FLAGLER COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

APPROVED BUDGET

FISCAL YEAR 2008/2009
October 1, 2008 – September 30, 2009

James M. O'Connell, Chairman, District One
George Hanns, Vice Chairman District Five
Milissa Holland, District Two
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Robert Abbott, District Four

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County Administrator

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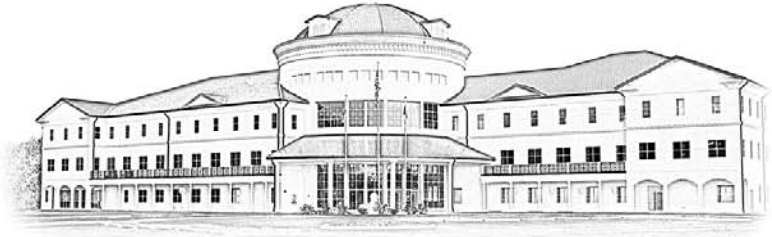
Financial Services Director



Flagler County
Board of County Commissioners

1769 East Moody Boulevard • Bunnell, Florida 32110 • (386) 313-4000 • fax: (386) 313-4100 • www.FlaglerCounty.org

July 25, 2008

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 for your review, the proposed fiscal year 2008-09 budget for Flagler County, Florida, in the amount of $141,627,739.

As submitted, the proposed county wide and dependent special taxing district budgets for fiscal year 2008-09 are as follows:

Taxing Entity	Proposed Fiscal Year 2008-09 Budget
County Wide Budget	$131,909,547
Transportation Impact Fee Funds	3,710,604
Parks Impact Fee Funds	919,083
Municipal Services Fund	$ 1,761,788
Building Department Fund	1,844,514
$3,730,000 Special Assessment Bond, Series 2002 Debt Service Fund (Colbert Lane)	1,010,544
Daytona North Service District Fund	413,196
Rima Ridge Mosquito Control District Fund	25,709
Espanola Mosquito Control District Fund	18,714
Bimini Gardens Road Maintenance Fund	14,040
Totals - All Taxing Entities	$141,627,739

A Working Document for Board Review and Public Scrutiny

This budget is a working document that provides you with a basis for developing a budget you are tentatively scheduled to adopt on September 26, 2008 for the fiscal year beginning October 1, 2008 and ending September 30, 2008.

In my role as your designated budget officer, I am required to present to you a balanced budget. The budget I have prepared for your review is balanced in each of the numerous funds that constitute this budget. I believe it reflects your priorities and direction. However, it is a working document and we have scheduled a series of workshops and public hearings to allow this budget to be further refined to meet your priorities and to allow the public opportunities to address their concerns and priorities before final decisions are made. Two of those public hearings are specifically scheduled to allow public input prior to any tentative decision on maximum tax rates and budgets. Our seventh budget workshop is set for Monday, July 28, 2008,

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and a special meeting will follow to set the maximum millage rates, the rolled back millage rate and establish the date, time and place of the first public hearing to consider adoption of the tentative millage rates and budgets.

The document presented to you is a financially strong budget in light of the ongoing revenue decreases and major price increases that we are presently experiencing. With your leadership, we have dealt with these difficulties by drastically reducing staff, adjusting our self-insured health insurance plan, renegotiating our property/casualty/liability insurance, and surgically cutting budgets throughout the County including some of the Constitutional Officers, yet providing only minimal service changes to the public.

This streamlining of expenses has allowed you to fund normal capital equipment and technology replacement this year, pursue economic development projects with the potential for over 1,200 new jobs, increase unencumbered reserves by $2,400,000 to reach a level of $6,700,000, and still do quality capital projects within every municipality of the County. Yet at the same time, we will be maintaining the second lowest County property tax rate in the last ten years and will have the fewest number of County employees per capita in the last ten years, with 45 fewer positions than last year.

Other highlights include increasing emergency disaster reserves by $138,000, increasing the Helicopter Replacement Fund by $150,000 and setting aside $550,000 in a jail reserve account to begin to address specific jail issues. Emergency Services, Library, Parks and Recreation, Public Transportation, and Social Services have had budget cuts, with minimal cuts in services. This proposed 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. Departments initially submitted budgets. The Financial Services Department, Department Heads, and the County Administrator then reviewed the initial requests and adjusted the budget as necessary to meet the County's needs, while remaining financially responsible.

The preparation of this Tentative Budget has been accomplished against a backdrop of economic uncertainty and expanded demands for service. While the growth in the county has historically been accompanied by growth in the tax base, this year, for the second consecutive year, the amount of ad valorem tax revenues available to fund the budget has been materially reduced.

As an overview:

- The countywide millage rate is proposed at 4.2962 mills, which is a reduction of 0.3593 mills from the rolled back rate of 4.6555 mills, although it does represent an increase of 0.22 mills from the 4.0762 mills levied in the current year. For the second consecutive year, the amount of ad valorem tax revenues included in the proposed general fund budget has fallen. Specifically, the $48,120,133 of ad valorem tax revenues included in the proposed fiscal year 2008-09 budget of the general fund represents a decrease of $1,704,686 from the $49,824,819 included in the adopted fiscal year 2007-08 budget.

- The current state of the economy has resulted in flat or decreasing revenues from a number of major sources, ranging from state shared revenues such as the half-cent sales tax and state revenue sharing to local revenue sources such as growth management revenues.

- As a result of the overall flat/declining revenue projections, the proposed budget presented for your consideration includes cutbacks in programs and/or personnel, many of which have been discussed with you previously, but which will also be highlighted in the course of this communication.

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

Comments on Estimated Revenues and Other Receipts

Millage Rate – As noted previously, as included in the proposed fiscal year 2008-09 budget of the general fund, I am recommending a millage rate of 4.2962 mills.

As a local government, we continue to struggle with the effects of two statewide property tax initiatives which have occurred over the past two fiscal years.

First, on June 14, 2007, Florida Governor Charlie Crist signed into law legislation that

provided tax relief through a tax cut and implemented a cap for annual property tax growth. The property tax cap required that counties, cities and special districts rollback the tax rate to 2006-2007 levels. The tax cut required that the property tax rate be further reduced by a predetermined amount based on relative growth in tax revenues on a per capita basis from 2001 to 2006. The result for Flagler County was the requirement to use 91% of the rolled-back rate when computing Ad Valorem Property Taxes. This affected the continuation of current activities and the implementation of new initiatives that had been contemplated for funding.

Subsequently, the Florida Legislature passed legislation placing a proposed Constitutional Amendment on the January 29, 2008 ballot for citizen vote. The initiative, which was approved by the requisite 60% majority contains the following provisions:

1. Additional $25,000 homestead exemption for taxable values between $50,000 and $75,000;

2. A $25,000 exemption on Tangible Personal Property, providing some tax relief to commercial property owners;

3. Portability of the Save Our Homes exemption providing that property owners may take 100% or a defined portion of their Save Our Homes benefit to a new homestead within two years of giving up their previous homestead, depending on the just value of the new homestead compared to the just value of the previous home;

4. Provides a limit of 10% on the amount by which taxable values of non-homesteaded property may rise in a single year. This provision will sunset after 10 years.

Based on certified fiscal year 2008-09 taxable values, which were received from the Property Appraiser on Friday, July 11, 2008, our preliminary calculation of the impact of Amendment One on the fiscal year 2008-09 budget indicates that the impact on taxable value totals $712,344,496, and the impact on property tax revenue (based on the proposed millage rate of 4.2962 mills) totals $2,903,659.

In addition to the impact of Amendment One, the value of properties on the 2008 tax roll also experienced a reduction in value. Specifically, after subtracting the impact of amendment one (i.e. taxable value of $712,344,496), there is an additional reduction in the taxable value of properties included on the 2008 tax roll of $271,945,886 or 2.23%. This reduction is net of the current year (2008) net new taxable value of $503,870,713. So, overall, properties included on the final 2007 tax roll were devalued by a total of $775,816,599 or 6.37% from the 2007 final tax roll value of $12,184,917,324. This translates to a loss of property tax revenue (based on the 2008 proposed millage rate of 4.2962 mills) of $3,166,410. At the present time, we anticipate that this trend will continue at least as it relates to the 2009 tax roll.

With all of that as background, based on the certified fiscal year 2008-09 taxable value of $11,200,626,942 received from the Property Appraiser on July 11, 2008, the following is a summary of the property tax revenues included within the proposed fiscal year 2008-09 budget:

Fund	Proposed Millage Rate	Estimated Ad Valorem Tax Revenue @100%
General Fund	4.2962 Mills	$48,120,133
Debt Service Funds:		
1998 ESL	0.0140 Mills	156,809
2005 ESL	0.0521 Mills	583,553
2005 General Obig. Bonds	0.1822 Mills	2,040,754
Totals – All Funds	4.5445 Mills	$50,901,249

Non-Ad Valorem (Per Parcel or Per Front Foot) Assessment Revenues – As presented, the proposed fiscal year 2008-09 budget includes a total of $1,930,313 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:

Taxing Entity	Proposed Fiscal Year 2008-09 Special Assessments @100%
Residential Solid Waste Collection Fund	$ 1,270,895
Daytona North Service District Fund	264,080
$3,730,000 Special Assessment Bond Debt Service Fund (Colbert Lane)	385,718
Espanola Mosquito Control Fund	1,335
Rima Ridge Mosquito Control Fund	2,398
Bimini Gardens MSBU Fund	5,887
Totals - All Taxing Entities	$1,930,313

The most significant change in special assessments occurred in the Colbert Lane Note Payable Fund. Although the amount of assessable units remained the same (2,410.74 front feet), the amount of the assessment was reduced from $170 per front foot in fiscal year 2007-08 to $160 per front foot in fiscal year 2008-09. This results in a reduction of $24,107 in special assessment revenues in this fund, although funds are still sufficient to fully complete the debt service payments as they come due.

Sales and Use Taxes – The proposed fiscal year 2008-2009 budget contains a total of $4,153,166 in sales and use taxes from the following sources:

Description	Proposed Fiscal Year 2008-09 Revenues @100%
Local Government Half Cent Sales Tax	$ 1,926,269
Local Option Infrastructure ½¢ Sales Surtax	1,174,898
Local Communications Services Tax	236,608
Local Option Tourist Development Tax (3%)	815,393
Total	$ 4,153,168

Based on preliminary estimates, $1,926,269 in estimated proceeds from the Local Government Half-cent Sales Tax Clearing Trust Fund has been included in the proposed fiscal year 2008-09 budget. This represents an increase of $27,207 or 1.43% over the $1,899,062 included in the current fiscal year (2007-08) budget.

A substantial portion of the Local Government Half-cent Sales Tax Revenues have been appropriated within the proposed fiscal year 2008-09 budget for the repayment of bonded indebtedness. A total of $1,276,008 or 66.24% of this revenue is required by the provisions of the resolutions authorizing the issuance of the $34,105,000 Capital Improvement Revenue Bonds, Series 2005 to be transferred to the Capital Construction Sinking Fund – 210 to meet current bond debt service requirements.

Proceeds from the ½¢ Local Option Infrastructure Sales Surtax on the other hand, are expected to experience a slight decrease during fiscal year 2008-09. The $1,174,898 included within the proposed fiscal year 2008-09 budget represents a decrease of $55,408 or 4.50% from the $1,230,306 included within the adopted fiscal year 2007-08 budget.

Once again, a significant portion of the Local Option Infrastructure Sales Surtax Revenues are pledged, and 100% of the $1,174,898 proceeds are being utilized for the repayment of $34,105,000 Capital Improvement Revenue Bonds, Series 2005.

It should be noted that the amount budgeted as revenue from the ½¢ Local Option Infrastructure Sales Surtax represents only 30.9987% of the total proceeds from this revenue source. Through cooperative agreement with the other Flagler County governments, the Town of Beverly Beach receives 0.4459% of the proceeds, the City of Bunnell receives 2.0974%, the City of Flagler Beach receives 4.7982%, the Town of Marineland receives 0.0054%, and the City of Palm Coast receives the remaining 61.6544%, which in fiscal year 2008-09 is expected to generate a total of $2,336,795.

The amount of proceeds expected to be received from the Local Communications Services Tax is also expected to decline in fiscal year 2008-09 compared to fiscal year

2007-08. A total of $259,560 is included in the adopted fiscal year 2007-08 budget from this source. This amount is expected to drop by $22,952 or 8.84% to $236,608 in fiscal year 2008-09.

As with the other sources of intergovernmental revenue, 100% of the $236,608 proceeds from the Local Communications Services Tax are being utilized for the repayment of $34,105,000 Capital Improvement Revenue Bonds, Series 2005.

It is also anticipated that the amount of tourist development tax revenues generated in fiscal year 2008-09 will experience a very slight decline. Specifically, it is expected that the amount of tourist development tax revenues realized in fiscal year 2008-09 will be 0.63% less than the amount budgeted in the current fiscal year. Quantifying this statement, we anticipate that the amount of tourist development taxes generated in fiscal year 2008-09 will total $271,797 per penny compared to $273,517 in fiscal year 2007-08, which represents a reduction of $1,720 or 0.63%. For the full 3¢ tax, the total estimated fiscal year 2008-09 proceeds (@100%) are $815,393.

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
Capital Projects (Fund 109)	30%
Promotions & Advertising (Fund 110)	55%
Beach Restoration & Maintenance (Fund 111)	15%
Total	100%

Motor Fuel Taxes – A total of $2,539,342 is included within the proposed fiscal year 2008-09 budget in motor fuel tax revenues. This amount may be summarized as follows:

Description	Proposed Fiscal Year 2008-09 Revenues @100%
Local Option Fuel Tax	$ 494,710
Constitutional Fuel Tax	1,117,084
County (7th Cent) Fuel Tax	509,349
Ninth-Cent Fuel Tax	418,199
Total	$2,539,342

The $2,539,342 included from these sources in the proposed fiscal year 2008-09 budget represents a decrease of $124,510 or 4.67% from the $2,663,852 included in the adopted fiscal year 2007-08 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 agreement 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 2008-09, the distribution percentages are as follows:

Entity	Fiscal Year 2008-09 Distribution
Town of Beverly Beach	0.35%
City of Bunnell	2.55%
City of Flagler Beach	4.75%
Town of Marineland	0.00%
City of Palm Coast	71.45%
Flagler County	20.90%
Total	100.00%

Licenses, Permits, and Fees – The amounts included within the proposed fiscal year 2008-09 budget from these sources total $994,667 which represents a decrease of $241,777 or 19.55% from the $1,236,444 included within the adopted fiscal year 2007-08 budget.

This revenue category includes a number of different sources including building permit fees, right of way utilization fees, and impact fees. Principally as a result of the soft

construction sector, virtually every source of revenue included in this category is expected to decline in fiscal year 2008-09. Notable among the various revenue sources experiencing decreases are building permit revenues, which are expected to decline by $141,756 or 21.98% from $645,000 in fiscal year 2007-08 to $503,244 in fiscal year 2008-09. Impact fee revenues are also expected to encounter significant declines. Transportation impact fees are expected to experience a modest decline of $14,249 or 2.96% from $481,981 in fiscal year 2007-08 to $467,732 in fiscal year 2008-09. Similarly, Parks impact fees are expected to experience a much more significant decrease, from $47,004 in fiscal year 2007-08, to $13,691 in fiscal year 2008-09, a decrease of $33,313 or 70.87%.

Fund Balance (or Retained Earnings) Forward (carry over) – These amounts are defined as the expected amounts that the preceding year's (fiscal year 2007-08) 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 proposed fiscal year 2008-09 budget includes a total of $ 44,789,164 in fund balance (or retained earnings) brought forward, which represents 31.62% of the total proposed budget of $141,627,739. Nearly 72% of the budgeted amount of fund balance (retained earnings) brought forward are included in 9 funds, which may be summarized as follows:

Fund	Budgeted Fund Balance/ Retained Earnings
General Fund	$11,557,584
Constitutional Gas Tax Fund	1,897,529
Environmentally Sensitive Lands Fund	2,108,027
New Transportation Impact Fee East Fund	2,550,738
Building Department Fund	1,325,982
Capital Construction Sinking (Debt Service) Fund	4,527,180
Beachfront Parks Fund	1,221,482
Sanitary Landfill Fund	2,047,473
Group Benefits (Internal Service) Fund	4,961,293
Subtotal	$32,197,288
All other funds	12,591,876
Totals – All Funds	$44,789,164

Debt Proceeds – As presented, the proposed fiscal year 2008-09 budget contemplates two bond issues, in the total amount of 4,780,063, both in enterprise funds. The first issue, with recommended proceeds totaling $1,200,000 is in the Airport Fund and is intended to provide a portion of the County's required funding for the construction of the aircraft control tower, as well as provide funding for other improvements (hangars, etc.). The second recommended debt issue, in the amount of $3,580,063, is in the Utility Enterprise Fund and is intended to provide funding for a portion of the improvements to the Beverly Beach Utility System. This amount is a loan from the United States Department of Agriculture (USDA). Once the proceeds of the loan are fully expended, the County is eligible to receive grant funding from USDA totaling $1,854,900. The $1,854,900 USDA Grant has also been budgeted as an estimated revenue in the proposed fiscal year 2008-09 budget of the utility enterprise fund.

Comments on Proposed Expenditures

Personal Services – As included in the proposed fiscal year 2008-09 budget, appropriations for personal services total $20,057,934, which represents a decrease of $2,719,752 or 11.94% from the $22,777,686 included in the revised fiscal year 2007-08 budget.

As noted previously, a number of decisions were made in advance of the presentation of this document relative to the reduction in staffing. As presented, the proposed fiscal year 2008-09 budget document includes a total of 302.70 full time equivalent positions in county departments (i.e. excluding constitutional officers). This represents a reduction of 45.80 or 13.14% from the 348.50 full time equivalent positions included in the adopted fiscal year 2007-08 budget. The reductions in staffing may be summarized by department as follows:

Department	Reduction in Number of FTE Positions	
	Number	Percentage
Community Resources	(5.00)	(9.93%)
Emergency Services	(6.00)	(6.19%)
Engineering	(3.00)	(37.50%)
Financial Services	(2.00)	(11.76%)
General Services	(17.00)	(18.48%)
Growth Management	(5.00)	(18.52%)
Public Works	(6.00)	(23.08%)
Utilities	(1.00)	(28.57%)
Total	(45.00)	(12.86%)

As presented, the proposed budget includes funding to provide salary increases to all BCC employees on October 1, 2008 in accordance with the following schedule:

Description	Percentage Increase
Hourly Employees	3.00%
Professional (Salaried) Employees	2.00%
Management (Salaried) Employees	1.00%

The constitutional officers were encouraged to follow the same salary increase strategy, but we are unable to verify whether or not they are in compliance.

In addition to the salary increases which have been included in the budget requests as submitted, there may also be changes in the amount of salaries and benefits budgeted for existing personnel as a result of reclassifications of existing personnel, additions of positions, and the attrition of personnel which are replaced by personnel at differing pay rates, all of which may occur during the remainder of the present (2007-08) fiscal year.

The County pays 100% of the cost of employee participation in the Florida Retirement System. The total cost associated with this benefit fell by $190,276 or 9.48% from $2,006,111 in the adopted fiscal year 2007-08 budget, to $1,815,835 in the proposed fiscal year 2008-09 budget. The following table presents a comparison of the retirement rates as approved by the Florida Legislature for the state fiscal years beginning on July 1, 2008 as compared to the July 1, 2009 rates:

Class of Membership	Retirement Contribution Rates Effective as of July 1,	
	2008	2009
Regular	8.69%	9.60%
Special Risk	19.76%	22.03%
Special Risk Administrative Supp.	11.39%	11.98%
County Elected Officers	15.37%	17.06%
Senior Management Services	11.96%	13.36%
DROP	9.80%	10.96%

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).

The County has historically paid 100% of the cost to provide health care coverage for the employee plus a substantial portion of the additional cost of providing dependent health care coverage. These amounts have been funded 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 Funded Per Employee
2006-07	$13,000
2007-08	10,000
2008-09 (Proposed)	9,000

As a result of both the reduction of 45.00 in the number of full time equivalent positions included in the proposed fiscal year 2008-09 budget, as well as the reduction in the amount funded per employee from $10,000 to $9,000, the total cost of the employer portion of providing health care coverage is expected to fall by $790,486 or 22.56% from $3,503,334 in fiscal year 2007-08 to $2,712,848 in fiscal year 2008-09.

In order to accomplish a 10% savings on the per employee cost while at the same time maintaining the fiscal solvency of the self-insurance fund, it is proposed that several adjustments be made to the Blue Choice PPO plan document as summarized below:

Description	Current	Proposed
Deductible (in-network/ out of network)	$100/$200 $500/$1,000	$200/$400 $700/$1,400
Deductibles	Cross Apply	Accumulate Individually
Deductibles	4th Quarter Carryover	No Carryover
Out of Pocket Maximum (in-network/out of network)	$1,500/$3,000 $4,500/$9,000	$2,000/$4,000 $7,500/$15,000
Coinsurance (in network/ out of network)	90%/70%	80%/60%
Office Visit (PCP/Specialist)	$10	$15/$25
Pharmacy	$5/$20/$35 Brand Paid at $5 if Generic Unavailable	$5/$20/$35 Brand paid at $20 or $35
Dental/Vision Coverage	Included	Voluntary

In addition to the plan document changes proposed above, it is also proposed that a fourth rate tier option be added to the plan. If approved, the rate categories available to employees for health care coverage will include the following:

Employee
Employee and Spouse
Employee and Children (new)
Employee and Family

By September 30, 2009, we believe the retained earnings balance in the health insurance fund (which totaled $1,820,814 as of September 30, 2007) will grow to a total of $2,779,592. 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.

Similar to the cost of participating in the Florida Retirement System and the cost of employer provided health care coverage we are also expecting the cost of the County's fully insured workers' compensation program to fall. The cost of this program has been allocated generally on the basis of the manual premium rates established by the State of Florida. For employees of the Board of County Commissioners only, this change is expected to produce savings totaling $362,219 or 35.35% from the $1,024,700 included in the adopted fiscal year 2007-08 budget.

As included in the proposed fiscal year 2008-09 budget, there is a total of $2,008,814 in budgeted overtime costs. This represents an increase of $21,570 or 1.09% from the $1,987,244 included in the adopted fiscal year 2007-08 budget. Over 95% of the budgeted overtime is included in the proposed fiscal year 2008-09 budget of the Emergency Services Department. The total amount budgeted for overtime in the Emergency Services Department grew by $37,025 or 1.96%, from $1,886,975 in the adopted fiscal year 2007-08 budget to $1,924,000 in the proposed fiscal year 2008-09 budget. Personnel in the Emergency Services Department are currently paid overtime for hours worked in excess of 40 hours in a workweek, even though the Fair Labor Standards Act permits personnel in this area to receive overtime pay for all hours worked in excess of 53. Emergency Services Department employees typically work a 56 hour workweek, resulting in overtime being paid on an average of 16 hours each week (i.e 56 hours minus 40 hour). As a consequence, this "scheduled overtime" produces nearly two-thirds of the total overtime budget. We are not recommending a change in the standard workweek from 40 hours to 56 hours for Emergency Services Department personnel, however, we have separated out the "scheduled overtime" amount as additional information to assist the Board of County Commissioners. The total amount budgeted for "scheduled overtime" in the Emergency Services Department grew by $24,997 or 2.02% from $1,239,119 in the adopted fiscal year 2007-08 budget to $1,264,116 in the proposed fiscal year 2008-09 budget.

Operating Expenses – Total operating expenses fell by $504,794 or 2.54% from $19,908,065 in fiscal year 2007-08 to $19,403,271 in the proposed fiscal year 2008-09 budget.

Although in total, operating expenses are expected to decrease by 2.54%, there are individual components of operating expenses that are expected to experience significant increases, namely energy related costs such as fuel and electric utilities.

As included in the proposed fiscal year 2008-09 budget, utility costs are expected to rise by $553,926 or 31.32% from $1,768,857 in fiscal year 2007-08 to $2,322,783 in the proposed fiscal year 2008-09 budget. Similarly, fuel costs are

expected to rise by $367,869 or 33.71% from $1,091,412 in the adopted fiscal year 2007-08 budget to $1,459,281 in the proposed fiscal year 2008-09 budget.

The amount included within the proposed fiscal year 2008-09 budget for the purchase of insurance, specifically property casualty and liability insurance also are expected to experience a decrease from the amount included in the adopted fiscal year 2007-08 budget. Amounts budgeted for these types of insurance fell by $181,851 or 19.17% from $948,749 in fiscal year 2007-08 to $766,898 in the proposed fiscal year 2008-09 budget.

Finally, the funding provided to outside agencies is included in the operating expense category. A total of $1,102,498 has been included within the proposed fiscal year 2008-09 budget for this purpose, which represents a decrease (after the transfer of the support provided to Enterprise Flagler to a new cost center) of $63,931 or 5.48% from the $1,166,429 included in the adopted fiscal year 2007-08 budget.

Constitutional Officers – As included in the proposed fiscal year 2008-09 budget, the total funding support recommended for the Flagler County Constitutional Officers is reduced by $1,285,867 or 4.75% from $27,054,957 in the adopted fiscal year 2007-08 budget, to $25,769,090 in the proposed fiscal year 2008-09 budget. The reductions to the funding support provided to each of the five constitutional officers may be summarized as follows:

Constitutional Officer	Funding Reduction
Sheriff[(1)]	$ 1,000,000
Property Appraiser	36,565
Tax Collector	96,691
Clerk of the Circuit Court[(1)]	150,000
Supervisor of Elections	2,611
Total	$1,285,867

[(1)]Funding Reduction Recommended by the County Administrator.

As discussed with the Board at the July 23, 2008 workshop, the amounts recommended for reduction from the Sheriff and Clerk of the Circuit Courts were established as a starting point and discussed with the Board during previous workshops.

Capital Outlay – The $22,313,363 in Capital Outlay Expenditures included in the proposed fiscal year 2008-09 budget represents a decrease of $3,153,791 or 12.38% from the $25,467,154 included in the adopted fiscal year 2007-08 budget.

Of this amount, a total of $15,292,054 is included in the fiscal year 2008-09 portion of the five year capital improvements program.

Capital Improvement Program – The proposed Capital Improvement Program for this fiscal year totals over 22 million dollars with 9 minor projects and 21 major projects. New Major Capital projects include the Beverly Beach Utility System Project, replacing the main Princess Place Bridge, replacing a second bridge on CR 305, the construction of two large hangars at the airport, and improvements to Shell Bluff, Bull Creek, Varn Park, Bings Landing, the Hammock Area and the A1A Scenic Byway. The Robert's Road Extension, the largest bridge on CR 305, the I-95 Matanzas Woods Parkway Interchange Project and a new Air Traffic Control Tower will also be completed during fiscal year 2008-09. A detailed listing of these projects is provided below:

Project	Amount Included in Fiscal Year 2008-09 Budget
Lehigh Trailhead	$ 35,000
US 1 Sidewalk Design	100,000
CR 305 Bridge (1)	2,849,811
CR 305 Bridge (2)	2,100,000
Airport Environmental Assessment	20,000
Air Traffic Control Tower Design	17,160
Air Traffic Control Tower Construction	2,400,000
Airport Storage Hangar	907,000
Shell Bluff Park Improvements	185,475
Bull Creek Improvements	135,000
Princess Place Main Bridge	300,000
Varn Park Lot Expansion	158,726
Mantanzas IJR Study	274,800
Mantanzas Mitigation	33,600
Utility System Upgrades	200,000
Beverly Beach Wastewater Plant Upgrades	2,989,037
Canal Avenue Paving	108,625
Roberts Road Extension	1,483,779
River to Sea Caretakers Residence	150,000
800 MHz Radio Expansion	217,440
A1A Scenic Byways	626,601
Total	$15,292,054

The majority of the funding for these projects comes from state and federal grants and earmarks. Other major sources include impact fees, other municipalities participation, and the general fund.

A longer range five year capital improvement program (CIP) will be presented at a later date and incorporated into the budget document.

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 $8,047,835 included in the proposed fiscal year 2008-09 budget represents an increase of $193,188 or 2.46% over the $7,854,647 included in the adopted fiscal year 2007-08 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. Nevertheless, the increases in debt service expenditures are directly attributable to two new debt issues, which are contemplated for fiscal year 2008-09, and for which the associated debt service requirements are being budgeted for the first time in fiscal year 2008-09. The changes in debt service expenditures may be summarized as follows:

Description	Change in Debt Service Requirements
$1,200,000 Airport Capital Improvement Bonds, Series 2008 (Proposed - Air Traffic Control Tower)	$ 71,274
$3,580,063 Beverly Beach Utilities USDA Loan	190,500
Subtotal–New Debt Service	$261,774
Less: Net Change in Debt Service – All Other Debt Issues	(68,586)
Net Change in Debt Service	$193,188

Cumulatively, the debt service associated with the two new debt issues more than account for the overall increase in proposed debt service expenditures of $193,188.

Interfund Transfers Out – As presented, the tentative budget includes a total of $1,446,072 in interfund transfers out. There are a total of six items included in this category. Two of these six items account for $1,392,500 or 96.30% of the total and are described as follows:

1. A transfer of $1,000,000 from the health insurance fund to the general fund. This transfer is intended to repay a portion of the advances made in prior years by the general fund to the health insurance fund.
2. Transfers totaling $392,500 from the general fund to the new major capital projects fund for the purpose of funding part of all of specific capital improvements. This transfer may be broken out into the following components:

Description	Amount of Transfer
Styles Creek (Princess Place) Bridge Repair/ Replacement	$300,000
River to Sea Caretakers Residence Advance (to Town of Marineland)	50,000
Bull Creek Park Improvements (Grant Match)	42,500
Total	$392,500

The remaining four interfund transfers total $53,572.

Reserves and Contingencies – A total of $31,908,468 has been included in the proposed fiscal year 2008-09 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. Reserves for cash to be carried forward 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 in an amount not less than 15% of the current fiscal year budget for the fund. 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.

At this point, it must be pointed out that in an effort to present a balanced budget, as provided by the provisions of Section 129.01(1)(b), Florida Statutes, it was necessary to reduce the amount budgeted in the general fund as reserve for cash to be carried forward below the required 15% threshold. In order to restore this reserve, it will be necessary to identify potential new revenue sources or cost savings totaling $3,436,065. In the alternative, the Board may wish to revisit its adopted policy and modify it as deemed appropriate.

Format of Document

We are pleased to present the tentative budget to you in a new, more comprehensive (and hopefully, more user friendly) format, consisting of eight main sections. Major changes include the grouping of revenues and expenses in all funds so that a more complete financial picture can be provided for each service or function. In some cases services have been broken down to provide a more detailed analysis. This is specifically found in Social Services and Parks and Recreation.

Other major changes to the document include explanations of the grants and funding sources on the revenue side along with various details of expenses such as outside agencies that are funded. These are scattered within the document and next to the relevant area being considered. Capital Projects have been financially detailed, and described with a narrative and pictures that will allow the average citizen to better understand the major projects the County is proposing to undertake and why. This year marks the addition of a 5-Year Capital Equipment Plan, 5-Year Capital IT Plan and forthcoming a 5-Year Capital Improvement Plan.

Other smaller changes include a comments area within each budget that allows a brief explanation of larger dollar changes in either revenues or expenses. In some cases, account names and departments names have been changed to provide clarification.

Lastly, this tentative budget will continue to be worked on and improved in preparation for a budget award submittal and for a final budget submittal ahead of public hearings.

Budget Schedule

Proposed Budget Calendar - Significant future events in the fiscal year 2008-09 budget adoption process are as follows (please note that as a result of the 10 day delay in receipt of certified taxable values from the Property Appraiser, pursuant to Section 200.065, Florida Statutes, the entire budget adoption calendar is pushed back 10 days):

1. Monday, July 21, 2008 - Presentation of the tentative fiscal year 2008-09 countywide and dependent special district budgets and the five year capital improvement program.

2. Beginning Monday, July 21, 2008, and concluding not later than Monday, August 4, 2008 - Budget work sessions to review the proposed fiscal year 2008-09 budgets.

3. On or before Thursday, August 14, 2008 – Conclude budget work sessions and notify the Property Appraiser of:

    a. The proposed millage rate for fiscal year 2008-09;

    b. The rolled back millage rate for fiscal year 2008-09; and

    c. The date, time, and place of the public hearings to consider adoption of the fiscal year 2008-09 proposed

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. Reserves for cash to be carried forward 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 in an amount not less than 15% of the current fiscal year budget for the fund. 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.

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Other major changes to the document include explanations of the grants and funding sources on the revenue side along with various details of expenses such as outside agencies that are funded. These are scattered within the document and next to the relevant area being considered. Capital Projects have been financially detailed, and described with a narrative and pictures that will allow the average citizen to better understand the major projects the County is proposing to undertake and why. This year marks the addition of a 5-Year Capital Equipment Plan, 5-Year Capital IT Plan and a 5-Year Capital Improvement Plan.

Other smaller changes include a comments area within each budget that allows a brief explanation of larger dollar changes in either revenues or expenses. In some cases, account names and departments names have been changed to provide clarification.

If there are any questions concerning the adopted 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

Craig M. Coffey
County Administrator

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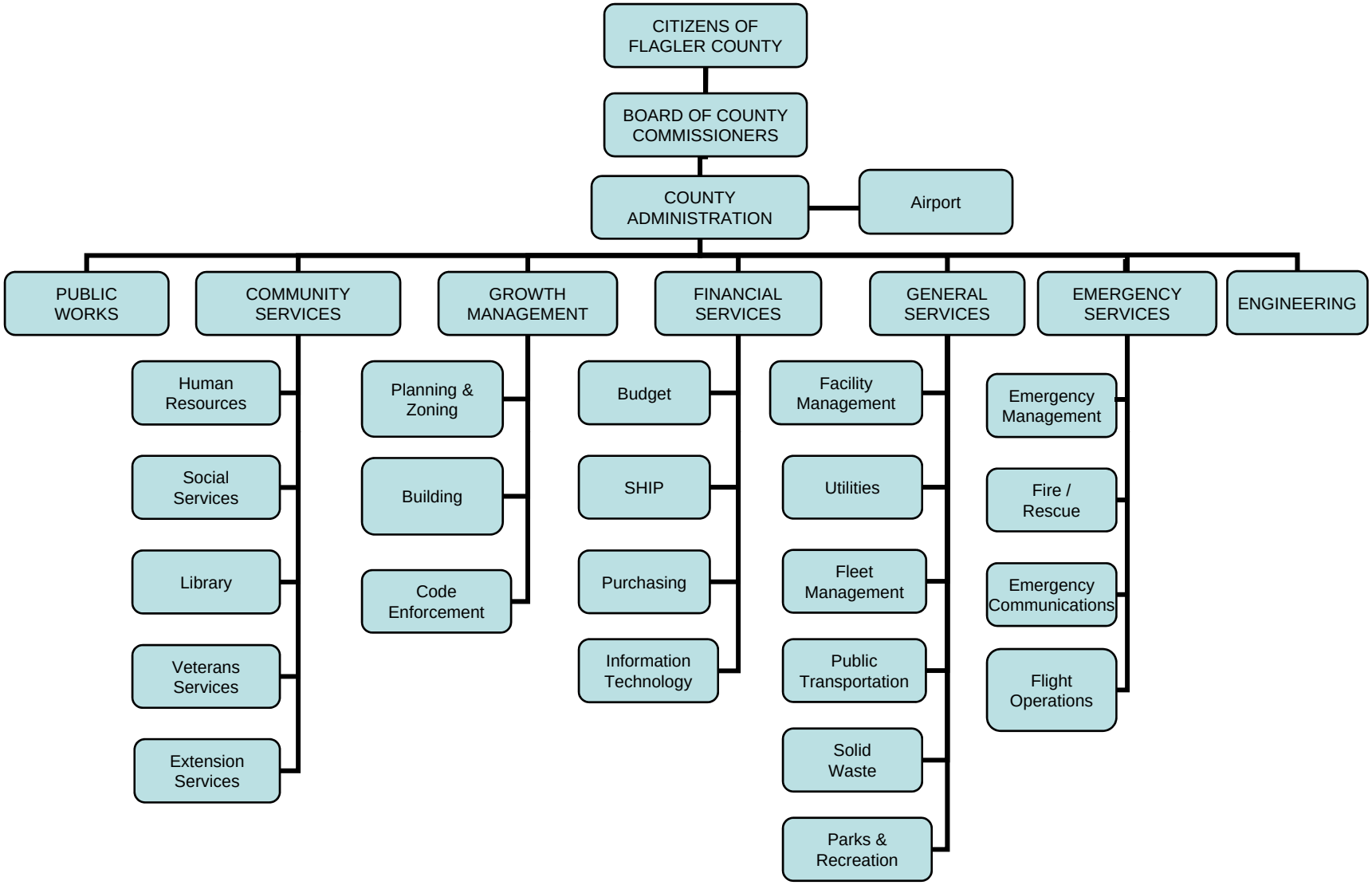
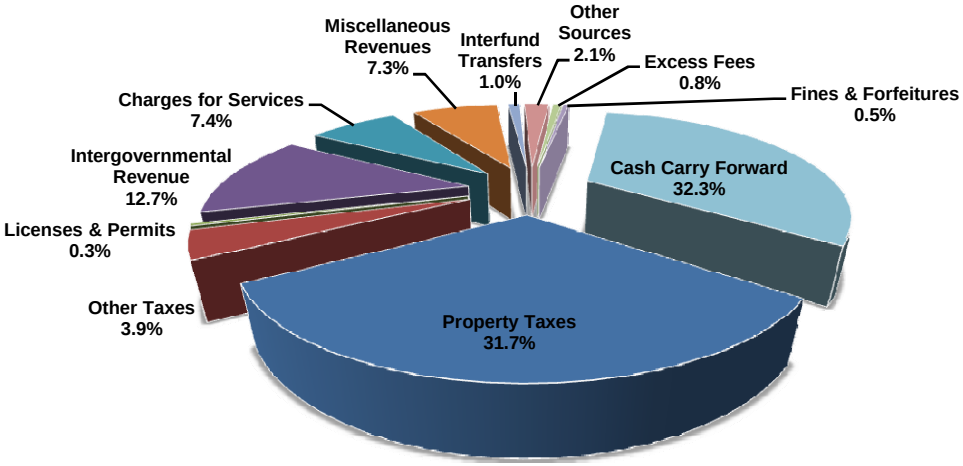

CITIZENS OF FLAGLER COUNTY
BOARD OF COUNTY COMMISSIONERS
COUNTY ADMINISTRATION
Airport
PUBLIC WORKS
COMMUNITY SERVICES
GROWTH MANAGEMENT
FINANCIAL SERVICES
GENERAL SERVICES
EMERGENCY SERVICES
ENGINEERING
Human Resources
Social Services
Library
Veterans Services
Extension Services
Planning & Zoning
Building
Code Enforcement
Budget
SHIP
Purchasing
Information Technology
Facility Management
Utilities
Fleet Management
Public Transportation
Solid Waste
Parks & Recreation
Emergency Management
Fire / Rescue
Emergency Communications
Flight Operations

Flagler County Board of County Commissioners
FY 2008-2009

SOURCES OF ALL FUNDS



Revenues		
Property Taxes	$	48,120,133
Other Taxes		5,935,654
Licenses & Permits		513,244
Intergovernmental Revenue		18,644,072
Charges for Services		11,264,270
Miscellaneous Revenues		10,742,179
Interfund Transfers		1,440,241
Other Sources		3,099,622
Excess Fees		1,091,302
Fines & Forfeitures		726,376
Cash Carry Forward		46,595,968
Less 5%		(3,747,261)
Total Revenues	$	144,425,800

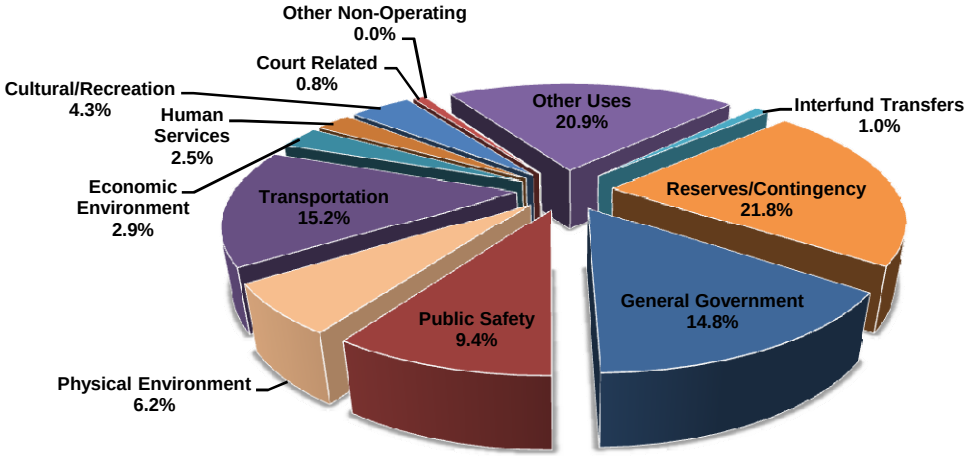
Total estimated revenues for fiscal year 2008-09 are $144,425,800 which is a decrease of $7,990,516 from the adopted fiscal year 2007-08 budget. The pie chart above details the sources of funds included in the approved fiscal year 2008-09 budget. The decrease is a combination of various reductions in revenues with the largest reductions being in Property Taxes, Health Insurance Premium Revenues, and Intergovernmental Revenues (i.e. Grants, etc.)

Flagler County is providing a Cash Carry Forward balance of $46,595,968. Although the amount is 32.3% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward		
General Fund	$	12,028,267
Special Revenues Funds		17,035,085
Debt Service Funds		6,474,082
Capital Project Funds		2,073,247
Enterprise Funds		4,023,994
Internal Service Funds		4,961,293
	$	46,595,968

Flagler County Board of County Commissioners
FY 2008-2009

USE OF ALL FUNDS



Expenses		
General Government	$	21,349,207
Public Safety		13,629,375
Physical Environment		8,997,908
Transportation		21,915,645
Economic Environment		4,204,524
Human Services		3,637,306
Cultural/Recreation		6,248,733
Court Related		1,199,486
Other Non-Operating		68,131
Other Uses		30,198,589
Interfund Transfers		1,440,241
Reserves/Contingency		31,536,655
	$	144,425,800

The pie chart above is a summary of the uses of funds (as included in the approved fiscal year 2008-2009 budget) by major functional category. Detail of expenditures by department or fund is included elsewhere within the budget document.

Funding a broad range of services, General Government services account for nearly 14.8% of all total expenditures. General Government includes: Administrative Services, Growth Management Services, Debt Service, 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 only include the departments under the Board of County Commissioners (i.e. Emergency Services). Public Safety expenditures related to the support provided to Sheriff's operation are classified as Other Uses within the budget.

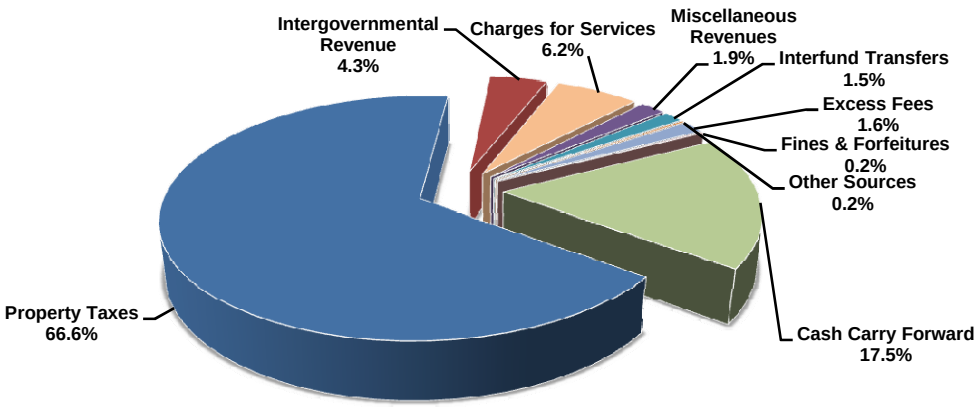
Other Uses includes various reserves including reserves for contingencies, reserves for cash to be carried forward, reserve for debt service and reserve for capital outlay. Funds in special purpose funds such as impact fee funds are frequently budgeted in a reserve for future capital outlay until specific purposes for their use are determined. A total of $6,740,000 is included in the general fund reserve for cash account in support of the Board's adopted fund balance policy.

Reserves		
General Fund	$	8,698,334
Special Revenues Funds		7,012,134
Debt Service Funds		5,903,884
Capital Project Funds		2,011,716
Enterprise Funds		3,949,294
Internal Service Funds		3,961,293
	$	31,536,655

Flagler County Board of County Commissioners
FY 2008-2009

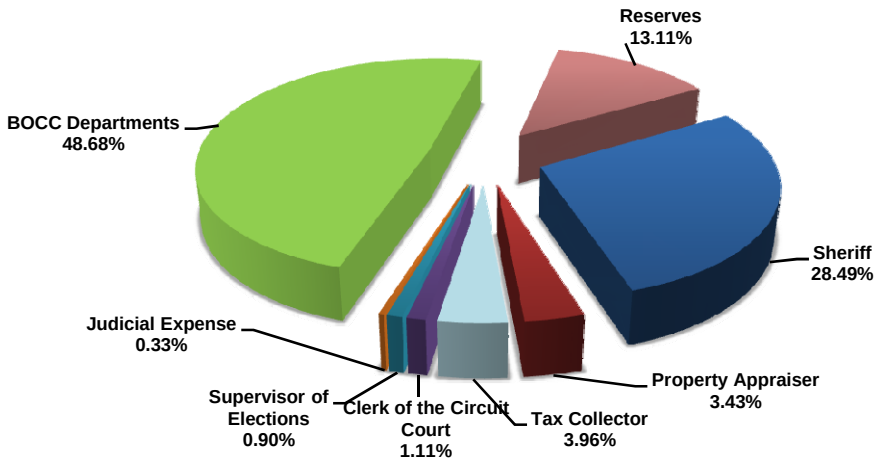
GENERAL FUND

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	$	45,714,126
Intergovernmental Revenue		2,962,238
Charges for Services		4,279,350
Miscellaneous Revenues		1,297,191
Interfund Transfers		1,000,880
Other Sources		150,128
Excess Fees		1,091,302
Fines & Forfeitures		105,964
Cash Carry Forward		12,028,267
Total Revenues	$	68,629,446

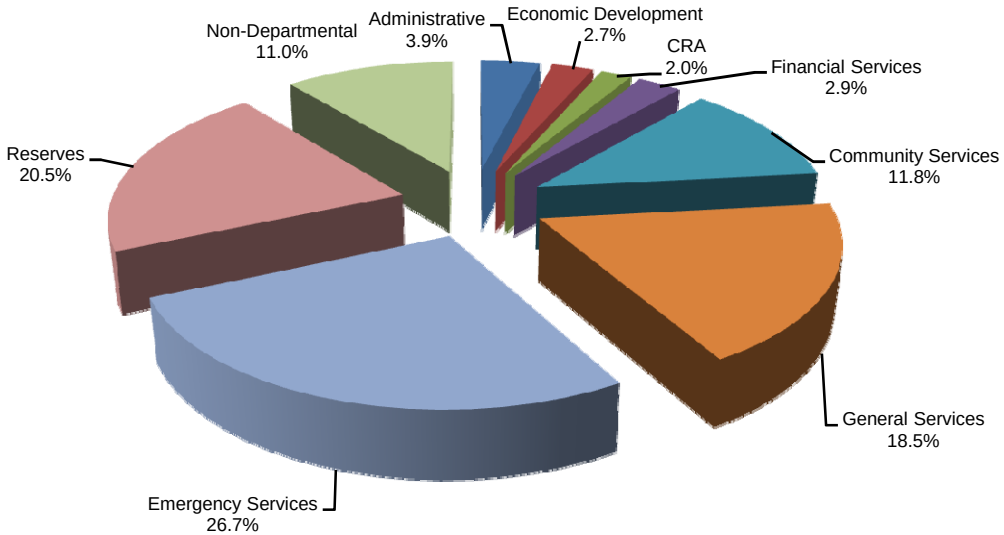
The General Fund services in the budget include: Administration, County Attorney, Financial Services, Community Services, General Services, and Emergency Services. In addition, the General Fund supports the budget of the Constitutional Offices: Sheriff, Property Appraiser, Tax Collector, Clerk of the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



Expenses		
Sheriff	$	19,529,340
Property Appraiser		2,349,313
Tax Collector		2,715,387
Clerk of the Circuit Court		761,000
Supervisor of Elections		615,358
Judicial Expense		227,975
		26,198,373
BOCC Departments		33,447,837
Reserves		8,983,236
Total Expenses	$	68,629,446

Flagler County Board of County Commissioners
FY 2008-2009

The graph and chart below display the details of expenses for the BOCC controlled Departments. The categories include: **Administrative**-Board of County Commission, Administration, County Attorney and Economic Development*, **CRA** - Flagler Beach Community Redevelopment Agency, State Road 100 Corridor Community Redevelopment Agency, and Town of Marineland Community Redevelopment Agency, **Financial Services**-Budget, Purchasing, and Information Technology, **Community Services**-Human Resources, County Extension Services, Social Services Administration, Human Services, Adult Day Care, Congregate/Home Delivered Meals, Veterans Services, Library Services, and Bunnell Library, **General Services**- Fleet Management, Facilities Management, Government Services Building, Public Transportation, and Parks and Recreation, **Emergency Services**-Emergency Management, Emergency Communications, Flight Operations, and Fire/Rescue, and **Non-Departmental**-Pooled Expenditures, Interfund Transfers, General Fund Minor Capital Projects, Medical Examiner, Value Adjustment Board, and Property Insurance.



Administrative	$	1,641,178
Economic Development		1,155,000
CRA		861,574
Financial Services		1,216,271
Community Services		5,015,958
General Services		7,835,398
Emergency Services		11,326,018
Reserves		8,698,334
Non-Departmental		4,681,342
	$	42,431,073

An overall increase in the General Fund expenditures for this fiscal year from the prior fiscal year is $2,936,175. This increase is soley related to Economic Development and increased reserves. The overall increase can be broken down into six components which are as follows:

	Fiscal Year 2007/2008	Fiscal Year 2008/2009	Difference
Constitutional Officers	$ 27,054,957	$ 25,970,398	$ (1,084,559)
Judicial Expenses	252,016	227,975	(24,041)
BOCC Departments	31,838,423	31,871,165	32,742
CRA's	751,158	861,574	110,416
Economic Development*	0	1,000,000	1,000,000
Reserves	5,796,717	8,698,334	2,901,617
	$ 65,693,271	$ 68,629,446	$ 2,936,175

*The Economic Development Department includes a transfer from the Pooled Division for the funding for Enterprise Flagler estimated at $155,000.

Flagler County Board of County Commissioners
FY 2008-2009

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

Fiscal Year 2008/2009	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
DEPARTMENT/DIVISION	FY08 BUDGET	FY09 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Board of County Commissioners	369,695	421,060	421,060	0		page 3-4
Administration	655,007	632,082	632,082	0		page 3-6
Economic Development	0	1,155,000	1,155,000	0		page 3-12
County Attorney	613,004	588,036	588,036	0		page 3-9
Budget Office	519,101	435,919	429,919	6,000	staff time TDC	page 3-16
Purchasing	243,020	249,527	249,527	0		page 3-18
Information Technology	642,358	530,825	530,825	0		page 3-21
Human Resources	295,704	248,996	248,996	0		page 3-26
Social Services Administration	0	246,484	246,484	0		page 3-34
Human Services	1,736,512	1,661,219	1,657,219	4,000	Choose life license plate	page 3-37
Senior Services	547,469	681,116	504,570	176,546	grants, donations, co-pays, medwaiver	page 3-42
Adult Day Care	1,023,053	242,929	133,130	109,799	grants, contributions, co-pays	page 3-46
Congregate Home Delivered Meals	308,406	313,845	43,291	270,554	grants, donations, rental income	page 3-50
County Extension Service	318,613	271,249	265,749	5,500	WEP program	page 3-29
Veterans Services	125,784	126,597	126,597	0		page 3-53
Library	1,068,840	1,120,853	1,036,464	84,389	passport, fines, state aid	page 3-57
Bunnell Library	79,062	80,720	80,720	0		page 3-60
General Services Administration	308,667	381,520	376,520	5,000	staff time capital projects	page 3-64
Fleet Management	422,533	617,560	410,060	207,500	vehicle repair hourly billings, admin. fuel fee	page 3-66
Facilities Management	2,395,988	2,116,030	1,884,903	231,127	staff time projects/GSB landscape	page 3-69
Government Services Building	0	1,258,562	772,543	486,019	school board contribution, P.A. contribution	page 3-74
Public Transportation	0	1,636,934	226,108	1,410,826	grants, medicaid, medwaiver, bus fares,	page 3-76
Recreation Facilities	1,129,789	1,180,004	1,126,687	53,317	staff time capital projects	page 3-84
Princess Place Preserve	0	128,268	117,142	11,126	camping fees, donations	page 3-86
Bull Creek	0	88,625	(25,475)	114,100	camping, boat slips, apt. rent	page 3-88
Recreation Services	711,241	335,144	271,564	63,580	facility rental fees, recreation fees	page 3-90
ES Administration	820,546	556,247	538,201	18,046	city contributions for CAD system	page 3-97
Emergency Management	352,316	320,097	185,543	134,554	EMPA grant	page 3-100
Emergency Communications 800 MHz	1,410,785	1,746,306	1,321,479	424,827	city contributions 800mHz, automation fees	page 3-104
Emergency Flight Operations	614,261	520,358	190,298	330,060	transport fees	page 3-107
Fire/Rescue	8,191,369	8,171,658	5,714,927	2,456,731	ambulance fees, fire inspection fees, other	page 3-110

Flagler County Board of County Commissioners
FY 2008-2009

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

Fiscal Year 2008/2009	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
DEPARTMENT/DIVISION	FY08 BUDGET	FY09 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Pooled Expenditures	2,981,708	3,238,674	2,530,479	708,195	gas reimb., driver education fees	page 3-117
Property Insurance	1,054,049	686,151	686,151	0		page 3-130
Value Adjustment Board	6,899	10,999	5,999	5,000	filing fees	page 3-128
Interfund Transfers	1,566,921	405,100	405,100	0		page 3-120
Other Grants Awarded	261,061	126,053		47,395	Hazmat, Mental Health/Substance abuse, PP exhibit, Malacompra	
			78,658			various
County Historic Resources	1,000	0	0	0		N/A
Capital Projects	884,500	136,718	136,718	0		page 3-124
Tax Increment Financing	751,158	861,574	0	861,574	Ad Valorem Taxes	page 3-122
Medical Examiner	179,162	203,700	203,700	0		page 3-125
Reserves	5,796,717	8,698,334	8,698,334	0		page 3-126
Subtotal BCC Divisions	38,386,298	42,431,073	34,205,308	8,225,765		
Sheriff	20,415,692	19,529,340	19,228,460	300,880	sheriff fees, domestic violence trust	page 2-5
Property Appraiser	2,385,878	2,349,313	2,349,313	0		page 2-11
Tax Collector	2,874,418	2,715,387	1,624,085	1,091,302	excess fees	page 2-14
Clerk of the Circuit Court	761,000	761,000	761,000	0		page 2-16
Supervisor of Elections	617,969	615,358	615,358	0		page 2-31
State Attorney	34,156	28,850	28,850	0		page 2-37
Public Defender	10,200	9,060	9,060	0		page 2-39
Circuit Court	8,500	19,000	19,000	0		page 2-41
Court Expenses	13,000	3,500	3,500	0		page 2-43
Court Reporter	1,800	3,700	3,700	0		page 2-45
Drug Court	113,472	99,688	0	99,688	Drug Court Grant	page 2-47
Guardian Ad Litem	64,888	58,277	58,277	0		page 2-49
County Court	6,000	5,900	5,900	0		page 2-51
Subtotal Judicial/Constitutional	27,306,973	26,198,373	24,706,503	1,491,870		
Total General Fund	**65,693,271**	**68,629,446**	**58,911,811**	**9,717,635**		

Flagler County Board of County Commissioners

FY 2008-2009

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Administrative:						
Board of County Commissioners	341,090	73,970	6,000	0	0	421,060
County Administrator:						
Administration	593,122	36,460	2,500	0	0	632,082
Economic Development	0	0	0	0	1,155,000	1,155,000
County Attorney	466,056	118,980	3,000	0	0	588,036
Financial Services						
Budget	418,442	14,977	2,500	0	0	435,919
Purchasing	239,009	9,018	1,500	0	0	249,527
Information Technology	358,976	149,849	22,000	0	0	530,825
Community Services:						
Human Resources/Safety	220,244	25,752	3,000	0	0	248,996
Social Services Admin	222,098	24,386	0	0	0	246,484
Human Services	161,451	516,229	0	0	1,005,489	1,683,169
Senior Services	206,101	462,819	4,500	0	7,696	681,116
Adult Day Care	209,142	33,787	0	0	0	242,929
Congregate Meals	68,267	244,374	1,204	0	0	313,845
County Extension Services	211,594	59,655	0	0	0	271,249
Veterans Services	113,357	8,240	0	0	5,000	126,597
Library	785,050	174,199	161,604	0	0	1,120,853
Bunnell Library	49,389	12,971	18,360	0	0	80,720
General Services:						
General Services-Administration	367,107	14,413	0	0	0	381,520
Fleet Management	368,505	89,055	160,000	0	0	617,560
Facilities Management	1,372,526	543,104	200,400	0	0	2,116,030
Public Transportation	786,626	428,208	422,100	0	0	1,636,934
Government Services Building	0	1,219,562	39,000	0	0	1,258,562
Recreation Facilities	553,129	418,375	108,500	0	100,000	1,180,004
Bull Creek	31,917	56,708	0	0	0	88,625
Princess Place Preserve	89,595	38,673	0	0	0	128,268
Recreation Services	84,847	217,717	0	0	0	302,564
Recreation Sports Leagues	0	32,580	0	0	0	32,580
Parks Grants	0	0	92,751	0	0	92,751

Flagler County Board of County Commissioners

FY 2008-2009

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Emergency Services:						
Administration	285,899	268,848	1,500	0	0	556,247
Emergency Management/EMPA	211,432	82,665	26,000	0	0	320,097
Emergency Communications/800 MhZ	0	428,233	217,440	1,100,633	0	1,746,306
Emergency Flight Operations	210,869	309,489	0	0	0	520,358
Fire/Rescue	6,720,413	995,212	320,000	136,033	0	8,171,658
Emergency Services Grants	0	11,352	0	0	0	11,352
Subtotal BCC Departments	**15,746,253**	**7,119,860**	**1,813,859**	**1,236,666**	**2,273,185**	**28,189,823**
% of Allocation	**56%**	**25%**	**6%**	**4%**	**8%**	
Non-Departmental:						
Pooled Expenditures	79,750	2,037,726	0	13,000	1,102,498	3,232,974
Interfund Transfers	0	0	0	0	405,100	405,100
Tax Increment Financing	0	0	0	0	861,574	861,574
Investments	0	5,700	0	0	0	5,700
General Fund Capital Projects:	0	0	136,718	0	0	136,718
Medical Examiner	0	183,678	0	0	20,022	203,700
Reserves	0	0	0	0	8,698,334	8,698,334
Value Adjustment Board	0	10,999	0	0	0	10,999
Property Insurance	0	686,151	0	0	0	686,151
Subtotal Non-Department	**79,750**	**2,924,254**	**136,718**	**13,000**	**11,087,528**	**14,241,250**
Total BCC Funding	**15,826,003**	**10,044,114**	**1,950,577**	**1,249,666**	**13,360,713**	**42,431,073**

GENERAL FUND - BCC DEPARTMENTS ONLY

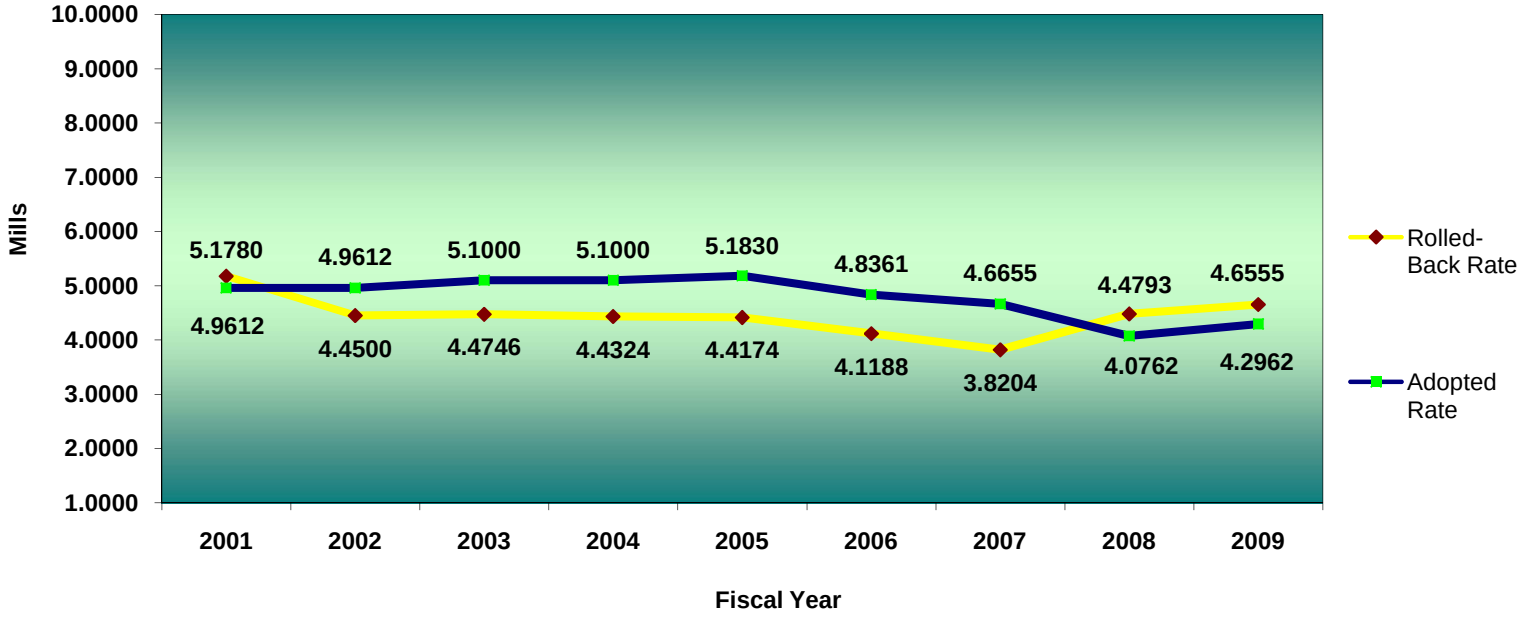
Category Level	Amount	% Allocation
Personal Services	15,746,253	37%
Operating Expenses	7,119,860	17%
Capital Outlay	1,813,859	4%
Debt Service	1,236,666	3%
Other	2,273,185	5%
Subtotal BCC Departments	28,189,823	66%
Non Departmental	14,241,250	34%
Total BCC Funding	42,431,073	

For Constitutional figures see Section 2

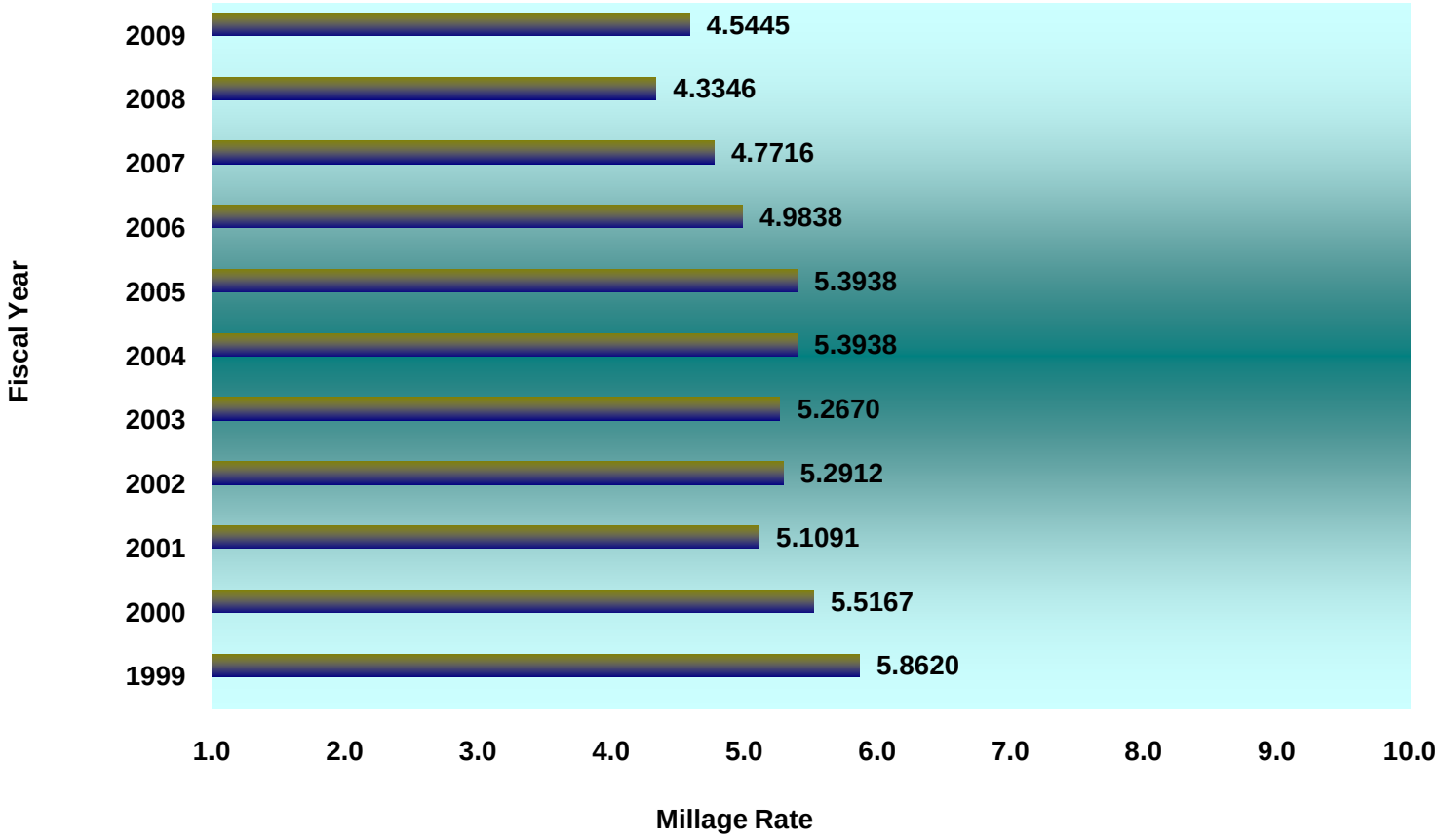
FLAGLER COUNTY HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

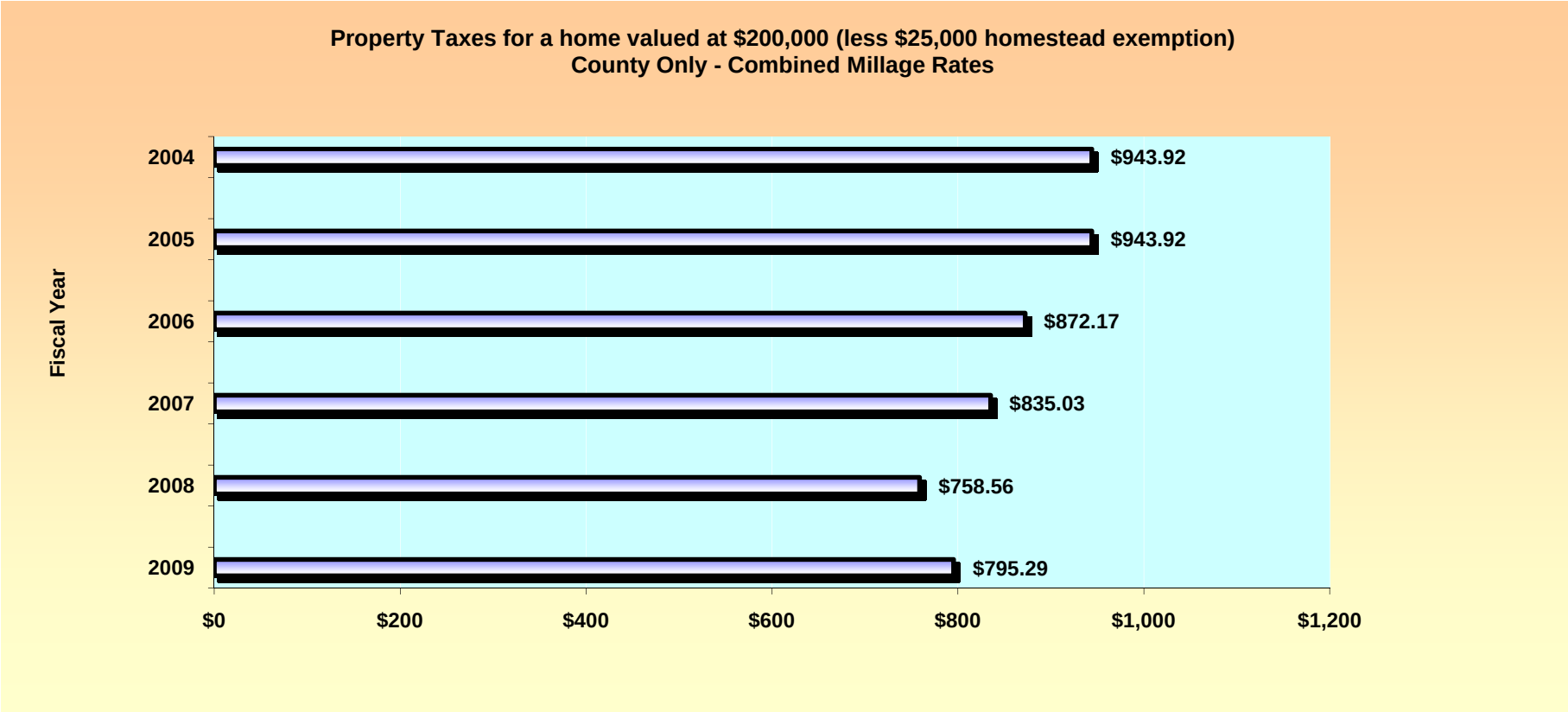
Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	Debt Service Millage Rate	Combined Millage Rate
2001	2,725,414,828	4.9612	0.1479	5.1091
2002	3,174,408,169	4.9612	0.3300	5.2912
2003	3,706,217,429	5.1000	0.1670	5.2670
2004	4,510,537,048	5.1000	0.2938	5.3938
2005	5,737,706,898	5.1830	0.2108	5.3938
2006	7,882,141,066	4.8361	0.1477	4.9838
2007	10,903,361,208	4.6655	0.1061	4.7716
2008	12,184,917,324	4.0762	0.2584	4.3346
2009	11,200,626,942	4.2962	0.2483	4.5445

General Fund Rollback Rate vs. Adopted Rate



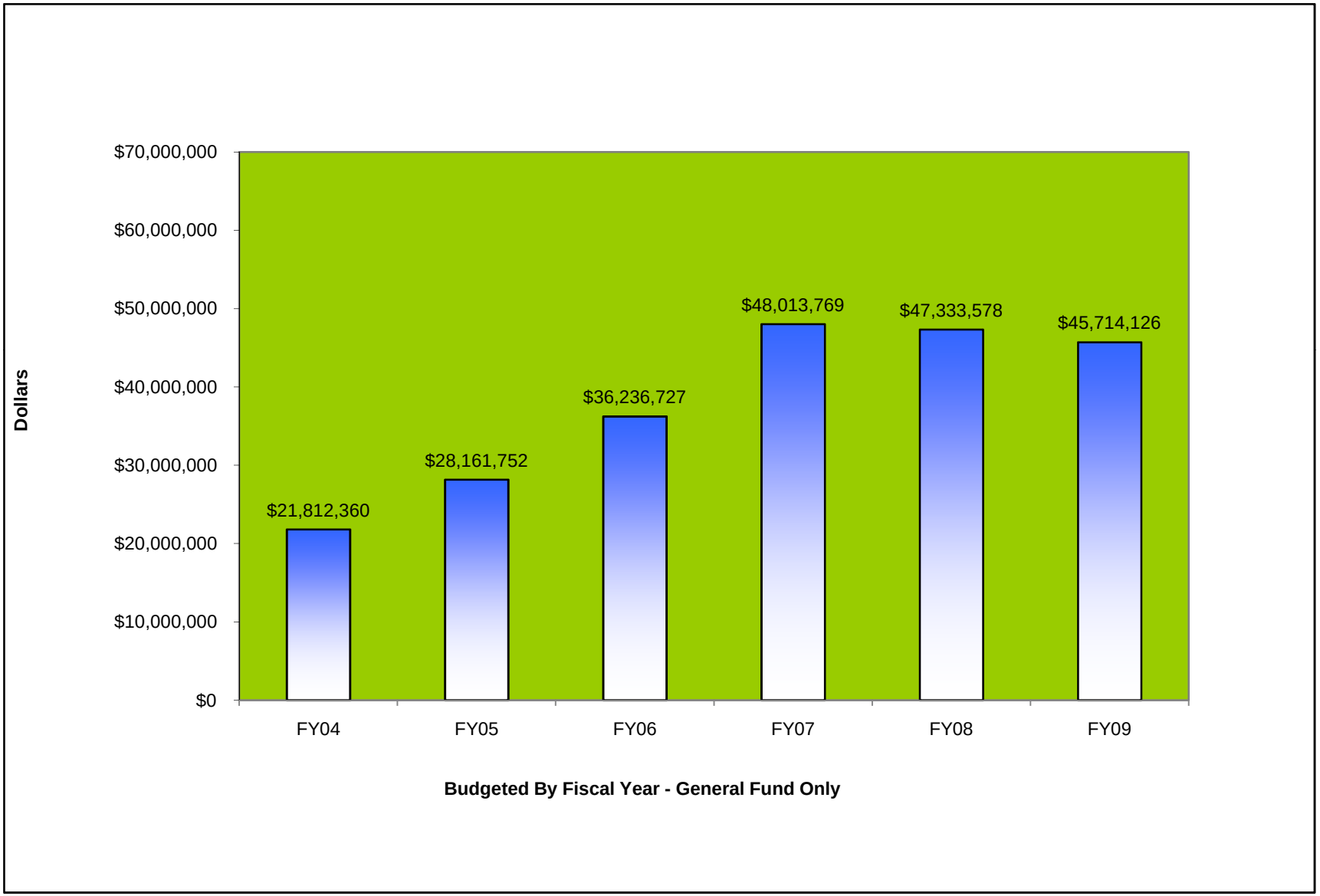
History of Combined Millage Rate





For demonstation purposes only the homestead exemption has remained at $25,000. The additonal exemption for fiscal year 2009 for a total $50,000 exemption would reduce the total taxes to $688.02.

HOW MUCH PROPERTY TAX HAVE WE LEVIED FOR THE GENERAL FUND (LESS 5% STATUTORY REDUCTION)



Flagler County Board of County Commissioners
FY 2008-2009

EXAMPLE OF A HOMEOWNERS TAX BILL

EXAMPLE FOR RESIDENTIAL TAXPAYER IN EACH MUNICIPALITY WITHIN FLAGLER COUNTY						
	Unincorporated	Beverly Beach	Bunnell	Flagler Beach	Marineland	Palm Coast
TOTAL - MUNICIPALITY		2.0456	6.0544	3.0199	1.5797	2.9623
% of Total Tax Bill		14%	33%	19%	11%	19%
TOTAL - COUNTY-WIDE	4.5445	4.5445	4.5445	4.5445	4.5445	4.5445
% of Total Tax Bill	36.4%	31.3%	24.5%	29.3%	32.3%	29.4%
TOTAL - SCHOOL DISTRICT	7.3100	7.3100	7.3100	7.3100	7.3100	7.3100
% of Total Tax Bill	58.6%	50.3%	39.4%	47.2%	52.0%	47.3%
SJRWMD	0.4158	0.4158	0.4158	0.4158	0.4158	0.4158
% of Total Tax Bill	3.3%	2.9%	2.2%	2.7%	3.0%	2.7%
INLAND WATER NAVIGATION	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345
% of Total Tax Bill	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
MOSQUITO CONTROL	0.1730	0.1730	0.1730	0.1730	0.1730	0.1730
% of Total Tax Bill	1.4%	1.2%	0.9%	1.1%	1.2%	1.1%
TOTAL TAX BILL	**12.4778**	**14.5234**	**18.5322**	**15.4977**	**14.0575**	**15.4401**

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.

FY08 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY08 and reflects countywide values as of January 1, 2007.	12,184,917,324
FY09 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for FY09. It reflects an estimate of the countywide value on January 1, 2008 and is used for preliminary revenue estimates.	11,100,000,000
FY09 July 1 Certified Taxable Value	This is a certified report of the January 1, 2008 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	11,200,626,942

Following is a breakout of the increases over the FY08 Final Taxable Value:

Existing Properties	(1,488,161,095)	-12.21%
New Construction	503,870,713	4.14%
Total	(984,290,382)	-8.08%

FY09	This is the value after the completion of adjustments such as Value Adjustment Board hearings. It is official value for FY09 and had not been finalized as of budget adoption.

Flagler County Board of County Commissioners
FY 2008-2009

BUDGET PROFORMAS

The following information is provided for projection purposes only.

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

- Tourist Development Funds
- Transportation Funds
- General Fund

Proforma Assumptions

Revenues:

- Ad Valorem Taxes – Annualized increase in taxable value of 6%
- Sales Taxes – Average 10 years historical growth 1998-2007
- State Shared Revenue – Average 6 years historical growth 2002-2007
- Tourist Development Taxes – Average 8 years historical growth 2000-2007
- Fuel Taxes – Average 6 years historical growth 2002-2007
- All other major revenues based on population growth

Expenditures:

- Personal Services – Annualized based on the following:
    - Annual Market Equity Adjustment (MEA) of 3%
    - Annual average anniversary merit increase for future years 3%
    - The average annual increase in required contributions to Florida Retirement System and employee health care costs will average 2% of total personal services costs annually
- Operating Expenses and Grants and Aids – Annualized increase of 3%
- Debt Service – Annual budget based on debt service of existing bond issues
- Constitutional Officers – An averaged increase based on the assumed increases from the above categories

General Assumptions:

- Except as noted below, all debt service will be paid from the pledged revenue source
- Required amount of pledged revenues will be deposited directly into the debt service funds

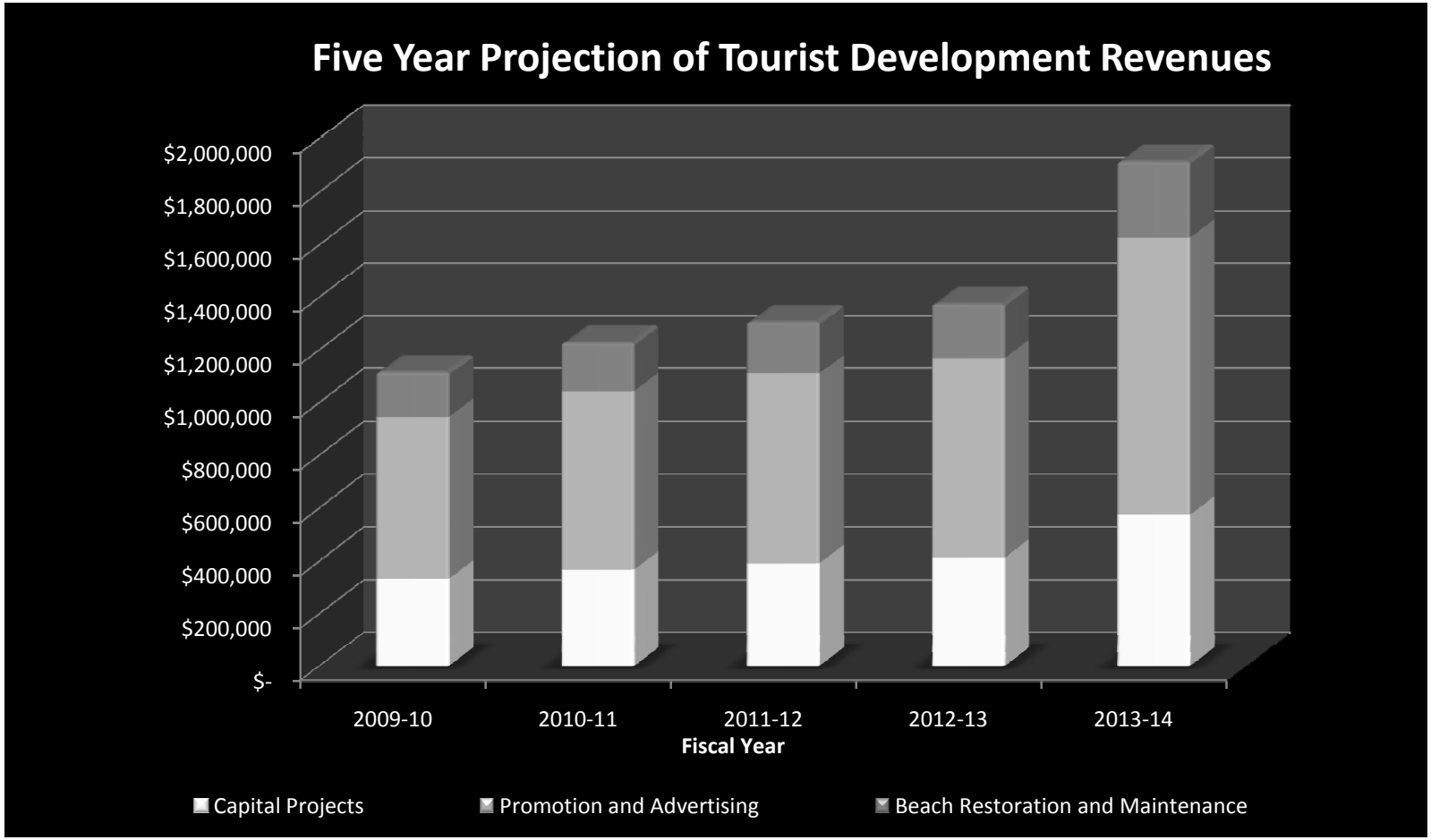
Classification of Revenues and Expenditures

Revenues:
- Taxes
- Licenses and Permits
- Intergovernmental Revenues
- Charges for Services
- Fines and Forfeitures
- Miscellaneous Revenues
- Other Financing Sources

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

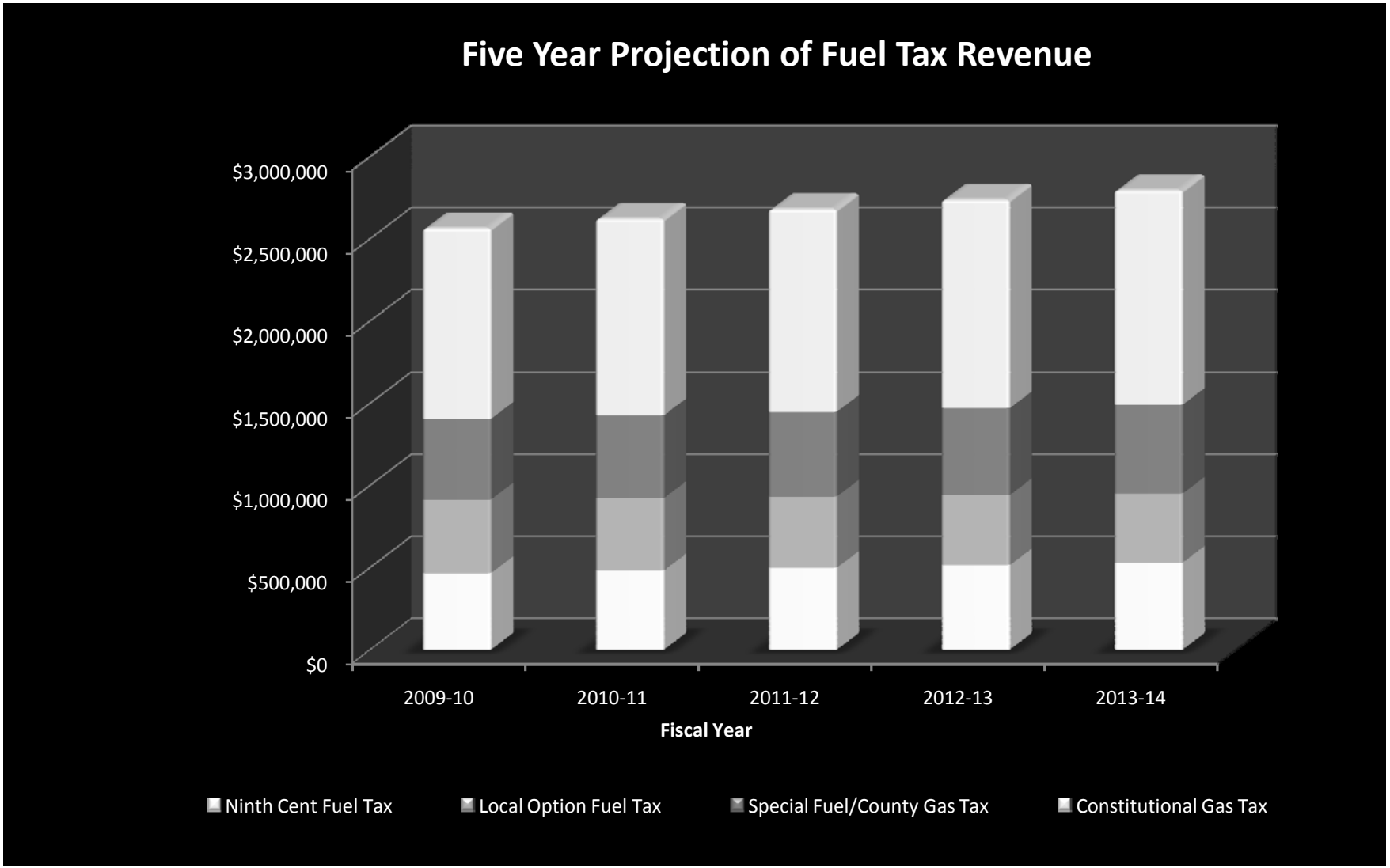
RESORT TAXES

The Resort tax, also known as the Tourist Development Tax, is provided by the levy of a 3% 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 3% tourist development tax have averaged between $850,000 and $900,000 over the last three fiscal years. A five year projection of future revenues based on the last nine year's actual revenues is illustrated below. See Page 5-2 in Section 5-Special Revenue Funds for details regarding the use of these funds.



FUEL TAXES

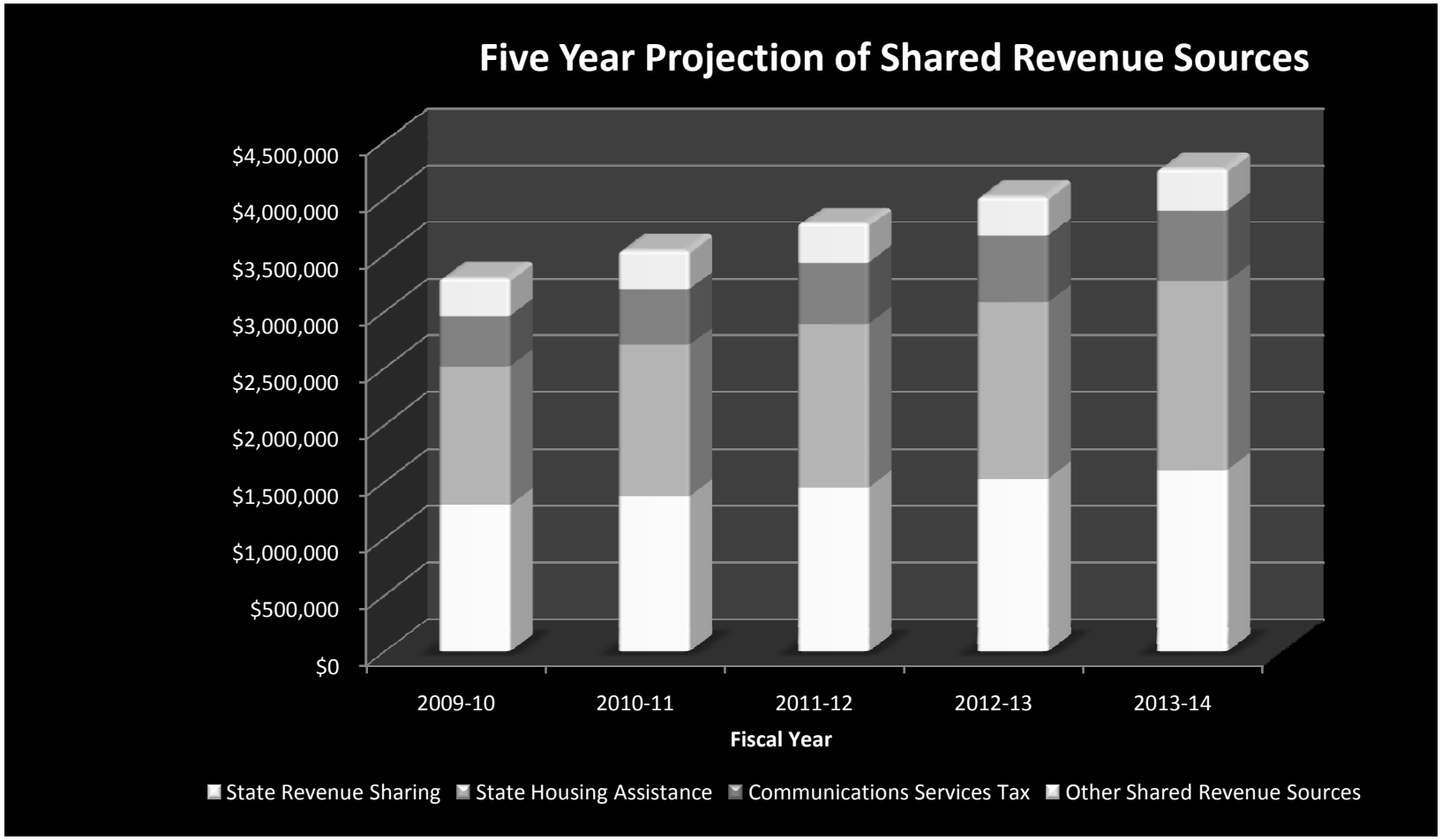
Flagler County consumers pay 10-cents in fuel tax on each gallon of gasoline purchased. The State of Florida distributes the revenue generated from the fuel tax and strictly regulates its use for transportation related expenditures such as construction or maintenance of roads and bridges, and the purchase of rights-of-way. For further details regarding the specific taxes and their use, please refer to Section 4 of this document-Other Operating Funds, page 4-9 through 4-10.



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, State Housing Initiative Program (SHIP) revenues, and Public Safety program revenues to offset county fire/rescue expenses.

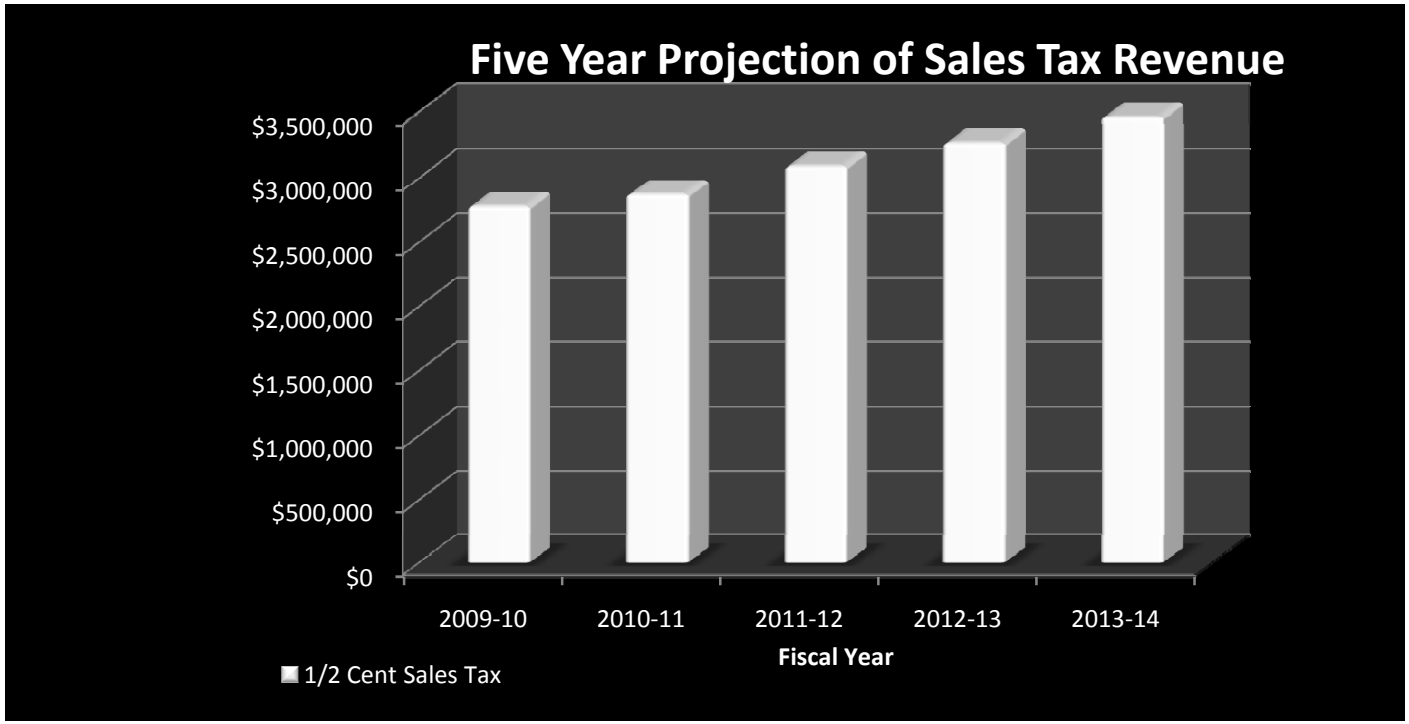
The State's revenue sharing program was designed to help maintain a relative equality of revenue receipts across units of local government. Distribution to eligible counties is based on an allocation formula using county population, unincorporated county population, and county sales tax collection factors.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



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 Option Infrastructure Surtax.

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.



Flagler County Board of County Commissioners
FY 2008-2009

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	FUNDING SOURCE
GENERAL FUND					
BOARD OF COUNTY COMMISSIONERS	5.00	5.00	5.00	5.00	General
COUNTY ADMINISTRATION	6.00	7.00	6.00	6.00	General
COUNTY ATTORNEY	4.00	4.00	4.00	4.00	General
FINANCIAL SERVICES:					
Budget	12.65	5.00	6.00	5.10	General
Purchasing	0.00	5.00	4.00	4.00	General
Information Technology	0.00	5.00	6.00	5.00	General
Grants	0.00	2.65	0.30	0.00	General
Total	**12.65**	**17.65**	**16.30**	**14.10**	
COMMUNITY RESOURCES:					
Human Resources	2.00	4.00	4.00	3.00	General
County Extension Services	7.00	7.00	6.00	6.00	General
Social Services	20.00	20.50	18.50	17.50	General
Veteran's Services	2.00	2.00	2.00	2.00	General
Library Services	19.50	19.50	18.85	18.85	General
Total	**50.50**	**53.00**	**49.35**	**47.35**	
GENERAL SERVICES:					
General Services Administration	0.00	3.00	4.00	6.00	General
Fleet Management	11.00	9.00	5.50	7.00	General
Facilities Management	18.00	24.00	37.00	29.00	General
Public Transportation (previously enterprise fund)	18.50	20.00	21.00	15.50	General/Grant
Recreation Facilities	14.50	15.50	15.50	12.25	General
Bull Creek	0.00	0.00	0.00	0.75	General
Princess Place Preserve	0.00	0.00	0.00	2.50	General
Recreation Services (Carver Gym)	7.00	9.00	9.00	2.00	General
Covered Arena Operations	2.00	1.00	0.00	0.00	General
Total	**71.00**	**81.50**	**92.00**	**75.00**	

Flagler County Board of County Commissioners
FY 2008-2009

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	FUNDING SOURCE
EMERGENCY SERVICES:					
Emergency Services Administration	6.00	8.60	8.60	4.40	General
Emergency Management	3.00	3.00	3.00	3.00	General
Emergency Flight Operations	3.00	3.00	3.00	2.00	General
Fire/Rescue	74.00	80.00	80.00	79.00	General
Total	**86.00**	**94.60**	**94.60**	**88.40**	
TOTAL BOCC GENERAL FUND	**235.15**	**262.75**	**267.25**	**239.85**	
CONSTITUTIONAL OFFICERS					
Clerk of the Court	26.75	33.75	38.00	33.00	General
Property Appraiser [1]	22.00	27.00	31.00	31.00	General
Tax Collector [1]	16.00	22.00	30.00	30.00	General
Sheriff's Office - full time	215.00	249.00	253.00	253.00	General
- part time (full time equivalent)	16.00	28.00	26.00	26.00	
Supervisor of Elections	5.75	6.00	6.00	6.00	General
GUARDIAN AD LITEM	0.50	0.50	0.50	0.50	General
DRUG COURT	0.00	0.00	1.00	0.80	Grant
TOTAL GENERAL FUND CONSTITUTIONAL OFFICERS	**302.00**	**366.25**	**385.50**	**380.30**	
SPECIAL REVENUE FUNDS					
COURT INNOVATIONS	0.00	0.00	0.00	0.20	Judicial Fund
TEEN COURT	1.00	1.00	1.00	1.00	General/Fees
LAW LIBRARY	0.00	0.00	0.15	0.15	Fees
STATE HOUSING INITIATIVE PARTNERSHIP	0.35	0.35	0.70	0.90	Grant/General
TOTAL SPECIAL REVENUE FUNDS	**1.35**	**1.35**	**1.85**	**2.25**	

Flagler County Board of County Commissioners
FY 2008-2009

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	FUNDING SOURCE
ENTERPRISE NON GENERAL FUNDS					
COUNTY TRANSORTATION TRUST PUBLIC WORKS:					
Administration	6.00	3.00	3.00	3.00	Gas Tax
Roadway Maintenance	34.00	27.00	23.00	17.00	Gas Tax
Total	**40.00**	**30.00**	**26.00**	**20.00**	
MUNICIPAL SERVICE FUND:					
Growth Management Administration	7.00	9.50	7.00	5.50	Fees
Planning & Zoning	7.00	9.00	7.00	6.00	Fees
Code Enforcement	2.00	2.00	2.00	2.00	Fees
Building	9.00	9.50	11.00	8.50	Fees
Engineering	10.00	10.50	8.00	5.00	Fees
Total	**35.00**	**40.50**	**35.00**	**27.00**	
AIRPORT	8.00	8.00	9.00	8.00	Enterprise
UTILITIES	2.50	4.00	3.50	2.50	Enterprise
SOLID WASTE	6.00	2.50	2.50	2.50	Enterprise
EMERGENCY COMMUNICATIONS E-911	2.00	1.40	2.40	2.60	Fees
TOTAL ENTERPRISE NON GENERAL FUNDS	**93.50**	**86.40**	**78.40**	**62.60**	
GRAND TOTAL	**632.00**	**716.75**	**733.00**	**685.00**	

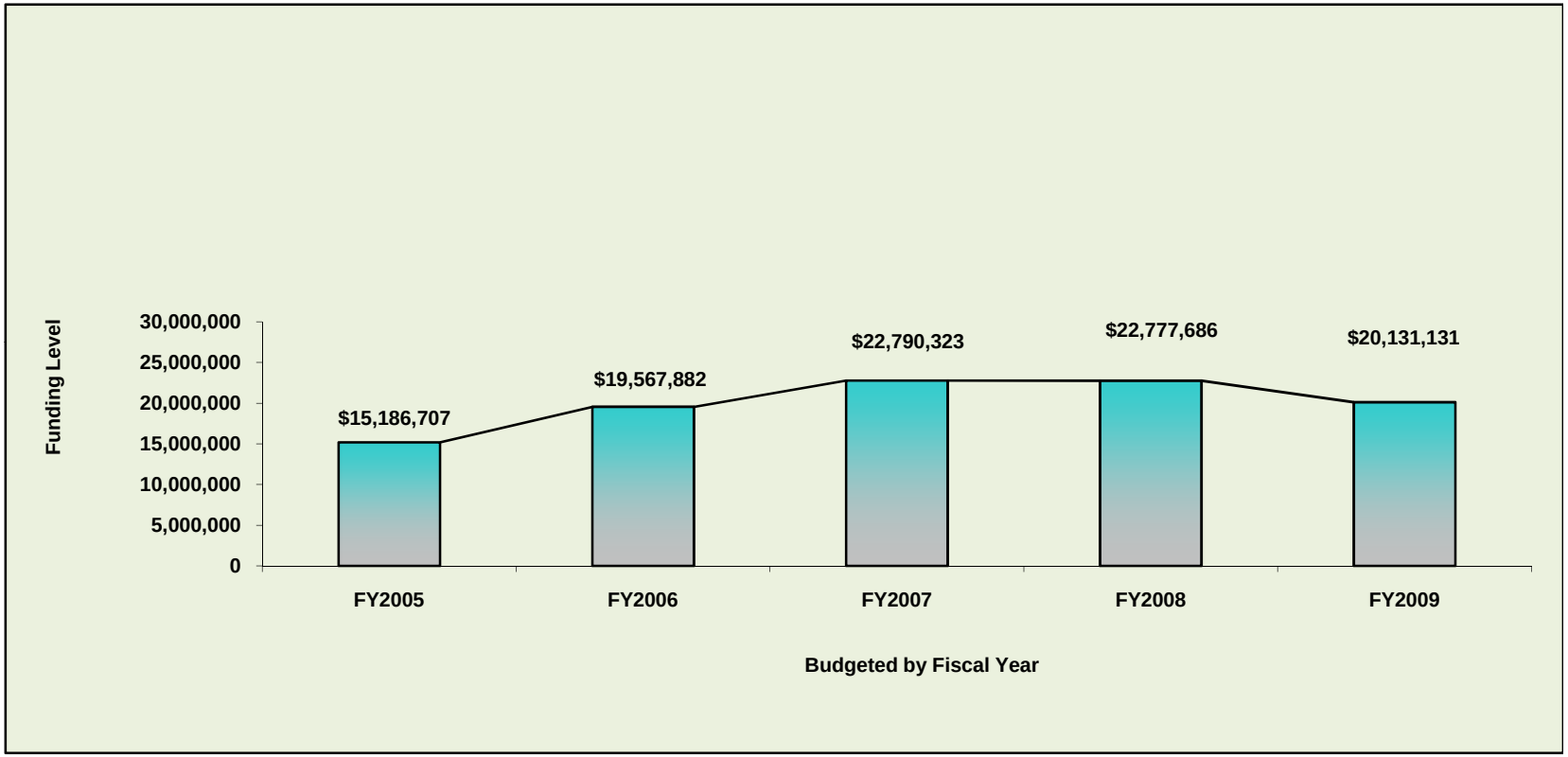
Position Count Summary for BOCC ONLY

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	
General Fund	216.65	242.75	246.25	239.85	
Special Revenue Funds	77.35	72.25	64.25	51.85	
Enterprise Funds	35.00	34.50	36.00	13.00	Public Transportaion went to the General Fund in FY09.
Total BOCC Position Count	329.00	349.50	346.50	304.70	

[1] Restated as requested by Constitutional Officers

Flagler County Board of County Commissioners
FY 2008-2009

APPROPRIATION SUMMARY OF PERSONAL SERVICES BCC ONLY- ALL FUNDS



Flagler County Board of County Commissioners
FY 2008-2009

PERSONAL SERVICES CATEGORY ALL FUNDS - BCC ONLY

FUND DESCRIPTION	SALARY	OTHER WAGES	OVER TIME	FICA	RETIRE MENT	HEALTH INSURANCE	WORKERS COMP	UNEMPL	OTHER F/F COSTS	TOTAL
GENERAL	8,677,539	155,294	1,970,164	823,766	1,550,034	2,132,100	490,984	79,750	17,554	**15,897,185**
COUNTY TRANSP TRUST	804,537	0	4,500	61,892	73,784	186,098	91,304	0	0	**1,222,115**
LAW LIBRARY	5,741	0	0	439	524	1,350	29	0	0	**8,083**
STATE HOUSING INITIATIVES PROGRAM	37,845	0	0	2,895	3,451	8,100	189	0	0	**52,480**
MUNICIPAL SERVICES	978,933	0	5,000	75,271	89,735	166,500	32,026	0	0	**1,347,465**
BUILDING	444,802	0	1,150	34,115	40,671	76,500	22,298	0	0	**619,536**
COURT INNOVATIONS	6,234	0	0	477	569	1,800	31	0	0	**9,111**
TEEN COURT	43,469	0	0	3,325	3,964	9,000	217	0	0	**59,975**
EMERGENCY COMMUNICATIONS E911	101,679	0	0	7,779	9,273	23,400	507	0	0	**142,638**
AIRPORT	314,910	0	26,000	26,080	31,091	81,000	12,573	0	0	**491,654**
SOLID WASTE	90,262	0	0	6,905	8,232	22,500	6,865	0	0	**134,764**
UTILITY	93,512	6,000	2,000	7,766	8,711	22,500	5,636	0	0	**146,125**
	11,599,463	**161,294**	**2,008,814**	**1,050,710**	**1,820,039**	**2,730,848**	**662,659**	**79,750**	**17,554**	**20,131,131**

Personal Services dollars allocated to Health Insurance **13.57%**

Flagler County Board of County Commissioners
FY 2008-2009

POPULATION AND AUTHORIZED POSITION COUNTS

	Budgeted FY 98-99	Budgeted FY 99-00	Budgeted FY 00-01	Budgeted FY 01-02	Budgeted FY 02-03	Budgeted FY 03-04	Budgeted FY 04-05	Budgeted FY 05-06	Budgeted FY 06-07	Budgeted FY 07-08	Budgeted FY 08-09
Population	**43,441**	**45,818**	**49,832**	**53,061**	**56,785**	**61,538**	**69,683**	**78,617**	**89,075**	**93,568**	**93,568**
Number of BOCC Only Employees	**193**	**205**	**202**	**228**	**224**	**253**	**307**	**329**	**349.5**	**346.5**	**304.7**
Employees per capita	**Ratio - 1:221**	**Ratio - 1:220**	**Ratio - 1:244**	**Ratio - 1:231**	**Ratio - 1:251**	**Ratio - 1:241**	**Ratio - 1:227**	**Ratio - 1:240**	**Ratio - 1:254**	**Ratio - 1:268**	**Ratio - 1:309**
Population Change	**n/a**	**5.47%**	**8.76%**	**6.48%**	**7.02%**	**8.37%**	**13.24%**	**12.82%**	**13.30%**	**5.04%**	**5.04%**
Employee Change	**n/a**	**6.29%**	**-1.78%**	**12.76%**	**-1.76%**	**12.98%**	**21.58%**	**7.17%**	**6.23%**	**-0.86%**	**-12.82%**

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.

Flagler County Board of County Commissioners
FY 2008-2009

SUMMARY OF REVENUES AND EXPENDITURES BY FUND/ACTIVITY
Summary Total All Funds

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Revenues				
Ad Valorem Taxes	37,248,848	49,253,274	49,824,819	48,120,133
Other Taxes	4,124,913	4,524,229	6,478,167	5,935,654
Licenses & Permits	1,302,314	720,695	707,459	513,244
Intergovernmental Revenue	13,557,456	11,137,021	21,825,103	18,644,072
Charges for Services	9,932,683	11,054,964	11,004,418	11,264,270
Fines & Forfeitures	1,158,607	968,744	952,969	726,376
Miscellaneous Revenue	18,502,010	16,212,186	14,067,336	10,742,179
Interfund Transfers	6,513,580	7,864,739	1,905,499	1,440,241
Other Sources	703,265	615,258	4,076,462	3,099,622
Excess Fees	2,061,566	2,245,404	1,347,286	1,091,302
Less 5%	0	0	(3,871,674)	(3,747,261)
Cash Carry Forward	0	0	44,098,472	46,595,968
Total Revenues	**95,105,242**	**104,596,514**	**152,416,316**	**144,425,800**
Expenses				
General Government	45,296,193	45,261,918	28,250,910	21,349,207
Public Safety	27,739,929	14,567,416	13,306,089	13,629,375
Physical Environment	2,037,342	3,564,740	13,326,934	8,997,908
Transportation	23,428,618	11,785,332	17,207,599	21,915,645
Economic Environment	2,084,176	2,314,604	3,048,505	4,204,524
Human Services	3,972,373	4,126,684	4,273,226	3,637,306
Cultural/Recreation	6,929,483	4,041,710	9,404,304	6,248,733
Court Related	597,144	2,904,343	1,590,116	1,199,486
Other Non-Operating	44,240	27,810	44,240	68,131
Interfund Transfers	6,513,580	7,868,535	4,540,224	1,440,241
Other Uses	23,939,695	28,677,368	34,267,928	30,198,589
Reserves/Contingency	0	0	23,156,241	31,536,655
Total Expenses	**142,582,773**	**125,140,460**	**152,416,316**	**144,425,800**

Flagler County Board of County Commissioners
FY 2008-2009

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
General Fund (001)				
Revenues				
Ad Valorem Taxes	37,000,012	49,253,274	49,824,819	48,120,133
Other Taxes	0	74,385	0	0
Licenses & Permits	43,120	44,993	42,459	0
Intergovernmental Revenue	7,991,798	3,489,776	3,830,240	3,030,076
Charges for Services	3,510,081	4,359,780	3,377,326	4,504,579
Fines & Forfeitures	120,687	144,243	119,253	111,541
Miscellaneous Revenues	1,926,645	1,769,629	934,079	1,365,464
Interfund Transfers	243,074	3,097,796	11,169	1,000,880
Other Sources	25,000	0	0	158,029
Excess Fees	2,058,119	2,242,910	1,347,286	1,091,302
Less 5%	0	0	(2,856,300)	(2,780,825)
Cash Carry Forward	0	0	9,062,940	12,028,267
Total Revenues	**52,918,536**	**64,476,786**	**65,693,271**	**68,629,446**
Expenses				
General Government	9,797,460	12,734,159	13,553,240	13,987,424
Public Safety	20,854,819	13,058,654	11,620,235	11,598,691
Physical Environment	372,063	430,834	321,028	273,664
Transportation	0	0	0	1,636,934
Economic Environment	257,294	278,803	303,284	1,281,597
Human Services	3,787,540	3,932,045	4,099,710	3,542,883
Cultural/Recreation	6,577,309	3,564,298	3,486,156	3,228,986
Other Uses	17,076,990	22,145,297	24,132,179	23,206,651
Other Non-Operating	44,240	27,810	44,240	68,131
Court Related	416,565	764,666	769,561	701,051
Interfund Transfers	2,714,819	4,379,380	1,566,921	405,100
Reserves/Contingency	0	0	5,796,717	8,698,334
Total Expenses	**61,899,099**	**61,315,946**	**65,693,271**	**68,629,446**
Fines and Forfeitures (Fund 101)				
Revenues				
Miscellaneous Revenues	6,299	3,234	0	0
Total Revenues	**6,299**	**3,234**	**0**	**0**
Expenses				
Total Expenses	**0**	**0**	**0**	**0**

Flagler County Board of County Commissioners
FY 2008-2009

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Public Works (Fund 102)				
Revenues				
Other Taxes	882,006	827,712	805,750	840,909
Intergovernmental Revenue	781,985	746,686	751,617	950,714
Charges for Services	1,718,498	1,091,529	950,490	528,279
Miscellaneous Revenues	54,261	23,850	14,442	5,799
Interfund Transfers	0	0	110,100	0
Less 5%	0	0	(102,811)	(116,284)
Cash Carry Forward	0	0	317,996	450,331
Total Revenues	**3,436,750**	**2,689,777**	**2,847,584**	**2,659,748**
Expenses				
General Government	222,387	142,096	98,856	101,158
Transportation	3,258,306	2,402,685	2,518,192	2,284,193
Interfund Transfers	116,065	58,789	206,492	0
Reserves/Contingency	0	0	24,044	274,397
Total Expenses	**3,596,758**	**2,603,570**	**2,847,584**	**2,659,748**
Legal Aid Fund (Fund 105)				
Revenues				
Fines & Forfeitures	26,118	24,942	24,888	23,972
Miscellaneous Revenues	0	1,200	0	0
Interfund Transfers	27,798	71,872	21,014	0
Less 5%	0	0	(1,244)	(1,198)
Cash Carry Forward	0	0	6,342	45,674
Total Revenues	**53,916**	**98,014**	**51,000**	**68,448**
Expenses				
Human Services	67,212	58,791	51,000	51,000
Reserves/Contingency	0	0	0	17,448
Total Expenses	**67,212**	**58,791**	**51,000**	**68,448**

Flagler County Board of County Commissioners
FY 2008-2009

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Law Enforcement Trust (Fund 106)				
Revenues				
Fines & Forfeitures	67,800	26,764	0	22,000
Miscellaneous Revenues	2,836	3,333	2,400	421
Less 5%	0	0	0	(1,121)
Cash Carry Forward	0	0	66,922	21,056
Total Revenues	**70,636**	**30,097**	**69,322**	**42,356**
Expenses				
Public Safety	50,968	52,385	69,322	42,356
Total Expenses	**50,968**	**52,385**	**69,322**	**42,356**
Law Library (Fund 107)				
Revenues				
Fines & Forfeitures	26,164	24,894	22,091	17,795
Miscellaneous Revenues	305	2,541	342	380
Less 5%	0	0	(1,105)	(908)
Cash Carry Forward	0	0	8,590	12,634
Total Revenues	**26,469**	**27,435**	**29,918**	**29,901**
Expenses				
Court Related	21,562	12,750	29,918	29,901
Total Expenses	**21,562**	**12,750**	**29,918**	**29,901**
Court Facilities (Fund 108)				
Revenues				
Fines & Forfeitures	177,735	202,656	133,068	165,000
Miscellaneous Revenues	12,417	21,894	3,760	11,792
Less 5%	0	0	(6,841)	(8,840)
Cash Carry Forward	0	0	117,763	393,081
Total Revenues	**190,152**	**224,550**	**247,750**	**561,033**
Expenses				
Court Related	34,049	294,612	60,230	61,015
Reserves/Contingency	0	0	187,520	500,018
Total Expenses	**34,049**	**294,612**	**247,750**	**561,033**

Flagler County Board of County Commissioners
FY 2008-2009

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Tourist Development Capital Projects (Fund 109)				
Revenues				
Other Taxes	231,062	266,961	246,165	244,618
Miscellaneous Revenues	31,416	43,159	38,251	24,878
Less 5%	0	0	(14,221)	(13,474)
Cash Carry Forward	0	0	956,264	1,078,017
Total Revenues	**262,478**	**310,120**	**1,226,459**	**1,334,039**
Expenses				
Cultural/Recreation	93,545	14,315	1,226,459	1,334,039
Interfund Transfers	50,000	0	0	0
Total Expenses	**143,545**	**14,315**	**1,226,459**	**1,334,039**
Tourist Development Promotions & Advertising (Fund 110)				
Revenues				
Other Taxes	423,613	489,429	451,304	448,466
Miscellaneous Revenues	26,122	34,455	23,207	18,519
Less 5%	0	0	(23,725)	(23,349)
Cash Carry Forward	0	0	580,175	654,760
Total Revenues	**449,735**	**523,884**	**1,030,961**	**1,098,396**
Expenses				
Economic Environment	284,482	412,409	1,030,961	1,098,396
Total Expenses	**284,482**	**412,409**	**1,030,961**	**1,098,396**
Tourist Development Beach Restoration (Fund 111)				
Revenues				
Other Taxes	115,531	133,481	123,082	122,309
Intergovernmental Revenue	40,000	0	0	0
Miscellaneous Revenues	22,783	34,623	27,993	19,585
Less 5%	0	0	(7,553)	(7,094)
Cash Carry Forward	0	0	699,848	670,158
Total Revenues	**178,314**	**168,104**	**843,370**	**804,958**
Expenses				
Physical Environment	4,800	269	843,370	804,958
Cultural/Recreation	50,647	32,594	0	0
Total Expenses	**55,447**	**32,863**	**843,370**	**804,958**

Flagler County Board of County Commissioners
FY 2008-2009

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Constitutional Gas Tax (Fund 112)				
Revenues				
Intergovernmental Revenue	1,004,661	2,067,592	6,406,198	5,737,325
Miscellaneous Revenues	222,525	558,780	75,000	32,239
Less 5%	0	0	(49,819)	(35,398)
Cash Carry Forward	0	0	7,585,877	1,897,529
Total Revenues	**1,227,186**	**2,626,372**	**14,017,256**	**7,631,695**
Expenses				
General Government	254,807	291,681	6,304,876	0
Transportation	845,525	1,881,043	6,054,280	6,347,231
Cultural/Recreation	18,903	19,512	1,548,000	0
Interfund Transfers	0	0	110,100	0
Reserves/Contingency	0	0	0	1,284,464
Total Expenses	**1,119,235**	**2,192,236**	**14,017,256**	**7,631,695**
Countywide Road Damage (Fund 115)				
Revenues				
Miscellaneous Revenues	414	489	0	0
Total Revenues	**414**	**489**	**0**	**0**
Expenses				
Total Expenses	**0**	**0**	**0**	**0**
Environmentally Sensitive Lands (Fund 117)				
Revenues				
Miscellaneous Revenues	312,708	308,725	50,000	25,000
Less 5%	0	0	(2,500)	(1,250)
Cash Carry Forward	0	0	3,943,745	2,108,027
Total Revenues	**312,708**	**308,725**	**3,991,245**	**2,131,777**
Expenses				
Physical Environment	8,664	1,233,623	3,991,245	2,131,777
Total Expenses	**8,664**	**1,233,623**	**3,991,245**	**2,131,777**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Utility Regulatory Authority (Fund 120)				
Revenues				
Miscellaneous Revenues	1,617	1,242	1,200	1,000
Less 5%	0	0	(60)	(50)
Cash Carry Forward	0	0	18,036	14,491
Total Revenues	**1,617**	**1,242**	**19,176**	**15,441**
Expenses				
Physical Environment	3,237	6,778	7,785	960
Reserves/Contingency	0	0	11,391	14,481
Total Expenses	**3,237**	**6,778**	**19,176**	**15,441**
Government Services Building Administration (Fund 125)				
Revenues				
Miscellaneous Revenues	0	149,839	396,214	0
Interfund Transfers	0	416,957	511,599	0
Total Revenues	**0**	**566,796**	**907,813**	**0**
Expenses				
General Government	0	504,982	907,813	0
Total Expenses	**0**	**504,982**	**907,813**	**0**
Transportation Impact Fee East- Old (Fund 130)				
Revenues				
Intergovernmental Revenue	952,805	0	0	0
Miscellaneous Revenues	176,836	9,040	15,440	0
Interfund Transfers	0	241,817	0	0
Less 5%	0	0	(772)	0
Cash Carry Forward	0	0	343,129	345,373
Total Revenues	**1,129,641**	**250,857**	**357,797**	**345,373**
Expenses				
Transportation	7,184,931	125,686	0	0
Reserves/Contingency	0	0	357,797	345,373
Total Expenses	**7,184,931**	**125,686**	**357,797**	**345,373**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Transportation Impact Fee West (Fund 131)				
Revenues				
Miscellaneous Revenues	115,114	60,220	61,278	108,036
Less 5%	0	0	(3,063)	(5,401)
Cash Carry Forward	0	0	(57,215)	18,760
Total Revenues	**115,114**	**60,220**	**1,000**	**121,395**
Expenses				
Transportation	350,980	12,092	1,000	0
Reserves/Contingency	0	0	0	121,395
Total Expenses	**350,980**	**12,092**	**1,000**	**121,395**
Parks Impact Fee Zone 1 (Fund 132)				
Revenues				
Intergovernmental Revenue	0	0	887,749	415,486
Miscellaneous Revenues	68,216	39,160	90,138	59,828
Less 5%	0	0	(1,814)	(2,991)
Cash Carry Forward	0	0	363,892	385,852
Total Revenues	**68,216**	**39,160**	**1,339,965**	**858,175**
Expenses				
Cultural/Recreation	24,533	40,072	1,172,016	695,470
Reserves/Contingency	0	0	167,949	162,705
Total Expenses	**24,533**	**40,072**	**1,339,965**	**858,175**
Parks Impact Fee Zone 2 (Fund 133)				
Revenues				
Miscellaneous Revenues	18,209	6,225	9,784	3,437
Less 5%	0	0	(489)	(172)
Cash Carry Forward	0	0	7,757	9,681
Total Revenues	**18,209**	**6,225**	**17,052**	**12,946**
Expenses				
Cultural/Recreation	49,533	90,091	282	0
Reserves/Contingency	0	0	16,770	12,946
Total Expenses	**49,533**	**90,091**	**17,052**	**12,946**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Parks Impact Fee Zone 3 (Fund 134)				
Revenues				
Miscellaneous Revenues	12,882	5,687	13,973	1,709
Less 5%	0	0	(699)	(85)
Cash Carry Forward	0	0	7,518	18,087
Total Revenues	**12,882**	**5,687**	**20,792**	**19,711**
Expenses				
Cultural/Recreation	16,908	110,253	20,792	0
Reserves/Contingency	0	0	0	19,711
Total Expenses	**16,908**	**110,253**	**20,792**	**19,711**
Parks Impact Fee Zone 4 (Fund 135)				
Revenues				
Miscellaneous Revenues	15,371	11,366	7,545	5,706
Less 5%	0	0	(377)	(286)
Cash Carry Forward	0	0	56,175	22,831
Total Revenues	**15,371**	**11,366**	**63,343**	**28,251**
Expenses				
Cultural/Recreation	419	277	40,202	137
Reserves/Contingency	0	0	23,141	28,114
Total Expenses	**419**	**277**	**63,343**	**28,251**
Transportation Impact Fee Palm Coast (Fund 136)				
Revenues				
Intergovernmental Revenue	0	1,312,500	2,634,725	0
Miscellaneous Revenues	136,167	49,965	0	0
Cash Carry Forward	0	0	9,981	0
Total Revenues	**136,167**	**1,362,465**	**2,644,706**	**0**
Expenses				
Transportation	4,135,318	113,065	0	0
Interfund Transfers	0	0	2,634,725	0
Reserves/Contingency	0	0	9,981	0
Total Expenses	**4,135,318**	**113,065**	**2,644,706**	**0**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Transportation Impact Fee New East (Fund 137)				
Revenues				
Intergovernmental Revenue	0	0	2,615,275	259,800
Miscellaneous Revenues	1,460,463	451,686	426,714	456,103
Less 5%	0	0	(21,336)	(22,805)
Cash Carry Forward	0	0	4,772	2,550,738
Total Revenues	**1,460,463**	**451,686**	**3,025,425**	**3,243,836**
Expenses				
Transportation	1,900,443	1,642,456	3,025,425	3,243,836
Interfund Transfers	0	241,817	0	0
Total Expenses	**1,900,443**	**1,884,273**	**3,025,425**	**3,243,836**
Economic Development (Fund 141)				
Revenues				
Miscellaneous Revenues	35,329	47,548	23,400	29,509
Less 5%	0	0	(1,170)	(1,475)
Cash Carry Forward	0	0	691,090	983,549
Total Revenues	**35,329**	**47,548**	**713,320**	**1,011,583**
Expenses				
Economic Environment	22,500	29,158	504,537	821,425
Reserves/Contingency	0	0	208,783	190,158
Total Expenses	**22,500**	**29,158**	**713,320**	**1,011,583**
CDBG-Economic Development (Fund 142)				
Revenues				
Intergovernmental Revenue	462,873	3,687	0	0
Total Revenues	**462,873**	**3,687**	**0**	**0**
Expenses				
Economic Environment	462,873	3,687	0	0
Total Expenses	**462,873**	**3,687**	**0**	**0**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
SHIP Program (Fund 143)				
Revenues				
Intergovernmental Revenue	862,111	743,082	813,493	831,789
Miscellaneous Revenues	186,179	120,840	110,000	953
Cash Carry Forward	0	0	286,230	170,364
Total Revenues	**1,048,290**	**863,922**	**1,209,723**	**1,003,106**
Expenses				
Economic Environment	1,048,291	1,063,186	1,209,723	1,003,106
Total Expenses	**1,048,291**	**1,063,186**	**1,209,723**	**1,003,106**
Old Kings Road Landfill (Fund 145)				
Revenues				
Miscellaneous Revenues	36,757	36,855	33,400	30,500
Less 5%	0	0	(1,670)	(1,525)
Cash Carry Forward	0	0	673,764	660,338
Total Revenues	**36,757**	**36,855**	**705,494**	**689,313**
Expenses				
Physical Environment	156,584	52,769	87,984	74,700
Interfund Transfers	15,923	0	0	0
Reserves/Contingency	0	0	617,510	614,613
Total Expenses	**172,507**	**52,769**	**705,494**	**689,313**
Construction & Demolition Debris Landfill (Fund 146)				
Revenues				
Miscellaneous Revenues	38,363	44,185	38,000	32,000
Less 5%	0	0	(1,900)	(1,600)
Cash Carry Forward	0	0	899,210	908,863
Total Revenues	**38,363**	**44,185**	**935,310**	**939,263**
Expenses				
Physical Environment	0	13,971	49,751	50,500
Interfund Transfers	90,167	0	0	0
Reserves/Contingency	0	0	885,559	888,763
Total Expenses	**90,167**	**13,971**	**935,310**	**939,263**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Bunnell Landfill (Fund 148)				
Revenues				
Miscellaneous Revenues	17,664	19,700	16,500	12,000
Less 5%	0	0	(825)	(600)
Cash Carry Forward	0	0	363,542	360,185
Total Revenues	**17,664**	**19,700**	**379,217**	**371,585**
Expenses				
Physical Environment	28,480	29,593	51,800	57,200
Interfund Transfers	14,153	0	0	0
Reserves/Contingency	0	0	327,417	314,385
Total Expenses	**42,633**	**29,593**	**379,217**	**371,585**
CDBG-ED Florida Rock (Fund 150)				
Revenues				
Intergovernmental Revenue	8,737	523,204	0	0
Total Revenues	**8,737**	**523,204**	**0**	**0**
Expenses				
Economic Environment	8,736	523,203	0	0
Total Expenses	**8,736**	**523,203**	**0**	**0**
Bimini Gardens MSTU (Fund 175)				
Revenues				
Miscellaneous Revenues	6,432	6,342	6,053	6,131
Less 5%	0	0	(303)	(307)
Cash Carry Forward	0	0	3,698	8,216
Total Revenues	**6,432**	**6,342**	**9,448**	**14,040**
Expenses				
General Government	177	177	185	14,040
Transportation	10,893	6,168	9,263	0
Total Expenses	**11,070**	**6,345**	**9,448**	**14,040**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Colbert Lane Settlement (Fund 176)				
Revenues				
Miscellaneous Revenues	2,580	3,070	0	0
Total Revenues	**2,580**	**3,070**	**0**	**0**
Expenses				
Total Expenses	**0**	**0**	**0**	**0**
Espanola Special Assessment (Fund 177)				
Revenues				
Intergovernmental Revenue	5,865	7,910	9,250	8,750
Miscellaneous Revenues	1,526	1,557	1,404	1,575
Less 5%	0	0	(69)	(79)
Cash Carry Forward	0	0	14,233	7,968
Total Revenues	**7,391**	**9,467**	**24,818**	**18,214**
Expenses				
Human Services	5,891	8,113	24,818	18,214
Total Expenses	**5,891**	**8,113**	**24,818**	**18,214**
Rima Ridge Special Assessment (Fund 178)				
Revenues				
Intergovernmental Revenue	6,123	7,976	9,250	8,750
Miscellaneous Revenues	2,833	2,830	2,524	2,823
Less 5%	0	0	(126)	(141)
Cash Carry Forward	0	0	41,458	13,777
Total Revenues	**8,956**	**10,806**	**53,106**	**25,209**
Expenses				
Human Services	6,170	8,241	53,106	25,209
Total Expenses	**6,170**	**8,241**	**53,106**	**25,209**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Municipal Services (Fund 180)				
Revenues				
Other Taxes	248,836	0	0	0
Licenses & Permits	53,850	27,755	20,000	10,000
Intergovernmental Revenue	133,317	1,037,873	485,933	707,394
Charges for Services	1,445,177	1,000,974	978,500	654,642
Fines & Forfeitures	908	428	0	21,000
Miscellaneous Revenues	54,827	39,954	16,323	8,656
Other Sources	10,000	0	0	0
Less 5%	0	0	(79,377)	(70,085)
Cash Carry Forward	0	0	598,972	429,436
Total Revenues	**1,946,915**	**2,106,984**	**2,020,351**	**1,761,043**
Expenses				
General Government	953,834	1,024,275	1,093,278	955,680
Public Safety	42,194	131,846	147,415	145,614
Physical Environment	0	0	0	24,264
Transportation	715,391	703,659	671,520	462,637
Human Services	105,560	119,494	44,592	0
Interfund Transfers	1,191,049	151,003	0	0
Reserves/Contingency	0	0	63,546	172,848
Total Expenses	**3,008,028**	**2,130,277**	**2,020,351**	**1,761,043**
Building Department (Fund 181)				
Revenues				
Licenses & Permits	1,205,344	647,947	645,000	503,244
Charges for Services	25,261	8,112	6,000	0
Fines & Forfeitures	0	0	0	2,500
Miscellaneous Revenues	40,248	74,974	10,750	40,079
Interfund Transfers	1,180,670	145,746	0	0
Less 5%	0	0	(33,088)	(27,291)
Cash Carry Forward	0	0	1,458,896	1,325,982
Total Revenues	**2,451,523**	**876,779**	**2,087,558**	**1,844,514**
Expenses				
Public Safety	977,207	832,647	1,004,727	818,871
Reserves/Contingency	0	0	1,082,831	1,025,643
Total Expenses	**977,207**	**832,647**	**2,087,558**	**1,844,514**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Mediation / Arbitration (Fund 190)				
Revenues				
Miscellaneous Revenues	821	970	0	0
Total Revenues	**821**	**970**	**0**	**0**
Expenses				
Total Expenses	**0**	**0**	**0**	**0**
Court Services (Fund 191)				
Revenues				
Miscellaneous Revenues	2,437	1,836	0	0
Interfund Transfers	0	2,093	0	0
Total Revenues	**2,437**	**3,929**	**0**	**0**
Expenses				
Court Related	5,238	55,353	0	0
Total Expenses	**5,238**	**55,353**	**0**	**0**
Domestic Violence (Fund 192)				
Revenues				
Fines & Forfeitures	1,763	1,531	2,000	900
Miscellaneous Revenues	242	336	125	27
Less 5%	0	0	0	(47)
Cash Carry Forward	0	0	9,044	0
Total Revenues	**2,005**	**1,867**	**11,169**	**880**
Expenses				
Interfund Transfers	0	0	11,169	880
Total Expenses	**0**	**0**	**11,169**	**880**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Alcohol & Drug Abuse Trust Fund (Fund 193)				
Revenues				
Fines & Forfeitures	0	2,286	1,250	2,904
Miscellaneous Revenues	198	222	190	167
Less 5%	0	0	0	(154)
Cash Carry Forward	0	0	3,245	5,581
Total Revenues	**198**	**2,508**	**4,685**	**8,498**
Expenses				
Court Related	0	10	4,685	8,498
Total Expenses	**0**	**10**	**4,685**	**8,498**
Court Innovations /Technology (Fund 194)				
Revenues				
Fines & Forfeitures	610,662	411,792	555,000	247,772
Miscellaneous Revenues	51,798	73,012	10,000	8,229
Less 5%	0	0	(28,250)	(12,800)
Cash Carry Forward	0	0	9,552	274,286
Total Revenues	**662,460**	**484,804**	**546,302**	**517,487**
Expenses				
General Government	224	862	0	1,000
Court Related	56,669	1,712,774	546,302	123,941
Reserves/Contingency	0	0	0	392,546
Total Expenses	**56,893**	**1,713,636**	**546,302**	**517,487**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Juvenile Diversion (Fund 195)				
Revenues				
Fines & Forfeitures	62,579	25,618	28,419	21,600
Miscellaneous Revenues	2,675	4,237	2,086	401
Interfund Transfers	62,276	0	0	0
Less 5%	0	0	(1,052)	(1,100)
Cash Carry Forward	0	0	0	13,360
Total Revenues	**127,530**	**29,855**	**29,453**	**34,261**
Expenses				
Interfund Transfers	0	0	10,817	34,261
Court Related	63,061	(115)	18,636	0
Total Expenses	**63,061**	**(115)**	**29,453**	**34,261**
Crime Prevention Fund (Fund 196)				
Revenues				
Fines & Forfeitures	37,755	35,439	0	32,392
Miscellaneous Revenues	1,941	4,049	0	4,471
Less 5%	0	0	0	(1,843)
Cash Carry Forward	0	0	0	149,061
Total Revenues	**39,696**	**39,488**	**0**	**184,081**
Expenses				
General Government	0	0	0	250
Reserves/Contingency	0	0	0	183,831
Total Expenses	**0**	**0**	**0**	**184,081**
Court Innovations (Fund 197)				
Revenues				
Fines & Forfeitures	25,962	25,257	27,000	21,000
Miscellaneous Revenues	1,201	2,391	2,236	5,146
Interfund Transfers	0	0	10,817	34,261
Less 5%	0	0	(1,462)	(1,307)
Cash Carry Forward	0	0	49,687	171,545
Total Revenues	**27,163**	**27,648**	**88,278**	**230,645**
Expenses				
Court Related	0	0	88,278	207,580
Reserves/Contingency	0	0	0	23,065
Total Expenses	**0**	**0**	**88,278**	**230,645**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Teen Court (Fund 198)				
Revenues				
Fines & Forfeitures	0	42,894	40,000	36,000
Miscellaneous Revenues	0	88	0	600
Interfund Transfers	0	10,598	3,248	12,600
Less 5%	0	0	(2,000)	(1,829)
Cash Carry Forward	0	0	31,258	20,129
Total Revenues	**0**	**53,580**	**72,506**	**67,500**
Expenses				
Court Related	0	64,293	72,506	67,500
Total Expenses	**0**	**64,293**	**72,506**	**67,500**
(ESL) Series 1998 (Fund 203)				
Revenues				
Other Taxes	577,380	567,083	554,940	156,809
Miscellaneous Revenues	29,757	39,983	24,091	1,390
Less 5%	0	0	(28,952)	(7,910)
Cash Carry Forward	0	0	479,505	443,590
Total Revenues	**607,137**	**607,066**	**1,029,584**	**593,879**
Expenses				
General Government	591,157	591,530	590,516	593,879
Reserves/Contingency	0	0	439,068	0
Total Expenses	**591,157**	**591,530**	**1,029,584**	**593,879**
Colbert Lane Special Assessment (Fund 207)				
Revenues				
Miscellaneous Revenues	428,053	419,263	415,395	398,351
Less 5%	0	0	(20,770)	(19,477)
Cash Carry Forward	0	0	11,401	631,670
Total Revenues	**428,053**	**419,263**	**406,026**	**1,010,544**
Expenses				
General Government	428,741	416,467	406,026	397,533
Reserves/Contingency	0	0	0	613,011
Total Expenses	**428,741**	**416,467**	**406,026**	**1,010,544**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Reserve Colbert Lane (Fund 208)				
Revenues				
Miscellaneous Revenues	24,109	28,520	28,445	0
Less 5%	0	0	(1,422)	0
Cash Carry Forward	0	0	586,468	0
Total Revenues	**24,109**	**28,520**	**613,491**	**0**
Expenses				
Reserves/Contingency	0	0	613,491	0
Total Expenses	**0**	**0**	**613,491**	**0**
(ESL) II Series 2005 (Fund 209)				
Revenues				
Other Taxes	550,756	555,409	532,938	583,553
Miscellaneous Revenues	54,369	58,544	29,273	18,200
Less 5%	0	0	(28,111)	(30,088)
Cash Carry Forward	0	0	923,606	830,638
Total Revenues	**605,125**	**613,953**	**1,457,706**	**1,402,303**
Expenses				
General Government	671,506	673,278	674,394	669,844
Reserves/Contingency	0	0	783,312	732,459
Total Expenses	**671,506**	**673,278**	**1,457,706**	**1,402,303**
Capital Construction Sinking, $34,105,000 Bond, Series 2005 (Fund 210)				
Revenues				
Other Taxes	0	1,436,373	1,489,866	1,411,506
Intergovernmental Revenue	0	0	0	1,276,008
Miscellaneous Revenues	134,437	185,428	130,411	94,205
Interfund Transfers	2,559,821	1,328,374	1,031,060	0
Less 5%	0	0	(81,014)	(139,083)
Cash Carry Forward	0	0	4,827,436	4,527,180
Total Revenues	**2,694,258**	**2,950,175**	**7,397,759**	**7,169,816**
Expenses				
General Government	752,316	2,597,909	2,596,470	2,611,402
Reserves/Contingency	0	0	4,801,289	4,558,414
Total Expenses	**752,316**	**2,597,909**	**7,397,759**	**7,169,816**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)				
Revenues				
Other Taxes	0	0	2,070,634	2,040,754
Miscellaneous Revenues	9,895	19,446	18,080	1,245
Interfund Transfers	1,651,856	1,982,578	0	0
Less 5%	0	0	(104,436)	(102,100)
Cash Carry Forward	0	0	13,894	41,004
Total Revenues	**1,661,751**	**2,002,024**	**1,998,172**	**1,980,903**
Expenses				
General Government	1,647,856	1,979,423	1,998,172	1,980,903
Total Expenses	**1,647,856**	**1,979,423**	**1,998,172**	**1,980,903**
Emergency Communications E911 (Fund 302)				
Revenues				
Intergovernmental Revenue	199,144	178,243	200,433	221,953
Miscellaneous Revenues	298,996	320,504	298,005	299,810
Interfund Transfers	4,288	0	0	0
Less 5%	0	0	(24,207)	(26,041)
Cash Carry Forward	0	0	319,529	747,565
Total Revenues	**502,428**	**498,747**	**793,760**	**1,243,287**
Expenses				
Public Safety	396,404	436,281	464,390	1,023,843
Reserves/Contingency	0	0	329,370	219,444
Total Expenses	**396,404**	**436,281**	**793,760**	**1,243,287**
Environmental Sensitive Lands (Fund 303)				
Revenues				
Miscellaneous Revenues	4,604	5,479	5,418	0
Less 5%	0	0	(270)	0
Cash Carry Forward	0	0	111,993	0
Total Revenues	**4,604**	**5,479**	**117,141**	**0**
Expenses				
Physical Environment	0	0	117,141	
Total Expenses	**0**	**0**	**117,141**	**0**

Flagler County Board of County Commissioners
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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Beachfront Parks Capital (Fund 307)				
Revenues				
Intergovernmental Revenue	0	(5,239)	0	25,000
Miscellaneous Revenues	52,426	59,584	64,387	61,074
Less 5%	0	0	(3,219)	(3,054)
Cash Carry Forward	0	0	1,289,260	1,221,482
Total Revenues	**52,426**	**54,345**	**1,350,428**	**1,304,502**
Expenses				
Transportation	0	(3,975)	0	0
Cultural/Recreation	492	25,061	284,011	174,857
Reserves/Contingency	0	0	1,066,417	1,129,645
Total Expenses	**492**	**21,086**	**1,350,428**	**1,304,502**
Beachfront Park Maintenance (Fund 308)				
Revenues				
Miscellaneous Revenues	35,562	39,870	40,703	42,588
Less 5%	0	0	(2,035)	(2,129)
Cash Carry Forward	0	0	814,059	851,765
Total Revenues	**35,562**	**39,870**	**852,727**	**892,224**
Expenses				
General Government	112	439	384	384
Cultural/Recreation	0	0	0	9,769
Reserves/Contingency	0	0	852,343	882,071
Total Expenses	**112**	**439**	**852,727**	**892,224**

Flagler County Board of County Commissioners
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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Major Capital Projects OLD (Fund 309)				
Revenues				
Other Taxes	1,238,153	0	0	0
Charges for Services	25,287	0	0	0
Miscellaneous Revenues	2,169,326	747,362	0	0
Cash Carry Forward	0	0	1,626,386	0
Total Revenues	**3,432,766**	**747,362**	**1,626,386**	**0**
Expenses				
General Government	29,948,271	24,268,090	0	0
Public Safety	5,418,337	55,603	0	0
Cultural/Recreation	97,194	145,237	1,626,386	0
Interfund Transfers	2,254,774	0	0	0
Total Expenses	**37,718,576**	**24,468,930**	**1,626,386**	**0**
Major Capital Projects NEW (Fund 310)				
Revenues				
Intergovernmental Revenue	0	0	0	412,975
Miscellaneous Revenues	0	0	0	100,000
Interfund Transfers	0	0	0	392,500
Total Revenues	**0**	**0**	**0**	**905,475**
Expenses				
Transportation	0	0	0	100,000
Cultural/Recreation	0	0	0	805,475
Total Expenses	**0**	**0**	**0**	**905,475**

Flagler County Board of County Commissioners
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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Airport (Fund 401)				
Revenues				
Intergovernmental Revenue	244,019	331,907	288,134	3,233,292
Charges for Services	2,410,450	2,963,691	3,395,100	3,698,750
Miscellaneous Revenues	1,071,342	124,648	21,554	40,650
Other Sources	0	0	0	1,200,000
Less 5%	0	0	(191,309)	(185,800)
Cash Carry Forward	0	0	666,155	707,516
Total Revenues	**3,725,811**	**3,420,246**	**4,179,634**	**8,694,408**
Expenses				
Physical Environment	0	0	21,000	25,000
Transportation	2,653,223	3,082,681	3,478,233	7,664,814
Economic Environment	0	4,158	0	0
Reserves/Contingency	0	0	680,401	1,004,594
Total Expenses	**2,653,223**	**3,086,839**	**4,179,634**	**8,694,408**
Sanitary Landfill (Fund 402)				
Revenues				
Other Taxes	38,013	13,558	0	0
Intergovernmental Revenue	191,176	191,176	277,316	277,316
Charges for Services	156,586	182	0	39,200
Miscellaneous Revenues	141,123	121,687	60,000	55,000
Interfund Transfers	120,243	0	0	0
Cash Carry Forward	0	0	1,531,765	2,047,473
Total Revenues	**647,141**	**326,603**	**1,869,081**	**2,418,989**
Expenses				
Physical Environment	877,411	190,508	293,194	299,899
Interfund Transfers	66,630	37,546	0	0
Reserves/Contingency	0	0	1,575,887	2,119,090
Total Expenses	**944,041**	**228,054**	**1,869,081**	**2,418,989**

Flagler County Board of County Commissioners
FY 2008-2009

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Public Transportation (fund 403)				
Revenues				
Intergovernmental Revenue	672,842	500,648	440,590	0
Charges for Services	181,229	183,430	198,000	0
Miscellaneous Revenues	35,265	25,391	24,000	0
Interfund Transfers	262,359	179,408	206,492	0
Other Sources	550,765	615,258	496,399	0
Less 5%	0	0	(35,920)	0
Cash Carry Forward	0	0	2,110	0
Total Revenues	**1,702,460**	**1,504,135**	**1,331,671**	**0**
Expenses				
Transportation	1,362,684	1,585,720	1,274,185	0
Reserves/Contingency	0	0	57,486	0
Total Expenses	**1,362,684**	**1,585,720**	**1,331,671**	**0**
Utility (Fund 404)				
Revenues				
Intergovernmental Revenue	0	0	2,174,900	1,247,444
Charges for Services	460,114	477,731	501,137	446,628
Miscellaneous Revenues	173,325	57,353	28,675	25,767
Interfund Transfers	41,000	0	0	0
Other Sources	117,500	0	3,580,063	1,741,593
Less 5%	0	0		
Cash Carry Forward	0	0	524,682	754,680
Total Revenues	**791,939**	**535,084**	**6,809,457**	**4,216,112**
Expenses				
Physical Environment	586,103	626,751	6,266,888	3,853,664
Reserves/Contingency	0	0	542,569	362,448
Total Expenses	**586,103**	**626,751**	**6,809,457**	**4,216,112**

