Flagler County
Approved Budget FY 2010-2011

Air Traffic Control Tower
Completed 2009
80% Florida Dept. of Transportation Grant

Lehigh Rails to Trails Bridge
Completed 2010—Construction
100% Florida Dept. of Transportation Grant

FCRA Ball Field Improvements
Completed 2010
100% Ad Valorem Taxes

CR 305 Bridge
Completed 2010—Construction
100% Florida Dept. of Transportation Grant

FLAGLER COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

APPROVED BUDGET

FISCAL YEAR 2010/2011
October 1, 2010 – September 30, 2011

Flagler County
Board of County Commissioners

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

December 20, 2010

Honorable Chairman and County Commissioners
Flagler County, Florida

Dear Commissioners:

In accordance with the provisions of Sections 129.03(3) and 200.065(2), Florida Statutes, it is my pleasure to present the approved Fiscal Year 2010-11 budget for Flagler County, Florida, in the amount of $143,723,173.

As adopted, the county wide and dependent special taxing district budgets for fiscal year 2010-11 are as follows:

Taxing Entity	Approved Fiscal Year 2010-11 Budget
County Wide Budget	$130,983,722
Transportation Impact Fee Funds	8,861,935
Parks Impact Fee Funds	775,015
Municipal Services Fund	$ 625,546
Building Department Fund	833,089
$3,730,000 Special Assessment Bond, Series 2002 Debt Service Fund (Colbert Lane)	1,006,700
Daytona North Service District Fund	583,853
Rima Ridge Mosquito Control District Fund	28,266
Espanola Mosquito Control District Fund	19,656
Bimini Gardens Road Maintenance Fund	5,391
Totals - All Taxing Entities	$131,731,367

This approved budget is the culmination of a process that included careful consideration of the goals of the Board of County Commissioners, analysis of current and desired service levels, and availability of funds. Departments initially submitted budgets. The Financial Services Department, Department Directors and the County Administrator then reviewed the initial requests and adjusted the budget as necessary to meet the County's needs, while still maintaining fiscal responsibility.

I believe the approved budget for Fiscal Year 2010-11 reflects your priorities and direction. We held a series of six budget workshops (May 10, May 27, June 14, June 22, and July 12 and July 29) and two public hearings to allow opportunities for citizens to address their concerns and priorities before final decisions were made. Two of the public hearings were specifically scheduled to allow public input prior to any tentative decision on maximum tax rates. The first Truth in Millage (TRIM) Public Hearing was held on Thursday, September 9, 2010 and the 2nd and Final Public Hearing was

Alan Peterson
District 1

Milissa Holland
District 2

Barbara Revels
District 3

Bob Abbott
District 4

George Hanns
District 5

held on Thursday, September 23, 2010.

The preparation of this budget document was accomplished against a backdrop of economic uncertainty and expanded demands for service. For the fourth year in a row, local governments throughout the state have been faced with lower property tax revenue.

The document presented to you is a financially strong budget in light of the ongoing revenue decreases (including dramatic reductions in taxable property values) that we continue to experience. 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, yet providing only minimal service changes to the public.

This streamlining of expenses has allowed you to fund necessary capital equipment and technology replacement this year, pursue economic development projects maintain and unencumbered reserve in the amount of $5,680,007 and still do quality capital projects within every municipality of the County.

Other highlights include maintaining emergency disaster, Helicopter Replacement and jail reserve accounts. Emergency Services, Library, Parks and Recreation, Public Transportation, and Social Services have had budget cuts, with minimal cuts in services. This approved budget is the result of a process that included careful consideration of the goals of the Board of County Commissioners, analysis of current and desired service levels, and availability of funds. 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.

As an overview:

- The countywide millage rate is approved at 5.5905 mills, of which 5.5337 mills is being used to fund the general fund. The general fund millage rate of 5.5337 mills will generate a total of $40,306,553 (@ 95%), which is a reduction of $2,648,509 or 6.17% from the amount of property tax revenue included in the adopted fiscal year 2009-10 budget. Cumulatively, over the past four years (i.e. since the adopted fiscal year 2006-07 budget), the amount of property tax revenue budgeted in the general fund has fallen by $8,019,597 or 16.59% from a high of $48,326,150 in fiscal year 2006-07. Although the approved countywide millage rate of 5.5905 mills will generate 6.17% less in property taxes in fiscal year 2010-11 and is 7.08% below the rolled back rate of 6.0165 mills, it does represent an increase of 0.7011 mills from the 4.8894 mills levied in the fiscal year 2009-10.

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 approved budget as presented 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 approved budget follows:

Comments on Estimated Revenues and Other Receipts

Millage Rate – Included in the approved fiscal year 2010-11 budget of the general fund, the adopted millage rate is 5.5337 mills. Also included as part of the operating millage is the remaining portion of the Environmentally Sensitive Lands millage of 0.0568 mills, for a total operating millage of 5.5905 mills.

In the approved fiscal year 2010-11 budget for the general fund, property taxes represent nearly 80% (79.45% to be exact) of the current year revenues in the general fund (i.e. total available resources of $65,459,444 less cash carried forward of $14,730,644). As noted earlier, over the past four years, the amount of property tax revenues budgeted has fallen by 16.59% or $8,019,597, this has occurred in an economic environment where taxable values used to calculate available property tax revenues have fallen even more precipitously. Specifically, taxable property

values in Flagler County peaked in fiscal year 2007-08 at $12,184,917,324, and have fallen in each of the three years since then to $11,200,626,942 in fiscal year 2008-09, to $9,452,067,430 in fiscal year 2009-10, and finally to $7,667,193,838 for the approved fiscal year 2010-11 budget. Cumulatively, taxable property values in Flagler County have fallen by $4,517,723,486 or 37.08% from the historic high of $12,184,917,324 in fiscal year 2007-08 to $7,667,193,838 for the approved fiscal year 2010-11 budget. The percentage decline this year alone (i.e. from $9,452,067,430 in fiscal year 2009-10 to $7,667,193,838 in fiscal year 2010-11) represents a decrease of $1,784,873,592 or 18.88%. Although the increase in various property tax exemptions approved by the voters on January 29, 2008 (including the additional $25,000 homestead exemption for taxable values between $50,000 and $75,000) undoubtedly contributed to the overall decline in taxable values, the bulk of the decline is unquestionably the result of the current state of the real estate market. With its dependence on the building construction industry, the impact on the real estate market has been especially pronounced in Flagler County.

Based on certified fiscal year 2010-11 taxable values, which were received from the Property Appraiser on July 14, 2010, the following is a summary of the property tax revenues included within the approved fiscal year 2010-11 budget:

Fund	Approved Millage Rate	Ad Valorem Tax Revenue @100%
General Fund	5.5337 Mills	$42,427,951
Debt Service Funds:		
2005 ESL	0.0818 Mills	627,403
2009 ESL	0.1114 Mills	854,125
Remainder of ESL	0.0568 Mills	435,497
2005 General Oblig. Bonds	0.2713 Mills	2,080,109
Totals – All Funds	6.0555 Mills	$46,425,085

Non-Ad Valorem (Per Parcel or Per Front Foot) Assessment Revenues – As presented, the approved fiscal year 2010-11 budget includes a total of $2,062,567 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	Fiscal Year 2010-11 Special Assessments @100%
Residential Solid Waste Collection Fund	$ 1,403,149
Daytona North Service District Fund	264,080
$3,730,000 Special Assessment Bond Debt Service Fund (Colbert Lane)	385,718
Rima Ridge Mosquito Control Fund	2,398
Bimini Gardens MSBU Fund	5,887
Totals - All Taxing Entities	$2,062,567

There is no significant change in special assessments. Only the total estimated revenues in the Residential Solid Waste Collection Fund changed from the amount included in the adopted fiscal year 2009-10 budget (an increase of $28,926 or 2.10% resulting from an increase in the number of assessable units. The Colbert Lane Note Payable Fund remained the same in FY 2009-10 as in FY 2008-09. The amount of assessment units remained the same (2,410.74 front feet) and the amount of the assessment is approved at $160 per front foot. These revenues are still sufficient to fully complete the debt service payments as they come due.

Sales and Use Taxes – The approved fiscal year 2010-2011 budget contains a total of $4,153,166 in sales and use taxes from the following sources:

Description	Approved Fiscal Year 2010-11 Revenues @100%
Local Government Half Cent Sales Tax	$ 1,965,936
Local Option Infrastructure ½¢ Sales Surtax	1,152,205

Local Communications Services Tax	197,420
Local Option Tourist Development Tax (3%)	823,737
Total	$ 4,139,298

Based on preliminary estimates, $1,965,936 in estimated proceeds from the Local Government Half-cent Sales Tax Clearing Trust Fund has been included in the approved fiscal year 2010-11 budget. This represents an increase of $284,094 or 16.89% over the $1,681,842 included in the fiscal year 2009-10 budget.

A substantial portion of the Local Government Half-cent Sales Tax Revenues has been appropriated within the approved fiscal year 2010-11 budget for the repayment of bonded indebtedness. A total of $1,410,583 or 71.18% 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 collected in the Capital Construction Sinking Fund – 210 to meet current bond debt service requirements.

Proceeds from the ½¢ Local Option Infrastructure Sales Surtax are also expected to see a slight increase during fiscal year 2010-11. The $1,152,205 included within the approved fiscal year 2010-11 budget represents an increase of $53,570 or 4.8% from the $1,098,635 included within the approved fiscal year 2009-10 budget.

Once again, a significant portion of the Local Option Infrastructure Sales Surtax Revenues is pledged, and 100% of the $1,152,205 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 2009-10 is expected to generate a total of $3,998,394.

The amount of proceeds expected to be received from the Local Communications Services Tax is also expected to decline in fiscal year 2010-11 compared to fiscal year 2009-10. A total of $200,000 is included in the approved fiscal year 2009-10 budget from this source. This amount is expected to drop by $2,580 or 1.3% to $197,420 in fiscal year 2010-11.

As with the other sources of intergovernmental revenue, 100% of the $197,420 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 anticipated that the amount of tourist development tax revenues generated in fiscal year 2010-11 will increase. We anticipate that the amount of tourist development taxes generated in fiscal year 2010-11 will total $274,579 per penny. For the full 3¢ tax, the total estimated fiscal year 2010-11 proceeds (@100%) are $823,737. These estimates are based on the information provided by the Florida Legislative Committee on Intergovernmental Relations.

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 $2,417,561 is included within the approved fiscal year 2010-11 budget in motor fuel tax revenues. This amount may be summarized as follows:

Description	Approved Fiscal Year 2010-11 Revenues @100%
Local Option Fuel Tax	$ 446,558
Constitutional Fuel Tax	1,078,712
County (7th Cent) Fuel Tax	477,077
Ninth-Cent Fuel Tax	415,214
Total	$2,417,561

The $2,417,561 included from these sources in the approved fiscal year 2010-11 budget represents an increase of 5.7% from the $2,287,074 included in the adopted fiscal year 2009-10 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 2010-11, the distribution percentages are as follows:

Entity	Fiscal Year 2010-11 Distribution
Town of Beverly Beach	0.44%
City of Bunnell	2.70%
City of Flagler Beach	4.71%
Town of Marineland	0.00%
City of Palm Coast	72.97%
Flagler County	19.18%
Total	100.00%

Licenses, Permits, and Fees – The amounts included within the approved fiscal year 2010-11 budget from these sources total $291,950 which represents a decrease of $28,384 or 9.7% from the $320,334 included within the adopted fiscal year 2008-09 budget.

This revenue category includes a number of different sources including building permit fees, right of way utilization fees, and impact fees. Notable among the various revenue sources experiencing decreases are building permit revenues, which are expected to decline by $5,789 or 2.8% from $205,789 in fiscal year 2009-10 to $200,000 in fiscal year 2010-11. Impact fee revenues are also expected to encounter a slight decline. Transportation impact fees are expected to experience a decline of $107,350 or 52.4% from $205,000 in fiscal year 2010-11 to $97,650 in fiscal year 2010-11. Similarly, Parks impact fees are expected to experience a smaller decrease, from $11,700 in fiscal year 2009-10, to $10,947 in fiscal year 2010-11, a decrease of $753 or 6.4%.

Fund Balance (or Retained Earnings) Forward (carry over) – These amounts are defined as the expected amounts that the preceding year's (fiscal year 2009-10) actual receipts exceed expenditures. These amounts are generally used to fund the various budgets until receipt of ad valorem tax and non-ad valorem per parcel assessment revenues, which normally occurs in November or early December. The approved fiscal year 2010-11 budget includes a total of $52,084,238 in fund balance (or retained earnings) brought forward, which represents 36.24% of the total approved budget of $143,723,173. Nearly 89% of the budgeted amount of fund balance (retained earnings) brought forward are included in 14 funds, which may be summarized as follows:

Fund	Budgeted Fund Balance/ Retained Earnings
General Fund	$15,216,282
Constitutional Gas Tax Fund	2,301,315
Tourist Development Funds	2,373,156
Transportation Impact Fee Palm Coast	4,219,210
Transportation Impact Fee Old East	2,686,432

Transportation Impact Fee New East	493,048
Environmentally Sensitive Lands	1,593,678
Building Department Fund	555,262
Capital Construction Sinking (Debt Service) Fund	4,583,102
Beachfront Parks Funds	1,984,522
Airport	1,496,078
Sanitary Landfill/Solid Waste	3,873,452
Landfill Const/Demo	929,116
Group Benefits (Internal Service) Fund	$4,054,000
Subtotal	46,358,653
All other funds	5,725,585
Totals – All Funds	**$52,084,238**

Debt Proceeds – As presented, the approved fiscal year 2010-11 budget contemplates one bond issue. This debt issue, in the amount of $3,256,467 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 totaling $1,854,900. The grant funding has also been budgeted as estimated revenue in the approved fiscal year 2010-11 budget of the utility enterprise fund.

Comments on Approved Expenditures

Personal Services – As included in the approved fiscal year 2010-11 budget, appropriations for personal services total $18,382,603, which represents a decrease of $289,060 or 1.5% from the $18,671,663 included in the approved fiscal year 2009-10 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 approved fiscal year 2010-11 budget document includes a total of 297.75 full time equivalent positions in county departments (i.e. excluding constitutional officers). This represents the addition of 10 positions over the 287.75 included in the adopted fiscal year 2009-10 budget. Additional Firefighter and Transportation Driver positions were added to help reduce overtime and the use of contract employees. The changes in staffing may be summarized by department as follows:

	Reduction in Number of FTE Positions
Department	**Number**
Community Services	(0.65)
Emergency Services	4.00
Financial Services	0.57
General Services	6.50
Law Library	0.15
Growth Management	(1.00)
Solid Waste	1.00
SHIP	(0.57)
Total	10.00

As presented, the approved budget includes no funding to provide salary increases to BCC employees.

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.

Even though the approved budget includes no salary increases, there may be changes to 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, which may occur at any time during the fiscal year.

The County pays 100% of the cost of employee participation in the Florida Retirement System. The total cost of this benefit for fiscal year 2010-11 is $1,930,069.

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
2007-08	$10,000
2008-09	9,000
2009-10	8,000
2010-11	8,300

In an effort to compensate for increased claims costs, county funding per employee is being increased from the $8,000 per employee in fiscal year 2009-10 to $8,300 per employee in fiscal year 2010-11. The total amount budgeted in the Insurance Fund has increased $356,714 or 3.6% from $9,791,676 in the adopted 2009-10 budget to $10,148,390 in the approved 2010-11 budget.

For fiscal year 2010-11 in an effort to maintain the fiscal solvency of the self-insurance fund and share the increased costs of the medical plan, county funding and employee contributions were increased and a second option (Blue Options) was added to the plan. The Blue options Plan offers employees a smaller increase to the employee contributions with higher deductibles and copays when utilizing the services. The original Blue Choice plan remained the same allowing employees to keep their current coverage but at a higher contribution than the Blue Options plan.

See plan summary:

Description	Blue Options	Blue Choice
Deductible (in-network/ out of network)	$500/$1,500 $1,500/$4,500	$300/$600 $700/$1,400
Coinsurance		
In Network	80%/20%	80%/20%
Out of Network	50%/50%	60%/40%
Out of Pocket Maximum		
In Network	$4,000/$8,000	$2,500/$5,000
Out of Network	$7,500/$15,000	$7,500/$15,000
Office Visit (PCP/Specialist)	$25/$60	$15/$25
Pharmacy	$10/$30/$50	$5/$20/$50
Dental/Vision Coverage	Voluntary	Voluntary

In addition to the plan document changes proposed above, a fourth rate tier option has been added to the plan. The rate categories available to employees for health care coverage now include the following:

Employee
Employee and Spouse
Employee and Children
Employee and Family

By September 30, 2010, we believe the retained earnings balance in the health insurance fund will be $3,135,595. 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 $14,578 or 2.9% from the $500,530 included in the adopted fiscal year 2009-10 budget.

As included in the approved fiscal year 2010-11 budget, there is a total of $716,983 in budgeted overtime costs. This represents a decrease of $20,215 or 2.7% from the $737,198 included in the approved year fiscal year 2009-10 budget. Over 86%

of the budgeted overtime is included in the approved fiscal year 2010-11 budget of the Emergency Services Department. The total amount budgeted for overtime in the Emergency Services Department has remained at $659,884 from the adopted fiscal year 2009-10 budget to the approved fiscal year 2010-11 budget. In prior fiscal years, personnel in the Emergency Services Department were 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 worked 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" produced nearly two-thirds of the total overtime budget. During the last quarter of fiscal year 2008-09 the Board of County Commissioners approved a salary adjustment and change in work hours for these employees. They will no longer be working "scheduled overtime."

Operating Expenses – Total operating expenses increased by $367,294 or 1.8% from $20,460,524 in fiscal year 2009-10 to $20,827,818 in the approved fiscal year 2010-11 budget.

County Departments were directed to look for operational efficiencies in an effort to maintain current operating expenses. In the approved 2010-11 all departments held the line on operating costs.

The amount included within the approved fiscal year 2009-10 budget for the purchase of insurance, specifically property casualty and liability insurance are expected to remain consistent with the previous fiscal year. The amount funded in the fiscal year 2010-11 approved budget is $688,985.

Finally, the funding provided to outside agencies is included in the operating expense category. A total of $1,039,122 has been included within the approved fiscal year 2010-11 budget for this purpose, which represents an increase of $20,769 or 20% from the $1,000,126 included in the adopted fiscal year 2009-10 budget.

Constitutional Officers – As included in the approved fiscal year 2010-11 budget, the total funding support approved for the Flagler County Constitutional Officers has increased by $121,343 from $26,188,886 in the adopted fiscal year 2009-10 budget, to $26,310,209 in the approved fiscal year 2010-11 budget. This increase is primarily related to new positions for the Clerk of the Court.

The funding provided to each of the five constitutional officers may be summarized as follows:

Constitutional Officer	Funding
Sheriff	$ 19,529,340
Property Appraiser	2,162,878
Tax Collector	2,715,567
Clerk of the Circuit Court	1,081,222
Supervisor of Elections	641,192
Judicial/Other	180,110
Total	$26,310,209

Capital Outlay – The $1,704,263 in Capital Outlay Expenditures included in the approved fiscal year 2010-11 budget represents a decrease of $84,503 or 4.95% from the $1,788,766 included in the adopted fiscal year 2009-10 budget.

The majority of these expenses is for Fire Rescue Trucks ($786,656) and grant funded busses ($570,000). Only essential equipment is being replaced this fiscal year.

Capital Improvement Program – The approved Capital Improvement Program for this fiscal year totals over 18 million dollars with 5 minor projects and 42 major projects. New Major Capital projects include replacement of bridges and widening and resurfacing County Road 305, Sidewalk improvements on SR 100 and Old Kings Road North, Park Improvements to include parking and various Airport projects. A detailed listing of these projects is provided in section 7 of this document. The following summarizes the Major Capital Projects by function:

Project	Amount Included in Fiscal Year 2010-11 Budget
Parks, Trails, Sidewalks and Libraries	$4,659,063
Roads and Bridges	5,518,559
Utility	4,401,567
Airport	3,423,031
County Buildings and Structures	601,900
Canals and Drainage	187,500
Artificial Reef	80,000
Total	$18,871,620

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

Debt Service – Debt service includes the costs of liquidating long-term liabilities of the County, such as principal and interest on bond issues and notes and contracts payable and related expenditures. The debt service expenditures of $9,964,775 included in the approved fiscal year 2010-11 budget represents a decrease of $333,881 or 3.24% over the $10,298,656 included in the adopted fiscal year 2009-10 budget.

Debt service expenditures vary depending on the amount of the periodic installments of principal and interest due on long-term obligations during a particular fiscal year. The county has no legal debt limits.

Interfund Transfers Out – As presented, the approved budget includes a total of $761,334 in interfund transfers out. There are a total of five transfers included in this category. One of these transfers accounts for $348,750 or 45.8% of the total. The following is a detail of the largest transfers:

1. A transfer of $150,000 from the Tourist Development Fund to the General Fund. This transfer is for a future grant award.

2. A transfer of $162,160 is budgeted from the Environmentally Sensitive Lands Fund to the Debt Service Fund.

3. Transfers totaling $348,750 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
County Buildings	205,000
Canals/Drainage	143,750
Total	$348,750

The remaining two interfund transfers total $53,480.

Reserves and Contingencies – A total of $37,844,601 has been included in the approved fiscal year 2010-11 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. 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 approved budget to you in the same format as last year. The budget consists 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 that will allow the average citizen to better understand the major projects the County is proposing to undertake and why.

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 department's names have been changed to provide clarification.

Lastly, the FY 2009-10 Approved Budget was awarded the Government Finance Officers Association Distinguished Budget Presentation Award. The Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Awards Program was established in 1984 to recognize exemplary budget documentation by state, provincial and local governments, as well as public universities and colleges. Entities participating in the program submit copies of their operating budget for review. Each budget document is evaluated using a comprehensive evaluation checklist and those judged proficient receive the Award.
The above comments are intended to clarify areas in which we felt additional information was necessary. If there are any other questions concerning the approved budgeted 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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Flagler County

Florida

For the Fiscal Year Beginning

October 1, 2009

President

Executive Director

ACKNOWLEDGEMENTS

An annual budget document of this complexity could not have been prepared without the efficient and dedicated service of all staff members involved. I would like to give special recognition for the outstanding efforts of Kristi Moss, Lorie Bailey-Brown, Diane Den Bleyker and the entire staff of the Financial Services Department for their efforts in the preparation of the document.

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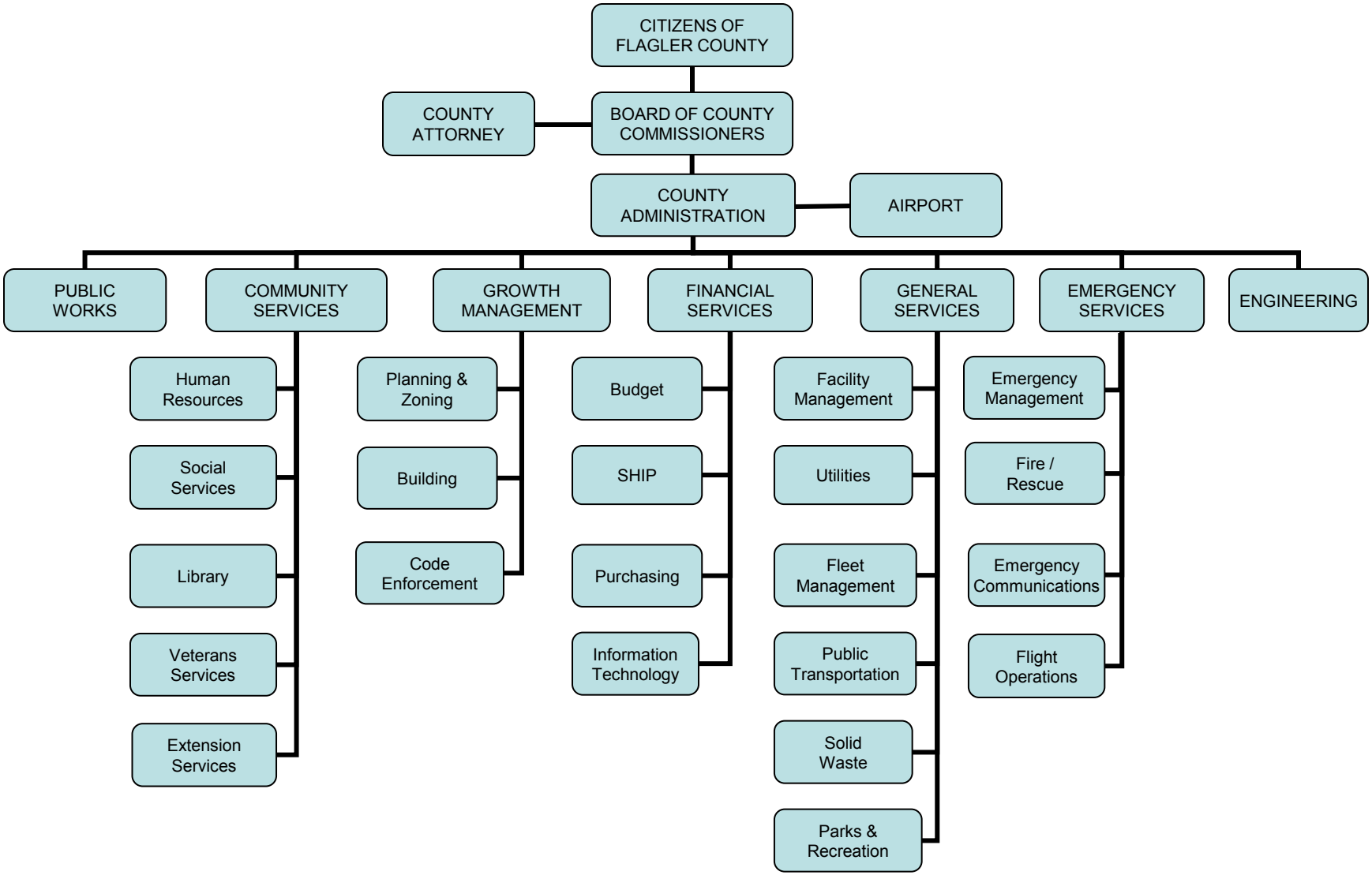
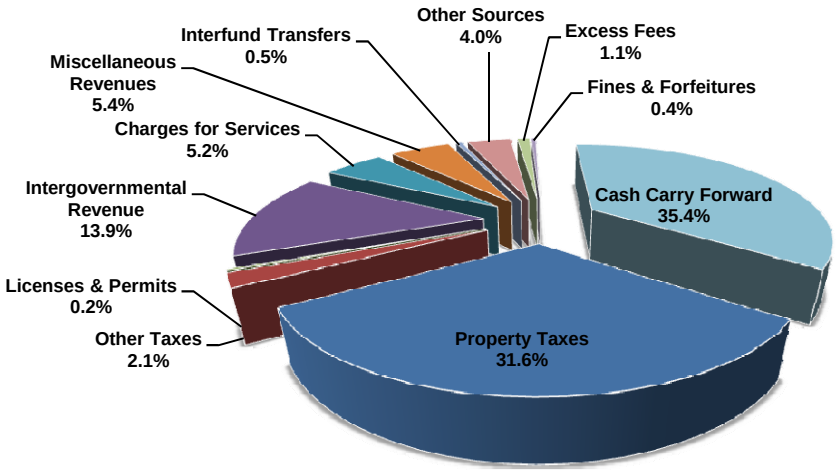

CITIZENS OF FLAGLER COUNTY
COUNTY ATTORNEY
BOARD OF COUNTY COMMISSIONERS
COUNTY ADMINISTRATION
AIRPORT
PUBLIC WORKS
COMMUNITY SERVICES
GROWTH MANAGEMENT
FINANCIAL SERVICES
GENERAL SERVICES
EMERGENCY SERVICES
ENGINEERING
Human Resources
Social Services
Library
Veterans Services
Extension Services
Planning & 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 2010-2011

SOURCES OF ALL FUNDS



Revenues

Property Taxes	$	46,425,085
Other Taxes		3,148,669
Licenses & Permits		291,950
Intergovernmental Revenue		20,452,904
Charges for Services		7,702,970
Miscellaneous Revenues		7,998,302
Interfund Transfers		762,134
Other Sources		5,901,567
Excess Fees		1,656,829
Fines & Forfeitures		584,328
Cash Carry Forward		52,084,238
Less 5%		(3,285,803)
Total Revenues	$	143,723,173

Total estimated revenues for fiscal year 2010-11 are $143,723,173 which is an increase of $1,353,769 from the adopted fiscal year 2009-10 budget. The pie chart above details the sources of funds included in the approved fiscal year 2010-11 budget. The increase is a combination of various increases in revenues with the largest increase being Intergovernmental Revenues (i.e. Grants, etc.).

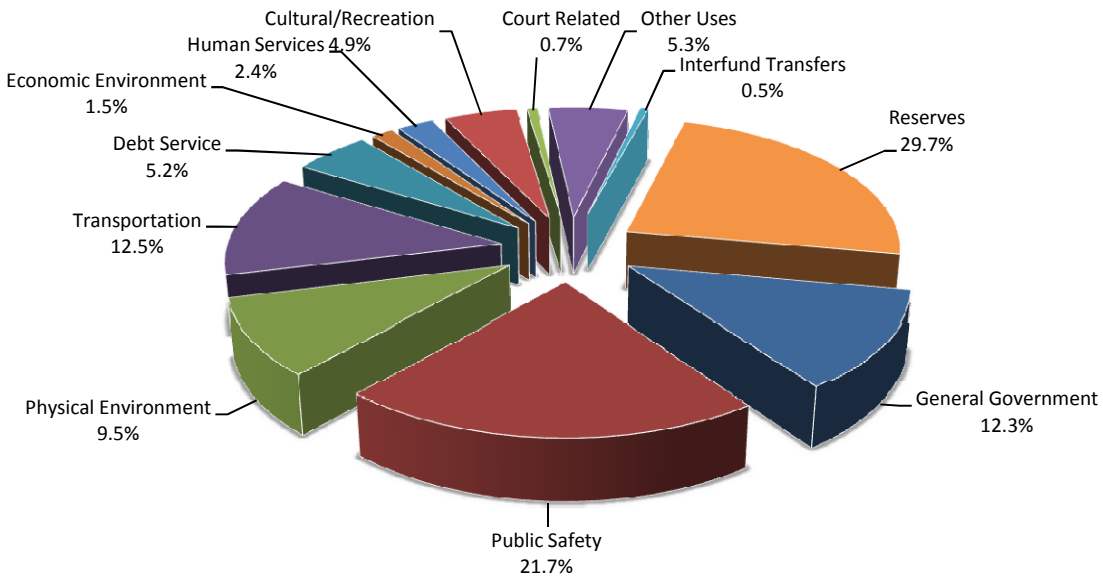
Flagler County is providing a Cash Carry Forward balance of $52,084,238. Although the amount is 35.4% of the sources of revenues, a large percentage is restricted in nature.

Cash Carry Forward

General Fund	$	15,216,282
Special Revenues Funds		19,211,880
Debt Service Funds		5,891,517
Capital Project Funds		2,382,513
Enterprise Funds		5,328,046
Internal Service Funds		4,054,000
	$	52,084,238

Flagler County Board of County Commissioners
FY 2010-2011

USE OF ALL FUNDS



Expenses		
General Government	$	17,665,004
Public Safety		31,144,861
Physical Environment		13,596,513
Transportation		17,904,273
Debt Service		7,516,073
Economic Environment		2,147,311
Human Services		3,519,478
Cultural/Recreation		6,976,406
Court Related		993,911
Other Uses		7,590,981
Interfund Transfers		762,134
Reserves/Contingency		33,906,228
	$	143,723,173

The pie chart above is a summary of the uses of funds (as included in the approved fiscal year 2010-2011 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 12.3% of 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.

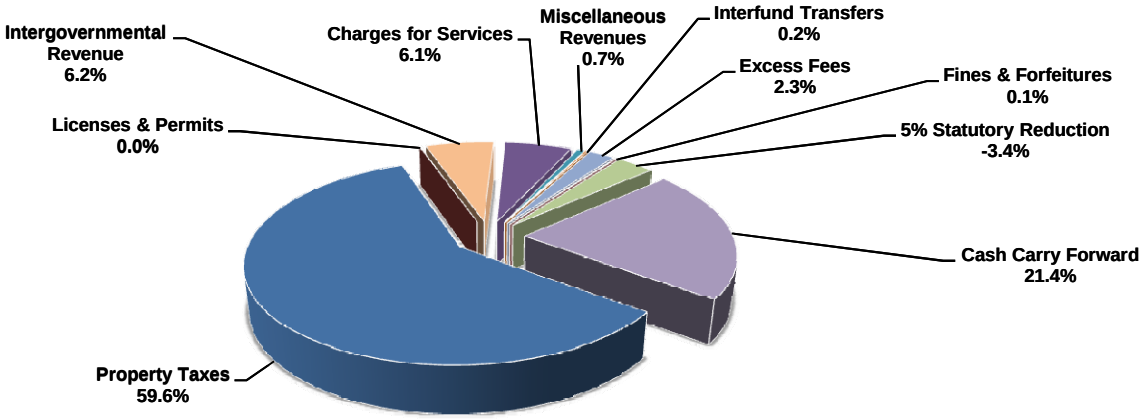
Other Uses includes various reserves including reserves for contingencies, reserves for cash to be carried forward, reserve for debt service and reserve for capital outlay. Funds in special purpose funds such as impact fee funds are frequently budgeted in a reserve for future capital outlay until specific purposes for their use are determined. A total of $7,303,599 is included in the general fund reserve for cash account in support of the Board's adopted fund balance policy.

Reserves		
General Fund	$	7,303,599
Special Revenues Funds		11,643,375
Debt Service Funds		6,279,760
Capital Project Funds		1,911,613
Enterprise Funds		3,632,286
Internal Service Funds		3,135,595
	$	33,906,228

Flagler County Board of County Commissioners
FY 2010-2011

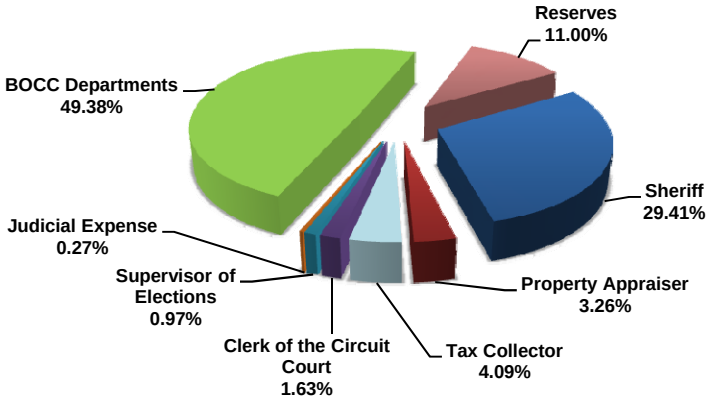
GENERAL FUND

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	$	42,432,951
Licenses & Permits		34,000
Intergovernmental Revenue		4,392,034
Charges for Services		4,361,926
Miscellaneous Revenues		479,125
Interfund Transfers		150,800
Excess Fees		1,654,829
Fines & Forfeitures		85,797
5% Statutory Reduction		(2,406,215)
Cash Carry Forward		15,216,282
Total Revenues	$	66,401,529

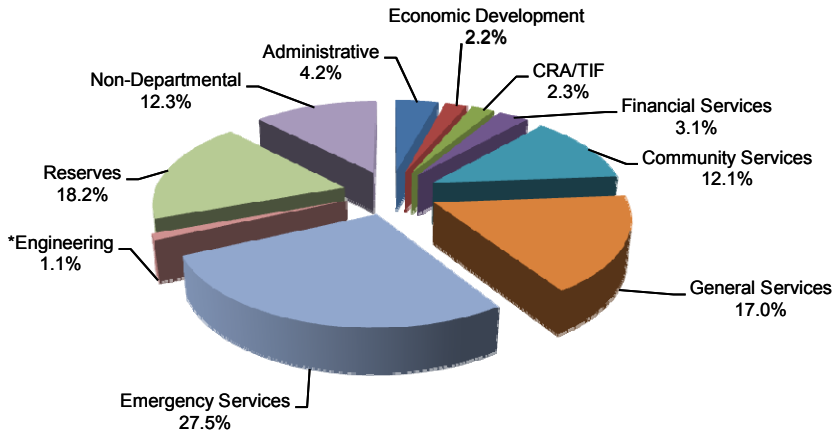
The General Fund services in the budget include:



Expenses		
Sheriff	$	19,529,340
Property Appraiser		2,162,878
Tax Collector		2,715,567
Clerk of the Circuit Court		1,081,222
Supervisor of Elections		641,192
Judicial Expense		180,010
		26,310,209
BOCC Departments		32,787,721
Reserves		7,303,599
Total Expenses	$	66,401,529

Flagler County Board of County Commissioners
FY 2010-2011

The graph and chart below display the details of expenses for the BOCC controlled Departments. The categories include: **Administrative**-Board of County Commissioners, Administration, Land Management, 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.



Expenses	
Administrative	1,686,651
Economic Development	880,000
CRA/TIF	904,566
Financial Services	1,224,721
Community Services	4,853,128
General Services	6,831,855
Emergency Services	11,013,314
*Engineering	447,915
Reserves	7,303,599
Non-Departmental	4,945,571
	$ 40,091,320

*Moved from Municipal Services Fund

An overall decrease in General Fund expenditures for this fiscal year from the prior fiscal year is $2,203,614 (this includes FY10 Engineering expenses that totaled $455,074).

	Fiscal Year 2009/2010	Fiscal Year 2010/2011	Difference
Constitutional Officers	$ 26,063,365	$ 26,130,199	$ (66,834)
Judicial Expenses	125,521	180,010	$ (54,489)
BOCC Departments	30,878,136	31,003,155	$ (125,019)
CRA's	1,099,830	904,566	$ 195,264
Economic Development	990,000	880,000	$ 110,000
Reserves	8,871,456	7,303,599	$ 1,567,857
	$ 68,028,308	$ 66,401,529	$ 1,626,779

Flagler County Board of County Commissioners
FY 2010-2011

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY10 BUDGET	FY11 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Board of County Commissioners	414,795	412,015	412,015	0		page 3-5
Administration	643,486	638,793	638,793	0		page 3-8
Land Management	78,143	83,575	83,575	0		page 3-10
Economic Development	990,000	880,000	880,000	0		page 3-14
County Attorney	566,825	552,268	552,268	0		page 3-12
Budget Office	440,422	470,994	458,437	12,557	staff time TDC	page 3-18
Purchasing	245,824	243,058	243,058	0		page 3-21
Information Technology	491,327	510,669	463,426	47,243	Sup. Of Elections - Salary reimbursement	page 3-24
Human Resources	244,415	240,957	240,957	0		page 3-29
County Extension Service	265,316	258,755	253,255	5,500	WEP program	page 3-32
Social Services Administration	241,329	241,762	241,762	0		page 3-36
Human Services	1,539,726	1,595,666	1,591,166	4,500	"Choose Life" license plates	page 3-40
Senior Services	673,204	654,696	489,609	165,087	grants, donations, co-pays, medwaiver	page 3-46
Adult Day Care	206,610	205,121	71,467	133,654	grants, contributions, co-pays	page 3-50
Congregate Home Delivered Meals	330,079	296,012	(3,546)	299,558	grants, donations	page 3-52
Veterans Services	127,157	124,014	124,014	0		page 3-56
Library	1,228,451	1,183,068	1,043,647	139,421	passport fees, fines, state aid, endowment	page 3-62
Bunnell Library	71,396	53,076	53,076	0		page 3-65
General Services Administration	374,264	331,942	331,942	0		page 3-69
Fleet Management	398,395	389,488	209,788	179,700	vehicle repair hourly billings, admin. fuel fee	page 3-72
Facilities Management	2,026,041	1,910,984	1,777,984	133,000	staff time projects/GSB landscape	page 3-75
Government Services Building	769,265	718,856	441,456	277,400	school board contribution	page 3-79
Public Transportation	1,525,322	1,784,245	390,344	1,393,901	grants, medicaid, med waiver, bus fares,	page 3-85
Recreation Facilities	1,368,923	1,311,492	1,129,786	181,706	staff time capital projects, facility use fees	page 3-88
Recreation Services/Programs	117,061	90,000	90,000	0	facility rental fees, recreation fees	page 3-91
Bull Creek	79,135	71,087	(22,733)	93,820	camping, boat slips, rest. rent, facility usage	page 3-93
Princess Place Preserve	150,622	143,207	131,667	11,540	camping fees, donations	page 3-95
Parks Grants	0	80,554	0	80,554	Artificial Reef	page 3-98
ES Administration	412,127	298,215	279,919	18,296	city contributions for CAD system	page 3-102
Emergency Management General	275,944	501,528	212,745	288,783	EMPA/EMPG grant	page 3-108
Emergency Communications 800 MHz	1,495,857	1,383,923	1,266,263	117,660	city contributions 800MHz, automation fees	page 3-113

Flagler County Board of County Commissioners
FY 2010-2011

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

DEPARTMENT/DIVISION	EXPENSES		REVENUES			DETAILS FOUND ON PAGE
	FY10 BUDGET	FY11 BUDGET	GENERAL FUND CONTRIBUTION	SPECIFIC SOURCES	SOURCE DESCRIPTIONS	
Emergency Flight Operations	504,988	503,111	423,111	80,000	helicopter transport fees	page 3-115
Fire/Rescue	8,162,263	8,276,724	5,821,483	2,455,241	ambulance fees, fire inspection fees, other	page 3-118
Other Grants Awarded	385,085	49,813	0	49,813	haz mat, EMS, Homeland Security	page 3-124/125
*Engineering	462,762	447,915	220,159	227,756	staff time	page 3-129
Pooled Expenditures	2,663,002	2,717,771	2,170,556	547,215	gas reimb., driver education fees	page 3-133
Interfund Transfers	1,170,013	425,694	425,694	0		page 3-136
Tax Increment Financing	1,099,830	904,566	904,566	0	ad valorem taxes	page 3-139
Capital Projects	630,415	904,077	350,077	554,000	FY 10/11 Capital Projects budgeted in Fund 310	page 3-140
Medical Examiner	198,469	198,469	198,469	0		page 3-141
Reserves	8,871,456	7,303,599	7,303,599	0		page 3-142
Value Adjustment Board	10,575	10,575	7,875	2,700	filing fees	page 3-143
Gen'l Liability Insurance	688,985	688,985	688,985	0		page 3-146
Subtotal BCC Divisions	**41,950,319**	**40,091,320**	**32,590,715**	**7,500,605**		
Sheriff	19,529,340	19,529,340	19,529,340	0	page	2-6
Property Appraiser	2,162,878	2,162,877	2,162,877	0		page 2-11
Tax Collector	2,715,387	2,715,567	1,515,567	1,200,000	excess fees	page 2-14
Clerk of the Circuit Court	991,222	1,081,222	1,081,222	0		page 2-18
Supervisor of Elections	689,538	641,192	641,192	0	total less $15,000 HAVA grant	page 2-22
State Attorney	40,850	40,850	40,850	0		page 2-27
Public Defender	10,524	3,320	3,320	0		page 2-29
Circuit Court	17,000	16,000	16,000	0		page 2-31
Court Expenses	1,000	1,000	1,000	0		page 2-33
Court Reporter	3,200	2,200	2,200	0		page 2-35
Drug Court	0	70,000	0	70,000	SMC Mental Health/Drug Crt. Enhancement	page 2-37
Guardian Ad Litem	48,447	43,140	43,140	0		page 2-39
County Court	4,500	3,500	3,500	0		page 2-41
Subtotal Judicial/Constitutional	**26,213,886**	**26,310,209**	**25,040,209**	**1,270,000**		
Total General Fund	**68,164,205**	**66,401,529**	**57,630,924**	**8,770,605**		

*FY 10 includes Engineering

Flagler County Board of County Commissioners

FY 2010-2011

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Administrative:						
Board of County Commissioners	343,649	63,366	5,000	0	0	412,015
County Administrator:						
Administration 595,408		33,385	10,000	0	0	638,793
Land Management	78,865	4,710	0	0	0	83,575
Economic Development	0	0	0	0	880,000	880,000
County Attorney	471,618	80,650	0	0	0	552,268
Financial Services						
Budget	459,012	11,982	0	0	0	470,994
Purchasing	237,929	5,129	0	0	0	243,058
Information Technology	346,188	134,481	30,000	0	0	510,669
Community Services:						
Human Resources	218,572	22,386	0	0	0	240,958
County Extension Services	202,937	55,818	0	0	0	258,755
Social Services Admin	221,436	20,326	0	0		241,762
Human Services	153,800	3,797	0	0	1,438,069	1,595,666
Senior Services	204,978	438,391	0	0	11,327	654,696
Adult Day Care	175,755	29,366	0	0	0	205,121
Congregate Meals	42,082	253,930	0	0	0	296,012
Veterans Services	112,960	7,054	0	0	4,000	124,014
Library	733,126	133,742	316,200	0	0	1,183,068
Bunnell Library	27,692	9,384	16,000	0	0	53,076
General Services:						
General Services-Administration	320,996	10,946	0	0	0	331,942
Fleet Management	329,475	60,013	0	0	0	389,488
Facilities Management	1,117,046	761,938	32,000	0	0	1,910,984
Government Services Building	0	710,856	8,000	0	0	718,856
Public Transportation	766,360	447,885	570,000	0	0	1,784,245
Recreation Facilities	566,509	580,483	54,500	0	110,000	1,311,492
Recreation - Carver Gym	62,573	27,427	0	0	0	90,000
Bull Creek	35,087	36,000	0	0	0	71,087
Princess Place Preserve	118,097	25,110	0	0	0	143,207
Parks Grants	0	554	80,000	0	0	80,554

Flagler County Board of County Commissioners

FY 2010-2011

APPROPRIATION SUMMARY BY CATEGORY BOCC ONLY- GENERAL FUND

DEPARTMENT	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	OTHER	TOTAL
Emergency Services:						
Administration	77,789	220,426	0	0	0	298,215
Emergency Management/EMPA & EMPG	237,089	253,008	11,431	0	0	501,528
Emergency Communications/800 MHz	0	415,023	0	968,900	0	1,383,923
Emergency Flight Operations	209,606	293,505	0	0	0	503,111
Fire/Rescue	6,386,261	984,056	786,656	119,751	0	8,276,724
Emergency Services Grants	0	49,813	0	0	0	49,813
Engineering	427,511	20,404	0	0	0	447,915
Subtotal BOCC Departments	**15,280,406**	**6,205,344**	**1,919,787**	**1,088,651**	**2,443,396**	**26,937,584**
% of Allocation	**57%**	**23%**	**7%**	**4%**	**9%**	
Non-Departmental:						
Pooled Expenditures	75,750	1,577,900	25,000	0	1,039,123	2,717,773
Interfund Transfers	0	0	0	0	425,691	425,691
Tax Increment Financing	0	0	0	0	904,566	904,566
General Fund Capital Projects	0	0	904,077	0	0	904,077
Medical Examiner	0	178,462	0	0	20,007	198,469
Reserves	0	0	0	0	7,303,599	7,303,599
Value Adjustment Board	0	10,575	0	0	0	10,575
General Liability Insurance	0	688,986	0	0	0	688,986
Subtotal Non-Department	**75,750**	**2,455,923**	**929,077**	**0**	**9,692,986**	**13,153,736**
Total BOCC Funding	**15,356,156**	**8,661,267**	**2,848,864**	**1,088,651**	**12,136,382**	**40,091,320**

GENERAL FUND - BOCC DEPARTMENTS ONLY

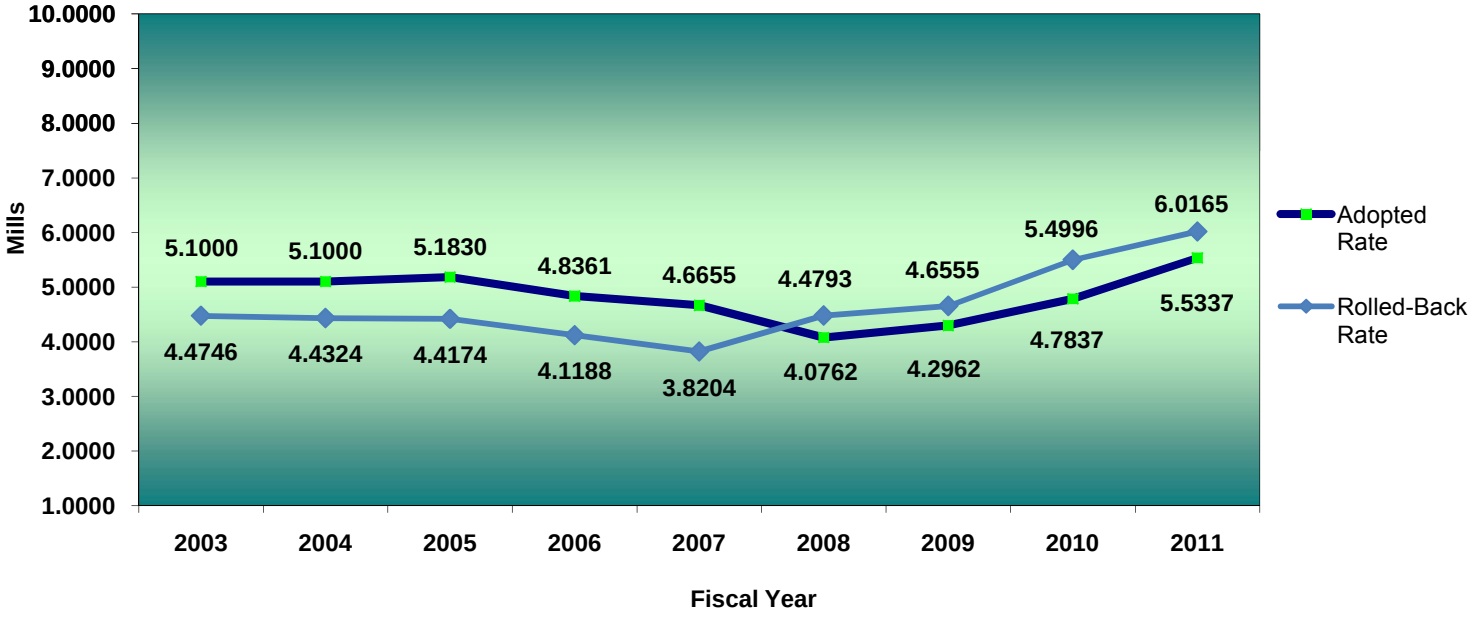
Category Level	Amount	% Allocation
Personal Services	15,280,406	38%
Operating Expenses	6,205,344	15%
Capital Outlay	1,919,787	5%
Debt Service	1,088,651	3%
Other	2,443,396	6%
Subtotal BOCC Departments	26,937,584	67%
Non-Departmental	13,153,736	33%
Total BOCC Funding	40,091,320	

For Constitutional figures see Section 2

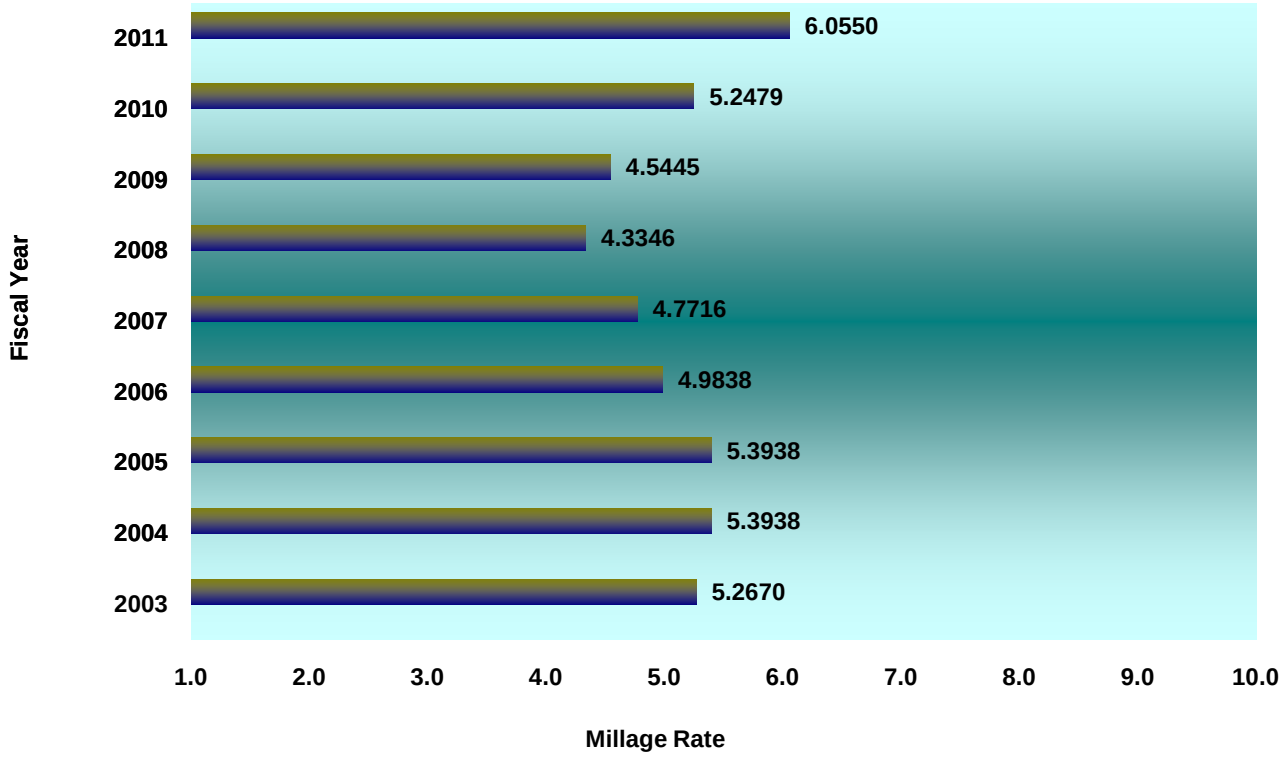
FLAGLER COUNTY HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	ESL Millage Rate	Debt Service Millage Rate	Combined Millage Rate
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
2010	9,452,067,430	4.7837	0.1057	0.3585	5.2479
2011	7,667,193,838	5.5337	0.0568	0.4645	6.0550

General Fund Rollback Rate vs. Adopted Rate



History of Combined Millage Rate

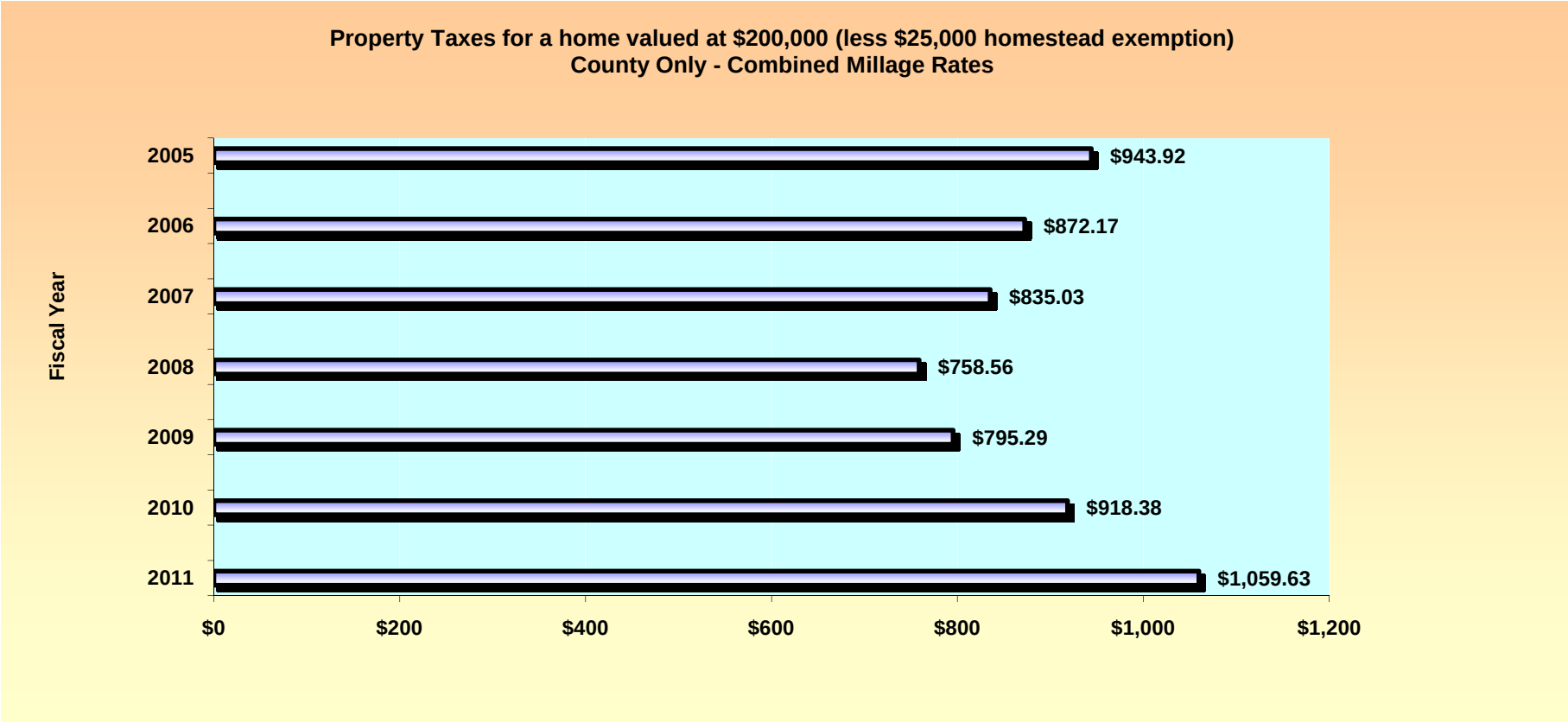


Flagler County Board of County Commissioners
FY 2010-2011

Property Tax Rates
Last Ten Fiscal Years
(rate per $1,000 of assessed value)

Fiscal Year	Countywide Gross Taxable Value	General Fund Millage Rate	ESL Operating Millage Rate	Environmentally Sensitive Lands Acquisition Program Debt Service Funds - Limited Tax General Obligation Bonds				Courthouse G.O. Bonds Series 2005	Total Voted Debt Service Millage	Combined Millage Rate
				Series 1998	Series 2005	Series 2009	Total ESL Debt			
2002	$ 3,174,408,169	4.9612 Mills	0.0000 Mills	0.3300 Mills	0.0000 Mills	0.0000 Mills	0.3300 Mills	0.0000 Mills	0.3300 Mills	5.2912 Mills
2003	$ 3,706,217,429	5.1000 Mills	0.0000 Mills	0.1670 Mills	0.0000 Mills	0.0000 Mills	0.1670 Mills	0.0000 Mills	0.1670 Mills	5.2670 Mills
2004	$ 4,510,537,048	5.1000 Mills	0.0000 Mills	0.1387 Mills	0.0000 Mills	0.0000 Mills	0.1387 Mills	0.0000 Mills	0.1387 Mills	5.2387 Mills
2005	$ 5,737,706,898	5.1830 Mills	0.0000 Mills	0.1086 Mills	0.1040 Mills	0.0000 Mills	0.2126 Mills	0.0000 Mills	0.2126 Mills	5.3956 Mills
2006	$ 7,882,141,066	4.8361 Mills	0.0000 Mills	0.0756 Mills	0.0721 Mills	0.0000 Mills	0.1477 Mills	0.0000 Mills	0.1477 Mills	4.9838 Mills
2007	$ 10,903,361,208	4.6655 Mills	0.0000 Mills	0.0536 Mills	0.0525 Mills	0.0000 Mills	0.1061 Mills	0.0000 Mills	0.1061 Mills	4.7716 Mills
2008	$ 12,184,917,324	4.0762 Mills	0.0000 Mills	0.0454 Mills	0.0436 Mills	0.0000 Mills	0.0890 Mills	0.1694 Mills	0.2584 Mills	4.3346 Mills
2009	$ 11,200,626,942	4.2962 Mills	0.0000 Mills	0.0140 Mills	0.0521 Mills	0.0000 Mills	0.0661 Mills	0.1822 Mills	0.2483 Mills	4.5445 Mills
2010	$ 9,452,067,430	4.7837 Mills	0.1057 Mills	0.0000 Mills	0.0651 Mills	0.0792 Mills	0.1443 Mills	0.2142 Mills	0.3585 Mills	5.2479 Mills
2011 (1)	$ 7,667,193,838	5.5337 Mills	0.0568 Mills	0.0000 Mills	0.0818 Mills	0.1114 Mills	0.1932 Mills	0.2713 Mills	0.4645 Mills	6.0550 Mills

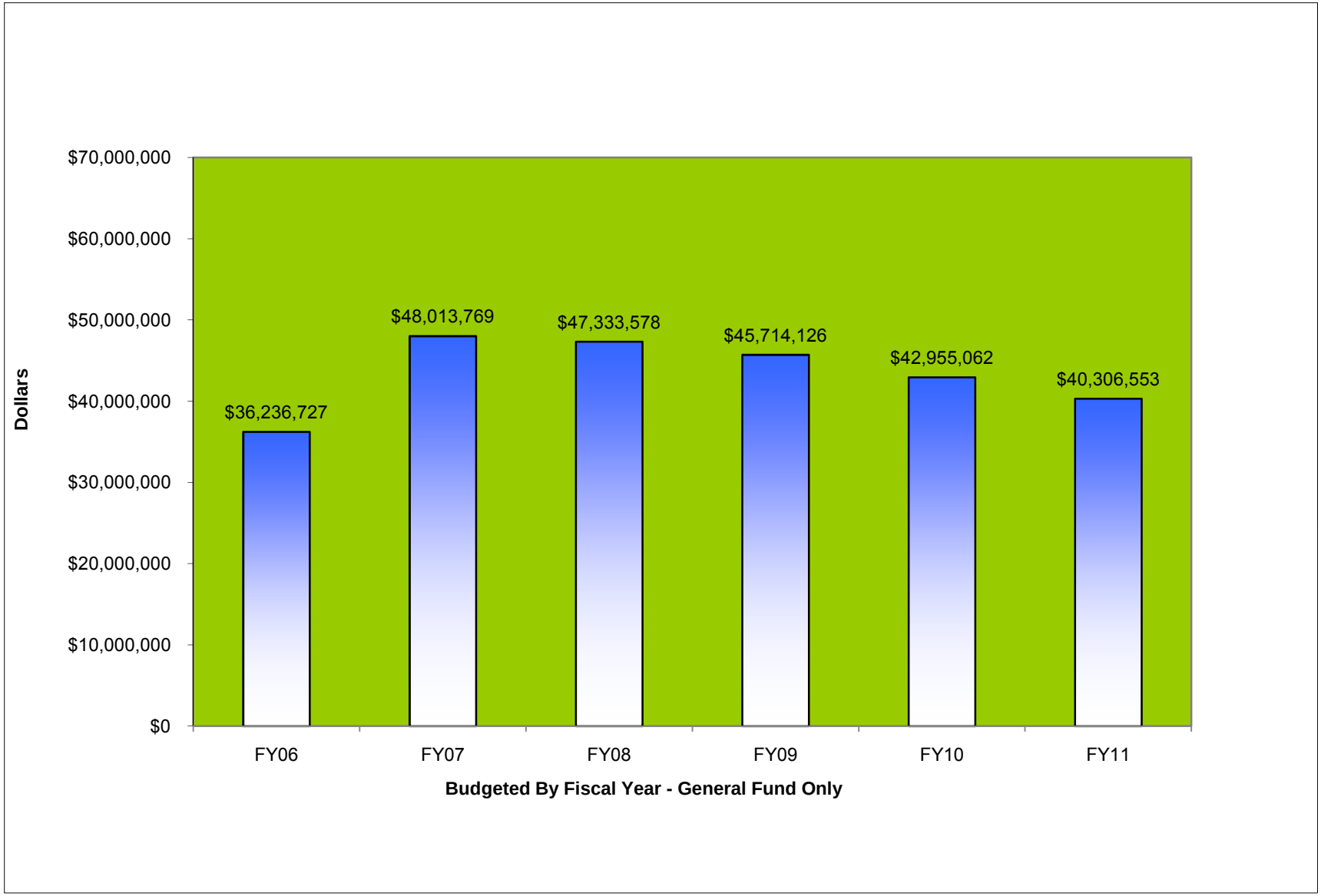
Notes: (1) Rates are as included in the proposed budget.



For demonstation purposes the homestead exemption has remained at $25,000. The exemption for fiscal years 2009,2010 and 2011 of $50,000 would reduce the total taxes to $681.68,$787.19 and $908.25 respectively.

Flagler County Board of County Commissioners
FY 2010-2011

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



Flagler County Board of County Commissioners
FY 2010-2011

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		2.3000	6.0544	4.2023	3.0896	3.5000
% of Total Tax Bill		14%	29%	22%	17%	19%
TOTAL - COUNTY-WIDE	6.055	6.055	6.055	6.055	6.055	6.055
% of Total Tax Bill	41.1%	35.6%	29.1%	32.0%	34.0%	33.2%
TOTAL - SCHOOL DISTRICT	8.0130	8.0130	8.0130	8.0130	8.0130	8.0130
% of Total Tax Bill	54.4%	47.1%	38.6%	42.3%	45.0%	44.0%
ST. JOHN'S RIVER WATER MGT. DISTRICT	0.4158	0.4158	0.4158	0.4158	0.4158	0.4158
% of Total Tax Bill	2.8%	2.4%	2.0%	2.2%	2.3%	2.3%
INLAND WATER NAVIGATION	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345
% of Total Tax Bill	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
MOSQUITO CONTROL	0.2038	0.2038	0.2038	0.2038	0.2038	0.2038
% of Total Tax Bill	1.4%	1.2%	1.0%	1.1%	1.1%	1.1%
TOTAL TAX BILL	**14.7221**	**17.0221**	**20.7765**	**18.9244**	**17.8117**	**18.2221**

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.

FY10 Final Prior Year Gross Taxable Value	This is the final official taxable value for FY10 and reflects countywide values as of January 1, 2009.	9,336,098,682
FY11 June 1 Estimated Taxable Value	This is the first estimate of the taxable value for FY11. It reflects an estimate of the countywide value on January 1, 2010 and is used for preliminary revenue estimates.	7,510,000,000
FY11 July 1 Certified Taxable Value	This is a certified report of the January 1, 2010 taxable value. It is used to update revenue estimates made from the earlier June 1 estimated value.	7,667,193,838

Following is a breakout of the increase (decrease) over the FY10 Final Prior Year Gross Taxable Value:

Existing Properties	(1,755,766,442)	
New Construction	86,861,598	
Total	(1,668,904,844)	-17.88%

Flagler County Board of County Commissioners
FY 2010-2011

BUDGET PROFORMAS

The following information is provided for projection purposes only.

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

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

Proforma Assumptions

Revenues:

- Tourist Development Taxes – FY10-11 revenues are budgeted at $823,737 and annualized increase of 1% thereafter
- Fuel Taxes – FY10-11 revenues are budgeted using revenue estimates prepared by the Florida Department of Revenue Office of Tax Research in the Local Government Financial Information Handbook for 2010 which is a 1.92% increase from FY09-10 Budget and annualized increase of 1% thereafter
- State Shared Revenue – FY10-11 revenues are budgeted using the Local Government Financial Information Handbook for 2010 and FY10-11 estimates resulting in a 3.95% increase from FY09-10 Budget and annualized increase of 4% thereafter
- Sales Taxes – FY10-11 revenues are budgeted using the Local Government Financial Information Handbook for 1% increase for FY10-11 Budget from FY09-10 Budget and annualized increase of 1% thereafter

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:

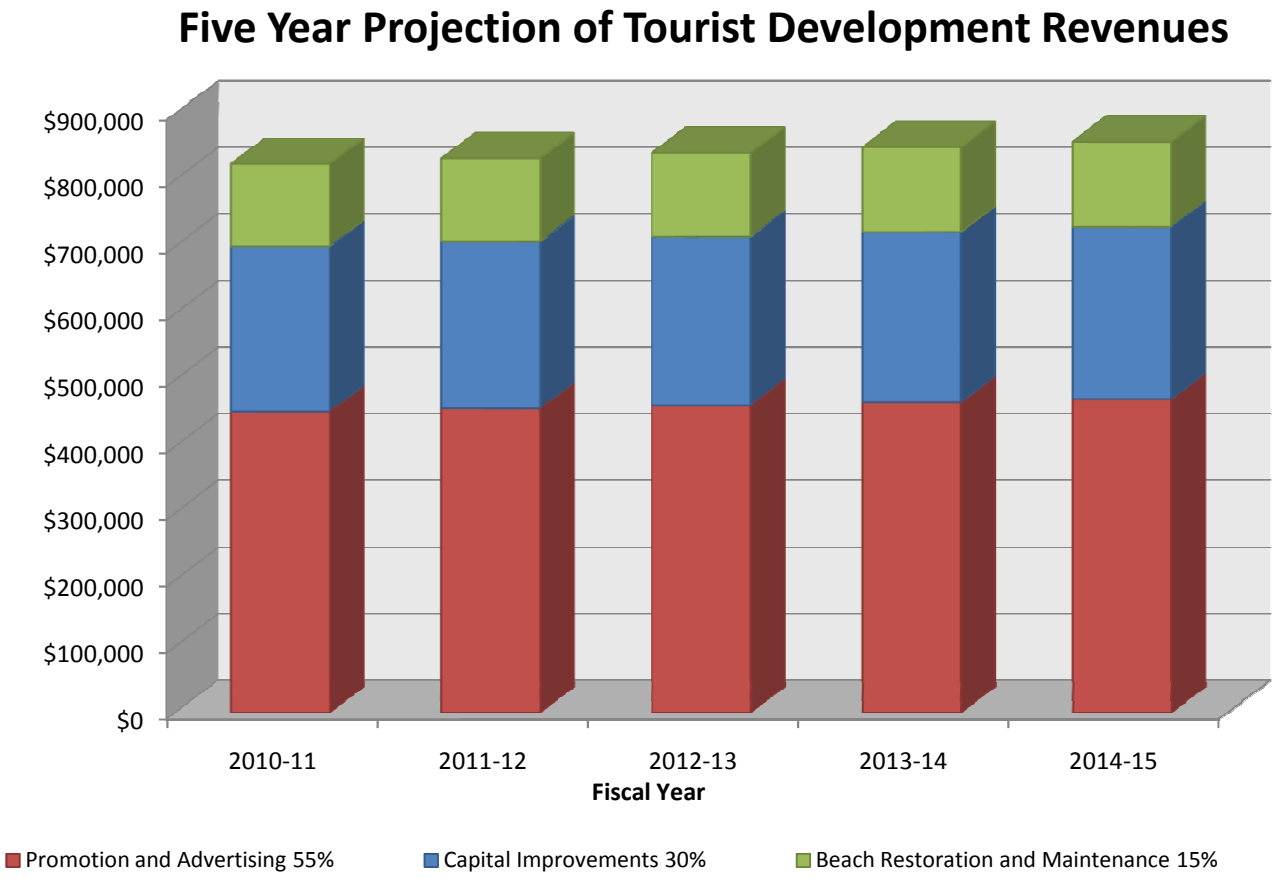
- Taxes
- Licenses and Permits
- Intergovernmental Revenues
- Charges for Services
- Fines and Forfeitures
- Miscellaneous Revenues
- Other Financing Sources

Expenditures:

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

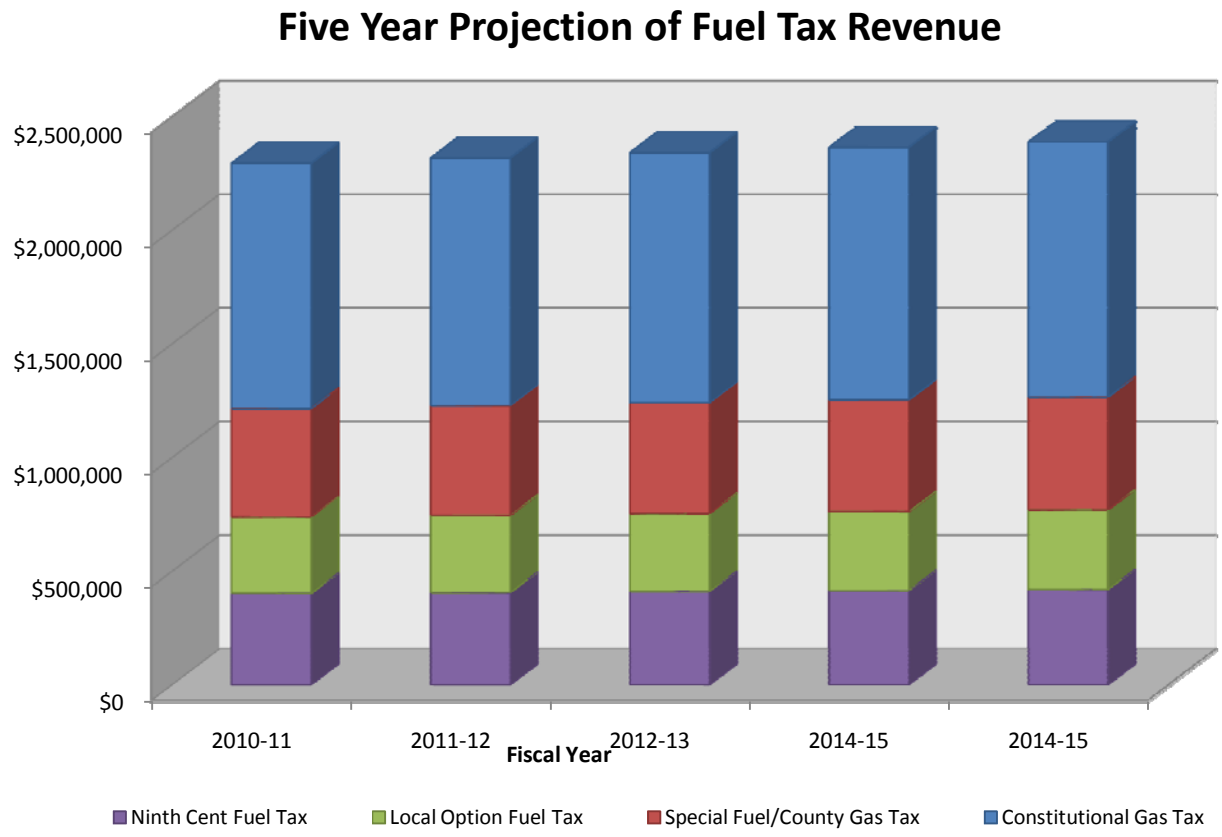
RESORT TAXES

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 averaged $847,720 over the last 3 fiscal years. A five year projection of future revenues is based on declining revenues over the past 3 years with a less than 1% projected increase for FY10-11 and 1% increases each year following. Tourist Development Revenues are allocated to three funds: Fund 109 Capital Projects 30%, Fund 110 Promotional Activities 55% and Fund 111 Beach Restoration and Maintenance 15%. See Page 5-2 in Section 5-Special Revenue Funds for details regarding these funds.



FUEL TAXES

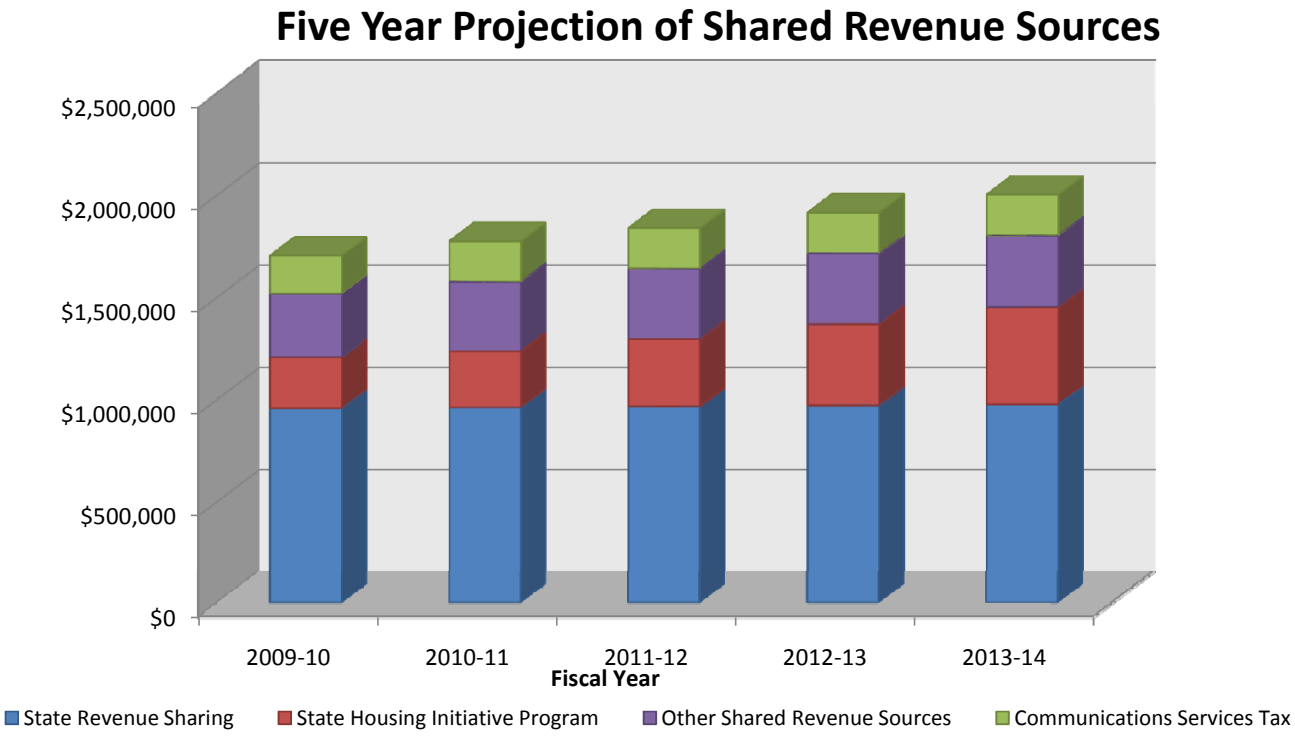
Flagler County levies 10-cents in fuel tax on each gallon of gasoline purchased. The State of Florida distributes the revenue generated from the fuel tax and strictly regulates its use for transportation related expenditures such as construction or maintenance of roads and bridges, and the purchase of rights-of-way. Annual revenues averaged $1,943,346 over the last three fiscal years. A five year projection of future revenues is based on declining revenues over the past three years with a 1.92% increase for FY10-11 from prior year budget and 1% increases each year following.
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, and Public Safety program revenues to offset county fire/rescue expenses.

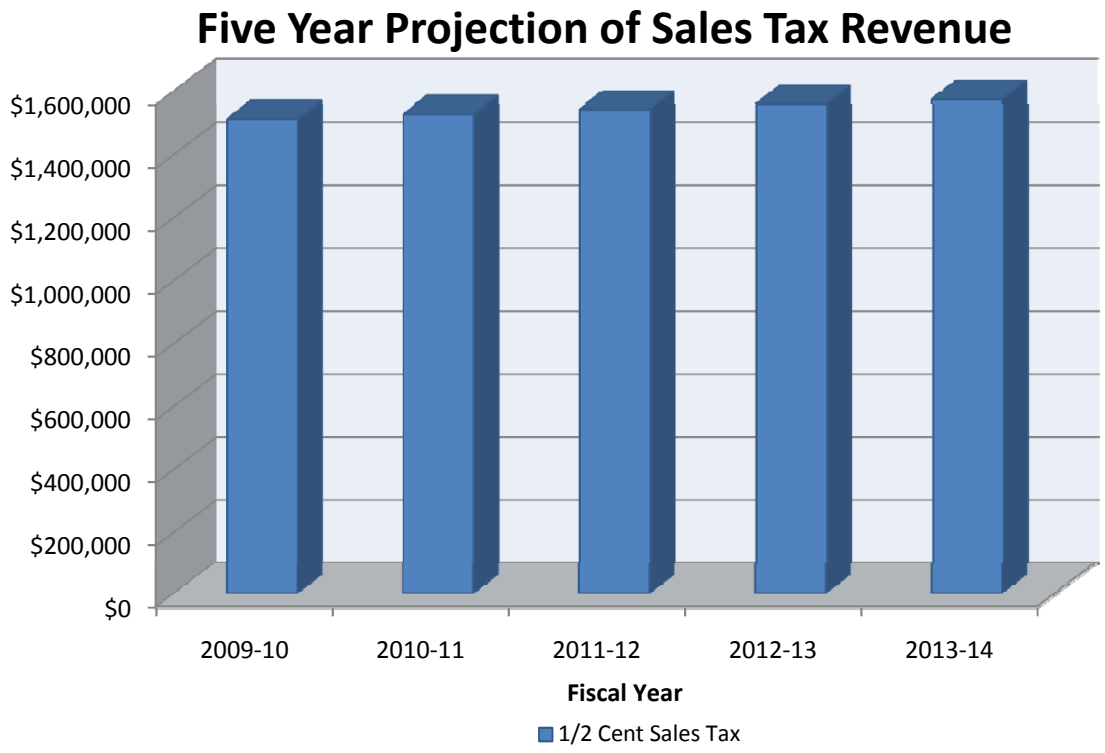
The State's revenue sharing program was designed to help maintain a relative equality of revenue receipts across units of local government. Distribution to eligible counties is based on an allocation formula using county population, unincorporated county population, and county sales tax collection factors. With the exception of 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 2010-2011

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 07-08	BUDGETED FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	FUNDING SOURCE
GENERAL FUND					
BOARD OF COUNTY COMMISSIONERS	5.00	5.00	5.00	5.00	General
COUNTY ADMINISTRATION	6.00	6.00	7.00	7.00	General
COUNTY ATTORNEY	4.00	4.00	4.00	4.00	General
FINANCIAL SERVICES:					
Budget	6.00	5.10	5.43	6.00	General
Purchasing	4.00	4.00	4.00	4.00	General
Information Technology	6.00	5.00	5.00	5.00	General
Grants	0.30	0.00	0.00	0.00	General
Total	**16.30**	**14.10**	**14.43**	**15.00**	
COMMUNITY SERVICES:					
Human Resources	4.00	3.00	3.00	3.00	General
County Extension Services	6.00	5.00	5.00	5.00	General
Social Services	18.50	17.50	15.75	15.75	General
Veteran's Services	2.00	2.00	2.00	2.00	General
Library Services	18.85	18.85	18.35	17.70	General
Total	**49.35**	**46.35**	**44.10**	**43.45**	
GENERAL SERVICES:					
General Services Administration	4.00	6.00	6.00	5.00	General
Fleet Management	5.50	7.00	6.00	6.00	General
Facilities Management	37.00	29.00	24.00	23.00	General
Public Transportation	21.00	15.50	15.50	23.50	General/Grant
Recreation Facilities	15.50	12.25	11.50	12.50	General
Bull Creek	0.00	0.75	1.00	1.00	General
Princess Place Preserve	0.00	2.50	3.50	3.00	General
Recreation Services (Carver Gym)	9.00	2.00	2.00	2.00	General
Total	**92.00**	**75.00**	**69.50**	**76.00**	

Flagler County Board of County Commissioners
FY 2010-2011

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	BUDGETED FY 07-08	BUDGETED FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	FUNDING SOURCE
EMERGENCY SERVICES:					
Emergency Services Administration	8.60	4.40	3.40	1.75	General
Emergency Management	3.00	3.00	3.00	3.50	General/Grant
Emergency Flight Operations	3.00	2.00	2.00	2.00	General
Fire/Rescue	80.00	79.00	79.00	84.00	General
Total	**94.60**	**88.40**	**87.40**	**91.25**	
ENGINEERING	0.00	0.00	0.00	5.00	Moved from Fund 180
TOTAL BOCC GENERAL FUND	**267.25**	**238.85**	**231.43**	**246.70**	
CONSTITUTIONAL OFFICERS					
Clerk of the Court	38.00	33.00	28.00	29.00	General
Property Appraiser	31.00	31.00	31.00	31.00	General
Tax Collector	30.00	30.00	30.00	30.00	General
Sheriff's Office - full time	253.00	253.00	253.00	253.00	General
- part time (full time equivalent)	26.00	26.00	26.00	26.00	
Supervisor of Elections	6.00	6.00	6.00	6.00	General
Guardian Ad Litem	0.50	0.50	0.50	0.50	General
Drug Court	1.00	0.80	0.00	0.00	Grant
TOTAL GENERAL FUND CONSTITUTIONAL OFFICERS	**385.50**	**380.30**	**374.50**	**375.50**	
SPECIAL REVENUE FUNDS					
Court Innovations	0.00	0.20	1.00	1.00	Judicial Fund
Teen Court	1.00	1.00	1.00	1.00	General/Fees
Law Library	0.15	0.15	0.15	0.30	Fees
State Housing Initiatives Partnership	0.70	0.90	0.57	0.00	Grant/General
TOTAL SPECIAL REVENUE FUNDS	**1.85**	**2.25**	**2.72**	**2.30**	

Flagler County Board of County Commissioners
FY 2010-2011

POSITION AUTHORIZATION SUMMARY BY DEPARTMENT

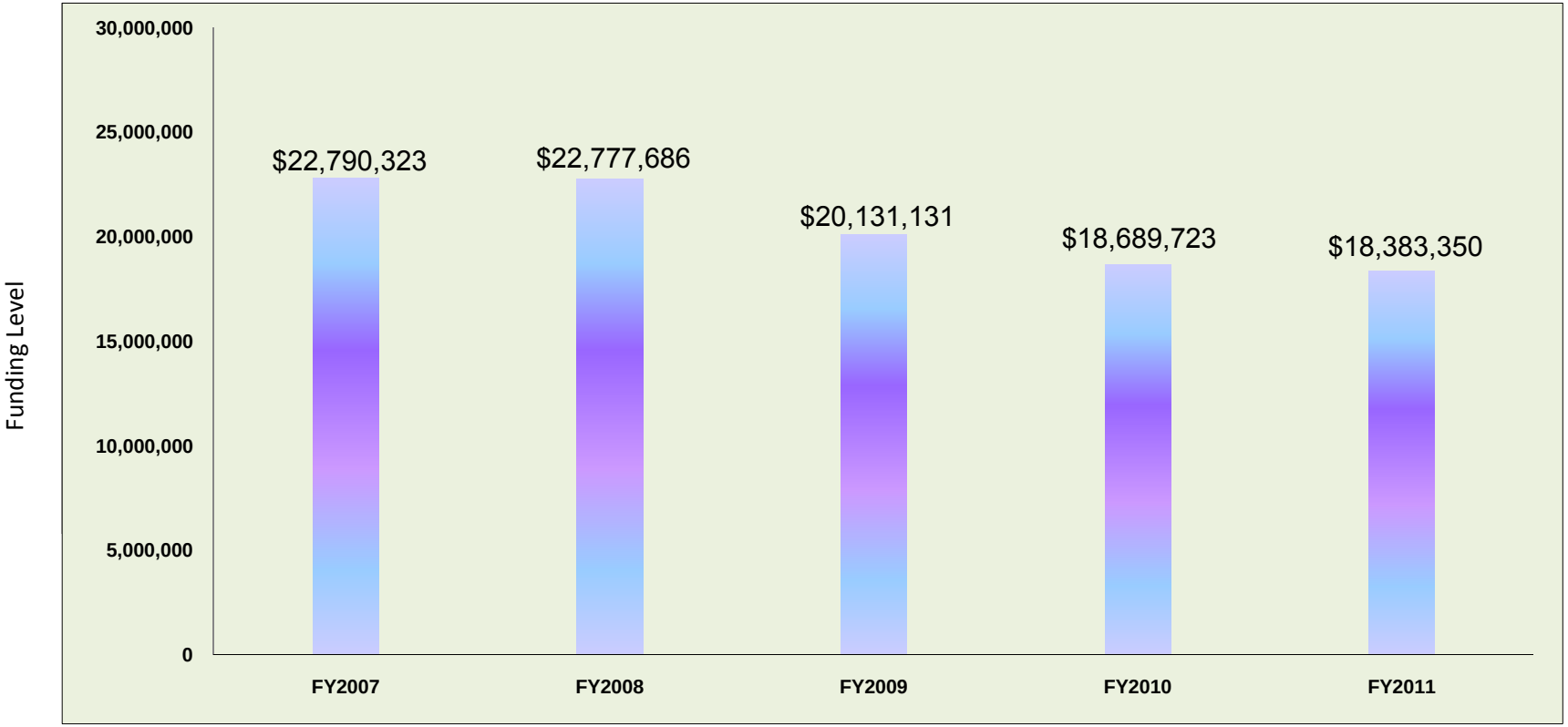
DEPARTMENT/DIVISION	BUDGETED FY 07-08	BUDGETED FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	FUNDING SOURCE
ENTERPRISE NON GENERAL FUNDS					
County Transportation Trust - Public Works:					
Administration	3.00	3.00	3.00	3.00	Gas Tax
Roadway Maintenance	23.00	17.00	17.00	17.00	Gas Tax
Total	**26.00**	**20.00**	**20.00**	**20.00**	
Municipal Service Fund:					
Growth Management Administration	7.00	5.00	3.00	0.00	Moved to Planning & Zoning
Planning & Zoning - Growth Management	7.00	6.00	4.00	6.00	Fees
Code Enforcement	2.00	2.00	2.00	2.00	Fees
Building	11.00	9.00	6.00	6.00	Fees
Engineering	8.00	5.00	5.00	0.00	Moved to Gen'l Fund
Total	**35.00**	**27.00**	**20.00**	**14.00**	
Airport	9.00	8.00	6.00	6.00	Enterprise
Utilities	3.50	2.50	2.50	2.50	Enterprise
Solid Waste - Landfill	2.50	2.50	2.50	2.50	Enterprise
Solid Waste Residential Collection	0.00	0.00	0.00	1.00	Enterprise
Emergency Communications - E911	2.40	2.60	2.60	2.75	Fees
TOTAL ENTERPRISE NON GENERAL FUNDS	**78.40**	**62.60**	**53.60**	**48.75**	
GRAND TOTAL	**733.00**	**684.00**	**662.25**	**673.25**	

Position Count Summary for BOCC ONLY

	BUDGETED FY 07-08	BUDGETED FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
General Fund	246.25	238.85	231.43	246.70
Special Revenue Funds	64.25	51.85	45.32	39.05
Enterprise Funds	36.00	13.00	11.00	12.00
Total BOCC Position Count	346.50	303.70	287.75	297.75

Flagler County Board of County Commissioners
FY 2010-2011

APPROPRIATION SUMMARY OF PERSONAL SERVICES BCC ONLY - ALL FUNDS



Flagler County Board of County Commissioners
FY 2010-2011

PERSONAL SERVICES CATEGORY ALL FUNDS - BCC ONLY

FUND DESCRIPTION	SALARY	OTHER WAGES	OVER TIME	FICA	RETIRE-MENT	HEALTH INSURANCE	WORKERS COMP	UNEMPL	TOTAL
GENERAL	9,554,856	185,574	705,483	795,703	1,695,451	1,904,300	370,804	75,750	**15,287,921**
COUNTY TRANSP TRUST	804,585	0	4,500	61,895	89,040	163,500	73,983	0	**1,197,503**
LAW LIBRARY	10,483	0	0	802	1,129	2,475	39	0	**14,928**
STATE HOUSING INITIATIVES PROGRAM	0	0	0	0	0	0	0	0	**0**
MUNICIPAL SERVICES	395,263	0	0	30,237	42,397	65,400	6,760	0	**540,057**
BUILDING	338,125	0	0	25,867	36,540	49,050	15,152	0	**464,734**
COURT INNOVATIONS	31,179	0	0	2,385	3,439	8,175	115	0	**45,293**
TEEN COURT	43,472	0	0	3,326	5,003	8,175	161	0	**60,137**
EMERGENCY COMMUNICATIONS E911	107,790	0	0	8,246	12,268	22,481	399	0	**151,184**
AIRPORT	195,521	0	5,000	15,340	21,596	49,050	7,802	0	**294,309**
SOLID WASTE	89,867	0	0	6,875	9,678	20,438	5,859	0	**132,717**
UTILITIES	93,109	8,000	2,000	7,496	9,907	20,438	4,754	0	**145,704**
RESIDENTIAL SOLID WASTE COLLECT.	33,623	0	0	2,572	3,621	8,176	124	0	**48,116**
	11,697,873	**193,574**	**716,983**	**960,744**	**1,930,069**	**2,321,658**	**485,952**	**75,750**	**18,382,603**

Personal Services dollars allocated to Health Insurance **12.63%**

Flagler County Board of County Commissioners
FY 2010-2011

POPULATION AND AUTHORIZED POSITION COUNTS

	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	Budgeted FY 09-10	Approved FY 10-11
*Population	53,061	56,785	61,541	69,683	78,617	89,075	93,568	95,512	94,901	95,512
Number of BOCC Only Employees	228	224	253	307	329	349.5	346.5	303.7	285.75	297.75
Employees per capita	Ratio - 1:231	Ratio - 1:251	Ratio - 1:241	Ratio - 1:227	Ratio - 1:240	Ratio - 1:254	Ratio - 1:268	Ratio - 1:309	Ratio - 1:332	Ratio - 1:311
Population Change	6.48%	7.02%	8.38%	13.23%	12.82%	13.30%	5.04%	2.08%	-0.64%	0.64%
Employee Change	12.76%	-1.76%	12.98%	21.58%	7.17%	6.23%	-0.86%	-12.35%	-5.91%	4.20%

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

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

Flagler County Board of County Commissioners
FY 2010-2011

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
General Fund (001)				
Revenues				
Ad Valorem Taxes	47,913,874	46,506,316	45,215,855	42,432,951
Licenses & Permits	43,144	40,155	34,000	34,000
Intergovernmental Revenue	4,108,587	3,257,219	2,796,092	4,392,034
Charges for Services	4,731,808	4,730,118	4,183,577	4,361,926
Fines & Forfeitures	126,139	110,750	111,041	85,797
Miscellaneous Revenues	1,001,611	1,157,773	1,281,438	479,125
Interfund Transfers	10,249	1,514,041	600,000	150,800
Other Sources	277,465	160,451	158,000	0
Excess Fees	2,783,475	2,117,880	1,305,000	1,654,829
Less 5%	0	0	(2,642,166)	(2,406,215)
Cash Carry Forward	0	0	14,985,471	15,216,282
Total Revenues	**60,996,352**	**59,594,703**	**68,028,308**	**66,401,529**
Expenses				
General Government	12,352,378	12,821,040	13,362,715	12,635,802
Public Safety	12,306,057	10,908,216	11,166,586	11,314,756
Physical Environment	311,474	250,454	267,731	261,171
Transportation	0	1,433,678	1,525,322	2,232,160
Economic Environment	288,779	278,209	1,117,157	1,004,014
Human Services	3,535,335	3,387,171	3,396,926	3,426,597
Cultural/Recreation	3,389,037	2,876,024	3,273,066	3,772,560
Other Uses	24,132,179	0	0	0
Other Non-Operating	62,874	56,169	65,098	61,111
Court Related	705,416	629,005	516,620	597,793
Interfund Transfers	2,141,958	23,206,037	24,465,631	23,791,966
Reserves/Contingency	0	0	8,871,456	7,303,599
Total Expenses	**59,225,487**	**55,846,003**	**68,028,308**	**66,401,529**
Fines and Forfeitures (Fund 101)				
Revenues				
Miscellaneous Revenues	6,357	1,215	0	1,000
Less 5%	0	0	0	(50)
Total Revenues	**6,357**	**1,215**	**0**	**950**
Expenses				
General Government	0	125	0	150
Interfund Transfer	45	34,292	0	800
Total Expenses	**0**	**34,417**	**0**	**950**

Flagler County Board of County Commissioners
FY 2010-2011

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Public Works (Fund 102)				
Revenues				
Other Taxes	772,852	771,563	705,135	802,307
Intergovernmental Revenue	788,945	840,700	866,836	890,119
Charges for Services	858,336	461,730	217,243	213,600
Miscellaneous Revenues	22,948	16,206	7,820	6,331
Interfund Transfers	110,100	0	0	0
Less 5%	0	0	(87,777)	(74,429)
Cash Carry Forward	0	0	570,665	388,286
Total Revenues	**2,553,181**	**2,090,199**	**2,279,922**	**2,226,214**
Expenses				
General Government	100,126	101,388	3,451	0
Transportation	2,233,453	2,073,330	2,065,985	2,029,599
Interfund Transfers	230,536	0	0	0
Reserves/Contingency	0	0	210,486	196,615
Total Expenses	**2,564,115**	**2,174,718**	**2,279,922**	**2,226,214**
Legal Aid Fund (Fund 105)				
Revenues				
Fines & Forfeitures	22,253	18,275	16,000	16,000
Miscellaneous Revenues	2,096	84	100	10
Interfund Transfers	21,014	0	15,197	20,383
Less 5%	0	0	(907)	(801)
Cash Carry Forward	0	0	21,310	9,662
Total Revenues	**45,363**	**18,359**	**51,700**	**45,254**
Expenses				
Human Services	45,159	45,179	51,700	45,254
Total Expenses	**45,159**	**45,179**	**51,700**	**45,254**

Flagler County Board of County Commissioners
FY 2010-2011

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Law Enforcement Trust (Fund 106)				
Revenues				
Fines & Forfeitures	18,844	47,851	22,000	10,000
Miscellaneous Revenues	1,623	56	100	50
Less 5%	0	0	(1,100)	(503)
Cash Carry Forward	0	21,056	20,598	25,085
Total Revenues	**20,467**	**68,963**	**41,598**	**34,632**
Expenses				
Public Safety	23,667	42,356	41,598	34,632
Total Expenses	**23,667**	**42,356**	**41,598**	**34,632**
Law Library (Fund 107)				
Revenues				
Fines & Forfeitures	22,705	18,378	18,084	18,480
Miscellaneous Revenues	578	22	42	25
Less 5%	0	0	(904)	(925)
Cash Carry Forward	0	0	15,049	15,066
Total Revenues	**23,283**	**18,400**	**32,271**	**32,646**
Expenses				
Court Related	29,620	14,253	17,232	20,692
Reserves/Contingency	0	0	15,039	11,954
Total Expenses	**29,620**	**14,253**	**32,271**	**32,646**
Court Facilities (Fund 108)				
Revenues				
Fines & Forfeitures	166,319	154,036	220,000	200,000
Miscellaneous Revenues	12,331	3,434	5,400	2,400
Less 5%	0	0	(11,270)	(10,120)
Cash Carry Forward	0	0	494,331	697,247
Total Revenues	**178,650**	**157,470**	**708,461**	**889,527**
Expenses				
Court Related	76,882	18,371	62,430	77,130
Reserves/Contingency	0	0	646,031	812,397
Total Expenses	**76,882**	**18,371**	**708,461**	**889,527**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Tourist Development Capital Projects (Fund 109)				
Revenues				
Other Taxes	279,755	236,202	144,707	247,119
Miscellaneous Revenues	35,648	8,730	8,799	5,973
Less 5%	0	0	(7,675)	(12,655)
Cash Carry Forward	0	0	879,253	1,153,768
Total Revenues	**315,403**	**244,932**	**1,025,084**	**1,394,205**
Expenses				
Cultural/Recreation	305,336	350,845	1,025,084	1,244,205
Interfund Transfers	0	0	0	150,000
Total Expenses	**305,336**	**350,845**	**1,025,084**	**1,394,205**
Tourist Development Promotions & Advertising (Fund 110)				
Revenues				
Other Taxes	512,884	433,037	265,296	453,052
Miscellaneous Revenues	23,273	4,829	3,226	3,473
Less 5%	0	0	(13,426)	(22,826)
Cash Carry Forward	0	0	322,369	560,588
Total Revenues	**536,157**	**437,866**	**577,465**	**994,287**
Expenses				
Economic Environment	582,913	575,176	577,465	994,287
Total Expenses	**582,913**	**575,176**	**577,465**	**994,287**
Tourist Development Beach Restoration (Fund 111)				
Revenues				
Other Taxes	139,877	118,101	72,353	123,566
Intergovernmental Revenue	105,000	127,500	0	0
Miscellaneous Revenues	21,890	5,699	8,407	4,041
Less 5%	0	0	(4,038)	(6,380)
Cash Carry Forward	0	0	709,244	658,800
Total Revenues	**266,767**	**251,300**	**785,966**	**780,027**
Expenses				
Physical Environment	245,342	263,448	785,966	780,027
Total Expenses	**245,342**	**263,448**	**785,966**	**780,027**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Constitutional Gas Tax (Fund 112)				
Revenues				
Intergovernmental Revenue	4,261,014	4,292,735	6,972,932	3,274,853
Miscellaneous Revenues	127,450	2,310	20,000	2,000
Less 5%	0	0	(32,685)	(43,249)
Cash Carry Forward	0	0	1,649,390	2,301,315
Total Revenues	**4,388,464**	**4,295,045**	**8,609,637**	**5,534,919**
Expenses				
General Government	6,387,401	0	0	0
Transportation	2,629,337	3,396,878	149,570	3,611,537
Cultural/Recreation	1,002,691	403,725	0	414,144
Interfund Transfers	110,100	0	0	0
Reserves/Contingency	0	0	8,460,067	1,509,238
Total Expenses	**10,129,529**	**3,800,603**	**8,609,637**	**5,534,919**
Countywide Road Damage (Fund 115)				
Revenues				
Miscellaneous Revenues	310	15	0	0
Total Revenues	**310**	**15**	**0**	**0**
Expenses	0	125	0	
Total Expenses	**0**	**0**	**0**	**0**
Environmentally Sensitive Lands (Fund 117)				
Revenues				
Miscellaneous Revenues	113,990	14,791	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	1,682,042	686,824
Total Revenues	**113,990**	**14,791**	**1,682,042**	**686,824**
Expenses				
Physical Environment	2,807,799	1,342,758	1,682,042	686,824
Total Expenses	**2,807,799**	**1,342,758**	**1,682,042**	**686,824**

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

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Environmentally Sensitive Lands 2008 (Fund 119)				
Revenues				
Ad Valorem Taxes	0	0	999,083	435,497
Less 5%	0	0	(49,954)	(21,775)
Cash Carry Forward	0	0	0	906,854
Total Revenues	**0**	**0**	**949,129**	**1,320,576**
Expenses				
Physical Environment	0	0	949,129	1,158,416
Interfund Transfer	0	0	0	162,160
Total Expenses	**0**	**0**	**949,129**	**1,320,576**
Utility Regulatory Authority (Fund 120)				
Revenues				
Miscellaneous Revenues	653	31	80	66
Less 5%	0	0	(4)	(3)
Cash Carry Forward	0	0	20,636	20,636
Total Revenues	**653**	**31**	**20,712**	**20,699**
Expenses				
Physical Environment	34	125	7,885	7,885
Reserves/Contingency	0	0	12,827	12,814
Total Expenses	**34**	**125**	**20,712**	**20,699**
Government Services Building Administration (Fund 125)				
Revenues				
Miscellaneous Revenues	257,764	0	0	0
Interfund Transfers	511,599	0	0	0
Total Revenues	**769,363**	**0**	**0**	**0**
Expenses				
General Government	716,985	114,193	0	0
Total Expenses	**716,985**	**114,193**	**0**	**0**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Transportation Impact Fee East- Old (Fund 130)				
Revenues				
Intergovernmental Revenue	0	0	1,000,000	810,000
Miscellaneous Revenues	2,689	19,972	17,000	7,000
Interfund Transfers	80,005	0	0	0
Less 5%	0	0	(850)	(40,850)
Cash Carry Forward	0	0	3,349,630	2,686,432
Total Revenues	**82,694**	**19,972**	**4,365,780**	**3,462,582**
Expenses				
Transportation	90	1,267	1,018,000	1,796,770
Reserves/Contingency	0	0	3,347,780	1,665,812
Total Expenses	**90**	**1,267**	**4,365,780**	**3,462,582**
Transportation Impact Fee West (Fund 131)				
Revenues				
Miscellaneous Revenues	107,737	15,730	15,100	16,840
Less 5%	0	0	(755)	(842)
Cash Carry Forward	0	0	38,937	74,246
Total Revenues	**107,737**	**15,730**	**53,282**	**90,244**
Expenses				
Transportation	3,182	125	100	125
Reserves/Contingency	0	0	53,182	90,119
Total Expenses	**3,182**	**125**	**53,282**	**90,244**
Parks Impact Fee Zone 1 (Fund 132)				
Revenues				
Intergovernmental Revenue	341,649	263,964	0	610,000
Miscellaneous Revenues	26,957	11,819	7,400	6,500
Less 5%	0	0	(370)	(290)
Cash Carry Forward	0	0	255,660	84,100
Total Revenues	**368,606**	**275,783**	**262,690**	**700,310**
Expenses				
Cultural/Recreation	443,108	502,917	40,150	450,310
Transportation	0	0	0	250,000
Reserves/Contingency	0	0	222,540	0
Total Expenses	**443,108**	**502,917**	**262,690**	**700,310**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Parks Impact Fee Zone 2 (Fund 133)				
Revenues				
Miscellaneous Revenues	2,841	2,357	3,060	1,572
Less 5%	0	0	(153)	(78)
Cash Carry Forward	0	0	12,047	1,699
Total Revenues	**2,841**	**2,357**	**14,954**	**3,193**
Expenses				
Cultural/Recreation	14	125	11,050	150
Reserves/Contingency	0	0	3,904	3,043
Total Expenses	**14**	**125**	**14,954**	**3,193**
Parks Impact Fee Zone 3 (Fund 134)				
Revenues				
Miscellaneous Revenues	2,332	544	400	1,587
Less 5%	0	0	(20)	(80)
Cash Carry Forward	0	0	5,860	1,983
Total Revenues	**2,332**	**544**	**6,240**	**3,490**
Expenses				
Cultural/Recreation	23,436	15,586	100	300
Reserves/Contingency	0	0	6,140	3,190
Total Expenses	**23,436**	**15,586**	**6,240**	**3,490**
Parks Impact Fee Zone 4 (Fund 135)				
Revenues				
Miscellaneous Revenues	7,782	2,175	3,200	1,923
Less 5%	0	0	(160)	(97)
Cash Carry Forward	0	0	65,765	66,196
Total Revenues	**7,782**	**2,175**	**68,805**	**68,022**
Expenses				
Cultural/Recreation	329	125	150	50,150
Reserves/Contingency	0	0	68,655	17,872
Total Expenses	**329**	**125**	**68,805**	**68,022**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Transportation Impact Fee Palm Coast (Fund 136)				
Revenues				
Intergovernmental Revenue	2,237,817	0	0	431,415
Miscellaneous Revenues	61,744	29,626	26,000	18,000
Less 5%	0	0	(1,300)	(22,471)
Cash Carry Forward	0	0	4,248,365	4,219,210
Total Revenues	**2,299,561**	**29,626**	**4,273,065**	**4,646,154**
Expenses				
Transportation	1,470	1,818	1,500	617,500
Reserves/Contingency	0	0	4,271,565	4,028,654
Total Expenses	**1,470**	**1,818**	**4,273,065**	**4,646,154**
Transportation Impact Fee New East (Fund 137)				
Revenues				
Intergovernmental Revenue	35,521	138,345	500,000	96,940
Miscellaneous Revenues	278,523	196,420	192,500	81,910
Less 5%	0	0	(9,625)	(8,943)
Cash Carry Forward	0	0	457,462	493,048
Total Revenues	**314,044**	**334,765**	**1,140,337**	**662,955**
Expenses				
Transportation	38,996	165,729	1,140,337	121,580
Interfund Transfers	80,005	0	0	0
Other Uses	0	0	0	541,375
Total Expenses	**119,001**	**165,729**	**1,140,337**	**662,955**
Economic Development (Fund 141)				
Revenues				
Miscellaneous Revenues	27,103	1,087	1,200	0
Less 5%	0	0	(60)	0
Cash Carry Forward	0	0	636,542	133,689
Total Revenues	**27,103**	**1,087**	**637,682**	**133,689**
Expenses				
Economic Environment	140,085	196,415	637,682	133,689
Total Expenses	**140,085**	**196,415**	**637,682**	**133,689**

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

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
SHIP Program (Fund 143)				
Revenues				
Intergovernmental Revenue	826,802	723,604	249,860	0
Miscellaneous Revenues	74,223	20,670	0	0
Cash Carry Forward	0	0	781,454	15,321
Total Revenues	**901,025**	**744,274**	**1,031,314**	**15,321**
Expenses				
Public Safety	424	1,706	200,543	0
Economic Environment	1,324,551	612,012	830,771	15,321
Total Expenses	**1,324,551**	**612,012**	**1,031,314**	**15,321**
Old Kings Road Landfill (Fund 145)				
Revenues				
Miscellaneous Revenues	19,812	789	2,000	2,000
Less 5%	0	0	(100)	(100)
Cash Carry Forward	0	0	609,155	569,718
Total Revenues	**19,812**	**789**	**611,055**	**571,618**
Expenses				
Physical Environment	64,526	37,990	71,700	50,600
Interfund Transfers	0	0	0	0
Reserves/Contingency	0	0	539,355	521,018
Total Expenses	**64,526**	**37,990**	**611,055**	**571,618**
Construction & Demolition Debris Landfill (Fund 146)				
Revenues				
Miscellaneous Revenues	25,785	1,091	3,000	3,000
Less 5%	0	0	(150)	(150)
Cash Carry Forward	0	0	927,139	929,116
Total Revenues	**25,785**	**1,091**	**929,989**	**931,966**
Expenses				
Physical Environment	187	121	36,700	36,700
Reserves/Contingency	0	0	893,289	895,266
Total Expenses	**187**	**121**	**929,989**	**931,966**

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

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Bunnell Landfill (Fund 148)				
Revenues				
Miscellaneous Revenues	10,632	432	1,000	1,000
Less 5%	0	0	(50)	(50)
Cash Carry Forward	0	0	322,522	309,252
Total Revenues	**10,632**	**432**	**323,472**	**310,202**
Expenses				
Physical Environment	27,625	35,582	43,600	20,800
Reserves/Contingency	0	0	279,872	289,402
Total Expenses	**27,625**	**35,582**	**323,472**	**310,202**
CDBG-ED Florida Rock (Fund 150)				
Revenues				
Intergovernmental Revenue	0	26,125	0	0
Total Revenues	**0**	**26,125**	**0**	**0**
Expenses				
Economic Environment	0	25,277	0	
Total Expenses	**0**	**25,277**	**0**	**0**
CDBG-Disaster Recovery Program (Fund 151)				
Revenues				
Intergovernmental Revenue	0	0	0	75,000
	0	**0**	**0**	**75,000**
Expenses				
Transportation	0	0	0	75,000
	0	**0**	**0**	**75,000**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Bimini Gardens MSTU (Fund 175)				
Revenues				
Licenses & Permits	0	0	0	5,674
Miscellaneous Revenues	6,195	5,694	5,922	0
Excess Fees	0	57	0	0
Less 5%	0	0	(296)	(283)
Cash Carry Forward	0	0	1,707	0
Total Revenues	**6,195**	**5,751**	**7,333**	**5,391**
Expenses				
General Government	178	226	185	228
Transportation	4,150	14,691	7,148	5,163
Total Expenses	**4,328**	**14,917**	**7,333**	**5,391**
Colbert Lane Settlement (Fund 176)				
Revenues				
Miscellaneous Revenues	1,793	76	0	0
Total Revenues	**1,793**	**76**	**0**	**0**
Expenses				
Total Expenses	**0**	**121**	**0**	**0**
Espanola Special Assessment (Fund 177)				
Revenues				
Licenses & Permits	0	0	0	1,335
Intergovernmental Revenue	6,822	8,099	8,750	8,750
Miscellaneous Revenues	1,745	1,358	1,435	50
Less 5%	0	0	(72)	(506)
Cash Carry Forward	0	0	10,798	10,027
Total Revenues	**8,567**	**9,457**	**20,911**	**19,656**
Expenses				
Human Services	7,061	9,130	20,911	19,656
Total Expenses	**7,061**	**9,130**	**20,911**	**19,656**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Rima Ridge Special Assessment (Fund 178)				
Revenues				
Licenses & Permits	0	0	0	2,398
Intergovernmental Revenue	7,240	9,293	8,750	8,750
Miscellaneous Revenues	2,836	2,449	2,548	100
Less 5%	0	0	(113)	(562)
Cash Carry Forward	0	0	18,407	17,580
Total Revenues	**10,076**	**11,742**	**29,592**	**28,266**
Expenses				
Human Services	7,508	10,349	29,297	27,971
Reserves/Contingency	0	0	295	295
Total Expenses	**7,508**	**10,349**	**29,592**	**28,266**
Municipal Services (Fund 180)				
Revenues				
Licenses & Permits	27,289	11,226	8,160	8,000
Intergovernmental Revenue	500,332	655,269	482,404	420,961
Charges for Services	822,276	310,752	535,946	162,510
Fines & Forfeitures	255	55	0	0
Miscellaneous Revenues	17,759	4,102	4,000	0
Interfund Transfer	25,009	0	194,070	0
Less 5%	0	0	(37,141)	(29,071)
Cash Carry Forward	0	0	0	63,146
Total Revenues	**1,392,920**	**981,404**	**1,187,439**	**625,546**
Expenses				
General Government	1,046,723	936,241	538,955	447,642
Public Safety	132,273	122,304	133,992	126,174
Physical Environment	745	0	25,009	25,009
Transportation	597,885	453,638	462,762	0
Human Services	44,592	0	0	0
Reserves/Contingency	0	0	26,721	26,721
Total Expenses	**1,822,218**	**1,512,183**	**1,187,439**	**625,546**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Building Department (Fund 181)				
Revenues				
Licenses & Permits	506,594	393,078	306,099	282,950
Charges for Services	7,548	4,856	3,500	3,500
Fines & Forfeitures	1,760	4,839	2,500	4,500
Miscellaneous Revenues	46,355	8,806	8,345	1,500
Less 5%	0	0	(16,022)	(14,623)
Cash Carry Forward	0	0	819,027	555,262
Total Revenues	**562,257**	**411,579**	**1,123,449**	**833,089**
Expenses				
Public Safety	813,687	737,446	741,113	553,432
Reserves/Contingency	0	0	382,336	279,657
Total Expenses	**813,687**	**737,446**	**1,123,449**	**833,089**
Mediation / Arbitration (Fund 190)				
Revenues				
Miscellaneous Revenues	615	30	205	0
Less 5%	0	0	(10)	0
Cash Carry Forward	0	0	20,483	0
Total Revenues	**615**	**30**	**20,678**	**0**
Expenses				
Court Related	32	125	20,678	0
Total Expenses	**32**	**125**	**20,678**	**0**
Court Services (Fund 191)				
Revenues				
Miscellaneous Revenues	3	0	0	0
Interfund Transfers	28	0	0	0
Total Revenues	**31**	**0**	**0**	**0**
Expenses				
Court Related	0	0	0	0
Total Expenses	**0**	**0**	**0**	**0**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Domestic Violence (Fund 192)				
Revenues				
Fines & Forfeitures	1,173	1,329	460	0
Miscellaneous Revenues	200	0	0	0
Less 5%	0	0	(23)	0
Cash Carry Forward	0	0	0	0
Total Revenues	**1,373**	**1,329**	**437**	**0**
Expenses				
General Government	0	125	10	0
Interfund Transfers	10,249	754	427	0
Total Expenses	**10,249**	**879**	**437**	**0**
Alcohol & Drug Abuse Trust Fund (Fund 193)				
Revenues				
Fines & Forfeitures	2,980	3,302	2,297	3,000
Miscellaneous Revenues	241	9	75	10
Less 5%	0	0	(119)	(151)
Cash Carry Forward	0	0	7,585	3,599
Total Revenues	**3,221**	**3,311**	**9,838**	**6,458**
Expenses				
Court Related	4,964	125	9,838	6,458
Total Expenses	**4,964**	**125**	**9,838**	**6,458**
Court Innovations /Technology (Fund 194)				
Revenues				
Fines & Forfeitures	225,640	182,514	160,272	160,500
Miscellaneous Revenues	13,645	2,616	3,867	2,800
Less 5%	0	0	(8,207)	(8,115)
Cash Carry Forward	0	0	386,737	557,200
Total Revenues	**239,285**	**185,130**	**542,669**	**712,385**
Expenses				
General Government	64	138	400	0
Court Related	114,688	70,178	158,733	116,683
Reserves/Contingency	0	0	383,536	595,702
Total Expenses	**114,752**	**70,316**	**542,669**	**712,385**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Juvenile Diversion (Fund 195)				
Revenues				
Fines & Forfeitures	21,558	18,075	17,800	19,500
Miscellaneous Revenues	2,212	19	0	0
Less 5%	0	0	(890)	(975)
Cash Carry Forward	0	0	0	5,105
Total Revenues	**23,770**	**18,094**	**16,910**	**23,630**
Expenses				
Interfund Transfers	123,845	29,341	16,810	23,480
Court Related	36	125	100	150
Total Expenses	**123,881**	**29,466**	**16,910**	**23,630**
Crime Prevention Fund (Fund 196)				
Revenues				
Fines & Forfeitures	32,529	24,751	24,792	24,000
Miscellaneous Revenues	4,165	1,235	5,268	1,000
Less 5%	0	0	(1,503)	(1,250)
Cash Carry Forward	0	0	175,592	157,860
Total Revenues	**36,694**	**25,986**	**204,149**	**181,610**
Expenses				
General Government	150	192	260	0
Public Savety	0	0	0	55,380
Reserves/Contingency	0	0	203,889	126,230
Total Expenses	**150**	**192**	**204,149**	**181,610**
Court Innovations (Fund 197)				
Revenues				
Fines & Forfeitures	22,365	18,256	17,964	17,782
Miscellaneous Revenues	3,824	1,269	1,914	500
Interfund Transfers	70,358	29,341	16,810	53,480
Less 5%	0	0	(994)	(914)
Cash Carry Forward	0	0	191,434	138,836
Total Revenues	**96,547**	**48,866**	**227,128**	**209,684**
Expenses				
Court Related	176	28,672	76,990	107,593
Reserves/Contingency	0	0	150,138	102,091
Total Expenses	**176**	**28,672**	**227,128**	**209,684**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Teen Court (Fund 198)				
Revenues				
Fines & Forfeitures	36,195	31,114	34,134	24,769
Miscellaneous Revenues	514	24	48	25
Interfund Transfers	56,735	12,600	29,606	26,561
Less 5%	0	0	(1,709)	(1,240)
Cash Carry Forward	0	0	25,370	17,297
Total Revenues	**93,444**	**43,738**	**87,449**	**67,412**
Expenses				
Court Related	60,810	61,253	87,449	67,412
Total Expenses	**60,810**	**61,253**	**87,449**	**67,412**
(ESL) Series 1998 (Fund 203)				
Revenues				
Ad Valorem Taxes	533,667	151,040	0	0
Other Taxes	2,795	524	0	0
Miscellaneous Revenues	21,760	3,214	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	**24,555**	**154,778**	**0**	**0**
Expenses				
General Government	590,780	594,095	0	0
Reserves/Contingency	439,068	0	0	0
Total Expenses	**1,029,848**	**594,095**	**0**	**0**
Colbert Lane Special Assessment (Fund 207)				
Revenues				
Miscellaneous Revenues	403,183	386,890	393,298	387,418
Interfund Transfer	604,207	0	0	0
Less 5%	0	0	(19,665)	(19,371)
Cash Carry Forward	0	0	613,011	638,653
Total Revenues	**1,007,390**	**386,890**	**986,644**	**1,006,700**
Expenses				
General Government	404,755	393,108	384,362	373,989
Reserves/Contingency	0	0	602,282	632,711
Total Expenses	**404,755**	**393,108**	**986,644**	**1,006,700**

