ❖ Prepare ordinances and resolutions.
- ❖ Represent the County in court cases.
- ❖ Represent the County in land transactions.
- ❖ Attend County Commission meetings.
- ❖ Attend County advisory committee meetings as needed.

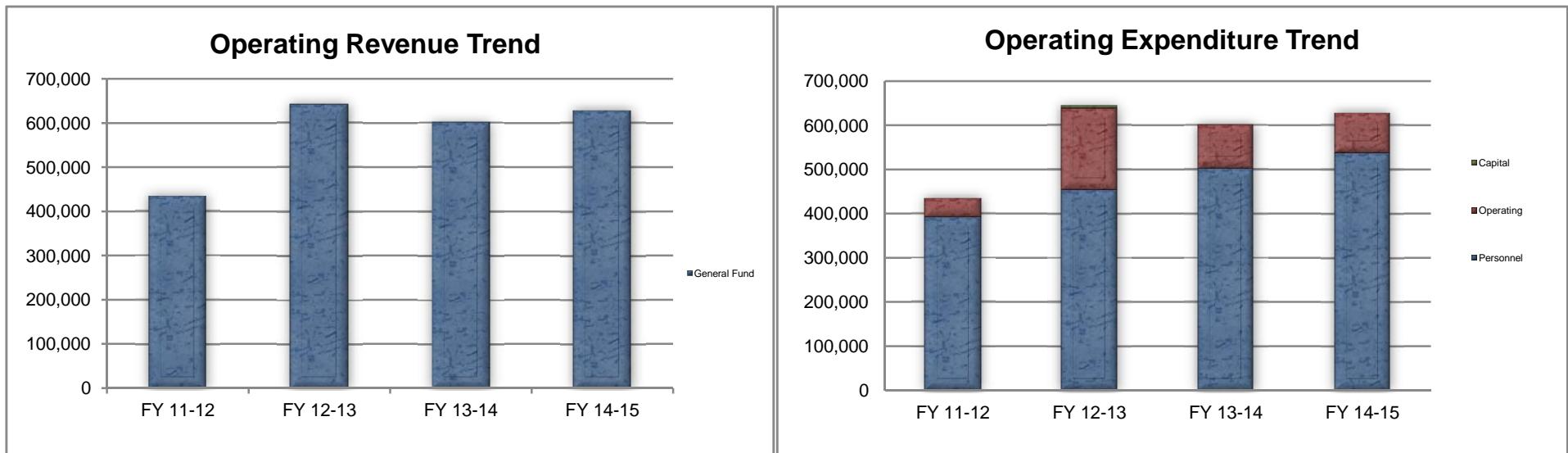
Flagler County Board of County Commissioners
FY 2014-2015

COUNTY ATTORNEY		GENERAL FUND					
Fund 001 Dept 0700	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/(−)	COMMENTS
Revenues							
General Fund		434,184	641,969	600,088	627,422	27,334	
	TOTAL REVENUES	434,184	641,969	600,088	627,422	27,334	
Expenditures							
514.10-12	Regular Salaries	321,278	358,033	378,457	402,569	24,112	increases included in agreement upon hire
514.xx-xx	Employee Benefits	68,189	93,794	121,825	134,315	12,490	
	Total Personal Services	389,467	451,827	500,282	536,884	36,602	
514.31-10	Professional Services	34,036	170,818	85,000	75,000	(10,000)	Outside Legal Services, FY12-13 will be reimbursed from BFCU during FY13-14 for
514.33-10	Court Reporting Services	0	0	1,000	1,000	0	legal services related to purchase of utility.
40-10,54-2C	Travel/Training	2,714	2,028	3,000	3,000	0	
41-10,41-2C	Communications	1,637	1,791	2,000	2,000	0	
514.42-01	Postage Expense	73	162	250	250	0	
514.45-60	Other Insurance & Bonds	0	124	0	0	0	
514.46-30	Maintenance Agreements	571	827	968	1,200	232	
514.47-10	Printing & Binding	59	87	100	100	0	
514.49-10	Other Current Charges	0	281	500	500	0	
514.49-15	Advertising	0	262	0	0	0	
514.51-10	Office Supplies	899	729	500	500	0	
514.51-11	Office Equipment under \$1,000	1,194	3,639	1,000	1,000	0	
514.52-12	Other Operating Expenses	0	79	500	500	0	
514.52-30	Data Processing Software	173	386	0	500	500	
514.54-10	Publications/Memberships	3,361	4,300	4,988	4,988	0	FL BAR dues & FAC dues
	Total Operating Expenditures	44,717	185,513	99,806	90,538	(9,268)	
514-64-10	Equipment	0	4,629	0	0	0	
	Total Capital Expenditures	0	4,629	0	0	0	
	TOTAL EXPENDITURES	434,184	641,969	600,088	627,422	27,334	

Flagler County Board of County Commissioners
FY 2014-2015

COUNTY ATTORNEY

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund	434,184	641,969	600,088	627,422
	434,184	641,969	600,088	627,422
Expenditures				
Personnel	389,467	451,827	500,282	536,884
Operating	44,717	185,513	99,806	90,538
Capital	0	4,629	0	0
	434,184	641,969	600,088	627,422

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary - Positions				
County Attorney	1.00	1.00	1.00	1.00
Deputy County Attorney	1.00	1.00	1.00	1.00
Senior Legal Assistant	0.00	0.00	1.00	1.00
Paralegal	0.00	0.00	1.00	1.00
Legal Assistant	2.00	2.00	0.00	0.00
Total Positions	4.00	4.00	4.00	4.00

Economic Opportunity

Created by County Resolution 2011-62 in November 2011, the Department of Economic Opportunity provides the leadership to strengthen the local economy. Its charge is to seek out opportunities that will build a strong economic platform, thus creating primary jobs and securing capital investment in the community. Through the administration of policies, programs and projects, the Department attracts, retains and/or expands businesses.

The Department is headed by the Executive Director who is advised by the creativity, guidance and oversight of the Economic Advisory Council.

The Department staff provides support to the Council as well as engages new and existing businesses in the community. The staff duties include agenda preparation, special project administration, public communications, and coordination and scheduling of all Council workshops and meetings.

The Department is the primary contact for businesses considering relocating or expanding within the County; it also represents the County as a liaison with Federal, State, Regional and local government economic development entities.

Primary Functions

- ❖ The Department of Economic Opportunity works towards the expansion and retention of business and manufacturing that create quality jobs and diversify our community tax base.
- ❖ Develops policies and programs designed to attract new businesses and facilitate the expansion/retention of existing businesses.
- ❖ Represents Flagler County with the State of Florida and other economic development organizations.

- ❖ Coordinates with all private and public community partners related to economic development.
- ❖ Prepares quality marketing materials and messages and conducts marketing to potential community prospects.
- ❖ Maintains a property database for businesses interested in relocating in the County.
- ❖ Informs the public regarding economic development initiatives.
- ❖ Meets regularly with the members of the Economic Advisory Council.
- ❖ Meets regularly with the State, Regional and Local government economic development organizations.
- ❖ Coordinates and cooperates with local property owners to market their property to potential investors
- ❖ Prepares annual budget, works plans and strategic plans.
- ❖ Updates the County Commissioners with regard to Economic Development Initiatives.

Flagler County Board of County Commissioners
FY 2014-2015

ECONOMIC OPPORTUNITY - ADMINISTRATION

GENERAL FUND

Fund 001 Dept 0205	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/(-)	COMMENTS
	Revenues						
	General Fund	216,666	313,581	398,621	400,000	1,379	
	TOTAL REVENUES	216,666	313,581	398,621	400,000	1,379	
	Expenses						
559.10-12	Salaries	132,576	149,261	163,999	191,548	27,549	Delete PT Intern position, Add FT Assistant
559.xx-xx	Employee Benefits	30,063	34,355	41,354	54,827	13,473	
	Total Personnel Expenses	162,639	183,616	205,353	246,375	41,022	
559.31-10	Professional Services	2,660	0	10,000	7,000	(3,000)	
559.34-10	Other Contracted Services	1,936	17,650	45,000	25,000	(20,000)	
40-10,54-20	Travel/Training	11,702	9,531	11,000	11,000	0	
559.41-10	Communications	1,822	2,261	3,600	1,500	(2,100)	
559.42-01	Postage	140	138	2,000	1,000	(1,000)	
559.44-10	Rentals & Leases	0	0	4,500	3,200	(1,300)	
559.46-20	Vehicle Repair & Maintenance	0	0	3,500	1,000	(2,500)	
559.46-30	Maintenance Agreements	7,665	24,000	5,000	5,000	0	
559.46-40	Small Tools & Equipment	0	0	3,000	1,225	(1,775)	
559.47-10	Printing & Binding	757	2,815	16,000	3,000	(13,000)	
559.48-10	Promotional Activities	6,305	17,544	16,500	20,000	3,500	
559.49-15	Advertising	800	2,120	16,500	15,000	(1,500)	
559.51-10	Office Supplies	684	526	2,500	1,500	(1,000)	
559.51-11	Office Equipment	2,749	760	500	2,000	1,500	
559.51-12	Gas, Oil & Lubricants	61	120	4,000	1,200	(2,800)	
559.52-12	Other Operating Expenses	1,311	4,222	11,668	10,500	(1,168)	
559.52-30	Data Processing Software	2,758	530	3,000	3,000	0	JAX Regional Membership
559.54-10	Publications/Memberships	8,072	21,016	25,000	25,000	0	
559.55-01	Training/Education	0	776	10,000	10,000	0	
559.82-40	Aid to Private Organizations	2,500	2,500	0	2,500	2,500	SCORE
	Total Operating Expenses	51,922	106,509	193,268	149,625	(43,643)	
559.64-10	Equipment	2,105	23,456	0	4,000	4,000	
	Total Capital Expenses	2,105	23,456	0	4,000	4,000	
	TOTAL EXPENSES	216,666	313,581	398,621	400,000	1,379	0.35%
							Overall Expense Increase/Decrease:

Flagler County Board of County Commissioners
FY 2014-2015

ECONOMIC OPPORTUNITY						GENERAL FUND	
Fund 001 Dept 0205	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/(−)	COMMENTS
Revenues							
	Cash Carry Forward - Econ. Opp.	0	0	500,000	500,000	0	
	TOTAL REVENUES	0	0	500,000	500,000	0	
Expenditures							
	Startup Assistance to Economic Opportunity	216,666	0	0	0	0	
	Aid to Organizations	0	0	500,000	500,000	0	
	TOTAL EXPENDITURES	216,666	0	500,000	500,000	0	
Revenues							
331.39-12	Brownfields Grant	0	0	0	400,000	400,000	3 year Grant
	TOTAL REVENUES	0	0	0	400,000	400,000	
Expenditures							
8404-537.	EPA - Brownfields Cleanup	0	0	0	400,000	400,000	
	TOTAL EXPENDITURES	0	0	0	400,000	400,000	
Personnel Summary-Positions							
	Economic Development Director	1.00	1.00	1.00	1.00	0.00	
	Economic Dev. Administrative Coord.	1.00	1.00	1.00	0.00	(1.00)	
	Economic Opportunity Admin. Coord.	0.00	0.00	0.00	1.00	1.00	
	Economic Dev. Administrative Assist	0.00	0.00	0.00	1.00	1.00	
	Economic Development Intern	0.00	0.00	0.50	0.00	(0.50)	
	Total Positions	2.00	2.00	2.50	3.00	0.50	

Innovation Technology

The Innovation Technology Department manages Flagler County Board of County Commissioners' and Flagler County Sheriff's Office's central information technology infrastructure and provides numerous services and applications for use in administrative and business activities. As part of the continual forward-thinking that is necessary to maintain and improve enterprise IT services within the budgetary framework of the County, IT adheres to a central Strategic Plan.

Innovation Technology provides solutions that are reliable, secure, keep pace with technological advances, and enable high-quality client support services. IT's solutions are structured to help reduce the technology overhead needed within departments. IT's solutions enable Flagler County to meet its regulatory compliance, institutional policy, emergency management, and risk management objectives in the most cost effective manner possible.

Innovation Technology also provides infrastructure and services for audio/visual and digital media content production, recording and broadcasting. These services are extensively utilized to broadcast Board of County Commissioners meetings on local cable government access channels (Bright House Network Channel 198) as well as providing an audio/visual stream via the internet. In addition, these services are utilized to produce, record and broadcast training videos, public service announcements, promotional materials and other locally originated programming highlighting Flagler County.

Primary Functions

- ❖ Maintain, secure and ensure the integrity of Flagler County's data, telecommunications and audio/visual networks.
- ❖ Provide hardware and software end-user support.
- ❖ Produce a variety of audio/visual and digital media programming for the County's government channel and streaming media sources.

Innovation Technology Facts

Telephonic Equipment Supported:

Wired Telephones / Fax Machines	±800
Cellular Telephones, & Smart Phones	97
Wireless Air Cards	17

Supported Computer Systems:

PC Workstations	231
Laptop Computers	100
Workgroup Printers	41
PC Applications / Software Packages	±30
Network Servers	40

Local Origination Programming Produced (FY14):

Meetings (BCC, TDC, PDB, EOAC)	24
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**Flagler County Board of County Commissioners
FY 2014-2015**

INNOVATION TECHNOLOGY

GENERAL FUND

Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/-)	COMMENTS
Dept 0203							
REVENUES							
	General Fund	0	0	0	1,067,868	1,067,868	
341.92-08	Tax Collector	0	0	0	0	0	
TOTAL REVENUES						1,067,868	1,067,868
EXPENDITURES							
519.10-12	Regular Salaries	0	0	0	508,307	508,307	
519.10-14	Overtime	0	0	0	550	550	
519.xx-xx	Employee Benefits	0	0	0	152,660	152,660	
Total Personnel Expenditures						661,517	661,517
519-31-10	Professional Services	0	0	0	0	0	
519.34-10	Other Contracted Services	0	0	0	1,800	1,800	
40-10,55-01	Travel/Training	0	0	0	50,220	50,220	New World CAD training
41-10,41-20	Communications	0	0	0	6,700	6,700	
519.42-01	Postage Expense	0	0	0	400	400	
519.45-20	Vehicle Insurance	0	0	0	300	300	
519.46-10	Equipment Repairs	0	0	0	1,000	1,000	
519.46-20	Vehicle Repair	0	0	0	500	500	
519.46-30	Maintenance Agreements	0	0	0	184,806	184,806	
519.46-40	Small Tools & Equipment	0	0	0	150	150	
519.49-15	Advertising	0	0	0	200	200	
519.51-10	Office Supplies	0	0	0	700	700	
519.51-11	Office Equipment under \$1,000	0	0	0	3,000	3,000	
519.52-10	Gas, Oil & Lubricants	0	0	0	400	400	
519.52-12	Other Operating Expenses	0	0	0	1,000	1,000	
519.52-30	Data Processing Software	0	0	0	0	0	
519.54-10	Publications/Memberships	0	0	0	175	175	
Total Operating Expenditures						251,351	251,351
519.64-10	Equipment	0	0	0	155,000	155,000	See IT Mgmt Plan plus \$30,000
Total Capital Expenditures						0	155,000
TOTAL EXPENDITURES						0	1,067,868
						1,067,868	

Flagler County Board of County Commissioners
FY 2014-2015

INNOVATION TECHNOLOGY

GENERAL FUND

Innovation Technology Management Plan

		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	5 YR Total	
accounts	Expenditures							
4120 and 6410	Telephone System Upgrade	41,000	(13,000)	(13,000)	(13,000)	(13,000)	41,000	Net payback 3.2 years
6410	Virtualization	71,000	25,000	(50,000)	0	0	96,000	SIP trunking
6410	Data Systems Upgrades	0	40,000	50,000	50,000	0	140,000	160 virtual users
6410	Backup Software Upgrade	0	40,000	0	0	0	40,000	
6410	Disaster Recovery	0	20,000	50,000	50,000	0	120,000	
	Total Expenditures	112,000	125,000	100,000	100,000	0	426,000	

Telephone System Upgrade: The Contract for the campus phone system is coming to term in October 2013. The State has contracts to provide Session Interface Protocol (SIP) trunks with higher capacity of call paths per trunk and includes 300 minutes of long distance per call path, which currently is an additional per minute charge.

Virtualization: Processing power is at the server and user desktop becomes only a keyboard and monitor. This will provide the ability to utilize equipment in a production environment for a longer period of time. Replacement is less expensive and will provide tablet PC users more desktop-like features.

Data System Upgrades: The current data systems, network cores and wireless technologies in the complex were installed approximately 7 years ago and will not support newer versions of the firmware. With the growth of wireless devices entering the County's infrastructure it is necessary to upgrade to improve overall coverage of network.

Backup Software Upgrade: Currently backups are run over night as generally the database has to be taken off line and the backup takes much of the server resources. New technologies in backup software have made it possible to create multiple backups of a database throughout the day, saving valuable time in the event of a backup restore.

Disaster Recovery: Servers are not redundant to one another, therefore in the event of disaster Departments may not be able to operate. The County is proposing to work with the Clerk of the Courts and recommend a plan to create a redundant data center and network infrastructure to minimize downtime and aid in recovery in case of disaster. Funding may be able to be offset through Emergency Management.

Description of Changes:

During Fiscal Year 2013-14 the County entered into an agreement with the Sheriff's Office to absorb their Information Technology staff and form the newly created Innovation Technology Department. All of the positions will be Flagler County Employees with four positions assigned full time to the Sheriff's Office. The funds previously allocated to the Sheriff in support of these positions will be retained by the County to continue to fund the positions. This combined effort will enable both the County and the Sheriff to pursue innovative and creative IT solutions with shared staff at shared cost.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY14-15
Personnel Summary - Positions				
IT Director	0.00	0.00	0.00	1.00
IT Operations Chief	0.00	0.00	0.00	2.00
I.T. Coordinator	0.00	0.00	0.00	2.00
CAD	0.00	0.00	0.00	1.00
I.T. Specialist	0.00	0.00	0.00	2.00
Video Production	0.00	0.00	0.00	1.00
Total Positions	0.00	0.00	0.00	9.00

Engineering

Mission

The Flagler County Engineering Department enhances health, safety and welfare in the County by providing economical, responsive and effective professional engineering services. The Department employs qualified and competent professionals, cultivates an innovative work environment and strives to continuously improve.

The Public Works Department is comprised of two divisions: Engineering Department and Road and Bridge Department. Through the combined efforts of these divisions, it enables us to contribute significantly to the safety of the County's road and drainage systems for the benefit of Flagler County residents and visitors.

Flagler County's Engineering Department provides professional and technical assistance on capital projects initiated by the Board of County Commissioners. The department also develops and recommends improvements to the County highway system as well as plans for long range projects and other capital improvements needed for the safety and welfare of the citizens of Flagler County. The Engineers share the design and completion duties for capital projects and activities concerned with capital projects as well as other work performed within county rights-of-way associated with commercial developments and subdivisions.

Engineering also administers Florida Department of Environmental Protection (F.D.E.P.), Florida Inland Navigation District (F.I.N.D.), St. Johns River Water Management District (S.J.R.W.M.D.) Florida Department of Transportation (F.D.O.T.) and Department of Community Affairs (DCA) grant funds for projects such as road and drainage improvements, artificial reef, park development and beautification programs. Some projects require collaboration with municipalities (Beverly Beach, Bunnell, Flagler Beach, Marineland and Palm Coast) and local citizen groups such as Scenic A1A PRIDE, the organization that steers the efforts of Flagler County's celebrated National Scenic Byway and Florida Scenic Highway.

Although, grants help fund some capital improvement and transportation infrastructure projects, the Engineering Department plays an active role in negotiating and securing the best value for Flagler County citizens. The department's expertise is essential in developing bid specifications and contracts. After a contract has been executed, the Engineering Department is responsible for guaranteeing the terms of the contracts are fulfilled.

The Engineering Department's role is critical to the safety and welfare of citizens in Flagler County. In fact, the Florida Statutes (Section 336.03) require that County Engineer be licensed as a Professional Engineer. This standard ensures that the necessary infrastructure is provided at a quality level that conforms to the industry's most stringent standards.

Primary Functions

- ❖ Supervises capital projects from inception to completion including conceptual planning, design, permitting with state and federal agencies, and construction.
- ❖ Monitors safety and functional operation of the County's transportation infrastructure and public resources such as parks and community facilities.
- ❖ Develops bid specifications and performs contract administration to make certain that projects are completed within budget and on time.
- ❖ Work with FDOT in coordinating funding opportunities for the County's 5-year work program.
- ❖ Provides technical support to other County departments.

Current Projects

- ❖ Matanzas Woods / I-95 Interchange –Design
- ❖ County Road 305 Bridge Replacement 734086-Construction
- ❖ CR 305 Widening & Resurfacing – Design
- ❖ John Anderson Highway Improvements – Design
- ❖ CR305 Box Culverts- Construction
- ❖ Marineland Acres –Study
- ❖ CR302 Resurfacing-Design

Engineering

- ❖ Jail Expansion – Design
 - ❖ Plantation Bay Utilities – Design
 - ❖ Beverly Beach Utility Improvements (Palm Coast Wastewater Interconnect/Pump Station) - Design
 - ❖ Flagler Shore Protection Project – Flagler County is the Local Sponsor of a Hurricane and Storm Damage Reduction Feasibility Study currently under development by the US Army Corps of Engineers
 - ❖ Courthouse Renovations – repairs to the historic courthouse in Bunnell – Design & Construction
 - ❖ Old Kings Road Sidewalk-Construction Roberts Road Sidewalk-Design
 - ❖ Old Kings Road Turn Lanes –Construction
 - ❖ SR 100 Landscape –Design
 - ❖ Matanzas Woods Parkway Sidewalk-Design
 - ❖ Turn Lanes on Old Kings Rd into Old Kings Elementary –Construction
 - ❖ Bunnell Elementary Sidewalk- Design
 - ❖ Sidewalk on U.S. 1 in Bunnell – Construction
 - ❖ River to the Sea Enhancements – Construction
 - ❖ SRA1A – Island Estates Median – Design
 - ❖ Varn Park Improvements - Design
 - ❖ State Road 100 Sidewalks – Construction
 - ❖ Malacompra Oceanfront Park Improvements and Connector Trail – Construction
 - ❖ Artificial Reef- Construction
- Projects for the Upcoming Fiscal Year**
- ❖ Jail Expansion – Construction
 - ❖ County Road 305 Bridge Replacement 734086 – Construction
 - ❖ Courthouse Renovations – repairs to the historic courthouse in Bunnell - construction
 - ❖ Health Department – Parking Lot Expansion – Construction
 - ❖ John Anderson Highway Improvements – Construction
 - ❖ SR 100 Landscape –Construction
 - ❖ Replacement of Three Box Culverts along CR 305- Construction
 - ❖ Bunnell Elementary Sidewalk- Construction
 - ❖ Roberts Road Sidewalk – Construction
 - ❖ SRA1A – Island Estates Median – Construction

Flagler County Board of County Commissioners
FY 2014-2015

ENGINEERING

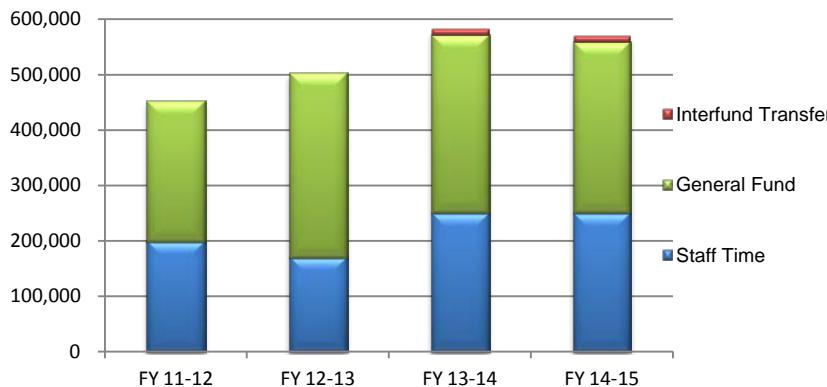
GENERAL FUND

Fund 001 Dept 0800	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/-(-)	COMMENTS
Revenues							
341.92-05	Staff Time from various funds	198,448	169,320	250,000	250,000	0	
381.00-00	Interfund Transfer from Fund 102	0	0	10,500	10,500	0	Supervision of Road & Bridge Department
311.10-00	General Fund - Ad Valorem Taxes	254,474	333,258	321,931	309,264	(12,667)	
TOTAL REVENUES		452,922	502,578	582,431	569,764	(12,667)	
Expenses							
541.10-12	Regular Salaries	343,489	382,141	404,145	412,278	8,133	
541.10-14	Overtime	0	216	0	0	0	
541.xx-xx	Employee Benefits	89,465	102,642	132,403	130,903	(1,500)	Workers Compensation rates adjusted
Total Personnel Expenses		432,954	484,999	536,548	543,181	6,633	
541.34-10	Other Contracted Expense	0	82	0	0	0	
541.40-10	Travel Expenses	1,446	1,880	1,500	1,500	0	
541.41-10	Communications	2,267	2,185	2,740	2,740	0	
541.42-01	Postage Expense	313	371	500	700	200	
541.45-20	Vehicle Insurance	841	828	829	829	0	
541.46-10	Building/Equipment Repairs	0	11	400	400	0	
541.46-20	Vehicle Repair	1,138	1,454	600	600	0	
541.46-30	Maintenance Agreements	4,013	1,934	4,400	7,400	3,000	
541.46-40	Small Tools & Equipment	879	167	400	400	0	
541.47-10	Printing & Binding	319	46	200	200	0	
541.49-10	Other Current Charges	0	34	0	0	0	
541.48-20	Advertising	626	567	650	650	0	
541.51-10	Office Supplies	793	1,342	2,000	2,000	0	
541.51-11	Office Equipment under \$1,000	564	167	1,574	1,574	0	
541.52-10	Gas, Oil & Lubricants	1,652	3,001	2,500	2,500	0	
541.52-12	Other Operating Expenses	59	154	200	200	0	
541.52-20	Clothing & Wearing Apparel	103	0	0	0	0	
541.52-30	Data Processing Software	449	2,271	0	0	0	
541.54-10	Publications/Memberships	417	625	890	890	0	
541.55-01	Employee Education/Training	1,915	460	2,500	4,000	1,500	
Total Operating Expenses		17,794	17,579	21,883	26,583	4,700	
541.64-10	Equipment	2,174	0	24,000	0	(24,000)	
Total Capital Expenses		2,174	0	24,000	0	(24,000)	
TOTAL EXPENSES		452,922	502,578	582,431	569,764	(12,667)	-2.17%
Overall Expense Increase/Decrease:							

Flagler County Board of County Commissioners
FY 2014-2015

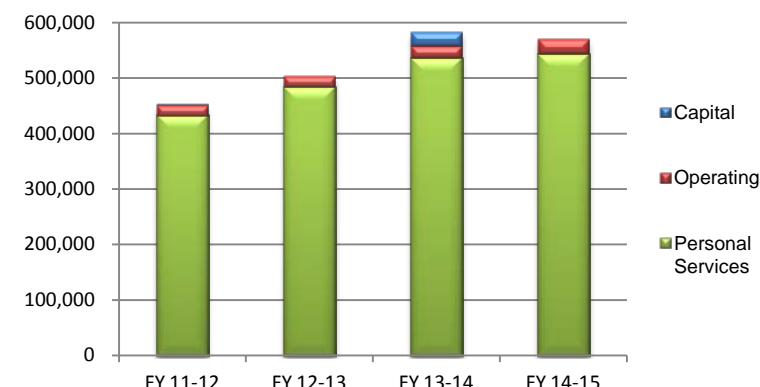
ENGINEERING

Operating Revenue Trend



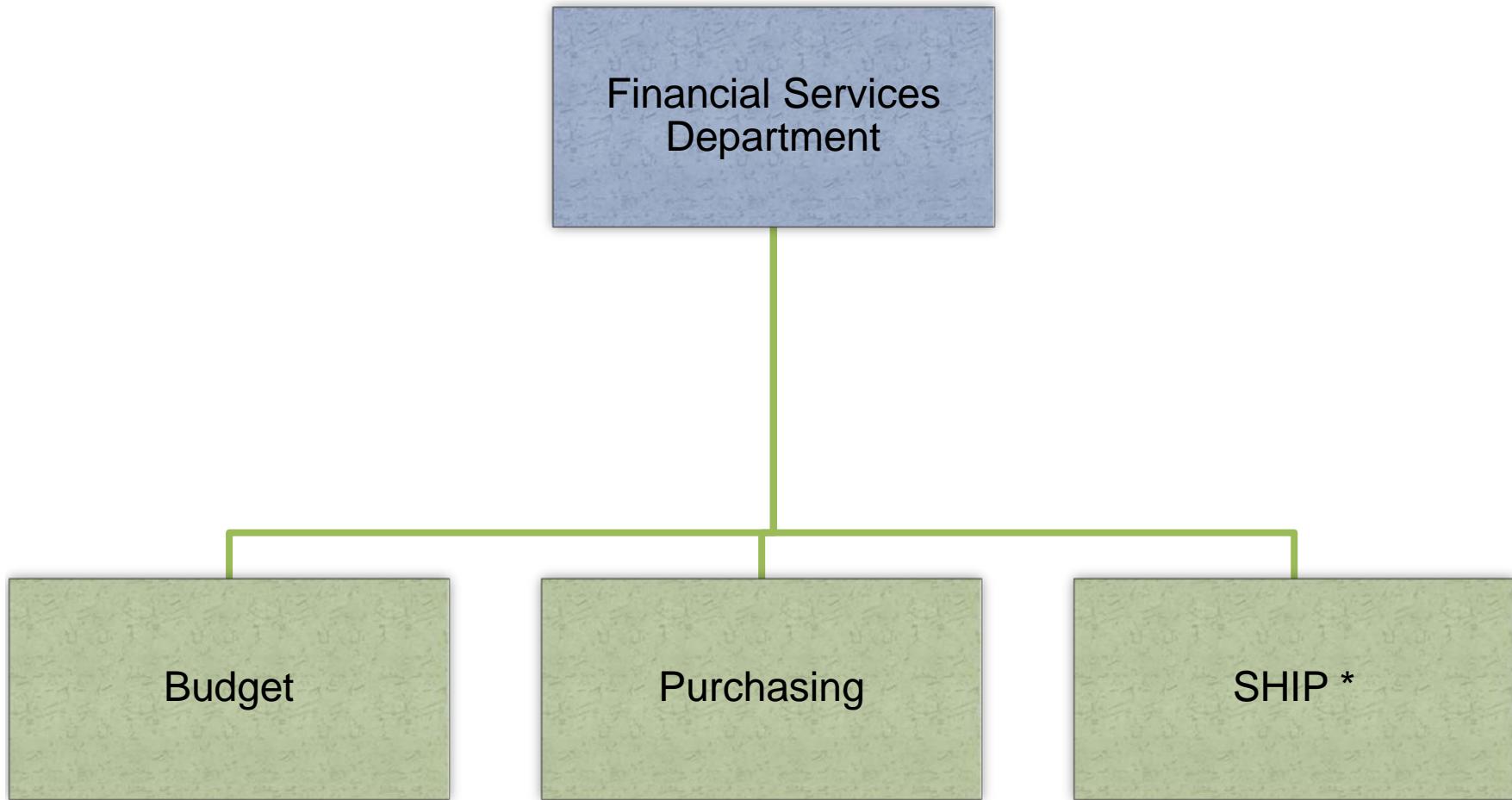
GENERAL FUND

Operating Expenditure Trend



	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary-Positions				
Public Works Dir./County Engineer	1.00	1.00	1.00	1.00
Asst. Public Wks Dir./Asst. Cnty Eng.	1.00	1.00	1.00	1.00
Project Engineer	1.00	1.00	2.00	0.00
Project Manager	0.00	0.00	0.00	1.00
Project Administrator	0.00	0.00	0.00	1.00
Drafter/CAD Technician	1.00	1.00	1.00	1.00
Staff Assistant III	1.00	1.00	1.00	1.00
Total Positions	5.00	5.00	6.00	6.00

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Staff Time	198,448	169,320	250,000	250,000
Interfund Transfer	0	0	10,500	10,500
General Fund	254,474	333,258	321,931	309,264
	452,922	502,578	582,431	569,764
Expenses				
Personal Services	432,954	484,999	536,548	543,181
Operating	17,794	17,579	21,883	26,583
Capital	2,174	0	24,000	0
	452,922	502,578	582,431	569,764



* SHIP (State Housing Initiative Program) funding is shown within Section 5 (Special Revenue) of the document.

Director: Kristi Moss
1769 E. Moody Blvd.
Bunnell, FL 32110
(386) 313-4095

Flagler County Board of County Commissioners
FY 2014-2015

FINANCIAL SERVICES-SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
	FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)
Revenues					
Tax Collector-Salary Reimb	46,113	33,152	0	0	0
Staff Time - SHIP & NSP	40,782	15,056	0	25,000	25,000
Staff Time-TDC Reimb General Fund	7,174	13,763	12,000	15,000	3,000
General Fund	1,025,493	1,053,240	1,122,488	652,620	(469,868)
Total Revenues	1,119,562	1,115,211	1,134,488	692,620	(441,868)
Expenses					
Budget	397,842	362,060	387,633	447,411	59,778
Purchasing	226,985	276,268	243,016	245,209	2,193
Information Technology	494,735	476,883	503,839	0	(503,839)
Total Expenses	1,119,562	1,115,211	1,134,488	692,620	(441,868)
Revenues vs. Expenses	0	0	0	0	0
Personnel Summary -Positions					
Budget	6.00	5.00	5.00	6.00	1.00
Purchasing	4.00	4.00	4.00	4.00	0.00
Information Technology	5.00	5.00	5.00	0.00	-5.00
Total Positions	15.00	14.00	14.00	10.00	(4.00)

Note: Information Technology has been reorganized to include additional staffing and duties including providing services for the Sheriff. The new Innovation Technology department is not included with Financial Services beginning FY14-15 and is presented separately following.

Office of Budget

The Budget Office is responsible for developing, preparing, executing and monitoring Flagler County's annual operating budget and capital improvements program in accordance with applicable laws, statutes, and policies of the Board of County Commissioners. In addition, the division provides analysis assistance on special projects as requested and assists departments in the development and revision of fees for service. Grants coordination services are provided to assist departments in the financial aspects of grant related activities according to established grant requirements.

The Budget Office also provides financial services in coordination with Constitutional Officers, County departments, Municipal Service Benefit Units and non-profit agencies by providing information needed for policy, program, and service level decisions. Currently, the County has several Municipal Service Benefit Units, organized for the specific purpose of providing municipal services in accordance with Chapter 125 of the Florida Statutes. The existing Municipal Service Benefit Units were created for the purpose of providing road maintenance and improvements, mosquito control services, and residential garbage collection services, all in the unincorporated area of Flagler County.

Primary Functions

- ❖ Annually develop a complete comprehensive and financially responsible budget in accordance with statutory requirements for Truth in Millage and budgetary compliance as established by Florida Statutes, local laws and County Policy.
- ❖ Facilitate annual development of a comprehensive Capital Improvement Program, which includes specific project information and related operating requirements while providing flexibility in project funding with available resources.
- ❖ Augment the dissemination of financial information with period reports summarizing budget to actual data.
- ❖ Analyze various legislative initiatives to determine impacts to the County's budget.
- ❖ Assist the County Administrator with strategies to reduce the budget.
- ❖ Successfully implement the budget that was adopted by the Board of County Commissioners to fund the services provided to the citizens of Flagler County.
- ❖ Process various budget transfers as needed.

Flagler County Board of County Commissioners
FY 2014-2015

BUDGET-FINANCIAL SERVICES

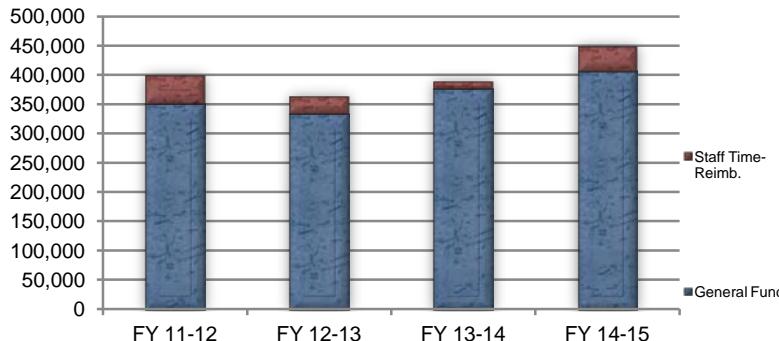
GENERAL FUND

Fund 001 Dept 0201	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/(−)	COMMENTS
Revenues							
	General Fund	349,886	333,241	375,633	407,411	31,778	
341.92-01	Staff Time - SHIP & NSP	40,782	15,056	0	25,000	25,000	
341.92-00	Staff Time-TDC Reimbursement	7,174	13,763	12,000	15,000	3,000	
	TOTAL REVENUES	397,842	362,060	387,633	447,411	59,778	
Expenditures							
513.10-12	Regular Salaries	310,657	280,257	282,703	322,662	39,959	Delete Senior Analyst; Add 2 Budget Analysts
513.xx-xx	Employee Benefits	78,907	73,655	94,380	112,483	18,103	
	Total Personal Services	389,564	353,912	377,083	435,145	58,062	
40-10,54-20	Travel/Training	1,339	1,712	2,500	4,480	1,980	Training for new Budget Analysts
41-10,41-20	Communications	736	697	1,000	800	(200)	
513.42-01	Postage Expense	11	33	100	50	(50)	
513.46-30	Maintenance Agreements	2,159	1,921	2,500	2,500	0	
513.47-10	Printing & Binding	27	11	100	50	(50)	
513.49-10	Other Current Charges & Oblig.	550	550	550	550	0	GFOA award application
513.49-15	Advertising	505	618	700	700	0	Budget hearing advertisements
513.51-10	Office Supplies	1,229	1,030	2,000	2,000	0	
513.51-11	Office Equipment under \$1,000	1,172	878	500	500	0	
513.52-12	Other Operating Expenses	260	109	50	50	0	
513.54-10	Publications/Memberships	290	589	550	586	36	
	Total Operating Expenditures	8,278	8,148	10,550	12,266	1,716	
	TOTAL EXPENDITURES	397,842	362,060	387,633	447,411	59,778	Overall Expense Increase/Decrease: 15.42%

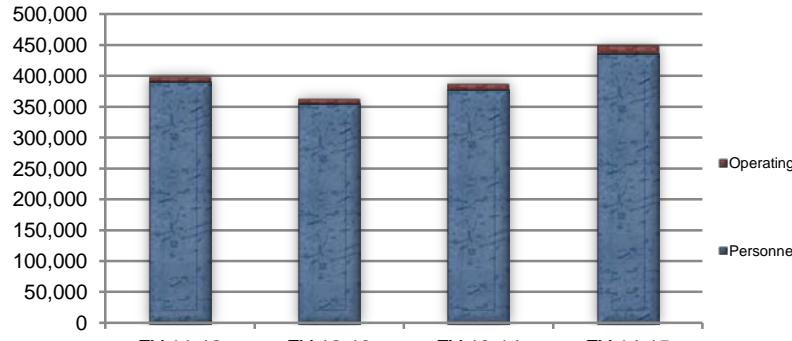
Flagler County Board of County Commissioners
FY 2014-2015

BUDGET-FINANCIAL SERVICES

Operating Revenue Trend



Operating Expenditure Trend



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund	349,886	333,241	375,633	407,411
Staff Time-Reimb.	47,956	28,819	12,000	40,000
	397,842	362,060	387,633	447,411
Expenses				
Personnel	389,564	353,912	377,083	435,145
Operating	8,278	8,148	10,550	12,266
	397,842	362,060	387,633	447,411
	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary -Positions				
Financial Serv. Director	1.00	1.00	1.00	1.00
Senior Budget Analyst	1.00	1.00	1.00	0.00
Budget Analyst	1.00	0.00	0.00	2.00
Staff Assistant IV	1.00	1.00	1.00	1.00
Budget Manager	1.00	1.00	1.00	1.00
SHIP Administrator	1.00	1.00	1.00	1.00
Total Positions	6.00	5.00	5.00	6.00

Purchasing

The Purchasing Division provides for the establishment of organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner by procuring materials, supplies, equipment, services and construction at the lowest possible cost consistent with the quality needed to provide the very best service to the public, while maintaining fair and open competition.

This program includes all of the steps leading to a determination of the appropriate solicitation and contract type, selection of contractor/vendor, negotiation and award of contract, and numerous other administrative actions.

The Purchasing Division is also responsible for the annual inventory and proper accounting of fixed assets, along with disposal of all surplus inventories, and maintains a Central Store Warehouse.

The Purchasing Division has the responsibility for monitoring all the grants awarded to Flagler County departments for budgetary and granting agency compliance.

Primary Functions

- ❖ Establish and administer a purchasing policy and purchasing card program.
- ❖ Prepare bids, requests for proposal and requests for quotations to assure full and open competition.
- ❖ Review and approve requisitions, obtain quotes and issue purchase orders for goods and services needed by departments.
- ❖ Manage and dispose of all fixed assets and surplus inventories.
- ❖ Promote good will and public relations between County and local vendors.

Purchasing Facts (2014)

Formal Solicitations Issued	58
Purchase Orders Processed	936
Auction Proceeds Received	\$4456
Purchasing Card Active Cards	156
Purchasing Card Transactions Monthly	700

Flagler County Board of County Commissioners
FY 2014-2015

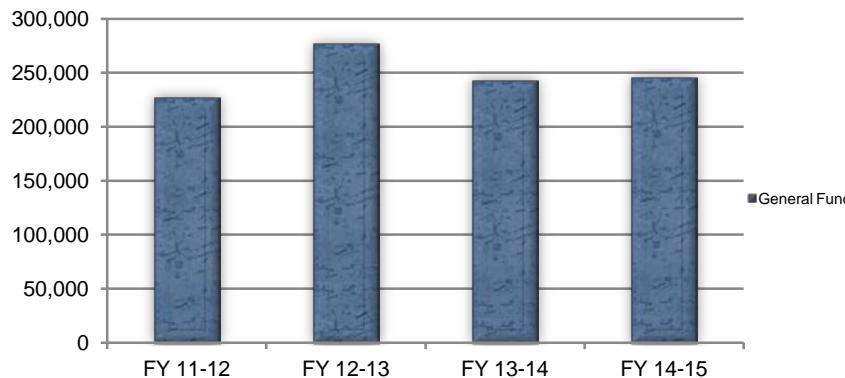
PURCHASING-FINANCIAL SERVICES						GENERAL FUND	
Fund 001 Dept 0202	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/-)	COMMENTS
	Revenues						
	General Fund	226,985	276,268	243,016	245,209	2,193	
	TOTAL REVENUES	226,985	276,268	243,016	245,209	2,193	
	Expenses						
513.10-12	Regular Salaries	171,528	181,418	176,636	177,055	419	
513.10-14	Overtime	124	219	574	500	(74)	
513.xx-xx	Employee Benefits	52,356	57,032	60,231	61,184	953	
	Total Personnel Expenses	224,008	238,669	237,441	238,739	1,298	
513-34-20	Governmental Services	0	195	0	0	0	
54-20, 55-01	Conference/Training/Travel Exp.	630	719	1,360	2,295	935	
513.41-10	Communications	908	794	1,210	960	(250)	
513.41-30	Postage Expense	70	16	100	50	(50)	
513.44-10	Rentals and Leases	0	0	0	195	195	Uniform Rental
513.46-20	Vehicle Repair	8	2	0	0	0	
513.46-30	Maintenance Agreements	0	100	250	200	(50)	
513.46-40	Small Tools & Equip	15	631	0	0	0	
513.47-10	Printing and Binding	33	112	100	160	60	
513.49-15	Advertising	109	24	100	50	(50)	
513.51-10	Office Supplies	244	385	500	500	0	
513.51-11	Office Equipment under \$1,000	335	159	1,000	1,000	0	Equipment for Central Stores
513.52-12	Other Operating Expenses	(2,510)	32,931	0	0	0	
513.52-20	Clothing & Wearing Apparel	0	411	200	0	(200)	Uniforms will be rented, not purchased
513.52-30	Data Processing Software	0	218	0	0	0	
513.54-10	Publications/Memberships	961	902	755	1,060	305	
	Total Operating Expenses	803	37,599	5,575	6,470	895	
513.64-10	Equipment	2,174	0	0	0	0	
	Total Capital Expenses	2,174	0	0	0	0	
	TOTAL EXPENSES	226,985	276,268	243,016	245,209	2,193	Overall Expense Increase/Decrease: 0.90%

Flagler County Board of County Commissioners
FY 2014-2015

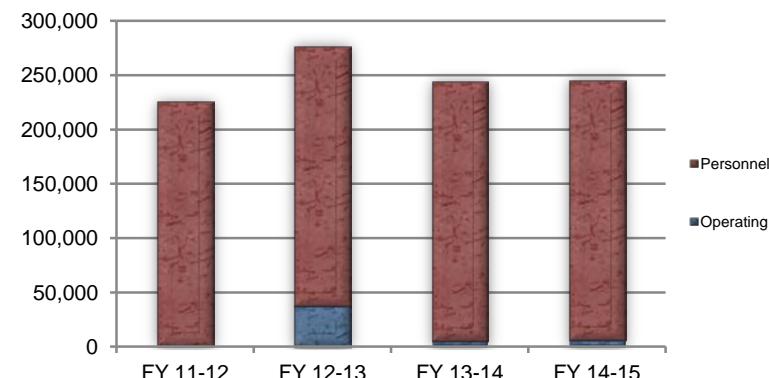
PURCHASING-FINANCIAL SERVICES

GENERAL FUND

Operating Revenue Trend



Operating Expenditure Trend



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund	226,985	276,268	243,016	245,209
	226,985	276,268	243,016	245,209
Expenses				
Personnel	224,008	238,669	237,441	238,739
Operating	803	37,599	5,575	6,470
Capital	2,174	0	0	0
	226,985	276,268	243,016	245,209
Personnel Summary - Positions	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Purchasing Manager	1.00	1.00	1.00	1.00
Purchasing Agent	1.00	0.00	0.00	0.00
Purchasing Specialist	1.00	0.00	0.00	0.00
Senior Procurement Analyst	0.00	1.00	1.00	1.00
Procurement Analyst	0.00	1.00	1.00	1.00
Property Control Agent	1.00	1.00	1.00	1.00
Total Positions	4.00	4.00	4.00	4.00

Flagler County Board of County Commissioners
FY 2014-2015

INFORMATION TECHNOLOGY

GENERAL FUND

Fund 001 Dept 0203	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGE	COMMENTS
		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/-)	
REVENUES							
	General Fund	448,622	443,731	503,839	0	(503,839)	
341.92-08	Tax Collector	46,113	33,152	0	0	0	
	TOTAL REVENUES	494,735	476,883	503,839	0	(503,839)	
EXPENDITURES							
519.10-12	Regular Salaries	260,610	263,889	268,262	0	(268,262)	
519.10-14	Overtime	0	0	550	0	(550)	
519.xx-xx	Employee Benefits	73,672	75,770	82,418	0	(82,418)	
	Total Personnel Expenditures	334,282	339,659	351,230	0	(351,230)	-100.00%
519-31-10	Professional Services	0	591	0	0	0	
519.34-10	Other Contracted Services	2,609	1,739	1,800	0	(1,800)	
40-10,55-01	Travel/Training	0	6,451	10,528	0	(10,528)	
41-10,41-20	Communications	9,893	3,572	8,000	0	(8,000)	
519.42-01	Postage Expense	388	48	200	0	(200)	
519.45-20	Vehicle Insurance	280	276	300	0	(300)	
519.46-10	Equipment Repairs	0	0	1,000	0	(1,000)	
519.46-20	Vehicle Repair	107	118	500	0	(500)	
519.46-30	Maintenance Agreements	112,047	119,033	124,656	0	(124,656)	
519.46-40	Small Tools & Equipment	146	13	100	0	(100)	
519.47-10	Printing & Binding	0	51	0	0	0	
519.49-15	Advertising	0	0	450	0	(450)	
519.51-10	Office Supplies	26	157	500	0	(500)	
519.51-11	Office Equipment under \$1,000	8,257	1,832	3,000	0	(3,000)	
519.52-10	Gas, Oil & Lubricants	388	461	400	0	(400)	
519.52-12	Other Operating Expenses	1,096	881	1,000	0	(1,000)	
519.52-30	Data Processing Software	17,337	0	0	0	0	
519.54-10	Publications/Memberships	175	175	175	0	(175)	
	Total Operating Expenditures	152,749	135,398	152,609	0	(152,609)	-100.00%
519.64-10	Equipment	7,704	1,826	0	0	0	
	Total Capital Expenditures	7,704	1,826	0	0	0	
	TOTAL EXPENDITURES	494,735	476,883	503,839	0	(503,839)	-100.00%

Flagler County Board of County Commissioners
FY 2014-2015

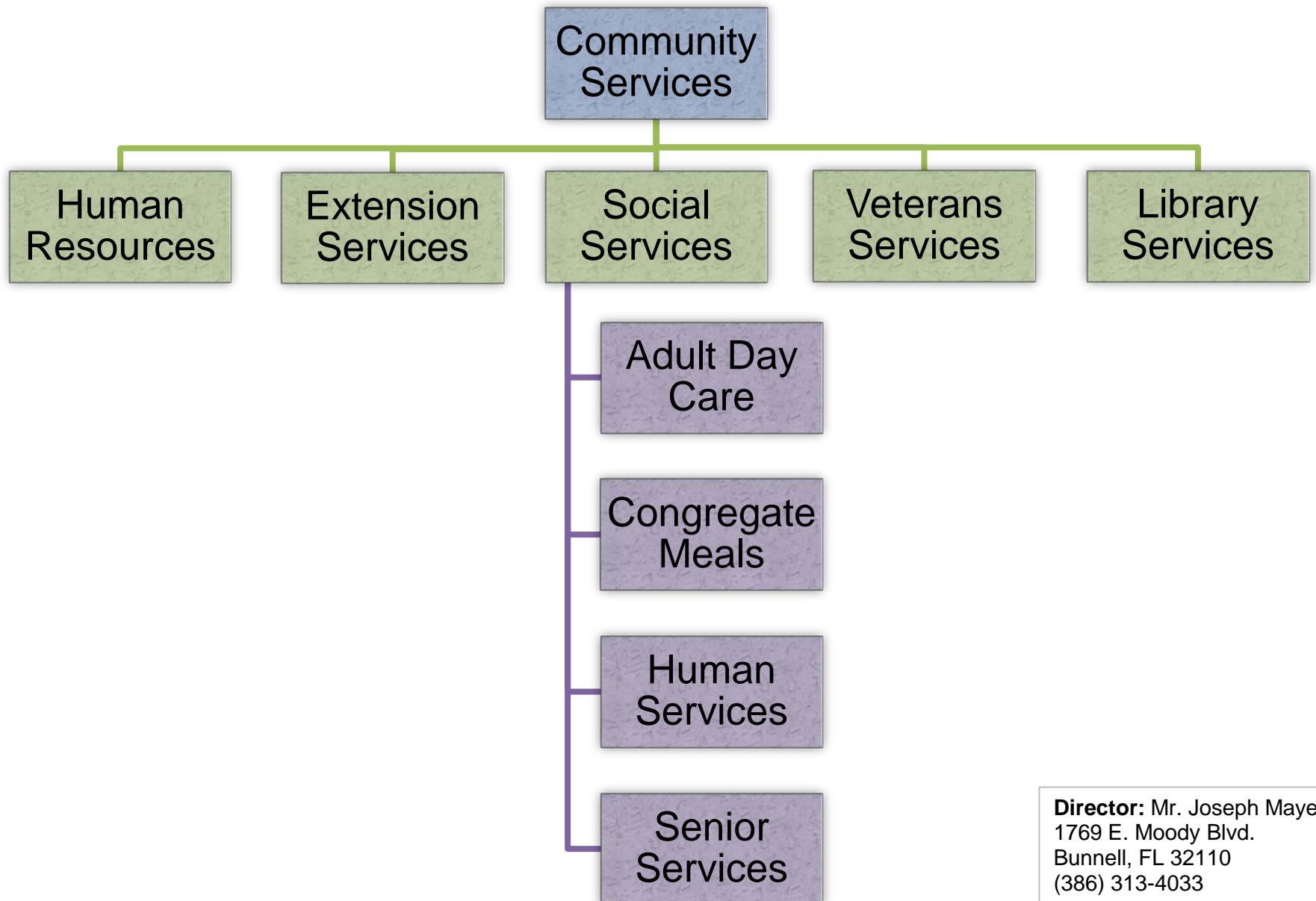
INFORMATION TECHNOLOGY

GENERAL FUND

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY14-15
Personnel Summary - Positions				
I.T. Manager	1.00	1.00	1.00	0.00
IT Director	0.00	0.00	0.00	0.00
IT Operations Chief	0.00	0.00	0.00	0.00
I.T. Coordinator	1.00	1.00	1.00	0.00
CAD	0.00	0.00	0.00	0.00
Systems Analyst	0.00	1.00	1.00	0.00
Systems Administrator	0.00	0.00	0.00	0.00
I.T. Specialist	2.00	1.00	1.00	0.00
Video Production	1.00	1.00	1.00	0.00
Total Positions	5.00	5.00	5.00	0.00

During Fiscal Year 2013-14 the County entered into an agreement with the Sheriff's Office to absorb their Information Technology staff and form the newly created Innovation Technology Department. All of the positions will be Flagler County Employees with four positions assigned full time to the Sheriff's Office. The funds previously allocated to the Sheriff in support of these positions will be retained by the County to continue to fund the positions. This combined effort will enable both the County and the Sheriff to pursue innovative and creative IT solutions with shared staff at shared cost.

See Innovation Technology on pg 3-19 for FY14-15



Flagler County Board of County Commissioners
FY 2014-2015

COMMUNITY SERVICES DEPARTMENT SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Revenues					
General Fund	4,154,790	3,815,179	4,527,988	4,514,719	(13,269)
Grants	185,134	39,936	303,795	226,598	(77,197)
Med Waiver Reimbursement	46,826	47,855	35,000	41,000	6,000
Senior Grants	703,422	583,941	597,219	613,962	16,743
Co-Pays	74,763	50,391	62,136	47,454	(14,682)
Donations	19,172	21,260	23,054	17,200	(5,854)
Library Fees	37,485	39,646	37,500	46,900	9,400
Library Grants	27,074	31,659	29,919	28,523	(1,396)
Veteran's Direct Case Management	0	0	0	1,000	1,000
City of Palm Coast Interlocal-Utility Assistance	10,000	11,000	10,000	10,000	0
Contribution From City of Palm Coast (WEP Program)	5,500	5,500	0	0	0
Total Revenues	5,264,166	4,646,367	5,626,611	5,547,356	(79,255)

Expenses					
Human Resources	221,220	208,543	204,144	210,932	6,788
Extension Services	241,995	249,466	251,844	231,356	(20,488)
Social Services	3,749,214	3,161,474	3,961,321	3,912,350	(48,971)
Veterans Services	103,642	107,312	118,799	120,470	1,671
Library Services	969,362	919,572	1,090,503	1,078,248	(12,255)
Total Expenses	5,285,433	4,646,367	5,626,611	5,553,356	(73,255)
Revenues vs. Expenses	(21,267)	(0)	0	(6,000)	(6,000)

Overall Expense Increase:
-1.30%

Revenues	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Personnel Summary-Positions					
Human Resources	3.00	2.30	2.30	2.30	0.00
Extension Services	5.00	5.00	5.30	5.30	0.00
Social Services	15.35	15.35	15.35	15.35	0.00
Veterans Services	2.00	2.00	2.00	2.00	0.00
Total Positions	25.35	24.65	24.95	24.95	0.00

Human Resources

Our mission in Human Resources is to provide innovative leadership, support, and guidance to our Flagler County officials in the planning and delivery of Human Resources Systems, processes, and services in a professional, sensitive, efficient and cooperative manner. It is our belief that Human Resources is not only about policies and procedures, it is about people and relationships. Therefore, the knowledge of the principles and practices of public human resources management including selection practices, collective bargaining, affirmative action, equal employment opportunity, public and employee relations, unemployment compensation, risk management and current trends and issues in the field is important in maintaining these relationships.

The Human Resources Department provides administrative and technical support services to employees and supervisors to assist in the management of the County's workforce of approximately 300 employees. While policies and procedures play a major role in daily operations, Human Resources also strives to help employees reach their potential and grow both personally and professionally. By taking an interest in the well-being of employees, Human Resources is able to help shape Flagler County's organizational culture, one that promotes leadership and delivery of the best customer service possible.

Other technical expertise in areas such as defining and classifying rates of pay, recruitment, maintenance of personnel records, administration of employee benefits, and negotiating collective bargaining agreements, fall under the scope of responsibilities of the Human Resources Department.

Another major function of the Human Resources Department is monitoring and compliance with the County's adopted Safety Program. Initial education and periodic training on pertinent safety issues assist in keeping Worker's Compensation injuries low. The Safety Committee, comprised of a representative from every department, evaluates potential risks and makes recommendations for corrective action to eliminate or reduce potential injuries.

Just like other government organizations or businesses, the County retains liability insurance covering property and inland marine coverage, general liability coverage, public official's liability and automobile coverage. The Human Resources department coordinates the filing and resolution of all claims that may occur against the County relating to property and casualty insurance, professional liability and workers' compensation.

In addition, the Human Resources Department administers the County's Tuition Reimbursement Program which enables employees to improve their knowledge or skills used in the performance of County duties resulting in a direct benefit by contributing to the increased efficiency in the level of service to the community.

Primary Functions

- ❖ Maintain employee pay and classification system in an effort to remain competitive with area employers.
- ❖ Assist supervisors with recruitment and selection of new employees and upon employment, provide a new employee orientation.
- ❖ Administer the County's group medical and benefits programs.
- ❖ Design employee and supervisory training programs that will promote positive personal and professional growth.
- ❖ Negotiate collective bargaining agreements with the County's bargaining unit.
- ❖ Operate wellness programs and activities in collaboration with the County's Wellness Committee to inspire personal health and mental well-being.
- ❖ Oversee the County's Safety Program to minimize risk and keep accidents and injuries to citizens and employees, to a minimum.
- ❖ Coordinate the filing and resolution of all insurance claims relating to property and casualty insurance, professional liability and workers' compensation.
- ❖ Coordinate the Flagler County Citizens Academy to assist our citizens in understanding the County's operational and organizational needs.
- ❖ Administer County's Tuition Reimbursement Program.
- ❖ Oversee the Employee Health and Wellness Center to ensure that our employees receive quality care.

Flagler County Board of County Commissioners
FY 2014-2015

HUMAN RESOURCES - COMMUNITY SERVICES

GENERAL FUND

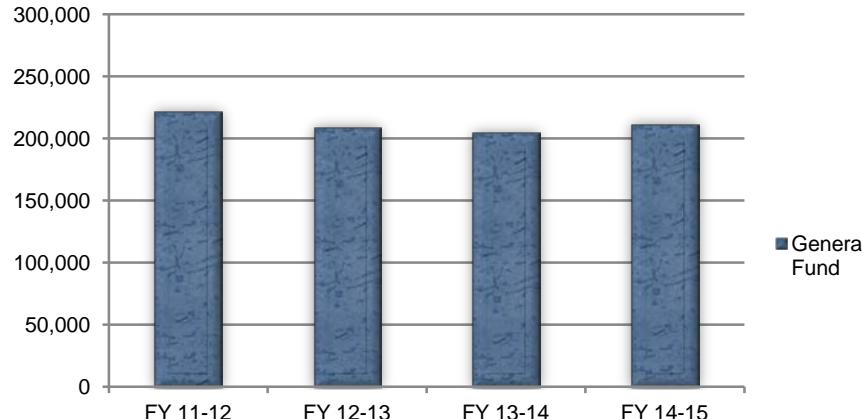
Fund 001 Dept 0210	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
General Fund							
	TOTAL REVENUES	221,220	208,543	204,144	210,932	6,788	
Expenses							
513.10-12	Regular Salaries	159,654	152,023	138,086	139,338	1,252	
513-10-xx	Employee Benefits	44,910	44,924	50,553	53,694	3,141	
	Total Personnel Expenses	204,564	196,947	188,639	193,032	4,393	
513.31-10	Professional Services	5,635	2,427	5,000	4,000	(1,000)	New hire drug screens to be done at clinic
513.34-10	Other Contracted Services	2,121	1,858	0	2,500	2,500	
513.40-10	Travel Expenses	0	504	0	0	0	
4110, 4120	Communications	799	180	720	720	0	
513.42-01	Postage Expense	135	104	250	250	0	
513.46-30	Maintenance Agreements	1,000	1,086	1,400	1,400	0	
513.47-10	Printing & Binding	36	56	100	100	0	
513.49-13	Service Awards/Recognition	0	0	1,100	1,100	0	
513.49-15	Advertising	0	32	280	280	0	
513.51-10	Office Supplies	857	585	1,000	1,250	250	
513.51-11	Office Equipment under \$1,000	161	11	300	300	0	
513.52-12	Other Operating Expenses	1,588	1,797	2,045	2,500	455	
513.54-10	Publications/Memberships	1,130	131	810	1,000	190	
513.55-01	Education/Training	0	2,825	2,500	2,500	0	
	Total Operating Expenses	13,462	11,596	15,505	17,900	2,395	
513.64-10	Equipment	3,194	0	0	0	0	
	Total Capital Expenses	3,194	0	0	0	0	
	TOTAL EXPENSES	221,220	208,543	204,144	210,932	6,788	Overall Expense Increase/Decrease: 3.33%

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

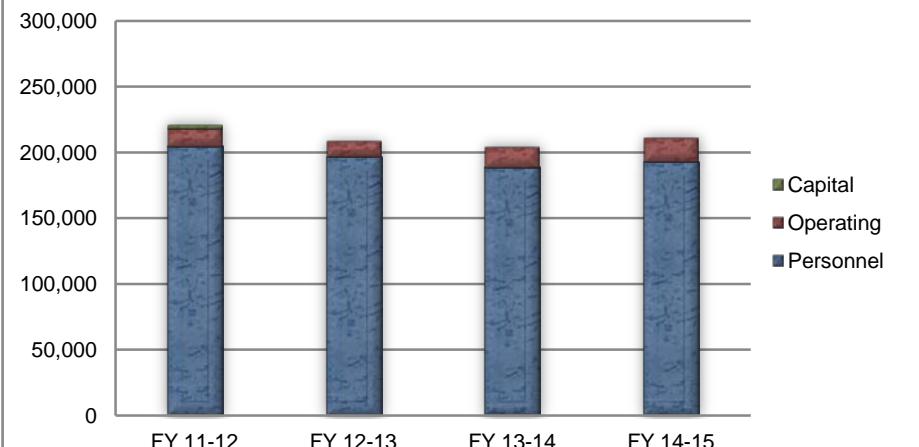
HUMAN RESOURCES - COMMUNITY SERVICES

GENERAL FUND

Operating Revenue Trend



Operating Expenditure Trend



NOTE FOR GRAPH

General Fund revenues are sources not specific to this division. The largest source is ad valorem taxes.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	Revenues General Fund
	Community Services Director	Human Resources Analyst	Employee Benefits & Wellness	Administrative Assistant	
Personnel Summary - Positions	1.00	1.00	1.00	1.00	
Community Services Director	1.00	1.00	1.00	1.00	
Human Resources Analyst	1.00	0.00	0.00	0.00	
Employee Benefits & Wellness	0.00	0.30	0.30	0.30	
Administrative Assistant	1.00	1.00	1.00	1.00	
Total Positions	3.00	2.30	2.30	2.30	

SUMMARY

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
221,220	208,543	204,144	210,932	
221,220	208,543	204,144	210,932	
204,564	196,947	188,639	193,032	
13,462	11,596	15,505	17,900	
3,194	0	0	0	
221,220	208,543	204,144	210,932	

Employee Benefits & Wellness Manager is 70% funded by 603 Health Insurance

County Extension Service

The County Extension Service is a federal-state-county partnership created in 1914 by the Smith-Lever Act. The Smith-Lever Act provided federal support for land-grant institutions to offer educational programs to enhance the application of useful and practical information beyond their campuses through cooperative extension efforts with states and local communities. The State of Florida has solidified the partnership in Section 1004.37 of the Florida Statutes.

The Flagler County Extension Service provides research-based information and educational programs on topics related to agriculture, horticulture, the environment, marine ecology, consumer sciences, nutrition, food safety and youth development. As a branch of the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS), this expertise is available to all Flagler County residents to help them solve problems and make practical decisions

By partnering with local government, advisory committees, concerned citizens, commodity groups and the youth of Florida, UF/IFAS Extension creates an important link between the public and research conducted on campus and at 13 research and education centers.

The Flagler County Extension Service is required to submit a plan of work to UF/IFAS to properly plan and justify all educational programs it presents. The plan of work includes the program's purpose, objectives, target audience and educational activities. All programs are based on input from Flagler County's Extension Advisory Committees.

The Extension Service is funded by a pro-rata share between the University of Florida and Flagler County.

Primary Functions

- ❖ Provide agriculture information and support to growers of vegetable crops, sod production, livestock and forage, and silviculture.
- ❖ Provide education on Florida Friendly Landscaping, water conservation, preservation of natural resources, plant and insect identification and soil and water testing.
- ❖ Train and develop Master Gardener volunteers, who educate others and give back to the local community, in the area of horticulture.
- ❖ Teach nutrition and wellness, food safety and family economic stability through educational programs.
- ❖ Assist youth to develop life skills through the 4-H program, specifically 4-H clubs and projects.
- ❖ Educate individuals on the importance of protecting Flagler County's marine ecology system, including estuaries, watersheds and beaches and promote positive marine practices.

County Extension Service

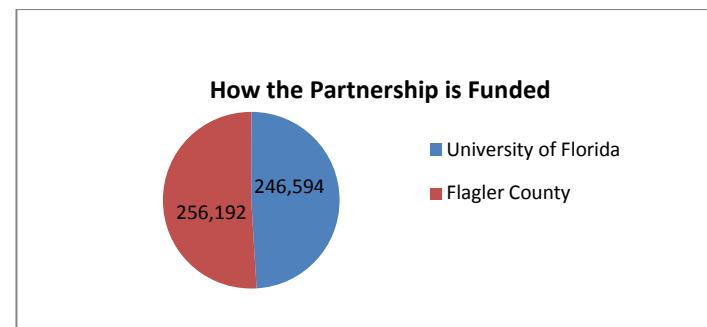
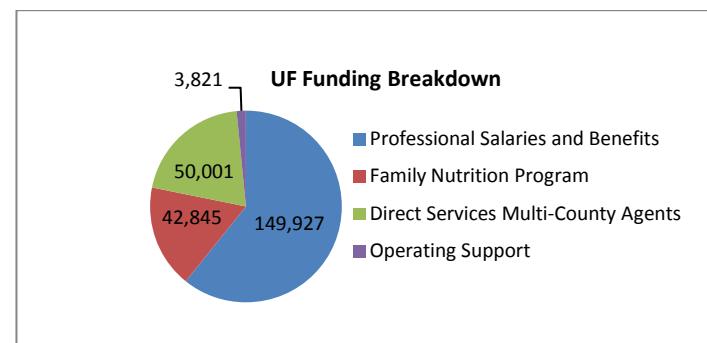
As a partnership between the University of Florida and Flagler County the Flagler County Extension Service educational programs support certain policies and objectives stated in the Flagler County Comprehensive Development Plan and the Flagler County Strategic plan, specifically those related to the preservation of natural resources and water conservation.

Examples of Extension educational programs and services include:

- ❖ Technological and educational support to sustain Flagler County's \$412M (\$17M in farm gate sales) agricultural and related green industries.
- ❖ Education on strategies to assist in the reduction of non-point source pollution and potable water usage by teaching residents and homeowners associations to adopt Florida Friendly Landscaping practices. This will assist in Flagler Counties efforts to comply with the lower St. Johns River Basin Management Action Plan.
- ❖ Education and administration of state licensing requirements for green industry businesses.
- ❖ Training and administration of pesticide certification exams for county employees, land managers and staff to control invasive plants in natural areas.
- ❖ Food safety education and administration of examinations to meet state licensing requirements for the food service industry.

Community Served in 2013

Participants in Group Learning Events	19,150
Phone Calls Requesting Educational Information	2,717
Office Visits for Diagnostic & Educational Information	1,902
Field Consultations	272
Email Consultations	3,692
Volunteer Hours	4,482
Value of Volunteer Hours	\$82,468
Value of Grants	\$58,580



Flagler County Board of County Commissioners
FY 2014-2015

COUNTY EXTENSION SERVICES - COMMUNITY SERVICES

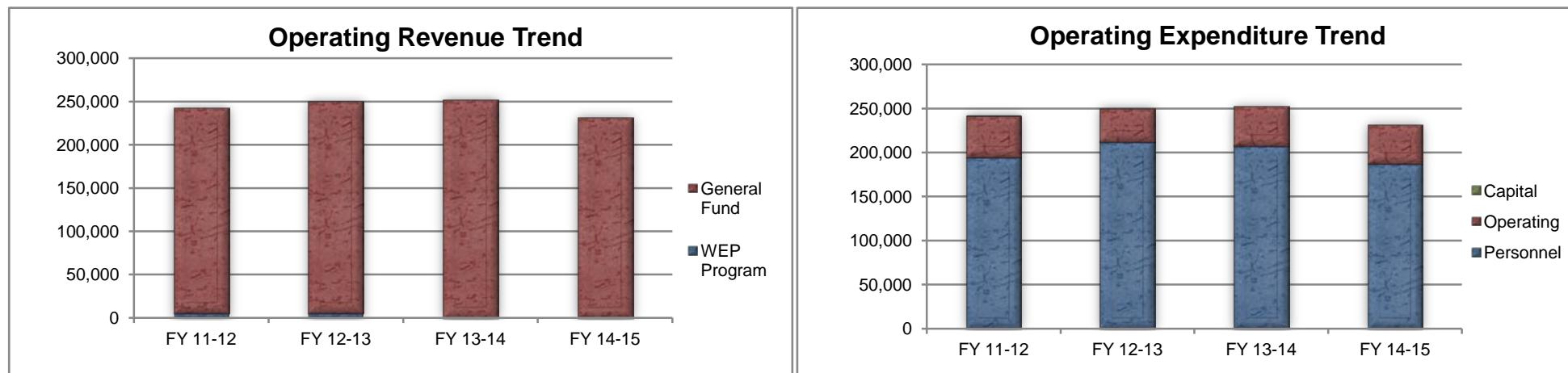
GENERAL FUND

Fund 001 Dept 2400	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
	Revenues						
337.10-02	WEP Program	5,500	5,500	0	0	0	Water Enviro. Prg./Palm Coast no longer received
	General Fund	236,495	243,966	251,844	231,356	(20,488)	
	TOTAL REVENUES	241,995	249,466	251,844	231,356	(20,488)	
	Expenses						
537.10-12	Regular Salaries	160,460	175,539	168,306	150,764	(17,542)	
537.10-xx	Employee Benefits	33,913	37,011	39,086	36,140	(2,946)	
	Total Personnel Expenses	194,373	212,550	207,392	186,904	(20,488)	
				0			
537.34-10	Other Contracted Services	10,593	1,714	420	755	335	
40-10, 55-01	Travel/Training	1,988	2,037	3,000	3,348	348	
41-10, 41-20	Communications	1,678	2,863	3,376	3,376	0	
537.42-01	Postage Expense	0	0	25	25	0	
537.43-10	Utilities Expense	12,679	13,101	15,480	15,960	480	
537.44-10	Rentals & Leases	1,074	0	0	0	0	
537.45-20	Vehicle Insurance	560	552	562	562	0	
537.46-10	Building/Equipment Repairs	113	383	950	850	(100)	
537.46-20	Vehicle Repair	1,883	1,330	1,910	1,360	(550)	
537.46-30	Maintenance Agreements	1,812	2,135	2,000	2,000	0	
537.46-40	Small Tools & Equipment	550	1,593	550	500	(50)	
537.47-10	Printing & Binding	0	0	420	300	(120)	
537.51-10	Office Supplies	1,741	1,439	2,400	2,400	0	
537.51-11	Office Equipment under \$1,000	1,700	3,103	1,951	1,653	(298)	
537.52-10	Gas, Oil & Lube	4,370	3,575	4,680	4,680	0	
537.52-12	Other Oper Expenses	4,039	1,678	4,060	3,700	(360)	Soil Test Supls, Plants, Potting Mix, Trays, etc
537.52-30	Data Processing Software	30	0	200	200	0	
537.54-10	Publications/Memberships	508	583	818	843	25	
537.54-20	Conference/Seminar Registration	1,115	830	1,500	1,790	290	
537.55-01	Training/Educational Cost	0	0	150	150	0	
	Total Operating Expenses	46,433	36,916	44,452	44,452	0	
537.64-10	Equipment	1,189	0	0	0	0	
	Total Capital Expenses	1,189	0	0	0	0	
	TOTAL EXPENSES	241,995	249,466	251,844	231,356	(20,488)	Overall Expense Increase/Decrease: -8.14%

Flagler County Board of County Commissioners
FY 2014-2015

COUNTY EXTENSION SERVICES - COMMUNITY SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
WEP Program	5,500	5,500	0	0
General Fund	236,495	243,966	251,844	231,356
	241,995	249,466	251,844	231,356
Expenses				
Personnel	194,373	212,550	207,392	186,904
Operating	46,433	36,916	44,452	44,452
Capital	1,189	0	0	0
	241,995	249,466	251,844	231,356
	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary-Positions				
Flagler 25% UF 50% Putnam 25% County Extension Director	1.00	1.00	1.00	1.00
Flagler 47% UF 53% 4H Youth Agent I	1.00	1.00	1.00	1.00
Flagler 25% UF 50% Putnam 25% Horticulture Agent I	1.00	1.00	1.00	1.00
Flagler 90% UF 10% Agricultural Agent I	0.67	0.67	0.00	0.00
Flagler 80% UF 20% Agricultural Agent II	0.33	0.33	1.00	1.00
Flagler 100% Staff Assistant III	1.00	1.00	0.00	0.00
Flagler 100% Staff Assistant IV	0.00	0.00	1.00	1.00
Flagler 100% WEP Coordinator	0.00	0.00	0.30	0.30
Total Positions	5.00	5.00	5.30	5.30

Funding Information:

Flagler 25% UF 50% Putnam 25% County Extension Director	1.00	1.00	1.00	1.00
Flagler 47% UF 53% 4H Youth Agent I	1.00	1.00	1.00	1.00
Flagler 25% UF 50% Putnam 25% Horticulture Agent I	1.00	1.00	1.00	1.00
Flagler 90% UF 10% Agricultural Agent I	0.67	0.67	0.00	0.00
Flagler 80% UF 20% Agricultural Agent II	0.33	0.33	1.00	1.00
Flagler 100% Staff Assistant III	1.00	1.00	0.00	0.00
Flagler 100% Staff Assistant IV	0.00	0.00	1.00	1.00
Flagler 100% WEP Coordinator	0.00	0.00	0.30	0.30

Flagler County Board of County Commissioners
FY 2014-2015

SOCIAL SERVICES SUMMARY - COMMUNITY SERVICES

GENERAL FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)
Revenues					
Alzheimer's Disease Initiative Respite (ADI)	63,560	49,857	48,176	56,059	7,883
Title III E Older American	25,122	36,045	28,242	27,861	(381)
Home Care for Elderly (HCE)	1,378	459	960	960	0
Emergency Home Energy Assistance (E HEAP)	15,135	16,397	15,999	13,576	(2,423)
Comm Care for the Elderly	221,019	118,918	124,514	141,607	17,093
Title III B Support Services	146,119	122,765	125,224	142,047	16,823
Med Waiver Reimbursement	46,826	47,855	35,000	41,000	6,000
Veteran's Directed Case Mgmt	0	0	0	1,000	1,000
Donations-Transportation-S.S.	1,772	1,542	2,000	1,000	(1,000)
Title III C1 Congregate Meals	73,308	69,208	90,040	66,894	(23,146)
Title III C2 Home Del Meals	130,610	144,254	139,464	141,595	2,131
ADI Co-pays	3,859	2,893	5,136	2,950	(2,186)
Comm Care-Elderly Co-pay	28,363	17,996	15,000	14,504	(496)
Adult Day Care Co-Pay	42,541	29,502	42,000	30,000	(12,000)
Nutrition Services	24,671	24,788	24,600	22,113	(2,487)
Donations-Meal Sites	3,056	2,447	3,734	2,500	(1,234)
Donations-Meals On Wheels-C2	9,607	10,337	11,740	9,500	(2,240)
Donations to WL	1,730	2,970	2,500	2,000	(500)
Banfield Trust Grant	2,500	1,250	2,500	1,250	(1,250)
Title IIB Homemaking Donation	3,007	2,492	3,080	2,200	(880)
City of Palm Coast Interlocal-Utility Assistance	10,000	11,000	10,000	10,000	0
DCF CJ Mental Health/Substance Abuse	104,445	0	48,000	0	(48,000)
FDCFS-Emergency Solutions Prev/Rehousing	0	0	0	76,598	76,598
DOJ Honor House Grant	31,697	30,914	150,000	150,000	0
FDCFS Emergency Shelter Grant	48,992	0	0	0	0
FDCFS Emergency Solutions Grant	0	9,022	73,375	0	(73,375)
General Fund	2,709,897	2,408,563	2,960,036	2,955,136	(4,900)
Total Revenues	3,749,214	3,161,474	3,961,320	3,912,350	(48,970)
Expenses					
Social Services Administration	133,639	145,496	152,704	154,338	1,634
Human Services	2,178,169	1,892,333	2,279,840	2,301,725	21,885
Senior Services	782,593	630,946	772,418	735,944	(36,474)
Adult Day Care	188,770	190,957	203,704	205,617	1,913
Congregate & Home Delivered Meals	280,909	261,806	281,279	288,128	6,849
Grants	185,134	39,936	271,375	226,598	(44,777) Overall Expense Increase:
Total Expenses	3,749,214	3,161,474	3,961,320	3,912,350	(48,970) -1.24%
Revenues vs. Expenses	0	0	0	0	0

Flagler County Board of County Commissioners
FY 2014-2015

REVENUE SOURCE NARRATIVES FOR SOCIAL SERVICES

E HEAP

The **Elderly Heat and Energy Assistance Program (E HEAP)** consists of pass through funds that provide assistance with utility (electric, fuel) bills to individuals meeting income criteria and are 60 years of age or older. Final shut off or delinquent notice is required. Family size and gross income determine final eligibility.

TITLE III C-1

Title III-C-1 provides congregate dining, nutrition education and outreach. Meals meet federal government compliance of 1/3 of the Recommended Daily Allowance. Nutrition education is provided by a state licensed, registered dietitian. Dining services are available to those seniors 60 years of age and older. Senior diners are provided opportunity to contribute to this program by donation. Administered via the Older Americans Act, Title III-C-1 is partially funded with a federal grant.

CCE

Community Care for the Elderly offers services and case management to frail elders, making it possible for them to live independently. Services include homemaker services, personal care, adult day care, in-home respite, and Meals on Wheels. CCE is funded in part with state general revenue funds. Seniors are fee-assessed and pay a co-pay for services per state mandate. No medical care is provided.

Emergency Solutions Grant

Provides intensive case management, rent and/or utility assistance to families at imminent risk of becoming homeless.

SOCIAL SERVICES POSITION SUMMARY

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-
Personnel Summary - Positions					
Social Services Administration	2.75	2.75	2.75	2.75	0.00
Human Services	3.00	3.00	3.00	3.00	0.00
Senior Services	4.00	4.00	4.00	4.00	0.00
Adult Day Care	4.00	4.00	4.00	4.00	0.00
Congregate Meals	1.00	1.00	1.00	1.00	0.00
Grants - DOJ Honor House	0.60	0.60	0.60	0.60	0.00
Total Positions	15.35	15.35	15.35	15.35	0.00

TITLE III-B

Title III-B provides support services under the Older Americans Act and is partially funded with a federal grant. Examples of services include: companionship, counseling, information and referral, screening and assessment, public education, homemaking, personal care and transportation. Seniors are provided an opportunity to contribute to these programs by donation.

TITLE III C-2

Title III-C-2 provides Home Delivered Meals (Meals on Wheels) to those seniors 60 years of age and older with a functional impairment that restricts their ability to perform the normal activities of daily living. Meals meet 1/3 of the Recommended Daily Allowance. Nutrition education is provided with information provided by a state licensed, registered dietitian. Meals on Wheels clients are provided an opportunity to contribute to this program by donation. Administered via the Older Americans Act Title III-C-2 is partially funded with a federal grant.

TITLE III-E

Title III-E is administered via the Older Americans Act and is partially funded with a federal grant. This is a respite service for caregivers of seniors 60 years of age and older. Caregivers are provided an opportunity to contribute to this program by donation.

ADI

Alzheimer's Disease Initiative provides a continuum of services to meet the needs of individuals with Alzheimer's disease and other memory-related disorders and their caregivers. Services include in-home and/or in-facility caregiver respite. ADI is funded in part with state general revenue funds. Seniors are fee-assessed and pay a co-pay for services per state mandate. No medical care is provided.

Home Care for the Elderly

HCE gives caregivers a monthly subsidy to assist them in keeping frail elders in their own homes. The program may also provide special subsidies to purchase additional services or supplies, such as respite care and medical supplies. This service has historically been limited to 10 seniors. This program is funded by state general revenue funds.

City of Palm Coast Utility Assistance Interlocal

Provides \$10,000 for utility assistance for eligible residents of the City of Palm Coast.

Flagler County Board of County Commissioners
FY 2014-2015

SOCIAL SERVICES ADMINISTRATION - COMMUNITY SERVICES

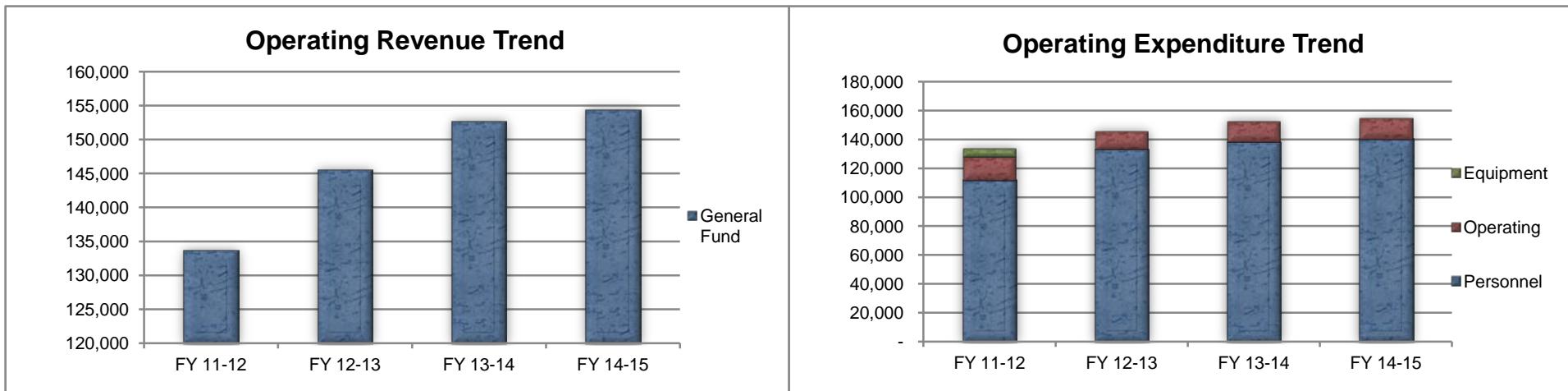
GENERAL FUND

Fund 001 Dept 2706	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues						
General Fund	133,639	145,496	152,704	154,338	1,634	
TOTAL REVENUES	133,639	145,496	152,704	154,338	1,634	
Expenses						
569.10-12 Regular Salaries	77,420	97,503	100,273	101,290	1,017	
569.10-13 Other Salaries & Wages	4,794	848	0	0	0	
569.10-xx Employee Benefits	29,464	34,567	38,266	38,883	617	
Total Personnel Expenses	111,678	132,918	138,539	140,173	1,634	
569.34-10 Other Contracted Services	0	56	75	75	0	
569.40-10 Travel Expenses	0	0	200	200	0	Mileage if county car not available
4110, 4120 Communications	7,735	5,579	5,800	5,800	0	
569.43-10 Utilities Expense	5,457	5,304	6,600	5,890	(710)	
569.46-30 Maintenance Agreements	0	600	600	600	0	Phone Maintenance Agreement
569.47-10 Printing & Binding	30	18	50	50	0	
569.51-10 Office Supplies	798	416	660	660	0	
560.51-11 Office Equipment	1,682	87	0	100	100	
569.52-12 Other Operating Expenses	0	132	100	200	100	Computer/Server Battery Backup
569.52-30 Data Processing Software	200	386	0	390	390	Upgrade 3 Windows XP Computers
569.54-10 Publications/Memberships	80	0	80	0	(80)	
569.54-20 Conference & Seminar Fees	0	0	0	200	200	
Total Operating Expenses	15,982	12,578	14,165	14,165	0	
569.64-10 Equipment	5,979	0	0	0	0	
Total Equipment	5,979	0	0	0	0	
TOTAL EXPENSES	133,639	145,496	152,704	154,338	1,634	Overall Expense Increase/Decrease: 1.07%

Flagler County Board of County Commissioners
FY 2014-2015

SOCIAL SERVICES ADMINISTRATION - COMMUNITY SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY

Revenues

General Fund

ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
133,639	145,496	152,704	154,338
133,639	145,496	152,704	154,338

Expenses

Personnel
Operating
Equipment

111,678	132,918	138,539	140,173
15,982	12,578	14,165	14,165
5,979	0	0	0
133,639	145,496	152,704	154,338

Personnel Summary -Positions

Financial Management Coord.
Accountant I
Accounting Clerk
Social Services Director
Staff Assistant IV

ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
0.00	1.00	1.00	1.00
1.00	0.00	0.00	0.00
0.75	0.75	0.75	0.75
1.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00
3.75	2.75	2.75	2.75

Human Services

Human Services coordinates medical care (including supplies), emergency dental, and prescription assistance through the Indigent Health Care program to low-income medically needy residents of Flagler County in accordance with Flagler County Administrative Code 4.01. Medically needy is defined as a person whose income is below 150% of Federal Poverty Guidelines, who does not have resources to obtain needed medical care and is not eligible for any state or federal program. In addition to the actual provision of services, extensive case management is provided to ascertain other needs the individual has and to make every effort to help her/him obtain assistance from other resources.

Emergency rent and/or utility assistance is provided to eligible households that are either at risk of becoming homeless or who are already homeless. The purpose of this assistance is to help individuals/families to retain or obtain affordable housing as well as maintain utility service avoiding utility shut off.

Funds are provided to support the Flagler County Resource Center, a food pantry operated by Church Women United. Flagler County provides the building, utilities, and phone as well as a monthly food stipend for the Resource Center. Funds are also provided to support Grace Community Food Pantry, operated by Pastor Charles Silano. This pantry also has a mobile unit that transports and serves residents in their neighborhoods.

The following state mandated programs are also funded:

Health Care Responsibility Act (HCRA) - reimburses participating out-of-county hospitals, at the Medicaid per diem rate, for care provided to indigent Flagler residents. Financial obligation is set by the state at \$4 per capita. Applications are processed according to the State Agency for Health Care Administration criteria and regulations.

Medicaid - County pays a percentage of State Medicaid claims for Nursing Home and Hospitalizations. Percentage is .397% for FY14.

Indigent Cremation/Burial - cremation assistance is provided for unclaimed bodies of qualified individuals who die in Flagler County. Burial Assistance is provided only when the qualified unclaimed body is unidentifiable.

Healthy Kids - (Florida Kidcare) local match is split with Flagler County Schools to provide low cost health insurance to school-age children.

Primary Functions

- Provide assistance to eligible residents who are homeless or at risk of becoming homeless.
- Provide financial support and a facility to house a food pantry for individuals/families in need of emergency food.
- Provide an indigent health care program to assist medically needy residents.
- Comply with funding obligations of state mandates – the Health Care Responsibility Act, Medicaid Contribution, Healthy Kids Program and Indigent Cremation.
- Coordinate and manage grants for nonprofit organizations that provide services to County residents.

2012-13 Services

808 applicants were interviewed for assistance
1,217 units of service were provided to 285 eligible applicants

Services provided	Services
Medical/Dental Assistance	791
Emergency Rent and/or Utility Assistance	378
Health Care Responsibility Act	32
Indigent Burial/Cremation	16
TOTAL	1,217

Flagler County Resource Center 10,117 adults/children
(food pantry)

GOAL:

1. Increase education to our residents on the ACA

Objective: Residents will be given information on how to apply for health insurance under the Affordable Care Act.
a. Train staff on the Affordable Care Act they can determine which resources applicants may be qualified to receive when determining eligibility for county Indigent Health Care.

2. Create Human Services volunteer base

Objective: Residents will receive 1:1 intensive case management through volunteer family support counselors.
a. Recruit volunteers from Flagler Volunteer Services and screen as well as qualify them for assignment.

Flagler County Board of County Commissioners
FY 2014-2015

HUMAN SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES						GENERAL FUND	
Fund 001 Dept 2700	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
337.60-03	Palm Coast Interlocal Utility Assistance General Fund	10,000 2,168,169	11,000 1,881,333	10,000 2,269,840	10,000 2,291,725	0 21,885	Funds for Utility assistance for City of PC residents
	TOTAL REVENUES	2,178,169	1,892,333	2,279,840	2,301,725	21,885	
Expenses							
569.10-12	Regular Salaries	110,005	115,720	117,260	118,464	1,204	
569.10-xx	Employee Benefits	38,044	40,183	42,913	43,638	725	
	Total Personnel Expenses	148,049	155,903	160,173	162,102	1,929	
564.52-12	Other Operating Expenses	73	90	200	100	(100)	Access Flagler Volunteer Lunch-offset by donations
569.41-10	Other Contracted Services	55	0	55	55	0	Secure shredding service
4130, 4201	Postage Expense	921	785	800	875	75	Includes Registered mailings to clients
569.46-30	Maintenance Agreements	601	443	500	500	0	Copier Maintenance
569.47-10	Printing & Binding	284	39	150	75	(75)	
569.51-10	Office Supplies	356	774	700	800	100	
569.51-11	Office Equip under \$1,000	0	13	25	25	0	
569.52-12	Other Operating Expenses	297	70	65	65	0	Computer Battery Backup/Batteries
569.52-30	Data Processing Software	1,399	0	0	0	0	
569.54-10	Publications/Memberships	0	65	365	365	0	Coalition for Homeless Required Membership
569.54-20	Conference/Seminar Registration	0	0	150	150	0	
569.55-01	Training/Educational Cost	600	0	300	300	0	Training for Prog Mgr/2 Case Mgrs
	Total Operating Expenses	4,586	2,279	3,310	3,310	0	
	Sub-Total Expenses	152,635	158,182	163,483	165,412	1,929	
	Total State Mandated Funding	1,289,990	1,166,526	1,408,357	1,437,593	29,236	
	Total Public Assistance	335,544	167,625	308,000	308,000	0	
	Total Outside Agency Funding	400,000	400,000	400,000	390,720	(9,280)	
	Total Fund Expenses	2,178,169	1,892,333	2,279,840	2,301,725	21,885	Overall Expense Increase/Decrease: 0.96%

Flagler County Board of County Commissioners
FY 2014-2015

STATE MANDATED FUNDING - HUMAN SERVICES - SOCIAL SERVICES

GENERAL FUND

Health Services/Public Assistance

DESCRIPTION		ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
561.31-60	Medicaid Reimbursement- Hospital	976,919	854,653	1,077,657	1,106,893	29,236	Combined Hospital & Nursing Home as per Statute
562.31-60	Medicaid Reimbursement- Nursing Home	50,798	68,471	0	0	0	Included in Hospital Total
561.71-30	Medicaid Principal on Back Billing	0	189,270	94,700	94,700	0	Back Billing Amt for Year 2
562.83-75	Healthy Communities	0	0	1,000	1,000	0	
562.83-73	Health Care Resp Act-HCRA	247,873	46,532	220,000	220,000	0	
564.83-71	Indigent Burial	14,400	7,600	15,000	15,000	0	
Total State Mandated Costs		1,289,990	1,166,526	1,408,357	1,437,593	29,236	
562.83-72	Indigent Health Care	220,227	111,098	225,000	225,000	0	Less claims-could be due to Affordable Care Act
564.82-14	Alpha Pregnancy Center	883	0	0	0	0	Funded by Choose Life Inc effective 10/1/11
564.83-31	2nd Harvest Food Pantry	31,888	0	0	0	0	
564.83-70	Food Pantry Groceries	8,969	8,975	18,000	18,000	0	50%Flagler Co Resource Ctr 50%Grace Food Pantry
564.83-32	City of Palm Coast Utility Assistance	9,998	11,000	10,000	10,000	0	Actual expense will be based on City of PC funding
564.83-76	Emergency Asst-Utilities/Rent	63,579	36,552	55,000	55,000	0	
Total Public Assistance		335,544	167,625	308,000	308,000	0	
Total State Mandated & Public Assistance		1,625,534	1,334,151	1,716,357	1,745,593	29,236	

	2016	2017	2018	2019	2020	
Medicaid Reimbursement Projections through 2020:	1,145,572	1,188,566	1,232,513	1,280,843	1,329,721	Does not include back-bill of \$189,400 thru FY16-17

OUTSIDE AGENCY FUNDING FOR HUMAN SERVICES - SOCIAL SERVICES

GENERAL FUND

DESCRIPTION		ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
564.82-24	Aid to Children's Home Society	28,500	28,500	28,500	28,500	0	See next page for Program Descriptions
564.82-XX	Grants and Aids	50,000	50,000	50,000	25,720	(24,280)	
572.82-16	Boys and Girls Club	30,000	30,000	30,000	30,000	0	
Total Children/Youth Services		108,500	108,500	108,500	84,220	(24,280)	
564.82-10	SMA Behavioral Health Services	173,300	173,300	173,300	173,300	0	
564.82-17	Early Learning Coalition	58,200	58,200	58,200	58,200	0	
564.82-18	Family Life Center	40,000	40,000	40,000	55,500	15,500	Added Adult Sexual Assault Counseling Services
564.82-XX	Grants and Aids	20,000	20,000	20,000	19,500	(500)	Reduced for adjust of Adult Sexual Assault Services
Total Adult/Family Services		291,500	291,500	291,500	306,500	15,000	
Total Outside Agency Funding		400,000	400,000	400,000	390,720	(9,280)	Transfer to FCSO for some Sexual Assault Svcs

Flagler County Board of County Commissioners
FY 2014-2015

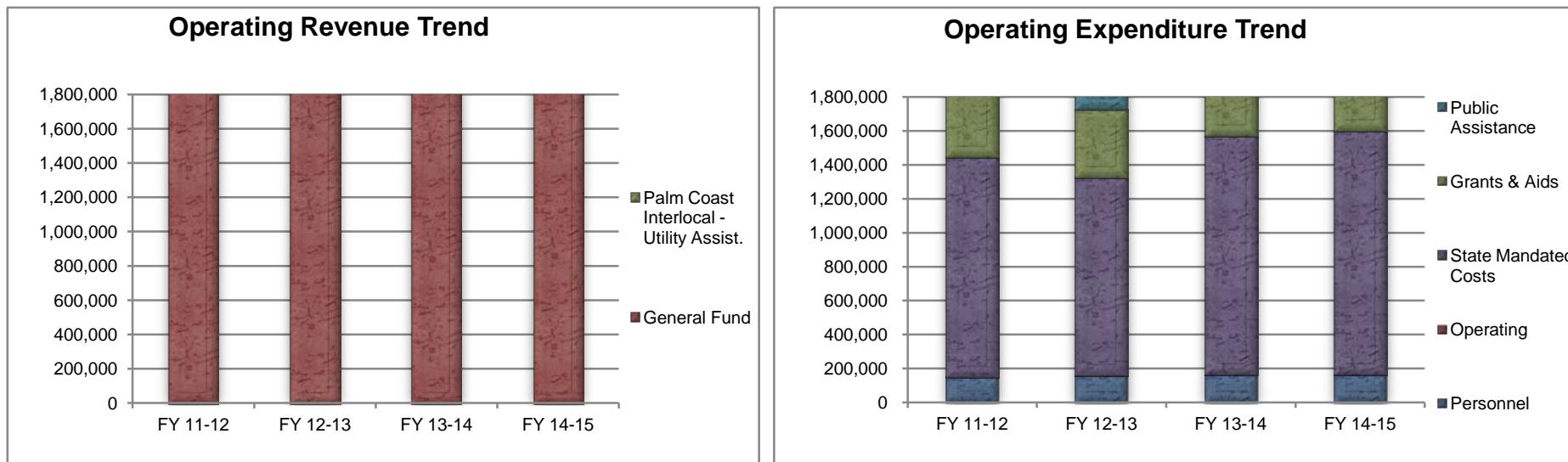
HUMAN SERVICES - SOCIAL SERVICES PROGRAM DESCRIPTIONS

STATE MANDATED FUNDING FOR HUMAN SERVICES - SOCIAL SERVICES	GENERAL FUND	
MEDICAID REIMBURSEMENT- HOSPITAL Reimbursement to the State for the County portion of Medicaid costs for hospitalization of Flagler County residents. Per SB1520, the annual contribution is the total contribution for the prior fiscal year adjusted by the percentage change in state Medicaid expenditures and weighted by the county's Medicaid enrollees divided by the state enrollees as of March 1st each year. Notice of annual contribution is provided June 1st each year.	HEALTH CARE RESP ACT-HCRA Reimburses participating out-of-county hospitals at the Medicaid per diem rate for care provided to indigent County residents. Maximum financial obligation is \$4 per capita, all charges paid at Medicaid rates (uninsured, non-Medicaid eligible). Inpatient is max 45 days per state fiscal year, per individual, outpatient is \$1,500 limit per fiscal year.	
INDIGENT BURIAL Provide emergency cremations for those qualified, unclaimed individuals who die in Flagler County and are without resources. Burial is only provided when deceased is unidentified.	HEALTHY COMMUNITIES Provides the County's portion of required local match for the State's Healthy Kids program (Florida Kidcare) that provides low cost health insurance to school aged children.	
PUBLIC ASSISTANCE FUNDING FOR HUMAN SERVICES - SOCIAL SERVICES	GENERAL FUND	
INDIGENT HEALTH CARE Provides medical assistance and case management to persons whose income is below 150% of Federal poverty guidelines, who do not have resources to obtain medical care, are not eligible for any State or Federal program that provides such care and do not have sufficient third party insurance coverage.	EMERGENCY ASST-UTILITIES/RENT Provides limited assistance to eligible County residents with past due rent or utility payments. Funds can also be paid toward the cost of the first month's rent to assist an individual in establishing a permanent residence. Funds can also be used toward first month's rent to assist an individual move into a more affordable residence and/or prevent homelessness.	FOOD PANTRY 50% of this fund subsidizes the purchase of food for the Flagler County Resource Center, a food pantry operated by volunteers from Church Women United in a facility provided by the County. The other 50% of this fund subsidizes the purchase of food for the Grace Community Food Pantry operated by Pastor Charles Silano and community volunteers.
OUTSIDE AGENCY FUNDING FOR HUMAN SERVICES - SOCIAL SERVICES	GENERAL FUND	
SMA BEHAVIORAL HEALTH SERVICES Emergency behavioral health svces for adults including 24 hr screening, inpatient crisis stabilization & detox svces. Residential addiction treatment for adults & adolescents. Outpatient substance abuse treatment for adolescents. Outpatient behavioral health treatment for adults including medication mgmt., therapy & case mgmt for individuals with severe mental illness who are arrested for minor crimes.	FAMILY LIFE CENTER Emergency shelter and services for victims of domestic violence and their dependent children. Services are also provided for adult victims of sexual violence and their families. BOYS & GIRLS CLUB Year round (after school & summer) enrichment program for children/youth ages 6-18. Providing prevention programming in 5 core areas: character leadership, sports fitness, arts, education/career, health/life skills.	EARLY LEARNING COALITION OF FLAGLER/VOLUSIA Helps at risk families pay for quality child care services, allowing them to work and contribute to the community. ELCFV contracts with local businesses, both licensed and licensed exempt and centers as well as family child care homes. CHILDREN'S HOME SOCIETY Home-based prevention/intervention services designed to keep families intact or assist in reunification. Emergency shelter for children who are removed from their homes due to abuse, neglect, or abandonment.

Flagler County Board of County Commissioners
FY 2014-2015

HUMAN SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund revenues are sources not specific to this division. The largest source is ad valorem taxes.

UNITS OF MEASUREMENT

- 1) Approximately 800 individuals will apply for assistance (based on 400 applicants during the period of October-March of FY 13/14).
- 2) Approximately 1,135 units of service will be provided (based on 567 units of service provided during the period of October-March of FY 13/14).
- 3) Approximately 2,774 calls for information will be received (based on 1,387 calls received during the period of October -March of FY 13/14).
- 4) Approximately 3,492 walk-ins visit our reception area for information on resources, referrals and appointments (based on 1,746 walk-ins during the period of October-March FY13/14)

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Palm Coast Interlocal - Utility Assist.	10,000	11,000	10,000	10,000
General Fund	2,168,169	1,881,333	2,269,840	2,291,725
	2,178,169	1,892,333	2,279,840	2,301,725
Expenses				
Personnel	148,049	155,903	160,173	162,102
Operating	4,586	2,279	3,310	3,310
State Mandated Costs	1,289,990	1,166,526	1,408,357	1,437,593
Public Assistance	335,544	167,625	308,000	308,000
Grants & Aids	400,000	400,000	400,000	390,720
	2,178,169	1,892,333	2,279,840	2,301,725

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Human Serv. Program Mgr.	1.00	1.00	1.00	1.00
Human Serv. Case Mgr.	2.00	2.00	2.00	2.00
Total Positions	3.00	3.00	3.00	3.00

Senior Services

Services that are provided through Senior Services are available to citizens 60 years of age and older. Services are funded by the Federal Older Americans Act, State General Revenues, and the County General Fund.

Support services, such as companionship, counseling, information and referral, recreation, homemaking, transportation, and nutrition education are provided through Title III-B of the Older Americans Act. Homemaking service is provided by contracted vendors and Flagler County Public Transportation is contracted to provide transit service to medical appointments, shopping and the senior dining program.

Senior dining (congregate meals) is provided through Title III-C-1 of the Older Americans Act. A hot noon meal, which meets 1/3 of the Recommended Daily Allowance, is served 5 days a week at the George Wickline Senior Center. The Center also offers socialization, recreation, entertainment, health support activities, and guest speakers who present information about a variety of topics, including Medicare, identify theft, and consumer fraud issues.

Home Delivered Meals, commonly referred to as "Meals on Wheels", is provided through Title III-C-2 of the Older Americans Act. This service is provided to eligible seniors, 60 years of age and older, with a functional impairment that restricts their ability to perform the normal activities of daily living. Five frozen meals, which are the same meals that are served at the Senior Center, are delivered weekly, along with bread, and desserts.

Caregiver support, by way of in-home respite care, is provided through Title III-E of the Older Americans Act. This service allows 24/7 caregivers time out to attend to their own medical care, shopping, etc., with the peace of mind that their loved one is not home alone. There is no fee for any of the Older American Act services, but all seniors are encouraged and given the opportunity to make a donation. Donations are used for the continuation and expansion of services.

As the designated Lead Agency for Flagler County, Social Services administers various services with State General Revenue funds through Community Care for the Elderly (CCE), Alzheimer's Disease Initiative (ADI), and Medicaid Waiver. These services are processed

through the Aging Resource Center under ElderSource. CCE and ADI services are placed on a statewide waiting list. Applicant's needs are prioritized, based on an application which is submitted to the Department of Elder Affairs. Those clients in greatest need receive services first, with the exception of high risk referrals from the Department of Children and Families/ Adult Protective Services.

Once a client is determined eligible, case managers develop a care plan for services that include case management, homemaking, personal care, adult day care, in-facility and in-home respite care. Clients in the state programs are assessed a monthly fee for services based on their income.

Primary Functions

- ❖ Support "aging in place" by maintaining quality of life in an appropriate setting that is both comfortable and familiar.
- ❖ Assist seniors at risk of institutionalization or with the greatest economic and/or social needs.
- ❖ Provide respite for full-time caregivers facing the risk of "burning out".
- ❖ Provide a daily recreation and socialization program centered around a hot, nutritional noon meal.
- ❖ Help individuals over the age of 60 locate other appropriate resources to meet their needs if they are not eligible for services.
- ❖ Maintain compliance with all established federal and state mandates for service provision and administrative responsibilities.

Services provided 2013

- ❖ 41,000 hours of in-home support services were provided
- ❖ Over 31,178 home delivered meals via volunteers (+200 clients)
- ❖ 9,762 meals served at the senior dining site (+300 visitors)
- ❖ 5,728 trips provided

GOAL:

1. **Delay/prevent admission of elderly to nursing homes**
Objective: Improve/maintain client Activities of Daily Living
a. Provide support services to assist client with ADL's.
Objective: Assist caregivers in maintaining clients at home
a. Provide support/respite to caregivers to assist in delaying client admittance to nursing homes 89% of the time.

Flagler County Board of County Commissioners
FY 2014-2015

SENIOR SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES

GENERAL FUND

Fund 001 Dept 2701	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
334.61-01	Alzheimer's Disease Respite (ADI)	19,456	5,180	4,561	5,914	1,353	Respite in home services
334.61-02	Home Care for Elderly (HCE)	1,378	459	960	960	0	
331.62-01	Emergency Heating Assistance	15,135	16,397	15,999	13,576	(2,423)	Energy assistance grant
331.62-02	Title III E Older American	25,122	36,045	28,242	27,861	(381)	
334.69-01	Comm Care for the Elderly	148,053	83,714	92,120	107,417	15,297	Homemaking, respite, personal care, support services
331.69-02	Title III B Support Services	88,364	66,154	51,736	68,559	16,823	Support Services-homemaking, personal care
346.90-06	Med waiver Reimbursement	14,808	18,563	10,000	1,000	(9,000)	Program has changed. Very little Case Mgmt expected
346.90-10	Veteran's Directed Case Mgmt	0	0	0	1,000	1,000	Case Management, Veteran's Directed Program
366.01-00	Contributions in Aid-Banfield Trust	2,500	1,250	2,500	1,250	(1,250)	Grant for Senior Citizen pet supplies
331.69-03	Title III C1 Congregate Meals	1,216	0	1,197	1,088	(109)	
331.69-04	Title III C2 Home Del Meals	1,467	0	1,197	1,089	(108)	
366.12-01	Title IIIB Homemaking Donation	3,007	2,492	3,080	2,200	(880)	
346.90-09	ADI Co-pays	463	318	616	295	(321)	Alzheimer's Disease Respite co-pays
346.90-02	Comm Care-Elderly Co-pay	12,196	13,497	6,450	12,038	5,588	Homemaking, respite, personal care co-pays
	General Fund	449,428	386,877	553,760	491,697	(62,063)	
TOTAL REVENUES		782,593	630,946	772,418	735,944	(36,474)	
Expenses							
569.10-12	Regular Salaries	149,495	154,101	152,800	154,345	1,545	
569.10-xx	Employee Benefits	51,738	53,426	56,876	57,817	941	
	Total Personnel Expenses	201,233	207,527	209,676	212,162	2,486	
569.34-02	Title IIIE In Home Respite	24,391	33,835	28,242	35,000	6,758	
569.34-05	Title IIIB Home Services	0	0	0	96,000	96,000	Previously included in 34-10
569.34-06	ADI Home Services	0	0	0	19,200	19,200	Previously included in 34-10
569.34-07	CCE Home Services	0	0	0	340,000	340,000	Previously included in 34-10
569.34-10	Other Contracted Services	524,647	357,044	499,058	55	(499,003)	Services split out by grant see 34-05, 06, 07
4010, 5501	Travel/Training	0	0	152	152	0	
569.41-10	Communications	1,174	990	1,440	1,440	0	
569.42-01	Postage Expense	420	624	800	800	0	
569.44-10	Rentals & Leases	2,300	2,369	2,400	3,750	1,350	Increase # of clients receiving emergency alert monitors
569.45-20	Vehicle Insurance	841	828	841	841	0	
569.45-60	Other Insurance & Bonds	0	144	0	0	0	
569.46-10	Building/Equipment Repairs	247	0	0	0	0	
569.46-20	Vehicle Repair	598	601	1,500	1,500	0	Allowance for aging
569.46-30	Maintenance Agreements	1,336	632	700	700	0	
569.46-40	Small Tools & Equipment	82	141	600	600	0	Material Aid - offset by grants/donations
569.47-10	Printing & Binding	131	230	200	200	0	
569.49-10	Other Current Charges	89	2,926	780	3,180	2,400	Material Aid - offset by grants/donations

Flagler County Board of County Commissioners
FY 2014-2015

SENIOR SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES

GENERAL FUND

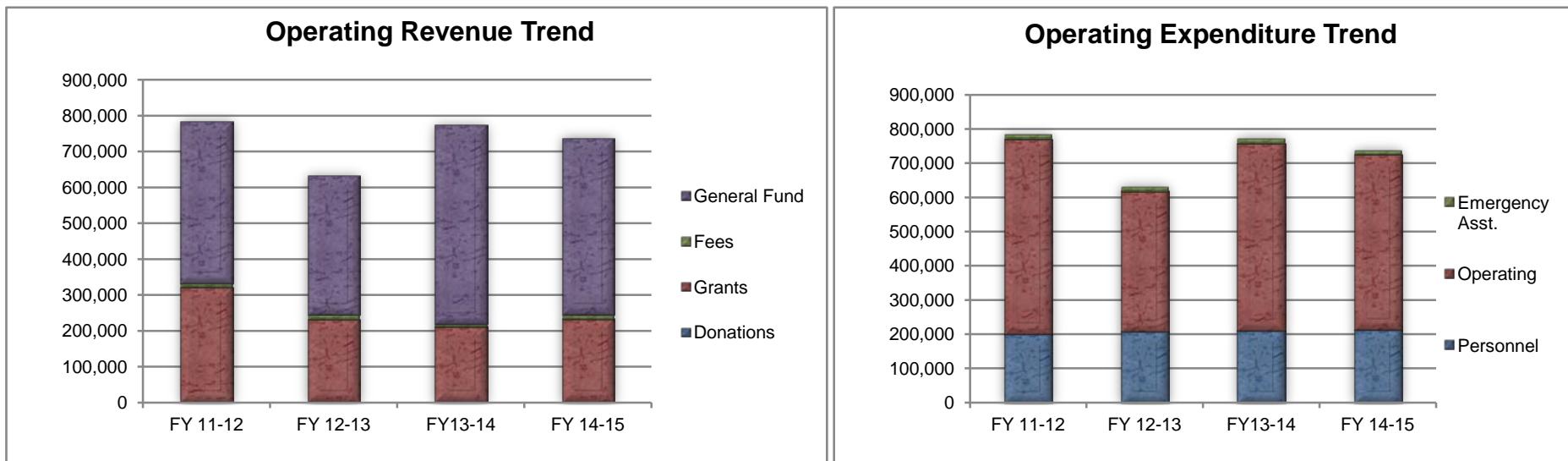
Fund 001 Dept 2701	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
569.51-XX	Office Supplies/Equipment	3,131	1,630	1,000	1,000	0	
569.52-10	Gas, Oil & Lube	2,959	3,348	3,500	3,500	0	
569.52-12	Other Operating Expenses	4,095	3,820	5,200	3,950	(1,250)	Banfield Trust reduction
569.52-30	Data Processing Software	429	386	0	0	0	
569.54-10	Publications/Memberships	0	150	150	150	0	Meals On Wheels membership-required by Banfield Grant
569.54-20	Conference/Seminar Registration	423	0	180	180	0	
Total Operating Expenses		567,293	409,698	546,743	512,198	(34,545)	
569.83-76	Emergency Asst	14,067	13,721	15,999	11,584	(4,415)	Grant Crisis Funding
Total Grants & Aids		14,067	13,721	15,999	11,584	(4,415)	
TOTAL EXPENSES		782,593	630,946	772,418	735,944	(36,474)	Overall Expense Increase/Decrease: -4.72%

Personnel Summary -Positions	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY13-14	APPROVED FY 14-15
Title III Case Mgr	1.00	1.00	1.00	1.00
Sr Svcs Program Manager	1.00	1.00	1.00	1.00
Sr Svcs Case Manager	2.00	2.00	2.00	2.00
Total Positions	4.00	4.00	4.00	4.00

Flagler County Board of County Commissioners
FY 2014-2015

SENIOR SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund revenues are sources not specific to this division. The largest source is ad-valorem taxes.

SUMMARY

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY13-14	APPROVED FY 14-15
Revenues				
Donations	3,007	2,492	3,080	2,200
Grants	317,499	227,762	208,512	229,714
Fees	12,659	13,815	7,066	12,333
General Fund	449,428	386,877	553,760	491,697
	782,593	630,946	772,418	735,944
Expenses				
Personnel	201,233	207,527	209,676	212,162
Operating	567,293	409,698	546,743	512,198
Emergency Asst.	14,067	13,721	15,999	11,584
	782,593	630,946	772,418	735,944

Adult Day Care

Social Services operates an adult day care center, named in honor of longtime Flagler County senior advocate, David I. Siegel. The Siegel Center provides therapeutic social and health activities to functionally impaired adults (over age 18) in a warm, non-institutional atmosphere. The cost of service for eligible clients may be subsidized by grant funds or paid under Medicaid Waiver. Fees can also be paid privately at an hourly rate.

The purpose of adult day care is to delay or prevent institutionalization by providing respite to the primary caregivers. The Center also helps clients to maintain or increase their functional independence through group and individual therapeutic activities based on individual treatment/activity plans that are prepared by a case manager with input from the Adult Day Care Manager. The amount of time that a client spends at the center depends on the caregiver/family's needs and the care plan that is developed by the case managers.

The Center provides a nutritional hot lunch and snacks that furnish the minimum RDA requirements. Activities and social interaction help to reduce or prevent the loneliness and isolation sometimes experienced by older persons. Games and exercise programs are designed to be both entertaining and stimulating.

The Center is licensed for a capacity of 30 clients and maintains a staff to client ratio of 1:5 with a licensed registered nurse (Adult Day Care Manager) and three certified nursing assistants by limiting daily attendance to 20. The RN is on-site or on-call during hours of operation, M-F from 8 to 4:30, and provides such services as, monitoring vital signs, administering/monitoring medications, proper daily nutrition, and injections. The Center has a handicap accessible shower and a washer/dryer to accommodate personal hygiene needs.