Flagler County Board of County Commissioners
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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Residential Solid Waste Collection (Fund 405)				
Revenues				
Other Taxes	0	87,814	128,488	14,730
Charges for Services	0	969,535	1,597,865	1,392,192
Miscellaneous Revenues	0	22,008	13,069	14,298
Less 5%	0	0	(86,971)	(71,061)
Cash Carry Forward	0	0	(73,259)	514,325
Total Revenues	**0**	**1,079,357**	**1,579,192**	**1,864,484**
Expenses				
Physical Environment	0	979,644	1,275,748	1,401,322
Reserves/Contingency	0	0	303,444	463,162
Total Expenses	**0**	**979,644**	**1,579,192**	**1,864,484**
Health Insurance Fund (Fund 603)				
Revenues				
Miscellaneous Revenues	8,456,382	9,595,812	10,135,749	6,996,238
Interfund Transfers	360,195	387,500	0	0
Cash Carry Forward	0	0	1,181,701	4,961,293
Total Revenues	**8,816,577**	**9,983,312**	**11,317,450**	**11,957,531**
Expenses				
General Government	0	1,266	0	4,300
Other Uses	6,862,705	6,532,071	10,135,749	6,991,938
Interfund Transfers	0	3,000,000	0	1,000,000
Reserves/Contingency	0	0	1,181,701	3,961,293
Total Expenses	**6,862,705**	**9,533,337**	**11,317,450**	**11,957,531**

Flagler County Board of County Commissioners
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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Daytona North Service District (Fund 702)				
Revenues				
Other Taxes	68,399	72,024	75,000	72,000
Fines & Forfeitures	474	0	0	0
Miscellaneous Revenues	275,382	265,966	265,330	270,200
Excess Fees	3,447	2,494	0	0
Less 5%	0	0	(17,017)	(16,804)
Cash Carry Forward	0	0	27,395	87,800
Total Revenues	**347,702**	**340,484**	**350,708**	**413,196**
Expenses				
General Government	27,345	35,284	26,700	31,410
Transportation	1,010,924	234,052	175,501	176,000
Reserves/Contingency	0	0	148,507	205,786
Total Expenses	**1,038,269**	**269,336**	**350,708**	**413,196**

Flagler County Board of County Commissioners
FY 2008-2009

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 08-09
GENERAL FUND (001)		
Reserve for Contingency		300,000
Set aside as Board directs		
Designated for Fund Balance Policy		6,740,000
Transfer from Health Insurance	1,000,000	
Reserve for Fund Balance Policy 2009 addition	1,400,887	
2008 Carry Forward	4,339,113	
Encumbrances		48,000
Allocation to carry forward prior year encumbrances		
Emergency Disaster Response		250,000
Personnel Services Reserves		310,309
Reserve Future Growth (09/30/07 Financial Statement)		309,927
Bay Drive Developer	1,000	
Bulow Plantation DRI	8,075	
Equity Land	7,038	
Fire Rescue Facility - Palm Coast Plantation	240,902	
Fire Rescue - Flagler Polo	12,320	
Grand Haven DRI Amendment	677	
Matanzas Shores	5,709	
Matanzas Shores DRI Amendment	2,694	
Plantation Bay Amendment	9,661	
Reserve for Patrol Car	3,645	
Reserve for Sheriff Repeater Station	652	
River Club 1st Amendment	16,959	
River Club 2nd Amendment	595	
Future Design Costs for Jail Expansion		365,098
Helicopter Reserves		375,000
	General Fund	**8,698,334**

Flagler County Board of County Commissioners
FY 2008-2009

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 08-09
COUNTY TRANSPORTATION TRUST FUND (102)		**274,397**
Personnel Services Reserves	48,222	
Carry Forward Balance for Future Rolling Stock Plan	137,820	
Hammock Dunes DRI Punch List	1,000	
Fairchild Oaks 5 yr bond 2003	69,216	
Hammock on River-Cash Maintenance for Subdivision Improvement	18,139	
LEGAL AID FUND (105)		**17,448**
Reserve for Contingency		
COURT FACILITIES FUND (108)		**500,018**
Reserve for Contingency		
CONSTITUTIONAL GAS TAX (112)		**1,284,464**
Future 5 year Capital Plan Projects		
UTILITY REGULATORY AUTHORITY FUND (120)		**14,481**
Reserve for Contingency		
TRANSPORTATION IMPACT FEE EAST- Old (130)		**345,373**
Reserves Future Growth (09/30/06 Financial Statement)		
Signal - Harborview/Colbert Lane	80,000	
Palm Coast Parkway/Colbert Lane	4,500	
Belle Terre Parkway Widening	158,617	
Signal - Palm Coast Plantation	32,505	
Signal - Waterside Parkway/Colbert Lane	69,751	
TRANSPORTATION IMPACT FEE WEST (131)		**121,395**
Reserve for Future Capital Outlay		
PARK IMPACT FEE ZONE 1 (132)		**162,705**
Reserve for Future Capital Outlay		
PARK IMPACT FEE ZONE 2 (133)		**12,946**
Reserve for Future Capital Outlay		
PARK IMPACT FEE ZONE 3 (134)		**19,711**
Reserve for Future Capital Outlay		

Flagler County Board of County Commissioners
FY 2008-2009

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 08-09
PARK IMPACT FEE ZONE 4 (135)		**28,114**
Reserve for Future Capital Outlay		
ECONOMIC DEVELOPMENT (141)		**190,158**
Reserve for Future Loans "Pre-Closeout"		
OLD KINGS ROAD LANDFILL(145)		**614,613**
Reserve - Long Term Maintenance, Required Escrow		
CONSTRUCTION & DEMOLITION DEBRIS LANDFILL (146)		**888,763**
Reserve - Long Term Maintenance, Required Escrow		
BUNNELL LANDFILL(148)		**314,385**
Reserve - Long Term Maintenance, Required Escrow		
MUNICIPAL SERVICE FUND (180)		**172,848**
Personnel Services Reserves	21,009	
Old Brick Township DRI	151,839	
BUILDING DEPARTMENT FUND (181)		**1,025,643**
Reserve for Contingency	1,006,575	
Personnel Services Reserves	19,068	
COURT INNOVATIONS/ TECHNOLOGY FUND (194)		**392,546**
CRIME PREVENTION FUND (196)		**183,831**
COURT INNOVATIONS FUND (197)		**23,065**
COLBERT LANE SPECIAL ASSESSMENT (207)		**613,011**
ESL II SERIES 2005 (209)		**732,459**
CAPITAL CONSTRUCTION - SINKING FUND (210)		**4,558,414**

Flagler County Board of County Commissioners
FY 2008-2009

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 08-09
EMERGENCY COMMUNICATIONS E911 (302)		**219,444**
Designated for Future Use	143,576	
E-911 Wireless	69,204	
Personnel Services Reserves	6,664	
BEACH FRONT PARK FUND (307)		**1,129,645**
Reserve for Future Capital Outlay		
BEACHFRONT PARK MAINTENANCE (308)		**882,071**
Reserve for Future Capital Outlay		
AIRPORT FUND (401)		**1,004,594**
Personnel Services Reserves	8,233	
Reserve For Future Capital Outlay	996,361	
SOLID WASTE FUND (402)		**2,119,090**
Reserve for Contingency	2,114,157	
Personnel Services Reserves	4,933	
UTILITY (404)		**362,448**
Personnel Services Reserves	3,181	
Reserve for Future Capital Outlay	359,267	
WASTE MANAGEMENT UTILITY FUND (405)		**437,292**
Designated for Future Use	437,292	
HEALTH INSURANCE (603)		**3,961,293**
Designated for Future Use	3,961,293	
DAYTONA NORTH SERVICE DISTRICT FUND (702)		**205,786**
Reserve for Future Capital Outlay		
TOTAL RESERVES - ALL FUNDS		**31,510,785**

Flagler County Board of County Commissioners
FY 2008-2009

INTERFUND TRANSFERS SUMMARY

TRANSFERS T0:	GENERAL FUND	COURT INNOVATIONS	TEEN COURT FUND	NEW MAJOR CAPITAL PROJECT	TOTAL
General Fund			12,600	392,500	405,100
Domestic Violence Trust	880				880
Juvenile Diversion		34,261			34,261
Health Insurance Fund	1,000,000				1,000,000
TOTAL	**1,000,880**	**34,261**	**12,600**	**392,500**	**1,440,241**

General Fund

Teen Court Fund subsidy to the program

New Major Capital Project Fund for:

Grant match for Bull Creek Park improvements $42,500

Styles Creek Bridge repairs $300,000

River To Sea caretakers residence $50,000

Domestic Violence Trust

General Fund subsidy for incarceration costs

Juvenile Diversion

Transfer to Court Innovations

Health Insurance Fund

Transfer to General Fund for prior year's advancements

Flagler County Board of County Commissioners
FY 2008-2009

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/05	CASH CARRY FORWARD 09/30/06	CASH CARRY FORWARD 09/30/07	ESTIMATED CARRY FORWARD 09/30/08
001	**General Fund**	**4,275,033**	**9,459,829**	**12,674,764**	**12,028,267**
SPECIAL REVENUE FUNDS					
101	Fine and Forfeiture	18,572	24,870	28,104	0
102	County Transportation Trust (Public Works)	754,175	594,167	680,379	450,331
105	Legal Aid	24,063	10,767	49,990	45,674
106	Law Enforcement Trust	49,550	69,218	46,930	21,056
107	Law Library	2,337	7,244	21,930	12,634
108	Court Facilities	229,821	385,925	315,862	393,081
109	Tourist Development Tax 50%	677,124	796,058	1,091,863	1,078,017
110	Tourist Development Tax 35%	507,277	672,530	784,005	654,760
111	Tourist Development Tax 15%	480,100	602,967	738,208	670,158
112	Constitutional Gas Tax	7,147,508	7,131,300	7,565,437	1,897,529
115	County Wide Road Damage	9,160	9,574	10,063	0
117	Environmentally Sensitive Lands	6,677,032	6,981,076	6,056,178	2,108,027
120	Utility Regulatory	28,081	26,460	20,925	14,491
130	Transportation Impact Fees East-Old	6,206,743	151,454	276,626	345,373
131	Transportation Impact Fees West	107,120	(128,746)	(80,618)	18,760
132	Park Impact Fees-Zone 1	345,309	388,992	388,079	385,852
133	Park Impact Fees-Zone 2	121,375	90,050	6,184	9,681
134	Park Impact Fees-Zone 3	144,652	140,627	36,060	18,087
135	Park Impact Fees-Zone 4	29,322	44,274	55,363	22,831
136	Transportation Impact Fees Palm Coast	4,675,425	676,274	1,925,674	0
137	Transportation Impact Fees East-New	1,979,693	1,539,713	107,127	2,550,738
141	Economic Development	912,280	925,109	943,499	983,549
143	State Housing Initiatives Partnership	1,156,372	1,156,372	957,109	170,364
145	Old Kings Road Landfill	863,514	727,764	711,850	660,338
146	Construction & Demolition Debris Landfill	924,214	872,410	902,624	908,863
148	Bunnell Landfill	415,850	390,881	380,988	360,185

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/05	CASH CARRY FORWARD 09/30/06	CASH CARRY FORWARD 09/30/07	ESTIMATED CARRY FORWARD 09/30/08
SPECIAL REVENUE FUNDS (continued)					
175	Bimini Gardens MSTU	16,083	11,516	11,568	8,216
176	Colbert Lane Settlement	57,135	59,715	62,785	0
177	Espanola Special Assessment	4,461	14,186	7,344	7,968
178	Rima Ridge Special Assessment	7,016	33,998	12,419	13,777
180	Municipal Services	1,982,511	921,397	898,105	429,436
181	Building Department	(99)	1,474,207	1,518,339	1,325,982
190	Mediation/Arbitration	18,180	19,001	19,971	0
191	Court Services	54,228	51,427	(28)	0
192	Domestic Violence	5,101	7,106	8,973	0
193	Alcohol & Drug Abuse Trust	4,375	4,573	7,071	5,581
194	Court Innovations/Technology	829,160	1,434,727	205,895	274,286
195	Juvenile Diversion	18,708	83,173	113,142	13,360
196	Crime Prevention	33,306	73,002	112,490	149,061
197	Court Innovations	21,296	63,196	76,107	171,545
198	Teen Court	0	12,035	(11,038)	20,129
302	Emergency Communications E911	209,553	315,576	378,043	747,565
702	Daytona North Service District	684,868	(5,984)	65,164	87,800
	Total Special Revenue Funds	**38,432,551**	**28,860,181**	**27,506,789**	**17,035,085**
DEBT SERVICE FUNDS					
203	ESL II Series 1998	468,060	485,246	500,781	443,590
207	Colbert Lane-Special Assessment	23,765	28,261	34,956	631,670
208	Reserve Colbert Lane	533,914	558,023	586,543	0
209	Environmentally Sensitive Lands II	1,092,728	1,027,499	968,172	830,638
210	Capital Construction Sinking	2,512,312	4,454,255	4,806,521	4,527,180
211	Judicial Center Bond Sinking	0	13,895	36,496	41,004
	Total Debt Service Funds	**4,630,779**	**6,567,179**	**6,933,469**	**6,474,082**

Flagler County Board of County Commissioners
FY 2008-2009

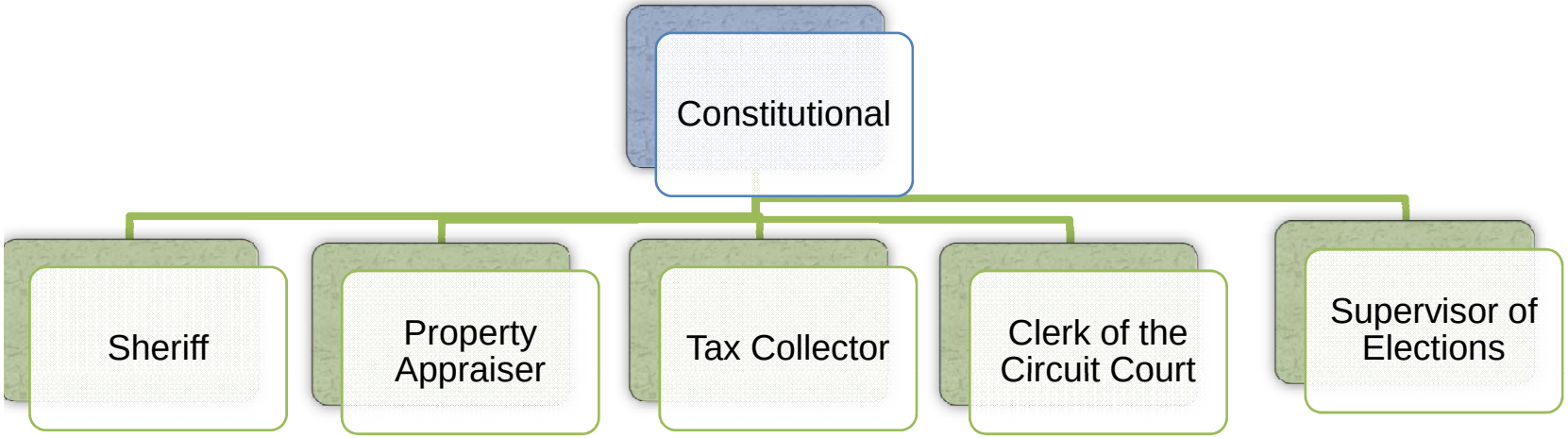
FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/05	CASH CARRY FORWARD 09/30/06	CASH CARRY FORWARD 09/30/07	ESTIMATED CARRY FORWARD 09/30/08
CAPITAL PROJECT FUNDS					
303	Environmentally Sensitive Lands	101,971	106,575	112,054	0
307	Beachfront Park	1,214,298	1,266,232	1,299,489	1,221,482
308	Beachfront Park Maintenance	745,917	781,366	820,799	851,765
309	Major Capital Project-Old	60,488,345	26,202,534	2,480,967	0
	Total Capital Project Funds	**62,550,531**	**28,356,707**	**4,713,309**	**2,073,247**
ENTERPRISE FUNDS					
401	Airport	6,871,467	350,880	624,880	707,516
402	Solid Waste	2,381,556	1,560,596	1,987,473	2,047,473
403	Public Transportation	294,096	79,170	147,841	0
404	Utilities	191,044	(1,156,824)	695,541	754,680
405	Residential Solid Waste Collection	0	0	72,179	514,325
	Total Enterprise Funds	**9,738,163**	**833,822**	**3,527,914**	**4,023,994**
INTERNAL SERVICE FUND					
603	Health Insurance	(133,057)	1,820,814	3,744,250	4,961,293
	Total Internal Service Fund	**(133,057)**	**1,820,814**	**3,744,250**	**4,961,293**
	TOTAL	**119,494,000**	**75,898,532**	**59,100,495**	**46,595,968**

Flagler County Board of County Commissioners
FY 2008-2009

APPROPRIATION SUMMARY-CONSTITUTIONAL AND JUDICIAL

DEPARTMENT	BUDGET FY 08	BUDGET FY 09	% CHANGE	POSITIONS FY 08	POSITIONS FY 09	
Sheriff	20,415,692	19,529,340	-4.3%	253.00	253.00	Full
				26.00	26.00	Part
Property Appraiser	2,385,878	2,349,313	-1.5%	31.00	31.00	
Tax Collector	2,874,418	2,715,387	-5.5%	30.00	30.00	
Clerk of the Circuit Court	761,000	761,000	0.0%	38.00	33.00	
Supervisor of Elections	617,969	615,358	-0.4%	6.00	6.00	
Circuit Court	8,500	19,000	123.5%			
Court Expenses	13,000	3,500	-73.1%			
Guardian Ad Litem	64,888	58,277	-10.2%	0.50	0.50	
Court Reporter	1,800	3,700	105.6%			
County Court	6,000	5,900	-1.7%			
State Attorney	34,156	28,850	-15.5%			
Public Defender	10,200	9,060	-11.2%			
Drug Court Grant	113,472	99,688	-12.1%	1.00	0.80	
Total	**27,306,973**	**26,198,373**		**385.50**	**380.30**	

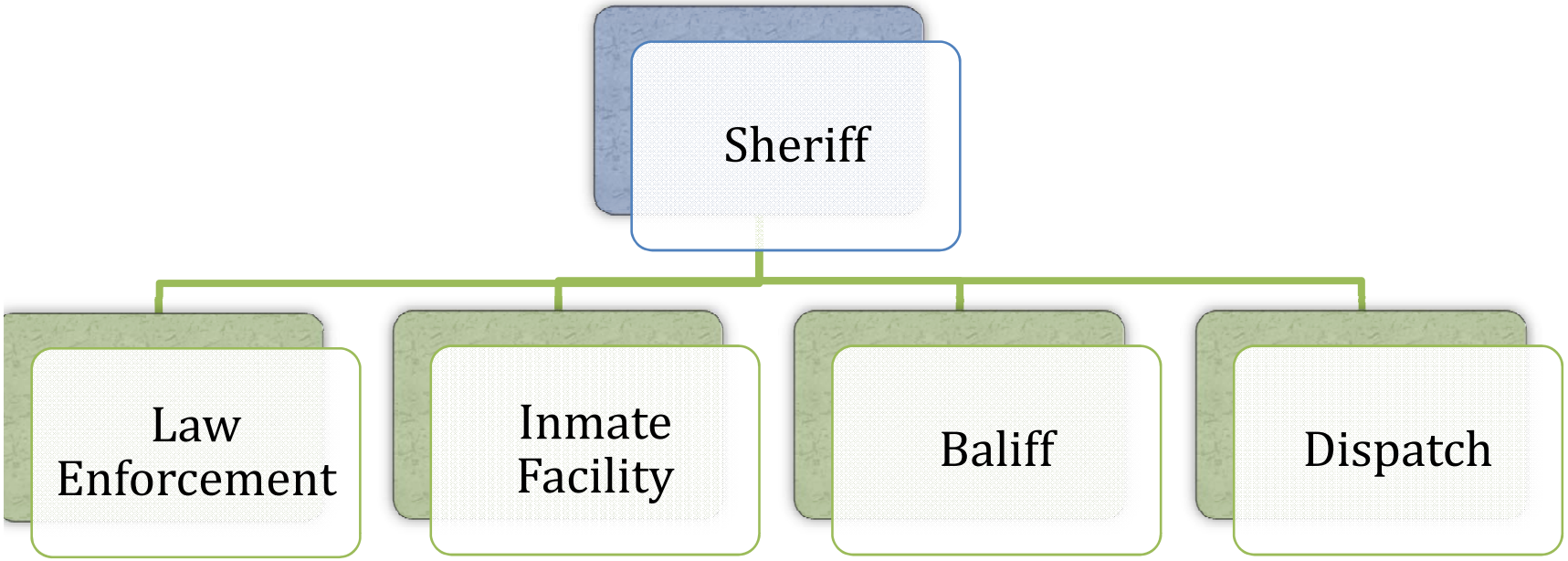

Constitutional
Sheriff
Property Appraiser
Tax Collector
Clerk of the Circuit Court
Supervisor of Elections

CONSTITUTIONAL - SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
General Fund - BOCC	19,493,806	24,644,323	25,584,594	24,578,216	(1,006,378)
Excess Fees	1,347,286	1,623,922	1,347,286	1,091,302	(255,984)
Domestic Violence Trust	0	0	11,169	880	(10,289)
Sheriff Fees	105,508	190,959	111,908	300,000	188,092
Total Revenues	**20,946,600**	**26,459,204**	**27,054,957**	**25,970,398**	**(1,084,559)**
Expenses					
Sheriff	15,976,456	20,343,040	20,415,692	19,529,340	(886,352)
Property Appraiser	1,881,880	2,354,053	2,385,878	2,349,313	(36,565)
Tax Collector	2,021,941	2,659,823	2,874,418	2,715,387	(159,031)
Clerk of the Courts	550,000	550,000	761,000	761,000	0
Supervisor of Elections	516,323	552,288	617,969	615,358	(2,611)
Total Expenses	**20,946,600**	**26,459,204**	**27,054,957**	**25,970,398**	**(1,084,559)**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary- Positions					
Sheriff					
Full-time	215.00	249.00	253.00	253.00	0.00
Part-time	16.00	28.00	26.00	26.00	0.00
Property Appraiser	22.00	27.00	31.00	31.00	0.00
Tax Collector	16.00	22.00	30.00	30.00	0.00
Clerk of the Courts	26.75	33.75	38.00	33.00	(5.00)
Supervisor of Elections	5.75	6.00	6.00	6.00	0.00
Total Positions	**301.50**	**365.75**	**384.00**	**379.00**	**(5.00)**


Sheriff
Law Enforcement
Inmate Facility
Baliff
Dispatch

Sheriff

The Flagler County Sheriff's Department consists of four divisions. They are Bailiff, Dispatch, Corrections and Law Enforcement.

Baliff

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 Bailiff's 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 Dispatch handles all communications for the entire county to include Law Enforcement, Fire Service and Emergency Medical communications.

Corrections

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.

Fiscal Year 2008-2009 Goals
Sheriff

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Develop a course of action to address the remaining jail issues by July 2009.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.
- By June 2009, prepare a report about the possibility of a Municipal Services Taxing Unit for law enforcement protection and other emergency services as a fair and stable method of financing these services.

SHERIFF **GENERAL FUND**

Fund 001 Dept. 0310	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
381.00-00	Interfund Transfer In	0	0	11,169	880	(10,289)	Interfund transfer from Domestic Violence Trust Fund
341.52-00	Sheriff Fees	105,508	190,959	111,908	300,000	188,092	
	General Fund - BOCC	15,870,948	20,152,081	20,292,615	19,228,460	(1,064,155)	
	Total BCC Revenues	**15,976,456**	**20,343,040**	**20,415,692**	**19,529,340**	**(886,352)**	
	City of Palm Coast	**1,871,069**	**2,165,619**	**2,566,045**	**2,488,619**	**(77,426)**	
	TOTAL REVENUES	**17,847,525**	**22,508,659**	**22,981,737**	**22,017,959**	**(963,778)**	
	Expense Summary						
	Law Enforcement	12,255,537	15,698,484	15,204,964	15,112,841	(92,123)	
	Inmate Facility	3,754,495	4,598,058	4,911,813	4,818,628	(93,185)	
	Bailiff	565,458	693,048	1,300,227	808,180	(492,047)	
	Dispatch	1,272,035	1,519,069	1,564,733	1,278,310	(286,423)	
	Outside Funding Sources	(1,871,069)	(2,165,619)	(2,566,045)	(2,488,619)	77,426	City of Palm Coast & School Board Constribution
	TOTAL EXPENSES	**15,976,456**	**20,343,040**	**20,415,692**	**19,529,340**	**(886,352)**	
	Expenses						
581.91-23	**Sheriff Law Department**						
	Regular Salaries	4,762,307	5,892,769	6,837,413	7,704,797	867,384	
	Overtime	390,590	442,498	0	0	0	
	Benefits	3,368,534	4,210,005	4,481,028	4,495,424	14,396	
	Professional Services	114,166	154,323	135,625	107,560	(28,065)	
	Contractual Services	21,922	22,402	26,005	1,300	(24,705)	
	SHR Investigative Fund	2,782	5,282	9,000	9,000	0	
	Travel and Per Diem	29,024	46,824	33,700	18,250	(15,450)	
	Communications Services	124,951	199,430	243,200	228,760	(14,440)	
	Transportation, Freight and Postage	15,376	16,383	19,140	16,440	(2,700)	
	Utility Services	58,771	71,561	104,450	104,450	0	
	Rentals and Leases	106,984	140,303	184,120	199,500	15,380	
	Insurance	238,974	289,795	384,924	307,315	(77,609)	
	Repair and Maintenance Services	227,267	372,837	278,130	248,630	(29,500)	
	Printing and Binding	7,237	16,996	32,200	20,300	(11,900)	
	College Tuition	61,048	37,015	43,150	19,500	(23,650)	
	Other Charges and Obligations	70,208	57,360	94,558	52,515	(42,043)	
	Office Supplies	29,465	41,141	47,250	40,250	(7,000)	

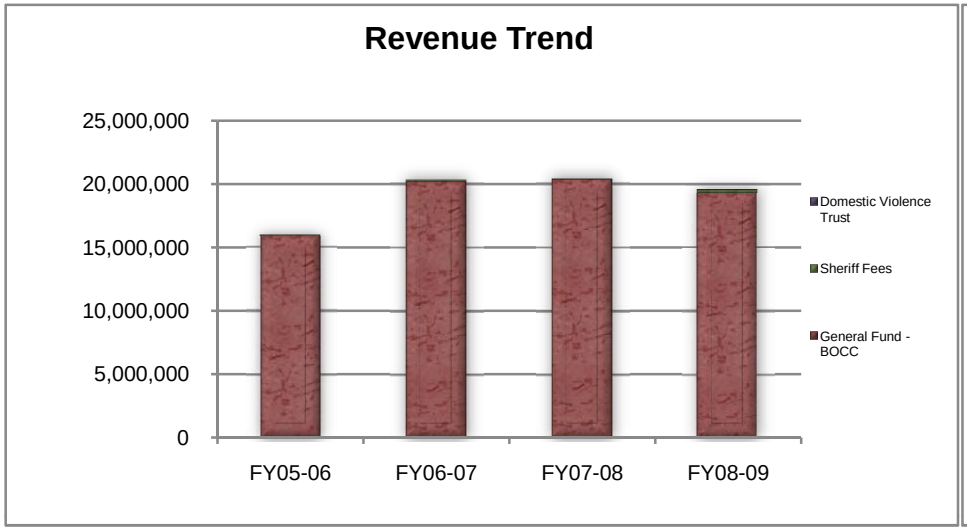
SHERIFF **GENERAL FUND**

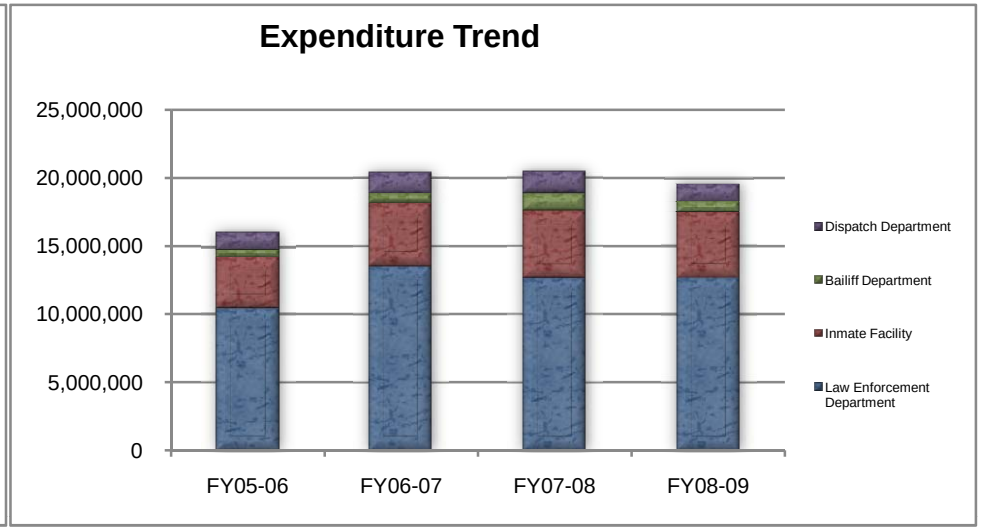
Fund 001 Dept. 0320	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Sheriff Law Department Continued:						
	Operating Supplies	619,772	918,774	948,601	948,621	20	
	Books, Publications, Subscriptions	46,910	104,505	64,376	47,240	(17,136)	
	Machinery and Equipment	1,193,570	1,279,553	76,976	15,000	(61,976)	
	Computer Equipment	50,783	243,109	98,093	50,000	(48,093)	
	Debt Principal/Interest	712,136	890,291	1,063,025	477,989	(585,036)	
	Reversion to BOCC	2,760	245,328	0	0	0	
	Total Sheriff Law Department	**12,255,537**	**15,698,484**	**15,204,964**	**15,112,841**	**(92,123)**	
581.91-23	**Sheriff Inmate Facility**						
	Regular Salaries	1,586,395	1,914,855	2,329,616	2,435,922	106,306	
	Overtime	254,410	273,267				
	Benefits	1,116,250	1,366,193	1,560,110	1,523,941	(36,169)	
	Professional Services	185,879	302,626	407,400	378,000	(29,400)	
	Contractual Services	3,745	613	7,500	0	(7,500)	
	Travel and Per Diem	24,667	15,833	30,000	25,000	(5,000)	
	Communications Services	17,638	6,050	13,000	13,000	0	
	Transportation, Freight and Postage	4,689	5,691	9,000	9,000	0	
	Utility Services	122,241	114,856	170,000	145,000	(25,000)	
	Insurance	65,705	64,940	67,858	65,765	(2,093)	
	Repair and Maintenance Services	46,640	55,207	77,516	57,500	(20,016)	
	Printing and Binding	0	230	1,000	1,000	0	
	College Tuition	4,627	1,407	7,500	7,500	0	
	Other Charges and Obligations	14,004	9,351	53,800	24,500	(29,300)	
	Office Supplies	34,566	27,952	29,088	22,000	(7,088)	
	Operating Supplies	219,293	195,603	91,325	80,500	(10,825)	
	Books, Publications, Subscriptions	646	1,362	2,600	0	(2,600)	
	Machinery and Equipment	11,616	141,227	0	0	0	
	Computer Equipment	8,351	43,663	9,500	2,000	(7,500)	
	Debt Principal/Interest	33,133	57,132	45,000	28,000	(17,000)	
	Total Sheriff Inmate Facility	**3,754,495**	**4,598,058**	**4,911,813**	**4,818,628**	**(93,185)**	

SHERIFF **GENERAL FUND**

Fund 001 Dept. 0340	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
581.91-23	**Sheriff Bailiff Department**						
	Regular Salaries	311,864	367,156	760,030	387,627	(372,403)	
	Overtime	26,475	25,930	0	0	0	
	Benefits	195,345	273,125	500,937	384,715	(116,222)	
	Professional Services	274	0	0	0	0	
	Travel and Per Diem	0	950	1,000	1,000	0	
	Communications Services	330	664	500	500	0	
	Transportation, Freight and Postage	167	25	300	300	0	
	Insurance	20,954	22,700	24,760	23,838	(922)	
	College Tuition	0	345	0	0	0	
	Other Charges and Obligations	63	1,016	1,000	500	(500)	
	Office Supplies	271	0	1,000	1,000	0	
	Operating Supplies	9,715	1,137	10,200	8,700	(1,500)	
	Books, Publications, Subscriptions			500	0	(500)	
	Total Sheriff Bailiff Department	**565,458**	**693,048**	**1,300,227**	**808,180**	**(492,047)**	
581.91-23	**Sheriff Dispatch Department**						
	Regular Salaries	571,491	687,078	902,563	764,763	(137,800)	
	Overtime	91,415	117,534				
	Benefits	343,147	398,942	536,228	423,937	(112,291)	
	Professional Services	38	11,388	10,000	0	(10,000)	
	Contractual Services	0	2,400	3,000	0	(3,000)	
	Travel and Per Diem	3,561	6,266	2,000	1,000	(1,000)	
	Communications Services	48,932	17,111	10,000	15,000	5,000	
	Transportation, Freight and Postage	1,143	519	200	200	0	
	Utility Services	1,170	760	3,000	4,000	1,000	
	Rentals and Leases	0	487	0	4,500	4,500	
	Insurance	15,822	18,465	17,706	12,460	(5,246)	
	Repair and Maintenance Services	39,821	45,665	16,700	16,700	0	
	Printing and Binding	1,224	987	500	500	0	
	College Tuition	415	5,020	6,600	5,000	(1,600)	
	Other Charges and Obligations	5,480	4,251	7,000	3,250	(3,750)	
	Office Supplies	4,282	2,877	7,568	4,000	(3,568)	
	Operating Supplies	24,701	43,222	11,068	9,000	(2,068)	
	Books, Publications, Subscriptions	2,522	29,999	13,800	4,000	(9,800)	
	Machinery and Equipment	5,463	25,411	1,800	0	(1,800)	
	Computer Equipment	111,408	100,687	7,000	2,000	(5,000)	
	Debt Principal/Interest	0	0	8,000	8,000	0	
	Total Sheriff Dispatch Department	**1,272,035**	**1,519,069**	**1,564,733**	**1,278,310**	**(286,423)**	
	TOTAL SHERIFF EXPENSES	**17,847,525**	**22,508,659**	**22,981,737**	**22,017,959**	**(963,778)**	

SHERIFF **GENERAL FUND**





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

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
BOCC - Revenues				
Domestic Violence Trust	0	0	11,169	880
Sheriff Fees	105,508	190,959	111,908	300,000
General Fund - BOCC	15,870,948	20,152,081	20,292,615	19,228,460
	15,976,456	**20,343,040**	**20,415,692**	**19,529,340**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary- Positions				
Full-Time	215.00	249.00	253.00	253.00
Part-Time	16.00	28.00	26.00	26.00
Total Positions	**231.00**	**277.00**	**279.00**	**279.00**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
BOCC - Expenses				
Law Enforcement Department	10,384,468	13,532,865	12,638,919	12,624,222
Inmate Facility	3,754,495	4,598,058	4,911,813	4,818,628
Bailiff Department	565,458	693,048	1,300,227	808,180
Dispatch Department	1,272,035	1,519,069	1,564,733	1,278,310
	15,976,456	**20,343,040**	**20,415,692**	**19,529,340**

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.

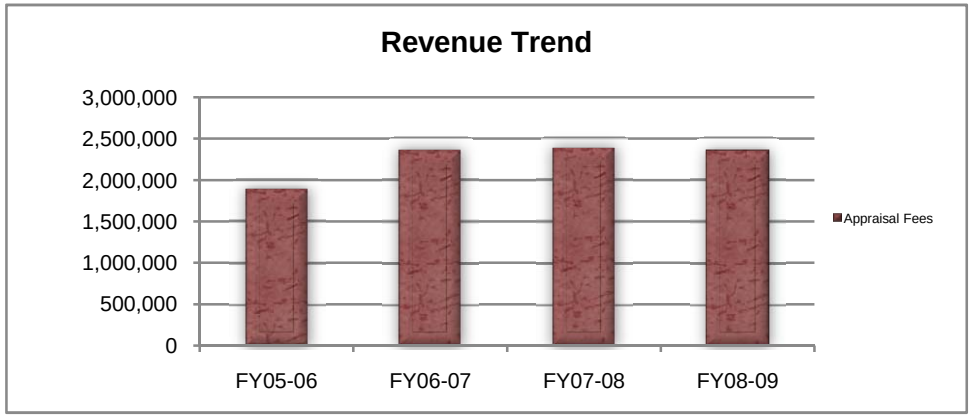
Primary Functions

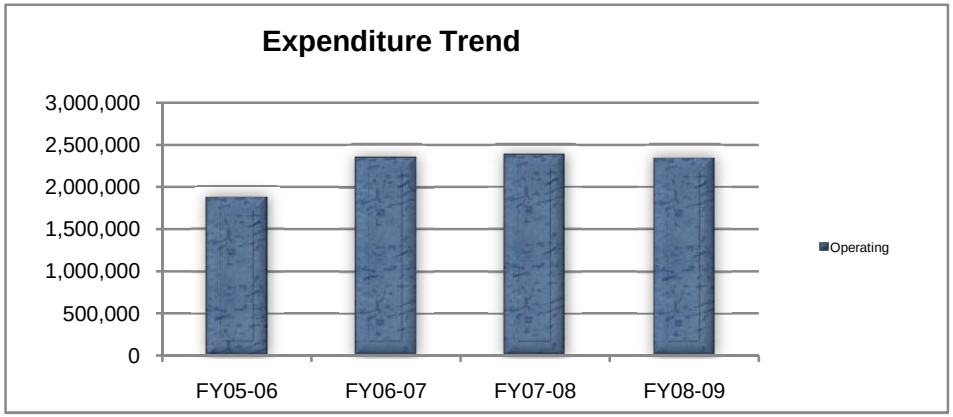
- Place fair market value on each property in Flagler County
- Setting just values
- Administer exemptions

PROPERTY APPRAISER — GENERAL FUND

Fund 001 Dept. 0400	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	Appraisal Fees	1,881,880	2,354,053	2,385,878	2,349,313	(36,565)	
	TOTAL REVENUES	**1,881,880**	**2,354,053**	**2,385,878**	**2,349,313**	**(36,565)**	
	Expenses						
581.91-21	Property Appraiser Expense	1,843,321	2,316,092	2,337,518	2,300,953	(36,565)	
513.34-10	Other Contracted Services	13,845	10,011	15,840	15,840	0	Fee from Property Appraiser for APPROVED tax notices
513.41-10	Communications Recurring	1,699	3,314	2,160	2,160	0	Phone lines within offices
513-41-20	Communications Inst/Repr	97	69	0	0	0	
513.41-30	Postage Expense	22,918	24,567	26,400	26,400	0	TRIM compliance mailings
513.47-10	Printing & Binding	0	0	1,980	1,980	0	
513.51-10	Office Supplies	0	0	1,980	1,980	0	
	TOTAL EXPENSES	**1,881,880**	**2,354,053**	**2,385,878**	**2,349,313**	**(36,565)**	

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.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Appraisal Fees	1,881,880	2,354,053	2,385,878	2,349,313
	1,881,880	**2,354,053**	**2,385,878**	**2,349,313**
Expenses				
Operating	1,881,880	2,354,053	2,385,878	2,349,313
	1,881,880	**2,354,053**	**2,385,878**	**2,349,313**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary- Positions				
Full-Time	22.00	27.00	31.00	31.00
Total Positions	**22.00**	**27.00**	**31.00**	**31.00**

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.

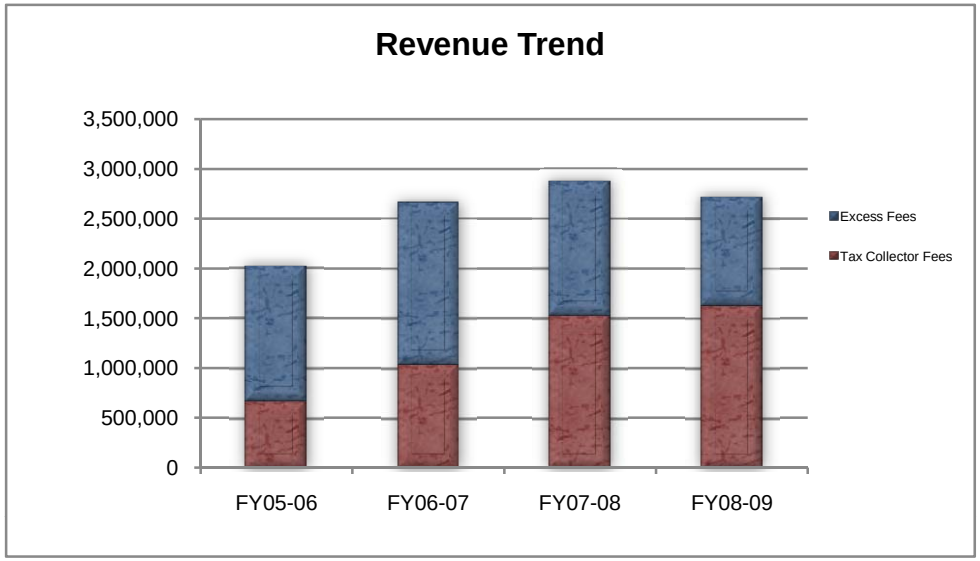
Services Provided	**2005**	**2006**	**2007**
Vehicle Transactions	118,609	132,296	136,423
Property Tax Bills Processed	80,426	82,931	83,845
Vessels Registered	5,289	5,881	6,015
Disabled Parking Permits Issued (*began 4 year renewals for Disabled parking permits from annual Renewal)	4,363*	2,414	1,652
Driver Licenses issued (State DL Office to close 12/31/08)	0	1,334	10,808
Palm Coast Branch "Walk In" Transactions (Opened 6/6/06 – vehicle transactions, disabled parking permits, driver licenses and taxes)	0	23,406	58,559
Bunnell Office "Walk In" Transactions (vehicle transactions, disabled parking permits and driver licenses)	99,806	108,148	113,947
Interest Earned	$178,684	$289,092	$422,261
Unused Fees Earned (excess fees)	$1,214,691	$1,466,011	$1,733,719
Gross Property Taxes and Assessments Levied (includes both ad valorem taxes and non-ad valorem assessments)	$132,665,504	$173,053,822	$185,930,743

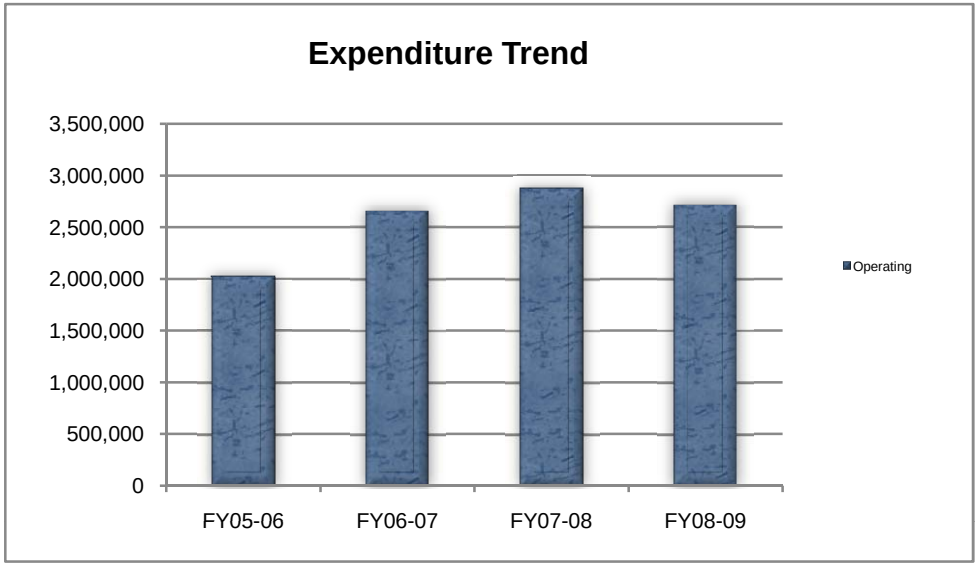
TAX COLLECTOR — GENERAL FUND

Fund 001 Dept. 0500	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	Tax Collector Fees	674,655	1,035,901	1,527,132	1,624,085	96,953	
386.70-00	Excess Fees	1,347,286	1,623,922	1,347,286	1,091,302	(255,984)	
	TOTAL REVENUES	**2,021,941**	**2,659,823**	**2,874,418**	**2,715,387**	**(159,031)**	
	Expenses						
513.34-16	Tax Collector Expense	2,019,119	2,656,670	2,870,698	2,711,667	(159,031)	
513.41-10	Communication Recurring	2,804	3,124	3,240	3,240	0	
513.41-20	Communication Inst/Repair	18	29	480	480	0	
	TOTAL EXPENSES	**2,021,941**	**2,659,823**	**2,874,418**	**2,715,387**	**(159,031)**	

Staff is working on displaying a detailed budget, at time of publication it had not been completed.

TAX COLLECTOR — 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 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	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Tax Collector Fees	674,655	1,035,901	1,527,132	1,624,085
Excess Fees	1,347,286	1,623,922	1,347,286	1,091,302
	2,021,941	**2,659,823**	**2,874,418**	**2,715,387**
Expenses				
Operating	2,021,941	2,659,823	2,874,418	2,715,387
	2,021,941	**2,659,823**	**2,874,418**	**2,715,387**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary- Positions				
Full-Time	16.00	22.00	30.00	30.00
Total Positions	**16.00**	**22.00**	**30.00**	**30.00**

Clerk of the Circuit Court

As one of the five consitutional 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, investment of county surplus funds (general fund only), etc.***

(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 revenues generated by clerk functions such as recording of official records, investment of county surplus funds (general fund only), etc.***

Primary Functions

County Government

- Accountant and auditor for the board of county commmissioners
- 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 parameteres 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

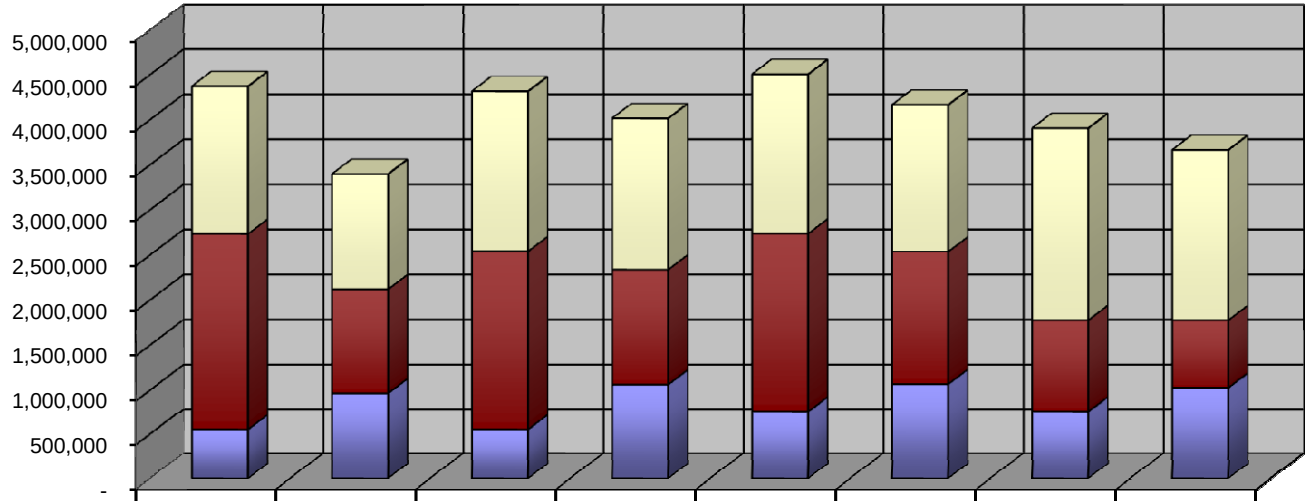
- Collects and disburses documentary stamps and intangible taxes for the Department of Revenue
- Collects and disburses numerous fees and assessments for the benefit of State Trust Funds
- Provides informational, financial and statistical data to the State Legislature, the Supreme Court, Florida Deparment 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

CLERK OF THE CIRCUIT COURT **General Fund**

Clerk Revenue Source vs Expenditure Type FY 2006 - 2009



	06 Actual		07 Actual		08 Budgeted		09 Approved	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Court Related Clerk (State Mandated)	1,636,755	1,277,047	1,774,566	1,675,901	1,766,675	1,627,335	2,128,101	1,886,438
Non Court Clerk Related	2,184,334	1,154,922	1,991,099	1,276,557	1,976,500	1,470,313	1,016,500	750,469
Non Court BOCC Related	550,000	964,815	550,000	1,061,542	761,000	1,067,187	761,000	1,027,031

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	REVENUES						
	General Fund	550,000	550,000	761,000	761,000	0	
	SubTotal BOCC Contributed Revenues	**550,000**	**550,000**	**761,000**	**761,000**	**0**	
	Clerk Excess Fees	**(614,597)**	**(200,000)**	**(200,000)**	**0**	**200,000**	
	Clerk Earned Revenues	**2,184,334**	**1,991,099**	**1,976,500**	**1,016,500**	**(960,000)**	
	TOTAL CLERK REVENUES	**2,119,737**	**2,341,099**	**2,537,500**	**1,777,500**	**(760,000)**	

CLERK OF THE CIRCUIT COURT **General Fund**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	EXPENDITURES						
	Clerk of Court						
	Regular Salaries	103,329	109,136	110,400	112,020	1,620	
	Benefits	37,083	39,366	37,300	36,680	(620)	
	Professional Services	7,363	1,581	0	10,000	10,000	
	Contracted Service	515	300	0	1,000	1,000	
	Travel Expense	3,119	1,288	3,000	2,000	(1,000)	
	Communications Expense	1,684	1,894	2,000	2,000	0	
	Postage Expense	23	82	0	0	0	
	Rental of Equipment	0	107	0	0	0	
	Maintenance Agreements	1,121	0	0	0	0	
	Other Current Charges	175	450	0	0	0	
	Office Supplies	91	334	700	1,000	300	
	Office Equipment Under $750	50	589	1,500	0	(1,500)	
	Other Operating Supplies	350	630	1,000	1,000	0	
	Books and Publications	3,861	3,039	5,000	3,000	(2,000)	
	Education/Conference	0	0	0	1,000	1,000	
	Capital Outlay Equipment	0	1,078	0	0	0	
	Reimbursement of Capital Outlay	0	(527)	0	0	0	
	Court Related Expense	(52,944)	(77,592)	(16,500)	(94,709)	(78,209)	
	Clerk Related Expense	(57,862)	(40,951)	(87,001)	(34,443)	52,558	
	Total BoCC Related Expense	**47,958**	**40,804**	**57,399**	**40,548**	**(16,851)**	
	Chief Deputy Clerk Court Svcs						
	Regular Salaries	69,033	0	0	0	0	
	Benefits	25,888	0	0	0	0	
	Communications Expense	310	46	0	0	0	
	Other Operating Supplies	292	0	0	0	0	
	Court Related Expense	(64,237)	(45)	0	0	0	
	Clerk Related Expense	(31,286)	(1)	0	0	0	
	Total BoCC Related Expense	**0**	**0**	**0**	**0**	**0**	

CLERK OF THE CIRCUIT COURT **General Fund**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses						
	Chief Deputy Clerk Admin Svcs						
	Regular Salaries	0	0	98,900	0	(98,900)	
	Benefits	0	0	31,100	0	(31,100)	
	Travel Expense	0	0	1,500	0	(1,500)	
	Communications Expense	0	0	2,000	0	(2,000)	
	Office Supplies	0	0	500	0	(500)	
	Books and Publications	0	0	500	0	(500)	
	Education/Conference	0	0	500	0	(500)	
	Clerk Related Expense	0	0	(81,337)	0	81,337	
	Total BoCC Related Expense	**0**	**0**	**53,663**	**0**	**(53,663)**	
	Internal Audit						
	Regular Salaries	0	0	117,200	66,300	(50,900)	
	Benefits	0	0	43,300	23,122	(20,178)	
	Professional Services	0	0	0	5,000	5,000	
	Contracted Service	0	0	0	5,000	5,000	
	Travel Expense	0	0	3,000	3,000	0	
	Communications Expense	0	0	2,000	2,000	0	
	Postage Expense	0	0	200	200	0	
	Maintenance Agreements	0	0	0	500	500	
	Office Supplies	0	0	1,000	1,000	0	
	Other Operating Supplies	0	0	0	1,500	1,500	
	Books and Publications	0	0	400	1,000	600	
	Education/Conference	0	0	1,000	2,000	1,000	
	Clerk Related Expense	0	0	(53,746)	0	53,746	
	Total BoCC Related Expense	**0**	**0**	**114,354**	**110,622**	**(3,732)**	

CLERK OF THE CIRCUIT COURT **General Fund**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses						
	Board Records						
	Regular Salaries	62,552	74,853	119,600	96,707	(22,893)	
	Benefits	38,178	49,366	63,400	46,135	(17,265)	
	Professional Services	0	76	0	0	0	
	Contracted Service	0	0	0	3,000	3,000	
	Travel Expense	616	0	0	500	500	
	Communications Expense	620	1,260	1,000	3,000	2,000	
	Postage Expense	105	86	200	200	0	
	Maintenance Agreements	3,073	12,052	14,000	15,000	1,000	
	Other Current Charges	0	150		300	300	
	Office Supplies	365	633	1,000	1,000	0	
	Office Equipment Under $750	1,796	0	0	1,000	1,000	
	Other Operating Supplies	890	2,120	2,000	2,500	500	
	Books and Publications	537	0	0	0	0	
	Capital Outlay Equipment	50,000	0	0	0	0	
	Court Related Expense	0	0	0	(45,141)	(45,141)	
	Clerk Related Expense	0	(88,643)	(60,611)	(10,323)	50,288	
	Total BoCC Related Expense	**158,732**	**51,953**	**140,589**	**113,878**	**(26,711)**	
	Human Resources						
	Regular Salaries	0	0	90,000	89,744	(256)	
	Benefits	0	0	38,100	35,880	(2,220)	
	Professional Services	0	0	0	1,000	1,000	
	Contracted Service	0	0	15,000	2,500	(12,500)	
	Communications Expense	0	0	500	2,000	1,500	
	Postage Expense	0	0	200	200	0	
	Maintenance Agreements	0	0	2,000	2,000	0	
	Office Supplies	0	0	1,000	1,000	0	
	Other Operating Supplies	0	0	0	1,000	1,000	
	Books and Publications	0	0	500	500	0	
	Education/Conference	0	0	1,000	1,000	0	
	Capital Outlay Equipment	0	0	0	1,200	1,200	
	Court Related Expense	0	0	0	(57,773)	(57,773)	
	Clerk Related Expense	0	0	(58,959)	(21,011)	37,948	
	Total BoCC Related Expense	**0**	**0**	**89,341**	**59,240**	**(30,101)**	

CLERK OF THE CIRCUIT COURT **General Fund**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses						
	Information Technology						
	Regular Salaries	48,155	118,485	122,000	162,486	40,486	
	Benefits	15,916	47,763	42,100	56,297	14,197	
	Professional Services	60	38	0	0	0	
	Contracted Service	80,034	29,028	40,000	20,000	(20,000)	
	Travel Expense	0	0	1,000	2,000	1,000	
	Communications Expense	3,108	6,525	104,000	10,000	(94,000)	
	Postage Expense	214	142	200	0	(200)	
	Maintenance Agreements	814	2,466	1,400	1,500	100	
	Other Current Charges	336	260	0	0	0	
	Office Supplies	502	900	1,400	1,500	100	
	Office Equipment Under $750	1,959	10,816	5,000	1,500	(3,500)	
	Other Operating Supplies	11,912	20,331	30,000	5,000	(25,000)	
	Books and Publications	50	179	500	0	(500)	
	Education/Conference	0	0	1,000	2,000	1,000	
	Capital Outlay Equipment	36,616	45,042	0	23,000	23,000	
	Court Related Expense	0	(68,303)	(23,000)	(87,938)	(64,938)	
	Clerk Related Expense	(199,676)	(72,167)	(105,600)	(73,400)	32,200	
	Total BoCC Related Expense	**0**	**141,505**	**220,000**	**123,945**	**(96,055)**	
	Policy Coordination						
	Regular Salaries	0	0	39,300	41,053	1,753	
	Benefits	0	0	17,200	16,402	(798)	
	Contracted Service	0	0	0	500	500	
	Travel Expense	0	0	0	500	500	
	Communications Expense	0	0	200	1,000	800	
	Office Supplies	0	0	500	200	(300)	
	Other Operating Supplies	0	0	0	1,000	1,000	
	Education/Conference	0	0	500	500	0	
	Court Related Expense	0	0	0	(34,131)	(34,131)	
	Clerk Related Expense	0	0	(57,700)	(27,024)	30,676	
	Total BoCC Related Expense	**0**	**0**	**0**	**0**	**0**	

CLERK OF THE CIRCUIT COURT **General Fund**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses						
	Financial Administration						
	Regular Salaries	0	0	77,100	98,909	21,809	
	Benefits	0	0	26,500	30,067	3,567	
	Professional Services	0	0	0	1,000	1,000	
	Contracted Service	0	0	0	1,000	1,000	
	Travel Expense	0	0	1,500	2,500	1,000	
	Communications Expense	0	0	2,000	2,500	500	
	Maintenance Agreements	0	0	0	500	500	
	Office Supplies	0	0	500	200	(300)	
	Office Equipment Under $750	0	0	0	200	200	
	Other Operating Supplies	0	0	0	1,000	1,000	
	Books and Publications	0	0	200	1,500	1,300	
	Education/Conference	0	0	500	2,000	1,500	
	Court Related Expense	0	0	0	(39,451)	(39,451)	
	Clerk Related Expense	0	0	(65,251)	(14,347)	50,904	
	Total BoCC Related Expense	**0**	**0**	**43,049**	**87,578**	**44,529**	
	Fiscal Management						
	Regular Salaries	0	0	190,800	173,258	(17,542)	
	Benefits	0	0	83,100	75,489	(7,611)	
	Professional Services	0	0	0	5,000	5,000	
	Contracted Service	0	0	0	5,000	5,000	
	Travel Expense	0	0	1,200	0	(1,200)	
	Communications Expense	0	0	8,500	8,000	(500)	
	Postage Expense	0	0	1,000	1,000	0	
	Rental of Equipment	0	0	7,000	7,000	0	
	Other Insurance & Bonds	0	0	300	0	(300)	
	Repair & Mtce	0	0	500	0	(500)	
	Maintenance Agreements	0	0	6,000	6,000	0	
	Small Tools/Equipment	0	0	500	0	(500)	
	Printing and Binding	0	0	500	1,000	500	
	Office Supplies	0	0	10,000	10,000	0	
	Office Equipment Under $750	0	0	2,000	500	(1,500)	
	Other Operating Supplies	0	0	5,000	5,000	0	
	Books and Publications	0	0	1,200	0	(1,200)	
	Education/Conference	0	0	3,000	3,000	0	
	Court Related Expense	0	0	(72,500)	(46,518)	25,982	
	Clerk Related Expense	0	0	(85,528)	(49,032)	36,496	
	Total BoCC Related Expense	**0**	**0**	**162,572**	**204,697**	**42,125**	

CLERK OF THE CIRCUIT COURT **General Fund**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses						
	Internal Reporting						
	Regular Salaries	0	0	62,500	52,553	(9,947)	
	Benefits	0	0	21,300	23,476	2,176	
	Professional Services	0	0	0	5,000	5,000	
	Contracted Service	0	0	0	2,000	2,000	
	Travel Expense	0	0	1,500	2,000	500	
	Communications Expense	0	0	500	1,300	800	
	Postage Expense	0	0	100	200	100	
	Office Supplies	0	0	500	500	0	
	Office Equipment Under $750	0	0	0	178	178	
	Other Operating Supplies	0	0	0	1,500	1,500	
	Books and Publications	0	0	200	0	(200)	
	Education/Conference	0	0	500	1,000	500	
	Clerk Related Expense	0	0	(63,707)	(22,427)	41,280	
	Total BoCC Related Expense	**0**	**0**	**23,393**	**67,280**	**43,887**	
	Treasury Management						
	Regular Salaries	0	0	59,000	59,000	0	
	Benefits	0	0	20,800	19,638	(1,162)	
	Travel Expense	0	0	1,500	2,500	1,000	
	Communications Expense	0	0	500	2,000	1,500	
	Postage Expense	0	0	100	363	263	
	Other Current Charges	0	0	0	500	500	
	Office Supplies	0	0	500	500	0	
	Office Equipment Under $750	0	0	0	1,500	1,500	
	Other Operating Supplies	0	0	0	1,500	1,500	
	Books and Publications	0	0	200	1,000	800	
	Education/Conference	0	0	500	1,500	1,000	
	Clerk Related Expense	0	0	(60,781)	0	60,781	
	Total BoCC Related Expense	**0**	**0**	**22,319**	**90,001**	**67,682**	

CLERK OF THE CIRCUIT COURT **General Fund**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses						
	Payroll						
	Regular Salaries	0	0	49,700	51,979	2,279	
	Benefits	0	0	29,100	27,373	(1,727)	
	Professional Services	0	0	0	1,500	1,500	
	Contracted Service	0	0	0	5,000	5,000	
	Communications Expense	0	0	1,000	2,000	1,000	
	Postage Expense	0	0	200	200	0	
	Repair and Maintenance	0	0	0	1,500	1,500	
	Maintenance Agreements	0	0	2,000	2,000	0	
	Printing and Binding	0	0	0	100	100	
	Office Supplies	0	0	1,000	2,500	1,500	
	Office Equipment Under $750	0	0	0	500	500	
	Other Operating Supplies	0	0	0	2,000	2,000	
	Books and Publications	0	0	400	0	(400)	
	Education/Conference	0	0	1,000	0	(1,000)	
	Court Related Expense	0	0	0	(26,971)	(26,971)	
	Clerk Related Expense	0	0	(26,254)	(9,808)	16,446	
	Total BoCC Related Expense	**0**	**0**	**58,146**	**59,873**	**1,727**	

CLERK OF THE CIRCUIT COURT **General Fund**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses						
	Finance						
	Regular Salaries	578,646	756,133	0	0	0	
	Benefits	299,920	377,327	0	0	0	
	Professional Services	158	10,320	0	0	0	
	Accounting & Auditing	22,950	2,350	0	0	0	
	Contracted Service	20,159	42,136	0	0	0	
	Travel Expense	6,234	6,056	0	0	0	
	Communications Expense	10,542	10,762	0	0	0	
	Postage Expense	517	736	0	0	0	
	Rental of Equipment	6,930	6,792	0	0	0	
	Other Insurance & Bonds	0	125	0	0	0	
	Repair & Mtce	0	908	0	0	0	
	Maintenance Agreements	11,115	16,320	0	0	0	
	Small Tools/Equipment	300	702	0	0	0	
	Printing and Binding	500	541	0	0	0	
	Other Current Charges	2,413	570	0	0	0	
	Office Supplies	13,382	14,570	0	0	0	
	Office Equipment Under $750	7,008	7,511	0	0	0	
	Other Operating Supplies	7,939	8,509	0	0	0	
	Books and Publications	5,000	5,310	0	0	0	
	Education/Conference	280	0	0	0	0	
	Check Charges	1,976	0	0	0	0	
	Capital Outlay Equipment	71,215	31,993	0	0	0	
	Court Related Expense	(54,666)	(112,576)	0	0	0	
	Clerk Related Expense	(254,393)	(442,167)	0	0	0	
	Total BoCC Related Expense	**758,125**	**744,928**	**0**	**0**	**0**	

CLERK OF THE CIRCUIT COURT **General Fund**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses						
	Records Administration						
	Regular Salaries	0	0	127,300	64,730	(62,570)	
	Benefits	0	0	47,100	32,787	(14,313)	
	Contracted Service	0	0	0	500	500	
	Travel Expense	0	0	3,000	1,500	(1,500)	
	Communications Expense	0	0	2,000	2,000	0	
	Postage Expense	0	0	400	1,000	600	
	Maintenance Agreements	0	0	0	200	200	
	Small Tools/Equipment	0	0	0	503	503	
	Printing and Binding	0	0	0	500	500	
	Office Supplies	0	0	1,000	1,000	0	
	Books and Publications	0	0	400	500	100	
	Education/Conference	0	0	1,000	1,000	0	
	Clerk Related Expense	0	0	(182,200)	(106,220)	75,980	
	Total BoCC Related Expense	**0**	**0**	**0**	**0**	**0**	
	Recording						
	Regular Salaries	333,869	359,859	221,600	180,860	(40,740)	
	Benefits	215,113	217,336	109,900	85,671	(24,229)	
	Professional Services	293	2,324	3,500	0	(3,500)	
	Contracted Service	28,798	14,741	20,000	20,000	0	
	Travel Expense	2,275	2,478	3,500	0	(3,500)	
	Communications Expense	4,275	4,080	3,500	5,000	1,500	
	Postage Expense	12,791	10,347	9,100	6,000	(3,100)	
	Other Insurance & Bonds	0	125	0	0	0	
	Repair & Mtce	845	410	0	0	0	
	Maintenance Agreements	10,752	8,101	10,000	10,000	0	
	Small Tools/Equipment	0	150	0	0	0	
	Printing and Binding	2,327	1,284	500	1,000	500	
	Other Current Charges	602	1,520	1,000	500	(500)	
	Office Supplies	11,109	7,221	5,000	6,000	1,000	
	Office Equipment Under $750	417	325	0	0	0	
	Other Operating Supplies	832	515	500	500	0	
	Books and Publications	1,301	871	1,400	0	(1,400)	
	Education/Conference	0	0	3,500	0	(3,500)	
	Capital Outlay Equipment	0	1,078	0	0	0	
	Court Related Expense	(19,404)	(28,918)	(88,000)	(26,089)	61,911	
	Clerk Related Expense	(606,195)	(603,847)	(305,000)	(289,442)	15,558	
	Total BoCC Related Expense	**0**	**0**	**0**	**0**	**0**	

CLERK OF THE CIRCUIT COURT **General Fund**

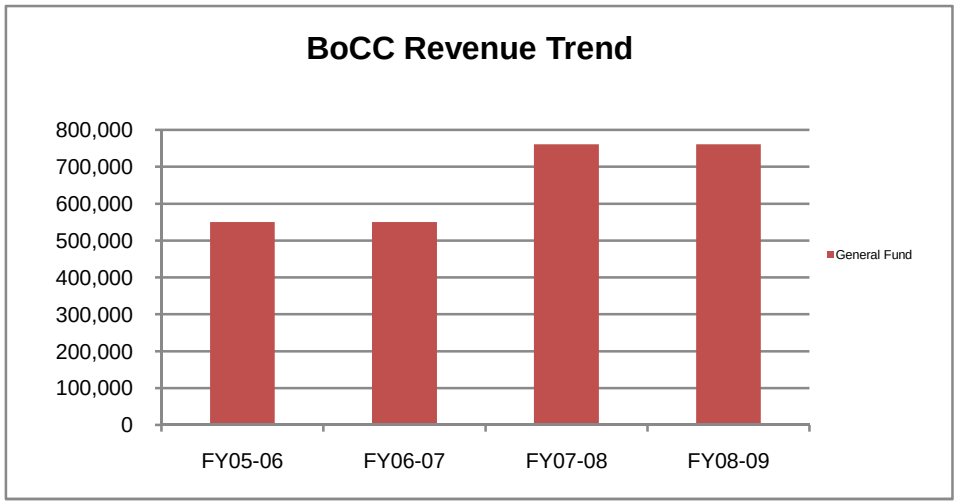
Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses						
	Tax Deeds						
	Regular Salaries	0	0	33,300	33,119	(181)	
	Benefits	0	0	16,100	14,783	(1,317)	
	Contracted Service	0	0	0	500	500	
	Travel Expense	0	0	500	500	0	
	Communications Expense	0	0	500	1,000	500	
	Postage Expense	0	0	200	500	300	
	Maintenance Agreements	0	0	0	3,000	3,000	
	Printing and Binding	0	0	0	200	200	
	Office Supplies	0	0	500	1,000	500	
	Books and Publications	0	0	200	200	0	
	Education/Conference	0	0	500	500	0	
	Clerk Related Expense	0	0	(51,800)	(55,302)	(3,502)	
	Total BoCC Related Expense	**0**	**0**	**0**	**0**	**0**	
	Records Management						
	Regular Salaries	0	61,159	123,500	113,422	(10,078)	
	Benefits	0	37,415	62,300	56,074	(6,226)	
	Contracted Service	2,995	7,085	5,000	2,000	(3,000)	
	Travel Expense	905	1,683	2,000	1,000	(1,000)	
	Communications Expense	253	415	2,000	2,200	200	
	Postage Expense	0	0	400	1,500	1,100	
	Other Insurance & Bonds	125	0	0	0	0	
	Repair & Mtce	0	0	0	1,000	1,000	
	Maintenance Agreements	0	4,812	5,000	5,000	0	
	Small Tools/Equipment	90	4	0	0	0	
	Printing and Binding	0	0	0	1,000	1,000	
	Office Supplies	0	4,162	2,000	500	(1,500)	
	Office Equipment Under $750	159	1,024	2,000	500	(1,500)	
	Other Operating Supplies	65	385	0	500	500	
	Books and Publications	918	950	1,000	0	(1,000)	
	Education/Conference	0	1,666	2,000	1,000	(1,000)	
	Capital Outlay Equipment	0	2,166	0	0	0	
	Court Related Expense	0	(30,027)	0	(103,637)	(103,637)	
	Clerk Related Expense	(5,510)	(31,781)	(124,838)	(37,690)	87,148	
	Total BoCC Related Expense	**0**	**61,118**	**82,362**	**44,369**	**(37,993)**	

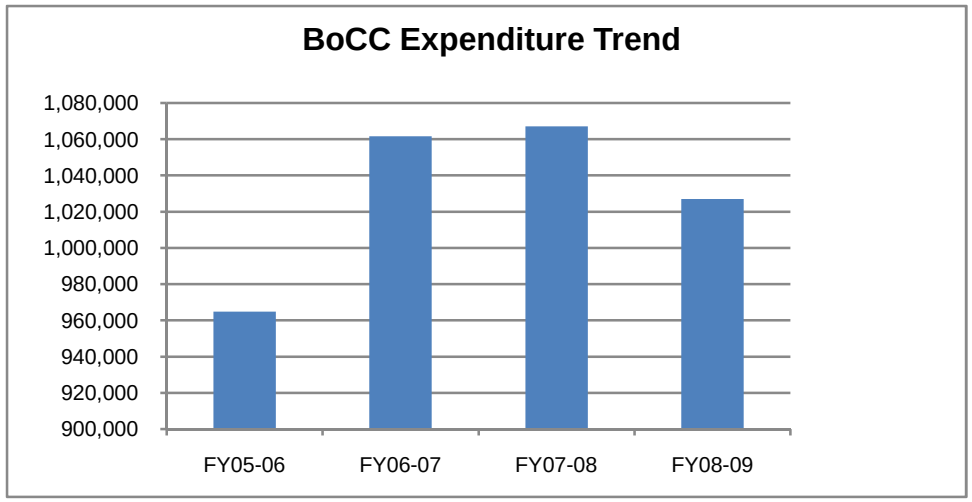
CLERK OF THE CIRCUIT COURT **General Fund**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses						
	Court Divisions						
	Communication	0	21,234	0	25,000	25,000	Required by FS 29.008(2)(f)
	Total Court Divisions	**0**	**21,234**	**0**	**25,000**	**25,000**	
	SubTotal BOCC Related Expenses	**964,815**	**1,061,542**	**1,067,187**	**1,027,031**	**(40,156)**	
	SubTotal Clerk Related Expenses	**1,154,922**	**1,279,557**	**1,470,313**	**750,469**	**(719,844)**	
	TOTAL CLERK EXPENSES	**2,119,737**	**2,341,099**	**2,537,500**	**1,777,500**	**(760,000)**	

	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
PERSONNEL SUMMARY				
Clerk of Court	0.23	0.25	0.19	0.24
Chief Deputy Clerk Admin Svcs	0.00	0.00	0.40	0.00
Internal Audit	0.00	0.00	1.00	1.00
Board Records	2.00	2.00	2.79	2.24
Human Resources	0.00	0.00	0.89	0.86
Information Technology	0.00	1.00	1.00	1.36
Financial Administration	0.00	0.00	0.40	0.62
Fiscal Management	0.00	0.00	3.58	3.36
Internal Reporting	0.00	0.00	0.20	0.75
Treasury Management	0.00	0.00	0.20	1.00
Payroll	0.00	0.00	1.20	1.24
Finance	9.00	11.75	0.00	0.00
Records Management	0.00	0.50	1.17	0.96
SubTotal BoCC Supported Positions	**11.23**	**15.50**	**13.01**	**13.61**
Clerk Positions (NonCourt Supported)	13.55	15.56	19.74	11.56
Clerk Positions (Court Supported)	1.97	2.69	5.25	7.83
SubTotal Clerk Supported Positions	**15.52**	**18.25**	**24.99**	**19.39**
Total Clerk Positions (NonCourt)	**26.75**	**33.75**	**38.00**	**33.00**
Total Court Related Positions	**22.00**	**27.00**	**31.00**	**24.00**
NonCourt				
	48.75	**60.75**	**69.00**	**57.00**

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.

REVENUE SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
BoCC Contributed Revenues				
General Fund	550,000	550,000	761,000	761,000
SubTotal BoCC Revenues	**550,000**	**550,000**	**761,000**	**761,000**

EXPENSE SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
BoCC Expenses				
Clerk of Court	47,958	40,804	57,399	40,548
Chief Deputy Clerk Admin Svcs	0	0	53,663	0
Internal Audit	0	0	114,354	110,622
Board Records	158,732	51,953	140,589	113,878
Human Resources	0	0	89,341	59,240
Information Technology	0	141,505	220,000	123,945
Financial Administration	0	0	43,049	87,578
Fiscal Management	0	0	162,572	204,697
Internal Reporting	0	0	23,393	67,280
Court Divisions - Communication	0	21,234	0	25,000
Treasury Management	0	0	22,319	90,001
Payroll	0	0	58,146	59,873
Finance	758,125	744,928	0	0
Records Management	0	61,118	82,362	44,369
SubTotal BoCC Expenses	**964,815**	**1,061,542**	**1,067,187**	**1,027,031**

CLERK OF THE CIRCUIT COURT

General Fund

REVENUE SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Clerk Earned Excess Fees	(614,597)	(200,000)	(200,000)	0
Clerk Earned Revenues	2,184,334	1,991,099	1,976,500	1,016,500
SubTotal Clerk Earned Revenue	**1,569,737**	**1,791,099**	**1,776,500**	**1,016,500**
Total Clerk Revenue (NonCourt)	**2,119,737**	**2,341,099**	**2,537,500**	**1,777,500**
Court Related Earned Excess Fees	(359,709)	(98,665)	(139,340)	(241,663)
Court Related Earned Revenues	1,636,755	1,774,566	1,766,675	2,128,101
Total Court Related Earned Revenue	**1,277,047**	**1,675,901**	**1,627,335**	**1,886,438**
Total All Clerk Operations Revenues (Court and NonCourt)	**3,396,784**	**4,017,000**	**4,164,835**	**3,663,938**

EXPENSE SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
SubTotal Clerk Expenses	**1,154,922**	**1,279,557**	**1,470,313**	**750,469**
Total Clerk Expenses (NonCourt)	**2,119,737**	**2,341,099**	**2,537,500**	**1,777,500**
Total Court Related Expenses	**1,277,047**	**1,675,901**	**1,627,335**	**1,886,438**
Total All Clerk Operations Expenses (Court and NonCourt)	**3,396,784**	**4,017,000**	**4,164,835**	**3,663,938**

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

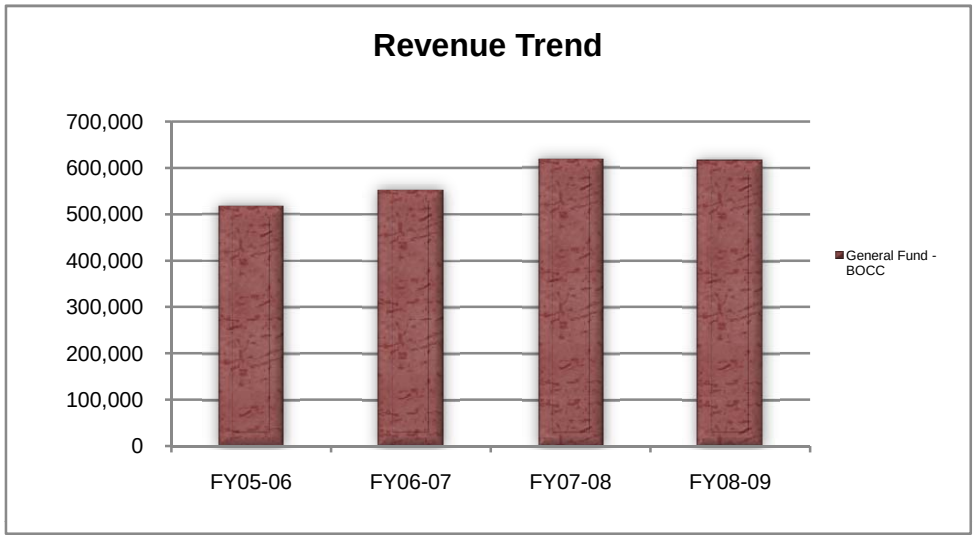
Administration of Elections – Federal, State, County, Special District, and Municipal

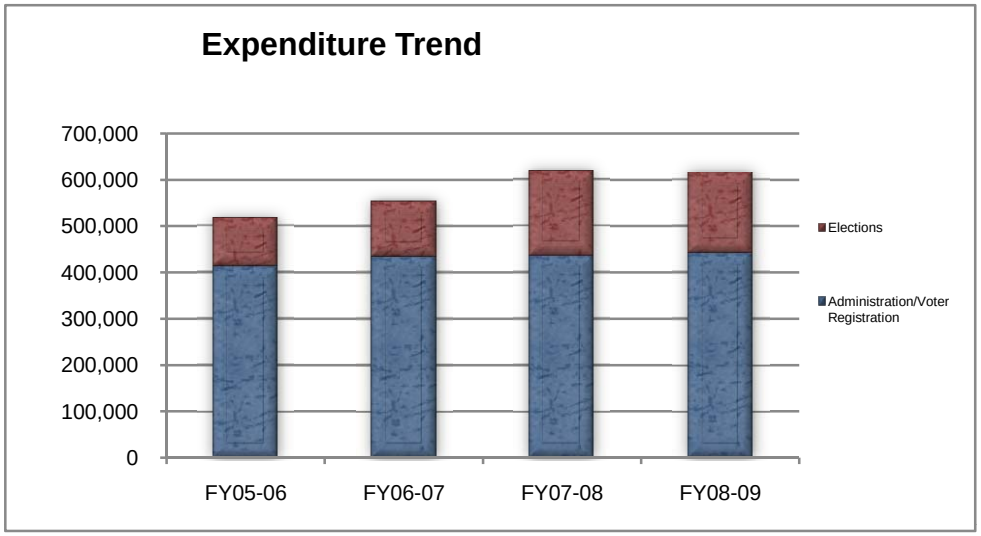
- Develop training manuals
- Train poll workers, clerks, deputies, inspectors, specialized technicians
- Establish polling locations
- Establish early voting sites, setup/train workers for sites
- Ballot layout, audio preparation, ordering requirements, printing, inventory
- Preparation of memory cards 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

SUPERVISOR OF ELECTIONS — GENERAL FUND

Fund 001 Dept. 1500	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	516,323	552,288	617,969	615,358	(2,611)	
	TOTAL REVENUES	**516,323**	**552,288**	**617,969**	**615,358**	**(2,611)**	
	Expenses						
581.91-24	**Administration/Voter Registration**						
	Salary/Executive	84,608	89,727	92,418	95,190	2,772	
	Regular Salary	146,957	156,959	167,685	172,715	5,030	
	Overtime	3,586	3,570	9,598	7,442	(2,156)	
	Benefits	119,131	126,598	111,356	109,384	(1,972)	
	Certification	2,000	2,000	2,000	2,000	0	
	Wellness Program	4,074	3,613	5,758	5,954	196	
	Other Contractual	2,419	3,361	1,000	1,000	0	
	Travel	3,704	2,580	3,500	3,500	0	
	Communications	3,739	1,630	2,100	2,200	100	
	Postage	9,274	11,293	9,500	10,500	1,000	
	Equipment Rental	624	986	2,676	2,676	0	
	Notary Insurance	663	689	650	650	0	
	Maint/Equipment	15,504	17,401	15,682	16,608	926	
	Other Current	175	83	400	400	0	
	Office Supplies	11,895	10,358	9,000	9,000	0	
	Gas, Oil	381	858	500	500	0	
	Sub/Memberships	1,889	1,992	2,448	2,144	(304)	
	Total Admin Voter Registration	**410,623**	**433,698**	**436,271**	**441,863**	**5,592**	
581.91-24	**Elections**						
	Other Salary	39,907	46,325	90,559	69,550	(21,009)	
	Benefits	1,162	1,503	1,815	2,483	668	
	Other Contractual	5,479	972	2,000	2,000	0	
	Travel	2,953	3,268	6,252	3,406	(2,846)	
	Poll Training	3,411	1,987	14,252	8,078	(6,174)	
	Postage	5,944	2,720	6,000	6,000	0	
	Building Rentals	1,400	1,400	2,800	1,400	(1,400)	
	Maint/Equipment	11,250	17,324	18,420	18,693	273	
	Voter Education	2,895	5,671	5,000	5,000	0	
	Other Current	588	802	1,000	1,000	0	
	Office Supplies	22,903	22,945	30,000	30,000	0	
	Gas, Oil	326	132	600	600	0	
	Capital	7,482	13,541	3,000	25,285	22,285	
	Total Elections	**105,700**	**118,590**	**181,698**	**173,495**	**(8,203)**	
	TOTAL EXPENSES	**516,323**	**552,288**	**617,969**	**615,358**	**(2,611)**	

SUPERVISOR OF ELECTIONS — GENERAL FUND



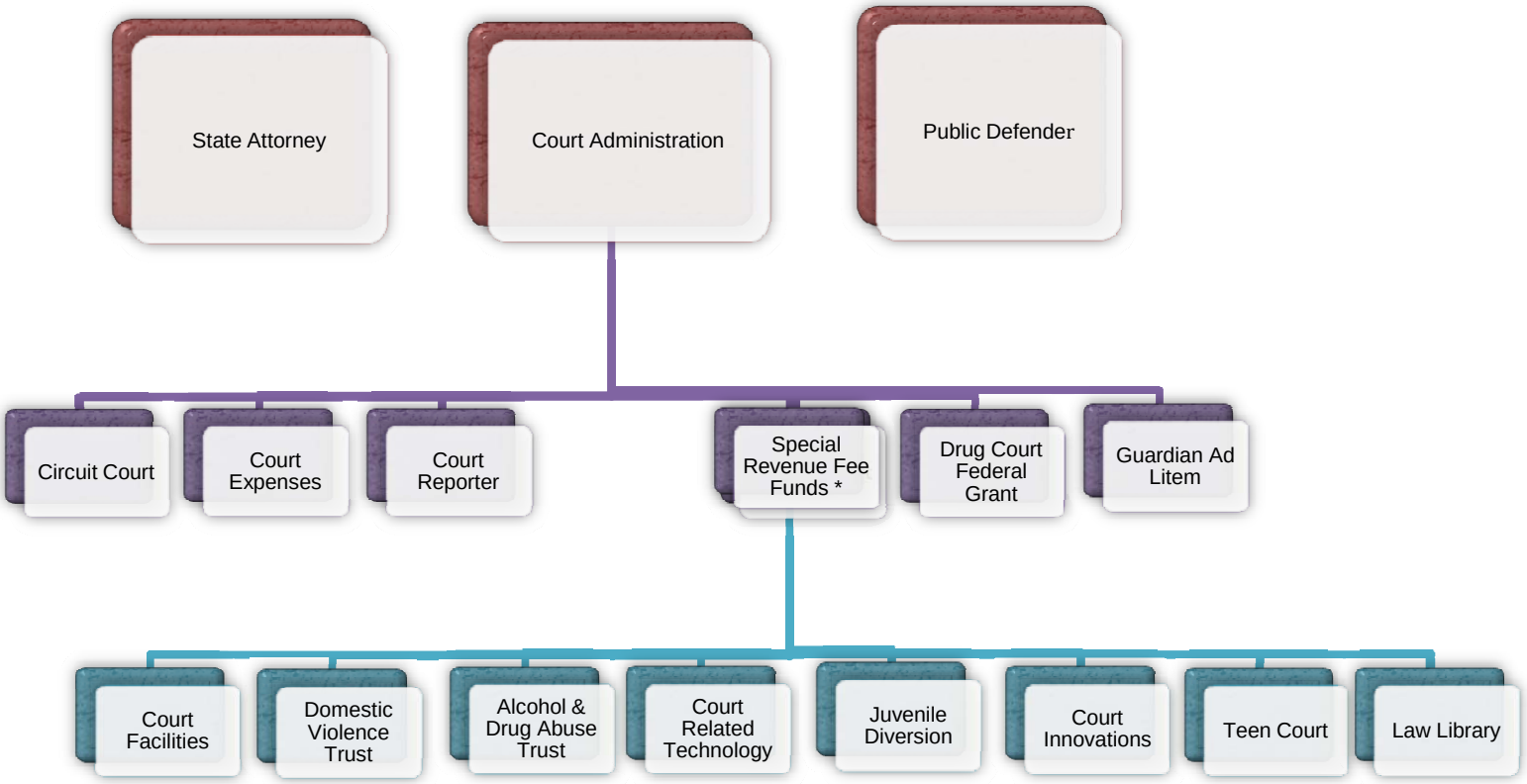


NOTE FOR GRAPH
General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

EQUIPMENT OUTLAY FOR CURRENT BUDGET:
3 AV-OSX Tabulators & printer

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund - BOCC	516,323	552,288	617,969	615,358
	516,323	**552,288**	**617,969**	**615,358**
Expenses				
Administration/Voter Registration	410,623	433,698	436,271	441,863
Elections	105,700	118,590	181,698	173,495
	516,323	**552,288**	**617,969**	**615,358**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary- Positions				
Full-Time	5.75	6.00	6.00	6.00
Total Positions	**5.75**	**6.00**	**6.00**	**6.00**



Special Revenue Funds are shown within Section 5

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 positions:

Department	Division	Position Title
Circuit Court	Guardian Ad Litem	Case Coordinator
Court	Drug Court	Drug Court Coordinator
Court	Teen Court	Teen Court Coordinator

JUDICIAL SUMMARY — GENERAL FUND

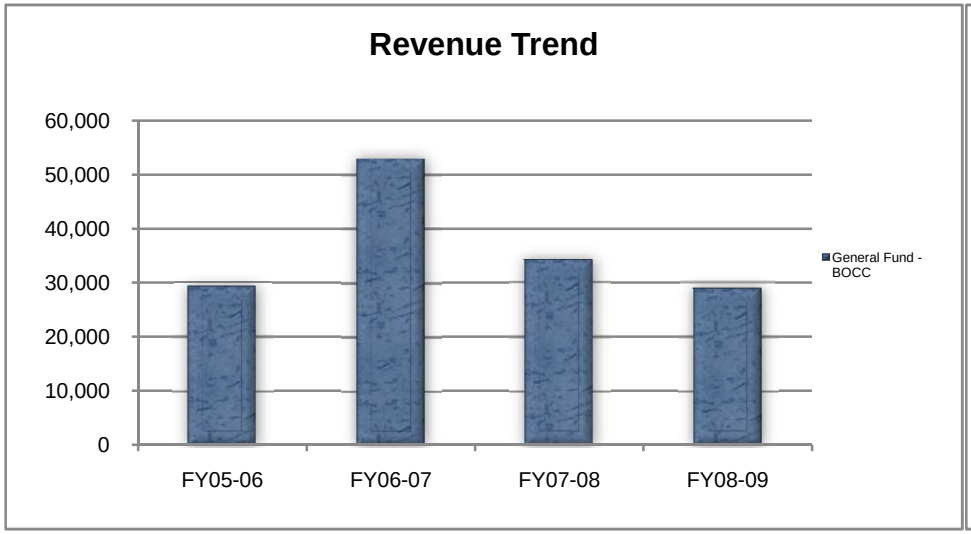
DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
General Fund - BOCC	83,936	130,951	138,544	128,287	(10,257)
Drug Court Grant	0	42,697	113,472	99,688	(13,784)
Total Revenues	**83,936**	**173,648**	**252,016**	**227,975**	**(24,041)**
Expenses					
State Attorney	29,142	52,886	34,156	28,850	(5,306)
Public Defender	607	2,284	10,200	9,060	(1,140)
Circuit Court	6,578	3,585	8,500	19,000	10,500
Court Expenses	0	0	13,000	3,500	(9,500)
Court Reporter	994	991	1,800	3,700	1,900
Drug Court Federal Grant	0	42,697	113,472	99,688	(13,784)
Guardian Ad Litem	44,537	70,045	64,888	58,277	(6,611)
County Court	2,078	1,160	6,000	5,900	(100)
Total Expenses	**83,936**	**173,648**	**252,016**	**227,975**	**(24,041)**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**

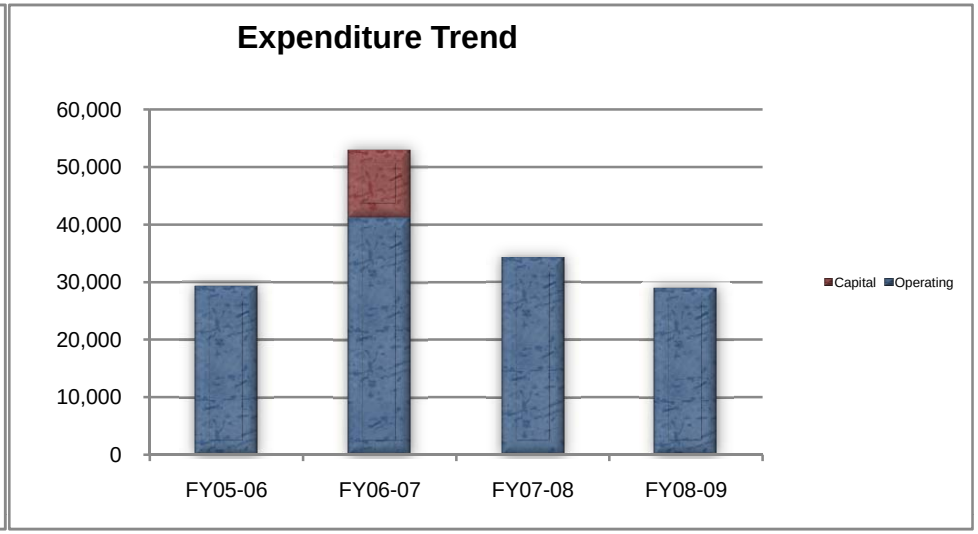
	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary- Positions					
Drug Court Federal Grant	0.00	0.00	1.00	0.80	(0.20)
Guardian Ad Litem	0.50	0.50	0.50	0.50	0.00
Total Positions	**0.50**	**0.50**	**1.50**	**1.30**	**(0.20)**

STATE ATTORNEY — GENERAL FUND

Fund 001 Dept. 1200	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	29,142	52,886	34,156	28,850	(5,306)	
	TOTAL REVENUES	**29,142**	**52,886**	**34,156**	**28,850**	**(5,306)**	
	Expenses						
602.34-10	Other Contracted Services	0	0	8,176	1,000	(7,176)	
41-10, 41-20	Communications	15,997	15,134	13,230	17,350	4,120	
602.43-10	Utilities Expense	2,748	4,326	0	0	0	
602.46-10	Building/Equipment Repairs	0	465	0	0	0	
602.46-30	Maintenance Agreements	5,835	7,692	2,000	1,500	(500)	
602.46-40	Small Tools & Equipment	0	96	0	3,000	3,000	
602.51-10	Office Supplies	4,068	1,000	6,000	6,000	0	
602.51-11	Office Equipment Under $1000	0	10,369	0	0	0	
602.51-20	Data Processing Supplies	0	124	0	0	0	
602.52-12	Other Operating Expenses	0	1,521	750	0	(750)	
602-52-30	Data Processing Software	494	437	0	0	0	
54-20, 54-21	Travel/Training	0	0	4,000	0	(4,000)	
	Total Operating Expenses	**29,142**	**41,164**	**34,156**	**28,850**	**(5,306)**	
	Equipment	0	11,722	0	0	0	
	Total Capital Outlay	**0**	**11,722**	**0**	**0**	**0**	
	TOTAL EXPENSES	**29,142**	**52,886**	**34,156**	**28,850**	**(5,306)**	

STATE ATTORNEY — GENERAL FUND





NOTE FOR GRAPH

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

DEPARTMENT SUMMARY

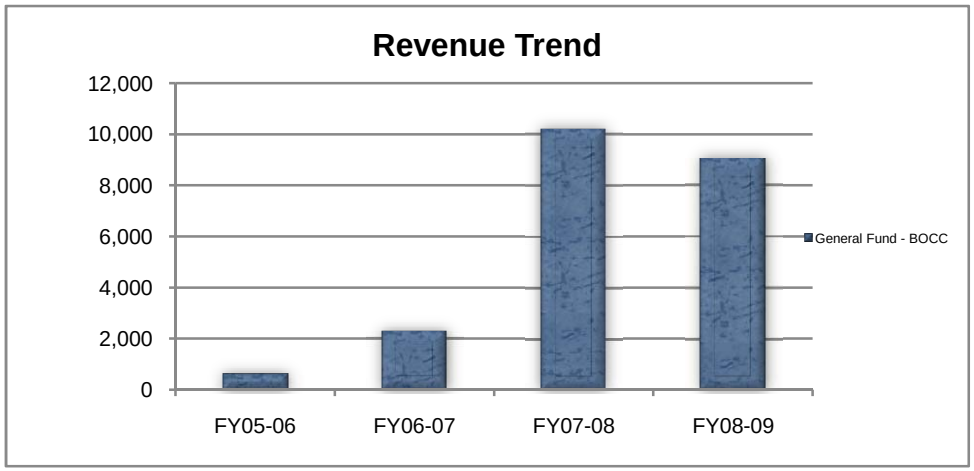
The State Attorney's Office is responsible for the review of criminal and civil complaints referred to the State Attorney's office by local, state and federal law enforcement agencies, other state agencies, or the public and for the processing of those complaints through the criminal justice system or 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.

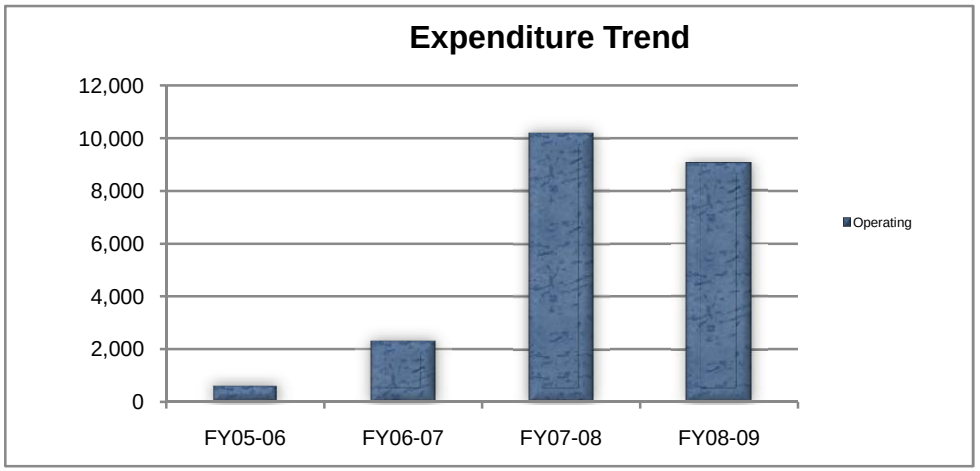
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund - BOCC	29,142	52,886	34,156	28,850
	29,142	**52,886**	**34,156**	**28,850**
Expenses				
Operating	29,142	41,164	34,156	28,850
Capital	0	11,722	0	0
	29,142	**52,886**	**34,156**	**28,850**

PUBLIC DEFENDER/CRIMINAL CONFLICT — GENERAL FUND

Fund 001 Dept. 1300/1301	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	607	2,284	10,200	9,060	(1,140)	
	TOTAL REVENUES	**607**	**2,284**	**10,200**	**9,060**	**(1,140)**	
	Expenses						
603.34-10	Other Contracted Services	0	0	600	400	(200)	
41-10, 41-20	Communications	165	2,284	9,600	5,000	(4,600)	
603.46-30	Maintenance Agreements	442	0	0	0	0	
603.51-10	Office Supplies	0	0	0	0	0	
1310/41-10	Communications-Criminal Conflict	0	0	0	3,660	3,660	
	TOTAL EXPENSES	**607**	**2,284**	**10,200**	**9,060**	**(1,140)**	

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

Section 27.3455 of Florida Statutes sets a schedule of additional court costs to be levied against defendants pleading guilty or nolo contendere (no contest) to or is found guilty of criminal traffic offenses, misdemeanors or felonies. These funds under the law are placed in a special trust fund by the Clerk of Court to defray the costs of services or expenses paid by the County on behalf of the Public Defender, State Attorney, Medical Examiner, Victim Witness Program and other matters.

Qualifications of Public Defender: According to Article V of the Florida Constitution, each Judicial Circuit shall have a Public Defender who shall be elected for a term of four years. He 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. He 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.

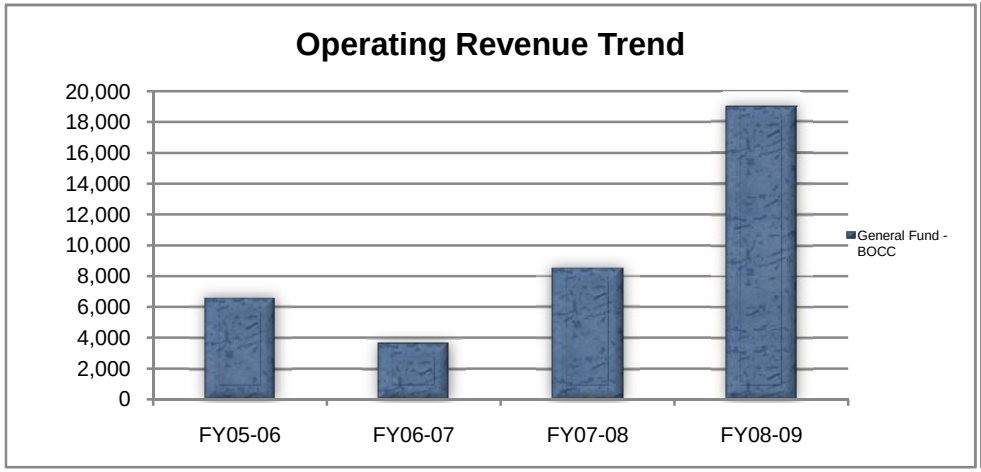
Due to the revision of Article V, the State has taken responsibility for all court operations except for communications, IT and facilities. See fund 194 for associated technology funding.

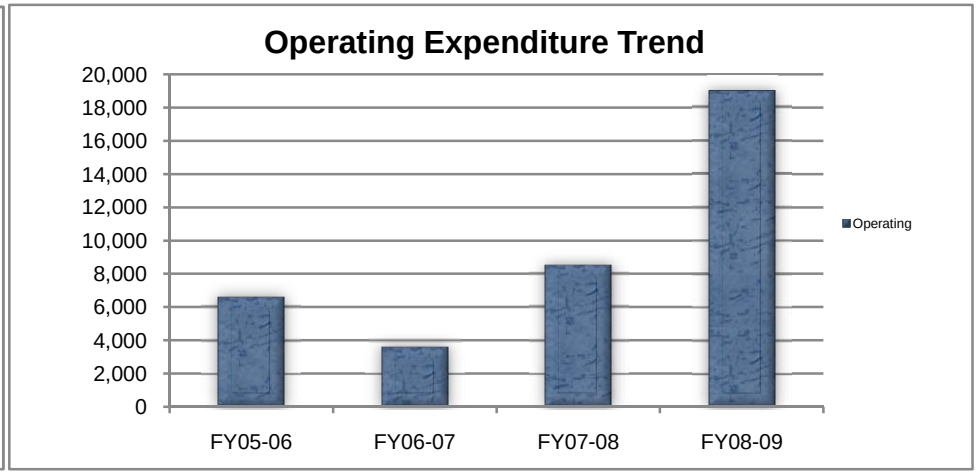
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund - BOCC	607	2,284	10,200	9,060
	607	**2,284**	**10,200**	**9,060**
Expenses				
Operating	607	2,284	10,200	9,060
	607	**2,284**	**10,200**	**9,060**

CIRCUIT COURT — GENERAL FUND

Fund 001 Dept. 1000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	6,578	3,585	8,500	19,000	10,500	
	TOTAL REVENUES	**6,578**	**3,585**	**8,500**	**19,000**	**10,500**	
	Expenses						
41-10, 41-20	Communications	2,883	3,299	5,000	16,000	11,000	
601.41-30	Postage Expense	1,563	0	0	0	0	
601.46-10	Building/Equipment Repairs	0	0	1,000	1,000	0	
601.46-30	Maintenance Agreements	1,580	144	0	0	0	
601.51-10	Office Supplies	0	0	1,000	500	(500)	
601.51-11	Office Equipment under $1,000	528	132	1,000	1,000	0	
601.52-12	Other Operating Expenses	24	10	500	500	0	
	TOTAL EXPENSES	**6,578**	**3,585**	**8,500**	**19,000**	**10,500**	

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

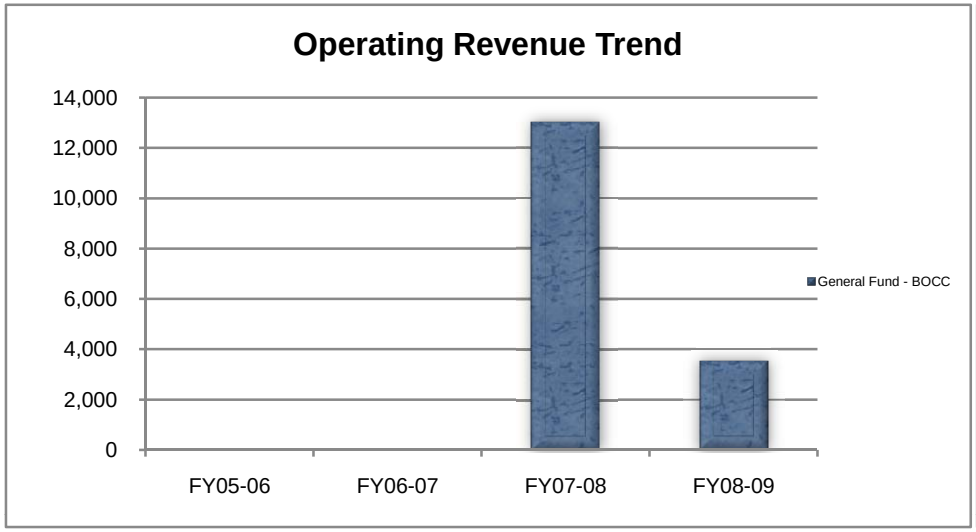
Pursuant to Article V - Revision 7 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court on July 1, 2004. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses.

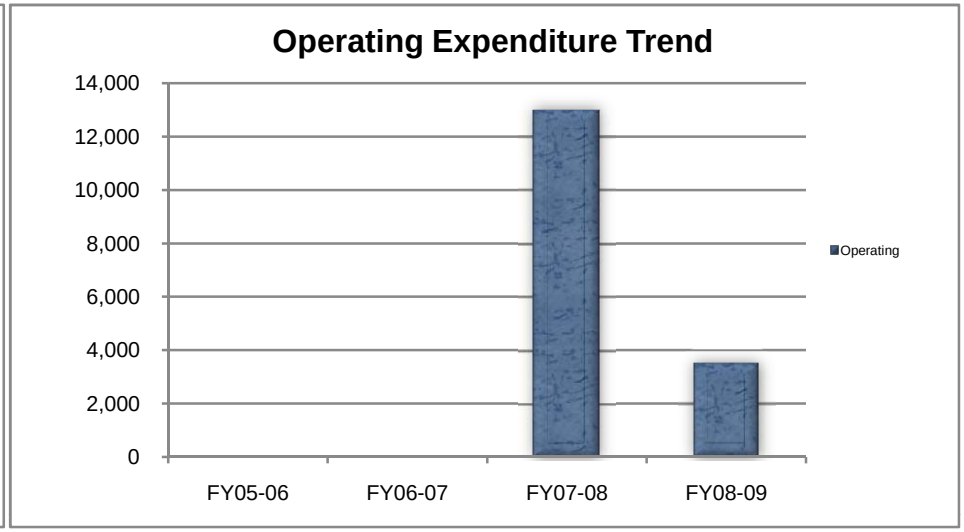
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund - BOCC	6,578	3,585	8,500	19,000
	6,578	**3,585**	**8,500**	**19,000**
Expenses				
Operating	6,578	3,585	8,500	19,000
	6,578	**3,585**	**8,500**	**19,000**

COURT EXPENSES — GENERAL FUND

Fund 001 Dept. 1010	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	0	0	13,000	3,500	(9,500)	
	TOTAL REVENUES	**0**	**0**	**13,000**	**3,500**	**(9,500)**	
	Expenses						
613.31-10	Professional Services	0	0	2,500	2,000	(500)	
613.34-10	Other Contracted Services	0	0	800	0	(800)	
616.31-70	Psychi & Psycho Services	0	0	700	0	(700)	
618.49-20	Witness Fees	0	0	500	0	(500)	
619.49-20	Expert Witness Fees	0	0	800	0	(800)	
621.31-25	Court Appt Attorney-conflicts	0	0	4,000	1,000	(3,000)	
629.49-92	Reimbursable Court Costs	0	0	2,500	0	(2,500)	
681.31-20	Court Appointed Attorneys	0	0	1,200	500	(700)	
	TOTAL EXPENSES	**0**	**0**	**13,000**	**3,500**	**(9,500)**	

COURT EXPENSES — GENERAL FUND





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 - Revision 7 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court on July 1, 2004. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses.

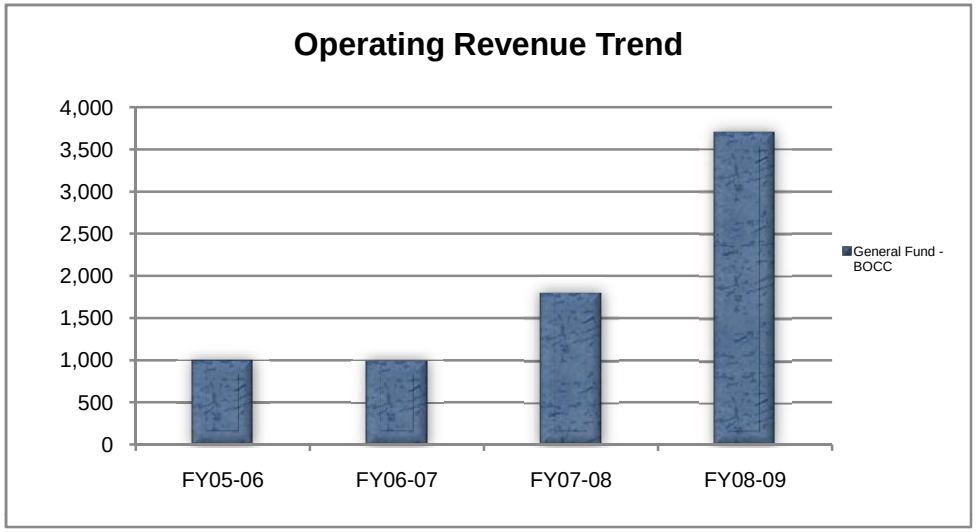
Pursuant to Florida Statutes, the County retains payment responsibility for certain services rendered prior to July 1, 2004.

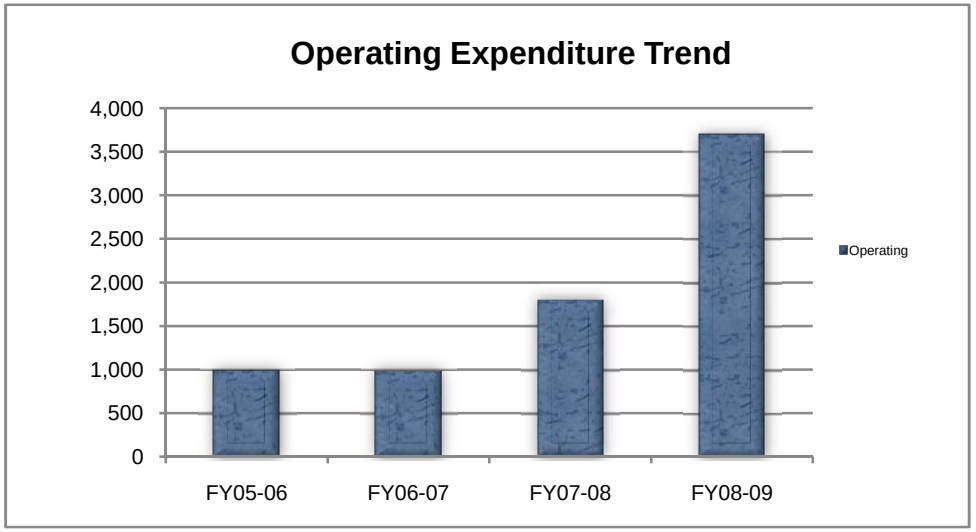
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund - BOCC	0	0	13,000	3,500
	0	**0**	**13,000**	**3,500**
Expenses				
Operating	0	0	13,000	3,500
	0	**0**	**13,000**	**3,500**

COURT REPORTER — GENERAL FUND

Fund 001 Dept. 1040	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	994	991	1,800	3,700	1,900	
	TOTAL REVENUES	**994**	**991**	**1,800**	**3,700**	**1,900**	
	Expenses						
41-10, 41-20	Communications	789	761	800	3,200	2,400	
615.41-30	Postage Expense	205	1	0	0	0	
615.46-10	Building/Equipment Repairs	0	0	500	500	0	
615.46-30	Maintenance Agreements	0	229	0	0	0	
615.51-10	Office Supplies	0	0	500	0	(500)	
	TOTAL EXPENSES	**994**	**991**	**1,800**	**3,700**	**1,900**	

COURT REPORTER — GENERAL FUND





NOTE FOR GRAPH

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

DEPARTMENT SUMMARY

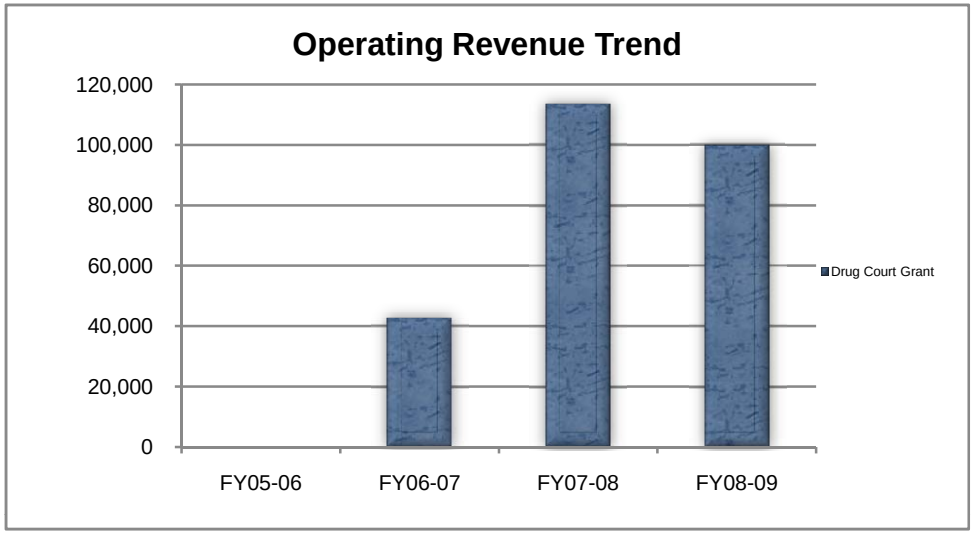
Pursuant to Article V - Revision 7 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court on July 1, 2004. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses.

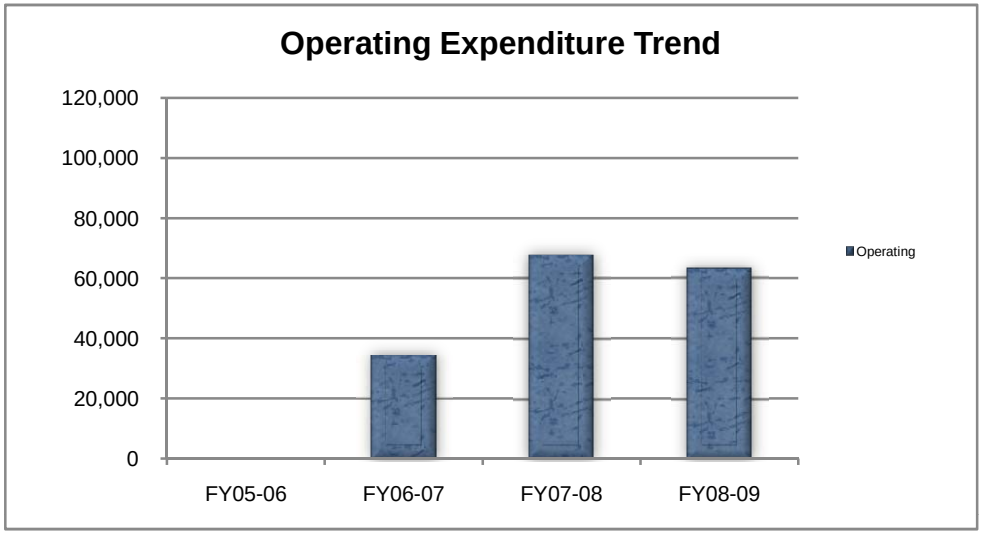
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund - BOCC	994	991	1,800	3,700
	994	**991**	**1,800**	**3,700**
Expenses				
Operating	994	991	1,800	3,700
	994	**991**	**1,800**	**3,700**

DRUG COURT GRANT — GENERAL FUND

Fund 001 Dept. 8605	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
331.82-01	Drug Court Grant	0	42,697	113,472	99,688	(13,784)	Grant award $250,000. Expires 6/30/2009.
	TOTAL REVENUES	**0**	**42,697**	**113,472**	**99,688**	**(13,784)**	FY09 amount is carry forward.
	Expenses						
622.10-12	Regular Salaries	0	6,217	30,272	25,027	(5,245)	
622.xx-xx	Employee Benefits	0	2,190	15,481	11,506	(3,975)	
	Total Personnel Expenses	**0**	**8,407**	**45,753**	**36,533**	**(9,220)**	
622.34-10	Other Contracted Expenses	0	32,620	52,500	57,000	4,500	
622.40-10	Travel Expenses	0	808	2,454	4,900	2,446	
622.41-10	Communications Recurring	0	229	0	0	0	
622.46-40	Small Tools & Equipment	0	31	0	0	0	
622.47-10	Printing & Binding	0	0	0	0	0	
622.49-15	Advertising	0	33	0	0	0	
622.51-10	Office Supplies	0	214	250	1,255	1,005	
622.52-12	Other Operating Expenses	0	5	12,515	0	(12,515)	
622.54-10	Publications/Memberships	0	350	0	0	0	
	Total Operating Expenses	**0**	**34,290**	**67,719**	**63,155**	**(4,564)**	
	TOTAL EXPENSES	**0**	**42,697**	**113,472**	**99,688**	**(13,784)**	

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. Grant Period 07/01/06 to 06/30/09

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.

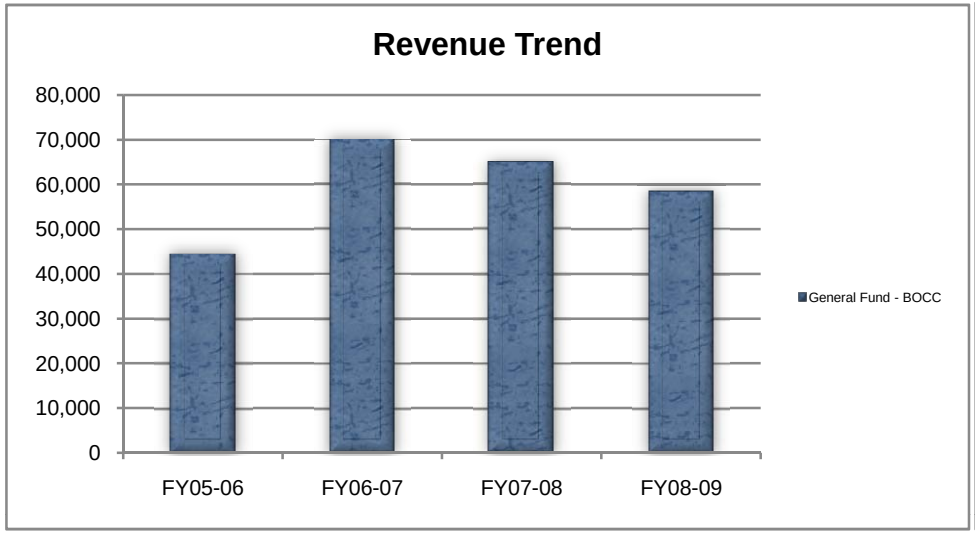
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Drug Court Grant	0	42,697	113,472	99,688
	0	**42,697**	**113,472**	**99,688**
Expenses				
Personnel	0	8,407	45,753	36,533
Operating	0	34,290	67,719	63,155
	0	**42,697**	**113,472**	**99,688**

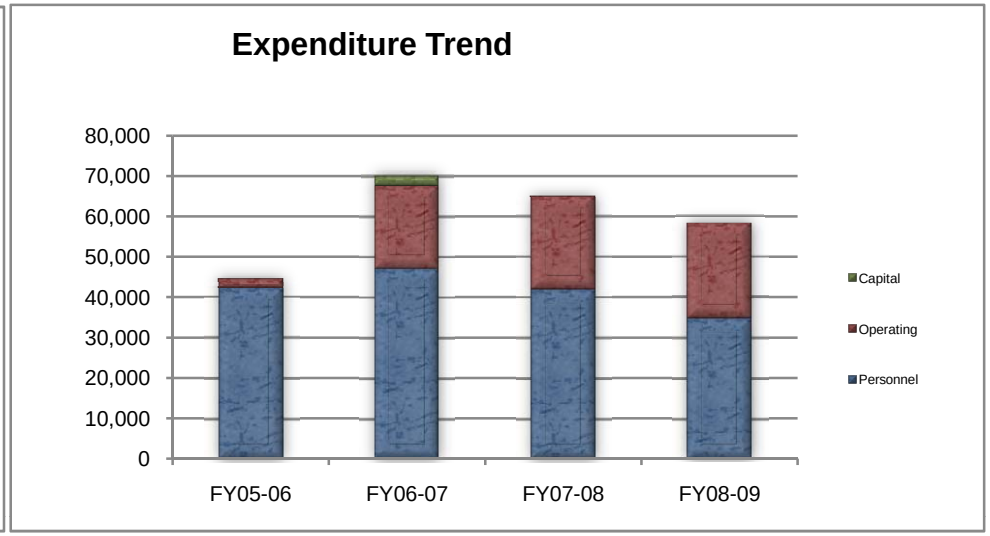
	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary- Positions					
Drug Coordinator	0.00	0.00	1.00	0.80	Split funded with Court Innovations Fund
Total Positions	**0.00**	**0.00**	**1.00**	**0.80**	

GUARDIAN AD LITEM — GENERAL FUND

Fund 001 Dept. 1020	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	44,537	70,045	64,888	58,277	(6,611)	
	TOTAL REVENUES	**44,537**	**70,045**	**64,888**	**58,277**	**(6,611)**	
	Personnel Expenses						
685.10-12	Regular Salaries	24,939	28,896	25,002	25,709	707	
685.10-14	Overtime	0	0	1,920	0	(1,920)	
685.xx-xx	Employee Benefits	17,180	18,075	14,874	8,940	(5,934)	
	Total Personnel Expenses	**42,119**	**46,971**	**41,796**	**34,649**	**(7,147)**	
	Expenses						
685.40-10	Travel Expenses						
685.41-10	Communications Recurring	1,048	709	1,444	1,444	0	
685.41-30	Postage Expense	258	354	300	300	0	
685.43-10	Utilities	0	0	1,848	2,384	536	
685.44-10	Rentals & Leases	28	18,000	18,000	18,000	0	
685.46-10	Operating Expenses	465	0	0	0	0	
685.47-10	Printing & Binding	257	0	200	200	0	
685.51-10	Office Supplies	75	1,256	1,000	1,000	0	
685.51-11	Office Equipment under $1000	0	160	0	0	0	
685-51-20	Data Processing Supplies	122	200	0	0	0	
685-52-12	Other Operating Expenses	165	0	0	0	0	
685.54-10	Publications/Memberships	0	0	300	300	0	
	Total Operating Expenses	**2,418**	**20,679**	**23,092**	**23,628**	**536**	
615.64-10	Equipment	0	2,395	0	0	0	
	Total Capital Outlay	**0**	**2,395**	**0**	**0**	**0**	
	TOTAL EXPENSES	**44,537**	**70,045**	**64,888**	**58,277**	**(6,611)**	

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, per Florida Statutes-Chapter 39, Part XII, 39.820 - 39.8298, to advocate for the best interests of children who have been abused, neglected, and/or abandoned and who are involved in dependency court proceedings.

As of April 16, 2008, the Flagler County GAL program is advocating for one hundred fifteen (115) children. This current number reflects a 119% increase over the year.

The Flagler County GAL program currently has 23 volunteers making a direct impact on children's lives through their advocacy. A GAL's advocacy includes, but is not limited to, a minimum of one face to face visit with each child-every 30 to 60 days until discharged from the court, court appearances, educational and case related staffings, information gathering, petition allegation investigation, case monitoring, report writing, 30 hours of pre-service training and continued yearly in-service training. The GAL Program is in a direct position to help ensure that the children in the dependency system have a voice and that that voice is heard.

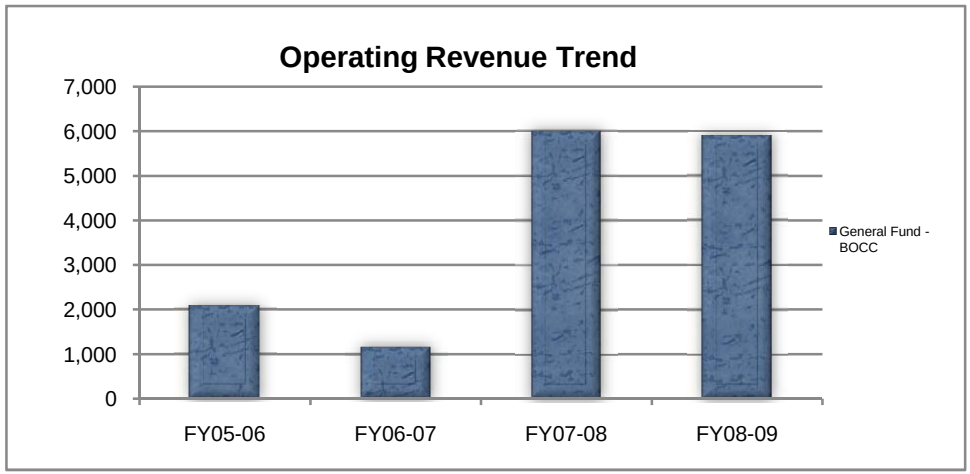
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund - BOCC	44,537	70,045	64,888	58,277
	44,537	**70,045**	**64,888**	**58,277**
Expenses				
Personnel	42,119	46,971	41,796	34,649
Operating	2,418	20,679	23,092	23,628
Capital	0	2,395	0	0
	44,537	**70,045**	**64,888**	**58,277**

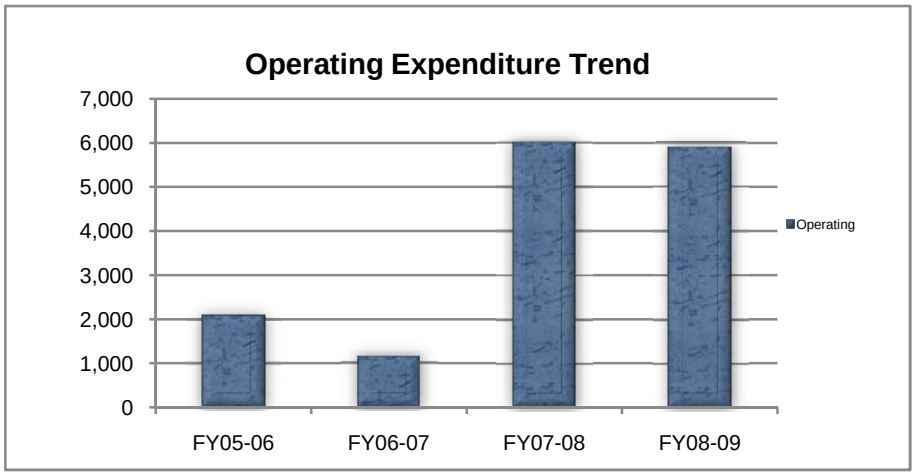
	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary- Positions				
Case Coordinator	0.50	0.50	0.50	0.50
Total Positions	**0.50**	**0.50**	**0.50**	**0.50**

COUNTY COURT — GENERAL FUND

Fund 001 Dept. 1100	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	2,078	1,160	6,000	5,900	(100)	
	TOTAL REVENUES	**2,078**	**1,160**	**6,000**	**5,900**	**(100)**	
	Expenses						
41-10, 41-20	Communications	1,284	1,160	2,500	3,300	800	
601.41-30	Postage Expense	474	0	0	0	0	
601.44-10	Rentals & Leases	0	0	0	0	0	
601.46-10	Building/Equipment Repairs	0	0	1,000	800	(200)	
601.51-10	Office Supplies	0	0	1,000	500	(500)	
601.51-11	Office Equipt under $1,000	320	0	1,000	800	(200)	
601.52-12	Other Operating Expenses	0	0	500	500	0	
	TOTAL EXPENSES	**2,078**	**1,160**	**6,000**	**5,900**	**(100)**	

COUNTY COURT — GENERAL FUND





NOTE FOR GRAPH

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DEPARTMENT SUMMARY

Pursuant to Article V - Revision 7 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court on July 1, 2004. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund - BOCC	2,078	1,160	6,000	5,900
	2,078	**1,160**	**6,000**	**5,900**
Expenses				
Operating	2,078	1,160	6,000	5,900
	2,078	**1,160**	**6,000**	**5,900**

COUNTY COMMISSION

FLAGLER COUNTY, FLORIDA

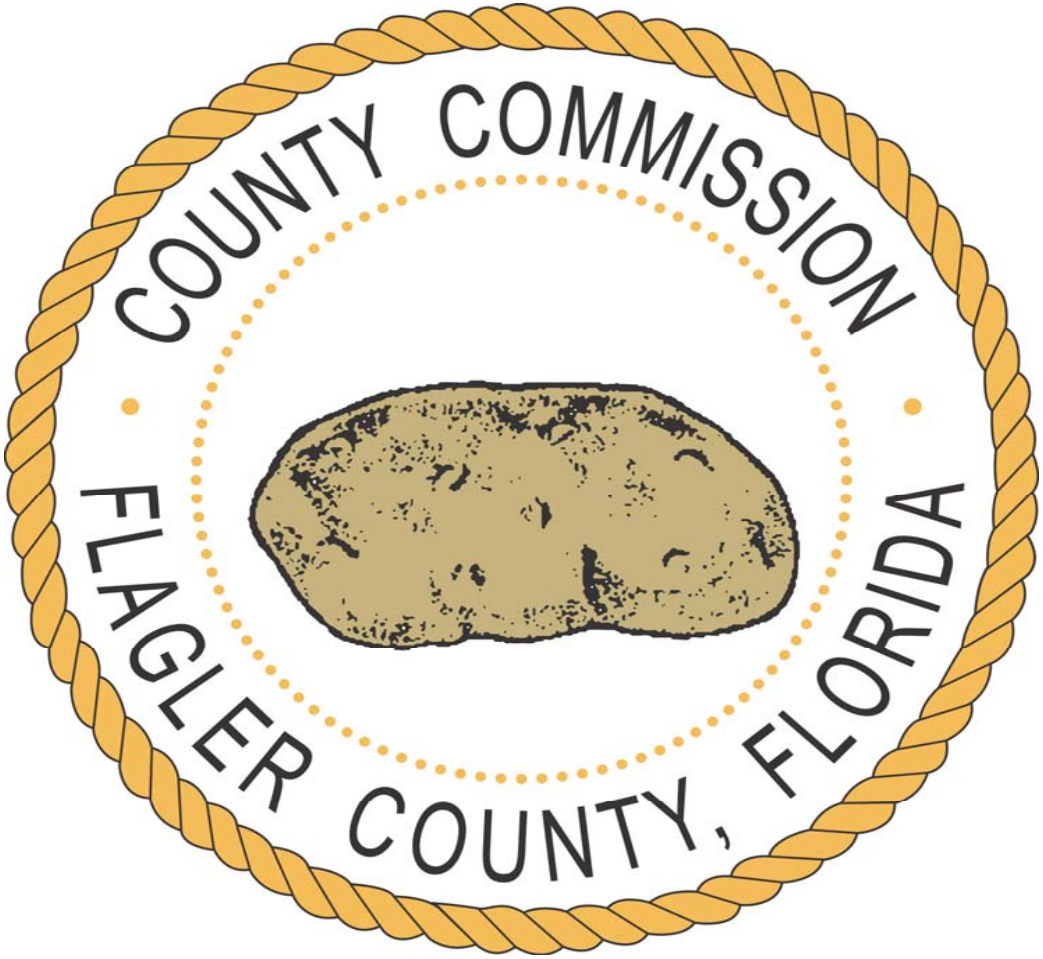
Flagler County Board of County Commissioners
FY 2008-2009

APPROPRIATION SUMMARY-GENERAL FUND- BOCC

DEPARTMENT	BUDGET FY 08	BUDGET FY 09	% CHANGE	POSITIONS FY 08	POSITIONS FY 09
Board of County Commissioners	369,695	421,060	13.9%	5.00	5.00
County Administration					
Administration	655,007	632,082	-3.5%	6.00	6.00
Economic Development	0	1,155,000	100.0%	0.00	0.00
County Attorney	613,004	588,036	-4.1%	4.00	4.00
Financial Services					
Budget	498,629	435,919	-12.6%	6.00	5.10
Purchasing	243,020	249,527	2.7%	4.00	4.00
Information Technology	642,358	530,825	-17.4%	6.00	5.00
Grants	20,472	0	-100.0%	0.30	0.00
Community Services:					
Human Resources	295,704	248,996	-15.8%	4.00	3.00
Extension Service	318,613	271,249	-14.9%	6.00	5.00
Social Services	3,615,440	3,167,543	-12.4%	18.50	17.50
Veterans Services	125,784	126,597	0.6%	2.00	2.00
Library Services	1,147,902	1,201,573	4.7%	18.85	18.85
General Services:					
General Services-Administration	308,667	381,520	23.6%	4.00	6.00
Fleet Management	422,533	617,560	46.2%	5.50	7.00
Facilities Management	2,395,988	2,116,030	-11.7%	37.00	29.00
Public Transportation*	0	1,636,934	100.0%		15.50
Government Services Building*	0	1,258,562	100.0%	0.00	0.00
Recreation Facilities	1,129,789	1,180,004	4.4%	15.50	12.25
Bull Creek	0	88,625	100.0%	0.00	0.75
Princess Place Preserve	0	128,268	100.0%	0.00	2.50
Recreation Services	711,241	335,144	-52.9%	9.00	2.00
Parks Grants	251,724	92,751	-63.2%	0.00	0.00

DEPARTMENT	BUDGET FY 08	BUDGET FY 09	% CHANGE	POSITIONS FY 08	POSITIONS FY 09
Emergency Services:					
Emergency Services-Admin	820,546	556,247	-32.2%	8.60	4.40
Emergency Management	352,316	320,097	-9.1%	3.00	3.00
Emergency Communications	1,410,785	1,746,306	23.8%	0.00	0.00
Emergency Flight Operations	614,261	520,358	-15.3%	3.00	2.00
Fire/Rescue	8,191,369	8,171,658	-0.2%	80.00	79.00
Emergency Services Grants	9,337	11,352	21.6%	0.00	0.00
Non Departmental:					
Pooled Expenditures	2,981,708	3,238,674	8.6%	0.00	0.00
Interfund Transfers	1,566,921	405,100	-74.1%	0.00	0.00
Tax Increment Financing	751,158	861,574	14.7%	0.00	0.00
General Fd Capital Projects	884,500	136,718	-84.5%	0.00	0.00
Medical Examiner	179,162	203,700	13.7%	0.00	0.00
Reserves	5,796,717	8,698,334	50.1%	0.00	0.00
Value Adjustment Board	6,899	10,999	59.4%	0.00	0.00
Property Insurance	1,054,049	686,151	-34.9%	0.00	0.00
Hist Res & Corridor Dev	1,000	0	-100.0%	0.00	0.00
Total BCC General Fund	**38,386,298**	**42,431,073**		**246.25**	**238.85**

* Public Transportation has been transferred from Enterprise Fund and Government Services Building from Special Revenue Fund.



APPROVED BUDGET FY 2008-2009

Flagler County Board of County Commissioners
FY 2008-2009

ADMINISTRATIVE-SUMMARY — GENERAL FUND

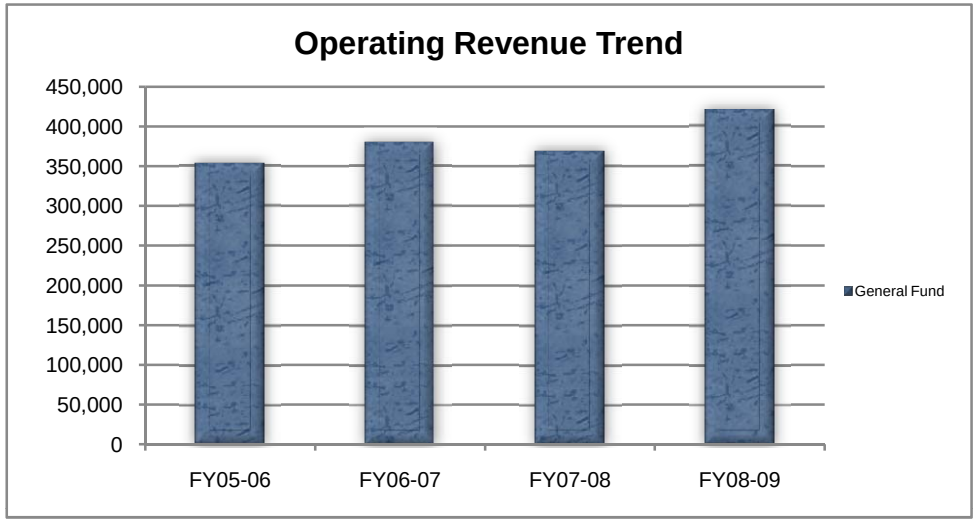
DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
General Fund	1,959,426	1,913,883	1,637,706	2,796,178	1,158,472
Total Revenues	**1,959,426**	**1,913,883**	**1,637,706**	**2,796,178**	**1,158,472**
Expenses					
Board of County Commissioners	354,237	379,898	369,695	421,060	51,365
Administration	948,496	838,942	655,007	632,082	(22,925)
County Attorney	526,694	540,043	613,004	588,036	(24,968)
Economic Development	129,999	155,000	0	1,155,000	1,155,000
Total Expenses	**1,959,426**	**1,913,883**	**1,637,706**	**2,796,178**	**1,158,472**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**

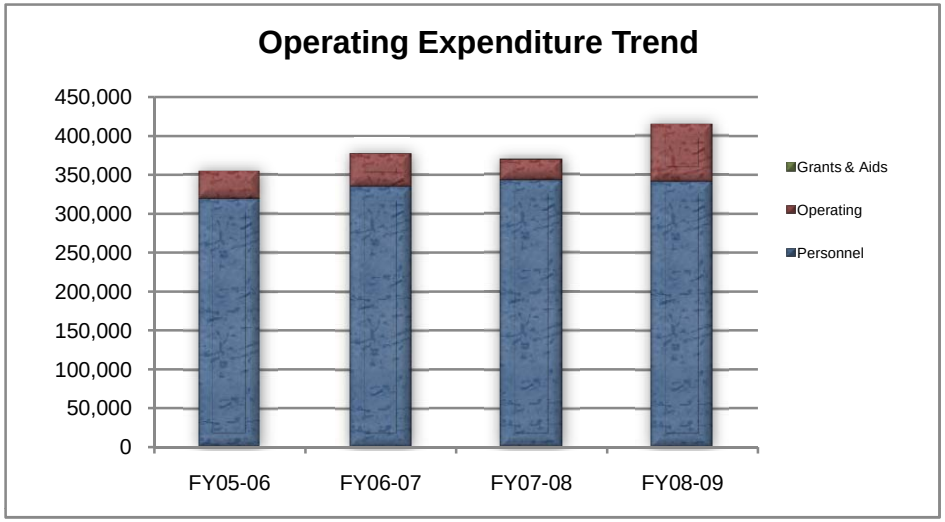
	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary -Positions					
Board of County Commissioners	5.00	5.00	5.00	5.00	0.00
Administration	6.00	7.00	6.00	6.00	0.00
County Attorney	4.00	4.00	4.00	4.00	0.00
Total Positions	**15.00**	**16.00**	**15.00**	**15.00**	**0.00**

BOARD OF COUNTY COMMISSIONERS — GENERAL FUND

Fund 001 Dept 0100	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	354,237	379,898	369,695	421,060	51,365	
	TOTAL REVENUES	**354,237**	**379,898**	**369,695**	**421,060**	**51,365**	
	Expenses						
10-11,10-12	Salaries	201,175	219,095	231,920	237,690	5,770	Dictated by Chapter 145.031 F.S.
511.xx-xx	Employee Benefits	117,579	115,909	110,570	103,400	(7,170)	
	Total Personnel Expenses	**318,754**	**335,004**	**342,490**	**341,090**	**(1,400)**	
511.31-10	Professional Services	0	0	0	7,000	7,000	Facilitator for FY 2010 budget process
511.34-10	Lobbyist Consulting Fees	0	0	0	40,000	40,000	Lobbyist fees transferred from Pooled account
40-10,54-20	Travel/Training	4,143	8,147	3,686	3,250	(436)	
511-41-10	Communications	2,435	2,757	1,272	4,500	3,228	Nextel service for Commissioners
511.41-30	Postage Expense	3,653	3,536	3,020	3,520	500	
511.46-60	Other Insurance & Bonds	0	75	0	0	0	
511.46-30	Maintenance Agreements	3,060	2,755	500	700	200	
511.46-40	Small Tools & Equipment	86	494	0	0	0	
511.47-10	Printing & Binding	107	309	510	500	(10)	
511.49-10	Other Current Charges	2,736	1,412	3,022	2,200	(822)	
511.49-13	Service Awards/Recognition	4,344	94	0	0	0	
511.49-15	Advertising	981	664	3,060	1,000	(2,060)	
511.51-10	Office Supplies	2,797	5,076	3,570	3,000	(570)	
511.51-11	Office Equipment under $1,000	28	245	0	1,300	1,300	
511.51-20	Data Processing Supplies	0	150	0	0	0	
511.52-12	Other Operating Expenses	386	450	255	0	(255)	
511.54-10	Publications/Memberships	10,727	15,768	7,810	7,000	(810)	
	Total Operating Expenses	**35,483**	**41,932**	**26,705**	**73,970**	**47,265**	
511-64-10	Equipment	0	2,962	0	6,000	6,000	Capital Technology
	Total Capital Expenses	**0**	**2,962**	**0**	**6,000**	**6,000**	
511.81-23	FIND Donation	0	0	500	0	(500)	
	Total Other Expenses	**0**	**0**	**500**	**0**	**(500)**	
	TOTAL EXPENSES	**354,237**	**379,898**	**369,695**	**421,060**	**51,365**	

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.

CAPITAL OUTLAY FOR CURRENT BUDGET:

3 Laptop Computer Replacements	$6,000

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	354,237	379,898	369,695	421,060
	354,237	**379,898**	**369,695**	**421,060**
Expenses				
Personnel	318,754	335,004	342,490	341,090
Operating	35,483	41,932	26,705	73,970
Grants & Aids	0	0	500	0
Capital	0	2,962	0	6,000
	354,237	**379,898**	**369,695**	**421,060**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
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 oversees all day-to-day County operations and the development and management of the County's annual operating and capital improvement budgets.

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

County Administration staff provides support to the County Administrator, Board of County Commissioners, other County staff employees, 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 Commissioner workshops and meetings.

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, setup 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 assure that they are faithfully executed.
- Meet regularly with members of the Board of County Commissioners to assist with response to inquiries and special requests 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 clearing house for citizen inquires and provide a written or electronic 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 vacancies, positions, or employment under the jurisdiction of the Board. However, the employment of all department heads shall require confirmation by the Board of County Commissioners.
- Attend all meetings of the Board with the authority to participate in the discussion of any matter. In conjunction, prepare the Board for each item as necessary with background information on the subject, financial consequences and staff needs.
- Prepare press releases to the local media for all County sponsored special events, milestones and accomplishments.

Fiscal Year 2008-2009 Goals
Administration - Communications

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- For 2008, produce an annual report of Countywide successes and issues in accordance with the Florida Statutes. Publish as an electronic version to be sent Countywide and on the County website. Produce a paper copy if financially feasible.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- By September 2008, begin a quarterly electronic County newsletter to better keep citizens informed.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.

Fiscal Year 2008-2009 Goals
Administration - Intergovernmental Relations

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Complete either the TPO (MPO) or Joint Planning Agreements, or both, with the City of Palm Coast.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Continue to have one-on-one meetings with the other local governmental agencies at least once every 12 months.
- Begin the next phase of beach restoration with Flagler Beach.
- Complete evaluation of Old Courthouse building.