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REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Reserve Colbert Lane (Fund 208)				
Revenues				
Miscellaneous Revenues	18,951	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	**18,951**	**0**	**0**	**0**
Expenses				
Reserves/Contingency	0	0	0	0
Total Expenses	**0**	**0**	**0**	**0**
(ESL) II Series 2005 (Fund 209)				
Revenues				
Ad Valorem Taxes	515,089	563,798	615,660	627,403
Miscellaneous Revenues	34,215	7,930	10,027	1,569
Less 5%	0	0	(31,285)	(31,448)
Cash Carry Forward	0	0	732,459	669,762
Total Revenues	**549,304**	**571,728**	**1,326,861**	**1,267,286**
Expenses				
General Government	674,090	669,571	669,994	673,119
Reserves/Contingency	0	0	656,867	594,167
Total Expenses	**674,090**	**669,571**	**1,326,861**	**1,267,286**
Capital Construction Sinking, $34,105,000 Bond, Series 2005 (Fund 210)				
Revenues				
Other Taxes	1,456,405	1,356,827	1,298,635	1,349,625
Intergovernmental Revenue	0	1,150,470	1,268,438	1,410,583
Miscellaneous Revenues	120,736	56,909	26,100	10,000
Interfund Transfers	1,031,060	0	0	0
Less 5%	0	0	(129,659)	(138,180)
Cash Carry Forward	0	0	4,726,608	4,583,102
Total Revenues	**2,608,201**	**2,564,206**	**7,190,122**	**7,215,130**
Expenses				
General Government	2,618,328	2,612,266	2,609,020	2,612,248
Reserves/Contingency	0	0	4,581,102	4,602,882
Total Expenses	**2,618,328**	**2,612,266**	**7,190,122**	**7,215,130**

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Judicial Center #32,990,000 General Obligation Bonds, Series 2005 (Fund 211)				
Revenues				
Ad Valorem Taxes	2,001,732	1,971,947	2,024,610	2,080,109
Miscellaneous Revenues	18,144	2,621	5,491	5,790
Less 5%	0	0	(101,505)	(104,296)
Cash Carry Forward	0	0	49,556	0
Total Revenues	**2,019,876**	**1,974,568**	**1,978,152**	**1,981,603**
Expenses				
General Government	1,982,125	1,980,247	1,978,152	1,981,603
Total Expenses	**1,982,125**	**1,980,247**	**1,978,152**	**1,981,603**
Environmentally Sensitive Lands 2008 (Fund 219)				
Revenues				
Ad Valorem Taxes	0	0	748,603	854,125
Miscellaneous Revenue	0	0	8,121	2,247
Interfund Transfer	0	0	0	162,160
Other Sources	0	0	0	450,000
Less 5%	0	0	(37,821)	(42,813)
Total Revenues	**0**	**0**	**718,903**	**1,425,719**
Expenses				
General Government Services	0	0	718,903	975,719
Reserves	0	0	0	450,000
Total Expenses	**0**	**0**	**718,903**	**1,425,719**
Emergency Communications E911 (Fund 302)				
Revenues				
Intergovernmental Revenue	470,130	456,906	693,423	494,373
Charges for Services	100	50	5,000	0
Miscellaneous Revenues	19,750	6,236	4,226	703
Less 5%	0	0	(21,249)	(25,535)
Cash Carry Forward	0	0	691,846	405,008
Total Revenues	**489,980**	**463,192**	**1,373,246**	**874,549**
Expenses				
Public Safety	448,594	451,627	936,566	619,799
Reserves/Contingency	0	0	436,680	254,750
Total Expenses	**448,594**	**451,627**	**1,373,246**	**874,549**

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Environmental Sensitive Lands (Fund 303)				
Revenues				
Miscellaneous Revenues	1,975	0	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	**1,975**	**0**	**0**	**0**
Expenses				
Physical Environment	0	0	0	0
Total Expenses	**0**	**0**	**0**	**0**
Beachfront Parks Capital (Fund 307)				
Revenues				
Intergovernmental Revenue	12,131	128,103	0	0
Miscellaneous Revenues	41,763	10,830	30,690	5,000
Less 5%	0	0	(1,534)	(250)
Cash Carry Forward	0	0	1,040,078	1,139,979
Total Revenues	**53,894**	**138,933**	**1,069,234**	**1,144,729**
Expenses				
Cultural/Recreation	14,105	288,406	121,200	70,690
Reserves/Contingency	0	0	948,034	1,074,039
Total Expenses	**14,105**	**288,406**	**1,069,234**	**1,144,729**
Beachfront Park Maintenance (Fund 308)				
Revenues				
Miscellaneous Revenues	26,220	7,193	19,132	4,000
Less 5%	0	0	(957)	(200)
Cash Carry Forward	0	0	845,164	844,543
Total Revenues	**26,220**	**7,193**	**863,339**	**848,343**
Expenses				
General Government	515	831	1,284	500
Cultural/Recreation	415	0	9,769	10,269
Reserves/Contingency	0	0	852,286	837,574
Total Expenses	**930**	**831**	**863,339**	**848,343**

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Major Capital Projects OLD (Fund 309)				
Revenues				
Miscellaneous Revenues	66,916	8,830	0	0
Cash Carry Forward	0	0	238,196	241,445
Total Revenues	**66,916**	**8,830**	**238,196**	**241,445**
Expenses				
General Government	193,525	5,900	192,688	241,445
Public Safety	869	0	0	0
Cultural/Recreation	2,112,041	0	0	0
Reserves/Contingency	0	0	45,508	0
Total Expenses	**2,306,435**	**5,900**	**238,196**	**241,445**
Major Capital Projects NEW (Fund 310)				
Revenues				
Intergovernmental Revenue	0	100,368	1,039,842	2,736,465
Miscellaneous Revenues	0	(2)	286,250	60,000
Interfund Transfers	0	42,500	935,112	348,750
Cash Carry Forward	0	0	0	156,546
Total Revenues	**0**	**142,866**	**2,261,204**	**3,301,761**
Expenses				
General Government Services	0	364	30,000	235,048
Transportation	0	29,035	82,780	2,104,085
Cultural/Recreation	0	90,133	2,148,424	962,628
Total Expenses	**0**	**119,168**	**2,261,204**	**3,301,761**
2008 ESL Referendum (Fund 319)				
Revenues				
Miscellaneous Revenues	0	5,716	0	0
Other Sources	0	10,000,000	0	4,050,000
Cash Carry Forward	0	0	0	0
Total Revenues	**0**	**10,005,716**	**0**	**4,050,000**
Expenses				
General Government	0	50,411	0	24,000
Physical Environment	0	0	0	4,025,000
Culture Recreation	0	7,350,136	0	1,000
Total Expenses	**0**	**7,400,547**	**0**	**4,050,000**

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Airport (Fund 401)				
Revenues				
Licenses & Permits	0	1,025	0	1,000
Intergovernmental Revenue	367,353	2,343,298	405,000	2,117,173
Charges for Services	2,730,277	1,604,619	2,051,330	1,057,311
Miscellaneous Revenues	110,463	57,690	654,500	440,550
Interfund Transfer	131,578	1,855	500,000	0
Less 5%	0	0	(34,433)	(74,943)
Cash Carry Forward	0	0	99,499	1,496,078
Total Revenues	**3,339,671**	**4,008,487**	**3,675,896**	**5,037,169**
Expenses				
Physical Environment	22,310	0	0	0
Transportation	3,162,367	2,213,027	3,657,762	4,707,136
Reserves/Contingency	0	0	18,134	330,033
Total Expenses	**3,184,677**	**2,213,027**	**3,675,896**	**5,037,169**
Sanitary Landfill (Fund 402)				
Revenues				
Intergovernmental Revenue	281,345	211,960	0	70,588
Charges for Services	378	464	0	42
Miscellaneous Revenues	78,305	21,459	65,000	20,000
Cash Carry Forward	0	0	2,157,239	2,437,985
Total Revenues	**360,028**	**233,883**	**2,222,239**	**2,528,615**
Expenses				
Physical Environment	255,230	251,183	274,893	255,505
Reserves/Contingency	0	0	1,947,346	2,273,110
Total Expenses	**255,230**	**251,183**	**2,222,239**	**2,528,615**

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Public Transportation (Fund 403)				
Revenues				
Intergovernmental Revenue	504,481	0	0	0
Charges for Services	181,105	0	0	0
Miscellaneous Revenues	18,150	0	0	0
Interfund Transfers	858,482	0	0	0
Less 5%	0	0	0	0
Cash Carry Forward	0	0	0	0
Total Revenues	**1,562,218**	**0**	**0**	**0**
Expenses				
Transportation	1,501,955	0	0	0
Reserves/Contingency	0	0	0	0
Total Expenses	**1,501,955**	**0**	**0**	**0**
Utility (Fund 404)				
Revenues				
Intergovernmental Revenue	0	0	1,247,444	2,604,900
Charges for Services	455,524	470,463	475,405	473,701
Miscellaneous Revenues	25,753	5,603	9,139	1,229
Other Sources	0	0	2,061,593	1,401,567
Less 5%	0	0	(24,227)	(23,747)
Cash Carry Forward	0	0	649,405	528,234
Total Revenues	**481,277**	**476,066**	**4,418,759**	**4,985,884**
Expenses				
Physical Environment	483,429	497,308	3,941,474	4,863,013
Reserves/Contingency	0	0	477,285	122,871
Total Expenses	**483,429**	**497,308**	**4,418,759**	**4,985,884**

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DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Residential Solid Waste Collection (Fund 405)				
Revenues				
Other Taxes	11,539	134,772	111,228	109,360
Licenses & Permits	108,959	4,142	0	0
Charges for Services	1,614,361	1,420,415	1,401,165	1,430,380
Miscellaneous Revenues	20,286	5,793	15,460	3,508
Less 5%	0	0	(76,393)	(77,162)
Cash Carry Forward	0	0	298,410	865,749
Total Revenues	**1,755,145**	**1,565,122**	**1,749,870**	**2,331,835**
Expenses				
Physical Environment	1,470,133	1,391,493	1,379,671	1,425,563
Reserves/Contingency	0	0	370,199	906,272
Total Expenses	**1,470,133**	**1,391,493**	**1,749,870**	**2,331,835**
Health Insurance Fund (Fund 603)				
Revenues				
Miscellaneous Revenues	7,814,568	6,924,124	5,153,609	6,094,390
Cash Carry Forward	0	0	4,638,067	4,054,000
Total Revenues	**7,814,568**	**6,924,124**	**9,791,676**	**10,148,390**
Expenses				
General Government	3,270	4,300	3,300	24,300
Other Uses	10,135,749	6,991,938	6,938,587	6,988,495
Interfund Transfers	0	1,000,000	600,000	0
Reserves/Contingency	0	3,961,293	2,249,789	3,135,595
Total Expenses	**10,139,019**	**11,957,531**	**9,791,676**	**10,148,390**

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FY 2010-2011

REVENUES AND EXPENDITURES SUMMARY BY FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Daytona North Service District (Fund 702)				
Revenues				
Other Taxes	71,501	66,699	72,000	58,640
Licenses & Permits	0	0	0	265,080
Intergovernmental Revenue	0	79,854	0	0
Miscellaneous Revenues	264,784	258,189	286,608	1,600
Other Sources	2,772	2,575	0	2,000
Less 5%	0	0	(16,947)	(16,286)
Cash Carry Forward	0	0	174,460	272,819
Total Revenues	**339,057**	**407,317**	**516,121**	**583,853**
Expenses				
General Government	36,279	27,973	30,200	29,700
Transportation	298,602	175,790	291,800	353,618
Reserves/Contingency	0	0	194,121	200,535
Total Expenses	**334,881**	**203,763**	**516,121**	**583,853**

Flagler County Board of County Commissioners
FY 2010-2011

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 10-11
GENERAL FUND (001)		
Reserve for Contingency		
Set aside as Board directs		300,000
Designated for Fund Balance Policy		5,680,007
Transfer from Health Insurance		
Reserve for Fund Balance Policy 2009 addition		
2009 Carry Forward		
Encumbrances		0
Allocation to carry forward prior year encumbrances		
Emergency Disaster Response		300,000
Personal Services Reserves		200,000
Reserve Future Growth (09/30/07 Financial Statement)		298,592
Bay Drive Developer	1,000	
Bulow Plantation DRI	8,075	
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	
River Club 1st Amendment	16,959	
River Club 2nd Amendment	595	
Future Design Costs for Jail Expansion		150,000
Helicopter Reserves		375,000
	General Fund	**7,303,599**
COUNTY TRANSPORTATION TRUST FUND (102)		**196,615**
Personal Services Reserves	18,040	
Carry Forward Balance for Future Rolling Stock Plan	56,147	
Hammock Dunes DRI Punch List	1,000	
Fairchild Oaks 5 yr bond 2003	69,216	
Staff time	34,073	
Hammock on River-Cash Maintenance for Subdivision Improvement	18,139	

Flagler County Board of County Commissioners
FY 2010-2011

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 10-11
LEGAL AID FUND (105)		**0**
Reserve for Contingency		
LAW LIBRARY (107)		15,039
Designated for Future Use		
COURT FACILITIES FUND (108)		**646,031**
Reserve for Contingency		
CONSTITUTIONAL GAS TAX (112)		**8,460,067**
Future 5 year Capital Plan Projects		
UTILITY REGULATORY AUTHORITY FUND (120)		**12,827**
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)		**53,182**
Reserve for Future Capital Outlay		
PARK IMPACT FEE ZONE 1 (132)		**222,540**
Reserve for Future Capital Outlay		
PARK IMPACT FEE ZONE 2 (133)		**3,904**
Reserve for Future Capital Outlay		
PARK IMPACT FEE ZONE 3 (134)		**6,140**
Reserve for Future Capital Outlay		
PARK IMPACT FEE ZONE 4 (135)		**68,655**
Reserve for Future Capital Outlay		

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 10-11
TRANSPORTATION IMPACT FEES-PALM COAST (136)		**4,271,565**
Reserve for Future Capital Outlay		
ECONOMIC DEVELOPMENT (141)		**0**
Reserve for Future Loans "Pre-Closeout"		
OLD KINGS ROAD LANDFILL(145)		**539,355**
Reserve - Long Term Maintenance, Required Escrow		
CONSTRUCTION & DEMOLITION DEBRIS LANDFILL (146)		**893,289**
Reserve - Long Term Maintenance, Required Escrow		
BUNNELL LANDFILL(148)		**279,872**
Reserve - Long Term Maintenance, Required Escrow		
RIMA RIDGE SPECIAL ASSESSMENT (178)		**295**
Designated for Future Use		
MUNICIPAL SERVICE FUND (180)		**26,721**
Personal Services Reserves		
BUILDING DEPARTMENT FUND (181)		**382,336**
Reserve for Contingency	363,377	
Personal Services Reserves	18,959	
COURT INNOVATIONS/ TECHNOLOGY FUND (194)		**383,536**
CRIME PREVENTION FUND (196)		**203,889**
COURT INNOVATIONS FUND (197)		**150,138**
COLBERT LANE SPECIAL ASSESSMENT (207)		**602,282**
ESL II SERIES 2005 (209)		**656,867**
CAPITAL CONSTRUCTION - SINKING FUND (210)		**4,581,102**

Flagler County Board of County Commissioners
FY 2010-2011

RESERVES SUMMARY BY FUND

DESCRIPTION		APPROVED FY 10-11
EMERGENCY COMMUNICATIONS E911 (302)		**436,680**
Designated for Future Use	431,643	
E-911 Wireless	0	
Personal Services Reserves	5,037	
BEACH FRONT PARK FUND (307)		**948,034**
Reserve for Future Capital Outlay		
BEACHFRONT PARK MAINTENANCE (308)		**852,286**
Reserve for Future Capital Outlay		
MAJOR CAPITAL PROJECTS - OLD (309)		**45,508**
AIRPORT FUND (401)		**18,134**
Personal Services Reserves	7,892	
Reserve For Future Capital Outlay	10,242	
SOLID WASTE FUND (402)		**1,947,346**
Reserve for Contingency	1,943,424	
Personal Services Reserves	3,922	
UTILITY (404)		**477,285**
Personal Services Reserves	1,969	
Reserve for Future Capital Outlay	475,316	
WASTE MANAGEMENT UTILITY FUND (405)		**370,199**
Designated for Future Use	370,199	
HEALTH INSURANCE (603)		**2,249,789**
Designated for Future Use	2,249,789	
DAYTONA NORTH SERVICE DISTRICT FUND (702)		**194,121**
Reserve for Future Capital Outlay		
TOTAL RESERVES - ALL FUNDS		**37,844,601**

Flagler County Board of County Commissioners
FY 2010-2011

INTERFUND TRANSFERS SUMMARY

TRANSFERS T0:	General FUND	SPECIAL REV/DEBT SVC FUND	NEW MAJOR CAPITAL PROJECT FUND	TOTAL
FROM:				
General Fund	-	76,944	348,750	425,694
Juvenile Diversion Fund (195)	-	23,480	-	23,480
Tourist Development Fund	150,000	-	-	150,000
Evnironmentally Sensitive Lands Fund	-	162,160	-	162,160
TOTAL	**150,000**	**100,424**	**348,750**	**761,334**

General Fund

Transfer to Legal Aid Fund (105) $20,383

Transfer to Teen Court Fund (198) $26,561

New Major Capital Project Fund for:

Bing's Landing Dredging $43,750

Drainage Retrofit Projects $100,000

Facilities AC Replacement $80,000

Facilities Roof Replacement $125,000

Juvenile Diversion Fund (195)

Transfer to Court Innovations Fund (197) $23,480

Tourist Devlopment Fund (109)

Transfer to General Fund for Princess Place Barn Restoration $150,000

Environmentally Sensitive Lands Fund (119)

Transfer to Debt Service Fund (219) $162,160

Flagler County Board of County Commissioners
FY 2010-2011

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/07	CASH CARRY FORWARD 09/30/08	CASH CARRY FORWARD 09/30/09	ESTIMATED CARRY FORWARD 09/30/10	% CHANGE
001	**General Fund**	**12,674,764**	**14,579,208**	**14,985,471**	**15,216,282**	**1.54%**
SPECIAL REVENUE FUNDS						
101	Fine and Forfeiture	28,104	34,416	0	0	**0.00%**
102	County Transportation Trust (Public Works)	680,379	693,492	570,665	388,286	**-31.96%**
105	Legal Aid	49,990	50,464	21,310	9,662	**-54.66%**
106	Law Enforcement Trust	46,930	43,730	20,598	25,085	**21.78%**
107	Law Library	21,930	15,593	15,049	15,066	**0.11%**
108	Court Facilities	315,862	417,631	494,331	697,247	**41.05%**
109	Tourist Development Tax 50%	1,091,863	1,101,931	879,253	1,153,768	**31.22%**
110	Tourist Development Tax 35%	784,005	737,248	322,369	560,588	**73.90%**
111	Tourist Development Tax 15%	738,208	759,633	709,244	658,800	**-7.11%**
112	Constitutional Gas Tax	7,565,437	1,824,373	1,649,390	2,301,315	**39.53%**
115	County Wide Road Damage	10,063	10,357	0	0	**0.00%**
117	Environmentally Sensitive Lands	6,056,178	2,111,396	1,682,042	686,824	**-59.17%**
119	Environmentally Sensitive Lands 2008	0	0	0	906,854	**100.00%**
120	Utility Regulatory	20,925	21,544	20,636	20,636	**0.00%**
130	Transportation Impact Fees East-Old	276,626	3,349,630	3,349,630	2,686,432	**-19.80%**
131	Transportation Impact Fees West	(80,618)	23,937	38,937	74,246	**90.68%**
132	Park Impact Fees-Zone 1	388,079	385,852	255,660	84,100	**-67.10%**
133	Park Impact Fees-Zone 2	6,184	9,681	12,047	1,699	**-85.90%**
134	Park Impact Fees-Zone 3	36,060	18,087	5,860	1,983	**-66.16%**
135	Park Impact Fees-Zone 4	55,363	22,831	65,765	66,196	**0.66%**
136	Transportation Impact Fees Palm Coast	1,925,674	0	4,248,365	4,219,210	**-0.69%**
137	Transportation Impact Fees East-New	107,127	302,172	457,462	493,048	**7.78%**
141	Economic Development	943,499	830,517	636,542	133,689	**-79.00%**
143	State Housing Initiatives Partnership	957,109	533,158	781,454	15,321	**-98.04%**
145	Old Kings Road Landfill	711,850	660,338	609,155	569,718	**-6.47%**
146	Construction & Demolition Debris Landfill	902,624	908,863	927,139	929,116	**0.21%**
148	Bunnell Landfill	380,988	360,185	322,522	309,252	**-4.11%**

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/07	CASH CARRY FORWARD 09/30/08	CASH CARRY FORWARD 09/30/09	ESTIMATED CARRY FORWARD 09/30/10	% CHANGE
SPECIAL REVENUE FUNDS (continued)						
175	Bimini Gardens MSTU	11,568	13,496	1,707	0	**-100.00%**
176	Colbert Lane Settlement	62,785	64,565	0	0	**0.00%**
177	Espanola Special Assessment	7,344	8,863	10,798	10,027	**-7.14%**
178	Rima Ridge Special Assessment	12,419	15,013	18,407	17,580	**-4.49%**
180	Municipal Services	898,105	468,801	0	63,146	**100.00%**
181	Building Department	1,518,339	1,266,912	819,027	555,262	**-32.20%**
190	Mediation/Arbitration	19,971	20,554	20,483	0	**-100.00%**
191	Court Services	(28)	3	0	0	**0.00%**
192	Domestic Violence	8,973	90	0	0	**0.00%**
193	Alcohol & Drug Abuse Trust	7,071	5,328	7,585	3,599	**-52.55%**
194	Court Innovations/Technology	205,895	330,428	386,737	557,200	**44.08%**
195	Juvenile Diversion	113,142	13,031	0	5,105	**100.00%**
196	Crime Prevention	112,490	149,034	175,592	157,860	**-10.10%**
197	Court Innovations	76,107	172,478	191,434	138,836	**-27.48%**
198	Teen Court	(11,038)	21,207	25,370	17,297	**-31.82%**
302	Emergency Communications E911	378,043	419,426	691,846	405,008	**-41.46%**
702	Daytona North Service District	65,164	69,341	174,460	272,819	**56.38%**
	Total Special Revenue Funds	**27,506,789**	**18,265,629**	**20,618,871**	**19,211,880**	**-6.82%**
DEBT SERVICE FUNDS						
203	ESL II Series 1998	500,781	468,223	0	0	**0.00%**
207	Colbert Lane-Special Assessment	34,956	641,767	613,011	638,653	**4.18%**
208	Reserve Colbert Lane	586,543	1,048	0	0	**0.00%**
209	Environmentally Sensitive Lands II	968,172	843,386	732,459	669,762	**-8.56%**
210	Capital Construction Sinking	4,806,521	4,796,394	4,726,608	4,583,102	**-3.04%**
211	Judicial Center Bond Sinking	36,496	74,247	49,556	0	**-100.00%**
	Total Debt Service Funds	**6,933,469**	**6,825,065**	**6,121,634**	**5,891,517**	**-3.76%**

Flagler County Board of County Commissioners
FY 2010-2011

FUND BALANCE HISTORY BY FUND

FUND	DESCRIPTION	CASH CARRY FORWARD 09/30/07	CASH CARRY FORWARD 09/30/08	CASH CARRY FORWARD 09/30/09	ESTIMATED CARRY FORWARD 09/30/10	% CHANGE
CAPITAL PROJECT FUNDS						
303	Environmentally Sensitive Lands	112,054	0	0	0	**0.00%**
307	Beachfront Park	1,299,489	1,339,278	1,040,078	1,139,979	**9.61%**
308	Beachfront Park Maintenance	820,799	846,089	845,164	844,543	**-0.07%**
309	Major Capital Project-Old	2,480,967	241,447	238,196	241,445	**1.36%**
310	Major Capital Projects-New	0	0	0	156,546	**100.00%**
	Total Capital Project Funds	**4,713,309**	**2,426,814**	**2,123,438**	**2,382,513**	**12.20%**
ENTERPRISE FUNDS						
401	Airport	624,880	428,300	99,499	1,496,078	**1403.61%**
402	Solid Waste	1,987,473	2,047,473	2,157,239	2,437,985	**13.01%**
403	Public Transportation	147,841	0	0	0	**0.00%**
404	Utilities	695,541	754,680	649,405	528,234	**-18.66%**
405	Residential Solid Waste Collection	72,179	514,325	298,410	865,749	**190.12%**
	Total Enterprise Funds	**3,527,914**	**3,744,778**	**3,204,553**	**5,328,046**	**66.26%**
INTERNAL SERVICE FUND						
603	Health Insurance	3,744,250	4,961,293	4,638,067	4,054,000	**-12.59%**
	Total Internal Service Fund	**3,744,250**	**4,961,293**	**4,638,067**	**4,054,000**	**-12.59%**
	TOTAL	**59,100,495**	**50,802,787**	**51,692,034**	**52,084,238**	**0.76%**

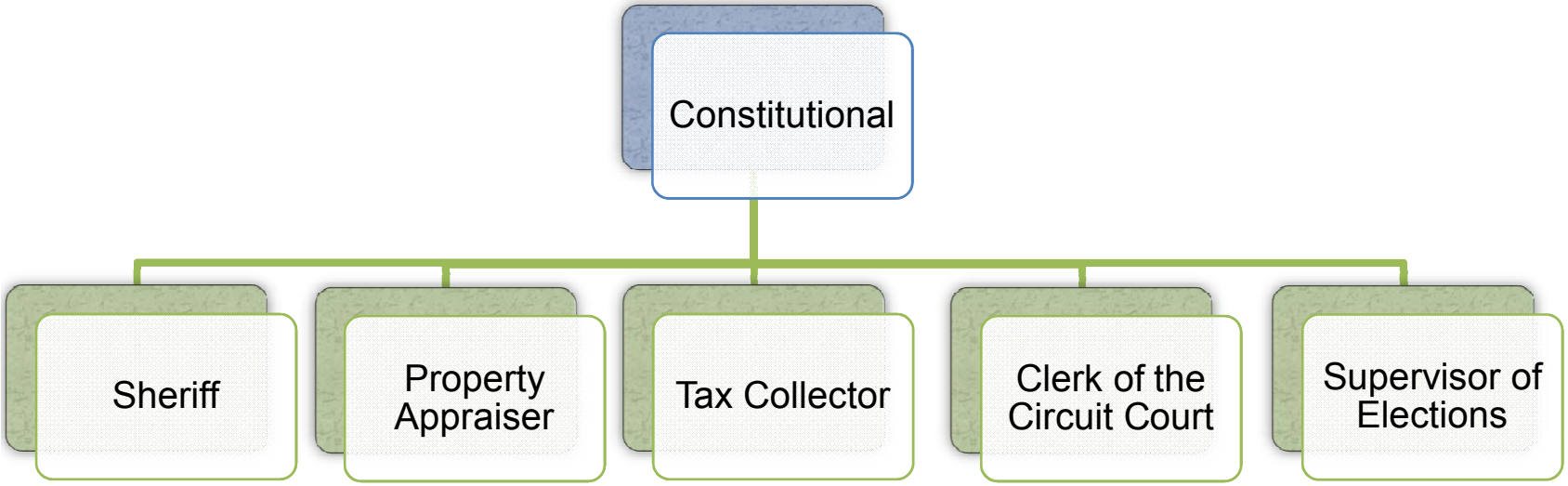
2010 COUNTYWIDE TAXABLE VALUES

Description	2010 Taxable Value	Adopted Millage Rate (Mills)	Property Tax Revenue @ 100%	Property Tax Revenue @ 95%	Percent of Countywide Total
Town of Beverly Beach	$ 64,239,814	2.3000	$ 147,752	$ 140,364	0.32%
City of Bunnell	$ 179,954,670	6.0544	$ 1,089,568	$ 1,035,089	2.35%
City of Flagler Beach	$ 580,741,500	4.2023	$ 2,440,500	$ 2,318,475	5.26%
Town of Marineland	$ 11,681,081	3.0896	$ 36,090	$ 34,285	0.08%
City of Palm Coast	$ 4,466,504,753	3.5000	$ 15,632,973	$ 14,851,324	33.67%
Subtotal: Incorporated Areas	**$ 5,303,121,818**	**8.3544**	**$ 19,346,882**	**$ 18,379,538**	**41.67%**
Plus: Unincorporated Areas	$ 2,354,827,190	6.0550	$ 27,078,203	$ 25,724,293	58.33%
Totals: Countywide	**$ 7,657,949,008**	**6.0550**	**$ 46,425,085**	**$ 44,103,831**	**100.00%**

Flagler County Board of County Commissioners
FY 2010-2011

APPROPRIATION SUMMARY-CONSTITUTIONAL AND JUDICIAL

DEPARTMENT	BUDGET FY 10	BUDGET FY 11	% CHANGE	POSITIONS FY 10	POSITIONS FY 11
Sheriff	19,529,340	19,529,340	0.0%	253.00	253.00 Full
				26.00	26.00 Part
Property Appraiser	2,162,878	2,162,878	0.0%	31.00	31.00
Tax Collector	2,715,387	2,715,567	0.0%	30.00	30.00
Clerk of the Circuit Court	966,222	1,081,222	11.9%	28.00	29.00
Supervisor of Elections	689,538	641,192	-7.0%	6.00	6.00
Circuit Court	17,000	16,000	-5.9%	0.00	0.00
Court Expenses	1,000	1,000	0.0%	0.00	0.00
Guardian Ad Litem	48,447	43,140	-11.0%	0.50	0.50
Court Reporter	3,200	2,200	-31.3%	0.00	0.00
County Court	4,500	3,500	-22.2%	0.00	0.00
State Attorney	40,850	40,850	0.0%	0.00	0.00
Public Defender	10,524	3,320	-68.5%	0.00	0.00
Drug Court Grant/ARRA Fed Grant	0	70,000	100.0%	0.00	0.00
Total	**26,188,886**	**26,310,209**	**0.46%**	**374.50**	**375.50**

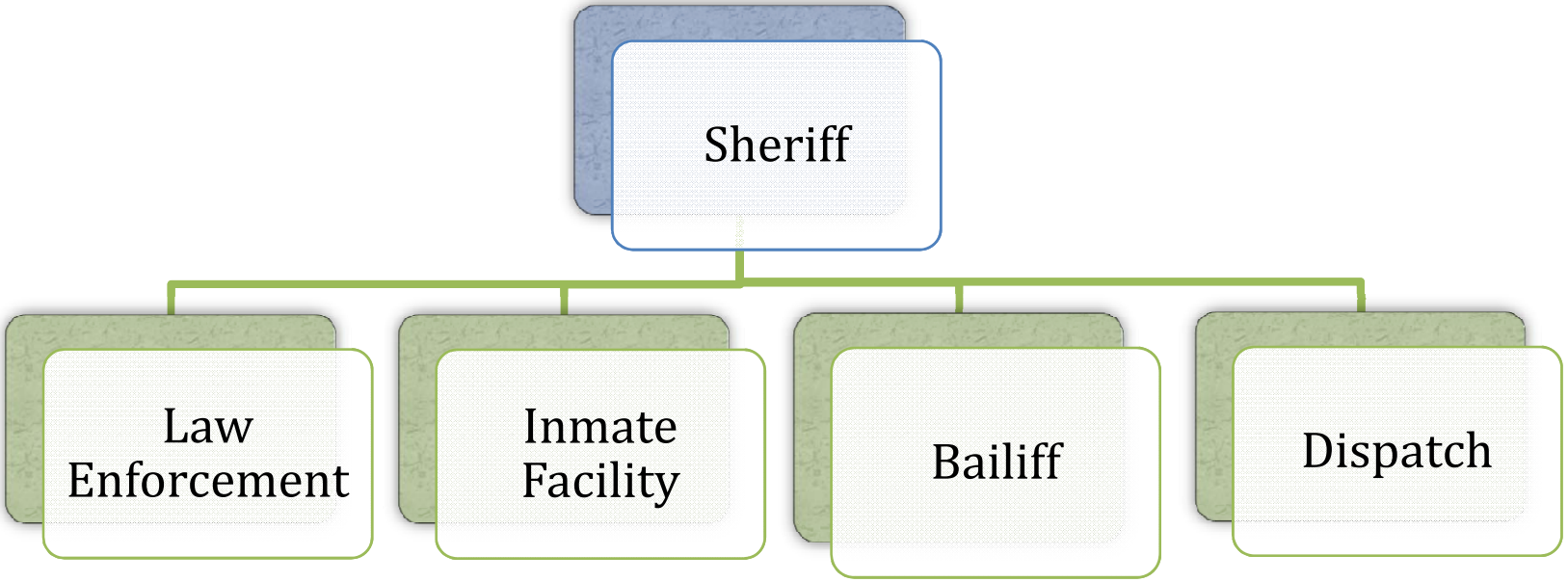

Constitutional
Sheriff
Property Appraiser
Tax Collector
Clerk of the Circuit Court
Supervisor of Elections

CONSTITUTIONAL - SUMMARY

GENERAL FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
General Fund - BOCC	25,446,328	24,608,509	23,897,143	24,526,199	629,056
Excess Fees	1,347,286	1,091,302	2,162,222	1,600,000	(562,222)
Domestic Violence Trust	11,169	880	0	0	0
Communications	0	0	4,000	4,000	0
HAVA Grant	0	0	0	15,000	15,000
Sheriff Fees	111,908	300,000	0	0	0
Total Revenues	**26,916,691**	**26,000,691**	**26,063,365**	**26,145,199**	**81,834**
Expenses					
Sheriff	20,415,692	19,529,340	19,529,340	19,529,340	0
Property Appraiser	2,247,612	2,349,313	2,162,878	2,162,878	0
Tax Collector	2,874,418	2,715,387	2,715,387	2,715,567	180
Clerk of the Courts	761,000	791,293	966,222	1,081,222	115,000
Supervisor of Elections	617,969	615,358	689,538	656,192	(33,346)
Total Expenses	**26,916,691**	**26,000,691**	**26,063,365**	**26,145,199**	**81,834**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Personnel Summary- Positions					
Sheriff					
Full-time 253.00		253.00	253.00	253.00	0.00
Part-time	26.00	26.00	26.00	26.00	0.00
Property Appraiser	31.00	31.00	31.00	31.00	0.00
Tax Collector	30.00	30.00	30.00	30.00	0.00
Clerk of the Courts	38.00	33.00	28.00	29.00	1.00
Supervisor of Elections	6.00	6.00	6.00	6.00	0.00
Total Positions	**384.00**	**379.00**	**374.00**	**375.00**	**1.00**


Sheriff
Law Enforcement
Inmate Facility
Bailiff
Dispatch

Sheriff

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

Bailiff

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

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

Dispatch

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

The Flagler County Sheriff's Office 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.

SHERIFF **GENERAL FUND**

Fund 001 Dept. 0310	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
381.00-00	Interfund Transfer In	11,169	880	0	0	0	Interfund transfer from Domestic Violence Trust Fund
341.52-00	Sheriff Fees	111,908	300,000	0	0	0	
	General Fund - BOCC	20,292,615	19,228,460	19,529,340	19,529,340	0	
	Total BCC Revenues	**20,415,692**	**19,529,340**	**19,529,340**	**19,529,340**	**0**	
	City of Palm Coast	2,566,045	2,488,619	2,788,619	2,788,619	0	
	TOTAL REVENUES	**22,981,737**	**22,017,959**	**22,317,959**	**22,317,959**	**0**	
	Expense Summary						
	Law Enforcement	15,204,964	15,112,841	15,250,851	15,462,268	211,417	
	Inmate Facility	4,911,813	4,818,628	5,105,629	5,228,490	122,861	
	Bailiff	1,300,227	808,180	655,526	660,102	4,576	
	Dispatch	1,564,733	1,278,310	1,305,953	1,255,121	(50,832)	
	Outside Funding Sources	(2,566,045)	(2,488,619)	(2,788,619)	(3,076,641)	(288,022)	City of Palm Coast & School Board Contribution
	TOTAL EXPENSES	**20,415,692**	**19,529,340**	**19,529,340**	**19,529,340**	**0**	
	Expenses						
581.91-23	**Sheriff Law Department**						
	Regular Salaries	6,837,413	7,704,797	7,760,637	8,036,493	275,856	
	Overtime	0	0	366,275	375,011	8,736	
	Benefits	4,481,028	4,495,424	4,068,392	4,489,362	420,970	
	Professional Services	135,625	107,560	116,350	114,633	(1,717)	
	Contractual Services	26,005	1,300	0	0	0	
	SHR Investigative Fund	9,000	9,000	9,000	12,000	3,000	
	Travel and Per Diem	33,700	18,250	19,000	17,500	(1,500)	
	Communications Services	243,200	228,760	230,060	249,710	19,650	
	Transportation, Freight and Postage	19,140	16,440	16,440	16,440	0	
	Utility Services	104,450	104,450	105,550	103,900	(1,650)	
	Rentals and Leases	184,120	199,500	211,600	213,200	1,600	
	Insurance	384,924	307,315	344,925	296,289	(48,636)	
	Repair and Maintenance Services	278,130	248,630	254,605	264,230	9,625	
	Printing and Binding	32,200	20,300	20,000	20,000	0	
	College Tuition	43,150	19,500	18,000	20,500	2,500	
	Other Charges and Obligations	94,558	52,515	49,200	50,450	1,250	
	Office Supplies	47,250	40,250	34,150	35,900	1,750	

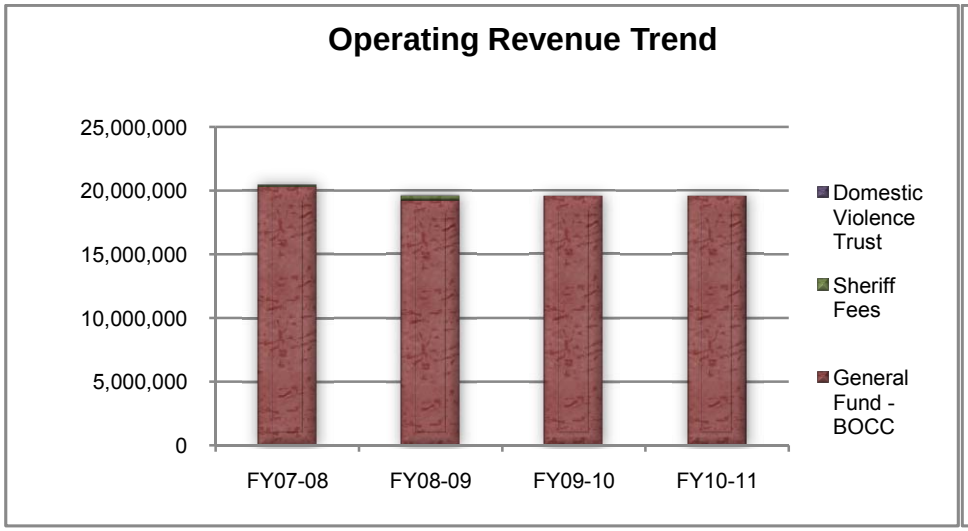
SHERIFF **GENERAL FUND**

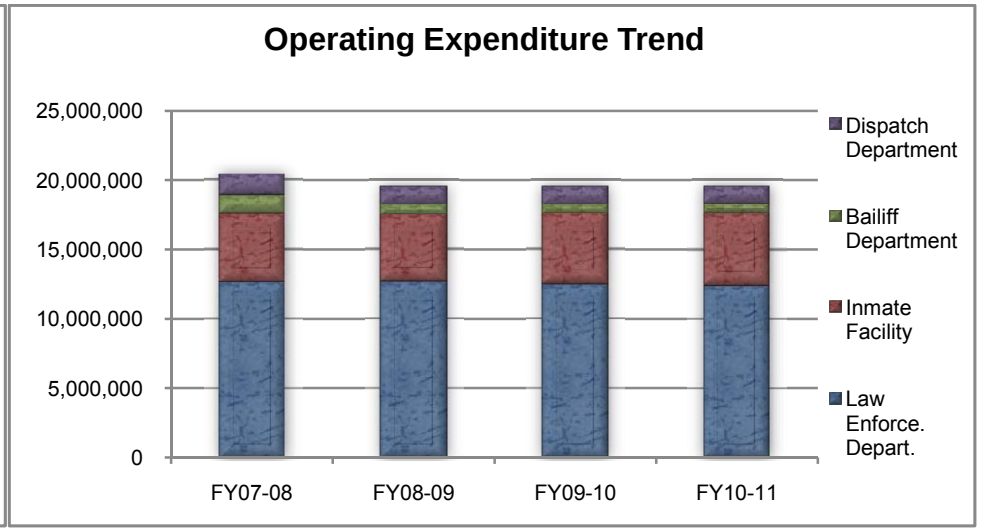
Fund 001 Dept. 0320	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 09-10	CHANGES +/(-)	COMMENTS
	Sheriff Law Department Continued:						
	Operating Supplies	948,601	948,621	924,417	779,100	(145,317)	
	Books, Publications, Subscriptions	64,376	47,240	37,250	36,550	(700)	
	Machinery and Equipment	76,976	15,000	15,000	0	(15,000)	
	Computer Equipment	98,093	50,000	50,000	50,000	0	
	Debt Principal/Interest	1,063,025	477,989	600,000	281,000	(319,000)	
	Reversion to BOCC	0	0	0	0	0	
	Total Sheriff Law Department	**15,204,964**	**15,112,841**	**15,250,851**	**15,462,268**	**211,417**	
581.91-23	**Sheriff Inmate Facility**						
	Regular Salaries	2,329,616	2,435,922	2,657,767	2,666,003	8,236	
	Overtime	0	0	157,495	157,495	0	
	Benefits	1,560,110	1,523,941	1,433,902	1,569,079	135,177	
	Professional Services	407,400	378,000	384,000	377,500	(6,500)	
	Contractual Services	7,500	0	0	0	0	
	Travel and Per Diem	30,000	25,000	25,000	25,000	0	
	Communications Services	13,000	13,000	10,000	10,000	0	
	Transportation, Freight and Postage	9,000	9,000	7,500	7,500	0	
	Utility Services	170,000	145,000	172,200	155,000	(17,200)	
	Rentals and Leases	0	0	0	9,000	9,000	
	Insurance	67,858	65,765	65,765	61,413	(4,352)	
	Repair and Maintenance Services	77,516	57,500	53,000	50,000	(3,000)	
	Printing and Binding	1,000	1,000	1,000	1,000	0	
	College Tuition	7,500	7,500	7,500	7,500	0	
	Other Charges and Obligations	53,800	24,500	25,000	22,500	(2,500)	
	Office Supplies	29,088	22,000	22,000	21,000	(1,000)	
	Operating Supplies	91,325	80,500	81,500	86,500	5,000	
	Books, Publications, Subscriptions	2,600	0	0	0	0	
	Machinery and Equipment	0	0	0	0	0	
	Computer Equipment	9,500	2,000	2,000	2,000	0	
	Debt Principal/Interest	45,000	28,000	0	0	0	
	Total Sheriff Inmate Facility	**4,911,813**	**4,818,628**	**5,105,629**	**5,228,490**	**122,861**	

SHERIFF **GENERAL FUND**

Fund 001 Dept. 0340	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 09-10	CHANGES +/(-)	COMMENTS
581.91-23	**Sheriff Bailiff Department**						
	Regular Salaries	760,030	387,627	398,861	390,958	(7,903)	
	Overtime	0	0	23,000	23,000	0	
	Benefits	500,937	384,715	209,767	222,558	12,791	
	Travel and Per Diem	1,000	1,000	1,000	1,000	0	
	Communications Services	500	500	2,000	3,200	1,200	
	Transportation, Freight and Postage	300	300	0	0	0	
	Insurance	24,760	23,838	14,245	13,181	(1,064)	
	College Tuition	0	0	970	750	(220)	
	Other Charges and Obligations	1,000	500	0	0	0	
	Office Supplies	1,000	1,000	573	573	0	
	Operating Supplies	10,200	8,700	5,110	4,882	(228)	
	Books, Publications, Subscriptions	500	0	0	0	0	
	Total Sheriff Bailiff Department	**1,300,227**	**808,180**	**655,526**	**660,102**	**4,576**	
581.91-23	**Sheriff Dispatch Department**						
	Regular Salaries	902,563	764,763	759,869	714,417	(45,452)	
	Overtime	0	0	150,000	150,000	0	
	Benefits	536,228	423,937	320,564	327,994	7,430	
	Professional Services	10,000	0	0	0	0	
	Contractual Services	3,000	0	0	0	0	
	Travel and Per Diem	2,000	1,000	1,000	1,000	0	
	Communications Services	10,000	15,000	20,000	18,932	(1,068)	
	Transportation, Freight and Postage	200	200	200	200	0	
	Utility Services	3,000	4,000	1,500	0	(1,500)	
	Rentals and Leases	0	4,500	9,000	10,000	1,000	
	Insurance	17,706	12,460	9,390	7,778	(1,612)	
	Repair and Maintenance Services	16,700	16,700	10,180	0	(10,180)	
	Printing and Binding	500	500	500	0	(500)	
	College Tuition	6,600	5,000	5,000	5,000	0	
	Other Charges and Obligations	7,000	3,250	3,000	2,750	(250)	
	Office Supplies	7,568	4,000	4,000	4,000	0	
	Operating Supplies	11,068	9,000	6,750	8,550	1,800	
	Books, Publications, Subscriptions	13,800	4,000	3,000	2,500	(500)	
	Machinery and Equipment	1,800	0	0	0	0	
	Computer Equipment	7,000	2,000	2,000	0	(2,000)	
	Debt Principal/Interest	8,000	8,000	0	2,000	2,000	
	Total Sheriff Dispatch Department	**1,564,733**	**1,278,310**	**1,305,953**	**1,255,121**	**(50,832)**	
	TOTAL SHERIFF EXPENSES	**22,981,737**	**22,017,959**	**22,317,959**	**22,605,981**	**288,022**	

SHERIFF **GENERAL FUND**





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

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
BOCC - Revenues				
Domestic Violence Trust	11,169	880	0	0
Sheriff Fees	111,908	300,000	0	0
General Fund - BOCC	20,292,615	19,228,460	19,529,340	19,529,340
	20,415,692	**19,529,340**	**19,529,340**	**19,529,340**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary- Positions				
Full-Time	253.00	253.00	253.00	253.00
Part-Time	26.00	26.00	26.00	26.00
Total Positions	**279.00**	**279.00**	**279.00**	**279.00**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
BOCC - Expenses				
Law Enforce. Depart.	12,638,919	12,624,222	12,462,232	12,385,627
Inmate Facility	4,911,813	4,818,628	5,105,629	5,228,490
Bailiff Department	1,300,227	808,180	655,526	660,102
Dispatch Department	1,564,733	1,278,310	1,305,953	1,255,121
	20,415,692	**19,529,340**	**19,529,340**	**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.

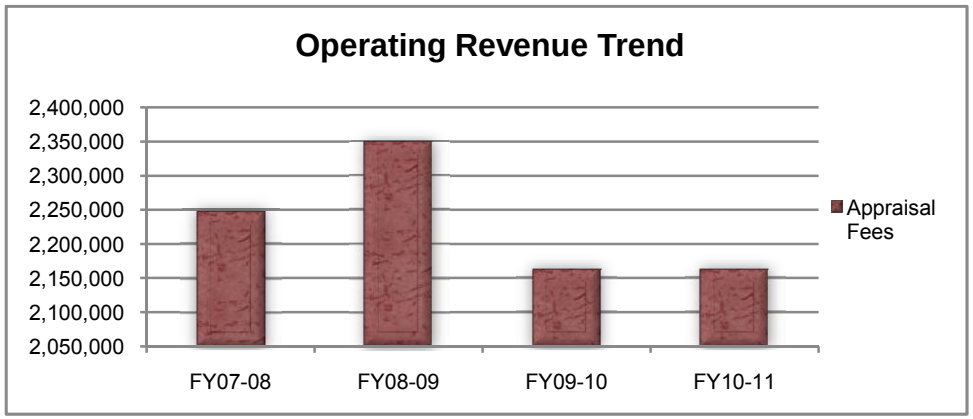
Primary Functions

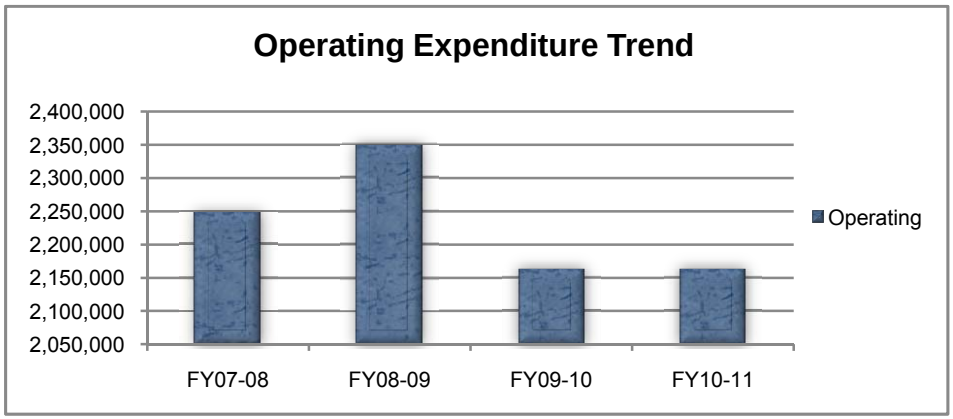
- Place fair market value on each property in Flagler County
- Setting just values
- Administer exemptions

PROPERTY APPRAISER — GENERAL FUND

Fund 001 Dept. 0400	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	Appraisal Fees	2,247,612	2,349,313	2,162,878	2,162,878	0	
	TOTAL REVENUES	**2,247,612**	**2,349,313**	**2,162,878**	**2,162,878**	**0**	
	Expenses						
581.91-21	Property Appraiser Expense	2,203,738	2,300,953	2,114,518	2,114,518	0	
513.34-10	Other Contracted Services	14,519	15,840	15,840	15,840	0	Fee from Property Appraiser for APPROVED tax notices
513.41-10	Communications Recurring	4,746	2,160	2,160	2,160	0	Phone lines within offices
513-41-20	Communications Inst/Repr	0	0	0	0	0	
513.42-01	Postage Expense	24,609	26,400	26,400	26,400	0	TRIM compliance mailings
513.42-01	Printing & Binding	0	1,980	1,980	1,980	0	
513.51-10	Office Supplies	0	1,980	1,980	1,980	0	
	TOTAL EXPENSES	**2,247,612**	**2,349,313**	**2,162,878**	**2,162,878**	**0**	

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Appraisal Fees	2,247,612	2,349,313	2,162,878	2,162,878
	2,247,612	**2,349,313**	**2,162,878**	**2,162,878**
Expenses				
Operating	2,247,612	2,349,313	2,162,878	2,162,878
	2,247,612	**2,349,313**	**2,162,878**	**2,162,878**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary- Positions				
Full-Time	31.00	31.00	31.00	31.00
Total Positions	**31.00**	**31.00**	**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.

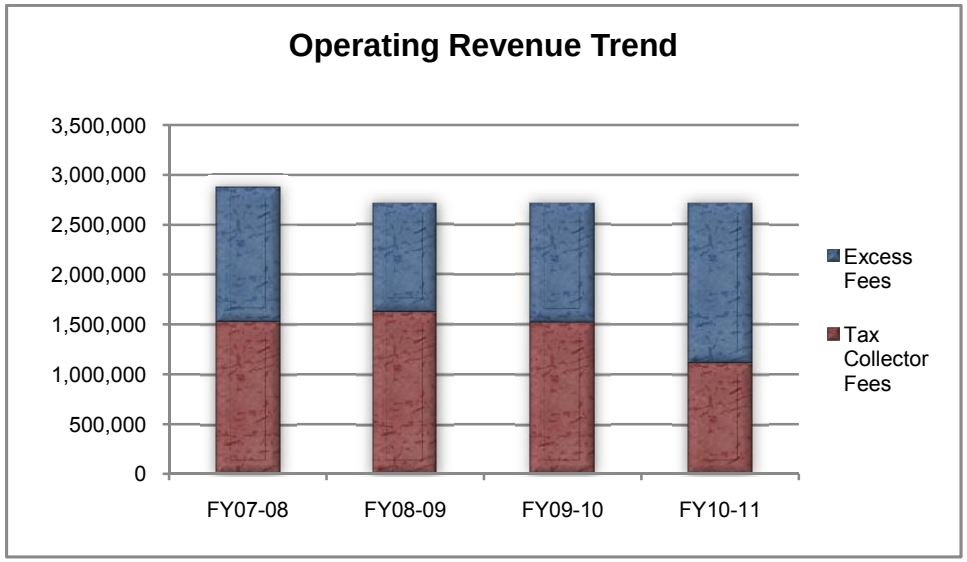
The Tax Collector's Office is a fee-based office meaning operations are not funded by tax dollars. The fees collected for the services provided are used to fund the operating budget, which is approved by the Florida Department of Revenue. Cost-effective operations result in unused revenue, which is then 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.

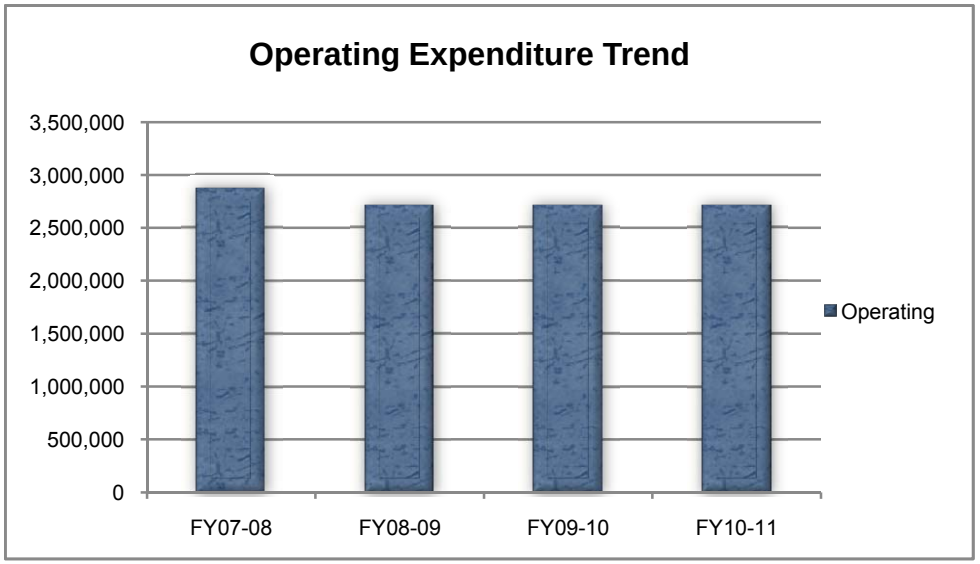
Services Provided	2005	2006	2007
Vehicle Transactions	118,609	132,296	136,423
Property Tax Bills Processed	80,426	82,931	83,845
Vessels Registered	5,289	5,881	6,015
Disabled Parking Permits Issued (*began 4 year renewals for Disabled parking permits from annual Renewal)	4,363*	2,414	1,652
Driver Licenses 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 & 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 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	Tax Collector Fees	1,527,132	1,624,085	1,515,387	1,115,567	(399,820)	
386.70-00	Excess Fees	1,347,286	1,091,302	1,200,000	1,600,000	400,000	
	TOTAL REVENUES	**2,874,418**	**2,715,387**	**2,715,387**	**2,715,567**	**180**	
	Expenses						
513.34-16	Tax Collector Expense	2,870,698	2,711,667	2,711,667	2,711,667	0	
513.41-10	Communication Recurring	3,240	3,240	3,240	3,420	180	
513.41-20	Communication Inst/Repair	480	480	480	480	0	
	TOTAL EXPENSES	**2,874,418**	**2,715,387**	**2,715,387**	**2,715,567**	**180**	

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Tax Collector Fees	1,527,132	1,624,085	1,515,387	1,115,567
Excess Fees	1,347,286	1,091,302	1,200,000	1,600,000
	2,874,418	**2,715,387**	**2,715,387**	**2,715,567**
Expenses				
Operating	2,874,418	2,715,387	2,715,387	2,715,567
	2,874,418	**2,715,387**	**2,715,387**	**2,715,567**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary- Positions				
Full-Time	30.00	30.00	30.00	30.00
Total Positions	**30.00**	**30.00**	**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.***

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

Primary Functions

County Government

- Accountant and auditor for the board of county 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

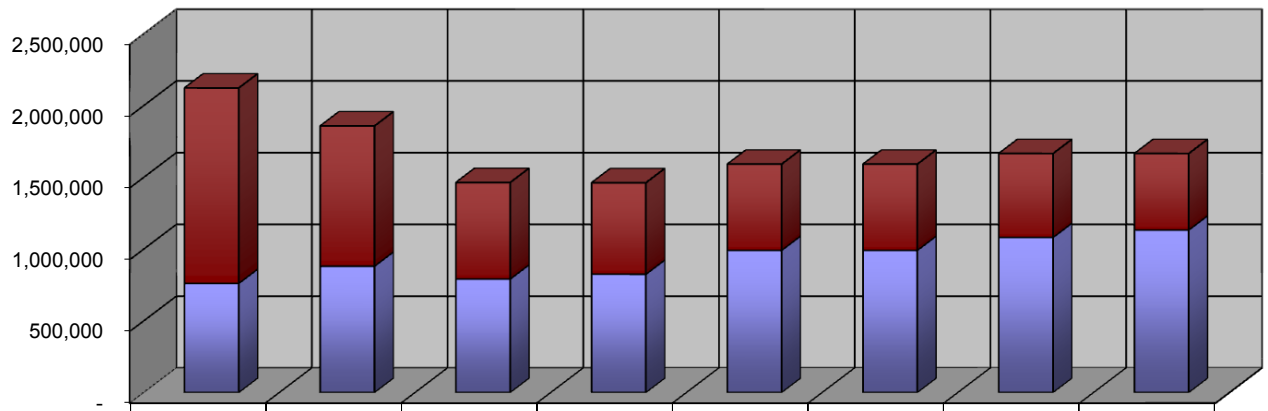
State Government

- 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 Revenue Source vs Expenditure Type
FY 2008 - 2011



	08 Actual		09 Actual		10 Budgeted		11 Approved	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Non Court Clerk Related	1,361,568	976,771	672,498	637,278	600,372	600,372	584,300	532,523
Non Court BOCC Related	761,000	880,732	791,293	824,777	991,222	991,222	1,081,222	1,132,999

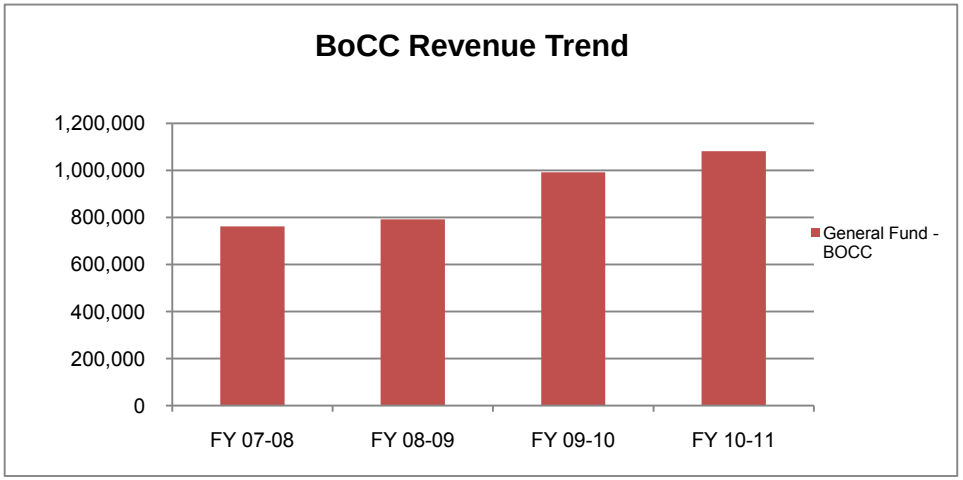
Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	REVENUES						
	General Fund - BoCC (Proposed)	761,000	791,293	991,222	1,241,453	250,231	
	Reduction as per BoCC				(160,231)	(160,231)	
	Total BoCC Revenues Appropriated	**761,000**	**791,293**	**991,222**	**1,081,222**	**90,000**	BoCC approved $115,000* increase
381.00-00	Clerk Excess Fees	**(265,065)**	**(1,736)**	**0**	**0**	**0**	
	Clerk Earned Revenues	**1,361,568**	**672,498**	**600,372**	**584,300**	**(16,072)**	
	TOTAL REVENUES	**1,857,503**	**1,462,055**	**1,591,594**	**1,665,522**	**73,928**	

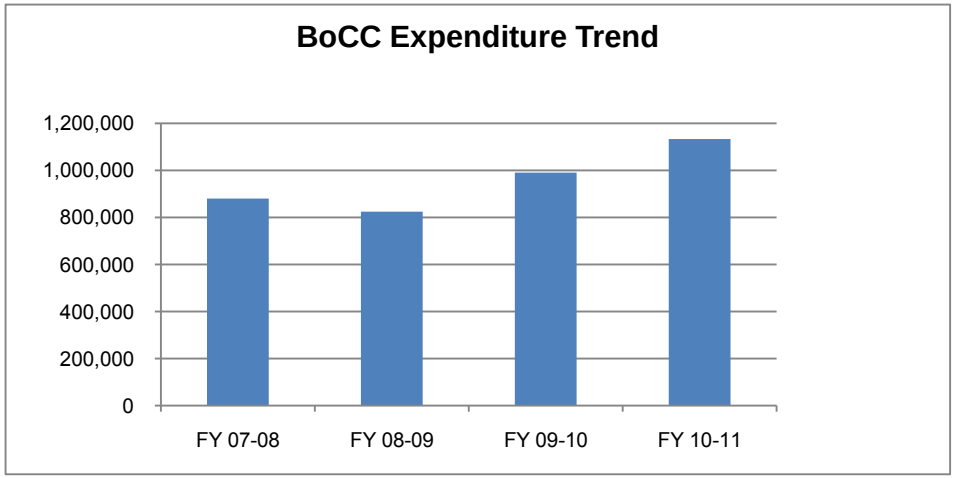
*The BoCC approved (1) Full Time Equivalent position in the amount of $90,000 and $25,000 for capital outlay equipment for a total increase of $115,000. However, this increase was in addition to the $966,222, original budget appropriated to the Clerk for Fiscal Year 2010. The Clerk will be required to absorb the $25,000 ($991,000 - $966,222) increase in appropriation for FY 2010 (an appropriation which dissolved a 2.5 hour per week furlough for non-exempt, non-court staff for seven months of the fiscal year). The clerk will consequently also absorb approximately $18,000 for the other five months of furlough for the fiscal year as well as the increase in health insurance cost in the amount of approximately $8,700.

CLERK OF THE CIRCUIT COURT **GENERAL FUND**

Fund 001 Dept. 0900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
581.91-22	**EXPENDITURES**						
	Regular Salaries	1,364,508	1,226,832	1,218,397	1,376,845	158,448	
	Benefits	584,238	499,231	458,208	564,459	106,251	
	Professional Services	29,969	12,841	14,900	5,000	(9,900)	
	Contracted Services	47,798	36,541	48,600	45,200	(3,400)	
	Travel Expense	3,905	4,928	16,500	20,600	4,100	
	Communications Expense	41,756	41,172	41,100	41,700	600	
	Postage Expense	10,587	9,563	10,500	5,050	(5,450)	
	Rental of Equipment	6,792	6,792	16,000	28,900	12,900	
	Repair and Maintenance	2,183	1,777	2,500	500	(2,000)	
	Maintenance Agreements	26,077	34,239	46,900	25,500	(21,400)	
	Printing and Binding	2,996	1,950	2,900	4,200	1,300	
	Other Current Charges	9,390	21,419	11,500	20,700	9,200	
	Office Supplies	19,082	13,344	25,400	16,300	(9,100)	
	Office Equipment Under $750	3,198	1,396	5,000	2,000	(3,000)	
	Other Operating Supplies	14,676	9,648	22,350	11,100	(11,250)	
	Books, Publications & Memberships	5,184	3,935	6,300	7,745	1,445	
	Education/Conference	3,932	3,133	15,750	7,400	(8,350)	
	Capital Outlay Equipment	0	0	1,200	47,192	45,992	
	Court Related Communications	24,719	25,419	25,000	25,000	0	Required by FS 29.008(2)(f)
	Court Related Expense	(343,487)	(492,105)	(397,411)	(429,638)	(32,227)	
	Expenditures (Proposed)	**1,857,503**	**1,462,055**	**1,591,594**	**1,825,753**	**234,159**	
	Reduction as per BoCC				**(160,231)**	**(160,231)**	* (see BoCC appropriations footnote)
	Total Expenditures Appropriated	**1,857,503**	**1,462,055**	**1,591,594**	**1,665,522**	**73,928**	

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.

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Personnel Summary - Positions				
Full-Time (Proposed)	38.0	33.0	28.0	31.0
Reduction as per BoCC				(2.0)
Total Positions Appropriated	**38.0**	**33.0**	**28.0**	**29.0**
Total Clerk Related Positions	13.0	13.6	13.3	13.7
BoCC Related Positions (Proposed)	25.0	19.4	14.7	17.3
Reduction as per BoCC				(2.0)
Total BoCC Related Positions	25.0	19.4	14.7	15.3
Total Positions Appropriated	**38.0**	**33.0**	**28.0**	**29.0**

SUMMARY	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Revenues				
Clerk Fees	1,361,568	672,498	600,372	584,300
General Fund - BOCC	761,000	791,293	991,222	1,081,222
Excess Fees Reverted to General Fund - BOCC	(265,065)	(1,736)	0	0
	1,857,503	**1,462,055**	**1,591,594**	**1,665,522**
Expenditures				
Clerk Related Expenditures	976,771	637,278	600,372	532,523
BCC Related Expenditures	880,732	824,777	991,222	1,132,999
	1,857,503	**1,462,055**	**1,591,594**	**1,665,522**

APPROVED BUDGET FY 2010-2011

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
- Finan cial 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
- Redi stricting and reprecincting

Voter Education

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

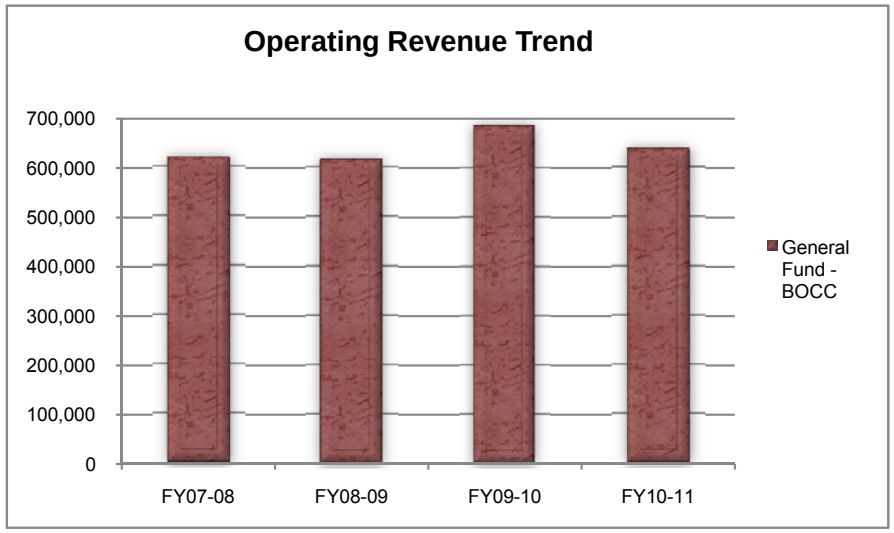
Administration of Elections – Federal, State, County, Special District, and Municipal

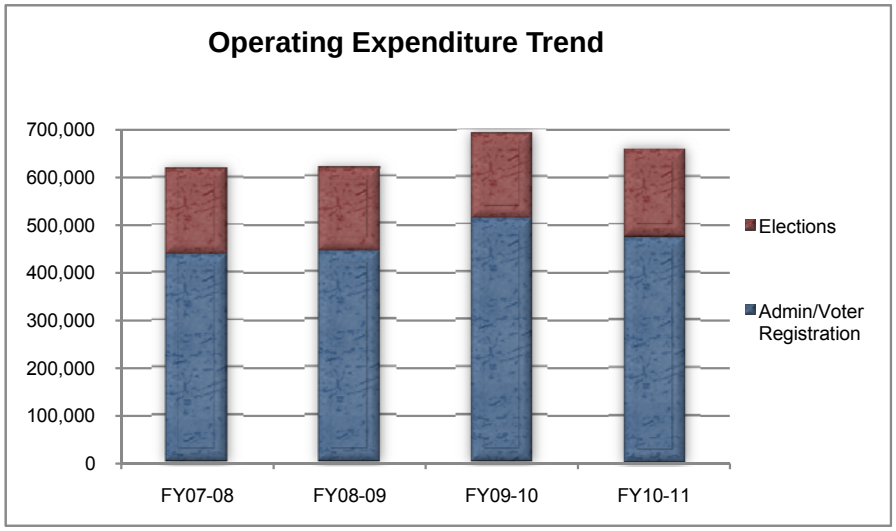
- Develop training manuals
- Train poll workers, clerks, deputies, inspectors, specialized technicians
- Establish polling locations
- Establish early voting sites, setup/train workers for sites
- Ballot layout, audio preparation, ordering requirements, printing, inventory
- Preparation of memory cards 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. 1500/1510	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	617,969	615,358	685,538	637,192	(48,346)	
	General Fund - Communications	0	0	4,000	4,000	0	
	HAVA Grant	0	0	0	15,000	15,000	
	TOTAL REVENUES	**617,969**	**615,358**	**689,538**	**656,192**	**(33,346)**	
	Expenses						
581.91-24	**Administration/Voter Registration**						
	Salary/Executive	92,418	95,190	93,496	95,190	1,694	
	Regular Salary	167,685	172,715	172,715	172,715	0	
	Overtime	9,598	7,442	7,442	7,442	0	
	Benefits	111,356	109,384	113,393	118,229	4,836	
	Certification	2,000	2,000	0	2,000	2,000	
	Wellness rogram P	5,758	5,954	0	0	0	
	Other Contractual	1,000	1,000	4,623	5,573	950	
	Travel	3,500	3,500	7,500	6,700	(800)	
	Communications	2,100	2,200	6,200	2,200	(4,000)	
	Postage	9,500	10,500	13,500	13,500	0	
	Equipment Rental	2,676	2,676	5,917	6,458	541	
	Notary Insurance	650	650	766	750	(16)	
	Maint/Equipment	15,682	16,608	27,500	27,473	(27)	
	Other Current	400	400	595	625	30	
	Office Supplies	9,000	9,000	13,000	10,000	(3,000)	
	Gas, Oil	500	500	920	920	0	
	Sub/Memberships	2,448	2,144	2,144	2,144	0	
	Capital	0	0	40,885	0	(40,885)	
	Total Admin Voter Registration	**436,271**	**441,863**	**510,596**	**471,919**	**(38,677)**	
581.91-24	**Elections**						
	Other Salary	90,559	69,550	74,360	74,380	20	
	Benefits	1,815	2,483	3,114	3,317	203	
	Other Contractual	2,000	2,000	2,000	2,000	0	
	Travel	6,252	3,406	3,417	3,483	66	
	Communications	0	0	1,676	1,540	(136)	
	Poll Training (HAVA match eligble)	14,252	8,078	8,348	8,420	72	HAVA
	Postage	6,000	6,000	15,500	16,000	500	
	Building Rentals	2,800	1,400	1,400	1,500	100	
	Maint/Equipment	18,420	18,693	22,913	24,933	2,020	
	Voter Education (HAVA match eligble)	5,000	5,000	5,000	5,000	0	HAVA
	Other Current	1,000	1,000	1,400	1,600	200	
	Office Supplies	30,000	30,000	14,064	14,500	436	
	Elections Ballots	0	0	25,000	26,300	1,300	
	Gas, Oil	600	600	750	1,300	550	
	HAVA	0	0	0	0	0	
	Capital	3,000	25,285	0	0	0	
	Total Elections	**181,698**	**173,495**	**178,942**	**184,273**	**5,331**	
	TOTAL EXPENSES	**617,969**	**615,358**	**689,538**	**656,192**	**(33,346)**	

SUPERVISOR OF ELECTIONS **GENERAL FUND**



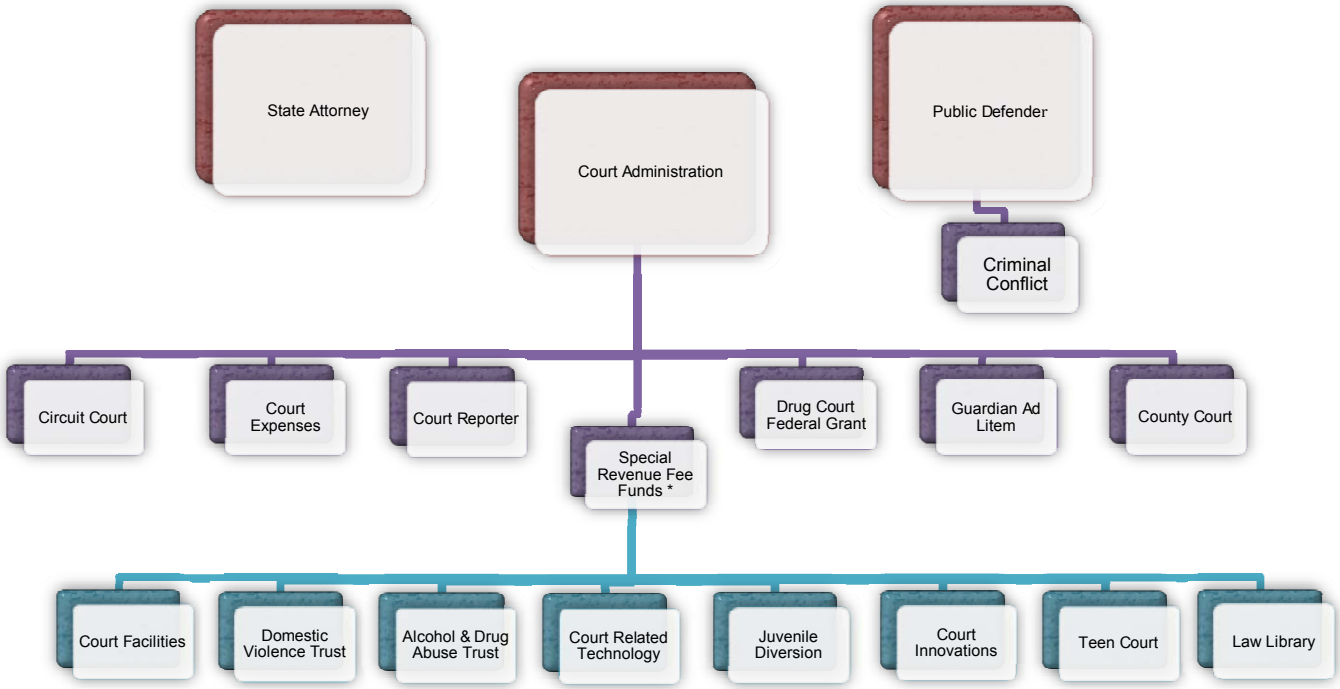


NOTE FOR GRAPH
General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund - BOCC	617,969	615,358	685,538	637,192
Communications	0	0	4,000	4,000
HAVA Grant	0	0	0	15,000
	617,969	**615,358**	**689,538**	**656,192**
Expenses				
Admin/Voter Registration	436,271	441,863	510,596	471,919
Elections	181,698	173,495	178,942	184,273
	617,969	**615,358**	**689,538**	**656,192**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary- Positions	6.00	6.00	6.00	6.00
Full-Time	**6.00**	**6.00**	**6.00**	**6.00**
Total Positions				

Flagler County Board of County Commissioners
FY 2010-2011



* See Section 5 for Special Revenue Funds

Judicial Function Support

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

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

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

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

Based on these provisions, effective July 1, 2004, responsibility for funding the bulk of the costs associated with the court system were transferred to the State of Florida. However, the County retained responsibility for funding the costs associated with communications, technology, and the provision and maintenance of office space for the "circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions."

In addition, although not specifically required to do so, the County provides support, including office space, for the Teen Court and Drug Court Programs, as well as for the Court Reporters. Drug Court is not included in the fiscal year 2009-10 Budget as the grant funding has ended.

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

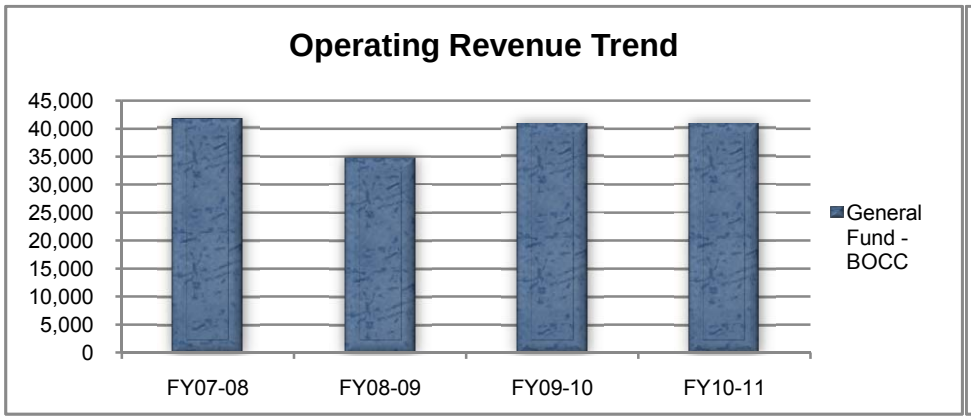
DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
General Fund - BOCC	114,815	92,094	125,521	110,010	(15,511)
Drug Court Grant	107,862	99,426	0	0	0
ARRA-SMC Mental Health Grant	0	0	0	30,000	30,000
Drug Court Enhancement Grant	0	0	0	40,000	40,000
Total Revenues	**222,677**	**191,520**	**125,521**	**180,010**	**(15,511)**
Expenses					
State Attorney	41,687	32,734	40,850	40,850	0
Public Defender	2,087	1,895	10,524	3,320	(7,204)
Circuit Court	13,233	12,253	17,000	16,000	(1,000)
Court Expenses	240	0	1,000	1,000	0
Court Reporter	1,921	2,006	3,200	2,200	(1,000)
Drug Court Federal Grant	107,790	98,491	0	70,000	70,000
Guardian Ad Litem	54,367	39,372	48,447	43,140	(5,307)
County Court	1,280	1,834	4,500	3,500	(1,000)
Total Expenses	**222,605**	**188,585**	**125,521**	**180,010**	**54,489**
Revenues vs. Expenses	**72**	**2,935**	**0**	**0**	**0**

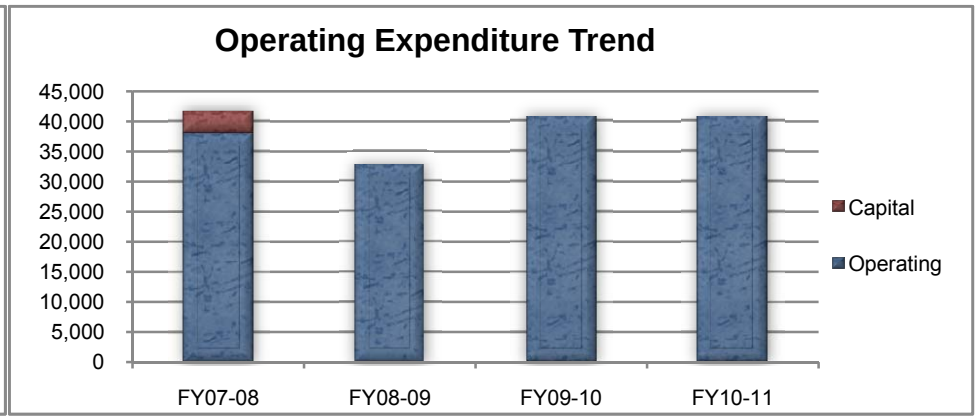
	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Personnel Summary- Positions					
Drug Court Federal Grant	1.00	0.80	0.00	0.00	0.00
Guardian Ad Litem	0.50	0.50	0.50	0.50	0.00
Total Positions	**1.50**	**1.30**	**0.50**	**0.50**	**0.00**

STATE ATTORNEY — GENERAL FUND

Fund 001 Dept. 1200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	41,687	34,734	40,850	40,850	0	
	TOTAL REVENUES	**41,687**	**34,734**	**40,850**	**40,850**	**0**	
	Expenses						
602.34-10	Other Contracted Services	0	0	1,000	1,000	0	
41-10, 41-20	Communications	23,049	22,724	29,350	29,350	0	
602.46-30	Maintenance Agreements	3,440	3,665	1,500	1,500	0	
602.46-40	Small Tools & Equipment	70	0	3,000	3,000	0	
602.51-10	Office Supplies	7,277	6,345	6,000	6,000	0	
602.51-20	Data Processing Supplies	390	0	0	0	0	
602.52-12	Other Operating Expenses	1,486	0	0	0	0	
54-20, 4-21	Travel/Training	2,368	0	0	0	0	
	Total Operating Expenses	**38,080**	**32,734**	**40,850**	**40,850**	**0**	
	Equipment	3,607	0	0	0	0	
	Total Capital Outlay	**3,607**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**41,687**	**32,734**	**40,850**	**40,850**	**0**	

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

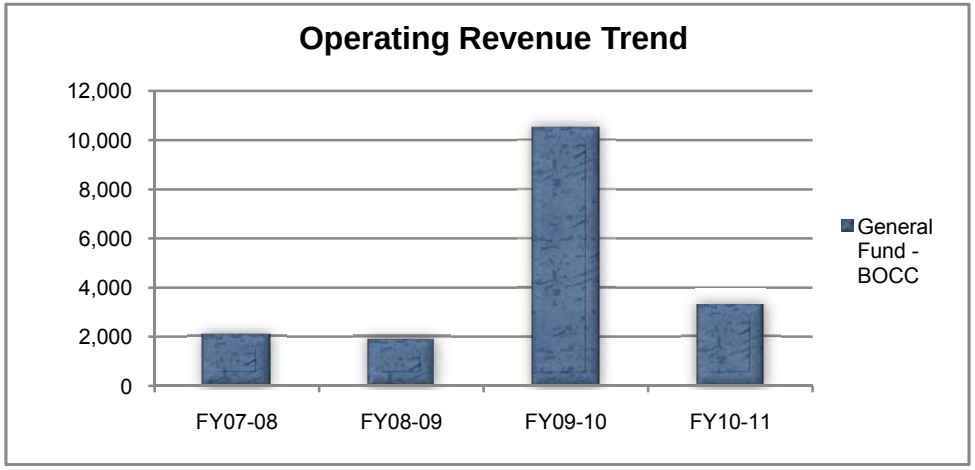
The State Attorney's Office is responsible for the review of criminal and civil complaints referred to the State Attorney's office by local, state and federal law enforcement agencies, other state agencies, or the public and for the processing of those complaints through the criminal justice system or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

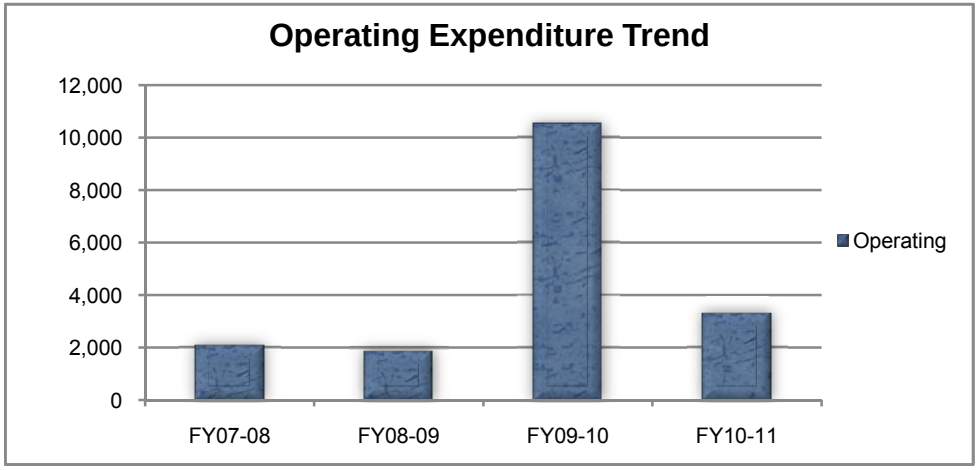
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund - BOCC	41,687	34,734	40,850	40,850
	41,687	**34,734**	**40,850**	**40,850**
Expenses				
Operating	38,080	32,734	40,850	40,850
Capital	3,607	0	0	0
	41,687	**32,734**	**40,850**	**40,850**

PUBLIC DEFENDER/CRIMINAL CONFLICT — GENERAL FUND

Fund 001 Dept. 1300/1301	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	2,087	1,895	10,524	3,320	(7,204)	
	TOTAL REVENUES	**2,087**	**1,895**	**10,524**	**3,320**	**(7,204)**	
	Expenses						
603.34-10	Other Contracted Services	0	0	320	320	0	
41-10, 41-20	Communications	2,087	1,895	4,000	3,000	(1,000)	
603.41-10	Communications-Criminal Conflict	0	0	6,204	0	(6,204)	
	TOTAL EXPENSES	**2,087**	**1,895**	**10,524**	**3,320**	**(7,204)**	

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.

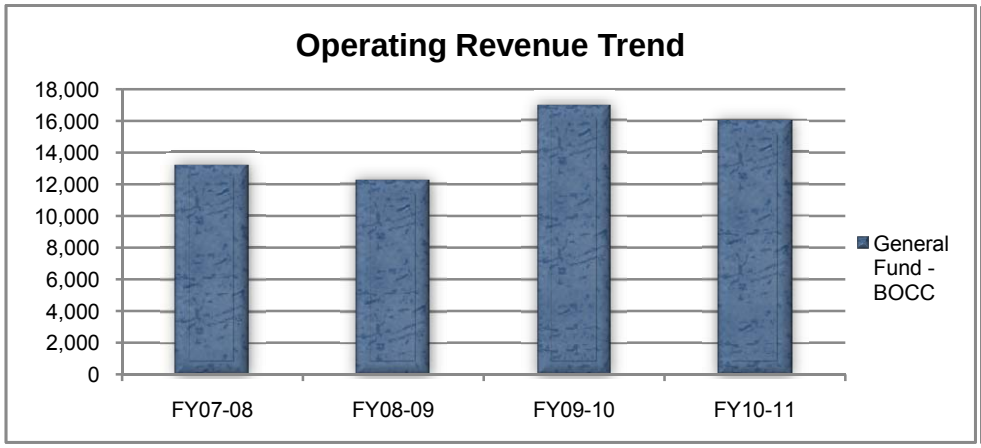
Due to the revision of Article V, the State has taken responsibility for all court operations except for communications, IT and facilities. See fund 194 for associated technology funding.

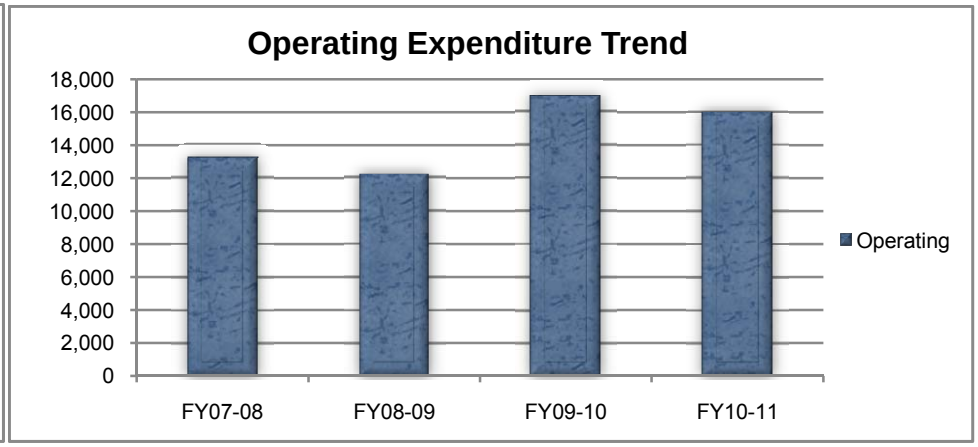
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund - BOCC	2,087	1,895	10,524	3,320
	2,087	**1,895**	**10,524**	**3,320**
Expenses				
Operating	2,087	1,895	10,524	3,320
	2,087	**1,895**	**10,524**	**3,320**

CIRCUIT COURT — GENERAL FUND

Fund 001 Dept. 1000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	13,233	12,253	17,000	16,000	(1,000)	
	TOTAL REVENUES	**13,233**	**12,253**	**17,000**	**16,000**	**(1,000)**	
	Expenses						
41-10, 41-20	Communications	13,222	11,795	15,000	15,250	250	
601.46-10	Building/Equipment Repairs	0	0	500	0	(500)	
601.51-10	Office Supplies	0	0	500	250	(250)	
601.51-11	Office Equipment under $1,000	11	458	500	250	(250)	
601.52-12	Other Operating Expenses	0	0	500	250	(250)	
	TOTAL EXPENSES	**13,233**	**12,253**	**17,000**	**16,000**	**(1,000)**	

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

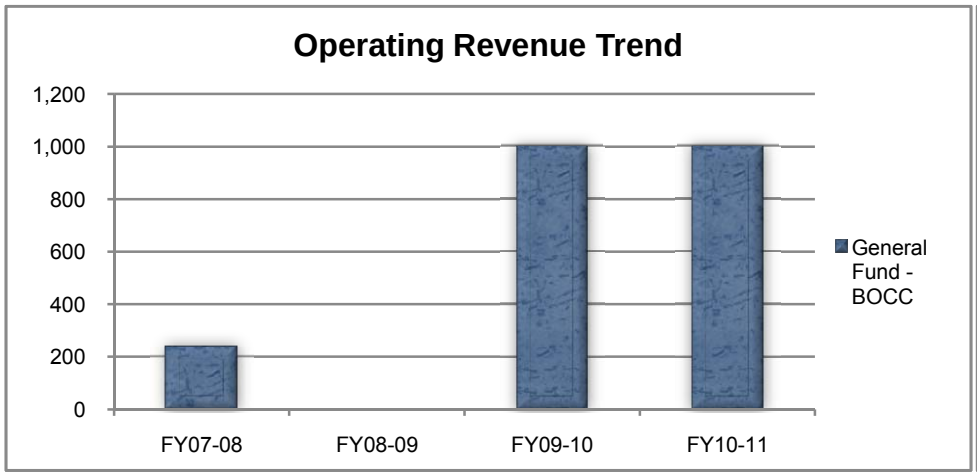
Pursuant to Article V - Section 14 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court. However, the County retains funding responsibility for some limited functions; namely, communications, facilities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

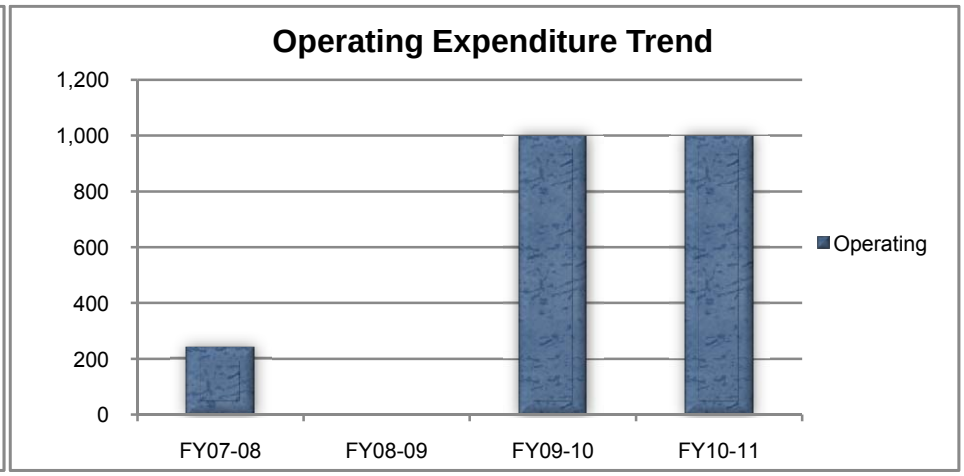
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund - BOCC	13,233	12,253	17,000	16,000
	13,233	**12,253**	**17,000**	**16,000**
Expenses				
Operating	13,233	12,253	17,000	16,000
	13,233	**12,253**	**17,000**	**16,000**

COURT EXPENSES — GENERAL FUND

Fund 001 Dept. 1010	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	240	0	1,000	1,000	0	
	TOTAL REVENUES	**240**	**0**	**1,000**	**1,000**	**0**	
	Expenses						
613.31-10	Professional Services	240	0	1,000	1,000	0	
	TOTAL EXPENSES	**240**	**0**	**1,000**	**1,000**	**0**	

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

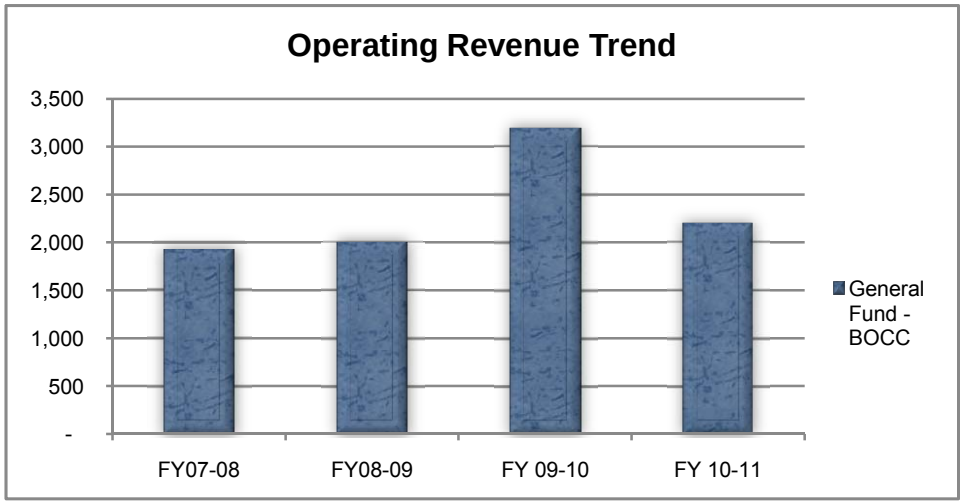
Pursuant to Florida Statutes, the County retains payment responsibility for certain services rendered prior to July 1, 2004.

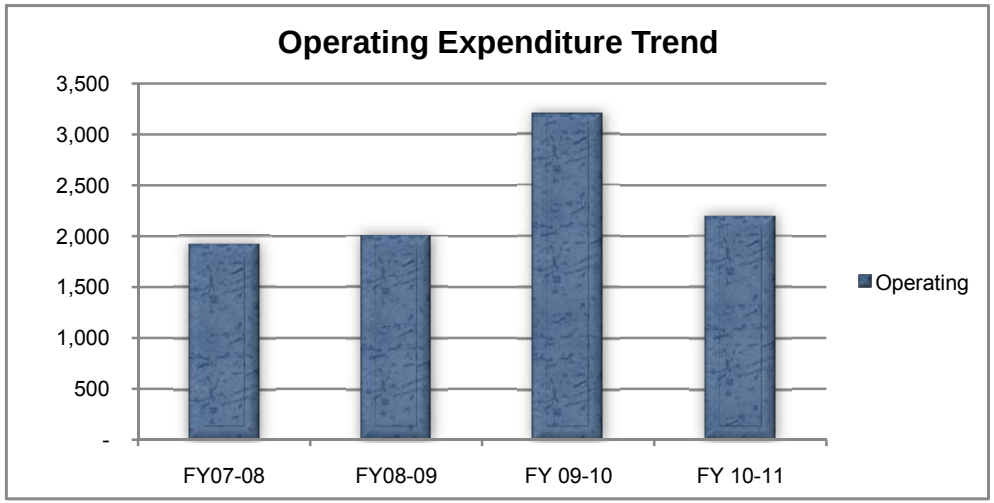
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund - BOCC	240	0	1,000	1,000
	240	**0**	**1,000**	**1,000**
Expenses				
Operating	240	0	1,000	1,000
	240	**0**	**1,000**	**1,000**

COURT REPORTER — GENERAL FUND

Fund 001 Dept. 1040	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	1,921	2,006	3,200	2,200	(1,000)	
	TOTAL REVENUES	**1,921**	**2,006**	**3,200**	**2,200**	**(1,000)**	
	Expenses						
41-10, 41-20	Communications	1,921	2,006	3,200	2,200	(1,000)	
	TOTAL EXPENSES	**1,921**	**2,006**	**3,200**	**2,200**	**(1,000)**	

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

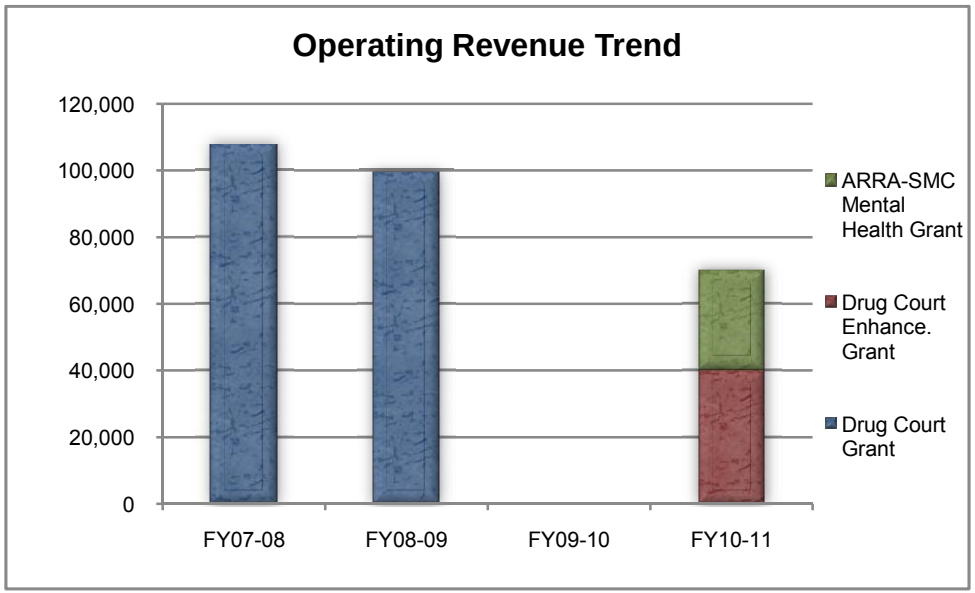
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Revenues				
General Fund - BOCC	1,921	2,006	3,200	2,200
	1,921	**2,006**	**3,200**	**2,200**
Expenses				
Operating	1,921	2,006	3,200	2,200
	1,921	**2,006**	**3,200**	**2,200**

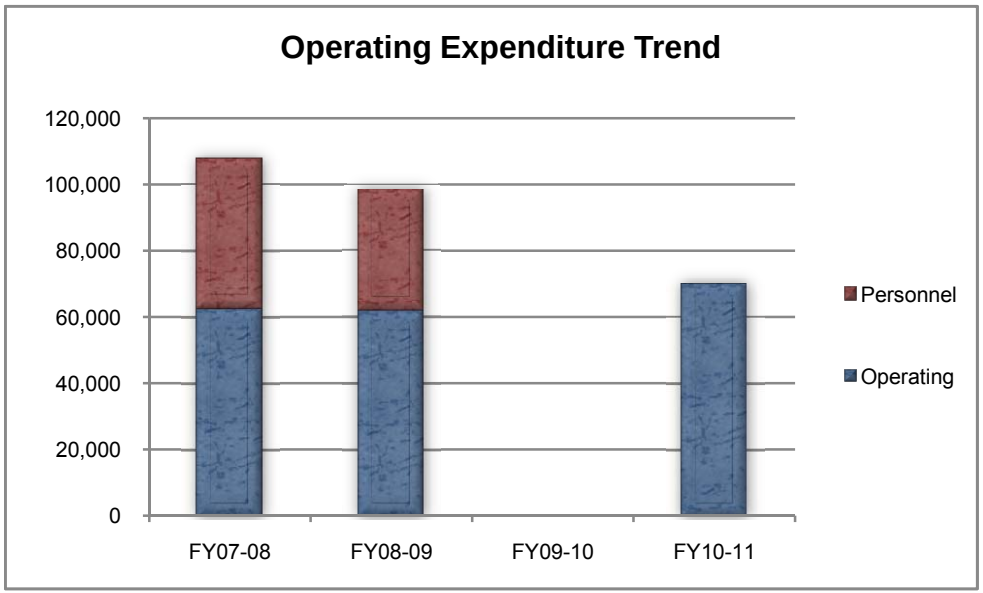
DRUG COURT GRANT — GENERAL FUND

Fund 001 Dept. 8605/8901	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	ARRA-SMC Mental Health Grant	0	0	0	30,000	30,000	
331.82-01	Drug Court Grant	107,862	99,426	0	0	0	
331.82-90	Drug Court Enhancement Grant	0	0	0	40,000	40,000	
	TOTAL REVENUES	**107,862**	**99,426**	**0**	**70,000**	**70,000**	
	Expenses						
622.10-12	Regular Salaries	29,953	25,077	0	0	0	Position as oved o w m t
622.xx-xx	Employee Benefits	15,311	11,622	0	0	0	Fund 197 Court Innovations
	Total Personnel Expenses	**45,264**	**36,699**	**0**	**0**	**0**	
569.83-90	ARRA Fed Grant Pass Thru	0	0	0	30,000	30,000	
622.31-10	Professional Services	0	0	0	40,000	40,000	
622.34-10	Other Contracted Expenses	61,555	57,500	0	0	0	
622.40-10	Travel and Training Expenses	107	4,053	0	0	0	
622.46-40	Small Tools & Equipment	120	0	0	0	0	
622.51-10	Office Supplies	239	59	0	0	0	
622.52-12	Other Operating Expenses	505	0	0	0	0	
622-.54-10	Publications/Memberships	0	180	0	0	0	
	Total Operating Expenses	**62,526**	**61,792**	**0**	**70,000**	**70,000**	
	TOTAL EXPENSES	**107,790**	**98,491**	**0**	**70,000**	**70,000**	

During Fiscal Year 2009-10 a stimulus grant was awarded for Drug Court Enhancement of $75,000. Fiscal Year 2010-11 budget includes anticipated carryover of this grant.

DRUG COURT GRANT — GENERAL FUND





NOTE FOR GRAPH

Funds awarded by the Office of Justice Programs of the Department of Justice. Total award amount $250,000. No Local match required. Original Grant Period was 07/01/06 to 06/30/09. This grant was extended through 9/30/2009.

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.

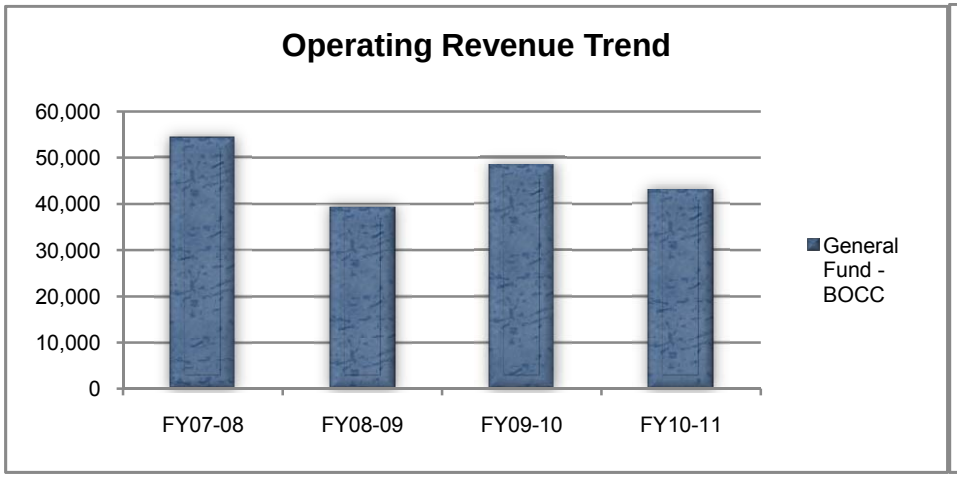
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
ARRA-SMC Mental Health Grant	0	0	0	30,000
Drug Court Grant	107,862	99,426	0	0
Drug Court Enhance. Grant	0	0	0	40,000
	107,862	**99,426**	**0**	**70,000**
Expenses				
Personnel	45,264	36,699	0	0
Operating	62,526	61,792	0	70,000
	107,790	**98,491**	**0**	**70,000**

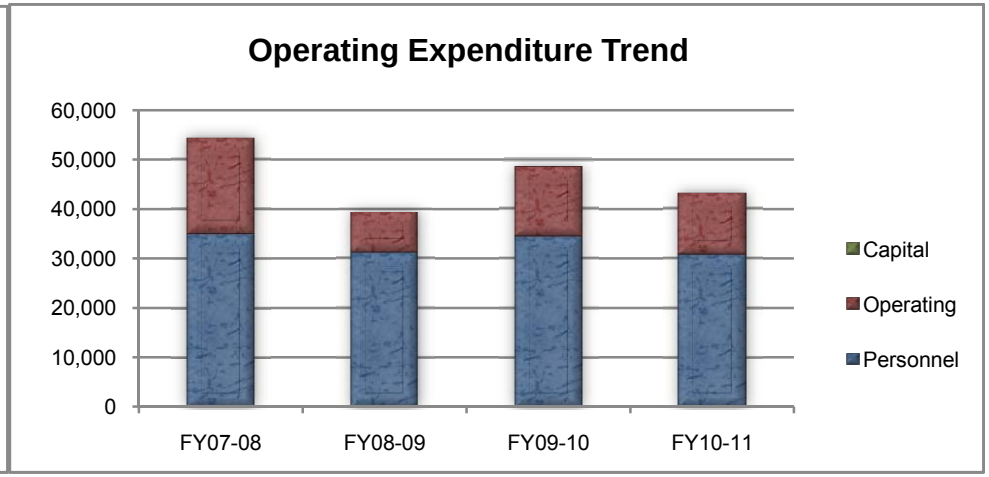
	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Personnel Summary- Positions				
Drug Coordinator	1.00	0.80	0.00	0.00
Total Positions	**1.00**	**0.80**	**0.00**	**0.00**

GUARDIAN AD LITEM — GENERAL FUND

Fund 001 Dept. 1020	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund - BOCC	54,367	39,372	48,447	43,140	(5,307)	
	TOTAL REVENUES	**54,367**	**39,372**	**48,447**	**43,140**	**(5,307)**	
	Personnel Expenses						
685.10-12	Regular Salaries	23,225	26,370	25,709	25,709	0	
685.xx-xx	Employee Benefits	11,619	4,717	8,594	4,881	(3,713)	
	Total Personnel Expenses	**34,844**	**31,087**	**34,303**	**30,590**	**(3,713)**	
	Expenses						
685.41-10	Communications Recurring	734	747	3,444	3,000	(444)	
685.42-01	Postage Expense	223	37	450	250	(200)	
685.43-10	Utilities	1,419	3,634	4,450	3,000	(1,450)	
685.44-10	Rentals & Leases	16,542	1,544	0	0	0	
685.46-30	Maintenance Agreements	0	60	0	200	200	
685.47-10	Printing & Binding	0	60	200	300	100	
685.51-10	Office Supplies	605	1,568	3,500	4,000	500	
685.51-11	Office Equipment under $1000	0	635	1,800	1,500	(300)	
685-51-20	Data Processing Supplies	0	0	0	0	0	
685.54-10	Publications/Memberships	0	0	300	300	0	
	Total Operating Expenses	**19,523**	**8,285**	**14,144**	**12,550**	**(1,594)**	
615.64-10	Equipment	0	0	0	0	0	
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**54,367**	**39,372**	**48,447**	**43,140**	**(5,307)**	

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.

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. As of June 2010 there is an average of 157 children open to the dependency system and appointed to the program.

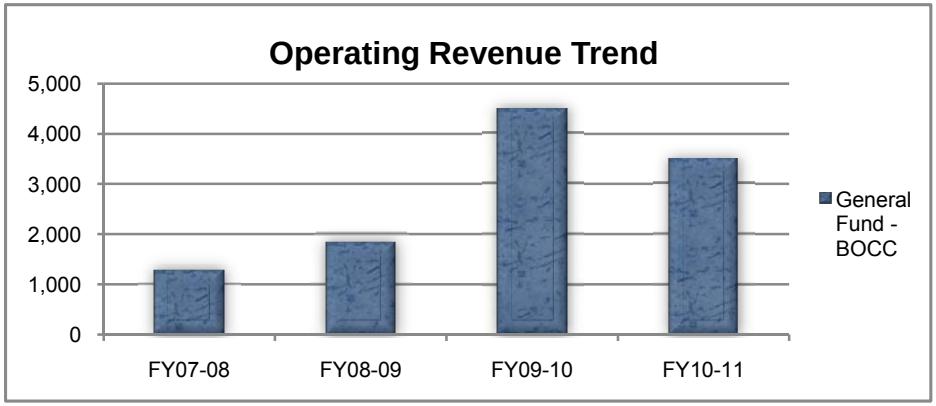
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund - BOCC	54,367	39,372	48,447	43,140
Expenses				
Personnel	34,844	31,087	34,303	30,590
Operating	19,523	8,285	14,144	12,550
Capital	0	0	0	0
	54,367	**39,372**	**48,447**	**43,140**

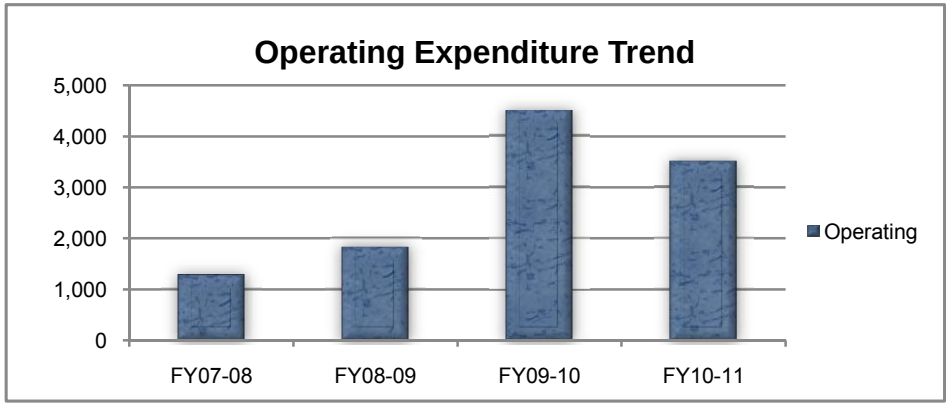
	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary- Positions				
Case Coordinator	0.50	0.50	0.50	0.50
Total Positions	**0.50**	**0.50**	**0.50**	**0.50**

COUNTY COURT — GENERAL FUND

Fund 001 Dept. 1100	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	1,280	1,834	4,500	3,500	(1,000)	
	TOTAL REVENUES	**1,280**	**1,834**	**4,500**	**3,500**	**(1,000)**	
	Expenses						
41-10, 41-20	Communications	1,280	1,515	3,000	2,750	(250)	
601.51-10	Office Supplies	0	0	500	250	(250)	
601.51-11	Office Equipt under $1,000	0	319	500	250	(250)	
601.52-12	Other Operating Expenses	0	0	500	250	(250)	
	TOTAL EXPENSES	**1,280**	**1,834**	**4,500**	**3,500**	**(1,000)**	

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

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund - BOCC	1,280	1,834	4,500	3,500
	1,280	**1,834**	**4,500**	**3,500**
Expenses				
Operating	1,280	1,834	4,500	3,500
	1,280	**1,834**	**4,500**	**3,500**

Flagler County Board of County Commissioners
FY 2010-2011

APPROPRIATION SUMMARY-GENERAL FUND- BOCC

DEPARTMENT	BUDGET FY 10	BUDGET FY 11	% CHANGE	POSITIONS FY 10	POSITIONS FY 11
Board of County Commissioners	414,795	412,015	-0.7%	5.00	5.00
County Administration					
Administration	643,486	638,793	-0.7%	6.00	6.00
Land Management	78,143	83,575	7.0%	1.00	1.00
Economic Development	990,000	880,000	-11.1%	0.00	0.00
County Attorney	566,825	552,268	-2.6%	4.00	4.00
Financial Services					
Budget	440,422	470,994	6.9%	5.43	6.00
Purchasing	245,824	243,058	-1.1%	4.00	4.00
Information Technology	491,327	510,669	3.9%	5.00	5.00
Community Services:					
Human Resources	244,415	240,957	-1.4%	3.00	3.00
Extension Service	265,316	258,755	-2.5%	5.00	5.00
Social Services	2,990,948	2,993,258	0.1%	15.75	15.75
Veterans Services	127,157	124,014	-2.5%	2.00	2.00
Library Services - Main & Bunnell	1,299,847	1,236,144	-4.9%	18.35	17.70
General Services:					
General Services-Administration	374,264	331,942	-11.3%	6.00	5.00
Fleet Management	398,395	389,488	-2.2%	6.00	6.00
Facilities Management	2,026,041	1,910,984	-5.7%	23.00	23.00
Government Services Building*	769,265	718,856	-6.6%	0.00	0.00
Public Transportation*	1,525,322	1,784,245	17.0%	15.50	23.50
Recreation Facilities	1,368,923	1,311,492	-4.2%	11.50	12.50
Princess Place Preserve	150,622	143,207	-4.9%	3.00	3.00
Bull Creek	79,135	71,087	-10.2%	1.00	1.00
Recreation Services/Carver Gym	117,061	90,000	-23.1%	2.00	2.00
Parks Grants	0	80,554	0.0%	0.00	0.00

DEPARTMENT	BUDGET FY 10	BUDGET FY 11	% CHANGE	POSITIONS FY 10	POSITIONS FY 11
Emergency Services:					
Emergency Services-Admin	412,127	298,215	-27.6%	3.40	1.75
Emergency Management	275,944	501,528	81.7%	3.00	3.50
Emergency Communications	1,495,857	1,383,923	-7.5%	0.00	0.00
Emergency Flight Operations	504,988	503,111	-0.4%	2.00	2.00
Fire/Rescue	8,162,263	8,276,724	1.4%	79.00	84.00
Emergency Services Grants	47,965	49,813	3.9%	0.00	0.00
****Engineering***	462,762	447,915	-3.2%	5.00	5.00
Non Departmental:					
Pooled Expenditures	2,663,002	2,717,771	2.1%	0.00	0.00
Interfund Transfers	1,170,013	425,694	-63.6%	0.00	0.00
Tax Increment Financing	1,099,830	904,566	-17.8%	0.00	0.00
Gen'l Fund Capital Projects	630,415	904,077	43.4%	0.00	0.00
Medical Examiner	198,469	198,469	0.0%	0.00	0.00
Reserves	8,871,456	7,303,599	-17.7%	0.00	0.00
Value Adjustment Board	10,575	10,575	0.0%	0.00	0.00
Property Insurance	688,985	688,985	0.0%	0.00	0.00
Total BCC General Fund	**42,302,184**	**40,091,320**		**234.93**	**246.70**

* Public Transportation has been transferred from Enterprise Fund and Government Services Building from Special Revenue Fund.
* Engineering was transferred from the Municipal Services Fund - Special Revenue Fund

APPROVED BUDGET FY 2010-2011

Flagler County Board of County Commissioners
FY 2010-2011

ADMINISTRATIVE-SUMMARY — GENERAL FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
General Fund	1,466,996	2,771,304	2,693,249	2,566,651	(126,598)
Total Revenues	**1,466,996**	**2,771,304**	**2,693,249**	**2,566,651**	**(126,598)**
Expenses					
Board of County Commissioners	364,872	471,722	414,795	412,015	(2,780)
Administration	531,065	632,082	643,486	638,793	(4,693)
Land Management	0	0	78,143	83,575	5,432
County Attorney	571,059	512,500	566,825	552,268	(14,557)
Economic Development	0	1,155,000	990,000	880,000	(110,000)
Total Expenses	**1,466,996**	**2,771,304**	**2,693,249**	**2,566,651**	**(126,598)**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**

	ACTUAL FY 07-08	BUDGETED FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Personnel Summary -Positions					
Board of County Commissioners	5.00	5.00	5.00	5.00	0.00
Administration	6.00	6.00	6.00	6.00	0.00
Land Management	0.00	0.00	1.00	1.00	0.00
County Attorney	4.00	4.00	4.00	4.00	0.00
Total Positions	**15.00**	**15.00**	**16.00**	**16.00**	**0.00**

Board of County Commissioners

Flagler County was founded on April 28, 1917 from portions of St. Johns County to the north and Volusia County to the south. The County was named after Henry Morrison Flagler who was a founder with John D. Rockefeller of the Standard Oil Company. Mr. Flagler was a railroad developer and is credited with a good deal of the development of the eastern part of Florida where he brought his railroad, hotels and the tourist industry.