Community members frequently visit the Center to entertain the clients with their musical and dancing talents and regular visits from therapy dogs is a favorite. The Center, in an agreement with the University of Central Florida's College of Nursing, provides the opportunity for nursing students to meet curriculum requirements by practicing limited hands-on and interviewing techniques with day care clients.

Primary Functions

- ❖ Support "aging in place" by maintaining quality of life in an appropriate setting that is both comfortable and familiar.
- ❖ Provide care to functionally impaired seniors who are at risk of institutionalization.
- ❖ Provide relief to full-time caregivers who face the risk of "burning out".
- ❖ Maintain compliance with all established federal and state mandates for service provision and administrative responsibilities.

2013 Adult Day Care Facts

Average enrollment	17
Total number of attendees	54 Unduplicated
Total hours of care	22,200
Average Client Stay	6
Waiting list for space in the ADC	0

GOAL:

1. **Maintain Adult Day Care census at capacity of 20 clients per day**

Objective: Increase public awareness of services provided at the center.

- a. Annual mailing to local Primary Care physicians
- b. Annual mailing to local Neurosurgeons
- c. Annual mailing to local Church organizations

Flagler County Board of County Commissioners
FY 2014-2015

ADULT DAY CARE - SOCIAL SERVICES - COMMUNITY SERVICES

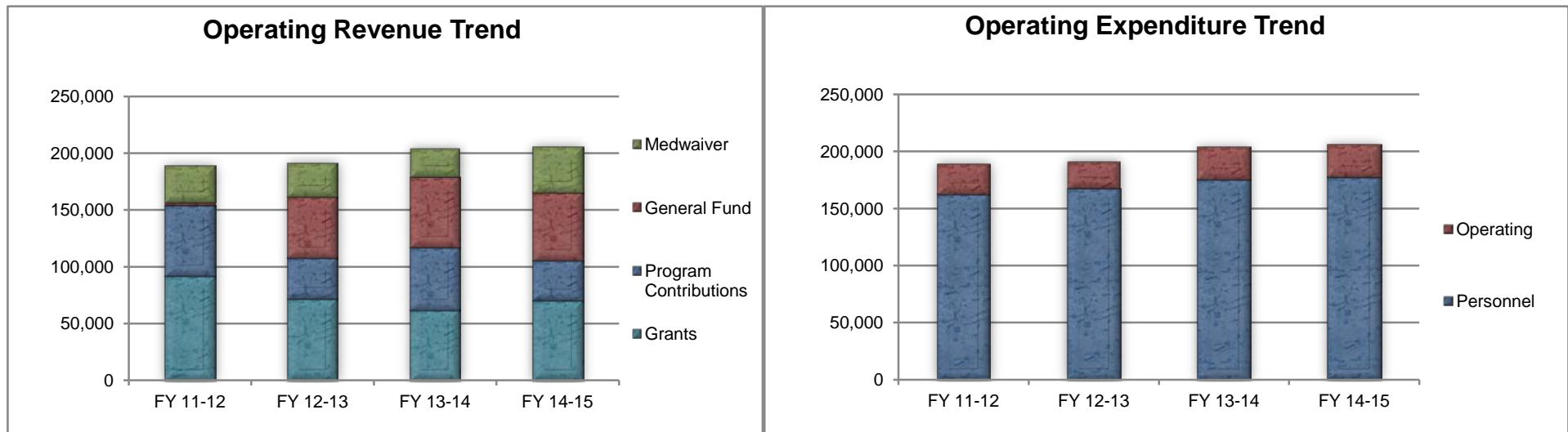
GENERAL FUND

Fund 001 Dept 2702	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
334.61-01	Alzheimer's Disease Initiative	44,104	44,677	43,615	50,145	6,530	
334.69-01	Community Care for Elderly	47,963	26,915	18,528	20,311	1,783	
346.90-01	Adult Day Care Co-pay	42,541	29,502	42,000	30,000	(12,000)	
346.90-02	Comm Care-Elderly Co-pay	16,167	4,499	8,550	2,466	(6,084)	Many of these clients are transitioning to LTC
346.90-06	Medwaiver Reimbursement	32,018	29,292	25,000	40,000	15,000	Based on current client care plans
346.90-09	ADI Co-pay	3,396	2,575	4,520	2,655	(1,865)	
	General Fund	2,581	53,497	61,491	60,040	(1,451)	
	TOTAL REVENUES	188,770	190,957	203,704	205,617	1,913	
Expenses							
569.10-12	Regular Salaries	111,450	113,787	117,742	118,930	1,188	
569.10-13	Other Salaries & Wages	11,298	12,338	7,725	7,725	0	
569.10-xx	Employee Benefits	39,888	41,035	50,196	50,921	725	
	Total Personnel Expenses	162,636	167,160	175,663	177,576	1,913	
569.31-10	Professional Services	0	0	216	216	0	Mandatory level 2 screening renewals
569.34-10	Contracted Services	15,860	15,190	75	75	0	
569.43-10	Utilities Expense	5,242	5,124	6,508	6,473	(35)	
569.46-40	Small Tools & Equip	0	0	725	725	0	Allowance for replacement of Lift Chair
569.47-10	Printing & Binding	0	0	0	35	35	
569.49-10	Other Current Chrgs/Oblig	455	315	705	705	0	R.N. & C.N.A. licensing/liability insurance
569.51-10	Office Supplies	0	76	100	100	0	
569.52-12	Other Operating Expenses	4,138	3,092	19,535	19,535	0	
569.54-20	Conference/Seminar Registration	90	0	0	0	0	
569.55-01	Education/Training	349	0	177	177	0	
	Total Operating Expenses	26,134	23,797	28,041	28,041	0	
	TOTAL EXPENSES	188,770	190,957	203,704	205,617	1,913	Overall Expense Increase/Decrease: 0.94%

Flagler County Board of County Commissioners
FY 2014-2015

ADULT DAY CARE - SOCIAL SERVICES - COMMUNITY SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund revenues are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Grants	92,067	71,592	62,143	70,456
Program Contributions	62,104	36,576	55,070	35,121
General Fund	2,581	53,497	61,491	60,040
Medwaiver	32,018	29,292	25,000	40,000
188,770	190,957	203,704	205,617	

Expenses

Personnel	162,636	167,160	175,663	177,576
Operating	26,134	23,797	28,041	28,041
188,770	190,957	203,704	205,617	

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
ADC Program Manager	0.80	0.80	0.80	0.80
ADC Coord Sub	0.20	0.20	0.20	0.20
ADC C N A	3.00	3.00	3.00	3.00
Total Positions	4.00	4.00	4.00	4.00

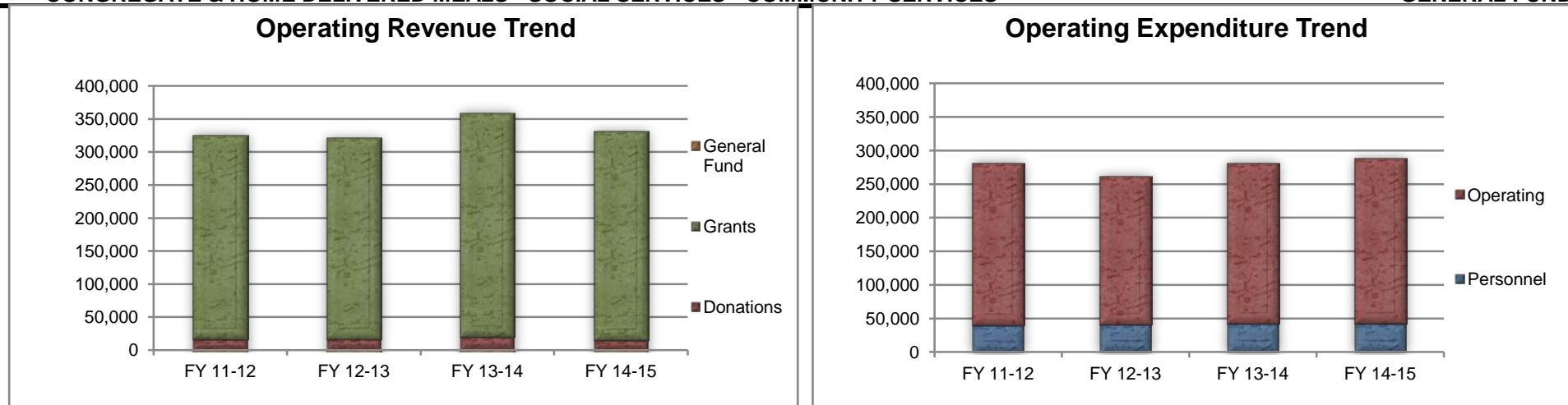
Flagler County Board of County Commissioners
FY 2014-2015

CONGREGATE & HOME DELIVERED MEALS - SOCIAL SERVICES - COMMUNITY SERVICES						GENERAL FUND	
Fund 001		ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 2703		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
Revenues							
331.69-02	Title IIIB Support Services	57,755	56,611	73,488	73,488	0	Offset transportation services
331.69-03	Title III C1 Congregate Meals	72,092	69,208	88,843	65,806	(23,037)	Dining site meals, education
331.69-04	Title III C2 Home Delivered Meals	129,143	144,254	138,267	140,506	2,239	Meals delivered to homes
331.69-05	Nutrition Services	24,671	24,788	24,600	22,113	(2,487)	Meals for home delivery and onsite
334.69-01	Community Care for the Elderly	25,003	8,289	13,866	13,879	13	Meals delivered to homes
366.03-01	Donations-Meal Sites	3,056	2,447	3,734	2,500	(1,234)	
366.03-02	Donations - Transportation	1,772	1,542	2,000	1,000	(1,000)	
366.03-03	Donations - Meals On Wheels	9,607	10,337	11,740	9,500	(2,240)	
366.03-05	Donations to WL	1,730	2,970	2,500	2,000	(500)	
	General Fund	(43,920)	(58,640)	(77,759)	(42,664)	35,095	
TOTAL REVENUES		280,909	261,806	281,279	288,128	6,849	
Expenses							
569.10-12	Regular Salaries	28,517	28,957	29,230	29,516	286	
569.10-xx	Employee Benefits	11,792	12,053	12,893	13,072	179	
Total Personnel Expenses		40,309	41,010	42,123	42,588	465	
569.34-01	Contract/FC Transp-Cong Meals	85,990	86,000	86,000	86,000	0	
569.34-10	Contracted Services	133,854	114,413	2,500	2,500	0	
4110, 4120	Communications	798	736	736	736	0	
569.42-01	Postage Expense	18	0	0	0	0	
569.43-10	Utilities Expense	11,587	14,371	11,616	18,000	6,384	Increase due to relocating meal site
569.46-30	Maintenance Agreements	790	790	790	790	0	
569.46-40	Small Tools & Equipment	246	65	0	0	0	
569.47-10	Printing & Binding	0	50	75	75	0	
569.49-15	Advertising	0	181	0	0	0	
5110, 5111	Office Supplies/Equipment Under \$1,000	152	78	200	200	0	
569.52-12	Other Operating Expenses	7,165	4,112	137,239	137,239	0	
569.54-10	Publications/Memberships	0	0	0	0	0	
Total Operating Expenses		240,600	220,796	239,156	245,540	6,384	
							Overall Expense Increase/Decrease:
							2.43%
TOTAL EXPENSES		280,909	261,806	281,279	288,128	6,849	

Flagler County Board of County Commissioners
FY 2014-2015

CONGREGATE & HOME DELIVERED MEALS - SOCIAL SERVICES - COMMUNITY SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund are sources not specific to this division. The largest source is ad valorem taxes.
The State Grants provided by the Older American Act support these services.

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Donations	16,165	17,296	19,974	15,000
Grants	308,664	303,150	339,064	315,792
General Fund	(43,920)	(58,640)	(77,759)	(42,664)
280,909	261,806	281,279	288,128	

Expenses

	Personnel	Operating	
	40,309	41,010	42,123
	240,600	220,796	239,156
280,909	261,806	281,279	288,128

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
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Personnel Summary - Positions

CS Meal Site Manager	1.00	1.00	1.00	0.00
Senior Meals & Recreation Mangr	0.00	0.00	0.00	1.00
Total Positions	1.00	1.00	1.00	1.00

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

SOCIAL SERVICES GRANTS - COMMUNITY SERVICES

GENERAL FUND

SAFE HAVEN: SUPERVISED VISITATION & SAFE EXCHANGE GRANT

Fund 001 8617	DOJ-Safe Haven Program	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
331.20-16	DOJ-Safe Haven Program	31,697	30,914	150,000	150,000	0	
	TOTAL REVENUES	31,697	31,696	150,000	150,000	0	
Expenses							
529.10-12	Regular Salaries	19,149	16,792	16,605	16,605	0	
569.10-xx	Employee Benefits	3,832	5,945	6,716	6,792	76	
	Total Personnel Expenses	22,981	22,737	23,321	23,397	76	
529.34-10	Other Contracted Services	0	0	90,088	90,012	(76)	Family Support Wkrs, Prog. Specialists, MIS Support,Security
529.40-10	Travel Expenses	5,578	6,565	10,060	10,060	0	Mandatory Out of State Trainings,TSA Site Visits
529.41-10	Communications	183	160	3,050	3,050	0	
529.42-01	Postage	140	20	500	500	0	
529.43-10	Utilities	0	0	4,560	4,560	0	
529.45-10	General Liability Insurance	0	0	2,174	2,174	0	
529.46-30	Maintenance Agreements	19	0	1,300	1,300	0	
529.47-10	Printing & Binding	222	0	0	0	0	
529.51-10	Office Supplies	501	148	5,500	5,500	0	
529.51-11	Office Equip	198	0	0	0	0	
529.52-12	Other Operating Expenses	179	141	0	0	0	
529.52-30	Data Processing Software	0	143	0	0	0	
529.54-20	Conference/Seminar Registration	400	1000	400	400	0	
	Total Operating Expenses	7,420	8,177	117,632	117,556	(76)	
529.64-10	Equipment	1,296	0	9,047	9,047	0	Laptops, Surveillance Equipment, Alarm System
	Total Capital Expenses	1,296	0	9,047	9,047	0	
	TOTAL EXPENSES	31,697	30,914	150,000	150,000	0	

SAFE HAVEN: SUPERVISED VISITATION & SAFE EXCHANGE GRANT

Safe Haven: Supervised Visitation and Safe Exchange Grant Program's purpose is to enhance safety for children and adult victims by increasing opportunities for supervised visitation and safe exchange, by and between custodial and non-custodial parents, in cases involving domestic violence, dating violence, child abuse, sexual assault, or stalking. Services provided reflect a clear understanding of the dynamics of domestic violence, dating violence, sexual assault, and stalking; the impact of domestic violence on children; and the importance of holding offenders accountable for their actions. This program is funded through the Office of Violence Against Women, a component of the United States Department of Justice. The Program Coordinator position is funded at full-time for year one and part-time (.6 FTE) for years 2 and 3 of the grant. Out of state trainings are a mandatory requirement of the grant.

Flagler County Board of County Commissioners
FY 2014-2015

MENTAL HEALTH/SUBSTANCE ABUSE

This grant strengthens community support services to divert individuals with mental and substance abuse problems.

Fund 001 Dept 8704	Mental Health/Substance Abuse	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
334.16-01	Department of Children & Family	104,445	0	48,000	0	(48,000)	
	TOTAL REVENUES	104,445	0	48,000	0	(48,000)	
569.31-10	Professional Services	104,445	0	48,000	0	(48,000)	Stewart-Marchman-Act Behavioral Healthcare
569.41-30	Postage	0	0	0	0	0	
569.40-10	Travel Expenses	0	0	0	0	0	
569.46-40	Small Tools & Equip	0	0	0	0	0	
569.47-10	Printing & Binding	0	0	0	0	0	
569.51-10	Office Supplies	0	0	0	0	0	
569.51-11	Office Equip	0	0	0	0	0	
569.54-20	Conference/Seminar Registration	0	0	0	0	0	
	Total Operating Expenses	104,445	0	48,000	0	(48,000)	
	TOTAL EXPENSES	104,445	0	48,000	0	(48,000)	

CRIMINAL JUSTICE MENTAL HEALTH AND SUBSTANCE ABUSE IMPLEMENTATION GRANT (CJMHS)

The Criminal Justice Mental Health and Substance Abuse Implementation (CJMHS) Grant from the Florida Department of Children and Families establishes a Mental Health Support Service program focusing on diverting those with mental illness or co-occurring disorders to treatment instead of the criminal justice system. It includes mental Health assessment support, on-site or in-county for adults so that the Sheriff's officers do not always have to transport to Volusia County. It will also enable the provision of intrusive case management services to these referred clients to continue diverting them from the criminal justice system in Flagler County. The program is established in conjunction with Stewart-Marchman-Act Behavioral Healthcare, the Flagler County Sheriff's Department and Haven Recovery Center.

Flagler County Board of County Commissioners
FY 2014-2015

SOCIAL SERVICES GRANTS - COMMUNITY SERVICES

GENERAL FUND

EMERGENCY SHELTER GRANT

Fund 001 Dept 8706	FDCFS-Emergency Shelter Grant	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
331.69-10	FDCFS-Emergency Shelter Grant	48,992	0	0	0	0	Grant ended FY 12-13
	TOTAL REVENUES	48,992	0	0	0	0	
Expenses							
564.83-76	Emergency Assistance	48,679	0	0	0	0	
564.83-91	Emergency Shelter Assistance Admin Fee	313	0	0	0	0	
	Total Operating Expenses	48,992	0	0	0	0	
	TOTAL EXPENSES	48,992	0	0	0	0	

EMERGENCY SHELTER GRANT

The purpose of the Emergency Shelter Grant is to provide short term financial assistance and case management to at least 50 qualified unduplicated individuals and/or families in the hope of preventing homelessness. This purpose is achieved in a variety of ways by providing utility deposits and assistance to avoid service shut off, rental assistance to avoid eviction, and deposits to move families into more affordable units, negotiate reasonable rents, and ensure rental units are inspected and not in foreclosure as well as mortgage assistance to avoid foreclosure and financial education and referrals. This grant is based on a 2 year contract with the Florida Department of Children and Families.

Flagler County Board of County Commissioners
FY 2014-2015

SOCIAL SERVICES GRANTS - COMMUNITY SERVICES

GENERAL FUND

EMERGENCY SOLUTIONS GRANT

Fund 001 Dept 8707	FDCFS-Emergency Solutions Grant	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-()	COMMENTS
Revenues							
331.69-11	FDCFS-Emergency Solutions Grant	0	9,022	73,375	0	(73,375)	Grant Ended 6/30/14
	TOTAL REVENUES	0	9,022	73,375	0	(73,375)	
Expenses							
564.83-76	Emergency Assistance	0	1,235	70,000	0	(70,000)	
564.83-91	Emergency Solutions Assistance Admin Fee	0	7,787	3,375	0	(3,375)	
	Total Operating Expenses	0	9,022	73,375	0	(73,375)	
	TOTAL EXPENSES	0	9,022	73,375	0	(73,375)	

EMERGENCY SOLUTIONS GRANT

The Emergency Solutions Grant (ESOL) funds for the Grant Year 2013-14 will be used to provide temporary financial assistance to a minimum of 20 households that are at imminent risk of becoming homeless. Families with children will be given special preference. Since funding is limited, ESOL Homeless Prevention Assistance is designed to provide eligible "at risk of homelessness" participants with the least amount of assistance over the least amount of time (not to exceed 12 months).

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

SOCIAL SERVICES GRANTS - COMMUNITY SERVICES

GENERAL FUND

EMERGENCY SOLUTIONS PREVENTION/RAPID RE-HOUSING GRANT

Fund 001 Dept 8709 LPZ10	FDFS-EMER SOLUTIONS PREV/RAPID REHO	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
331.69-12	FDCFS-Emergency Solutions Prev/Rehousing	0	0	0	76,598	76,598	
	TOTAL REVENUES	0	0	0	76,598	76,598	
Expenses							
564.34-20	Governmental Services	0	0	0	3,298	0	
564.34-21	Emergency Assistance	0	0	0	69,800	0	
564.34-22	Administrative Fees-HMIS	0	0	0	3,500	0	
	Total Operating Expenses	0	0	0	76,598	0	
	TOTAL EXPENSES	0	0	0	76,598	0	

EMERGENCY SOLUTIONS PREVENTION/RAPID RE-HOUSING GRANT

This is the second Emergency Solutions Grant (ESOL 2) to be received in Flagler County. Funds for the Grant Year 2014-15 will be used to provide temporary financial assistance to families and individuals that are either at imminent risk of becoming homeless or are already homeless. This grant is mandated for 60% utilization of funding to be used to assist families who are already homeless and 40% of the funding is aimed at homeless prevention efforts. Families with children will be given special preference.

Veterans Services

The Veterans Services Department acts as an advocate for individuals that have served as a member of the Armed Forces of the United States. The department offers a professional resource for all former, present, and future members of the Armed Forces and their dependents in preparing claims for and securing benefits including compensation, hospitalization, vocational training, and all other benefits or privileges to which they may be entitled to under Federal or State law.

Section 292 of the Florida Statutes enables the County to employ a County Veterans Services Officer and staff. The statute also requires that services provided by the County be rendered without charge to veterans and their dependents. Resources are offered to those individuals and their families with service connected and non-service connected disabilities.

The Flagler County Veterans Services staff was instrumental in the passage of an additional tax exemption for those County residents deployed overseas in a combat area. This tax exemption helps to alleviate the financial burden on the families of those service men and women in combat zones.

Staff continues to work closely with agencies and other veteran service groups such as the Veterans Administration, American Legion Posts and Auxiliaries, Disabled American Veterans, Veterans of Foreign Wars, Marine Corps League, Military Officers Association of America, Italian American War Veterans and Jewish War Veterans to provide proper recognition and education on veteran related issues.

Primary Functions

- ❖ Aid veterans in completing and filing claims relating to service connected disability compensation and non-service connected pension.

- ❖ Help surviving spouses file claims for dependency and indemnity compensation.
- ❖ Assist surviving spouses and family members with obtaining burial benefits for veterans.
- ❖ Assist veterans in applying for long-term care at veterans' facilities.
- ❖ Purchase flags for veterans' grave sites and organize placement via local service organizations.
- ❖ Help veterans in obtaining VA home loan and property tax exemption certifications.
- ❖ Organize the recognition of veterans on various national holidays, specifically Veteran's Day and Memorial Day.
- ❖ Maintain annual certifications so that the most up to date veterans' assistance can be provided.
- ❖ Coordinate with volunteers and veterans to get needed medical help for veterans at veterans' administration medical facilities.

Statistics as of 2010 Census:

- ❖ As of the 2010 Census, the results indicate there are now over 11,850 veterans in Flagler County.
- ❖ The revenue from VA Compensation & Pension claims amounts to \$35,428,728.00.
- ❖ There are 5,470 veterans in the County from age 18 to 64.
- ❖ There are 6,280 veterans in the County age 65 or older.

Flagler County Board of County Commissioners
FY 2014-2015

VETERANS SERVICES - COMMUNITY SERVICES

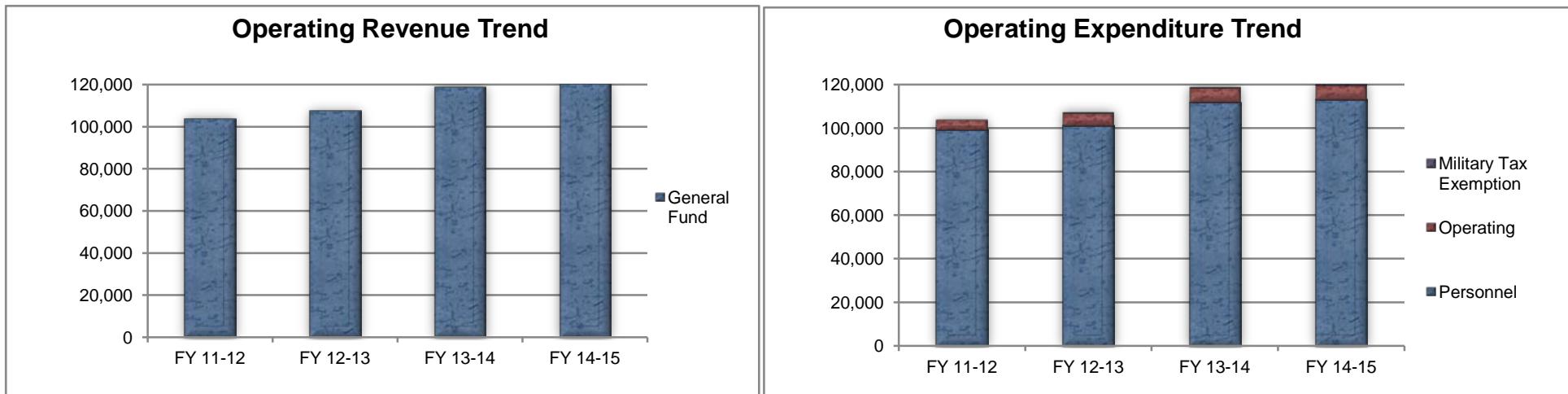
GENERAL FUND

Fund 001 Dept 2800	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
Revenues							
	General Fund	103,642	107,312	118,799	120,470	1,671	
	TOTAL REVENUES	103,642	107,312	118,799	120,470	1,671	
Expenses							
553.10-12	Regular Salaries	80,756	82,127	82,481	83,297	816	
553.10-xx	Employee Benefits	18,338	19,060	29,248	29,753	505	
	Total Personnel Expenses	99,094	101,187	111,729	113,050	1,321	
4010, 5420	Travel/Training	1,786	2,365	2,750	2,750	0	
553.41-10	Communications	801	631	1,000	800	(200)	
553.42-01	Postage Expense	518	624	600	600	0	
553.46-30	Maintenance Agreements	265	272	300	300	0	Copier maintenance agreement
553.47-10	Printing & Binding	70	86	100	100	0	
553.51-10	Office Supplies	170	197	500	700	200	
553.51-11	Office Equipment	0	110	0	0	0	
553.52-12	Other Operating Expenses	388	800	650	650	0	Flags for Patriot Day and as Gravemarkers for Memorial Day
553.52-30	Data Processing Software	0	50	40	40	0	
553.54-10	Publications/Memberships	140	225	230	230	0	
553.54-20	Conference/Seminar Registration	410	250	400	500	100	
	Total Operating Expenses	4,548	5,610	6,570	6,670	100	
553.64-10	Equipment	0	0	0	0	0	
	Capital Equipment Expense	0	0	0	0	0	
553.83-83	Active Military Ad Valorem Tax	0	515	500	750	250	Rebate of Property Taxes for Active Military Combat Duty Vets
	Total Grants & Aids	0	515	500	750	250	
Overall Expense Increase/Decrease:							
	TOTAL EXPENSES	103,642	107,312	118,799	120,470	1,671	1.41%

Flagler County Board of County Commissioners
FY 2014-2015

VETERANS SERVICES - COMMUNITY SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund are sources not specific to this division. The largest source is ad valorem taxes.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary -Positions				
Veterans Services (1.00	1.00	1.00	1.00
Veterans Services (1.00	1.00	1.00	1.00
Total Positions	2.00	2.00	2.00	2.00

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund	103,642	107,312	118,799	120,470
	103,642	107,312	118,799	120,470
Expenses				
Personnel	99,094	101,187	111,729	113,050
Operating	4,548	5,610	6,570	6,670
Military Tax Exemption	0	515	500	750
	103,642	107,312	118,799	120,470

Library

Vision and Mission Statements

Vision Statement:

Flagler County Public Library is an integral part of the community that serves as a gateway to an ever changing world of knowledge. The library is committed to improving quality of life through supporting the love of reading, the joy of learning and the search for information.

Mission Statement:

Flagler County Public Library provides materials and services of popular interest to the community, emphasizing and encouraging literacy for all ages, supplementing the educational needs of the community, and furnishing timely, accurate information. Our mission statement is anchored by the following assumptions:

- Free and equal access to information
- Quality customer service
- Responsiveness to the diverse interests of the community
- Welcoming environment
- Cooperative efforts and partnerships
- Commitment to intellectual freedom for all

Selected Service Responses

1. **Stimulate Imagination:** Reading, viewing, and listening for pleasure. Residents will have materials and programs that excite their imaginations and provide pleasurable reading, viewing, and listening experiences.

Goal: The library will provide access to materials that stimulate thinking, satisfy curiosity, excite imagination and make leisure-time more enjoyable.

Objective: Annually, maintain an up-to-date collection, with a minimum of 25% of its materials purchased or acquired and published within the last five years.

- *Expand library collection to include materials that keep up with current technologies such as e-books, play-a-ways and Blu-ray films.*
- *Weed the collection as necessary.*

Goal: The library will provide quality programs that excite imagination, make leisure-time more enjoyable and entertain the public.

Objective: The number of library programs held will increase by 5% over the next three years.

- *Annually work with the Friends of the Library and provide staff support for preparation and presentation of programs sponsored by The Friends.*

2. **Create Lifelong Learners:** Adult, teen, family and early literacy. Adults and teens will have the support they need to improve their literacy skills in order to meet their personal goals and fulfill their responsibilities as parents, citizens, and workers. Children from birth to age five will have programs and services designed to ensure that they will enter school ready to learn to read, write, and listen.

Goal: The library will provide programs, services and resources to support all ages to improve literacy skills.

Objective: The number of literacy programs in the library will increase by 5% annually.

- *Every story time program for infants, toddlers and preschoolers will include early literacy components as*

Library

identified in the resource, "Early Literacy Story times @ your Library."

- *Children's Librarian will continue to work with the Homeschooling parents to provide the educational programs and resources needed.*
- *Provide literacy programs for seniors and partner with local organizations such as Elder Source.*

Goal: The library will provide communication, cooperation and interaction with a variety of community agencies, to help provide for the education, enrichment and well-being of all ages.

Objective: Annually at least 50% of customer's surveyed will indicate they received literature about the Flagler County Public Library literacy programs and services through another community organization.

- *Create a brochure encouraging parents to read with their children and distribute to local organizations.*

3. Get Facts Fast: Ready reference. Residents will have someone to answer their questions on a wide array of topics of personal interest.

Goal: The libraries will provide up-to-date, accurate print and electronic reference resources, access to online information resources, and expert assistance in using all those resources that enable users to answer any questions on a wide array of topics.

Objective: Use of online information resources will grow by 5% annually.

- *Each year, evaluate reference databases and determine if they are meeting the needs of the customers.*

Goal: Ensure timely and efficient acquisition, cataloging, and physical processing of library materials to ensure quality ready reference.

Objective: More than 50% of customers surveyed will indicate the materials used to access information were new or updated.

- *Continue to utilize the continuations program through Ingram Books to ensure timely replacement of outdated reference material.*

4. Connect to the Online World: Public Internet access. Residents will have high-speed access to the digital world with no unnecessary restrictions or fees to ensure that everyone can take advantage of the ever-growing resources and services available through the Internet.

Goal: Flagler County Public Library will improve access to the digital world, maintain, update and promote a website that offers information about resources services and programs for all residents.

Objective: Annually, 85% of those surveyed will indicate they were satisfied with Internet access.

- *Annually replace and upgrade computer hardware and software (including operating systems) in order to facilitate rapid accessing of online information.*

Objective: Each year, the number of customers utilizing the library web page to access information about the library, its service and programs will increase by 10% annually.

Library

- *The web site will be evaluated and modified as necessary in order to ensure patrons are able to find the information needed during virtual visits just as they would during an in-person visit to the library.*

5. Be a Well Informed Citizen: Local, national, and world affairs. Residents will have the information they need to support and promote democracy, to fulfill their civic responsibilities at the local, state, and national levels, and to fully participate in community decision-making.

Goal: Flagler County Public Library will ensure the residents have access to information, programs and service that will promote participation in community activities.

Objective: Each year, the number of customers utilizing the E-Government resources will increase by 10% annually.

- *Provide E-Government brochures for both facilities and continue to maintain web page with E-Government resources.*

Goal: The library will provide immigrants moving to the community with information to prepare these individuals to become well-informed and active citizens of the United States.

Objective: Annually 80% of customers surveyed will indicate the materials and programs being offered are responsive to the needs of the immigrant population in the community.

- *Create brochures with list of citizenship informational websites as well as resources available within the library.*
- *Purchase materials in various formats to include: citizenship resources, English language instructional materials and fiction in foreign languages.*

6. Visit a Comfortable Place: Physical and virtual spaces. Residents will have safe and welcoming physical places to meet and interact with others or to sit quietly and read and will have open and accessible virtual spaces that support networking.

Goal: The library will ensure both facilities inside and outside are clean, attractive, safe, and promote a positive experience for the public to enjoy.

Objective: Provide a well-maintained facility that will increase the number of patron visits annually by 5%.

- *In coordination with the county General Services Department, continue on-going program to ensure both facilities are well maintained.*

Goal: Provide a more efficient and effective organizational structure and quality customer service to ensure positive and enjoyable library visits.

Objective: Annually, more than 50% of customers surveyed will indicate that the number of staff was more than adequate to provide quality customer service.

- *Work to develop staffing levels as indicated in the Florida Public Library Standards 2006 revision.*

Library

Flagler County Public Library provides more than 30 different products and services to all residents regardless of age, race, ethnic, and financial backgrounds. The Library acts as the heart of this community with more than 56,000 registered borrowers. Registering to vote, voting, tax preparation, filing passport applications and passport photos and now the library offers an e-book service. The library is a one stop shopping center or an "edutainment complex". The Library contributes to quality of life by providing the resources to inform educate and entertain the public. This allows each person the ability to redistribute their money they would have spent on books, movies, music, Internet and other forms of entertainment to areas of more importance such as gas, food, home and medicines. When you take into consideration the overall savings to each household as a result of the existence of the Public Library there would be a large return on investment.

2013 Service Statistics

- ❖ Circulated 443,261 collection items saving residents more than \$6,600,000 if they were to purchase items themselves.
- ❖ Provided service to 310,862 persons who visited the library.
- ❖ Answered 40,798 reference and informational questions asked by citizens and visitors.
- ❖ Provided 65,416 public Internet workstation sessions to citizens and visitors.
- ❖ Borrowed 721 books from other libraries (interlibrary loan) for use by local patrons and loaned 698 books to other libraries for use by their patrons.
- ❖ Registered 271 persons to vote.
- ❖ Volunteers contributed 14,204 service hours saving more than \$213,000 in personnel expenses.
- ❖ Presented 508 programs for children, teens and adults in which approximately 18,000 patrons attended.
- ❖ More than 4100 patrons using wireless annually.
- ❖ Processed more than 1,700 passport applications and took more than 1,300 photos.

Flagler County Board of County Commissioners
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LIBRARY SUMMARY

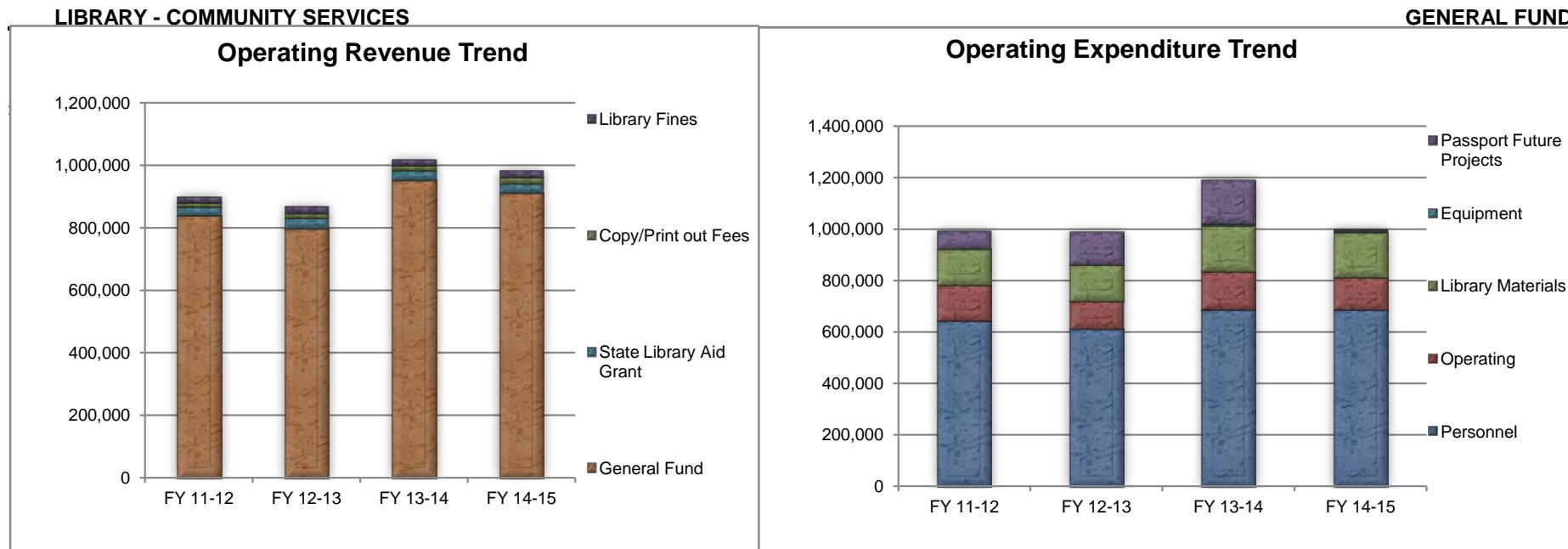
GENERAL FUND

DESCRIPTION		ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)
Revenues						
Library Fines		18,930	19,178	18,000	22,000	4,000
Card Fees		3,385	3,721	3,500	5,000	1,500
Copy/Print out Fees		14,190	14,752	14,800	18,700	3,900
State Library Aid Grant		27,074	31,659	29,919	28,523	(1,396)
Passport Revenue		21,267	0	13,120	6,000	(7,120)
Omni Copy Fees		980	1,995	1,200	1,200	0
Donations		0	1,472	0	0	0
General Fund		883,536	846,795	1,009,964	996,825	(13,139)
Total Revenues		969,362	919,572	1,090,503	1,078,248	(12,255)
Expenses						
Palm Coast Library		923,339	871,389	1,033,460	993,040	(40,420)
Bunnell Library		46,023	48,183	57,043	85,208	28,165
Total Expenses		969,362	919,572	1,090,503	1,078,248	(12,255)
						Overall Expense Reduction: -1.12%
Revenues vs. Expenses		0	0	0	0	0
Personnel Summary -Positions						
Palm Coast Library		15.60	15.60	15.65	15.75	0.10
Bunnell Library		0.60	0.60	0.60	1.35	0.75
Total Positions		16.20	16.20	16.25	17.10	0.85

Flagler County Board of County Commissioners
FY 2014-2015

LIBRARY - COMMUNITY SERVICES						GENERAL FUND	
Fund 001	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	
		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
Dept 3400	Revenues						
334.71-00	State Library Aid Grant	27,074	31,659	29,919	28,523	(1,396)	
341.95-01	Passport Revenue	21,267	0	13,120	6,000	(7,120)	Passport revenue shown here to the extent used. Unused Passport
347.10-01	Card Fees	3,385	3,721	3,500	5,000	1,500	revenue is shown in Reserves.
347.10-xx	Copy/Print out Fees/Processing Fee	14,190	14,752	14,800	18,700	3,900	
352.00-00	Library Fines	18,930	19,178	18,000	22,000	4,000	
369.90-00	Omni Copy and Fax Fees	980	1,995	1,200	1,200	0	
366.03-00	Donations	0	1,472	0	0	0	
	General Fund	837,513	798,612	952,921	911,617	(41,304)	
	TOTAL LIBRARY REVENUES	923,339	871,389	1,033,460	993,040	(40,420)	
	Expenses						
571.10-12	Regular Salaries	462,056	443,227	481,374	477,741	(3,633)	Decrease due to reorganization of Staff
572.10-xx	Other Salaries & Wages/Overtime	174	699	1,000	1,000	0	
571.10-xx	Employee Benefits	182,376	166,536	204,658	209,721	5,063	Personnel Expense Increase/Decrease:
	Total Personnel Expenses	644,606	610,462	687,032	688,462	1,430	0.21%
571.34-10	Other Contracted Services	25,980	5,441	5,900	7,400	1,500	
4010, 5501	Travel/Training	462	450	6,674	430	(6,244)	CISCO training for new computers 1/2 in PASSPORT
4110, 4120	Communications Recurring	11,785	5,716	4,668	4,668	0	
571.42-01	Postage Expense	2,874	2,984	3,000	3,000	0	
571.43-10	Utilities Expense	61,120	62,746	65,460	65,700	240	
571.44-10	Rentals & Leases	637	637	650	650	0	
571.46-10	Building/Equipment Repairs	288	0	26,173	1,500	(24,673)	Lighting
571.46-30	Maintenance Agreements	11,621	15,758	13,853	17,330	3,477	
571.46-40	Small Tools & Equipment	0	2	250	250	0	
571.47-10	Printing & Binding	1,500	468	2,000	2,300	300	
571.49-15	Advertising	131	0	150	150	0	
571.51-10	Office Supplies	4,520	3,188	4,500	4,500	0	
571.51-11	Office Equip under \$1000	2,284	265	550	680	130	
571.52-12	Other Operating Expenses	12,678	11,562	12,500	13,500	1,000	
571.52-30	Data Processing Software	1,079	553	1,600		(1,600)	
571.54-10	Publications/Memberships	1,255	1,130	1,360	1,360	0	
54-20,55-01	Conference/Seminar Registration	140	0	140	160	20	Operating Expense Increase/Decrease:
	Total Operating Expenses	138,354	110,900	149,428	123,578	(25,850)	-17.30%
571.63-10	Improvements Other Than Bldgs	0	10,500	12,000	0	(12,000)	
571.64-10	Equipment	0	0	10,000	6,000	(4,000)	Library document station
571.66-10	Library Materials	140,379	139,527	175,000	175,000	0	
	Total Capital Expenses	140,379	150,027	197,000	181,000	(16,000)	
							Total Expense Increase/Decrease
	TOTAL LIBRARY EXPENSES	923,339	871,389	1,033,460	993,040	(40,420)	-3.91%

Flagler County Board of County Commissioners
FY 2014-2015



NOTE FOR GRAPH

General Fund are sources not specific to this division. The largest source is ad valorem taxes. Passport services established and included as a revenue stream

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary -Positions				
Library Director	1.00	1.00	1.00	1.00
Librarian I	2.70	2.75	0.75	0.85 *
Librarian II	0.00	0.00	2.00	2.00
Library Assistant II	4.40	4.40	4.40	4.40
Library Assistant I	6.50	5.50	6.50	6.50
Custodian I	0.00	0.00	0.00	0.00
Staff Assistant III	1.00	1.00	1.00	1.00
Total Positions	15.60	14.65	15.65	15.75

* Librarian I position transferred from Law Library

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
State Library Aid Grant	27,074	31,659	29,919	28,523
Library Card Fees	3,385	3,721	3,500	5,000
Copy/Print out Fees	15,170	16,747	16,000	19,900
Library Fines	18,930	19,178	18,000	22,000
Passport Revenue	21,267	0	13,120	6,000
Donations	0	1,472	0	0
General Fund	837,513	798,612	952,921	911,617
	923,339	871,389	1,033,460	993,040
Expenses				
Personnel	644,606	610,462	687,032	688,462
Operating	138,354	110,900	149,428	123,578
Improvements Other Than Bldgs	0	10,500	12,000	0
Equipment	0	0	10,000	6,000
Library Materials	140,379	139,527	175,000	175,000
	923,339	871,389	1,033,460	993,040

Flagler County Board of County Commissioners
FY 2014-2015

BUNNELL LIBRARY - COMMUNITY SERVICES

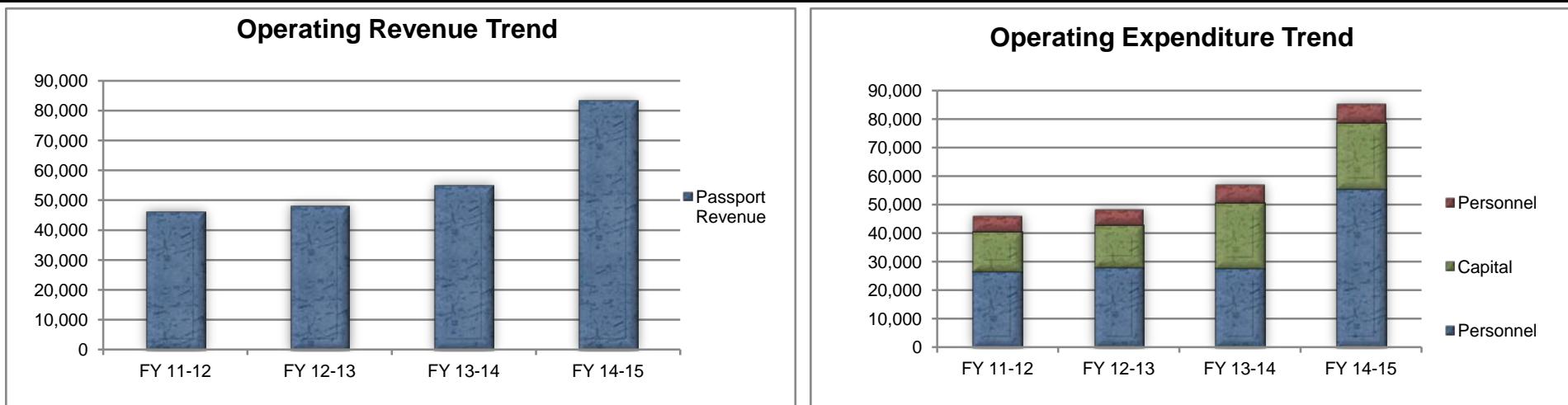
GENERAL FUND

Fund 001 Dept 3401	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
	Passport Revenue	0	0	2,000	2,000	0	
	General Fund	46,023	48,183	55,043	83,208	28,165	
	TOTAL REVENUES	46,023	48,183	57,043	85,208	28,165	
Expenses							
571.10-12	Regular Salaries	19,157	20,342	19,636	38,220	18,584	Portion of Librarian I position moved from Law Library
571.10-xx	Employee Benefits	7,381	7,680	8,016	17,327	9,311	
	Total Personnel Expenses	26,538	28,022	27,652	55,547	27,895	
571.34-10	Other Contracted Services	119	119	200	200	0	
4110, 4120	Communications	1,128	416	295	295	0	
571.43-10	Utilities Expense	4,132	4,206	4,176	4,716	540	
571.44-10	Rentals & Leases	70	70	70	70	0	
571.46-10	Building/Equipment Repairs	0	0	250	250	0	
571.46-30	Maintenance Agreements	0	215	300	300	0	
571.46-40	Small Tools & Equipment	0	0	200	200	0	
571.51-11	Office Equipt under \$1,000	30	264	200	200	0	
571.52-12	Other Operating Expenses	70	35	0	250	250	
571.52-30	Data Processing Software	0	119	700	180	(520)	
	Total Operating Expenses	5,549	5,444	6,391	6,661	270	
571.64-10	Capital Equipment	0	0	2,000	2,000	0	Shelving funded by Passport revenue
571.66-10	Library Materials	13,936	14,717	21,000	21,000	0	
	Total Capital Expenses	13,936	14,717	23,000	23,000	0	
	TOTAL EXPENSES	46,023	48,183	57,043	85,208	28,165	Overall Expense Increase/Decrease: 49.38%

Flagler County Board of County Commissioners
FY 2014-2015

BUNNELL LIBRARY - COMMUNITY SERVICES

GENERAL FUND



NOTE FOR GRAPH

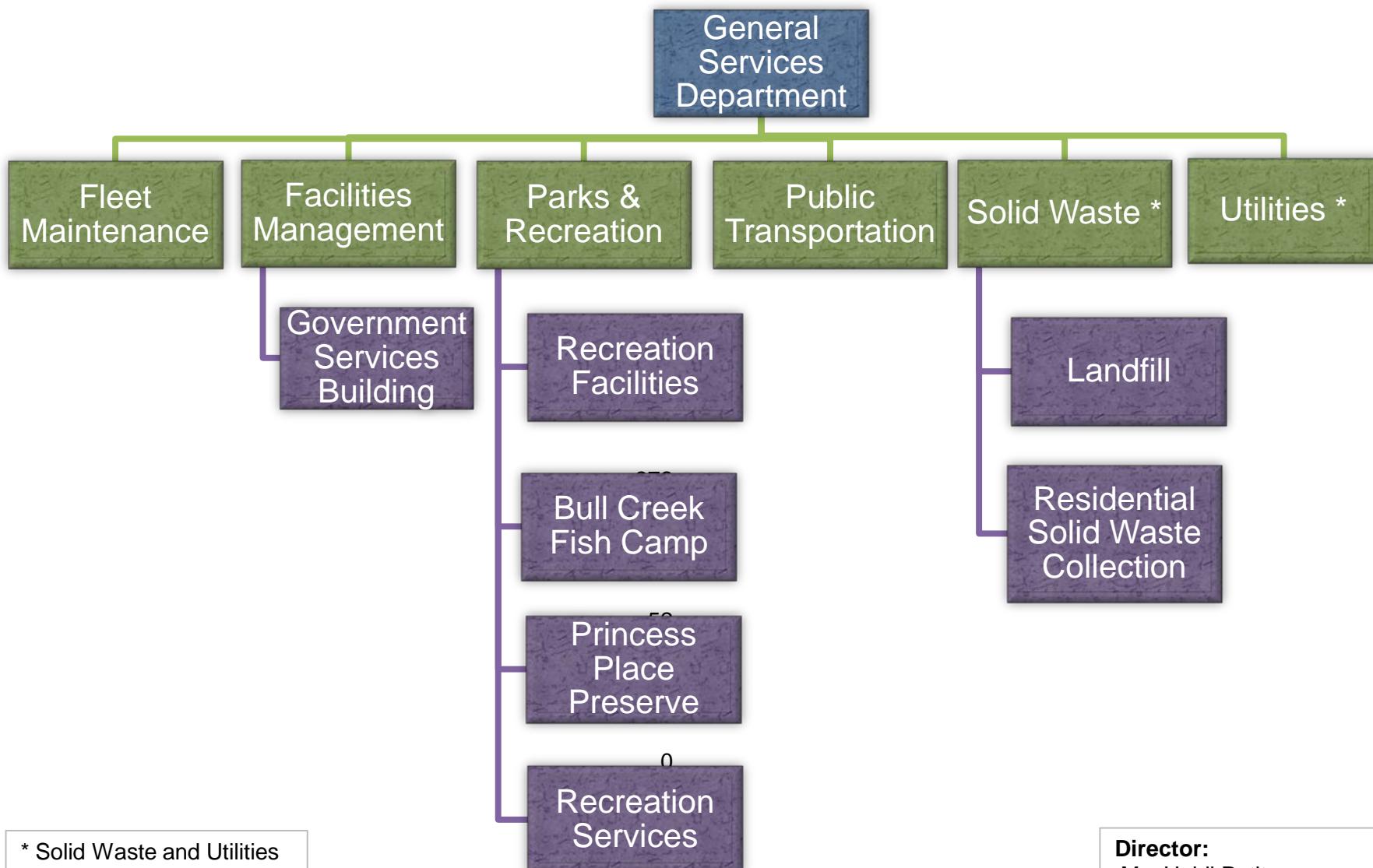
General Fund are sources not specific to this division. The largest source is ad valorem taxes.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary - Positions				
Library Assistant II	0.60	0.60	0.60	0.60
Librarian I	0.00	0.00	0.00	0.15 *
Library Assistant I	0.00	0.00	0.00	0.60
Total Positions	0.60	0.60	0.60	1.35

* Librarian I position transferred from Law Library

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund	46,023	48,183	55,043	83,208
Passport Revenue	0	0	2,000	2,000
	46,023	48,183	57,043	85,208
Expenses				
Personnel	26,538	28,022	27,652	55,547
Operating	5,549	5,444	6,391	6,661
Capital	13,936	14,717	23,000	23,000
	46,023	48,183	57,043	85,208

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* Solid Waste and Utilities funding is shown within the Enterprise/Non General Section of the document

Director:
Ms. Heidi Petito
1769 E. Moody Blvd.
Bunnell, FL 32110
(386) 313-4185

Flagler County Board of County Commissioners
FY 2014-2015

GENERAL SERVICES SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-
Revenues					
General Fund	4,194,462	4,599,507	5,118,338	5,323,170	204,832
Facilities Management Staff Time	110,626	86,452	184,000	108,000	(76,000)
Fleet Admin Fee on Fuel	19,913	20,058	28,050	20,000	(8,050)
Fleet Maintenance Charges	160,868	152,199	180,000	155,000	(25,000)
GSB-School Board Contribution	223,279	221,294	220,000	241,000	21,000
GSB-City of Bunnell	0	7,555	7,500	0	(7,500)
Public Transportation	1,448,402	1,304,018	1,171,444	1,365,029	193,585
Princess Place Creekside Festival Donations	4,278	6,925	4,500	4,500	0
Rec Facilities Parks Maintenance Trust	9,769	987	20,000	20,000	0
Recreation Facilities Camping Fees	11,776	13,277	10,000	12,000	2,000
Recreation Fees/Facilities Usage	46,300	47,215	46,000	46,000	0
Bull Creek Fish Camp	76,682	91,684	79,876	69,642	(10,234)
Carver Gym Donations/Fundraisers	35,000	25,000	34,000	35,000	1,000
Vessel Registration	32,952	32,922	34,000	30,000	(4,000)
Carry Forward-Vessel Registration	119,808	136,939	34,551	45,366	10,815
Total Revenues	6,494,115	6,746,032	7,172,259	7,474,707	302,448
Expenditures					
General Services Administration	278,654	290,164	369,669	367,215	(2,454)
Fleet Maintenance	385,779	498,395	747,002	755,684	8,682
Facilities Management	1,822,555	1,789,027	2,131,357	2,050,474	(80,883)
Government Services Building	601,682	571,664	671,550	662,550	(9,000)
Public Transportation	1,755,503	1,843,990	1,532,253	1,866,828	334,575
Parks & Recreation	1,513,004	1,590,331	1,720,428	1,771,956	51,528
	6,357,177	6,583,571	7,172,259	7,474,707	302,448
Revenues vs. Expenditures	136,938	162,462	0	0	0
Personnel Summary - Positions					
General Services Administration	4.50	4.50	5.50	5.00	(0.50)
Fleet Management	6.00	9.00	9.00	9.00	0.00
Facilities Management	25.00	25.00	28.00	28.00	0.00
Public Transportation	23.50	27.80	28.30	28.30	0.00
Parks & Recreation	19.50	16.50	17.50	20.50	3.00
Total Positions	78.50	82.80	88.30	90.80	2.50

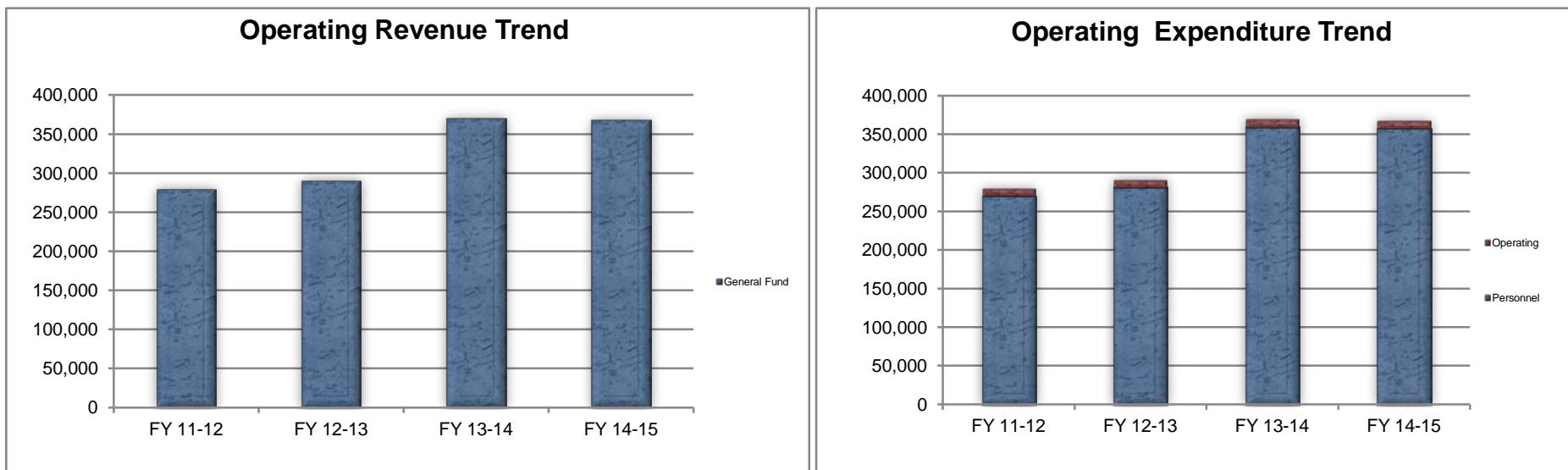
Flagler County Board of County Commissioners
FY 2014-2015

ADMINISTRATION - GENERAL SERVICES						GENERAL FUND	
Fund 001 Dept 0230	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGE +/(−)	COMMENTS
Revenues							
	General Fund	278,654	290,164	369,669	367,215	(2,454)	
	TOTAL REVENUES	278,654	290,164	369,669	367,215	(2,454)	
Expenditures							
519.10-12	Regular Salaries	207,110	215,906	263,704	260,373	(3,331)	
519.10-xx	Employee Benefits	62,590	64,638	95,215	96,087	872	
	Total Personnel Expenditures	269,700	280,544	358,919	356,460	(2,459)	
519.34-10	Other Contracted Services	0	185	0	0	0	
519.41-10	Communications	2,264	1,715	2,350	2,350	0	
519.42-01	Postage Expense	92	177	200	200	0	
519.44-10	Rentals & Leases	0	0	0	455	455	
519.45-20	Vehicle Insurance	588	552	650	700	50	
519.45-60	Other Insurance & Bonds	0	109	0	0	0	
519.46-20	Vehicle Repair	539	272	900	900	0	
519.46-30	Maintenance Agreements	1,709	1,716	1,800	1,800	0	
519.46-40	Small Tools & Equipment	3	0	100	100	0	
519.47-10	Printing & Binding	0	392	100	150	50	
519.51-10	Office Supplies	79	1,148	600	600	0	
519.51-11	Office Equipment under \$1,000	200	52	200	300	100	
519.51-20	Data Processing Supplies	0	0	100	0	(100)	
519.52-10	Gas, Oil & Lubricants	3,450	3,173	3,200	3,200	0	
519.52-12	Other Operating Expenses	0	167	0	0	0	
519.52-20	Clothing & Wearing Apparel	0	(62)	550	0	(550)	
519.52-30	Data Processing Software	30	0	0	0	0	
519.54-10	Publications/Memberships	0	24	0	0	0	
	Total Operating Expenditures	8,954	9,620	10,750	10,755	5	
	TOTAL EXPENDITURES	278,654	290,164	369,669	367,215	(2,454)	
Personnel Summary -Positions							
	General Services Director	1.00	1.00	1.00	1.00	0.00	
	Asst Gen Services Director	1.00	1.00	1.00	1.00	0.00	
	Sr. Chief of Trades	0.00	0.00	1.00	1.00	0.00	
	Administrative Assistant	1.00	1.00	1.00	1.00	0.00	
	Accounting Clerk	1.00	1.00	1.00	1.00	0.00	
	Grants Land Mgt Coordinator	0.00	0.00	0.00	0.00	0.00	
	Receptionist	0.50	0.50	0.50	0.00	-0.50	transferred to Emergency Management
	Total Positions	4.50	4.50	5.50	5.00	-0.50	

Flagler County Board of County Commissioners
FY 2014-2015

ADMINISTRATION - GENERAL SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund	278,654	290,164	369,669	367,215
	278,654	290,164	369,669	367,215
Expenditures				
Personnel	269,700	280,544	358,919	356,460
Operating	8,954	9,620	10,750	10,755
	278,654	290,164	369,669	367,215

Fleet Management

The Fleet Management Division provides support to all departments of the County (including the Flagler County Sheriff's Office) by maintaining and repairing all vehicles and equipment in a timely and cost effective manner.

The Fleet Management Division assists with specifications for new equipment, fleet standardization and vehicle purchases, as well maintaining the County's fuel system.

Annually, over 450,000 gallons of fuel are dispersed to the County's fleet.

The Fleet Management Division receives approximately 2,100 service requests and provides maintenance and repairs for 625 County vehicles and pieces of equipment.

Types of Equipment Maintained by Fleet Management include:

- ❖ Emergency Preparedness – Fire Engines (9), Ladder Truck, Ambulances (9), Mini-pumper Attack Trucks (6), All-terrain Wildland Firefighting Apparatus/Woods Trucks (6), Water Tanker Trucks (5), Specialized Wildland Firefighting Equipment/Skidder (1)
- ❖ Law Enforcement – Marked and Unmarked Units (260), Marine Patrol Boats (2), Motorcycles (9), RV Mobile Command (1), SWAT Vehicles (3)
- ❖ Road Equipment – Excavators (2), Loaders (8), Motorgraders (2), Dozers (5), Dump Trucks (12)
- ❖ Public Transportation – Buses (30), Minivans (5), Passenger Vehicles (3)
- ❖ Other Vehicles – Fuel Truck (1), Passenger Vehicles (27), Light Duty Trucks (31), Heavy Duty Trucks (46), Trailers (20), Utility Vehicles (7)

Primary Functions

- ❖ Provides repairs and maintenance services for 625 vehicles and large equipment.
- ❖ Provides repairs and maintenance services for 74 pieces of small engine equipment.
- ❖ Performs an average of 2,100 of fleet service requests annually.
- ❖ Performs quarterly preventative maintenance to all County equipment.
- ❖ Provides, maintains and repairs the County's fueling system (Fuel Master).
- ❖ Maintains service records on all County equipment.
- ❖ Prepares specifications for new equipment and vehicle purchases.
- ❖ Provides annual safety inspections of all County vehicles and equipment.
- ❖ Provides a mobile fuel and service truck 248 days a year.

Flagler County Board of County Commissioners
FY 2014-2015

FLEET MANAGEMENT - GENERAL SERVICES

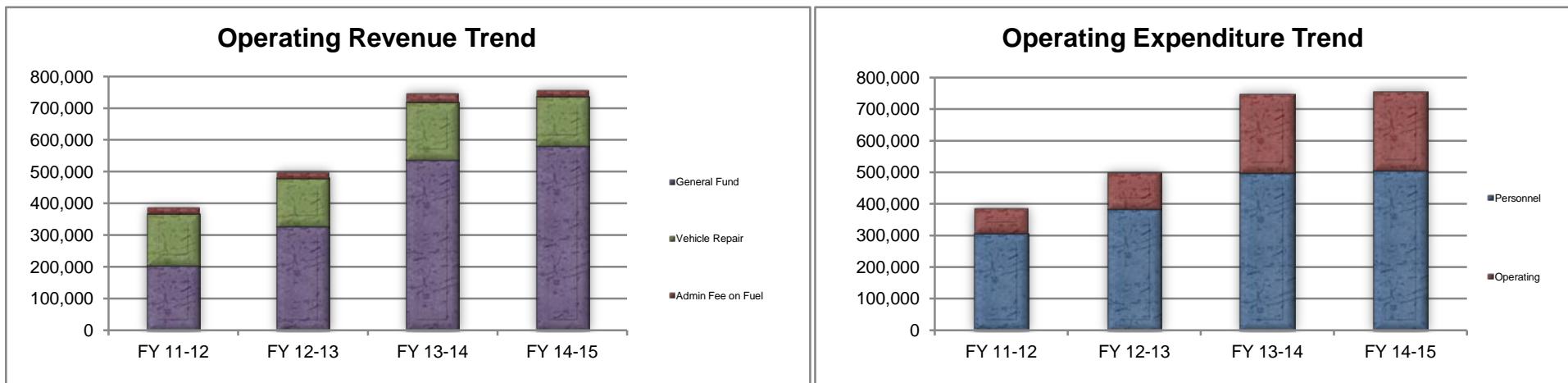
GENERAL FUND

Fund 001 Dept 1410	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
369-01-00	Admin Fee on Fuel	19,913	20,058	28,050	20,000	(8,050)	
369.43-00	Fleet Maintenance Charges	160,868	152,199	180,000	155,000	(25,000)	
	General Fund - Collision Insurance Reimb	0	0	20,000	3,500	(16,500)	Sheriff's Vehicles
	General Fund	204,998	326,138	518,952	577,184	58,232	Increase was formerly in Sheriff's budget
	TOTAL REVENUES	385,779	498,395	747,002	755,684	8,682	
Expenditures							
519.10-12	Regular Salaries	222,806	279,456	352,068	356,778	4,710	
519.10-14	Overtime	3,607	3,615	5,500	5,500	0	
519.10-xx	Employee Benefits	80,701	99,464	139,343	142,863	3,520	
	Total Personnel Expenditures	307,114	382,535	496,911	505,141	8,230	
519.31-10	Professional Services	0	0	90	90	0	
519.34-10	Other Contracted Services	2,644	6,045	4,810	9,460	4,650	Guardian fuel tech & FCSO fire extinguishers
519.40-10	Travel Expenses	135	1,228	700	0	(700)	
4110, 4120	Communications	2,324	2,579	3,177	3,177	0	
519.42-01	Postage	17	0	30	30	0	
519.44-10	Rentals & Leases	3,347	3,644	3,640	5,442	1,802	Renting verses purchasing uniforms
519.45-20	Vehicle Insurance	1,513	1,464	1,514	1,514	0	
519.46-10	Building/Equipment Repairs	7,682	4,576	4,000	4,000	0	
519.46-20	Vehicle Repair	6,602	70,043	196,420	196,420	0	
519.46-30	Maintenance Agreements	2,877	2,877	3,000	3,000	0	
519.46-40	Small Tools & Equip	2,514	1,946	6,780	3,000	(3,780)	
519.47-10	Printing & Binding	419	666	100	100	0	
519.49-10	Other Current Charges	0	50	50	50	0	
519.49-15	Advertising	0	0	100	100	0	
519.51-10	Office Supplies	173	242	480	300	(180)	
519.51-11	Office Equipment	139	(128)	500	500	0	
519.52-10	Gas, Oil, & Lubricants	45,109	14,608	17,040	17,040	0	
519.52-12	Other Operating Expenses	1,630	3,584	2,520	2,520	0	
519.52-20	Clothing & Wearing Apparel	340	1,836	3,240	900	(2,340)	Decrease due to rental fees for uniforms
519.52-30	Data Processing Software	1,200	0	1,400	1,400	0	
519.54-10	Publications/Memberships	0	600	500	500	0	
519.55-01	Training/Educational Cost	0	0	0	1,000	1,000	
	Total Operating Expenditures	78,665	115,860	250,091	250,543	452	
	TOTAL EXPENDITURES	385,779	498,395	747,002	755,684	8,682	Overall Expense Increase/Decrease: 1.16%

Flagler County Board of County Commissioners
FY 2014-2015

FLEET MANAGEMENT - GENERAL SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes. Staff time is earned through Transportation repairs.

UNITS OF MEASUREMENT

- 1) Perform 90% of preventive maintenance services on same day
- 2) Complete service checks on vehicles and equipment twice a year
- 3) Average less than two hours per vehicle repair

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Admin Fee on Fuel	19,913	20,058	28,050	20,000
Vehicle Repair	160,868	152,199	180,000	155,000
General Fund	204,998	326,138	538,952	580,684
	385,779	498,395	747,002	755,684
Expenditures				
Personnel	307,114	382,535	496,911	505,141
Operating	78,665	115,860	250,091	250,543
	385,779	498,395	747,002	755,684

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary - Positions				
Fleet Services Coordinator	1.00	1.00	1.00	1.00
Service Mechanic	2.00	1.00	1.00	1.00
Mechanic I	0.00	2.00	2.00	2.00
Mechanic II	1.00	1.00	1.00	1.00
Mechanic II/Service Advisor	0.00	1.00	1.00	1.00
Mechanic II EVT	1.00	1.00	1.00	1.00
Mechanic II TVT	1.00	1.00	1.00	1.00
Mechanic III	0.00	1.00	1.00	1.00
Total Positions	6.00	9.00	9.00	9.00

Facilities Management

The Facilities Management Division maintains 55 County owned/operated buildings, including the Government Services Building, Justice Center/Courthouse, Sheriff's Office and Jail Complex, Emergency Operations Center, all fire stations, libraries and other administration buildings. Duties performed at these buildings include preventative and corrective maintenance such as electrical, plumbing, air conditioning, carpentry, painting, grounds care and janitorial work. A computerized work order system records all service activities, creating a service history on each facility to enable planning for future needs.

Primary Functions

- ❖ Maintain approximately 600,000 square feet of County facilities.
- ❖ Maintain 203 air conditioning units, 4 chillers, 23 generators and 13 ice machines.
- ❖ Maintain approximately 200 acres of grounds and roadway rights-of-way throughout the County.
- ❖ Maintain approximately 25 miles of sidewalk along State Road A1A and Colbert Lane.
- ❖ Perform in-house and coordinate contractual electrical, plumbing, air conditioning and minor construction for all County facilities.
- ❖ Provide remodeling and renovation services for all County facilities.
- ❖ Provide facility assessment of all County owned and operated facilities.
- ❖ Provide staff support and expertise for capital construction and other County projects.
- ❖ Provide long range capital planning services and assist with construction cost estimates for all new County projects.

Flagler County Facilities Maintained

- ❖ Government Services Building (GSB) – County Offices
- ❖ Kim Hammond Judicial Center
- ❖ Emergency Operations Center
- ❖ General Services and Public Works Building
- ❖ Employee Health Clinic
- ❖ Inmate Facility
- ❖ Sheriff's Office Headquarters
- ❖ Flagler County Public Library
- ❖ Sally's Safe Haven
- ❖ Health Department
- ❖ Agricultural Center
- ❖ Cattlemen's Hall
- ❖ Social Services Office
- ❖ David Siegel Adult Day Care Center
- ❖ 6 Fire Stations
- ❖ Airport Building
- ❖ Historic Courthouse
- ❖ Community Centers
- ❖ Other miscellaneous properties owned by Flagler County

Flagler County Board of County Commissioners
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FACILITIES MANAGEMENT - GENERAL SERVICES

GENERAL FUND

Fund 001 Dept 1413	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
341.92-00 Staff Time							
		110,626	86,452	184,000	108,000	(76,000)	GSB maint., Airport cleaning, Justice Center painting
General Fund		1,711,929	1,702,575	1,947,357	1,942,474	(4,883)	
TOTAL REVENUES		1,822,555	1,789,027	2,131,357	2,050,474	(80,883)	
Expenditures							
519.10-12 Regular Salaries							
		712,802	719,380	809,431	840,005	30,574	Position added back that was currently missing from count
519.10-14 Overtime		28,828	28,913	17,000	17,000	0	
519.10-xx Employee Benefits		301,593	314,239	397,404	410,477	13,073	
Total Personnel Expenditures		1,043,223	1,062,532	1,223,835	1,267,482	43,647	
519.31-10 Professional Services		0	0	135	135	0	
519.34-10 Other Contracted Services		188,967	172,238	200,000	195,800	(4,200)	
4010, 5501 Travel/Training		832	576	350	350	0	
4110, 4120 Communications		7,490	8,185	11,020	10,540	(480)	
519.42-01 Postage		637	7	500	500	0	
519.43-10 Utilities Expense		94,378	92,816	98,580	98,580	0	
519.44-10 Rentals & Leases		2,701	4,544	3,000	8,600	5,600	
519.45-20 Vehicle Insurance		6,997	7,664	7,680	9,100	1,420	Additional jail and fire station repairs based on history
519.46-10 Building/Equipment Repairs		185,057	150,117	176,450	173,350	(3,100)	
519.46-20 Vehicle Repair		31,589	28,763	33,500	33,500	0	
519.46-30 Maintenance Agreements		61,698	62,565	50,732	57,322	6,590	
519.46-40 Small Tools & Equipment		34,645	26,036	35,000	33,000	(2,000)	
519.47-10 Printing & Binding		2,887	0	2,700	2,700	0	
519.49-10 Other Current Charges		1,975	1,350	1,200	950	(250)	
519.49-14 Landfill Tipping Fees		60	0	500	500	0	
519.49-15 Advertising		155	71	150	150	0	
519.51-10 Office Supplies		2,626	1,260	2,400	2,400	0	
519.51-11 Office Equipment		1,088	5,675	1,200	1,200	0	
519.52-10 Gas, Oil & Lubricants		51,101	68,258	60,150	60,150	0	
519.52-12 Other Operating Expenses		40,762	55,364	46,800	56,300	9,500	
519.52-20 Clothing & Wearing Apparel		10,035	2,216	8,105	1,865	(6,240)	
5120, 5230 Data Processing Supplies/Software		286	0	0	0	0	
519.54-10 Publications/Memberships		605	24	0	0	0	
Total Operating Expenditures		726,571	687,729	740,152	746,992	6,840	

Flagler County Board of County Commissioners
FY 2014-2015

FACILITIES MANAGEMENT - GENERAL SERVICES

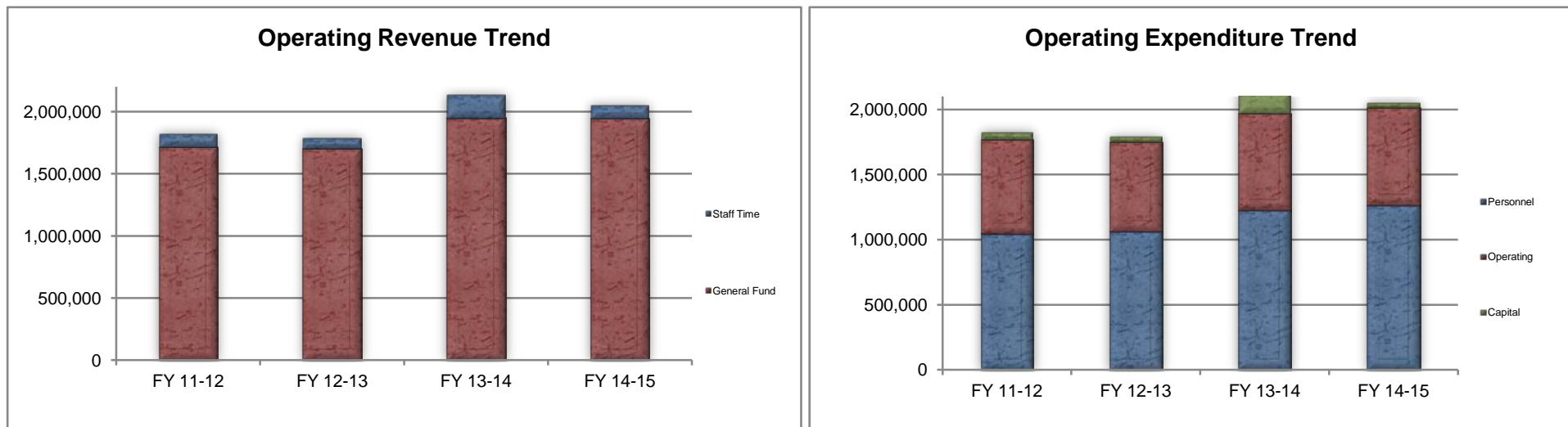
GENERAL FUND

						COMMENTS
	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)
Expenditures (continued):						
519.62-10	Buildings	0	10,995	0	0	0
519.63-10	Improvements other than Buildings	0	16,975	0	0	0
519.64-10	Equipment	52,761	10,796	167,370	36,000	(131,370)
	Total Capital Expenditures	52,761	38,766	167,370	36,000	(131,370)
	TOTAL EXPENDITURES	1,822,555	1,789,027	2,131,357	2,050,474	(80,883)
CAPITAL EQUIPMENT						
	Replacement computer for Energy Plant Off				1,000	
NEW CAPITAL EQUIPMENT						
	Trailer for portable generators (150/80 KW)				7,000	
	Earth Ground Resistance Tester				4,000	
REPLACEMENT VEHICLES						
	2003 Chevy Malibu			24,000		Replacement Vehicle
	Total Capital Equipment			-	36,000	Ford Cargo/Util Van (Transit van)
	TOTAL EXPENDITURES	1,822,555	1,789,027	2,131,357	2,050,474	(80,883)
		ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)
Personnel Summary -Positions						
	Chief of Trades/Construction	1.00	1.00	1.00	1.00	0.00
	Tradesworker IV	4.00	4.00	4.00	4.00	0.00
	Tradesworker III	3.00	3.00	5.00	5.00	0.00
	Tradesworker II	2.00	1.00	2.00	2.00	0.00
	Tradesworker I	0.00	1.00	1.00	1.00	0.00
	Head Custodian	2.00	2.00	2.00	2.00	0.00
	Custodian I	9.00	9.00	9.00	9.00	0.00
	Crew Leader II	0.00	0.00	0.00	0.00	0.00
	HVAC Technician	3.00	3.00	3.00	3.00	0.00
	Chief of Trades/Facilities	1.00	1.00	1.00	1.00	0.00
	Custodian/Maintenance Technician I	0.00	0.00	0.00	0.00	0.00
	Total Positions	25.00	25.00	28.00	28.00	0.00

Flagler County Board of County Commissioners
FY 2014-2015

FACILITIES MANAGEMENT - GENERAL SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes. Staff time is earned through project management of capital projects.

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Staff Time	110,626	86,452	184,000	108,000
General Fund	1,711,929	1,702,575	1,947,357	1,942,474
	1,822,555	1,789,027	2,131,357	2,050,474
Expenditures				
Personnel	1,043,223	1,062,532	1,223,835	1,267,482
Operating	726,571	687,729	740,152	746,992
Capital	52,761	38,766	167,370	36,000
	1,822,555	1,789,027	2,131,357	2,050,474

Government Services Building

Effective September 8, 2005, The Flagler County Board of County Commissioners and the School Board of Flagler County entered into an interlocal agreement for the ownership, construction, use and operation of an administrative office facility.

The ownership interests of the participants as of the effective date of this agreement are the Board of County Commissioners 55.8% and the School Board 44.2%. The participants share equally all items of operating costs, obligation and liability incurred in connected with the use, equipping, operation, maintenance, repair, removal and replacement of the common areas. Each participant is solely responsible for all cost and expense to occupy, use, furnish, equip, operate, maintain, repair and replace its office space. The operating budget and expense billings for the Government Services Building are prepared and maintained by the General Services Department.

- ❖ Location: 1769 E. Moody Blvd., Building 2, Bunnell, Fl.
- ❖ Occupied by the Board of County Commissioners departments, Tax Collector, Property Appraiser, Supervisor of Elections, and School Board Administrative offices.
- ❖ Construction completed December 2006.
- ❖ Flagler County Facilities maintains the building which includes overseeing the grounds maintenance of the complex and invoices the School Board for appropriate share.
- ❖ Flagler County insures the property and invoices the School Board for appropriate share.
- ❖ Operating costs shared 55.8/44.2.
- ❖ Cafeteria is managed by the School Board.

Flagler County Board of County Commissioners
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GOVERNMENT SERVICES BUILDING (GSB) - GENERAL SERVICES

GENERAL FUND

Fund 001 Dept 0250	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
337.10-01	GSB-School Board Contribution	223,279	221,294	220,000	241,000	21,000	School Board portion of GSB maintenance
337.10-03	GSB-City of Bunnell	0	7,555	7,500	0	(7,500)	City of Bunnell portion of GSB maintenance
	General Fund	378,403	342,815	444,050	421,550	(22,500)	
	TOTAL REVENUES	601,682	571,664	671,550	662,550	(9,000)	
Expenditures							
519.34-10	Other Contracted Services	73,684	68,213	72,630	72,630	0	
519.34-20	Common HVAC, Bldg & Ground Maint.	92,005	77,466	100,000	100,000	0	
519.41-10	Communications Recurring	826	928	1,020	1,020	0	Phone lines for elevators & security system
519.43-10	Utilities Expense	236,682	226,677	255,400	255,400	0	
519.45-10	General Liability Insurance	118,218	0	0	0	0	
519.45-30	Property/Casualty Insurance	0	128,122	128,200	128,200	0	GSB & Chiller Plant
519.46-10	Building/Equipment Repairs	14,266	8,023	21,500	30,400	8,900	
519.46-30	Maintenance Agreements	41,930	49,500	68,400	55,100	(13,300)	
519.46-40	Small Tools & Equipment	169	655	1,000	1,000	0	
519.49-10	Other Current Charges/Oblig	0	0	300	300	0	
519.51-11	Office Equipment	0	1,796	0	1,500	1,500	
519.52-10	Gas, Oil, Lubricants	3,073	1,787	3,100	2,000	(1,100)	Fuel for generators
519.52-12	Other Operating Expenses	18,389	5,049	20,000	15,000	(5,000)	
	Total Operating Expenditures	599,242	568,216	671,550	662,550	(9,000)	
519.64-10	Equipment	2,440	3,448	0	0	0	
	Total Capital Expenditures	2,440	3,448	0	0	0	
	TOTAL EXPENDITURES	601,682	571,664	671,550	662,550	(9,000)	-1.34%

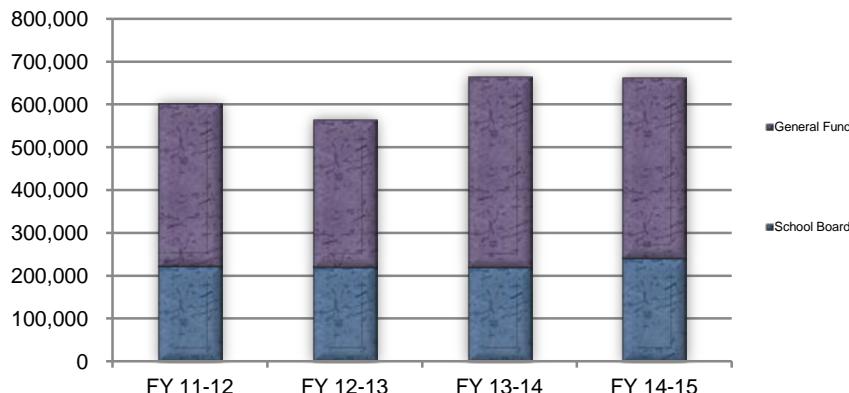
The Government Services Building Administration Division was created to capture costs of annual operation of the Government Services Building. An interlocal agreement with Flagler County and the School Board was executed on September 8, 2005. This agreement states how the facility and the associated site will be managed. Annually a budget is created and submitted to the School Board for approval. Costs within this budget include estimated utility costs, custodial services for common areas, property insurance, landscape, termite, pest control, fire alarm inspections, window cleaning, and elevator maintenance.

Flagler County Board of County Commissioners
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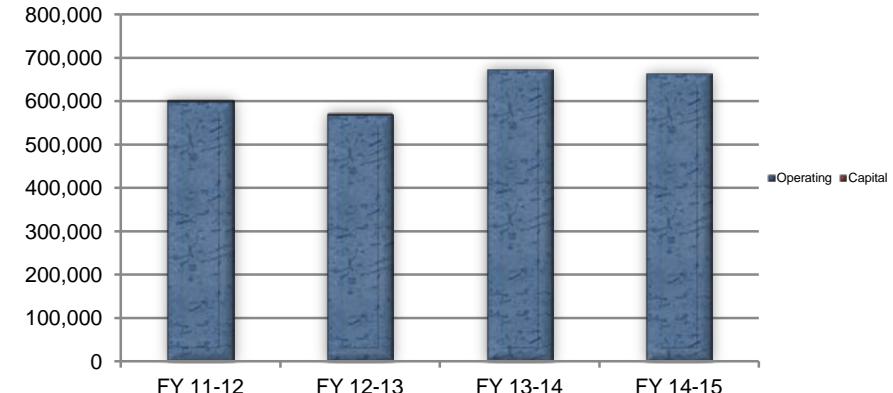
GOVERNMENT SERVICES BUILDING (GSB) - GENERAL SERVICES

GENERAL FUND

Operating Revenue Trend



Operating Expenditure Trend



SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
School Board	223,279	221,294	220,000	241,000
City of Bunnell	0	7,555	7,500	0
General Fund	378,403	342,815	444,050	421,550
	601,682	571,664	671,550	662,550
Expenditures				
Operating	599,242	568,216	671,550	662,550
Capital	2,440	3,448	0	0
	601,682	571,664	671,550	662,550

Public Transportation

Flagler County Public Transportation (FCPT) is a pre-scheduled, demand-response, para-transit transportation system. Demand for service centers on transportation for employment, education, non-emergency medical transportation, and quality of life trips. Specialized services include general passenger assistance and wheelchair assistance.

FCPT continues to maximize transportation benefits to the general public with focus on elderly persons and persons with disabilities. Elders provide the largest segment of the riders, providing an opportunity to educate and transport seniors in need.

FCPT acts as the Community Transportation Coordinator for Flagler County. In doing so, the County is the sole transportation provider responsible for coordinating and delivering all transportation disadvantaged services within the Flagler County Service Area. This includes determining client eligibility, trip scheduling, service routing, billing, criteria priorities, collecting operating data and preparation of the Annual Operating Report.

In 2015, Flagler County will finalize the process of planning the future of public transportation through the final phase of a transit needs assessment study. This process is a three part study to assess public transportation needs and to prepare for the impact of a change to urbanized area status. In 2013, the Census Bureau published a federal register listing all new and revised urbanized areas. Palm Coast is now part of an urbanized area in combination with Daytona Beach and Port Orange. This opens the door to additional funding through the Section 5307 and block grant funding programs. Completion of the transit needs assessment study will meet the federal and state planning requirement to enable Flagler County to secure available funding, which may be used for a fixed-route transportation system.

Flagler County Public Transportation Information

- ❖ Provides transportation services to 7,812 people.
 - Average age of customers is 61 years old.
 - 25% of customer base are wheelchair clients.
 - 69% of riders have City of Palm Coast destinations.
 - 7% of riders have destinations outside of Flagler County.

- ❖ Provides over 400 trips a day, 24 days a month.
- ❖ Operates 38 vehicles (32 of which are wheelchair-capable vehicles). This breaks down to:
 - 30 buses
 - 5 minivans
 - 3 passenger cars
- ❖ Average trip length is over eleven miles.

Primary Functions

- ❖ Provides transportation to doctor's appointments for the elderly and disabled population.
- ❖ Provides transportation to work for Transportation Disadvantaged individuals.
- ❖ Provides transportation to dialysis patients both during the week and on weekends.
- ❖ Provides transportation for clients to visit out-of-county doctors and hospitals.
- ❖ Provides transportation to the Community Services congregate dining site, three days a week.
- ❖ Provides transportation to the Community Services Adult Day Care Center five days a week.
- ❖ Provides clients with one grocery shopping trip per week.
- ❖ Provides buses for County tours on weekends as requested.
- ❖ Provides emergency evacuation transportation to shelters during County disasters.
- ❖ Provides safe transportation for handicapped individuals.

Flagler County Board of County Commissioners
FY 2014-2015

PUBLIC TRANSPORTATION - GENERAL SERVICES

GENERAL FUND

Fund 001 Dept 1910	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
331.42-02	FDOT Oper Assist Grant (5310)	0	0	260,000	188,500	(71,500)	Transportation Operation expense reimb.
331.49-05	FDOT Oper Assist Grant (5311)	260,435	253,928	62,440	100,000	37,560	
331.49-05	FDOT Oper Assist Grant (5311)	0	0	0	200,000	200,000	Rollover funding from prior year grant
331.42-05	New Freedom Grant-Operating (5317)	193,147	132,500	188,500	0	(188,500)	* Moved to the 5310 Grant
334.49-07	Transportation Disadvantaged Grant	192,265	229,708	275,084	277,729	2,645	
331.42-04	SCTD-Medicaid Net Program	97,936	110,283	108,420	4,800	(103,620)	
346.90-06	Medwaiver Reimbursement	11,843	18,352	0	0	0	Program cancelled for Transportation
364.41-00	Sale Fixed Assets	83,336	28,115	0	0	0	
369.90-04	Advertising	6,030	11,140	9,000	20,000	11,000	
344.30-01	Bus Fares	196,228	190,722	188,000	206,000	18,000	
	General Fund	239,715	474,118	360,809	469,799	108,990	
	TOTAL REVENUES	1,280,935	1,448,866	1,452,253	1,466,828	14,575	
Expenditures							
544.10-12	Regular Salaries	600,307	642,853	645,109	633,727	(11,382)	
544.10-13	Other Salaries & Wages	1,867	2,068	0	0	0	
544.10-14	Overtime	10,837	10,294	9,594	9,594	0	
544.10-xx	Employee Benefits	210,614	262,118	325,381	331,813	6,432	
	Total Personnel Expenditures	823,625	917,333	980,084	975,134	(4,950)	
544.31-10	Professional Services	688	25,415	2,800	2,800	0	
544.34-10	Other Contracted Services	3,645	11,431	6,200	12,200	6,000	
4010, 5420	Travel/Training	1,169	0	3,060	1,600	(1,460)	
544.41-10	Communications	2,363	2,719	3,000	1,280	(1,720)	
544.41-20	Communications Installation & Repairs	0	0	0	4,000	4,000	
544.42-01	Postage Expense	459	428	444	444	0	
544.44-10	Rentals & Leases	0	0	0	3,250	3,250	
544.45-20	Vehicle Insurance	18,168	21,236	20,380	22,060	1,680	
544.46-20	Vehicle Repair	104,408	121,257	104,000	115,000	11,000	
544.46-30	Maintenance Agreements	15,274	15,489	16,000	16,000	0	
544.46-40	Small Tools & Equipment	20	29	200	700	500	
544.47-10	Printing & Binding	1,305	18	1,100	500	(600)	
544.49-15	Advertising	0	0	160	160	0	
544.51-10	Office Supplies	591	354	1,000	500	(500)	
544.51-11	Office Equipment under \$1,000	3	(36)	0	200	200	
544.52-10	Gas, Oil & Lubricants	307,682	332,335	310,000	310,000	0	
544.52-12	Other Operating Expenses	605	640	1,200	1,000	(200)	
544.52-20	Clothing & Wearing Apparel	930	218	2,625	0	(2,625)	Overall Expense Increase/Decrease:
	Total Operating Expenditures	457,310	531,533	472,169	491,694	19,525	1.01%
	TOTAL EXPENDITURES	1,280,935	1,448,866	1,452,253	1,466,828	14,575	

Flagler County Board of County Commissioners
FY 2014-2015

PUBLIC TRANSPORTATION - GENERAL SERVICES

COMMENTS

Fund 001 Dept 1910	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Personnel Summary - Positions						
	Accountant I	0.00	0.00	0.50	0.50	0.00
	Transportation Coordinator	1.00	1.00	1.00	1.00	0.00
	Transportation Dispatch Clerks	3.00	4.00	4.00	3.00	(1.00)
	Transportation Driver	11.00	19.00	19.00	19.00	0.00
	Transportation Driver Part-time	8.50	3.80	3.80	3.80	0.00
	Transportation Manager	0.00	0.00	0.00	1.00	1.00
	Total Positions	23.50	27.80	28.30	28.30	0.00

PUBLIC TRANSPORTATION - GENERAL SERVICES

GENERAL FUND

Grants

Fund 001 Dept 8210	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
State of Good Repair Grant						
	Revenues					
331.42-01	General Fund	0	65,854	0	0	0
	FDOT/Grant	0	263,416	0	0	0
TOTAL REVENUES						
	Expenditures					
544.64-10	Equipment	0	329,270	0	0	0
TOTAL EXPENDITURES						
	0					

SHIRLEY CONROY CAPITAL ASSISTANCE GRANT (1 BUS)

State grant administered by the Commission for the Transportation Disadvantaged to provide buses and computer hardware and software funding to CTC's.

Fund 001 Dept 8205	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Shirley Conroy Rural Cap. Equip.						
	Revenues					
334.49-08	FDOT/Grant	0	65,854	80,000	80,000	0
TOTAL REVENUES						
	Expenditures					
544.64-10	Equipment	0	65,854	80,000	80,000	0
TOTAL EXPENDITURES						
	0					

Flagler County Board of County Commissioners
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PUBLIC TRANSPORTATION - GENERAL SERVICES

GENERAL FUND

Grants-Continued

SECTION 5310 GRANT

In the past, this grant was applied for each December for the following fiscal year. This federal grant was managed and administrated by the Florida Department of Transportation. The purpose was to replace one aging bus from the transportation fleet. The county applied for the purchase price of the bus that most needs to be replaced, using the Florida Vehicle Procurement Program. There was a 10% local match for this grant. The County no longer meets the criteria of this grant

Fund 001 Dept 8205	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)
Revenues						
	General Fund	67,386	0	0	32,000	32,000
334.49-08	State Grant-Rural Area Cap Equip Spt	0	0	0	32,000	32,000
331.42-02	5310 Grant	67,386	0	0	256,000	256,000
	TOTAL REVENUES	134,772	0	0	320,000	320,000
Expenditures						
544-64-10	Equipment	134,772	0	0	320,000	320,000
	TOTAL EXPENDITURES	134,772	0	0	320,000	320,000

FDOT/STATE OF GOOD REPAIR GRANT (5 BUSES)

Federal Grant administered by FDOT to provide replacement buses for high mileage unreliable buses.

USDOT/FTA GRANT (5 BUSES)

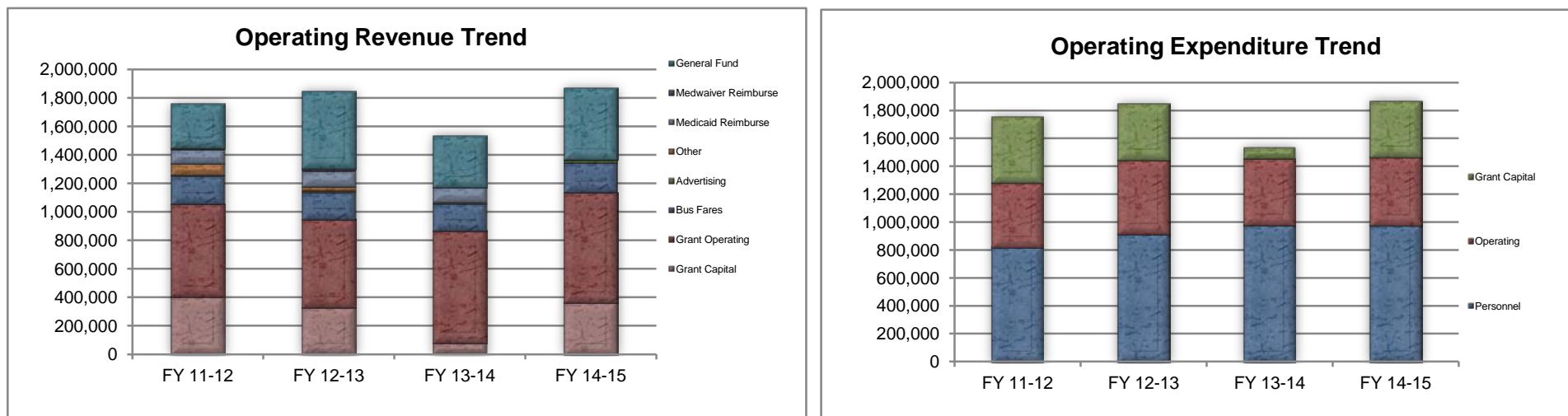
This was a federal earmark grant that Flagler County received through the efforts of Congressman Mica. Funds were used to replace buses, vans or cars with high mileage.

Fund 001 Dept 8210	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)
Revenues						
	USDOT/FTA Grant (5 buses)	339,796	0	0	0	0
331.42-01	Rural Area Capital Equipment Grant	0	0	0	0	0
	TOTAL REVENUES	339,796	0	0	0	0
Expenditures						
544.64-10	Equipment	339,796	0	0	0	0
	TOTAL EXPENDITURES	339,796	0	0	0	0

Flagler County Board of County Commissioners
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PUBLIC TRANSPORTATION - GENERAL SERVICES

GENERAL FUND



NOTE FOR GRAPH

Fee schedule APPROVED by the Board for 3-1-2004.

SECTION 5311 GRANT FDOT OPERATION ASSISTANCE GRANT

This grant is applied for each December for the following fiscal year. This is a federal grant which is managed and administered by the Florida Department of Transportation, and its purpose is to reimburse operating expenses related to transporting individuals meeting the requirements for 5311 transportation. The grant has a 50% local match. This grant has been received since FY 2004.

TRANSPORTATION DISADVANTAGE TRIPS GRANT

This grant is applied for each March for the following fiscal year. This is a state grant managed and administered by the Florida Commission for the Transportation Disadvantaged, and its purpose is to reimburse the operating expense related to transporting individuals meeting the requirements for being transportation disadvantaged. There is a 10% local match for this grant. This grant has been received since FY 2004.

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Grant Capital	407,182	329,270	80,000	368,000
Grant Operating	645,847	616,136	786,024	766,229
Bus Fares	196,228	190,722	188,000	206,000
Advertising	6,030	11,140	9,000	20,000
Other	83,336	28,115	0	0
Medicaid Reimburse	97,936	110,283	108,420	4,800
Medwaiver Reimburse	11,843	18,352	-	-
General Fund	307,101	539,972	360,809	501,799
Total Revenues	1,755,503	1,843,990	1,532,253	1,866,828

Expenditures

Personnel	823,625	917,333	980,084	975,134
Operating	457,310	531,533	472,169	491,694
Grant Capital	474,568	395,124	80,000	400,000
Total Expenditures	1,755,503	1,843,990	1,532,253	1,866,828

Parks and Recreation

The Flagler County Parks and Recreation Division provides exceptional services and facilities essential to enhancing the quality of life of all Flagler County citizens while preserving natural and historic areas.

The Parks and Recreation Division concentrates on optimizing those leisure activities that directly contributes to the overall happiness, well being and quality of life in Flagler County. Parks and Recreation strives to provide opportunities, within the constraints of available resources, for quality parks, sports programs, natural preserves, facilities, and services. Specific activities and attractions include nature walks, historic sites, a museum, boating, fishing, camping, observing wildlife in its natural habitat or direct participation in more active recreational sports activities (courts, ball fields, etc.).

The division works in cooperation with other organizations and agencies, such as the St. Johns River Water Management District, Florida Department of Environmental Protection, Flagler Audubon Society and the U.S. Fish and Game Commission to protect and promote our precious natural resources.

Parks and Recreation Facilities

- ❖ Betty Steflik Memorial Preserve
- ❖ Bing's Landing
- ❖ Bull Creek Fish Camp
- ❖ Community Centers – Carver Gym, Espanola, Hammock, Haw Creek, Hidden Trails, Pellicer, St. Johns Park
- ❖ Flagler County Recreation Complex- Fairgrounds, Civic Arena, Ball Fields and Cattleman's Hall
- ❖ Graham Swamp
- ❖ Haw Creek Preserve
- ❖ Herschel C. King, Sr. Park
- ❖ Hidden Trails Park
- ❖ Jungle Hut Road Park
- ❖ Korona Playground
- ❖ Lake Disston Boat Launch
- ❖ Lehigh Trail
- ❖ Malacompra Community Park

- ❖ Moody Boat Launch
- ❖ Old Dixie Park
- ❖ Old Salt Road / 16th Road Park
- ❖ Princess Place Preserve
- ❖ River to Sea Preserve
- ❖ Shell Bluff
- ❖ Varn Park
- ❖ Wadsworth Park

Primary Functions

- ❖ Maintains and manages approximately 6,400 acres of park land and preserves, protecting valuable pristine land and wildlife.
- ❖ Maintains seven boat ramps and three canoe/kayak launches.
- ❖ Maintains approximately 71,000 square feet of wooden boardwalks and docks which promote fishing, hiking, and wildlife observation.
- ❖ Maintains approximately 13 miles of equestrian trails which meander through diverse terrain.
- ❖ Management of a central Reservation System whereby residents and guests request and schedule use of County park facilities for special events.
- ❖ Provides approximately 9,100 historical and informational tours annually of the Princess Place Lodge.
- ❖ Contributes and supports local events such as the Creekside Festival at Princess Place Preserve and Cracker Day at the Flagler County Recreation Area.
- ❖ Performs in-house services, such as custodial, building maintenance and ground maintenance of all County park facilities.
- ❖ Provides annual facilities assessments of all County parks.

Flagler County Board of County Commissioners
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PARKS AND RECREATION - SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)
Revenues					
General Fund	1,313,377	1,397,843	1,457,501	1,509,448	51,947
Recreation Facilities Staff Time (Parks Maintenance Trust)	9,769	987	20,000	20,000	0
Princess Place Creekside Festival Donations	4,278	6,925	4,500	4,500	0
Princess Place Camping Fees	11,776	13,277	10,000	12,000	2,000
Recreation Fees/Facility Usage	46,300	47,215	46,000	46,000	0
Bull Creek Fish Camp	76,682	91,684	79,876	69,642	(10,234)
Carver Gym Donations/Fundraisers	35,000	25,000	34,000	35,000	1,000
Vessel Registration	32,952	32,922	34,000	30,000	(4,000)
Carry Forward-Vessel Registration	119,808	136,939	34,551	45,366	10,815
Total Revenues	1,649,942	1,752,792	1,720,428	1,771,956	51,528
Expenditures					
Recreation Facilities	1,229,795	1,283,441	1,390,103	1,437,814	47,711
Recreation Services/Carver Gym	84,132	84,624	88,000	87,800	(200)
Princess Place Preserve	142,821	150,983	162,185	163,445	1,260
Bull Creek Fish Camp	56,256	71,283	80,140	82,897	2,757
Total Expenditures	1,513,004	1,590,331	1,720,428	1,771,956	51,528
Revenues vs. Expenditures	136,938	162,462	0	0	0
Personnel Summary -Positions	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)
Recreation Facilities	13.50	13.50	13.50	16.50	3
Carver Gym	2.00	0.00	0.00	0.00	0
Princess Place	3.00	3.00	3.00	3.00	0
Bull Creek	1.00	0.00	1.00	1.00	0
Total Positions	19.50	16.50	17.50	20.50	3.00

Flagler County Board of County Commissioners
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RECREATION FACILITIES - GENERAL SERVICES							GENERAL FUND
Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Dept 1440							
	Revenues						
341.92-00	Staff Time	9,769	987	20,000	20,000	0	
347.29-00	Facility Use Rental Fees	42,300	41,215	40,000	40,000	0	
362.01-02	Bings Bait Shop Rent	4,000	6,000	6,000	6,000	0	
	General Fund	1,157,904	1,227,839	1,255,552	1,296,448	40,896	
	TOTAL REVENUES	1,213,973	1,276,041	1,321,552	1,362,448	40,896	
	Expenditures						
572.10-12	Regular Salaries	391,772	405,150	408,203	467,207	59,004	(2)Additional Positions Maint. Tech II
572.10-14	Overtime	3,677	5,525	4,450	4,450	0	
572.10-xx	Employee Benefits	159,075	174,813	189,316	228,858	39,542	
	Total Personnel Expenditures	554,524	585,488	601,969	700,515	98,546	
572.34-10	Other Contracted Services	96,293	101,972	103,048	42,138	(60,910)	Savings-Eliminate The Dept. Of Corr.Inmate Crew
572.34-20	Governmental Services	1,885	2,400	5,000	3,000	(2,000)	
572.40-10	Travel/Training	359	425	400	400	0	
41-10 ; 41-20	Communications & Instl & Repairs	5,763	6,982	7,480	7,000	(480)	
572.42-01	Postage	114	194	175	175	0	
572.43-10	Utilities Expense	116,607	126,978	129,445	129,445	0	
572.44-10	Rentals & Leases	5,284	4,561	8,120	10,820	2,700	
572.45-20	Vehicle Insurance	4,287	4,801	5,040	5,460	420	
572.46-10	Equipment Repairs (Decks & Boardwalks)	81,324	63,705	100,000	85,000	(15,000)	
572.46-20	Vehicle Repair	34,486	26,422	31,000	31,000	0	
572.46-30	Maintenance Agreements	1,731	14,061	13,800	3,800	(10,000)	
572.46-40	Small Tools & Equipment	25,674	20,029	25,000	25,000	0	
572.47-10	Printing & Binding	4,686	1,840	4,000	4,000	0	
572.48-10	Promotional Activities	812	443	2,000	2,000	0	
572.49-10	Other Current Charges	835	1,586	1,600	1,600	0	
572.49-14	Landfill Tipping Fees	6,298	4,814	10,000	8,000	(2,000)	
572.49-15	Advertising	0	1,259	1,000	1,000	0	
572.51-10	Office Supplies	203	43	500	500	0	
572.51-11	Office Equipment	137	43	150	150	0	
572.52-10	Gas, Oil & Lubricants	77,420	69,482	70,550	63,550	(7,000)	
572.52-12	Other Operating Expenses	45,092	55,762	43,000	44,000	1,000	
572.52-20	Clothing & Wearing Apparel	991	1,293	4,600	1,420	(3,180)	
572.54-10	Publications/Memberships	0	110	175	175	0	
572.55-01	Training/Educational Cost	0	0	0	300	300	
	Total Operating Expenditures	510,281	509,205	566,083	469,933	(96,150)	

Flagler County Board of County Commissioners
FY 2014-2015

RECREATION FACILITIES - GENERAL SERVICES

GENERAL FUND

Fund 001 Dept 1440	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Expenditures - continued							
572.63-10	Improvements Other Than Buildings (IOTB)	0	1,756	0	0	0	
572.64-10	Equipment	39,168	69,592	43,500	72,000	28,500	see detail on next page
	Total Capital Expenditures	39,168	71,348	43,500	72,000	28,500	
572.81-01	Aid/Contribution-School Board	110,000	110,000	110,000	120,000	10,000	Youth Center Staff Salaries Increase
	Total Grants & Aids	110,000	110,000	110,000	120,000	10,000	
	TOTAL EXPENDITURES	1,213,973	1,276,041	1,321,552	1,362,448	40,896	Overall Expense Increase/Decrease: 3.09%

RECREATION FACILITIES - GENERAL SERVICES - VESSEL REGISTRATION

GENERAL FUND

Fund 001 Dept 1446	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
329.02-01	Vessel Registration	32,952	32,922	34,000	30,000	(4,000)	
399.00-00	Cash Carry Forward-Vessel Registration	119,808	136,939	34,551	45,366	10,815	
	TOTAL REVENUES	152,760	169,861	68,551	75,366	6,815	
Expenditures							
572.46-10	Vessel Registration-Operating expenses	6,672	7,137	19,539	20,000	461	
	Total Operating Expenditures	6,672	7,137	19,539	20,000	461	
572.63-10	Vessel Registration-Capital expenses	9,150	263	49,012	55,366	6,354	
	Total Capital Expenditures	9,150	263	49,012	55,366	6,354	
	Total Vessel Regist. Expenditures	15,822	7,400	68,551	75,366	6,815	

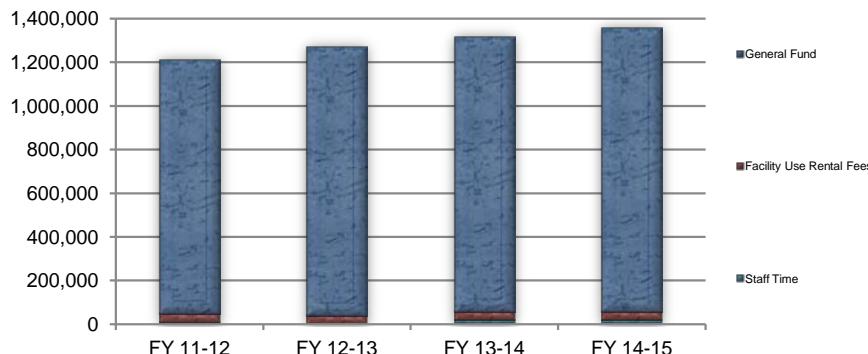
	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)
Personnel Summary -Positions					
Parks & Rec Manager	1.00	1.00	1.00	1.00	0.00
Chief of Trades	1.00	1.00	1.00	0.00	-1.00
Tradesworker IV	2.00	3.00	3.00	3.00	0.00
Tradesworker III	1.00	1.00	1.00	2.00	1.00
Tradesworker II	4.00	3.00	3.00	4.00	1.00
Maintenance Technician II	2.00	2.00	2.00	4.00	2.00
Custodian II	1.00	1.00	1.00	0.00	-1.00
Custodian I	1.50	1.50	1.50	2.50	1.00
Total Positions	13.50	13.50	13.50	16.50	3.00

Flagler County Board of County Commissioners
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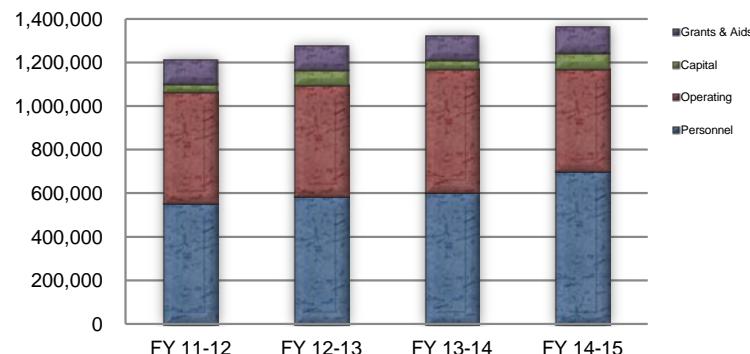
RECREATION FACILITIES - GENERAL SERVICES

GENERAL FUND

Operating Revenue Trend



Operating Expenditure Trend



NOTE FOR GRAPH

General Fund revenues are sources not specific to this division. The largest source is ad valorem taxes.