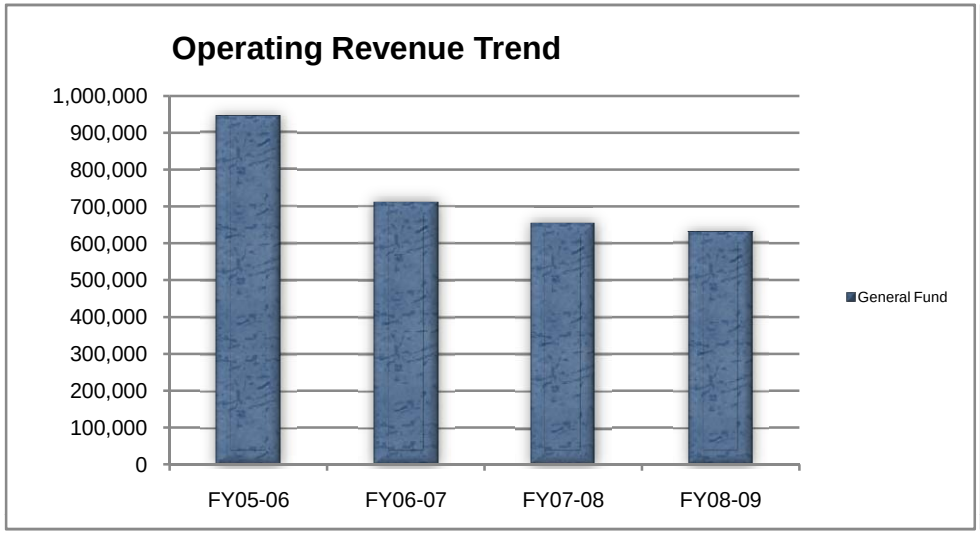
Low Ranked Goals

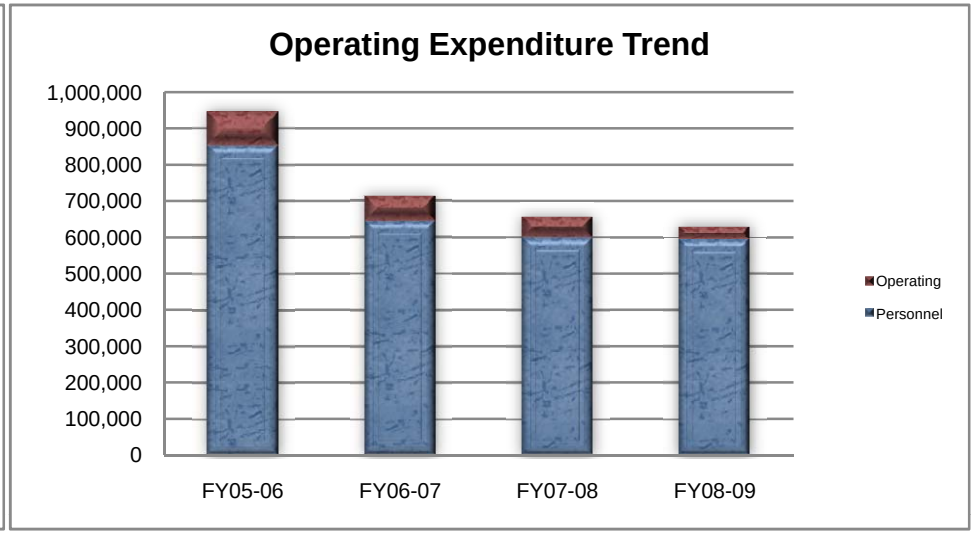
- Seek to privatize the provision of government services, where practical and financially feasible.
- Continue holding joint meetings with Flagler County local governments every four months.
- Enhance awareness of Flagler County’s Environmentally Sensitive Lands program by ensuring recognition signage is present at all locations that have received ESL funds, by June 2009.

ADMINISTRATION — GENERAL FUND

Fund 001 Dept 0200/0220	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	948,496	838,942	655,007	632,082	(22,925)	
	TOTAL REVENUES	**948,496**	**838,942**	**655,007**	**632,082**	**(22,925)**	
	Expenses						
10-11,10-12	Salaries	646,026	473,548	451,033	455,727	4,694	Transferred in the Communications Manager
512.xx-xx	Employee Benefits	208,185	170,479	146,270	137,395	(8,875)	
	Total Personnel Expenses	**854,211**	**644,027**	**597,303**	**593,122**	**(4,181)**	
512.31-10	Professional Services	0	0	20,000	0	(20,000)	County Administrator search fees in FY08
519.34-03	Contracted Transportation	92	232	0	0	0	
512.34-10	Other Contracted Services	30,470	14,299	0	0	0	
512.xx-xx	Travel/Training	12,686	8,140	9,674	11,166	1,492	
41-10,41-20	Communications	8,995	5,735	7,920	3,844	(4,076)	
512.41-30	Postage Expense	1,688	634	1,650	450	(1,200)	
512.44-10	Rentals & Leases	0	0	0	8,000	8,000	Postage machine rental transferred from Purchasing
512.45-20	Vehicle Insurance	474	0	0	0	0	
512.45-60	Other Insurance & Bonds	0	145	300	0	(300)	
512.46-10	Building/Equipment Repairs	62	613	500	0	(500)	
512.46-20	Vehicle Repair	306	0	0	0	0	
512.46-30	Maintenance Agreements	3,207	4,714	6,560	5,300	(1,260)	
512.46-40	Small Tools & Equipment	871	8,119	0	500	500	
512.47-10	Printing & Binding	1,861	487	500	100	(400)	
519.48-10	Promotional Activities	773	630	0	0	0	
512.49-10	Other Current Charges	288	0	0	0	0	
512.49-15	Advertising	7,730	0	2,000	0	(2,000)	Allocation eliminated based on expenditure history
512.51-10	Office Supplies	3,500	4,651	2,700	2,850	150	
512.51-11	Office Equipment under $1,000	9,856	3,048	500	0	(500)	
512.51-20	Data Processing Supplies	845	2,738	0	0	0	
512.52-12	Other Operating Expenses	1,954	4,458	2,350	2,050	(300)	
512.52-20	Clothing & Wearing Apparel	1,152	0	0	0	0	
512.52-30	Data Processing Software	1,648	8,074	0	0	0	
512.54-10	Publications/Memberships	2,417	1,547	3,050	2,200	(850)	
	Total Operating Expenses	**90,875**	**68,264**	**57,704**	**36,460**	**(21,244)**	
512.64-10	Equipment	3,410	126,651	0	2,500	2,500	Capital Technology
	Total Capital Expenses	**3,410**	**126,651**	**0**	**2,500**	**2,500**	
	TOTAL EXPENSES	**948,496**	**838,942**	**655,007**	**632,082**	**(22,925)**	

ADMINISTRATION **GENERAL FUND**





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

CAPITAL OUTLAY FOR CURRENT BUDGET:

1 Replacement Laptop Computer w/Docking Station	$2,500

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	948,496	838,942	655,007	632,082
	948,496	**838,942**	**655,007**	**632,082**
Expenses				
Personnel	854,211	644,027	597,303	593,122
Operating	90,875	68,264	57,704	36,460
Capital	3,410	126,651	0	2,500
	948,496	**838,942**	**655,007**	**632,082**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary -Positions				
County Admininistrator	1.00	1.00	1.00	1.00
Deputy County Administrator	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Executive Assistant to CA	1.00	1.00	1.00	1.00
Special Projects/Grants Coordinator	0.00	0.00	1.00	1.00
Communications Manager	1.00	1.00	1.00	1.00
Community Relations Liason	1.00	1.00	0.00	0.00
Video Production Coordinator	0.00	1.00	0.00	0.00
Total Positions	**6.00**	**7.00**	**6.00**	**6.00**

County Attorney

The County Attorney's office is a four-person professional staff consisting of two attorneys and two paralegals. 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 department is available to all County Constitutional Officers for 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 Flagler County. The office 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 is committed to work closely with the Board of County Commissioners and County Administration to ensure efficient and cost-effective County government. Specifically, the County Attorney's Office is committed to the protection of the public's interest through all documents and procedures that form the proper relationship between Flagler County and its citizens and businesses.

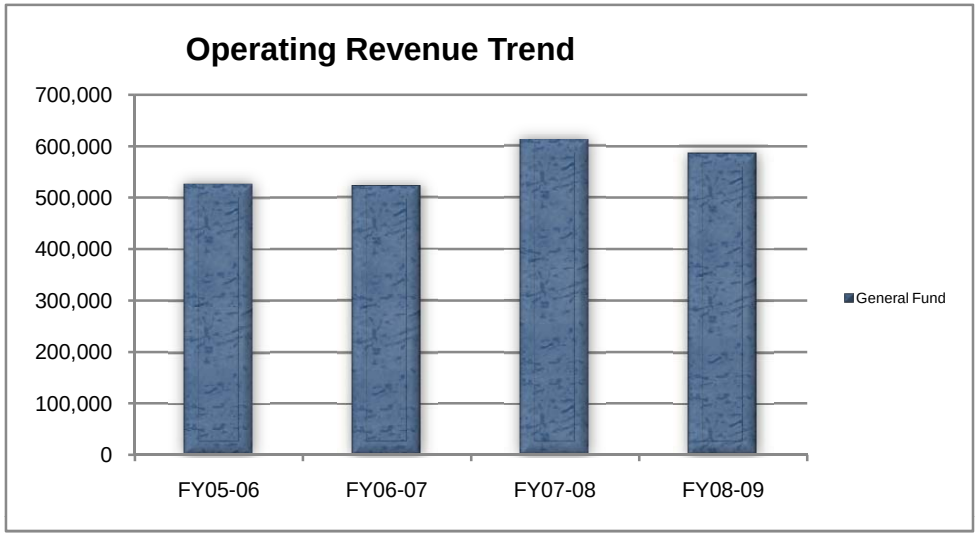
Primary Functions

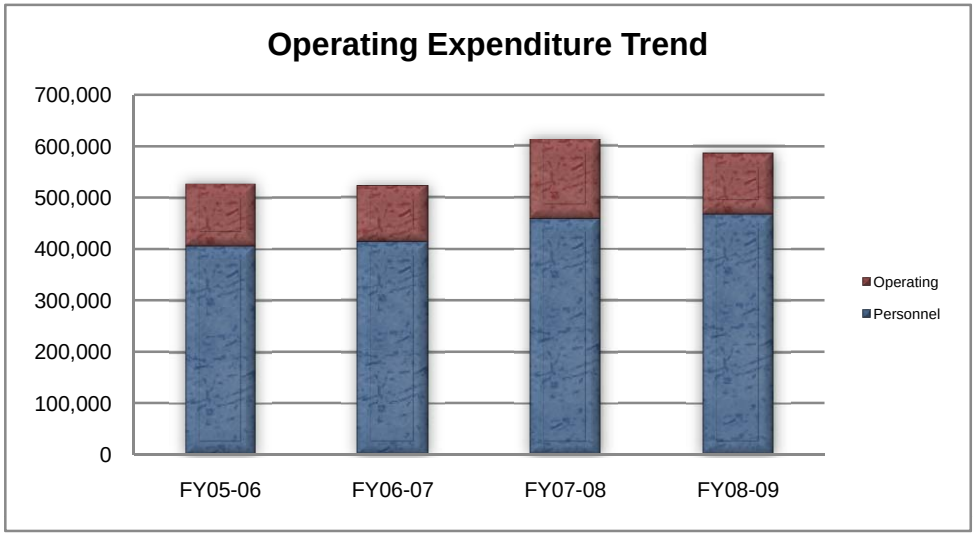
- Review agenda items for the County Commission.
- Prepare contracts and leases.
- Prepare ordinances and resolutions.
- Represent the County in court cases.
- Represent the County in land transactions.
- Attend County Commission meetings.
- Attend County advisory committee meetings as needed.

COUNTY ATTORNEY — GENERAL FUND

Fund 001 Dept 0700	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	526,694	540,043	613,004	588,036	(24,968)	
	TOTAL REVENUES	**526,694**	**540,043**	**613,004**	**588,036**	**(24,968)**	
	Expenses						
514.10-12	Regular Salaries	296,693	297,275	343,819	356,014	12,195	
514.10-14	Overtime	6,158	7,009	4,000	4,000	0	
514.xx-xx	Employee Benefits	103,425	108,242	110,327	106,042	(4,285)	
	Total Personnel Expenses	**406,276**	**412,526**	**458,146**	**466,056**	**7,910**	
514.31-10	Professional Services	97,102	86,620	125,000	100,000	(25,000)	Reduction based on prior year actuals
514.33-10	Court Reporting Services	2,035	2,287	1,500	1,000	(500)	
514.34-10	Other Contracted Services	0	364	0	0	0	
514.xx-xx	Travel/Training	5,976	3,665	10,300	7,000	(3,300)	
41-10,41-20	Communications	1,393	1,753	4,343	2,700	(1,643)	
514.41-30	Postage Expense	420	277	800	500	(300)	
514.45-60	Other Insurance & Bonds	0	93	100	0	(100)	
514.46-10	Bldging/Equipmentt Repairs	125	0	0	0	0	
514.46-30	Maintenance Agreements	842	752	1,200	1,000	(200)	
514.46-40	Small Tools & Equip	0	150	0	0	0	
514.47-10	Printing & Binding	28	404	300	100	(200)	
514.49-10	Other Current Charges	308	532	500	500	0	
514.49-15	Advertising	0	742	0	0	0	
514.51-10	Office Supplies	715	1,984	2,000	1,500	(500)	
514.51-11	Office Equipment under $1,000	133	2,154	0	500	500	
514.51-20	Data Processing Supplies	0	200	0	0	0	
514.52-12	Other Operating Expenses	0	29	100	100	0	
514.52-20	Clothing & Wearing Apparel	167	0	0	0	0	
514.52-30	Data Processing Software	0	1,285	0	0	0	
514.54-10	Publications/Memberships	11,174	6,490	8,715	4,080	(4,635)	
	Total Operating Expenses	**120,418**	**109,781**	**154,858**	**118,980**	**(35,878)**	
513.64-10	Equipment	0	17,736	0	3,000	3,000	Capital Technology
	Total Capital Expenses	**0**	**17,736**	**0**	**3,000**	**3,000**	
	TOTAL EXPENSES	**526,694**	**540,043**	**613,004**	**588,036**	**(24,968)**	

COUNTY ATTORNEY — GENERAL FUND





NOTE FOR GRAPH

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

CAPITAL OUTLAY FOR CURRENT BUDGET:

2 Desktop Computer Replacements	$3,000

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	526,694	540,043	613,004	588,036
	526,694	**540,043**	**613,004**	**588,036**
Expenses				
Personnel	406,276	412,526	458,146	466,056
Operating	120,418	109,781	154,858	118,980
Capital	0	17,736	0	3,000
	526,694	**540,043**	**613,004**	**588,036**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary -Positions				
County Attorney	1.00	1.00	1.00	1.00
Deputy County Attorney	1.00	1.00	1.00	1.00
Legal Assistant	2.00	2.00	2.00	2.00
Total Positions	**4.00**	**4.00**	**4.00**	**4.00**

Fiscal Year 2008-2009 Goals
Economic Development

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Present a united, countywide approach to economic development efforts by eliminating current economic development advisory boards and placing key representatives on the Enterprise Flagler Executive Board, or similar one thereof, by January 2009.
- By June 2009 and to the extent financially feasible, develop competitive economic incentives to attract industry to Flagler County, to include seeking to standardize incentives countywide.
- Present a referendum in November 2008 or alternative method of funding that will fund economic development incentives and infrastructure to develop the Public Industrial Park Sites.
- In the first quarter of 2009, proactively plan for the future of economic development by scheduling an economic development summit tasked at developing a 1, 2, and 5-year plans, including arrangements for implementation and progressive evaluation of the proposed activities.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- By June 2009, increase economic development planning efforts by formulating diverse economic development strategic plans that outlines a course of action for the next 1 year, 2 year, and 5 year horizons that in turn implement long-term visions and goals. These strategic plans shall be developed in conjunction with an economic development summit with the municipalities of the County and the economic organizations.
- By June 2009, develop a Nature-Tourism master plan that incorporates County environmental facilities into a unique model system that will elevate tourism to the next level and promote Flagler County as a vacation destination.
- Improve the County Commission and community’s awareness of ongoing economic development activities and progress in Flagler County through quarterly presentations by Enterprise Flagler at a County Commission meetings beginning in October, 2008.

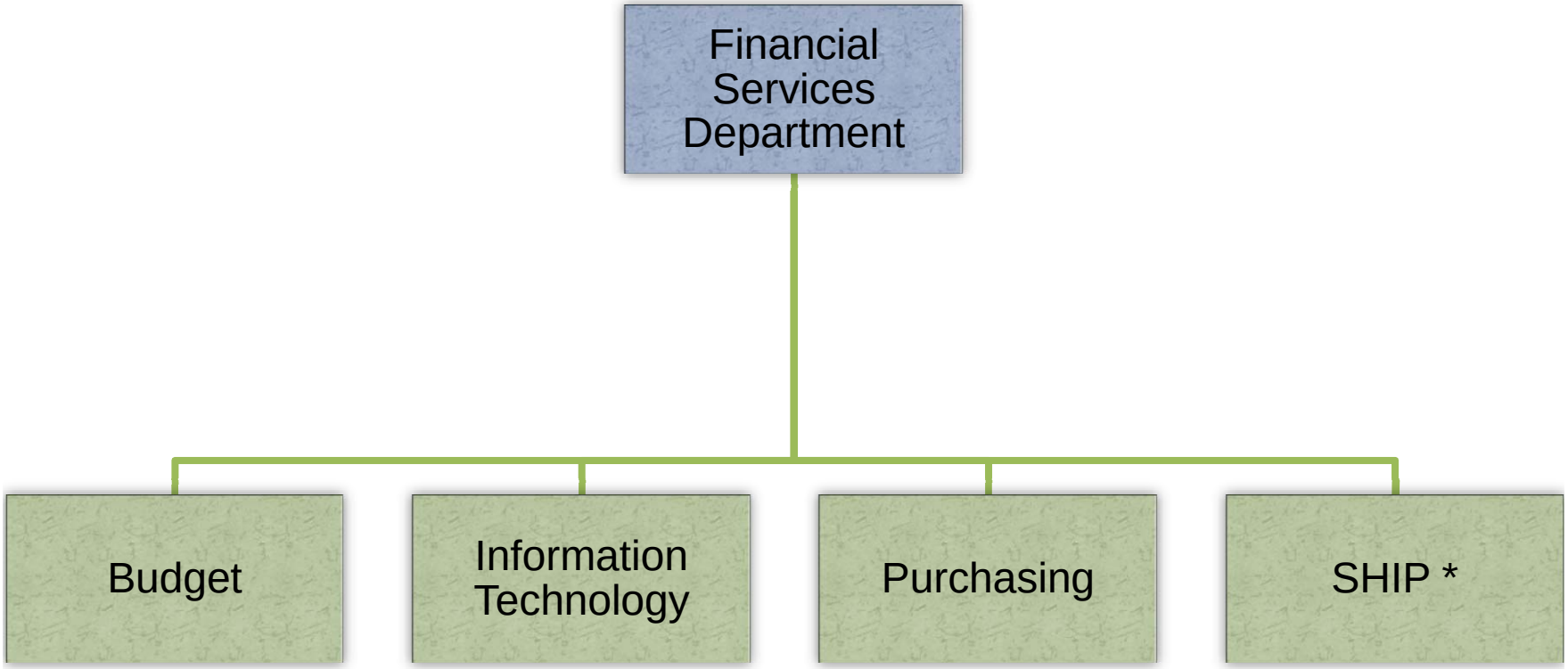
Fiscal Year 2008-2009 Goals
Economic Development

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.

ECONOMIC DEVELOPMENT-ADMINISTRATION — GENERAL FUND

Fund 001 Dept 0205	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	129,999	155,000	0	1,155,000	1,155,000	
	TOTAL REVENUES	**129,999**	**155,000**	**0**	**1,155,000**	**1,155,000**	
	Expenses						
559.82-40	EDIP-Project Pilot	0	0	0	300,000	300,000	
559.82-40	EDIP-Project Continental	0	0	0	100,000	100,000	
559.82-40	EDIP-Project Oscar	0	0	0	600,000	600,000	
559.82-52	Enterprise Flagler	129,999	155,000	0	155,000	155,000	Moved from Pooled Expenditures Division
	TOTAL EXPENSES	**129,999**	**155,000**	**0**	**1,155,000**	**1,155,000**	



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

Director: Mr. Thomas Klinker, CPA, CGFO, CPFO
1769 E. Moody Blvd.
Bunnell, Fl. 32110
(386) 313-4036

FINANCIAL SERVICES-SUMMARY — GENERAL FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Staff Time-TDC Reimb General Fund	4,156	3,563	0	6,000	6,000
General Fund	850,307	1,371,909	1,404,479	1,210,271	(194,208)
Total Revenues	**854,463**	**1,375,472**	**1,404,479**	**1,216,271**	**(188,208)**
Expenses					
Budget	854,463	374,158	498,629	435,919	(62,710)
Purchasing	0	304,422	243,020	249,527	6,507
Information Technology	0	560,740	642,358	530,825	(111,533)
Grants Division	0	136,152	20,472	0	(20,472)
Total Expenses	**854,463**	**1,375,472**	**1,404,479**	**1,216,271**	**(188,208)**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary -Positions					
Budget	12.65	5.00	6.00	5.10	(0.90)
Purchasing	0.00	5.00	4.00	4.00	0.00
Information Technology	0.00	5.00	6.00	5.00	(1.00)
Grants Division*	0.00	2.65	0.30	0.00	(0.30)
Total Positions	**12.65**	**17.65**	**16.30**	**14.10**	**(2.20)**

*Prior year actuals included here in summary; no detailed page shown within the General Fund. See SHIP Fund 143 in Section 5 of this document.

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.

Fiscal Year 2008-2009 Goals
Financial Services – Office of Budget

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Complete the State audit on the Justice Center construction project, evaluate the findings of the audit and resolve outstanding issues by January 2009.
- Comply with the adopted fund balance policy, within a maximum of 4 years, by increasing the reserves to an amount equal to 12% to 15% of the total budget, in order to protect the County from future impacts rooted from decreases in revenue and/or emergencies.
- As part of this year's budget process, each department shall identify service goals as targets to strive for in an effort to increase the efficiency and effectiveness of each County department.
- By July 2009, prepare an evaluation of all County operations for ways to make additional revenues to help offset the expenses of providing the services.
- This budget year create a prioritized budget, to include a list of expenditures in order of priority with other budgeted purposes based upon funds available (as determined by staff and adopted by the Board).
- For the FY 09/10 budget, develop a five year revenue and expenditure analysis and projection for major funding areas (i.e. general fund, transportation funds, tourist development funds, capital improvement program funds).

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Once the fund balance policy is fully funded in FY 10/11, seek to steadily increase our reserves further by 3%-5% per year thereafter.
- This budget year, analyze current capital equipment needs and develop 1, 2, 3, 4 and 5 year plans and a long-term master plan for replacement of necessary equipment.

Fiscal Year 2008-2009 Goals
Financial Services – Office of Budget

- For FY 08/09 budget, formalize adoption of a financeable, five year capital improvement program, including components designed to comply with Rule 9J-5 of the Florida Administrative Code, as well as assessing the ongoing costs of operating and maintaining the improvements.
- For the FY 09/10 budget, develop department service targets that will help connect service outputs to resource allocation.

Low Ranked Goals

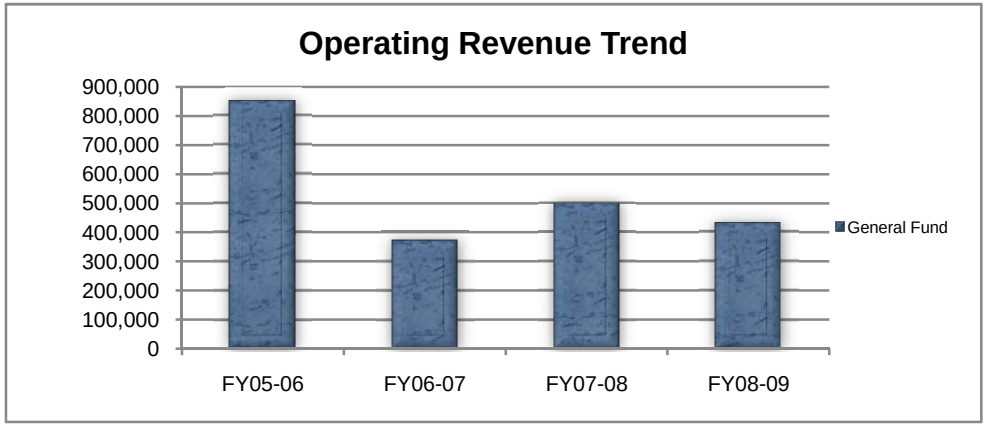
- Seek to privatize the provision of government services, where practical and financially feasible.
- This fiscal year, simplify the budget presentation as units in the main budget book.
- For FY 08/09 budget, prepare and present the adopted FY 08/09 budget for review by the Government Finance Officers Association Distinguished Budget Presentation Award Program.

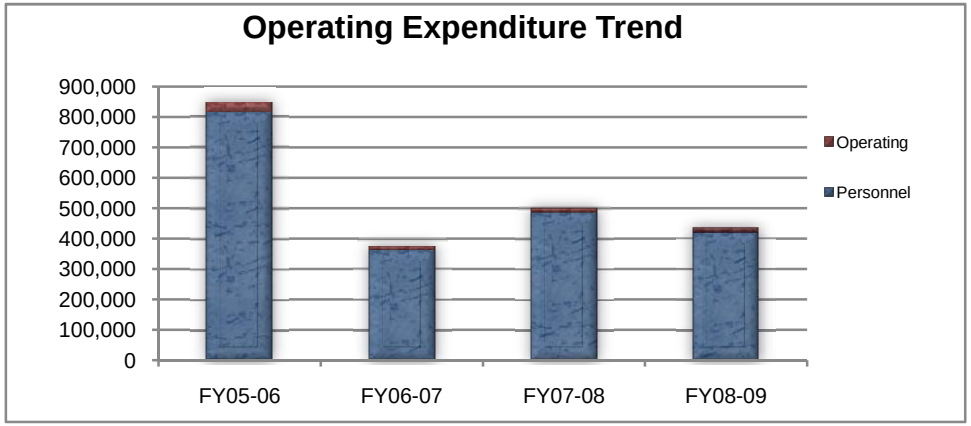
Flagler County Board of County Commissioners
FY 2008-2009

BUDGET-FINANCIAL SERVICES **GENERAL FUND**

Fund 001 Dept 0201	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	850,307	370,595	498,629	429,919	(68,710)	
341.92-00	Staff Time-TDC Reimbursement	4,156	3,563	0	6,000	6,000	Staff Assistant/TDC related secretarial duties
	TOTAL REVENUES	**854,463**	**374,158**	**498,629**	**435,919**	**(62,710)**	
	Expenses						
513.10-12	Regular Salaries	568,561	252,853	359,166	314,883	(44,283)	Transfer Budget Analyst position to Purchasing Division
513.10-14	Overtime	498	195	0	0	0	
513.xx-xx	Employee Benefits	242,251	106,216	125,020	103,559	(21,461)	
	Total Personnel Expenses	**811,310**	**359,264**	**484,186**	**418,442**	**(65,744)**	
513-34-10	Other Contracted Services	180	0	0	0	0	
40-10,54-20	Travel/Training	9,614	1,325	1,879	3,327	1,448	Director CPE requirements
41-10,41-20	Communications	2,475	1,244	1,740	1,740	0	
513.41-30	Postage Expense	962	155	156	156	0	
513.45-20	Vehicle Insurance	1,000	1,043	546	523	(23)	
513.45-60	Other Insurance & Bonds	93	0	0	0	0	
513.46-10	Building/Equip Repairs	0	0	0	0	0	
513.46-20	Vehicle Repair	497	72	695	695	0	
513.46-30	Maintenance Agreements	922	2,014	2,134	2,134	0	
513.46-40	Small Tools & Equipment	341	100	100	0	(100)	
513.47-10	Printing & Binding	311	232	290	290	0	
513.49-10	Other Current Charges/Obligation	100	0	0	0	0	
513.49-13	Service Awards/Recognition	438	0	100	0	(100)	
513.49-15	Advertising	2,219	343	872	1,472	600	Increase to cover increased public hearing advertisement cost
513.51-10	Office Supplies	3,460	2,715	3,400	3,095	(305)	
513.51-11	Office Equipment under $1,000	7,705	3,370	250	0	(250)	
513.51-20	Data Processing Supplies	1,458	0	0	0	0	
513.52-10	Gas, Oil & Lubricants	1,509	818	900	720	(180)	
513.52-12	Other Operating Expenses	15	404	466	50	(416)	
513-52-20	Clothing & Wearing Apparel	207	0	140	0	(140)	
513.52-30	Data Processing Software	799	849	0	0	0	
513.54-10	Publications/Memberships	1,659	210	775	775	0	
	Total Operating Expenses	**35,964**	**14,894**	**14,443**	**14,977**	**534**	
513.64-10	Equipment	7,189	0	0	2,500	2,500	Capital Technology
	Total Capital Expenses	**7,189**	**0**	**0**	**2,500**	**2,500**	
	TOTAL EXPENSES	**854,463**	**374,158**	**498,629**	**435,919**	**(62,710)**	

BUDGET-FINANCIAL SERVICES **GENERAL FUND**





NOTE FOR GRAPH

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

CAPITAL OUTLAY FOR CURRENT BUDGET:

1 Replacement Laptop with Docking Station	$2,500

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	850,307	370,595	498,629	429,919
Staff Time-TDC Reimbursement	4,156	3,563	0	6,000
	854,463	**374,158**	**498,629**	**435,919**
Expenses				
Personnel	811,310	359,264	484,186	418,442
Operating	35,964	14,894	14,443	14,977
Capital	7,189	0	0	2,500
	854,463	**374,158**	**498,629**	**435,919**
Personnel Summary -Positions				
Financial Services Director	1.00	1.00	1.00	1.00
Budget Director	0.00	0.00	1.00	1.00
Senior Budget Analyst	0.00	1.00	1.00	1.00
Budget Analyst (1 reclass-Purchasing)	1.00	2.00	2.00	1.00
Staff Assistant IV	0.00	1.00	1.00	1.00
Purchasing Manager	1.00	0.00	0.00	0.00
IT Manager	1.00	0.00	0.00	0.00
Budget Administrator	1.00	0.00	0.00	0.00
Grants Coordinator	1.00	0.00	0.00	0.00
IT Coordinator	1.00	0.00	0.00	0.00
Recording Secretary	1.00	0.00	0.00	0.00
Project Analyst	1.00	0.00	0.00	0.00
Contracts Administrator	1.00	0.00	0.00	0.00
SHIP/CDBG Manager	0.65	0.00	0.00	0.00
SHIP/CDBG Analyst	1.00	0.00	0.00	0.00
SHIP Administrator	0.00	0.00	0.00	0.10
Information Technology Specialist	1.00	0.00	0.00	0.00
Total Positions	**12.65**	**5.00**	**6.00**	**5.10**

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.

The division also serves as the County's Records Management Liaison Officer and coordinates the records management function to establish and maintain an active and continuing program for the economical and efficient management of records, as provided by the provisions of Section 257.35(5)(b), Florida Statutes.

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 (2007)

Sealed Bids Solicited	31
Annual Contracts Executed	99
Purchase Orders Processed	1,063
Request for Proposals Issued	10
Request for Quotations Issued	5
Written Request for Quotations Processed	25
Tangible Personal Property Items Inventoried	4,478
Auction Proceeds Received	$17,128
Purchasing Card Active Cards	152
Purchasing Transactions Monthly	600

Fiscal Year 2008-2009 Goals
Purchasing

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Review and update all contract forms, bid forms and other procurement related forms by the close of FY 08/09.
- Explore using the U.S. Government surplus Defense Reutilization & Marketing Organization, or the state surplus system, for items on the annual capital equipment purchase list.

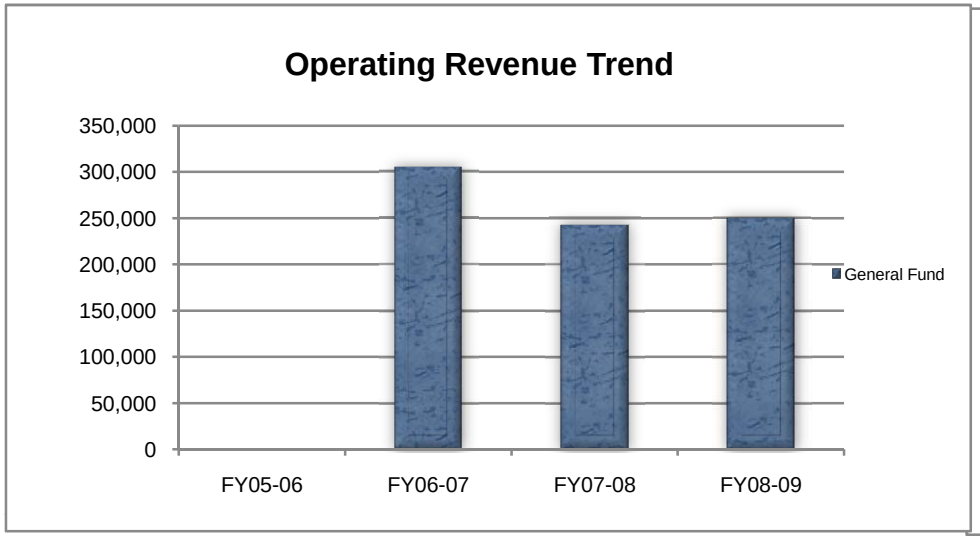
Low Ranked Goals

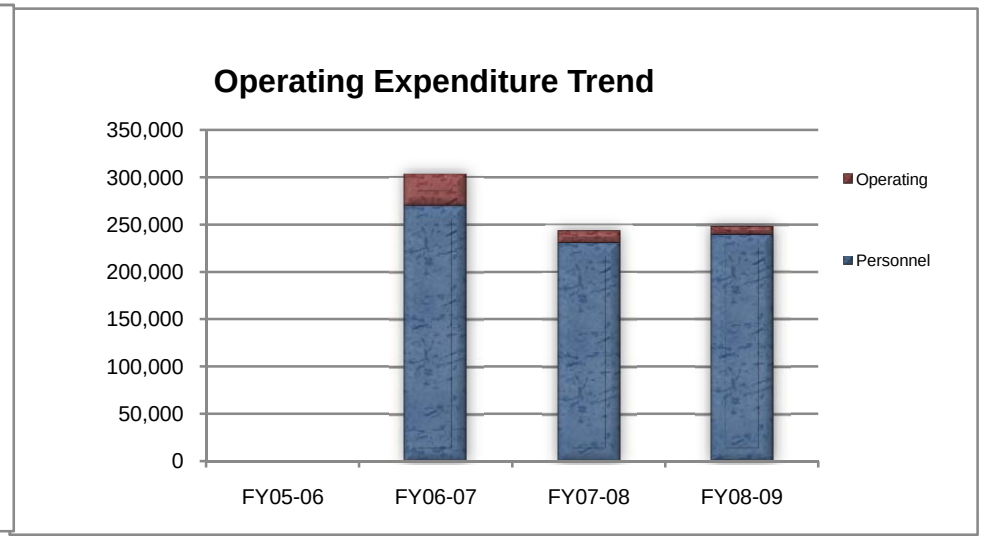
- Seek to privatize the provision of government services, where practical and financially feasible.

PURCHASING-FINANCIAL SERVICES — GENERAL FUND

Fund 001 Dept 0202	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	0	304,422	243,020	249,527	6,507	
	TOTAL REVENUES	**0**	**304,422**	**243,020**	**249,527**	**6,507**	
	Expenses						
513.10-12	Regular Salaries	0	176,689	159,004	172,614	13,610	Mail Clerk position eliminated, Budget Analyst
513.10-14	Overtime	0	404	500	500	0	transferred from Budget Division
513.xx-xx	Employee Benefits	0	92,256	70,708	65,895	(4,813)	
	Total Personnel Expenses	**0**	**269,349**	**230,212**	**239,009**	**8,797**	
40-10.54-20	Travel/Training	0	2,646	896	2,212	1,316	
513.41-10	Communications	0	1,155	1,200	1,620	420	
513.41-30	Postage Expense	0	151	180	150	(30)	
513.44-10	Rentals and Leases	0	6,660	7,112	3,076	(4,036)	Pitney Bowes postage machine moved to Admin.
513.46-30	Maintenance Agreements	0	777	0	0	0	
513.47-10	Printing and Binding	0	584	280	100	(180)	
513.49-13	Service Awards/Recognition	0	25	180	0	(180)	
513.49-15	Advertising	0	178	400	200	(200)	
513.51-10	Office Supplies	0	1,446	1,505	830	(675)	Postage machine supplies moved to Admin
513.51-11	Office Equipment under $1,000	0	3,134	500	250	(250)	
513.51-20	Data Processing Supplies	0	67	0	0	0	
513.52-10	Gas, Oil & Lubricants	0	9,832	0	0	0	
513.52-12	Other Operating Expenses	0	4,102	0	100	100	
513.52-20	Clothing & Wearing Apparel	0	80	140	0	(140)	
513.52-30	Data Processing Software	0	2,313	0	0	0	
513.54-10	Publications/Memberships	0	725	415	480	65	
	Total Operating Expenses	**0**	**33,875**	**12,808**	**9,018**	**(3,790)**	
513.64-10	Equipment	0	1,198	0	1,500	1,500	Capital Technology
	Total Capital Expenses	**0**	**1,198**	**0**	**1,500**	**1,500**	
	TOTAL EXPENSES	**0**	**304,422**	**243,020**	**249,527**	**6,507**	

PURCHASING-FINANCIAL SERVICES — GENERAL FUND





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

FY06 costs were budgeted in Financial Services.

CAPITAL OUTLAY FOR CURRENT BUDGET:

1 Replacement Desktop Computer	$1,500

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	0	304,422	243,020	249,527
	0	**304,422**	**243,020**	**249,527**
Expenses				
Personnel	0	269,349	230,212	239,009
Operating	0	33,875	12,808	9,018
Capital	0	1,198	0	1,500
	0	**304,422**	**243,020**	**249,527**

Personnel Summary -Positions	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Purchasing Manager	0.00	1.00	1.00	1.00
Purchasing Agent (Transf. fr Budget)	0.00	0.00	0.00	1.00
Purchasing Specialist	0.00	1.00	1.00	1.00
Mail Clerk-eliminated	0.00	1.00	1.00	0.00
Property Control Agent	0.00	1.00	1.00	1.00
Lead Inventory Control Specialist	0.00	1.00	0.00	0.00
Total Positions	**0.00**	**5.00**	**4.00**	**4.00**

Information Technology

The Information Technology Division delivers new and cutting edge technologies and a state-of-the-art network server infrastructure for use by County staff and the Board of County Commissioners. Information Technology consists of three distinct functional groups working together to maintain telecommunications, data, audio visual, web and video services for the Flagler County Board of County Commissioners.

Technical Services maintains all network infrastructure, server administration, server maintenance and operates a help desk for Flagler County employees to assist with telephone (wired and wireless), data, and audio video equipment problems experienced by its users. Technical Services also provides support via telephone, remote access, and site visits as necessary.

Web Development works with the various departments to devise innovative ways for the departments to provide the latest information to the public via the internet.

Video Production, the function most recently added to the Information Technology Division, has designed and implemented the systems necessary for Flagler County to broadcast on a local cable government access channel (Currently Bright House Networks Channel 198, previously channel 2) or Flagler County Government Television. Video Production also has the capability to digitally record meetings, create training videos, and broadcast public service announcements outside of the Government Services Building. Currently, Flagler County produces local origination programming including Tropical Update (twice a week during hurricane season), Flagler Forecast (daily), and In the News, an interview program (3 to 4 times per month).

All of the groups provide design, consultation services, and disaster planning and recovery efforts for information systems.

Primary Functions

- Maintain Flagler County's data and telecommunications network.
- Provide hardware and software help desk support.
- Develop and maintain County websites.
- Produce a variety of television programming for the County's government channel.

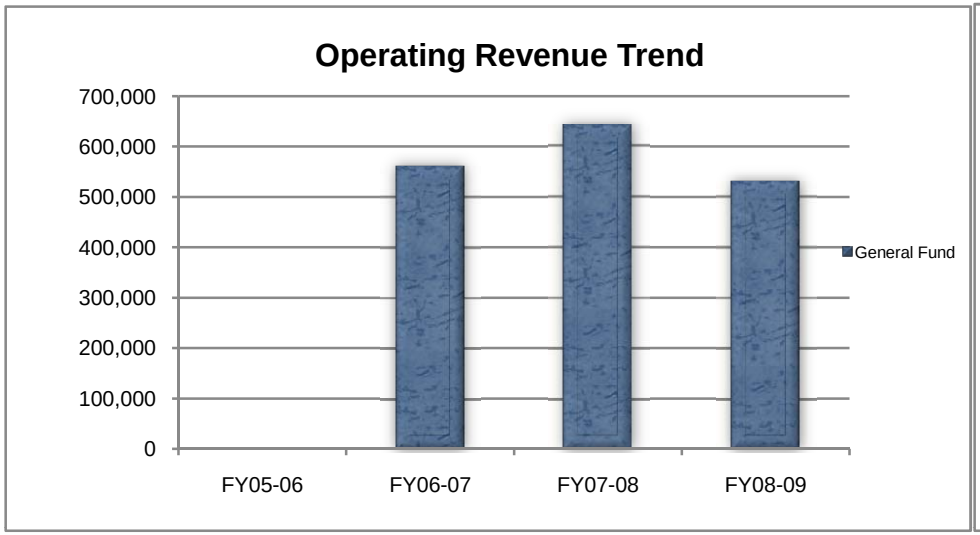
Information Technology Facts

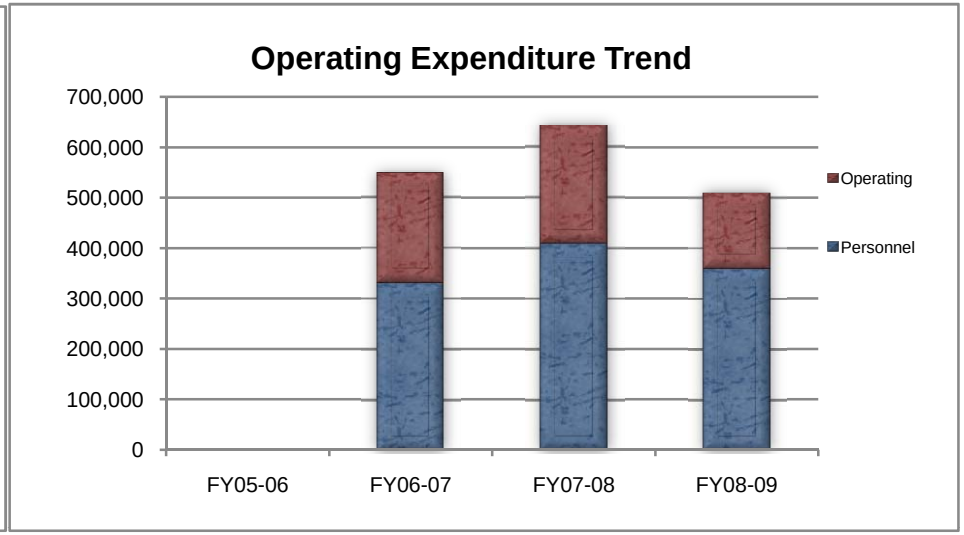
Telephonic Equipment Supported:	
Wired Telephones / Fax Machines	800
Cellular Telephones / PDAs / Blackberries	112
Personal Computers Supported:	
PC Workstations	231
Laptop Computers	100
Workgroup Printers	41
PC Applications / Software Packages	20
Network Servers	30
Local Origination Programming Produced (as of 07/08/08):	
Meetings (BCC, TDC, PB, DNSD)	72
Public Service Announcements	23
Other Local Origination Programs	166
Hours of Local Origination Programming	294

INFORMATION TECHNOLOGY-FINANCIAL SERVICES — GENERAL FUND

Fund 001 Dept 0203	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	0	560,740	642,358	530,825	(111,533)	
	TOTAL REVENUES	**0**	**560,740**	**642,358**	**530,825**	**(111,533)**	
	Expenses						
519.10-12	Regular Salaries	0	231,844	294,257	267,184	(27,073)	I.T. Specialist position eliminated
519.10-14	Overtime	0	0	555	555	0	
519.xx-xx	Employee Benefits	0	99,015	113,700	91,237	(22,463)	
	Total Personnel Expenses	**0**	**330,859**	**408,512**	**358,976**	**(49,536)**	
519.34-10	Video Streaming FCTV	0	5,910	4,500	2,000	(2,500)	
40-10,54-21	Travel/Training	0	2,827	5,750	2,000	(3,750)	
519.41-10	Communications	0	28,135	40,540	5,280	(35,260)	Elimination of Smart Net Ring Service
519.41-30	Postage Expense	0	129	300	200	(100)	
519.45-20	Vehicle Insurance	0	0	538	504	(34)	
519.46-10	Building/Equipment Repairs	0	0	1,000	1,000	0	
519.46-20	Vehicle Repair	0	182	260	860	600	
519.46-30	Maintenance Agreements	0	150,085	176,608	129,120	(47,488)	Elimination of Microsoft Agreement
519.46-40	Small Tools & Equipment	0	500	150	150	0	
519.47-10	Printing & Binding	0	37	0	0	0	
519.49-15	Advertising	0	242	400	400	0	
519.51-10	Office Supplies	0	1,168	1,250	1,185	(65)	
519.51-11	Office Equipment under $1,000	0	2,189	0	0	0	
519.51-20	Data Processing Supplies	0	5,390	0	0	0	
519.52-10	Gas, Oil & Lubricants	0	269	800	500	(300)	
519.52-12	Other Operating Expenses	0	1,242	1,750	1,500	(250)	
519.52-30	Data Processing Software	0	17,611	0	5,000	5,000	Upgrade Anti-Virus Software
519.54-10	Publications/Memberships	0	1,032	0	150	150	
	Total Operating Expenses	**0**	**216,948**	**233,846**	**149,849**	**(83,997)**	
513.64-10	Equipment	0	12,933	0	22,000	22,000	Capital Technology
	Total Capital Expenses	**0**	**12,933**	**0**	**22,000**	**22,000**	
	TOTAL EXPENSES	**0**	**560,740**	**642,358**	**530,825**	**(111,533)**	

INFORMATION TECHNOLOGY-FINANCIAL SERVICES — GENERAL FUND





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

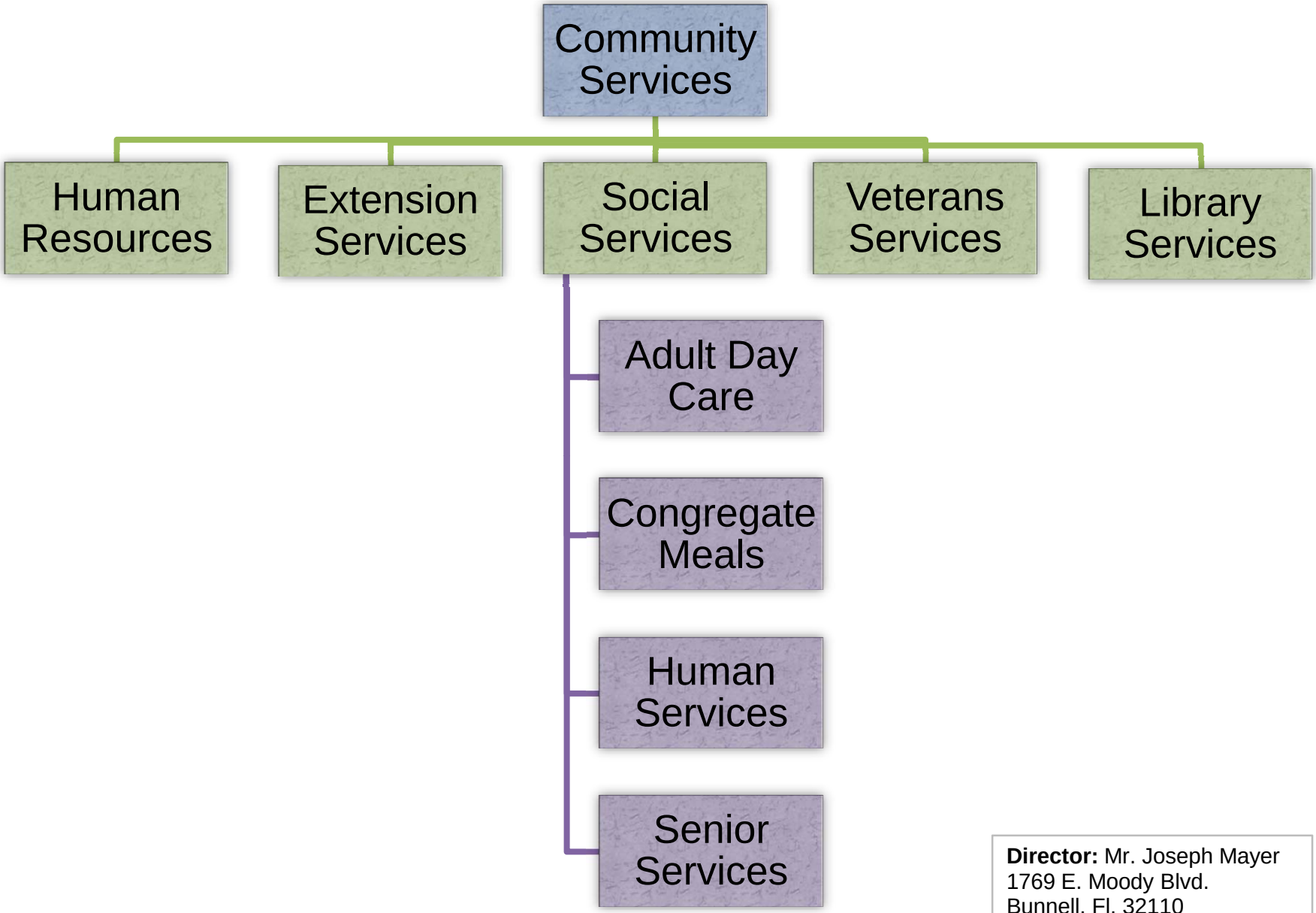
FY05/06 costs were budgeted in Financial Services.

CAPITAL OUTLAY FOR CURRENT BUDGET:

3 Replacement Servers	$22,000

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	0	560,740	642,358	530,825
	0	**560,740**	**642,358**	**530,825**
Expenses				
Personnel	0	330,859	408,512	358,976
Operating	0	216,948	233,846	149,849
Capital	0	12,933	0	22,000
	0	**560,740**	**642,358**	**530,825**

Personnel Summary -Positions	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
I.T. Manager	0.00	1.00	1.00	1.00
I.T. Coordinator	0.00	1.00	1.00	1.00
I.T. Specialist-one position eliminated	0.00	2.00	2.00	1.00
Web Master	0.00	1.00	1.00	1.00
Video Production Coordinator	0.00	0.00	1.00	1.00
Total Positions	**0.00**	**5.00**	**6.00**	**5.00**



Director: Mr. Joseph Mayer
1769 E. Moody Blvd.
Bunnell, Fl. 32110
(386) 313-4033

Fiscal Year 2008-2009 Goals
Community Services

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Review services provided by the Community Services Department for duplication of services with other local agencies and explore alternatives for outsourcing functions to outside organizations, reductions in service, and/or increases in fees as part of the FY 09/10 budget process.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Analyze current expenditures and revenues for the Community Services division and calculate the cost of each service, per capita served, as part of the Fiscal Year 2009 budget process.
- By April 2009, redevelop the Human Services Allocations process by conducting a staff level review of the funding criteria and evaluation of the methods implemented by the Allocations Committee to make funding recommendations.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.

COMMUNITY SERVICES DEPARTMENT SUMMARY — GENERAL FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
General Fund	4,028,073	4,653,950	4,835,507	4,340,620	(494,887)
Grants	249,179	58,077	49,151	52,376	3,225
Choose Life License Plates	4,203	4,524	0	4,000	4,000
Med waiver Reimbursement	83,833	126,601	25,000	25,000	0
Home full price meals	1,041	1,255	0	1,997	1,997
Senior Grants	455,957	538,217	469,662	454,020	(15,642)
Co-Pays	47,187	71,239	55,390	55,560	170
Donations	40,711	37,018	37,240	25,422	(11,818)
Passport Admin Fee	0	0	0	25,000	25,000
Library Fees	27,031	33,367	31,013	31,963	950
Rental Income	1,340	1,149	480	0	(480)
Total Revenues	**4,938,555**	**5,525,397**	**5,503,443**	**5,015,958**	**(487,485)**
Expenses					
Human Resources	7,706	277,757	295,704	248,996	(46,708)
Extension Services	362,898	444,755	318,613	271,249	(47,364)
Social Services	3,363,156	3,503,554	3,615,440	3,167,543	(447,897)
Veteran Service	127,460	124,225	125,784	126,597	813
Library Services	1,177,864	1,185,014	1,147,902	1,201,573	53,671
Total Expenses	**5,039,084**	**5,535,305**	**5,503,443**	**5,015,958**	**(487,485)**
Revenues vs. Expenses	**(100,529)**	**(9,908)**	**0**	**0**	**0**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	CHANGES +/(-)
Personnel Summary -Positions					
Human Resources	2.00	4.00	4.00	3.00	(1.00)
Extension Services	7.00	7.00	6.00	5.00	(1.00)
Social Services	20.00	20.50	18.50	17.50	(1.00)
Veterans Service	2.00	2.00	2.00	2.00	0.00
Library Services	19.50	19.50	18.85	18.85	0.00
Total Positions	**50.50**	**53.00**	**49.35**	**46.35**	**(3.00)**

Human Resources

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.

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 two bargaining units.
- 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.

Fiscal Year 2008-2009 Goals
Human Resources

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Restructure the County's health insurance to meet the new funding criteria established by the Board of County Commissioners at $9,000.00 per employee for FY 08/09 and $8,500.00 for FY 09/10.
- Complete the union negotiations with the Public Employees Association (PEA) for an initial contract and with the Flagler County Professional Firefighters Association, Inc. (FCPFFA) for a renewal contract.
- Develop a new County employee evaluation system that requires a strata ranking of employees.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Continue to provide post-secondary educational opportunities offered by the County's tuition reimbursement program.
- Seek to increase post-secondary educational opportunities available to all citizens in addition to what has been offered by Daytona State College.
- Create and submit for adoption by the Board of County Commissioners, the Records Management Policy in FY 08/09.

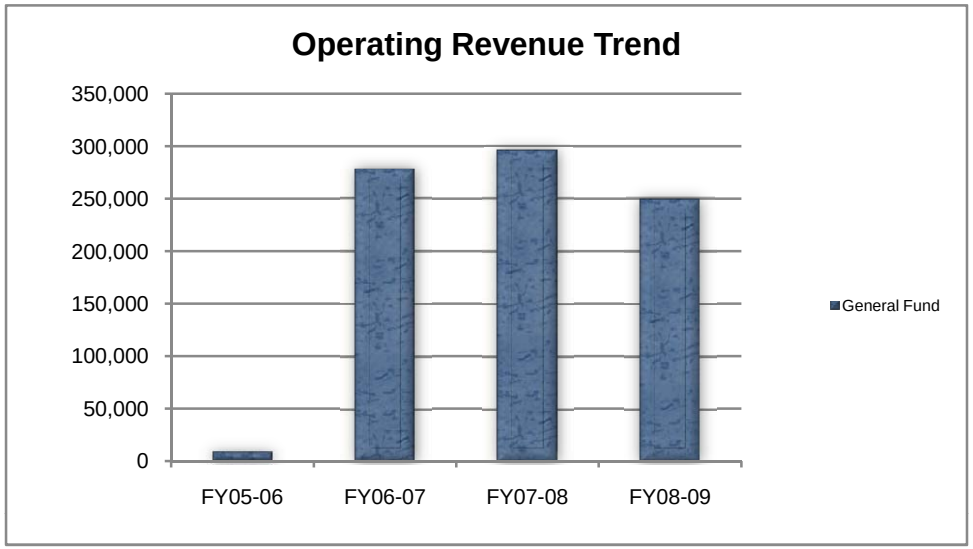
Low Ranked Goals

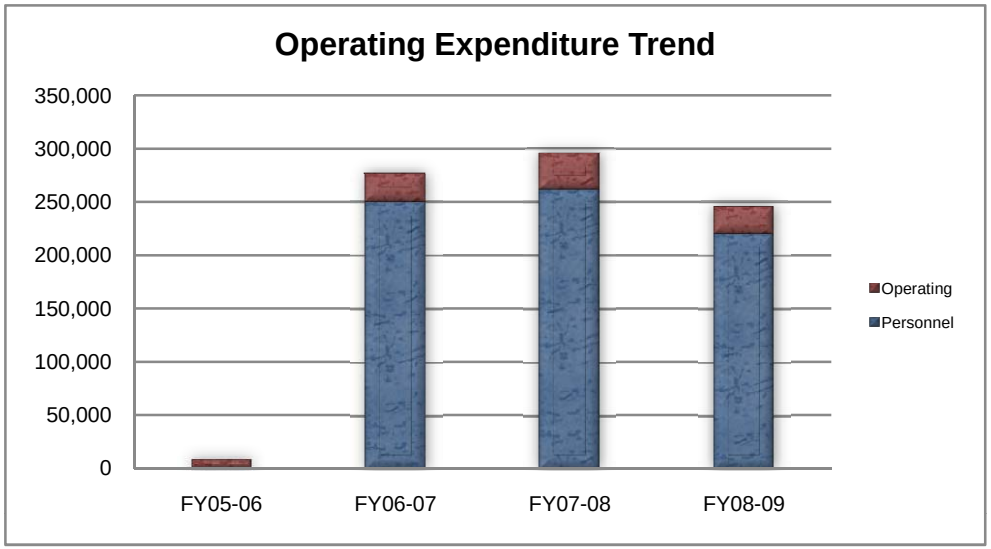
- Seek to privatize the provision of government services, where practical and financially feasible.
- Jointly create a policy on the rental of common areas within the General Services Building (GSB) in cooperation with the School Board.

HUMAN RESOURCES/SAFETY - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 0210	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	7,706	277,757	295,704	248,996	(46,708)	
	TOTAL REVENUES	**7,706**	**277,757**	**295,704**	**248,996**	**(46,708)**	
	Expenses						
513.10-12	Regular Salaries	0	172,983	187,524	164,786	(22,738)	Eliminate Receptionist position
513-10-xx	Employee Benefits	0	76,626	73,948	55,458	(18,490)	
	Total Personnel Expenses	**0**	**249,609**	**261,472**	**220,244**	**(41,228)**	
513.31-10	Professional Services	2,486	4,560	4,180	3,025	(1,155)	Drug Screening
513.34-10	Other Contracted Services	0	5,482	14,575	13,902	(673)	
4010, 5420	Travel/Training	3,678	3,673	2,750	1,500	(1,250)	
4110, 4120	Communications	0	1,058	1,500	1,440	(60)	
513.41-30	Postage Expense	0	327	300	300	0	
513.45-60	Other Insurance & Bonds	0	93	0	0	0	
513.46-30	Maintenance Agreements	0	271	792	0	(792)	
513.46-40	Small Tools & Equipment	0	234	0	0	0	
513.47-10	Printing & Binding	0	662	750	200	(550)	
513.49-13	Service Awards/Recognition	0	3,498	5,100	3,000	(2,100)	
513.49-15	Advertising	0	25	0	100	100	
513.51-10	Office Supplies	0	1,530	1,460	940	(520)	
513.51-11	Office Equipment under $1,000	0	1,237	300	300	0	
513.51-20	Data Processing Supplies	0	104	0	0	0	
513.52-12	Other Operating Expenses	1,111	1,601	1,500	500	(1,000)	
513.52-30	Data Processing Software	0	700	0	545	545	
513.54-10	Publications/Memberships	431	1,895	1,025	0	(1,025)	
	Total Operating Expenses	**7,706**	**26,950**	**34,232**	**25,752**	**(8,480)**	
513.64-10	Equipment	0	1,198	0	3,000	3,000	Capital Technology
	Total Capital Expenses	**0**	**1,198**	**0**	**3,000**	**3,000**	
	TOTAL EXPENSES	**7,706**	**277,757**	**295,704**	**248,996**	**(46,708)**	

HUMAN RESOURCES/SAFETY - COMMUNITY RESOURCES — GENERAL FUND





NOTE FOR GRAPH

FY 05/06 division was within Administration. General Fund revenues are sources not specific to this division. The largest source is ad-valorem taxes.

EQUIPMENT OUTLAY FOR CURRENT BUDGET:

2 Desktop Replacement Computers	$3,000

SUMMARY

	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	7,706	277,757	295,704	248,996
	7,706	**277,757**	**295,704**	**248,996**
Expenses				
Personnel	0	249,609	261,472	220,244
Operating	7,706	26,950	34,232	25,752
Capital	0	1,198	0	3,000
	7,706	**277,757**	**295,704**	**248,996**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Community Resource Director	1.00	1.00	1.00	0.00	
Community Services Director	0.00	0.00	0.00	1.00	
Human Resources Analyst	1.00	2.00	2.00	2.00	
Receptionist	0.00	1.00	1.00	0.00	Position Eliminated
Total Positions	**2.00**	**4.00**	**4.00**	**3.00**	

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 a 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 silvaculture.
- Provide insight on Florida friendly and water wise landscaping, identify problems plaguing plants through insect identification and conduct 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.
- Promote 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.

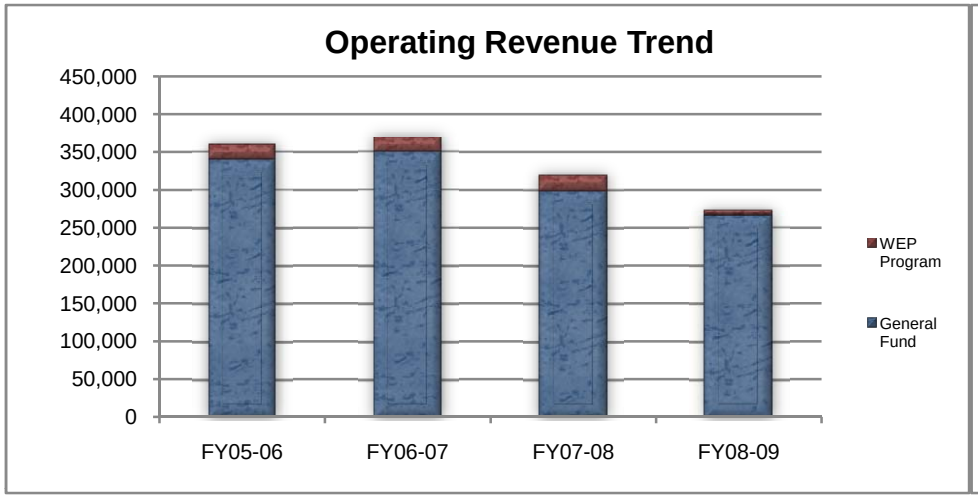
Community Served in 2007

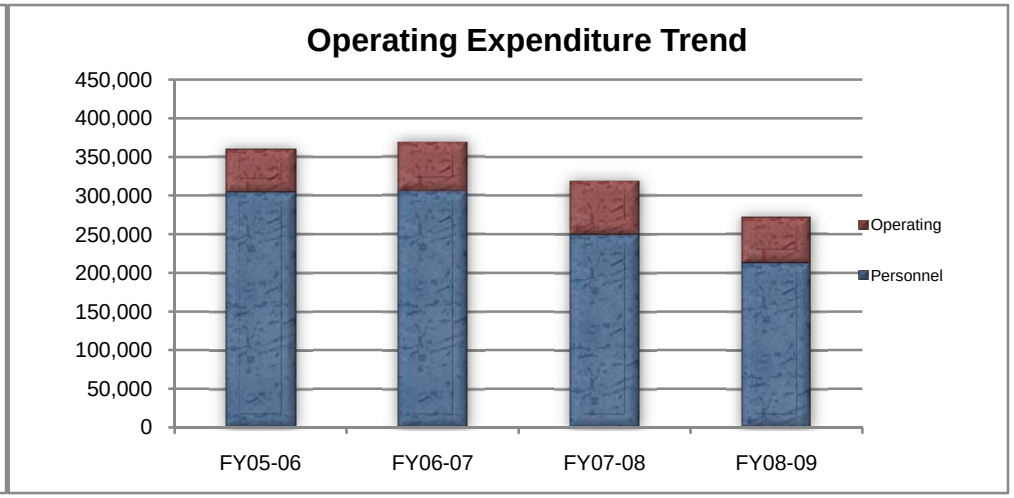
Participants in Group Learning Events	13,374
Phone Calls Requesting Educational Information	4,900
Office Visits for Diagnostic and Educational Information	2,506
Client Visits	245
Volunteer Hours	5,041
Value of Volunteer Hours	$81,008
Value of Grants	$131,000

COUNTY EXTENSION SERVICES - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 2400	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
366.03-00	WEP Program	20,000	20,000	20,000	5,500	(14,500)	Palm Coast
	General Fund	342,898	424,755	298,613	265,749	(32,864)	
	TOTAL REVENUES	**362,898**	**444,755**	**318,613**	**271,249**	**(47,364)**	
	Expenses						
537.10-12	Regular Salaries	193,321	197,726	184,807	167,462	(17,345)	Reduce Family Consumer Sciences Program Asst.
537.10-xx	Employee Benefits	109,696	106,981	64,515	44,132	(20,383)	position by 69% to be paid by UF FNP grant.
	Total Personnel Expenses	**303,017**	**304,707**	**249,322**	**211,594**	**(37,728)**	
524.46-10	Bldging/Equipt Repairs	11	0	0	0	0	
537.34-10	Other Contracted Services	21,045	25,861	25,985	11,485	(14,500)	Withdrawal of WAV contract money for SJRWMD.
4010, 5420	Travel/Training	3,742	1,791	2,811	4,581	1,770	
4110, 4120	Communications	2,812	1,900	3,268	2,812	(456)	
537.41-30	Postage Expense	0	23	25	25	0	
537.43-10	Utilities Expense	12,220	11,536	13,671	20,293	6,622	FPL rate increase & new service with City of Bunnell .
537.44-10	Rentals & Leases	337	368	0	0	0	
537.45-20	Vehicle Insurance	534	556	1,355	1,100	(255)	
537.45-60	Other Insurance & Bonds	0	0	100	0	(100)	
537.46-10	Building/Equipment Repairs	2,711	5,102	3,000	2,005	(995)	
537.46-20	Vehicle Repair	421	716	760	670	(90)	
537.46-30	Maintenance Agreements	2,467	2,528	3,471	3,000	(471)	
537.46-40	Small Tools & Equipment	800	593	1,859	890	(969)	
537.47-10	Printing & Binding	146	17	440	440	0	
537.49-10	Other Current Charges	15	115	300	0	(300)	
537.49-15	Advertising	75	214	240	150	(90)	
537.51-10	Office Supplies	2,383	3,085	2,396	2,646	250	
537.51-11	Office Equipment under $1,000	1,849	2,856	2,254	920	(1,334)	
537.51-20	Data Processing Supplies	230	197	300	0	(300)	
537.52-10	Gas, Oil & Lube	2,060	2,699	4,268	4,680	412	
537.52-12	Other Oper Expenses	1,369	3,071	1,400	2,755	1,355	
537.52-30	Data Processing Software	30	0	200	200	0	
537.54-10	Publications/Memberships	1,066	948	1,188	1,003	(185)	
	Total Operating Expenses	**56,323**	**64,176**	**69,291**	**59,655**	**(9,636)**	
537.62-10	Buildings	3,558	57,778	0	0	0	
537.64-10	Equipment	0	18,094	0	0	0	
	Total Capital Expenses	**3,558**	**75,872**	**0**	**0**	**0**	
	TOTAL EXPENSES	**362,898**	**444,755**	**318,613**	**271,249**	**(47,364)**	

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. The agreement with SJWMD will not be continued into FY09 for the watershed action volunteer program (WAV).

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
WEP Program	20,000	20,000	20,000	5,500
General Fund	342,898	424,755	298,613	265,749
	362,898	**444,755**	**318,613**	**271,249**
Expenses				
Personnel	303,017	304,707	249,322	211,594
Operating	56,323	64,176	69,291	59,655
Capital	3,558	75,872	0	0
	362,898	**444,755**	**318,613**	**271,249**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary -Positions				
County Extension Director	1.00	1.00	1.00	1.00
Family & Consumer Science Assistant	1.00	1.00	1.00	0.00
4H Youth Agent	1.00	1.00	1.00	1.00
Horticulture Program Assistant II	1.00	1.00	1.00	1.00
Custodian/Maintenance Technician I	1.00	1.00	0.00	0.00
Agricultural Agent	1.00	1.00	1.00	1.00
Staff Assistant III	0.00	1.00	1.00	1.00
Secretary III	1.00	0.00	0.00	0.00
Total Positions	**7.00**	**7.00**	**6.00**	**5.00**

SOCIAL SERVICES SUMMARY - COMMUNITY SERVICES

GENERAL FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Home Care for the Elderly (HCE)	595	0	0	0	0
Alzheimer's Disease Initiative Respite (ADI)	45,447	65,598	55,791	50,713	(5,078)
Title III E Older American	31,296	42,471	33,937	28,126	(5,811)
Emergency Home Energy Assistance (EHEAP)	4,490	8,508	7,696	7,696	0
Comm Care for the Elderly	111,109	129,481	126,268	119,005	(7,263)
Title III B Support Services	110,359	110,517	101,576	92,093	(9,483)
Med Waiver Reimbursement	83,833	126,601	25,000	25,000	0
Donations-Transportation-S.S.	7,357	5,912	6,802	1,422	(5,380)
Title III C1 Congregate Meals	86,174	91,969	72,551	72,552	1
Title III C2 Home Del Meals	36,429	58,736	42,637	66,651	24,014
ADI Co-pays	5,411	5,532	9,616	3,960	(5,656)
Comm Care-Elderly Co-pay	11,451	23,520	12,000	21,600	9,600
Adult Day Care CoPay	24,829	37,259	28,794	30,000	1,206
Title III B-Homemaking CoPay	5,496	4,928	4,980	0	(4,980)
Nutrition Services	30,058	30,937	29,206	17,184	(12,022)
Home full price meals	1,041	1,255	0	1,997	1,997
Rental Income	1,340	1,149	480	0	(480)
Donations-Meal Sites	11,921	11,773	19,511	7,500	(12,011)
Donations-Meals On Wheels-C2	21,433	19,333	10,927	11,400	473
Coalition for the Homeless	4,000	4,142	-	0	0
Title IIIB Homemaking Donation	0	0	0	5,100	5,100
DCF CJ Mental Health/Substance Abuse	0	0	0	21,950	21,950
General Fund	2,624,066	2,719,409	3,027,668	2,579,594	(448,074)
Choose Life License Plates	4,203	4,524	0	4,000	4,000
Other Grants*	100,818	0	0	0	0
Total Revenues	**3,363,156**	**3,503,554**	**3,615,440**	**3,167,543**	**(447,897)**
Expenses					
Social Services Administration	0	0	0	246,484	246,484
Human Services	1,587,311	264,854	239,012	163,719	(75,293)
Senior Services	630,103	656,636	539,773	673,420	133,647
Adult Day Care	722,225	976,622	1,023,053	242,929	(780,124)
Congregate & Home Delivered Meals	313,974	357,380	308,406	313,845	5,439
DCF CJ Mental Health/Substance Abuse	0	0	0	21,950	21,950
State Mandated Costs	648,573	485,493	711,000	711,000	0
Health/Indigent Care/Healthy Communities	239,223	218,016	246,500	246,500	0
Public Assistance	55,399	67,403	73,000	73,000	0
Outside Agency Funding	470,938	465,802	467,000	467,000	0
Emergency Assistance	4,436	7,206	7,696	7,696	0
Coalition for the Homeless	4,289	4,142	0	0	0
Other Grants*	100,818	0	0	0	0
Total Expenses	**4,777,289**	**3,503,554**	**3,615,440**	**3,167,543**	**(447,897)**
Revenues vs. Expenses	**(1,414,133)**	**0**	**0**	**0**	**0**

REVENUE SOURCE NARRATIVES FOR SOCIAL SERVICES

EHEAP

The **Elderly Heat and Energy Assistance Program (EHEAP)** 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. This is limited to $400 and final shut off notice is required.

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, telephone reassurance, screening and assessment, public education, homemaking, and transportation. Seniors are provided an opportunity to contribute to these programs by donation.

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.

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.

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.

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.

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.

Medicaid Waiver

Home-based community services such as homemaking, personal care, in-home respite, adult day care, and Meals on Wheels are provided to those individuals determined eligible under the state Medicaid program.

Home Care for the Elderly

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

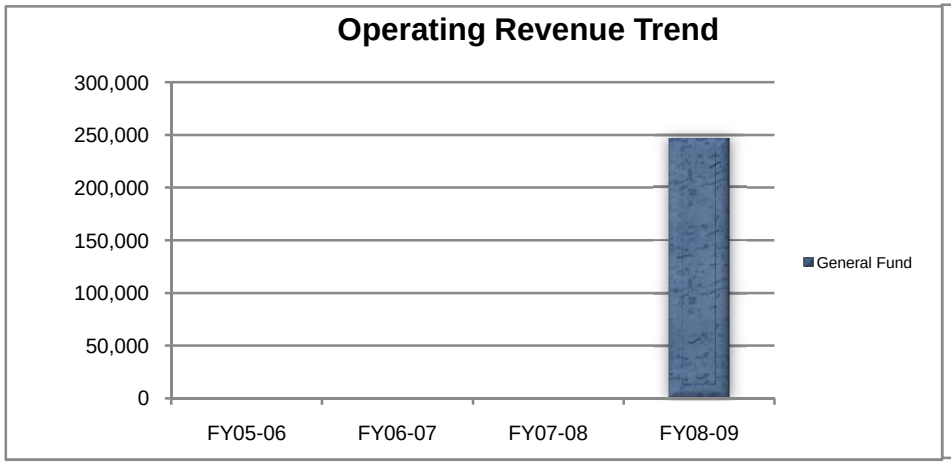
SOCIAL SERVICES POSITION SUMMARY

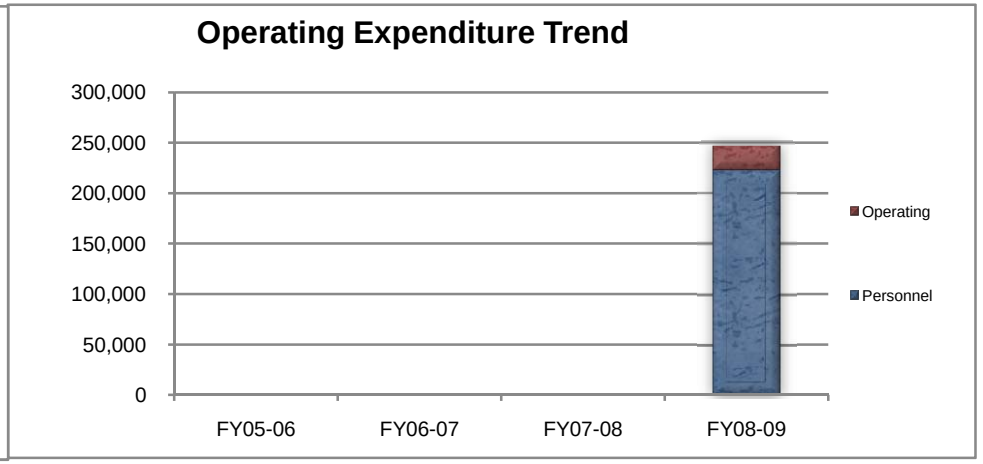
DESCRIPTION	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary -Positions					
Social Services Administration	0.00	0.00	0.00	3.75	3.75
Human Services	3.20	4.20	4.20	3.00	(1.20)
Senior Services	3.46	3.36	2.16	4.00	1.84
Adult Day Care	9.42	9.22	8.82	5.00	(3.82)
Congregate Meals	3.92	3.72	3.32	1.75	(1.57)
Total Positions	**20.00**	**20.50**	**18.50**	**17.50**	**(1.00)**

SOCIAL SERVICES ADMINISTRATION - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 2706		ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	0	0	0	246,484	246,484	
	TOTAL REVENUES	**0**	**0**	**0**	**246,484**	**246,484**	
	Expenses						
569.10-12	Regular Salaries	0	0	0	163,988	163,988	Transferred in Director, Accountant, .50 Accounting Clerk,
569.10-xx	Employee Benefits	0	0	0	58,110	58,110	and Staff Assistant IV.
	Total Personnel Expenses	**0**	**0**	**0**	**222,098**	**222,098**	
569.40-10	Travel Expenses	0	0	0	525	525	
4110, 4120	Communications	0	0	0	10,682	10,682	
569.43-10	Utilities Expense	0	0	0	11,727	11,727	Transfer within department & rate increase FPL
569.47-10	Printing & Binding	0	0	0	92	92	
569.51-10	Office Supplies	0	0	0	1,000	1,000	
569.54-10	Publications/Memberships	0	0	0	360	360	
	Total Operating Expenses	**0**	**0**	**0**	**24,386**	**24,386**	
	TOTAL EXPENSES	**0**	**0**	**0**	**246,484**	**246,484**	

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

	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	0	0	0	246,484
	0	**0**	**0**	**246,484**
Expenses				
Personnel	0	0	0	222,098
Operating	0	0	0	24,386
	0	**0**	**0**	**246,484**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Accountant I	0.00	0.00	0.00	1.00	Transferred from Senior Services, Adult Day Care, & Congregate Meals.
Accounting Clerk	0.00	0.00	0.00	0.75	Reduction in hours
Social Services Director	0.00	0.00	0.00	1.00	Transferred from Senior Services, Adult Day Care, & Congregate Meals and Human Services
Staff Assistant IV	0.00	0.00	0.00	1.00	Transferred from Senior Services, Adult Day Care, & Congregate Meals.
Total Positions	**0.00**	**0.00**	**0.00**	**3.75**	

COUNTY COMMISSION

FLAGLER COUNTY, FLORIDA

APPROVED BUDGET FY 2008-2009

Human Services

Human Services provides medical, dental, and emergency rent and utility assistance to low-income residents of Flagler County in accordance with Flagler County Administrative Code 4.01. The County's Emergency Assistance fund 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. Local resources for assistance in these areas is very limited, however, every effort is made to utilize those resources when available. In addition, Flagler County provides funds to support the purchase of food for the Flagler County Resource Center, a local food pantry partnership with Church Women United which is operated in a County facility.

The Indigent Health Care program provides medical care, emergency dental care and prescription assistance to medically needy citizens of Flagler County. Medically needy, for these purposes, is defined as a person whose income is below 150% of Federal Poverty Guidelines, who does not have resources and/or assets to obtain needed medical care and who is not eligible for any state or federal program that provides such care and, additionally, has insufficient third-party insurance coverage. In addition to the actual provision of services, extensive case management is provided to ascertain what other needs the individual has and to make every effort to help her/him obtain assistance from other resources. Staff also acts as "Patient Advocates" to assist clients in obtaining free prescription medications from drug manufacturers' indigent programs.

Human Services is also responsible for funding a portion of several state mandated programs. The Health Care Responsibility Act (HCRA) is a state-mandated fund that reimburses participating out-of-county hospitals, at the Medicaid per diem rate, for care provided to indigent Flagler residents. County financial obligation for this fund is set by the state at $4 per capita. The State Agency for Health Care Administration establishes criteria and regulations for the expenditure of this fund.

Another state-mandated fund requires the County to reimburse the state for its portion of Medicaid costs for Flagler County residents who reside in nursing homes, regardless of the location of the facility. Flagler County's obligation is set at $55 per month, per individual. In addition, the County is mandated to reimburse the state for its portion of Medicaid costs for hospitalization of Flagler County residents. The final program mandated by the state is the Healthy Kids Program (also known as Florida Kidcare) and the County's required local match is set to provide low cost health insurance to school-age children.

Primary Functions

- Provide limited assistance to eligible County residents in need of emergency rent and utility assistance.
- Partially support and provide a facility to house a local food pantry for families facing difficult circumstances.
- Provide an indigent health care program to benefit the medically needy in Flagler County; to include medical care, emergency dental care and prescription assistance.
- Comply with funding contribution requirements of four state mandates – the Health Care Responsibility Act, Medicaid Nursing Home Reimbursement, Medicaid Hospitalization Reimbursement, and Healthy Kids Program.
- Coordinate a grant program for nonprofit organizations providing services to Flagler County residents, based on recommendations from the Human Services Allocations Committee.

Individuals Helped in 2007

Medical Assistance	948
Emergency Dental Assistance	111
Prescription and Medical Supply Assistance	328
Emergency Food	11,360
Emergency Rent Assistance	79
Emergency Utility Assistance	185

HUMAN SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 2700	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
335.62-10	Choose Life License Plates	4,203	4,524	0	4,000	4,000	
	General Fund	1,583,108	1,497,044	1,736,512	1,657,219	(79,293)	Costs transferred to Social Services Admin.
	TOTAL REVENUES	**1,583,108**	**1,497,044**	**1,736,512**	**1,661,219**	**(75,293)**	
	Expenses						
569.10-12	Regular Salaries	94,398	132,471	155,856	105,174	(50,682)	Transferred Director and Staff Asst IV to
569.10-xx	Employee Benefits	51,946	69,852	70,215	42,567	(27,648)	Social Services Admin.
	Total Personnel Expenses	**146,344**	**202,323**	**226,071**	**147,741**	**(78,330)**	
562.49-91	Write Offs/Shortages	1,658	0	0	0	0	
569.34-10	Other Contracted Services	0	450	634	710	76	
569.34-20	Governmental Services	0	3,281	0	0	0	
569.34-23	Community Agenda Project	9,000	6,750	0	0	0	
569.40-10	Travel/Training	651	40	171	189	18	
4110, 4120	Communications	3,205	2,671	3,632	0	(3,632)	Transfer to Social Services Admin.
569.41-30	Postage Expense	632	650	743	838	95	
569.43-10	Utilities Expense	3,410	921	5,055	0	(5,055)	Transfer to Social Services Admin.
569.44-10	Rentals & Leases	46	0	0	0	0	
569.46-10	Bldg/Equip Repairs	2	0	0	0	0	
569.46-30	Maintenance Agreements	842	1,236	1,095	1,349	254	
569.46-40	Small Tools & Equipment	48	12	0	0	0	
569.47-10	Printing & Binding	177	183	256	303	47	
569.49-10	Other Current Charges	2,000	1,000	0	0	0	
569.49-15	Advertising	154	0	0	0	0	
569.51-10	Office Supplies	904	1,405	1,000	600	(400)	
569.51-11	Office Equip under $1,000	111	7,820	0	0	0	
569.51-20	Data Processing Supplies	586	976	0	0	0	
569.52-12	Other Operating Expenses	230	646	0	0	0	
569.52-30	Data Processing Software	18	1,200	0	0	0	
569.54-10	Publications/Memberships	199	450	355	0	(355)	
564.82-14	Alpha Pregnancy Center	0	0	0	11,989	11,989	Choose Life License Plate Proceeds
	Total Operating Expenses	**23,873**	**29,691**	**12,941**	**15,978**	**3,037**	
569.62-10	Buildings	0	31,642	0	0	0	
569.64-10	Equipment	2,961	1,198	0	0	0	
	Total Capital Expenses	**2,961**	**32,840**	**0**	**0**	**0**	
	Total Expenses	**173,178**	**264,854**	**239,012**	**163,719**	**(75,293)**	

HUMAN SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND

MEDICAID REIMBURSEMENT- HOSPITAL

This grant reimburses the State for the County portion of Medicaid costs for hospitalization of Flagler County residents.

MEDICAID REIMBURSEMENT- NURSING HOME

This grant reimburses the State for the County portion of Medicaid costs for Flagler County residents who reside in nursing homes.

HEALTH CARE RESP ACT-HCRA

This grant reimburses participating out-of-county hospitals at the Medicaid per diem rate for care provided to indigent County residents.

INDIGENT BURIAL

Provides for the disposal of deceased individuals who have no resources to pay for cremation or burial costs.

HEALTHY COMMUNITIES

This grant covers the County's required local match for the State's Healthy Kids program (Florida Kidcare) that provides low cost health insurance to school aged children.

FOOD PANTRY GROCERIES

This grant 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. Funds also cover the cost of utilities and a telephone line.

INDIGENT HEALTH CARE

This grant provides assistance to medically needy for the purposes defined as a person whose income is below 150% of Federal poverty guidelines who does not have resources and or assets to obtain medical care, and who is not eligible for any State or Federal program that provides such care and additionally has insufficient third party insurance coverage. In addition to the actual provision of services, extensive case management is provided to ascertain what other needs the individual has and to make every effort to help obtain assistance from other sources. Staff also acts as patient advocates to assist clients in obtaining free prescription medications from drug manufacturers.

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. Local resources for assistance in these areas is very limited however, every effort is made to utilize those resources.

	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	
561.31-60	Medicaid Reimbursement- Hospital	410,372	276,087	402,000	402,000	0	County portion of Medicaid costs for hospitalization
562.31-60	Medicaid Reimbursement- Nursing Home	76,854	77,524	102,000	102,000	0	$55 pp a month for nursing home residents on Medicaid
562.83-73	Health Care Resp Act-HCRA	156,867	123,262	200,000	200,000	0	hospitalization
564.83-71	Indigent Burial	4,480	8,620	7,000	7,000	0	
	Total State Mandated Costs	**648,573**	**485,493**	**711,000**	**711,000**	**0**	
562.83-72	Indigent Health Care	227,388	218,016	245,000	245,000	0	
562.83-75	Healthy Communities	11,835	0	1,500	1,500	0	
	Total Health	**239,223**	**218,016**	**246,500**	**246,500**	**0**	
564.83-70	Food Pantry Groceries	6,999	8,994	18,000	18,000	0	
564.83-76	Emergency Asst-Utilities/Rent	48,400	58,409	55,000	55,000	0	
	Total Public Assistance	**55,399**	**67,403**	**73,000**	**73,000**	**0**	
	Total Health Services/Public Asst	**943,195**	**770,912**	**1,030,500**	**1,030,500**	**0**	

OUTSIDE AGENCY FUNDING FOR HUMAN SERVICES-SOCIAL SERVICES-COMMUNITY SVC

GENERAL FUND

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.

AID TO CHILDREN'S ADVOCACY

Services for children who are victims of physical, sexual, or emotional abuse and adult victims of sexual assault.

BOYS & GIRLS CLUB

Year round (after school and summer) enrichment program for children/youth ages 7-14.

	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	
	Children/Youth Services	FY 05-06	FY 06-07	FY 07-08	FY 08-09	+/(-)	
564.82-23	Aid to House Next Door	25,000	32,636	28,150	28,150	0	Distribution recommendation from
564.82-24	Aid to Children's Home Society	28,500	28,500	28,500	28,500	0	allocation committee based upon $200,000
564.82-27	Aid to Children's Advocacy	50,000	50,000	50,000	50,000	0	
564.82-30	Aid to African Am Society	10,000	10,000	10,000	10,000	0	
564.82-47	Aid to PACE Center for Girls	10,000	10,000	0	0	0	
572.82-16	Boys and Girls Club	14,250	30,000	30,000	30,000	0	
	Total Children/Youth Services	**137,750**	**161,136**	**146,650**	**146,650**	**0**	

SMA BEHAVIORAL HEALTH SERVICES

Emergency mental health services to include: crisis stabilization, mental health screening, comprehensive community service team, medical outpatient services. Comprehensive

substance abuse treatment to include: residential treatment, detoxification, adult outpatient treatment services, and adolescent outpatient treatment.

UNITED CEREBRAL PALSY OF EAST CENTRAL FLA

Services for developmentally disabled adults to include: adult day training, supported employment, supported living, non-residential support services, companion and respite.

EARLY LEARNING COALITION

Provide child care services at licensed centers, licensed and registered Family Child Care Homes, voucher care providers, and any legal care arrangement to children who are at risk of abuse and/or neglect or whose families are experiencing socio-economic problems.

FAMILY LIFE CENTER

Emergency shelter and services for victims of domestic violence and their dependent children.

FLAGLER VOLUTEER SERVICES

The Retired and Senior Volunteer Program (RSVP) serves as a resource to local non-profits, government agencies and health care proprietors. The agency recruits, identifies skills, trains and places voluteers to meet the needs of the community in these areas.

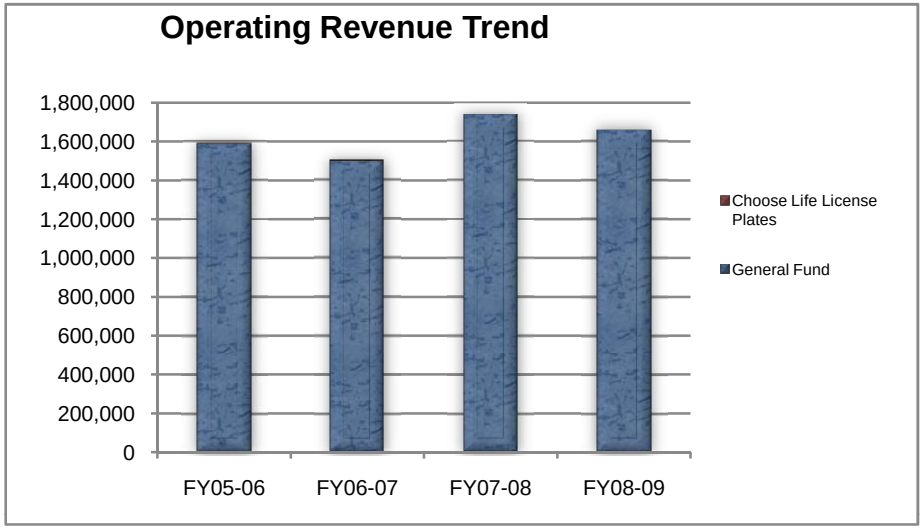
CENTER FOR THE VISUALLY IMPAIRED

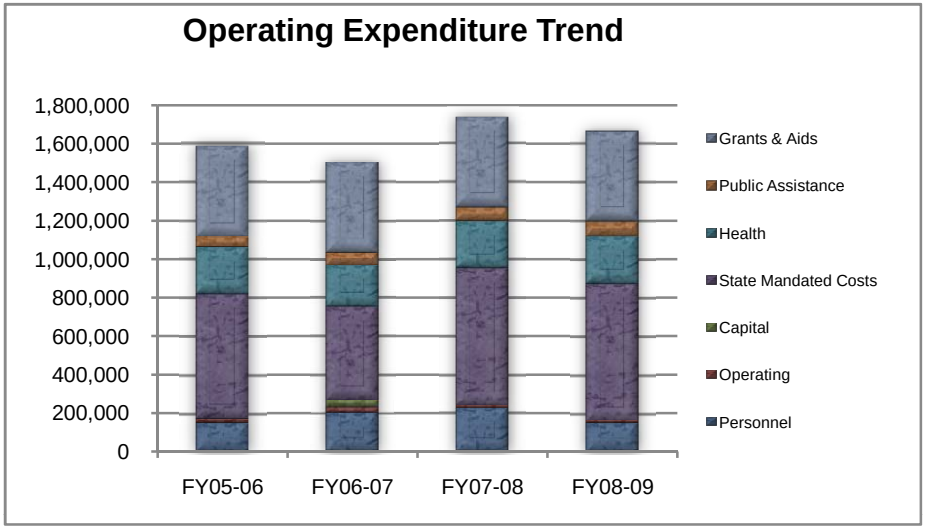
Support for the Independent Living Program which provides services in the areas of daily living skills, orientation and mobility training, computer training, youth transition to work services and peer support groups for the visually impaired in Flagler County.

OUTSIDE AGENCY FUNDING FOR HUMAN SERVICES-SOCIAL SERVICES-COMMUNITY SVC — GENERAL FUND

	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
	Adult/Family Services					
562.82-19	Flagler Volunteer Services	20,000	20,000	20,000	20,000	0
564.82-xx	SMA Behavioral Health Services	170,000	158,300	173,300	173,300	0
564.82-14	Alpha Pregnancy Center	17,079	(8,184)	0	0	0
564.82-17	Early Learning Coalition	70,996	58,550	58,550	58,550	0
564.82-18	Family Life Center	30,000	40,000	40,000	40,000	0
564.82-21	Aid-First Call for Help	5,000	7,500	0	0	0
564.82-31	United Cerebral Palsy of East Central FLA	7,500	20,000	20,000	20,000	0
564.82-36	Aid to ARC Angels	8,128	0	0	0	0
564.82-48	Aid to Ctr for Visually Impaired	4,000	8,500	8,500	8,500	0
569.83-55	Aid to Individuals	485	0	0	0	0
	Total Adult/Family Services	**333,188**	**304,666**	**320,350**	**320,350**	**0**
	Total Outside Agency Funding	**470,938**	**465,802**	**467,000**	**467,000**	**0**
	TOTAL EXPENSES	**1,587,311**	**1,501,568**	**1,736,512**	**1,661,219**	**(75,293)**

HUMAN SERVICES - 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.

UNITS OF MEASUREMENT

1) Approximately 576 clients will apply for assistance (based on average of 96 per month for the first 6 months of FY 07/08)

2) Approximately 1,404 units of service will be provided (based on average of 234 per month for the first 6 months of FY 07/08)

3) Approximately 480 calls for information & referral will be received (average of 90 per month)

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Choose Life License Plates	4,203	4,524	0	4,000
General Fund	1,583,108	1,497,044	1,736,512	1,657,219
	1,587,311	**1,501,568**	**1,736,512**	**1,661,219**
Expenses				
Personnel	146,344	202,323	226,071	147,741
Operating	23,873	29,691	12,941	15,978
Capital	2,961	32,840	0	0
State Mandated Costs	648,573	485,493	711,000	711,000
Health	239,223	218,016	246,500	246,500
Public Assistance	55,399	67,403	73,000	73,000
Grants & Aids	470,938	465,802	467,000	467,000
	1,587,311	**1,501,568**	**1,736,512**	**1,661,219**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Social Services Director	0.20	0.20	0.20	0.00	Transferred to Social Services Admin
Human Services Progr Coord	1.00	1.00	0.00	0.00	
Human Services Progr Mgr	0.00	0.00	1.00	1.00	
Human Services Case Mgr	1.00	2.00	2.00	2.00	.29 of this position is paid from grant funds
Staff Asst IV	0.00	1.00	1.00	0.00	Transferred to Social Services Admin
Secretary III	1.00	0.00	0.00	0.00	
Total Positions	**3.20**	**4.20**	**4.20**	**3.00**	

Senior Services

Senior Services are available to Flagler County citizens 60 years of age and older. Subsidized programs are funded in part by the Federal Older Americans Act, State General Revenues, and the General Fund. Support services, such as companionship, counseling, information and referral, telephone reassurance, recreation, health support and public information are available under the Title IIIB Grant of the Older Americans Act. In-home service is provided by contracted vendors to assist with light housekeeping duties. The division also partners with Flagler County Public Transportation to provide transit service for seniors to medical appointments, shopping and the senior dining program.

Senior dining (congregate meals) is available through the Title III-C-1 Grant under the Older Americans Act. The program has been a part of Flagler County since 1976 and is housed at the George Wickline Center at 800 S. Daytona Ave. in Flagler Beach. Meals meeting the 1/3 Recommended Daily Allowance are served 5-days a week. The dining site lends itself to socialization with recreational and health support activities scheduled daily. In addition, speakers visit to present valuable information to keep seniors informed about Medicare, identify theft, and consumer issues to name a few.

Home Delivered Meals, commonly referred to as Meals on Wheels, is a service under Title III-C-2 of the Older Americans Act. Meals on Wheels are provided to seniors, 60 years and older, with a functional impairment that restricts their ability to perform the normal activities of daily living. To those eligible, five frozen meals are delivered weekly. This program has been very well received as it provides the seniors more flexibility about what and when they will eat.

Caregiver support, by way of in-home respite care, is offered through the Older Americans Act Title III-E program. This program allows the 24/7 caregivers to take time out for themselves to tend to their own medical appointments, shopping, etc., with peace of mind that their loved one is not home alone. As is the case with all of these Older American Act programs, there is no fee for service but all seniors are encouraged and given the opportunity to make a donation. Donations are used for the continuation and expansion of programs.

As the designated Lead Agency for Flagler County, Community Services administers various services with State General Revenue funds under the Community Care for the Elderly (CCE), Alzheimer's Disease Initiative (ADI), and Medicaid Waiver. These services are processed through the Aging Resource Council under the Northeast Florida Area Agency on Aging. CCE and ADI services are placed on a waiting list statewide. Seniors' needs are prioritized by need based on an application developed by the Department of Elder Affairs. Those clients in greatest need will receive services first, with exceptions provided for high risk referrals from the Department of Children and Families for Adult Protective Services.

Once 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. Senior Services does not provide 24-hour or medical care and clients in the state programs are assessed a monthly fee for services.

Primary Functions

- Support "aging in place" by maintaining a 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 reprieve for full-time caregivers facing the risk of "burning out".
- Senior Services responds to everyone over the age of 60 and is dedicated to helping individuals 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.

Seniors Served in 2007

- 1,520 clients received support services, such as counseling, companionship, referral, or assistance with chores.
- 34,925 meals were delivered to the homes of 144 clients.
- 20,556 meals were served to 304 clients at the senior dining site.

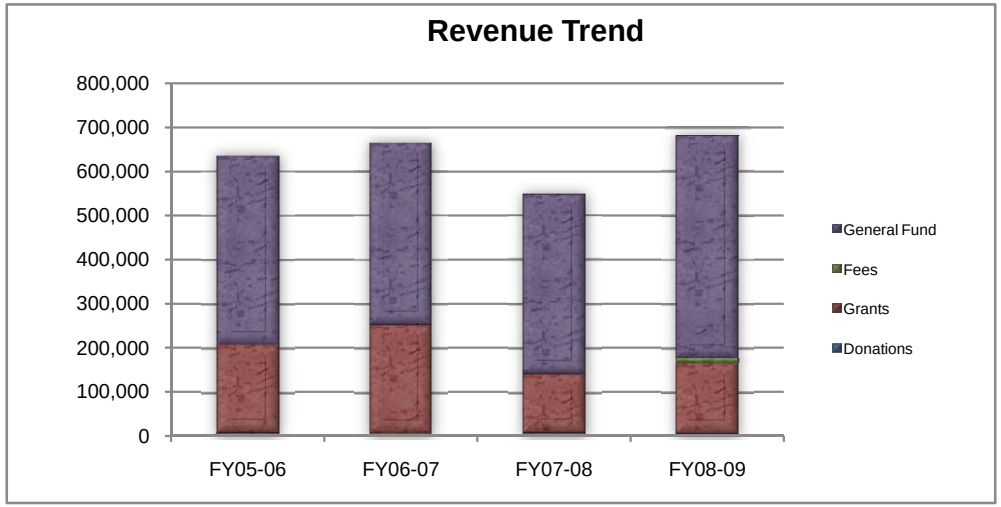
SENIOR SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND

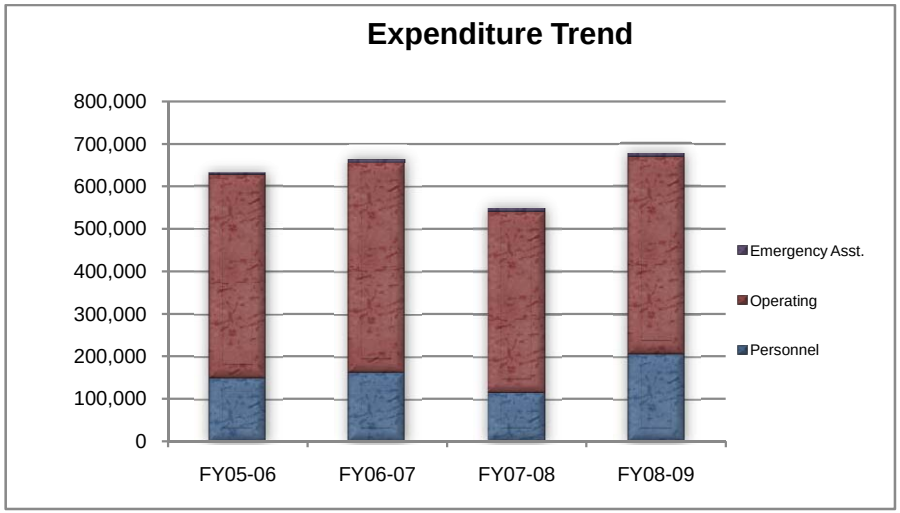
Fund 001 Dept 2701	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.61-02	Home Care for the Elderly	595	0	0	0	0	
334.61-01	Alzheimer's Disease Respite (ADI)	45,447	65,598	0	4,568	4,568	Respite in home services
331.62-01	Emergency Heating Asst.	4,490	8,508	7,696	7,696	0	Energy assistance grant
331.62-02	Title III E Older American	0	0	0	28,126	28,126	
334.69-01	Comm Care for the Elderly	111,109	129,481	0	84,879	84,879	Homemaking, respite, personal care, support services
331.69-02	Title III B Support Services	110,359	110,517	101,576	13,106	(88,470)	Support Services & homemaking
346.90-06	Med waiver Reimbursement	83,833	126,601	25,000	20,000	(5,000)	
366.03-02	Donations-Transportation-S.S.	7,357	5,912	6,802	0	(6,802)	
331.69-03	Title III C1 Congregate Meals	0	0	0	861	861	
331.69-04	Title III C2 Home Del Meals			0	0	0	
366.12-01	Title IIIB Homemaking Donation	0	0	0	5,100	5,100	
346.90-09	ADI Co-pays	0	0	0	1,148	1,148	Alzheimer's Disease Respite co-pays
346.90-02	Comm Care-Elderly Co-pay	0	0	0	10,800	10,800	Homemaking, respite, personal care co-pays
	General Fund	271,349	217,225	406,395	504,832	98,437	
	TOTAL REVENUES	**634,539**	**663,842**	**547,469**	**681,116**	**133,647**	
	Expenses						
569.10-12	Regular Salaries	90,520	100,226	78,098	144,927	66,829	
569.10-xx	Employee Benefits	57,662	62,402	36,687	61,174	24,487	
	Total Personnel Expenses	**148,182**	**162,628**	**114,785**	**206,101**	**91,316**	
569.31-10	Professional Services	0	38	0	0	0	
569.34-01	Contract FCT-Congregate Meals	409,032	430,631	349,153	0	(349,153)	Realigned to Congregate Meals.
569.34-02	Title IIIE In Home Respite	0	0	0	56,965	56,965	Realigned from Senior Services.
569.34-10	Other Contracted Services	30,378	29,516	47,068	386,257	339,189	Realigned from Adult Day Care.
4010, 5420	Travel/Training	1,940	371	1,224	223	(1,001)	
569.41-10	Communications	7,583	8,496	7,070	2,400	(4,670)	Transfer office lines to Administration
569.41-30	Postage Expense	653	910	1,163	1,293	130	
569.43-10	Utilities Expense	12,928	6,151	5,055	0	(5,055)	Transfer to Administration
569.44-10	Rentals & Leases	3,460	3,788	2,400	2,400	0	
569.45-20	Vehicle Insurance	976	1,512	1,063	1,426	363	
569.45-60	Other Insurance & Bonds	93	0	0	105	105	
569.46-10	Building/Equipment Repairs	117	50	0	0	0	
569.46-20	Vehicle Repair	1,433	3,304	4,500	4,005	(495)	
569.46-30	Maintenance Agreements	1,135	991	950	1,741	791	
569.46-40	Small Tools & Equipment	47	121	0	0	0	
569.47-10	Printing & Binding	146	111	317	404	87	
569.48-10	Promotional Activities	65	50	50	0	(50)	
569.49-10	Other Current Charges	0	25	25	135	110	
569.49-15	Advertising	152	0	0	0	0	
569.51-10	Office Supplies	1,381	1,784	1,200	800	(400)	

SENIOR SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 2701	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
569.51-11	Office Equipment under $1,000	1,195	855	0	0	0	
569.51-20	Data Processing Supplies	166	200	0	0	0	
569.52-10	Gas, Oil & Lube	3,059	2,569	3,750	4,365	615	
569.52-12	Other Oper Expenses	1,296	637	0	0	0	
569.52-20	Clothing & Wearing Apparel	0	0	0	0	0	
569.52-30	Data Processing Software	40	700	0	0	0	
569.54-10	Publications/Memberships	180	0	0	300	300	
	Total Operating Expenses	**477,455**	**492,810**	**424,988**	**462,819**	**37,831**	
569.64-10	Equipment	4,466	1,198	0	4,500	4,500	Capital Technology
	Total Capital Outlay	**4,466**	**1,198**	**0**	**4,500**	**4,500**	
569.83-76	Emergency Asst	4,436	7,206	7,696	7,696	0	
	Total Grants & Aids	**4,436**	**7,206**	**7,696**	**7,696**	0	
	TOTAL EXPENSES	**634,539**	**663,842**	**547,469**	**681,116**	**133,647**	

SENIOR SERVICES - 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 Federal Grant provided by OAA and State Grant provided by CCE & ADI support these services.

EQUIPMENT OUTLAY FOR CURRENT BUDGET:

3 Desktop Computers Replacement	$4,500

SUMMARY

	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Donations	7,357	5,912	6,802	5,100
Grants	199,277	245,626	134,272	159,236
Fees	0	0	0	11,948
General Fund	427,905	412,304	406,395	504,832
	634,539	**663,842**	**547,469**	**681,116**
Expenses				
Personnel	148,182	162,628	114,785	206,101
Operating	477,455	492,810	424,988	462,819
Capital	4,466	1,198	0	4,500
Emergency Asst.	4,436	7,206	7,696	7,696
	634,539	**663,842**	**547,469**	**681,116**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Title III Case Mgr	1.00	1.00	1.00	1.00	
Cust/Maint Tech 1	0.20	0.20	0.00	0.00	
CS Program Aide	1.00	1.00	0.00	0.00	
Accountant I	0.20	0.20	0.20	0.00	Transferred to Social Services Admin
Accounting Clerk	0.20	0.20	0.20	0.00	Transferred to Social Services Admin
Data Entry Clerk	0.20	0.10	0.10	0.00	Eliminated
Senior Svc Director	0.16	0.16	0.16	0.00	Transferred to Social Services Admin
Sr Svcs Progr Manager	0.50	0.50	0.50	1.00	Transferred from Adult Day Care
Sr Svcs Case Manager	0.00	0.00	0.00	2.00	Transferred from Adult Day Care
Total Positions	**3.46**	**3.36**	**2.16**	**4.00**	

Adult Day Care

Community Services operates the David I. Siegel Day Center at 1000 Belle Terre Boulevard in Palm Coast, named in recognition of longtime Flagler County senior advocate, David I. Siegel. The center serves as a place of therapeutic social and health activities and services provided to adults who have functional impairments. The Adult Day Care environment, while protected, also provides a non-institutionalized atmosphere. The Adult Day Care center is licensed for up to 25 clients.

The Adult Day Care strives to delay or prevent institutionalization and to keep clients in their own homes by providing temporary care to relieve the primary caregivers. The Center also aims to help clients maintain or increase their functional independence, provide nutritional well-balanced meals and snacks that furnish the minimum RDA requirements. Activities and interaction assist in reducing and preventing loneliness and isolation sometimes experienced by older persons. Additionally, activities stimulate the clients both mentally and physically. Planned group and individual therapeutic activities based on the recipient's individual treatment/activity plan are prepared by the case manager with input from the Adult Day Care Manager.

A Florida licensed Registered Nurse (Adult Day Care Manager) is on-site during all hours of operation, in a supervisory capacity to the Certified Nurses Assistants. The mandated ratio of staff to clients of 1:6 is maintained. The center has a capacity of 25 for persons 18 years of age and older.

Offering a home-like atmosphere, the center is busy from 8 a.m. to 4 p.m. Monday through Friday. 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. Volunteers come in to share their musical and dancing talents to entertain and pet therapy is a center favorite. Games and exercise programs are designed to be both entertaining and stimulating. The center, in an agreement with the University of Central Florida's College of Nursing, provides opportunity for nursing students to meet curriculum requirements with limited hands-on and one-on-one interviewing techniques with day care clients. Service cost and available subsidies are based on ability to pay.

Primary Functions

- Support "aging in place" by maintaining a 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 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.

Adult Day Care Facts

Average Daily Attendance	21 Clients
Average Monthly Hours of Care	2,071.25 Hours
Average Stay of Client	Less than 6 hours

ADULT DAY CARE - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND

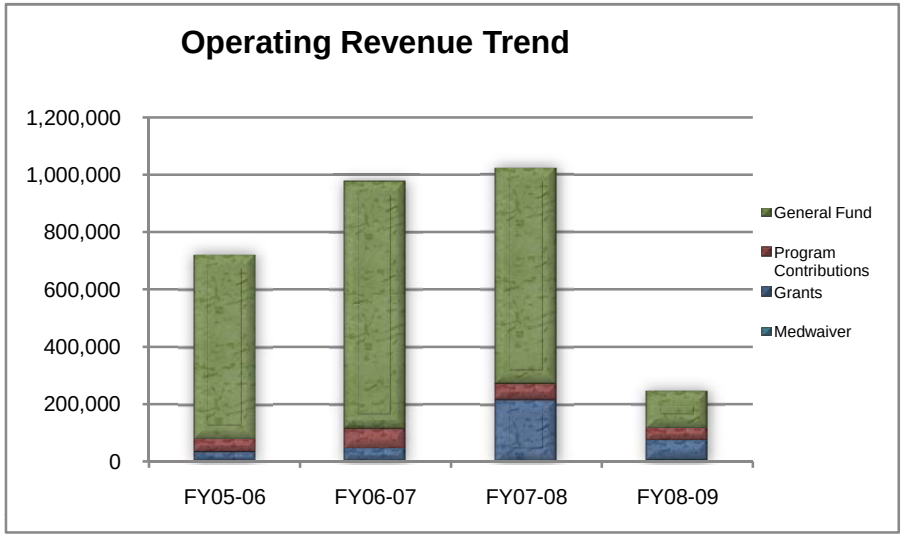
Fund 001 Dept 2702	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.61-01	Alzheimer's Disease Initiative			55,791	46,145	(9,646)	Respite in facility services
331.62-02	Title III E Caregiver Program	31,296	42,471	33,937	0	(33,937)	See Senior Services
334.69-01	Community Care for Elderly	0	0	126,268	20,042	(106,226)	
346.90-01	Adult Day Care CoPay	24,829	37,259	28,794	30,000	1,206	Proposing increase in co-pay
346.90-02	Comm Care-Elderly CoPay	11,451	23,520	12,000	10,800	(1,200)	
346.90-06	Medwaiver Reimbursement	0	0	0	5,000	5,000	
346.90-08	Title 3 B-Homemaking CoPay	5,496	4,928	4,980	0	(4,980)	See Senior Services
346.90-09	ADI CoPay	5,411	5,532	9,616	2,812	(6,804)	Respite in facility services co-pay
	General Fund	643,742	862,912	751,667	128,130	(623,537)	
	TOTAL REVENUES	**722,225**	**976,622**	**1,023,053**	**242,929**	**(780,124)**	
	Expenses						
569.10-12	Regular Salaries	218,633	274,322	266,147	138,484	(127,663)	Various positions transferred to Social Services
569.10-13	Other Salaries & Wages	2,572	4,496	8,887	3,500	(5,387)	and Senior Services
569.10-xx	Employee Benefits	138,636	170,766	139,789	67,158	(72,631)	
	Total Personnel Expenses	**359,841**	**449,584**	**414,823**	**209,142**	**(205,681)**	
569.31-10	Professional Services	51	129	125	150	25	
569.34-01	Transportation	58,540	100,042	69,626	0	(69,626)	Portion transferred to Congregate Meals
569.34-02	Title IIIE In Hme Respite	30,412	46,594	56,965	0	(56,965)	Moved to Senior Services.
569.34-10	Contracted Services	251,279	355,347	465,644	19,360	(446,284)	Realigned to Senior Services.
569.xx-xx	Travel/Training	2,096	409	20	180	160	
4110, 4120	Communications	407	763	1,080	0	(1,080)	
569.41-30	Postage Expense	134	36	0	0	0	
569.43-10	Utilities Expense	8,595	8,957	7,560	9,476	1,916	FPL rate increase
569.45-20	Vehicle Insurance	483	0	525	0	(525)	
569.46-10	Bldg/Equip Repairs	905	0	0	0	0	
569.46-30	Maintenance Agreements	0	194	1,188	0	(1,188)	
569.46-40	Small Tools & Equipment	348	1,921	0	0	0	
569.47-10	Printing & Binding	148	111	117	46	(71)	
569.49-10	Other Current Chrgs/Oblig	352	220	479	785	306	
569.49-15	Advertising	0	732	0	0	0	
569.51-10	Office Supplies	1,032	622	500	200	(300)	
569.51-11	Office Equip Under $1,000	2,282	0	851	0	(851)	
569.52-12	Other Operating Expenses	3,316	3,637	3,400	3,590	190	
569.52-30	Data Processing Software	0	1,400	0	0	0	
569.54-10	Publications/Memberships	454	195	150	0	(150)	
	Total Operating Expenses	**360,834**	**521,309**	**608,230**	**33,787**	**(574,443)**	

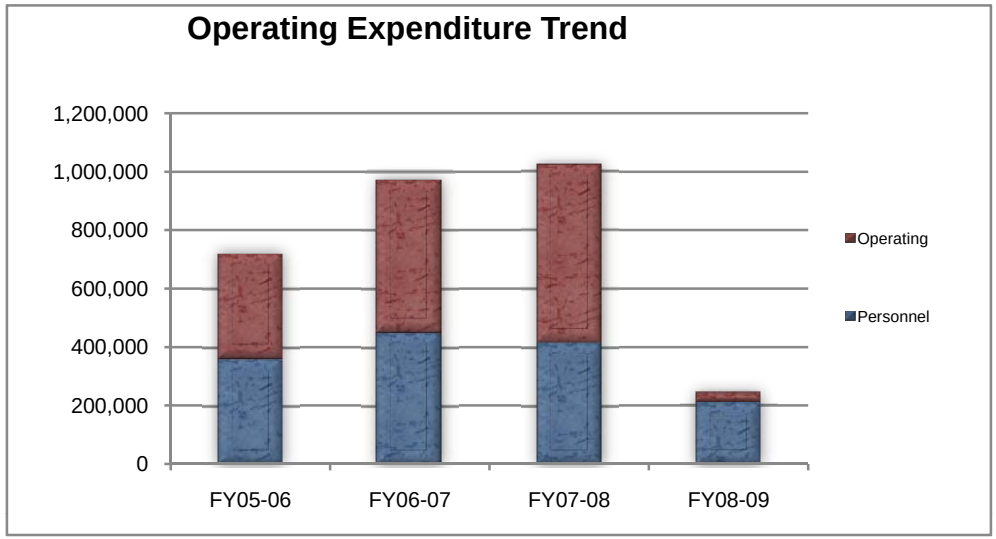
ADULT DAY CARE - SOCIAL SERVICES - COMMUNITY SERVICES (continued) GENERAL FUND

Fund 001 Dept 2702		ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
569.64-10	Equipment	0	5,729	0	0	0	
	Total Capital Expenses	**0**	**5,729**	**0**	**0**	**0**	
569.83-14	Med Waiver Special Equip	1,550	0	0	0	0	
	Total Grants & Aids	**1,550**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**722,225**	**976,622**	**1,023,053**	**242,929**	**(780,124)**	

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Accountant I	0.40	0.40	0.40	0.00	Transferred to Social Services Admin
Accounting Clerk	0.40	0.40	0.40	0.00	Transferred to Social Services Admin
Adult Day Care Program Manager	0.80	1.00	1.00	0.80	
Adult Day Care Program Manager Sub	0.20	0.00	0.00	0.20	
Comm. Service Data Entry Clerk	0.40	0.20	0.20	0.00	Eliminated
Senior Services Case Manager	2.00	2.00	2.00	0.00	Transferred to Senior Services
Community Services C N A	4.00	4.00	4.00	4.00	
Community Services Director	0.32	0.32	0.32	0.00	Transferred to Social Services Admin
Custodian/Maintenance Technician 1	0.40	0.40	0.00	0.00	
Senior Services Program Manager	0.50	0.50	0.50	0.00	Transferred to Senior Services
Total Positions	**9.42**	**9.22**	**8.82**	**5.00**	

ADULT DAY CARE - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND





NOTE FOR GRAPH

Program contributions are co-pays for clients for programs services, grants include federal and state proceeds.

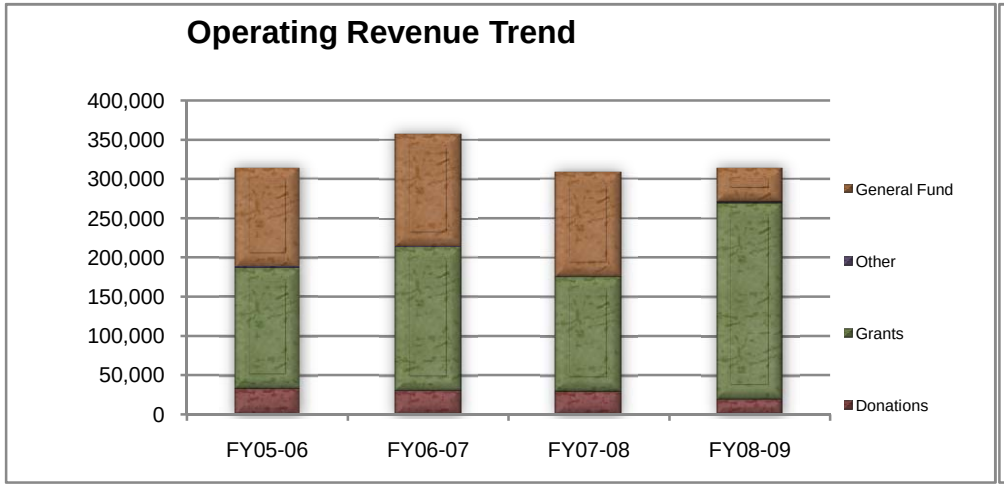
SUMMARY

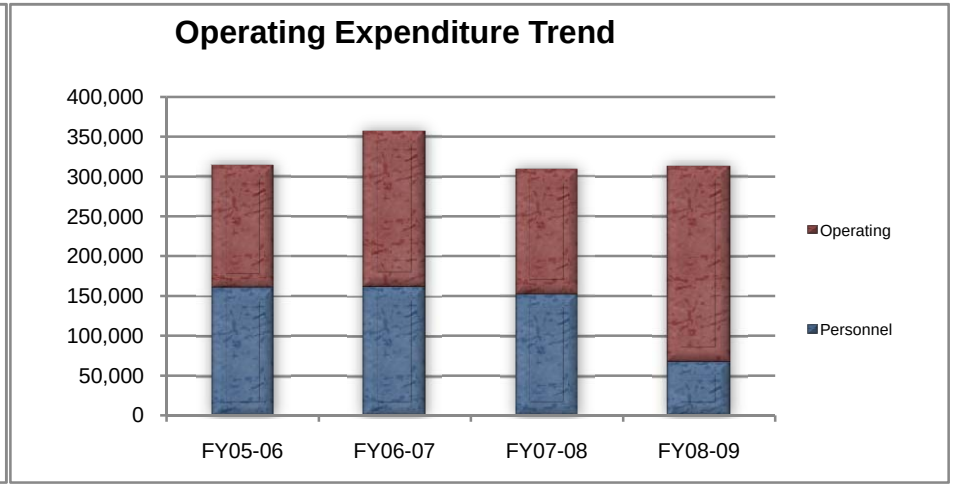
	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Grants	31,296	42,471	215,996	66,187
Program Contributions	47,187	71,239	55,390	43,612
General Fund	643,742	862,912	751,667	128,130
Medwaiver	0	0	0	5,000
	722,225	**976,622**	**1,023,053**	**242,929**
Expenses				
Personnel	359,841	449,584	414,823	209,142
Operating	360,834	521,309	608,230	33,787
Capital	1,550	5,729	0	0
	722,225	**976,622**	**1,023,053**	**242,929**

CONGREGATE AND HOME DELIVERED MEALS - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 2703		ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
331.69-02	Title IIIB Support Services	0	0	0	78,987	78,987	Offset transportation services
331.69-03	Title III C1 Congregate Meals	86,174	91,969	72,551	71,691	(860)	Dining site meals, education
331.69-04	Title III C2 Home Delivered Meals	36,429	58,736	42,637	66,651	24,014	Meals delivered to homes
331.69-05	Nutrition Services	30,058	30,937	29,206	17,184	(12,022)	Meals for home delivery and on site
334.69-01	Community Care for the Elderly	0	0	0	14,084	14,084	Meals delivered to homes
346.90-03	Home full price meals	1,041	1,255	0	1,997	1,997	
362.01-00	Rental Income	1,340	1,149	480	0	(480)	
366.03-01	Donations-Meal Sites	11,921	11,773	19,511	7,500	(12,011)	
366.03-02	Donations - Transportation	0	0	0	1,422	1,422	
366.03-03	Donations - Meals On Wheels	21,433	19,333	10,927	11,400	473	
	General Fund	125,578	142,228	133,094	42,929	(90,165)	
	TOTAL REVENUES	**313,974**	**357,380**	**308,406**	**313,845**	**5,439**	
	Expenses						
569.10-12	Regular Salaries	93,846	99,664	99,207	41,537	(57,670)	Transfer of Accounting Clerk, Accountant , Director
569.10-xx	Employee Benefits	66,021	62,282	53,078	26,730	(26,348)	positions to Community Services Admin. Eliminate
	Total Personnel Expenses	**159,867**	**161,946**	**152,285**	**68,267**	**(84,018)**	Data Entry Clerk.
569.34-01	Contract/FC Transp-Cong Meals	0	0	0	80,409	80,409	Previously budgeted in Senior Services.
569.34-10	Contracted Services	139,838	164,182	128,278	144,750	16,472	Price increase from food vendor.
569.40-10	Travel Expenses	10,655	16,028	13,640	0	(13,640)	Eliminated mileage reimbursement for Meals on Wheels.
4110, 4120	Communications	107	79	84	1,081	997	
569.43-10	Utilities Expense	224	11,601	10,980	14,613	3,633	FPL rate increase
569.46-10	Building/Equip Repairs	59	12	0	0	0	
569.46-40	Small Tools & Equipment	421	0	0	275	275	
569.47-10	Printing & Binding	0	37	39	46	7	
569.49-15	Advertising	0	0	0	0	0	
5110, 5111	Office Supplies/Equipment Under $1,000	448	916	300	400	100	
569.52-12	Other Operating Expenses	2,307	2,531	2,800	2,800	0	
569.54-10	Publications/Memberships	48	48	0	0	0	
	Total Operating Expenses	**154,107**	**195,434**	**156,121**	**244,374**	**88,253**	
569-64-10	Equipment	0	0	0	1,204	1,204	Carry over of donation for Wickline Center
		0	**0**	**0**	**1,204**	**1,204**	
	TOTAL EXPENSES	**313,974**	**357,380**	**308,406**	**313,845**	**5,439**	

CONGREGATE AND 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 OAA support these services.

SUMMARY

	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Donations	33,354	31,106	30,438	20,322
Grants	152,661	181,642	144,394	248,597
Other	2,381	2,404	480	1,997
General Fund	125,578	142,228	133,094	42,929
	313,974	**357,380**	**308,406**	**313,845**
Expenses				
Personnel	159,867	161,946	152,285	68,267
Operating	154,107	195,434	156,121	244,374
Capital	0	0	0	1,204
	313,974	**357,380**	**308,406**	**313,845**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Accountant I	0.40	0.40	0.40	0.00	Transferred to Social Services Admin
Accounting Clerk	0.40	0.40	0.40	0.00	Transferred to Social Services Admin
CS Data Entry Clerk	0.40	0.20	0.20	0.00	Eliminated
CS Meal Site Assistant	1.00	1.00	1.00	0.75	Reduction in hours
CS Meal Site Manager	1.00	1.00	1.00	1.00	
Community Services Director	0.32	0.32	0.32	0.00	Transferred to Social Services Admin
Custodian/Maint Tech 1	0.40	0.40	0.00	0.00	
Total Positions	**3.92**	**3.72**	**3.32**	**1.75**	

SOCIAL SERVICES GRANTS - COMMUNITY SERVICES — GENERAL FUND

COALITION FOR THE HOMELESS GRANT

This grant is not awarded in FY 08/09. Prior year's funding was to provide assistance to eligible individuals with either rent or utility assistance in an effort to prevent homelessness.

Fund 001 Dept 8701	DESCRIPTION Coalition for the Homeless	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.62-01	Coalition for the Homeless	4,000	4,142	0	0	0	
	General Fund	289	0	0	0	0	
	TOTAL REVENUES	**4,289**	**4,142**	**0**	**0**	**0**	
	Expenses						
564-83-76	Emergency Assistance	4,289	4,142	0	0	0	DCF not offering grant this year.
	Total Operating Expenses	**4,289**	**4,142**	**0**	**0**	**0**	
	TOTAL EXPENSES	**4,289**	**4,142**	**0**	**0**	**0**	

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						COMMENTS
	Revenues						
334.16-01	Department of Children & Family	0	0	0	21,950	21,950	Strengthen community support services to divert individuals with mental health and substance abuse problems.
	TOTAL REVENUES	**0**	**0**	**0**	**21,950**	**21,950**	
	Expenses						
569.10-12	Regular Salaries	0	0	0	9,478	9,478	Position shown in Human Services
569.10-xx	Employee Benefits	0	0	0	4,232	4,232	
	Total Personnel Expenses	**0**	**0**	**0**	**13,710**	**13,710**	
569.40-10	Travel Expenses	0	0	0	660	660	
569.47-10	Printing & Binding	0	0	0	6,680	6,680	
569.51-10	Office Supplies	0	0	0	900	900	
	Total Operating Expenses	**0**	**0**	**0**	**8,240**	**8,240**	
	TOTAL EXPENSES	**0**	**0**	**0**	**21,950**	**21,950**	

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 employee a County Veterans Services Officer and staff. The statute also requires that services provided by the County to 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.

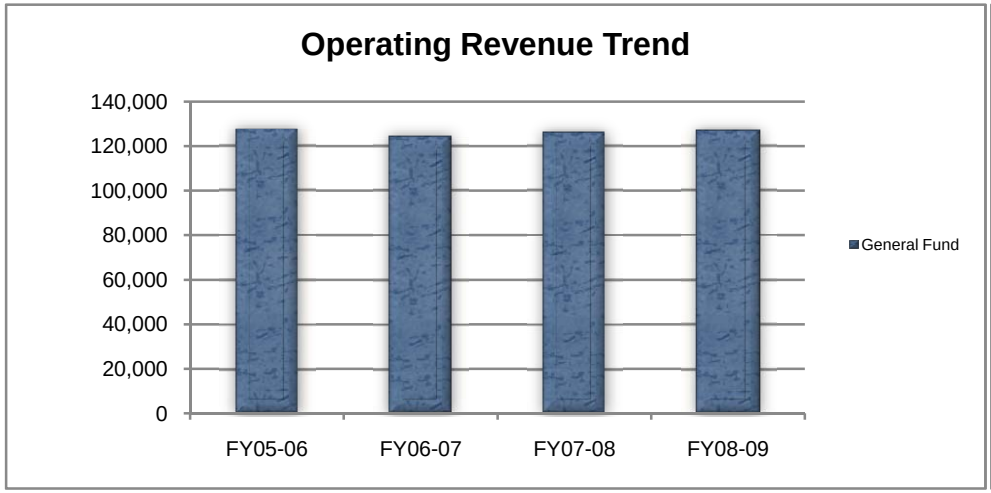
Statistics as of 2000 Census:

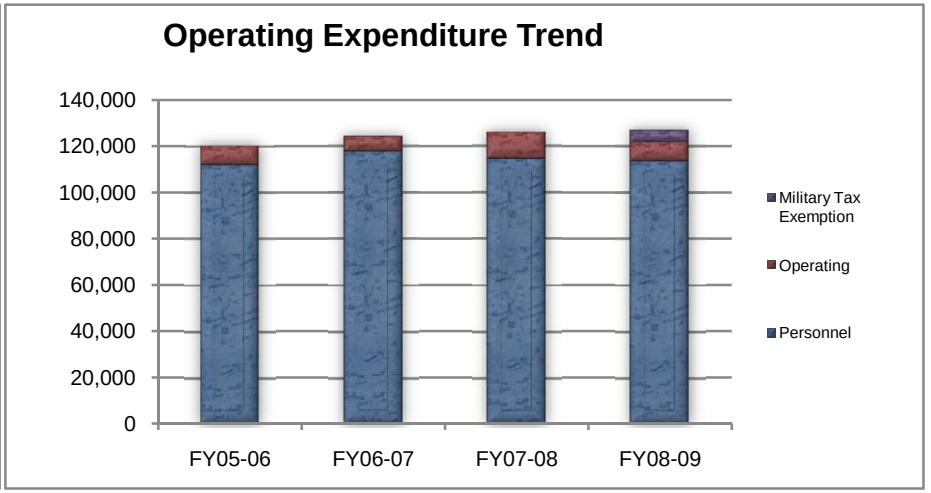
- There are 9,252 veterans in Flagler County.
- The veteran's population amounts to 23% of the population in Flagler County 18 years of age or older.
- There are 4,024 veterans in the County from age 18 to 64.
- There are 5,228 veterans in the County age 65 or older.

VETERANS SERVICES - COMMUNITY RESOURCES — GENERAL FUND

Fund 001 Dept 2800	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	127,460	124,225	125,784	126,597	813	
	TOTAL REVENUES	**127,460**	**124,225**	**125,784**	**126,597**	**813**	
	Expenses						
553.10-12	Regular Salaries	73,658	77,626	79,954	81,341	1,387	Annual pay adjustment
553.10-14	Overtime	96	0	180	0	(180)	
553.10-xx	Employee Benefits	38,182	39,930	34,506	32,016	(2,490)	
	Total Personnel Expenses	**111,936**	**117,556**	**114,640**	**113,357**	**(1,283)**	
553.34-03	Contracted Transportation	0	90	1,000	500	(500)	
4010, 5420	Travel/Training	2,854	2,054	5,620	3,074	(2,546)	Reduction in seminar attendance
4110, 4120	Communications Recurring	1,868	1,043	1,080	1,020	(60)	
553.41-30	Postage Expense	488	503	600	600	0	
553.43-10	Utilities Expense	1,119	252	0	0	0	
553.46-30	Maintenance Agreements	317	317	360	470	110	
553.46-40	Small Tools & Equipment	0	137	0	0	0	
553.47-10	Printing & Binding	70	99	330	320	(10)	
553.49-10	Other Current Charges	0	74	180	180	0	
553.51-10	Office Supplies	666	532	750	750	0	
553.51-20	Data Processing Supplies	0	25	230	30	(200)	
553.52-12	Other Operating Expenses	637	915	689	731	42	
553.52-30	Date Processing Software	0	0	0	230	230	
553.54-10	Publications/Memberships	185	628	305	335	30	
	Total Operating Expenses	**8,204**	**6,669**	**11,144**	**8,240**	**(2,904)**	
553.64-10	Equipment	7,320	0	0	0	0	
	Total Capital Outlay	**7,320**	**0**	**0**	**0**	**0**	
553-83-83	Active Military Ad Valorem Tax	0	0	0	5,000	5,000	Award grants to qualified military personnel who are serving or have served in combat duty, and established homestead in Flagler County.
	Total Grants & Aids	**0**	**0**	**0**	**5,000**	**5,000**	
	TOTAL EXPENSES	**127,460**	**124,225**	**125,784**	**126,597**	**813**	

VETERANS SERVICES - COMMUNITY RESOURCES — GENERAL FUND





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

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	127,460	124,225	125,784	126,597
	127,460	**124,225**	**125,784**	**126,597**
Expenses				
Personnel	111,936	117,556	114,640	113,357
Operating	8,204	6,669	11,144	8,240
Military Tax Exemption	0	0	0	5,000
Capital	7,320	0	0	0
	127,460	**124,225**	**125,784**	**126,597**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	BUDGETED FY08-09
Personnel Summary -Positions				
Veterans Services Officer	1.00	1.00	1.00	1.00
Veterans Services Counselor	1.00	1.00	1.00	1.00
Total Positions	**2.00**	**2.00**	**2.00**	**2.00**

LIBRARY SUMMARY — GENERAL FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Passport Admin Fee	0	0	0	25,000	25,000
Library Fines	27,031	33,367	31,013	22,500	(8,513)
Card Fees	0	0	0	2,184	2,184
Copy/Print out Fees	0	0	0	7,279	7,279
State Library Aid Grant	225,179	33,935	29,151	24,926	(4,225)
Other Grants*	0	9,908	0	0	0
General Fund	925,654	1,107,804	1,087,738	1,119,684	31,946
Total Revenues	**1,177,864**	**1,185,014**	**1,147,902**	**1,201,573**	**53,671**
Expenses					
Palm Coast Library	1,063,561	1,067,562	1,068,840	1,120,853	52,013
Bunnell Library	114,303	107,544	79,062	80,720	1,658
Other Grants*	0	9,908	0	0	0
Total Expenses	**1,177,864**	**1,185,014**	**1,147,902**	**1,201,573**	**53,671**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary -Positions					
Palm Coast Library	17.50	17.50	17.65	17.65	0.00
Bunnell Library	2.00	2.00	1.20	1.20	0.00
Total Positions	**19.50**	**19.50**	**18.85**	**18.85**	**0.00**

*FY06-07 Actuals include Library Grant - Leaps/Bounds expenses not included in the detail. Included here for historical purposes

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 the community with more than 39,000 registered borrowers. Additional services made available to visitors include voter registration, income tax preparation and passport application acceptance services. A poll location for voters is located at the library for residents within that polling district. The Library also serves as a one stop shopping center providing educational entertainment. 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. Taking into consideration the overall savings to each household as a result of the existence of the Public Library, there is a large return on investment.

Primary Functions

- Offer an extensive and organized collection of materials in various formats including print, electronic, audio, music, video, DVD and other media to stimulate thinking, excite imagination, promote literacy and encourage success in school.

- Provide 20 public computers and wireless internet capability for citizens to access to the world wide web, various electronic databases, Microsoft applications, e-mail, homework help and genealogy resources.

- Present programs, funded through the support of the Friends of the Library of Flagler County, for children, young adults and adults to promote literacy.

- Provide research assistance by a professionally trained Librarian to assist in finding the answers to questions on a wide array of topics including business and career related topics.

- Serve as a location for the community to vote during elections, register to vote, obtain passports, receive test proctoring, host meetings, acquire tax information, make photocopies, post information, and exhibit cultural materials or art.

- Offer specialized materials and activities are offered for children (under 12) and young adults (ages 12-17) who help promote literacy and life-long learning.

- Assist the sight impaired population by providing more than 200 titles of Books on Tape and several assistive listening devices, as well as serve as a Depository for the Bureau of Braille.

- Support the legal profession and general public by providing a Law Library housed in the Bunnell Branch Library.

2007 Service Statistics

- Circulated 502,560 collection items saving residents more than $7,500,000 if they were to purchase items individually.
- Provided service to 402,023 persons who visited the library.
- Answered 31,686 reference and informational questions asked by citizens and visitors.
- Provided 55,131 public internet workstation sessions to citizens and visitors.
- Borrowed 2,690 books from other libraries (interlibrary loan) for use by local patrons and loaned 636 books to other libraries for use by their patrons.
- Registered 112 persons to vote.
- 149 volunteers contributed 19,618 service hours saving more than $300,000 in personnel expenses.
- Presented 396 programs for children, teens and adults in which 16,311 patrons attended.
- More than 3,000 patrons using wireless annually.
- Processed more than 500 passport applications since January 2008.

Fiscal Year 2008-2009 Goals
Library

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- If the Library referendum is approved in August 2008, by June 2009 develop a detailed capital plan for the construction of a new library facility.
- Work with the Library Board of Trustees and the Friends of the Library to provide presentations for a wide number of community agencies for the August 26 Library Referendum.

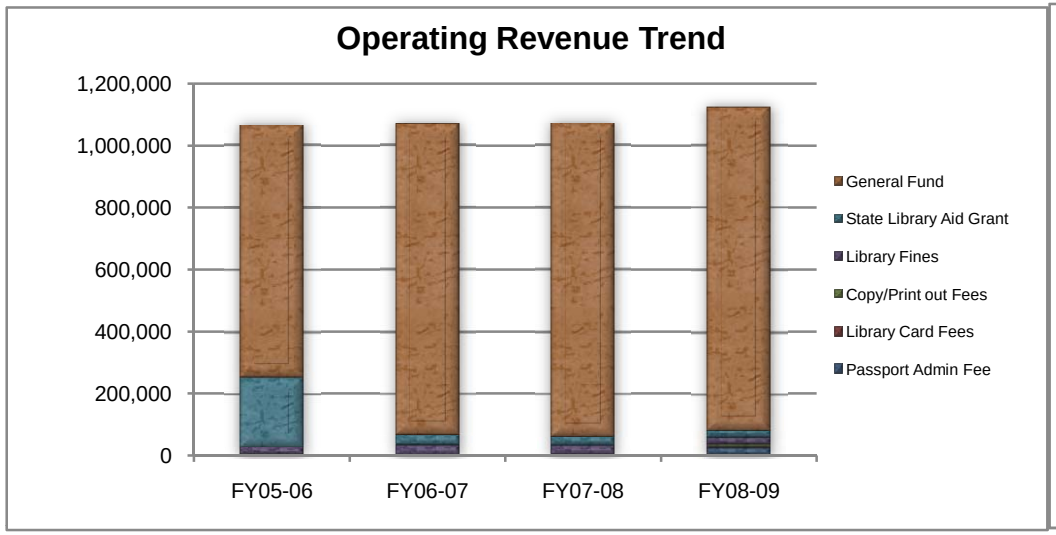
Low Ranked Goals

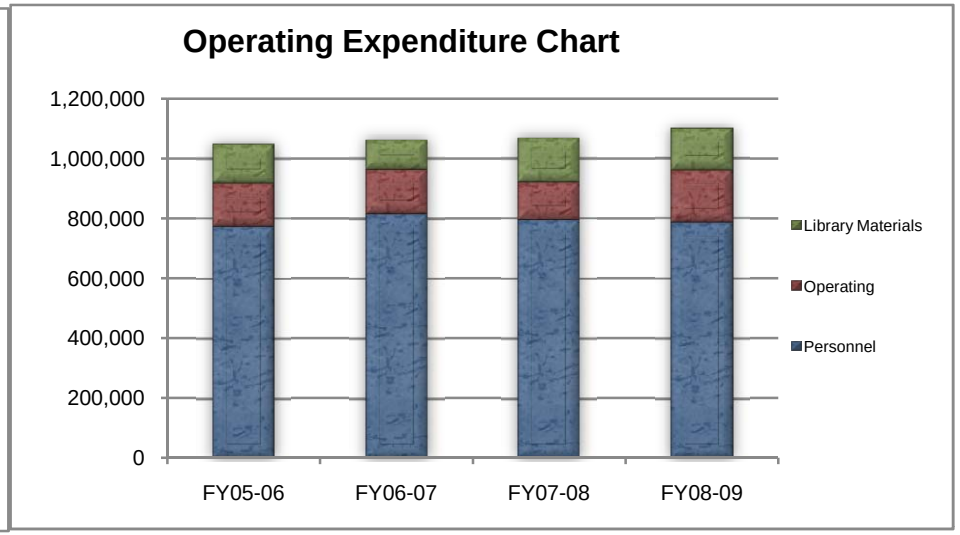
- Seek to privatize the provision of government services, where practical and financially feasible.

LIBRARY - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 3400	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
341.95-01	Passport Admin Fee	0	0	0	25,000	25,000	1,000 applications @ $25 each.
352.00-00	Library Fines	27,031	33,367	31,013	22,500	(8,513)	
347.10-01	Card Fees	0	0	0	2,184	2,184	
347.10-02	Copy/Print out Fees	0	0	0	7,279	7,279	
334.71-00	State Library Aid Grant	225,179	33,935	29,151	24,926	(4,225)	
	General Fund	811,351	1,000,260	1,008,676	1,038,964	30,288	
	TOTAL REVENUES	**1,063,561**	**1,067,562**	**1,068,840**	**1,120,853**	**52,013**	
	Expenses						
571.10-12	Regular Salaries	472,406	494,756	519,021	529,774	10,753	
571.10-14	Overtime	1,549	924	3,065	3,065	0	
571.10-xx	Employee Benefits	299,011	319,492	272,580	252,211	(20,369)	
	Total Personnel Expenses	**772,966**	**815,172**	**794,666**	**785,050**	**(9,616)**	
571.34-10	Other Contracted Services	20,476	19,351	4,996	5,640	644	
571.34-90	Taxes & Assessments	3,255	0	0	0	0	
571.40-10	Travel/Training	1,557	1,074	400	1,125	725	
4110, 4120	Communications Recurring	12,092	9,374	11,414	10,875	(539)	
571.41-30	Postage Expense	1,665	1,845	2,000	3,500	1,500	
571.43-10	Utilities Expense	59,778	68,110	75,401	98,308	22,907	FPL rate increase
571.44-10	Rentals & Leases	468	477	500	509	9	
571.46-10	Building/Equipment Repairs	5,607	4,907	6,000	5,000	(1,000)	
571.46-30	Maintenance Agreements	7,328	8,960	4,163	2,685	(1,478)	
571.46-40	Small Tools & Equipment	5,448	479	0	0	0	
571.47-10	Printing & Binding	2,153	251	325	212	(113)	
571.49-15	Advertising	344	11	240	150	(90)	
571.49-91	Write Offs/shortages	21	0	0	0	0	
571.51-10	Office Supplies	4,951	4,819	4,500	4,371	(129)	
571.51-11	Office Equip under $1,000	3,294	13,013	0	26,524	26,524	Furniture-rollover from FY08
571.51-20	Data Processing Supplies	1,110	2,161	625	1,400	775	
571.52-12	Other Operating Expenses	10,917	11,890	10,900	11,600	700	
571-52-20	Clothing & Wearing Apparel	0	0	200	0	(200)	
571.52-30	Data Processing Software	2,682	486	1,110	1,200	90	
571.54-10	Publications/Memberships	900	900	1,400	1,100	(300)	
	Total Operating Expenses	**144,046**	**148,108**	**124,174**	**174,199**	**50,025**	
571.64-10	Equipment	17,159	4,261	0	21,604	21,604	Capital Technology/Furniture-rollover fr FY08
571.66-10	Library Materials	127,826	100,021	150,000	140,000	(10,000)	
571.66-12	Library Donations	1,564	0	0	0	0	
	Total Capital Expenses	**146,549**	**104,282**	**150,000**	**161,604**	**11,604**	
	TOTAL EXPENSES	**1,063,561**	**1,067,562**	**1,068,840**	**1,120,853**	**52,013**	

LIBRARY - COMMUNITY SERVICES — GENERAL FUND





NOTE FOR GRAPH

General Fund are sources not specific to this division. The largest source is ad valorem taxes. Passport services established and approved as a revenue stream on November 21, 2007.