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

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

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

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

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

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

Primary Functions

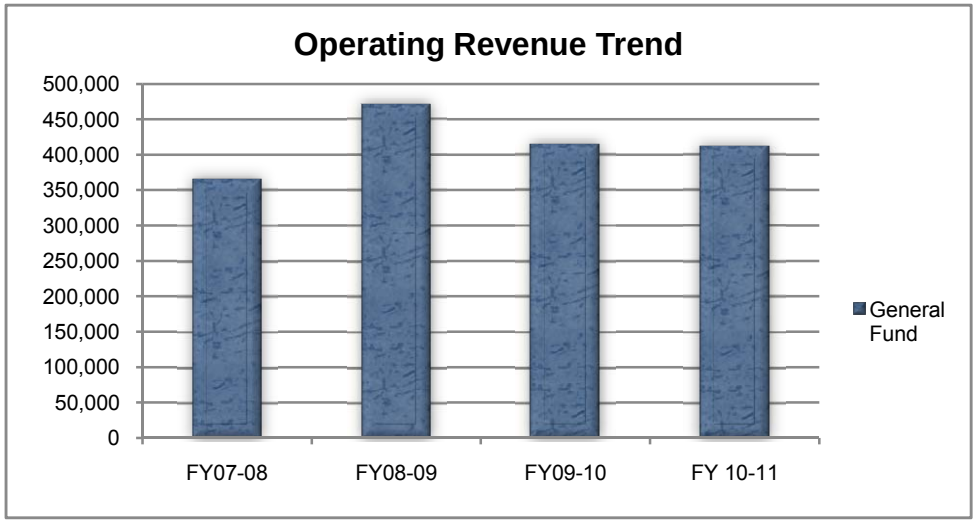
- Elected to a Four (4) Year Term through At-large voting selection
- Represents One (1) of Five (5) Districts in Flagler County
- Preside over all County Commission Meetings, Workshops and all other Commission related activities
- Approves or disapproves proposed Laws for the Unincorporated Portion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

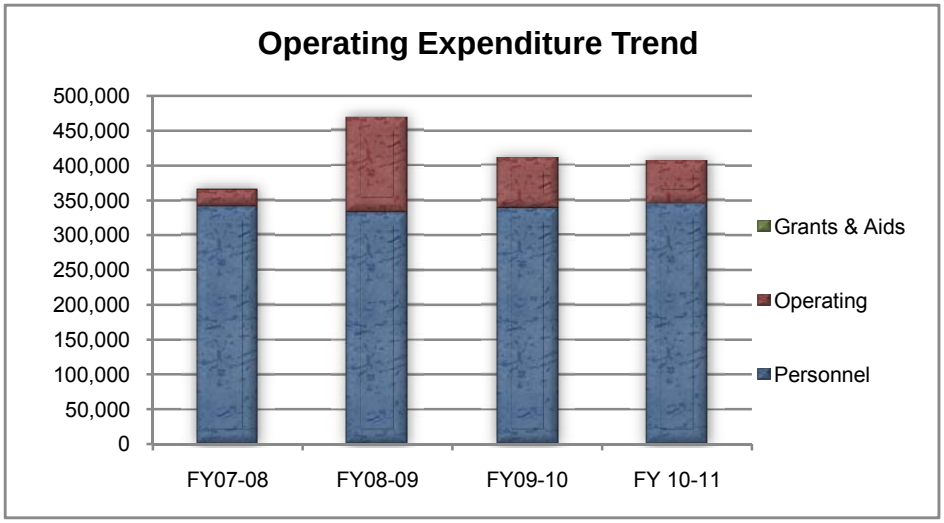
Flagler County Board of County Commissioners
FY 2010-2011

BOARD OF COUNTY COMMISSIONERS — GENERAL FUND

Fund 001 Dept 0100	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	364,872	471,722	414,795	412,015	(2,780)	
	TOTAL REVENUES	**364,872**	**471,722**	**414,795**	**412,015**	**(2,780)**	
	Expenses						
511.10-11	Salaries	231,920	237,690	237,690	237,690	0	Dictated by Chapter 145.031 F.S.
511.xx-xx	Employee Benefits	107,957	95,357	100,069	105,959	5,890	
	Total Personnel Expenses	**339,877**	**333,047**	**337,759**	**343,649**	**5,890**	
511.31-10	Professional Services	0	0	7,000	0	(7,000)	Facilitator for budget process and goal setting
511.34-10	Lobbyist Consulting Fees	0	104,121	40,000	40,000	0	Lobbyist fees (less 2009 Special Elections cost)
40-10,54-20	Travel/Conference	3,034	10,631	5,816	4,066	(1,750)	
511-41-10	Communications	1,916	1,365	1,000	300	(700)	
511.42-01	Postage Expense	3,002	2,526	3,520	2,500	(1,020)	
511.46-30	Maintenance Agreements	0	0	700	0	(700)	
511.47-10	Printing & Binding	191	148	500	300	(200)	
511.49-10	Other Current Charges	609	1,423	2,200	2,200	0	
511.49-15	Advertising	631	1,310	1,000	1,100	100	
511.51-10	Office Supplies	2,093	2,467	3,000	3,000	0	
511.51-11	Office Equipment under $1,000	0	436	0	0	0	
511.51-20	Data Processing Supplies	0	100	0	0	0	
511.52-12	Other Operating Expenses	2,478	1,158	1,300	1,000	(300)	
511.54-10	Publications/Memberships	11,041	10,991	7,000	8,900	1,900	
	Total Operating Expenses	**24,995**	**136,676**	**73,036**	**63,366**	**(9,670)**	
511-64-10	Equipment 0		1,999	4,000	5,000	1,000	Capital Tech. - 1/3 share of new copier
	Total Capital Expenses	**0**	**1,999**	**4,000**	**5,000**	**1,000**	
511.81-23	FIND Donation	500	0	0	0	0	
	Total Other Expenses	**500**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**364,872**	**471,722**	**414,795**	**412,015**	**(2,780)**	**Overall Expense Reduction: -0.67%**

BOARD OF COUNTY COMMISSIONERS — GENERAL FUND





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

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY 10-11
Revenues				
General Fund	365,372	471,722	414,795	412,015
	365,372	**471,722**	**414,795**	**412,015**
Expenses				
Personnel 339,877		333,047	337,759	343,649
Operating	24,995	136,676	73,036	63,366
Grants & Aids	500	0	0	0
Capital	0	1,999	4,000	5,000
	365,372	**471,722**	**414,795**	**412,015**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY 10-11
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

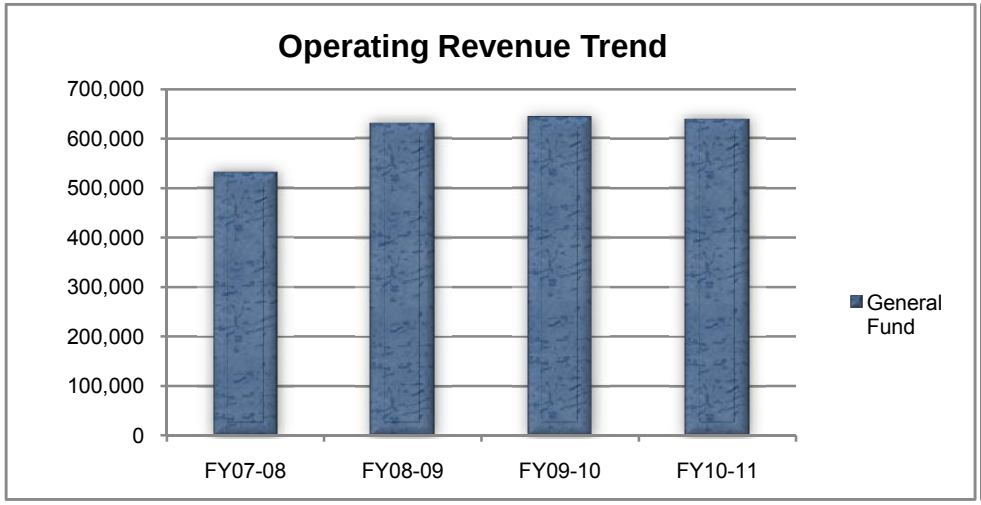
- Administer and carry out the directives and policies of the Board of County Commissioners and enforce all orders, resolutions, ordinances, and regulations of the Board to assure that they are faithfully executed.
- Meet regularly with members of the Board of County Commissioners to assist with response to inquiries and special projects by citizens of the County.
- Prepare and submit to the Board for its consideration and adoption an annual operating budget, a capital budget, and a capital program.
- Act as a clearing house for citizen inquires; providing 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. The employment of all department heads requires confirmation by the Board of County Commissioners.
- Attend all meetings of the Board with the authority to participate in the discussion of any matter. In conjunction, prepare for the Board background information on each item to be discussed, including the financial consequences and staff needs.
- Prepare press releases to the local media for all County sponsored special events, milestones and accomplishments.

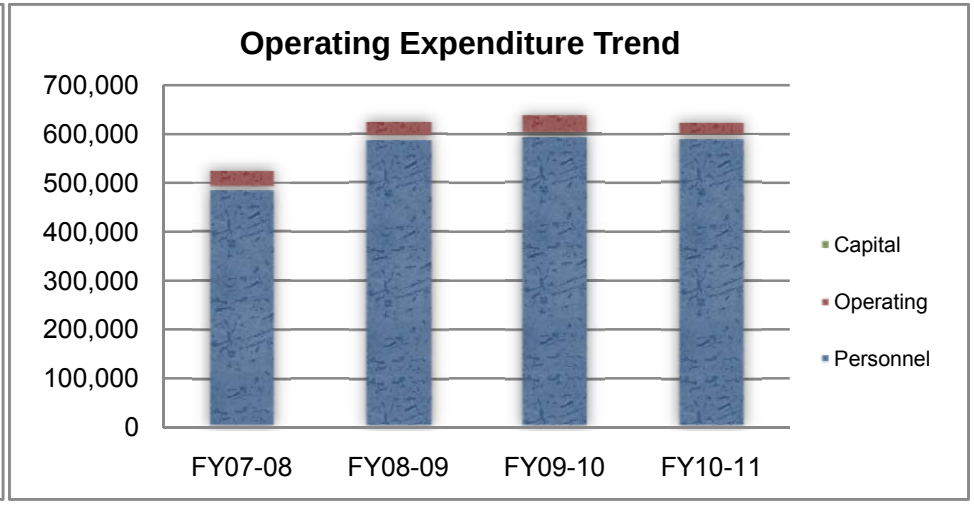
Flagler County Board of County Commissioners
FY 2010-2011

ADMINISTRATION — GENERAL FUND

Fund 001 Dept 0200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	531,065	632,082	643,486	638,793	(4,693)	
	TOTAL REVENUES	**531,065**	**632,082**	**643,486**	**638,793**	**(4,693)**	
	Expenses						
10-11,10-12	Salaries	374,254	455,727	461,385	451,921	(9,464)	
512.xx-xx	Employee Benefits	115,766	137,395	138,506	143,487	4,981	
	Total Personnel Expenses	**490,020**	**593,122**	**599,891**	**595,408**	**(4,483)**	
512.31-10	Professional Services	19,500	0	0	0	0	
40-10,54-20	Travel/Training	7,542	11,166	9,275	10,200	925	
41-10,41-20	Communications 2,465		3,844	3,500	3,450	(50)	
512.42-01	Postage Expense	900	450	1,550	950	(600)	
512.44-10	Rentals & Leases	0	8,000	8,000	8,000	0	
512.46-30	Maintenance Agreements	3,681	5,300	4,000	3,115	(885)	
512.46-40	Small Tools & Equipment	0	500	500	100	(400)	
512.47-10	Printing & Binding	2,364	100	3,500	100	(3,400)	Census Committee
512.49-15	Advertising	0	0	2,200	0	(2,200)	Census Committee
512.51-10	Office Supplies	1,444	2,850	2,500	1,900	(600)	
512.51-11	Office Equipment under $1,000	205	0	200	200	0	
512.52-12	Other Operating Expenses	784	2,050	2,900	1,400	(1,500)	
512.54-10	Publications/Memberships	2,160	2,200	3,970	3,970	0	
	Total Operating Expenses	**41,045**	**36,460**	**42,095**	**33,385**	**(8,710)**	
512.64-10	Equipment	0	2,500	1,500	10,000	8,500	Capital Tech. - 2/3 share of new copier
	Total Capital Expenses	**0**	**2,500**	**1,500**	**10,000**	**8,500**	
							Overall Expense Reduction:
	TOTAL EXPENSES	**531,065**	**632,082**	**643,486**	**638,793**	**(4,693)**	**-0.73%**

ADMINISTRATION **GENERAL FUND**





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

Personnel

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	531,065	632,082	643,486	638,793
	531,065	**632,082**	**643,486**	**638,793**
Expenses				
	490,020	593,122	599,891	595,408
Operating	41,045	36,460	42,095	33,385
Capital	0	2,500	1,500	10,000
	531,065	**632,082**	**643,486**	**638,793**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
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	1.00	1.00	1.00	1.00
Communications Manager	1.00	1.00	1.00	1.00
Total Positions	**6.00**	**6.00**	**6.00**	**6.00**

LAND MANAGEMENT — GENERAL FUND

Fund 001 Dept 0206	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	0	0	78,143	83,575	5,432	
	TOTAL REVENUES	**0**	**0**	**78,143**	**83,575**	**5,432**	
	Expenses						
515.10-11	Regular Salaries	0	0	59,509	59,509	0	
515.xx-xx	Employee Benefits	0	0	18,634	19,356	722	Increase in retirement rate & health insurance
	Total Personnel Expenses	**0**	**0**	**78,143**	**78,865**	**722**	
515.40-10	Travel Expenses	0	0	0	200	200	FY 10 Operating expenses budgeted in Administration
515.41-10	Communication Recurring	0	0	0	50	50	
515.42-01	Postage	0	0	0	50	50	
515.45-20	Vehicle Insurance	0	0	0	460	460	
515.46-20	Vehicle Repair	0	0	0	1,300	1,300	
515.51-10	Office Supplies	0	0	0	100	100	
515.52-10	Gas, Oil & Lubricants	0	0	0	2,000	2,000	
515.54-10	Publications/Memberships	0	0	0	350	350	
515.54-20	Conference/Seminar Registration	0	0	0	200	200	
	Total Operating Expenses	**0**	**0**	**0**	**4,710**	**4,710**	
	TOTAL EXPENSES	**0**	**0**	**78,143**	**83,575**	**722**	

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Personnel Summary -Positions					
Environmental Planner III	0.00	0.00	1.00	1.00	0

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

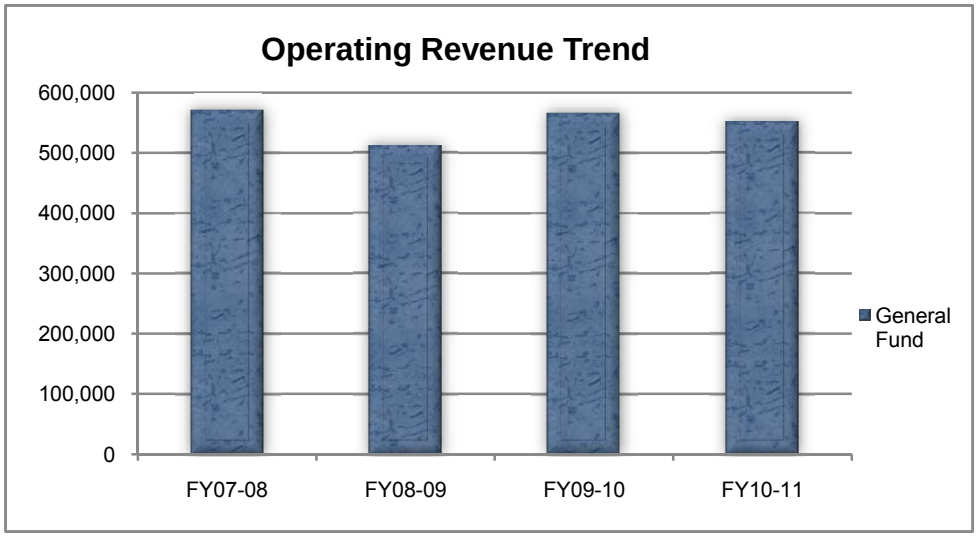
- Review agenda items for the County Commission.
- Prepare contracts and leases.
- Prepare ordinances and resolutions.
- Represent the County in court cases.
- Represent the County in land transactions.
- Attend County Commission meetings.
- Attend County advisory committee meetings as needed.

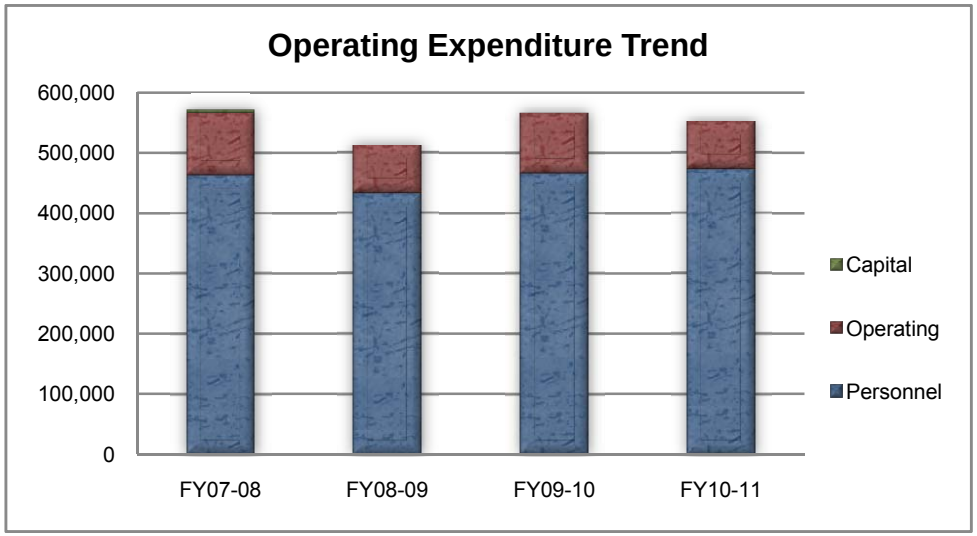
Flagler County Board of County Commissioners
FY 2010-2011

COUNTY ATTORNEY — GENERAL FUND

Fund 001 Dept 0700	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	571,059	512,500	566,825	552,268	(14,557)	
	TOTAL REVENUES	**571,059**	**512,500**	**566,825**	**552,268**	**(14,557)**	
	Expenses						
514.10-12	Regular Salaries	353,853	333,572	357,976	362,398	4,422	3% Salary increase County Attorney per contract
514.10-14	Overtime	6,037	1,667	4,000	0	(4,000)	
514.xx-xx	Employee Benefits	103,090	96,921	104,654	109,220	4,566	
	Total Personnel Expenses	**462,980**	**432,160**	**466,630**	**471,618**	**4,988**	
514.31-10	Professional Services	89,562	70,101	80,000	65,000	(15,000)	
514.33-10	Court Reporting Services	0	0	1,000	1,000	0	
40-10,54-20	Travel/Training	2,868	2,548	8,000	5,000	(3,000)	
41-10,41-20	Communications 1,759		1,741	2,700	2,000	(700)	
514.42-01	Postage Expense	167	165	500	250	(250)	
514.45-60	Other Insurance & Bonds	0	0	0	100	100	
514.46-30	Maintenance Agreements	708	687	1,202	968	(234)	
514.46-40	Small Tools & Equip	0	50	0	0	0	
514.47-10	Printing & Binding	140	78	100	100	0	
514.49-10	Other Current Charges	0	882	500	500	0	
514.51-10	Office Supplies	2,055	846	1,500	1,500	0	
514.51-11	Office Equipment under $1,000	210	60	500	500	0	
514.52-12	Other Operating Expenses	249	84	100	100	0	
514.54-10	Publications/Memberships	5,914	3,098	4,093	3,632	(461)	
	Total Operating Expenses	**103,632**	**80,340**	**100,195**	**80,650**	**(19,545)**	
513.64-10	Equipment 4,447		0	0	0	0	Capital Technology
	Total Capital Expenses	**4,447**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**571,059**	**512,500**	**566,825**	**552,268**	**(14,557)**	**Overall Expense Reduction: -2.57%**

COUNTY ATTORNEY — GENERAL FUND





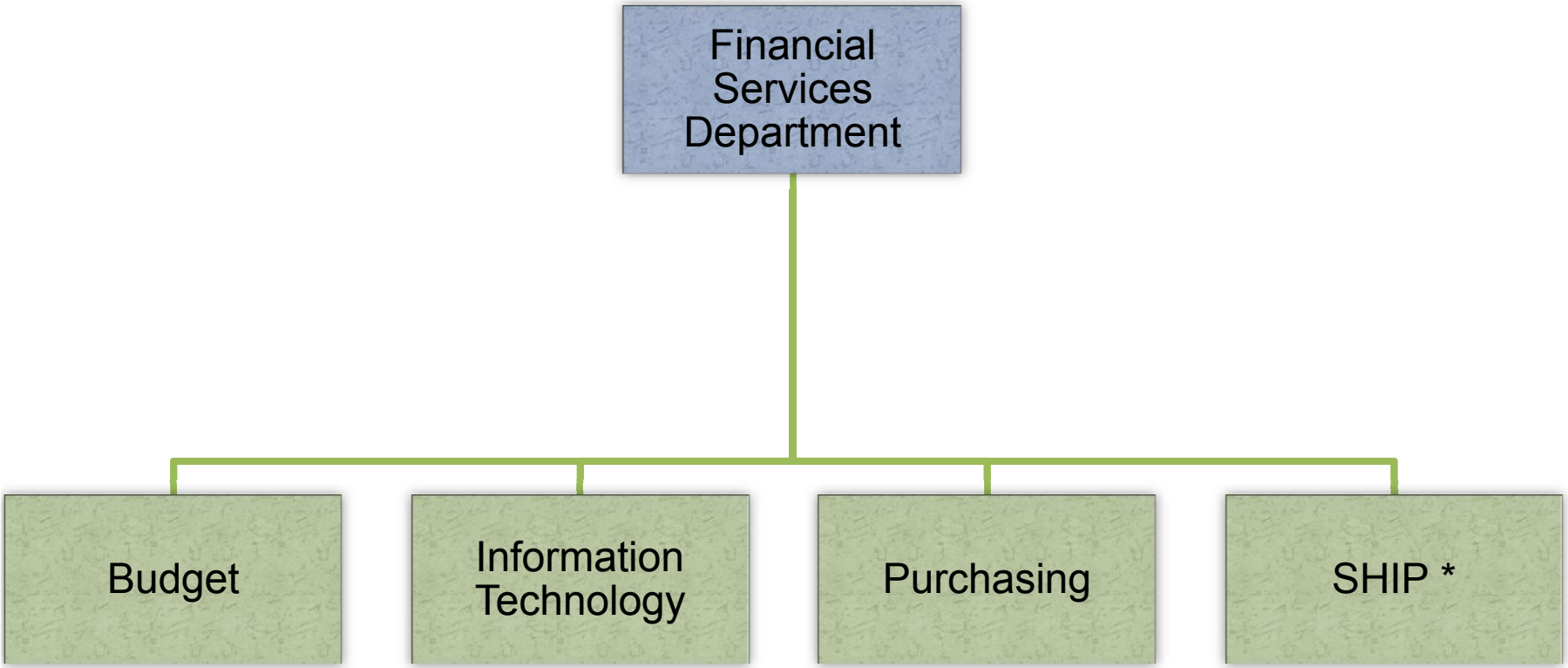
NOTE FOR GRAPH
General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	571,059	512,500	566,825	552,268
	571,059	**512,500**	**566,825**	**552,268**
Expenses				
Personnel 462,980		432,160	466,630	471,618
Operating	103,632	80,340	100,195	80,650
Capital	4,447	0	0	0
	571,059	**512,500**	**566,825**	**552,268**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
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**

ECONOMIC DEVELOPMENT-ADMINISTRATION — GENERAL FUND

Fund 001 Dept 0205	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	0	1,155,000	990,000	880,000	(110,000)	
	TOTAL REVENUES	**0**	**1,155,000**	**990,000**	**880,000**	**(110,000)**	
	Expenses						
559.82-40	Aid to Private Organizations	0	1,000,000	990,000	880,000	(110,000)	
559.82-52	Enterprise Flagler	0	155,000	0	0	0	
	TOTAL EXPENSES	**0**	**1,155,000**	**990,000**	**880,000**	**(110,000)**	



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

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

FINANCIAL SERVICES-SUMMARY — GENERAL FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Tax Collector-Salary Reimb	0	0	0	47,243	47,243
Staff Time-TDC Reimb General Fund	0	6,000	12,557	12,557	0
General Fund	1,373,063	1,157,215	1,165,016	1,164,921	(95)
Total Revenues	**1,373,063**	**1,163,215**	**1,177,573**	**1,224,721**	**47,148**
Expenses					
Budget	501,722	435,919	440,422	470,994	30,572
Purchasing	233,217	250,452	245,824	243,058	(2,766)
Information Technology	617,652	476,844	491,327	510,669	19,342
Grants Division	20,472	0	0	0	0
Total Expenses	**1,373,063**	**1,163,215**	**1,177,573**	**1,224,721**	**47,148**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Personnel Summary -Positions					
Budget	6.00	5.10	5.43	6.00	0.57
Purchasing	4.00	4.00	4.00	4.00	0.00
Information Technology	6.00	5.00	5.00	5.00	0.00
Grants Division*	0.30	0.00	0.00	0.00	0.00
Total Positions	**16.30**	**14.10**	**14.43**	**15.00**	**0.57**

*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

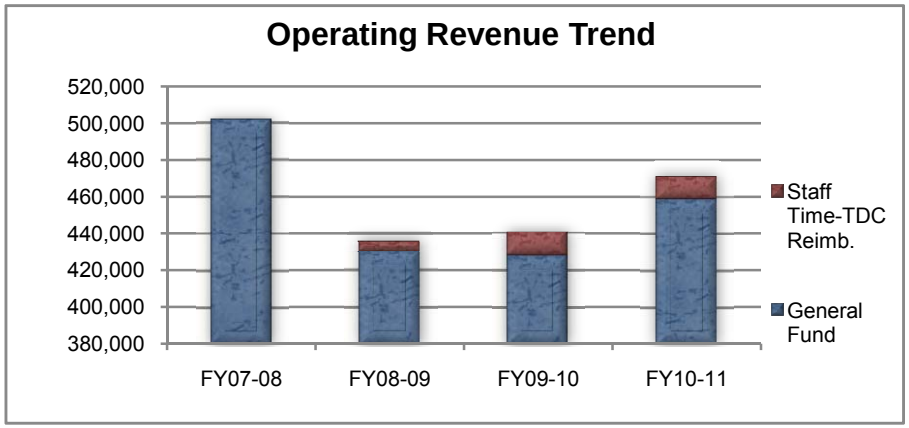
- Annually develop a complete comprehensive and financially responsible budget in accordance with statutory requirements for Truth in Millage and budgetary compliance as established by Florida Statutes, local laws and County Policy.
- Facilitate annual development of a comprehensive Capital Improvement 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.

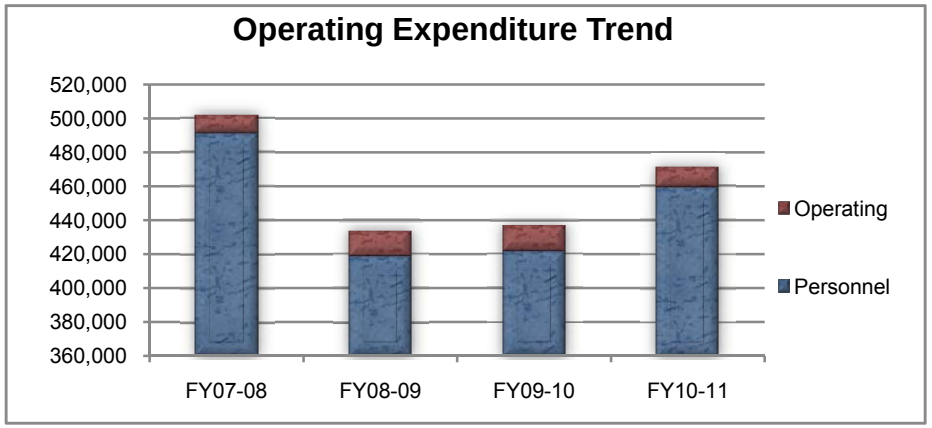
Flagler County Board of County Commissioners
FY 2010-2011

BUDGET-FINANCIAL SERVICES — GENERAL FUND

Fund 001 Dept 0201	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	501,722	429,919	427,865	458,437	30,572	
341.92-00	Staff Time-TDC Reimbursement	0	6,000	12,557	12,557	0	.30 Staff Assist./TDC related secretarial duties
	TOTAL REVENUES	**501,722**	**435,919**	**440,422**	**470,994**	**30,572**	
	Expenses						
513.10-12	Regular Salaries	364,776	314,883	317,979	341,953	23,974	+.57 SHIP Administrator-no funding in 143
513.10-14	Overtime	0	0	0	0	0	
513.xx-xx	Employee Benefits	126,101	103,559	103,481	117,059	13,578	
	Total Personnel Expenses	**490,877**	**418,442**	**421,460**	**459,012**	**37,552**	
513.34-10	Other Contracted Services	80	0	0	0	0	
40-10,54-20	Travel/Training	1,619	3,327	3,327	2,215	(1,112)	Director CPE requirements
41-10,41-20	Communications 1,479		1,740	1,740	1,740	0	
513.42-01	Postage Expense	71	156	156	156	0	
513.45-20	Vehicle Insurance	523	523	508	0	(508)	
513.45-60	Other Insurance & Bonds	0	0	0	0	0	
513.46-10	Building/Equip Repairs	292	0	0	0	0	
513.46-20	Vehicle Repair	205	695	695	0	(695)	Transferred vehicle
513.46-30	Maintenance Agreements	1,222	2,134	2,134	2,134	0	
513.46-40	Small Tools & Equipment	12	0	0	0	0	
513.47-10	Printing & Binding	46	290	290	290	0	
513.49-15	Advertising	1,045	1,472	1,472	1,472	0	
513.51-10	Office Supplies	3,144	3,095	3,095	2,900	(195)	
513.51-11	Office Equipment under $1,000	30	0	0	0	0	
513.51-20	Data Processing Supplies	30	0	0	0	0	
513.52-10	Gas, Oil & Lubricants	616	720	720	250	(470)	Reduced due to transferred vehicle
513.52-12	Other Operating Expenses	36	50	50	50	0	
513.52-30	Data Processing Software	0	0	0	0	0	
513.54-10	Publications/Memberships	395	775	775	775	0	
	Total Operating Expenses	**10,845**	**14,977**	**14,962**	**11,982**	**(2,980)**	
513.64-10	Equipment 0		2,500	4,000	0	(4,000)	Capital Technology
	Total Capital Expenses	**0**	**2,500**	**4,000**	**0**	**(4,000)**	
	TOTAL EXPENSES	**501,722**	**435,919**	**440,422**	**470,994**	**30,572**	**Overall Expense Increase: 6.94%**

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.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	501,722	429,919	427,865	458,437
Staff Time-TDC Reimb.	0	6,000	12,557	12,557
	501,722	**435,919**	**440,422**	**470,994**
Expenses				
Personnel	490,877	418,442	421,460	459,012
Operating	10,845	14,977	14,962	11,982
Capital	0	2,500	4,000	0
	501,722	**435,919**	**440,422**	**470,994**

		ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
	Personnel Summary -Positions				
	Financial Serv. Director	1.00	1.00	1.00	1.00
	Budget Director	1.00	0.00	0.00	0.00
	Senior Budget Analyst	1.00	1.00	1.00	1.00
	Budget Analyst	2.00	1.00	1.00	1.00
	Staff Assistant IV	1.00	1.00	1.00	1.00
	Budget Manager	0.00	1.00	1.00	1.00
+.57 No Funding	SHIP Administrator	0.00	0.10	0.43	1.00
	Total Positions	**6.00**	**5.10**	**5.43**	**6.00**

Purchasing

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

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

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

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

Primary Functions

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

Purchasing Facts (2009)

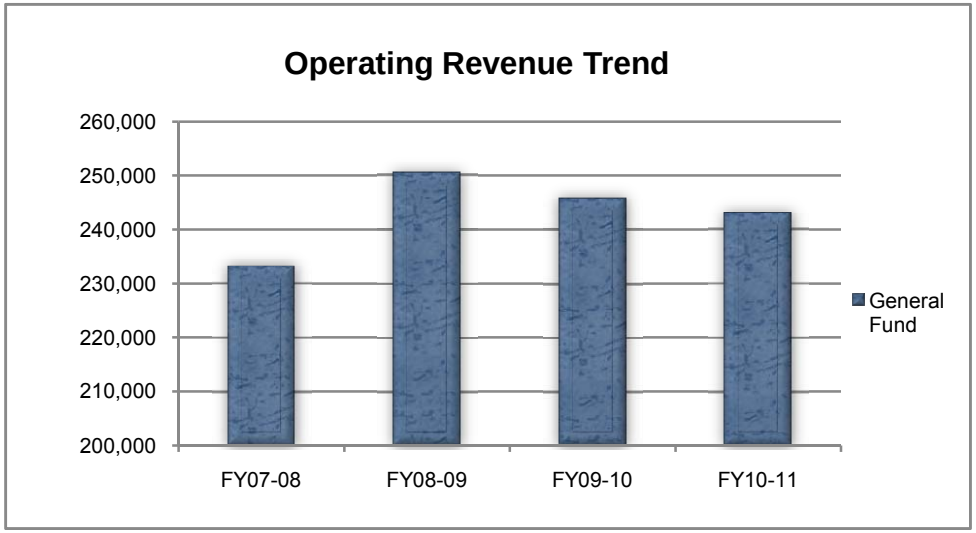
Sealed Bids Solicited	23
Annual Contracts Executed	110
Purchase Orders Processed	1272
Request for Proposals Issued	7
Request for Quotations Issued	15
Written Request for Quotations Processed	15
Tangible Personal Property Items Inventoried	4,600
Auction Proceeds Received	$14,644
Purchasing Card Active Cards	138
Purchasing Card Transactions Monthly	600

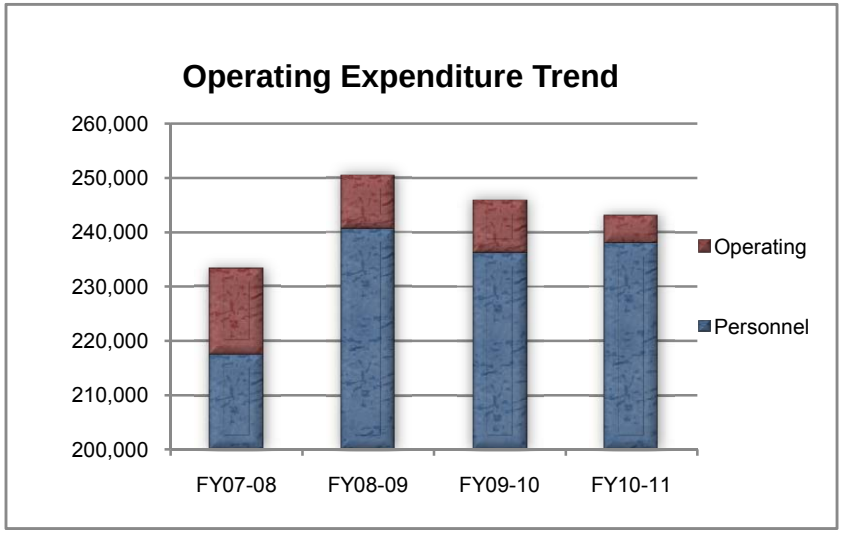
Flagler County Board of County Commissioners
FY 2010-2011

PURCHASING-FINANCIAL SERVICES — GENERAL FUND

Fund 001 Dept 0202	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	233,217	250,452	245,824	243,058	(2,766)	
	TOTAL REVENUES	**233,217**	**250,452**	**245,824**	**243,058**	**(2,766)**	
	Expenses						
513.10-12	Regular Salaries	150,609	174,370	172,620	171,766	(854)	
513.10-14	Overtime	77	0	500	1,000	500	
513.xx-xx	Employee Benefits	66,832	66,192	62,937	65,163	2,226	
	Total Personnel Expenses	**217,518**	**240,562**	**236,057**	**237,929**	**1,872**	
40-10.54-20	Travel/Training	268	939	2,516	1,260	(1,256)	
513.41-10	Communications	1,382	1,335	1,620	1,620	0	
513.41-30	Postage Expense	141	59	100	100	0	
513.44-10	Rentals and Leases	10,889	3,049	3,276	364	(2,912)	
513.46-30	Maintenance Agreements	0	316	320	0	(320)	
513.47-10	Printing and Binding	83	41	100	100	0	
513.49-15	Advertising	0	0	200	100	(100)	
513.51-10	Office Supplies	766	978	830	830	0	
513.51-11	Office Equipment under $1,000	114	27	0	0	0	
513.51-20	Data Processing Supplies	0	0	0	0	0	
513.52-10	Gas, Oil & Lubricants	0	0	0	0	0	
513.52-12	Other Operating Expenses	1,576	2,391	250	0	(250)	
513.52-20	Clothing & Wearing Apparel	0	0	0	0	0	
513.52-30	Data Processing Software	0	0	0	0	0	
513.54-10	Publications/Memberships	480	755	555	755	200	
	Total Operating Expenses	**15,699**	**9,890**	**9,767**	**5,129**	**(4,638)**	
513.64-10	Equipment	0	0	0	0	0	Capital Technology
	Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**233,217**	**250,452**	**245,824**	**243,058**	**(2,766)**	**Overall Expense Reduction: -1.13%**

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.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	233,217	250,452	245,824	243,058
	233,217	**250,452**	**245,824**	**243,058**
Expenses				
Personnel 217,518		240,562	236,057	237,929
Operating	15,699	9,890	9,767	5,129
Capital	0	0	0	0
	233,217	**250,452**	**245,824**	**243,058**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary -Positions				
Purchasing Manager	1.00	1.00	1.00	1.00
Purchasing Agent	0.00	1.00	1.00	1.00
Purchasing Specialist	1.00	1.00	1.00	1.00
Mail Clerk	1.00	0.00	0.00	0.00
Property Control Agent	1.00	1.00	1.00	1.00
Total Positions	**4.00**	**4.00**	**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 two 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 provides support to the end users via e-mail, telephone, remote access, and site visits as necessary.

With the loss of the Web Developer, IT is now administering a contract with an outside vendor, and coordinating with internal departments for the hosting and updating of the County web site.

Video Production, maintains the systems that allows Flagler County Government to broadcast on a local cable government access channel (Bright House Networks Channel 198) or Flagler County Government Television (FCTV). Aside from meetings held in the Board Chambers of the Government Services Building, Video Production also has the capability to; digitally record meetings for rebroadcast at locations other than the GSB, produce training videos, or public service announcements, and regularly produces local origination programming including: ***In The News*** - a news topic interview show, ***Project Update*** – A look at the status of capital projects in the County, ***Flagler Notebook*** – a fun look at the interesting people, places and history of Flagler County, ***Health Matters*** – a partnership with Florida Hospital Flagler to look at various health issues, prevention, diagnosis and treatment, and ***Spotlight on Education*** with the School Superintendent.

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

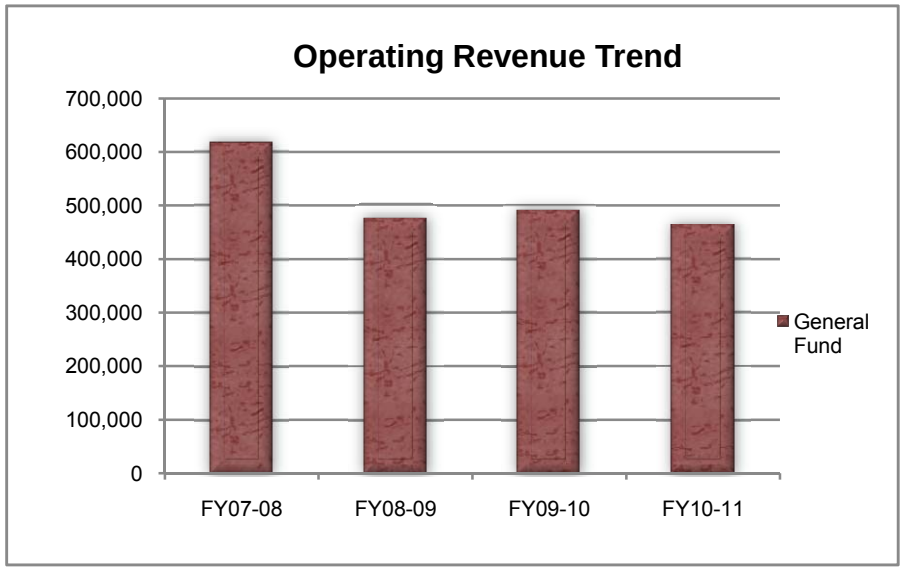
Telephonic Equipment Supported:	
Wired Telephones / Fax Machines	±800
Cellular Telephones / PDAs / Blackberries	97
Wireless Air Cards	17
Supported Computer Systems:	
PC Workstations	245
Laptop Computers	105
Workgroup Printers	29
PC Applications / Software Packages	±23
Network Servers	37
Local Origination Programming Produced (FY10 as of 06/01/10):	
Meetings (BCC, TDC, PB, DNSD)	36
Public Service Announcements	9
Other Local Origination Programs	20
Hours of Local Origination Programming	78

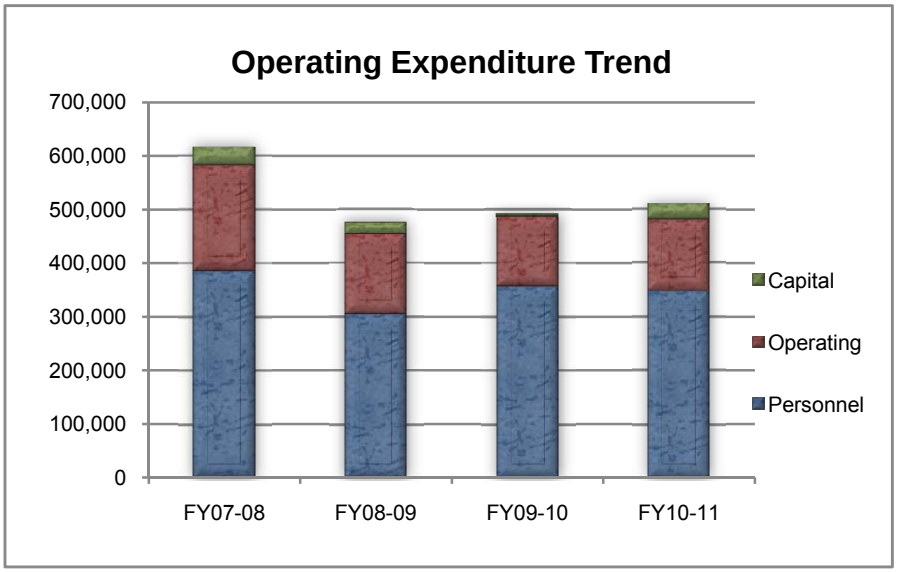
Flagler County Board of County Commissioners
FY 2010-2011

INFORMATION TECHNOLOGY-FINANCIAL SERVICES — GENERAL FUND

Fund 001 Dept 0203	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	617,652	476,844	491,327	463,426	(27,901)	
341.92-08	Tax Collector	0	0	0	47,243	47,243	Salary reimbursement-IT Specialist
	TOTAL REVENUES	**617,652**	**476,844**	**491,327**	**510,669**	**19,342**	
	Expenses						
519.10-12	Regular Salaries	282,332	228,273	271,232	256,464	(14,768)	IT Specialist funded by Tax Collector
519.10-14	Overtime	171	124	555	555	0	
519.xx-xx	Employee Benefits	103,129	76,598	83,861	89,169	5,308	
	Total Personnel Expenses	**385,632**	**304,995**	**355,648**	**346,188**	**(9,460)**	
519.34-10	Video Streaming FCTV	1,606	2,000	1,500	1,500	0	
40-10,55-01	Travel/Training	73	2,000	7,800	1,000	(6,800)	
519.41-10	Communications 5,857		5,280	5,820	4,500	(1,320)	
519.42-01	Postage Expense	113	200	200	200	0	
519.45-20	Vehicle Insurance	504	504	489	420	(69)	
519.46-10	Building/Equipment Repairs	105	1,000	1,000	1,000	0	
519.46-20	Vehicle Repair	379	860	600	500	(100)	
519.46-30	Maintenance Agreements	174,786	129,120	110,320	119,511	9,191	Website hosting + add'l software
519.46-40	Small Tools & Equipment	1,243	150	150	100	(50)	
519.49-15	Advertising	229	400	150	200	50	
519.51-10	Office Supplies	628	1,185	1,000	1,000	0	
519.51-11	Office Equipment under $1,000	240	0	0	0	0	
519.51-20	Data Processing Supplies	1,048	0	0	3,000	3,000	
519.52-10	Gas, Oil & Lubricants	405	500	500	400	(100)	
519.52-12	Other Operating Expenses	1,220	1,500	1,000	1,000	0	
519.52-30	Data Processing Software	8,219	5,000	0	0	0	
519.54-10	Publications/Memberships	165	150	150	150	0	
	Total Operating Expenses	**196,820**	**149,849**	**130,679**	**134,481**	**3,802**	
513.64-10	Equipment	35,200	22,000	5,000	30,000	25,000	Telephone System Upgrades
	Total Capital Expenses	**35,200**	**22,000**	**5,000**	**30,000**	**25,000**	
							Overall Expense Increase:
	TOTAL EXPENSES	**617,652**	**476,844**	**491,327**	**510,669**	**19,342**	**3.94%**

INFORMATION TECHNOLOGY-FINANCIAL SERVICES — GENERAL FUND





NOTE FOR GRAPH

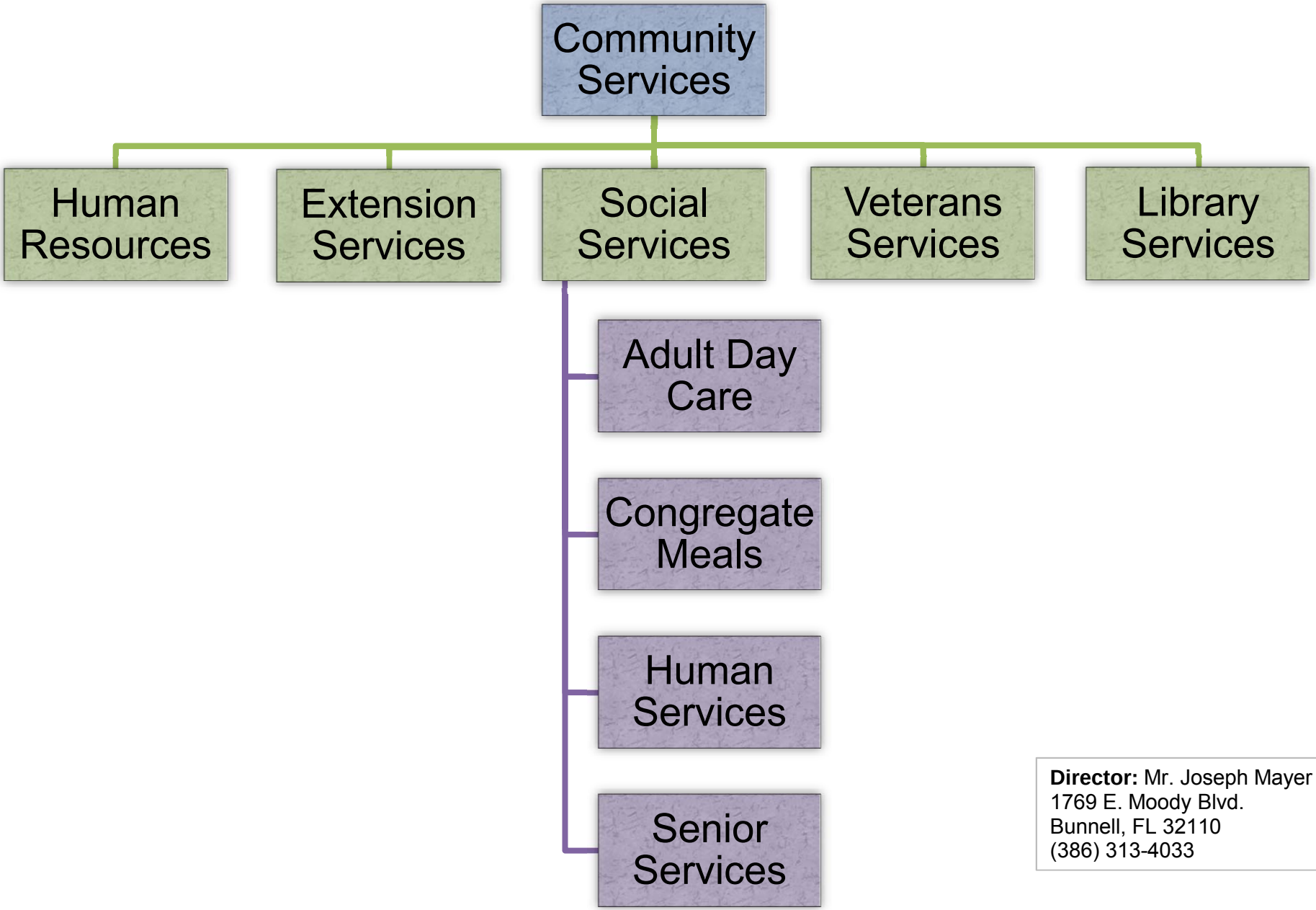
General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

CAPITAL OUTLAY :

Telephone System Upgrades	30,000

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11	
Personnel Summary -Positions					
I.T. Manager	1.00	1.00	1.00	1.00	
I.T. Coordinator	1.00	1.00	1.00	1.00	
Systems Analy.	0.00	0.00	0.00	1.00	
I.T. Specialist	2.00	1.00	2.00	1.00	Funded by Tax Collector
Web Master	1.00	1.00	0.00	0.00	
Video Production	1.00	1.00	1.00	1.00	
Total Positions	**6.00**	**5.00**	**5.00**	**5.00**	

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	617,652	476,844	491,327	463,426
Tax Collector	0	0	0	47,243
	617,652	**476,844**	**491,327**	**510,669**
Expenses				
Personnel	385,632	304,995	355,648	346,188
Operating	196,820	149,849	130,679	134,481
Capital	35,200	22,000	5,000	30,000
	617,652	**476,844**	**491,327**	**510,669**



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

Flagler County Board of County Commissioners
FY 2010-2011

COMMUNITY SERVICES DEPARTMENT SUMMARY — GENERAL FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	
Revenues						
General Fund	4,108,852	4,052,060	4,185,752	4,105,407	(80,345)	
Grants	57,060	42,086	31,500	31,101	(399)	
Choose Life License Plates	4,760	4,569	4,000	4,500	500	
Med waiver Reimbursement	80,798	25,000	25,000	25,000	0	
Home full price meals	4,161	1,997	1,170	0	(1,170)	
Senior Grants	486,293	457,980	539,461	494,534	(44,927)	
Co-Pays	52,973	51,600	54,000	55,000	1,000	
Donations	34,298	47,372	26,100	23,766	(2,334)	
Passport Admin Fee	17,810	38,620	25,500	41,000	15,500	
Passport Carry Forward	0	0	0	35,000	35,000	
Library Fees	33,335	36,738	35,200	37,820	2,620	
Rental Income	40	0	0	0	0	
Total Revenues	**4,880,380**	**4,758,022**	**4,927,683**	**4,853,128**	**(74,555)**	
Expenses						
Human Resources	295,299	242,051	244,415	240,957	(3,458)	
Extension Services	309,889	248,242	265,316	258,755	(6,561)	
Social Services	3,029,543	3,002,558	2,990,948	2,993,258	2,310	
Veterans Services	122,529	121,559	127,157	124,014	(3,143)	
Library Services	1,123,120	1,143,612	1,299,847	1,236,144	(63,703)	**Overall Expense Reduction: -1.51%**
Total Expenses	**4,880,380**	**4,758,022**	**4,927,683**	**4,853,128**	**(74,555)**	
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**	

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	
Personnel Summary-Positions						
Human Resources	4.00	3.00	3.00	3.00	0.00	
Extension Services	6.00	5.00	5.00	5.00	0.00	
Social Services	18.50	17.21	15.75	15.75	0.00	
Veterans Services	2.00	2.00	2.00	2.00	0.00	
Library Services	18.85	18.85	18.35	17.70	(0.65)	Realignment of staff in FY 10
Total Positions	**49.35**	**46.06**	**44.10**	**43.45**	**(0.65)**	

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.

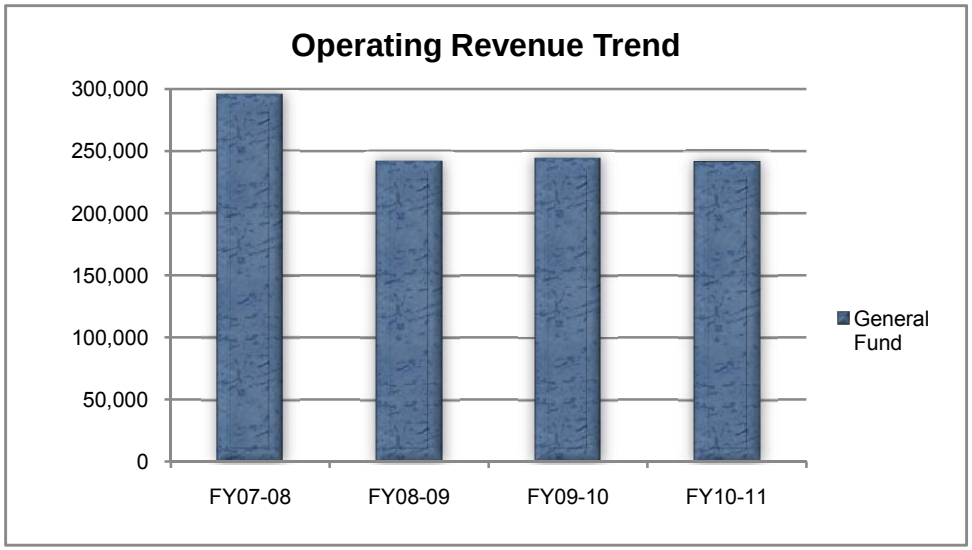
Primary Functions

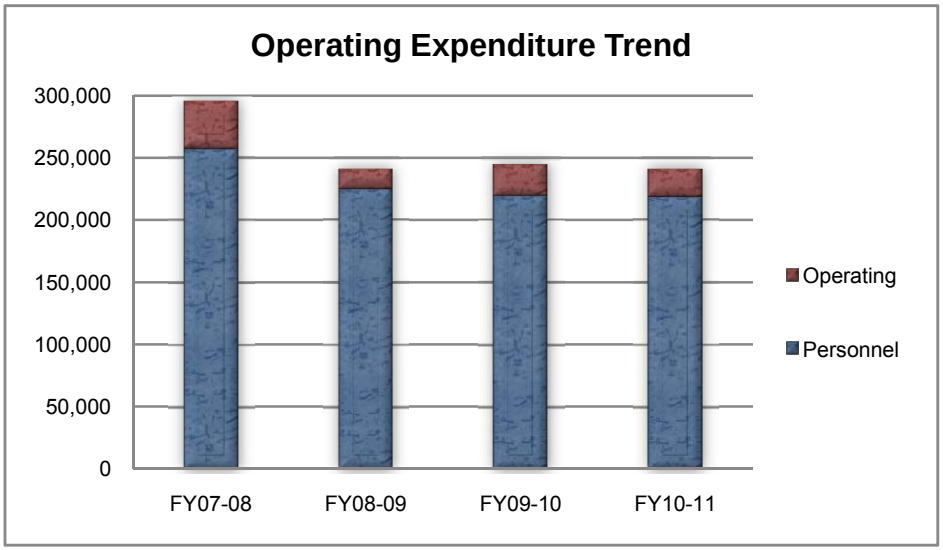
- Maintain employee pay and classification system in an effort to remain competitive with area employers.
- Assist supervisors with recruitment and selection of new employees and upon employment, provide a new employee orientation.
- Administer the County's group medical and benefits programs.
- Design 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.

HUMAN RESOURCES - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 0210	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	295,299	242,051	244,415	240,957	(3,458)	
	TOTAL REVENUES	**295,299**	**242,051**	**244,415**	**240,957**	**(3,458)**	
	Expenses						
513.10-12	Regular Salaries	183,939	167,833	165,151	160,482	(4,669)	FY10 position realigned
513.10-14	Overtime	44	0	0	0	0	
513-10-xx	Employee Benefits	72,673	56,416	53,512	58,090	4,578	
	Total Personnel Expenses	**256,656**	**224,249**	**218,663**	**218,572**	**(91)**	
513.31-10	Professional Services	24,619	1,172	3,025	1,950	(1,075)	Reduce drug screens
513.34-10	Other Contracted Services	9,590	8,004	13,902	11,610	(2,292)	Reduce fingerprint/background screens
4110, 4120	Communications 1,662		1,392	1,440	1,440	0	
513.42-01	Postage Expense	308	286	300	300	0	
513.46-30	Maintenance Agreements	0	100	0	0	0	
513.47-10	Printing & Binding	0	23	200	200	0	
513.49-13	Service Awards/Recognition	0	203	3,000	3,000	0	
513.49-15	Advertising	47	211	100	100	0	
513.51-10	Office Supplies	1,924	1,436	940	940	0	
513.51-11	Office Equipment under $1,000	0	70	300	300	0	
513.51-20	Data Processing Supplies	0	389	0	0	0	
513.52-12	Other Operating Expenses	273	507	500	500	0	
513.54-10	Publications/Memberships	220	606	545	545	0	
513.54-20	Conference/Seminar Registration	0	289	0	0	0	
513.55-01	Education/Training	0	1,630	1,500	1,500	0	
	Total Operating Expenses	**38,643**	**16,318**	**25,752**	**22,385**	**(3,367)**	
513.64-10	Equipment 0		1,484	0	0	0	
	Total Capital Expenses	**0**	**1,484**	**0**	**0**	**0**	
	TOTAL EXPENSES	**295,299**	**242,051**	**244,415**	**240,957**	**(3,458)**	**Overall Expense Reduction: -1.41%**

HUMAN RESOURCES - 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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	295,299	242,051	244,415	240,957
	295,299	**242,051**	**244,415**	**240,957**
Expenses				
Personnel 256,656		224,249	218,663	218,572
Operating	38,643	16,318	25,752	22,385
Capital	0	1,484	0	0
	295,299	**242,051**	**244,415**	**240,957**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11	
Personnel Summary - Positions					
Community Resource Director	1.00	0.00	0.00	0.00	
Community Services Director	0.00	1.00	1.00	1.00	
Human Resources Analyst	2.00	2.00	2.00	1.00	
Administrative Assistant	0.00	0.00	0.00	1.00	FY10 position realigned
Receptionist	1.00	0.00	0.00	0.00	
Total Positions	**4.00**	**3.00**	**3.00**	**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 of work to UF/IFAS to properly plan and justify all educational programs it presents. The plan of work includes the program's purpose, objectives, target audience and educational activities. All programs are based on input from Flagler County's Extension Advisory Committees.

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

Primary Functions

- Provide agriculture information and support to growers of vegetable crops, sod production, livestock and forage, and 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.

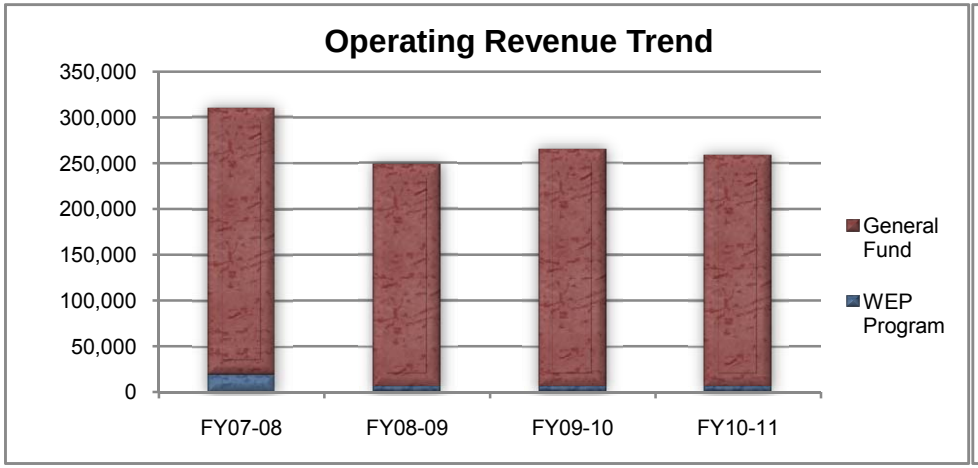
Community Served in 2009

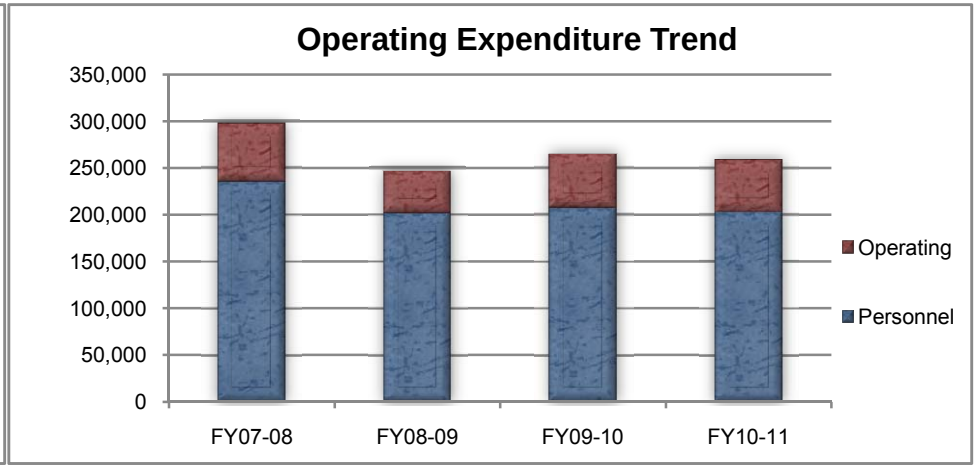
Participants in Group Learning Events	42,641
Phone Calls Requesting Educational Information	5,536
Office Visits for Diagnostic & Educational Information	2,461
Field Consultations	217
Email Consultations	3,682
Volunteer Hours	6,703
Value of Volunteer Hours	$119,179
Value of Grants	$121,639

COUNTY EXTENSION SERVICES - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 2400	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
366.03-00	WEP Program	20,000	5,500	5,500	5,500	0	Water Environmental Prg./Palm Coast
	General Fund	289,889	242,742	259,816	253,255	(6,561)	
	TOTAL REVENUES	**309,889**	**248,242**	**265,316**	**258,755**	**(6,561)**	
	Expenses						
537.10-12	Regular Salaries	175,614	159,729	165,257	160,597	(4,660)	
537.10-xx	Employee Benefits	60,072	41,542	41,627	42,340	713	
	Total Personnel Expenses	**235,686**	**201,271**	**206,884**	**202,937**	**(3,947)**	
537.34-10	Other Contracted Services	26,091	11,080	11,175	10,995	(180)	
40-10, 55-01	Travel/Training	1,526	1,575	3,018	3,124	106	Eliminate NAE4-HA hotel & meals
41-10, 41-20	Communications	2,648	2,877	3,880	3,448	(432)	
537.42-01	Postage Expense	46	17	25	25	0	
537.43-10	Utilities Expense	12,085	15,394	16,680	16,680	0	
537.44-10	Rentals & Leases	6	0	0	0	0	
537.45-20	Vehicle Insurance	1,028	998	1,048	894	(154)	
537.46-10	Building/Equipment Repairs	874	168	950	950	0	
537.46-20	Vehicle Repair	503	244	1,560	1,560	0	
537.46-30	Maintenance Agreements	2,537	2,260	2,800	2,800	0	
537.46-40	Small Tools & Equipment	1,181	913	2,200	650	(1,550)	
537.47-10	Printing & Binding	0	98	540	540	0	
537.49-10	Other Current Charges	16	24	0	0	0	
537.49-15	Advertising	0	0	150	150	0	
537.51-10	Office Supplies	2,335	2,383	2,790	2,894	104	
537.51-11	Office Equipment under $750	304	147	940	950	10	Eliminate purchase of turning
537.51-20	Data Processing Supplies	372	296	500	500	0	point clickers & receivers
537.52-10	Gas, Oil & Lube	3,821	2,526	4,290	3,750	(540)	
537.52-12	Other Oper Expenses	5,202	2,709	3,378	3,225	(153)	
537.52-30	Data Processing Software	278	0	200	200	0	
537.54-10	Publications/Memberships	910	720	1,003	1,038	35	
537.54-20	Conference/Seminar Registration	100	1,191	1,305	1,445	140	
	Total Operating Expenses	**61,863**	**45,620**	**58,432**	**55,818**	**(2,614)**	
537.62-10	Buildings	0	0	0	0	0	
537.64-10	Equipment	12,340	1,351	0	0	0	
	Total Capital Expenses	**12,340**	**1,351**	**0**	**0**	**0**	
	TOTAL EXPENSES	**309,889**	**248,242**	**265,316**	**258,755**	**(6,561)**	**Overall Expense Reduction: -2.47%**

COUNTY EXTENSION SERVICES - COMMUNITY SERVICES — GENERAL FUND





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

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
WEP Program	20,000	5,500	5,500	5,500
General Fund	289,889	242,742	259,816	253,255
	309,889	**248,242**	**265,316**	**258,755**
Expenses				
Personnel 235,686		201,271	206,884	202,937
Operating	61,863	45,620	58,432	55,818
Capital	12,340	1,351	0	0
	309,889	**248,242**	**265,316**	**258,755**

Funding Information:	Personnel Summary-Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
County 40%, UF 60%	County Extension Director	1.00	1.00	1.00	1.00
	Family & Consumer Science Assist.	1.00	0.00	0.00	0.00
County 47%, UF 53%	4H Youth Agent	1.00	1.00	1.00	1.00
County 100%	Horticulture Program Assistant II	1.00	1.00	1.00	1.00
County 90%, UF 10%	Agricultural Agent	1.00	1.00	1.00	1.00
County 100%	Staff Assistant III	1.00	1.00	1.00	1.00
	Total Positions	**6.00**	**5.00**	**5.00**	**5.00**

SOCIAL SERVICES SUMMARY - COMMUNITY SERVICES — GENERAL FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Alzheimer's Disease Initiative Respite (ADI)	56,873	50,713	50,713	48,177	(2,536)
Title III E Older American	29,361	28,126	30,058	30,058	0
Emergency Home Energy Assistance (EHEAP)	7,696	7,696	8,545	11,327	2,782
Comm Care for the Elderly	146,533	119,005	124,597	119,093	(5,504)
Title III B Support Services	166,180	92,093	96,460	96,460	0
Med Waiver Reimbursement	80,798	25,000	25,000	25,000	0
Donations-Transportation-S.S.	6,802	1,422	3,600	3,300	(300)
Title III C1 Congregate Meals	0	72,552	92,884	92,884	0
Title III C2 Home Del Meals	53,901	66,651	73,960	73,960	0
Title III C1 ARRA Meals	0	0	24,921	0	(24,921)
Title III C2 ARRA Meals	0	0	13,548	0	(13,548)
ADI Co-pays	5,405	3,960	4,200	3,000	(1,200)
Comm Care-Elderly Co-pay	12,467	21,600	19,200	15,000	(4,200)
Adult Day Care Co-Pay	40,506	30,000	34,800	40,000	5,200
Nutrition Services	20,344	17,184	19,575	19,575	0
Home Full Price Meals	4,161	1,997	1,170	0	(1,170)
Rental Income	40	0	0	0	0
Donations-Meal Sites	10,608	7,500	8,400	4,452	(3,948)
Donations-Meals On Wheels-C2	13,038	11,400	9,000	10,800	1,800
Donations to WL	3,850	0	0	233	233
Coalition for the Homeless	0	0	0	1	1
Title IIIB Homemaking Donation	0	5,100	5,100	4,980	(120)
DCF CJ Mental Health/Substance Abuse	0	21,950	0	0	0
General Fund	2,366,220	2,414,040	2,341,217	2,390,458	49,241
Choose Life License Plates	4,760	4,569	4,000	4,500	500
Total Revenues	**3,029,543**	**3,002,558**	**2,990,948**	**2,993,258**	**2,310**
Expenses					
Social Services Administration	0	236,965	241,329	241,762	433
Human Services	229,690	153,098	166,737	157,597	(9,140)
Senior Services	443,732	590,113	664,659	643,369	(21,290)
Adult Day Care	888,202	235,178	206,610	205,121	(1,489)
Congregate & Home Delivered Meals	285,625	285,070	330,079	296,012	(34,067)
DCF CJ Mental Health/Substance Abuse	0	21,950	0	0	0
State Mandated Costs	417,739	694,779	642,000	710,000	68,000
Health/Indigent Care/Healthy Communities	213,183	229,982	246,000	246,000	0
Public Assistance	78,480	78,696	84,989	82,069	(2,920)
Outside Agency Funding	467,000	467,000	400,000	400,000	0
Emergency Assistance	6,341	9,727	8,545	11,328	2,783
Other Grants*	0	0	0	0	0
Total Expenses	**3,029,992**	**3,002,558**	**2,990,948**	**2,993,258**	**2,310**
Revenues vs. Expenses	**(449)**	**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. 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.

Homeless Prevention/Rapid Re-Housing Program
HPRP provides rent and/or utility assistance to households that are homeless or at risk of homelessness.

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.

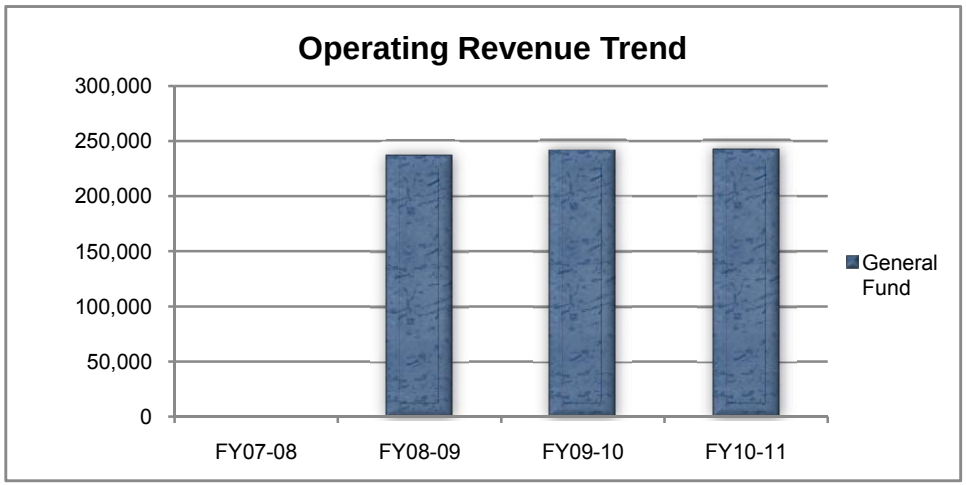
SOCIAL SERVICES POSITION SUMMARY

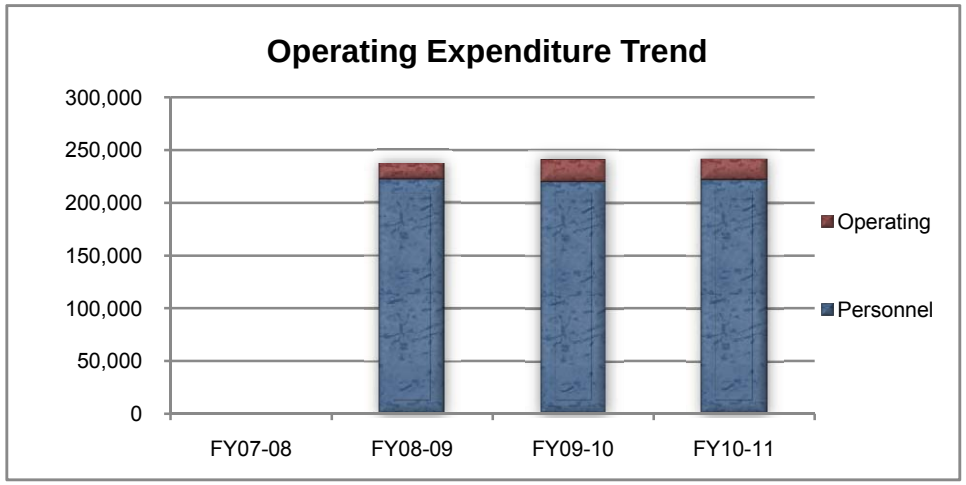
DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Personnel Summary - Positions					
Social Services Administration	0.00	3.75	3.75	3.75	0.00
Human Services	4.20	2.71	3.00	3.00	0.00
Senior Services	2.16	4.00	4.00	4.00	0.00
Adult Day Care	8.82	5.00	4.00	4.00	0.00
Congregate Meals	3.32	1.75	1.00	1.00	0.00
Total Positions	**18.50**	**17.21**	**15.75**	**15.75**	**0.00**

SOCIAL SERVICES ADMINISTRATION - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 2706		ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	0	236,965	241,329	241,762	433	
	TOTAL REVENUES	**0**	**236,965**	**241,329**	**241,762**	**433**	
	Expenses						
569.10-12	Regular Salaries	0	159,697	160,603	160,603	0	
569.10-xx	Employee Benefits	0	61,154	58,699	60,833	2,134	
	Total Personnel Expenses	**0**	**220,851**	**219,302**	**221,436**	**2,134**	
569.34-10	Other Contracted Services	0	35	75	75	0	
569.40-10	Travel Expenses	0	0	572	572	0	
4110, 4120	Communications	0	6,845	9,234	9,174	(60)	
569.43-10	Utilities Expense	0	7,401	11,174	9,513	(1,661)	
569.47-10	Printing & Binding	0	74	92	92	0	
560.51-11	Office Equipment	0	31	0	0	0	
569.52-12	Other Operating Expenses	0	157	0	0	0	
569.51-10	Office Supplies	0	1,506	800	800	0	
569.54-10	Publications/Memberships	0	65	80	100	20	
	Total Operating Expenses	**0**	**16,114**	**22,027**	**20,326**	**(1,701)**	
	TOTAL EXPENSES	**0**	**236,965**	**241,329**	**241,762**	**433**	**Overall Expense Increase: 0.18%**

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	0	236,965	241,329	241,762
	0	**236,965**	**241,329**	**241,762**
Expenses				
Personnel	0	220,851	219,302	221,436
Operating	0	16,114	22,027	20,326
	0	**236,965**	**241,329**	**241,762**

Personnel Summary -Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Accountant I	0.00	1.00	1.00	1.00
Accounting Clerk	0.00	0.75	0.75	0.75
Social Services Director	0.00	1.00	1.00	1.00
Staff Assistant IV	0.00	1.00	1.00	1.00
Total Positions	**0.00**	**3.75**	**3.75**	**3.75**

APPROVED BUDGET FY 2010-2011

Human Services

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

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

The Human Services budget provides funds to support the purchase of food for the Flagler County Resource Center, a food pantry partnership with Church Women United which is operated in a County facility. Utilities and phone for the Resource Center are also paid out of the Human Services budget.

Also included in the Human Services budget is funding for four state mandated programs as follows:

Health Care Responsibility Act (HCRA) - 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. Applications for this assistance are processed according to the State Agency for Health Care Administration criteria and regulations.

Medicaid Nursing Home - County portion of Medicaid nursing home costs for Flagler County residents, regardless of the location of the facility. County obligation is set at $55 per month, per individual.

Medicaid Hospitalization - County portion of costs for hospitalization of Medicaid eligible Flagler County residents.

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

Finally, the law requires that counties provide cremation or burial of deceased residents when no other funds are available or when a body is unclaimed. Human Services handles these cases.

Primary Functions

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

Eligible Individuals Helped in 2009 (812 applicants)

Medical Assistance/Medical Supplies	223
Emergency Dental Assistance	53
Emergency Rent and/or Utility Assistance	186
Flagler County Resource Center (food pantry)	15,282

HUMAN SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 2700	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
335.62-10	Choose Life License Plates	4,760	4,569	4,000	4,500	500	
	General Fund	1,401,332	1,618,986	1,535,726	1,591,166	55,440	
	TOTAL REVENUES	**1,406,092**	**1,623,555**	**1,539,726**	**1,595,666**	**55,940**	
	Expenses						
569.10-12	Regular Salaries	147,116	107,201	114,650	108,826	(5,824)	
569.10-xx	Employee Benefits	63,516	42,673	44,488	44,974	486	
	Total Personnel Expenses	**210,632**	**149,874**	**159,138**	**153,800**	**(5,338)**	
562.49-91	Write Offs/Shortages	8,908	0	0	0	0	
564.52-12	Other Operating Expenses	0	121	0	300	300	FY10 rollover
569.34-10	Other Contracted Services	12	37	710	55	(655)	Eliminate APPX client database
569.40-10	Travel/Training	0	0	206	200	(6)	
4110, 4120	Communications	3,887	0	0	0	0	
4130, 4201	Postage Expense	583	769	919	1,002	83	
569.43-10	Utilities Expense	3,143	0	0	0	0	
569.46-30	Maintenance Agreements	1,131	1,237	1,349	709	(640)	Eliminate APPX client database
569.47-10	Printing & Binding	241	111	315	281	(34)	
569.51-10	Office Supplies	929	300	600	600	0	
569.51-11	Office Equip under $1,000	33	247	0	0	0	
569.51-20	Data Processing Supplies	113	0	0	0	0	
569.52-12	Other Operating Expenses	25	52	0	0	0	
569.54-10	Publications/Memberships	53	300	500	500	0	
569.54-20	Conference/Seminar Registration	0	50	0	150	150	
	Total Operating Expenses	**19,058**	**3,224**	**4,599**	**3,797**	**(802)**	
569.64-10	Equipment	0	0	3,000	0	(3,000)	
	Total Capital Expenses	**0**	**0**	**3,000**	**0**	**3,000**	
	Sub-Total Expenses	**229,690**	**153,098**	**166,737**	**157,597**	**(3,140)**	

STATE MANDATED FUNDING FOR HUMAN SERVICES - SOCIAL SERVICES

GENERAL FUND

MEDICAID REIMBURSEMENT- HOSPITAL

Reimburses the State for the County portion of Medicaid costs for hospitalization of Flagler County residents.

INDIGENT BURIAL

Provides for the disposal of deceased individuals when the body is unclaimed or when there are no resources to pay for cremation or burial costs.

MEDICAID REIMBURSEMENT- NURSING HOME

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

HEALTHY COMMUNITIES

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

HEALTH CARE RESP ACT-HCRA

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

PUBLIC ASSISTANCE FUNDING FOR HUMAN SERVICES - SOCIAL SERVICES

INDIGENT HEALTH CARE

Provides medical assistance and case management to persons whose income is below 150% of Federal poverty guidelines, who do not have resources to obtain medical care, are not eligible for any State or Federal program that provides such care and do not have sufficient third party insurance coverage.

EMERGENCY ASST-UTILITIES/RENT

Provides limited assistance to eligible County residents with past due rent or utility payments. Funds can also be paid toward the cost of the first month's rent to assist an individual in establishing a permanent residence.

FLAGLER COUNTY RESOURCE CENTER - FOOD PANTRY

This fund subsidizes the purchase of food for the Flagler County Resource Center, a food pantry operated by volunteers from Church Women United in a facility provided by the County. The cost of utilities and a telephone line are also part of the Human Services budget.

	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	
561.31-60	Medicaid Reimbursement- Hospital	224,451	368,062	350,000	400,000	50,000	
562.31-60	Medicaid Reimbursement- Nursing Home	66,850	81,363	80,000	90,000	10,000	
562.83-73	Health Care Resp Act-HCRA	117,438	229,354	200,000	200,000	0	
564.83-71	Indigent Burial	9,000	16,000	12,000	20,000	8,000	Increase based on actuals
	Total State Mandated Costs	**417,739**	**694,779**	**642,000**	**710,000**	**68,000**	
562.83-72	Indigent Health Care	213,183	229,982	245,000	245,000	0	
562.83-75	Healthy Communities	0	0	1,000	1,000	0	
	Total Health	**213,183**	**229,982**	**246,000**	**246,000**	**0**	
564.82-14	Alpha Pregnancy Center	0	11,989	11,989	9,069	(2,920)	Funded by "Choose Life" license plates proceeds
564.83-70	Food Pantry Groceries	15,709	17,969	18,000	18,000	0	includes rollover $ from FY10
564.83-76	Emergency Asst-Utilities/Rent	62,771	48,738	55,000	55,000	0	
	Total Public Assistance	**78,480**	**78,696**	**84,989**	**82,069**	**(2,920)**	
	Total Health Services/Public Asst	**709,402**	**1,003,457**	**972,989**	**1,038,069**	**65,080**	

OUTSIDE AGENCY FUNDING FOR HUMAN SERVICES - SOCIAL SERVICES

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.

CHILDREN'S ADVOCACY CENTER
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 6-18.

	DESCRIPTION **Children/Youth Services**	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
564.82-23	Aid to House Next Door	28,150	28,150	0	0	0
564.82-24	Aid to Children's Home Society	28,500	28,500	28,500	28,500	0
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	0	0	0
572.82-16	Boys and Girls Club	30,000	30,000	30,000	30,000	0
	Total Children/Youth Services	**146,650**	**146,650**	**108,500**	**108,500**	**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.

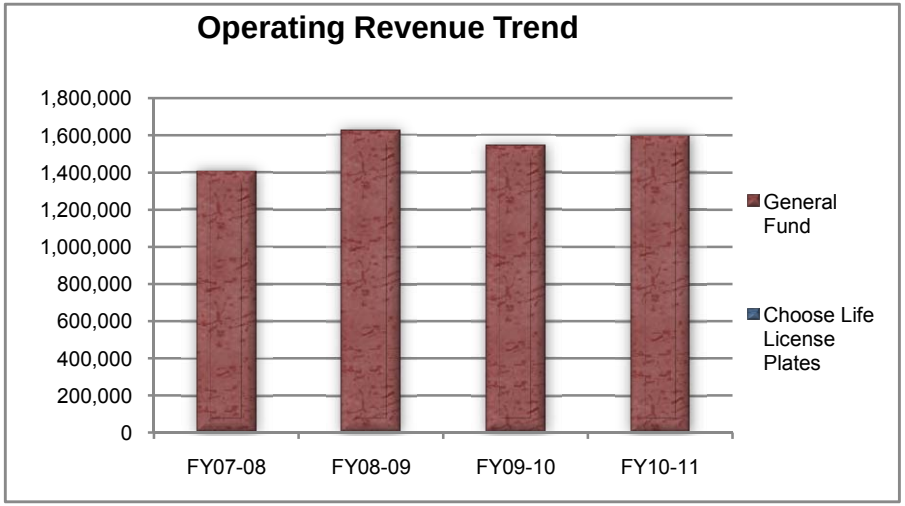
EARLY LEARNING COALITION
Provide child care services at licensed centers, licensed and registered Family Child Care Homes, voucher care providers, and any legal care arrangement to children who are at risk of abuse and/or neglect or whose families are experiencing socio-economic problems.

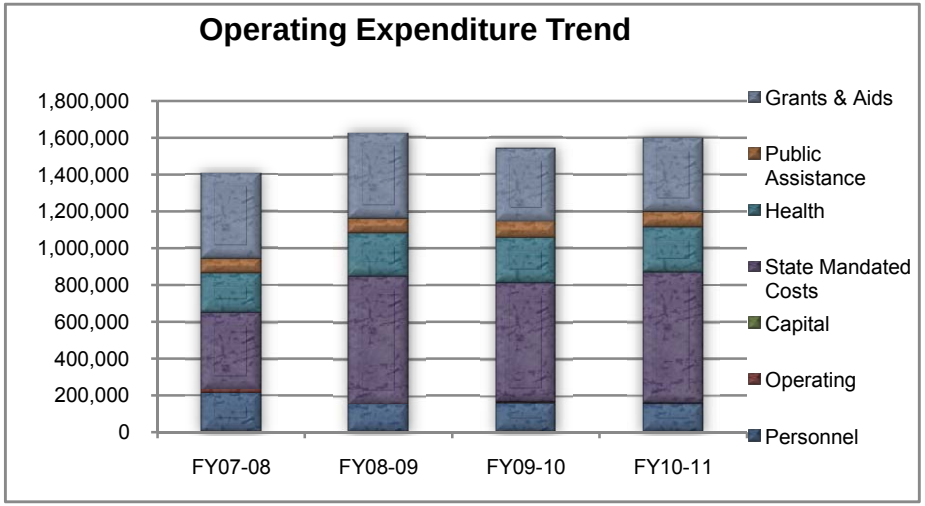
FAMILY LIFE CENTER
Emergency shelter and services for victims of domestic violence and their dependent children.

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

	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	
	Adult/Family Services						
564.82-10	RSVP Flagler Volunteer Services	20,000	20,000	0	0	0	Moved to Pooled account
564.82-11	Aid to Stewart Marchman	113,300	0	0	0	0	
564.82-xx	SMA Behavioral Health Services	60,000	173,300	173,300	173,300	0	
564.82-17	Early Learning Coalition	58,550	58,550	58,200	58,200	0	
564.82-18	Family Life Center	40,000	40,000	40,000	40,000	0	
564.82-31	United Cerebral Palsy of East Central FLA	20,000	20,000	20,000	20,000	0	
564.82-48	Aid to Ctr for Visually Impaired	8,500	8,500	0	0	0	
	Total Adult/Family Services	**320,350**	**320,350**	**291,500**	**291,500**	**0**	
	Total Outside Agency Funding	**467,000**	**467,000**	**400,000**	**400,000**	**0**	
	TOTAL EXPENSES	**1,406,092**	**1,623,555**	**1,539,726**	**1,595,666**	**61,940**	**Overall Expense Increase: 4.02%**

HUMAN SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND





NOTE FOR GRAPH

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

UNITS OF MEASUREMENT

1) Approximately 1,120 individuals will apply for assistance (based on 280 applicants in the 1st quarter of FY 09/10)
2) Approximately 2,240 units of service will be provided (based on 560 units of service provided in the 1st quarter of FY 09/10)
3) Approximately 6,008 calls for information will be received (based on 1,502 calls received in the 1st quarter of FY 09/10)

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Choose Life License Plates	4,760	4,569	4,000	4,500
General Fund	1,401,332	1,618,986	1,535,726	1,591,166
	1,406,092	**1,623,555**	**1,539,726**	**1,595,666**
Expenses				
Personnel 210,632		149,874	159,138	153,800
Operating	19,058	3,224	4,599	3,797
Capital	0	0	3,000	0
State Mandated Costs	417,739	694,779	642,000	710,000
Health	213,183	229,982	246,000	246,000
Public Assistance	78,480	78,696	84,989	82,069
Grants & Aids	467,000	467,000	400,000	400,000
	1,406,092	**1,623,555**	**1,539,726**	**1,595,666**

Personnel Summary -Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Social Services Director	0.20	0.00	0.00	0.00
Human Services Program Coord.	0.00	0.00	0.00	0.00
Human Services Program Mgr.	1.00	0.71	1.00	1.00
Human Services Case Mgr.	2.00	2.00	2.00	2.00
Staff Assistant IV	1.00	0.00	0.00	0.00
Total Positions	**4.20**	**2.71**	**3.00**	**3.00**

Senior Services

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

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

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

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

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

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

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

Primary Functions

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

Services provided 2009 (total clients served 611)

- 40,823 hours of in-home support services were provided.
- 26,187 home delivered meals.
- 20,261 meals served at the senior dining site.
- 15,186 trips provided

SENIOR SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND

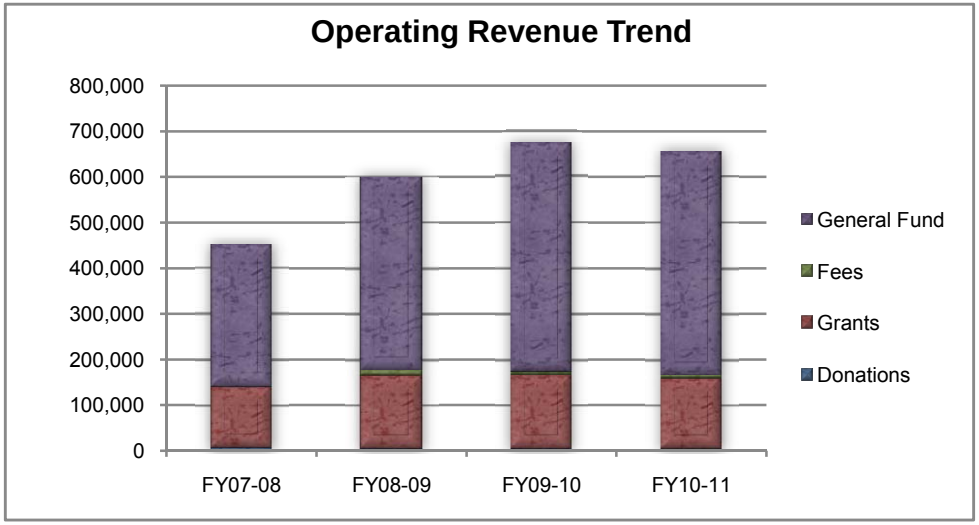
Fund 001 Dept 2701	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.61-01	Alzheimer's Disease Respite (ADI)	0	4,568	7,935	4,566	(3,369)	Respite in home services
331.62-01	Emergency Heating Asst.	7,696	7,696	8,545	11,327	2,782	Energy assistance grant
331.62-02	Title III E Older American	0	28,126	30,058	30,058	0	
334.69-01	Comm Care for the Elderly	0	84,879	92,278	86,361	(5,917)	Homemaking, respite, personal care, support services
331.69-02	Title III B Support Services	101,576	13,106	15,061	15,061	0	Support Services & homemaking
346.90-06	Med waiver Reimbursement	25,000	20,000	5,000	5,000	0	
366.03-02	Donations-Transportation-S.S.	6,802	0	0	0	0	
331.69-03	Title III C1 Congregate Meals	0	861	878	878	0	
331.69-04	Title III C2 Home Del Meals	0	0	376	376	0	
366.12-01	Title IIIB Homemaking Donation	0	5,100	5,100	4,980	(120)	
346.90-09	ADI Co-pays	0	1,148	672	480	(192)	Alzheimer's Disease Respite co-pays
346.90-02	Comm Care-Elderly Co-pay	0	10,800	7,680	6,000	(1,680)	Homemaking, respite, personal care co-pays
	General Fund	308,999	423,556	499,621	489,609	(10,012)	
	TOTAL REVENUES	**450,073**	**599,840**	**673,204**	**654,696**	**(18,508)**	
	Expenses						
569.10-12	Regular Salaries	80,003	145,316	144,935	144,935	0	
569.10-xx	Employee Benefits	36,789	60,994	58,010	60,043	2,033	
	Total Personnel Expenses	**116,792**	**206,310**	**202,945**	**204,978**	**2,033**	
569.34-01	Contract FCT-Congregate Meals	278,915	0	0	0	0	
569.34-02	Title IIIE In Home Respite	0	46,375	56,965	56,965	0	
569.34-10	Other Contracted Services	23,955	322,488	386,257	361,262	(24,995)	Reduce county match to CCE in-home services
4010, 5421	Travel/Training	85	65	135	138	3	
569.41-10	Communications 9,304		1,194	2,040	1,860	(180)	
569.42-01	Postage Expense	904	696	1,314	1,340	26	
569.43-10	Utilities Expense	3,143	0	0	0	0	
569.44-10	Rentals & Leases	2,283	2,359	2,400	2,400	0	
569.45-20	Vehicle Insurance	1,426	1,397	1,397	1,223	(174)	
569.45-60	Other Insurance & Bonds	0	0	105	105	0	
569.46-10	Building/Equipment Repairs	6	0	0	0	0	
569.46-20	Vehicle Repair	706	1,184	3,900	3,660	(240)	
569.46-30	Maintenance Agreements	986	1,549	1,541	1,541	0	
569.46-40	Small Tools & Equipment	88	1,049	0	0	0	
569.47-10	Printing & Binding	303	185	458	388	(70)	
569.49-10	Other Current Charges	92	0	160	160	0	
569.51-10	Office Supplies	1,278	692	800	800	0	

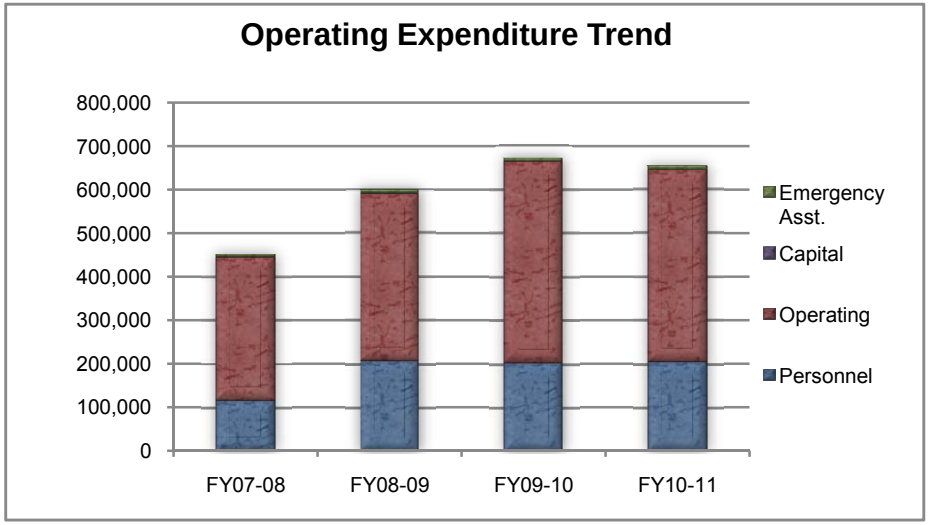
SENIOR SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 2701	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
569.51-20	Data Processing Supplies	100	220	0	0	0	
569.52-10	Gas, Oil & Lube	2,938	2,128	4,062	3,669	(393)	Reduce fuel usage for van
569.52-12	Other Operating Expenses	428	678	0	2,700	2,700	Charges from Facilities for janitorial supplies added FY10
569.54-20	Conference/Seminar Registration	0	60	180	180	0	
	Total Operating Expenses	**326,940**	**382,319**	**461,714**	**438,391**	**(23,323)**	
569.64-10	Equipment 0		1,484	0	0	0	
	Total Capital Outlay	**0**	**1,484**	**0**	**0**	**0**	
569.83-76	Emergency Asst	6,341	9,727	8,545	11,327	2,782	
	Total Grants & Aids	**6,341**	**9,727**	**8,545**	**11,327**	**2,782**	
	TOTAL EXPENSES	**450,073**	**599,840**	**673,204**	**654,696**	**(18,508)**	**Overall Expense Reduction: -2.75%**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary -Positions				
Title III Case Mgr	1.00	1.00	1.00	1.00
Accountant I	0.20	0.00	0.00	0.00
Accounting Clerk	0.20	0.00	0.00	0.00
Data Entry Clerk	0.10	0.00	0.00	0.00
Senior Svc Director	0.16	0.00	0.00	0.00
Sr Svcs Progr Manager	0.50	1.00	1.00	1.00
Sr Svcs Case Manager	0.00	2.00	2.00	2.00
Total Positions	**2.16**	**4.00**	**4.00**	**4.00**

SENIOR SERVICES - SOCIAL SERVICES - COMMUNITY SERVICES — GENERAL FUND





NOTE FOR GRAPH

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

SUMMARY

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Donations	6,802	5,100	5,100	4,980
Grants 134,272		159,236	160,131	153,627
Fees	0	11,948	8,352	6,480
General Fund	308,999	423,556	499,621	489,609
	450,073	**599,840**	**673,204**	**654,696**
Expenses				
Personnel	116,792	206,310	202,945	204,978
Operating	326,940	382,319	461,714	438,391
Capital	0	1,484	0	0
Emergency Asst.	6,341	9,727	8,545	11,327
	450,073	**599,840**	**673,204**	**654,696**

Adult Day Care

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

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

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

The Center is licensed for a capacity of 30 clients and meets the state required staff to client ratio of 1:6 with a licensed registered nurse (Adult Day Care Manager) and three certified nursing assistants by limiting daily attendance to 24. The RN is on-site or on-call during hours of operation, M-F from 8 to 4:30, and provides such services as, monitoring vital signs, administering/monitoring medications, proper daily nutrition, and injections. The Center has a handicap accessible shower and a washer/dryer to accommodate personal hygiene needs.

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

Primary Functions

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

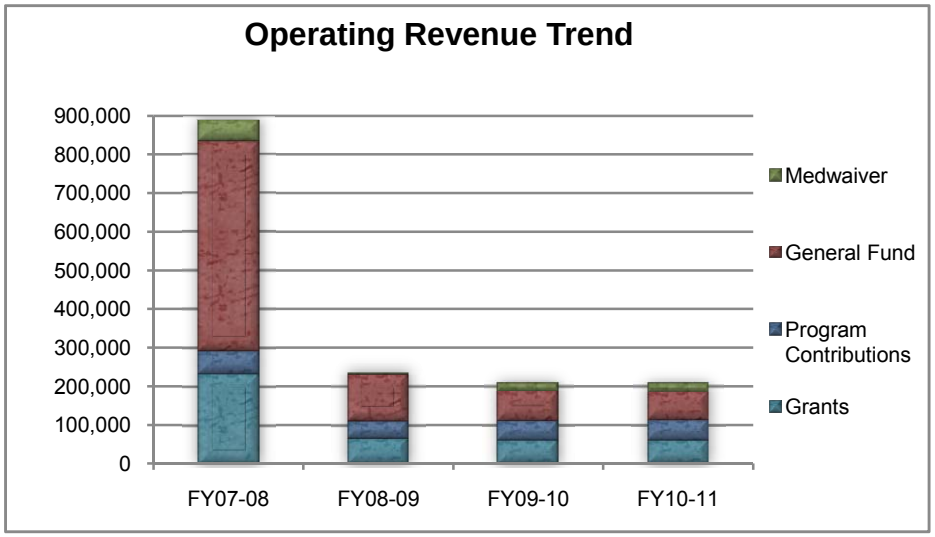
2009 Adult Day Care Facts

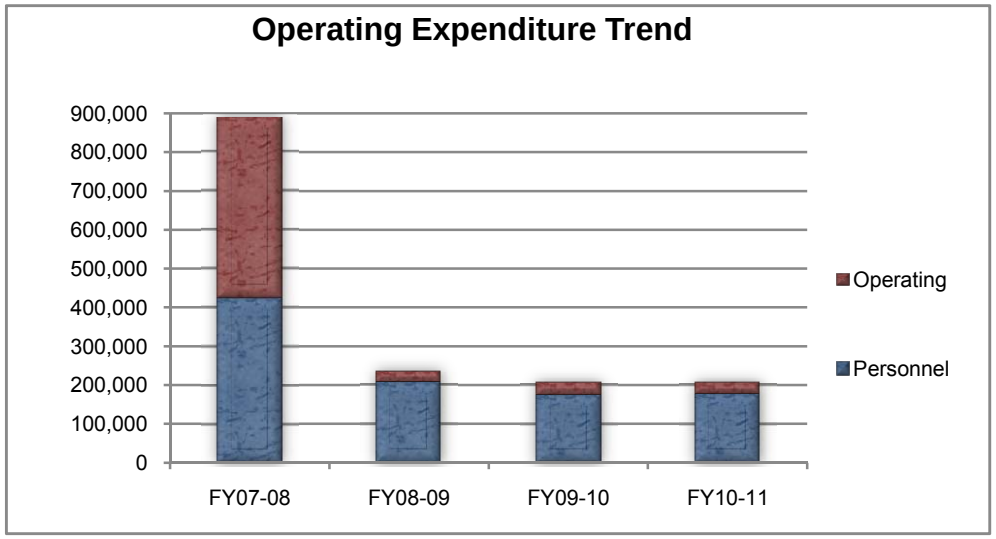
Average daily attendance	14
Total number of attendees	50
Total hours of care	20,811
Average client stay	4 hours

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

Fund 001 Dept 2702	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.61-01	Alzheimer's Disease Initiative	56,873	46,145	42,778	43,611	833	Respite in facility services
334.61-02	HCE	449	0	0	0	0	See Senior Services
331.62-02	Title III E Caregiver Program	29,361	0	0	0	0	
334.69-01	Community Care for Elderly	146,533	20,042	18,278	18,523	245	
346.90-01	Adult Day Care Co-pay	40,506	30,000	34,800	40,000	5,200	
346.90-02	Comm Care-Elderly Co-pay	12,467	10,800	11,520	9,000	(2,520)	
346.90-06	Medwaiver Reimbursement	55,798	5,000	20,000	20,000	0	
346.90-09	ADI Co-pay	5,405	2,812	3,528	2,520	(1,008)	
	General Fund	540,810	120,379	75,706	71,467	(4,239)	
	TOTAL REVENUES	**888,202**	**235,178**	**206,610**	**205,121**	**(1,489)**	
	Expenses						
569.10-12	Regular Salaries	278,910	136,383	114,870	114,870	0	
569.10-13	Other Salaries & Wages	4,160	1,803	7,500	7,500	0	
569.10-xx	Employee Benefits	139,720	66,840	50,938	53,385	2,447	
	Total Personnel Expenses	**422,790**	**205,026**	**173,308**	**175,755**	**2,447**	
569.31-10	Professional Services	0	17	150	216	66	Increase due to mandatory level 2 screening renewals
569.34-01	Transportation	58,999	0	0	0	0	
569.34-02	Title IIIE In Home Respite	42,534	0	0	0	0	
569.34-10	Contracted Services	348,279	18,925	19,013	15,875	(3,138)	
569.xx-xx	Education/Training	139	159	169	177	8	
4110, 4120	Communications	714	0	0	0	0	
569.43-10	Utilities Expense	8,006	7,010	8,669	7,812	(857)	
569.46-30	Maintenance Agreements	596	0	0	0	0	
569.46-40	Small Tools & Equipment	161	0	0	0	0	
569.47-10	Printing & Binding	37	0	46	46	0	
569.49-10	Other Current Chrgs/Oblig	516	233	890	875	(15)	
569.49-15	Advertising	22	0	0	0	0	
569.51-10	Office Supplies	402	7	200	200	0	
569.51-11	Office Equip Under $1,000	186	0	0	0	0	
569.51-20	Data Processing Supplies	251	0	0	0	0	
569.52-12	Other Operating Expenses	4,505	3,791	4,125	4,125	0	
569.54-20	Conference/Seminar Registration	65	10	40	40	0	
	Total Operating Expenses	**465,412**	**30,152**	**33,302**	**29,366**	**(3,936)**	
	TOTAL EXPENSES	**888,202**	**235,178**	**206,610**	**205,121**	**(1,489)**	**Overall Expense Reduction: -0.72%**

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





NOTE FOR GRAPH

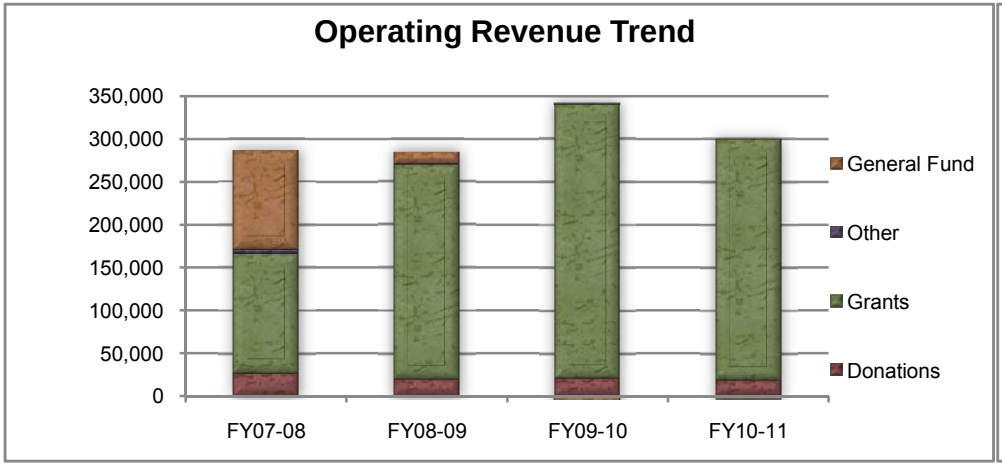
General Fund revenues are sources not specific to this division. The largest source is ad valorem taxes.

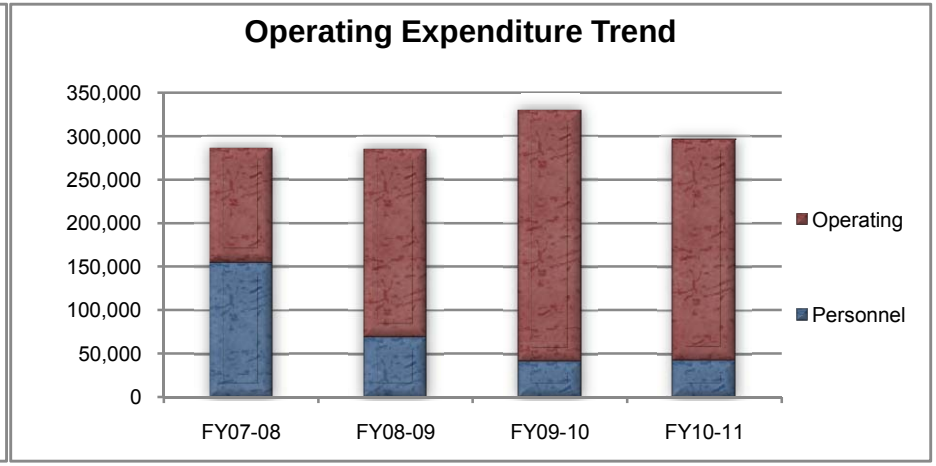
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Grants 233,	216	66,187	61,056	62,134
Program Contributions	58,378	43,612	49,848	51,520
General Fund	540,810	120,379	75,706	71,467
Medwaiver	55,798	5,000	20,000	20,000
	888,202	**235,178**	**206,610**	**205,121**
Expenses				
Personnel	422,790	205,026	173,308	175,755
Operating	465,412	30,152	33,302	29,366
	888,202	**235,178**	**206,610**	**205,121**
Personnel Summary -Positions				
Accountant I	0.40	0.00	0.00	0.00
Accounting Clerk	0.40	0.00	0.00	0.00
ADC Program Manager	1.00	0.80	0.80	0.80
ADC Program Manager Sub	0.00	0.20	0.20	0.20
Comm. Service Data Entry Clerk	0.20	0.00	0.00	0.00
Senior Services Case Manager	2.00	0.00	0.00	0.00
Community Services C N A	4.00	4.00	3.00	3.00
Community Services Director	0.32	0.00	0.00	0.00
Senior Services Program Manager	0.50	0.00	0.00	0.00
Total Positions	**8.82**	**5.00**	**4.00**	**4.00**

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

Fund 001 Dept 2703		ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.69-02	Title IIIB Support Services	64,604	78,987	81,399	81,399	0	Offset transportation services
331.69-03	Title III C1 Congregate Meals	0	71,691	92,006	92,006	0	Dining site meals, education
331.69-04	Title III C2 Home Delivered Meals	53,901	66,651	73,584	73,584	0	Meals delivered to homes
331.69-05	Nutrition Services	20,344	17,184	19,575	19,575	0	Meals for home delivery and on site
331.69-07	Title III C1 ARRA Meals	0	0	24,921	0	(24,921)	ARRA funds for meals
331.69-08	Title III C2 ARRA Meals	0	0	13,548	0	(13,548)	ARRA funds for meals
334.69-01	Community Care for the Elderly	0	14,084	14,041	14,209	168	Meals delivered to homes
346.90-03	Home Full Price Meals	4,161	1,997	1,170	0	(1,170)	
362.01-00	Rental Income	40	0	0	0	0	
366.03-01	Donations-Meal Sites	10,608	7,500	8,400	4,452	(3,948)	
366.03-02	Donations - Transportation	0	1,422	3,600	3,300	(300)	
366.03-03	Donations - Meals On Wheels	13,038	11,400	9,000	10,800	1,800	
366.03-05	Donations to WL	3,850	0	0	233	233	FY10 rollover
	General Fund	115,079	14,154	(11,165)	(3,546)	7,619	Contributions to (or from) the General Fund
	TOTAL REVENUES	**285,625**	**285,070**	**330,079**	**296,012**	**(34,067)**	
	Expenses						
569.10-12	Regular Salaries	101,244	43,967	28,517	28,517	0	
569.10-xx	Employee Benefits	53,002	24,982	13,126	13,565	439	
	Total Personnel Expenses	**154,246**	**68,949**	**41,643**	**42,082**	**439**	
569.34-01	Contract/FC Transp-Cong Meals	0	80,409	80,409	80,409	0	
569.34-04	ARRA Meals	0	18,088	38,469	0	(38,469)	
569.34-10	Contracted Services	113,147	101,922	151,336	152,442	1,106	Increase due to mandatory level 2 screenings
569.40-10	Travel Expenses	3,918	0	0	0	0	
4110, 4120	Communications	0	843	804	804	0	
569.42-01	Postage Expense	50	34	0	0	0	
569.43-10	Utilities Expense	9,264	8,692	13,682	13,655	(27)	
569.46-10	Building/Equip Repairs	5	36	0	0	0	
569.46-30	Maintenance Agreements	140	200	790	790	0	
569.46-40	Small Tools & Equipment	1,154	1,391	0	3,084	3,084	FY10 rollover
569.47-10	Printing & Binding	37	37	46	46	0	
569-49-10	Other Current Charges	0	230	0	0	0	
5110, 5111	Office Supplies/Equipment Under $1,000	1,305	335	400	200	(200)	
569.52-30	Data Processing Software	0	1,200	0	0	0	
569.52-12	Other Operating Expenses	2,299	2,644	2,500	2,500	0	
569.54-10	Publications/Memberships	60	60	0	0	0	
	Total Operating Expenses	**131,379**	**216,121**	**288,436**	**253,930**	**(34,506)**	
	TOTAL EXPENSES	**285,625**	**285,070**	**330,079**	**296,012**	**(34,067)**	**Overall Expense Reduction: -10.32%**

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





NOTE FOR GRAPH

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

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Donations	27,496	20,322	21,000	18,785
Grants	138,849	248,597	319,074	280,773
Other	4,201	1,997	1,170	0
General Fund	115,079	14,154	(11,165)	(3,546)
	285,625	**285,070**	**330,079**	**296,012**
Expenses				
Personnel	154,246	68,949	41,643	42,082
Operating	131,379	216,121	288,436	253,930
	285,625	**285,070**	**330,079**	**296,012**

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Personnel Summary -Positions				
Accountant I	0.40	0.00	0.00	0.00
Accounting Clerk	0.40	0.00	0.00	0.00
CS Data Entry Clerk	0.20	0.00	0.00	0.00
CS Meal Site Assistant	1.00	0.75	0.00	0.00
CS Meal Site Manager	1.00	1.00	1.00	1.00
Community Services Director	0.32	0.00	0.00	0.00
Total Positions	**3.32**	**1.75**	**1.00**	**1.00**

SOCIAL SERVICES GRANTS - COMMUNITY SERVICES — GENERAL FUND

MENTAL HEALTH/SUBSTANCE ABUSE

This grant strengthens community support services to divert individuals with mental and substance abuse problems.
Shown for historical information purposes only.

Fund 001 Dept 8704	Mental Health/Substance Abuse	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	Department of Children & Family	0	21,950	0	0	0	Strengthen community support services to divert individuals with mental health and substance abuse problems.
	TOTAL REVENUES	**0**	**21,950**	**0**	**0**	**0**	
	Expenses						
569.10-12	Regular Salaries	0	9,478	0	0	0	Position shown in Human Services
569.10-xx	Employee Benefits	0	4,232	0	0	0	
	Total Personnel Expenses	**0**	**13,710**	**0**	**0**	**0**	
569.40-10	Travel Expenses	0	660	0	0	0	
569.47-10	Printing & Binding	0	6,680	0	0	0	
569.51-10	Office Supplies	0	900	0	0	0	
	Total Operating Expenses	**0**	**8,240**	**0**	**0**	**0**	
	TOTAL EXPENSES	**0**	**21,950**	**0**	**0**	**0**	

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' graves 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.

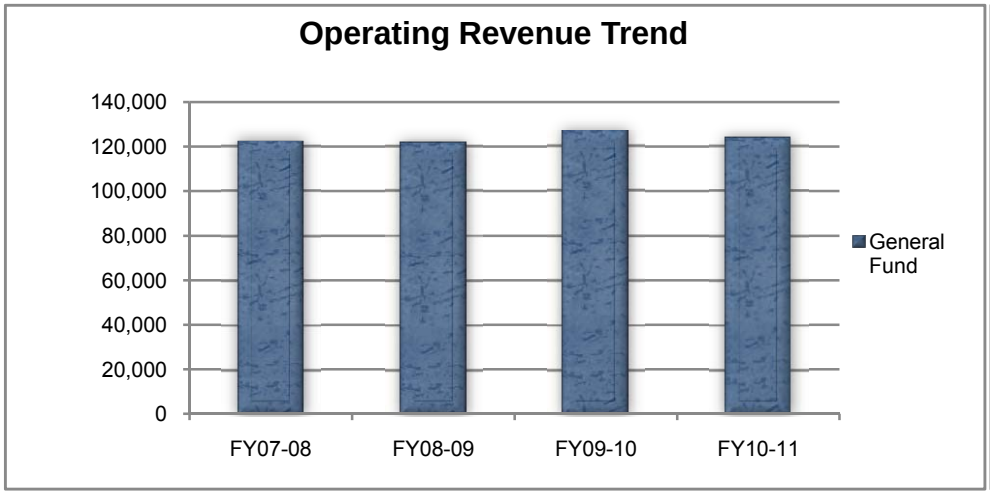
Statistics as of 2000 Census:

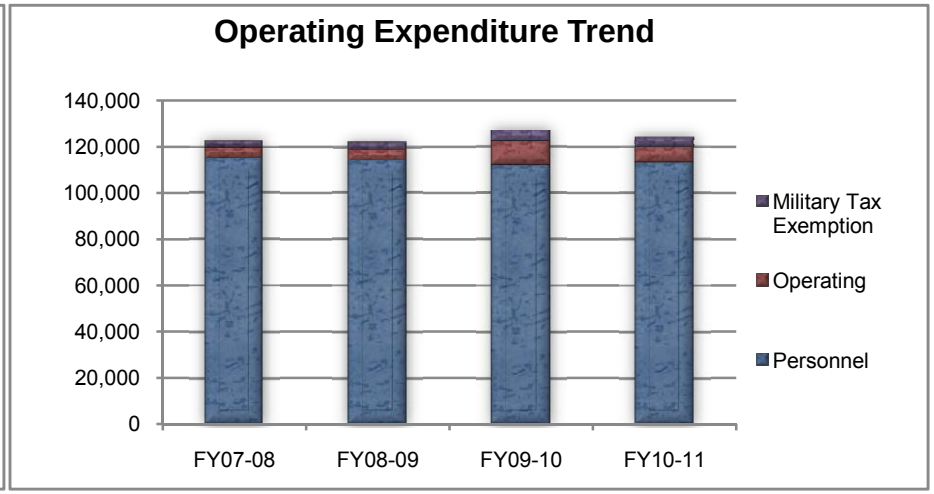
- There are 9,252 veterans in Flagler County. Note that subsequent statistics indicate there are now over 11,500 veterans.
- The veteran's population amounts to 23% of the population in Flagler County 18 years of age or older.
- There are 4,024 veterans in the County from age 18 to 64.
- There are 5,228 veterans in the County age 65 or older.