STAFF TIME REVENUE

Beach Maintenance Park - Fund 308 20,000

CAPITAL EQUIPMENT: REPLACEMENT VEHICLE: REPLACEMENT COST:

1997 J. Deere Utility Tractor	80 HP Utility Tractor	65,000
2004 Scag 48" Mower	48" Scag Tigercat Mower	7,000
<u>72,000</u>		

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Staff Time	9,769	987	20,000	20,000
Facility Use Rental Fees	42,300	41,215	40,000	40,000
Bings Bait Shop Rent	4,000	6,000	6,000	6,000
General Fund	1,157,904	1,227,839	1,255,552	1,296,448
<u>1,213,973</u>	<u>1,276,041</u>	<u>1,321,552</u>	<u>1,362,448</u>	

Expenditures

Personnel	554,524	585,488	601,969	700,515
Operating	510,281	509,205	566,083	469,933
Capital	39,168	71,348	43,500	72,000
Grants & Aids	110,000	110,000	110,000	120,000
<u>1,213,973</u>	<u>1,276,041</u>	<u>1,321,552</u>	<u>1,362,448</u>	

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Vessel Registration Fees	32,952	32,922	34,000	30,000
Cash Carry Forward-Vess. Reg.	119,808	136,939	34,551	45,366
<u>152,760</u>	<u>169,861</u>	<u>68,551</u>	<u>75,366</u>	

Expenditures

Vessel Reg.-Operating expenses	6,672	7,137	19,539	20,000
Vessel Reg.-Capital expenses	9,150	263	49,012	55,366
<u>15,822</u>	<u>7,400</u>	<u>68,551</u>	<u>75,366</u>	

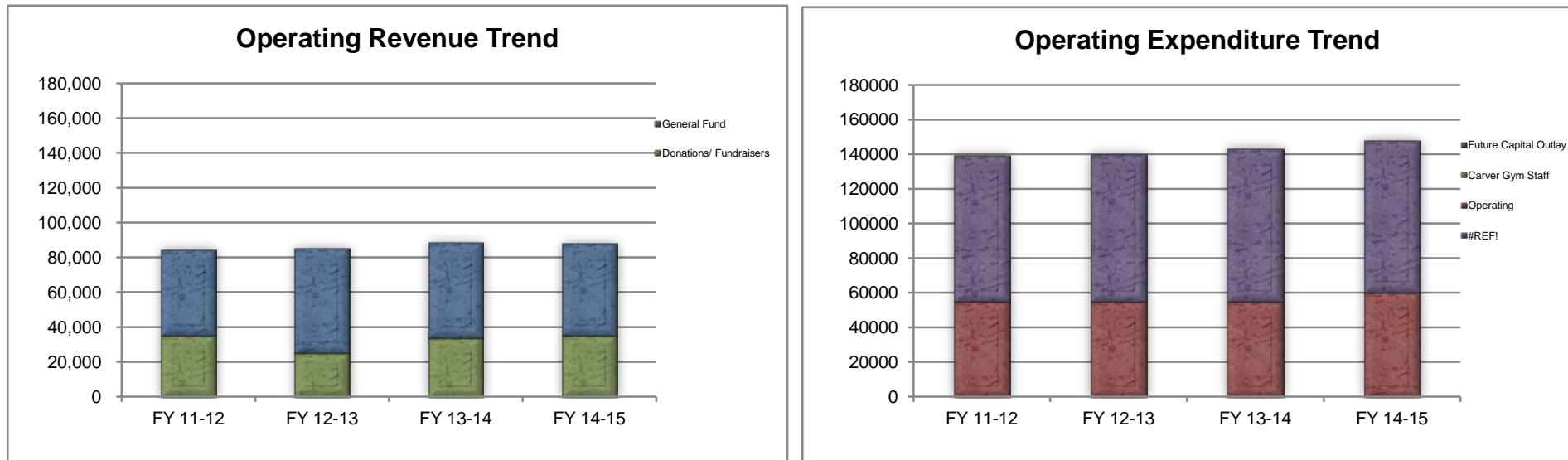
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RECREATION SERVICES/PROGRAMS - GENERAL SERVICES (Carver Gym)					GENERAL FUND	
Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)
Fund 001						
Dept 1442						
	Revenues					
381.00-00	Interfund Transfer-Crime Prevention Fund	15,000	15,000	14,000	15,000	1,000
337.70-07	City of Bunnell	10,000	10,000	10,000	10,000	0
337.70-06	Flagler County School Board	10,000	0	10,000	10,000	0
	General Fund	49,132	59,624	54,000	52,800	(1,200)
	TOTAL REVENUES	84,132	84,624	88,000	87,800	(200)
	Expenditures					
573.34-10	Other Contracted Services	639	570	1,550	1,150	(400) Contribution to City of Bunnell
41-10,41-20	Communications	321	0	0	0	0
572.43-10	Utilities Expense	25,090	25,438	25,550	22,650	(2,900) Savings due to insulation
572.46-10	Building/Equipment Repairs	1,847	3,184	3,600	3,000	(600)
572.46-20	Vehicle Repair	13	0	0	0	0
46-40,46-41	Small Tools & Equipment	806	202	300	500	200
51-10, 51-11	Office Supplies & Office Equipment Under \$1,000	323	86	0	200	200
572.52-12	Other Operating Expenses	93	144	2,000	300	(1,700)
	Total Operating Expenditures	29,132	29,624	33,000	27,800	(5,200)
572.62-10	Buildings	0	0	0	0	0
572.64-10	Equipment	0	0	0	0	0
	Total Capital Expenditures	0	0	0	0	0
572.81-01	Grants/Aids/Contributions	55,000	55,000	55,000	60,000	5,000 Carver staff salaries increase Sat. hours of operation
	Total Grants/Aids	55,000	55,000	55,000	60,000	5,000
	TOTAL EXPENDITURES	84,132	84,624	88,000	87,800	(200)
						Overall Expense Increase/Decrease: -0.23%

Flagler County Board of County Commissioners
FY 2014-2015

RECREATION SERVICES/PROGRAMS - GENERAL SERVICES (Carver Gym)

GENERAL FUND



NOTE FOR GRAPH

General Fund revenues are sources not specific to this division. The largest source is ad valorem taxes.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary - Positions				
Recreation Supervisor	1.00	0.00	0.00	0.00
Recreation Leader	1.00	0.00	0.00	0.00
Total Positions	2.00	0.00	0.00	0.00

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Donations/ Fundraisers	35,000	25,000	34,000	35,000
General Fund	49,132	59,624	54,000	52,800
	84,132	84,624	88,000	87,800
Expenditures				
Operating	29,132	29,624	33,000	27,800
Carver Gym Staff	55,000	55,000	55,000	60,000
Future Capital Outlay	0	0	0	0
	84,132	84,624	88,000	87,800

Flagler County Board of County Commissioners
FY 2014-2015

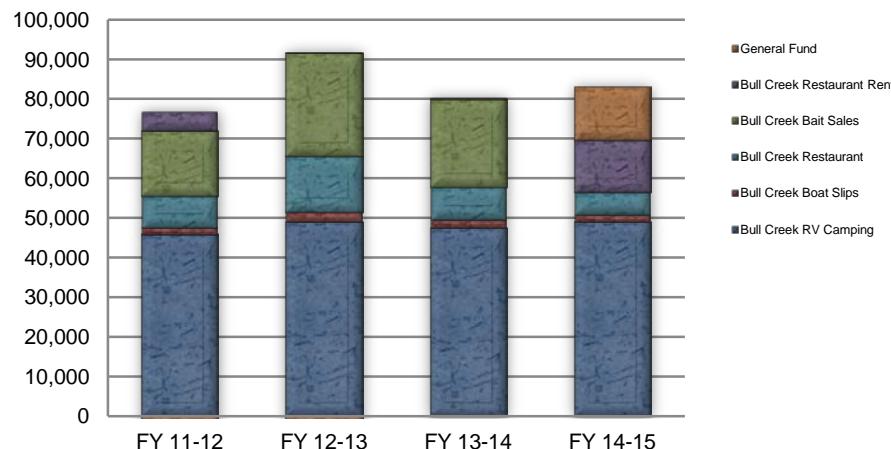
BULL CREEK FISH CAMP - GENERAL SERVICES							GENERAL FUND
Fund 001 Dept 1444	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
347.29-02	Bull Creek RV Camping	45,872	48,954	47,500	49,022	1,522	
347.29-03	Bull Creek Boat Slips	1,650	2,632	2,000	1,840	(160)	50/50 w/ concessionaire
347.29-05	Bull Creek Boat Ramp Fees	8,196	14,129	8,376	5,580	(2,796)	50/50 w/ concessionaire
347.29-06	Bull Creek Bait Sales	16,247	25,771	22,000	0	(22,000)	Restaurant owner operates bait sales
362.01-04	Restaurant Rent	4,717	198	0	13,200	13,200	
	General Fund	(20,426)	(20,401)	264	13,255	12,991	Contributions from (to) General Fund
	TOTAL REVENUES	56,256	71,283	80,140	82,897	2,757	
Total Personnel Expenditures							
572.10-12	Regular Salaries	18,156	21,054	21,128	20,819	(309)	
572.10-14	Overtime	1,137	860	1,500	1,500	0	
572.10-xx	Employee Benefits	9,618	11,501	12,589	12,635	46	
	Total Personnel Expenditures	28,911	33,415	35,217	34,954	(263)	
Expenditures							
572.34-10	Other Contracted Services	1,927	2,375	3,068	12,876	9,808	Water System Replacement
572.34-20	Governmental Services	355	1,325	1,000	1,300	300	
572.41-10	Communications	0	0	1,310	830	(480)	
572.43-10	Utilities Expense	9,688	12,533	10,855	9,400	(1,455)	no longer paying for bait shop or apt.
572.44-10	Rentals & Leases	0	0	0	212	212	uniforms
572.46-10	Building/Equipment Repairs	2,247	3,734	5,000	8,000	3,000	
572.46-20	Vehicle Repair	0	218	0	0	0	
572.46-40	Small Tools & Equipment	817	308	1,200	1,000	(200)	
572.47-10	Printing & Binding	771	249	500	500	0	
572.48-10	Promotional Activities	475	570	1,000	5,000	4,000	Advertising
572.49-10	Other Current Charges/Oblig	1,607	1,867	2,000	1,975	(25)	
572.49-15	Advertising	0	0	3,000	100	(2,900)	
572.51-10	Office Supplies	17	64	150	150	0	
572.51-11	Office Equipment under \$1,000	0	0	100	100	0	
572.52-12	Other Operating Expenses	9,441	12,429	15,500	6,500	(9,000)	Restaurant vendor operates bait sales
572.52-20	Clothing & Wearing Apparel	0	0	240	0	(240)	
	Total Operating Expenditures	27,345	35,672	44,923	47,943	3,020	
572.64-10	Equipment	0	2,196	0	0	0	
	Total Capital Expenditures	0	2,196	0	0	0	
	TOTAL EXPENDITURES	56,256	71,283	80,140	82,897	2,757	Overall Expense Increase/Decrease: 3.44%

Flagler County Board of County Commissioners
FY 2014-2015

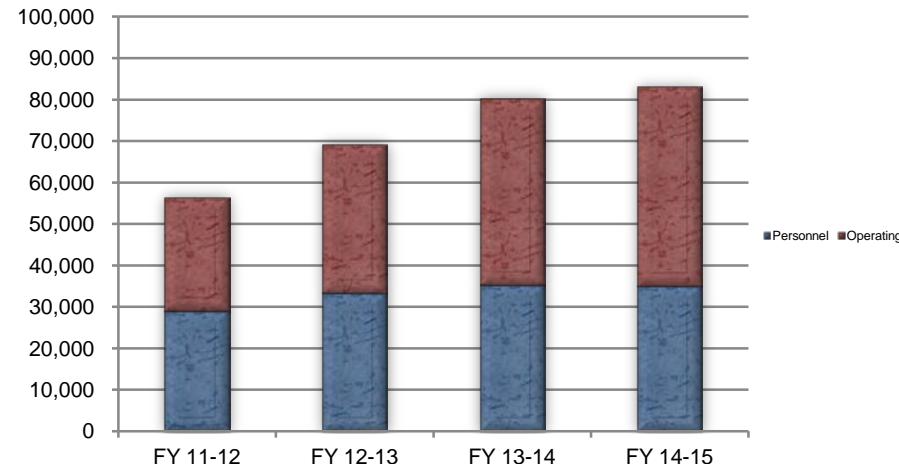
BULL CREEK FISH CAMP - GENERAL SERVICES

GENERAL FUND

Operating Revenue Trend



Operating Expenditure Trend



NOTE FOR GRAPH

Fee structure was adopted in 2008 when the property was purchased.

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Bull Creek RV Camping	45,872	48,954	47,500	49,022
Bull Creek Boat Slips	1,650	2,632	2,000	1,840
Bull Creek Restaurant	8,196	14,129	8,376	5,580
Bull Creek Bait Sales	16,247	25,771	22,000	0
Bull Creek Restaurant Rent	4,717	198	0	13,200
General Fund	(20,426)	(20,401)	264	13,255
56,256	71,283	80,140	82,897	

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary -Positions				
Maintenance Tech 1	1.00	0.00	0.00	0.00
Parks Ranger I	0.00	0.00	1.00	1.00
Total Positions	1.00	0.00	1.00	1.00

	Personnel	Operating	Capital
	28,911	33,415	35,217
	27,345	35,672	44,923
	0	2,196	0
	56,256	71,283	80,140
			82,897

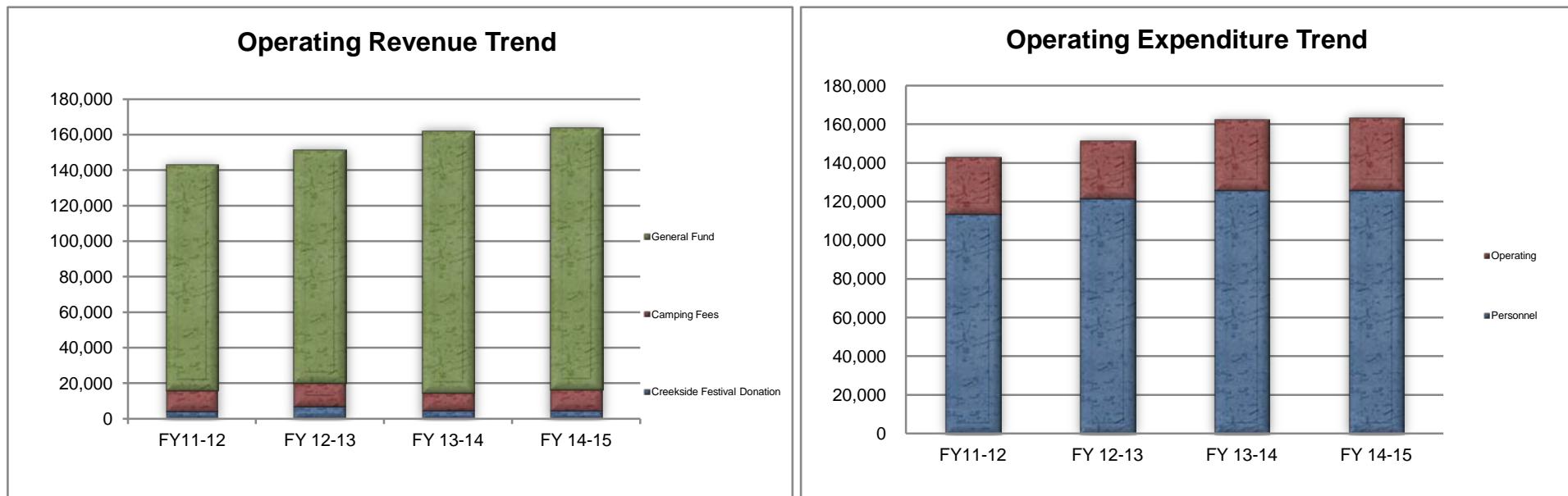
Flagler County Board of County Commissioners
FY 2014-2015

PRINCESS PLACE - GENERAL SERVICES						GENERAL FUND	
Fund 001 Dept 1445	DESCRIPTION	ACTUAL FY11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
TOTAL REVENUES							
366.05-00	Creekside Festival Donation	4,278	6,925	4,500	4,500	0	
347.29-01	Camping Fees	11,776	13,277	10,000	12,000	2,000	
	General Fund	126,767	130,781	147,685	146,945	(740)	
		142,821	150,983	162,185	163,445	1,260	
572.10-12	Regular Salaries	75,818	81,822	82,487	82,162	(325)	
572.10-14	Overtime	3,395	2,843	2,500	2,500	0	
572.10-xx	Employee Benefits	34,475	36,721	40,858	41,188	330	
	Total Personnel Expenditures	113,688	121,386	125,845	125,850	5	
Expenditures							
572.34-10	Other Contracted Services	1,920	4,988	6,140	6,140	0	Septic tank \$2,000
572.41-10	Communications	977	895	1,780	1,720	(60)	
572.43-10	Utilities Expense	9,844	11,066	12,500	12,500	0	
572.44-10	Rentals & Leases	3,000	2,464	3,000	3,385	385	
572.46-10	Building/Equipment Repairs	8,266	4,194	5,000	6,500	1,500	
572.46-20	Vehicle Repair	0	716	0	0	0	
572.46-40	Small Tools & Equipment	868	1,383	2,000	2,000	0	
572.47-10	Printing & Binding	2,714	0	2,000	2,000	0	
51-10 ; 51-11	Office Supplies & Equipment	490	27	200	200	0	
572.52-12	Other Operating Expenses	1,054	4,111	3,000	3,000	0	
572.52-20	Clothing & Wearing Apparel	0	(248)	720	150	(570)	
	Total Operating Expenditures	29,133	29,597	36,340	37,595	1,255	
	TOTAL EXPENDITURES	142,821	150,983	162,185	163,445	1,260	Overall Expense Increase/Decrease: 0.78%

Flagler County Board of County Commissioners
FY 2014-2015

PRINCESS PLACE - GENERAL SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund revenues are sources not specific to this division. The largest source is ad valorem taxes.

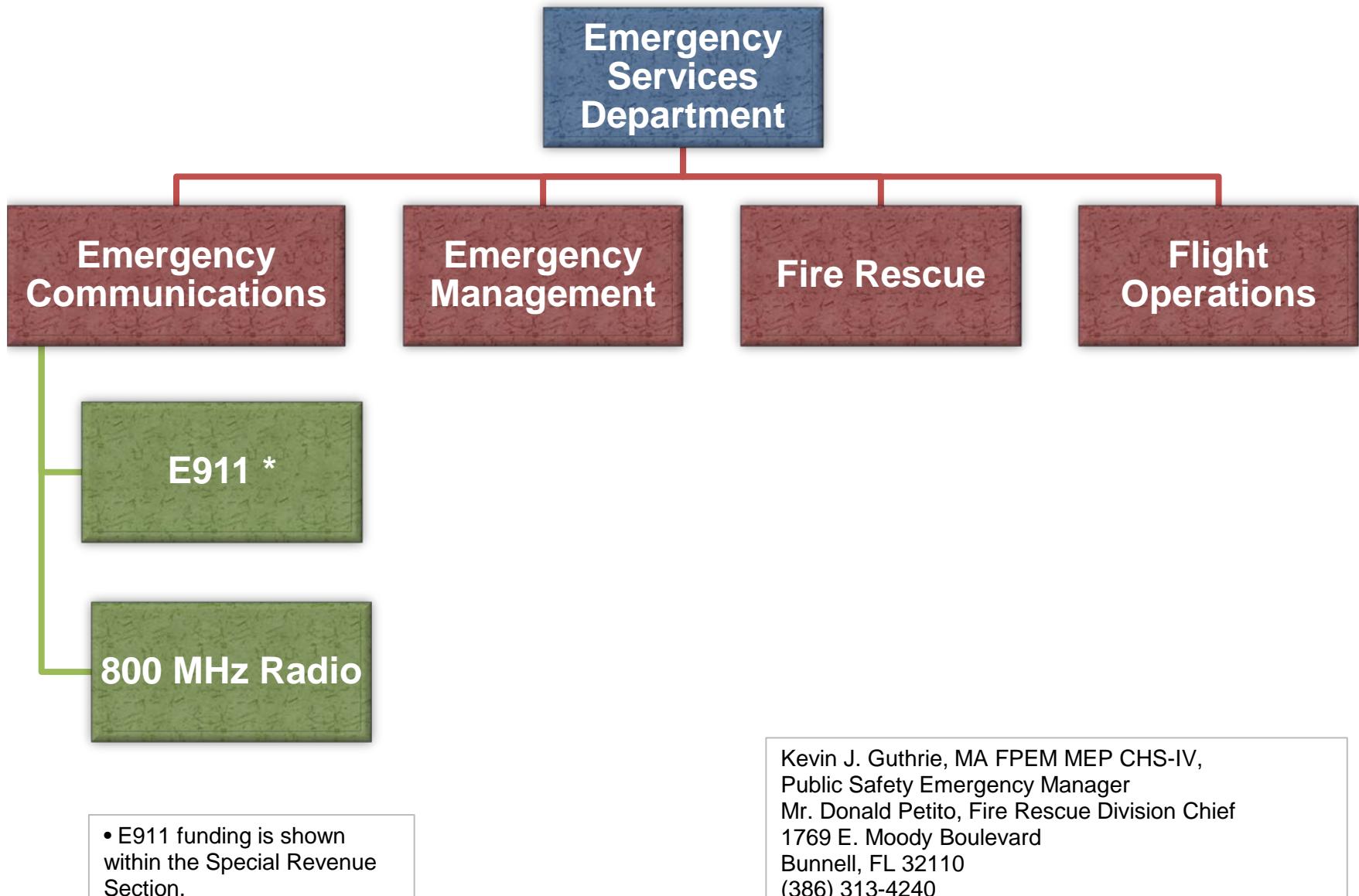
SUMMARY

	ACTUAL FY11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Creekside Festival Donation	4,278	6,925	4,500	4,500
Camping Fees	11,776	13,277	10,000	12,000
General Fund	126,767	130,781	147,685	146,945
	142,821	150,983	162,185	163,445
Expenditures				
Personnel	113,688	121,386	125,845	125,850
Operating	29,133	29,597	36,340	37,595
	142,821	150,983	162,185	163,445

	ACTUAL FY11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15

Personnel Summary -Positions

Maintenance Technician II	1.00	1.00	0.00	0.00
Parks Ranger III	0.00	0.00	1.00	1.00
Parks Ranger II	1.00	1.00	2.00	2.00
Parks Ranger I	1.00	1.00	0.00	0.00
Tradesworker II	0.00	0.00	0.00	0.00
Total Positions	3.00	3.00	3.00	3.00



Flagler County Board of County Commissioners
FY 2014-2015

EMERGENCY SERVICES DEPARTMENT SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)
Revenues					
General Fund	5,347,691	7,664,822	8,024,221	8,300,944	276,723
City of Bunnell-Contribution	3,600	0	0	0	0
City of Flagler Beach-Contribution	7,224	0	0	0	0
City of Palm Coast-Contribution	7,224	0	0	0	0
EMPG-Federal Grant	59,388	61,091	108,156	75,000	(33,156)
EMPA-State Grant	113,581	106,889	184,964	115,000	(69,964)
Fines for Automation	21,803	17,257	19,500	60,000	40,500
Other Grant Funds*	78,114	21,254	36,362	40,936	4,574
Helicopter Fees	62,745	61,696	80,000	80,000	0
Ambulance Fees	3,267,742	2,669,439	2,250,000	2,400,000	150,000
Firefighters Supp Comp	19,983	18,385	22,200	22,320	120
Fire Inspection Review Fees & Annual Inspections	8,740	7,755	6,825	4,350	(2,475)
CBE/ARRA Contributions	1,120	380	600	400	(200)
Miscellaneous-Emergency Services	38,947	12,846	0	600	600
Hunter's Ridge DRI Funds (prior year)	0	0	200,000	0	(200,000)
Loan Proceeds	567,811	0	0	0	0
Total Revenues	9,605,713	10,641,814	10,932,828	11,099,550	166,722
Expenses					
Emergency Services - Administration	215,576	215,765	218,462	211,106	(7,356)
Emergency Management/EMPA/EMPG Grant	383,673	400,233	505,792	440,793	(64,999)
Emergency Communication 800 MHz Radio System	1,253,647	1,265,258	1,269,822	1,269,808	(14)
Flight Operations	464,563	582,238	660,446	651,478	(8,968)
Fire/Rescue	7,212,946	8,160,618	8,241,944	8,485,429	243,485
Other Grants*	77,465	62,727	36,362	40,936	4,574
Total Expenses	9,607,870	10,686,839	10,932,828	11,099,550	166,722
Revenues vs. Expenses	(2,157)	(45,025)	0	0	0
	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)
Personnel Summary -Positions					
Emergency Services - Administration	1.25	1.25	0.75	0.25	(0.50)
Emergency Management General/EMPA/EMPG Grant	3.50	3.50	4.00	4.70	0.70
Emergency Services Grant - State Homeland Security Grant	0.80	0.80	0.00	0.15	0.15
Flight Operations	2.00	2.00	2.00	2.00	0.00
Fire/Rescue	83.00	83.00	83.00	86.00	3.00
Total Positions	90.55	90.55	89.75	93.10	3.35

Overall Expense Increase:
1.52%

Emergency Services Administration

The Emergency Services Department consists of Fire Rescue, Emergency Management, Flight Operations, and Emergency Communications (E911 Database and 800MHz Radio Communications). Emergency Services is responsible for all realms of countywide public safety with the exception of law enforcement. The highest priority for Emergency Services is to provide countywide expedient and effective public safety during times of emergency. To accomplish this task, all divisions work together providing planning, response, recovery, and mitigation for all scenarios in Flagler County.

The operation and mandates for Emergency Services include Florida Statutes, Chapters 252, 401, 633, 365, Florida Administrative Code 69A, 64E, OSHA CFR 1910, NFPA Fire Codes, Flagler County Code 14-51, 89, Presidential Directive #5, and the Stafford Act. Agencies providing direct input as to responsibilities include, Insurance Services Organization (ISO), Nuclear Regulatory Commission, Department of Homeland Security, Department of Defense, Florida Fire Marshall Office, Florida Division of Emergency Management, Florida Department of Management Services, Federal Communications Commission, Florida Department of Transportation, and the Occupational Safety and Health Administration. Following the guidance from these agencies and directives from the Flagler County Board of County Commissioners, Emergency Services provides a plethora of 24-hour services to assure the public's health, safety and welfare.

Primary Functions

- ❖ Maintain, exercise, and activate the Flagler County Comprehensive Emergency Management Plan.
- ❖ Train and educate the general public on fire prevention, hurricane preparedness, E911, etc.
- ❖ Maintain and develop adequate public warning and notification systems for use during natural or manmade emergency events.
- ❖ Develop and maintain the E911 Data Base and GIS information for accuracy and efficient operation.
- ❖ Provide 24-hour countywide fire coverage for brush fires, structure fires, hazmat events, auto accidents, etc.
- ❖ Provide 24-hour countywide EMS coverage and transport for medical and trauma calls.
- ❖ Assure public safety by completing fire building and construction inspections.
- ❖ Maintain and improve interoperability of 800MHz countywide radio communication system.
- ❖ Provide aerial support with FireFlight for fire, EMS, and law enforcement responses including reconnaissance flights for wildfire protection.
- ❖ Seek expedient reimbursement of public funds during disaster events.

Flagler County Board of County Commissioners
FY 2014-2015

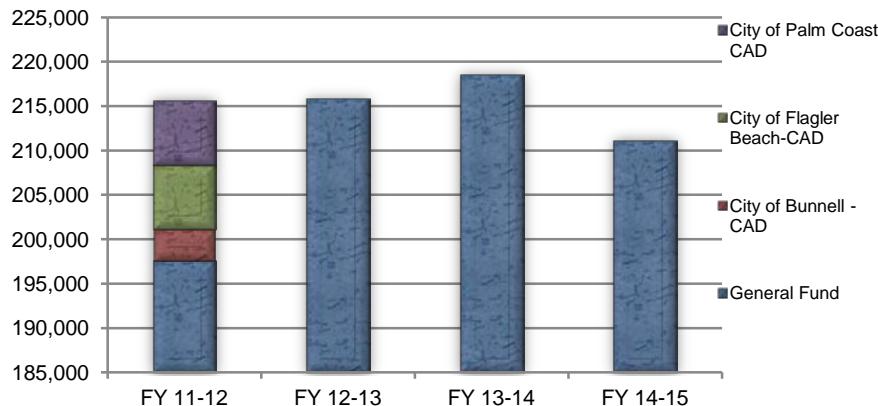
EMERGENCY SERVICES - ADMINISTRATION							GENERAL FUND
Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Dept 3820							
	Revenues						
337.20-01	Contribution-City of Palm Coast	3,600	0	0	0	0	Phased out CAD system maintenance
337.20-02	Contribution-City of Bunnell	7,224	0	0	0	0	Phased out CAD system maintenance
337.20-03	Contribution-City of Flagler Beach	7,224	0	0	0	0	Phased out CAD system maintenance
	General Fund	197,528	215,765	218,462	211,106	(7,356)	
	TOTAL REVENUES	215,576	215,765	218,462	211,106	(7,356)	
	Expenses						
522.10-12	Regular Salaries	21,533	21,863	22,072	10,546	(11,526)	Decreased Receptionist position
522.10-14	Overtime	5	0	0	0	0	
522.xx-xx	Employee Benefits	9,565	9,064	9,652	3,739	(5,913)	
	Total Personnel Expenses	31,103	30,927	31,724	14,285	(17,439)	
522.34-10	Other Contracted Services	0	0	0	0	0	
522.40-10	Travel Expense	0	25	0	0	0	
41-10,41-20	Communications	2,501	10,122	6,906	6,906	0	
522.42-01	Postage Expense	4	5	50	50	0	
522.43-10	Utilities Expense	49,252	47,570	51,997	51,997	0	EOC & Vehicle Storage Building electric & water (60%)
522.45-20	Vehicle Insurance	280	276	281	281	0	
522.46-10	Bldg/Equip Repairs	0	0	0	0	0	
522.46-20	Vehicle Repair	564	133	400	400	0	
522.46-30	Maintenance Agreements	120,324	119,773	119,624	129,704	10,080	
522.46-40	Small Tools & Equip	1	133	0	0	0	
522.47-10	Printing & Binding	0	0	100	100	0	
522.51-10	Office Supplies	111	168	1,315	1,218	(97)	
522.51-11	Office Equipment	0	2,920	0	100	100	
522.52-10	Gas, Oil & Lubricants	2,705	3,349	3,965	3,965	0	
522.52-12	Other Operating Expenses	2,229	364	2,100	2,100	0	Janitorial supplies for EOC
522.52-30	Data Processing Software	0	0	0	0	0	
	Total Operating Expenses	177,971	184,838	186,738	196,821	10,083	
522.64-10	Equipment	6,502	0	0	0	0	
	Total Capital Expenses	6,502	0	0	0	0	
	TOTAL EXPENSES	215,576	215,765	218,462	211,106	(7,356)	Overall Expense Reduction: -3.37%

Flagler County Board of County Commissioners
FY 2014-2015

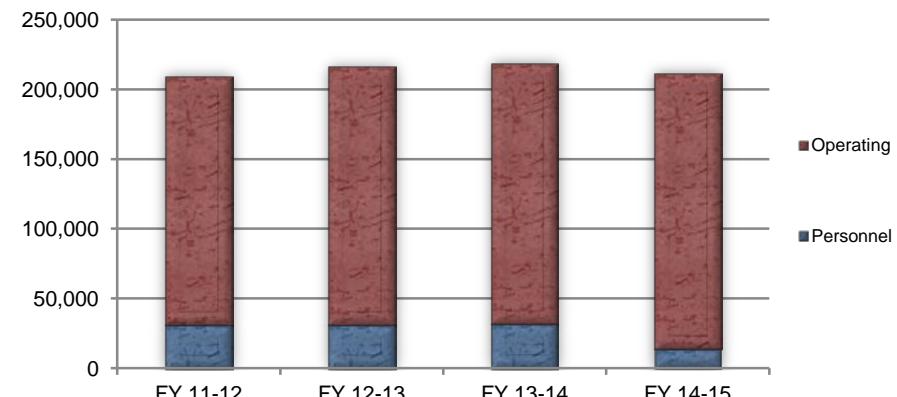
EMERGENCY SERVICES - ADMINISTRATION

GENERAL FUND

Operating Revenue Trend



Operating Expenditure Trend



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

Personnel Summary - Positions

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Accounting Clerk	0.50	0.50	0.00	0.00
Receptionist*	0.50	0.50	0.50	0.00
E911 Coordinator-Split Funded	0.25	0.25	0.25	0.25
Total Positions	1.25	1.25	0.75	0.25

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
General Fund	197,528	215,765	218,462	211,106
City of Bunnell - CAD	3,600	0	0	0
City of Flagler Beach-CAD	7,224	0	0	0
City of Palm Coast-CAD	7,224	0	0	0
215,576	215,765	218,462	211,106	

Expenses

	Personnel	Operating	Capital
Personnel	31,103	30,927	31,724
Operating	177,971	184,838	186,738
Capital	6,502	0	0
215,576	215,765	218,462	211,106

Emergency Management

The Emergency Management Division provides 24-hour response and recovery public safety services for all of Flagler County. Emergency Management is responsible for planning, mitigation, response and recovery from all disaster events such as hurricanes, tornadoes, wildfires, etc. The Florida Statutes (Chapter 252) require that every county have an Emergency Management program to assure adequate preparedness.

The highest priority for Emergency Management is to provide countywide disaster preparedness to assure continuity of government and public safety during any unusual event. Emergency Management defines disaster as any event that disrupts the normal day-to-day operation of Flagler County. An Emergency Management event could be as small as contamination from an auto accident or as large as a regional evacuation. Operational mandates for Emergency Management include Florida Statute Chapter 252, Florida Administrative Code 9G, Flagler County Codes, Presidential Directives, the federal Stafford Act, the PETS Act, and the Shelter Retrofit program. Agencies providing direct input to responsibilities include the Nuclear Regulatory Commission, Department of Homeland Security, National Weather Service, National Hurricane Center, Florida Division of Emergency Management, Federal Emergency Management Agency, Florida Department of Transportation, Florida Governor's Office, and the Department of Defense.

3 positions in the Emergency Management Division are funded by the Florida Emergency Preparedness Assistance grant (EMPA), the federal Emergency Management Preparedness grant (EMPG), Department of Homeland Security grants, and Hazardous Analysis Planning grants. These positions are responsible for all planning documents, mapping, and general preparedness activities under the supervision of the Emergency Management Division Chief.

Primary Functions

- ❖ Maintain, exercise, and activate the Flagler County Comprehensive Emergency Management Plan.
- ❖ Train and educate the general public on hurricane preparedness, disaster events, and severe weather.
- ❖ Provide 24-hour coverage for any unusual event in Flagler County and respond as needed.
- ❖ Respond to emergencies and events as needed to support public safety.
- ❖ Assure adequate public warning and notification of a threat to public safety.
- ❖ Assure adequate notification for countywide protective actions during a disaster event.
- ❖ Document and submit appropriate material for expense reimbursement to Flagler County after declared emergencies.
- ❖ Train and educate all agencies on roles within the Emergency Operations Center during activation.
- ❖ Author, review, and exercise planning and procedure documents to assure proper operation during real disaster events.
- ❖ Organize and plan for secure and adequate continuity of operations of Flagler County governments during disasters.
- ❖ Recruit and train disaster volunteers as authorized by County Code Chapter 12
- ❖ Follow all federal mandates regarding terrorism planning and responses.

Flagler County Board of County Commissioners
FY 2014-2015

EMERGENCY MANAGEMENT GENERAL-EMERGENCY SERVICES

GENERAL FUND

Fund 001 Dept 3812	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
	General Fund	207,898	228,701	212,672	250,793	38,121	
	TOTAL REVENUES	207,898	228,701	212,672	250,793	38,121	
Expenses							
525.10-12	Regular Salaries	127,864	130,174	109,654	139,735	30,081	Add portion (.55) of Mitigation Planner position
525.xx-xx	Employee Benefits	38,133	40,472	37,141	45,193	8,052	
	Total Personnel Expenses	165,997	170,646	146,795	184,928	38,133	
525.34-10	Other Contracted Services	0	25,216	20,317	20,317	0	All hazard incident mgt. team training/exercise
525.40-10	Travel Expense	5	0	0	0	0	
525.41-xx	Communications Inst/Repr	0	1,000	3,468	3,356	(112)	
525.41-10	Utilities Expense	29,702	28,397	31,325	31,325	0	EOC & Vehicle Storage Building electric - 40%
525.46-10	Bldg/Equip Repairs	(395)	0	0	0	0	
525.46-30	Maintenance Agreements	11,801	0	0	0	0	
525.46-40	Small Tools & Equipment	0	679	657	657	0	
525.51-10	Office Supplies	0	295	0	0	0	
525.51-11	Office Equipment	788	1,826	6,290	6,390	100	
525.52-12	Other Operating Expenses	0	642	3,820	3,820	0	EOC Activation supplies
	Total Operating Expenses	41,901	58,055	65,877	65,865	(12)	
	TOTAL EXPENSES	207,898	228,701	212,672	250,793	38,121	Overall Expense Increase: 17.92%

Flagler County Board of County Commissioners
FY 2014-2015

EMERGENCY MANAGEMENT PREPAREDNESS ASSISTANCE GRANTS

EMPA-The Emergency Management Preparedness Agreement is a recurring grant developed by Florida Legislature in the mid-90's after Hurricane Andrew. The purpose of this grant is to provide a minimum amount of funding to assure adequate planning, response, and recovery by every county. The mandate for this grant is contained in Florida Statute Chapter 252. The source of these funds comes from the \$2.00/\$4.00 (\$2.00 for homes and \$4.00 for businesses) surcharge on property insurance. The annual amount of this grant for Flagler County is approximately \$103,000.00 which historically was awarded in September. The State of Florida migrated the EMPA Grant to a July fiscal cycle in 2010.

EMPG-The Emergency Management Preparedness Grant is a recurring grant developed by FEMA as part of the 1950 Stafford Act. This funding is allocated to each state for allocation to every county based on population and general threats. The purpose of this grant is to assist all counties with maintaining an Emergency Management program. The funding is part of the overall Department of Homeland Security budget and must be APPROVED by Congress every year. This is a matching grant with an annual historical amount of approximately \$59,000.00.

EMERGENCY MANAGEMENT EMPG FEDERAL GRANT-EMERGENCY SERVICES						GENERAL FUND	
Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
331.23-00	EMPG-Federal Funds 9mos-75%	59,388	61,091	108,156	52,500	(55,656)	
	EMPG-Federal Funds 3mos-25% carryover	0	0	0	22,500	22,500	
	TOTAL REVENUE	59,388	61,091	108,156	75,000	(33,156)	
Expenses							
525.10-12	Regular Salaries	39,998	40,438	40,998	45,103	4,105	
525.xx-xx	Employee Benefits	13,331	13,658	14,587	14,895	308	
	Total Personnel Expenses	53,329	54,096	55,585	59,998	4,413	
41-10,41-20	Communications	7,817	7,064	2,880	2,940	60	
525.46-40	Small Tools & Equipment	3	0	5,401	2,342	(3,059)	
525.52-12	Other Operating Expenses	0	(63)	44,290	9,720	(34,570)	
	Total Operating Expenses	7,820	7,001	52,571	15,002	(37,569)	
	TOTAL EMPG GRANT EXPENSES	61,149	61,097	108,156	75,000	(33,156)	

Flagler County Board of County Commissioners
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EMERGENCY MANAGEMENT EMPA STATE GRANT-EMERGENCY SERVICES

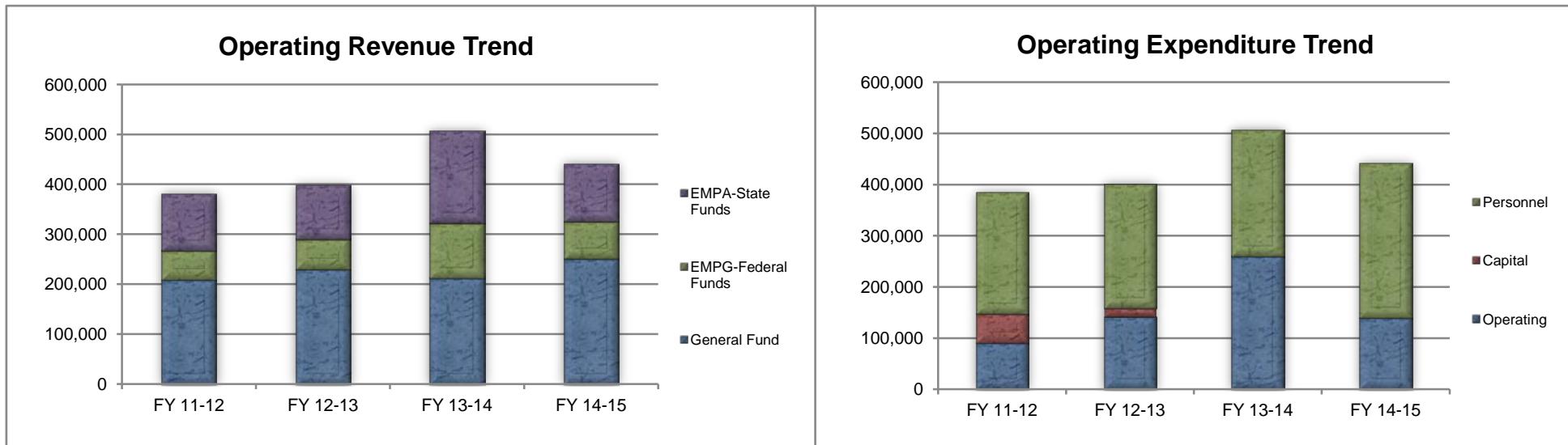
GENERAL FUND

Fund 001 Dept 8613	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
334.23-00	EMPA-State Funds 9mos-75%	113,581	106,889	184,964	86,250	(98,714)	
	EMPA-State Funds 9mos-75% carryover	0	0	0	28,750	28,750	
	TOTAL REVENUE	113,581	106,889	184,964	115,000	(69,964)	
Expenses							
525.10-12	Regular Salaries	12,416	12,693	32,188	42,581	10,393	Add portion (.15) of Mitigation Planner position
525.xx-xx	Employee Benefits	4,062	4,181	11,155	14,678	3,523	
	Total Personnel Expenses	16,478	16,874	43,343	57,259	13,916	
525.34-10	Other Contracted Services	1,967	14,240	13,318	13,318	0	Code Red Warning Community Notification System
525.40-10	Travel Expenses	1,775	2,085	4,862	3,757	(1,105)	Travel to Conferences Required by the Grant
41-10,41-20	Communications	4,180	4,940	9,162	6,686	(2,476)	New FAA helicopter tracking/XM radio trans frm EMPG
525.42-01	Postage Expense	330	573	250	250	0	
525.43-10	Utilities Expense	333	405	432	432	0	
525.45-20	Vehicle Insurance	560	1,105	841	562	(279)	
525.46-10	Building/Equipment Repairs	3,086	894	0	0	0	
525.46-20	Vehicle Repair	1,248	1,023	800	800	0	
525.46-30	Maintenance Agreements	1,694	21,770	12,152	12,152	0	Copier, E Team Maintenance
525.46-40	Small Tools & Equipment	3,295	6,416	475	475	0	
525.47-10	Printing & Binding	2,512	3,970	4,500	1,065	(3,435)	Annual Disaster Guide, NIMS Forms & Publications
525.48-10	Promotional Activities	1,129	0	0	0	0	
525.51-10	Office Supplies	1,054	937	2,340	1,558	(782)	
525.51-11	Office Equipment	8,743	13,567	4,600	1,200	(3,400)	
525.52-10	Gas, Oil & Lubricants	1,054	1,293	3,315	3,315	0	
525.52-12	Other Operating Expenses	3,457	1,992	3,000	10,731	7,731	
525.52-12	Other Operating Exp./Grant Rollover	0	0	79,310	0	(79,310)	
525.52-20	Clothing & Wearing Apparal	1,407	0	1,700	500	(1,200)	
525.52-30	Data Processing Software	1,608	341	0	0	0	
525.54-10	Publications/Memberships	425	225	0	200	200	
525.54-20	Conference/Seminar Registration	640	434	564	740	176	
	Total Operating Expenses	40,497	76,210	141,621	57,741	(83,880)	
525.64-10	Equipment	57,651	17,351	0	0	0	
	Total Capital Expenses	57,651	17,351	0	0	0	
	TOTAL EMPA GRANT EXPENSES	114,626	110,435	184,964	115,000	(69,964)	
	TOTAL GRANT EXPENSES	175,775	171,532	293,120	190,000	(103,120)	

Flagler County Board of County Commissioners
FY 2014-2015

EMERGENCY MANAGEMENT GENERAL-EMERGENCY SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes. The other revenue source for this division is the annual State Emergency Management Preparedness Assistance grant allocation.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary -Positions				
EM Division Chief-General Fund	1.00	1.00	1.00	0.00
Public Safety EM Manager	0.00	0.00	0.00	1.00
EM Technician-General Fund	0.70	0.70	0.25	0.25
Accounting Clerk-General Fund	0.50	0.50	1.00	1.00
Receptionist (moved fr Em Admin)	0.00	0.00	0.00	0.00
EM Technician-EMPA Grant	0.30	0.30	0.75	0.75
EM Planner-EMPG Grant	1.00	1.00	1.00	1.00 *
Mitigation Planner	0.00	0.00	0.00	0.70
Total Positions	3.50	3.50	4.00	4.70

* New position, Mitigation Planner .55 FTE Emergency Mgmt General ; .15 FTE EMPA .15 FTE each SHSGP (ES Grants); .15 E911 (Fund 302)

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund	207,898	228,701	212,672	250,793
EMPG-Federal Funds	59,388	61,091	108,156	75,000
EMPA-State Funds	113,581	106,889	184,964	115,000
	380,867	396,681	505,792	440,793
Expenses				
Personnel	235,804	241,616	245,723	302,185
Operating	90,218	141,266	260,069	138,608
Capital	57,651	17,351	0	0
	383,673	400,233	505,792	440,793

800 MHz Radio System (Emergency Communication)

The 800MHz Radio System (Emergency Communication) provides for 24-hour continuous operation of Flagler County's trunked radio system, used by all emergency responders (Sheriff's Deputies, Municipal law enforcement, Fire, and EMS units) to communicate with one another and dispatch. The radio system is monitored 24 hours a day and has 0.25 staff assigned to manage the system. The 800MHz radio system operates countywide and serves all government agencies within Flagler County and outside agencies responding into Flagler County.

The highest priority for the 800MHz Radio System is to provide immediate and dependable radio communications throughout the county. The county has 5 tower sites used to provide this communication along with nearly 2,000 radios in use. Operational mandates for 800MHz Radio System include directives from the Federal Communications Commission, Federal Aviation Authority, Department of Homeland Security, Department of Defense, United States Secret Service, Florida Department of Management Services, Flagler County Codes, and the Florida Department of Health.

The system was created in 2004 as a result of the 1998 wildfires and terrorist attacks of 9/11/2001. It provides countywide coverage to the Cities of Palm Coast, Flagler Beach, and Bunnell, Flagler County and the Flagler County Sheriff's Office. The cost to initially install the infrastructure and user equipment was \$10,030,579. This project was funded through a bond issue in the amount of \$11,346,000. The system features over three million calls per year.

Primary Functions

- ❖ Maintain radio interoperability with all agencies using the radio system.
- ❖ Design and maintain radio interoperability with agencies in adjoining counties to support mutual aid response.
- ❖ Comply with all mutual aid frequency allocations and radio system usage.
- ❖ Assure reliable system coverage without disruption/down time.
- ❖ Provide security at all tower sites.
- ❖ Assure adequate non-commercial power availability at tower sites.
- ❖ Comply with all FCC rules and regulations.
- ❖ Prepare expansion plans for future growth of the radio system.
- ❖ Maintain user groups to assure communication with all agencies.
- ❖ Prepare bid specification documents for maintenance contracts and user equipment and system upgrades.

Flagler County Board of County Commissioners
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EMERGENCY COMMUNICATIONS-800 MHz RADIO SYSTEM-EMERGENCY SERVICES

GENERAL FUND

Fund 001 Dept 3816		ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
351.12-00	Fines for Automation	21,803	17,257	19,500	60,000	40,500	
	General Fund	1,231,844	1,248,001	1,250,322	1,209,808	(40,514)	
	TOTAL REVENUES	1,253,647	1,265,258	1,269,822	1,269,808	(14)	
Expenses							
529.34-10	Other Contracted Services	0	5,963	10,000	7,000	(3,000)	Contract as necessary for emergency repairs
41-10,41-20	Communications	9,347	12,410	1,260	1,260	0	
529.41-30	Postage Expense	5	100	0	0	0	
529.43-10	Utilities Expenses	22,804	22,060	27,720	27,720	0	
529.44-10	Rentals and Leases	142,046	146,546	149,299	152,642	3,343	Scheduled rent increase per agreement
529.45-10	General Liability Insurance	755	573	767	767	0	
529.45-20	Vehicle Insurance	280	276	0	0	0	
529.46-10	Bldgng/Equip Repairs	649	4,039	450	450	0	
529.46-20	Vehicle Repair	478	0	0	0	0	
529.46-30	Maintenance Agreements	225,182	225,050	225,051	228,051	3,000	Per existing maintenance contracts
529.46-40	Small Tools & Equipment	0	1,002	0	0	0	
529.51-10	Office Supplies	30	0	0	0	0	
529.51-11	Office Equipment	80	0	0	0	0	
529.52-10	Gas, Oil & Lubricants	150	857	2,600	2,400	(200)	
529.52-12	Other Operating Expenses	0	0	10,000	8,000	(2,000)	Earmarked for 800 MHz repair
	Total Operating Expenses	401,806	418,876	427,147	428,290	1,143	
529.64-10	Equipment	0	3,636	0	0	0	
	Total Capital Expenses	0	3,636	0	0	0	
529.71-30	Principal on Loan	547,350	558,920	600,750	628,340	27,590	Purchase of 800 MHz Communication System
529.72-30	Interest on Loan	303,991	283,326	241,175	212,428	(28,747)	Maturity Date 10/01/2020-details in Debt Svc. Section
529.73-10	Other Debt Service Costs	500	500	750	750	0	GASB 53 annual report fee
	Total Debt Service	851,841	842,746	842,675	841,518	(1,157)	
	TOTAL EXPENDITURES	1,253,647	1,265,258	1,269,822	1,269,808	(14)	

Flagler County Board of County Commissioners
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EMERGENCY COMMUNICATIONS-800 MHz RADIO SYSTEM EXPANSION RESERVES						GENERAL FUND	
Fund 126		ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
361.10-00	Interest & MMIA Investments	1,542	1,282	0	0	0	
399.00-00	Cash Carry Forward	901,348	902,645	900,000	904,569	4,569	Deposits from City of Palm Coast for 800MHz upgrade
	TOTAL REVENUES	902,890	903,927	900,000	904,569	4,569	
Expenditures							
529.31-10	Professional Services	245	557	500	1,000	500	PFM investment fees
		245	557	500	1,000	500	
Reserves							
587.98-50	800 MHz Future Expansion Reserves	902,645	903,370	899,500	903,569	4,069	
	TOTAL EXPENDITURES	902,890	903,927	900,000	904,569	4,569	

Flagler County Board of County Commissioners
FY 2014-2015

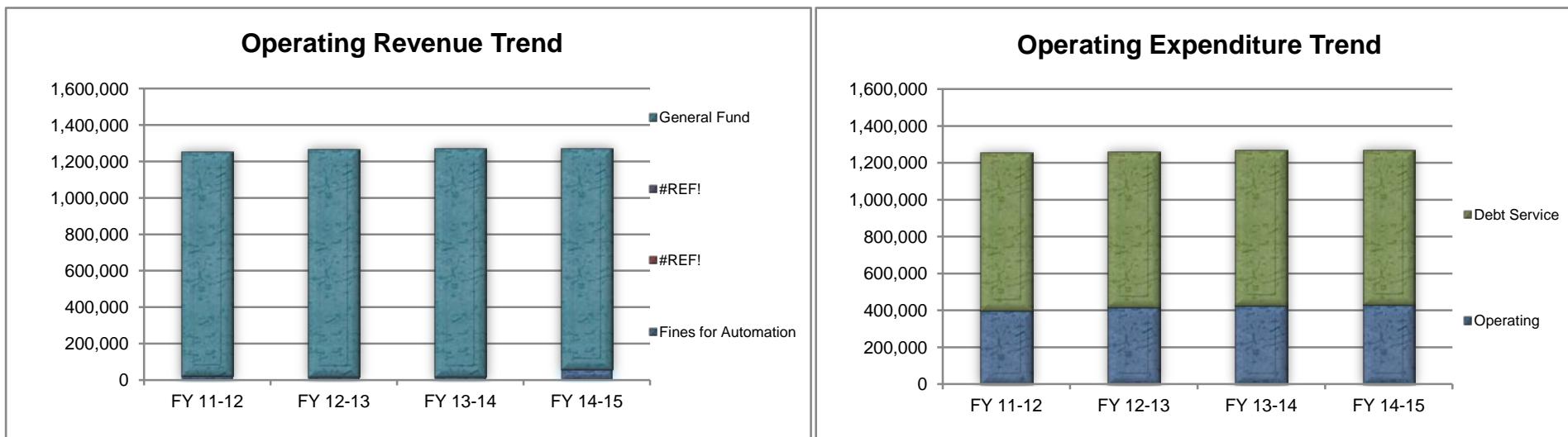
800 MHZ System - Amortization Schedule

Fund:	001	Account #			001-3816-529					
Loan:	\$10,043,032									
Rate:	4.7325%									
Length:	15 Years									
Calculation Period										
FY	Date Due	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR					
2006	04/01/06	314,170	242,925	557,095	314,170	242,925	557,095			
2007	10/01/06	315,060	231,508	546,568						
	04/01/07	331,080	224,053	555,133	646,140	455,562	1,101,702			
2008	10/01/07	331,080	216,219	547,299						
	04/01/08	346,210	208,385	554,595	677,290	424,604	1,101,894			
2009	10/01/08	346,210	200,193	546,403						
	04/01/09	362,230	192,001	554,231	708,440	392,193	1,100,633			
2010	10/01/09	363,120	183,429	546,549						
	04/01/10	379,140	174,837	553,977	742,260	358,266	1,100,526			
2011	10/01/10	379,140	165,866	545,006						
	04/01/11	267,000	156,894	423,894	646,140	322,760	968,900			
2012	10/01/11	267,890	150,576	418,466						
	04/01/12	279,460	144,237	423,697	547,350	294,814	842,164			
2013	10/01/12	280,350	137,625	417,975						
	04/01/13	292,810	130,991	423,801	573,160	268,616	841,776			
2014	10/01/13	293,700	124,062	417,762						
	04/01/14	307,050	117,113	424,163	600,750	241,175	841,925			
2015	10/01/14	307,050	109,847	416,897						
	04/01/15	321,290	102,581	423,871	628,340	212,428	840,768			
2016	10/01/15	321,290	94,979	416,269						
	04/01/16	336,420	87,376	423,796	657,710	182,355	840,065			
2017	10/01/16	336,420	79,416	415,836						
	04/01/17	352,440	71,455	423,895	688,860	150,871	839,731			
2018	10/01/17	351,550	63,116	414,666						
	04/01/18	368,460	54,797	423,257	720,010	117,913	837,923			
2019	10/01/18	368,460	46,078	414,538						
	04/01/19	386,260	37,360	423,620	754,720	83,438	838,158			
2020	10/01/19	385,370	28,220	413,590						
	04/01/20	403,170	19,101	422,271	788,540	47,321	835,861			
2021	10/01/20	404,060	9,561	413,621	404,060	9,561	413,621			
TOTALS		10,097,940	3,804,802	13,902,742	10,097,940	3,804,802	13,902,742			

Flagler County Board of County Commissioners
FY 2014-2015

EMERGENCY COMMUNICATIONS-800 MHz RADIO SYSTEM-EMERGENCY SERVICES

GENERAL FUND



NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes. Agreements were made with the City of Bunnell and Flagler Beach in which the County loaned them the funds for their portion of the 800 MHz system. The agreements are as follows:

City of Bunnell -Original loan amount \$302,856 plus 4.732% interest satisfied April 2011.

City of Flagler Beach-Original loan amount \$463,219 plus 4.732% interest satisfied May 2011.

Intergovernmental Radio Communications Program (Fines for Automation)

Section 318.21(9), Florida Statutes

Civil penalties received by a county court that result from traffic infractions pursuant to the provisions of ch. 381, F.S., shall be distributed and paid monthly as directed by s. 318.21, F.S. From each moving traffic violation, the amount of \$12.50 must be used by the county to fund its participation in an intergovernmental radio communication program. If the county is not participating in a program, the revenues collected must be used to fund local law enforcement automation.

SUMMARY

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Fines for Automation	21,803	17,257	19,500	60,000
General Fund	1,231,844	1,248,001	1,250,322	1,209,808
	1,253,647	1,265,258	1,269,822	1,269,808
Expenses				
Operating	401,806	418,876	427,147	428,290
Capital	0	3,636	0	0
Debt Service	851,841	842,746	842,675	841,518
	1,253,647	1,265,258	1,269,822	1,269,808

Authorized Uses

The county must use the revenues to fund its participation in an intergovernmental radio communication program APPROVED by the Department of Management Services. If the county is not participating, the revenues must be used to fund local law enforcement automation.

Flight Operations

The Flight Operations Division provides 12-hour immediate response and recovery public safety services for all of Flagler County. For the other 12 hours, on call staff is prepared to respond, if needed, for aerial support. This division has 2 employees that operate and maintain the FireFlight helicopter. FireFlight has three missions prioritized as wildfire mitigation as its first priority, medical transport as a second priority and law enforcement as its third priority. Flight Operations provides wildfire and structural fire support as directed by incident commanders. Flight Operations also provides E911 EMS helicopter transport for trauma patients and other medical emergencies. Flight Operations plans and participates with all local law enforcement agencies to provide aerial surveillance on request.

The highest priority for Flight Operations is to provide countywide aerial support efficiently and effectively when requested. Flight Operations is an imperative part of mitigation and response for containment of wildfires in Flagler County. Operational mandates for Flight Operations include directives from the Federal Aviation Authority, Department of Homeland Security, Department of Defense, Florida Division of Forestry, Florida Department of Transportation, Flagler County Airport Procedures, Flagler County Codes, and Florida Department of Law Enforcement.

Primary Functions:

- ❖ Survey Flagler County in its entirety for potential wildfires.
- ❖ Respond to all wildfires and provide a first response effort to extinguish.
- ❖ Maintain all transport requirements for aerial trauma transport.
- ❖ Provide air transport for medical patients
- ❖ Maintain the helicopter following federal requirements.
- ❖ Provide public education and training on FireFlight's capabilities.
- ❖ Train and exercise with all public safety agencies in Flagler County.
- ❖ Provide reconnaissance for law enforcement and Fire Rescue.
- ❖ Provide damage assessments after disaster events for Emergency Management.

Flagler County Board of County Commissioners
FY 2014-2015

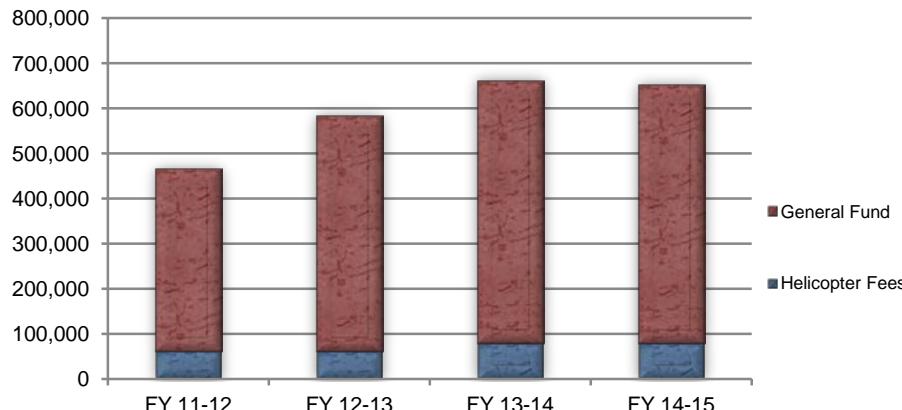
FLIGHT OPERATIONS-EMERGENCY SERVICES						GENERAL FUND	
Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Dept 3870							
	Revenues						
342.61-00	Helicopter Fees	62,745	61,696	80,000	80,000	0	
	General Fund	401,818	520,542	580,446	571,478	(8,968)	
	TOTAL REVENUES	464,563	582,238	660,446	651,478	(8,968)	
	Expenses						
522.10-12	Regular Salaries	149,592	186,383	153,440	146,930	(6,510)	Change in personnel for Pilot position
522.xx-xx	Employee Benefits	53,361	147,067	65,902	65,002	(900)	
	Total Personnel Expenses	202,953	333,450	219,342	211,932	(7,410)	
522-31-10	Professional Services	105	150	375	375	0	
522-34-10	Other Contracted Services	1,204	4,040	7,460	7,460	0	
40-10,55-01	Travel/Training	13,758	14,141	17,026	22,026	5,000	
41-10,41-20	Communications	3,144	3,201	6,368	3,728	(2,640)	
522-42-01	Postage Expense	1,398	1,111	952	1,152	200	
522-43-10	Utilities Expense	3,169	3,649	4,392	4,560	168	
522-44-10	Rentals & Leases	16,777	17,272	17,583	17,829	246	
522-45-20	Vehicle Insurance	280	552	553	553	0	
522-45-30	Property/Casualty Insurance	44,384	44,384	44,384	50,000	5,616	
522-46-10	Building/Equip Repairs	993	3,192	500	1,700	1,200	
522-46-20	Vehicle Repair	87,986	55,437	110,740	195,190	84,450	Mechanical upgrades/repairs to helicopter
522-46-30	Maintenance Agreements	41,298	52,010	64,918	66,810	1,892	
522-46-40	Small Tools & Equipment	1,099	1,493	725	725	0	
522-47-10	Printing & Binding	100	205	0	0	0	
522-49-10	Other Current Charges	0	0	0	0	0	
522-51-10	Office Supplies	384	78	400	400	0	
522-51-11	Office Equip Under \$1,000	863	129	400	400	0	
522-52-10	Gas, Oil & Lubricants	2,919	2,194	4,050	4,050	0	
522-52-12	Other Operating Expenses	260	190	300	500	200	
522-52-16	Aviation Oil & Jet Fuel	40,042	42,029	71,064	58,000	(13,064)	
522-52-20	Clothing & Wearing Apparel	413	2,245	1,550	1,550	0	
522-52-30	Data Processing Software	723	780	0	0	0	
522-54-10	Publications/Memberships	311	306	2,364	2,538	174	
	Total Operating Expenses	261,610	248,788	356,104	439,546	83,442	
522.64-10	Equipment	0	0	85,000	0	(85,000)	
	Total Capital Expenses	0	0	85,000	0	(85,000)	
	TOTAL EXPENSES	464,563	582,238	660,446	651,478	(8,968)	Overall Expense Increase/Decrease: -1.36%

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

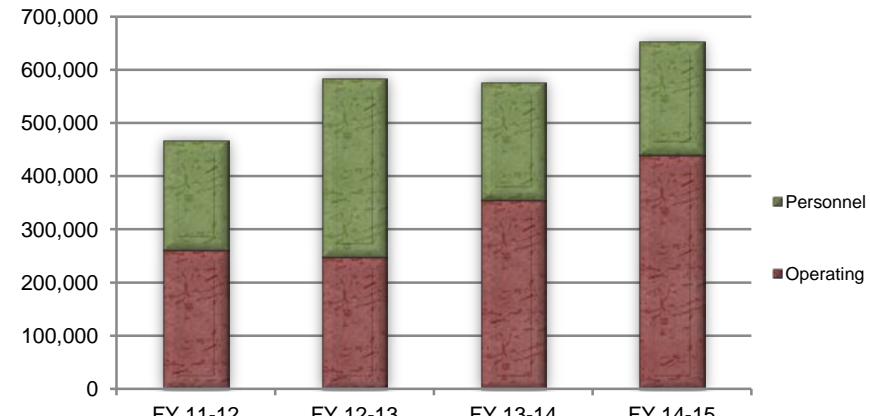
FLIGHT OPERATIONS-EMERGENCY SERVICES

GENERAL FUND

Operating Revenue Trend



Operating Expenditure Trend



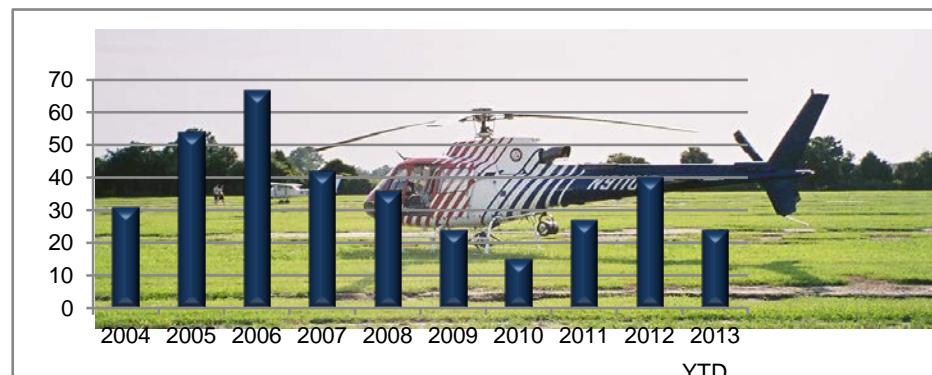
NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

Helicopter Fees generated from emergency medical transports-\$4,700 flat rate plus \$75.00 per mile charged (one-way). Fee schedule updated May 2008.

In February 2004, after receiving Air Carrier certification, Flight Operations began billing for helicopter transports of both trauma patients and interfacility transports.

Flight Operations Transports



SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Helicopter Fees	62,745	61,696	80,000	80,000
General Fund	401,818	520,542	580,446	571,478
464,563	582,238	660,446	651,478	

Expenses

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel	202,953	333,450	219,342	211,932
Operating	261,610	248,788	356,104	439,546
Capital	0	0	85,000	0
464,563	582,238	660,446	651,478	

Personnel Summary -Positions

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Chief Pilot	1.00	1.00	1.00	1.00
Flight Operations Chief	1.00	1.00	1.00	1.00
Total Positions	2.00	2.00	2.00	2.00

Fire/Rescue Mission Statement

To protect and enhance the quality of life of the residents and guests through effective and efficient delivery of emergency and non-emergency services.

Vision

We are committed to providing highly trained professionals and volunteers who are well equipped to carry out the mission statement.

Department Goals

Customer Focus – Monitors operation to enhance customer service and raise the quality of fire and EMS services.

- Develop department members to provide quality service, through training and by encouraging and supporting college education.
- Foster total quality customer service through employee empowerment, customer oriented service and loyalty to county services.

Financial Stability – Foster a correlative relationship between function and process of fire and EMS services in order to live within financial resource limits.

- Promote an awareness of fiscal responsibilities.
- Complete fiscal year with a balanced budget.

Future Vision – Strategically identify and respond to critical opportunities and challenges to enhance services provided and quality of life.

- Enhance the services provided by continually assessing the needs of the community and keeping pace with growth.
- Providing a force with the ability to respond with proficiency to any hazards presented.

Department Values

Integrity – Defined as being honest, moral, upright and sincere. Public trust can only exist with our integrity and respect for one another. The foundation of Flagler County Fire Rescue is the high level of integrity of its employees.

Professionalism – Recognizing the changing and diverse needs of the community, Flagler County Fire Rescue promotes and encourages a policy of professional and individual excellence which is delivered and enhanced by continuing education and training.

Commitment to Employees – The department recognizes that its employees are the vital component to the successful delivery of fire and EMS services. We believe we can achieve our highest potential by actively involving our employees in problem solving and improving fire and EMS services. We support an organizational climate of mutual trust and respect.

Loyalty – Department members shall strive to maintain their allegiance to the department's beliefs, mission and vision, while creating open lines of communication and continuing to work hard.

Fire/Rescue

The Fire/Rescue division provides a 24-hour response and recovery public safety services for all of Flagler County. As part of the overall Emergency Services countywide public safety effort, the highest priority as part of these services is to provide countywide fire and ambulance service efficiently and effectively when help is needed. Flagler County is the sole provider of ambulance services in the County. Additionally, members of the Fire Rescue staff hired after July of 2003 are required to be Firefighter Paramedics. Currently there are 76 employees who have this designation. Firefighter Paramedics have the knowledge to perform fire activities, vehicle extrication, confined space rescues, high and low angle rescues, Hazardous Material mitigation, ocean and flood water rescue and advanced medical procedures following established protocols approved by the County Medical Director and the Fire Chief.

This division has a total of 84 employees which includes paramedic support for Flight Operations. The Fire/Rescue Division staffs Station 41(Hammock) and 92 (Airport) with fire and EMS, Station 31 (Korona) with fire and EMS, Station 51 is a combination station with career and volunteers with EMS or fire, Palm Coast Stations 21 and 22 with County EMS, and Flagler Beach Station 11 with County EMS. Fire Rescue also manages 3 volunteer stations which have limited capabilities.

Operational mandates for Fire/Rescue include Florida Statutes Chapter 633, 401, Florida Administrative Code 69A, 64E, OSHA CFR 1910, NFPA Fire Codes, Flagler County Codes, and Presidential Directive #5. Agencies providing direct input into operations and responsibilities include Insurance Service Organization (ISO), Nuclear Regulatory Commission, Department of Homeland Security, Department of Defense, Florida Fire Marshall Office, Florida Department of Transportation, Occupational Safety and Health Administration, Florida Department of Health and Florida Fire Chief's Association.

Primary Functions

- ❖ Respond with appropriate equipment to all E911 and other emergency calls with professionalism, accuracy, good customer service, compassion, and expertise.
- ❖ Train, educate, and exercise staff and the general public on fire prevention and fire suppression.
- ❖ Provide wildfire mitigation public education each year and continue with public medical classes such as CPR and first aid as Fire Rescue is a recognized American Heart Association training facility.
- ❖ Provide in-house training opportunities for staff and volunteers with Flagler County and all municipalities.
- ❖ Assure that all EMS responses are following medical guidelines consistent with Florida pre-hospital nationwide protocols and Medical Director.
- ❖ Provide accurate building and construction plan review and building inspection following the Life Safety Code provisions and property fire lane access.
- ❖ Prepare for potential hazardous material releases.
- ❖ Maintain all fire/EMS equipment to assure operation during emergency events.
- ❖ Team with all other county and municipal agencies for large scale community events that require Fire Rescue.
- ❖ Participate with Technical Rescue Team Response with the State of Florida as Fire Rescue is recognized for response and water rescue.
- ❖ Provide mutual aid to other jurisdictions through local and statewide agreements.

Flagler County Board of County Commissioners
FY 2014-2015

FIRE/RESCUE-EMERGENCY SERVICES		GENERAL FUND					
Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Dept 3815							
	Revenues						
342.60-00	Ambulance Fees	3,267,742	2,669,439	2,250,000	2,400,000	150,000	
335.21-00	Firefighters Supplement Comp	19,983	18,385	22,200	22,320	120	
349.06-00	Fire Inspection Review Fees	2,590	2,920	2,625	0	(2,625)	Collected in Building Fund (181)
342.20-01	Annual Fire Inspection	6,150	4,835	4,200	4,350	150	
366.01-05	CBE/ARRA Contributions	38,947	12,846	0	600	600	
369.90-08	Miscellaneous-Emergency Services	1,120	380	600	400	(200)	
	Hunter's Ridge DRI Funds (prior year)	0	0	200,000	0	(200,000)	
	General Fund	3,876,414	5,451,813	5,762,319	6,057,759	95,440	
	TOTAL REVENUES	7,212,946	8,160,618	8,241,944	8,485,429	43,485	
	Expenses						
522.10-12	Regular Salaries	3,658,746	3,699,278	3,648,791	3,807,853	159,062	Added 3 Firefighters
522.10-14	Sick & Relief/Holiday Overtime	406,378	333,564	398,240	413,603	15,363	
522.10-15	Firefighters Supplemental	20,050	18,612	22,200	22,320	120	
522.10-28	Scheduled Overtime	263,638	273,007	283,832	319,785	35,953	
522.xx-xx	Employee Benefits	1,703,791	1,777,865	2,056,894	2,173,833	116,939	
	Total Personnel Expenses	6,052,603	6,102,326	6,409,957	6,737,394	327,437	
522.31-10	Professional Services	31,118	31,338	42,070	42,070	0	
522.34-10	Other Contracted Services	11,496	17,506	12,870	12,892	22	
522.34-10	Medical Transport Billing Contract	96,643	151,559	147,000	0	(147,000)	Interlocal agreement pending to eliminate fees
522.40-10	Travel Expense	5,788	3,640	16,000	16,000	0	Includes volunteer travel reimbursement
41-10,41-20	Communications	30,472	25,978	26,317	27,517	1,200	
522.42-01	Postage Expense	414	566	500	500	0	
522.43-10	Utilities Expense	29,347	28,181	32,823	32,353	(470)	
522.44-10	Rentals & Leases	2,660	2,626	3,790	3,790	0	
522.45-10	General Liability Insurance	4,354	1,060	4,500	4,500	0	
522.45-20	Vehicle Insurance	17,959	18,197	19,037	20,617	1,580	
522.46-10	Bldg/Equip Repairs	4,156	5,903	3,600	1,420	(2,180)	
522.46-20	Vehicle Repair	142,756	125,540	140,000	140,000	0	
522.46-30	Maintenance Agreements	49,248	39,812	49,205	49,590	385	
522.46-40	Small Tools & Equipment	78,718	35,886	47,576	47,576	0	
522.47-10	Printing & Binding	5,714	2,990	2,000	2,000	0	
522.48-10	Promotional Activities	1,603	1,809	1,500	1,500	0	
522.49-10	Other Current Chgs	386	6,406	2,125	2,125	0	
522.49-13	Service Awards/Recognition	748	0	0	0	0	
522.49-15	Advertising	0	125	0	0	0	
522.49-18	Bank Lockbox Fees	7,942	6,604	6,000	6,000	0	
522.51-10	Office Supplies	2,679	3,050	3,600	3,600	0	
522.51-11	Office Equip Under \$1,000	4,441	1,488	1,800	1,800	0	

Flagler County Board of County Commissioners
FY 2014-2015

FIRE/RESCUE-EMERGENCY SERVICES		GENERAL FUND				
Fund 001 Dept 3815	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)
Expenses (Continued)						
522.52-10	Gas, Oil & Lubricants	180,055	186,689	184,000	184,000	0
522.52-12	Other Operating Expenses	24,592	24,149	20,075	20,075	0
522.52-20	Clothing & Wearing Apparel	30,587	53,272	37,735	46,739	9,004 Substantial increase in uniform costs.
522.52-30	Data Processing Software	3,858	100	300	300	0
522.52-40	Ambulance Drugs	178,257	154,993	177,500	160,000	(17,500)
522.54-10	Publications/Memberships	6,174	5,711	2,705	2,705	0
522.54-20	Conference/Seminar Registration	1,619	525	450	450	0
522.55-01	Training/Educational Cost	260	5,517	15,550	12,000	(3,550)
522.55-02	CBE Training	9,773	1,959	0	0	0
Total Operating Expenses		963,817	943,179	1,000,628	842,119	(158,509)
522.64-10	Equipment	114,810	1,033,113	727,300	802,000	74,700 See detail below
Total Capital Expenses		114,810	1,033,113	727,300	802,000	74,700
522.71-30	Principal on Loan for Equipment	67,650	69,080	74,250	77,660	3,410 Purchased 4 ambulances & 2 pumbers
522.72-30	Interest on Loan	14,066	12,920	29,809	26,256	(3,553) Maturity date 10/01/2020
Total Debt Service Exp.		81,716	82,000	104,059	103,916	(143)
TOTAL EXPENSES						Overall Expense Increase/Decrease:
7,212,946						2.95%
Capital Equipment:						
Engine				439,000		
35 SCBA Bottles				38,000		
EMS COT				6,000		
2 Generators				9,000		
Training Manikins				10,000		
Jaws of Life				35,000		
Trailer				10,000		
Bunker Gear				36,000		
Ambulance - New 7th Rig				219,000		
				802,000		

Flagler County Board of County Commissioners
FY 2014-2015

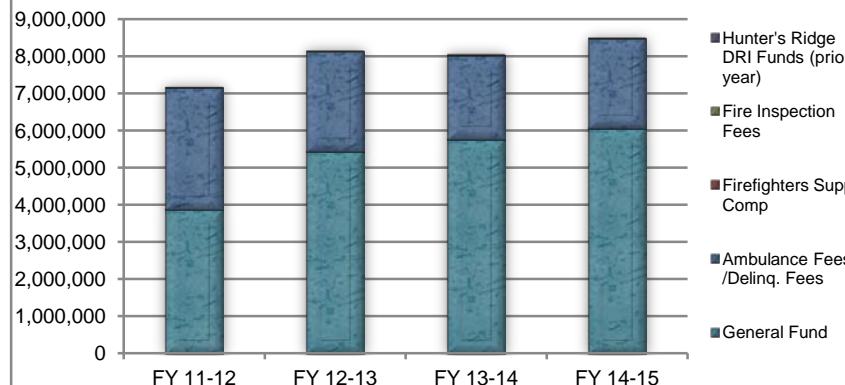
Fire/Rescue Equipment - Amortization Schedule						
Fund:	001	General Fund	Account #	001-3815-522		
Loan:	\$1,302,968					
Rate:	4.73%	PO# 11957 -	699,692 (2) Pierce Pumpers	Pierce Mfg.		
Length:	15 Years	PO# 11956	568,000 (4) Freightliner Ambulance	American LaFrance		
Ambulances & Fire Trucks		PO# 12247	18,132 Misc Equip to stock trucks	Ten 8 Fire Equip		
		PO# 12296	6,390 Ferno Stretchers	TriAnim		
		PO# 12298	4,530 (3) Broslow/Hinkle Sys.	Armstrong Medical		
		PO# 12896	6,224 Lightbars/Strobes	DSS, Dana Safety		
			1,302,968			
Calculation Period						
FY	Date Due	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR	
					Principal	Interest
2006	4/1/2006	38,830	30,024	68,854	38,830	30,024 68,854
2007	10/1/2006	38,940	28,613	67,553		
	4/1/2007	40,920	27,692	68,612	79,860	56,305 136,165
2008	10/1/2007	40,920	26,724	67,644		
	4/1/2008	42,790	25,755	68,545	83,710	52,479 136,189
2009	10/1/2008	42,790	24,743	67,533		
	4/1/2009	44,770	23,730	68,500	87,560	48,473 136,033
2010	10/1/2009	44,880	22,671	67,551		
	4/1/2010	46,860	21,609	68,469	91,740	44,280 136,020
2011	10/1/2010	46,860	20,500	67,360		
	4/1/2011	33,000	19,391	52,391	79,860	39,892 119,752
2012	10/1/2011	33,110	18,611	51,721		
	4/1/2012	34,540	17,827	52,367	67,650	36,438 104,088
2013	10/1/2012	34,650	17,010	51,660		
	4/1/2013	36,190	16,190	52,380	70,840	33,200 104,040
2014	10/1/2013	36,300	15,334	51,634		
	4/1/2014	37,950	14,475	52,425	74,250	29,808 104,058
2015	10/1/2014	37,950	13,577	51,527		
	4/1/2015	39,710	12,679	52,389	77,660	26,255 103,915
2016	10/1/2015	39,710	11,739	51,449		
	4/1/2016	41,580	10,799	52,379	81,290	22,538 103,828
2017	10/1/2016	41,580	9,815	51,395		
	4/1/2017	43,560	8,832	52,392	85,140	18,647 103,787
2018	10/1/2017	43,450	7,801	51,251		
	4/1/2018	45,540	6,773	52,313	88,990	14,573 103,563
2019	10/1/2018	45,540	5,695	51,235		
	4/1/2019	47,740	4,618	52,358	93,280	10,313 103,593
2020	10/1/2019	47,630	3,488	51,118		
	4/1/2020	49,830	2,361	52,191	97,460	5,849 103,309
2021	10/1/2020	49,940	1,182	51,122	49,940	1,182 51,122
	TOTALS	1,248,060	470,256	1,718,316	1,248,060	470,256 1,718,316

Flagler County Board of County Commissioners
FY 2014-2015

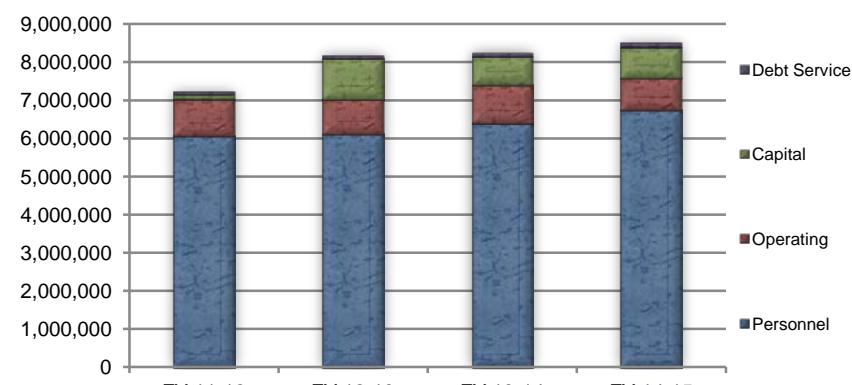
FIRE/RESCUE-EMERGENCY SERVICES

GENERAL FUND

Operating Revenue Trend



Operating Expenditure Trend



Stations:

	Service Provided:
Station 11-Flagler Beach	EMS Only
Station 21-Palm Coast (west)	EMS Only
Station 22-Palm Coast (east)	EMS Only
Station 51-Espanola (partially volunteer)	Multi-Functional
Station 16-(Volusia County)	Fire/ALS-no transport
Station 41-Hammock	Multi-Functional
Station 92-Airport	Multi-Functional

Volunteer Stations:

Station 71-St John's Park	Fire Only
Station 81-Rima Ridge	Fire Only
Station 31-Korona	Fire Only
Station 51-Espanola	Fire Only

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Ambulance Fees /Delinq. Fees	3,267,742	2,669,439	2,250,000	2,400,000
Firefighters Supp Comp	19,983	18,385	22,200	22,320
Fire Inspection Fees	8,740	7,755	6,825	4,350
Misc.-Emergency Services	1,120	380	600	400
CBE/ARRA Contributions	38,947	12,846	0	600
Hunter's Ridge DRI Funds	0	0	200,000	0
General Fund	3,876,414	5,451,813	5,762,319	6,057,759
7,212,946	8,160,618	8,241,944	8,485,429	

Expenses

Personnel	6,052,603	6,102,326	6,409,957	6,737,394
Operating	963,817	943,179	1,000,628	842,119
Capital	114,810	1,033,113	727,300	802,000
Debt Service	81,716	82,000	104,059	103,916

Personnel Summary -Positions

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Fire Rescue Division Chief	1.00	1.00	1.00	1.00
Fire Rescue Deputy Chief	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00
Training Officer	1.00	1.00	1.00	1.00
Fire Rescue Captain	3.00	3.00	3.00	3.00
Fire Rescue Lieutenant	18.00	18.00	18.00	18.00
Firefighter/Paramedic	57.00	57.00	57.00	60.00
Chief Fire Prevention Inspector	1.00	1.00	1.00	0.00
Fire Marshall	0.00	0.00	0.00	1.00
Total Positions	83.00	83.00	83.00	86.00

Flagler County Board of County Commissioners
FY 2014-2015

GRANTS-EMERGENCY SERVICES

GENERAL FUND

HAZ MAT FACILITIES GRANT

HazMat-The Hazardous Materials Planning Agreement is a recurring grant developed by Congress through the Superfund Amendment and Reauthorization Act (SARA Title III) which was passed after the Union Carbide Methyl Isocyanate disaster in Bhopal, India. Funding is provided based on reportable chemical facilities within each county. This grant is to provide funding for annual Emergency Management planning and inspections of facilities meeting the Right To Know Act criteria. The source of this funding is provided by fees charged to chemical companies by the federal government.

Fund 001 Dept 8026	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
334.24-01	Hazardous Materials Update	2,772	0	2,862	2,862	0	
	TOTAL REVENUES	2,772	0	2,862	2,862	0	
Expenses							
525.34-10	Other Contracted Services	0	0	2,862	2,862	0	Incident mgt. tabletop exercise
525.40-10	Travel Expense	194	0	0	0	0	
525.46-30	Maintenance Agreements	386	0	0	0	0	
525.46-40	Small Tools & Equipment	0	0	0	0	0	
525.51-10	Office Supplies	465	0	0	0	0	
525.51-11	Office Equipment	1,540	0	0	0	0	
525.52-12	Other Operating Expenses	460	0	0	0	0	
525.52-30	Data Processing Software	25	0	0	0	0	
	TOTAL EXPENSES	3,070	0	2,862	2,862	0	

EMS GRANT

EMS Grant-The Emergency Medical Services grant is provided by the State of Florida to provide funding for EMS projects that will enhance pre-hospital care. This grant is awarded annually at the beginning of the year after the adoption of the budget. The funding for this grant comes from traffic ticket surcharges and DUI (Driving Under the Influence) penalties. All Florida counties apply for projects and are awarded the grants based on Department of Health criteria. The amount of this grant varies from year to year and can be used for the purchase of equipment, training, education, and safety. Information shown for historical purposes.

Fund 001 Dept 8079	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
334.22-00	EMS C9818 & Following Years	5,684	9,094	15,000	10,000	(5,000)	
	TOTAL REVENUES	5,684	9,094	15,000	10,000	(5,000)	
Expenses							
526.64-10	Equipment	5,684	9,094	15,000	10,000	(5,000)	
	Total Operating Expenses	5,684	9,094	15,000	10,000	(5,000)	

Flagler County Board of County Commissioners
FY 2014-2015

GRANTS-EMERGENCY SERVICES

GENERAL FUND

HOMELAND SECURITY GRANT

The Homeland Security grant is a recurring grant resulting from Presidential Directive 5 which dictates funding for local public safety agencies. The Department of Homeland Security provides a different level of funding each year and every county is allowed to provide a planning or training grant application to obtain a portion of the funding. One important issue with this grant is that no equipment or capital items can be purchased. The funds must go to training, education, software, or travel. The funding for this grant comes from Congress allocations to the Department of Homeland Security. While this grant is scheduled to be issued every year, Congress can decline to fund the grant as there is no Act of Congress that dictates funding.

Fund 001 Dept 8602	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-()	COMMENTS
	Homeland Security Grant						
	Revenues						
331.20-01	State Homeland Security	68,800	5,335	18,500	28,074	9,574	
	TOTAL REVENUES	68,800	5,335	18,500	28,074	9,574	
	Expenses						
525.10-12	Regular Salaries	43,912	7,640	0	7,197	7,197	.15 FTE Mitigation Planner
525.10-21	Employee Benefits	11,729	2,096	0	2,377	2,377	
	Total Personnel Expenses	55,641	9,736	0	9,574	9,574	
525.34-10	Other Contracted Services	9,695	0	18,500	18,500	0	
525.51-10	Office Supplies	61	0	0	0	0	
525.51-11	Office Equipment	153	0	0	0	0	
525.52-30	Data Processing Software	1,015	0	0	0	0	
	Total Operating Expenses	10,924	0	18,500	18,500	0	
525.64-10	Equipment	1,288	37,205	0	0	0	
	Total Capital Expenses	1,288	37,205	0	0	0	
	TOTAL EXPENSES	67,853	46,941	18,500	28,074	9,574	

Flagler County Board of County Commissioners
FY 2014-2015

GRANTS-EMERGENCY SERVICES

GENERAL FUND

CERT GRANT

The Community Emergency Response Team program grant is awarded to Flagler County by the Florida Department of Community Affairs to enhance and expand the existing Community Emergency Response Team program through training and equipment.

Fund 001 Dept 8606	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS		
		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)			
CERT Grant									
Revenues									
331.20-03	Fed Homeland Security-CERT	858	6,825	0	0	0	NO GRANTS FOR FYE13 or FYE14		
	TOTAL REVENUES	858	6,825	0	0	0			
Expenses									
525.46-40	Small Tools & Equipment	0	6,144	0	0	0			
525.47-10	Printing & Binding	570	0	0	0	0			
525.54-10	Publications/Memberships	288	548	0	0	0			
	TOTAL EXPENSES	858	6,692	0	0	0			

Flagler County Board of County Commissioners
FY 2014-2015

NON-DEPARTMENTAL SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Revenues					
General Fund - Ad Valorem Taxes	4,072,781	3,872,533	4,119,537	5,316,217	1,196,680
General Fund - Cash Carry Forward	0	(11,494)	6,711,394	7,037,182	325,788
Violation of Local Ordinances/Driver Ed TF	34,144	38,992	35,000	35,000	0
Gas Reimbursement-Outside Agencies	429,383	432,462	600,000	500,000	(100,000)
Capital Grants and Other Funding	48,481	837,063	1,017,945	6,000	(1,011,945)
Passport Revenue	0	0	0	60,000	60,000
Other Sources	0	0	0	28,370	28,370
Vessel Registration Fees	0	32,922	19,525	0	(19,525)
Value Adjustment Board Filing Fees	1,605	1,660	0	1,600	1,600
Total Revenues	4,586,394	5,204,138	12,503,401	12,984,369	480,968
Expenses					
Value Adjustment Board	3,959	3,559	10,575	6,575	(4,000)
Medical Examiner	201,873	239,183	276,153	298,657	22,504
Interfund Transfers	196,576	53,708	148,216	1,060,963	912,747
Pooled Expenditures	2,281,048	2,025,117	2,663,369	2,211,766	(451,603)
Tax Increment Financing	861,981	907,181	1,039,420	1,016,958	(22,462)
Special Events	40,658	46,440	52,861	0	(52,861)
Reserves	0	0	6,221,857	7,097,182	875,325
General Fund-Capital Projects	340,952	1,206,643	1,298,225	574,768	(723,457)
General Liability Insurance	659,347	722,307	792,725	717,500	(75,225)
Total Expenses	4,586,394	5,204,138	12,503,401	12,984,369	480,969
Revenues vs. Expenses	0	0	0	0	0

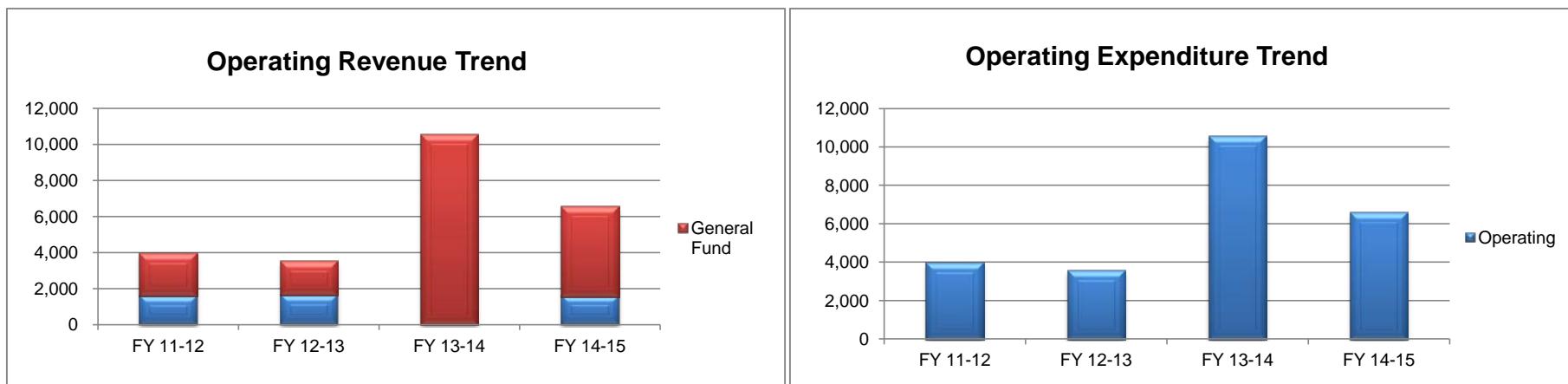
Flagler County Board of County Commissioners
FY 2014-2015

VALUE ADJUSTMENT BOARD						GENERAL FUND	
Fund 001 Dept 0600	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
341.91-00	Value Adjustment Board Filing Fees	1,605	1,660	0	1,600	1,600	
	General Fund	2,354	1,899	10,575	4,975	(5,600)	
	TOTAL REVENUES	3,959	3,559	10,575	6,575	(4,000)	
Expenses							
513.31-10	Professional Services	3,752	3,498	10,000	6,000	(4,000)	Outside legal council for VAB
513.41-30	Postage Expense	13	2	75	75	0	
513.49-10	Other Current Charges	0	0	250	250	0	
513.49-15	Advertising	194	59	250	250	0	
	TOTAL EXPENSES	3,959	3,559	10,575	6,575	(4,000)	

Flagler County Board of County Commissioners
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VALUE ADJUSTMENT BOARD

GENERAL FUND



NOTE FOR GRAPH

Value Adjustment Board filing fees are collected to assist in supporting this expense.

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

DEPARTMENT SUMMARY

Based on Section 193.122, Florida Statutes, the Value Adjustment Board must certify that all requirements have been met after all hearings held as required by Section 194.032, Florida Statutes.

Based on Florida Statutes 196.194, the Property Appraiser maintains a list of all applicants who apply for exemption wholly and partially APPROVED and those applicants who have their applications for exemption denied. Types of exemptions included: homestead, senior, widows, widowers, blind, disabled and deployed military.

Effective July 1, 2008, Chapter 2008-197 of Florida Law; the County Attorney may not represent the property appraiser, the tax collector, any taxing authority or any property owner in any administrative or judicial review of property taxes. Funds to cover expenses for outside counsel are included in the budget.

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Value Adjustment Board Filing Fees	1,605	1,660	0	1,600
General Fund	2,354	1,899	10,575	4,975
	3,959	3,559	10,575	6,575
Expenses				
Operating	3,959	3,559	10,575	6,575
	3,959	3,559	10,575	6,575

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

MEDICAL EXAMINER						GENERAL FUND	
Fund 001 Dept 2900	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
General Fund		201,873	239,183	276,153	298,657	22,504	
	TOTAL REVENUES	201,873	239,183	276,153	298,657	22,504	
Operating Expenses							
527.31-64	Medical Examiner Expense	168,757	202,116	227,145	249,309	22,164	
527.34-15	Medical Examiner Transport	13,095	13,992	25,000	25,000	0	
	Total Operating Expenses	181,852	216,108	252,145	274,309	22,164	
527.81-02	Medical Examiner Building	20,021	23,075	24,008	24,348	340	
	Total Grant/Contribution	20,021	23,075	24,008	24,348	340	
	TOTAL EXPENSES	201,873	239,183	276,153	298,657	22,504	

The Medical Examiner is appointed by the Governor and contracts with the Board of County Commissioners to operate the morgue and fulfill the functions of this service based on the duties and responsibilities required within Chapter 406, Florida Statutes.

On September 19, 2011, an interlocal agreement For Fiscal Year 2011 and 2012 was entered into with St. Johns County, Putnam County, Flagler County and the Medical Examiner wherein the Medical Examiner agreed to perform all the duties and responsibilities required by Chapter 406, Florida Statutes, and any other laws, statutes or rules applicable to the Office of the Medical Examiner. The costs are split: St. Johns County 44.4%, Putnam County 27.3%, and Flagler County 28.3%.

SERVICE OBJECTIVES:

1. To protect the health and welfare of the citizens of Flagler County.
2. To determine if the cause of death was through means of foul play.
3. To determine if further investigation of circumstances surrounding death is required.

A new building for the Medical Examiner has been completed. A 30 year bond was issued by St John's County. Flagler County's building allowance is shown above.

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

INTERFUND TRANSFERS						GENERAL FUND	
Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Dept 4600							
	Revenues						
General Fund		196,576	53,708	148,216	1,060,963	912,747	
	TOTAL REVENUES	196,576	53,708	148,216	1,060,963	912,747	
	Expenses						
581.91-10	Interfund Transfer (Capital Projects)	16,000	0	0	0	0	
581.91-10	Subsidy for Teen Court Program	37,956	30,208	44,120	39,007	(5,113) Fund 198	
581.91-10	Subsidy for Legal Aid Fund	26,526	23,500	28,192	34,000	5,808 Fund 105	
581.91-10	Interfund Transfer to Health Insurance	86,094	0	0	0	0	
581.91-10	Subsidy for Court Innovations	30,000	0	75,904	88,504	12,600 Fund 197 (Drug Court)	
581.91-10	Park Impact Fees - Zone 1	0	0	0	49,900	49,900 Fund 132	
581.91-10	Interfund Transfer -1/2Cent Sales Tax	0	0	0	849,552	849,552 Fund 311	
	TOTAL EXPENSES	196,576	53,708	148,216	1,060,963	912,747	

Flagler County Board of County Commissioners
FY 2014-2015

POOLED EXPENDITURES						GENERAL FUND	
Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Dept 4900							
	Revenues						
	General Fund	1,815,021	1,510,913	1,861,869	1,670,766	(191,103)	
	366.01-00 Contributions & Donations (PetSmart)	2,500	42,750	41,500	6,000	(35,500)	
	354.11-00 Viol of Local Ordinances/Driver Ed TF	34,144	38,992	35,000	35,000	0	
	341.21-00 Gas Reimbursement-Outside Agencies	429,383	432,462	600,000	500,000	(100,000)	
	Cash Carry Forward	0	0	125,000	0	(125,000)	Vehicle repair reserve moved to Reserves
	TOTAL REVENUES	2,281,048	2,025,117	2,663,369	2,211,766	(451,603)	
	Expenses						
	519.10-25 Unemployment Compensation Expense	24,935	22,109	40,000	40,000	0	
	Total Personnel Expenses	24,935	22,109	40,000	40,000	0	
	Debt Service						
	517.71-10 Principal	0	0	154,000	0	(154,000)	Florida Association of Counties (FAC) Loan
	517.72-30 Interest	0	4,602	66,000	17,500	(48,500)	FAC Loan and Tax Anticipation Note
	517.73-10 Other Debt Service Cost	0	16,890	20,000	37,000	17,000	Tax Anticipation Note
	Total Debt Service	0	21,492	240,000	54,500	(185,500)	
	511.34-10 Other Contracted Services	19,684	1,810	25,000	20,000	(5,000)	
	513.31-10 Professional Services	5,950	3,125	5,000	5,000	0	
	513.32-90 Annual Audit Service	143,325	146,000	149,000	153,000	4,000	Year 1 of 2 for Renewal
	519.31-10 Professional Services	8,723	10,311	9,000	15,000	6,000	Investment Fees/Custodian Fee
	519.34-10 Other Contracted Svc/Maint/Security	144,914	0	0	0	0	Courthouse Security paid by Fund 108 beginning FY13
	519.34-90 Taxes & Assessments	1,391	5,918	20,000	20,000	0	Assessments for County owned tax certificates
	519.41-10 Communications Recurring	18,008	17,176	23,000	20,000	(3,000)	EOC Internet & long distance for Clerk & Sheriff
	519.41-20 Communications Installation/Repair	0	0	10,000	0	(10,000)	IT Management Plan moved to IT Budget
	519.43-10 Utilities Expense	241,144	228,276	260,000	260,000	0	Judicial Bldg & Energy Plant
	519.46-20 Vehicle Repair	498	0	75,000	0	(75,000)	moved to Reserves
	519.46-30 Maintenance Agreements	1,922	0	0	0	0	
	519.49-12 Employee Educational Reimbursement	3,800	4,773	20,000	20,000	0	
	519.49-15 Advertising	155	117	0	0	0	
	519.49-18 Bank Analysis Fees	10,177	12,107	20,000	16,000	(4,000)	
	519.51-11 Office Equipment	4,570	0	0	0	0	
	519.52-10 Gas, Oil & Lubricants	429,383	432,462	600,000	500,000	(100,000)	Fuel purchases to outside agencies at cost - offset by revenue
	519.54-30 Membership in NEFRC	38,363	38,363	38,363	38,363	0	

Flagler County Board of County Commissioners
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POOLED EXPENDITURES

GENERAL FUND

Fund 001 Dept 4900	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Expenses (Continued)							
522.34-13 Fire Prevention Activities 523.31-		11,442	0	30,000	30,000	0	Control burn and other fire prevention activities
63 & 34- Medical Services-Prisoner		142,654	71,791	160,000	160,000	0	Inmate Medical based on current actuals
Total Operating Expenses		1,226,103	972,229	1,444,363	1,257,363	(187,000)	
519 & 562 Capital Equipment		39,781	45,413	102,000	0	(102,000)	moved to Information Technology budget
Total Capital		39,781	45,413	102,000	0	(102,000)	
522.81-15 Division of Forestry		18,472	18,472	18,473	18,473	0	
519.82-19 RSVP - Social Services		15,000	20,000	20,000	20,000	0	
537.81-12 Soil & Water Conservation		0	0	750	750	0	
562.81-10 Aid to Health Department		250,000	187,630	250,000	250,000	0	
562.83-79 Flagler Humane Society		147,222	154,211	166,940	171,228	4,288	
562.83-88 Flagler Humane - PetSmart		0	24,829	41,500	6,000	(35,500)	Grant ends November 2014
569.82-53 Stewart Marchman		0	0	100,000	0	(100,000)	Interim Funding between grants during FY13-14
572.81-13 Aid to Flagler Beach-Lifeguard		65,000	70,001	72,500	72,500	0	
572.82-53 Horseshoe Pit Pro Tour		0	0	4,000	0	(4,000)	
590.81-01 Aid to School Board - Driver Education		51,000	83,911	35,000	30,000	(5,000)	
689.81-03 Juvenile Justice - Detention		443,535	404,820	127,843	290,952	163,109	
Total Agency Funding		990,229	963,874	837,006	859,903	22,897	
TOTAL EXPENSES		2,281,048	2,025,117	2,663,369	2,211,766	(451,603)	

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund	1,815,021	1,510,913	1,986,869	1,670,766
Contributions & Donations (PetSmart)	2,500	42,750	41,500	6,000
Viol of Local Ord/Driver Ed TF	34,144	38,992	35,000	35,000
Gas Reimb/Outside Agencies	429,383	432,462	600,000	500,000
	2,281,048	2,025,117	2,663,369	2,211,766
Expenses				
Unemployment Compensation	24,935	22,109	40,000	40,000
Debt Service	0	21,492	240,000	54,500
Operating	1,226,103	972,229	1,444,363	1,257,363
Capital	39,781	45,413	102,000	0
Grants & Aids	990,229	963,874	837,006	859,903
	2,281,048	2,025,117	2,663,369	2,211,766

Tax Increment Financing (TIF)/ Community Redevelopment Agencies (CRAs)

Community redevelopment agencies (CRA's) are created pursuant to Chapter 163, Florida Statutes, to address findings of slum or blight in a community. Examples of conditions that can support the creation of a Community Redevelopment Area include, but are not limited to: the presence of substandard or inadequate structures, a shortage of affordable housing, inadequate infrastructure, insufficient roadways, and inadequate parking. To document that the required conditions exist, the local government must survey the proposed redevelopment area and prepare a Finding of Necessity. If the Finding of Necessity determines that the required conditions exist, the local government may create a Community Redevelopment Area to provide the tools needed to foster and support redevelopment of the targeted area.

Under current law, non-charter counties have no say in the establishment, boundaries, expansion, or financing of the CRA. Municipalities can create a CRA with no input from the county while that county will be required to contribute to the CRA.

The funding mechanism to provide for redevelopment is called Tax Increment Financing (TIF). The TIF results from redirecting all growth in property tax revenues due to increased property values into a trust fund to be expended at the discretion of the CRA. Counties are required to contribute to TIF. School Boards and certain special districts are exempt from paying TIF to the CRA. Municipalities pay TIF if the CRA is within municipal boundaries. Counties and cities contribute to TIF based upon their relative millage rates. Taxing authorities, which contribute to the tax increment, continue to receive property tax revenues based on the base year value, but not on the increment value. The TIF payments are paid to the CRA trust fund by check from the County's general fund on or before December 31 each year, and without regard to whether or not the property tax revenue is actually collected by that date.

The tax increment revenues can be used immediately, saved for a particular project, or can be bonded to maximize the funds available. Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area, and not for general government purposes.

There are currently 178 Community Redevelopment Areas in the State of Florida. The designation is used by Florida cities of all sizes, from Jacksonville and Tampa to Madison and Apalachicola. In Flagler County, a total of 5 CRAs have been created, and four are currently active (The Town of Beverly Beach dissolved their CRA during fiscal year 2006-07). CRAs created prior to 2002 can exist for up to sixty years. CRAs created after 2002 can exist for up to forty years.

Summary of CRAs

Municipality	Year Formed	Base Valuation	Incremental Valuation	Costs Contributed
Bunnell	2007	\$68,433,904	\$43,360,123	\$0
Flagler Beach	2002	\$24,154,210	\$33,316,962	\$69,420
Palm Coast	2004	\$40,091,077	\$165,157,987	\$947,538
Marineland	2000	\$5,213,466	\$3,230,284	\$0

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TAX INCREMENT FINANCING						GENERAL FUND	
Fund 001 Dept 4901	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
311.10-00	Ad Valorem Taxes	861,981	907,181	1,039,420	1,016,958	(22,462)	
	TOTAL REVENUES	861,981	907,181	1,039,420	1,016,958	(22,462)	
Expenses							
519.81-26	Town of Marineland CRA	0	0	0	0	0	
519.81-31	City of Flagler Beach CRA	63,274	50,280	53,536	69,420	15,884	
519.81-32	City of Palm Coast CRA	798,707	856,901	960,615	947,538	(13,077)	
519.81-33	City of Bunnell CRA	0	0	0	0	0	
	Adjustment from APPROVED millage	0	0	25,269	0	(25,269)	
	TOTAL CRA EXPENSES	861,981	907,181	1,039,420	1,016,958	(22,462)	
1. Flagler Beach CRA - Created 5/9/2002							
Description		Amount		Description		Amount	
Current Year (2014) Taxable Value		\$ 33,316,962		Current Year (2014) Taxable Value		\$ 43,360,123	
Base Year (2001) Taxable Value		<u>24,154,210</u>		Base Year (2006) Taxable Value		<u>68,433,904</u>	
Tax Increment Value		\$ 9,162,752		Tax Increment Value		<u>(\$25,073,781)</u>	
		x95%				x95%	
CRA Taxable Value Subject to Increment Payment		\$ 8,704,614		CRA Taxable Value Subject to Increment Payment		\$ (23,946,849)	
Multiplied by Proposed FY 2014-15 County Millage Rate (Mills)		<u>7.9750</u>		Multiplied by Proposed FY14-15 County Millage Rate (Mills)		<u>7.9750</u>	
Estimated FY 14-15 TIF Payment		<u>\$ 69,420</u>		Estimated FY 14-15 TIF Payment		<u>\$ (190,976)</u>	
2. City of Bunnell CRA - Created FY 07/08							
Description		Amount		Description		Amount	
Current Year (2014) Taxable Value		\$ 165,157,987		Current Year (2014) Taxable Value		\$ 43,360,123	
Base Year (2003) Taxable Value		<u>40,091,077</u>		Base Year (2006) Taxable Value		<u>68,433,904</u>	
Tax Increment Value		\$ 125,066,910		Tax Increment Value		<u>(\$25,073,781)</u>	
		x95%				x95%	
CRA Taxable Value Subject to Increment Payment		\$ 118,813,565		CRA Taxable Value Subject to Increment Payment		\$ (23,946,849)	
Multiplied by Approved FY14-15 County Millage Rate (Mills)		<u>7.9750</u>		Multiplied by Proposed FY14-15 County Millage Rate (Mills)		<u>7.9750</u>	
Estimated FY14-15 TIF Payment		<u>\$ 947,538</u>		Estimated FY 14-15 TIF Payment		<u>\$ (190,976)</u>	
3. Town of Marineland CRA - Created 11/28/2000							
Description		Amount		Description		Amount	
Current Year (2014) Taxable Value		\$ 3,230,284		Current Year (2014) Taxable Value		\$ 43,360,123	
Base Year (2002) Taxable Value		<u>5,213,466</u>		Base Year (2006) Taxable Value		<u>68,433,904</u>	
Tax Increment Value		\$ (1,983,182)		Tax Increment Value		<u>(\$25,073,781)</u>	
		x95%				x95%	
CRA Taxable Value Subject to Increment Payment		\$ (1,884,023)		CRA Taxable Value Subject to Increment Payment		\$ (23,946,849)	
Multiplied by Proposed FY14-15 County Millage Rate (Mills)		<u>7.9750</u>		Multiplied by Proposed FY14-15 County Millage Rate (Mills)		<u>7.9750</u>	
Estimated FY 14-15 TIF Payment		<u>\$ (15,025)</u>		Estimated FY 14-15 TIF Payment		<u>\$ (190,976)</u>	

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SPECIAL EVENTS

GENERAL FUND

Fund 001 4912	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
366.03-07	Feed Flagler Donations Individuals & Tax Colle	0	18,151	15,000	0	(15,000)	
337.60-01	Feed Flagler Donations Municipalities & Sheriff	0	5,300	6,000	0	(6,000)	
366.03-10	Project Grace - Donations	1,550	25,449	0	0	0	
	Project Grace - Carry over	0	0	11,861	0	(11,861)	
	Project Grace - General Fund	19,726	(11,494)	20,000	0	(20,000)	
366.03-10	Wounded Warrier Donations	19,382	9,034	0			
	TOTAL REVENUES	40,658	46,440	52,861	0	(52,861)	
Expenses							
<u>Project Grace Project # 240424</u>							
569.34-10	Other Contracted Services	6,057	1,530	4,940	0	(4,940)	
569.46-10	Building	10,915	4,818	26,921	0	(26,921)	
569.46-40	Small Tools & Equipment	72	0	0	0	0	
569.47-10	Small Tools & Equipment	0	359	0	0	0	
569.52-12	Other Operating Expenditures	1,415	1,806	0	0	0	
569.64-10	Equipment	2,817	5,442	0	0	0	
	Total Project Grace	21,276	13,955	31,861	0	(31,861)	
<u>Feed Flagler Project # 090997</u>							
569.49-10	Other Current Charges	0	17,781	10,000	0	(10,000)	
569.82-53	Payment to Food Pantries	0	5,670	11,000	0	(11,000)	
	Total Feed Flagler	0	23,451	21,000	0	(21,000)	
<u>Wounded Warrior Project # 090139</u>							
569.44-10	Rentals & Leases	209	0	0	0	0	
569.48-10	Promotional Activities	696	1,674	0	0	0	
569.49-10	Other Current Charges	75	0	0	0	0	
569.51-10	Office Supplies	308	0	0	0	0	
569.54-10	Publications/Memberships	99	0	0	0	0	
569.82-53	Other Entities - Wounded Warrior Project	17,995	7,360	0	0	0	
	Total Wounded Warrior Project	19,382	9,034	0	0	0	
	TOTAL EXPENDITURES	40,658	46,440	52,861	0	(52,861)	

NOTE: Feed Flager was originally recorded in BOCC budget in FY11-12

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RESERVES

GENERAL FUND

Fund 001 Dept 5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
341.95-00	Passport Revenue	0	0	0	60,000	60,000	
399.00-00	Cash Carry Forward	0	0	6,221,857	7,037,182	815,325	
	TOTAL REVENUES	0	0	6,221,857	7,097,182	875,325	
Expenses							
587.98-10	Reserve for Contingency	0	0	250,000	250,000	0	To be allocated as needed at the Board's discretion
587.98-11	Reserves for Fund Balance Policy	0	0	4,000,000	4,575,325	575,325	7% of budgeted revenues in accordance with policy
587.98-14	Reserve for Fuel	0	0	100,000	100,000	0	As needed to balance fluctuations in fuel costs
587.98-31	Emergency/Disaster Response	0	0	200,000	200,000	0	
587.98-41	Personnel Service Reserves	0	0	300,000	250,000	(50,000)	
587.98-50	Reserve for Vehicle Repair	0	0	0	250,000	250,000	Moved from Pooled funding
587.98-50	River Club-1st Amendment-Land	0	0	16,959	16,959	0	DRI Fees
587.98-50	River Club-2nd Amendment	0	0	595	595	0	DRI Fees
587.98-50	Plantation Bay Amendment	0	0	9,661	9,661	0	DRI Fees
587.98-50	Matanzas Shore DRI Amendment	0	0	2,694	2,694	0	DRI Fees
587.98-50	Grand Haven DRI Amendment	0	0	677	677	0	DRI Fees
587.98-50	Bulow Plantation DRI	0	0	8,075	8,075	0	DRI Fees
587.98-50	Matanzas Shore	0	0	5,709	5,709	0	
587.98-50	Fire EMS Facility PC Plant	0	0	240,902	240,902	0	
587.98-50	Reserve-Fire Service Flagler Polo	0	0	12,320	12,320	0	
587.98-50	Harbor View	0	0	24,265	24,265	0	
	Hunter's Ridge - Golf Course Release	0	0	500,000	800,000	300,000	transferred from Hydro restoration
	Hunter's Ridge - Hydro restoration	0	0	300,000	0	(300,000)	Hydro restoration time frame expired
587.98-57	Reserve for Property Insurance	0	0	0	100,000	100,000	Savings from FY13-14 with additional funding added
587.98-58	Reserves for Helicopter Replacement	0	0	250,000	250,000	0	
	TOTAL EXPENSES	0	0	6,221,857	7,097,182	875,325	

Flagler County Board of County Commissioners
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CAPITAL IMPROVEMENTS-GENERAL FUND						GENERAL FUND	
Fund 001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Dept 6000							
	Revenues						
366.01-00	Friends of Washington Oaks Stage	0	22,474	0	0	0	Prj. #361551 Washington Oaks Stage
366.03-00	Carver Foundation	0	0	20,000	0	(20,000)	Prj. #180555 Carver Gym Insulation
381.00-00	Tourist Development Council-PPP Lodge Museum	0	0	28,370	0	(28,370)	Prj. #310038
	Crime Prevention Funds	5,323	5,323	0	0	0	
	General Fund Carry Over	0	0	145,511	0	(145,511)	
	General Fund	315,213	183,914	366,676	252,500	(114,176)	
	TOTAL REVENUES	320,536	211,711	560,557	252,500	(308,057)	
	Expenditures						
6000 / 0230	Facilities Heating & A/C Replacement	52,961	30,669	70,000	50,000	(20,000)	Prj. #630125
6000 / 0230	Facilities Roof Replacement	104,046	39,770	290,000	70,000	(220,000)	Prj. #630570
6000	Facilities -Miscellaneous Painting	0	0	12,856	30,000	17,144	Prj. #TBD misc.painting @ various facilities
6000	Landscape Planters & Irrigation @ Courthouse	0	0	0	32,500	32,500	Prj. #610713
6000	Parking Lot Improvements @ Rima Ridge Fire Station	0	0	0	60,000	60,000	Prj.#960550
6000	Ag Ext Flooring Replacement	0	0	52,000	0	(52,000)	Prj. #614136
6000	Library Flooring Replacement	0	0	40,000	0	(40,000)	Prj. #613555
6000	Old Courthouse Restoration	0	0	44,369	0	(44,369)	Prj. #605566
6000	Sheriff's Qualification Range	0	0	10,000	10,000	0	Prj. #644359
6000	Facilities - Paint Library 44-10;52-12	0	5,327	30,000	0	(30,000)	Prj. #613455 Lib Int Pntng PH 5/19 - <\$20,000>
6000	Plantation Bay Feasibility Study	0	51,099	11,332	0	(11,332)	Prj. #037526
6000	Sheriff Operation Center	0	46,615	0	0	0	Prj.#646630
	Completed Projects						
6010	Bing's Seawall Repair	9,824	0	0	0	0	Prj. #170996
6000	EOC Fire Damage Repair	16,141	0	0	0	0	Prj. #925554
6010	Espanola Comm. Center Flooring	9,539	0	0	0	0	Prj. #190136
6010	Espanola Comm. Center Pavilion Replacement	0	6,382	0	0	0	Prj. #190150
6000 / 6010	Health Dept. Parking Lot	1,018	0	0	0	0	Prj. #640550 defunded
6000	Korona Fire Station	32,514	0	0	0	0	Prj. #950560
6010	Legacy House Repair @ Princess Place	618	0	0	0	0	Prj. #311554
6000	Library Walkway/Path Lighting Replacement	5,323	0	0	0	0	Prj. #613120 received Crime Prevention Funds
6010	Parks Signage Replacement Phase 1	13,382	0	0	0	0	Prj. #306700 defunded
6010	Playground Equipment - Bing's Landing	23,464	0	0	0	0	Prj. #308036
6010	Primary Network Storage Replacement	29,999	0	0	0	0	
6010	Wadsworth Pk Brdwlk/Dock Rep	5,118	0	0	0	0	Prj. #360142
6010	Washington Oaks Stage	16,589	31,849	0	0	0	Prj. #361551 \$20K fund by Friends of W.Oaks
	Total Expenditures Capital Improvements	320,536	211,711	560,557	252,500	(308,057)	

Flagler County Board of County Commissioners
FY 2014-2015

CAPITAL IMPROVEMENTS-RECREATION & GRANTS-GENERAL FUND

GENERAL FUND

Fund 001 Dept 6010/8XXX	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues Recreation & Grants							
331.73-08	FDOT Design/Construction Grant-Colbert Lane	0	483,497	0	0	0	Prj. #445575
331.39-00	Tourist Development Council-Barn Restoration	0	0	150,000	0	(150,000)	Prj. #310039 Fund 109
381.00-00	Tourist Development Council-Princess PI Lodge Museu	0	0	0	28,370	28,370	Prj. #760476
331.73-07	Nat'l Scenic Byways Grant-River to Sea	0	189,907	0	0	0	Prj. #325700 (001-0000-334-95-00)
337.70-09	FIND-Bing's Restroom, Dock Replacement	0	0	42,550	0	(42,550)	Prj. #170290
337.70-08	FIND-Eyes on Navigation	0	0	0	0	0	Prj. #760476
334.74-01	FL Fish & Wildlife-Artificial Reef	0	55,178	60,000	0	(60,000)	Prj. #075074
329-02-01	Vessel Registration Fees	0	32,922	19,525	0	(19,525)	Prj. #170290
	General Fund (carryover)	0	0	324,026	0	(324,026)	
	General Fund	20,416	233,428	141,567	293,898	152,331	
TOTAL REVENUES		20,416	994,932	737,668	322,268	(415,400)	
Expenditures Recreation and Grant							
6010	River to Sea Beach Front Pavilion	0	0	0	17,500	17,500	Prj. #325150
6010	Playground Equipment @ Moody Homestead Park	0	0	0	25,000	25,000	Prj. #289160
6010	Parks Signage Replacement Project PH II	0	0	0	12,500	12,500	Prj. #306700
6010	I-95 Land Bridge Rehab/Landscape Animal Crossing	0	0	0	40,000	40,000	Prj. #TBD
6010	Princess Place Bathhouse Stabilization, Repair	0	0	22,000	22,000	0	Prj. #310291
6010	Betty Steflik Preserve Boardwalk Replcmnt PH I & II	0	22,514	37,000	80,000	43,000	Prj. #165142 PH 5/19 - <\$37,000>
8128	Artificial Reef	0	80,115	85,000	0	(85,000)	Prj. #075074 FL Fish & Wildlife grant
6010	Bing's Landing Restroom, Dock Replacement	1,498	94,324	85,000	0	(85,000)	Prj. #170290
6010	Princess PP Barn Restoration	0	0	204,000	0	(204,000)	Prj. #310039 Budgeted in Fund 311 F/Y 14/15
6010	Beachside Pavilion Replacements	0	0	25,000	15,000	(10,000)	Prj. #306150 Hammock Comm Center
6000 / 6010	Carver Gym Improvements-Insulation	0	8,996	40,900	0	(40,900)	Prj. #180555
6010	Clegg Property Demolition	0	0	10,000	10,000	0	Prj. #183048
6000 / 6010	Undesignated Drainage Retrofit Projects	0	0	75,000	0	(75,000)	Prj. #999999 Misc. Grants
6010	Wadsworth Park Restroom Replacement	0	3,200	62,400	62,400	0	Prj. #360290
6010	Herschel King Parking Lot Lights	0	0	15,000	0	(15,000)	Prj. #153120
6010	Island House - Reuse Design	0	0	20,000	0	(20,000)	Prj. #180558 Budgeted in Fund 311 F/Y 14/15
6010	Old Dixie Horseshoe Pits Lights & Trees	0	0	6,000	0	(6,000)	Prj. #305120 PH 5/19 - <\$3,480>
6010	Princess Place Large Pavilion	0	19,608	12,500	0	(12,500)	Prj. #310150 PH 5/19 - <\$7,960>
8115	Princess Place Lodge Museum	0	0	37,868	37,868	0	Prj #310038(TDC 109 \$28,370+9,498 St His Grt)
6010	Espanola Comm Center Improvements	0	312	0	0	0	
Completed Projects							
8117	Colbert Lane Trail Head Design/Construction	18,918	494,963	0	0	0	Prj. #445575 FY11 budgeted in Fund 310
8127	Eyes on Navigation	0	44,109	0	0	0	Prj. #760476 FIND grant
6010 / 8125	River to Sea Enhancements	0	226,791	0	0	0	Prj. #325700
Total Expenditures Recreation & Grants		20,416	994,932	737,668	322,268	(415,400)	
TOTAL CAPITAL IMPROVEMENT PROJECTS							
		340,952	1,206,643	1,298,225	574,768	91,582	

Flagler County Board of County Commissioners
FY 2014-2015

GENERAL LIABILITY/INSURANCE

GENERAL FUND

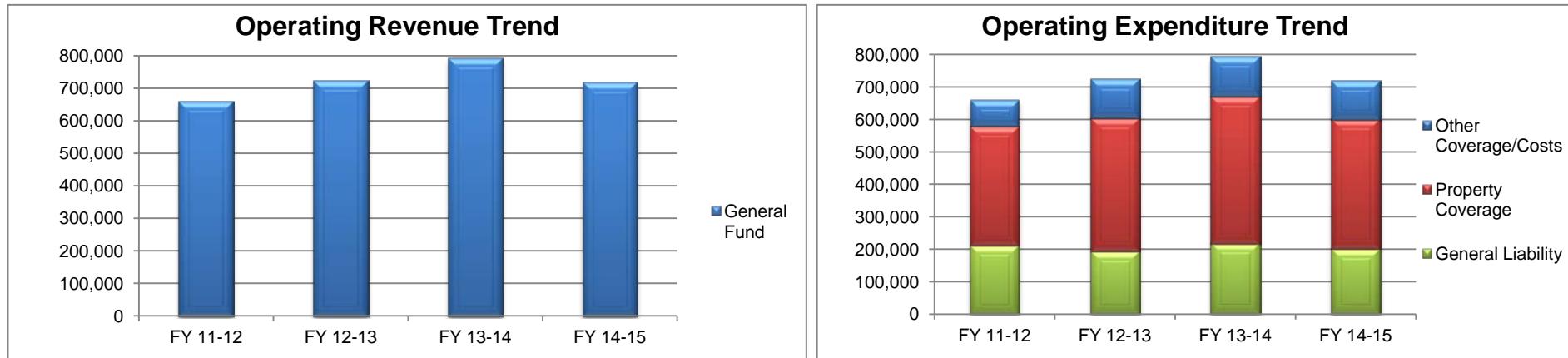
Fund 001 Dept 7000	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
Revenues							
General Fund		659,347	722,307	792,725	717,500	(75,225)	
	TOTAL REVENUES	659,347	722,307	792,725	717,500	(75,225)	
Expenses							
519.34-10	Professional Services	0	0	2,000	0	(2,000)	Outside Legal Services Liability/Employment
519.45-10	General Liability Insurance	211,202	191,809	217,289	200,000	(17,289)	
519.45-11	Workers Comp Claims Exp	34,878	49,973	45,000	45,000	0	
519.45-30	Property/Casualty Insurance	366,914	411,359	452,495	400,000	(52,495)	
519.45-51	Public Officials Liability Insurance	35,204	58,045	63,850	60,000	(3,850)	Public Officials Crime Coverage and Liability
519.45-60	Oher Insurance & Bonds	2,611	2,583	2,700	3,500	800	
519.45-70	Law Enforcement AD & D	8,538	8,538	9,391	9,000	(391)	Statutory Death Benefit, two year premiums beginning FY14
	TOTAL EXPENSES	659,347	722,307	792,725	717,500	(75,225)	

The County has liability insurance covering property and inland marine coverage, general liability coverage, public officials liability coverage and automobile coverage. These coverage's are renewed annually.