EQUIPMENT OUTLAY FOR CURRENT BUDGET:

7 Desktop Computer Replacements	$10,500

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary -Positions				
Library Director	1.00	1.00	1.00	1.00
Librarian II	1.00	1.00	0.85	0.85
Librarian I	1.00	1.00	1.00	1.00
Library Assistant II	5.00	5.00	5.40	5.40
Library Assistant I	7.00	7.00	7.40	7.40
Custodian I	1.00	1.00	1.00	1.00
Library Clerk	0.50	0.50	0.00	0.00
Staff Assistant III	0.00	0.00	1.00	1.00
Administrative Secretary	1.00	1.00	0.00	0.00
Total Positions	**17.50**	**17.50**	**17.65**	**17.65**

SUMMARY

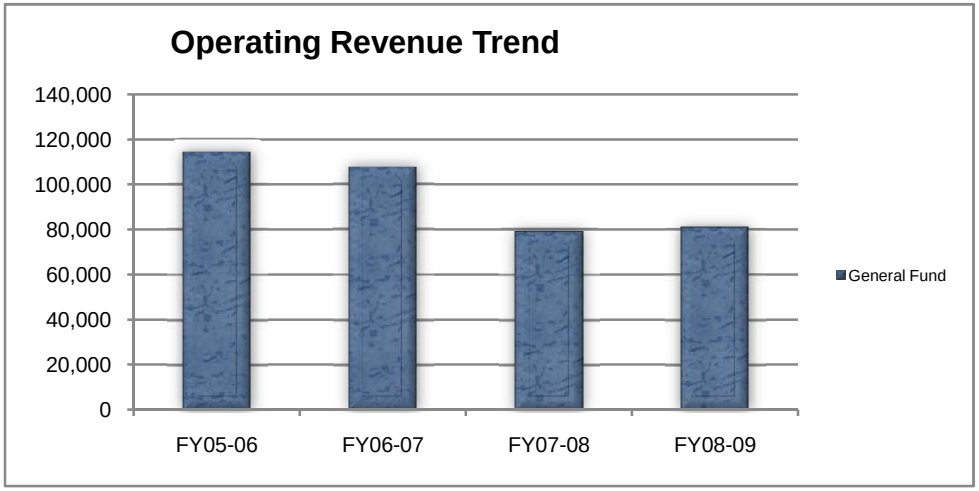
	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Passport Admin Fee	0	0	0	25,000
Library Card Fees	0	0	0	2,184
Copy/Print out Fees	0	0	0	7,279
Library Fines	27,031	33,367	31,013	22,500
State Library Aid Grant	225,179	33,935	29,151	24,926
General Fund	811,351	1,000,260	1,008,676	1,038,964
	1,063,561	**1,067,562**	**1,068,840**	**1,120,853**
Expenses				
Personnel	772,966	815,172	794,666	785,050
Operating	144,046	148,108	124,174	174,199
Library Materials	129,390	100,021	150,000	140,000
Other Capital	17,159	4,261	0	21,604
	1,063,561	**1,067,562**	**1,068,840**	**1,120,853**

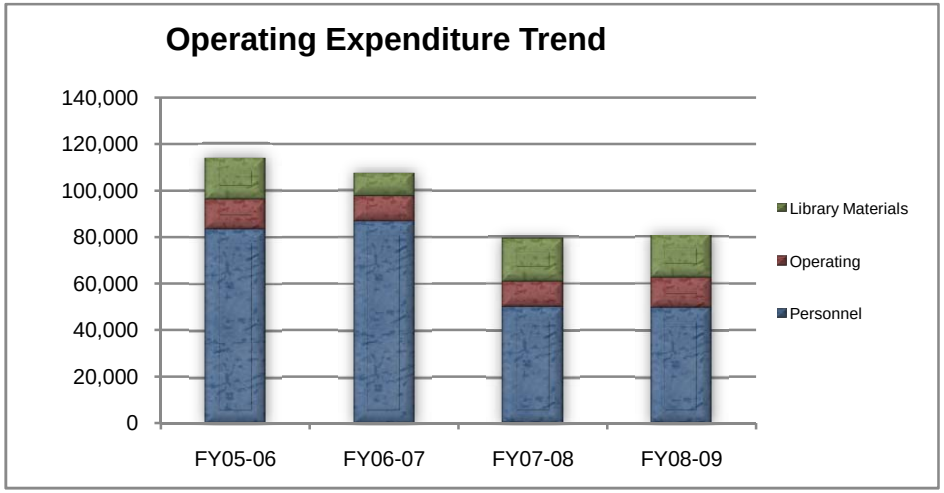
Partially funded by Law Library

BUNNELL LIBRARY - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 3401	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	PROPOSED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	114,303	107,544	79,062	80,720	1,658	
	TOTAL REVENUES	**114,303**	**107,544**	**79,062**	**80,720**	**1,658**	
	Expenses						
571.10-12	Regular Salaries	49,109	51,440	31,956	32,907	951	
571.10-xx	Employee Benefits	34,180	35,301	17,786	16,482	(1,304)	
	Total Personnel Expenses	**83,289**	**86,741**	**49,742**	**49,389**	**(353)**	
571.34-10	Other Contracted Services	3,556	3,555	300	300	0	
571.40-10	Travel Expenses	76	60	0	0	0	
4110, 4120	Communications	248	194	1,170	1,464	294	
571.41-30	Postage Expense	78	39	120	100	(20)	
571.43-10	Utilities Expense	5,582	6,491	7,139	8,947	1,808	FPL rate increase.
571.44-10	Rentals & Leases	44	46	56	75	19	
571.46-10	Building/Equipment Repairs	52	12	1,000	1,000	0	
571.46-30	Maintenance Agreements	395	395	435	435	0	
571.46-40	Small Tools & Equipment	1,587	0	0	0	0	
571.49-15	Advertising	146	0	240	150	(90)	
571.51-10	Office Supplies	26	0	0	0	0	
571.51-11	Office Equipment under $1,000	681	0	0	0	0	
571.51-20	Data Processing Supplies	0	0	200	200	0	
571.52-12	Other Operating Expenses	167	68	300	300	0	
	Total Operating Expenses	**12,638**	**10,860**	**10,960**	**12,971**	**2,011**	
571.66-10	Library Materials	18,376	9,943	18,360	18,360	0	
	Total Capital Expenses	**18,376**	**9,943**	**18,360**	**18,360**	**0**	
	TOTAL EXPENSES	**114,303**	**107,544**	**79,062**	**80,720**	**1,658**	

BUNNELL LIBRARY - COMMUNITY SERVICES — GENERAL FUND

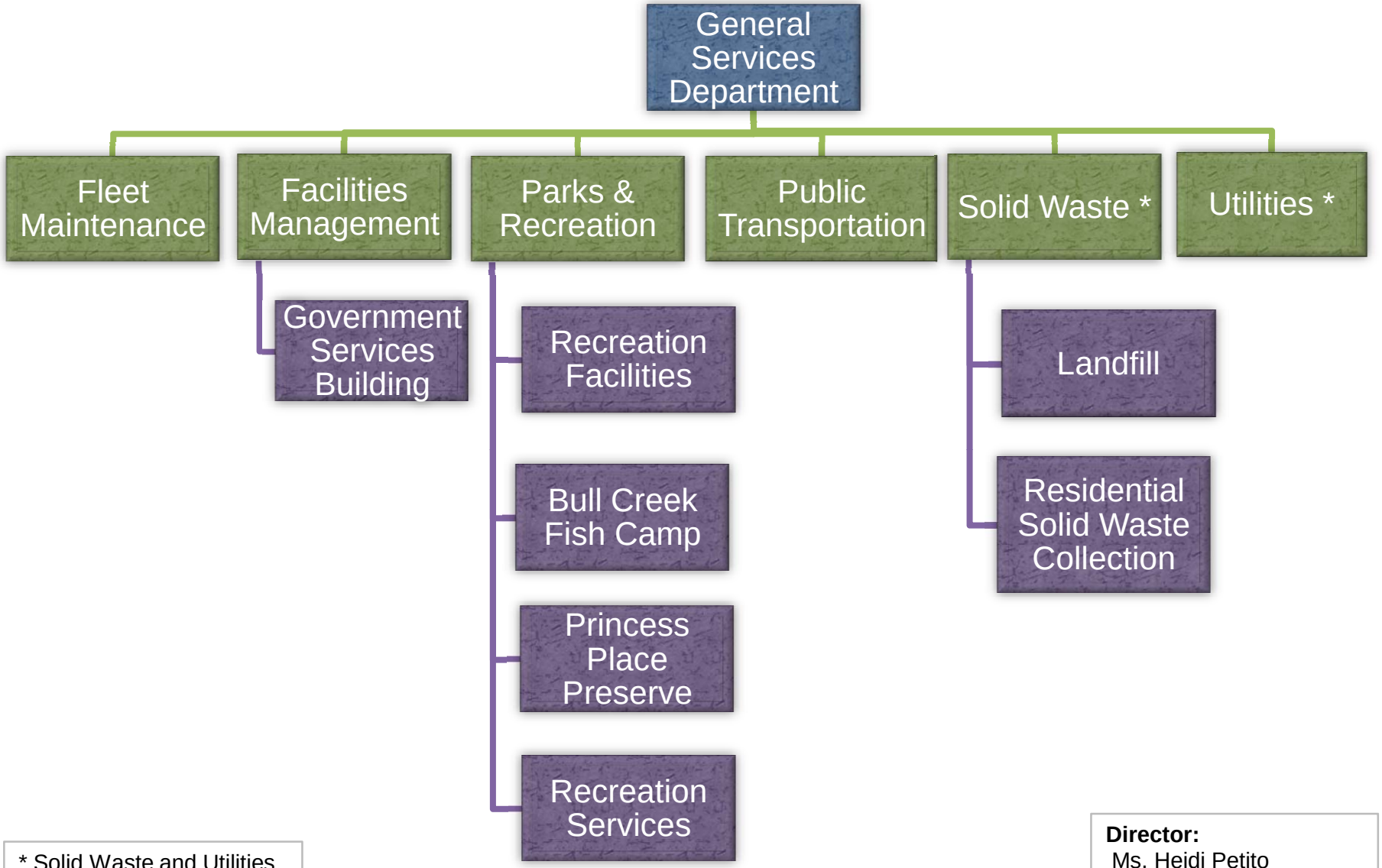




NOTE FOR GRAPH
General Fund are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
General Fund	114,303	107,544	79,062	80,720
	114,303	**107,544**	**79,062**	**80,720**
Expenses				
Personnel	83,289	86,741	49,742	49,389
Operating	12,638	10,860	10,960	12,971
Library Materials	18,376	9,943	18,360	18,360
	114,303	**107,544**	**79,062**	**80,720**

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Personnel Summary -Positions				
Library Assistant II	1.00	1.00	0.60	0.60
Library Assistant I	1.00	1.00	0.60	0.60
Total Positions	**2.00**	**2.00**	**1.20**	**1.20**



* 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

GENERAL SERVICES SUMMARY — GENERAL FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
General Fund	3,262,991	4,448,514	5,577,561	4,873,035	(704,526)
Staff Time	455,711	359,200	179,500	289,444	109,944
Admin Fee on Fuel	15,278	18,461	12,000	20,000	8,000
Fleet Maintenance Charges	188,458	166,754	147,600	187,500	39,900
GSB-School Board Contribution	0	147,880	0	478,519	478,519
Public Transportation *	1,925,345	1,520,143	1,331,671	1,636,934	305,263
Creekside Festival Donations	800	0	0	6,176	6,176
Camping Fees	0	0	0	4,950	4,950
League Fees	23,090	24,730	31,000	31,000	0
Facility Rental Fees	25,215	32,580	27,370	32,580	5,210
Bull Creek Fish Camp	0	0	56,462	114,100	57,638
Parks Grants	3,659,348	389,312	206,348	92,751	(113,597)
Vessel Registration	0	0	0	34,650	34,650
Carry Forward-Vessel Registration	0	0	0	51,734	51,734
Interest	0	1,959	0	0	0
Miscellaneous-Property Appraiser (project costs)	0	0	0	7,500	7,500
Total Revenues	**9,556,236**	**7,109,533**	**7,569,512**	**7,860,873**	**291,361**
Expenses					
General Services Administration	49,052	252,142	308,667	381,520	72,853
Fleet Maintenance	676,249	683,621	422,533	617,560	195,027
Facilities Management	1,486,287	1,730,042	2,395,988	2,116,030	(279,958)
Government Services Building	0	504,982	907,813	1,258,562	350,749
Public Transportation *	1,362,684	1,585,720	1,331,671	1,636,934	305,263
Parks & Recreation	5,418,503	2,256,789	2,203,840	1,824,792	(379,048)
Total Expenses	**8,992,775**	**7,013,296**	**7,570,512**	**7,835,398**	**264,886**
Revenues vs. Expenses	**563,461**	**96,237**	**(1,000)**	**25,475**	**26,475**

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary -Positions					
General Services Administration	0.00	3.00	4.00	6.00	2.00
Fleet Management	11.00	9.00	5.50	7.00	1.50
Facilities Management	18.00	24.00	37.00	29.00	(8.00)
Public Transportation	0.00	0.00	0.00	15.50	15.50
Parks & Recreation	21.50	24.50	24.50	17.50	(7.00)
Total Positions	**50.50**	**60.50**	**71.00**	**75.00**	**4.00**

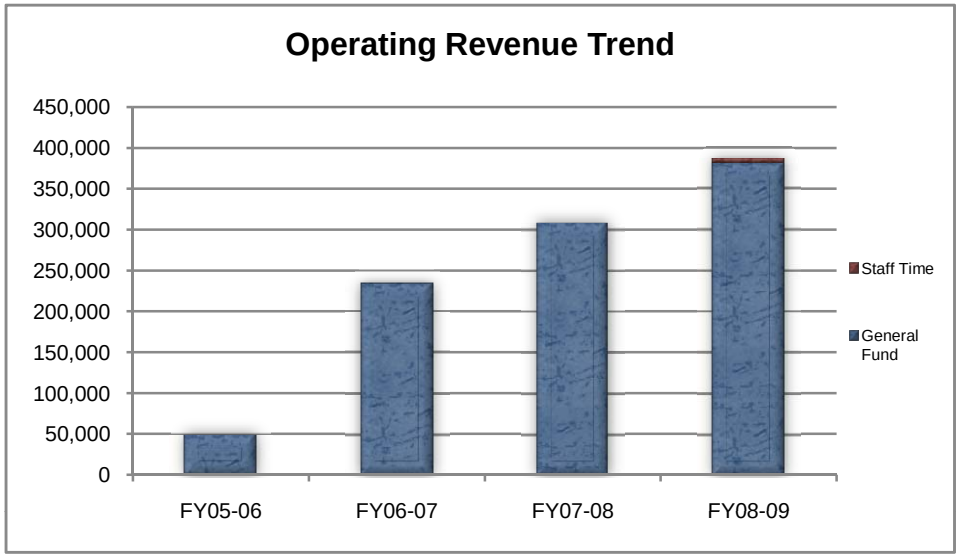
NOTE: UTILITIES AND ANY SOLID WASTE FUNCTIONS ARE NOT SHOWN HERE AS THESE ARE ENTERPRISE FUNDS AND ARE SHOWN IN SECTION 4

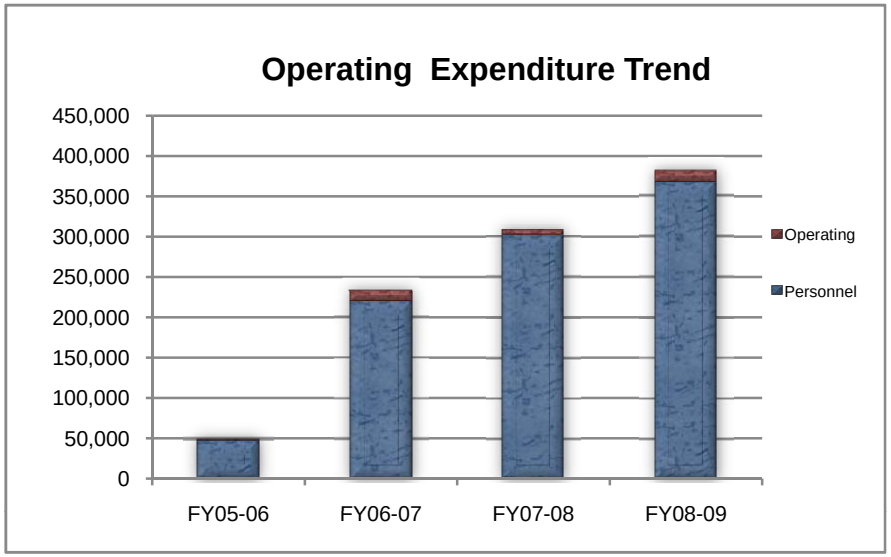
*Public Transportation FY 08 and prior was an Enterprise Fund, the detail is shown only as a referrence.

Flagler County Board of County Commissioners
FY 2008-2009

ADMINISTRATION - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 0230	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time	0	0	0	5,000	5,000	
	General Fund	49,052	252,142	308,667	376,520	67,853	
	TOTAL REVENUES	**49,052**	**252,142**	**308,667**	**381,520**	**72,853**	
	Expenses						
519.10-12	Regular Salaries	32,680	148,762	214,919	264,898	49,979	Added Admin Asst and .50 Accountant,
519.10-14	Overtime	0	1,770	0	0	0	1.5 Accounting Clerks, Grants Land Management
519.10-xx	Employee Benefits	14,852	68,740	86,044	102,209	16,165	Coordinator.
	Total Personnel Expenses	**47,532**	**219,272**	**300,963**	**367,107**	**66,144**	
4010, 5420	Travel/Training						
519.41-10	Communications	20	1,932	2,870	2,930	60	
519.41-30	Postage Expense	0	235	200	200	0	
519.44-10	Rentals & Leases	1,500	10,500	0	0	0	
519.45-20	Vehicle Insurance	0	0	600	1,067	467	
519.46-20	Vehicle Repair	0	0	460	1,600	1,140	Full year coverage on new vehicle & add
519.46-30	Maintenance Agreements	0	0	1,980	2,700	720	Assistant Director's truck.
519.46-40	Small Tools & Equipment	0	532	0	300	300	
519.47-10	Printing & Binding	0	132	70	92	22	
519.49-13	Service Awards/Recognition	0	96	0	210	210	
519.51-10	Office Supplies	0	0	300	900	600	
519.51-11	Office Equipment under $1,000	0	0	0	200	200	
519.51-20	Data Processing Supplies	0	100	0	100	100	
519.52-10	Gas, Oil & Lubricants	0	147	1,224	4,114	2,890	Full year coverage on new vehicle & add
519.52-12	Other Operating Expenses	0	54	0	0	0	Assistant Director's truck.
519.52-30	Data Processing Software	0	585	0	0	0	
	Total Operating Expenses	**1,520**	**14,313**	**7,704**	**14,413**	**6,709**	
519.64-10	Equipment	0	18,557	0	0	0	
	Total Capital Expenses	**0**	**18,557**	**0**	**0**	**0**	
	TOTAL EXPENSES	**49,052**	**252,142**	**308,667**	**381,520**	**72,853**	





NOTE FOR GRAPH

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

STAFF TIME:

Accounting Clerk Residental Waste Collection 5,000

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
General Services Director	0.00	1.00	1.00	1.00	
Asst Gen Services Director	0.00	0.00	1.00	1.00	
Staff Assistant III	0.00	1.00	1.00	0.00	Eliminated
Administrative Assistant	0.00	0.00	0.00	1.00	New position
Accounting Clerk	0.00	0.00	0.00	1.50	Transferred from Facilities and Utilities
General Service Coordinator	0.00	1.00	0.00	0.00	
Grants Land Mgt Coordinator	0.00	0.00	0.00	1.00	Reclassified from Accountant I
Accountant (Split funded)	0.00	0.00	0.50	0.50	Split funded with Transportation
Project Engineer	0.00	0.00	0.50	0.00	Position re-classified to Accountant
Total Positions	**0.00**	**3.00**	**4.00**	**6.00**	

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Staff Time	0	0	0	5,000
General Fund	49,052	252,142	308,667	376,520
	49,052	**252,142**	**308,667**	**381,520**
Expenses				
Personnel	47,532	219,272	300,963	367,107
Operating	1,520	14,313	7,704	14,413
Capital	0	18,557	0	0
	49,052	**252,142**	**308,667**	**381,520**

Fleet Management

The Fleet Management Division provides support to all departments of the County 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 460,000 gallons of fuel are dispersed to the County's fleet.

The Fleet Management Division receives approximately 1,800 service requests and provides maintenance and repairs for 337 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)
- Road Equipment – Excavators (2), Loaders (8), Motorgraders (2), Dozers (5), Dump Trucks (12)
- Public Transportation – Buses (18)
- 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 307 vehicles and large equipment.
- Provides repairs and maintenance services for 30 pieces of small engine equipment.
- Performs an average of 1,800 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.

Fiscal Year 2008-2009 Goals
Fleet Management

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Investigate outsourcing of small engine equipment repairs as a cost savings measure.

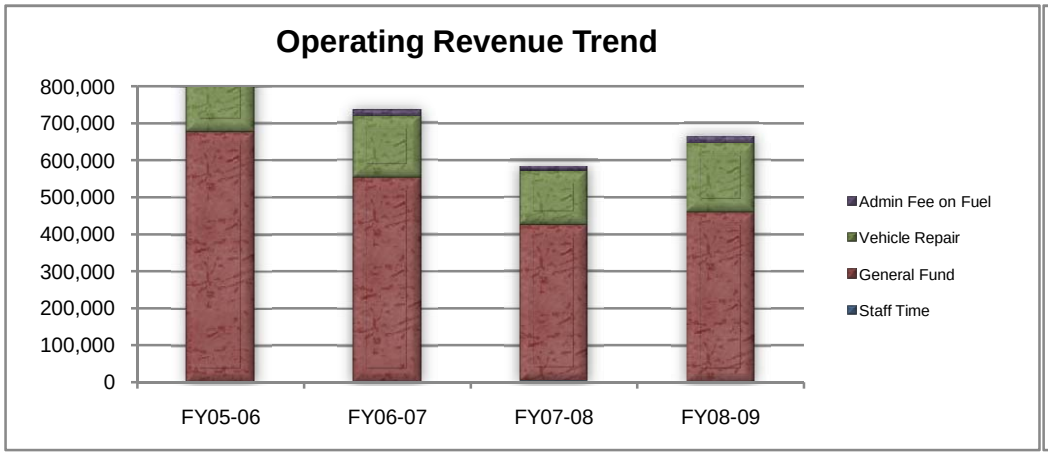
Low Ranked Goals

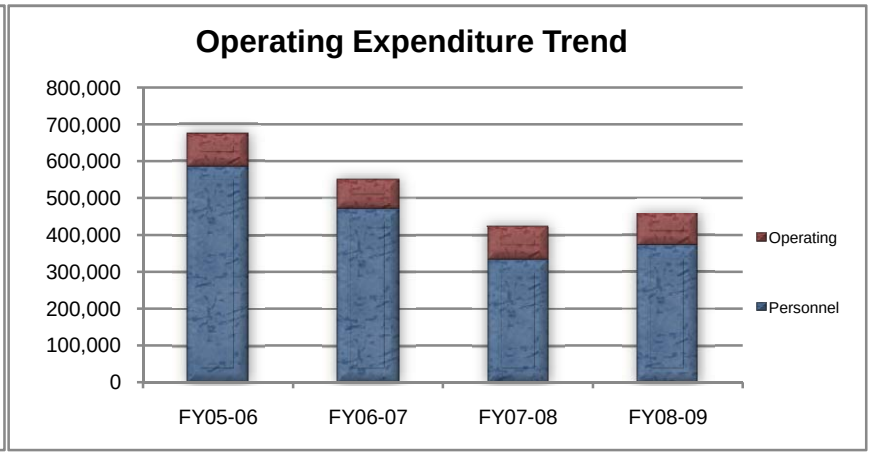
- Seek to privatize the provision of government services, where practical and financially feasible.

FLEET MANAGEMENT - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1410	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time	0	0	3,000	0	(3,000)	
369-01-00	Admin Fee on Fuel	15,278	18,461	12,000	20,000	8,000	
369.43-00	Fleet Maintenance Charges	188,458	166,754	147,600	187,500	39,900	
	General Fund	472,513	498,406	259,933	410,060	150,127	
	TOTAL REVENUES	**676,249**	**683,621**	**422,533**	**617,560**	**195,027**	
	Expenses						
519.10-12	Regular Salaries	345,017	286,636	199,139	242,427	43,288	Eliminated .50 Accounting Clerk and .50 Oil
519.10-14	Overtime	29,771	27,110	17,000	7,000	(10,000)	& Lube Tech. Added Fleet Coordinator and
519.10-xx	Employee Benefits	210,404	156,570	117,275	119,078	1,803	Mechanic II. Increased Service Writer from .50
	Total Personnel Expenses	**585,192**	**470,316**	**333,414**	**368,505**	**35,091**	to 1.00.
519.31-10	Professional Services	0	0	0	135	135	
519.34-10	Other Contracted Services	1,988	3,276	18,300	2,700	(15,600)	Not contracting out Fleet Coordinator position.
4010, 5421	Travel/Training	647	700	500	900	400	
4110, 4120	Communications	1,240	2,262	2,285	4,250	1,965	
519.41-20	Rentals & Leases	7,285	5,566	6,092	600	(5,492)	Opt to purchase uniforms rather than rent
519.45-20	Vehicle Insurance	4,184	4,394	2,937	4,434	1,497	
519.46-10	Bldging/Equip Repairs	10,599	2,845	11,825	6,722	(5,103)	Repairs of fuel system not needed in FY 09.
519.46-20	Vehicle Repair	25,131	22,067	20,060	21,220	1,160	
519.46-30	Maintenance Agreements	0	3,510	2,800	3,000	200	
519.46-40	Small Tools & Equipment	8,900	11,587	0	9,996	9,996	Tools needed for mechanics.
519.47-10	Printing & Binding	0	63	0	92	92	
519.49-10	Other Current Charges	150	50	100	100	0	
519.49-13	Service Awards/Recognition	0	97	0	0	0	
519.49-14	Landfill Tipping Fees	1,627	0	1,500	0	(1,500)	
519.49-15	Advertising	456	7	0	231	231	
519.51-10	Office Supplies	1,012	1,524	0	1,200	1,200	
519.51-11	Office Equipment under $1,000	0	1,322	0	1,100	1,100	
519.52-10	Gas, Oil & Lubricants	19,199	18,154	21,720	26,400	4,680	Increase in fuel costs.
519.52-12	Other Operating Expenses	5,577	1,114	0	2,400	2,400	
519.52-20	Clothing & Wearing Apparel	0	0	0	1,475	1,475	
519.52-30	Data Processing Software	1,295	757	1,000	1,400	400	
519.54-10	Publications/Memberships	1,767	703	0	700	700	
	Total Operating Expenses	**91,057**	**79,998**	**89,119**	**89,055**	**(64)**	
519.64-10	Equipment	0	133,307	0	160,000	160,000	Capital Equipment Plan
	Total Capital Expenses	**0**	**133,307**	**0**	**160,000**	**160,000**	
	TOTAL EXPENSES	**676,249**	**683,621**	**422,533**	**617,560**	**195,027**	

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 FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Staff Time	0	0	3,000	0
Admin Fee on Fuel	15,278	18,461	12,000	20,000
Vehicle Repair	188,458	166,754	147,600	187,500
General Fund	472,513	498,406	259,933	410,060
	676,249	**683,621**	**422,533**	**617,560**
Expenses				
Personnel	585,192	470,316	333,414	368,505
Operating	91,057	79,998	89,119	89,055
Capital	0	133,307	0	160,000
	676,249	**683,621**	**422,533**	**617,560**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary -Positions				
Fleet Manager	1.00	1.00	0.00	0.00
Fleet Coordinator	0.00	0.00	0.00	1.00
Lead Mechanic	1.00	1.00	0.00	1.00
Accounting Clerk	1.00	1.00	0.50	0.00
Service Mechanic	2.00	2.00	2.00	2.00
Mechanic II EVT	1.00	1.00	1.00	1.00
Mechanic I	1.00	1.00	0.00	0.00
Mechanic II TVT	1.00	1.00	1.00	0.00
Oil & Lube Technician	0.00	0.00	0.50	0.00
Service Writer/Parts Coordinator	0.00	0.00	0.50	1.00
Mechanic II	1.00	1.00	0.00	1.00
Tradesworker III	1.00	0.00	0.00	0.00
Inventory Control Specialist	1.00	0.00	0.00	0.00
Total Positions	**11.00**	**9.00**	**5.50**	**7.00**

Added in FY08	**CAPITAL EQUIPMENT PLAN**	
Reclass Mech II TVT	Fuel Truck	160,000
Position eliminated		
	MAJOR BUDGET INCREASES:	
	Capital Equipment	160,000
	Tools	10,000
Reclass to Lead Mech	Fuel Costs	5,000
Position eliminated	Additional 1.5 positions	40,000
Reclass to full time		215,000
Transferred from Facilities		

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 520,000 square feet of County facilities.
- Maintain 170 air conditioning units, 4 chillers and 16 generators.
- 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.
- Assist with construction cost estimates for all new County projects.
- Provide long range capital planning services.

Flagler County Facilities Maintained

- Government Services Building (GSB) – County Offices
- Judicial Center
- Emergency Operations Center
- General Services and Public Works Building
- Inmate Facility
- Sheriff's Office Headquarters
- Flagler County Public Library
- Bunnell Branch Library
- Health Department
- Agricultural Center
- Cattleman's Hall
- 6 Fire Stations
- Airport Building
- Old Courthouse
- Community Centers
- Other miscellaneous properties owned by Flagler County

Fiscal Year 2008-2009 Goals
Facilities Management

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- If the current Bunnell Library is closed, analyze current market values in Bunnell to develop an action plan to lease or sell the Bunnell Library property.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Develop a County Facility Assessment Plan to better delineate future capital improvements.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.
- In FY 08/09, evaluate need for the Clegg House; meet with Clegg family to develop an appropriate use of property to honor the family memory.

FACILITIES MANAGEMENT - GENERAL SERVICES — GENERAL FUND

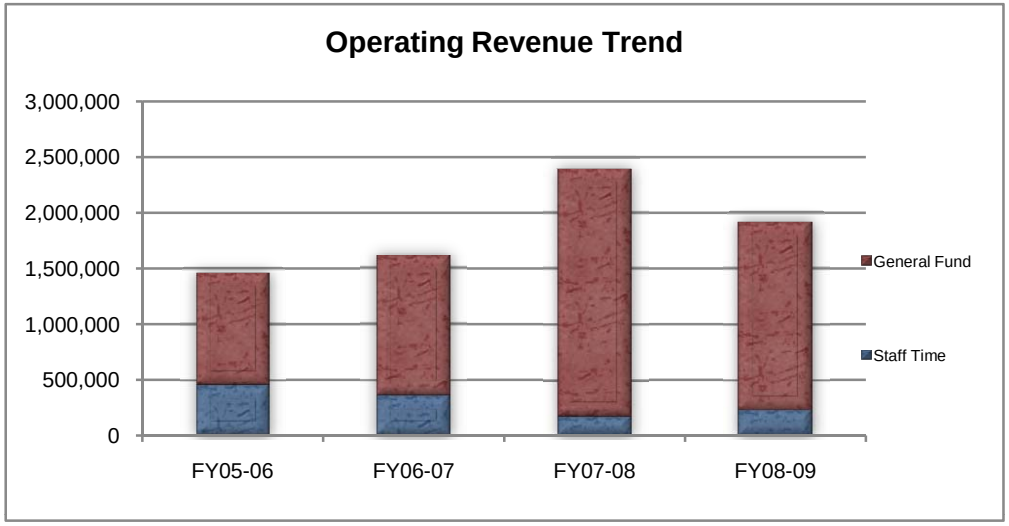
Fund 001 Dept 1413	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time	455,711	359,200	176,500	231,127	54,627	
	General Fund	1,030,576	1,370,842	2,219,488	1,884,903	(334,585)	
	TOTAL REVENUES	**1,486,287**	**1,730,042**	**2,395,988**	**2,116,030**	**(279,958)**	
	Expenses						
519.10-12	Regular Salaries	505,170	683,314	1,058,743	860,831	(197,912)	Eliminate Facilities Mgr, 2 Trades worker III, 3 Custodian I
519.10-14	Overtime	55,046	37,297	17,000	17,000	0	.50 Accounting Clerk, 1 Custodian/Maint Tech I,
519.10-xx	Employee Benefits	401,296	415,921	704,571	494,695	(209,876)	1 Maintenance Tech I, 1 Project Engineer. Add HVAC
	Total Personnel Expenses	**961,512**	**1,136,532**	**1,780,314**	**1,372,526**	**(407,788)**	Tech, 1 Tradesworker I and Chief of Trades/Construction.
519.31-10	Professional Services	38	68	135	135	0	
519.34-10	Other Contracted Services	72,415	54,354	133,866	88,482	(45,384)	Utilize county staff for services previously contracted.
519.34-20	Governmental Services	63,142	12,866	7,250	5,000	(2,250)	
4010, 5421	Travel/Training	81	696	800	250	(550)	
519.41-10	Communications	9,023	34,393	7,862	6,740	(1,122)	
519.41-30	Postage	6	13	40	50	10	
519.43-10	Utilities Expense	16,495	27,719	26,652	44,834	18,182	
519.44-10	Rentals & Leases	14,108	77,912	21,782	2,720	(19,062)	Eliminate uniform rental and purchase clothing.
519.45-20	Vehicle Insurance	5,667	5,440	12,305	9,482	(2,823)	
519.46-10	Building/Equipment Repairs	157,315	93,625	132,350	110,190	(22,160)	
519.46-20	Vehicle Repair	16,078	12,857	27,452	20,512	(6,940)	Decrease due to outsourcing oil changes.
519.46-30	Maintenance Agreements	12,863	5,700	77,424	99,655	22,231	Warranties expired on new buildings.
519.46-40	Small Tools & Equipment	28,132	50,414	37,900	23,000	(14,900)	
519.47-10	Printing & Binding	175	192	500	300	(200)	
519.49-10	Other Current Charges	447	753	1,600	1,600	0	
519.49-13	Service Awards/Recognition	0	240	0	0	0	
519.49-14	Landfill Tipping Fees	0	88	1,200	0	(1,200)	
519.49-15	Advertising	0	17	200	200	0	
519.51-10	Office Supplies	2,594	1,398	2,900	2,000	(900)	
519.51-11	Office Equipment under $1,000	1,958	2,656	1,400	2,300	900	
519.51-20	Data Processing Supplies	100	110	0	0	0	
519.52-10	Gas, Oil & Lubricants	25,204	27,235	37,045	40,474	3,429	
519.52-12	Other Operating Expenses	66,693	63,730	75,600	77,000	1,400	
519.52-20	Clothing & Wearing Apparel	1,233	682	1,740	8,180	6,440	Eliminate uniforms and purchase clothing.
519.53-10	Road Materials & Supplies	0	292	0	0	0	
519.54-10	Publications/Memberships	704	0	0	0	0	
	Total Operating Expenses	**494,471**	**473,450**	**608,003**	**543,104**	**(64,899)**	

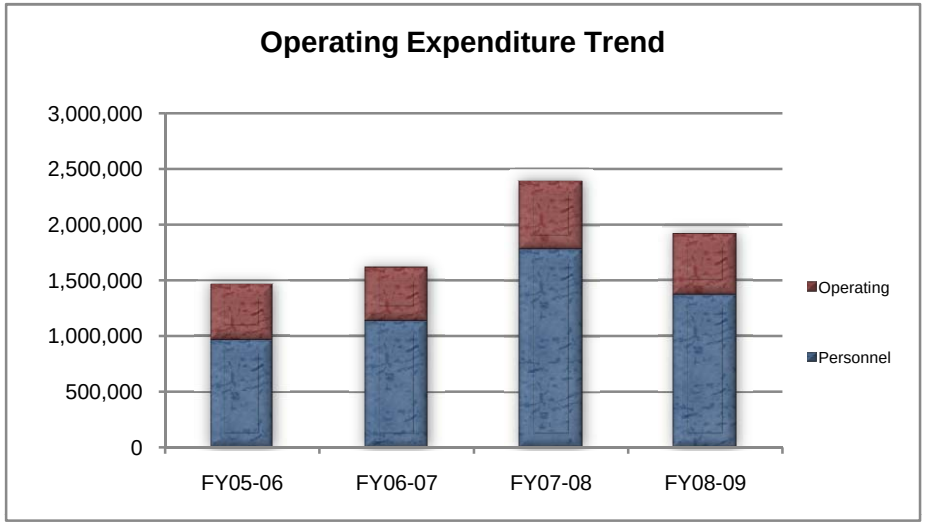
FACILITIES MANAGEMENT - GENERAL SERVICES — GENERAL FUND

	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (continued):						
519.62-10	Buildings	10,389	0	0	0	0	
519.64-10	Equipment	19,915	120,060	7,671	200,400	192,729	Replace a/c units and Capital Equipment plan.
	Total Capital Expenses	**30,304**	**120,060**	**7,671**	**200,400**	**192,729**	
	TOTAL EXPENSES	**1,486,287**	**1,730,042**	**2,395,988**	**2,116,030**	**(279,958)**	

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	
Personnel Summary -Positions					
Chief of Trades/Construction	0.00	0.00	0.00	1.00	Reclassified position from Transit Director position (Public Transportation)
Facilities Manager	1.00	1.00	1.00	0.00	Eliminated
Tradesworker IV	3.00	3.00	3.00	3.00	
Tradesworker III	5.00	5.00	5.00	2.00	Two positions eliminated, one reclassed to Tradesworker II
Tradesworker II	2.00	2.00	2.00	2.00	Reclassified and transferred to Fleet
Accounting Clerk	1.00	1.00	1.00	0.00	Transferred to General Services.
Head Custodian	0.00	0.00	1.00	2.00	Reclassified position from custodian
Custodian I	2.00	5.00	11.00	7.00	Three positions eliminated, one reclassed to Head Custodian
Tradesworker I	0.00	0.00	0.00	1.00	Transferred from Parks dept.
Crew Leader II	1.00	1.00	2.00	2.00	
HVAC Technician	0.00	1.00	2.00	3.00	Increased one position
Chief of Trades/Facilities	0.00	1.00	1.00	1.00	
Maintenance Technician I	0.00	2.00	3.00	2.00	Eliminated one position
Maintenance Technician II	0.00	2.00	2.00	2.00	
Project Engineer	0.00	0.00	1.00	0.00	Eliminated
Custodian/Maintenance Technician I	0.00	0.00	2.00	1.00	Eliminated one position
Public Works Supervisor II	1.00	0.00	0.00	0.00	
Inventory Control Specialist	1.00	0.00	0.00	0.00	
Equipment Operator III	1.00	0.00	0.00	0.00	
Total Positions	**18.00**	**24.00**	**37.00**	**29.00**	

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.

SERVICE OBJECTIVES

1) Complete routine work orders within 15 days 90% of the time.
2) Dedicate 10% of staff time to preventive maintenance per month.

CAPITAL EQUIPMENT PLAN PURCHASES

Water Softener-Chiller Plant 50%	14,000
2 Cargo Vans	30,400
Scag mower	16,000
14 A/C units	140,000
	200,400

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Staff Time	455,711	359,200	176,500	231,127
General Fund	1,030,576	1,370,842	2,219,488	1,884,903
	1,486,287	**1,730,042**	**2,395,988**	**2,116,030**
Expenses				
Personnel	961,512	1,136,532	1,780,314	1,372,526
Operating	494,471	473,450	608,003	543,104
Capital	30,304	120,060	7,671	200,400
	1,486,287	**1,730,042**	**2,395,988**	**2,116,030**

STAFF TIME:

GSB Building Maintenance for common areas	170,000
Cleaning services at Flagler County Airport	6,700
FDOT Old Dixie Maintenance	5,000
FDOT SR100 Maintenance	5,879
Shell Bluff Park Improvements	14,288
Bull Creek Park Improvements	16,260
River To Sea Caretakers Improvements	11,000
Hammock Tennis Courts	2,000
	231,127

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.

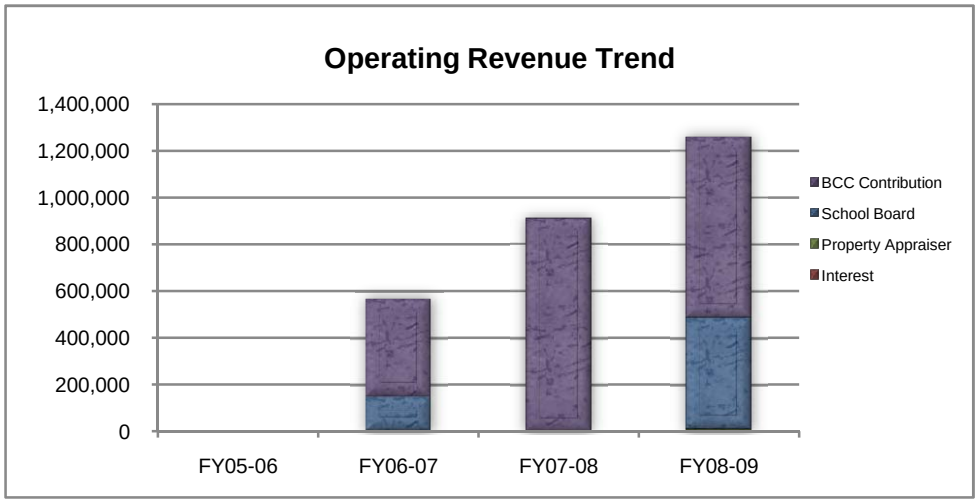
- Location: 1769 E. Moody Blvd., Building 2, Bunnell, Fl.
- Occupied by the Board of County Commissioners departments, Tax Collector, Property Appraiser, Supervisor of Elections, and School Board Administrative offices.
- Construction completed December 2006.
- Flagler County Facilities maintains the landscape 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 50/50.
- Cafeteria is managed by the School Board.

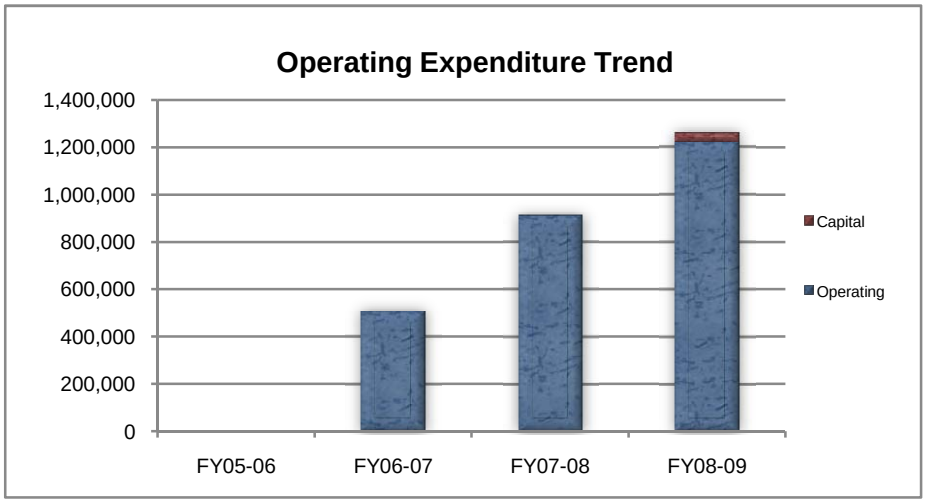
GOVERNMENT SERVICES BUILDING (GSB) - GENERAL SERVICES — GENERAL FUND

Fund 001/125 Dept 0250	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	0	1,959	0	0	0	
369.90-00	Miscellaneous - Property Appraiser	0	0	0	7,500	7,500	
366.04-12	GSB-School Board Contribution	0	147,880	0	478,519	478,519	
	General Fund	0	416,957	907,813	772,543	(135,270)	
	TOTAL REVENUES	**0**	**566,796**	**907,813**	**1,258,562**	**350,749**	
	Expenses						
519.34-10	Other Contracted Services	0	23,476	45,860	103,719	57,859	Increased due to the outsourcing of security
519.34-20	Common HVAC, Bldg & Ground Maintenance	0	88,374	170,000	170,000	0	that was previously budgeted in Pooled
519.41-10	Communications Recurring	0	2,514	0	0	0	Division & receptionist services previously
519.43-10	Utilities Expense	0	249,526	470,000	599,100	129,100	provided through Human Resources.
519.44-10	Rentals & Leases	0	277	0	0	0	
519.45-10	General Liability Insurance	0	114,118	114,277	254,622	140,345	Increase due to rising insurance costs.
519.46-10	Building/Equipment Repairs	0	14,480	15,000	18,000	3,000	
519.46-30	Maintenance Agreements	0	0	80,976	54,821	(26,155)	One time cost of chiller extended warranty
519.46-40	Small Tools & Equipment	0	4,472	3,000	3,000	0	and reduced savings on HVAC maintenance.
519.49-10	Other Current Charges/Oblig	0	0	300	300	0	
519.51-10	Office Supplies	0	32	0	0	0	
519.51-11	Office Equipment	0	30	0	0	0	
519.52-10	Gas, Oil, Lubricants	0	551	0	0	0	
519.52-12	Other Operating Expenses	0	7,132	8,400	16,000	7,600	
	Total Operating Expenses	**0**	**504,982**	**907,813**	**1,219,562**	**311,749**	
519.63-10	Improvements other than Building	0	0	0	25,000	25,000	Parking lot modifications and security camera.
519.64-10	Equipment	0	0	0	14,000	14,000	Water Softener for Chiller-split funded
	Total Capital Expenses	**0**	**0**	**0**	**39,000**	**39,000**	
	TOTAL EXPENSES	**0**	**504,982**	**907,813**	**1,258,562**	**350,749**	

The Government Services Building Adminstration 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

GOVERNMENT SERVICES BUILDING (GSB) - GENERAL SERVICES — GENERAL FUND





SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Interest	0	1,959	0	0
Property Appraiser	0	0	0	7,500
School Board	0	147,880	0	478,519
BCC Contribution	0	416,957	907,813	772,543
	0	**566,796**	**907,813**	**1,258,562**
Expenses				
Operating	0	504,982	907,813	1,219,562
Capital	0	0	0	39,000
	0	**504,982**	**907,813**	**1,258,562**

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 2007, Flagler County began the process of planning the future of public transportation through the first 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 2010. In 2012, the Census Bureau will publish a federal register listing all new and revised urbanized areas. Flagler County will be recognized as an urbanized area, which will open the door to additional funding through the Section 5307 and block grant funding programs. Completion of a 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 4,000 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 350 trips a day, 20 days a month.
- Operates 28 vehicles (18 of which are wheelchair-capable vehicles). This breaks down to:
  - 20 buses
  - 4 minivans
  - 4 passenger cars
- Average trip length is over eight miles.

Primary Functions

- Provides transportation to doctor's appointments for Medicaid eligible clients.
- 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 to 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.

Fiscal Year 2008-2009 Goals
Public Transportation

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Seek to acquire at least one fuel efficient/alternative fuel/hybrid vehicle in FY 09/10 as a start toward greater environmental responsibility.
- Continue with the replacement of aging fleet with more economical and energy efficient vehicles with at least three new vehicles in FY 08/09.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Initiate Phase II of the Transportation Needs Assessment Study through the Center of Urban Transportation Research (CUTR).

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.

PUBLIC TRANSPORTATION - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
389.40-01	Bus Fares	550,765	615,258	496,399	158,029	(338,370)	No longer receiving support from Community Services
381.00-00	Constitutional Gas Tax	0	0	151,116	0	(151,116)	
369.90-04	Advertising	15,960	8,511	20,000	15,000	(5,000)	
341.92-00	Staff Time	1,070	1,114	0	0	0	
369.30-00	Refund Prior Year	0	889	0	0	0	
364.41-00	Sale Fixed Assets	12,691	2,370	1,000	0	(1,000)	No longer separate fund
364.33-10	Loss to Equip/Building	5,216	2,919	0	0	0	
346.90-05	Medicaid Reimbursement	95,527	86,662	102,000	86,664	(15,336)	State decreased amount of funding
346.90-06	Medwaiver Reimbursement	84,632	95,654	96,000	72,000	(24,000)	
331.42-01	USDOT/FTA Grant	266,336	0	0	0	0	
334.42-01	Transit Study Grant	0	17,100	0	0	0	
331.42-02	Capital 5310 Grant	58,564	70,595	0	0	0	
331.49-05	FDOT Oper Assist Grant (5311)	132,194	199,255	250,000	270,000	20,000	
334.49-07	Transportation Disadvantaged Grant	140,637	167,528	190,590	192,097	1,507	
361.10-00	Interest	1,398	10,702	3,000	0	(3,000)	No longer separate fund
398.00-00	Less 5% Statutory Reduction	0	0	(35,920)	0	35,920	No longer separate fund
399.00-00	Cash Carry Forward	294,096	79,170	0	0	0	
	General Fund	262,359	179,408	0	421,044	421,044	FY 07/08 and prior was Enterprise Fund
	TOTAL REVENUES	**1,921,445**	**1,537,135**	**1,274,185**	**1,214,834**	**(59,351)**	
	Expenses						
544.10-12	Regular Salaries	435,881	504,912	552,813	360,821	(191,992)	Eliminate Transp Transit Director, 1 Transportation
544.10-13	Other Salaries & Wages	63,057	81,951	43,457	151,794	108,337	driver, 6 part time drivers, transfer .50
544.10-14	Overtime	16,655	12,276	9,594	9,594	0	Accountant to General Services
544.10-xx	Employee Benefits	372,927	362,044	358,012	264,417	(93,595)	
	Total Personnel Expenses	**888,520**	**961,183**	**963,876**	**786,626**	**(177,250)**	
544.31-10	Professional Services	1,758	35,881	2,800	50,928	48,128	
544.34-10	Other Contracted Services	1,595	1,925	4,800	2,200	(2,600)	
544.34-20	Governmental Services	4,669	11,198	3,000	0	(3,000)	
4010, 5420	Travel/Training	3,899	2,326	1,800	1,200	(600)	
544.41-10	Communications	7,530	2,669	7,380	6,840	(540)	
544.41-30	Postage Expense	454	294	399	430	31	
544.43-10	Utilities Expense	6,681	6,821	9,000	0	(9,000)	No longer renting City Plaza
544.44-10	Rentals & Leases	6,000	36,000	36,000	0	(36,000)	No longer renting City Plaza
544.45-20	Vehicle Insurance	16,111	21,274	19,118	19,434	316	
544.46-10	Building/Equipment Repairs	0	339	0	0	0	
544.46-20	Vehicle Repair	90,440	82,278	60,222	85,700	25,478	Last year's budget was inadequate
544.46-30	Maintenance Agreements	1,069	1,090	9,700	12,100	2,400	
544.46-40	Small Tools & Equipment	315	236	500	500	0	

PUBLIC TRANSPORTATION (continued) — GENERAL FUND

	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
544.47-10	Printing & Binding	37	60	0	92	92	
544.49-10	Other Current Chrgs/Oblig	69	0	0	0	0	
544.49-15	Advertising	528	9	50	510	460	
544.49-91	Write Offs/shortages	11,711	6,419	0	0	0	
544.51-10	Office Supplies	1,225	1,323	2,040	2,040	0	
544.51-11	Office Equipment under $1,000	100	12,595	0	0	0	
544.51-20	Data Processing Supplies	3,971	112	0	0	0	
544.52-10	Gas, Oil & Lubricants	160,287	186,588	138,000	243,784	105,784	Last year's budget was inadequate & fuel price increase
544.52-12	Other Operating Expenses	1,605	1,449	2,900	2,450	(450)	
544.52-20	Clothing & Wearing Apparel	0	425	0	0	0	
544.52-30	Data Processing Software	1,932	0	0	0	0	
544.54-10	Publications/Memberships	60	477	100	0	(100)	
544.59-10	Depreciation Expense	135,634	189,750	0	0	0	
	Total Operating Expenses	**457,680**	**601,538**	**297,809**	**428,208**	**130,399**	
544.72-30	Interest on Loan	12,584	22,891	12,500	0	(12,500)	Payoff of advancement $ 439,851 as of 9/30/2008
	Total Debt Service	**12,584**	**22,891**	**12,500**	**0**	**(12,500)**	
	TOTAL EXPENSES	**1,358,784**	**1,585,612**	**1,274,185**	**1,214,834**	**(59,351)**	

RESERVES — GENERAL FUND

Fund 001 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	
	Revenues						
399.00-00	Cash Carry Forward	0	0	2,110	0	(2,110)	
381.00-00	Constitutional Gas Tax	0	0	55,376	0	(55,376)	No longer Enterprise Fund, moved to General Fund
	TOTAL REVENUES	**0**	**0**	**57,486**	**0**	**(57,486)**	
587.98-11	Designated for Future Use	0	0	53,229	0	(53,229)	
587.98-41	Reserve Personal Services	0	0	4,257	0	(4,257)	No longer Enterprise Fund, moved to General Fund
	TOTAL RESERVES	**0**	**0**	**57,486**	**0**	**(57,486)**	

SECTION 5310 GRANT

This grant is applied for each December for the following fiscal year. This is a federal grant which is managed and administrated by the Florida Department of Transportation. The purpose is to replace one aging bus from the transportation fleet. The county applies for the purchase price of the bus that most needs to be replaced, using the Florida Vehicle Procurement Program. There is a 10% local match for this grant. This grant has been received each year since FY 2004.

Fund 001	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	
Dept 8205	Section 5310 Grant	FY 05-06	FY 06-07	FY 07-08	FY 08-09	+/(-)	
	Revenues						
	General Fund	0	0	0	6,360	6,360	
331.42-02	5310 Grant	400	108	0	57,240	57,240	
	TOTAL REVENUES	**400**	**108**	**0**	**63,600**	**63,600**	
	Expenses						
544.52-12	Other Operating Expenses	0	108	0	0	0	
544.46-40	Small Tools & Equipment	400	0	0	0	0	
544-64-10	Equipment	0	0	0	63,600	63,600	Capital Equipment Plan
	TOTAL EXPENSES	**400**	**108**	**0**	**63,600**	**63,600**	

USDOT/FTA GRANT (5 BUSES)

This is a federal earmark grant coming to Flagler County through the efforts of Congressman Mica. This grant has been received in both FY 2006 and FY 2008. Funds are used to replace buses, vans or cars with high mileage. The earmarking of these funds is dependent on bills being passed by both Houses of Congress and being signed by the President. There is no local match for this grant by use of State of Florida Toll Credits.

Fund 001	USDOT/FTA Grant (5 buses)						
Dept 8210	**Revenues**						
	General Fund	0	0	0	6,500	6,500	
331.42-01	USDOT/FTA Grant (5 buses)	0	0	0	293,500	293,500	
334.49-08	Rural Area Capital Equipment Grant	3,500	0	0	58,500	58,500	
	TOTAL REVENUES	**3,500**	**0**	**0**	**358,500**	**358,500**	
	Expenses						
544.31-10	Professional Services	3,500	0	0	0	0	
544.64-10	Equipment	0	0	0	358,500	358,500	Capital Equipment Plan
	TOTAL EXPENSES	**3,500**	**0**	**0**	**358,500**	**358,500**	
	TOTAL DEPARTMENT	**1,362,684**	**1,585,720**	**1,331,671**	**1,636,934**	**305,263**	

SECTION 5311 GRANT FDOT OPERATION ASSISTANCE GRANT

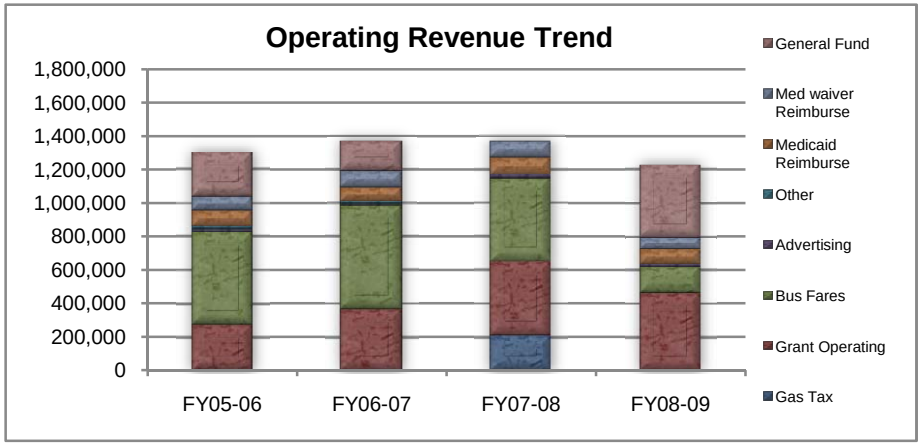
This grant is applied for each December for the following fiscal year. This is a federal grant which is managed and administered by the Florida Department of Transportation, and it's purpose is to reimburse operating expenses related to transporting individuals meeting the requirements for 5311 transportation.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

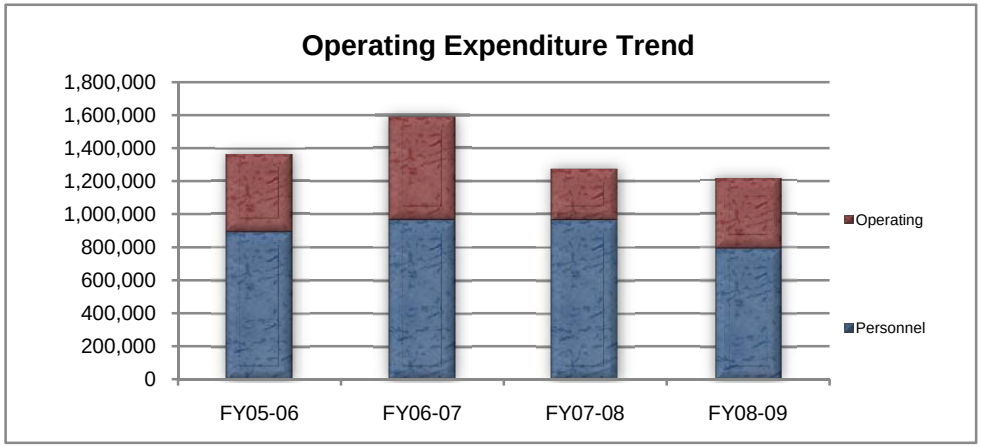
TRANSPORTATION DISADVANTAGE TRIPS GRANT

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 it's 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.

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	
Personnel Summary -Positions					
Transportation Transit Director	1.00	0.00	1.00	0.00	Eliminated
Transportation Coordinator	1.00	1.00	1.00	1.00	
Accountant I	1.00	1.00	0.50	0.00	Transferred to General Services
Transportation Dispatch Clerks	3.00	3.00	3.00	3.00	
Transportation Driver	12.50	11.00	11.00	10.00	Eliminated one position
Transportation Driver Part-time	0.00	4.00	4.00	1.50	Three positions transferred to on call status.
Accounting Clerk	0.00	0.00	0.50	0.00	Transferred to General Services
Total Positions	**18.50**	**20.00**	**21.00**	**15.50**	

PUBLIC TRANSPORTATION - GENERAL SERVICES — GENERAL FUND





NOTE FOR GRAPH

Fee schedule approved by the board for 3-1-2004.

CAPITAL EQUIPMENT PLAN

5 Buses	293,500
2 Small Cutaway buses (10% grant match on one)	128,600
	422,100

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Gas Tax	0	0	206,492	0
Grant Capital	328,800	70,703	0	409,240
Grant Operating	272,831	366,783	440,590	462,097
Bus Fares	550,765	615,258	496,399	158,029
Advertising	15,960	8,511	20,000	15,000
Other	20,375	17,994	4,000	0
Medicaid Reimburse	95,527	86,662	102,000	86,664
Med waiver Reimburse	84,632	95,654	96,000	72,000
General Fund	262,359	179,408	0	433,904
Cash Carry Forward	294,096	79,170	2,110	0
Less 5% Statutory Reduction	0	0	(35,920)	0
	1,925,345	**1,520,143**	**1,331,671**	**1,636,934**
Expenses				
Personnel	888,520	961,183	963,876	786,626
Operating	474,164	624,537	310,309	428,208
Reserves	0	0	57,486	0
Capital	0	0	0	422,100
	1,362,684	**1,585,720**	**1,331,671**	**1,636,934**

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
- 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.

Fiscal Year 2008-2009 Goals
Parks and Recreation

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Replace the main bridge at Princess Place Preserve in FY 2008/09.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Evaluate feasibility, develop a plan, and detailed cost estimates for expanding the parking area at the old Crescent Lake/Shell Bluff boat launch facility, for potential inclusion in a future budget.
- Complete the short-range Capital improvements at Bull Creek Campground.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.
- Complete Old Dixie Park construction and open it to the public by the end of 2008.
- Develop a master park and phased capital improvement plan for Old Moody home site park in FY 2009.
- In FY 2009, do a cost analysis for installing lights (to include solar lighting) on youth center outdoor area and the operational costs thereafter for potential inclusion in a future budget.

PARKS AND RECREATION - SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
General Fund	1,710,850	1,910,167	1,881,660	1,429,009	(267,267)
Staff Time	0	0	0	53,317	53,317
Creekside Festival Donations	800	0	0	6,176	(3,102)
Camping Fees	0	0	0	4,950	50,215
Recreation Fees	23,090	24,730	31,000	31,000	0
Program Activity Fees	25,215	32,580	27,370	32,580	5,210
Bull Creek Fish Camp	0	0	56,462	114,100	57,638
Parks Grants*	3,659,348	389,312	206,348	92,751	(113,597)
Vessel Registration	0	0	0	34,650	34,650
Carry Forward-Vessel Registration	0	0	0	51,734	51,734
Total Revenues	**5,419,303**	**2,356,789**	**2,202,840**	**1,850,267**	**(352,573)**
Expenses					
Recreation Facilities	1,145,658	1,182,607	1,129,789	1,180,004	50,215
Princess Place Preserve	0	0	0	128,268	128,268
Bull Creek Fish Camp	0	0	156,462	88,625	(67,837)
Recreation Services	613,497	684,870	711,241	335,144	(376,097)
Parks Grants*	3,659,348	389,312	206,348	92,751	(113,597)
Total Expenses	**5,418,503**	**2,256,789**	**2,203,840**	**1,824,792**	**(379,048)**
Revenues vs. Expenses	**800**	**100,000**	**(1,000)**	**25,475**	**26,475**

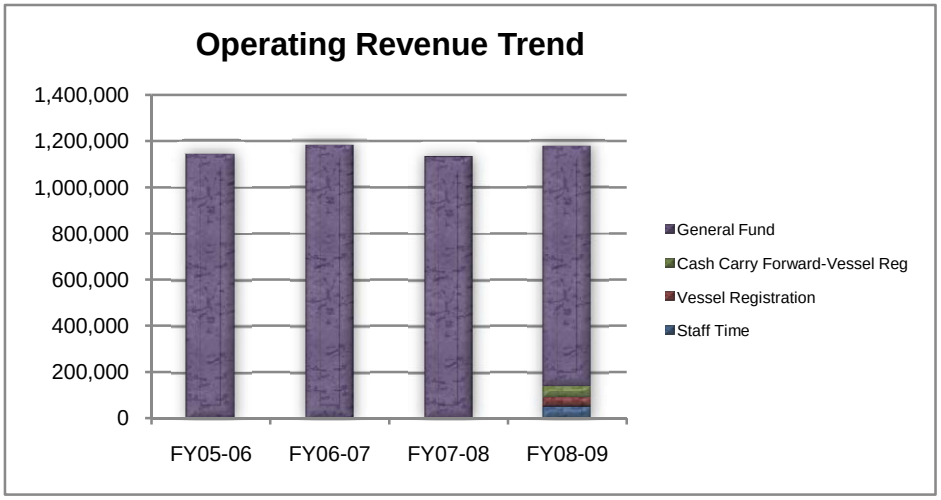
	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary -Positions					
Recreation Facilities	14.50	15.50	15.50	12.25	(3.25)
Bull Creek	0.00	0.00	0.00	0.75	0.75
Princess Place	0.00	0.00	0.00	2.50	2.50
Recreation Services	7.00	9.00	9.00	2.00	(7.00)
Total Positions	**21.50**	**24.50**	**24.50**	**17.50**	**(7.00)**

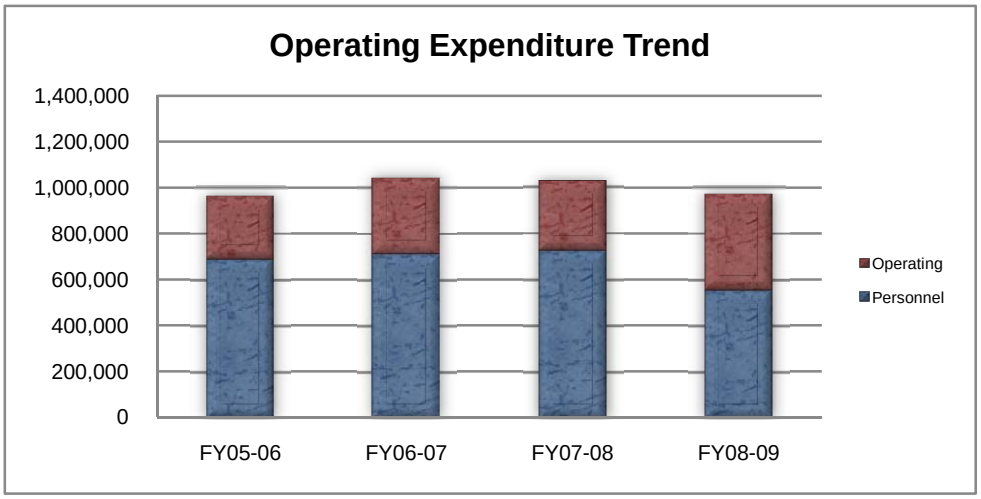
*FY05-06 and FY06-07 Actuals include River To Sea, FWHA Princess Place, FRDAP Old Dixie Community Park, FCT Malacompra Park and Malacompra Phase III grant expenses not included in the detail. Included here for historical purposes.

RECREATION FACILITIES - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1440	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time	0	0	0	53,317	53,317	
324.00-00	Vessel Registration	0	0	0	34,650		
399.00-00	Cash Carry Forward-Vessel Registration	0	0	0	51,734		
	General Fund	1,145,658	1,182,607	1,129,789	1,040,303	(3,102)	
	TOTAL REVENUES	**1,145,658**	**1,182,607**	**1,129,789**	**1,180,004**	**50,215**	
	Expenses						
572.10-12	Regular Salaries	386,055	429,927	451,332	354,123	(97,209)	
572.10-14	Overtime	2,032	807	3,350	4,450	1,100	
	Employee Benefits	299,265	277,800	272,583	194,556	(78,027)	
	Total Personnel Expenses	**687,352**	**708,534**	**727,265**	**553,129**	**(174,136)**	
572.31-10	Professional Services	0	0	0	135	135	
572.34-10	Other Contracted Services	118,315	126,735	121,565	145,819	24,254	Increase inmate crews to 2 full crews
572.34-20	Governmental Services	0	17,243	3,150	3,150	0	
572.40-10	Travel/Training	265	704	200	200	0	
572.41-10	Communications	5,378	3,096	4,170	5,430	1,260	
572.43-10	Utilities Expense	267	0	0	0	0	
572.44-10	Rentals & Leases	17,585	21,857	21,801	6,960	(14,841)	Elimination of office trailer rental & uniforms
572.45-20	Vehicle Insurance	7,610	8,979	10,187	7,277	(2,910)	
572.46-10	Building/Equipment Repairs	25,806	35,086	28,400	28,400	0	
572.46-20	Vehicle Repair	27,298	18,959	17,000	19,300	2,300	
572.46-40	Small Tools & Equipment	12,726	13,138	11,000	13,000	2,000	
572.47-10	Printing & Binding	37	0	0	100	100	
572.49-14	Landfill Tipping Fees	1,230	2,081	4,000	3,000	(1,000)	
572-49-21	Vessel Registration	0	0	0	86,384	86,384	Fee from Vessel Reg can be used for
572.49-91	Write Offs/Shortages	110	0	0	0	0	waterway cleanup.
572.51-20	Data Processing Supplies	0	100	0	0	0	
572.52-10	Gas, Oil & Lubricants	48,699	56,838	49,148	64,810	15,662	Increase in fuel costs
572.52-12	Other Operating Expenses	9,363	28,795	31,903	32,100	197	
572.52-20	Clothing & Wearing Apparel	0	20	0	2,135	2,135	
572.54-10	Publications/Memberships	0	0	0	175	175	
	Total Operating Expenses	**274,689**	**333,631**	**302,524**	**418,375**	**115,851**	
572.64-10	Equipment	86,271	52,788	0	108,500	108,500	Capital Equipment Plan (see breakdown)
	Total Capital Expenses	**86,271**	**52,788**	**0**	**108,500**	**108,500**	
572.81-01	Aid/Contribution-School Brd	97,346	87,654	100,000	100,000	0	
	Total Grants & Aids	**97,346**	**87,654**	**100,000**	**100,000**	**0**	
	TOTAL EXPENSES	**1,145,658**	**1,182,607**	**1,129,789**	**1,180,004**	**50,215**	

RECREATION FACILITIES - 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

Beach Maintenance Park	9,769
Shell Bluff Park Improvements	14,288
Bull Creek Park Improvements	16,260
River To Sea Caretakers Improvements	11,000
Hammock Tennis Courts	2,000
	53,317

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Parks & Rec Supervisor II	1.00	1.00	1.00	0.00	Position eliminated
Parks & Rec Supervisor I	1.00	1.00	1.00	1.00	
Tradesworker IV	2.00	2.00	3.00	2.75	
Tradesworker III	3.00	3.00	2.00	2.00	
Maintenance Technician I	1.00	1.00	0.00	0.00	
Maintenance Technician II	1.00	2.00	3.00	2.00	Transferred to Princess Place
Custodian II	1.00	1.00	1.00	1.00	
Custodian I	2.50	2.50	2.50	2.50	
Equipment Operator I	1.00	1.00	1.00	1.00	
Tradesworker I	1.00	1.00	1.00	0.00	Transferred to Facilities
Total Positions	**14.50**	**15.50**	**15.50**	**12.25**	

SUMMARY	**ACTUAL FY05-06**	**ACTUAL FY06-07**	**BUDGETED FY07-08**	**APPROVED FY08-09**
Revenues				
Staff Time	0	0	0	53,317
Vessel Registration	0	0	0	34,650
Cash Carry Forward-Vessel Reg	0	0	0	51,734
General Fund	1,145,658	1,182,607	1,129,789	1,040,303
	1,145,658	**1,182,607**	**1,129,789**	**1,180,004**
Expenses				
Personnel	687,352	708,534	727,265	553,129
Operating	274,689	333,631	302,524	418,375
Capital	86,271	52,788	0	108,500
Grants & Aids	97,346	87,654	100,000	100,000
	1,145,658	**1,182,607**	**1,129,789**	**1,180,004**

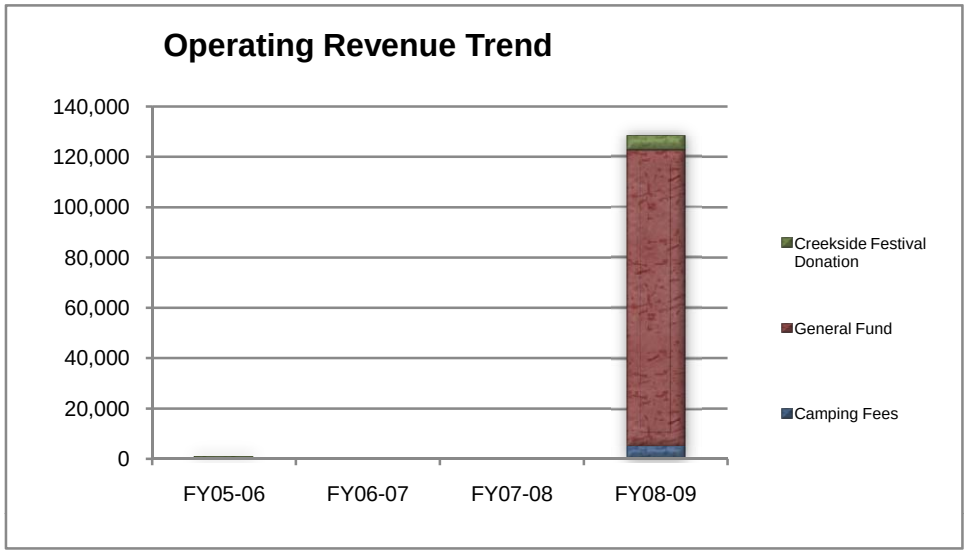
CAPITAL EQUIPMENT PLAN

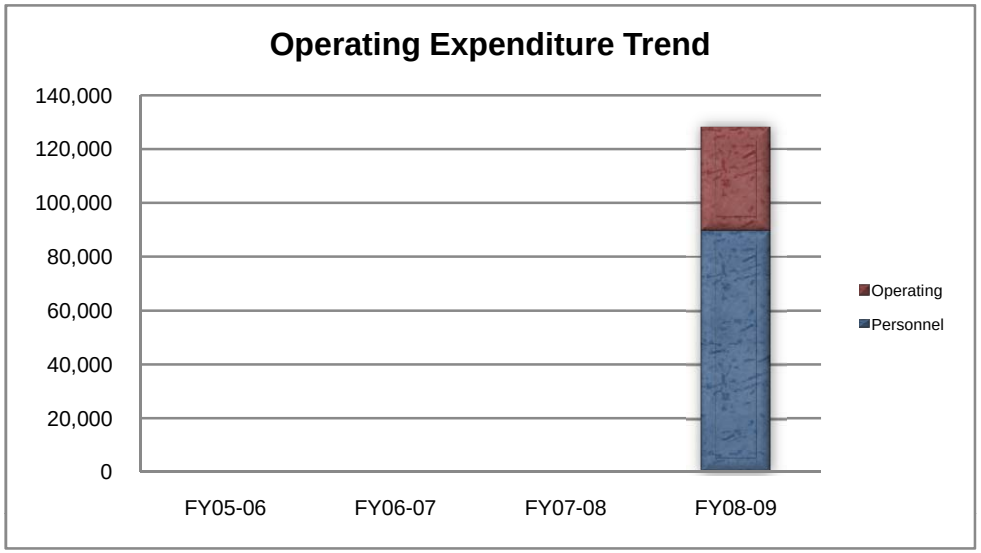
Large Tractor	26,000
Bobcat Walk Behind	6,500
3/4 Ton Pickup Truck	16,500
ATV	12,000
Toro Mower	16,000
Scag Walk Behind Mower	6,500
Inmate Work Crew Van	25,000
	108,500

PRINCESS PLACE - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1445	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
366.05-00	Creekside Festival Donation	800	0	0	6,176	6,176	
347.29-01	Camping Fees	0	0	0	4,950	4,950	
	General Fund	0	0	0	117,142	117,142	
	TOTAL REVENUES	**800**	**0**	**0**	**128,268**	**128,268**	
572.10-12	Regular Salaries	0	0	0	53,571	53,571	
572.10-xx	Employee Benefits	0	0	0	36,024	36,024	
	Total Personnel Expenses	**0**	**0**	**0**	**89,595**	**89,595**	
	Expenses						
572.41-10	Communications	0	0	0	2,079	2,079	
572.43-10	Utilities Expense	0	0	0	29,758	29,758	
572.44-10	Rentals & Leases	0	0	0	660	660	
572.46-40	Small Tools & Equipment	0	0	0	3,088	3,088	
572.52-12	Other Operating Expenses	0	0	0	3,088	3,088	
	Total Operating Expenses	**0**	**0**	**0**	**38,673**	**38,673**	
	TOTAL EXPENSES	**0**	**0**	**0**	**128,268**	**128,268**	

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.

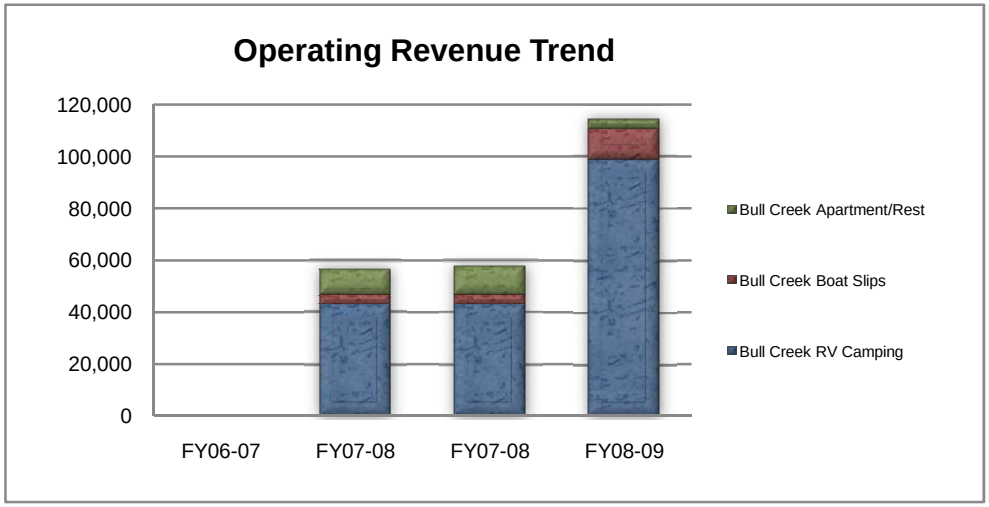
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Creekside Festival Donation	800	0	0	6,176
Camping Fees	0	0	0	4,950
General Fund	0	0	0	117,142
	800	**0**	**0**	**128,268**
Expenses				
Personnel	0	0	0	89,595
Operating	0	0	0	38,673
	0	**0**	**0**	**128,268**

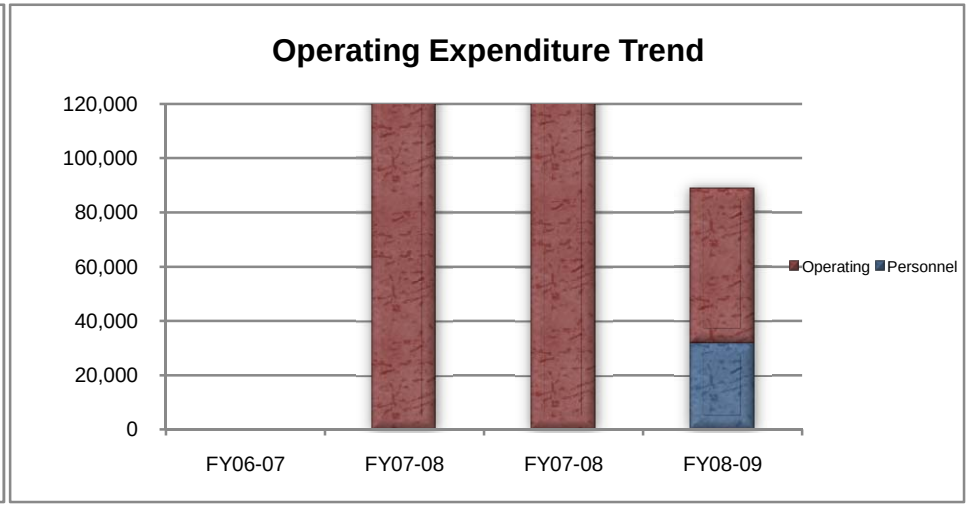
	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Maintenance Technician II	0.00	0.00	0.00	1.00	Transferred from Recreation Facilities
Parks Ranger	0.00	0.00	0.00	0.50	Transferred from Recreation Services (Split Funded)
Maintenance Technician I	0.00	0.00	0.00	1.00	Transferred from Recreation Facilities
Total Positions	**0.00**	**0.00**	**0.00**	**2.50**	

BULL CREEK FISH CAMP - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1444	DESCRIPTION	ACTUAL FY 06-07	AMENDED BUDGET FY 07-08	ESTIMATED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
347.29-02	Bull Creek RV Camping	0	42,690	42,690	98,800	56,110	
347.29-03	Bull Creek Boat Slips	0	4,272	4,272	11,700	7,428	
347.29-04	Bull Creek Apartment/Rest	0	9,500	10,500	3,600	(5,900)	
	General Fund	0	100,000	99,000	0	(100,000)	
	TOTAL REVENUES	**0**	**156,462**	**156,462**	**114,100**	**(42,362)**	
572.10-12	Regular Salaries	0	0	0	20,487	20,487	
572.10-xx	Employee Benefits	0	0	0	11,430	11,430	
	Total Personnel Expenses	**0**	**0**	**0**	**31,917**	**31,917**	
	Expenses						
572.34-10	Other Contracted Services	0	2,000	2,000	600	(1,400)	
572.41-10	Communications	0	228	228	816	588	
572.44-10	Utilities Expense	0	20,580	20,580	37,733	17,153	
572.45-20	Vehicle Insurance	0	0	0	240	240	
572.46-10	Building/Equipment Repairs	0	123,870	128,194	2,880	(120,990)	
572.46-30	Maintenance Agreements	0	0	0	600	600	
572.46-40	Small Tools & Equipment	0	0	0	7,000	7,000	
572.48-10	Promotional Activities	0	0	0	600	600	
572.49-10	Other Current Charges/Oblig	0	0	0	1,400	1,400	
572.49-15	Advertising	0	834	834	2,004	1,170	
572.51-10	Office Supplies	0	2,400	2,400	300	(2,100)	
572.51-11	Office Equipment under $1,000	0	0	0	420	420	
572.52-10	Gas, Oil & Lubricants	0	0	0	1,925	1,925	
572.52-12	Other Operating Expenses	0	2,226	2,226	58	(2,168)	
572.52-20	Clothing & Wearing Apparel	0	0	0	132	132	
	Total Operating Expenses	**0**	**152,138**	**156,462**	**56,708**	**(95,430)**	
572.64-10	Equipment	0	4,324	0	0	(4,324)	
	Total Capital Expenses	**0**	**4,324**	**0**	**0**	**(4,324)**	
	TOTAL EXPENSES	**0**	**156,462**	**156,462**	**88,625**	**(67,837)**	
	Revenues vs Expenditures					**25,475**	
	Prior year startup costs					(60,000)	
	Balance Due					(34,525)	

BULL CREEK FISH CAMP - GENERAL SERVICES — GENERAL FUND





NOTE FOR GRAPH
Fee structure was adopted in 2008 when the property was purchased.

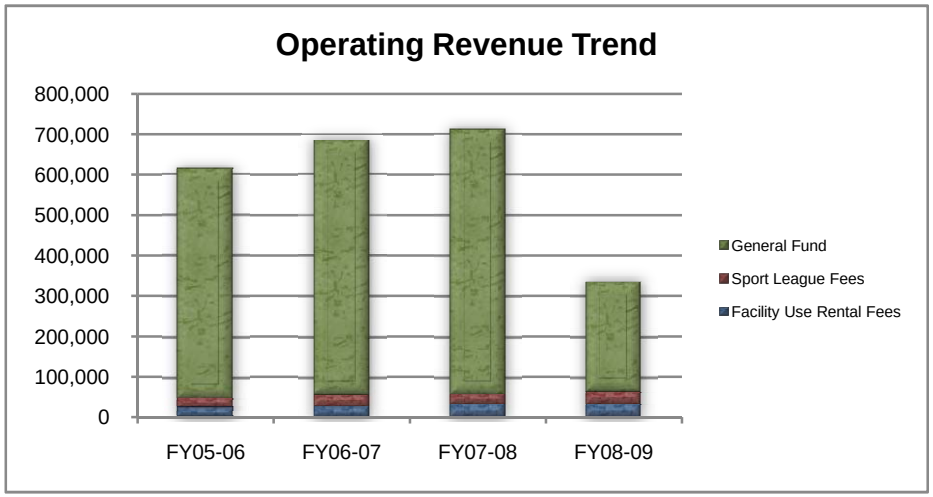
SUMMARY	ACTUAL FY06-07	ESTIMATED FY07-08	AMENDED BUDGET FY07-08	APPROVED FY08-09
Revenues				
Bull Creek RV Camping	0	42,690	42,690	98,800
Bull Creek Boat Slips	0	4,272	4,272	11,700
Bull Creek Apartment/Rest	0	9,500	10,500	3,600
General Fund	0	100,000	99,000	0
	0	**156,462**	**156,462**	**114,100**
Expenses				
Personnel	0	0	0	31,917
Operating	0	152,138	156,462	56,708
Capital	0	4,324	0	0
	0	**156,462**	**156,462**	**88,625**

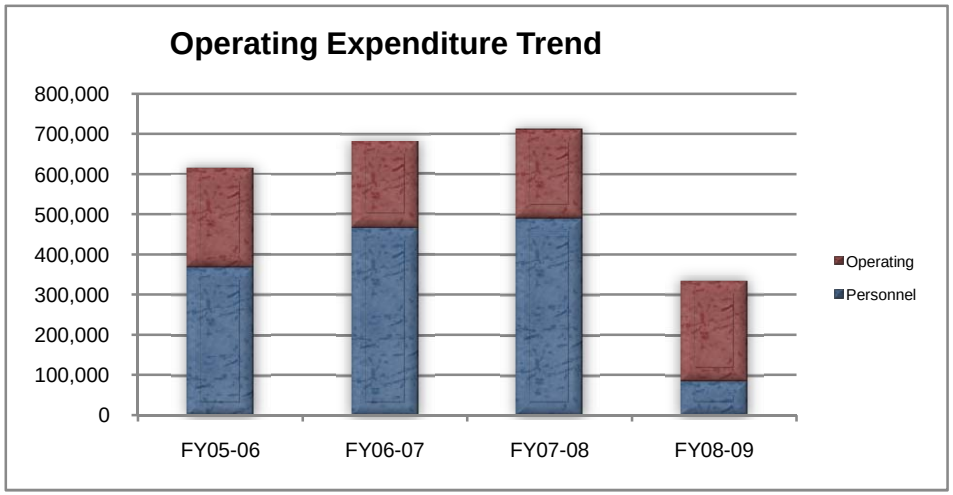
	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Parks Ranger	0.00	0.00	0.00	0.50	Transferred from Recreation Services (Split Funded)
Tradesworker IV	0.00	0.00	0.00	0.25	(Split Funded)
Total Positions	**0.00**	**0.00**	**0.00**	**0.75**	

RECREATION SERVICES/RECREATION SPORTS LEAGUES - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1442/1443	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
347.29-00	Facility Use Rental Fees	23,090	24,730	31,000	31,000	0	
347.21-00	Sport League Fees	25,215	32,580	27,370	32,580	5,210	
	General Fund	565,192	627,560	652,871	271,564	(381,307)	
	TOTAL REVENUES	**613,497**	**684,870**	**711,241**	**335,144**	**(376,097)**	
	Expenses						
572.10-12	Regular Salaries	221,948	298,207	315,499	54,417	(261,082)	Elimination of Director, Parks Administrator,
572.10-13	Other Salaries & Wages	790	4,581	9,570	0	(9,570)	Parks Coord. Ranger and Staff Assistant IV
572.10-14	Overtime	969	1,639	1,100	0	(1,100)	positions, and transfer of Accountant I
572.10-xx	Employee Benefits	144,019	162,327	164,279	30,430	(133,849)	position to General Services and one Park
	Total Personnel Expenses	**367,726**	**466,754**	**490,448**	**84,847**	**(405,601)**	Ranger positions to Princess Place & Bull Creek
572.xx-xx	Prof Svcs/Other Contracted Svcs (incl. Transportation)	9,593	5,368	2,200	0	(2,200)	
573.34-10	Program Activity Cost-Umpires/League Officials	26,940	19,330	23,610	23,610	0	
572.34-20	Governmental Services	1,615	547	0	0	0	
572.40-10	Travel/Training	130	310	200	0	(200)	
41-10,41-20	Communications	3,697	4,414	6,693	3,783	(2,910)	
572.41-30	Postage	166	140	500	200	(300)	
572.43-10	Utilities Expense	173,554	148,079	149,465	201,404	51,939	Increase in electricity costs for ball fields
572.44-10	Rentals & Leases	4,045	4,195	2,405	800	(1,605)	
572.45-20	Vehicle Insurance	1,940	1,561	1,639	473	(1,166)	
572.46-10	Building/Equipment Repairs	0	600	150	150	0	
572.46-20	Vehicle Repair	1,280	735	1,500	437	(1,063)	
572.46-30	Maintenance Agreements	550	759	1,200	0	(1,200)	
46-40,46-41	Small Tools & Equipment (incl. Princess Place)	245	1,783	5,150	500	(4,650)	
572.47-10	Printing & Binding	628	780	1,000	1,000	0	
572.48-10	Promotional Activities	330	654	1,000	800	(200)	
572.49-xx	Misc. (Svc Awards, Other Current Obl., Advertising)	341	5,363	525	525	0	
51-10, 51-11	Office Supplies & Office Equipment Under $1,000	3,912	2,395	3,446	3,500	54	
572.51-20	Data Processing Supplies	295	404	500	500	0	
572.52-10	Gas, Oil & Lubricants	3,517	3,391	4,900	1,495	(3,405)	
572.52-12	Other Operating Expenses	6,961	5,839	6,000	1,500	(4,500)	
572.52-12	Other Program Activity Expenses	1,592	2,826	3,760	8,970	5,210	
572.52-18	Princess Place	0	2,881	4,650	0	(4,650)	
572.52-20	Clothing & Wearing Apparel	0	104	0	350	350	
572.52-30	Data Processing Software	3,900	1,655	0	0	0	
572.54-10	Publications/Memberships	540	410	300	300	0	
	Total Operating Expenses	**245,771**	**214,523**	**220,793**	**250,297**	**29,504**	
572.64-10	Equipment	0	3,593	0	0	0	
	Total Capital Expenses	**0**	**3,593**	**0**	**0**	**0**	
	TOTAL EXPENSES	**613,497**	**684,870**	**711,241**	**335,144**	**(376,097)**	

RECREATION SERVICES/RECREATION SPORTS LEAGUES - 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 FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Facility Use Rental Fees	23,090	24,730	31,000	31,000
Sport League Fees	25,215	32,580	27,370	32,580
General Fund	565,192	627,560	652,871	271,564
	613,497	**684,870**	**711,241**	**335,144**
Expenses				
Personnel	367,726	466,754	490,448	84,847
Operating	245,771	214,523	220,793	250,297
Capital	0	3,593	0	0
	613,497	**684,870**	**711,241**	**335,144**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Parks & Recreation Director	1.00	1.00	1.00	0.00	Eliminated
Parks Administrator	1.00	1.00	1.00	0.00	Eliminated
Recreation Supervisor	1.00	1.00	1.00	1.00	Carver Gym
Parks Ranger II	1.00	2.00	2.00	0.00	Eliminated 1 position .50 transferred to Bull Creek and .50 to Princess Place
Recreation Leader	1.00	1.00	1.00	1.00	Carver Gym
Parks Programs Coordinator	1.00	1.00	1.00	0.00	Eliminated
Staff Assistant IV	0.00	1.00	1.00	0.00	Eliminated
Accountant I	0.00	1.00	1.00	0.00	Transferred to General Services Admin. and reclassed
Office Manager	1.00	0.00	0.00	0.00	
Total Positions	**7.00**	**9.00**	**9.00**	**2.00**	

PARKS & RECREATION-GRANTS - GENERAL SERVICES — GENERAL FUND

MALACOMPRA PLANTATION GRANT

Purpose: Preservation of a historical site at the Bing's Landing Park **Cycle:** Phase III (final phase)
Source: Sponsored in part by State of Florida, Department of State, Division of Historical Resources, assisted by the Florida Historical Commission.
Ongoing/One Time: Estimated completion date December 31, 2008

The Malacompra Plantation Grant is used to assist in the preservation of the Malacompra Plantation Historical Site. Presently, the project is in its final phase. The State of Florida Division of Historical Resources, Tourist Development Council and Flagler County General Fund have contributed to the project which is an integral component to Flagler County's Coastal Greenway and to the Malacompra Greenway. Once completed, the project will offer cultural, educational, natural and recreational opportunities for all visitors and citizens of Flagler County. The project will be completed by December 31, 2008.

Fund 001 Dept 8111	DESCRIPTION Malacompra Plantation Grant	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.70-05	Malacompra Center Ph III	35,366	23,574	153,687	68,306	(85,381)	
	TOTAL REVENUES	**35,366**	**23,574**	**153,687**	**68,306**	**(85,381)**	
	Expenses						
573.31-10	Professional Services	73,680	43,851	45,177	0	(45,177)	
	Total Operating Expenses	**73,680**	**43,851**	**45,177**	**0**	**(45,177)**	
573.63-10	Improvements other than Building	0	5,261	108,510	68,306	(40,204)	
	Total Capital Outlay	**0**	**5,261**	**108,510**	**68,306**	**(40,204)**	
	TOTAL EXPENSES	**73,680**	**49,112**	**153,687**	**68,306**	**(85,381)**	

OLD DIXIE COMMUNITY PARK

Purpose: A park for the residents of Old Dixie Highway and Korona area **Ongoing/One Time:** Ongoing **Cycle:** Grant will be completed September 30, 2008

The Old Dixie Park is Flagler County's newest addition. Upon completion, it will fill a void in Park coverage since a local park did not exist in this high growth area. The multiple projects were funded by the Florida Department of Environmental Protection, local impact fees, Flagler County general fund dollars and generous donations of materials by local businesses. The project is slated for completion by September 30, 2008.

Fund 001 Dept 8108	DESCRIPTION Old Dixie Community Park	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
	Revenues					
334.74-11	FRDAP Old Dixie Community Park	28,871	145,318	52,661	0	(52,661)
	TOTAL REVENUES	**28,871**	**145,318**	**52,661**	**0**	**(52,661)**
	Expenses					
572.34-20	Governmental Services	5,020	7,441	0	0	0
	Total Operating Expenses	**5,020**	**7,441**	**0**	**0**	**0**
572.62-10	Buildings	0	8,632	50,558	0	(50,558)
572.63-10	Improvements other than Building	23,851	129,471	2,103	0	(2,103)
	Total Capital Outlay	**23,851**	**138,103**	**52,661**	**0**	**(52,661)**
	TOTAL EXPENSES	**28,871**	**145,544**	**52,661**	**0**	**(52,661)**

PARKS & RECREATION-GRANTS - GENERAL SERVICES (Continued) GENERAL FUND

PRINCESS PLACE EDUCATION EXHIBIT

Purpose: A Storybook Life: Interpreting the Princess Place Lodge **Source:** State of Florida, Department of State, Division of Historical Resources and TDC
Cycle: Continuing grant that will end 12/31/08 (extension filed), Phase 2 & 3 to follow **Ongoing/One Time:** Ongoing

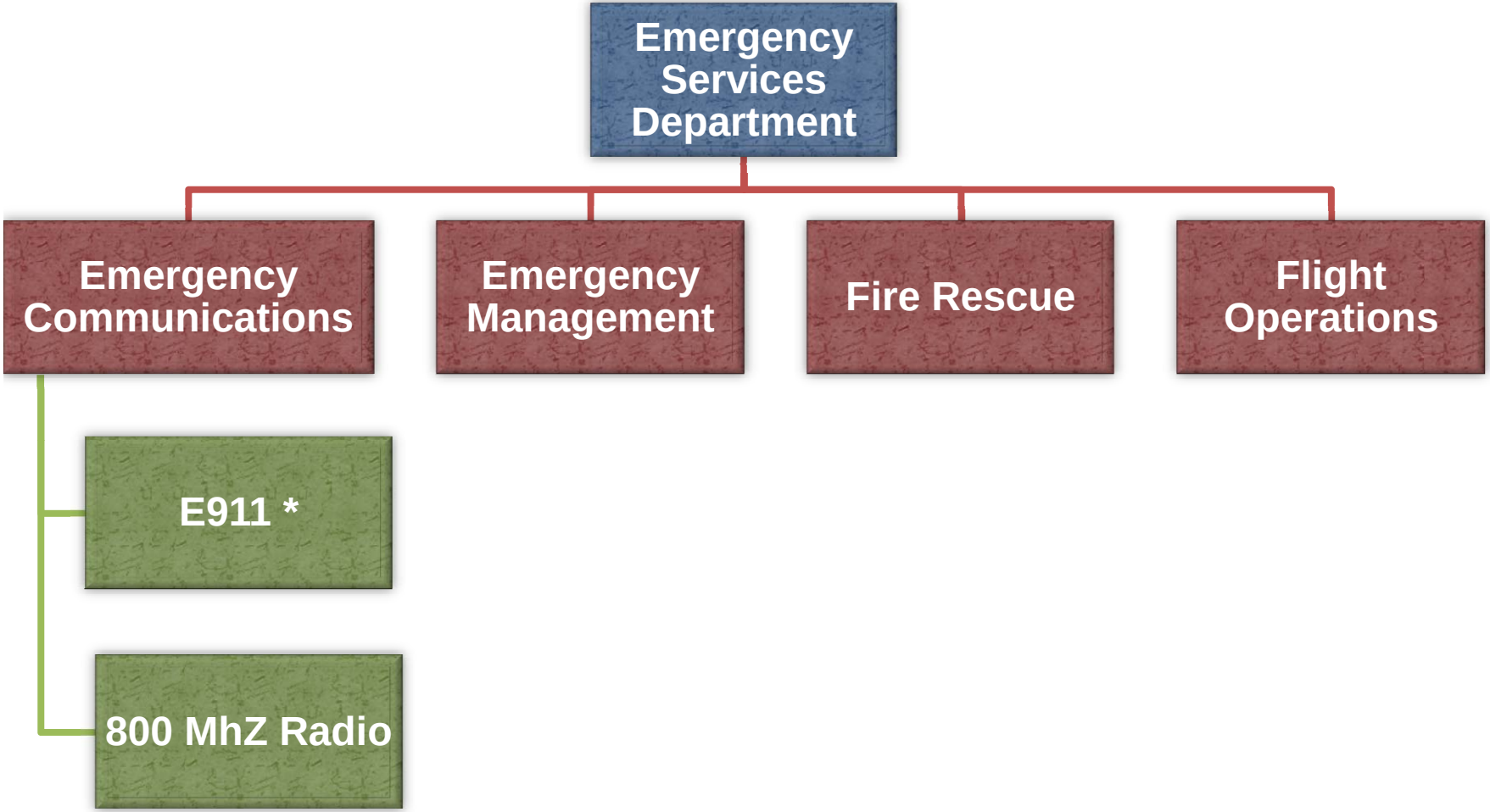
The Princess Place Education Exhibit is made possible by the generous contributions of the State of Florida, Department of State, Division of Historical Resources and the Tourist Development Council. The project consists of a permanent exhibit that showcases the history and life of Flagler County's jewel, the Princess Place Preserve. Once completed, the project will utilize selective furnishings and interpretative signage located at the main lodge. The current project encompasses Phase I of 3 . Phase I includes initial research, design and production of overview exhibits and an orientation film with associated equipment, as well as way finding signage associated with the exhibit.

Fund 001	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 8115	Princess Place Education Exhibit	FY 05-06	FY 06-07	FY 07-08	FY 08-09	+/(-)	
	Revenues						
369.99-00	Cash Carry Forward	0	0	0	24,445	24,445	Advanced payment grant received in prior year.
	TOTAL REVENUES	**0**	**0**	**0**	**24,445**	**24,445**	
	Expenses						
572.62-10	Buildings	0	0	0	24,445	24,445	Grant award $24,445. Expires 12/31/2008.
	TOTAL EXPENSES	**0**	**0**	**0**	**24,445**	**24,445**	

CIVIC ARENA - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1442	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	1,509	40,610	0	0	0	
	TOTAL REVENUES	**1,509**	**40,610**	**0**	**0**	**0**	
572.10-12	Regular Salaries	0	21,857	0	0	0	
572.10-14	Overtime	0	195	0	0	0	
572.10-xx	Employee Benefits	0	17,980	0	0	0	
	Total Personnel Expenses	**0**	**40,032**	**0**	**0**	**0**	
	Expenses						
572.41-10	Communications	0	0	0	0	0	
572.41-30	Postage Expense	0	0	0	0	0	
572.43-10	Utilities Expense	0	319	0	0	0	
572.44-10	Rentals & Leases	0	0	0	0	0	
572.46-30	Maintenance Agreements	0	0	0	0	0	
572.47-10	Printing & Binding	0	0	0	0	0	
572.48-10	Promotional Activities	0	0	0	0	0	
572.49-15	Advertising	0	0	0	0	0	
572.51-10	Office Supplies	0	259	0	0	0	
572.51-11	Office Equipment under $1,000	0	0	0	0	0	
572.51-20	Data Processing Supplies	100	0	0	0	0	
572.52-10	Gas, Oil & Lubricants	0	0	0	0	0	
572.54-10	Publications/Memberships	0	0	0	0	0	
	Total Operating Expenses	**100**	**578**	**0**	**0**	**0**	
572.64-10	Equipment	1,409	0	0	0	0	
	Total Capital Outlay	**1,409**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**1,509**	**40,610**	**0**	**0**	**0**	

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Personnel Summary -Positions				
Maintenance Technician II	0.00	1.00	0.00	0.00
Maintenance Technician I	1.00	0.00	0.00	0.00
Special Events Coordinator	1.00	0.00	0.00	0.00
Total Positions	**2.00**	**1.00**	**0.00**	**0.00**



• E911 funding is shown within the Special Revenue Section.

Director: Mr. Nathan McCollum
1769 E. Moody Blvd.
Bunnell, Fl 32110
(386) 313-4240

EMERGENCY SERVICES DEPARTMENT SUMMARY — GENERAL FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
General Fund	17,107,790	8,290,671	8,522,474	7,955,951	(566,523)
Fines for Automation	53,046	45,550	44,000	37,096	(6,904)
City of Bunnell-Contribution	0	52,051	70,291	68,409	(1,882)
City of Flagler Beach-Contribution	100,000	82,288	100,000	97,483	(2,517)
City of Palm Coast-Contribution	0	0	0	221,040	221,040
Interest-MMIA	0	17,976	0	18,845	18,845
EMPG-Federal Grant	25,999	26,591	26,591	26,591	0
EMPA-State Grant	102,959	96,257	102,963	97,460	(5,503)
Staff Time - GIS Mapping	0	0	0	5,000	5,000
Other Grant Funds*	195,332	76,737	9,337	11,352	2,015
Helicopter Fees	481,826	337,159	324,720	330,060	5,340
Ambulance Fees	1,922,756	2,771,622	2,190,738	2,421,481	230,743
Firefighters Supp Comp	10,766	11,587	7,500	16,920	9,420
DRI/CDD Fees	0	0	0	7,200	7,200
Fire Inspection Review/Fees	0	0	0	8,130	8,130
Miscellaneous-Emergency Services	0	0	0	3,000	3,000
Total Revenues	**20,000,474**	**11,808,489**	**11,398,614**	**11,326,018**	**(72,596)**
Expenses					
Emergency Services - Administration	443,211	1,063,755	820,546	556,247	(264,299)
Emergency Management/EMPA Grant	274,436	343,088	352,316	320,097	(32,219)
Emergency Communication 800 MhZ Radio System	9,838,200	2,442,240	1,410,785	1,746,306	335,521
Flight Operations	958,491	682,667	614,261	520,358	(93,903)
Fire/Rescue	8,290,804	7,200,002	8,191,369	8,171,658	(19,711)
Other Grants*	218,474	76,655	9,337	11,352	2,015
Total Expenses	**20,023,616**	**11,808,407**	**11,398,614**	**11,326,018**	**(72,596)**
Revenues vs. Expenses	**(23,142)**	**82**	**0**	**0**	**0**

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary -Positions					
Emergency Services - Administration	6.00	8.60	8.60	4.40	(4.20)
Emergency Management/EMPA Grant	3.00	3.00	3.00	3.00	0.00
Flight Operations	3.00	3.00	3.00	2.00	(1.00)
Fire/Rescue	74.00	80.00	80.00	79.00	(1.00)
Total Positions	**86.00**	**94.60**	**94.60**	**88.40**	**(6.20)**

*FY05-06 Actuals include EMS Matching Grant and EMPA Wildfire Mitigation expenses not included in the detail. Included here for historical purposes.

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 all fire and EMS responses including reconnaissance flights for wildfire protection.
- Seek expedient reimbursement of public funds during disaster events.

Fiscal Year 2008-2009 Goals
Emergency Services

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Reduce the risk of interruption of activities performed by the County's helicopter, FireFlight, by setting aside a minimum of $100,000 annually for the purchase of a new replacement helicopter in the future, beginning this fiscal year.
- Complete a competitive bid for the 24-hour maintenance of the County's 800MHz radio system to assure premium pricing.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- As part of the FY 09/10 fiscal year budget process, explore the potential of enhancing firefighting capabilities in the western portion of Flagler County by introducing paid firefighters/paramedics at or near the St. Johns Park Fire Station.
- Continue to hold joint annual meetings with all local governmental entities/emergency personnel in the County, resulting in the improved coordination of emergency disaster responses and increased familiarity with the Countywide emergency plan, as well as refresher training on proper state standards and processes during a declared state of emergency.
- Reduce fire/rescue non-scheduled overtime by at least $200,000, with improved training opportunities within Flagler County, utilizing instructors at the EOC, by reducing "back fill" for out of County training by managing "back fill" with floater positions.
- Successfully bring the City of Palm Coast onto the County's 800MHz radio system if approved between the City and County.
- Complete the latest capital enhancement of E-911 with modernization of equipment through approved grants already received.
- Prepare for Insurance Services Organization (ISO) updated survey to retain our current rating or achieve a lower fire rating.

Fiscal Year 2008-2009 Goals
Emergency Services

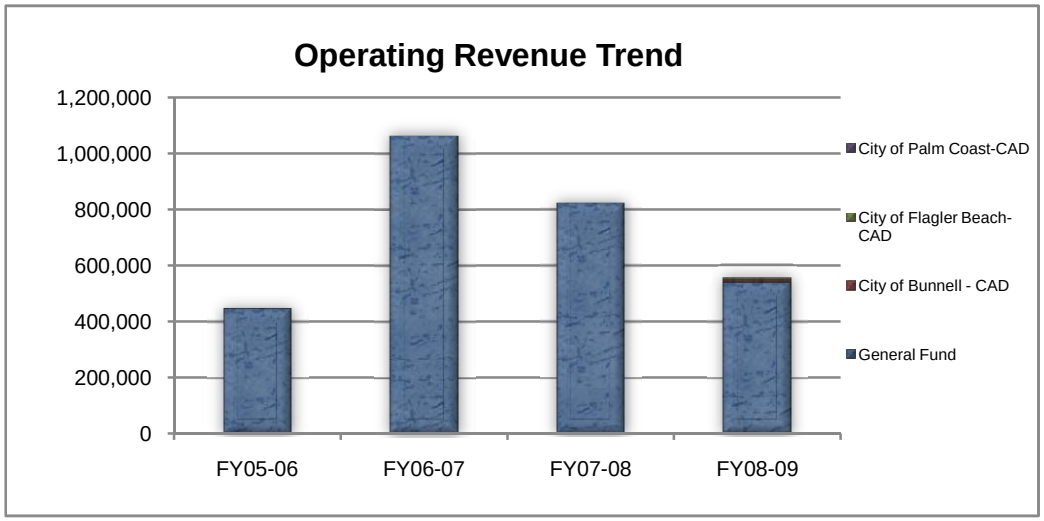
Low Ranked Goals

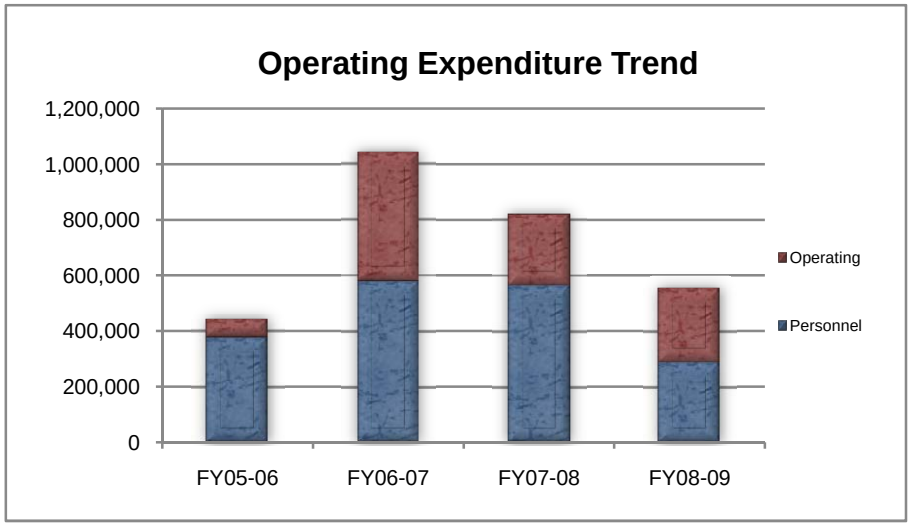
- Seek to privatize the provision of government services, where practical and financially feasible.
- Develop a pet disaster plan based on the PETS Act of 2006, by completing plans and preparations for pets during disaster events.

ADMINISTRATION-EMERGENCY SERVICES — GENERAL FUND

Fund 001 Dept 3820/3811	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	443,211	1,063,755	820,546	538,201	(282,345)	
366.04-10	Contribution-City of Bunnell	0	0	0	7,223	7,223	Contribution to Maintenance of CAD System
366.04-11	Contribution-City of Flagler Beach	0	0	0	7,223	7,223	Contribution to Maintenance of CAD System
366.04-13	Contribution-City of Palm Coast	0	0	0	3,600	3,600	Contribution to Maintenance of CAD System
	TOTAL REVENUES	**443,211**	**1,063,755**	**820,546**	**556,247**	**(264,299)**	
	Expenses						
522.10-12	Regular Salaries	251,387	394,322	390,424	205,390	(185,034)	Elimination of Support Services Chief, Administrative
522.10-14	Overtime	0	176	355	0	(355)	Assistant, Custodian/Maintenance Technician, and
522.xx-xx	Employee Benefits	123,450	184,884	173,153	80,509	(92,644)	GIS Coordinator positions.
	Total Personnel Expenses	**374,837**	**579,382**	**563,932**	**285,899**	**(278,033)**	
522.31-10	Professional Services	53	0	0	0	0	
522.34-10	Other Contracted Services	1,025	46,443	0	0	0	
40-10,54-20	Travel/Training	1,002	310	0	0	0	
41-10,41-20	Communications	7,746	5,792	11,220	6,360	(4,860)	
522.41-30	Postage Expense	305	62	500	100	(400)	Operating Expenses for GIS moved to Emerg Mgmt
522.43-10	Utilities Expense	34,008	114,781	150,360	153,760	3,400	Reduction based on prior years actuals
522.45-20	Vehicle Insurance	1,365	2,129	1,829	1,074	(755)	
522.46-10	Bldg/Equip Repairs	380	489	800	200	(600)	
522.46-20	Vehicle Repair	2,545	1,354	1,480	502	(978)	
522.46-30	Maintenance Agreements	2,251	14,500	62,281	100,473	38,192	Increase in Annual Maintenance Contract
522.46-40	Small Tools & Equip	2,193	3,305	1,392	0	(1,392)	
522.47-10	Printing & Binding	422	86	1,750	86	(1,664)	Operating Expenses for GIS moved to Emerg Mgmt
522.48-10	Promotional Activities	0	0	1,000	0	(1,000)	
522.49-13	Service Awards/Recognition	72	0	200	0	(200)	
522.49-15	Advertising	611	24	200	0	(200)	
522.51-10	Office Supplies	2,072	4,030	8,500	1,628	(6,872)	Operating Expenses for GIS moved to Emerg Mgmt
522.51-11	Office Equipment Under $1,000	1,504	2,781	1,580	0	(1,580)	
522.51-20	Data Processing Supplies	122	164	0	0	0	
522.52-10	Gas, Oil & Lubricants	5,467	3,905	10,375	4,395	(5,980)	Elimination of Support Services Chief's vehicle use
522.52-12	Other Operating Expenses	2,399	2,971	1,508	0	(1,508)	
522.52-20	Clothing & Wearing Apparel	157	212	250	0	(250)	
522.52-30	Date Processing Software	18	257,558	120	0	(120)	
522.54-10	Publications/Memberships	1,168	1,042	1,269	270	(999)	
	Total Operating Expenses	**66,885**	**461,938**	**256,614**	**268,848**	**12,234**	
522.64-10	Equipment	1,489	22,435	0	1,500	1,500	Capital Technology
	Total Capital Expenses	**1,489**	**22,435**	**0**	**1,500**	**1,500**	
	TOTAL EXPENSES	**443,211**	**1,063,755**	**820,546**	**556,247**	**(264,299)**	

ADMINISTRATION-EMERGENCY SERVICES — GENERAL FUND





NOTE FOR GRAPH

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

CAPITAL OUTLAY FOR CURRENT BUDGET:

1 Replacement desktop computer	$1,500

Personnel Summary -Positions	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Emergency Services Director	1.00	1.00	1.00	1.00
Support Services Chief-Eliminated	1.00	1.00	1.00	0.00
Administrative Assistant-Eliminated	1.00	1.00	1.00	0.00
Accountant	1.00	1.00	1.00	1.00
Accounting Clerk	1.00	1.00	1.00	1.00
Receptionist	0.00	1.00	1.00	1.00
Custodian/Maintenance Tech-Eliminated	0.00	1.00	1.00	0.00
E911 Coordinator-Split Funded	0.00	0.60	0.60	0.40
GIS Coordinator-Eliminated	1.00	1.00	1.00	0.00
Total Positions	**6.00**	**8.60**	**8.60**	**4.40**

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	443,211	1,063,755	820,546	538,201
City of Bunnell - CAD	0	0	0	7,223
City of Flagler Beach-CAD	0	0	0	7,223
City of Palm Coast-CAD	0	0	0	3,600
	443,211	**1,063,755**	**820,546**	**556,247**
Expenses				
Personnel	374,837	579,382	563,932	285,899
Operating	66,885	461,938	256,614	268,848
Capital	1,489	22,435	0	1,500
	443,211	**1,063,755**	**820,546**	**556,247**

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 division 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 nuclear explosion. Operational mandates for Emergency Management include Florida Statute Chapter 252, Florida Administrative Code 9G, Flagler County Codes, Presidential Directive #5, 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.

One position in the Emergency Management division is fully funded by the Florida Emergency Preparedness Assistance grant, the federal Emergency Management Preparedness (EMPA) grant, Department of Homeland Security grants, and federal Hazardous Materials Planning grants. This position is responsible for all planning documents, mapping, and general preparedness activities under the supervision of the Emergency Management Division.

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.
- 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 Flagler County governments during disasters.
- Follow all federal mandates regarding terrorism planning and responses.

EMERGENCY MANAGEMENT-EMERGENCY SERVICES — GENERAL FUND

Fund 001
Dept 8040/3812

	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
331.23-00	EMPG-Federal Funds	25,999	26,591	26,591	26,591	0	See explanation on next page
334.23-00	EMPA-State Funds	102,959	96,257	102,963	97,460	(5,503)	See explanation on next page
341.92-00	Staff Time - GIS Mapping	0	0	0	5,000	5,000	
	General Fund	145,478	220,240	222,762	191,046	(31,716)	
	TOTAL REVENUES	**274,436**	**343,088**	**352,316**	**320,097**	**(32,219)**	
	Expenses						
525.10-12	Regular Salaries	119,804	130,414	0	41,647	41,647	EM Planner position transferred from General Fund
525.10-12	Regular Salaries-General Fund	0	0	150,506	112,278	(38,228)	EM Chief and EM Technician
525.10-14	Overtime	1,616	718	0	0	0	
525.xx-xx	Employee Benefits	60,117	57,160	0	16,192	16,192	
525.xx-xx	Employee Benefits-General Fund	0	0	63,456	41,315	(22,141)	
	Total Personnel Expenses	**181,537**	**188,292**	**213,962**	**211,432**	**(2,530)**	
525-34-10	Other Contracted Services	200	1,940	200	0	(200)	
40-10,54-20	Travel/Training	2,206	1,365	5,906	2,950	(2,956)	
41-10,41-20	Communications	20,250	19,000	39,412	26,855	(12,557)	Elimination of several services incl. satellite radio
525-41-30	Postage Expense	228	358	300	600	300	and Nextel Go Kits, and reduction from Blackberry
525-43-10	Utilities Expense	558	816	900	840	(60)	to regular cellular phone lines.
525-44-10	Rentals & Leases	3,368	780	0	0	0	
525-45-20	Vehicle Insurance	508	522	2,409	2,220	(189)	
525-46-10	Bldg/Equip Repairs	121	12	0	0	0	
525-46-20	Vehicle Repair	2,965	1,701	4,515	2,635	(1,880)	
525-46-30	Maintenance Agreements	4,714	34,173	31,800	13,200	(18,600)	Reduction in E-Team and elimination of ESRI ARCIMS
525.46-30	Maintenance Agreements-General Fund	0	0	6,300	17,000	10,700	
525-46-40	Small Tools & Equipment	11,662	6,128	5,500	555	(4,945)	
525-47-10	Printing & Binding	10,985	17,345	21,265	1,500	(19,765)	
525-48-10	Promotional Activities	1,935	2,009	550	0	(550)	
525-49-10	Other Current Chgs/Oblig	2,400	92	0	0	0	
51-10, 51-11	Office Supplies/Equipment	5,624	7,035	6,400	5,560	(840)	
51-20, 52-30	Data Processing Costs	6,405	18,646	2,725	0	(2,725)	
525-52-10	Gas, Oil & Lubricants	2,203	2,312	5,002	4,050	(952)	
525-52-12	Other Operating Expenses	2,270	2,063	1,950	1,950	0	
525.52-12	Other Operating Expenses-General Fund	0	0	2,500	2,750	250	
525-52-20	Clothing & Wearing Apparel	939	3,122	720	0	(720)	
525-54-10	Publications/Memberships	150	174	0	0	0	
	Total Operating Expenses	**79,691**	**119,593**	**138,354**	**82,665**	**(55,689)**	

EMERGENCY MANAGEMENT-EMERGENCY SERVICES — GENERAL FUND

Fund 001
Dept 8040/3812

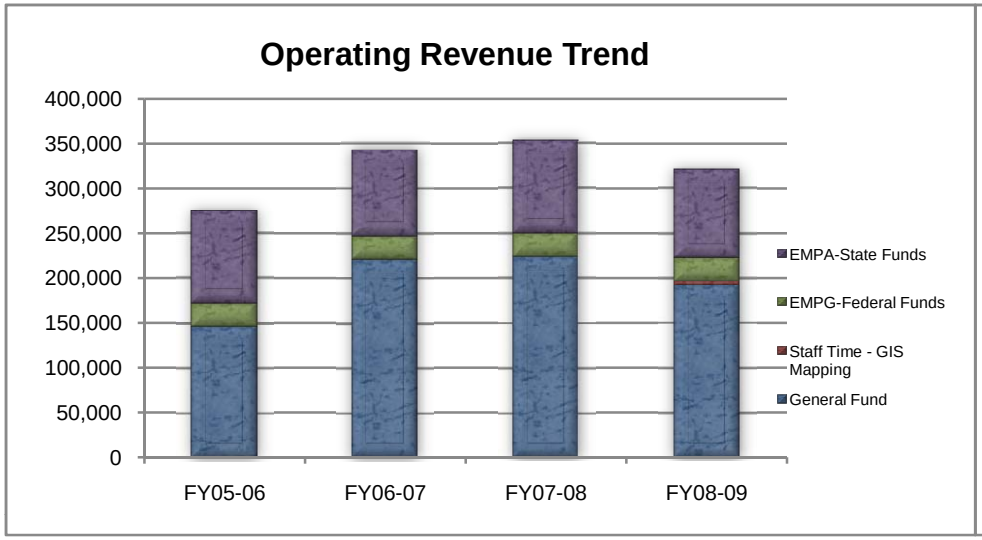
	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
525-64-10	Equipment	13,208	15,203	0	0	0	
525.64-10	Equipment-General Fund	0	0	0	26,000	26,000	Purchase/replacement of computers
	Total Capital Expenses	**13,208**	**15,203**	**0**	**26,000**	**26,000**	
525-82-19	Retired Senior Volunteer Program	0	20,000	0	0	0	
	Total Grants & Aids Expenses	**0**	**20,000**	**0**	**0**	**0**	
	TOTAL EXPENSES	**274,436**	**343,088**	**352,316**	**320,097**	**(32,219)**	

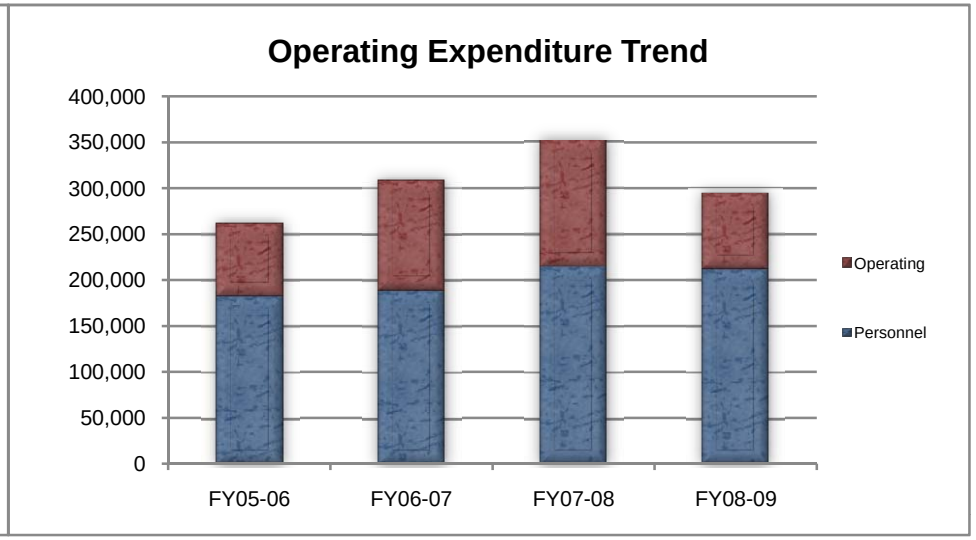
EMERGENCY MANAGEMENT PREPAREDNESS ASSISTANCE GRANT (EMPA)

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 $106,000.00 which is awarded each September.

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 Director position. The funding for this position 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 amount of approximately $26,000.00 which is usually issued in the May or June. The Emergency Services Director's salary is used for the grant match with no additional match required. This grant is combined with the EMPA grant to create an overall budget for the Emergency Management Division.

EMERGENCY MANAGEMENT-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.

CAPITAL OUTLAY FOR CURRENT BUDGET:

Replacement of 2 desktop computers	$3,000
Replacement computer CAD/GIS	$3,000
Replacement of 10 laptop computers	$20,000
	$26,000

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	145,478	220,240	222,762	191,046
Staff Time - GIS Mapping	0	0	0	5,000
EMPG-Federal Funds	25,999	26,591	26,591	26,591
EMPA-State Funds	102,959	96,257	102,963	97,460
	274,436	**343,088**	**352,316**	**320,097**
Expenses				
Personnel	181,537	188,292	213,962	211,432
Operating	79,691	119,593	138,354	82,665
Capital	13,208	15,203	0	26,000
Grants & Aids	0	20,000	0	0
	274,436	**343,088**	**352,316**	**320,097**

Personnel Summary -Positions	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
EM Division Chief-General Fund	1.00	1.00	1.00	1.00
EM Technician-General Fund	1.00	1.00	1.00	1.00
EM Planner-EMPA/EMPG	1.00	1.00	1.00	1.00
Total Positions	**3.00**	**3.00**	**3.00**	**3.00**

800 MHz Radio System (Emergency Communication)

The 800MHz Radio System (Emergency Communication) provides for 24-hour continuous operation of Flagler County's simulcast trunking radio system, the system used by all emergency responders (Sheriff's deputies, fire, EMS) to communicate with one another and dispatch. The radio system is monitored 24 hours a day and has 0.5 staff assigned to operating the equipment. The 800MHz radio system is state of the art communications which operates countywide and serves all government agencies in Flagler County.

The highest priority for 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 1,000 portable 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.

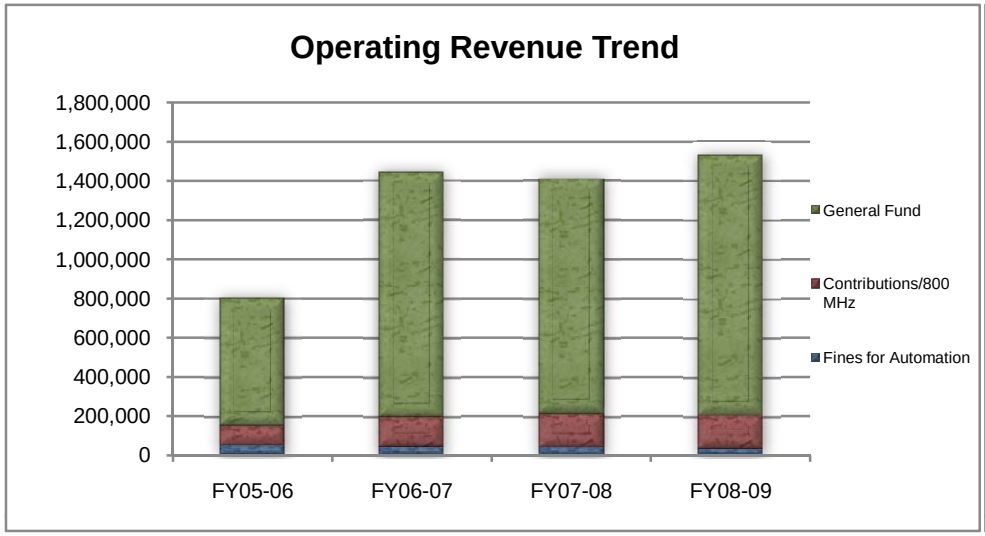
Primary Functions

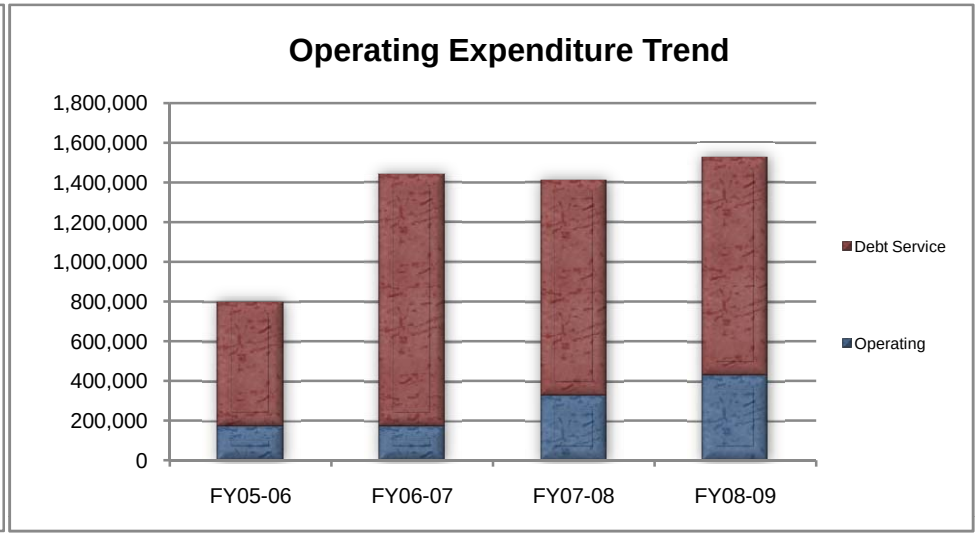
- Maintain radio interoperability with all agencies using the radio system.
- Comply with all mutual aid frequency allocations and radio system usage.
- Assure reliable radio system use without disruption/down time.
- Provide security at all tower sites.
- Assure adequate non-commercial power availability at tower sites.
- Comply with all FCC rules and regulations.
- Prepare expansion plans for future growth of the radio system.
- Maintain the countywide rebanding program for all radio system users.
- Maintain user groups to assure communication with all agencies.
- Prepare bid specification documents for maintenance contracts and user equipment.

EMERGENCY COMMUNICATIONS-800 MHz RADIO SYSTEM-EMERGENCY SERVICES — GENERAL FUND

Fund 001 Dept 3816		ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
351.12-00	Fines for Automation	53,046	45,550	44,000	37,096	(6,904)	
366.04-10	City of Bunnell (loan repayment)	0	52,051	70,291	61,186	(9,105)	800 MhZ loan debt service payment-loan agreement
366.04-11	City of Flagler Beach (loan repayment)	100,000	82,288	100,000	90,260	(9,740)	5 Year term expires 2011
366.04-13	City of Palm Coast (capital project)	0	0	0	217,440	217,440	See Capital Project Section 8 for details
361.10-00	Interest-MMIA (for above)	0	17,976	0	18,845	18,845	4.732% Interest on 800 MhZ Loans above
	General Fund	9,685,154	2,244,375	1,196,494	1,321,479	124,985	
	TOTAL REVENUES	**9,838,200**	**2,442,240**	**1,410,785**	**1,746,306**	**335,521**	
	Expenses						
529.43-10	Utilities Expense	329	307	0	0	0	
529.31-10	Professional Services	62,801	13,385	0	0	0	
529.34-10	Other Contracted Services	40,954	2,907	150	150	0	
41-10,41-20	Communications	2,092	2,804	93,960	41,800	(52,160)	Reduction based on prior year actuals
529.41-30	Postage Expense	0	17	0	100	100	
529.43-10	Utilities Expenses	6,352	24,096	32,400	37,152	4,752	
529.44-10	Rentals and Leases	57,500	121,618	124,800	131,256	6,456	
529.45-10	General Liability Insurance	0	0	0	135	135	
529.45-20	Vehicle Insurance	0	0	720	430	(290)	Vehicle #324 used to inspect tower sites
529.46-10	Bldging/Equip Repairs	0	209	780	530	(250)	
529.46-20	Vehicle Repair	0	0	0	300	300	
529.46-30	Maintenance Agreements	0	0	70,867	212,600	141,733	800 MhZ Maintenance Agreement coverage increase
529.46-40	Small Tools & Equipment	296	4,091	198	300	102	
529.51-10	Office Supplies	0	346	0	0	0	
529.52-10	Gas, Oil & Lubricants	1,741	66	3,675	3,380	(295)	
529.52-12	Other Operating Expenses	0	1,375	55	100	45	
529.52-20	Clothing & Wearing Apparel	0	700	0	0	0	
	Total Operating Expenses	**172,065**	**171,921**	**327,605**	**428,233**	**100,628**	
529.64-10	Equipment	9,039,974	1,003,058	0	217,440	217,440	See Capital Project Section 8 for details
	Total Capital Expenses	**9,039,974**	**1,003,058**	**0**	**217,440**	**217,440**	
529.71-30	Principal on Loan	353,000	726,000	675,614	708,440	32,826	Purchase of 800 MhZ Communication System
529.72-30	Interest on Loan	273,161	541,261	407,566	392,193	(15,373)	Maturity Date 10/01/2020-details in Debt Svc. Section
	Total Debt Service Expenses	**626,161**	**1,267,261**	**1,083,180**	**1,100,633**	**17,453**	
	TOTAL EXPENSES	**9,838,200**	**2,442,240**	**1,410,785**	**1,746,306**	**335,521**	

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
Payment due January 1st of each year-expiring January 2011

City of Flagler Beach-Original loan amount $463,219 plus 4.732% interest
Payment due April 1st of each year-expiring April 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. 318, 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.

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.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Fines for Automation	53,046	45,550	44,000	37,096
Contributions/800 MHz	100,000	152,315	170,291	170,291
Capital Project Reimbursement	0	0	0	217,440
General Fund	9,685,154	2,244,375	1,196,494	1,321,479
	9,838,200	**2,442,240**	**1,410,785**	**1,746,306**
Expenses				
Operating	172,065	171,921	327,605	428,233
Capital	9,039,974	1,003,058	0	217,440
Debt Service	626,161	1,267,261	1,083,180	1,100,633
	9,838,200	**2,442,240**	**1,410,785**	**1,746,306**

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. 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.

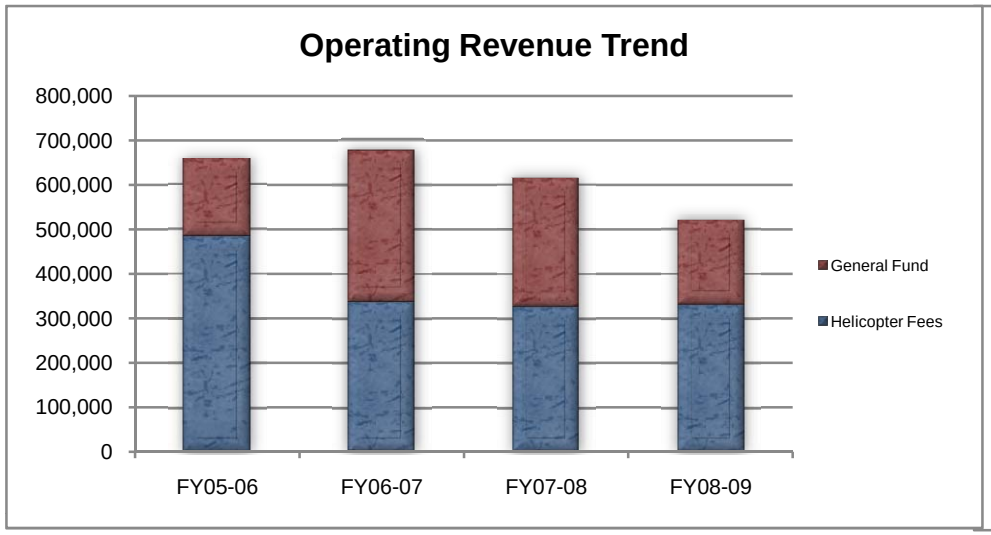
Primary Functions:

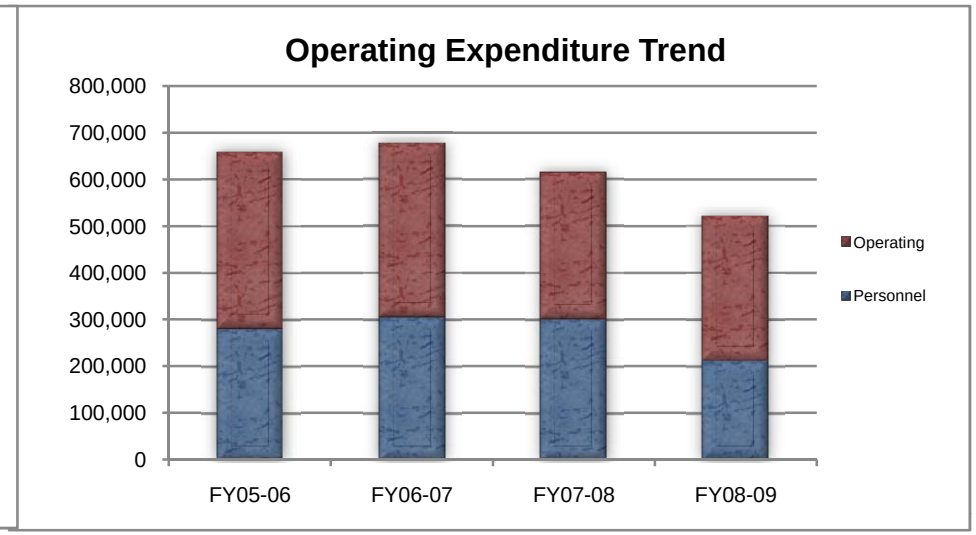
- Survey Flagler County in its entirety for potential wildfires.
- Respond to all wildfires and provide a first response effort to extinguish.
- Maintain the helicopter following federal requirements.
- Provide public education and training on Fire Flight's capabilities.
- Train and exercise with all public safety agencies in Flagler County.
- Provide reconnaissance for law enforcement and Fire Rescue.
- Provide damage assessments after disaster events for Emergency Management.
- Maintain all transport requirements for aerial trauma transport.

FLIGHT OPERATIONS-EMERGENCY SERVICES — GENERAL FUND

Fund 001 Dept 3870	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
342.61-00	Helicopter Fees	481,826	337,159	324,720	330,060	5,340	
	General Fund	476,665	345,508	289,541	190,298	(99,243)	
	TOTAL REVENUES	**958,491**	**682,667**	**614,261**	**520,358**	**(93,903)**	
	Expenses						
522.10-12	Regular Salaries	179,161	210,468	201,078	142,728	(58,350)	Elimination of Helicopter Pilot position
522.xx-xx	Employee Benefits	101,406	94,558	99,283	68,141	(31,142)	
	Total Personnel Expenses	**280,567**	**305,026**	**300,361**	**210,869**	**(89,492)**	
522-31-10	Professional Services	729	372	430	258	(172)	
522-34-10	Other Contracted Services	13,132	11,168	3,000	2,500	(500)	
522-xx-xx	Travel/Training	26,718	28,110	25,960	16,095	(9,865)	Reduction of Pilot reduces training & travel needs
41-10,41-20	Communications	2,579	3,603	5,136	5,576	440	
522-41-30	Postage Expense	848	4,504	1,171	1,171	0	
522-43-10	Utilities Expense	4,977	4,322	5,316	6,138	822	
522-44-10	Rentals & Leases	15,410	15,108	15,564	15,960	396	
522-45-20	Vehicle Insurance	0	0	574	504	(70)	
522-45-30	Property/Casualty Insurance	74,869	76,136	79,942	79,942	0	
522-46-10	Building/Equipt Repairs	1,179	1,467	0	1,000	1,000	
522-46-20	Vehicle Repair	57,030	67,116	43,192	55,688	12,496	Increase in helicopter maintenance expenses
522-46-30	Maintenance Agreements	90,000	80,333	54,415	49,923	(4,492)	Reduction of in-flight support hours
522-46-40	Small Tools & Equipment	3,100	4,531	1,025	725	(300)	
522-47-10	Printing & Binding	0	85	0	0	0	
522-48-10	Promotional Activities	0	384	850	0	(850)	
522-49-10	Other Current Charges	97	0	0	0	0	
522-49-15	Advertising	40	33	0	0	0	
522-51-10	Office Supplies	930	371	600	400	(200)	
522-51-11	Office Equip Under $1,000	73	19	0	0	0	
522-51-20	Data Processing Supplies	591	100	0	0	0	
522-52-10	Gas, Oil & Lubricants	1,937	1,577	1,676	2,535	859	
522-52-12	Other Operating Expenses	851	627	750	300	(450)	
522-52-16	Aviation Oil & Jet Fuel	78,840	63,994	67,200	67,680	480	
522-52-20	Clothing & Wearing Apparel	1,613	4,493	5,365	1,720	(3,645)	Elimination of Pilot position
522-52-30	Data Processing Software	396	700	0	0	0	
522-54-10	Publications/Memberships	1,596	2,232	1,734	1,374	(360)	
	Total Operating Expenses	**377,535**	**371,385**	**313,900**	**309,489**	**(4,411)**	
522-64-10	Equipment	300,389	6,256	0	0	0	
	Total Capital Expenses	**300,389**	**6,256**	**0**	**0**	**0**	
	TOTAL EXPENSES	**958,491**	**682,667**	**614,261**	**520,358**	**(93,903)**	

FLIGHT OPERATIONS-EMERGENCY SERVICES — GENERAL FUND





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.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Helicopter Fees	481,826	337,159	324,720	330,060
General Fund	476,665	345,508	289,541	190,298
	958,491	**682,667**	**614,261**	**520,358**
Expenses				
Personnel	280,567	305,026	300,361	210,869
Operating	377,535	371,385	313,900	309,489
Capital	300,389	6,256	0	0
	958,491	**682,667**	**614,261**	**520,358**

Personnel Summary -Positions	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Chief Pilot	1.00	1.00	1.00	1.00
Helicopter Pilot-Eliminated	1.00	1.00	1.00	0.00
Flight Operations Chief	1.00	1.00	1.00	1.00
Total Positions	**3.00**	**3.00**	**3.00**	**2.00**

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 are dual certified. Dual certification means that a firefighter is not only qualified to fight a fire, but is also qualified to treat medical patients on an Advanced Life Support ambulance.

This division has a total of 79 employees which includes paramedic support for Flight Operations. The Fire/Rescue Division staffs 2 stations with fire and EMS, 1 station with fire, 1 station with fire or EMS, 2 Palm Coast stations with County EMS and 1 Flagler Beach station with County EMS. Fire Rescue also manages 4 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, and Florida Fire Chief's Association.

Fire/Rescue Fleet

- 9 Fire Engines
- 10 Medical Transport Units
- 6 Woods Trucks
- 6 Attack Trucks
- 3 Water Tenders
- 10 Specialty and Staff Vehicles

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.
- 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.
- Continue with public medical classes such as CPR and first aid, as Fire Rescue is a recognized American Heart Association training facility.
- 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.