VETERANS SERVICES - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 2800	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	122,529	121,559	127,157	124,014	(3,143)	
	TOTAL REVENUES	**122,529**	**121,559**	**127,157**	**124,014**	**(3,143)**	
	Expenses						
553.10-12	Regular Salaries	80,632	81,542	81,328	81,328	0	
553.10-xx	Employee Benefits	34,129	32,158	30,534	31,632	1,098	
	Total Personnel Expenses	**114,761**	**113,700**	**111,862**	**112,960**	**1,098**	
553.34-03	Contracted Transportation	0	0	800	400	(400)	Reduce contracted transportation of vets to VA med. apts.
4010, 5420	Travel/Training	1,570	1,662	3,467	1,734	(1,733)	Eliminate attendance of Assist. VSO at fall conference
553.41-10	Communications Recurring	936	1,013	1,015	1,500	485	
553.42-01	Postage Expense	411	503	900	700	(200)	
553.46-30	Maintenance Agreements	287	279	470	470	0	
553.47-10	Printing & Binding	37	74	360	80	(280)	
553.49-10	Other Current Charges	0	50	300	110	(190)	
553.51-10	Office Supplies	446	267	750	750	0	
553.51-11	Office Equip under $750	115	137	0	0	0	
553.51-20	Data Processing Supplies	25	0	0	0	0	
553.52-12	Other Operating Expenses	658	606	703	580	(123)	
553.52-30	Data Processing Software	0	0	260	40	(220)	
553.54-10	Publications/Memberships	268	265	500	210	(290)	
553.54-20	Conference/Seminar Registration	375	250	770	480	(290)	
	Total Operating Expenses	**5,128**	**5,106**	**10,295**	**7,054**	**(3,241)**	
553-83-83	Active Military Ad Valorem Tax	2,640	2,753	5,000	4,000	(1,000)	Award grants to qualified military personnel who are serving or have served in combat duty, and established homestead in Flagler County. Reduced based on actuals.
	Total Grants & Aids	**2,640**	**2,753**	**5,000**	**4,000**	**(1,000)**	
	TOTAL EXPENSES	**122,529**	**121,559**	**127,157**	**124,014**	**(3,143)**	**Overall Expense Reduction: -2.47%**

VETERANS SERVICES - COMMUNITY SERVICES — GENERAL FUND





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

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	122,529	121,559	127,157	124,014
	122,529	**121,559**	**127,157**	**124,014**
Expenses				
Personnel 114,761		113,700	111,862	112,960
Operating	5,128	5,106	10,295	7,054
Military Tax Exemption	2,640	2,753	5,000	4,000
	122,529	**121,559**	**127,157**	**124,014**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
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 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Passport Admin Fee	17,810	38,620	25,500	41,000	15,500
Passport Carry Forward	0	0	0	35,000	35,000
Library Fines	29,926	23,809	22,000	22,000	0
Card Fees	999	4,162	4,500	4,800	300
Copy/Print out Fees	2,410	8,767	8,700	10,600	1,900
State Library Aid Grant	37,060	31,606	26,000	25,601	(399)
Community Libraries In Caring Grant	0	4,980	0	0	0
Omni Copy Fees	0	0	0	420	420
General Fund	1,034,915	1,031,668	1,213,147	1,096,723	(116,424)
Total Revenues	**1,123,120**	**1,143,612**	**1,299,847**	**1,236,144**	**(63,703)**
Expenses					
Palm Coast Library	1,057,808	1,075,953	1,228,451	1,183,068	(45,383)
Bunnell Library	65,312	67,659	71,396	53,076	(18,320)
Total Expenses	**1,123,120**	**1,143,612**	**1,299,847**	**1,236,144**	**(63,703)**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 09-11	CHANGES +/(-)	
Personnel Summary -Positions						
Palm Coast Library	17.65	17.65	17.15	17.10	(0.05)	Realignment of staff
Bunnell Library	1.20	1.20	1.20	0.60	(0.60)	Realignment of staff
Total Positions	**18.85**	**18.85**	**18.35**	**17.70**	**(0.05)**	

Library

Flagler County Public Library provides more than 30 different products and services to all residents regardless of age, race, ethnic, and financial backgrounds. The Library acts as the heart of this community with more than 47,000 registered borrowers. Registering to vote, voting and Tax preparation take place and even now the Library is an acceptance facility for passport applications. The library is a one stop shopping center or an "edutainment complex". The Library contributes to quality of life by providing the resources to inform educate and entertain the public. This allows each person the ability to redistribute their money they would have spent on books, movies, music, Internet and other forms of entertainment to areas of more importance such as gas, food, home and medicines. When you take into consideration the overall savings to each household as a result of the existence of the Public Library there would be a large return on investment.

Products & Services by Type:

- *Circulation* – checking materials in or out, renewing, reserving, placing holds, patron database management, fine/fee collection.
- *Collections* – materials in various formats including print, electronic, audio, music, video, DVD and other media.
- *Cataloging/Processing* – organizing material and making information available via a library automation system.
- *Internet/Computer Use* – access to the World Wide Web, various electronic databases, Microsoft applications, games, wireless connections and e-mail.
- *Library Web Page* – funded and created by the Friends of the Library, the web page is a one stop shopping center. Patrons have access to the library catalog, library databases, Florida Electronic Library, Ask a Librarian Service, online renewal, information about programs and services, Flagler History information and various links.
- *Programs* – all programs are funded through the support of the Friends of the Library of Flagler County and include: special events, children's, young adults and adult programs.
- *Reference/Research* – residents have access to a professionally trained Librarian to assist in finding the answer to questions on a wide array of topics including business and career related topics.
- *Genealogy* – residents have access to a variety of resources in print and electronic.
- *Outreach/Disability Services* – access to materials and assistive technology on various topics related to disabilities. Access to trained and knowledgeable staff capable of assisting patrons in the use of assistive technology. Provide outreach to local day care and early learning centers.
- *Interlibrary Loan Services* – resource sharing allows access to materials not in the Library collection from other libraries located all over the world.
- *Foreign Languages* – access to materials in many languages including but not limited to: Russian, Ukrainian, Polish, French, Spanish, and Italian.
- *Literacy Services* – access to materials to assist adults, parents and caregivers that are responsive to literacy issues.

Library

- *Homework Help* – students have access to materials in print and electronic format to assist with school related work. The Library provides access to various databases to assist with homework and also purchases materials based on FCAT requirements and summer reading lists as provided by the local schools.
- *John Clegg History Center* – this center provides historical information about Florida and Flagler County.
- *Law Library* – the Law collection is housed in the Bunnell Branch. Since this facility was in close proximity to the court house it was convenient to those in the legal profession but also made it accessible to the general public.
- *Flagler Oral History Project* – Library staff and members of the Friends of the Library began preserving local images and capturing memories of local community members for the future.
- *Children's Services* – the children's room has knowledgeable staff, materials for children 12 and under, computers with various games, parenting information and educational toys.
- *Young Adult Services* – the Teen Spot has a knowledgeable staff member and materials for young adults age 12-17.
- *Test Proctoring* – the Reference Librarian provides test proctoring by appointment only.
- *Meeting Room/Study Room Use* – used by patrons, non-profit organizations, library programs and other civic, educational or cultural related activities.
- *Bulletin Board and Pamphlet Tables* – provided for non profit organizations and to post various government meeting announcements.
- *Display Cases* – display space is available in the library's exhibit cases for educational, artistic, and cultural materials that promote interest in the use of books, library materials, and/or provide information about the local community, current and cultural events and organizations, and to generate good public relations.
- *City of Palm Coast* – materials and a computer kiosk for access to information on the City of Palm Coast.
- *Newspaper Vending Machines* – machines located outside library give users access to various local and national newspapers.
- *Photocopying* – the Library has two photocopiers for patron use.
- *Other Entertainment* – the Library has a chess/checkers table in the main area and puzzles are available to assemble.
- *Bookstore/Booksale* – managed and operated by the Friends of the Library of Flagler County.
- *Gazebo and Gardens* – as a result of hard work by volunteers and the dedication of the Friends of the Library there is a gazebo for quiet reading and beautiful gardens that meander around the Library.
- *Voter Registration* – local residents can fill out their voter registration application and library staff will forward to Flagler County Supervisor of Elections.

Library

- *Tax Information Center* - the library provides tax forms and other tax information. Two local organizations utilize the library meeting room to assist in tax preparation for local residents.
- *Depository for the Bureau of Braille and Talking Books* – the Library currently holds more than 200 titles of Books on Tape and several assistive listening devices.
- *Passport Application Acceptance Facility* – the Library started accepting passport applications on behalf of the U.S. Department of State. Patrons have access to the various forms, and knowledgeable staff to assist in applying for or renewing a passport.
- *Passport Photos* –the Library offers a photo service for individuals applying for or renewing their passports.

2009 Service Statistics

- Circulated 514,124 collection items saving residents more than $7,700,000 if they were to purchase items themselves.
- Provided service to 487,707 persons who visited the library.
- Answered 30,178 reference and informational questions asked by citizens and visitors.
- Provided 75,203 public Internet workstation sessions to citizens and visitors.
- Borrowed 1,672 books from other libraries (interlibrary loan) for use by local patrons and loaned 753 books to other libraries for use by their patrons.
- Registered 273 persons to vote.
- Volunteers contributed 16,426 service hours saving more than $300,000 in personnel expenses.
- Presented 469 programs for children, teens and adults in which 18,055 patrons attended.
- More than 4,400 patrons using wireless annually.
- Processed more than 1,200 passport applications since January 2009 and took more than 600 photos.

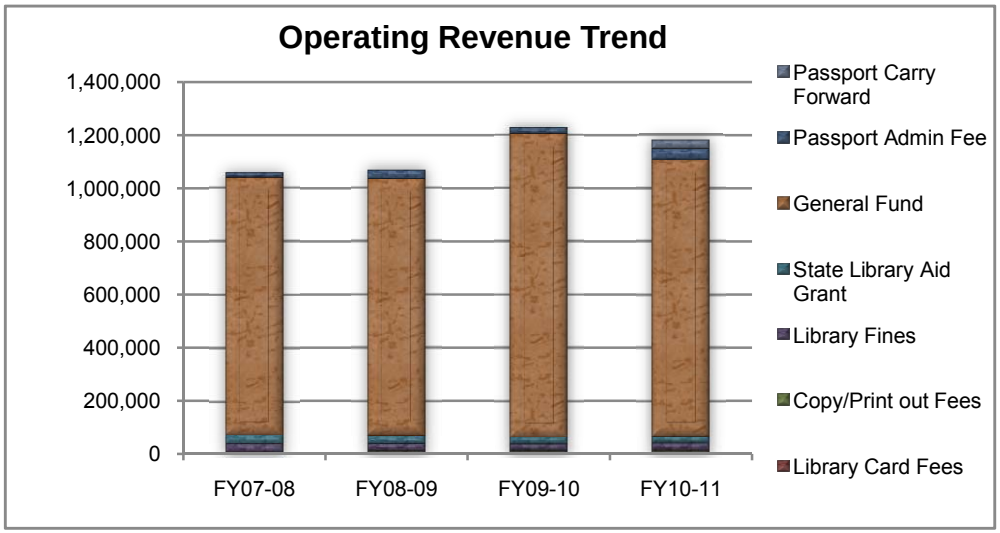
LIBRARY - COMMUNITY SERVICES — GENERAL FUND

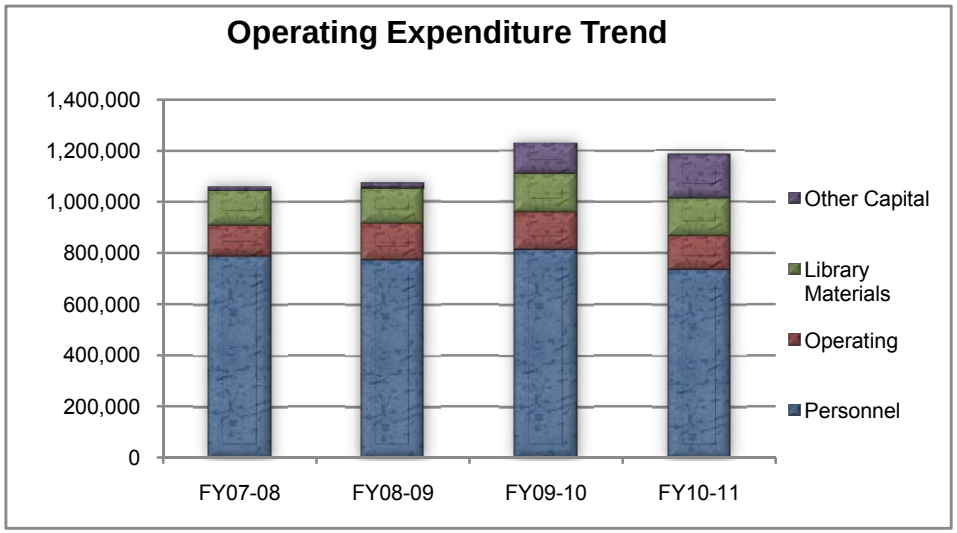
Fund 001	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 3400	**Revenues**	FY 07-08	FY 08-09	FY 09-10	FY 10-11	+/(-)	
341.95-01	Passport Admin Fee	17,810	38,620	25,500	41,000	15,500	
399.00-00	Passport Carry Forward	0	0	0	35,000	35,000	
352.00-00	Library Fines	29,926	23,809	22,000	22,000	0	
347.10-01	Card Fees	999	4,162	4,500	4,800	300	
347.10-xx	Copy/Print out Fees/Processing Fee	2,410	8,767	8,700	10,600	1,900	
334.71-00	State Library Aid Grant	37,060	31,606	26,000	25,601	(399)	Fully funded
334.71-01	Community Libraries in Caring Grant	0	4,980	0	0	0	
369.90-00	Omni Copy Fees Collected	0	0	0	420	420	
	General Fund	969,603	964,009	1,141,751	1,043,647	(98,104)	
	TOTAL REVENUES	**1,057,808**	**1,075,953**	**1,228,451**	**1,183,068**	**(45,383)**	
	Expenses						
571.10-12	Regular Salaries	518,580	526,975	557,389	496,621	(60,768)	Reduced through realignment of staff
572.10-xx	Other Salaries & Wages/Overtime	3,170	380	3,065	2,000	(1,065)	
571.10-xx	Employee Benefits	265,193	242,706	249,887	234,505	(15,382)	
	Total Personnel Expenses	**786,943**	**770,061**	**810,341**	**733,126**	**(77,215)**	
571.34-10	Other Contracted Services	3,452	26,321	4,600	5,350	750	
571.40-10	Travel/Training	708	623	882	802	(80)	
4110, 4120	Communications Recurring	9,892	9,238	10,360	13,995	3,635	
571.42-01	Postage Expense	2,744	2,958	3,500	4,000	500	
571.43-10	Utilities Expense	71,807	63,440	85,228	70,000	(15,228)	Over budgeted in FY 10
571.44-10	Rentals & Leases	476	477	509	640	131	
571.46-10	Building/Equipment Repairs	1,491	118	5,000	3,000	(2,000)	
571.46-30	Maintenance Agreements	3,203	4,663	4,215	10,350	6,135	
571.46-40	Small Tools & Equipment	26	831	350	350	0	
571.47-10	Printing & Binding	1,818	202	1,500	2,000	500	
571.49-15	Advertising	23	0	150	150	0	
571.51-10	Office Supplies	3,840	4,332	4,300	4,500	200	
571.51-11	Office Equip under $1,000	67	14,809	13,105	275	(12,830)	FY11 expense funded by Passport revenue
571.51-20	Data Processing Supplies	907	1,451	625	1,000	375	
571.52-12	Other Operating Expenses	12,411	13,644	10,900	10,900	0	
571-52-20	Clothing & Wearing Apparel	0	0	200	0	(200)	
571.52-30	Data Processing Software	7,525	345	1,780	5,000	3,220	FY11 expense of $3,500 funded by Passport revenue
571.54-10	Publications/Memberships	1,025	1,025	1,125	1,155	30	
571.54-20	Conference/Seminar Registration	0	304	275	275	0	
	Total Operating Expenses	**121,415**	**144,781**	**148,604**	**133,742**	**(14,862)**	

LIBRARY - COMMUNITY SERVICES — GENERAL FUND

Fund 001 Dept 3400	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses-Continued						
571.62-10	Capital Outlay Buildings	0	8,900	90,400	109,400	19,000	CIP-FY 10 Rollover projects: Theft Detection System & Automation System. Server purchase.
571.63-10	Improvements Other Than Bldgs	0	0	0	20,000	20,000	FY11 expense funded by Passport revenue
571.64-10	Equipment	12,911	9,381	29,106	41,800	12,694	FY11 expense funded by Passport revenue
571.66-xx	Library Materials/Donations	136,539	137,850	150,000	145,000	(5,000)	
	Total Capital Expenses	**149,450**	**156,131**	**269,506**	**316,200**	**46,694**	
571.66-10	CLC/Library Materials	0	4,980	0	0	0	
	Total Grant Expenses	**0**	**4,980**	**0**	**0**	**0**	
	TOTAL EXPENSES	**1,057,808**	**1,075,953**	**1,228,451**	**1,183,068**	**(45,383)**	**Overall Expense Decrease: -3.69%**

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.

CAPITAL PROJECTS:

Library automation system (FY 10 rollover)		44,400
Theft detection system (includes FY10 rollover of $25,000)		55,000
	Total Cost	**99,400**

CAPITAL EQUIPMENT:

1 Server (FY 10 rollover)	**10,000**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11	
Personnel Summary -Positions					
Library Director	1.00	1.00	1.00	1.00	
Librarian II	0.85	0.85	0.85	0.00	
Librarian I	1.00	1.00	2.00	2.70	-.85 Staff realigned
Library Assistant II	5.40	5.40	3.90	3.40	+.70 Staff realigned
Library Assistant I	7.40	7.40	7.40	8.00	-.50 Staff realigned
Custodian I	1.00	1.00	1.00	1.00	+.60 Staff realigned
Staff Assistant III	1.00	1.00	1.00	1.00	
Total Positions	**17.65**	**17.65**	**17.15**	**17.10**	

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Passport Admin Fee	17,810	38,620	25,500	41,000
Passport Carry Forward	0	0	0	35,000
Library Card Fees	999	4,162	4,500	4,800
Copy/Print out Fees	2,410	8,767	8,700	11,020
Library Fines	29,926	23,809	22,000	22,000
State Library Aid Grant	37,060	31,606	26,000	25,601
Community Libraries in Caring	0	4,980	0	0
General Fund	969,603	964,009	1,141,751	1,043,647
	1,057,808	**1,075,953**	**1,228,451**	**1,183,068**
Expenses				
Personnel 786,943		770,061	810,341	733,126
Operating	121,415	144,781	148,604	133,742
Library Materials	136,539	137,850	150,000	145,000
Other Capital	12,911	18,281	119,506	171,200
Grant	0	4,980	0	0
	1,057,808	**1,075,953**	**1,228,451**	**1,183,068**

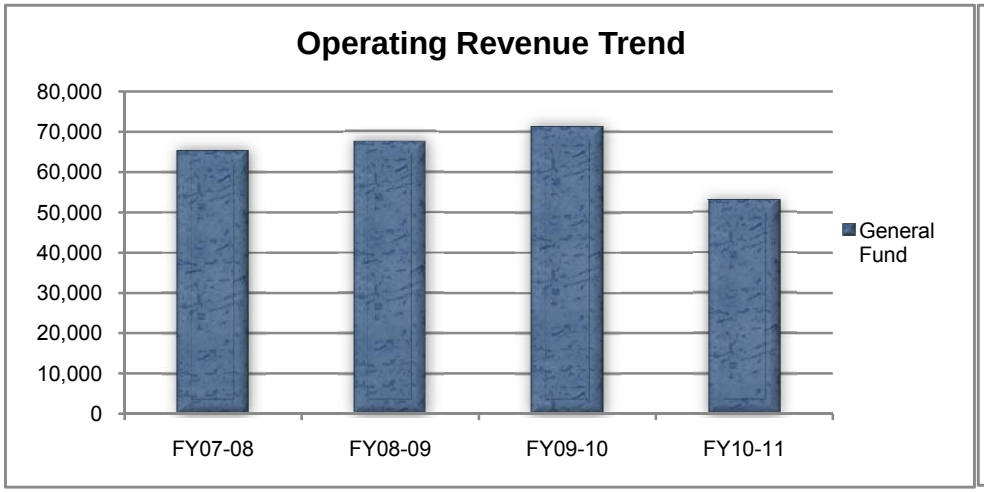
BUNNELL LIBRARY - COMMUNITY SERVICES

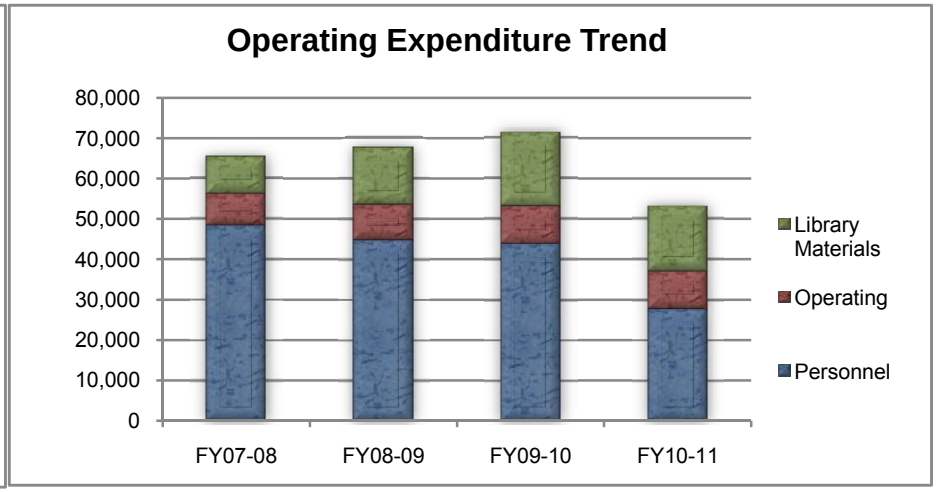
GENERAL FUND

Fund 001 Dept 3401	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	65,312	67,659	71,396	53,076	(18,320)	
	TOTAL REVENUES	**65,312**	**67,659**	**71,396**	**53,076**	**(18,320)**	
	Expenses						
571.10-12	Regular Salaries	30,811	28,955	28,879	19,144	(9,735)	Eliminate .60 position
571.10-14	Overtime	65	0	0	0	0	
571.10-xx	Employee Benefits	17,466	15,835	14,761	8,548	(6,213)	
	Total Personnel Expenses	**48,342**	**44,790**	**43,640**	**27,692**	**(15,948)**	
571.34-10	Other Contracted Services	0	186	300	250	(50)	
4110, 4120	Communications	1,424	1,375	1,476	1,476	0	
571.42-01	Postage Expense	41	0	90	88	(2)	
571.43-10	Utilities Expense	5,867	5,985	5,160	5,700	540	
571.44-10	Rentals & Leases	0	70	85	90	5	
571.46-10	Building/Equipment Repairs	0	0	1,000	500	(500)	
571.46-30	Maintenance Agreements	395	395	435	0	(435)	
571.46-40	Small Tools & Equipment	0	59	200	200	0	
571.49-15	Advertising	0	0	150	0	(150)	
571.51-20	Data Processing Supplies	0	337	200	400	200	
571.52-12	Other Operating Expenses	0	265	300	400	100	
571.52-30	Data Processing Software	0	0	0	280	280	
	Total Operating Expenses	**7,727**	**8,672**	**9,396**	**9,384**	**(12)**	
571.66-10	Library Materials	9,243	14,197	18,360	16,000	(2,360)	
	Total Capital Expenses	**9,243**	**14,197**	**18,360**	**16,000**	**(2,360)**	
	TOTAL EXPENSES	**65,312**	**67,659**	**71,396**	**53,076**	**(18,320)**	**Overall Expense Reduction: -25.66%**

BUNNELL LIBRARY - COMMUNITY SERVICES

GENERAL FUND

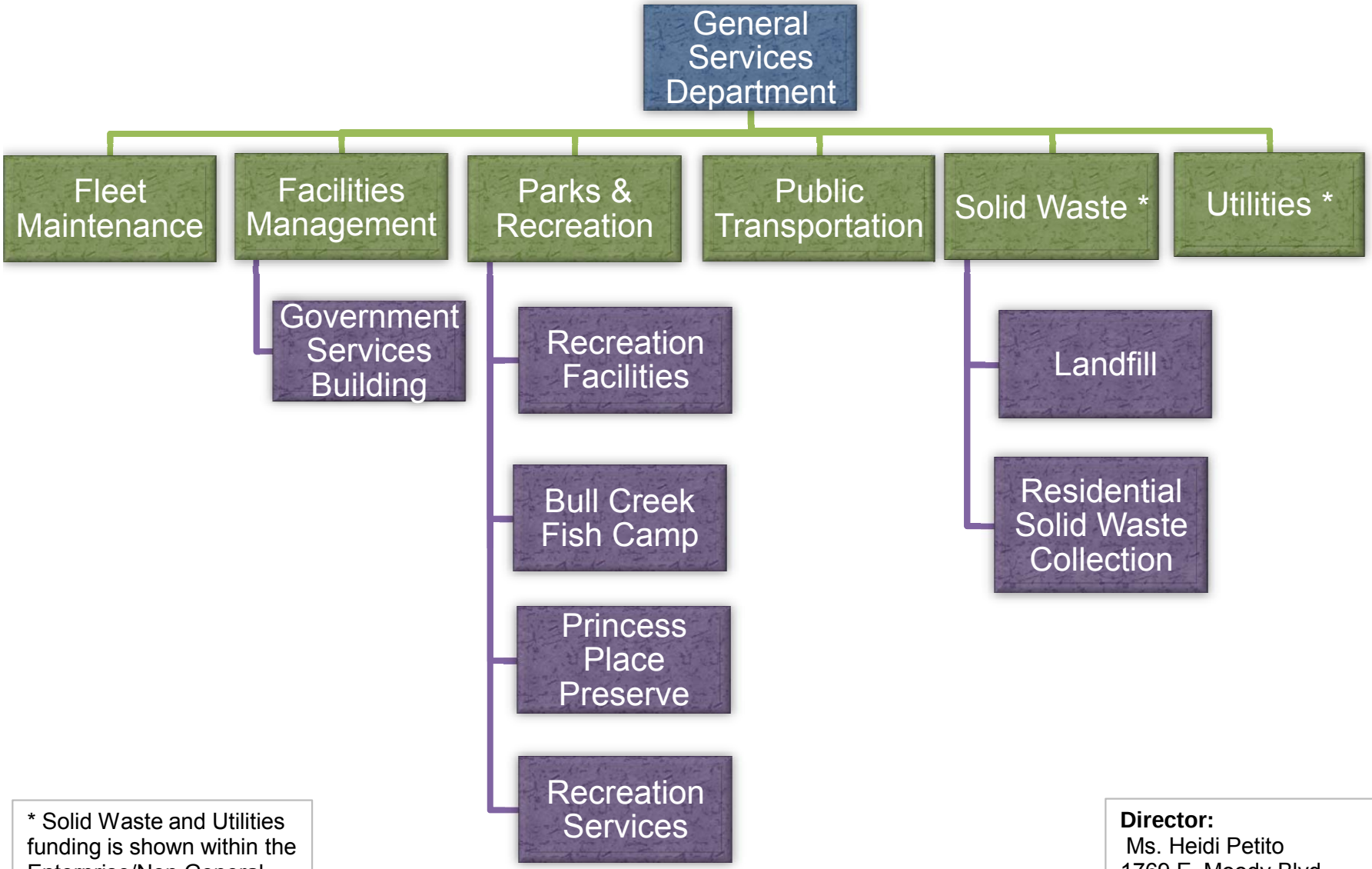




NOTE FOR GRAPH
General Fund are sources not specific to this division. The largest source is ad valorem taxes.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
General Fund	65,312	67,659	71,396	53,076
	65,312	**67,659**	**71,396**	**53,076**
Expenses				
Personnel 48,342		44,790	43,640	27,692
Operating	7,727	8,672	9,396	9,384
Library Materials	9,243	14,197	18,360	16,000
	65,312	**67,659**	**71,396**	**53,076**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11	
Personnel Summary -Positions					
Library Assistant II	0.60	0.60	0.60	0.60	
Library Assistant I	0.60	0.60	0.60	0.00	-.60 Staff realignment
Total Positions	**1.20**	**1.20**	**1.20**	**0.60**	



* 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 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
General Fund	4,990,198	4,494,878	4,661,719	4,480,234	(181,485)
Staff Time	387,521	200,772	223,942	153,648	(70,294)
Admin Fee on Fuel	20,103	19,434	20,000	28,500	8,500
Fleet Maintenance Charges	202,059	168,456	158,700	151,200	(7,500)
GSB-School Board Contribution	250,854	269,909	321,315	277,400	(43,915)
Public Transportation *	1,778,396	1,232,723	1,149,319	1,393,901	244,582
Creekside Festival Donations	0	6,260	6,176	4,400	(1,776)
Camping Fees	0	5,650	4,950	7,140	2,190
League Fees	78,885	48,393	31,000	49,000	18,000
Facility Rental Fees	37,710	33,045	0	0	0
Bull Creek Fish Camp	18,055	54,494	91,907	80,820	(11,087)
Parks Grants	206,348	17,641	0	80,554	80,554
Vessel Registration	35,151	40,155	34,000	34,000	0
Carry Forward-Vessel Registration	70,676	93,534	106,000	91,058	(14,942)
Interest	6,854	0	0	0	0
Total Revenues	**8,082,810**	**6,685,344**	**6,809,028**	**6,831,855**	**22,827**
Expenses					
General Services Administration	205,493	371,222	374,264	331,942	(42,322)
Fleet Maintenance	444,936	533,394	398,395	389,488	(8,907)
Facilities Management	2,084,551	1,930,617	2,026,041	1,910,984	(115,057)
Government Services Building	719,779	788,059	769,265	718,856	(50,409)
Public Transportation *	1,506,139	1,433,678	1,525,322	1,784,245	258,923
Parks & Recreation	2,127,479	1,614,513	1,715,741	1,696,340	(19,401)
Total Expenses	**7,088,377**	**6,671,483**	**6,809,028**	**6,831,855**	**22,827**
Revenues vs. Expenses	**994,433**	**13,861**	**0**	**0**	**0**
Personnel Summary - Positions					
General Services Administration	4.00	6.00	6.00	5.00	(1.00)
Fleet Management	5.50	7.00	6.00	6.00	0.00
Facilities Management	37.00	28.00	23.00	23.00	0.00
Public Transportation	21.00	15.50	15.50	23.50	8.00
Parks & Recreation	33.50	19.50	19.50	16.50	(3.00)
Total Positions	**101.00**	**76.00**	**70.00**	**74.00**	**4.00**

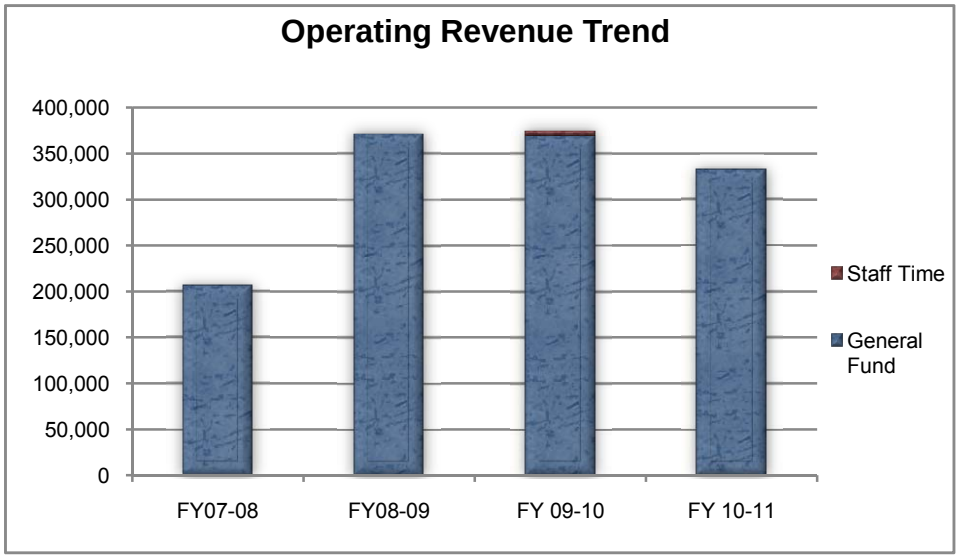
NOTE: UTILITIES AND ANY SOLID WASTE FUNCTIONS ARE NOT SHOWN HERE AS THESE ARE ENTERPRISE FUNDS AND ARE SHOWN IN SECTION 4

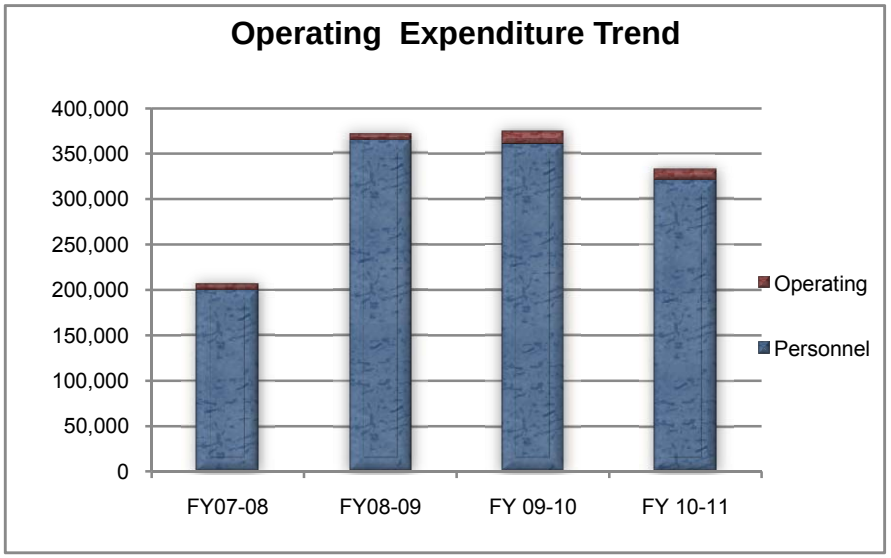
*Public Transportation FY 08 and prior was an Enterprise Fund, the detail is shown only as a referrence.

ADMINISTRATION - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 0230	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time	0	0	5,000	0	(5,000)	1/2 Accounting Clerk moved to Waste Collection
	General Fund	205,493	371,222	369,264	331,942	(37,322)	
	TOTAL REVENUES	**205,493**	**371,222**	**374,264**	**331,942**	**(42,322)**	
	Expenses						
519.10-12	Regular Salaries	144,268	264,833	264,909	235,445	(29,464)	Less 1/2 Accountant I & 1/2 Accounting Clerk
519.10-14	Overtime	202	150	0	0	0	
519.10-xx	Employee Benefits	55,112	99,752	95,338	85,551	(9,787)	
	Total Personnel Expenses	**199,582**	**364,735**	**360,247**	**320,996**	**(39,251)**	
4010, 5420	Travel/Training	175	0	0	0	0	
519.41-10	Communications 2,355		1,990	3,290	3,290	0	
519.42-01	Postage Expense	152	62	200	100	(100)	
519.44-10	Rentals & Leases	0	0	435	0	(435)	Uniform rental for Gen'l Services Asst. Dir.
519.45-20	Vehicle Insurance	522	507	1,067	981	(86)	
519.46-20	Vehicle Repair	0	406	1,600	1,000	(600)	
519.46-30	Maintenance Agreements	1,709	1,974	2,700	1,500	(1,200)	
519.46-40	Small Tools & Equipment	60	50	300	100	(200)	
519.47-10	Printing & Binding	46	35	92	92	0	
519.49-13	Service Awards/Recognition	0	0	210	210	0	
519.51-10	Office Supplies	85	329	900	450	(450)	
519.51-11	Office Equipment under $1,000	99	0	200	200	0	
519.51-20	Data Processing Supplies	0	0	100	100	0	
519.52-10	Gas, Oil & Lubricants	708	1,134	2,923	2,923	0	
	Total Operating Expenses	**5,911**	**6,487**	**14,017**	**10,946**	**(3,071)**	
	TOTAL EXPENSES	**205,493**	**371,222**	**374,264**	**331,942**	**(42,322)**	**Overall Expense Reduction: -11.31%**

ADMINISTRATION - GENERAL SERVICES — GENERAL FUND





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

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Revenues				
Staff Time	0	0	5,000	0
General Fund	205,493	371,222	369,264	331,942
	205,493	**371,222**	**374,264**	**331,942**
Expenses				
Personnel 199,582		364,735	360,247	320,996
Operating	5,911	6,487	14,017	10,946
	205,493	**371,222**	**374,264**	**331,942**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY 10-11	
Personnel Summary -Positions					
General Services Director	1.00	1.00	1.00	1.00	
Asst Gen Services Director	1.00	1.00	1.00	1.00	
Staff Assistant III	1.00	0.00	0.00	0.00	
Administrative Assistant	0.00	1.00	1.00	1.00	
Accounting Clerk	0.00	1.50	1.50	1.00	.5 Accounting Clerk moved to Waste Collection (405)
Grants Land Mgt Coordinator	0.00	1.00	1.00	1.00	
Accountant I (Split funded)	0.50	0.50	0.50	0.00	.5 Accountant I moved to Waste Collection (405)
Project Engineer	0.50	0.00	0.00	0.00	
Total Positions	**4.00**	**6.00**	**6.00**	**5.00**	

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)

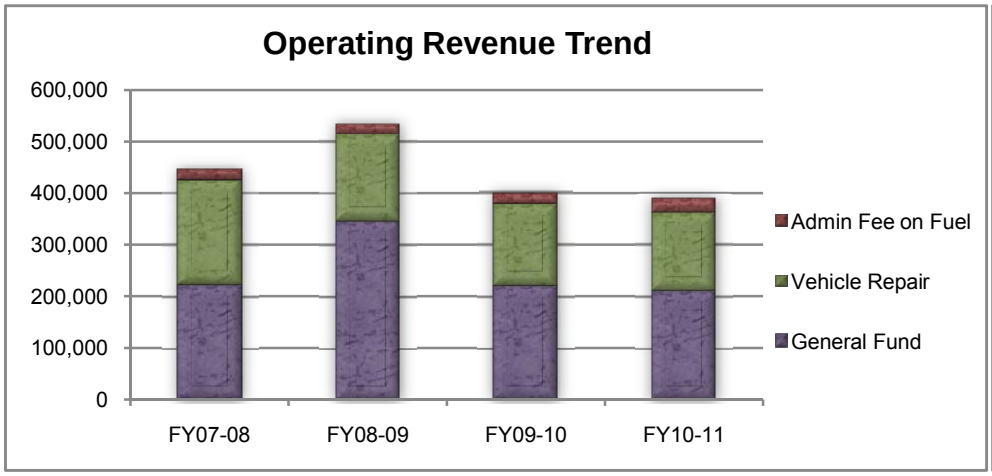
Primary Functions

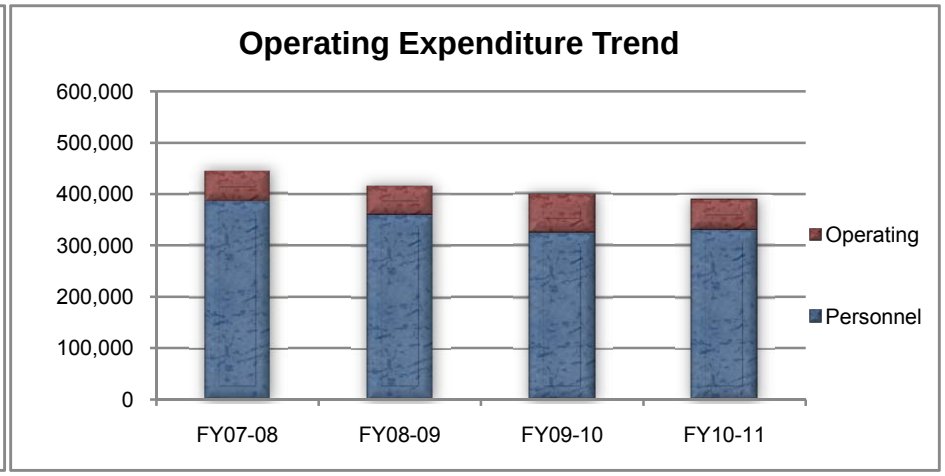
- Provides repairs and maintenance services for 307 vehicles and large equipment.
- Provides repairs and maintenance services for 30 pieces of small engine equipment.
- Performs an average of 1,800 of fleet service requests annually.
- Performs quarterly preventative maintenance to all County equipment.
- 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.

FLEET MANAGEMENT - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1410	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
369-01-00	Admin Fee on Fuel	20,103	19,434	20,000	28,500	8,500	Increase in Admin Fee .10/gal to .15/gal
369.43-00	Fleet Maintenance Charges	202,059	168,456	158,700	151,200	(7,500)	
	General Fund	222,774	345,504	219,695	209,788	(9,907)	
	TOTAL REVENUES	**444,936**	**533,394**	**398,395**	**389,488**	**(8,907)**	
	Expenses						
519.10-12	Regular Salaries	241,719	243,236	221,770	221,770	0	
519.10-14	Overtime	16,903	4,165	7,000	7,000	0	
519.10-xx	Employee Benefits	126,330	111,113	95,210	100,705	5,495	
	Total Personnel Expenses	**384,952**	**358,514**	**323,980**	**329,475**	**5,495**	
519.31-10	Professional Services	0	0	135	90	(45)	
519.34-10	Other Contracted Services	2,798	604	3,036	1,500	(1,536)	
519.55-01	Travel/Training	805	108	700	700	0	
4110, 4120	Communications	2,369	2,494	3,885	3,585	(300)	
519.44-10	Rentals & Leases	4,757	5,496	5,435	0	(5,435)	Purchasing shop supplies rather than contract
519.45-20	Vehicle Insurance	4,677	4,627	3,523	3,111	(412)	
519.46-10	Bldging/Equip Repairs	5,824	4,074	4,335	4,335	0	
519.46-20	Vehicle Repair	13,401	7,928	17,736	11,928	(5,808)	
519.46-30	Maintenance Agreements	121	2,768	3,000	3,000	0	
519.46-40	Small Tools & Equipment	4,314	6,790	7,950	7,950	0	
519.47-10	Printing & Binding	72	30	92	92	0	
519.49-10	Other Current Charges	50	50	100	100	0	
519.49-15	Advertising	0	0	231	100	(131)	
519.49-15	Office Supplies	400	53	960	504	(456)	
519.51-11	Office Equipment under $1,000	458	0	890	400	(490)	
519.51-20	Data Processing Supplies	0	4,893	0	0	0	
519.52-10	Gas, Oil & Lubricants	18,823	13,423	18,579	16,500	(2,079)	
519.52-12	Other Operating Expenses	1,115	2,768	1,128	2,328	1,200	Purchasing shop supplies rather than contract
519.52-20	Clothing & Wearing Apparel	0	1,144	600	2,040	1,440	
519.52-30	Data Processing Software	0	0	1,400	1,400	0	
519.54-10	Publications/Memberships	0	0	700	350	(350)	
	Total Operating Expenses	**59,984**	**57,250**	**74,415**	**60,013**	**(14,402)**	
519.64-10	Equipment	0	117,630	0	0	0	
	Total Capital Expenses	**0**	**117,630**	**0**	**0**	**0**	
	TOTAL EXPENSES	**444,936**	**533,394**	**398,395**	**389,488**	**(8,907)**	**Overall Expense Reduction: -2.24%**

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Admin Fee on Fuel	20,103	19,434	20,000	28,500
Vehicle Repair	202,059	168,456	158,700	151,200
General Fund	222,774	345,504	219,695	209,788
	444,936	**533,394**	**398,395**	**389,488**
Expenses				
Personnel 384,952		358,514	323,980	329,475
Operating	59,984	57,250	74,415	60,013
Capital	0	117,630	0	0
	444,936	**533,394**	**398,395**	**389,488**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11	CHANGES +/(-)
Personnel Summary -Positions					
Fleet Coordinator	0.00	1.00	1.00	1.00	0.00
Lead Mechanic	0.00	1.00	1.00	0.00	(1.00)
Accounting Clerk	0.50	0.00	0.00	0.00	0.00
Service Mechanic	2.00	2.00	2.00	2.00	0.00
Mechanic II EVT	1.00	1.00	1.00	1.00	0.00
Mechanic II TVT	1.00	0.00	0.00	1.00	1.00
Oil & Lube Technician	0.50	0.00	0.00	0.00	0.00
Service Writer/Parts Coordinator	0.50	1.00	0.00	0.00	0.00
Mechanic II	0.00	1.00	1.00	1.00	0.00
Total Positions	**5.50**	**7.00**	**6.00**	**6.00**	**0.00**

Facilities Management

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

Primary Functions

- Maintain approximately 520,000 square feet of County facilities.
- Maintain 175 air conditioning units, 4 chillers and 19 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
- Palm Coast 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

FACILITIES MANAGEMENT - GENERAL SERVICES — GENERAL FUND

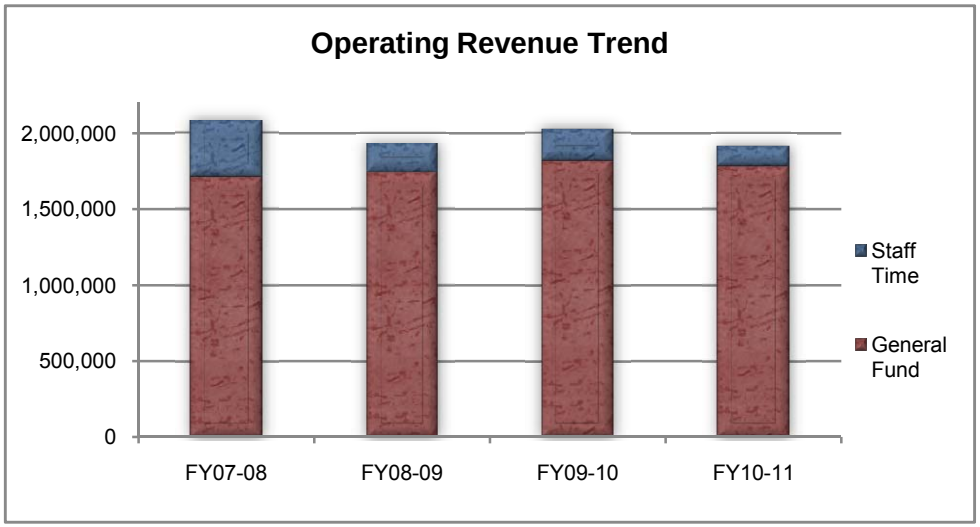
Fund 001 Dept 1413	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time	373,649	189,893	209,173	133,000	(76,173)	Gen Svc Bldg Maintenance and Airport Cleaning
	General Fund	1,710,902	1,740,724	1,816,868	1,777,984	(38,884)	
	TOTAL REVENUES	**2,084,551**	**1,930,617**	**2,026,041**	**1,910,984**	**(115,057)**	
	Expenses						
519.10-12	Regular Salaries	966,934	808,377	722,784	719,247	(3,537)	
519.10-14	Overtime	35,433	20,699	25,500	17,000	(8,500)	
519.10-xx	Employee Benefits	543,885	425,335	371,694	380,799	9,105	
	Total Personnel Expenses	**1,546,252**	**1,254,411**	**1,119,978**	**1,117,046**	**(2,932)**	
519.31-10	Professional Services	271	89	135	135	0	
519.34-10	Other Contracted Services	45,634	91,826	209,697	212,468	2,771	
519.34-20	Governmental Services	4,577	4,398	0	0	0	
4010, 5421	Travel/Training	975	0	250	250	0	
519.41-10	Communications 22,045		9,273	13,220	12,680	(540)	
519.42-01	Postage	55	489	50	500	450	
519.43-10	Utilities Expense	26,350	27,063	122,129	108,812	(13,317)	Decrease of $4,772 for Caretaker Utilities
519.44-10	Rentals & Leases	25,395	12,774	8,728	3,000	(5,728)	
519.45-20	Vehicle Insurance	7,828	9,301	9,819	12,988	3,169	
519.46-10	Building/Equipment Repairs	123,169	113,219	148,402	136,540	(11,862)	
519.46-20	Vehicle Repair	28,416	26,888	20,212	23,000	2,788	
519.46-30	Maintenance Agreements	68,033	93,628	90,649	105,133	14,484	
519.46-40	Small Tools & Equipment	28,029	26,949	23,000	27,488	4,488	
519.47-10	Printing & Binding	75	35	300	100	(200)	
519.49-10	Other Current Charges	1,737	1,525	1,900	1,900	0	
519.49-13	Service Awards/Recognition	348	0	0	0	0	
519.49-15	Advertising	90	168	200	150	(50)	
519.51-10	Office Supplies	2,386	2,448	2,000	2,400	400	
519.51-11	Office Equipment under $1,000	93	0	1,375	200	(1,175)	
5120, 5230	Data Processing Supplies/Software	1,373	120	0	0	0	
519.52-10	Gas, Oil & Lubricants	53,584	38,371	40,662	40,491	(171)	
519.52-12	Other Operating Expenses	68,906	56,118	71,318	66,318	(5,000)	
519.52-20	Clothing & Wearing Apparel	3,049	7,571	4,315	7,385	3,070	
519.54-10	Publications/Memberships	186	0	0	0	0	
	Total Operating Expenses	**512,604**	**522,253**	**768,361**	**761,938**	**(6,423)**	

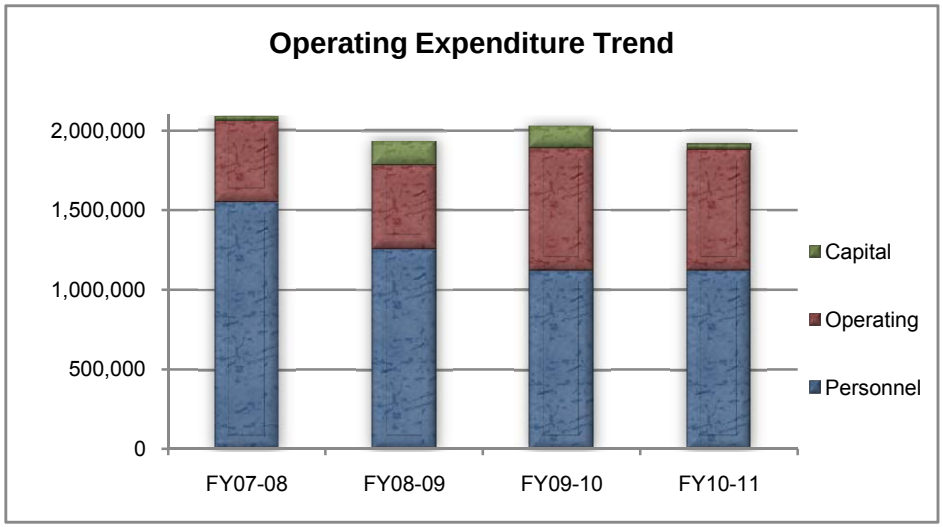
FACILITIES MANAGEMENT - GENERAL SERVICES — GENERAL FUND

	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses (continued):						
519.64-10	Equipment	25,695	153,953	137,702	32,000	(105,702)	
	Total Capital Expenses	**25,695**	**153,953**	**137,702**	**32,000**	**(105,702)**	
	TOTAL EXPENSES	**2,084,551**	**1,930,617**	**2,026,041**	**1,910,984**	**(115,057)**	**Overall Expense Reduction -5.68%**

Personnel Summary -Positions	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Chief of Trades/Construction	0.00	1.00	1.00	1.00	0.00
Facilities Manager	1.00	0.00	0.00	0.00	0.00
Tradesworker IV	3.00	3.00	4.00	4.00	0.00
Tradesworker III	5.00	2.00	2.00	2.00	0.00
Tradesworker II	2.00	2.00	1.00	1.00	0.00
Accounting Clerk	1.00	0.00	0.00	0.00	0.00
Head Custodian	1.00	2.00	2.00	2.00	0.00
Custodian I	11.00	7.00	6.00	7.00	1.00
Tradesworker I	0.00	1.00	1.00	0.00	(1.00)
Crew Leader II	2.00	2.00	1.00	1.00	0.00
HVAC Technician	2.00	3.00	3.00	3.00	0.00
Chief of Trades/Facilities	1.00	1.00	1.00	1.00	0.00
Maintenance Technician I	3.00	1.00	0.00	0.00	0.00
Maintenance Technician II	2.00	2.00	0.00	0.00	0.00
Project Engineer	1.00	0.00	0.00	0.00	0.00
Custodian/Maintenance Technician I	2.00	1.00	1.00	1.00	0.00
Total Positions	**37.00**	**28.00**	**23.00**	**23.00**	**0.00**

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.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Staff Time	373,649	189,893	209,173	133,000
General Fund	1,710,902	1,740,724	1,816,868	1,777,984
	2,084,551	**1,930,617**	**2,026,041**	**1,910,984**
Expenses				
Personnel 1,546,252		1,254,411	1,119,978	1,117,046
Operating	512,604	522,253	768,361	761,938
Capital	25,695	153,953	137,702	32,000
	2,084,551	**1,930,617**	**2,026,041**	**1,910,984**

CAPITAL EQUIPMENT:

Ford F350 1 Ton P/U	$	25,500
Jail Lift Station Bar Screen		6,500
	$	32,000

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.

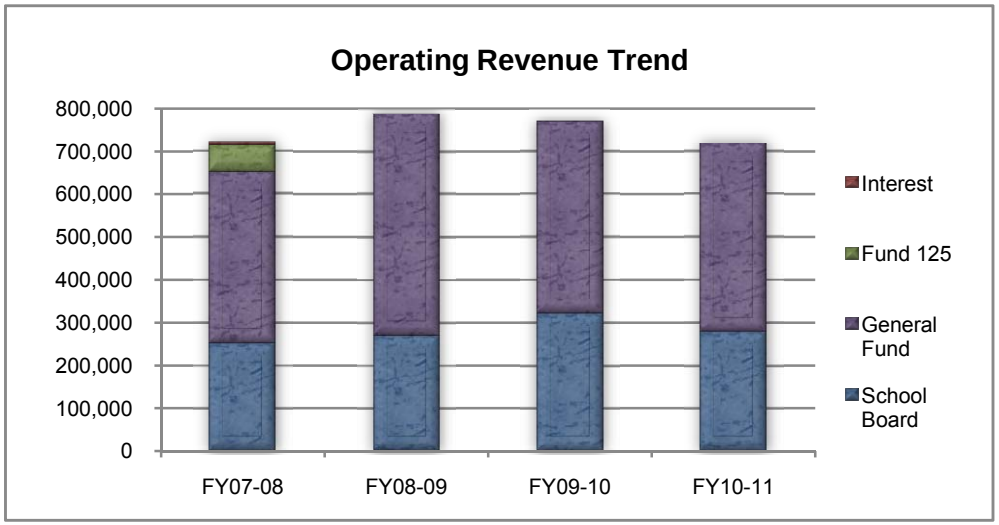
- Location: 1769 E. Moody Blvd., Building 2, Bunnell, Fl.
- Occupied by the Board of County Commissioners departments, Tax Collector, Property Appraiser, Supervisor of Elections, and School Board Administrative offices.
- Construction completed December 2006.
- Flagler County Facilities maintains the 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 55.8/44.2.
- Cafeteria is managed by the School Board.

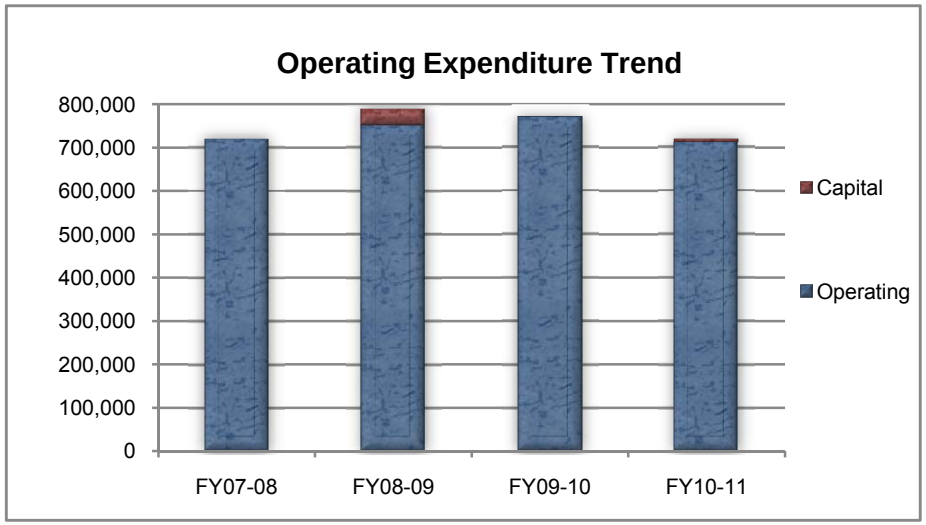
GOVERNMENT SERVICES BUILDING (GSB) - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 0250	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	6,854	0	0	0	0	This division was in Fund 125 in FY 08
337.10-01	GSB-School Board Contribution	250,854	269,909	321,315	277,400	(43,915)	School Board portion of GSB maintenance
	General Fund	400,256	518,150	447,950	441,456	(6,494)	
	Cash Carry Forward	61,815	0	0	0	0	This division was in Fund 125 in FY 08
	TOTAL REVENUES	**719,779**	**788,059**	**769,265**	**718,856**	**(50,409)**	
	Expenses						
519.34-10	Other Contracted Services	16,534	71,029	91,210	64,587	(26,623)	Deleted shared receptionist ($25,000)
519.34-20	Common HVAC, Bldg & Ground Maintenance	162,633	171,039	130,000	125,000	(5,000)	
519.41-10	Communications Recurring	266	145	1,200	1,200	0	Phone lines for elevators & security system
519.43-10	Utilities Expense	345,619	303,703	345,476	311,000	(34,476)	Savings due to water recycling
519.44-10	Rentals & Leases	47	0	0	0	0	
519.45-10	General Liability Insurance	115,763	111,747	111,747	111,747	0	
519.46-10	Building/Equipment Repairs	14,170	22,062	19,200	21,500	2,300	
519.46-20	Vehicle Repair	65	0	0	0	0	
519.46-30	Maintenance Agreements	48,081	48,705	51,157	51,722	565	
519.46-40	Small Tools & Equipment	262	20	2,400	1,000	(1,400)	
519.49-10	Other Current Charges/Oblig	27	600	375	600	225	
519.49-18	Bank Analysis Fees	266	0	0	0	0	
51-10, 51-20	Office Supplies/Data Processing Supplies	98	0	0	0	0	
519.52-10	Gas, Oil, Lubricants	807	419	500	500	0	Fuel for generators
519.52-12	Other Operating Expenses	15,141	21,914	16,000	22,000	6,000	Increase based on experience
	Total Operating Expenses	**719,779**	**751,383**	**769,265**	**710,856**	**(58,409)**	
519.62-10	Buildings	0	15,161	0	0	0	
519.63-10	Improvements other than Building	0	5,640	0	8,000	8,000	Additional security upgrades
519.64-10	Equipment	0	15,875	0	0	0	
	Total Capital Expenses	**0**	**36,676**	**0**	**8,000**	**8,000**	
	TOTAL EXPENSES	**719,779**	**788,059**	**769,265**	**718,856**	**(50,409)**	**Overall Expense Reduction: -6.55%**

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

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





SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Interest	6,854	0	0	0
School Board	250,854	269,909	321,315	277,400
General Fund	400,256	518,150	447,950	441,456
Fund 125	61,815	0	0	0
	719,779	**788,059**	**769,265**	**718,856**
Expenses				
Operating	719,779	751,383	769,265	710,856
Capital	0	36,676	0	8,000
	719,779	**788,059**	**769,265**	**718,856**

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 4,313 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 30 vehicles (21 of which are wheelchair-capable vehicles). This breaks down to:
  - 21 buses
  - 5 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 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.

PUBLIC TRANSPORTATION - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1910	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						FY08 Actuals Fund 403 (Public Transport.)
389.40-01	Bus Fares	420,383	148,901	158,000	163,486	5,486	
369.90-04	Advertising	11,774	1,625	10,000	5,000	(5,000)	
346.90-05	Medicaid Reimbursement	86,312	82,673	82,500	83,196	696	
346.90-06	Medwaiver Reimbursement	94,793	81,483	80,000	73,000	(7,000)	
331.49-05	FDOT Oper Assist Grant (5311)	214,825	254,490	380,829	326,107	(54,722)	See Note for description of Grant
364.41-00	Sale Fixed Assets	2,089	0	0	0	0	
334.49-07	Transportation Disadvantaged Grant	185,258	199,159	183,674	181,112	(2,562)	See Note for description of Grant
361.10-00	Interest	4,287	0	0	0	0	No longer separate fund
399.00-00	Cash Carry Forward	654,277	0	0	0	0	Fund 403
	General Fund	756,492	188,135	293,199	382,344	89,145	
	TOTAL REVENUES	**2,430,490**	**956,466**	**1,188,202**	**1,214,245**	**26,043**	
	Expenses						
544.10-12	Regular Salaries	488,178	355,614	351,012	499,921	148,909	
544.10-13	Other Salaries & Wages	85,996	111,448	151,794	0	(151,794)	
544.10-14	Overtime	7,244	4,073	9,594	9,594	0	
544.10-xx	Employee Benefits	312,306	211,663	241,979	256,845	14,866	
	Total Personnel Expenses	**893,724**	**682,798**	**754,379**	**766,360**	**11,981**	
544.31-10	Professional Services	2,247	2,032	96,956	136,956	40,000	Potential Partial Phase III Study
544.34-10	Other Contracted Services	2,704	868	1,600	1,800	200	
544.34-20	Governmental Services	8,445	0	0	0	0	
4010, 5420	Travel/Training	339	1,615	1,200	1,800	600	
544.41-10	Communications 3,715		3,372	4,440	4,260	(180)	
544.42-01	Postage Expense	187	286	384	384	0	
544.43-10	Utilities Expense	5,264	0	0	0	0	
544.44-10	Rentals & Leases	33,000	0	0	0	0	
544.45-20	Vehicle Insurance	21,482	24,003	25,303	22,593	(2,710)	
544.46-10	Building/Equipment Repairs	13	302	0	0	0	
544.46-20	Vehicle Repair	79,914	83,740	77,700	67,735	(9,965)	Decrease based upon newer fleet
544.46-30	Maintenance Agreements	11,864	12,917	13,200	15,000	1,800	
544.46-40	Small Tools & Equipment	0	25	200	200	0	
544.47-10	Printing & Binding	30	0	0	40	40	
544.49-15	Advertising	10	23	360	360	0	
544.49-18	Bank Fees	273	0	0	0	0	
544.49-91	Write Offs/shortages	80	0	0	0	0	
544.51-10	Office Supplies	773	809	1,680	1,680	0	
544.52-10	Gas, Oil & Lubricants	222,280	141,973	204,600	190,377	(14,223)	more fuel efficient vehicles
544.52-12	Other Operating Expenses	1,089	1,506	1,850	1,850	0	

PUBLIC TRANSPORTATION (continued) — GENERAL FUND

	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
544.52-20	Clothing & Wearing Apparel	0	197	2,850	2,850	0	
544.59-10	Depreciation Expense	202,520	0	0	0	0	
	Total Operating Expenses	**596,229**	**273,668**	**432,323**	**447,885**	**15,562**	
544.64-10	Equipment	0	0	1,500	0	(1,500)	
	Total Capital Expenses	**0**	**0**	**1,500**	**0**	**(1,500)**	
544.72-30	Interest on Loan	12,686	0	0	0	0	
	Total Debt Service	**12,686**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**1,502,639**	**956,466**	**1,188,202**	**1,214,245**	**26,043**	**Overall Expense Increase: 2.19%**

Personnel Summary -Positions	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Transportation Transit Director	1.00	0.00	0.00	0.00	0.00
Transportation Coordinator	1.00	1.00	1.00	1.00	0.00
Accountant I	0.50	0.00	0.00	0.00	0.00
Transportation Dispatch Clerks	3.00	3.00	3.00	3.00	0.00
Transportation Driver	11.00	10.00	10.00	11.00	1.00
Transportation Driver Part-time	4.00	1.50	1.50	8.50	7.00
Accounting Clerk	0.50	0.00	0.00	0.00	0.00
Total Positions	**21.00**	**15.50**	**15.50**	**23.50**	**8.00**

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.

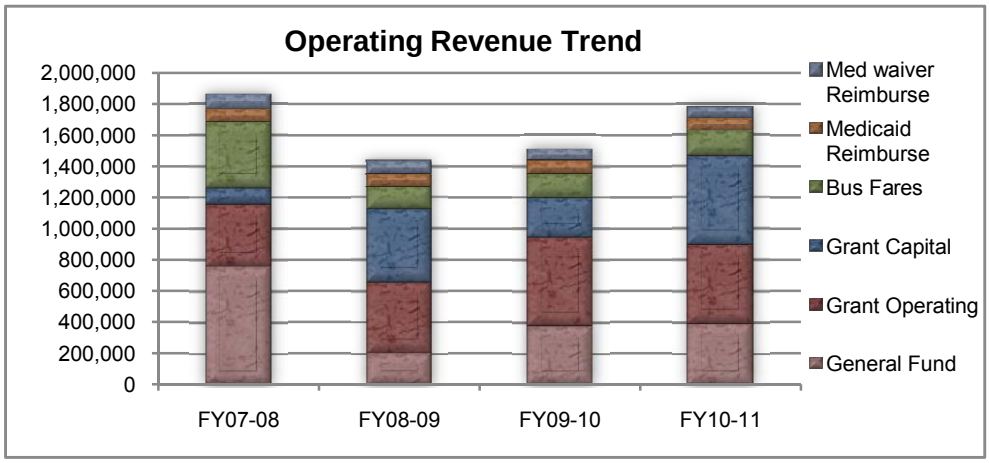
Fund 001	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
Dept 8205	Section 5310 Grant	FY 07-08	FY 08-09	FY 09-10	FY 10-11	+/(-)
	Revenues					
	General Fund	0	6,320	6,800	8,000	1,200
331.42-02	5310 Grant	49,280	56,885	61,200	72,000	10,800
	TOTAL REVENUES	**49,280**	**63,205**	**68,000**	**80,000**	**12,000**
	Expenses					
544-64-10	Equipment 0		63,205	68,000	80,000	12,000
	TOTAL EXPENSES	**0**	**63,205**	**68,000**	**80,000**	**12,000**

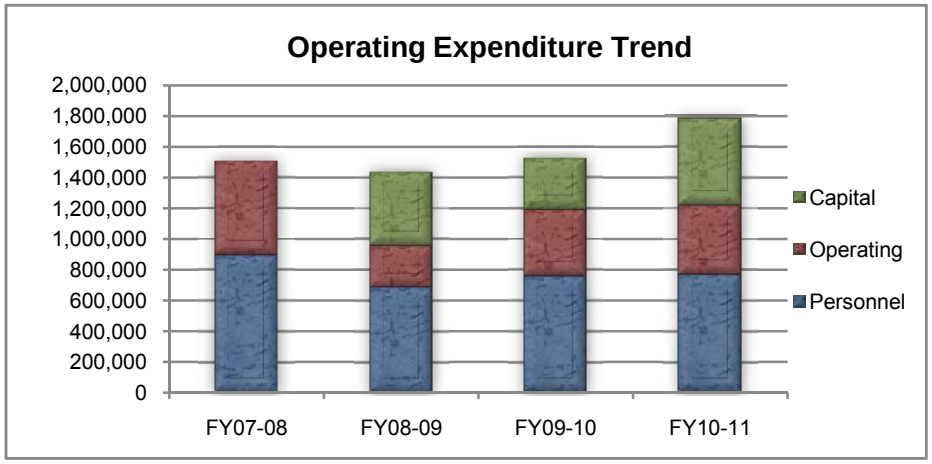
USDOT/FTA GRANT (5 BUSES)

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

		ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
Fund 001	Section 5309 Grant	FY 07-08	FY 08-09	FY 09-10	FY 10-11	+/(-)
Dept 8210	**Revenues**					
	General Fund	0	6,500	76,004	0	(76,004)
331.42-01	USDOT/FTA Grant (5 buses)	3,500	349,007	193,116	490,000	296,884
334.49-08	Rural Area Capital Equipment Grant	51,618	58,500	0	0	0
	TOTAL REVENUES	**55,118**	**414,007**	**269,120**	**490,000**	**220,880**
	Expenses					
544.31-10	Professional Services	3,500	0	0	0	0
544.64-10	Equipment 0		414,007	269,120	490,000	220,880
	TOTAL EXPENSES	**3,500**	**414,007**	**269,120**	**490,000**	**220,880**

PUBLIC TRANSPORTATION - GENERAL SERVICES — GENERAL FUND





NOTE FOR GRAPH

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

SECTION 5311 GRANT FDOT OPERATION ASSISTANCE GRANT

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

TRANSPORTATION DISADVANTAGE TRIPS GRANT

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

SECTION 5310 GRANT	1 Bus	$ 80,000
SECTION 5309 GRANT	7 Buses	$490,000

SUMMARY	**ACTUAL FY07-08**	**ACTUAL FY08-09**	**BUDGETED FY09-10**	**APPROVED FY10-11**
Revenues				
Grant Capital	104,398	464,392	254,316	562,000
Grant Operating	400,083	453,649	564,503	507,219
Bus Fares	420,383	148,901	158,000	163,486
Advertising	11,774	1,625	10,000	5,000
Other	6,376	0	0	0
Medicaid Reimburse	86,312	82,673	82,500	83,196
Med waiver Reimburse	94,793	81,483	80,000	73,000
General Fund	756,492	200,955	376,003	390,344
Cash Carry Forward	654,277	0	0	0
	2,534,888	**1,433,678**	**1,525,322**	**1,784,245**
Expenses				
Personnel 893,724		682,798	754,379	766,360
Operating	612,415	273,668	432,323	447,885
Capital	0	477,212	338,620	570,000
	1,506,139	**1,433,678**	**1,525,322**	**1,784,245**

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 contribute 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 natural wildlife, historic sites, a museum, boating, fishing, camping, observing wildlife in its natural habitat or direct participation in more active recreational sports activities (courts, ball fields, etc.).

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

Parks and Recreation Facilities

- Betty Steflik Memorial Preserve
- Bing's Landing
- Bull Creek Fish Camp
- Community Centers – Carver Gym, Espanola, Hammock, Haw Creek, Hidden Trails, Pellicer, St. Johns Park
- Flagler County Recreation Complex- Fairgrounds, Civic Arena, Ball Fields and Cattleman's Hall
- Graham Swamp
- Haw Creek Preserve
- Herschel C. King, Sr. Park
- Hidden Trails Park
- Jungle Hut Road Park
- Korona Playground
- Lake Disston Boat Launch
- Lehigh Trail
- Malacompra Community Park
- Moody Boat Launch
- Old Dixie Park
- Old Salt Road / 16th Road Park
- Princess Place Preserve
- River to Sea Preserve
- Shell Bluff
- Varn Park
- Wadsworth Park

Primary Functions

- Maintains and manages approximately 6,400 acres of park land and preserves, protecting valuable pristine land and wildlife.
- Maintains seven boat ramps and three canoe/kayak launches.
- Maintains approximately 71,000 square feet of wood en 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.

PARKS AND RECREATION - SUMMARY

GENERAL FUND

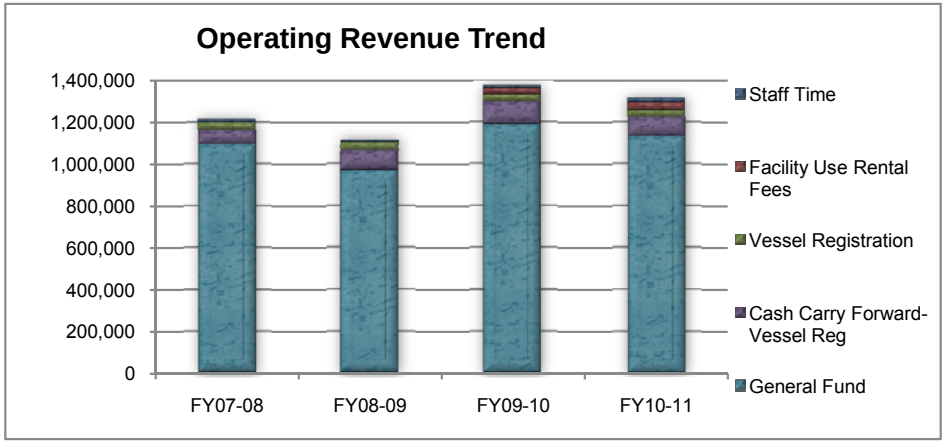
DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
General Fund	1,694,281	1,318,323	1,431,939	1,328,720	(103,219)
Staff Time	13,872	10,879	9,769	20,648	10,879
Creekside Festival Donations	0	6,260	6,176	4,400	(1,776)
Princess Place Camping Fees	0	5,650	4,950	7,140	2,190
Recreation Fees/Facility Usage	78,885	48,393	31,000	49,000	13,000
Program Activity Fees	37,710	33,045	0	0	0
Bull Creek Fish Camp	18,055	54,494	91,907	80,820	(11,087)
Parks Grants*	206,348	17,641	0	80,554	80,554
Vessel Registration	35,151	40,155	34,000	34,000	0
Carry Forward-Vessel Registration	70,676	93,534	106,000	91,058	(14,942)
Total Revenues	**2,049,151**	**1,628,374**	**1,715,741**	**1,696,340**	**(420,777)**
Expenses					
Recreation Facilities	1,210,837	1,112,501	1,368,923	1,311,492	(57,431)
Princess Place Preserve	0	113,551	150,622	143,207	(7,415)
Bull Creek Fish Camp	75,649	79,457	79,135	71,087	(8,048)
Recreation Services/Carver Gym	634,645	291,363	117,061	90,000	(27,061)
General Fund Grants	206,348	17,641	0	80,554	80,554
Total Expenses	**2,127,479**	**1,614,513**	**1,715,741**	**1,696,340**	**(19,401)**
Revenues vs. Expenses	**(78,328)**	**13,861**	**0**	**0**	**(401,376)**

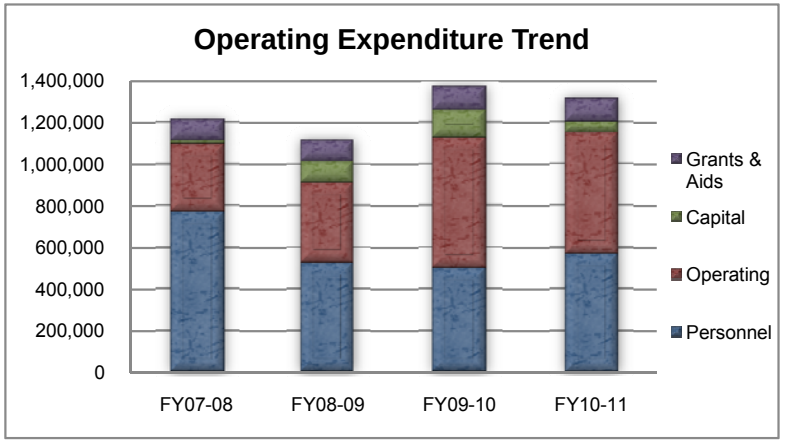
	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Personnel Summary -Positions					
Recreation Facilities	15.50	12.25	11.50	12.50	1.00
Carver Gym	9.00	2.00	2.00	0.00	(2.00)
Bull Creek	0.00	0.75	1.00	1.00	0.00
Princess Place	0.00	2.50	3.00	3.00	0.00
Recreation Services	9.00	2.00	2.00	0.00	(2.00)
Total Positions	**33.50**	**19.50**	**19.50**	**16.50**	**(3.00)**

RECREATION FACILITIES - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1440	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time	13,872	10,879	9,769	20,648	10,879	FDOT Road Maint & Parks Maint Trust Fund
347.29-00	Facility Use Rental Fees	0	0	31,000	36,000	5,000	Revenue & Expense transferred from 1442
329.00-00	Vessel Registration	35,151	40,155	34,000	34,000	0	
	Cash Carry Forward-Vessel Registration	70,676	93,534	106,000	91,058	(14,942)	
	General Fund	1,091,138	967,933	1,188,154	1,129,786	(58,368)	
	TOTAL REVENUES	**1,210,837**	**1,112,501**	**1,368,923**	**1,311,492**	**(57,431)**	
	Expenses						
572.10-12	Regular Salaries	491,986	344,022	325,906	368,419	42,513	Increase one FTE ($36,816)
572.10-14	Overtime	6,454	1,674	4,450	4,450	0	
	Employee Benefits	270,737	179,146	167,029	193,640	26,611	
	Total Personnel Expenses	**769,177**	**524,842**	**497,385**	**566,509**	**69,124**	
572.31-10	Professional Services	0	750	0	0	0	
572.34-10	Other Contracted Services	120,029	135,734	148,104	100,239	(47,865)	Eliminate one inmate crew ($58,000)
572.34-20	Governmental Services	5,755	3,150	3,150	3,150	0	
572.40-10	Travel/Training	600	300	200	200	0	
41-10, 20	Communications	4,366	4,679	7,590	8,480	890	
572.43-10	Utilities Expense	76	439	157,054	128,680	(28,374)	Caretaker Utilities ($6,600)
572.44-10	Rentals & Leases	21,545	9,467	12,032	8,420	(3,612)	
572.45-20	Vehicle Insurance	6,784	6,995	5,345	6,706	1,361	
572.46-10	Equipment Repairs (Decks & Boardwalks)	24,430	32,686	43,400	43,400	0	
572.46-20	Vehicle Repair	22,406	34,758	19,100	33,300	14,200	
572.46-40	Small Tools & Equipment	6,932	12,441	13,000	13,000	0	
572.47-10	Printing & Binding	74	0	1,100	1,100	0	
572.49-10	Other Current Charges	0	3,144	5,586	4,086	(1,500)	
572.49-14	Landfill Tipping Fees	2,849	2,239	3,500	3,000	(500)	
572-49-21	Vessel Registration	0	42,831	79,000	125,058	46,058	Total designated revenue available for
572.51-20	Data Processing Supplies	0	195	500	150	(350)	docks and waterways.
572.52-10	Gas, Oil & Lubricants	76,711	49,473	64,152	56,774	(7,378)	Reduce cost assoc w/inmate
572.52-12	Other Operating Expenses	33,894	43,649	64,100	40,000	(24,100)	crew ($5,200).
572.52-20	Clothing & Wearing Apparel	18	3,195	2,150	4,565	2,415	
572.54-10	Publications/Memberships	350	0	175	175	0	
	Total Operating Expenses	**326,819**	**386,125**	**629,238**	**580,483**	**(48,755)**	
572.64-10	Equipment	14,841	101,534	132,300	54,500	(77,800)	
	Total Capital Expenses	**14,841**	**101,534**	**132,300**	**54,500**	**(77,800)**	
572.81-01	Aid/Contribution-School Board	100,000	100,000	110,000	110,000	0	
	Total Grants & Aids	**100,000**	**100,000**	**110,000**	**110,000**	**0**	
							Overall Expense Reduction:
	TOTAL EXPENSES	**1,210,837**	**1,112,501**	**1,368,923**	**1,311,492**	**(57,431)**	**-4.20%**

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
FDOT Road Maintenance		10,879
	$	20,648

CAPITAL EQUIPMENT:

Chevy 2500 3/4 Ton 4x4	$	26,500
Ford F 250 3/4 Ton P/U		28,000
	$	**54,500**

SUMMARY	**ACTUAL FY07-08**	**ACTUAL FY08-09**	**BUDGETED FY09-10**	**APPROVED FY10-11**
Revenues				
Staff Time	13,872	10,879	9,769	20,648
Facility Use Rental Fees	0	0	31,000	36,000
Vessel Registration	35,151	40,155	34,000	34,000
Cash Carry Forward-Vessel Reg	70,676	93,534	106,000	91,058
General Fund	1,091,138	967,933	1,188,154	1,129,786
	1,210,837	**1,112,501**	**1,368,923**	**1,311,492**
Expenses				
Personnel	769,177	524,842	497,385	566,509
Operating	326,819	386,125	629,238	580,483
Capital	14,841	101,534	132,300	54,500
Grants & Aids	100,000	100,000	110,000	110,000
	1,210,837	**1,112,501**	**1,368,923**	**1,311,492**

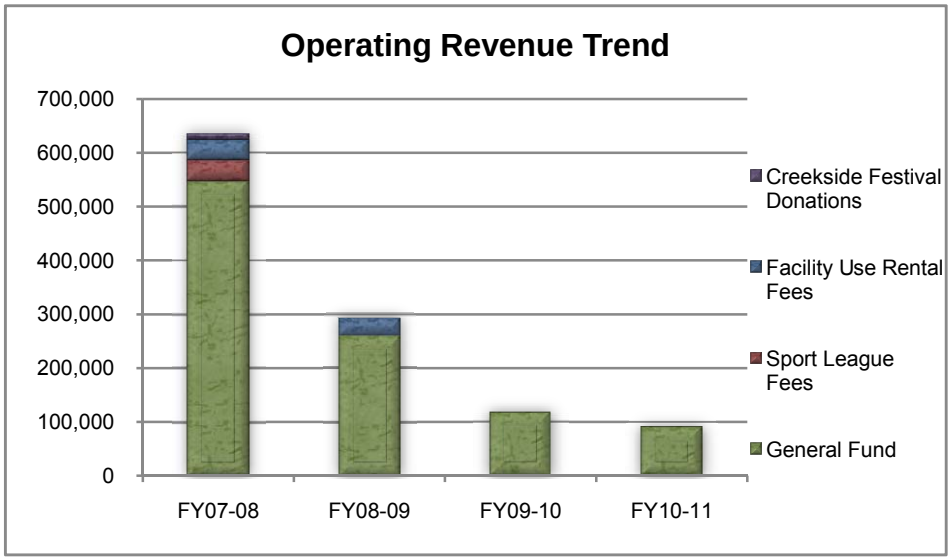
RECREATION FACILITIES - GENERAL SERVICES — GENERAL FUND

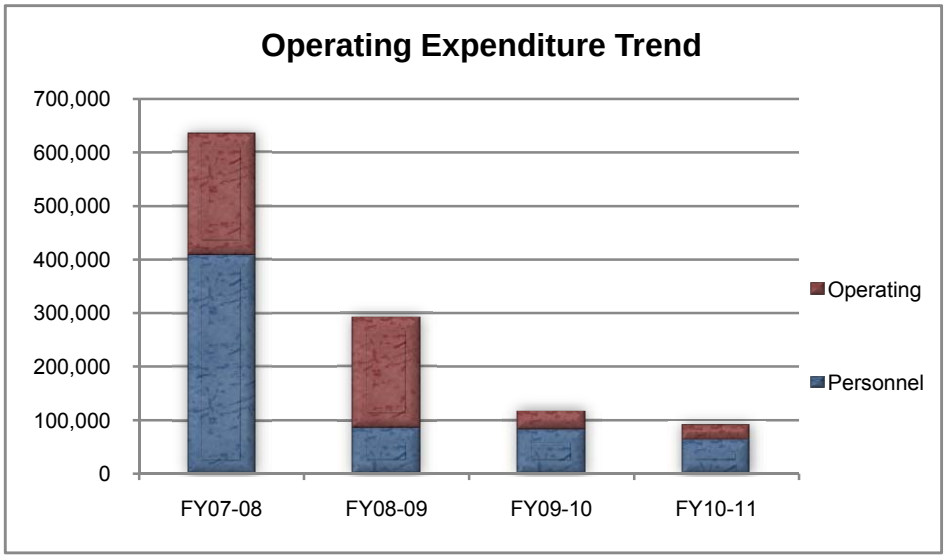
	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11	CHANGES +/(-)
Personnel Summary -Positions					
Parks & Rec Manager	0.00	0.00	0.00	1.00	1.00
Parks & Rec Supervisor II	1.00	0.00	0.00	0.00	0.00
Parks & Rec Supervisor I	1.00	1.00	1.00	0.00	(1.00)
Chief of Trades	0.00	0.00	0.00	1.00	1.00
Tradesworker IV	3.00	2.75	2.00	2.00	0.00
Tradesworker III	2.00	2.00	2.00	2.00	0.00
Tradesworker II	0.00	0.00	0.00	1.00	1.00
Tradesworker I	1.00	0.00	0.00	0.00	0.00
Maintenance Technician II	3.00	2.00	2.00	2.00	0.00
Custodian II	1.00	1.00	1.00	1.00	0.00
Custodian I	2.50	2.50	2.50	2.50	0.00
Equipment Operator I	1.00	1.00	1.00	0.00	(1.00)
Total Positions	**15.50**	**12.25**	**11.50**	**12.50**	**1.00**

RECREATION SERVICES/PROGRAMS - GENERAL SERVICES (Carver Gym) — GENERAL FUND

Fund 001 Dept 1442	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	
	Revenues						
366.05-00	Creekside Festival Donations	10,065	0	0	0	0	
347.29-00	Facility Use Rental Fees	37,710	33,045	0	0	0	
347.21-01	Sport League Fees	39,301	0	0	0	0	
	General Fund	547,569	258,318	117,061	90,000	(27,061)	
	TOTAL REVENUES	**634,645**	**291,363**	**117,061**	**90,000**	**(27,061)**	
	Expenses						
572.10-12	Regular Salaries	269,454	55,340	54,413	40,810	(13,603)	
572.10-14	Overtime	1,848	57	0	0	0	
572.10-xx	Employee Benefits	137,752	29,593	28,167	21,763	(6,404)	
	Total Personnel Expenses	**409,054**	**84,990**	**82,580**	**62,573**	**(20,007)**	
573.34-10	Other Contracted Services	44,096	10,631	1,420	1,065	(355)	Contribution to City of Bunnell
572.34-20	Governmental Services	63	0	0	0	0	
41-10,41-20	Communications	4,065	2,972	1,930	1,582	(348)	
572.42-01	Postage 83		0	111	38	(73)	
572.43-10	Utilities Expense	140,822	133,138	19,456	14,823	(4,633)	
572.44-10	Rentals & Leases	2,135	910	0	0	0	
572.45-20	Vehicle Insurance	3,153	1,412	1,534	1,534	0	
572.46-10	Building/Equipment Repairs	1,161	42,456	4,200	2,925	(1,275)	
572.46-20	Vehicle Repair	1,331	23	2,360	1,770	(590)	
572.46-30	Maintenance Agreements	549	0	0	0	0	
46-40,46-41	Small Tools & Equipment (incl. Princess Place)	1,088	4,266	0	0	0	
572.47-10	Printing & Binding	57	0	400	300	(100)	
572.48-10	Promotional Activities	703	39	0	0	0	
572.49-13	Misc. (Svc Awards, Other Current Obl., Advertising)	0	40	75	57	(18)	
51-10, 51-11	Office Supplies & Office Equipment Under $1,000	627	1,349	500	375	(125)	
572.52-10	Gas, Oil & Lubricants	3,266	105	2,145	1,130	(1,015)	
572.52-12	Other Operating Expenses	10,898	8,158	0	1,543	1,543	
572.52-18	Princess Place	10,979	15	0	0	0	
572.52-20	Clothing & Wearing Apparel	375	0	350	285	(65)	
572.52-30	Data Processing Software	0	859	0	0	0	
572.54-10	Publications/Memberships	140	0	0	0	0	
	Total Operating Expenses	**225,591**	**206,373**	**34,481**	**27,427**	**(7,054)**	
	TOTAL EXPENSES	**634,645**	**291,363**	**117,061**	**90,000**	**(27,061)**	

RECREATION SERVICES/PROGRAMS - GENERAL SERVICES (Carver Gym) — GENERAL FUND





NOTE FOR GRAPH

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

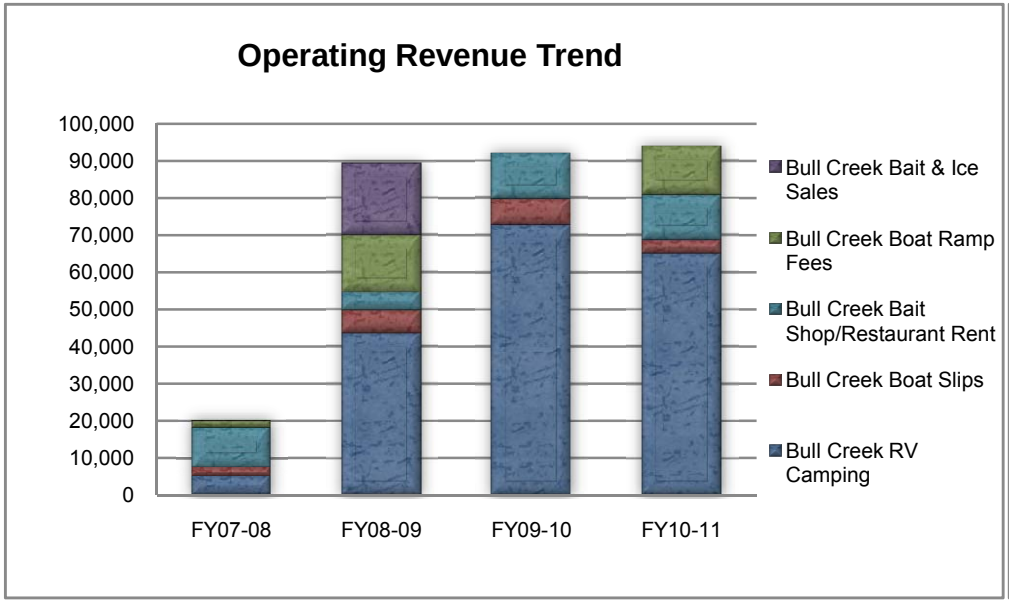
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Creekside Festival Donations	10,065	0	0	0
Facility Use Rental Fees	37,710	33,045	0	0
Sport League Fees	39,301	0	0	0
General Fund	547,569	258,318	117,061	90,000
	634,645	**291,363**	**117,061**	**90,000**
Expenses				
Personnel 409,054		84,990	82,580	62,573
Operating	225,591	206,373	34,481	27,427
	634,645	**291,363**	**117,061**	**90,000**

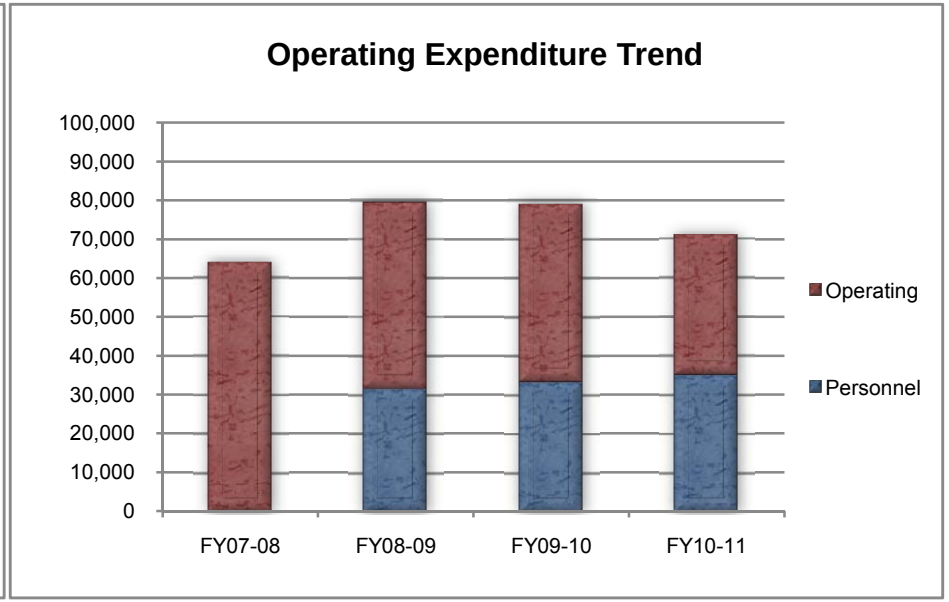
	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary -Positions				
Parks & Recreation Director	1.00	0.00	0.00	0.00
Parks Administrator	1.00	0.00	0.00	0.00
Recreation Supervisor	1.00	1.00	1.00	0.00
Parks Ranger II	2.00	0.00	0.00	0.00
Recreation Leader	1.00	1.00	1.00	0.00
Parks Programs Coordinator	1.00	0.00	0.00	0.00
Staff Assistant IV	1.00	0.00	0.00	0.00
Accountant I	1.00	0.00	0.00	0.00
Total Positions	**9.00**	**2.00**	**2.00**	**0.00**

BULL CREEK FISH CAMP - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1444	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
347.29-02	Bull Creek RV Camping	4,982	43,484	72,623	64,868	(7,755)	Reduced
347.29-03	Bull Creek Boat Slips	2,573	6,000	7,032	3,700	(3,332)	
362.01-03-04	Bull Creek Bait Shop/Restaurant Rent	10,500	5,010	12,252	12,252	0	
347.29-05	Bull Creek Boat Ramp Fees	1,874	15,348	0	13,000	13,000	
29-06 29-08	Bull Creek Bait & Ice Sales	146	19,184	0	0	0	
	General Fund	55,574	(9,569)	(12,772)	(22,733)	(9,961)	Contributions from (to) General Fund
	TOTAL REVENUES	**75,649**	**79,457**	**79,135**	**71,087**	**(8,048)**	
572.10-12	Regular Salaries	0	19,499	20,613	20,613	0	
572-10-14	Overtime	0	1,254	0	1,500	1,500	
572.10-xx	Employee Benefits	0	10,789	12,609	12,974	365	
	Total Personnel Expenses	**0**	**31,542**	**33,222**	**35,087**	**1,865**	
	Expenses						
572.31-10	Professional Services	0	300	0	0	0	
572.34-10	Other Contracted Services	2,380	1,919	1,774	2,387	613	Add'l funds to water quality testing
572.34-20	Governmental Services	0	0	1,000	1,000	0	Add'l funds for water monitoring services
572.41-10	Communications 241		360	1,248	890	(358)	
572.43-10	Utilities Expense	4,396	14,446	17,742	10,855	(6,887)	Caretaker Utilities eliminated ($2,306)
572.44-10	Rentals & Leases	1,513	0	346	0	(346)	
572.45-20	Vehicle Insurance	0	0	478	478	0	
572.46-10	Building/Equipment Repairs	38,622	15,831	12,000	5,000	(7,000)	Major Repairs made in prior years
572.46-20	Vehicle Repair	41	0	1,000	700	(300)	
572.46-40	Small Tools & Equipment	11,695	478	2,000	1,500	(500)	
572.47-10	Printing & Binding	0	94	0	1,000	1,000	
572.48-10	Promotional Activities	0	0	600	300	(300)	
572.49-10	Other Current Charges/Oblig	267	1,359	1,400	1,400	0	
572.49-14	Landfill Tipping Fees	500	0	0	0	0	
572.49-15	Advertising	24	0	1,000	2,500	1,500	
572.51-10	Office Supplies	68	73	300	300	0	
572.51-11	Office Equipment under $1,000	21	0	100	100	0	
572.52-10	Gas, Oil & Lubricants	0	0	1,925	1,650	(275)	
572.52-12	Other Operating Expenses	4,245	13,055	3,000	5,940	2,940	FY09 includes purchase of Bait and Ice
572.52-20	Clothing & Wearing Apparel	33	0	0	0	0	
	Total Operating Expenses	**64,046**	**47,915**	**45,913**	**36,000**	**(9,913)**	
572.63-10	Buildings	7,310	0	0	0	0	
572.64-10	Equipment	4,293	0	0	0	0	
	Total Capital Expenses	**11,603**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**75,649**	**79,457**	**79,135**	**71,087**	**(8,048)**	**Overall Expense Reduction: -10.17%**

BULL CREEK FISH CAMP - GENERAL SERVICES — GENERAL FUND





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

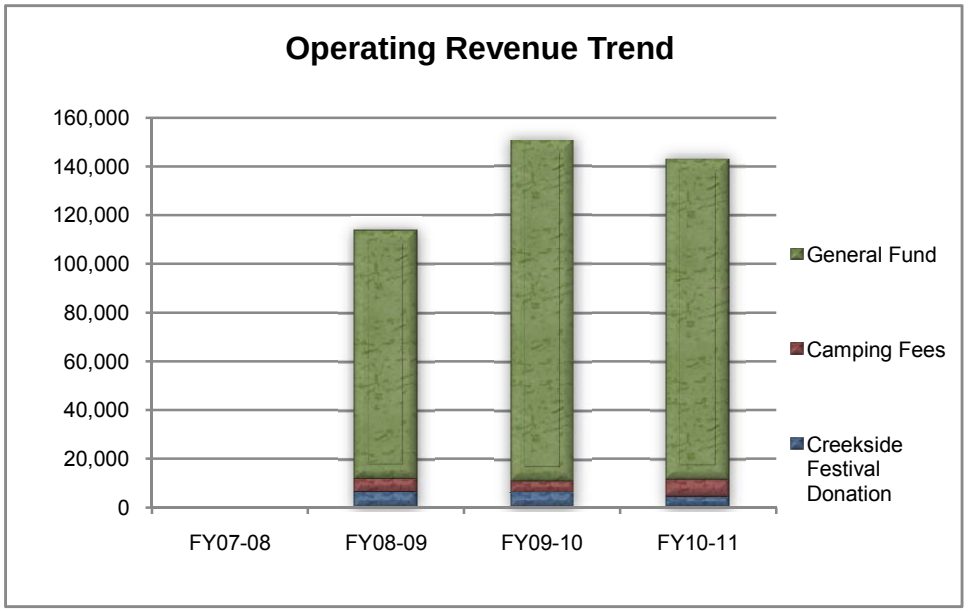
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Bull Creek RV Camping	4,982	43,484	72,623	64,868
Bull Creek Boat Slips	2,573	6,000	7,032	3,700
Bull Creek Bait Shop/Restaurant F	10,500	5,010	12,252	12,252
Bull Creek Boat Ramp Fees	1,874	15,348	0	13,000
Bull Creek Bait & Ice Sales	146	19,184	0	0
General Fund	55,574	(9,569)	(12,772)	(22,733)
	75,649	**79,457**	**79,135**	**71,087**
Expenses				
Personnel 0		31,542	33,222	35,087
Operating	64,046	47,915	45,913	36,000
Capital	11,603	0	0	0
	75,649	**79,457**	**79,135**	**71,087**

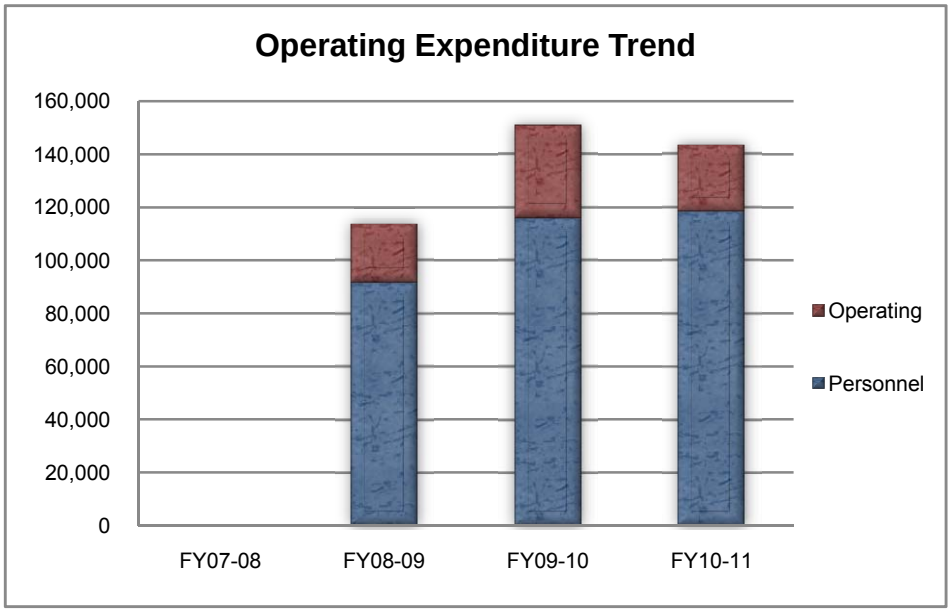
	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary -Positions				
Parks Ranger I	0.00	0.50	1.00	1.00
Tradesworker IV	0.00	0.25	0.00	0.00
Total Positions	**0.00**	**0.75**	**1.00**	**1.00**

PRINCESS PLACE - GENERAL SERVICES — GENERAL FUND

Fund 001 Dept 1445	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
366.05-00	Creekside Festival Donation	0	6,260	6,176	4,400	(1,776)	
347.29-01	Camping Fees	0	5,650	4,950	7,140	2,190	
	General Fund	0	101,641	139,496	131,667	(7,829)	
	TOTAL REVENUES	**0**	**113,551**	**150,622**	**143,207**	**(7,415)**	
572.10-12	Regular Salaries	0	54,423	73,028	73,029	1	
572.10-14	Overtime	0	2,913	0	2,500	2,500	
572.10-xx	Employee Benefits	0	34,136	42,755	42,568	(187)	
	Total Personnel Expenses	**0**	**91,472**	**115,783**	**118,097**	**2,314**	
	Expenses						
572.34-10	Other Contracted Services	0	0	3,834	2,104	(1,730)	Annual pest control and termite treatment
572.41-10	Communications 0		975	1,779	2,030	251	
572.43-10	Utilities Expense	0	15,182	22,012	14,256	(7,756)	Caretakers utlities eliminated ($4,700)
572.44-10	Rentals & Leases	0	659	1,038	0	(1,038)	
572.46-10	Building/Equipment Repairs	0	2,174	0	2,500	2,500	
572.46-40	Small Tools & Equipment	0	1,788	3,088	2,000	(1,088)	
572.47-10	Printing & Binding	0	14	0	0	0	
572.52-12	Other Operating Expenses	0	1,287	3,088	1,500	(1,588)	
572.52-20	Clothing & Wearing Apparel	0	0	0	720	720	
	Total Operating Expenses	**0**	**22,079**	**34,839**	**25,110**	**(9,729)**	
	TOTAL EXPENSES	**0**	**113,551**	**150,622**	**143,207**	**(7,415)**	**Overall Expense Reduction: -4.92%**

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Creekside Festival Donation	0	6,260	6,176	4,400
Camping Fees	0	5,650	4,950	7,140
General Fund	0	101,641	139,496	131,667
	0	**113,551**	**150,622**	**143,207**
Expenses				
Personnel 0		91,472	115,783	118,097
Operating	0	22,079	34,839	25,110
	0	**113,551**	**150,622**	**143,207**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary -Positions				
Maintenance Technician II	0.00	1.00	1.00	1.00
Park Ranger II	0.00	0.00	1.00	1.00
Parks Ranger I	0.00	0.50	0.00	0.00
Tradesworker II	0.00	0.00	1.00	1.00
Maintenance Technician I	0.00	1.00	0.00	0.00
Total Positions	**0.00**	**2.50**	**3.00**	**3.00**

PARKS & RECREATION-GRANTS - GENERAL SERVICES — GENERAL FUND

MALACOMPRA PLANTATION GRANT (Shown for Historic Information Purposes Only)

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. Shown for historic information purposes only.

Fund 001	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 8111	Malacompra Plantation Grant	FY 07-08	FY 08-09	FY 09-10	FY 10-11	+/(-)	
	Revenues						
334.70-05	Malacompra Center Ph III	153,687	0	0	0	0	
	TOTAL REVENUES	**153,687**	**0**	**0**	**0**	**0**	
	Expenses						
573.31-10	Professional Services	45,177	0	0	0	0	
	Total Operating Expenses	**45,177**	**0**	**0**	**0**	**0**	
573.63-10	Improvements other than Building	108,510	0	0	0	0	
	Total Capital Outlay	**108,510**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**153,687**	**0**	**0**	**0**	**0**	

OLD DIXIE COMMUNITY PARK (Shown for Historic Information Purposes Only)

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. Shown for historic information purposes only.

Fund 001	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES
Dept 8108	Old Dixie Community Park	FY 07-08	FY 08-09	FY 09-10	FY 10-11	+/(-)
	Revenues					
334.74-11	FRDAP Old Dixie Community Park	52,661	0	0	0	0
	TOTAL REVENUES	**52,661**	**0**	**0**	**0**	**0**
	Expenses					
572.34-20	Governmental Services	0	0	0	0	0
	Total Operating Expenses	**0**	**0**	**0**	**0**	**0**
572.62-10	Buildings	50,558	0	0	0	0
572.63-10	Improvements other than Building	2,103	0	0	0	0
	Total Capital Outlay	**52,661**	**0**	**0**	**0**	**0**
	TOTAL EXPENSES	**52,661**	**0**	**0**	**0**	**0**

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

PRINCESS PLACE EDUCATION EXHIBIT (Shown for Historic Information Purposes Only)

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 thru 6/30/09) **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. Shown for historic information purposes only.

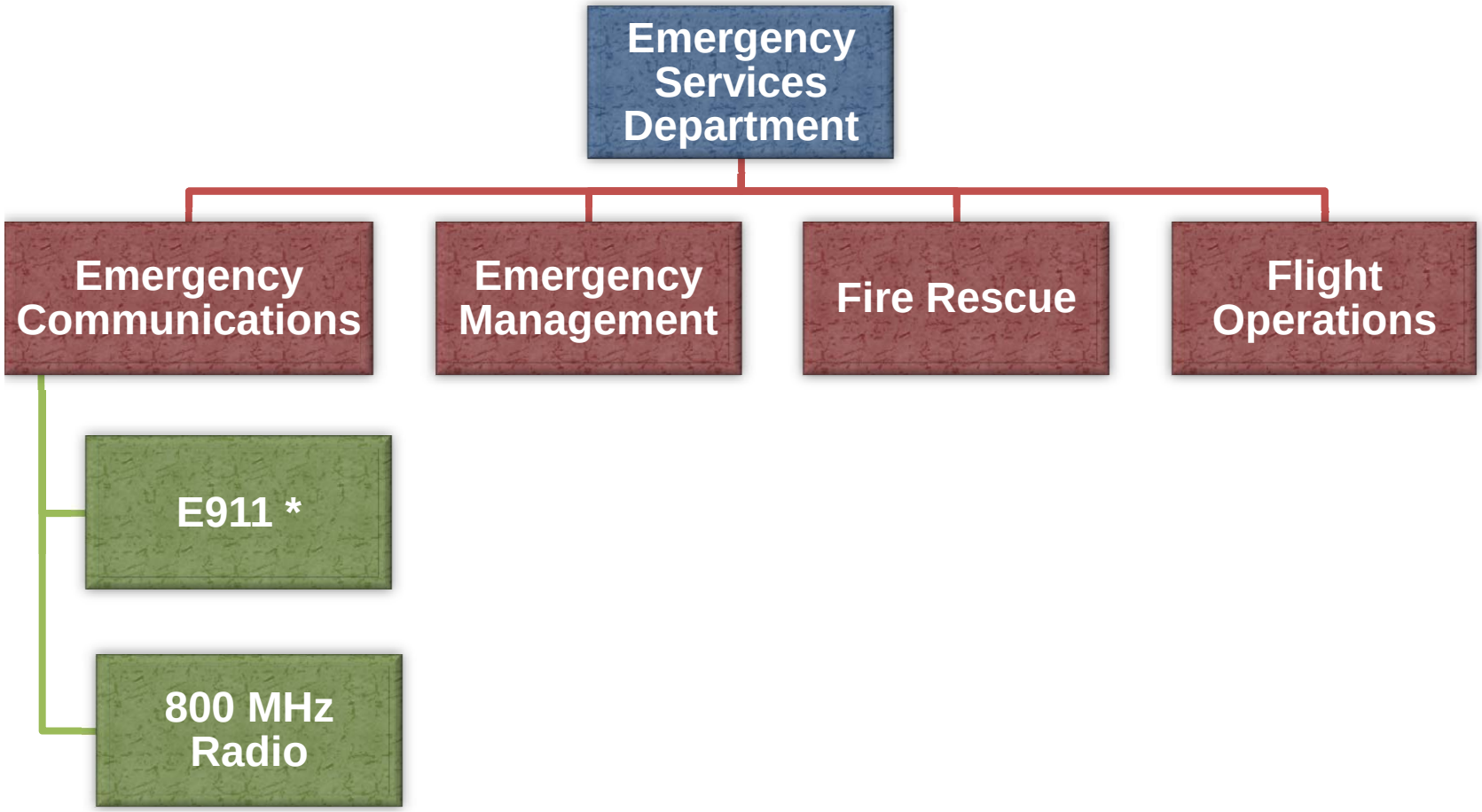
Fund 001 Dept 8115	DESCRIPTION Princess Place Education Exhibit	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
369.99-00	Cash Carry Forward	0	17,641	0	0	(17,641)	Advance payment ($24,445) received in FY08.
	TOTAL REVENUES	**0**	**17,641**	**0**	**0**	**(17,641)**	
	Expenses						
572.62-10	Buildings	0	17,641	0	0	(17,641)	Grant award $24,445. Expired 6/30/2009.
	TOTAL EXPENSES	**0**	**17,641**	**0**	**0**	**(17,641)**	

ARTIFICIAL REEF PROGRAM

See Fund 109 TDC Capital Improvement for the Match portion of this grant project ($35,000).

Flagler County, in cooperation with the State of Florida Fish and Wildlife Conservation Commission Bureau of Marine Fisheries Management and the U.S. Army Corps of Engineers, works to enhance the demersal fishery habitat and sport and commercial fishing opportunities on the near shore continental shelf and, thereby, impove the quality of life for residents of coastal Flagler County by promoting the recreational activities and tourism through the construction of artificial fishing reefs.

Fund 001 Dept 8055	DESCRIPTION Artificial Reef Program	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
	Revenues					
331.74-01	Reef Program Grants	0	0	0	80,554	80,554
	TOTAL REVENUES	**0**	**0**	**0**	**80,554**	**80,554**
	Expenses					
572.52-15	Gas, Oil, Lubricants	0	80	0	554	554
	Total Operating Expenses	**0**	**80**	**0**	**554**	**554**
572.63-44	Artificial Reef Construction	0	0	0	80,000	80,000
	Total Capital Outlay	**0**	**0**	**0**	**80,000**	**80,000**
	TOTAL EXPENSES	**0**	**80**	**0**	**80,554**	**80,554**



• E911 funding is shown within the Special Revenue Section.

Mr. Troy Harper, Emergency Management Div. Chief
Mr. Donald Petito, Fire Rescue Division Chief
1769 E. Moody Boulevard
Bunnell, FL 32110
(386) 313-4240

Flagler County Board of County Commissioners
FY 2010-2011

EMERGENCY SERVICES DEPARTMENT SUMMARY — GENERAL FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	
Revenues						
General Fund	7,026,482	6,133,798	7,809,071	8,003,521	194,450	
Fines for Automation	37,084	30,196	37,096	25,332	(11,764)	
City of Bunnell-Contribution	58,422	76,970	78,528	74,338	(4,190)	
City of Flagler Beach-Contribution	86,854	104,810	108,977	28,263	(80,714)	
City of Palm Coast-Contribution	0	224,200	3,600	3,600	0	
Interest on Loans	0	18,845	4,173	4,173	0	
EMPG-Federal Grant	26,120	30,385	26,591	109,012	82,421	
EMPA-State Grant	95,842	97,460	102,726	179,771	77,045	
Staff Time - GIS Mapping	0	5,000	0	0	0	Moved to Fund 302 (E911)
Other Grant Funds*	52,544	2,352	28,602	49,813	21,211	
Helicopter Fees	320,400	330,060	199,984	80,000	(119,984)	
Ambulance Fees	2,816,698	3,034,598	2,421,481	2,421,481	0	
Firefighters Supp Comp	12,514	12,523	16,560	23,880	7,320	
Delinquent Ambulance Fees	0	0	50,000	0	(50,000)	Reduces Bad Debt Write Off
DRI/CDD Fees	0	7,200	0	0	0	
Fire Inspection Review/Fees	0	8,130	11,255	9,380	(1,875)	
Miscellaneous-Emergency Services Administration	0	0	0	250	250	
Miscellaneous-Emergency Services	405	553	500	500	0	
Total Revenues	**10,533,365**	**10,117,080**	**10,899,144**	**11,013,314**	**114,170**	
Expenses						
Emergency Services - Administration	798,210	538,489	412,127	298,215	(113,912)	
Emergency Management/EMPA/EMPG Grant	340,886	289,171	275,944	501,528	225,584	
Emergency Communication 800 MHz Radio System	1,434,680	1,757,233	1,495,857	1,383,923	(111,934)	
Flight Operations	552,011	493,799	504,988	503,111	(1,877)	
Fire/Rescue	7,355,144	7,027,036	8,162,263	8,276,724	114,461	
Other Grants*	52,434	11,352	47,965	49,813	1,848	**Overall Expense Reduction:**
Total Expenses	**10,533,365**	**10,117,080**	**10,899,144**	**11,013,314**	**114,170**	**1.05%**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**	

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	
Personnel Summary -Positions						
Emergency Services - Administration	8.60	4.40	3.40	1.75	(1.65)	Staff realignment
Emergency Management/EMPA/EMPG Grant	3.00	3.00	3.00	3.50	0.50	Staff realignment
Flight Operations	3.00	2.00	2.00	2.00	0.00	
Fire/Rescue	80.00	79.00	79.00	84.00	5.00	Staff added in FY 10
Total Positions	**94.60**	**88.40**	**87.40**	**91.25**	**3.85**	

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.

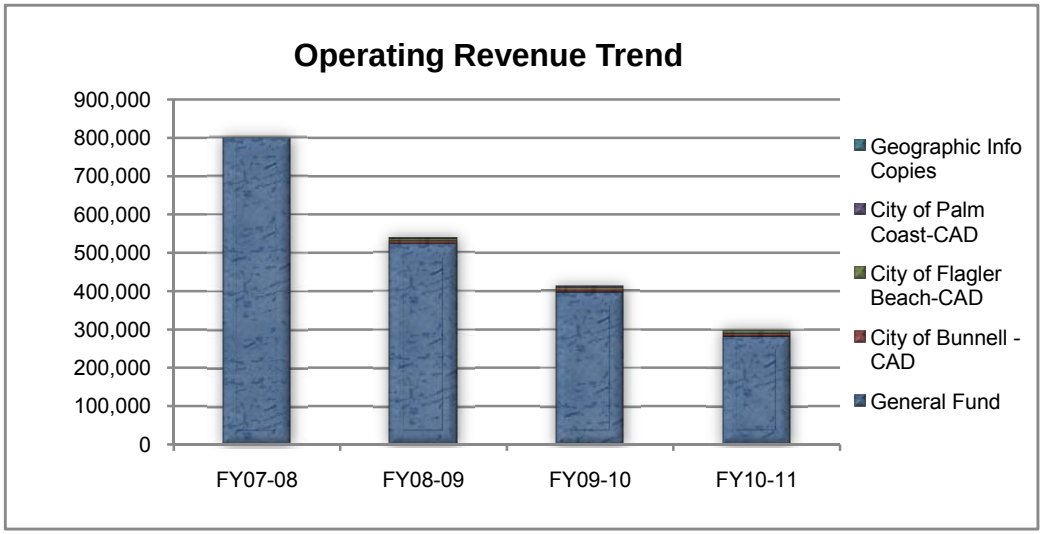
Primary Functions

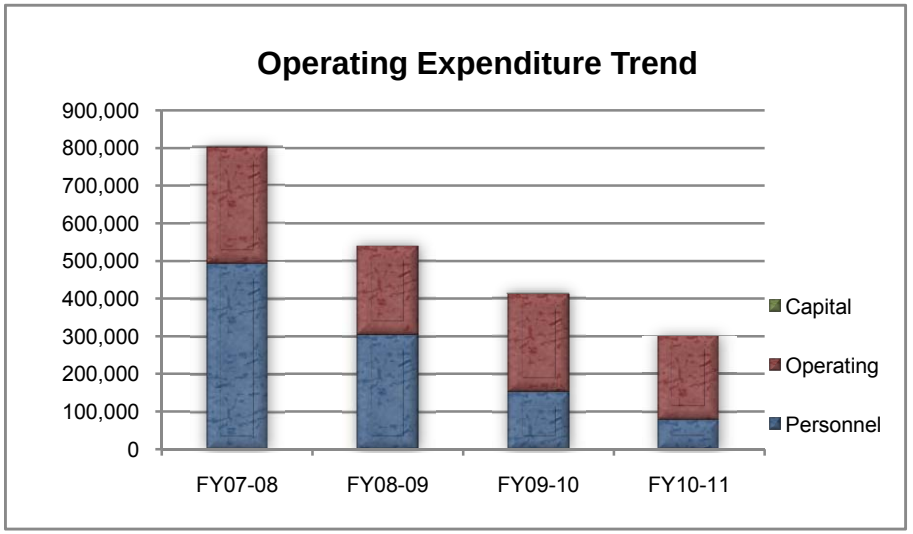
- Maintain, exercise, and activate the Flagler County Comprehensive Emergency Management Plan.
- Train and educate the general public on fire prevention, hurricane preparedness, E911, etc.
- Maintain and develop adequate public warning and notification systems for use during natural or manmade emergency 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.