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

GENERAL LIABILITY/INSURANCE

GENERAL FUND



NOTE FOR GRAPH

General Fund are sources not specific to this division. The largest source is ad valorem taxes.

Flagler County is fully insured for Property Liability through (PGIT) Preferred Governmental Insurance Trust. The valuation for all buildings and contents is \$145,971,887. This coverage includes all equipment and buildings, recreational facilities, fire stations, community centers, communications equipment, electronic data processing equipment, for the Board of County Commissioners, the Property Appraiser, Tax Collector, Supervisor of Elections, Sheriff and the Clerk of Court.

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
General Fund	659,347	722,307	792,725	717,500
	659,347	722,307	792,725	717,500
Expenses				
General Liability	211,202	191,809	217,289	200,000
Property Coverage	366,914	411,359	452,495	400,000
Other Coverage/Costs	81,231	119,139	122,941	117,500
	659,347	722,307	792,725	717,500

Flagler County Board of County Commissioners
FY 2014-2015

APPROPRIATION SUMMARY-ENTERPRISE AND OTHER OPERATING FUNDS

DEPARTMENT	BUDGET	BUDGET	% CHANGE	POSITIONS	
	FY 14	FY 15		FY 14	FY 15
Other Operating Funds:					
County Transportation Trust (Fund 102)	2,129,990	2,138,057	0.4%	20.00	1.00
Constitutional Gas Tax (Fund 112)	18,515,615	17,809,435	-3.8%	0.00	0.00
Planning & Zoning-Growth Management (Fund 180)	558,890	707,585	26.6%	6.50	6.80
Building (Fund 181)	925,471	1,075,194	16.2%	6.50	7.20
Emergency Communications E-911 (Fund 302)	1,094,355	1,031,285	-5.8%	2.75	0.15
Total Other Operating Funds	23,224,321	22,761,556		35.75	15.15
Enterprise Funds:					
Airport (Fund 401)	9,298,234	9,339,871	0.4%	6.00	6.00
Solid Waste-Landfills (Fund 402)	3,733,520	3,596,963	-3.7%	2.50	2.50
Residential Solid Waste Collection (Fund 405)	2,112,184	2,152,119	1.9%	0.50	1.50
Utility (Fund 404)	2,153,148	1,311,345	-39.1%	2.50	2.50
Bunnell-Flagler County Utility (Fund 406)	1,153,850	1,325,112	14.8%	9.00	9.00
Total Enterprise Funds	18,450,936	17,725,410		20.50	21.50
Internal Service Fund:					
Health Insurance (Fund 603)	9,637,205	9,202,135	-4.5%	0.70	0.70
Total Internal Service Funds	9,637,205	9,202,135			
Total	51,312,462	49,689,101		56.95	37.35

Road and Bridge

The Public Works Department is comprised of two divisions: Engineering Department and Road and Bridge Department. Through the combined efforts of these divisions, it enables us to contribute significantly to the safety of the County's road and drainage systems for the benefit of Flagler County residents and visitors.

The Road and Bridge Department is responsible for the repair, maintenance and reconstruction of the County's road network, including 95.52 miles of paved roads, 131.7 miles of unpaved roads and 37 bridge structures. Proper maintenance of this infrastructure includes mowing, grading, tree trimming, pavement repair, shoulder rehabilitation, repair and replacement of roadside drainage structures, guardrail maintenance, aquatic vegetation control on 11 retention ponds (along Colbert Lane), as well as 45.3 miles of canals and drainage ditches throughout unincorporated Flagler County. This division also installs and maintains all regulatory signage, in accordance with the guidelines stipulated in the Manual of Uniform Traffic Control Devices. Road and Bridge Maintenance also provides in-house services to various county departments such as the Airport, General Services and Engineering for implementation and completion of projects included in the 5-year Capital Improvement Plan and Emergency Services for fire suppression and storm cleanup efforts as required.

The Road and Bridge Department also plays an important role in the coordination and completion of the clean-up process during and after natural disasters, which also includes extensive reporting to FEMA for reimbursement purposes. Staff is also responsible for administering, tracking, and providing in-house labor and equipment required for the completion of various grant and capital projects related to the construction and maintenance of county roads and facilities.

Primary Functions

- ❖ Develop a paving / resurfacing plan for County roads. Maintain County roads to address safety hazards, while conforming to FDOT standards, including installation of guardrails, widening narrow roads, pothole patching, and removal of debris.
- ❖ Mow and trim 227.22 miles of road right-of-ways (95.52 miles/paved and 131.7 miles/unpaved roads) every eight weeks during the months of April through December.
- ❖ Provide drainage maintenance and Herbicide aquatic vegetation control to 11 retention ponds, along Colbert Lane, as well as 45.3 miles of drainage ditches and canals throughout Flagler County.
- ❖ Assist with fire suppression and clean-up efforts associated with wildfires as well as natural disasters, such as hurricanes, storms, etc. that also result in health, safety and welfare concerns to the residents of Flagler County.
- ❖ Maintain 37 bridge structures in the unincorporated area. Develop a paving/ resurfacing plan for County roads.
- ❖ Provide a rapid response to malfunctions and corrective action work orders for traffic control signals and regulatory signage, under Flagler County's jurisdiction, as set forth by the Manual of Uniform Traffic Control Devices.

Flagler County Board of County Commissioners
FY 2014-2015

COUNTY TRANSPORTATION FUND - MAINTENANCE/PROJECTS						SPECIAL REVENUE FUND	
Fund 102 Dept 1420	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
312.30-00	Ninth Cent Fuel Tax	345,716	357,506	356,443	353,542	(2,901)	See page 4-9 for explanation
312.40-00	Local Option Fuel Tax	420,454	432,711	434,789	434,789	0	See page 4-9 for explanation
335.42-00	Constitutional Gas Tax	208,546	214,590	214,088	221,747	7,659	See page 4-10 for explanation
335.49-00	Special Fuel/County Tax	457,417	467,948	471,830	488,687	16,857	See page 4-9 for explanation
335.50-00	Motor Fuel Use Tax	3,162	2,188	2,300	2,000	(300)	
341.92-00	Staff Time	358,029	273,081	213,600	320,000	106,400	DNSD, Bimini Grdns roadway maint.
361.10-00	Interest	886	644	696	600	(96)	
364.41-00	Sale of Fixed Assets	4,386	57,783	5,500	5,500	0	
369.90-00	Miscellaneous	11,648	2,734	2,500	2,500	0	
335.49-01	Quarterly Fuel Tax Refund	46,072	48,527	45,000	45,000	0	F.S. s. 206.41 Construction & maint of roads
398.00-00	Less 5% Statutory Reduction	0	0	(87,337)	(93,718)	(6,381)	
Subtotal Revenues		1,856,316	1,857,712	1,659,409	1,780,647	121,238	
399.00-00	Cash Carry Forward	828,624	586,346	470,581	357,410	(113,171)	
TOTAL REVENUES		2,684,940	2,444,058	2,129,990	2,138,057	8,067	
Paved/Unpaved Expenditures							
541.10-12	Regular Salaries	797,914	824,654	803,335	835,094	31,759	Equipment Operator II added for vegetation control
541.10-14	Overtime	1,500	3,680	4,500	4,500	0	reducing contracted services.
541.xx-xx	Employee Benefits	290,552	306,265	352,404	368,204	15,800	
Total Personnel Expenditures		1,089,966	1,134,599	1,160,239	1,207,798	47,559	
541.31-10	Professional Services	87	825	455	455	0	
541.34-10	Other Contracted Services	78,236	45,429	127,671	44,300	(83,371)	FEC railway crossing rehab \$25K,Traffic signal maint.
40-10,55-01	Travel/Training	0	125	3,825	5,750	1,925	
41-10,41-20	Communications	3,413	2,786	3,640	4,624	984	
541.42-01	Postage Expense	25	14	50	150	100	
541.43-10	Utilities Expense	11,946	12,923	15,180	15,180	0	
541.44-10	Rentals & Leases	31,339	25,739	37,502	36,079	(1,423)	
541.45-20	Vehicle Insurance	21,792	19,522	24,184	24,060	(124)	
541.45-30	Property Insurance	2,384	2,905	3,420	3,420	0	Property insurance for traffic signals
541.46-10	Building/Equip Repairs	4,840	4,445	5,200	125,200	120,000	includes all heavy equipment,mowers, trailers
541.46-20	Vehicle Repair	178,525	200,949	182,074	62,074	(120,000)	vehicles only
541.46-40	Small Tools & Equipment	9,536	3,321	9,900	9,900	0	
541.47-10	Printing & Binding	34	513	1,400	500	(900)	
541.49-10	Other Current Chrgs/Oblig	0	48	0	0	0	
541.49-14	Landfill Tipping Fees	4,206	4,605	4,750	4,750	0	

Flagler County Board of County Commissioners
FY 2014-2015

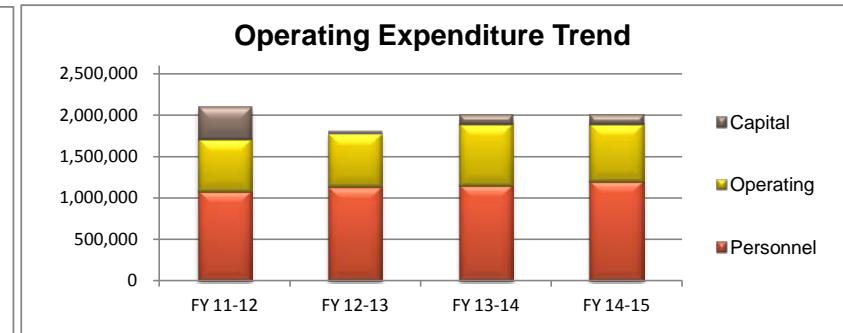
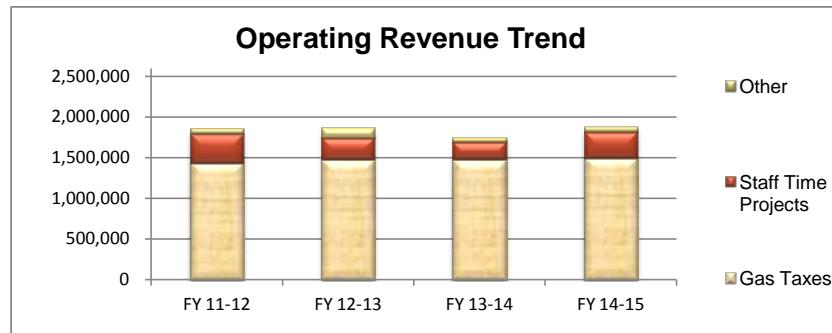
COUNTY TRANSPORTATION FUND - MAINTENANCE/PROJECTS						SPECIAL REVENUE FUND	
Fund 102	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Dept 1420							
	Expenditures - continued						
541.49.15	Advertising	36	0	120	120	0	
541.49-18	Bank Analysis Fees	245	306	400	400	0	
541.51-10	Office Supplies	1,640	1,513	1,300	1,300	0	
541.51-11	Office Equipment under \$1,000	59	(131)	100	100	0	
541.52-10	Gas, Oil & Lubricants	223,664	227,610	222,553	222,553	0	
541.52-12	Other Operating Expenses	5,001	4,607	8,075	33,075	25,000	
541.52-20	Clothing & Wearing Apparel	439	169	850	1,100	250	
541.52-30	Data Processing Software	188	1,565	0	0	0	
541.53-10	Road Materials & Supplies	44,314	85,053	65,000	80,000	15,000	
541.54-10	Publications/Memberships	0	0	750	750	0	
581.91-10	Interfund Transfer to General Fund	0	0	10,500	10,500	0	To fund a portion of Engineering salaries
Total Operating Expenditures		621,949	644,841	728,899	686,340	(42,559)	
541.64-10	Equipment	386,682	23,670	117,000	113,884	(3,116)	Capital Equipment (see next page for list)
Total Capital Expenditures		386,682	23,670	117,000	113,884	(3,116)	
587.98-11	Designated For Future Use	586,343	640,948	72,703	105,035	32,332	
587.98-41	Personal Service Reserves	0	0	51,149	25,000	(26,149)	
Total Reserve		586,343	640,948	123,852	130,035	6,183	
TOTAL FUND EXPENDITURES		2,684,940	2,444,058	2,129,990	2,138,057	8,067	Overall Expense Increase/Decrease: 0.38%

COUNTY TRANSPORTATION FUND						SPECIAL REVENUE FUND
Fund 102		ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)
Personnel Summary-Positions						
Public Works Operations Director						
		1.00	0.00	0.00	0.00	0.00
Road & Bridge Manager						
		0.00	1.00	1.00	1.00	0.00
Project Engineer						
		0.00	0.00	0.00	0.00	0.00
Asst Pubic Works Operations Director/Mang.						
		1.00	1.00	1.00	0.00	(1.00)
Asst. Road & Bridge Manager						
		0.00	0.00	0.00	1.00	1.00
Public Works Supervisor II						
		1.00	1.00	1.00	1.00	0.00
Equipment Operator IV						
		6.00	6.00	6.00	6.00	0.00
Equipment Operator III						
		3.00	3.00	3.00	3.00	0.00
Equipment Operator II						
		1.00	1.00	1.00	2.00	1.00
Equipment Operator I						
		4.00	4.00	4.00	4.00	0.00
Crew Leader I						
		0.00	0.00	0.00	0.00	0.00
Trades Worker II						
		1.00	1.00	1.00	1.00	0.00
Trades Worker III						
		1.00	1.00	1.00	1.00	0.00
Administrative Assistant						
		1.00	1.00	1.00	1.00	0.00
Total Positions		20.00	20.00	20.00	21.00	1.00

Flagler County Board of County Commissioners
FY 2014-2015

COUNTY TRANSPORTATION FUND

SPECIAL REVENUE FUND



NOTE FOR GRAPH

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes Local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The Ninth Cent fuel tax may be used for road and right of way maintenance, equipment maintenance, equipment, drainage, street lighting, traffic signs and engineering.

SERVICE OBJECTIVES:

- 1) Achieve 100% completion of tree debris removal work requests within 48 hours of notification.
- 2) Complete cycle of slope mowing and trimming of County right-of-ways every eight (8) weeks (including all MSTUs) during the months of April through December.
- 3) Provide proactive pothole patching to achieve 90% of roadway pothole patching within 24 hours of discovery.

SUMMARY	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Revenues				
Staff Time Projects	358,029	273,081	213,600	320,000
Gas Taxes	1,435,295	1,474,943	1,479,450	1,500,765
Other	62,992	109,688	53,696	53,600
Less 5% Statutory Reduction	0	0	(87,337)	(93,718)
Cash Carry Forward	828,624	586,346	470,581	357,410
	2,684,940	2,444,058	2,129,990	2,138,057

Expenditures	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Personnel	1,089,966	1,134,599	1,160,239	1,207,798
Operating	621,949	644,841	728,899	686,340
Capital	386,682	23,670	117,000	113,884
Reserves	586,343	640,948	123,852	130,035
	2,684,940	2,444,058	2,129,990	2,138,057

MAJOR CAPITAL EQUIPMENT:

2000 NEW HOLLAND TRACTOR
2009 SCAG VELOCITY PLUS PUSH MOWER
2009 SCAG VELOCITY PLUS PUSH MOWER
2004 FORD PICKUP

COST: **REPLACEMENT VEHICLE:**

66,700	2015 JOHN DEERE 5100M 4WD UTILITY TRACTOR
8,000	2014 SCAG COMPACT ZERO-TURN RIDING MOWER-52" CUT DECK
8,000	2014 SCAG COMPACT ZERO-TURN RIDING MOWER-52" CUT DECK
31,184	2014 3/4 TON HEAVY DUTY PICKUP,W/TOOL BODY & PIPE RACK

TOTAL CAPITAL

113,884

Revenue Description
FY 2014-2015

Local Option Fuel Taxes

Sec 206.41 (1) (d) – (e), 206.87 (1) (b) – (c), 336.021, and 336.025, F.S.

Brief Overview

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county; this is known as the Ninth-Cent Fuel Tax. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county. The proceeds of each may be used to fund transportation expenditures. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. Proceeds received from this additional tax may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent Ninth-Cent Fuel Tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate. Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate.

Per Flagler County Ordinance Sec. 19-1, effective June 30, 1995, the county imposes a local option gas tax of six cents (\$0.06) per gallon of motor fuel and special fuel sold within the county. The method of distribution is pursuant to the existing interlocal agreement among the cities and the county, and may be amended from time to time.

The following table reflects a distribution formula based on a 50/50 ratio of population and lane miles in accordance with the Interlocal Agreement:

Jurisdiction	Distribution Proportion Based on Population (percentage x 0.5)	Distribution Proportion Based on Lane-Miles (percentage x 0.5)	Total Distribution (percentage)
City of Marineland	0	0	0
City of Beverly Beach	0.15	0.1	0.25%
City of Bunnell	1.4	1.25	2.65%
City of Flagler Beach	2.3	1.8	4.10%
City of Palm Coast	39.4	34.1	73.5%
Unincorporated County	6.8	12.7	19.5%
TOTALS	50	50	100%

Funding for fiscal year 2013-2014 budget is:

Ninth Cent Fuel Tax (Split):

\$353,542 in Public Works (102)	87%
<u>\$ 52,828</u> in Daytona North (702)	13%
<hr/>	
\$406,370	

Local Option Fuel Tax (Split):

\$434,789 in Public Works (102)	97.5%
<u>\$ 10,000</u> in Daytona North (702)	2.5%
<hr/>	
\$444,789	

County Fuel Tax

Sec 206.41(1) and 206.60, F.S.

Brief Overview

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes. The proceeds are allocated to each county via the same distribution formula used for distributing the constitutional fuel tax.

Authorized Uses

The tax revenues are to be used solely for the acquisition of:

- ❖ Acquisition of rights-of-way.
- ❖ The construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways.
- ❖ The reduction on bonded indebtedness incurred for road and bridge or other transportation purposes.
- ❖ In the event that the powers and duties related to transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways usually exercised by the county's governing body are performed by some other county board, that board shall receive the proceeds.

Funding for fiscal year 2014-2015 budget is:

County Fuel Tax \$488,687 (102) 100%

Constitutional Fuel Tax

Sec 9(c), Article XII, Fla. Const, Sec 206.41(1)(a), 206.45, 206.47, 336.023 & 336.024, F.S.

Brief Overview

Pursuant to the state constitution, a state tax of 2 cents per gallon on motor fuel is levied. The first call on the tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

Authorized Uses

- ❖ Meet debt service requirements.
- ❖ Acquisition and construction.
- ❖ Maintenance of roads that may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping.
- ❖ The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

Funding for fiscal year 2014-2015 budget is:

Constitutional Fuel Tax (Split):

\$886,989 in Const. Fuel Tax (112) 80%
\$221,747 in County Transportation Trust (102) 20%
\$1,108,736

Flagler County Board of County Commissioners
FY 2014-2015

CONSTITUTIONAL GAS TAX FUND

SPECIAL REVENUE FUND

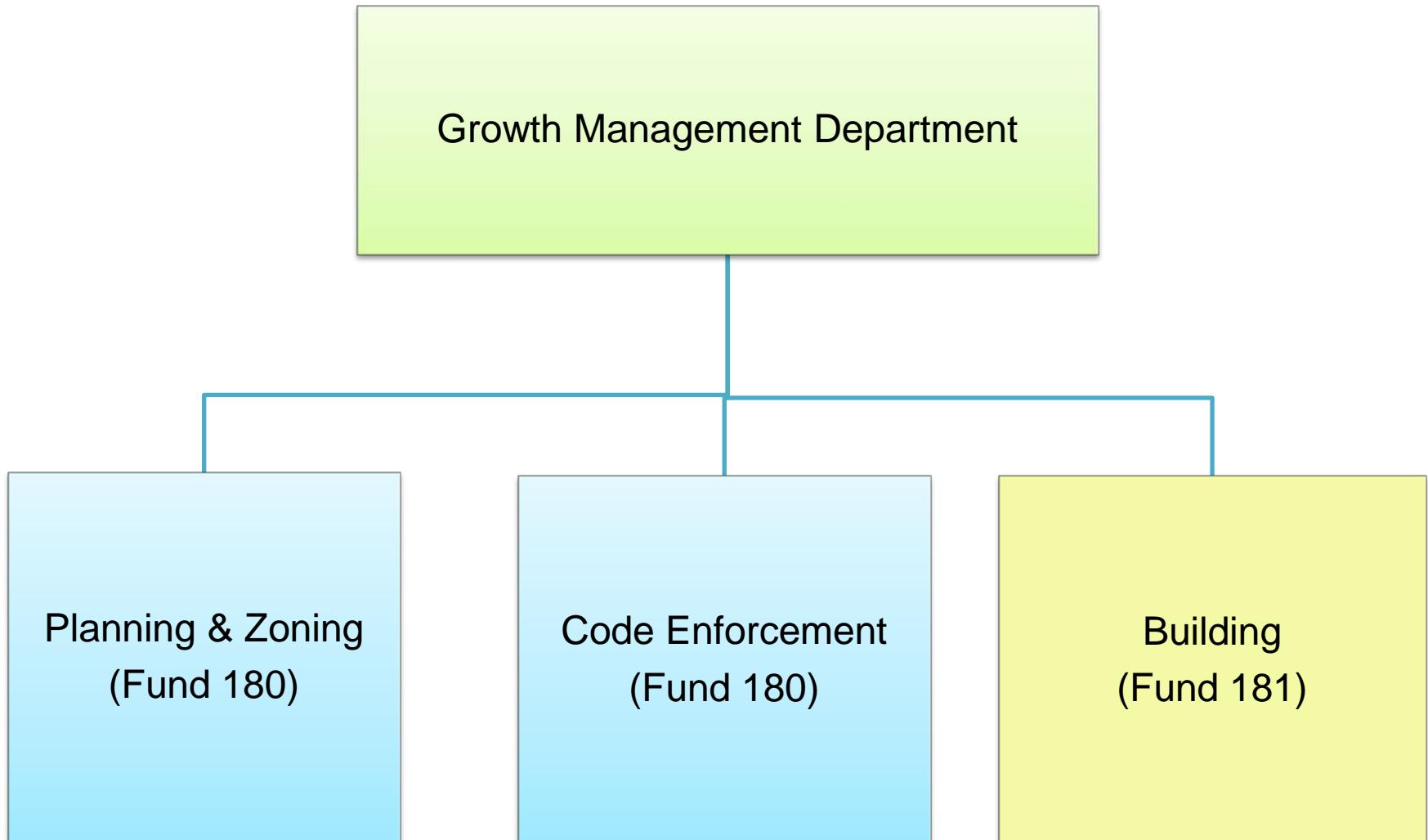
Fund 112 Dept 1450/4600/5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
335.43-00	Constitutional Gas Tax	834,182	858,359	856,352	886,989	30,637	80% split of total \$1,070,440
361.10-00	Interest	5,538	5,181	5,000	5,000	0	minus \$498K match for P#480640
398.00-00	Less 5% Statutory Reduction	0	0	(43,067)	(44,599)	(1,532)	
399.00-00	Cash Carry Forward	0	0	2,424,751	1,800,314	(624,437)	
TOTAL REVENUES		839,720	863,540	3,243,036	2,647,704	(595,332)	
Dept 1450							
Expenses							
541.31-10	Professional Services	3,610	1,569	3,100	3,100	0	
541.49-14	Landfill Tipping Fees	20,867	0	0	0	0	
541.49-18	Bank Analysis Fees	113	306	500	500	0	
541.53-10	Road Materials & Supplies	110,107	11,231	0	0	0	
Total Operating Expenses		134,697	13,106	3,600	3,600	0	
541.63-10	US1 Signage for Princess Place Reserve	0	0	0	40,000	40,000	
541.63-10	CR 305 Box Culvert	0	0	0	62,330	62,330	
541.63-10	SR100 Landscaping Belle Terre Pkwy to US 1	0	0	0	48,634	48,634	
541.63-77	Engineering Staff Time Capital Projects	56,318	93,777	285,468	171,787	(113,681)	
541.63-78	Public Works Staff Time Capital Projects	57,676	46,751	24,500	2,000	(22,500)	
541.34-10	SR A1A Landscaping	0	0	20,000	0	(20,000)	
541.63-10	CR305 Bridge #734082 Post Design	2,188	4,657	88,526	0	(88,526)	
541.63-10	Marineland Acres Drainage	0	316,172	200,000	0	(200,000)	
541.63-10	SR 100 Sidewalk Belle Terre to Bunnell	0	0	20,000	0	(20,000)	
541.63-10	SR100 Sidewalk Bulldog to Roberts	0	0	20,000	0	(20,000)	
541.63-10	CR 305 Bridge #734086 Design	0	16,357	15,431	0	(15,431)	
Total Capital Projects		116,182	477,714	673,925	324,751	(349,174)	
TOTAL CIP - Roads		250,879	490,820	677,525	328,351	(349,174)	
Dept 4600							
581-91-10	Interfund Transfers	0	493,907	0	0	0	
Total Interfund Transfers		0	493,907	0	0	0	
Dept 5000							
587.98-50	Reserve for Future Capital Outlay	0	0	2,067,511	2,319,353	251,842	
Total Reserves		0	0	2,067,511	2,319,353	251,842	

Flagler County Board of County Commissioners
FY 2014-2015

CONSTITUTIONAL GAS TAX - GRANT PROJECTS							SPECIAL REVENUE FUND
Fund 112 Dept 8XXX	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
331.27-09	FDOT CR305 Box Cuverts	0	60,000	605,000	473,384	(131,616)	Project #075403
331.49-21	FDOT Bunnell Elementary Trails AKA "Art to Park"	0	0	1,938,000	1,841,000	(97,000)	Project #075525
334.49-29	FDOT A1A Matanzas Shore Landscape Median	0	0	285,000	285,000	0	Project #401713
334.49-22	FDOT/SCOP CR302 Resurf (CR305 to SR100)	9,530	23,500	1,259,633	1,190,415	(69,218)	Project #446590
334.49-24	FDOT John Anderson Hwy Resurfacing	0	45,360	1,570,333	1,400,333	(170,000)	Project #480640
331.27-10	FDOT Roberts Rd Ped/Bike Path	0	68,000	357,000	250,000	(107,000)	Project #535576
331.49-21	FDOT SR 100 Landscaping Median Belle Terr to US1	0	0	587,790	437,790	(150,000)	Project #550713
332.01-01	FDOT CR305 Widening & Resurf Br #734008	0	0	131,000	1,187,474	1,056,474	Project #402590
334.41-36	FDOT Airport South Entrance Rd - Phase II	0	0	0	600,000	600,000	Project #050265
332.01-01	FDOT CR305 Resurfacing fr Br #734086 to SR100	0	0	16,000	2,301,684	2,285,684	Project #402591
332.01-01	FDOT CR 13 Resurf Fr CR205 to US1	0	0	242,948	242,740	(208)	Project #425590
332.01-01	FDOT CR305 Bridge 734086 Construction	0	0	5,300,000	2,745,545	(2,554,455)	Project #440656
332.01-01	FDOT CR 2009 fr Lake Disston to CR305	0	0	0	384,000	384,000	Project TBD
332.01-01	FDOT Old Kings rd south fr SR100 to Dixie	0	0	0	1,156,000	1,156,000	Project TBD
332.01-01	FDOT CR205 Resurfacing from SR100 to CR13	0	0	250,000	200,000	(50,000)	Project #441590
331.27-11	FDOT CR3045 Bridge 734082	0	990,308	802,188	0	(802,188)	Project #440655
334.49-16	FDO SR 100 Sidewalk to Roberts Rd	61,349	345,912	400,000	0	(400,000)	Project #514141
331.27-12	FDOT US 1 Sidewalk Construction	0	0	199,367	0	(199,367)	Project #517141
334.49-18	FDOT SR100 Sidewalk Belle Terre to Bunnell	25,344	155,970	63,360	0	(63,360)	Project #541521
334.49-20	FDOT Old Kings Turn Lane	51,000	285,683	297,500	0	(297,500)	Project #541522
334.49-19	FDOT SR 100 Sidewalk BT to Bunnel	34,100	315,231	417,800	0	(417,800)	Project #541523
334.49-17	FDOT SR100 Sidewalk Ph2&3 Roberts Rd	3,000	7,000	549,660	0	(549,660)	Project #541524
331.49-17	FDOT SR 5 US 1 Sidewalk	34,867	323,339	0	0	0	Complete
331.49-20	FDOT Princess PI Bridge 734090	616,011	3,009	0	0	0	Project #310082 Complete
334.49-15	FDOT - SCOP CR305 Widening & Resurf	779,201	0	0	0	0	Project #402600 Complete
334.49-13	FDOT SR 100 Sidewalks	4,900	0	0	0	0	Project #513141 Complete
399-00-00	Constitutional Gas Tax	0	0	0	466,366	466,366	
Total Grant Revenues		1,619,302	2,623,312	15,272,579	15,161,731	(110,848)	

Flagler County Board of County Commissioners
FY 2014-2015

CONSTITUTIONAL GAS TAX - GRANT PROJECTS							SPECIAL REVENUE FUND
Fund 112 Dept 8XXX	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Expenditures							
8242-541.63-10	CR 305 Box Culverts	0	60,000	5,000	473,384	468,384	Project #075403
8251-541.63-XX	Bunnell Elementary Trails	0	0	1,938,000	1,841,000	(97,000)	Project #075525
8257-541.34-10	SR A1A Landscaping Design	0	0	85,000	320,000	235,000	Project #401713
8247-541.63-XX	CR 302 Resurfacing from CR 305 to SR 100	11,367	29,162	1,259,633	1,200,415	(59,218)	Project #446590
8250-541.63-XX	John Anderson Hwy SR100	0	45,360	2,068,333	1,870,333	(198,000)	Project #480640
8244-541.63-63	Roberts Rd Pedestrian/Bicycle Path	0	68,000	357,000	250,000	(107,000)	Project #535576
8246-541.63-08	SR100 Landscaping Belle Terre Pky to US1	0	0	587,790	389,156	(198,634)	Project #550713
8263-541.63-10	Airport South Entrance Rd - Phase II	0	0	0	600,000	600,000	Project #050265 fr FD 401 rollover
8999-587.98-15	SR A1A Landscaping Design	0	0	200,000	0	(200,000)	Project #401713
8999-587.98-15	CR 305 Widening & Resurfacing Bridge #734008	0	0	131,000	1,187,474	1,056,474	Project #402590
8999-587.98-15	CR 305 Resurfacing from Bridge #734086 to SR100	0	0	16,000	2,301,684	2,285,684	Project #402591
8999-587.98-15	CR 13 Resurf Fr CR205 to US1	0	0	242,948	242,740	(208)	Project #425590
8999-587.98-15	CR 305 Bridge 734086 Construction	0	0	5,300,000	2,745,545	(2,554,455)	Project #440656
8999-587.98-15	FDOT CR 2009 fr Lake Disston to CR305	0	0	0	384,000	384,000	Project TBD
8999-587.98-15	FDOT Old Kings rd south fr SR100 to Dixie	0	0	0	1,156,000	1,156,000	Project TBD
8999-587.98-15	CR205 Resurfacing from SR100 to CR13	0	0	250,000	200,000	(50,000)	Project #441590
8999-587.98-15	CR 305 Box Culverts Design	0	0	600,000	0	(600,000)	Project #075403
8245-541.63-70	CR 305 Bridge 734082	0	990,308	802,188	0	(802,188)	Project #440655
8230-541.63-XX	SR 100 Sidewalks Ph.2&3 to Roberts Road	61,349	345,912	400,000	0	(400,000)	Project #514141
8220-541.63-XX	US1 Sidewalk Improvement Construction	53,652	332,649	199,367	0	(199,367)	Project #517141
8236-541.XX-XX	Old Kings Rd Sidewalk from SR100 to O.K. Elem.	25,344	155,970	63,360	0	(63,360)	Project #541521
8238-541.63-10	Old Kings Rd Turn Lanes Into Old Kings Elementary	51,000	285,683	297,500	0	(297,500)	Project #541522
8237-541.XX-XX	SR 100 Sidewalk Belle Terre to Bunnell	34,100	315,231	417,800	0	(417,800)	Project #541523
8235-541.XX-XX	Matanzas Wds Sidewalk US1 to Bird of Paradise	3,340	7,000	549,660	0	(549,660)	Project #541524
8907-541.63-55	Styles Creek Bridge Princess Place	616,011	9,124	0	0	0	Project #310082 Complete
8229-541.XX-XX	CR 305 Widening & Resurfacing	781,259	1,387	0	0	0	Project #402600 Complete
8903-541.63-10	CR 305 Bridge #734083	5,104	0	0	0	0	Project #440654 Complete
8223-541.63-XX	SR100 Sidewalks Ph.1-Belle Terre to Bulldog	7,089	0	0	0	0	Project #513141 Complete
Total Grant Project Expenditures							
		1,649,615	2,645,786	15,770,579	15,161,731	(608,848)	
TOTAL FUND REVENUES							
		2,459,022	3,486,852	18,515,615	17,809,435	(706,180)	
TOTAL FUND EXPENDITURES							
		1,900,494	3,630,513	18,515,615	17,809,435	(706,180)	



Director:
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Bunnell, FL 32110
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Growth Management

The Growth Management Budget is comprised of the Planning, Development Engineering and Central Permitting divisions. The Department is responsible for the management and operation of Building, Code Enforcement, Development Engineering, Planning and Central Permitting.

The Administration section provides management and oversight of the department and has direct responsibility for coordination of the division budgets, overseeing and auditing revenue and expenditures. Administration is also responsible for the operation of several Board of County Commissioner Advisory Boards and Committees. These committees are generally community volunteer groups who take their positions very seriously. The Growth Management Department takes responsibility for Contractor Review Board, Technical Review Committee, Planning and Development Board, Land Development Code Advisory Committee and any other board or committee as assigned by the Board of County Commissioners.

One section of Growth Management, Central Permitting, is dedicated to excellent customer service and is primarily responsible for routing, tracking and issuing building and development permits. Central Permitting was created in 2000 and was designed to be a centralized intake and information area for the Building, Planning, Development Engineering and Code Enforcement divisions of the County. The goal of the Central Permitting Section is to provide timelier permit issuance while providing a user friendly and efficient experience for the applicant.

The Development Engineering Division provides technical and professional support to the Growth Management Department consistent with good engineering principles and the requirements of the Flagler County Code pertaining to engineering and surveying. This division has responsibility for day to day activities

with respect to access to and utilization of the County rights-of-way by citizens, developers and utility companies.

The Planning and Zoning Division is an important link when communicating with land developers, property owners and citizens the standards and procedures for developing land in unincorporated Flagler County. These considerations are outlined in Flagler County's Comprehensive Plan and Land Development Code.

The Planning Division responds to inquiries about the development potential of properties and provides zoning verifications. The Divisions also assists applicants in pursuing land use approvals, changes, and amendments, including site plan reviews. Staff prepares technical reports and analyses for land use, zoning, site plans and other land development applications for presentation to a staff level Technical Review Committee, the Planning & Development Board and the Board of County Commissioners.

The majority of the essential functions of the Planning and Zoning Divisions are mandated by the State as part of Florida's coordinated growth management program.

Primary Functions

- ❖ Accept complete permit, land development and right-of-way applications, route and track plan reviews, collect fees and issue permits.
- ❖ Processes and schedules applications for review and approval by appropriate boards.
- ❖ Responsible for overseeing the operation of four (4) advisory boards and committees.
- ❖ Provides plan review and inspections to assure that all construction related activities in Flagler County including

Growth Management

residential and commercial developments, right-of-way improvements, utility installations, driveway permits, and site plans are constructed in accordance with the approved plans and to County, State and Federal Regulations.

- ❖ Provide guidance to design professionals, contractors and others as to the requirements of Flagler County with respect to developmental infrastructures, roadways and related facilities.
- ❖ Maintain and regularly update the Comprehensive Plan and Land Development Code as necessary to ensure continued consistency and compliance with State law and accepted standard planning principles and practices.
- ❖ Review all land development and building permits for compliance with the Comprehensive Plan goals, objectives, and policies and zoning regulations, including concurrency availability.
- ❖ Inform the public through the public hearing process of land development activities occurring within the unincorporated area of the County and solicit public comment.
- ❖ Work closely with incorporated cities and towns within the County, neighboring jurisdictions, and State and Federal agencies on coordinated, cooperative planning efforts that maximize the public benefit while minimizing the expenditure of public resources.

Flagler County Board of County Commissioners
FY 2014-2015

GROWTH MANAGEMENT SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)
Revenues					
Florida Sales Tax 1/2 Cent Revenue (State)	438,992	327,566	195,300	197,626	0
Building Permits	315,316	458,394	300,000	400,000	0
Licenses	80,667	98,031	66,000	76,000	0
Inspections	28,497	41,724	31,700	32,690	0
Review Fees	39,786	69,680	32,000	53,300	0
Fees	123,171	140,087	101,000	121,970	0
Fines and Forfeitures	760	2,323	500	500	0
Cash Carry Forward	743,675	818,965	768,251	921,523	132,819
Miscellaneous Revenue	43,818	53,091	27,300	24,200	0
Less 5% Statutory Reduction	0	0	(37,690)	(45,030)	0
Total Revenues	1,814,682	2,009,861	1,484,361	1,782,779	132,819
Expenditures					
Planning and Zoning/Administration	391,118	358,907	371,654	388,528	16,874
Code Enforcement	118,365	120,027	124,830	123,832	(998)
Building Department	1,082,241	1,164,906	925,471	1,075,194	0
Transfers, Pooled, Reserves	222,958	366,021	62,406	195,225	132,819
Total Expenditures	1,814,682	2,009,861	1,484,361	1,782,779	148,695
Revenues vs. Expenditures	0	0	0	0	0
Personnel Summary-Positions					
Planning & Zoning/Administration	5.50	4.50	4.50	4.90	
Code Enforcement	2.00	2.00	2.00	1.90	
Total Positions	7.50	6.50	6.50	6.80	

Planning and Zoning

The Planning and Zoning section is an important link when communicating with land developers, property owners and citizens the standards and procedures for developing land in unincorporated Flagler County. These considerations are outlined in Flagler County's Comprehensive Plan and Land Development Code. The Comprehensive Plan is the regulatory source document for future building and expansion in the County, while the County's Land Development Code provides the specific guidance to complete specific land development activities.

The Planning and Zoning section responds to inquiries about the development potential of properties and provides zoning verifications. The section also assists applicants in pursuing land use approvals, changes, and amendments, including site plan reviews. Staff prepares technical reports and analyses for land use, zoning, site plans and other land development applications for presentation to a staff level Technical Review Committee, the Planning & Development Board, and the Board of County Commissioners, as applicable, for their review and decision.

The majority of the essential functions of the Planning and Zoning section are mandated by the State as part of Florida's coordinated growth management program. Therefore, the section works closely with the incorporated cities and towns within the County to accomplish this mission.

Primary Functions

- ❖ Ensure the health, safety, and general welfare of the public through the adoption and enforcement of codes and regulations related to the development of property within unincorporated Flagler County.
- ❖ Maintain and regularly update the Comprehensive Plan and Land Development Code as necessary to ensure continued consistency and compliance with State law and accepted standard planning principles and practices.

- ❖ Review all land development and building permits for compliance with the Comprehensive Plan goals, objectives, and policies and zoning regulations, including concurrency availability.
- ❖ Inform the public through the public hearing process of land development activities occurring within the unincorporated area of the County and solicit public comment.
- ❖ Work closely with incorporated cities and towns within the County, neighboring jurisdictions, and State and Federal agencies on coordinated, cooperative planning efforts that maximize the public benefit while minimizing the expenditure of public resources.
- ❖ Perform environmental protection and preservation activities, including gopher tortoise relocation, wetland permitting, manatee protection, and related functions in coordination with State and Federal agencies.

Major Initiatives

- ❖ Complete rewrite of Current Land Development Code.
- ❖ Developing a number of major ordinances
- ❖ Processing a number of major plan amendments.
- ❖ Administering the increase in development activity and processing various requests for consideration before the Technical Advisory Committee, Planning and Development Board and the Board of County Commissioners.
- ❖ Evaluation applications for streamlining and process improvement.

Flagler County Board of County Commissioners
FY 2014-2015

MUNICIPAL SERVICES FUND - PLANNING & ZONING

SPECIAL REVENUE FUND

Fund 180 Dept 1700	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
Revenues							
335.18-01	Sales Tax 1/2 Cent Revenue	192,156	105,605	86,900	98,776	11,876	
335.14-00	Mobile Home Licenses	25,066	26,531	30,000	26,500	(3,500)	
335.15-00	Alcoholic Beverage Licenses	25,478	25,447	20,000	25,000	5,000	
342.51-00	Development Engineering Inspections	0	0	1,000	90	(910)	
341.92-00	Development Engineering Review Fees	37,736	65,570	30,000	50,000	20,000	
329.02-02	ROW Utilization/Permit & Review Fees	8,636	14,665	8,000	12,500	4,500	
341.92-02	Administrative Fee (Impact Fee - Schools)	8,100	13,812	7,000	12,000	5,000	
341.92-03	Administrative Fees (Impact Fee-Trans)	3,746	173	0	0	0	
341.92-04	Administrative Fees (Impact Fee-Parks)	604	32	0	1,000	1,000	
342.50-00	Construction Plan Review (fees subdiv)	7,611	14,390	3,500	10,970	7,470	
342.52-00	Swale Grade Sheet Review Fees	2,050	4,110	2,000	3,300	1,300	
349.01-01	Dev Svc Application Fees	33,931	43,453	30,000	36,000	6,000	
349.01-02	Dev Svcs-Admin-Other Cities	7,659	2,196	2,000	1,500	(500)	
349.02-01	DRI Fees/CDD Fees	8,889	0	0	1,500	1,500	
349.05-00	LUC/Planning Review Fees	27,723	41,162	30,000	32,000	2,000	
369.90-05	Grant/Other Misc Revenue	1,281	1,708	0	0	0	
369.90-09	Planning & Zoning	452	53	500	0	(500)	
398.00-00	Less 5% Statutory Reduction	0	0	(12,545)	(15,557)	(3,012)	
Sub-Total Revenues		391,118	358,907	238,355	295,579	57,224	
399.00-00	Cash Carry Forward	0	0	133,299	92,949	(40,350)	
TOTAL REVENUES		391,118	358,907	371,654	388,528	16,874	
Expenditures							
515.10-12	Regular Salaries	298,006	274,638	272,630	285,596	12,966	
515.xx-xx	Employee Benefits	82,626	74,135	80,279	85,589	5,310	
Total Personnel Expenditures		380,632	348,773	352,909	371,185	18,276	
515.31-10	Professional Services	2,909	75	0	137	137	
515.41-10	Communications	1,760	1,768	2,400	1,769	(631)	
515.41-30	Postage Expense	641	365	1,125	400	(725)	
515.45-20	Vehicle Insurance	280	276	280	233	(47)	
515.46-20	Vehicle Repair	0	0	790	790	0	
515.46-30	Maintenance Agreements	1,104	906	8,700	9,035	335	
515.46-40	Small Tools and Equipment	0	0	50	50	0	

Flagler County Board of County Commissioners
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MUNICIPAL SERVICES FUND - PLANNING & ZONING

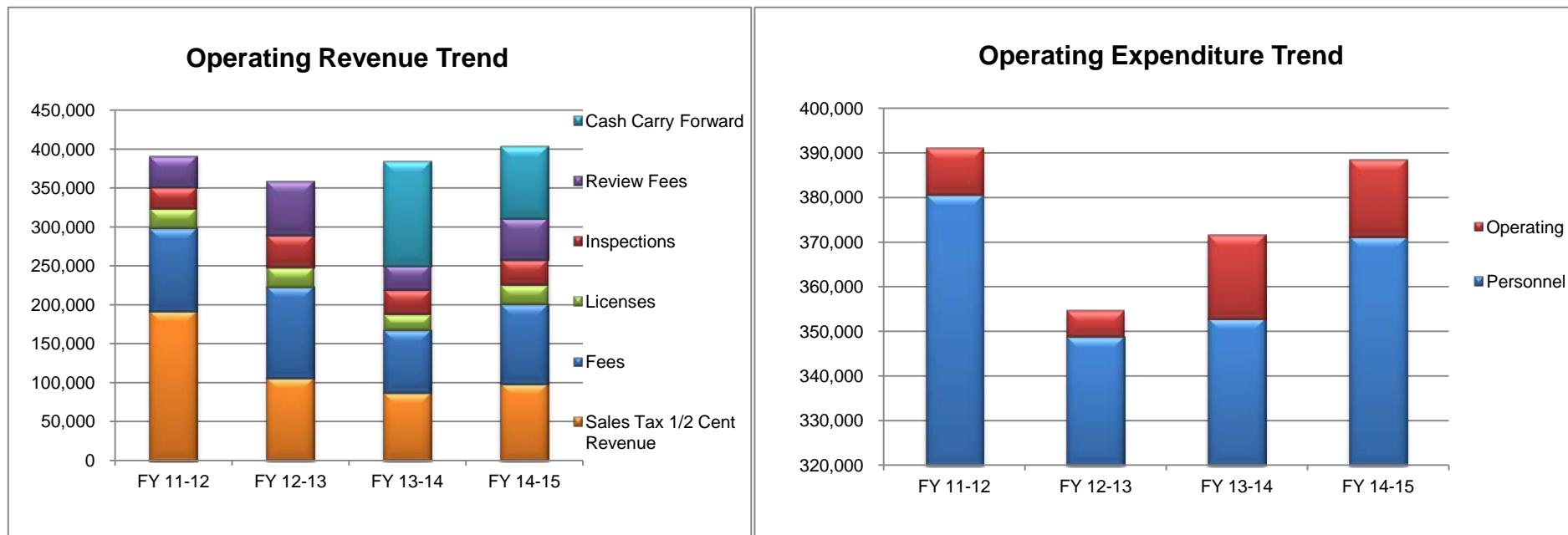
SPECIAL REVENUE FUND

Fund 180 Dept 1700	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Expenditures - Continued							
515.47-10	Printing & Binding	149	106	300	500	200	
515.49-10	Other Current Charges	0	0	100	0	(100)	
515.49-15	Advertising	542	462	1,320	600	(720)	
515.49-18	Miscellaneous	245	299	340	340	0	
515.51-10	Office Supplies	1,744	1,290	1,500	1,500	0	
515.51-11	Office Equipment	86	0	0	100	100	
515.51-20	Data Processing Supplies	0	0	100	100	0	
515.52-10	Gas, Oil, Lubricants	937	190	1,690	1,689	(1)	
515.52-12	Other Operating Expenses	89	137	50	100	50	
	Total Operating Expenditures	10,486	5,874	18,745	17,343	(1,402)	
515.64-10	Equipment	0	4,260	0	0	0	
	Total Capital Expenditures	0	4,260	0	0	0	
	TOTAL EXPENDITURES	391,118	358,907	371,654	388,528	16,874	4.54%
							Overall Expense Increase/Decrease:

Flagler County Board of County Commissioners
FY 2014-2015

MUNICIPAL SERVICES FUND - PLANNING & ZONING

SPECIAL REVENUE FUND



NOTE FOR GRAPH

1/2 Cent Sales Tax received from the State is the main source of revenue for this division.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary-Positions	<hr/>			
Planning Director	1.00	1.00	1.00	1.00
Development Review Planner III	1.00	1.00	1.00	1.00
Central Permitting Tech	0.50	0.50	0.50	0.50
Land Development Tech	1.00	1.00	0.00	0.00
Development Engineer	1.00	1.00	1.00	1.00
Planner I	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.40
Total Positions	5.50	5.50	4.50	4.90

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Sales Tax 1/2 Cent Revenue	192,156	105,605	86,900	98,776
Fees	105,975	117,013	81,000	101,970
Inspections	27,723	41,162	31,000	32,090
Licenses	25,478	25,447	20,000	25,000
Review Fees	39,786	69,680	32,000	53,300
Cash Carry Forward	0	0	133,299	92,949
Less 5% Statutory Reduction	0	0	(12,545)	(15,557)
	391,118	358,907	371,654	388,528
Expenditures				
Personnel	380,632	348,773	352,909	371,185
Operating	10,486	5,874	18,745	17,343
Capital	0	4,260	0	0
	391,118	358,907	371,654	388,528

Code Enforcement

The Code Enforcement Section is comprised of code enforcement and contractor licenses. The responsibilities of the Code include but are not limited to identifying potentially unsafe structures and coordination with the building inspection personnel in an effort to obtain compliance through repairs or removal. Since 2003, over 138 structures have been removed through Code Enforcement actions.

Florida Statute Chapter 162 authorizes a county, by ordinance to adopt a code enforcement system that gives authority to impose administrative fines and other noncriminal penalties to provide an equitable, expeditious, effective, and inexpensive method of enforcing any codes and ordinances. The intent is to promote, protect, and improve the health, safety, and welfare of the citizens of the county and of this state.

The County Commission adopted a Contractor Licensing Ordinance (2007-10) outlining regulations for specialty trades and licenses not regulated on the state level. Subsequently, a Licensing program was established in July 2007 to provide for and enforce licensing requirements and to administer testing locally for state and local contractor exams. The regulations also allow for Flagler County to reciprocate with most jurisdictions in Florida, meaning that if a specialty contractor is licensed in one county, his or her license is valid in Flagler County as well. The Contractor Review Board reviews complaints received by citizens and participating jurisdictions relating to contractor issues such as unlicensed activities, work abandonment and working outside the scope of licensure.

Primary Functions

- ❖ Monitor abandoned structure demolition projects throughout Flagler County.
- ❖ Communicate with all State, local and federal agencies.
- ❖ Address and seek resolution of code violations to complaints received from various entities.
- ❖ During turtle nesting season, the division patrols approximately 10 miles of Flagler County beaches to maintain turtle lighting compliance.
- ❖ Provide a mechanism for locally licensed and registered contractors to work in Flagler County through the implementation of a licensing program in compliance with the Florida Statutes.
- ❖ Coordinate and notify the proper agencies of licensing violations.
- ❖ Monitor and regulate contractor files to ensure proper licenses and insurances are in compliance with local and state regulation

Top 5 Violations

- ❖ Signs in the Right of Way
- ❖ Unpermitted Work
- ❖ Unsafe Sites and Buildings (abandoned structures)
- ❖ Litter
- ❖ Unlicensed Activity; business, contracting, etc.

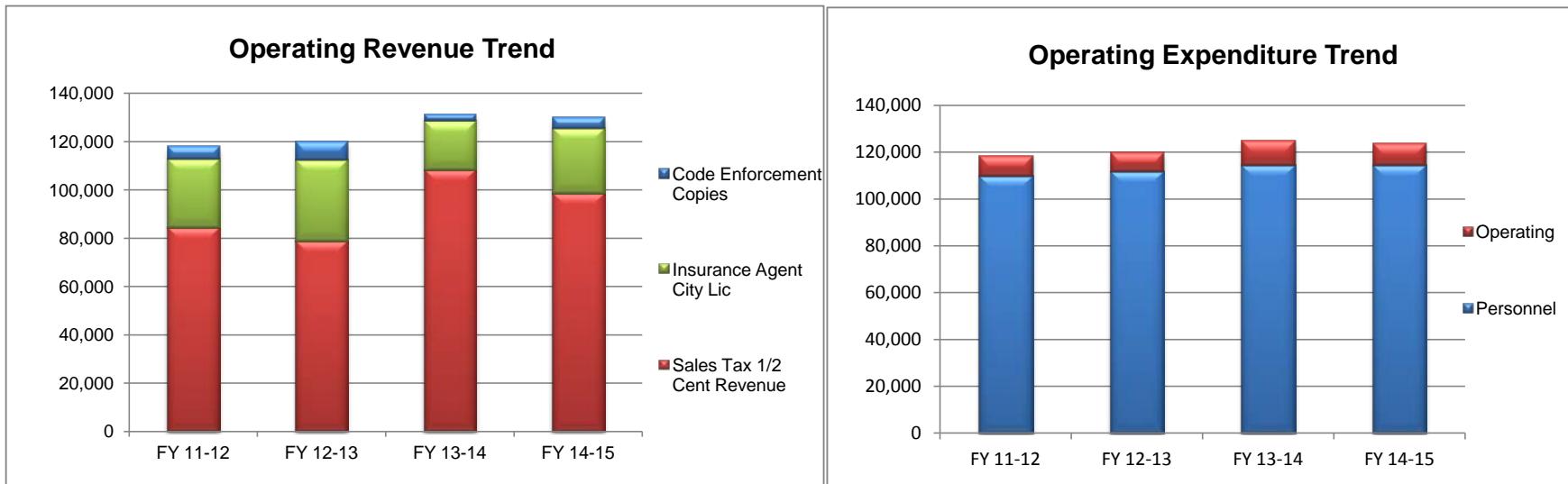
Flagler County Board of County Commissioners
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MUNICIPAL SERVICES FUND - CODE ENFORCEMENT						SPECIAL REVENUE FUND	
Fund 180 Dept 2001	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
335.18-01	Sales Tax 1/2 Cent Revenue	84,826	78,898	108,400	98,850	(9,550)	
335.13-00	Insurance Agent County License	28,194	33,589	20,000	27,000	7,000	
354.00-00	Violation of Local Ordinances	10	20	0	0	0	
369.90-12	Code Enforcement Copies	5,335	7,520	3,000	4,500	1,500	
398.00-00	Less 5% Statutory Reduction	0	0	(6,570)	(6,518)	52	
Total Revenues		118,365	120,027	124,830	123,832	(998)	
399.00-00	Cash Carry Forward	0	0	0	0	0	
TOTAL REVENUES		118,365	120,027	124,830	123,832	(998)	
Expenses							
529.10-12	Regular Salaries	82,218	83,463	83,020	83,622	602	
529.xx-xx	Employee Benefits	27,783	28,500	31,348	30,959	(389)	
Total Personnel Expenditures		110,001	111,963	114,368	114,581	213	
41-10,41-20	Communications	898	877	1,200	1,200	0	
529.42-01	Postage Expense	989	535	1,000	1,000	0	
529.45-20	Vehicle Insurance	560	552	552	466	(86)	
529.46-20	Vehicle Repair	1,030	1,886	1,250	1,885	635	
529.46-40	Small Tools & Equipment	75	0	100	100	0	
529.47-10	Printing & Binding	0	367	500	500	0	
529.51-10	Office Supplies	83	(42)	150	150	0	
529.52-10	Gas, Oil, Lubricants	4,589	3,540	5,070	3,000	(2,070)	
529.52-12	Other Operating Expenses	0	0	100	100	0	
529.52-20	Clothing & Wearing Apparel	0	235	400	400	0	
529.54-10	Publications/Memberships	70	0	70	0	(70)	
529.54.20	Conference/Seminar Registration	70	114	70	450	380	
Total Operating Expenditures		8,364	8,064	10,462	9,251	(1,211)	
TOTAL EXPENSES							
		118,365	120,027	124,830	123,832	(998)	
MUNICIPAL SERVICES FUND - RESERVES						SPECIAL REVENUE FUND	
Fund 180 Dept 5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Reserves							
335.18-01	Sales Tax 1/2 Cent Revenue	162,010	143,063	0	0	0	
	Cash Carry Forward	60,948	222,958	62,406	195,225	132,819	
TOTAL REVENUES		222,958	366,021	62,406	195,225	132,819	
Reserves							
	Personal Services Reserve	0	0	12,406	15,000	2,594	
	Reserves	222,958	366,021	50,000	180,225	130,225	
TOTAL RESERVES		222,958	366,021	62,406	195,225	132,819	

Flagler County Board of County Commissioners
FY 2014-2015

MUNICIPAL SERVICES FUND - CODE ENFORCEMENT

SPECIAL REVENUE FUND



NOTE FOR GRAPH

1/2 Cent Sales Tax received from the State is the main source of revenue for this division.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary-Positions				
Code Enf Sup/Insp	1.00	1.00	1.00	0.95
Code Enf Insp	1.00	1.00	1.00	0.95
Total Positions	2.00	2.00	2.00	1.90

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Sales Tax 1/2 Cent Revenue	84,826	78,898	108,400	98,850
Insurance Agent City Lic	28,194	33,589	20,000	27,000
Violation of Local Ordinances	10	20	0	0
Code Enforcement Copies	5,335	7,520	3,000	4,500
Less 5% Statutory Reduction	0	0	(6,570)	(6,518)
Cash Carry Forward	0	0	0	0
	118,365	120,027	124,830	123,832
Expenditures				
Personnel	110,001	111,963	114,368	114,581
Operating	8,364	8,064	10,462	9,251
	118,365	120,027	124,830	123,832

Building Department

Flagler County Building Section is comprised of permitting and inspection. Building plan review and inspections are supported by a special revenue fund using only permitting, plan review and licensing fees to operate.

The Permitting and Inspections is responsible for code compliant plan reviews and required inspections for construction projects located in unincorporated Flagler County, the Towns of Beverly Beach and Marineland, and Flagler County School Board. In June 2011, the Board of County Commissioner (BOCC)s and the Town of Beverly Beach signed an interlocal agreement that authorizes Flagler County's Building Department to perform plan review and inspections for its jurisdiction. For its efforts, the Building Department retains 90% of the Town of Beverly Beach's assessed building permit fees.

In July 2014, the BOCC and the Town of Marineland entered into an interlocal agreement that provides for building code and fire plans review, planning permit review and engineering and permit and development review services. In December 2008 Flagler County entered into an interlocal agreement to conduct permitting and plan review services for the Flagler County School Board projects. Direct and indirect costs associated with performing these functions are paid in accordance to Florida Statutes.

Primary Functions

- ❖ Conduct code compliant plan review and required inspections to protect the property and the general health, safety and welfare of all citizens who occupy and utilize buildings and structures.
- ❖ Assess potentially dangerous structures and post unsafe notices as deemed appropriate.
- ❖ Communicate with contractors, developers, citizens and design professionals on code related issues.
- ❖ Maintain all permitting records in accordance with Florida Statute Chapter 119 records management law.
- ❖ Educate the contractors and public as to the functions of the Building Section, associated codes, ordinances, laws and rules. This is accomplished through monthly Flagler County Homebuilders Association newsletters, mass e-mails, County website and educational videos.

Flagler County Board of County Commissioners
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BUILDING DEPARTMENT FUND

SPECIAL REVENUE FUND

Fund 181 Dept 2000/5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +(-)	COMMENTS
Revenues							
322.00-00	Building Permit Revenue	315,316	458,394	300,000	400,000	100,000	might increase due to sheriff & jail
322.01-00	Education Fee for Inspectors	17,196	13,361	10,000	10,000	0	.01% of Permit Fee (per Fee Resolution)
322.02-00	Building Permit Fees Other Cities	11,591	24,251	10,000	10,000	0	
322.03-01	Technology Fee	0	9,713	10,000	10,000	0	
329.01-01	Contractor Licenses	26,995	38,995	26,000	24,000	(2,000)	Per Interlocal Agreement
329.02-03	Inspection Fee for School Board	13,573	15,118	10,000	3,000	(7,000)	
342.20-00	Fire Protection Fee	200	150	200	200	0	
349.06-00	Fire Inspection Review	574	412	500	400	(100)	
354.12-01	Unlicensed Contractor Fines	750	2,303	500	500	0	
354.12-02	Unsafe Structure Lien Satisfaction	4,207	2,795	500	500	0	
361.10-00	Interest for Fund	3,255	2,029	3,000	0	(3,000)	
366.01-05	Grant Funding - CBE	1,029	0	0	0	0	
369.30-00	Refund of Prior Year Expenditures	0	75	0	0	0	
369.90-03	Radon Gas	828	1,303	800	500	(300)	
381.00-00	Interfund Transfer	4,000	0	0	5,700	5,700	Unsafe Bldg. Abatement Program
398.00-00	Less 5% Statutory Reduction	0	0	(18,575)	(22,955)	(4,380)	
Sub-Total Revenues		399,514	568,899	352,925	441,845	88,920	
399.00-00	Cash Carry Forward	682,727	596,007	572,546	633,349	60,803	
TOTAL FUND REVENUES		1,082,241	1,164,906	925,471	1,075,194	149,723	
Expenditures							
524.10-12	Regular Salaries	330,173	319,987	366,438	379,023	12,585	reorganized with fund 180
524.xx-xx	Employee Benefits	90,841	86,993	117,428	126,703	9,275	
	Total Personnel Expenditures	421,014	406,980	483,866	505,726	21,860	
31-10,49-18	Professional Services	515	641	340	690	350	
524.34-10	Other Contracted Services	8,380	4,541	4,440	4,600	160	Offsite I.T. storage
524.40-12	Building Department - Education	7,607	3,914	5,000	5,000	0	Per Fee Resolution
524.41-10	Communications Recurring	3,223	1,957	2,700	2,025	(675)	
24..42-01	Postage	677	650	1,000	1,200	200	
24..45-20	Vehicle Insurance	1,121	1,105	1,124	932	(192)	
524.45-60	Other Insurance & Bonds	0	228	0	125	125	
524.46-20	Vehicle Repair	3,157	1,160	2,630	2,630	0	
524.46-30	Maintenance Agreements	27,022	26,396	20,145	20,850	705	sharing development review software maintenance
524.46-40	Small Tools & Equipment	42	0	100	100	0	
524.47-10	Printing & Binding	101	439	300	500	200	
51-10,51-11	Office Supplies	853	1,433	1,800	1,800	0	

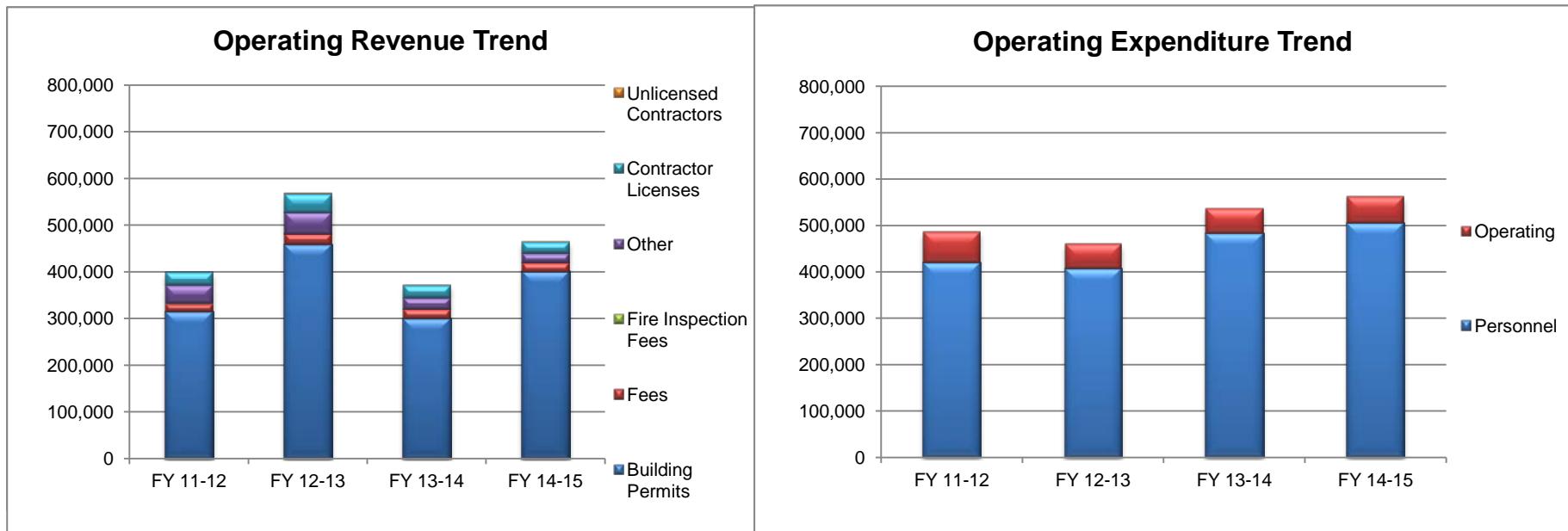
Flagler County Board of County Commissioners
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BUILDING DEPARTMENT FUND						SPECIAL REVENUE FUND	
		ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +(-)	COMMENTS
Fund 181	DESCRIPTION						
Dept 2000							
	Expenditures (Continued)						
51-10,51-11	Office Equipment	55	0	0	700	700	
51-20, 52-30	Data Processing Charges	0	0	500	500	0	
524.52-10	Gas, Oil, Lubricants	9,603	9,376	11,830	11,830	0	
524.52-12	Other Operating Expenses	189	35	100	100	0	
524.52-20	Clothing & Wearing Apparel	650	592	800	600	(200)	
524.54-10	Publications/Memberships	2,025	1,557	0	2,131	2,131	
524.54.21	Employee Education/Training	0	360	0	0	0	
	Total Operating Expenditures	65,220	54,384	52,809	56,313	3,504	
515.64-10	Equipment	0	4,482	0	0	0	
	Total Capital Expenditures	0	4,482	0	0	0	
	TOTAL EXPENSES	486,234	465,846	536,675	562,039	25,364	
BUILDING FUND - RESERVES						SPECIAL REVENUE FUND	
	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +(-)	COMMENTS
Fund 181							
Dept 5000							
587.98-10	Reserves for Contingency	541,263	632,742	307,052	428,337	121,285	
587.98-11	Designated for Future Use	54,744	66,318	71,744	74,818	3,074	
587.98-41	Personal Services Reserve	0	0	10,000	10,000	0	
	Total Reserves	596,007	699,060	388,796	513,155	124,359	
	TOTAL FUND EXPENDITURES	1,082,241	1,164,906	925,471	1,075,194	149,723	

Flagler County Board of County Commissioners
FY 2014-2015

BUILDING DEPARTMENT FUND

SPECIAL REVENUE FUND



NOTE FOR GRAPH

Fees collected for Building permits are the main source of revenue for this division.

Personnel Summary-Po	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Chief Building Official	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00
Building Inspector II	1.00	1.00	1.00	2.00
Central Permitting Techn	0.50	0.50	1.50	1.50
Licensing Manager	1.00	1.00	1.00	0.00
Code Enforcement	0.00	0.00	0.00	0.10
Admin. Assistant	0.00	0.00	0.00	0.60
Total Positions	5.50	5.50	6.50	7.20

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Building Permits	315,316	458,394	300,000	400,000
Fees	17,196	23,074	20,000	20,000
Fire Inspection Fees	774	562	700	600
Other	38,483	45,571	24,300	19,700
Contractor Licenses	26,995	38,995	26,000	24,000
Unlicensed Contractors	750	2,303	500	500
Less 5% Statutory Reduction	0	0	(18,575)	(22,955)
Cash Carry Forward	682,727	596,007	572,546	633,349
Total Revenues	1,082,241	1,164,906	925,471	1,075,194

Expenditures

	Personnel	Operating	Capital	Reserves
Personnel	421,014	406,980	483,866	505,726
Operating	65,220	54,384	52,809	56,313
Capital	0	4,482	0	0
Reserves	596,007	699,060	388,796	513,155
Total Expenditures	1,082,241	1,164,906	925,471	1,075,194

Flagler County Airport

Director: Mr. Roy Sieger
201 Airport Road
Palm Coast, FL
(386) 437-0401

Airport

The Flagler County Airport is a county-owned, public use, General Aviation (GA) airport that is operated and maintained under the direction of the Flagler County Board of County Commissioners. The airfield consists of two 5,000 foot long runways and a 3,000 foot water runway. According to Federal Aviation Administration (FAA) operations data, Flagler County Airport is one of the busiest General Aviation airports in Florida with approximately 190,000 takeoff and landings per year.

Flagler County Airport operates as an enterprise fund. All operations of the Airport, including salaries, operating expenses, repairs and major projects are funded by internally generated revenues from sales of fuel, land leases and hangar rentals. The Airport does not receive funding from the County's General Fund. In addition to revenues obtained from airport operations, the Airport receives grant funding for capital improvements, operational and safety related projects and economic development opportunities from the Florida Department of Transportation (FDOT) and the Federal Aviation Administration (FAA).

The Airport's development is guided by the approved Airport Master Plan. Three major development areas remain on the Airport; Airpark Phase A – approximately 7 acres of airside area; Airpark Phase B – approximately 45 acres of airside and 57 acres of landside area; and the Airport Entrance on State Road 100 – approximately 5 acres of landside area.

On-going Airport Projects

- ❖ Construction of the South Entrance Road (Phase II) Project - \$2,094,880 (Funding: \$2,094,880 Enterprise Florida)
- ❖ Design Phase for the Relocation and Extension of Runway 11-29 Project -\$704,010 (Funding: \$598,500.40 FAA / \$99,210 FDOT/\$6,300 Airport Enterprise Fund)
- ❖ Airport Master Plan Update - \$166,580.00 (Funding: \$149,922 FAA/\$13,166 FDOT / \$3,492 Airport Enterprise Fund)

- ❖ Design and Construction of Taxiway E Project - \$2,318,710 (Funding: \$2,318,710 FDOT)
- ❖ Design and Construction for the Rehabilitation of Taxiway C and D Project - \$1,846,820 (Funding: \$1,846,820 FDOT)

Major Airport Tenants

- ❖ Florida Army National Guard
- ❖ Delta Engineering Corporation
- ❖ Enterprise Car Rental
- ❖ Four Star Aviation
- ❖ High Jackers Restaurant
- ❖ Ryan Aviation, Inc.

Major Multi-Tenant Facilities on the Airport

- ❖ Airport Corporate Center
- ❖ Triangle Air Business Park

Primary Functions

- ❖ Full service fueling operations for than 75 home based aircraft and itinerant aircraft, including services after hours.
- ❖ Airfield and facility maintenance including mowing, airfield lighting repair, foreign object debris inspection, routine equipment maintenance, and custodial duties.
- ❖ The monitoring of UNICOM radio traffic and issue of NOTAM's (Notice to Airmen) as necessary.
- ❖ Property management of airport tenants.
- ❖ Maintenance of an Airport Security Plan.
- ❖ Coordination of economic development opportunities in accordance with the Airport Master Plan.
- ❖ Enforcement of FAA policies, applicable laws, operational rules and standards.
- ❖ Administration of Federal and State grant contracts.

Flagler County Board of County Commissioners
FY 2014-2015

AIRPORT FUND

ENTERPRISE FUND

Fund 401 Dept 4100	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
Revenues							
329-02-04	Business Operating Permit	25	1,025	1,000	500	(500)	
344-10-03	Restaurant Rent	13,316	13,709	13,956	14,151	195	
344-10-04	Large Hangar Rent	68,254	70,273	69,507	62,270	(7,237)	
344-10-05	Tie Down Rent	15,110	17,100	16,320	14,040	(2,280)	
344-10-06	Sale of Aviation Fuel	510,019	425,505	475,000	425,000	(50,000)	
344-10-07	Sale of Oil	5,276	5,186	5,520	5,000	(520)	
344-10-08	Land Leases/Rentals	67,075	62,451	54,258	60,000	5,742	
344-10-09	Office Space Rent	83,412	166,075	159,781	90,862	(68,919)	Departure of
344-10-10	Sale of Jet Fuel	458,891	632,161	535,000	600,000	65,000	
344-10-11	T-Hangar Rent	124,548	168,248	188,100	195,960	7,860	Budget is 96% of full occupancy
344-10-12	User Fees	4,795	9,460	7,950	14,100	6,150	
344-10-15	Utilities Reimbursement	21,090	21,876	15,000	20,160	5,160	
361-10-00	Interest	1,335	1,057	0	0	0	
362-04-01	Cell Tower Lease	13,501	15,762	16,206	13,131	(3,075)	
369-96-01	Space Rent Consideration	818	25,423	15,420	16,996	1,576	
xxx-xx-xx	Miscellaneous	12,435	11,818	6,015	3,250	(2,765)	
398-00-00	Less 5% Statutory Reduction	0	0	(78,951)	(75,697)	3,254	
	Sub-Total Revenues	1,399,900	1,647,129	1,500,082	1,459,723	(40,359)	
399-00-00	Cash Carry Forward	0	0	853,177	370,312	(482,865)	
	TOTAL REVENUES	1,399,900	1,647,129	2,353,259	1,830,035	(523,224)	
Expenditures							
542-10-12	Regular Salaries	205,201	210,110	214,125	229,823	15,698	
542-10-14	Overtime	5,412	4,724	5,000	5,000	0	
542-xx-xx	Employee Benefits	60,197	59,472	94,631	96,944	2,313	
	Total Personnel Expenditures	270,810	274,306	313,756	331,767	18,011	
542-31-10	Professional Services	744	9,750	3,000	5,000	2,000	
542-34-10	Other Contracted Services	14,822	14,325	16,000	15,114	(886)	
542-34-20	Custodial Services (Facilities)	8,000	8,493	8,900	9,900	1,000	
542-40-10	Travel Expense	1,806	2,402	2,500	3,500	1,000	
542-41-xx	Communications	39,605	12,148	6,500	7,220	720	
542-42-01	Postage Expense	302	425	300	300	0	
542-43-10	Utilities Expense	58,785	64,700	56,040	70,320	14,280	
542-44-10	Rentals & Leases	14,326	14,610	13,500	13,620	120	
542-45-10	General Liability Insurance	6,749	5,644	5,500	3,750	(1,750)	

Flagler County Board of County Commissioners
FY 2014-2015

AIRPORT FUND

ENTERPRISE FUND

Fund 401 Dept 4100	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Expenditures (Continued)							
542-45-20	Vehicle Insurance	1,822	1,768	1,883	1,600	(283)	
542-45-30	Property/Casualty Insurance	44,635	52,694	52,000	44,700	(7,300)	
542-46-10	Building/Equipment Repairs	31,062	19,411	10,000	15,000	5,000	
542-46-20	Vehicle Repair	6,700	7,203	4,000	4,000	0	
542-46-30	Maintenance Agreements	4,005	4,058	6,970	7,000	30	
542-46-40	Small Tools & Equipment	1,783	800	1,500	1,000	(500)	
542-47-10	Printing & Binding	0	0	250	200	(50)	
542-48-10	Promotional Activities	11,215	1,443	12,500	10,000	(2,500)	
542-49-10	Other Current Charges	30,803	34,360	30,000	30,000	0	
542-49-15	Advertising	239	0	500	500	0	
542-49-18	Bank Analysis Fees	2,297	1,912	8,000	2,500	(5,500)	
542-51-10	Office Supplies	667	457	750	750	0	
542-51-11	Office Equipment under \$1,000	1,283	167	500	500	0	
542-52-10	Gas, Oil & Lubricants	11,640	11,649	11,450	9,500	(1,950)	
542-52-12	Other Operating Expenses	4,550	5,006	3,500	4,000	500	
542-52-16	Aviation Oil & Jet Fuel (Avgas)	449,938	390,056	440,000	344,000	(96,000)	
542-52-17	Jet Fuel (Jet A)	338,164	455,931	400,000	456,250	56,250	
542-52-20	Clothing & Wearing Apparel	279	422	1,000	1,000	0	
542-52-30	Data Processing Software	20	0	300	300	0	
542-54-10	Publications/Memberships	2,473	2,122	2,495	2,375	(120)	
542-54-20	Conference/Seminar Registration	485	625	1,600	1,600	0	
542-59-10	Depreciation Expense	778,865	728,794	0	0	0	
Total Operating Expenditures		1,868,064	1,851,375	1,101,438	1,065,499	(35,939)	
542-64-10	Equipment	6,946	0	30,000	0	(30,000)	
Total Capital Expenditures		6,946	0	30,000	0	(30,000)	
542-71-30	Principal-Corporate Hangar (new)	0	0	110,000	110,000	0	FY11 BOA Loan \$2,800,000 refinanced @ 3.29%
542-72-30	Interest-Corporate Hangar (new)	103,644	99,131	83,059	79,461	(3,598)	FY11 BOA Loan \$2,800,000 refinanced @ 3.29%
542-71-30	Principal-Capt, ES Hangar/Grant Match	0	0	71,663	74,936	3,273	
542-72-30	Interest-Capt, ES Hangar/Grant Match	31,448	29,717	39,716	36,442	(3,274)	
542-73-10	Other Debt Service Costs	6,452	6,452	0	0	0	
Total Debt Service Expenditures		141,544	135,300	304,438	300,839	(3,599)	
Expense Increase/Decrease:							
TOTAL EXPENDITURES		2,287,364	2,260,981	1,749,632	1,698,105	(51,527)	-2.95%

Flagler County Board of County Commissioners
FY 2014-2015

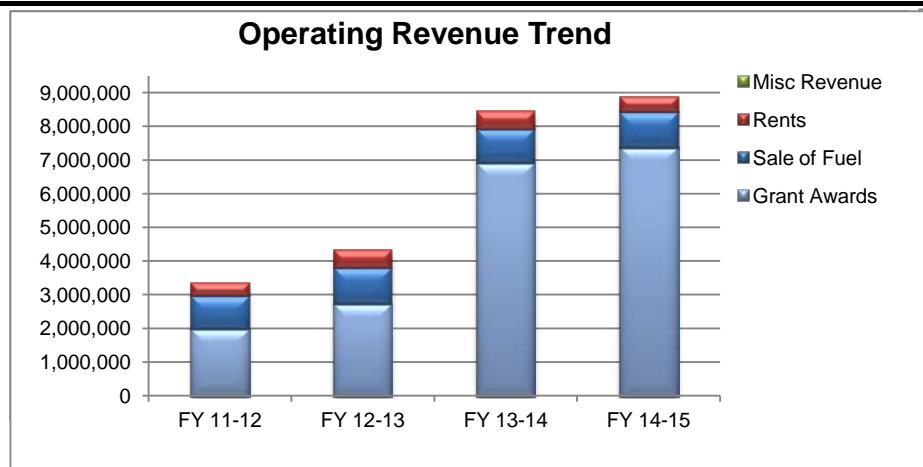
AIRPORT FUND- CAPITAL PROJECTS						ENTERPRISE FUND	
Fund 401 Dept 8000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
331.41.16	Master Plan Update	0	87,929	65,861	38,700	(27,161)	Project #050112 FAA 90% rollover
334.41.33	Master Plan Update	0	5,115	8,307	3,440	(4,867)	Project #050112 FDOT 8% rollover
334.41-38	South Entrance Road PH II Utilities	0	0	0	101,300	101,300	Project #050265 FDOT 50%
334.41.36	South Entrance Road Phase II	0	0	2,290,269	0	(2,290,269)	Project #050265 moved to Fund 112
331.41-08	Runway 11-29 Reloc & Ext Design	192,103	11,182	400,716	385,715	(15,001)	Project #050293 FAA 95% rollover
334.41-31	Runway 11-29 Reloc & Ext Design	8,009	471	16,952	90,251	73,299	Project #050293 FDOT 4% rollover
331.41-17	Taxiway H Design	0	0	108,900	7,110	(101,790)	Project #050503 FAA 90% rollover
331.41-17	Taxiway H Design	0	0	9,520	0	(9,520)	Project #050503 FDOT 8%
334.41.37	Taxiway E Construction	0	0	1,350,000	2,170,710	820,710	Project #050505 FDOT 100% rollover
334.49-23	Taxiway C & D Rehab. Design	23,223	74,209	33,439	3,500	(29,939)	Project #050506 FDOT 100% rollover
334.41-32	Taxiway E Rehabilitation	0	104,200	43,800	0	(43,800)	Project #050508 FDOT 100%
334.41-27	Runway 06-24 Construction	0	0	1,114,613	0	(1,114,613)	Project #050681 FDOT 100%
332.01-01	Runway 11-29 Reloc & Ext.Constr	0	0	900,000	900,000	0	Project #050294 FAA 90%
332.01-01	Runway 11-29 Reloc & Ext.Constr	0	0	80,000	80,000	0	Project #050294 FDOT 8%
332.01-01	Taxiway H Construction	0	0	0	1,450,000	1,450,000	Project #050503
332.01-01	Taxiway C & D Rehab Construction	0	0	0	1,700,000	1,700,000	Project #050506 FDOT 100%
332.01-01	Gen'l Aviation Terminal/Admin Bldg Design	0	0	350,000	350,000	0	Project #050630 FDOT 100% rollover
332.01-01	Wildlife Hazard Assessment	0	0	0	90,000	90,000	Project #TBD FAA 90%
332.01-01	Wildlife Hazard Assessment	0	0	0	8,000	8,000	Project #TBD FDOT 8%
334.41-91	Parallel Runway Analysis	0	0	130,000	0	(130,000)	Project #050295 complete
334.41.27	Runway 06 Safety Area Comp	66,988	1,028,134	12,704	0	(12,704)	Project #050681 complete
334.41.26	South Entrance Road Phase I	406,372	438,570	0	0	0	Project #050265 complete
	T-hangar Construction	856,056	222,657	0	0	0	COMPLETE
	Automated Weather Obs. Sys.	87,933	174,498	0	0	0	COMPLETE
	Aircraft Parking Apron	351,746	581,529	0	0	0	COMPLETE
Total Grant Revenue		1,992,430	2,728,494	6,915,081	7,378,726	463,645	
Cash Carry Forward		0	0	29,894	131,110	101,216	Grant Matches
TOTAL PROJECT REVENUE		1,992,430	2,728,494	6,944,975	7,509,836	564,861	

Flagler County Board of County Commissioners
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AIRPORT FUND- CAPITAL PROJECTS						ENTERPRISE FUND	
Fund 401 Dept 8000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Expenses							
542.31-10	Master Plan Update	2,000	95,698	74,168	43,000	(31,168)	Project #050112 rollover
542.34-10	South Road Entrance Ph II Utilities	0	0	0	202,700	202,700	Project #050265
542.63-10	South Road Entrance Phase II	0	0	2,290,269	0	(2,290,269)	Project #050265 moved to Fund 112
542.63-10	Runway 11-29 Relocation & Ext.	202,214	11,770	421,806	482,026	60,220	Project #050293 rollover
542.63-57	Taxiway H Design	0	0	121,000	7,900	(113,100)	Project #050503 rollover
542.63-10	Taxiway E Construction	0	0	1,350,000	2,170,710	820,710	Project #050505 rollover
542.31-10	Taxiway C & D Rehabilitation Design	23,223	74,209	33,439	3,500	(29,939)	Project #050506 rollover
587.98-15	Runway 11-29 Relo & Ext Construction	0	0	1,000,000	1,000,000	0	Project #050294
587.98-15	Taxiway H Construction	0	0	0	1,450,000	1,450,000	Project #050503
587.98-15	Taxiway C & D Rehab. Construction	0	0	0	1,700,000	1,700,000	Project #050506
587.98-15	Terminal/Airport Admin Design	0	0	350,000	350,000	0	Project #050630 rollover
587.98-15	Wildlife Hazard Assessment	0	0	0	100,000	100,000	Project # TBD
542.63-10	Runway 6-24 RSA Improvements	83,735	1,035,279	1,130,493	0	(1,130,493)	Project #050681 complete
542.31-10	Parallel Runway Analysis	0	0	130,000	0	(130,000)	Project #050295 complete
542.63-10	Taxiway E Rehabilitation Design	0	104,200	43,800	0	(43,800)	Project #050508
542.34-10	South Road Entrance Phase I	749,552	619,088	0	0	0	Project #050265 complete
	T-Hangar Construction	859,812	234,506	0	0	0	Project #050532 complete
	Aircraft Parking Apron	351,746	581,529	0	0	0	Project #050549 complete
	Automated Weather Obs. Sys.	87,933	174,498	0	0	0	Project #050974 complete
TOTAL PROJECT EXPENSES		2,360,215	2,930,777	6,944,975	7,509,836	564,861	
Fund 401 Dept 5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Expenditures							
587.98-10	Insurance Reserve	0	0	0	7,300	7,300	
587.98-41	Personal Services Reserve	0	0	2,975	3,000	25	
587.98-50	Reserve Future Capital	0	0	600,652	121,630	(479,022)	
Total Reserves		0	0	603,627	131,930	(471,697)	
TOTAL FUND REVENUES		3,392,330	4,375,623	9,298,234	9,339,871	41,637	
TOTAL FUND EXPENDITURES		4,647,579	5,191,758	9,298,234	9,339,871	41,637	

Flagler County Board of County Commissioners
FY 2014-2015

AIRPORT



NOTE FOR GRAPH

Fuel sales and rents are the main revenue sources that support the Airport operations.

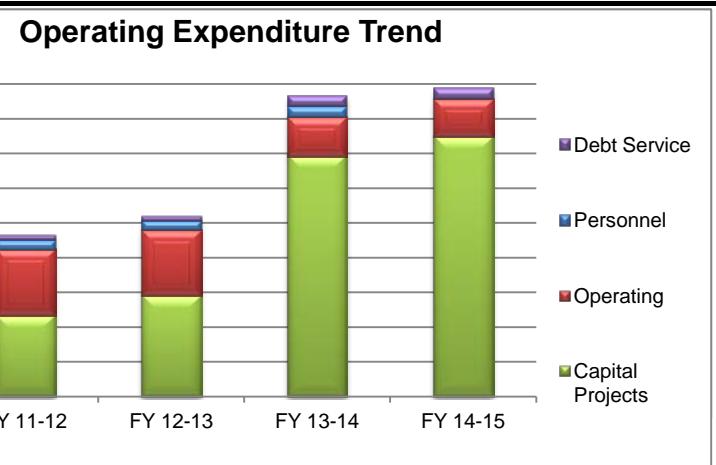
Capital Projects - Rollover

Master Plan Update	43,000
South Road Entrance Phase II	202,700
Runway 11-29 Relocation & Ext.	482,026
Runway 11-29 Relocation & Ext. Construction	1,000,000
Taxiway H Design	7,900
Taxiway E Construction	2,010,940
Taxiway C & D Rehabilitation Design	3,500
General Aviation Terminal & Admin Bldg	350,000
	<u>4,100,066</u>

Capital Projects - New

Taxiway H Construction	1,450,000
Taxiway C & D Rehab. Design	1,700,000
Wildlife Hazard Assessment	100,000
	<u>3,250,000</u>
Total Capital Projects	<u>7,350,066</u>

ENTERPRISE FUND



SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Rents	386,034	539,041	533,548	467,410
Sale of Fuel	968,910	1,057,666	1,010,000	1,025,000
User Fees	4,820	10,485	8,950	14,600
Utilities Reimbursement	21,090	21,876	15,000	20,160
Sale of Oil	5,276	5,186	5,520	5,000
Interest	1,335	1,057	0	0
Miscellaneous	12,435	11,818	6,015	3,250
Grant Awards	1,992,430	2,728,494	6,915,081	7,378,726
Less 5% Statutory Reduction	0	0	(78,951)	(75,697)
Cash Carry Forward	0	0	883,071	501,422
	3,392,330	4,375,623	9,298,234	9,339,871

Expenditures

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel	270,810	274,306	313,756	331,767
Operating	1,868,064	1,851,375	1,101,438	1,065,499
Debt Service	141,544	135,300	304,438	300,839
Reserves	0	0	603,627	131,930
Capital Equipment	6,946	0	30,000	0
Capital Projects	2,360,215	2,930,777	6,944,975	7,509,836
	4,647,579	5,191,758	9,298,234	9,339,871

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Airport Director	1.00	1.00	1.00	1.00
Airport Attendant	4.00	4.00	4.00	4.00
Staff Assistant IV	1.00	1.00	1.00	1.00
Total Positions	6.00	6.00	6.00	6.00

Flagler County Board of County Commissioners
FY 2014-2015

AIRPORT FUND

ENTERPRISE FUND

Airport CAPT, ES Hangar & Grant Matches - Amortization Schedule

Fund: 401 Airport
 Loan: \$1,440,626

Rate: 4.43%

Length: 20 Years

CAPT, ES hangar & Grant matches
 Bank of America

Account # 401-4100-542

Calculation Period

Fiscal Year	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR		
				Principal	Interest	TOTAL
2005	22,348.44	4,786.48	27,134.92			
	12,136.60	15,183.84	27,320.45			
	12,097.98	15,746.04	27,844.03			
	12,061.91	16,125.20	28,187.12	58,644.94	51,841.57	110,486.51
2006	12,198.47	15,645.56	27,844.03			
	12,673.69	15,170.34	27,844.03			
	12,647.05	15,196.98	27,844.03			
	12,623.23	15,055.36	27,678.58	50,142.43	61,068.24	111,210.67
2007	12,766.13	15,077.89	27,844.03			
	13,235.30	14,608.73	27,844.03			
	13,221.19	14,622.84	27,844.03			
	13,210.18	14,474.79	27,684.96	52,432.80	58,784.24	111,217.05
2008	13,359.73	14,641.73	28,001.47			
	13,666.77	14,021.46	27,688.23			
	13,819.81	14,024.21	27,844.03			
	13,822.16	14,021.87	27,844.03	54,668.48	56,709.28	111,377.76
2009	13,978.64	14,016.10	27,994.74			
	14,434.88	13,260.16	27,695.04			
	14,447.53	13,396.50	27,844.03			
	14,463.87	13,380.15	27,844.03	57,324.92	54,052.91	111,377.83
2010	14,627.62	13,647.38	28,275.00			
	15,076.94	12,341.52	27,418.46			
	15,103.91	12,740.12	27,844.03			
	15,134.90	12,709.12	27,844.03	59,943.37	51,438.14	111,381.51
2011	15,306.25	12,946.62	28,252.87			
	15,748.32	11,692.51	27,440.84			
	15,790.28	12,053.75	27,844.03			
	15,836.58	12,268.48	28,105.06	62,681.43	48,961.36	111,642.79
2012	16,015.87	11,828.16	27,844.03			
	16,323.78	11,393.65	27,717.43			
	16,506.58	11,337.45	27,844.03			
	16,568.86	11,152.61	27,721.47	65,415.10	45,711.86	111,126.96
2013	16,756.44	11,208.10	27,964.55			
	17,183.05	10,660.97	27,844.03			
	17,257.02	10,470.67	27,727.69			
	17,336.04	10,507.98	27,844.03	68,532.56	42,847.73	111,380.29

Flagler County Board of County Commissioners
FY 2014-2015

AIRPORT FUND

ENTERPRISE FUND

Airport CAPT, ES Hangar & Grant Matches - Amortization Schedule

Fiscal Year	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR		
				Principal	Interest	TOTAL
2014	17,532.31	10,423.80	27,956.11			
	17,950.65	9,783.46	27,734.10			
	18,041.73	9,802.30	27,844.03			
	18,138.27	9,705.76	27,844.03	71,662.95	39,715.32	111,378.27
2015	18,343.61	9,603.68	27,947.29			
	18,753.30	8,989.72	27,743.02			
	18,862.29	8,981.74	27,844.03			
	18,977.13	8,866.90	27,844.03	74,936.33	36,442.04	111,378.37
2016	19,191.97	8,934.19	28,126.16			
	19,500.93	8,068.05	27,568.98			
	19,719.30	8,124.72	27,844.03			
	19,853.27	8,164.47	28,017.74	78,265.47	33,291.43	111,556.91
2017	20,078.03	7,766.00	27,844.03			
	20,469.22	7,374.81	27,844.03			
	20,616.49	7,227.54	27,844.03			
	20,770.47	6,996.67	27,767.14	81,934.20	29,365.02	111,299.23
2018	21,005.61	6,838.42	27,844.03			
	21,386.91	6,528.86	27,915.77			
	21,554.66	6,220.26	27,774.91			
	21,729.57	6,048.00	27,777.57	85,676.75	25,635.54	111,312.28
2019	21,975.57	5,932.25	27,907.82			
	22,346.52	5,436.42	27,782.94			
	22,535.68	5,308.35	27,844.03			
	22,732.47	5,111.56	27,844.03	89,590.24	21,788.57	111,378.82
2020	22,989.83	4,906.96	27,896.79			
	23,300.03	4,494.06	27,794.09			
	23,560.95	4,283.08	27,844.03			
	23,780.62	4,063.41	27,844.03	93,631.43	17,747.51	111,378.94
2021	24,049.84	3,917.91	27,967.75			
	24,398.68	3,330.51	27,729.18			
	24,633.61	3,210.42	27,844.03			
	24,877.21	2,966.82	27,844.03	97,959.34	13,425.65	111,384.99
2022	25,158.85	2,772.74	27,931.59			
	25,495.86	2,269.90	27,765.76			
	25,755.27	2,088.76	27,844.03			
	26,023.90	1,859.70	27,883.60	102,433.87	8,991.09	111,424.97
2023	26,318.52	1,525.51	27,844.03			
	26,643.16	1,200.87	27,844.03			
	26,928.16	915.86	27,844.03			
	27,222.96	614.32	27,837.28	107,112.79	4,256.57	111,369.36
2024	27,636.58	204.05	27,840.63	27,636.58	204.05	27,840.63

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

AIRPORT FUND

\$2,800,000 Flagler County, Florida Taxable Airport Revenue Bonds, Series 2011

Payment Due Date	Beginning Principal Balance	Less: Payments During the Period			Ending Principal Balance
		Principal	Interest	Total	
August 1, 2011	\$ 2,800,000.00	\$ -	\$ 46,034.33	\$ 46,034.33	\$ 2,800,000.00
February 1, 2012	2,800,000.00	100,000.00	45,780.00	145,780.00	2,700,000.00
August 1, 2012	2,700,000.00	-	44,145.00	44,145.00	2,700,000.00
February 1, 2013	2,700,000.00	105,000.00	44,145.00	149,145.00	2,595,000.00
August 1, 2013	2,595,000.00	-	42,428.25	42,428.25	2,595,000.00
February 1, 2014	2,595,000.00	110,000.00	42,428.25	152,428.25	2,485,000.00
August 1, 2014	2,485,000.00	-	40,629.75	40,629.75	2,485,000.00
February 1, 2015	2,485,000.00	110,000.00	40,629.75	150,629.75	2,375,000.00
August 1, 2015	2,375,000.00	-	38,831.25	38,831.25	2,375,000.00
February 1, 2016	2,375,000.00	2,375,000.00	38,831.25	2,413,831.25	-
Totals	\$ 2,800,000.00	\$ 423,882.83		\$ 3,223,882.83	

Utilities

The Utilities Division currently oversees the Beverly Beach Water and Wastewater Plant. This is a relatively small utility, servicing 522 customers. The anticipated user population at build out of the system is estimated to be approximately 1,200 customers. The Beverly Beach Water and Wastewater System currently purchases bulk water from the City of Palm Coast and sends its sewage to the Palm Coast Wastewater treatment plant.

The Eagle Lakes Water and Wastewater Plant is a relatively small utility, servicing 7 customers with capacity to serve up to 111 units.

The BOCC has entered into two different Developer's Agreements to accept the Eagle Lakes water and wastewater facilities to serve that development and the Old Kings Road corridor. Additionally, through the 2007 water settlement agreement with the Cities of Flagler Beach and Palm Coast, Flagler County will be the retail water and wastewater provider along the John Anderson Highway corridor.

Primary Functions

- ❖ Perform management and support for the daily operations of the Beverly Beach Wastewater Treatment Plant.
- ❖ Maintain water distribution and wastewater collection systems within the Beverly Beach service area.
- ❖ Maintain five lift stations and three boost pumps within the Beverly Beach system.
- ❖ Perform management and support for the daily operation of the Eagle Lakes Water and Wastewater Treatment Plant.
- ❖ Provide billing and customer service to 529 customers.
- ❖ Provide on-call emergency response to customers of the Beverly Beach and Eagle Lakes systems 24 hours a day, 7 days a week.
- ❖ Ensure compliance with all Florida Department of Environmental Protection rules and procedures relative to the Beverly Beach and Eagle Lakes systems.

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

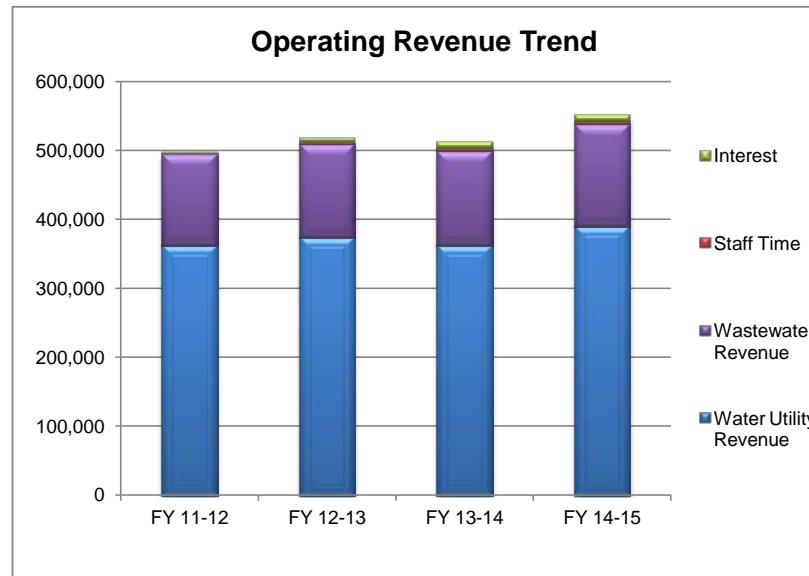
UTILITIES OPERATING - GENERAL SERVICES						ENTERPRISE FUND	
Fund 404 Dept 3101	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
343.30-00	Water Utility Revenue	362,287	374,558	362,906	390,437	27,531	
343.50-00	Wastewater Revenue	132,811	134,879	135,970	147,908	11,938	
343.60-02	Customer Charges (Development Svcs)	0	11,600	8,100	8,100	0	
343.30-02	Miscellaneous	6,644	8,994	7,464	7,464	0	
363.23-02	Water Impact Fees	(76,693)	2,705	5,560	5,560	0	
363.23-03	Sewer Impact Fees	(67,818)	7,500	5,000	5,000	0	
361.10-00	Interest	1,919	4,882	9,139	9,139	0	
341.92-00	Staff Time	355	3,545	4,150	4,150	0	
398.00-00	5% Statutory Reduction	0	0	(26,914)	(28,888)	(1,974)	
Subtotal Revenues		359,505	548,663	511,375	548,870	37,495	
Cash Carry Forward		0	0	641,773	762,475	120,702	
TOTAL REVENUES		359,505	548,663	1,153,148	1,311,345	158,197	
Expenses							
533.10-12	Regular Salaries	103,621	99,031	110,509	108,259	(2,250)	
533.10-14	Overtime	1,317	3,662	2,000	2,000	0	
533.10-xx	Employee Benefits	36,683	35,114	41,473	41,558	85	
Total Personnel Expenses		141,621	137,807	153,982	151,817	(2,165)	
533.31-10	Professional Services	242	1,530	15,000	15,000	0	
533.34-10	Other Contracted Services	37,134	39,315	48,715	52,515	3,800	Testing, monitoring, sewer cleansing, etc.
533.34-20	Governmental Services	0	0	0	1,250	1,250	
533.41-10	Communications	1,910	2,097	2,280	2,280	0	
533.42-01	Postage Expense	2,594	2,758	4,623	4,623	0	
533.43-10	Utilities Expense	95,682	133,625	150,980	150,980	0	
533.44-10	Rentals & Leases	110	2,840	110	590	480	
533.45-10	General Liability Insurance	0	198	0	0	0	
533.45-20	Vehicle Insurance	560	552	560	560	0	
533.45-30	Property/Casualty Insurance	10,142	11,825	11,850	11,850	0	
533.46-10	Bldgng/Equipment Repairs	16,374	20,835	63,100	63,100	0	Eagle Lakes Tank Maintenance/Paint
533.46-20	Vehicle Repair	2,138	2,062	2,400	2,400	0	
533.46-30	Maintenance Agreements	0	0	4,050	4,050	0	
533.46-40	Small Tools & Equipment	1,827	2,204	5,000	5,000	0	
533.47-10	Printing & Binding	1,350	407	1,078	1,078	0	
533.49-10	Other Current Charges	3,890	3,575	3,900	16,400	12,500	*New cust.hook ups/5@ \$2,500
533.49-15	Advertising	46	0	900	900	0	Legal and Employment Ads
533.49-18	Bank Analysis Fees	2,297	2,208	2,600	2,600	0	
533.51-10	Office Supplies	626	1,604	840	840	0	
533.51-11	Office Equipment under \$1,000	17	1,435	100	100	0	
533.52-10	Gas, Oil & Lubricants	9,076	11,481	11,250	11,750	500	

Flagler County Board of County Commissioners
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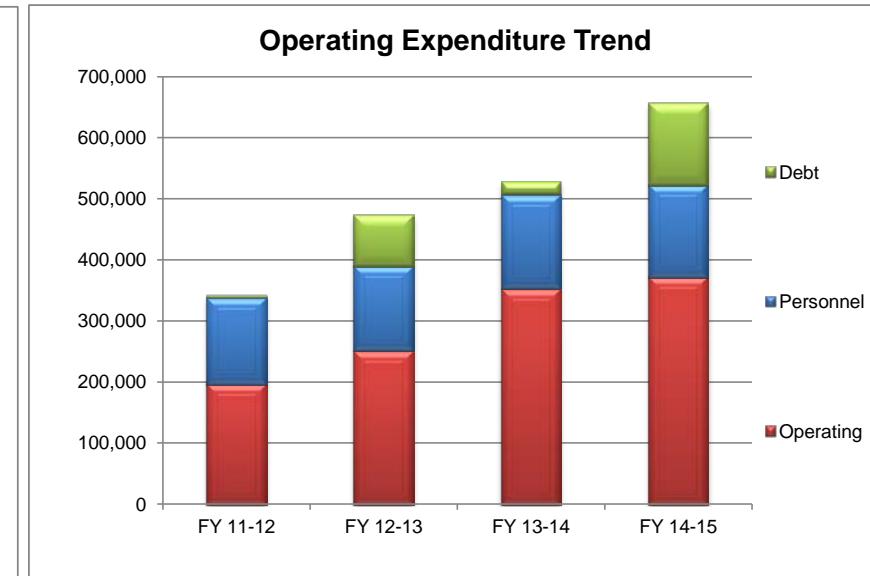
UTILITIES OPERATING - GENERAL SERVICES						ENTERPRISE FUND	
Fund 404	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Dept 3101	Expenses (Continued)						
533.52-12	Other Operating Expenses	9,460	10,087	22,000	22,000	0	Chemicals for Eagle Lakes Plant
533.52-20	Clothing & Wearing Apparel	95	304	680	200	(480)	
533.54-10	Publications/Memberships	102	142	350	350	0	
533.55-01	Travel / Training	1,196	550	950	950	0	
	Total Operating Expenses	196,868	251,634	353,316	371,366	18,050	
533.63-10	Improvements Other than Buildings	0	4,805	0	0	0	
533.64-10	Equipment	10,980	5,490	40,400	11,000	(29,400)	See detail on next page
	Total Capital Outlay	10,980	10,295	40,400	11,000	(29,400)	
533.72-30	Interest on Loan/Lease	0	46,976	0	0	0	
533.72-32	Interest on Advances	3,822	11,185	20,000	20,000	0	Interest on General Fund advance of \$1,880,000
533.72-34	Series 2013 Water/Sewer Bond Interest	0	0	0	113,890	113,890	Interest on Water and Sewer Revenue Bond
533.73-xx	Other Debt Service Costs	0	25,738	0	0	0	
	Total Debt Service	3,822	83,899	20,000	133,890	0	
	TOTAL OPERATING EXPENSES	353,291	483,635	567,698	668,073	(13,515)	
UTILITIES CAPITAL PROJECTS-GENERAL SERVICES						ENTERPRISE FUND	
Fund 404	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Dept 6000							
	Revenues						
331.35-01	USDA Grant	0	1,215,068	1,000,000	0	(1,000,000)	
334.39-02	FDEP Grant	705,162	0	0	0	0	
	TOTAL REVENUES	705,162	1,215,068	1,000,000	0	(1,000,000)	
	Expenses						
533.31-10	Professional Services	39,206	0	100,000	0	(100,000)	
533.34-10	Other Contracted Services	0	1,000	0	0	0	
533.49.15	Advertising	97	0	0	0	0	
533.63-XX	Beverly Beach Utilities System Upgrade	720,450	4,407,554	900,000	0	(900,000)	Project #647361 Engineering
	TOTAL CAPITAL PROJECTS	759,753	4,408,554	1,000,000	0	(1,000,000)	See Section 7 Capital Project for details
UTILITIES RESERVES						ENTERPRISE FUND	
Fund 404	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Dept 5000							
	Expenses						
587.98-41	Personal Services Reserves	0	0	2,000	3,000	1,000	
	Reserve Impact Fee - Future Projects	0	0	0	35,585	35,585	
587.98-40	Reserves - Special Bond Reserve	0	0	0	173,700	173,700	
587.98-50	Reserves - Future Projects	0	0	583,450	430,987	(152,463)	
	TOTAL RESERVES	0	0	585,450	643,272	57,822	
	TOTAL FUND EXPENSES	1,113,044	4,892,189	2,153,235	1,311,345	(955,693)	

Flagler County Board of County Commissioners
FY 2014-2015

UTILITIES OPERATING - GENERAL SERVICES



ENTERPRISE FUND



NOTE FOR GRAPH

Fee schedule approved by the Board 2-21-2005.

Capital Equipment:

10 Grinder Pumps	\$ 11,000
Total	11,000

Personnel Summary - Positions

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Utility Services Coordinator	1.00	1.00	1.00	1.00
Utility Technician	1.00	1.00	1.00	1.00
Accounting Clerk	0.50	0.50	0.50	0.50
Total Positions	2.50	2.50	2.50	2.50

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
Water Utility Revenue	362,287	374,558	362,906	390,437
Wastewater Revenue	132,811	134,879	135,970	147,908
Development Services	0	11,600	8,100	8,100
Water Impact Fees	(76,693)	2,705	5,560	5,560
Sewer Impact Fees	(67,818)	7,500	5,000	5,000
Staff Time	355	3,545	4,150	4,150
Interest	1,919	4,882	9,139	9,139
Grants & Loan	705,162	1,215,068	1,000,000	0
Miscellaneous	6,644	8,994	7,464	7,464
5% Statutory Reduction	0	0	(26,914)	(28,888)
Cash Carry Forward	0	0	641,773	762,475
	1,064,667	1,763,731	2,153,148	1,311,345
Expenses				
Personnel	141,621	137,807	153,982	151,817
Operating	196,868	251,634	353,316	371,366
Capital	10,980	10,295	40,400	11,000
Debt	3,822	83,899	20,000	133,890
Reserves	0	0	585,450	643,272
Grant Project	759,753	4,408,554	1,000,000	0
	1,113,044	4,892,189	2,153,148	1,311,345

Bunnell Flagler County Utility

The Bunnell Flagler County Utility (the Utility) was established February 6, 2013 in a Joint Commission Workshop with the City of Bunnell via an interlocal agreement between Flagler County and the City of Bunnell to jointly purchase the investor-owned potable and wastewater utility known as Plantation Bay Utility System. The joint purchase of the 24-acre utility site occurred in September 2013 for \$5.5M plus 150 prepaid connections entitling the seller to make new connections with no capital charge up to 400 additional units with a cap of \$6,000 per Equivalent Residential Connection (ERC). The City of Bunnell received a Department of Environmental Protection (DEP) loan for the acquisition price of \$5.5M. Flagler County obtained a \$3.4M Florida Association of Counties (FAC) loan, allocating \$1.1M for start up costs of the Bunnell Flagler County Utility.

The utility system provides service for approximately 1,500 retail water customers. The wastewater system is projected to increase by the same number of accounts as the water system, as new customers are anticipated to receive both water and wastewater service from the system. Approximately \$5.6M in capital needs have been identified for the System through Fiscal Year Ending September 30, 2018. A Rate Study dated September 2, 2013, projects that current rates will not be sufficient to meet needs and will need to be increased 46% on October 1, 2013 or as soon as possible. It is expected that this increase will go into effect January 2014 for the December 2013 service billings. The current usage charge per 1,000 gallons for water usage residential service is \$3.42 and for wastewater is \$3.73.

The City of Bunnell manages billing for the utility. The finances for the Utility are the administrative responsibility of Flagler County. The City of Bunnell has 9 positions funded by the Utility. The City of Bunnell collects revenues and remits to Flagler County for recording and submits invoices to Flagler County for payment of salaries and other operating expenses of the Utility.