FIRE/RESCUE-EMERGENCY SERVICES — GENERAL FUND

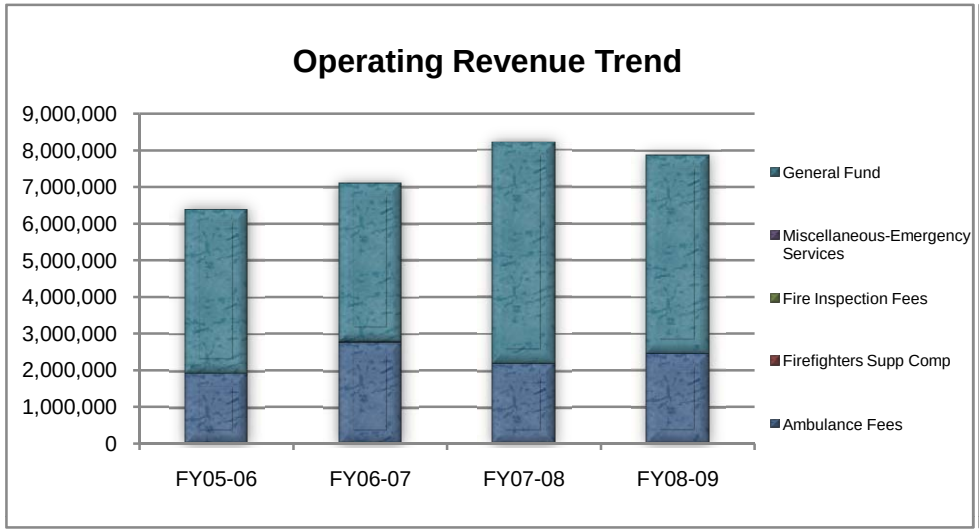
Fund 001 Dept 3815	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
342.60-00	Ambulance Fees	1,922,756	2,771,622	2,190,738	2,421,481	230,743	
335.23-00	Firefighters Supp Comp	10,766	11,587	7,500	16,920	9,420	
349.02-00	DRI/CDD Fees	0	0	0	7,200	7,200	
349.06-00	Fire Inspection Review	0	0	0	4,380	4,380	
342.20-00	Fire Inspection Fees	0	0	0	1,250	1,250	
342.20-01	Annual Fire Inspection	0	0	0	2,500	2,500	
369.90-08	Miscellaneous-Emergency Services	0	0	0	3,000	3,000	
	General Fund	6,357,282	4,416,793	5,993,131	5,714,927	(278,204)	
	TOTAL REVENUES	**8,290,804**	**7,200,002**	**8,191,369**	**8,171,658**	**(19,711)**	
	Expenses						
522.10-12	Regular Salaries	1,845,225	2,320,274	2,510,418	2,529,215	18,797	Elimination of Staff Assistant IV position
522.10-14	Sick & Relief/Holiday Overtime	1,406,352	1,578,019	647,856	659,884	12,028	Prior years actuals do not have scheduled ot broken out
522.10-28	Scheduled Overtime	0	0	1,239,119	1,264,116	24,997	weekly scheduled ot (40 hours +)
522.10-26	Firefighters Supplemental	8,973	11,087	16,920	16,920	0	
522.xx-xx	Employee Benefits	2,070,499	2,097,228	2,509,003	2,250,278	(258,725)	
	Total Personnel Expenses	**5,331,049**	**6,006,608**	**6,923,316**	**6,720,413**	**(202,903)**	
522-31-10	Professional Services	4,895	4,652	6,595	7,795	1,200	
522-34-10	Other Contracted Services	15,457	33,260	15,097	13,545	(1,552)	
522-34-10	Medical Transport Billing Contract	117,375	115,288	116,800	116,800	0	
522-34-20	Governmental Services	14,403	0	15,000	0	(15,000)	Public Works-fire control, mop-up services eliminated
522-xx-xx	Travel/Training	49,430	29,867	66,940	35,300	(31,640)	Reduction in training with elimination of night flights
41-10,41-20	Communications	36,788	31,316	33,996	30,938	(3,058)	
522-41-30	Postage Expense	1,056	873	1,575	500	(1,075)	
522-43-10	Utilities Expense	45,479	35,246	36,943	50,621	13,678	FPL rate increase
522-44-10	Rentals & Leases	1,912	2,308	2,257	3,010	753	
522-45-10	General Liability Insurance	0	0	0	7,147	7,147	
522-45-20	Vehicle Insurance	38,653	55,425	49,849	38,585	(11,264)	Rate reduction
522-46-10	Bldg/Equip Repairs	7,251	11,587	8,600	8,600	0	
522-46-20	Vehicle Repair	156,947	160,150	172,038	172,038	0	
522-46-30	Maintenance Agreements	16,722	42,747	40,932	35,367	(5,565)	
522-46-40	Small Tools & Equipment	107,074	56,228	53,266	52,656	(610)	
522-47-10	Printing & Binding	1,050	747	4,050	2,000	(2,050)	
522-48-10	Promotional Activities	4,115	4,276	4,000	2,500	(1,500)	
49-10, 49-18	Other Current Chgs/Bank Analysis Fee	1,010	9,037	7,508	7,508	0	Bank Analysis Fee's account created in FY08
522-49-13	Service Awards/Recognition	0	0	1,000	0	(1,000)	
522-49-15	Advertising	174	20	624	624	0	
522-51-10	Office Supplies	5,732	6,423	5,500	5,300	(200)	
522-51-11	Office Equip Under $1,000	2,812	1,771	1,442	1,442	0	
522-51-20	Data Processing Supplies	667	806	566	566	0	

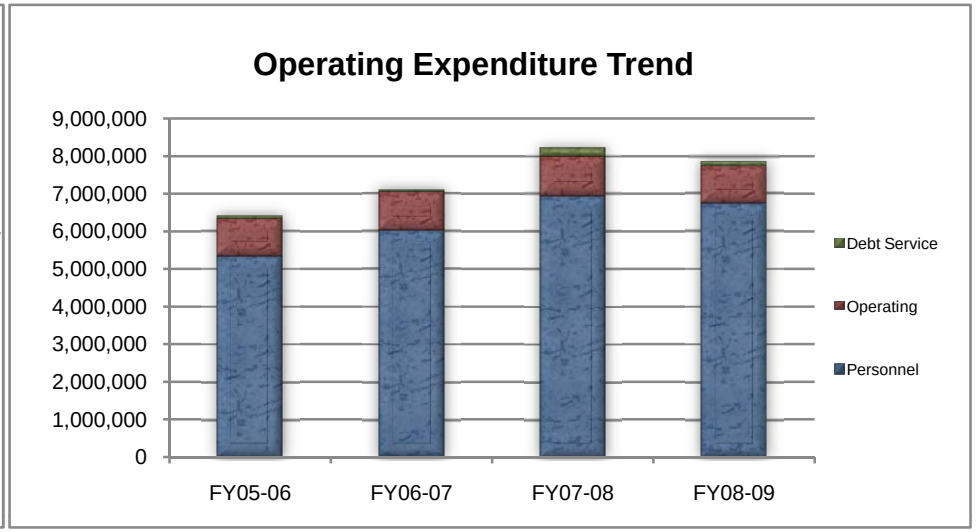
FIRE/RESCUE-EMERGENCY SERVICES — GENERAL FUND

Fund 001 Dept 3815	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
522-52-10	Gas, Oil & Lubricants	123,861	132,125	117,448	130,975	13,527	Increase in fuel costs
522-52-12	Other Operating Expenses	22,948	29,346	33,897	21,062	(12,835)	
522-52-20	Clothing & Wearing Apparel	110,971	81,051	84,977	60,633	(24,344)	Reduction in Bunker Gear replacement
522-52-30	Data Processing Software	23	14,652	2,519	300	(2,219)	
522-52-40	Ambulance Drugs	96,435	150,840	175,000	187,500	12,500	
522-54-10	Publications/Memberships	8,865	6,189	3,012	1,900	(1,112)	
	Total Operating Expenses	**992,105**	**1,016,230**	**1,061,431**	**995,212**	**(66,219)**	
522-64-10	Equipment	1,897,922	107,437	0	320,000	320,000	Capital Equipment Plan/Capital Technology
	Total Capital Expenses	**1,897,922**	**107,437**	**0**	**320,000**	**320,000**	
522-71-30	Principal on Loan for Equipment	63,911	65,968	153,478	87,560	(65,918)	Purchase 4 ambulances & 2 pumpers
522-72-30	Interest on Loan	5,817	3,759	53,144	48,473	(4,671)	Maturity date 10/01/2020
	Total Debt Service Expenses	**69,728**	**69,727**	**206,622**	**136,033**	**(70,589)**	
	TOTAL EXPENSES	**8,290,804**	**7,200,002**	**8,191,369**	**8,171,658**	**(19,711)**	

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary -Positions					
Medical Director	1.00	1.00	1.00	1.00	
Fire Rescue Division Chief	1.00	1.00	1.00	1.00	
Fire Rescue Operations Chief	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	48.00	53.00	53.00	53.00	
Staff Assistant IV	1.00	1.00	1.00	0.00	Position Eliminated
Chief Fire Prevention Inspector	0.00	1.00	1.00	1.00	
Total Positions	**74.00**	**80.00**	**80.00**	**79.00**	

FIRE/RESCUE-EMERGENCY SERVICES — GENERAL FUND





NOTE FOR GRAPH

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

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

CAPITAL EQUIPMENT PLAN:

2 Ambulances-Replacement	290,000
1 All Terrain Vehicle-Replacement	12,000
	302,000
12 Replacement Laptop Computers	18,000
	320,000

SUMMARY	**ACTUAL FY05-06**	**ACTUAL FY06-07**	**BUDGETED FY07-08**	**APPROVED FY08-09**
Revenues				
Ambulance Fees	1,922,756	2,771,622	2,190,738	2,421,481
Firefighters Supp Comp	10,766	11,587	7,500	16,920
Fire Inspection Fees	0	0	0	15,330
Miscellaneous-Emergency Services	0	0	0	3,000
General Fund	6,357,282	4,416,793	5,993,131	5,714,927
	8,290,804	**7,200,002**	**8,191,369**	**8,171,658**
Expenses				
Personnel	5,331,049	6,006,608	6,923,316	6,720,413
Operating	992,105	1,016,230	1,061,431	995,212
Capital	1,897,922	107,437	0	320,000
Debt Service	69,728	69,727	206,622	136,033
	8,290,804	**7,200,002**	**8,191,369**	**8,171,658**

GRANTS-EMERGENCY SERVICES — GENERAL FUND

HAZ MAT UPDATE 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 Isocynate 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. This grant is approximately $3,000.00 and the source of this funding is provided by fees charged to chemical companies by the federal government.

Fund 001 Dept 8026	DESCRIPTION Haz Mat Update Grant	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.24-01	Hazardous Materials Update	0	1,990	2,337	2,352	15	
	TOTAL REVENUES	**0**	**1,990**	**2,337**	**2,352**	**15**	
	Expenses						
525.46-40	Small Tools & Equipment	0	0	2,337	0	(2,337)	
525.48-10	Promotional Activities	0	33	0	0	0	
525.52-12	Other Operating Expenses	0	0	0	2,352	2,352	
525.52-20	Clothing & Wearing Apparel	0	1,924	0	0	0	
	TOTAL EXPENSES	**0**	**1,957**	**2,337**	**2,352**	**15**	

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. 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. Normally, Flagler County received approximately $25,000.00 every year. The funding received from this grant is used for the purchase of equipment, training, education, and safety.

Fund 001 Dept 8079	DESCRIPTION EMS Grant	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.22-00	EMS C9818 & Following Years	17,804	21,268	0	0	0	
	TOTAL REVENUES	**17,804**	**21,268**	**0**	**0**	**0**	
	Expenses						
526.46-40	Small Tools & Equipment	0	1,986	0	0	0	
526.52-40	Ambulance Drugs	17,804	0	0	0	0	
526.64-10	Equipment	0	19,282	0	0	0	
	Total Operating Expenses	**17,804**	**21,268**	**0**	**0**	**0**	
	TOTAL EXPENSES	**17,804**	**21,268**	**0**	**0**	**0**	

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. The annual amount of this grant is approximately $20,000. 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 Homeland Security Grant	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
331.20-01	State Homeland Security	19,570	53,479	7,000	0	(7,000)	
	TOTAL REVENUES	**19,570**	**53,479**	**7,000**	**0**	**(7,000)**	
	Expenses						
525.10-12	Regular Salaries	0	12,961	0	0	0	
525.10-21	Employee Benefits	0	6,126	0	0	0	
	Total Personnel Expenses	**0**	**19,087**	**0**	**0**	**0**	
525.34-10	Other Contracted Services	0	20,000	7,000	0	(7,000)	
525.46-40	Small Tools & Equipment	0	2,807	0	0	0	
525.51-10	Office Supplies	582	0	0	0	0	
525.51-11	Office Equipment	0	672	0	0	0	
525.52-12	Other Operating Expenses	0	125	0	0	0	
525.52-30	Data Processing Software	0	8,688	0	0	0	
525.54-21	Employee Education/Training	18,988	0	0	0	0	
525.64-10	Equipment	0	2,051	0	0	0	
	Total Operating Expenses	**19,570**	**34,343**	**7,000**	**0**	**(7,000)**	
	TOTAL EXPENSES	**19,570**	**53,430**	**7,000**	**0**	**(7,000)**	

CERT GRANT

The Community Emergency Response Team program grant is awarded to Flagler County by the Florida Department of Coummunity Affairs to enhance and expand the existing Community Emergency Response Team program through training and equipment.

Fund 001 Dept 8606	DESCRIPTION CERT Grant	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
331.20-03	Fed Homeland Security-CERT	0	0	0	9,000	9,000	
	TOTAL REVENUES	**0**	**0**	**0**	**9,000**	**9,000**	
	Expenses						
525.34-10	Other Contracted Services	0	0	0	3,000	3,000	
525.46-40	Small Tools & Equipment	0	0	0	5,700	5,700	
525.47-10	Printing & Binding	0	0	0	115	115	
525.51-10	Office Supplies	0	0	0	185	185	
	TOTAL EXPENSES	**0**	**0**	**0**	**9,000**	**9,000**	

NON DEPARTMENTAL SUMMARY

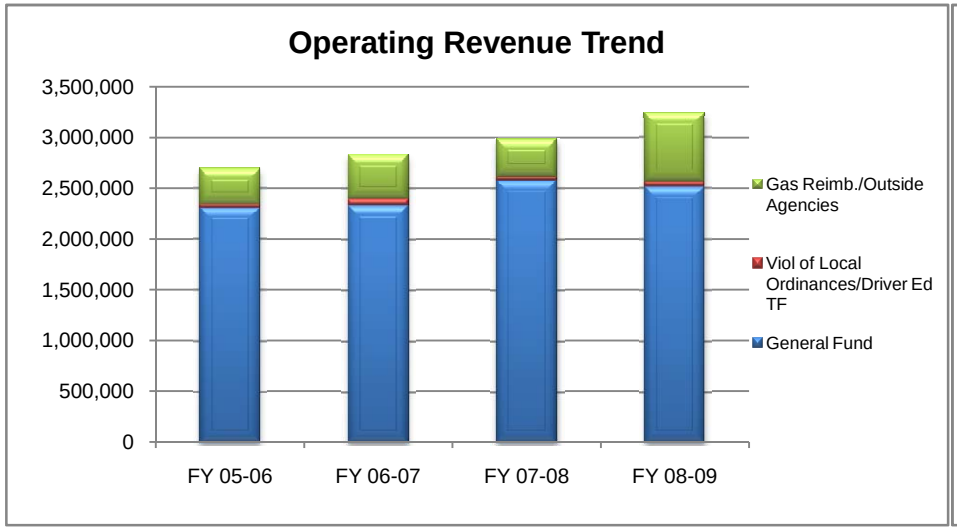
GENERAL FUND

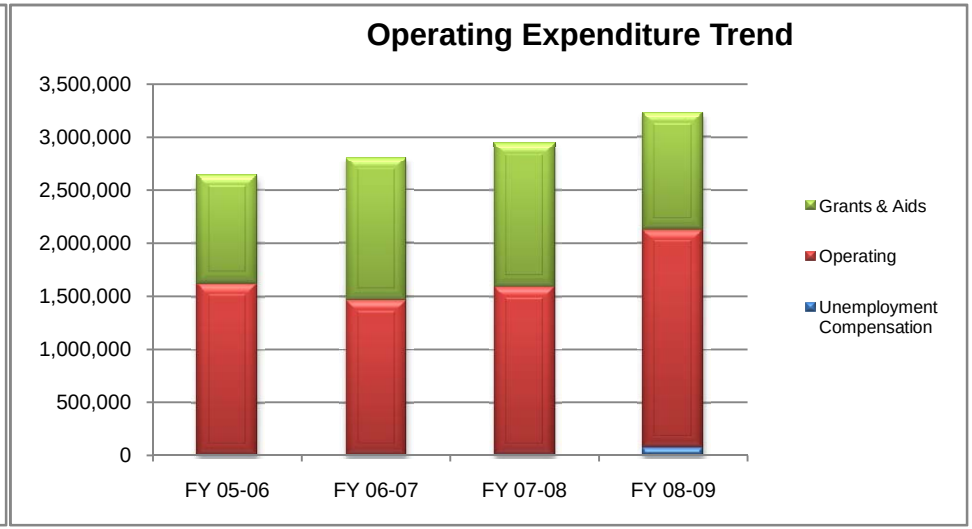
DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
General Fund	6,151,192	8,855,166	6,266,299	3,950,447	(2,315,852)
Violation of Local Ordinances/Driver Ed TF	36,274	64,290	44,240	51,945	7,705
Gas Reimbursement-Outside Agencies	351,551	435,908	360,000	676,250	316,250
Ad Valorem Taxes	244,447	713,058	751,158	861,574	110,416
Cash Carry Forward	0	0	5,796,717	7,698,334	1,901,617
Interfund Transfer	0	0	0	1,000,000	1,000,000
Value Adjustment Board Filing Fees	6,330	5,715	2,700	2,700	0
Total Revenues	**6,789,794**	**10,074,137**	**13,221,114**	**14,241,250**	**1,020,136**
Expenses					
Pooled Expenditures	2,689,850	2,827,559	2,981,708	3,238,674	256,966
Interfund Transfers	2,714,819	4,379,380	1,566,921	405,100	(1,161,821)
Tax Increment Financing	244,447	713,058	751,158	861,574	110,416
General Fund-Minor Capital Projects	547,662	1,359,106	884,500	136,718	(747,782)
Medical Examiner	155,334	169,228	179,162	203,700	24,538
Reserves	0	0	5,796,717	8,698,334	2,901,617
Value Adjustment Board	3,697	3,120	6,899	10,999	4,100
Property Insurance	431,352	619,141	1,054,049	686,151	(367,898)
Hist Res & Corridor Dev*	0	950	1,000	0	(1,000)
Total Expenses	**6,787,161**	**10,071,542**	**13,221,114**	**14,241,250**	**1,020,136**
Revenues vs. Expenses	**2,633**	**2,595**	**0**	**0**	**0**

*Historical Res & Corridor Development is included for historical purposes only. No detail page is included.

Fund 001 Dept 4900/4910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	2,302,025	2,327,361	2,577,468	2,510,479	(66,989)	
354.11-00	Viol of Local Ordinances/Driver Ed TF	36,274	64,290	44,240	51,945	7,705	
341.21-00	Gas Reimbursement-Outside Agencies	351,551	435,908	360,000	676,250	316,250	Increase due to large price increases
	TOTAL REVENUES	**2,689,850**	**2,827,559**	**2,981,708**	**3,238,674**	**256,966**	
	Expenses						
519.10-25	Unemployment Compensation Expense	8,660	4,530	8,660	79,750	71,090	Increase to cover employees laid off in FY08
	Total Personnel Expenses	**8,660**	**4,530**	**8,660**	**79,750**	**71,090**	
511.34-10	Other Contracted Services	2,338	0	5,400	3,000	(2,400)	Municipal Code Codification
513.31-10	Professional Services	3,400	5,000	40,000	5,000	(35,000)	GASB45 Review complete in FY08
513.32-90	Annual Audit Service	91,500	147,165	144,000	144,000	0	
513.47-10	Printing & Binding	2,703	2,631	3,000	3,000	0	Printing of Annual Financial Report
519.31-10	Professional Services	158,821	163,839	75,000	103,500	28,500	Eng & Architectural Svcs Internal Audit Fees-GSB
519.34-10	Fire Hydrant Maintenance	43,060	101,501	144,150	43,790	(100,360)	GSB Security & Lobbyist Services moved to other div.
519-34-10	Courthouse Security	0	0	0	103,237	103,237	Courthouse Security-Flagler Co Sheriff
519.34-11	Computer Programming - H.T.E.	0	0	2,000	2,000	0	
519.34-90	Taxes & Assessments	3,926	10,998	4,000	16,750	12,750	Application for tax deeds/tax certificates
41-10,41-20	Communications	25,685	33,771	36,920	23,008	(13,912)	T-1 Lines eliminated
519.43-10	Utilities Expense	181,461	305,322	597,000	803,328	206,328	Largest costs for Judicial Bldg & Energy Plant
519.44-10	Rentals & Leases	294,929	121,765	54,000	0	(54,000)	Lease expired-temp. office at the Sunshine Complex
519.46-10	Building/Equipment Repairs	70	175	0	0	0	
519.46-20	Vehicle Repair	0	279	0	0	0	
519.46-30	Maintenance Agreements	165,070	0	0	0	0	
519.47-10	Printing & Binding	0	588	0	0	0	
519.49-10	Other Current Charges	0	120	12,000	12,000	0	Bank Analysis Fees-billed by Clerk's Office(1st Year)
519.49-12	Employee Educational Reimbursement	34,864	46,090	30,000	30,000	0	
519.49-15	Advertising	18	189	0	0	0	
519-49-91	Write Offs/Shortages	174,865	0	0	0	0	
5110, 5111	Office Supplies & Equipment	148	0	0	0	0	
519.51-20	Data Processing Supplies	1,044	0	0	0	0	
519.52-10	Gas, Oil & Lubricants	351,551	435,908	360,000	656,250	296,250	Fuel purchases-outside agencies-offset by revenue
519.52-12	Other Operating Expenses	85	0	0	0	0	
519.52-30	Data Processing Software	310	3,200	0	0	0	
519.54-10	Publications/Memberships	497	0	0	0	0	
519.54-21	Employee Education/Training	14,958	7,809	0	0	0	
519.54-30	Membership in NEFRPC	26,480	32,233	36,521	38,363	1,842	
521.46-10	Building/Equipment Repairs	290	325	1,800	1,800	0	FHP-Radar Gun repairs
522.34-13	Haw Creek Preserve Service	0	0	2,700	2,700	0	Control Burn services provided by DOF-mandated
523.31-63	Medical Services-Prisoner	24,572	30,505	30,000	46,000	16,000	Sheriff Jail
574.34-10	Other Contracted Services-Fireworks	3,500	0	0	0	0	
	Total Operating Expenses	**1,606,145**	**1,449,413**	**1,578,491**	**2,037,726**	**459,235**	

Fund 001 Dept 4900/4910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
519.31-10	Investment Services	1,718	8,622	4,128	5,700	1,572	Investment advisory svcs-charged fr. Clerk's Office
	Total Investments	**1,718**	**8,622**	**4,128**	**5,700**	**1,572**	
519.64-10	Equipment -Server	12,543	0	0	0	0	
	Total Capital Expenses	**12,543**	**0**	**0**	**0**	**0**	
517.72-30	Tax Anticipation Interest	18,011	22,310	32,000	0	(32,000)	Prior years tax anticipation note.
517.73-10	Other Debt Service Costs	14,500	0	14,500	13,000	(1,500)	Fees on tax anticipation note
	Total Debt Service Expenses	**32,511**	**22,310**	**46,500**	**13,000**	**(33,500)**	
519.81-21	Flagler Beach	25,000	0	0	0	0	
519.81-32	City of Palm Coast	0	0	0	50,000	50,000	Coquina Coast Ph I Contribution
522.81-15	Division of Forestry	8,036	8,036	7,959	18,473	10,514	
537.81-12	Soil & Water Conservation	1,224	1,440	2,415	2,415	0	
559.82-52	Enterprise Flagler	129,999	155,000	177,500	0	(177,500)	Moved to Economic Development Division
562.81-10	Aid to Health Department	300,000	300,000	300,000	250,000	(50,000)	Reduced by $50,000
562.82-39	Humane Society Building	9,120	8,358	8,358	0	(8,358)	
562.83-60	Humane Society-Sterilization	18,175	20,475	24,000	24,000	0	
562.34-40	Humane Society-Shelter	108,750	130,560	0	0	0	
562.34-41	Humane Society Rabies Testing	1,100	1,045	2,200	0	(2,200)	
562.83-79	Flagler Humane Society	0	0	179,712	131,340	(48,372)	
564.82-02	Jewish Federation Volusia/Flagler	0	2,000	0	0	0	
572.81-13	Aid to Flagler Beach-Lifeguard	50,000	96,942	80,000	80,000	0	
573.82-29	Aid to Council For Arts	0	0	0	5,063	5,063	Restricted Funds rcvd. from Fla Arts License plates
590.81-01	Aid/Contribution-School Board	44,240	27,810	44,240	68,131	23,891	Driver's Education Trust -includes prior yr. carry over
689.81-03	Juvenile Justice - Detention	332,629	591,018	517,545	473,076	(44,469)	As per Dept of Juvenille Justice letter dated 6/3/08
	Total Agency Funding	**1,028,273**	**1,342,684**	**1,343,929**	**1,102,498**	**(241,431)**	
	TOTAL EXPENSES	**2,689,850**	**2,827,559**	**2,981,708**	**3,238,674**	**256,966**	





NOTE FOR GRAPH

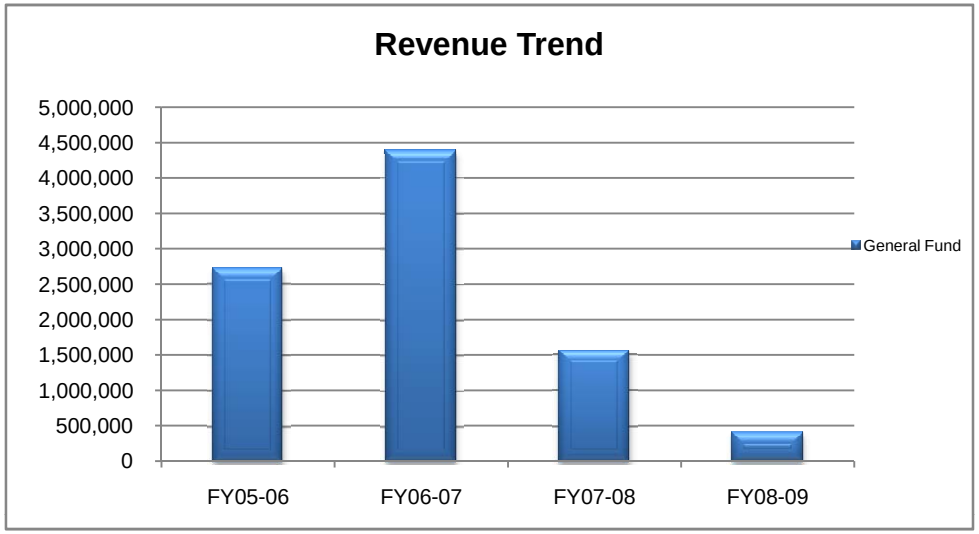
General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes. Gas reimbursement revenue is received from various governmental agencies utililizing Flagler County's fuel farm for the purchase of gas.

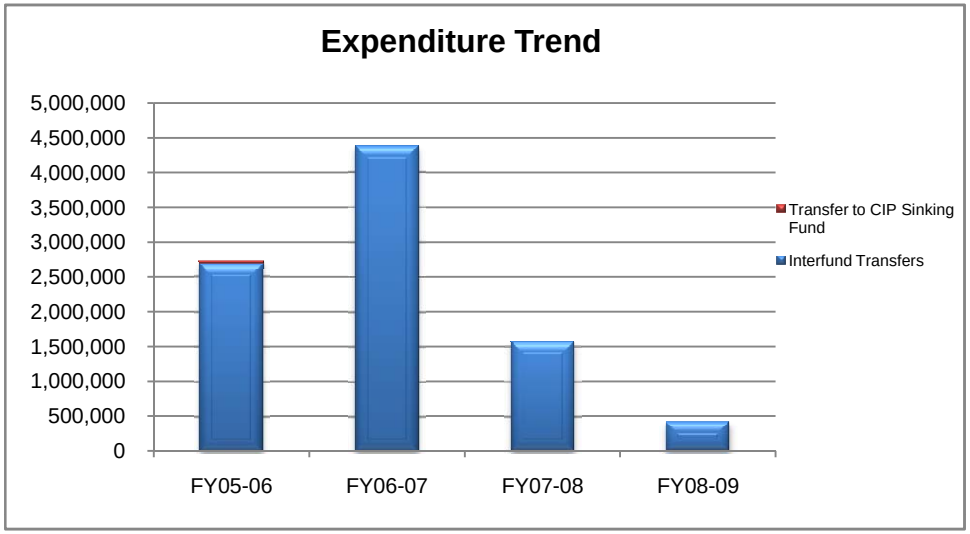
SUMMARY	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09
Revenues				
General Fund	2,302,025	2,327,361	2,577,468	2,510,479
Viol of Local Ordinances/Driver Ed TF	36,274	64,290	44,240	51,945
Gas Reimb./Outside Agencies	351,551	435,908	360,000	676,250
	2,689,850	**2,827,559**	**2,981,708**	**3,238,674**
Expenses				
Unemployment Compensation	8,660	4,530	8,660	79,750
Operating	1,607,863	1,458,035	1,582,619	2,043,426
Capital	12,543	0	0	0
Debt Service	32,511	22,310	46,500	13,000
Grants & Aids	1,028,273	1,342,684	1,343,929	1,102,498
	2,689,850	**2,827,559**	**2,981,708**	**3,238,674**

INTERFUND TRANSFERS — GENERAL FUND

Fund 001 Dept 4600	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	2,714,819	4,379,380	1,566,921	405,100	(1,161,821)	
	TOTAL REVENUES	**2,714,819**	**4,379,380**	**1,566,921**	**405,100**	**(1,161,821)**	
	Expenses						
581.91-10	Interfund Transfer	2,589,591	4,296,910	0	0	0	
581.91-10	Subsidy for Teen Court Program	62,276	10,598	3,248	12,600	9,352	
581.91-10	Subsidy for Legal Aid Fund	27,798	71,872	21,014	0	(21,014)	
581.91-10	Government Services Building	0	0	511,599	0	(511,599)	
581.91-10	Debt Service-Govt Services Complex	0	0	1,031,060	0	(1,031,060)	
581.91-10	Grant Match-Bull Creek-Capital Projects	0	0	0	42,500	42,500	Florida Boater Improvement Program (Fish & Wildlife)
581.91-10	Styles Creek Bridge Repair-Princess Place	0	0	0	300,000	300,000	See Capital Project Section 7 for details
581.91-10	Advancement of River to Sea Caretakers	0	0	0	50,000	50,000	To be paid back by Town of Marineland FY10
581.91-12	Transfer to CIP Sinking Fund	35,154	0	0	0	0	
	TOTAL EXPENSES	**2,714,819**	**4,379,380**	**1,566,921**	**405,100**	**(1,161,821)**	

INTERFUND TRANSFERS — GENERAL FUND





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

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	2,714,819	4,379,380	1,566,921	405,100
	2,714,819	**4,379,380**	**1,566,921**	**405,100**
Expenses				
Interfund Transfers	2,679,665	4,379,380	1,566,921	405,100
Transfer to CIP Sinking Fund	35,154	0	0	0
	2,714,819	**4,379,380**	**1,566,921**	**405,100**

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	$86,384,942	$82,342,884	$0
Flagler Beach	2002	$24,154,210	$70,081,673	$187,448
Palm Coast	2004	$40,091,077	$189,312,848	$ 609,032
Marineland	2000	$5,213,466	$ 21,162,503	$65,094

TAX INCREMENT FINANCING — GENERAL FUND

Fund 001 Dept 4901	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
311-10-00	Ad Valorem Taxes	244,447	713,058	751,158	861,574	110,416	CRA value x millage rate
	TOTAL REVENUES	**244,447**	**713,058**	**751,158**	**861,574**	**110,416**	
	Expenses						
519.81-31	City of Flagler Beach CRA	117,429	357,641	248,646	187,448	(61,198)	
519.81-32	City of Palm Coast CRA	88,457	299,163	441,897	609,032	167,135	
519.81-26	Town of Marineland CRA	38,561	56,254	60,615	65,094	4,479	
	TOTAL CRA EXPENSES	**244,447**	**713,058**	**751,158**	**861,574**	**110,416**	

1. Flagler Beach Community Redevelopment Agency-Created May 9, 2002

Description	Amount
Current Year (2008) Estimated Taxable Value	$ 70,081,673
Base Year (2001) Taxable Value	24,154,210
Tax Increment Value	$ 45,927,463
	x 95%
CRA Taxable Value Subject to Increment Payment	$ 43,631,090
Multiplied by Proposed Fiscal Year 2009 County Millage Rate	4.2962 Mills
Estimated Fiscal Year 2009 TIF Payment	$ 187,448

Note: The Bunnell Community Redevelopment Agency was created in 2007-2008. It lost valuation this fiscal year and has no incremental value, therefore, no TIF payment is due.

Note: The Beverly Beach CRA was dissolved in FY 2006-2007.

2. State Road 100 Corridor Community Redevelopment Agency (Palm Coast) Created November 28, 2000

Description	Amount
Current Year (2008) Estimated Taxable Value	$ 189,312,848
Base Year (2003) Taxable Value	40,091,077
Tax Increment Value	$ 149,221,771
	x 95%
CRA Taxable Value Subject to Increment Payment	$ 141,760,682
Multiplied by Proposed Fiscal Year 2009 County Millage Rate	4.2962 Mills
Estimated Fiscal Year 2009 TIF Payment	$ 609,032

3. Town of Marineland Community Redevelopment Agency-Created November 28, 2000

Description	Amount
Current Year (2008) Estimated Taxable Value	$ 21,162,503
Base Year (2001) Taxable Value	5,213,466
Tax Increment Value	$ 15,949,037
	x 95%
CRA Taxable Value Subject to Increment Payment	$ 15,151,585
Multiplied by Proposed Fiscal Year 2009 County Millage Rate	4.2962 Mills
Estimated Fiscal Year 2009 TIF Payment	$ 65,094

Fiscal Year 2008-2009 Goals
Capital Projects

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Complete the replacement of two CR 305 bridges by December 2009, on time and within budget.
- Complete the current jail addition by January 2009.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Develop a plan outlining alternatives and recommendations for the future use of the Old Courthouse by September 2008.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.
- As part of this fiscal year’s budget process, evaluate the potential of including the remaining capital improvements at the Fairgrounds/Civic Arena.
- Complete Phase I of the Matanzas Woods interchange justification report in FY 09/10 or sooner.

CAPITAL IMPROVEMENTS-GENERAL FUND

GENERAL FUND

Fund 001 Dept 6000/6010	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	547,662	1,359,106	884,500	136,718	(747,782)	
	TOTAL REVENUES	**547,662**	**1,359,106**	**884,500**	**136,718**	**(747,782)**	
	Expenses						
	Sheriff' Jail Expansion	2,406	59,594	700,000	49,160	(650,840)	
	Courthouse Rehabilitation Study	0	0	50,000	0	(50,000)	
	Various Capital Projects	521,561	1,147,717	0	0	0	
	Relocation FFA to FCRA	6,186	17,640	60,000	55,459	(4,541)	
	Hammock Expand Restroom	17,509	0	0	0	0	
	River to Sea Drainage	0	15,638	0	0	0	
	Roberts Rd Tortoise Relocation	0	18,138	0	0	0	
	Airport Tortoise Relocation	0	3,906	0	0	0	
	Old Dixie Restroom	0	25	0	0	0	
	Carver Gym Replace Floor	0	80,715	0	0	0	
	Styles Creek Bridge Repair	0	0	33,000	0	(33,000)	
	Island House Bridge Repair	0	0	21,500	32,099	10,599	
	AIA Corridor Grants staff time	0	0	20,000	0	(20,000)	
	Other Contracted Services	0	13,940	0	0	0	
	Building Equipment Repairs	0	1,793	0	0	0	
	TOTAL EXPENSES	**547,662**	**1,359,106**	**884,500**	**136,718**	**(747,782)**	

MEDICAL EXAMINER — GENERAL FUND

Fund 001 Dept 2900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	155,334	169,228	179,162	203,700	24,538	
	TOTAL REVENUES	**155,334**	**169,228**	**179,162**	**203,700**	**24,538**	
	Operating Expenses						
527.31-64	Medical Examiner Expense	138,694	132,938	139,092	161,278	22,186	
527.34-15	Medical Examiner Transport	16,640	18,000	21,780	22,400	620	
	Total Operating Expenses	**155,334**	**150,938**	**160,872**	**183,678**	**22,806**	
527.81-02	Medical Examiner Building	0	18,290	18,290	20,022	1,732	
	Total Grant/Contribution	**0**	**18,290**	**18,290**	**20,022**	**1,732**	
	TOTAL EXPENSES	**155,334**	**169,228**	**179,162**	**203,700**	**24,538**	

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 October 1, 1992, an interlocal agreement 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 45.6%, Putnam County, 33.1% and Flagler County 21.3%.

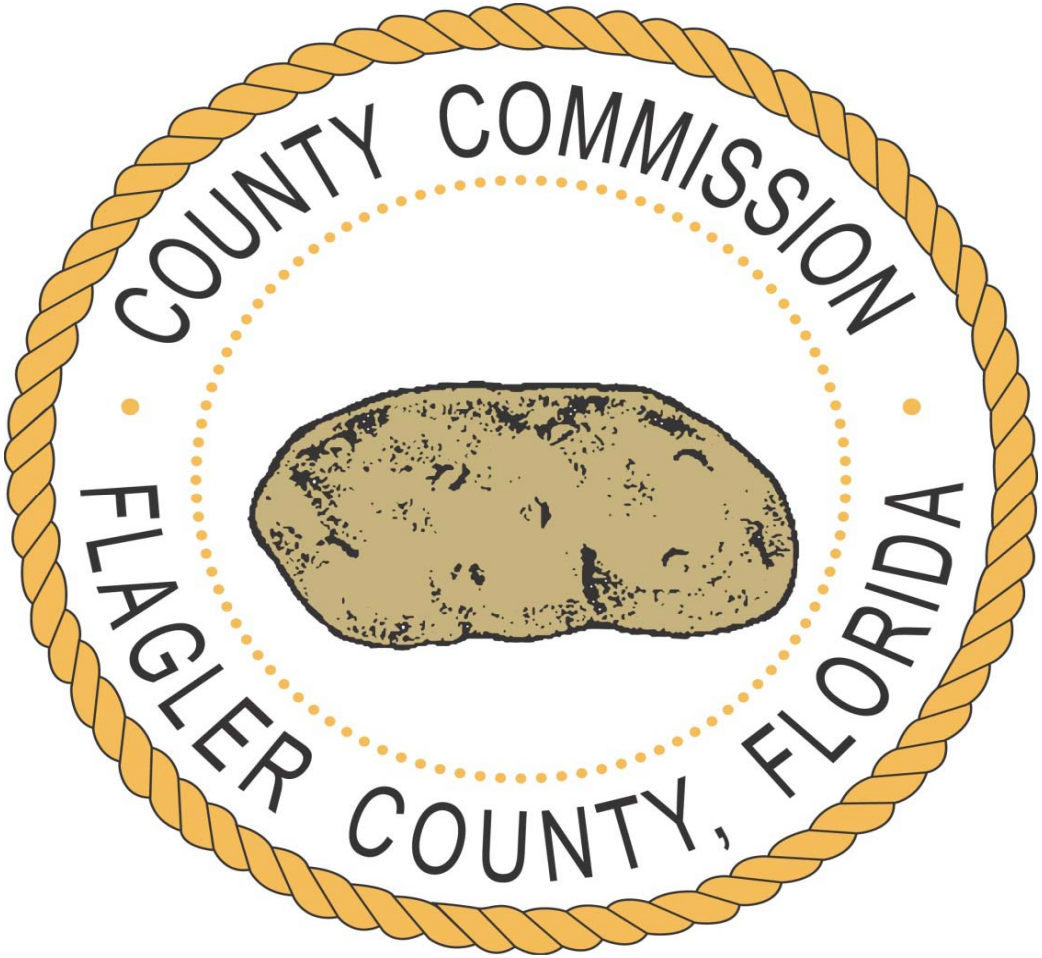
SERVICE OBJECTIVES:

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.

RESERVES **GENERAL FUND**

Fund 001 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
381.00-00	Interfund Transfer	0	0	0	1,000,000	1,000,000	Transfer from Health Insurance Fund
399.00-00	Cash Carry Forward	0	0	5,796,717	7,698,334	1,901,617	
	TOTAL REVENUES	**0**	**0**	**5,796,717**	**8,698,334**	**2,901,617**	
	Expenses						
587.98-10	Reserve for Contingency	0	0	300,000	300,000	0	To be allocated as needed at the Board's discretion
587.98-11	Reserves for Fund Balance Policy	0	0	4,339,113	6,740,000	2,400,887	F.C. Ordinance 2006-24 11/16/06
587.98-11	Anticipated Grant Match Requirements	0	0	10,000	0	(10,000)	
587.98-11	Moody Boat Launch-Dredge Boat Basin	0	0	12,500	0	(12,500)	
587.98-11	Bing's Landing-Dredge Boat Basin	0	0	12,500	0	(12,500)	
587.98-11	Urban & Community Forestry Grant Match	0	0	2,500	0	(2,500)	
587.98-11	Div of Historical Resources-Princess Place	0	0	40,000	0	(40,000)	
587.98-11	Timber Sales	0	0	57,741	0	(57,741)	
587.98-11	Florida Arts License Plates	0	0	5,063	0	(5,063)	
587.98-11	Choose Life License Plates	0	0	3,989	0	(3,989)	
587.98-11	Tortoise Relocation-Developer Contributions	0	0	12,003	0	(12,003)	Moved to the 180 Fund
587.98-13	Encumbrances	0	0	48,000	48,000	0	
587.98-31	Emergency/Disaster Response	0	0	111,549	250,000	138,451	
587.98-41	Personnel Service Reserves	0	0	290,646	310,309	19,663	
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	Bay Drive Park	0	0	1,000	1,000	0	Developer paid SJRWMD permit application fee
587.98-50	Matanzas Shore	0	0	5,709	5,709	0	
587.98-50	Reserve Sheriff Repeater Station	0	0	652	652	0	$35,000 rcvd 2/89
587.98-50	Reserves for Patrol Car	0	0	3,645	3,645	0	$20,000 rcvd 8/95-veh. bought-need dispostion
587.98-50	Equity-Land	0	0	7,038	7,038	0	Maritime Est $3,888, Marineland Bch Subd $3,150
587.98-50	Fire EMS Facility PC Plant	0	0	240,902	240,902	0	PC Plantation $192,102/The Preserve $48,800
587.98-50	Reserve-Fire Service Flagler Polo	0	0	12,320	12,320	0	
587.98-50	Reserve-Drivers Ed Trust	0	0	16,186	0	(16,186)	
587.98-57	Future Costs-Jail Expansion	0	0	0	365,098	365,098	
587.98-58	Reserves for Helicopter Replacement	0	0	225,000	375,000	150,000	
	TOTAL EXPENSES	**0**	**0**	**5,796,717**	**8,698,334**	**2,901,617**	

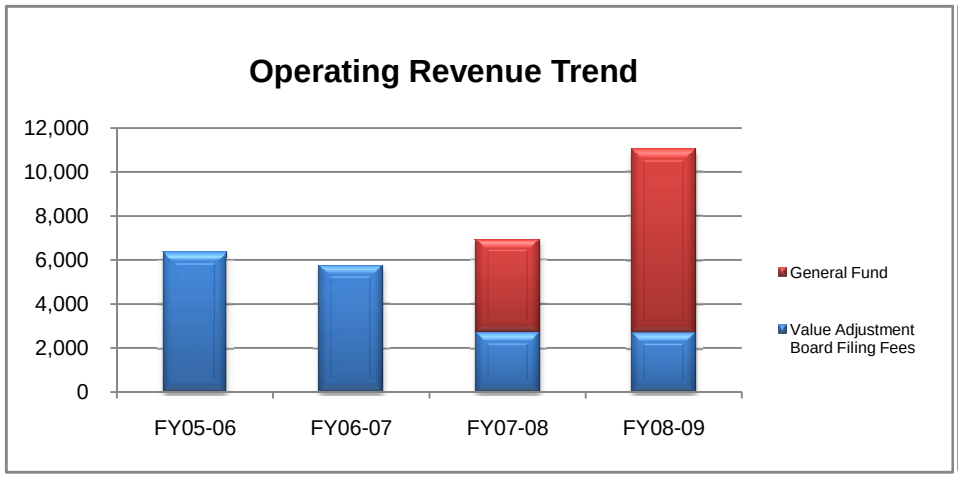


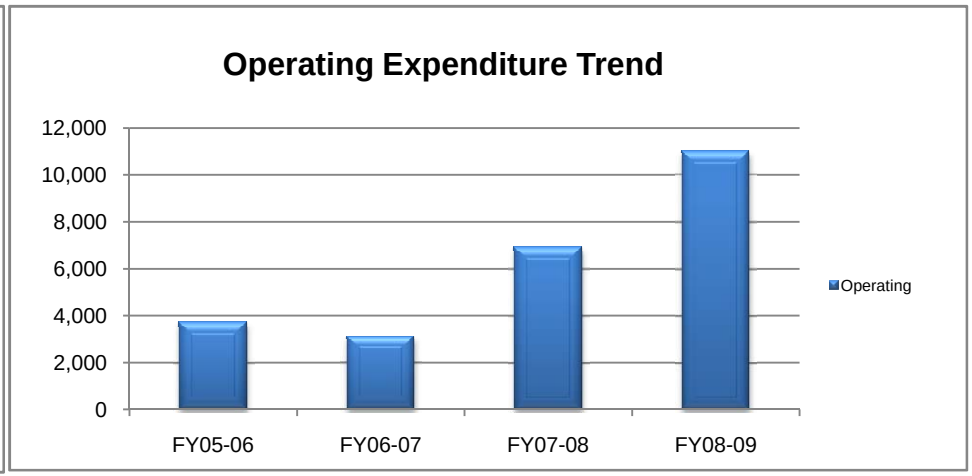
APPROVED BUDGET FY 2008-2009

VALUE ADJUSTMENT BOARD — GENERAL FUND

Fund 001 Dept 0600	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
341.91-00	Value Adjustment Board Filing Fees	6,330	5,715	2,700	2,700	0	
	General Fund	0	0	4,199	8,299	4,100	
	TOTAL REVENUES	**6,330**	**5,715**	**6,899**	**10,999**	**4,100**	
	Expenses						
513.31-10	Professional Services	2,962	3,102	5,900	10,000	4,100	Outside legal council for VAB
513.33-10	Court Reporting Services	0	0	550	550	0	
513.41-30	Postage Expense	51	18	84	84	0	
513.49-10	Other Current Charges	0	0	365	365	0	
513.49-15	Advertising	684	0	0	0	0	
	TOTAL EXPENSES	**3,697**	**3,120**	**6,899**	**10,999**	**4100**	

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 Statues. The Value Adjustment Board ratifies that Real Property/Tangible Personal Property on the assessment roll meets all requirements of the Department of Revenue.

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 $25,000, widows, widowers, blind, disability, elder service connected, veterans preference, total and permanent disability.

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 FY09 budget.

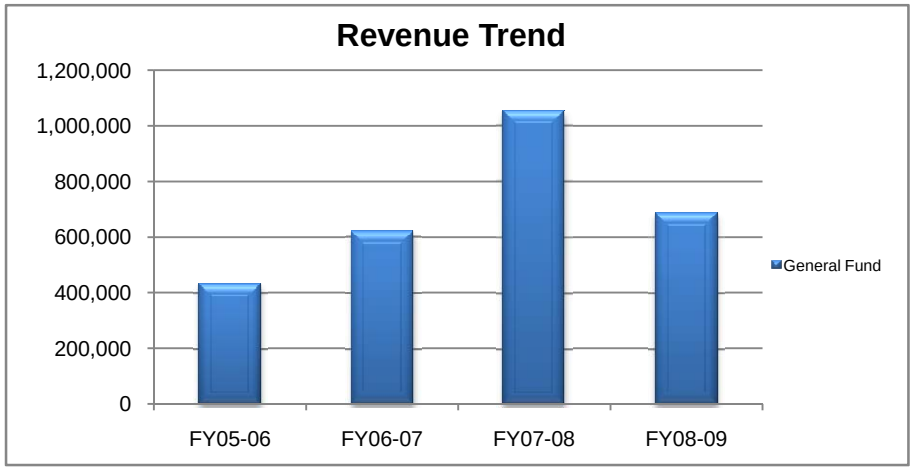
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Value Adjustment Board Filing Fees	6,330	5,715	2,700	2,700
General Fund	0	0	4,199	8,299
	6,330	**5,715**	**6,899**	**10,999**
Expenses				
Operating	3,697	3,120	6,899	10,999
	3,697	**3,120**	**6,899**	**10,999**

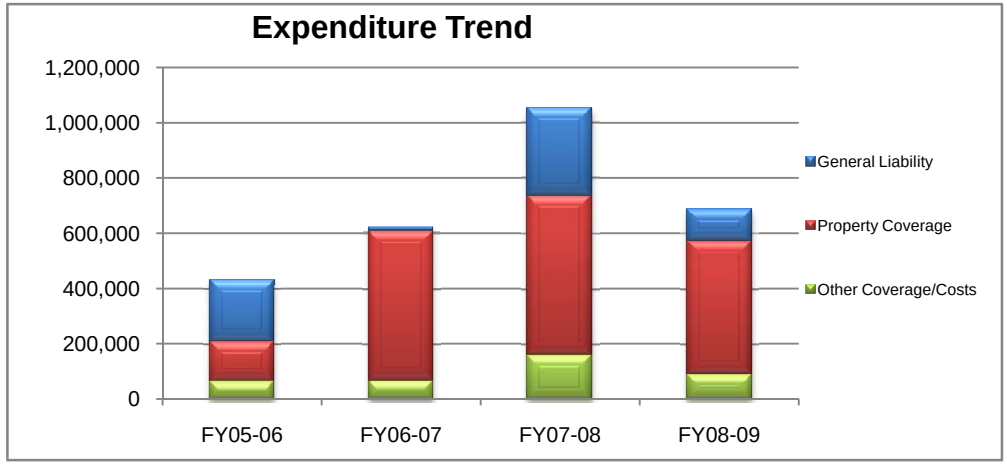
GENERAL LIABILITY/INSURANCE — GENERAL FUND

Fund 001 Dept 7000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	431,352	619,141	1,054,049	686,151	(367,898)	
	TOTAL REVENUES	**431,352**	**619,141**	**1,054,049**	**686,151**	**(367,898)**	
	Expenses						
519.31-10	Professional Services	24,800	45,600	57,400	0	(57,400)	Consultant services transferred to Health Insurance fund.
519.45-10	General Liability Ins	220,910	11,541	316,673	114,673	(202,000)	Transfer to 45-30 account.
519.45-11	Workers Comp Claims Exp	34,013	14,440	60,000	45,000	(15,000)	
519.45-30	Property/Casualty Ins	144,771	537,797	575,003	479,699	(95,304)	
519.45-40	Workers Comp Ins Premium	(9,343)	(33,271)	0	0	0	
519.45-51	Public Officials Liability Insurance	4,523	31,355	32,123	35,101	2,978	
519.45-70	Law Enforcement AD & D	11,678	11,679	12,850	11,678	(1,172)	
	TOTAL EXPENSES	**431,352**	**619,141**	**1,054,049**	**686,151**	**(367,898)**	

The County has liability insurance covering property and inland marine coverage, general liability coverage, public officials liability coverage and automobile coverage. These coverages are renewed annually.

GENERAL LIABILITY/INSURANCE — GENERAL FUND

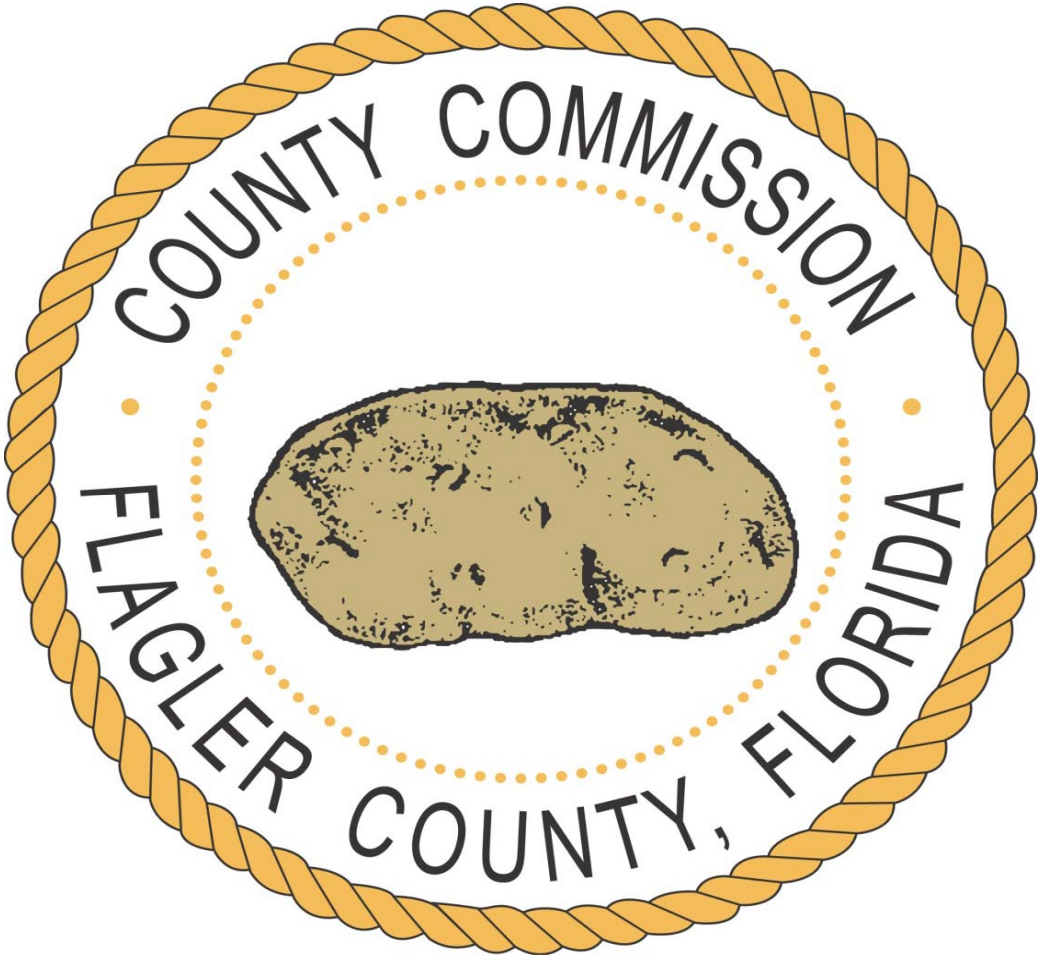




NOTE FOR GRAPH
General Fund are sources not specific to this division. The largest source is ad valorem taxes.

Flagler County is fully insured for Property Liability through (PRIA) Public Risk Insurance Agency, a division of Brown & Brown, Inc. The coverage for all buildings and contents is $115,626,858. 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 and the Clerk of Court.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
General Fund	431,352	619,141	1,054,049	686,151
	431,352	**619,141**	**1,054,049**	**686,151**
Expenses				
General Liability	220,910	11,541	316,673	114,673
Property Coverage	144,771	537,797	575,003	479,699
Other Coverage/Costs	65,671	69,803	162,373	91,779
	431,352	**619,141**	**1,054,049**	**686,151**



APPROVED BUDGET FY 2008-2009

Flagler County Board of County Commissioners
FY 2008-2009

APPROPRIATION SUMMARY-ENTERPRISE AND OTHER OPERATING FUNDS

DEPARTMENT	BUDGET FY 08	BUDGET FY 09	% CHANGE	POSITIONS FY 08	POSITIONS FY 09
Special Revenue Funds:					
Public Works (CTT)	2,847,584	2,659,748	-6.6%	26.00	20.00
Growth Management	1,348,831	1,298,406	-3.7%	16.00	13.50
Engineering	671,520	462,637	-31.1%	8.00	5.00
Building	2,087,558	1,844,514	-11.6%	11.00	8.50
Emergency Communications E-911	793,760	1,243,287	56.6%	2.40	2.60
Total Special Revenue Funds	**7,749,253**	**7,508,592**		**63.40**	**49.60**
Enterprise Funds:					
Airport	4,179,634	8,694,408	108.0%	9.00	8.00
Solid Waste	1,869,081	2,418,989	29.4%	2.50	2.50
Utility	6,809,457	4,216,112	-38.1%	3.50	2.50
Public Transportation *	1,331,671	0	-100.0%	21.00	0.00
Residential Solid Waste Collection	1,579,192	1,864,484	18.1%	0.00	0.00
Total Enterprise Funds	**15,769,035**	**17,193,993**		**36.00**	**13.00**
Internal Service Fund:					
Health Insurance	11,317,450	11,957,531	5.7%	0.00	0.00
Total Internal Service Funds	**11,317,450**	**11,957,531**		**0.00**	**0.00**
Total	**34,835,738**	**36,660,116**		**99.40**	**62.60**

* Public Transportation has been transferred to the General Fund. See Section 3 for details.

Public Works Department

Director: Mr. Benji Cauley
1769 E. Moody Blvd.
Bunnell, Fl 32110
(386) 313-4137

Public Works

The Public Works Department is responsible for the maintenance and operation of the road network, bridges, drainage systems, stormwater management, and traffic sign and signal systems in unincorporated Flagler County.

The Administration Division has direct responsibility for the fiscal and financial affairs of Public Works, including all financial and procurement coordination, contract administration and records management support processes. The Administration division provides a means for the department to fulfill its obligations to the citizens of Flagler County through monitoring and coordinating customer calls, preparing, routing and tracking correspondence and preparing and tracking work requests. This division is also responsible to monitor and evaluate employee recruitment and the handling of internal personnel administration.

The other division of Public Works, Maintenance, is responsible for the repair, maintenance and reconstruction of the County's road network, including 91.47 miles of paved roads, 132.6 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. Public Works Maintenance also provides in-house services to various county departments such as 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.

. Primary Functions

- Maintain County roads to address safety hazards, while conforming with FDOT standards, including installation of guardrails, widening narrow roads, pothole patching, and removal of debris.
- Develop a paving / resurfacing plan for County roads.
- Grade and rebuild dirt roads as well as mow rights-of-way, ditches, canals, and retention areas in all unincorporated areas including the Daytona North Service District and Bimini Gardens.
- Mow and trim 224.07 miles of road rights-of-way (91.47 miles/paved and 132.6 miles/unpaved roads) occurs every eight weeks during the months of April through December.
- Maintain 37 bridge structures in the unincorporated area.
- Maintain the flow characteristics of Flagler County's roadside surface drainage network to prevent nuisance flooding.
- Provide drainage maintenance and aquatic vegetation control to 11 retention ponds, along Colbert Lane, as well as 45.3 miles of drainage ditches and canals throughout Flagler County.
- 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.
- 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.

Fiscal Year 2008-2009 Goals
Public Works

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Complete the construction of the Roberts Road extension in FY 2009 if released by the Board of County Commissioners.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.

ADMINISTRATION-PUBLIC WORKS — SPECIAL REVENUE FUND

Fund 102 Dept 1405	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
312.40-00	Local Option Fuel Tax	387,437	284,859	279,029	280,494	1,465	See page on 4-9 for explanation
	TOTAL REVENUES	**387,437**	**284,859**	**279,029**	**280,494**	**1,465**	
	Expenses						
541.10-12	Regular Salaries	236,478	180,658	178,119	180,896	2,777	
541.10-13	Other Salaries & Wages	0	10,348	0	0	0	
541.10-14	Overtime	136	0	0	0	0	
541.xx-xx	Employee Benefits	124,285	73,243	77,067	73,116	(3,951)	
	Total Personnel Expenses	**360,899**	**264,249**	**255,186**	**254,012**	**(1,174)**	
541.31-10	Professional Services	0	0	45	45	0	
541.40-10	Travel Expenses	25	33	150	75	(75)	
41-10,41-20	Communications	5,112	3,358	3,930	2,604	(1,326)	Remove Nextel service for Administrative Assistant
541.41-30	Postage Expense	114	42	200	150	(50)	
541.43-10	Utilities	0	257	0	0	0	
541.44-10	Rentals & Leases	804	687	724	724	0	
541.45-20	Vehicle Insurance	1,015	1,050	1,251	1,086	(165)	
541.46-10	Building/Equipment Repairs	348		260	150	(110)	
541.46-20	Vehicle Repair	2,511	2,909	4,815	9,448	4,633	
541.46-30	Maintenance Agreements	2,102	180	0	0	0	
541.46-40	Small Tools & Equipment	186	198	697	400	(297)	
541.47-10	Printing & Binding	0	0	100	100	0	
541.49-13	Service Awards/Recognition	0	31	0	0	0	
541.49-15	Advertising	972	0	500	150	(350)	
541.51-10	Office Supplies	1,234	1,772	2,000	1,550	(450)	
541.51-11	Office Equipment under $1,000	8	31	1,000	500	(500)	
541.51-20	Data Processing Supplies	103	245	0	0	0	
541.52-10	Gas, Oil & Lubricants	10,441	9,646	7,871	7,800	(71)	
541.52-12	Other Operating Expenses	74	171	100	100	0	
541.52-20	Clothing & Wearing Apparel	0	0	200	100	(100)	
	Total Operating Expenses	**25,049**	**20,610**	**23,843**	**24,982**	**1,139**	
541.64-10	Equipment	1,489	0	0	1,500	1,500	Capital Technology Plan
	Total Capital Expenses	**1,489**	**0**	**0**	**1,500**	**1,500**	
	TOTAL EXPENSES	**387,437**	**284,859**	**279,029**	**280,494**	**1,465**	

MAINTENANCE/PROJECTS-PUBLIC WORKS — SPECIAL REVENUE FUND

Fund 102 Dept 1420/4900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time	1,451,252	859,054	770,226	344,324	(425,902)	Reduction in capital projects
341.92-07	MSTU/MSBU Staff Time	267,246	232,475	180,264	183,955	3,691	DNSD, Bimini Gardens roadway maintenance
335.49-00	Special Fuel/Cty Tax	459,419	458,734	521,271	509,349	(11,922)	See page 4-10 for explanation
312.40-00	Local Option Fuel Tax	112,792	182,195	168,366	199,816	31,450	See page 4-9 for explanation
42.00&43.00	Constitutional Gas Tax	201,205	224,321	133,954	438,104	304,150	See page 4-10 for explanation
312.30-00	Ninth Cent Fuel Tax	381,777	360,658	358,355	360,599	2,244	See page 4-9 for explanation
335.50-00	Motor Fuel Use Tax	5,296	4,842	0	0	0	
361.10-00	Interest	14,844	16,465	14,442	5,799	(8,643)	
361.12-00	SWAP Interest	1,792	2,310	0	0	0	
364.33-10	Loss to Equipment/Buildings	0	2,934	0	0	0	
364.41-00	Sale of Fixed Assets	29,128	633	0	0	0	
369.30-00	Refund Prior Year Expense	42	226	0	0	0	
369.43-00	Reimb Labor/Veh/Other	7,251	0	0	0	0	
369.90.00	Miscellaneous	1,204	1,282	0	0	0	
399.00-00	Cash Carry Forward	754,175	594,167	293,952	179,195	(114,757)	
398.00-00	Less 5% Statutory Reduction	0	0	(102,811)	(116,284)	(13,473)	
	TOTAL REVENUES	**3,687,423**	**2,940,296**	**2,338,019**	**2,104,857**	**(233,162)**	
	Expenses						
541.10-12	Regular Salaries	907,821	889,908	833,501	623,641	(209,860)	Crew Leader I, Trades worker III, (2) Equipment
541.10-13	Other Salaries & Wages	24,972	0	0	0	0	Operator II and (2) Equipment Operator IV positions
541.10-14	Overtime	82,745	31,159	4,500	4,500	0	eliminated
541.xx-xx	Employee Benefits	679,109	511,939	490,850	339,962	(150,888)	
	Total Personnel Expenses	**1,694,647**	**1,433,006**	**1,328,851**	**968,103**	**(360,748)**	
541.31-10	Professional Services	60	115	225	225	0	
541.34-10	Other Contracted Services	166,238	178,686	179,573	179,573	0	
40-10,54-21	Travel/Training	0	109	1,600	1,600	0	
41-10,41-20	Communications	4,310	2,555	5,200	5,380	180	
541.41-30	Postage Expense	43	321	0	0	0	
541.43-10	Utilities Expense - Traffic Signals	448	432	14,400	8,643	(5,757)	Traffic signal SR100 & OK, various flashing lights
519-45-30	Property Insurance	0	0	0	3,451	3,451	Property insurance for traffic signals
541.44-10	Rentals & Leases	12,919	13,887	13,526	9,864	(3,662)	
541.45-20	Vehicle Insurance	22,777	26,561	89,724	46,021	(43,703)	Reduction based on actual expenses in FY07 and FY08
541.46-10	Bldging/Equipt Repairs	4,194	8,518	4,100	4,100	0	
541.46-20	Vehicle Repair	245,568	192,028	278,920	228,920	(50,000)	Reduction based on actual expenses in FY07 and FY08
541.46-40	Small Tools & Equipment	3,553	9,122	7,944	7,944	0	
541.47-10	Printing & Binding	0	129	0	0	0	
541.49-14	Landfill Tipping Fees	4,853	4,376	7,748	7,748	0	
541.49-15	Advertising	132	0	0	0	0	
541.51-10	Office Supplies	336	23	0	0	0	

MAINTENANCE/PROJECTS-PUBLIC WORKS (CONTINUED) — SPECIAL REVENUE FUND

Fund 102 Dept 1420/4900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
541.51-20	Data Processing Supplies	122	0	0	0	0	
541.52-10	Gas, Oil & Lubricants	259,260	194,002	269,484	209,484	(60,000)	Reduction in capital projects.
541.52-12	Other Operating Expenses	847	7,785	8,500	8,500	0	
541.52-20	Clothing & Wearing Apparel	0	731	750	750	0	
541.52-30	Data Processing Software	18	0	0	0	0	
541.53-10	Road Materials & Supplies	21,004	22,373	28,618	37,000	8,382	
	Total Operating Expenses	**746,682**	**661,753**	**910,312**	**759,203**	**(151,109)**	
541.64-10	Equipment	429,540	23,067	0	279,844	279,844	Capital Equipment Plan
	Total Capital Expenses	**429,540**	**23,067**	**0**	**279,844**	**279,844**	
519.72-30	Interest on Loan	6,796	0	0	0	0	
517.71-30	Principal on Loan	87,272	89,920	92,648	95,460	2,812	
517.72-30	Interest on Loan	14,654	38,606	0	0	0	
517.71-31	Principal - Caterpillar	107,892	12,211	6,208	2,247	(3,961)	
517.72-31	Interest - Caterpillar	5,773	1,359	0	0	0	
	Total Debt Service	**222,387**	**142,096**	**98,856**	**97,707**	**(1,149)**	
	Total P/U & Pooled Expenses	**3,093,256**	**2,259,922**	**2,338,019**	**2,104,857**	**(233,162)**	

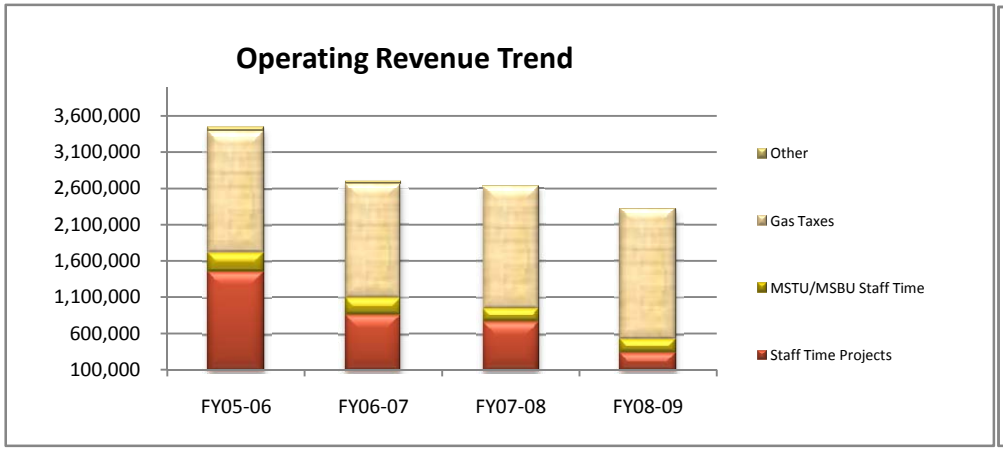
INTERFUND TRANSFERS/RESERVES — SPECIAL REVENUE FUND

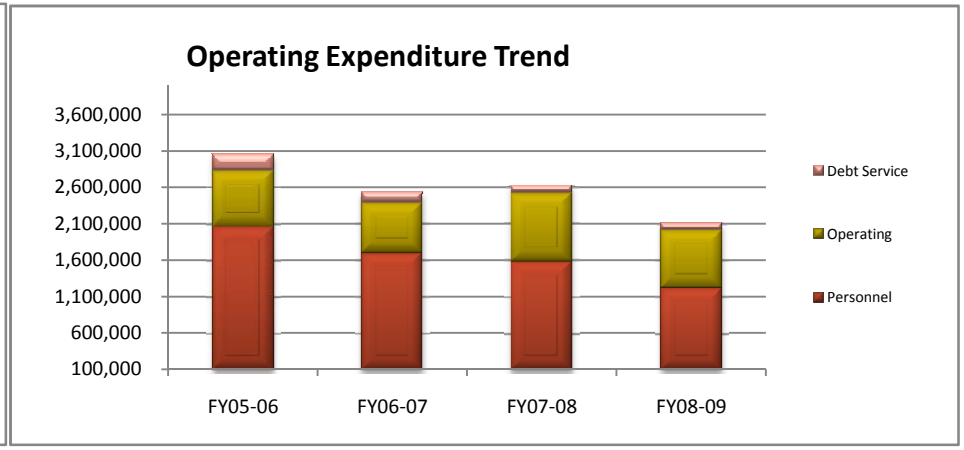
Fund 102 Dept 4600/5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
335.43-00	Constitutional Gas Tax	116,065	58,789	206,492	3,261	(203,231)	FY08 subsidy to Public Transportation, see General Fd.
399.10-00	Cash Carry Forward	0	0	24,044	271,136	247,092	
	TOTAL REVENUES	**116,065**	**58,789**	**230,536**	**274,397**	**43,861**	
	Expenses						
581.91-10	Interfund Tr-Public Transportation	116,065	58,789	206,492	0	(206,492)	FY08 subsidy to Public Transportation, see General Fd.
	Total Interfund Transfers	**116,065**	**58,789**	**206,492**	**0**	**(206,492)**	
587.98-11	Designated For Future Use	0	0	0	226,175	226,175	
587.98-41	Personal Service Reserves	0	0	24,044	48,222	24,178	20% of accrued leave + highest empl. payout.
	Total Reserve	**0**	**0**	**24,044**	**274,397**	**250,353**	
	Total I/T and Reserves	**116,065**	**58,789**	**230,536**	**274,397**	**43,861**	
	TOTAL FUND EXPENSES	**3,596,758**	**2,603,570**	**2,847,584**	**2,659,748**	**(187,836)**	

PUBLIC WORKS — SPECIAL REVENUE FUND

Fund 102 Dept 1405/1420	DESCRIPTION	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	
	Personnel Summary-Positions					
	Public Works Operations Director	1.00	1.00	1.00	1.00	
	Asst Pubic Works Operations Director	1.00	1.00	1.00	1.00	
	Public Works Supervisor II	1.00	1.00	1.00	1.00	
	Equipment Operator IV	8.00	8.00	8.00	6.00	Two positions eliminated
	Equipment Operator III	7.00	8.00	5.00	3.00	Two positions eliminated
	Equipment Operator II	2.00	2.00	1.00	1.00	
	Equipment Operator I	5.00	4.00	4.00	4.00	
	Crew Leader I	1.00	1.00	1.00	0.00	Position eliminated
	Maintenance Technician I	3.00	1.00	0.00	0.00	
	Maintenance Technician II	3.00	0.00	0.00	0.00	
	Trades worker II	1.00	1.00	1.00	1.00	
	Trades worker III	0.00	1.00	2.00	1.00	One position eliminated
	Project Coordinator	1.00	0.00	0.00	0.00	
	Surveyor	1.00	0.00	0.00	0.00	
	Survey Technician	1.00	0.00	0.00	0.00	
	Administrative Assistant	1.00	1.00	1.00	1.00	
	Accounting Clerk	1.00	0.00	0.00	0.00	
	Secretary II	1.00	0.00	0.00	0.00	
	Accountant	1.00	0.00	0.00	0.00	
	Total Positions	**40.00**	**30.00**	**26.00**	**20.00**	

PUBLIC WORKS — 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 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.

CAPITAL OUTLAY FOR CURRENT BUDGET:

1 Replacement Desktop Computer	$1,500
2 Replacement Walk Behind Mowers	$12,000
1 Replacement Bush Hog Mower	$16,000
1 Replacement Bush Hog Tiller	$7,500
1 Replacement Van	$25,000
1 Replacement Pickup Truck	$26,500
1 Motor grader	$192,844
	$281,344

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Staff Time Projects	1,451,252	859,054	770,226	344,324
MSTU/MSBU Staff Time	267,246	232,475	180,264	183,955
Gas Taxes	1,658,695	1,569,556	1,667,467	1,791,623
Other	59,557	28,692	14,442	5,799
Cash Carry Forward	754,175	594,167	317,996	450,331
Less 5% Statutory Reduction	0	0	(102,811)	(116,284)
	4,190,925	**3,283,944**	**2,847,584**	**2,659,748**
Expenses				
Personnel	2,055,546	1,697,255	1,584,037	1,222,115
Operating	771,731	682,363	934,155	784,185
Capital	431,029	23,067	0	281,344
Debt Service	222,387	142,096	98,856	97,707
Interfund Transfers	116,065	58,789	206,492	0
Reserves	0	0	24,044	274,397
	3,596,758	**2,603,570**	**2,847,584**	**2,659,748**

STAFF TIME FOR CAPITAL PROJECTS

Pave 1/2 mile of Canal Avenue	$24,000
Roberts Road construction	$312,174
Routine maintenance for Facilities	$5,000
Routine services for Parks	$3,150
	$344,324

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	0.27	0.125	0.395%
City of Bunnell	1.28	1.27	2.55%
City of Flagler Beach	2.89	1.84	4.73%
City of Palm Coast	37.61	33.84	71.45%
Unincorporated County	7.95	12.93	20.88%
TOTALS	50	50	100%

Funding for fiscal year 2008-2009 budget is:

Ninth Cent Fuel Tax (Split)	$358,199 in CTT Fund
	$57,600 in DNSD Fund
Local Option Fuel Tax (Split)	$184,670 in CTT Fund
	$14,400 in DNSD Fund

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 2008-2009 budget is $509,349

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.

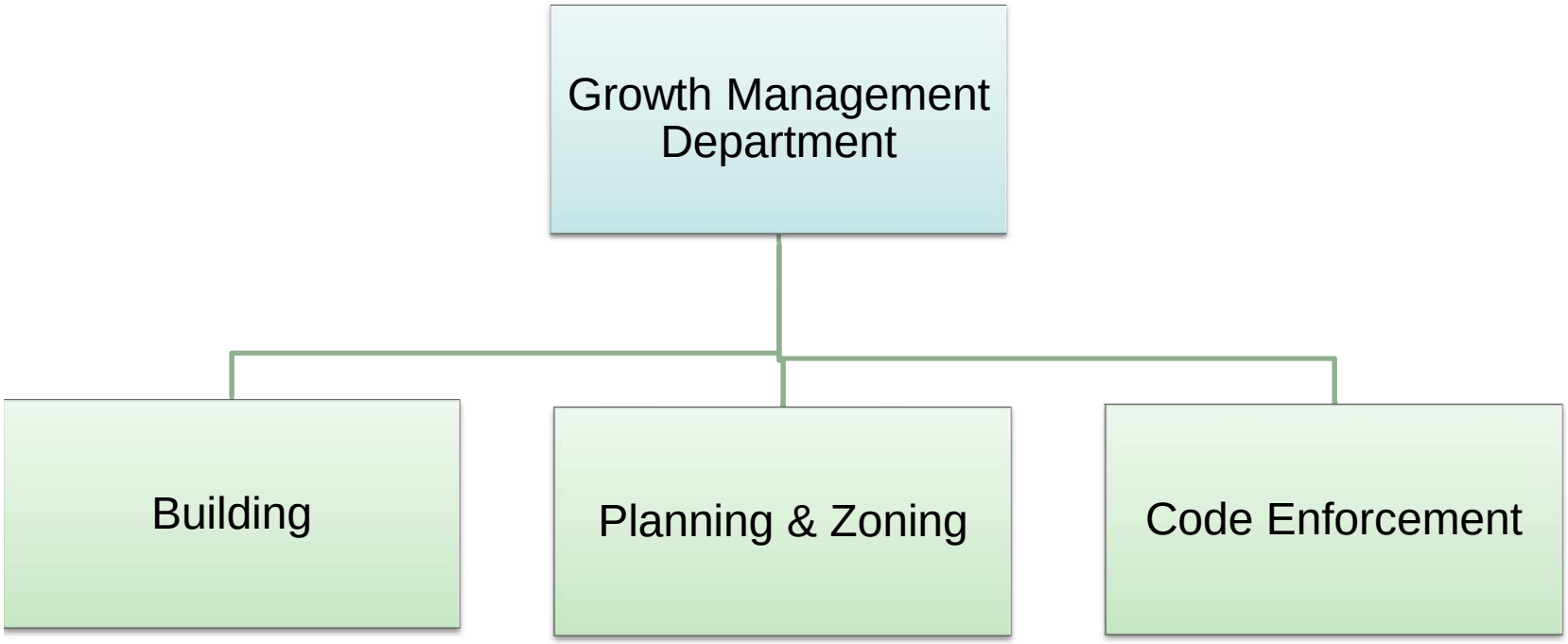
Brief Overview

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 2008-2009 budget for County Transportation Trust is $304,150.



Director: Vacant
1769 E. Moody Blvd.
Bunnell, Fl 32110
(386) 313-4081

Flagler County Board of County Commissioners
FY 2008-2009

MUNCIPAL SERVICES FUND SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	
Revenues						
Staff Time	189,993	77,521	65,000	59,227	(5,773)	Florida Statute Section 561.342
Development Fees	540,610	339,720	236,000	153,394	(82,606)	
Administrative Fees (Impact)	29,377	18,890	18,000	24,661	6,661	
Sales Tax 1/2 Cent Revenue	48,209	956,183	432,455	632,394	199,939	
DRI Fees/CDD Fees	19,000	15,000	15,000	0	(15,000)	
LUC/Planning Review Fees	193,387	117,611	80,000	100,000	20,000	
Right of Way Utilization	53,850	27,755	20,000	0	(20,000)	
Licenses	51,297	48,379	23,217	50,000	26,783	Florida Statute Section 320.08, and 561.342
Miscellaneous Revenue	3,940	5,210	1,500	360	(1,140)	
Interest	54,102	39,044	16,323	8,656	(7,667)	
Insurance Agent Cty License	33,811	33,311	30,261	25,000	(5,261)	Florida Statute Section 624.501
Violation of Local Ordinances	908	333	0	21,000	21,000	
Animal Control Surcharge	0	95	0	0	0	
Developers	10,000	0	0	0	0	
Engineering-Staff Time	469,595	427,932	563,000	317,000	(246,000)	
Communication Service Tax	248,836	0	0	0	0	
Cash Carry Forward	2,231,347	501,735	598,972	439,436	(168,791)	
Less 5% Statutory Reduction	0	0	(79,377)	(70,085)	9,292	
Total Revenues	**4,178,262**	**2,608,719**	**2,020,351**	**1,761,043**	**(259,308)**	
Expenses						
Growth Management Administration	448,772	553,209	519,799	412,956	(106,843)	
Planning and Zoning	504,816	470,577	568,679	542,724	(25,955)	
Building *	441	0	0	0	0	
Code Enforcement	41,753	135,450	147,415	145,614	(1,801)	
Engineering	715,391	703,659	671,520	462,637	(208,883)	
Transfers,Pooled, Reserves	1,296,855	270,939	112,938	197,112	84,174	
Total Expenses	**3,008,028**	**2,133,834**	**2,020,351**	**1,761,043**	**(259,308)**	
Revenues vs. Expenses	**1,170,234**	**474,885**	**0**	**0**	**0**	

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary-Positions					
Growth Management Administration	7.00	9.50	7.00	5.50	(1.50)
Planning & Zoning	7.00	9.00	7.00	6.00	(1.00)
Code Enforcement	2.00	2.00	2.00	2.00	0.00
Engineering	10.00	10.50	8.00	5.00	(3.00)
Total Positions	**26.00**	**31.00**	**24.00**	**18.50**	**(5.50)**

* Prior year actuals included with summary for fund 180. Department has moved to fund 181.

Growth Management Administration

The Growth Management Administration budget is comprised of the Administration, Development Engineering and Central Permitting divisions. The Administration Division is responsible for the management and operation of Building, Code Enforcement, Development Engineering, Planning and Zoning and Central Permitting.

The Administration Division has direct responsibility for coordination of the division budgets, overseeing and auditing revenues and expenditures. Administration also serves as a liaison to many County Commission advisory boards and committees such as the Land Acquisition Committee, Contractor Review Board, Daytona North Service District Advisory Council, Flagler County Futures Committee, Planning Board and Long Range Planning Board. The committees are comprised of citizens that are interested in taking an active role in government.

One division of Growth Management, Central Permitting, is dedicated to excellent customer service and is primarily responsible for routing, tracking and issuing building permits. Central Permitting was created in 2000 and was designed to be a "one stop shopping" specialty area for the Building, Planning, Development Engineering and Code Enforcement divisions of the County. The goal of the Central Permitting division is to provide timelier permit issuance while maintaining 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 that pertain 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 to include construction plan review and the inspection of required development improvements.

Primary Functions

- Accept permit, land development and right-of-way applications, route and track plan reviews, collect fees and issue permits.
- Process and schedule applications for review and approval by appropriate boards.
- Oversee the operation of the following eight advisory boards and committees: Land Acquisition Committee, Contractor Review Board, Daytona North Service District Advisory Council, Flagler County Futures Committee, Planning Board and Long Range Planning Board.
- Provide plan review and inspections to assure that all construction related activities in Flagler County including 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.
- Prepare flood zone determinations for all site plans and building permits in accordance to FEMA regulations.
- Process plat / subdivisions to the County Commission for review and acceptance / denial.
- Control transportation access management with relation to the impact of developments on the roadways within the Flagler County highway system for continued safe and efficient traffic movement aimed at protection of the levels of services on the roadways.

Fiscal Year 2008-2009 Goals
Growth Management

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Submit a newly, recreated Comprehensive Plan to the Florida Department of Community Affairs in 2009, incorporating Energy Star, Water Star, low impact development and smart growth strategies.
- Complete the Public Works Manual for infrastructure requirements for subdivisions.

Medium Ranked goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Research criteria and evaluate costs associated with establishing Flagler County as a Green County and provide a report to the Commission by December 2009.
- Streamline process for Land Use Applications to expedite reviews by modifying site plan and preliminary plat procedures.

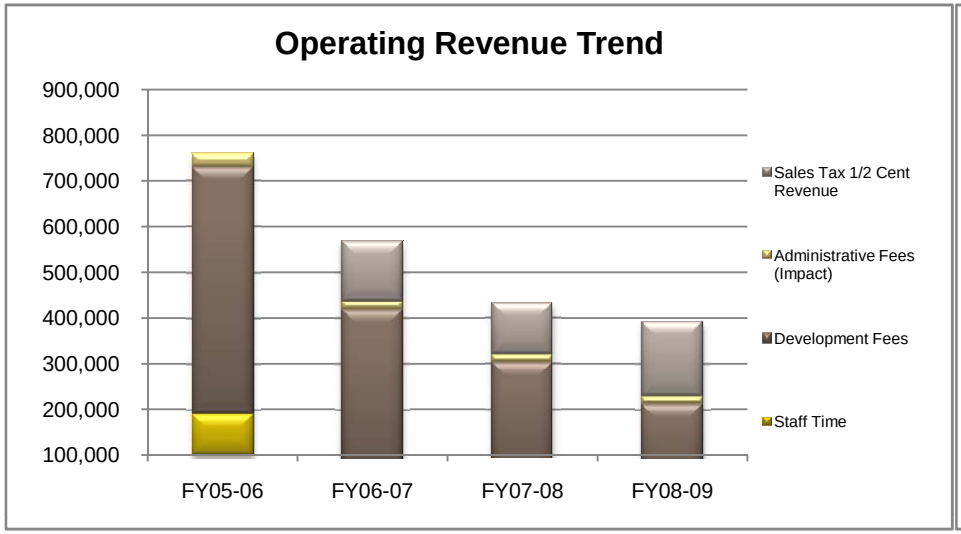
Low Ranked Goals

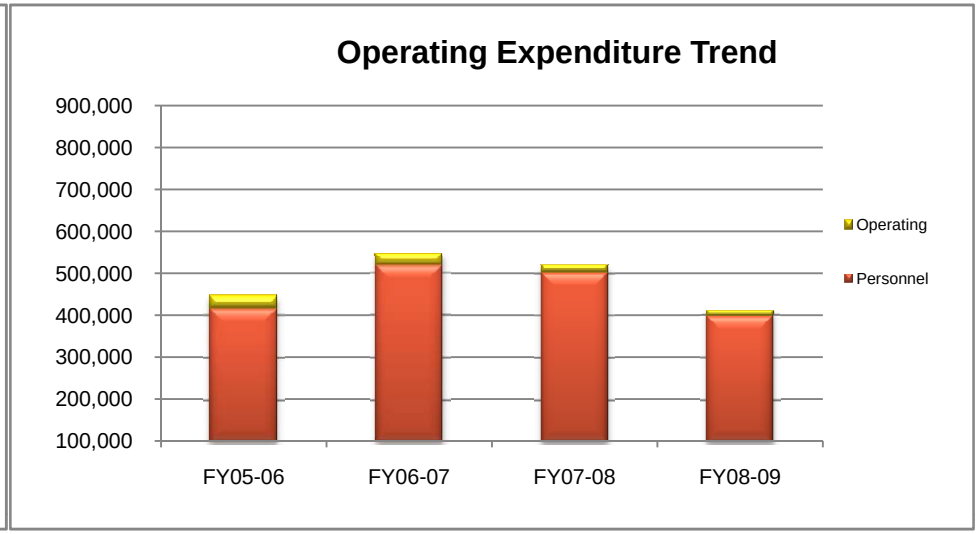
- Seek to privatize the provision of government services, where practical and financially feasible.
- Implement Low Impact Development strategies and similar for Flagler County by 2010.
- In 2008, complete the Hunters Ridge revised DRI agreement/substantial deviation.

ADMINISTRATION-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND

Fund 180 Dept 1750	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time	189,993	77,521	65,000	59,227	(5,773)	
341.92-02	Administrative Fee (Impact Fee - Schools)	23,221	10,536	12,000	10,692	(1,308)	
342.50-00	Fees on Subdivisions	224,429	210,445	125,000	68,094	(56,906)	
342.51-00	Engineering Inspections	252,506	85,450	75,000	40,000	(35,000)	
349.01-01	Dev Svc Application Fees	63,675	43,825	36,000	42,900	6,900	
349.01-02	Dev Svcs-Admin-Other Cities	6,156	8,354	6,000	5,000	(1,000)	
349.12-01	Wetland Review Fees	0	0	0	2,400	2,400	New revenue source FY09
335.17-00	Sales Tax 1/2 Cent Revenue	0	132,000	111,688	163,381	51,693	
399.00-00	Cash Carry Forward	0	163,772	114,985	43,329	(71,656)	
398.00-00	Less 5% Statutory Reduction	0	0	(25,874)	(22,067)	3,807	
	TOTAL REVENUES	**759,980**	**568,131**	**519,799**	**412,956**	**(106,843)**	
	Expenses						
515.10-12	Regular Salaries	274,356	358,124	357,792	289,636	(68,156)	Development Inspector and .5 Permitting Technician
515.10-14	Overtime	0	19	500	500	0	positions eliminated and .5 Permitting Technician
515.xx-xx	Employee Benefits	141,705	158,656	143,337	105,993	(37,344)	transferred to the (181) Building Fund
	Total Personnel Expenses	**416,061**	**516,799**	**501,629**	**396,129**	**(105,500)**	
515.31-10	Professional Services	0	38	0	0	0	
515.40-10	Travel Expenses	105	0	0	0	0	
41-10,41-20	Communications	4,007	3,389	3,920	3,900	(20)	
515.41-30	Postage Expenses	216	211	200	150	(50)	
515.44-10	Rentals & Leases	89	0	0	0	0	
515.45-20	Vehicle Insurance	1,588	1,660	2,333	1,575	(758)	
515.46-10	Building/Equipment Repairs	0	242	0	0	0	
515.46-20	Vehicle Repair	3,453	9,132	1,777	465	(1,312)	
515.46-30	Maintenance Agreements	2,354	942	0	0	0	
515.46-40	Small Tools/Equipment	282	348	150	50	(100)	
515.47-10	Printing & Binding	110	515	445	167	(278)	
515.49-10	Other Current Charges	0	0	0	100	100	
515.49-15	Advertising	484	463	240	150	(90)	
515.51-10	Office Supplies	3,057	2,092	2,500	2,000	(500)	
515.51-11	Office Equipment under $1,000	2,162	2,405	2,400	0	(2,400)	Printers for Permitting Technicians purchased in FY08
51-20, 52-30	Data Processing Charges	6,105	3,127	100	100	0	
515.52-10	Gas, Oil & Lubricants	5,738	5,745	4,005	5,070	1,065	
515.52-12	Other Operating Expense	0	146	100	100	0	
	Total Operating Expenses	**29,750**	**30,455**	**18,170**	**13,827**	**(4,343)**	
515.64-10	Equipment	2,961	5,955	0	3,000	3,000	Capital Technology Plan
	Total Capital Expenses	**2,961**	**5,955**	**0**	**3,000**	**3,000**	
	TOTAL EXPENSES	**448,772**	**553,209**	**519,799**	**412,956**	**(106,843)**	

ADMINISTRATION-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND





NOTE FOR GRAPH

1/2 Cent Sales Tax received from the State is the main source of revenue for this division.

EQUIPMENT OUTLAY FOR CURRENT BUDGET:

2 Replacement Desktop Computers	$3,000

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary-Positions				
Central Permitting Tech-split funded	2.00	2.50	2.00	1.50
Development Engineer	1.00	1.00	1.00	1.00
Highway Designer Technician	1.00	1.00	1.00	1.00
Development Inspector-eliminated	1.00	1.00	1.00	0.00
Accountant	0.00	1.00	0.00	0.00
Growth Manangement Coordinator	0.00	1.00	1.00	1.00
Growth Manangement Director	1.00	1.00	1.00	1.00
Assistant Development Engineer	0.00	1.00	0.00	0.00
Administrative Assistant	1.00	0.00	0.00	0.00
Total Positions	**7.00**	**9.50**	**7.00**	**5.50**

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Staff Time	189,993	77,521	65,000	59,227
Development Fees	540,610	339,720	236,000	153,394
Administrative Fees (Impact)	29,377	18,890	18,000	15,692
Sales Tax 1/2 Cent Revenue	0	132,000	111,688	163,381
Cash Carry Forward	0	163,772	114,985	43,329
Less 5% Statutory Reduction	0	0	(25,874)	(22,067)
	759,980	**731,903**	**519,799**	**412,956**
Expenses				
Personnel	416,061	516,799	501,629	396,129
Operating	29,750	30,455	18,170	13,827
Capital	2,961	5,955	0	3,000
	448,772	**553,209**	**519,799**	**412,956**

Planning and Zoning

The Planning and Zoning department 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 department responds to inquiries about the development potential of properties and provides zoning verifications. The department 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 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 department are mandated by the State as part of Florida's coordinated growth management program. Therefore, the department works closely with the incorporated cities and towns within the County to accomplish this mission. Additionally, this department coordinates the County's Environmentally Sensitive Lands (ESL) program, while extending County matching dollars by applying for and administering grants relating to the Florida Community Trust, Blueways, Artificial Reef and other environmental and land acquisition programs.

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 Comprehensive Plan incorporating an Evaluation and Appraisal Report required by August 1, 2009.
- Environmentally Sensitive Lands referendum to continue the program will be decided by the voters on August 26, 2008.
- Joint Planning Agreements are under negotiation with the City of Bunnell and the City of Palm Coast to facilitate improved collaboration.
- Conduct master planning for parks to advance eco-tourism opportunities in Flagler County.

Fiscal Year 2008-2009 Goals
Planning and Zoning

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Complete the Comprehensive Evaluation and Appraisal Report (EAR).

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Work with the Land Acquisition Committee and the Flagler Forever Committee to provide presentations for a wide number of community for the November 4 ESL Referendum.
- Complete the Joint School Planning Agreement between Flagler County, all Municipalities and the School Board.
- In late 2009, reconvene the Land Development Rewrite Committee to rewrite the Land Development Code.

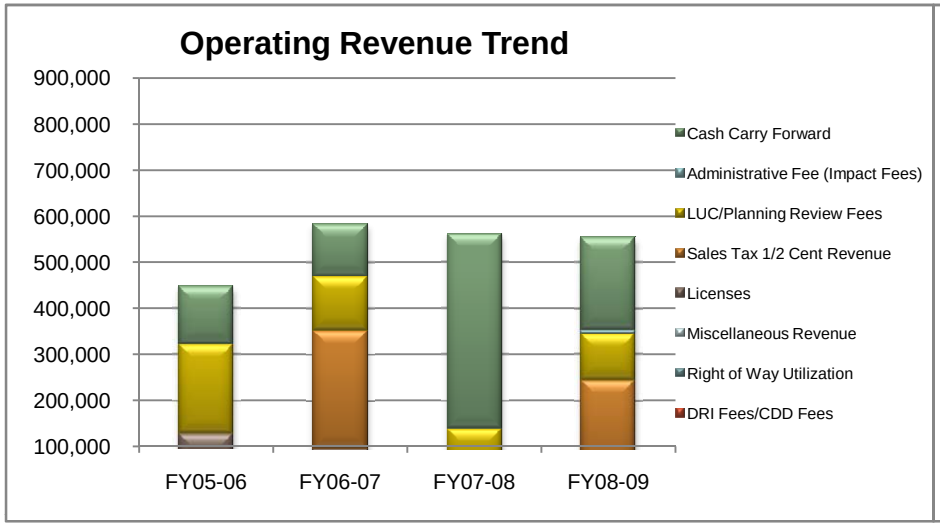
Low Ranked Goals

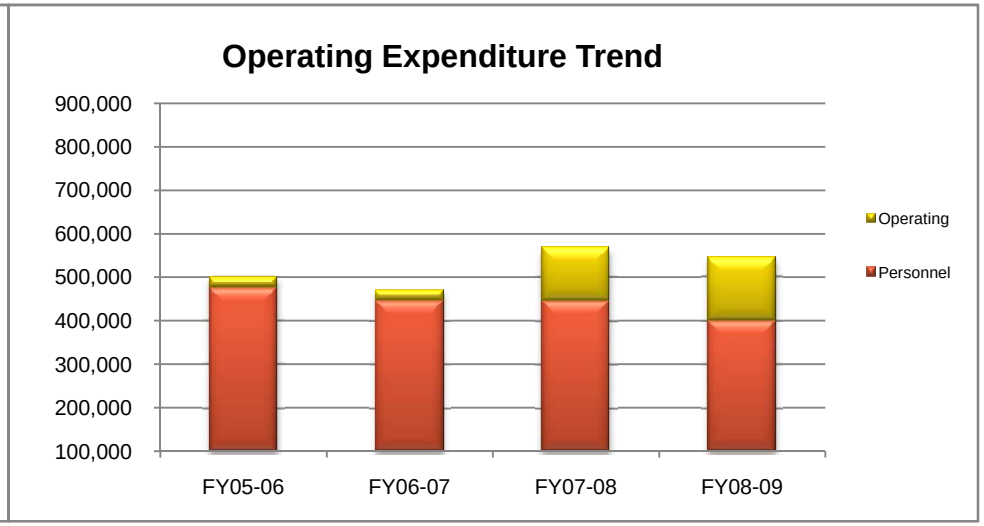
- Seek to privatize the provision of government services, where practical and financially feasible.

PLANNING & ZONING-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND

Fund 180 Dept 1700	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
349.02-00	DRI Fees/CDD Fees	19,000	15,000	15,000	0	(15,000)	
349.05-00	LUC/Planning Review Fees	193,387	117,611	80,000	100,000	20,000	
323.00-00	Right of Way Utilization	53,850	27,755	20,000	0	(20,000)	
335.14-00	Mobile Home Licenses	31,418	25,804	8,010	30,000	21,990	
335.15-00	Alcoholic Beverage Licenses	19,879	22,575	15,207	20,000	4,793	
335.17-00	Sales Tax 1/2 Cent Revenue	0	255,943	0	194,061	194,061	
341.92-03	Administrative Fees (Impact Fee-Trans)	0	0	0	8,172	8,172	
341.92-04	Administrative Fees (Impact Fee-Parks)	0	0	0	797	797	
342.52-00	Swale Grade Sheet Fees	3,215	4,300	1,500	360	(1,140)	
369.90-09	Planning & Zoning	0	879	0	0	0	Advertisement/postage reimbursement
361.10-00	Interest	54,102	39,044	16,323	8,656	(7,667)	
399.00-00	Cash Carry Forward	125,000	113,918	420,441	198,995	(221,446)	
398.00-00	Less 5% Statutory Reduction	0	0	(7,802)	(18,317)	(10,515)	
	TOTAL REVENUES	**499,851**	**622,829**	**568,679**	**542,724**	**(25,955)**	
	Expenses						
515.10-12	Regular Salaries	336,672	306,689	317,393	293,649	(23,744)	Planner I position eliminated
515.10-14	Overtime	0	275	1,000	1,000	0	
515.xx-xx	Employee Benefits	136,457	138,726	127,638	104,884	(22,754)	
	Total Personnel Expenses	**473,129**	**445,690**	**446,031**	**399,533**	(46,498)	
515.31-10	Professional Services	30	3,993	98,501	60,000	(38,501)	Comprehensive Plan consultant
515.34-10	Other Contracted Services	0	110	0	60,000	60,000	anticipated appraisal report (EAR) with (RPC)
515.34-20	Governmental Services	0	0	0	5,000	5,000	GIS Mapping Services
515.40-10	Travel Expenses	85	410	0	0	0	
41-10,41-20	Communications	807	1,952	2,580	3,011	431	
515.41-30	Postage Expense	2,152	1,358	2,590	2,590	0	
515.45-20	Vehicle Insurance	931	473	462	0	(462)	
515.46-10	Bldg/Equip Repairs	0	7	0	0	0	
46-20,52-10	Vehicle Costs	1,516	398	1,445	0	(1,445)	
515.46-30	Maintenance Agreements	5,727	5,777	6,000	3,300	(2,700)	
515.47-10	Printing & Binding	1,699	1,588	1,100	1,046	(54)	
515.49-15	Advertising	3,714	3,104	4,700	4,700	0	
515.51-10	Office Supplies	3,741	2,665	4,875	3,100	(1,775)	
xxx-xx-xx	Miscellaneous	2,713	454	395	444	49	
51-20, 52-30	Data Processing Charges	2,263	1,400	0	0	0	
515.54-10	Publications/Memberships	336	0	0	0	0	
	Total Operating Expenses	**25,714**	**23,689**	**122,648**	**143,191**	20,543	
515.64-10	Equipment	5,973	1,198	0	0	0	
	Total Capital Expenses	**5,973**	**1,198**	**0**	**0**	0	
	TOTAL EXPENSES	**504,816**	**470,577**	**568,679**	**542,724**	**(25,955)**	

PLANNING & ZONING-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND





NOTE FOR GRAPH

1/2 Cent Sales Tax received from the State is the main source of revenue for this division.

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary-Positions				
Planning Director	1.00	1.00	1.00	1.00
Environmental Planner III	1.00	1.00	1.00	1.00
Development Review Planner III	1.00	1.00	1.00	1.00
Planner I-one position eliminated	1.00	1.00	2.00	1.00
Planner II	1.00	1.00	0.00	0.00
Land Development Tech	0.00	0.00	1.00	1.00
Planning Tech	1.00	1.00	0.00	0.00
Staff Assistant IV	0.00	1.00	1.00	1.00
Principal Planner	0.00	2.00	0.00	0.00
Recording Secretary	1.00	0.00	0.00	0.00
Total Positions	**7.00**	**9.00**	**7.00**	**6.00**

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
DRI Fees/CDD Fees	19,000	15,000	15,000	0
LUC/Planning Review Fees	193,387	117,611	80,000	100,000
Right of Way Utilization	53,850	27,755	20,000	0
Licenses	51,297	48,379	23,217	50,000
Sales Tax 1/2 Cent Revenue	0	255,943	0	194,061
Administrative Fee (Impact Fees)	0	0	0	8,969
Miscellaneous Revenue	3,215	5,179	1,500	360
Interest	54,102	39,044	16,323	8,656
Cash Carry Forward	125,000	113,918	420,441	198,995
Less 5% Statutory Reduction	0	0	(7,802)	(18,317)
	499,851	**622,829**	**568,679**	**542,724**
Expenses				
Personnel	473,129	445,690	446,031	399,533
Operating	25,714	23,689	122,648	143,191
Capital	5,973	1,198	0	0
	504,816	**470,577**	**568,679**	**542,724**

Code Enforcement

The Code Enforcement Division is under the supervision of the Building Official; however it is funded separately from building department activities. The responsibilities of the Code division include but are not limited to identifying potentially dangerous structures and coordination with the building inspection personnel in an effort to obtain compliance through repairs or removal.

Code personnel, as part of the enforcement of County codes and ordinances, coordinates with various organizations that include but are not limited to: Department of Environmental Protection (DEP), St. Johns River Water Management District, the Flagler County Planning/Zoning, Engineering, Property Appraiser and Tax Collector as required to resolve issues that arise.

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.

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.
- Assist the Licensing Manager with notification and documentation for the Contractor Review Board.

Top 5 Code Enforcement Violations

- Signs in the Right of Way
- Unpermitted Work
- Unsafe Sites and Buildings (abandoned structures)
- Litter
- Unlicensed Activity; business, contracting, etc.

Fiscal Year 2008-2009 Goals
Code Enforcement

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Develop and present to the Board of County Commissioners an updated Code Enforcement fee schedule.

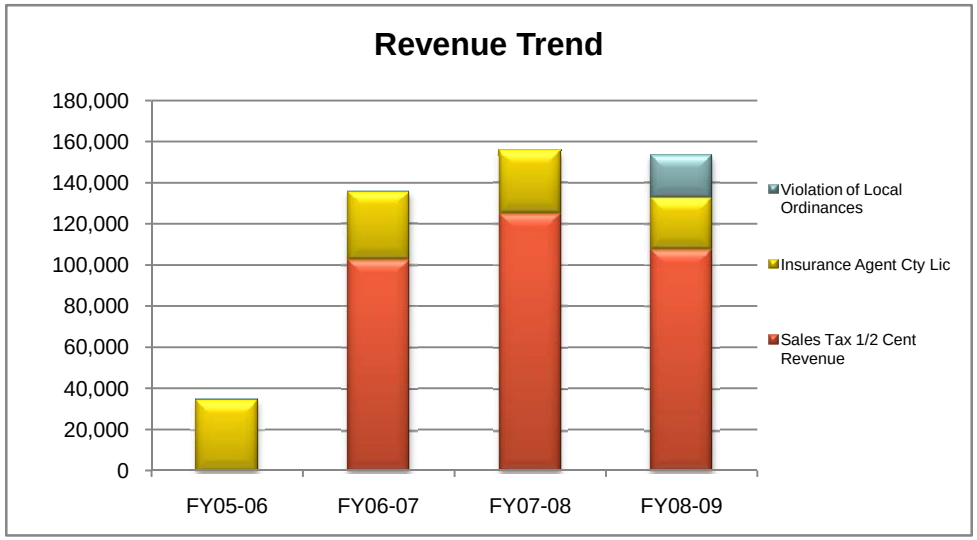
Low Ranked Goals

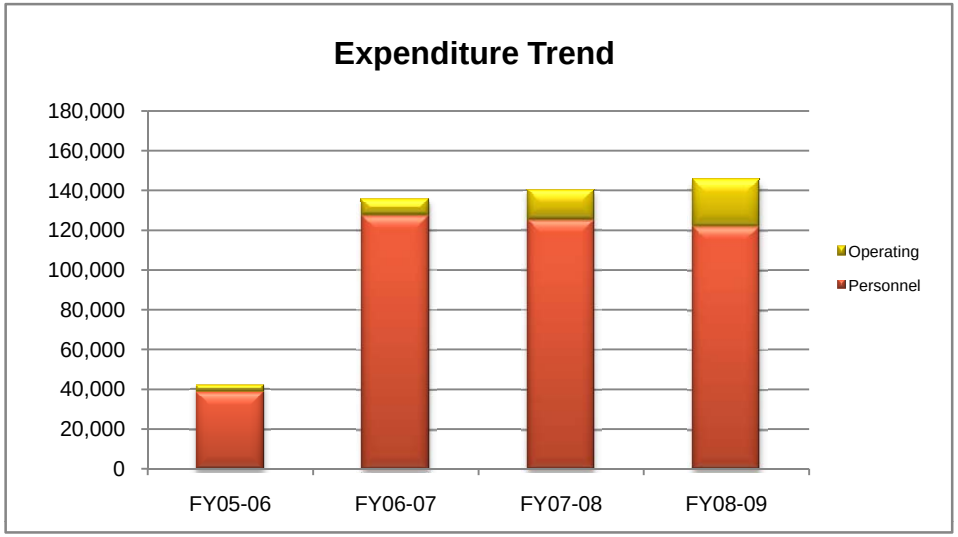
- Seek to privatize the provision of government services, where practical and financially feasible.
- Reform the code enforcement process with a Special Master Process for violators who do not come into compliance after warning notices.

CODE ENFORCEMENT-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND

Fund 180 Dept 2001	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
335.17-00	Sales Tax 1/2 Cent Revenue	0	102,044	124,913	107,278	(17,635)	
335.13-00	Insurance Agent Cty Lic	33,811	33,311	30,261	25,000	(5,261)	
354.00-00	Violation of Local Ordinances	908	333	0	21,000	21,000	
398.00-00	Less 5% Statutory Reduction	0	0	(7,759)	(7,664)	95	
	TOTAL REVENUES	**34,719**	**135,688**	**147,415**	**145,614**	**(1,801)**	
	Expenses						
529.10-12	Regular Salaries	25,425	80,572	79,098	81,005	1,907	
529.10-14	Overtime	172	0	3,500	3,500	0	
529.xx-xx	Employee Benefits	12,930	46,443	42,384	37,305	(5,079)	
	Total Personnel Expenses	**38,527**	**127,015**	**124,982**	**121,810**	**(3,172)**	
529.34-10	Other Contracted Services	0	459	0	12,000	12,000	New Special Master process
41-10,41-20	Communications	333	689	3,080	2,580	(500)	
529.41-30	Postage Expense	0	920	200	1,500	1,300	
529.44-10	Rentals & Leases	0	13	0	0	0	
529.45-20	Vehicle Insurance	0	0	1,091	999	(92)	
529.46-10	Building/Equipment Repairs	0	0	100	0	(100)	
529.46-20	Vehicle Repair	480	1,358	2,282	1,500	(782)	
529.46-40	Small Tools & Equipment	27	200	300	200	(100)	
529.47-10	Printing & Binding	272	222	462	600	138	
529.51-10	Office Supplies	287	231	500	300	(200)	
529.51-11	Office Equipment under $1,000	232	0	1,718	0	(1,718)	
529.52-10	Gas, Oil, Lubricants	1,384	2,953	2,500	3,000	500	
529.52-12	Other Operating Expenses	0	22	200	100	(100)	
529.52-20	Clothing & Wearing Apparel	211	1,368	1,060	1,025	(35)	
529.52-30	Data Processing Software	0	0	1,740	0	(1,740)	
	Total Operating Expenses	**3,226**	**8,435**	**15,233**	**23,804**	**8,571**	
529.64-10	Equipment	0	0	7,200	0	(7,200)	
	Total Capital Expenses	**0**	**0**	**7,200**	**0**	**(7,200)**	
	TOTAL EXPENSES	**41,753**	**135,450**	**147,415**	**145,614**	**(1,801)**	

CODE ENFORCEMENT-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND





NOTE FOR GRAPH

1/2 Cent Sales Tax received from the State is the main source of revenue for this division.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Sales Tax 1/2 Cent Revenue	0	102,044	124,913	107,278
Insurance Agent Cty Lic	33,811	33,311	30,261	25,000
Violation of Local Ordinances	908	333	0	21,000
Less 5% Statutory Reduction	0	0	(7,759)	(7,664)
	34,719	**135,688**	**147,415**	**145,614**
Expenses				
Personnel	38,527	127,015	124,982	121,810
Operating	3,226	8,435	15,233	23,804
Capital	0	0	7,200	0
	41,753	**135,450**	**147,415**	**145,614**

Personnel Summary-Positions	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Code Enf Supervisor/Inspector	1.00	1.00	1.00	1.00
Code Enf Inspector	1.00	1.00	1.00	1.00
Total Positions	**2.00**	**2.00**	**2.00**	**2.00**

INTERFUND, POOLED, INVESTMENTS-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND

Fund 180 Dept 4600/4900/4910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
335.17-00	Sales Tax 1/2 Cent Rev	48,209	190,469	51,991	0	(51,991)	
354.01-01	Animal Control Surcharge	0	95	0	0	0	
369.90-03	Radon/BCAF Commission	703	0	0	0	0	
389.40-02	Developers	10,000	0	0	0	0	
399.00-00	Cash Carry Forward	1,181,049	118,859	0	24,264	24,264	
398.00-00	Less 5% Statutory Reduction	0	0	(2,599)	0	2,599	
	TOTAL REVENUES	**1,239,961**	**309,423**	**49,392**	**24,264**	**(25,128)**	
	Expenses						
562.34-40	Humane Society - Animal Control	105,560	119,494	0	0	0	
562.83-81	Humane Society - Animal Control	0	0	44,592	0	(44,592)	Expense charged to General Fund-Pooled
537.34-24	Tortoise Relocation	0	0	0	24,264	24,264	Developer contributions for Tortoise Relocation
519.31-10	Investment Advisor	246	418	4,800	0	(4,800)	
519.34-10	Bank Fees	0	24	0	0	0	
	Total Pooled Expenses	**105,806**	**119,936**	**49,392**	**24,264**	**(25,128)**	
581.91-10	Interfund Transfer	1,191,049	151,003	0	0	0	
	Total Interfund Tr Expenses	**1,191,049**	**151,003**	**0**	**0**	**0**	
	TOTAL EXPENSES	**1,296,855**	**270,939**	**49,392**	**24,264**	**(25,128)**	

FUND RESERVES-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND

Fund 180 Dept 5000						
399.00-00	Cash Carry Forward	925,298	105,186	63,546	172,848	109,302
	TOTAL REVENUES	**925,298**	**105,186**	**63,546**	**172,848**	**109,302**
	Expenses					
587.98-11	Designated For Future Use	0	0	0	151,839	151,839
587.98-41	Personal Services Reserve	0	0	63,546	21,009	(42,537)
	TOTAL RESERVES EXPENSES	**0**	**0**	**63,546**	**172,848**	**109,302**

Building Fund

BUILDING DEPARTMENT

Flagler County Building Department is comprised of three basic divisions, permitting and inspection, licensing and code enforcement. The Building Department is supported by a special revenue fund using only permitting, plan review and licensing fees to operate.

The Permitting and Inspections division is responsible for code compliant plan reviews and required inspections for construction projects located in unincorporated Flagler County and the City of Flagler Beach. In December 2003, the Board of County Commissioners and the City of Flagler 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 City of Flagler Beach's assessed building permit fees.

Recognizing a need for regulation of local contractor activity in Flagler County, 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 Division was established in July 2007 to provide for and enforce licensing requirements and to administer testing locally for state and local contractor exams. The new 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. Prior to the establishment of the Licensing Division, citizens and businesses in Flagler County did not have a forum to lodge complaints against local contractors. The Contractor Review Board is a mechanism to review complaints received by citizens and participating jurisdictions relating to contractor issues such as unlicensed activities, work abandonment and working outside the scope of licensure.

Code Enforcement, another division in the Building Department, is vital in identifying potentially dangerous structures, coordinating with the building inspectors in the evaluation of the structures in an effort to obtain compliance through repairs or removal.

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.
- 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 regulations.
- Educate the contractors and public as to the functions of the Building Department, associated codes, ordinances, laws and rules. This is accomplished through monthly Flagler County Homebuilders Association newsletters, mass e-mails, County website and educational videos.

Fiscal Year 2008-2009 Goals
Building Department

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Cross-train and certify at least 2 employees in fire inspections for new construction and plan reviews.
- Continue implementation of the complete licensing program including, but not limited to, investigations of unlicensed and unpermitted activities.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.

BUILDING **BUILDING DEPARTMENT FUND**

Fund 181 Dept 2000/4900/5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +(-)	COMMENTS
	Revenues						
322.00-00	Building Permits	1,048,295	516,835	550,000	389,908	(160,092)	
322.01-00	Education Fee for Inspectors	49,887	21,427	25,000	25,000	0	
322.02-00	Building Permit Fees Other Cities	107,162	97,875	70,000	57,936	(12,064)	
342.20-00	Fire Inspection Fees	2,478	4,477	2,000	0	(2,000)	New fee structure, see General Fund
349.06-00	Fire Inspection Review	8,380	3,635	4,000	0	(4,000)	New fee structure, see General Fund
341.92-00	Staff Time	14,403	0	0	0	0	
369.30-00	Refund Prior Year Expenses	0	615	0	0	0	
361.10-00	Interest for Fund	39,627	74,007	10,000	39,779	29,779	
369.90-03	Radon Gas	621	352	750	300	(450)	
381.00-00	Interfund Transfer-MSF	1,180,670	145,746	0	0	0	
329.01-01	Contractor Licenses	0	11,810	0	30,400	30,400	Building was in 180 fund in prior years transfers were done to transfer building permit revenue collected in prior years.
354.12-01	Unlicensed Contractors	0	0	0	2,500	2,500	
398.00-00	Less 5% Statutory Reduction	0	0	(33,088)	(27,291)	5,797	
399.00-00	Cash Carry Forward	0	1,474,207	1,458,896	1,325,982	(132,914)	
	TOTAL FUND REVENUES	**2,451,523**	**2,350,986**	**2,087,558**	**1,844,514**	**(243,044)**	
	Expenses						
524.10-12	Regular Salaries	300,774	396,975	520,491	444,802	(75,689)	Building Inspector II and 2 Permit Technician positons
524.10-14	Overtime	390	997	1,150	1,150	0	eliminated .5 Central Permitting Tech. added
524.xx-xx	Employee Benefits	164,824	205,726	235,321	173,584	(61,737)	
	Total Personnel Expenses	**465,988**	**603,698**	**756,962**	**619,536**	**(137,426)**	
31-10,34-10	Investment Fees	224	877	900	900	0	
524.34-10	Demolition Expense	0	0	0	50,000	50,000	Dilapidated structure removal
524.34-10	Other Contracted Services	100	16,374	25,600	42,900	17,300	Offsite I.T. storage
40-10.54-20	Travel/Training	18,048	0	0	0	0	
40-11,54-21	Employee Training	10,288	909	0	0	0	
524.40-12	Building Department - Education	8,564	38,398	59,167	20,500	(38,667)	FY08 balance had prior year's balances, see reserves
524.41-10	Communications Recurring	4,159	7,636	16,620	8,460	(8,160)	
524.41-30	Postage Expense	599	715	2,000	2,000	0	
524.43-10	Utilities Expense	4,282	1,174	0	0	0	
524.44-10	Rentals & Leases	22,160	9,056	0	0	0	
524.45-20	Vehicle Insurance	3,126	3,840	2,232	2,530	298	
524.45-60	Other Insurance & Bonds	0	134	0	0	0	
524.46-10	Building/Equipment Repairs	18	8	200	0	(200)	
524.46-20	Vehicle Repair	7,448	2,621	5,044	5,000	(44)	
524.46-30	Maintenance Agreements	27,961	39,260	38,850	34,495	(4,355)	
524.46-40	Small Tools & Equipment	1,179	2,603	1,000	1,000	0	
524.47-10	Printing & Binding	2,148	2,766	748	1,000	252	
524.49-15	Advertising	175	22	500	0	(500)	
524.51-10	Office Supplies	2,046	3,480	4,400	4,200	(200)	

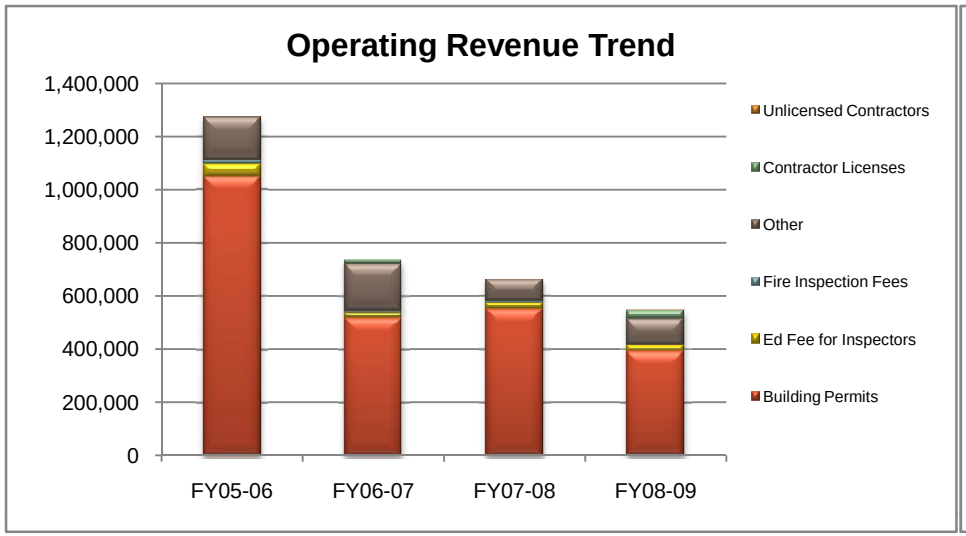
BUILDING (CONTINUED)

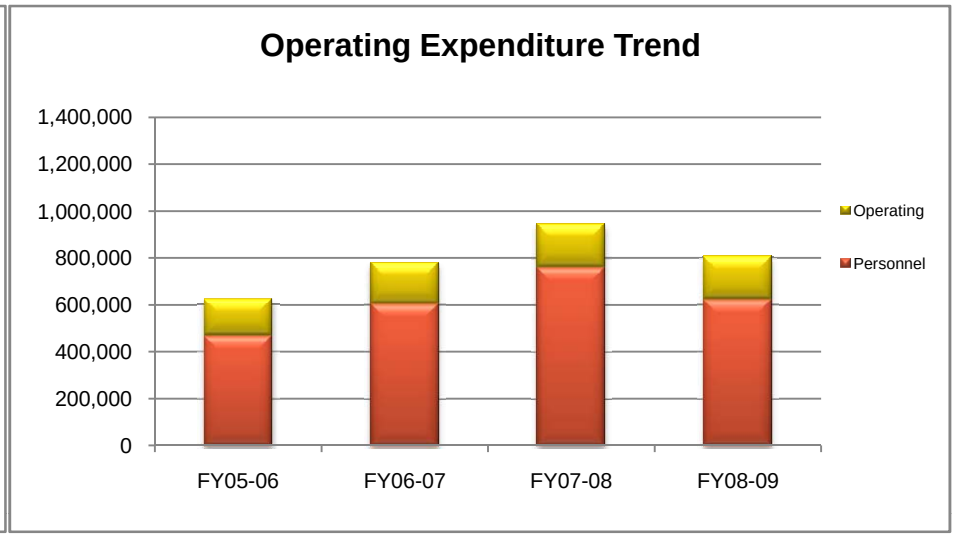
BUILDING DEPARTMENT FUND

Fund 181 Dept 2000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +(-)	COMMENTS
	Expenses (Continued)						
524.51-11	Office Equipment under $1,000	398	3,933	2,360	500	(1,860)	
51-20, 52-30	Data Processing Charges	25,648	28,093	0	0	0	
524.52-10	Gas, Oil, Lubricants	10,050	9,357	25,000	10,000	(15,000)	Reduction based on prior years actuals
524.52-12	Other Operating Expenses	267	129	0	0	0	
524.52-20	Clothing & Wearing Apparel	2,731	3,240	1,644	1,850	206	
524.54-10	Publications/Memberships	5,365	0	0	0	0	
	Total Operating Expenses	**156,984**	**174,625**	**186,265**	**185,335**	**(930)**	
524.64-10	Equipment	181,874	36,731	1,500	14,000	12,500	Capital Technology Plan
	Total Capital Expenses	**181,874**	**36,731**	**1,500**	**14,000**	**12,500**	
	Prior Year Code Enforcement	**97,684**					
	Prior Year Fire Inspection	**74,677**	**49,009**	**60,000**		(60,000)	Fee structure now in General Fund
587.98-10	Reserves for Contingency	0	0	1,077,160	1,016,764	(60,396)	Includes $16,333 education monies.
587.98-41	Personal Services Reserve	0	0	5,671	8,879	3,208	
	Total Reserves	**0**	**0**	**1,082,831**	**1,025,643**	**(57,188)**	
	TOTAL FUND EXPENSES	**977,207**	**864,063**	**2,087,558**	**1,844,514**	**(243,044)**	

Personnel Summary-Positions	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
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	2.00	1.00	1.00	1.00	
Building Inspector II	1.00	2.00	2.00	1.00	One position eliminated
Staff Assistant IV	0.00	1.00	1.00	1.00	
Plans Examiner	0.00	1.00	1.00	1.00	
Central Permitting Technician	1.00	0.50	1.00	1.50	One half of a position transferred from Growth Mgmt
Certified Permit Technician	1.00	1.00	1.00	0.00	One position eliminated
Permit Technician	0.00	1.00	1.00	0.00	Position eliminated
Licensing Manager	0.00	0.00	1.00	1.00	
Office Manager	1.00	0.00	0.00	0.00	
Fire Prevention Inspector	1.00	0.00	0.00	0.00	
Total Positions	**9.00**	**9.50**	**11.00**	**8.50**	

BUILDING **BUILDING DEPARTMENT FUND**





NOTE FOR GRAPH
Fees collected for Building permits are the main source of revenue for this division.

CAPITAL OUTLAY FOR CURRENT BUDGET:

4 Tough book Laptop Replacements	$14,000

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Building Permits	1,048,295	516,835	550,000	389,908
Ed Fee for Inspectors	49,887	21,427	25,000	25,000
Fire Inspection Fees	10,858	8,112	6,000	0
Other	161,813	172,849	80,750	98,015
Contractor Licenses	0	11,810	0	30,400
Unlicensed Contractors	0	0	0	2,500
Interfund Transfer	1,180,670	145,746	0	0
Less 5% Statutory Reduction	0	0	(33,088)	(27,291)
Cash Carry Forward	0	1,474,207	1,458,896	1,325,982
	2,451,523	**2,350,986**	**2,087,558**	**1,844,514**
Expenses				
Personnel	465,988	603,698	756,962	619,536
Operating	156,984	174,625	186,265	185,335
Capital	181,874	36,731	1,500	14,000
Other	172,361	49,009	60,000	0
Reserves	0	0	1,082,831	1,025,643
	977,207	**864,063**	**2,087,558**	**1,844,514**

Engineering

Engineer:
Ms.Faith Alkhatib
1769 E. Moody Blvd.
Bunnell, Fl 32110
(386) 313-4045

Engineering

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 road and state 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 (FDEP), Florida Inland Navigation District (FIND) St. Johns River Water Management District (SJRWMD) and Florida Department of Transportation (FDOT) grant funds for projects such as road and drainage improvements, artificial reef, park development and beautification programs. In addition, the department provides assistance and/or collaborates with each municipality (Beverly Beach, Bunnell, Flagler Beach, Marineland and Palm Coast) and local citizen groups such as Scenic A1A PRIDE.

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 budget is maintained and the project is completed on time.

Primary Functions

- Supervise capital projects from inception to completion including conceptual planning, design, permitting with state and federal agencies, and construction.
- Monitor safety and functional operation of the County's transportation infrastructure and public resources such as parks and community facilities.
- Develop 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.
- Provide technical support to other County departments.

Current Projects

- Matanzas Woods Interchange Justification Report
- County Road 305 bridge replacement – Bridge #1
- A1A National Scenic Byway Gateway Improvements – Phase 2
- Civic Arena Project
- Shoreline Stabilization Feasibility Study (to address beach erosion in Flagler Beach and Flagler County)
- Bay Drive Park development
- Lehigh Greenway Rail Trail

Projects for the Upcoming Fiscal Year

- Sidewalk Design on U.S. 1 in Bunnell
- County Road 305 bridge replacement – Bridge #2
- Princess Place Preserve bridge replacement
- A1A National Scenic Byway Gateway Improvements – Phase 3

Fiscal Year 2008-2009 Goals
Engineering

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Complete the remaining phases of the National Scenic Byways Project.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.
- In conjunction with the City of Bunnell, complete the design for the sidewalk from East Woodland to Royal Palms Parkway.
- Complete the current phase of the Lehigh Trail project.

ENGINEERING **MUNICIPAL SERVICES FUND**

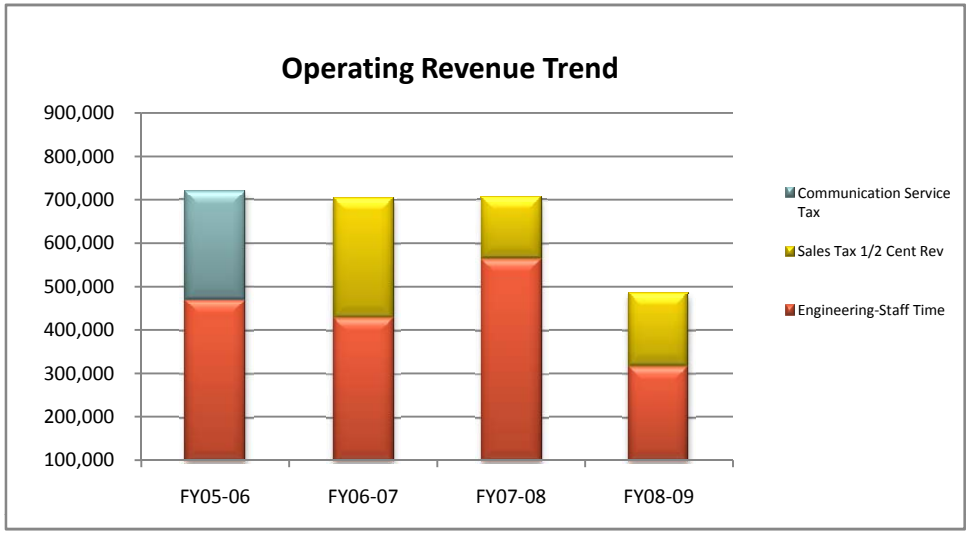
Fund 180 Dept 0800	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-05	Staff Time	469,595	427,932	563,000	317,000	(246,000)	
335.17-00	Sales Tax 1/2 Cent Rev	0	275,727	143,863	167,674	23,811	
335.90-00	Communication Services Tax	248,836	0	0	0	0	Florida Statute 202
369.90-05	Copies-Engineering	22	31	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(35,343)	(22,037)	13,306	
	TOTAL REVENUES	**718,453**	**703,690**	**671,520**	**462,637**	**(208,883)**	
	Expenses						
541.10-12	Regular Salaries	441,833	474,802	443,133	314,643	(128,490)	Project Engineer, Engineering Inspector and Staff
541.10-14	Overtime	2,774	4,188	3,000	0	(3,000)	Assistant IV positions eliminated
541.xx-xx	Employee Benefits	227,903	196,266	194,658	115,350	(79,308)	
	Total Personnel Expenses	**672,510**	**675,256**	**640,791**	**429,993**	**(210,798)**	
541.34-10	Other Contracted Services	370	0	0	0	0	
541.xx-xx	Travel/Training	767	149	3,800	3,000	(800)	
41-10,41-20	Communications	4,102	4,521	4,500	4,000	(500)	
541.41-30	Postage Expense	382	292	400	400	0	
541.45-20	Vehicle Insurance	1,332	1,820	2,400	1,095	(1,305)	
541.45-60	Other Insurance & Bonds	186	0	0	0	0	
541.46-10	Building/Equipment Repairs	456	0	200	200	0	
541.46-20	Vehicle Repair	2,611	1,939	750	750	0	
541.46-30	Maintenance Agreements	2,187	2,461	5,500	3,000	(2,500)	
541.46-40	Small Tools & Equipment	1,851	311	500	400	(100)	
541.47-10	Printing & Binding	192	379	395	295	(100)	
541.48-20	Advertising	395	0	500	300	(200)	
541.49-10	Other Current Chgs/Oblig	0	106	0	0	0	
541.49-15	Advertising	195	0	0	0	0	
541.51-10	Office Supplies	3,921	4,841	4,500	2,930	(1,570)	
541.51-11	Office Equipt under $1,000	304	2,998	1,574	1,574	0	
541.51-20	Data Processing Supplies	677	264	0	0	0	
541.52-10	Gas, Oil & Lubricants	4,270	2,396	2,500	2,500	0	
541.52-12	Other Operating Expenses	656	55	210	200	(10)	
541.52-20	Clothing & Wearing Apparel	0	18	0	0	0	
541.52-30	Data Software Supplies	3,228	2,753	3,000	3,000	0	
541.54-10	Publications/Memberships	0	705	0	500	500	
	Total Operating Expenses	**28,082**	**26,008**	**30,729**	**24,144**	**(6,585)**	

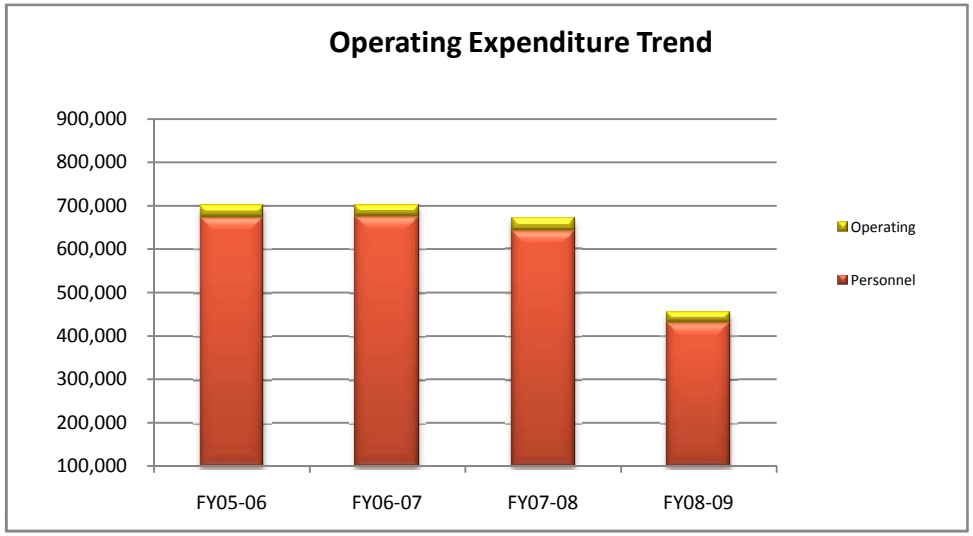
ENGINEERING **MUNICIPAL SERVICES FUND**

Fund 180 Dept 0800	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
541.64-10	Equipment	14,799	2,395	0	8,500	8,500	Capital Technology Plan
	Total Capital Expenses	**14,799**	**2,395**	**0**	**8,500**	**8,500**	
	TOTAL EXPENSES	**715,391**	**703,659**	**671,520**	**462,637**	**(208,883)**	

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
Personnel Summary-Positions					
County Engineer	1.00	1.00	1.00	1.00	
Assistant County Engineer	1.00	1.00	1.00	1.00	
Project Engineer	2.00	3.50	2.00	1.00	One position eliminated
Engineering Inspector	1.00	1.00	1.00	0.00	Position eliminated
Drafter/CAD Technician	0.00	1.00	1.00	1.00	
Staff Assistant III	0.00	2.00	1.00	1.00	
Staff Assistant IV	1.00	1.00	1.00	0.00	Position eliminated
Office Manager	1.00	0.00	0.00	0.00	
Assistant to County Engineer	1.00	0.00	0.00	0.00	
Administrative Secretary	1.00	0.00	0.00	0.00	
Engineering Technician II	1.00	0.00	0.00	0.00	
Total Positions	**10.00**	**10.50**	**8.00**	**5.00**	

ENGINEERING — MUNICIPAL SERVICES FUND





NOTE FOR GRAPH

The main revenue sources for the Engineering Department are Staff Time charges received from capital projects and a portion of the 1/2 Cent Sales Tax funds received from the State.

UNITS OF MEASUREMENT

1) Complete CR305 Bridge replacement project.
2) Complete Matanzas Woods Parkway/I-95 interchange justification report.
3) Complete Lehigh Trail project.
4) Complete multiple phases of the National Scenic Byway project.
5) Complete Princess Place Bridge replacement project.
6) Complete US1 Sidewalk project design.
7) Complete CR305 Widening project.
8) Complete Beach Erosion Program.

CAPITAL OUTLAY FOR CURRENT BUDGET

2 CAD/GIS Replacement Computers	6,000
Replacement Laptop with Docking Station	2,500
	8,500

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Engineering-Staff Time	469,595	427,932	563,000	317,000
Communication Service Tax	248,836	0	0	0
Sales Tax 1/2 Cent Rev	0	275,727	143,863	167,674
Miscellaneous	22	31	0	0
Less 5% Statutory Reduction	0	0	(35,343)	(22,037)
	718,453	**703,690**	**671,520**	**462,637**
Expenses				
Personnel	672,510	675,256	640,791	429,993
Operating	28,082	26,008	30,729	24,144
Capital	14,799	2,395	0	8,500
	715,391	**703,659**	**671,520**	**462,637**

STAFF TIME FOR CAPITAL PROJECTS

Matanzas Woods Parkway/I95 IJR	15,000
CR305 Bridge # 1	100,000
Scenic Byways	35,000
US1 Sidewalks	50,000
Matanzas Woods Parkway/Old Kings Mitigation	7,000
Princess Place Bridge	32,200
CR305 Bridge # 2	30,000
Roberts Road Construction	47,800
	317,000

Flagler County Airport

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) data, Flagler County ranks 4th out of 105 General Aviation airports in Florida and the 81st busiest of all public use airports in the nation with 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 FAA.

The Airport's development is guided by the approved Airport Layout 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.

Ongoing Airport Projects

- Air Traffic Control Tower - $3,000,000 (Funding: $2.4M FDOT / $600,000 Airport Enterprise Fund)
- Two Storage Hangars to accommodate corporate aircraft - $962,000 (Funding: $769,600 FDOT / $192,400 Airport Enterprise Fund)
- The Environmental Assessment of Near Term Projects - $349,935 (Funding: $332,438 FAA / $8,748 FDOT / $8,479 Airport Enterprise Fund) – The FAA required study due to be completed in the Fall of 2008 will clear the way for the Runway 11/29 Relocation and Extension; the South Entrance Road to Airpark Phase B; construction of a new General Aviation Terminal; and hangar construction and apron expansion.

Major Airport Tenants

- Ginn Clubs and Resorts
- CAPT, LLC
- Ryan Aviation, Inc.
- Lunsford Air Consulting
- Triangle Air Business Park
- High Jackers Restaurant
- Flagler Aircraft Service

Primary Functions

- Fueling operations for 80 home based 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 State and Federal grant contracts.

Fiscal Year 2008-2009 Goals
Airport

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Resolve the aircraft salvage yard case at the Airport.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.

Fund 401 Dept 4100/6000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
344.10-xx	Rents	498,808	682,255	655,810	801,850	146,040	
344.10-xx	Sale of Fuel	1,896,559	2,262,252	2,673,754	2,894,000	220,246	
344.10-12	User Fees	5,195	6,180	4,450	900	(3,550)	
344.10-15	Utilities Reimbursement	9,888	13,004	14,400	20,000	5,600	
xxx.xx-xx	Sale of timber, oil, surplus fill dirt, etc	1,073,756	107,402	12,600	4,800	(7,800)	
361.10-00	Interest	(2,414)	17,246	14,954	17,850	2,896	
399.00-00	Cash Carry Forward	0	0	0	108,821	108,821	
398.00-00	Less 5% Statutory Reduction	0	0	(191,309)	(185,800)	5,509	
	TOTAL REVENUES	**3,481,792**	**3,088,339**	**3,184,659**	**3,662,421**	**477,762**	
	Expenses						
542.10-12	Regular Salaries	244,220	283,425	317,271	314,910	(2,361)	
542.10-13	Other Salaries & Wages	10,305	2,754	0	0	0	
542.10-14	Overtime	11,706	18,969	26,000	26,000	0	
542.xx-xx	Employee Benefits	143,972	154,986	161,159	150,744	(10,415)	
	Total Personnel Expenses	**410,203**	**460,134**	**504,430**	**491,654**	**(12,776)**	
31-10,34-10	Investment Fees	0	0	0	1,100	1,100	
542.31-10	Professional Services	300	27,685	55,000	55,000	0	
542.34-10	Other Contracted Services	11,461	11,153	129,850	54,800	(75,050)	FBO renovations completed in FY08
542.34-20	Custodial Services (Facilities)	315	3,179	6,500	6,700	200	
40-10,54-20	Travel/Training	6,373	4,121	7,200	7,200	0	
41-10,41-20	Communications	6,664	7,244	11,840	9,590	(2,250)	
542.41-30	Postage Expense	546	386	600	600	0	
542.43-10	Utilities Expense	37,174	45,040	58,200	68,700	10,500	FPL rate increase
542.44-10	Rentals & Leases	5,746	5,623	12,200	11,820	(380)	
542.45-10	General Liability Insurance	8,500	11,000	12,100	14,000	1,900	
542.45-20	Vehicle Insurance	3,959	6,206	7,500	7,500	0	
542.45-30	Property/Casualty Insurance	0	0	0	27,935	27,935	
542.45-60	Other Insurance & Bonds	44	0	0	0	0	
542.46-10	Building/Equipment Repairs	19,653	38,136	49,500	52,000	2,500	
542.46-20	Vehicle Repair	7,748	11,201	9,000	10,500	1,500	
542.46-30	Maintenance Agreements	8,668	5,434	8,200	7,100	(1,100)	
542.46-40	Small Tools & Equipment	4,394	2,186	4,550	4,300	(250)	
542.47-10	Printing & Binding	148	72	1,200	1,200	0	
542.48-10	Promotional Activities	0	729	3,500	3,500	0	
542.49-10	Credit Card Processing Fees	45,592	53,940	54,100	54,100	0	
542.49-14	Landfill Tipping Fees	0	11	0	0	0	
542.49-15	Advertising	196	14	500	500	0	
542.49-91	Write Offs/shortages	171	0	0	0	0	

AIRPORT — ENTERPRISE FUND

Fund 401 Dept 4100/4910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
542.51-10	Office Supplies	942	1,055	1,200	1,200	0	
542.51-11	Office Equipment under $1,000	966	556	1,800	1,500	(300)	
542.51-20	Data Processing Supplies	281	648	340	300	(40)	
542.52-10	Gas, Oil & Lubricants	7,481	10,645	8,000	14,000	6,000	fuel price increase
542.52-12	Other Operating Expenses	5,135	5,065	7,850	7,000	(850)	
542.52-16	Aviation Oil & Jet Fuel	466,729	346,980	450,000	675,000	225,000	Anticipated increase in aviation fuel sales in FY09
542.52-17	Jet Fuel (Jet A)	889,033	1,191,005	1,404,000	1,600,000	196,000	based on discussions with potential customers
542.52-20	Clothing & Wearing Apparel	813	341	1,500	1,500	0	
542.52-30	Data Processing Software	747	0	1,550	300	(1,250)	
542.54-10	Publications/Memberships	469	911	2,200	3,600	1,400	
542.59-10	Depreciation Expense	570,382	610,688	0	0	0	
	Total Operating Expenses	**2,110,630**	**2,401,254**	**2,309,980**	**2,702,545**	**392,565**	
542.63-10	Improvements Other Than Buildings	0	0	11,520	15,220	3,700	Taxiway "E"
542.64-10	Equipment	0	0	46,500	21,500	(25,000)	Capital Equipment Plan $16.5k & Antenna $5k
	Total Capital Expenses	**0**	**0**	**58,020**	**36,720**	**(21,300)**	
542.71-30	Principal on Loan/Lease	0	0	108,083	189,565	81,482	Principal/Interest for two existing & one pending loan
542.72-30	Interest on Loan/Lease	124,748	209,293	204,146	241,937	37,791	$1.4 million-CAPT, ES Hangar-Maturity Date 10/2023
542.73-10	Other Debt Service Costs	7,642	12,000	0	0	0	$2.05 million-Corporate Hangar-Maturity date 12/2025
	Total Debt Service Expenses	**132,390**	**221,293**	**312,229**	**431,502**	**119,273**	$1.2 million-pending-Air Traffic Control Tower, CDBG Economic Dev. Loan repayment
	TOTAL EXPENSES	**2,653,223**	**3,082,681**	**3,184,659**	**3,662,421**	**477,762**	

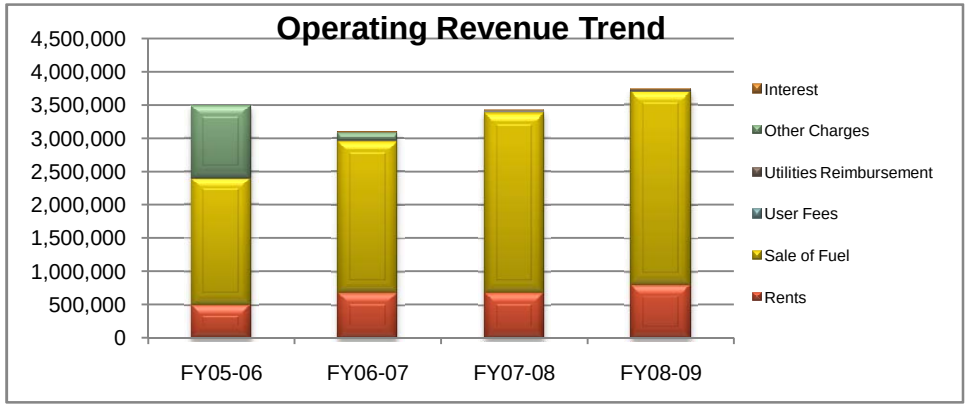
CAPITAL PROJECTS-AIRPORT — ENTERPRISE FUND

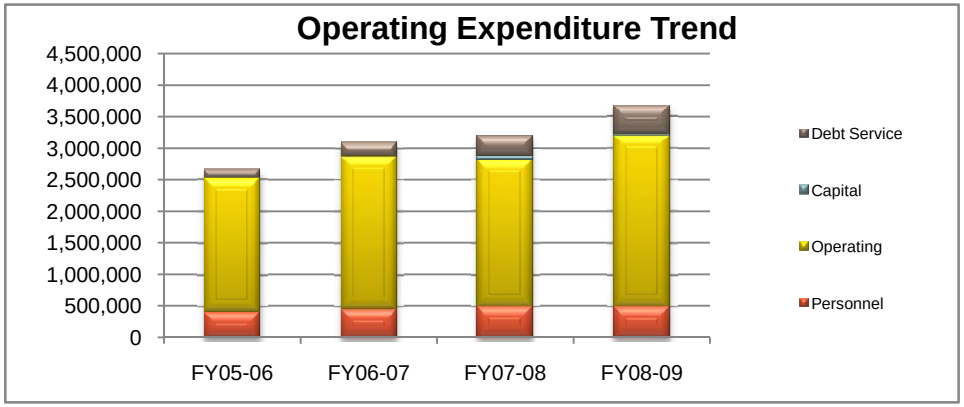
Fund 401 Dept 8000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.41-xx	Grant Awards	244,019	331,907	288,134	3,233,292	2,945,158	All grant funding is part of the 5 year work plan FDOT, Aviation Department
384.01-00	Loan Proceeds	0	0	0	500,000	500,000	Capital Project Air Traffic Control Tower
344.10-xx	Cash Carry Forward	0	0	0	294,101	294,101	Capital Project Hanger, Environment Asst. Tower design
344.10-xx	Rents	0	0	26,440	0	(26,440)	
	TOTAL REVENUES	**244,019**	**331,907**	**314,574**	**4,027,393**	**3,712,819**	
	Expenses						
559.34-20	CDBG-Cakes Across America	0	4,158	0	0	0	
542.62-10	Design-Control Tower	0	0	36,379	17,160	(19,219)	Carry Forward-FDOT 80% Aug'05-Jun'09.
542.63-10	Environmental Assessment	0	0	278,195	103,233	(174,962)	Carry Forward -FAA 95%, FDOT 2.5% Jul'07-Feb'09
542.63-10	T-Hangar Construction	0	0	0	907,000	907,000	Carry Forward-FDOT 80% Apr'08-Feb 2010
542.63-10	Control Tower Construction	0	0	0	3,000,000	3,000,000	Approved Jun'08 FDOT 80%-Loan pending for match
	TOTAL PROJECT COSTS	**0**	**4,158**	**314,574**	**4,027,393**	**3,712,819**	See Section 7 for Capital Project details.

RESERVES-AIRPORT

ENTERPRISE FUND

Fund 401 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	6,871,467	350,880	666,155	304,594	(361,561)	
344.10-xx	Sale of Fuel	0	0	14,246	0	(14,246)	
384.01-00	Loan Proceeds	0	0	0	700,000	700,000	
	TOTAL REVENUES	**6,871,467**	**350,880**	**680,401**	**1,004,594**	**324,193**	
	Expenses						
587.98-41	Personal Services Reserve	0	0	6,951	8,233	1,282	
587.98-50	Reserve Future Capital	0	0	673,450	996,361	322,911	Future Grant match requirements & advancement of cash for future grant reimbursements.
	Total Reserves	**0**	**0**	**680,401**	**1,004,594**	**324,193**	
	TOTAL FUND EXPENSES	**2,653,223**	**3,086,839**	**4,179,634**	**8,694,408**	**4,514,774**	





NOTE FOR GRAPH

Fuel sales and rents are the main revenue sources that support the Airport operations.

EQUIPMENT OUTLAY FOR CURRENT BUDGET:

1 Replacement Light Duty Pickup Truck	$16,500
Antenna	$5,000
	$21,500

CAPITAL PROJECTS

Control Tower Design	$17,160
Environmental Assessment	$103,233
T-Hangar Construction	$907,000
Control Tower Construction	$3,000,000
	$4,027,393

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary - Positions				
Airport Director	1.00	1.00	1.00	1.00
Airport Operations S	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Airport Attendant	3.00	4.00	5.00	4.00
Staff Assistant IV	1.00	1.00	1.00	1.00
Customer Service A	1.00	0.00	0.00	0.00
Total Positions	**8.00**	**8.00**	**9.00**	**8.00**

SUMMARY	**ACTUAL FY05-06**	**ACTUAL FY06-07**	**BUDGETED FY07-08**	**APPROVED FY08-09**
Revenues				
Rents	498,808	682,255	682,250	801,850
Sale of Fuel	1,896,559	2,262,252	2,688,000	2,894,000
User Fees	5,195	6,180	4,450	900
Utilities Reimbursement	9,888	13,004	14,400	20,000
Other Charges	1,073,756	107,402	12,600	4,800
Interest	(2,414)	17,246	14,954	17,850
Grant Awards	244,019	331,907	288,134	3,233,292
Loan Proceeds	0	0	0	1,200,000
Cash Carry Forward	0	350,880	666,155	707,516
Less 5% Statutory Reduction	0	0	(191,309)	(185,800)
	3,725,811	**3,771,126**	**4,179,634**	**8,694,408**
Expenses				
Personnel	410,203	460,134	504,430	491,654
Operating	2,110,630	2,401,254	2,309,980	2,702,545
Capital	0	0	58,020	36,720
Debt Service	132,390	221,293	312,229	431,502
Reserves	0	0	680,401	1,004,594
Capital Projects	0	4,158	314,574	4,027,393
	2,653,223	**3,086,839**	**4,179,634**	**8,694,408**

Utilities

The Utilities Division currently oversees the Beverly Beach Water and Wastewater Plant. This is a relatively small utility, servicing 485 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 treats its own wastewater.