ADMINISTRATION-EMERGENCY SERVICES — GENERAL FUND

Fund 001 Dept 3820	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	798,210	520,443	394,081	279,919	(114,162)	
366.04-10	Contribution-City of Bunnell	0	7,223	7,223	7,223	0	Contribution to Maintenance of CAD System
366.04-11	Contribution-City of Flagler Beach	0	7,223	7,223	7,223	0	Contribution to Maintenance of CAD System
366.04-13	Contribution-City of Palm Coast	0	3,600	3,600	3,600	0	Contribution to Maintenance of CAD System
369.90-10	Geographic Info Copies	0	0	0	250	250	Public records requests
	TOTAL REVENUES	**798,210**	**538,489**	**412,127**	**298,215**	**(113,912)**	
	Expenses						
522.10-12	Regular Salaries	347,232	221,556	106,322	53,441	(52,881)	
522.10-14	Overtime	301	0	0	0	0	
522.xx-xx	Employee Benefits	143,494	81,067	46,200	24,348	(21,852)	
	Total Personnel Expenses	**491,027**	**302,623**	**152,522**	**77,789**	**(74,733)**	
522.34-10	Other Contracted Services	12,117	0	0	0	0	
41-10,41-20	Communications 5,414		3,699	7,260	6,180	(1,080)	
522.42-01	Postage Expense	92	96	100	75	(25)	
522.43-10	Utilities Expense	115,176	120,056	125,000	86,310	(38,690)	Transferred portion of utilities to EM-General
522.45-20	Vehicle Insurance	973	1,374	510	423	(87)	
522.46-10	Bldg/Equip Repairs	378	895	200	200	0	
522.46-20	Vehicle Repair	1,711	583	265	265	0	
522.46-30	Maintenance Agreements	42,804	100,383	120,388	120,215	(173)	
522.46-40	Small Tools & Equip	265	250	0	0	0	
522.47-10	Printing & Binding	0	0	86	75	(11)	
522.51-10	Office Supplies	3,398	3,476	1,628	1,228	(400)	
522.51-11	Office Equipment Under $1,000	99	60	0	0	0	
522.52-10	Gas, Oil & Lubricants	6,686	2,752	2,398	3,355	957	
522.52-12	Other Operating Expenses	1,023	2,108	0	2,100	2,100	Janitorial supplies for EOC paid by Facilities in FY10
522.52-30	Data Processing Software	116,793	0	0	0	0	
522.54-10	Publications/Memberships	254	134	270	0	(270)	
	Total Operating Expenses	**307,183**	**235,866**	**258,105**	**220,426**	**(37,679)**	
522.64-10	Equipment	0	0	1,500	0	(1,500)	Capital Technology
	Total Capital Expenses	**0**	**0**	**1,500**	**0**	**(1,500)**	
							Overall Expense Reduction:
	TOTAL EXPENSES	**798,210**	**538,489**	**412,127**	**298,215**	**(113,912)**	**-27.64%**

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.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	798,210	520,443	394,081	279,919
City of Bunnell - CAD	0	7,223	7,223	7,223
City of Flagler Beach-CAD	0	7,223	7,223	7,223
City of Palm Coast-CAD	0	3,600	3,600	3,600
Geographic Info Copies	0	0	0	250
	798,210	**538,489**	**412,127**	**298,215**
Expenses				
Personnel 491,027		302,623	152,522	77,789
Operating	307,183	235,866	258,105	220,426
Capital	0	0	1,500	0
	798,210	**538,489**	**412,127**	**298,215**

Personnel Summary -Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11	
Emergency Services Director-Eliminated	1.00	1.00	0.00	0.00	
Support Services Chief	1.00	0.00	0.00	0.00	
Administrative Assistant	1.00	0.00	0.00	0.00	
Accountant	1.00	1.00	1.00	0.50	.50 moved to EM-Gen'l
Accounting Clerk	1.00	1.00	1.00	0.00	Moved to Fire/Rescue in FY10
Receptionist	1.00	1.00	1.00	1.00	
Custodian/Maintenance Tech	1.00	0.00	0.00	0.00	
E911 Coordinator-Split Funded	0.60	0.40	0.40	0.25	.15 moved to 302 Fund
GIS Coordinator	1.00	0.00	0.00	0.00	
Total Positions	**8.60**	**4.40**	**3.40**	**1.75**	

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 regional evacuation. Operational mandates for Emergency Management include Florida Statute Chapter 252, Florida Administrative Code 9G, Flagler County Codes, Presidential Directives, the federal Stafford Act, the PETS Act, and the Shelter Retrofit program. Agencies providing direct input to responsibilities include the Nuclear Regulatory Commission, Department of Homeland Security, National Weather Service, National Hurricane Center, Florida Division of Emergency Management, Federal Emergency Management Agency, Florida Department of Transportation, Florida Governor's Office, and the Department of Defense.

One and one-third position in the Emergency Management division is 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. These positions are responsible for all planning documents, mapping, and general preparedness activities under the supervision of the Emergency Management Division Chief.

Primary Functions

- Maintain, exercise, and activate the Flagler County Comprehensive Emergency Management Plan.
- Train and educate the general public on hurricane preparedness, disaster events, and severe weather.
- Provide 24-hour coverage for any unusual event in Flagler County and respond as needed.
- Assure adequate public warning and notification of a threat to public safety.
- Assure adequate notification for countywide protective actions during a disaster event.
- Document and submit appropriate material for expense reimbursement to Flagler County after declared emergencies.
- Train and educate all agencies on roles within the Emergency Operations Center during activation.
- Author, review, and exercise planning and procedure documents to assure proper operation during real disaster events.
- Organize and plan for secure and adequate continuity of operations of Flagler County governments during disasters.
- Follow all federal mandates regarding terrorism planning and responses.

EMERGENCY MANAGEMENT GENERAL-EMERGENCY SERVICES — GENERAL FUND

Fund 001
Dept 3812

	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time - GIS Mapping	0	5,000	0	0	0	Moved to E911
	General Fund	218,924	156,326	146,627	212,745	66,118	
	TOTAL REVENUES	**218,924**	**161,326**	**146,627**	**212,745**	**66,118**	
	Expenses						
525.10-12	Regular Salaries	156,477	115,316	99,717	120,278	20,561	FY 11 added .50 Accountant I
525.xx-xx	Employee Benefits	60,920	40,100	31,759	43,747	11,988	
	Total Personnel Expenses	**217,397**	**155,416**	**131,476**	**164,025**	**32,549**	
525.31-10	Professional Services	45	0	0	0	0	
525.34-10	Other Contracted Services	4,000	128	0	0	0	
525.41-xx	Communications Inst/Repr	0	390	0	0	0	
525.41-30	Postage Expense	13	0	0	0	0	
525.51-20	Data Processing Supplies	100	0	0	0	0	
525.41-10	Utilities Expense	0	0	0	40,182	40,182	EOC & VSB electric
525.46-10	Bldg/Equip Repairs	0	605	0	0	0	
525.47-10	Printing & Binding	0	190	0	0	0	
525.51-10	Office Supplies	0	170	0	0	0	
525.51-11	Office Equipment	0	298	0	0	0	
525.46-30	Maintenance Agreements	0	259	7,500	6,950	(550)	
525.46-40	Small Tools & Equipment	0	4,226	150	338	188	
525-52-10	Data Processing Software	0	105	0	0	0	
525.52-20	Clothing & Wearing Apparl	0	417	0	0	0	
525.52-12	Other Operating Expenses	5,283	3,940	1,250	1,250	0	
	Total Operating Expenses	**9,441**	**10,728**	**8,900**	**48,720**	**39,820**	
525.64-10	Equipment	0	3,831	2,000	0	(2,000)	Capital Technology/IT Plan
	Total Capital Expenses	**0**	**3,831**	**2,000**	**0**	**(2,000)**	
							Overall Expense Increase:
	TOTAL EXPENSES	**226,838**	**169,975**	**142,376**	**212,745**	**70,369**	**49.42%**

EMERGENCY MANAGEMENT PREPAREDNESS ASSISTANCE GRANTS

EMPA-The Emergency Management Preparedness Agreement is a recurring grant developed by Florida Legislature in the mid-90's after Hurricane Andrew. The purpose of this grant is to provide a minimum amount of funding to assure adequate planning, response, and recovery by every county. The mandate for this grant is contained in Florida Statute Chapter 252. The source of these funds comes from the $2.00/$4.00 ($2.00 for homes and $4.00 for businesses) surcharge on property insurance. The annual amount of this grant for Flagler County is approximately $106,000.00 which historically was awarded in September. The State of Florida migrated the EMPA Grant to a July fiscal cycle in 2010.

EMPG-The Emergency Management Preparedness Grant is a recurring grant developed by FEMA as part of the 1950 Stafford Act. This funding is allocated to each state for allocation to every county based on population and general threats. The purpose of this grant is to assist all counties with maintaining an Emergency Management program. The funding 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 historical amount of approximately $26,000.00. The EMPG Grant amount is expected to increase this budget year to approximately $59,000 and the funding cycle is being adjusted to match the State's fiscal year starting in July.

EMERGENCY MANAGEMENT EMPG FEDERAL GRANT-EMERGENCY SERVICES — GENERAL FUND

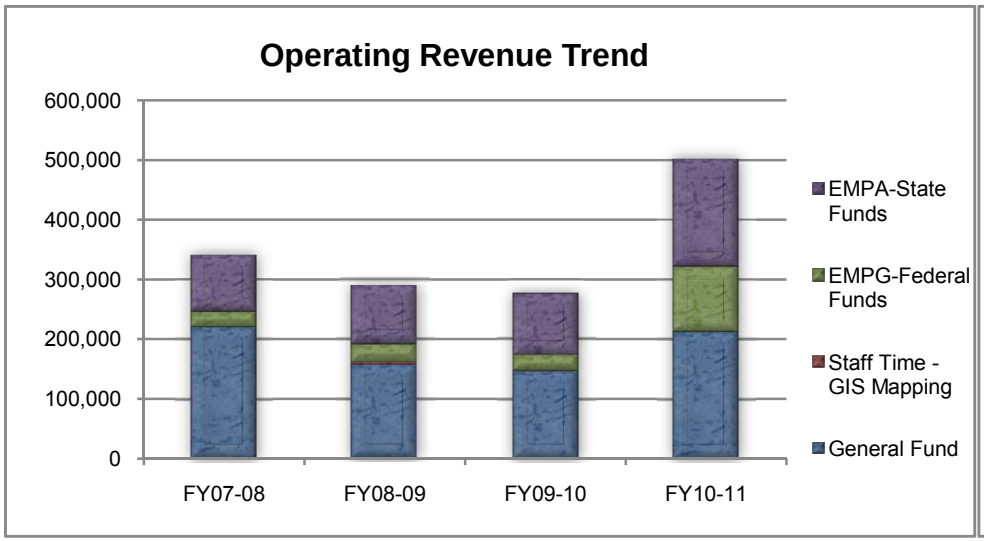
Fund 001 Dept 8040/8612	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS EMPG/EMPA GRANTS SEPARATED IN FY 11 OLD FUND NUMBER 8040
	Revenues						
331.23-00	EMPG-Federal Funds	26,120	30,385	26,591	109,012	82,421	Includes FY12 rollover $44,807 to match State fiscal year
	TOTAL REVENUE	**26,120**	**30,385**	**26,591**	**109,012**	**82,421**	
	Expenses						
525.10-12	Regular Salaries	0	20,875	20,875	39,988	19,113	
525.xx-xx	Employee Benefits	0	7,160	5,716	15,701	9,985	
	Total Personnel Expenses	**0**	**28,035**	**26,591**	**55,689**	**29,098**	
525.34-10	Other Contracted Services	19,382	2,350	0	0	0	
41-10,41-20	Communications 6,738		0	0	8,516	8,516	
525.52-12	Other Operating Expenses	0	0	0	44,807	44,807	FY12 rollover to match State fiscal year
	Total Operating Expenses	**26,120**	**2,350**	**0**	**53,323**	**53,323**	
	TOTAL EMPG GRANT EXP.	**26,120**	**30,385**	**26,591**	**109,012**	**82,421**	

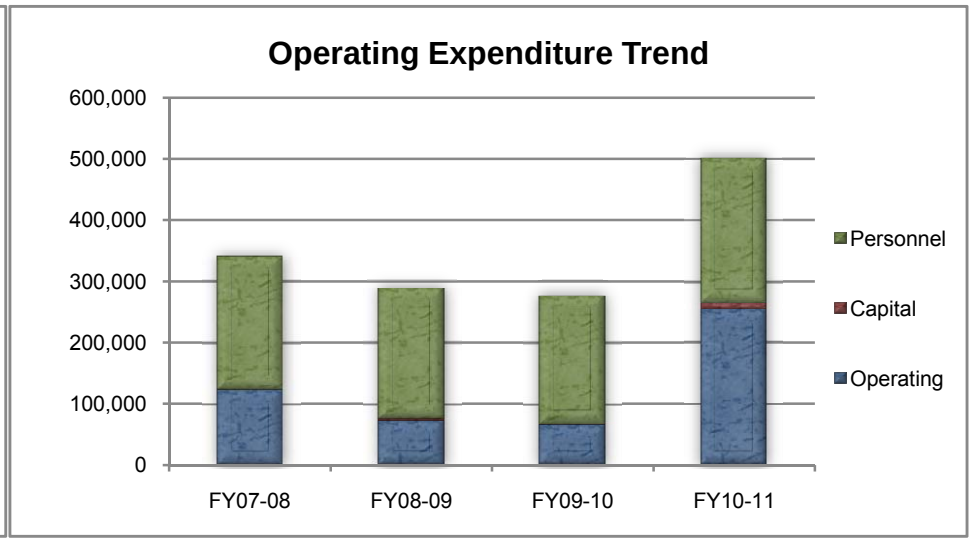
EMERGENCY MANAGEMENT EMPA STATE GRANT-EMERGENCY SERVICES — GENERAL FUND

Fund 001
Dept 8040/8613

	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
							EMPG/EMPA GRANTS SEPARATED IN FY 11
	Revenues						OLD FUND NUMBER 8040
334.23-00	EMPA-State Funds	95,842	97,460	102,726	179,771	77,045	Includes FY12 rollover $77,045 to match State
	TOTAL REVENUE	**95,842**	**97,460**	**102,726**	**179,771**	**77,045**	fiscal year
	Expenses						
525.10-12	Regular Salaries	0	20,876	33,328	12,561	(20,767)	
525.xx-xx	Employee Benefits	0	9,047	17,192	4,814	(12,378)	
	Total Personnel Expenses	**0**	**29,923**	**50,520**	**17,375**	**(33,145)**	
525.34-10	Other Contracted Services	19,383	2,350	0	0	0	
525.40-10	Travel Expenses	1,410	1,290	1,852	2,311	459	
41-10,41-20	Communications 19,561		18,101	18,076	9,192	(8,884)	
525-42-01	Postage Expense	473	320	250	250	0	
525.43-10	Utilities Expense	769	804	900	900	0	
525.44-10	Rentals & Leases	0	195	0	0	0	
525-45-20	Vehicle Insurance	0	999	1,754	904	(850)	
525-46-20	Vehicle Repair	1,822	3,953	2,495	1,685	(810)	
525-46-10	Building/Equipment Repairs	19	1,149	0	0	0	
525-46-30	Maintenance Agreements	17,674	2,929	20,742	18,122	(2,620)	
525-46-40	Small Tools & Equipment	2,005	13,052	200	3,022	2,822	
525-47-10	Printing & Binding	3,600	396	400	3,613	3,213	
525.49-10	Other Current Chrgs/Oblig	0	70	0	0	0	
525.49-15	Advertising	16	0	0	0	0	
525-51-10	Office Supplies	1,725	1,394	1,883	3,500	1,617	
525.51-11	Office Equipment	2,947	2,879	2,000	5,501	3,501	
525.51-20	Data Processing Supplies	0	1,049	0	0	0	
525-52-10	Gas, Oil & Lubricants	3,101	2,916	3,610	3,960	350	
525-52-12	Other Operating Expenses	1,161	3,839	1,950	95,915	93,965	FY12 rollover $77,045 to match State fiscal year
525.52-20	Clothing & Wearing Apparl	512	701	0	1,350	1,350	
525.52-30	Data Processing Software	11,430	112	0	0	0	
525.54-10	Publications/Memberships	75	75	0	0	0	
525-54-20	Conference/Seminar Registration	245	315	345	740	395	
	Total Operating Expenses	**87,928**	**58,888**	**56,457**	**150,965**	**94,508**	
525.64-10	Equipment	0	0	0	11,431	11,431	Shelving for cot storage & 3 portable generators
	Total Capital Expenses	**0**	**0**	**0**	**11,431**	**11,431**	
	TOTAL EMPA GRANT EXP.	**87,928**	**88,811**	**106,977**	**179,771**	**72,794**	
	TOTAL GRANT EXPENSES	**114,048**	**119,196**	**133,568**	**288,783**	**155,215**	

EMERGENCY MANAGEMENT GENERAL-EMERGENCY SERVICES — GENERAL FUND





NOTE FOR GRAPH

General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes. The other revenue source for this division is the annual State Emergency Management Preparedness Assistance grant allocation.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	218,924	156,326	146,627	212,745
Staff Time - GIS Mapping	0	5,000	0	0
EMPG-Federal Funds	26,120	30,385	26,591	109,012
EMPA-State Funds	95,842	97,460	102,726	179,771
	340,886	**289,171**	**275,944**	**501,528**
Expenses				
Personnel	217,397	213,374	208,587	237,089
Operating	123,489	71,966	65,357	253,008
Capital	0	3,831	2,000	11,431
	340,886	**289,171**	**275,944**	**501,528**

		ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
	Personnel Summary -Positions				
	EM Division Chief-General Fund	1.00	1.00	1.00	1.00
	EM Technician-General Fund	1.00	1.00	0.70	0.70
(Transferred from ES-Admin)	Accountant I - General Fund	0.00	0.00	0.00	0.50
	EM Technician-EMPA Grant	0.00	0.00	0.30	0.30
	EM Planner-EMPG Grant	1.00	1.00	1.00	1.00
	Total Positions	**3.00**	**3.00**	**3.00**	**3.50**

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, Municipal law enforcement, Fire, and EMS units) to communicate with one another and dispatch. The radio system is monitored 24 hours a day and has 0.4 staff assigned to manage the system. The 800MHz radio system is state of the art communications which operates countywide and serves all government agencies within Flagler County and outside agencies responding into 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 and system upgrades.

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

Fund 001 Dept 3816		ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
351.12-00	Fines for Automation	37,084	30,196	37,096	25,332	(11,764)	
366.04-13	City of Palm Coast	0	220,600	0	0	0	Moved to escrow account 126-0000-220.16-02
	General Fund	211,152	344,586	364,219	389,691	25,472	
	TOTAL REVENUES	**248,236**	**595,382**	**401,315**	**415,023**	**13,708**	
	Expenses						
529.34-10	Other Contracted Services	1,750	0	150	180	30	
41-10,41-20	Communications 8,419		3,966	6,320	6,260	(60)	
529.41-30	Postage Expense	63	13	0	0	0	
529.43-10	Utilities Expenses	24,181	25,503	30,000	29,952	(48)	
529.44-10	Rentals and Leases	126,057	129,963	133,775	138,162	4,387	Rent increase anticipated per agreement
529.45-10	General Liability Insurance	0	117	117	117	0	
529.45-20	Vehicle Insurance	0	0	956	376	(580)	
529.46-10	Bldging/Equip Repairs	244	37	530	450	(80)	
529.46-20	Vehicle Repair	1,053	1,292	600	300	(300)	
529.46-30	Maintenance Agreements	70,867	212,600	225,050	236,323	11,273	Increase in maintenance due to addition of
529.46-40	Small Tools & Equipment	11,282	1,971	0	43	43	Palm Coast
529.51-10	Office Supplies	323	196	0	0	0	
529.51-11	Office Equipment	383	27	0	0	0	
529.51-20	Data Processing Supplies	786	38	0	0	0	
529.52-10	Gas, Oil & Lubricants	1,764	1,285	3,817	2,860	(957)	
529.52-12	Other Operating Expenses	487	1,305	0	0	0	
529.52-20	Clothing & Wearing Apparel	20	20	0	0	0	
529-54-20	Conference/Seminar Registration	0	49	0	0	0	
529.52-30	Data Processing Software	557	0	0	0	0	
	Total Operating Expenses	**248,236**	**378,382**	**401,315**	**415,023**	**13,708**	
529.64-10	Equipment	0	217,000	0	0	0	
	Total Capital Expenses	**0**	**217,000**	**0**	**0**	**0**	
	TOTAL EXPENSES	**248,236**	**595,382**	**401,315**	**415,023**	**13,708**	

EMERGENCY COMMUNICATIONS-800 MHz RADIO SYSTEM-EMERGENCY SERVICES/DEBT SERVICE — GENERAL FUND

Fund 001 Dept 3816		ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
366.04-10	City of Bunnell (loan repayment)	58,422	69,747	71,305	67,115	(4,190)	800 MHz loan debt service payment-loan agreement
366.04-11	City of Flagler Beach (loan repayment)	86,854	97,587	101,754	21,040	(80,714)	5 Year term expires 2011
361.10-00	Interest-MMIA (for loans above)	0	18,845	4,173	4,173	0	4.732% Interest on 800 MHz Loans above
	General Fund	1,041,168	975,672	917,310	876,572	(40,738)	
	TOTAL REVENUES	**1,186,444**	**1,161,851**	**1,094,542**	**968,900**	**(125,642)**	
	Expenses						
529.71-30	Principal on Loan	677,290	708,440	738,224	646,140	(92,084)	Purchase of 800 MHz Communication System
529.72-30	Interest on Loan	509,154	453,411	356,318	322,760	(33,558)	Maturity Date 10/01/2020-details in Debt Svc. Section
	TOTAL DEBT SERV. EXP.	**1,186,444**	**1,161,851**	**1,094,542**	**968,900**	**(125,642)**	
	TOTAL FUND EXPENSES	**1,434,680**	**1,757,233**	**1,495,857**	**1,383,923**	**(111,934)**	**Overall Expense Reduction: -7.48%**

800 MHZ System - Amortization Schedule

Fund: 001 General Fund — **Account #** 001-3816-529
Loan: $10,043,032
Rate: 4.7325%
Length: 15 Years

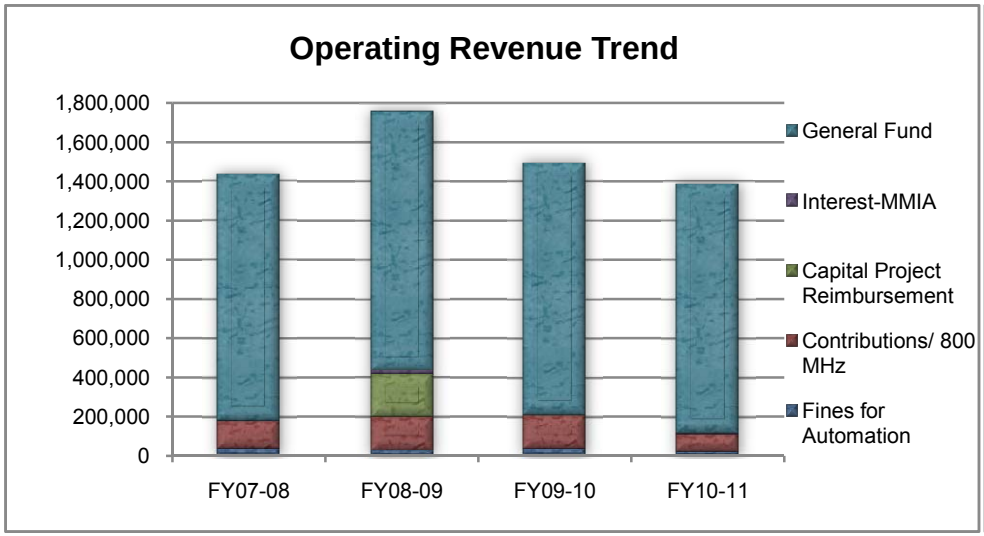
Calculation Period

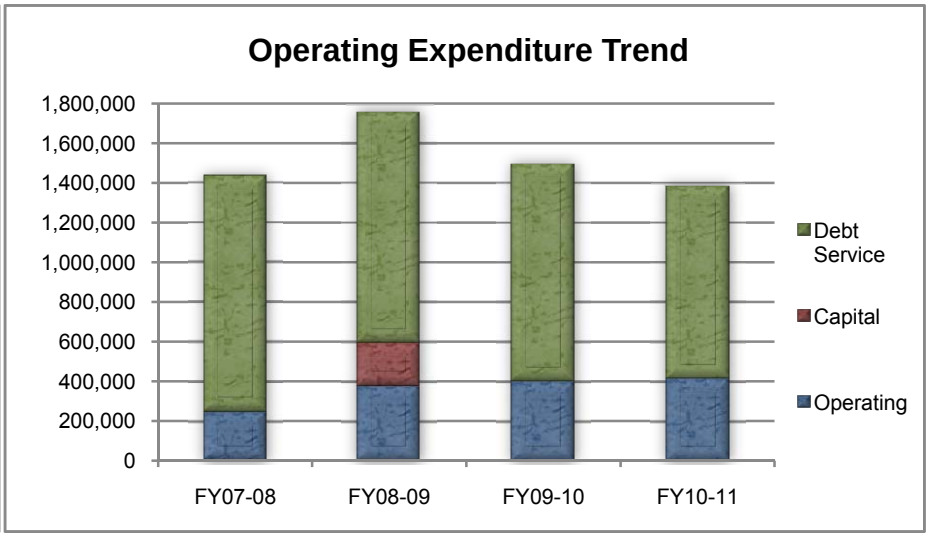
FY	Date Due	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR Principal	Interest	TOTAL
2006	04/01/06	314,170	242,925	557,095	314,170	242,925	557,095
2007	10/01/06	315,060	231,508	546,568			
	04/01/07	331,080	224,053	555,133	646,140	455,562	1,101,702
2008	10/01/07	331,080	216,219	547,299			
	04/01/08	346,210	208,385	554,595	677,290	424,604	1,101,894
2009	10/01/08	346,210	200,193	546,403			
	04/01/09	362,230	192,001	554,231	708,440	392,193	1,100,633
2010	10/01/09	363,120	183,429	546,549			
	04/01/10	379,140	174,837	553,977	742,260	358,266	1,100,526
2011	10/01/10	379,140	165,866	545,006			
	04/01/11	267,000	156,894	423,894	646,140	322,760	968,900
2012	10/01/11	267,890	150,576	418,466			
	04/01/12	279,460	144,237	423,697	547,350	294,814	842,164
2013	10/01/12	280,350	137,625	417,975			
	04/01/13	292,810	130,991	423,801	573,160	268,616	841,776

EMERGENCY COMMUNICATIONS-800 MHz RADIO SYSTEM-EMERGENCY SERVICES/DEBT SERVICE — GENERAL FUND

800 MHZ System - Amortization Schedule - Continued							
Calculation Period							
FY	Date Due	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR Principal	Interest	TOTAL
2014	10/01/13	293,700	124,062	417,762			
	04/01/14	307,050	117,113	424,163	600,750	241,175	841,925
2015	10/01/14	307,050	109,847	416,897			
	04/01/15	321,290	102,581	423,871	628,340	212,428	840,768
2016	10/01/15	321,290	94,979	416,269			
	04/01/16	336,420	87,376	423,796	657,710	182,355	840,065
2017	10/01/16	336,420	79,416	415,836			
	04/01/17	352,440	71,455	423,895	688,860	150,871	839,731
2018	10/01/17	351,550	63,116	414,666			
	04/01/18	368,460	54,797	423,257	720,010	117,913	837,923
2019	10/01/18	368,460	46,078	414,538			
	04/01/19	386,260	37,360	423,620	754,720	83,438	838,158
2020	10/01/19	385,370	28,220	413,590			
	04/01/20	403,170	19,101	422,271	788,540	47,321	835,861
2021	10/01/20	404,060	9,561	413,621	404,060	9,561	413,621
	TOTALS	**10,097,940**	**3,804,802**	**13,902,742**	**10,097,940**	**3,804,802**	**13,902,742**

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. 381, F.S., shall be distributed and paid monthly as directed by s. 318.21, F.S. From each moving traffic violation, the amount of $12.50 must be used by the county to fund its participation in an intergovernmental radio communication program. If the county is not participating in a program, the revenues collected must be used to fund local law enforcement automation.

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Fines for Automation	37,084	30,196	37,096	25,332
Contributions/ 800 MHz	145,276	167,334	173,059	88,155
Capital Project Reimbursement	0	220,600	0	0
Interest-MMIA	0	18,845	4,173	4,173
General Fund	1,252,320	1,320,258	1,281,529	1,266,263
	1,434,680	**1,757,233**	**1,495,857**	**1,383,923**
Expenses				
Operating	248,236	378,382	401,315	415,023
Capital	0	217,000	0	0
Debt Service	1,186,444	1,161,851	1,094,542	968,900
	1,434,680	**1,757,233**	**1,495,857**	**1,383,923**

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.

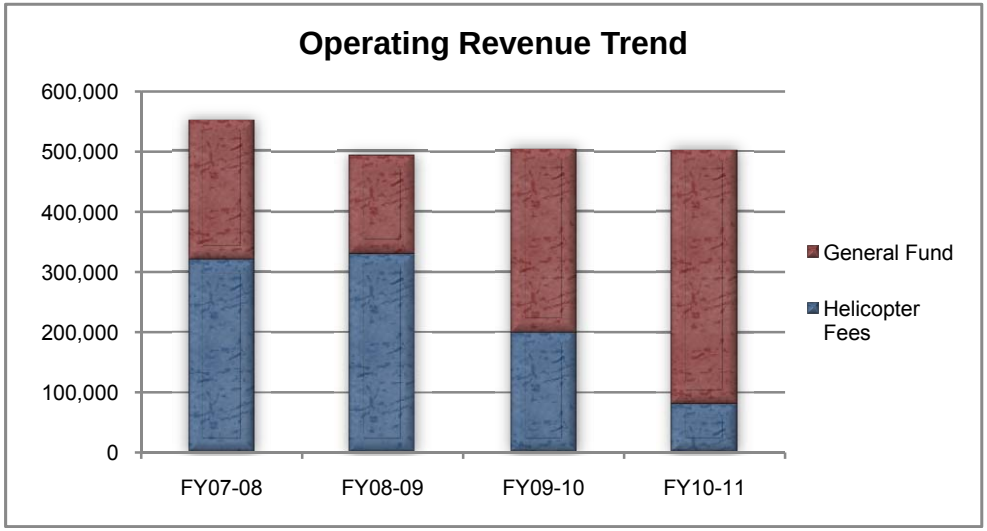
Primary Functions:

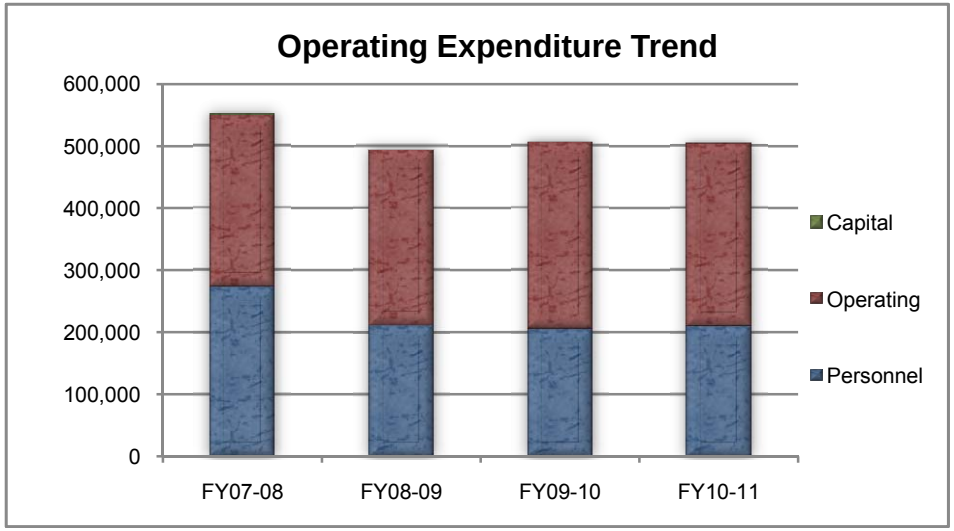
- Survey Flagler County in its entirety for potential wildfires.
- Respond to all wildfires and provide a first response effort to extinguish.
- Maintain the helicopter following federal requirements.
- Provide public education and training on Fire Flight's capabilities.
- Train and exercise with all 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 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
342.61-00	Helicopter Fees	320,400	330,060	199,984	80,000	(119,984)	Reduced based on actuals
	General Fund	231,611	163,739	305,004	423,111	118,107	
	TOTAL REVENUES	**552,011**	**493,799**	**504,988**	**503,111**	**(1,877)**	
	Expenses						
522.10-12	Regular Salaries	188,281	146,879	142,729	142,729	0	
522.xx-xx	Employee Benefits	85,059	63,616	63,201	66,877	3,676	
	Total Personnel Expenses	**273,340**	**210,495**	**205,930**	**209,606**	**3,676**	
522-31-10	Professional Services	248	148	363	363	0	
522-34-10	Other Contracted Services	1,845	40,450	7,009	7,009	0	
522-xx-xx	Travel/Training	23,933	12,760	13,695	16,580	2,885	
41-10,41-20	Communications 3,425		3,952	5,576	5,576	0	
522-42-01	Postage Expense	1,444	1,359	952	952	0	
522-43-10	Utilities Expense	4,870	3,736	6,138	4,560	(1,578)	
522-44-10	Rentals & Leases	15,493	16,557	16,512	16,778	266	
522-45-20	Vehicle Insurance	0	489	489	411	(78)	
522-45-30	Property/Casualty Insurance	76,643	74,128	79,942	80,890	948	Transferred helicopter hangar property insurance
522-46-10	Building/Equipt Repairs	665	627	1,000	500	(500)	from the Airport Fund
522-46-20	Vehicle Repair	36,741	44,030	55,842	55,000	(842)	
522-46-30	Maintenance Agreements	43,910	42,970	53,545	50,000	(3,545)	
522-46-40	Small Tools & Equipment	1,843	322	725	725	0	
522-47-10	Printing & Binding	0	205	0	0	0	
522-49-10	Other Current Charges	21	0	0	0	0	
522-51-10	Office Supplies	599	525	400	400	0	
522-51-11	Office Equip Under $1,000	0	37	0	0	0	
522-51-20	Data Processing Supplies	100	0	0	0	0	
522-52-10	Gas, Oil & Lubricants	2,305	1,486	2,145	1,716	(429)	
522-52-12	Other Operating Expenses	673	441	300	300	0	
522-52-16	Aviation Oil & Jet Fuel	55,552	37,840	50,760	48,000	(2,760)	Reduced based on actuals
522-52-20	Clothing & Wearing Apparel	2,816	334	1,480	1,480	0	
522-52-30	Data Processing Software	0	155	0	0	0	
522-54-10	Publications/Memberships	2,047	753	2,185	2,265	80	
	Total Operating Expenses	**275,173**	**283,304**	**299,058**	**293,505**	**(5,553)**	
522-64-10	Equipment	3,498	0	0	0	0	
	Total Capital Expenses	**3,498**	**0**	**0**	**0**	**0**	
							Overall Expense Decrease:
	TOTAL EXPENSES	**552,011**	**493,799**	**504,988**	**503,111**	**(1,877)**	**-0.37%**

FLIGHT OPERATIONS-EMERGENCY SERVICES — GENERAL FUND

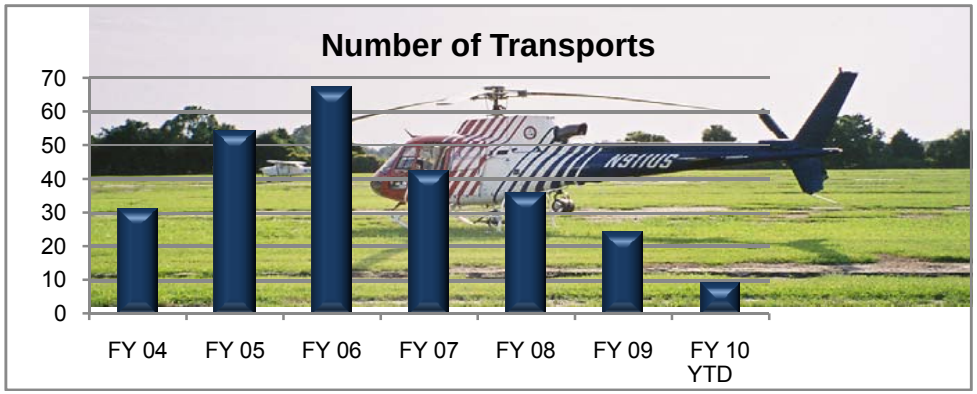




NOTE FOR GRAPH
General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes.

Helicopter Fees generated from emergency medical transports-$4,700 flat rate plus $75.00 per mile charged (one-way). Fee schedule updated May 2008.

In February 2004, after receiving Air Carrier certification, Flight Operations began billing for helicopter transports of both trauma patients and interfacility transports.



SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Helicopter Fees	320,400	330,060	199,984	80,000
General Fund	231,611	163,739	305,004	423,111
	552,011	**493,799**	**504,988**	**503,111**
Expenses				
Personnel 273,	340	210,495	205,930	209,606
Operating	275,173	283,304	299,058	293,505
Capital	3,498	0	0	0
	552,011	**493,799**	**504,988**	**503,111**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Personnel Summary -Positions				
Chief Pilot	1.00	1.00	1.00	1.00
Helicopter Pilot	1.00	0.00	0.00	0.00
Flight Operations Chief	1.00	1.00	1.00	1.00
Total Positions	**3.00**	**2.00**	**2.00**	**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 hired after July of 2003 are required to be Firefighter Paramedics. Currently there are 52 employees who have this designation. Firefighter Paramedics have the knowledge to perform fire activities, vehicle extrication, confined space rescues, high and low angle rescues, Hazardous Material mitigation, and advanced medical procedures following established protocols approved by the County Medical Director and the Fire Chief.

This division has a total of 79 employees which includes paramedic support for Flight Operations. The Fire/Rescue Division staffs Station 41(Hammock) and 92 (Airport) with fire and EMS, Station 16 (Halifax) with fire, Station 51 is a combination station with career and volunteers with EMS or fire, Palm Coast Stations 21 and 22 with County EMS, and Flagler Beach Station 11 with County EMS. Fire Rescue also manages 3 volunteer stations which have limited capabilities.

Operational mandates for Fire/Rescue include Florida Statutes Chapter 633, 401, Florida Administrative Code 69A, 64E, OSHA CFR 1910, NFPA Fire Codes, Flagler County Codes, and Presidential Directive # 5. Agencies providing direct input into operations and responsibilities include Insurance Service Organization (ISO), Nuclear Regulatory Commission, Department of Homeland Security, Department of Defense, Florida Fire Marshall Office, Florida Department of Transportation, Occupational Safety and Health Administration, Florida Department of Health and Florida Fire Chief's Association.

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.

Fire/Rescue

- 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 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
342.60-00	Ambulance Fees	2,816,698	3,034,598	2,421,481	2,421,481	0	
335.21-00	Firefighters Supplement Comp	12,514	12,523	16,560	23,880	7,320	
349.02-00	DRI/CDD Fees	0	7,200	0	0	0	
349.06-00	Fire Inspection Review Fees	3,056	4,105	4,380	4,380	0	Based on FY 10 actuals
342.20-00	Fire Inspection Fees	2,288	1,375	1,875	0	(1,875)	Revenue collected in 349.06-00 above
342.20-01	Annual Fire Inspection	0	4,000	5,000	5,000	0	
342.60-01	Delinquent Ambulance Fees	0	0	50,000	0	(50,000)	Reduces Bad Debt Write Off on balance sheet
369.90-08	Miscellaneous-Emergency Services	405	553	500	500	0	
	General Fund	4,520,183	3,962,682	5,662,467	5,821,483	159,016	
	TOTAL REVENUES	**7,355,144**	**7,027,036**	**8,162,263**	**8,276,724**	**114,461**	
	Expenses						
522.10-12	Regular Salaries	2,501,373	2,646,532	3,622,617	3,518,149	(104,468)	FY10 Added 4 Firefighter/Paramedics and
522.10-14	Sick & Relief/Holiday Overtime	1,613,115	319,348	659,884	404,383	(255,501)	1 Accounting Clerk transferred from E.S.-Admin
522.10-28	Scheduled Overtime	7,978	1,057,008	0	255,501	255,501	
522.10-26	Firefighters Supplemental	12,870	12,600	16,560	23,880	7,320	
522.xx-xx	Employee Benefits	2,047,620	1,933,280	2,095,139	2,184,348	89,209	
	Total Personnel Expenses	**6,182,956**	**5,968,768**	**6,394,200**	**6,386,261**	**(7,939)**	
522.31-10	Professional Services	3,093	4,084	7,795	20,045	12,250	Purchase payroll interface
522.34-10	Other Contracted Services	17,500	9,402	24,832	11,525	(13,307)	
522.34-10	Medical Transport Billing Contract	132,637	179,551	177,000	177,000	0	
522.40-10	Travel Expense	17,683	25,906	18,910	18,910	0	
41-10,41-20	Communications 22,343		31,288	24,217	24,877	660	
522.42-01	Postage Expense	479	882	500	500	0	
522.43-10	Utilities Expense	34,808	34,019	40,000	38,000	(2,000)	
522.44-10	Rentals & Leases	2,279	3,090	3,400	3,790	390	
522.45-10	General Liability Insurance	0	4,801	7,488	6,716	(772)	
522.45-20	Vehicle Insurance	42,310	36,635	37,202	33,554	(3,648)	
522.46-10	Bldg/Equip Repairs	4,823	4,136	8,600	3,600	(5,000)	Reduced - services performed by Facilities
522.46-20	Vehicle Repair	171,251	113,635	170,000	140,000	(30,000)	Reduced based on actuals
522.46-30	Maintenance Agreements	32,526	36,920	37,826	39,823	1,997	Add maintenance for payroll interface
522.46-40	Small Tools & Equipment	25,381	55,952	32,786	55,521	22,735	Purchase pagers & radio batteries
522.47-10	Printing & Binding	504	794	2,000	2,000	0	
522.48-10	Promotional Activities	3,259	855	1,500	1,500	0	
522.49-10	Other Current Chgs	12,938	16,041	500	500	0	
522.49-15	Advertising	22	0	0	0	0	
522.49-18	Bank Lockbox Fees	7,718	14,322	0	14,000	14,000	Based on FY10 estimate for lock box fee
522.51-10	Office Supplies	7,181	4,278	5,300	5,300	0	
522.51-11	Office Equip Under $1,000	441	2,641	1,442	1,442	0	

FIRE/RESCUE-EMERGENCY SERVICES — GENERAL FUND

Fund 001 Dept 3815	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
522.51-20	Data Processing Supplies	1,853	1,766	566	566	0	
522.52-10	Gas, Oil & Lubricants	155,659	105,048	120,000	110,000	(10,000)	Reduce fuel based on actuals
522.52-12	Other Operating Expenses	37,047	16,867	23,062	17,062	(6,000)	Reduce purchase of firefighting foam
522.52-20	Clothing & Wearing Apparel	49,087	45,323	61,907	51,735	(10,172)	Reduce purchase of bunker gear
522.52-30	Data Processing Software	6,899	1,925	300	300	0	
522.52-40	Ambulance Drugs	149,918	101,883	187,500	187,500	0	
522.54-10	Publications/Memberships	5,472	3,591	1,900	1,900	0	
522.54-20	Conference/Seminar Registration	0	1,279	450	450	0	
522.54-21	Training/Educational Cost	15,435	7,611	15,940	15,940	0	
	Total Operating Expenses	**960,546**	**864,525**	**1,012,923**	**984,056**	**(28,867)**	
522.63-10	Improvements Other than Bldg.	0	9,400	0	0	0	
522.64-10	Equipment	3,318	62,620	613,136	786,656	173,520	Capital Equipment - Includes $315,000 FY 10
	Total Capital Expenses	**3,318**	**72,020**	**613,136**	**786,656**	**173,520**	rollover for 2 ambulances

FIRE/RESCUE-EMERGENCY SERVICES DEBT SERVICE — GENERAL FUND

522.71-30	Principal on Loan for Equipment	151,802	87,560	95,776	79,860	(15,916)	Purchased 4 ambulances & 2 pumpers
522.72-30	Interest on Loan	56,522	34,163	46,228	39,891	(6,337)	Maturity date 10/01/2020
	Total Debt Service Expenses	**208,324**	**121,723**	**142,004**	**119,751**	**(22,253)**	
							Overall Expense Increase:
	TOTAL EXPENSES	**7,355,144**	**7,027,036**	**8,162,263**	**8,276,724**	**114,461**	**1.40%**

Flagler County Board of County Commissioners
FY 2010-2011

Fire/Rescue Equipment - Amortization Schedule

Fund:	**001**	**General Fund**			**Account #**	**001-3815-522**
Loan:	**$1,302,968**					
Rate:	**4.73%**		**PO# 11957 -**	**699,692**	**(2) Pierce Pumpers**	**Pierce Mfg.**
Length:	**15 Years**		**PO# 11956**	**568,000**	**(4) Freightliner Ambulance**	**American LaFrance**
	Ambulances & Fire Trucks		**PO# 12247**	**18,132**	**Misc Equip to stock trucks**	**Ten 8 Fire Equip**
			PO# 12296	**6,390**	**Ferno Stretchers**	**TriAnim**
			PO# 12298	**4,530**	**(3) Broslow/Hinkle Sys.**	**Armstrong Medical**
			PO# 12896	**6,224**	**Lightbars/Strobes**	**DSS, Dana Safety**
				1,302,968		

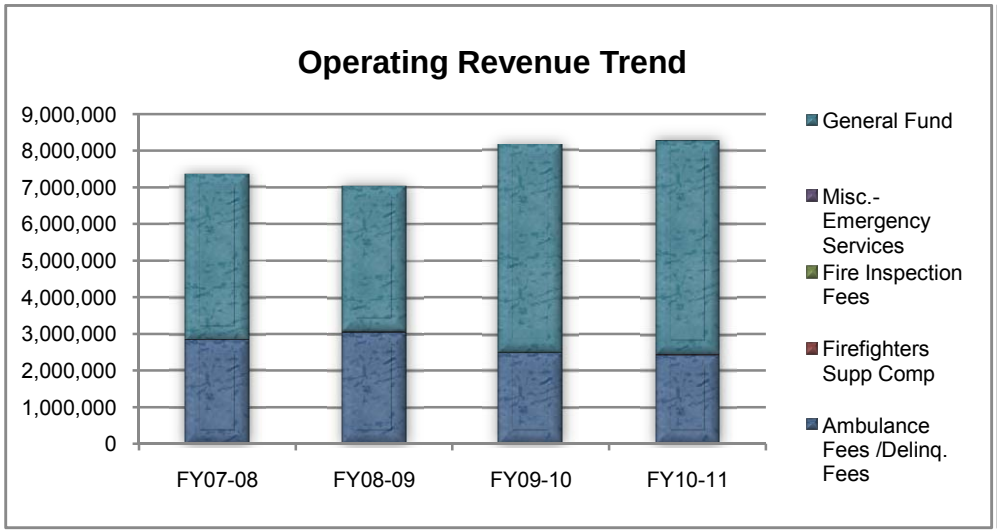
Calculation Period

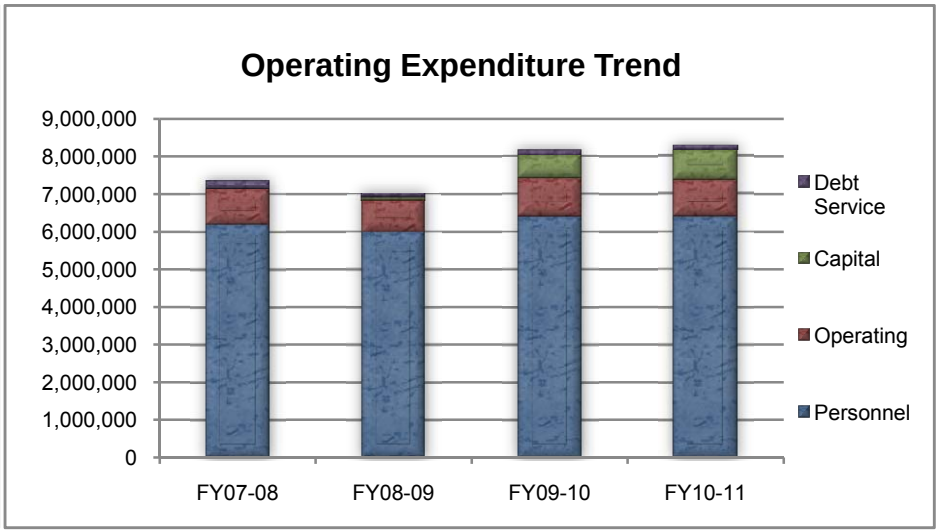
FY	Date Due	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR Principal	Interest	TOTAL
2006	4/1/2006	38,830	30,024	68,854	38,830	30,024	68,854
2007	10/1/2006	38,940	28,613	67,553			
	4/1/2007	40,920	27,692	68,612	79,860	56,305	136,165
2008	10/1/2007	40,920	26,724	67,644			
	4/1/2008	42,790	25,755	68,545	83,710	52,479	136,189
2009	10/1/2008	42,790	24,743	67,533			
	4/1/2009	44,770	23,730	68,500	87,560	48,473	136,033
2010	10/1/2009	44,880	22,671	67,551			
	4/1/2010	46,860	21,609	68,469	91,740	44,280	136,020
2011	10/1/2010	46,860	20,500	67,360			
	4/1/2011	33,000	19,391	52,391	79,860	39,892	119,752
2012	10/1/2011	33,110	18,611	51,721			
	4/1/2012	34,540	17,827	52,367	67,650	36,438	104,088
2013	10/1/2012	34,650	17,010	51,660			
	4/1/2013	36,190	16,190	52,380	70,840	33,200	104,040
2014	10/1/2013	36,300	15,334	51,634			
	4/1/2014	37,950	14,475	52,425	74,250	29,808	104,058
2015	10/1/2014	37,950	13,577	51,527			
	4/1/2015	39,710	12,679	52,389	77,660	26,255	103,915
2016	10/1/2015	39,710	11,739	51,449			
	4/1/2016	41,580	10,799	52,379	81,290	22,538	103,828
2017	10/1/2016	41,580	9,815	51,395			
	4/1/2017	43,560	8,832	52,392	85,140	18,647	103,787
2018	10/1/2017	43,450	7,801	51,251			
	4/1/2018	45,540	6,773	52,313	88,990	14,573	103,563
2019	10/1/2018	45,540	5,695	51,235			
	4/1/2019	47,740	4,618	52,358	93,280	10,313	103,593
2020	10/1/2019	47,630	3,488	51,118			
	4/1/2020	49,830	2,361	52,191	97,460	5,849	103,309
2021	10/1/2020	49,940	1,182	51,122	49,940	1,182	51,122
	TOTALS	**1,248,060**	**470,256**	**1,718,316**	**1,248,060**	**470,256**	**1,718,316**

FIRE/RESCUE-EMERGENCY SERVICES — GENERAL FUND

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	
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	
Accounting Clerk	0.00	0.00	0.00	1.00	Transfer from Emerg. Svcs.-Admin in FY 10
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	53.00	53.00	53.00	57.00	+ 4 Added in FY 10
Staff Assistant IV	1.00	0.00	0.00	0.00	
Chief Fire Prevention Inspector	1.00	1.00	1.00	1.00	
Total Positions	**80.00**	**79.00**	**79.00**	**84.00**	

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:	
Replace Fire Chief"s truck with car	25,500
2006 La France Rescue 51 - Espanola	185,000
2006 La France Rescue 22 - Palm Coast	185,000
Water rescue equipment	38,656
Transportation Control System	37,500
FY10 Rollover - 2 ambulances	315,000
Total	786,656

SUMMARY	**ACTUAL FY07-08**	**ACTUAL FY08-09**	**BUDGETED FY09-10**	**APPROVED FY10-11**
Revenues				
Ambulance Fees /Delinq. Fees	2,816,698	3,034,598	2,471,481	2,421,481
Firefighters Supp Comp	12,514	12,523	16,560	23,880
Fire Inspection Fees	5,344	9,480	11,255	9,380
Misc.-Emergency Services	405	7,753	500	500
General Fund	4,520,183	3,962,682	5,662,467	5,821,483
	7,355,144	**7,027,036**	**8,162,263**	**8,276,724**
Expenses				
Personnel 6,182,956		5,968,768	6,394,200	6,386,261
Operating	960,546	864,525	1,012,923	984,056
Capital	3,318	72,020	613,136	786,656
Debt Service	208,324	121,723	142,004	119,751
	7,355,144	**7,027,036**	**8,162,263**	**8,276,724**

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 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	0	0	1,751	0	(1,751)	
334.24-01	Hazardous Materials Update	2,441	2,352	2,352	3,430	1,078	
	TOTAL REVENUES	**2,441**	**2,352**	**4,103**	**3,430**	**(673)**	
	Expenses						
525.41-10	Communications Recurring	0	0	1,200	600	(600)	
525.46-40	Small Tools & Equipment	2,337	0	1,152	1,079	(73)	
525.48-10	Promotional Activities	0	0	0	0	0	
525.52-12	Other Operating Expenses	0	2,352	1,751	1,751	0	
525.52-20	Clothing & Wearing Apparel	0	0	0	0	0	
	TOTAL EXPENSES	**2,337**	**2,352**	**4,103**	**3,430**	**(673)**	

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. Information shown for historical purposes.

Fund 001 Dept 8079	DESCRIPTION EMS Grant	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.22-00	EMS C9818 & Following Years	24,279	0	0	1,771	1,771	FY 10 Rollover
	TOTAL REVENUES	**24,279**	**0**	**0**	**1,771**	**1,771**	
	Expenses						
526.46-40	Small Tools & Equipment	5,276	0	0	0	0	
526.52-40	Ambulance Drugs	0	0	0	0	0	
526.64-10	Equipment	18,997	0	0	1,771	1,771	FY 10 Rollover
	Total Operating Expenses	**24,273**	**0**	**0**	**1,771**	**1,771**	
	TOTAL EXPENSES	**24,273**	**0**	**0**	**1,771**	**1,771**	

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 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	0	0	17,612	0	-17,612	
331.20-01	State Homeland Security	25,824	0	26,250	44,612	18,362	FY 10 Rollover
	TOTAL REVENUES	**25,824**	**0**	**43,862**	**44,612**	**750**	
	Expenses						
525.10-12	Regular Salaries	0	0	0	0	0	
525.10-14	Overtime	5,772	0	0	0	0	
525.10-21	Employee Benefits	2,003	0	0	0	0	
	Total Personnel Expenses	**7,775**	**0**	**0**	**0**	**0**	
525.34-10	Other Contracted Services	17,497	0	41,362	42,112	750	FY 10 Rollover
525.46-40	Small Tools & Equipment	0	0	0	0	0	
525.51-10	Office Supplies	552	0	2,500	2,500	0	FY 10 Rollover
525.51-11	Office Equipment	0	0	0	0	0	
525.52-12	Other Operating Expenses	0	0	0	0	0	
525.52-30	Data Processing Software	0	0	0	0	0	
525.54-21	Employee Education/Training	0	0	0	0	0	
525.64-10	Equipment	0	0	0	0	0	
	Total Operating Expenses	**18,049**	**0**	**43,862**	**44,612**	**750**	
	TOTAL EXPENSES	**25,824**	**0**	**43,862**	**44,612**	**750**	

CERT GRANT

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

Fund 001 Dept 8606	DESCRIPTION CERT Grant	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.20-03	Fed Homeland Security-CERT	0	9,000	0	0	0	
	TOTAL REVENUES	**0**	**9,000**	**0**	**0**	**0**	
	Expenses						
525.34-10	Other Contracted Services	0	3,000	0	0	0	
525.46-40	Small Tools & Equipment	0	5,700	0	0	0	
525.47-10	Printing & Binding	0	115	0	0	0	
525.51-10	Office Supplies	0	185	0	0	0	
	TOTAL EXPENSES	**0**	**9,000**	**0**	**0**	**0**	

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 highway system as well as plans for long range projects and other capital improvements needed for the safety and welfare of the citizens of Flagler County.

The Engineers share the design and completion duties for capital projects and activities concerned with capital projects as well as other work performed within county rights-of-way associated with commercial developments and subdivisions.

Engineering also administers Florida Department of Environmental Protection (F.D.E.P.), Florida Inland Navigation District (F.I.N.D.), St. Johns River Water Management District (S.J.R. W.M.D.) Florida Department of Transportation (F.D.O.T.) and Department of Community Affairs (DCA) grant funds for projects such as road and drainage improvements, artificial reef, park development and beautification programs. Some projects require collaboration with municipalities (Beverly Beach, Bunnell, Flagler Beach, Marineland and Palm Coast) and local citizen groups such as Scenic A 1A PRIDE, the organization that steers the efforts of Flagler County's celebrated National Scenic Byway and Florida Scenic Highway.

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

The Engineering Department's role is critical to the safety and welfare of citizens in Flagler County. In fact, the Florida Statutes (Section 336.03) require that County Engineer be licensed as a

Professional Engineer. This standard ensures that the necessary infrastructure is provided at a quality level that conforms to the industry's most stringent standards.

Primary Functions

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

Current Projects

- Matanzas Woods Interchange Justification Report
- County Road 305 Bridge Replacement 734081 – Construction
- County Road 305 Bridge Replacement 734087 - Construction
- County Road 305 Bridge Replacement 734085 - Construction

Current Projects (continued)

- Flagler Shore Protection Project – Flagler County is the Local Sponsor of a Hurricane and Storm Damage Reduction

Engineering

Feasibility Study currently under development by the US Army Corps of Engineers

- Sidewalk on U.S. 1 in Bunnell - Design
- Lehigh Trail Segment III - Construction
- Varn Park Improvements - Design
- U.S. 1 & Royal Palms Signalization & Intersection Improvements - Design
- State Road 100 Sidewalks – Design
- Matanzas Woods / I-95 Interchange – Project Development and Environment (PD&E) Study
- Malacompra Oceanfront Park Improvements and Connector Trail - Design
- Colbert Lane Trail Head (at Lehigh Rail Trail) - Design
- Courthouse Renovations – repairs to the historic courthouse in Bunnell – Design & Construction

Projects for the Upcoming Fiscal Year

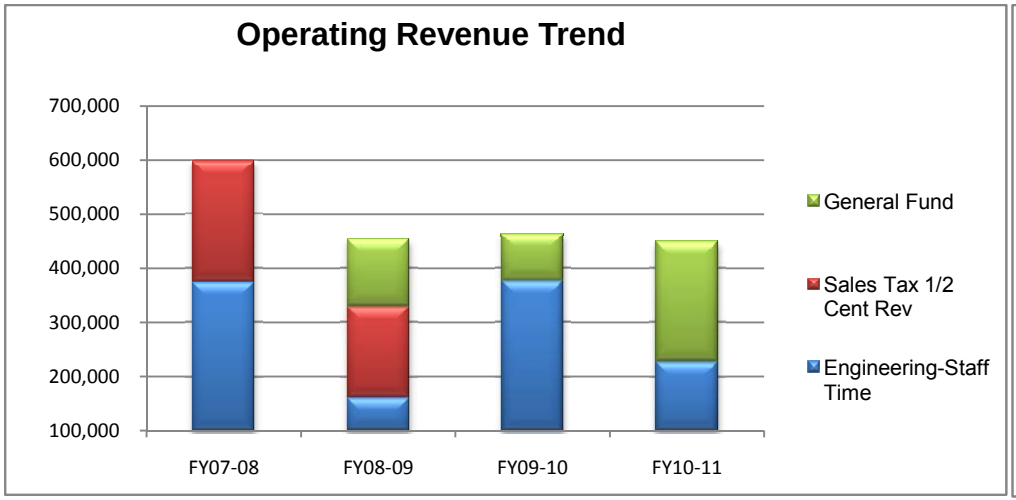
- County Road 305 Bridge Replacement 734082 - Construction
- Beverly Beach Utility Improvements (Palm Coast Wastewater Interconnect/Pump Station) - Design
- CR 302 Realignment - Design
- CR 305 Widening & Resurfacing - Construction
- Matanzas Woods / I-95 Interchange – Project Development and Environment (PD&E) Study
- Princess Place Bridge Replacement (over Styles Creek) - Design/Build
- County Road 305 Bridge Replacement 734083 – Construction
- Water Oak Road - Design
- Courthouse Renovations – repairs to the historic courthouse in Bunnell - construction
- Scenic Byways Project – Bings Landing Addition Improvements – Construction
- Health Department – Parking Lot Expansion - Design

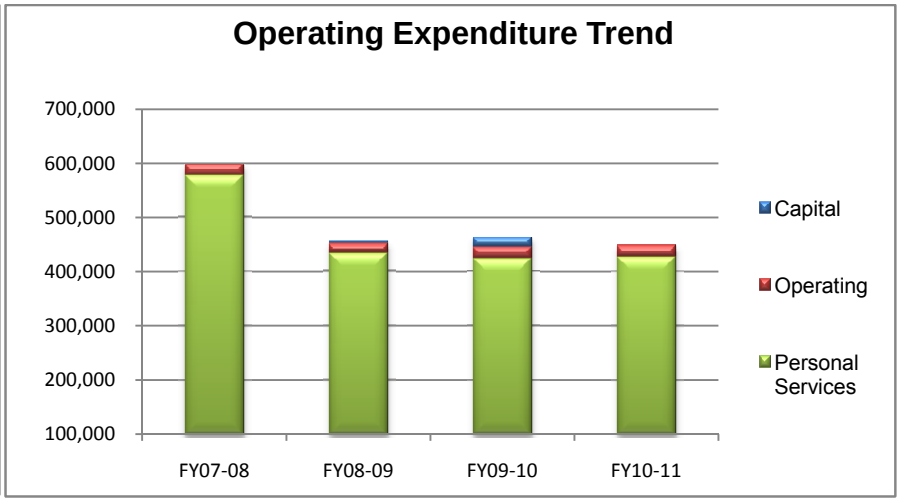
ENGINEERING **GENERAL FUND**

Fund 001 Dept 0800	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-05	Staff Time	374,595	161,536	375,705	227,756	(147,949)	
335.18-01	Sales Tax 1/2 Cent Rev	223,290	167,674	0	0	0	
381.00-00	General Fund	0	124,428	87,057	220,159	133,102	In prior years this was a transfer from Gen Fund
	TOTAL REVENUES	**597,885**	**453,638**	**462,762**	**447,915**	**(14,847)**	
	Expenses						
541.10-12	Regular Salaries	418,646	326,091	314,621	314,621	0	
541.10-14	Overtime	704	179	0	0	0	
541.xx-xx	Employee Benefits	157,597	107,771	109,120	112,890	3,770	
	Total Personnel Expenses	**576,947**	**434,041**	**423,741**	**427,511**	**3,770**	
541.xx-xx	Travel/Training	665	778	3,000	3,000	0	
41-10,41-20	Communications 3,	450	2,983	2,120	1,780	(340)	
541.42-01	Postage Expense	374	425	400	400	0	
541.45-20	Vehicle Insurance	1,014	1,808	952	875	(77)	
541.46-10	Building/Equipment Repairs	0	235	400	400	0	
541.46-20	Vehicle Repair	814	509	750	750	0	
541.46-30	Maintenance Agreements	2,502	4,652	4,700	4,500	(200)	
541.46-40	Small Tools & Equipment	258	0	400	400	0	
541.47-10	Printing & Binding	209	0	295	295	0	
541.48-20	Advertising	0	16	300	300	0	
541.51-10	Office Supplies	3,575	2,231	2,930	2,930	0	
541.51-11	Office Equipt under $1,000	283	158	1,574	1,574	0	
541.51-20	Data Processing Supplies	100	0	0	0	0	
541.52-10	Gas, Oil & Lubricants	3,198	1,794	2,500	2,500	0	
541.52-12	Other Operating Expenses	126	476	200	200	0	
541.52-30	Data Software Supplies	4,220	155	0	0	0	
541.54-10	Publications/Memberships	150	447	500	500	0	
	Total Operating Expenses	**20,938**	**16,667**	**21,021**	**20,404**	**(617)**	

Fund 001 Dept 0800	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
541.64-10	Equipment	0	2,930	18,000	0	(18,000)	Capital Technology Plan
	Total Capital Expenses	**0**	**2,930**	**18,000**	**0**	**(18,000)**	
							Overall Expense Reduction:
	TOTAL EXPENSES	**597,885**	**453,638**	**462,762**	**447,915**	**(14,847)**	**-3.21%**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY 10-11
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	1.00	1.00	1.00
Engineering Inspector	1.00	0.00	0.00	0.00
Drafter/CAD Technician	1.00	1.00	1.00	1.00
Staff Assistant III	1.00	1.00	1.00	1.00
Staff Assistant IV	1.00	0.00	0.00	0.00
Total Positions	**8.00**	**5.00**	**5.00**	**5.00**





As part of the FY 2010-11 budget, the Engineering Department is being moved to the General Fund.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Engineering-Staff Time	374,595	161,536	375,705	227,756
General Fund	0	124,428	87,057	220,159
Sales Tax 1/2 Cent Rev	223,290	167,674	0	0
	597,885	**453,638**	**462,762**	**447,915**
Personal Services	576,947	434,041	423,741	427,511
Operating	20,938	16,667	21,021	20,404
Capital	0	2,930	18,000	0
	597,885	**453,638**	**462,762**	**447,915**

NON-DEPARTMENTAL SUMMARY — GENERAL FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
General Fund	4,928,729	4,420,556	4,756,814	3,415,962	(1,340,852)
Violation of Local Ordinances/Driver Ed TF	56,828	51,945	51,945	38,465	(13,480)
Gas Reimbursement-Outside Agencies	639,190	676,250	550,000	508,750	(41,250)
Capital Grants	0	0	0	554,000	554,000
Ad Valorem Taxes	751,158	861,574	1,099,830	904,566	(195,264)
Cash Carry Forward	5,796,717	7,698,334	8,271,456	7,303,599	(967,857)
Interfund Transfer	0	1,000,000	600,000	425,694	(174,306)
Value Adjustment Board Filing Fees	2,700	2,700	2,700	2,700	0
Total Revenues	**12,175,322**	**14,711,359**	**15,332,745**	**13,153,736**	**(2,179,009)**
Expenses					
Pooled Expenditures	2,960,560	3,222,949	2,663,002	2,717,771	54,769
Interfund Transfers	1,566,921	405,100	1,170,013	425,694	(744,319)
Tax Increment Financing	751,158	861,574	1,099,830	904,566	(195,264)
General Fund-Capital Projects	332,700	629,656	630,415	904,077	273,662
Medical Examiner	173,296	203,700	198,469	198,469	0
Reserves	5,796,717	8,698,334	8,871,456	7,303,599	(1,567,857)
Value Adjustment Board	6,899	3,895	10,575	10,575	0
General Liability Insurance	587,071	686,151	688,985	688,985	0
Hist Res & Corridor Dev*	1,000	0	0	0	0
Total Expenses	**12,175,322**	**14,711,359**	**15,332,745**	**13,153,736**	**(2,179,009)**
Revenues vs. Expenses	**0**	**0**	**0**	**0**	**0**

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

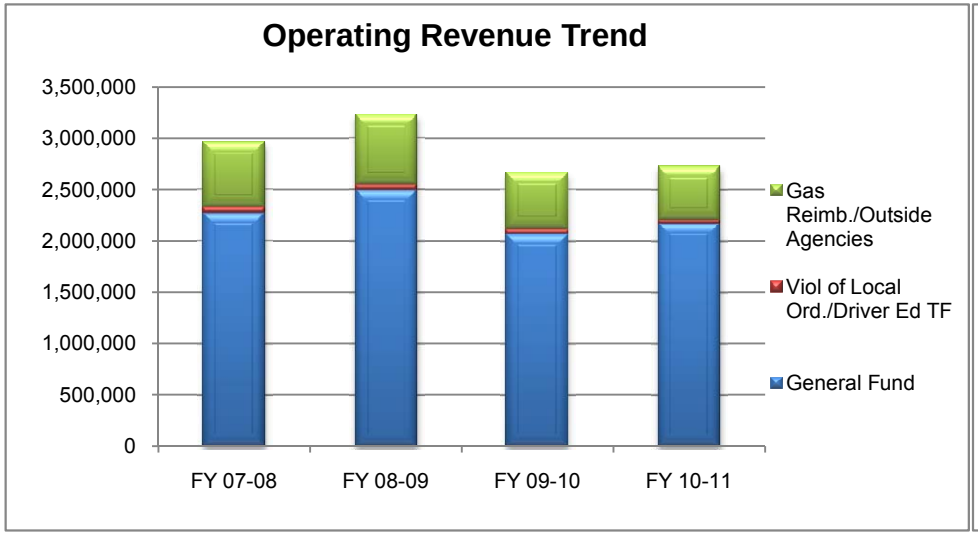
POOLED EXPENDITURES — GENERAL FUND

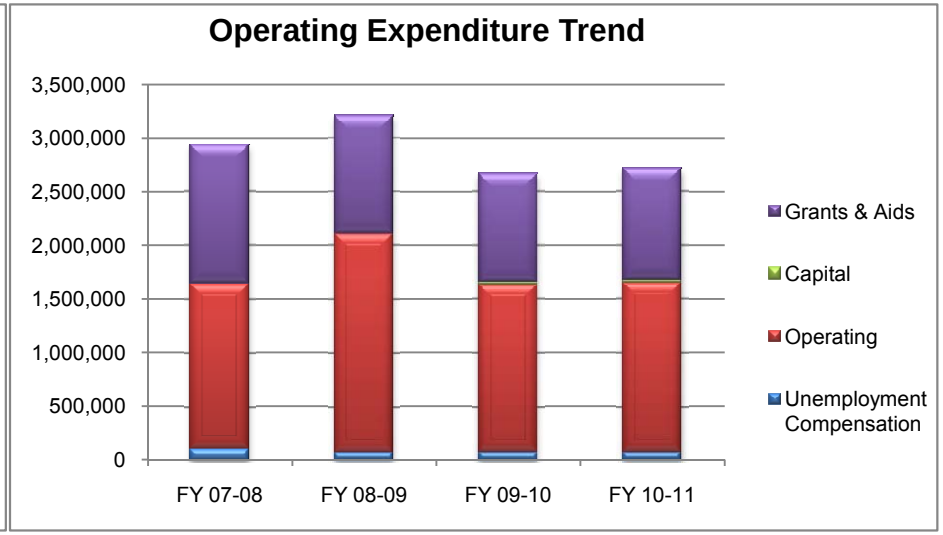
Fund 001 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	2,264,542	2,494,754	2,061,057	2,170,556	109,499	
354.11-00	Viol of Local Ordinances/Driver Ed TF	56,828	51,945	51,945	38,465	(13,480)	
341.21-00	Gas Reimbursement-Outside Agencies	639,190	676,250	550,000	508,750	(41,250)	
	TOTAL REVENUES	**2,960,560**	**3,222,949**	**2,663,002**	**2,717,771**	**54,769**	
	Expenses						
519.10-25	Unemployment Compensation Expense	109,609	79,750	79,750	75,750	(4,000)	
	Total Personnel Expenses	**109,609**	**79,750**	**79,750**	**75,750**	**(4,000)**	
511.34-10	Other Contracted Services	0	3,000	28,000	53,000	25,000	Municipal Code Codification and Fireworks
513.31-10	Professional Services	6,900	5,000	5,000	5,000	0	Bank counsel as needed
513.32-90	Annual Audit Service	133,000	144,000	149,000	158,000	9,000	
513.47-10	Printing & Binding	1,108	3,000	3,000	3,000	0	Printing of Annual Financial Report
519.31-10	Professional Services	28,500	109,200	4,200	4,200	0	PFM fees
519.34-10	Maintenance/Security	101,224	147,027	107,027	114,800	7,773	Courthouse Security
519.34-11	Computer Programming - H.T.E.	0	2,000	2,000	2,000	0	
519.34-90	Taxes & Assessments	1,087	1,025	0	1,000	1,000	Application for tax deeds/tax certificates
41-10,41-20	Communications	18,237	23,008	23,008	23,008	0	EOC Internet & long distance for Clerk & Sheriff
519.43-10	Utilities Expense	464,384	803,328	556,028	516,028	(40,000)	Largest costs for Judicial Bldg & Energy Plant
519.44-10	Rentals & Leases	33,000	0	0	0	0	Lease expired-temp. office at the Sunshine Complex
519.46-20	Vehicle Repair	173	0	0	0	0	
519.49-10	Other Current Charges	0	12,000	12,000	0	(12,000)	Moved to Bank Analysis Fees
519.49-12	Employee Educational Reimbursement	6,766	30,000	30,000	25,000	(5,000)	
519.49-15	Advertising	73	0	0	0	0	
519.49-18	Bank Analysis Fees	0	0	0	20,000	20,000	Based on FY 10 actuals
5110, 5111	Office Supplies & Equipment	722	0	0	0	0	
519.51-20	Data Processing Supplies	90	0	0	0	0	
519.52-10	Gas, Oil & Lubricants	639,190	656,250	550,000	530,000	(20,000)	Fuel purchases-outside agencies-offset by revenue
519.54-30	Membership in NEFRPC	36,521	38,363	38,363	38,363	0	
521.46-10	Building/Equipment Repairs	520	1,800	1,800	1,800	0	FHP-Radar Gun repairs
522.34-13	Haw Creek Preserve Service	0	2,700	2,700	2,700	0	Control Burn services provided by DOF-mandated
523.31-63	Medical Services-Prisoner	62,797	46,000	46,000	80,000	34,000	Inmate Medical based on current actuals
	Total Operating Expenses	**1,534,292**	**2,027,701**	**1,558,126**	**1,577,899**	**19,773**	

POOLED EXPENDITURES — GENERAL FUND

Fund 001 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
519-64.10	Capital Equipment	0	0	25,000	25,000	0	IT Computer Replacement Plan
	Total Capital	**0**	**0**	**25,000**	**25,000**	**0**	
517.72-30	Tax Anticipation Interest	12,515	0	0	0	0	Prior years tax anticipation note.
517.73-10	Other Debt Service Costs	13,013	13,000	0	0	0	Fees on tax anticipation note
	Total Debt Service Expenses	**25,528**	**13,000**	**0**	**0**	**0**	
519.81-32	City of Palm Coast	0	50,000	10,000	0	(10,000)	Coquina Coast Ex-Officio
522.81-15	Division of Forestry	7,958	18,473	18,473	18,473	0	
537.81-12	Soil & Water Conservation	1,585	2,415	2,415	2,415	0	
559.82-52	Enterprise Flagler	166,250	0	0	0	0	Moved to Economic Development Division
519-82-19	Flagler Volunteer Services	0	0	20,000	20,000	0	Moved from Social Services (RSVP)
562.81-10	Aid to Health Department	300,000	250,000	250,000	250,000	0	
562.82-39	Humane Society Building	8,358	0	0	0	0	
562.83-60	Humane Society-Sterilization	24,000	24,000	24,000	24,000	0	
562.34-40	Humane Society-Shelter	0	0	0	0	0	
562.34-41	Humane Society Rabies Testing	1,265	0	0	0	0	
562.83-79	Flagler Humane Society	180,592	131,340	133,978	131,340	(2,638)	
564.82-02	Jewish Federation Volusia/Flagler	2,500	0	0	0	0	
572.81-13	Aid to Flagler Beach-Lifeguard	52,938	80,000	80,000	80,000	0	
573.82-29	Aid to Council For Arts	0	5,063	5,063	4,000	(1,063)	Restricted Funds rcvd. from Fla Arts License plates
590.81-01	Aid/Contribution-School Board	62,874	68,131	65,098	61,111	(3,987)	Driver's Education Trust -includes prior yr. carry over
689.81-03	Juvenile Justice - Detention	482,811	473,076	391,099	447,783	56,684	As per Dept of Juvenile Justice letter dated 6/1/10
	Total Agency Funding	**1,291,131**	**1,102,498**	**1,000,126**	**1,039,122**	**38,996**	
	TOTAL EXPENSES	**2,960,560**	**3,222,949**	**2,663,002**	**2,717,771**	**54,769**	

POOLED EXPENDITURES — GENERAL FUND





NOTE FOR GRAPH

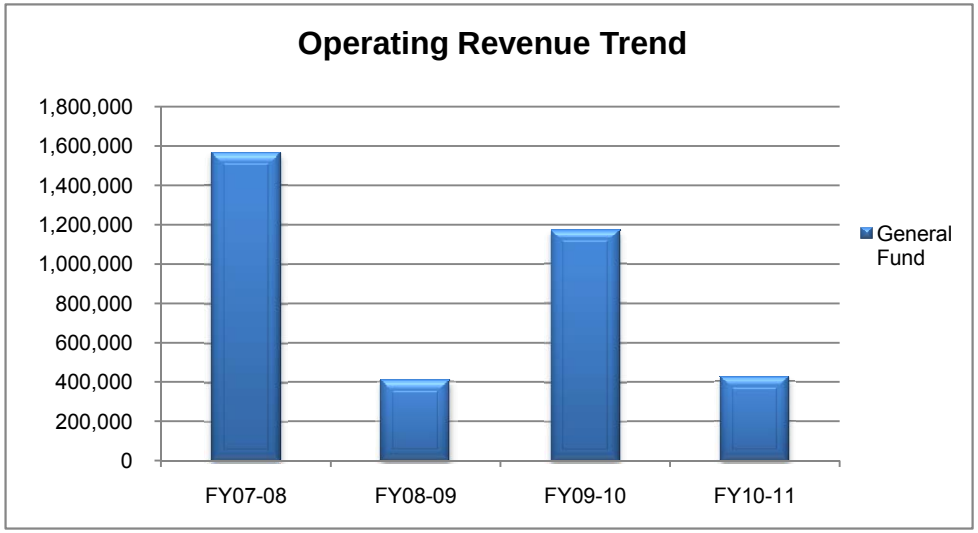
General Fund Revenues are sources not specific to this division. The largest source is ad valorem taxes. Gas reimbursement revenue is received from various governmental agencies utilizing Flagler County's fuel farm for the purchase of gas.

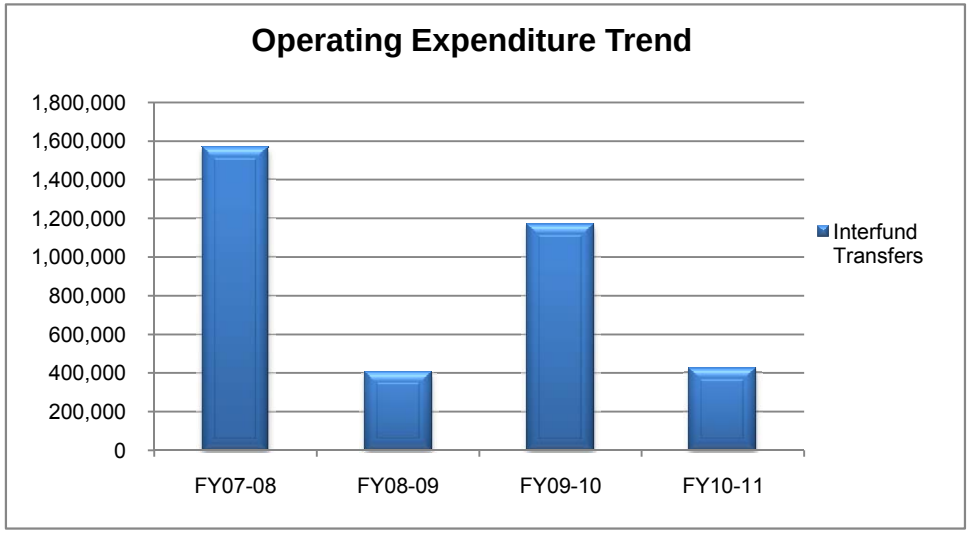
SUMMARY	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Revenues				
General Fund	2,264,542	2,494,754	2,061,057	2,170,556
Viol of Local Ord./Driver Ed TF	56,828	51,945	51,945	38,465
Gas Reimb./Outside Agencies	639,190	676,250	550,000	508,750
	2,960,560	**3,222,949**	**2,663,002**	**2,717,771**
Expenses				
Unemployment Compensation	109,609	79,750	79,750	75,750
Operating	1,534,292	2,027,701	1,558,126	1,577,899
Capital	0	0	25,000	25,000
Grants & Aids	1,291,131	1,102,498	1,000,126	1,039,122
Debt Service	25,528	13,000	0	0
	2,960,560	**3,222,949**	**2,663,002**	**2,717,771**

INTERFUND TRANSFERS — GENERAL FUND

Fund 001 Dept 4600	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	1,566,921	405,100	1,170,013	425,694	(744,319)	
	TOTAL REVENUES	**1,566,921**	**405,100**	**1,170,013**	**425,694**	**(744,319)**	
	Expenses						
581.91-10	Interfund Transfer (Capital Projects)	0	0	915,576	425,694	(489,882)	For Capital project details see Section 7
581.91-10	Interfund Transfer (Municipal Services)	0	0	213,606	0	(213,606)	Transfer to Fund 180 (Municipal Services)
581.91-10	Subsidy for Teen Court Program	3,248	12,600	29,606	0	(29,606)	
581.91-10	Subsidy for Legal Aid Fund	21,014	0	11,225	0	(11,225)	
581.91-10	Government Services Building	511,599	0	0	0	0	
581.91-10	Debt Service-Govt Services Complex	1,031,060	0	0	0	0	
581.91-10	Grant Match-Bull Creek-Capital Projects	0	42,500	0	0	0	
581.91-10	Styles Creek Bridge Repair-Princess Place	0	300,000	0	0	0	
581.91-10	Advancement of River to Sea Caretakers	0	50,000	0	0	0	
	TOTAL EXPENSES	**1,566,921**	**405,100**	**1,170,013**	**425,694**	**(744,319)**	

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
General Fund	1,566,921	405,100	1,170,013	425,694
	1,566,921	**405,100**	**1,170,013**	**425,694**
Expenses				
Interfund Transfers	1,566,921	405,100	1,170,013	425,694
	1,566,921	**405,100**	**1,170,013**	**425,694**

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 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
311-10-00	Ad Valorem Taxes	751,158	861,574	1,099,830	904,566	(195,264)	CRA value x millage rate
	TOTAL REVENUES	**751,158**	**861,574**	**1,099,830**	**904,566**	**(195,264)**	
	Expenses						
519.81-31	City of Flagler Beach CRA	248,646	187,448	168,957	106,783	(62,174)	
519.81-32	City of Palm Coast CRA	441,897	609,032	839,622	766,837	(72,785)	
519.81-26	Town of Marineland CRA	60,615	65,094	67,017	30,946	(36,071)	
519.81-33	City of Bunnell CRA	0	0	24,234	0	(24,234)	
	TOTAL CRA EXPENSES	**751,158**	**861,574**	**1,099,830**	**904,566**	**(195,264)**	

1. **Flagler Beach CRA** - Created 5/9/2002

Description	Amount
Current Year (2010) Estimated Taxable Value	$ 44,466,679
Base Year (2001) Taxable Value	24,154,210
Tax Increment Value	$ 20,312,469
	x95%
CRA Taxable Value Subject to Increment Payment	$ 19,296,846
Multiplied by Approved FY 2010 County Millage Rate (Mills)	5.5337
Estimated FY 2011 TIF Payment	$ 106,783

2. **City of Palm Coast CRA** - Created 11/28/2000

Description	Amount
Current Year (2010) Estimated Taxable Value	$185,960,435
Base Year (2003) Taxable Value	40,091,077
Tax Increment Value	$145,869,358
	x95%
CRA Taxable Value Subject to Increment Payment	$ 138,575,890
Multiplied by Approved FY 2011 County Millage Rate (Mills)	5.5337
Estimated FY 2011 TIF Payment	$ 766,837

3. **Town of Marineland CRA** - Created 11/28/2000

Description	Amount
Current Year (2010) Estimated Taxable Value	$ 11,100,074
Base Year (2002) Taxable Value	5,213,466
Tax Increment Value	$ 5,886,608
	x95%
CRA Taxable Value Subject to Increment Payment	$ 5,592,278
Multiplied by Approved FY 2011 County Millage Rate (Mills)	5.5337
Estimated FY 2011 TIF Payment	$ 30,946

4. **City of Bunnell CRA -** Created FY 07/08

Description	Amount
Current Year (2010) Estimated Taxable Value	$ 53,161,120
Base Year (2006) Taxable Value	68,433,904
Tax Increment Value	$(15,272,784)
	x95%
CRA Taxable Value Subject to Increment Payment	$ 14,509,145)
Multiplied by Approved FY 2011 County Millage Rate (Mills)	5.5337
Estimated FY 2011 TIF Payment	$ (80,289)

CAPITAL IMPROVEMENTS-GENERAL FUND

GENERAL FUND

Fund 001 Dept 6000/6010	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	Federal Grant (Barn Restoration)	0	0	0	204,000	204,000	
	Tourist Development Council Grant	0	0	0	150,000	150,000	
	National Scenic Byways Grant	0	0	0	200,000	200,000	
	General Fund	332,700	629,656	630,415	240,119	(390,296)	
	General Fund (carryover)	0	0	0	109,958	109,958	
	TOTAL REVENUES	**332,700**	**629,656**	**630,415**	**904,077**	**273,662**	
	Expenses						
640550	Health Department Parking Lot	0	0	28,000	28,000	0	
481140	Lehigh Rail/Trail Seg. I & II Mitigation	0	0	0	4,200	4,200	
150984	Parks Software	0	0	0	35,000	35,000	
310039	Princess Place Barn Restoration	0	0	0	408,000	408,000	
325700	River to Sea Enhancements	0	0	0	250,000	250,000	
360142	Wadsworth Park Boardwalk/Dock Repl	0	0	0	15,000	15,000	
289153	Moody Homestead Park Improvements	0	0	0	5,000	5,000	
183048	Clegg Property Demolition	0	0	0	0	0	
645630	Sheriff' Jail Expansion	242,537	563,014	0	0	0	
605566	Old Courthouse Restoration	0	66,642	460,000	150,000	(310,000)	
	Various Capital Projects	37,655	0	0	0	0	
320460	Relocation FFA to FCRA	16,256	0	0	0	0	
	Hammock Expand Restroom	19,348	0	0	0	0	
310082	Styles Creek Bridge Repair	12,564	0	0	0	0	
310083	Island House Bridge Repair	2,030	0	0	0	0	
310180	Princess Place Island House Deck Rep.	0	0	30,000	0	(30,000)	
090112	Holden House Building Improvements	0	0	23,415	8,877	(14,538)	
170143	Bing's Landing Dock Repair	0	0	40,000	0	(40,000)	
205020	Hammock CC Court Resurfacing	0	0	10,000	0	(10,000)	
360160/351	Wadsworth Park Improvements	0	0	39,000	0	(39,000)	
	Other Contracted Services	2,310	0	0	0	0	
	TOTAL EXPENSES	**332,700**	**629,656**	**630,415**	**904,077**	**273,662**	

MEDICAL EXAMINER — GENERAL FUND

Fund 001 Dept 2900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	173,296	203,700	198,469	198,469	0	
	TOTAL REVENUES	**173,296**	**203,700**	**198,469**	**198,469**	**0**	
	Operating Expenses						
527.31-64	Medical Examiner Expense	136,906	161,278	156,062	156,062	0	
527.34-15	Medical Examiner Transport	18,100	22,400	22,400	22,400	0	
	Total Operating Expenses	**155,006**	**183,678**	**178,462**	**178,462**	**0**	
527.81-02	Medical Examiner Building	18,290	20,022	20,007	20,007	0	
	Total Grant/Contribution	**18,290**	**20,022**	**20,007**	**20,007**	**0**	
	TOTAL EXPENSES	**173,296**	**203,700**	**198,469**	**198,469**	**0**	

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

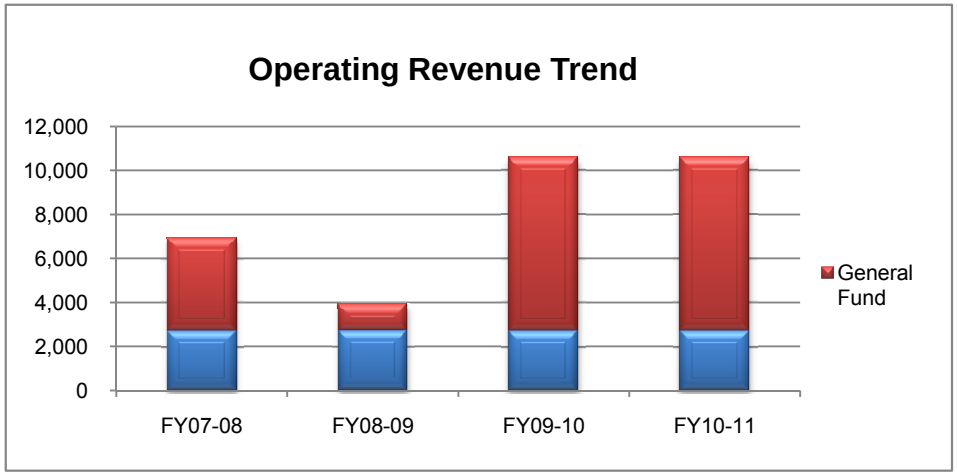
Fund 001 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
381.00-00	Interfund Transfer	0	1,000,000	600,000	0	(600,000)	Transfer from Health Insurance Fund
399.00-00	Cash Carry Forward	5,796,717	7,698,334	8,271,456	7,303,599	(967,857)	
	TOTAL REVENUES	**5,796,717**	**8,698,334**	**8,871,456**	**7,303,599**	**(1,567,857)**	
	Expenses						
587.98-10	Reserve for Contingency	300,000	300,000	300,000	300,000	0	To be allocated as needed at the Board's discretion
587.98-11	Reserves for Fund Balance Policy	4,339,113	6,740,000	7,167,485	5,680,007	(1,487,478)	F.C. Ordinance 2006-24 11/16/06
587.98-11	Anticipated Grant Match Requirements	10,000	0	0	0	0	
587.98-11	Moody Boat Launch-Dredge Boat Basin	12,500	0	0	0	0	
587.98-11	Bing's Landing-Dredge Boat Basin	12,500	0	0	0	0	
587.98-11	Urban & Community Forestry Grant Match	2,500	0	0	0	0	
587.98-11	Div of Historical Resources-Princess Place	40,000	0	0	0	0	
587.98-11	Timber Sales	57,741	0	0	0	0	
587.98-11	Florida Arts License Plates	5,063	0	0	0	0	
587.98-11	Choose Life License Plates	3,989	0	0	0	0	
587.98-11	Tortoise Relocation-Developer Contributions	12,003	0	0	0	0	Moved to the 180 Fund
587.98-13	Encumbrances	48,000	48,000	0	0	0	
587.98-31	Emergency/Disaster Response	111,549	250,000	300,000	300,000	0	
587.98-41	Personnel Service Reserves	290,646	310,309	280,379	200,000	(80,379)	
587.98-50	River Club-1st Amendment-Land	16,959	16,959	16,959	16,959	0	DRI Fees
587.98-50	River Club-2nd Amendment	595	595	595	595	0	DRI Fees
587.98-50	Plantation Bay Amendment	9,661	9,661	9,661	9,661	0	DRI Fees
587.98-50	Matanzas Shore DRI Amendment	2,694	2,694	2,694	2,694	0	DRI Fees
587.98-50	Grand Haven DRI Amendment	677	677	677	677	0	DRI Fees
587.98-50	Bulow Plantation DRI	8,075	8,075	8,075	8,075	0	DRI Fees
587.98-50	Bay Drive Park	1,000	1,000	1,000	1,000	0	Developer paid SJRWMD permit application fee
587.98-50	Matanzas Shore	5,709	5,709	5,709	5,709	0	
587.98-50	Reserve Sheriff Repeater Station	652	652	0	0	0	$35,000 rcvd 2/89
587.98-50	Reserves for Patrol Car	3,645	3,645	0	0	0	$20,000 rcvd 8/95-veh. bought-need disposition
587.98-50	Equity-Land	7,038	7,038	0	0	0	Maritime Est $3,888, Marineland Bch Subd $3,150
587.98-50	Fire EMS Facility PC Plant	240,902	240,902	240,902	240,902	0	
587.98-50	Reserve-Fire Service Flagler Polo	12,320	12,320	12,320	12,320	0	
587.98-50	Reserve-Drivers Ed Trust	16,186	0	0	0	0	
587.98-57	Future Costs-Jail Expansion	0	365,098	150,000	150,000	0	
587.98-58	Reserves for Helicopter Replacement	225,000	375,000	375,000	375,000	0	
	TOTAL EXPENSES	**5,796,717**	**8,698,334**	**8,871,456**	**7,303,599**	**(1,567,857)**	

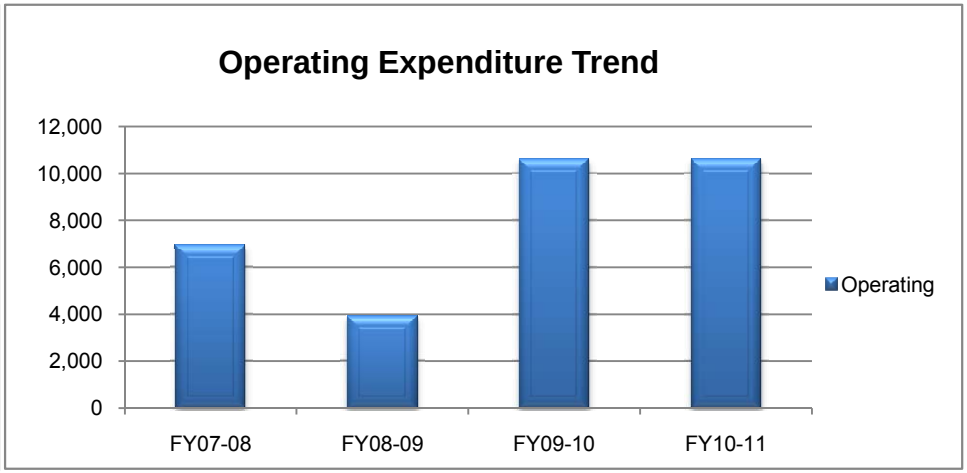
APPROVED BUDGET FY 2010-2011

VALUE ADJUSTMENT BOARD — GENERAL FUND

Fund 001 Dept 0600	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	PROPOSED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
341.91-00	Value Adjustment Board Filing Fees	2,700	2,700	2,700	2,700	0	
	General Fund	4,199	1,195	7,875	7,875	0	
	TOTAL REVENUES	**6,899**	**3,895**	**10,575**	**10,575**	**0**	
	Expenses						
513.31-10	Professional Services	5,900	3,738	10,000	10,000	0	Outside legal council for VAB
513.33-10	Court Reporting Services	550	0	0	0	0	
513.41-30	Postage Expense	84	61	75	75	0	
513.49-10	Other Current Charges	365	0	250	250	0	
513.49-15	Advertising	0	96	250	250	0	
	TOTAL EXPENSES	**6,899**	**3,895**	**10,575**	**10,575**	**0**	

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 budget.

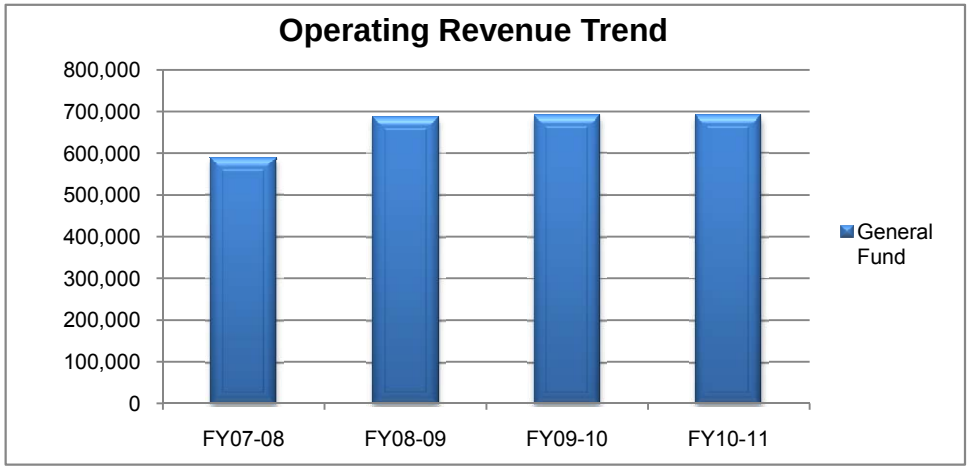
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	PROPOSED FY10-11
Revenues				
Value Adjustment Board Filing Fees	2,700	2,700	2,700	2,700
General Fund	4,199	1,195	7,875	7,875
	6,899	**3,895**	**10,575**	**10,575**
Expenses				
Operating	6,899	3,895	10,575	10,575
	6,899	**3,895**	**10,575**	**10,575**

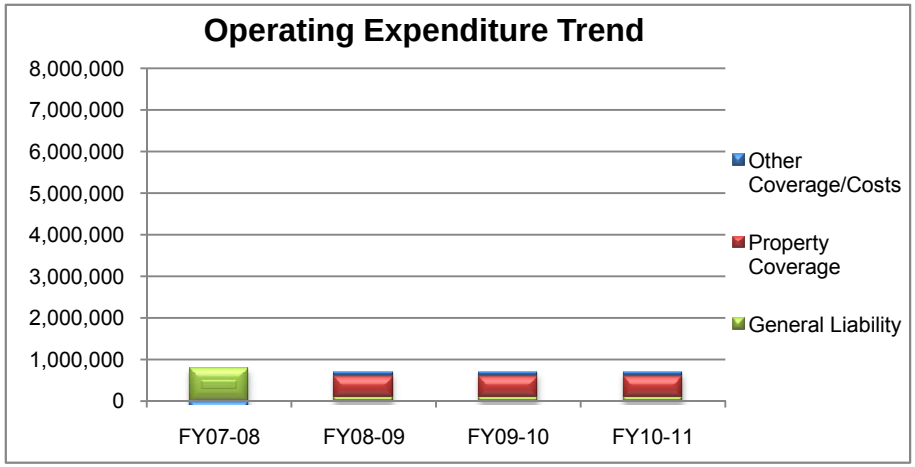
GENERAL LIABILITY/INSURANCE — GENERAL FUND

Fund 001 Dept 7000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	PROPOSED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
	General Fund	587,071	686,151	688,985	688,985	0	
	TOTAL REVENUES	**587,071**	**686,151**	**688,985**	**688,985**	**0**	
	Expenses						
519.31-10	Professional Services	46,800	0	0	0	0	Consultant services transferred to Health Insurance fund
519.45-10	General Liability Insurance	774,336	114,673	115,346	115,346	0	Transfer to 45-30 account.
519.45-11	Workers Comp Claims Exp	35,614	45,000	45,000	45,000	0	
519.45-30	Property/Casualty Insurance	0	479,699	479,699	479,699	0	
519.45-40	Workers Comp Ins Premium	(285,914)	0	0	0	0	
519.45-51	Public Officials Liability Insurance	4,557	35,101	35,101	35,101	0	
519.45-70	Law Enforcement AD & D	11,678	11,678	13,839	13,839	0	
	TOTAL EXPENSES	**587,071**	**686,151**	**688,985**	**688,985**	**0**	

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 (PGIT) Preferred Governmental Insurance Trust. The coverage for all buildings and contents is $119,899,869. 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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	PROPOSED FY10-11
Revenues				
General Fund	587,071	686,151	688,985	688,985
	587,071	**686,151**	**688,985**	**688,985**
Expenses				
General Liability	774,336	114,673	115,346	115,346
Property Coverage	0	479,699	479,699	479,699
Other Coverage/Costs	(187,265)	91,779	93,940	93,940
	587,071	**686,151**	**688,985**	**688,985**

APPROVED BUDGET FY 2010-2011

Flagler County Board of County Commissioners
FY 2010-2011

APPROPRIATION SUMMARY-ENTERPRISE AND OTHER OPERATING FUNDS

DEPARTMENT	BUDGET FY 10	BUDGET FY 11	% CHANGE	POSITIONS FY 10	POSITIONS FY 11
Special Revenue Funds:					
Public Works (County Transportation Trust Fund 102)	2,279,922	2,226,214	-2.4%	20.00	20.00
Planning & Zoning-Growth Management (Fund 180)	870,804	625,546	-28.2%	7.00	6.00
Building (Fund 181)	1,123,449	833,089	-25.8%	6.00	6.00
Emergency Communications E-911 (Fund 302)	1,373,246	874,549	-36.3%	2.60	2.75
Total Special Revenue Funds	**5,647,421**	**4,559,398**		**35.60**	**34.75**
Enterprise Funds:					
Airport (Fund 401)	3,675,896	5,037,169	37.0%	6.00	6.00
Solid Waste-Landfills (Fund 402)	4,086,755	4,342,401	6.3%	2.50	2.50
Residential Solid Waste Collection (Fund 405)	4,418,759	4,985,884	12.8%	0.00	1.00
Utility (Fund 404)	1,749,870	2,331,835	33.3%	2.50	2.50
Total Enterprise Funds	**13,931,280**	**16,697,289**		**11.00**	**12.00**
Internal Service Fund:					
Health Insurance	9,791,676	10,148,390	3.6%	0.00	0.00
Total Internal Service Funds	**9,791,676**	**10,148,390**		**0.00**	**0.00**
Total	**29,370,377**	**31,405,077**	**6.9%**	**46.60**	**46.75**

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 Paved and Unpaved Road Maintenance Division is responsible for the repair, maintenance and reconstruction of the County's road network, including 92.62 miles of paved roads, 131.7 miles of unpaved roads and 37 bridge structures. Proper maintenance of this infrastructure includes mowing, grading, tree trimming, pavement repair, shoulder rehabilitation, repair and replacement of roadside drainage structures, guardrail maintenance, aquatic vegetation control on 11 retention ponds (along Colbert Lane), as well as 45.3 miles of canals and drainage ditches throughout unincorporated Flagler County. This division also installs and maintains all regulatory signage, in accordance with the guidelines stipulated in the Manual of Uniform Traffic Control Devices. Paved and Unpaved Road Maintenance also provides in-house services to various county departments such as the Airport, General Services and Engineering for implementation and completion of projects included in the 5-year Capital Improvement Plan and Emergency Services for fire suppression and storm cleanup efforts as required.

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 right-of-ways, ditches, canals and retention areas in all unincorporated areas including the Daytona North Service District and Bimini Gardens.
- Mow and trim 224.32 miles of road right-of-ways (92.62 miles/paved and 131.7 miles/unpaved roads) 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.

ADMINISTRATION-PUBLIC WORKS — SPECIAL REVENUE FUND

Fund 102 Dept 1405	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
312.40-00	Local Option Fuel Tax	299,269	275,431	270,457	273,770	3,313	See page on 4-8 for explanation
	TOTAL REVENUES	**299,269**	**275,431**	**270,457**	**273,770**	**3,313**	
	Administration Expenses						
541.10-12	Regular Salaries	206,252	187,898	180,897	180,897	0	
541.xx-xx	Employee Benefits	74,679	67,846	69,792	72,312	2,520	
	Total Personnel Expenses	**280,931**	**255,744**	**250,689**	**253,209**	**2,520**	
541.31-10	Professional Services	21	11	172	172	0	Investment account charges
541.40-10	Travel Expenses	0	0	75	0	(75)	
41-10,41-20	Communications 2,	584	1,952	2,231	1,967	(264)	
541.41-30	Postage Expense	2	72	150	75	(75)	
541.44-10	Rentals & Leases	624	679	724	779	55	
541.45-20	Vehicle Insurance	866	629	1,046	991	(55)	
541.46-10	Building/Equipment Repairs	0	25	0	0	0	
541.46-20	Vehicle Repair	1,536	2,993	3,344	3,344	0	
541.46-40	Small Tools & Equipment	174	577	400	400	0	
541.47-10	Printing & Binding	250	0	100	100	0	
541.49-13	Service Awards/Recognition	226	0	0	0	0	
541.49-18	Bank Analysis Fees	412	2,504	500	500	0	
541.51-10	Office Supplies	876	1,570	1,500	1,500	0	
541.51-11	Office Equipment under $1,000	34	0	500	500	0	
541.52-10	Gas, Oil & Lubricants	10,434	8,493	7,326	9,933	2,607	
541.52-12	Other Operating Expenses	194	59	100	100	0	
541.52-20	Clothing & Wearing Apparel	105	123	100	100	0	
541.54-10	Publications/Memberships	0	0	0	100	100	
	Total Operating Expenses	**18,338**	**19,687**	**18,268**	**20,561**	**2,293**	
541.64-10	Equipment	0	0	1,500	0	(1,500)	Capital Technology Plan
	Total Capital Expenses	**0**	**0**	**1,500**	**0**	**1,500**	
	TOTAL EXPENSES	**299,269**	**275,431**	**270,457**	**273,770**	**3,313**	**Administration Expense Increase: 1.22%**

MAINTENANCE/PROJECTS-PUBLIC WORKS — SPECIAL REVENUE FUND

Fund 102 Dept 1420	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
341.92-00	Staff Time	573,389	158,576	40,000	40,000	0	Reduction in capital projects
341.92-07	MSTU/MSBU Staff Time	284,947	162,700	177,243	173,600	(3,643)	DNSD, Bimini Gardens roadway maintenance
335.49-00	Special Fuel/County Tax	435,014	424,804	422,858	477,077	54,219	See page 4-9 for explanation
312.40-00	Local Option Fuel Tax	132,917	160,223	128,410	161,091	32,681	See page 4-8 for explanation
331.20-15	Grants In Aid	101,415	79,023	0	0	0	
42.00&43.00	Constitutional Gas Tax	309,222	193,694	396,678	215,742	(180,936)	See page 4-9 for explanation
312.30-00	Ninth Cent Fuel Tax	340,666	335,909	306,268	367,446	61,178	See page 4-8 for explanation
335.49-01	Quarterly Fuel Tax Refund	49,733	50,007	45,000	45,000	0	
335.50-00	Motor Fuel Use Tax	3,661	4,662	2,300	2,300	0	
361.10-00	Interest	10,653	831	2,320	831	(1,489)	
364.41-00	Sale of Fixed Assets	5,079	11,788	5,500	5,500	0	
369.90.00	Miscellaneous	7,216	8,205	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(87,777)	(74,429)	13,348	
	Subtotal Revenues	**2,253,912**	**1,590,422**	**1,438,800**	**1,414,158**	**(24,642)**	
399.00-00	Cash Carry Forward	680,379	693,492	570,665	388,286	(182,379)	
	TOTAL REVENUES	**2,934,291**	**2,283,914**	**2,009,465**	**1,802,444**	**(207,021)**	
	Project Expenses						
541.10-12	Regular Salaries	799,024	633,115	623,688	623,688	0	
541.10-14	Overtime	15,015	13,775	4,500	4,500	0	
541.xx-xx	Employee Benefits	419,584	302,008	307,142	316,106	8,964	
	Total Personnel Expenses	**1,233,623**	**948,898**	**935,330**	**944,294**	**8,964**	
541.31-10	Professional Services	133	0	225	225	0	
541.34-10	Other Contracted Services	90,038	78,162	180,054	110,893	(69,161)	Elimination of Inmate Work Squad
40-10,54-21	Travel/Training	500	0	75	75	0	and reduced Canal Maintenance budget
41-10,41-20	Communications 2,	348	2,842	3,190	3,190	0	
541.41-30	Postage Expense	0	91	0	0	0	
541.43-10	Utilities Expense - Traffic Signals	9,987	12,826	13,680	13,680	0	Traffic signal SR100 & OK, various flashing lights
519-45-30	Property Insurance	0	3,451	3,451	3,451	0	Property insurance for traffic signals
541.44-10	Rentals & Leases	6,948	6,957	9,327	9,327	0	
541.45-20	Vehicle Insurance	25,182	40,129	40,483	32,704	(7,779)	Decrease based upon FY10 actual plus 5.7% increase
541.46-10	Building/Equip Repairs	2,669	3,809	3,500	3,500	0	
541.46-20	Vehicle Repair	232,293	192,440	180,000	180,000	0	
541.46-40	Small Tools & Equipment	5,279	7,761	7,944	7,944	0	
541.49-14	Landfill Tipping Fees	5,908	2,459	5,500	5,500	0	
541.52-10	Gas, Oil & Lubricants	253,245	162,487	203,118	167,296	(35,822)	Reduction in capital projects.
541.52-12	Other Operating Expenses	7,953	6,721	8,000	8,000	0	
541.52-20	Clothing & Wearing Apparel	224	1,064	750	750	0	
541.53-10	Road Materials & Supplies	57,854	65,447	127,852	90,000	(37,852)	
	Total Operating Expenses	**700,561**	**586,646**	**787,149**	**636,535**	**(150,614)**	

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

Fund 102 Dept 1420/4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
541.64-10	Equipment	0	265,806	76,500	25,000	(51,500)	Capital Equipment Plan
	Total Capital Expenses	**0**	**265,806**	**76,500**	**25,000**	**(51,500)**	
517.71-30	Principal on Loan	92,648	95,459	0	0	0	Final ayment n Y08 09 i F
517.72-30	Interest on Loan	7,478	2,478	0	0	0	
	Total Debt Service	**100,126**	**97,937**	**0**	**0**	**0**	
	Total Oper/Capital/Debt Expenses	**2,034,310**	**1,899,287**	**1,798,979**	**1,605,829**	**(193,150)**	**Operating, Capital and Debt Expense Reduction: -10.74%**
581.91-10	Interfund Tr-Public Transportation	206,492	0	0	0	0	FY08 ubsidy o ublics ransp.t ee eneral unds. G F
	Total Interfund Transfers	**206,492**	**0**	**0**	**0**	**0**	
587.98-11	Designated For Future Use	0	0	184,503	178,575	(5,928)	
587.98-41	Personal Service Reserves	0	0	25,983	18,040	(7,943)	20% of accrued leave + highest empl. payout.
	Total Reserve	**0**	**0**	**210,486**	**196,615**	**(13,871)**	
	Total Transfers and Reserves	**206,492**	**0**	**210,486**	**196,615**	**(13,871)**	
	TOTAL FUND EXPENSES	**2,540,071**	**2,174,718**	**2,279,922**	**2,076,214**	**(203,708)**	**Overall Expense Reduction: -8.93%**

PUBLIC WORKS - GRANTS — SPECIAL REVENUE FUND

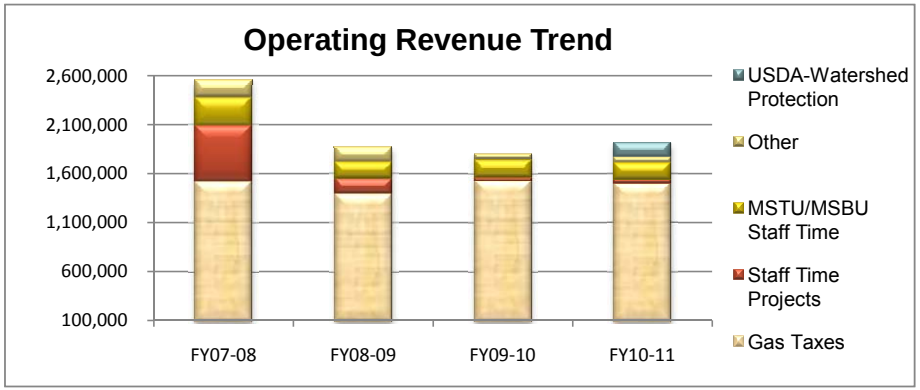
Fund 102 Dept 8228	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.27-06	USDA-Watershed Protection	0	0	0	150,000	150,000	
	TOTAL REVENUES	**0**	**0**	**0**	**150,000**	**150,000**	
	Expenses						
541.34-10	Other Contracted Services	0	0	0	75,000	75,000	
541.44-10	Rentals & Leases	0	0	0	50,000	50,000	
541.49-14	Landfill Tipping Fees	0	0	0	25,000	25,000	
	Total Operating Expenses	**0**	**0**	**0**	**150,000**	**150,000**	
	TOTAL EXPENSES	**0**	**0**	**0**	**150,000**	**150,000**	

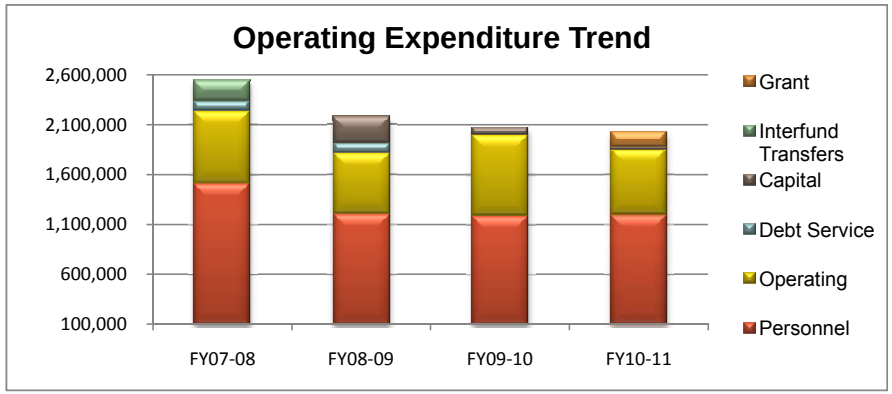
PUBLIC WORKS — SPECIAL REVENUE FUND

Fund 102

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Personnel Summary-Positions					
Public Works Operations Director	1.00	1.00	1.00	1.00	0.00
Asst Pubic Works Operations Director	1.00	1.00	1.00	1.00	0.00
Public Works Supervisor II	1.00	1.00	1.00	1.00	0.00
Equipment Operator IV	8.00	6.00	6.00	6.00	0.00
Equipment Operator III	5.00	3.00	3.00	3.00	0.00
Equipment Operator II	1.00	1.00	1.00	1.00	0.00
Equipment Operator I	4.00	4.00	4.00	4.00	0.00
Crew Leader I	1.00	0.00	0.00	0.00	0.00
Trades worker II	1.00	1.00	1.00	1.00	0.00
Trades worker III	2.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Total Positions	**26.00**	**20.00**	**20.00**	**20.00**	**0.00**

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 in the form of three separate levies. The Ninth Cent fuel tax may be used for road and right of way maintenance, equipment maintenance, equipment, drainage, street lighting, traffic signs and engineering.

SERVICE OBJECTIVES:

1) Achieve 100% completion of tree debris removal work requests within 48 hours of notification.
2) Complete cycle of slope mowing and trimming of County right-of-ways every eight (8) weeks (including all MSTUs) during the months of April through December.
3) Provide proactive pothole patching to achieve 90% of roadway pothole patching within 24 hours of discovery.

CAPITAL EQUIPMENT:

Replacement SCAG Mowers (2)	$	17,000
New ATV for Staff in lieu of Inmate Crew		8,000
	$	25,000

SUMMARY	**ACTUAL FY07-08**	**ACTUAL FY08-09**	**BUDGETED FY09-10**	**APPROVED FY10-11**
Revenues				
Staff Time Projects	573,389	158,576	40,000	40,000
MSTU/MSBU Staff Time	284,947	162,700	177,243	173,600
Gas Taxes	1,517,088	1,390,061	1,524,671	1,495,126
Other	177,757	154,516	55,120	53,631
USDA-Watershed Protection	0	0	0	150,000
Cash Carry Forward	680,379	693,492	570,665	388,286
Less 5% Statutory Reduction	0	0	(87,777)	(74,429)
	3,233,560	**2,559,345**	**2,279,922**	**2,226,214**
Expenses				
Personnel 1,	514,554	1,204,642	1,186,019	1,197,503
Operating	718,899	606,333	805,417	657,096
Capital	0	265,806	78,000	25,000
Debt Service	100,126	97,937	0	0
Interfund Transfers	206,492	0	0	0
Grant	0	0	0	150,000
Reserves	0	0	210,486	196,615
	2,540,071	**2,174,718**	**2,279,922**	**2,226,214**

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	0.32	0.12	0.44%
City of Bunnell	1.45	1.25	2.7%
City of Flagler Beach	2.89	1.82	4.71%
City of Palm Coast	38.94	34.03	72.97%
Unincorporated County	6.40	12.78	19.18%
TOTALS	50	50	100%

Funding for fiscal year 2010-2011 budget is:

Ninth Cent Fuel Tax (Split)	$367,446 in Public Works (102)
	$ 47,768 in Daytona North (702)
Local Option Fuel Tax (Split)	$434,861 in Public Works (102)
$	11,697 in Daytona North (702)

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.