Flagler County Board of County Commissioners
FY 2014-2015

BUNNELL FLAGLER COUNTY UTILITY SERVICE - Formerly Plantation Bay Utility

ENTERPRISE FUND

Fund 406 Dept XXXX	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
Revenues							
Interest		0	120	0	0	0	
Water and Sewer Revenue		0	0	1,153,850	1,325,112	171,262	
TOTAL REVENUES		0	120	1,153,850	1,325,112	171,262	
Flagler County Expenditures- Water							
533.31-10	Salary and Overtime Expense	0	0	390,330	0	(390,330)	
533.31-10	Billing Clerk BCC	0	0	22,250	0	(22,250)	
533.31-10	Professional Services	0	0	7,600	6,100	(1,500)	Auditor and engineering consultants
533.34-10	Contracted Services	0	75	65,263	26,425	(38,838)	
533.40-10	Travel/Training	0	0	2,750	0	(2,750)	CEU Certification training and travel
41-10;41-20	Communications	0	0	4,294	720	(3,574)	Office and cell phones, internet
533.42-01	Postage Expense	0	0	3,300	0	(3,300)	Bill Folder/Equipment Rental
533.43-10	Utilities Expense	0	0	23,094	30,000	6,906	Electric and Water Bills for plant and wells
533.44-10	Rentals & Leases	0	731	3,096	3,150	54	
533.45-30	Property Casualty Insurance	0	0	0	4,700	4,700	
533.46-10	Bldg/Equip Repairs	0	5,603	0	76,100	76,100	
533.46-20	Vehicle Repairs	0	102	0	1,505	1,505	
533.46-30	Maintenance Agreements/Repairs	0	0	47,206	23,062	(24,144)	Equipment/vehicle Maintenance
534.46-40	Small Tools & Equip	0	3,932	0	5,000	5,000	Equipment/vehicle Maintenance
533.47-10	Printing and Binding	0	0	698	700	2	Business Cards signs and notices
533.49-15	Advertising	0	0	1,200	1,000	(200)	Legal Notices
533.49-18	Bank Analysis Fees	0	47	1,620	1,200	(420)	Bank and credit card fees
533.51-10	Office Supplies	0	258	1,200	2,000	800	
533.51-11	Office Equipment	0	27	1,800	1,000	(800)	
533.52-10	Gas Oil & Lubricants	0	0	16,584	10,000	(6,584)	
533.52-12	Other Operating Expenses	0	2,966	77,880	45,140	(32,740)	Chemicals and supplies
533.52-20	Clothing & Wearing Apparel	0	0	5,442	200	(5,242)	Uniforms/Boots
533.54-10	Publications/Memberships	0	0	3,277	280	(2,997)	Required by FDEP
Total Operating Expenditures		0	13,741	678,884	238,282	(440,602)	
533.64-10	Equipment	0	20,118	17,483	0	(17,483)	
Total Equipment		0	20,118	17,483	0	(17,483)	

Flagler County Board of County Commissioners
FY 2014-2015

BUNNELL FLAGLER COUNTY UTILITY SERVICE - Formerly Plantation Bay Utility

ENTERPRISE FUND

Fund 406 Dept XXXX	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Flagler County Expenditures- Wastewater							
535.31-10	Professional Services	0	0	21,500	20,000	(1,500)	Engineering Consultants/Auditor
535.34-10	Contracted Services	0	12,184	82,119	108,975	26,856	Hauling sludge/FDEP testing/
535.40-10	Travel/Training	0	0	3,500	300	(3,200)	Continuing education credits
41-10;41-20	Communications	0	0	5,528	1,220	(4,308)	
535.43-10	Utilities Expense	0	0	67,650	45,300	(22,350)	Electric and Water Bills
535.44-10	Rentals & Leases	0	0	2,260	2,760	500	Pitney Bowes and tools
535.45-30	Property Casualty Insurance	0	0	0	4,700	4,700	
535.46-10	Bldg/Equip Repairs	0	1,119	0	73,500	73,500	
535.46-20	Vehicle Repairs	0	0	0	1,505	1,505	
535.46-30	Maintenance Agreements/Repairs	0	0	36,634	0	(36,634)	
535.46-40	Small Tools & Equip	0	5,695	0	4,000	4,000	Equipment/vehcile Maintenance
535.47-10	Printing and Binding	0		598	700	102	Legal Notices
535.49-15	Advertising	0		1,200	1,000	(200)	
535.49-18	Bank Analysis Fees	0	47	2,736	1,200	(1,536)	Bank and credit card fees
535.51-10	Office Supplies	0	258	0	2,000	2,000	
535.55-11	Office Equipment	0	27	0	1,000	1,000	
535.52-10	Gas Oil& Lubricants	0		16,209	10,000	(6,209)	
535.52-12	Other Operating Expenses	0	493	91,070	49,850	(41,220)	
535.52-20	Clothing & Wearing Apparel	0	0	1,619	200	(1,419)	Uniforms & Boots
535.54-10	Publications & Memberships	0		3,377	280	(3,097)	
Total Operating Expenditures		0	19,823	336,000	328,490	(7,510)	
535.64.10	Equipment	0	26,088	17,483	0	(17,483)	
Total Equipment		0	26,088	17,483	0	(17,483)	

Flagler County Board of County Commissioners
FY 2014-2015

BUNNELL FLAGLER COUNTY UTILITY SERVICE

Fund 406 Dept 3302	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES
City Of Bunnell Expenditures- Water						
533.31-10	Professional Services	0	28,318	0	300,910	300,910
533.34-10	Other Contracted Services	0	0	0	3,060	3,060
533.40-10	Travel/Training	0	4	0	500	500
4110, 4120	Communications	0	106	0	1,420	1,420
533.42-01	Postage	0	40	0	3,300	3,300
534.44-10	Rentals & Leases	0	236	0	1,400	1,400
533.45-30	Property Casualty Insurance	0	0	0	5,900	5,900
533.49-15	Advertising	0	0	0	300	300
533.51-10	Office Supplies	0	0	0	360	360
533.52-10	Gas, Oil & Lubricants	0	0	0	5,500	5,500
533.52-12	Other Operating Expenses	0	0	0	200	200
533.52-20	Clothing & Wearing Apparel	0	0	0	1,000	1,000
Total Operating Expenditures		0	28,704	0	323,850	323,850
City Of Bunnell- Wastewater						
535.31-10	Professional Services	0	28,195	0	300,910	300,910
-535.3410	Other Contracted Services	0	0	0	3,060	3,060
535.40-10	Travel/Training	0	4	0	500	500
4110, 4120	Communications	0	106	0	1,420	1,420
533.42-01	Postage	0	40	0	3,300	3,300
534.44-10	Rentals & Leases	0	236	0	1,400	1,400
535.45-30	Property Casualty Insurance	0	0	0	5,900	5,900
535.49-15	Advertising	0	0	0	300	300
535.51-10	Office Supplies	0	0	0	360	360
535.52-10	Gas, Oil & Lubricants	0	0	0	5,500	5,500
535.52-12	Other Operating Expenses	0	0	0	200	200
533.52-20	Clothing & Wearing Apparel	0	0	0	1,000	1,000
Total Operating Expenditures		0	28,581	0	323,850	323,850
536-71-30	Principal	0	0	74,000	72,640	(1,360) \$1.1M of Loan Proceeds borrowed Sept 2013
536-72-30	Interest	0	22,606	30,000	38,000	8,000
Total Debt Service		0	22,606	104,000	110,640	6,640
TOTAL FUND EXPENDITURES		0	159,781	1,153,850	1,325,112	171,262

Flagler County Board of County Commissioners
FY 2014-2015

<u>Personnel Summary-Positions</u>	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Waste Water Treatment Plant Op	0.00	0.00	1.00	1.00
Water Treatment Plant Op	0.00	0.00	1.00	1.00
Director	0.00	0.00	1.00	1.00
Billing Specialist	0.00	0.00	1.00	1.00
Cashier/Clerk	0.00	0.00	1.00	1.00
Meter Reader	0.00	0.00	1.00	1.00
Dual Lic Op	0.00	0.00	1.00	1.00
Admin Asstiant	0.00	0.00	1.00	1.00
Maintenance Technician I	0.00	0.00	1.00	1.00
Total Positions	0.00	0.00	9.00	9.00

City of Bunnell employees



Solid Waste

The Flagler County Solid Waste Division operates as a Household Hazardous Waste Collection Center and provides a safe disposal of hazardous waste for County residents at no charge.

The Solid Waste Division provides for the long-term care and maintenance of the Construction and Demolition Facility and the Old Kings Road Landfill. The Bunnell Landfill no longer requires long-term care or monitoring. The division also performs the necessary site inspections as required by the Department of Environmental Protection's Small Quantity Generator Program. This division is currently funded through a grant from the Florida Department of Environmental Protection (FDEP).

The Flagler County Solid Waste Division office also provides contract management, billing, and collection services for residential solid waste services within the unincorporated areas of Flagler County. Actual solid waste collection is performed by a contracted vendor with the billing process performed by County staff. In January 2008, billing for these services was placed on the tax roll. Solid Waste services provided include collection of residential solid waste twice a week, collection of recyclable materials once a week, and collection of yard trash once a week.

Closed Landfill Facilities

Bunnell Landfill

Opened: 1974

Closed: 1989

Type: Class 3, Furniture and Household Garbage

Old Kings Road Solid Waste Facility

Opened: 1977

Closed: 1991

Type: Class 1, Household Garbage, Yard Waste

Construction and Demolition Debris Facility

Opened: 1991

Closed: 2006

Type: C & D Facility, Yard Waste

Primary Functions

- ❖ Provide long-term care to two closed landfills (approximately 77 acres).
- ❖ Oversee the contractual responsibilities of the engineering service provider related to FDEP long-term care responsibilities.
- ❖ Oversee and maintain a household hazardous waste collection center.
- ❖ Oversee Flagler County's Small Quantity Generators Program.
- ❖ Ensure compliance with all Florida Department of Environmental Protection rules and procedures for County facilities and services.
- ❖ Oversee the contractual obligations of the County Solid Waste Collection provider.
- ❖ Provide customer service to approximately 5,900 residential solid waste accounts participating in the County Solid Waste Collection program.
- ❖ Maintain the current customer database and evaluate eligibility for exemptions of service for the County Solid Waste Collection program.
- ❖ Coordinate with the Property Appraiser and Tax Collector for annual billing of the County Solid Waste Collection program.
- ❖ Provide information to County residents on trash collection and recycling programs.

Flagler County Board of County Commissioners
FY 2014-2015

SOLID WASTE - GENERAL SERVICES (Landfills)						ENTERPRISE FUND		
Fund 402, 145, 146, 148								
		DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
		Revenues						
334.34-10	Consolidated Solid Waste Management Grant		70,588	70,588	90,909	90,909	0	
343.47-00	Recycling Fees		708	2,721	2,000	2,000	0	
361.10-00	Interest		9,642	9,432	9,800	8,200	(1,600)	
398.00-00	Less 5% Statutory Reduction		0	0	(5,135)	(5,055)	80	
	Subtotal Revenues		80,938	82,741	97,574	96,054	(1,600)	
399.00-00	Cash Carry Forward - Unrestricted		1,177,718	1,058,588	1,030,145	832,598	(197,547)	
399.00-00	Cash Carry Forward - Restricted Future Capital		1,225,758	1,225,758	1,225,758	1,225,758	0	See Note 1
399.00-00	Cash Carry Forward - Restricted Post Closure		1,341,232	1,458,887	1,380,043	1,442,553	62,510	See Note 2
	Total Cash Carry Forward		3,744,708	3,743,233	3,635,946	3,500,909	(135,037)	
	TOTAL REVENUES		3,825,646	3,825,974	3,733,520	3,596,963	(136,557)	
3020	Expenditures							
534.10-12	Regular Salaries		94,929	101,960	90,525	90,849	324	
534.10-14	Overtime		669	358	0	0	0	
534.10-xx	Employee Benefits		35,308	39,516	38,658	39,131	473	
	Total Personnel Expenditures		130,906	141,834	129,183	129,980	797	
534.31-10	Professional Services		73,398	104,546	228,781	228,781	0	closure maintenance contract/PFM invest fees
534.34-10	Other Contracted Services		21,206	21,551	35,670	35,670	0	Aqua weed control, Household Hazmat pickups
40-10, 54-20	Travel / Conf.&Seminar Reg.		100	50	1,900	1,900	0	
41-10, 41-20	Communications		1,454	1,516	1,760	1,760	0	
534.42-01	Postage Expense		45	450	100	100	0	
534.43-10	Utilities Expense		1,743	1,822	2,112	2,112	0	
534.44-10	Rentals & Leases		370	512	1,340	1,280	(60)	
534.45-20	Vehicle Insurance		1,998	276	280	280	0	
534.45-30	Property/Casualty Insurance		1,620	2,690	1,621	2,171	550	
534.46-10	Building/Equipment Repairs		325	1,360	1,800	1,800	0	
534.46-20	Vehicle Repair		2,073	1,163	4,020	3,760	(260)	
534.46-30	Maintenance Agreements		0	0	800	800	0	
534.46-40	Small Tools & Equip		252	241	700	700	0	
534.47-10	Printing & Binding		1,092	0	0	0	0	
534.48-10	Promotional Activities		2,112	693	3,000	3,000	0	
534.49-15	Advertising		98	98	300	300	0	
534.49-16	Prov closure/ long term care		(160,719)	(129,848)	0	0	0	
534.49-18	Bank Fees		516	465	1,400	1,400	0	
534.51-10	Office Supplies		92	148	300	300	0	
534.51-11	Office Equipment		376	(40)	0	0	0	

Flagler County Board of County Commissioners

FY 2014-2015

SOLID WASTE - GENERAL SERVICES (Landfills)

ENTERPRISE FUND

Fund 402, 145, 146, 148

DESCRIPTION		ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMME
Expenditures- Continued							
534.52-10	Gas, Oil & Lubricants	2,580	3,268	3,000	3,600	600	
534.52-12	Other Operating Expenditures	776	467	3,810	3,810	0	
534-52-20	Clothing Wearing Apparel	0	213	0	0	0	
534-54-10	Publications/Memberships	0	175	0	0	0	
Total Operating Expenditures		(48,493)	11,816	292,694	293,524	830	
534.62-10	Buildings	0	0	25,000	0	(25,000)	
	Improvements Other than Building	0	0	0	600,000	600,000	Radio Control Park Project
Total Capital		0	0	25,000	600,000	575,000	
Reserves							
587.98-52	Reserve - Restricted for post closure care	1,458,887	1,526,859	1,513,683	1,312,293	(201,390)	see Note 2 below
	Reserve - Restricted for future capital	1,225,758	1,225,758	1,225,758	1,225,758	0	see Note 1 below
587.98-10	Reserve - Unrestricted	1,058,588	919,707	544,202	32,408	(511,794)	
587.98-41	Personnel Services Reserve	0	0	3,000	3,000	0	
TOTAL RESERVES		3,743,233	3,672,324	3,286,643	2,573,459	(713,184)	
TOTAL FUND EXPENDITURES							
		3,825,646	3,825,974	3,733,520	3,596,963	(136,557)	

Established to account for the operation, closure and post closure care costs of the Old Kings Road Landfill, the Old Kings Road Construction and Demolition Debris (C&D) facility

The Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste, was opened in 1977 and closed in 1991. The Old Kings Road C&D facility was opened in 1991 and closed in 2006. The Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture was opened in 1974 and closed in 1989.

The County continues to operate the household hazardous waste collection center and the used oil collection center.

Fund 145, 146 and 148 are separate funds created to account for the post closure care costs of each of the three Landfills respectively. Fund 402 accounts for the hazardous waste collection and grants received. The four funds are combined here as they are for financial reporting.

Note 1:

On December 1, 2000, the County early retired four bond issues. These bonds were retired pursuant to an Interlocal Agreement (the Agreement) between Flagler County and several municipalities. Payment for the retirement of these bonds was made from the Landfill Debt Service Fund and the Landfill Capital Projects Fund in accordance with the Agreement. The Agreement also required the establishment of reserves all of which have been expended except as follows:

Future Landfill Capital Purchases -	Land	\$ 300,000	
	Equipment	330,028	
	<u>Transfer Station</u>	<u>400,000</u>	
		\$ 1,030,028	Subtotal

In addition to the reserves from the early retirement of bonds, there are also funds received from Developer and General fund in lieu of land as follows:

DRI Funds for C&D in lieu of land from Plantation Bay	\$ 170,000
General Fund Transfer - received for C&D in lieu of land	25,730
	<hr/>
	\$ 195,730 Subtotal
	<hr/>
	\$ 1,225,758 Total Re-

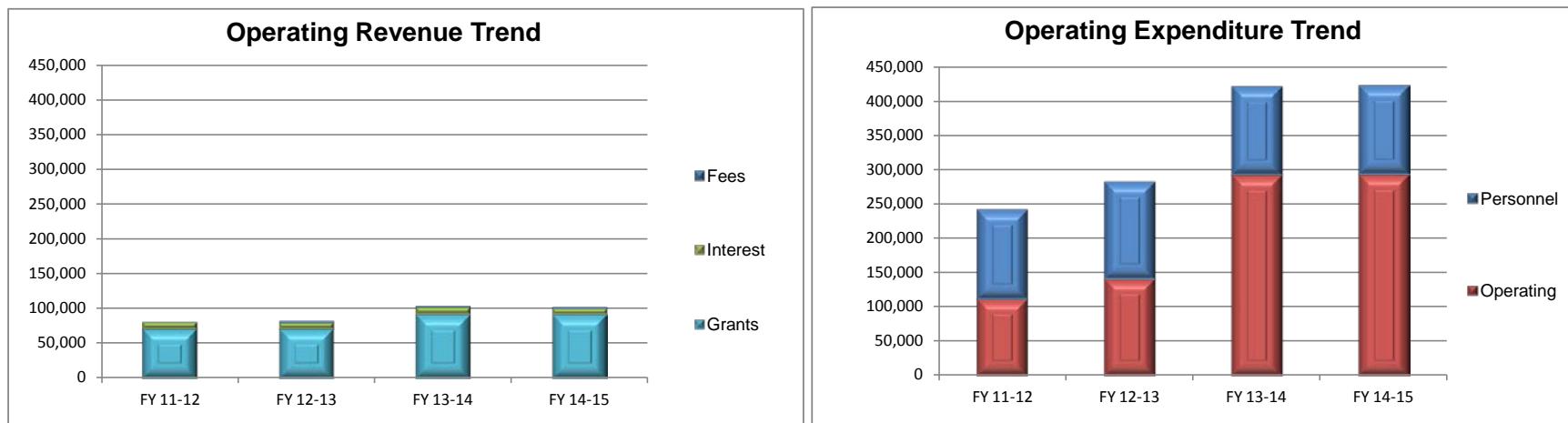
Note 2:

Fund 145 Old King's Road Landfill , Fund 146 Construction and Demolition Debris Landfill and Fund 148 Bunnell Landfill each hold cash in escrow (\$415,855, \$937,682 and \$223,353 respectively). The sum of these escrow accounts less the actuarial liability (\$134, 337) for post closure care which is accrued in Fund 402 is restricted fund balance for post closure care. The final closeout and release of the Bunnell Landfill is expected which will reduce the escrow from restricted to unrestricted.

Flagler County Board of County Commissioners
FY 2014-2015

SOLID WASTE - GENERAL SERVICES (Landfills)

ENTERPRISE FUND



NOTE FOR GRAPH

Small County Consolidated Solid Waste Grant in FY10-11, FY11-12, FY12-13 (\$70,588) provided by FDOT.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary - Positions				
Solid Waste Inspector	1.00	1.00	1.00	1.00
Household Hazardous Waste Tech	1.00	1.00	1.00	1.00
Accountant	0.50	0.50	0.50	0.50
Total Positions	2.50	2.50	2.50	2.50

SUMMARY	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Revenues				
Fees	708	2,721	2,000	2,000
Interest	9,642	9,432	9,800	8,200
Grants	70,588	70,588	90,909	90,909
5% Statutory Reduction	0	0	(5,135)	(5,055)
Cash Carry Forward	3,744,708	3,743,233	3,635,946	3,500,909
	3,825,646	3,825,974	3,733,520	3,596,963
Expenditures				
Personnel	130,906	141,834	129,183	129,980
Operating	112,226	141,664	292,694	293,524
Provision for Long term care	(160,719)	(129,848)	0	0
Capital	0	0	25,000	600,000
Reserves	3,743,233	3,672,324	3,286,643	2,573,459
	3,825,646	3,825,974	3,733,520	3,596,963

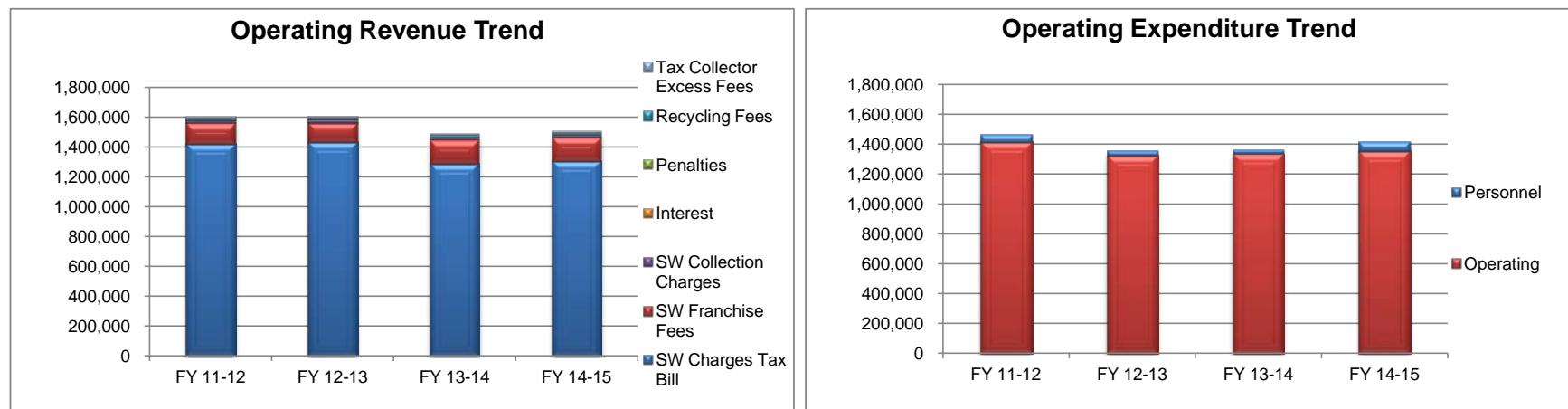
Flagler County Board of County Commissioners
FY 2014-2015

RESIDENTIAL SOLID WASTE COLLECTION - GENERAL SERVICES						ENTERPRISE FUND	
Fund 405 Dept 3101	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
313.70-00	Solid Waste Franchise Fees	137,093	128,078	158,456	160,599	2,143	Increase due to additional customers
323.70-01&:	Solid Waste Collection Charges (billed)	16,316	19,718	14,000	14,000	0	
343.40-03	Solid Waste Collection Charges	1,422,800	1,435,786	1,289,723	1,305,681	15,958	
343.20&40-(Recycling Fees	11,963	7,984	14,760	9,180	(5,580)	
343.40-04	Trash Penalties	232	170	428	392	(36)	
361.10-00	Interest	3,153	2,738	3,508	3,508	0	
386.70-00	Tax Collector Excess Fees	9,977	10,480	10,000	10,000	0	
398.00-00	Less 5% Statutory Reduction	0	0	(74,544)	(75,168)	(624)	
Subtotal Revenues		1,601,534	1,604,954	1,416,331	1,428,192	11,861	
399.00-00	Cash Carry Forward	875,786	1,017,433	695,853	723,927	28,074	
TOTAL REVENUES		2,477,320	2,622,387	2,112,184	2,152,119	39,935	
Expenditures							
533.10-12	Regular Salaries	34,179	21,108	16,448	42,721	26,273	Accounting Clerk position added
533.10-xx	Employee Benefits	12,894	9,783	6,692	19,291	12,599	
Total Personnel Expenses		47,073	30,891	23,140	62,012	38,872	
534.31-10	Professional Services	578	948	750	1,000	250	PFM Investment fees
534.34-10	Contracted Services-Solid Waste	1,370,935	1,280,777	1,289,723	1,305,681	15,958	
534.34-16	Collection Fees- Tax Collector	28,456	28,723	28,517	26,114	(2,403)	
534.34-19	Property Appraiser	11,952	12,282	11,600	13,400	1,800	
4110, 4120	Communications	137	140	180	180	0	
534.42-01	Postage Expense	511	314	500	500	0	
534.46-30	Maintenance Agreements	0	0	5,350	5,350	0	1/2 Naviline Customer Information and
534.49-18	Bank Analysis Fees	245	306	350	350	0	Land Management System from General Fund
534.49-91	Write offs and shortages	0	0	0	0	0	
534.51-10	Office Supplies	0	0	300	300	0	Operating Expense Decrease:
Total Operating Expenses		1,412,814	1,323,490	1,337,270	1,352,875	15,605	1.17%
581.91-10	Interfund Transfer to General Fund	0	600,000	0	500,000	500,000	Franchise fees transferred to Gen'l Fund
Total Interfund Transfers		0	600,000	0	500,000	500,000	
RESIDENTIAL SOLID WASTE COLLECTION - GENERAL SERVICES						ENTERPRISE FUND	
Fund 405 Dept 5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
587.98-11	Designated for Future Use	1,017,433	668,006	751,774	237,232	(514,542)	
Total Reserves		1,017,433	668,006	751,774	237,232	(514,542)	
TOTAL FUND EXPENSES		2,477,320	2,622,387	2,112,184	2,152,119	39,935	

Flagler County Board of County Commissioners
FY 2014-2015

RESIDENTIAL SOLID WASTE COLLECTION - GENERAL SERVICES

ENTERPRISE FUND



NOTE FOR GRAPH

Fee schedule approved by the Board 11-20-2006.

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel Summary - Positions				
Accountant I	0.50	0.00	0.00	0.00
Accounting Clerk	0.50	0.50	0.50	1.50
Total Positions	1.00	0.50	0.50	1.50

SUMMARY	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
SW Charges Tax Bill	1,422,800	1,435,786	1,289,723	1,305,681
SW Franchise Fees	137,093	128,078	158,456	160,599
SW Collection Charges	16,316	19,718	14,000	14,000
Interest	3,153	2,738	3,508	3,508
Penalties	232	170	428	392
Recycling Fees	11,963	7,984	14,760	9,180
Tax Collector Excess Fees	9,977	10,480	10,000	10,000
Less 5% Statutory Reduction	0	0	(74,544)	(75,168)
Cash Carry Forward	875,786	1,017,433	695,853	723,927
	2,477,320	2,622,387	2,112,184	2,152,119
Expenses				
Personnel	47,073	30,891	23,140	62,012
Operating	1,412,814	1,323,490	1,337,270	1,352,875
Interfund Transfer	0	600,000	0	500,000
Reserves	1,017,433	668,006	751,774	237,232
	2,477,320	2,622,387	2,112,184	2,152,119

Emergency Communications - E911 Systems

The E911 Section provides for the management of the County Next Generation 9-1-1 System and ensures the accuracy and reliability of the local 9-1-1 Service. This includes continuous timely revisions and maintenance to the various E911 location databases, the E911 GIS mapping information used for locating callers, as well as the management of the E911 equipment needed to receive and process 9-1-1 calls. The E911 Division has 2.75 personnel and the 0.75 person is split between E911 and 800MHz. E911 is funded by the \$0.50 monthly surcharge on subscriber phone lines within Flagler County.

E911 also issues addresses and provides street designations, investigates and corrects potential 9-1-1 problems, creates mapping data that is used in the Computer Aided Dispatch (CAD) system. While rarely seen by the public, the work performed by E911 is very important and the information utilized must be highly accurate. Anytime a person calls 9-1-1 for help, the location information retrieved from E911 databases and the supporting GIS mapping information are the first systems utilized by dispatch to help the caller.

The highest priority for the E911 database is to provide countywide accurate, dependable, and timely information for dispatchers when a 9-1-1 call is received. The Flagler County 9-1-1 System operates under the State Emergency Number Plan administered by the Florida Department of Management Services in accordance with Florida Statute 365.171. Additional mandates from the Florida Department of Law Enforcement, Florida Department of Management Services, Florida Fire Chief's Association, and Flagler County Code apply. Operational directives come from the same agencies.

Primary Functions

- ❖ Manage County Enhanced 9-1-1 system and prepare for Next Generation 9-1-1 service delivery.
- ❖ Ensure accuracy and reliability of the E911 service and coordinate with all telephone service providers
- ❖ Create and maintain mapping for Computer Aided Dispatch (CAD) system and Master Street Address Guide (MSAG).
- ❖ Assign addresses for new developments and streets.
- ❖ Creates, maintains, synchronizes, and quality controls data for use in CAD system, coordinates data with Master Street Address Guide (MSAG), and displays data using mapping programs.
- ❖ Coordinate county 911 system training and programs.
- ❖ Ensure systems are compatible with Next Generation (text message and video) 9-1-1 technology.
- ❖ Assure that Flagler County is compliant with all new E911 technology laws.
- ❖ Maintain all alarm systems and requirements as dictated by the Florida Department of Management Services.

E911 Database Facts

- ❖ Manages approximately 80,000 addresses (does not include Flagler Beach or Bunnell) in total with approximately 6,000 reviewed per year.

Flagler County Board of County Commissioners
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EMERGENCY COMMUNICATIONS E-911-EMERGENCY SERVICES

SPECIAL REVENUE FUND

Fund 302 Dept 1722	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
335.22-01	E911 Assessment \$0.40 per land line	224,449	215,504	206,335	165,068	(41,267)	Decrease per Legislation FS365.173
335.22-02	E911 Assessment \$0.40 per wireless	255,422	255,441	206,335	165,068	(41,267)	exact impact unknown
10-00,30-00	Interest	1,675	1,285	2,500	1,300	(1,200)	
398.00-00	Less 5% Statutory Reduction	0	0	(20,759)	(20,699)	60	
	Sub-Total Revenues	481,546	472,230	394,411	310,737	(83,674)	
399.00-00	Cash Carry Forward	529,288	613,587	616,540	720,548	104,008	
	TOTAL REVENUES	1,010,834	1,085,817	1,010,951	1,031,285	20,334	
Expenditures							
529.10-12	Regular Salaries	109,931	109,001	110,486	118,792	8,306	Add portion of Mitigation Planner position
529.xx-xx	Employee Benefits	36,248	37,780	42,469	45,119	2,650	
	Total Personnel Expenditures	146,179	146,781	152,955	163,911	10,956	
529.31-10	Professional Services	277	335	375	375	0	
529.34-10	Other Contracted Services	0	0	18,500	18,500	0	
529.xx-xx	Travel/Training	2,771	3,939	5,064	5,064	0	
41-10,41-20	Communications	87,944	85,665	102,328	100,996	(1,332)	
529.42-01	Postage Expense	38	27	100	100	0	
529.45-20	Vehicle Insurance	280	0	281	281	0	
529.46-10	Building/Equipment Repairs	365	406	2,500	2,500	0	
529.46-20	Vehicle Repair	935	646	610	610	0	
529.46-30	Maintenance Agreements	99,968	99,568	103,345	109,381	6,036	
529.46-40	Small Tools & Equipment	532	1,102	0	0	0	
529.48-10	Promotional Activities	920	0	400	400	0	
529.49-18	Bank Analysis Fees	245	306	400	400	0	
529.51-10	Office Supplies	161	896	700	625	(75)	
529.51-11	Office Equip under \$1,000	2,630	4,207	0	0	0	
529.52-10	Gas, Oil & Lubricants	286	232	1,131	390	(741)	
529.52-12	Other Operating Expenses	35	649	0	0	0	
529.52-30	Data Processing Software	0	1,500	720	720	0	
529.54-10	Publications/Memberships	492	352	375	375	0	
529.54-20	Conference/Seminar Registration	149	175	0	0	0	
	Total Operating Expenditures	198,028	200,005	236,829	240,717	3,888	
529.64-10	Equipment	56,674	0	0	10,000	10,000	Spare shelf equipment
	Total Capital Expenditures	56,674	0	0	10,000	10,000	
	SUBTOTAL EXPENDITURES	400,881	346,786	389,784	414,628	24,844	

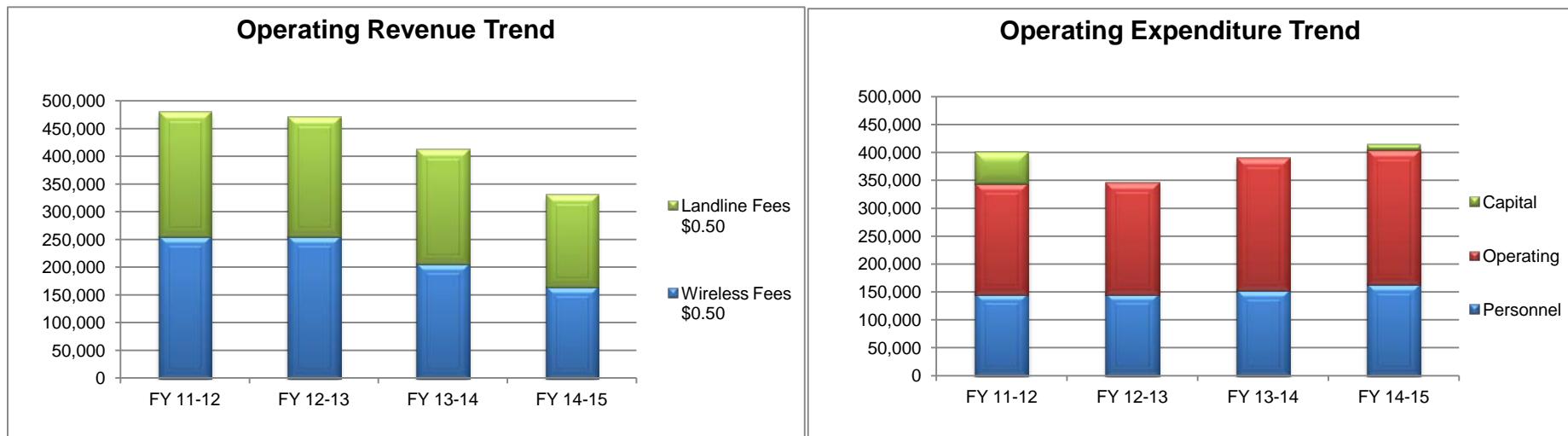
Flagler County Board of County Commissioners
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EMERGENCY COMMUNICATIONS E-911-EMERGENCY SERVICES						SPECIAL REVENUE FUND	
Fund 302 Dept 5000		ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Reserves							
587.98-11	E911 Future Equipment Replacement	613,586	739,031	0	0	0	
587.98-57	Future Capital Outlay - Building		0	618,898	616,657	(2,241)	Potential upgrade & replacement of system
587.98-41	Personal Service Reserves	0	0	2,269	0	(2,269)	
	Total Reserves	613,586	739,031	621,167	616,657	(4,510)	
	TOTAL EXPENDITURES	1,014,467	1,085,817	1,010,951	1,031,285	20,334	
EMERGENCY COMMUNICATIONS E-911 GRANTS-EMERGENCY SERVICES						SPECIAL REVENUE FUND	
Fund 302 Dept 86xx	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
334.15-04	GIS Address Point Data	110,000	0	0	0	0	
334.15-06	Logging Recorder	48,633	0	0	0	0	
334.15-07	Public Safety State Grant/E911	0	0	83,404	0	83,404	
	TOTAL GRANT REVENUES	158,633	0	83,404	0	83,404	
Expenditures							
529.34-20	Other Operating Expense	155,000	0	0	0	0	
529.34-10	Other Contracted Services	0	0	83,404	0	83,404	
	TOTAL GRANT EXPENDITURES	155,000	0	83,404	0	83,404	
	TOTAL FUND REVENUES	1,169,467	1,085,817	1,094,355	1,031,285	8,538	
	TOTAL FUND EXPENDITURES	1,169,467	1,085,817	1,094,355	1,031,285	103,738	

Flagler County Board of County Commissioners FY 2014-2015

EMERGENCY COMMUNICATIONS-E-911-EMERGENCY SERVICES

SPECIAL REVENUE FUND



Sixty-seven percent of the monies in the wireless category shall be distributed each month to counties, based on the total number of service identifiers in each county, and shall be used exclusively for payment of:

1. Authorized expenditures, as specified in s. 365.172(9)
 2. Costs to comply with the requirements for E911 service contained in the order and any future rules related to the order.

Personnel Summary-Positions

E-911 GIS Specialist	1.00	1.00	1.00	1.00
E911 Coordinator (Split Funded)	0.75	0.75	0.75	0.75
E911 Data Base Specialist	1.00	1.00	1.00	1.00
Mitigation Planner	0.00	0.00	0.00	0.15
Total Positions	2.75	2.75	2.75	2.90

SUMMARY

Revenues

Wireless Fees \$0.50	255,422	255,441	206,335	165,068
Landline Fees \$0.50	224,449	215,504	206,335	165,068
Grants	158,633	0	83,404	0
Interest	1,675	1,285	2,500	1,300
Cash Carry Forward	529,288	613,587	616,540	720,548
Less 5% Statutory Reduction	0	0	(20,759)	(20,699)
	1,169,467	1,085,817	1,094,355	1,031,285

• Expenditures

Personnel	146,179	146,781	152,955	163,911
Operating	198,028	200,005	236,829	240,717
Capital	56,674	0	0	10,000
Reserves	613,586	739,031	621,167	616,657
Grants	155,000	0	83,404	0
	1,169,467	1,085,817	1,094,355	1,031,285

Health Insurance Fund

The Flagler County Health Insurance Plan currently provides health, dental, vision and life insurance coverage to approximately 640 county employees of the Board of County Commissioners, Clerk of the Court, Supervisor of Elections, Property Appraiser, Sheriff's Office and Tax Collector. Employees are offered the opportunity to participate in an IRS Section 125 Cafeteria Plan which allows for insurance premiums to be deducted pre-tax and a Flexible Spending Account for health care and/or dependent care reimbursement.

Primary Functions

- ❖ Health insurance is a self-funded plan which is administered by Florida Blue. Flagler County BOCC pays for claims incurred plus administrative fees to Florida Blue.
- ❖ Dental insurance is a self-funded plan which is administered by Humana Dental Insurance Company. Flagler County BOCC pays for claims incurred plus administrative fees to Humana Dental Insurance Company. This plan became a voluntary plan on October 1, 2008 and premiums are paid at the employee's expense.
- ❖ Vision insurance is a fully insured plan through Humana/Comp Benefits. Set monthly premiums per employee are paid to Humana whether services are utilized or not. This plan became a voluntary plan on October 1, 2008 and premiums are paid at the employee's expense.
- ❖ Life insurance is a fully insured plan through The Hartford Life Insurance Company. The plan includes accidental death and dismemberment coverage. Flagler County BOCC provides \$15,000 term life insurance per employee. Employees may purchase additional coverage for themselves, their spouse and children at their own cost.
- ❖ The IRS Section 125 Cafeteria Plan and Flexible Spending Account reduces the amount of money that the County has to match for Social Security/Medicare tax since the premiums are deducted pre-tax and allow for employees to receive an additional benefit.

2013 Statistics

- ❖ The current plan offered includes health insurance and life insurance, dental and vision are now voluntary plans with full premiums paid by each employee.
- ❖ Keeping our Health insurance deductibles, co-insurance and out of pocket maximums lower than neighboring counties aids us in the recruiting and retention of highly qualified personnel.
- ❖ The Board contribution per employee has increased from \$8,300 to \$8,500 in Fiscal Year 2013/2014 to account for increase in health care costs and upcoming costs due to health care reform.
- ❖ Employee monthly contributions were established in 1997 and were altered for the FY 2008-2009 plan year. The monthly contributions for FY 2013-2014 include medical insurance only (dental and vision as voluntary):

	<u>Blue Options</u>	<u>Blue Choice</u>
Employee	\$ 20.00	\$ 80.00
Employee + Spouse	\$ 107.00	\$ 300.00
Employee + Children	\$ 85.00	\$ 215.00
Family	\$ 220.00	\$ 425.00

- ❖ It has been Flagler County's objective to develop our Health Insurance plan into a cost effective benefit that meets the changing needs of a diverse workforce and to promote fitness and healthy lifestyles, thus reducing health care costs, absenteeism, and on the job injuries of County employees.

Flagler County Board of County Commissioners
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INTERNAL SERVICE FUND							
Fund 603	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
HEALTH INSURANCE FUND							
361.10-00	Interest-MMIA & Investments	13,861	10,416	2,000	2,000	0	
369.10-01	BCC Premium Contribution	2,752,477	2,779,323	2,592,350	2,700,000	107,650	
369.10-01	Employee Contributions			1,536,382	0	(1,536,382)	Premium contribution , FY10 \$8k, FY11 \$8,175, FY12
369.10-02	Clerk of Court Premium Contribution	476,825	469,436	246,500	469,436	222,936	\$8,300, FY13 \$8,500, FY 14 \$8,500, FY 15 \$8,500.
369.10-03	Sheriff Premium Contribution	2,693,281	2,611,435	2,261,000	2,600,000	339,000	
369.10-04	Supervisor of Elections Premium Contribution	52,432	49,711	51,000	51,000	0	
369.10-05	Tax Collector Premium Contribution	303,096	297,163	255,000	295,000	40,000	
369.10-06	Property Appraiser Premium Contribution	299,726	289,236	238,000	280,000	42,000	
369.10-07	Retired Employees Premium Contribution	63,112	81,973	0	80,000	80,000	
369.10-08	Cobra Premium Contribution	20,740	9,932	0		0	
369.10-09	BCBS Pharmacy Rebate	87,221	87,512	0	50,000	50,000	
369.10-11	BCBS Incentives	50,000	50,000		50,000		
369.90-00	Miscellaneous,Insurance Recovery	236,372	2,020	0	0	0	
381.00-00	Interfund Transfer	2,500	0	0	0	0	
399.00-00	Cash Carry Forward	3,248,091	3,222,175	2,454,973	2,624,699	169,726	
TOTAL FUND REVENUES		10,299,734	9,960,332	9,637,205	9,202,135	(485,070)	
513.10-12	Regular Salaries	0	0	27,999	27,970	(29)	Added .70 Employee Benefits & Wellness Mgr.
513-10-xx	Employee Benefits	0	0	10,108	10,232	124	
Total Personnel Expenditures		0	0	38,107	38,202	95	
519.31-10	Investment Fees	0	2,274	1,000	2,000	1,000	
519.49-18	Bank Analysis Fees	245	1,912	3,300	2,000	(1,300)	
580.31-10	Professional Services	5,800	13,610	21,000	21,000	0	Actuary
580.99-30	Insurance - Admin Fees	427,190	424,248	370,656	379,566	8,910	Flat admin. rate x # of employees x 12 months
580.99-31	Insurance - Premiums	23,441	23,506	29,531	30,000	469	Life Insurance Premiums
580.99-32	Stop Loss Premiums	530,793	527,124	673,033	682,125	9,092	
580.99-40	Claims - Health Insurance	5,568,104	5,667,424	6,100,000	5,400,000	(700,000)	
580.99-41	Reinsurance Claims	(128,038)	(321,969)	0	0	0	
580.99-42	Vision Premiums	334	335	40,000	40,000	0	
Total Health Insurance Expenditures		6,427,869	6,338,464	7,238,520	6,556,691	(681,829)	
580.31-10	CareHere	582,325	591,608	610,000	510,162	(99,838)	
580.52-12	Other Operating	19,934	21,033	50,000	95,745	45,745	Health Care Reform
580.49-25	PHA INCENTIVES	45,167	51,951	0	45,000	45,000	PHA Incentives
580.52-41	Employee Clinic Medications	2,265	5,173	5,000	5,000	0	
580.52-41	Improvements Other than Building	0	0	0	15,000	15,000	
580.64-10	Clinic Equipment	0	0	0	5,000	5,000	
Total Employee Health Clinic		649,691	669,765	665,000	675,907	(9,093)	
587.98-11	Designated for Future Use			1,695,578	1,931,335	235,757	Incurred but not reported reserve based upon
Total Reserves		3,222,174	2,952,103	1,695,578	1,931,335	235,757	9/30/13 \$1,669,889. The balance to be used for rate stabilization
TOTAL FUND EXPENDITURES		10,299,734	9,960,332	9,637,205	9,202,135	(435,070)	

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APPROVED BUDGET FY 2014-2015

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APPROPRIATION SUMMARY-SPECIAL REVENUE FUNDS

DEPARTMENT	BUDGET			POSITIONS		DEPARTMENT	BUDGET			POSITIONS		
	FY13-14	FY14-15	% CHANGE	FY 14	FY 15		FY13-14	FY14-15	% CHANGE	FY 14	FY 15	
SPECIAL REVENUE FUNDS												
Tourist Development												
Capital Improvements (Fund 109)	1,973,341	2,096,990	6.3%			Other Funds						
Promotional Activities (Fund 110)	1,537,461	2,251,750	46.5%			Fine & Foreiture (Fund 101)	0	0	0.0%			
Beach Restoration (Fund 111)	1,417,455	950,301	-33.0%			Legal Aid (Fund 105)	45,204	45,927	1.6%			
Impact Fees Funds												
Park Impact Fees-Zone 1 (Fund 132)	450,250	481,616	7.0%			Law Enforcement Trust (Fund 106)	149,051	72,988	-51.0%			
Park Impact Fees-Zone 2 (Fund 133)	6,780	7,835	15.6%			Law Library (Fund 107)	29,890	12,500	-58.2%	0.25	0.00	
Park Impact Fees-Zone 3 (Fund 134)	4,290	4,650	8.4%			Crime Prevention (Fund 196)	94,286	66,059	-29.9%			
Park Impact Fees-Zone 4 (Fund 135)	46,072	48,011	4.2%			SHIP (Fund 143)	388,097	527,000	26.4%			
Transportation Impact Fees East-Old (130)	10,198,994	10,200,614	0.0%			Utility Regulatory Authority (Fund 120)	21,536	21,714	0.8%			
Transportation Impact Fees West (131)	131,205	140,627	7.2%			Economic Development (Fund 141)	232,445	232,800	0.2%			
Transportation Impact Fees Palm Coast (136)	16,336,225	15,659,370	-4.1%			CDBG Disaster Recvry Prg-WaterOak(Fund 151)	0	0	0.0%			
Transportation Impact Fees East-New (137)	776,750	843,017	8.5%			CDBG-Neighborhood Stabiliz. (Fund 152)	700,000	10,000	-990.0%			
						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%			
Judicial Funds						Major Capital Projects-New (Fund 310)	0	0	0.0%			
Courthouse Facilities (Fund 108)	1,279,270	1,005,125	-21.4%			1/2 Cent Discretionary Sales Tax (Fund 311)	3,635,091	6,985,020	92.2%			
Domestic Violence Trust (Fund 192)	6,892	3,356	-51.3%			Environmentally Sens. Lands-New (319)	540,903	616,096	13.9%			
Alcohol & Drug Abuse Trust (Fund 193)	13,375	15,668	17.1%			Total Capital Funds	6,138,489	8,444,588	37.6%			
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.

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TOURIST DEVELOPMENT SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
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

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

Fund 109 Dept 4700/4600/6000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
312.10-00 Tourist Dev Tax-Sales, Use & Fuel							
361.10-00 Interest		353,024	371,753	315,000	350,000	35,000	Local Option Tourist Tax levy is 4%
398.00-00 Less 5% Statutory Reduction		3,188	2,700	3,000	3,000	0	
Sub-Total Revenues		0	0	(15,750)	(17,500)	(1,750)	
399.00-00 Cash Carry Forward		356,212	374,453	302,250	335,500	33,250	
TOTAL FUND REVENUES		0	0	1,671,091	1,761,490	90,399	The capital projects fund receives 22.50% of allocation
		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
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TOURIST DEVELOPMENT-PROMOS & ADVERTISING 66.25% OF TOURISM BED TAXES - FINANCIAL SERVICES **SPECIAL REVENUE FUND**

Fund 110 Dept 4700	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
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	

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

SPECIAL REVENUE FUND

Fund 111 Dept 4700	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
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	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.

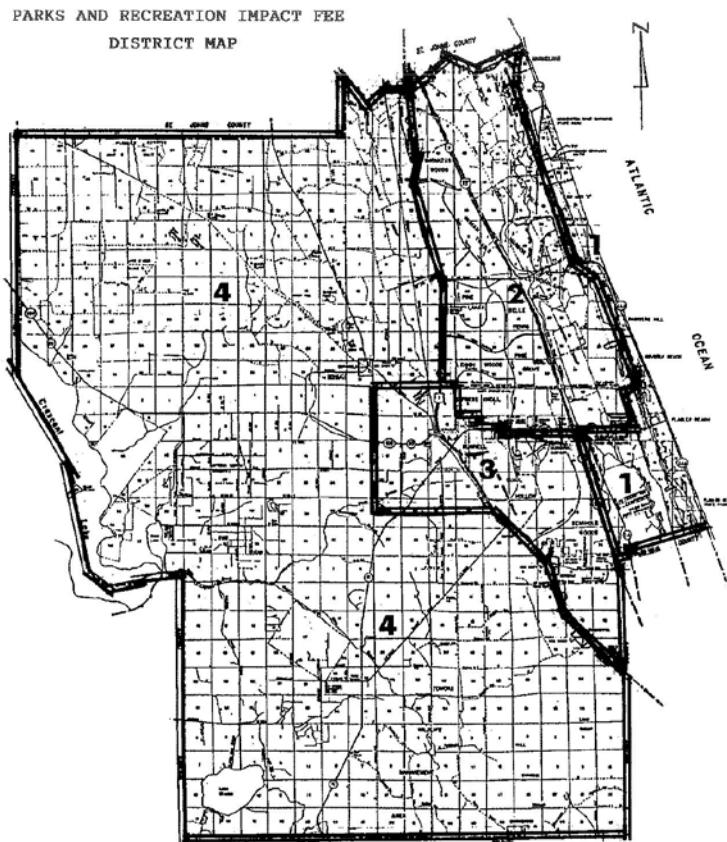
The Local Comprehensive Planning Act, Chapter 163 of the Florida Statutes, requires that public facilities necessary to support new development should be available concurrent with the impact of that development, and the Flagler County Comprehensive Plan establishes the acceptable level of service (LOS)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



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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 Dept 4900	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
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 Nt'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	

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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							
361.10-00 Interest		2,623	260	0	1,500	1,500	
398.00-00 Less 5% Statutory Reduction		17	21	10	10	0	
Sub-Total Revenues		0	0	0	(75)	(75)	
399.00-00 Cash Carry Forward		2,640	281	10	1,435	1,425	
TOTAL FUND REVENUES		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							
Total Investment Expense		84	0	150	150	0	
587.98-50 Reserve for Future Capital		84	0	150	150	0	
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	

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PARK IMPACT FEE ZONE 3

SPECIAL REVENUE FUND

Fund 134 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 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
FY 2014-2015

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							
361.10-00 Interest		2,604	0	0	2,000	2,000	
398.00-00 Less 5% Statutory Reduction		149	149	100	100	0	
Sub-Total Revenues		0	0	0	(105)	(105)	
399.00-00 Cash Carry Forward		2,753	149	100	1,995	1,895	
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

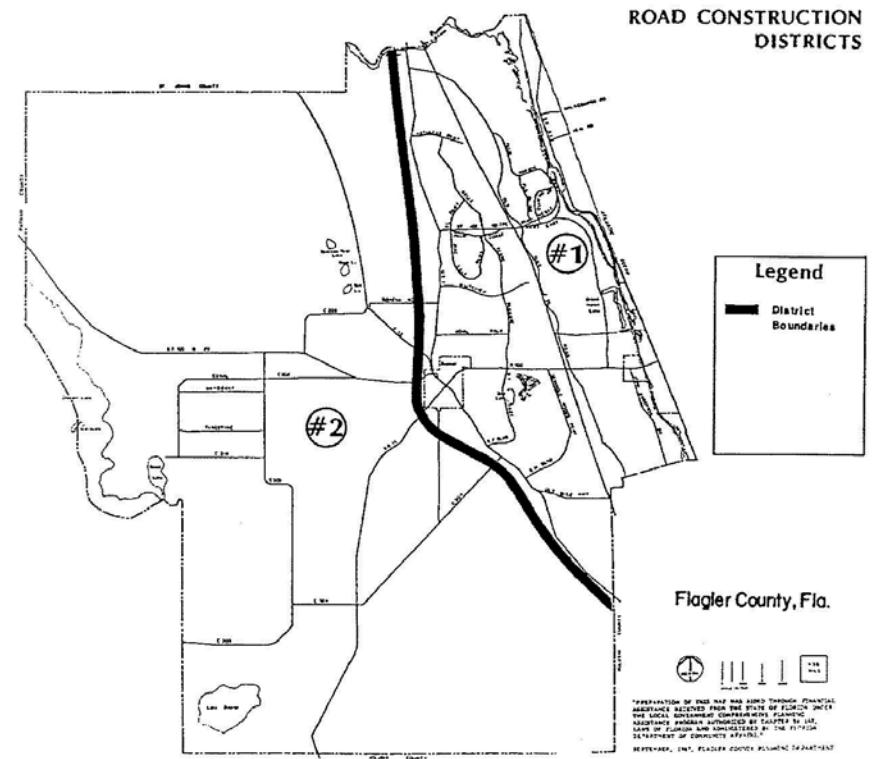
On September 2, 2003, the Board of County Commissioners adopted Ordinance No. 2003-14 amending previous ordinances establishing the Transportation Impact Fee.

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.



Flagler County Board of County Commissioners
FY 2014-2015

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 Dept 1450	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-()	COMMENTS
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 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	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
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
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)	

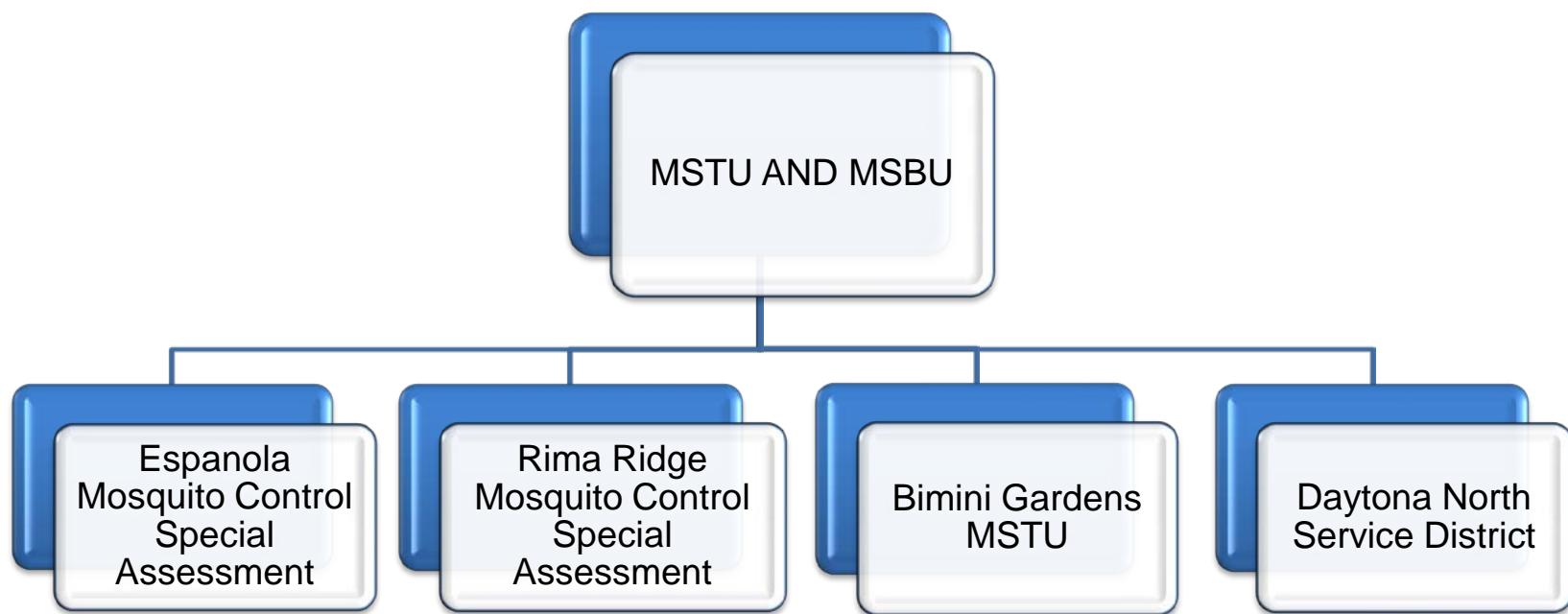
Note: This fund was created per an interlocal agreement. Collections within this impact fee fund ceased in 2000, when the City Of Palm Coast chose to implement and collect their own impact fees. Over time the balance of these funds are planned to be provided to the City Of Palm Coast per the interlocal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

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

TRANSPORTATION IMPACT FEE - EAST NEW

SPECIAL REVENUE FUND

Fund 137 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	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

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

ESPAÑOLA 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

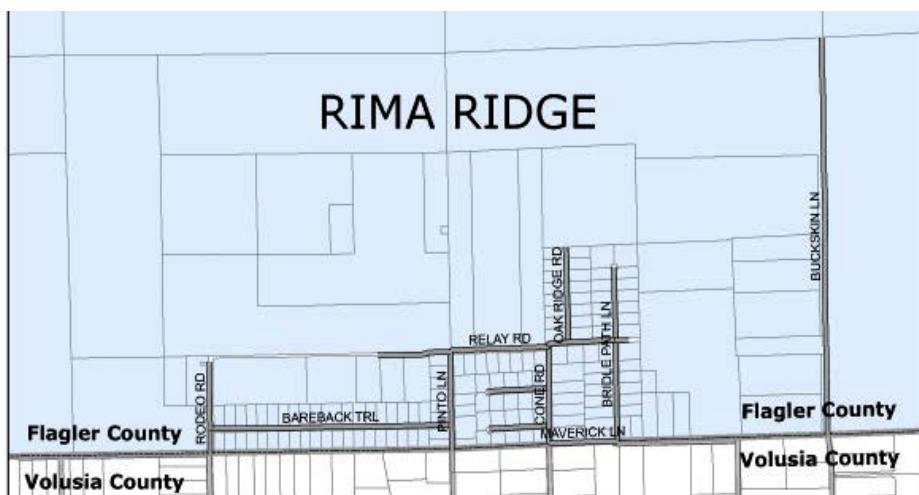
SPECIAL REVENUE FUND

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 WFMCD) 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

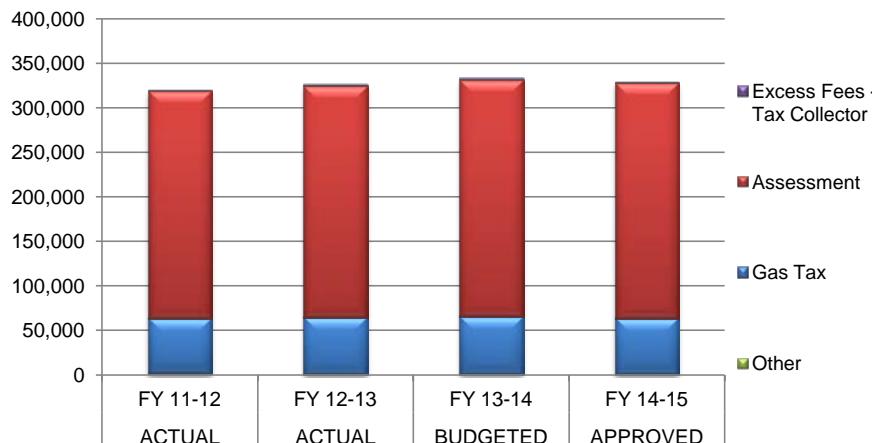
DAYTONA NORTH SERVICE DISTRICT						SPECIAL REVENUE FUND	
Fund 702	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Dept 4500/5000							
	Revenues						
312.30-00	Ninth Cent Fuel Tax	51,659	53,420	53,262	52,828	(434)	
312.40-00	Local Option Fuel 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	Rate \$0.58 per front foot
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

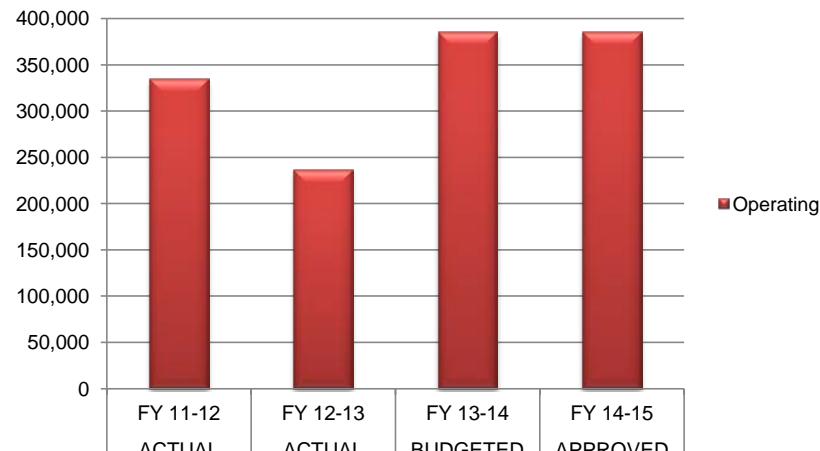
DAYTONA NORTH SERVICE DISTRICT

SPECIAL REVENUE FUND

Operating Revenue Trend



Operating Expenditure Trend



DEPARTMENT SUMMARY

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

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

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

SUMMARY

Revenues

	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
789,561	781,600	712,336	786,138	

Expenses

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

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
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

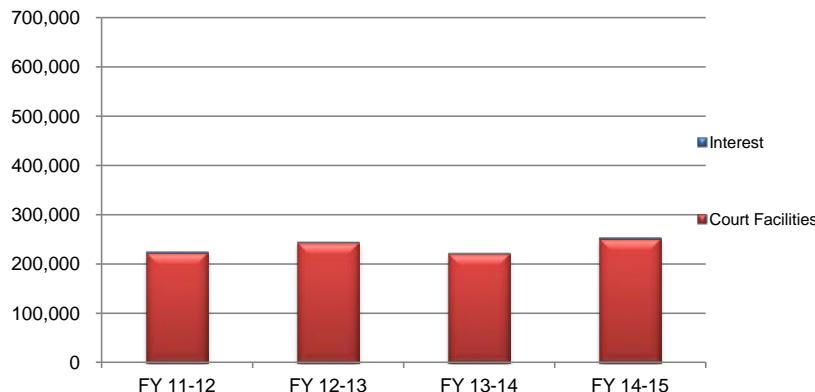
Flagler County Board of County Commissioners
FY 2014-2015

COURTHOUSE FACILITIES - COURT ADMINISTRATOR						SPECIAL REVENUE FUND	
Fund 108	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
Dept 3701/5000							
	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

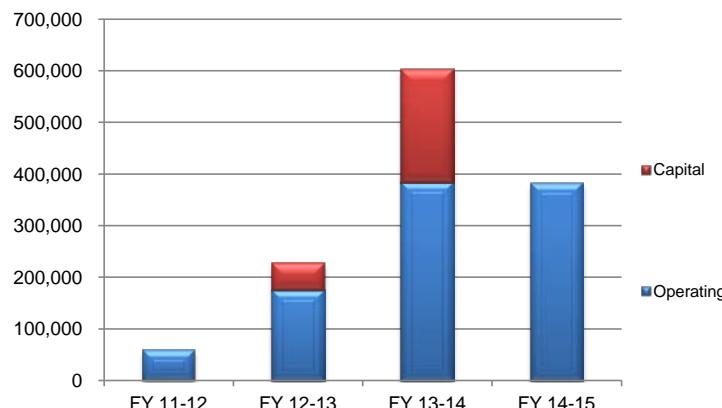
COURTHOUSE FACILITIES

Operating Revenue Trend



SPECIAL REVENUE FUND

Operating Expenditure Trend



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 Dept 4600	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
351.13-00 Judgments & Fines							
361.10-00 Interest		3,166	3,501	3,000	3,000	0	
398.10-00 Less 5% Statutory Reduction		5	8	0	0	0	
399.00-00 Cash Carry Forward		0	0	0	(150)	(150)	
TOTAL FUND REVENUES		1,135	889	3,892	506	(3,386)	
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 Dept 1010	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
351.14-00 Alcohol & Other Drug Abuse							
361.10-00 Interest		2,370	2,358	2,000	2,000	0	
398.10-00 Less 5% Statutory Reduction		28	35	0	0	0	
399.00-00 Cash Carry Forward		0	0	0	(100)	(100)	
TOTAL FUND REVENUES		7,166	9,480	11,375	13,768	2,393	
Expenses							
622.34-10 Other Contracted Services							
622.49-18 Bank Analysis Fees		0	0	13,250	15,543	2,293	
622.98-11 Reserve		84	0	125	125	0	
TOTAL FUND EXPENSES		9,480	11,873	0	0	0	
TOTAL FUND REVENUES		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 FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Dept 1000	Circuit Court Judge 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 FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Dept 1200	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 Equip 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 Equipt 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 Laptops 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

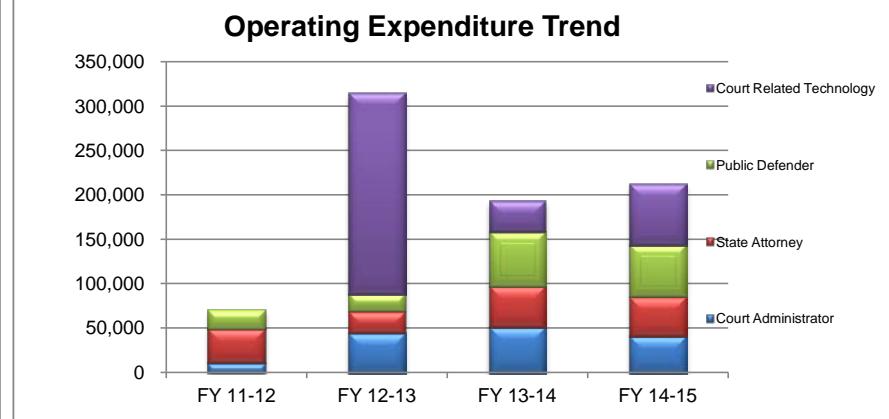
Fund 194 Dept 5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
359.20-04	Court Innovations Recording Fees \$2	134,520	166,627	4,253	18,518	14,265	
361.10-00	Interest	1,752	1,487	1,800	1,800	0	
398.00-00	Less 5% Statutory Reduction	0	0	(8,090)	(8,090)	0	
399.00-00	Cash Carry Forward	605,671	515,412	670,092	585,114	(84,978)	
	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	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
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
	811,903	998,807	860,927	810,164
Expenses				
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	69,340
Reserves	741,943	683,526	668,055	597,342
	811,903	998,807	860,927	810,164

Flagler County Board of County Commissioners
FY 2014-2015



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 Dept 4600/4900	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
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	

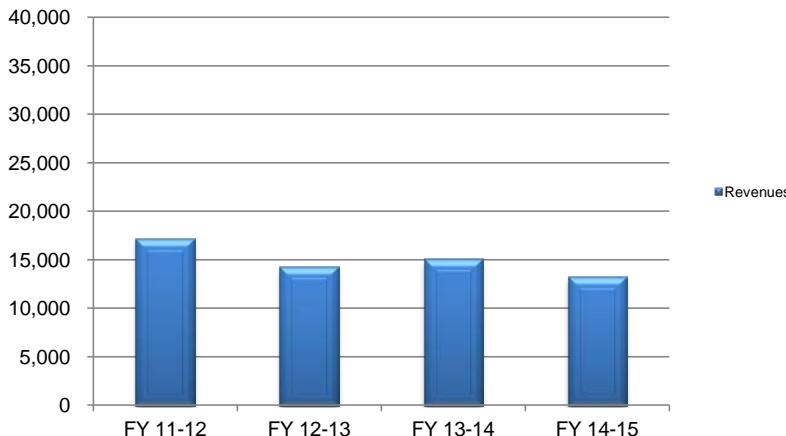
**Flagler County Board of County Commissioners
FY 2014-2015**

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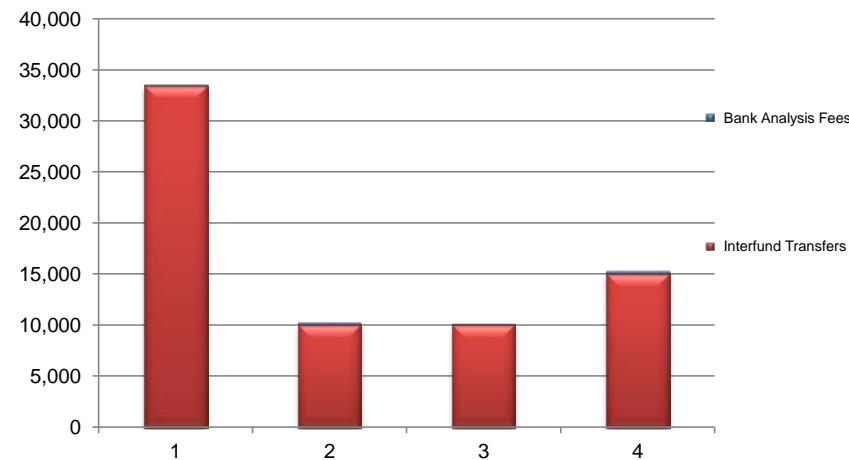
JUVENILE DIVERSION

SPECIAL REVENUE FUND

Operating Revenue Trend



Operating Expenditure Trend



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

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Juvenile Diversion	\$5,41	\$5,00	\$4,400	\$4,400
Teen Court	5,703	4,735	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)
33,698	14,441	14,250	20,540	

Expenses

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
33,698	14,441	14,250	20,540	

Flagler County Board of County Commissioners
FY 2014-2015

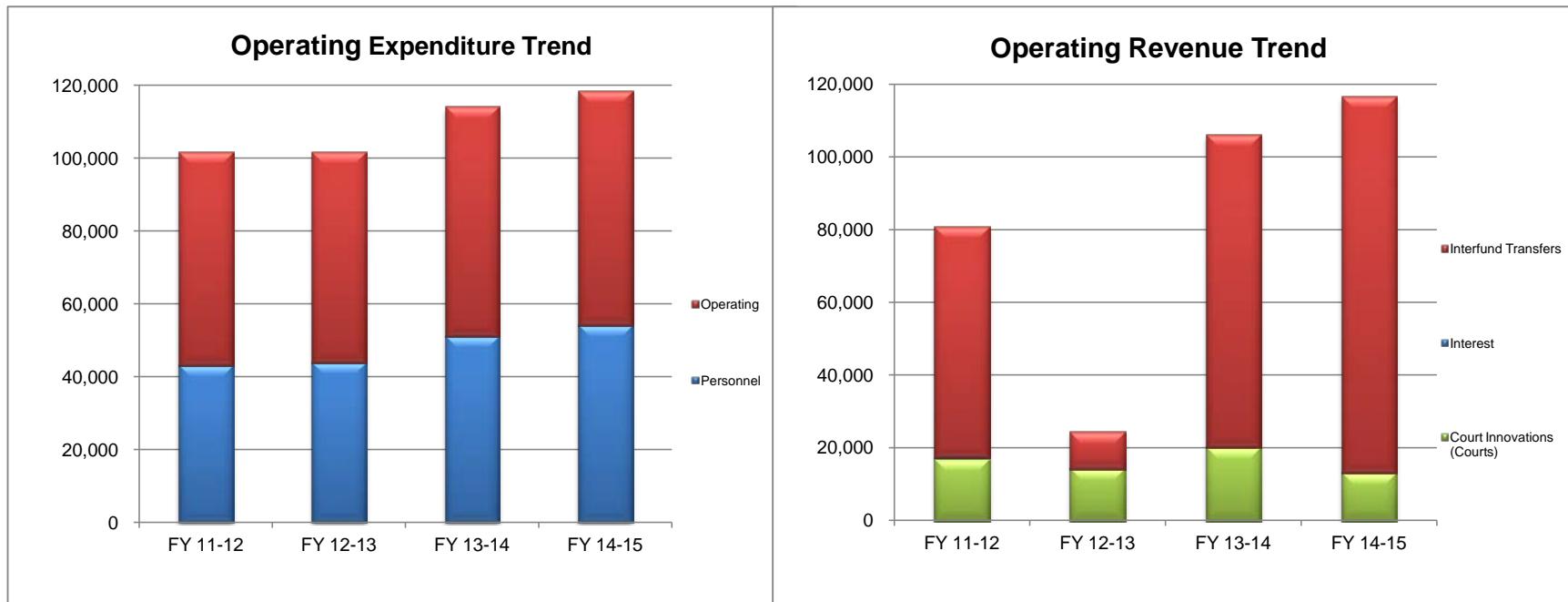
COURT INNOVATIONS - COURT ADMINISTRATOR

Fund 197 Dept 4805/5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
Total Fund 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 Diversior	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
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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	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Revenues				
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	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

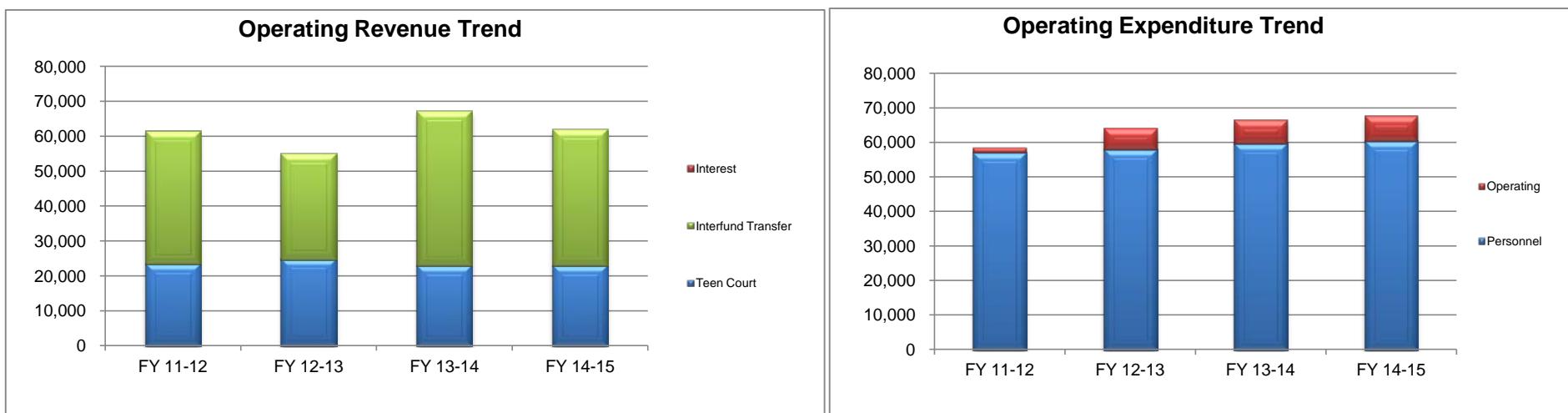
Fund 198 Dept 4804	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
359.21-09	Teen Court	23,552	24,823	23,000	23,000	0	
361.10-00	Interest	12	(21)	0	0	0	
381.00-00	Interfund Transfer (General Fund)	37,956	30,208	44,120	39,007	(5,113)	
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)
	73,540	70,086	66,525	67,604

Expenses

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
Personnel	57,069	57,812	59,676	60,399
Operating	1,394	6,115	6,849	7,205

	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
	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.

Flagler County Board of County Commissioners
FY 2014-2015



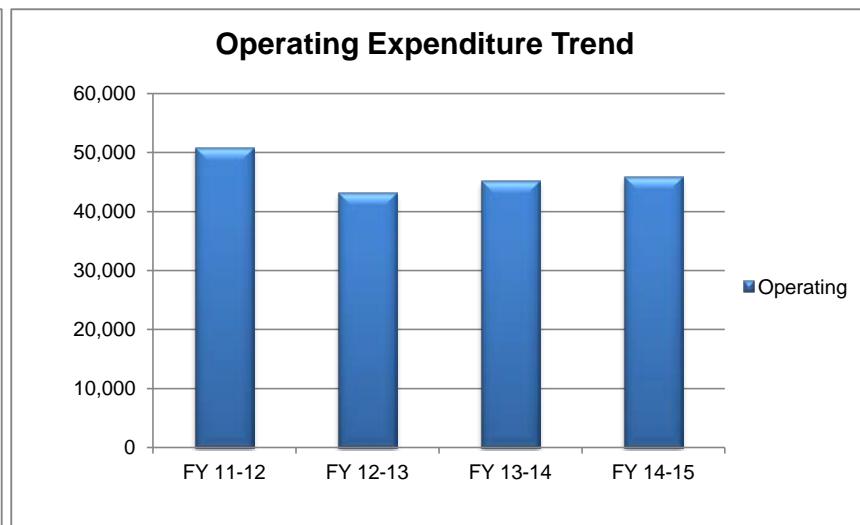
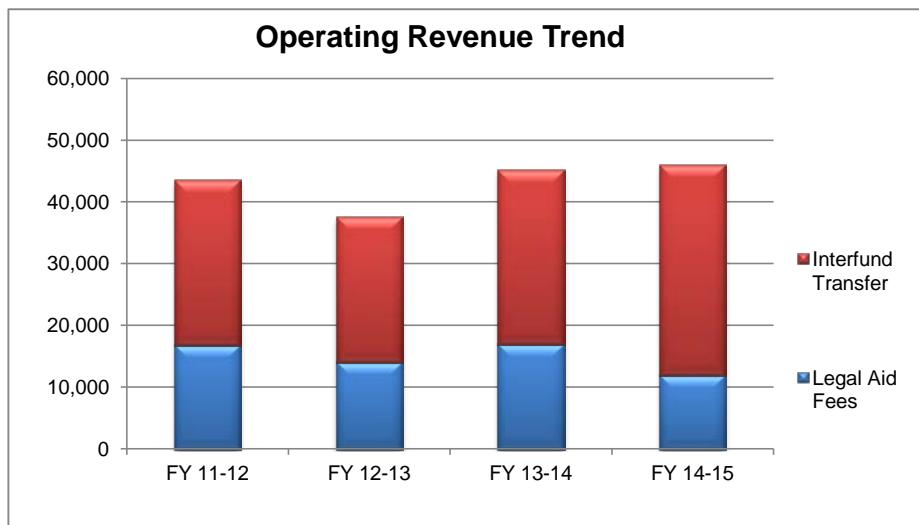
APPROVED BUDGET FY 2014-2015

Flagler County Board of County Commissioners
FY 2014-2015

LEGAL AID		SPECIAL REVENUE FUND					
Fund 105 Dept 4401	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
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



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	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
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Revenues

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	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

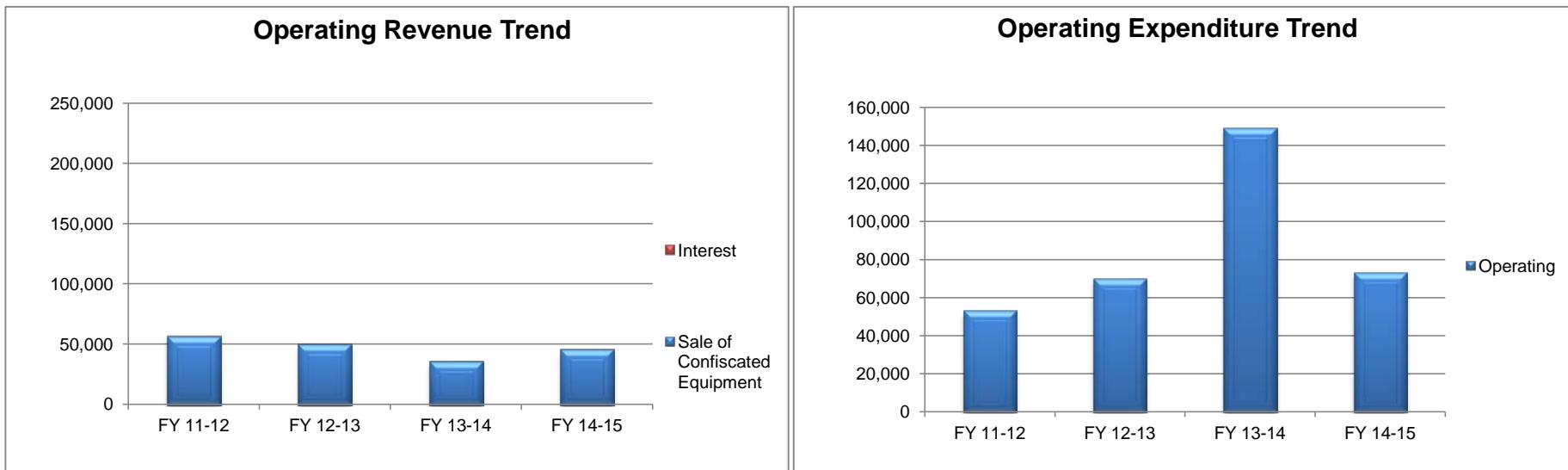
SPECIAL REVENUE FUND

Fund 106 Dept 4300	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
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
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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

	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)
183,079	180,103	149,051	72,988	

Expenses

Operating

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

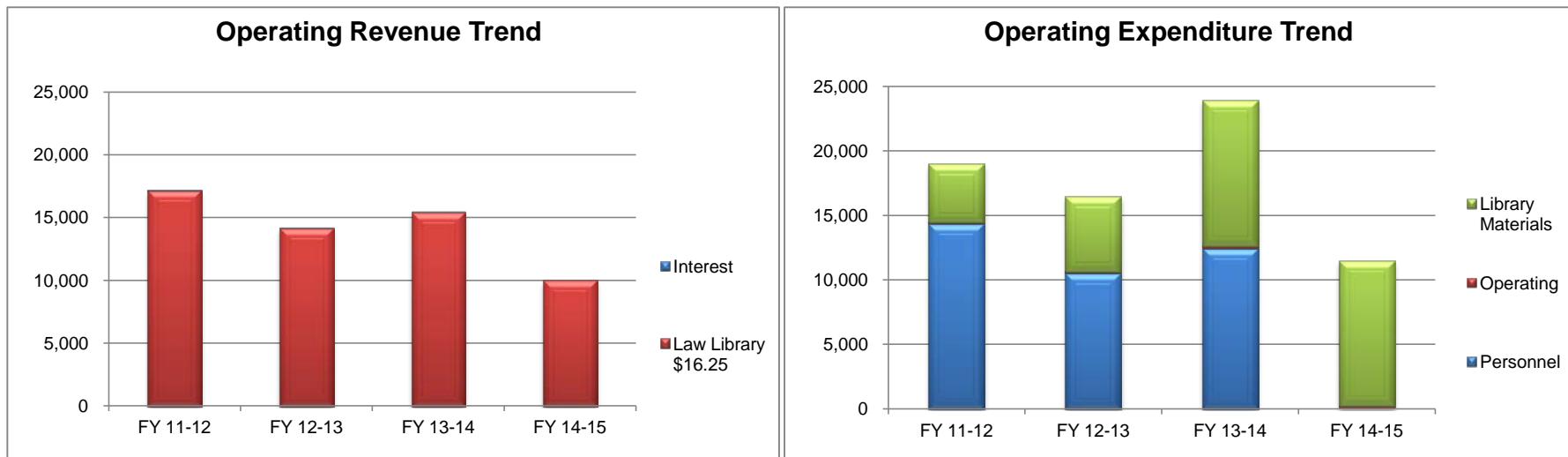
**Flagler County Board of County Commissioners
FY 2014-2015**

LAW LIBRARY - LIBRARY - COMMUNITY SERVICES						SPECIAL REVENUE FUND	
Fund 107 Dept 3450/3451	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
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

	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)
38,015	33,307	29,890	12,500	

Expenses

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
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
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

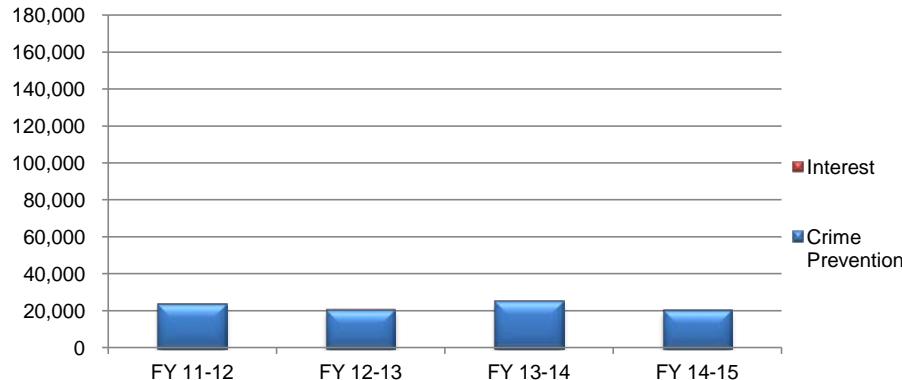
Flagler County Board of County Commissioners
FY 2014-2015

CRIME PREVENTION		SPECIAL REVENUE FUND					
Fund 196 Dept 4300/4600/5000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
Revenues							
359.20-06 Crime Prevention							
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							
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, Flglr 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
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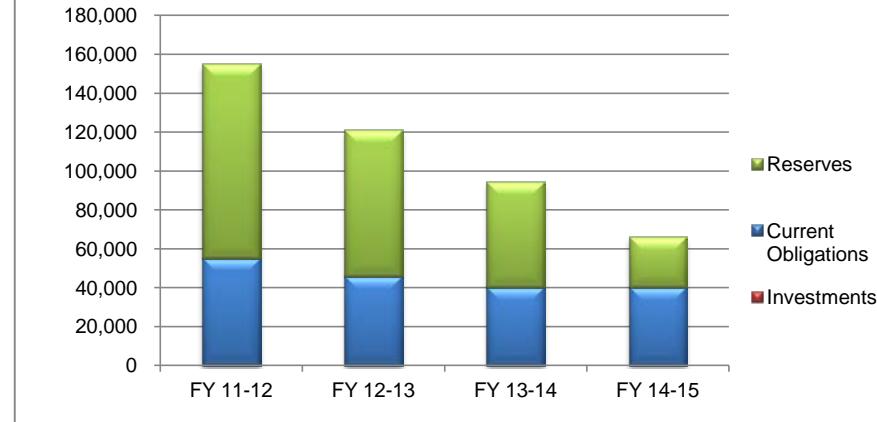
CRIME PREVENTION

Operating Revenue Trend



SPECIAL REVENUE FUND

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 Syst	\$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
		\$40,000

SUMMARY

Revenues

	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15
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
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

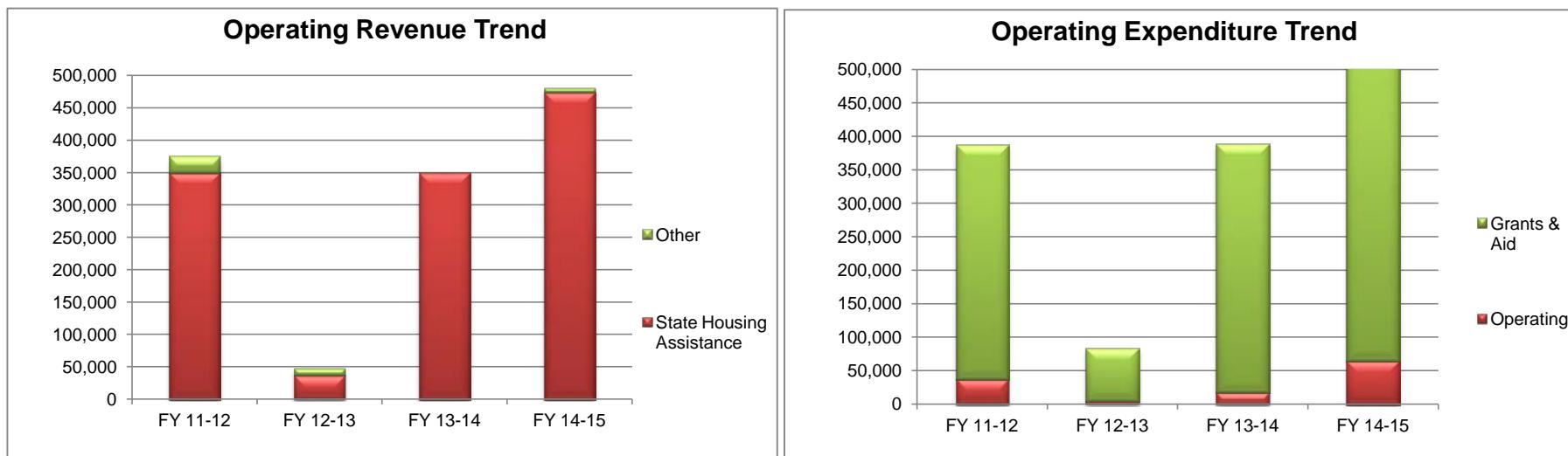
Flagler County Board of County Commissioners
FY 2014-2015

SHIP PROGRAM-FINANCIAL SERVICES						SPECIAL REVENUE FUND	
Fund 143	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Dept 1720							
	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 Svcs	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	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	

Expenses

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 Dept 0150	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-(-)	COMMENTS
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							
398.00-00 Less 5% Statutory Reduction		438	496	400	400	0	
399.00-00 Cash Carry Forward		0	0	(20)	(20)	0	
	TOTAL FUND REVENUES	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 Dept 8303	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
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**

<u>ENVIRONMENTALLY SENSITIVE LANDS (Old Fund)</u>						<u>SPECIAL REVENUE FUND</u>	
Fund 117 Dept 5200	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
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	
537.61-10	Rabberman/Moody Boat Launch	0	0	0	500,000	500,000	
	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.

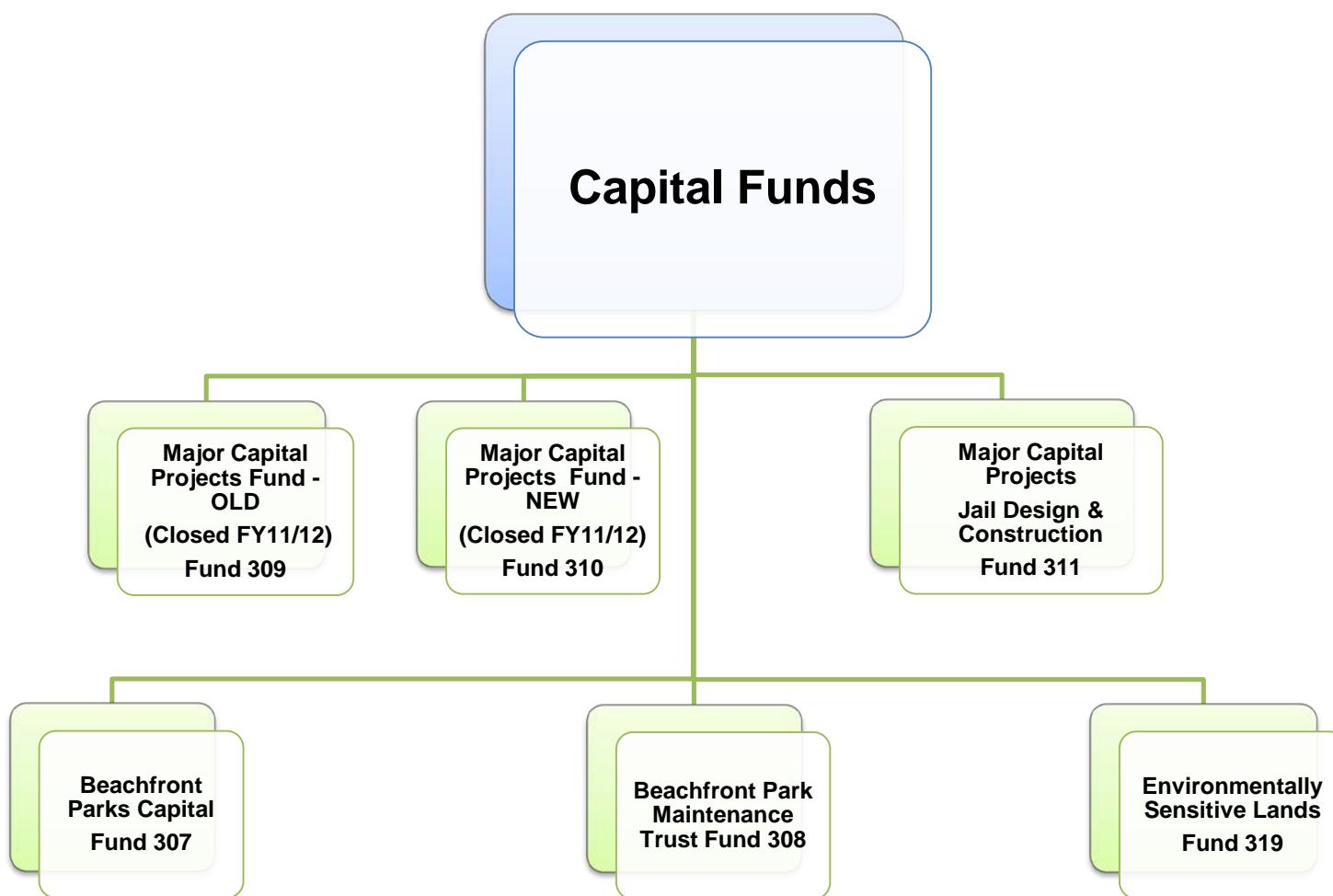
Flagler County Board of County Commissioners
FY 2014-2015

ENVIRONMENTALLY SENSITIVE LANDS

SPECIAL REVENUE FUND

Fund 119 Dept. 4600/6200/8000	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
331.73-05 FDOT Grant - Bing's Landing Construction							
337.70-02 FIND Grant - Bing's Accessibility Improv.		70,000	0	0	0	0	Project #170002
311.10-00 Ad Valorem Taxes/Delinquent Taxes		80,310	0	64,040	0	(64,040)	Project #170004, Bing's Accessibility Improvements
361.10-00 Interest		2,575	3,337	0	0	0	
399.00-00 Cash Carry Forward		2,739	1,963	0	2,000	2,000	
		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							
398.00-00	Less 5% Statutory Reduction	2,802	2,007	1,000	1,500	500	
399.00-00	Cash Carry Forward	0	0	(50)	(75)	(25)	
TOTAL FUND REVENUES		1,127,445	1,119,631	1,120,401	842,047	(278,354)	
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	
Proj# 280140	Jungle Hut Beachside Pavilion Replace	0	0	10,000	0	0	
Proj# 207140	Jungle Hut Road	3,124	0	0	0	0	
Proj# 205660	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 Dept 4900	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-)	COMMENTS
Revenues							
361.10-00 Interest							
398.00-00 Less 5% Statutory Reduction		2,091	1,500	1,000	1,500	500	
399.00-00 Cash Carry Forward		0	0	(50)	(75)	(25)	
	TOTAL FUND REVENUES	844,763	836,426	840,194	811,162	(29,032)	
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	FUND CLOSED IN FY12
399.00-00	Cash Carry Forward	226,798	0	0	0	0	
TOTAL FUND REVENUES		226,828	0	0	0	0	
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 Dept 6000/6010	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(−)	COMMENTS
Revenues							
334.49-13	FDOT JPA SR100 Sidewalks	0	0	0	0	0	FUND CLOSED FY12
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							
361.10 & 3I 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
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
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	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
		FY 11-12	FY 12-13	FY 13-14	FY 14-15	+/(-)	
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	Pellicer 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.

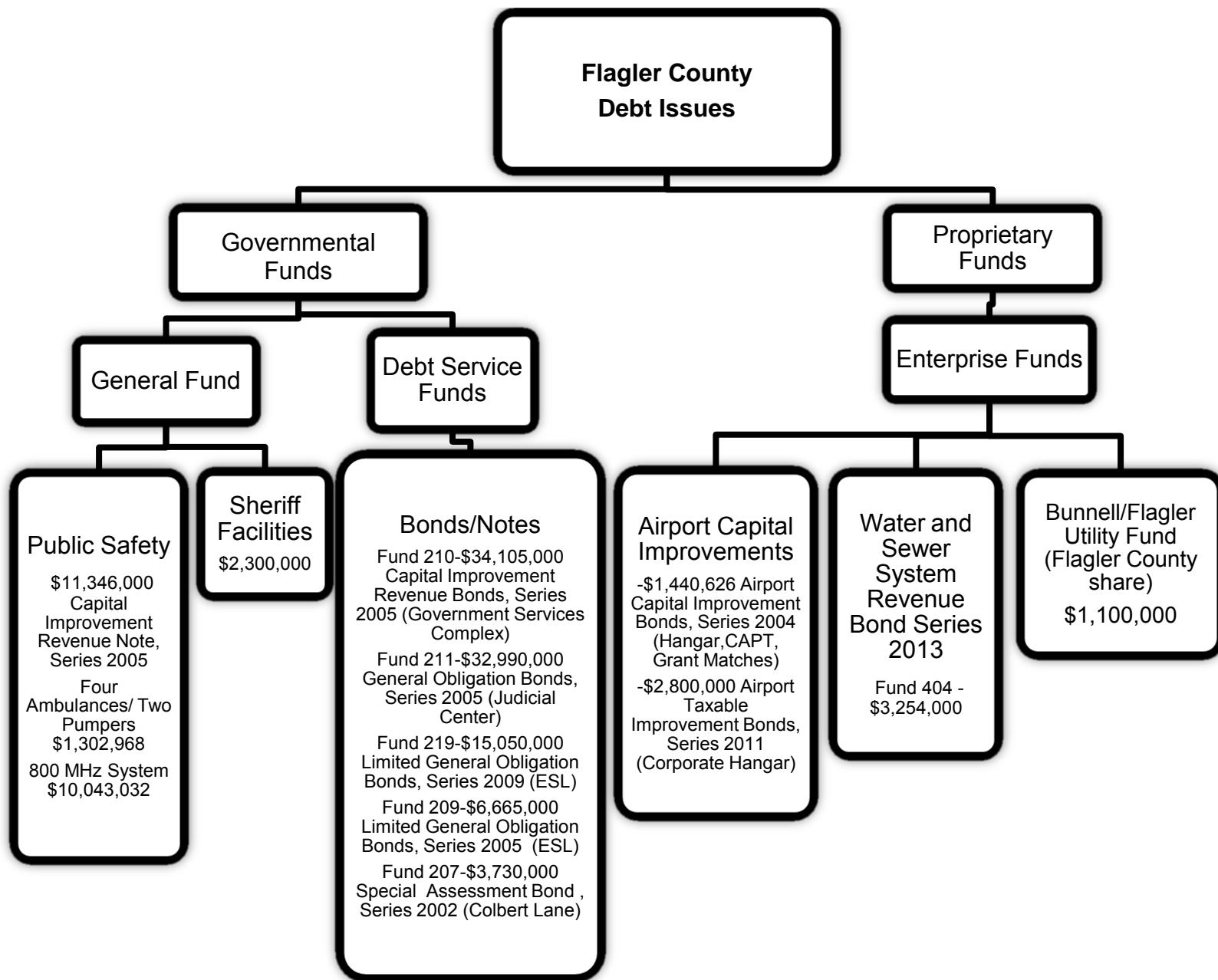
Series 2010 GO bonds were issued in the amount of \$4,050,000 in September 2010 for the purchase of the Pellicer Flats property. Pellicer Flats was purchased in FY11 for \$3.25M.

Flagler County Board of County Commissioners
FY 2014-2015



APPROVED BUDGET FY 2014-2015

Flagler County Board of County Commissioners
FY 2014-2015



Flagler County Board of County Commissioners
FY 2014-2015

COUNTYWIDE DEBT SERVICE PAYMENTS FOR FY 2014-2015

DESCRIPTION	ISSUE DATE	OTHER	PRINCIPAL	INTEREST	TOTAL
Governmental Funds					
General Fund					
Tax Anticipation Note	Oct-14	4,000	0	15,000	19,000
Commercial Paper / Florida Association of Counties	Sep-13	33,000	0	2,500	35,500
Public Safety / Fire Rescue-FY05 Four (4) Ambulances + two (2) Pumpers	Sep-05	0	77,660	26,255	103,915
Public Safety / Automation-FY05 Communication System - 800 MHZ	Sep-05	0	628,340	212,428	840,768
		37,000	706,000	256,183	999,183
Debt Service Funds					
Bonds/Notes-Special Assessment Bond , Series 2002 (Colbert Lane) Fund 207	Dec-02	0	0	0	0
Bonds/Notes-Limited General Obligation Bonds, Series 2005 (ESL)	Feb-05	1,725	605,000	66,431	673,156
Complex)	Sep-05	4,500	695,000	1,114,094	1,813,594
Bonds/Notes-General Obligation Bonds, Series 2005 (Judicial Center)	Sep-05	3,000	820,000	1,155,778	1,978,778
Bonds/Notes-Limited General Obligation Bonds, Series 2009 and Series 2010 (ESL)	Aug-09	600	415,000	626,203	1,041,803
	Total Debt Service Funds	9,825	2,535,000	2,962,506	5,507,331
	Total Governmental Funds	46,825	3,241,000	3,218,689	6,506,514
Proprietary Funds					
Enterprise Funds					
Capital Improvements-Taxable Airport Bonds, Series 2004	Nov-04	0	74,936	36,442	111,378
Flagler County Taxable Airport Revenue Bond, Series 2011 (Corporate Hangar)	Nov-06	0	110,000	79,461	189,461
Water and Sewer System Revenue Bond Series 2013	Apr-13	0	0	113,890	113,890
	Total Proprietary Funds	0	184,936	115,903	300,839
	Total All Funds	46,825	3,425,936	3,334,592	6,807,353

Flagler County Board of County Commissioners
FY 2014-2015

DEBT SCHEDULES

PURPOSE	ORIGINAL AMOUNT ISSUED	ORIGINAL ISSUE DATE	FINAL MATURITY DATE	PRINCIPAL OUTSTANDING AS OF 10/1/14	INTEREST PAYABLE TO MATURITY		TOTAL OUTSTANDING AS OF 10/1/14
					AS OF 10/1/14	AS OF 10/1/14	
Florida Local Government Finance Commission Pooled Commercial Paper Loan Program Revenue Source - General Fund and Bunnell Flagler Utility Fund	3,400,000	09/11/13	06/05/18	3,173,000	variable		3,173,000
Fire Rescue - Four (4) Ambulances + two (2) Pumpers Revenue Source - General Fund	1,302,968	09/01/05	10/01/20	573,760		99,360	673,120
Public Safety / Automation - Communication System - 800 MHz Revenue Source - General Fund, Automation	10,043,032	09/01/05	10/01/20	4,642,240		803,888	5,446,128
Bonds/Notes - Special Assessment Bond , Series 2002 (Colbert Lane) Fund 207 Revenue Source - Special Assessments against benefitted properties	3,730,000	12/01/02	07/01/14	0		0	0
Bonds/Notes - Limited General Obligation Bonds, Series 2005 (ESL) Fund 209 Revenue Source - Special Ad Valorem Tax Millage	6,665,000	02/01/05	07/31/17	1,875,000		135,069	2,010,069
Bonds/Notes - Capital Improvement Revenue Bonds, Series 2005 (Govt. Services Complex) Revenue Source - Half-Cent Sales Tax, Discretionary Sales Surtax, Communication Services Tax & State Revenue Sharing	34,105,000	09/01/05	10/01/35	24,485,000		15,020,588	39,505,588
Bonds/Notes - General Obligation Bonds, Series 2005 (Judicial Center) Fund 211 Revenue Source - Special Ad Valorem Tax Millage	32,990,000	09/01/05	07/01/35	26,990,000		14,547,152	41,537,152
Bonds/Notes - Limited General Obligation Bonds, Series 2009 and 2010 (ESL) Fund 219 Revenue Source - Special Ad Valorem Tax Millage	14,500,000	8/1/2009	07/01/29	12,800,000		5,771,280	18,571,280
Bonds/Notes - Water and Sewer System Revenue Bond Series 2013 Revenue Source - Utility Fund (Beverly Beach)	3,254,000	04/12/13	09/01/52	3,254,000		2,678,970	5,932,970
Capital Improvements - Capital Improv. Bonds, Series 2004 (Hangar, CAPT, Grant Match) Revenue Source - Airport Revenues	1,440,626	11/01/04	10/01/24	839,177		191,147	1,030,324
Capital Improvements - Taxable Airport Bonds, Series 2011 (Corporate Hangar) Revenue Source - Airport Revenues	2,800,000	11/01/06	02/01/16	2,485,000		753,163	3,238,163
	<u>114,230,626</u>				<u>81,117,177</u>	<u>40,000,616</u>	<u>121,117,793</u>

Flagler County Board of County Commissioners
FY 2014-2015

FLAGLER COUNTY DEBT

Governmental Funds

General Fund

Public Safety	\$	6,119,248
Public Building	\$	2,157,640

Debt Service Funds

Bonds/Notes	\$	101,624,088
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Proprietary Funds

Enterprise Funds

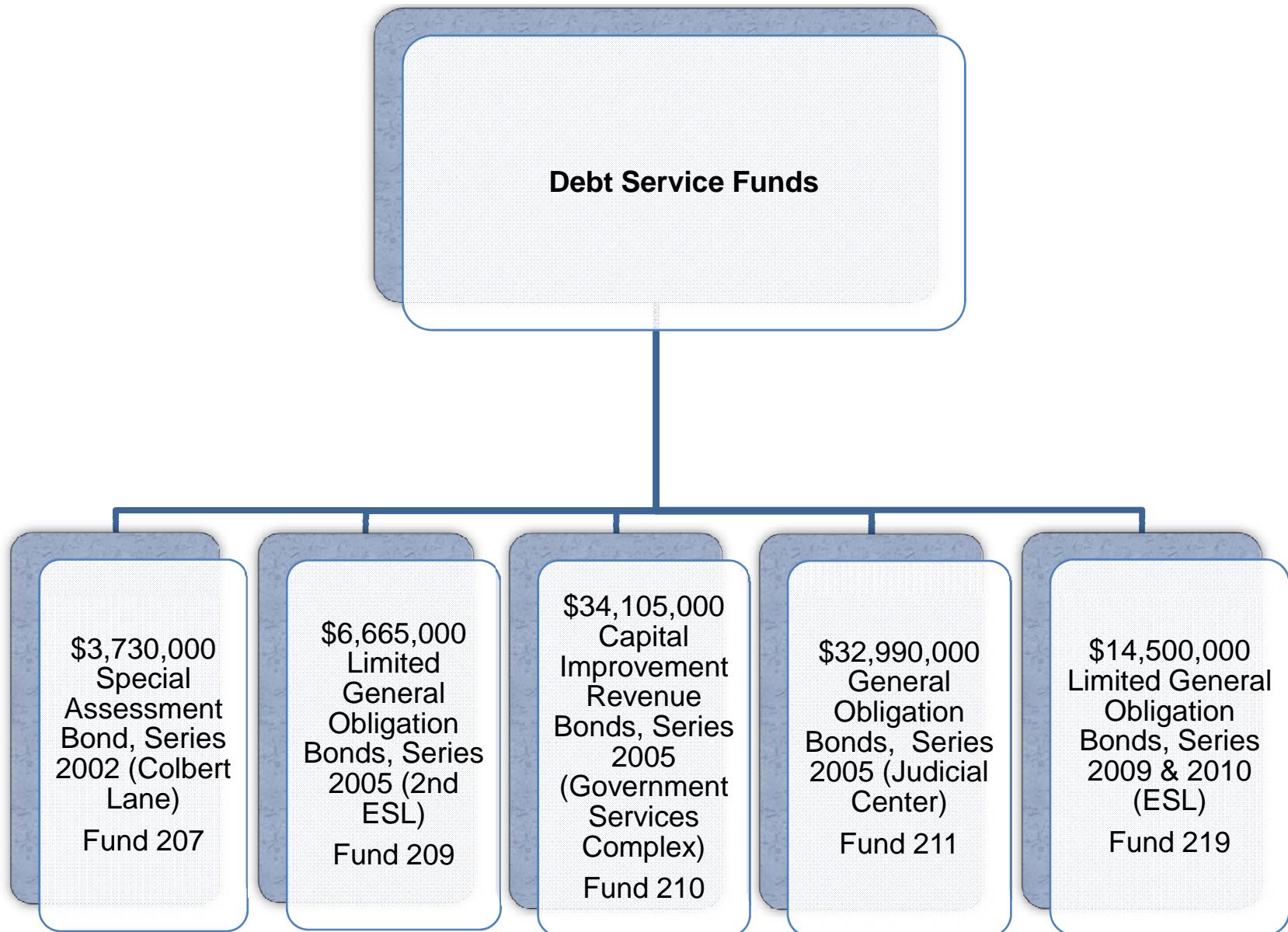
Airport	\$	4,268,487
Utility Fund	\$	5,932,970
Bunnell/Flagler Utility	\$	1,015,360

Debt Service Overview

This section provides comprehensive information regarding Flagler County's Debt Service (principal and interest payments related to Long Term Debt) for fiscal year 2014-15, and future years.

Flagler County has established a practice of paying for capital projects and capital improvements on a "pay-as-you-go" basis using current revenues whenever possible. However, if a project or improvement cannot be financed within the current revenues, the issuance of long-term debt may be utilized to finance the improvements. The County considers the cost versus the benefits of financing and only when the benefits outweigh the costs is the issuance of debt recommended. The County also attempts to refinance outstanding debt if it is determined that the benefit to the County will be realized by reduced interest expense over the remaining life of the debt.

Flagler County Board of County Commissioners
FY 2014-2015



Flagler County Board of County Commissioners
FY 2014-2015

DEBT SERVICES - SUMMARY

DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)
Revenues					
Colbert-Special Assessment	361,703	0	0	0	0
Ad Valorem Taxes - ESL millage fixed at .25 mills	1,583,621	1,485,242	1,551,732	1,635,746	84,014
Ad Valorem Taxes - Judicial Center	1,952,287	1,972,401	2,077,457	2,054,496	(22,961)
1/2 Cent Local Option Sales Tax - expired 12/31/2012 Infrastructure Surtax	1,235,457	356,863	0	0	0
Sales Tax 1/2 Cent (State)	1,434,641	653,734	1,378,991	1,646,879	267,888
Communication Services Tax (State)	201,986	0	197,493	206,514	9,021
Interfund Transfer	0	877	0	50,000	50,000
Interest	13,706	13,022	11,200	11,500	300
Delinquent	14,602	17,052	0	0	0
Excess Fees Tax Collector	2,543	3	0	0	0
Less 5% Statutory Reduction	0	0	(260,445)	(277,757)	(17,312)
Cash Carry Forward	6,530,303	6,688,979	4,455,770	3,771,460	(684,310)
Total Revenues	13,330,849	11,188,173	9,412,198	9,098,838	(313,360)
Expenses					
Fund 207 Colbert Lane \$3,730,000 Special Assessment Bond (2002)	1,019,185	666,906	328,758	0	(328,758)
Fund 209 Environmentally Sensitive Lands (ESL) II \$6,665,000 Series 2005	1,184,018	1,026,021	736,481	680,458	(56,023)
Fund 210 Capital Construction Sinking, \$34,105,000 BOND, Series 2005	7,597,298	6,006,395	4,878,414	4,941,188	62,774
Fund 211 Judicial Center \$32,990,000 General Obligation Bonds, Series 2005	2,025,762	2,023,964	1,981,971	1,978,778	(3,193)
Fund 219 Environmentally Sensitive Lands (ESL) \$14,500,000 Series 2009 & 2010	1,504,586	1,464,887	1,486,574	1,498,414	11,840
Total Expenses	13,330,849	11,188,173	9,412,198	9,098,838	(313,360)
Revenues vs. Expenses	0	0	0	0	0

Flagler County Board of County Commissioners
FY 2014-2015

COLBERT LANE SPECIAL ASSESSMENT

DEBT SERVICE FUND

Fund 207 Dept 3600	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY13-14	APPROVED FY14-15	CHANGES +/(−)	COMMENTS
Revenues							
361.10-00	Interest	1,920	1,415	0	0	0	
363.10-02	Colbert Lane-Special Assessment	361,703	0	0	0	0	
363.10-14	Delinquent	890	376	0	0	0	
381.00-00	Interfund Transfer	0	877	0	0	0	
386.70-00	Excess Fees Tax Collector	2,543	3	0	0	0	
399.00-01	Cash Carry Forward	652,129	664,235	328,758	0	(328,758)	
TOTAL REVENUES		1,019,185	666,906	328,758	0	(328,758)	
Expenditures							
517.34-16	Tax Collector Fees	7,252	8	4,885	0	(4,885)	
517.34-19	Property Appraiser Fees	0	0	0	0	0	
519.31-10	Professional Services	360	349	1,000	0	(1,000)	
519.49-18	Bank Analysis Fees	733	433	1,000	0	(1,000)	
		8,345	790	6,885	0	(7,555)	
517.71-10	Principal	310,000	310,000	310,000	0	0	Maturity date 07/01/2014
517.72-10	Interest	35,684	23,746	11,873	0	(11,873)	
		345,684	333,746	321,873	0	(11,873)	
TOTAL EXPENDITURES		354,029	334,536	328,758	0	(328,758)	
587.98-40	Special Bond Reserve	665,156	332,370	0	0	0	
TOTAL RESERVES		665,156	332,370	0	0	0	
TOTAL EXPENDITURES AND RESERVES		1,019,185	666,906	328,758	0	(328,758)	

DEBT SUMMARY

The \$3,730,000 Special Assessment Bond, Series 2002 was issued in December 2002 to refund the Special Assessment Revenue Bonds, Series 1991 which financed the construction of extensions and improvements to Colbert Lane, along with two park access roads. The Special Assessment Bond, Series 2002 was issued to take advantage of the lower interest rates available in the marketplace, and was underwritten by Bank of America. Prior year's debt service was appropriated in fund 206 Special Assessment Revenue Bond Fund. The remaining reserve from the refunded obligation will be transferred to this fund prior to September 30, 2008 and will be used in the last year of debt service (2014).

The principal and interest are payable solely from and secured by a prior lien upon and pledge of the proceeds of a special assessment levied against all property determined to be specifically benefitted by the project. The benefit is allocated on a per acre basis for the benefitted property.

Interest is payable at a fixed rate of 3.83% per annum. The final maturity date is July 1, 2014.

Flagler County Board of County Commissioners
FY 2014-2015

COLBERT LANE SPECIAL ASSESSMENT

DEBT SERVICE FUND

Amortization Schedule

Fiscal Year	Payment Due Date	Notional Amount	Principal Payment	Interest Payment	Total P&I
2003		3,730,000	0	0	0
	07/01/03	3,415,000	315,000	73,974	388,974
2004	01/01/04	3,415,000	0	65,935	65,935
	07/01/04	3,100,000	315,000	65,040	380,040
2005	01/01/05	3,100,000	0	59,689	59,689
	07/01/05	2,790,000	310,000	58,877	368,877
2006	01/01/06	2,790,000	0	53,868	53,868
	07/01/06	2,480,000	310,000	52,989	362,989
2007	01/01/07	2,480,000	0	47,882	47,882
	07/01/07	2,170,000	310,000	47,102	357,102
2008	01/01/08	2,170,000	0	41,897	41,897
	07/01/08	1,860,000	310,000	41,328	351,328
2009	01/01/09	1,860,000	0	35,814	35,814
	07/01/09	1,550,000	310,000	35,326	345,326
2010	01/01/10	1,550,000	0	29,926	29,926
	07/01/10	1,240,000	310,000	29,439	339,439
2011	01/01/11	1,240,000	0	23,941	23,941
	07/01/11	930,000	310,000	23,551	333,551
2012	01/01/12	930,000	0	17,956	17,956
	07/01/12	620,000	310,000	17,712	327,712
2013	01/01/13	620,000	0	11,938	11,938
	07/01/13	310,000	310,000	11,775	321,775
2014	01/01/14	310,000	0	5,985	5,985
	07/01/14	0	310,000	5,888	315,888
TOTALS		3,730,000		857,832	4,587,832

DEBT SUMMARY

The \$3,730,000 Special Assessment Bond, Series 2002 was issued in December 2002 to refund the Special Assessment Revenue Bonds, Series 1991 which financed the construction of extensions and improvements to Colbert Lane, along with two park access roads. The Special Assessment Bond, Series 2002 was issued to take advantage of the lower interest rates available in the marketplace, and was underwritten by Bank of America. Prior year's debt service was appropriated in fund 206 Special Assessment Revenue Bond Fund. The remaining reserve from the refunded obligation will be transferred to this fund prior to September 30, 2008 and will be used in the last year of debt service (2014).

The principal and interest are payable solely from and secured by a prior lien upon and pledge of the proceeds of a special assessment levied against all property determined to be specifically benefitted by the project. The benefit is allocated on a per acre basis for the benefitted property.

Interest is payable at a fixed rate of 3.83% per annum. The final maturity date is July 1, 2014.