Flagler County has received grants and loans to undertake the replacement and improvements of the Beverly Beach Water and Wastewater System. Flagler County is in the process of constructing a new advanced wastewater treatment plant that will include a potable high pressure pumping system and ground storage reservoir, an improved water distribution system and wastewater collection system, a fire suppression system including 32 fire hydrants and rehabilitation of one lift station. Also included is an emergency interconnect with the City of Flagler Beach water supply system to ensure proper flows and pressure for fire suppression.

The upgrade will result in a more environmentally sound and reliable treatment system and expand the capacity from 65,000 gallons per day (gpd) to 100,000 gpd with an option for increased capacity in the future. Other advantages to constructing new facilities include the following:

- ❖ Less pollution to the Intracoastal Waterway
- ❖ Ability to add customers (increase from 65,000 gpd to 100,000 gpd)
- ❖ Better pressure and increased fire protection
- ❖ Better system reliability for its customers

The funding for the project is based on the following funding sources:

• USDA Loan	$3.58 million
• USDA Grant	$1.854 million
• State Earmark Funds	$750,000

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. 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. Also, as part of the Plantation Bay Development Order, Flagler County is seeking to obtain this utility and provide for the water and wastewater service within the Plantation Bay Development.

Primary Functions

- ❖ Perform management and support for the daily operations of the Beverly Beach Wastewater Treatment Plant.
- ❖ Process approximately 23 million gallons of wastewater annually.
- ❖ Maintain water distribution and wastewater collection systems within the Beverly Beach service area.
- ❖ Maintain four lift stations and three boost pumps within the Beverly Beach system.
- ❖ Provide billing and customer service to 485 customers.
- ❖ Provide on-call emergency response to customers of the Beverly Beach system 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 system.

Fiscal Year 2008-2009 Goals
Utilities

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.
- Begin construction of the Beverly Beach utility upgrade project, including the installation of fire hydrants, by March 2009.
- Negotiate or develop a plan for the long range water supply of the Bulow/Old Kings Road corridor by July 2009.
- Negotiate or develop a plan for the long range water supply the Beverly Beach Service Area by July 2009.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Continue to seek the acquisition of the Plantation Bay Utility to include establishing the cost for the system acquisition and method of financing.
- Acquire the Eagle Lakes water and sewer plants in 2008, as provided for by the two development agreements entered into by the BOCC and the Eagle Lakes Developer.
- Develop a water meter replacement program to replace the water meters within the Beverly Beach service area with more efficient touch or radio read meters over the next five years.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.
- Verify and update the master plan developed for the Bulow/Old Kings Road corridor by July 2009.

Fiscal Year 2008-2009 Goals
Utilities

- Educate the public on the historical occurrences surrounding Flagler County's decision to pursue a utility system through creation of a report that outlines significant decisions and considerations by June 2009.

UTILITIES OPERATING - GENERAL SERVICES — ENTERPRISE FUND

Fund 404 Dept 3101	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
343.30-01	Water Utility Revenue	425,691	474,606	477,478	446,628	(30,850)	
341.92-00	Staff Time	3,701	3,105	19,123	0	(19,123)	
343.60-02	Development Services	30,721	20	4,536	0	(4,536)	
361.10-00	Interest	6,982	33,298	10,788	25,767	14,979	
369.30-00	Refund Prior Year Expense	96	0	0	0	0	
369.90-00	Miscellaneous	67	2	0	0	0	
364.41-00	Sale Fixed Assets	0	433	0	0	0	
381.00-00	Interfund Transfer from General Fund	41,000	0	0	0	0	
384.01-00	USDA Loan Proceeds	0	0	30,000	0	(30,000)	
389.40-02	Developers	117,500	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	192,232	192,232	Carry forward balance is due from
	TOTAL REVENUES	**625,758**	**511,464**	**541,925**	**664,627**	**122,702**	General Fund advancement.
	Expenses						
533.10-12	Regular Salaries	100,192	135,303	132,216	93,512	(38,704)	Utility Operator eliminated and
533.10-13	Other Wages & Salaries	0	0	0	6,000	6,000	.50 Accounting Clerk transferred to
533.10-14	Overtime	166	897	2,000	2,000	0	General Services.
533.10-xx	Employee Benefits	59,101	70,139	65,710	44,613	(21,097)	
	Total Personnel Expenses	**159,459**	**206,339**	**199,926**	**146,125**	**(53,801)**	
533.31-10	Professional Services	96,342	104,991	60,000	30,000	(30,000)	Replacement of the Beverly Beach plant.
533.34-10	Other Contracted Services	70,315	52,485	55,451	70,172	14,721	Addition of Eagle Lakes Plant.
533.34-20	Governmental Services	14,240	1,280	30,000	10,000	(20,000)	Reduction in the need for internal
533.10-xx	Travel / Training	175	667	1,127	900	(227)	engineering support.
4110, 4120	Communications	2,122	1,643	2,760	2,220	(540)	
533.41-30	Postage Expense	2,474	2,796	3,753	4,223	470	
533.43-10	Utilities Expense	81,714	74,867	81,312	100,406	19,094	Increase in the cost of water from Palm Coast,
533.44-10	Rentals & Leases	5,716	5,354	0	0	0	addition of buying water from Flagler Beach
533.45-10	General Liability Insurance	0	0	3,080	6,160	3,080	for condo fire system and addition of
533.45-20	Vehicle Insurance	508	1,517	1,627	958	(669)	Eagle Lakes Electricity.
533.45-30	Property/Casualty Insurance	0	0	0	10,161	10,161	Property Insurance for treatment plants,etc
533.46-10	Bldging/Equipment Repairs	22,520	11,914	19,500	23,000	3,500	
533.46-20	Vehicle Repair	1,450	1,608	6,210	3,400	(2,810)	
533.46-30	Maintenance Agreements	7,350	10,495	15,025	15,025	0	
533.46-40	Small Tools & Equipment	11,376	4,887	12,524	12,524	0	
533.47-10	Printing & Binding	1,007	570	3,486	1,078	(2,408)	
533.49-10	Other Current Charges	4,184	4,416	4,382	6,750	2,368	
533.49-15	Advertising	280	489	855	900	45	
533.49-91	Write Offs/shortages	1,948	95	7,263	0	(7,263)	Historical data depicts annual average of
533.51-10	Office Supplies	1,445	473	1,500	1,440	(60)	$1,200.
533.51-11	Office Equipment under $1,000	72	0	200	0	(200)	

UTILITIES OPERATING - GENERAL SERVICES — ENTERPRISE FUND

Fund 404 Dept 3101	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
533.51-20	Data Processing Supplies	17	0	0	0	0	
533.52-10	Gas, Oil & Lubricants	1,402	4,852	6,736	7,800	1,064	
533.52-12	Other Operating Expenses	5,876	6,715	10,164	19,800	9,636	Chemicals for Eagle Lakes Plant.
533.52-20	Clothing & Wearing Apparel	16	884	960	735	(225)	
533.52-30	Data Processing Software	0	350	0	0	0	
533.54-10	Publications/Memberships	204	242	350	350	0	
533.59-10	Depreciation Expense	30,381	30,747	0	0	0	
	Total Operating Expenses	**363,134**	**324,337**	**328,265**	**328,002**	**(263)**	
533.64-10	Equipment	0	0	13,734	0	(13,734)	
	Total Capital Outlay	**0**	**0**	**13,734**	**0**	**(13,734)**	
533.72-30	Interest on Loan	0	0	0	105,000	105,000	Estimated USDA interest 1st year.
533.72-32	Interest on Advances	63,510	96,075	0	85,500	85,500	General Fund has advanced cash for purchase of facility and other projects pending grant reimbursement. Interest on this advancement is charged.
	Total Debt Service	**63,510**	**96,075**	**0**	**190,500**	**190,500**	
	TOTAL OPERATING EXPENSES	**586,103**	**626,751**	**541,925**	**664,627**	**122,702**	

UTILITIES CAPITAL PROJECTS-GENERAL SERVICES — ENTERPRISE FUND

Fund 404 Dept 6000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
384.01-00	USDA Loan Proceeds	0	0	3,550,063	1,741,593	(1,808,470)	
331.35-01	USDA Grant	0	0	1,854,900	1,247,444	(607,456)	
399.00-00	Cash Carry Forward	0	0	0	200,000	200,000	Prior year's collection of utility impact fees
	TOTAL REVENUES	**0**	**0**	**5,404,963**	**3,189,037**	**(2,215,926)**	
	Expenses						
647361	Water & Sewer Line Replacement	0	0	0	100,000	100,000	See Section 7 Capital Project for details
635006	Beverly Beach Wastewater Treatment Plant	0	0	5,404,963	3,089,037	(2,315,926)	See Section 7 Capital Project for details
	TOTAL CAPITAL PROJECTS	**0**	**0**	**5,404,963**	**3,189,037**	**(2,215,926)**	

UTILITIES GRANTS-GENERAL SERVICES — ENTERPRISE FUND

Fund 404 Dept 3101	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
337.xx-xx	SJRWMD	0	0	320,000	0	(320,000)	Grants were not pursued as a cost saving measure
	TOTAL REVENUES	**0**	**0**	**320,000**	**0**	**(320,000)**	
	Expenses						
535.63-10	Improvements Other Than Buildings	0	0	320,000	0	(320,000)	
	TOTAL EXPENSES	**0**	**0**	**320,000**	**0**	**(320,000)**	

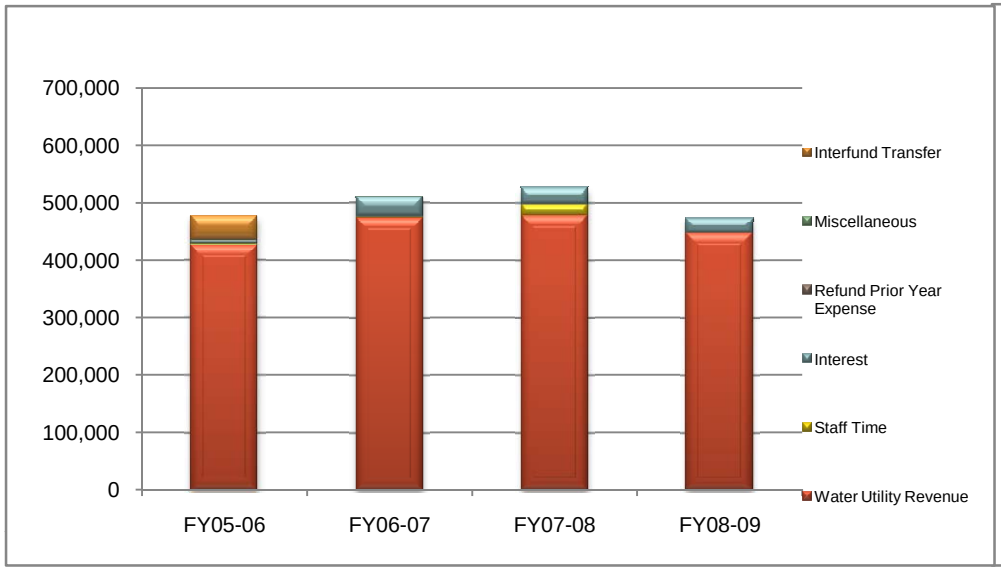
UTILITIES RESERVES — ENTERPRISE FUND

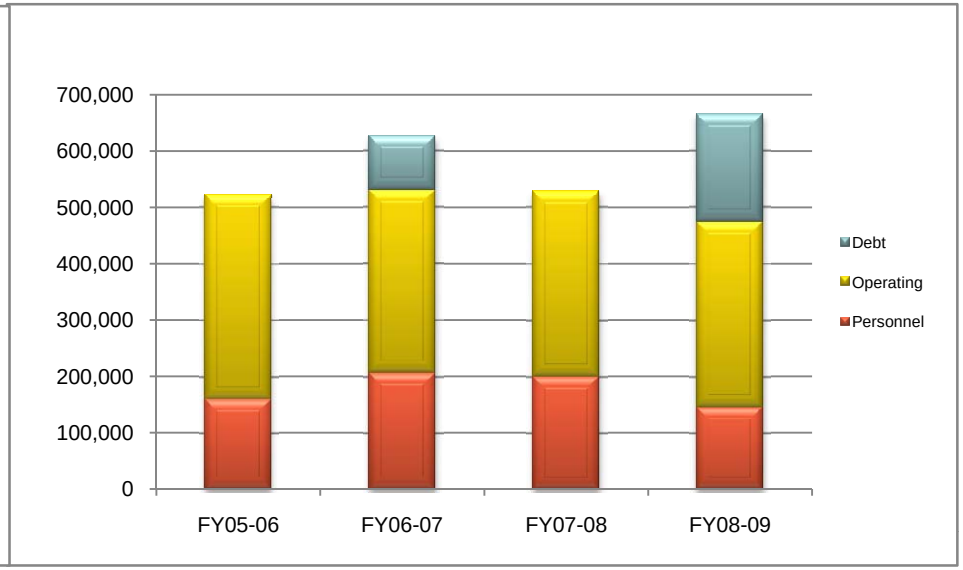
Fund 404 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	191,044	(1,156,824)	524,682	362,448	(162,234)	
363.23-01	Utility Impact Fees	166,180	23,620	0	0	0	
361.10-00	Interest	0	0	17,887	0	(17,887)	
384.01-00	USDA Loan Proceeds	0	0	0	0	0	
	TOTAL REVENUES	**357,224**	**(1,133,204)**	**542,569**	**362,448**	**(180,121)**	
	Expenses						
587.98-41	Personal Services Reserves	0	0	6,111	3,181	(2,930)	
587.98-50	Reserve Impact Fee - Future Projects	0	0	536,458	359,267	(177,191)	Identified in future year's capital projects.
	TOTAL RESERVES	**0**	**0**	**542,569**	**362,448**	**(180,121)**	
	TOTAL FUND EXPENSES	**586,103**	**626,751**	**6,809,457**	**4,216,112**	**(2,593,345)**	

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	
Personnel Summary - Positions					
Utility Services Coordinator	1.00	1.00	1.00	1.00	
Utility Technician	1.00	1.00	1.00	1.00	
Accounting Clerk	0.00	1.00	0.50	0.50	Split funded with General Services
Utility Systems Operator	0.00	1.00	1.00	0.00	Eliminated
Customer Service Representative	0.50	0.00	0.00	0.00	
Total Positions	**2.50**	**4.00**	**3.50**	**2.50**	

UTILITIES OPERATING - GENERAL SERVICES

ENTERPRISE FUND

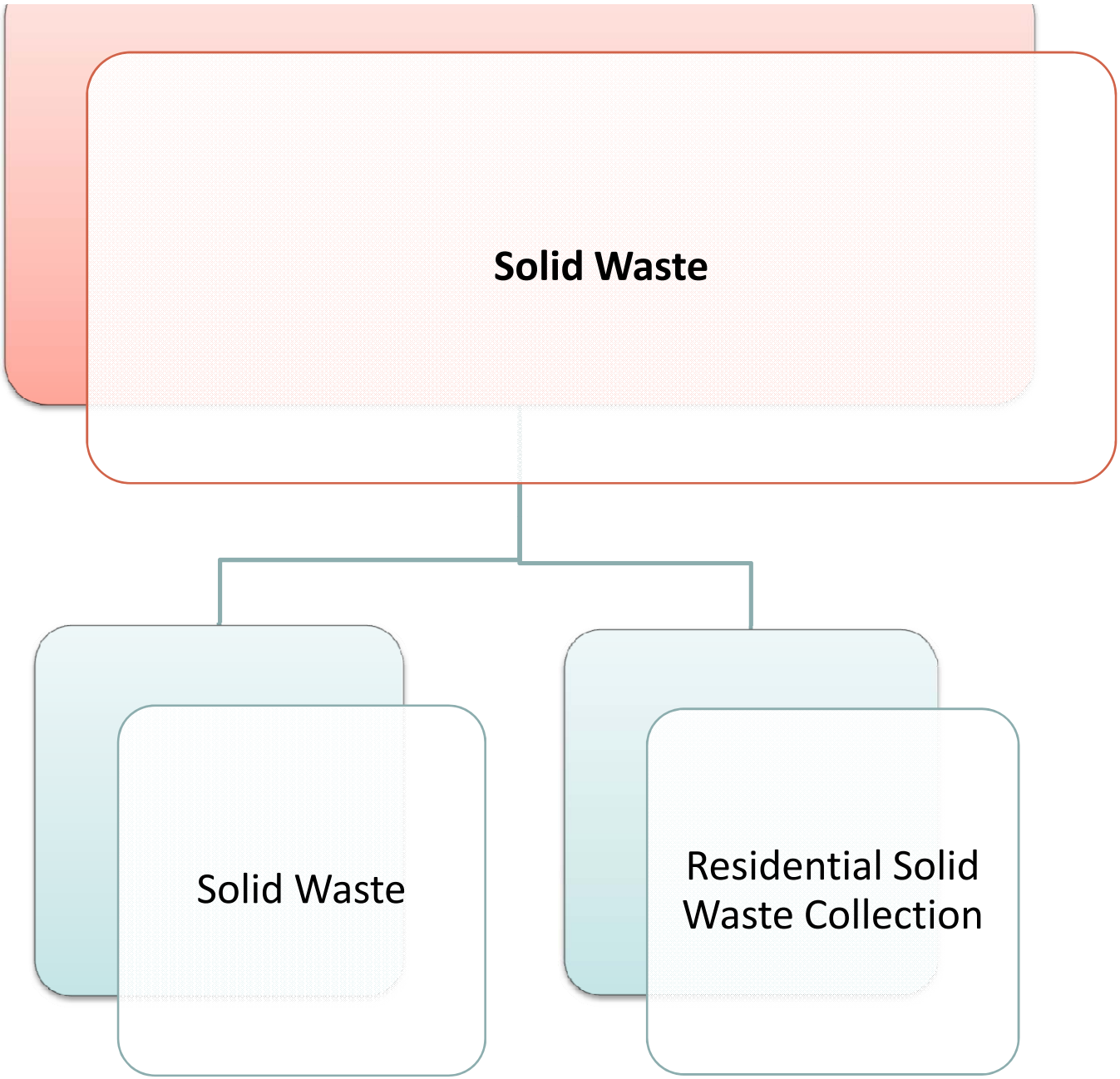




NOTE FOR GRAPH

Fee schedule approved by the board 2-21-2005.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Water Utility Revenue	425,691	474,606	477,478	446,628
Staff Time	3,701	3,105	19,123	0
Development Services	30,721	20	4,536	0
Interest	6,982	33,298	28,675	25,767
Utility Impact Fees	166,180	23,620	0	0
Refund Prior Year Expense	96	0	0	0
Miscellaneous	67	2	0	0
Sale Fixed Assets	0	433	0	0
Interfund Transfer	41,000	0	0	0
Developers	117,500	0	0	0
Loan Proceeds	0	0	3,580,063	1,741,593
Grants	0	0	2,174,900	1,247,444
Cash Carry Forward	191,044	(1,156,824)	524,682	754,680
	982,982	**(621,740)**	**6,809,457**	**4,216,112**
Expenses				
Personnel	159,459	206,339	199,926	146,125
Operating	363,134	324,337	328,265	328,002
Capital	0	0	13,734	0
Debt	0	96,075	0	190,500
Reserves	0	0	542,569	362,448
Capital Improvement	0	0	5,724,963	3,189,037
	522,593	**626,751**	**6,809,457**	**4,216,112**


Solid Waste
Solid Waste
Residential Solid Waste Collection

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, the Bunnell Landfill and the Old Kings Road Landfill. 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 three closed landfills (approximately 158 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 5,500 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.

Fiscal Year 2008-2009 Goals
Solid Waste

High Ranked Goals

- By June 2009, involve employees in identifying cost saving measures by offering an incentive program for implemented ideas.

Medium Ranked Goals

- Prior to FY 09/10, develop a policy statement that more clearly identifies to the public the County's role in providing services in both urban and rural areas.
- Reinforce the importance and tactics of quality customer service by conducting training on the topic for all front line employees at least once a year, beginning in 2008.
- By June 2009, provide satisfaction surveys to be completed by users of government services in an effort to identify areas where improvement is needed.
- Implement a County office recycling program to limit the amount of garbage sent to the landfills.

Low Ranked Goals

- Seek to privatize the provision of government services, where practical and financially feasible.

SOLID WASTE - GENERAL SERVICES — ENTERPRISE FUND

Fund 402	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
3020/8099/4910	**Revenues**	FY 05-06	FY 06-07	FY 07-08	FY 08-09	+/(-)	
381.00-00	Interfund Transfer	53,613	0	0	0	0	
364.33-10	Loss to Equipt/Bldg	5,733	0	0	0	0	
369.30-00	Refund Prior Year	500	15	0	0	0	
364.41-00	Sale of Fixed Assets	353	0	0	0	0	
369.90-00	Miscellaneous	11	0	0	0	0	
361.10-00	Interest	134,527	119,897	15,878	20,603	4,725	
341.92-00	Staff Time	0	0	0	0	0	
341.xx-xx	Fees	194,599	13,740	0	0	0	
334.34-10	Consolidated Solid Waste Management Grant	191,176	191,176	277,316	277,316	0	Grant award amount $277,316. Expires 9/30/2009.
399.00-00	Cash Carry Forward	2,314,926	1,519,254	0	0	0	
	TOTAL REVENUES	**2,895,438**	**1,844,082**	**293,194**	**297,919**	**4,725**	
	Expenses						
534.10-12	Regular Salaries	159,001	86,628	102,169	90,262	(11,907)	Elimination of .50 Project Engineer.
534.10-14	Overtime	4,950	0	0	0	0	
534.10-xx	Employee Benefits	109,278	41,227	54,147	44,502	(9,645)	
	Total Personnel Expenses	**273,229**	**127,855**	**156,316**	**134,764**	**(21,552)**	
534.31-10	Professional Services	169,585	83,035	67,500	98,500	31,000	Monitoring services, well replacements
534.31-10	Investment Advisor	1,096	1,680	0	0	0	
534.34-10	Bank Fees	0	95	0	0	0	
534.34-10	Other Contracted Services	180,399	8,201	38,990	32,780	(6,210)	Eliminated Volusia Landfill Tipping fees.
534.34-20	Governmental Services	47,571	8,214	3,547	0	(3,547)	Eliminated staff time charged to this division.
40-10,54-20	Travel / Training	425	132	0	0	0	
4110, 4120	Communications	1,890	1,340	1,360	1,700	340	
534.41-30	Postage Expense	80	41	100	100	0	
534.43-10	Utilities Expense	272	1,518	900	1,080	180	
534.44-10	Rentals & Leases	14,850	1,200	1,340	1,340	0	
45-20,52-10	Vehicle Costs	17,652	5,054	6,176	10,267	4,091	
534.46-10	Building/Equipment Repairs	2,331	4,024	1,500	1,718	218	
534.46-20	Vehicle Repair	20,283	6,584	5,000	4,658	(342)	
534.46-30	Maintenance Agreements	552	648	720	756	36	
534.46-40	Small Tools & Equip	3,940	1,480	432	500	68	
47-10, 51-10 ,11	Miscellaneous	586	0	200	200	0	
534.49-15	Advertising	173	93	100	200	100	
534.49-16	Prov closure/ lng term care	34,016	(172,538)	0	0	0	
534.52-12	Other Operating Expenses	6,680	11,436	7,388	7,456	68	
534.54-10	Publications / Memberships	42	534	375	400	25	
534.59-10	Depreciation Expenses	101,759	99,882	1,250	1,500	250	
	Total Operating Expenses	**604,182**	**62,653**	**136,878**	**163,155**	**26,277**	
	TOTAL EXPENSES	**877,411**	**190,508**	**293,194**	**297,919**	**4,725**	

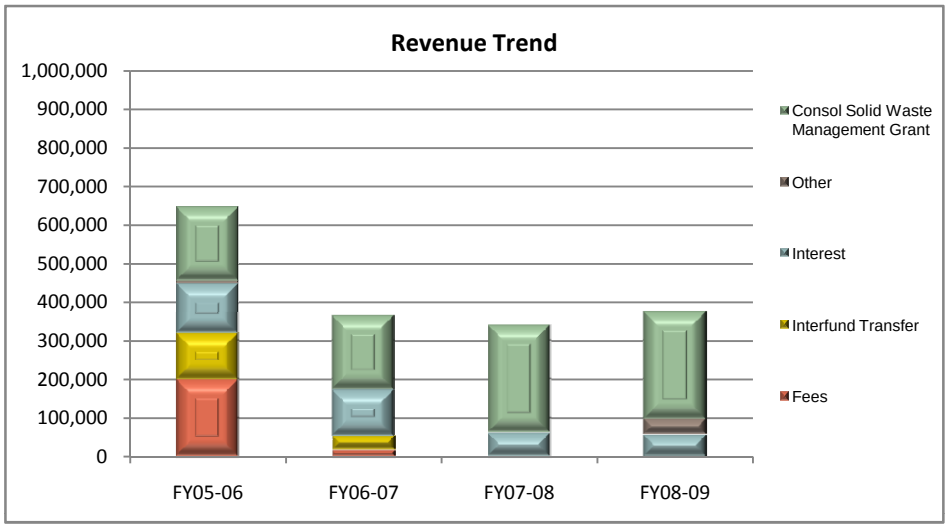
SOLID WASTE - INTERFUND TRANSFER — ENTERPRISE FUND

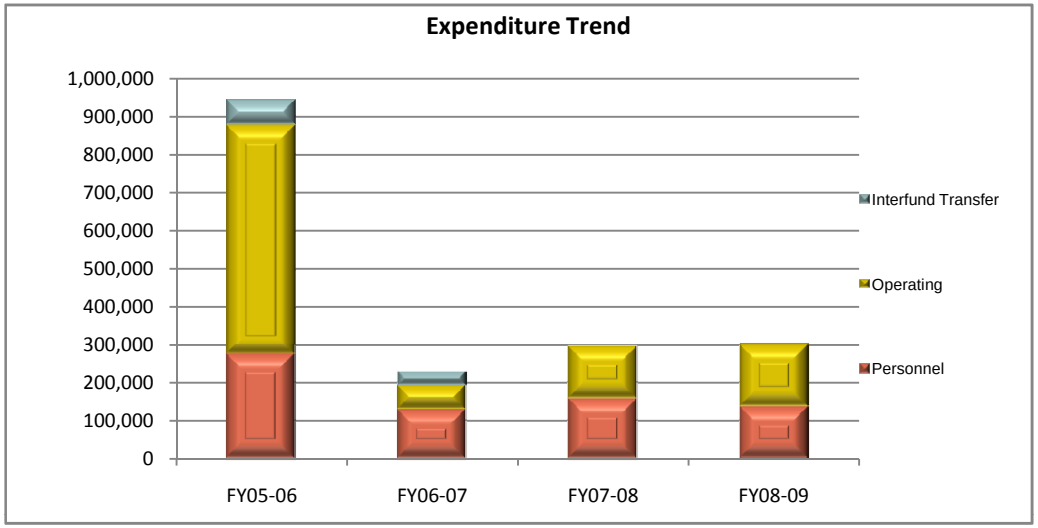
Fund 402 Dept 4600	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	66,630	37,546	0	0	0	
	TOTAL REVENUES	**66,630**	**37,546**	**0**	**0**	**0**	
	Expenses						
581.91-10	Interfund Transfer-Post Closure Funds	66,630	37,546	0	0	0	
	TOTAL INTERFUND TRANSFER	**66,630**	**37,546**	**0**	**0**	**0**	

SOLID WASTE - RESERVES — ENTERPRISE FUND

Fund 402 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	0	0	1,531,765	2,047,473	515,708	
341.92-00	Staff Time	0	0	0	39,200	39,200	Hourly employee rate worked at closed landfills charged
361.10-00	Interest	0	0	44,122	34,397	(9,725)	to 145, 146, 148 funds (see special revenue section)
	TOTAL REVENUES	**0**	**0**	**1,575,887**	**2,121,070**	**545,183**	
	Expenses						
587.98-10	Reserve for Outstanding Indebtedness	0	0	1,573,731	2,116,137	542,406	
587.98-41	Personnel Services Reserve	0	0	2,156	4,933	2,777	
	TOTAL RESERVES	**0**	**0**	**1,575,887**	**2,121,070**	**545,183**	
	TOTAL FUND EXPENSES	**944,041**	**228,054**	**1,869,081**	**2,418,989**	**549,908**	

SOLID WASTE - GENERAL SERVICES — ENTERPRISE FUND





NOTE FOR GRAPH

Funds awarded by FLA Department of Environmental Protection. Total award amount $277,316.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Fees	194,599	13,740	0	0
Interfund Transfer	120,243	37,546	0	0
Interest	134,527	119,897	60,000	55,000
Other	6,597	15	0	39,200
Consol Solid Waste Management Grant	191,176	191,176	277,316	277,316
Cash Carry Forward	2,381,556	1,556,800	1,531,765	2,047,473
	3,028,698	**1,919,174**	**1,869,081**	**2,418,989**
Expenses				
Personnel	273,229	127,855	156,316	134,764
Operating	604,182	62,653	136,878	163,155
Interfund Transfer	66,630	37,546	0	0
Reserves	0	0	1,575,887	2,121,070
	944,041	**228,054**	**1,869,081**	**2,418,989**

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary - Positions				
Solid Waste Inspector	1.00	1.00	1.00	1.00
Household Hazardous Wa	0.00	1.00	1.00	1.00
Project Engineer	0.50	0.50	0.00	0.00
Equipment Operator II	1.00	0.00	0.00	0.00
Office Manager	1.00	0.00	0.00	0.00
Site Attendant	1.00	0.00	0.00	0.00
Accountant	0.50	0.00	0.50	0.50
Maintenance Technician II	1.00	0.00	0.00	0.00
Total Positions	**6.00**	**2.50**	**2.50**	**2.50**

Position eliminated

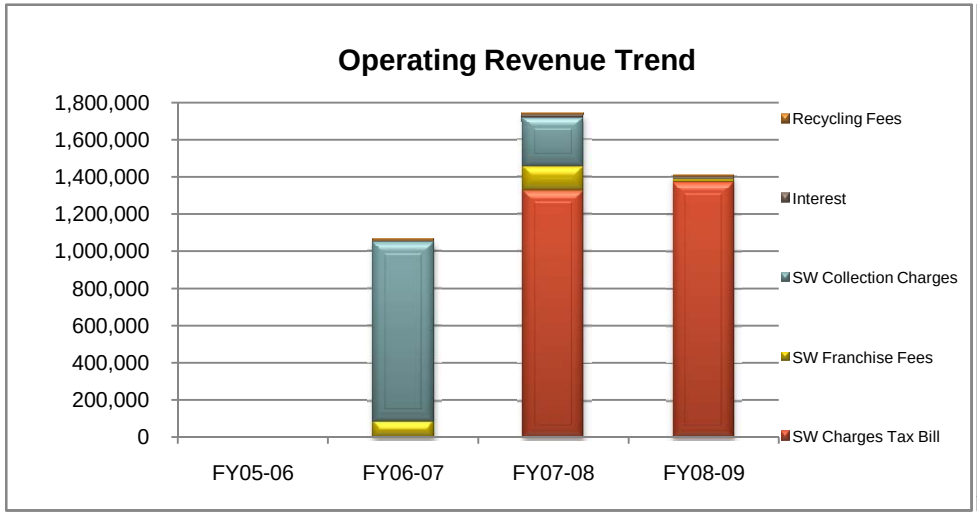
RESIDENTIAL SOLID WASTE COLLECTION - GENERAL SERVICES — ENTERPRISE FUND

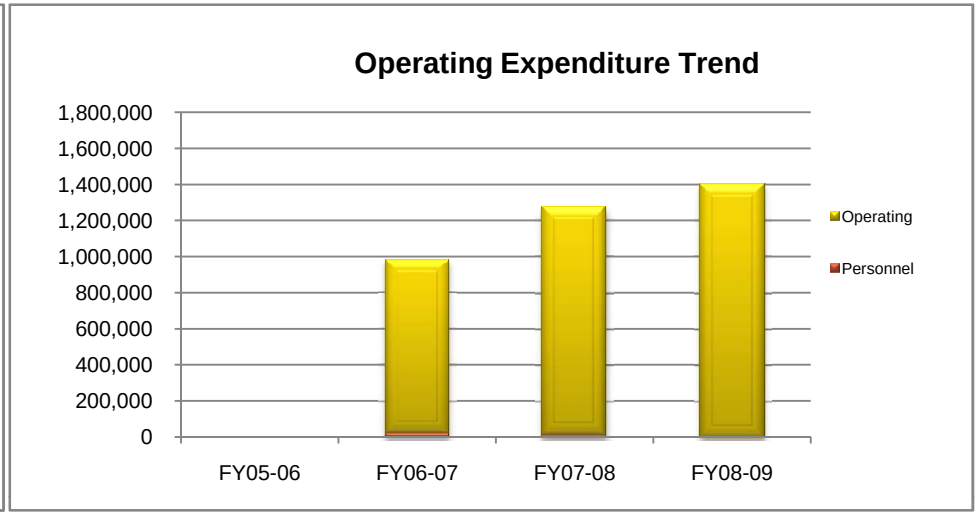
Fund 405 Dept 3101	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
343.20-03	Solid Waste Collection Charges	0	0	1,021,186	1,052,759	31,573	Increase in customers from 5249 to 5496. FY08 admin fee budgeted but not applied
313.70-00	Solid Waste Franchise Fees	0	87,814	128,488	14,730	(113,758)	Fuel surcharge from Waste Pro.
343.20-01	Solid Waste Collection Charges (billed)	0	957,147	264,235	0	(264,235)	No longer internally billed.
361.10-00	Interest	0	4,308	13,069	14,298	1,229	
343.60-01	Contractor	0	0	0	12,709	12,709	
369.95-00	Waste Pro Liquidated Damage	0	17,700	0	0	0	
343.20-02	Recycling Fees	0	12,388	9,000	9,000	0	
398.00-00	Less 5% Statutory Reduction	0	0	(86,971)	(71,061)	15,910	
399.00-00	Cash Carry Forward (Prior Year Billings)	0	0	(73,259)	368,887	442,146	
	TOTAL REVENUES	**0**	**1,079,357**	**1,275,748**	**1,401,322**	**125,574**	
	Expenses						
533.10-13	Other Salaries & Wages	0	21,583	9,182	0	(9,182)	
533.10-xx	Employee Benefits	0	2,755	1,710	0	(1,710)	
	Total Personnel Expenses	**0**	**24,338**	**10,892**	**0**	**(10,892)**	
534.34-10	Contracted Services-Solid Waste	0	912,050	1,213,779	1,365,504	151,725	Increase in customers from 5249 to 5496.
534.34-16	Collection Fees- Tax Collector	0	0	22,731	25,418	2,687	
534.34-19	Property Appraiser	0	14,500	4,500	4,500	0	
534.34-20	Governmental Services	0	2,547	20,000	5,000	(15,000)	Reduction in the need for legal costs.
4110, 4120	Communications	0	137	180	600	420	
534.41-30	Postage Expense	0	10,139	3,366	300	(3,066)	
xxx.xx-xx	Miscellaneous	0	432	300	0	(300)	
534.47-10	Printing & Binding	0	3,292	0	0	0	
534.49-15	Advertising	0	2,940	0	0	0	
534.52-30	Data Processing Software	0	700	0	0	0	
534.54-21	Employee Education/Training	0	8,569	0	0	0	
	Total Operating Expenses	**0**	**955,306**	**1,264,856**	**1,401,322**	**136,466**	
	TOTAL EXPENSES	**0**	**979,644**	**1,275,748**	**1,401,322**	**125,574**	

RESIDENTIAL SOLID WASTE COLLECTION - GENERAL SERVICES — ENTERPRISE FUND

Fund 405 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
343.20-03	Solid Waste Collection Charges	0	0	303,444	317,724	14,280	Proceeds collected for Oct-Dec tax bill
399.00-00	Cash Carry Forward (Prior Year Billings)	0	0	0	145,438	145,438	
	TOTAL REVENUES	**0**	**0**	**303,444**	**463,162**	**159,718**	
587.98-11	Designated for Future Use	0	0	303,444	463,162	159,718	
	Total Reserves	**0**	**0**	**303,444**	**463,162**	**159,718**	
	TOTAL FUND EXPENSES	**0**	**979,644**	**1,579,192**	**1,864,484**	**285,292**	

RESIDENTIAL SOLID WASTE COLLECTION - GENERAL SERVICES — ENTERPRISE FUND





NOTE FOR GRAPH
Fee schedule approved by the board 11-20-2006.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
SW Charges Tax Bill	0	0	1,324,630	1,370,483
SW Franchise Fees	0	87,814	128,488	14,730
SW Collection Charges	0	957,147	264,235	0
Interest	0	4,308	13,069	14,298
Penalties	0	17,700	0	12,709
Recycling Fees	0	12,388	9,000	9,000
Cash Carry Forward	0	0	(73,259)	514,325
Less 5% Statutory Reduction	0	0	(86,971)	(71,061)
	0	**1,079,357**	**1,579,192**	**1,864,484**
Expenses				
Personnel	0	24,338	10,892	0
Operating	0	955,306	1,264,856	1,401,322
Reserves	0	0	303,444	463,162
	0	**979,644**	**1,579,192**	**1,864,484**

Emergency Communications - E911 Database

The E911 Division provides continuous revisions and maintenance to the E911 database and the E911 GIS system. The E911 Division has 2.5 personnel as the 0.5 person is split between E911 and 800MHz. This division is solely funded by the $0.50 monthly surcharge on all wireless and wired phones within Flagler County. The updates and maintenance to the data base and GIS include address creation, address changes, boundary lines, Computer Aided Dispatch (CAD) accuracy, etc. While rarely seen by the public, this division is very important and the information must be accurate. Anytime a person calls E911 for help, the database and GIS is the first system utilized by dispatch.

The highest priority for the E911 database is to provide countywide accurate, dependable, and timely information for dispatchers when a call is received. The E911 database and GIS mandates are from Florida Statute Chapter 365, Florida Department of Law Enforcement, Florida Department of Management Services, Florida Fire Chief's Association, and Flagler County Code. Operational directives come from the same agencies.

Primary Functions

- Create and maintain mapping for Computer Aided Dispatch (CAD) system.
- Maintain and improve the Master Street Address Guide (MSAG).
- Assign addresses for new developments without existing streets.
- Coordinate county enhanced E911 system training and programs.
- Upgrade existing equipment with second generation E911 technology using grants from the Florida E911 Board.
- Maintain building systems within E911 center and monitor upgrades.
- 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.

EMERGENCY COMMUNICATONS E-911-EMERGENCY SERVICES — SPECIAL REVENUE FUND

Fund 302 Dept 1722	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	8,836	22,938	8,086	2,092	(5,994)	
369.92-00	E911 Assessment $0.50 per phone line	290,160	297,566	218,240	290,668	72,428	Florida Statute Section 365.173
381.00-00	Interfund Transfer	4,288	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(13,889)	(14,839)	(950)	
	TOTAL REVENUES	**303,284**	**320,504**	**212,437**	**277,921**	**65,484**	
	Expenses						
529.10-12	Regular Salaries	57,794	46,343	47,754	77,225	29,471	GIS Specialist transferred from E-911 Wireless
529.10-14	Overtime	622	601	0	0	0	E-911 Coordinator 40% moved to E-911 Wireless
529.xx-xx	Employee Benefits	33,810	26,775	22,646	31,336	8,690	
	Total Personnel Expenses	**92,226**	**73,719**	**70,400**	**108,561**	**38,161**	
529.34-10	Other Contracted Services	0	6,089	15,196	3,000	(12,196)	Logging recorder capacity project completed in FY08.
529.xx-xx	Travel/Training	3,029	1,556	1,938	3,879	1,941	
41-10,41-20	Communications	2,900	3,394	3,340	3,290	(50)	
529.41-30	Postage Expense	193	81	150	0	(150)	
529.44-10	Rentals & Leases	165,896	161,460	108,013	108,565	552	911 Controller Fees
529.46-10	Building/Equipment Repairs	0	977	600	600	0	
529.46-30	Maintenance Agreements	0	0	1,600	45,000	43,400	CAD Maintenance-expense shared with ES Admin.
529.46-40	Small Tools & Equipment	171	1,064	600	296	(304)	
529.47-10	Printing & Binding	247	678	600	150	(450)	
529.48-10	Promotional Activities	0	487	600	200	(400)	
529.51-10	Office Supplies	4,113	1,439	800	900	100	
529.51-11	Office Equip under $1,000	281	166	1,860	0	(1,860)	
529.51-20	Data Processing Supplies	122	1,949	140	0	(140)	
529.52-12	Other Operating Expenses	60	8	200	80	(120)	
529.52-30	Data Processing Software	128	6,202	0	0	0	
529.54-10	Publications/Memberships	226	440	400	400	0	
	Total Operating Expenses	**177,366**	**185,990**	**136,037**	**166,360**	**30,323**	
529.64-10	Equipment	1,489	5,806	6,000	3,000	(3,000)	Capital Technology Plan
	Total Capital Expenses	**1,489**	**5,806**	**6,000**	**3,000**	**(3,000)**	
	TOTAL EXPENSES	**271,081**	**265,515**	**212,437**	**277,921**	**65,484**	

EMERGENCY COMMUNICATIONS E-911 WIRELESS-EMERGENCY SERVICES — SPECIAL REVENUE FUND

Fund 302 Dept 1723	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.29-00	Wireless Fees $0.50 per phone line	170,077	178,243	200,433	215,213	14,780	
361.10-00	Interest	0	0	5,922	3,232	(2,690)	
399.00-00	Cash Carry Forward	0	0	55,916	0	(55,916)	
398.00-00	Less 5% Statutory Reduction	0	0	(10,318)	(11,202)	(884)	
	TOTAL REVENUES	**170,077**	**178,243**	**251,953**	**207,243**	**(44,710)**	
	Expenses						
529.10-12	Regular Salaries	0	10,592	43,641	24,454	(19,187)	E-911 Coordinator-40% transferred from E-911
529.xx-xx	Employee Benefits	0	4,860	17,901	9,623	(8,278)	20% transferred from Emer Svcs Adm in Gen Fd
	Total Personnel Expenses	**0**	**15,452**	**61,542**	**34,077**	**(27,465)**	
529.34-10	Other Contracted Services	0	3,185	3,000	0	(3,000)	
41-10,41-20	Communications	0	0	3,220	3,120	(100)	
529.41-30	Postage Expense	0	0	0	150	150	
529.44-10	Rentals & Leases	96,258	117,945	184,191	164,023	(20,168)	Equipment rental fees transferred to E-911
529.46-30	Maintenance Agreements	0	0	0	5,873	5,873	
529.46-40	Small Tools & Equip	0	761	0	0	0	
529.52-30	Data Processing Supplies	0	26,492	0	0	0	
	Total Operating Expenses	**96,258**	**148,383**	**190,411**	**173,166**	**(17,245)**	
529.64-10	Equipment	0	6,172	0	0	0	
	Total Capital Expenses	**0**	**6,172**	**0**	**0**	**0**	
	TOTAL EXPENSES	**96,258**	**170,007**	**251,953**	**207,243**	**(44,710)**	

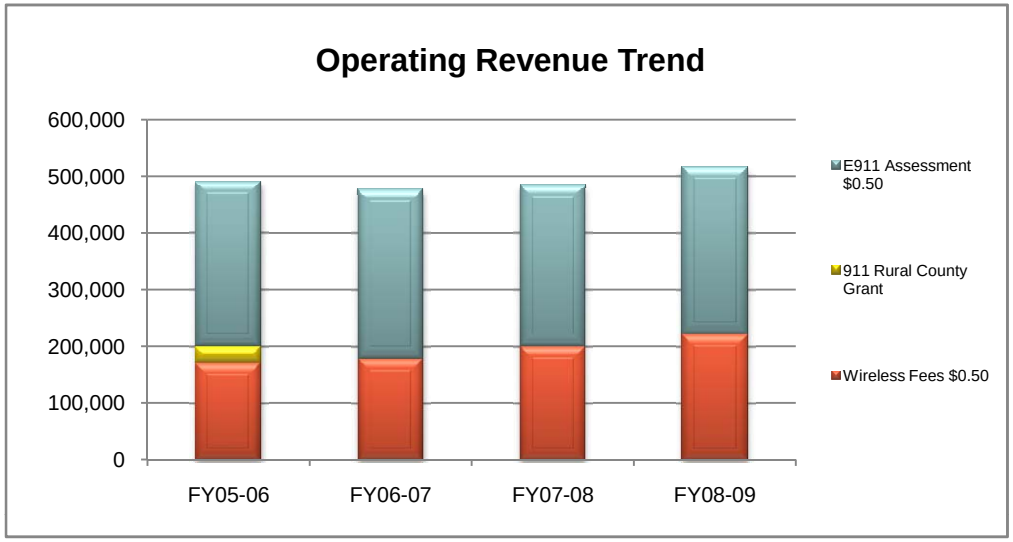
EMEGENCY COMMUNICATIONS E-911 GRANTS-EMERGENCY SERVICES — SPECIAL REVENUE FUND

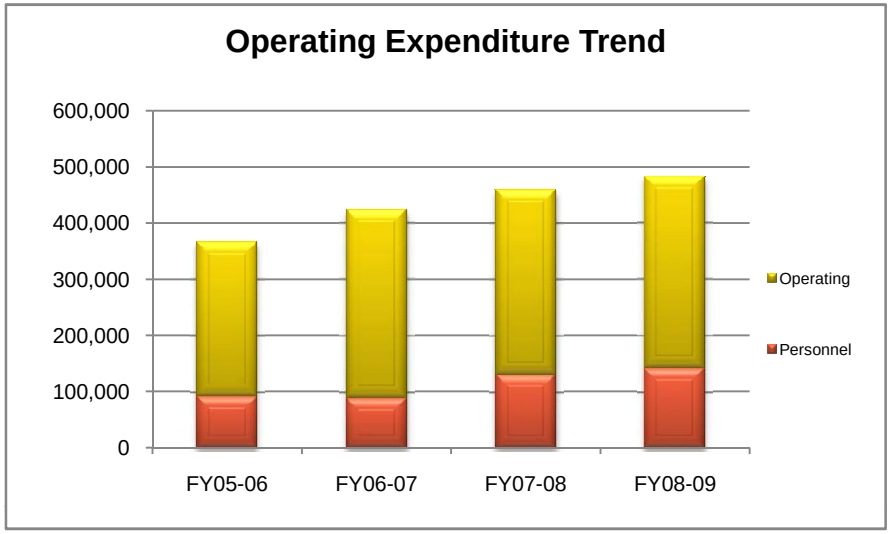
Fund 302 Dept 8000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.29-01	911 Rural County Grant	29,067	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	538,679	538,679	
	TOTAL REVENUES	**29,067**	**0**	**0**	**538,679**	**538,679**	
	Expenses						
529.51-20	Data Processing Supplies	4,137	0	0	0	0	
529.64-10	Equipment	24,928	0	0	0	0	
529.64-10	CPE Replacement-E911 State Grant	0	0	0	538,679	538,679	State grant revenue received in FY08 $338,679
	TOTAL GRANT EXPENSES	**29,065**	**0**	**0**	**538,679**	**538,679**	Balance of funds from E911 reserves set aside for capital equipment purchases.

EMERGENCY COMMUNICATIONS E-911 RESERVES-EMERGENCY SERVICES — SPECIAL REVENUE FUND

Fund 302 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	209,553	315,576	263,613	208,886	(54,727)	
361.10-00	Interest	0	0	296	943	647	
369.92-00	E911 Assessment $0.50 (excess fees)	0	0	65,461	2,875	(62,586)	
334.29-00	Wireless Fees $0.50 (excess fees)	0	0	0	6,740	6,740	
	TOTAL REVENUES	**209,553**	**315,576**	**329,370**	**219,444**	**(109,926)**	
	Expenses						
587.98-11	E911 Land Line Phone Reserves	0	0	81,775	143,576	61,801	
587.98-12	E911 Wireless Reserves	0	0	243,315	69,204	(174,111)	
587.98-41	Personal Service Reserves	0	0	4,280	6,664	2,384	
	TOTAL RESERVES	**0**	**0**	**329,370**	**219,444**	**(109,926)**	
	TOTAL FUND EXPENSES	**396,404**	**435,522**	**793,760**	**1,243,287**	**449,527**	

EMERGENCY COMMUNICATIONS-E-911-EMERGENCY SERVICES — SPECIAL REVENUE FUND





NOTE FOR GRAPH

Ninety-seven percent of the moneys in the non 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 authorized expenditures, as specified in s. 365.172(9).

Sixty-seven percent of the moneys 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.

CAPITAL OUTLAY FOR CURRENT BUDGET:

1 CAD/GIS Replacement Computer	$3,000

	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary-Positions				
E-911 GIS Specialist	0.00	0.00	1.00	1.00
E911 Coordinator (Split Funded)	1.00	0.40	0.40	0.60
E911 Data Base Specialist	1.00	1.00	1.00	1.00
Total Positions	**2.00**	**1.40**	**2.40**	**2.60**

.40 positon funded within Emergency Services Administration

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Wireless Fees $0.50	170,077	178,243	200,433	221,953
Interest	8,836	22,938	14,304	6,267
911 Rural County Grant	29,067	0	0	0
E911 Assessment $0.50	290,160	297,566	283,701	293,543
Interfund Transfer	4,288	0	0	0
Cash Carry Forward	209,553	315,576	319,529	747,565
Less 5% Statutory Reduction	0	0	(24,207)	(26,041)
	711,981	**814,323**	**793,760**	**1,243,287**
Expenses				
Personnel	92,226	89,171	131,942	142,638
Operating	273,624	334,373	326,448	339,526
Capital	1,489	11,978	6,000	3,000
Reserves	0	0	329,370	219,444
Grants	29,065	0	0	538,679
	396,404	**435,522**	**793,760**	**1,243,287**

County Health Insurance Fund

Health Insurance

The Flagler County Health Insurance Plan currently provides health, dental, vision and life insurance coverage to 683 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 Blue Cross Blue Shield of Florida. Flagler County BOCC pays for claims incurred plus administrative fees to Blue Cross Blue Shield.
- Dental insurance is a self-funded plan which is administered by Florida Combined Life. Flagler County BOCC pays for claims incurred plus administrative fees to Florida Combined Life.
- 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.
- Life insurance is a fully insured plan through The Standard 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.

2007 Statistics

- The current Plan offered includes health, dental, vision, and life insurance as a bundled unit. Employees enroll in all benefits or none.
- Health insurance deductibles, co-insurance and out of pocket maximums are lower than neighboring counties.
- The Board Contribution per employee was $10,000 annually. This was reduced from $13,000 due to discounts available through Blue Cross Blue Shield. This fiscal year it is proposed to be $9,000 per employee.
- The cost to the Board has increased steadily from 83.2% in 97/98 to 91.6% in 06/07 due to increased costs of the plan and employee contributions remaining constant.
- Employee monthly contributions were established in 1997 and have not been changed since then through FY 2007-2008:

Employee	$ 0
Employee+ 1	$ 74.60
Family	$198.19

The proposed monthly contributions for FY 2008-2009 include medical insurance only (dental and vision as voluntary):

Employee	$ 0
Employee + Spouse	$ 97.79
Employee + Children	$ 77.61
Family	$201.18

HEALTH INSURANCE FUND — INTERNAL SERVICES FUND

Fund 603	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest-MMIA & Investments	76,937	248,358	167,268	99,226	(68,042)	
369.10-01	BCC Premium Contribution	4,253,098	4,557,461	4,576,640	2,998,227	(1,578,413)	Premium contribution FY08 $10k, FY 09 $9k per
369.10-02	Clerk of Court Premium Contribution	695,647	859,173	902,532	582,272	(320,260)	employee; prescription plan modification
369.10-03	Sheriff Premium Contribution	2,592,368	2,969,227	3,541,538	2,565,086	(976,452)	
369.10-04	Supervisor of Elections Premium Contribution	79,220	85,209	83,958	61,108	(22,850)	
369.10-05	Tax Collector Premium Contribution	236,478	327,557	330,532	265,521	(65,011)	
369.10-06	Property Appraiser Premium Contribution	344,406	391,087	403,281	316,798	(86,483)	
369.10-07	Retired Employees Premium Contribution	136,952	116,711	104,000	54,000	(50,000)	
369.10-08	Cobra Premium Contribution	40,275	35,248	26,000	18,000	(8,000)	
369.90-00	Miscellaneous	1,001	5,780	0	0	0	
369.10-09	BCBS Pharmacy Rebate	0	0	0	36,000	36,000	
381.00-00	Interfund Transfers General Fund	360,195	387,500	0	0	0	Advancement in order to pay anticipated claims, total
399.00-00	Cash Carry Forward	(133,057)	1,820,814	1,181,701	4,961,293	3,779,592	advancement 4.6m with pay back of 4m.
	TOTAL FUND REVENUES	**8,683,520**	**11,804,125**	**11,317,450**	**11,957,531**	**640,081**	
580.31-10	Professional Services	0	0	0	57,400	57,400	Health Insurance consulting firm
580.49-91	Write Offs/Shortages	72	0	0	0	0	
519.49-18	Bank Analysis Fees	0	0	0	3,300	3,300	
580.31-10	Investment Fees	0	0	0	1,000	1,000	
580.71-10	Principal on Bonds/Notes	0	0	30,282	0	(30,282)	Shands payout processed in prior years.
580.72-10	Interest on Bonds/Notes	12,424	4,541	304	0	(304)	Shands payout processed in prior years.
580.99-30	Insurance - Admin Fees	160,262	472,657	360,000	471,446	111,446	Flat admin. rate x # of employees x 12 months
580.99-31	Insurance - Premiums	29,445	28,139	28,000	30,240	2,240	
580.99-32	Stop Loss Premiums	395,717	415,215	420,000	496,188	76,188	
580.99-40	Claims - Health Insurance	6,274,880	5,975,498	9,297,163	5,936,664	(3,360,499)	FY09 reflects only current contributions, the carry
580.99-41	Reinsurance Claims	(10,095)	(432,599)	0	0	0	forward has been transferred to reserves.
580.99-42	Vision Premiums	0	68,620	0	0	0	
580.31-10	Professional Services	0	1,266	0	0	0	
	Total Health Insurance Expenses	**6,862,705**	**6,533,337**	**10,135,749**	**6,996,238**	**(3,139,511)**	
581.91-10	Interfund Transfer to General Fund	0	3,000,000	0	1,000,000	1,000,000	General Fund advancement payback.
	Total Interfund Transfers	**0**	**3,000,000**	**0**	**1,000,000**	**1,000,000**	
587.98-11	Designated for Future Use	0	0	1,181,701	3,961,293	2,779,592	Incurred but not reported reserve based upon 9/30/07
	Total Reserves	**0**	**0**	**1,181,701**	**3,961,293**	**2,779,592**	
	TOTAL FUND EXPENSES	**6,862,705**	**9,533,337**	**11,317,450**	**11,957,531**	**640,081**	

Flagler County Board of County Commissioners
FY 2008-2009

APPROPRIATION SUMMARY-SPECIAL REVENUE FUNDS

DEPARTMENT	BUDGET FY 08	BUDGET FY 09	% CHANGE	POSITIONS FY 08	POSITIONS FY 09
SPECIAL REVENUE FUNDS					
Tourist Development					
Capital Improvements	1,226,459	1,334,039	8.8%		
Promotional Activities	1,030,961	1,098,396	6.5%		
Beach Restoration	843,370	804,958	-4.6%		
Impact Fees Funds					
Park Impact Fees-Zone 1	1,339,965	858,175	-36.0%		
Park Impact Fees-Zone 2	17,052	12,946	-24.1%		
Park Impact Fees-Zone 3	20,792	19,711	-5.2%		
Park Impact Fees-Zone 4	63,343	28,251	-55.4%		
Transportation Impact Fees East-Old	357,797	345,373	-3.5%		
Transportation Impact Fees West	1,000	121,395	12039.5%		
Transportation Impact Fees Palm Coast	2,644,706	0	-100.0%		
Transportation Impact Fees East-New	3,025,425	3,243,836	7.2%		
Landfill Closure Costs					
Old Kings Road Landfill	705,494	689,313	-2.3%		
Construction & Demolition Debris Landfill	935,310	939,263	0.4%		
Bunnell Landfill	379,217	371,585	-2.0%		
MSTU/MSBU					
Bimini Gardens MSTU	9,448	14,040	48.6%		
Espanola Special Assessment	24,818	18,214	-26.6%		
Rima Ridge Special Assessment	53,106	25,209	-52.5%		
Daytona North Service District	350,708	413,196	17.8%		
Judicial Funds					
Courthouse Facilities	247,750	561,033	126.5%		
Domestic Violence Trust	11,169	880	-92.1%		
Alcohol & Drug Abuse Trust	4,685	8,498	81.4%		
Court Innovations Technology	517,487	392,546	-24.1%		
Juvenille Diversion	29,453	34,261	16.3%		
Court Innovations Court Administrator	88,278	230,645	161.3%	0.00	0.20
Teen Court	72,506	67,500	-6.9%	1.00	1.00

DEPARTMENT	BUDGET FY 08	BUDGET FY 09	% CHANGE	POSITIONS FY 08	POSITIONS FY 09
Other Funds					
Law Library	29,918	29,901	-0.1%	0.15	0.15
Legal Aid Fund	51,000	68,448	34.2%		
Law Enforcement Trust	69,322	42,356	-38.9%		
Crime Prevention	0	184,081	100.0%		
Government Services Building*	907,813	0	-100.0%		
SHIP	1,209,723	1,003,106	-17.1%	0.70	0.90
Constitutional Gas Tax	14,017,256	7,631,695	-45.6%		
Utility Regulatory Authority	19,176	15,441	-19.5%		
Economic Development	713,320	1,011,583	41.8%		
Environmentally Sensitive Lands	3,991,245	2,131,777	-46.6%		
Total Special Revenue Funds	**35,009,072**	**23,751,651**		**1.85**	**2.25**
CAPITAL FUNDS					
Environmentally Sensitive Lands	117,141	0	-100.0%		
Beachfront Parks	1,350,428	1,304,502	-3.4%		
Beachfront Park Maintenance	852,727	892,224	4.6%		
Capital Projects - Fund 309	1,626,386	0	-100.0%		
Capital Projects - Fund 310	0	905,475	100.0%		
Total Capital Funds	**3,946,682**	**3,102,201**			

*Government Services Building Fund has been transferred the General Fund. See Section 3 for details.

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 activites is provided by the levy of a 3% 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 3% 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 3% Tourist Development Tax levy has been in place since March 1, 2004. An earlier 2% levy was in effect from October 16, 1986 until the revision in March 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 309)	30%
B–Promotions & Advertising (Fund 310)	55%
C–Beach Restoration & Maintenance (Fund 311)	15%
Total	100%

Primary Functions

- Develop and implement a viable tourism marketing plan to establish Flagler County as a desirable tourism destination.
- Create advertising campaigns to include 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.
- Continual monitoring and updates of www.visitflagler.org web site to keep information fresh and current.
- Design, develop and distribute of 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 bi-annually for special events that promote tourism and enhance the quality of life in Flagler County.
- Allocate grant funds as needed for capital projects and beach renourishment or restoration efforts.

TOURIST DEVELOPMENT SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Florida Department of Environmental Protection Grant	40,000	0	0	0	0
Cash Carry Forward	1,664,501	738,107	2,222,066	2,402,935	180,869
Interest	80,321	112,676	103,672	62,982	(40,690)
Tourist Dev Tax-Sales, Use & Fuel	770,206	889,871	820,551	815,393	(5,158)
Less 5% Statutory Reduction	0	0	(45,499)	(43,917)	1,582
Total Revenues	**2,555,028**	**1,740,654**	**3,100,790**	**3,237,393**	**136,603**
Expenses					
TDC Capital Fund 109	143,545	13,876	1,226,459	1,334,039	277,256
TDC Promotion Fund 110	284,482	412,409	1,030,961	1,098,396	67,435
TDC Restoration Fund 111	55,447	32,863	843,370	804,958	(38,412)
Total Expenses	**483,474**	**459,148**	**3,100,790**	**3,237,393**	**306,279**
Revenues vs. Expenses	**2,071,554**	**1,281,506**	**0**	**0**	**(169,676)**

TOURIST DEVELOPMENT-CAPITAL PROJECTS 30%-FINANCIAL SERVICES — SPECIAL REVENUE FUND

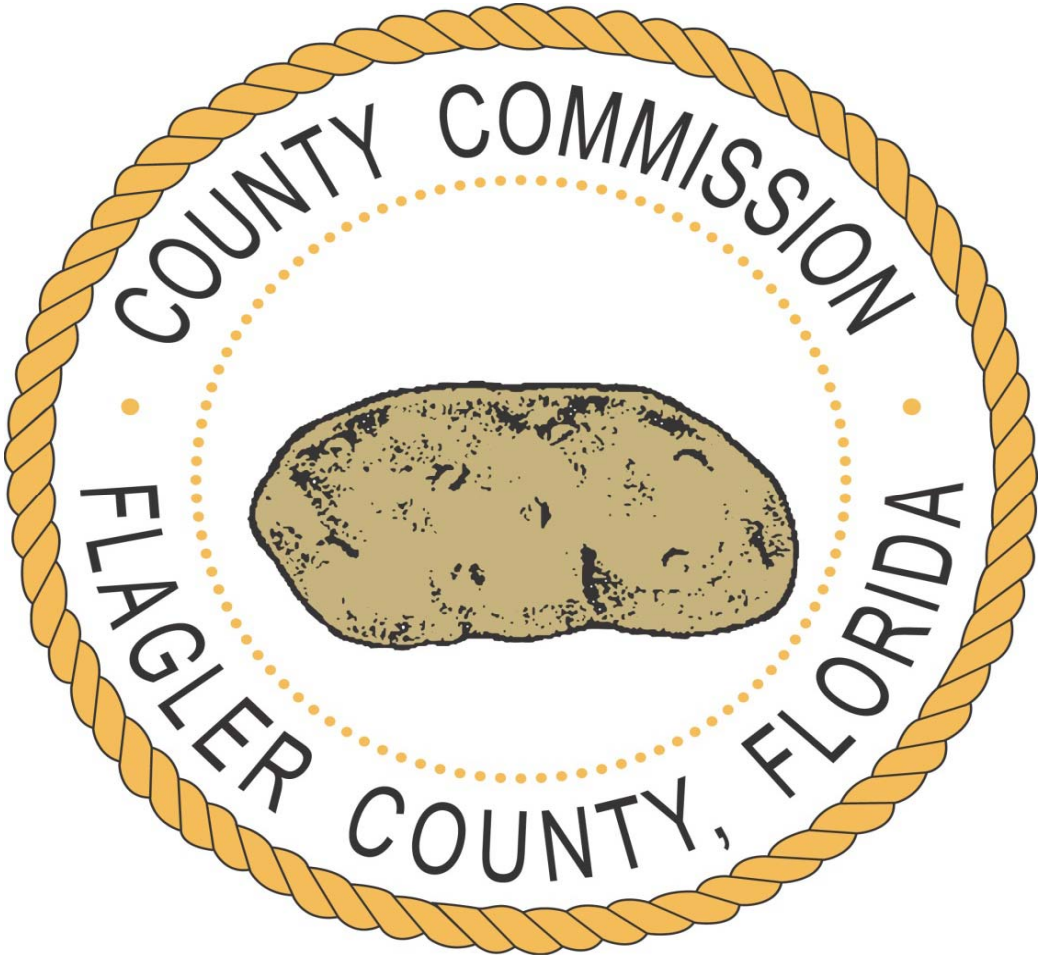
Fund 109 Dept 4700/4600/6000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	231,062	266,961	246,165	244,618	(1,547)	Local Option Tourist Tax levy is 3%
399-00-00	Cash Carry Forward	677,124	738,107	942,043	1,078,017	135,974	The capital projects fund receives 30% of allocation
361.10-00	Interest	31,416	43,159	52,472	24,878	(27,594)	
399.00-00	Less 5% Statutory Reduction	0	0	(14,221)	(13,474)	747	
	TOTAL FUND REVENUES	**939,602**	**1,048,227**	**1,226,459**	**1,334,039**	**107,580**	
	Expenses						
573.82-46	Historical Museum - FB	5,108	3,121	3,900	5,117	1,217	
575.82-01	Flagler Historical Society	643	2,198	2,514	0	(2,514)	
575.82-30	African Am Cultural Society	8,500	0	0	0	0	
575.82-41	Agricultural Museum	0	2,743	0	0	0	
575.82-49	UF - Whitney Laboratory	0	5,814	70,000	74,186	4,186	Carry over-award of $74,186-lighting/lockers
575.82-51	Parks & Recreation Grant	0	0	70,000	35,000	(35,000)	Carry over-award of $35,000 (grant match) exhibit
575.82-52	Flagler Playhouse	0	0	0	50,000	50,000	Carry over-bal. of award of $150,000-church renov.
	Total Grants & Aids Expenses	**14,251**	**13,876**	**146,414**	**164,303**	**17,889**	
581.91-10	Transfer-Parks Grant	50,000	0	0	0	0	
	Total Interfund Transfer Expenses	**50,000**	**0**	**0**	**0**	**0**	
573.62-10	Buildings -FCRA Civic Arena	77,423	0	323,577	153,456	(170,121)	
575.62-10	Capital Projects	0	0	706,468	970,585	264,117	Undesignated funds to be allocated by the Board
575.63-13	Agricultural Museum	0	0	50,000	45,250	(4,750)	Carry Forward balance-landscape enhancements
	Total Capital Expenses	**77,423**	**0**	**1,080,045**	**1,169,291**	**259,367**	
575.31-10	Investment Advisor	112	415	0	420	420	
575.34-10	Bank Fees	0	24	0	25	25	
573.45-30	Property/Casualty Insurance	1,759	0	0	0	0	
	Total Investment Expenses	**1,871**	**439**	**0**	**445**	**445**	
	TOTAL FUND EXPENSES	**143,545**	**13,876**	**1,226,459**	**1,334,039**	**277,256**	

TOURIST DEVELOPMENT-PROMOTIONS & ADVERTISING 55%- FINANCIAL SERVICES — SPECIAL REVENUE FUND

Fund 110 Dept 4700/4910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	423,613	489,429	451,304	448,466	(2,838)	Local Option Tourist Tax levy is 3%
361.10-00	Interest	26,122	34,894	23,207	18,519	(4,688)	The promotions and advertising fund receives 55%
398.00-00	Less 5% Statutory Reduction	0	0	(23,725)	(23,349)	376	of allocation
399.00-00	Cash Carry Forward	507,277	0	580,175	654,760	74,585	
	TOTAL FUND REVENUES	**957,012**	**524,323**	**1,030,961**	**1,098,396**	**67,435**	
	Expenses						
559.31-10	Investment Advisor	112	415	0	420	420	
559.34-10	Bank Fees	0	24	0	25	25	
559.34-20	Governmental Services-Financial Services	4,156	3,563	6,000	6,000	0	
559.41-10	Communications Recurring	0	9	204	396	192	
559.41-30	Postage Expense	285	371	250	600	350	
559.46-30	Maintenance Agreement	0	44	204	300	96	
559.48-10	Promotional Activities	96,363	122,224	1,013,283	848,516	(164,767)	
559.48-11	Chamber of Commerce	78,739	100,562	0	135,109	135,109	3 yr contract-annual budget request Aug/Sept
559.48-12	Promotional - AACHO	4,593	4,824	0	2,000	2,000	Awarded by TDC July 2008
559.48-13	Promotional - Utd Carbn Ctl	3,850	3,150	0	0	0	
559.48-14	Promotional - FL Frst Cst Golf	21,000	22,050	0	26,500	26,500	Northeast Golf Marketing Campaign
559.48-15	Promotional - F.C. Art League	4,653	12,348	0	0	0	
559.48-16	Promotional - Miles Media	17,339	0	0	0	0	
559.48-17	Flagler Auditorium	10,000	0	0	10,000	10,000	Awarded by TDC July 2008
559.48-18	Promotional - F.B. Chamber	10,000	0	0	0	0	
559.48-19	Rotary Club - Flagler Beach	1,600	1,684	0	0	0	
559.48-21	Flagler Symphonic Society	3,000	0	0	2,500	2,500	Awarded by TDC July 2008
559.48-22	Friends of Washington Oaks	1,241	2,081	0	0	0	
559.48-23	Flagler County Corvette Club	413	2,000	0	0	0	
559.48-24	Creekside Festival	0	8,066	0	12,500	12,500	
559.48-25	Interspace Airport Ads	0	3,540	10,920	7,380	(3,540)	
559.48-26	Bunnell Chamber of Commerce	27,085	2,915	0	0	0	
559.48-27	Ginn Championship	0	103,204	0	12,500	12,500	
559.48-28	NEFJA	0	5,000	0	0	0	
559.48-29	PC/Flagler Foundation Art	0	5,000	0	0	0	
559.48-30	Flagler Archeology Club	0	6,927	0	0	0	
559.48-31	Florida Agricultural Museum	0	2,200	0	4,000	4,000	Awarded by TDC July 2008
559.48-34	American Foreign Academy Research	0	0	0	10,000	10,000	
559.48-35	Ginn Foundation-Sur Mer	0	0	0	12,500	12,500	Awarded by TDC July 2008
559.48-36	Hispanic America Club	0	0	0	7,000	7,000	Awarded by TDC July 2008
559.51-10	Office Supplies	34	62	100	150	50	
559.52-12	Other Operating Expenses	19	146	0	0	0	
	TOTAL FUND EXPENSES	**284,482**	**412,409**	**1,030,961**	**1,098,396**	**67,435**	

TOURIST DEVELOPMENT-BEACH RESTORATION 15% - FINANCIAL SERVICES — SPECIAL REVENUE FUND

Fund 111 Dept 4700/4910/6010	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	115,531	133,481	123,082	122,309	(773)	Local Option Tourist Tax levy is 3%
361.10-00	Interest	22,783	34,623	27,993	19,585	(8,408)	The beach restoration fund receives 15% of allocation
334.39-01	Florida Dept. Environmental Protection	40,000	0	0	0	0	Beach Restoration Project
398.00-00	Less 5% Statutory Reduction	0	0	(7,553)	(7,094)	459	
399.00-00	Cash Carry Forward	480,100	0	699,848	670,158	(29,690)	
	TOTAL FUND REVENUES	**658,414**	**168,104**	**843,370**	**804,958**	**(38,412)**	
	Expenses						
537.34-10	Funds to be allocated by BOCC	0	0	510,870	682,023	171,153	
519.31-10	Investment Advisor	0	246	0	300	300	
519.34-10	Bank Fees	0	23	0	135	135	
	Total Operating Expenses	**0**	**269**	**510,870**	**682,458**	**171,153**	
537.81-20	Joint Grant Beach Erosion Award	0	0	75,000	75,000	0	Carry forward full project award
537.81-20	Army Corp. Feasibility Study	0	0	237,500	27,500	(210,000)	Carry forward-balance
537.81-20	Improvements to Vacant Lot	0	0	20,000	20,000	0	Carry forward full project award
537.81-20	Aid to Town of Beverly Beach	4,800	0	0	0	0	
572.34-20	Govt Svcs-Hammock Restroom Exp	15,585	16,856	0	0	0	
572.62-10	Hammock Restroom Expansion	35,062	15,738	0	0	0	
	Total Capital Expenses	**55,447**	**32,594**	**332,500**	**122,500**	**(210,000)**	
	TOTAL FUND EXPENSES	**55,447**	**32,863**	**843,370**	**804,958**	**(38,412)**	



APPROVED BUDGET FY 2008-2009

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.

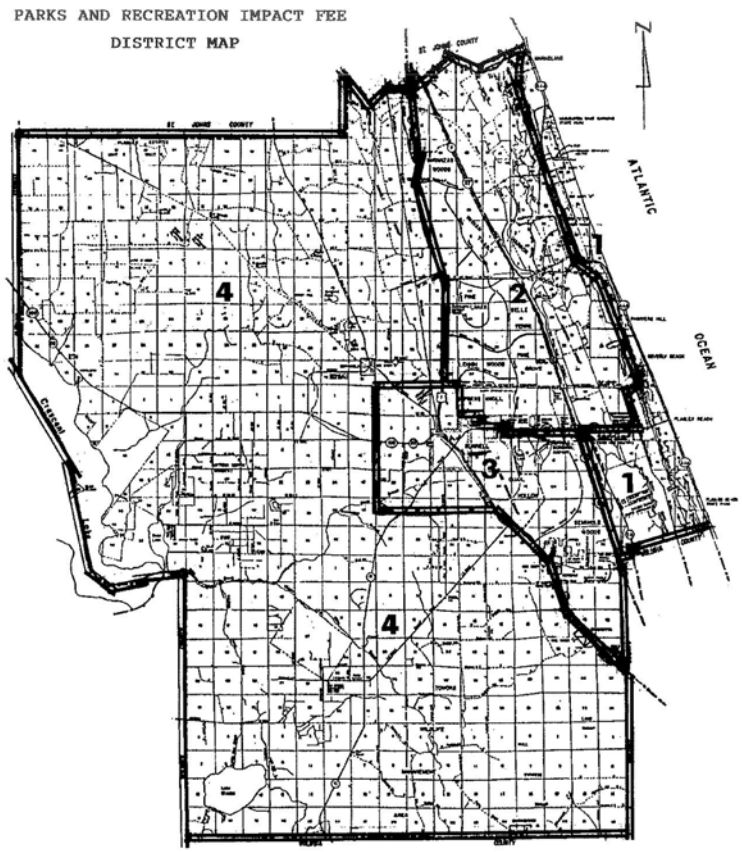
The Local Comprehensive Planning Act, Chapter 163 of the Florida Statutes, requires that public facilities necessary to support new development should be available concurrent with the impact of that development, and the Flagler County Comprehensive Plan establishes the acceptable level of service (LOS)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

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

Authorized Uses

- There are two types of Parks fees: Community and Neighborhood/Local Parks, each of these are divided into two types, one for park land acquisition and park capital improvements.

- Fees have to be expended within the impact fee district where they were collected and respective to the fee type with acquisition funds used only for land acquisition and capital funds used only for capital expenditures.



RECREATION IMPACT FEES - SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Interest	29,104	28,790	20,692	14,105	(6,587)
Grant	0	0	887,749	415,486	(472,263)
Recreation Impact Fee	85,574	33,648	47,004	13,691	(33,313)
Contribution City of Flagler Beach	0	0	53,744	42,884	(10,860)
Less 5% Statutory Reduction	0	0	(3,379)	(3,534)	(155)
Cash Carry Forward	640,658	663,943	435,342	436,451	1,109
Total Revenues	**755,336**	**726,381**	**1,441,152**	**919,083**	**(522,069)**
Expenses					
Parks Impact Fee Zone 1					
Operating	1,399	564	523	0	(523)
Capital Projects	23,134	39,480	230,000	218,726	(11,274)
Grants	0	28	941,493	476,744	(464,749)
Reserves	0	0	167,949	162,705	(5,244)
Parks Impact Fee Zone 2					
Operating	399	97	282	0	(282)
Capital Projects	49,134	89,994	0	0	0
Reserves	0	0	16,770	12,946	(3,824)
Parks Impact Fee Zone 3					
Operating	193	65	403	0	(403)
Capital Projects	16,715	110,188	20,389	0	(20,389)
Reserves	0	0	0	19,711	19,711
Parks Impact Fee Zone 4					
Operating	419	277	202	0	(202)
Capital Projects	0	0	40,000	0	(40,000)
Reserves	0	0	23,141	28,251	5,110
Total Expenses	**91,393**	**240,693**	**1,441,152**	**919,083**	**(522,069)**
Revenues vs. Expenses	**663,943**	**485,688**	**0**	**0**	**0**

PARK IMPACT FEE ZONE 1 — SPECIAL REVENUE FUND

Fund 132 Dept 4900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 1 - Recreation Impact Fee	51,856	19,050	17,449	5,369	(12,080)	
399.00-00	Interest	16,360	20,110	18,945	11,575	(7,370)	
331.73-02	LAP Scenic Byways II	0	0	887,749	415,486	(472,263)	Carry Forward
366.04-11	Contribution City of Flagler Beach	0	0	53,744	42,884	(10,860)	Carry Forward
399.00-00	Cash Carry Forward	345,309	388,992	363,892	385,852	21,960	
398.00-00	Less 5% Statutory Reduction	0	0	(1,814)	(2,991)	(1,177)	
	TOTAL FUND REVENUES	**413,525**	**428,152**	**1,339,965**	**858,175**	**(481,790)**	
	Expenses						
572.31-11	Administration Fees	1,399	564	523	0	(523)	Previously 3% collected by the Clerk of Court.
	Total Operating Expenses	**1,399**	**564**	**523**	**0**	**(523)**	Now collected by Growth Management.
Project #							
320361	FCRA Water & Sewer Expansion	23,134	0	0	0	0	
160560	Bay Drive Park	0	664	0	0	0	
325151	River to Sea Pavilion	0	18,913	0	0	0	
325293	River to Sea Restroom	0	2,613	0	0	0	
325552	River to Sea ADA Parking	0	7,391	0	0	0	
350550	Varn Park ADA Parking	0	9,899	150,000	158,726	8,726	See Section 7 for Capital Project Details
205350	Hammock Community Center Tennis Courts	0	0	40,000	60,000	20,000	See Section 7 for Capital Project Details
205550	Hammock Community Center Pkg Improvem	0	0	40,000	0	(40,000)	
	Total Capital Expenses	**23,134**	**39,480**	**230,000**	**218,726**	**(11,274)**	
572.34-20	Governmental Services	0	0	75,000	35,000	(40,000)	
572.63-10	Improvements Other Than Bldg	0	28	866,493	441,744	(424,749)	
	Total Grant Expenses	**0**	**28**	**941,493**	**476,744**	**(464,749)**	
587.98-50	Reserve for Future Capital Outlay	0	0	167,949	162,705	(5,244)	
	Total Reserves	**0**	**0**	**167,949**	**162,705**	**(5,244)**	
	TOTAL FUND EXPENSES	**24,533**	**40,072**	**1,339,965**	**858,175**	**(481,790)**	

PARK IMPACT FEE ZONE 2 — SPECIAL REVENUE FUND

Fund 133 Dept 4900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 2 - Recreation Impact Fee	13,316	3,221	9,396	2,953	(6,443)	
361.10-00	Interest	4,893	3,004	388	484	96	
399.00-00	Cash Carry Forward	121,375	90,050	7,757	9,681	1,924	
398.00-00	Less 5% Statutory Reduction	0	0	(489)	(172)	317	
	TOTAL FUND REVENUES	**139,584**	**96,275**	**17,052**	**12,946**	**(4,106)**	
	Expenses						
572.31-11	Administration Fee	399	97	282	0	(282)	Previously 3% collected by the Clerk of Court.
	Total Operating Expenses	**399**	**97**	**282**	**0**	**(282)**	Now collected by Growth Management.
	Roller Rink Youth Center	49,134	89,994	0	0	0	
	Total Capital Expenses	**49,134**	**89,994**	**0**	**0**	**0**	
587.98-50	Reserve for Future Capital	0	0	16,770	12,946	(3,824)	
	Total Reserves	**0**	**0**	**16,770**	**12,946**	**(3,824)**	
	TOTAL FUND EXPENSES	**49,533**	**90,091**	**17,052**	**12,946**	**(4,106)**	

PARK IMPACT FEE ZONE 3 — SPECIAL REVENUE FUND

Fund 134 Dept 4900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 3 - Recreation Impact Fee	6,443	2,156	13,423	805	(12,618)	
361.10-00	Interest	6,439	3,531	550	904	354	
399.00-00	Cash Carry Forward	144,652	140,627	7,518	18,087	10,569	
398.00-00	Less 5% Statutory Reduction	0	0	(699)	(85)	614	
	TOTAL FUND REVENUES	**157,534**	**146,314**	**20,792**	**19,711**	**(1,081)**	
	Expenses						
572.31-11	Administration Fee	193	65	403	0	(403)	Previously 3% collected by the Clerk of Court.
	Total Operating Expenses	**193**	**65**	**403**	**0**	**(403)**	Now collected by Growth Management.
Project #							
305001	Old Dixie Community Park	16,715	73,577	0	0	0	
320120	FCRA Install Timers Light	0	7,031	0	0	0	
320155	FCRA Pave Bleachers	0	12,229	20,389	0	(20,389)	
305550	Old Dixie Community Park Parking Area	0	1,729	0	0	0	
305290	Old Dixie Community Park Restroom	0	1,677	0	0	0	
185010	CR 13 Property Ball Fields	0	13,945	0	0	0	
	Total Capital Expenses	**16,715**	**110,188**	**20,389**	**0**	**(20,389)**	
587.98-50	Reserve for Future Capital	0	0	0	19,711	19,711	
	Total Reserves	**0**	**0**	**0**	**19,711**	**19,711**	
	TOTAL FUND EXPENSES	**16,908**	**110,253**	**20,792**	**19,711**	**(1,081)**	

PARK IMPACT FEE ZONE 4 — SPECIAL REVENUE FUND

Fund 135 Dept 4900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 4 - Recreation Impact Fee	13,959	9,221	6,736	4,564	(2,172)	
361.10-00	Interest	1,412	2,145	809	1,142	333	
399.00-00	Cash Carry Forward	29,322	44,274	56,175	22,831	(33,344)	
398.00-00	Less 5% Statutory Reduction	0	0	(377)	(286)	91	
	TOTAL FUND REVENUES	**44,693**	**55,640**	**63,343**	**28,251**	**(35,092)**	
	Expenses						
572.31-11	Administration Fee	419	277	202	0	(202)	Previously 3% collected by the Clerk of Court.
	Total Operating Expenses	**419**	**277**	**202**	**0**	**(202)**	now collected by Growth Management.
587.98-50	Reserve for Future Capital	0	0	23,141	28,251	5,110	
	Total Reserves	**0**	**0**	**23,141**	**28,251**	**5,110**	
Project #							
240310	Hidden Trails Park DNSD	0	0	40,000	0	(40,000)	
	Total Capital Expenses	**0**	**0**	**40,000**	**0**	**(40,000)**	
	TOTAL FUND EXPENSES	**419**	**277**	**63,343**	**28,251**	**(35,092)**	

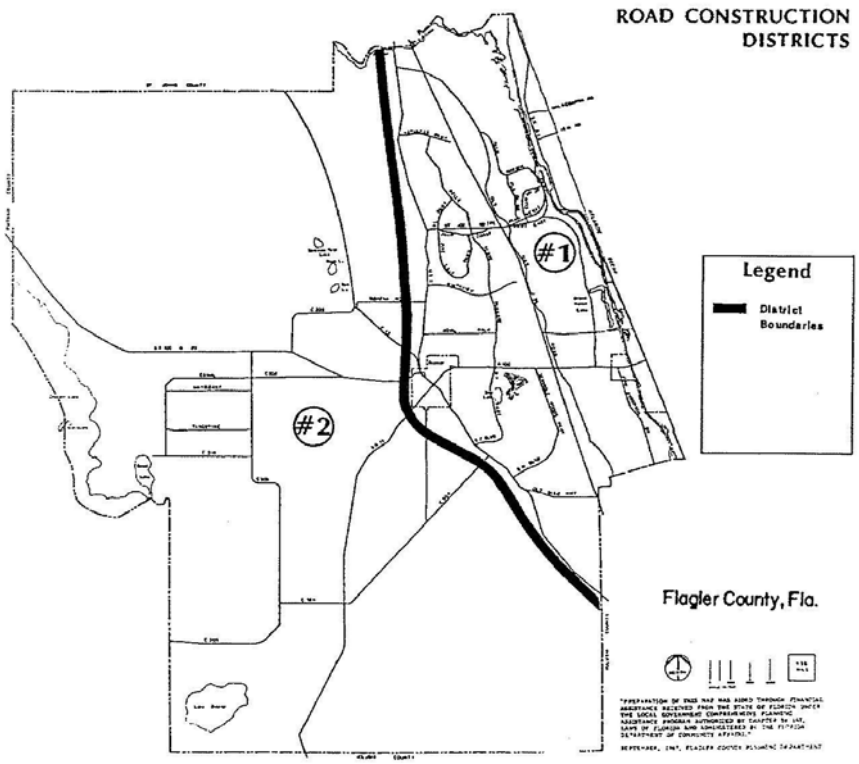
TRANSPORTATION IMPACT FEE

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 pay or his successor along with interest at 6% a year, subject to extension by the Board of County Commissioners.

TRANSPORTATION IMPACT FEES-SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Grant	952,805	1,312,500	5,250,000	259,800	(4,990,200)
Interest	443,863	110,067	21,451	96,407	74,956
Interfund Transfers In	0	241,817	0	0	0
Transportation Impact Fees	688,774	321,116	481,981	467,732	(14,249)
City of Palm Coast Contribution	755943	139728	0	0	0
Less 5% Statutory Reduction	0	0	(25,171)	(28,206)	(3,035)
Cash Carry Forward	12,968,981	2,238,697	300,667	2,914,871	2,614,204
Total Revenues	**15,810,366**	**4,363,925**	**6,028,928**	**3,710,604**	**(2,318,324)**
Expenses					
Transportation Impact Fee East					
Operating	1,158	0	0	0	0
Capital Projects	7,183,773	125,686	0	0	0
Reserves	0	0	357,797	345,373	(12,424)
Transportation Impact Fee West					
Operating	3,378	1,683	1,000	0	(1,000)
Debt Service	5,841	10,409	0	0	0
Reserves	0	0	0	121,395	121,395
Transportation Impact Fee Palm Coast					
Operating	686	269	0	0	0
Transfers	0	0	2,634,725	0	(2,634,725)
Capital Projects	4,134,632	112,796	0	0	0
Reserves	0	0	9,981	0	(9,981)
Transportation Impact Fee New East					
Operating	36,948	127,898	149,000	1,950	(147,050)
Transfers	0	241,817	0	0	0
Capital Projects	1,863,495	1,514,558	350,100	308,400	(41,700)
Reserves	0	0	2,526,325	2,933,486	407,161
Total Expenses	**13,229,911**	**2,135,116**	**6,028,928**	**3,710,604**	**(2,318,324)**
Revenues vs .Expenses	**2,580,455**	**2,228,809**	**0**	**0**	**0**

TRANSPORTATION IMPACT FEE EAST — SPECIAL REVENUE FUND

Fund 130 Dept 1450	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.49-03	FDOT Old Kings Road-Forest Grv	952,805	0	0	0	0	
361.10-00	Interest	176,836	9,040	15,440	0	(15,440)	
381.00-00	Interfund Transfers In	0	241,817	0	0	0	
399.00-00	Cash Carry Forward	6,206,743	151,456	343,129	345,373	2,244	
398.00-00	Less 5% Statutory Reduction	0	0	(772)	0	772	
	TOTAL FUND REVENUES	**7,336,384**	**402,313**	**357,797**	**345,373**	**(12,424)**	
	Expenses						
541.31-10	Administrative Fees	1,158	0	0	0	0	
	Total Operating Expenses	**1,158**	**0**	**0**	**0**	**0**	
Project #							
001220	Old Kings Road North	2,915,576	48,927	0	0	0	
010816	Matanzas Woods Parkway	4,268,197	76,759	0	0	0	
	Total Capital Projects	**7,183,773**	**125,686**	**0**	**0**	**0**	
587.98-50	Reserve - Future Capital Projects	0	0	357,797	345,373	(12,424)	Developer Contributions
	Total Reserves	**0**	**0**	**357,797**	**345,373**	**(12,424)**	
	TOTAL FUND EXPENSES	**7,184,931**	**125,686**	**357,797**	**345,373**	**(12,424)**	

Note: Fund is closed and a new fund was established after the formation of the City of Palm Coast in Fund 137 to collect impact fees.

TRANSPORTATION IMPACT FEE WEST — SPECIAL REVENUE FUND

Fund 131 Dept 1450	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	2,518	4,126	925	19,885	18,960	
363.20-01	Transportation Impact Fees - West	112,596	56,094	60,353	88,151	27,798	
399.00-00	Cash Carry Forward	107,120	(128,746)	(57,215)	18,760	75,975	
398.00-00	Less 5% Statutory Reduction	0	0	(3,063)	(5,401)	(2,338)	
	TOTAL FUND REVENUES	**222,234**	**(68,526)**	**1,000**	**121,395**	**120,395**	
	Expenses						
541.31-11	Administration Fee	3,378	1,683	1,000	0	(1,000)	Previously collected by the Clerk of Court. Now collected by Growth Management.
	Total Operating Expenses	**3,378**	**1,683**	**1,000**	**0**	**(1,000)**	
541.72-30	Interest on Loan/Lease	5,841	10,409	0	0	0	
	Total Debt Service	**5,841**	**10,409**	**0**	**0**	**0**	
587.98-50	Reserve - Future Capital Projects	0	0	0	121,395	121,395	
	Total Reserves	**0**	**0**	**0**	**121,395**	**121,395**	
	TOTAL FUND EXPENSES	**9,219**	**12,092**	**1,000**	**121,395**	**120,395**	

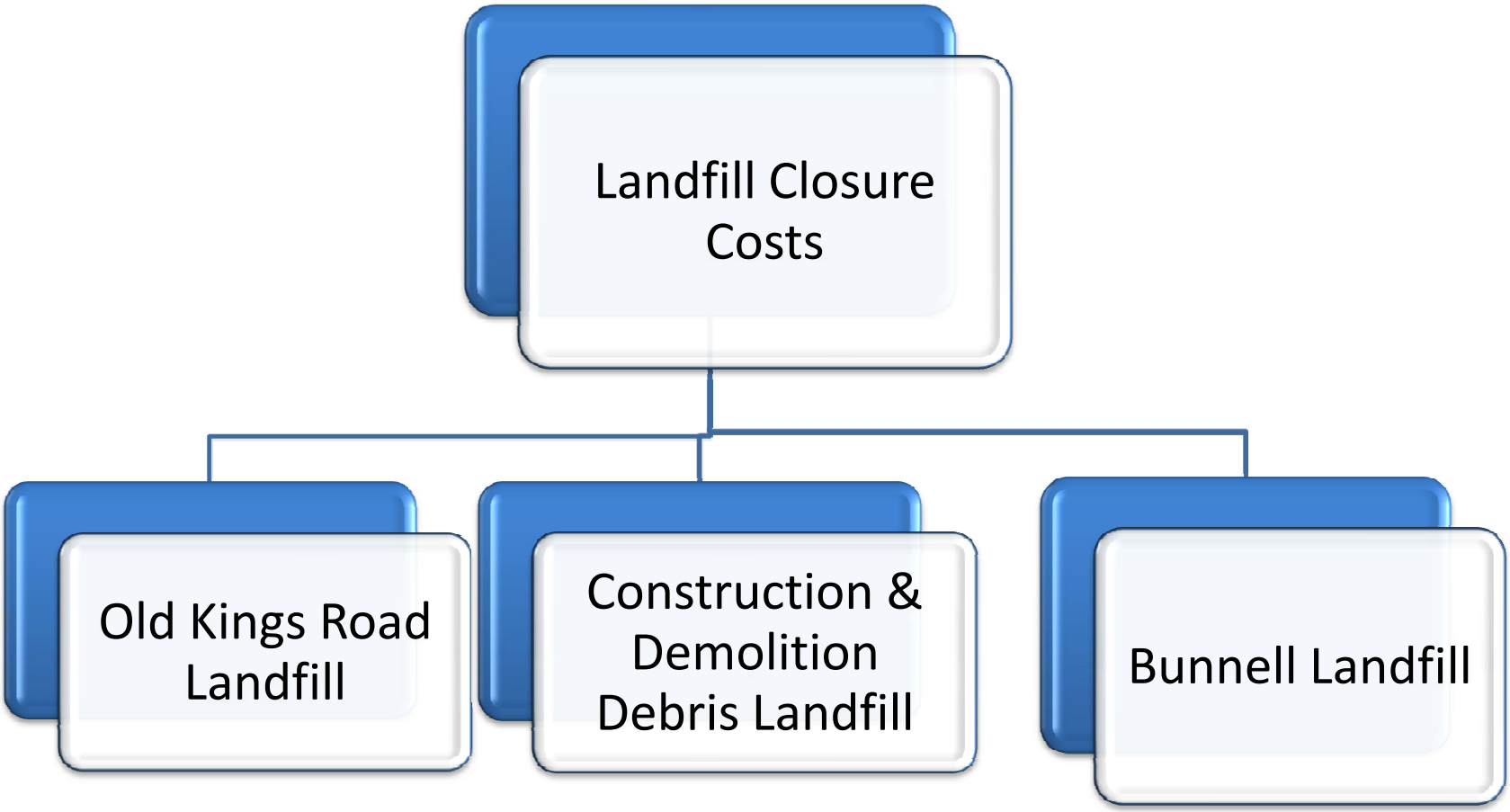
TRANSPORTATION IMPACT FEE PALM COAST — SPECIAL REVENUE FUND

Fund 136 Dept 1450	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
331.49-07	FDOT Grant-Matantas Wood ROW	0	1,312,500	0	0	0	
331.49-08	FDOT Grant-Matantas Wood Pkwy	0	0	2,634,725	0	(2,634,725)	Per Interlocal agreement dated 06/10/2005
361.10-00	Interest	136,167	49,965	0	0	0	
399.00-00	Cash Carry Forward	4,675,425	676,274	9,981	0	(9,981)	
	TOTAL FUND REVENUES	**4,811,592**	**2,038,739**	**2,644,706**	**0**	**(2,644,706)**	
	Expenses						
541.31-10	Investment Fees	686	246	0	0	0	
541.34-10	Bank Fees	0	23	0	0	0	
	Total Operating Expenses	**686**	**269**	**0**	**0**	**0**	
581.91-90	Transfer to City of Palm Coast	0	0	2,634,725	0	(2,634,725)	
	Total Transfers	**0**	**0**	**2,634,725**	**0**	**(2,634,725)**	
Project #							
001220	Old Kings Road North	1,605,867	0	0	0	0	
010816	Matanzas Woods Parkway	2,528,765	112,796	0	0	0	
	Total Capital Projects	**4,134,632**	**112,796**	**0**	**0**	**0**	
587.98-50	Reserve - Future Capital Projects	0	0	9,981	0	(9,981)	
	Total Reserves	**0**	**0**	**9,981**	**0**	**(9,981)**	
	TOTAL FUND EXPENSES	**4,135,318**	**113,065**	**2,644,706**	**0**	**(2,644,706)**	

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

TRANSPORTATION IMPACT FEE NEW EAST — SPECIAL REVENUE FUND

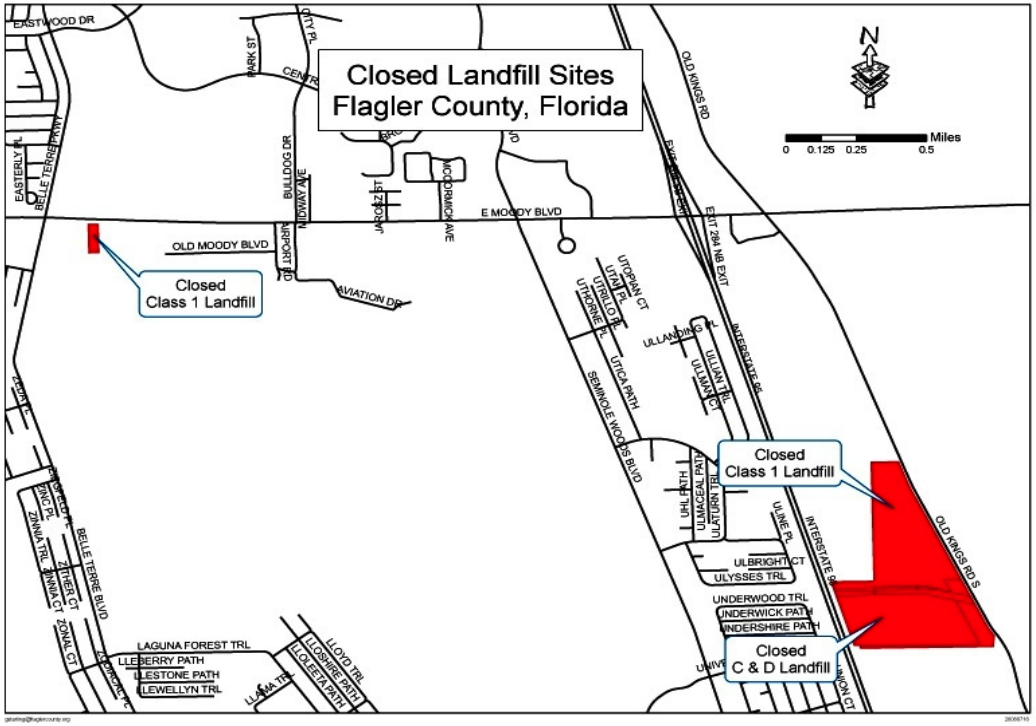
Fund 137 Dept 1450	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
331.43-01	FDOT LAP - Matanzas/I95 IJR	0	0	0	259,800	259,800	
331.49-08	FDOT Grant-Matantas Wood Pkwy	0	0	2,615,275	0	(2,615,275)	
361.10-00	Interest	128,342	46,936	5,086	76,522	71,436	
363.20-01	Road & Street Impact Fees	576,178	265,022	421,628	379,581	(42,047)	
366.04-13	City of Palm Coast Contribution	755,943	139,728	0	0	0	
399.00-00	Cash Carry Forward	1,979,693	1,539,713	4,772	2,550,738	2,545,966	
398.00-00	Less 5% Statutory Reduction	0	0	(21,336)	(22,805)	(1,469)	
	TOTAL FUND REVENUES	**3,440,156**	**1,991,399**	**3,025,425**	**3,243,836**	**218,411**	
	Expenses						
541.31-10	Transportation Study	16,874	115,366	135,000	0	(135,000)	
541.31-11	Administrative Fees	15,647	7,909	12,500	0	(12,500)	Previously collected by the Clerk of Court. Now
541.31-10	Investment Fees	1,402	482	1,500	1,950	450	collected by Growth Management.
541.34-10	Banking Fees	0	26	0	0	0	
541.34-20	Staff Time	3,025	4,115	0	0	0	
	Total Operating Expenses	**36,948**	**127,898**	**149,000**	**1,950**	**(147,050)**	
581.91-90	Transfer to Impact Fee East	0	241,817	0	0	0	
	Total Transfers	**0**	**241,817**	**0**	**0**	**0**	
Project #							
001220	Old Kings Road North	1,838,600	356,184	0	0	0	
010816	Matanzas Woods Parkway	24,895	1,152,986	120,100	33,600	(86,500)	
490196	Matanzas Woods Interchange Design	0	5,387	230,000	274,800	44,800	
	Total Capital Projects	**1,863,495**	**1,514,558**	**350,100**	**308,400**	**(41,700)**	
541.63.10	Reserves	0	0	2,526,325	2,933,486	407,161	
	Total Reserves	**0**	**0**	**2,526,325**	**2,933,486**	**407,161**	
	TOTAL FUND EXPENSES	**1,900,443**	**1,884,273**	**3,025,425**	**3,243,836**	**218,411**	


Landfill Closure Costs
Old Kings Road Landfill
Construction & Demolition Debris Landfill
Bunnell Landfill

Flagler County Board of County Commissioners
FY 2008-2009

LANDFILL CLOSURE COST SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Interest	92,784	100,739	87,900	74,500	(13,400)
Cash Carry Forward	2,203,578	1,991,055	1,936,516	1,929,386	(7,130)
Less 5% Statutory Reduction	0	0	(4,395)	(3,725)	670
Total Revenues	**2,296,362**	**2,091,794**	**2,020,021**	**2,000,161**	**(19,860)**
Expenses					
Long-Term Closure Old Kings	172,507	52,769	705,494	689,313	(16,181)
Long-Term Closure C&D Facility	90,167	13,971	935,310	939,263	3,953
Bunnell Landfill	28,480	29,593	379,217	371,585	(7,632)
Total Expenses	**291,154**	**96,333**	**2,020,021**	**2,000,161**	**(19,860)**
Revenues vs. Expenses	**2,005,208**	**1,995,461**	**0**	**0**	**0**



LONG TERM CLOSURE-OLD KINGS ROAD-GENERAL SERVICES — SPECIAL REVENUE FUND

Fund 145 Dept 3030/5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	36,757	36,855	33,400	30,500	(2,900)	Opened 1977
399.00-00	Cash Carry Forward	863,514	727,764	673,764	660,338	(13,426)	Closed 1991
398.00-00	Less 5% Statutory Reduction	0	0	(1,670)	(1,525)	145	Class 1, Household Garbage, Yard Waste
	TOTAL FUND REVENUES	**900,271**	**764,619**	**705,494**	**689,313**	**(16,181)**	
	Expenses						
534.31-10	Professional Services	154,315	45,358	73,200	64,500	(8,700)	
534.34-10	Other Contracted Services	0	0	0	0	0	
534.34-20	Governmental Services	0	7,383	14,784	10,200	(4,584)	
534.43-10	Utility Expense	269	28	0	0	0	
581.91-10	Interfund Transfer	15,923	0	0	0	0	
534.49-10	Other Current Charges	2,000	0	0	0	0	
	Total Operating Expenses	**172,507**	**52,769**	**87,984**	**74,700**	**(13,284)**	
587.98-52	Reserve-Long Term Maintenance	0	0	617,510	614,613	**(2,897)**	FDEP determines the reserve amount which
	Total Reserves	**0**	**0**	**617,510**	**614,613**	**(2,897)**	is required for 30 years or more.
	TOTAL FUND EXPENSES	**172,507**	**52,769**	**705,494**	**689,313**	**(16,181)**	

BUDGET NARRATIVE:

The Board of County Commissioners, through adoption of Resolution No. 96-54 (July 19, 1996), established a separate fund for long-term maintenance of the Old Kings Road Landfill in accordance with the Department of Environmental Protection regulations.

The mission of the Long Term Care Section is to provide long term care for County owned landfill facilities in an environmentally safe manner, required under State and Federal regulations.

LONG TERM CLOSURE-C&D FACILITY- GENERAL SERVICES — SPECIAL REVENUE FUND

Fund 146 Dept 3030/5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	38,363	44,184	38,000	32,000	(6,000)	Opened 1991
399.00-00	Cash Carry Forward	924,214	872,410	899,210	908,863	9,653	Closed 2006
398.00-00	Less 5% Statutory Reduction	0	0	(1,900)	(1,600)	300	C&D Facility, Yard Waste
	TOTAL FUND REVENUES	**962,577**	**916,594**	**935,310**	**939,263**	**3,953**	
	Expenses						
534.34-10	Other Contracted Services	0	0	33,951	36,500	2,549	
581.91-10	Interfund Transfer	90,167	0	0	0	0	
534.34-20	Governmental Services	0	13,971	15,800	14,000	(1,800)	
	Total Operating Expenses	**90,167**	**13,971**	**49,751**	**50,500**	**749**	
587.98-53	Reserve-Lg Term Mtce/Closure	0	0	885,559	888,763	3,204	FDEP determines the reserve amount which
	Total Reserves	**0**	**0**	**885,559**	**888,763**	**3,204**	is required for 30 years or more.
	TOTAL FUND EXPENSES	**90,167**	**13,971**	**935,310**	**939,263**	**3,953**	

BUDGET NARRATIVE:

The Florida Administrative Code (F.A.C.) Rule 62-701.730 requires a closure plan for a Construction and Demolition Debris facility in order to establish financial assurance to cover the costs for the closure and subsequent local governments.

The mission of the Long Term Care Section is to provide long term care for County owned landfill facilities in an environmentally safe manner, required under State and Federal regulations.

The escrow accounts for long-term maintenance requirements of the Flagler County Construction and Demolition Debris Facility (146). Two acres of the Flagler County Construction & Demolition Debris Facility waste area were closed.

LONG TERM CLOSURE-BUNNELL-GENERAL SERVICES — SPECIAL REVENUE FUND

Fund 148 Dept 3030/5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	17,664	19,700	16,500	12,000	(4,500)	Opened 1974
399.00-00	Cash Carry Forward	415,850	390,881	363,542	360,185	(3,357)	Closed 1989
398.00-00	Less 5% Statutory Reduction	0	0	(825)	(600)	225	Class 3, Furniture and Household Garbage
	TOTAL FUND REVENUES	**433,514**	**410,581**	**379,217**	**371,585**	**(7,632)**	
534.31-10	Professional Services	28,480	25,750	36,000	42,200	6,200	
534.34-20	Governmental Services	0	3,843	15,800	15,000	(800)	
581.91-10	Transfer-Landfill	14,153	0	0	0	0	
	Total Operating Expenses	**28,480**	**29,593**	**51,800**	**57,200**	**5,400**	
587.98-53	Reserve-Long Term Maintenance	0	0	327,417	314,385	(13,032)	FDEP determines the reserve amount which
	Total Reserves	**0**	**0**	**327,417**	**314,385**	**(13,032)**	is required for 30 years or more.
	TOTAL FUND EXPENSES	**28,480**	**29,593**	**379,217**	**371,585**	**(7,632)**	

BUDGET NARRATIVE:

This fund was created for the accountability of maintenance for the Bunnell Landfill. Funds were realigned from the distribution of bond monies approved by the Board of County Commissioners in FY01.

The mission of the Long Term Care Section is to provide long term care for County owned landfill facilities in an environmentally safe manner, required under State and Federal regulations.

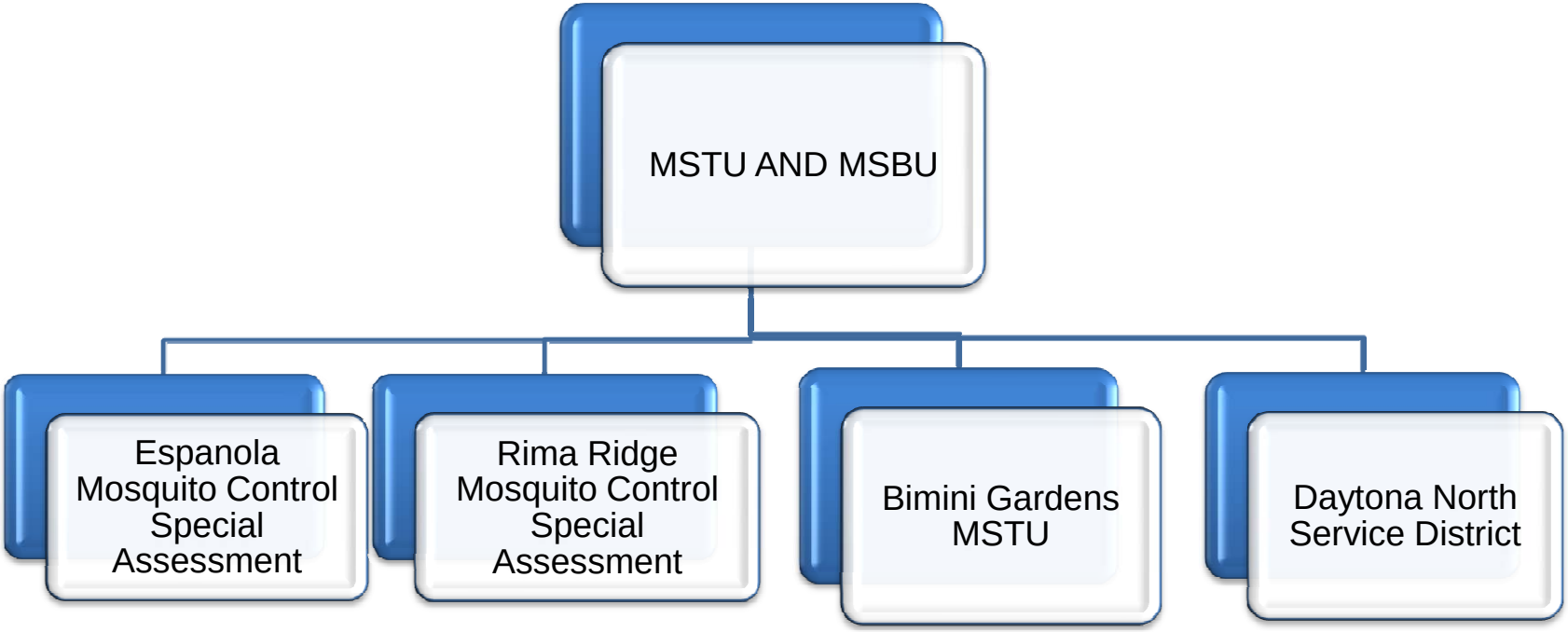
The escrow account is established for long-term maintenance requirements of the closed Bunnell Landfill.

A solid waste consultant's services are being employed to perform the stormwater and groundwater monitoring, solid waste permit renewals, modifications and design work for the Flagler County closed landfill facilities. Flagler County personnel perform routine and corrective maintenance at the Bunnell Landfill to assure environmental and permit compliance.

COUNTY COMMISSION

FLAGLER COUNTY, FLORIDA

APPROVED BUDGET FY 2008-2009


MSTU AND MSBU
Espanola Mosquito Control Special Assessment
Rima Ridge Mosquito Control Special Assessment
Bimini Gardens MSTU
Daytona North Service District

MSTU AND MSBU SUMMARY

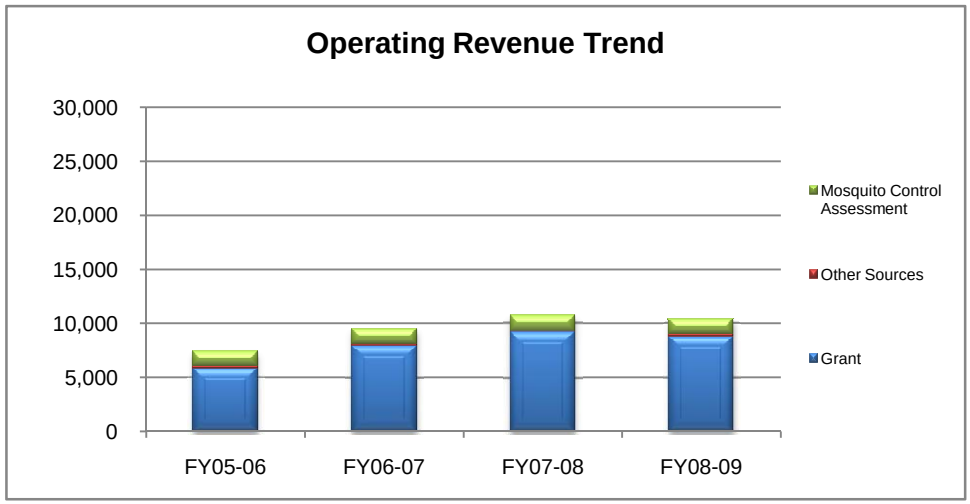
SPECIAL REVENUE FUND

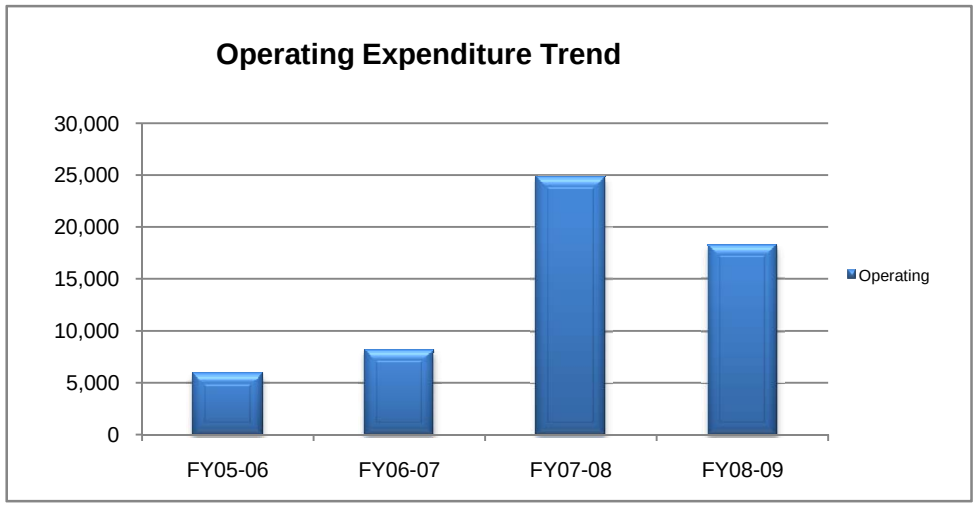
DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Interest	13,611	5,161	1,611	7,029	5,418
Grant	11,988	15,886	18,500	17,500	(1,000)
Mosquito Control Assessment	3,633	3,696	3,733	3,592	(141)
Front Foot Assessment	5,762	5,763	5,887	5,887	0
Excess Fees	3,518	2,548	0	0	0
Ninth Cent Fuel Tax	54,363	58,322	60,000	57,600	(2,400)
Local Option Fuel Tax	14,036	13,702	15,000	14,400	(600)
Violation of Local Ordinances	474	0	0	0	0
DNSD Assessment	263,167	262,075	264,080	264,080	0
Less 5% Statutory Reduction	0	0	(17,515)	(17,190)	325
Cash Carry Forward	712,428	53,715	86,784	117,761	30,977
Total Revenues	**1,082,980**	**420,868**	**438,080**	**470,659**	**32,579**
Expenses					
Bimini Gardens MSTU	11,070	6,345	9,448	14,040	4,592
Espanola Special Assessment	5,891	8,113	24,818	18,214	(6,604)
Rima Ridge Special Assessment	6,170	8,241	53,106	25,209	(27,897)
Daytona North Service District	1,038,269	269,336	350,708	413,196	62,488
Total Expenses	**1,061,400**	**292,035**	**438,080**	**470,659**	**32,579**
Revenues vs. Expenses	**21,580**	**128,833**	**0**	**0**	**0**

ESPANOLA SPECIAL ASSESSMENT — SPECIAL REVENUE FUND

Fund 177 Dept 4920	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.61-03	State Grant Mosquito Control	5,865	7,910	9,250	8,750	(500)	Dept. of Agriculture & Consumer Services.
361.10-00	Interest	222	192	69	240	171	
363.10-12	Mosquito Control Assessment	1,304	1,350	1,335	1,335	0	
363.10-14	Delinquent Special Assessments	0	15	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(69)	(79)	(10)	
399.00-00	Cash Carry Forward	4,461	14,186	14,233	7,968	(6,265)	
	TOTAL FUND REVENUES	**11,852**	**23,653**	**24,818**	**18,214**	**(6,604)**	
	Expenses						
562.34-10	Mosquito Control District	5,865	7,910	24,437	17,833	(6,604)	
562.34-16	Comm Fees - Tax Collector	26	27	60	60	0	
562.34-19	Property Appraiser Fees	0	176	221	221	0	
562.34-90	Taxes & Assessments	0	0	100	100	0	
	TOTAL FUND EXPENSES	**5,891**	**8,113**	**24,818**	**18,214**	**(6,604)**	

ESPANOLA SPECIAL ASSESSMENT — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

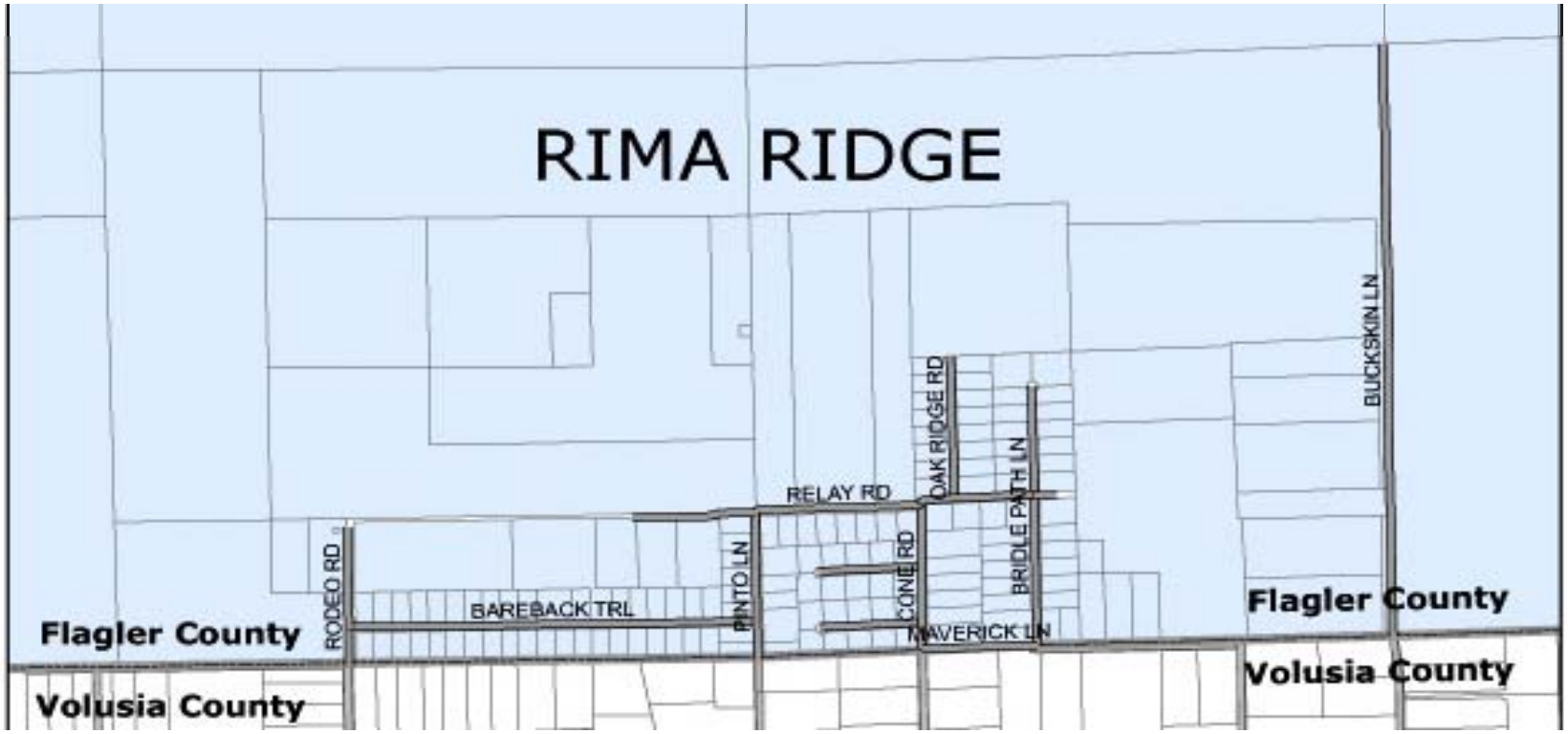
In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and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

Cost per special assessment unit is $11.76 each.

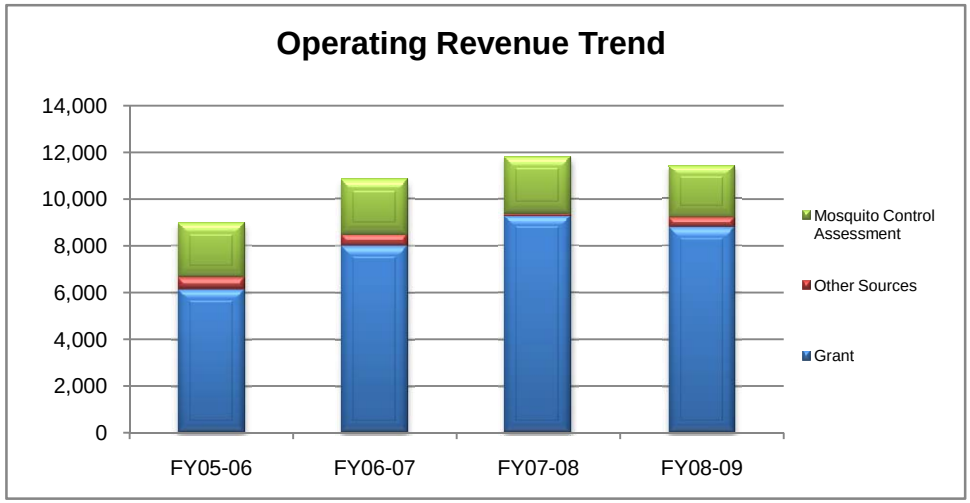
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Grant	5,865	7,910	9,250	8,750
Other Sources	222	192	69	240
Mosquito Control Assessment	1,304	1,365	1,335	1,335
Less 5% Statutory Reduction	0	0	(69)	(79)
Cash Carry Forward	4,461	14,186	14,233	7,968
	11,852	**23,653**	**24,818**	**18,214**
Expenses				
Operating	5,891	8,113	24,818	18,214
	5,891	**8,113**	**24,818**	**18,214**

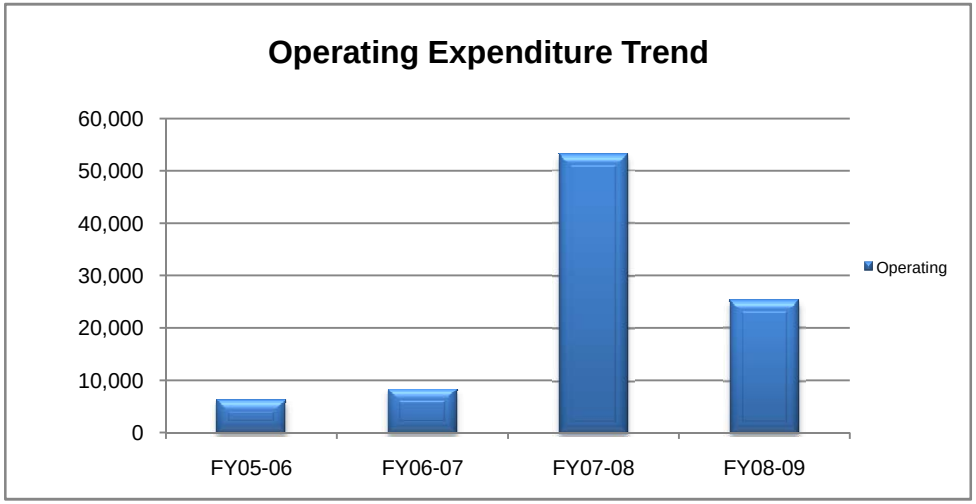
RIMA RIDGE SPECIAL ASSESSMENT — SPECIAL REVENUE FUND

Fund 178 Dept 4920	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
334.61-03	State Grant/Mosquito Control	6,123	7,976	9,250	8,750	(500)	Dept. of Agriculture & Consumer Services.
361.10-00	Interest	504	499	126	425	299	
363.10-12	Mosquito Control Assessment	2,329	2,331	2,398	2,398	0	
363.10-14	Delinquent Special Assessments	0	0	0	(141)	(141)	
398.00-00	Less 5% Statutory Reduction	0	0	(126)	0	126	
399.00-00	Cash Carry Forward	7,016	33,998	41,458	13,777	(27,681)	
	TOTAL FUND REVENUES	**15,972**	**44,804**	**53,106**	**25,209**	**(27,897)**	
	Expenses						
562.34-10	Mosquito Control District	6,123	7,976	52,608	24,711	(27,897)	
562.34-16	Comm Fees - Tax Collector	47	47	198	198	0	
562.34-19	Property Appraiser Fees	0	218	300	300	0	
	TOTAL FUND EXPENSES	**6,170**	**8,241**	**53,106**	**25,209**	**(27,897)**	



RIMA RIDGE SPECIAL ASSESSMENT — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

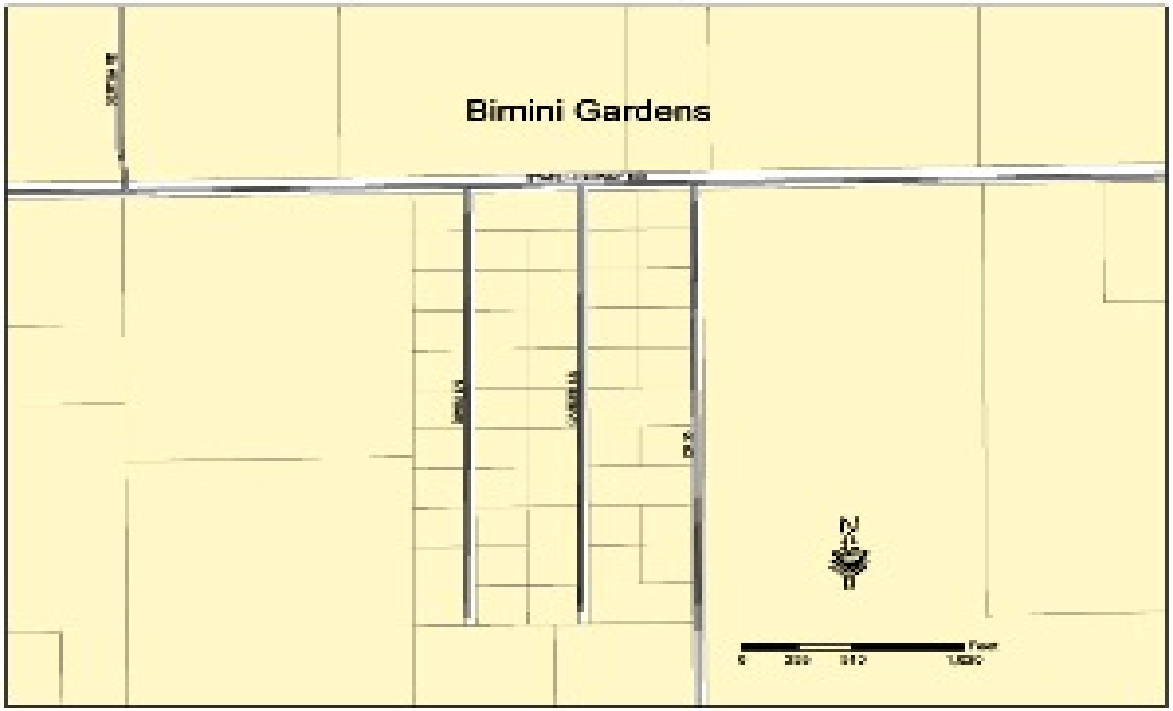
In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and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

Cost per special assessment unit is $14.62 each.

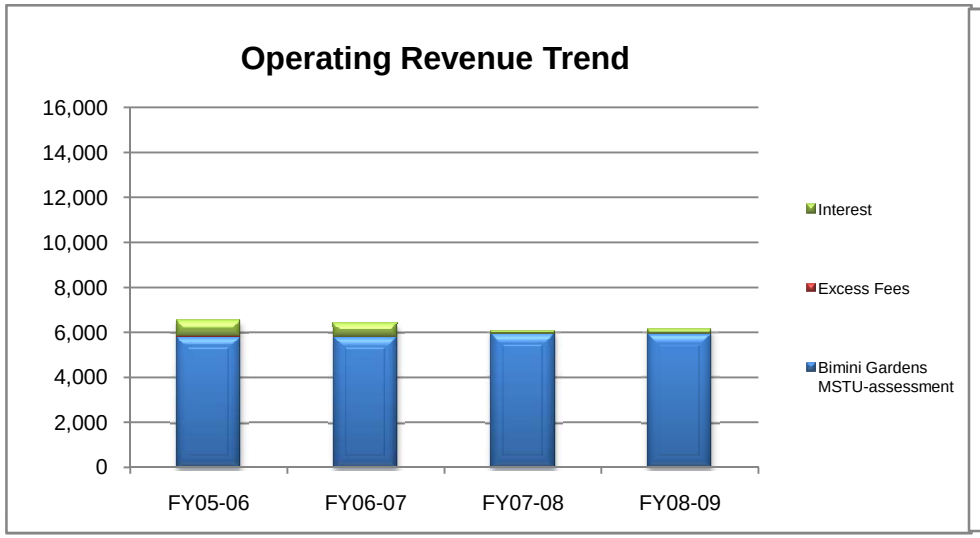
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Grant	6,123	7,976	9,250	8,750
Other Sources	504	499	126	425
Mosquito Control Assessment	2,329	2,331	2,398	2,257
Less 5% Statutory Reduction	0	0	(126)	0
Cash Carry Forward	7,016	33,998	41,458	13,777
	15,972	**44,804**	**53,106**	**25,209**
Expenses				
Operating	6,170	8,241	53,106	25,209
	6,170	**8,241**	**53,106**	**25,209**

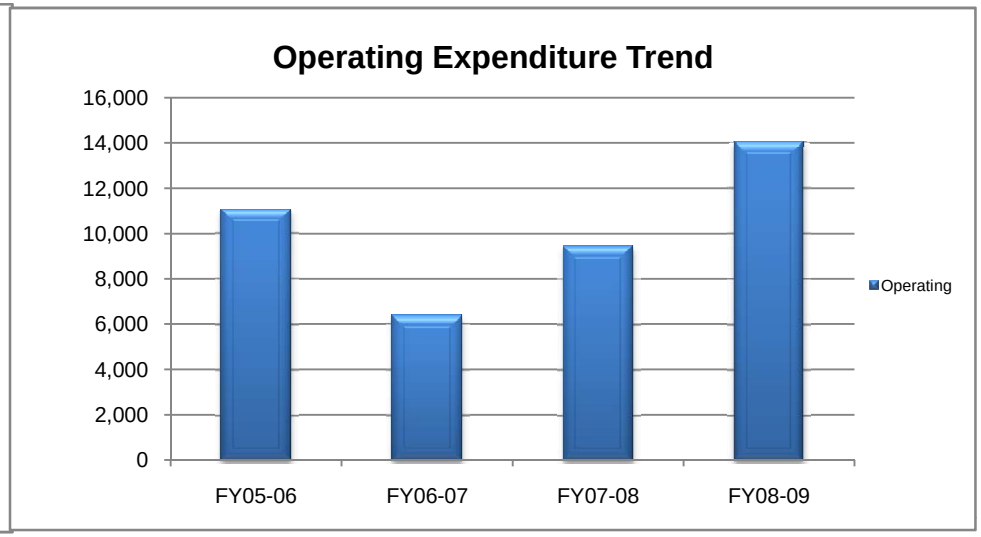
BIMINI GARDENS MSTU — SPECIAL REVENUE FUND

Fund 175 Dept 1810	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
363.10-03	Bimini Gardens MSTU-Assessment	5,762	5,763	5,887	5,887	0	
386.70-00	Excess Fees	71	54	0	0	0	
361.10-00	Interest	670	579	166	244	78	
398.00-00	Less 5% Statutory Reduction	0	0	(303)	(307)	(4)	
399.00-00	Cash Carry Forward	16,083	11,515	3,698	8,216	4,518	
	TOTAL FUND REVENUES	**22,586**	**17,911**	**9,448**	**14,040**	**4,592**	
	Expenses						
513.34-16	Comm Fees-Tax Collector	115	115	115	115	0	
513.34-19	Property Appraiser Fees	62	62	70	70	0	
541.34-20	Public Work Charges	10,893	6,168	9,263	13,855	4,592	
	TOTAL FUND EXPENSES	**11,070**	**6,345**	**9,448**	**14,040**	**4,592**	



BIMINI GARDENS MSTU — SPECIAL REVENUE FUND





NOTE FOR GRAPH
Increased FY 09 expenses reflect Cash Carry Forward.

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.

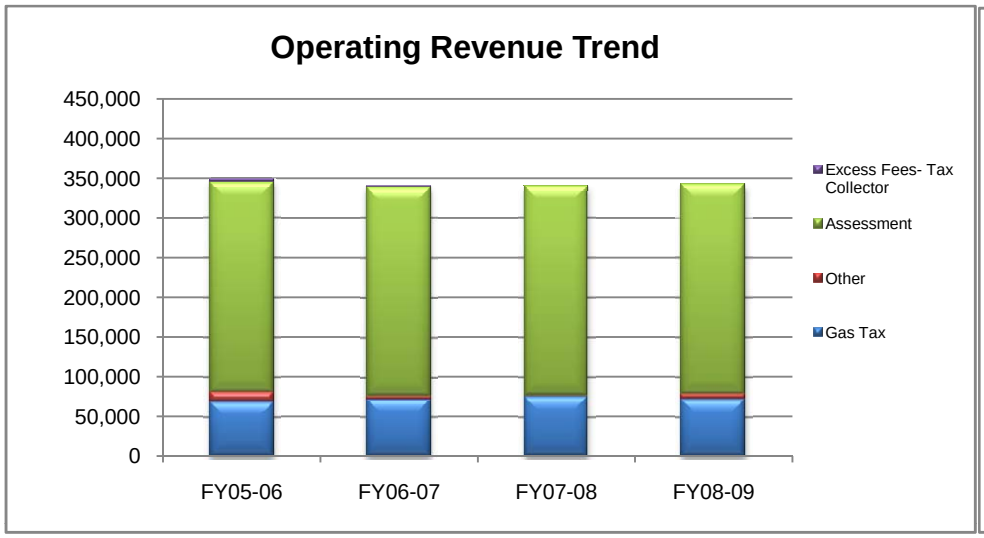
History of front foot assessment:
From Fiscal Year 2001 to current: $0.58 assessment

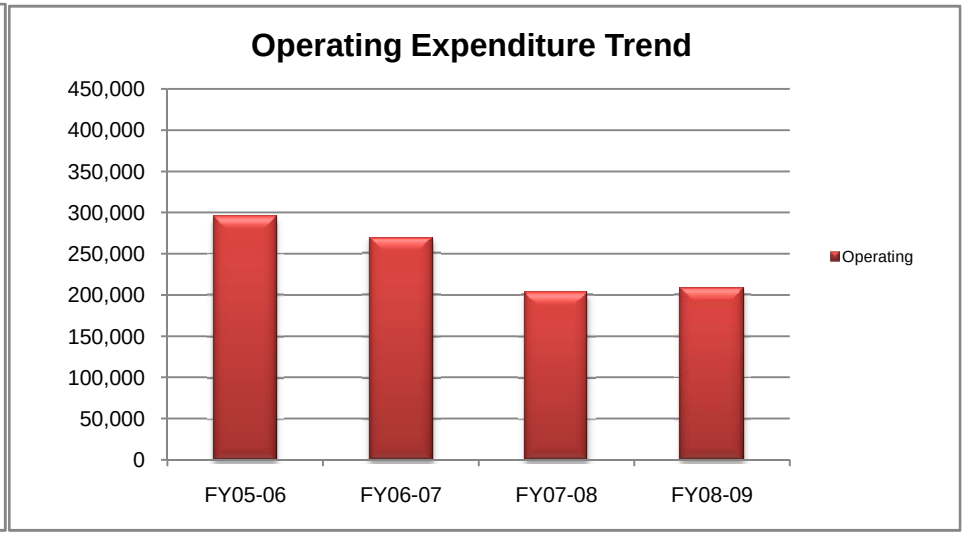
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Bimini Gardens MSTU-assessment	5,762	5,763	5,887	5,887
Excess Fees	71	54	0	0
Interest	670	579	166	244
Less 5% Statutory Reduction	0	0	(303)	(307)
Cash Carry Forward	16,083	11,515	3,698	8,216
	22,586	**17,911**	**9,448**	**14,040**
Expenses				
Operating	11,070	6,345	9,448	14,040
	11,070	**6,345**	**9,448**	**14,040**

DAYTONA NORTH SERVICE DISTRICT — SPECIAL REVENUE FUND

Fund 702 Dept 4500	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
312.30-00	Ninth Cent Fuel Tax	54,363	58,322	60,000	57,600	(2,400)	
312.40-00	Local Option Fuel Tax	14,036	13,702	15,000	14,400	(600)	
354.00-00	Violation of Local Ordinances	474	0	0	0	0	
361.10-01	Interest	12,215	3,891	1,250	6,120	4,870	
363.10-01	DNSD Assessment Maint/Other	136,110	134,461	136,593	136,593	0	Rate $0.30 per front foot
363.10-04	DNSD Assessment Paving	127,057	125,415	127,487	127,487	0	Rate $0.28 per front foot
363.10-11	DNSD Delinquent Front Foot	0	1,137	0	0	0	
363.10-13	DNSD Delinquent Paving	0	1,062	0	0	0	
386.70-00	Excess Fees-Tax Collector	3,447	2,494	0	0	0	
398.00-00	Less 5 % Statutory Reduction	0	0	(17,017)	(16,804)	213	
399.00-00	Cash Carry Forward	684,868	(5,984)	27,395	87,800	60,405	
	TOTAL FUND REVENUES	**1,032,570**	**334,500**	**350,708**	**413,196**	**62,488**	
	Expenses						
559.34-10	Other Contracted Services	7,990	16,195	8,400	7,900	(500)	
559.34-16	Comm Fees - Tax Collector	5,263	5,227	5,000	5,300	300	
559.34-19	Property Appraiser Fees	3,950	3,914	4,000	4,000	0	
559.41-30	Postage Expense	804	1,609	500	500	0	
559.43-10	Utilities Expense	8,919	9,159	9,300	14,210	4,910	
559.47-10	Printing & Binding	0	733	0	0	0	
559.34-20	Governmental Services	256,353	226,307	171,601	170,100	(1,501)	
559.44-10	Rentals & Leases	0	975	0	0	0	
559.49-14	Landfill Tipping Fees	99	605	325	325	0	
559.51-11	Office Equipment under $1,000	401	0	0	0	0	
559.51-10	Office Supplies	0	56	75	75	0	
559.52-12	Other Operating Expenses	19	72	0	0	0	
559.53-10	Road Materials & Supplies	10,072	4,292	3,000	5,000	2,000	
541.72-30	Interest on Loans	1	192	0	0	0	
	Total Operating Expenses	**293,871**	**269,336**	**202,201**	**207,410**	**5,209**	
519.63-24	Avocado	36,350	0	0	0	0	
519.63-38	Lancewood	708,048	0	0	0	0	
	Total Capital Expenses	**744,398**	**0**	**0**	**0**	**0**	
587.98-50	Reserve-Future Capital OL	0	0	148,507	205,786	57,279	
	Total Reserves	**0**	**0**	**148,507**	**205,786**	**57,279**	
	TOTAL FUND EXPENSES	**1,038,269**	**269,336**	**350,708**	**413,196**	**62,488**	

DAYTONA NORTH SERVICE DISTRICT — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

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

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

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

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Gas Tax	68,399	72,024	75,000	72,000
Other	12,689	3,891	1,250	6,120
Assessment	263,167	262,075	264,080	264,080
Excess Fees- Tax Collector	3,447	2,494	0	0
Less 5% Statutory Reduction	0	0	(17,017)	(16,804)
Cash Carry Forward	684,868	(5,984)	27,395	87,800
	1,032,570	**334,500**	**350,708**	**413,196**
Expenses				
Operating	293,871	269,336	202,201	207,410
Capital	744,398	0	0	0
Reserves	0	0	148,507	205,786
	1,038,269	**269,336**	**350,708**	**413,196**

JUDICIAL FUNDS-SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Fees	876,938	708,217	783,487	491,372	(292,115)
Fines	1,763	3,817	3,250	3,804	554
Interest	70,968	103,857	18,397	26,362	7,965
Interfund Transfer	62,276	12,691	14,065	46,861	32,796
Refund Prior Year Expense	0	159	(6,841)	0	6,841
Less 5 % Statutory Reduction	0	0	(32,764)	(26,077)	6,687
Cash Carry Forward	1,162,689	2,160,025	220,549	877,982	657,433
Total Revenues	**2,174,634**	**2,988,766**	**1,000,143**	**1,420,304**	**420,161**
Expenses					
Court Services Fund	5,238	55,353	0	0	0
Court Facilities	34,049	280,362	247,750	561,033	313,283
Domestic Violence Trust	0	0	11,169	880	(10,289)
Alcohol & Drug Abuse Trust	0	10	4,685	8,498	3,813
Court Innovations Technology Fund	56,893	1,713,636	546,302	517,487	(28,815)
Juvenile Diversion	63,061	(115)	29,453	34,261	4,808
Court Innovations	0	0	88,278	230,645	142,367
Teen Court	0	64,293	72,506	67,500	(5,006)
Total Expenses	**159,241**	**2,113,539**	**1,000,143**	**1,420,304**	**420,161**
Revenues vs. Expenses	**2,015,393**	**875,227**	**0**	**0**	**0**

	BUDGETED FY 05-06	BUDGETED FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Personnel Summary-Positions					
Court Innovations	0.00	0.00	0.00	0.20	0.20
Teen Court	1.00	1.00	1.00	1.00	0.00
Total Positions	**1.00**	**1.00**	**1.00**	**1.20**	**0.20**

COURT SERVICES - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

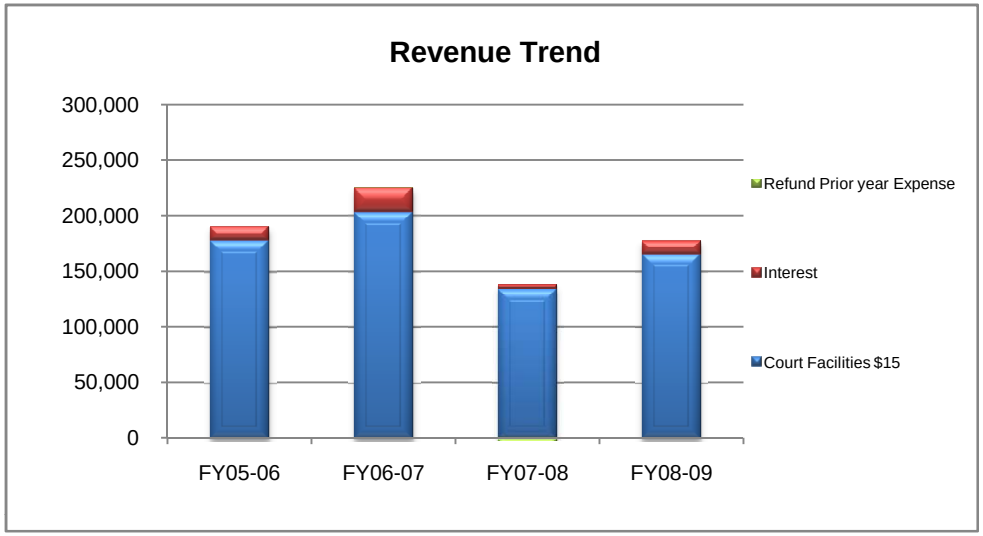
Fund 191 Dept 1610	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	2,437	1,836	0	0	0	
381.00-00	Interfund Transfer	0	2,093	0	0	0	
399.00-00	Cash Carry Forward	54,228	51,427	0	0	0	
	TOTAL FUND REVENUES	**56,665**	**55,356**	**0**	**0**	**0**	
	Expenses						
601.34-10	Other Contracted Services	863	0	0	0	0	
601.51-11	Office Equipment	1,490	0	0	0	0	
	Total Operating Expenses	**2,353**	**0**	**0**	**0**	**0**	
601.62-10	Buildings	0	55,353	0	0	0	
601.64-10	Equipment	2,885	0	0	0	0	
	Total Capital Expenses	**2,885**	**55,353**	**0**	**0**	**0**	
	TOTAL FUND EXPENSES	**5,238**	**55,353**	**0**	**0**	**0**	

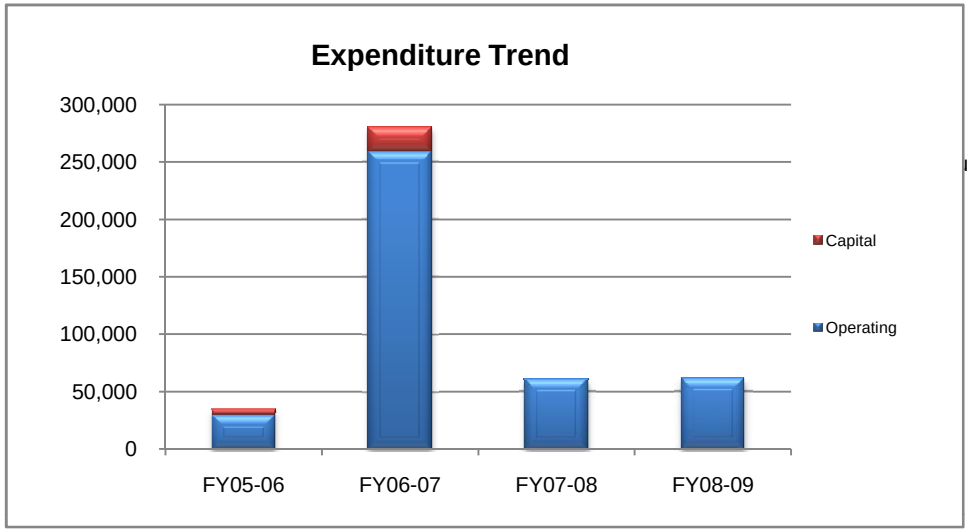
*Not shown in Appropriation Summary Page 5-1. No longer funded.