Constitutional Fuel Tax

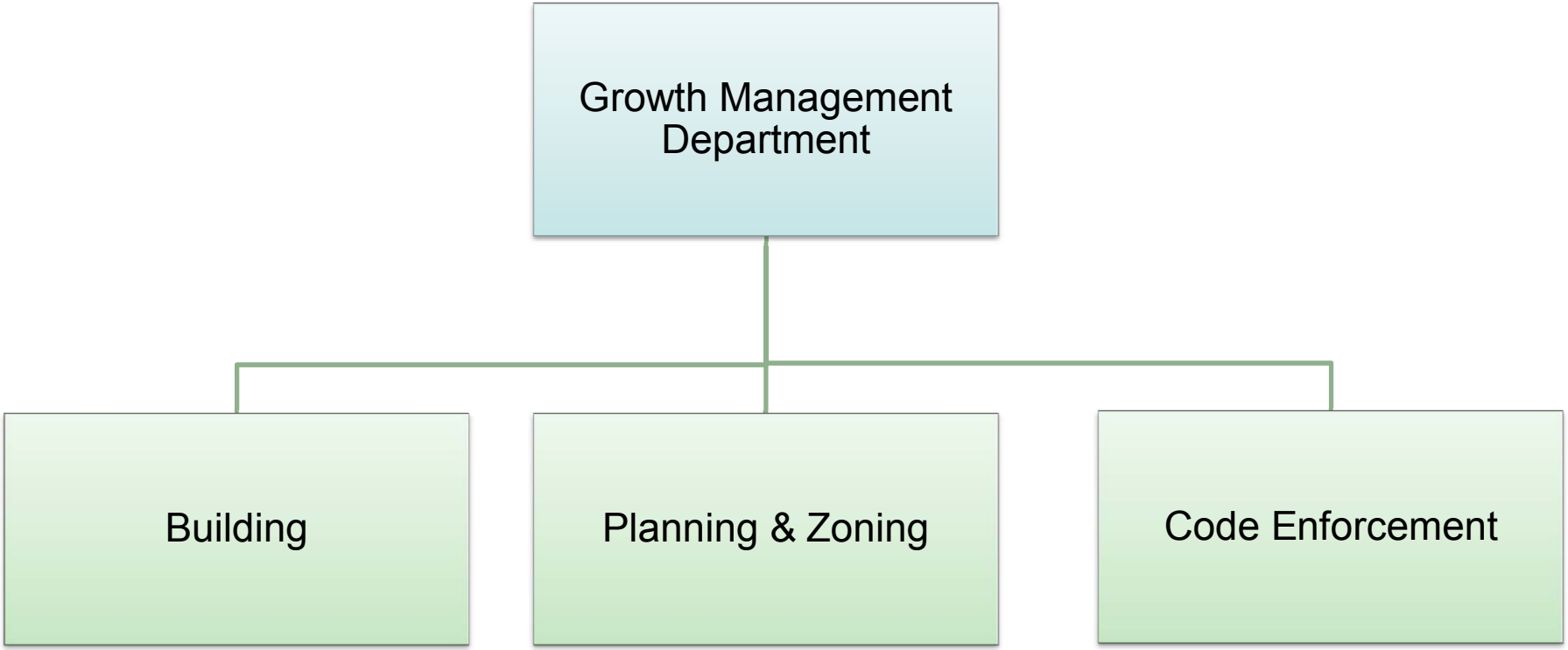
Sec 9(c), Article XII, Fla. Const, Sec 206.41(1)(a), 206.45, 206.47, 336.023 & 336.024, F.S.

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.



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

MUNCIPAL SERVICES FUND SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	
Revenues						
Fees	414,313	205,807	134,473	121,510	(12,963)	
Inspections	63,254	40,000	39,000	50,000	11,000	
Licenses	84,581	58,930	69,000	69,000		
Sales Tax 1/2 Cent Revenue	192,369	464,720	413,404	350,961	(62,443)	
Interest	15,457	315	44,729	0	(44,729)	
Interfund Transfer	25,009	59,227	32,191	0	(32,191)	
Cash Carry Forward	884,231	399,444	175,148	63,146	(112,002)	Florida Statute Section 320.08, and 561.342
Less 5% Statutory Reduction	0	(7,664)	(37,141)	(29,071)	8,070	
Total Revenues	**1,679,214**	**1,220,779**	**870,804**	**625,546**	**(245,258)**	
Expenses						
Planning and Zoning/Administration	1,032,505	935,683	538,955	447,642	(91,313)	
Code Enforcement	132,273	145,614	133,992	126,174	(7,818)	
Transfers, Pooled, Reserves	270,939	45,865	197,857	51,730	(146,127)	
Total Expenses	**1,435,717**	**1,127,162**	**870,804**	**625,546**	**(245,258)**	
Revenues vs. Expenses	**243,497**	**93,617**	**0**	**0**	**0**	

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Personnel Summary-Positions				
Planning & Zoning/Administration	11.00	9.50	7.00	6.00
Code Enforcement	2.00	2.00	2.00	2.00
Total Positions	**13.00**	**11.50**	**9.00**	**8.00**

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.

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 & Development Board, and the Board of County Commissioners, as applicable, for their review and decision.

The majority of the essential functions of the Planning and Zoning 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.

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 amendments.
- Joint Planning Agreements are under negotiation with the City of Bunnell and the City of Palm Coast. Continue to facilitate improved collaboration with the City of Bunnell and Palm Coast through joint planning agreements and memorandum of understanding.
- In late 2010 incorporating the Updated Comprehensive Plan, rewrite the Land Development Code.

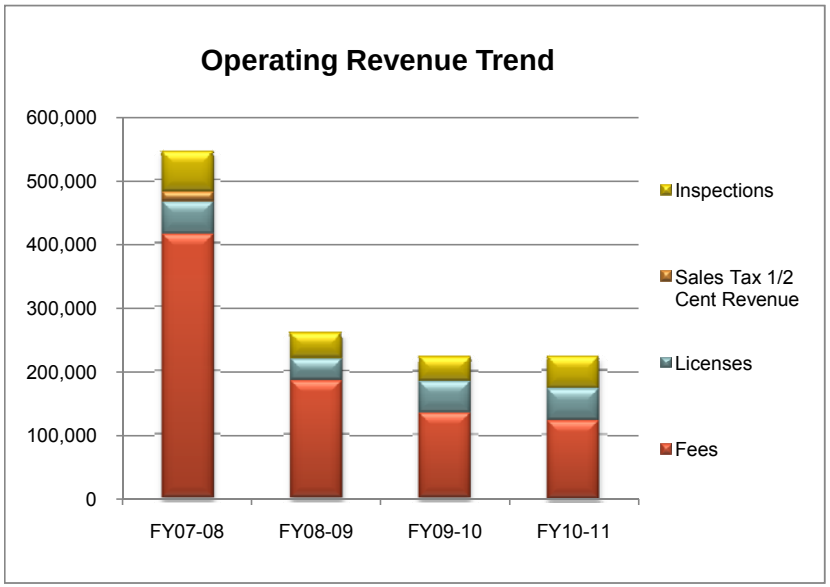
PLANNING & ZONING/ADMINISTRATION-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND

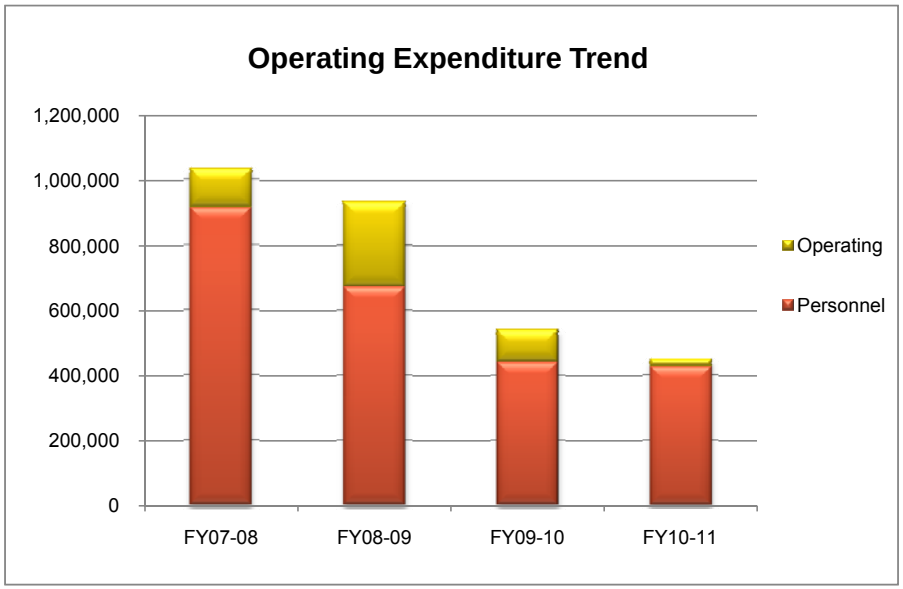
Fund 180 Dept 1700	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
349.02-00	DRI Fees/CDD Fees	141,650	20,825	0	0	0	
349.05-00	LUC/Planning Review Fees	69,676	31,103	33,265	30,000	(3,265)	
323.00-00	ROW Utilization/Permit & Review Fees	27,329	0	8,160	8,000	(160)	
335.14-00	Mobile Home Licenses	27,239	11,226	30,000	30,000	0	
335.15-00	Alcoholic Beverage Licenses	23,405	22,704	20,000	20,000	0	
335.18-01	Sales Tax 1/2 Cent Revenue	97,875	357,442	336,090	237,148	(98,942)	
341.92-03	Administrative Fees (Impact Fee-Trans)	10,410	1,851	5,416	4,510	(906)	
341.92-04	Administrative Fees (Impact Fee-Parks)	524	227	450	300	(150)	
342.52-00	Swale Grade Sheet Review Fees	675	510	300	300	0	
369.90-09	Planning & Zoning	1,886	1,205	2,000	1,000	(1,000)	Legal Fee Reimbursement
361.10-00	Interest	15,457	315	2,000	0	(2,000)	
381.00-00	Interfund Transfer	0	0	9,238	0	(9,238)	
341.92-00	Development Engineering Review Fees	56,880	59,227	34,650	30,000	(4,650)	
341.92-02	Administrative Fee (Impact Fee - Schools)	6,240	10,692	3,000	3,000	0	
342.50-00	Construction Plan Review	63,254	68,094	16,020	16,000	(20)	Subdivision Construction Plan Review
342.51-00	Development Engineering Inspections	50,850	40,000	39,000	50,000	11,000	
349.01-01	Dev Svc Application Fees	37,806	42,900	22,740	23,000	260	
349.01-02	Dev Svcs-Admin-Other Cities	9,716	5,000	5,000	5,000	0	Flagler Beach
349.12-01	Wetland Review Fees	0	2,400	400	400	0	
364.41-00	Sale of Fixed Assets	416	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(28,774)	(22,432)	6,342	
	Sub-Total Revenues	**641,288**	**675,721**	**538,955**	**436,226**	**(102,729)**	
399.00-00	Cash Carry Forward	740,561	259,962	0	11,416	11,416	
	TOTAL REVENUES	**1,381,849**	**935,683**	**538,955**	**447,642**	**(91,313)**	
	Expenses						
515.10-12	Regular Salaries	657,172	492,390	328,735	314,268	(14,467)	
515.10-14	Overtime	40	0	1,500	0	(1,500)	
515.xx-xx	Employee Benefits	255,582	179,639	109,170	109,923	753	
	Total Personnel Expenses	**912,794**	**672,029**	**439,405**	**424,191**	**(15,214)**	
515.31-10	Professional Services	96,896	36,388	69,312	0	(69,312)	
515.34-10	Other Contracted Services	0	59,905	0	0	0	
515.34-20	Governmental Services	0	0	5,000	5,000	0	GIS Mapping Services (paid to ES-E911)
515.40-10	Travel Expenses	623	495	0	0	0	
41-10,41-20	Communications 6,556		5,154	4,920	3,192	(1,728)	
515.41-30	Postage Expense	2,045	971	1,625	1,125	(500)	
515.45-20	Vehicle Insurance	918	2,100	1,530	464	(1,066)	Eliminated Two Vehicles
515.46-10	Bldg/Equip Repairs	234	247	0	0	0	
515.46-40	Small Tools and Equipment	65	166	220	50	(170)	
46-20,52-10	Vehicle Costs	639	4,599	4,755	4,150	(605)	Eliminated Two Vehicles
515.46-30	Maintenance Agreements	2,965	2,916	5,103	3,860	(1,243)	Copier Maintenance
515.47-10	Printing & Binding	1,333	191	592	0	(592)	
515.49-10	Other Current Charges	96	141,336	100	600	500	
515.49-15	Advertising	3,218	1,878	2,500	1,320	(1,180)	Legal Ads

PLANNING & ZONING-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND

Fund 180 Dept 1700	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses - Continued						
515.51-10	Office Supplies	3,533	3,366	3,000	3,000	0	
xxx-xx-xx	Miscellaneous	102	585	50	0	(50)	
51-20, 52-30	Data Processing Charges	468	0	200	200	0	
515.54-10	Publications/Memberships	0	1,254	555	490	(65)	
54-20,54-21	Employee Education and Training	20	619	88	0	(88)	American Planning Association
	Total Operating Expenses	**119,711**	**262,170**	**99,550**	**23,451**	**(76,099)**	
515.64-10	Equipment	0	1,484	0	0	0	
	Total Capital Expenses	**0**	**1,484**	**0**	**0**		
	TOTAL EXPENSES	**1,032,505**	**935,683**	**538,955**	**447,642**	**(91,313)**	

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.

Personnel Summary-Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Planning Director	1.00	1.00	1.00	1.00
*Environmental Planner III	1.00	1.00	0.00	0.00
Development Review Planner III	1.00	1.00	1.00	1.00
Planner I	2.00	1.00	0.00	0.00
Central Permitting Tech	2.00	1.50	1.00	1.00
Land Development Tech	1.00	1.00	1.00	1.00
Development Engineer	1.00	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00	0.00
Growth Management Coordinator	1.00	1.00	1.00	1.00
Total Positions	**11.00**	**9.50**	**7.00**	**6.00**

*Environmental Planner III transferred to Administration/Land Management

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Fees	414,058	184,807	134,473	121,510
Inspections	63,254	40,000	39,000	50,000
Licenses	50,644	33,930	50,000	50,000
Sales Tax 1/2 Cent Revenue	97,875	357,442	336,090	237,148
Interest	15,457	315	0	0
Interfund Transfer	0	59,227	5,866	0
Cash Carry Forward	740,561	259,962	2,300	11,416
Less 5% Statutory Reduction	0	0	(28,774)	(22,432)
	1,381,849	**935,683**	**538,955**	**447,642**
Expenses				
Personnel	912,794	672,029	439,405	424,191
Operating	119,711	262,170	99,550	23,451
Capital	0	1,484	0	0
	1,032,505	**935,683**	**538,955**	**447,642**

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. Since 2003, over 129 structures have been removed through Code Enforcement actions. The removal of unsafe structures leads to higher quality of life for the citizens of Flagler County.

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.

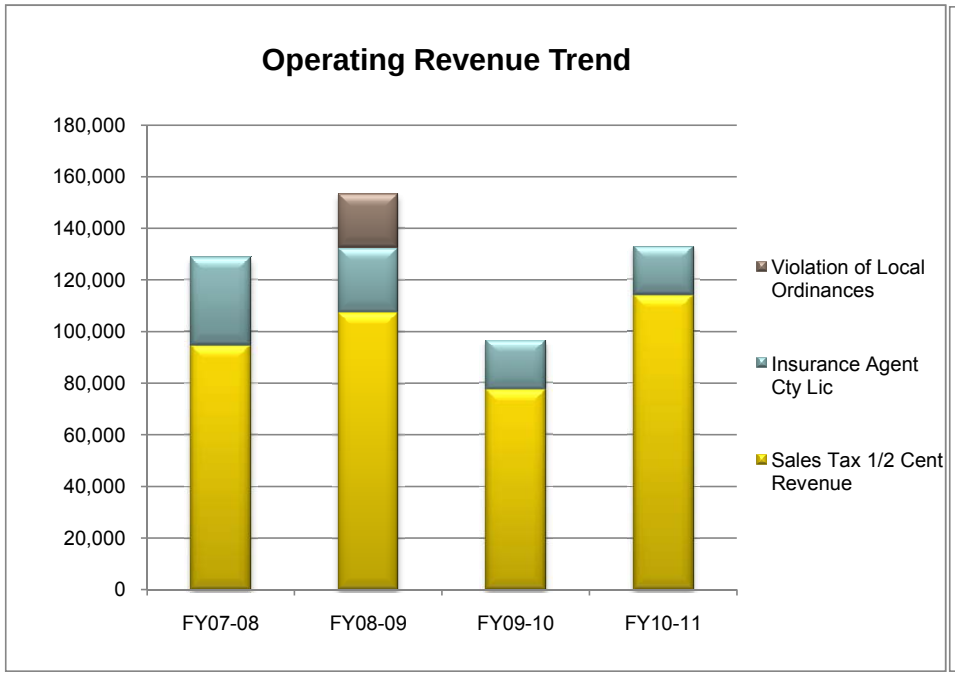
Top 5 Violations

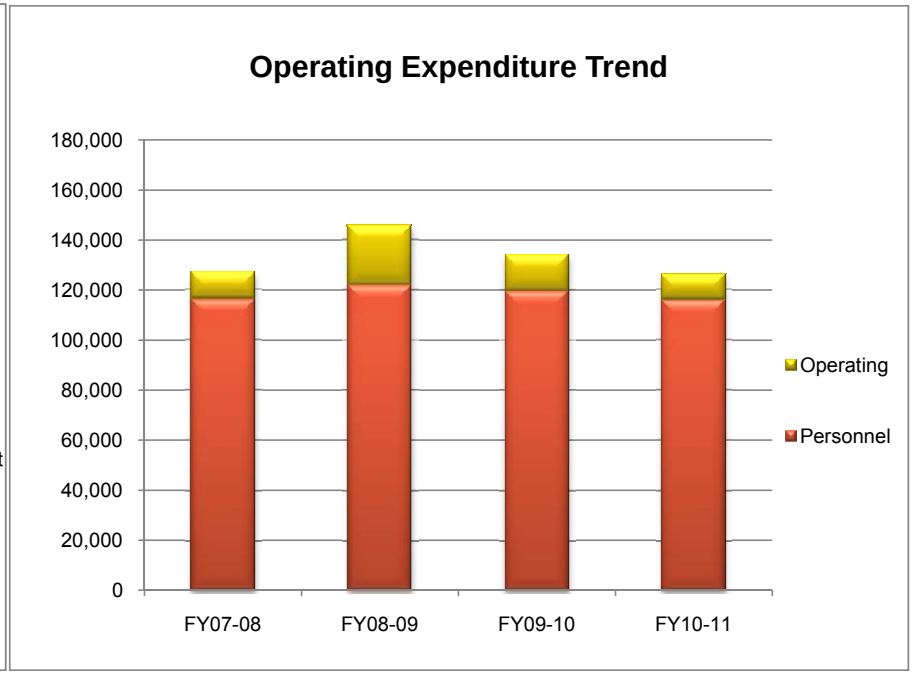
- Signs in the Right of Way
- Unpermitted Work
- Unsafe Sites and Buildings (abandoned structures)
- Litter
- Unlicensed Activity; business, contracting, etc.

CODE ENFORCEMENT-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND

Fund 180 Dept 2001	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
335.18-01	Sales Tax 1/2 Cent Revenue	94,494	107,278	77,314	113,813	36,499	
335.13-00	Insurance Agent Cty Lic	33,937	25,000	19,000	19,000	0	
354.00-00	Violation of Local Ordinances	0	21,000	0	0	0	
381.00-00	Interfund Transfer	0	0	44,729	0	(44,729)	
398.00-00	Less 5% Statutory Reduction	0	(7,664)	(7,051)	(6,639)	412	
	Sub-Total Revenues	**128,431**	**145,614**	**133,992**	**126,174**	**(7,818)**	
399.00-00	Cash Carry Forward	3,842	0	0	0	0	
	TOTAL REVENUES	**132,273**	**145,614**	**133,992**	**126,174**	**(7,818)**	
	Expenses						
529.10-12	Regular Salaries						
529.10-14	Overtime	79,777	81,005	80,995	80,995	0	
529.xx-xx	Employee Benefits	62	3,500	3,500	0	(3,500)	
	Total Personnel Expenses	36,321	37,305	34,893	34,871	(22)	
		116,160	**121,810**	**119,388**	**115,866**	**(3,522)**	
529.34-10	Other Contracted Services						
41-10,41-20	Communications 0		12,000	0	0	0	
529.41-30	Postage Expense	2,156	2,580	3,720	1200	(2,520)	
529.45-20	Vehicle Insurance	673	1,500	2,000	1000	(1,000)	
529.46-20	Vehicle Repair	0	999	969	918	(51)	
529.46-40	Small Tools & Equipment	720	1,500	1,500	1550	50	
529.47-10	Printing & Binding	185	200	200	100	(100)	
529.51-10	Office Supplies	283	600	500	500	0	
529.51-20	Data Processing Supplies	497	300	300	150	(150)	
529.52-10	Gas, Oil, Lubricants	2,391	0	0	0	0	
529.52-12	Other Operating Expenses	3,516	3,000	4,290	4290	0	
529.52-20	Clothing & Wearing Apparel	29	100	100	100	0	
529.52-30	Data Processing Software	170	1,025	1,025	500	(525)	
	Total Operating Expenses	97	0	0		0	
		10,717	**23,804**	**14,604**	**10,308**	**(4,296)**	
529.64-10	Equipment						
	Total Capital Expenses	5,396	0	0	0	0	
		5,396	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES						
		132,273	**145,614**	**133,992**	**126,174**	**(7,818)**	

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Sales Tax 1/2 Cent Revenue	94,494	107,278	77,314	113,813
Insurance Agent Cty Lic	33,937	25,000	19,000	19,000
Violation of Local Ordinances	0	21,000	0	0
Interfund Transfer	0	0	44,729	0
Less 5% Statutory Reduction	0	(7,664)	(7,051)	(6,639)
	128,431	**145,614**	**133,992**	**126,174**
Expenses				
Personnel 116,	160	121,810	119,388	115,866
Operating	10,717	23,804	14,604	10,308
Capital	5,396	0	0	0
	132,273	**145,614**	**133,992**	**126,174**

Personnel Summary-Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
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 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
335.18-01	Sales Tax 1/2 Cent Rev	0	0	0	0	0	
354.01-01	Animal Control Surcharge	255	0	0	0	0	
381.00-00	Interfund Transfer	25,009	0	26,325	0	(26,325)	
399.00-00	Cash Carry Forward	38,484	24,264	0	25,009	25,009	
398.00-00	Less 5% Statutory Reduction	0	0	(1,316)	0	1,316	
	TOTAL REVENUES	**63,748**	**24,264**	**25,009**	**25,009**	**0**	
	Expenses						
562.34-40	Humane Society - Animal Control	44,592	0	0	0	0	
537.34-24	Tortoise Relocation	745	24,264	25,009	25,009	0	Developer contributions for Tortoise Relocation
519.31-10	Investment Advisor	250	0	0	0	0	
519.34-10	Bank Fees	278	0	0	0	0	
	Total Pooled Expenses	**45,865**	**24,264**	**25,009**	**25,009**	**0**	
	TOTAL EXPENSES	**45,865**	**24,264**	**25,009**	**25,009**	**0**	

FUND RESERVES-GROWTH MANAGEMENT — MUNICIPAL SERVICES FUND

Fund 180 Dept 5000						
	Revenues					
381.00-00	Interfund Transfer	0	0	0	26,721	26,721
399.00-00	Cash Carry Forward	105,186	115,218	172,848	0	(172,848)
	TOTAL RESERVES REVENUES	**105,186**	**115,218**	**172,848**	**26,721**	**(146,127)**
	Expenses					
587.98-11	Designated For Future Use	0	0	151,839	0	(151,839)
587.98-41	Personal Services Reserve	0	0	21,009	26,721	5,712
	TOTAL RESERVES EXPENSES	**0**	**0**	**172,848**	**26,721**	**(146,127)**

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. In December 2008 Flagler County entered into an interlocal agreement to conduct permitting and plan review services for the Flagler County School Board projects. Direct and indirect costs associated with performing these functions are paid in accordance to Florida Statutes.

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.

BUILDING **BUILDING DEPARTMENT FUND**

Fund 181 Dept 2000/4900/5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +(-)	COMMENTS
	Revenues						
322.00-00	Building Permit Revenue	370,445	389,908	205,789	200,000	(5,789)	
322.01-00	Education Fee for Inspectors	16,759	25,000	12,000	10,000	(2,000)	.02% of Permit Fee (per Fee Resolution)
322.02-00	Building Permit Fees Other Cities	72,005	57,936	50,000	30,000	(20,000)	Flagler Beach
342.20-00	Fire Inspection Fees	4,846	0	1,500	1,500	0	
349.06-00	Fire Inspection Review	2,702	0	2,000	2,000	0	
369.30-00	Refund Prior Year Expenses	1,518	0	0	0	0	
361.10-00	Interest for Fund	44,483	39,779	8,045	1,200	(6,845)	
369.90-03	Radon Gas	354	300	300	300	0	
329.01-01	Contractor Licenses	47,385	30,400	21,510	26,150	4,640	
329.02-03	Inspection Fee for School Board	0	0	16,800	16,800	0	Per Interlocal Agreement
354.12-01	Unlicensed Contractor Fines	1,760	2,500	2,500	2,500	0	
354.12-02	Unsafe Structure Lien Satisifation	0	0	0	2,000	2,000	
398.00-00	Less 5% Statutory Reduction	0	(27,291)	(16,022)	(14,623)	1,399	
XXXXXX	Unsafe Building Abatement Grant	0	0	0	7,160	7,160	
	Sub-Total Revenues	**562,257**	**518,532**	**304,422**	**284,987**	**(19,435)**	
399.00-00	Cash Carry Forward	1,577,412	1,325,982	819,027	548,102	(270,925)	
	TOTAL FUND REVENUES	**2,139,669**	**1,844,514**	**1,123,449**	**833,089**	**(290,360)**	
	Expenses						
524.10-12	Regular Salaries	479,143	444,802	338,125	338,125	0	
524.10-14	Overtime	262	1,150	1,150	0	(1,150)	
524.xx-xx	Employee Benefits	194,074	173,584	125,503	126,609	1,106	
	Total Personnel Expenses	**673,479**	**619,536**	**464,778**	**464,734**	**(44)**	
31-10,34-10	Investment Fees	1,235	900	1,300	1,300	0	
524.34-10	Unsafe Building Abatement Grant	0	0	0	7,160	7,160	
524.34-10	Other Contracted Services	25,623	42,900	25,500	3,500	(22,000)	Offsite I.T. storage
524.40-12	Building Department - Education	20,103	20,500	12,000	10,000	(2,000)	Per Fee Resolution
524.41-10	Communications Recurring	8,536	8,460	8,388	3,804	(4,584)	
524.42-01	Postage Expense	1,685	2,000	2,000	1,500	(500)	
524.45-20	Vehicle Insurance	3,529	2,530	1,991	1,882	(109)	
524.45-60	Other Insurance & Bonds	85	0	0	0	0	
524.46-20	Vehicle Repair	2,361	5,000	5,000	3,630	(1,370)	
524.46-30	Maintenance Agreements	45,415	34,495	42,412	42,412	0	
524.46-40	Small Tools & Equipment	87	1,000	500	100	(400)	
524.47-10	Printing & Binding	279	1,000	500	500	0	
524.47-10	Other Charges and Obligations	20	0	0	0	0	
524.49-15	Advertising	43	0	0	0	0	
524.51-10	Office Supplies	3,395	4,200	2,500	2,000	(500)	

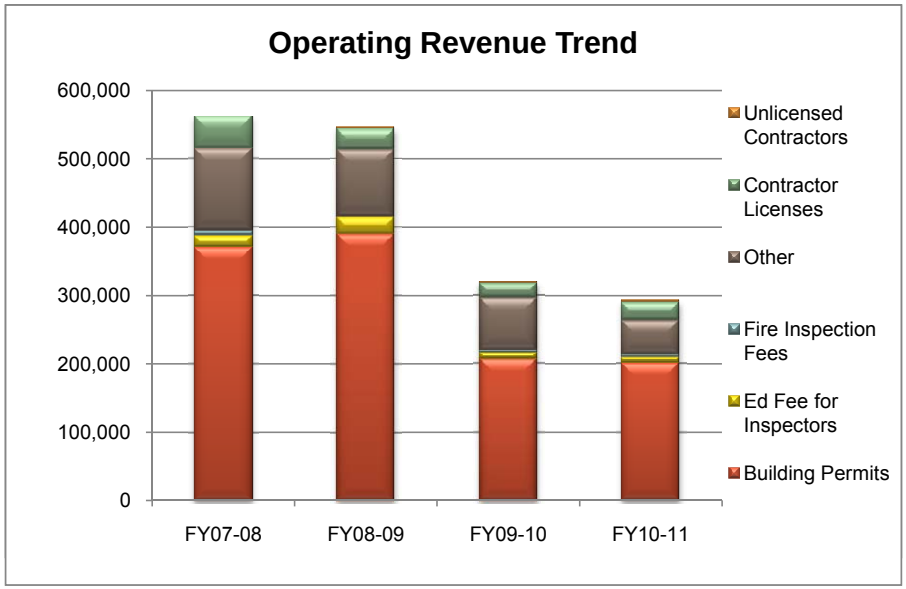
BUILDING (CONTINUED)

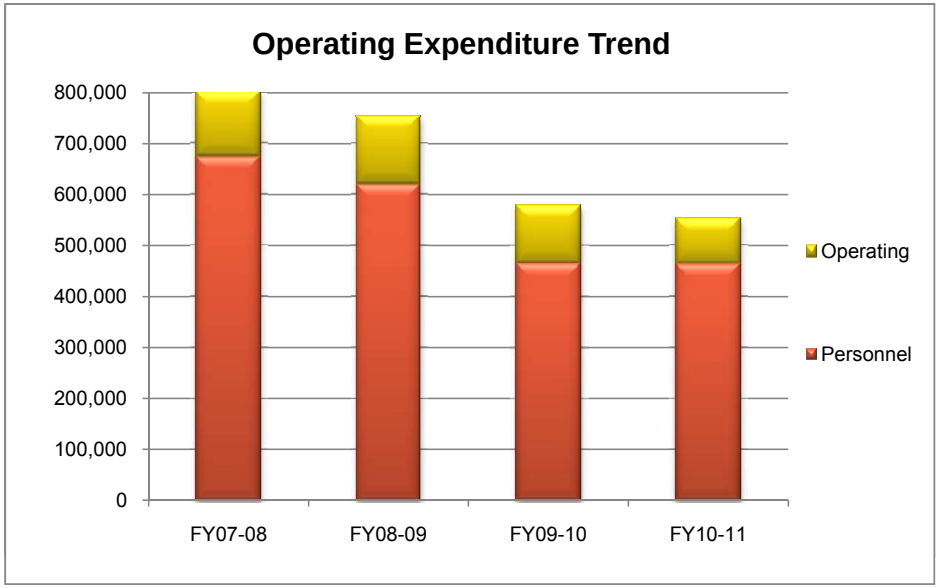
BUILDING DEPARTMENT FUND

Fund 181 Dept 2000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +(-)	COMMENTS
	Expenses (Continued)						
524.51-11	Office Equipment under $1,000	69	500	0	0	0	
51-20, 2-30	Data processing charges	3,844	0	0	0	0	
524.52-10	Gas, Oil, Lubricants	10,576	10,000	10,910	10,010	(900)	
524.52-12	Other Operating Expenses	170	0	100	100	0	
524.52-20	Clothing & Wearing Apparel	1,380	1,850	1,500	800	(700)	
	Total Operating Expenses	**128,435**	**135,335**	**114,601**	**88,698**	**(25,903)**	
524.64-10	Equipment	0	14,000	0	0	0	Capital Technology Plan
	Total Capital Expenses	**0**	**14,000**	**0**	**0**	**0**	
	Prior Year Code Enforcement						
	Prior Year Fire Inspection	**11,773**	**0**	**0**	**0**	**0**	Fee structure now in General Fund
587.98-10	Reserves for Contingency	0	1,016,764	525,111	260,698	(264,413)	Includes $16,333 education monies.
587.98-41	Personal Services Reserve	0	8,879	18,959	18,959	0	
	Total Reserves	**0**	**1,025,643**	**544,070**	**279,657**	**(264,413)**	
	TOTAL FUND EXPENSES	**813,687**	**1,794,514**	**1,123,449**	**833,089**	**(290,360)**	

Personnel Summary-Positions	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Chief Building Official	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00
Building Inspector II	2.00	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	0.00	0.00
Plans Examiner	1.00	1.00	0.00	0.00
Central Permitting Technician	1.00	2.00	1.00	1.00
Certified Permit Technician	1.00	0.00	0.00	0.00
Permit Technician	1.00	0.00	0.00	0.00
Licensing Manager	1.00	1.00	1.00	1.00
Total Positions	**11.00**	**9.00**	**6.00**	**6.00**

BUILDING **BUILDING DEPARTMENT FUND**





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

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Building Permits	370,445	389,908	205,789	200,000
Ed Fee for Inspectors	16,759	25,000	12,000	10,000
Fire Inspection Fees	7,548	0	3,500	3,500
Other	120,120	98,015	75,145	57,460
Contractor Licenses	47,385	30,400	21,510	26,150
Unlicensed Contractors	0	2,500	2,500	2,500
Less 5% Statutory Reduction	0	(27,291)	(16,022)	(14,623)
Cash Carry Forward	1,577,412	1,325,982	819,027	548,102
	2,139,669	**1,844,514**	**1,123,449**	**833,089**
Expenses				
Personnel 673,	479	619,536	464,778	464,734
Operating	128,435	135,335	114,601	88,698
Capital	0	14,000	0	0
Other	11,773	0	0	0
Reserves	0	1,025,643	544,070	279,657
	813,687	**1,794,514**	**1,123,449**	**833,089**

Flagler County Airport

Director: Mr. Roy Sieger
201 Airport Road
Palm Coast, FL
(386) 437-0401

Airport

The Flagler County Airport is a county-owned, public use, General Aviation (GA) airport that is operated and maintained under the direction of the Flagler County Board of County Commissioners. The airfield consists of two 5,000 foot long runways and a 3,000 foot water runway. According to Federal Aviation Administration (FAA) 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

- Security Fencing Project - $270,000 (Funding: $270,000 FDOT)
- Airfield Marking/Sign Panel Replacement - $168,750 (Funding:$135,000 / $33,750 Airport Enterprise Fund)

Major Airport Tenants

- High Jackers Restaurant
- Ryan Aviation, Inc.
- Lunsford Air Consulting
- Triangle Air Business Park
- Flagler Aircraft Service

Primary Functions

- Fueling operations for 60 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.

AIRPORT **ENTERPRISE FUND**

Fund 401 Dept 4100	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
344.10-03	Restaurant Rent	12,297	12,746	12,875	13,075	200	
344.10-04	Large Hangar Rent	262,832	250,272	270,763	55,316	(215,447)	Decrease due to loss of corporate hangar rent
344.10-05	Tie Down Rent	23,100	19,938	18,000	13,440	(4,560)	
344.10-08	Land Leases/Rentals	76,806	68,490	67,346	70,000	2,654	
344.10-09	Office Space Rent	197,274	213,711	215,346	110,000	(105,346)	Decrease due to loss of Embry Riddle rent
344.10-11	T-Hangar Rent	121,045	123,340	125,000	125,280	280	
369.96-01	Space Rent Consideration	33,381	12,181	12,000	12,000	0	
329.02-04	Business Operating Permit	0	1,025	0	1,000	1,000	
344.10-xx	Sale of Fuel	2,002,758	884,130	1,312,000	636,200	(675,800)	
344.10-12	User Fees	4,890	3,850	3,500	3,500	0	
344.10-15	Utilities Reimbursement	23,523	21,617	20,000	25,000	5,000	
xxx.xx-xx	Sale of timber, oil, surplus fill dirt, etc	31,282	36,759	11,350	5,500	(5,850)	
xxx.xx-xx	Miscellaneous	30,106	14,927	0	2,900	2,900	
381.09-01	Governmental Activity	7,877	0	0	0	0	
381.00-00	Interfund Transfer	123,701	0	0	0	0	
361.10-00	Interest	21,446	2,063	650	650	0	
398.00-00	Less 5% Statutory Reduction	0	0	(34,433)	(74,943)	(40,510)	
	Sub-Total Revenues	**2,972,318**	**1,665,049**	**2,034,397**	**998,918**	**(1,035,479)**	
399.00-00	Cash Carry Forward	651,955	761,341	65,249	425,186	359,937	
	TOTAL REVENUES	**3,624,273**	**2,426,390**	**2,099,646**	**1,424,104**	**(675,542)**	
	Expenses						
542.10-12	Regular Salaries	304,124	270,661	195,521	195,521	0	
542.10-14	Overtime	22,478	13,264	10,000	5,000	(5,000)	
542.xx-xx	Employee Benefits	143,659	128,611	91,920	93,788	1,868	
	Total Personnel Expenses	**470,261**	**412,536**	**297,441**	**294,309**	**(3,132)**	
542.31-10	Investment Fees	246	80	200	200	0	PFM charges
542.31-10	Professional Services	30,650	11,219	25,000	5,000	(20,000)	
xxx.34-10	Other Contracted Services	36,344	51,209	47,950	32,450	(15,500)	Eliminated inmate crew in FY10
542.34-20	Custodial Services (Facilities)	12,587	5,001	9,900	8,900	(1,000)	
542.40-10	Travel Expense	2,841	2,000	3,700	2,500	(1,200)	
41-10,41-20	Communications 7,	791	8,604	20,900	17,195	(3,705)	
542.42-01	Postage Expense	491	380	500	300	(200)	
542.43-10	Utilities Expense	48,613	61,348	67,000	71,000	4,000	
542.44-10	Rentals & Leases	5,319	5,494	25,250	800	(24,450)	Decrease due to elimination of fuel truck lease
542.45-10	General Liability Insurance	0	18,099	17,000	17,000	0	
542.45-20	Vehicle Insurance	4,421	4,806	5,008	3,724	(1,284)	
542.45-30	Property/Casualty Insurance	0	29,936	36,406	44,198	7,792	Control tower added to property insurance &
542.45-60	Other Insurance & Bonds	102	0	0	0	0	Helicopter hangar moved to Flight Operations

AIRPORT **ENTERPRISE FUND**

Fund 401 Dept 4100	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
542.46-10	Building/Equipment Repairs	35,846	11,846	30,000	10,000	(20,000)	
542.46-20	Vehicle Repair	13,870	9,939	11,000	7,000	(4,000)	
542.46-30	Maintenance Agreements	1,572	836	700	750	50	
542.46-40	Small Tools & Equipment	4,046	1,596	2,500	1,500	(1,000)	
542.47-10	Printing & Binding	14	158	250	250	0	
542.48-10	Promotional Activities	1,798	1,328	2,500	2,500	0	
542.49-10	Credit Card Processing Fees	47,338	21,351	40,100	20,125	(19,975)	
542.49-14	Landfill Tipping Fees	218	0	0	0	0	
542.49-15	Advertising	72	110	500	500	0	
542.49-18	Bank Analysis Fees	744	2,584	600	8,000	7,400	Increase based on FY 10 actuals
542.51-10	Office Supplies	805	766	1,000	500	(500)	
542.51-11	Office Equipment under $1,000	2,093	3,381	1,000	500	(500)	
542.51-20	Data Processing Supplies	2,449	126	300	300	0	
542.52-10	Gas, Oil & Lubricants	18,022	13,248	16,000	9,000	(7,000)	
542.52-12	Other Operating Expenses	6,615	4,498	7,000	3,500	(3,500)	
542.52-16	Aviation Oil & Jet Fuel	573,577	390,013	595,000	260,000	(335,000)	
542.52-17	Jet Fuel (Jet A)	1,000,797	294,903	427,500	233,750	(193,750)	
542.52-20	Clothing & Wearing Apparel	1,429	403	1,500	1,000	(500)	
542.52-30	Data Processing Software	1,288	0	300	300	0	
542.54-10	Publications/Memberships	993	1,428	2,500	2,000	(500)	
542.54-20	Conference/Seminar Registration	844	384	1,500	1,000	(500)	
542.59-10	Depreciation Expense	646,712	0	0	0	0	
	Total Operating Expenses	**2,510,547**	**957,074**	**1,400,564**	**765,742**	**(634,822)**	
542.62-10	Buildings	0	7,211	0	0	0	
542.64-10	Equipment	0	15,281	0	0	0	
	Total Capital Expenses	**0**	**22,492**	**0**	**0**	**0**	
542.72-30	Interest on Loan/Lease	204,125	241,937	0	0	0	
542.72-31	Principal on Loan/Lease	108,083	141,564	0	0	0	
542.71-30	Principal-Corporate Hangar	0	0	91,947	66,713	(25,234)	
542.72-30	Interest-Corporate Hangar	0	0	138,902	134,137	(4,765)	
542.71-30	Principal-Capt, ES Hangar/Grant Match	0	0	59,943	62,681	2,738	
542.72-30	Interest-Capt, ES Hangar/Grant Match	0	0	51,438	48,961	(2,477)	
542.71-30	Principal-General Fund Loan $569,457	0	0	11,720	0	(11,720)	
542.72-30	Interest-General Fund Loan $569,457	0	0	29,557	0	(29,557)	
542.71-30	Principal/Interest Com'l Loan $900,000	0	0	0	51,561	51,561	
	Total Debt Service Expenses	**312,208**	**383,501**	**383,507**	**364,053**	**(19,454)**	
	TOTAL EXPENSES	**3,293,016**	**1,775,603**	**2,081,512**	**1,424,104**	**(657,408)**	

AIRPORT - CAPITAL PROJECTS — ENTERPRISE FUND

Fund 401 Dept 8000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.41-06	FAA - Taxiway E Profess. Services	0	4,582	0	0	0	Completed FY 10
334.41-07	FAA - Environmental Assessment	243,737	56,637	0	0	0	Completed FY 10
334.41-22	FDOT - Air Traffic Control Tower Ph 2	6,400	2,279,096	0	0	0	Completed FY 10
366.01-00	FDOT - South Road Entrance	0	0	637,000	425,000	(212,000)	FY10 Rollover South Rd Entrance - 100% FDOT
381.00-00	Economic Dev - South Road Entrance	0	0	500,000	0	(500,000)	South Rd. Entrance
334.41-xx	FDOT - Airfield Marking	0	1,016	0	123,033	123,033	FY10 Rollover Airfield Marking - 80% FDOT
334.41-xx	FDOT - Security Fencing	0	0	0	219,240	219,240	FY10 Rollover Security Fencing - 100% FDOT
334.41-xx	FDOT - Runway 06 Safety Area Comp	0	0	0	560,000	560,000	New project - FDOT 80%
334.41-xx	FDOT - T-hangar Construction	49,693	0	0	719,900	719,900	New project - FDOT 80%
334.41-xx	FAA - Runway 11-29 Reloc & Ext	0	0	0	475,000	475,000	New project - FAA 95%
334.41-xx	FDOT - Runway 11-29 Reloc & Ext	0	0	0	20,000	20,000	New project - FDOT 4%
334.41-xx	Grant Awards	367,353	1,817,620	405,000	0	(405,000)	
	Sub-Total Grant Revenues	417,046	1,818,636	1,542,000	2,542,173	1,000,173	
399.00-00	Cash Carry Forward	0	0	34,250	1,070,892	1,036,642	
	TOTAL GRANT REVENUES	**417,046**	**1,818,636**	**1,576,250**	**3,613,065**	**2,036,815**	
	Expenses						
542.63-10	Taxiway E	(10)	6,413	1,137,000	0	(1,137,000)	
542.63-10	Environmental Assessment	0	39,447	0	0	0	
542.62-10	Design-Control Tower	0	8,510	0	0	0	
542.63-10	Control Tower Construction	0	2,847,164	0	0	0	
542.63-10	South Road Entrance	0	0	0	850,000	850,000	FY10 Rollover South Road Entrance
542.63-xx	Airfield Marking	0	4,497	169,250	153,791	(15,459)	FY10 Rollover Project #050701
542.63-xx	Security Fencing	0	0	270,000	219,240	(50,760)	FY10 Rollover Project #050091
542.63-10	Runway 06 Safety Area Compliance	0	0	0	560,000	560,000	New project - FDOT 100%
542.63-02	T-Hangar Construction	0	0	0	1,000,000	1,000,000	New project - Includes contingency of $100,500
542.63-10	Runway 11-29 Relocation & Ext.	0	0	0	500,000	500,000	New project - FAA 95%, FDOT 4%
	TOTAL PROJECT COSTS	**(10)**	**2,906,031**	**1,576,250**	**3,283,031**	**1,706,781**	See Section 7 for Capital Project details.

RESERVES-AIRPORT — ENTERPRISE FUND

Fund 401 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses						
587.98-41	Personal Services Reserve	0	0	7,892	2,975	(4,917)	15% of accrued leave
587.98-50	Reserve Future Capital	0	0	10,242	327,059	316,817	Future Grant match requirements & advancement of cash for future grant reimbursements
	Total Reserves	**0**	**0**	**18,134**	**330,034**	**311,900**	
	TOTAL FUND EXPENSES	**3,293,006**	**4,681,634**	**3,675,896**	**5,037,169**	**1,361,273**	**Overall Fund Expense Increase: 37.03%**

Airport CAPT, ES Hangar & Grant Matches - Amortization Schedule

Fund: 401 Airport
Loan: **$1,440,626**
Rate: **4.43%** Account # 401-4100-542
Length: 20 Years
CAPT, ES hangar & Grant matches
Bank of America

Calculation Period

Fiscal Year	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR Principal	Interest	TOTAL
2005	22,348.44	4,786.48	27,134.92			
	12,136.60	15,183.84	27,320.45			
	12,097.98	15,746.04	27,844.03			
	12,061.91	16,125.20	28,187.12	58,644.94	51,841.57	110,486.51
2006	12,198.47	15,645.56	27,844.03			
	12,673.69	15,170.34	27,844.03			
	12,647.05	15,196.98	27,844.03			
	12,623.23	15,055.36	27,678.58	50,142.43	61,068.24	111,210.67
2007	12,766.13	15,077.89	27,844.03			
	13,235.30	14,608.73	27,844.03			
	13,221.19	14,622.84	27,844.03			
	13,210.18	14,474.79	27,684.96	52,432.80	58,784.24	111,217.05
2008	13,359.73	14,641.73	28,001.47			
	13,666.77	14,021.46	27,688.23			
	13,819.81	14,024.21	27,844.03			
	13,822.16	14,021.87	27,844.03	54,668.48	56,709.28	111,377.76
2009	13,978.64	14,016.10	27,994.74			
	14,434.88	13,260.16	27,695.04			
	14,447.53	13,396.50	27,844.03			
	14,463.87	13,380.15	27,844.03	57,324.92	54,052.91	111,377.83
2010	14,627.62	13,647.38	28,275.00			
	15,076.94	12,341.52	27,418.46			
	15,103.91	12,740.12	27,844.03			
	15,134.90	12,709.12	27,844.03	59,943.37	51,438.14	111,381.51
2011	15,306.25	12,946.62	28,252.87			
	15,748.32	11,692.51	27,440.84			
	15,790.28	12,053.75	27,844.03			
	15,836.58	12,268.48	28,105.06	62,681.43	48,961.36	111,642.79
2012	16,015.87	11,828.16	27,844.03			
	16,323.78	11,393.65	27,717.43			
	16,506.58	11,337.45	27,844.03			
	16,568.86	11,152.61	27,721.47	65,415.10	45,711.86	111,126.96
2013	16,756.44	11,208.10	27,964.55			
	17,183.05	10,660.97	27,844.03			
	17,257.02	10,470.67	27,727.69			
	17,336.04	10,507.98	27,844.03	68,532.56	42,847.73	111,380.29

Flagler County Board of County Commissioners
FY 2010-2011

Airport CAPT, ES Hangar & Grant Matches - Amortization Schedule						
Fiscal Year	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR Principal	Interest	TOTAL
2014	17,532.31	10,423.80	27,956.11			
	17,950.65	9,783.46	27,734.10			
	18,041.73	9,802.30	27,844.03			
	18,138.27	9,705.76	27,844.03	71,662.95	39,715.32	111,378.27
2015	18,343.61	9,603.68	27,947.29			
	18,753.30	8,989.72	27,743.02			
	18,862.29	8,981.74	27,844.03			
	18,977.13	8,866.90	27,844.03	74,936.33	36,442.04	111,378.37
2016	19,191.97	8,934.19	28,126.16			
	19,500.93	8,068.05	27,568.98			
	19,719.30	8,124.72	27,844.03			
	19,853.27	8,164.47	28,017.74	78,265.47	33,291.43	111,556.91
2017	20,078.03	7,766.00	27,844.03			
	20,469.22	7,374.81	27,844.03			
	20,616.49	7,227.54	27,844.03			
	20,770.47	6,996.67	27,767.14	81,934.20	29,365.02	111,299.23
2018	21,005.61	6,838.42	27,844.03			
	21,386.91	6,528.86	27,915.77			
	21,554.66	6,220.26	27,774.91			
	21,729.57	6,048.00	27,777.57	85,676.75	25,635.54	111,312.28
2019	21,975.57	5,932.25	27,907.82			
	22,346.52	5,436.42	27,782.94			
	22,535.68	5,308.35	27,844.03			
	22,732.47	5,111.56	27,844.03	89,590.24	21,788.57	111,378.82
2020	22,989.83	4,906.96	27,896.79			
	23,300.03	4,494.06	27,794.09			
	23,560.95	4,283.08	27,844.03			
	23,780.62	4,063.41	27,844.03	93,631.43	17,747.51	111,378.94
2021	24,049.84	3,917.91	27,967.75			
	24,398.68	3,330.51	27,729.18			
	24,633.61	3,210.42	27,844.03			
	24,877.21	2,966.82	27,844.03	97,959.34	13,425.65	111,384.99
2022	25,158.85	2,772.74	27,931.59			
	25,495.86	2,269.90	27,765.76			
	25,755.27	2,088.76	27,844.03			
	26,023.90	1,859.70	27,883.60	102,433.87	8,991.09	111,424.97
2023	26,318.52	1,525.51	27,844.03			
	26,643.16	1,200.87	27,844.03			
	26,928.16	915.86	27,844.03			
	27,222.96	614.32	27,837.28	107,112.79	4,256.57	111,369.36
2024	27,636.58	204.05	27,840.63	27,636.58	204.05	27,840.63
			TOTALS	**1,440,626.00**	**702,278.13**	**2,142,904.13**

Airport Corporate Hangar - Amortization Schedule

Fund: 401 **Airport**
Loan: $2,050,000
Rate: 7.48% **Account#** 401-4100-542
Length: 20 Years
Corporate Hangar

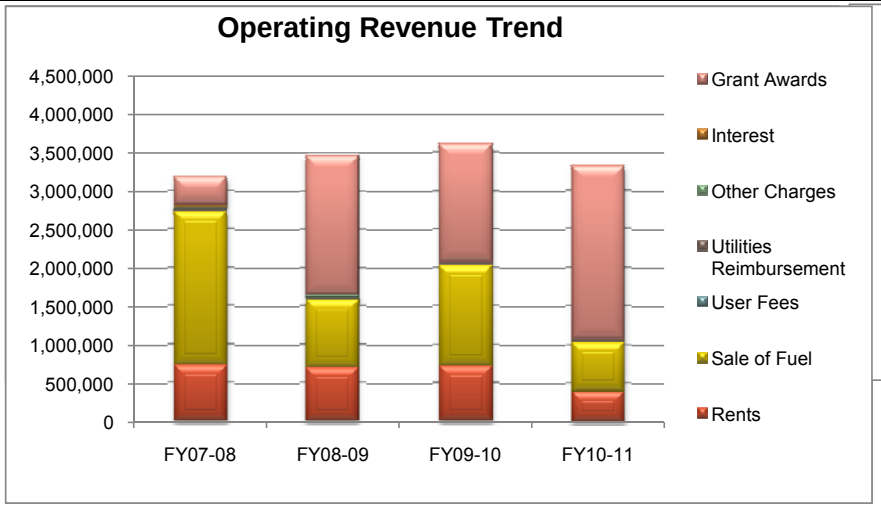
Calculation Period

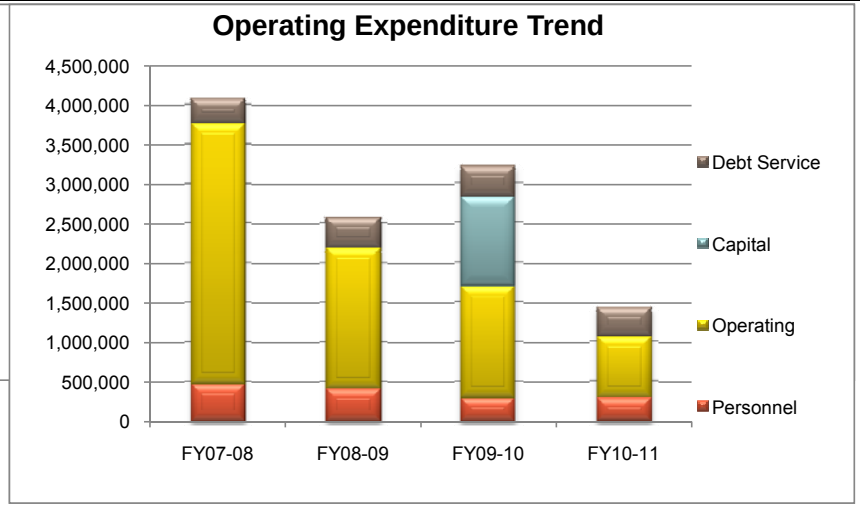
Fiscal Year	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR Principal	Interest	TOTAL
2007	21,674	28,538	50,212			
	12,283	37,930	50,212			
	12,512	37,700	50,212			
	12,746	37,466	50,212	59,215	141,634	200,849
2008	12,985	37,228	50,212			
	13,227	36,985	50,212			
	13,475	36,738	50,212			
	13,727	36,486	50,212	53,414	147,436	200,849
2009	13,983	36,229	50,212			
	14,245	35,967	50,212			
	14,511	35,701	50,212			
	14,783	35,430	50,212	57,523	143,327	200,849
2010	15,059	35,153	50,212			
	15,341	34,872	50,212			
	15,628	34,585	50,212			
	15,920	34,292	50,212	61,947	138,902	200,849
2011	16,218	33,995	50,212			
	16,521	33,691	50,212			
	16,830	33,383	50,212			
	17,144	33,068	50,212	66,713	134,137	200,849
2012	17,465	32,747	50,212			
	17,792	32,421	50,212			
	18,124	32,088	50,212			
	18,463	31,749	50,212	71,844	129,005	200,849
2013	18,809	31,404	50,212			
	19,160	31,052	50,212			
	19,519	30,694	50,212			
	19,884	30,329	50,212	77,371	123,478	200,849
2014	20,255	29,957	50,212			
	20,634	29,578	50,212			
	21,020	29,192	50,212			
	21,413	28,799	50,212	83,323	117,526	200,849
2015	21,814	28,399	50,212			
	22,221	27,991	50,212			
	22,637	27,575	50,212			
	23,060	27,152	50,212	89,732	111,117	200,849
2016	23,492	26,721	50,212			
	23,931	26,281	50,212			
	24,378	25,834	50,212			
	24,834	25,378	50,212	96,635	104,214	200,849

Airport Corporate Hangar - Amortization Schedule Continued

Fiscal Year	Principal Payment	Interest Payment	Total P&I	BY FISCAL YEAR Principal	Interest	TOTAL
2017	25,299	24,914	50,212			
	25,772	24,441	50,212			
	26,254	23,959	50,212			
	26,745	23,468	50,212	104,069	96,781	200,849
2018	27,245	22,968	50,212			
	27,754	22,458	50,212			
	28,273	21,939	50,212			
	28,802	21,410	50,212	112,074	88,775	200,849
2019	29,340	20,872	50,212			
	29,889	20,323	50,212			
	30,448	19,764	50,212			
	31,017	19,195	50,212	120,695	80,154	200,849
2020	31,597	18,615	50,212			
	32,188	18,024	50,212			
	32,790	17,422	50,212			
	33,403	16,809	50,212	129,980	70,870	200,849
2021	34,028	16,184	50,212			
	34,664	15,548	50,212			
	35,313	14,900	50,212			
	35,973	14,239	50,212	139,978	60,871	200,849
2022	36,646	13,567	50,212			
	37,331	12,881	50,212			
	38,029	12,183	50,212			
	38,740	11,472	50,212	150,746	50,103	200,849
2023	39,465	10,748	50,212			
	40,203	10,010	50,212			
	40,954	9,258	50,212			
	41,720	8,492	50,212	162,342	38,507	200,849
2024	42,500	7,712	50,212			
	43,295	6,917	50,212			
	44,105	6,107	50,212			
	44,930	5,283	50,212	174,830	26,019	200,849
2025	45,770	4,443	50,212			
	46,626	3,587	50,212			
	47,498	2,715	50,212			
	48,386	1,827	50,212	188,279	12,571	200,849
2026	49,291	922	50,212			
			0			
			0			
			0	49,291	922	50,212
TOTALS	**2,050,000**	**1,816,348**	**3,866,348**	**2,050,000**	**1,816,348**	**3,866,348**

AIRPORT **ENTERPRISE FUND**





NOTE FOR GRAPH

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

CAPITAL PROJECTS:

FY 10 Rollover Projects	
Airfield Marking Project #050701 - 80% FDOT	153,791
Security Fencing Project #050091 - 100% FDOT	219,240
South Road Entrance - 50% FDOT/50% Econ Develop	850,000
	1,223,031
FY 11 Approved Projects	
FDOT - Runway 06 Safety Area Compliance	560,000
FDOT - T-hangar Construction	1,000,000
FAA - Runway 11-29 Reloc & Ext	500,000
	2,060,000
Total Project Cost	**3,283,031**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Personnel Summary - Positions				
Airport Director	1.00	1.00	1.00	1.00
Airport Ops Spvr	1.00	1.00	0.00	0.00
Accountant	1.00	1.00	0.00	0.00
Airport Attendant	5.00	4.00	4.00	4.00
Staff Assistant IV	1.00	1.00	1.00	1.00
Total Positions	**9.00**	**8.00**	**6.00**	**6.00**

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Rents	726,735	700,678	721,330	399,111
Sale of Fuel	2,002,758	884,130	1,312,000	636,200
User Fees	4,890	3,850	3,500	3,500
Utilities Reimbursement	23,523	21,617	20,000	25,000
Other Charges	31,282	36,759	11,350	5,500
Interest	21,446	2,063	650	650
Grant Awards	367,353	1,817,620	1,542,000	2,542,173
Miscellaneous	30,106	14,927	0	3,900
Cash Carry Forward	651,955	761,341	99,499	1,496,078
Less 5% Statutory Reduction	0	0	(34,433)	(74,943)
	3,860,048	**4,242,985**	**3,675,896**	**5,037,169**
Expenses				
Personnel	470,261	412,536	297,441	294,309
Operating	3,293,016	1,775,603	1,400,564	765,742
Debt Service	312,208	383,501	383,507	364,053
Reserves	0	0	18,134	330,034
Capital Projects	(10)	2,913,242	1,576,250	3,283,031
	4,075,475	**5,484,882**	**3,675,896**	**5,037,169**

Utilities

The Utilities Division currently oversees the Beverly Beach Water and Wastewater Plant. This is a relatively small utility, servicing 471 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 471 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.

UTILITIES OPERATING - GENERAL SERVICES — ENTERPRISE FUND

Fund 404 Dept 3101	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
343.30-01	Water Utility Revenue	455,524	470,463	471,255	469,551	(1,704)	
341.92-00	Staff Time	0	0	4,150	4,150	0	
361.10-00	Interest	17,973	3,103	9,139	1,229	(7,910)	
363.23-02, 03	Water & Sewer Impact Fees	7,780	2,500	0	0	0	
398.00-00	5% Statutory Reduction	0	0	(24,227)	(23,747)	480	
	Subtotal Revenues	481,277	476,066	460,317	451,183	(9,134)	
	Cash Carry Forward - W&S Impact Fees	605,696	613,476	569,712	173,194	(396,518)	
	Cash Carry Forward	(111,612)	(111,754)	79,693	(40,060)	(119,753)	
	TOTAL REVENUES	**975,361**	**977,788**	**1,109,722**	**584,317**	**(525,405)**	
	Expenses						
533.10-12	Regular Salaries	96,153	96,438	85,831	93,109	7,278	
533.10-13	Other Wages & Salaries	2,650	5,800	6,000	8,000	2,000	
533.10-14	Overtime	3,332	1,583	2,000	2,000	0	
533.10-xx	Employee Benefits	46,352	42,819	40,352	42,595	2,243	
	Total Personnel Expenses	**148,487**	**146,640**	**134,183**	**145,704**	**11,521**	
533.31-10	Professional Services	6,272	9,838	32,000	15,000	(17,000)	
533.34-10	Other Contracted Services	16,775	49,972	84,572	50,680	(33,892)	
533.34-20	Governmental Services	57,600	0	0	0	0	
533.55-01	Travel / Training	921	424	900	900	0	
533.41-10	Communications	1,611	2,081	2,250	2,250	0	
533.41-30	Postage Expense	3,442	3,488	4,662	4,623	(39)	
533.43-10	Utilities Expense	78,599	90,316	96,200	96,200	0	
533.44-10	Rentals & Leases	61	673	692	0	(692)	
533.45-20	Vehicle Insurance	909	880	990	990	0	
533.45-30	Property/Casualty Insurance	0	10,161	10,161	10,161	0	Property Insurance for treatment plants,etc
533.46-10	Bldging/Equipment Repairs	51,712	27,074	14,500	19,000	4,500	
533.46-20	Vehicle Repair	4,302	1,830	3,720	3,400	(320)	
533.46-30	Maintenance Agreements	0	109	7,025	2,950	(4,075)	
533.46-40	Small Tools & Equipment	8,854	11,471	12,524	12,000	(524)	
533.47-10	Printing & Binding	344	827	1,078	1,078	0	
533.49-10	Other Current Charges	3,977	73,685	6,750	4,000	(2,750)	
533.49-15	Advertising	69	599	900	900	0	
533.49-18	Bank Analysis Fees	1,032	2,594	2,500	2,600	100	
533.51-10	Office Supplies	1,407	510	720	720	0	
533.52-10	Gas, Oil & Lubricants	3,883	6,167	7,260	7,260	0	
533.52-12	Other Operating Expenses	10,437	17,046	16,500	20,500	4,000	Chemicals for Eagle Lakes Plant.
533.52-20	Clothing & Wearing Apparel	375	0	0	680	680	
533.54-10	Publications/Memberships	0	32	350	350	0	
	Operating Expenses	**252,582**	**309,777**	**306,254**	**256,242**	**(50,012)**	

UTILITIES OPERATING - GENERAL SERVICES — ENTERPRISE FUND

Fund 404 Dept 3101	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
533.64-10	Equipment	0	2,300	1,500	9,500	8,000	10 Grinder pumps @ $950 each
	Total Capital Outlay	**0**	**2,300**	**1,500**	**9,500**	**8,000**	
533.72-30	Interest on Loan	0	0	105,000	0	105,000	
533.72-32	Interest on Advances	54,223	18,985	85,500	50,000	35,500	General Fund has advanced cash for purchase of facility and other projects pending grant reimbursement. Interest on this advancement is charged.
	Total Debt Service	**54,223**	**18,985**	**190,500**	**50,000**	**140,500**	
	TOTAL OPERATING EXPENSES	**455,292**	**477,702**	**632,437**	**461,446**	**110,009**	

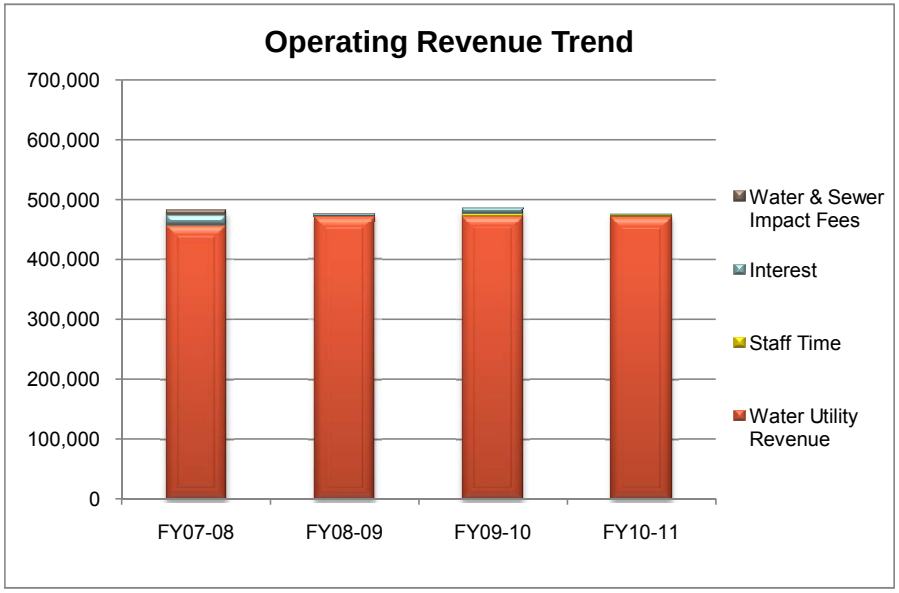
UTILITIES CAPITAL PROJECTS-GENERAL SERVICES — ENTERPRISE FUND

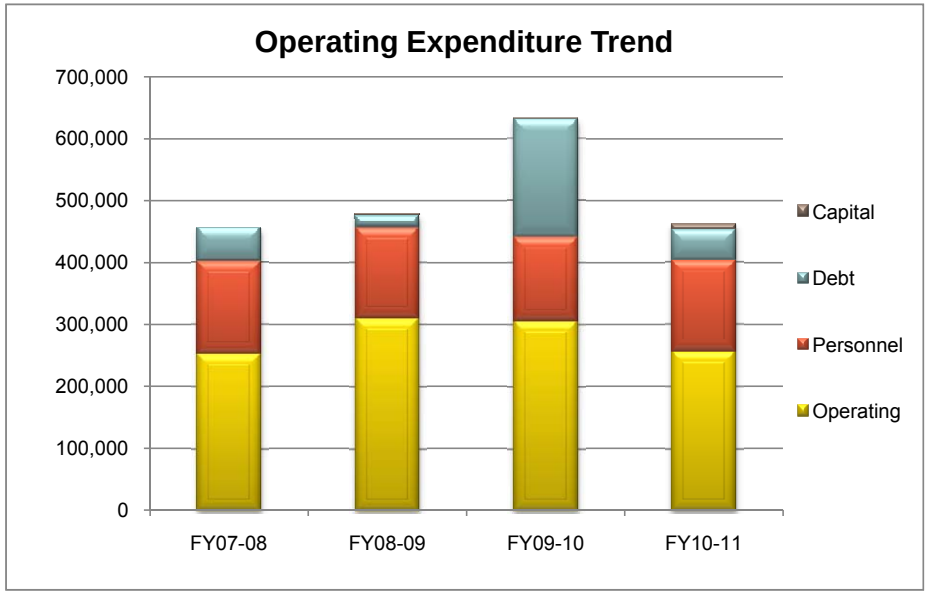
Fund 404 Dept 6000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
384.01-00	USDA Loan Proceeds	0	0	1,741,593	1,401,567	(340,026)	
331.35-01	USDA Grant	0	0	497,444	1,854,900	1,357,456	
334.39-02	FDEP Grant	0	0	750,000	750,000	0	
	Cash Carry Forward - W&S Impact Fees	0	0	320,000	395,100	75,100	
	TOTAL REVENUES	**0**	**0**	**3,309,037**	**4,401,567**	**1,092,530**	
	Expenses						
647361	Beverly Beach Utilities System Upgrade	0	57,799	100,000	4,401,567	4,301,567	See Section 7 Capital Project for details
635006	UtilitiesGrant/Loan Exp	18,347	100	3,209,037	0	(3,209,037)	
	TOTAL CAPITAL PROJECTS	**18,347**	**57,899**	**3,309,037**	**4,401,567**	**1,092,530**	

UTILITIES RESERVES — ENTERPRISE FUND

Fund 404 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses						
587.98-41	Personal Services Reserves	0	0	1,969	1,244	(725)	
587.98-50	Reserve Impact Fee - Future Projects	0	0	475,316	121,627	(353,689)	Ord. 2008-29 20% of current year budget
	TOTAL RESERVES	**0**	**0**	**477,285**	**122,871**	**(354,414)**	
	TOTAL FUND EXPENSES	**473,639**	**535,601**	**4,418,759**	**4,985,884**	**848,125**	

UTILITIES OPERATING - GENERAL SERVICES — ENTERPRISE FUND





NOTE FOR GRAPH

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

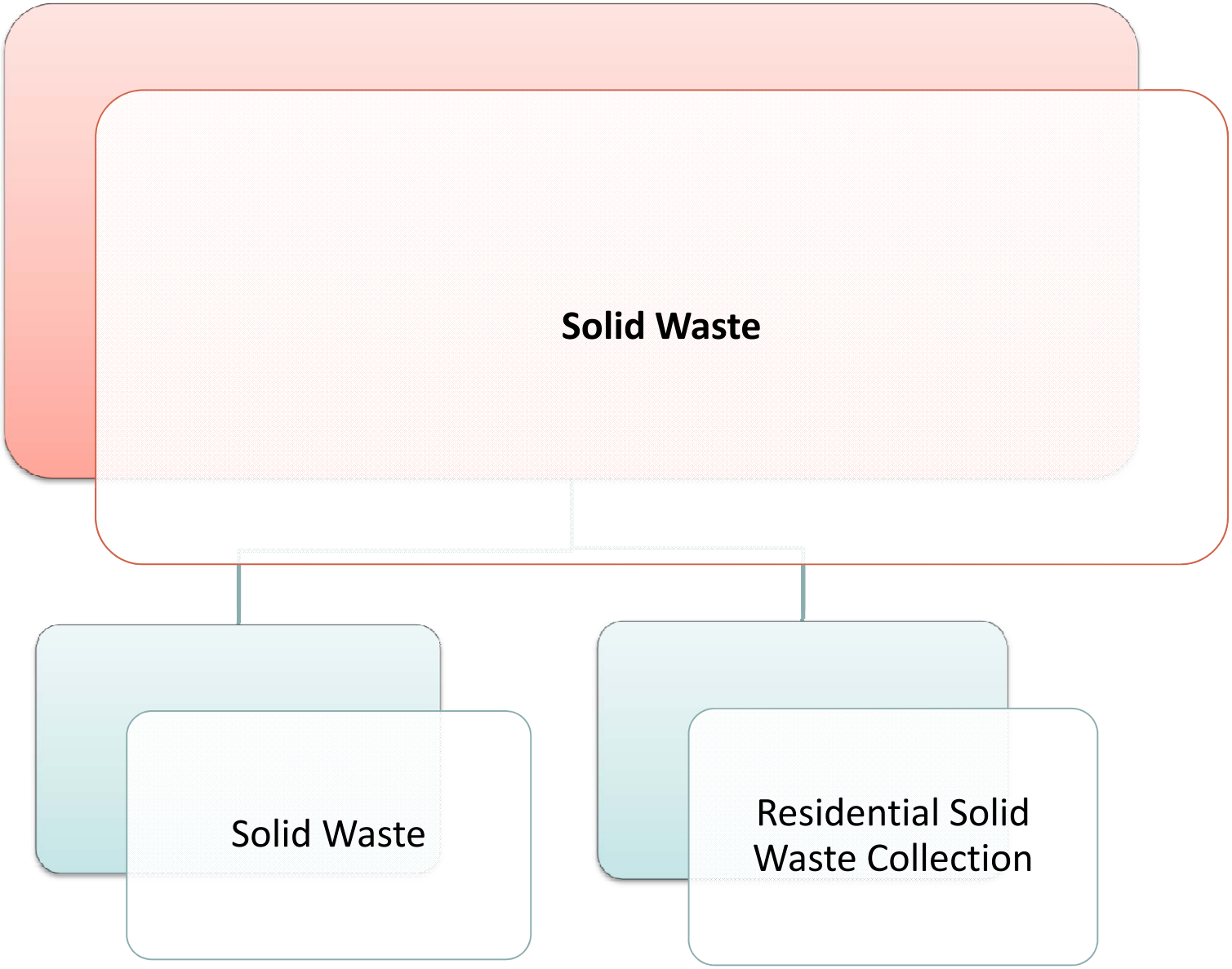
Capital Equipment:

10 Grinder pumps @ $950 ea. $ 9,500.00

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Water Utility Revenue	455,524	470,463	471,255	469,551
Staff Time	0	0	4,150	4,150
Interest	17,973	3,103	9,139	1,229
Water & Sewer Impact Fees	7,780	2,500	0	0
Grants	0	0	3,309,037	4,401,567
5% Statutory Reduction	0	0	(24,227)	(23,747)
Cash Carry Forward	494,084	501,722	649,405	133,134
	975,361	**977,788**	**4,418,759**	**4,985,884**
Expenses				
Personnel 148,	487	146,640	134,183	145,704
Operating	252,582	309,777	306,254	256,242
Capital	0	2,300	1,500	9,500
Debt	54,223	18,985	190,500	50,000
Reserves	0	0	477,285	122,871
Grant Project	18,347	57,899	3,309,037	4,401,567
	473,639	**535,601**	**4,418,759**	**4,985,884**

	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11
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	0.50	0.50	0.50	0.50
Utility Systems Operator	1.00	0.00	0.00	0.00
Total Positions	**3.50**	**2.50**	**2.50**	**2.50**

Split funded with Waste Mgmt


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.

SOLID WASTE - GENERAL SERVICES (Landfills) — ENTERPRISE FUND

Fund 402, 145, 146, 148

	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
323.70-00	Franchise Fees	5,700	0	0	0	0	
331.20-15	FEMA - Assist to Firefighters	4,029	0	0	0	0	
334.34-10	Consolidated Solid Waste Management Grant	277,316	211,960	0	70,588	70,588	
343.47-00	Recycling Fees	378	464	0	400	400	
361.10-00	Interest	134,534	23,093	74,250	26,000	(48,250)	
	Less 5% Statutory Reduction	0	0	(3,550)	(4,850)	(1,300)	
	Subtotal Revenues	421,957	235,517	70,700	92,138	22,738	
399.00-00	Cash Carry Forward - Unrestricted	1,287,873	1,363,784	931,481	1,216,419	284,938	
399.00-00	Cash Carry Forward - Restricted	1,225,758	1,225,758	1,225,758	1,225,758	0	See Note 1 below
399.00-00	Cash Carry Forward - Restricted	1,034,422	1,127,486	1,858,816	1,808,086	(50,730)	See Note 2 below
	Total Cash Carry Forward	3,548,053	3,717,028	4,016,055	4,250,263	234,208	
	TOTAL REVENUES	**3,970,010**	**3,952,545**	**4,086,755**	**4,342,401**	**255,646**	
3020/8099	**Expenses**						
534.10-12	Regular Salaries	100,378	90,877	89,867	89,867	0	
534.10-14	Overtime	201	463	0	0	0	
534.10-xx	Employee Benefits	50,853	42,301	41,587	42,850	1,263	
	Total Personnel Expenses	**151,432**	**133,641**	**131,454**	**132,717**	**1,263**	
534.31-10	Professional Services	190,198	98,678	230,876	170,626	(60,250)	New Engineering Closure Maintenance contract
534.31-10	Investment Advisor	1,749	1,216	1,500	1,500	0	
534.49-18	Bank Fees	717	1,230	1,050	1,400	350	
534.34-10	Other Contracted Services	11,359	13,318	30,670	30,670	0	Weed control and Household Hazmat pickups
40-10,54-21	Travel / Training	207	484	1,900	1,900	0	
4110, 4120	Communications	1,273	1,447	1,760	1,760	0	
534.42-01	Postage Expense	358	57	100	100	0	
534.43-10	Utilities Expense	5,441	2,114	2,044	2,112	68	
534.44-10	Rentals & Leases	1,017	1,137	1,340	1,340	0	
534.45-20	Vehicle Insurance	2,137	6,441	4,783	684	(4,099)	
534.45-30	Property/Casualty Insurance	0	1,666	1,666	1,666	0	
534.46-10	Building/Equipment Repairs	1,250	3,745	1,800	1,800	0	
534.46-20	Vehicle Repair	9,240	1,765	4,640	4,020	(620)	
534.46-30	Maintenance Agreements	0	0	800	800	0	
534.46-40	Small Tools & Equip	910	1,281	3,400	3,400	0	
534.49-15	Advertising	96	4,637	300	300	0	
534.49-16	Prov closure/ lng term care	(131,712)	(45,705)	0	0	0	
534.52-10	Gas, Oil & Lubricants	4,618	2,255	3,000	3,000	0	
534.52-12	Other Operating Expenses	2,690	1,274	3,810	3,810	0	
	Total Operating Expenses	**101,548**	**97,040**	**295,439**	**230,888**	**(64,551)**	

SOLID WASTE - GENERAL SERVICES (Landfills) — ENTERPRISE FUND

Fund 402, 145, 146, 148

	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses						
587.98-10	Reserve - Restricted for post closure care	0	0	1,858,816	1,808,086	(50,730)	
	Reserve - Restricted for future capital	0	0	1,225,758	1,225,758	0	
	Reserve - unrestricted	0	0	571,366	943,765	372,399	
587.98-41	Personnel Services Reserve	0	0	3,922	1,187	(2,735)	
	TOTAL RESERVES	**0**	**0**	**3,659,862**	**3,978,796**	**318,934**	
	TOTAL FUND EXPENSES	**252,980**	**230,681**	**4,086,755**	**4,342,401**	**255,646**	

Established to account for the operation, closure and post closure care costs of the Old Kings Road Landfill, the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old King's Road Landfill, and the Bunnell Landfill, as well as the costs associated with the household hazardous waste collection center and the used oil collection center.

The Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste, was opened in 1977 and closed in 1991. The Old Kings Road C&D facility was opened in 1991 and closed in 2006. The Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture was opened in 1974 and closed in 1989.

The County continues to operate the household hazardous waste collection center and the used oil collection center.

Fund 145, 146 and 148 are separate funds created to account for the post closure care costs of each of the three Landfills respectively.
Fund 402 accounts for the hazardous waste collection and grants received. The four funds are combined here as they are for financial reporting.

Note 1:

On December 1, 2000, the County early retired four bond issues. These bonds were retired pursuant to an Interlocal Agreement (the Agreement) between Flagler County and several municipalities. Payment for the retirement of these bonds was made from the Landfill Debt Service Fund and the Landfill Capital Projects Fund in accordance with the Agreement. The Agreement also required the establishment of reserves all of which have been expended except as follows:

Future Landfill Capital Purchases -	Land	$ 300,000	
	Equipment	330,028	
	Transfer Station	400,000	
		$ 1,030,028	Subtotal

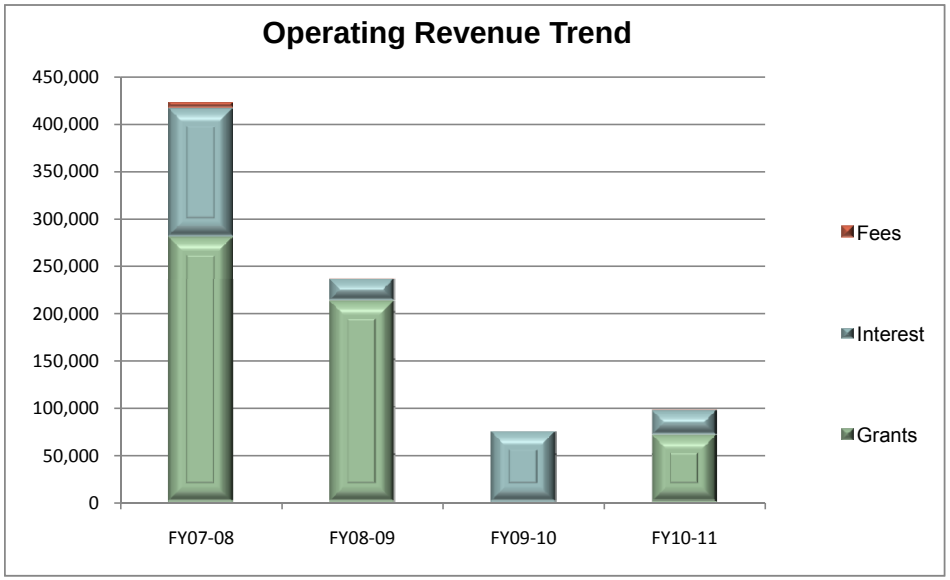
In addition to the reserves from the early retirement of bonds, there are also funds received from Developer and General fund in lieu of land as follows:

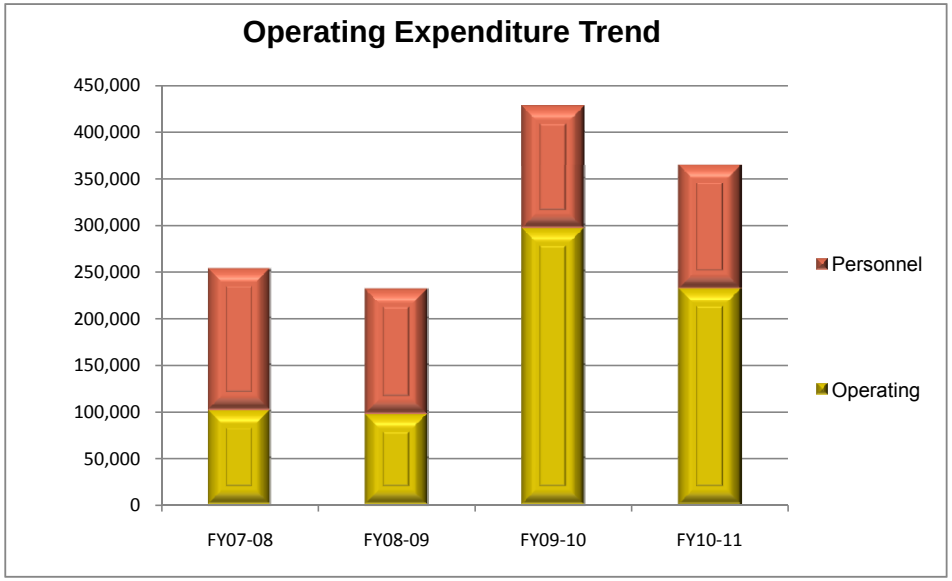
DRI Funds for C&D in lieu of land from Plantation Bay	$ 170,000	
General Fund Transfer - received for C&D in lieu of land	25,730	
	$ 195,730	Subtotal
	$ 1,225,758	Total Reserve restricted for Future Capital Outlay

Note 2:

Fund 145, 146 and 148 each hold cash in escrow for each for the three Landfills. The sum of these escrow accounts is equal to this amount restricted for post closure care for the three Landfills.

SOLID WASTE - GENERAL SERVICES (Landfills) — ENTERPRISE FUND





NOTE FOR GRAPH

Small County Consolidated Solid Waste Grant in FY10-11 ($70,588) provided by FDOT.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Fees	6,078	464	0	400
Interest	134,534	23,093	74,250	26,000
Grants	281,345	211,960	0	70,588
Cash Carry Forward Less 5%	3,548,053	3,717,028	4,012,505	4,245,413
	3,970,010	**3,952,545**	**4,086,755**	**4,342,401**
Expenses				
Personnel 151,	432	133,641	131,454	132,717
Operating	101,548	97,040	295,439	230,888
Reserves	0	0	3,659,862	3,978,796
	252,980	**230,681**	**4,086,755**	**4,342,401**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Personnel Summary - Positions				
Solid Waste Inspector	1.00	1.00	1.00	1.00
Household Hazardous Waste Tech	1.00	1.00	1.00	1.00
Accountant	0.50	0.50	0.50	0.50
Total Positions	**2.50**	**2.50**	**2.50**	**2.50**

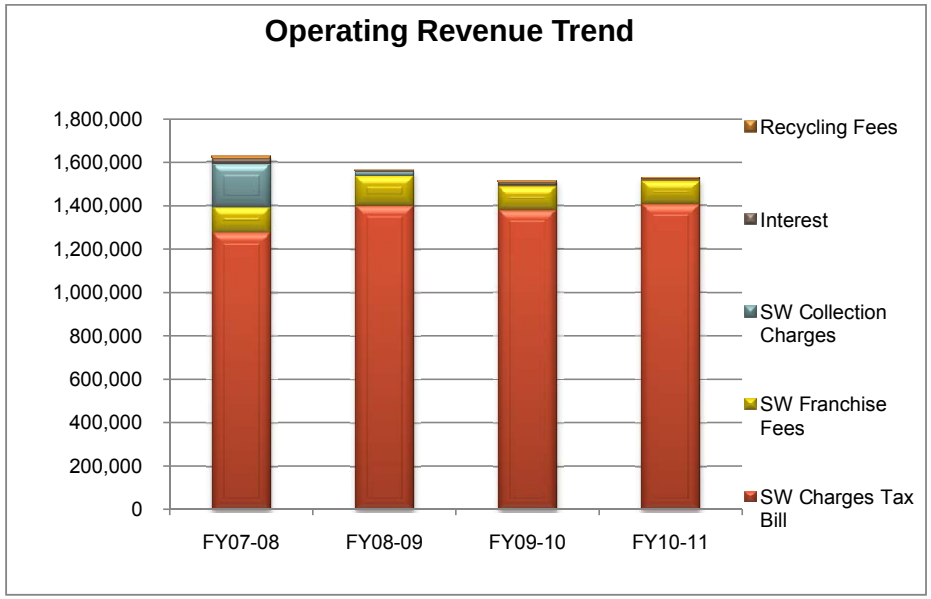
RESIDENTIAL SOLID WASTE COLLECTION - GENERAL SERVICES — ENTERPRISE FUND

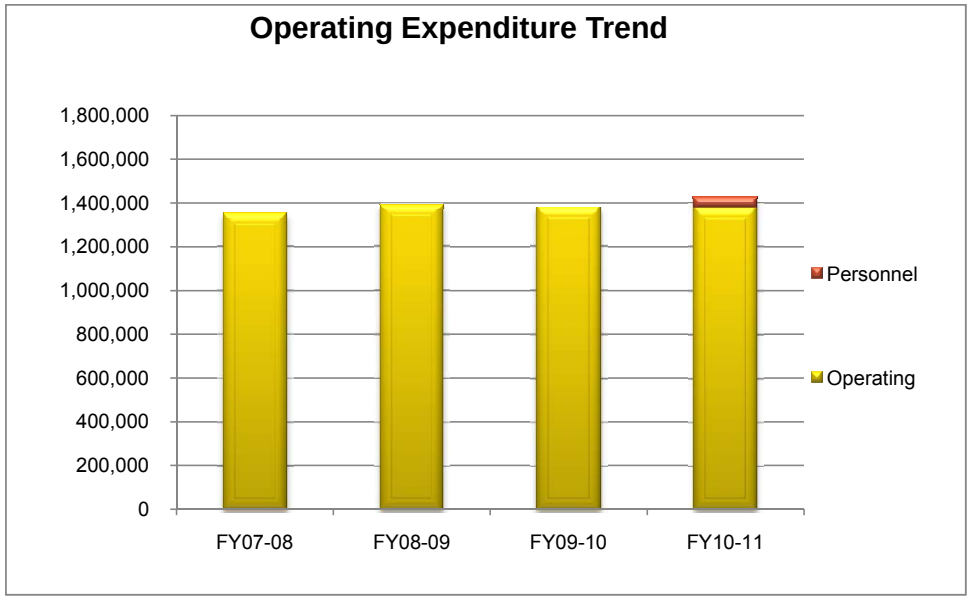
Fund 405 Dept 3101	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
343.20-03	Solid Waste Collection Charges	1,271,796	1,397,787	1,374,223	1,403,149	28,926	
343.20-01	Solid Waste Collection Charges (billed)	196,523	14,584	0	0	0	No onger internally billed.
343.40-02	Recycling Fees	18,991	7,623	13,200	13,200	0	
343-40.04	Trash Penalties	6,216	421	13,742	14,031	289	
313.70-00	Solid Waste Franchise Fees	120,498	138,914	111,228	109,360	(1,868)	Fuel surcharge from Waste Pro.
361.10-00	Interest 20,	287	5,793	15,460	3,508	(11,952)	
386.70-00	Tax Collector Excess Fees	13,367	14,006	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(76,393)	(77,162)	(769)	
	Subtotal Revenues	1,647,678	1,579,128	1,451,460	1,466,086	14,626	
399.00-00	Cash Carry Forward (Prior Year Billings)	99,713	398,093	298,410	865,749	567,339	
	TOTAL REVENUES	**1,747,391**	**1,977,221**	**1,749,870**	**2,331,835**	**581,965**	
	Expenses						
533.10-12	Regular Salaries	(36)	0	0	33,623	33,623	1/2 Accountant I and 1/2 Acct Clerk from
533.10-xx	Employee Benefits	(7)	0	0	14,493	14,493	General Services Administration
	Total Personnel Expenses	**(43)**	**0**	**0**	**48,116**	**48,116**	
534.34-10	Contracted Services-Solid Waste	1,308,257	1,347,721	1,341,157	1,343,354	2,197	
534.34-16	Collection Fees- Tax Collector	25,404	27,945	27,484	28,063	579	
534.34-19	Property Appraiser	11,160	11,306	4,500	4,500	0	
534.34-20	Governmental Services	0	0	5,000	0	(5,000)	1/2 of Accounting clerk was moved
4110, 4120	Communications	220	205	180	180	0	
534.41-30	Postage Expense	2,991	679	500	500	0	
xxx.xx-xx	Miscellaneous	0	0	300	300	0	
534.59-10	Depreciation Expense	667	800	0	0	0	**Operating Expense Increase:**
	Total Operating Expenses	**1,348,699**	**1,388,656**	**1,379,121**	**1,376,897**	**(2,224)**	**-0.16%**
534.31-10	Professional Services	366	333	200	200	0	
534.49-18	Bank Analysis Fees	276	2,504	350	350	0	
	Total Investments	**642**	**2,837**	**550**	**550**	**0**	
	TOTAL EXPENSES	**1,349,298**	**1,391,493**	**1,379,671**	**1,425,563**	**45,892**	

RESIDENTIAL SOLID WASTE COLLECTION - GENERAL SERVICES — ENTERPRISE FUND

Fund 405 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
587.98-11	Designated for Future Use	0	0	370,199	906,272	536,073	
	Total Reserves	**0**	**0**	**370,199**	**906,272**	**536,073**	
	TOTAL FUND EXPENSES	**1,349,298**	**1,391,493**	**1,749,870**	**2,331,835**	**581,965**	

RESIDENTIAL SOLID WASTE COLLECTION - GENERAL SERVICES — ENTERPRISE FUND





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

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Personnel Summary - Positions				
Accountant I	0.00	0.00	0.00	0.50
Accounting Clerk	0.00	0.00	0.00	0.50
Total Positions	**0.00**	**0.00**	**0.00**	**1.00**

Staff moved from General Services FY11

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
SW Charges Tax Bill	1,271,796	1,397,787	1,374,223	1,403,149
SW Franchise Fees	120,498	138,914	111,228	109,360
SW Collection Charges	196,523	14,584	0	0
Interest	20,287	5,793	15,460	3,508
Penalties	6,216	421	13,742	14,031
Recycling Fees	18,991	7,623	13,200	13,200
Tax Collector Excess Fees	13,367	14,006	0	0
Less 5% Statutory Reduction	0	0	(76,393)	(77,162)
Cash Carry Forward	99,713	398,093	298,410	865,749
	1,747,391	**1,977,221**	**1,749,870**	**2,331,835**
Expenses				
Personnel (43)		0	0	48,116
Operating	1,349,341	1,391,493	1,379,671	1,377,447
Reserves	0	0	370,199	906,272
	1,349,298	**1,391,493**	**1,749,870**	**2,331,835**

Emergency Communications - E911 Database

The E911 Section provides for the management of the County Enhanced 9-1-1 System and ensures the accuracy and reliability of the local 9-1-1 Service. This includes continuous timely revisions and maintenance to the various E911 location databases, the E911 GIS mapping information used for locating callers, as well as the management of the E911 equipment needed to receive and process 9-1-1 calls. The E911 Division has 2.75 personnel and the 0.75 person is split between E911 and 800MHz. E911 is solely funded by the $0.50 monthly surcharge on all wireless and wired phones within Flagler County.

E911 also issues addresses and provides street designations, investigates and corrects potential 9-1-1 problems, creates mapping data that is used in the Computer Aided Dispatch (CAD) system. While rarely seen by the public, the work performed by E911 is very important and the information utilized must be highly accurate. Anytime a person calls 9-1-1 for help, the location information retrieved from E911 databases and the supporting GIS mapping information are the first systems utilized by dispatch to help the caller.

The highest priority for the E911 database is to provide countywide accurate, dependable, and timely information for dispatchers when a 9-1-1 call is received. The Flagler County 9-1-1 System operates under the State Emergency Number Plan administered by the Florida Department of Management Services in accordance with Florida Statute 365.171. Additional mandates from the Florida Department of Law Enforcement, Florida Department of Management Services, Florida Fire Chief's Association, and Flagler County Code apply. Operational directives come from the same agencies.

Primary Functions

- Manage County Enhanced 911 and Next Generation Systems.
- Ensure accuracy and reliability of the E911 service.
- Coordinate with all land and mobile telephone service providers.
- Create and maintain mapping for Computer Aided Dispatch (CAD) system and Master Street Address Guide (MSAG).
- Assign addresses for new developments and streets.
- Coordinate county 911 system training and programs.
- Upgrade existing equipment with Next Generation (text message and video) 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 COMMUNICATIONS E-911-EMERGENCY SERVICES — SPECIAL REVENUE FUND

Fund 302 Dept 1722	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						**Funds 1722 & 1723 Combined in FY10**
335.22-01	E911 Assessment $0.50 per land line	265,022	247,630	200,045	264,765	64,720	Florida Statute Section 365.173
335.22-02	E911 Assessment $0.50 per wireless	202,424	209,276	220,702	229,608	8,906	
342.90-02	GIS Mapping Staff Time	0	0	5,000	0	(5,000)	FY 11 Planning submitted -$5,000
342.90-01	E911 Address Assignment Fee	100	50	0	0	0	
334.29-00	Wireless Fees $0.50 per phone line	202,424	215,213	0	0	0	
361.10-00	Interest	19,750	6,236	2,693	703	(1,990)	
398.00-00	Less 5% Statutory Reduction	0	0	21,560	(25,535)	(47,095)	
	Sub-Total Revenues	**689,720**	**678,405**	**450,000**	**469,541**	**19,541**	
399.00-00	Cash Carry Forward	0	0	381,230	317,724	(63,506)	FY 10 Land Line carry over
	TOTAL REVENUES	**689,720**	**678,405**	**831,230**	**787,265**	**(43,965)**	
	Expenses						
529.10-12	Regular Salaries	90,911	104,087	101,678	107,790	6,112	
529.10-14	Overtime	450	0	0	0	0	
529.xx-xx	Employee Benefits	39,095	41,328	38,969	43,394	4,425	
	Total Personnel Expenses	**130,456**	**145,415**	**140,647**	**151,184**	**10,537**	
529.31-10	Professional Services	0	0	350	2,875	2,525	
529.34-10	Other Contracted Services	619	1,130	0	92,190	92,190	Next generation 911 data verification project
529.xx-xx	Travel/Training	109	1,802	5,109	5,204	95	includes FY10 Land Line carry over
41-10,41-20	Communications	2,578	2,119	7,886	175,178	167,292	Decrease in 911 controller fees due to ownership
529.42-01	Postage Expense	173	60	150	120	(30)	vs. lease
529.44-10	Rentals & Leases	266,465	246,033	197,897	0	(197,897)	Moved to Communications 41-10 above
529.45-20	Vehicle Insurance	0	0	0	498	498	
529.46-10	Building/Equipment Repairs	0	0	796	796	0	
529.46-20	Vehicle Repair	0	0	0	300	300	
529.46-30	Maintenance Agreements	2,861	50,057	31,542	73,629	42,087	Increase by $39K for new E911 system
529.46-40	Small Tools & Equipment	2,093	90	0	0	0	
529.47-10	Printing & Binding	0	0	150	150	0	
529.48-10	Promotional Activities	0	0	496	328	(168)	
529.49-15	Advertising	0	14	0	0	0	
529.49-18	Bank Analysis Fees	433	501	228	266	38	
529.51-10	Office Supplies	1,283	699	1,200	1,125	(75)	
529.51-11	Office Equip under $1,000	259	2,763	0	0	0	
529.51-20	Data Processing Supplies	25,632	156	5,994	471	(5,523)	
529.52-10	Gas, Oil & Lubricants	0	0	0	957	957	
529.52-12	Other Operating Expenses	416	59	80	80	0	
529.52-20	Clothing & Wearing Apparel	64	0	0	0	0	
529.52-30	Data Processing Software	1,010	0	0	14,624	14,624	
529.54-10	Publications/Memberships	483	450	525	275	(250)	
	Total Operating Expenses	**304,478**	**305,933**	**252,403**	**369,066**	**116,663**	

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

Fund 302 Dept 1722	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses - continued						
529.64-10	Equipment	9,420	0	1,500	12,265	10,765	Capital Technology Plan
	Total Capital Expenses	**9,420**	**0**	**1,500**	**12,265**	**10,765**	
	TOTAL EXPENSES	**444,354**	**451,348**	**394,550**	**532,515**	**137,965**	

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

Fund 302 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses						
587.98-11	E911 Future Equipment Replacement	0	0	431,643	252,757	(178,886)	
587.98-41	Personal Service Reserves	0	0	5,037	1,993	(3,044)	Reduced to 15% of accrued annual leave
	TOTAL RESERVES EXPENSES	**0**	**0**	**436,680**	**254,750**	**(181,930)**	
	TOTAL FUND EXPENSES	**444,354**	**451,348**	**1,373,246**	**874,549**	**(498,697)**	

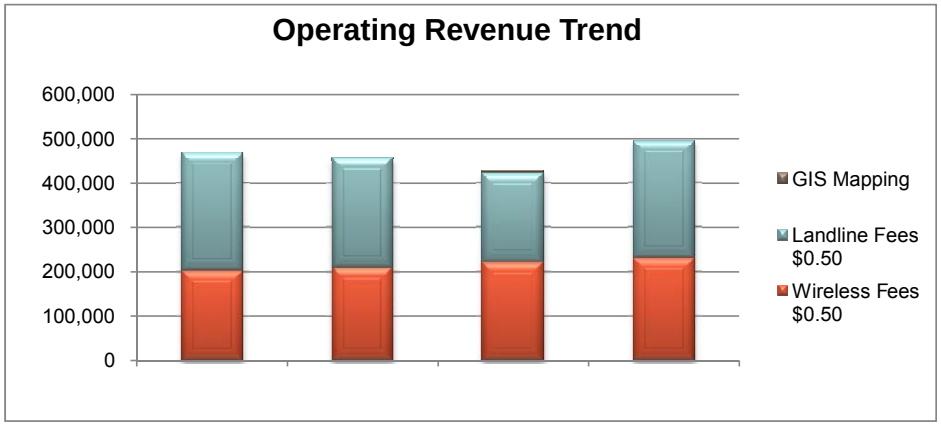
EMERGENCY COMMUNICATIONS E-911 GRANTS-EMERGENCY SERVICES — SPECIAL REVENUE FUND

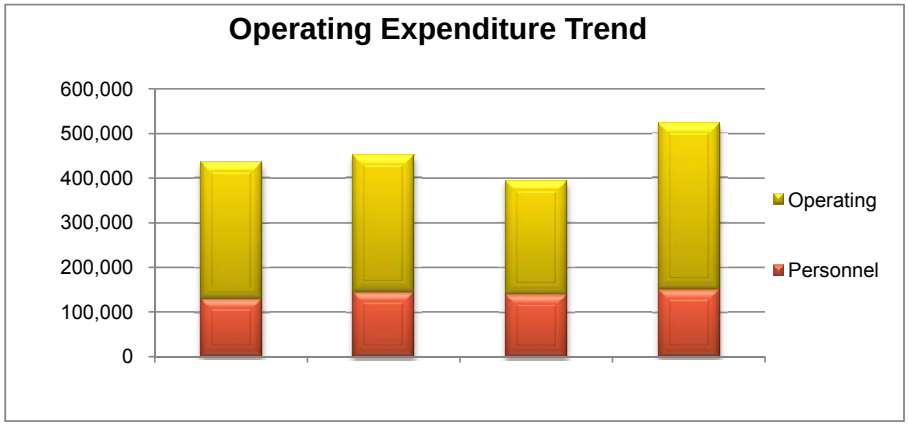
Fund 302 Dept 8610	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						Grant ends 9/30/10
399.00-00	Cash Carry Forward	0	0	538,679	87,284	(451,395)	
	TOTAL REVENUES	**0**	**0**	**538,679**	**87,284**	**(451,395)**	
	Expenses						
529.44-10	Rentals	0	0	0	10,000	10,000	
529.51-20	Other Data Processing	0	0	0	57,284	57,284	
529.64-10	CPE Replacement-E911 State Grant	0	0	538,679	20,000	(518,679)	
	TOTAL GRANT EXPENSES	**0**	**0**	**538,679**	**87,284**	**(518,679)**	

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

Fund 302 Dept 8611	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						Grant ends 9/30/10
334.15-03	Expansion of Microwave Link	0	0	3,337	0	(3,337)	
	TOTAL REVENUES	**0**	**0**	**3,337**	**0**	**(3,337)**	
	Expenses						
529.34-10	Other Contracted Services	0	0	855	0	(855)	
529.51-20	Data Processing Supplies	0	0	2,482	0	(2,482)	
	TOTAL GRANT EXPENSES	**0**	**0**	**3,337**	**0**	**(3,337)**	

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





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.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Wireless Fees $0.50	202,424	209,276	220,702	229,608
Landline Fees $0.50	265,022	247,630	200,045	264,765
Interest	19,750	6,236	2,693	703
GIS Mapping- Staff Time	0	0	5,000	0
Expansion of Microwave Link	0	0	3,337	0
Cash Carry Forward	0	0	919,909	405,008
Less 5% Statutory Reduction	0	0	21,560	(25,535)
	487,196	**463,142**	**1,373,246**	**874,549**
Expenses				
Personnel 130,	456	145,415	140,647	151,184
Operating	304,478	305,933	252,403	369,066
Capital	9,420	0	1,500	12,265
Reserves	0	0	436,680	254,750
Grants	0	0	542,016	87,284
	444,354	**451,348**	**1,373,246**	**874,549**

	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY 10-11
Personnel Summary-Positions				
E-911 GIS Specialist	1.00	1.00	1.00	1.00
E911 Coordinator (Split Funded)	0.40	0.60	0.60	0.75
E911 Data Base Specialist	1.00	1.00	1.00	1.00
Total Positions	**2.40**	**2.60**	**2.60**	**2.75**

County Health Insurance Fund

Health Insurance

The Flagler County Health Insurance Plan currently provides health, dental, vision and life insurance coverage to 680 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. This plan became a voluntary plan on October 1, 2008 and premiums are paid at the employee's expense.

- Vision insurance is a fully insured plan through Humana/Comp Benefits. Set monthly premiums per employee are paid to Humana whether services are utilized or not. This plan became a voluntary plan on October 1, 2008 and premiums are paid at the employee's expense.

- Life insurance is a fully insured plan through The 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.

2009 Statistics

- The current Plan offered includes health insurance and life insurance, dental and vision are now voluntary plans with full premiums paid by each employee.

- Keeping our Health insurance deductibles, co-insurance and out of pocket maximums lower than neighboring counties aids us in the recruiting and retention of highly qualified personnel.

- The Board Contribution per employee has been reduced for the past three year's from $10,000 in 2008 to the proposed rate of $8,300 for fiscal year 10/11. This reduction was due to discounts available through Blue Cross Blue Shield and a coordinated educational process through our Health Insurance Committee to gain employee consensus.

- Employee monthly contributions were established in 1997 and were altered for the FY 2008-2009 plan year. The monthly contributions for FY 2010-2011 include medical insurance only (dental and vision as voluntary):

	Blue Options	Blue Choice
Employee	$ 20.00	$ 54.95
Employee + Spouse	$ 107.08	$ 193.76
Employee + Children	$ 84.98	$ 143.48
Family	$ 220.29	$ 326.92

- According to recent reports by benefits consulting firm Milliman, Inc., employer's paid an average contribution of $9,947 per worker and employees paid an average of $4,004 in premiums nationally. Our employees based on the Family rates paid $3,458 in annual premiums. It has been Flagler County's objective over the past few years to develop our Health Insurance plan into a cost effective benefit that meets the changing needs of a diverse workforce and to promote fitness and healthy lifestyles, thus reducing health care costs, absenteeism, and on the job injuries of County employees.

HEALTH INSURANCE FUND — INTERNAL SERVICES FUND

Fund 603	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest-MMIA & Investments	126,821	99,226	30,000	5,000	(25,000)	
369.10-01	BCC Premium Contribution	3,624,611	2,998,227	2,292,640	2,326,318	33,678	
369.10-01	Employee Contributions	0	0	0	850,183	850,183	Premium contribution FY09 $9k, FY10 8k, FY11 $8,300
369.10-02	Clerk of Court Premium Contribution	610,548	582,272	392,000	400,575	8,575	per employee
369.10-03	Sheriff Premium Contribution	2,570,511	2,565,086	1,800,000	1,839,375	39,375	
369.10-04	Supervisor of Elections Premium Contribution	65,960	61,108	32,000	32,700	700	
369.10-05	Tax Collector Premium Contribution	280,055	265,521	224,000	228,900	4,900	
369.10-06	Property Appraiser Premium Contribution	321,984	316,798	248,000	253,425	5,425	
369.10-07	Retired Employees Premium Contribution	92,607	54,000	134,969	157,914	22,945	
369.10-08	Cobra Premium Contribution	36,938	18,000	0	0	0	
369.10-09	BCBS Pharmacy Rebate	84,533	36,000	0	0	0	
381.00-00	Interfund Transfers General Fund	0	0	0	0	0	
399.00-00	Cash Carry Forward	0	4,961,293	4,638,067	4,054,000	(584,067)	
	TOTAL FUND REVENUES	**7,814,568**	**11,957,531**	**9,791,676**	**10,148,390**	**356,714**	
580.31-10	Professional Services	17,491	57,400	21,000	21,000	0	Actuary
519.49-18	Bank Analysis Fees	3,270	3,300	3,300	3,300	0	
580.31-10	Investment Fees	0	1,000	0	1,000	1,000	
580.99-30	Insurance - Admin Fees	443,348	471,446	419,304	456,300	36,996	Flat admin. rate x # of employees x 12 months
580.99-31	Insurance - Premiums	29,154	30,240	29,531	29,531	0	
580.99-32	Stop Loss Premiums	470,691	496,188	475,802	501,664	25,862	
580.99-40	Claims - Health Insurance	5,649,537	5,936,664	5,992,950	6,000,000	7,050	
580.99xx	Claims - Dental	0	0	0	0	0	
580.99-41	Reinsurance Claims	(67,443)	0	0	0	0	
580.99-42	Vision Premiums	71,553	0	0	0	0	
	Total Health Insurance Expenses	**6,617,601**	**6,996,238**	**6,941,887**	**7,012,795**	**70,908**	
581.91-10	Interfund Transfer to General Fund	0	1,000,000	600,000	0	(600,000)	General Fund advancement payback
	Total Interfund Transfers	**0**	**1,000,000**	**600,000**	**0**	**(600,000)**	
587.98-11	Designated for Future Use	0	3,961,293	2,249,789	3,135,595	885,806	Incurred but not reported reserve based upon
	Total Reserves	**0**	**3,961,293**	**2,249,789**	**3,135,595**	**885,806**	9/30/09 $1,246,403. The balance to be used for rate stabilization and startup clinic costs
	TOTAL FUND EXPENSES	**6,617,601**	**11,957,531**	**9,791,676**	**10,148,390**	**356,714**	

APPROVED BUDGET FY 2010-2011

Flagler County Board of County Commissioners
FY 2010-2011

APPROPRIATION SUMMARY-SPECIAL REVENUE FUNDS

DEPARTMENT	BUDGET FY 10	BUDGET FY 11	% CHANGE	POSITIONS FY 10	POSITIONS FY 11
SPECIAL REVENUE FUNDS					
Tourist Development					
Capital Improvements (Fund 109)	1,025,084	1,394,205	36.0%		
Promotional Activities (Fund 110)	577,465	994,287	72.2%		
Beach Restoration (Fund 111)	785,966	780,027	-0.8%		
Impact Fees Funds					
Park Impact Fees-Zone 1 (Fund 132)	262,690	700,310	166.6%		
Park Impact Fees-Zone 2 (Fund 133)	14,954	3,193	-78.6%		
Park Impact Fees-Zone 3 (Fund 134)	6,240	3,490	-44.1%		
Park Impact Fees-Zone 4 (Fund 135)	68,805	68,022	-1.1%		
Transportation Impact Fees East-Old (130)	4,365,780	3,462,582	-20.7%		
Transportation Impact Fees West (131)	53,282	90,244	69.4%		
Transportation Impact Fees Palm Coast(136)	4,273,065	4,646,154	8.7%		
Transportation Impact Fees East-New (137)	1,140,337	662,955	-41.9%		
MSTU/MSBU					
Bimini Gardens MSTU (Fund 175)	7,333	5,391	-26.5%		
Espanola Special Assessment (Fund 177)	20,911	19,656	-6.0%		
Rima Ridge Special Assessment (Fund 178)	29,592	28,266	-4.5%		
Daytona North Service District (Fund 702)	516,121	583,853	13.1%		
Judicial Funds					
Courthouse Facilities (Fund 108)	708,461	889,527	25.6%		
Domestic Violence Trust (Fund 192)	437	0	-100.0%		
Alcohol & Drug Abuse Trust (Fund 193)	9,838	6,458	-34.4%		
Court Innovations Technology (Fund 194)	542,669	712,385	31.3%		
Juvenile Diversion (Fund 195)	16,910	23,630	39.7%		
Court Innovations (Fund 197)	227,128	209,684	-7.7%	1.00	1.00
Teen Court (Fund 198)	87,449	67,412	-22.9%	1.00	1.00

DEPARTMENT	BUDGET FY 10	BUDGET FY 11	% CHANGE	POSITIONS FY 10	POSITIONS FY 11
Other Funds					
Fine & Forfeiture (Fund 101)	0	950	100.0%		
Legal Aid (Fund 105)	51,700	45,254	-12.5%		
Law Enforcement Trust (Fund 106)	41,598	34,632	-16.7%		
Law Library (Fund 107)	32,271	32,646	1.2%	0.15	0.15
Crime Prevention (Fund 196)	204,149	181,610	-11.0%		
SHIP (Fund 143)	1,031,314	15,321	-98.5%	0.57	0.00
Constitutional Gas Tax (Fund 112)	9,609,637	5,534,919	-42.4%	0.90	0.57
CDBG Disaster Recovery Program (151)	0	75,000	100.0%		
Utility Regulatory Authority (Fund 120)	20,712	20,699	-0.1%		
Economic Development (Fund 141)	637,682	133,689	-79.0%		
Environmentally Sens. Lands-Old (117)	1,682,042	686,824	-59.2%		
Environmentally Sensitive Lands (119)	949,129	1,320,576	39.1%		
Total Special Revenue Funds	**29,000,751**	**23,432,901**		**1.62**	**0.72**
CAPITAL FUNDS					
Beachfront Parks (Fund 307)	1,069,234	1,144,729	7.1%		
Beachfront Park Maintenance (Fund 308)	863,339	848,343	-1.7%		
Capital Projects (Fund 309)	238,196	241,445	1.4%		
Capital Projects (Fund 310)	2,261,204	3,301,761	46.0%		
Environmentally Sens. Lands-New (319)	2,599,538	4,050,000	55.8%		
Total Capital Funds	**7,031,511**	**9,586,278**			

Tourist Development

Tourist Development promotes tourism in Flagler County through marketing programs, special event grants, and capital grants recommended by the nine member Tourist Development Council. Funding for these activities is provided by the levy of a 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 109)	30%
B–Promotions & Advertising (Fund 110)	55%
C–Beach Restoration & Maintenance (Fund 111)	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 including but not limited to print, web, television, airport signage, brochures placement, maps, public relations, trade shows, special events, media familiarization tours and regional partnerships.
- Conduct customer service, media education and visitor informational programs designed to educate the community, media, tourism partners and tourists about the tourism assets of Flagler County.
- Gather information about Flagler County's target audience and identify the appropriate methods for placement of advertising, interpret statistical data to evaluate the impact of tourism as it relates to developing initiatives.
- Continually monitor and update the www.visitflagler.org web site to keep information fresh and current.
- Design, develop and distribute fulfillment brochures, media kits, tourism DVDs and monthly tourism e-newsletter, "The Source."
- Handle and assist all tourism inquiries by mail, email, phone and visitors to the Flagler County Chamber of Commerce's Visitor Center.
- Provide grant funds 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.