Flagler County Board of County Commissioners
FY 2014-2015

ENVIRONMENTALLY SENSITIVE LANDS (ESL) II SERIES 2005

DEBT SERVICE FUND

Fund 209 Dept 3600/4910	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Revenues							
311.10-00	Ad Valorem Taxes	573,271	503,200	476,692	550,265	73,573	Millage Rate .0841
311.20-00	Delinquent	4,658	7,911	0	0	0	
361.10-00	Interest	1,697	1,617	1,500	1,500	0	
381.00-00	Interfund Transfer from Fund 119	0	0	0	50,000	50,000	
398.00-00	Less 5% Statutory Reduction	0	0	(23,910)	(27,588)	(3,678)	
399.00-00	Cash Carry Forward	604,392	513,293	282,199	106,281	(175,918)	
	TOTAL REVENUES	1,184,018	1,026,021	736,481	680,458	(56,023)	
Expenditures							
517.71-10	Principal	545,000	565,000	585,000	605,000	20,000	
517.72-10	Interest	124,394	106,681	86,906	66,431	(20,475)	
517.49-18	Bank Analysis Fees	581	590	900	900	0	
517.73-10	Other Debt Service Costs	750	750	750	825	75	
	TOTAL EXPENDITURES	670,725	673,021	673,556	673,156	(400)	
587.98-11	Designated for Future Use	513,293	353,000	62,925	7,302	(55,623)	
	TOTAL RESERVES	513,293	353,000	62,925	7,302	(55,623)	
	FUND EXPENDITURES AND RESERVES	1,184,018	1,026,021	736,481	680,458	(56,023)	

DEBT SUMMARY

On November 5, 2002, qualified electors residing in Flagler County APPROVED a referendum authorizing the issuance of general obligation bonds in an amount not to exceed \$6,700,000 payable from and secured by a pledge of ad valorem taxes levied at a rate not to exceed 0.163 mills annually on all taxable property within the County, with a debt service term not exceeding fourteen (14) years. The bonds were issued for the purpose of financing the acquisition of environmentally sensitive lands, including but not limited to, water recharge, parks, and recreation areas in Flagler County as provided in Resolution No. 2002-97 adopted by the Flagler County Board of County Commissioners on September 12, 2002. Reserves consist of amounts accumulated to make the next occurring installment of principal and interest. During a previous fiscal year, excess ad valorem tax revenues were generated. These funds are being depleted gradually over a period of several years in order to minimize the amount of millage rate variability from one fiscal year to the next.

The \$6,665,000 Limited General Obligation Bonds, Series 2005 were issued in February, 2005. Interest rates range from 3.00% to 3.625%. Principal payments are due on July 1 of each year. Interest payments are due on January 1 and July 1 of each year. The final maturity date is July 1, 2017.

Flagler County Board of County Commissioners
FY 2014-2015

ESL II SERIES 2005

DEBT SERVICE FUND

Amortization Schedule

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	HISTORY OF MILLAGE RATE:
2005	07/01/05	150,000	72,671	222,671	Fiscal Year 2005 0.1040
2006	01/01/06	0	107,672		Fiscal Year 2006 0.0721
	07/01/06	455,000	107,672	670,344	
2007	01/01/07	0	100,847		Fiscal Year 2007 0.0525
	07/01/07	470,000	100,847	671,694	
2008	01/01/08	0	93,797		Fiscal Year 2008 0.0436
	07/01/08	485,000	93,797	672,594	
2009	01/01/09	0	86,522		Fiscal Year 2009 0.0521
	07/01/09	495,000	86,522	668,044	
2010	01/01/10	0	79,097		Fiscal Year 2010 0.0651
	07/01/10	510,000	79,097	668,194	
2011	01/01/11	0	70,809		Fiscal Year 2011 0.0818
	07/01/11	530,000	70,809	671,619	
2012	01/01/12	0	62,197		Fiscal Year 2012 0.0905
	07/01/12	545,000	62,197	669,394	
2013	01/01/13	0	53,341		Fiscal Year 2013 0.0847
	07/01/13	565,000	53,341	671,681	
2014	01/01/14	0	43,453		Fiscal Year 2014 0.0768
	07/01/14	585,000	43,453	671,906	
2015	01/31/15	0	33,216		Fiscal Year 2015 0.0841
	07/31/15	605,000	33,216	671,431	
2016	01/31/16	0	22,628		
	07/31/16	625,000	22,628	670,256	
2017	01/31/17	0	11,691		
	07/31/17	645,000	11,691	668,381	
	TOTALS	6,665,000	1,603,208	8,268,208	

Flagler County Board of County Commissioners
FY 2014-2015

CAPITAL CONSTRUCTION SINKING, \$34,105,000 BOND, SERIES 2005

DEBT SERVICE FUND

Fund 210 Dept 3600	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 Local Option Sales Tax	1,235,457	356,863	0	0	0	Local Option Sales Tax expired 12/31/2012
315.00-00	Communication Services Tax (CST)	201,986	0	197,493	206,514	9,021	CST went to General Fund in FY12-13
335.18-01	State Sales Tax 1/2 Cent	1,434,641	653,734	1,378,991	1,646,879	267,888	
361.10-00	Interest	7,868	6,495	8,000	8,000	0	
398.00-00	Less 5% Statutory Reduction	0	0	(78,825)	(93,070)	(14,245)	
399.00-00	Cash Carry Forward	4,717,346	4,989,303	3,372,755	3,172,865	(199,890)	
TOTAL REVENUES		7,597,298	6,006,395	4,878,414	4,941,188	62,774	
Expenditures							
517.71-10	Principal	1,365,000	1,420,000	665,000	695,000	30,000	Final Maturity date 10/01/2035
517.72-10	Interest	1,239,488	1,183,788	1,141,257	1,114,094	(27,163)	
517.73-10	Other Debt Service Costs	750	750	1,000	1,000	0	
31-10, 49-18	Prof. Services & Bank Analysis Fees	2,757	2,719	3,500	3,500	0	
TOTAL EXPENDITURES		2,607,995	2,607,257	1,810,757	1,813,594	2,837	
Reserves							
587.98-11	Designated for Future Use	2,026,094	1,242,694	1,258,563	1,270,531	11,968	Principal & Interest payment due Oct. 2015
587.98-40	Special Bond Reserve	2,603,788	1,809,094	1,809,094	1,807,262	(1,832)	Maximum Annual Debt Service
	Excess Reserves	359,421	347,350	0	49,801	49,801	
TOTAL RESERVES		4,989,303	3,399,138	3,067,657	3,127,594	59,937	
TOTAL FUND EXPENSES		7,597,298	6,006,395	4,878,414	4,941,188	62,774	

DEBT SUMMARY

The \$34,105,000 Capital Improvement Revenue Bonds, Series 2005 were issued in September 2005 to finance the acquisition and construction of certain capital improvements in the County together with the funding of a reserve account. These bonds are special obligations of the County. The payment of principal and interest on the bond is payable solely from and secured by a lien upon and pledge of all monies allocated for and distributed to the County from the Local Government Half-Cent Sales Tax, the Half-Cent Discretionary Infrastructure Sales Surtax (levied pursuant to Ordinance Number 2002-17), the Communication Services Tax and the Guaranteed Portion of State Revenue Sharing. Interest rates range from 3.250% to 5.000%. Principal payments are due on October 1 of each year. Interest payments are due on April 1 and October 1 of each year. The final maturity date is October 1, 2035.

Flagler County Board of County Commissioners
FY 2014-2015

CAPITAL CONSTRUCTION SINKING, \$34,105,000 BOND, SERIES 2005

DEBT SERVICE FUND

Amortization Schedule

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2006	10/01/05	0	0		2022	10/01/21	910,000	455,031	
	04/01/06	0	750,844	750,844		04/01/22	0	436,263	1,801,294
2007	10/01/06	1,140,000	738,535		2023	10/01/22	950,000	436,263	
	04/01/07	0	715,735	2,594,270		04/01/23	0	416,669	1,802,932
2008	10/01/07	1,200,000	715,735		2024	10/01/23	990,000	416,669	
	04/01/08	0	696,235	2,611,970		04/01/24	0	396,250	1,802,919
2009	10/01/08	1,235,000	696,235		2025	10/01/24	1,030,000	396,250	
	04/01/09	0	676,166	2,607,401		04/01/25	0	374,363	1,800,613
2010	10/01/09	1,275,000	676,166		2026	10/01/25	1,070,000	374,363	
	04/01/10	0	653,854	2,605,020		04/01/26	0	351,625	1,795,988
2011	10/01/10	1,320,000	653,854		2027	10/01/26	1,120,000	351,625	
	04/01/11	0	633,394	2,607,248		04/01/27	0	323,625	1,795,250
2012	10/01/11	1,365,000	633,394		2028	10/01/27	1,175,000	323,625	
	04/01/12	0	606,094	2,604,488		04/01/28	0	294,250	1,792,875
2013	10/01/12	1,420,000	606,094		2029	10/01/28	1,230,000	294,250	
	04/01/13	0	577,694	2,603,788		04/01/29	0	263,500	1,787,750
2014	10/01/13	665,000	577,694		2030	10/01/29	1,295,000	263,500	
	04/01/14	0	563,563	1,806,257		04/01/30	0	231,125	1,789,625
2015	10/01/14	695,000	563,563		2031	10/01/30	1,360,000	231,125	
	04/01/15	0	550,531	1,809,094		04/01/31	0	197,125	1,788,250
2016	10/01/15	720,000	550,531		2032	10/01/31	1,425,000	197,125	
	04/01/16	0	536,131	1,806,662		04/01/32	0	161,500	1,783,625
2017	10/01/16	750,000	536,131		2033	10/01/32	1,500,000	161,500	
	04/01/17	0	521,131	1,807,262		04/01/33	0	124,000	1,785,500
2018	10/01/17	780,000	521,131		2034	10/01/33	1,575,000	124,000	
	04/01/18	0	505,531	1,806,662		04/01/34	0	84,625	1,783,625
2019	10/01/18	810,000	505,531		2035	10/01/34	1,650,000	84,625	
	04/01/19	0	489,331	1,804,862		04/01/35	0	43,375	1,778,000
2020	10/01/19	840,000	489,331		2036	10/01/35	1,735,000	43,375	
	04/01/20	0	472,531	1,801,862		04/01/35	0	0	1,778,375
2021	10/01/20	875,000	472,531			TOTALS	34,105,000	26,191,872	60,296,872
	04/01/21	0	455,031	1,802,562					

Flagler County Board of County Commissioners
FY 2014-2015

JUDICIAL CENTER - \$32,990,000 GENERAL OBLIGATION BONDS, SERIES 2005

DEBT SERVICE FUND

Fund 211 Dept 3600/4910	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/-	COMMENTS
Revenues							
311.10-00 Ad Valorem Taxes							
311.20-00	Delinquent	1,952,287	5,657	1,972,401	0	(22,961)	Millage Rate .3140
361.10-00	Interest	1,086	1,086	1,974	500	0	0
398.00-00	Less 5% Statutory Reduction	0	0	(103,898)	(102,750)	1,148	
399.00-00	Cash Carry Forward	66,732	66,732	45,280	7,912	26,532	18,620
TOTAL FUND REVENUES		2,025,762	2,023,964	1,981,971	1,978,778	(3,193)	
Expenditures							
517.71-10	Principal	720,000	720,000	745,000	785,000	820,000	35,000 Final Maturity date 07/01/2035
517.72-10	Interest	1,259,278	1,259,278	1,232,278	1,195,028	1,155,778	(39,250)
517.73-10	Other Debt Service Costs	750	750	750	943	2,000	1,057
517.31-10	Professional Services	210	210	294	500	500	0
517.49-18	Bank Analysis Fees	244	244	200	500	500	0
TOTAL EXPENDITURES		1,980,482	1,978,522	1,981,971	1,978,778	(3,193)	
Reserves							
Ending Fund Balance		45,280	45,280	45,442	45,442	0	0
TOTAL RESERVES		45,280	45,280	45,442	45,442	0	0
FUND EXPENDITURES AND RESERVES		2,025,762	2,023,964	1,981,971	1,978,778	(3,193)	

DEBT SUMMARY

On November 2, 2004, a majority of the qualified electors residing in Flagler County APPROVED a referendum authorizing the issuance of general obligation bonds in an amount not to exceed \$33,000,000 payable from and secured by a pledge of ad valorem taxes, with a debt service term not exceeding thirty (30) years. There is no stated limit on the millage rate which may be levied to pay the debt service on the bonds. The bonds were issued for the purpose of financing the construction of a new County Judicial Center.

The \$32,990,000 General Obligation Bonds, Series 2005 were issued in September, 2005. Interest rates range from 3.00% to 4.375%. The payment of the principal and interest on the bonds is payable from and secured by a pledge of ad valorem taxes on all taxable property within the County. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. The final maturity date is July 1, 2035.

HISTORY OF MILLAGE RATE:

Fiscal Year 2008	0.1694	A separate millage rate was established for the first time in fiscal year 2008. In prior years (fiscal year 2006 and 2007), the ad valorem taxes required to service this debt were included within the general fund and then transferred to the debt service fund.
Fiscal Year 2009	0.1822	
Fiscal Year 2010	0.2142	
Fiscal Year 2011	0.2713	
Fiscal Year 2012	0.3082	
Fiscal Year 2013	0.3320	
Fiscal Year 2014	0.3347	
Fiscal Year 2015	0.3140	

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

JUDICIAL CENTER - \$32,990,000 GENERAL OBLIGATION BONDS, SERIES 2005

DEBT SERVICE FUND

Amortization Schedule

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2006	01/01/06	0	461,143		2021	01/01/21	0	461,967	
	07/01/06	495,000	691,714	1,647,856		07/01/21	1,055,000	461,967	1,978,934
2007	01/01/07	0	684,289		2022	01/01/22	0	440,339	
	07/01/07	610,000	684,289	1,978,578		07/01/22	1,100,000	440,339	1,980,679
2008	01/01/08	0	675,139		2023	01/01/23	0	417,789	
	07/01/08	630,000	675,139	1,980,278		07/01/23	1,145,000	417,789	1,980,579
2009	01/01/09	0	664,901		2024	01/01/24	0	394,031	
	07/01/09	650,000	664,901	1,979,803		07/01/24	1,190,000	394,031	1,978,061
2010	01/01/10	0	653,526		2025	01/01/25	0	369,041	
	07/01/10	670,000	653,526	1,977,053		07/01/25	1,240,000	369,041	1,978,081
2011	01/01/11	0	641,801		2026	01/01/25	0	342,691	
	07/01/11	695,000	641,801	1,978,603		07/01/25	1,295,000	342,691	1,980,382
2012	01/01/12	0	629,639		2027	01/01/27	0	315,172	
	07/01/12	720,000	629,639	1,979,278		07/01/27	1,345,000	315,172	1,975,344
2013	01/01/13	0	616,139		2028	01/01/28	0	286,254	
	07/01/13	745,000	616,139	1,977,278		07/01/28	1,405,000	286,254	1,977,509
2014	01/01/14	0	597,514		2029	01/01/29	0	256,047	
	07/01/14	785,000	597,514	1,980,028		07/01/29	1,465,000	256,047	1,977,094
2015	01/01/15	0	577,889		2030	01/01/30	0	224,000	
	07/01/15	820,000	577,889	1,975,778		07/01/30	1,530,000	224,000	1,978,000
2016	01/01/16	0	557,389		2031	01/01/31	0	190,531	
	07/01/16	865,000	557,389	1,979,778		07/01/31	1,595,000	190,531	1,976,063
2017	01/01/17	0	538,467		2032	01/01/32	0	155,641	
	07/01/17	900,000	538,467	1,976,934		07/01/32	1,665,000	155,641	1,976,281
2018	01/01/18	0	520,467		2033	01/01/33	0	119,219	
	07/01/18	935,000	520,467	1,975,934		07/01/33	1,740,000	119,219	1,978,438
2019	01/01/19	0	501,767		2034	01/01/34	0	81,156	
	07/01/19	975,000	501,767	1,978,534		07/01/34	1,815,000	81,156	1,977,313
2020	01/01/20	0	482,267		2035	01/01/35	0	41,453	
	07/01/20	1,015,000	482,267	1,979,534		07/01/35	1,895,000	41,453	1,977,906
					TOTALS		32,990,000	26,025,903	59,015,903

Flagler County Board of County Commissioners
FY 2014-2015

ENVIRONMENTALLY SENSITIVE LANDS (ESL) III \$14,500,000, GENERAL OBLIGATION BONDS, SERIES 2009 AND 2010 **DEBT SERVICE FUND**

Fund 219	DESCRIPTION	ACTUAL FY 11-12	ACTUAL FY 12-13	BUDGETED FY 13-14	APPROVED FY 14-15	CHANGES +/(-)	COMMENTS
Dept 3602/3603							
Revenues							
311.10-00	Ad Valorem Taxes	1,010,350	982,042	1,075,040	1,085,481	10,441	Millage Rate .1659
311.20-00	Delinquent	3,397	4,456	0	0	0	
361.10-00	Interest	1,135	1,521	1,200	1,500	300	
398.00-00	Less 5% Statutory Reduction	0	0	(53,812)	(54,349)	(537)	
399.00-01	Cash Carry Forward	489,704	476,868	464,146	465,782	1,636	
TOTAL FUND REVENUES		1,504,586	1,464,887	1,486,574	1,498,414	11,840	
Expenditures							
517.31-10	Investment Advisory Services	102	141	200	200	0	
517.49-18	Bank Analysis Fees	326	200	400	400	0	
517.71-10	Principal	330,000	350,000	365,000	385,000	20,000	Series 2009
517.72-10	Interest	481,362	464,499	446,614	427,963	(18,651)	
517.71-10	Principal	15,000	20,000	25,000	30,000	5,000	Series 2010
517.72-10	Interest	200,928	200,256	199,360	198,240	(1,120)	
TOTAL EXPENDITURES		1,027,718	1,035,096	1,036,574	1,041,803	5,229	
Reserves							
587.98-11	Designated for Future Use	476,868	429,791	450,000	456,611	6,611	
TOTAL RESERVES		476,868	429,791	450,000	456,611	6,611	
FUND EXPENDITURES AND RESERVES		1,504,586	1,464,887	1,486,574	1,498,414	11,840	

DEBT SUMMARY

On November 4, 2008, a majority of the qualified electors residing in Flagler County authorized the levy of an ad valorem tax in an amount not to exceed 0.25 mills for 20 years for the purpose of acquiring certain lands within the County to protect the drinking water supply, wildlife habitat and environmentally sensitive lands. The referendum authorized the County to issue up to \$40 million in limited tax general obligation bonds to finance the cost to acquire the lands and, with certain limitations, make the land available for access, passive recreational uses and natural community restoration. Proceeds from the \$10,000,000 Series 2009 Bonds were used to finance the cost of land acquisition for Bings Landing Addition, Sweetbottom Plantation and Bay Drive Addition. Proceeds from the \$4,500,000 Series 2010 Bonds are being used to finance the cost of land acquisition for the Pellicer Flats property, and other eligible ESL Projects.

HISTORY OF MILLAGE RATE:

FY 2010	0.0792
FY 2011	0.1114
FY 2012	0.1595
FY 2013	0.1653
FY 2014	0.1732
FY 2015	0.1659

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

\$10,000,000 Flagler County, Florida Limited Tax General Obligation Bonds, Series 2009

DEBT SERVICE FUND

Amortization Schedule

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2010	01/01/10	0	197,303		2020	01/01/20	0	159,560	
	07/01/10	265,000	255,500	717,803		07/01/20	495,000	159,560	814,120
2011	01/01/11	0	248,729		2021	01/01/21	0	146,913	
	07/01/11	315,000	248,729	812,459		07/01/21	520,000	146,913	813,825
2012	01/01/12	0	240,681		2022	01/01/22	0	133,627	
	07/01/12	330,000	240,681	811,362		07/01/22	545,000	133,627	812,253
2013	01/01/13	0	232,250		2023	01/01/23	0	119,702	
	07/01/13	350,000	232,250	814,499		07/01/23	575,000	119,702	814,404
2014	01/01/14	0	223,307		2024	01/01/24	0	105,011	
	07/01/14	365,000	223,307	811,614		07/01/24	600,000	105,011	810,021
2015	01/01/15	0	213,981		2025	01/01/25	0	89,681	
	07/01/15	385,000	213,981	812,963		07/01/25	635,000	89,681	814,361
2016	01/01/16	0	204,145		2026	01/01/26	0	73,456	
	07/01/16	405,000	204,145	813,289		07/01/26	665,000	73,456	811,913
2017	01/01/17	0	193,797		2027	01/01/27	0	56,466	
	07/01/17	425,000	193,797	812,594		07/01/27	700,000	56,466	812,931
2018	01/01/18	0	182,938		2028	01/01/28	0	38,581	
	07/01/18	445,000	182,938	810,876		07/01/28	735,000	38,581	812,161
2019	01/01/19	0	171,568		2029	01/01/29	0	19,801	
	07/01/19	470,000	171,568	813,137		07/01/29	775,000	19,801	814,603
						TOTALS	10,000,000	6,161,184	16,161,184

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

\$4,500,000 Flagler County, Florida Limited Tax General Obligation Bonds, Series 2010

DEBT SERVICE FUND

Amortization Schedule

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I	Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2010	01/01/10	0	0	0	2020	01/01/20	0	84,224	473,448
	07/01/10	0	0			07/01/20	305,000	84,224	
2011	01/01/11	0	50,400	166,200	2021	01/01/21	0	77,392	474,784
	07/01/11	15,000	100,800			07/01/21	320,000	77,392	
2012	01/01/12	0	100,464	215,928	2022	01/01/22	0	70,224	475,448
	07/01/12	15,000	100,464			07/01/22	335,000	70,224	
2013	01/01/13	0	100,128	220,256	2023	01/01/23	0	62,720	475,440
	07/01/13	20,000	100,128			07/01/23	350,000	62,720	
2014	01/01/14	0	99,680	224,360	2024	01/01/24	0	54,880	479,760
	07/01/14	25,000	99,680			07/01/24	370,000	54,880	
2015	01/01/15	0	99,120	228,240	2025	01/01/25	0	46,592	473,184
	07/01/15	30,000	99,120			07/01/25	380,000	46,592	
2016	01/01/16	0	98,448	226,896	2026	01/01/26	0	38,080	476,160
	07/01/16	30,000	98,448			07/01/26	400,000	38,080	
2017	01/01/17	0	97,776	225,552	2027	01/01/27	0	29,120	473,240
	07/01/17	30,000	97,776			07/01/27	415,000	29,120	
2018	01/01/18	0	97,104	474,208	2028	01/01/28	0	19,824	474,648
	07/01/18	280,000	97,104			07/01/28	435,000	19,824	
2019	01/01/19	0	90,832	476,664	2029	01/01/29	0	10,080	470,160
	07/01/19	295,000	90,832			07/01/29	450,000	10,080	
TOTALS							4,500,000	2,704,576	7,204,576

Flagler County Board of County Commissioners
FY 2014-2015



APPROVED BUDGET FY 2014-2015

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

MINOR CAPITAL PROJECTS BY FUND <\$50,000

Project Number	Project Name	Description & Comments	General Fund	Other Funds	FY 14-15 Budget
TBD	Facilities Misc Painting	Interior painting of the EOC and the GSB	30,000		30,000
610713	Landscape Planters & Irrigation at Courthouse	Improve drainage, replace soil and plantings in front of the Justice Center	32,500		32,500
325150	River to Sea Beach Front Pavillion	Construct replacement pavilion approx 365 sq. ft.	17,500		17,500
306150	Beachside Pavilion Replacements	Replace Jungle Hut pavilion	15,000		15,000
289308	Playground Equipment @ Moody Homestead Park	Purchase and install "new" playground equipment	25,000		25,000
306700	Parks Signage Replacement Prj PH II	Install entrance signage at Wadsworth and Princess Place Preserve	12,500		12,500
TBD	I-95 Land Bridge Rehab/Landscape Animal Crossing	Design and install 'New" plantings and irrigation, remove existing material.	40,000		40,000
644359	Sheriff's Qualification Range	Carry over project from FY 13/14; Design and construction of an outdoor range for various weapon systems related to law enforcement	10,000		10,000
310291	Princess Place Bathhouse Stabilization & Repair	Carry over project from FY 13/14; Stabilize and repair 2 bathhouses next to what is claimed to be Florida's first artesian well swimming pool. Both structures are in need of repair with one requiring more extensive repairs.	22,000		22,000
183048	Clegg Property Demolition	Carry over project from FY 13/14; Demolition and removal of the Clegg property along with the installatin of "green" parking pavers and bridge to adjoining park facility.	10,000		10,000
310038	Princess Place Lodge Museum	Carry over project from FY 13/14; TDC Fund 109 \$28,370 & State Historical Grant	37,868		37,868
TOTAL MINOR CAPITAL PROJECTS				\$0	\$252,368

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

MAJOR CAPITAL PROJECTS BY DEPARTMENT >\$50,000

Proj #	Project Title	Dept.	Fund	General Fund	Other Funds	Grant Funds	Total
AIRPORT							
050112	Airport Master Plan Update	AP	401			\$ 43,000	\$ 43,000
050265	Airport South Entrance Road	AP	112			\$ 600,000	\$ 600,000
050265	Airport South Entrance Road Utility	AP	401		\$ 101,400	\$ 101,300	\$ 202,700
050293	Airport Runway 11-29 Relocation & Exten.(Design/Permitting)	AP	401		\$ 6,060	\$ 475,966	\$ 482,026
050294	Airport Runway 11-29 Relocation & Extension(Construction)	AP	401		\$ 20,000	\$ 980,000	\$ 1,000,000
050503	Design and Construction of Taxiway "H"	AP	401		\$ 158	\$ 1,457,742	\$ 1,457,900
050505	Airport-Construction for Rehabilitation of Taxiway E	AP	401			\$ 2,170,710	\$ 2,170,710
050506	Airport-Taxiway C & D Rehabilitation Design	AP	401			\$ 1,703,500	\$ 1,703,500
050630	Design General Aviation Terminal & Airport Admin. Bldg.	AP	401			\$ 350,000	\$ 350,000
TBD	Wildlife Assessment	AP	401		\$ 2,000	\$ 98,000	\$ 100,000
	TOTAL AIRPORTS			\$ -	\$ 129,618	\$ 7,980,218	\$ 8,109,836
GENERAL FUND							
165142	Betty Steflik Preserve Boardwalk Replacement PH I & II	GS	001-6010	\$ 80,000			\$ 80,000
360290	Wadsworth Park Restroom Replacement	GS	001-6010	\$ 62,400			\$ 62,400
630125	Facilities Heating & A/C Replacement	GS	001-6000	\$ 50,000			\$ 50,000
630570	Facilities Roof Replacement	GS	001-6000	\$ 70,000			\$ 70,000
960550	Parking Lot Improvements @ Rima Ridge Fire Station	GS	001-6000	\$ 60,000			\$ 60,000
	TOTAL GENERAL FUND PROJECTS			\$ 322,400	\$ -	\$ -	\$ 322,400
1/2 CENT SALES TAX FUND PROJECTS							
180557	Carver Gym Expansion	GS	311-6014		\$ 90,000		\$ 90,000
285361	Stormwater Backbone System	ENG	311-6000		\$ 110,000		\$ 110,000
310039	Princess Place Park Barn Restoration	GS	311-6010		\$ 440,000		\$ 440,000
310085	Princess Place Eco-Cottages(FDEP/Research/Tourism)	GS	311-6012		\$ 390,000		\$ 390,000
310110	Island House Restoration	GS	311-6010		\$ 342,500		\$ 342,500
320569	Fairground Improvements/Upgrades Design	GS	311-6000		\$ 50,000		\$ 50,000
325085	River To Sea Preserve Eco-Cottages	GS	311-6011		\$ 950,000		\$ 950,000
535550	Robert's Rd Overflow Parking for Wadsworth Park	ENG	311-6000		\$ 145,000		\$ 145,000
610361	Justice Center Repair	ENG	311-6000		\$ 150,000		\$ 150,000
611550	GSB Parking Expansion	ENG	311-6000		\$ 50,000		\$ 50,000
611990	GSB Audio Video Equipment	IT	311-6000		\$ 225,000		\$ 225,000
645555	Jail Expansion	ENG	311-6000		\$ 755,050		\$ 755,050
646630	Sheriff's Operations Center	ENG	311-6000		\$ 304,990		\$ 304,990
	TOTAL 1/2 CENT SALES TAX FUND PROJECTS			\$ -	\$ 4,002,540	\$ -	\$ 4,002,540

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Flagler County Board of County Commissioners
FY 2014-2015

MAJOR CAPITAL PROJECTS BY DEPARTMENT >\$50,000

Proj #	Project Title	Dept.	Fund	General Fund	Other Funds	Grant Funds	Total
ENGINEERING							
075403	CR 305 Box Culvert Replacement	ENG	112	\$ 72,330	\$ 473,384	\$ 545,714	page 7-58
075525	Bunnell Elem.Trails Sidewalk E.Howe-Joannn B King Park	ENG	112	\$ 17,926	\$ 1,841,000	\$ 1,858,926	page 7-60
280560	Malacompra Oceanfront Improvements	ENG	307	\$ 694,340		\$ 694,340	page 7-62
350550	Varn Park Additional Parking - Construction	ENG	132	\$ 49,900	\$ 55,100	\$ 376,350	page 7-64
401713	SR A1A Landscaping-Medians	ENG	112		\$ 41,500	\$ 285,000	page 7-66
402590	CR305 Widening/Resurf-South Of Brdg#734008 To Brdg#734006	ENG	112		\$ 10,000	\$ 1,187,474	page 7-68
402591	CR 305 Resurfacing From Bridge #734086 to SR 100	ENG	112		\$ 25,000	\$ 2,301,684	page 7-70
425590	CR 13 From Cr 205 To US 1 Resurfacing	ENG	112			\$ 242,740	page 7-72
440656	CR 305 Bridge #734086 - Construction	ENG	112		\$ 20,000	\$ 2,745,545	page 7-74
441590	CR 205 From SR 100 CR 13 Resurfacing	ENG	112		\$ 42,000	\$ 200,000	page 7-76
446590	CR 302 Resurfacing From CR 305 To SR 100	ENG	112			\$ 1,200,415	page 7-78
480640	John Anderson Hwy SR100 To Flagler/Volusia Line(Resurface)	ENG	112		\$ 485,229	\$ 1,400,333	page 7-80
490211	Matanzas Woods Interchange Construction	ENG	130		\$ 100,000	\$ 7,500,000	page 7-82
490558	Matanzas Interchange Design & Mitigation	ENG	136		\$ 208,491	\$ 1,335,973	page 7-84
510560	Resurfacing-OKR South From SR100 To Vol/Flagler Cnty Line	ENG	112		\$ 2,000	\$ 1,156,000	page 7-86
535576	Roberts Rd Pedestrian/Bicycle Path-SR100 To Sea Ray Drive	ENG	112		\$ 3,000	\$ 100,000	page 7-88
550713	SR 100 Landscaping Belle Terre Parkway To US 1	ENG	112		\$ 16,132	\$ 437,790	page 7-90
TBD	CR 2009 From Lake Disston To CR 305 (Resurfacing)	ENG	112		\$ 6,000	\$ 384,000	page 7-92
TOTAL ENGINEERING				\$ 49,900	\$ 1,799,048	\$ 23,167,688	\$ 25,016,636
	TOTAL ALL FUNDS			\$ 372,300	\$ 5,931,206	\$ 31,147,906	\$ 37,451,412

Fiscal Year 2014/2015 Capital Project Airport Master Plan Update

Total Project Cost: \$166,580

Project #050112

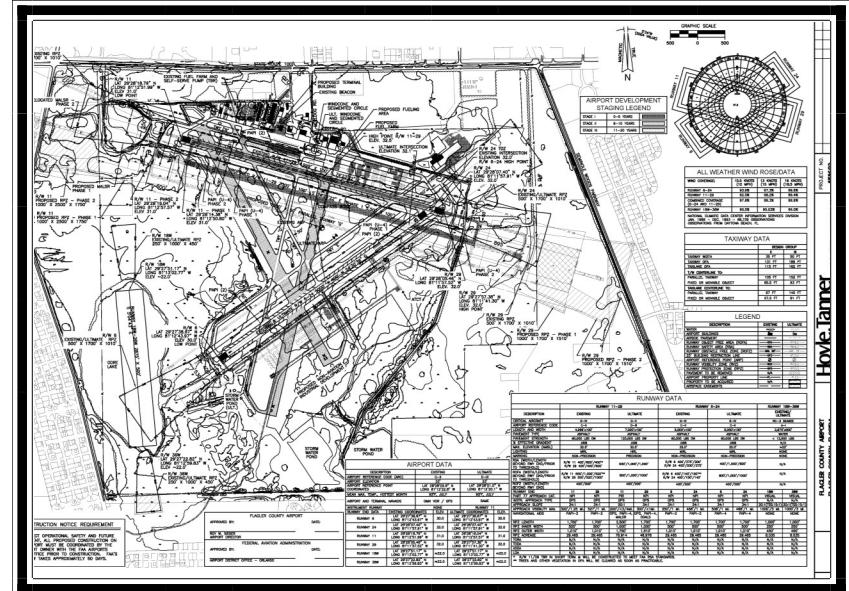
Program: Airport

Project Description:

A new airport master plan is required to update key elements of the current study to include the aviation activity forecasts with actual air traffic control tower data (including exploring getting XFL designated as a reliever to Daytona Beach International), re-evaluate development of north and southeast flight lines, incorporate newer airport environmental data with respect to wetlands/mitigation, update/coordinate airport airspace and development with County ordinances as well as other surrounding municipalities. This master plan will also utilize the aeronautical survey requirements found in FAA Advisory Circulars (AC) 150/5300-16, -17, and -18 to collect Airport GIS (AGIS) data. This will then be used to develop an electronic Airport Layout Plan (eALP), assuming full support and funding for such by the FAA. The overall airport master plan will be prepared in accordance with FAA AC 150/5070-6B, Change 1, "Airport Master Plans," AC 150/5300-13, Change 16, "Airport Design," and the FDOT "Guidebook for Airport Master Planning."

Notes:

- The last Master Plan was approved in January 2005, with base year data for forecasts and subsequent analyses from 2003.
- FAA/FDOT require a project to be included in the Master Plan and shown on the ALP in order to be eligible for funding.
- Master plans and ALP's ensure airport design standards and airspace are protected (locally and on file with agencies).
- Master Plans provide initial justification for project need, especially for those requiring environmental review.



**Airport Master Plan Update
Project #050112**

Project Manager: Roy Sieger, Airport Director

	Total Project Cost	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source								
FAA 90%	150,813	84,061	28,052	38,700				
FDOT 8%	10,792	4,859	2,493	3,440				
Airport Fund 401	4,975	3,492	623	860				
Total Revenues	166,580	92,412	31,168	43,000	-	-	-	-
Expenditures								
Professional Services	166,580	92,412	31,168	43,000				
Total Expenditures	166,580	92,412	31,168	43,000	-	-	-	-
Operating Impact: There will be no ongoing operating impact as a result of this project.								
Description: A new airport master plan is required to update key elements of the current study to include the aviation activity forecasts with actual air traffic tower data (including exploring getting XFL designated as a reliever to Daytona Beach International), re-evaluate development of north and southeast flight lines, incorporate newer airport environmental data with respect to wetland/mitigation, update/coordinate airport airspace and development with County ordinances as well as other surrounding municipalities. This master plan will utilize the aeronautical survey requirements found in FAA Advisory Circulars (AC) 150/5300-16, -17, and -18 to collect Airport GIS (AGIS) data. This will then be used to develop an electronic Airport Layout Plan (eALP), assuming full support and funding for such by the FAA.								
Strategic Plan: Develop and implement a master plan for the airport that will support the current and future needs of Flagler County's quality of life vision for the future.								

**Fiscal Year 2014/2015 Capital Project
Airport South Entrance Road Phase II & Utility Construction**

Total Project Cost: \$3,797,580

Project # 050265

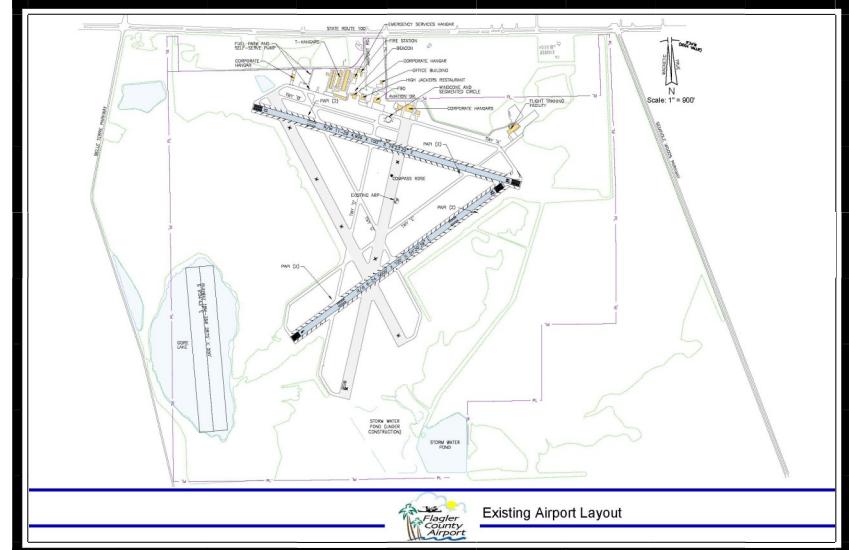
Program: Airport

Project Description:

This project is for the design, engineering, and construction of an access road to serve the development of Airpark Phase B, located on the southeast side of the Flagler County Airport. Construction of this road will provide access to approximately 120 to 200 acres of usable property for industrial and airport development. It will connect to the entrance road used for access to the proposed U.S. Army National Guard site.

Notes:

- The project is to be funded by a FDOT grant of \$500,000 and Economic Development funding of \$500,000.
- Accessible land for development at the Flagler County Airport is at a minimum. This access road will provide opportunities for future growth of the airport.
- The development will be divided into airside and landside areas. The airside will consist of aircraft hangars, parking ramps, fixed base operations (FBO), corporate hangars, related aircraft operations activities, and access to the air traffic control tower. The landside will be developed as an office park.



**Airport South Entrance Road Phase II & Utility Construction
Project #050265**

Project Manager: Roy Sieger, Airport Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source								
FDOT 100%	2,094,880	-	1,494,880	600,000				
FDOT 50%	101,300	-	-	101,300				
Airport Fund 401 50%	101,400	-	-	101,400				
New Grant Funding	1,500,000					1,500,000		
Total Revenues	3,797,580	-	1,494,880	802,700	-	1,500,000	-	-
Expenditure								
Construction Admin	176,000	-	176,000	-				
Phase II Construction	1,918,880	-	1,318,880	600,000				
Phase II Utility Construction	202,700	-	-	202,700				
New Grant Funding	1,500,000					1,500,000		
Total Expenditures	3,797,580	-	1,494,880	802,700	-	1,500,000	-	-
Operating Impact:	This will only fund a portion of the project. There will be additional costs initially estimated at over \$3 million. There will be no immediate operating costs for this construction with the exception of moving R-O-W's and maintaining any future landscaping. Long term costs are costs associated with any roadway. No mitigation monitoring will be required in future years.							
Description:	This project is for the design, engineering, and construction of an access road to serve the development of Airpark Phase B, on the southeast side of the airport. Construction of this road will provide access for future development of approximately 120 acres of developable property for industrial and airport development. The Airport Master Plan calls for development of Airpark Phase "B" with a south entrance road entering from Belle Terre Parkway into the new airport airpark. Phase I was completed in FY13. It is anticipated that In FY16 new grant funding for Phase II will be obtained.							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project
Airport Runway 11-29 Relocation and Extension (Design & Permitting)

Total Project Cost: \$706,010

Project # 050293

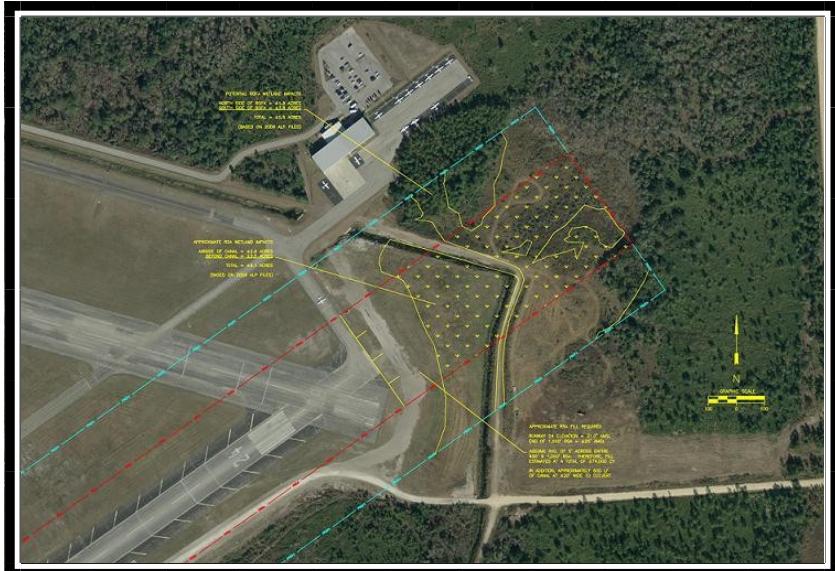
Program: Airport

Project Description:

This project is the next phase in the relocation of Runway 11-29, following the receipt of the Finding of No Significant Impact—Record of Decision (FONSI-ROD) from the FAA in December 2009. The design will include the paving, grading and drainage for a 5,500' long primary runway and associated parallel taxiway. This project design will also provide standard runway safety areas (RSAs) beyond each end of the relocated Runway 11-29 to 1,000' in length, as required for C-II/D-III aircraft operations by FAA AC 150/5300-13 Airport Design.

Notes:

- Provide runway length and pavement strength for corporate aircraft to use Flagler County Airport without weight limitations.
- Provide developable airside area without environmental constraints.
- Existing Runway 11-29 Pavement Condition Index was 57 in 2007 (desired PCI for GA Runway is 75) per FDOT Pavement Management Report in 2008.
- Remedy the non-standard Runway Safety Areas.



**Airport - Runway 11-29 Relocation and Extension (Design & Permitting)
Project #050293**

Project Manager: Roy Sieger, Airport Director

Funding Source	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
FAA 95% FDOT 4% + supp Airport Fund 401 (1%)	598,500 99,210 8,300	203,285 8,559 2,140	9,500 400 100	385,715 90,251 6,060				
Total Revenues	706,010	213,984	10,000	482,026	-	-	-	-
Expenditures								
Design & Permitting	706,010	213,984	10,000	482,026				
Total Expenditures	706,010	213,984	10,000	482,026	-	-	-	-
Operating Impact:	This project will have no operating impact and will require additional funds from FAA for construction of the runway.							
Description:	This project is the next phase in the relocation of Runway 11-29, following the receipt of the "Finding of No Impact - Record of Decision (FONSI-ROD)" from the FAA in December 2009. The project consists of the design and permitting for the relocation of existing Runway 11-29. The new runway location is 400' south of its current position with a 501' extension at the east end of the runway for an overall length of 5,500'. The relocated Runway 11-29 includes standard runway safety areas of 500' wide by 1000' long at each end of the runway. Existing Runway 11-29 will be redeveloped as a full parallel taxiway with a separation of 400' from the relocated runway. The approach to Runway 11 will be equipped with a medium intensity approach light system.							
Strategic Plan:	Provide and develop infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

**Fiscal Year 2014/2015 Capital Project
Airport Runway 11-29 Relocation and Extension (Construction)**

Total Project Cost: \$7,600,000

Project #050294

Program: Airport

Project Description: This project is the next phase in the relocation of Runway 11-29, following the design. The project consists of the construction for the relocation of existing Runway 11-29. The new runway location is 400' south of its current position with a 501' extension at the east end of the runway for an overall length of 5,500'. The relocated Runway 11-29 includes standard runway safety areas of 500' wide by 1000' long at each end of the runway. Existing Runway 11-29 will be redeveloped as a full parallel taxiway with a separation of 400' from the relocated runway. The approach to Runway 11 will be equipped with a medium intensity approach light system.

Notes:

- This project will be funded 90% by the Federal Aviation Administration and 8% by the Florida Department of Transportation.
- The "Finding of No Impact - Record of Decision (FONSI-ROD)" from the FAA was received in December 2009 for this project.
- The additional property needed to the east was acquired through a property exchange with an adjacent property owner.
- This project will provide additional developable area along the north flightline once completed.



**Airport - Runway 11-29 Relocation and Extension (Construction)
Project #050294**

Project Manager: Roy Sieger, Airport Director

		Total Project Costs	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source								
FAA (90%)	6,840,000	-	900,000	5,940,000				
FDOT (8%)	608,000	-	80,000	528,000				
Airport (2%)	152,000	-	20,000	132,000				
Total Revenues	7,600,000	-	1,000,000	6,600,000	-	-	-	-
Expenditures								
Construction	7,600,000	-	1,000,000	6,600,000				
Total Expenditures	7,600,000	-	1,000,000	6,600,000	-	-	-	-
Operating Impact:	There will be no ongoing operating impact as a result of this project.							
Description:	The final phase of this project relocation of Runway 11-29 is the construction portion. The new runway location is 400' south of its current position with a 501' extension at the east end of the runway for an overall length of 5,500'. The relocated Runway 11-29 includes standard runway safety areas of 500' wide by 1000' long at each end of the runway. Existing Runway 11-29 will be redeveloped as a full parallel taxiway with a separation of 400' from the relocated runway. The approach to Runway 11 will be equipped with a medium intensity approach light system.							
Strategic Plan:	Provide and develop infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

**Fiscal Year 2014/2015 Capital Project
Design and Construction of Taxiway 'H'**

Total Project Cost: \$1,571,000

Project #050503

Program: Airport

Project Description: This project consists of the design and construction of a new taxiway, which will be approximately 2,550 feet long, 50 feet wide portion of a partial parallel taxiway from the end of Runway 06 to the intersection with Taxiway "C" and an approximately 300 foot long stub Taxiway "C" south of Runway 06/24. The construction will also include taxiway lighting and directional/guidance signage. This taxiway project will provide airfield access to the new development area.

Notes:

- FDOT will fund 100% of this project..
- This is a brand new taxiway that does not currently exist.
- This taxiway will service the development in the Airport Commerce Centre located on the southeast corner of the Airport.
- The project will also include removing portions of existing runway and taxiway pavement which are designated abandoned on the Airport's approved ALP.



Design and Construction of Taxiway "H"
Project #050503

Project Champion: Roy Sieger, Airport Director

	Total Project Cost	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source							
FAA 90%	108,900	101,790	7,110				
FDOT 8%	9,520	8,888	632				
Airport Fund 401 (2%)	2,580	2,422	158				
Grant for Construction	1,450,000	-	1,450,000				
Total Revenues	1,571,000	113,100	1,457,900	-	-	-	-
Expenditures							
Design	121,000	113,100	7,900				
Construction	1,450,000	-	1,450,000				
Total Expenditures	1,571,000	113,100	1,457,900	-	-	-	-
Operating Impact:	This taxiway will require minimum maintenance and will be outfitted with LED taxiway lights, which will help reduce the airfield lighting utility bill.						
Description:	This project includes the design for the construction of an approximately 2,550 feet long, 50 feet wide parallel taxiway (Taxiway "H") from the end of Runway 6 to the intersection of Taxiway C to include a 300 foot long stub to Taxiway C south of Runway 6/24. Design will also include taxiway lighting and directional/guidance signage.						
Strategic Plan:	Provide and develop infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/20015 Capital Project
Taxiway E Rehabilitation Design & Construction**

Total Project Cost: \$2,318,710

Project #050505 & #050508

Program: Airport

Project Description:

Design and construction for Rehabilitation of Taxiway E at the Flagler County Airport. The taxiway is approximately 5,000' long and 50' wide. Based on the most recent FDOT Statewide Pavement Management Program Report, the predicted Pavement Condition Index (PCI) for Taxiway E will be around 50 in 2012, well below the critical PCI of 65 for taxiways. The report includes Taxiway E in its Summary of Immediate Major Maintenance & Repair Needs. The project also includes repair to existing cross drains that have caused pavement failure in several location on the taxiway.

Notes:

- FDOT will fund 100% of this project..
- Taxiway E is the full parallel taxiway to Runway 06/24, carries an abundance of traffic, and provides access to Airpark Phase A.
- Pavement Condition Index (PCI) for Taxiway E will be around 50 in 2012.
- There are at least three (3) cross drain pipes that have failing joints that need repair; temporary repairs were made in the past.



Airport - Design & Construction for Rehabilitation of Taxiway E
Project #050505 & #050508

Project Manager: Roy Sieger, Airport Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source								
FDOT (100% Design)	148,000	104,200	43,800	-				
FDOT (100% Construction)	2,170,710	-	-	2,170,710				
Total Revenues	2,318,710	104,200	43,800	2,170,710	-	-	-	-
Expenditures								
Design	148,000	104,200	43,800	-				
Construction Mgmt	159,770	-	-	159,770				
Construction	2,010,940	-	-	2,010,940				
Total Expenditures	2,318,710	104,200	43,800	2,170,710	-	-	-	-
Operating Impact:	The utility bill for the airfield lighting will be reduced as the existing taxiway lights will be replaced with LED fixtures.							
Description:	This project includes the design for the rehabilitation of an approximately 5,000 foot long, 50 foot wide portion of Taxiway E pavement from the south side of Runway 11-29 to the Runway 6 end, and the widening of approximately 500 feet of Taxiway E from 35 feet to 50 feet wide between Taxiway A and Runway 11-29. Design will also include replacement of the existing taxiway lighting and directional/guidance signage system within the limits of pavement rehabilitation. Based on the most recent FDOT Statewide Pavement Management Program Report, the average predicted Pavement Condition Index (PCI) for the portions of Taxiway E included in this project will be around 45 in 2013, well below the critical PCI of 65 for taxiways. The report includes Taxiway E in its Summary of Immediate Major Maintenance & Repair Needs.							
Strategic Plan:	Provide and develop infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

**Fiscal Year 2014/2015 Capital Project
Design and Construction for Rehabilitation of Taxiway C & D**

Total Project Cost: \$1,830,870

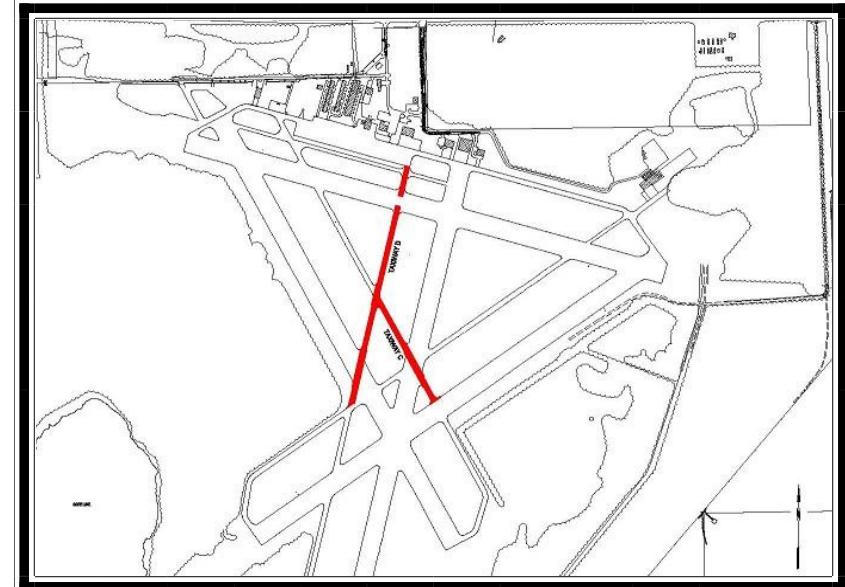
Project #050506

Program: Airport

Project Description: This project includes the design and construction for the rehabilitation of an approximately 1,300 feet long, 50 feet wide portion of Taxiway C pavement from Taxiway D to Runway 6/24, and the rehabilitation of an approximately 2,600 feet long, 50 feet wide portion of Taxiway D pavement from the aircraft parking apron south to Taxiway E. Design will also include replacement of the existing taxiway lighting and directional/guidance signage system within the limits of pavement rehabilitation. Based on the most recent FDOT Statewide Pavement Management Program Report, the predicted Pavement Condition Index (PCI) for the portions of Taxiway C and D are well below the critical PCI of 65 for taxiways.

Notes:

- FDOT will fund 100% of this project..
- Taxiway C is the only taxiway that does not have edge lighting and signage.
- There are at least two (2) cross drain pipes under each taxiway that have failing joints that need repair; temporary repairs were made in the past.
- The project will also include removing portions of exiting taxiway pavement which are designated to be abandoned on the Airport's approved ALP.
- Completing the design will position the airport for end of year construction funding from FDOT.



**Airport - Design and Construction for Taxiway C & D Rehabilitation
Project #050506**

Project Manager: Roy Sieger, Airport Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source								
FDOT (100% Design)	130,870	97,431	29,939	3,500				
FDOT Construction	1,700,000	-	-	1,700,000				
Total Revenues	1,830,870	97,431	29,939	1,703,500	-	-	-	-
Expenditures								
Design	130,870	97,431	29,939	3,500				
Construction	1,700,000	-	-	1,700,000				
Total Expenditures	1,830,870	97,431	29,939	1,703,500	-	-	-	-
Operating Impact:	The utility bill for the airfield lighting will be reduced as the existing taxiway lights will be replaced with LED fixtures.							
Description:	Design for Rehabilitation and Lighting of Taxiway's C and D at the Flagler County Airport. This project includes the design for the rehabilitation of an approximately 1,300 feet long, 50 feet wide portion of Taxiway C pavement from Taxiway D to Runway 6/24, and the rehabilitation of an approximately 2,600 feet long, 50 feet wide portion of Taxiway D pavement from the aircraft parking apron south to Taxiway E. Design will also include replacement of the existing taxiway lighting and directional/guidance signage system within the limits of pavement rehabilitation. The project will also include removing portions of exiting taxiway pavement which are designated to be abandoned on the Airport's approved ALP. Based on the most recent FDOT Statewide Pavement Management Program Report, the predicted Pavement Condition Index (PCI) for the portions of Taxiway C and D are well below the critical PCI of 65 for taxiways.							
Strategic Plan:	Provide and develop infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

**Fiscal Year 2014/2015 Capital Project
General Aviation Terminal & Administration Building Design**

Total Project Cost: \$350,000

Project #050630

Program: Airport

Project Description:

This project includes design for an approximately 10,000 square foot new General Aviation Terminal and Airport Administration Building that will accommodate the airport administration, the Fixed Base Operations which are operated by the Airport, meeting space, flight planning rooms, lobby and lounge areas for itinerant pilots, public restroom facilities, and space for concessions such as rent-a-car and flight training.

The building will be constructed on the site of the existing Airport Administration offices. This location takes advantage of existing infrastructure and access and is ideally located with automobile access from SR 100 and a large aircraft parking apron that is currently being rehabilitated.

Notes:

- This project is 100% funded by the FDOT
- The building design will also include demolition of the existing structure, airside and landside elements including parking and access control, security and lighting, landscaping and stormwater drainage.
- The building will be designed to allow for expansion for a US Customs facility.
- This project was included in the Environmental Assessment (EA) for Near Term Projects completed in 2009.



**Design General Aviation Terminal and Airport Administration Building
Project #050630**

Project Champion: Roy Sieger, Airport Director

		Total Project Cost	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source								
FDOT (100%)		350,000	-	350,000				
Total Revenues		350,000	-	350,000	-	-	-	-
Expenditures								
Wetland Mitigation		350,000	-	350,000				
Total Expenditures		350,000	-	350,000	-	-	-	-
Operating Impact:	The utility bill for electricity would increase as a result from constructing a larger facility. However, this increase would be offset by the concession leases that would be co-located within the new terminal facility.							
Description:	This project includes design for an approximately 10,000 square foot new GA Terminal and Airport Administration Building that will accommodate the airport administration, the Fixed Base Operations which are also operated by the Airport, meeting space, flight planning rooms, lobby and lounge areas for itinerant pilots, public restroom facilities, and space for concessions such as rent-a-car and flight training. It is anticipated that the building will be constructed on the site of the existing Airport Administration offices. This location takes advantage of existing infrastructure and access and is ideally located with automobile access from SR 100 and a large aircraft parking apron that is currently being rehabilitated. The building design will also include demolition of the existing structure, airside and landside elements including parking and access control, security and lighting, landscaping and stormwater drainage.							
Strategic Plan:	Provide and develop infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project Wildlife Hazard Assessment

Total Project Cost: \$100,000

Project #TBD

Program: Airport

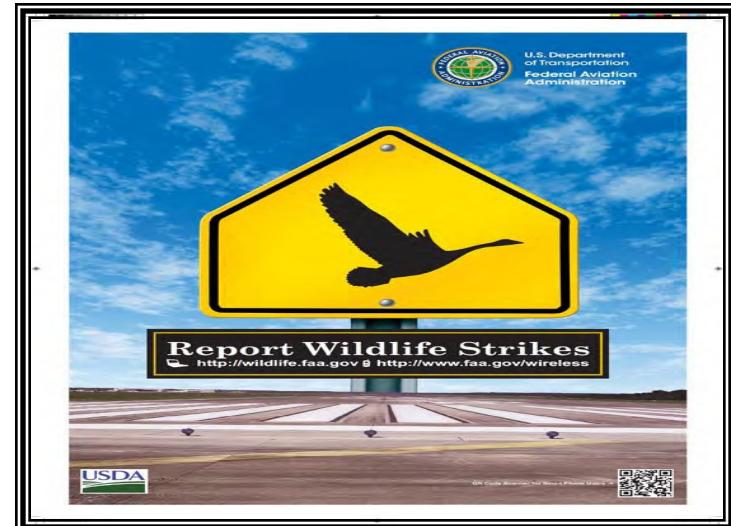
Project Description:

Airport sponsors have a legal responsibility to ensure the airport maintains a safe operating environment. The Wildlife Hazard Assessment (WHA) is a tool for airports to assess the risk and magnitude of their potential wildlife strike problem. This assessment must include accurate and complete reporting of all strike incidents, assessment of wildlife using the airport environment, and assessment of wildlife habitat available to wildlife on the airport. The WHA, conducted by a qualified airport wildlife biologist, provides the scientific basis for the development, implementation, and refinement of a Wildlife Hazard Management Plan. Though parts of the Wildlife Hazard Assessment may be incorporated directly into the Wildlife Hazard Management Plan, they are two separate documents.



Notes:

- The information collected for the Wildlife Hazard Assessment will be utilized to formulate a Wildlife Hazard Management Plan. This study is mandated by the Federal Aviation Administration (FAA).



WILDLIFE HAZARD ASSESSMENT
Project #TBD

Project Manager: Roy Sieger, Airport Director

	Total Project Costs	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source						
FAA (90%)	90,000	90,000				
FDOT (8%)	8,000	8,000				
Fund 401 (2%)	2,000	2,000				
Total Revenues	100,000	100,000	-	-	-	-
Expenditures						
Wildlife Hazard	100,000	100,000				
Total Expenditures	100,000	100,000	-	-	-	-
Operating Impact:	The information collected for the Wildlife Hazard Assessment will be utilized to formulate a Wildlife Hazard Management Plan. This study is mandated by the Federal Aviation Administration (FAA).					
Description:	Airport sponsors have a legal responsibility to ensure the airport maintains a safe operating environment. The Wildlife Hazard Assessment (WHA) is a tool for airports to assess the risk and magnitude of their potential wildlife strike problem. This assessment must include accurate and complete reporting of all strike incidents, assessment of wildlife using the airport environment, and assessment of wildlife habitat available to wildlife on the airport. The WHA, conducted by a qualified airport wildlife biologist, provides the scientific basis for the development, implementation, and refinement of a Wildlife Hazard Management Plan. Though parts of the Wildlife Hazard Assessment may be incorporated directly into the Wildlife Hazard Management Plan, they are two separate documents.					
Strategic Plan:	Provide and develop infrastructure and public services that support Flagler County's desired quality of life and vision for the future.					

**Fiscal Year 2014/2015 Capital Project
Betty Steflik Preserve Boardwalk Replacement**

Total Project Cost: \$109,475

Project #165142

Program: Parks

Project Description:

Located in the City of Flagler Beach, the Betty Steflik Preserve offers a unique view of the salt marsh and coastal scrub communities. Visitors stroll the elevated wooden boardwalk, approximately 2,700 linear feet (17,200 sq. ft) to gain a closer view of the plants and animals in their natural habitat. This original boardwalk was constructed in 1998 and is in need of replacement due to its current condition and age.

Notes:

- This project will be completed over two fiscal years.
- Design and construction of new boardwalk will minimize vandalism by changing the placement of the handrail and side rails to the interior of support posts.



Flagler County Board of County Commissioners
FY 2014-2015

**Betty Steflik Preserve Boardwalk Replacement
Project #165142**

Project Manager: Heidi Petito, General Services Director

	Total Project Cost	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source							
General Fund	109,475	29,475	80,000				
Total Revenues	109,475	29,475	80,000	-	-	-	-
Expenditures							
Construction	109,475	29,475	80,000				
Total Expenditures	109,475	29,475	80,000	-	-	-	-
Operating Impact:	There are no operating impacts associated with this maintenance project.						
Description:	Scope to include the replacement of aged, wooden decking, handrail and hardware throughout the Betty Steflik Preserve elevated boardwalk - approx 1500 l.f./9,000 sq. ft. utilizing temporary labor to supplement existing staff.						
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
Wadsworth Park Restroom Replacement**

Total Project Cost: \$65,600

Project #360290

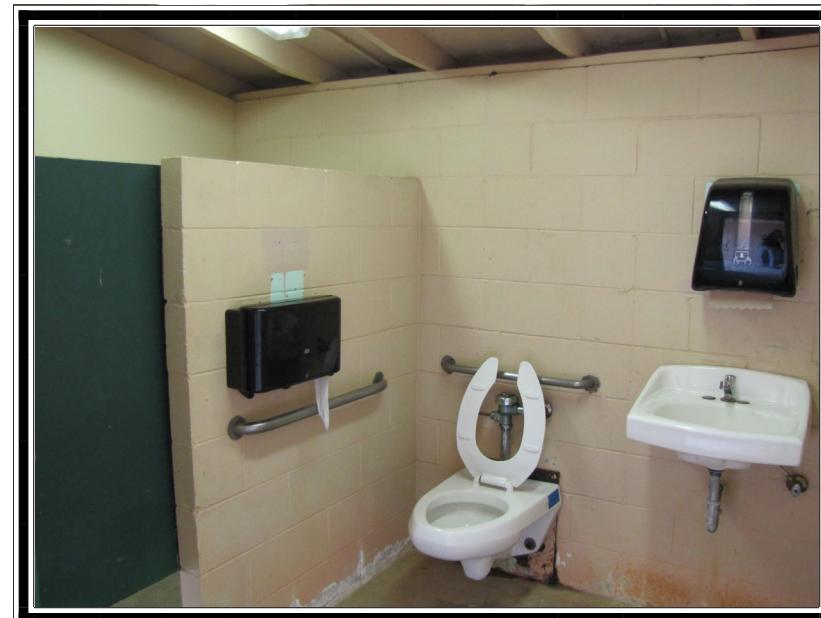
Program: Facilities

Project Description:

Located within the City of Flagler Beach, Wadsworth Park is one of the more popular venues for active recreation. The small restroom located near the playground, racquetball and basketball courts was constructed in 1995 and is not ADA compliant. The total area of this wood frame, plywood paneling facility is 357 sq. ft. Recommendation for replacement is due to its current age and condition. The proposed facility replacement will be similar to the restroom recently constructed at Shell Bluff Park.

Notes:

- The new facility will be approximately 529 sq. ft. and constructed of concrete block.
- Construction of the new facility will also require the replacement of the existing drain field (septic).
- Project estimate is \$65,600.
- Existing facility cannot be retrofitted or expanded for capacity.



Flagler County Board of County Commissioners
FY2014-2015

**Wadsworth Park Restroom Replacement
Project #360290**

Project Manager: Heidi Petito, General Services Director

	Total Project Cost	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/001-6010								
General Fund	65,600	3,200	-	62,400				
Total Revenues	65,600	3,200	-	62,400	-	-	-	-
Expenditures								
Design & Construction	65,600	3,200	-	62,400				
Total Expenditures	65,600	3,200	-	62,400	-	-	-	-
Operating Impact:	There are no operating impacts associated with this project.							
Description:	Scope to include the replacement of non-ADA compliant restroom and installation of a drain field at Wadsworth Park located near the playground. The current structure can't be retrofitted to meet compliance or expand capacity.							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project Facilities Heating and Air Conditioning Replacement

Total Project Cost: \$70,000 per year

Project # 630125

Program: Facilities

Project Description:

The project is performed on an annual basis to address the replacement of aging HVAC equipment throughout various County facilities. There are approximately 197 HVAC units in the field with an average lifespan of twelve years. The goal of this project is to replace 8% of the equipment each year based on condition and usage.

Equipment is installed using in-house labor reducing the need for outside labor charges and reducing the overall cost to the taxpayers.

Notes:

- This is the seventh year of funding for HVAC replacement.
- The County plans to replace at least 12 units this year.
- Out of the 201 HVAC units throughout various County facilities, about forty percent (40%) are in fair to poor condition.



Flagler County Board of County Commissioners
FY 2014-2015

**Facilities Heating and Air Conditioning Replacement
Project #630125**

Project Manager: Heidi Petito, General Services Director

	Annual Project Cost	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source/001-6000							
General Fund	50,000	47,500	50,000	60,000	60,000	70,000	70,000
Total Revenues	50,000	47,500	50,000	60,000	60,000	70,000	70,000
Expenditures							
Purchase & Installation	50,000	47,500	50,000	60,000	60,000	70,000	70,000
Total Expenditures	50,000	47,500	50,000	60,000	60,000	70,000	70,000
Operating Impact:	These replacements are expected to have a positive impact as more energy efficient units are installed.						
Description:	This is part of routine replacement of the HVAC units. Approximately 24 of the 196 currently need to be replaced. Each year is estimated to complete 16 units or 8% as part of the 12 year plan.						
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

Fiscal Year 2014/2015 Capital Project Facilities Roof Replacement

Total Project Cost: \$100,000 annually

Project # 630570

Program: Facilities

Project Description:

This project is performed on an annual basis to address the replacement of aging roofing systems throughout various County facilities. Replacement is based on the condition and age, along with an annual assessment to determine which roofs need replacement. Roof replacement is part of our annual facility condition assessment to help provide a road map of what needs to be done. Because of the cost of these projects and the number of facilities Flagler County maintains, this is an ongoing annual capital project.

Notes:

- Roofs typically last from fifteen to thirty years depending on the type slope and environment.



Flagler County Board of County Commissioners
FY2014-2015

**Facilities Roof Replacement
Project #630570**

Project Manager: Heidi Petito, General Services Director

	Annual Funding	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/001-6000							
General Fund	70,000	-	70,000	80,000	90,000	90,000	100,000
Total Revenues	70,000	-	70,000	80,000	90,000	90,000	100,000
Expenditures							
Repairs & Maintenance	70,000	-	70,000	80,000	90,000	90,000	100,000
Total Expenditures	70,000	-	70,000	80,000	90,000	90,000	100,000
Operating Impact:							
There are no new operating impacts by completing this ongoing maintenance. Some utility savings may be realized, if insulation is added to a structure as part of the roof structure in semi-flat roofs.							
Description:							
This is part of routine replacement of County roofs that are in need of replacement. Replacement of aged roofing systems at various facility locations including the Social Services Office and Storage Garage at River to Sea Preserve.							
Strategic Plan:							
Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

**Fiscal Year 2014/2015 Capital Project
Rima Ridge Parking Lot Improvements**

Total Project Cost: \$60,000

Project # 960550

Program: Facilities

Project Description:

Project includes the design, permitting and installation of an improved parking lot constructed of either asphalt or concrete to support the Rima Ridge - Fire Station #81. These improvements will be completed by the Road and Bridge Division within Public Works.

Notes:

- The current parking lot consists of shell parking, these improvements will support the daily usage received by this facility.
- Funding for this project is provided thru the General Fund.



Flagler County Board of County Commissioners
FY 2014-2015

**Rima Ridge Parking Lot Improvements
Project #960550**

Project Champion: Heidi Petito, General Services

	Total Project Cost	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source							
General Fund	60,000	-	60,000				
Total Revenues	60,000	-	60,000	-	-	-	-
Expenditures							
Materials	60,000	-	60,000				
Total Expenditures	60,000	-	60,000	-	-	-	-
Operating Impact:	This facility will continue to be maintained by existing staff. Creation of this event space will allow for increased use by the public for various events resulting in increased park reservation revenues which in time should off-set operating costs.						
Description:	This project will be completed by the Road and Bridge Division within Public Works. This will be a paved or concrete lot.						
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
Carver Gym Expansion Design**

Total Project Cost: \$90,000

Project # 180557

Program: Facilities

Project Description:

Project includes the design of approximately 7,400 sq ft expansion at Carver Center to include (6) classroom/flex space areas, (4) offices, a computer lab, cafeteria, ADA compliant restrooms and main lobby with work space. Construction of this project is proposed to be funded through a competitive CDBG Grant.

Notes:

- Creation of this space will allow for increased usage by the public for various activities and events.
- Construction of this project is proposed to be funded through a competitive CDBD Grant.
- Funding for the expansion design is provided thru 1/2 Cent Sales Tax.



Flagler County Board of County Commissioners
FY 2014-2015

**Carver Gym Expansion Design
Project # 180557**

Project Manager: Heidi Petito, General Services

	Total Project Cost	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source							
1/2 Cent Sales Tax	90,000	-	90,000				
Total Revenues	90,000	-	90,000	-	-	-	-
Expenditures							
Design & Permitting	90,000	-	90,000				
Total Expenditures	90,000	-	90,000	-	-	-	-
Operating Impact:	At the design level there are no new operating impacts. If constructed there will be increases in utilities and other operating expenses.						
Description:	Design of approximately 7,400 sq ft expansion at Carver Center to include (6) classroom/flex space areas, (4) offices, a computer lab, cafeteria, ADA compliant restrooms and main lobby with work space. Construction of this project is proposed to be funded through a competitive CDBG Grant.						
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

Fiscal Year 2014/2015 Capital Project Princess Place Park Barn Restoration

Total Project Cost: \$440,000

Project # 310039

Program: Facilities

Project Description:

The livery stable is the largest outbuilding located northwest of the lodge, a complex of the oldest standing buildings in Flagler County. Despite the overall sturdy appearance of the livery stable from a distance, closer inspection reveals significant deficiencies in the condition of the structure. The stable is an 1890's wood structure which has a very high percentage of original building fabric remaining, however; it is badly in need of reroofing and repair of deterioration caused by roof leaks, termites and the age of the structure. The foundation presents the most complex threat to the integrity of the building with structural flaws and cracks of the building materials involved in its construction. Termite damage and dry rot are common problems throughout the structure with lichen and mildew prevalent on the exterior siding and roof.

Notes:

- The comprehensive restoration of the livery stable will eliminate major structural deficiencies and assist us in preserving this important piece of history.
- The timing of this project is critical in order to prevent further damage to original building materials.
- Flagler County will be seeking qualified firms that have demonstrated knowledge, ability and experience with the preservation and restoration of historic structures.
- Staff has applied for funding assistance through the local Tourist Development Council and the Florida Division of Historic Resources.



Flagler County Board of County Commissioners
FY2014-2015

**Princess Place Park Barn Restoration
Project #310039**

Project Manager: Heidi Petito, General Services Director

	Total Project Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/001-6010						
FL Bureau Of Historical Preserv.	183,400	183,400				
Tourist Development/109	150,000	150,000				
1/2 Cent Sales Tax	106,600	106,600				
Total Revenues	440,000	440,000	-	-	-	-
Expenditures						
Contracted Services	440,000	440,000				
Total Expenditures	440,000	440,000	-	-	-	-
Operating Impact:						
There are no operating impacts associated with this project.						
Description:						
The Approved project addresses the significant deterioration of the Cherokee Grove livery stable. All building systems, foundation, wall framing, roof and floor joists are in perilous condition. All repairs will be made to existing material except in instances where it is determined that replacement is necessary. Additional stalls that were previously identified as a part of the barn restoration will be added at a future date.						
Strategic Plan:						
Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
FDEP/County Research/Tourism Eco-Cottages**

Total Project Cost: \$390,000

Project # 310085

Program: Parks

Project Description:

Flagler County will construct three environmentally-friendly cottages at Princess Place Preserve, outfitted with furnishings, equipment, and environmental features. Shared floating docks will also be constructed as an amenity to the cottages. Project includes design and construction of cottages, site work, utility installation, furnishings, equipment, and energy efficiency/environmental components.

Notes:

- The cottages will be utilized primarily by visiting researchers from the Guana Tolomato Matanzas National Estuarine Research Reserve (GTMNERR), FDEP, the University of Florida Whitney Laboratory, and other research entities.
- Outside this use, the cottages will be available to the general public for rental.
- Funding for this project is provided in part by the FDEP and GTMNERR Grants and Passive Park Funds.



Flagler County Board of County Commissioners
FY 2014-2015

**FDEP/County Research/Tourism Eco-Cottages
Project #310085**

Project Manager: **Heidi Petito, General Services Director**

	Total Project Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source						
1/2 Cent Sales Tax (311)						
GTM NERR Grant (anticipated)	270,000	270,000				
FDEP Grant (anticipated)	60,000	60,000				
Passive Park Funds	60,000	60,000				
Total Revenues	390,000	390,000	-	-	-	-
Expenditures						
Design and Construction	250,000	250,000				
Site Work / Infrastructure	80,000	80,000				
FFE	60,000	60,000				
Total Expenditures	390,000	390,000	-	-	-	-
Operating Impact:						
This project is expected to have a positive operating impact. Variable and fixed operating costs are expected to be offset by revenues from cottage rentals. A detailed list of estimated operating costs is included in the cottage project proposal as presented and discussed at the March 17, 2014 BOCC workshop.						
Description:						
Under this project, Flagler County will construct three environmentally-friendly cottages at Princess Place Preserve, outfitted with furnishings, equipment, and environmental features. Shared floating docks will also be constructed as an amenity to the cottages. The cottages will be utilized primarily by visiting researchers from the Guana Tolomato Matanzas National Estuarine Research Reserve (GTM NERR), FDEP, the University of Florida Whitney Laboratory, and other research entities. Outside this use, the cottages will also be available to the general public for rental. Project includes design and construction of cottages, site work, utility installation, FFE, and energy efficiency/environmental components.						
Strategic Plan:						
Goal B.1: Future development, whether residential, commercial, or industrial in nature, that is smart-growth oriented, low impact, and "environmentally friendly" (green).						
Goal D.1: Protected and preserved natural, historic, archaeological, and cultural resources that illustrate the diverse history of Flagler, and enhance Flagler County's unique identity.						
Goal F.1: Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
Island House Renovation Design & Construction**

Total Project Cost: \$342,500

Project # 310110

Program: Parks

Project Description:

Project includes the renovation and redesign of Island House, detached apartment, out building, parking and grounds. Work includes demolition of existing along with the renovation of interior space to include new electrical, plumbing, catering kitchen, ADA parking and improvements, upgraded elevator, fire protection, sanitary sewer with upgraded drain field and water treatment system, and other various improvements.

Notes:

- Creation of this event space will allow for increased use by the public for various events resulting in increased park reservation revenues.
- Funding for this project is provided in part by Passive Park Funds and 1/2 Cent Sales Tax.



**Island House Renovation Design & Construction
Project #310110 (Old #180558)**

Project Manager: Heidi Petito, General Services

		Total Project					
		Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source							
1/2 Cent Sales Tax		42,500	42,500				
Passive Park Fund		300,000	300,000				
Total Revenues		342,500	342,500	-	-	-	-
Expenditures							
Design		42,500	42,500				
Island House		175,000	175,000				
Separated Living Quar.		35,000	35,000				
Site Improvements		70,000	70,000				
Contingency		20,000	20,000				
Total Expenditures		342,500	342,500	-	-	-	-
Operating Impact:							
This facility will continue to be maintained by existing staff. Creation of this event space will allow for increased use by the public for various events resulting in increased park reservation revenues which in time should off-set operating costs.							
Description:							
Project includes the renovation and redesign of Island House, detached apartment, out building, parking and grounds. Work includes demolition of existing along with the renovation of interior space to include new electrical, plumbing, catering kitchen, ADA parking and improvements, upgraded elevator, fire protection, sanitary sewer with upgraded drainfield and water treatment system, and other various improvements.							
Strategic Plan:							
Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project Fairground Improvements Upgrade

Total Project Cost: \$50,000

Project # 320569

Program: Parks

Project Description:

These funds will be utilized to secure design plans and obtain any necessary permits for capital improvements at the fairgrounds. These will be expanded as part of a working group that develops capital improvement projects to improve the fairgrounds as a venue. These projects may include expanded parking, lighting, additional buildings, etc.

Notes:

- This project is for the design and permitting of future capital projects.
- Funding for this project is provided by 1/2 cent sales tax.



Flagler County Board of County Commissioners
FY 2014-2015

**Fairground Improvements Upgrade
Project # 320569**

Project Manager: Heidi Petito, General Services Director

		Total Project					
		Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source							
1/2 Cent Sales Tax		50,000	50,000				
Total Revenues		50,000	50,000	-	-	-	-
Expenditures							
Design & Permitting		50,000	50,000				
Total Expenditures		50,000	50,000	-	-	-	-
Operating Impact:							
There will be no operating impact from the design and permitting of capital projects. New operating impact may come from future capital projects constructed.							
Description:							
These funds will be utilized to the design plan and obtain permits for capital improvements at the fairgrounds. These will be expanded as part of a working group that develops capital improvement project to improve the fairgrounds as a venue.							
Strategic Plan:							

Fiscal Year 2014/2015 Capital Project River to Sea Preserve Eco-Cottages

Total Project Cost: \$950,000

Project # 325085

Program: Parks

Project Description:

Flagler County will construct ten eco-friendly cottages within the preserve, outfitted with furnishings, equipment, and environmental features. Cottages will be available to the general public for rental. The University of Florida Whitney Laboratory will guarantee a portion of annual occupancy to ensure operational viability. Project includes design and construction of cottages, site work, utility installation, furniture, furnishings, and energy efficiency/environmental components.

Notes:

- The cottages will be utilized by the general public for rental.
- Outside this use, the cottages will be used by researchers from the University of Florida Whitney Laboratory, and other research entities.
- Funding for this project is provided in part by Tourist Development and Passive Park Funds, donations and financing.



Flagler County Board of County Commissioners
FY 2014-2015

**River to Sea Preserve Eco-Cottages
Project #325085**

Project Manager: **Heidi Petito, General Services Director**

	Total Project Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source						
1/2 Cent Sales Tax (311)						
Financing (anticipated)	400,000	400,000				
Donations (anticipated)	100,000	100,000				
Passive Park Funds	300,000	300,000				
Tourist Development (109)	150,000	150,000				
Total Revenues	950,000	950,000	-	-	-	-
Expenditures						
Design and Construction	620,000	620,000				
Site Work	150,000	150,000				
FFE	180,000	180,000				
Total Expenditures	950,000	950,000	-	-	-	-
Operating Impact:						
This project is expected to have a positive operating impact. Variable and fixed operationg costs are expected to be offset by revenues from cottage rentals. A detailed list of estimated operating costs is included in the cottage project proposal as presented and discussed at the March 17, 2014 BOCC workshop.						
Description:						
This project will create an innovative addition to the River to Sea Preserve. Ten eco-friendly cottages will be constructed in the park, outfitted with furnishings, equipment, and environmental features. Cottages will be available to the general public for rental. The University of Florida Whitney Laboratory will guarantee a portion of annual occupancy to ensure operational viability. Project includes design and construction of cottages, site work, utility installation, FFE, and energy efficiency/environmental components.						
Strategic Plan:						
Goal B.1: Future development, whether residential, commercial, or industrial in nature, that is smart-growth oriented, low impact, and "environmentally friendly" (green).						
Goal D.1: Protected and preserved natural, historic, archaeological, and cultural resources that illustrate the diverse history of Flagler, and enhance Flagler County's unique identity.						
Goal F.1: Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
Government Services Building—Audio Video Equipment**

Total Project Cost: \$225,000

Project #611990

Program: Facilities

Project Description:

Replacement of existing, outdated technology will provide the Flagler County Board of County Commissioners with current technology that can grow and keep pace with the changing demands of broadcast productions. The improved technology will provide a more reliable and functional platform and reduce the need for “work arounds” to overcome the shortcomings and non-working hardware/software in the existing configuration.



Flagler County Board of County Commissioners
FY 2014-2015

**Government Services Building - Audio Video Equipment
Project #611990**

Project Manager: Michael McKillips

	Total Project Cost	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source							
1/2 Cent Sales Tax	100,000	-	100,000				
School Board	125,000	-	125,000				
Total Revenues	225,000	-	225,000	-	-	-	-
Expenditures							
Equipment	225,000	-	225,000				
Total Expenditures	225,000	-	225,000	-	-	-	-
Operating Impact:	Replacement of existing analog audio/visual equipment with digital audio/visual equipment will provide the Flagler County Board Of County Commissioners with reliable and flexible technology for the production, broadcasting and recording of Commission meetings and well as other productions done in the boardroom.						
Description:	Replacement of existing, outdated technology will provide the Flagler County Board Of County Commissioners with current technology that can grow and keep pace with the changing demands of broadcast productions. The improved technology will provide a more reliable and functional platform and reduce the need for "work arounds" to overcome the shortcomings and non-working hardware/software in the existing configuration. Any equipment deemed as suitable for continued use will be deployed accordingly.						
Strategic Plan:	Replacement and updating of current configuration will be performed in a manner that will endeavor to keep impact/interruption of boardroom usage to a minimum so as not to cause any delays, rescheduling or inconveniences to scheduled events.						

**Fiscal Year 2014/2015 Capital Project
Marineland Acres Backbone System PHI - Outfall New**

Total Project Cost: \$2,780,000

Project #285361

Program: Transportation

Project Description:

This project is to provide design and permitting to begin work on a longstanding drainage problem in Marineland Acres. Marineland Acres is an approximately 112 acre subdivision located on the Atlantic Ocean. This area has experienced flooding problems during periods of heavy rainfall. Flooding in the subdivision is characterized by extensive inundation of yards and roads. Water depths on the roads are sufficient to make them impassable. This level of flooding is reported to have long durations on the order of days or weeks.

Notes:

- A rain event in which 30 inches of rain fell on Flagler County in less than a week in May 2009 brought to light many of the longstanding problems with drainage.



Flagler County Board of County Commissioners
FY 2014-2015

**Marineland Acres Backbone System PHI-Outfall New
Project # 285361**

Project Manager: Faith Alkhatib, P.E. Enginee

	Total Project Cost	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source							
1/2 Cent Sales Tax	110,000	-	110,000	-			
Hammock Dunes DRI	900,000	-	-	900,000			
TBD	1,770,000	-	-	1,770,000			
Total Revenues	2,780,000	-	110,000	2,670,000	-	-	-
Expenditures							
Design & Permitting	110,000	-	110,000	-			
Easement for Outfall	100,000	-		100,000			
Backbone Const.	2,530,000	-		2,530,000			
Construction/Staff Time	40,000	-		40,000			
Total Expenditures	2,780,000	-	110,000	2,670,000	-	-	-
Operating Impact:	No impact to maintenance anticipated.						
Description:	Project includes the construction of the Marineland Acres Backbone system as well as the purchase of land and design/permitting/construction of an outfall system under A1A to the Intracoastal Waterway.						
Strategic Plan:	Goal F. 1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
Robert's Road - Overflow Parking for Wadsworth Park**

Total Project Cost: \$145,000

Project #535550

Program: Transportation

Project Description:

This project is the design and construction of a shell parking area, including lighting and signage to provide additional parking for Wadsworth Park. This will be in the vicinity of the soccer fields and dog park.



Flagler County Board of County Commissioners
FY 2014-2015

**Robert's Road - Overflow Parking for Wadsworth Park
Project # 535550**

Project Manager: Faith Alkhatib, P.E. Engineering Director

	Total Project Cost	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source							
1/2 Cent Sales Tax	145,000	-	145,000				
Total Revenues	145,000	-	145,000	-	-	-	-
Expenditures							
Design (In-House)	20,000	-	20,000				
Construction	125,000	-	125,000				
Total Expenditures	145,000	-	145,000	-	-	-	-
Operating Impact:	Maintenance of overflow parking area, including construction of approximately 73 shell parking spaces, signage, etc. associated with increased public usage.						
Description:	This project is the construction of a shell parking area, including lighting and signage to provide additional parking for Wadsworth Park, in the vicinity of the soccer fields and dog park.						
Strategic Plan:	Goal F. 1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
Justice Center Sewer Repair**

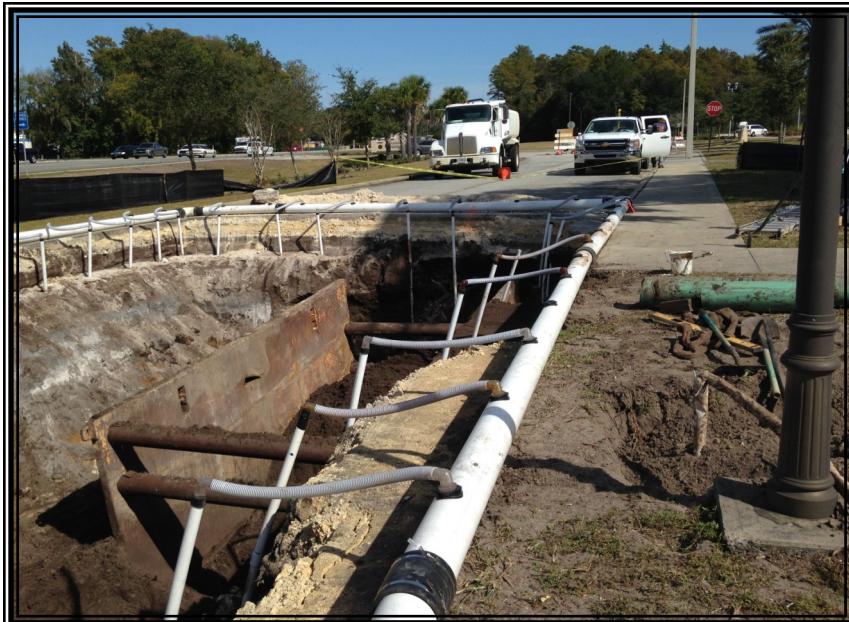
Total Project Cost: \$150,000

Project #610361

Program: Transportation

Project Description:

Repair sanitary sewer line in front of the Flagler County Courthouse and restore pavements and surface features disturbed during process.



Flagler County Board of County Commissioners
FY 2014-2015

**Justice Center Sewer Repair
Project # 610361**

Project Manager: Faith Alkhatib, P.E. Engineering Director

	Total Project Cost	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source							
1/2 Cent Sales Tax	150,000	-	150,000				
Total Revenues	150,000	-	150,000		-	-	-
Expenditures							
Design & Permitting	7,000	-	7,000				
Construction	135,000	-	135,000				
Engineering Staff Tim	8,000	-	8,000				
Total Expenditures	150,000	-	150,000		-	-	-
Operating Impact:	There will be no additional operating impact as a result of this project that does not currently exist.						
Description:	Repair sanitary sewer line in front of the Flagler County Courthouse and restore pavements and surface features disturbed during process.						
Strategic Plan:	Goal F. 1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
Government Services Bldg. - Overflow Parking & Drainage Improvements**

Total Project Cost: \$950,000

Project #611550

Program: Facilities

Project Description:

This parking expansion will serve to eliminate the drainage ditch on the west side of the GSB parking area, filling it in to create additional paved parking spaces, along with the redesign of the northerly end of the existing parking area, to create an additional entrance/exit from the parking area. Structures and culverts will be placed to ensure adequate drainage and will tie into existing structures, as required.

Notes:

- This project is only in the design and permitting phase.



Flagler County Board of County Commissioners
FY 2014-2015

**Government Services Bldg. - Overflow Parking & Drainage Improvements
Project # 611550**

Project Manager: Faith Alkhatib, P.E. Engineering Director

		Total Project Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source							
1/2 Cent Sales Tax	950,000	50,000	-	-	-	-	900,000
Total Revenues	950,000	50,000	-	-	-	-	900,000
Expenditures							
Design & Permitting	50,000	50,000	-	-	-	-	-
Construction	900,000	-	-	-	-	-	900,000
Total Expenditures	950,000	50,000	-	-	-	-	900,000
Operating Impact:							
No impact for design.							
Description:							
Once constructed this parking expansion will serve to eliminate the drainage ditch on the west side of the GSB parking area, filling it in to create additional paved parking spaces, along with the re-design of the northerly end of the existing parking area, to create an additional entrance/exit from the parking area. Structures and culverts will be placed to ensure adequate drainage and will tie into existing structures, as required. This is only a design and permitting phase for the improvement.							
Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project Jail Expansion Design

Total Project Cost: \$1,070,050

Project #645555

Program: Facilities

Project Description:

The County's current facility has 134 beds and is 19,700 square feet, and the housing mezzanine level is almost 3,100 gross square feet. A ledger size floor plan of the current facility is attached. An in-processing addition was completed in 2009 and a plan of it is also attached. Unit A has 34 beds (male-specialty), Units B has 32 beds (males- violent/max), Unit C has 64 beds (male medium/minimum), and Unit D currently 14 beds (females). There are only 14 disciplinary cells with 10 individual cells and 2 person cells. The in-processing/booking facility has 8 beds in 4 cells units.

Notes:

As a facility and organization through expansion and retrofit we are seeking to address the following issues:

- Increase the number of cell beds.
- Solve classification separation problems.



Flagler County Board of County Commissioners
FY 2014-2015

**Jail Expansion Design
Project # 645555**

Project Manager: Faith Alkhatib, P.E. Engineering Director

	Total Project Cost	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source/311							
1/2 Cent Sales Tax	1,070,050	315,000	755,050				
Total Revenues	1,070,050	315,000	755,050	-	-	-	-
Expenditures							
Design	1,000,050	300,000	700,050				
Construction Management	40,000	-	40,000				
Staff Time	30,000	15,000	15,000				
Total Expenditures	1,070,050	315,000	755,050	-	-	-	-
Operating Impact:	The General Fund will assume all operating costs once the jail has been constructed.						
Description:	Design for expansion of the Flagler County Inmate Facility in order to meet state requirements for inmate separation. The design is to provide an additional 256 beds in the first phase and to increase the total number of beds to 1000 within the final phases.						
Strategic Plan:	Goal F. 1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

Fiscal Year 2014/2015 Capital Project New Sheriff's Operation Center Design and Demo

Total Project Cost: \$1,745,026

Project #646630

Program: Facilities

Project Description:

Design of the new Sheriff's Operation Center through renovation of property at 901 East Moody Boulevard, Bunnell FL entail design for approximately 26,000 sq ft. with ultimate goal of expansion to approximately 50,000 sq ft. Expansion is necessary to locate Sheriff's Operations staff within a single facility and reduce needed rental space.



Flagler County Board of County Commissioners
FY 2014-2015

**New Sheriff's Operation Center Design
Project #646630**

Project Manager: Faith Alkhatib, P.E. Engineering Director

	Total Project Cost	Actuals thru FY 2013	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source								
1/2 Cent Sales Tax	1,745,026	1,233,465	206,571	304,990				
Total Revenues	1,745,026	1,233,465	206,571	304,990	-	-	-	-
Expenditures								
Purchase of Site	1,230,036	1,230,036	-	-				
Design	394,990	3,429	196,571	194,990				
Pre-Construction Demo	100,000	-	-	100,000				
Staff Time	20,000	-	10,000	10,000				
Total Expenditures	1,745,026	1,233,465	206,571	304,990	-	-	-	-
Operating Impact:	The General Fund will absorb all operating costs once the new Operations Center has been constructed. Utilities and other operating costs are expected to rise but will be offset by reduced rent from the Sheriff's Office.							
Description:	Design of the new Sheriff's Operation Center through renovation of property at 901 East Moody Boulevard, Bunnell FL entail design for approximately 26,000 sq ft. with ultimate goal of expansion to approximately 50,000 sq ft. Expansion is necessary to locate Sheriff's Operations staff within a single facility and reduce needed rental space.							
Strategic Plan:	Goal F. 1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project CR 305 Box Culvert Replacement

Total Project Cost: \$845,054

Project #075403

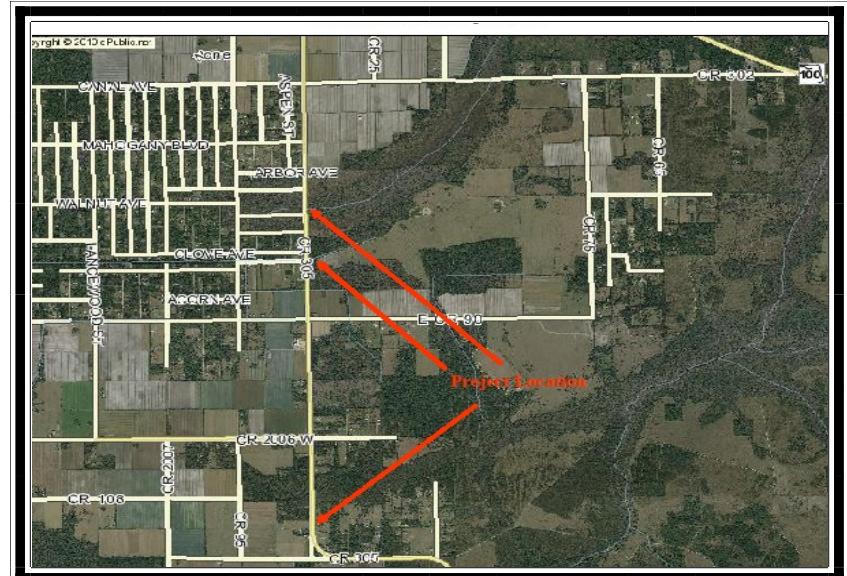
Program: Transportation

Project Description:

This project phase involves design and permitting for the replacement of three (3) large box culverts along County Road 305. The box culverts were originally constructed in the early 1950s and are in need of replacement. The existing structures are approximately 25.5' x 13.5' x 5' (height varies). FDOT Financial Management # 430276-1.

Notes:

- This project is the replacement of three (3) large box culverts along CR 305.
- The existing box culverts were constructed in the early 1950's.
- Funding for this project comes from a Florida Department of Transportation Grant.



Flagler County Board of County Commissioners
FY 2014-2015

CR 305 Box Culvert Replacement
Project #075403

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/12								
FDOT LAP Grant Design	60,000	60,000	-	-				
Constitutional Gas Tax	114,971	9,340	33,301	72,330				
FDOT LAP Grant Construction	670,083	-	196,699	473,384				
Total Revenues	845,054	69,340	230,000	545,714	-	-	-	-
Expenditures								
Design Contract	60,000	60,000	-	-				
Staff Time	29,340	9,340	10,000	10,000				
Construction	623,309	-	200,000	423,309				
CEI Services	70,075	-	20,000	50,075				
Contingency	62,330	-	-	62,330				
Total Expenditures	845,054	69,340	230,000	545,714	-	-	-	-
Operating Impact:	There will be no ongoing operating impact as this is a replacement project for existing culverts that are part of our existing system.							
Description:	This project involves design, permitting and construction for the replacement of three (3) large box culverts along County Road 305. The box culverts were originally constructed in the early 1950s and are in need of replacement. The existing structures are approximately 25.5' x 13.5' x 5' (height varies). FDOT # 430276-1							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project
Bunnell Elementary Trails from E. Howe St. to Joann B. King Park

Total Project Cost: \$2,150,366

Project #075525

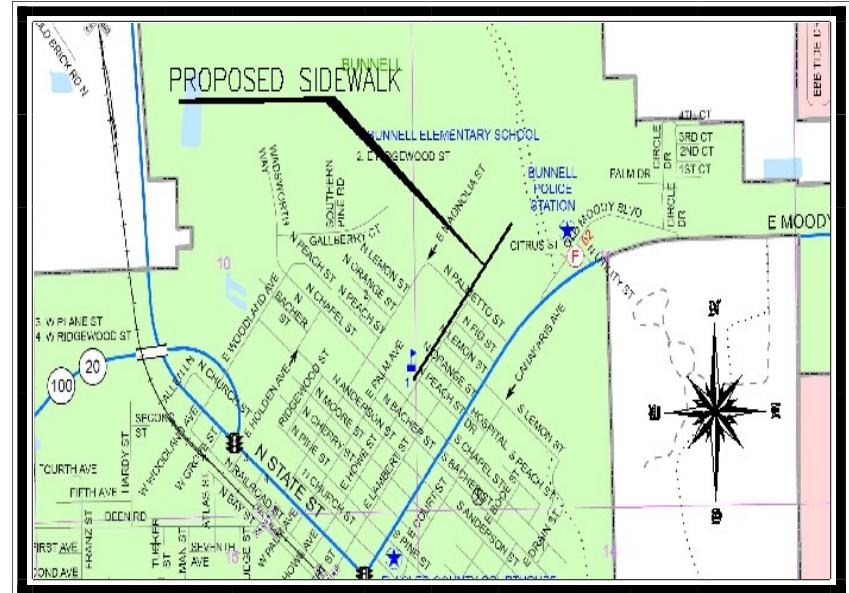
Program: Transportation

Project Description:

This project is part of the County's effort to create an interconnecting trail system throughout the county. The five foot wide sidewalk will begin at Bunnell Elementary School and run parallel with E. Howe Street, connecting to SR 100 and extending to Joann B. King Park. This is a Joint Participation Agreement with FDOT administered by Flagler County on behalf of the City of Bunnell. FDOT# 428042-1.

Notes:

- This project includes sidewalks, a multipurpose path-walking, jogging, bike riding, exercise and nature trails.
- This project is a local government partnering of Flagler County, the Flagler County School system and the City of Bunnell.
- This project is to be funded by a Florida Department of Transportation Grant.



Flagler County Board of County Commissioners
FY 2014-2015

Bunnell Elementary Trails Sidewalk from E. Howe St. to Joann B. King Park
Project #075525

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/112								
FDOT Design JPA Grant	250,000	-	245,000	5,000				
FDOT Construction JPA Grant	1,856,000	-	20,000	1,836,000				
Constitutional Gas Tax	44,366	13,440	13,000	17,926				
Total Revenues	2,150,366	13,440	278,000	1,858,926	-	-	-	-
Expenditures								
Design	250,000	-	245,000	5,000				
Construction	1,688,000	-	-	1,688,000				
CEI	168,000	-	20,000	148,000				
Staff Time	44,366	13,440	13,000	17,926				
Total Expenditures	2,150,366	13,440	278,000	1,858,926	-	-	-	-
Operating Impact:	This project will have no day-to-day operating impact as it will be maintained by the City of Bunnell.							
Description:	The five foot wide sidewalk will begin at Bunnell Elementary School and run parallel with E. Howe Street, connecting to SR 100 and extending to Joann B. King Park. This is a Joint Participation Agreement with FDOT administered by Flagler County on behalf of the City of Bunnell. FDOT# 428042-1.							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future. Objective F.T.2 Develop, in coordination with neighboring counties, an integrated county-wide bicycle path and trail system.							

**Fiscal Year 2014/2015 Capital Project
Malacompra Oceanfront Park Improvements**

Total Project Cost: \$1,007,930

Project #280560

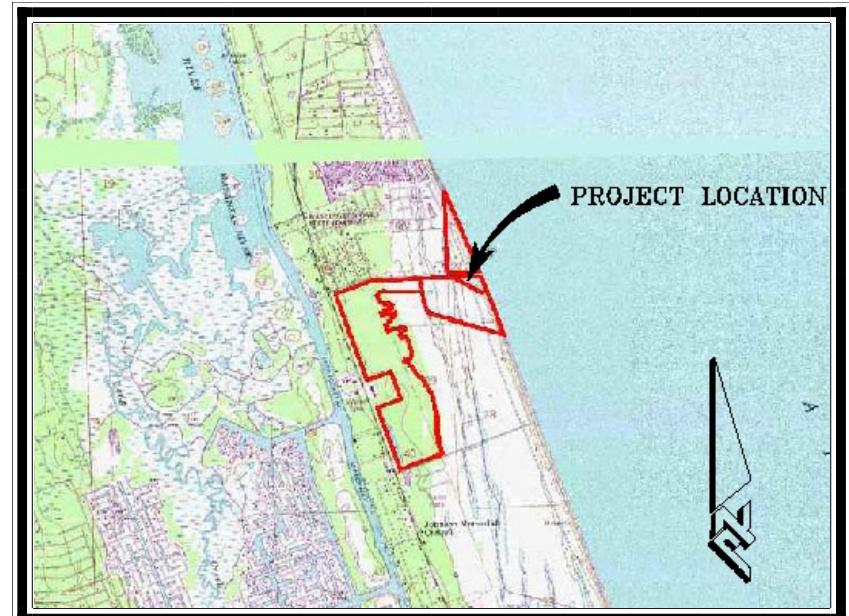
Program: Parks

Project Description:

This planned trail segment will serve to connect the Old Coast Guard Road with the existing unpaved trail which runs from Malacompra Road to 16th Road. A section of "Trail A" will extend across low lying wetland areas by two elevated boardwalks. Project also includes construction of parking area, ADA parking and trail connections to beach dune walkover.

Notes:

- New parking area will provide ADA Parking.
- Trail will provide access to existing dune walkover.



Flagler County Board of County Commissioners

FY 2014-2015

Malacompra Oceanfront Park Improvements
Project #280560

	Total Project Costs	Actuals thru FY2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/307								
Beach Front Parks - DRI	1,007,930	44,281	269,309	694,340				
Total Revenues	1,007,930	44,281	269,309	694,340	-	-	-	-
Expenditures								
Professional Services	48,310	37,560	10,750	-				
Design, Permitting	1,500	1,190	310	-				
Other Contracted Services	2,280	850	1,430	-				
Design/Staff Time	8,500	4,681	3,819	-				
Construction (in-house)	410,000	-	250,000	160,000				
Construction/Staff Time	15,000	-	3,000	12,000				
Construction Elevated Walkways	522,340	-	-	522,340				
Total Expenditures	1,007,930	44,281	269,309	694,340	-	-	-	-
Operating Impact:	Maintenance of trail, boardwalk, parking area and increased park maintenance associated with increased public usage.							
Description:	This planned trail segment will serve to connect the Old Coast Guard Road with the existing unpaved trail which runs from Malacompra Road to 16th Road. A section of "Trail A" will extend across low lying wetland areas by two elevated boardwalks. Project also includes construction of parking area, ADA parking and trail connections to beach dune walkover.							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project Varn Park Improvements

Total Project Cost: \$537,421

Project # 350550

Program: Parks

Project Description:

The design and permitting efforts for this project are to result in the expansion of the vehicle parking area, landscaping and miscellaneous site improvements at Varn Park located adjacent to State Road A1A, north of Flagler Beach. Varn Park currently provides public beach access, restroom facilities, and parking. This park is one of the most popular parks in Flagler County. Completion of this project will alleviate the need to park along the SR A1A roadway.

Notes:

- Permit applications have been submitted to the Department of Environmental Protection of Beaches & Coastal Systems.
- Funding for this project is provided in part by the Florida Department of Transportation and Park Impact Fees - Zone 1.



Flagler County Board of County Commissioners
FY 2014-2015

**Varn Park Improvements - Construction
Project # 350550**

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Cost	Actual thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source / 132								
FDOT - LAP	416,082	39,732	-	376,350				
Impact Fee	71,439	16,339	-	55,100				
General Fund	49,900	-	48,486	49,900				
Total Revenues	537,421	56,071	48,486	481,350	-	-	-	-
Expenditures								
Surveys	13,305	13,305	-	-				
Permits/ Fees	2,800	2,800	-	-				
Staff Time	39,966	39,966	-	-				
Construction	427,864	-	48,486	427,864				
CEI	53,486	-	-	53,486				
Total Expenditures	537,421	56,071	48,486	481,350	-	-	-	-
Operating Impact:	There will be ongoing maintenance of the parking lot and for the dune crossover. There will be a monthly sewer bill due to the sewer connection.							
Description:	Project involves the expansion of the vehicle parking area, landscaping, beach walkover, utility work, driveway connection, restrooms, and miscellaneous site improvements at Varn Park located adjacent to State Road A1A in Flagler County (North Of Flagler Beach). This park currently provides public beach access, restroom facilities, and parking and is among Flagler County's most popular park sites. Completion of this project is expected to relieve some of the demand on the parking area to the south as well as reduce problematic parking along the SR A1A roadway.							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project
SR A1A Landscaping—Island Estates to St. John's County Line Medians

Total Project Cost: \$340,000

Project #401713

Program: Transportation

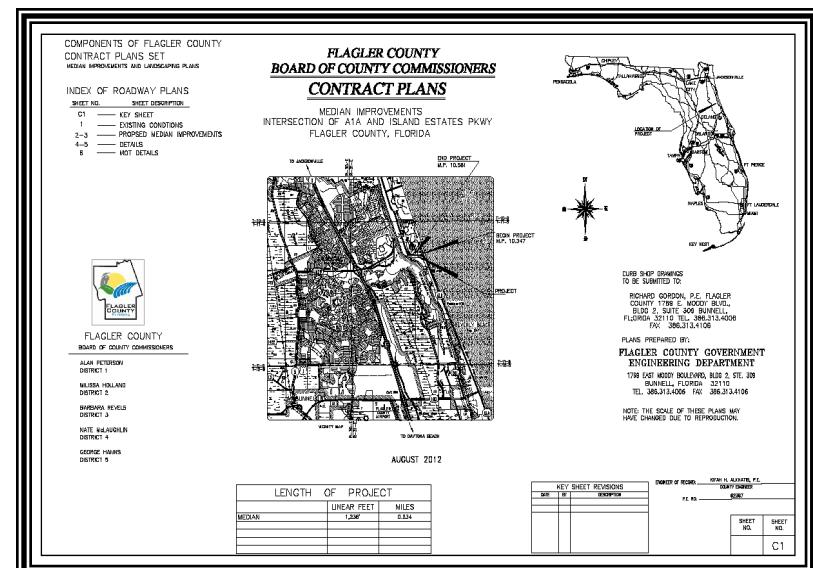
Project Description:

This project is the landscaping of grassy median areas located along the 8.163 miles of SR A1A. These grassy medians begin at the entrance to Island Estates and end at the St. Johns County line.

Improvements to the grassy medians will include the installation of curb and gutter for improved drainage and plant material for beautification.

Notes:

- Installation of curb and gutter improves vehicle safety and improves drainage of the roadway during the rainy season.
- Beautification with plant material along the SR A1A Scenic Corridor.



Flagler County Board of County Commissioners
FY 2014-2015

**SR A1A Landscaping - Island Estates to St John's County Line Medians
Project #401713**

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Cost	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source/112							
FDOT	285,000	-	285,000				
Gas Tax	55,000	13,500	41,500				
Total Revenues	340,000	13,500	326,500	-	-	-	-
Expenditures							
Design (In-House)	15,000	10,000	5,000				
Irrigation	30,000	-	30,000				
Landscaping	285,000	-	285,000				
Staff time	10,000	3,500	6,500				
Total Expenditures	340,000	13,500	326,500	-	-	-	-
Operating Impact:	There will be no ongoing operating impact due to the fact that the Matanzas Shores property owners association will maintain the medians.						
Description:	This project is the landscaping of grassy median areas located along the 8.163 miles of SR A1A. These grassy medians begin at the entrance to Island Estates and end at the St. Johns County line.						
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

Fiscal Year 2014/2015 Capital Project
CR305 Widening & Resurfacing Design & Construction from South of Bridge #734008 to Bridge #734006

Total Project Cost: \$2,304,948

Project # 402590

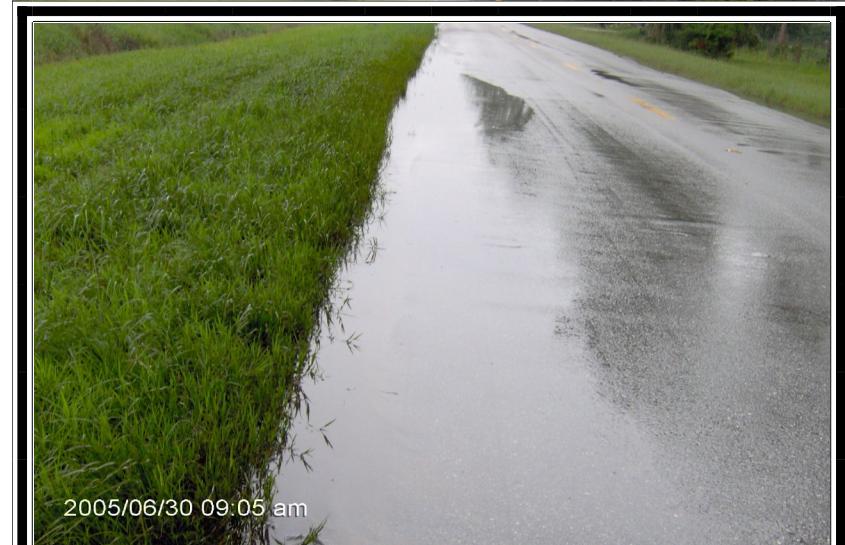
Program: Transportation

Project Description:

Widening of the roadway and replacing the bridges on County Road 305 has been a priority of the county for several years. The roadway is the major north/south connection in western Flagler County. It connects S.R. 100 on the north to U.S. 17 to the south in Seville in Volusia County. The majority of the roadway is only 18 feet wide and regularly traveled by school buses. The lack of shoulders, severe drop offs, narrow lane width and potential for bus versus truck accidents are all major concerns that need to be addressed with roadway improvement. This project would widen and resurface another 2.67 miles South of Bridge of Bridge 734008 to Bridge 734006.

Notes:

- Currently this section of the roadway is 19 feet wide. When complete the roadway will consist of two 12 foot lanes and will be 24 feet wide overall with shoulders.
- Crushed concrete and other material will be used as base with 1.5 inches of asphalt cover for the road surface.
- Road shoulders will be regraded and grassed and existing cross drains will be lengthened or replaced.
- Funding for this project comes from FDOT's Small County Outreach program (SCOP).



Flagler County Board of County Commissioners
FY 2014-2015

CR 305 Widening & Resurfacing from South of Bridge #734008 to Bridge #734006
Project #402590

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source/ 112							
FDOT SCOP Grant 424351-1	2,284,948	10,000	1,187,474	1,087,474			
Gas Tax	20,000	2,000	10,000	8,000			
Total Revenues	2,304,948	12,000	1,197,474	1,095,474	-	-	-
Expenditures							
In-house Design	150,000	10,000	120,000	20,000			
Construction	2,054,948	-	1,027,474	1,027,474			
CEI	80,000	-	40,000	40,000			
Engineering Staff Time	20,000	2,000	10,000	8,000			
Total Expenditures	2,304,948	12,000	1,197,474	1,095,474	-	-	-
Operating Impact:	Impact will be minimal through improvement of existing conditions.						
Description:	This project is the design and construction of the CR305 widening and resurfacing. The section to be widened and resurfaced is located from bridge #734008 to bridge #734006. This section is a portion of the overall plan to upgrade the safety of CR 305. Currently this section of the roadway is 19 feet wide. When complete, the roadway will consist of two lanes 12 foot wide lanes with shoulders. This project is a total of 2.67 miles of resurfacing. FDOT # 424351-1.						
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
CR305 Resurfacing from Bridge #734086 to SR 100**

Total Project Cost: \$2,342,684

Project #402591

Program: Transportation

Project Description:

This project is the resurfacing of CR305 from Bridge #734086 to SR100, totaling 4.64 lane miles.



Flagler County Board of County Commissioners
FY 2014-2015

CR305 Resurfacing from Bridge #734086 to SR 100
Project #402591

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source/112							
FDOT Gas Tax	2,302,684 40,000	1,000 15,000	2,301,684 25,000				
Total Revenues	2,342,684	16,000	2,326,684	-	-	-	-
Expenditures							
Construction Engineering Staff Time	2,301,684 1,000 40,000	- 1,000 15,000	2,301,684 - 25,000				
Total Expenditures	2,342,684	16,000	2,326,684	-	-	-	-
Operating Impact:	There will be no ongoing operating impact as a result of this project that does not currently exist.						
Description:	This project is the resurfacing of CR 305 from Bridge No. 734006 to SR100, totaling 4.64 lane miles.						
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
CR 13 Resurfacing from CR 205 to US 1**

Total Project Cost: \$3,655,973

Project #425590

Program: Transportation

Project Description:

This project is the resurfacing of CR 13 from CR 205 to US 1, totaling 3.11 lane miles.



Flagler County Board of County Commissioners
FY 2014-2015

CR 13 From CR 205 to US 1 Resurfacing
Project # 425590

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source/112							
FDOT Constitutional Gas Tax Fund	3,655,765 208	- 208	242,740 -	3,413,025 -			
Total Revenues	3,655,973	208	242,740	3,413,025	-	-	-
Expenditures							
Design	242,740	-	242,740	-			
Construction	3,413,025	-	-	3,413,025			
Engineering Staff Time	208	208	-	-			
Total Expenditures	3,655,973	208	242,740	3,413,025	-	-	-
Operating Impact:	There will be no operating impact as a result of this project.						
Description:	This project is the resurfacing of CR 13 from CR 205 to US 1, totaling 3.11 lane miles						
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
CR 305 Bridge #734086 Replacement**

Total Project Cost: \$2,915,916

Project # 440656

Program: Transportation

Project Description:

Widening of the roadway and replacing the bridges on County Road 305 has been a priority of the County for several years. The roadway is the major north/south connection in western Flagler County. It connects S.R. 100 on the north to U.S. 17 to the south to Seville in Volusia County. The majority of the roadway is only 18 feet wide and regularly traveled by school buses. The lack of shoulders, severe drop offs, narrow lane width and potential for bus versus truck accidents are all major concerns that need to be addressed with roadway improvements. The FDOT bridge number is 734086.

Notes:

- The new bridge #734086 is the seventh and final bridge to be replaced on CR 305 .
- Funding provided by FDOT and the Constitutional Gas Tax.



Flagler County Board of County Commissioners
FY 2014-2015

**CR 305 Bridge #734086 - Construction
Project #440656**

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/Fund 112								
FDOT LAP Grant	2,840,545	-	95,000	2,745,545				
Constitutional Gas Tax	75,371	39,896	15,475	20,000				
Total Revenues	2,915,916	39,896	110,475	2,765,545	-	-	-	-
Expenditures								
Design	35,344	29,869	5,475	-				
Other - Paint/Bridge Plans	10,027	10,027	-	-				
Construction	2,525,583	-	-	2,525,583				
CEI	314,962	-	95,000	219,962				
Staff Time	30,000	-	10,000	20,000				
Total Expenditures	2,915,916	39,896	110,475	2,765,545	-	-	-	-
Operating Impact:	Impact will be minimal through improvements of existing conditions.							
Description:	This is the seventh bridge identified to be replaced on CR305 located south of new bridge 734085. The bridge being replaced was constructed in 1949 and is 24 feet wide . The new bridge will be 44 feet wide. The project will include related roadway improvements, signalization and guardrail improvements. FDOT #407463-5							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

**Fiscal Year 2014/2015 Capital Project
CR 205 from SR 100 CR 13 Resurfacing**

Total Project Cost: \$1,610,000

Project #441590

Program: Transportation

Project Description:

This project is the resurfacing of CR 13 from CR 205 to US 1, totaling 3.788 lane miles.