COURTHOUSE FACILITIES - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 108	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 3700/3701/4910/5000		FY 05-06	FY 06-07	FY 07-08	FY 08-09	+/(-)	
	Revenues						
359.20-03	Court Facilities $15	177,735	202,656	133,068	165,000	31,932	
361.10-00	Interest	12,417	21,735	3,760	11,792	8,032	
369.30-00	Refund Prior Year Expense	0	159	(6,841)	0	6,841	
398.00-00	Less 5% Statutory Reduction	0	0	0	(8,840)	(8,840)	
399.00-00	Cash Carry Forward	229,821	503,788	117,763	393,081	275,318	
	TOTAL FUND REVENUES	**419,973**	**728,338**	**247,750**	**561,033**	**46,805**	
	Expenses						
712.31-10	Professional Services	5,619	125	0	0	0	
712.34-10	Other Contracted Services	148	868	0	0	0	
712.34-20	Governmental Services	9,563	0	0	0	0	
712.41-20	Communications Inst/Repair	0	85	0	0	0	
712.46-10	Building/Equipment Repairs	2,825	0	500	500	0	
712.46-30	Maintenance Agreements	11,354	11,661	59,680	60,115	435	
712.49-10	Other Current Chrgs/Oblig	47	47	50	50	0	
712.51-10	Office Supplies	0	44	0	0	0	
712.62-20	Bldg Renovation & Improv	0	153,647	0	0	0	
712.64-10	Equipment	0	92,587	0	0	0	
587.49-18	Bank Analysis Fees	0	0	0	350	350	
	Total Operating Expenses	**29,556**	**259,064**	**60,230**	**61,015**	**785**	
712.62-10	Buildings	4,493	0	0	0	0	
712.62-20	Building Renovation & Improv	0	21,298	0	0	0	
	Total Capital Expenses	**4,493**	**21,298**	**0**	**0**	**0**	
587.98-10	Reserve for Contingency	0	0	187,520	500,018	312,498	
	Total Reserves	**0**	**0**	**187,520**	**500,018**	**312,498**	
	TOTAL FUND EXPENSES	**34,049**	**280,362**	**247,750**	**561,033**	**313,283**	

COURTHOUSE FACILITIES — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004 to assess a $15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.17, Florida 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. The surcharge was effective July 1, 2004.

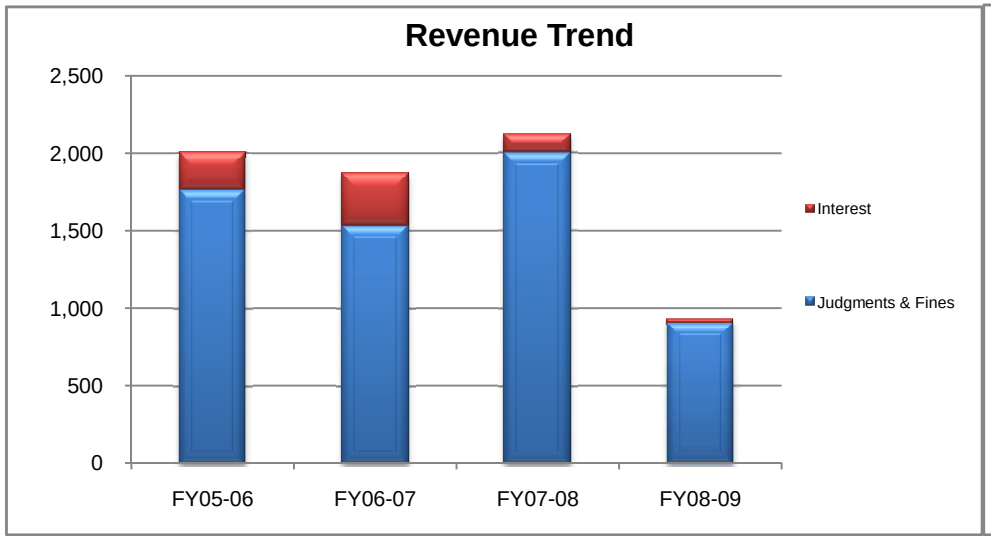
The above surcharge replaced the previous service fee of $25.00 levied on all civil actions (except for marriage dissolutions and probate matters) filed in both Circuit and County Courts in Flagler County. The previous service fee for marriage dissolutions and probate matters was $12.50 per filing. These previous fees were collected to maintain, improve and renovate the County Courthouse.

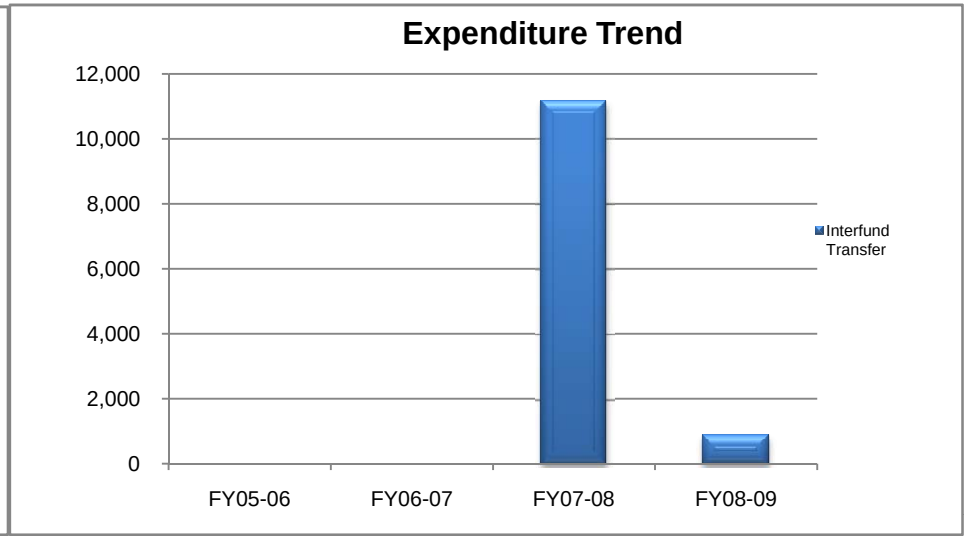
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Court Facilities $15	177,735	202,656	133,068	165,000
Interest	12,417	21,735	3,760	11,792
Refund Prior year Expense	0	159	(6,841)	0
Cash Carry Forward	229,821	503,788	117,763	393,081
Less 5% Statutory Reduction	0	0	0	(8,840)
	419,973	**728,338**	**247,750**	**561,033**
Expenses				
Operating	29,556	259,064	60,230	61,015
Capital	4,493	21,298	0	0
Reserves	0	0	187,520	500,018
	34,049	**280,362**	**247,750**	**561,033**

DOMESTIC VIOLENCE TRUST - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 192 Dept 4600	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
351.13-00	Judgments & Fines	1,763	1,531	2,000	900	(1,100)	
361.10-00	Interest	242	336	125	27	(98)	
398.10-00	Less 5% Statutory Reduction	0	0	0	(47)	(47)	
399.00-00	Cash Carry Forward	5,101	7,106	9,044	0	(9,044)	
	TOTAL FUND REVENUES	**7,106**	**8,973**	**11,169**	**880**	**(10,289)**	
	Expenses						
581.91-16	Transfer to General Fund	0	0	11,169	880	(10,289)	
	TOTAL FUND EXPENSES	**0**	**0**	**11,169**	**880**	**(10,289)**	

DOMESTIC VIOLENCE TRUST — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

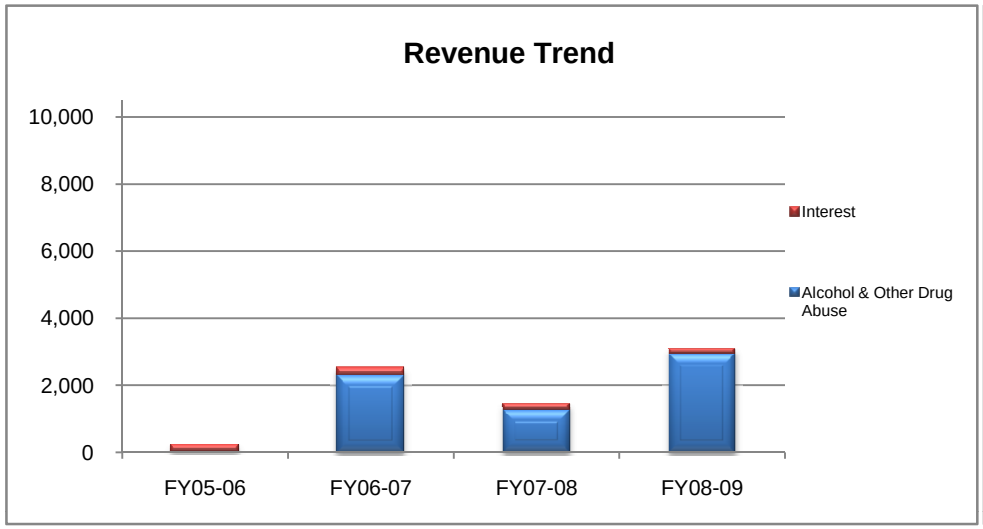
Pursuant to § 938.08, Florida Statutes, a surcharge of $201.00 is imposed in certain domestic violence related cases. $85.00 of the sum collected is deposited in a State Domestic Violence Trust Fund, $1.00 is retained by the Clerk of Court, and the remainder is provided to the County to be used to defray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

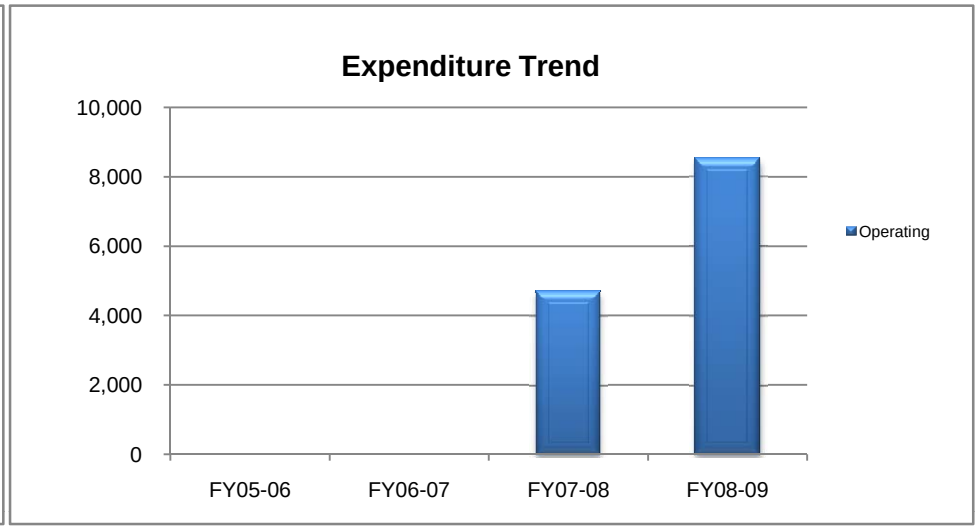
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Judgments & Fines	1,763	1,531	2,000	900
Interest	242	336	125	27
Cash Carry Forward	5,101	7,106	9,044	0
Less 5% Statutory Reduction	0	0	0	(47)
	7,106	**8,973**	**11,169**	**880**
Expenses				
Interfund Transfer	0	0	11,169	880
	0	**0**	**11,169**	**880**

ALCOHOL & DRUG ABUSE TRUST - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 193 Dept 1010	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
351.14-00	Alcohol & Other Drug Abuse	0	2,286	1,250	2,904	1,654	
361.10-00	Interest	198	222	190	167	(23)	
398.10-00	Less 5% Statutory Reduction	0	0	0	(154)	(154)	
399.00-00	Cash Carry Forward	4,375	4,573	3,245	5,581	2,336	
	TOTAL FUND REVENUES	**4,573**	**7,081**	**4,685**	**8,498**	**3,813**	
	Expenses						
622.34-10	Other Contracted Services	0	10	4,685	8,498	3,813	
	TOTAL FUND EXPENSES	**0**	**10**	**4,685**	**8,498**	**3,813**	

ALCOHOL & DRUG ABUSE TRUST — SPECIAL REVENUE FUND





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.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Alcohol & Other Drug Abuse	0	2,286	1,250	2,904
Interest	198	222	190	167
Cash Carry Forward	4,375	4,573	3,245	5,581
Less 5% Statutory Reduction	0	0	0	(154)
	4,573	**7,081**	**4,685**	**8,498**
Expenses				
Operating	0	10	4,685	8,498
	0	**10**	**4,685**	**8,498**

COURT INNOVATIONS TECHNOLOGY - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 194 Dept 1000	DESCRIPTION Circuit Court Judge	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	575,727	156,670	98,950	55,871	(43,079)	
361.10-00	Interest	51,574	72,150	10,000	7,229	(2,771)	
398.00-00	Less 5% Statutory Reduction	0	0	(28,250)	(12,800)	15,450	
399.00-00	Cash Carry Forward	829,160	0	0	0	0	
	TOTAL REVENUES	**1,456,461**	**228,820**	**80,700**	**50,300**	**(30,400)**	
	Expenses						
601.34-10	Other Contracted Services	3,334	0	5,000	5,000	0	
41-10, 41-20	Communications	14,594	12,802	27,200	20,000	(7,200)	
601.46-30	Maintenance Agreements	0	1,544	3,500	4,500	1,000	
601.51-11	Office Equipment	561	2,400	2,000	3,800	1,800	
601.51-20	Data Processing Supplies	0	390	500	500	0	
601.52-12	Other Operating Expenses	0	0	0	500	500	
601.52-30	Data Processing Software	1,756	0	2,000	6,000	4,000	
	Total Operating Expenses	**20,245**	**17,136**	**40,200**	**40,300**	**100**	
601.64-10	Equipment	1,489	5,789	40,500	10,000	(30,500)	
	Total Capital Expenses	**1,489**	**5,789**	**40,500**	**10,000**	**(30,500)**	
	TOTAL EXPENSES	**21,734**	**22,925**	**80,700**	**50,300**	**(30,400)**	

COURT INNOVATIONS TECHNOLOGY-STATE ATTORNEY — SPECIAL REVENUE FUND

Fund 194 Dept 1200	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	3,892	0	28,450	32,900	4,450	
	TOTAL REVENUES	**3,892**	**0**	**28,450**	**32,900**	**4,450**	
	Expenses						
602.46-30	Maintenance Agreements	2,160	0	1,200	3,000	1,800	
602.51-10	Office Supplies	0	0	250	0	(250)	
602.51-11	Office Equipt under $1,000	0	0	2,600	2,000	(600)	
602.51-20	Data Processing Supplies	0	0	1,900	1,000	(900)	
602.52-12	Other Operating Expense	0	0	500	0	(500)	
602.52-30	Data Processing Software	0	0	1,000	7,900	6,900	
	Total Operating Expenses	**2,160**	**0**	**7,450**	**13,900**	**6,450**	

COURT INNOVATIONS TECHNOLOGY-STATE ATTORNEY (CONTINUED) — SPECIAL REVENUE FUND

Fund 194 Dept 1200	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
602.64-10	Equipment	1,732	0	21,000	19,000	(2,000)	
	Total Capital Expenses	**1,732**	**0**	**21,000**	**19,000**	**(2,000)**	
	TOTAL EXPENSES	**3,892**	**0**	**28,450**	**32,900**	**4,450**	

COURT INNOVATIONS TECHNOLOGY-PUBLIC DEFENDER — SPECIAL REVENUE FUND

Fund 194 Dept 1300	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	11,781	5,123	44,225	29,874	(14,351)	
	TOTAL REVENUES	**11,781**	**5,123**	**44,225**	**29,874**	**(14,351)**	
	Expenses						
603.41-10	Communications Recurring	0	0	10,740	14,520	3,780	
603.46-30	Maintenance Agreements	0	0	6,455	500	(5,955)	
603.51-10	Office Supplies	0	190	1,200	1,200	0	
603.51-11	Office Equipt under $1,000	996	0	1,120	2,235	1,115	
603.52-30	Data Processing Software	0	0	9,968	5,267	(4,701)	
	Total Operating Expenses	**996**	**190**	**29,483**	**23,722**	**(5,761)**	
603.64-10	Equipment	10,785	4,933	14,742	6,152	(8,590)	
	Total Capital Expenses	**10,785**	**4,933**	**14,742**	**6,152**	**(8,590)**	
	TOTAL EXPENSES	**11,781**	**5,123**	**44,225**	**29,874**	**(14,351)**	

COURT INNOVATIONS TECHNOLOGY-CRIMINAL CONFLICT & CIVIL REG COUNCIL — SPECIAL REVENUE FUND

Fund 194 Dept 1301	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	0	0	0	10,867	10,867	
	TOTAL REVENUES	**0**	**0**	**0**	**10,867**	**10,867**	
	Expenses						
603.46-30	Maintenance Agreements	0	0	0	2,280	2,280	
603.51-10	Office Supplies	0	0	0	970	970	
603.52-30	Data Processing Software	0	0	0	4,221	4,221	
	Total Operating Expenses	**0**	**0**	**0**	**7,471**	**7,471**	

COURT INNOVATIONS TECHNOLOGY-CRIMINAL CONFLICT & CIVIL REG COUNCIL — SPECIAL REVENUE FUND

Fund 194 Dept 1301	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
603.64-10	Equipment	0	0	0	3,396	3,396	
	Total Capital Expenses	**0**	**0**	**0**	**3,396**	**3,396**	
	TOTAL EXPENSES	**0**	**0**	**0**	**10,867**	**10,867**	

COURT INNOVATIONS TECHNOLOGY-COURT RELATED TECHNOLOGY — SPECIAL REVENUE FUND

Fund 194 Dept 4801	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	19,262	249,999	383,375	0	(383,375)	
399.00-00	Cash Carry Forward	0	1,434,727	9,552	0	(9,552)	
	TOTAL REVENUES	**19,262**	**1,684,726**	**392,927**	**0**	**(392,927)**	
	Expenses						
41-10, 41-20	Communications	240	0	132,072	0	(132,072)	
713.46-30	Maintenance Agreements	0	0	21,497	0	(21,497)	
713.51-11	Office Equipment under $1,000	30	901	0	0	0	
713.51-20	Data Processing Supplies	540	0	0	0	0	
	Total Operating Expenses	**810**	**901**	**153,569**	**0**	**(153,569)**	
713.62-10	Buildings	0	1,557,156	0	0	0	
713.64-10	Equipment	18,452	126,669	239,358	0	(239,358)	
	Total Capital Expenses	**18,452**	**1,683,825**	**239,358**	**0**	**(239,358)**	
	TOTAL EXPENSES	**19,262**	**1,684,726**	**392,927**	**0**	**(392,927)**	

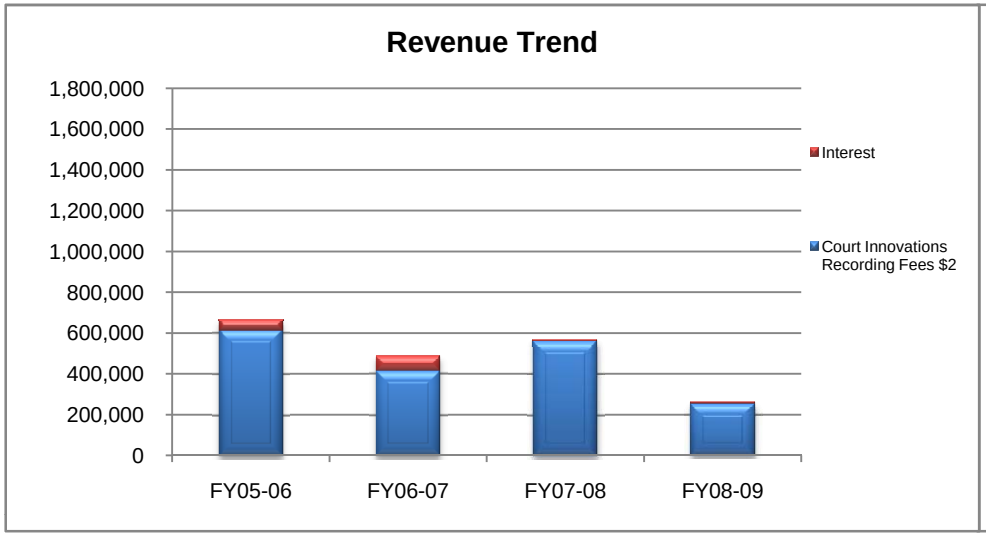
COURT INNOVATIONS TECHNOLOGY-INVESTMENTS — SPECIAL REVENUE FUND

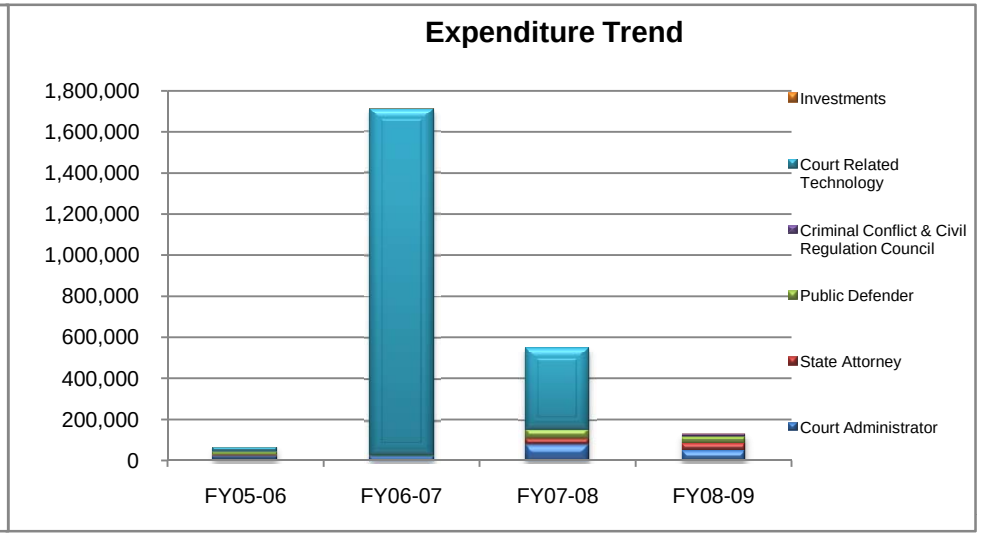
Fund 194 Dept 4910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	224	862	0	1,000	1,000	
	TOTAL REVENUES	**224**	**862**	**0**	**1,000**	**1,000**	
	Expenses						
519.31-10	Professional Services	224	792	0	1,000	1,000	
519.34-10	Other Contracted Services	0	70	0	0	0	
	TOTAL EXPENSES	**224**	**862**	**0**	**1,000**	**1,000**	

COURT INNOVATIONS TECHNOLOGY-RESERVES — SPECIAL REVENUE FUND

Fund 194 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	0	0	0	118,260	118,260	
399.00-00	Cash Carry Forward	0	0	0	274,286	274,286	
	TOTAL REVENUES	**0**	**0**	**0**	**392,546**	**392,546**	
	Expenses						
519.98-10	Reserve for Contingency	0	0	0	392,546	392,546	
	TOTAL RESERVES	**0**	**0**	**0**	**392,546**	**392,546**	
	TOTAL FUND EXPENSES	**56,893**	**1,713,636**	**546,302**	**517,487**	**(28,815)**	

COURT INNOVATIONS TECHNOLOGY — SPECIAL REVENUE FUND





NOTE FOR GRAPH
FY 06/07 expenditures included Courthouse construction costs.

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

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

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Court Innovations Recording Fees $2	610,662	411,792	555,000	247,772
Interest	51,798	73,012	10,000	8,229
Cash Carry Forward	829,160	1,434,727	9,552	274,286
Less 5% Statutory Reduction	0	0	(28,250)	(12,800)
	1,491,620	**1,919,531**	**546,302**	**517,487**
Expenses				
Court Administrator	21,734	22,925	80,700	50,300
State Attorney	3,892	0	28,450	32,900
Public Defender	11,781	5,123	44,225	29,874
Criminal Conflict & Civil Regulation Cou	0	0	0	10,867
Court Related Technology	19,262	1,684,726	392,927	0
Investments	224	862	0	1,000
Reserves	0	0	0	392,546
	56,893	**1,713,636**	**546,302**	**517,487**

JUVENILE DIVERSION-COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 195 Dept 4600	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-06	Juvenile Diversion $5.41	0	8,531	9,473	7,200	(2,273)	
359.21-07	Juvenile Alternatives	0	8,531	0	7,200	7,200	
359.21-08	Teen Court	0	8,556	310	7,200	6,890	
359.21-09	Teen Court 7/2005	0	0	0	0	0	
361.10-00	Interest	0	4,237	2,086	401	(1,685)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,052)	(1,100)	(48)	
399.00-00	Cash Carry Forward	0	83,173	0	13,360	13,360	
	TOTAL REVENUES	**0**	**113,028**	**10,817**	**34,261**	**23,444**	
	Expenses						
581.91-10	Transfer to Court Innovations Fund 197	0	0	10,817	34,261	23,444	
	TOTAL EXPENSES	**0**	**0**	**10,817**	**34,261**	**23,444**	

JUVENILE DIVERSION-JUVENILLE ASSESSMENT — SPECIAL REVENUE FUND

Fund 195 Dept 4802	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-08	Teen Court	0	0	9,318	0	(9,318)	
	TOTAL REVENUES	**0**	**0**	**9,318**	**0**	**(9,318)**	
	Expenses						
719.34-10	Other Contracted Services	0	0	9,318	0	(9,318)	
	TOTAL EXPENSES	**0**	**0**	**9,318**	**0**	**(9,318)**	

JUVENILE DIVERSION-JUVENILLE ALTERNATIVE — SPECIAL REVENUE FUND

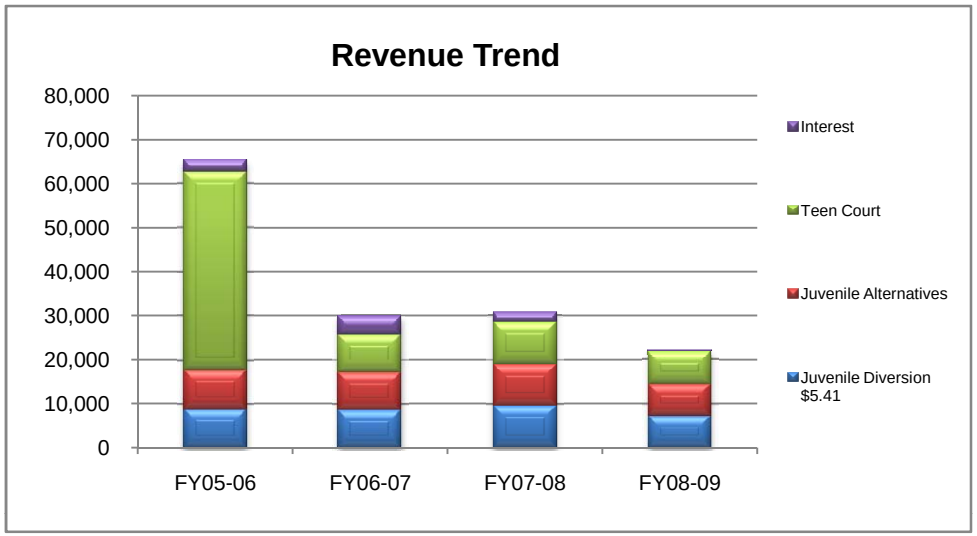
Fund 195 Dept 4803	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-07	Juvenile Alternatives	0	0	9,318	0	(9,318)	
	TOTAL REVENUES	**0**	**0**	**9,318**	**0**	**(9,318)**	
	Expenses						
719.34-10	Other Contracted Services	0	0	9,318	0	(9,318)	
	TOTAL EXPENSES	**0**	**0**	**9,318**	**0**	**(9,318)**	

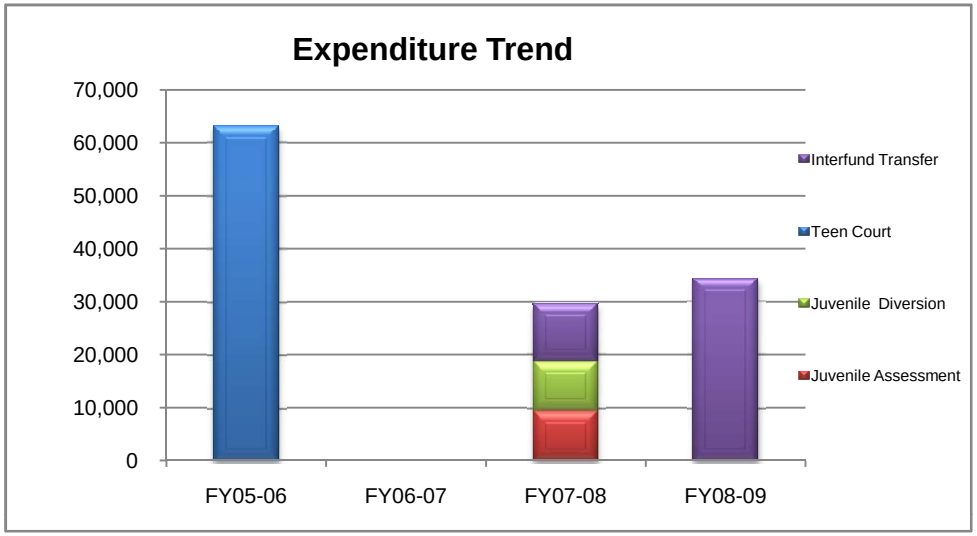
JUVENILE DIVERSION-TEEN COURT — SPECIAL REVENUE FUND

Fund 195 Dept 4804	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-06	Juvenile Diversion $5.41	8,824	0	0	0	0	
359.21-07	Juvenile Alternatives	8,824	0	0	0	0	
359.21-08	Teen Court	8,851	0	0	0	0	
359.21-09	Teen Court 7/2005	36,080	0	0	0	0	
361.10-00	Interest	2,675	0	0	0	0	
381.00-00	Interfund Transfer	62,276	0	0	0	0	
399.00-00	Cash Carry Forward	18,708	0	0	0	0	
	TOTAL REVENUES	**146,238**	**0**	**0**	**0**	**0**	
	Expenses						
719.10-12	Regular Salaries	37,409	0	0	0	0	
719.xx-xx	Employee Benefits	19,253	(115)	0	0	0	
	Total Personnel Expenses	**56,662**	**(115)**	**0**	**0**	**0**	
719.34-10	Other Contracted Services	5,138	0	0	0	0	
719.40-10	Travel Expenses	20	0	0	0	0	
719.41-10	Communications Recurring	530	0	0	0	0	
719.41-30	Postage Expense	251	0	0	0	0	
719.46-30	Maintenance Agreements	57	0	0	0	0	
719.47-10	Printing & Binding	403	0	0	0	0	
	Total Operating Expenses	**6,399**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**63,061**	**(115)**	**0**	**0**	**0**	
	TOTAL FUND EXPENSES	**63,061**	**(115)**	**29,453**	**34,261**	**4,808**	

*Previously funded in the Juvenile Diversion Fund. Funded separately beginning FY07 in the Teen Court Fund (198).

JUVENILE DIVERSION — SPECIAL REVENUE FUND





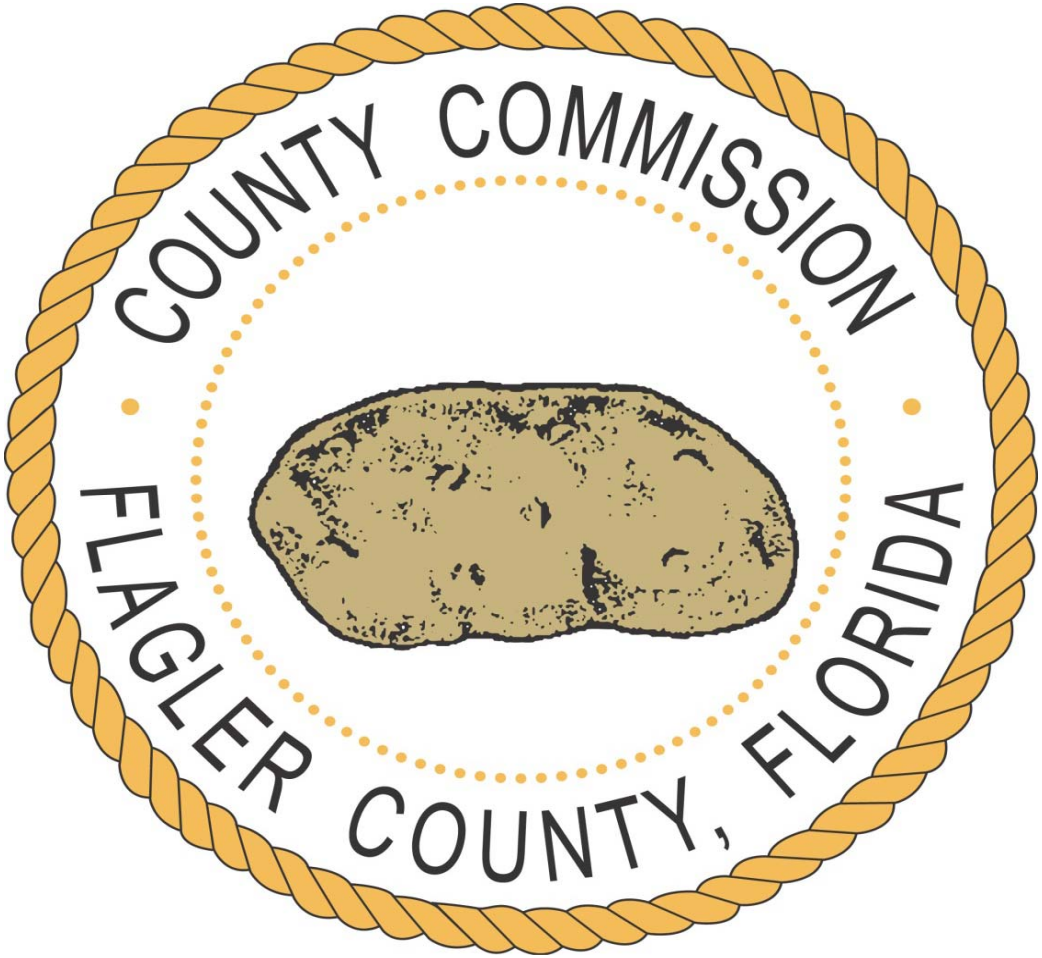
NOTE FOR GRAPH

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

	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Juvenile Diversion $5.41	8,824	8,531	9,473	7,200
Juvenile Alternatives	8,824	8,531	9,318	7,200
Teen Court	44,931	8,556	9,628	7,200
Interest	2,675	4,237	2,086	401
Interfund Transfer	62,276	0	0	0
Cash Carry Forward	18,708	83,173	0	13,360
Less 5% Statutory Reduction	0	0	(1,052)	(1,100)
	146,238	**113,028**	**29,453**	**34,261**
Expenses				
Juvenile Assessment	0	0	9,318	0
Juvenile Diversion	0	0	9,318	0
Teen Court	63,061	(115)	0	0
Interfund Transfer	0	0	10,817	34,261
	63,061	**(115)**	**29,453**	**34,261**

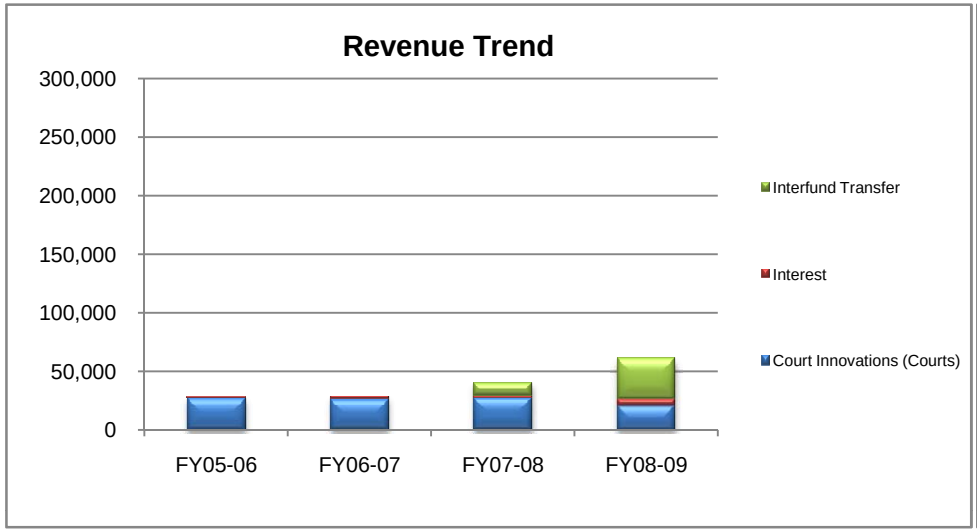


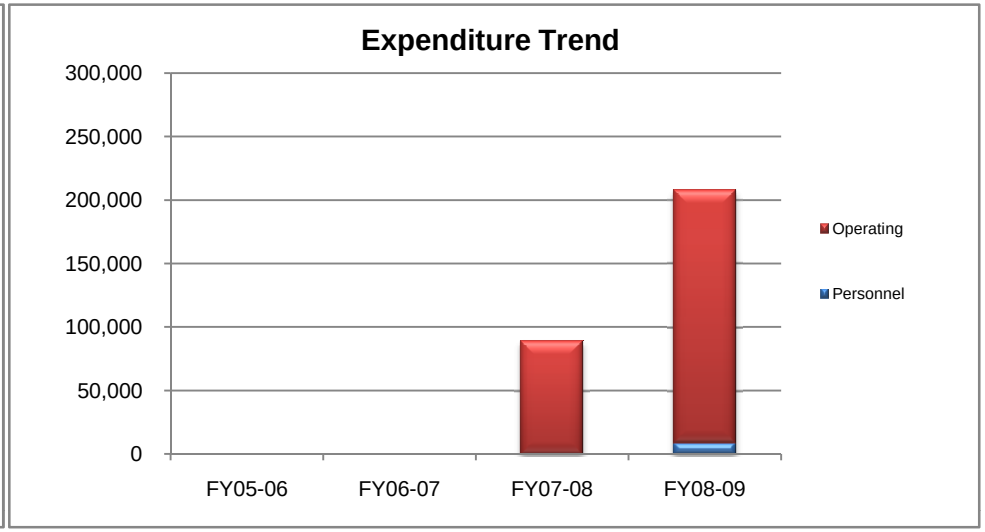
APPROVED BUDGET FY 2008-2009

COURT INNOVATIONS - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 197 Dept 4805/5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-05	Court Innovations (Courts)	25,962	25,257	27,000	21,000	(6,000)	
361.10-00	Interest	1,201	2,391	2,236	5,146	2,910	
381.00-00	Interfund Transfer	0	0	10,817	34,261	23,444	
398.00-00	Less 5% Statutory Reduction	0	0	(1,462)	(1,307)	155	
399.00-00	Cash Carry Forward	21,296	63,196	49,687	171,545	121,858	
	TOTAL FUND REVENUES	**48,459**	**90,844**	**88,278**	**230,645**	**142,367**	
	Expenses						
719.10-12	Regular Salaries	0	0	0	6,234	6,234	
719.xx-xx	Employee Benefits	0	0	0	2,877	2,877	
	Total Personnel Expenses	**0**	**0**	**0**	**9,111**	**9,111**	
719.34-10	Other Contracted Services	0	0	88,278	196,859	108,581	
719.49-18	Bank Analysis Fees	0	0	0	160	160	
719.51-10	Office Supplies	0	0	0	250	250	
719.52-12	Other Operating Expenses	0	0	0	1,200	1,200	
	Total Operating Expenses	**0**	**0**	**88,278**	**198,469**	**110,191**	
719.98-10	Reserve for Contingency	0	0	0	23,065	23,065	
	Total Reserves	**0**	**0**	**0**	**23,065**	**23,065**	
	TOTAL FUND EXPENSES	**0**	**0**	**88,278**	**230,645**	**142,367**	

COURT INNOVATIONS — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

Pursuant to § 939.185, Florida Statutes, and Flagler County Ordinance 2004-07, a court cost of $65.00 is imposed in certain cases. 25% of the sum collected is deposited in an Innovations and Supplemental Court Funding account to be used to fund innovative court programs, to supplement State funding of state court elements, and to aid the County in funding local requirements. Funds may not be expended without the consent of the Chief Judge or his/her designee. Unexpended funds at year-end, if any, remain in this fund (Fund 197) and "roll-over" to the next year.

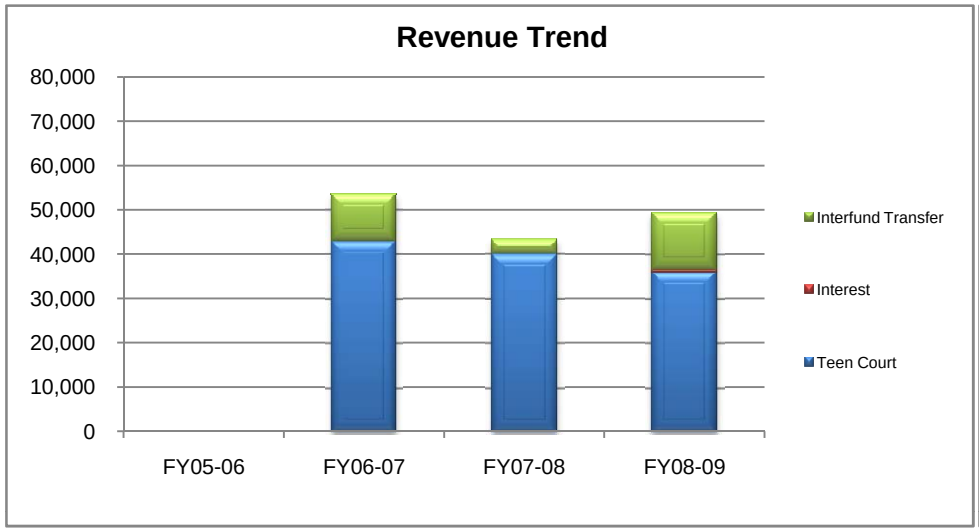
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Court Innovations (Courts)	25,962	25,257	27,000	21,000
Interest	1,201	2,391	2,236	5,146
Interfund Transfer	0	0	10,817	34,261
Cash Carry Forward	21,296	63,196	49,687	171,545
Less 5% Statutory Reduction	0	0	(1,462)	(1,307)
	48,459	**90,844**	**88,278**	**230,645**
Expenses				
Personnel	0	0	0	9,111
Operating	0	0	88,278	198,469
Reserves	0	0	0	23,065
	0	**0**	**88,278**	**230,645**

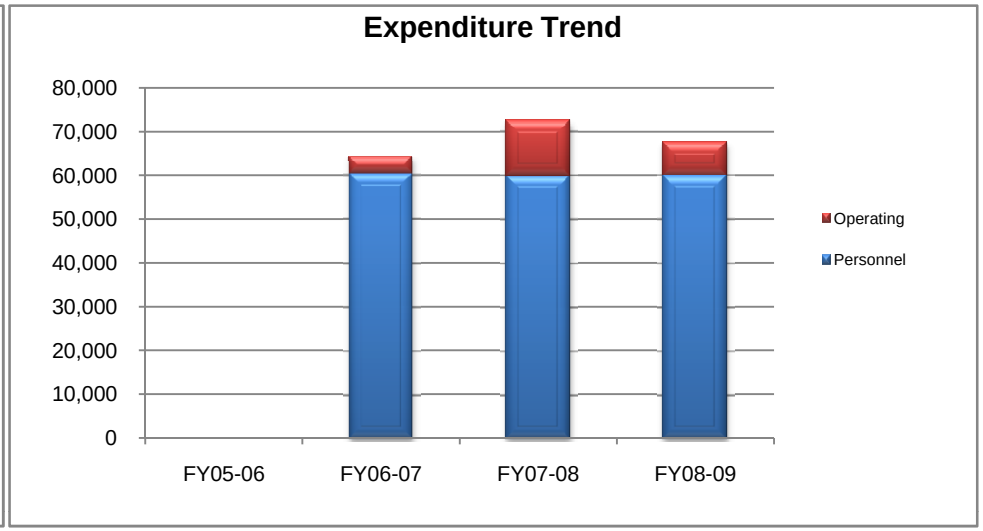
	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09	
PERSONNEL SUMMARY- Positions					
Drug Coordinator	0.00	0.00	0.00	0.20	Split funded with Drug Court Grant
Total Positions	**0.00**	**0.00**	**0.00**	**0.20**	

TEEN COURT - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 198 Dept 4804	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-09	Teen Court 7/2005	0	42,894	40,000	36,000	(4,000)	
361.10-00	Interest	0	88	0	600	600	
381.00-00	Interfund Transfer	0	10,598	3,248	12,600	9,352	
398.00-00	Less 5% Statutory Reduction	0	0	(2,000)	(1,829)	171	
399.00-00	Cash Carry Forward	0	12,035	31,258	20,129	(11,129)	
	TOTAL FUND REVENUES	**0**	**65,615**	**72,506**	**67,500**	**(5,006)**	
	Expenses						
719.10-12	Regular Salaries	0	40,087	42,214	43,469	1,255	
719.10-14	Overtime	0	120	0	3,325	3,325	
719.xx-xx	Employee Benefits	0	20,148	17,642	13,181	(4,461)	
	Total Personnel Expenses	**0**	**60,355**	**59,856**	**59,975**	**119**	
719.34-10	Other Contracted Services	0	3,033	10,000	5,000	(5,000)	
719.40-10	Travel Expenses	0	0	300	250	(50)	
719.41-10	Communications Recurring	0	477	500	450	(50)	
719.41-30	Postage Expense	0	171	450	400	(50)	
719.47-10	Printing & Binding	0	70	100	100	0	
719.48-10	Promotional Activities	0	0	100	100	0	
719.51-10	Office Supplies	0	187	600	500	(100)	
719.51-11	Office Equipment under $1,000	0	0	500	500	0	
719.52-12	Other Operating Expenses	0	0	100	100	0	
719.54-10	Publications/Memberships	0	0	0	125	125	
	Total Operating Expenses	**0**	**3,938**	**12,650**	**7,525**	**(5,125)**	
	TOTAL FUND EXPENSES	**0**	**64,293**	**72,506**	**67,500**	**(5,006)**	

TEEN COURT-COURT ADMINISTRATOR — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

Pursuant to § 938.19, Florida Statutes, and Flagler County Ordinance 2005-08, a court cost of $3.00 is assessed in certain cases. The sum collected, less Clerk fees, are remitted to the County to aid in the funding 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.

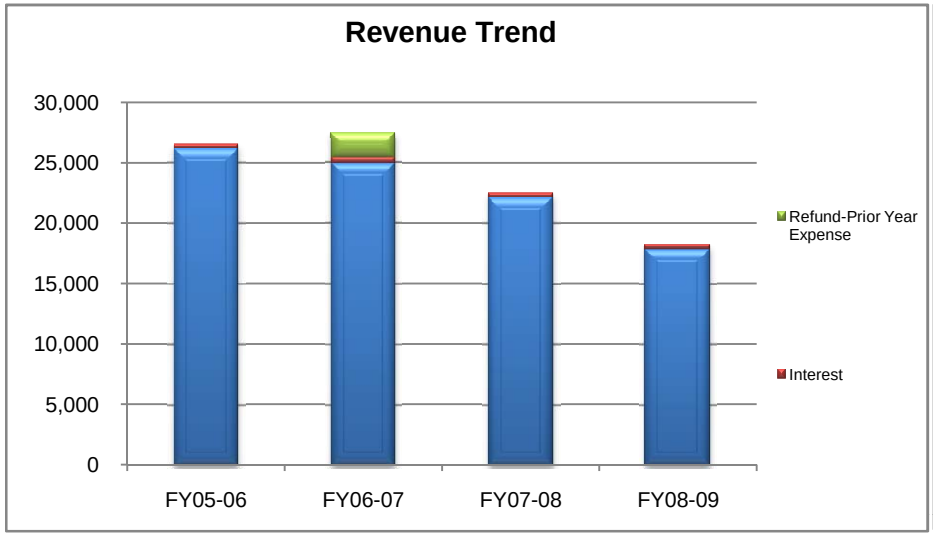
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Teen Court	0	42,894	40,000	36,000
Interest	0	88	0	600
Interfund Transfer	0	10,598	3,248	12,600
Cash Carry Forward	0	12,035	31,258	20,129
Less 5% Statutory Reduction	0	0	(2,000)	(1,829)
	0	**65,615**	**72,506**	**67,500**
Expenses				
Personnel	0	60,355	59,856	59,975
Operating	0	3,938	12,650	7,525
	0	**64,293**	**72,506**	**67,500**

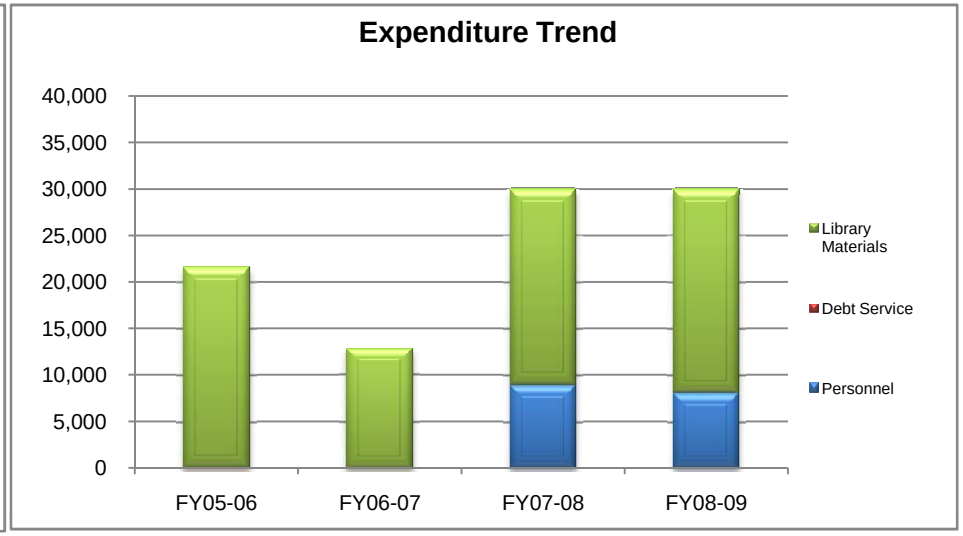
Personnel Summary-Positions	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Teen Court Administrator	1.00	0.00	0.00	0.00
Teen Court Coordinator	0.00	1.00	1.00	1.00
Total Positions	**1.00**	**1.00**	**1.00**	**1.00**

LAW LIBRARY - LIBRARY COMMUNITY SERVICES — SPECIAL REVENUE FUND

Fund 107 Dept 3450/3451	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-02	Law Library $16.25	26,164	24,894	22,091	17,795	(4,296)	
361.10-00	Interest	305	539	342	380	38	
369.30-00	Refund-Prior Year Expense	0	2,002	0	0	0	
399.00-00	Cash Carry Forward	2,337	7,244	8,590	12,634	4,044	
398.00-00	Less 5% Statutory Reduction	0	0	(1,105)	(908)	197	
	TOTAL FUND REVENUES	**28,806**	**34,679**	**29,918**	**29,901**	**(17)**	
	Expenses						
714.10-12	Regular Salaries	0	0	5,923	5,741	(182)	
714.xx-xx	Employee Benefits	0	0	3,022	2,342	(680)	
	Total Personnel Expenses	**0**	**0**	**8,945**	**8,083**	**(862)**	
714.66-10	Library Materials	21,443	12,750	20,973	21,818	845	
	Total Capital Outlay	**21,443**	**12,750**	**20,973**	**21,818**	**845**	
714.72-30	Interest on Loan	119	0	0	0	0	
	Total Debt Service	**119**	**0**	**0**	**0**	**0**	
	TOTAL FUND EXPENSES	**21,562**	**12,750**	**29,918**	**29,901**	**(17)**	

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 contendre 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 nolo 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.

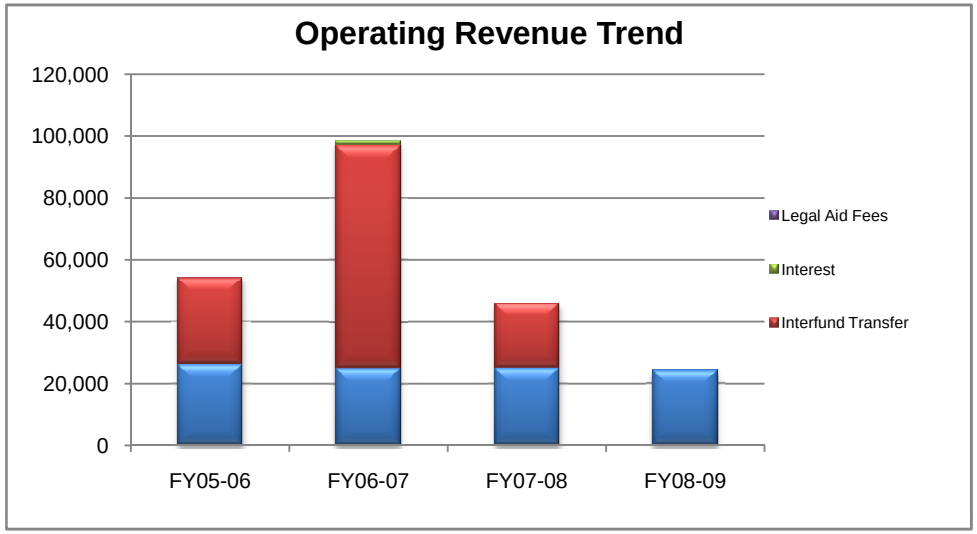
	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Personnel Summary-Positions				
Librarian II	0.00	0.00	0.15	0.15
Total Positions	**0.00**	**0.00**	**0.15**	**0.15**

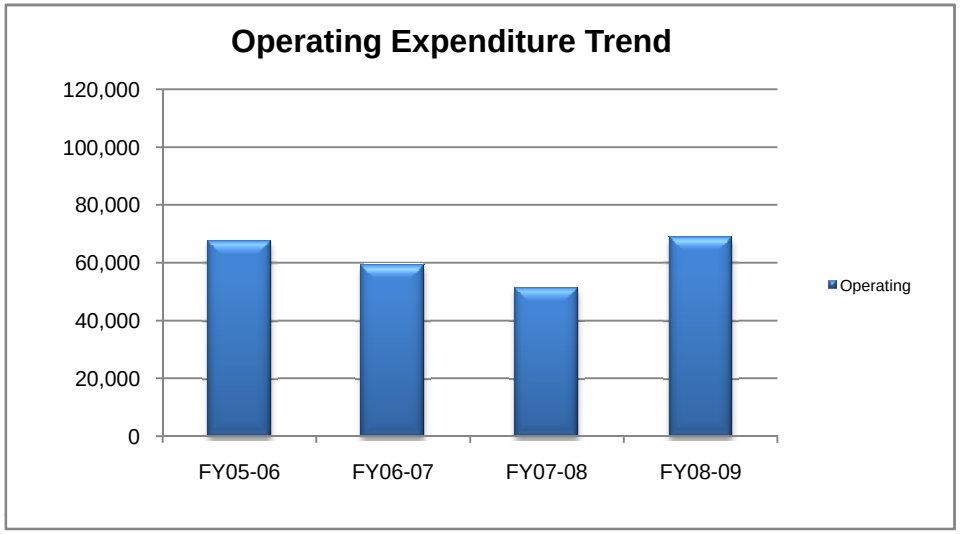
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Law Library $16.25	26,164	24,894	22,091	17,795
Interest	305	539	342	380
Refund-Prior Year Expense	0	2,002	0	0
Cash Carry Forward	2,337	7,244	8,590	12,634
Less 5% Statutory Reduction	0	0	(1,105)	(908)
	28,806	**34,679**	**29,918**	**29,901**
Expenses				
Personnel	0	0	8,945	8,083
Debt Service	119	0	0	0
Library Materials	21,443	12,750	20,973	21,818
	21,562	**12,750**	**29,918**	**29,901**

LEGAL AID — SPECIAL REVENUE FUND

Fund 105 Dept 4401	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-01	Legal Aid Fees	26,118	24,942	24,888	23,972	(916)	
381.00-00	Interfund Transfer	27,798	71,872	21,014	0	(21,014)	Funds available to cover expenses within fund in '09
361.10-00	Interest	0	1,200	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(1,244)	(1,198)	46	
399.00-00	Cash Carry Forward	24,063	0	6,342	45,674	39,332	
	TOTAL FUND REVENUES	**77,979**	**98,014**	**51,000**	**68,448**	**17,448**	
	Expenses						
564.82-34	Aid to Legal Services	67,212	58,791	51,000	51,000	0	
	Total Operating Expenses	**67,212**	**58,791**	**51,000**	**51,000**	**0**	
587.98-10	Reserve For Contingency	0	0	0	17,448	17,448	
	Total Reserves	**0**	**0**	**0**	**17,448**	**17,448**	
	TOTAL FUND EXPENSES	**67,212**	**58,791**	**51,000**	**68,448**	**17,448**	

LEGAL AID — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

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

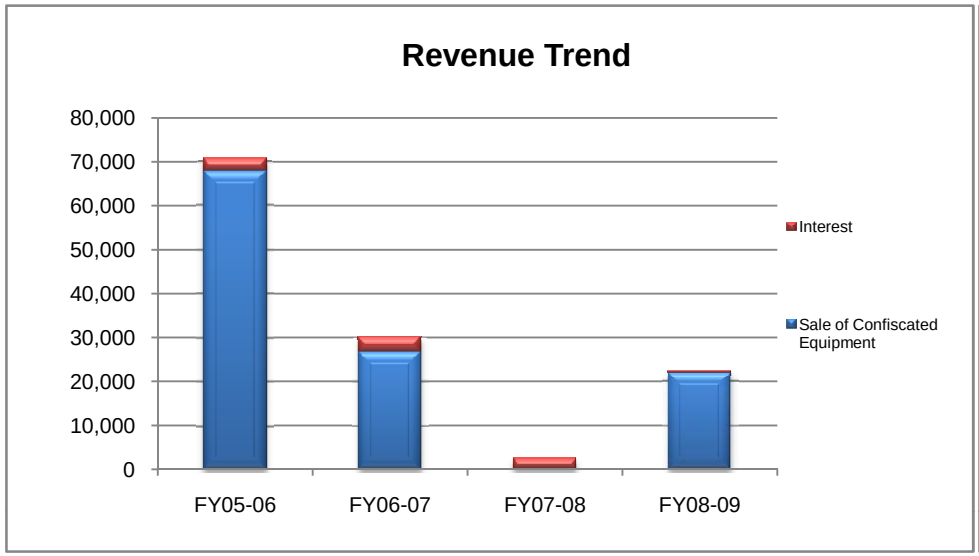
The fees generated to fund aid in legal services have had a shortfall in most years. F.S. 29.008(3)(a) establishes the base year of funding as FY2003. The base year (Fiscal Year 2003) is adjusted by 3% the first year and increased 1.5% for growth each year thereafter. The fees generated did not cover the state mandated level in prior years, so an interfund transfer from the general fund had been provided. In FY09 sufficient funds are available to cover the requirements, therefore no interfund transfer is provided.

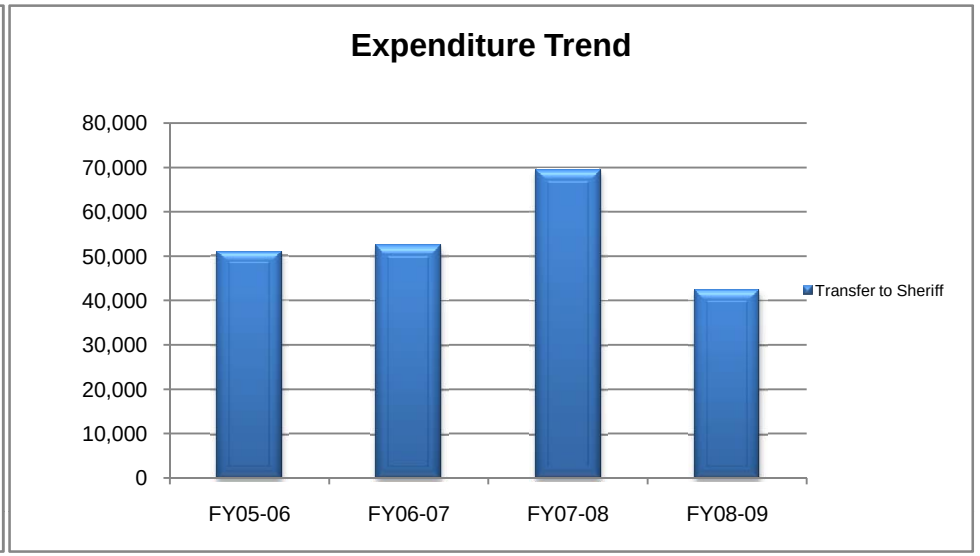
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Legal Aid Fees	26,118	24,942	24,888	23,972
Interfund Transfer	27,798	71,872	21,014	0
Interest	0	1,200	0	0
Cash Carry Forward	24,063	0	6,342	45,674
Less 5% Statutory Reduction	0	0	(1,244)	(1,198)
	77,979	**98,014**	**51,000**	**68,448**
Expenses				
Operating	67,212	58,791	51,000	68,448
	67,212	**58,791**	**51,000**	**68,448**

LAW ENFORCEMENT TRUST — SPECIAL REVENUE FUND

Fund 106 Dept 4300/4600	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
351.20-00	Sale of Confiscated Equipment	67,800	26,764	0	22,000	22,000	
361.10-00	Interest	2,836	3,333	2,400	421	(1,979)	
398.00-00	Less 5% Statutory Reduction	0	0	0	(1,121)	(1,121)	
399.00-00	Cash Carry Forward	49,550	69,218	66,922	21,056	(45,866)	
	TOTAL FUND REVENUES	**120,186**	**99,315**	**69,322**	**42,356**	**(26,966)**	
	Expenses						
521.49-10	Other Current Charges & Obligations	50,968	52,385	69,322	42,356	(26,966)	
	TOTAL FUND EXPENSES	**50,968**	**52,385**	**69,322**	**42,356**	**(26,966)**	

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.

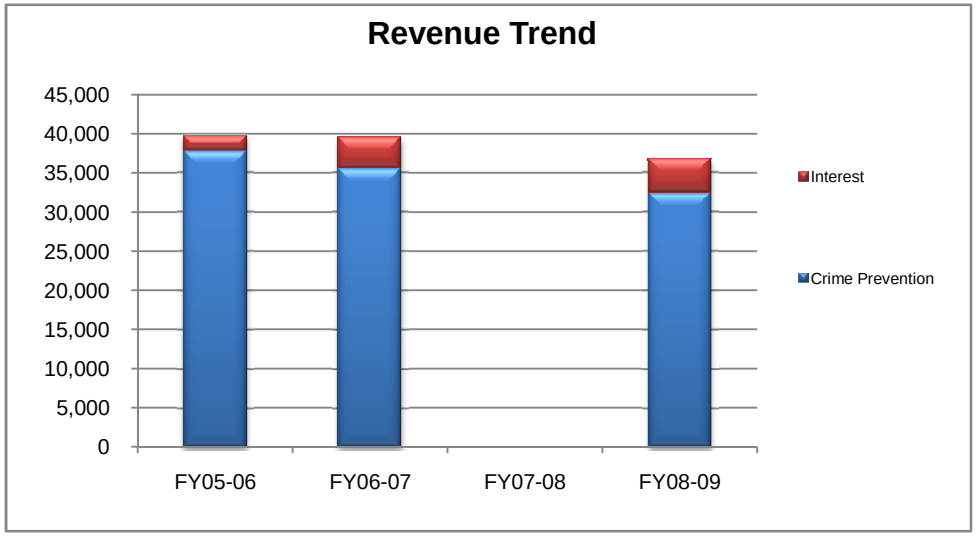
The remaining proceeds shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise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

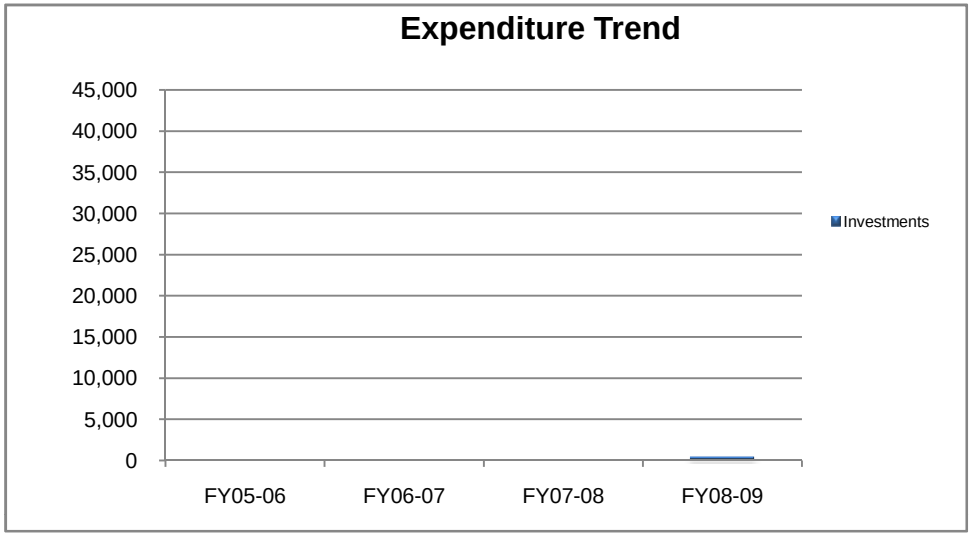
SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Sale of Confiscated Equipment	67,800	26,764	0	22,000
Interest	2,836	3,333	2,400	421
Cash Carry Forward	49,550	69,218	66,922	21,056
Less 5 % Statutory Reduction	0	0	0	(1,121)
	120,186	**99,315**	**69,322**	**42,356**
Expenses				
Transfer to Sheriff	50,968	52,385	69,322	42,356
	50,968	**52,385**	**69,322**	**42,356**

CRIME PREVENTION — SPECIAL REVENUE FUND

Fund 196 Dept 4910/5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-06	Crime Prevention	37,755	35,439	0	32,392	32,392	
361.10-00	Interest	1,941	4,049	0	4,471	4,471	
398.00-00	Less 5% Statutory Reduction	0	0	0	(1,843)	(1,843)	
399.00-00	Cash Carry Forward	33,306	73,002	0	149,061	149,061	
	TOTAL FUND REVENUES	**73,002**	**112,490**	**0**	**184,081**	**184,081**	
	Expenses						
519.49-18	Bank Analysis Fees	0	0	0	250	250	
587.98-10	Reserve for Contingency	0	0	0	183,831	183,831	
	TOTAL FUND EXPENSES	**0**	**0**	**0**	**184,081**	**184,081**	

CRIME PREVENTION — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

Pursuant to § 775.083(2), Florida Statutes, court costs shall be 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.

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. At present, there are no programs available in Flagler County that meet these criteria. Funds are carried over and set aside for future program funding.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Crime Prevention	37,755	35,439	0	32,392
Interest	1,941	4,049	0	4,471
Cash Carry Forward	33,306	73,002	0	149,061
Less 5% Statutory Reduction	0	0	0	(1,843)
	73,002	**112,490**	**0**	**184,081**
Expenses				
Investments	0	0	0	250
Reserves	0	0	0	183,831
	0	**0**	**0**	**184,081**

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. However, they have decided to allow the county to administer all SHIP funds during fiscal year 2008-09. 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.

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, 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 in 2007

Down Payment / Closing Cost Assistance
9 applicants received a total of $360,000 in assistance

Home Rehabilitation Assistance
6 applicants received a total of $210,000 in assistance

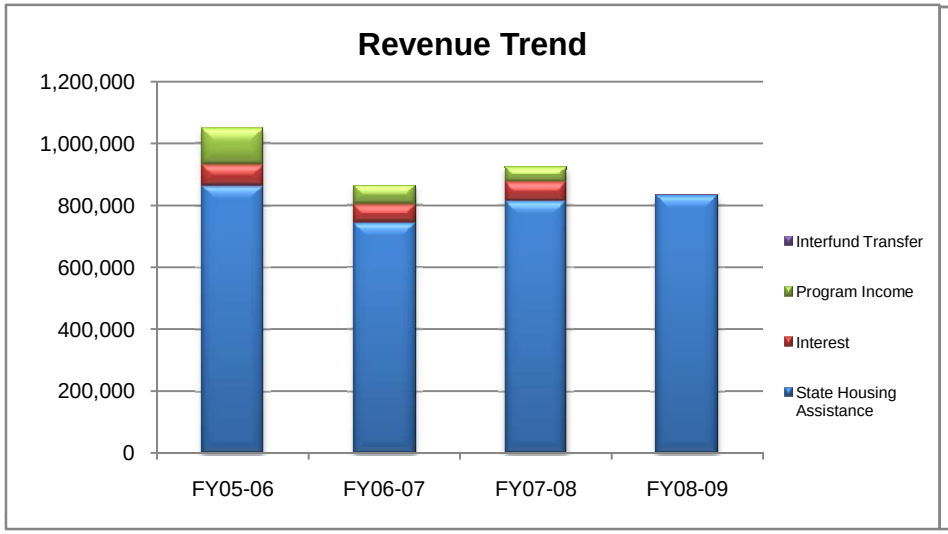
Replacement Home Assistance
1 applicant received a total $175,000 in assistance

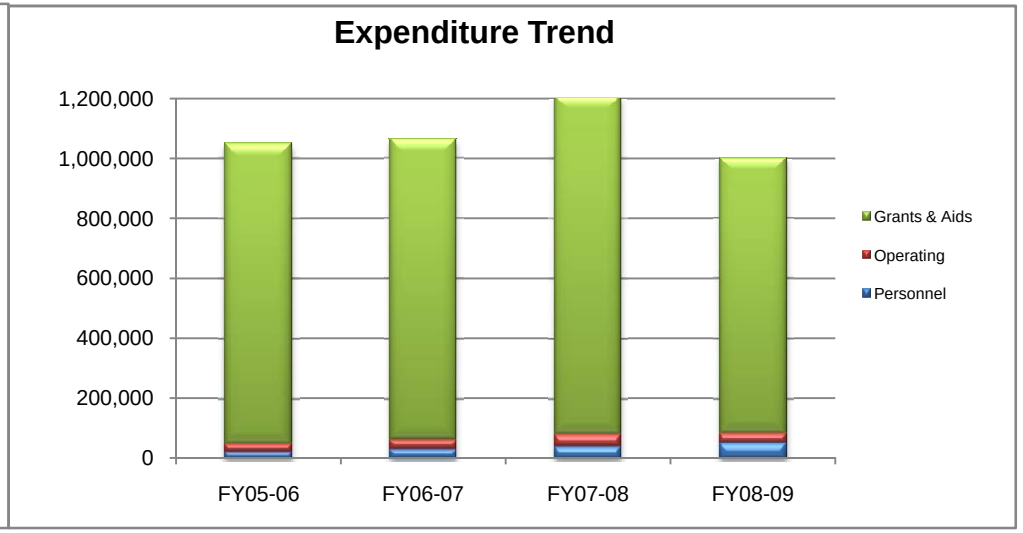
Mortgage Foreclosure Prevention Assistance
5 applicants received a total of $20,000 in assistance

SHIP PROGRAM-FINANCIAL SERVICES — SPECIAL REVENUE FUND

Fund 143 Dept 1720	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
335.51-00	State Housing Assistance	862,111	743,082	813,493	831,789	18,296	
361.10-00	Interest	69,265	56,988	60,000	953	(59,047)	
369.30-00	Program Income	116,914	63,852	50,000	0	(50,000)	
381.00-00	Interfund Transfer	0	0	0	0	0	Transfer from General Fund for 10% of position
399.00-00	Cash Carry Forward	1,156,372	709,936	286,230	170,364	(115,866)	
	TOTAL FUND REVENUES	**2,204,662**	**1,573,858**	**1,209,723**	**1,003,106**	**(206,617)**	
	Expenses						
559.10-12	Regular Salaries	14,881	22,454	28,854	37,845	8,991	10% of salary paid from general fund.
559.xx-xx	Employee Benefits	7,019	9,702	12,223	14,635	2,412	
	Total Personnel Expenses	**21,900**	**32,156**	**41,077**	**52,480**	**11,403**	
559.34-10	Other Contracted Services	15,500	17,347	18,775	18,775	0	
40-10, 54-20	Travel/Training	4,787	6,667	10,606	2,517	(8,089)	
559.41-10	Communications Recurring	0	408	1,000	800	(200)	
559.41-30	Postage Expense	334	294	350	500	150	
559.45-60	Other Insurance & Bonds	93	0	0	0	0	
559.46-30	Maintenance Agreements	0	1,362	0	1,260	1,260	
559.47-10	Printing & Binding	0	146	300	200	(100)	
559.48-20	Advertising	132	0	0	0	0	
559.49-10	Other Current Charges	2,045	555	1,600	908	(692)	
559.49-15	Advertising	120	688	1,788	750	(1,038)	
559.51-10	Office Supplies	1,803	245	1,920	1,340	(580)	
559.51-11	Office Equipment under $1,000	204	1,724	500	1,262	762	
559.51-20	Data Processing Supplies	0	188	0	0	0	
559.52-10	Gas, Oil & Lubricants	278	374	500	500	0	
559.52-12	Other Operating Expenses	52	64	950	550	(400)	
559.52-20	Clothing & Wearing Apparel	275	0	0	0	0	
559.52-30	Data Processing Software	0	475	0	500	500	
559.54-10	Publications/Memberships	200	200	269	400	131	
	Total Operating Expenses	**25,823**	**30,737**	**38,558**	**30,262**	**(8,296)**	
559.64-10	Equipment	0	0	0	1,500	1,500	Capital Technology
	Total Capital Outlay	**0**	**0**	**0**	**1,500**	**1,500**	
559.83-50	SHIP - Foreclosure Intervention	19,998	4,206	32,000	32,099	99	
559.83-53	Primary Residence Buy Assistance	420,654	425,483	353,276	398,172	44,896	
559.83-54	Replacement Housing Strategy	559,916	570,604	744,812	488,593	(256,219)	Carry Forward funds from prior years exhausted
	Total Grants & Aids Expenses	**1,000,568**	**1,000,293**	**1,130,088**	**918,864**	**(211,224)**	
	TOTAL EXPENSES	**1,048,291**	**1,063,186**	**1,209,723**	**1,003,106**	**(206,617)**	

SHIP PROGRAM-FINANCIAL SERVICES — SPECIAL REVENUE FUND





NOTE FOR GRAPH

State Housing Initiatives Partnership (SHIP) funds provided through Local Housing Assistance Plans (LHAP)

CAPITAL OUTLAY FOR CURRENT BUDGET:

1 Replacement Desktop Computer	$1,500

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
State Housing Assistance	862,111	743,082	813,493	831,789
Interest	69,265	56,988	60,000	953
Program Income	116,914	63,852	50,000	0
Interfund Transfer	0	0	0	0
Cash Carry Forward	1,156,372	709,936	286,230	170,364
	2,204,662	**1,573,858**	**1,209,723**	**1,003,106**
Expenses				
Personnel	21,900	32,156	41,077	52,480
Operating	25,823	30,737	38,558	30,262
Grants & Aids	1,000,568	1,000,293	1,130,088	918,864
Capital Outlay	0	0	0	1,500
	1,048,291	**1,063,186**	**1,209,723**	**1,003,106**

Personnel Summary-Positions	BUDGETED FY05-06	BUDGETED FY06-07	BUDGETED FY07-08	APPROVED FY08-09
SHIP Manager	0.35	0.35	0.00	0.00
SHIP Administrator	0.00	0.00	0.70	0.90
Total Positions	**0.35**	**0.35**	**0.70**	**0.90**

COUNTY COMMISSION

FLAGLER COUNTY, FLORIDA

APPROVED BUDGET FY 2008-2009

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

- First distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax.
- The remaining monies, or surplus fuel tax funds, are used for the acquisition, construction, and maintenance of roads 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.
- Any county that agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system shall provide the connecting road.
- Any surplus, not otherwise used to provide the connecting road, shall be used on any road in the county at the discretion of the county's governing body.

Revenue Distribution	Budget FY2008	Budget FY2009
Roadway Maintenance	$ 340,446	$ 441,365
Railway Maintenance	25,000	50,000
Operating Expenses	2,884	5,000
Capital Projects	147,023	0
Debt Service	746,478	0
Reserves	0	620,719
TOTAL	**$ 1,261,831**	**$ 1,117,084**

CONSTITUTIONAL GAS TAX FUND — SPECIAL REVENUE FUND

Fund 112	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 0800/1450/4600/4910/6000		FY 05-06	FY 06-07	FY 07-08	FY 08-09	+/(-)	
	Revenues						
335.43-00	Constitutional Gas Tax	718,581	725,882	921,385	675,719	(245,666)	
361.10-00	Interest	194,009	456,146	75,000	32,239	(42,761)	
361.12-00	SWAP Interest	28,516	52,634	0	0	0	
366-11-01	Developer Contribution	0	50,000	0	0	0	
399.00-00	Cash Carry Forward	7,147,508	7,073,822	5,643,317	797,529	(4,845,788)	
398.00-00	Less 5% Statutory Reduction	0	0	(49,819)	(35,398)	14,421	
	TOTAL REVENUES	**8,088,614**	**8,358,484**	**6,589,883**	**1,470,089**	**(5,119,794)**	
	Expenses						
541.31-10	Investment Fees	590	4,462	2,884	4,000	1,116	
541.34-10	Bank Fees	0	302	0	500	500	
541.34-10	Florida East Coast Railway	20,892	42,635	25,000	50,000	25,000	
541.49-18	Bank Analysis Fees	0	0	0	500	500	
	Total Operating Expenses	**21,482**	**47,398**	**27,884**	**55,000**	**27,116**	
514.71-30	Principal on Loan/Lease	0	0	6,125,570	0	(6,125,570)	
514.72-30	Interest on Loan/Lease	69,267	291,681	179,306	0	(179,306)	
	Total Debt Service	**69,267**	**291,681**	**6,304,876**	**0**	**(6,304,876)**	
010108	CR 305 Overlay	627,958	2,848	0	0	0	
511640	Old Moody Road	0	438,563	0	0	0	
444650	CR55 Bridge Replacement Design	0	297	147,023	0	(147,023)	
432068	Canal Avenue - Paving	0	0	0	108,625	108,625	
541.63-37	Guardrails/Culverts	4,728	0	0	0	0	
541.63-25	Road Markings & Signage	0	1,606	0	0	0	
541.63-30	Pedestrian Paths	0	3,124	0	0	0	
541.63-20	Sawgrass Road	0	3,800	0	0	0	
34-20,63-16	Resurfacing Projects	0	0	0	22,000	22,000	
541.63-40	New Roads	0	2,837	0	0	0	
	Total Capital Projects	**632,686**	**453,074**	**147,023**	**130,625**	**(16,398)**	
581.91-10	Interfund Transfer CTT (102)	0	0	110,100	0	(110,100)	
	Total Interfund Transfers	**0**	**0**	**110,100**	**0**	**(110,100)**	
587.98-50	Reserve Future Year Projects	0	0	0	1,284,464	1,284,464	
	Total Reserves	**0**	**0**	**0**	**1,284,464**	**1,284,464**	
	TOTAL EXPENSES	**723,435**	**792,154**	**6,589,883**	**1,470,089**	**(5,119,794)**	

GRANT PROJECTS — SPECIAL REVENUE FUND

	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
Dept 1450/8101							
	Revenues						
331.78-01	Federal Lehigh Trail Grant	15,839	18,932	0	0	0	
334.78-01	DEP Lehigh Trail Grant	0	0	1,548,000	0	(1,548,000)	
399.00-00	Cash Carry Forward	0	13,977	0	0	0	
	TOTAL REVENUES	**15,839**	**18,932**	**1,548,000**	**0**	**(1,548,000)**	
	Expenses						
481140	Lehigh Rail Trail	18,903	33,488	1,548,000	0	(1,548,000)	
	Total Lehigh Rail Trail Project	**18,903**	**33,488**	**1,548,000**	**0**	**(1,548,000)**	
Dept 1450/8204/8211/8214							
	Revenues						
572.34-20	Federal CR 305 Bridges Grant	270,241	(6,438)	0	0	0	
572.34-20	State CR 305 Bridge Grant	1,329,216	0	2,175,189	3,849,811	1,674,622	
572.34-20	Cash Carry Forward	0	43,501	1,942,560	1,100,000	(842,560)	
	TOTAL REVENUES	**1,599,457**	**37,063**	**4,117,749**	**4,949,811**	**832,062**	
	Expenses						
402560	CR 305 Design & Construction	0	1,329,468	0	0	0	
440650	CR 305 Bridge Replacement (1)	501,056	37,063	4,117,749	2,849,811	(1,267,938)	
440651	CR 305 Bridge Replacement (2)	0	0	0	2,100,000	2,100,000	
	Total CR305 Project	**501,056**	**1,366,531**	**4,117,749**	**4,949,811**	**832,062**	
Dept 8212/8213							
	Revenues						
334.49-09	Economic Dev. Roberts Road Grant	0	0	1,524,811	974,982	(549,829)	
334.49-10	Roberts Road Grant	0	0	236,813	236,813	0	
	TOTAL REVENUES	**0**	**0**	**1,761,624**	**1,211,795**	**(549,829)**	
	Expenses						
535600	Roberts Road Project	0	61	1,761,624	1,211,795	(549,829)	
	Total Roberts Road Project	**0**	**61**	**1,761,624**	**1,211,795**	**(549,829)**	
	TOTAL FUND EXPENSES	**1,243,394**	**2,192,234**	**14,017,256**	**7,631,695**	**(6,385,561)**	

*Carry over of prior grant funds. Any new major capital project grant awards will be shown in Fund 310 in future years.

COUNTY COMMISSION

FLAGLER COUNTY, FLORIDA

APPROVED BUDGET FY 2008-2009

ECONOMIC DEVELOPMENT — SPECIAL REVENUE FUND

Fund 141 Dept 1720/5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	35,329	47,548	23,400	29,509	6,109	Fiscal Year 2005 $450,979
399.00-00	Cash Carry Forward	0	0	691,090	983,549	292,459	Prior allocation from General Fund:
398.00-00	Less 5% Statutory Reduction	0	0	(1,170)	(1,475)	(305)	.0830 mills towards the Economic Development
	TOTAL FUND REVENUES	**35,329**	**47,548**	**713,320**	**1,011,583**	**298,263**	Incentive Program as approved by BCC 8/2/04
	Expenses						
559.63-54	Post funds-Sawgrass Road	0	1,081	0	0	0	
559.82-40	Aid to Priv Organizations	22,500	0	204,537	499,441	294,904	Allocation for EDIP Program
559.82-40	Seidcon	0	0	0	50,000	50,000	
	Total Grants & Aids Expenses	**22,500**	**1,081**	**204,537**	**549,441**	**344,904**	
535600	Roberts Road	0	28,016	300,000	271,984	(28,016)	See Section 7 for Capital Project breakdown, funding
	Total Capital Projects	**0**	**28,016**	**300,000**	**271,984**	**(28,016)**	
587.98-55	Reserve for Future Loans	0	0	208,783	190,158	(18,625)	Pre construction CDBG monies, projects must follow
	Total Reserves	**0**	**0**	**208,783**	**190,158**	**(18,625)**	
	TOTAL FUND EXPENSES	**22,500**	**29,097**	**713,320**	**1,011,583**	**298,263**	

See General Fund Economic Development Department for additional appropriation.

UTILITY REGULATORY AUTHORITY — SPECIAL REVENUE FUND

Fund 120 Dept 0150	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	1,589	1,242	1,200	1,000	(200)	
369.30-00	Refund Prior Year Expense	27	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(60)	(50)	10	
399.00-00	Cash Carry Forward	28,081	26,460	18,036	14,491	(3,545)	
	TOTAL FUND REVENUES	**29,697**	**27,702**	**19,176**	**15,441**	**(3,735)**	
	Expenses						
536.31-10	Professional Services	3,237	5,105	0	0	0	
536.34-20	Governmental Services	0	1,673	6,825	0	(6,825)	
536.44-10	Rentals & Leases	0	0	960	960	0	
	Total Operating Expenses	**3,237**	**6,778**	**7,785**	**960**	**(6,825)**	
587.98-10	Reserve for Contingency	0	0	11,391	14,481	3,090	
	Total Reserves	**0**	**0**	**11,391**	**14,481**	**3,090**	
	TOTAL FUND EXPENSES	**3,237**	**6,778**	**19,176**	**15,441**	**(3,735)**	

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.

Environmentally Sensitive Lands

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

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

Flagler County is also involved with efforts to save gopher tortoises while managing gopher tortoise recipient property. Builders and developers who wish to develop land where gopher tortoises are known to reside are required to make arrangements to move the tortoises to property that has been designated as a protected tortoise habitat. This protected property is managed by Flagler County.

. 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

- The Planning Department staff and Land Acquisition Committee members will provide presentations for a wide number of Community agencies providing information on the ESL Referendum to be held on August 26, 2008.
- If adopted, the Land Acquisition Committee members will continue to prioritize environmentally sensitive land purchases that can be bundled into a single bonding package in order to take advantage of the reduced property values currently being experienced.
- Continue oversight of improvements being made to parks and land already owned by the County as a result of previous ESL purchases to include advisement on land management techniques.
- Attempt to secure ownership of property adjacent to County owned land as a means of enlarging and improving those areas.
- Develop plans for property use that is in the best interest of the Citizens while generating revenue via such measures as gopher tortoise relocation, timber management and building rental cabins and pavilions.

Flagler County Board of County Commissioners
FY 2008-2009

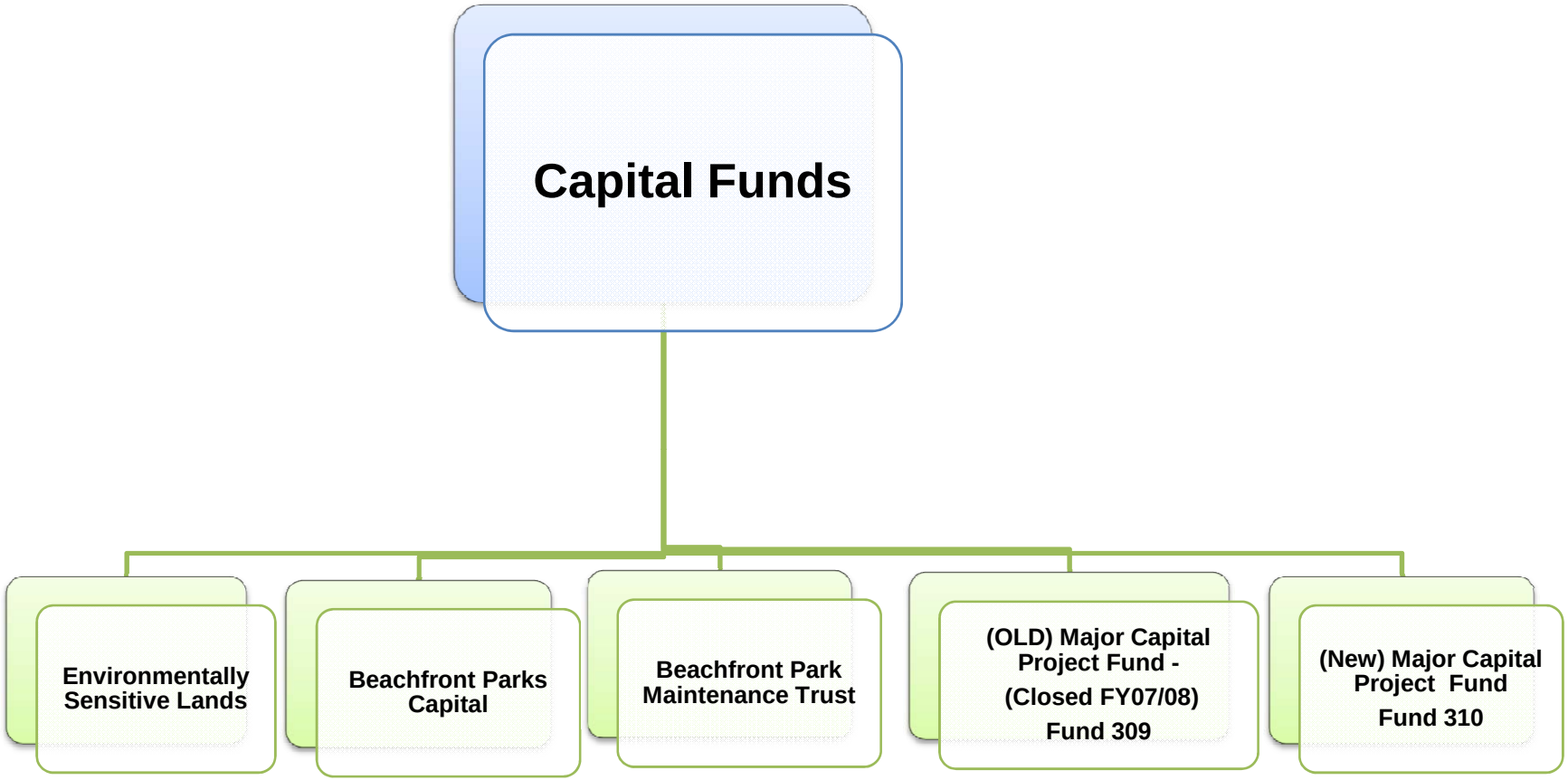
ENVIRONMENTALLY SENSITIVE LANDS-GROWTH MANAGEMENT — SPECIAL REVENUE FUND

Fund 117 Dept 4910/5200	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	312,708	308,725	50,000	25,000	(25,000)	Majority of funds should be spent by the end of FY08
399.00-00	Cash Carry Forward	0	924,898	3,943,745	2,108,027	(1,835,718)	
398.00-00	Less 5% Statutory Reduction	0	0	(2,500)	(1,250)	1,250	
	TOTAL FUND REVENUES	**312,708**	**1,233,623**	**3,991,245**	**2,131,777**	**(1,859,468)**	
	Expenses						
537.31-10	Investment Advisor	3,064	14,180	21,555	5,000	(16,555)	
537.34-10	Bank Fees	0	262	0	0	0	
	Total Investment Expenses	**3,064**	**14,442**	**21,555**	**5,000**	**(16,555)**	
537.31-10	Professional Services	5,600	6,800	25,000	5,000	(20,000)	
537.34-10	Other Contracted Services	0	2,200	0	0	0	
	Total Operating Expenses	**5,600**	**9,000**	**25,000**	**5,000**	(20,000)	
537.61-10	Land & Permanent Easements	0	1,206,275	3,944,690	2,118,777	(1,825,913)	Majority of funds should be spent by the end of FY08
	Total Capital Expenses	**0**	**1,206,275**	**3,944,690**	**2,118,777**	**(1,825,913)**	
537.73-10	Other Debt Service Costs	0	3,906	0	3,000	3,000	
	Total Debt Services Expenses	**0**	**3,906**	**0**	**3,000**	3,000	
	TOTAL FUND EXPENSES	**8,664**	**1,233,623**	**3,991,245**	**2,131,777**	**(1,859,468)**	

COUNTY COMMISSION

FLAGLER COUNTY, FLORIDA

APPROVED BUDGET FY 2008-2009


Capital Funds
Environmentally Sensitive Lands
Beachfront Parks Capital
Beachfront Park Maintenance Trust
(OLD) Major Capital Project Fund - (Closed FY07/08) Fund 309
(New) Major Capital Project Fund Fund 310

CAPITAL FUNDS SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Interest	2,259,227	851,720	110,508	103,662	(6,846)
1/2 cent Sales Tax	1,238,153	0	0	0	0
Grant	0	(5,239)	0	437,975	437,975
City of Marineland	0	0	0	100,000	100,000
Interfund Transfer	0	0	0	392,500	392,500
Staff Time	25,287	0	0	0	0
Donations	1,191	0	0	0	0
Miscellaneous	1,500	0	0	0	0
Refund Prior Year Expense	0	575	0	0	0
Less 5 % Statutory Reduction	0	0	(5,524)	(5,183)	341
Cash Carry Forward	62,550,531	28,356,707	3,841,698	2,073,247	(1,768,451)
Total Revenues	**66,075,889**	**29,203,763**	**3,946,682**	**3,102,201**	**(844,481)**
Expenses					
Environmentally Sensitive Lands-Capital	0	0	117,141	0	(117,141)
Beachfront Parks	492	21,086	1,350,428	1,304,502	(45,926)
Beachfront Park Maintenance	112	439	852,727	892,224	39,497
Capital Projects - Fund 309	37,718,577	24,468,930	1,626,386	0	(1,626,386)
Capital Projects - Fund 310	0	0	0	905,475	905,475
Total Expenses	**37,719,181**	**24,490,455**	**3,946,682**	**3,102,201**	**(844,481)**
Revenues vs. Expenses	**28,356,708**	**4,713,308**	**0**	**0**	**0**

ENVIRONMENTALLY SENSITIVE LANDS — CAPITAL PROJECT FUND

Fund 303 Dept 5200	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	4,604	5,479	5,418	0	(5,418)	Fund closed in FY08
399.00-00	Cash Carry Forward	101,971	106,575	111,993	0	(111,993)	
398.00-00	Less 5% Statutory Reduction	0	0	(270)	0	270	
	TOTAL FUND REVENUES	**106,575**	**112,054**	**117,141**	**0**	**(117,141)**	
	Expenses						
537.61-10	Land & Permanent Easements	0	0	117,141	0	(117,141)	
	TOTAL FUND EXPENSES	**0**	**0**	**117,141**	**0**	**(117,141)**	

BEACHFRONT PARKS CAPITAL — CAPITAL PROJECT FUND

Fund 307 Dept 4900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenue						
331.49-02	FDOT Scenic Byways Grant	0	(5,239)	0	0	0	
334.70-07	FIND Bings Landings Pk 1	0	0	0	25,000	25,000	
361.10-00	Interest	52,426	59,584	64,387	61,074	(3,313)	
399.00-00	Cash Carry Forward	1,214,298	1,266,232	1,289,260	1,221,482	(67,778)	
398.00-00	Less 5% Statutory Reduction	0	0	(3,219)	(3,054)	165	
	TOTAL FUND REVENUES	**1,266,724**	**1,320,577**	**1,350,428**	**1,304,502**	**(45,926)**	
	Expenses						
572.31-10	Professional Services	492	837	780	0	(780)	
572.34-10	Other Contracted Services	0	47	0	0	0	
572.34-20	Governmental Services	0	0	0	0	0	
	Total Investments	**492**	**884**	**780**	**0**	**(780)**	
250150	Jungle Hut - Pavilion	0	10,646	0	0	0	
280150	Malacompra Road - Pavilion	0	10,646	0	0	0	
740560	Malacompra Greenway	0	2,885	115,000	0	(115,000)	
730980	Malacompra Oceanfront Park	0		168,231	149,857	(18,374)	See Section 7 for Capital Project Details
	Total Recreation Capital	**0**	**24,177**	**283,231**	**149,857**	**(133,374)**	
xxx.xx-xx	FDOT Scenic Byways Grant	0	(3,975)	0	0	0	
541.63-10	Bings Landing Improvements	0	0	0	25,000	25,000	This a FIND grant for a canoe launch
	Total Grant	**0**	**(3,975)**	**0**	**25,000**	**25,000**	
587.98-50	Reserve-Future Capital Outlay	0	0	1,066,417	1,129,645	63,228	
	Total Reserves	**0**	**0**	**1,066,417**	**1,129,645**	**63,228**	
	TOTAL FUND EXPENSES	**492**	**21,086**	**1,350,428**	**1,304,502**	**(45,926)**	

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 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 Mala Compra 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.

BEACHFRONT PARK MAINTENANCE — CAPITAL PROJECT FUND

Fund 308 Dept 4900	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	35,562	39,870	40,703	42,588	1,885	
399.00-00	Cash Carry Forward	745,917	781,366	814,059	851,765	37,706	
398.00-00	Less 5% Statutory Reduction	0	0	(2,035)	(2,129)	(94)	
	TOTAL FUND REVENUES	**781,479**	**821,236**	**852,727**	**892,224**	**39,497**	
	Expenses						
572.34-20	Governmental Services	0	0	0	9,769	9,769	
519.31-10	Professional Services	112	415	384	384	0	
519.34-10	Other Contracted Services	0	24	0	0	0	
	Total Investments	**112**	**439**	**384**	**10,153**	**9,769**	
587.98-50	Reserve-Future Capital	0	0	852,343	882,071	29,728	
	Total Reserves	**0**	**0**	**852,343**	**882,071**	**29,728**	
	TOTAL FUND EXPENSES	**112**	**439**	**852,727**	**892,224**	**39,497**	

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.

MAJOR CAPITAL PROJECTS (OLD) - FUND 309

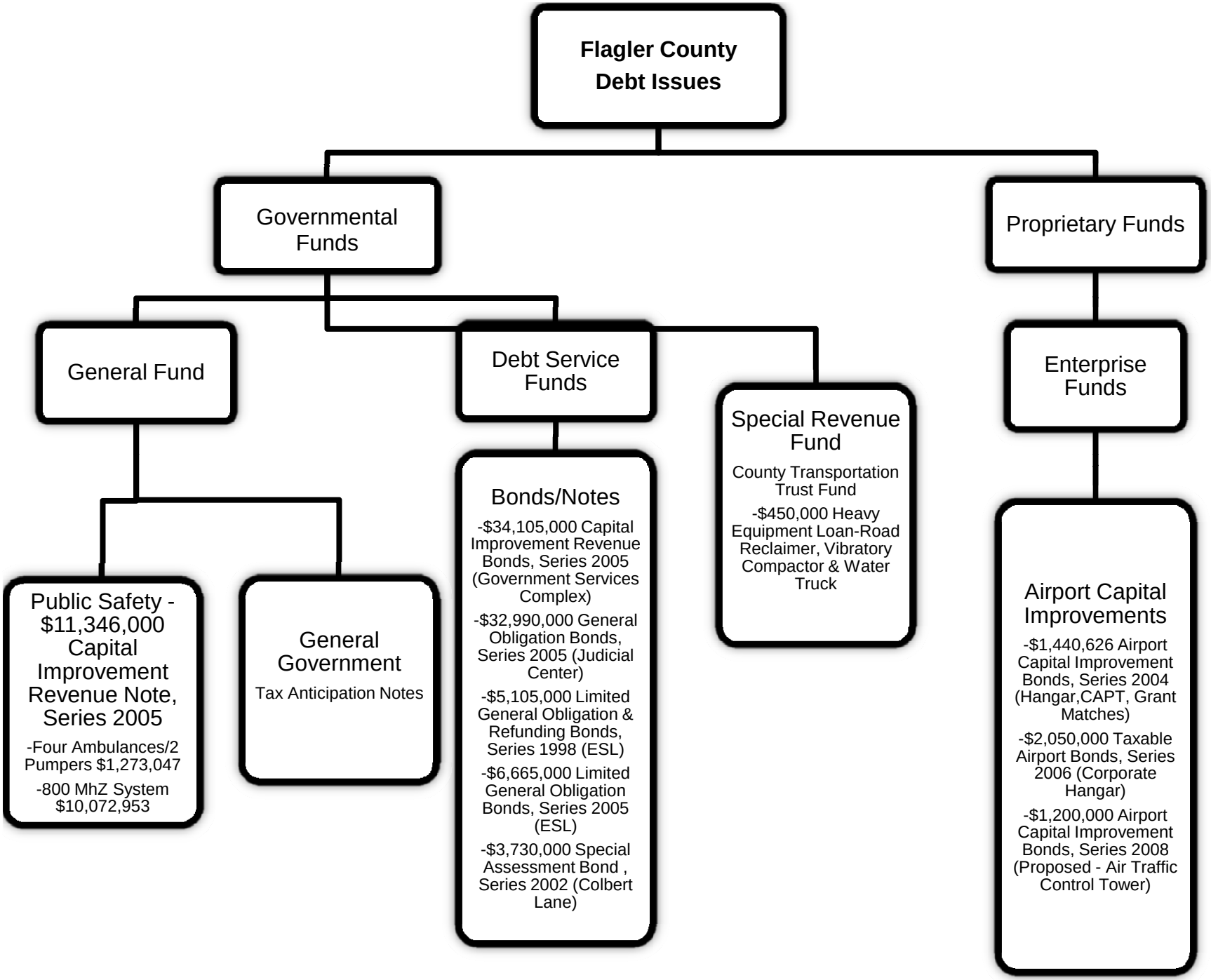
CAPITAL PROJECT FUND

Fund 309 Dept 6000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
312.61-00	1/2 Cent Sales Tax	1,238,153	0	0	0	0	
341.92-00	Staff Time	25,287	0	0	0	0	
361.10-00	Interest	2,255,613	746,787	0	0	0	
361-30-01	GO Bonds Judicial Center Interest	(88,978)	0	0	0	0	
366.03-00	Donations	1,191	0	0	0	0	
369.30-00	Refund Prior Year Expense	0	575	0	0	0	
369.90-00	Miscellaneous	1,500	0	0	0	0	
399.00-00	Cash Carry Forward	60,488,345	26,202,534	1,626,386	0	(1,626,386)	
	TOTAL FUND REVENUES	**63,921,111**	**26,949,896**	**1,626,386**	**0**	**(1,626,386)**	
	Expenses						
512.10-13	Other Salaries & Wages	19,372	0	0	0	0	
512.10-14	Overtime	4,338	0	0	0	0	
512.10-21	FICA	1,814	0	0	0	0	
512.31-10	Professional Services	(5,619)	0	0	0	0	
541.34-20	Staff Time	17,026	1,221	0	0	0	
512.51-11	Office Equipment under $750	(1,490)	0	0	0	0	
512.62-10	Buildings	183,126	0	0	0	0	
512.63-10	Improvements Other Than Buildings	280,731	8,515	0	0	0	
512.64-10	Equipment	(2,885)	0	0	0	0	
512.72-30	Interest on Loan/Lease	29,943	499	0	0	0	
512.73-20	Bond Issuance Costs	10	0	0	0	0	
	Total Non Project Costs	**526,365**	**10,235**	**0**	**0**	**0**	
581.91-14	Transfer to Debt Service	2,254,774	0	0	0	0	
	Total Transfers	**2,254,774**	**0**	**0**	**0**	**0**	
320065	Civic Arena	96,161	145,237	1,626,386	0	(1,626,386)	
610630	Judicial Center	17,494,880	20,827,858	0	0	0	
630044	Maintenance Shop	152,800	1,180	0	0	0	
630046	Public Works Complex	876,719	310,696	0	0	0	
630630	Government Services Building	8,734,878	2,063,695	0	0	0	
630904	Complex Site Costs	2,458,281	1,050,447	0	0	0	
925630	Emergency Operations Center	5,123,720	59,582	0	0	0	
	Total Capital Projects	**34,937,438**	**24,458,695**	**1,626,386**	**0**	**(1,626,386)**	
	TOTAL FUND EXPENSES	**37,718,577**	**24,468,930**	**1,626,386**	**0**	**(1,626,386)**	

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

MAJOR CAPITAL PROJECTS (NEW) - FUND 310 — CAPITAL PROJECT FUND

Fund 310	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
331.27-01	FDOT Pass thru from FHWA	0	0	0	100,000	100,000	
331.73-03	FDOT LAP Agreement	0	0	0	35,000	35,000	
334.74-04	FRDAP Grant	0	0	0	185,475	185,475	
334.74-12	Florida Boating Improvement Program	0	0	0	92,500	92,500	
366.04-14	City of Marineland	0	0	0	100,000	100,000	
381.00-00	Interfund Transfer - General Fund	0	0	0	392,500	392,500	
	TOTAL FUND REVENUES	**0**	**0**	**0**	**905,475**	**905,475**	
	Expenses						
517141	US 1 Sidewalk Improvements	0	0	0	100,000	100,000	See Section 7 for Capital Project Details
445575	Lehigh Trail Head Design	0	0	0	35,000	35,000	See Section 7 for Capital Project Details
330552	Shell Bluff Park Improvements	0	0	0	185,475	185,475	See Section 7 for Capital Project Details
875153	Bull Creek Park Improvements	0	0	0	135,000	135,000	See Section 7 for Capital Project Details
325040	River To Sea Caretakers Residence	0	0	0	150,000	150,000	See Section 7 for Capital Project Details
310082	Princess Place Styles Bridge Improv.	0	0	0	300,000	300,000	See Section 7 for Capital Project Details
	TOTAL FUND EXPENSES	**0**	**0**	**0**	**905,475**	**905,475**	


Flagler County Debt Issues
Governmental Funds
Proprietary Funds
General Fund
Debt Service Funds
Special Revenue Fund
County Transportation Trust Fund
-$450,000 Heavy Equipment Loan-Road Reclaimer, Vibratory Compactor & Water Truck
Enterprise Funds
Public Safety - $11,346,000 Capital Improvement Revenue Note, Series 2005
-Four Ambulances/2 Pumpers $1,273,047
-800 MhZ System $10,072,953
General Government
Tax Anticipation Notes
Bonds/Notes
-$34,105,000 Capital Improvement Revenue Bonds, Series 2005 (Government Services Complex)
-$32,990,000 General Obligation Bonds, Series 2005 (Judicial Center)
-$5,105,000 Limited General Obligation & Refunding Bonds, Series 1998 (ESL)
-$6,665,000 Limited General Obligation Bonds, Series 2005 (ESL)
-$3,730,000 Special Assessment Bond , Series 2002 (Colbert Lane)
Airport Capital Improvements
-$1,440,626 Airport Capital Improvement Bonds, Series 2004 (Hangar,CAPT, Grant Matches)
-$2,050,000 Taxable Airport Bonds, Series 2006 (Corporate Hangar)
-$1,200,000 Airport Capital Improvement Bonds, Series 2008 (Proposed - Air Traffic Control Tower)

Flagler County Board of County Commissioners
FY 2008-2009

COUNTYWIDE DEBT SERVICES PAYMENTS FOR FY 2008-2009

DESCRIPTION	ISSUE DATE	OTHER	PRINCIPAL	INTEREST	TOTAL
Governmental Funds					
General Fund					
Public Safety / Fire Rescue-FY05 Four (4) Ambulances + two (2) Pumpers	Sep-05	0	87,560	48,473	136,033
Public Safety / Automation-FY05 Communication System - 800 MHZ	Sep-05	0	708,440	392,193	1,100,633
		0	**796,000**	**440,666**	**1,236,666**
General Government / Pooled Expenditures-Tax Anticipation Notes	Annual	**14,500**	**0**	**32,000**	**46,500**
Special Revenue Funds					
Capital Equipment Loan-FY05 Road Reclaimer, Vibratory Compactor & Water Truck	Sep-05	**0**	**95,460**	**2,247**	**97,707**
Debt Service Funds					
Bonds/Notes-Limited General Obligation & Refunding Bonds, Series 1998 (ESL)	Dec-98	1,000	570,000	22,629	593,629
Bonds/Notes-Special Assessment Bond , Series 2002 (Colbert Lane)	Dec-02	0	310,000	71,140	381,140
Bonds/Notes-Limited General Obligation Bonds, Series 2005 (ESL)	Feb-05	1,000	495,000	173,044	669,044
Bonds/Notes-Capital Improvement Revenue Bonds, Series 2005 (Government Services Complex)	Sep-05	1,000	1,235,000	1,352,333	2,588,333
Bonds/Notes-General Obligation Bonds, Series 2005 (Judicial Center)	Sep-05	1,000	650,000	1,329,803	1,980,803
		18,500	**4,947,460**	**3,864,528**	**8,830,488**
Total Governmental Funds		**33,000**	**5,838,920**	**4,339,441**	**10,211,361**
Proprietary Funds					
Enterprise Funds					
Airport					
Capital Improvements-Capital Improvement Bonds, Series 2004 (Hangar,CAPT, Grant Matches)	Nov-04	0	57,325	54,053	111,378
Capital Improvements-Taxable Airport Bonds, Series 2006 (Corporate Hangar)	Nov-06	0	57,523	143,327	200,850
Capital Improvements-Capital Improvement Bonds, Series 2008 (Proposed-Air Traffic Control Tower)	FY2009	0	26,717	44,557	71,274
		0	**141,565**	**241,937**	**383,502**
Total Proprietary Funds		**0**	**141,565**	**241,937**	**383,502**

Flagler County Board of County Commissioners
FY 2008-2009

DEBT SCHEDULES

PURPOSE	ORIGINAL AMOUNT ISSUED	ORIGINAL ISSUE DATE	FINAL MATURITY DATE	PRINCIPAL OUTSTANDING AS OF 10/1/08	INTEREST PAYABLE TO MATURITY AS OF 10/1/08	TOTAL OUTSTANDING AS OF 10/1/08
Fire Rescue - Four (4) Ambulances + two (2) Pumpers Revenue Source - General Fund	1,273,047	09/01/05	10/01/20	1,066,595	312,845	1,379,440
Public Safety / Automation - Communication System - 800 MHZ Revenue Source - General Fund, Automation	10,072,953	09/01/05	10/01/20	8,439,405	2,475,378	10,914,783
Pooled Expenditures - Tax Anticipation Notes Revenue Source - General Fund		Annual				
Capital Equipment-Road Reclaimer, Vibratory Compactor and Water Truck	450,000	12/01/04	08/01/09	95,459	2,248	97,707
Bonds/Notes - Limited Tax General Obligation and Refunding Bonds, Series 1998 (ESL) Revenue Source - Special Ad Valorem Tax Millage	5,105,000	12/01/98	07/01/09	570,000	22,629	592,629
Bonds/Notes - Special Assessment Bond , Series 2002 (Colbert Lane) Revenue Source - Special Assessments against benefitted properties	3,730,000	12/01/02	07/01/14	1,860,000	249,251	2,109,251
Bonds/Notes - Limited General Obligation Bonds, Series 2005 (ESL) Revenue Source - Special Ad Valorem Tax Millage	6,665,000	02/01/05	07/01/17	5,105,000	925,906	6,030,906
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	31,765,000	23,367,931	55,132,931
Bonds/Notes - General Obligation Bonds, Series 2005 (Judicial Center) Revenue Source - Special Ad Valorem Tax Millage	32,990,000	09/01/05	07/01/35	31,255,000	22,615,334	53,870,334
Capital Improvements - Capital Improv. Bonds, Series 2004 (Hangar, CAPT, Grant Match) Revenue Source - Hangar Rental	1,440,626	11/01/04	10/01/23	1,224,737	473,875	1,698,612
Capital Improvements - Taxable Airport Bonds, Series 2006 (Corporate Hangar) Revenue Source - Hangar Rental	2,050,000	11/01/06	12/31/25	1,937,371	1,527,279	3,464,650
Capital Improvements - Capital Improv. Bonds, Series 2008 (Proposed-Air Traf. Control Twr.) Revenue Source - Airport Revenues including Hangar Rentals and Sale of Jet Fuel	1,200,000	10/01/08	10/01/28	1,200,000	700,673	1,900,673
	99,081,626			84,518,567	52,673,349	137,191,916

Flagler County Board of County Commissioners
FY 2008-2009

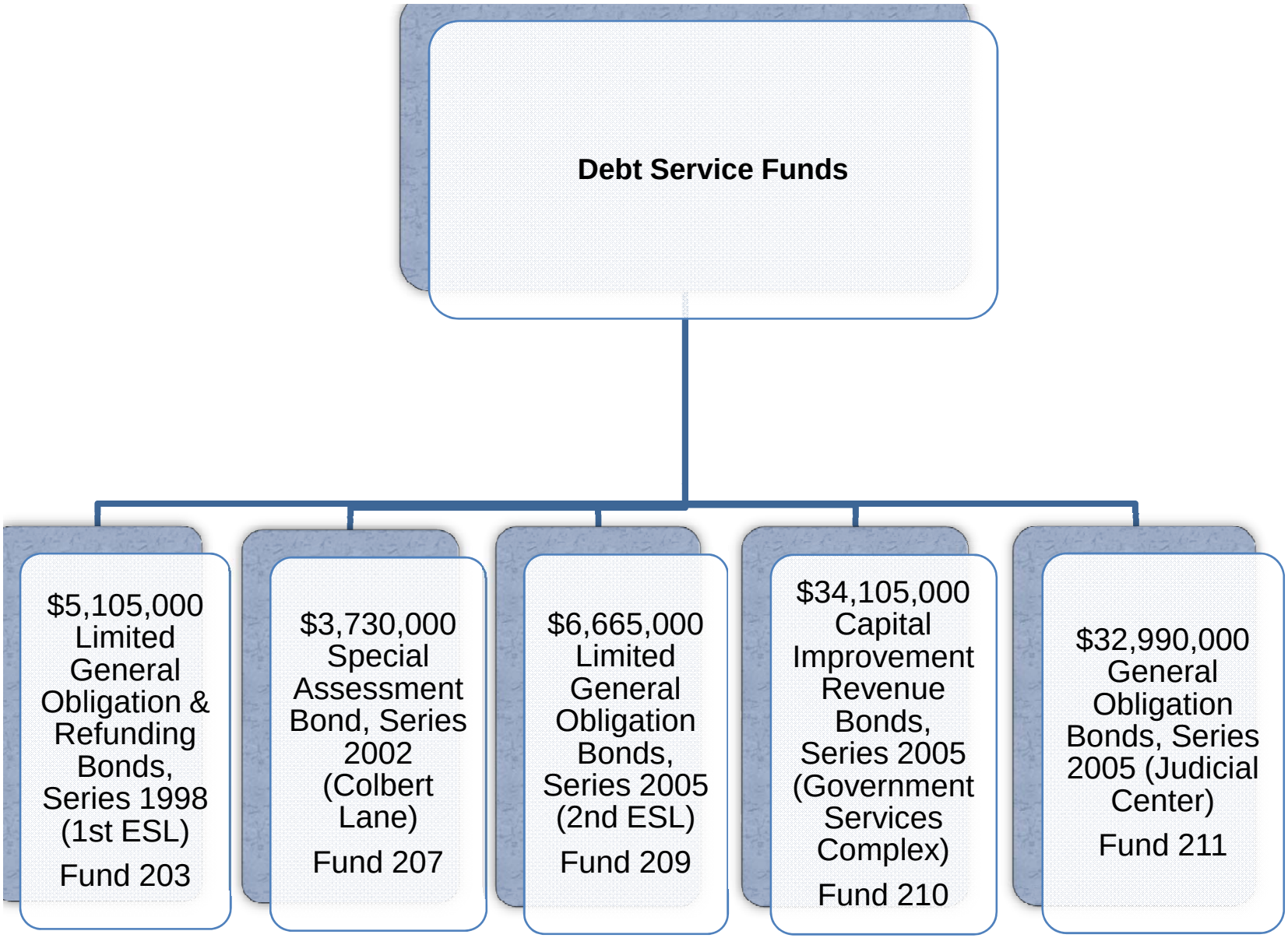
COUNTY DEBT

Governmental Funds		**Proprietary Funds**	
General Fund		Enterprise Funds	
Public Safety	$ 11,346,000	Airport	$ 4,690,626
General Government			
Special Revenue Fund	450,000		
Debt Service			
Bonds/Notes	82,595,000		
	$ 94,391,000		$ 4,690,626

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 2008-09, 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.


Debt Service Funds
$5,105,000 Limited General Obligation & Refunding Bonds, Series 1998 (1st ESL)
Fund 203
$3,730,000 Special Assessment Bond, Series 2002 (Colbert Lane)
Fund 207
$6,665,000 Limited General Obligation Bonds, Series 2005 (2nd ESL)
Fund 209
$34,105,000 Capital Improvement Revenue Bonds, Series 2005 (Government Services Complex)
Fund 210
$32,990,000 General Obligation Bonds, Series 2005 (Judicial Center)
Fund 211

DEBT SERVICES - SUMMARY

DEBT SERVICE FUND

DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)
Revenues					
Ad Valorem Taxes	1,128,136	1,121,278	3,158,512	2,781,116	(377,396)
Delinquent	0	1,214	0	0	0
Interfund Transfer - General Fund	4,211,677	3,310,952	1,031,060	0	(1,031,060)
Interest	258,311	340,944	235,869	127,673	(108,196)
Excess Fees-Tax Collector	1,150	3,898	0	0	0
Colbert-Special Assessment	422,309	410,202	409,826	385,718	(24,108)
Local Discretionary 1/2 cent Sales tax	0	1,174,334	1,230,306	1,174,898	(55,408)
Communication Services Tax	0	262,039	259,560	236,608	(22,952)
Sales Tax 1/2 Cent	0	0	0	1,276,008	1,276,008
Less 5% Statutory Reduction	0	0	(264,705)	(298,658)	(33,953)
Cash Carry Forward	4,630,779	6,567,179	6,842,310	6,474,082	(368,228)
Total Revenues	**10,652,362**	**13,192,040**	**12,902,738**	**12,157,445**	**(745,293)**
Expenses					
Environmentally Sensitive Lands (ESL) $5,105,000 Series 1998	591,157	591,530	1,029,584	593,879	(435,705)
Colbert Lane $3,730,000 Special Assessment Bond (2002)	428,741	416,467	406,026	1,010,544	604,518
Environmental Sensitive Lands (ESL) II $6,665,000 Series 2005	671,506	673,278	2,071,197	1,402,303	(668,894)
Capital Construction Sinking, $34,105,000 BOND, Series 2005	752,316	2,597,909	7,397,759	7,169,816	(227,943)
Judicial Center $32,990,000 General Obligation Bonds, Series 2005	1,647,856	1,979,423	1,998,172	1,980,903	(17,269)
Total Expenses	**4,091,576**	**6,258,607**	**12,902,738**	**12,157,445**	**(745,293)**
Revenues vs. Expenses	**6,560,786**	**6,933,433**	**0**	**0**	**0**

ESL SERIES 1998 — DEBT SERVICE FUND

Fund 203 Dept 3600/4910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
311.10-00	Ad Valorem Taxes	577,380	565,869	554,940	156,809	(398,131)	FY08/09 Millage Rate $ 0.0140 (FY07/08 $ 0.0454)
311.20-00	Delinquent	0	1,214	0	0	0	
361.10-00	Interest	29,757	39,983	24,091	1,390	(22,701)	
398.00-00	Less 5% Statutory Reduction	0	0	(28,952)	(7,910)	21,042	
399.00-00	Cash Carry Forward	0	0	40,437	443,590	403,153	
	TOTAL REVENUES	**607,137**	**607,066**	**590,516**	**593,879**	**3,363**	
	Expenses						
517.71-10	Principal	505,000	525,000	545,000	570,000	25,000	Maturity date 07/01/2009
517.72-10	Interest	85,157	65,108	44,266	22,629	(21,637)	
517.73-10	Other Debt Service Costs	1,000	1,000	1,000	1,000	0	
519.31-10	Professional Services	0	381	250	250	0	
519.34-10	Other Contracted Services	0	41	0	0	0	
	TOTAL EXPENSES	**591,157**	**591,530**	**590,516**	**593,879**	**3,363**	

RESERVES — DEBT SERVICE FUND

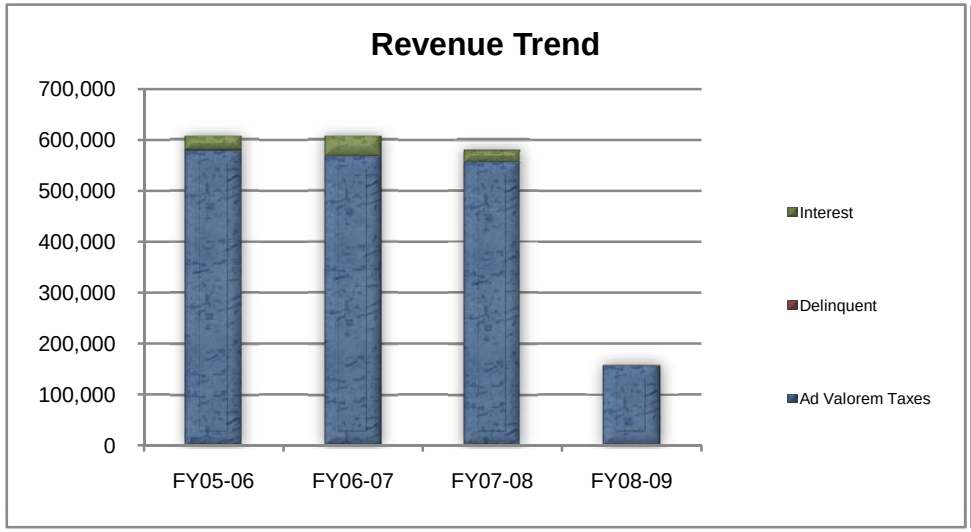
Fund 203 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	468,060	485,246	439,068	0	(439,068)	
	TOTAL REVENUES	**468,060**	**485,246**	**439,068**	**0**	**(439,068)**	
	Expenses						
587.98-11	Designated for Future Use	0	0	439,068		(439,068)	
	TOTAL RESERVES	**0**	**0**	**439,068**	**0**	**(439,068)**	
	TOTAL FUND EXPENSES	**591,157**	**591,530**	**1,029,584**	**593,879**	**(435,705)**	

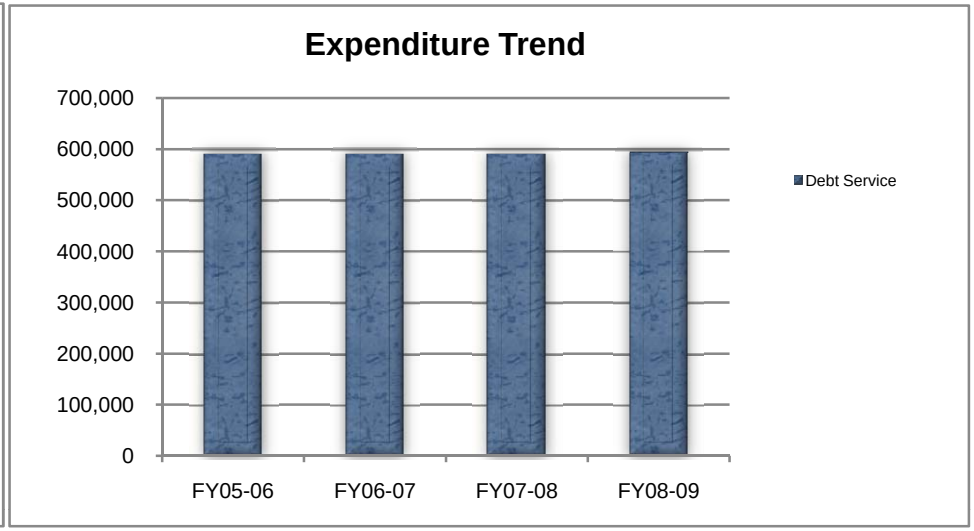
ESL SERIES 1998 — DEBT SERVICE FUND

Amortization Schedule

Fiscal Year	Payment Due Date	Notional Amount	Principal Payment	Interest Payment	Total P&I
1999	01/01/99	5,105,000	0	0	0
	07/01/99	4,800,000	305,000	102,460	407,460
2000	01/01/00	4,800,000	0	95,280	95,280
	07/01/00	4,400,000	400,000	95,280	495,280
2001	01/01/01	4,400,000	0	87,340	87,340
	07/01/01	3,985,000	415,000	87,340	502,340
2002	01/01/02	3,985,000	0	79,102	79,102
	07/01/02	3,550,000	435,000	79,102	514,102
2003	01/01/03	3,550,000	0	70,468	70,468
	07/01/03	3,100,000	450,000	70,468	520,468
2004	01/01/04	3,100,000	0	61,535	61,535
	07/01/04	2,630,000	470,000	61,535	531,535
2005	01/01/05	2,630,000	0	52,206	52,206
	07/01/05	2,145,000	485,000	52,206	537,206
2006	01/01/06	2,145,000	0	42,578	42,578
	07/01/06	1,640,000	505,000	42,578	547,578
2007	01/01/07	1,640,000	0	32,554	32,554
	07/01/07	1,115,000	525,000	32,554	557,554
2008	01/01/08	1,115,000	0	22,133	22,133
	07/01/08	570,000	545,000	22,133	567,133
2009	01/01/09	570,000	0	11,315	11,315
	07/01/09	0	570,000	11,315	581,315
		TOTALS	**5,105,000**	**1,211,480**	**6,316,480**

ENVIRONMENTALLY SENSITIVE LANDS (ESL) $5,105,000, SERIES 1998 — DEBT SERVICE FUND





NOTE FOR GRAPH

The final debt service payment will be made in July 2009, using the accumulated balance in the fund plus a fiscal year 2009 millage levy of 0.0140 mills.

DEBT SUMMARY

Limited Tax General Obligation and Refunding Bonds, Series 1998 with an original face value of $5,105,000 were issued in December, 1998 to refund the Limited Tax General Obligation Bonds, Series 1989, and to finance the cost of the acquisition of certain environmentally sensitive lands located within the County, including but not limited to, water recharge areas and lands for parks and recreation. Interest is paid at 3.97%.

The bonds are limited obligations of the County. The payment of principal and interest on the bonds is payable from and secured by a pledge of ad valorem taxes at a rate not to exceed one-third of one mill per year on all taxable property within the County.

Principal payments are due on July 1 of each year. Interest payments are due on January 1 and July 1 of each year. Final maturity is July 1, 2009.

Board of County Commissioners budgeted a reserve of $439,068 in the adopted fiscal year 2007-08 budget and will use that amount to reduce the millage rate required in fiscal year 2008-09, the final year of debt service on this obligation.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Ad Valorem Taxes	577,380	565,869	554,940	156,809
Delinquent	0	1,214	0	0
Interest	29,757	39,983	24,091	1,390
Less 5% Statutory Reduction	0	0	(28,952)	(7,910)
Cash Carry Forward	468,060	485,246	479,505	443,590
	1,075,197	**1,092,312**	**1,029,584**	**593,879**
Expenses				
Debt Service	591,157	591,530	590,516	593,879
Reserves	0	0	439,068	0
	591,157	**591,530**	**1,029,584**	**593,879**

HISTORY OF MILLAGE RATE:

Fiscal Year 1997	0.2200	Fiscal Year 2004	0.1387
Fiscal Year 1998	0.2200	Fiscal Year 2005	0.1086
Fiscal Year 1999	0.2667	Fiscal Year 2006	0.0756
Fiscal Year 2000	0.2667	Fiscal Year 2007	0.0536
Fiscal Year 2001	0.1479	Fiscal Year 2008	0.0454
Fiscal Year 2002	0.3300	Fiscal Year 2009	0.0140
Fiscal Year 2003	0.1670		

COLBERT LANE SPECIAL ASSESSMENT — DEBT SERVICE FUND

Fund 207 Dept 3600	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	5,744	9,023	5,569	12,633	7,064	
363.10-02	Colbert-Special Assessment	422,309	410,202	409,826	385,718	(24,108)	Special Assessment Rate $160 x 2,410.74
363.10-14	Delinquent	0	38	0	0	0	
386.70-00	Excess Fees-Tax Collector	0	3,898	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(20,770)	(19,477)	1,293	
399.00-00	Cash Carry Forward	23,765	28,261	11,401	18,659	7,258	
	TOTAL REVENUES	**451,818**	**451,422**	**406,026**	**397,533**	**(8,493)**	
	Expenses						
517.34-16	Tax Collector Fees	8,446	8,185	12,801	12,295	(506)	
517.34-19	Property Appraiser Fees	3,438	3,363	0	4,098	4,098	
	Total Operating Expenses	**11,884**	**11,548**	**12,801**	**16,393**	**3,592**	
517.71-10	Principal	310,000	310,000	310,000	310,000	0	Maturity date 07/01/2014
517.72-10	Interest	106,857	94,919	83,225	71,140	(12,085)	
	Total Debt Service Expense	**416,857**	**404,919**	**393,225**	**381,140**	**(12,085)**	
	TOTAL EXPENSES	**428,741**	**416,467**	**406,026**	**397,533**	**(8,493)**	

RESERVES — DEBT SERVICE FUND

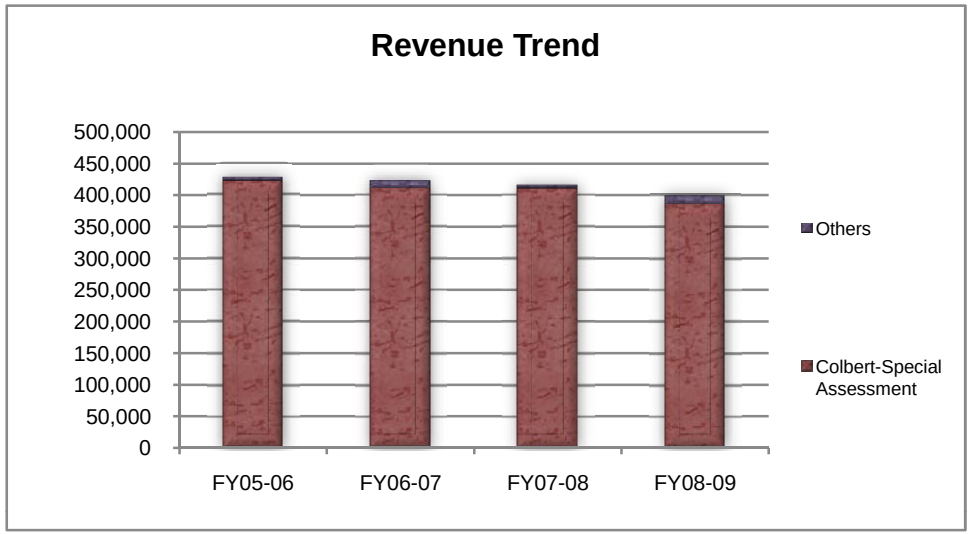
Fund 207 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	0	0	0	613,011	613,011	
	TOTAL REVENUES	**0**	**0**	**0**	**613,011**	**613,011**	
	Expenses						
587.98-40	Special Bond Reserve	0	0	0	613,011	613,011	
	TOTAL RESERVES	**0**	**0**	**0**	**613,011**	**613,011**	
	TOTAL FUND EXPENSES	**428,741**	**416,467**	**406,026**	**1,010,544**	**604,518**	

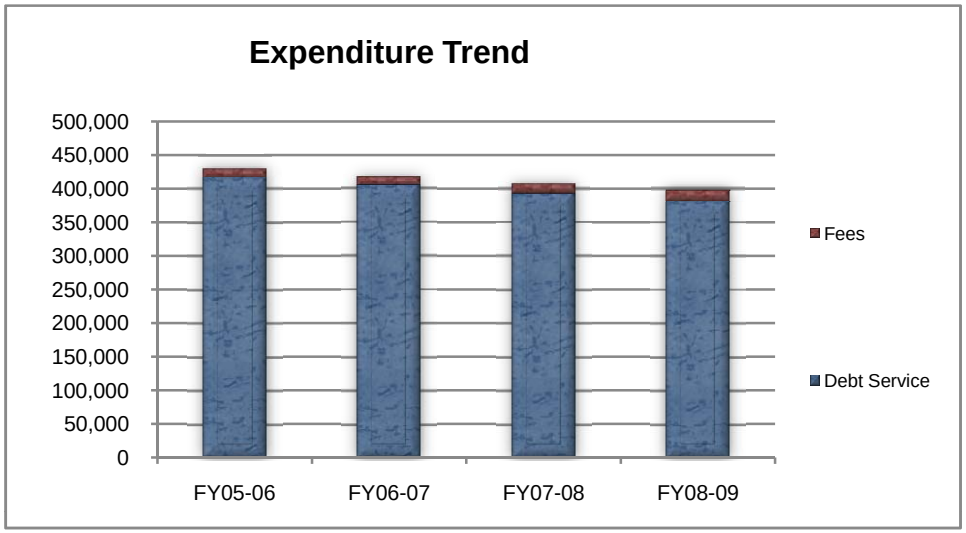
COLBERT LANE SPECIAL ASSESSMENT — DEBT SERVICE FUND

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**

COLBERT LANE SPECIAL ASSESSMENT — DEBT SERVICE FUND





NOTE FOR GRAPH

Debt service on these obligations is funded almost exclusively from special assessments against benefitted properties.

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.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Colbert-Special Assessment	422,309	410,202	409,826	385,718
Others	5,744	12,921	5,569	12,633
Less 5% Statutory Reduction	0	0	(20,770)	(19,477)
Cash Carry Forward	23,765	28,261	11,401	631,670
	451,818	**451,384**	**406,026**	**1,010,544**
Expenses				
Debt Service	416,857	404,919	393,225	381,140
Fees	11,884	11,548	12,801	16,393
Reserves	0	0	0	613,011
	428,741	**416,467**	**406,026**	**1,010,544**

HISTORY OF SPECIAL ASSESSMENT RATE:

Fiscal Year 2004 assessment $194 x 2,410.74
Fiscal Year 2005 assessment $167 x 2,410.74
Fiscal Year 2006 assessment $177 x 2,410.74
Fiscal Year 2007 assessment $177 x 2,410.74
Fiscal Year 2008 assessment $170 x 2,410.74
Fiscal Year 2009 assessment $160 x 2,410.74

ESL II SERIES 2005 — DEBT SERVICE FUND

Fund 209 Dept 3600/4910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
311.10-00	Ad Valorem Taxes	550,756	554,220	532,938	583,553	50,615	Millage Rate $ 0.0521
311.20-00	Delinquent	0	1,189	0	0	0	
361.10-00	Interest	78,478	87,064	57,718	18,200	(39,518)	
386.70-00	Excess Fees-Tax Collector	1,150	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(29,533)	(30,088)	(555)	
399.00-00	Cash Carry Forward	1,626,642	1,585,522	113,271	98,179	(15,092)	
	TOTAL REVENUES	**2,257,026**	**2,227,995**	**674,394**	**669,844**	**(4,550)**	
	Expenses						
517.71-10	Principal	455,000	470,000	485,000	495,000	10,000	Maturity date 07/01/2017
517.72-10	Interest	215,344	201,694	187,594	173,044	(14,550)	
517.73-10	Other Debt Service Costs	766	750	1,000	1,000	0	
519.31-10	Professional Services	396	787	800	800	0	
519.34-10	Other Contracted Services	0	47	0	0	0	
	TOTAL EXPENSES	**671,506**	**673,278**	**674,394**	**669,844**	**(4,550)**	

RESERVES — DEBT SERVICE FUND

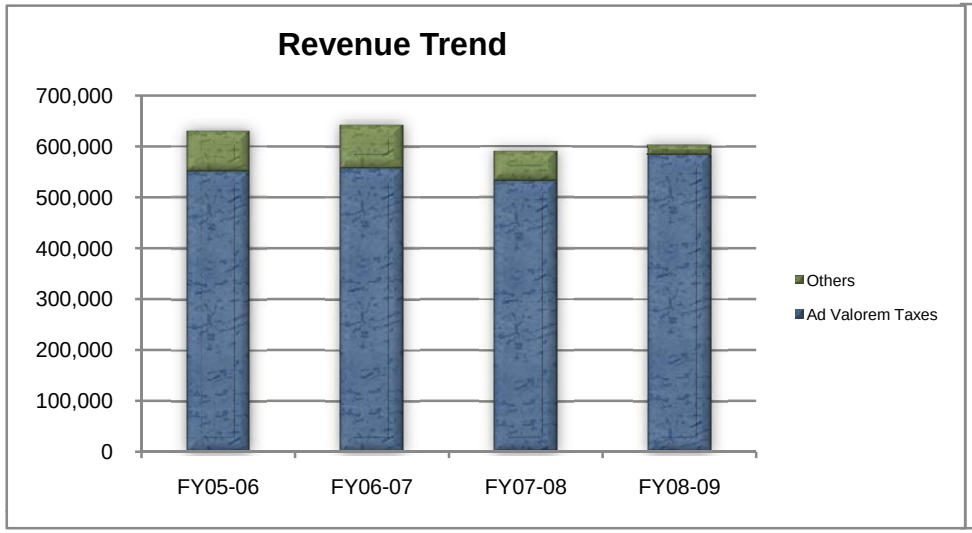
Fund 209 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	0	0	1,396,803	732,459	(664,344)	
	TOTAL REVENUES	**0**	**0**	**1,396,803**	**732,459**	**(664,344)**	
	Expenses						
	Designated for Future Use	0	0	1,396,803	732,459	(664,344)	
	TOTAL RESERVES	**0**	**0**	**1,396,803**	**732,459**	**(664,344)**	
	TOTAL FUND EXPENSES	**671,506**	**673,278**	**2,071,197**	**1,402,303**	**(668,894)**	

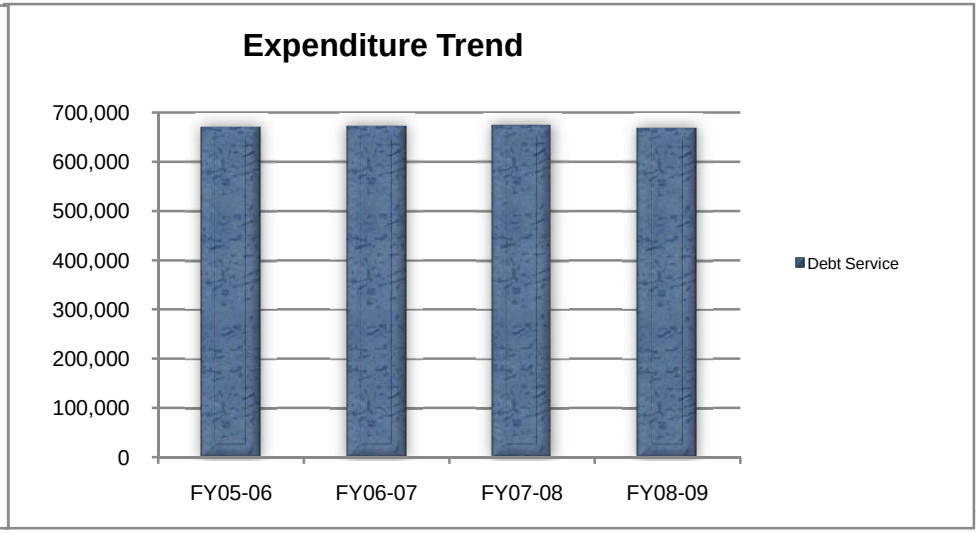
ESL II SERIES 2005 — DEBT SERVICE FUND

Amortization Schedule

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2005	07/01/05	150,000	72,671	222,671
2006	01/01/06	0	107,672	
	07/01/06	455,000	107,672	670,344
2007	01/01/07	0	100,847	
	07/01/07	470,000	100,847	671,694
2008	01/01/08	0	93,797	
	07/01/08	485,000	93,797	672,594
2009	01/01/09	0	86,522	
	07/01/09	495,000	86,522	668,044
2010	01/01/10	0	79,097	
	07/01/10	510,000	79,097	668,194
2011	01/01/11	0	70,809	
	07/01/11	530,000	70,809	671,619
2012	01/01/12	0	62,197	
	07/01/12	545,000	62,197	669,394
2013	01/01/13	0	53,341	
	07/01/13	565,000	53,341	671,681
2014	01/01/14	0	43,453	
	07/01/14	585,000	43,453	671,906
2015	01/31/15	0	33,216	
	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**

ESL II SERIES 2005 — DEBT SERVICE FUND





NOTE FOR GRAPH

The millage rate required to meet debt service requirements in fiscal year 2008-09 is 0.0521 mills. This represents an increase over the 2007-08 millage rate of 0.0436 mills and is the direct result of reductions in the amount of taxable property value.

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, 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.