Flagler County Board of County Commissioners
FY 2010-2011

TOURIST DEVELOPMENT SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Florida Department of Environmental Protection Grant	105,000	125,250	0	0	0
Cash Carry Forward	2,614,076	2,598,812	1,910,866	2,373,156	462,290
Interest	80,811	32,948	20,432	13,487	(6,945)
Tourist Dev Tax-Sales, Use & Fuel	932,516	802,769	482,356	823,737	341,381
Less 5% Statutory Reduction	0	0	(25,139)	(41,861)	(16,722)
Total Revenues	**3,732,403**	**3,559,779**	**2,388,515**	**3,168,519**	**780,004**
Expenses					
TDC Capital (Fund 109)	305,336	350,845	1,025,084	1,394,205	369,121
TDC Promotion (Fund 110)	582,913	575,176	577,465	994,287	416,822
TDC Restoration (Fund 111)	245,342	804,958	785,966	780,027	(5,939)
Total Expenses	**1,133,591**	**1,730,979**	**2,388,515**	**3,168,519**	**780,004**
Revenues vs. Expenses	**2,598,812**	**1,828,800**	**0**	**0**	**0**

TOURIST DEVELOPMENT-CAPITAL PROJECTS 30% OF TOURISM BED TAXES-FINANCIAL SERVICES — SPECIAL REVENUE FUND

Fund 109 Dept 4700/4600/6000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	279,755	236,202	144,707	247,119	102,412	Local Option Tourist Tax levy is 3%
361.10-00	Interest	35,648	8,730	8,799	5,973	(2,826)	
398.00-00	Less 5% Statutory Reduction	0	0	(7,675)	(12,655)	(4,980)	
	Sub-Total Revenues	315,403	244,932	145,831	240,437	94,606	
399-00-00	Cash Carry Forward	1,091,863	1,101,931	879,253	1,153,768	274,515	The capital projects fund receives 30% of allocation
	TOTAL FUND REVENUES	**1,407,266**	**1,346,863**	**1,025,084**	**1,394,205**	**369,121**	
	Expenses						
573.82-46	Historical Museum - FB	5,785	5,554	7,600	1,253	(6,347)	
575.81-21	City of Flagler Beach	0	157,903	31,100	0	(31,100)	
575.82-01	Flagler Historical Society	1,336	1,318	5,061	1,179	(3,882)	
575.82-30	African Am Cultural Society	11,000	0	0	0	0	
575.82-41	Agricultural Museum	0	0	5,000	0	(5,000)	
575.82-51	P&R Grant-Princess Place Park	0	3,951	0	22,229	22,229	Carry over-award of $35,000 (grant match) exhibit
575.82-52	Flagler Playhouse	65,519	70,857	0	0	0	Carry over-bal. of award of $150,000-church renov.
575.82-54	Town of Marineland-Phase 1	0	0	0	150,000	150,000	Public Marina
	Total Grants & Aids Expenses	**83,640**	**239,583**	**48,761**	**174,661**	**125,900**	
581.91-10	Interfund Transfer	0	0	0	150,000	150,000	Princess Place Barn Restoration
575.31-10	Investment Advisor	494	479	800	800	0	
575.49-18	Bank Fees	757	501	900	900	0	
575.34-10	Other Contracted Services	0	0	0	50,000	50,000	Potential conference center feasibility study
	Total Operating Expense	**1,251**	**980**	**1,700**	**201,700**	**200,000**	
573.63-77	Engineering Staff Time	0	3,383	0	0	0	
575.62-10	Buildings	216,234	61,109	0	1,017,844	1,017,844	Undesignated funds to be allocated by the Board
575.62-10	Capital Projects	0	0	974,623	0	(974,623)	Carry Forward balance-landscape enhancements
575.63-13	Agricultural Museum	4,211	45,790	0	0	0	
	Total Capital Expenses	**220,445**	**110,282**	**974,623**	**1,017,844**	**43,221**	
	TOTAL FUND EXPENSES	**305,336**	**350,845**	**1,025,084**	**1,394,205**	**369,121**	

Flagler County Board of County Commissioners
FY 2010-2011

TOURIST DEVELOPMENT-PROMOS & ADVERTISING 55% OF TOURISM BED TAXES - FINANCIAL SERVICES SPECIAL REVENUE FUND

Fund 110 Dept 4700	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	512,884	448,466	265,296	453,052	187,756	Local Option Tourist Tax levy is 3%
361.10-00	Interest	23,273	18,519	3,226	3,473	247	
398.00-00	Less 5% Statutory Reduction	0	0	(13,426)	(22,826)	(9,400)	
	Sub-Total Revenues	536,157	466,985	255,096	433,699	178,603	
399.00-00	Cash Carry Forward	784,005	737,248	322,369	560,588	238,219	
	TOTAL FUND REVENUES	**1,320,162**	**1,204,233**	**577,465**	**994,287**	**416,822**	
	Expenses						
575.31-10	Investment Advisor	420	267	750	500	(250)	
575.49-18	Bank Fees	276	501	400	500	100	
559.34-20	Governmental Services-Financial Services	6,050	6,000	7,500	12,557	5,057	20% of Staff Assistant's time
559.41-10	Communications Recurring	299	296	360	375	15	
559.42-01	Postage Expense	542	763	750	750	0	
559.46-30	Maintenance Agreement	0	0	300	0	(300)	
559.48-10	Promotional Activities	217,176	280,541	402,800	755,605	352,805	
559.48-10	Overnight Stays	0	0	0	48,000	48,000	80% special event grants maximum $60,000
559.48-10	Quality of Life Events	0	0	0	12,000	12,000	20% special event grants maximum $60,000
559.48-11	Chamber of Commerce	112,643	134,980	132,490	135,000	2,510	3 yr contract-annual budget request Aug/Sept
559.48-12	Promotional - AACHO	4,892	2,000	0	0	0	
559.48-13	Promotional - Utd Carbn Ctl	3,000	13,000	0	0	0	
559.48-14	Promotional - FL Frst Cst Golf	23,900	26,500	27,825	27,825	0	Northeast Golf Marketing Campaign
559.48-15	Promotional - F.C. Art League	6,993	0	0	0	0	
559.48-17	Flagler Auditorium	15,000	10,000	0	0	0	
559.48-18	Promotional - F.B. Chamber	15,000	15,000	0	0	0	
559.48-19	Rotary Club - Flagler Beach	2,500	3,027	0	0	0	
559.48-21	Flagler Symphonic Society	0	2,489	0	0	0	
559.48-22	Friends of Washington Oaks	2,465	0	0	0	0	
559.48-24	Creekside Festival	12,500	12,500	0	1,000	1,000	
559.48-25	Interspace Airport Ads	3,540	3,540	3,840	0	(3,840)	
559.48-27	Ginn Championship	125,000	18,000	0	0	0	
559.48-29	PC/Flagler Foundation Art	5,000	10,000	0	0	0	
559.48-31	Florida Agricultural Museum	2,000	4,000	0	0	0	
559.48-32	Flagler Habitat for Humanity	5,000	0	0	0	0	
559.48-33	FPC Home Builders Assoc	12,500	0	0	0	0	
559.48-32	American Foreign Academy Research	5,925	10,638	0	0	0	
559.48-35	Ginn Foundation-Sur Mer	0	12,500	0	0	0	
559.48-36	Hispanic America Club	0	7,000	0	0	0	
559.48-37	Flagler Premier Soccer Club	0	1,313	0	0	0	
559.49-15	Advertising	212	212	250	0	(250)	
559.51-10	Office Supplies	80	90	150	100	(50)	
559.52-12	Other Operating Expenses	0	19	50	75	25	
	TOTAL FUND EXPENSES	**582,913**	**575,176**	**577,465**	**994,287**	**416,822**	

Flagler County Board of County Commissioners
FY 2010-2011

TOURIST DEVELOPMENT-BEACH RESTORATION 15% OF TOURISM BED TAXES - FINANCIAL SERVICES — SPECIAL REVENUE FUND

Fund 111 Dept 4700	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
312.10-00	Tourist Dev Tax-Sales, Use & Fuel	139,877	118,101	72,353	123,566	51,213	Local Option Tourist Tax levy is 3%
361.10-00	Interest	21,890	5,699	8,407	4,041	(4,366)	The beach restoration fund receives 15%
334.39-01	FDEP - Beach Restoration	105,000	125,250	0	0	0	of allocation Beach Restoration Project
398.00-00	Less 5% Statutory Reduction	0	0	(4,038)	(6,380)	(2,342)	
	Sub-Total Revenues	266,767	249,050	76,722	121,227	44,505	
399.00-00	Cash Carry Forward	738,208	759,633	709,244	658,800	(50,444)	
	TOTAL FUND REVENUES	**1,004,975**	**1,008,683**	**785,966**	**780,027**	**(5,939)**	
	Expenses						
537.34-10	Funds to be allocated by BOCC	0	0	785,216	756,377	(28,839)	
537.31-10	Investment Advisor	408	323	550	450	(100)	
519.49-18	Bank Fees	159	125	200	200	0	
	Total Operating Expenses	**567**	**448**	**785,966**	**757,027**	**(28,939)**	
537.81-20	Army Corp. Feasibility Study	244,775	263,000	0	23,000	23,000	
537.81-20	Improvements to Vacant Lot	0	0	0	0	0	
	Total Capital Expenses	**244,775**	**263,000**	**0**	**23,000**	**23,000**	
	TOTAL FUND EXPENSES	**245,342**	**263,448**	**785,966**	**780,027**	**(5,939)**	

APPROVED BUDGET FY 2010-2011

PARKS AND RECREATION IMPACT FEE

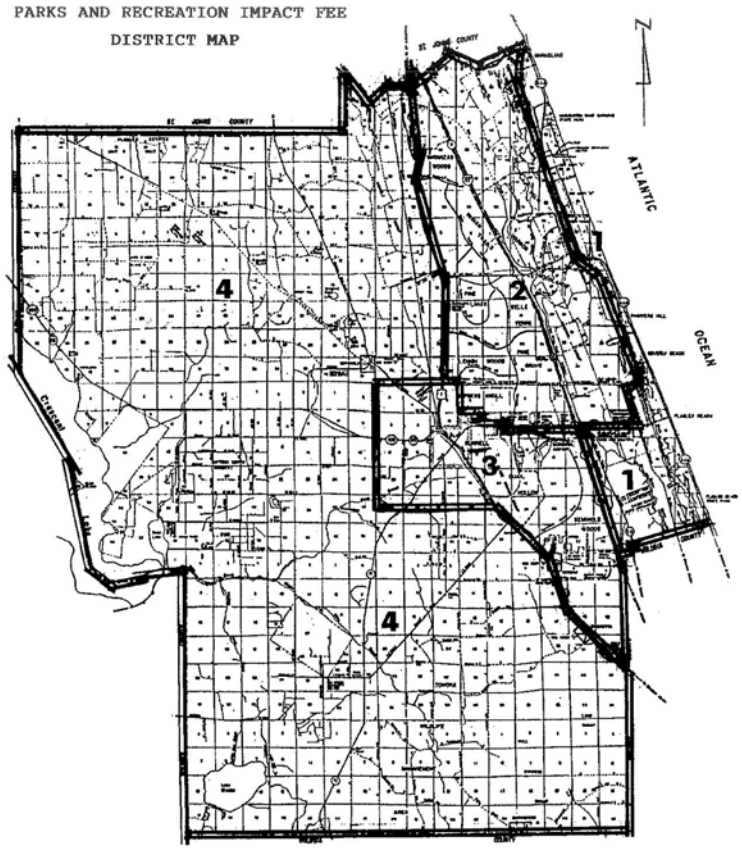
Brief Overview

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

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

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

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



Authorized Uses

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

RECREATION IMPACT FEES - SUMMARY

SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Interest	12,320	588	2,360	635	(1,725)
Grant	341,649	263,964	0	610,000	610,000
Recreation Impact Fee	18,496	9,113	11,700	10,947	(753)
Contribution City of Flagler Beach	9,096	7,193	0	0	0
Less 5% Statutory Reduction	0	0	(703)	(545)	158
Cash Carry Forward	485,686	400,360	339,332	153,978	(185,354)
Total Revenues	**867,247**	**681,218**	**352,689**	**775,015**	**422,326**
Expenses					
Parks Impact Fee Zone 1 (Fund 132)					
Operating	333	145	150	310	160
Capital Projects	442,775	502,772	40,000	698,000	658,000
Reserves	0	0	222,540	2,000	(220,540)
Parks Impact Fee Zone 2 (Fund 133)					
Operating	14	125	50	150	100
Capital Projects	0	0	11,000	0	(11,000)
Reserves	0	0	3,904	3,043	(861)
Parks Impact Fee Zone 3 (Fund 134)					
Operating	51	125	100	300	200
Capital Projects	23,385	15,461	0	0	0
Reserves	0	0	6,140	3,190	(2,950)
Parks Impact Fee Zone 4 (Fund 135)					
Operating	96	125	150	150	0
Capital Projects	233	0	0	50,000	50,000
Reserves	0	0	68,655	17,872	(50,783)
Total Expenses	**466,887**	**518,753**	**352,689**	**775,015**	**422,326**
Revenues vs. Expenses	**400,360**	**162,465**	**0**	**0**	**0**

PARK IMPACT FEE ZONE 1 — SPECIAL REVENUE FUND

Fund 132 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 1 - Recreation Impact Fee	8,601	4,166	5,400	6,000	600	
361.10-00	Interest	9,260	460	2,000	500	(1,500)	
331.49-19	SRA1A National Scenic Byway Bing's Landing	0	0	0	250,000	250,000	
	FDOT - Varn Park Parking Lot Addition	0	0	0	360,000	360,000	
331.73-02	LAP Scenic Byways II	341,649	263,964	0	0	0	
366.04-11	Contribution City of Flagler Beach	9,096	7,193	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(370)	(290)	80	
	Sub-Total Revenues	368,606	275,783	7,030	616,210	609,180	
399.00-00	Cash Carry Forward	388,079	313,577	255,660	84,100	(171,560)	
	TOTAL FUND REVENUES	**756,685**	**589,360**	**262,690**	**700,310**	**437,620**	
	Expenses						
572.31-10	Professional Services	25	20	0	50	50	
572.49-18	Bank Analysis Fees	308	125	150	260	110	
	Total Investment Expenses	**333**	**145**	**150**	**310**	**160**	
Project #							
350550	Varn Park Parking Addition	9,011	58	40,000	450,000	410,000	
401142	SRA1A National Scenic Byway Bing's Landing	0	0	0	248,000	248,000	
205350	Hammock Community Center Tennis Courts	0	100,109	0	0	0	
730976	Ocean Shore Blvd Scenic Highway	433,764	402,605	0	0	0	
	Total Capital Expenses	**442,775**	**502,772**	**40,000**	**698,000**	**658,000**	
587.98-50	Reserve for Future Capital Outlay	0	0	222,540	2,000	(220,540)	
	Total Reserves	**0**	**0**	**222,540**	**2,000**	**(220,540)**	
	TOTAL FUND EXPENSES	**443,108**	**502,917**	**262,690**	**700,310**	**437,620**	

PARK IMPACT FEE ZONE 2 — SPECIAL REVENUE FUND

Fund 133 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 2 - Recreation Impact Fee	2,604	2,343	3,000	1,562	(1,438)	
361.10-00	Interest	237	13	60	10	(50)	
398.00-00	Less 5% Statutory Reduction	0	0	(153)	(78)	75	
	Sub-Total Revenues	2,841	2,356	2,907	1,494	(1,413)	
399.00-00	Cash Carry Forward	6,184	9,011	12,047	1,699	(10,348)	
	TOTAL FUND REVENUES	**9,025**	**11,367**	**14,954**	**3,193**	**(11,761)**	
	Expenses						
572.49-18	Bank Analysis Fees	14	125	50	150	100	
	Total Investment Expense	**14**	**125**	**50**	**150**	**100**	
572.64-10	Equipment	0	0	11,000	0	(11,000)	Herschel King Park - playground equipment in FY09-10
	Total Capital Expenses	**0**	**0**	**11,000**	**0**	**(11,000)**	
587.98-50	Reserve for Future Capital	0	0	3,904	3,043	(861)	
	Total Reserves	**0**	**0**	**3,904**	**3,043**	**(861)**	
	TOTAL FUND EXPENSES	**14**	**125**	**14,954**	**3,193**	**(11,761)**	

PARK IMPACT FEE ZONE 3 — SPECIAL REVENUE FUND

Fund 134 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 3 - Recreation Impact Fee	1,302	521	300	1,562	1,262	
361.10-00	Interest	1,030	23	100	25	(75)	
398.00-00	Less 5% Statutory Reduction	0	0	(20)	(80)	(60)	
	Sub-Total Revenues	2,332	544	380	1,507	1,127	
399.00-00	Cash Carry Forward	36,060	14,956	5,860	1,983	(3,877)	
	TOTAL FUND REVENUES	**38,392**	**15,500**	**6,240**	**3,490**	**(2,750)**	
	Expenses						
572.49-18	Bank Analysis Fees	51	125	100	300	200	
	Total Investment Expense	**51**	**125**	**100**	**300**	**200**	
Project #							
305290	Old Dixie Community Park - Restroom	0	12,561	0	0	0	
305550	Old Dixie Community Park - Parking	23,385	2,900	0	0	0	
	Total Capital Expenses	**23,385**	**15,461**	**0**	**0**	**0**	
587.98-50	Reserve for Future Capital	0	0	6,140	3,190	(2,950)	
	Total Reserves	**0**	**0**	**6,140**	**3,190**	**(2,950)**	
	TOTAL FUND EXPENSES	**23,436**	**15,586**	**6,240**	**3,490**	**(2,750)**	

PARK IMPACT FEE ZONE 4 — SPECIAL REVENUE FUND

Fund 135 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
363.27-01	Zone 4 - Recreation Impact Fee	5,989	2,083	3,000	1,823	(1,177)	
361.10-00	Interest	1,793	92	200	100	(100)	
398.00-00	Less 5% Statutory Reduction	0	0	(160)	(97)	63	
	Sub-Total Revenues	7,782	2,175	3,040	1,826	(1,214)	
399.00-00	Cash Carry Forward	55,363	62,816	65,765	66,196	431	
	TOTAL FUND REVENUES	**63,145**	**64,991**	**68,805**	**68,022**	**(1,214)**	
	Expenses						
572.49-18	Bank Analysis Fees	96	125	150	150	0	
	Total Investment Expense	**96**	**125**	**150**	**150**	**0**	
Project #							
240310	Hidden Trails Park DNSD	233	0	0	0	0	
240120	Hidden Trails Lighting Installation	0	0	0	50,000	50,000	
	Total Capital Expenses	**233**	**0**	**0**	**50,000**	**50,000**	
587.98-50	Reserve for Future Capital	0	0	68,655	17,872	(50,783)	
	Total Reserves	**0**	**0**	**68,655**	**17,872**	**(50,783)**	
	TOTAL FUND EXPENSES	**329**	**125**	**68,805**	**68,022**	**(783)**	

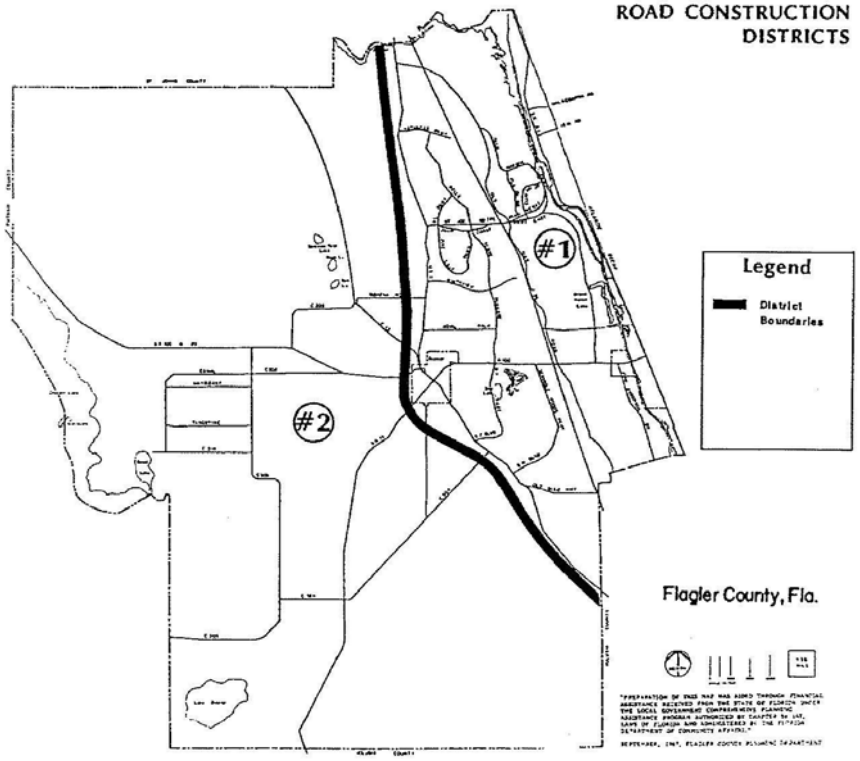
TRANSPORTATION IMPACT FEE

Brief Overview

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

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

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



Authorized Uses

- Funds including interest shall solely be used for Transportation Capital Facilities on the County's major road network system within the impact district from which the fees have been collected.

- Collected fees shall carryover to the following year but fees that have not been spent within seven years from the date of building permit issuance shall be returned to the payee or his successor along with interest at 6% a year, subject to extension by the Board of County Commissioners.

TRANSPORTATION IMPACT FEES-SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Grant	5,263,737	138,345	1,500,000	1,338,355	(161,645)
Interest	84,637	50,080	45,600	26,100	(19,500)
Interfund Transfers In	80,005	0	0	0	0
Transportation Impact Fees	366,056	209,544	205,000	97,650	(107,350)
Less 5% Statutory Reduction	0	0	(12,530)	(73,106)	(60,576)
Cash Carry Forward	2,228,809	7,899,504	8,094,394	7,472,936	(621,458)
Total Revenues	**8,023,244**	**8,297,473**	**9,832,464**	**8,861,935**	**(970,529)**
Expenses					
Transportation Impact Fee - Old East (Fund 130)					
Operating	90	1,267	1,000	1,770	770
Capital Projects	0	0	1,017,000	1,795,000	778,000
Reserves	0	0	3,347,780	1,665,812	(1,681,968)
Transportation Impact Fee West (Fund 131)					
Operating	77	125	100	125	25
Debt Service	3,105	0	0	0	0
Reserves	0	0	53,182	90,119	36,937
Transportation Impact Fee Palm Coast (Fund 136)					
Operating	1,470	1,818	1,500	2,500	1,000
Capital Projects	0	0	0	615,000	615,000
Reserves	0	0	4,271,565	4,028,654	(242,911)
Transportation Impact Fee New East (Fund 137)					
Operating	1,222	270	350	440	90
Transfers	80,005	0	0	0	0
Capital Projects	37,772	165,459	540,000	121,140	(418,860)
Reserves	0	0	599,987	541,375	(58,612)
Total Expenses	**123,741**	**168,939**	**9,832,464**	**8,861,935**	**(970,529)**
Revenues vs. Expenses	**7,899,503**	**8,128,534**	**0**	**0**	**0**

TRANSPORTATION IMPACT FEE EAST- OLD EAST — SPECIAL REVENUE FUND

Fund 130 Dept 1450	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.49-14	FDOT-USA/Royal Palm Turn	0	0	1,000,000	810,000	(190,000)	$1M Grant project began in FY09-10
331.49-08	FDOT LAP Matanzas Woods Parkway	2,990,399	0	0	0	0	
361.10-00	Interest	2,689	19,070	17,000	7,000	(10,000)	
381.00-00	Interfund Transfers In	80,005	0	0	0	0	
399.00-00	Cash Carry Forward	276,627	3,349,630	3,349,630	2,686,432	(663,198)	
398.00-00	Less 5% Statutory Reduction	0	0	(850)	(40,850)	(40,000)	
	TOTAL FUND REVENUES	**3,349,720**	**3,368,700**	**4,365,780**	**3,462,582**	**(903,198)**	
	Expenses						
541.31-10	Professional Fees	49	1,142	600	1,620	1,020	
541.49-18	Bank Analysis Fees	41	125	400	150	(250)	
	Total Operating Expenses	**90**	**1,267**	**1,000**	**1,770**	**770**	
Project #							
517068	US1 & Royal Palm Turn	0	0	1,017,000	815,000	(202,000)	Project began in FY09-10
510141	Old King's Road N. Sidewalk	0	0	0	980,000	980,000	
	Total Capital Projects	**0**	**0**	**1,017,000**	**1,795,000**	**778,000**	
587.98-50	Reserve - Future Capital Projects	0	0	3,347,780	1,665,812	(1,681,968)	
	Total Reserves	**0**	**0**	**3,347,780**	**1,665,812**	**(1,681,968)**	
	TOTAL FUND EXPENSES	**90**	**1,267**	**4,365,780**	**3,462,582**	**(903,198)**	

TRANSPORTATION IMPACT FEE WEST — SPECIAL REVENUE FUND

Fund 131 Dept 1450	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	3,357	41	100	100	0	
363.20-01	Transportation Impact Fees - West	104,380	15,688	15,000	16,740	1,740	
399.00-00	Cash Carry Forward	(80,618)	23,939	38,937	74,246	35,309	
398.00-00	Less 5% Statutory Reduction	0	0	(755)	(842)	(87)	
	TOTAL FUND REVENUES	**27,119**	**39,668**	**53,282**	**90,244**	**36,962**	
	Expenses						
541.49-18	Bank Analysis Fees	77	125	100	125	25	
	Total Operating Expenses	**77**	**125**	**100**	**125**	**25**	
541.72-30	Interest on Loan/Lease	3,105	0	0	0	0	
	Total Debt Service	**3,105**	**0**	**0**	**0**	**0**	
587.98-50	Reserve - Future Capital Projects	0	0	53,182	90,119	36,937	
	Total Reserves	**0**	**0**	**53,182**	**90,119**	**36,937**	
	TOTAL FUND EXPENSES	**3,182**	**125**	**53,282**	**90,244**	**36,962**	

TRANSPORTATION IMPACT FEE PALM COAST — SPECIAL REVENUE FUND

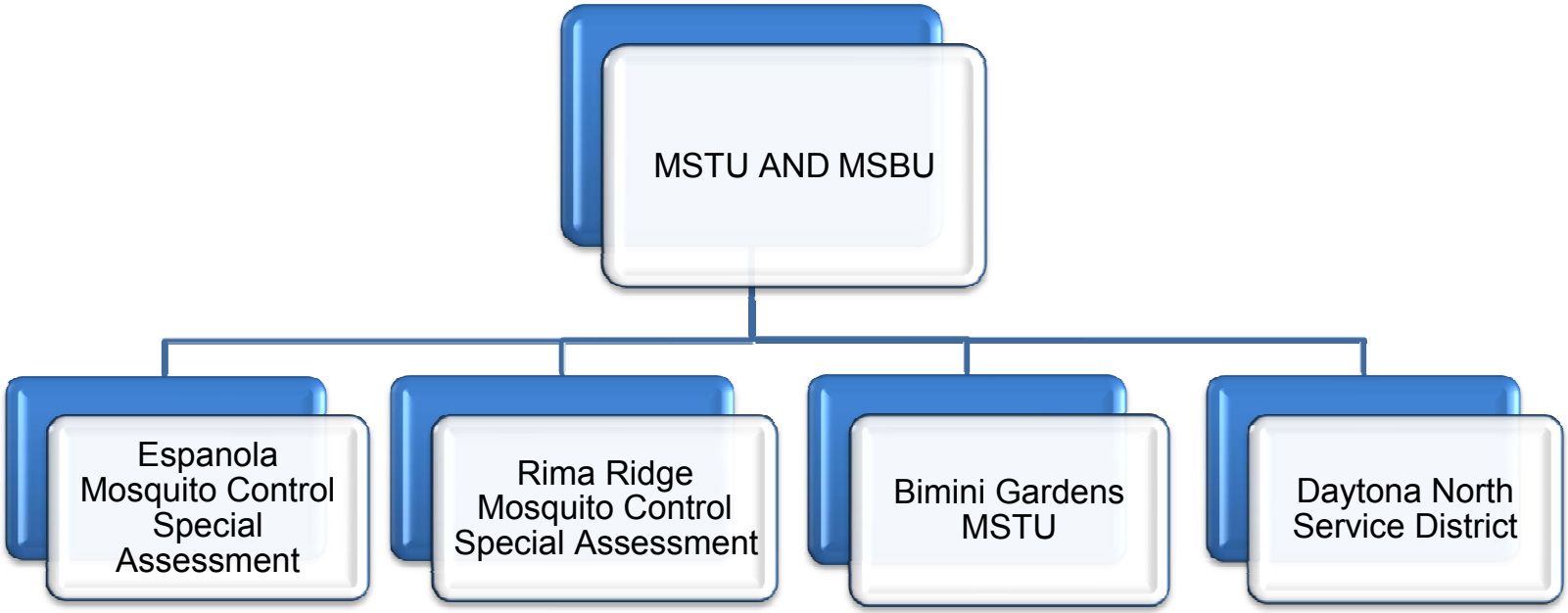
Fund 136 Dept 1450	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.49-08	FDOT Grant-Matantas Wood Pkwy	2,237,817	0	0	0	0	
334.43-01	FDOT Grant-Matanzas Woods PD&E	0	0	0	431,415	431,415	
361.10-00	Interest	61,744	28,503	26,000	18,000	(8,000)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,300)	(22,471)	(21,171)	
399.00-00	Cash Carry Forward	1,925,674	4,223,764	4,248,365	4,219,210	(29,155)	
	TOTAL FUND REVENUES	**4,225,235**	**4,252,267**	**4,273,065**	**4,646,154**	**373,089**	
	Expenses						
541.31-10	Professional Services	1,058	1,693	1,000	2,000	1,000	
541.49-18	Bank Analysis Fees	412	125	500	500	0	
	Total Operating Expenses	**1,470**	**1,818**	**1,500**	**2,500**	**1,000**	
Project #							
490197	Matanzas Woods PD&E	0	0	0	615,000	615,000	
	Total Capital Expenses	**0**	**0**	**0**	**615,000**	**615,000**	
587.98-50	Reserve - Future Capital Projects	0	0	4,271,565	4,028,654	(242,911)	
	Total Reserves	**0**	**0**	**4,271,565**	**4,028,654**	**(242,911)**	
	TOTAL FUND EXPENSES	**1,470**	**1,818**	**4,273,065**	**4,646,154**	**373,089**	

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 EAST NEW — SPECIAL REVENUE FUND

Fund 137 Dept 1450	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.43-01	FDOT LAP - Matanzas/I95 IJR	9,630	138,345	0	96,940	96,940	
331.49-08	FDOT Grant-Matanzas Woods Pkwy	25,891	0	0	0	0	
334.43-01	FDOT Grant - Matanzas Woods PD&E	0	0	500,000	0	(500,000)	
361.10-00	Interest	16,847	2,466	2,500	1,000	(1,500)	
363.20-01	Road & Street Impact Fees	261,676	193,856	190,000	80,910	(109,090)	
399.00-00	Cash Carry Forward	107,126	302,171	457,462	493,048	35,586	
398.00-00	Less 5% Statutory Reduction	0	0	(9,625)	(8,943)	682	
	TOTAL FUND REVENUES	**421,170**	**636,838**	**1,140,337**	**662,955**	**(477,382)**	
	Expenses						
541.31-10	Transportation Study	520	0	0	0	0	
541.31-10	Investment Fees	344	145	100	180	80	
541.34-10	Bank Analysis Fees	358	125	250	260	10	
	Total Operating Expenses	**1,222**	**270**	**350**	**440**	**90**	
581.91-90	Transfer to Impact Fee East	80,005	0	0	0	0	
	Total Transfers	**80,005**	**0**	**0**	**0**	**0**	
Project #							
490069	Matanzas/Old King's Rd Mitigation	15,889	16,923	0	15,200	15,200	
490196	Matanzas Woods Interchange Design	21,883	148,536	15,000	105,940	90,940	
490197	Matanzas Woods PD&E	0	0	525,000	0	(525,000)	This project was moved to Fund 136.
	Total Capital Projects	**37,772**	**165,459**	**540,000**	**121,140**	**(418,860)**	
541.63.10	Reserves	0	0	599,987	541,375	(58,612)	
	Total Reserves	**0**	**0**	**599,987**	**541,375**	**(58,612)**	
	TOTAL FUND EXPENSES	**118,999**	**165,729**	**1,140,337**	**662,955**	**(477,382)**	

APPROVED BUDGET FY 2010-2011


MSTU AND MSBU
Espanola Mosquito Control Special Assessment
Rima Ridge Mosquito Control Special Assessment
Bimini Gardens MSTU
Daytona North Service District

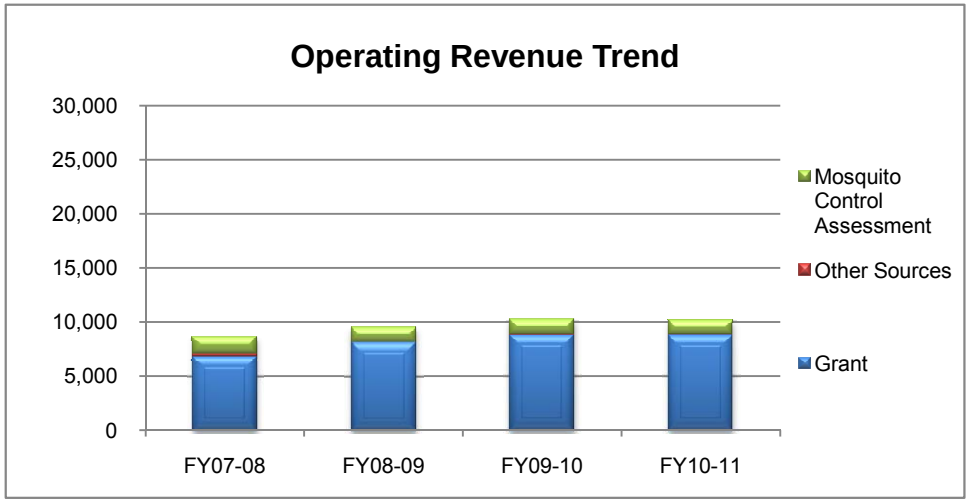
MSTU AND MSBU SUMMARY — SPECIAL REVENUE FUND

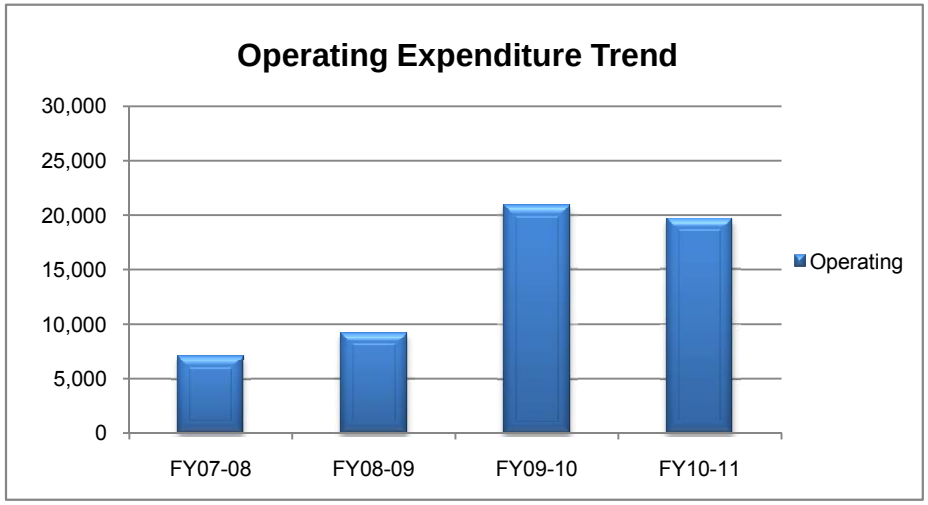
DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Interest	4,315	1,482	3,152	1,750	(1,402)
Grant	14,062	17,392	17,500	17,500	0
Mosquito Control Assessment	3,964	3,779	3,733	3,733	0
Front Foot Assessment	5,787	5,887	5,887	5,674	(213)
Excess Fees	2,772	2,575	0	2,000	2,000
Ninth Cent Fuel Tax	57,029	53,641	57,600	47,768	(9,832)
Local Option Fuel Tax	14,472	13,058	14,400	10,872	(3,528)
DNSD Assessment	261,540	256,979	283,741	265,080	(18,661)
Less 5% Statutory Reduction	0	(307)	(17,428)	(17,637)	(209)
Cash Carry Forward	96,485	100,537	205,372	300,426	95,054
Total Revenues	**460,426**	**455,023**	**573,957**	**637,166**	**63,209**
Expenses					
Bimini Gardens MSTU (Fund 175)	4,328	14,917	7,333	5,391	(1,942)
Espanola Special Assessment (Fund 177)	7,059	9,130	20,911	19,656	(1,255)
Rima Ridge Special Assessment (Fund 178)	7,508	10,349	29,592	28,266	(1,326)
Daytona North Service District (Fund 702)	334,881	203,763	516,121	583,853	67,732
Total Expenses	**353,776**	**238,159**	**573,957**	**637,166**	**63,209**
Revenues vs. Expenses	**106,650**	**216,864**	**0**	**0**	**0**

ESPANOLA SPECIAL ASSESSMENT — SPECIAL REVENUE FUND

Fund 177 Dept 4920	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.61-03	State Grant Mosquito Control	6,822	8,099	8,750	8,750	0	Dept. of Agriculture & Consumer Services.
361.10-00	Interest	222	10	100	50	(50)	
325.20-01	Mosquito Control Assessment	1,458	1,348	1,335	1,335	0	
325.20-02	Delinquent Special Assessments	65	0	0	0	0	
386.70-00	Excess Fees - Tax Collector	0	12	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(72)	(506)	(434)	
	Sub-Total Revenues	**8,567**	**9,469**	**10,113**	**9,629**	**(484)**	
399.00-00	Cash Carry Forward	7,344	7,968	10,798	10,027	(771)	
	TOTAL FUND REVENUES	**15,911**	**17,437**	**20,911**	**19,656**	**1,255**	
	Expenses						
562.34-10	Mosquito Control District	6,822	8,099	20,600	19,055	(1,545)	
562.34-16	Comm Fees - Tax Collector	30	27	30	30	0	
562.34-19	Property Appraiser Fees	207	215	221	221	0	
562.34-90	Taxes & Assessments	0	0	50	50	0	
562.49-18	Bank Analysis Fees	0	789	10	300	290	
	Total Operating Expenses	**7,059**	**9,130**	**20,911**	**19,656**	**(1,255)**	
	TOTAL FUND EXPENSES	**7,059**	**9,130**	**20,911**	**19,656**	**(1,255)**	

ESPANOLA SPECIAL ASSESSMENT — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

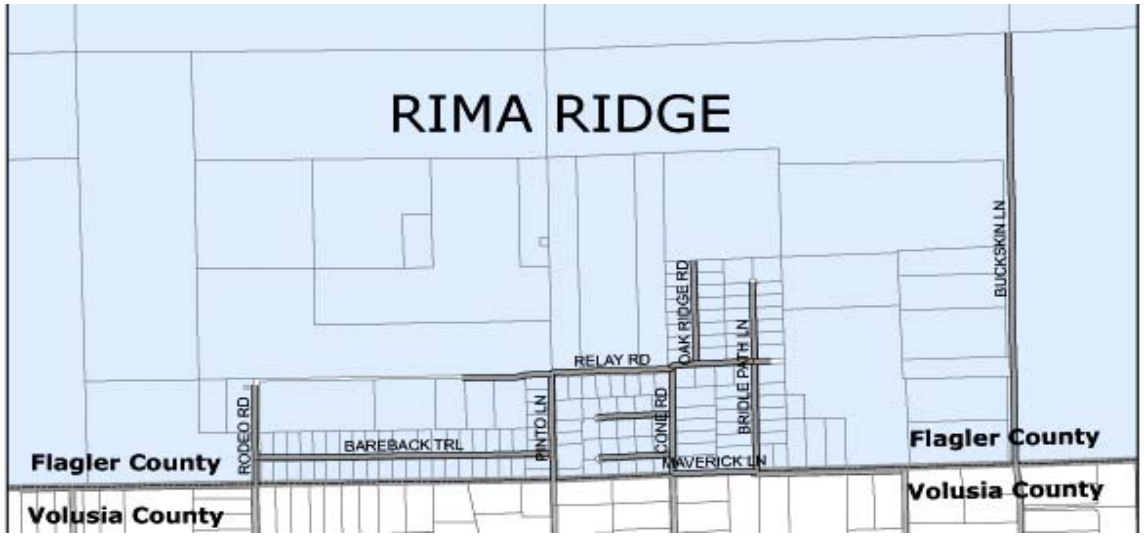
In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and 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.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Grant	6,822	8,099	8,750	8,750
Other Sources	222	10	100	50
Mosquito Control Assessment	1,523	1,348	1,335	1,335
Less 5% Statutory Reduction	0	0	(72)	(506)
Cash Carry Forward	7,344	7,968	10,798	10,027
	15,911	**17,425**	**20,911**	**19,656**
Expenses				
Operating	7,059	9,130	20,911	19,656
	7,059	**9,130**	**20,911**	**19,656**

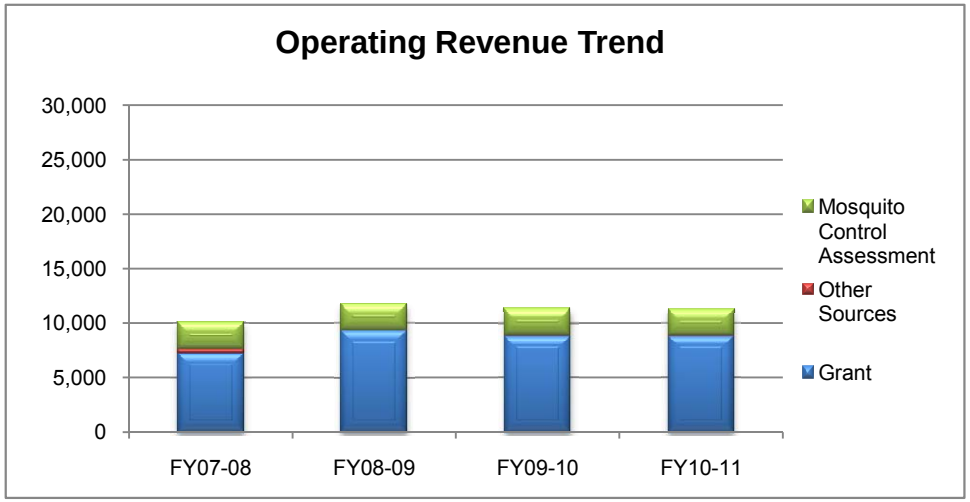
Cost per special assessment unit is $11.76 each.

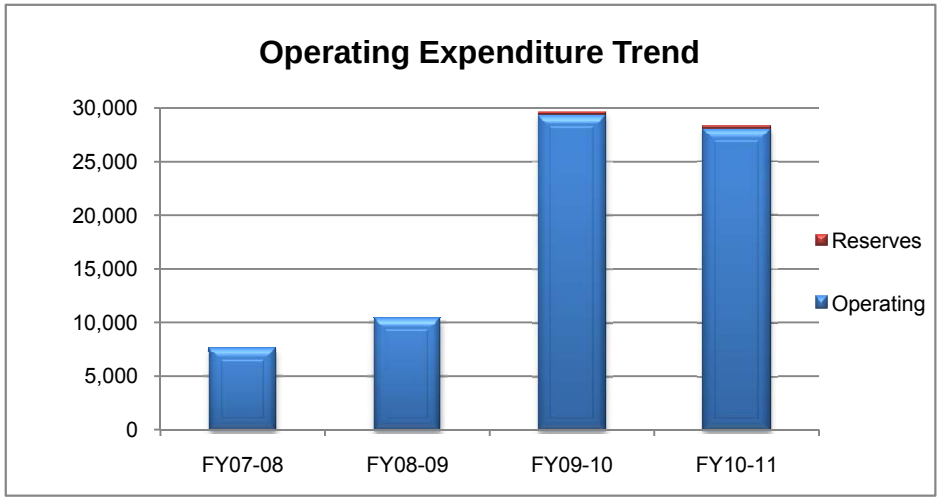
RIMA RIDGE SPECIAL ASSESSMENT — SPECIAL REVENUE FUND

Fund 178 Dept 4920	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.61-03	State Grant/Mosquito Control	7,240	9,293	8,750	8,750	0	Dept. of Agriculture & Consumer Services
361.10-00	Interest	395	18	150	100	(50)	
325.20-01	Mosquito Control Assessment	2,441	2,431	2,398	2,398	0	
386.70-00	Excess Fees-Tax Collector	0	24	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(113)	(562)	(449)	
	Sub-Total Revenues	10,076	11,766	11,185	10,686	(499)	
399.00-00	Cash Carry Forward	12,419	15,013	18,407	17,580	(827)	
	TOTAL FUND REVENUES	**22,495**	**26,779**	**29,592**	**28,266**	**(1,326)**	
	Expenses						
562.34-10	Mosquito Control District	7,240	9,293	28,749	27,173	(1,576)	
562.34-16	Comm Fees - Tax Collector	49	49	198	198	0	
562.34-19	Property Appraiser Fees	216	218	300	300	0	
562.49-18	Bank Analysis Fees	3	789	50	300	250	
	Total Operating Expenses	**7,508**	**10,349**	**29,297**	**27,971**	**(1,326)**	
587.98-11	Designated for Future Use	0	0	295	295	0	
	Total Reserves	**0**	**0**	**295**	**295**	**0**	
	TOTAL FUND EXPENSES	**7,508**	**10,349**	**29,592**	**28,266**	**(1,326)**	



RIMA RIDGE SPECIAL ASSESSMENT — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

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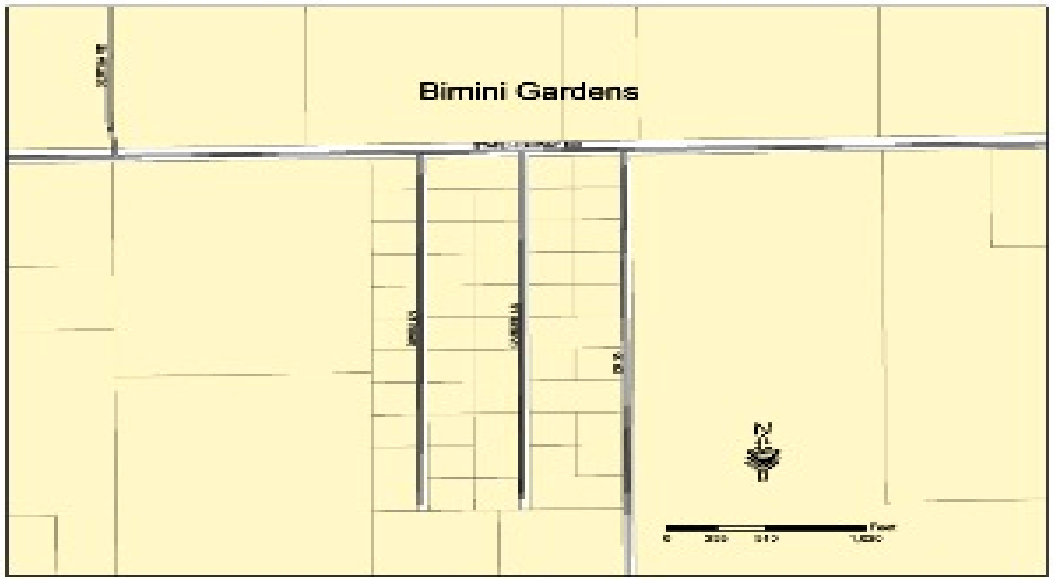
Cost per special assessment unit is $14.62 each.

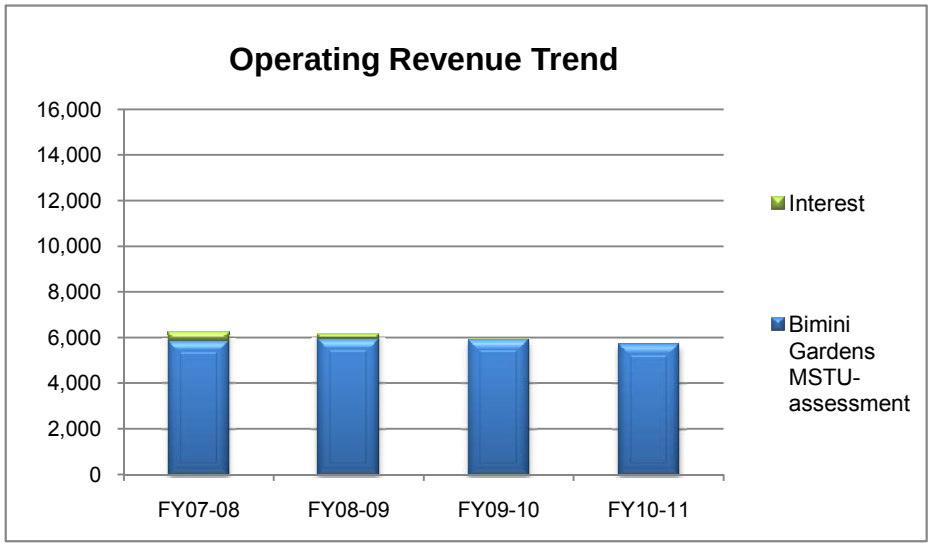
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Grant	7,240	9,293	8,750	8,750
Other Sources	395	18	150	100
Mosquito Control Assessment	2,441	2,431	2,398	2,398
Less 5% Statutory Reduction	0	0	(113)	(562)
Cash Carry Forward	12,419	15,013	18,407	17,580
	22,495	**26,755**	**29,592**	**28,266**
Expenses				
Operating	7,508	10,349	29,297	27,971
Reserves	0	0	295	295
	7,508	**10,349**	**29,592**	**28,266**

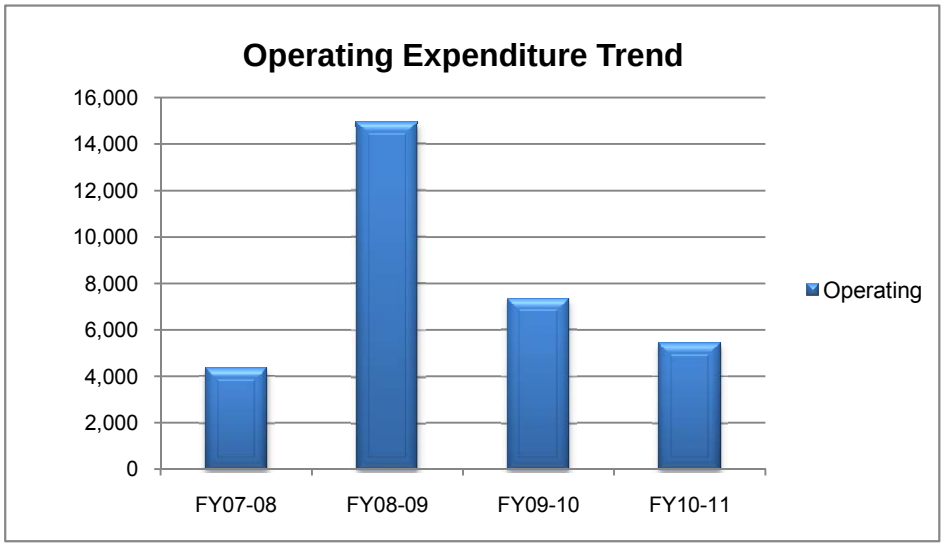
BIMINI GARDENS MSTU — SPECIAL REVENUE FUND

Fund 175 Dept 1810	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
325.20-01	Bimini Gardens MSTU-Assessment	5,787	5,887	5,887	5,674	(213)	
361.10-00	Interest	454	244	35	0	(35)	
398.00-00	Less 5% Statutory Reduction	0	(307)	(296)	(283)	13	
	Sub-Total Revenues	**6,241**	**5,824**	**5,626**	**5,391**	**(235)**	
399.00-00	Cash Carry Forward	11,568	8,216	1,707	0	(1,707)	
	TOTAL FUND REVENUES	**17,809**	**14,040**	**7,333**	**5,391**	**(1,942)**	
	Expenses						
513.34-16	Comm Fees-Tax Collector	116	113	115	115	0	
513.34-19	Property Appraiser Fees	62	113	70	113	43	
541.34-20	Public Work Charges	4,127	14,566	7,098	4,933	(2,165)	
541.49-18	Bank Analysis Fees	23	125	50	230	180	
	Total Operating Expenses	**4,328**	**14,917**	**7,333**	**5,391**	**(2,122)**	
	TOTAL FUND EXPENSES	**4,328**	**14,917**	**7,333**	**5,391**	**(1,942)**	



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.

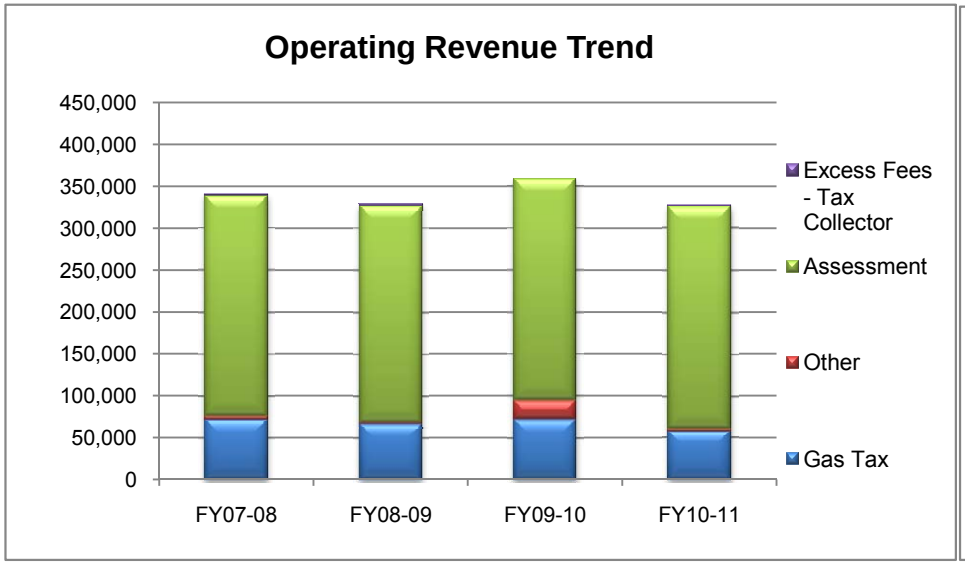
History of front foot assessment:
From Fiscal Year 2001 to current: $0.58 assessment

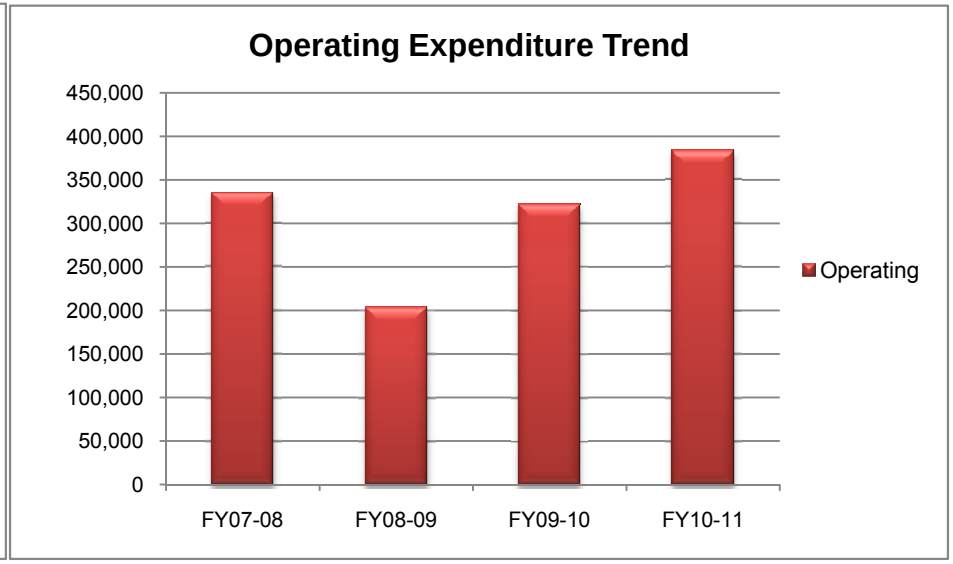
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Bimini Gardens MSTU-assessment	5,787	5,887	5,887	5,674
Interest	454	244	35	0
Less 5% Statutory Reduction	0	(307)	(296)	(283)
Cash Carry Forward	11,568	8,216	1,707	0
	17,809	**14,040**	**7,333**	**5,391**
Expenses				
Operating	4,328	14,917	7,333	5,391
	4,328	**14,917**	**7,333**	**5,391**

DAYTONA NORTH SERVICE DISTRICT — SPECIAL REVENUE FUND

Fund 702 Dept 4500/5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
312.30-00	Ninth Cent Fuel Tax	57,029	53,641	57,600	47,768	(9,832)	Overall 17% total decrease
312.40-00	Local Option Fuel Tax	14,472	13,058	14,400	10,872	(3,528)	Overall 25% total decrese
3xx,xx-xx	Disaster Relief	0	79,854	0	0	0	May 2009 flood event
361.10-01	Interest	3,244	1,210	2,867	1,600	(1,267)	
363.10-01	DNSD Assessment Maint/Other	133,670	131,909	0	0	0	Combined in acct #702-0000-325.20-01
363.10-04	DNSD Assessment Paving	124,780	123,135	0	0	0	Combined in acct #702-0000-325.20-01
325.20-01	DNSD/Front Foot	0	0	264,080	264,080	0	Rate $0.58 per front foot
325.20-02	DNSD Delinquent Front Foot	1,598	1,001	19,661	1,000	(18,661)	
363.10-13	DNSD Delinquent Paving	1,492	934	0	0	0	
386.70-00	Excess Fees-Tax Collector	2,772	2,575	0	2,000	2,000	
398.00-00	Less 5 % Statutory Reduction	0	0	(16,947)	(16,286)	661	
	Sub-Total Revenues	**339,057**	**407,317**	**341,661**	**311,034**	**(30,627)**	
399.00-00	Cash Carry Forward	65,154	69,340	174,460	272,819	98,359	
	TOTAL FUND REVENUES	**404,211**	**476,657**	**516,121**	**583,853**	**67,732**	
	Expenses						
513.31-10	Professional Services	0	550	0	0	0	
513.34-10	Other Contracted Services	17,425	7,710	7,900	7,900	0	
513.34-16	Comm Fees - Tax Collector	5,224	5,137	5,300	5,300	0	
513.34-19	Property Appraiser Fees	3,975	3,927	4,000	4,000	0	
541.42-01	Postage Expense	36	29	500	500	0	
519.43-10	Utilities Expense	9,655	10,649	12,500	12,500	0	
541.34-20	Governmental Services	280,821	148,134	286,050	322,368	36,318	
541.49-14	Landfill Tipping Fees	61	0	325	325	0	
541.51-10	Office Supplies	0	0	75	75	0	
541.52-12	Other Operating Expenses	43	0	0	0	0	
541.53-10	Road Materials & Supplies	17,501	27,437	5,000	30,000	25,000	Increase based on actuals
541.31-10	Professional Services	24	65	100	100	0	
541.49-18	Bank Analysis Fees	116	125	250	250	0	
	Total Operating Expenses	**334,881**	**203,763**	**322,000**	**383,318**	**61,318**	
587.98-50	Reserve-Future Capital OL	0	0	194,121	200,535	6,414	
	Total Reserves	**0**	**0**	**194,121**	**200,535**	**6,414**	
							Overall Expense Increase:
	TOTAL FUND EXPENSES	**334,881**	**203,763**	**516,121**	**583,853**	**67,732**	**13.12%**

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Gas Tax	71,501	66,699	72,000	58,640
Other	4,842	2,211	22,528	2,600
Assessment	261,540	256,979	264,080	264,080
Excess Fees - Tax Collector	2,772	2,575	0	2,000
Less 5% Statutory Reduction	0	0	(16,947)	(16,286)
Cash Carry Forward	65,154	69,340	174,460	272,819
	405,809	**397,804**	**516,121**	**583,853**
Expenses				
Operating	334,881	203,763	322,000	383,318
Reserves	0	0	194,121	200,535
	334,881	**203,763**	**516,121**	**583,853**

JUDICIAL FUNDS-SUMMARY — SPECIAL REVENUE FUND

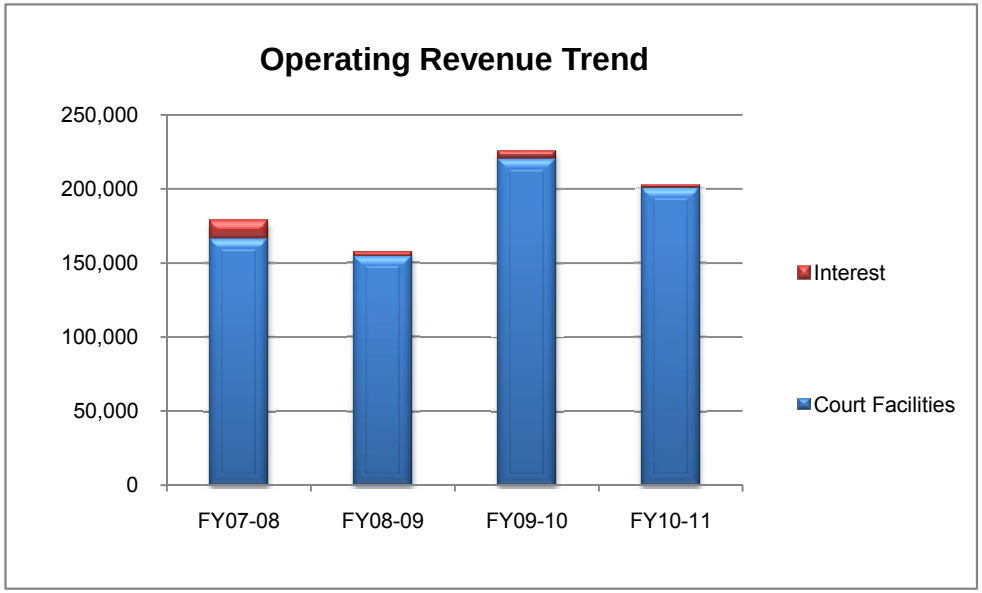
DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Fees	472,077	403,995	450,170	422,551	(27,619)
Fines	4,153	4,631	2,757	3,000	243
Interest	99,501	7,371	11,304	5,735	(5,569)
Interfund Transfer	82,958	41,941	46,416	80,041	33,625
Less 5% Statutory Reduction	0	0	(23,212)	(21,515)	1,697
Cash Carry Forward	716,012	960,193	1,105,457	1,419,284	313,827
Total Revenues	**1,374,701**	**1,418,131**	**1,592,892**	**1,909,096**	**316,204**
Expenses					
Courthouse Facilities (Fund 108)	76,881	18,371	708,461	889,527	181,066
Domestic Violence Trust (Fund 192)	10,256	879	437	0	(437)
Alcohol & Drug Abuse Trust (Fund 193)	4,964	125	9,838	6,458	(3,380)
Court Innovations Technology (Fund 194)	114,752	70,316	542,669	712,385	169,716
Juvenile Diversion (Fund 195)	123,881	29,466	16,910	23,630	6,720
Court Innovations (Fund 197)	176	28,672	227,128	209,684	(17,444)
Teen Court (Fund 198)	60,810	61,253	87,449	67,412	(20,037)
Total Expenses	**391,720**	**209,082**	**1,592,892**	**1,909,096**	**316,204**
Revenues vs. Expenses	**982,981**	**1,209,049**	**0**	**0**	**0**

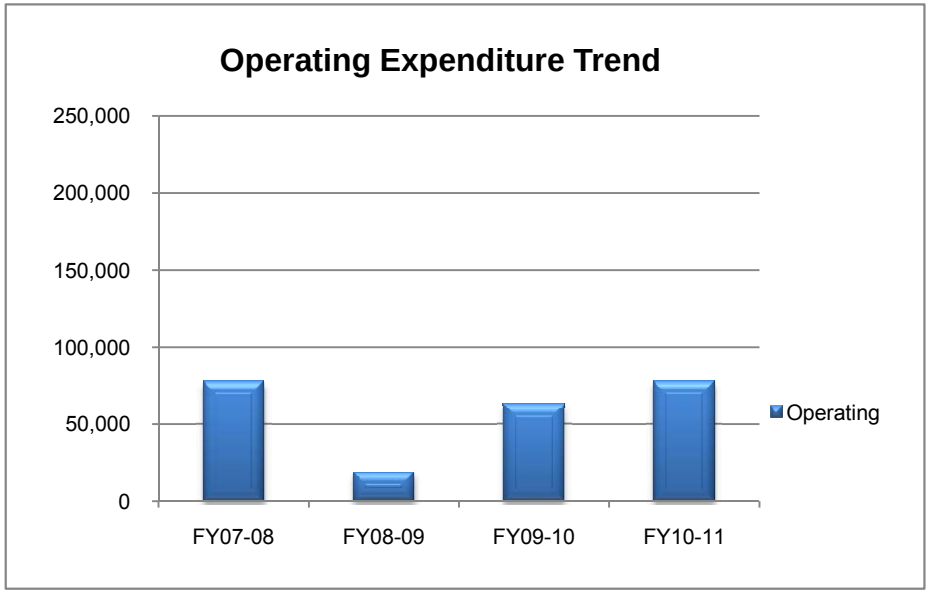
	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Personnel Summary-Positions					
Court Innovations	0.00	0.20	1.00	1.00	0.00
Teen Court	1.00	1.00	1.00	1.00	0.00
Total Positions	**1.00**	**1.20**	**2.00**	**2.00**	**0.00**

COURTHOUSE FACILITIES - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 108	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 3701/4910/5000		FY 07-08	FY 08-09	FY 09-10	FY 10-11	+/(-)	
	Revenues						
359.20-03	Court Facilities	166,319	154,036	220,000	200,000	(20,000)	Surcharge increased from $15 to $30
361.10-00	Interest	12,331	3,434	5,400	2,400	(3,000)	
398.00-00	Less 5% Statutory Reduction	0	0	(11,270)	(10,120)	1,150	
	Sub-Total Revenues	178,650	157,470	214,130	192,280	(21,850)	
399.00-00	Cash Carry Forward	315,862	417,631	494,331	697,247	202,916	
	TOTAL FUND REVENUES	**494,512**	**575,101**	**708,461**	**889,527**	**181,066**	
	Expenses						
712.34-10	Other Contracted Services	1,009	2,975	100	1,500	1,400	
712.34-20	Governmental Services	5,826	0	0	6,000	6,000	
712.46-10	Building/Equipment Repairs	0	150	500	10,500	10,000	Security System repairs
712.46-30	Maintenance Agreements	23,242	8,500	57,780	54,180	(3,600)	
712.49-10	Other Current Chrgs/Oblig	47	0	0	100	100	
712.51-12	Other Operating Expenses	2,602	3,833	3,500	4,000	500	
712.62-20	Bldg Renovation & Improv	43,800	2,600	0	250	250	
587.49-18	Bank Analysis Fees	355	313	550	600	50	
	Total Operating Expenses	**76,881**	**18,371**	**62,430**	**77,130**	**14,700**	
587.98-10	Reserve for Contingency	0	0	646,031	812,397	166,366	
	Total Reserves	**0**	**0**	**646,031**	**812,397**	**166,366**	
	TOTAL FUND EXPENSES	**76,881**	**18,371**	**708,461**	**889,527**	**181,066**	

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.

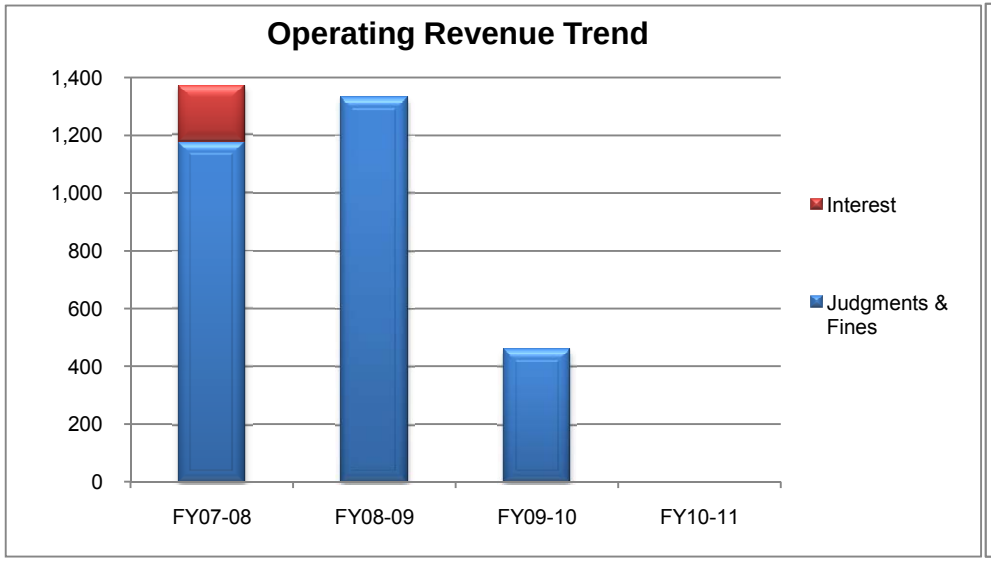
During fiscal year 2008-09, Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from $15 to $30. On July 20, 2009 the Flagler County Board of County Commissioners adopted Ordinance 2009-05 amending Sec.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

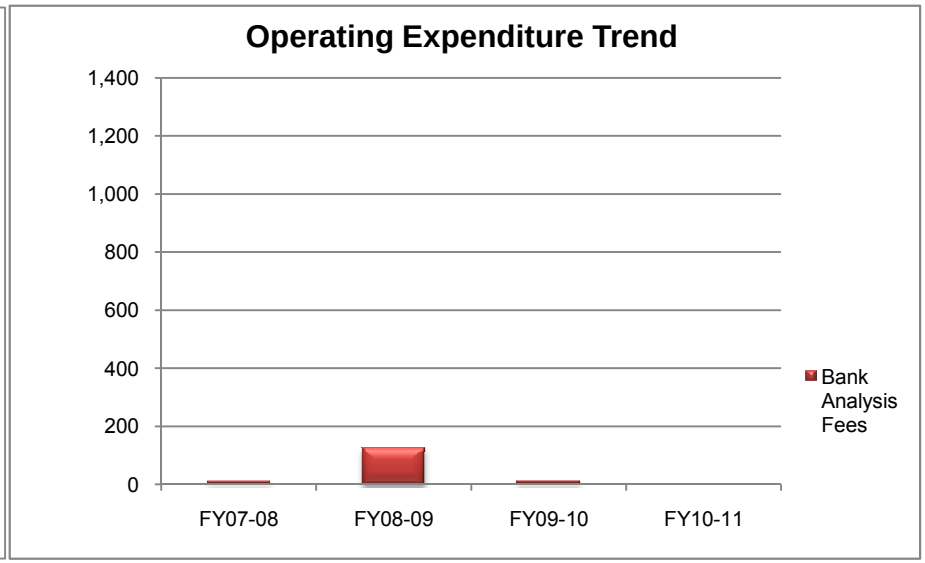
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Court Facilities	166,319	154,036	220,000	200,000
Interest	12,331	3,434	5,400	2,400
Cash Carry Forward	315,862	417,631	494,331	697,247
Less 5% Statutory Reduction	0	0	(11,270)	(10,120)
	494,512	**575,101**	**708,461**	**889,527**
Expenses				
Operating	76,881	18,371	62,430	77,130
Reserves	0	0	646,031	812,397
	76,881	**18,371**	**708,461**	**889,527**

DOMESTIC VIOLENCE TRUST - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 192 Dept 4600	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
351.13-00	Judgments & Fines	1,173	1,329	460	0	(460)	
361.10-00	Interest	200	0	0	0	0	
398.10-00	Less 5% Statutory Reduction	0	0	(23)	0	23	
399.00-00	Cash Carry Forward	8,973	90	0	0	0	
	TOTAL FUND REVENUES	**10,346**	**1,419**	**437**	**0**	**(437)**	
	Expenses						
519.49-18	Bank Analysis Fees	7	125	10	0	(10)	
581.91-16	Transfer to General Fund	10,249	754	427	0	(427)	
	TOTAL FUND EXPENSES	**10,256**	**879**	**437**	**0**	**(437)**	

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.

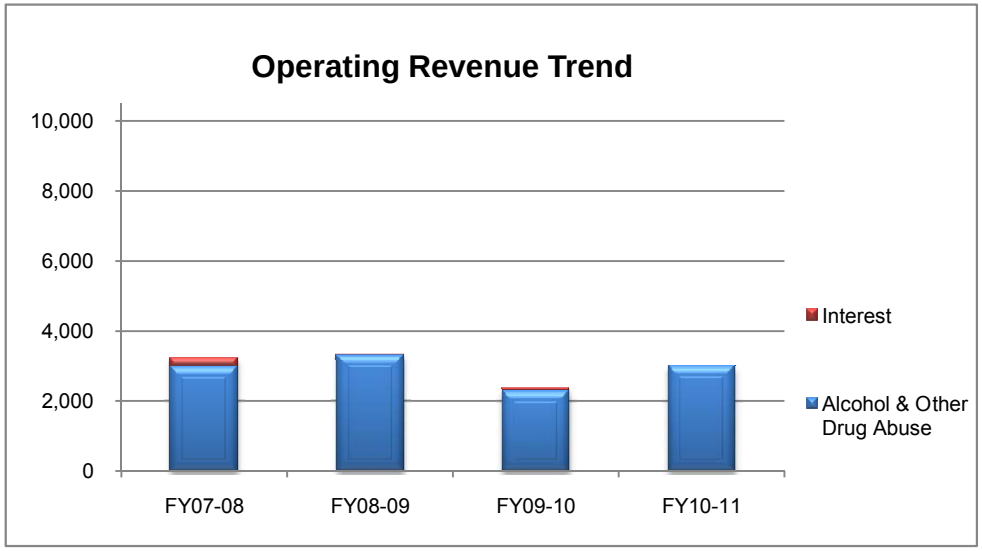
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Judgments & Fines	1,173	1,329	460	0
Interest	200	0	0	0
Cash Carry Forward	8,973	90	0	0
Less 5% Statutory Reduction	0	0	(23)	0
	10,346	**1,419**	**437**	**0**
Expenses				
Bank Analysis Fees	7	125	10	0
Interfund Transfer	10,249	754	427	0
	10,256	**879**	**437**	**0**

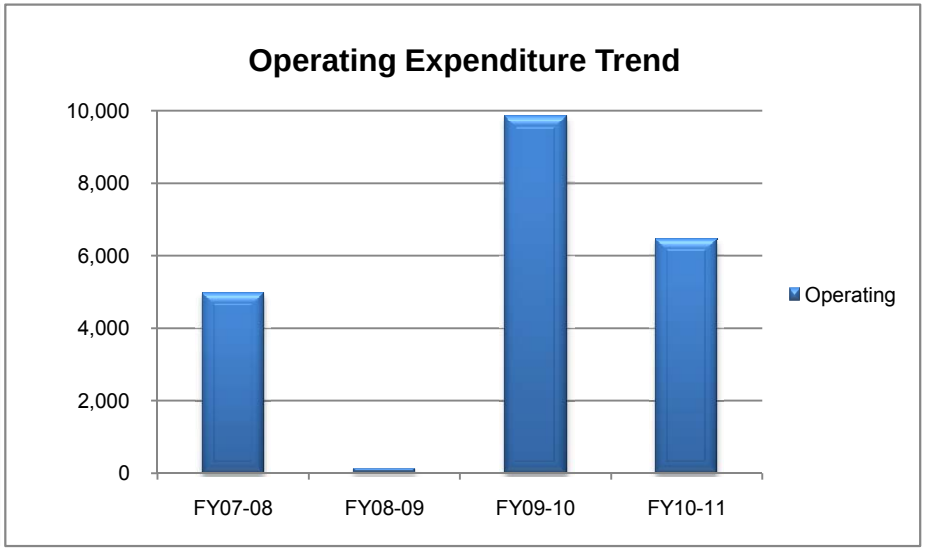
ALCOHOL & DRUG ABUSE TRUST - COURT ADMINISTRATOR

SPECIAL REVENUE FUND

Fund 193 Dept 1010	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
351.14-00	Alcohol & Other Drug Abuse	2,980	3,302	2,297	3,000	703	
361.10-00	Interest	241	9	75	10	(65)	
398.10-00	Less 5% Statutory Reduction	0	0	(119)	(151)	(32)	
399.00-00	Cash Carry Forward	7,071	5,328	7,585	3,599	(3,986)	
	TOTAL FUND REVENUES	**10,292**	**8,639**	**9,838**	**6,458**	**(3,380)**	
	Expenses						
622.34-10	Other Contracted Services	4,950	0	9,800	6,333	(3,467)	
622.49-18	Bank Analysis Fees	14	125	38	125	87	
	TOTAL FUND EXPENSES	**4,964**	**125**	**9,838**	**6,458**	**(3,380)**	

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Alcohol & Other Drug Abuse	2,980	3,302	2,297	3,000
Interest	241	9	75	10
Cash Carry Forward	7,071	5,328	7,585	3,599
Less 5% Statutory Reduction	0	0	(119)	(151)
	10,292	**8,639**	**9,838**	**6,458**
Expenses				
Operating	4,964	125	9,838	6,458
	4,964	**125**	**9,838**	**6,458**

COURT INNOVATIONS TECHNOLOGY - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 194 Dept 1000	DESCRIPTION Circuit Court Judge	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	152,289	137,425	48,139	81,817	33,678	
361.10-00	Interest	13,296	1,977	2,867	1,800	(1,067)	
398.00-00	Less 5% Statutory Reduction	0	0	(8,207)	(8,115)	92	
	Sub-Total Revenues	165,585	139,402	42,799	75,502	32,703	
399.00-00	Cash Carry Forward	205,895	330,428	386,737	557,200	170,463	
	TOTAL REVENUES	**371,480**	**469,830**	**429,536**	**632,702**	**203,166**	
	Expenses						
601.34-10	Other Contracted Services	0	0	2,000	2,000	0	
41-10, 41-20	Communications	11,935	10,403	20,000	20,000	0	
601.46-30	Maintenance Agreements	2,430	4,681	4,500	4,500	0	
601.51-11	Office Equipment	339	5,486	1,500	1,500	0	
601.51-20	Data Processing Supplies	641	4,018	500	500	0	
601.52-12	Other Operating Expenses	0	0	500	500	0	
601.52-30	Data Processing Software	2,348	0	2,000	2,000	0	
	Total Operating Expenses	**17,693**	**24,588**	**31,000**	**31,000**	**0**	
601.64-10	Equipment	23,359	0	15,000	6,000	(9,000)	
	Total Capital Expenses	**23,359**	**0**	**15,000**	**6,000**	**(9,000)**	
	TOTAL EXPENSES	**41,052**	**24,588**	**46,000**	**37,000**	**(9,000)**	

COURT INNOVATIONS TECHNOLOGY-STATE ATTORNEY — SPECIAL REVENUE FUND

Fund 194 Dept 1200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	19,857	20,923	53,680	50,670	(3,010)	
	TOTAL REVENUES	**19,857**	**20,923**	**53,680**	**50,670**	**(3,010)**	
	Expenses						
602.46-30	Maintenance Agreements	980	5,341	3,000	6,770	3,770	
602.51-10	Office Supplies	95	90	0	0	0	
602.51-11	Office Equipt under $1,000	2,076	0	12,490	3,000	(9,490)	
602.51-20	Data Processing Supplies	875	1,877	1,000	1,000	0	
602.52-12	Other Operating Expense	395	0	0	0	0	
602.52-30	Data Processing Software	0	5,454	11,900	11,900	0	
	Total Operating Expenses	**4,421**	**12,762**	**28,390**	**22,670**	**(5,720)**	

COURT INNOVATIONS TECHNOLOGY-STATE ATTORNEY (CONTINUED) — SPECIAL REVENUE FUND

Fund 194 Dept 1200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses (Continued)						
602.64-10	Equipment	15,436	8,161	25,290	28,000	2,710	
	Total Capital Expenses	**15,436**	**8,161**	**25,290**	**28,000**	**2,710**	
	TOTAL EXPENSES	**19,857**	**20,923**	**53,680**	**50,670**	**(3,010)**	

COURT INNOVATIONS TECHNOLOGY-PUBLIC DEFENDER — SPECIAL REVENUE FUND

Fund 194 Dept 1300	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	15,623	24,166	28,330	28,013	(317)	
	TOTAL REVENUES	**15,623**	**24,166**	**28,330**	**28,013**	**(317)**	
	Expenses						
603.41-10	Communications Recurring	13,503	13,200	13,200	13,200	0	
603.46-30	Maintenance Agreements	0	0	500	500	0	
603.51-10	Office Supplies	584	238	1,200	1,500	300	
603.51-11	Office Equipt under $1,000	0	0	6,349	2,938	(3,411)	
603.52-30	Data Processing Software	1,536	1,536	4,581	4,535	(46)	
	Total Operating Expenses	**15,623**	**14,974**	**25,830**	**22,673**	**(3,157)**	
603.64-10	Equipment	0	9,192	2,500	5,340	2,840	5 Laptops/wireless for courtrooms w/17" flatscreen
	Total Capital Expenses	**0**	**9,192**	**2,500**	**5,340**	**2,840**	
	TOTAL EXPENSES	**15,623**	**24,166**	**28,330**	**28,013**	**(317)**	

COURT INNOVATIONS TECHNOLOGY-CRIMINAL CONFLICT & CIVIL REG COUNCIL — SPECIAL REVENUE FUND

Fund 194 Dept 1301	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	0	0	30,123	0	(30,123)	
	TOTAL REVENUES	**0**	**0**	**30,123**	**0**	**(30,123)**	
	Expenses						
603.46-10	Building/Equipment Repairs	0	0	4,660	0	(4,660)	
603.51-10	Office Supplies	0	0	5,822	0	(5,822)	
603.51-11	Office Equipment	0	0	8,440	0	(8,440)	
603.51-20	Data Processing Supplies	0	0	4,200	0	(4,200)	
603.52-30	Data Processing Software	0	0	3,835	0	(3,835)	
	Total Operating Expenses	**0**	**0**	**26,957**	**0**	**(26,957)**	
603.64-10	Equipment	0	0	3,166	0	(3,166)	
	Total Capital Expenses	**0**	**0**	**3,166**	**0**	**(3,166)**	
	TOTAL EXPENSES	**0**	**0**	**30,123**	**0**	**(30,123)**	

COURT INNOVATIONS TECHNOLOGY-COURT RELATED TECHNOLOGY — SPECIAL REVENUE FUND

Fund 194 Dept 4801	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-04	Court Innovations Recording Fees $2	37,871	0	0	0	0	
	TOTAL REVENUES	**37,871**	**0**	**0**	**0**	**0**	
	Expenses						
713.34-10	Other Contracted Services	4,874	0	0	0	0	
713.46-30	Maintenance Agreements	3,542	0	0	0	0	
	Total Operating Expenses	**8,416**	**0**	**0**	**0**	**0**	
713.62-10	Buildings 29,455		0	0	0	0	
	Total Capital Expenses	**29,455**	**0**	**0**	**0**	**0**	
	TOTAL EXPENSES	**37,871**	**0**	**0**	**0**	**0**	

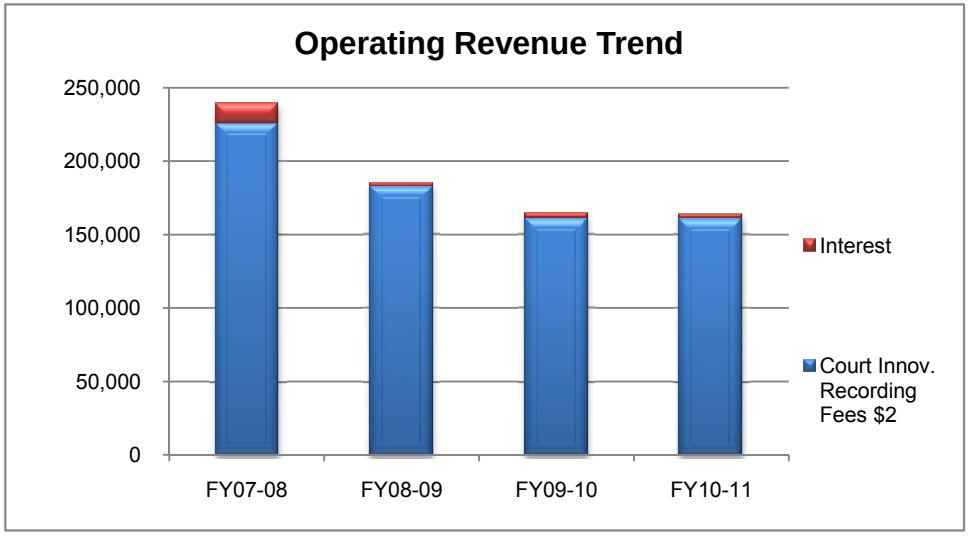
COURT INNOVATIONS TECHNOLOGY-INVESTMENTS — SPECIAL REVENUE FUND

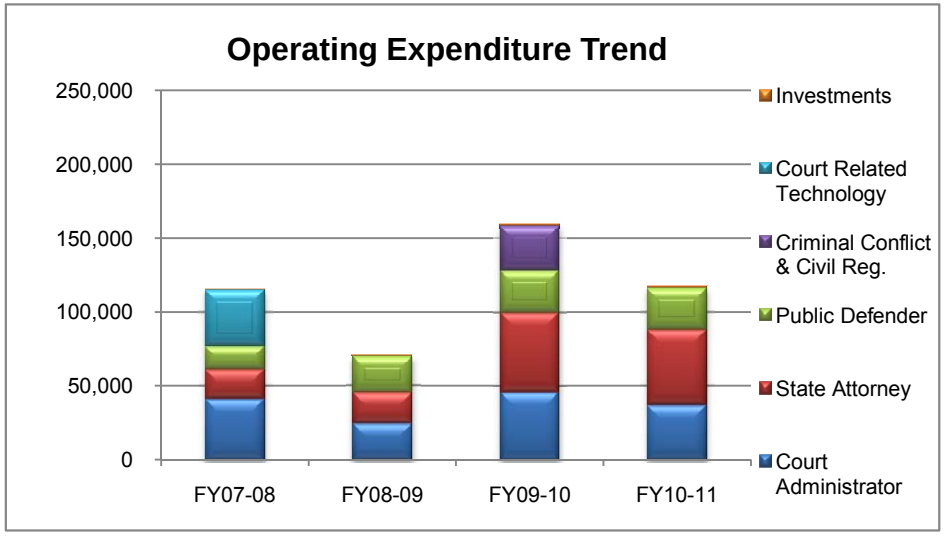
Fund 194 Dept 4910	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	349	639	1,000	1,000	0	
	TOTAL REVENUES	**349**	**639**	**1,000**	**1,000**	**0**	
	Expenses						
519.31-10	Professional Services	64	138	400	400	0	
601.49-18	Bank Analysis Fees	285	501	600	600	0	
	TOTAL EXPENSES	**349**	**639**	**1,000**	**1,000**	**0**	

COURT INNOVATIONS TECHNOLOGY-RESERVES — SPECIAL REVENUE FUND

Fund 194 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Expenses						
519.98-10	Reserve for Contingency	0	0	383,536	595,702	212,166	
	TOTAL RESERVES	**0**	**0**	**383,536**	**595,702**	**212,166**	
	TOTAL FUND EXPENSES	**114,752**	**70,316**	**542,669**	**712,385**	**169,716**	

COURT INNOVATIONS TECHNOLOGY — SPECIAL REVENUE FUND





NOTE FOR GRAPH

DEPARTMENT SUMMARY

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

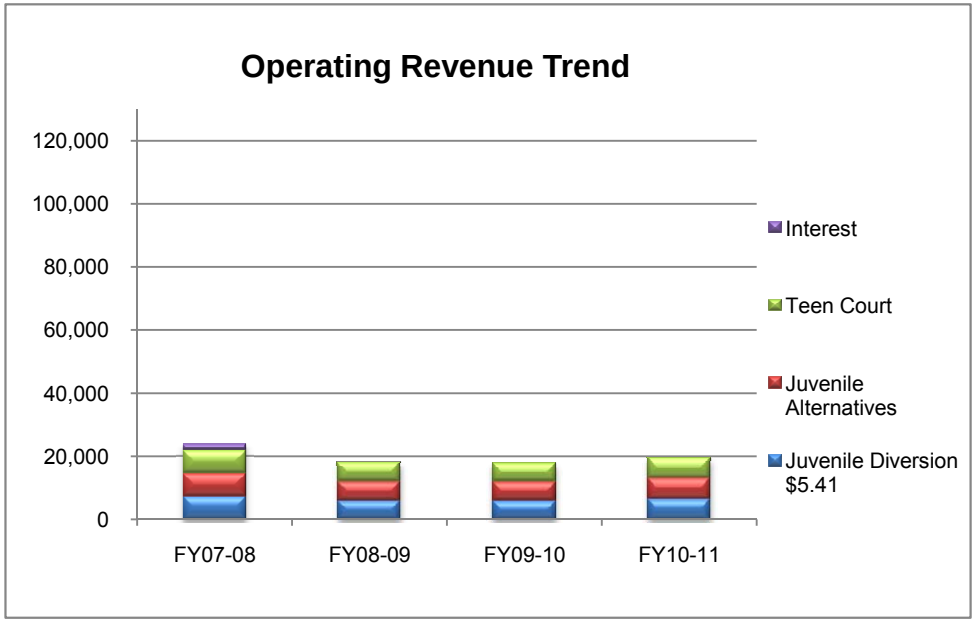
Pursuant to § 28.24(12(e), Florida Statutes, Counties receive $2.00 from each $4.00 recording fee collected by the Clerk. Said funds are to be used to fund the technology need of the Court, State Attorney and Public Defender. Unexpended funds at year-end remain in this fund (Fund 194) and "roll-over"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

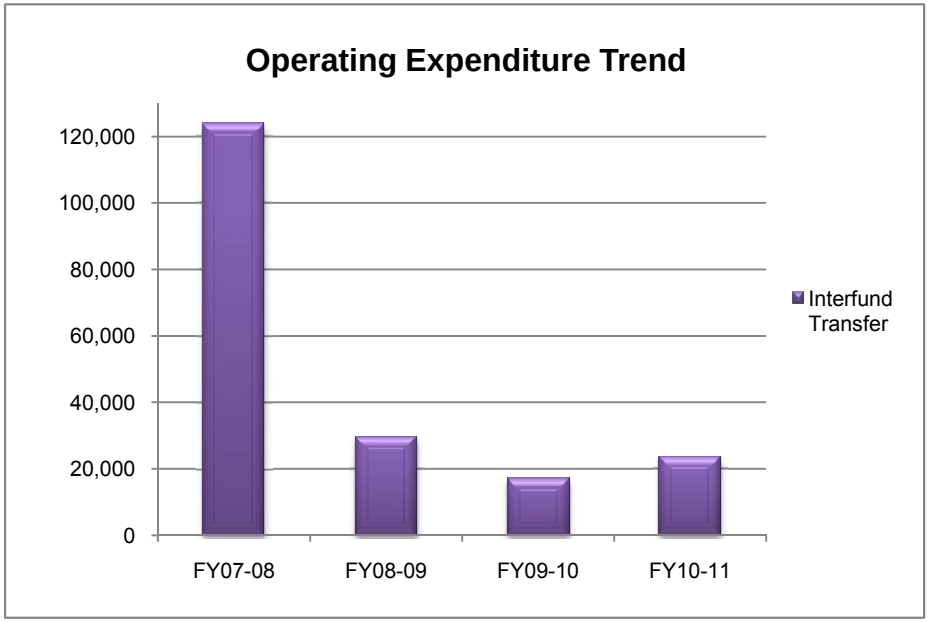
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Court Innov. Recording Fees $2	225,640	182,514	160,272	160,500
Interest	13,645	2,616	3,867	2,800
Less 5% Statutory Reduction	0	0	(8,207)	(8,115)
Cash Carry Forward	205,895	330,428	386,737	557,200
	445,180	**515,558**	**542,669**	**712,385**
Expenses				
Court Administrator	41,052	24,588	46,000	37,000
State Attorney	19,857	20,923	53,680	50,670
Public Defender	15,623	24,166	28,330	28,013
Criminal Conflict & Civil Reg.	0	0	30,123	0
Court Related Technology	37,871	0	0	0
Investments	349	639	1,000	1,000
Reserves	0	0	383,536	595,702
	114,752	**70,316**	**542,669**	**712,385**

JUVENILE DIVERSION-COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 195 Dept 4600	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-06	Juvenile Diversion $5.41	7,179	6,019	5,928	6,500	572	
359.21-07	Juvenile Alternatives	7,179	6,019	5,928	6,500	572	
359.21-08	Teen Court	7,200	6,037	5,944	6,500	556	
361.10-00	Interest	2,212	19	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(890)	(975)	(85)	
	Sub-Total Revenues	23,770	18,094	16,910	18,525	1,615	
399.00-00	Cash Carry Forward	113,142	13,031	0	5,105	5,105	
	TOTAL FUND REVENUES	**136,912**	**31,125**	**16,910**	**23,630**	**6,720**	
	Expenses						
719.49-18	Bank Analysis Fees	36	125	100	150	50	
581.91-10	Transfer to Court Innovations Fund 197	123,845	29,341	16,810	23,480	6,670	
	TOTAL FUND EXPENSES	**123,881**	**29,466**	**16,910**	**23,630**	**6,720**	

JUVENILE DIVERSION — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

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

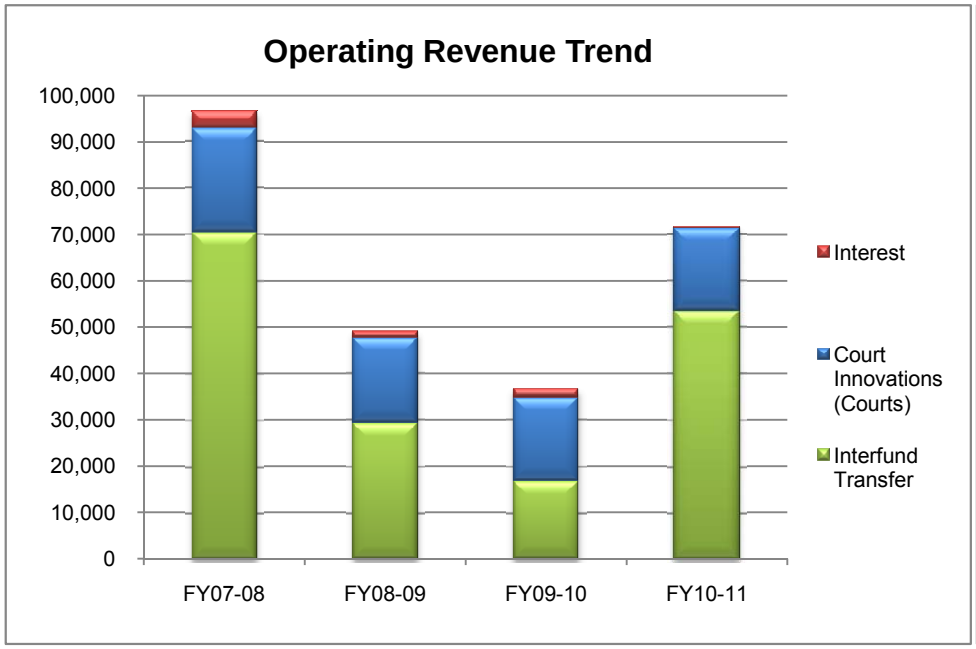
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Juvenile Diversion $5.41	7,179	6,019	5,928	6,500
Juvenile Alternatives	7,179	6,019	5,928	6,500
Teen Court	7,200	6,037	5,944	6,500
Interest	2,212	19	0	0
Cash Carry Forward	113,142	13,031	0	5,105
Less 5% Statutory Reduction	0	0	(890)	(975)
	136,912	**31,125**	**16,910**	**23,630**
Expenses				
Interfund Transfer	123,881	29,466	16,910	23,630
	123,881	**29,466**	**16,910**	**23,630**

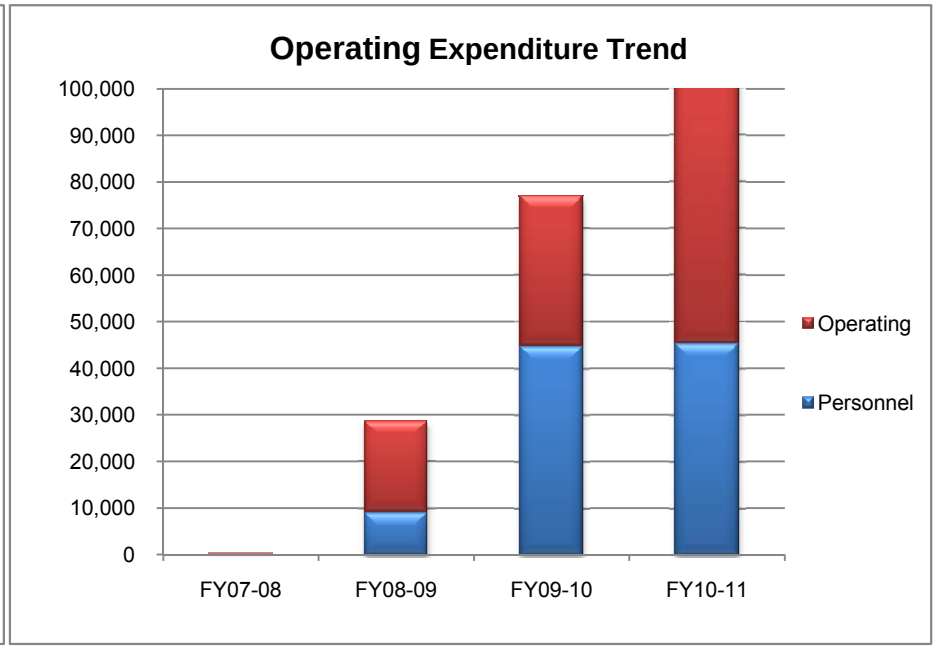
APPROVED BUDGET FY 2010-2011

COURT INNOVATIONS - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 197 Dept 4805/5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-05	Court Innovations (Courts)	22,365	18,256	17,964	17,782	(182)	
361.10-00	Interest	3,824	1,269	1,914	500	(1,414)	
381.00-00	Interfund Transfer	70,358	29,341	16,810	53,480	36,670	
398.00-00	Less 5% Statutory Reduction	0	0	(994)	(914)	80	
399.00-00	Cash Carry Forward	76,107	172,478	191,434	138,836	(52,598)	
	TOTAL FUND REVENUES	**172,654**	**221,344**	**227,128**	**209,684**	**(17,444)**	
	Expenses						
719.10-12	Regular Salaries	0	6,184	31,179	31,179	0	
719.xx-xx	Employee Benefits	0	2,916	13,571	14,114	543	
	Total Personnel Expenses	**0**	**9,100**	**44,750**	**45,293**	**543**	
719.31-10	Professional Services	31	67	100	100	0	
719.34-10	Other Contracted Services	0	18,765	20,000	50,000	30,000	
719.40-10	Travel Expenses	0	0	200	200	0	
719.41-10	Communications Recurring	0	0	600	600	0	
719.42-01	Postage	0	0	200	200	0	
719.49-18	Bank Analysis Fees	145	125	240	300	60	
719.51-10	Office Supplies	0	0	400	400	0	
719.52-12	Other Operating Expenses	0	615	10,000	10,000	0	
719.55-01	Employee Education/Training	0	0	500	500	0	
	Total Operating Expenses	**176**	**19,572**	**32,240**	**62,300**	**30,060**	
719.98-10	Reserve for Contingency	0	0	150,138	102,091	(48,047)	
	Total Reserves	**0**	**0**	**150,138**	**102,091**	**(48,047)**	
	TOTAL FUND EXPENSES	**176**	**28,672**	**227,128**	**209,684**	**(17,444)**	

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.

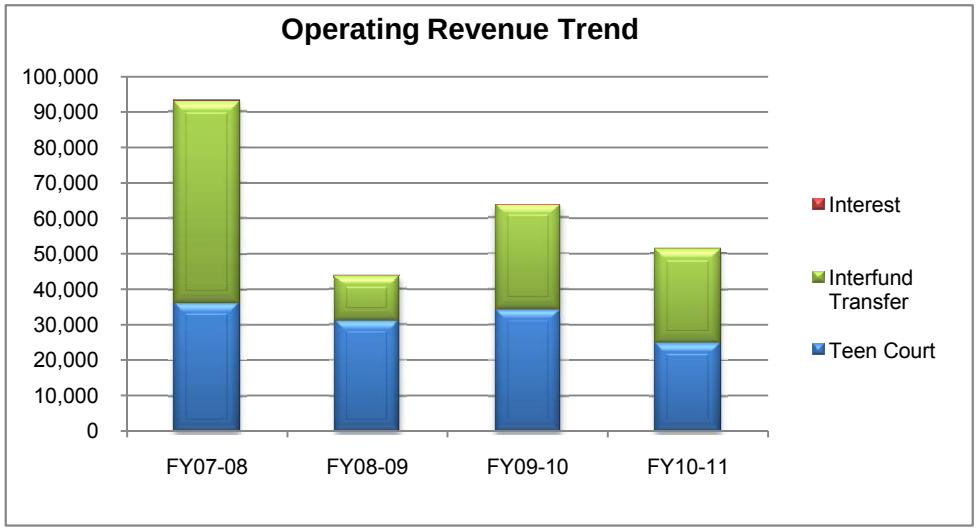
	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
PERSONNEL SUMMARY- Positions				
Drug Coordinator	0.00	0.20	1.00	1.00
Total Positions	**0.00**	**0.20**	**1.00**	**1.00**

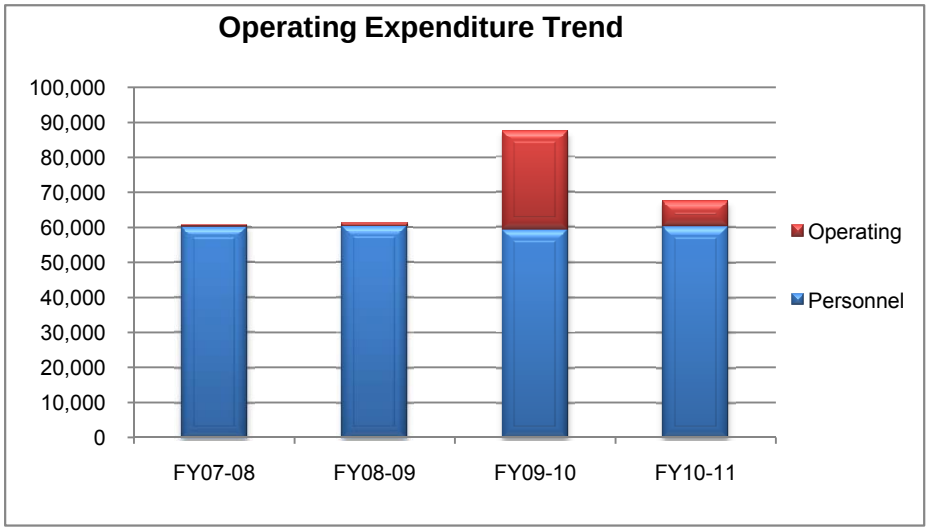
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Court Innovations (Courts)	22,365	18,256	17,964	17,782
Interest	3,824	1,269	1,914	500
Interfund Transfer	70,358	29,341	16,810	53,480
Cash Carry Forward	76,107	172,478	191,434	138,836
Less 5% Statutory Reduction	0	0	(994)	(914)
	172,654	**221,344**	**227,128**	**209,684**
Expenses				
Personnel	0	9,100	44,750	45,293
Operating	176	19,572	32,240	62,300
Reserves	0	0	150,138	102,091
	176	**28,672**	**227,128**	**209,684**

TEEN COURT - COURT ADMINISTRATOR — SPECIAL REVENUE FUND

Fund 198 Dept 4804	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.21-09	Teen Court	36,195	31,114	34,134	24,769	(9,365)	
361.10-00	Interest	514	24	48	25	(23)	
381.00-00	Interfund Transfer (General Fund)	56,735	12,600	29,606	26,561	(3,045)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,709)	(1,240)	469	
	Sub-Total Revenues	**93,444**	**43,738**	**62,079**	**50,115**	**(11,964)**	
399.00-00	Cash Carry Forward	(11,038)	21,207	25,370	17,297	(8,073)	
	TOTAL FUND REVENUES	**82,406**	**64,945**	**87,449**	**67,412**	**(20,037)**	
	Expenses						
719.10-12	Regular Salaries	42,565	43,587	43,472	43,472	0	
719.xx-xx	Employee Benefits	17,468	16,591	15,769	16,665	896	
	Total Personnel Expenses	**60,033**	**60,178**	**59,241**	**60,137**	**896**	
719.34-10	Other Contracted Services	0	0	25,583	5,000	(20,583)	Mediation/Arbitration Trust Funds transferred
719.40-10	Travel Expenses	49	50	250	100	(150)	during fiscal year 2008-09
719.42-01	Communications Recurring	271	210	450	300	(150)	
719.42-01	Postage Expense	120	154	400	200	(200)	
719.47-10	Printing & Binding	0	46	100	100	0	
719.48-10	Promotional Activities	0	0	100	100	0	
719.51-10	Office Supplies	193	490	500	500	0	
719.51-11	Office Equipment under $1,000	0	0	500	500	0	
719.52-12	Other Operating Expenses	0	0	100	75	(25)	
719.54-10	Publications/Memberships	103	0	125	100	(25)	
719.49-18	Bank Analysis Fees	41	125	100	300	200	
	Total Operating Expenses	**777**	**1,075**	**28,208**	**7,275**	**(20,933)**	
	TOTAL FUND EXPENSES	**60,810**	**61,253**	**87,449**	**67,412**	**(20,037)**	

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.

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

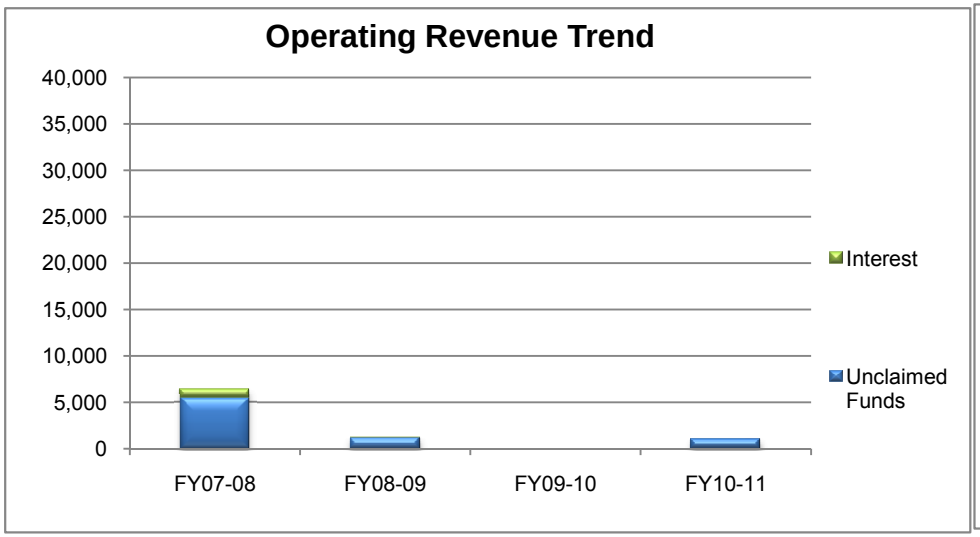
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Teen Court	36,195	31,114	34,134	24,769
Interest	514	24	48	25
Interfund Transfer	56,735	12,600	29,606	26,561
Cash Carry Forward	(11,038)	21,207	25,370	17,297
Less 5% Statutory Reduction	0	0	(1,709)	(1,240)
	82,406	**64,945**	**87,449**	**67,412**
Expenses				
Personnel	60,033	60,178	59,241	60,137
Operating	777	1,075	28,208	7,275
	60,810	**61,253**	**87,449**	**67,412**

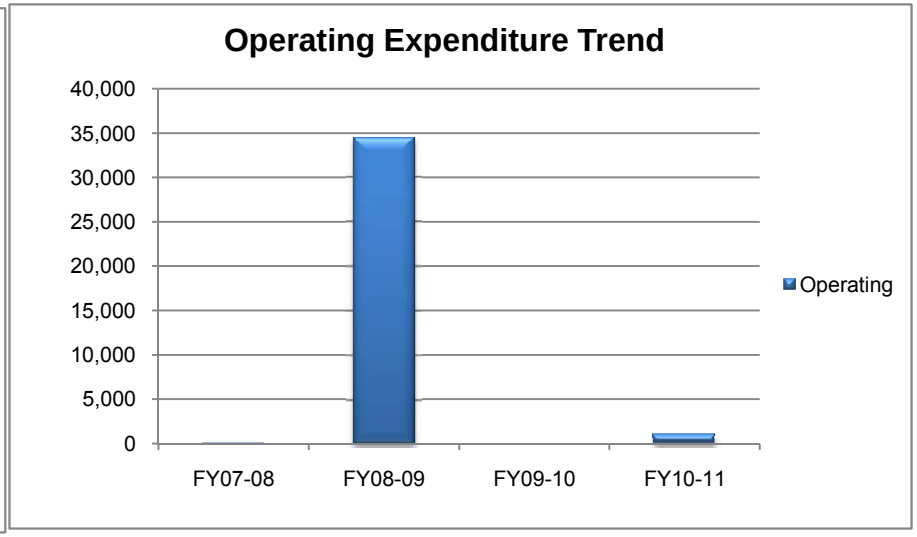
Personnel Summary-Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Teen Court Administrator	0.00	0.00	0.00	0.00
Teen Court Coordinator	1.00	1.00	1.00	1.00
Total Positions	**1.00**	**1.00**	**1.00**	**1.00**

FINE & FORFEITURE FUND — SPECIAL REVENUE FUND

Fund 101	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
369.90-00	Miscellaneous	5,486	1,165	0	1,000	1,000	
361.10-00	Interest	871	50	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	(50)	(50)	
	Sub-Total Revenues	6,357	1,215	0	950	950	
399.00-00	Cash Carry Forward	28,104	34,416	0	0	0	
	TOTAL FUND REVENUES	**34,461**	**35,631**	**0**	**950**	**950**	
	Expenses						
564.49-18	Bank Fees	45	126	0	150	150	
581.91-16	Transfer to General Fund (001)		34,292	0	800	800	
	Total Operating Expenses	**45**	**34,418**	**0**	**950**	**950**	
587.98-10	Reserve For Contingency	0	0	0	0	0	
	TOTAL FUND EXPENSES	**45**	**34,418**	**0**	**950**	**950**	

FINE & FORFEITURE FUND (101) — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

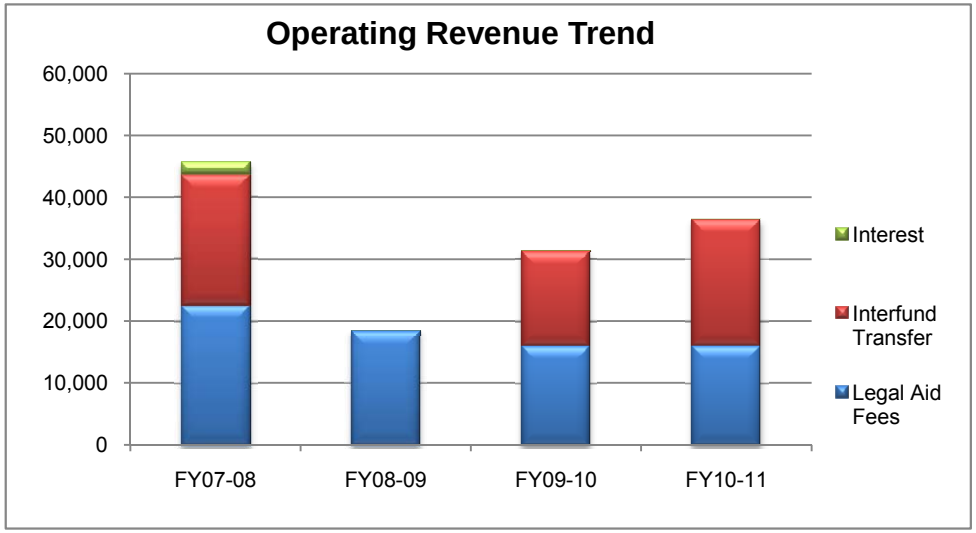
FS 142.01 established the Fine and Forfeiture Fund used by the Clerk of the Circuit Cort in peforming court-related functions. The fund consist of fines and penalties, court costs and proceeds from forfeited bail bonds, unclaimed moneys and all other revenues received by the clerk as revenue authorized by law to be retained by the clerk. All revenues received by the clerk in the fine and forfeiture fund from court-related fees, fines, costs and service charges are considered state funds and shall be remitted monthly to the Department of Revenue.

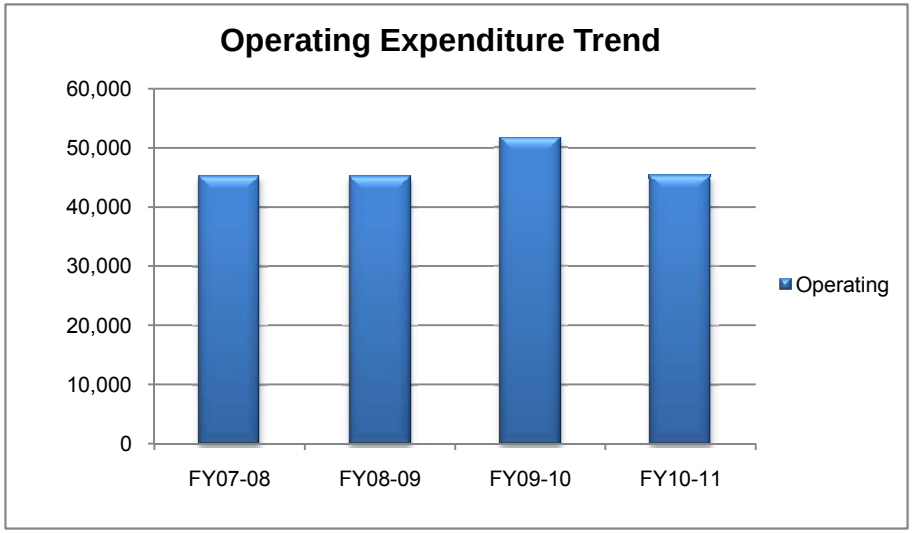
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Unclaimed Funds	5,486	1,165	0	1,000
Interest	871	50	0	0
Cash Carry Forward	28,104	34,416	0	0
Less 5% Statutory Reduction	0	0	0	(50)
	34,461	**35,631**	**0**	**950**
Expenses				
Operating	45	34,418	0	950
	45	**34,418**	**0**	**950**

LEGAL AID — SPECIAL REVENUE FUND

Fund 105 Dept 4401	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-01	Legal Aid Fees	22,523	18,275	16,000	16,000	0	
381.00-00	Interfund Transfer (General Fund)	21,014	0	15,197	20,383	5,186	
361.10-00	Interest	2,096	84	100	10	(90)	
398.00-00	Less 5% Statutory Reduction	0	0	(907)	(801)	106	
	Sub-Total Revenues	45,633	18,359	30,390	35,592	5,202	
399.00-00	Cash Carry Forward	49,990	50,464	21,310	9,662	(11,648)	
	TOTAL FUND REVENUES	**95,623**	**68,823**	**51,700**	**45,254**	**(6,446)**	
	Expenses						
564.49-18	Bank Fees	105	125	200	200	0	
564.82-34	Aid to Legal Services	45,054	45,054	51,500	45,054	(6,446)	Per contract dated January 17, 2006
	Total Operating Expenses	**45,159**	**45,179**	**51,700**	**45,254**	**(6,446)**	Planned notice to renegotiate contract for FY2011-12
	TOTAL FUND EXPENSES	**45,159**	**45,179**	**51,700**	**45,254**	**(6,446)**	

LEGAL AID — SPECIAL REVENUE FUND





DEPARTMENT SUMMARY

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

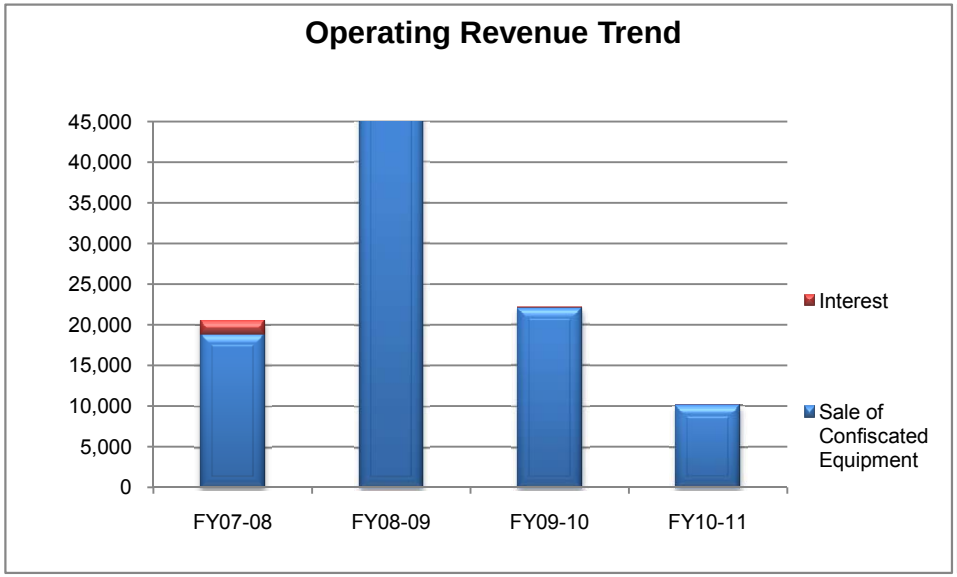
The fees generated to fund aid in legal services have had a shortfall in most years. F.S. 29.008(3)(a) establishes the base year of funding as FY03. The base year (Fiscal Year 2003) is adjusted by 3% the first year and increased 1.5% for growth each year thereafter. The fees generated did not cover the state mandated level in prior years, so an interfund transfer from the general fund had been provided. In FY09 sufficient funds were available to cover the requirements, therefore no interfund transfer was provided.

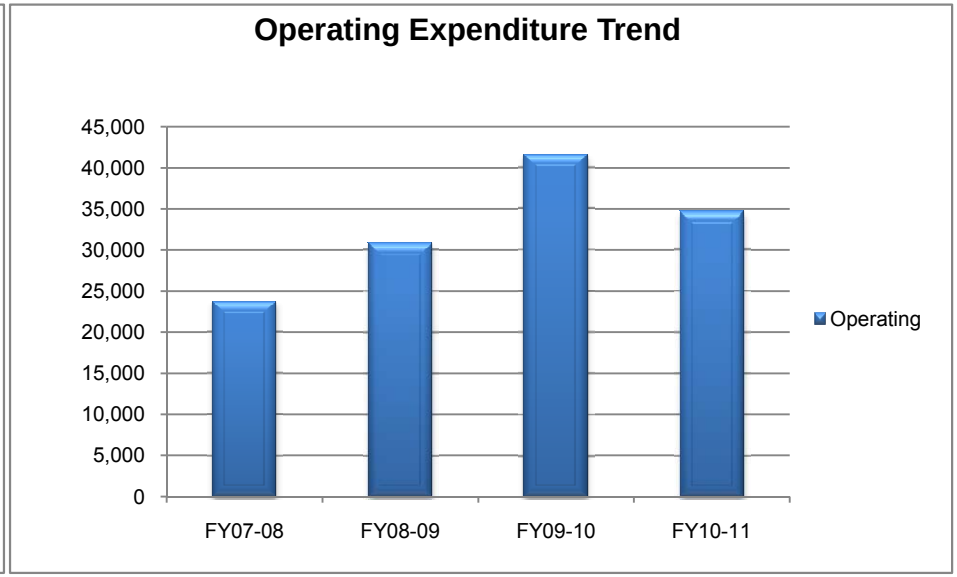
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Legal Aid Fees	22,523	18,275	16,000	16,000
Interfund Transfer	21,014	0	15,197	20,383
Interest	2,096	84	100	10
Cash Carry Forward	49,990	50,464	21,310	9,662
Less 5% Statutory Reduction	0	0	(907)	(801)
	95,623	**68,823**	**51,700**	**45,254**
Expenses				
Operating	45,159	45,179	51,700	45,254
	45,159	**45,179**	**51,700**	**45,254**

LAW ENFORCEMENT TRUST — SPECIAL REVENUE FUND

Fund 106 Dept 4300/4600	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
351.20-00	Sale of Confiscated Equipment	18,844	47,851	22,000	10,000	(12,000)	
361.10-00	Interest	1,623	56	100	50	(50)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,100)	(503)	597	
399.00-00	Cash Carry Forward	46,930	43,730	20,598	25,085	4,487	
	TOTAL FUND REVENUES	**67,397**	**91,637**	**41,598**	**34,632**	**(6,966)**	
	Expenses						
521.49-18	Bank Analysis Fees	291	771	400	1,800	1,400	
521.49-10	Other Current Charges & Obligations	23,376	29,962	41,198	32,832	(8,366)	
	TOTAL FUND EXPENSES	**23,667**	**30,733**	**41,598**	**34,632**	**(6,966)**	

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.