Flagler County Board of County Commissioners
FY 2014-2015

**CR 205 from SR 100 CR 13 Resurfacing
Project #441590**

Project Manager: Faith Alkhatib, P.E., Engineering Director

		Total Project Costs	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/112							
FDOT SCOP Grant	1,590,000	232,000	50,000	1,308,000			
Constitutional Gas Tax	20,000	10,000	8,000	2,000			
Total Revenues	1,610,000	242,000	58,000	1,310,000	-	-	
Expenditures							
In-house Design	250,000	200,000	50,000	-			
Construction	1,300,000	-	-	1,300,000			
Engineering Staff Time	40,000	40,000	-	-			
Public Work Staff Time	20,000	2,000	8,000	10,000			
Total Expenditures	1,610,000	242,000	58,000	1,310,000	-	-	
Operating Impact:	There will be no ongoing operating impact as a result of this project that does not currently exist.						
Description:	This project is the resurfacing of CR 13 from CR 205 to US 1, totaling 3.788 lane miles.						
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

**Fiscal Year 2014/2015 Capital Project
CR302 Resurfacing from CR 305 to SR100**

Total Project Cost: \$1,325,945

Project # 446590

Program: Transportation

Project Description:

This project is the design and construction of the CR 302 widening and resurfacing. The section to be widened and resurfaced is located from County Road 305 to State Road 100. Currently this section of roadway is 19 feet wide. When complete, the roadway will consist of two lanes 12 feet wide with shoulders and will be over 26 feet in width. This project is a total of 3.481 miles of resurfacing of two 12 feet wide lanes with shoulders. FDOT #424354-1

Notes:

- Currently this roadway is 19 feet wide. When complete the roadway will consist of two 12 foot lanes and will be 24 feet wide overall with shoulders.
- Crushed concrete and other material will be used as base with 1.5 inches of asphalt cover for the road surface.
- Road shoulders will be regarded, grassed and existing cross drains will be lengthened or replaced.
- Funding for this project comes from FDOT's Small County Outreach Program (SCOP).



Flagler County Board of County Commissioners
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CR 302 Resurfacing from CR 305 to SR 100
Project #446590

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Funding Source/112								
FDOT SCOP Grant	1,325,945	40,530	85,000	1,200,415				
Total Revenues	1,325,945	40,530	85,000	1,200,415	-	-	-	-
Expenditures								
Design (In House)	89,360	14,945	35,000	39,415				
Construction	1,201,000	-	50,000	1,151,000				
CEI (In House)	10,000	-	-	10,000				
Staff time	25,585	25,585	-	-				
Total Expenditures	1,325,945	40,530	85,000	1,200,415	-	-	-	-
Operating Impact:	There will be no ongoing operating impact as a result of this project that does not currently exist.							
Description:	This project is the design and construction of the CR302 resurfacing. The section to be widened and resurfaced is located from County Road 305 to State Road 100. When complete, the roadway will consist of two lanes 12 feet wide with shoulders and will be over 26 feet in width. This project is a total of 3.481 miles of resurfacing of two 12 feet wide lanes with shoulders. FDOT # 424354-1							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project
John Anderson Hwy. SR 100 to Flagler/Volusia Line Resurfacing

Total Project Cost: \$2,100,333

Project #480640

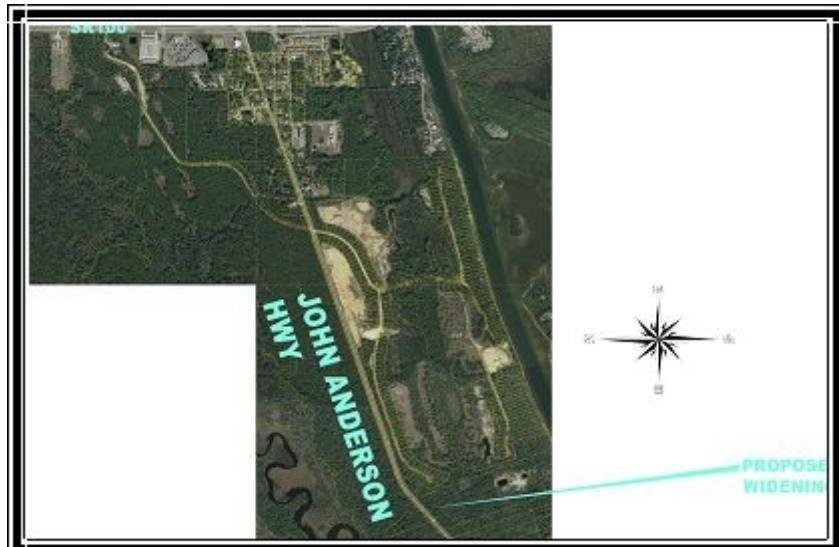
Program: Transportation

Project Description:

This project is the design and construction of the John Anderson Highway resurfacing. John Anderson Highway will be resurfaced from State Road 100 to the Flagler/Volusia county line. This project will result in a total of 3.952 miles of resurfacing of two lanes with shoulders. FDOT Financial Management # 428444-1.

Notes:

- This is a portion of the overall plan to upgrade the safety of County roads.
- The section to be resurfaced between State Road 100 and the Flagler/Volusia county line.
- This project is to be funded by a Florida Department of Transportation Grant.



Flagler County Board of County Commissioners
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John Anderson Hwy. SR100 to Flagler / Volusia Line (Resurfacing)
Project #480640

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/112								
FDOT Grant	1,600,333	45,360	154,640	1,400,333				
Constitutional Gas Tax	500,000	4,771	10,000	485,229				
Total Revenues	2,100,333	50,131	164,640	1,885,562	-	-	-	-
Expenditures								
Design	100,000	45,360	54,640	-				
Construction	1,970,333	-	100,000	1,870,333				
Engineering Staff Time	30,000	4,771	10,000	15,229				
Total Expenditures	2,100,333	50,131	164,640	1,885,562	-	-	-	-
Operating Impact:	Impact will be minimal through improvement of existing conditions.							
Description:	The section to be widened and resurfaced is located from SR 100 to the Flagler/Volusia county line. This is a portion of the overall plan to upgrade the safety of county roads. When complete, the roadway will consist of two lanes 12 feet wide with shoulders and will be over 25 feet in width. This is a total of 3.952 miles of resurfacing. FDOT # 428444-1.							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Fiscal Year 2014/2015 Capital Project Matanzas Woods Interchange Construction

Total Project Cost: \$7,600,000

Project #490211

Program: Transportation

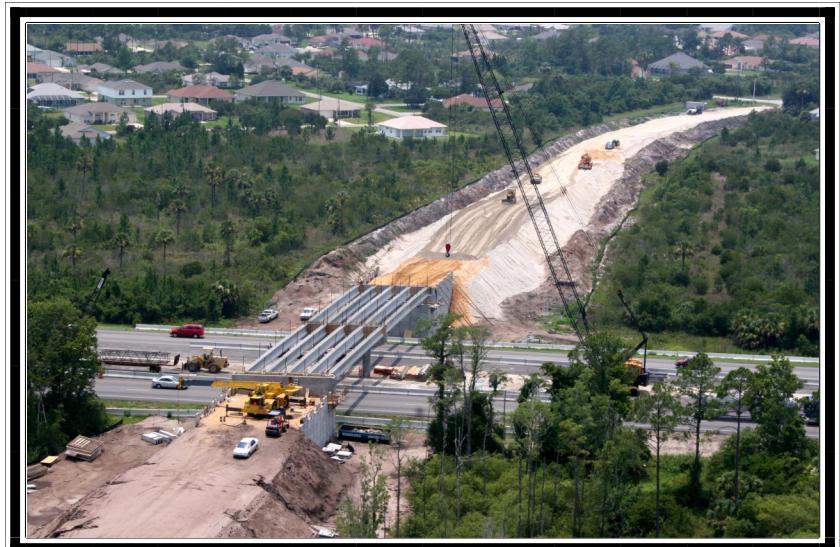
Project Description:

As Flagler County's population approaches 100,000 there is an ever increasing need for a second, and centrally located, I-95 interchange connection. The new interchange would be added to the existing Matanzas Woods overpass. The planning, design and engineering report (PD&E) of the interchange has been completed.

The requirement of a second interchange, in the county's largest city, Palm Coast, is to not only assist in the mitigation of the increasing level of traffic but is a public safety related issue. With an expanding population, evacuations for wildfires and hurricanes will become more complex for this area of the county.

Notes:

- The Matanzas Woods Parkway overpass was constructed several years ahead of the Department of Transportation's schedule by using local transportation impact fees.
- Flagler County opened the overpass to traffic in December of 2006. The FDOT planned to begin construction of the overpass in 2009.
- Inclusion of I-95 Interchange on-ramps in the original construction project would have delayed the completion of the overpass for several years.



Flagler County Board of County Commissioners
FY 2014-2015

Matanzas Woods Interchange Construction
Project #490211

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/130							
FDOT Grant	7,500,000	-	7,500,000				
Transportation Impact Fee-Old	100,000	-	100,000				
Total Revenues	7,600,000	-	7,600,000	-	-	-	-
Expenditures							
Construction	6,521,000	-	6,521,000				
CEI	979,000	-	979,000				
Staff Time	100,000	-	100,000				
Total Expenditures	7,600,000	-	7,600,000	-	-	-	-
Operating Impact:	This project will have no ongoing operational impacts.						
Description:	This project is the construction of an interchange at I-95 and Matanzas Woods Parkway. FDOT # 411959-2.						
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

Fiscal Year 2014/2015 Capital Project Matanzas Woods Interchange Design

Total Project Cost: \$2,865,000

Project #490558

Program: Transportation

Project Description:

As Flagler County's population approaches 100,000 there is an ever increasing need for a second, and centrally located, I-95 interchange connection. The new interchange would be added to the existing Matanzas Woods overpass. The planning, design and engineering report (PD&E) of the interchange is underway.

The requirement of a second interchange, in Palm Coast, is to not only assist the mitigation of the increasing level of traffic but is a public safety related issue. With an expanding population, evacuations for wildfires and hurricanes will become more complex for this area of the county.

Notes:

- The Matanzas Woods Parkway overpass was constructed several years ahead of the Department of Transportation's schedule by using local transportation impact fees.
- Flagler County opened the overpass to traffic in December of 2006. The FDOT planned to begin construction of the overpass in 2009.
- Inclusion of I-95 interchange ramps in the original construction project would have delayed the completion of the overpass for several years.



Flagler County Board of County Commissioners

FY 2014-2015

Matanzas Interchange Design & Mitigation
Project #490558

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/136								
FDOT-TRIP Mitigation	2,100,000	-	764,027	1,335,973				
Trans. Impact Fee-Palm Coast	765,000	422,507	134,002	208,491				
Total Revenues	2,865,000	422,507	898,029	1,544,464	-	-	-	-
Expenditures								
Mitigation Credits	2,100,000	-	764,027	1,335,973				
Design/Plans Up Date	700,000	410,081	119,002	170,917				
Staff Time	65,000	12,426	15,000	37,574				
Total Expenditures	2,865,000	422,507	898,029	1,544,464	-	-	-	-
Operating Impact:	There will be no ongoing operating impact as a result of this project.							
Description:	This is the next phase of the I-95 interchange project following the PD&E.							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

**Fiscal Year 2014/2015 Capital Project
Resurfacing - Old Kings Road South from SR100 to Flagler/Volusia County Line**

Total Project Cost: \$1,620,000

Project #510560

Program: Transportation

Project Description:

This project is the resurfacing of Old Kings Road from the intersection at SR 100 to 2,000 feet from the intersection of Old Dixie Highway.



Flagler County Board of County Commissioners

FY 2014-2015

Resurfacing - Old Kings Road South from SR100 to Flagler/Volusia County Line
Project #510560

Project Manager: Faith Alkhattib, P.E., Engineering Director

	Total Project Cost	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source (112)							
FDOT (SCRAP)	1,600,000	4,000	1,156,000	440,000			
Gas Tax	20,000	2,000	2,000	16,000			
Total Revenues	1,620,000	6,000	1,158,000	456,000	-	-	-
Expenditures							
Design (In-House)	180,000	4,000	162,000	14,000			
Construction	1,380,000	-	966,000	414,000			
CEI (staff time)	40,000	-	28,000	12,000			
Engineering Staff time	20,000	2,000	2,000	16,000			
Total Expenditures	1,620,000	6,000	1,158,000	456,000	-	-	-
Operating Impact:	There will be no ongoing operating impact as a result of this project that does not currently exist.						
Description:							
This project is the resurfacing of Old Kings Road from the intersection at SR100 to 2,000 feet from the intersection of Old Dixie Highway.							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.						

Fiscal Year 2014/2015 Capital Project
Roberts Road Pedestrian/Bicycle Path—SR 100 to Sea Ray Drive

Total Project Cost: \$437,472

Project #535576

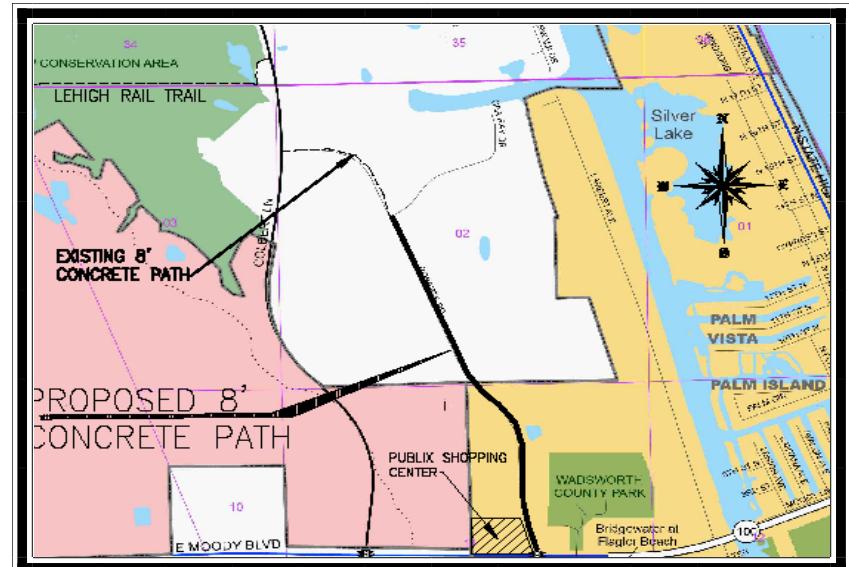
Program: Transportation

Project Description:

This project is part of the County's effort to create an interconnecting pedestrian system throughout the County. The design and construction of this 1.1 mile, eight foot wide sidewalk along Roberts Road will connect the existing sidewalk at Sea Ray Drive to the sidewalk on SR 100. FDOT Financial Management #428040-1.

Notes:

- This project is being done in conjunction with Local and Florida Department of Transportation efforts to create an interconnecting pedestrian system throughout the County.
- Upon construction, the connection will allow residents to travel between Palm Coast and Flagler Beach on a non-vehicular use facility.
- Funding for this project will come from a Florida Department of Transportation Grant.



Flagler County Board of County Commissioners
FY 2014-2015

**Roberts Road Pedestrian/Bicycle Path - SR100 to Sea Ray Drive
Project #535576**

Project Manager: Faith Alkhateeb, P.E., Engineering Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/112								
FDOT Grant	418,000	68,000	100,000	250,000				
Constitutional Gas Tax	19,472	10,472	6,000	3,000				
Total Revenues	437,472	78,472	106,000	253,000	-	-	-	-
Expenditures								
Design	68,000	68,000	-	-				
Construction	350,000	-	100,000	250,000				
Engineering Staff Time	19,472	10,472	6,000	3,000				
Total Expenditures	437,472	78,472	106,000	253,000	-	-	-	-
Operating Impact:	This project will have minimal day-to-day operating impact. Maintenance will be done by County Staff as needed.							
Description:	This project is part of the County's effort to create an interconnecting trail system throughout the county. This eight foot wide sidewalk will begin at Sea Ray Drive and continue south on Roberts Road, connecting to the sidewalk on SR 100. FDOT #428040-1.							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future. Objective F.T.2 Develop, in coordination with neighboring counties, an integrated county-wide bicycle path and trail system.							

**Fiscal Year 2014/2015 Capital Project
SR 100 Landscaping Belle Terre Parkway to US 1**

Total Project Cost: \$627,790

Project #550713

Program: Transportation

Project Description:

This project consists of the design and installation of plant material and an irrigation system along SR 100 from Belle Terre to US 1.

Notes:

- This is a LAP Agreement with FDOT administered by Flagler County on behalf of the City of Bunnell. FDOT #425043-1.



Flagler County Board of County Commissioners
FY 2014-2015

**SR 100 Landscaping Belle Terre Parkway to US 1
Project #550713**

Project Manager: Faith Alkhatib, P.E., Engineering Director

	Total Project Costs	Actuals thru FY 2013	Estimated FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Funding Source/112								
FDOT Grant	587,790	-	150,000	437,790				
Constitutional Gas Tax	40,000	11,868	12,000	16,132				
Total Revenues	627,790	11,868	162,000	453,922	-	-	-	-
Expenditures								
Landscape Installation	587,790	-	150,000	437,790				
Staff Time	40,000	11,868	12,000	16,132				
Total Expenditures	627,790	11,868	162,000	453,922	-	-	-	-
Operating Impact:	This project will have no day-to-day operating impact as it will be maintained by the City of Bunnell.							
Description:	This project consists of design and installation of plant material and irrigation system along SR 100 from Belle Terre to US 1. This is a LAP Agreement with FDOT administered by Flagler County on behalf of the City of Bunnell. FDOT #425043-1							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

**Fiscal Year 2014/2015 Capital Project
CR 2009 from Lake Disston to CR 305**

Total Project Cost: \$1,590,000

Project #TBD

Program: Transportation

Project Description:

The section to be widened and resurfaced is located from CR 2009 from Lake Disston to CR 305. This is a portion of the overall plan to upgrade the safety of county roads. This is a total of 2.091 miles of resurfacing .

Notes:

- FDOT #435302-1



Flagler County Board of County Commissioners
FY 2014-2015

CR2009 from Lake Disston to CR305 (Resurfacing)
Project #TBD

Project Manager: Faith Alkhatib, P.E., Engineering Director

		Total Project Costs		FY 2015	FY 2016	FY 2017	FY 2018	FY2019
Funding Source/112								
FDOT JPA Grant		1,570,000	384,000		1,186,000			
Gas tax		20,000	6,000		14,000			
Total Revenues		1,590,000	390,000		1,200,000	-	-	-
Expenditures								
Design / FDOT JPA		100,000	90,000		10,000			
Construction / FDOT JPA		1,430,000	286,000		1,144,000			
CEI (In House Staff Time)		40,000	8,000		32,000			
Engineering Staff Time		20,000	6,000		14,000			
Total Expenditures		1,590,000	390,000		1,200,000	-	-	-
Operating Impact:	Impact will be minimal through improvement of existing conditions.							
Description:	The section to be widened and resurfaced is located from CR2009 from Lake Disston to CR305. This is a portion of the overall plan to upgrade the safety of county roads. This is a total of 2.091 miles of resurfacing. FDOT # 435302-1.							
Strategic Plan:	Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.							

Flagler County Board of County Commissioners
FY 2014-2015



APPROVED BUDGET FY 2014-2015

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

DETAIL OF CAPITAL OUTLAY

Department	Amount
GENERAL FUND	
Innovation Technology	\$ 155,000
Virtualization	25,000
Data Systems Upgrades	40,000
Backup Software Upgrades	40,000
Disaster Recovery	20,000
Miscellaneous Technology Replacement	30,000
Economic Development	\$ 4,000
Miscellaneous Equipment	4,000
Facilities Management	\$ 36,000
Replacement Computer-Energy Plant Off	1,000
Trailer for Portable Generators (150/80 KW)	7,000
Earth Ground Resistance Tester	4,000
2015 Ford Cargo/Utility Transist Van	24,000
Recreation Facilities	\$ 72,000
80HP Utility Tractor (mow/drag/bucket)	65,000
48" Scag Tigercat	7,000
Library	\$ 6,000
Document Station Envisionware	6,000
Bunnell Library	\$ 2,000
Library Shelving	2,000
Fire/Rescue	\$ 802,000
Fire Engine	439,000
SCBA Bottles (35 per year)	38,000
Ems Cot	6,000
2 Generators	9,000
Training Manikins	10,000
Jaws Of Life	35,000
Trailer	10,000
Bunker Gear	36,000
Ambulance	219,000

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

EMS C Grant		\$ 10,000
EMS Equipment	10,000	
Section 5310 & Shirley Conroy Grant		\$ 400,000
Four Buses @ \$80,000 each	320,000	
One Bus	80,000	
DOJ-Safe Haven Program		\$ 9,047
Misc Equipment	9,047	
Total General Fund		<u>\$ 1,496,047</u>
COUNTY TRANSPORTATION TRUST FUND (102)		
CTT-Road & Bridge		\$ 113,884
2015 John Deere 5100M 4WD Utility Tractor	66,700	
2014 Scag Compact Zero-Turn Riding Mowr	8,000	
2014 Scag Compact Zero-Turn Riding Mowr	8,000	
2014 3/4 Ton Heavy Duty Pickup w/ Tool Body	31,184	
Total County Transportation Trust		<u>\$ 113,884</u>
COURT INNOVATIONS FUND (194)		
Circuit Court Judge		\$ 6,000
Replace 2 laptops	6,000	
State Attorney		\$ 7,000
Scanners	7,000	
Public Defender		\$ 19,700
Four Dell Personal Computer w/ 24" Monitor	4,800	
Five Laptops w/24"Monitor,Dock Stat,Keybrd	9,500	
Three Fujitsu FI-6140Z Scanner	5,400	
Total Court Innovations Fund		<u>\$ 32,700</u>

Flagler County Board of County Commissioners
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EMERGENCY COMMUNICATIONS E911(302)		
E-911		\$ 10,000
Spare Shelf Equipment	10,000	
Total Emergency Communications E-911		<u>\$ 10,000</u>
UTILITIES FUND (404)		
Ocean City		\$ 11,000
10 Grinder Pumps @\$1,100 each	11,000	
Total Utilities Fund		<u>\$ 11,000</u>
TOTAL CAPITAL OUTLAY ALL FUNDS		<u>\$ 1,663,631</u>

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

CAPITAL EQUIPMENT REPLACEMENT PROGRAM

The purpose of this program is to establish a capital equipment plan for the replacement of County vehicles and equipment. The objective is to standardize the capital equipment replacement process in order to create a managed system of purchasing and funding capital equipment, thereby allowing the County to accurately plan and budget for future departmental capital equipment requirements. The listing is broken down by funding source and two categories: major equipment purchases with a value of \$50,000 or greater and minor equipment purchases under \$50,000.

The Capital Equipment Program provides for replacement intervals on an annual basis to reduce capital, operating and maintenance costs in order to maximize the safety and efficiency of the fleet.

The objective of the program is to control the overall cost of operating and maintaining the County fleet of vehicles and equipment; to maintain vehicles and equipment in a manner that extends their useful life; to control the growth in size of the fleet; to standardize the composition of the fleet and equipment; and to accurately budget for maintenance and replacement costs.

This program consists of three plans: short term, mid-term and long range. The short-term plan which consists of the approved purchases in the current budget year and the proposed capital equipment purchases for the upcoming budget year. The mid-term, five-year plan, that rotates through each budget year and seeks to forecast upcoming short-term expenditures. The long-term, master plan, at a minimum, lists every piece of capital equipment by department, the purchase date, purchase price, the current status, and the estimated useful life and replacement cost.

The targeted replacement cycles, in terms of years and miles for the current capital equipment, are as follows:

Description with Age/Miles:

- ❖ *Automobiles* - Sedan 10 years/100,000 miles
- ❖ *Vans* - Cargo 10 years/120,000 miles, *Vans – Passenger* 10 years/100,000 miles
- ❖ *Light Duty Trucks* - Sports Utility, Pickup and 4x4 - 10 years/100,000 miles, *Medium & Heavy Duty Trucks* - 15 years/150,000 miles
- ❖ *Ambulances* – 8 years/100,000 miles
- ❖ *Buses* – 15 years/150,000 miles
- ❖ *Replacement of Fixed, Add-on Equipment* - 10 years, *Miscellaneous Equipment* - By condition

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

CAPITAL EQUIPMENT REPLACEMENT PROGRAM

GENERAL PROCEDURES

- A. Fleet Management office will conduct an annual utilization study of the existing capital equipment. The study will identify vehicles and equipment that meet the minimum replacement criteria.
- B. Based on this study, Fleet Management will initiate the capital equipment request cycle each fiscal year in March. Fleet Management will recommend specific vehicles and equipment for replacement based on factors identified below.
- C. Fleet Management will review recommended capital equipment replacements with Department Heads and will submit a final recommendation to the County Administrator and Financial Services Office for further analysis.

VEHICLE AND EQUIPMENT REPLACEMENT CRITERIA

The criteria that will be used to determine specific annual replacements each fiscal year as part of the budget process is as follows:

- A. Type of equipment: New technology and manpower savings are all considerations for this criteria. Safer equipment may also fall into this category.
- B. Mission/service: New or additional equipment may be needed for new county services/tasks. Also, mission essential vehicles may be given a higher priority.
- C. Maintenance costs: Excessive breakdowns, repairs or proprietary parts may make it no longer feasible (financially or operationally) to retain a certain piece, type or brand of equipment.
- D. Useful life: Safety is a primary concern. Older vehicles present significant challenges to keep operational and acquire parts and may present unique safety issues once past their useful life.
- E. Use of equipment: Under-utilized equipment will be recommended for reassignment, sale or declared surplus/salvage. Heavily used equipment will also be given a higher priority for replacement; i.e., daily use is often more important than monthly, seasonal or sporadic use.
- F. Odometer miles or hours of use: High miles/hours create excessive wear and tear on major system components. Wear and tear of county equipment is a key measure.
- G. Miscellaneous criteria: Safety features, fuel economy and vehicle emission characteristics will be used as additional criteria.
- H. Availability of funds: Monies available each year may make modification of the proposed capital equipment list necessary, even if many of the other criteria are met.

Flagler County Board of County Commissioners
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Captial Equipment Purchases FY 2014-2015

MINOR CAPITAL EQUIPMENT PLAN

Reference Number	Year	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Replacement Cost	Replacement Year	Current Meter Reading	Department	Comments
00000764	2003	CHEVY MALIBU	2003	12,863	10	24,000	2015	63,738	Facilities	Surplus - Blown motor replace w/ transit van custodial
00000883	2004	SCAG WALK BEHIND MOWER	2004	2,750	10	7,000	2015	-	Parks & Recreation	Replace with 48" Scag Tigercat
00000803	2004	Ford F250 3/4 Ton UTILITY BODY	2004	18,881	8	31,184	2015	213,500	Public Works	Replace with Ford F250 tool body and pipe rack
00001028	2009	SCAG MOWER	2009	7,500	7	8,000	2015	-	Public Works	Replace w/ SCAG 52" Compact Zero-Turn
00001029	2009	SCAG MOWER	2009	7,500	7	8,000	2015	-	Public Works	Replace w/ SCAG 52" Compact Zero-Turn
00FCT-75	2007	2007 TURTLE TOP	2008	54,760	7	6,400	2015	177,528	Transportation	*grant match amount only
00FCT-76	2007	CHEVY BUS TURTLE TOP	2008	51,618	7	6,400	2015	202,235	Transportation	*grant match amount only
00FCT-79	2008	CHEVY BUS TURTLE TOP	2008	63,100	8	6,400	2015	164,253	Transportation	*grant match amount only
00FCT-80	2008	CHEVY BUS TURTLE TOP	2008	63,100	8	6,400	2015	172,895	Transportation	*grant match amount only
00FCT-81	2008	CHEVY BUS TURTLE TOP	2008	63,100	8	6,400	2015	191,851	Transportation	*grant match amount only

110,184

MAJOR CAPITAL EQUIPMENT PLAN

Reference	Year	Description	Purchase	Purchase	Estimated Life In	Replacement	Replacement	Current	Department	Comments
00000190	1998	ENGINE 31 - KORONA	1998	99,990	20	439,000	2015	24,840	Fire Rescue	
00000308	1997	JOHN DEERE TRACTOR	1997	18,571	15	65,000	2015	1,343	Parks & Recreation	Replace with 80hp Utility Tractor (mow/drag/bucket)
00000641	2000	TS110 TRACTOR	2000	28,393	15	66,700	2015	5,374	Public Works	Replace w/ JD 5100M 4WD Utility Tractor

570,700

Flagler County Board of County Commissioners
FY 2014-2015

Capital Equipment Purchases FY 2015-2016

MINOR CAPITAL EQUIPMENT PLAN

Reference	Year	Description	Purchase	Purchase	Estimated	Replacement	Replacement	Current	Department	Comments
00000766	2003	Ford F 250 3/4 Ton P/U	2003	18,015	13	30,000	2016	106,803	AG Center	
000004694	1991	GOLF CART	1991	3,100	21	10,000	2016	-	Airport	
00000868	2005	Chevy 1500 1/2 Ton P/U	2005	12,329	7	26,000	2016	179,966	Building	Replace with 1/2 ton pickup 4x4
00000959	2006	CHEVY PICKUP 1500 1/2 TON	2006	13,125	10	26,250	2016	124,878	Building	replace with 1/2 ton pickup 4x4
00000829	2004	Chevy 2500 3/4 Ton P/U	2004	11,946	10	26,000	2016	122,866	Code Enforcement	replace with 1/2 ton pickup 4x4
00000392	1999	GMC SONOMA	1999	12,180	15	25,500	2016	91,200	Facilities	Replace with F250 Utility Body 4x2
00000797	2004	Chevy 2500 3/4 Ton P/u	2004	16,179	9	32,500	2016	96,451	Facilities	Replace with F350 Utility Body 4x4
00000828	2004	3710L 10' MOWER	2005	4,500	7	7,000	2016	-	Facilities	
00000840	2004	UTILITY TRAILER 8ft	2004	1,530	10	6,500	2016	-	Facilities	Replace with 16ft Enclosed Trailer/double axle
00000847	2004	UTILITY TRAILER 8 X 20	2004	3,850	12	6,500	2016	-	Facilities	
00000969	2006	MOWER	2006	5,200	10	8,500	2016	815	Facilities	
00000985	2005	GATOR TX	2006	7,200	10	10,800	2016	1,053	Facilities	
00000932	2006	FORD F150 4X4 1/2 TON	2006	20,998	7	36,000	2016	94,457	Fire Rescue	Operations Chief
00000784	2003	4 WHEELER	2003	5,811	10	9,000	2016	707	Flight Ops	
00000934	2006	FORD F150 4X4 1/2 TON	2006	20,998	6	33,100	2016	107,605	Flight Ops	Replace with F150 Extended Cab with Topper 4x4
00000893	2005	Chevy 1500 1/2 Ton P/U	2005	16,347	10	22,000	2016	101,120	Growth Management	replace with 1/2 ton pickup
00000628	2001	ALAMO 10' BATWING MOWER	2000	6,511	15	15,000	2016	-	Landfill	
00000799	2004	Chevy 1500 1/2 Ton P/U	2004	16,016	10	25,500	2016	143,838	Parks & Recreation	Replace with F250 4X4
00000802	2004	Ford F350 1 Ton P/U	2004	20,378	10	25,500	2016	129,168	Parks & Recreation	Replace with F250 Utility Body 4x2
00000963	2006	BUSH HOG 2610L MOWER	2006	8,500	8	15,000	2016	1,124	Parks & Recreation	
00000327	1998	Chevy S10 Small P/U	1998	11,511	12	25,500	2016	91766	Parks & Recreation	Replace with F250 Utility Body 4x2
00000651	2001	2AXLE ENCLOSED TRAILER	2001	3,775	15	10,000	2016	-	Parks & Recreation	
00000720	2001	JOHN DEERE MOWER	2001	15,463	12	25,000	2016	1,955	Parks & Recreation	Replace with JD 1445/72" Finishing Mower
00000793	2004	Chevy 1500 1/2 Ton P/U	2004	17,340	10	23,000	2016	92,047	Parks & Recreation	
00000812	2004	TORO WORKMAN	2004	9,154	7	4,000	2016	1,131	Parks & Recreation	Replace with Field Groomer Implement
00001019	2009	E350 VAN - INMATE	2009	21,307	6	28,000	2016	85,211	Parks & Recreation	
00006519	2006	TORO GROUNDSMASTER W/BAR	2006	43,009	8	46,000	2016	1,144	Parks & Recreation	
00006717	2006	BUSH HOG TRAILHAND 4400	2006	8,200	10	12,300	2016	-	Parks & Recreation	
00000314	1997	FORD F150 4X4 1/2 TON	1997	21,153	15	24,300	2016	178,265	Public Works	Replace w/ Ford F250 4x4
00000706	2001	Chevy Dump 1 Ton	2001	30,804	20	37,600	2016	46,368	Public Works	Replace w/ Ford F350 1 ton, 2yd dump body
00000715	2002	HD UTILITY TRAILER	2001	2,300	15	10,000	2016	-	Public Works	
00000783	2003	SCAGG MOWER	2003	4,600	8	8,500	2016	-	Public Works	(Defer 2011, 2012)
00000796	2004	CHEVY 2500 3/4 TON P/U	2004	19,000	10	28,000	2016	99,707	Public Works	
00000806	2004	Ford F250 3/4 Ton P/U	2004	19,401	13	28,000	2016	95,733	Public Works	

Flagler County Board of County Commissioners
FY 2014-2015

Captial Equipment Purchases FY 2015-2016

MINOR CAPITAL EQUIPMENT PLAN

00000835	2003	THOMPSON 6TSVE-005 PUMP	2004	17,000	12	24,400	2016	5,611	Public Works	
00000839	2004	DRAGGIN TRAILER	1999	1,530	10	4,000	2016	-	Public Works	(Defer 2011, 2012)
00000904	2005	DISC HARROW MODEL EBH1626	2005	8,800	10	17,000	2016	-	Public Works	
00000908	2005	THOMPSON 6"VAC PUMP	2004	10,000	10	13,000	2016	7,825	Public Works	
00000945	2006	Ford F250 3/4 Ton P/U	2006	20,333	9	32,000	2016	187,499	Public Works	(Defer 2012)
00001046	2009	15ft BUSHOG MOWER	2009	15,000	7	19,500	2016	-	Public Works	
00002352	1989	FORD TRACTOR 3910	1995	15,500	20	44,100	2016	3,382	Public Works	
00FCT-83	2009	CHEVY BUS TURTLE TOP	2009	64,110	8	8,300	2016	151,857	Transportation	

869,150

MAJOR CAPITAL EQUIPMENT PLAN

973,050

Reference	Year	Description	Purchase	Purchase	Estimated	Replacement	Replacement	Current	Department	Comments
00000660	2001	STERLING DUMP	2001	61,085	12	97,700	2016	163,368	Facilities	Replace with 12YD Dump Truck
00000930	1999	ATTACK 41 - HAMMOCK	1999	35,761	25	82,000	2016	22,140	Fire Rescue	F550 4X4 1 TON
00000914	2006	RESCUE - SPARE	2006	142,000	7	255,000	2016	160,103	Fire Rescue	
00001036	2009	RESCUE 22 - PALM COAST	2009	149,000	6	255,000	2016	148,916	Fire Rescue	
00000379	1999	TRASH TRUCK	1999	65,649	10	150,000	2016	115,651	Public Works	Replace with Freightliner Grapple Truck 28yd
00000657	2001	STERLING DUMP	2001	61,085	12	93,000	2016	165,102	Public Works	GVWR
00000658	2001	STERLING DUMP	2001	61,085	11	93,000	2016	182,843	Public Works	GVWR
00000704	2001	TRACTOR	2001	27,617	15	66,700	2016	7,514	Public Works	Replace w/ JD 5100M 4WD Utility Tractor
00000652	2001	GOOSE NECK TRAILER	2001	46,067	15	100,000	2016	-	Public Works	
00000815	2005	STERLING DUMP	2005	55,000	10	94,800	2016	209,820	Public Works	

1,287,200

Flagler County Board of County Commissioners
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Captial Equipment Purchases FY 2016-2017

MINOR CAPITAL EQUIPMENT PLAN

Reference	Year	Description	Purchase	Purchase	Estimated	Replacement	Replacement	Current	Department	Comments
00000762	2003	FORD EXPLORER XLT 4X4	2003	25,648	11	30,000	2017	79,472	Administration	
00000997	2007	MOWER	2007	2,500	10	4,877	2017	837	Airport	
00000869	2005	Chevy 1500 1/2 Ton P/U	2005	16,695	11	25,000	2017	77,914	Code Enforcement	replace with 1/2 ton pickup
00000935	2006	FORD F150 4X4 1/2 TON	2006	20,998	8	40,000	2017	67,659	Emergency Management	
00000846	2004	2004 CROWN VICTORIA	2004	20,795	11	45,000	2017	64,752	Emergency Services	
00000412	2000	DODGE 1500 1/2 Ton P/U	2000	13,725	16	26,250	2017	66,987	Engineering	replace with 1/2 ton pickup 4x4
00000892	2002	CHEVY BLAZER	2002	12,369	15	26,250	2017	78,000	Engineering	
00000979	2008	FORD F250 4X2 3/4 TON P/U	2007	20,166	10	32,000	2017	53,588	Facilities	
00000989	2007	48in TURF TIGER	2007	5,268	10	12,000	2017	5,853	Facilities	
00000990	2007	48in TURF TIGER	2007	5,268	10	12,000	2017	493	Facilities	
00000994	2007	48in TURF TIGER	2007	5,268	10	12,000	2017	354	Facilities	
00000975	2007	FORD F-150 4X4 1/2 TON	2007	22,435	10	36,000	2017	75,505	Fire Rescue	Battalion
00000792	2004	JEEP LIBERTY SPORT	2003	17,415	13	30,000	2017	59,523	Information Technology	
00000970	2007	RANGER 4X4 SMALL P/U	2007	13,608	10	20,500	2017	65,284	Parks & Recreation	
00000982	2008	FORD F-250 SERVICE BODY	2007	23,807	10	36,000	2017	57,602	Parks & Recreation	
00000926	2006	FORD F550 DUMPTRUCK	2006	32,561	10	49,000	2017	50,077	Parks & Recreation	
00001004	2006	CHALLENGER MT275B	2007	21,478	10	33,000	2017	768	Parks & Recreation	
00001057	2009	48in MOWER	2009	6,505	8	7,000	2017	402	Parks & Recreation	
00001058	2009	48in MOWER	2009	6,505	8	7,000	2017	349	Parks & Recreation	
00001059	2009	48in MOWER	2009	6,505	8	7,000	2017	343	Parks & Recreation	
00001022	2009	48in TURF TIGER	2009	5,200	8	6,528	2017	135	Parks & Recreation	
00001023	2009	48in TURF TIGER	2009	5,200	8	6,528	2017	98	Parks & Recreation	
00001021	2009	72in MOWER	2009	19,500	8	25,000	2017	-	Parks & Recreation	
00000844	2004	DODGE STRATUS	2004	13,524	13	23,000	2017	66,643	Senior Services	
00000867	2005	FORD FREESTAR VAN	2005	15,050	11	23,000	2017	63,298	Senior Services	
00FCT-85	2009	CHEVY C4500 BUS	2009	75,854	8	8,800	2017	90,638	Transportation	
00FCT-86	2009	CHEVY C4500 BUS	2009	74,949	8	8,800	2017	75,346	Transportation	
00FCT-87	2009	CHEVY C4500 BUS	2009	74,949	8	8,800	2017	71,803	Transportation	
00FCT-21	2007	CHEVY MALIBU	2007	13,554	11	3,520	2017	63,210	Transportation	

604,853

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Captial Equipment Purchases FY 2016-2017

MAJOR CAPITAL EQUIPMENT PLAN

Reference Number	Year	Description	Purchase Year	Purchase Cost	Estimated Life In Years	Replacement Cost	Replacement Year	Current Meter Reading	Department	Comments
00000741	2001	ENGINE - SPECIAL OPS/TRT	2001	194,643	20	458,000	2017	51,924	Fire Rescue	Technical Rescue Equipment
00000713	2002	TANKER 31 - KORONA	2002	176,434	15	260,000	2017	16,809	Fire Rescue	
00000929	1999	ATTACK 81 - RIMA RIDGE	1999	35,760	25	88,000	2017	11,380	Fire Rescue	F550 4X4 1 TON
00000389	1999	STERLING TRACTOR	1999	80,034	15	86,500	2017	93,444	Public Works	
00000374	1999	STERLING TRACTOR	1998	66,711	18	86,500	2017	79,774	Public Works	
00000816	2005	STERLING DUMP	2004	59,431	12	85,994	2016	178,401	Public Works	
00000658	2001	STERLING DUMP	2001	61,085	11	85,994	2016	176,771	Public Works	
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1,150,988										

Flagler County Board of County Commissioners
FY 2014-2015

Capital Equipment Purchases FY 2017-2018

MINOR CAPITAL EQUIPMENT PLAN

Reference	Year	Description	Purchase	Purchase	Estimated	Replacement	Replacement	Current	Department	Comments
609	2003	2003 HAULMARK TRAILER	2003	7,000	15	9,000	2018	-	Emergency Services	
00000976	2008	FORD ESCAPE	2008	17,280	10	26,000	2018	72,512	Facilities	
00001010	2008	FORD E350 VAN	2008	21,020	10	25,500	2018	63,186	Facilities	
00000984	2007	FORD E350 VAN 1 Ton VAN	2007	18,364	11	35,000	2018	51,572	Facilities	
00000765	2003	CHEVY MALIBU	2003	12,863	15	25,000	2018	44,345	Facilities	
00000795	2004	Chevy 1500 1/2/ Ton P/U	2004	13,041	12	37,000	2018	76,319	Fire Rescue	Fire Inspector
00001024	2009	COMPACT PICKUP	2009	16,769	9	19,500	2018	50,536	Parks & Recreation	
00000962	2006	JOHN DEERE 1435 MOWER	2006	15,325	8	22,000	2018	1,124	Parks & Recreation	
881	2004	DEERE LIFT ROTARY MOWER	2004	1,832	10	4,000	2018	-	Parks & Recreation	
00001018	2009	E350 VAN - INMATE	2009	33,356	6	28,000	2018	50,328	Public Works	
00000912	2005	BUSH HOG SIDE MOWER	2005	9,600	13	12,500	2018	1,557	Public Works	
00000843	2004	DODGE STRATUS 2004	2004	13,524	14	21,000	2018	63,792	Senior Services	
00FCT-88	2010	CHEVY C4500 BUS	2010	65,880	8	9,000	2018	87,256	Transportation	
00FCT-89	2010	DODGE CARAVAN	2010	40,868	8	5,000	2018	19,355	Transportation	
00000944	2006	Ford F250 3/4 Ton P/U	2006	20,970	11	45,000	2018	75,770	Utilities	

323,500

MAJOR CAPITAL EQUIPMENT PLAN

Reference	Year	Description	Purchase	Purchase	Estimated	Replacement	Replacement	Current	Department	Comments
00001034	2009	RESCUE 11 - FLAGLER BEACH	2009	149,000	6	265,000	2018	94774	Fire Rescue	
00001088	2011	RESCUE 21 - PALM COAST	2010	171,500	6	265,000	2018	80467	Fire Rescue	
00000772	2003	CATERPILLAR 950G LOADER	2003	150,810	15	250,000	2018	11,265	Parks & Recreation	
00000943	2007	STERLING DUMP	2006	66,981	12	100,000	2018	157,947	Public Works	

880,000

Flagler County Board of County Commissioners
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Capital Equipment Purchases FY 2018-2019

MINOR CAPITAL EQUIPMENT PLAN

Reference	Year	Description	Purchase	Purchase	Estimated	Replacement	Replacement	Current	Department	Comments
00000412	2000	DODGE 1500 1/2 Ton P/U	2000	13,725	16	26,250	2019	72,425	Engineering	replace with 1/2 ton pickup 4x4
00000817	2004	TS100A TRACTOR	2004	20,000	15	44,100	2019	1,293	Facilities	
00000978	2008	FORD F250 4X2 3/4 TON P/U	2007	20,166	12	32,000	2019	38,405	Facilities	
00000980	2008	FORD F250 4X2 3/4 TON P/U	2007	20,166	12	32,000	2019	43,238	Facilities	
00001031	2009	E350 VAN - INMATE	2009	21,707	10	25,500	2019	47,331	Facilities	
00001037	2009	BUSHHOG 4430 4X4	2009	10,150	10	13,100	2019	50	Fire Rescue	
00001061	2010	3/4 TON PICKUP 4X4 (F250)	2010	25,992	10	29,500	2019	29,601	General Services	
00000823	2004	NEW HOLLAND TN65	2004	24,977	15	44,100	2019	932	Parks & Recreation	
00000879	2004	AOK TANDEM TRAILER 16ft	2004	4,655	15	10,000	2019	-	Parks & Recreation	
00000926	2006	FORD F550 DUMPTUCK	2006	32,561	10	49,000	2019	54,642	Parks & Recreation	
00000970	2007	RANGER 4X4 SMALL P/U	2007	13,608	10	20,500	2019	72,472	Parks & Recreation	
00001020	2009	UTILITY CART	2009	10,052	10	12,052	2019	245	Parks & Recreation	
00001062	2010	3/4 TON PICKUP 4X4 (F250)	2009	18,309	10	22,500	2019	21,107	Parks & Recreation	
00006716	2006	BRI-MAR EH820-10 TRAILER	2006	4,759	13	7,140	2019	-	Parks & Recreation	
00000798	2004	CHEVY 2500 3/4 TON P/U	2004	16,736	15	28,000	2019	57,615	Public Works	
00000818	2004	TS-100A	2004	21,900	15	44,100	2019	5,865	Public Works	
00001018	2009	E350 VAN - INMATE	2009	33,356	6	28,000	2019	56,334	Public Works	
00001027	2009	3/4 TON PICKUP 4X4 (F250)	2009	24,710	10	27,500	2019	93,367	Public Works	
00FCT-21	2007	CHEVY MALIBU	2007	13,554	11	3,520	2019	67,574	Transportation	
00FCT-52	2006	FORD TAURUS	2006	12,184	10	3,360	2019	55,736	Transportation	
00FCT-90	2011	CHEVY C4500 BUS 23FT	2011	74,615	8	8,500	2019	62660	Transportation	
00FCT-91	2011	CHEVY C4500 BUS 23FT	2011	74,615	8	8,500	2019	72,640	Transportation	
00FCT-92	2011	CHEVY C4500 BUS 23FT	2011	74,615	8	8,500	2019	77,892	Transportation	

527,722

MAJOR CAPITAL EQUIPMENT PLAN

Reference	Year	Description	Purchase	Purchase	Estimated	Replacement	Replacement	Current	Department	Comments
00000395	1998	ENGINE 71 - ST JOHNS PARK	1999	102,000	20	476,000	2019	22,517	Fire Rescue	
00000740	2002	ATTACK 51 - ESPANOLA	2001	61,284	25	95,000	2019	22,329	Fire Rescue	F550 4X4 1 TON
00000772	2003	CATERPILLAR 950G LOADER	2003	150,810	15	250,000	2019	11,265	Parks & Recreation	
00000943	2007	STERLING DUMP	2006	66,981	12	100,000	2019	177,359	Public Works	

921,000

Pay Classification System - BOCC Only

PAY CLASSIFICATION SYSTEM

<u>HOURLY</u> (NON-EXEMPT)	ANNUAL SALARY	HOURLY SALARY
PAY GRADE 28		
Custodian I	\$19,697.60	\$9.47
Library Clerk	-	-
Transportation Driver	\$30,846.40	\$14.83
Transportation Driver – On Call		
19 Hour Transportation Driver		
PAY GRADE 29		
Custodian II	\$20,612.80	\$9.91
Custodian/Maintenance Technician	-	-
Maintenance Technician I	\$32,406.40	\$15.58
Parks Ranger I		
PAY GRADE 30		
Adult Day Care Certified Nurses Asst. (CNA-CS)	\$21,611.20	\$10.39
Adult Day Care Certified Nurses Asst. -On Call	-	-
Equipment Operator I	\$33,841.60	\$16.27
Head Custodian		
Library Assistant I		
Maintenance Technician II		
Recreation Leader		
Senior Meals & Recreation Assistant		
Staff Assistant II		
PAY GRADE 31		
Household Hazardous Waste Technician	\$22,692.80	\$10.91
Parks Ranger II	-	-
PAY GRADE 32		
Airport Attendant	\$23,753.60	\$11.42
Case Coordinator	-	-
	\$37,169.60	\$17.87

Flagler County Board of County Commissioners
FY 2014-2015

	ANNUAL SALARY		HOURLY SALARY		
Equipment Operator II					
Library Assistant II					
Parks Ranger III					
Service Writer/Parts Coordinator					
Tradesworker I					
Transportation Dispatch Clerk					
Transportation On Call Dispatcher					
PAY GRADE 33	\$24,918.40	-	\$11.98	-	\$18.78
Family Consumer Science Assistant					
Mechanic I					
Recreation Supervisor					
Staff Assistant III					
HOURLY					
(NON-EXEMPT)					
PAY GRADE 34	\$26,104.00	-	\$12.55	-	\$19.66
Accounting Clerk					
Equipment Operator III					
Service Mechanic					
Tradesworker II					
PAY GRADE 35	\$27,684.80	-	\$13.31	-	\$20.85
Central Permitting Technician					
Crew Leader I					
Senior Meals & Recreation Manager					
Veteran Services Counselor					
PAY GRADE 36	\$28,724.80	-	\$13.81	-	\$21.64
E-911 Data Base Specialist					
Emergency Management Technician					
Mechanic II/Service Advisor					
Program Coordinator					
Property Control Agent					
Staff Assistant IV					

Flagler County Board of County Commissioners
FY 2014-2015

	ANNUAL SALARY	HOURLY SALARY
PAY GRADE 37	\$31,179.20 - \$48,859.20	\$14.99 - \$23.49
Drug Court Coordinator		
Tradesworker III		
Utility Systems Operator		
Utility Systems Technician		
Water & Environmental Program Coordinator		
PAY GRADE 38	\$31,595.20 - \$49,483.20	\$15.19 - \$23.79
Solid Waste Inspector		
Teen Court Coordinator		
PAY GRADE 39	\$33,030.40 - \$51,750.40	\$15.88 - \$24.88
Code Enforcement Inspector		
Drafter/CAD Technician		
Equipment Operator IV		
IT Specialist		
Land Development Technician		
Mechanic II		
Mechanic II EVT		
Mechanic II TVT		
Tradesworker IV		
PAY GRADE 40	\$34,569.60 - \$54,163.20	\$16.62 - \$26.04
Development Inspector		
Engineering Inspector		
<u>HOURLY</u>		
(NON-EXEMPT)		
PAY GRADE 41	\$35,464.00 - \$55,577.60	\$17.05 - \$26.72
Building Inspector II		
HVAC Technician		
Legal Assistant		
Mechanic III		
Senior Legal Assistant		

Flagler County Board of County Commissioners
FY 2014-2015

	ANNUAL SALARY		HOURLY SALARY	
PAY GRADE 42	\$36,316.80	-	\$17.46	-
Chief of Trades		\$56,888.00		\$27.35
PAY GRADE 44	\$41,891.20	-	\$20.14	-
Adult Day Care Coordinator Substitute	\$65,603.20		\$31.54	
Adult Day Care Program Manager				
Adult Day Care Program Manager Substitute				
Senior Building Inspector				
Senior Chief of Trades				
PAY GRADE 45	\$47,798.40	-	\$22.98	-
Plans Examiner Building	\$74,838.40		\$35.98	
<u>EMERGENCY SERVICES</u>	Negotiable			
PAY GRADE 300				
Medical Director				
PAY GRADE 301	\$32,411.60	-	\$10.84	-
EMT	\$52,833.30		\$17.67	
PAY GRADE 302	\$33,966.40	-	\$11.36	-
Firefighter/EMT 56 hour	\$55,524.30		\$18.57	
Firefighter/EMT/Lieutenant				
PAY GRADE 303	\$34,983.00	-	\$11.70	-
Paramedic-56 hour	\$57,109.00		\$19.10	
Firefighter/EMT/Captain				
PAY GRADE 304	\$31,395.00	-	\$10.50	-
Fire Rescue/Paramedic/Lieutenant	\$49,095.80		\$16.42	
PAY GRADE 305	\$32,262.10	-	\$10.79	-
Fire Rescue/Paramedic/Captain	\$50,770.20		\$16.98	
PAY GRADE 400	\$41,620.80	-	\$13.92	-
F/R Firefighter/Paramedic	\$65,211.90		\$21.81	

Flagler County Board of County Commissioners
FY 2014-2015

	ANNUAL SALARY			HOURLY SALARY		
PAY GRADE 401	\$42,966.30	-	\$67,185.30	\$14.37	-	\$22.47
F/R Firefighter/Paramedic Lieutenant						
PAY GRADE 402	\$44,162.30	-	\$69,248.40	\$14.77	-	\$23.16
F/R Firefighter/Paramedic Captain						
<u>PROFESSIONAL</u>						
(EXEMPT)						
PAY GRADE 99	\$16,494.40	-	\$27,289.60	\$7.93	-	\$13.12
4-H Agent I						
PAY GRADE 100	\$27,310.40	-	\$42,827.20	\$13.13	-	\$20.59
County Extension Director						
Pretrial Services Officer						
Safe Haven Program Coordinator						
Title III Services Case Manager						
Transportation Coordinator						
PAY GRADE 101	\$32,864.00	-	\$51,500.80	\$15.80	-	\$24.76
4-H Youth Agent						
Administrative Assistant						
Economic Opportunity Administrative Assistant						
Emergency Management Planner						
Emergency Preparedness Mitigation Planner						
Horticulture Agent I						
Human Services Case Manager						
Land Manager Coordinator						
Librarian I						
Parks & Recreation Supervisor I						
Senior Services Case Manager						
Procurement Analyst						
PAY GRADE 102	\$36,067.20	-	\$56,534.40	\$17.34	-	\$27.18
Accountant I						
Agriculture Agent II						
Librarian II						

Flagler County Board of County Commissioners
FY 2014-2015

	ANNUAL SALARY	HOURLY SALARY
Parks & Recreation Manager		
Parks & Recreation Supervisor II		
Planner I		
Public Works Supervisor II		
Transportation Manager		
PAY GRADE 103	\$39,561.60	\$19.02
-	-	-
Benefits and Wellness Manager	\$61,984.00	\$29.80
Budget Analyst		
Code Enforcement Supervisor/Inspector		
E 911 GIS Specialist		
E911 Coordinator		
Economic Opportunity Administrative Coordinator		
Executive Assistant		
Executive Assistant to the County Administrator		
Financial Management Coordinator		
Fire Marshall		
Fleet Services Coordinator		
GIS Coordinator		
Growth Management Coordinator		
Human Services Program Manager		
IT Coordinator		
Paralegal		
Senior Procurement Analyst		
Senior Services Program Manager		
SHIP Administrator		
Special Projects Coordinator		
Utility Services Coordinator		
Video Production Coordinator		

PROFESSIONAL
(EXEMPT)

PAY GRADE 104	\$43,451.20	\$20.89	\$32.71
-	-	-	-
Development Engineering Technician			
Development Review Planner III			

Flagler County Board of County Commissioners
FY 2014-2015

	ANNUAL SALARY		HOURLY SALARY		
Public Lands and Natural Resources Manager					
Fire Rescue Training Officer					
Technology Applications Manager-IT CAD					
Assistant Road and Bridge Manager					
Senior Special Projects Coordinator					
PAY GRADE 105	\$47,715.20	-	\$22.94	-	\$35.96
Chief Building Inspector/Fire Inspector I					
Development Engineer					
General Services Assistant Director					
IT Operations Chief					
Project Manager					
Project Administrator					
Senior Budget Analyst					
PAY GRADE 106	\$52,374.40	-	\$25.18	-	\$39.46
Chief Pilot					
Public Safety Emergency Manager-title change					
Helicopter Pilot					
Road & Bridge Manager					
<u>MANAGEMENT</u>					
(EXEMPT)					
PAY GRADE 503	\$39,187.20	-	\$18.84	-	\$29.51
Veteran's Services Officer					
PAY GRADE 506	\$43,014.40	-	\$20.68	-	\$32.39
Communications Manager					
PAY GRADE 512	\$51,875.20	-	\$24.94	-	\$39.06
Flight Operations Chief					
Library Director					
Purchasing Manager					
PAY GRADE 514	\$54,995.20	-	\$26.44	-	\$41.40
Budget Manager					
Deputy Fire Rescue Chief					

Flagler County Board of County Commissioners
FY 2014-2015

ANNUAL SALARY

HOURLY SALARY

MANAGEMENT

(EXEMPT)

PAY GRADE 515

Assistant Public Works Director/Assistant County
Engineer
Social Services Director

\$56,971.20 - \$89,232.00

\$27.39 - \$42.90

PAY GRADE 517

Airport Director
Community Services Director
Fire Rescue Chief
General Services Director
Innovation Technology Director-added
Planning Director

\$60,736.00 - \$95,160.00

\$29.20 - \$45.75

PAY GRADE 519

Chief Building Official/Fire Inspector I
Emergency Services Director
Growth Management Director

\$64,500.80 - \$101,025.60

\$31.01 - \$48.57

PAY GRADE 521

Deputy County Administrator
Deputy County Attorney
Economic Development Executive Director
Financial Services Director
Public Works Director/County Engineer

\$73,465.60 - \$120,000.00

\$35.32 - \$57.69

Determined by the Board of County Commissioners

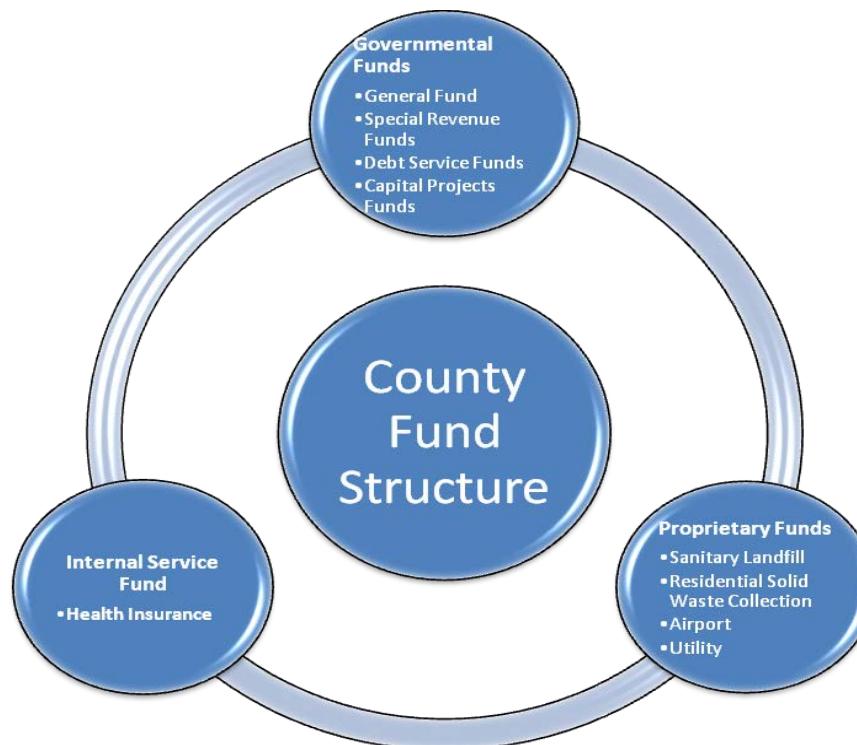
PAY GRADE 550

County Administrator
County Attorney

Flagler County BOCC - Fund Structure

Flagler County Board of County Commissioners
FY 2014-2015

CLASSIFICATION OF FUNDS



Generally accepted accounting principles (GAAP) provide for the following fund types used by Flagler County.

Governmental Funds: Governmental Funds are used to account for tax-supported (governmental) activities. See Section 2 and Section 3 for General Fund, Section 5 for a portion of the Special Revenue Funds with the operating nature ones located within Section 4. Section 6 will display the county's debt service funds.

Proprietary Funds: Funds in this category are used to account for a government's business-type activities, see Section 4. This relates specifically to funds, which are supported by fees and charges.

Internal Service Fund: A fund that accounts for financing of goods or services provided by the department or agency to other departments or agencies of the governmental unit or other governmental units, on a cost reimbursement basis. Section 4 contains the Health Insurance Fund.

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

CLASSIFICATION OF FUNDS

Section 218.33, Florida Statutes (F.S.), states that the Department of Banking and Finance "...shall make such reasonable rules and regulations regarding uniform accounting practices and procedures by local governmental entities in the state, including a uniform classification of accounts, as it considers necessary to assure the use of proper accounting and fiscal management techniques by such units." The Department of Banking and Finance developed the Uniform Accounting System of Accounts to be used as the standard for recording and reporting financial information to the State of Florida.

In accordance with generally accepted principles, governmental accounting systems are organized and operated on a fund basis. However, due to the inflexibility, complexity and expense involved in the administration of a large number of funds, only a minimum number consistent with legal and operational requirements are established by the local government.

The classification of funds shown below is required to be used by all reporting entities.

FUND GROUPS

GOVERNMENTAL FUND TYPES

- 001 General Fund. All financial resources except those required to be accounted for in another fund.
- 100 Special Revenue Funds- Account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.
- 200 Debt Service Funds- Account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- 300 Capital Projects Funds-Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

PROPRIETARY FUND TYPES

- 400 Enterprise Funds-Account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
- 500 Internal Service Funds-Account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Flagler County Board of County Commissioners
FY 2014-2015

CLASSIFICATION OF FUNDS

REVENUE ACCOUNTS

Revenues of a local government should be classified by fund and source to provide the information necessary to prepare and control the budget, record the collection of revenues, prepare financial statements and schedules, and prepare financial statistics.

The Uniform Accounting System provides a revenue code consisting of nine digits: the first three identify the fund and the following six are used for more specific identification.

Fund identification (special revenue fund)

1 0 1 - 0 0 0 0 - 3 3 1 . 0 0 - 0 0
↑ ↑
Department Code (revenue and expenditure) Revenue Classification Code

3XX.XXX REVENUE

31X.XXX Taxes
311.0 Ad Valorem Taxes
312.XXXSales, Use and Fuel Taxes
313.XXXFranchise Fees
314.XXXUtility Service Taxes
319.000 Other Taxes

32X.XXX Licenses and Permits
321.000 Occupational Licenses
322.000 Building Permits
329.000 Other Licenses, Fees, and Permits

33X.XXX Intergovernmental Revenue
331.XXXFederal Grants
334.XXXState Grants
335.XXXState Shared Revenues
336.000 State Payments in Lieu of Taxes
337.XXXGrants from other Local Units
338.000 Shared Revenues from other Local Units
339.000 Payments from other Local Units in Lieu of Taxes

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

CLASSIFICATION OF FUNDS

34X.XXX Charges for Services

- 341.XXXGeneral Government
- 342.XXXPublic Safety
- 343.XXXPhysical Environment
- 344.XXXTransportation
- 345.XXXEconomic Environment
- 346.XXXHuman Services
- 347.XXXCulture/Recreation
- 348.XXXCourt-Related Revenues
- 349.000 Other Charges for Services

35X.XXX Fines and Forfeitures

36X.XXX Miscellaneous Revenues

- 361.100 Interest and Other Earnings
- 362.000 Rents and Royalties
- 363.000 Special Assessments/Impact Fees
- 364.000 Disposition of Fixed Assets
- 365.000 Sales of Surplus Materials and Scrap
- 366.000 Contributions and Donations from Private Sources
- 367.000 Gain or Loss on Sale of Investments
- 368.000 Pension Fund Contributions
- 369.000 Other Miscellaneous Revenues

38X.XXX Other Sources

- 381.000 Interfund Transfer
- 382.000 Contributions from Enterprise Operations
- 383.000 Installment Purchases Proceeds/Capital Lease
- 384.000 Debt Proceeds
- 385.000 Proceeds of Refunding Bonds
- 386.XXXTransfer from Constitutional Fee Officers
- 389.XXXNonoperating Sources
- 390.000 Depreciation on Fixed Assets Acquired with Contributed Capital

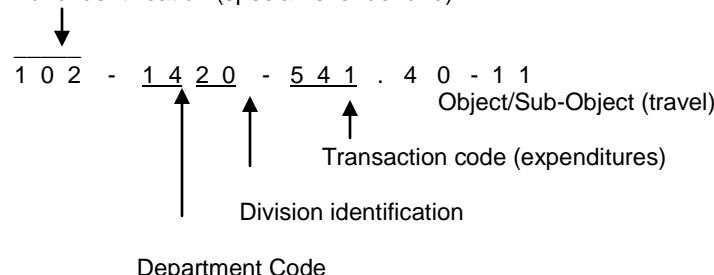
**Flagler County Board of County Commissioners
FY 2014-2015**

CLASSIFICATION OF FUNDS

EXPENDITURE/EXPENSE ACCOUNTS

Expenditures are defined in a governmental fund accounting context as all decreases in fund net assets – for current operations, capital outlay, or debt service – except those arising from operating and residual equity transfer to other funds.

Fund identification (special revenue fund)



Department Code

Transaction Code:

51X.XX General Government Services (noncourt-related)

- | | |
|-------|-------------------------------------|
| 511.0 | Legislative |
| 512.0 | Executive |
| 513.0 | Financial and Administrative |
| 514.0 | Legal Counsel |
| 515.0 | Comprehensive Planning |
| 517.0 | Debt Service Payments |
| 518.0 | Pension Benefits |
| 519.0 | Other General Governmental Services |

52X.XX Public Safety

- | | |
|-------|--|
| 521.0 | Law Enforcement |
| 522.0 | Fire Control |
| 523.0 | Detention and/or Correction |
| 524.0 | Protective Inspections |
| 525.0 | Emergency and Disaster Relief Services |
| 526.0 | Ambulance and Rescue Services |
| 527.0 | Medical Examiners |
| 528.0 | Consumer Affairs |

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

CLASSIFICATION OF FUNDS

529.0 Other Public Safety

53X.XX Physical Environment

531.0 Electric Utility Services
532.0 Gas Utility Services
533.0 Water Utility Services
534.0 Garbage/Solid Waste Control Services
535.0 Water/Wastewater Services
536.0 Water-Sewer Combination Services
537.0 Conservation and Resource Management
538.0 Flood Control/Stormwater Management
539.0 Other Physical Environment

54X.XX Transportation

541.0 Road and Street Facilities
542.0 Airports
543.0 Water Transportation Systems
544.0 Transit Systems
545.0 Parking Facilities
549.0 Other Transportation Services

55X.XX Economic Environment

551.0 Employment Opportunity and Development
552.0 Industry Development
553.0 Veteran's Services
554.0 Housing an Urban Development
555.0 Other Economic Environment

56X.XX Human Services

561.0 Hospitals
562.0 Health
563.0 Mental Health
564.0 Public Assistance
565.0 Developmental Disabilities
569.0 Other Human Services

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

CLASSIFICATION OF FUNDS

57X.XX Culture/Recreation

- | | |
|-------|-------------------------------|
| 571.0 | Libraries |
| 572.0 | Parks and Recreations |
| 573.0 | Cultural Services |
| 574.0 | Special Events |
| 575.0 | Special Recreation Facilities |
| 578.0 | Charter Schools |
| 579.0 | Other Culture/Recreation |

58X.XX Other Uses

- | | |
|--------|---|
| 581.0 | Interfund Transfer |
| 581.91 | Board of County Commissioners |
| 583.0 | Installment Purchase Acquisitions |
| 584.0 | Capital Lease Acquisitions |
| 585.0 | Payment to Refunded Bond Escrow Agent |
| 586.0 | Transfer Out from Constitutional Fee Officers |
| 586.91 | Transfer Out From Constitutional Officers |
| 590.0 | Other Nonoperating |
| 591.0 | Nonoperating Interest |
| 592.0 | Extraordinary Gain or Loss |

6XX.XX-7XX.XX Court-Related Expenditures

OBJECT CLASSIFICATION

The eleventh and twelfth digits of the expenditures account designate the object and sub-object classification. All reporting entities are required to use these object codes.

- | | |
|----|---------------------------------|
| 10 | Personal Services |
| 30 | Operating Expenditures/Expenses |
| 60 | Capital Outlay |
| 70 | Debt Service |
| 80 | Grants and Aids |
| 90 | Other Uses |

Flagler County BOCC - Chart of Accounts

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

EXPENDITURE OBJECT/SUB-OBJECT CHART OF ACCOUNTS

10 PERSONAL SERVICES

Expenses for salaries, wages and related employee benefits provided for all persons employed by the local unit of government whether on full-time, part-time, temporary or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as Workers' Compensation Insurance.

10-11 Executive Salaries

Includes elected officials and top-level management positions. (For Constitutional Officers, include the Officer's salary only). Also, include special qualification salary for elected officials (Chapter 145, FLORIDA STATUTES), if earned.

10-12 Regular Salaries and Wages

Employees, who are or will become members of a retirement system, condition on their employment. Includes all full-time and part-time employees who make up the regular work force. If under the State Retirement System, include employees whose expected duration of employment is 4 or more consecutive months in a 12-month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.

This includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers and persons supervising these activities.

10-13 Other Salaries and Wages

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time temporary employees who are not part of the regular work force and who are filing positions having a temporary duration, usually less than 4 consecutive months in a 12-month period.

10-14 Overtime

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporting or recording/transcription personnel.

10-21 FICA Taxes

Social Security Matching for all employees.

10-22 Retirement Contributions

Amount contributed to a retirement fund.

10-23 Life and Health Insurance

Includes life and health insurance premiums and benefits paid for employees by the County.

10-24 Workers' Compensation

Premiums and benefits paid for Workers' Compensation Insurance by the County.

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

EXPENDITURE OBJECT/SUB-OBJECT CHART OF ACCOUNTS

30 OPERATING EXPENSES

Includes expenditures for goods and services, which primarily benefit the current period and are not defined as personal services or capital outlay.

31-10 Professional Services

Legal, medical, dental, engineering, architectural, appraisal, surveys, environmental studies and other services procured by the local units as independent professional assistance. Includes such financial services as bond rating, etceteras, where the service received is not directly involved with accounting and/or auditing.

33-10 Court Reporter Services

This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

34-10 Other Contractual Services

Custodial, janitorial, pest control, permit fees, fire extinguisher maintenance, fire alarm inspections, pressure cleaning and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units.

34-20 Governmental Services

This account is strictly for interdepartmental billing.

40-10 Travel and Per Diem

This includes the costs of public transportation and reimbursements for use of private vehicles, per diem, meals and incidental travel expenses. Include hotel costs under this account. (NOTE ACCOUNTS: All conference and seminar registration fees 54-20. Training and education costs for certifications required by job description in 54-21).

41-10 Communications Services – Recurring Charges

Telephone, cellular phone and other monthly or annual communications charges.

41-20 Communications – Installation and Repair

Installation and repair charges for telephone, radio and other communication sources.

NOTE: Does not include purchase of equipment (see 46-40, 51-11, OR 64-10).

42-01 Postage

Freight and express charges, postage and messenger services. (If freight is for delivery of machinery and equipment (greater than \$1000), include on cost of equipment).

43-10 Utility Services

Electricity, Gas, Water, Waste Disposal and other public utility services.

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

EXPENDITURE OBJECT/SUB-OBJECT CHART OF ACCOUNTS

44-10	<u>Rentals</u> Amounts paid for the lease or rent of land, buildings, copiers, printers, uniforms or equipment. The County would not have ownership of item once lease expires. This would also include the leasing of vehicles not to be owned by County. (NOTE: Rentals for projects would be included in the project cost and would be a Capital Outlay account number.)
45-10	<u>General Liability Insurance</u>
45-20	<u>Auto Insurance</u> Automobile insurance premiums.
45-30	<u>Property/Casualty Insurance</u>
45-60	<u>Other Insurance</u> Notary fees.
46-10	<u>Repair and Maintenance Services – Building/Equipment</u> The costs incurred for the repair and maintenance of all buildings and equipment (i.e. window a/c unit.). Items include: paint, keys, primer/sealer, locks, nuts, bolts, screws, anchors, fasteners, etc.
46-20	<u>Repair and Maintenance – Automotive</u> The cost of repair and maintenance to all automotive equipment/rolling stock.
46-30	<u>Maintenance Agreements</u> Maintenance agreements and service contracts for equipment (copiers, printers, telephone systems, computer/software support, etc).
46-40	<u>Small Tools/Small Equipment</u> Includes small tools or small equipment, not related to office, with a unit value estimated to be less than \$1,000 (includes cameras, radios, cellular phones, playground equipment, a/c units, gas can, paint brushes, roller covers, hoses, pneumatic staples, saw blades, drill bits, rechargeable batteries required for use of tool).
47-10	<u>Printing and Binding</u> Cost of printing, binding, and other reproduction services that are contracted for or purchased from outside vendors.
48-10	<u>Promotional Activities</u> Includes any type of promotional advertising on behalf of the local unit.
49-10	<u>Other Current Charges and Obligations</u> Includes current charges and obligations not otherwise classified.
49-13	<u>Service Awards / Recognition</u> Monthly and annual awards per policy and procedures (in department only).

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

EXPENDITURE OBJECT/SUB-OBJECT CHART OF ACCOUNTS

- 49-14 Landfill Tipping Fees
Landfill tipping fees charged to various departments.
- 49-15 Advertising
Employment ads, classified ads and legal ads.
- 51-10 Office Supplies
Includes consumable materials and supplies such as stationery, pre-printed forms, paper, charts, pens, pencils, paperclips and maps.
- 51-11 Office Equipment/Data Processing
Includes equipment items with a unit value **less than \$1,000**. Examples would be calculators, surge protectors, scanners, office furniture and office telephones.
- 52-10 Operating Supplies – Gas and Oil (Vehicles Only)
Fuel and kerosene, oil and lubricants used in the conduct of operations.
- 52-12 Other Operating Expenses
All types of supplies consumed in the conduct of operations. This category may include food, bottled water, flags, chemicals, laboratory supplies, household items, institutional supplies, glue, liquid nails, freon, recording tapes, transcript production, supplies and vehicle license & keys, oil for office equipment maintenance, replacement batteries (other than vehicle batteries and rechargeable batteries used in tools).
- 52-20 Clothing and Wearing Apparel
Purchase of uniforms, bunker gear and other clothing. If items are rented see 44-10 rental and leases.
- 52-30 Data Processing Software
Computer software, software upgrades and licensing.
- 53-10 Road Materials and Supplies
Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges. This object code would be used primarily for the Transportation Trust Fund.
- 54-10 Books, Publications, Subscriptions, and Memberships
Includes books, or sets of books if purchased by set, of unit value less than \$1,000 and not purchased for use by libraries, educational institutions and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships and training manuals.
- 54-20 Conference and Seminar Fees Registration fees associated with conferences or seminars.
- 55-01 Employee Education and Training
Training and education certification costs only as required by job description; would also include professional licenses

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

EXPENDITURE OBJECT/SUB-OBJECT CHART OF ACCOUNTS

- 60** **CAPITAL OUTLAY** (Expenditures with a unit value of **\$1000 and greater.**)
- 61-10 Land and Permanent Easements
- 62-10 Capital Outlay – Buildings
Includes replacement of a/c unit (greater than \$1,000). NOTE: If cost is over \$5,000 charge it here, if unit cost is between \$1,000 and \$5,000 it must be charged to 64-10). Projects should be tracked with project number, work order number and job number.
- 63-10 Capital Outlay – Improvements Other Than Buildings
Includes soccer fields (NEW, not repair or replacement), roadways and landscaping (fertilizer for maintenance would be 52-12).
- 64-10 Capital Outlay – Equipment and Machinery
Include playground equipment, motor vehicles, heavy equipment-transportation, other heavy equipment, office furniture and equipment, moveable equipment and other machinery and equipment. Freight is included in the cost of the item.
- 66-10 Books, Publications, and Library Materials
This object includes all books, publications, regardless of value, when purchased for use by libraries, educational institutions and other institutions or facilities where such items constitute a major outlay category. This object is also used for those items with a unit value of \$1,000 or more, regardless of the institution or facility purchasing them.
- 67-10 Capital Leases
Vehicles and equipment leased and then owned by County at end of lease.
- 71** **DEBT SERVICE**
- Outlays for repayment of debt on Bond Issues, Lease Purchases, etceteras.
- 71-10 Debt Service Principal
The cost of principal re-payment.
- 72-10 Debt Service Interest
The cost of interest on debt.
- 73-10 Other Debt Service Expenses
Issue costs, fees and etcetera, for debt issues.

Flagler County BOCC - Financial Policies

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

SUMMARY OF FINANCIAL POLICIES

1. The Board will adopt a balanced budget, that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves.
2. The operating budget authorizing the expenditure of ad valorem taxes, user charges, fees and other revenues will be adopted annually by the Flagler County Board of County Commissioners (Board) at fund level.
3. The budget for each fund is prepared using the modified accrual basis of accounting with revenues budgeted when available and measurable and expenditures budgeted when the services or goods are received and the liabilities are incurred. The basis of budgeting (modified accrual) is the same as the basis of accounting used in the audited financial statements for Governmental fund financial statements. Proprietary funds and Enterprise funds are reported using the accrual basis of accounting in the audited financial statements. Revenues are recognized when they are earned, and expenses are recognized when they are incurred, regardless of the timing of cash flows. The Government-wide financial statements are also reported using the accrual basis.
4. All revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "cash carry forward" in the budget of the following fiscal year. Cash carry forward is also known as "appropriated fund balance" in governmental budgeting.
5. Capital Outlay is the purchase of fixtures and other tangible personal property of a nonconsumable nature. Capital assets costing more than \$1,000 and having a useful life of more than one year are capitalized.
6. A five-year Capital Improvement Program (CIP) is prepared and presented to the Board for approval as part of the budget adoption process. In order to qualify for inclusion in the CIP a project must have both an estimated useful life of at least 10 years and a total cost of at least \$25,000 or increase the total square footage more than 5% of a new or existing facility.
7. A reserve of between 7% to 12% of the current year budget is maintained in the General fund, and 10% of the current year budget is maintained in the Enterprise funds.
8. The Sheriff, Clerk of the Circuit Court, and Supervisor of Elections submit their proposed budget request by June 1 of each year.
9. The proposed operating budget of the Property Appraiser must be presented to the Board on or before June 1 of each year and is simultaneously submitted by the Property Appraiser to the State of Florida, Department of Revenue, from which the final approval of the budget of the Property Appraiser must estimate.
10. Following successful completion of the 1st Public hearing, the Board advertises and conducts a second Public hearing to adopt a millage rate and budget for each of the taxing entities. These Public hearings are held prior to October 1 each year.

**Flagler County
Board of County Commissioners
Investment Policy**

Prepared by:
Gail Wadsworth
Clerk of the Circuit Court

Approved: January 20, 2009

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ATTACHMENT Glossary of Cash and Investment Management Terms

FLAGLER COUNTY

BOARD OF COUNTY COMMISSIONERS

INVESTMENT POLICY

I. PURPOSE

The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds of Flagler County Board of County Commissioners (hereinafter “Board”). This policy is designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

II. SCOPE

In accordance with Section 218.415, Florida Statutes, this investment policy applies to all financial assets, of the board with the exception of Pension Funds and funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Funds held by state agencies (e.g., Department of Revenue) are not subject to the provisions of this policy. Additionally, the policy does not include any financial assets under the direct control of any of the Constitutional Officers of Flagler County, and this policy becomes applicable at such time as direct control of the funds passes to the Board.

III. INVESTMENT OBJECTIVES

Safety of Principal

The foremost objective of this investment program is the safety of the principal of those funds within the portfolio. Investment transactions shall seek to be consistent with the other investment objectives, which are to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value.

Maintenance of Liquidity

The portfolio shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodical cash flow analyses will be completed in order to ensure that the portfolios are positioned to provide sufficient liquidity.

Return on Investment

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

IV. DELEGATION OF AUTHORITY

Responsibility for the investment program is vested with the Clerk of the Circuit Court (“Clerk”). Responsibility for the administration of the investment program is hereby delegated by the Clerk of the Circuit Court to the Finance Director, who shall maintain an Investment Procedures and Internal Controls Manual based on this policy. The Finance Director shall be responsible for monitoring internal controls, administrative controls and to regulate the activities of the Clerk’s staff involved with the investment program. The Authorized Staff is limited to the following positions:

- Clerk
- Director of Finance
- Assistant Director of Finance

V. STANDARDS OF PRUDENCE

The standard of prudence to be used by the Authorized Staff shall be the “Prudent Person” standard and shall be applied in the context of managing an overall portfolio. Authorized Staff acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectation are reported in a timely fashion to the Clerk and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The “Prudent Person” rule states the following:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.

While the standard of prudence to be used by Authorized Staff who are officers or employees is the “Prudent Person” standard, any person or firm hired or retained to invest, monitor, or advise concerning these assets shall be held to the higher standard of “Prudent Expert”. The standard shall be that in investing and reinvesting moneys and in acquiring, retaining, managing, and disposing of investments of these funds, the Investment Advisor shall exercise: the judgment, care, skill, prudence, and diligence under the circumstances then prevailing, which persons of prudence, discretion, and intelligence, acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments of the funds, so as to minimize the risk, considering the probable income as well as the probable safety of their capital.

VI. ETHICS AND CONFLICTS OF INTEREST

Employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees involved in the investment process shall disclose to the Clerk and the Board any material financial interests in financial institutions that conduct business with the Board, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the Board's portfolio.

VII. INTERNAL CONTROLS AND INVESTMENT PROCEDURES

The Finance Director shall establish a system of internal controls and operational procedures to protect the Board's assets and ensure proper accounting and reporting of the transactions related thereto. No person may engage in an investment transaction except as authorized under the terms of this policy. Independent auditors shall conduct a review of the system of internal controls as a normal part of the annual financial audit to the Board. Such internal controls shall include, but not limited to, the following:

Separation of functions:

By separating the person who authorizes or performs the transaction from the person or persons who record or otherwise account for the transaction, a proper separation of duties is achieved.

Custodial safekeeping:

Securities purchased from any bank or dealer, including appropriate collateral, shall be placed into a third party bank for custodial safekeeping.

Clear delegation of authority to subordinate staff members:

Subordinate staff must have a clear understanding of their authority and responsibilities to avoid any improper actions. Clear delegation of authority also preserves the internal control structure that is built around the various staff positions and their respective responsibilities.

Written confirmation of electronically initiated transactions for investments and wire transfers:

Due to the potential for error and improprieties arising from telephone or other electronically initiated transactions, all such transactions should be supported by written communications and approved by an individual other than the individual initiating said transaction. Repetitive wires do not require a secondary approval; however, all non-repetitive wires shall have secondary approval.

Documentation of transactions and strategies:

All transactions and the strategies that were used to develop said transactions should be documented in writing and approved by the appropriate person.

VIII. CONTINUING EDUCATION

The Finance Director and appropriate Authorized Staff shall annually complete 8 hours of continuing education in subjects or courses of study related to investment practices and products.

IX. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

Authorized Staff and Investment Advisor shall only purchase securities from financial institutions, which are qualified as public depositories by the Treasurer, or Chief Financial Officer of the State of Florida, "Primary Securities Dealers" as designated by the Federal Reserve Bank of New York, or from direct issuers of commercial paper and bankers' acceptances.

Authorized Staff and Investment Advisor shall only enter into Repurchase agreements with "Primary Securities Dealers" as designated by the Federal Reserve Bank of New York and financial institutions that are state qualified public depositories.

X. MATURITY AND LIQUIDITY REQUIREMENTS

- A. To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements. Investments of current operating funds shall have maturities of no longer than twenty-four (24) months. Investments of bond reserves, construction funds, and other non-operating funds ("core funds") shall have a term appropriate to the need for funds and in accordance with debt covenants. The purchase of investments for core funds with maturities longer than five (5) years requires the Clerks approval prior to purchase. The maturities of the underlying securities of a repurchase agreement will follow the requirements of the Master Repurchase Agreements.
- B. Investments do not necessarily have to be made for the same length of time that the funds are available. The basic criteria for consideration for investments are listed below:
 1. Keep maturities short in a period of constantly rising interest rates based on Treasury bill auctions or the daily Federal Funds rate.
 2. Maturities should be lengthened when the treasury yield curve is normal and is expected to remain that way based on economic reports taken as a whole. The yield curve is normal when short-term rates are lower than long-term rates.

3. Maturities should be lengthened when interest rates are expected to fall based on economic reports taken as a whole.
4. The yield curves of the market should be analyzed for significant breaks in yields over various maturity dates. The points at which the yield curve breaks are the points at which there are significant marginal declines in yields for incremental changes in the maturity dates. Investments should be made at these breaks in the yield curve so that yields will be maximized.

XI. RISK AND DIVERSIFICATION

Assets held shall be diversified to control risks resulting from over concentration of assets in a specific maturity, issuer, instruments, dealer, or bank through which these instruments are bought and sold. The Clerk shall determine diversification strategies within the established guidelines.

XII. MASTER REPURCHASE AGREEMENT

The Clerk will require all approved institutions and dealers transacting repurchase agreements to execute and perform as stated in the Master Repurchase Agreement. All repurchase agreement transactions will adhere to requirements of the Master Repurchase Agreement.

XIII. DERIVATIVES AND REVERSE REPURCHASE AGREEMENTS

Investment in any derivative products or the use of reverse repurchase agreements is specifically prohibited by this investment policy. A “derivative” is defined as a financial instrument the value of which depends on, or is derived from, the value of one or more underlying assets or indices or asset values.

XIV. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

After the Investment Advisor or the Finance Director has determined the approximate maturity date based on cash flow needs and market conditions and has analyzed and selected one or more optimal types of investments, a minimum of three (3) reputable, qualified, and financially sound banks and/or dealers must be contacted and asked to provide bids on securities in question. Bids will be held in confidence until the highest bid is determined and awarded.

However, on an exception basis, securities may be purchased utilizing the comparison to current market price method. Acceptable current market price providers include, but are not limited to:

- A. Telerate Information System,
- B. Bloomberg Information Systems,

- C. The Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing,
- D. Daily market pricing provided by the Clerk's custody agents or their correspondent institutions.

Selection by comparison to a current market price, as indicated above, shall only be utilized when, in judgment of the investment advisor, the Clerk, or Finance Director, competitive bidding would inhibit the selection process.

Examples of when this method may be used include:

- A. When time constraints due to unusual circumstances preclude the use of the competitive bidding process.
- B. When no active market exists for the issue being traded due to the age or depth of the issue.
- C. When a security is unique to a single dealer, for example, a private placement.
- D. When the transaction involves new issues or issues in the "when issued" market.

Overnight sweep repurchase agreements will not be bid, but may be placed with the depository bank relating to the demand account for which the repurchase agreement was purchased.

XV. AUTHORIZED INVESTMENTS AND PORTFOLIO COMPOSITION

Investments should be made subject to the cash flow needs and such cash flows are subject to revisions as market conditions and the Board's needs change. However, when the invested funds are needed in whole or in part for the purpose originally intended or for more optimal investments, Authorized Staff may sell the investment at the then-prevailing market price and place the proceeds into the proper account at the Board's custodian.

The following are the guidelines for investments and limits on security types, issuers, and maturities as established by the Board. The Clerk or the Finance Director shall have the option to further restrict investment percentages from time to time based on market conditions. The percentage allocations requirements for investment types and issuers are calculated based on the original cost of each investment. Investments not listed in this policy are prohibited.

- A. The Florida Local Government Surplus Funds Trust Fund ("SBA")

1. Investment Authorization

Authorized Staff may invest in the SBA. Any investment with the SBA will be evaluated with the same criteria as Money Market Mutual Funds, detailed in section K.

2. Portfolio Composition

A maximum of twenty five (25%) of available funds may be invested in the SBA.

3. Rating Requirements

The money market funds shall be rated "AAA" by Standard & Poor's or the equivalent by another rating agency.

4. Due Diligence Requirements

A thorough investigation of any money market fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed by the Treasurer that will contain a list of due diligence considerations that deal with the major aspects of any investment pool/fund. A current prospectus must be obtained and/or current pool documents and portfolio reports.

B. United States Government Securities

1. Purchase Authorization

Authorized Staff may invest in negotiable direct obligations, or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. Such securities will include, but not be limited to the following:

Cash Management Bills
Treasury Securities – State and Local Government Series (SLGS)
Treasury Bills
Treasury Notes
Treasury Bonds
Treasury Strips

2. Portfolio Composition

A maximum of 100% of available funds may be invested in the United States Government Securities.

3. Maturity Limitations

The length to maturity of any direct investment in the United States Government Securities is five (5) years from the date of purchase. Maturities longer than five (5) years require the Clerk's approval.

C. United States Government Agencies (full faith and credit of the United States Government)

1. Purchase Authorization

Authorized Staff may invest in bonds, debentures or notes issued or guaranteed by the United States Governments agencies, provided such obligations are backed by the full faith and credit of the United States Government. Such securities will include, but not be limited to the following:

Government National Mortgage Association
United States Export – Import Bank
 Direct obligations or fully guaranteed certificates of beneficial ownership
Farmer Home Administration
 Certificates of beneficial ownership
Federal Financing Bank
 Discount notes, notes and bonds
Federal Housing Administration Debentures
General Services Administration
United States Maritime Administration Guaranteed
 Title XI Financing
New Communities Debentures
 United States Government guaranteed debentures
United States Public Housing Notes and Bonds

United States Government guaranteed public housing notes and bonds
United States Department of Housing and Urban Development
Project notes and local authority bonds

2. Portfolio Composition

A maximum of 50% of available funds may be invested in United States Government agencies.

3. Limits on Individual Issuers

A maximum of 25% of available funds may be invested in individual United States Government agencies.

4. Maturity Limitations

The length to maturity for an investment in any United States Government agency security is five (5) years from the date of purchase. Maturities longer than five (5) years require the Clerk's approval.

D. Federal Instrumentalities (United States Government sponsored agencies which are non-full faith and credit).

1. Purchase Authorization

Authorized Staff may invest in bonds, debentures or notes issued or guaranteed by Untied States Government sponsored agencies (Federal Instrumentalities which are non-full faith and credit agencies) limited to the following:

Federal Farm Credit Bank (FFCB)
Federal Home Loan Bank or its Clerk banks (FHLB)
Federal National Mortgage Association (FNMA)
Federal Home Loan Mortgage Corporation (Freddie-Macs) including Federal Home Loan Mortgage Corporation participation certificates

2. Portfolio Composition

A maximum of 75% of available funds may be invested in Federal Instrumentalities.

3. Limits on Individual Issuers

A maximum of 25% of available funds may be invested in any one issuer.

4. Maturity Limitations

The length to maturity for an investment in any Federal Instrumentality is five (5) years from the date of purchase. Maturities longer than five (5) years require the Clerk's approval.

E. Non-Negotiable Interest Bearing Time Certificates of Deposit

1. Purchase Authorization

Authorized Staff may invest in non-negotiable interest bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and/or in national banks organized under the laws of the United States and doing business and situated in this state, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes and provided that the bank is not listed with any recognized credit watch information service.

2. Portfolio Composition

A maximum of 50% of available funds may be invested in non-negotiable interest bearing time certificates of deposit or savings accounts.

3. Limits on Individual Issuers

A maximum of 25% of available funds may be deposited with any one issuer.

4. Maturity Limitations

The maximum maturity on any certificate shall be no greater than one (1) year from the date of purchase.

F. Repurchase Agreements

1. Purchase Authorization

- a. Authorized Staff may invest in repurchase agreements comprised of only those investments based on the requirements set forth by the Clerk's Master Repurchase Agreement. All firms with whom the Clerk enters into repurchase agreements will have in place an executed Master Repurchase Agreement with the Clerk.
- b. A third party custodian shall hold collateral for all repurchase agreements with a term longer than one (1) business day.
- c. Securities authorized for collateral are negotiable direct obligations of the United States Government and Federal Instrumentalities with maturities under five (5) years and must have a mark-to-market value at a minimum of 102 percent during the term of the repurchase agreement. Immaterial short-term deviations from 102 percent requirement are permissible only upon the approval of the Authorized Staff.

2. Portfolio Composition

A maximum of 50% of available funds may be invested in repurchase agreements with the exception of one (1) business day agreements and overnight sweep agreements.

3. Limits on Individual Issuers

A maximum of 25% of available funds may be invested with any one institution with the exception of one (1) business day agreements and overnight sweep agreements.

4. Maturity Limitations

The maximum length to maturity of any repurchase agreement is 60 days from the date of purchase.

G. Commercial Paper

1. Purchase Authorization

Authorized Staff may invest in commercial paper of any United States company that is rated, at the time of purchase, “Prime-1” by Moody’s and “A-1” by Standard & Poor’s (prime commercial paper). In addition, corporate obligations allowed are corporate obligations issued by financial institutions that participate in the FDIC’s Temporary Liquidity Guarantee Program and are fully insured by the FDIC and are guaranteed by the full faith and credit of the United States Government.

2. Portfolio Composition

A maximum of 25% of available funds may be directly invested in prime commercial paper.

3. Limits on Individual Issuers

A maximum of 10% of available funds may be invested with any one issuer.

4. Maturity Limitations

The maximum length to maturity for prime commercial paper shall be 270 days from the date of purchase.

H. Bankers’ Acceptances

1. Purchase Authorization

Authorized Staff may invest in bankers’ acceptances which are issued by a domestic bank which has at the time of purchase, an unsecured, uninsured and unguaranteed obligation rating of at least “Prime-1” by Moody’s or “A-1” by Standard & Poor’s.

2. Portfolio Composition

A maximum of 30% of available funds may be directly invested in bankers’ acceptances.

3. Limits on Individual Issuers

A maximum of 15% of available funds may be invested with any one issuer.

4. Maturity Limitations

The maximum length to maturity for bankers' acceptances shall be 180 days from the date of purchase.

I. Corporate Notes

1. Purchase Authorization

The Authorized Staff may invest in corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long term debt rating, at the time of purchase, at a minimum "Aa" by Moody's and a minimum long term debt rating of "AA" by Standard & Poor's. In addition, corporate obligations allowed are corporate obligations issued by financial institutions that participate in the FDIC's Temporary Liquidity Guarantee Program and are fully insured by the FDIC and are guaranteed by the full faith and credit of the United States Government.

2. Portfolio Composition

A maximum of 15% of available funds may be directly invested in corporate notes.

3. Limits on Individual Issuers

A maximum of 5% of available funds may be invested with any one issuer.

4. Maturity Limitations

The maximum length to maturity for corporate notes shall be 3 years from the date of purchase.

J. State and/or Local Government Taxable and/or Tax-Exempt Debt

1. Purchase Authorization

Authorized Staff may invest in state and/or local government taxable and/or tax-exempt debt, general obligation and/or revenue bonds, rated at least "Aa" by Moody's or "AA" by Standard & Poor's for long-term debt, or rated at least "MIG-2" by Moody's or "SP-2" by Standard & Poor's for short-term debt.

2. Portfolio Composition

A maximum of 20% of available funds may be invested in taxable and tax-exempt debts.

3. Limits on Individual Issuers

A maximum of 10% of available funds may be invested with any one issuer.

4. Maturity Limitations

A maximum length to maturity for an investment in any state or local government debt security is three (3) years from the date of purchase.

K. Registered Investment Companies (Money Market Mutual Funds)

1. Investment Authorization

Authorized Staff may invest in shares in a open-end and no-load money market fund provided such funds are registered under the Federal Investment Company Act of 1940 and operate in accordance with 17 C.F.R. § 270.2a-7, which stipulates that money market funds must have an average weighted maturity of 90 days or less. In addition, the share value of the money market funds must equal to \$1.00.

2. Portfolio Composition

A maximum of 50% of available funds may be invested in money market funds.

3. Limits of Individual Issuers

A maximum of 25% of available funds may be invested with any one money market fund.

4. Rating Requirements

The money market funds shall be rated “AAA” by Standard & Poor’s or the equivalent by another rating agency.

5. Due Diligence Requirements

A thorough review of any money market fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed by the Finance Director that will contain a list of questions that covers the major aspects of any investment pool/fund. A current prospectus must be obtained and/or current pool documents and portfolio reports.

L. Intergovernmental Investment Pool

1. Investment Authorization

Authorized Staff may invest in intergovernmental investment pools that are authorized pursuant to the Florida Interlocal Cooperation Act, as provided in s. 163.01, F.S.

2. Portfolio Composition

A maximum of 25% of available funds may be invested in intergovernmental investment pools.

3. Rating Requirements

The investment pool shall be rated “AAA” by Standard & Poor’s or the equivalent by another rating agency.

4. Due Diligence Requirements

A thorough review of any investment pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed by the Finance Director that will contain a list of questions that covers the major aspects of any investment pool. A current prospectus must be obtained and/or current pool documents and portfolio reports.

XVI. PERFORMANCE MEASUREMENTS

In order to assist in the evaluation of the portfolio’s performance, the Clerk will use performance benchmarks. The use of benchmarks will allow the Clerk to measure its returns against other investors in the same markets.

- A. The United States 91-Day Treasury Bill yield will be used as a benchmark as compared to the portfolios' net book value rate of return for current operating funds.
- B. Investment performance of funds designated as core funds and other non-operating funds that have a longer-term investment horizon will be compared to an index comprised of U. S. Treasury or Government securities. The appropriate index will have a duration and asset mix that approximates the portfolios and will be utilized as a benchmark to be compared to the portfolio's total rate of return.

XVII. REPORTING

The Finance Director and/or Investment Advisor shall provide the Clerk with quarterly investment reports. Schedules in the quarterly report should include the following:

- A. A listing of individual securities held at the end of the reporting period
- B. Percentage of available funds represented by each investment type
- C. Coupon, discount or earning rate
- D. Average life or duration and final maturity of all investments
- E. Par value and market value

On an annual basis, the Clerk or designee shall prepare and submit to the Board a written report on all invested funds. The annual report shall provide all, but not limited to, the following: a complete list of all invested funds, name or type of security in which the funds are invested, the amount invested, the maturity date, earned income, the book value, the market value and the yield on each investment.

The annual report will show performance on both a book value and total rate of return basis and will compare the results to the above-stated performance benchmarks. All investments shall be reported at fair value per GASB standards. Investment reports shall be available to the public.

XVIII. THIRD-PARTY CUSTODIAL AGREEMENTS

All securities, with the exception of certificates of deposits, shall be held with a third party custodian; and all securities purchased by, and all collateral obtained by; the Board should be properly designated as an asset of the Board. The securities must be held in an account separate and apart from the assets of the financial institution. A third party custodian is defined as any bank depository

chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida as defined in Section 658.12, Florida Statutes, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in the State of Florida. Certificates of deposits will be placed in the provider's safekeeping department for the term of the deposit.

The Clerk will execute on behalf of the Board, third party custodial agreement(s) with its bank(s) and depository institution(s). Such agreements may include letters of authority from the Clerk, details as to the responsibilities of each party, method of notification of security purchases, sales, and delivery, procedures related to repurchase agreements and wire transfers, safekeeping and transaction costs, procedures in case of wire failure or other unforeseen mishaps and describing the liability of each party.

The custodian shall accept transaction instructions only from those persons who have been duly authorized by the Clerk and which authorization has been provided, in writing, to the custodian. No withdrawal of securities, in whole or in part, shall be made from safekeeping, shall be permitted unless by such a duly authorized person.

The custodian shall provide the Clerk with safekeeping receipts that provide detail information on the securities held by the custodian. Security transactions between a broker/dealer and the custodian involving the purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction. Securities held as collateral shall be held free and clear of any liens.

XIX. INVESTMENT POLICY ADOPTION

The investment policy shall be adopted by the Board. The Clerk shall review the policy annually and, if necessary, present modifications to the Board for approval.

Duly adopted this 20th day of January 2009.

**BOARD OF COUNTY COMMISSIONERS
FLAGLER COUNTY, FLORIDA**

Flagler County Budget Policy

BUDGET POLICY

1.01 INTENT

It is the intent of this policy to set forth the process for how the county develops, implements, and administers its operating and capital budgets in accordance with the provisions of applicable state and federal laws as well as generally accepted accounting principles. It is also intended to provide guidelines to those offices, departments and agencies which are involved with the county budget. The County Administrator or designee, as the designated County Budget Officer, with the assistance of the Financial Services Department, is responsible for the implementation of this policy.

2.01 STATUTORY REQUIREMENTS

The process of developing, adopting and amending the budget shall be governed by the provisions of Chapters 129 and 200, Florida Statutes, as now or hereafter amended, and such other legislation as may hereinafter be enacted.

3.01 BUDGET DEVELOPMENT

- A. Each budget adoption cycle, prior to commencement of budget preparation, the County Administrator or designee shall solicit input from the Board of County Commissioners (Board) concerning the proposed budget policies and objectives for the ensuing budget cycle. The County Administrator or designee will provide recommendations and information to assist the Board in making informed policy decisions. The County Administrator or designee will also provide the Board with a proposed calendar of events setting forth the recommended schedule for the budget preparation, hearings, and adoption process which will generally conform to the following timetable:

BUDGET CALENDAR TARGET DATES (actual dates may vary slightly)

On or before June 1 – Constitutional Officers submit their proposed budget to the County Commission

On or before July 1 – Assessed values for ad valorem taxes are received from the Property Appraiser for all taxing districts.

On or before July 15 - Present County Administrator's Proposed Budget to the County Commission

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On or before July 31 – Conduct County Commission Budget Workshops

On or before August 4 – Conduct budget reconciliation, approve certification of tentative millage rates, establish the date, time and place for the first public hearing to consider adoption of the proposed millage rates and the tentative budget, and set tentative assessment rates. Once the millage rate is certified, it may not be increased without re-mailing the notice of proposed property taxes.

August - Property Appraiser mails the notice of proposed property taxes to all property owners advising them of the proposed tax rate and the valuation of each parcel of property. The notice of proposed property taxes, which includes the date, time, and place of the first public hearing to consider adoption of the budget, must be mailed within fifty-five days after certification of taxable values.

October – No later than thirty days following adoption of ad valorem tax rates and budget, the County must certify to the Florida Department of Revenue, Division of Ad Valorem Tax that they have complied with the provisions of Chapter 200, Florida Statues.

Conduct a series of public hearings, generally as follows:

Between July 15 and July 31 – Public hearing to receive input from the public concerning the proposed budget.

Between August 1 and September 15 – Public hearing to adopt special assessment rates and rolls.

No earlier than September 3 nor later than September 18 – Public hearing to consider adoption of the proposed millage rates and the tentative budget.

No earlier than September 18 nor later than October 3 – Public hearing to consider final adoption of the millage rates and budget.

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- B. The annual operating budget will be used as one basis upon which to project five years of revenues and expenditures in order to identify revenues available to fund the Capital Improvement Program and/or the Capital Improvements Element of the Comprehensive Plan.
- C. The Board may make provision for a market equity adjustment (MEA) to ensure that employee pay ranges remain competitive in the marketplace due to increases in the Consumer Price Index. The Board may also make provision for anniversary merit salary increases and pay plan changes in any given budget cycle.
- D. Cost guidelines for departments and other budgeted agencies will be provided for selected accounts (e.g., insurance, retirement contributions, gas & fuel, etc.) whenever possible.
- E. Worker's Compensation costs will be budgeted for each participating Constitutional Officer and Department. The Financial Services Department will allocate the cost of the workers compensation program to each participating organization on the basis of a percentage of the state manual premium rates.
- F. Insurance premiums for health, dental, life, or any other type of insurance will be allocated on a full cost basis to the budgets of each participating Constitutional Officer, department, and agency.
- G. Capital outlay shall mean property, as that term is defined in Section 274.02(1), Florida Statutes, as now or hereafter amended.
- H. As part of the budget adoption process, a five-year Capital Improvement Program (CIP) shall be prepared and presented to the Board for approval. Capital outlay in the operating budget shall match the CIP, except that operating capital outlay not meeting the definition of a CIP project may be excluded from the CIP. In order to qualify for inclusion in the Capital Improvement Program (CIP), a project must have both an estimated useful life of at least 10 years and a total cost of at least \$25,000 or increase the total square footage more than 5% of a new or existing facility. All operating and staffing costs associated with CIP projects should be submitted with CIP requests. Each CIP project must identify an appropriate source of funding. Funds may be borrowed for capital expenditures only with the issuance of debt not to exceed the useful life of the improvement, but in no event to exceed forty years. The County when constructing or acquiring a public shall evaluate if it is able to adequately provide for subsequent annual operation and

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maintenance costs of the facility. Revenues sources will only be pledged for debt when legally available. In those situations where the revenue sources have previously been used for general operating expenditures, then it should only be pledged for debt when other sufficient revenue sources are available to replace them.

- I. Where appropriate, there shall be created in each fund a reserve for contingency in an amount deemed appropriate by the County Administrator or designee and approved by the Board, subject to the limitation set forth in Section 129.01(2)(c)1., Florida Statutes, as now or hereafter amended. In addition, pursuant to the provisions of Chapter 2, Article II, Division 7 of the Flagler County Administrative Code, there shall be created a reserve for fund balance as required therein.
- H. It is the intent of the County that all funds operate without subsidies and/or transfers from other funds. However, it may occasionally become necessary to make temporary interfund loans, which may take the form of a subsidy and/or a transfer. Where exceptional circumstances require such a subsidy or transfer, they shall be treated as a loan to be repaid in full to the originating fund, unless otherwise exempted by the Board and is consistent with applicable law or any contractual obligation. In order to ensure the continuity of operations, temporary interfund loans (which may be defined as loans which are expected to be repaid during the fiscal year) can be made without the prior approval of the Board. Interfund loans extending past the fiscal year shall require an annual report submitted to the Board with associated budget adjustment. All interfund loans shall bear interest at the aggregate rate of return earned by the county's pooled investment fund. The most accelerated repayment plan practical will be calculated and budgeted, and repayment plans revised annually. Nothing contained in this section shall prohibit the Board from executing specific loan agreements whose terms differ substantially from those required by this section. This paragraph shall be effective October 1, 2008.
- I. Pursuant to the provisions of Section 129.03(2), Florida Statutes, the Sheriff, Clerk of the Circuit Court, and Supervisor of Elections shall submit their proposed budget requests by June 1 of each year to the County Administrator or designee, as the designated County Budget Officer. In the absence of the resolution specified in Section 145.022, Florida Statutes, the Tax Collector and Property Appraiser currently operate their respective offices as fee officers. As such, their budget submissions are governed by applicable law, including the provisions of Section 195.087, Florida Statutes. Each other department, agency, office, organization, or person funded or seeking funds from the County operating budget shall submit their

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proposed budget by the date and time established by the County Administrator or designee, as the designated County Budget Officer.

4.01 BUDGET EXECUTION AND AMENDMENT

Execution and amendment of the County budget shall be governed by the provisions of Section 129.06, Florida Statutes, as now or hereafter amended, and the following procedures:

- A. At the department level, budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is at the category level. Category levels are defined as follows:
 1. Personal services include expenditures/expenses for salaries, wages, and related employee benefits provided for all County employees whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to the Florida Retirement System, social security, insurance, personal leave, and similar direct benefits as well as other costs such as worker's compensation coverage and unemployment compensation insurance.
 2. Operating expenditures/expenses include all the costs to provide goods and services which primarily benefit the current period, and are not defined as personal services or capital outlay.
 3. Capital outlay shall mean property, as that term is defined in Section 274.02(1), Florida Statutes, as now or hereafter amended.
 4. Debt service costs include the payment of principal, interest and related costs of borrowed funds. Debt service millage will be anticipated at levels that will generate sufficient revenue to make all required payments.
 5. Grants and aids include all grants, subsidies and contributions to other government agencies and private organizations.
 6. Other uses consist of interfund transfers, reserve, and contingency accounts within funds. Transfers are used to move funds from one fund to another without the intent of reimbursement. They will be

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made according to either prescribed formulas or legal requirements upon the availability of unrestricted fund balances. All transfers must represent a legally authorized use of the revenues from which the funds are transferred.

- B. Pursuant to the provisions of Section 129.06(2)(a), Florida Statutes, as now or hereafter amended, the Board hereby empowers the County Administrator or designee, as designated budget officer, with the authority to make budget transfers within a department, provided that the total appropriations of the affected department is not changed. In addition, the Board hereby empowers the County Administrator or designee, with the authority to make capital outlay substitutions within the adopted budget.
- C. Total appropriations in a fund may be increased by action of the Board of County Commissioners for (1) a receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages and (2) increased receipts for enterprise or proprietary funds received for a particular purpose.
- D. Appropriations may be made from the reserve for contingencies account to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose, except no expenditures shall be charged directly to a reserve account.
- E. In addition to the methods set forth above, pursuant to the provisions of Section 129.06(2)(f), Florida Statutes, total appropriations in a fund may be amended by resolution or ordinance of the Board adopted following a public hearing. Unless otherwise provided by law, the public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place, and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each budget.

Flagler County Fund Balance Policy

RESOLUTION NO. 12-58

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, CREATING A REVISED FUND BALANCE/RETAINED EARNINGS POLICY FOR THE FUNDING OF A RESERVATION OF RETAINED EARNINGS IN ALL EXISTING FUNDS AND ANY ADDITIONAL FUNDS THAT MAY BE CREATED IN THE FUTURE.

WHEREAS, Flagler County Board of County Commissioners adopted Ordinance No. 2006-24 which established a fund balance/retained earnings stabilization policy to insure against unanticipated events which would adversely affect the financial condition of the County and jeopardize the continuation of necessary public services; and

WHEREAS, Ordinance No. 2008-29 which amended Ordinance No. 2006-24 was adopted by the Flagler County Board of County Commissioners; and

WHEREAS, the Board of County Commissioners has repealed this ordinance and wishes to create a new fund balance/retained earnings policy by Resolution.

NOW, THEREFORE, BE IT APPROVED BY THE FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS AS FOLLOWS:

SECTION 1. FUND BALANCE/RETAINED EARNINGS POLICY

- (a) There is hereby created, in each of the various governmental fund type (general fund, special revenue funds, debt service funds, and capital projects funds) and proprietary fund type (enterprise funds and internal service funds) funds of the county, a reservation of fund balance or retained earnings equal to the following:

- (1) General fund. In the general fund, there shall be created a recommended reservation of fund balance in an amount between seven (7) to twelve (12) percent of revenues in the current fiscal year budget for the fund. For the purposes of this calculation, the current fiscal year budget shall be the budget as originally adopted in September. This reserve shall be in addition to all other reserves or designations of fund balance, including but not limited to reservations for uncollected receivables and reservations of funds which have expenditure authority limited to specific purposes (i.e. proceeds from the sale or conversion of judicially forfeited properties). In any fiscal year when the county is unable to create the reservation of fund balance required by this resolution, the County Administrator shall make a recommendation to the Board of County Commissioners and the resolution may be revised.
- (2) Special revenue funds. By definition, special revenue funds are created to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes. As such, no specific reservation fund balance is created by virtue of enactment of this section, rather the amount of any reservation fund balance shall be governed by the legal authority underlying the creation of the individual fund.
- (3) Debt service fund. Debt service funds are typically subjected to the creation of very specific reserve amounts as a part of the ordinance or resolution which authorizes the issuance of the bonds which are being repaid. Therefore, this policy does not create any specific reservation of fund balance within the debt service fund, rather, reserve requirements for any outstanding county bond issues will be as derived from the ordinance or resolution authorizing the issuance of the bonds.
- (4) Capital project fund. The capital projects fund was created to account for resources (such as the local government infrastructure sales surtax) designated to construct or acquire general fixed assets and major improvements. Occasionally, these projects may extend beyond a single fiscal year. Therefore, although no specific reserve requirement is established for the capital projects fund, at a minimum, the fiscal year end unreserved, undesignated fund balance, coupled with estimated revenues for the ensuing fiscal year, must be sufficient to fund all outstanding fund obligations.

- (5) Enterprise funds. The County has created a total of three (3) enterprise funds to account for the following: utility services, airport and sanitary landfill. For these funds and any other future enterprise funds created, there shall be created a recommended reservation of retained earnings equal to ten (10) percent of the current fiscal year budget excluding capital project costs and equipment for that fund. For the purposes of this calculation, the current fiscal year budget shall be the total budget as originally adopted in September. This budget shall be prepared on the modified accrual basis of accounting and therefore includes such items as capital outlay and operating transfers out. This reserve shall be in addition to all other reservations of retained earnings, including but not limited to amounts reserved for debt service and/or amounts reserved for renewal and replacement of long lived assets. However, it is understood that from time to time these funds may not reach this 10% goal for a particular year. As part of the budget process the County Administrator shall attempt to the extent possible to reach this 10% goal. At the time of the adoption of this policy all funds currently meet this goal.
- (6) Internal service funds. The county has created one internal service fund to account for employee health benefits coverage. There is hereby created within each of the internal service funds a recommended reservation of retained earnings in the fund as of the end of each fiscal year greater than or equal to zero. This reserve shall be in addition to all other reservations of retained earnings, including but not limited to amounts reserved for claims incurred but not paid in the health care coverage fund. By definition, internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. Consequently, these funds are generally intended to operate on a break even basis. Therefore, in any fiscal year when it is projected that the actual amount of unreserved retained earnings will be less than or equal to zero at year end, it will be necessary to either increase the rates charged or reduce expenses or both.

- (b) Utilization of surplus reserves. In the event that the unreserved, undesignated fund balance or unreserved retained earnings balance exceeds the amounts set forth above, the excess may be utilized for any lawful purpose. Nevertheless, it is recommended that first priority be given to utilizing the excess within the fund in which it was generated. In order to minimize the long term effect of such use, it is also recommended that any such excess be used to fund one time expenditures or expenses which do not result in recurring operating costs or other one time costs including the establishment of or increase in legitimate reservations or designations of fund balance or reservations of retained earnings.
- (c) Replenishment of reserve deficits. If, at the end of any fiscal year, the actual amount of unreserved, undesignated fund balance, or unreserved retained earnings falls below the required levels set forth herein, the County Administrator shall make a recommendation to the Board of County Commissioners during the next budget cycle on how to achieve the recommended reserve levels.
- (d) Annual review. Compliance with the provisions of this section shall be reviewed as part of the annual budget adoption process.

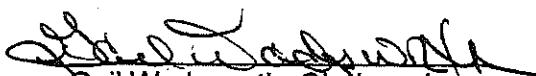
SECTION 2. CONFLICTS. All, or part of any Resolutions, in conflict herewith are to the extent of such conflict hereby repealed.