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.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Ad Valorem Taxes	550,756	555,409	532,938	583,553
Others	79,628	87,064	57,718	18,200
Less 5% Statutory Reduction	0	0	(29,533)	(30,088)
Cash Carry Forward	1,626,642	1,585,522	1,510,074	830,638
	2,257,026	**2,227,995**	**2,071,197**	**1,402,303**
Expenses				
Debt Service	671,506	673,278	674,394	669,844
Reserves	0	0	1,396,803	732,459
	671,506	**673,278**	**2,071,197**	**1,402,303**

HISTORY OF MILLAGE RATE:

Fiscal Year 2005	0.1040
Fiscal Year 2006	0.0721
Fiscal Year 2007	0.0525
Fiscal Year 2008	0.0436
Fiscal Year 2009	0.0521

CAPITAL CONSTRUCTION SINKING, $34,105,000 BOND, SERIES 2005 — DEBT SERVICE FUND

Fund 210 Dept 3600/4910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
312.61-00	1/2% Local Option Sales Tax	0	1,174,334	1,230,306	1,174,898	(55,408)	
361.10-00	Interest	134,437	185,428	130,411	62,971	(67,440)	
398.00-00	Less 5% Statutory Reduction	0	0	(81,014)	(139,083)	(58,069)	
399.00-00	Cash Carry Forward	2,512,312	4,454,255	26,147	0	(26,147)	
315.00-00	Communication Services Tax	0	262,039	259,560	236,608	(22,952)	
335.17-00	Sales Tax 1/2 Cent	0	0	0	1,276,008	1,276,008	Previously handled with an interfund transfer
381.00-00	Interfund Transfer	2,559,821	1,328,374	1,031,060	0	(1,031,060)	
	TOTAL REVENUES	**5,206,570**	**7,404,430**	**2,596,470**	**2,611,402**	**14,932**	
	Expenses						
517.71-10	Principal	0	1,140,000	1,200,000	1,235,000	35,000	Maturity date 10/01/2035
517.72-10	Interest	750,844	1,454,270	1,392,470	1,372,402	(20,068)	
517.73-10	Other Debt Service Costs	0	769	4,000	1,000	(3,000)	
519.31-10	Professional Services	1,472	2,286	0	3,000	3,000	
519.34-10	Other Contracted Services	0	584	0	0	0	
	TOTAL EXPENSES	**752,316**	**2,597,909**	**2,596,470**	**2,611,402**	**14,932**	

RESERVES — DEBT SERVICE FUND

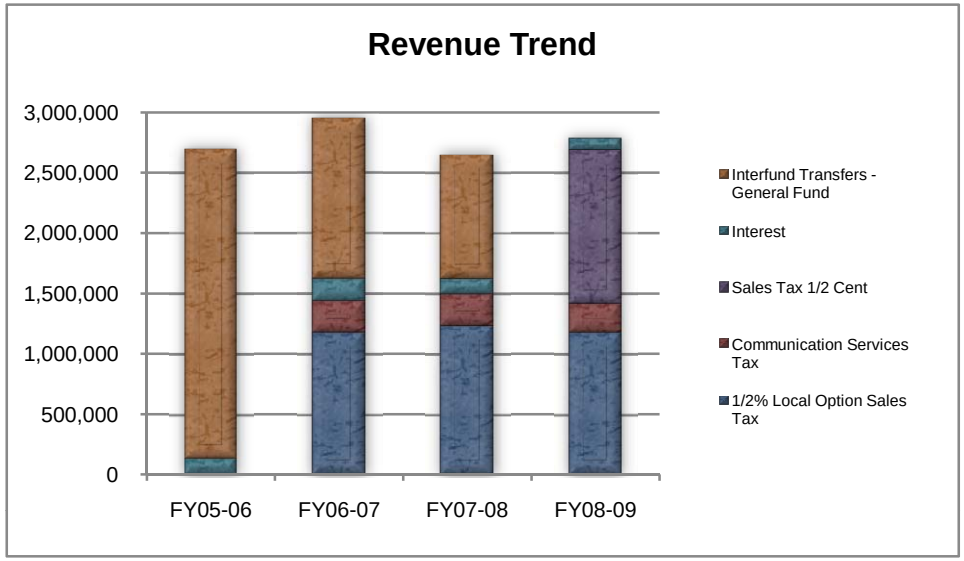
Fund 210 Dept 5000	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	0	0	0	31,234	31,234	
399.00-00	Cash Carry Forward	0	0	4,801,289	4,527,180	(274,109)	
	TOTAL REVENUES	**0**	**0**	**4,801,289**	**4,558,414**	**(242,875)**	
	Expenses						
587.98-11	Designated for Future Use	0	0	2,289,617	1,951,166	(338,451)	Principal & Interest Payment due on Oct 2008
587.98-40	Special Bond Reserve	0	0	2,511,672	2,607,248	95,576	
	TOTAL RESERVES	**0**	**0**	**4,801,289**	**4,558,414**	**(242,875)**	
	TOTAL FUND EXPENSES	**752,316**	**2,597,909**	**7,397,759**	**7,169,816**	**(227,943)**	

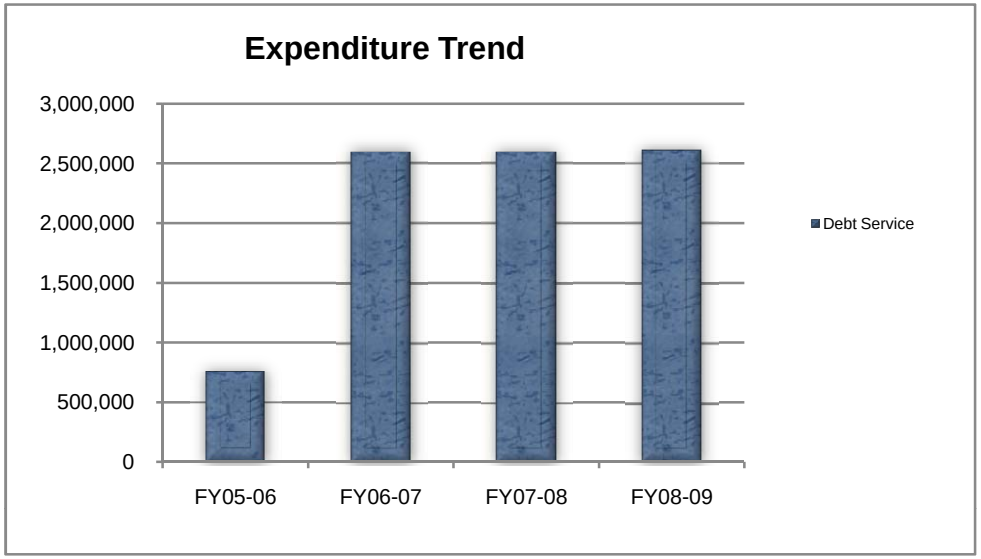
CAPITAL CONSTRUCTION SINKING, $34,105,000 BOND, SERIES 2005 — DEBT SERVICE FUND

Amortization Schedule

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2006	10/01/05	0	0	
	04/01/06	0	750,844	750,844
2007	10/01/06	1,140,000	738,535	
	04/01/07	0	715,735	2,594,270
2008	10/01/07	1,200,000	715,735	
	04/01/08	0	696,235	2,611,970
2009	10/01/08	1,235,000	696,235	
	04/01/09	0	676,166	2,607,401
2010	10/01/09	1,275,000	676,166	
	04/01/10	0	653,854	2,605,020
2011	10/01/10	1,320,000	653,854	
	04/01/11	0	633,394	2,607,248
2012	10/01/11	1,365,000	633,394	
	04/01/12	0	606,094	2,604,488
2013	10/01/12	1,420,000	606,094	
	04/01/13	0	577,694	2,603,788
2014	10/01/13	665,000	577,694	
	04/01/14	0	563,563	1,806,257
2015	10/01/14	695,000	563,563	
	04/01/15	0	550,531	1,809,094
2016	10/01/15	720,000	550,531	
	04/01/16	0	536,131	1,806,662
2017	10/01/16	750,000	536,131	
	04/01/17	0	521,131	1,807,262
2018	10/01/17	780,000	521,131	
	04/01/18	0	505,531	1,806,662
2019	10/01/18	810,000	505,531	
	04/01/19	0	489,331	1,804,862
2020	10/01/19	840,000	489,331	
	04/01/20	0	472,531	1,801,862
2021	10/01/20	875,000	472,531	
	04/01/21	0	455,031	1,802,562
2022	10/01/21	910,000	455,031	
	04/01/22	0	436,263	1,801,294
2023	10/01/22	950,000	436,263	
	04/01/23	0	416,669	1,802,932
2024	10/01/23	990,000	416,669	
	04/01/24	0	396,250	1,802,919
2025	10/01/24	1,030,000	396,250	
	04/01/25	0	374,363	1,800,613
2026	10/01/25	1,070,000	374,363	
	04/01/26	0	351,625	1,795,988
2027	10/01/26	1,120,000	351,625	
	04/01/27	0	323,625	1,795,250
2028	10/01/27	1,175,000	323,625	
	04/01/28	0	294,250	1,792,875
2029	10/01/28	1,230,000	294,250	
	04/01/29	0	263,500	1,787,750
2030	10/01/29	1,295,000	263,500	
	04/01/30	0	231,125	1,789,625
2031	10/01/30	1,360,000	231,125	
	04/01/31	0	197,125	1,788,250
2032	10/01/31	1,425,000	197,125	
	04/01/32	0	161,500	1,783,625
2033	10/01/32	1,500,000	161,500	
	04/01/33	0	124,000	1,785,500
2034	10/01/33	1,575,000	124,000	
	04/01/34	0	84,625	1,783,625
2035	10/01/34	1,650,000	84,625	
	04/01/35	0	43,375	1,778,000
2036	10/01/35	1,735,000	43,375	
	04/01/35	0	0	1,778,375
	TOTALS	**34,105,000**	**26,191,872**	**60,296,872**

CAPITAL CONSTRUCTION SINKING, $34,105,000 BOND, SERIES 2005 — DEBT SERVICE FUND





NOTE FOR GRAPH

As a result of declining revenues from state shared revenues, a larger proportion of the four revenues pledged for debt service (as described below) are being utilized in fiscal year 2009 compared to prior years.

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 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. The final maturity date is October 1, 2035.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
1/2% Local Option Sales Tax	0	1,174,334	1,230,306	1,174,898
Communication Services Tax	0	262,039	259,560	236,608
Sales Tax 1/2 Cent	0	0	0	1,276,008
Interest	134,437	185,428	130,411	94,205
Interfund Transfers - General Fund	2,559,821	1,328,374	1,031,060	0
Less 5% Statutory Reduction	0	0	(81,014)	(139,083)
Cash Carry Forward	2,512,312	4,454,255	4,827,436	4,527,180
	5,206,570	**7,404,430**	**7,397,759**	**7,169,816**
Expenses				
Debt Service	752,316	2,597,909	2,596,470	2,611,402
Reserves	0	0	4,801,289	4,558,414
	752,316	**2,597,909**	**7,397,759**	**7,169,816**

JUDICIAL CENTER - $32,990,000 GENERAL OBLIGATION BONDS, SERIES 2005 — DEBT SERVICE FUND

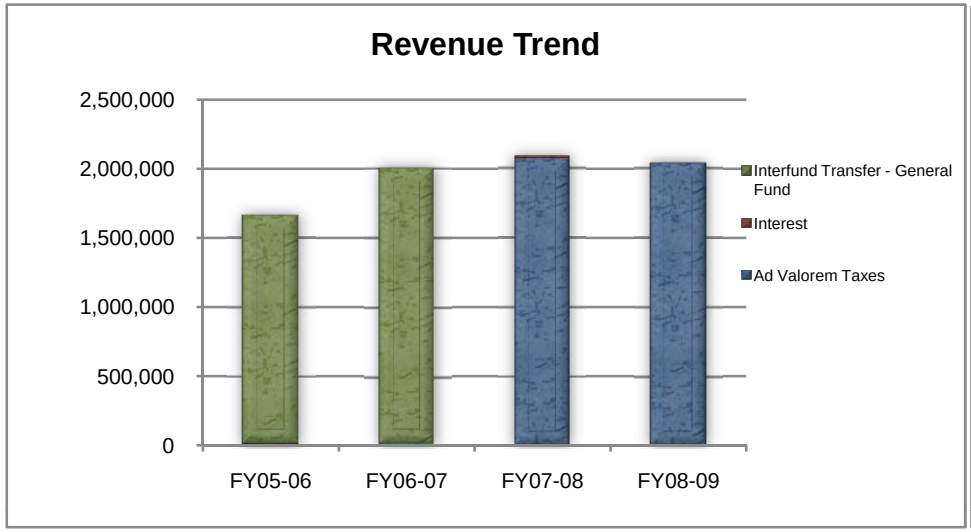
Fund 211 Dept 3600/4910	DESCRIPTION	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGETED FY 07-08	APPROVED FY 08-09	CHANGES +/(-)	COMMENTS
	Revenues						
311.10-00	Ad Valorem Taxes	0	0	2,070,634	2,040,754	(29,880)	Millage Rate $ 0.1822
361.10-00	Interest	9,895	19,446	18,080	1,245	(16,835)	
381.00-00	Interfund Transfer	1,651,856	1,982,578	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(104,436)	(102,100)	2,336	
399.00-00	Cash Carry Forward	0	13,895	13,894	41,004	27,110	
	TOTAL FUND REVENUES	**1,661,751**	**2,015,919**	**1,998,172**	**1,980,903**	**(17,269)**	
	Expenses						
517.71-10	Principal	495,000	610,000	630,000	650,000	20,000	Maturity date 07/01/2035
517.72-10	Interest	1,152,856	1,368,578	1,350,278	1,329,803	(20,475)	
517.73-10	Other Debt Service Costs	0	750	4,000	1,000	(3,000)	
519.31-10	Professional Services	0	95	13,894	100	(13,794)	
	TOTAL FUND EXPENSES	**1,647,856**	**1,979,423**	**1,998,172**	**1,980,903**	**(17,269)**	

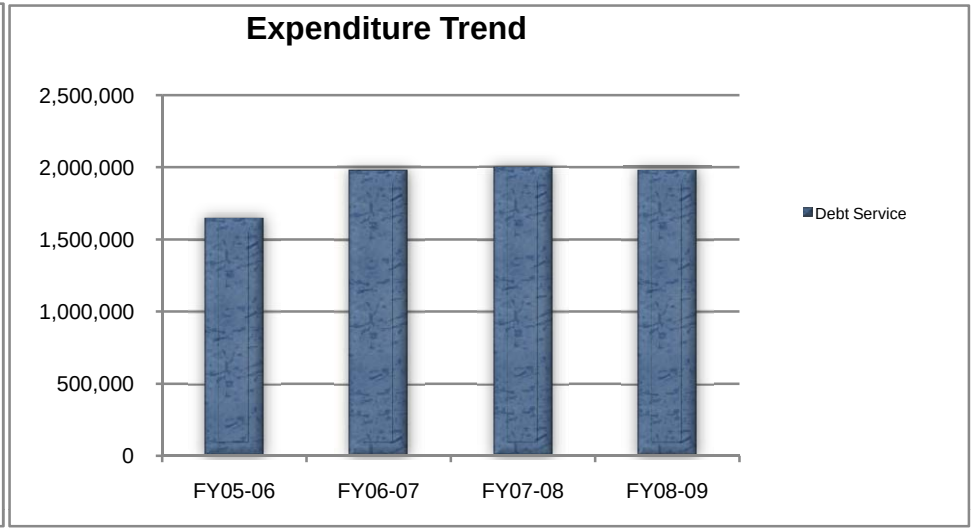
JUDICIAL CENTER - $32,990,000 GENERAL OBLIGATION BONDS, SERIES 2005 — DEBT SERVICE FUND

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	Jan-06	0	461,143		2021	Jan-21	0	461,967	
	Jul-06	495,000	691,714	1,647,856		Jul-21	1,055,000	461,967	1,978,934
2007	Jan-07	0	684,289		2022	Jan-22	0	440,339	
	Jul-07	610,000	684,289	1,978,578		Jul-22	1,100,000	440,339	1,980,679
2008	Jan-08	0	675,139		2023	Jan-23	0	417,789	
	Jul-08	630,000	675,139	1,980,278		Jul-23	1,145,000	417,789	1,980,579
2009	Jan-09	0	664,901		2024	Jan-24	0	394,031	
	Jul-09	650,000	664,901	1,979,803		Jul-24	1,190,000	394,031	1,978,061
2010	Jan-10	0	653,526		2025	Jan-25	0	369,041	
	Jul-10	670,000	653,526	1,977,053		Jul-25	1,240,000	369,041	1,978,081
2011	Jan-11	0	641,801		2026	Jan-25	0	342,691	
	Jul-11	695,000	641,801	1,978,603		Jul-25	1,295,000	342,691	1,980,382
2012	Jan-12	0	629,639		2027	Jan-27	0	315,172	
	Jul-12	720,000	629,639	1,979,278		Jul-27	1,345,000	315,172	1,975,344
2013	Jan-13	0	616,139		2028	Jan-28	0	286,254	
	Jul-13	745,000	616,139	1,977,278		Jul-28	1,405,000	286,254	1,977,509
2014	Jan-14	0	597,514		2029	Jan-29	0	256,047	
	Jul-14	785,000	597,514	1,980,028		Jul-29	1,465,000	256,047	1,977,094
2015	Jan-15	0	577,889		2030	Jan-30	0	224,000	
	Jul-15	820,000	577,889	1,975,778		Jul-30	1,530,000	224,000	1,978,000
2016	Jan-16	0	557,389		2031	Jan-31	0	190,531	
	Jul-16	865,000	557,389	1,979,778		Jul-31	1,595,000	190,531	1,976,063
2017	Jan-17	0	538,467		2032	Jan-32	0	155,641	
	Jul-17	900,000	538,467	1,976,934		Jul-32	1,665,000	155,641	1,976,281
2018	Jan-18	0	520,467		2033	Jan-33	0	119,219	
	Jul-18	935,000	520,467	1,975,934		Jul-33	1,740,000	119,219	1,978,438
2019	Jan-19	0	501,767		2034	Jan-34	0	81,156	
	Jul-19	975,000	501,767	1,978,534		Jul-34	1,815,000	81,156	1,977,313
2020	Jan-20	0	482,267		2035	Jan-35	0	41,453	
	Jul-20	1,015,000	482,267	1,979,534		Jul-35	1,895,000	41,453	1,977,906
						TOTALS	**32,990,000**	**26,025,903**	**59,015,903**

JUDICIAL CENTER - $32,990,000 GENERAL OBLIGATION BONDS, SERIES 2005 — DEBT SERVICE FUND





NOTE FOR GRAPH

The millage rate required to meet debt service requirements in fiscal year 2008-09 is 0.1822 mills. This represents an increase over the 2007-08 millage rate of 0.1694 mills and is the direct result of reductions in the amount of taxable property value. 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.

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.

SUMMARY	ACTUAL FY05-06	ACTUAL FY06-07	BUDGETED FY07-08	APPROVED FY08-09
Revenues				
Interfund Transfer - General Fund	1,651,856	1,982,578	0	0
Ad Valorem Taxes	0	0	2,070,634	2,040,754
Interest	9,895	19,446	18,080	1,245
Less 5% Statutory Reduction	0	0	(104,436)	(102,100)
Cash Carry Forward	0	13,895	13,894	41,004
	1,661,751	**2,015,919**	**1,998,172**	**1,980,903**
Expenses				
Debt Service	1,647,856	1,979,423	1,998,172	1,980,903
	1,647,856	**1,979,423**	**1,998,172**	**1,980,903**

HISTORY OF MILLAGE RATE:

Fiscal Year 2008	0.1694
Fiscal Year 2009	0.1822

COUNTY COMMISSION

FLAGLER COUNTY, FLORIDA

APPROVED BUDGET FY 2008-2009

Flagler County Board of County Commissioners
FY 2008 - 2009

Minor Capital Projects ($10,000 - $50,000) By Fund

Project #	Title	Description	Fund	Estimated Cost
1	GSB Elevator	Install swipe card feature for the loading dock elevator and door	General Fund	$15,000
2	GSB Security Cameras	Design security camera system for the Government Services Building	General Fund	$10,000
4	Princess Place Bridge Repair	Allow for temporary minor repairs prior to replacement (if needed)	General Fund	$32,099
5	Princess Place Educational Exhibit	A Storybook Life: Interpreting the Princess Place Lodge	Historical Museums Grant	$24,445
			Total General Fund	**$81,544**
6	CR302 & CR305 Intersection	Mill and overlay in order to stabilize the existing bridge surface based on age and condition	Const. Gas Tax	$22,000
7	Hammock Tennis Courts	Construct two tennis courts to replace a parking lot surface currently used for this purpose.	Park Impact Fees	$60,000
9	Bings Landing Canoe Launch	Install a canoe launch as an additional recreational feature at Bings Landing	FIND Grant	$25,000
			Total Other Funds	**$107,000**
			Total Minor Capital Projects	**$188,544**

Flagler County Board of County Commissioners
FY 2008 - 2009

Major Capital Projects ($50,000+) By Fund

Project #	Title	Description	Fund	Estimated Cost
445575	Lehigh Trailhead Colbert Lane Design	Install an enhanced entry into Lehigh Trails	FDOT	$100,000
517141	US 1 Sidewalk	Design sidewalks in Bunnell that connect with pedestrian walkways throughout the County	FDOT	$100,000
440650	CR305 Bridge (1)	Replace structurally deficient bridge as part of an overall improvement to County Road 305	FDOT	$5,264,000
440651	CR305 Bridge (2)	Widen the second of seven bridges to be replaced and widened on County Road 305	FDOT	$2,100,000
050535	Airport Environmental Assessment	Perform assessment as a requirement for the permitting of several projects to take place at the Flagler County Airport	FDOT	$349,935
050514	Airport Traffic Control Tower Design	Design work for the construction of a major safety enhancement at the airport	FDOT	$257,100
050521	Airport Traffic Control Tower Construction	Construction of a major safety enhancement at the airport	FDOT	$3,000,000
050531	Airport Storage Hanger	Construct two storage hangars for larger aircraft to accommodate commercial customers	FDOT	$962,000
none	Relocate Airport Fuel Farm	Relocation of the fuel farm is necessary to better serve customers and the overall operation of the airport	FDOT	$500,000
none	Airport Perimeter Road	To provide direct access to the northeast corner of the airport from S.R. 100	FDOT	$100,000
none	Airport Terminal Design & Construction	Design and construct a new 12,500 sq. ft. terminal building with aircraft apron and auto parking facilities	FDOT	$1,500,000
none	Aircraft Rescue and Fire Fighting Station	Design and construct an aircraft rescue and fire fighting station at the airport.	FDOT	$1,500,000
none	Airport T-Hangars	Design and construct 20 additional T-hangars for rental	FAA	$500,000
none	Airport Apron Expansion	Design an apron for access into the proposed T-hangars	FAA	$260,000
none	Airport Land Acquisition	Acquire approximately 15.4 acres of land and 54.5 of easement for the extension of Runway 11/29, with full length taxiway.	FDOT	$500,000
Various	Shell Bluff Park	Make park improvements including picnic pavilion and bathroom installation at Shell Bluff	FRDAP	$186,400

Flagler County Board of County Commissioners
FY 2008 - 2009

Major Capital Projects ($50,000+) By Fund

875153	Bull Creek Park	Make improvements to the boat ramp and bathrooms at Bull Creek	FBIP	$135,000
		Total Grant Funded Projects		**$17,314,435**

Project #	Title	Description	Fund	Estimated Cost
350550	Varn Parking Lot	Add second parking lot and dune walk over to Varn Park	Park Impact Fees	$170,000
490196	Matanzas Woods Parkway Interchange IJR	To begin the first step in the process of converting Matanzas Woods to a full I-95 Interchange	Transportation Impact Fees	$304,800
432068	Canal Avenue Paving	Restore a heavily used intersection and pave a roadway near the Daytona North District	Constitutional Gas Tax	$108,625
535600	Roberts Road Extension	Complete construction project connecting Roberts Road to Colbert Lane	Various	$2,079,124
647361	Beverly Beach Utility System improvement project	Commence replacement of the Wastewater plant and installation of water lines and hydrants in the area	Utilities Impact Fees	$6,504,000
325040	River to Sea Caretakers Residence	Enhance security and the appearance at the preserve (requested by the Town of Marineland)	Contribution Town of Marineland	$150,000
923007	800 MHz Radio Communication System	Fully connect the City of Palm Coast radio units to Flagler County's system and expand the current system	Contribution City of Palm Coast	$219,190
645630	Sheriff's Jail Expansion	To provide a concretable structure as a temporary solution to the overcrowding issues with the current inmate facility	Various	$894,052
320065	Civic Arena Flagler County	Improvements to the concession stand equipment and a house sound system for the arena	Various	$153,456
Various	A1A Scenic Byways Phase II and Phase III	Install signage and gateways markings as well as make park improvements that identify A1A in Flagler County as a part of the National Scenic Byway	Various	$1,109,710
320460	FFA Relocation to FCRA	Rebuilding Future Farmers of America farm structures on property owned by the county.	Various	$100,000
		Total County Funded Projects		**$11,792,957**
			Total Major Capital Projects	**$29,107,392**

Capital Improvement Project
Lehigh Trail - Colbert Lane Trail Head

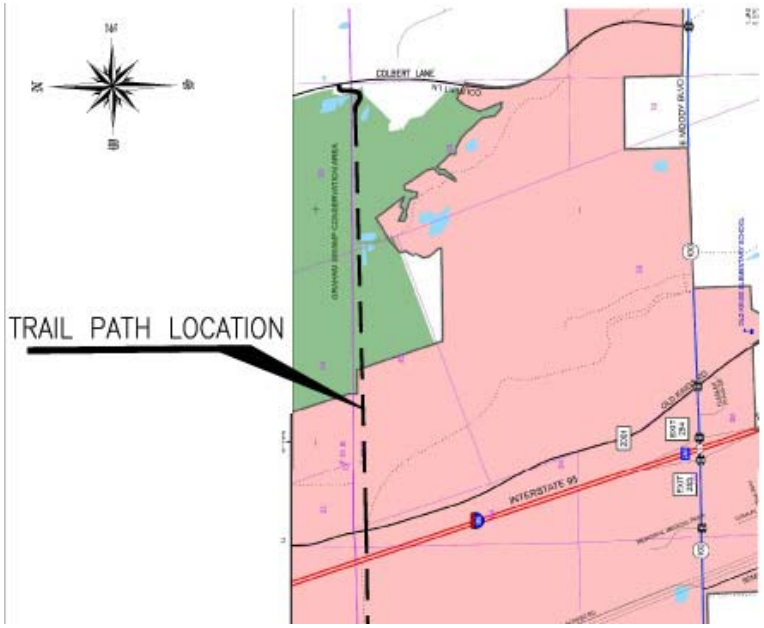
Project Estimate: $100,000 **Project Number : 445575** **Program: Parks Tourism**

Project Description:

The Lehigh Greenway Trail, a Rails-To-Trails project that was several years in the making, will be open this year. The trail is a former railroad spur approximately 6.8 miles long and stretches from U.S. 1 east to Colbert Lane. A 4 mile section of the trail is under construction now and is scheduled to be completed in December, 2008. The old rail bed will be used for the base of the trail. A 1,000 foot long raised boardwalk will be incorporated into the trail and a 12-foot wide asphalt surface will be put over the rail bed.

Notes:

- The project is underway with a $1.5 million grant from the Florida Department of Transportation.
- Masci Corporation of Port Orange is doing the work under a contract with the county.
- The trail winds through Graham Swamp, a 3,000 acre conservation zone owned by the St.Johns Water Management District and managed by Flagler County.



Lehigh Trail - Colbert Lane Trail Head
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Florida Department of Transportation (LAP)	100,000				**35,000**	65,000			
Total Revenues	100,000	-	-	-	**35,000**	65,000	-	-	-
Expenditure									
Consultant Support Services	60,000				**20,000**	40,000			
Contingencies	40,000				**15,000**	25,000			
Total Expenditures	100,000	-	-	-	**35,000**	65,000	-	-	-

Operating Impact:

Notes: Design phase of FDOT Work Program FPN 4182071 along west side of Colbert Lane near terminus of Lehigh Trail under construction. Anticipated consultant support services may consist of survey, geotech, environmental, architectural work and permit fees. Construction scheduled within FDOT work program in 2012. Project # 445575.

Capital Improvement Project
U.S. 1 Sidewalks Design

Project Estimate: $100,000 **Project Number :517141** **Program: Roads**

Project Description:

This project is part of an effort on the part of the cities and the county to create an interconnecting trail system throughout the county. The 1.7 mile, five and a half foot wide "sidewalk" would connect Bunnell's sidewalks along U.S. 1 to the intersection of Royal Palm Parkway at U.S. 1 in Palm Coast. The design would include a provision for the connection of the sidewalk to the terminus of the Lehigh Trail.

Notes:

- When the Lehigh Trail is complete this link would connect Bunnell and Palm Coast residents in the area to trails that connect to Flagler Beach and Palm Coast east of I-95 (along Colbert Lane) and future bike paths planned by Palm Coast
- The connection would also allow residents of the area to connect to the Scenic Byway bikepath from the north county line to the south county line
- Money expended for this project will be reimbursed by FDOT

US 1 Sidewalks Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Florida Department of Transportation	100,000				**100,000**				
Total Revenues	100,000	-	-	-	**100,000**	-	-	-	-
Expenditure									
Engineering Staff Time	50,000				**50,000**				
Outside Design/Permitting	50,000				**50,000**				
Total Expenditures	100,000	-	-	-	**100,000**	-	-	-	-

Operating Impact:

Notes: Part of the FDOT work program item number 417467-1. Project number 517141.

Capital Improvement Project
County Road 305 Bridge Replacement
1st Project

Project Estimate: $5,264,000 **Project Number : 440650** **Program: Bridges**

Project Description:

Widening 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 and west in Seville in Volusia County. In Flagler County the roadway is only 18 feet wide and regularly traveled by school buses. There are concerns that a bus vs. truck accident could occur on the roadway. This project is replacing one of the largest of 7 bridges on the route. The bridge - number 734084 - is the only Flagler County bridge determined by the National Bridge Inspection Program administered through the Florida Department of Transportation to be "structurally deficient."

Notes:

- A contract was signed with Leware Construction Company and construction commenced on the project on June 9, 2008
- Completion of the project is scheduled to be February 14, 2009
- The bridge is 440 feet long and 44 feet wide
- The roadway is closed while the project is underway. Although the south end of C.R. 305 is connected via C.R. 304 to S.R. 11 County Emergency Services has made special arrangements for serious medical calls during the construction period for the affected area.

CR305 Bridge Replacement (1) Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Florida Department of Transportation	5,264,000		4,117,749	2,527,189	**2,736,811**				
Constitutional Gas Tax	113,000				**113,000**				
Total Revenues	5,377,000	-	4,117,749	2,527,189	**2,849,811**	-	-	-	-
Expenditure									
Engineering Staff Time	226,000		114,970	126,000	**100,000**				
Verification Testing Service	70,000			-	**70,000**				
Site work/drainage	504,000		159,000	159,000	**345,000**				
Traffic Costs	265,292		58,000	58,000	**207,292**				
Other Construction Costs	212,200		207,000	207,000	**5,200**				
Mobilization	494,000		494,000	494,000					
Piling	472,539		472,539	472,539					
Substructure	2,114,167		2,160,540	702,703	**1,411,464**				
Roadway	454,800			-	**454,800**				
Contingencies	564,002		451,700	307,947	**256,055**				
Total Expenditures	5,377,000	-	4,117,749	2,527,189	**2,849,811**	-	-	-	-

Operating Impact: There will be no operational impacts. Less maintenance will be required with a new bridge structure.

Notes:

Bridge one of seven is slated for construction for fiscal year 2009, bridge number 734006-734084 (Haw Creek approx 6.3 mile south of SR100). Project number 440650. A portion of the costs were carried over to fiscal year 2009 based upon the timeline from current vendor. Any cost savings will be carried over to future bridge construction. Increase of $113,000 over original budget.

Capital Improvement Project
County Road 305 Bridge Replacement
2nd Project

Project Estimate: $2,100,000 **Project Number :440651** **Program: Bridges**

Project Description:

Widening 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 and west in Seville in Volusia County. In Flagler County the roadway is only 18 feet wide and regularly traveled by school buses. There are concerns that a bus vs. truck accident could occur on the roadway. This project provides for the replacement of bridge - number 734085 - over Middle Haw Creek.

Notes:

- Planning, design and permitting is complete on this project
- The bridge is being constructed out of the savings gained by closing the roadway to construct bridge number 734084.
- This bridge along with one other is ready to go out to bid when funds become available. There are a total of seven bridges on the roadway

CR305 Bridge Replacement (2) Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Constitutional Gas Tax	1,100,000				**1,100,000**				
Florida Department of Transportation	1,000,000				**1,000,000**				
Total Revenues	2,100,000	-	-	-	**2,100,000**	-	-	-	-
Expenditure									
Engineering Staff Time	30,000				**30,000**				
Verification Testing Service	43,200				**43,200**				
Mobilization	268,470				**268,470**				
Maintenance of Traffic	60,000				**60,000**				
Clearing & Grubbing	122,498				**122,498**				
Earthwork	160,034				**160,034**				
USM(Contingency)	30,000				**30,000**				
Borrow (Contingency)	60,000				**60,000**				
Roadway Construction	401,314				**401,314**				
Fencing & Grassing	37,166				**37,166**				
Pavement Markings & Signs	18,733				**18,733**				
Storm Drainage	134,800				**134,800**				
Bridge Replacement	468,020				**468,020**				
Miscellaneous	5,904				**5,904**				
Contingencies	259,861				**259,861**				
Total Expenditures	2,100,000	-	-	-	**2,100,000**	-	-	-	-

Operating Impact: Completion of this project will result in a reduction of maintenance costs on the existing fifty year old structure.

Notes: Bridge two of seven is slated for construction for fiscal year 2009, bridge number 734007-734085 (unnamed creek, approx. 6.8 miles south of SR100). The estimated FDOT monies is an estimated balance left after bridge one is complete. This figure may change upon final completion as the project has built-in contingencies. Any additional funds will replace the contribution from Constitutional Gas Tax. Project number 440651.

Capital Improvement Project
Airport Environmental Assessment Project

Project Estimate: $349,935 **Project Number: 050535** **Program: Airport**

Project Description:

This project includes the relocation and extension of Runway 11/29, new taxiways, aircraft parking apron, GA terminal building, and a separate Environmental Assessment for the Air Traffic Control Tower.

Notes:

- FAA Grant Number 3-12-009-011-2007
- FDOT JPA Number 404967 1 94 01

Airport Environmental Assessment Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Federal Aviation Administration	332,438	35,635	296,803	198,731	**98,072**				
Florida Department of Transportation	8,749		15,621	5,230	**3,519**				
Airport Cash Carry Forward	8,748	1,876	15,621	5,230	**1,642**				
Total Revenues	349,935	37,511	328,045	209,191	**103,233**	-	-	-	-
Expenditure									
Planning	349,935	37,511	312,424	209,191	**103,233**				
Total Expenditures	349,935	37,511	312,424	209,191	**103,233**	-	-	-	-

Operating Impact: There are no new operational costs associated with the Environmental Assessment project. Any new mitigation or monitoring cost will be associated with specific projects and their environmental impacts. This project includes the relocation and extension of Runway 11/29, new taxiways, aircraft parking apron, GA terminal building, and a separate Environmental Assessment for the Air Traffic Control Tower.

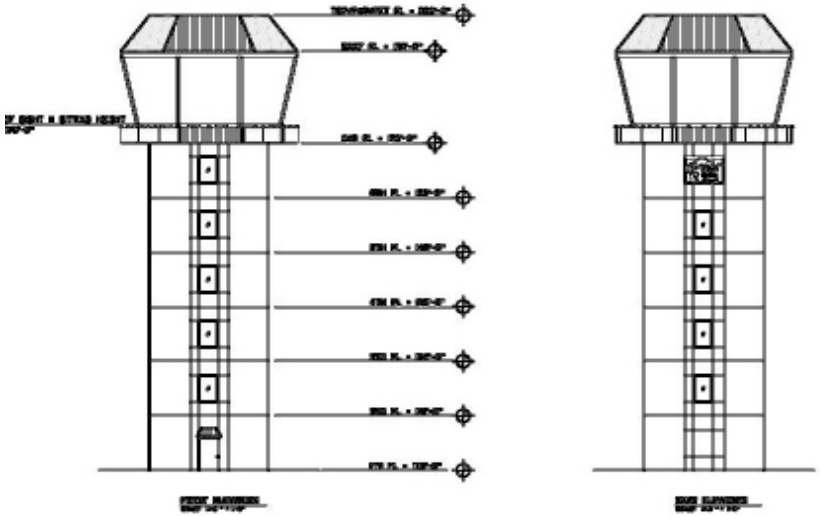
Notes: FAA Grant Number 3-12-009-011-2007, FDOT JPA Number 404967 1 94 01,County Project Number 050535

Capital Improvement Project
Air Traffic Control Tower Design/ Construction

Project Estimate: $3,257,100 **Project Numbers :050514, 050521** **Program: Airport**

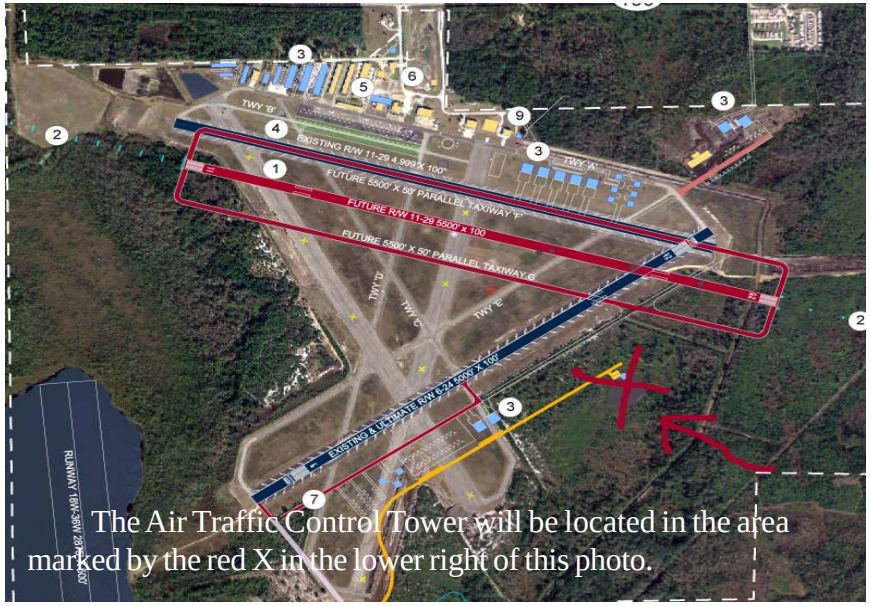
Project Description:

Construction on this project will be underway during the upcoming fiscal year. The project was approved by the Florida Department of Transportation and the Flagler County Board of County Commissioners. FDOT will fund 80 percent of the project ($2.4 million) with the Airport Enterprise Fund contributing the remaining $600,000. The design of the tower is $257,000 with the same 80/20 split. The county portion is $51,400 for design. Once complete the tower will regulate air traffic in and around the airport. The air traffic control tower will greatly enhance the flight safety at the airport and is projected to make the county airport more profitable as a result of an increase in fuel use and hangar rentals.



Notes:

- Construction is expected to take less than a year. The project is scheduled to be complete in the spring of 2009.
- Once constructed, operation and manning of the tower will be paid for by FAA through the Contract Tower Program.
- Flagler County is recognized by FAA as one of the busiest general aviation airports in the U.S.



The Air Traffic Control Tower will be located in the area marked by the red X in the lower right of this photo.

Airport Air Traffic Control Tower Project (Design Phase)
Capital Project Costs

	Total Project Costs	Actual FY06	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012
Funding Source									
Florida Department of Transportation	193,472	29,103	96,846	74,385	66,004	**1,519**			
Airport Cash Carry Forward	63,628	7,276	24,211	4,983	16,501	**15,640**			
Total Revenues	257,100	36,379	121,057	79,368	82,505	**17,159**	-	-	-
Expenditure									
Design/Permitting	257,100	36,379	121,057	99,664	82,505	**17,159**			
Total Expenditures	257,100	36,379	121,057	99,664	82,505	**17,159**	-	-	-

Operating Impact: There are no operational impacts for the design of this facility.

Notes: FDOT JPA Number 404920 1 94 01, County Project Number 050514, see Construction Phase for additional costs.

Airport Air Traffic Control Tower Project (Construction Phase)
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Florida Department of Transportation	2,400,000		500,000		**2,400,000**				
Loan Proceeds	600,000		100,000		**600,000**				
Total Revenues	3,000,000	-	600,000	-	**3,000,000**	-	-	-	-
Expenditure									
Building	1,740,522		200,000		**1,740,522**				
Backup Generator	80,881				**80,881**				
Furniture	5,000				**5,000**				
Physical Security	84,805				**84,805**				
Roadway/Parking/Site	388,474		250,000		**388,474**				
Utilities	157,629		100,000		**157,629**				
Equipment	282,490		25,000		**282,490**				
Construction Services	100,000		25,000		**100,000**				
Contingencies	160,199				**160,199**				
Total Expenditures	3,000,000	-	600,000	-	**3,000,000**	-	-	-	-

Operating Impact: There will be an estimated operating cost of $10,000 for utilities and building maintenance. The County's portion of the construction cost will be financed with a loan. There will be annual principle and interest payments of approximately $95,000 associated with the loan. Both the new operating cost and debt service cost are included in the FY08-09 budget and will be paid from existing reserves and anticipated revenues from the addition of the tower. There will be some increased maintenance costs for the tower over time that will be absorbed into the Airport's maintenance costs as overhead.

Notes: FDOT JPA number 404920 2 94 01, County Project Number 050521

Capital Improvement Project
Airport Storage Hangars

Project Estimate: $962,000 **Project Number :050531** **Program: Airport**

Project Description:

Design, bid and construction of two large storage hangars at the Flagler County Airport was approved by the Board of County Commissioners on June 23, 2006 and again on April 7, 2008. The hangars will be funded 80 percent by Florida Department of Transportation via a joint participation agreement with the county. The Airport Enterprise Fund will furnish the remaining 20 percent. The hangars are being constructed to meet demand for storage of

Notes:

- The county has letters of intent from Ryan Aviation and Lunsford Air Services to demonstrate the need for this facility
- This is not commercial space, but will be leased for use in compliance with Airport Rules and Regulations.
- The two hangars will be adjacent to the existing T Hangars at the airport

Airport Storage Hangar Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Florida Department of Transportation	769,600		44,000	44,000	**725,600**				
Airport Cash Carry Forward	192,400		11,000	11,000	**181,400**				
Total Revenues	962,000	-	55,000	55,000	**907,000**	-	-	-	-
Expenditure									
Design/Permitting	80,000		55,000	55,000	**25,000**				
Hangar	400,000				**400,000**				
Ramp	50,000				**50,000**				
Taxilane	90,000				**90,000**				
Site Work	227,000				**227,000**				
Airfield Electrical	50,000				**50,000**				
Contingencies	65,000				**65,000**				
Total Expenditures	962,000	-	55,000	55,000	**907,000**	-	-	-	-

Operating Impact: There will be increased revenue from the construction of these hangars of approximately $40,000 annually. Maintenance cost for the facilities will be offset by rent increases.

Notes: FDOT JPA Number 418516 1 94 01, County Project Number 050531

Capital Improvement Project
Shell Bluff Improvements

Project Estimate: $186,400 **Project Number : 330552** **Program: Parks/Tourism**

Project Description:

Shell Bluff Park is adjacent to Crescent Lake on the western boundary of the County. The property was purchased in 2005 from the Millican Family Trust with Environmentally Sensitive Lands funds. It is a 60 acre parcel that includes a boat ramp, huge live oaks, cedars and cypress trees in a park-like setting. Located around a pond, the park is connected by a canal to Crescent Lake. This project adds two picnic pavilions, eight picnic tables, playground equipment, an exercise trail, restrooms, handicapped parking and onsite restrooms.

Notes:

- The project is funded through a Florida Recreation and Development Assistance Program grant of $186,400. The grant does not requires no local match.
- The property was highly sought after by the Land Acquisition Committee and establishes public access for county residents to Crescent Lake.

Shell Bluff Park Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
FRDAP	186,400	925	181,000		**185,475**				
Total Revenues	186,400	925	181,000	-	**185,475**	-	-	-	-
Expenditure									
General Services Staff Time	29,500	925	25,500		**28,575**				
Parking Lot	4,400		3,000		**4,400**				
Trails/walkways	1,000		1,000		**1,000**				
Restroom	95,500		95,500		**95,500**				
Dock	12,000		12,000		**12,000**				
Pavilions	29,000		29,000		**29,000**				
Playground	15,000		15,000		**15,000**				
Total Expenditures	186,400	925	181,000	-	**185,475**	-	-	-	-

Operating Impact:

Notes: Project costs were carried over from fiscal year 2007-2008. Project numbers 330552, 330150, 330143, 330140, 330290, 330160.

Capital Improvement Project
Bull Creek Improvements

Project Estimate: $135,000 **Project Number : 875153** **Program: Parks/Tourism**

Project Description:

This project is one of several improvements underway at Bull Creek to bring the park up to county standards for public use. The County has been awarded a $92,500 grant from the Florida Boating Improvement Program to repair the boat ramp and bathhouses at the new county park. The scope of work will include repairs to the boat ramp and modifications to correct a 6-inch dropoff on a portion of the ramp. The current bathhouses will be replaced with facilities that are built according to today's safety standards.

Notes:

- The plan for Bull Creek Park is to create a self -sustaining park that provides income for park operation from camping fees and leases.
- The park consists of 23 acres of Cypress and hardwood wetlands in addition to the 6 acres of camping area, restaurant facilities, docks and boat ramp.
- Dead Lake and connecting Haw Creek and Crescent Lake are well known for speckled perch and bass fishing.

Bull Creek Park Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Florida Boating Improvement Program	92,500				**92,500**				
General Fund	42,500				**42,500**				
Total Revenues	135,000	-	-	-	**135,000**	-	-	-	-
Expenditure									
General Services Staff Time	32,520				**32,520**				
Permitting	6,550				**6,550**				
Boat Ramps	27,015				**27,015**				
Docks	1,250				**1,250**				
Restrooms	54,690				**54,690**				
Contingency	12,975				**12,975**				
Total Expenditures	135,000	-	-	-	**135,000**	-	-	-	-

Operating Impact: There will be a lessened operating impact upon the completion of this project because the dilapidated restrooms will be replaced with a new facility requiring less ongoing maintenance and that will be more energy efficient. In addition, the repair to the boat ramp will eliminate some county disability exposure and provide a more functional ramp for recreational boaters. Project number 875153.

Notes: Grant application submitted; commencement of work will occur once grant is awarded.

Capital Improvement Project
Varn Park Improvements

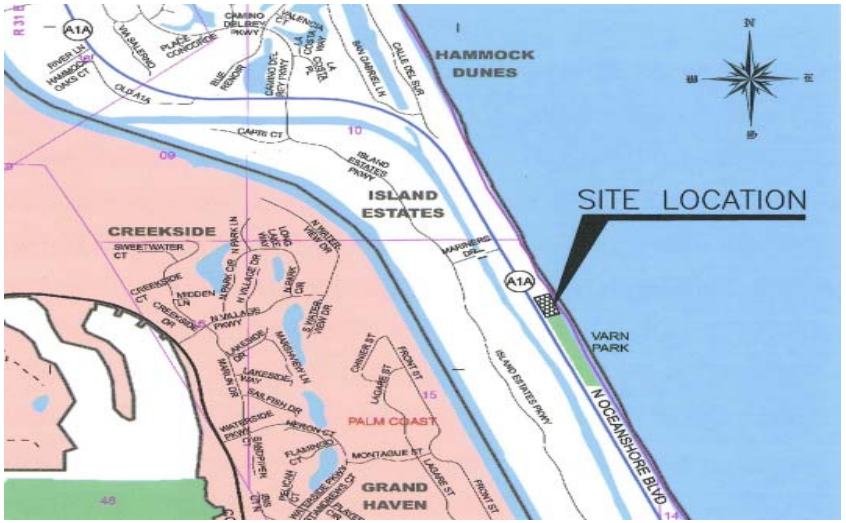
Project Estimate: $ 170,000 **Project Number : 350550** **Program: Parks/Tourism**

Project Description:

Varn Park is a very popular beach front park on S.R. A1A just north of Painters Hill. It offers beach access, parking and restroom facilities. This project will expand the available parking to the north of the existing park and add a second dune walkover to the park. It will increase the capacity of the park for county residents who want to enjoy a day at the beach. The additional parking at Varn Park will reduce the impact to beach areas to the south of the park and help eliminate roadside parking. The second dune walkover will reduce the impact of pedestrian damage to the dunes.

Notes:

- Varn Park is one of four beachfront parks donated to Flagler County as part of an 1985 Development Agreement with ITT Community Development Corporation for Hammock Dunes.
- The additional 4.106 acres that is being developed was also part of the Development Agreement. A proposal to relocate S.R.A1A was dropped by the developer and the additional 4.106 acres on the dunes was part of the settlement with the county.
- When complete, the park will consist of 10.38 acres.



Varn Parking Lot Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Park Impact Fees	170,000	9,899	150,000	1,375	**158,726**				
Total Revenues	170,000	9,899	150,000	1,375	**158,726**	-	-	-	-
Expenditure									
Engineering Staff Time	10,500	494			**10,006**				
Surveying	9,500	9,405			**95**				
Construction Costs	60,000		60,000	1,375	**58,625**				
Contingencies	90,000		90,000		**90,000**				
Total Expenditures	170,000	9,899	150,000	1,375	**158,726**	-	-	-	-

Operating Impact:

Notes: Park Impact Fee Zone 1 district funding, project number 350550. Project carried over from 2008.

Capital Improvement Project
Matanzas Woods Parkway Interchange

Project Estimate: **Project Numbers : 490196/ 010816** **Program: Roads**
$304,800 Interchange Report Justification / $195,500 overpass mitigation

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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 interchange study report and the planning, design and engineering report (PD&E) of the interchange is scheduled to be completed in February of 2010.
The requirement for 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 transportation impact fees.
- Flagler County opened the overpass to traffic in December of 2006. DOT 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.

Matanzas Woods Parkway Interchange IJR Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Florida Dept of Transportation	279,800			20,000	259,800				
Transportation Impact Fees	25,000			10,000	**15,000**				
Total Revenues	304,800	-	-	30,000	**274,800**				-
Expenditure									
Engineering Staff Time	25,000			10,000	**15,000**				
Consultant Contractual Costs	279,800			20,000	**259,800**				
Total Expenditures	304,800	-	-	30,000	**274,800**	-	-	-	-

Operating Impact: No new operational costs are anticipated from this project.

Notes: Project number 490196. All additional funding shall be carried over to the next project phase with additional FDOT monies. This Interchange Justification Report phase will be followed by a Preliminary Design & Environment (PD&E). The study phase is expected to cost between $500,000 & $1,000,000. The PD&E phase will be followed by a design phase and then a construction phase.

Capital Improvement Project
Canal Avenue Paving

Project Estimate: $108,625 **Project Number :432068** **Program: Roads**

Project Description:

Canal Avenue and the 305/302 intersection is a heavily used intersection for residents living in the Daytona North Subdivision. Nearly every resident who lives in Daytona North and surrounding areas of St.Johns Park and west Flagler County, travels this intersection. It is the shortest route to Bunnell and Palm Coast from that area of the county. The project provides funding to repair and overlay the intersection and if enough funds remain, to pave a half mile of Canal Avenue to the west of the intersection. Canal Avenue is not part of the Daytona North Service District.

Notes:

- Project will be delayed until the summer of 2009 in order to evaluate the availability of the Constitutional Gas Tax revenue before proceeding with this project.
- Storm water permit exception will be sought from St.Johns River Water Management District. If the exception is not granted, an additional $15,000 will be needed for the project or the scope of work will be modified.
- Project will reduce maintenance costs on the intersection in the short term but a complete repaving of the intersection will be needed in the future.

Canal Avenue Paving Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Constitutional Gas Tax	108,625				**108,625**				
Total Revenues	108,625	-	-	-	**108,625**	-	-	-	-
Expenditure									
Public Works Staff Time	24,000				**24,000**				
Paving Materials	84,625				**84,625**				
Total Expenditures	108,625	-	-	-	**108,625**	-	-	-	-

Operating Impact: This project will result in reduced maintenance costs in the short term. In the long term, the pavement will require repaving.

Notes: This project will be delayed until the summer of 2009 to re-evaluate the potential availability of the Constitutional Gas Tax revenue prior to proceeding. Stormwater permit exception will be sought from the St. John's River Water Management District for the project. Should it not be granted an additional $15,000 will be needed or the scope of the project will be reduced as necessary. Project #432068.

Capital Improvement Project
Roberts Road Extension

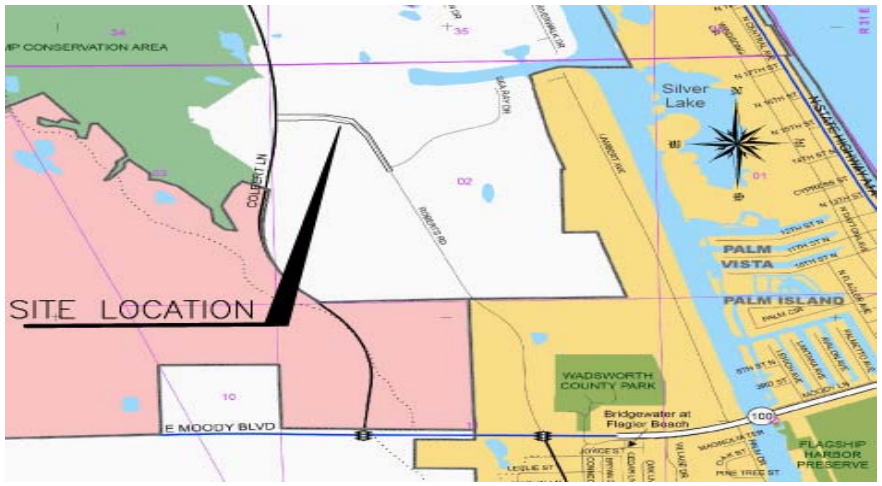
Project Estimate: $2,079,124 **Project Number : 310151** **Program: Roads**

Project Description:

This project provides for the connection of Roberts Road to Colbert Lane and has several sources of funding, including two state grants for $1,542,311.00 and $236,813.00. In addition, the County is applying $300,000 in County Economic Development Incentive Program funds previously approved by the County Commission for the project. The project funds are contingent upon local vendor, Sea Ray Boats, retaining 644 jobs for 24 months after the completion of the project. Another $300,000 in funding is anticipated from the developer, Landmar, as a part of their contribution to the roadway. The roadway will ease traffic congestion at the Sea Ray Plant and provide a second access to commercial, industrial and residential development planned for the area.

Notes:

- Roberts Road was originally constructed by the Lehigh Portland Cement Plant when it operated a large plant east of S.R. 100.
- In 2004 the roadway was realigned with John Anderson Highway in Flagler Beach with a stoplight added at the S.R.100 intersection.
- The area served by Roberts Road was developed as an industrial park by ITT Community Development Corporation but recent development projects have been residential in nature



Roberts Road Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Office of Tourism, Trade, and Economic Development	236,813		236,813		**236,813**				
State of Florida Economic Development Transportation Fund	1,542,311		1,542,311	567,329	**974,982**				
Economic Development Fund	300,000	28,016	300,000		**271,984**				
Total Revenues	2,079,124	28,016	2,079,124	567,329	**1,483,779**	-	-	-	-
Expenditure									
Public Works Activities	1,454,000	2,135	1,454,000	380,643	**1,073,357**				
Utilities Contract	231,941		231,941	31,941	**200,000**				
EOR & As-built Cert. Svcs.	45,000		45,000		**45,000**				
Engineering Staff Time	82,800	25,881	82,800	35,000	**47,800**				
Gopher Tortoise Relocation	19,745		19,745	19,745					
Contingency	245,638		245,638	100,000	**117,622**				
Total Expenditures	2,079,124	28,016	2,079,124	567,329	**1,483,779**	-	-	-	-

Operating Impact: There will be no new operational impacts with regard to utilities because of the existing Interlocal Agreement with the City of Palm Coast to convey them upon completion. Roberts Road lies within both the City of Palm Coast and City of Flagler Beach.

Notes: County project number for tortoise relocation is 310151 and the construction phase of Roberts Road is 535600.

Capital Improvement Project
Beverly Beach Utility
Improvement Project

Project Estimate: $6,504,000 **Project Numbers : 647361/ 635006** **Program:** Utilities

Project Description:

The project consists of replacing the wastewater treatment plant in Beverly Beach, adding a 300,000 water storage tank and replacing some potable water lines, sanitary sewer lines and installing some 32 fire hydrants throughout the service area. Bids on the project came in significantly higher than the estimated project cost in late 2007. The scope of the project is being redrafted and will be sent out for bid. Funding for the project comes from a USDA grant/loan totaling $5.2 million.

- Flagler County paid $1.3 million to purchase the system in 2004. The County's general fund will be repaid for the purchase and other expenses from the loan/grant.
- The County purchased the system from a private utility company when the system began to fail both financially and physically.
- Flagler County has made numerous improvements to the operation of the plant while working on a proposal to replace the aging facility.

Beverly Beach Wastewater Treatment Plant Replacement Project
Capital Project Costs

	Total Project Costs	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011
Funding Source									
Florida Department of Environmental Protection	750,000						**750,000**		
St John's River Water Management District Grants	N/A*				320,000				
USDA Loan	3,254,000	1,191,257	225,840	77,310	3,580,063	18,000	**1,741,593**		
USDA Grant	1,854,000				1,854,000		**497,444**	1,356,556	
Utility Impact Fees	100,000							100,000	
Total Revenues	5,958,000	1,191,257	225,840	77,310	5,754,063	18,000	**2,989,037**	1,456,556	-
Expenditure									
Design/Engineering	500,000	79,884	213,113	15,118	296,063	18,000	**100,000**	73,887	
Sewer Plant & System Upgrades	2,300,000	107,375	12,727	62,192	2,300,000		**1,511,152**	606,554	
Water Storage & System Upgrades	1,750,000				1,750,000		**1,000,000**	750,000	
Utility Acquisition Costs	1,004,000	1,003,999			1,004,000				
Reimburse General Fund	301,000				301,000		**301,000**		
Contingencies	103,000				103,000		**76,885**	26,115	
Total Expenditures	5,958,000	1,191,257	225,840	77,310	5,754,063	18,000	**2,989,037**	1,456,556	-

Operating Impact: This is no measurable negative impact; any impacts felt would be positive impacts related to fewer breakages and fewer emergency system repairs.

Notes: County project number 635006

- ***** At this time the project has not been put out to bid. The detail and totals for FY 09 and FY 10 are estimates derived from past bids the county has rejected. The actual cost of this project will not be known until new bids are obtained.
- ***** The St. John's River Water Management District Grant was included in the FY 08 budget, but it was later determined that a component of the project had to be removed due to cost.
- ***** Other projects are included on project system upgrades.

Capital Improvement Project
River To Sea Preserve
Caretakers House

Project Estimate: $150,000 **Project Number : 325040** **Program: Parks/Tourism**

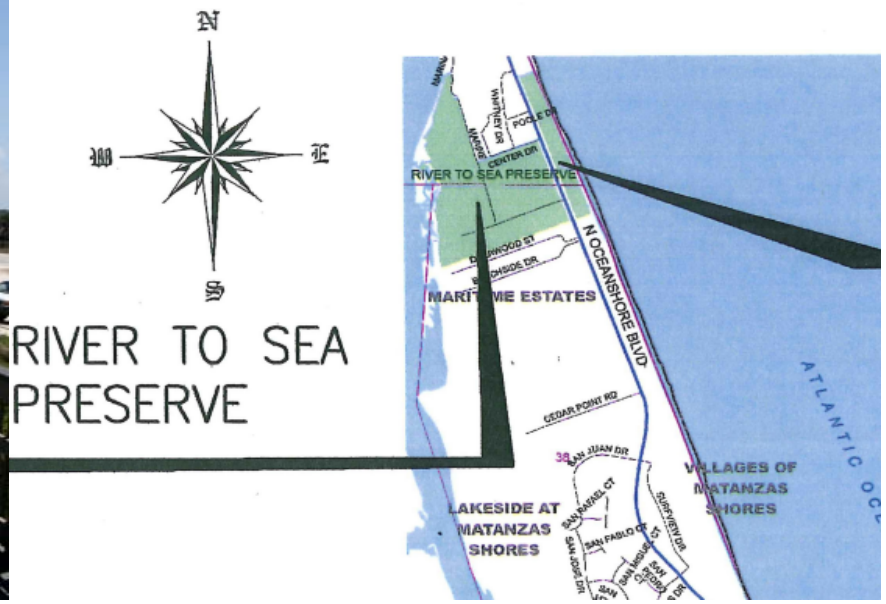
Project Description:

This project is being done at the request of the Town of Marineland. Flagler County and Marineland share the management of the River To Sea Preserve. Like Princess Place, Bings and Haw Creek Preserve, a residential caretaker is housed on the premises.

The housing provided for the caretaker at the River To Sea Preserve is in dilapidated condition. The Town of Marineland has offered to pay for its replacement, a total of $150,000 from its Community Redevelopment Agency funds. The county would pay for the construction and be reimbursed by the town.

Notes:

- Caretakers agreements generally involve mowing, trash pickup, and patrolling in exchange for occupying a county owned home for a minimal rent.
- Caretakers are often county employees or law enforcement personnel.
- The caretaker's residence is often the first point of contact for someone inquiring about the preserve.



River to Sea Caretaker's Residence Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY06	Actual FY07	Budget FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
City of Marineland	150,000				**100,000**	50,000			
General Fund - Transfer					**50,000**				
Total Revenues	150,000	-	-	-	**150,000**	50,000	-	-	-
Expenditure									
General Services Staff Time	22,000				**22,000**				
Site Work	2,100				**2,100**				
Design/Permits/Fees	13,950				**13,950**				
Utilities	1,950				**1,950**				
Construction	87,000				**87,000**				
Contingencies	23,000				**23,000**				
Repayment to General Fund						50,000			
Total Expenditures	150,000	-	-	-	**150,000**	50,000	-	-	-

Operating Impact: There is currently a caretaker residence on the site. This new caretaker residence will be approximately the same size, but would require less maintenance and fewer utilities due to more energy efficient appliances.

Notes: This project will be contingent upon an interlocal agreement between Flagler County and the Town of Marineland. The additional money will be loaned from the general fund and paid back the following year by the Town of Marineland.

Capital Improvement Project
Palm Coast Expansion
County 800MHz System

Project Estimate: $219,190 **Project Number : 923007** **Program: Emergency Services**

Project Description:

In 2005 the Flagler County Commission approved the construction of a seven-channel, MA-Com, 800 MHz, county-wide radio system. Currently, Flagler County, Flagler Beach, Bunnell, the Sheriff's Office, the State Attorney and several mutual aid state agencies utilize the county's 800MHz radio system. When the system was constructed, the City of Palm Coast declined to participate and constructed a single site radio system for the city that had the ability to use the county's system in an emergency.

Palm Coast needs to expand its system because of larger coverage areas, additional radios and capacity. After meeting with city staff and a reviewing their current system, county staff is confident they can use their equipment with the city's equipment to expand the county-wide system in order to accommodate the City of Palm Coast's needs.

Before approval of this cooperative project, both the County and the City of Palm Coast will need to approve an Interlocal Agreement to cover the operations, finance and management of future county expansions. This expansion project provides a means to provide the city a low cost method of expanding their radio coverage and assists the county with increasing its radio capacity.

Notes:

- It will take 4 to 6 weeks to prepare an interlocal agreement for both entities to sign
- Removal and installation of Palm Coast equipment on Flagler sites will take 3 to 4 weeks
- Programming all user radios in the system with new frequencies will take 2 weeks.

800 MHZ Radio Communication Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
City of Palm Coast	219,190			1,750	**217,440**				
Total Revenues	219,190	-	-	1,750	**217,440**	-	-	-	-
Expenditure									
Research Services	1,750			1,750					
800 MHZ channel	178,440				**178,440**				
Program of Terminals	39,000				**39,000**				
Total Expenditures	219,190	-	-	1,750	**217,440**	-	-	-	-

Operating Impact:

Notes: Research includes the study of City of Palm Coast frequencies to determine use and proximity/licensing restrictions, which will determine if frequencies can be incorporated into the Flagler County 800MHZ system. The additional channel will allow for the addition of 5 stations from Palm Coast to Flagler County's system.

Capital Improvement Project
Scenic Byway

Project Estimate: $1,109,710 **Project Number : various** **Program: Parks/Tourism**

Project Description:

This project is the initial step towards branding or identifying the National Scenic Byway in Flagler County. Heretofore just a small sign on the side of A1A, this project adds formal "gateways" to identify sections of the byway, park improvements, cross walks, walkways and interpretive information for visitors to tie together the National Scenic Byway experience. Improvements will be made all along A1A in Flagler County at the River To Sea Preserve, Bings Landing, Mala Compra Oceanfront Park and at Silver Lake Park in Flagler Beach in addition to the roadway itself. The total project estimate includes phases one and two of this ongoing project.

Notes:

- The National Scenic Byway primarily attracts eco-tourists to the area based on the program's emphasis on natural beauty, access to undeveloped beaches and focus on historically significant sites.
- Tourism is the largest industry in Florida accounting for 20 percent of the State's economy
- 82.4 million travelers came to Florida in 2007 and spent $65 billion in taxable sales
- The 3 percent Tourist Development Tax in Flagler County took in $889,000 in 2007

Scenic Byways Construction Improvement Project
Capital Project Costs

	Total Project Costs	Actual FY06	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012
Funding Source									
Florida Department of Transportation (Flagler County)	672,801			887,749	439,059	**233,742**			
Florida Department of Transportation (Flagler Beach)	214,934				33,190	**181,744**			
City of Flagler Beach	53,744			53,744	10,860	**42,884**			
Developer Contribution	149,857			168,231		**149,857**			
Parks Recreation Impact Fees	18,374					**18,374**			
Total Revenues	1,109,710	-	-	1,109,724	483,109	**626,601**	-	-	-
Expenditure									
Engineering Staff Time	85,280			65,280	51,140	**34,140**			
Engineering Staff Time FB	9,720			9,720	8,860	**860**			
Bings Landing Addition PHI	39,638		28	46,815	39,638				
Bings Landing Addition PHII	101,200			94,023	41,200	**60,000**			
Northern Gateway PHI	217,125			217,125	217,125				
River to Sea Preserve	154,600			154,600	54,600	**100,000**			
Northern Gateway PHII	100,000			100,000		**100,000**			
Transitional Gateway	30,908			36,548	30,908				
Southern Gateway	28,188			28,488	28,188				
Silver Lake Park	11,450			11,450	11,450				
Malacompra	149,857			163,931		**149,857**			
City of Flagler Beach Future Prj.	181,744			181,744		**181,744**			
Total Expenditures	1,109,710	-	28	1,109,724	483,109	**626,601**	-	-	-

Operating Impact:

Notes: Part of the FDOT work program item number 413409-2-58-01, 413410-2-58-01, 413410-2-58-02.
Project numbers include: 730976, 730977, 730978, 730979, 730982, 730983.

Capital Improvement Project
Sheriff's Jail Expansion

Project Estimate: $894,052 **Project Number: 645630** **Program: Sherrif**

Project Description:

To provide a concretable structure as a temporary solution to the overcrowding issues with the current inmate facility.

Notes:

- N/A

Sheriff's Jail Expansion
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
General Fund	872,580	59,594	812,986	763,826	**49,160**				
Sheriff's Office	11,472			11,472					
Contribution-Royal Concrete	5,000			5,000					
Contribution-DJ Designs	5,000			5,000					
Total Revenues	894,052	59,594	812,986	785,298	**49,160**	-	-	-	-
Expenditure									
Design	59,594	59,594							
Concretable Units	834,458		834,458	785,298	**49,160**				
Total Expenditures	894,052	59,594	834,458	785,298	**49,160**	-	-	-	-

Operating Impact:

Notes: To provide a concretable structure as a temporary solution to the overcrowding issues with the current inmate facility. Project # 645630.

Capital Improvement Project
Civic Arena Flagler County
Recreation Area

Project Estimate: $153,456 **Project Number : 320065** **Program: Parks**

Project Description:
Nearly an acre in size Flagler County's Civic Arena was opened to the public in August of 2008. The project in the five year plan, is finishing touches on the arena that include improvements to the concession stand equipment and a house sound system for the arena. The arena seats approximately 1,700 and is on a 31 acre site with that provides storm water drainage and room for future parking.

Notes:

- Project includes an elevator for ADA accessible control and press box
- Concessions stand, bathrooms and covered seating are included
- Plans are for final additions to the project

Civic Arena Flagler County
Capital Project Costs

	Total Project Costs	Actual FY03	Actual FY04	Actual FY05	Actual FY06	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010
Funding Source										
Tourist Development	401,000				77,423		323,577	170,121	**153,456**	
Sales Tax	133,509	38,872	94,637						**-**	
Bond Proceeds & Interest Income	2,490,956			137,519	96,161	145,237	2,112,039	2,112,039		
Total Revenues	3,025,465	38,872	94,637	137,519	173,584	145,237	2,435,616	2,282,160	**153,456**	-
Expenditure										
Staff Time	676,256	38,872	3,440	14,707	10,307	78,023	530,907	530,907		
Covered Arena	2,349,209		91,197	122,812	163,277	67,214	1,904,709	1,751,253	**153,456**	
Total Expenditures	3,025,465	38,872	94,637	137,519	173,584	145,237	2,435,616	2,282,160	**153,456**	-

Operating Impact:

Notes: Project # 320065

Capital Improvement Project
Relocation of Future Farmers of America to FCRA

Project Estimate: $100,000 **Project Number: 320460** **Program:**

Project Description:

This project is part of a trade with the Flagler County School Board. Flagler County worked with the School Board to be able to lease approximately 100 acres from the state for 99 years. The arrangement allows the county to expand the ballfields adjacent to the Flagler County Fairgrounds on County Road 13. The County's portion of the agreement is this project. It entails rebuilding Future Farmers of America farm structures on a piece of property owned by the county, north of the intersection of Sawgrass Road and County Road 13.

Relocation Future Farmers of America to FCRA
Capital Project Costs

	Total Project Costs	Actual FY06	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source										
General Fund	100,000	6,186	17,640	76,174	20,715	**55,459**				
Total Revenues	100,000	6,186	17,640	76,174	20,715	**55,459**	-	-	-	-
Expenditure										
Relocation	100,000	6,186	17,640	76,174	20,715	**55,459**				
Total Expenditures	100,000	6,186	17,640	76,174	20,715	**55,459**	-	-	-	-

Operating Impact:

Notes: Project # 320460

Capital Improvement Project
Design and Construction of an Aircraft Rescue and Fire Fighting Station

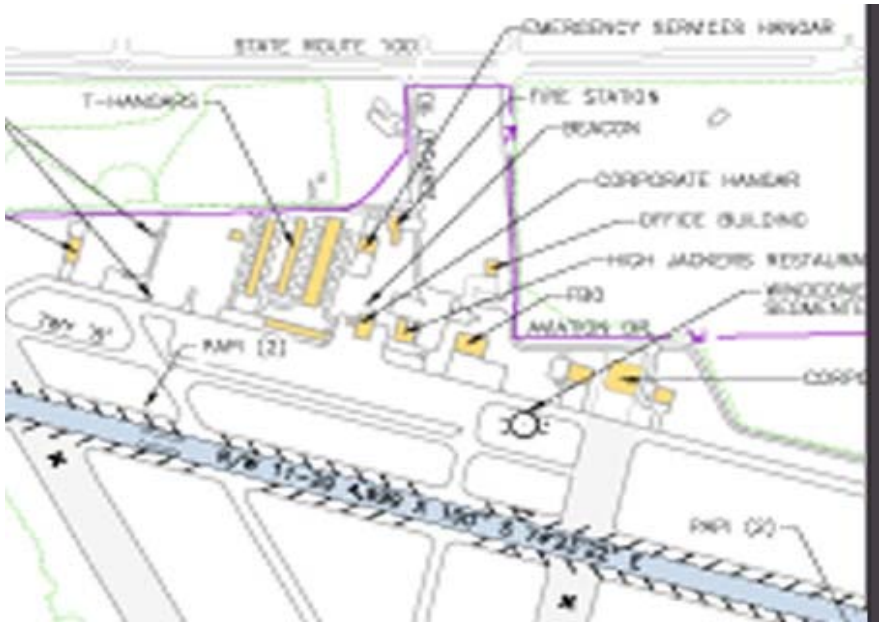
Project Estimate: $1,500,000 **Project Number : none** **Program: Airport**

Project Description:

Design and construct an aircraft rescue and fire fighting station. With the increase of corporate operations at the airport the addition of an aircraft rescue and fire fighting station (ARFF) is justified. Larger aircraft operated by corporations require such facilities for insurance purposes.

Notes:

- FDOT would fund 80 percent of this project or $1,200,000. TheAirport Enterprise fund would be required to fund $300,000 or the remaining 20 percent.
- Design and construction of this facility is planned to be near the end of this five year period in 2013



Aircraft Rescue & Fire Fighting Station Design & Construction
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
FDOT	1,200,000								
Airport Enterprise Fund	300,000								
Total Revenues	1,500,000	-	-	-	**-**	-	-	-	1,500,000
Expenditure									
Total Expenditures	-	-	-	-	**-**	-	-	-	-

Operating Impact:

Design and construct an aircraft rescue and fire fighting station.

Capital Improvement Project
Design of Airport Apron Expansion

Project Estimate: $260,000 **Project Number : none** **Program: Airport**

Project Description:

This project's schedule depends on the construction of the new hangars. It is an apron for access into the T hangars proposed to be built at the airport

Notes:

- This project is proposed for construction in 2013.
- The cost of the design is estimated to be $260,000 with the FAA paying 95 percent or $247,000, FDOT contributing 2.5 percent at $6,500 and the Airport Enterprise Fund paying 2.5 percent at $6,500.

Capital Improvement Project
Design of Airport Apron Expansion

Project Estimate: $260,000 **Project Number : none** **Program: Airport**

Project Description:

This project's schedule depends on the construction of the new hangars. It is an apron for access into the T hangars proposed to be built at the airport

Notes:

- This project is proposed for construction in 2013.
- The cost of the design is estimated to be $260,000 with the FAA paying 95 percent or $247,000, FDOT contributing 2.5 percent at $6,500 and the Airport Enterprise Fund paying 2.5 percent at $6,500.

Design of Airport Apron Expansion
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Federal Aviation Administration	247,000								
FDOT	6,500								
Airport Enterprise Fund	6,500								
Total Revenues	253,500	-	-	-	**-**	-	-	-	260,000
Expenditure									
Design	260,000								
Construction									
Total Expenditures	260,000	-	-	-	**-**	-	-	-	260,000

Operating Impact:

Design of Airport Apron Expansion
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Federal Aviation Administration	247,000								
FDOT	6,500								
Airport Enterprise Fund	6,500								
Total Revenues	253,500	-	-	-	**-**	-	-	-	260,000
Expenditure									
Design	260,000								
Construction									
Total Expenditures	260,000	-	-	-	**-**	-	-	-	260,000

Operating Impact:

Capital Improvement Project
Relocate Airport Fuel Farm

Project Estimate: $500,000 **Project Number : none** **Program: Airport**

Project Description:

With the addition of corporate tenants and an increase in transient operations, the airport's existing fuel farm is undersized. The existing location of the fuel farm and adjacent self-serve facility occupy prime airside property. The project would relocate the fuel facility to better serve customers buying fuel and the overall operation of the airport.

Notes:

- Total cost of the project is an estimated $500,000 with FDOT paying $400,000 and the Airport Enterprise Fund paying $100,000.
- The 2006 Airport Layout Plan shows a relocation of the fuel farm in the first five years

Relocate Airport Fuel Farm
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
FDOT	400,000								
Airport Enterprise Fund	100,000								
Total Revenues	500,000	-	-	-	**-**	-	-	-	500,000
Expenditure									
Total Expenditures	-	-	-	-	**-**	-	-	-	-
Operating Impact:									

Capital Improvement Project
Airport Terminal Design and Construction

Project Estimate: $1,500,000 **Project Number : none** **Program: Airport**

Project Description:

Design and construct a new 12,500 square foot terminal building with aircraft apron and auto parking facilities on the north side of the airfield to serve general aviation and corporate pilots.

Notes:

- FDOT to pay 75 percent of the design phase $272,000 of $340,000 and the airport enterprise fund is to pay $68,000 of that amount.
- Design should begin in the Spring of 2009 once the Airport Environmental Assessment is complete.
- Construction phase is a 50 percent split with FDOT paying $581,000 and Airport Enterprise Fund paying $581,000. Total cost of the project (design and construction) $1.5 million

Airport Terminal Design
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
FDOT	272,000								
Airport Enterprise Fund	68,000								
Total Revenues	340,000	-	-	-	**-**	-	-	-	-
Expenditure									
Design					**340,000**				
Total Expenditures	-	-	-	-	**340,000**	-	-	-	-
Operating Impact:									

Airport Terminal Construction
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
FDOT	581,000								
Airport Enterprise Fund	581,000								
Total Revenues	1,162,000	-	-	-	**-**	-	-	-	-
Expenditure									
Construction						1,500,000			
Total Expenditures	-	-	-	-	**-**	1,500,000	-	-	-

Operating Impact:

Capital Improvement Project
Land Acquisition For Development

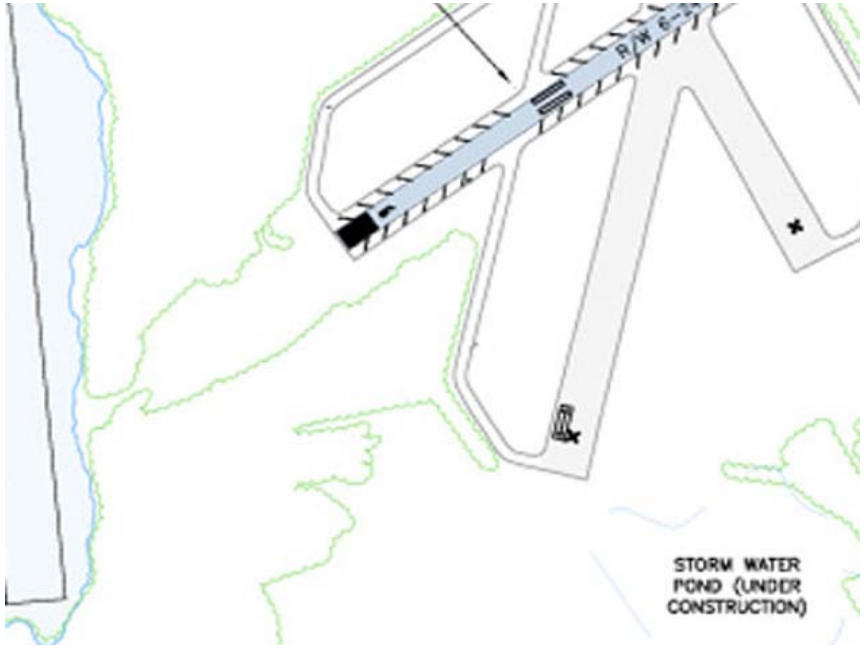
Project Estimate: $500,000 **Project Number : none** **Program: Airport**

Project Description:

Acquire approximately 15.4 acres of land and 54.5 of easement for the extension of Runway 11/29, with full length taxiway. The proposed land acquisition would include Tracts A through F as indicated on the Airport Layout Plan (ALP), No. 11. The runway would be extended 500 feet to the West and 1,500 feet to East, which would bring the total length of Runway 11/29 to 7,000 feet.

Notes:

- The land and easements would provide the necessary space for approach to the actual runway.
- The acquisition would allow a larger class of airplanes land at the airport



Airport Land Acquisition
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
FDOT	375,000								
Airport Enterprise Fund	125,000								
Total Revenues	500,000	-	-	-	**-**	-	-	-	-
Expenditure						500,000			
Total Expenditures	-	-	-	-	**-**	-	-	-	-
Operating Impact:									

Capital Improvement Project
Flagler County Airport Perimeter
Road Project

Project Estimate: $100,000 **Project Number : none** **Program: Airport**

Project Description:

This project would provide direct access to the northeast corner of the Flagler County Airport from S.R. 100. It would be the primary access for the CAPT program facilities and other future tenants in the area of the airport designated as Airpark Phase A, which is the area east of the Ginn Hangar and north of the taxiway. The roadway would benefit airfield related businesses in that area of the airport and serve as an additional access and exit from the airfield. The project will be pursued when a new tenant for Airpark Phase A is identified.

Notes:

- Project includes design and construction of the roadway
- FDOT would provide funding for 50 percent of the project
- Total cost estimate $100,000

Flagler County Airport Perimeter Road
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
FDOT	50,000								
Airport Enterprise Fund	50,000								
Total Revenues	100,000	-	-	-	**-**	-	-	-	-
Expenditure									
Construction						100,000			
Total Expenditures	-	-	-	-	**-**	100,000	-	-	-
Operating Impact:									

Capital Improvement Project
T-Hangars at Flagler County Airport

Project Estimate: $500,000 **Project Number : none** **Program: Airport**

Paroject Description:

Despite some 35 hangars already at the Flagler County Airport, the county still has a waiting list for hangar rental. This project is the design and construction of 20 additional T hangars for rent to members of the aviation public.

Notes:

- The total cost of the project is estimated at $500,000 with FAA paying for $400,000 and the Airport Enterprise Fund paying for $100,000.
- Design and permitting will cost an estimated $80,000 and construction $420,000.
- The project site is currently occupied by an airplane storage yard.

T-Hangars at Flagler County Airport
Capital Project Costs

	Total Project Costs	Actual FY07	Budget FY08	Estimated FY08	**Budget FY09**	FY 2010	FY 2011	FY 2012	FY 2013
Funding Source									
Federal Aviation Administration	400,000								
Airport Enterprise Fund	100,000								
Total Revenues	500,000	-	-	-	**-**	-	-	-	-
Expenditure									
Design & Permitting	80,000					80,000			
Construction	420,000					420,000			
Total Expenditures	500,000	-	-	-	**-**	500,000	-	-	-

Operating Impact:

Notes:

COUNTY COMMISSION

FLAGLER COUNTY, FLORIDA

APPROVED BUDGET FY 2008-2009

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

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.

CAPITAL EQUIPMENT PURCHASES HISTORICAL SUMMARY

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
General Fund								
Minor Capital Equipment Plan	141,755	288,505	0	166,900	370,623	104,915	182,000	147,060
Major Capital Equipment Plan	1,498,415	76,500	0	578,600	403,000	0	423,500	681,000
	1,640,170	**365,005**	**0**	**745,500**	**773,623**	**104,915**	**605,500**	**828,060**
Non-General Fund								
Minor Capital Equipment Plan	260,872	29,120	24,000	103,500	226,296	111,648	45,595	17,000
Major Capital Equipment Plan	469,596	54,028	0	192,844	162,000	922,235	432,354	166,000
	730,468	**83,148**	**24,000**	**296,344**	**388,296**	**1,033,883**	**477,949**	**183,000**
TOTALS	**2,370,638**	**448,153**	**24,000**	**1,041,844**	**1,161,919**	**1,138,798**	**1,083,449**	**1,011,060**

CAPITAL EQUIPMENT PURCHASES FY 2008-2009
MINOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
General Fund								
Facilities	746	1995	GENERAL MOTORS	CHEVY CAPRICE	189,847	14	15,200	Replace with Cargo Van Type A
Facilities	779	1996	FORD MOTOR COMPANY	FORD CROWN VIC	134,206	13	15,200	Replace with Cargo Van Type A
Facilities	782	2003	SCAG	SCAG MOWER	0	6	16,000	Replace with 61in SCAG Turf Tiger
Fire Rescue	608	2000	JOHN DEERE	GATOR 6X6	616	10	12,000	Replace with small ATV 4x4
Parks & Recreation	227	1988	CHRYSLER CORPORATION	JEEP WRANGLER	106,721	20	16,500	Replace with small pickup 4x4
Parks & Recreation	268	1992	TORO	TORO MOWER	0	17	16,000	Replace with 61in SCAG Turf Tiger
Parks & Recreation	276	1993	FORD MOTOR COMPANY	6440 TRACTOR	596	16	26,000	Replace with CAT Challenger MT275B
Parks & Recreation	306	1996	BOBCAT	BOBCAT WALK BEHIND	0	13	6,500	Replace with 48in SCAG Tiger Cub
Parks & Recreation	680	2001	FORD MOTOR COMPANY	Ford E350 1 TON VAN	157,296	8	25,000	Replace inmate workcrew van
Parks & Recreation	723	2001	SCAG	WALK BEHIND SKAG MOWER	0	8	6,500	Replace with 48in SCAG Tiger Cub
Parks & Recreation	733	2001	JOHN DEERE	JOHN DEER GATOR 4X4	0	8	12,000	Replace with small ATV 4x4
					Total General Fund		**166,900**	
Non General								
Public Works	291	1995	BUSH HOG	BUSH HOG 15' MOWER	0	10	16,000	Replace w/ comparable mower attachment
Public Works	405	2000	FORD MOTOR COMPANY	Ford F 150 1/2 Ton P/U	144,355	10	26,500	Replace with 3/4 ton 4x4 pickup
Public Works	406	2000	FORD MOTOR COMPANY	FORD E350 VAN	196,650	9	25,000	Replace inmate workcrew van
Public Works	637	2000	SCAG	WALK BEHIND MOWER	0	9	6,000	Replace with SCAG walk behind
Public Works	638	2000	SCAG	WALK BEHIND MOWER	0	9	6,000	Replace with SCAG walk behind
Public Works	701	2001	BUSHOG	TILLER	0	8	7,500	Replace with comparable tiller attachment
Airport	382	1999	GENERAL MOTORS	GMC SONOMA	126,621	10	16,500	Replace with compact pickup
					Total Non General Fund		**103,500**	
				TOTAL MINOR CAPITAL EQUIPMENT PLAN			**270,400**	

CAPITAL EQUIPMENT PURCHASES FY 2008-2009
MAJOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
General Fund								
Transportation	FCT-55	2000	CHRYSLER CORPORATION	DODGE VAN	251,820	9	63,600	Includes grant funding
Transportation	FCT-61	2002	FORD MOTOR COMPANY	FORD E 450 BUS	187,707	7	65,000	Includes grant funding
Fire Rescue	667	2001	FREIGHT LINER	RESCUE - SPARE	146,231	8	145,000	Will be surplused
Fire Rescue	960	2001	FREIGHTLINER AMBULANCE	RESCUE - SPARE	159,427	8	145,000	Will be surplused
Fleet	721	2001	FREIGHT LINER	FREIGHTLINER FL80 FUEL TR	137,345	8	160,000	Replace fuel truck
					Total General Fund		**578,600**	
Non General								
Public Works	204	1988	JOHN DEERE	670B MOTORGRADER	250	25	192,844	Replace with a used motorgrader
					Total Non General Fund		**192,844**	
				TOTAL MAJOR CAPITAL EQUIPMENT PURCHASES			**771,444**	

General Fund	**745,500**
Non General Fund	**279,844**
Enterprise Fund	**16,500**
TOTAL CAPITAL EQUIPMENT PURCHASES	**1,041,844**

CAPITAL EQUIPMENT PURCHASES FY 2009-2010
MINOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
General Fund								
Facilities	317	1997	GENERAL MOTORS	CHEVY S 10 SMALL P/U	109,828	13	17,500	
Facilities	327	1998	GENERAL MOTORS	CHEVY S10 SMALL P/U	88,522	12	17,500	
Facilities	416	2000	GENERAL MOTORS	GMC S 15 SMALL P/U	88,300	10	26,500	
Facilities	828	2004	BUSHOG	3710L 10' MOWER	0	5	7,000	
Facilities	830	2004	SCAG	SCAGG MOWER	705	6	8,500	
Facilities	845	2005	SCAG	SCAGG MOWER	0	5	8,500	
Facilities	909	1991	GENERAL MOTORS	CHEVY CAPRICE	115,639	19	27,000	
Facilities	567	2001	MTD	MTD MOWER	0	5	6,700	Replace with 48in SCAG Tiger Cub
Facilities	696	1997	HUSQVANA	HUSQUVANA MOWER	0	13	6,700	Replace with 48in SCAG Tiger Cub
Transportation	FCT-53	2000	CHRYSLER CORPORATION	DODGE 1 TON VAN	259,773	10	6,825	
Transportation	FCT-57	2000	CHRYSLER CORPORATION	DODGE 1 TON VAN	261,012	10	6,825	
Transportation	FCT-60	2002	FORD MOTOR COMPANY	FORD E 450 BUS	228,100	8	6,825	
Parks & Recreation	265	1992	AOK	TRAILER 7X 16	0	18	6,500	
Parks & Recreation	289	1995	AOK	AOK UTILITY TRAILER 14FT	0	15	3,200	
Parks & Recreation	293	1995	COUGAR	TRAILER 16FT	0	15	3,200	
Parks & Recreation	294	1995	FORD MOTOR COMPANY	FORD 3/4 TON P/U	167,624	15	25,000	
Parks & Recreation	295	1995	UNKNOWN	TRAILER 14FT	0	15	3,200	
Parks & Recreation	308	1997	JOHN DEERE	JOHN DEERE TRACTOR	899	13	32,648	
Parks & Recreation	320	1997	GRAVELY	GRAVELY MOWER	0	13	21,000	
Parks & Recreation	376	1999	BOBCAT	BOB CAT LOADER	1,294	11	27,000	
Parks & Recreation	604	2000	JOHN DEERE	GATOR 6X6	1,115	10	16,000	
Parks & Recreation	717	2001	MCLANE	MCLANE SELF PRO MOWER	0	9	1,200	
Parks & Recreation	720	2001	JOHN DEERE	JOHN DEERE MOWER	9,775	9	18,500	
Parks & Recreation	724	2000	SCAG	SCAG 40: WALK BEHIND	0	10	3,800	
Parks & Recreation	725	2000	SCAG	SCAGG MOWER	0	10	8,500	
Parks & Recreation	727	2001	SCAG	SKAG TURF TIGER	1,359	9	8,500	
Parks & Recreation	728	2000	JACOBSEN	JACOBSON FAIRWAY MOWER	surplus	10	41,000	
Parks & Recreation	293A	1987	COUGAR	COUGER UTILITY TRAILER	0	23	5,000	
					Total General Fund		**370,623**	

CAPITAL EQUIPMENT PURCHASES FY 2009-2010
MINOR CAPITAL EQUIPMENT PLAN (CONTINUED)

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
Non General								
Public Works	384	1999	CHRYSLER CORPORATION	DODGE 1500 1/2 TON P/U	134,152	11	26,500	
Public Works	413	2000	FORD MOTOR COMPANY	FORD F 250 3/4 TON CREW CAB	180,894	10	29,000	
Public Works	621	2000	NEW HOLLAND	TS100 TRACTOR	3,348	10	32,648	
Public Works	641	2000	NEW HOLLAND	TS110 TRACTOR	4,153	10	32,648	
Public Works	783	2003	SCAG	SCAGG MOWER	0	7	8,500	
Public Works	352	1989	FORD MOTOR COMPANY	FORD TRACTOR 3910	1,335	15	50,000	
Public Works	925	2000	UNKNOWN	INMATE CREW TRAILER	0	10	3,500	
Airport	731	2000	SCAG	MOWER TURF TIGER	0	10	12,000	
Landfill	628	2001	ALAMO	ALAMO 10' BATWING MOWER	44,457	10	15,000	
Utilities	318	1997	GENERAL MOTORS	CHEVY 1500 1/2 TON P/U	118,247	11	16,500	
					Total Non General Fund		**226,296**	
					TOTAL MINOR CAPITAL EQUIPMENT PLAN		**596,919**	

MAJOR CAPITAL EQUIPMENT PLAN

General Fund								
Fire Rescue	338	1987	FORD MOTOR COMPANY	TANKER 71 - ST JOHNS PARK	0	23	250,000	
Fire Rescue	761	2003	INTERNATIONAL AMBULANCE	RESCUE - SPARE	112,388	7	153,000	Will become a spare
					Total General Fund		**403,000**	
Non General								
Public Works	020	1990	PHELAN	LOWBOY TRAILER 40FT	0	20	75,000	
Public Works	379	1999	FORD MOTOR COMPANY	TRASH TRUCK	84,808	10	87,000	
					Total Non General Fund		**162,000**	
					TOTAL MAJOR CAPITAL EQUIPMENT PLAN		**565,000**	

General Fund	**773,623**
Non General Fund	**344,796**
Enterprise Fund	**43,500**
TOTAL CAPITAL EQUIPMENT PLAN	**1,161,919**

CAPITAL EQUIPMENT PURCHASES FY 2010-2011
MINOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
General Fund								
Facilities		2001	GENERAL MOTORS	Chevy 2500 3/4 Ton 4X4	109,181	10	23,595	
Facilities		2003	FORD MOTOR COMPANY	Ford F250 3/4 Ton P/U	81,440	8	30,000	
Parks & Recreation		2004	SCAG	SCAG TURF TIGER 52" DECK	0	7	17,000	
Parks & Recreation		2004	SCAG	SCAG MOWER	0	7	12,000	
Parks & Recreation		2004	SCAG	SCAG WALK BEHIND MOWER	0	10	4,000	
Parks & Recreation		2004	SCAG	SCAG WALK BEHIND MOWER	0	8	4,000	
Transportation		2003	FORD MOTOR COMPANY	Ford E 450 Bus	168,081	8	7,160	
Transportation		2003	FORD MOTOR COMPANY	Ford E 450 Bus	175,718	8	7,160	
					Total General Fund		**104,915**	
Non General								
Public Works		2001	NEW HOLLAND	TRACTOR	5,850	10	32,648	
Public Works		2001	BOBCAT	BOBCAT	1,664	10	28,500	
Public Works		2004	FORD MOTOR COMPANY	Ford F 250 3/4 Ton P/U	107,472	7	30,000	
Public Works		2004	DRAGGIN	DRAGGIN TRAILER	0	10	3,000	
Utilities		1999	GENERAL MOTORS	GMC S 15 Small P/U	85,859	11	17,500	
					Total Non General Fund		**111,648**	
				TOTAL MINOR CAPITAL EQUIPMENT PLAN			**216,563**	

MAJOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
Non General								
Public Works	396	1999	STERLING	STERLING TRACTOR	96,024	10	84,000	
Public Works	650	2001	JOHN DEERE	JD 650 DOZER	8,766	10	96,195	
Public Works	657	2001	STERLING	STERLING DUMP	77,417	10	85,994	
Public Works	658	2001	STERLING	STERLING DUMP	152,370	10	85,994	
Public Works	660	2001	STERLING	STERLING DUMP	136,491	10	85,994	

CAPITAL EQUIPMENT PURCHASES FY 2010-2011
MAJOR CAPITAL EQUIPMENT PLAN (CONTINUED)

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
Non General								
Public Works	661	2001	JOHN DEERE	JOHN DEERE MOTORGRADER	7,281	10	169,012	
Public Works	662	2001	JOHN DEERE	BACKHOE/LOADER JDEERE	1,735	10	80,200	
Public Works	663	2001	JOHN DEERE	JDEERE LOADER	4,001	10	159,846	
Public Works	671	2001	NEW HOLLAND	LONG ARM TRACTOR	4,067	10	75,000	
					TOTAL MAJOR CAPITAL EQUIPMENT PLAN		**922,235**	

General Fund	**104,915**
Non General Fund	**1,016,383**
Enterprise Fund	**17,500**
TOTAL CAPITAL EQUIPMENT PLAN	**1,138,798**

CAPITAL EQUIPMENT PURCHASES FY 2011-2012
MINOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
General Fund								
Fleet	769	2002	FORD MOTOR COMPANY	FORD F 250 3/4 TON U/T BODY	67,143	10	35,000	
Parks & Recreation	313	1997	AOK	TRAILER 14FT	0	15	6,000	
Parks & Recreation	812	2004	TORO	TORO	186	8	15,000	
Parks & Recreation	813	2004	TORO	TORO	0	8	15,000	
Parks & Recreation	872	2005	FORD MOTOR COMPANY	FORD E 350 VAN	88,766	8	40,000	
Parks & Recreation	881	2004	JOHN DEERE	DEERE LIFT ROTARY MOWER	0	8	4,000	
Parks & Recreation	884	2004	JOHN DEERE	JOHN DEERE 1445 SER II	0	8	21,000	
Parks & Recreation	519	2006	TORO	TORO GROUNDSMASTER W/BAR	0	8	46,000	
					Total General Fund		**182,000**	
Non - General								
Airport	414	2000	CHRYSLER CORPORATION	DODGE DAKOTA	55,999	12	22,000	
Public Works	708	2001	GENERAL MOTORS	CHEVY SILVERADO	72,600	11	23,595	
					Total Non General Fund		**45,595**	
					TOTAL MINOR CAPITAL EQUIPMENT PLAN		**227,595**	

MAJOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
General Fund								
Fire Rescue	841	2005	INTERNATIONAL AMBULANCE	RESCUE 21 - PALM COAST	125,778	8	168,000	Will become a spare
Fire Rescue	901	2006	FREIGHTLINER AMBULANCE	RESCUE 22 - PALM COAST	24,023	8	168,000	
Parks & Recreation	316	1997	GENERAL MOTORS	3500HD DUMPTRUCK	surplus	15	87,500	
					Total General Fund		**423,500**	

CAPITAL EQUIPMENT PURCHASES FY 2011-2012
MAJOR CAPITAL EQUIPMENT PLAN (CONTINUED)

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
Non General								
Public Works	100	1987	JOHN DEERE	450E LONG TRACK DOZER	2,223	25	55,000	
Public Works	203	1987	JOHN DEERE	595 RUBBER TIRE EXCAVATOR	3021-hrs	25	105,000	
Public Works	659	2002	STERLING	STERLING DUMP TRUCK	115,906	10	85,994	
Public Works	652	2001	KALYN SIEBERT	GOOSE NECK TRAILER	0	10	100,000	
Public Works	374	1999	STERLING	STERLING TRACTOR	64,767	10	86,360	
					Total Non General Fund		**432,354**	
				TOTAL MAJOR CAPITAL EQUIPMENT PLAN			**855,854**	

General Fund	**605,500**
Non General Fund	**455,949**
Enterprise Fund	**22,000**
TOTAL CAPITAL EQUIPMENT PLAN	**1,083,449**

CAPITAL EQUIPMENT PURCHASES FY 2012-2013
MINOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
General Fund								
Facilities	768	2003	FORD MOTOR COMPANY	FORD F250 3/4 TON P/U	47,812	10	$ 30,000	
Facilities	802	2004	FORD MOTOR COMPANY	FORD 3500 1 TON P/U	93,244	9	$ 40,000	
Flight Ops	784	2003	HONDA	4 WHEELER	198-hrs	10	$ 9,000	
Parks & Recreation	766	2003	FORD MOTOR COMPANY	FORD F 250 3/4 TON P/U	51,705	10	$ 30,000	
Parks & Recreation	799	2004	GENERAL MOTORS	CHEVY 1500 1/2 TON P/U	65,062	9	$ 23,000	
Transportation	FCT-64	2005	FORD MOTOR COMPANY	FORD E 350 BUS	102,339	8	$ 7,530	
Transportation	FCT-65	2005	FORD MOTOR COMPANY	FORD E 450 BUS	98,548	8	$ 7,530	
					Total General Fund		**$ 147,060**	
Non General								
Growth Management	814	2004	GENERAL MOTORS	CHEVY 1500 1/2/ TON P/U	77,268	9	$ 17,000	replace with 1/2 ton pickup
					Total Non General Fund		**$ 17,000**	
					TOTAL MINOR CAPITAL EQUIPMENT PLAN		**$ 164,060**	

MAJOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER DESCRIPTION	DESCRIPTION	CURRENT MTR READING	AGE	REPLACEMENT COST	COMMENTS
General Fund								
Fire Rescue	607	1998	JOHN DEERE	SKIDDER (WILDLAND FIRE USE	4,354	15	150,000	purchased used in 1998
Fire Rescue	913	2006	LA FRANCE	RESCUE 92 - AIRPORT	62,178	8	177,000	
Fire Rescue	914	2006	LA FRANCE	RESCUE 11 - FLAGLER BEACH	52,717	8	177,000	
Fire Rescue	916	2006	LA FRANCE	RESCUE 51 - ESPANOLA	72,559	8	177,000	
					Total General Fund		**681,000**	
Non General								
Public Works	237	1989	STERLING	LOWBOY TRAILER (ST TRAK)	0	24	70,000	
Public Works	389	1999	STERLING	STERLING TRACTOR	87,061	14	96,000	
					Total Non General Fund		**166,000**	
					TOTAL MAJOR CAPITAL EQUIPMENT PLAN		**847,000**	
					General Fund		**828,060**	
					Non General Fund		**183,000**	
					TOTAL CAPITAL EQUIPMENT PLAN		**1,011,060**	

INFORMATION TECHNOLOGY REPLACEMENT PROGRAM

Based on recommended IT practices, computers under the Board are generally scheduled for replacement as follows:

Network Servers are scheduled for replacement after 7 years. By the end of that time, the processor likely will not support the latest network operating system, the memory and storage of the machine is generally considered low by the then current standards. At the end of 7 years, the machine would have over 61,000 hours of operation.

Desktop Computers are scheduled for replacement after 5 years. Upon replacement, these machines have traditionally been rotated to training or non-staff related roles such as the public areas of the Library, or the computer lab in the Wickline Center. Older machines from these areas are then rotated to surplus.

Laptop Computers, because they are portable and generally absorb more punishment than a desktop computer, are scheduled for replacement on a 3 year rotation. Upon replacement, these machines have traditionally been rotated to training areas. Older machines from these areas are then rotated to surplus. This category would also include the ruggedized machines utilized in the field by Fire/Rescue, Building Department staff and Code Enforcement.

CAD (Computer Aided Drafting/GIS Machines are also on a 3 year rotation. CAD and GIS software are continually evolving and getting more sophisticated. Because of the complexities of this software, the sheer bulk of the files, and the processor power and memory they require, these machines are quickly outpaced by the software they run. Upon replacement, these machines are rotated to staff positions.

CAPITAL TECHNOLOGY PURCHASES

DESCRIPTION	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
General Fund								
Computers	40,700	57,500	0	45,000	42,000	42,000	69,000	13,500
Laptops	2,500	36,500	0	31,000	64,000	78,500	48,000	64,000
Servers	0	35,000	0	22,000	20,000	20,000	47,500	67,000
GIS/CAD Computers	0	0	0	3,000	0	0	3,000	0
Special Revenue Funds								
Computers	23,500	28,100	316,118	6,000	4,500	12,000	15,000	0
Laptops	5,300	6,000	8,182	16,500	6,000	2,000	20,500	10,000
Servers	0	21,356	0	0	0	0	0	21,000
GIS/CAD Computers	0	0	0	9,000	0	0	9,000	0
Enterprise Funds								
Computers	4,500	1,500	0	0	4,500	3,000	4,500	1,500
Servers	0	0	10,000	0	10,000	0	0	0
	76,500	**185,956**	**334,300**	**132,500**	**151,000**	**157,500**	**216,500**	**177,000**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2009 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
GENERAL FUND				
Administration	Laptop	1	2,500	**2,500**
BOCC	Laptops	3	2,000	**6,000**
County Attorney	Computers	2	1,500	**3,000**
Emergency Management	Computers	2	1,500	3,000
	Laptops	10	2,000	20,000
	GIS/CAD	1	3,000	3,000
			DEPARTMENT TOTAL	**26,000**
Emergency Services Admin	Computer	1	1,500	**1,500**
Financial Services/Budget	Laptop	1	2,500	**2,500**
Fire/Rescue	Computers	12	1,500	**18,000**
Human Resources	Computers	2	1,500	**3,000**
Information Technology	Server	1	2,000	2,000
	Servers	2	10,000	20,000
			DEPARTMENT TOTAL	**22,000**
Palm Coast Library	Computers	7	1,500	**10,500**
Purchasing	Computer	1	1,500	**1,500**
Senior Services	Computers	3	1,500	**4,500**
			TOTAL GENERAL FUND	**101,000**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2009 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
SPECIAL REVENUE FUNDS				
County Transportation Trust Fund (102)				
Public Works	Computer	1	1,500	**1,500**
SHIP Fund (143)				
Financial Services/SHIP	Computer	1	1,500	**1,500**
Municipal Services Fund (180)				
Engineering	Laptop	1	2,500	2,500
	GIS/CAD	2	3,000	6,000
			DEPARTMENT TOTAL	**8,500**
Growth Management	Computers	2	1,500	**3,000**
Building Fund (181)				
Building	Laptops	4	3,500	**14,000**
E-911 Fund (302)				
Emergency Communications	GIS/CAD	1	3,000	**3,000**
			TOTAL SPECIAL REVENUE FUNDS	**31,500**
Court Innovations Technology Fund (194)	Total all Divisions			**38,548**
			GRAND TOTAL-ALL FUNDS	**171,048**

Total # of Computers	34
Total # of Laptops	20
Total # of Servers	3
Total # of GIS/CAD	4

Summary	
General Fund	101,000
Special Revenue Funds	31,500
Total	**132,500**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2010 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
GENERAL FUND				
Administration	Computers	2	1,500	**3,000**
County Extension	Computer	1	1,500	**1,500**
Bunnell Library	Computer	1	1,500	**1,500**
Community Relations	Computers	2	1,500	**3,000**
Emergency Management	Laptops	10	2,000	**20,000**
Emergency Services Admin	Computer	1	1,500	1,500
	Laptop	1	2,500	2,500
			DEPARTMENT TOTAL	**4,000**
Financial Services/Budget	Computers	3	1,500	**4,500**
Fire/Rescue	Computers	4	1,500	6,000
	Laptops	2	2,000	4,000
	Laptops	8	3,500	28,000
			DEPARTMENT TOTAL	**38,000**
General Services/Facilities	Computer	1	1,500	1,500
	Laptops	1	2,000	2,000
			DEPARTMENT TOTAL	**3,500**
General Services/Fleet	Computer	1	1,500	**1,500**
General Services/Transportation	Computer	1	1,500	**1,500**
Human Services	Computer	1	1,500	**1,500**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2010 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
GENERAL FUND (CONTINUED)				
Information Technology	Laptops	2	2,500	5,000
	Server	1	10,000	10,000
			DEPARTMENT TOTAL	**15,000**
Palm Coast Library	Computers	10	1,500	15,000
	Server	1	10,000	10,000
			DEPARTMENT TOTAL	**25,000**
Veteran's Services	Laptop	1	2,500	**2,500**
			TOTAL GENERAL FUND	**126,000**
SPECIAL REVENUE FUNDS				
Municipal Services Fund (180)				
Planning & Zoning	Computers	2	1,500	**3,000**
Buidling Department Fund (181)				
Building	Laptop	1	2,500	2,500
	Laptop	1	3,500	3,500
			DEPARTMENT TOTAL	**6,000**
E911 Fund (302)	Computer	1	1,500	**1,500**
			TOTAL SPECIAL REVENUE FUNDS	**10,500**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2010 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
ENTERPRISE FUNDS				
Airport (401)	Computer	1	1,500	1,500
	Server	1	10,000	10,000
			DEPARTMENT TOTAL	**11,500**
Landfill (402)	Computer	1	1,500	**1,500**
Utilities (404)	Computer	1	1,500	**1,500**
			TOTAL ENTERPRISE FUNDS	**14,500**
			GRAND TOTAL-ALL FUNDS	**151,000**

Total # of Computers	34
Total # of Laptops	27
Total # of Servers	3

Summary	
General Fund	126,000
Special Revenue Funds	10,500
Enterprise Funds	14,500
Total	**151,000**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2011 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
GENERAL FUND				
Administration	Computer	1	1,500	1,500
	Laptop	1	2,000	2,000
			DEPARTMENT TOTAL	**3,500**
County Extension	Laptop	1	2,000	**2,000**
Community Relations	Laptop	1	2,000	**2,000**
County Attorney	Laptop	1	2,000	2,000
	Laptop	1	2,500	2,500
			DEPARTMENT TOTAL	**4,500**
Emergency Management	Computer	1	1,500	1,500
	Laptops	12	2,000	24,000
			DEPARTMENT TOTAL	**25,500**
Financial Services/Budget	Computers	2	1,500	**3,000**
Financial Services/Purchasing	Computer	1	1,500	**1,500**
Fire/Rescue	Computers	3	1,500	4,500
	Laptops	8	3,500	28,000
			DEPARTMENT TOTAL	**32,500**
Flight Operations	Laptop	1	2,500	**2,500**
General Services/Facilities	Computer	1	1,500	1,500
	Laptop	1	2,000	2,000
			DEPARTMENT TOTAL	**3,500**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2011 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
GENERAL FUND (CONTINUED)				
General Services/Transportation	Computers	2	1,500	**3,000**
Human Services	Computers	2	1,500	3,000
	Server	1	10,000	10,000
			DEPARTMENT TOTAL	**13,000**
Information Technology	Computers	3	1,500	4,500
	Laptops	2	2,000	4,000
	Server	1	10,000	10,000
			DEPARTMENT TOTAL	**18,500**
Palm Coast Library	Computers	6	1,500	9,000
	Laptop	1	2,500	2,500
			DEPARTMENT TOTAL	**11,500**
Recreation Services	Computers	2	1,500	**3,000**
Senior Services	Computers	3	1,500	4,500
	Laptops	2	2,500	5,000
			DEPARTMENT TOTAL	**9,500**
Veteran's Services	Computer	1	1,500	**1,500**
			TOTAL GENERAL FUND	**140,500**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2011 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
SPECIAL REVENUE FUNDS				
County Transportation Trust Fund (102)				
Public Works	Computer	1	1,500	**1,500**
Municipal Services Fund (180)				
Central Permitting	Computers	2	1,500	**3,000**
Growth Management	Computer	1	1,500	**1,500**
Planning & Zoning	Computers	3	1,500	**4,500**
E911 Fund (302)	Computer	1	1500	1,500
	Laptop	1	2000	2,000
			DEPARTMENT TOTAL	**3,500**
			TOTAL SPECIAL REVENUE FUNDS	**14,000**
ENTERPRISE FUNDS				
Airport (401)	Computer	1	1,500	**1,500**
Utilities (404)	Computer	1	1,500	**1,500**
			TOTAL ENTERPRISE FUNDS	**3,000**
			GRAND TOTAL-ALL FUNDS	**157,500**

Total # of Computers	38
Total # of Laptops	32
Total # of Servers	2
Total # of GIS/CAD	0

Summary	
General Fund	140,500
Enterprise Funds	14,000
Special Revenue Funds	3,000
Total	**157,500**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2012 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
GENERAL FUND				
Administration	Computer	1	1,500	**1,500**
BOCC	Laptops	3	2,000	**6,000**
Community Services	Computers	2	1,500	**3,000**
Emergency Management	Computers	4	1,500	6,000
	Servers	2	10,000	20,000
	Laptops	10	2,000	20,000
	GIS/CAD	1	3,000	3,000
			DEPARTMENT TOTAL	**49,000**
Emergency Services/Administration	Computer	1	1,500	**1,500**
Financial Services/Budget	Computer	1	1,500	1,500
	Laptop	1	2,500	2,500
			DEPARTMENT TOTAL	**4,000**
Financial Services/Purchasing	Computers	2	1,500	**3,000**
Fire/Rescue	Computer	1	1,500	1,500
	Laptops	5	3,500	17,500
			DEPARTMENT TOTAL	**19,000**
Flight Operations	Computer	1	1,500	**1,500**
General Services/Administration	Computers	2	1,500	**3,000**

FY 2012 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
GENERAL FUND (CONTINUED)				
General Services/Facilities	Computer	1	1,500	1,500
	Laptops	1	2,000	2,000
			DEPARTMENT TOTAL	**3,500**
Guardian Ad Litem	Computers	2	1,500	**3,000**
Human Resources	Computer	1	1,500	**1,500**
Human Services	Computer	1	1,500	**1,500**
Information Technology	Computers	5	1,500	7,500
	Computer	1	5,000	5,000
	Computer	1	4,000	4,000
	Server	1	7,500	7,500
	Servers	2	10,000	20,000
			DEPARTMENT TOTAL	**44,000**
Palm Coast Library	Computers	10	1,500	**15,000**
Recreation Facilities	Computer	1	1,500	**1,500**
Recreation Services	Computers	2	1,500	**3,000**
Transportation	Computers	2	1,500	**3,000**
			TOTAL GENERAL FUND	**167,500**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2012 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
SPECIAL REVENUE FUNDS				
Municipal Services Fund (180)				
Central Permitting	Computer	1	1,500	**1,500**
Code Enforcement	Laptop	1	2,000	**2,000**
Engineering	Computers	2	1,500	3,000
	Laptop	1	2,500	2,500
	GIS/CAD	2	3,000	6,000
				11,500
Growth Management	Computers	3	1,500	**4,500**
Planning & Zoning	Computers	2	1,500	**3,000**
Buidling Department Fund (181)	Computers	2	1,500	3,000
Building	Laptops	4	3,500	14,000
			DEPARTMENT TOTAL	**17,000**
E911 Fund (302)	GIS/CAD	1	3,000	3,000
	Laptop	1	2,000	2,000
			DEPARTMENT TOTAL	**5,000**
			TOTAL SPECIAL REVENUE FUNDS	**44,500**
ENTERPRISE FUNDS				
Airport (401)	Computers	2	1,500	**3,000**
Utilities (404)	Computer	1	1,500	**1,500**
			TOTAL ENTERPRISE FUNDS	**4,500**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2012 SCHEDULED REPLACEMENT PLAN

GRAND TOTAL-ALL FUNDS	**216,500**

Total # of Computers	55
Total # of Laptops	27
Total # of Servers	5
Total # of GIS/CAD	4

Summary	
General Fund	167,500
Special Revenue Funds	44,500
Enterprise Funds	4,500
Total	**216,500**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2013 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
GENERAL FUND				
Emergency Management	Computers	2	1,500	3,000
	Server	1	10,000	10,000
	Laptops	10	2,000	20,000
			DEPARTMENT TOTAL	**33,000**
Emergency Services/Administration	Laptop	1	2,500	**2,500**
Fire/Rescue	Laptops	2	2,000	4,000
	Laptops	8	3,500	28,000
			DEPARTMENT TOTAL	**32,000**
General Services/Facilities	Laptop	1	2,000	**2,000**
Human Resources	Computer	1	1,500	**1,500**
Information Technology	Laptops	2	2,500	5,000
	Servers	3	10,000	30,000
	Server	1	7,000	7,000
			DEPARTMENT TOTAL	**42,000**
Palm Coast Library	Computers	6	1,500	9,000
	Server	1	10,000	10,000
			DEPARTMENT TOTAL	**19,000**
Transportation	Server	1	10,000	**10,000**
Veteran's Services	Laptop	1	2,500	**2,500**
			TOTAL GENERAL FUND	**144,500**

Flagler County Board of County Commissioners
FY 2008-2009

FY 2013 SCHEDULED REPLACEMENT PLAN

DEPARTMENT	EQUIPMENT DESCRIPTION	QTY	UNIT COST	TOTAL COST
SPECIAL REVENUE FUNDS				
Municipal Services Fund (180)				
Code Enforcement	Laptop	1	2,000	**2,000**
Buidling Department Fund (181)				
Building	Laptop	1	2,500	2,500
	Laptop	1	3,500	3,500
	Servers	3	7,000	21,000
			DEPARTMENT TOTAL	**27,000**
E911 Fund (302)	Laptop	1	2,000	**2,000**
			TOTAL SPECIAL REVENUE FUNDS	**31,000**
ENTERPRISE FUNDS				
Airport (401)	Computer	1	1,500	**1,500**
			TOTAL ENTERPRISE FUNDS	**1,500**
			GRAND TOTAL-ALL FUNDS	**177,000**

Total # of Computers	10
Total # of Laptops	29
Total # of Servers	10

Summary	
General Fund	144,500
Special Revenue Funds	31,000
Enterprise Funds	1,500
Total	**177,000**

Pay Classification System - BOCC Only

Flagler County Board of County Commissioners
FY 2008-2009

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY	
HOURLY (NON-EXEMPT)					
PAY GRADE 28	$19,698	-	$29,786	$9.47	$14.32
Custodian I					
Transportation Driver					
Transportation Driver – On Call					
PAY GRADE 29	$20,613	-	$31,283	$9.91	$15.04
Custodian/Maintenance Technician I					
Custodian II					
Maintenance Technician I					
PAY GRADE 30	$21,611	-	$32,677	$10.39	$15.71
Adult Day Care Certified Nurses Asst. (CNA-CS)					
Equipment Operator I					
Head Custodian					
Household Hazardous Waste Technician					
Library Assistant I					
Maintenance Technician II					
Recreation Leader					
Senior Meals & Recreation Assistant					
PAY GRADE 31	$22,693	-	$34,362	$10.91	$16.52
Parks Ranger II					
Receptionist					
PAY GRADE 32	$23,754	-	$35,901	$11.42	$17.26
Airport Attendant					
Equipment Operator II					
Library Assistant II					
Service Writer/Parts Coordinator					
Tradesworker I					
Transportation Dispatch Clerk					
Transportation On Call Dispatcher					

Flagler County Board of County Commissioners
FY 2008-2009

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY	
PAY GRADE 33	$24,918	-	$37,731	$11.98	$18.14
Family Consumer Science Assistant					
Recreation Supervisor					
Staff Assistant III					
PAY GRADE 34	$26,104	-	$39,499	$12.55	$18.99
Accounting Clerk					
Equipment Operator III					
Service Mechanic					
PAY GRADE 35	$27,685	-	$41,891	$13.31	$20.14
Central PermittingTechnician					
Crew Leader I					
Senior Meals & Recreation Manager					
Veteran Services Counselor					
PAY GRADE 36	$28,725	-	$43,472	$13.81	$20.90
Airport Operations Supervisor					
E-911 Data Base Specialist					
Emergency Management Technician					
Mechnaic II TVT					
Property Control Agent					
Staff Assistant IV					
Tradesworker II					
PAY GRADE 37	$31,179	-	$47,174	$14.99	$22.68
Drug Coordinator					
Horticultural Program Assistant II					
Lead Mechanic					
Tradesworker III					
Utility Systems Operator					
PAY GRADE 38	$31,595	-	$47,798	$15.19	$22.98
Solid Waste Inspector					
Teen Court Coordinator					

Flagler County Board of County Commissioners
FY 2008-2009

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY	
PAY GRADE 39	$33,030	-	$49,982	$15.88	$24.03
Chief Fire Prevention Inspector					
Code Enforcement Inspector					
Crew Leader II					
Drafter/CAD Technician					
Equipment Operator IV					
Human Resource Analyst					
IT Specialist					
Land Development Technician					
Mechanic II EVT					
Purchasing Specialist					
Tradesworker IV					
PAY GRADE 40	$34,570	-	$52,312	$16.62	$25.15
Development Inspector					
PAY GRADE 41	$35,464	-	$53,664	$17.05	$25.80
Building Inspector II					
HVAC Technician					
Legal Assistant					
PAY GRADE 42	$36,317	-	$54,933	$17.46	$26.41
Chief of Trades/Facilities					
Chief of Trades/Construction					
Licensing Manager					
PAY GRADE 44	$41,891	-	$63,357	$20.14	$30.46
Adult Day Care Coord**. SUB**					
Adult Day Care Program Manager					
Case Coordinator					

Flagler County Board of County Commissioners
FY 2008-2009

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY	
EMERGENCY SERVICES					
PAY GRADE 300 Medical Director	Negotiable				
PAY GRADE 302 Firefighter/EMT 56 hour	$33,979	-	$53,614	$10.21	$16.11
PAY GRADE 400 F/R Firefighter/Paramedic	$41,633	-	$62,966	$12.51	$18.92
PAY GRADE 401 F/R Firefighter/Paramedic Lieutenant	$42,964	-	$64,896	$12.91	$19.50
PAY GRADE 402 F/R Firefighter/Paramedic Captain	$44,163	-	$66,893	$13.27	$20.10

Flagler County Board of County Commissioners
FY 2008-2009

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY			HOURLY SALARY		
(EXEMPT)						
PROFESSIONAL						
PAY GRADE 100	$27,310	-	$41,350	$13.13	-	$19.88
County Extension Director						
Title III Services Case Manager						
PAY GRADE 101	$32,864	-	$49,733	$15.80	-	$23.91
Administrative Assistant						
Emergency Management Planner						
4-H Youth Agent						
Human Services Case Manager						
Librarian I						
Parks & Recreation Supervisor I						
Planner I						
Senior Services Case Manager						
PAY GRADE 102	$36,067	-	$54,600	$17.34		$26.25
Accountant I						
Agriculture Agent						
Librarian II						
Parks & Recreation Supervisor II						
Public Works Supervisor II						
Transportation Coordinator						

Flagler County Board of County Commissioners
FY 2008-2009

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY	HOURLY SALARY
PAY GRADE 103	$39,562 - $59,862	$19.02 - $28.78
Budget Analyst		
Code Enforcement Supervisor/Inspector		
E 911 GIS Specialist		
E911 Coordinator		
Executive Assistant		
Executive Assistant to the County Administrator		
Fleet Services Coordinator		
GIS Coordinator		
Growth Management Coordinator		
Human Services Program Manager		
Senior Services Program Manager		
SHIP Administrator		
Utility Services Coordinator		
Video Production Coordinator		
PAY GRADE 104	$43,451 - $65,707	$20.89 - $31.59
Development Engineering Technician		
Development Review Planner III		
Environmental Planner III		
Fire Rescue Training Officer		
General Services Assistant Director		
Public Works Assistant Director		
Webmaster		
PAY GRADE 105	$47,715 - $72,238	$22.94 - $34.73
Chief Building Inspector		
Development Engineer		
Fire Rescue Operations Chief		
I/T Coordinator		
Project Engineer		
Special Projects/Grants Coordinator		
Senior Budget Analyst		

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY	HOURLY SALARY
PAY GRADE 106	$52,374 - $79,269	$25.18 - $38.11
Assistant County Engineer		
Chief Pilot		
Emergency Management Division Chief		
Helicopter Pilot		
MANAGEMENT		
PAY GRADE 503	$39,187 - $59,280	$18.84 - $28.50
Veteran's Services Officer		
PAY GRADE 506	$43,014 - $65,062	$20.68 - $31.28
Communications Manager		
PAY GRADE 512	$51,875 - $78,478	$24.94 - $37.73
Flight Operations Chief		
Information Technology Manager		
Library Director		
Public Works Operations Director		
Purchasing Manager		
PAY GRADE 514	$54,988 - $83,187	$26.44 - $39.99
Budget Director		
PAY GRADE 515	$56,971 - $86,174	$27.39 - $41.43
Social Services Director		
Fire/Rescue Chief		
PAY GRADE 517	$60,736 - $91,915	$29.20 $44.19
Airport Director		
Community Services Director		
Planning Director		
General Services Director		

Flagler County Board of County Commissioners
FY 2008-2009

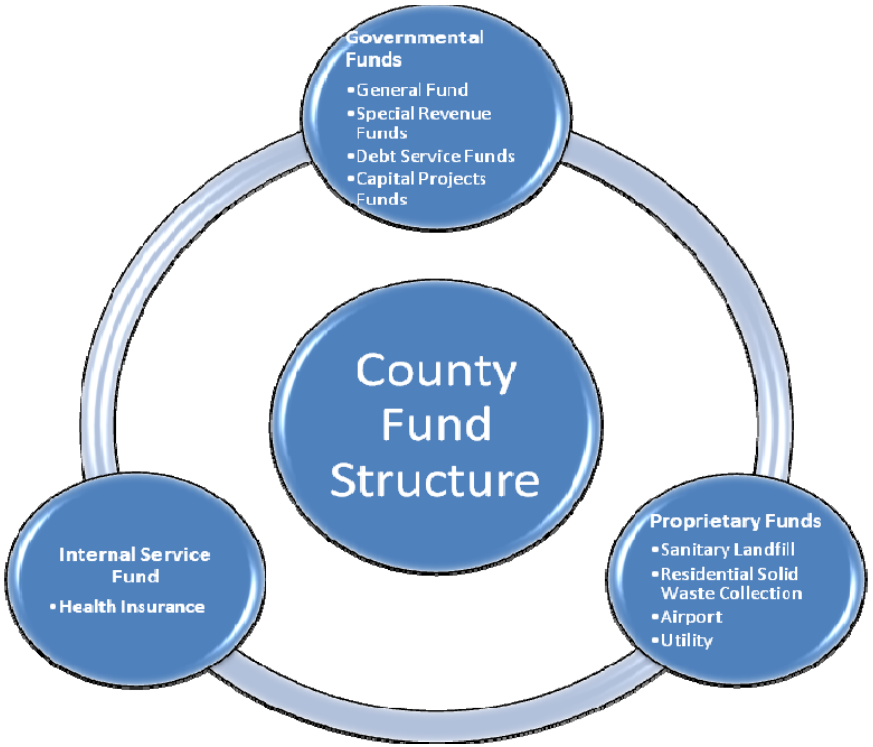
PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY	HOURLY SALARY
PAY GRADE 519	$64,501 - $97,573	$31.01 - $46.91
Chief Building Official		
Emergency Services Director		
Growth Management Director		
PAY GRADE 521	$69,659 - $105,414	$33.49 - $50.68
County Engineer		
Deputy County Administrator		
Deputy County Attorney		
Financial Services Director		
PAY GRADE 550	Determined by the Board of County Commissioners	
County Administrator		
County Attorney		

Flagler County BOCC - Fund Structure

Flagler County Board of County Commissioners
FY2008-2009

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.

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.

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

Revenue Classification Code

Department Code (revenue and expenditure)

3XX.XXX REVENUE

31X.XXX Taxes
- 311.0 Ad Valorem Taxes
- 312.XXX Sales, Use and Fuel Taxes
- 313.XXX Franchise Fees
- 314.XXX Utility 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.XXX Federal Grants
- 334.XXX State Grants
- 335.XXX State Shared Revenues
- 336.000 State Payments in Lieu of Taxes
- 337.XXX Grants from other Local Units
- 338.000 Shared Revenues from other Local Unites
- 339.000 Payments from other Local Unites in Lieu of Taxes

Flagler County Board of County Commissioners
FY2008-2009

CLASSIFICATION OF FUNDS

34X.XXX Charges for Services
- 341.XXX General Government
- 342.XXX Public Safety
- 343.XXX Physical Environment
- 344.XXX Transportation
- 345.XXX Economic Environment
- 346.XXX Human Services
- 347.XXX Culture/Recreation
- 348.XXX Court-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 Gail 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.XXX Transfer from Constitutional Fee Officers
- 389.XXX Nonoperating Sources
- 390.000 Depreciation on Fixed Assets Acquired with Contributed Capital

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)

1 0 2 - 1 4 2 0 - 5 4 1 . 4 0 - 1 1

Object/Sub-Object (travel)

Transaction code (expenditures)

Division identification

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

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

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

EXPENDITURE OBJECT/SUB-OBJECT CHART OF ACCOUNTS

10 **PERSONNEL 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.

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).

41-30 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.

EXPENDITURE OBJECT/SUB-OBJECT CHART OF ACCOUNTS

44-10 Rentals
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.)

45-20 Auto Insurance
Automobile insurance premiums.

45-60 Other Insurance
Notary fees.

46-10 Repair and Maintenance Services – Building/Equipment
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 Repair and Maintenance – Automotive
The cost of repair and maintenance to all automotive equipment/rolling stock.

46-30 Maintenance Agreements
Maintenance agreements and service contracts for equipment (copiers, printers, telephone systems, computer/software support, etc).

46-40 Small Tools/Small Equipment
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 Printing and Binding
Cost of printing, binding, and other reproduction services that are contracted for or purchased from outside vendors.

48-10 Promotional Activities
Includes any type of promotional advertising on behalf of the local unit.

49-10 Other Current Charges and Obligations
Includes current charges and obligations not otherwise classified.

49-13 Service Awards / Recognition
Monthly and annual awards per policy and procedures (in department only).

49-14 Landfill Tipping Fees
Landfill tipping fees charged to various departments.

49-15 Advertising

EXPENDITURE OBJECT/SUB-OBJECT CHART OF ACCOUNTS

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
Includes equipment items with a unit value **less than $1,000**. Examples would be calculators, surge protectors, scanners, office furniture and office telephones.

51-20 Other Data Processing
Memory upgrades, CD upgrades, patch cables and monitors not designated as software, UPS battery backup.

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.

54-21 Employee Education and Training
Training and education certification costs only as required by job description; would also include professional licenses
.

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 (window a/c unit) 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 Fund Balance Policy

ORDINANCE NUMBER 2006-24

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, CREATING ARTICLE II. FINANCE, DIVISON 7, SECTION 2-100.2, TITLED "FUND BALANCE/RETAINED EARNINGS POLICY"; ESTABLISHING A FUND BALANCE/RETAINED EARNINGS STABILIZATION POLICY FOR EACH OF ITS VARIOUS FUNDS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE FLAGLER COUNTY CODE; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the County Commission, in and for the Flagler County, Florida, hereinafter referred to as Commission, endorses sound financial policies and practices; and

WHEREAS, the Commission has determined that a fund balance/retained earnings stabilization policy tailored to the particular needs of the County is the most responsible way 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, it is essential that the Commission maintain adequate fund balance/retained earnings and reserves in its various operating funds to provide the capacity to: (1) provide sufficient cash flow for daily financial needs, (2) secure and maintain investment grade (i.e. A or above) bond ratings, (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies; and,

WHEREAS, the Commission has not heretofore had a formally adopted fund balance/retained earnings stabilization policy, and desires by the means of this ordinance to adopt said policy;

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AS FOLLOWS:

SECTION I:

That Article II, Finance, Division 7, Section 2-100.2, titled "Fund Balance Retained Earnings Policy" be created as follows:

2-100.2. Creation of Fund Balance/Retained Earnings Reserves.

(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 reservation of fund balance equal to 15% of 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 by ordinance 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 section, the County shall not budget any amount of appropriated fund balance for the purpose of balancing the budget.

(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 ordinance, 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 four enterprise funds to account for the following: utility services, airport, sanitary landfill and public transportation. In each of the enterprise funds now or hereafter created by the Commission, there shall be created a reservation of retained earnings equal to 20% of the current fiscal year budget for that fund. For the purposes of this calculation, the current fiscal year budget shall be the total budget as originally adopted by ordinance 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.

(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 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 of 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 prepare and submit a plan for expenditure or expense reductions and/or revenue increases to the County Commission. As a part of the annual budget review, the County Commission shall review and amend the plan submitted by the County Administrator for restoring the amount of unreserved, undesignated fund balance, or unreserved retained earnings to the required levels. Any deficit in the required amount must be restored no later than the end of the second fiscal year following its occurrence, other than Enterprise Funds, which shall be restored no later than the end of the third fiscal year following its occurrence.

(d) Annual Review. Compliance with the provisions of this ordinance shall be reviewed as part of the annual budget adoption process.

SECTION II: Authorizing Inclusion in Code. The Provisions of this Ordinance shall be made a part of the Flagler County Code. The codifier of the Code shall change headings and reletter and renumber sections hereof as necessary for that purpose.

SECTION III: Severability. If any portion of this ordinance is declared invalid or unenforceable, then to the extent it is possible to do so without destroying the overall intent and effect of this ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of this ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

SECTION IV: Conflicts. All ordinances or parts of ordinances which are in conflict with this ordinance are hereby repealed, to the extent necessary to alleviate the conflict, but shall continue in effect insofar as they are not in conflict herewith, unless repeal of the conflicting portion destroys the overall intent and effect of any of the conflicting ordinances, in which case those ordinances so affected shall be hereby repealed in their entirety.

SECTION V: Effective Date. This ordinance shall take effect on upon filing with the Department of State, per Section 125.66, Florida Statutes.

DULY ADOPTED at the regular meeting of the Board of County Commissioners of Flagler County, Florida, held the 6th day of November, 2006.

EFFECTIVE DATE
PER FLORIDA STATUTE
125.66
NOVEMBER 17, 2006

BOARD OF COUNTY COMMISSIONERS
OF FLAGLER COUNTY, FLORIDA

11-16-06

James A. Darby, Chairman

Attest:

Gail Wadsworth, Clerk of Courts

Approved as to form:

Carl E. Kern, County Attorney

Flagler County Budget Policy

Flagler County Board of County Commissioners
FY 2008-2009

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

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.

BUDGET POLICY

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.

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 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.

BUDGET POLICY

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 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 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,

BUDGET POLICY

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.

Florida Statutes - Chapter 129

FLORIDA STATUTES - CHAPTER 129 COUNTY ANNUAL BUDGET

129.01 Budget system established.

129.011 Consolidation of funds.

129.02 Requisites of budgets.

129.021 County officer budget information.

129.025 County budget officer.

129.03 Preparation and adoption of budget.

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 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.--

FLORIDA STATUTES - CHAPTER 129 COUNTY ANNUAL BUDGET

(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 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. 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).

FLORIDA STATUTES - CHAPTER 129 COUNTY ANNUAL BUDGET

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 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.

(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 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.

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(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 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.

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(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.

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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.

(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).

FLORIDA STATUTES – CHAPTER 200.065
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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.

FLORIDA STATUTES – CHAPTER 200.065
METHOD OF FIXING MILLAGE

(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

FLORIDA STATUTES – CHAPTER 200.065
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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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METHOD OF FIXING MILLAGE

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.

FLORIDA STATUTES – CHAPTER 200.065
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(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.

[1]**Note.**--

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

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.

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:

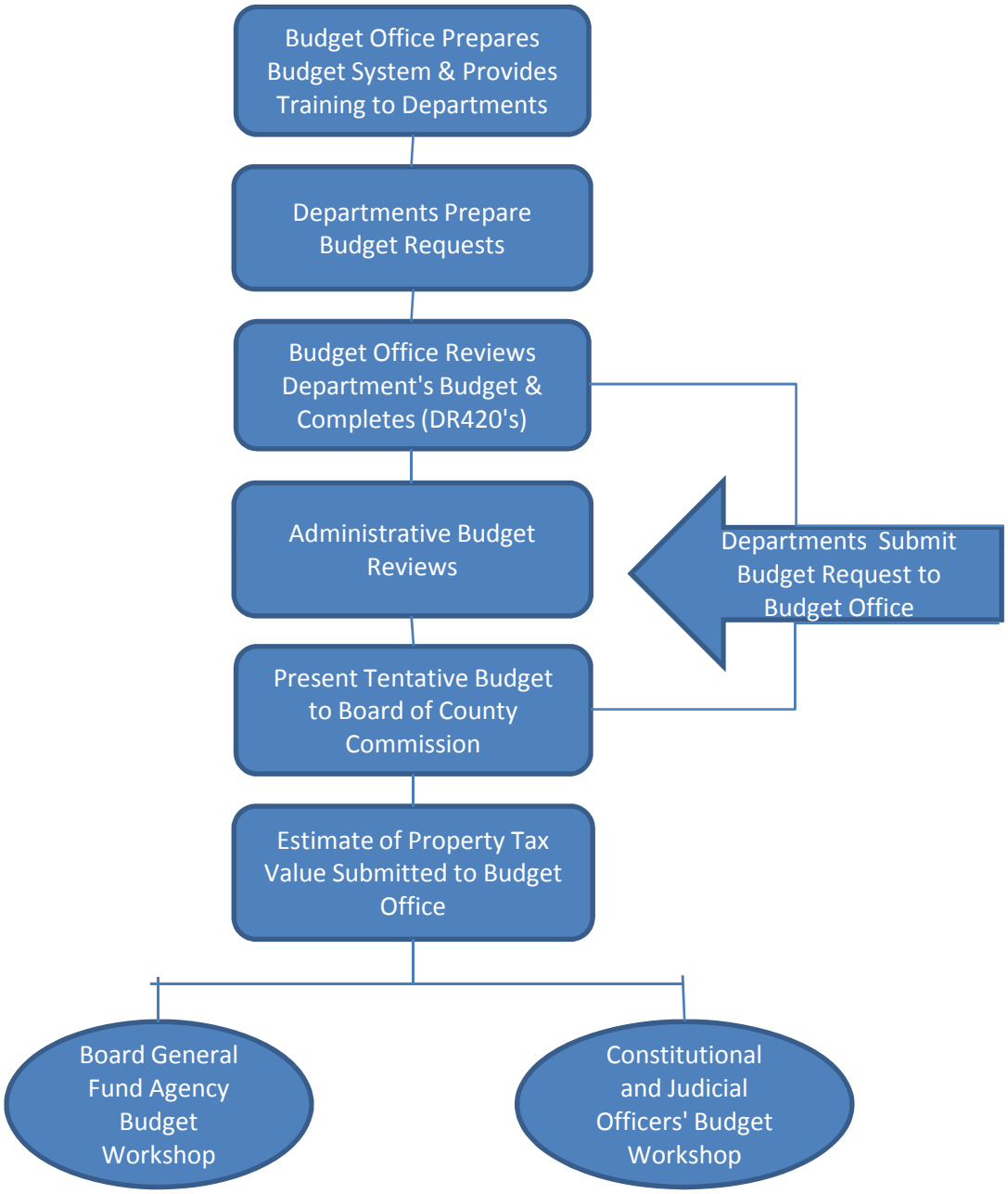
1. A reserve for contingencies in a sum not to exceed 10 percent of the total of the budget.

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.

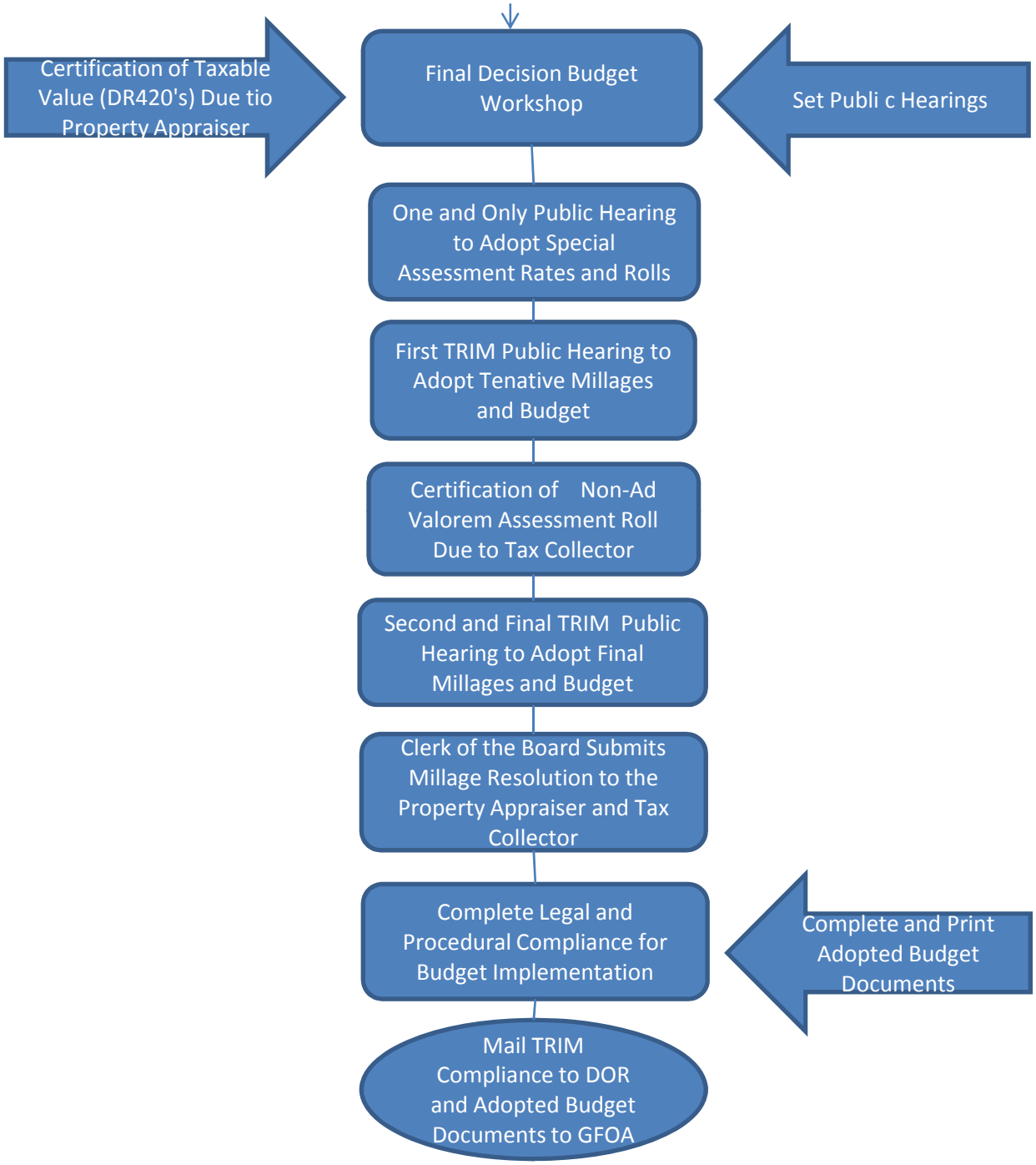
3. A reserve for debt service which may not be greater than the total maturities of debt (both principal and interest) that will occur during the ensuing fiscal year, plus the sinking fund requirements, computed on a straight-line basis, for any outstanding obligations to be paid from the fund.

4. A reserve for future construction and improvements

Flagler County Board of County Commissioners
FY 2008-2009
Budget Process



Flagler County Board of County Commissioners
FY 2008-2009



Flagler County Board of County Commissioners
FY 2008-2009
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 Tenative Budget
- Tenative 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 Tenative Millage rates, and set public hearing dates

August

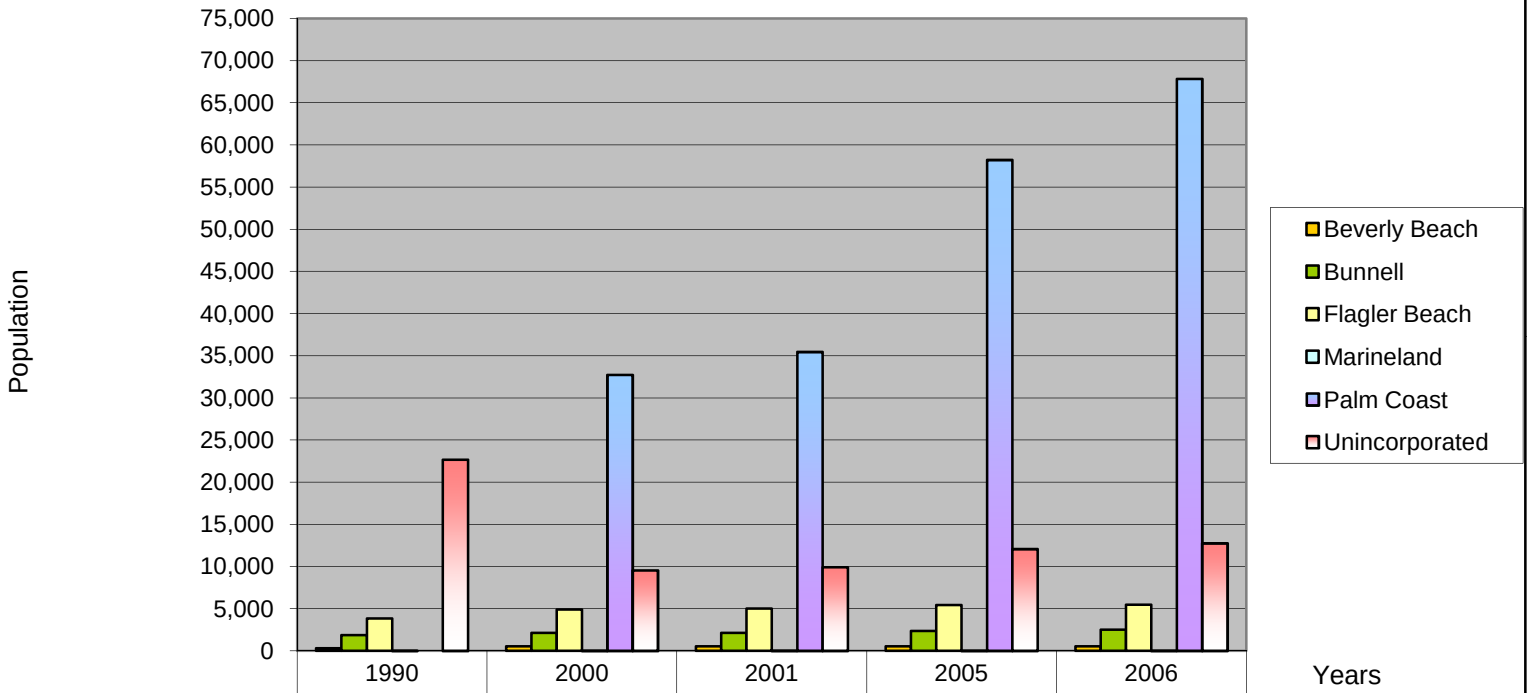
- Mail Special Assessment Notices
- Final Public Hearing to adopt Special Assessment Rates & Rolls

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.

History of Flagler County Population



	1990	2000	2001	2005	2006
Beverly Beach	314	547	543	529	513
Bunnell	1,873	2,122	2,131	2,361	2,513
Flagler Beach	3,818	4,878	5,021	5,434	5,457
Marineland	21	6	6	9	9
Palm Coast	0	32,732	35,443	58,216	67,832
Unincorporated	22,675	9,547	9,917	12,068	12,751

Glossary of Terms & Acronyms

GLOSSARY OF TERMS & ACRONYMS

ABBREVIATIONS/ACRONYMS: List of abbreviations and acronyms follow 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.

ACCRUAL 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.

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.

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.

GLOSSARY OF TERMS & ACRONYMS

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, short-falls 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.

DIVISION: A basic organizational unit of the County that is functionally unique in its service delivery.

GLOSSARY OF TERMS & ACRONYMS

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.

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.

GLOSSARY OF TERMS & ACRONYMS

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.

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.

GLOSSARY OF TERMS & ACRONYMS

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 off-setting 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.

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.

GLOSSARY OF TERMS & ACRONYMS

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.

NON-OPERATING BUDGET: The capital budget and the internal services budget.

GLOSSARY OF TERMS & ACRONYMS

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.

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.

GLOSSARY OF TERMS & ACRONYMS

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.

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.

GLOSSARY OF TERMS & ACRONYMS

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 **TR**uth **I**n **M**illage 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.

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.

GLOSSARY OF TERMS & ACRONYMS

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

EEOC – Equal Employment Opportunity Commission

EFT – Electronic Fund Transfer

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

GLOSSARY OF TERMS & ACRONYMS

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

GFOA – Government Finance Officers Association

HAZMAT – Hazardous Material

HUD – Housing and Urban Development

HVAC – Heating, Ventilation and Air Conditioning

IT – Information Technology

GLOSSARY OF TERMS & ACRONYMS

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

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

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