SECTION 3. SEVERABILITY. It is the intent of the Board of County Commissioners of Flagler County, Florida, that if any section, subsection, sentence, clause, phrase, or provision of this Resolution is held invalid or unconstitutional, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this Resolution.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately.

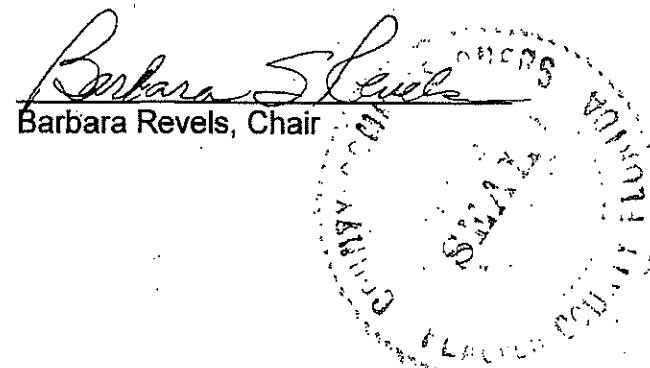
**ADOPTED BY THE FLAGLER COUNTY BOARD OF COUNTY
COMMISSIONERS, this 5th day of November, 2012.**

ATTEST:

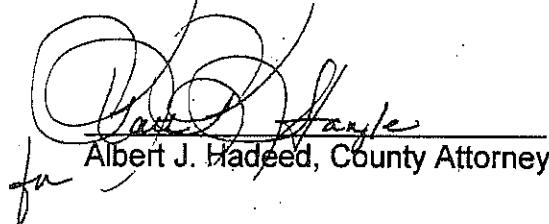


Gail Wadsworth, Clerk and
Ex Officio Clerk to the Board

**FLAGLER COUNTY BOARD
OF COUNTY COMMISSIONERS**


Barbara Revels, Chair

APPROVED AS TO FORM


Albert J. Hadeed, County Attorney

Florida Statutes - Chapter 129

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129.04 Fiscal year.

129.06 Execution and amendment of budget.

129.07 Unlawful to exceed the budget; certain contracts void; commissioners contracting excess indebtedness personally liable.

129.08 County commissioner voting to pay illegal claim or for excess indebtedness.

129.09 County auditor not to sign illegal warrants.

129.201 Budget of supervisor of elections; manner and time of preparation and presentation.

129.202 Budget of supervisor of elections; matters related to allocation, expenditure, etc., of amounts in budget.

129.01 Budget system established.--There is hereby established a budget system for the control of the finances of the boards of county commissioners of the several counties of the state, as follows:

(1) There shall be prepared, approved, adopted, and executed, as prescribed in this chapter, for the fiscal year ending September 30, 1952, and for each fiscal year thereafter, an annual budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budget shall control the levy of taxes and the expenditure of money for all county purposes during the ensuing fiscal year.

(2) Each budget shall conform to the following general directions and requirements:

(a) The budget shall be prepared, summarized, and approved by the board of county commissioners of each county.

(b) The budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves. It shall conform to the uniform classification of accounts prescribed by the appropriate state agency. The receipts division of the budget shall include 95 percent of all receipts reasonably to be anticipated from all sources, including taxes to be levied, provided the percent anticipated from ad valorem levies shall be as specified in s. 200.065(2)(a), and 100 percent of the amount of the balances of both cash and liquid securities estimated to be brought forward at the beginning of the fiscal year. The appropriation division of the budget shall include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit of the county during the said year and the provision for the reserves

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authorized by this chapter. Both the receipts and appropriation divisions shall reflect the approximate division of expenditures between countywide expenditures and noncountywide expenditures and the division of county revenues derived from or on behalf of the county as a whole and county revenues derived from or on behalf of a municipal service taxing unit, special district included within the county budget, unincorporated area, service area, or program area, or otherwise not received for or on behalf of the county as a whole.

(c) Provision may be made for the following reserves:

1. A reserve for contingencies may be provided in a sum not to exceed 10 percent of the total of the budget.
 2. A reserve for cash balance to be carried over may be provided for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available. This reserve may be not more than 20 percent of the total receipts and balances of the budget; provided that for the bond interest and sinking fund budget, this reserve may be not more than the total maturities of debt (both principal and interest) that will occur during the ensuing fiscal year, plus the sinking fund requirements, computed on a straight-line basis, for any outstanding obligations to be paid from the fund.
- (d) An appropriation for "outstanding indebtedness" shall be made to provide for the payment of vouchers which have been incurred in and charged against the budget for the current year or a prior year, but which are expected to be unpaid at the beginning of the ensuing year for which the budget is being prepared. The appropriation for the payment of such vouchers shall be made in the same fund for which the expenses were originally incurred.

(e) Any surplus arising from an excess of the estimated cash balance over the estimated amount of unpaid obligations to be carried over in a fund at the end of the current fiscal year may be transferred to any of the other funds of the county, and the amount so transferred shall be budgeted as a receipt to such other funds; provided, that no such surplus in a fund raised for debt service shall be transferred to another fund, except to a fund raised for the same purposes in the same territory, unless the debt of such territory has been extinguished, in which case it may be transferred to any other fund raised for that territory; provided, further, that no such surplus in a capital outlay reserve fund may be transferred to another fund until such time as the projects for which such capital outlay reserve fund was raised have been completed and all obligations paid.

History.--s. 1, ch. 6814, 1915; RGS 1524; CGL 2302; s. 1, ch. 26874, 1951; ss. 12, 35, ch. 69-106; s. 5, ch. 73-349; s. 1, ch. 77-165; s. 1, ch. 78-132; s. 1, ch. 78-157; s. 28, ch. 80-274; s. 3, ch. 96-324.

129.011 Consolidation of funds.--

- (1) In order to simplify and otherwise improve the accounting system provided by law and to facilitate a better understanding of the fiscal operation of the county by the general public, the board of county commissioners may, by resolution duly adopted, consolidate any of its separate budgetary funds into a single general fund, except that all revenue and expenditures of the county transportation trust fund established pursuant to s. 336.022 shall be shown as a separate budgetary fund.
- (2) Subsequent to the consolidation of any budgetary funds as provided in subsection (1), the maximum permitted tax millage of the combined fund shall be the total amount authorized by law for the separate funds so consolidated.
- (3) This section is deemed to be in the general public interests and it is the intent of the Legislature that the provisions hereof shall be liberally construed to accomplish the purposes contained herein.

History.--ss. 1, 2, 4, ch. 70-282; s. 2, ch. 77-165; s. 263, ch. 84-309; s. 19, ch. 87-224.

129.02 Requisites of budgets.--Each budget shall conform to the following specific directions and requirements:

- (1) General fund budget shall contain an estimate of receipts by source, including any taxes now or hereafter authorized by law to be levied for any countywide purpose, except those

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countywide purposes provided for in the budgets enumerated below, any tax millage limitation to the contrary notwithstanding, and including any balance brought forward as provided herein; and an itemized estimate of expenditures that will need to be incurred to carry on all functions and activities of the county government now or hereafter authorized by law, except those functions and activities provided for in the budgets enumerated below, and of unpaid vouchers of the general fund; also of the reserve for contingencies and of the balances, as hereinbefore provided, which should be carried forward at the end of the year.

(2) The County Transportation Trust Fund budget shall contain an estimate of receipts by source and balances as provided herein, and an itemized estimate of expenditures that need to be incurred to carry on all work on roads and bridges in the county except that provided for in the capital outlay reserve fund budget and in district budgets pursuant to this chapter, and of unpaid vouchers of the County Transportation Trust Fund; also of the reserve for contingencies and the balance, as hereinbefore provided, which should be carried forward at the end of the year.

(3) The budget for the county fine and forfeiture fund shall contain an estimate of receipts by source and balances as provided herein, and an itemized estimate of expenditures that need to be incurred to carry on all criminal prosecution, and all other law enforcement functions and activities of the county now or hereafter authorized by law, and of indebtedness of the county fine and forfeiture fund; also of the reserve for contingencies and the balance, as hereinbefore provided, which should be carried forward at the end of the year.

(4)(a) Capital outlay reserve fund budget shall contain an estimate of receipts by source, including any taxes authorized by law to be levied for that purpose, and including any balance brought forward as provided for herein; and an itemized estimate of expenditures for capital purposes to give effect to general improvement programs. It shall be a plan for the expenditure of funds for capital purposes, showing as income the revenues, special assessments, borrowings, receipts from sale of capital assets, free surpluses, and down payment appropriation to be applied to the cost of a capital project or projects, expenses of issuance of obligations, engineering, supervision, contracts, and any other related expenditures. It may contain also an estimate for the reserves as hereinbefore provided and for a reserve for future construction and improvements. No expenditures or obligations shall be incurred for capital purposes except as appropriated in this budget, except for the preliminary expense of plans, specifications and estimates.

(b) Under the provision herein set forth, a separate capital budget may be adopted for each special district included within the county budget, or a consolidated capital budget may be adopted providing for the consolidation of capital projects of the county and of the special districts included within the county budget into one budget, treating borrowed funds and other receipts as special revenue earmarked for capital projects as separately itemized appropriation for each district special project or county project, as the case may be.

(c) Any funds in the capital budget not required to meet the current construction cost of any project may be invested in any securities of the Federal Government or in securities of any county of the state pledging the full faith and credit of such county or pledging such county's share of the gas tax provided for in s. 16 of Art. IX of the Constitution of 1885 as adopted by the 1968 revised constitution or in s. 9, Art. XII of said revision.

(5) A bond interest and sinking fund budget shall be made for each county and for each special district included within the county budget having bonds outstanding. The budget shall contain an estimate of receipts by source, including any taxes authorized by law to be levied for that purpose, and including any balances brought forward as provided herein; and an itemized estimate of expenditures and reserves as follows: The bond interest and principal maturities in the year for which the budget is made shall be determined and estimates for expenses connected with the payments of such bonds and coupons, commissions of the tax collector, and of the property appraiser, and expenses of refunding operations, if any are contemplated, shall be appropriated. A sufficient "cash balance to be carried over" may be reserved as set forth hereinbefore. The sinking fund requirements provided for in the said reserve may be carried over either in cash or in securities of the Federal Government and of the local governments in Florida, or both.

(6) For each special district included within the county budget, the operating fund budget shall contain an estimate of receipts by source and balances as provided herein, and an itemized estimate of expenditures that will need to be incurred to carry on all functions and activities of the special district as now or hereafter provided by law and of the indebtedness of the special district; also of the reserves for contingencies and the balances, as hereinbefore provided, which should be carried forward at the end of the year.

History.--s. 2, ch. 6814, 1915; RGS 1525; CGL 2303; s. 2, ch. 26874, 1951; s. 10, ch. 27991, 1953; s. 18, ch. 69-216; s. 1, ch. 77-102; s. 73, ch. 79-400; s. 4, ch. 96-324; s. 53, ch.

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2004-265.

129.021 County officer budget information.--Notwithstanding other provisions of law, the budgets of all county officers, as submitted to the board of county commissioners, shall be in sufficient detail and contain such information as the board of county commissioners may require in furtherance of their powers and responsibilities provided in ss. 125.01(1)(q) and (r) and (6) and 129.01(2)(b).

History.--s. 2, ch. 78-132.

129.025 County budget officer.--

(1) Each board of county commissioners may designate a county budget officer to carry out the duties set forth in this chapter. Unless the board designates a different officer, the clerk of the circuit court or the county comptroller, if applicable, shall be the budget officer for the purposes of this chapter.

(2) The Legislature finds that the duties of county budget officer set forth in this chapter do not fall within the constitutional responsibilities performed by the several clerks of the circuit court as auditor and custodian of county funds. The position of county budget officer shall not constitute an office in the meaning of s. 5, Art. II of the State Constitution.

History.--s. 1, ch. 78-303.

129.03 Preparation and adoption of budget.--

(1) Pursuant to s. 200.065, the county property appraiser shall certify to the county budget officer his or her estimate of the total valuations against which taxes may be levied in the entire county and in each district in the county in which taxes are authorized by law to be levied by the board of county commissioners for funds under its control. In preparing the budget, the figure so certified shall be used as the basis for estimating the millage rate required to be levied and shall be noted on each tentative budget and each official budget, on the same line with the amount estimated to be raised from taxes.

(2) On or before June 1 of each year, the sheriff, the clerk of the circuit court and county comptroller, the tax collector subject to a resolution entered into pursuant to s. 145.022(1), and the supervisor of elections shall each submit to the board of county commissioners a tentative budget for their respective offices for the ensuing fiscal year. However, the board of county commissioners may, by resolution, require the tentative budgets to be submitted by May 1 of each year.

(3) No later than 15 days after certification of value by the property appraiser pursuant to s. 200.065(1), the county budget officer, after tentatively ascertaining the proposed fiscal policies of the board for the ensuing fiscal year, shall prepare and present to the board a tentative budget for the ensuing fiscal year for each of the funds provided in this chapter, including all estimated receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenditures, reserves, and balances to be carried over at the end of the year.

(a) The board of county commissioners shall receive and examine the tentative budget for each fund and, subject to the notice and hearing requirements of s. 200.065, shall require such changes to be made as it shall deem necessary; provided the budget shall remain in balance. The county budget officer's estimates of receipts other than taxes, and of balances to be brought forward, shall not be revised except by a resolution of the board, duly passed and spread on the minutes of the board. However, the board may allocate to any of the funds of the county any anticipated receipts, other than taxes levied for a particular fund, except receipts designated or received to be expended for a particular purpose.

(b) Upon receipt of the tentative budgets and completion of any revisions made by the board, the board shall prepare a statement summarizing all of the adopted tentative budgets. This summary statement shall show, for each budget and the total of all budgets, the proposed tax millages, the balances, the reserves, and the total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency. The board shall cause this summary statement to be advertised one time in a newspaper of general circulation published in the county, or by posting at the courthouse door if there is no such newspaper, and the advertisement shall

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appear adjacent to the advertisement required pursuant to s. 200.065.

(c) The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. The hearings shall be primarily for the purpose of hearing requests and complaints from the public regarding the budgets and the proposed tax levies and for explaining the budget and proposed or adopted amendments thereto, if any. The tentative budgets, adopted tentative budgets, and final budgets shall be filed in the office of the county auditor as a public record. Sufficient reference in words and figures to identify the particular transactions shall be made in the minutes of the board to record its actions with reference to the budgets.

History.--s. 3, ch. 6814, 1915; RGS 1526; CGL 2304; s. 1, ch. 19115, 1939; s. 3, ch. 26874, 1951; s. 11, ch. 57-1; ss. 12, 35, ch. 69-106; s. 6, ch. 73-349; s. 1, ch. 77-102; s. 2, ch. 78-303; s. 30, ch. 80-274; s. 2, ch. 82-33; s. 15, ch. 82-226; s. 1, ch. 88-158; s. 2, ch. 89-297; s. 827, ch. 95-147.

129.04 Fiscal year.--The fiscal year of each county of the state shall commence on October 1, and end on September 30 of each year, and whenever the word "year" appears in this chapter, it shall be construed as meaning the fiscal year as hereby established.

History.--s. 4, ch. 6814, 1915; RGS 1527; CGL 2305.

129.06 Execution and amendment of budget.--

(1) Upon the final adoption of the budgets as provided in this chapter, the budgets so adopted shall regulate the expenditures of the county and each special district included within the county budget, and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended, altered, or exceeded except as provided in this chapter.

(a) The modified-accrual basis or accrual basis of accounting must be followed for all funds in accordance with generally accepted accounting principles.

(b) The cost of the investments provided in this chapter, or the receipts from their sale or redemption, must not be treated as expense or income, but the investments on hand at the beginning or end of each fiscal year must be carried as separate items at cost in the fund balances; however, the amounts of profit or loss received on their sale must be treated as income or expense, as the case may be.

(2) The board at any time within a fiscal year may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year, as follows:

(a) Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the minutes, provided that the total of the appropriations of the fund may not be changed. The board of county commissioners, however, may establish procedures by which the designated budget officer may authorize certain intradepartmental budget amendments, provided that the total appropriation of the department may not be changed.

(b) Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose, but expenditures may not be charged directly to the reserve for contingencies.

(c) The reserve for future construction and improvements may be appropriated by resolution of the board for the purposes for which the reserve was made.

(d) A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations must be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.

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(e) Increased receipts for enterprise or proprietary funds received for a particular purpose may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. The resolution may amend the budget to transfer revenue between funds to properly account for increased receipts.

(f) If an amendment to a budget is required for a purpose not specifically authorized in paragraphs (a)-(e), unless otherwise prohibited by law, the amendment may be authorized by resolution or ordinance of the board of county commissioners adopted following a public hearing. The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place, and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each budget.

(3) Only the following transfers may be made between funds:

- (a) Transfers to correct errors in handling receipts and disbursements.
- (b) Budgeted transfers.
- (c) Transfers to properly account for unanticipated revenue or increased receipts.

(4) All unexpended balances of appropriations at the end of the fiscal year shall revert to the fund from which the appropriation was made, but reserves for sinking funds and for future construction and improvements may not be diverted to other purposes.

(5) Any county constitutional officer whose budget is approved by the board of county commissioners, who has not been reelected to office or is not seeking reelection, shall be prohibited from making any budget amendments, transferring funds between itemized appropriations, or expending in a single month more than one-twelfth of any itemized approved appropriation, following the date he or she is eliminated as a candidate or October 1, whichever comes later, without approval of the board of county commissioners.

History.--s. 6, ch. 6814, 1915; RGS 1529; CGL 2307; s. 5, ch. 26874, 1951; s. 2, ch. 78-157; s. 2, ch. 88-85; s. 1, ch. 93-109; s. 828, ch. 95-147; s. 5, ch. 96-324; s. 12, ch. 2001-252.

129.07 Unlawful to exceed the budget; certain contracts void; commissioners contracting excess indebtedness personally liable.--It is unlawful for the board of county commissioners to expend or contract for the expenditure in any fiscal year more than the amount budgeted in each fund's budget, except as provided herein, and in no case shall the total appropriations of any budget be exceeded, except as provided in s. 129.06, and any indebtedness contracted for any purpose against either of the funds enumerated in this chapter or for any purpose, the expenditure for which is chargeable to either of said funds, shall be null and void, and no suit or suits shall be prosecuted in any court in this state for the collection of same, and the members of the board of county commissioners voting for and contracting for such amounts and the bonds of such members of said boards also shall be liable for the excess indebtedness so contracted for.

History.--s. 7, ch. 6814, 1915; RGS 1530; CGL 2308; s. 6, ch. 26874, 1951; s. 3, ch. 78-157.

129.08 County commissioner voting to pay illegal claim or for excess indebtedness.--Each member of the board of county commissioners who knowingly and willfully votes to incur an indebtedness against the county in excess of the expenditure allowed by law or county ordinance, or to pay an illegal charge against the county, or to pay any claim against the county not authorized by law or county ordinance shall be guilty of malfeasance in office and subject to suspension and removal from office as now provided by law, and shall be guilty of a misdemeanor, and shall upon conviction be punished by a fine of not less than \$100 nor more than \$500 or by imprisonment in the county jail for not more than 6 months, for each

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offense.

History.--s. 2, ch. 6814, 1915; RGS 5332; CGL 7465; s. 4, ch. 71-14; s. 1, ch. 71-305.

129.09 County auditor not to sign illegal warrants.--Any clerk of the circuit court, acting as county auditor, who shall sign any warrant for the payment of any claim or bill or indebtedness against any county funds in excess of the expenditure allowed by law, or county ordinance, or to pay any illegal charge against the county, or to pay any claim against the county not authorized by law, or county ordinance, shall be personally liable for such amount, and if he or she shall sign such warrant willfully and knowingly he or she shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

History.--s. 2, ch. 6814, 1915; RGS 5333; CGL 7466; s. 5, ch. 71-14; s. 78, ch. 71-136; s. 2, ch. 71-305; s. 829, ch. 95-147.

129.201 Budget of supervisor of elections; manner and time of preparation and presentation.--

(1) Pursuant to s. 129.03(2), each supervisor of elections shall certify to the board of county commissioners, or county budget commission if there is one in the county, a proposed budget of income and expenditures to fulfill the duties, responsibilities, and operation of the office of the supervisor of elections for the ensuing fiscal year of the county. The fiscal year of the supervisor of elections shall commence on October 1 of each year and shall end on September 30 of the following year.

(2)(a) Each expenditure item in the budget for the supervisor of elections shall be itemized generally as follows:

1. Compensation for the supervisor of elections and all other personnel of the office.
2. Operating expenses.
3. Capital outlay.
4. Contingencies and transfers.

(b) To the extent appropriate, the budget shall be further itemized in conformance with the Uniform Accounting System for Local Units of Government in Florida adopted by rule of the Chief Financial Officer.

(3) The supervisor of elections shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information which such board or commission shall deem necessary.

(4) The board or commission, as the case may be, may require the supervisor of elections to correct mathematical, mechanical, factual, and clerical errors and errors of form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget; and, as amended, modified, increased, or reduced, such budget shall be approved by the board or commission, giving written notice of its action to specific items amended, modified, increased, or reduced.

(5) The board or commission shall include in the county budget the items of proposed expenditures as set forth in the budget required by this section to be submitted, after the budget has been reviewed and approved. The board or commission shall include the supervisor of elections' reserve for contingencies provided herein in the reserve for contingencies account in the general county budget.

(6) The reserve for contingencies in the budget of a supervisor of elections shall be governed by the same provisions governing the amount and use of the reserve for contingencies

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appropriated in the county budget.

(7) The proposed budget shall be submitted to the board of county commissioners or county budget commission pursuant to s. 129.03(2), and the budget shall be included by the board or commission in the general county budget.

(8) The items placed in the budget of the board pursuant to this act shall be subject to the same provisions of law as the county annual budget; however, no amendment may be made to the appropriations of the office of the supervisor of elections without due notice of the change to the supervisor of elections.

(9) The budget of the supervisor of elections may be increased by the board of county commissioners to cover such expenses for emergencies and unanticipated expenses as are recommended and justified by the supervisor of elections.

History.--s. 1, ch. 82-202; s. 2, ch. 83-204; s. 38, ch. 83-217; s. 146, ch. 2003-261.

129.202 Budget of supervisor of elections; matters related to allocation, expenditure, etc., of amounts in budget.--

(1)(a) The supervisor of elections shall requisition and the board of county commissioners shall pay that officer, at the first meeting in October of each year, 25 percent of the total amount budgeted for the office and, thereafter on the first of each month, 6.82 percent of the total amount budgeted for the office. However, if there are unusual or unanticipated expenses in any one month, upon notification by the supervisor of elections, the board shall transfer the necessary amount, except that the total amount paid during the year shall not, without appropriate amendments, exceed the total budgeted for the year.

(b) The appropriation shall be transferred into a special account set up in the name of the supervisor of elections, and the clerk of the court acting as the clerk of the board of county commissioners shall draw checks or warrants thereon for payment of all expenses requisitioned by the supervisor of elections. All salaries shall be supported by payrolls, and all expenses paid shall be supported with bills approved by the supervisor of elections. Should the supervisor of elections desire, he or she may have the monthly allocation for the office of the supervisor of elections deposited directly into an official bank or depository trust account for the supervisor of elections and draw his or her own checks thereon for payment of budgeted expenditures authorized by law. All fees, commissions, and other funds collected by the supervisor of elections shall be deposited directly into the supervisor of elections' special account established under this subsection.

(c) Regardless of whether the supervisor of elections draws checks or warrants for the office of the supervisor of elections or allows the clerk to handle that function, the supervisor of elections may have a revolving petty cash fund established for payment of small cash outlay items by cash, check, or warrant. The revolving petty cash fund shall be reimbursed from time to time upon the presentation of vouchers and receipts substantiating disbursements from the fund.

(d) If the supervisor of elections draws the checks or warrants for the office of the supervisor of elections, he or she shall keep the necessary budget accounts and records and shall charge all paid bills and payrolls to the proper budget accounts. If the clerk draws the checks for the office of the supervisor of elections, this responsibility shall remain with the clerk. A reserve for contingencies, or any part thereof, may be transferred to any of the budget accounts in the discretion of the supervisor of elections.

(e) All expenses incurred in the fiscal year for which the budget is made shall be vouchered and charged to the budget for that year. To carry out the purpose of this budgeting provision, the books may be held open for 30 days after the end of the year.

(f) All unexpended balances at the end of each fiscal year shall be refunded to the board of county commissioners and deposited to the county fund or funds from which payment was originally made.

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(2) The independence of the supervisor of elections shall be preserved concerning the purchase of supplies and equipment; the selection of personnel; and the hiring, firing, and setting of salaries of such personnel; however, nothing herein contained shall restrict the operation of any lawfully established county civil service system.

History.--ss. 2, 4, ch. 82-202; s. 39, ch. 83-217; s. 830, ch. 95-147

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(1) Upon completion of the assessment of all property pursuant to s. [193.023](#), the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing authority. This certification shall include a copy of the statement required to be submitted under s. [195.073](#)(3), as applicable to that taxing authority. The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate." The property appraiser shall also include instructions, as prescribed by the Department of Revenue, to each county and municipality, each special district dependent to a county or municipality, each municipal service taxing unit, and each independent special district describing the proper method of computing the millage rates and taxes levied as specified in subsection (5). The Department of Revenue shall prescribe the instructions and forms that are necessary to administer this subsection and subsection (5). The information provided pursuant to this subsection shall also be sent to the tax collector by the property appraiser at the time it is sent to each taxing authority.

(2) No millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority which resolution or ordinance must be approved by the taxing authority according to the following procedure:

(a)1. Upon preparation of a tentative budget, but prior to adoption thereof, each taxing authority shall compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes. In computing proposed or final millage rates, each taxing authority shall utilize not less than 95 percent of the taxable value certified pursuant to subsection (1).

2. The tentative budget of the county commission shall be prepared and submitted in accordance with s. [129.03](#).

3. The tentative budget of the school district shall be prepared and submitted in accordance with chapter 1011, provided that the date of submission shall not be later than 24 days after certification of value pursuant to subsection (1).

4. Taxing authorities other than the county and school district shall prepare and consider tentative and final budgets in accordance with this section and applicable provisions of law, including budget procedures applicable to the taxing authority, provided such procedures do not conflict with general law.

(b) Within 35 days of certification of value pursuant to subsection (1), each taxing authority shall advise the property appraiser of its proposed millage rate, of its rolled-back rate computed pursuant to subsection (1), and of the date, time, and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. The property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. [200.069](#). The deadline for mailing the notice shall be the later of 55 days after certification of value pursuant to subsection (1) or 10 days after either the date the tax roll is approved or the interim roll procedures under s. [193.1145](#) are instituted. If the deadline for mailing the notice of proposed property taxes is 10 days after the date the tax roll is approved or the interim roll procedures are instituted, all subsequent deadlines provided in this section shall be extended. The number of days by which the deadlines shall be extended shall equal the number of days by which the deadline for mailing the notice of proposed taxes is extended beyond 55 days after certification. If any taxing authority fails to provide the information required in this paragraph to the property appraiser in a timely fashion, the taxing authority shall be prohibited from levying a millage rate greater than the rolled-back rate computed pursuant to subsection (1) for the upcoming fiscal year, which rate shall be computed by the property appraiser and used in preparing the notice of proposed property taxes.

(c) Within 80 days of the certification of value pursuant to subsection (1), but not earlier than 65 days after certification, the governing body of each taxing authority shall hold a public hearing on the tentative budget and proposed millage rate. Prior to the conclusion of the hearing, the governing body of the taxing authority shall amend the tentative budget as it sees

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fit, adopt the amended tentative budget, recompute its proposed millage rate, and publicly announce the percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate computed pursuant to subsection (1). That percent shall be characterized as the percentage increase in property taxes tentatively adopted by the governing body.

(d) Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days nor more than 5 days after the day that the advertisement is first published. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage-levy resolution or ordinance shall be by separate votes. For each taxing authority levying millage, the name of the taxing authority, the rolled-back rate, the percentage increase, and the millage rate to be levied shall be publicly announced prior to the adoption of the millage-levy resolution or ordinance. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b), or as subsequently adjusted pursuant to subsection (11), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his or her taxes under the tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. [200.069](#). If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

(e)1. In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The general public shall be allowed to speak and to ask questions prior to adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate prior to adopting its tentative or final budget.

2. These hearings shall be held after 5 p.m. if scheduled on a day other than Saturday. No hearing shall be held on a Sunday. The county commission shall not schedule its hearings on days scheduled for hearings by the school board. The hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings. A multicounty taxing authority shall make every reasonable effort to avoid scheduling hearings on days utilized by the counties or school districts within its jurisdiction. Tax levies and budgets for dependent special taxing districts shall be adopted at the hearings for the taxing authority to which such districts are dependent, following such discussion and adoption of levies and budgets for the superior taxing authority. A taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. If, due to circumstances beyond the control of the taxing authority, the hearing provided for in paragraph (d) is recessed, the taxing authority shall publish a notice in a newspaper of general paid circulation in the county. The notice shall state the time and place for the continuation of the hearing and shall be published at least 2 days but not more than 5 days prior to the date the hearing will be continued.

(f)1. Notwithstanding any provisions of paragraph (c) to the contrary, each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation pursuant to subsection (3) within 29 days of certification of value pursuant to subsection (1). Not less than 2 days or more than 5 days thereafter, the district shall hold a public hearing on the tentative budget pursuant to the applicable provisions of paragraph (c).

2. Notwithstanding any provisions of paragraph (b) to the contrary, each school district shall advise the property appraiser of its recomputed proposed millage rate within 35 days of certification of value pursuant to subsection (1). The recomputed proposed millage rate of the school district shall be considered its proposed millage rate for the purposes of paragraph (b).

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3. Notwithstanding any provisions of paragraph (d) to the contrary, each school district shall hold a public hearing to finalize the budget and adopt a millage rate within 80 days of certification of value pursuant to subsection (1), but not earlier than 65 days after certification. The hearing shall be held in accordance with the applicable provisions of paragraph (d), except that a newspaper advertisement need not precede the hearing.

(g) Notwithstanding other provisions of law to the contrary, a taxing authority may:

1. Expend moneys based on its tentative budget after adoption pursuant to paragraph (c) and until such time as its final budget is adopted pursuant to paragraph (d), only if the fiscal year of the taxing authority begins prior to adoption of the final budget or, in the case of a school district, if the fall term begins prior to adoption of the final budget; or
2. Readopt its prior year's adopted final budget, as amended, and expend moneys based on that budget until such time as its tentative budget is adopted pursuant to paragraph (c), only if the fiscal year of the taxing authority begins prior to adoption of the tentative budget. The readopted budget shall be adopted by resolution without notice pursuant to this section at a duly constituted meeting of the governing body.

(3) The advertisement shall be no less than one-quarter page in size of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper of general paid circulation in the county or in a geographically limited insert of such newspaper. The geographic boundaries in which such insert is circulated shall include the geographic boundaries of the taxing authority. It is the legislative intent that, whenever possible, the advertisement appear in a newspaper that is published at least 5 days a week unless the only newspaper in the county is published less than 5 days a week, or that the advertisement appear in a geographically limited insert of such newspaper which insert is published throughout the taxing authority's jurisdiction at least twice each week. It is further the legislative intent that the newspaper selected be one of general interest and readership in the community and not one of limited subject matter, pursuant to chapter 50.

(a) For taxing authorities other than school districts which have tentatively adopted a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1), the advertisement shall be in the following form:

NOTICE OF PROPOSED TAX INCREASE

The (name of the taxing authority) has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy \$XX,XXX,XXX
- B. Less tax reductions due to Value Adjustment Board and other assessment changes (\$XX,XXX,XXX)
- C. Actual property tax levy \$XX,XXX,XXX

This year's proposed tax levy \$XX,XXX,XXX

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All concerned citizens are invited to attend a public hearing on the tax increase to be held on (date and time) at (meeting place).

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

(b) In all instances in which the provisions of paragraph (a) are inapplicable for taxing authorities other than school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The (name of taxing authority) has tentatively adopted a budget for (fiscal year). A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on (date and time) at (meeting place).

(c) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy nonvoted millage in excess of the minimum amount required pursuant to s. [1011.60\(6\)](#), the advertisement shall be in the following form:

NOTICE OF PROPOSED TAX INCREASE

The (name of school district) will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy \$XX,XXX,XXX
- B. Less tax reductions due to Value Adjustment Board and other assessment changes (\$XX,XXX,XXX)
- C. Actual property tax levy \$XX,XXX,XXX

This year's proposed tax levy \$XX,XXX,XXX

A portion of the tax levy is required under state law in order for the school board to receive \$(amount A) in state education grants. The required portion has (increased or decreased) by (amount B) percent and represents approximately (amount C) of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on (date and time) at (meeting place).

A DECISION on the proposed tax increase and the budget will be made at this hearing.

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1. AMOUNT A shall be an estimate, provided by the Department of Education, of the amount to be received in the current fiscal year by the district from state appropriations for the Florida Education Finance Program.
2. AMOUNT B shall be the percent increase over the rolled-back rate necessary to levy only the required local effort in the current fiscal year, computed as though in the preceding fiscal year only the required local effort was levied.
3. AMOUNT C shall be the quotient of required local-effort millage divided by the total proposed nonvoted millage, rounded to the nearest tenth and stated in words; however, the stated amount shall not exceed nine-tenths.

(d) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy as nonvoted millage only the minimum amount required pursuant to s. [1011.60\(6\)](#), the advertisement shall be the same as provided in paragraph (c), except that the second and third paragraphs shall be replaced with the following paragraph:

This increase is required under state law in order for the school board to receive \$ (amount A) in state education grants.

(e) In all instances in which the provisions of paragraphs (c) and (d) are inapplicable for school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The (name of school district) will soon consider a budget for (fiscal year). A public hearing to make a DECISION on the budget AND TAXES will be held on (date and time) at (meeting place).

(f) In lieu of publishing the notice set out in this subsection, the taxing authority may mail a copy of the notice to each elector residing within the jurisdiction of the taxing authority.

(g) In the event that the mailing of the notice of proposed property taxes is delayed beyond September 3 in a county, any multicounty taxing authority which levies ad valorem taxes within that county shall advertise its intention to adopt a tentative budget and millage rate in a newspaper of paid general circulation within that county, as provided in this subsection, and shall hold the hearing required pursuant to paragraph (2)(c) not less than 2 days or more than 5 days thereafter, and not later than September 18. The advertisement shall be in the following form, unless the proposed millage rate is less than or equal to the rolled-back rate, computed pursuant to subsection (1), in which case the advertisement shall be as provided in paragraph (e):

NOTICE OF TAX INCREASE

The (name of the taxing authority) proposes to increase its property tax levy by (percentage of increase over rolled-back rate) percent.

All concerned citizens are invited to attend a public hearing on the proposed tax increase to be held on (date and time) at (meeting place).

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(h) In no event shall any taxing authority add to or delete from the language of the advertisements as specified herein unless expressly authorized by law, except that, if an increase in ad valorem tax rates will affect only a portion of the jurisdiction of a taxing authority, advertisements may include a map or geographical description of the area to be affected and the proposed use of the tax revenues under consideration. The advertisements required herein shall not be accompanied, preceded, or followed by other advertising or notices which conflict with or modify the substantive content prescribed herein.

(i) The advertisements required pursuant to paragraphs (b) and (e) need not be one-quarter page in size or have a headline in type no smaller than 18 point.

(j) The amounts to be published as percentages of increase over the rolled-back rate pursuant to this subsection shall be based on aggregate millage rates and shall exclude voted millage levies unless expressly provided otherwise in this subsection.

(k) Any taxing authority which will levy an ad valorem tax for an upcoming budget year but does not levy an ad valorem tax currently shall, in the advertisement specified in paragraph (a), paragraph (c), paragraph (d), or paragraph (g), replace the phrase "increase its property tax levy by percentage of increase over rolled-back rate percent" with the phrase "impose a new property tax levy of \$amount per \$1,000 value."

(l) Any advertisement required pursuant to this section shall be accompanied by an adjacent notice meeting the budget summary requirements of s. [129.03](#)(3)(b). Except for those taxing authorities proposing to levy ad valorem taxes for the first time, the following statement shall appear in the budget summary in boldfaced type immediately following the heading, if the applicable percentage is greater than zero:

THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal place) MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

For purposes of this paragraph, "proposed operating budget expenditures" or "operating expenditures" means all moneys of the local government, including dependent special districts, that:

1. Were or could be expended during the applicable fiscal year, or
2. Were or could be retained as a balance for future spending in the fiscal year.

Provided, however, those moneys held in or used in trust, agency, or internal service funds, and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal, shall be excluded.

(4) The resolution or ordinance approved in the manner provided for in this section shall be forwarded to the property appraiser and the tax collector within 3 days after the adoption of such resolution or ordinance. No millage other than that approved by referendum may be levied until the resolution or ordinance to levy required in subsection (2) is approved by the governing board of the taxing authority and submitted to the property appraiser and the tax collector. The receipt of the resolution or ordinance by the property appraiser shall be considered official notice of the millage rate approved by the taxing authority, and that millage rate shall be the rate applied by the property appraiser in extending the rolls pursuant to s. [193.122](#), subject to the provisions of subsection (6). These submissions shall be made within 101 days of certification of value pursuant to subsection (1).

(5) Beginning in the 2009-2010 fiscal year and in each year thereafter:

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(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is a rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for growth in per capita Florida personal income, unless a higher rate is adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. [212.055](#) shall exclude the revenues required to be contributed to the county public general hospital for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied. A higher rate may be adopted only under the following conditions:

1. A rate of not more than 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for growth in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the governing body of the county, municipality, or independent district; or
2. A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the governing body of the county, municipality, or independent district or by a three-fourths vote if the governing body has nine or more members or if the rate is approved by a referendum.

(b) The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed the maximum millage rate calculated pursuant to this subsection if the total county ad valorem taxes levied or total municipal ad valorem taxes levied do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied respectively. Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to this limitation. Total taxes levied may exceed the maximum calculated pursuant to subsection (6) as a result of an increase in taxable value above that certified in subsection (1) if such increase is less than the percentage amounts contained in subsection (6); however, if such increase in taxable value exceeds the percentage amounts contained in this subsection, millage rates subject to this subsection, s. [200.185](#), or s. [200.186](#) must be reduced so that total taxes levied do not exceed the maximum.

Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution of 1968, which is granted the authority in the State Constitution to exercise all the powers conferred now or hereafter by general law upon municipalities and which exercises such powers in the unincorporated area shall be recognized as a municipality under this subsection.

(6) Prior to extension of the rolls pursuant to s. [193.122](#), the property appraiser shall notify each taxing authority of the aggregate change in the assessment roll, if any, from that certified pursuant to subsection (1), including, but not limited to, those changes which result from actions by the value adjustment board or from corrections of errors in the assessment roll. Municipalities, counties, school boards, and water management districts may adjust administratively their adopted millage rate without a public hearing if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance by more than 1 percent with the taxable value shown on the roll to be extended. Any other taxing authority may adjust administratively its adopted millage rate without a public hearing if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance by more than 3 percent with the taxable value shown on the roll to be extended. The adjustment shall be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to the taxable value on the roll to be extended. However, no adjustment shall be made to levies required by law to be a specific millage amount. Not later than 3 days after receipt of notification pursuant to this subsection, each affected taxing authority shall certify to the property appraiser its adjusted adopted rate. Failure to so certify shall constitute waiver of the adjustment privilege.

(7) Nothing contained in this section shall serve to extend or authorize any millage in excess of the maximum millage permitted by law or prevent the reduction of millage.

(8) The property appraiser shall deliver to the presiding officer of each taxing authority within the county, on June 1, an estimate of the total assessed value of nonexempt property for the current year for budget planning purposes.

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(9) Multicounty taxing authorities are subject to the provisions of this section. The term "taxable value" means the taxable value of all property subject to taxation by the authority. If a multicounty taxing authority has not received a certification pursuant to subsection (1) from a county by July 15, it shall compute its proposed millage rate and rolled-back rate based upon estimates of taxable value supplied by the Department of Revenue. All dates for public hearings and advertisements specified in this section shall, with respect to multicounty taxing authorities, be computed as though certification of value pursuant to subsection (1) were made July 1. The multicounty district shall add the following sentence to the advertisement set forth in paragraphs (3)(a) and (g): This tax increase is applicable to (name of county or counties).

(10)(a) In addition to the notice required in subsection (3), a district school board shall publish a second notice of intent to levy additional taxes under s. [1011.71](#)(2). Such notice shall specify the projects or number of school buses anticipated to be funded by such additional taxes and shall be published in the size, within the time periods, adjacent to, and in substantial conformity with the advertisement required under subsection (3). The projects shall be listed in priority within each category as follows: construction and remodeling; maintenance, renovation, and repair; motor vehicle purchases; new and replacement equipment; payments for educational facilities and sites due under a lease-purchase agreement; payments for renting and leasing educational facilities and sites; payments of loans approved pursuant to ss. [1011.14](#) and [1011.15](#); payment of costs of compliance with environmental statutes and regulations; payment of premiums for property and casualty insurance necessary to insure the educational and ancillary plants of the school district; payment of costs of leasing relocatable educational facilities; and payments to private entities to offset the cost of school buses pursuant to s. [1011.71](#)(2)(i). The additional notice shall be in the following form, except that if the district school board is proposing to levy the same millage under s. [1011.71](#)(2) which it levied in the prior year, the words "continue to" shall be inserted before the word "impose" in the first sentence, and except that the second sentence of the second paragraph shall be deleted if the district is advertising pursuant to paragraph (3)(e):

**NOTICE OF TAX FOR SCHOOL
CAPITAL OUTLAY**

The (name of school district) will soon consider a measure to impose a (number) mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of (number) mills for operating expenses and is proposed solely at the discretion of the school board. THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$ (amount), to be used for the following projects:

(list of capital outlay projects)

All concerned citizens are invited to a public hearing to be held on (date and time) at (meeting place).

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

(b) In the event a school district needs to amend the list of capital outlay projects previously advertised and adopted, a notice of intent to amend the notice of tax for school capital outlay shall be published in conformity with the advertisement required in subsection (3). A public hearing to adopt the amended project list shall be held not less than 2 days nor more than 5 days after the day the advertisement is first published. The projects should be listed under each category of new, amended, or deleted projects in the same order as required in

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paragraph (a). The notice shall appear in the following form, except that any of the categories of new, amended, or deleted projects may be omitted if not appropriate for the changes proposed:

AMENDED NOTICE OF TAX FOR

SCHOOL CAPITAL OUTLAY

The School Board of (name) County will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the (year) to (year) school year.

New projects to be funded:

(list of capital outlay projects)

Amended projects to be funded:

(list of capital outlay projects)

Projects to be deleted:

(list of capital outlay projects)

All concerned citizens are invited to a public hearing to be held on (date and time) at (meeting place).

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

(11) Notwithstanding the provisions of paragraph (2)(b) and s. [200.069](#)(4)(c) to the contrary, the proposed millage rates provided to the property appraiser by the taxing authority, except for millage rates adopted by referendum, for rates authorized by s. [1011.71](#), and for rates required by law to be in a specified millage amount, shall be adjusted in the event that a review notice is issued pursuant to s. [193.1142](#)(4) and the taxable value on the approved roll is at variance with the taxable value certified pursuant to subsection (1). The adjustment shall be made by the property appraiser, who shall notify the taxing authorities affected by the adjustment within 5 days of the date the roll is approved pursuant to s. [193.1142](#)(4). The adjustment shall be such as to provide for no change in the dollar amount of taxes levied from that initially proposed by the taxing authority.

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(12) The time periods specified in this section shall be determined by using the date of certification of value pursuant to subsection (1) or July 1, whichever date is later, as day 1. The time periods shall be considered directory and may be shortened, provided:

- (a) No public hearing which is preceded by a mailed notice occurs earlier than 10 days following the mailing of such notice;
 - (b) Any public hearing preceded by a newspaper advertisement is held not less than 2 days or more than 5 days following publication of such advertisement; and
 - (c) The property appraiser coordinates such shortening of time periods and gives written notice to all affected taxing authorities; however, no taxing authority shall be denied its right to the full time periods allowed in this section.
- (13)(a) Any taxing authority in violation of this section, other than subsection (5), shall be subject to forfeiture of state funds otherwise available to it for the 12 months following a determination of noncompliance by the Department of Revenue.

(b) Within 30 days of the deadline for certification of compliance required by s. [200.068](#), the department shall notify any taxing authority in violation of this section, other than subsection (5), that it is subject to paragraph (c). Except for revenues from voted levies or levies imposed pursuant to s. [1011.60](#)(6), the revenues of any taxing authority in violation of this section, other than subsection (5), collected in excess of the rolled-back rate shall be held in escrow until the process required by paragraph (c) is completed and approved by the department. The department shall direct the tax collector to so hold such funds.

(c) Any taxing authority so noticed by the department shall repeat the hearing and notice process required by paragraph (2)(d), except that:

1. The advertisement shall appear within 15 days of notice from the department.
2. The advertisement, in addition to meeting the requirements of subsection (3), shall contain the following statement in boldfaced type immediately after the heading:

**THE PREVIOUS NOTICE PLACED BY THE (name of taxing authority) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW,
NECESSITATING THIS SECOND NOTICE.**

3. The millage newly adopted at this hearing shall not be forwarded to the tax collector or property appraiser and may not exceed the rate previously adopted.
4. If the newly adopted millage is less than the amount previously forwarded pursuant to subsection (4), any moneys collected in excess of the new levy shall be held in reserve until the subsequent fiscal year and shall then be utilized to reduce ad valorem taxes otherwise necessary.

(d) If any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5), s. [200.185](#), or s. [200.186](#) because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. [218.63](#)(3) and this subsection. If the executive director of the Department of Revenue determines that any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5), s. [200.185](#), or s. [200.186](#), the Department of Revenue and the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county shall follow the procedures set forth in this paragraph or paragraph (e). During the pendency of any procedure under paragraph (e) or any administrative or judicial action to challenge any action taken under this subsection, the tax collector shall hold in escrow any revenues collected by the noncomplying county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county in excess

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of the amount allowed by subsection (5), s. [200.185](#), or s. [200.186](#), as determined by the executive director. Such revenues shall be held in escrow until the process required by paragraph (e) is completed and approved by the department. The department shall direct the tax collector to so hold such funds. If the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county remedies the noncompliance, any moneys collected in excess of the new levy or in excess of the amount allowed by subsection (5), s. [200.185](#), or s. [200.186](#) shall be held in reserve until the subsequent fiscal year and shall then be used to reduce ad valorem taxes otherwise necessary. If the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county does not remedy the noncompliance, the provisions of s. [218.63](#) shall apply.

(e) The following procedures shall be followed when the executive director notifies any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county that he or she has determined that such taxing authority is in violation of subsection (5), s. [200.185](#), or s. [200.186](#):

1. Within 30 days after the deadline for certification of compliance required by s. [200.068](#), the executive director shall notify any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county of his or her determination regarding subsection (5), s. [200.185](#), or s. [200.186](#) and that such taxing authority is subject to subparagraph 2.
2. Any taxing authority so noticed by the executive director shall repeat the hearing and notice process required by paragraph (2)(d), except that:
 - a. The advertisement shall appear within 15 days after notice from the executive director.
 - b. The advertisement, in addition to meeting the requirements of subsection (3), must contain the following statement in boldfaced type immediately after the heading:

THE PREVIOUS NOTICE PLACED BY THE (name of taxing authority) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

- c. The millage newly adopted at such hearing shall not be forwarded to the tax collector or property appraiser and may not exceed the rate previously adopted or the amount allowed by subsection (5), s. [200.185](#), or s. [200.186](#). Each taxing authority provided notice pursuant to this paragraph shall recertify compliance with this chapter as provided in this section within 15 days after the adoption of a millage at such hearing.
- d. The determination of the executive director shall be superseded if the executive director determines that the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county has remedied the noncompliance. Such noncompliance shall be determined to be remedied if any such taxing authority provided notice by the executive director pursuant to this paragraph adopts a new millage that does not exceed the maximum millage allowed for such taxing authority under paragraph (5)(a), s. [200.185\(1\)-\(5\)](#), or s. [200.186\(1\)](#), or if any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county adopts a lower millage sufficient to reduce the total taxes levied such that total taxes levied do not exceed the maximum as provided in paragraph (5)(b), s. [200.185\(8\)](#), or s. [200.186\(3\)](#).
- e. If any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county has not remedied the noncompliance or recertified compliance with this chapter as provided in this paragraph, and the executive director determines that the noncompliance has not been remedied or compliance has not been recertified, the county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. [218.63\(2\)](#) and (3) and this subsection.
- f. The determination of the executive director is not subject to chapter 120.

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METHOD OF FIXING MILLAGE**

(14)(a) If the notice of proposed property taxes mailed to taxpayers under this section contains an error, the property appraiser, in lieu of mailing a corrected notice to all taxpayers, may correct the error by mailing a short form of the notice to those taxpayers affected by the error and its correction. The notice shall be prepared by the property appraiser at the expense of the taxing authority which caused the error or at the property appraiser's expense if he or she caused the error. The form of the notice must be approved by the executive director of the Department of Revenue or the executive director's designee. If the error involves only the date and time of the public hearings required by this section, the property appraiser, with the permission of the taxing authority affected by the error, may correct the error by advertising the corrected information in a newspaper of general circulation in the county as provided in subsection (3).

(b) Errors that may be corrected in this manner are:

1. Incorrect location, time, or date of a public hearing.
2. Incorrect assessed, exempt, or taxable value.
3. Incorrect amount of taxes as reflected in column one, column two, or column three of the notice; and
4. Any other error as approved by the executive director of the Department of Revenue or the executive director's designee.

(15) The provisions of this section shall apply to all taxing authorities in this state which levy ad valorem taxes, and shall control over any special law which is inconsistent or in conflict with this section, except to the extent the special law expressly exempts a taxing authority from the provisions of this section. This subsection is a clarification of existing law, and in the absence of such express exemption, no past or future budget or levy of taxes shall be set aside upon the ground that the taxing authority failed to comply with any special law prescribing a schedule or procedure for such adoption which is inconsistent or in conflict with the provisions of this section.

History.--s. 13, ch. 73-172; s. 16, ch. 74-234; ss. 1, 2, ch. 75-68; s. 19, ch. 76-133; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 1, ch. 78-228; ss. 2, 9, ch. 80-261; s. 25, ch. 80-274; s. 14, ch. 82-154; s. 12, ch. 82-208; ss. 4, 11, 25, 72, 80, ch. 82-226; s. 5, ch. 82-388; s. 2, ch. 82-399; s. 28, ch. 83-204; s. 61, ch. 83-217; s. 2, ch. 84-164; s. 20, ch. 84-356; s. 1, ch. 86-190; s. 12, ch. 86-300; s. 5, ch. 87-284; s. 13, ch. 88-216; s. 2, ch. 88-223; s. 14, ch. 90-241; ss. 136, 165, ch. 91-112; s. 8, ch. 91-295; s. 1, ch. 92-163; ss. 5, 15, ch. 93-132; s. 25, ch. 93-233; s. 1, ch. 93-241; s. 52, ch. 94-232; s. 4, ch. 94-344; s. 41, ch. 94-353; s. 1481, ch. 95-147; s. 2, ch. 95-359; ss. 1, 2, 3, ch. 96-211; s. 1, ch. 98-32; s. 1, ch. 98-53; s. 18, ch. 99-6; s. 11, ch. 2002-18; s. 911, ch. 2002-387; s. 2, ch. 2004-346; s. 3, ch. 2007-194; ss. 2, 33, ch. 2007-321.

¹Note.--

A. Section 9, ch. 2007-321, provides that "[t]he executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. [120.536\(1\)](#) and [120.54\(4\)](#), Florida Statutes, for the purpose of implementing this act. Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules."

B. Section 10, ch. 2007-321, provides that "[t]o the extent that the deadlines and timeframes in current law are inconsistent with implementing the requirements of this act, the executive director of the Department of Revenue may extend the time periods specified by statute or rule for the local government millage and budget adoption process for the 2007 calendar year. The executive director of the Department of Revenue may grant such extensions at his or her own initiation or at the written request of a local government. Such extensions may not exceed 21 calendar days."

Florida Statutes - Chapter 200.068

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**FLORIDA STATUTES – CHAPTER 200.068
TAXATION AND FINANCE**

200.068 Certification of compliance with this chapter.--Not later than 30 days following adoption of an ordinance or resolution establishing a property tax levy, each taxing authority shall certify compliance with the provisions of this chapter to the Department of Revenue. In addition to a statement of compliance, such certification shall include a copy of the ordinance or resolution so adopted; a copy of the certification of value showing rolled-back millage and proposed millage rates, as provided to the property appraiser pursuant to s. [200.065](#)(1) and (2)(b); maximum millage rates calculated pursuant to s. [200.065](#)(5), s. [200.185](#), or s. [200.186](#), together with values and calculations upon which the maximum millage rates are based; and a certified copy of the advertisement, as published pursuant to s. [200.065](#)(3). In certifying compliance, the governing body of the county shall also include a certified copy of the notice required under s. [194.037](#). However, if the value adjustment board completes its hearings after the deadline for certification under this section, the county shall submit such copy to the department not later than 30 days following completion of such hearings.

History.--s. 6, ch. 82-226; s. 30, ch. 83-204; s. 166, ch. 91-112; ss. 7, 21, ch. 95-272; s. 7, ch. 97-287; s. 3, ch. 2007-321.

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BASIS OF BUDGETING AND REQUIREMENTS

The legal basis for the preparation, adoption, and execution of the county budget is set forth in Chapter 129, Florida Statutes. Legally adopted budgets are required for the governmental funds (i.e. the general fund, special revenue funds, debt service funds and capital projects funds). Section 129.01(1), Florida Statutes requires that budgets be adopted on a basis consistent with generally accepted accounting principles. Accordingly, the budgets for the general fund, special revenue funds, debt service funds and capital projects funds have been adopted on the modified accrual basis of accounting. Under this approach, revenues are recognized in the accounting period in which they become measurable and available as net current assets. Expenditures are recognized in the accounting period in which goods or services are received and the liability is incurred.

Although there is no legal budget requirement for the preparation, adoption, and execution of budgets for the proprietary funds (i.e. the enterprise funds and internal service funds), in the interest of consistency, budgets are prepared for those funds, also on the modified accrual basis of accounting. However, pursuant to generally accepted accounting principles, the enterprise funds and the internal service funds are accounted for on the full accrual basis of accounting. Under this approach, revenues are recognized when they are earned and expenses are recognized when they are incurred. Budget to actual comparisons are not included for financial statement presentation purposes for any of the proprietary funds.

In addition to the requirement set forth in Chapter 129 that budgets be adopted in conformity with generally accepted accounting principles, there are a number of additional requirements. The adopted budget for each of the various funds must be balanced with revenues equaling appropriations. However, no more than 95 percent of all revenues reasonably anticipated from all sources, including taxes to be levied, may be budgeted. 100% of the estimated balances to be brought forward at the beginning of the fiscal year may be budgeted.

On the appropriations side, Chapter 129 permits the creation of the following reserves:

1. A reserve for contingencies in a sum not to exceed 10 percent of the total of the budget.
2. A reserve for cash balance to be carried over for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available. This reserve may be not more than 20 percent of the total receipts and balances of the budget; provided that for the debt service funds, this reserve may be not more than the total maturities of debt (both principal and interest) that will occur during the ensuing fiscal year, plus the sinking fund requirements, computed on a straight-line basis, for any outstanding obligations to be paid from the fund.
3. A reserve for debt service which may not be greater than the total maturities of debt (both principal and interest) that will occur during the ensuing fiscal year, plus the sinking fund requirements, computed on a straight-line basis, for any outstanding obligations to be paid from the fund.
4. A reserve for future construction and improvements

**Flagler County Board of County Commissioners
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Budget Process Highlights**

Preparation

January

- Budget Workshop with the Board to set direction, and establish assumptions for fiscal year
- Capital Improvement Plan and Operating Budget Kickoffs
- Budget Information Training

February

- Budget training classes
- Departmental preparation of budgets (including Capital Improvement Budgets) and Five Year Capital Improvement Plan requests.

March

- All departments submit Operating Budgets (Including Capital Improvement Budgets) and Five Year Capital Improvement Plan requests.

Review

- Begin budget reviews with Department Directors

April-May

- Administrative budget reviews with County Administrator
- Debt Workshop with Board of County Commissioners

June

- Budget submissions due from Constitutional Officers (including Capital Improvement budgets and Five Year Capital Improvement Plan)
- Receive Preliminary Tax Roll Information from Property Appraiser's Office
- Budget Workshops with the Board regarding the Tentative Budget
- Tentative Budget Public Hearing

Adoption

July

- Submit County Administrator's Recommended Budget to the Board
- Receive Certified Tax Roll from Property Appraiser's Office
- Budget Reconciliation Workshops with the Board, Certification of Tentative Millage rates, and set public hearing dates

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Budget Process Highlights**

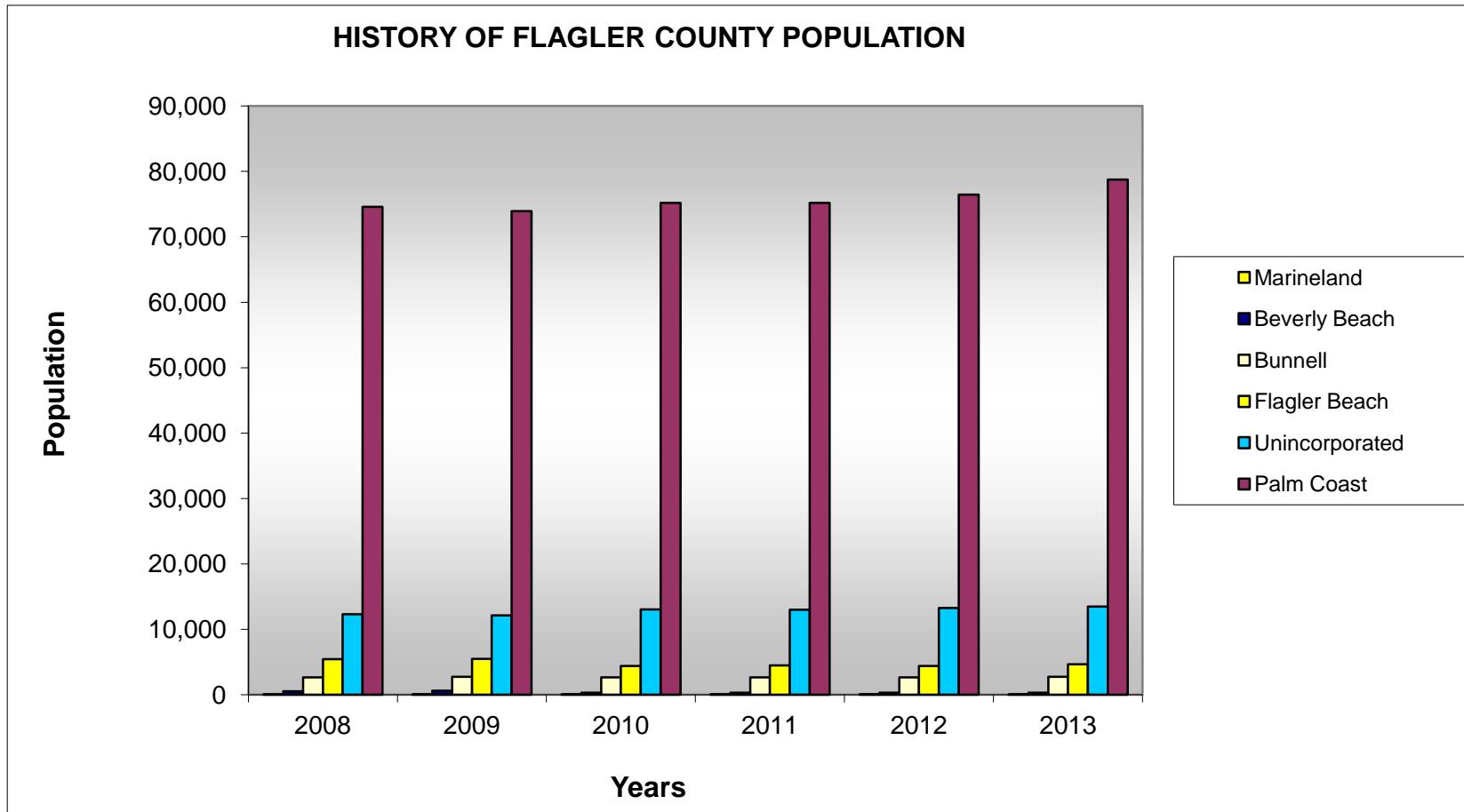
August

- Mail Special Assessment Notices
- Final Public Hearing to adopt Special Assessment Rates & Rolls

September

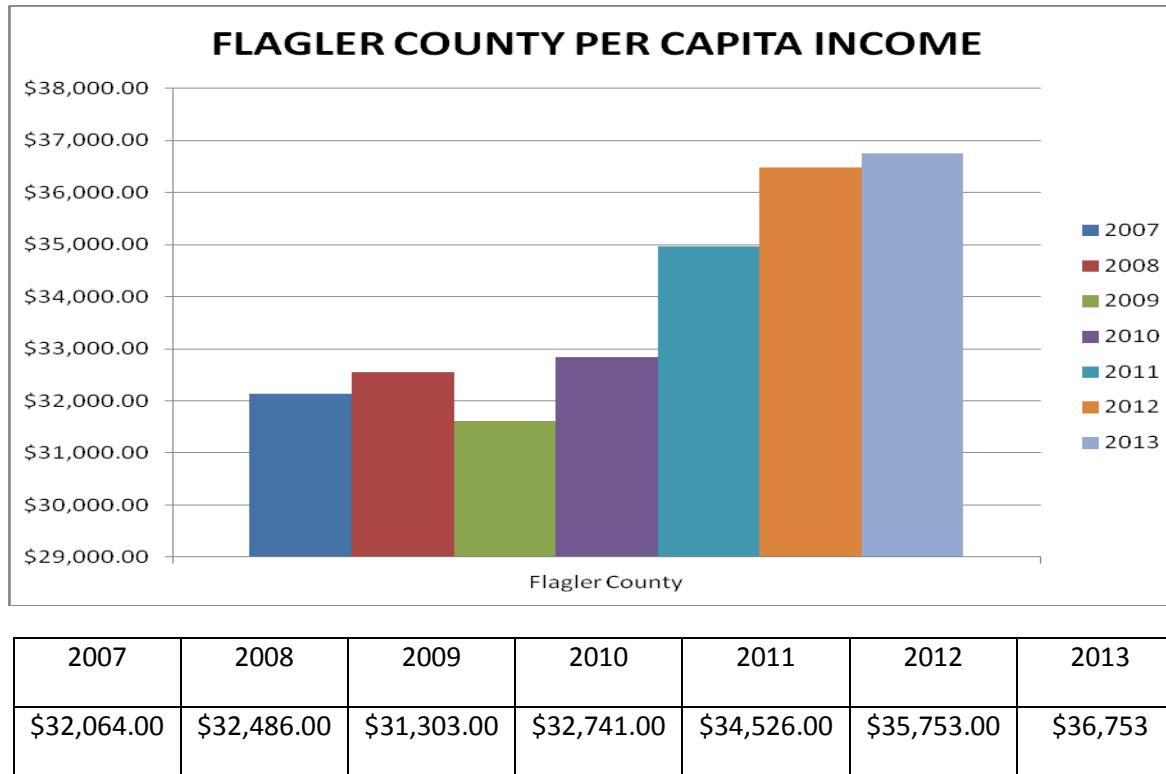
- First Public Hearing to Adopt Tenative Millage Rates and the Budget in accordance with the Truth In Millage (TRIM) requirements
- Second and Final Public Hearing to Adopt the Final Millage Rates and the Budget for the Fiscal Year in accordance with the Truth In Millage (TRIM) Requirements, and adoption of the Five Year Capital Improvement Plan.

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Source: University of Florida, Bureau of Economic and Business Research

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MAJOR PRIVATE SECTOR EMPLOYERS

<u>EMPLOYER</u>	<u>EMPLOYEES</u>
Florida Hospital Flagler	950
Palm Coast Data	721
Publix Supermarkets	690
Sea Ray Boats	525
Hammock Beach Resort	467
Walmart	461

Numbers provided by Career Source verified with each company's Department of Personnel

Glossary of Terms & Acronyms

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

GLOSSARY OF TERMS & ACRONYMS

ABBREVIATIONS/ACRONYMS:	List of abbreviations and acronyms follows Glossary.
ACTIVITY:	Sub-organizational unit of a Division established to provide specialized service to citizens.
ACCOUNTING SYSTEM:	A system of financial record-keeping that records, classifies, and reports information on the financial status and operation of an organization.
ACCURAL BASIS:	A method of accounting in which transactions are recognized when they occur, regardless of when cash is actually exchanged.
ACCRUED EXPENDITURES:	Charges incurred by a recipient during a given period requiring the provision of funds for: (1) goods and other tangible property received; (2) services performed by employees, contractors, sub-recipients, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required.
ACCRUED INCOME:	Sum of: (1) earnings during a given period from (i) services performed by the recipient, and (ii) goods and other tangible property delivered to purchasers; and (2) amounts becoming owed to the recipient for which no current services or performance is required by the recipient.
ACQUISITION COST OF EQUIPMENT:	Net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.
AD VALOREM TAX:	The primary source of revenue for the County. A tax levied on the assessed value (net of the exemption) of real or personal property. This is commonly referred to as "Property Tax." The Property Appraiser determines the value of all taxable real property.
ADOPTED BUDGET:	The financial plan of revenues and expenditures as approved by the Board of County Commissioners at the beginning of the fiscal year.
ADVANCE PAYMENT:	A payment made to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.
ADVISORY COMMITTEE:	A citizen's board, or commission, appointed by the County Commissioners to review and recommend policies for specific programs and functional areas, such as Tourist Development, Libraries, Parks & Recreation and special service districts like the Daytona North Service District in Flagler County.
AGENCY:	A principal unit of the county government or a governmental unit outside the county government which receives county funding.
AGGREGATE MILLAGE RATE:	A weighted average millage rate for the tax-supported funds including County-wide municipal services taxing funds. Voted debt service millages are not included in the aggregate millage.

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GLOSSARY OF TERMS & ACRONYMS

AMENDMENT:	A change to an adopted budget that may increase or decrease a fund total. The change must be approved by the Board of County Commissioners.
AMENDMENT 10 VALUE CAP:	The amount homesteaded properties can increase since Amendment 10 was implemented (Save Our Homes).
AMORTIZATION:	The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.
APPLICATION PACKAGE:	A group of specific forms and documents for a specific funding opportunity which are used to apply for a grant.
APPROPRIATION:	An authorization by the County Commission to make expenditures and incur obligations from County funds for purposes approved by the Commission.
ASSESSED VALUATION:	A value established by the County Property Appraiser for real or personal property for the use as a basis for levying property taxes.
ASSET:	Resources owned or held by a government which has monetary value.
AUDIT:	A review of the County's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law.
AWARD:	Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient.
BALANCED BUDGET:	A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the income equals expenditures.
BASE BUDGET:	The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs that cannot be avoided such as salary increases for existing personnel. All other costs are budgeted as service level adjustments.
BOARD OF COUNTY COMMISSIONERS:	The governing body of Flagler County composed of five persons elected County-wide from districts.
BOND:	A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.
BOND FUNDS:	The revenues derived from issuance of bonds used to finance capital projects.
BUDGET:	A financial plan for a specified period of time (fiscal year) that matches proposed expenditures with anticipated revenues.

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GLOSSARY OF TERMS & ACRONYMS

BUDGET ADJUSTMENT:	A revision to the adopted budget occurring during the effective fiscal year as approved by the Board of County Commissioners via an amendment or transfer.
BUDGET CALENDAR:	The schedule of key dates involved in the process of adopting and executing the annual budget.
BUDGET HEARING:	The public hearing conducted by the Board of County Commissioners to consider and adopt an annual budget.
BUDGET MESSAGE:	A brief, written statement presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.
CAPITAL IMPROVEMENT PLAN:	A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity available for growth.
CAPITAL OUTLAY:	Appropriations for the acquisition or construction of physical assets with a life expectancy greater than one year and a cost greater than \$1,000.
CASH AND CASH EQUIVALENTS:	The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with original maturities of three months or less from acquisition date.
CASH BASIS:	Method that recognizes revenues when cash is received and recognizes expenses when cash is paid out. In contrast, the accrual method recognizes revenues when goods or services are sold and recognizes expenses when obligations are incurred.
CERTIFICATES OF PARTICIPATION (COPs):	Certificates issued by a Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction and installation of a project.
CHART OF ACCOUNTS:	A systematic structure for classifying similar financial transactions of the County.
CLOSEOUT:	Process by which the awarding grant agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.
COMMUNITY DEVELOPMENT BLOCK GRANT:	A flexible Federal entitlement program used to provide communities with resources to address a wide range of unique community development needs (CDBG).
CONSTITUTIONAL OFFICERS:	Elected officials that are funded in part or in total by the Board of County Commissioners, but maintain autonomy of their own offices. The constitutional officers are the Clerk of the Circuit Court, the Property Appraiser, the Tax Collector, the Supervisor of Elections and the Sheriff.
CONSUMER PRICE INDEX (CPI):	Measures the prices of consumer goods and is a measure of U.S. Inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

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CONTINGENCIES:	A budgetary reserve to provide for an emergency or unanticipated expenditure during the fiscal year. OR- An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, shortfalls in revenue and unanticipated expenditures.
CONTINUATION LEVEL BUDGET:	The level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. Continuation level budgets should not include any inflationary increases unless specific rate increases have been established and approved as assumptions for the following year(s). A continuation level budget does not necessarily provide funding for growth in demand of services.
CONTRACTUAL SERVICE:	A service rendered to the County by private firms, individuals or other County departments on a contract basis.
COOPERATIVE AGREEMENT:	An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the Federal agency and the recipient in carrying out the activity contemplated by the award.
COST ALLOCATION:	The method used to charge non-general fund operations for their share of central administrative costs.
COST SHARING OR MATCHING:	The portion of project or program costs of a grant not borne by the Federal Government.
COUNTY ADMINISTRATOR:	The Chief Executive Officer of the County, appointed by the Board of County Commissioners.
DEBT SERVICE:	Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.
DECISION UNITS:	Groups of inputs which make a measurable contribution to the achievement of an established department purpose-a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units build department budgets. They are rank ordered in a hierarchical format.
DEPARTMENT:	A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.
DEPRECIATION:	A decrease or loss of value of an item due to age, wear, or market conditions. Flagler County does not budget depreciation expense, but does budget for the related capital replacement during the year when the replacement or expenditure occurs.
DEFICIT:	The excess of expenditures over revenues during the fiscal year.
DESIRED LEVEL BUDGET:	The level of funding which enables an organization to provide additional or enhanced services in the following fiscal year as the organization provides in the current fiscal year. Desired level budgets may include new initiatives or additional positions for growth or increased demand for services.
DISCRETIONARY GRANT:	A grant (or cooperative agreement) for which the Federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded.

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DIVISION:	A basic organizational unit of the County that is functionally unique in its service delivery.
ENCUMBRANCE:	An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.
ENTERPRISE FUND:	A fund that pays for its costs of operations from user fees and does not generally receive property tax support. County enterprise funds include the Airport, Solid Waste/Landfill, Transportation and Utility Services.
EXEMPT, EXEMPTION, NONEXEMPT:	Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance; amounts remaining are called the nonexempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homestead at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Newly eligible homeowners must apply for exemption by March 1. Other exemptions apply to agricultural land and property owned by widows, the blind and permanently and totally disabled people who must meet income requirements.
EXPENDITURE:	Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.
FINAL MILLAGE:	The tax rate adopted in the final public budget hearing of a taxing authority.
FISCAL YEAR:	The annual budget period for the County, which runs from October 1 through September 30.
FIXED ASSETS:	Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).
FRANCHISE FEE:	Fees levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.
FRINGE BENEFITS:	Payments made by the County for retirement, social security, health insurance contribution, workers' compensation, general liability, and life insurance.
FULL TIME EQUIVALENT:	FTE-One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.
FUND:	Money set aside and accounted for separately in order to ensure that the money is spent for a specific purpose.
FUND BALANCE:	The amount available within a fund at the close of a fiscal period that can be carried over as a source of available funding for the succeeding fiscal period. The excess of assets (or revenue) over liabilities (or expenditures) of a government's funds.

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GAAFR:	(Governmental Accounting, Auditing and Financial Reporting) – The “blue book” published by the Municipal Finance Officers Association (now the Governmental Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.
GAAP:	(Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than for business.
GENERAL FUND:	The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.
GENERAL OBLIGATION BOND:	Bonds for which the full faith and credit of the issuing government are pledged.
GOAL:	A long, or short-term, attainable target for an organization-its vision of the future.
GOVERNMENTAL FUNDS:	The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.
GRANT:	A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.
HOMESTEAD EXEMPTION:	A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000.
IMPACT FEE:	A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.
IMPROVEMENTS OTHER THAN BUILDINGS:	Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.
INDIRECT COSTS:	Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.
INFLATIONARY INCREASE:	An increase in the cost of a project due to the rising cost of materials and labor.
INFRASTRUCTURE:	Permanent installation, such as roads and bridges, schools, and water and sewer systems, on which the continuance and growth of the County depends.
INTEREST INCOME:	Revenues earned on cash balances within each fund.

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INTERFUND ACTIVITY:	Interfund activity within and among the County's three fund categories (governmental, proprietary, and fiduciary) are classified as reciprocal interfund activity and non-reciprocal interfund activity.
INTERFUND TRANSFERS:	Budgeted amounts transferred from one fund to another fund. These represent "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.
INTERLOCAL AGREEMENT:	A written agreement between the County and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.
INTERNAL SERVICE FUND:	A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.
INTERNAL SERVICE:	The revenues and expenses that are generated through internal service funds. The main internal service fund is the County's Insurance Fund.
INVENTORY:	Inventory of proprietary funds is valued at the lower cost (first-in, first-out) or market. Inventory of the special revenue funds is valued at cost, which approximates market value, using the first-in, first-out method. The cost of inventory of the special revenue funds is recorded as an expenditure when consumed, rather than when purchased. An offsetting reserve is reported to indicate that the asset is not available for appropriation or expenditure.
JUST VALUE:	Florida Statute 193.011(1) defines just value as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase True Value of Property.
LANDFILL CLOSURE COSTS:	The County recognizes municipal solid waste landfill closure and post closure care costs under the State of Florida's Solid Waste Management Act of 1988, regulations of the Federal Environmental Protection Agency, and GASB Statement No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Post closure Care Costs." The County is required to place a final cover on closed landfills and to provide long-term care for up to thirty years after final cover. These obligations for closure and post closure are recognized in the enterprise fund for the County's sanitary landfill operations over the active life of the landfill, based on capacity.
LICENSE AND PERMIT FEES:	A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.
LEVY:	To impose taxes, special assessments or service charges. Another term used for millage rate.
LINE ITEM BUDGET:	A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or capital purchases. A copy of the line item budget is available for review in the Financial Services Department.
LONG-TERM DEBT:	Debt with a maturity of more than one year after the date of issuance.

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MANDATE:	Any responsibility, action, or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.
MANDATED PROGRAM:	A program that Flagler County must provide according to federal law, state law or a judge's order.
MANDATORY GRANT:	A grant (or cooperative agreement) awarded under a program where the authorizing statute requires the head of the agency or designee to make an award to each eligible entity under the conditions and in the amount (or based on the formula) specified in the statute.
MARKET EQUITY ADJUSTMENT:	(MEA) An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.
MATCHING FUNDS:	A type of grant that requires the government organization or agency receiving the grant to commit a certain amount of funds to a program before funding is made available by the granting authority.
MCLs:	Maintain the current level of service. This normally refers to a budget that reflects increases which do not
MEASURABLE:	The time as which the amount a transaction or event can be determined.
MILLAGE RATE:	The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.
MINIMUM LEVEL OF SERVICE:	The level of resources and performance below which it is unreasonable to operate; based on demonstrated need, professional standards, impact on citizens, comparisons with similar jurisdictions, economy of scale, and past history.
MISSION STATEMENT:	Statement of purpose that establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.
MODIFIED ACCRUAL BASIS	A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.
MUNICIPAL SERVICE BENEFIT UNIT	(MSBU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non ad valorem taxes) to provide municipal-type services. Example: Daytona North Service District.
MUNICIPAL SERVICE TAXING UNIT	(MSTU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.
NET EXPENSES:	Total County expenses less reserves, transfers and internal service interfund transfers.
NON-DEPARTMENTAL EXPENDITURES:	Expenditures which benefit all or several County departments, such as property and liability insurance.

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NON-OPERATING BUDGET:	The capital budget and the internal services budget.
NON-TAX REVENUE:	The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.
OBJECT CODE:	An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.
OBJECTIVE:	A specific measurable and observable result of an organization's activity that advances the organization towards its goal.
OBLIGATIONS:	Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
OPERATING EXPENDITURES:	Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.
ORDINANCE:	A formal legislative enactment by the County Commission. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.
OUTSIDE AGENCIES:	Private not-for-profit agencies located within the County who provide community services which supplement and support County programs and for which County dollars are made available.
PERSONAL PROPERTY:	Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State law.
PERSONAL PROPERTY TAX:	A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.
PERSONAL SERVICES:	Expenditures for salaries, wages, and fringe benefits of a government's employees.
POTABLE WATER:	Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption (drinking water).
PRINCIPAL:	The original amount borrowed through a loan, bond issue, or other form of debt.
PROPERTY (AD VALOREM) TAXES:	A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.

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PROPOSED MILLAGE:	The tax rate certified by the governing body of each taxing authority within a fiscal year. The proposed millage is sent to the Property Appraiser within 35 days after the County's tax roll is certified. This proposed millage is placed on the proposed tax notice sent to property owners.
PROPRIETARY FUND/AGENCY:	Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.
PURCHASE ORDER:	A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.
REAL PROPERTY:	Land, buildings and other structures attached to it that are taxable under Florida Law.
RECIPIENT:	An organization receiving financial assistance directly from an awarding agency to carry out a project or program.
REQUIREMENT:	A monetary obligation reflected in the financial accounts as an inter-fund transfer of cash from one fund to another.
RESERVE:	An account used to indicate that a portion of the budget is legally restricted for a contingency or other lawful purpose and is therefore not available for general appropriation.
RESTRICTED REVENUE:	A source of funds which is mandated by law or policy to be used for a specific purpose.
RESOLUTION:	A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.
RESTRICTED CASH:	Restricted cash consists of cash held in escrow for the long term maintenance and care of sanitary landfills as required by Rule 62-701.630 (Financial Assurance) of the Florida Administrative Code.
RETAINED EARNINGS:	An equity account reflecting the accumulated earnings of an Enterprise or Internal Services Fund.
REVENUE:	The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.
REVENUE BONDS:	A government-issued bond sold for construction of a capital project. Debt service requirements are met from the proceeds of a specific revenue source.
REVENUE ESTIMATES:	A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.
ROLLED-BACK MILLAGE RATE:	A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.
SPECIAL ASSESSMENT:	A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.
SPECIAL REVENUE FUND:	A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

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GLOSSARY OF TERMS & ACRONYMS

**STATE HOUSING INITIATIVES
PARTNERSHIP (SHIP):**

A state entitlement program designed to foster public/private partnerships to create and preserve affordable housing.

STATUTE:

A written law enacted by a duly organized and constituted legislative body.

SURPLUS:

The difference between revenues received and expenditures made within the current fiscal year.

TAX BASE:

The total property evaluations on which each taxing authority levies its tax rate.

TAX INCREMENT FINANCING:

Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

TAX ROLL:

The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

TAX YEAR:

The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2008 would be used to compute an ad valorem tax levied effective October 1, 2008.

TAXABLE VALUE:

The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.

TENTATIVE MILLAGE:

The tax rate adopted at the first public hearing of a taxing authority. Under state law, the authority may reduce, but not increase, the tentative millage during the final budget hearing without first providing written notification to all affected property owners.

TRANSFER:

Transfers of cash or other resources between funds.

TRIM:

The acronym for **TRuth In Millage** defines a tax increase or decrease given the relationship of assessed values and millage rates. If the average assessed value increases, the millage rate should decrease (see Rolled-Back Millage Rate).

TRUST FUND:

Funds used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.

UNIFORM ACCOUNTING SYSTEM:

The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

UNINCORPORATED AREA:

Those areas of the County, which lie outside the boundaries of the cities.

UNRESERVED FUND BALANCE:

The portion of a fund's balance that is not legally restricted for a specific purpose.

UNRESTRICTED RESERVE:

Monies that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

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USER CHARGES (PROPRIETARY): The payment of a fee for direct receipt of goods or services by the person benefiting from the services.

VALUATION: The dollar value of property assigned by the County Property Appraiser.

VOTED MILLAGE: A tax levied to support a program(s) that has been approved by voter referendum.

WORKING CAPITAL: Reserves kept on hand to ensure a positive cash flow.

ZERO-BASE BUDGETING: A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. Zero-Base Budgeting starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. It is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

ADA – Americans With Disabilities Act

AIP – Airport Improvement Program

ALS – Advanced Life Support

CAFR – Comprehensive Annual Financial Report

CCR – Central Contractor Registry

CDBG – Community Development Block Grant

CERT – Citizen's Emergency Response Team

CFDA – Catalog of Federal Domestic Assistance

CIP – Capital Improvement Program

CPI – Consumer Price Index

CPR – Cardio Pulmonary Resuscitation

CRA – Community Redevelopment Agency

DEP – Department of Environmental Protection

DR 420/422 – Department of Revenue Forms Certifying Taxable Assessed Value

E-911 – Emergency Telephone System

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GLOSSARY OF TERMS & ACRONYMS

EEOC – Equal Employment Opportunity Commission

EFT – Electronic Fund Transfer

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

EOC – Emergency Operations Center

FAA – Federal Aviation Administration

FASB – Financial Accounting Standards Board

FCPT – Flagler County Public Transportation

FDEP – Florida Department of Environmental Protection

FDER – Florida Department of Environmental Regulation

FDLE – Florida Department of Law Enforcement

FDOT – Florida Department of Transportation

FEMA – Federal Emergency Management Administration

FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)

FIND – Florida Inland Navigational District

FMLA – Family Medical Leave Act

FS – Financial Services

FY – Fiscal Year

FYE – Fiscal Year End

GA – General Aviation

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

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GFOA – Government Finance Officers Association

HAZMAT – Hazardous Material

HUD – Housing and Urban Development

HVAC – Heating, Ventilation and Air Conditioning

IT – Information Technology

LAP – Local Agency Program

LETF – Law Enforcement Trust Fund

MGD – Million Gallons per Day

MHz – Megahertz radio frequency unit

MSD – Municipal Service District

NPDES – National Pollutant Discharge Elimination System

OMB – Office of Management & Budget

OSHA – Occupational Safety & Health Administration

PAL – Police Athletic League

POC – Point of Contact

PSAP's – Public Safety Answering Points

PSN – Person With Special Needs

RFP – Request For Proposal

RFQ – Request For Quotes

ROI – Return On Investment

ROW – Right-of-Way

SHIP – State Housing Initiatives Partnerships

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SJRWMD – St. Johns River Water Management District

TIF – Tax Increment Financing

TRIM – Truth in Millage Law

VA – Veteran's Affairs

VAB – Value Adjustment Board

WTP – Water Treatment Plant

WWTP – Waste Water Treatment Plant

Description of Funds and Account Groups

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DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

Governmental Fund Types - Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the County's Governmental Fund Types:

The General Fund is used to account for all revenues and expenditures applicable to the general operations of County Government which are not accounted for in another fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the General Fund.

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County currently has the following forty-five special revenue funds:

Fine and Forfeiture (Fund 101) - Established pursuant to the provisions of Section 142.01, Florida Statutes, to account for expenditures related to the costs of criminal prosecutions and for the proceeds of certain court fines and costs. the Fine and Forfeiture Fund (Fund 101) created within the Board of County Commissioners funds was created to ensure compliance with the provisions of Section 142.01, Florida Statutes as that section existed prior to the legislative changes to implement the provisions of Article V of the Florida Constitution (i.e. prior to July 1, 2004). Based on the specific language contained in the 2003 edition of the Florida Statutes, subsequent to July 1, 2004, the purpose and entity responsible for the fine and forfeiture fund changed from the Board of County Commissioners to the Clerk of the Circuit Court. This fund is included in the General Fund for Financial Statements presentation.

County Transportation Trust Fund (Fund 102) - Created pursuant to the provisions of Section 129.02, Florida Statutes, to account for transportation related revenues and expenditures not more properly accounted for elsewhere. Major revenue sources include the local option gas tax, the county gas tax and the ninth cent fuel tax. The Public Works Department is the major activity funded from this fund.

Legal Aid Fund (Fund 105) – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires “Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed \$65) collected shall be allocated to assist counties in providing legal aid programs required under s. 29.008(3)(a).” Section 29.008(3)(a), Florida Statutes provides “Legal aid programs, which shall be funded at a level equal to or greater than

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the amount provided from filing fees and surcharges to legal aid programs from October 1, 2002, to September 30, 2003" "shall be considered a local requirement." The County contracts with Community Legal Services of Mid-Florida, Inc. for the provision of legal aid services.

Law Enforcement Trust (Fund 106) - Created pursuant to the provisions of Section 932.704, Florida Statutes, to account for the net proceeds from the sale or conversion of forfeited properties. Expenditures payable from this fund are legally restricted to nonrecurring obligations of the Sheriff's office, including equipment purchases. Although legally entitled as a trust fund, this fund is more properly accounted for as a special revenue fund due to the nature of the transactions recorded therein.

Law Library (Fund 107) – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires "Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed \$65) collected shall be allocated to fund personnel and legal materials for the public as part of a law library.

Court Facilities (Fund 108) – Established pursuant to the provisions of § 318.18(13)(a), Florida Statutes, to account for the surcharge of thirty dollars (\$30.00) assessed against each person who pays a fine or civil penalty for any violation of a non-criminal traffic infraction pursuant to Chapter 318, Florida Statutes and each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, a violation of a noncriminal traffic infraction or a criminal violation of § 318.17, Florida Statutes. The clerk shall add this surcharge to all payments of fines and civil penalties for any violation of a noncriminal traffic infraction or a criminal violation of F.S. § 318.17. 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 Statues. 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. 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 Number 2009-05 amending Section 10.33(3) of the Flagler County Code of Ordinances which increased the surcharge from \$15 to \$30.

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Tourist Development Capital Projects (Fund 109) – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion (22.50%) of the 4% Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c) and (d), Florida Statutes which is allocated for capital outlay. The provisions of Section 125.0104(5)(a)1, Florida Statutes, limit the uses of the capital outlay portion of the Tourist Development Tax to “acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums, or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county...”.

Tourist Development Promotions & Advertising (Fund 110) – Established pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion (66.25%) of the 4% Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c) and (d), Florida Statutes which is allocated for promotion and advertising. The provisions of Section 125.0104(5)(a)2, Florida Statutes, limit the uses of the promotion and advertising portion of the Tourist Development Tax to “promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists...”.

Tourist Development Beach Restoration (Fund 111) – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion (11.25%) of the 4% Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c) and (d), Florida Statutes which is allocated for beach restoration and maintenance. The provisions of Section 125.0104(5)(a)2, Florida Statutes, limit the uses of the beach restoration and maintenance portion of the Tourist Development Tax to “finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of less than 100,000 population, no more than 10 percent of the revenues from the tourist development tax may be used for beach park facilities.”

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*Constitutional Gas Tax (Fund 112) – Established to account for the proceeds received from the Constitutional Gas Tax (2 cents per gallon) which is collected and distributed by the State of Florida pursuant to provisions of Sections 206.41(1)(a) and 206.47, Florida Statutes. Authorized uses of the constitutional gas tax, as provided by the provisions of Section 206.47(7), Florida Statutes, are limited to “the acquisition, construction, and maintenance of roads. For the purposes of this subsection, the term ‘maintenance’ includes periodic maintenance and routine maintenance, as defined in s. 334.03, and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.”

Environmentally Sensitive Lands (Fund 117) – Initially established for the first time in fiscal year 2004-05 to account for the proceeds from the \$6,665,000 Limited Tax General Obligation Bonds, Series 2005 issued in January of 2005 which were used to fund the acquisition of environmentally sensitive lands. This fund probably should have been created as a capital projects fund as opposed to a special revenue fund.

ESL 2008 Referendum (Fund 119) – Established to account for that portion of the 0.25 mill ad valorem tax levy authorized (or reauthorized) by the voters on November 4, 2008 which is not required to fund debt service associated with either the \$6,665,000 Limited General Obligation Bonds, Series 2005 or the \$10,000,000 Limited General Obligation Bonds, Series 2009. Pursuant to the ballot language approved by the voters on November 4, 2008, expenditures of this special ad valorem tax levy are authorized “To continue to acquire and improve land to protect drinking water sources, preserve wildlife habitat and environmentally sensitive lands, reduce risk of wildfires, improve water quality of lakes, streams and the Intracoastal Waterway, and seek matching funds...”.

To continue to acquire and improve land to protect drinking water sources, preserve wildlife habitat and environmentally sensitive lands, reduce risk of wildfires, improve water quality of lakes, streams and the Intracoastal Waterway, and seek matching funds, shall Flagler County be authorized to levy 0.25 mill ad valorem tax for twenty years and issue bonds not exceeding \$40 Million at interest rates not exceeding the legal maximum, subject to an annual independent audit.

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Utility Regulatory Authority (Fund 120) – Created to account for activities undertaken by Flagler County in conducting rate reviews and other consumer related activities related to the regulation of privately owned water and wastewater utilities operating in Flagler County. In the past, these activities were the responsibility of the Florida Public Service Commission. However, several years ago, the County reassumed this responsibility. At that point in time, the Florida Public Service Commission transferred funding to Flagler County to assist in their regulatory efforts. Although the bulk of this funding (\$1,000,000) was subsequently paid the City of Palm Coast (following their incorporation and takeover of the primary utility company serving City residents), there remains a small amount of funding (approximately \$20,000) remains and is included in the approved budget. Authority for the Flagler County Utility Regulatory Authority is set forth in Chapter 30, Article II of the Flagler County Code of Ordinances.

800 MHZ System Escrow Acct. (Fund 126) - Created in FY2009-10 to account for the interlocal agreement between Flagler County and the City of Palm Coast authorizing the City's used of the County's 800 MHz Radio System and to provide for a planned future upgrade of the system. According to the interlocal agreement, the City shall make five annual deposits of \$300,000 for Phase II Upgrade. Such payments and any interest will be held until the Upgrade occurs. The costs of the Upgrade will be shared equally between the City and County.

Transportation Impact Fee East - Old (Fund 130) – Established to account for the amount of transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. The amounts budgeted in this fund represent impact fees collected prior to September 30, 2003 and grant funds and interest collected to the present time. Impact fees collected are credited to the geographic quadrant from which collected, where they may be used only within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations. For the 130 Fund, the geographic area includes all land east of the Florida East Coast (FEC) Railroad Right of Way.

Transportation Impact Fee West (Fund 131) – Created to account for the amount of transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. Transportation impact fees were first collected following the passage of Flagler County Ordinance Number 89-19 on November 6, 1989. These funds represent amounts collected and credited to the geographic quadrant from which collected, which, for the 131 Fund, includes all land East of the Florida East Coast (FEC)

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Railroad Right of Way. Funds collected may only be used within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Parks Impact Fee Zone 1 (Fund 132) – Established to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following four categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park site acquisition impact fee and (4) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from 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. The geographic area included in Zone 1 may be generally described as lands lying North of State Road 100 and East of the Intracoastal Waterway, lands lying within the corporate limits of the City of Flagler Beach and lands lying South of State Road 100 and East of Interstate 95.

Parks Impact Fee Zone 2 (Fund 133) – Created to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following four categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park site acquisition impact fee and (4) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from 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. The geographic area currently included in Zone 2 may be generally described as lands lying North of State Road 100 and East of U.S. Highway 1 and West of the Intracoastal Waterway, other than those areas within the corporate limits of the City of Bunnell, the City of Flagler Beach and the City of Palm Coast.

Parks Impact Fee Zone 3 (Fund 134) – Established to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following four categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park site acquisition impact fee and (4) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required

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parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 3 may be generally described as lands lying within the corporate limits of the City of Bushnell (as they existed in 1994) plus the area South of State Road 100, East of U.S. Highway 1 and West of Interstate 95.

Parks Impact Fee Zone 4 (Fund 135) – Created to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following four categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park site acquisition impact fee and (4) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from 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. The geographic area currently included in Zone 3 may be generally described as lands lying West of U.S. Highway 1 and outside the corporate limits of the City of Bushnell (as they existed in 1994).

*Transportation Impact Fee Palm Coast (Fund 136) – Established following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002 to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the corporate limits of the City of Palm Coast. Funds collected may only be used within the geographic area from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations. The City of Palm Coast subsequently enacted their own transportation impact fee ordinance and the County discontinued the practice of collecting impact fees within the City of Palm Coast some time on or before September 30, 2004.

Transportation Impact Fee New East (Fund 137) – Created following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002 to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the geographic area lying outside the corporate limits of the City of Palm Coast and East of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

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Economic Development (Fund 141) – 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 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.

SHIP Program (Fund 143) – Established pursuant to the provisions of Section 420.9075(5), Florida Statutes, to account for the local housing distribution monies received from the State of Florida in connection with the State Housing Initiatives Partnership Act (SHIP) Program. The State Housing Initiatives Partnership Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production of and preserve affordable housing, to further the housing element of the local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax collected by the State of Florida are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans. Authorized expenditures from the Local Housing Assistance Trust Fund are limited to the administration and implementation of the local housing assistance program. Flagler County has historically utilized the SHIP funds to provide down payment assistance, repair or replacement of substandard housing, and mortgage foreclosure prevention assistance.

Old Kings Road Landfill (Fund 145) – Created, pursuant to the provisions of Flagler County Resolution Number 96-54, to account for the funds placed in escrow for long-term maintenance (i.e. closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste. The Old Kings Road Landfill was opened in 1977 and closed in 1991. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. As a consequence, this fund received initial funding during fiscal year 1995-96 from an interfund transfer in the amount of \$120,000 from the capital projects fund. Subsequently, during fiscal year 2000-01, additional funding was provided (totaling approximately \$750,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the

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purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Construction & Demolition Debris Landfill (Fund 146) – Established to account for the funds placed in escrow for long-term maintenance (i.e. closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill. The Old Kings Road C&D facility was opened in 1991 and closed in 2006. Although as a C&D facility the requirements for the funding of closure and post-closure care costs are significantly different from those associated with a Class I Landfill, there was no specific revenue source collected during the years it was in operation to fund these costs. As a consequence, during fiscal year 2000-01, significant funding was provided (totaling \$270,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Bunnell Landfill (Fund 148) – Created to account for the funds placed in escrow for long-term maintenance (i.e. closure and post-closure care costs for up to thirty years after final closure) for the Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture. The Bunnell Landfill was opened in 1974 and closed in 1989. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. As a consequence, this fund received funding during fiscal year 2000-01 (totaling approximately \$570,000) from the remaining proceeds of the \$9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

CDBG-Disaster Recovery Program (Fund 151) – Established to account for the \$870,469 Disaster Recovery Program Community Development Block Grant (CDBG) awarded to Flagler County by the State of Florida, Department of Community Affairs (Grant Number 10DB-K4-04-28-01-K11) in 2010, the proceeds of which are being used to elevate and pave a portion of Water Oak Road between State Road 100 and Mahogany Boulevard. This area has flooded multiple times, and is one of only two emergency evacuation routes for the Daytona North Service District. The

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Consolidated Security, Disaster Assistance, and Continuing Appropriations Act of 2009 appropriated a total of \$6,500,000,000 in Community Development Block Grant (CDBG) funds for necessary expenses related to disaster relief, long-term recovery, and restoration of infrastructure, housing and economic revitalization in areas affected by hurricanes, flooding, and other natural disasters that occurred during 2008.

CDBG-Neighborhood Stabilization Program (Fund 152) – Established during FY12 to account for grant funding 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.

Bimini Gardens MSTU (Fund 175) – Created, pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 99-10, and Flagler County Resolution Number 99-91, to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since initially levied in fiscal year 2000-01 at \$0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended is limited to the “acquisition, construction, and improvement from time to time of roads and related drainage improvements” within Bimini Gardens.

Espanola Special Assessment (Fund 177) – Established pursuant to the provisions of Flagler County Resolution Number 2002-31 (as adopted on February 28, 2002) to account for the proceeds of a per parcel special assessment of \$11.76 per residential unit levied for the purpose of funding mosquito control services (including inspection services, surveillance and truck and aerial spraying) in the Espanola area. On April 21, 2003 the Board agreed to contract mosquito control services for this areas as well as the Rima Ridge Area (collectively known as the West Flagler Mosquito Control District, or WFMCD) to the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County annually applies for (and has annually received) state financial assistance from the Department of Agriculture and Consumer Services (DACS).

Rima Ridge Special Assessment (Fund 178) – Created pursuant to the provisions of Flagler County Resolution Number 2002-31 (as adopted on February 28, 2002) to account for the proceeds of a per parcel special assessment of \$14.62 per residential unit levied for the purpose of funding mosquito control services (including inspection services, surveillance and truck and aerial spraying) in the Rima Ridge area. On April 21, 2003 the Board agreed to contract

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mosquito control services for this area as well as the Espanola Area (collectively known as the West Flagler Mosquito Control District, or WFMCD) to the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County annually applies for (and has annually received) state financial assistance from the Department of Agriculture and Consumer Services (DACS).

Municipal Services (Fund 180) – Established to account for services provided by Board of County Commissioners Departments to geographically limited areas of Flagler County (i.e. the unincorporated areas). Services provided include engineering, code enforcement, planning and zoning (the Building Inspection Division is budgeted in another fund). In addition to self-generated revenues (i.e. planning and zoning fees or code enforcement charges) significant sources of revenue in this fund include a portion of the state shared ½ cent sales tax as well as staff time charges (charges made by a department for the provision of services to another fund or department).

Building Department (Fund 181) – Created to account for building permit fees authorized by Chapter 553.80(1), Florida Statutes which provides “The governing bodies of local governments may provide a schedule of fees, as authorized by s. 125.56(2) or s. 166.222 and this section, for the enforcement of the provisions of this part. Such fees shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code.” As a consequence, only costs associated with the inspection and enforcement of the provisions of Section 125.56, Florida Statutes, and of the Florida Building Code and the Florida Fire Prevention Code (i.e. building and fire inspections) are funded from this source.

Domestic Violence (Fund 192) – Established to account for that portion of the \$201.00 surcharge levied pursuant to the provisions of Section 938.08, Florida Statutes (\$115.00) which is “provided to the governing board of the county and must be used only to defray the costs of incarcerating persons sentenced under Section 741.283, Florida Statutes and provide additional training to law enforcement personnel in combating domestic violence.”

Alcohol & Drug Abuse Trust Fund (Fund 193) – Created pursuant the provisions of § 893.165, Florida Statutes and Flagler County Ordinance Number 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.

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Court Innovations /Technology (Fund 194) – Established pursuant to the provisions of § 28.24(12)(e)1, Florida Statutes, to account for that portion (\$2.00) of the additional \$4.00 per page recording fee collected by the Clerk and distributed to the board of county commissioners to be used exclusively to fund court-related technology, and court technology needs as defined in Sections 29.008(1)(f)2. and (h), Florida Statutes, for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. Unexpended funds at year-end remain in this fund (Fund 194) and “roll-over” to the next year.

Juvenile Diversion (Fund 195) – Created Pursuant to § 939.185(1)(a)4., Florida Statutes, and Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05), to account for the ¼ portion of the additional court cost of \$65.00 imposed by the Board of County Commissioners to be used “as determined by the board of county commissioners to support teen court programs, except as provided in s. 938.19(7), juvenile assessment centers, and other juvenile alternative programs.” Inasmuch as the Board of County Commissioners, pursuant to the provisions of Section 938.19, Florida Statutes, and Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05) has chosen to impose the \$3.00 additional court cost specifically in support of the Teen Court Program, this portion of the \$65.00 additional court cost may not be used to support the Teen Court Program (See Section 938.19(7), Florida Statutes). Unexpended funds at year-end, if any, are transferred to the Court Innovations Fund (Fund 197).

Crime Prevention Fund (Fund 196) – Established Pursuant to § 775.083(2), Florida Statutes, to account for the court costs assessed and collected in each instance a defendant pleads nolo 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 and shall be deposited by the clerk of the court into an appropriate county account for disbursement for the purposes provided in this subsection. The county shall account for the funds separately from other county funds as crime prevention funds. The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523.

Court Innovations (Fund 197) – Created to account for that portion (25%) of the additional court cost authorized pursuant to § 939.185, Florida Statutes, and imposed by the Board of County Commissioners by the provisions of Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05) which is required to be used to fund innovative court programs, to supplement State funding of state court elements, and to aid the County in funding local

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requirements. Funds may not be expended without the consent of the Chief Judge or his/her designee. During prior fiscal years, significant funding was also received in this fund from Annual "Drug Court" Grants. This grant funding is no longer available. Unexpended funds at year-end, if any, remain in this fund (Fund 197) and "roll-over" to the next year.

Teen Court (Fund 198) – Created pursuant to the provisions of Section 938.19, Florida Statutes, as further implemented by the provisions of Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05), to account for the additional court cost of \$3 assessed in the circuit and county court in the county against each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, or adjudicated delinquent for a violation of a criminal law, a delinquent act, or a municipal or county ordinance, or who pays a fine or civil penalty for any violation of chapter 316. Any person whose adjudication is withheld under s. 318.14(9) or (10) shall also be assessed the cost. All amounts collected by the clerk of the circuit court under this section shall be deposited into an account specifically for the operation and administration of the Flagler County Teen Court Program. Unexpended funds at year-end, if any, remain in this fund (Fund 198) and "roll-over" to the next year.

Daytona North Service District (Fund 702) – Established pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 83-15 (as amended by Flagler County Ordinance 90-9, 91-4, and 93-07) to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since fiscal year 1992-93 at \$0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended is limited to providing and maintaining streets, recreation facilities, drainage facilities and services from funds derived from service charges, special assessments or taxes and any other sources of funds and revenues permitted by law, within such district only. In addition to special assessments collected with the Daytona North Service District, the Board of County Commissioners also "shares" portions of the ninth cent fuel tax and local option gas taxes received by the County with the Daytona North Service District.

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The County has seven debt service funds.

Colbert Lane Special Assessment (Fund 207) – Established to account for the periodic payments of principal and interest on the \$3,730,000 Special Assessment Bond, Series 2002. This bond was issued in December 2002 to

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refund the Special Assessment Revenue Bonds, Series 1991 which financed the construction of extensions and improvements to Colbert Lane, along with two park access roads. The Special Assessment Bond, Series 2002 was issued to take advantage of the lower interest rates available in the marketplace, and was underwritten by Bank of America. Interest is payable at a fixed rate of 3.83% per annum. The final maturity date is July 1, 2014. Prior year's debt service was appropriated in fund 206 Special Assessment Revenue Bond Fund. The principal and interest on these obligations are payable solely from and secured by a prior lien upon and pledge of the proceeds of a special assessment levied against all property determined to be specifically benefitted by the project. The benefit is allocated on a per acre basis for the benefitted property. The current per acre assessment rate of \$160.00 has remained constant for a number of years.

(ESL) II Series 2005 (Fund 209) – Established to account for the service principal and interest associated with the \$6,665,000 Limited General Obligation Bonds, Series 2005, which were issued in February, 2005. Interest rates range from 3.00% to 3.625%. Principal payments are due on July 1 of each year. Interest payments are due on January 1 and July 1 of each year. The final maturity date is July 1, 2017. Annual debt service requirements associated with the 2005 ESL Bonds totals approximately \$660,000. On November 5, 2002, qualified electors residing in Flagler County approved a referendum authorizing the issuance of general obligation bonds in an amount not to exceed \$6,700,000 payable from and secured by a pledge of ad valorem taxes levied at a rate not to exceed 0.163 mills annually on all taxable property within the County, with a debt service term not exceeding fourteen (14) years. The bonds were issued for the purpose of financing the acquisition of environmentally sensitive lands, including but not limited to, water recharge, parks, and recreation areas in Flagler County as provided in Resolution No. 2002-97 adopted by the Flagler County Board of County Commissioners on September 12, 2002. Reserves consist, at least in part, of amounts accumulated to make the next occurring installment of principal and interest. In addition, during a previous fiscal year, excess ad valorem tax revenues were generated. These funds are being depleted gradually over a period of several years in order to minimize the amount of millage rate variability from one fiscal year to the next.

Capital Construction Sinking, \$34,105,000 Bond, Series 2005 (Fund 210) – Created to account for the periodic installments of principal and interest paid in connection with the \$34,105,000 Capital Improvement Revenue Bonds, Series 2005, which were issued in September 2005 to finance the acquisition and construction of certain capital improvements in the County together with the funding of a reserve account. Principal and interest on the bonds is payable solely from and secured by a lien upon and pledge of all monies allocated for and distributed to the County

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from the Local Government Half-Cent Sales Tax, the 0.5% Discretionary Infrastructure Sales Surtax (levied pursuant to Ordinance Number 2002-17), the Communication Services Tax and the Guaranteed Portion of State Revenue Sharing. Interest rates range from 3.250% to 5.000%. Principal payments are due on October 1 of each year. Interest payments are due on April 1 and October 1 of each year. Average annual debt service is approximately \$2,605,000 through fiscal year 2012-13 and falls to approximately \$1,805,000 thereafter. The final maturity date is October 1, 2035.

Judicial Center \$32,990,000 General Obligation Bonds, Series 2005 (Fund 211) – Established to account for the debt service required in connection with the \$32,990,000 General Obligation Bonds, Series 2005, which were issued in September, 2005. Interest rates range from 3.00% to 4.375%. The payment of the principal and interest on the bonds is payable from and secured by a pledge of ad valorem taxes on all taxable property within the County. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Average annual debt service totals \$1,980,000. The final maturity date is July 1, 2035. On November 2, 2004, a majority of the qualified electors residing in Flagler County approved a referendum authorizing the issuance of general obligation bonds in an amount not to exceed \$33,000,000 payable from and secured by a pledge of ad valorem taxes, with a debt service term not exceeding thirty (30) years. There is no stated limit on the millage rate which may be levied to pay the debt service on the bonds. The bonds were issued for the purpose of financing the construction of a new County Judicial Center. A separate millage rate was established for the first time in fiscal year 2008. In prior years (fiscal year 2006 and 2007), the ad valorem taxes required to service this debt were included within the general fund and then transferred to the debt service fund.

(ESL) III Series 2009 (Fund 219) – Created to account for the required principal and interest payments in connection with the \$10,000,000 Limited General Obligation Tax Bonds, Series 2009 which were issued in August, 2009. The interest rate is fixed at 5.11%. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Given the fixed interest rate, the annual debt service requirement declines over the life of the bonds. The final maturity date is July 1, 2029. On November 4, 2008, a majority of the qualified electors residing in Flagler County authorized the levy of an ad valorem tax in an amount not to exceed 0.25 mills for 20 years for the purpose of acquiring certain lands within the County to protect the drinking water supply, wildlife habitat and environmentally sensitive lands. The referendum authorized the County to issue up to \$40,000,000 in limited tax general obligation bonds to finance the cost to acquire the lands and, with certain limitations, make the land available

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for access, passive recreational uses and natural community restoration. Proceeds will be used to finance the cost of land acquisitions for Bings Landing Addition, Sweetbottom Plantation and Bay Drive Addition.

Capital Projects Funds are used to account for resources designated to construct or acquire general fixed assets and major improvements. The County has seven capital projects funds.

Emergency Communications E911 (Fund 302) – Established, pursuant to the provisions of Section 365.173(2)(c), Florida Statutes, to account for the proceeds of the monthly fee (currently 50¢) collected by voice communication service providers on both wireless and non-wireless communication services. Authorized uses of the E911 fees, as set forth in Section 365.172(9), Florida Statutes, include all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services. In addition eligible costs include the functions of database management, call taking, location verification, and call transfer. However, the moneys may not be used to pay for any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity or for the costs of constructing, leasing, maintaining, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and E911 equipment rooms.

Beachfront Parks Capital (Fund 307) – Established during fiscal year 1997-98 to account for that portion (\$1,075,000) of the contribution received from the developer, to be used for capital improvements to the Malacompra Beach Front Park. 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 Lowes 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.

Beachfront Park Maintenance (Fund 308) – Created during FY1997-98 to account for that portion (\$600,000) of the contribution received from the developer, to be used for maintenance of the capital improvements at the Malacompra

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Beach Front Park. 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 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 were placed in reserves until construction of parks are completed in Fund 307.

½ Cent Discretionary Sales Tax (Fund 311) - Established with the adoption of the Small County Surtax approved on October 1, 2012, this fund was created to account for the revenue and related capital projects, such as the Jail Design and expansion. This funding replaced the Infrastructure Surtax that expired on January 1, 2013 which was pledged for the repayment of Capital Improvement Revenue Bonds, Series 2005. The debt service schedule of the bonds took this expiration into account and decreased accordingly. The intent of the Small County Surtax is to maintain and to improve the quality of life of the residents of Flagler County. The revenues and any interest accrued will be used for the purpose of paying cost that are associated with construction, reconstruction, or improvement of public facilities, including but not limited to public safety facilities, roads, bridges and stormwater projects, beach restoration, recreational improvements and general public infrastructure. This ½ cent Small County Surtax is to include operational expenses of any infrastructure and any other public purpose defined and authorized by Section 212.055 (3), Florida Statutes. The proceeds from the Small County Surtax are distributed to the County and its municipalities using the state prescribed default formula.

2009 ESL (Environmentally Sensitive Lands) Capital Projects Fund (Fund 319) – Established during fiscal year 2008-09 to account for the net proceeds of the \$10,000,000 Limited Tax General Obligation Bonds, Series 2009. The net proceeds (after subtracting the estimated costs of issuance of \$51,000) of \$9,949,000 were deposited into this fund in September, 2009 and used to fund the cost of acquiring the Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive properties.

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Proprietary Fund Types - Proprietary funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on the balance sheet, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for the Proprietary Fund Types report increases (revenues) and decreases (expenses) in total economic net worth. The County has five enterprise funds and one internal service fund as follows:

Enterprise Funds

***Airport (Fund 401)** – Created to account for the Flagler County Airport, a public use, General Aviation (GA) airport that is owned, operated and maintained under the direction of the Flagler County Board of County Commissioners. The Airport primarily serves corporate aviation and general aviation activity. There are no scheduled airlines providing service at the airport. The airport covers 1,145 acres with two lighted 5,000 foot long runways with associated lighted taxiways and ramps. The airport also has a 3,000 foot water runway. According to the Federal Aviation Administration (FAA) data, the airport ranks as the 4th busiest in Florida, out of 105 General Aviation airports with 190,000 takeoff and landings per year. The high amounts of air traffic led to the construction of an Air Traffic Control Tower, which went operational in October 2009. There are currently 65 aircraft based at the airport. Significant operating revenues are derived from the sale of fuel (both Avgas and Jet Fuel) as well as the rental of hangars, aircraft tie-downs and other land leases at the Airport. Capital Improvement Program (CIP) grants for airport operational and economic development projects are received from the FDOT and FAA and require varying percentage levels of local matching funds. The FAA provides entitlement grant funding for operational and safety related projects via the federal Airport Improvement Program (AIP). FDOT provides grant assistance for FAA, AIP and economic development projects.

***Landfill (Fund 402)** – Established to account for the operation, closure and postclosure care costs of the Old Kings Road Landfill, the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill, and the Bunnell Landfill, as well as the costs associated with the household hazardous waste collection center and the used oil collection center. The Old Kings Road Landfill, a Class I Landfill, which also

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accepted yard waste, was opened in 1977 and closed in 1991. The Old Kings Road Construction and Demolition Debris C&D facility was opened in 1991 and closed in 2006. The Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture was opened in 1974 and closed in 1989. The County continues to operate the household hazardous waste collection center and the used oil collection center in spite of the fact that there is currently no dedicated revenue source to pay for them. Please see the fund descriptions for the Old Kings Road Landfill (Fund 145), the Construction & Demolition Debris Landfill (Fund 146), and the Bunnell Landfill (Fund 148), for a more complete discussion of closure and postclosure care cost funding. In addition, please note that these three special revenue funds are not separately stated for financial reporting purposes but rather they are consolidated into the sanitary landfill fund (Fund 402).

***Utility (Fund 404)** – Originally established during fiscal year 2003-04 to account for the operation of the Beverly Beach Water and Wastewater Utility Systems, a relatively small utility, servicing 471 customers most of whom reside within the corporate limits of the Town of Beverly Beach. The anticipated user population at build out of the system is estimated to be approximately 1,200 customers. The Beverly Beach Water and Wastewater System currently purchases bulk water from the City of Palm Coast and treats its own wastewater. In addition to the Town of Beverly Beach Water and Wastewater System, the Board of County Commissioners has also entered into two different Developer's Agreements to accept the Eagle Lakes water and wastewater facilities to serve that development and the Old Kings Road corridor. Additionally, through the 2007 water settlement agreement with the Cities of Flagler Beach and Palm Coast, Flagler County will be the retail water and wastewater provider along the John Anderson Highway corridor. Under the Hunter's Ridge Development Order, Flagler County will provide water and wastewater service to the portion of Hunter's Ridge Development which lies in Flagler County.

Residential Solid Waste Collection (Fund 405) – Created to account for residential solid waste collection services provided in the unincorporated areas of Flagler County. Actual solid waste collection services are performed by a contracted vendor. Prior to January 1, 2008, billing for these services was performed by County Staff. As part of the fiscal year 2008-09 budget adoption process, a non-ad valorem per parcel special assessment was added to the tax bills. These special assessments represent the most significant revenue source in this fund. Solid Waste services provided include collection of residential solid waste twice a week, collection of recyclable materials once a week, and collection of yard trash once a week.

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Bunnell Flagler County Utility (Fund 406) – Created in FY2012-13 upon the purchase of the Plantation Bay Utility System this fund accounts for the finances of the Utility which was jointly purchased with the City of Bunnell. The interlocal agreement approved on February 6, 2013 outlines the agreement between the two parties and stipulates that the City Manager and County Administrator shall have equal authority for the overall management and administration of the Utility. The finances of the Utility are the administrative responsibility of the County. Employees of the Utility are City Employees.

Internal Service Fund

The Health Insurance Fund (Fund 603) was established to account for the amounts collected and the claims paid in connection with the self-insured health benefits coverage provided to employees of the Board of County Commissioners, as well as employees of the various constitutional officers. In addition to major medical coverage, the County also self insures dental coverage. This fund also serves as a conduit for the payment of insurance premiums in the areas of vision insurance and life insurance.

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