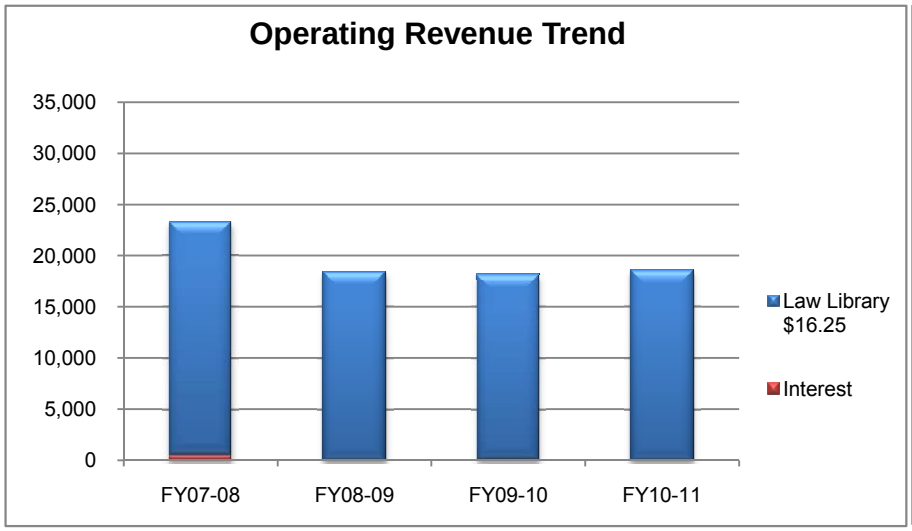
The remaining proceeds shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise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

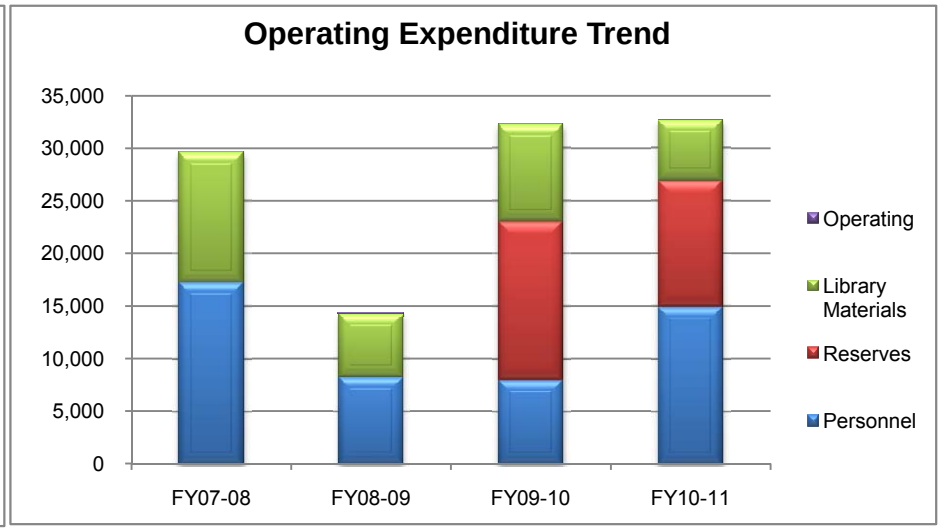
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Sale of Confiscated Equipment	18,844	47,851	22,000	10,000
Interest	1,623	56	100	50
Cash Carry Forward	46,930	43,730	20,598	25,085
Less 5 % Statutory Reduction	0	0	(1,100)	(503)
	67,397	**91,637**	**41,598**	**34,632**
Expenses				
Operating	23,667	30,733	41,598	34,632
	23,667	**30,733**	**41,598**	**34,632**

LAW LIBRARY - LIBRARY - COMMUNITY SERVICES — SPECIAL REVENUE FUND

Fund 107 Dept 3451	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-02	Law Library $16.25	22,705	18,378	18,084	18,480	396	
361.10-00	Interest	578	22	42	25	(17)	
398.00-00	Less 5% Statutory Reduction	0	0	(904)	(925)	(21)	
	Sub-Total Revenues	**23,283**	**18,400**	**17,222**	**17,580**	**358**	
399.00-00	Cash Carry Forward	0	0	15,049	15,066	17	
	TOTAL FUND REVENUES	**23,283**	**18,400**	**32,271**	**32,646**	**375**	
	Expenses						
714.10-12	Regular Salaries	11,804	5,756	5,741	10,483	4,742	Increased through realignment of staff
714.xx-xx	Employee Benefits	5,448	2,414	2,225	4,445	2,220	
	Total Personnel Expenses	**17,252**	**8,170**	**7,966**	**14,928**	**6,962**	
714.49-18	Bank Analysis Fees	26	125	52	63	11	
	Total Operating Expense	**26**	**125**	**52**	**63**	**11**	
714.66-10	Library Materials	12,342	5,958	9,214	5,701	(3,513)	
	Total Capital Outlay	**12,342**	**5,958**	**9,214**	**5,701**	**(3,513)**	
587.98-11	Reserves	0	0	15,039	11,954	(3,085)	
	Total Reserves	**0**	**0**	**15,039**	**11,954**	**(3,085)**	
	TOTAL FUND EXPENSES	**29,620**	**14,253**	**32,271**	**32,646**	**375**	**Overall Expense Increase: 1.16%**

LAW LIBRARY - LIBRARY COMMUNITY SERVICES — SPECIAL REVENUE FUND





NOTE FOR GRAPH

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

DEPARTMENT SUMMARY

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

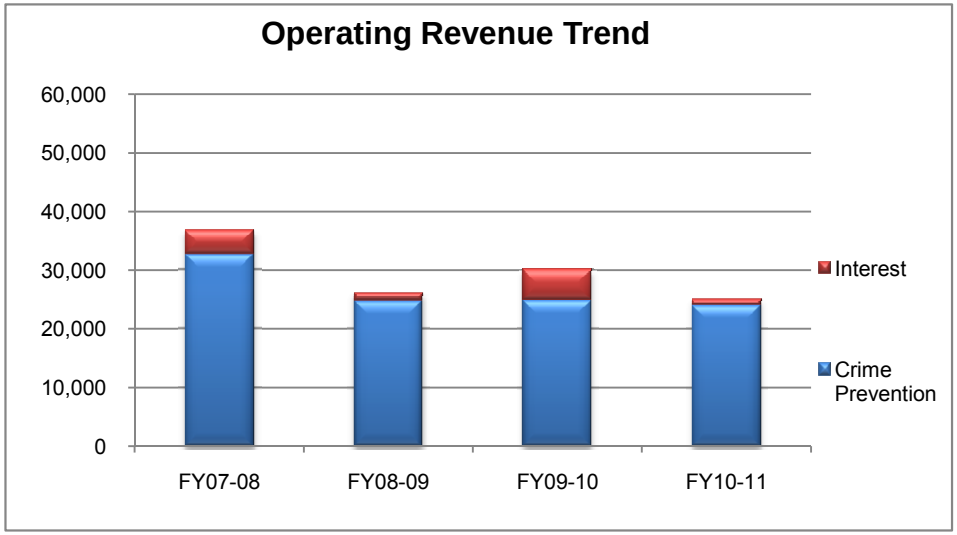
SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Law Library $16.25	22,705	18,378	18,084	18,480
Interest	578	22	42	25
Cash Carry Forward	0	0	15,049	15,066
Less 5% Statutory Reduction	0	0	(904)	(925)
	23,283	**18,400**	**32,271**	**32,646**
Expenses				
Personnel	17,252	8,170	7,966	14,928
Operating	26	125	52	63
Library Materials	12,342	5,958	9,214	5,701
Reserves	0	0	15,039	11,954
	29,620	**14,253**	**32,271**	**32,646**

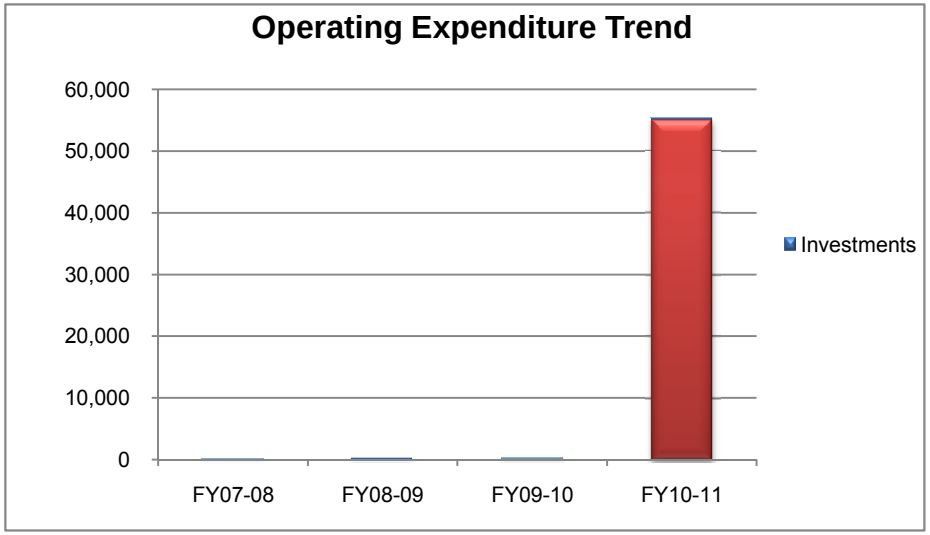
Personnel Summary-Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11	
Librarian II	0.15	0.15	0.15	0.00	FY10 position reclassified
Librarian I	0.00	0.00	0.00	0.30	
Total Positions	**0.15**	**0.15**	**0.15**	**0.00**	

CRIME PREVENTION — SPECIAL REVENUE FUND

Fund 196 Dept 4910/5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
359.20-06	Crime Prevention	32,529	24,751	24,792	24,000	(792)	
361.10-00	Interest	4,165	1,235	5,268	1,000	(4,268)	
398.00-00	Less 5% Statutory Reduction	0	0	(1,503)	(1,250)	253	
399.00-00	Cash Carry Forward	112,490	149,034	175,592	157,860	(17,732)	
	TOTAL FUND REVENUES	**149,184**	**175,020**	**204,149**	**181,610**	**(22,539)**	
	Expenses						
519.49-18	Bank Analysis Fees	150	190	260	260	0	
521.49-10	Current Charges/Obligations	0	0	0	55,000	55,000	
587.98-10	Reserve for Contingency	0	0	203,889	126,350	(77,539)	
	TOTAL FUND EXPENSES	**150**	**190**	**204,149**	**181,610**	**(22,539)**	

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 no lo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under state law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under state law. The court costs imposed by this section shall be $50 for a felony and $20 for any other offense.

The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523. During FY08-09 the BOCC approved the Sheriff's Office request to expend $42,500 to support crime prevention programs for FY09-10 in compliance with FS163.501 - 163.523.

The Public Safety Coordinating Council presented and BOCC approved the following funding for FY10-11:

City of Bunnell Police Dept	Educational Liaison	$2,500
City of Bunnell Police Dept	Neighborhood Watch	$1,250
Flagler County Bldg Dept	Unsafe Bldg Abatement	$7,160
Flagler County Juvenile Justice	Community Garden	$5,720
Flagler County Public Library	Community Thrive Equip	$10,000
Flagler County School Dist	Healthy Flagler	$10,000
Flagler County Sheriff	Various Programs	$15,870
Pathways Academy	Garden project	$2,500
		$55,000

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Crime Prevention	32,529	24,751	24,792	24,000
Interest	4,165	1,235	5,268	1,000
Cash Carry Forward	112,490	149,034	175,592	157,860
Less 5% Statutory Reduction	0	0	(1,503)	(1,250)
	149,184	**175,020**	**204,149**	**181,610**
Expenses				
Investments	150	190	260	260
Current Obligations	0	0	0	55,000
Reserves	0	0	203,889	126,350
	150	**190**	**204,149**	**181,610**

State Housing Initiatives Partnership (SHIP) Program

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

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

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

Primary Functions

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

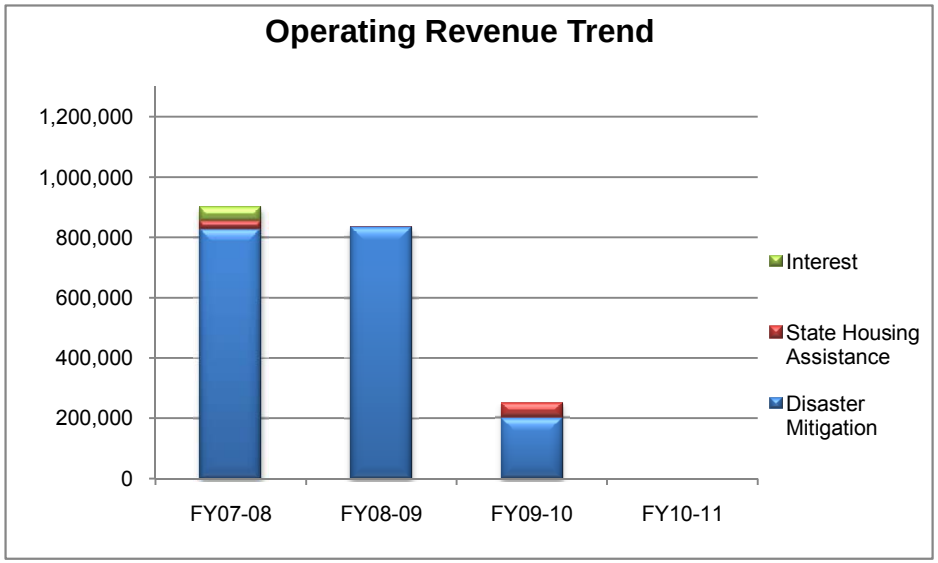
Assistance Provided with 2008-2009 SHIP funds

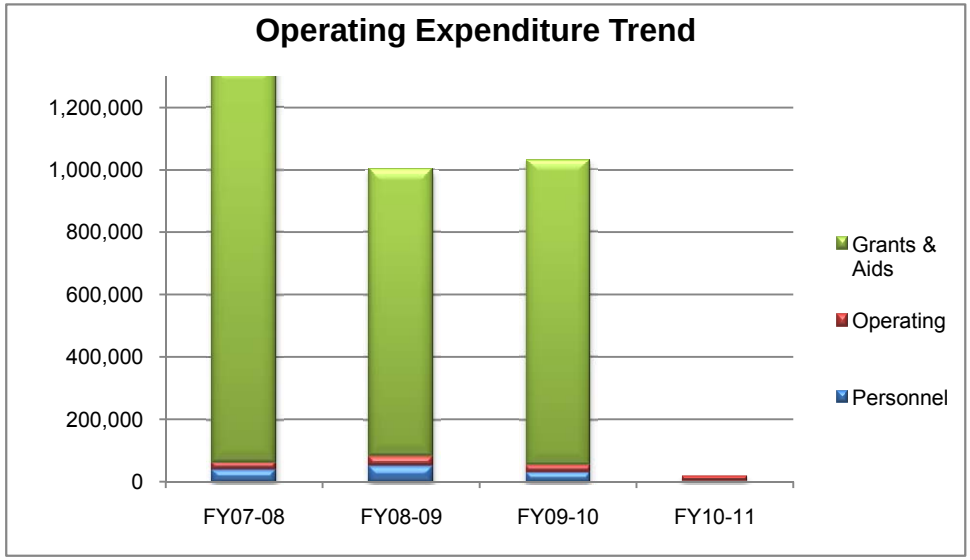
Down Payment / Closing Cost Assistance
17 applicants received a total of $496,800 in assistance
Home Rehabilitation Assistance
6 applicants received a total of $135,704 in assistance
Replacement Home Assistance
3 applicants received a total $311,176 in assistance
Disaster Assistance (May 2009 flooding)
3 applicants received $12,686 in assistance

SHIP PROGRAM-FINANCIAL SERVICES — SPECIAL REVENUE FUND

Fund 143 Dept 1720	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
335.20-00	SHIP-Disaster Mitigation	826,802	831,789	200,000	0	(200,000)	
335.51-00	State Housing Assistance	25,557	953	49,860	0	(49,860)	
361.10-00	Interest	48,666	0	0	0	0	
399.00-00	Cash Carry Forward	957,108	170,364	781,454	15,321	(766,133)	
	TOTAL FUND REVENUES	**1,858,133**	**1,003,106**	**1,031,314**	**15,321**	**(1,015,993)**	
	Expenses						
559.10-12	Regular Salaries	29,111	37,845	23,973	0	(23,973)	Salary for Ship Employee reflected in the Gen Fund
559.xx-xx	Employee Benefits	12,132	14,635	8,844	0	(8,844)	
	Total Personnel Expenses	**41,243**	**52,480**	**32,817**	**0**	**(32,817)**	
559.49-18	Bank Analysis Fees	424	0	2,343	3,000	657	
559.34-10	Other Contracted Services	17,550	18,775	4,034	6,000	1,966	
40-10, 54-20	Travel/Training	1,483	2,517	3,053	1,150	(1,903)	
559.41-10	Communications Recurring	767	800	1,116	780	(336)	
559.42-01	Postage Expense	378	500	939	960	21	
559.46-30	Maintenance Agreements	0	1,260	1,512	681	(831)	
559.46-40	Small Tools & Equipment	60	0	0	0	0	
559.47-10	Printing & Binding	0	200	314	200	(114)	
559.49-10	Other Current Charges	530	908	1,615	1,300	(315)	
559.49-15	Advertising	372	750	1,932	100	(1,832)	
559.51-10	Office Supplies	631	1,340	2,350	600	(1,750)	
559.51-11	Office Equipment under $1,000	0	1,262	0	0	0	
559.52-10	Gas, Oil & Lubricants	282	500	1,008	200	(808)	
559.52-12	Other Operating Expenses	54	550	750	100	(650)	
559.52-30	Data Processing Software	0	500	500	0	(500)	
559.54-10	Publications/Memberships	200	400	700	250	(450)	
	Total Operating Expenses	**22,731**	**30,262**	**22,166**	**15,321**	**(6,845)**	
559.64-10	Equipment	0	1,500	16	0	(16)	Capital Technology
	Total Capital Outlay	**0**	**1,500**	**16**	**0**	**(16)**	
525.83-01	Disaster Mitigation	0	0	200,000	0	(200,000)	
559.83-20	SHIP - FL Homebuyers Program	0	0	350,000	0	(350,000)	
559.83-50	SHIP - Foreclosure Intervention	16,648	32,099	39,447	0	(39,447)	
559.83-53	Primary Residence Buy Assistance	826,775	398,172	85,501	0	(85,501)	
559.83-54	Replacement Housing Strategy	417,578	488,593	301,367	0	(301,367)	Carry Forward funds from prior years exhausted
	Total Grants & Aids Expenses	**1,261,001**	**918,864**	**976,315**	**0**	**(976,315)**	
	TOTAL EXPENSES	**1,324,975**	**1,003,106**	**1,031,314**	**15,321**	**(1,015,993)**	

SHIP PROGRAM-FINANCIAL SERVICES — SPECIAL REVENUE FUND





NOTE FOR GRAPH

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

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Disaster Mitigation	826,802	831,789	200,000	0
State Housing Assistance	25,557	953	49,860	0
Interest	48,666	0	0	0
Cash Carry Forward	957,108	170,364	781,454	15,321
	1,858,133	**1,003,106**	**1,031,314**	**15,321**
Expenses				
Personnel 41,243		52,480	32,817	0
Operating	22,731	30,262	22,166	15,321
Grants & Aids	1,261,001	918,864	976,315	0
Capital Outlay	0	1,500	16	0
	1,324,975	**1,003,106**	**1,031,314**	**15,321**

Personnel Summary-Positions	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
SHIP Administrator	0.70	0.90	0.57	0.00
Total Positions	**0.70**	**0.90**	**0.57**	**0.00**

APPROVED BUDGET FY 2010-2011

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 FY2009	Budget FY2010
Fund 102		
Roadway Maintenance	$ 441,365	$ 396,678
Fund 112		
Railway Maintenance	50,000	0
Operating Expenses	5,000	4,500
Capital Projects	130,625	145,070
Reserves	490,094	484,136
TOTAL	**$ 1,117,084**	**$ 1,030,384**

CONSTITUTIONAL GAS TAX FUND — SPECIAL REVENUE FUND

Fund 112	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	APPROVED	CHANGES	COMMENTS
Dept 0800/1450/4600/4910/6000		FY 07-08	FY 08-09	FY 09-10	FY 10-11	+/(-)	
	Revenues						
335.43-00	Constitutional Gas Tax	796,488	774,777	633,706	862,970	229,264	
361.10-00	Interest	127,450	2,203	20,000	2,000	(18,000)	
399.00-00	Cash Carry Forward	7,565,437	1,824,372	144,116	1,024,477	880,361	
398.00-00	Less 5% Statutory Reduction	0	0	(32,685)	(43,249)	(10,564)	
	TOTAL REVENUES	**8,489,375**	**2,601,352**	**765,137**	**1,846,198**	**1,081,061**	
	Expenses						
541.31-10	Investment Fees	3,768	154	4,000	500	(3,500)	
541.34-10	Florida East Coast Railway	0	69,571	0	0	0	
541.49-18	Bank Analysis Fees	657	501	500	500	0	
	Total Operating Expenses	**4,425**	**70,226**	**4,500**	**1,000**	**(3,500)**	
514.71-30	Principal on Loan/Lease	6,125,570	0	0	0	0	
514.72-30	Interest on Loan/Lease	261,831	0	0	0	0	
	Total Debt Service	**6,387,401**	**0**	**0**	**0**	**0**	
010108	CR 305 Overlay	1,060	0	0	0	0	
439511	CR 304 Striping	0	0	0	147,200	147,200	
445511	Colbert Lane Striping	0	0	0	147,200	147,200	
440655	CR Bridge #734082	0	0	0	16,560	16,560	
444650	CR 55 Bridge Replacement Design	632	122,776	0	0	0	
444681	Intersection SR100/CR302	2,748	0	0	0	0	
513700	Signalization US1/Old Dixie	1,608	0	0	0	0	
050D&E68	CDBG Road Drainage & Engineering	9,301	0	0	0	0	
511640	Old Moody Road	97,488	0	0	0	0	
514141	SR100 Sidewalks Bulldog to Roberts Rd	0	0	0	25,000	25,000	
541.34-10	Pedestrian Paths	2,702	0	0	0	0	
425081	CR13 Culvert Replacement	0	0	61,895	0	(61,895)	
439081	CR304 Culvert Replacement	0	0	50,000	0	(50,000)	
441081	CR205 Culvert Replacement	0	0	33,175	0	(33,175)	
	Total Capital Projects	**115,539**	**122,776**	**145,070**	**335,960**	**190,890**	
581.91-10	Interfund Transfer CTT (102)	110,100	0	0	0	0	
	Total Interfund Transfers	**110,100**	**0**	**0**	**0**	**0**	
587.98-50	Reserve for Future Capital Outlay	0	0	615,567	1,509,238	893,671	
	Total Reserves	**0**	**0**	**615,567**	**1,509,238**	**893,671**	
	TOTAL EXPENSES	**6,617,465**	**193,002**	**765,137**	**1,846,198**	**1,081,061**	

GRANT PROJECTS — SPECIAL REVENUE FUND

	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
Dept 1450/8101							
	Revenues						
331.78-01	Federal Lehigh Trail Grant	976,257	412,120	0	148,648	148,648	
	TOTAL REVENUES	**976,257**	**412,120**	**0**	**148,648**	**148,648**	
	Expenses						
481140	Lehigh Rail Trail Segment I & II	1,002,691	403,723	0	148,648	148,648	
	Total Lehigh Rail Trail Project	**1,002,691**	**403,723**	**0**	**148,648**	**148,648**	
Dept 8211							
	Revenues						
334.49-11	State CR 305 Bridge Grant	2,122,464	2,395,156	1,807,950	0	(1,807,950)	
399.00-00	Cash Carry Forward	0	0	1,447,050	472,192	(974,858)	
	TOTAL REVENUES	**2,122,464**	**2,395,156**	**3,255,000**	**472,192**	**(2,782,808)**	
	Expenses						
440650	CR 305 Bridge# 734084	2,143,568	2,393,027	0	0	0	
440652 & 3	CR 305 Bridge# 734085 and 734087	0	0	3,255,000	472,192	(2,782,808)	
	Total CR305 Bridges 734084, 5 &7	**2,143,568**	**2,393,027**	**3,255,000**	**472,192**	**(2,782,808)**	
Dept 8212/8213							
	Revenues						
334.49-09	Economic Dev. Roberts Road Grant	262,121	608,604	0	0	0	
334.49-10	Roberts Road Grant	103,684	102,078	0	0	0	
	TOTAL REVENUES	**365,805**	**710,682**	**0**	**0**	**0**	
	Expenses						
535600	Roberts Road Project	365,805	810,849	0	0	0	
	Total Roberts Road Project	**365,805**	**810,849**	**0**	**0**	**0**	
Dept 8903							
	Revenues						
331.27-05	FDOT - CR305 Bridge #734083 ARRA	0	0	0	908,626	908,626	
399.00-00	Cash Carry Forward	0	0	0	150,513	150,513	
	TOTAL REVENUES	**0**	**0**	**0**	**1,059,139**	**1,059,139**	
	Expenses						
440654	CR305 Bridge #734083	0	0	0	1,059,139	1,059,139	
	Total CR305 Bridge #734083	**0**	**0**	**0**	**1,059,139**	**1,059,139**	

GRANT PROJECTS **SPECIAL REVENUE FUND**

Dept 8224	DESCRIPTION	ACTUAL FY 07-08	BUDGETED FY 08-09	APPROVED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
334.49-14	FDOT-US1/Royal Palms Signal & Turn	0	0	1,000,000	0	(1,000,000)	
399.00-00	Cash Carry Forward	0	0	17,000	0	(17,000)	
	TOTAL REVENUES	**0**	**0**	**1,017,000**	**0**	**(1,017,000)**	
	Expenses						
517068	US1/Royal Palms Pkwy Signal & Turn	0	0	1,017,000	0	(1,017,000)	
	Total US1/ Royal Palms Project	**0**	**0**	**1,017,000**	**0**	**(1,017,000)**	
Dept 8119							
	Revenues						
	Federal - Lehigh Trail (III) Belle Terre	0	0	237,500	0	(237,500)	
331.78-02	Lehigh Rail Trail Seg III ARRA	0	0	1,750,000	0	(1,750,000)	
399.00-00	Cash Carry Forward	0	0	0	265,496	265,496	
	TOTAL REVENUES	**0**	**0**	**1,987,500**	**265,496**	**(1,722,004)**	
	Expenses						
370576	Lehigh Trail (III) Belle Terre	0	0	1,987,500	265,496	(1,722,004)	
	Total Lehigh Trail (III) Belle Terre	**0**	**0**	**1,987,500**	**265,496**	**(1,722,004)**	
Dept 8226							
	Revenues						
331.49-13	CR 305 Bridge# 734081 ARRA	0	0	1,500,000	268,200	(1,231,800)	
399.00-00	Cash Carry Forward	0	0	35,000	383,637	348,637	
	TOTAL REVENUES	**0**	**0**	**1,535,000**	**651,837**	**(883,163)**	
	Expenses						
440651	CR 305 Bridge# 734081	0	0	1,535,000	651,837	(883,163)	
	Total CR305 Bridge #734081	**0**	**0**	**1,535,000**	**651,837**	**(883,163)**	
Dept 8229							
	Revenues						
334.49-15	FDOT - SCOP CR305 Widening & Resurf	0	0	1,000,000	1,042,632	42,632	
	TOTAL REVENUES	**0**	**0**	**1,000,000**	**1,042,632**	**42,632**	
	Expenses						
402600	CR 305 Widening & Resurfacing	0	0	1,000,000	1,042,632	42,632	
	Total CR305 Widening & Resurf	**0**	**0**	**1,000,000**	**1,042,632**	**42,632**	
Dept 8227							
	Revenues						
331.27-04	FDOT - CR302 Realignment Design	0	0	43,777	43,777	0	
399.00-00	Cash Carry Forward	0	0	6,223	5,000	(1,223)	
	TOTAL REVENUES	**0**	**0**	**50,000**	**48,777**	**(1,223)**	
	Expenses						
446560	CR302 Realignment Design	0	0	50,000	48,777	(1,223)	
	Total CR302 Realignment Design	**0**	**0**	**50,000**	**48,777**	**(1,223)**	
	TOTAL FUND EXPENSES	**10,129,529**	**3,800,601**	**9,609,637**	**5,534,919**	**(5,133,857)**	

CDBG DISASTER RECOVERY PROGRAM — SPECIAL REVENUE FUND

Fund 151 Dept	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.27-07	Transportation Grant/HUD Resurf	0	0	0	75,000	75,000	
	TOTAL FUND REVENUES	**0**	**0**	**0**	**75,000**	**75,000**	
	Expenses						
560581	Water Oak Road Improvement	0	0	0	75,000	75,000	
	Total Capital Projects	**0**	**0**	**0**	**75,000**	**75,000**	
	TOTAL FUND EXPENSES	**0**	**0**	**0**	**75,000**	**75,000**	

ECONOMIC DEVELOPMENT — SPECIAL REVENUE FUND

Fund 141 Dept 1720/5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	27,103	29,509	1,200	0	(28,309)	
399.00-00	Cash Carry Forward	943,499	983,549	636,542	133,689	(347,007)	
398.00-00	Less 5% Statutory Reduction	0	(1,475)	(60)	0	1,415	
	TOTAL FUND REVENUES	**970,602**	**1,011,583**	**637,682**	**133,689**	**(373,901)**	
	Expenses						
559.49-18	Bank Analysis Fees	585	0	1,200	1,200	1,200	
559.82-40	Economic Development Incentives	0	499,441	636,482	132,489	137,041	
559.82-40	Seidcon	0	50,000	0	0	(50,000)	
	Total Grants & Aids Expenses	**585**	**549,441**	**637,682**	**133,689**	**88,241**	
535600	Roberts Road	139,500	271,984	0	0	(271,984)	
	Total Capital Projects	**139,500**	**271,984**	**0**	**0**	**(271,984)**	
587.98-55	Reserve for Future Loans	0	190,158	0	0	(190,158)	
	Total Reserves	**0**	**190,158**	**0**	**0**	**(190,158)**	
	TOTAL FUND EXPENSES	**140,085**	**1,011,583**	**637,682**	**133,689**	**(373,901)**	

See General Fund Economic Development Department for additional appropriation.

UTILITY REGULATORY AUTHORITY — SPECIAL REVENUE FUND

Fund 120 Dept 0150	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	653	1,000	80	0	(80)	
398.00-00	Less 5% Statutory Reduction	(60)	(50)	(4)	0	4	
399.00-00	Cash Carry Forward	18,036	14,491	20,636	20,699	63	
	TOTAL FUND REVENUES	**18,629**	**15,441**	**20,712**	**20,699**	**(13)**	
	Expenses						
536.34-20	Governmental Services	0	0	6,825	6,825	0	
536.49-18	Bank Analysis Fees	34	0	100	100	0	
536.44-10	Rentals & Leases	0	960	960	960	0	
	Total Operating Expenses	**34**	**960**	**7,885**	**7,885**	**0**	
587.98-10	Reserve for Contingency	11,391	14,481	12,827	12,814	(13)	
	Total Reserves	**11,391**	**14,481**	**12,827**	**12,814**	**(13)**	
	TOTAL FUND EXPENSES	**11,425**	**15,441**	**20,712**	**20,699**	**(13)**	

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.

During fiscal year 2008-09 Flagler County issued Bonds for the purchase of 3 parcels, Bay Drive Addition, Bing's Landing Addition and Sweetbottom Plantation. (see Page 6-8)

. 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.
- 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.

ENVIRONMENTALLY SENSITIVE LANDS-GROWTH MANAGEMENT (Existing Fund) — SPECIAL REVENUE FUND

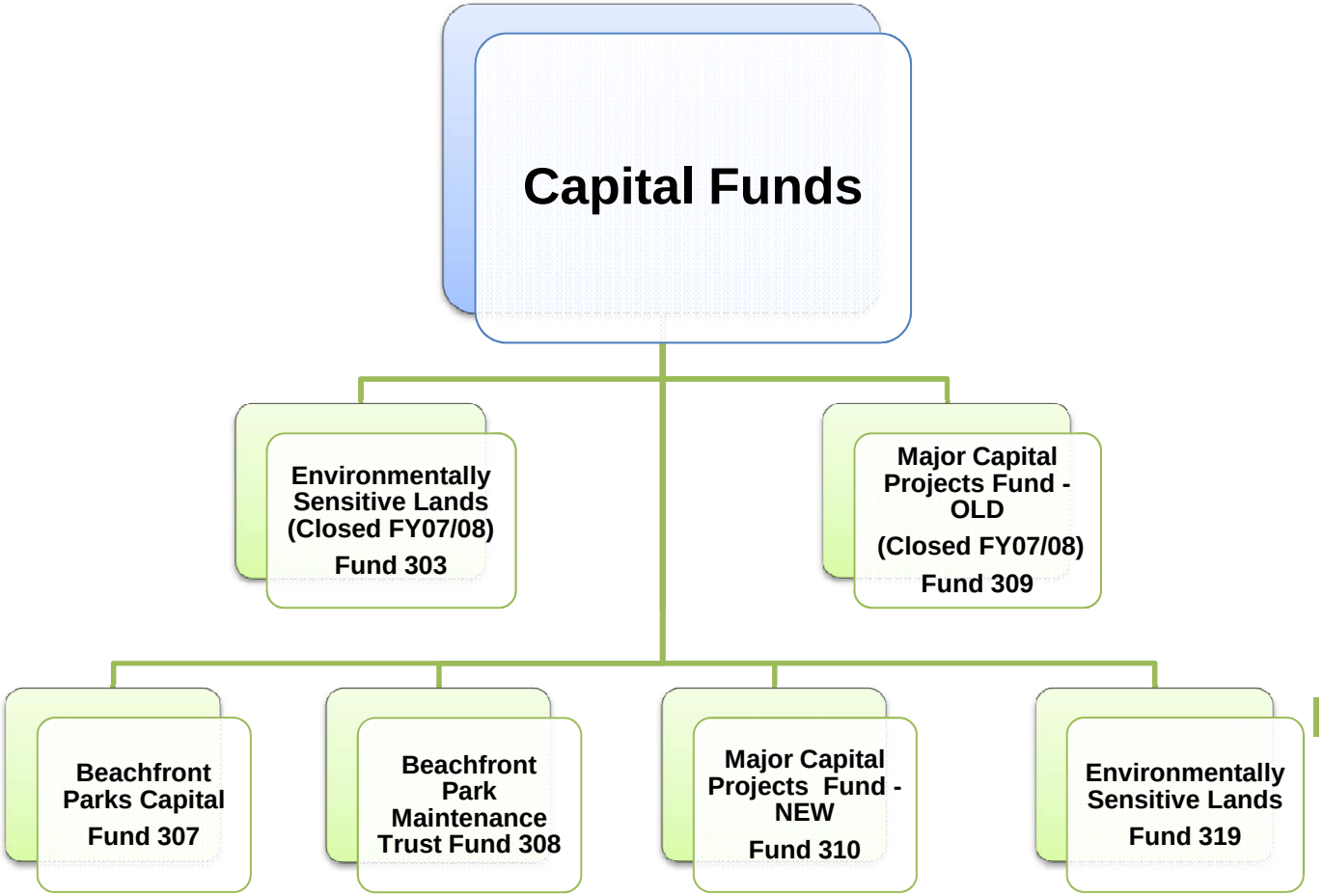
Fund 117 Dept 4910/5200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	113,990	25,000	0	0	0	
399.00-00	Cash Carry Forward	6,056,178	2,108,027	1,682,042	686,824	(995,218)	
398.00-00	Less 5% Statutory Reduction	0	(1,250)	0	0	0	
	TOTAL FUND REVENUES	**6,170,168**	**2,131,777**	**1,682,042**	**686,824**	**(995,218)**	
	Expenses						
537.31-10	Investment Advisor	4,588	5,000	1,500	1,500	0	
537.34-10	Bank Fees	397	0	1,500	1,500	0	
	Total Investment Expenses	**4,985**	**5,000**	**3,000**	**3,000**	**0**	
537.31-10	Professional Services	3,235	5,000	272,600	0	(272,600)	
537.34-10	Other Contracted Services	1,890	0	20,000	0	(20,000)	
	Total Operating Expenses	**5,125**	**5,000**	**292,600**	**0**	(292,600)	
537.61-10	Land & Permanent Easements	2,797,689	2,118,777	1,386,442	683,824	(702,618)	
	Total Capital Expenses	**2,797,689**	**2,118,777**	**1,386,442**	**683,824**	**(702,618)**	
537.73-10	Other Debt Service Costs	0	3,000	0	0	0	
	Total Debt Services Expenses	**0**	**3,000**	**0**	**0**	0	
	TOTAL FUND EXPENSES	**2,807,799**	**2,131,777**	**1,682,042**	**686,824**	**(995,218)**	

NOTE: This fund from a prior bond issue is expected to be closed out during FY10-11

ENVIRONMENTALLY SENSITIVE LANDS-GROWTH MANAGEMENT — SPECIAL REVENUE FUND

Fund 119 Dept. 4600/6200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
311.10-00	Ad Valorem Taxes	0	0	999,083	435,497	(563,586)	Millage rate 0.0568
398.00-00	Less 5% Statutory Reduction	0	0	(49,954)	(21,775)	28,179	
399.00-00	Cash Carry Forward	0	0	0	906,854	906,854	
	TOTAL REVENUES	**0**	**0**	**949,129**	**1,320,576**	**371,447**	
	Expenses						
537.31-10	Professional Services	0	0	0	1,000	1,000	
537.49-18	Bank analysis Fees	0	0	0	1,000	1,000	
537.61-10	Land & Permanent Easements	0	0	949,129	1,318,576	369,447	
	Total Operating Expenses	**0**	**0**	**949,129**	**1,318,576**	**371,447**	
	TOTAL EXPENSES	**0**	**0**	**949,129**	**1,320,576**	**371,447**	

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


Capital Funds
Environmentally Sensitive Lands (Closed FY07/08) Fund 303
Major Capital Projects Fund - OLD (Closed FY07/08) Fund 309
Beachfront Parks Capital Fund 307
Beachfront Park Maintenance Trust Fund 308
Major Capital Projects Fund - NEW Fund 310
Environmentally Sensitive Lands Fund 319

CAPITAL FUNDS SUMMARY — SPECIAL REVENUE FUND

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Interest	135,979	17,745	186,072	9,000	(177,072)
Grant	12,131	24,267	1,039,842	2,736,465	1,696,623
City of Marineland	0	0	150,000	60,000	(90,000)
GO Bonds	0	10,000,000	0	4,050,000	4,050,000
Interfund Transfer	0	42,500	935,112	348,750	(586,362)
Donations	895	0	0	0	0
Less 5 % Statutory Reduction	0	0	(2,491)	(450)	2,041
Cash Carry Forward	4,713,308	11,221,889	4,722,976	2,382,513	(2,340,463)
Total Revenues	**4,862,313**	**21,306,401**	**7,031,511**	**9,586,278**	**2,554,767**
Expenses					
Environmentally Sensitive Lands-Capital (Fund 303)	114,029	0	0	0	0
Beachfront Parks (Fund 307)	14,105	288,408	1,069,234	1,144,729	75,495
Beachfront Park Maintenance (Fund 308)	930	831	863,339	848,343	(14,996)
Capital Projects (Fund 309)	2,306,435	1,626,386	238,196	241,445	3,249
ESL-Growth Management (Fund 319)	0	7,350,136	2,599,538	4,050,000	(2,494,557)
Capital Projects (Fund 310)	0	119,532	2,261,204	3,301,761	1,040,557
Total Expenses	**2,435,499**	**9,385,293**	**7,031,511**	**9,586,278**	**(1,390,252)**
Revenues vs. Expenses	**2,426,814**	**11,921,108**	**0**	**0**	**3,945,019**

ENVIRONMENTALLY SENSITIVE LANDS — CAPITAL PROJECT FUND

Fund 303 Dept 5200	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	1,975	0	0	0	0	Fund closed in FY08
399.00-00	Cash Carry Forward	112,054	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	0	0	
	TOTAL FUND REVENUES	**114,029**	**0**	**0**	**0**	**0**	
	Expenses						
537.61-10	Land & Permanent Easements	114,029	0	0	0	0	
	TOTAL FUND EXPENSES	**114,029**	**0**	**0**	**0**	**0**	

BEACHFRONT PARKS CAPITAL — CAPITAL PROJECT FUND

Fund 307 Dept 4900/6010	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenue						
331.49-02	FDOT Scenic Byway Grant	0	128,103	0	0	0	
337.70-02	FIND Bings Landing Addition	12,131	0	0	0	0	
361.10-00	Interest	41,763	10,552	30,690	5,000	(25,690)	
399.00-00	Cash Carry Forward	1,299,489	1,399,278	1,040,078	1,139,979	99,901	
398.00-00	Less 5% Statutory Reduction	0	0	(1,534)	(250)	1,284	
	TOTAL FUND REVENUES	**1,353,383**	**1,537,933**	**1,069,234**	**1,144,729**	**75,495**	
	Expenses						
572.31-10	Professional Services	910	623	1,000	500	(500)	
572.34-10	Other Contracted Services	0	0	0	38,990	38,990	
572.49-18	Bank Analysis Fees	18	365	200	1,200	1,000	
	Total Investment Expenses	**928**	**988**	**1,200**	**40,690**	**39,490**	
740560	Malacompra Greenway	1,046	0	0	0	0	
730980	Malacompra Oceanfront Park	0	274,130	0	0	0	
280560	Malacompra Trail "A" Connector	0	0	120,000	30,000	(90,000)	See Section 7 for Capital Project Details
207140	Trail "A" Loop Connection	0	0	0	0	0	
280140	Jungle Hut Rd/SR A1A	0	0	0	0	0	
	Total Capital Expenses	**1,046**	**274,130**	**120,000**	**30,000**	**(90,000)**	
541.63-10	Bings Landing Improvements	12,131	13,290	0	0	0	This a FIND grant for a canoe launch
	Total Grant Expenditures	**12,131**	**13,290**	**0**	**0**	**0**	
587.98-50	Reserve-Future Capital Outlay	0	0	948,034	1,074,039	126,005	
	Total Reserves	**0**	**0**	**948,034**	**1,074,039**	**126,005**	
	TOTAL FUND EXPENSES	**14,105**	**288,408**	**1,069,234**	**1,144,729**	**75,495**	

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

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

BEACHFRONT PARK MAINTENANCE — CAPITAL PROJECT FUND

Fund 308 Dept 4900	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	26,220	7,193	19,132	4,000	(15,132)	
399.00-00	Cash Carry Forward	820,799	846,089	845,164	844,543	(621)	
398.00-00	Less 5% Statutory Reduction	0	0	(957)	(200)	757	
	TOTAL FUND REVENUES	**847,019**	**853,282**	**863,339**	**848,343**	**(14,996)**	
	Expenses						
572.34-20	Governmental Services	415	0	9,769	9,769	0	
519.31-10	Professional Services	483	406	1,134	500	(634)	
519.49-18	Bank Analysis Fees	32	425	150	500	350	
	Total Expenses	**930**	**831**	**11,053**	**10,769**	**(284)**	
587.98-50	Reserve-Future Capital	0	0	852,286	837,574	(14,712)	
	Total Reserves	**0**	**0**	**852,286**	**837,574**	**(14,712)**	
	TOTAL FUND EXPENSES	**930**	**831**	**863,339**	**848,343**	**(14,996)**	

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

Fund 309 Dept 6000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	66,021	0	0	0	0	
366.03-00	Donations	895	0	0	0	0	
399.00-00	Cash Carry Forward	2,480,966	1,626,386	238,196	241,445	3,249	
	TOTAL FUND REVENUES	**2,547,882**	**1,626,386**	**238,196**	**241,445**	**3,249**	
	Expenses						
512.31-10	Professional Services	175	0	0	500	500	
519.49-18	Bank Analysis Fees	0	0	0	500	500	
519.34-10	Other Contracted Services	0	0	192,688	192,688	0	
587.98-50	Reserve - Future Capital Outlay	0	0	45,508	0	(45,508)	
	Total Non Project Costs	**175**	**0**	**238,196**	**193,688**	**(44,508)**	
320065	Civic Arena	2,112,094	1,626,386	0	0	0	
610630	Judicial Center	(15,371)	0	0	0	0	
630630	Government Services Building	67,913	0	0	0	0	
630904	Complex Site Costs	140,755	0	0	47,757	47,757	
925630	Emergency Operations Center	869	0	0	0	0	
	Total Capital Projects	**2,306,260**	**1,626,386**	**0**	**47,757**	**47,757**	
	TOTAL FUND EXPENSES	**2,306,435**	**1,626,386**	**238,196**	**241,445**	**3,249**	

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

Fund 310	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
331.27-01	FDOT Pass thru from FHWA	0	29,372	82,780	10,000	(72,780)	
331.73-03	FDOT LAP Agreement	0	0	100,000	675,715	575,715	
334.49-13	FDOT JPA SR100 Sidewalks	0	0	680,000	2,007,000	1,327,000	
334.74-04	FRDAP Grant	0	24,267	152,355	0	(152,355)	
334.74-12	Florida Boating Improvement Program	0	46,729	24,707	0	(24,707)	
	Florida Inland Navigation District	0	0	0	43,750	43,750	
361.10-00	Interest	0	0	136,250	0	(136,250)	
366.04-14	City of Marineland	0	0	150,000	60,000	(90,000)	
381.00-00	Interfund Transfer - General Fund	0	42,500	935,112	348,750	(586,362)	
399.00-00	Cash Carry Forward	0	0	0	156,546	156,546	
	TOTAL FUND REVENUES	**0**	**142,868**	**2,261,204**	**3,301,761**	**1,040,557**	
	Expenses						
	Rima Ridge Fire Station	0	0	0	15,721	15,721	
517141	US 1 Sidewalk Improvements	0	29,035	82,780	10,000	(72,780)	
445575	Lehigh Trail Head Design	0	260	100,000	27,715	(72,285)	
330552	Shell Bluff Park Improvements	0	24,267	152,355	0	(152,355)	
875153	Bull Creek Park Improvements	0	57,962	36,069	6,692	(29,377)	
325040	River To Sea Caretakers Residence	0	1,651	150,000	92,721	(57,279)	
310082	Princess Place Styles Bridge Improv.	0	5,993	30,000	648,000	618,000	
170029	Bing's Landing Dredging	0	0	187,500	87,500	(100,000)	
	Canal Damage Repair	0	0	65,000	0	(65,000)	
320010	FCRA Ball Field Improvements	0	0	188,000	0	(188,000)	
	Health Department Parking	0	0	28,000	0	(28,000)	
618034	Inmate Facility Generator	0	0	75,000	0	(75,000)	
630125	Facilities A/C Replacement	0	0	75,000	80,000	5,000	
630570	Facilities Roof Replacement	0	0	120,000	125,000	5,000	
various	Miscellaneous Facility Replacements	0	0	100,000	0	(100,000)	
	Bull Creek Campground Canal Maint	0	0	60,000	0	(60,000)	
	Drainage Retrofit Projects	0	0	100,000	114,327	14,327	
	SR 100 Sidewalks to Bulldog	0	0	697,000	87,085	(609,915)	
514141	SR 100 Sidewalks Phase 2 & 3	0	0	0	2,007,000	2,007,000	
	Bank Analysis fees	0	364	0	0	0	
	Miscellaneous Contingency	0	0	14,500	0	(14,500)	
	TOTAL FUND EXPENSES	**0**	**119,532**	**2,261,204**	**3,301,761**	**1,040,557**	

See Section 7 for Capital Project Details

ENVIRONMENTALLY SENSITIVE LANDS-GROWTH MANAGEMENT (New ESL Fund) — CAPITAL PROJECT FUND

Fund 319	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	0	5,716	0	0	0	
384.02-01	Series 2009 GO Bonds	0	10,000,000	0	0	0	
384.02-02	Series 2010 GO Bonds	0	0	0	4,050,000	4,050,000	
399.00-00	Cash Carry Forward	0	7,350,136	2,599,538	0	(2,599,538)	
	TOTAL FUND REVENUES	**0**	**7,350,136**	**2,599,538**	**4,050,000**	**1,450,462**	
	Expenses						
572.49-18	Bank Analysis Fees	0	0	0	1,000	1,000	
517.73-20	Bond Issuance Costs	0	50,326	0	24,000	24,000	
572.61-10	Land & Permanent Easements	**0**	7,350,136	2,599,538	4,025,000	1,425,462	
	Total Capital Expenses	**0**	**7,350,136**	**2,599,538**	**4,050,000**	**1,425,462**	
	TOTAL FUND EXPENSES	**0**	**7,350,136**	**2,599,538**	**4,050,000**	**1,450,462**	

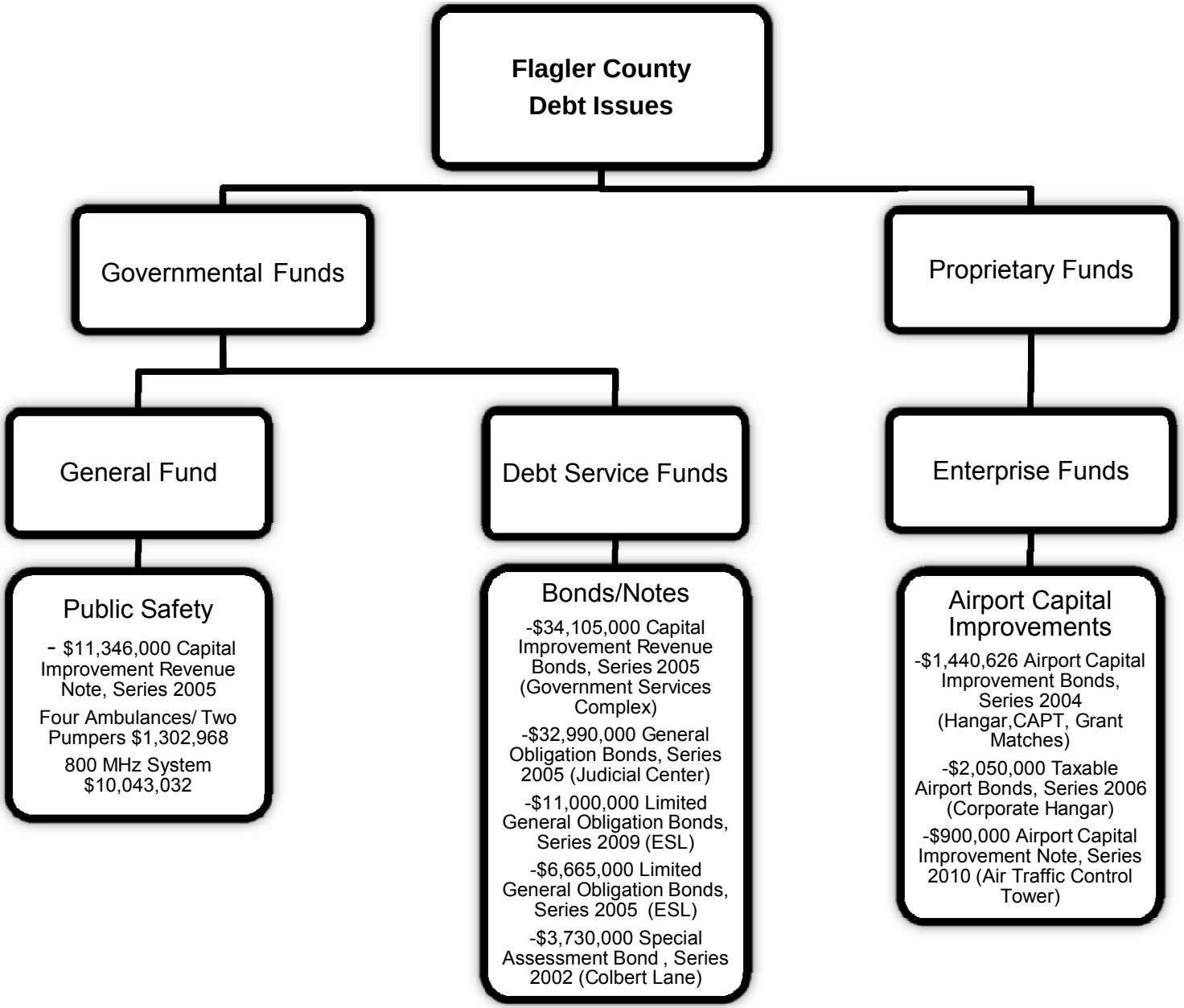
This fund was created in FY09 for the Environmentally Sensitive Lands program property purchases. Series 2009 GO bonds were issued in the amount of $10,000,000 in September 2009 for the purchase of Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive.

FY09 Actuals totalled $7,350,136 for two property purchases. The third property was purchased in FY10 for $2,498,483.

Series 2010 GO bonds were issued in the amount of $4,050,000 in September 2010 for the purchase of the Pellicer Flats property.

APPROVED BUDGET FY 2010-2011

Flagler County Board of County Commissioners
FY 2010-2011



Flagler County Board of County Commissioners
FY 2010-2011

COUNTYWIDE DEBT SERVICE PAYMENTS FOR FY 2010-2011

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	79,860	39,892	119,752
Public Safety / Automation-FY05 Communication System - 800 MHZ	Sep-05	0	646,140	322,760	968,900
		0	**726,000**	**362,652**	**1,088,652**
Debt Service Funds					
Bonds/Notes-Special Assessment Bond , Series 2002 (Colbert Lane)	Dec-02	16,497	310,000	47,492	373,989
Bonds/Notes-Limited General Obligation Bonds, Series 2005 (ESL)	Feb-05	1,500	530,000	141,619	673,119
Bonds/Notes-Capital Improvement Revenue Bonds, Series 2005 (Government Services Complex)	Sep-05	3,000	695,000	1,283,603	1,981,603
Bonds/Notes-General Obligation Bonds, Series 2005 (Judicial Center)	Sep-05	5,000	1,320,000	1,287,248	2,612,248
Bonds/Notes-Limited General Obligation Bonds, Series 2009 (ESL)	Aug-09	1,100	315,000	497,459	813,559
		27,097	**4,542,140**	**3,942,833**	**8,512,070**
Total Governmental Funds		**27,097**	**5,268,140**	**4,305,485**	**9,600,722**
Proprietary Funds					
Enterprise Funds					
Airport					
Capital Improvements-Capital Improvement Bonds, Series 2004 (Hangar,CAPT, Grant Matches)	Nov-04	0	62,681	48,961	111,642
Capital Improvements-Taxable Airport Bonds, Series 2006 (Corporate Hangar)	Nov-06	0	66,713	134,137	200,850
Capital Improvements-Capital Improvement Note, Series 2009 (Air Traffic Control Tower)	Sep-09	0	36,000	15,561	51,561
		0	**165,394**	**198,659**	**364,053**
Total Proprietary Funds		**0**	**165,394**	**198,659**	**364,053**

Flagler County Board of County Commissioners
FY 2010-2011

DEBT SCHEDULES

PURPOSE	ORIGINAL AMOUNT ISSUED	ORIGINAL ISSUE DATE	FINAL MATURITY DATE	PRINCIPAL OUTSTANDING AS OF 10/1/10	INTEREST PAYABLE TO MATURITY AS OF 10/1/10	TOTAL OUTSTANDING AS OF 10/1/10
Fire Rescue - Four (4) Ambulances + two (2) Pumpers Revenue Source - General Fund	1,302,968	09/01/05	10/01/20	886,295	220,092	1,106,387
Public Safety / Automation - Communication System - 800 MHz Revenue Source - General Fund, Automation	10,043,032	09/01/05	10/01/20	6,988,705	1,724,919	8,713,624
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	1,240,000	118,746	1,358,746
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	4,100,000	594,668	4,694,668
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	29,869,825	21,348,738	51,218,563
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	29,935,000	19,978,480	49,913,480
Capital Improvements - Capital Improv. Bonds, Series 2004 (Hangar, CAPT, Grant Match) Revenue Source - Hangar Rental	1,440,626	11/01/04	10/01/23	1,107,469	365,728	1,473,197
Capital Improvements - Taxable Airport Bonds, Series 2006 (Corporate Hangar) Revenue Source - Hangar Rental	2,050,000	11/01/06	12/31/25	1,897,098	1,330,855	3,227,953
Capital Improvements - Capital Improv. Note, Series 2009 (Air Traffic Control Tower) Revenue Source - Airport Revenues including Hangar Rentals and Sale of Jet Fuel	900,000	09/30/10	10/01/40	900,000	466,830	1,366,830
Bonds/Notes - Limited General Obligation Bonds, Series 2009 (ESL) Revenue Source - Special Ad Valorem Tax Millage	10,000,000	8/1/2009	08/01/29	9,735,000	5,708,381	15,443,381
	103,226,626			85,773,097	51,637,345	137,410,442

Flagler County Board of County Commissioners
FY 2010-2011

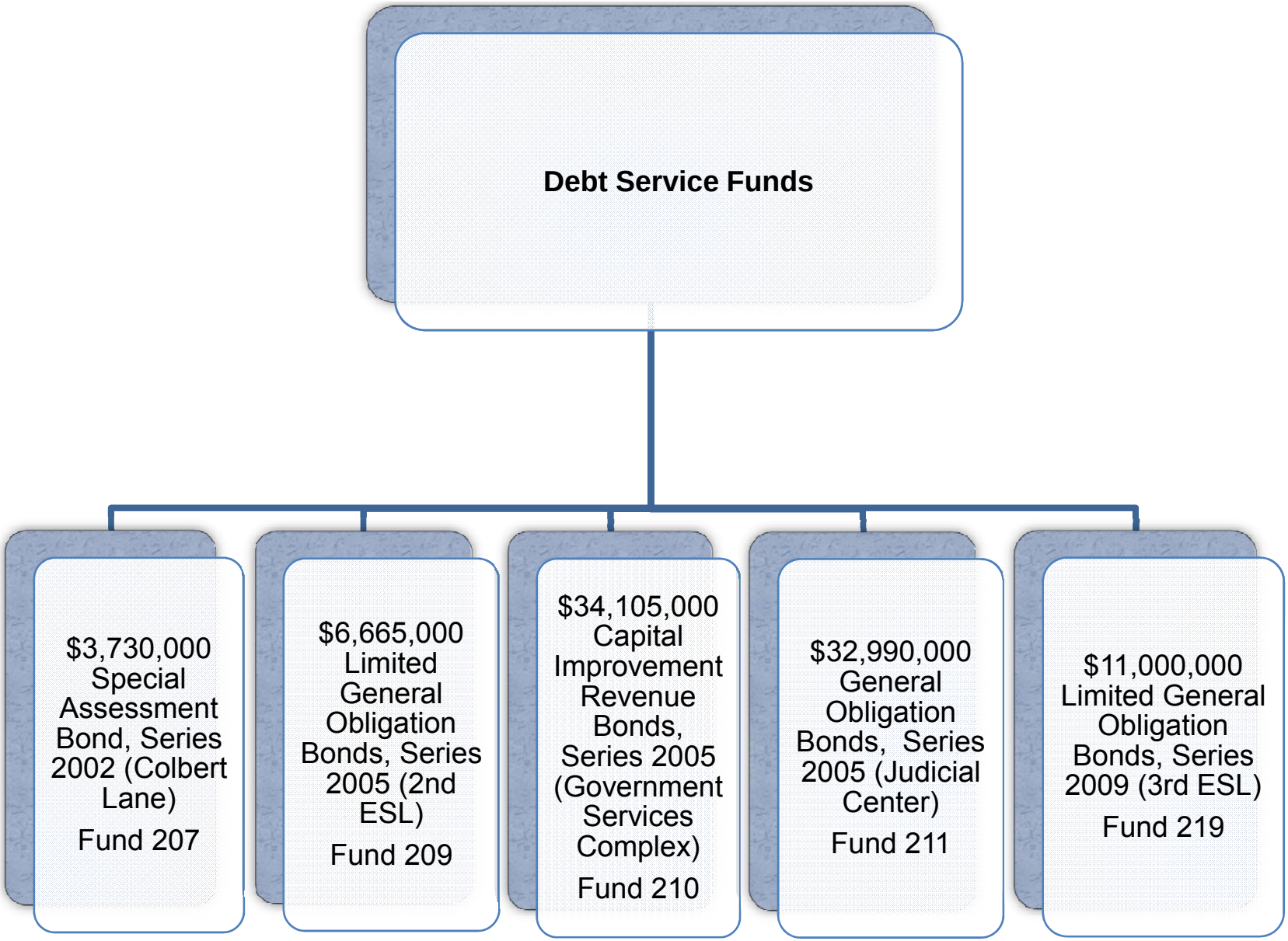
COUNTY DEBT

Governmental Funds			**Proprietary Funds**		
General Fund			Enterprise Funds		
Public Safety	$	11,346,000	Airport	$	4,390,626
General Government					
Debt Service					
Bonds/Notes		88,490,000			
	$	99,836,000		$	4,390,626

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 2010-11, 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
$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
$11,000,000 Limited General Obligation Bonds, Series 2009 (3rd ESL)
Fund 219

DEBT SERVICES - SUMMARY

DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)
Revenues					
Ad Valorem Taxes	3,061,332	2,781,116	3,388,896	3,561,637	172,741
Delinquent	930	0	0	0	0
Interfund Transfer - General Fund	1,031,060	0	0	162,160	162,160
Interest	203,015	127,673	57,296	21,306	(35,990)
Colbert-Special Assessment	396,424	385,718	385,718	385,718	0
1/2 Cent Local Option Sales Tax	1,200,982	1,174,898	1,098,635	1,152,205	53,570
Communication Services Tax	255,423	236,608	200,000	197,420	(2,580)
Series 2010 GO Bond	0	0	0	450,000	450,000
Sales Tax 1/2 Cent	0	1,276,008	1,268,438	1,410,583	142,145
Less 5% Statutory Reduction	0	0	(319,935)	(336,108)	(16,173)
Cash Carry Forward	0	0	6,121,634	5,891,517	(230,117)
Total Revenues	**6,149,166**	**5,982,021**	**12,200,682**	**12,896,438**	**695,756**
Expenses					
Environmentally Sensitive Lands (ESL) $5,105,000 Series 1998	590,780	594,095	0	0	0
Colbert Lane $3,730,000 Special Assessment Bond (2002)	406,026	393,108	986,644	1,006,700	20,056
Environmentally Sensitive Lands (ESL) II $6,665,000 Series 2005	673,594	669,571	1,326,861	1,267,286	(59,575)
Capital Construction Sinking, $34,105,000 BOND, Series 2005	2,596,470	2,612,267	7,190,122	7,215,130	25,008
Judicial Center $32,990,000 General Obligation Bonds, Series 2005	1,982,125	1,980,247	1,978,152	1,981,603	3,451
Environmentally Sensitive Lands (ESL) III $11,000,000 Series 2009	0	0	718,903	1,425,719	706,816
Total Expenses	**6,248,995**	**6,249,288**	**12,200,682**	**12,896,438**	**695,756**
Revenues vs. Expenses	**(99,829)**	**(267,267)**	**0**	**0**	**0**

ENVIRONMENTALLY SENSITIVE LANDS (ESL) $5,105,000, SERIES 1998 — DEBT SERVICE FUND

Fund 203 Dept 3600/4910	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
311.10-00	Ad Valorem Taxes	554,940	156,809	0	0	0	FY08/09 Millage Rate $ 0.0140 (FY07/08 $ 0.0454)
311.20-00	Delinquent	0	0	0	0	0	
361.10-00	Interest	24,091	1,390	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	0	0	0	
399.00-00	Cash Carry Forward	0	0	0	0	0	
	TOTAL REVENUES	**579,031**	**158,199**	**0**	**0**	**0**	
	Expenses						
517.71-10	Principal	545,000	570,000	0	0	0	Maturity date 07/01/2009
517.72-10	Interest	44,266	22,629	0	0	0	
517.73-10	Other Debt Service Costs	1,000	1,000	0	0	0	
519.31-10	Professional Services	477	190	0	0	0	
519.34-10	Other Contracted Services	37	276	0	0	0	
	TOTAL EXPENSES	**590,780**	**594,095**	**0**	**0**	**0**	

RESERVES — DEBT SERVICE FUND

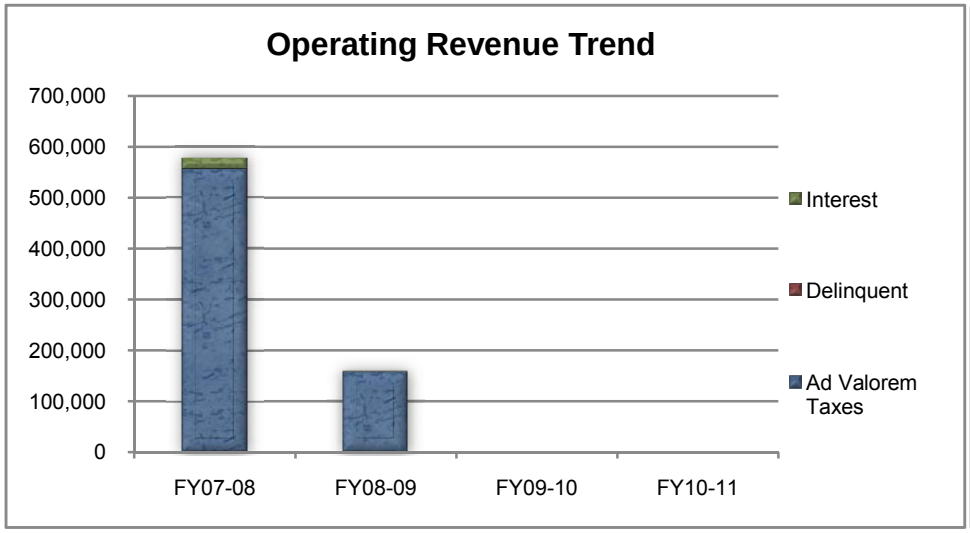
Fund 203 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	0	0	0	0	0	
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	
	Expenses						
587.98-11	Designated for Future Use	0	0	0	0	0	
	TOTAL RESERVES	**0**	**0**	**0**	**0**	**0**	
	TOTAL FUND EXPENSES	**590,780**	**594,095**	**0**	**0**	**0**	

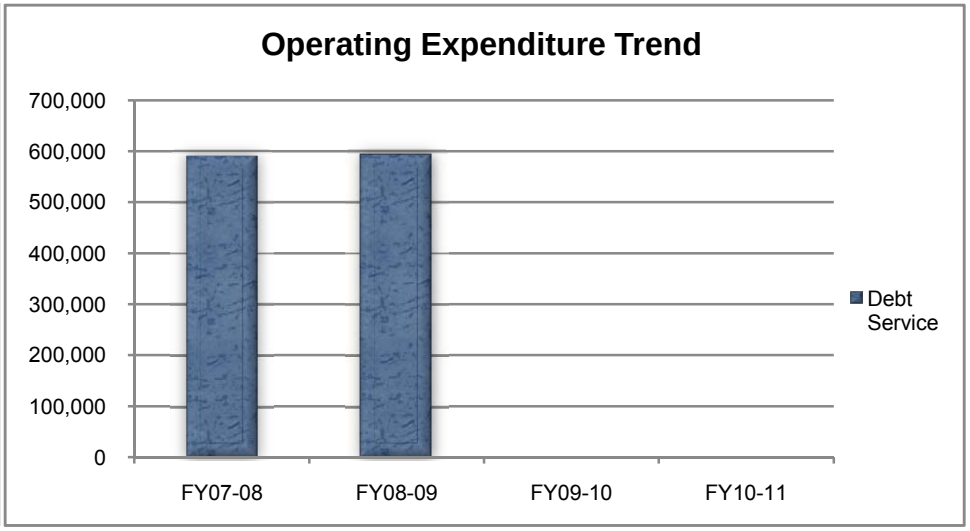
ESL SERIES 1998

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 was 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 used that amount to reduce the millage rate required in fiscal year 2008-09, the final year of debt service on this obligation.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Ad Valorem Taxes	554,940	156,809	0	0
Delinquent	0	0	0	0
Interest	24,091	1,390	0	0
Less 5% Statutory Reduction	0	0	0	0
Cash Carry Forward	0	0	0	0
	579,031	**158,199**	**0**	**0**
Expenses				
Debt Service	590,780	594,095	0	0
Reserves	0	0	0	0
	590,780	**594,095**	**0**	**0**

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 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	5,829	12,633	7,580	1,700	(5,880)	
363.10-02	Colbert-Special Assessment	396,424	385,718	385,718	385,718	0	Special Assessment Rate $160 x 2,410.74
363.10-14	Delinquent	930	0	0	0	0	
381.00-00	Interfund Transfer	604,207	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(19,665)	(19,371)	294	
399.00-00	Cash Carry Forward	0	0	10,729	5,942	(4,787)	
	TOTAL REVENUES	**1,007,390**	**398,351**	**384,362**	**373,989**	**(10,373)**	
	Expenses						
517.34-16	Tax Collector Fees	12,801	7,639	11,303	11,303	0	
517.34-19	Property Appraiser Fees	0	3,794	3,694	3,694	0	
519.31-10	Professional Services	0	0	0	700	700	
519.49-18	Bank Analysis Fees	0	600	0	800	800	
	Total Operating Expenses	**12,801**	**12,033**	**14,997**	**16,497**	**1,500**	
517.71-10	Principal	310,000	310,000	310,000	310,000	0	Maturity date 07/01/2014
517.72-10	Interest	83,225	71,075	59,365	47,492	(11,873)	
	Total Debt Service Expense	**393,225**	**381,075**	**369,365**	**357,492**	**(11,873)**	
	TOTAL EXPENSES	**406,026**	**393,108**	**384,362**	**373,989**	**(8,873)**	

RESERVES — DEBT SERVICE FUND

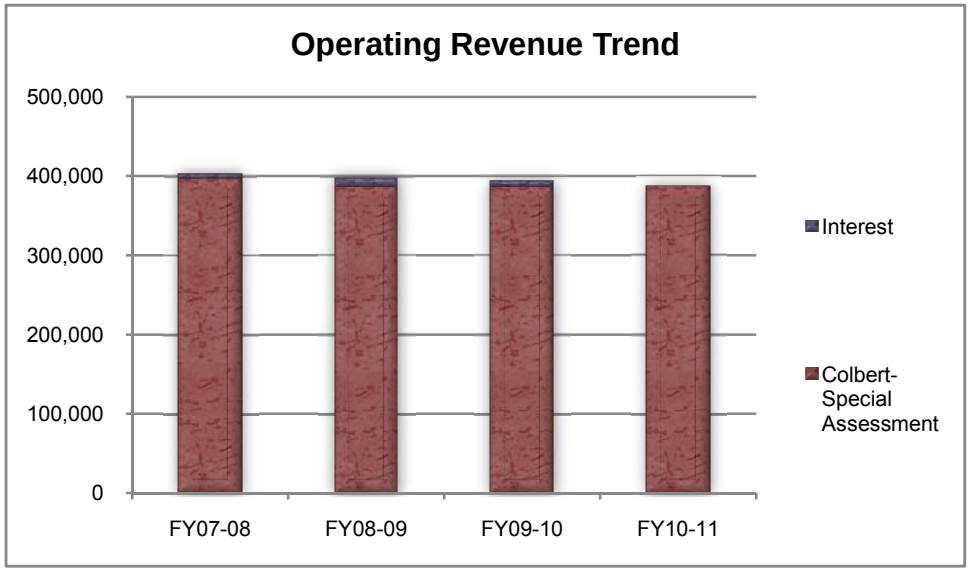
Fund 207 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	0	0	602,282	632,711	30,429	
	TOTAL REVENUES	**0**	**0**	**602,282**	**632,711**	**30,429**	
	Expenses						
587.98-40	Special Bond Reserve	0	0	602,282	632,711	30,429	
	TOTAL RESERVES	**0**	**0**	**602,282**	**632,711**	**30,429**	
	TOTAL FUND EXPENSES	**406,026**	**393,108**	**986,644**	**1,006,700**	**21,556**	

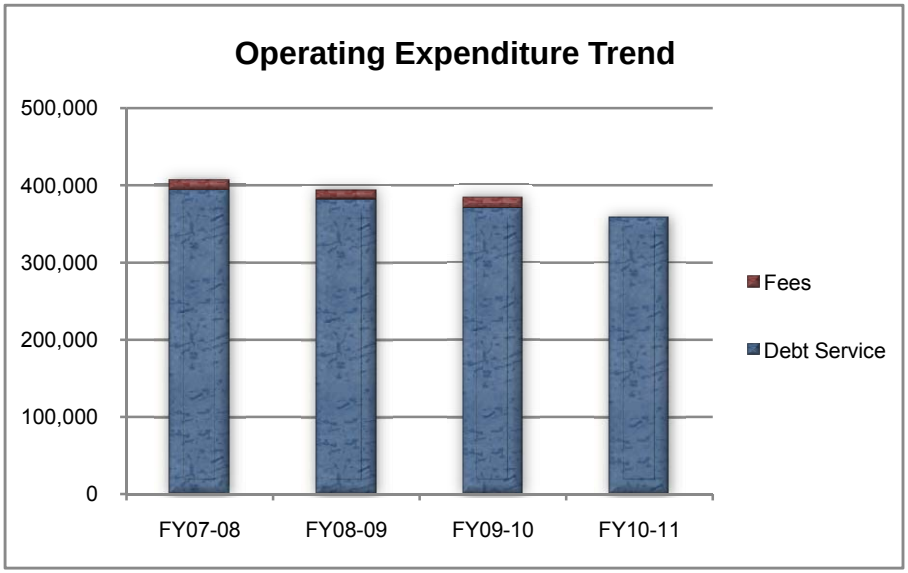
COLBERT LANE SPECIAL ASSESSMENT — DEBT SERVICE FUND

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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Colbert-Special Assessment	396,424	385,718	385,718	385,718
Delinquent	930	0	0	0
Interest	5,829	12,633	7,580	1,700
Less 5% Statutory Reduction	0	0	(19,665)	(19,371)
Cash Carry Forward	0	0	613,011	638,653
	403,183	**398,351**	**986,644**	**1,006,700**
Expenses				
Debt Service	393,225	381,075	369,365	357,492
Fees	12,801	12,033	14,997	16,497
Reserves	0	0	602,282	632,711
	406,026	**393,108**	**986,644**	**1,006,700**

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
Fiscal Year 2010 assessment $160 x 2,410.74
Fiscal Year 2011 assessment $160 x 2,410.74

ENVIRONMENTALLY SENSITIVE LANDS (ESL) II SERIES 2005 — DEBT SERVICE FUND

Fund 209 Dept 3600/4910	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
311.10-00	Ad Valorem Taxes	512,405	583,553	615,660	627,403	11,743	Millage Rate $ 0.0818
311.20-00	Delinquent	2,684	0	0	0	0	
361.10-00	Interest	34,215	18,200	10,027	1,569	(8,458)	
398.00-00	Less 5% Statutory Reduction	0	0	(31,285)	(31,448)	(163)	
399.00-00	Cash Carry Forward	0	0	75,592	75,595	3	
	TOTAL REVENUES	**549,304**	**601,753**	**669,994**	**673,119**	**3,125**	
	Expenses						
517.71-10	Principal	485,000	495,000	510,000	530,000	20,000	Maturity date 07/01/2017
517.72-10	Interest	187,594	173,044	158,194	141,619	(16,575)	
517-4918	Bank Analysis Fees	0	777	0	700	700	
517.73-10	Other Debt Service Costs	1,000	750	1,800	800	(1,000)	
	TOTAL EXPENSES	**673,594**	**669,571**	**669,994**	**673,119**	**3,125**	

RESERVES — DEBT SERVICE FUND

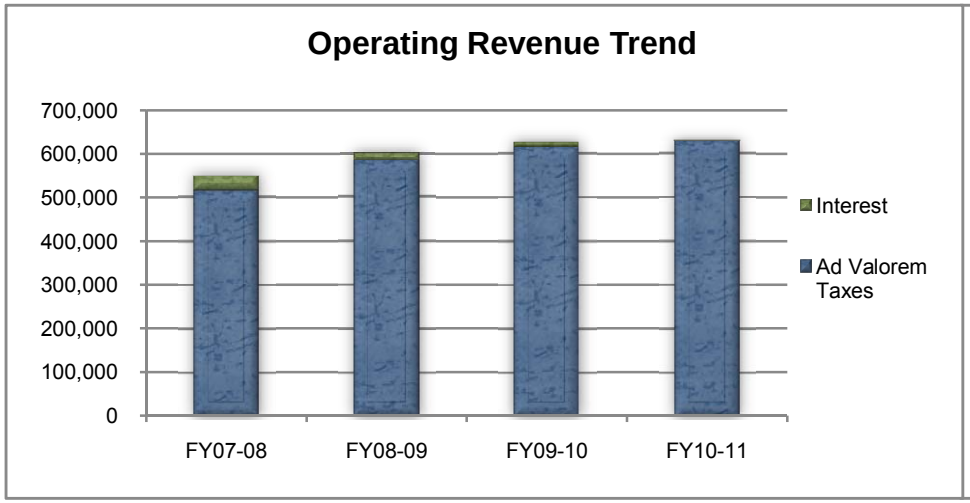
Fund 209 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
399.00-00	Cash Carry Forward	0	0	656,867	594,167	(62,700)	
	TOTAL REVENUES	**0**	**0**	**656,867**	**594,167**	**(62,700)**	
	Expenses						
587.98-11	Designated for Future Use	0	0	656,867	594,167	(62,700)	
	TOTAL RESERVES	**0**	**0**	**656,867**	**594,167**	**(62,700)**	
	TOTAL FUND EXPENSES	**673,594**	**669,571**	**1,326,861**	**1,267,286**	**(59,575)**	

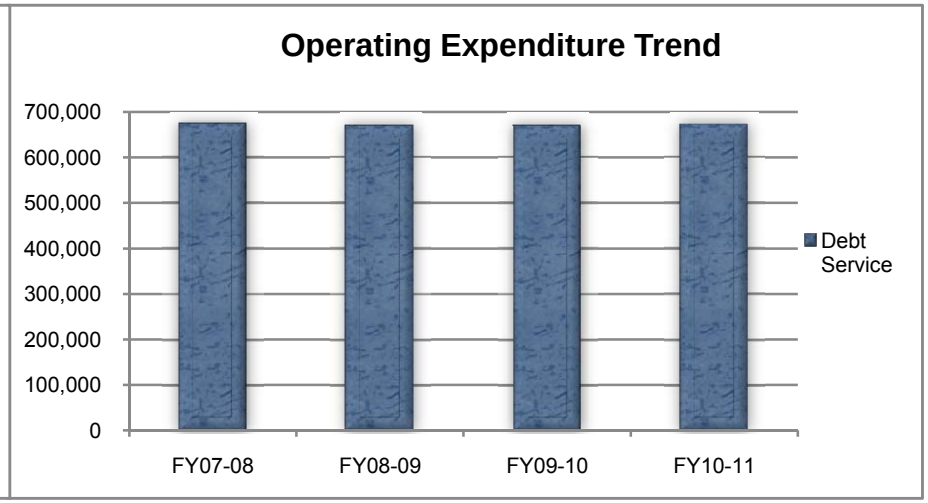
ESL II SERIES 2005 — DEBT SERVICE FUND

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 2010-11 is 0.0818 mills. This represents an increase over the 2009-10 millage rate of 0.0167 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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Ad Valorem Taxes	515,089	583,553	615,660	627,403
Interest	34,215	18,200	10,027	1,569
Less 5% Statutory Reduction	0	0	(31,285)	(31,448)
Cash Carry Forward	0	0	732,459	669,762
	549,304	**601,753**	**1,326,861**	**1,267,286**
Expenses				
Debt Service	673,594	669,571	669,994	673,119
Reserves	0	0	656,867	594,167
	673,594	**669,571**	**1,326,861**	**1,267,286**

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
Fiscal Year 2010	0.0651
Fiscal Year 2011	0.0818

CAPITAL CONSTRUCTION SINKING, $34,105,000 BOND, SERIES 2005 — DEBT SERVICE FUND

Fund 210 Dept 3600/4910	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
312.61-00	1/2 Cent Local Option Sales Tax	1,200,982	1,174,898	1,098,635	1,152,205	53,570	
361.10-00	Interest	120,736	62,971	26,100	10,000	(16,100)	
315.00-00	Communication Services Tax	255,423	236,608	200,000	197,420	(2,580)	
335.17-00	Sales Tax 1/2 Cent	0	1,276,008	1,268,438	1,388,803	120,365	Previously handled by an interfund transfer
381.00-00	Interfund Transfer	1,031,060	0	0	0	0	
398.00-00	Less 5% Statutory Reduction	0	0	(129,659)	(138,180)	(8,521)	
399.00-00	Cash Carry Forward	0	0	145,506	2,000	(143,506)	
	TOTAL REVENUES	**2,608,201**	**2,750,485**	**2,609,020**	**2,612,248**	**3,228**	
	Expenses						
517.71-10	Principal	1,200,000	1,235,000	1,275,000	1,320,000	45,000	Maturity date 10/01/2035
517.72-10	Interest	1,392,470	1,372,402	1,330,020	1,287,248	(42,772)	
517.73-10	Other Debt Service Costs	4,000	0	1,000	1,000	0	
517.49-18	Bank Analysis Fees	0	4,865	3,000	4,000	1,000	
	TOTAL EXPENSES	**2,596,470**	**2,612,267**	**2,609,020**	**2,612,248**	**3,228**	

RESERVES — DEBT SERVICE FUND

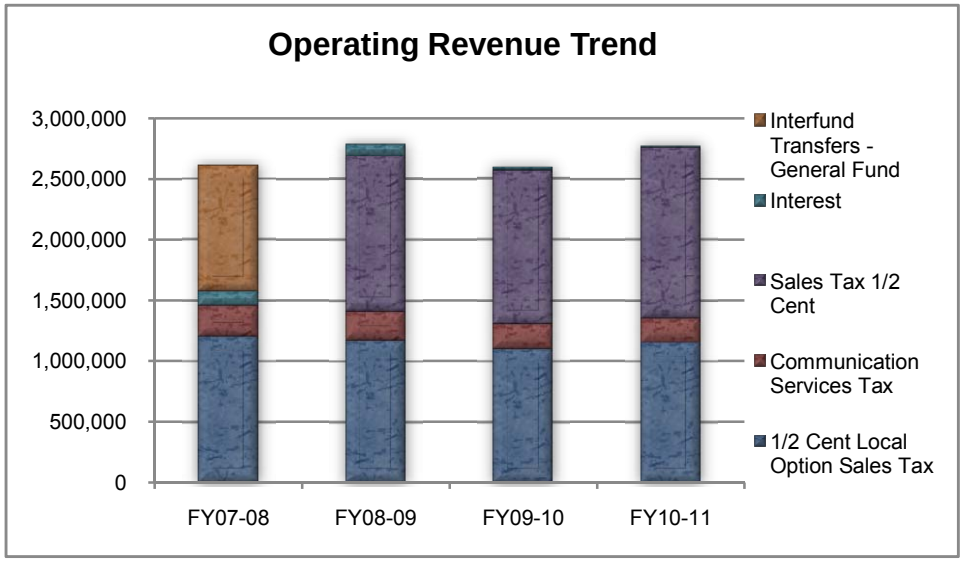
Fund 210 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
361.10-00	Interest	0	31,234	0	0	0	
335.17-00	Sales Tax 1/2 Cent	0	0	0	21,780	21,780	
399.00-00	Cash Carry Forward	0	0	4,581,102	4,581,102	0	
	TOTAL REVENUES	**0**	**31,234**	**4,581,102**	**4,602,882**	**21,780**	
	Expenses						
587.98-11	Designated for Future Use	0	0	1,973,854	1,998,394	24,540	Principal & Interest payment due Oct. 2010
587.98-40	Special Bond Reserve	0	0	2,607,248	2,604,488	(2,760)	
	TOTAL RESERVES	**0**	**0**	**4,581,102**	**4,602,882**	**21,780**	
	TOTAL FUND EXPENSES	**2,596,470**	**2,612,267**	**7,190,122**	**7,215,130**	**25,008**	

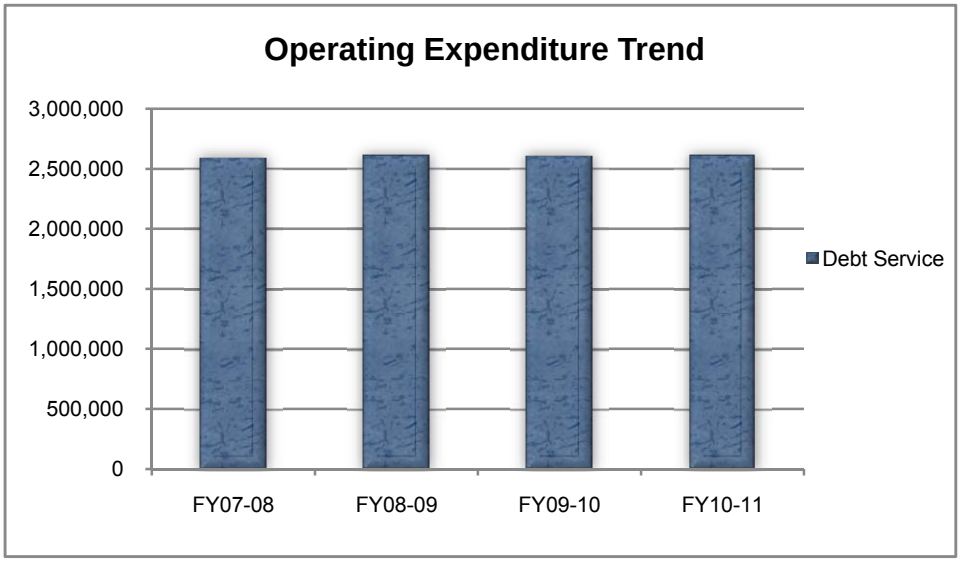
CAPITAL CONSTRUCTION SINKING, $34,105,000 BOND, SERIES 2005 — DEBT SERVICE FUND

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 2011 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 FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
1/2 Cent Local Option Sales Tax	1,200,982	1,174,898	1,098,635	1,152,205
Communication Services Tax	255,423	236,608	200,000	197,420
Sales Tax 1/2 Cent	0	1,276,008	1,268,438	1,410,583
Interest	120,736	94,205	26,100	10,000
Interfund Transfers - General Fund	1,031,060	0	0	0
Less 5% Statutory Reduction	0	0	(129,659)	(138,180)
Cash Carry Forward	0	0	4,726,608	4,583,102
	2,608,201	**2,781,719**	**7,190,122**	**7,215,130**
Expenses				
Debt Service	2,596,470	2,612,267	2,609,020	2,612,248
Reserves	0	0	4,581,102	4,602,882
	2,596,470	**2,612,267**	**7,190,122**	**7,215,130**

JUDICIAL CENTER - $32,990,000 GENERAL OBLIGATION BONDS, SERIES 2005 — DEBT SERVICE FUND

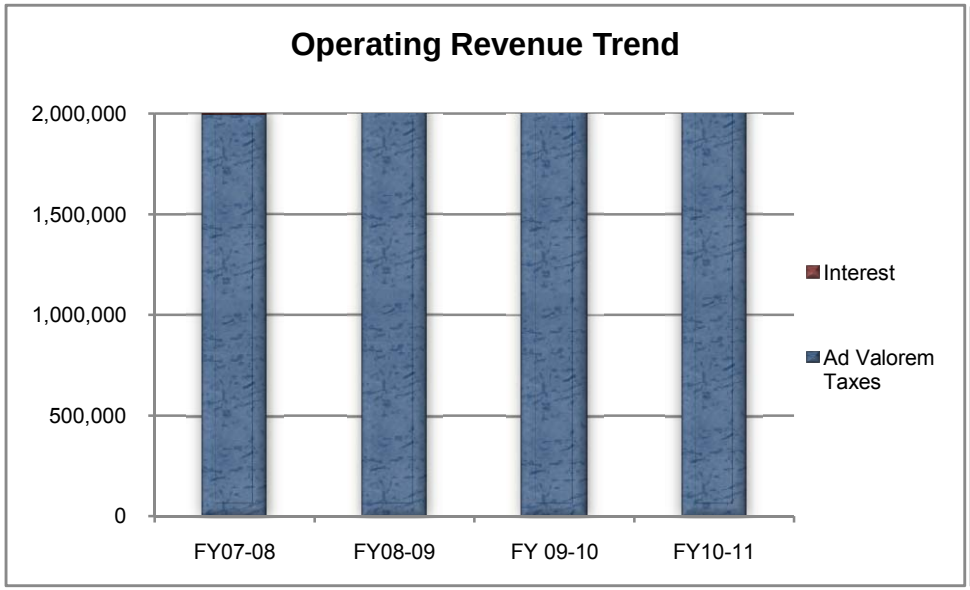
Fund 211 Dept 3600/4910	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
311.10-00	Ad Valorem Taxes	1,991,303	2,040,754	2,024,633	2,080,109	55,476	Millage Rate 0.2713
311.20-00	Delinquent	10,429	0	0	0	0	
361.10-00	Interest	18,144	1,245	5,468	5,790	322	
398.00-00	Less 5% Statutory Reduction	0	0	(101,505)	(104,296)	(2,791)	
399.00-00	Cash Carry Forward	0	0	49,556	0	(49,556)	
	TOTAL FUND REVENUES	**2,019,876**	**2,041,999**	**1,978,152**	**1,981,603**	**3,451**	
	Expenses						
517.71-10	Principal	630,000	650,000	670,000	695,000	25,000	Maturity date 07/01/2035
517.72-10	Interest	1,350,278	1,329,803	1,307,052	1,283,603	(23,449)	
517.73-10	Other Debt Service Costs	1,500	0	1,000	1,000	0	
517.31-10	Professional Services	347	168	100	0	(100)	
517.49-18	Bank Analysis Fees	0	276	0	2,000	2,000	
	TOTAL FUND EXPENSES	**1,982,125**	**1,980,247**	**1,978,152**	**1,981,603**	**3,451**	

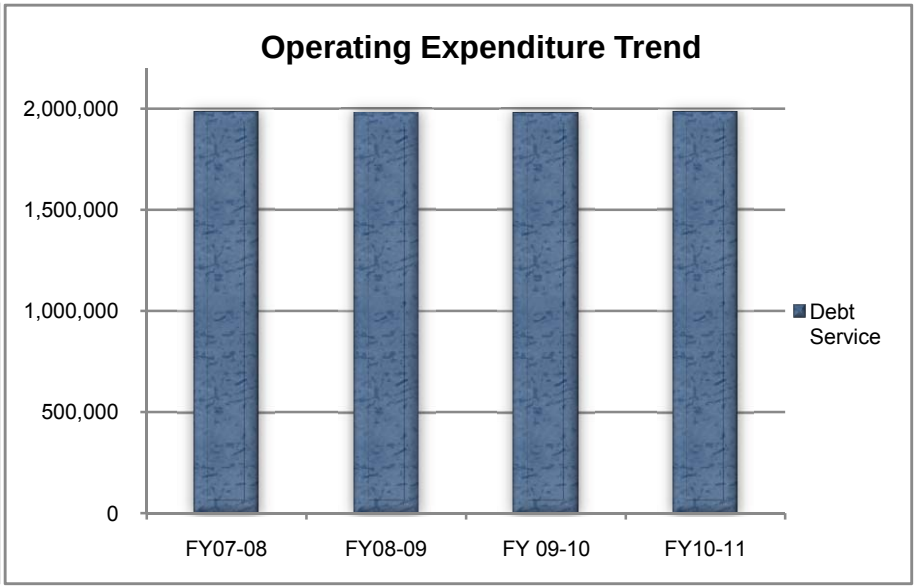
JUDICIAL CENTER - $32,990,000 GENERAL OBLIGATION BONDS, SERIES 2005 DEBT SERVICE FUND

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 2010-11 is 0.2713 mills. This represents an increase over the 2009-10 millage rate of 0.0571 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 FY07-08	ACTUAL FY08-09	BUDGETED FY 09-10	APPROVED FY10-11
Revenues				
Ad Valorem Taxes	1,991,303	2,040,754	2,024,633	2,080,109
Interest	18,144	1,245	5,468	5,790
Less 5% Statutory Reduction	0	0	(101,505)	(104,296)
Cash Carry Forward	0	0	49,556	0
	2,009,447	**2,041,999**	**1,978,152**	**1,981,603**
Expenses				
Debt Service	1,982,125	1,980,247	1,978,152	1,981,603
	1,982,125	**1,980,247**	**1,978,152**	**1,981,603**

HISTORY OF MILLAGE RATE:

Fiscal Year 2008	0.1694
Fiscal Year 2009	0.1822
Fiscal Year 2010	0.2142
Fiscal Year 2011	0.2713

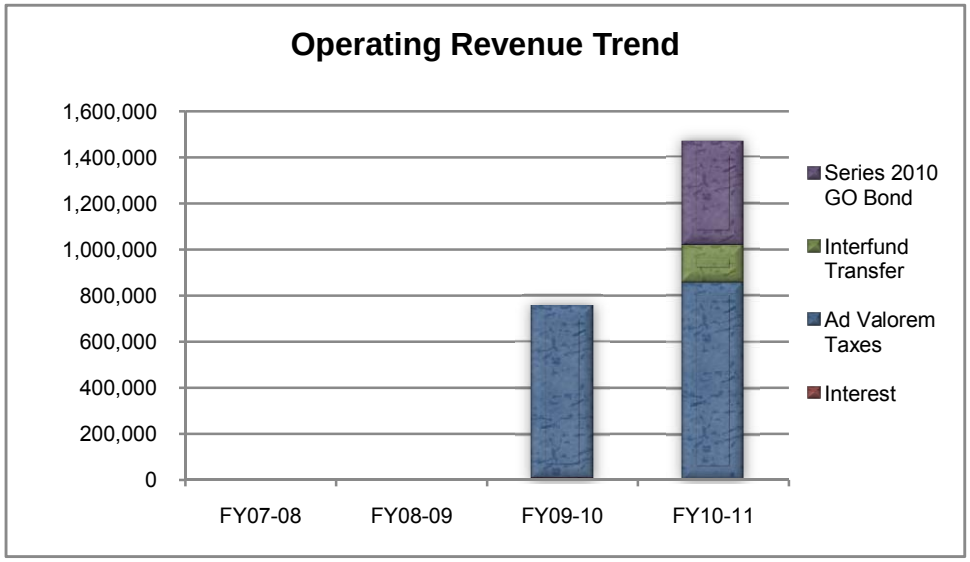
ENVIRONMENTALLY SENSITIVE LANDS (ESL) III $11,000,000, GENERAL OBLIGATION BONDS, SERIES 2009 — DEBT SERVICE FUND

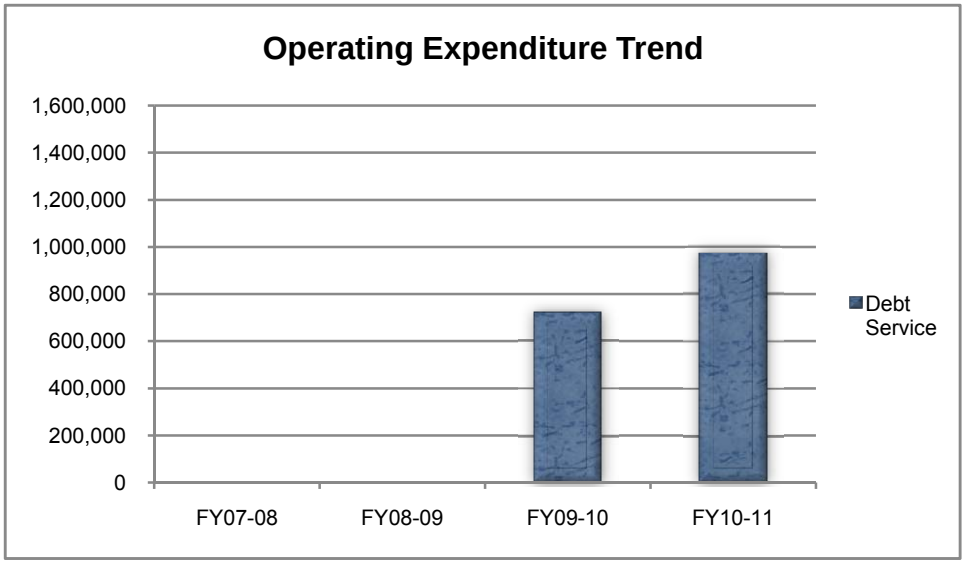
Fund 219 Dept 3602/3603	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
311.10-00	Ad Valorem Taxes	0	0	748,603	854,125	105,522	Millage Rate $ 0.1114
361.10-00	Interest	0	0	8,121	2,247	(5,874)	
381.00-00	Interfund Transfer	0	0	0	162,160	162,160	
398.00-00	Less 5% Statutory Reduction	0	0	(37,821)	(42,813)	(4,992)	
	TOTAL FUND REVENUES	**0**	**0**	**718,903**	**975,719**	**256,816**	
	Expenses						
517.31-10	Professional Services	0	0	0	1,000	1,000	
517.71-10	Principal	0	0	265,000	315,000	50,000	Maturity date 09/01/2029
517.72-10	Interest	0	0	452,803	497,459	44,656	
517.73-10	Other Debt Service Costs/Bank Fees	0	0	1,100	1,100	0	
517.72-10	Interest on Bonds/Notes	0	0	0	160,160	160,160	
517.73-10	Other Debt Service Costs	0	0	0	1,000	1,000	
	TOTAL EXPENSES	**0**	**0**	**718,903**	**975,719**	**256,816**	

RESERVES — DEBT SERVICE FUND

Fund 219 Dept 5000	DESCRIPTION	ACTUAL FY 07-08	ACTUAL FY 08-09	BUDGETED FY 09-10	APPROVED FY 10-11	CHANGES +/(-)	COMMENTS
	Revenues						
384.02-02	Series 2010 GO Bond	0	0	0	450,000	450,000	
	TOTAL REVENUES	**0**	**0**	**0**	**450,000**	**450,000**	
	Expenses						
587.98-11	Designated for Future Use	0	0	0	450,000	450,000	
	TOTAL RESERVES	**0**	**0**	**0**	**450,000**	**450,000**	
	TOTAL FUND EXPENSES	**0**	**0**	**718,903**	**1,425,719**	**706,816**	

ENVIRONMENTALLY SENSITIVE LANDS (ESL) III $11,000,000, GENERAL OBLIGATION BONDS, SERIES 2009 — DEBT SERVICE FUND





NOTE FOR GRAPH

The millage rate required to meet debt service requirements in fiscal year 20010-11 is 0.1114 mills.

DEBT SUMMARY

On November 4, 2008, a majority of the qualified electors residing in Flagler County authorized the levy of an ad valorem tax in an amount not to exceed 0.25 mills for 20 years for the purpose of acquiring certain lands within the County to protect the drinking water supply, wildlife habitat and environmentally sensitive lands. The referendum authorized the County to issue up to $40 million in limited tax general obligation bonds to finance the cost to acquire the lands and, with certain limitations, make the land available for access, passive recreational uses and natural community restoration. Proceeds in FY10 were used to finance the cost of land acquisition for Bings Landing Addition, Sweetbottom Plantation and Bay Drive Addition. In FY11, proceeds will be used to finance the cost of land acquisition for the Pellicer Flats property.

SUMMARY	ACTUAL FY07-08	ACTUAL FY08-09	BUDGETED FY09-10	APPROVED FY10-11
Revenues				
Ad Valorem Taxes	0	0	748,603	854,125
Interest	0	0	8,121	2,247
Interfund Transfer	0	0	0	162,160
Series 2010 GO Bond	0	0	0	450,000
Less 5% Statutory Reduction	0	0	(37,821)	(42,813)
	0	**0**	**718,903**	**1,425,719**
Expenses				
Debt Service	0	0	718,903	975,719
Designated for Future Use	0	0	0	450,000
	0	**0**	**718,903**	**1,425,719**

HISTORY OF MILLAGE RATE:

FY 2010	0.0792
FY 2011	0.1114

APPROVED BUDGET FY 2010-2011

Flagler County Board of County Commissioners
FY 2010 - 2011

Minor Capital Projects ($10,000 - $50,000) By Fund

Project #	Title	Description	Fund	FY10-11 Budget
613984	Library Automation System	Replacement of outdated computer system that keeps track of library operations	General Fund (001)	$44,400
360142	Wadsworth Park Boardwalk/Dock Replacement	Replacement of rotted wood to existing boardwalk and kayak/canoe launch	General Fund (001)	$15,000
			Total General Fund	**$59,400**
240120	Hidden Trails Lighting Installation	Installation of lights on the basketball court at Hidden Trails	Park Impact Fee Zone 4 (135)	$50,000
207140	Trail "A" Loop Connection	New trail connection from fitness trail to "Hammock Lakes" to provide trail enhancement/overlook areas	Beachfront Parks (307)	$10,000
280140	Jungle Hut Road SRA1A	Nature Trail within the Malacompra Greenway located east of SR A1A, south of Jungle Hut Road	Beachfront Parks (307)	$20,000
			Total Other Funds	**$80,000**
			Total Minor Capital Projects	**$139,400**

Flagler County Board of County Commissioners
FY 2010 - 2011

Major Capital Projects ($50,000+) By Fund

Project #	Title	Description	Fund	FY10-11 Budget	Flagler County Funds	Grant Funds	Page
075071	Artificial Reef	Construction of artificial fishing reef	General Fund (001)	$80,000	-	$80,000	7-6
310039	Princess Place Park Barn Restoration	Restoration of the livery stable	General Fund (001)	$408,000	$54,000	$354,000	7-8
325700	River To Sea Enhancements	Entry signage, landscaping, paved driveway apron and development of visitor experience	General Fund (001)	$250,000	$50,000	$200,000	7-10
481140	Lehigh Rail Trail Seg I & II (Mitigation)	Monitoring and maintenance of recently planted upland and wetland areas	General Fund (001)	$4,200	$4,200	-	7-12
605566	Historic Courthouse Renovation	Stabilization and Design work	General Fund (001)	$150,000	$150,000	-	7-14
613321	Library Theft Detection	Installation of radio frequency identification tag system with the exit sensors	General Fund (001)	$55,000	$55,000	-	7-16
640550	Health Dept Parking Expansion	Expansion of existing parking area	General Fund (001)	$28,000	$28,000	-	7-18
	Parks & Recreation Software	Establish reservations system allowing public to reserve and pay for use of parks facilities	General Fund (001)	$35,000	$35,000	-	7-20
	Telephone System Upgrades	Upgrading campus phone system	General Fund (001)	$30,000	$30,000	-	7-22
		Total General Fund (001)			**$ 406,200**		
439511	CR 304 Striping	Maintenance of pavement marking	Constitutional Gas Tax (112)	$147,200	$147,200	-	7-24
445511	Colbert Lane Striping	Maintenance of pavement marking	Constitutional Gas Tax (112)	$147,200	$147,200	-	7-26
402600	CR 305 Widening & Resurfacing	Design and construction of CR305 widening	Constitutional Gas Tax (112)	$1,042,632	-	$1,042,632	7-28
440651	Bridge # 734081	Continuation of removal and replacement of bridge	Constitutional Gas Tax (112)	$316,533	$48,333	$268,200	7-30
440652	Bridge # 734085	Continuation of removal and replacement of bridge	Constitutional Gas Tax (112)	$466,134	$466,134	-	7-32
440654	Bridge # 734083	Removal of existing bridge and construction of replacement	Constitutional Gas Tax (112)	$1,059,383	$150,513	$908,870	7-34
440655	Bridge # 734082	Continuation of design for future removal and replacement of bridge	Constitutional Gas Tax (112)	$16,560	$16,560	-	7-36
446560	CR 302 Realignment	Design phase of relocating of portion of CR302.	Constitutional Gas Tax (112)	$48,777	$5,000	$43,777	7-38
481140	Lehigh Rail Trail Seg I & II (Mitigation)	Monitoring and maintenance of recently planted upland and wetland areas	Constitutional Gas Tax (112)	$148,648	-	$148,648	7-12
514141	SR 100 Sidewalks Ph 2 & 3	Design and construction of sidewalks on SR100 from Bull Dog Drive to Roberts Road	Capital Project Fund (310)	$2,032,000	$25,000	$2,007,000	7-40
		Total Constitutional Gas Tax (112)			**$1,005,940**		

Flagler County Board of County Commissioners
FY 2010 - 2011

Major Capital Projects ($50,000+) By Fund

Project #	Title	Description	Fund	FY10-11 Budget	Flagler County Funds	Grant Funds	Page
517068	US 1 & Royal Palms Pkwy	This is a new safe school project jointly with the School Board that will provide turn lanes and signalization at the intersection	Transportation Impact Fee-East (130)	$815,000	$15,000	$800,000	7-42
510141	Old Kings Road North Sidewalk	Construction of pedestrian connection at Matanzas High School	Transportation Impact Fee - East (130)	$980,000	$235,000	$745,000	7-44
350550	Varn Park Additional Parking	Expansion of vehicle parking area, landscaping and site improvements	Park Impact Fee Zone 1 (132)	$450,000	$90,000	$360,000	7-46
401142	SR A1A NSB Bing's Landing	Pedestrian foot bridges, ADA compliant parking spaces, scenic outlook pier and Intracoastal access area	Park Impact Fee Zone 1 (132)	$248,000	-	$248,000	7-48
490197	Matanzas Woods PD&E	This is the next phase of the I-95 interchange project following the Interchange Justification Report	Road Impact Fees - Palm Coast (136)	$615,000	$183,585	$431,415	7-50
490069	Matanzas Woods Mitigation	Mitigation of trees planted in the conservation easement	Transportation Impact Fees - New East (137)	$15,200	$15,200	-	7-52
490196	Matanzas Woods IJR	First phase of developing Matanzas Woods Parkway into a full interchange	Transportation Impact Fees - New East (137)	$105,940	$9,000	$96,940	7-54
560581	Water Oak Road Improvements	Paving and elevation improvement on Water Oak Rd between SR 100 and Mahogany Blvd	CDBG Fund (151)	$75,000	-	$75,000	7-56
			Total Other Funds		**$547,785**		
170029	Bing's Landing Dredging	Continuation of dredging boat basin at Bing's Landing	Capital Project Fund (310)	$87,500	$43,750	$43,750	7-58
285081	Drainage Retrofit Projects	Continue to resolve longstanding drainage issues	Capital Project Fund (310)	$100,000	$100,000	$0	7-60
310082	Styles Creek Bridge	Continue with the replacement of the main bridge at Princess Place Preserve	Capital Project Fund (310)	$648,000	-	648,000.00	7-62
325040	River To Sea Caretaker's Residence	Continue to replace the existing Caretaker's residence with Marineland CRA funds	Capital Project Fund (310)	$60,000	-	60,000.00	7-64
445575	Colbert Lane Trail Head	FDOT design grant for parking, restrooms and landscaping for enhanced entry to Lehigh Trail	Capital Project Fund (310)	$27,715	-	27,715.00	7-66
517141	US 1 Sidewalks	Continuation of design phase for sidewalks on US 1 from Lehigh Trail to the north side of the City of Bunnell	Capital Project Fund (310)	$10,000	-	10,000.00	7-68
630125	Facilities A/C Replacement	This is part of routine replacement of the HVAC units	Capital Project Fund (310)	$80,000	$80,000	$0	7-70
630570	Facilities Roof Replace	Routine replacement of County roofs that are in need of replacement	Capital Project Fund (310)	$125,000	$125,000	-	7-72
		Total General Fund (001) transfer to Capital Project Fund (310)			**$348,750**		

Flagler County Board of County Commissioners
FY 2010 - 2011

Major Capital Projects ($50,000+) By Fund

Project #	Title	Description	Fund	FY10-11 Budget	Flagler County Funds	Grant Funds	Page
050701	Airport Airfield Marking	Remark runways associated with taxiways and taxilanes as well as replace airfield guidance sign panels	Airport Fund (401)	$153,791	$30,758	$123,033	7-74
050265	Airport South Entrance Road	Construct access road to connect to airport southern access with canal crossing and complete utility connection	Airport Fund (401)	$850,000	-	850,000.00	7-76
050091	Airport Security Fencing	Design and construction of perimeter fencing	Airport Fund (401)	$219,240	-	219,240.00	7-78
050681	Airport Runway 06 Runway Safety Area Compliance	Cut, fill, and grading to provide proper runway safety areas (RSAs)	Airport Fund (401)	$700,000	$140,000	$560,000	7-80
050293	Airport Runway 11-29 Relocation and Extension	Design and permitting for the relocation of existing Runway 11-29.	Airport Fund (401)	$500,000	$5,000	$495,000	7-82
050531	Airport Construct T-hangars & Ramp & Taxilanes	Construction of 20 T-hangars with ramps and taxilanes	Airport Fund (401)	$1,000,000	$280,100	$719,900	7-84
		Total Airport Fund (401)			**$455,858**		
647361	Beverly Beach Utilities Systems Upgrade Project	Replacement of the wastewater plant, install water storage, hydrants, reuse and system	Utility Fund (404)	$4,401,567	$395,100	$4,006,467	7-86
		Total Utility Fund (404)			**$395,100**		
		Grand Total Flagler County Funds			**$3,159,633**		

Flagler County Board of County Commissioners
FY 2010 - 2011

APPROVED BUDGET FY 2010-2011

Fiscal Year 2010/2011 Capital Project
Artificial Reef

Total Project Cost: $80,000 **Project # 075071** **Program:**

Project Description:

Since the inception of the Artificial Reef Program in the early 1990's, the Flagler County Commission has actively supported efforts to construct new artificial reefs for the purposes of creating new marine habitat and have recognized the value of environmental and socio-economic benefits resulting from a sustained Artificial Reef Program.

The success of the Artificial Reef Program is largely credited to the many dedicated and knowledgeable volunteers that are its core. The volunteers include boat captains, divers, marine scientists, students and interested citizens. The program has expanded beyond the construction of new reefs into the collection of valuable data by the volunteer dive team. This data allows us to develop material maps, as well as monitor the development of the existing reefs. The Flagler County Artificial Reef Program has successfully sustained as a unique opportunity for State, Federal and Local Governments working with private enterprise and the public towards a common goal.

Notes:

- The proposed Grady Prather Artificial Reef Project will potentially be the eleventh offshore artificial reef to be constructed by Flagler County.
- This reef will be constructed within Flagler County's active ACOE permitted reef site which is located offshore approximately 14 nautical miles @103 degrees from the Matanzas Inlet Bridge.
- This project is planned as a cooperative effort between Flagler County, St. Augustine Port Waterway and Beach District, Florida Fish and Wildlife Conservation Commission, St. Johns County and many dedicated individual community volunteers.

Artificial Reef
Project # 075071

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FL Fish & Wildlife Grant	60,000			**60,000**					
St. Augustine Port Grant	20,000			**20,000**					
Total Revenues	80,000	-	-	**80,000**	-	-	-	-	-
Expenditure									
Construction 80,000				**80,000**					
Total Expenditures	80,000	-	-	**80,000**	**-**	-	-	-	-

Operating Impact: There are no ongoing operating costs associated with this project.

Description: The County works in cooperation and compliance with the State of Florida Fish and Wildlife Conservation Commission Bureau of Marine Fisheries Management and the U.S. Army Corps of Engineers to enhance the demersal fishery habitat and sport and commercial fishing opportunities on the near shore continental shelf and, thereby, improve the quality of life for residents of coastal Flagler County by promoting recreational activities and tourism through the construction of artificial fishing reefs.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

NOTE: Beginning Fiscal Year 2010-11 Flagler County's Engineering Department is funded by the General Fund. Engineering Staff time administered to this project will be funded by the General Fund.

Fiscal Year 2010/2011 Capital Project
Princess Place Park Barn Restoration

Total Project Cost: $408,000 **Project # 310039** **Program: Facilities**

Project Description:

The livery stable is the largest outbuilding located northwest of the lodge, a complex of the oldest standing buildings in Flagler County. Despite the overall sturdy appearance of the livery stable from a distance, closer inspection reveals significant deficiencies in the condition of the structure. The stable is an 1890's wood structure which has a very high percentage of original building fabric remaining, however; it is badly in need of reroofing and repair of deterioration caused by roof leaks, termites and the age of the structure. The foundation presents the most complex threat to the integrity of the building with structural flaws and cracks of the building materials involved in its construction. Termite damage and dry rot are common problems throughout the structure with lichen and mildew prevalent on the exterior siding and roof.

Notes:

- The comprehensive restoration of the livery stable will eliminate major structural deficiencies and assist us in preserving this important piece of history.
- The timing of this project is critical in order to prevent further damage to original building materials.
- Flagler County will be seeking qualified firms that have demonstrated knowledge, ability and experience with the preservation and restoration of historic structures.
- Staff has applied for funding assistance through the local Tourist Development Council and the Florida Division of Historic Resources.

Princess Place Park Barn Restoration
Project # 310039

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
Federal Grant	204,000			**204,000**					
Tourist Development Grant	150,000			**150,000**					
General Fund (001)	54,000			**54,000**					
Total Revenues	408,000	-	-	**408,000**	-	-	-	-	-
Expenditures									
Contracted Services	408,000			**408,000**					
Total Expenditures	408,000	-	-	**408,000**	-	-	-	-	-

Operating Impact: Restoration of the livery stable will preserve the buildings historic integrity and enhance its accessibility to the public. This project will have clear public benefit in continuing to attract visitors to our historic property by providing educational benefits which are historic, cultural and environmental.

Description:This proposed project addresses the significant deterioration of the Cherokee Grove livery stable. All building systems, foundation, wall framing, roof and floor joists are in perilous condition. All repairs will be made to existing material except in instances where it is determined that replacement is necessary. Addressing all areas of need in one project will ensure the best possible result and the continued survival of this unique treasure and will eliminate the most significant threat to the building. This project is anticipated to run from FY11 to FY13.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.
Goal D.1 Preserving our Heritage - Protected and preserved natural, historic, archaeological and cultural resources that illustrate the diverse history of Flagler and enhance Flagler County's unique identity.

Fiscal Year 2010/2011 Capital Project
River to Sea Enhancements

Total Project Cost: $250,000 **Project # 325700** **Program: Parks/Tourism**

Project Description:

Planned en hancements at the River to Sea Preserve in Marineland, include entry signage, landscaping, pa ved driveway a pron, and developm ent of visitor experience improvements. Other i mprovements include a n expansion of the parking area and sidewalk that lead to the park, landscape buffers for t he existing water treatment plant and caretaker's home, and developmen t of a visito rs map and trail pla n wit h hierarchy and signage.

Notes:

- A portion of the enhancements are funded by a National Scenic Byways Grant.
- Entry to park will be better identified with the paved Driveway apron, signage and landscaping.

River to Sea Enhancements
Project # 325700

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
National Scenic Byways Grant	200,000			**200,000**					
General Funds	50,000			**50,000**					
Total Revenues	250,000	-	-	**250,000**	**-**	-	-	-	-
Expenditure									
Staff Time	10,000			**10,000**					
Design/Construction 240,000				**240,000**					
Total Expenditures	250,000	-	-	**250,000**	**-**	-	-	-	-

Operating Impact: Any impact will be minimal in a positive or negative manner. Maintenance may be lessened via a better constructed entrance. Long-term the new sign may need maintenance and replacement.

Description: As a part of the Scenic Highway Program, the FDOT has engaged the services of a consulting firm to plan and design, in cooperation with project stakeholders, a number of enhancements at the River to Sea Preserve in Marineland. Planned enhancements to the entrance as well as internal improvements include entry signage, landscaping, paved driveway apron, development of visitor experience improvements including improvements and expansion of the parking area and sidewalk that lead to the park, landscape buffers for the existing water treatment plant and caretaker's home, and development of a visitors map and trail plan with hierarchy and signage.

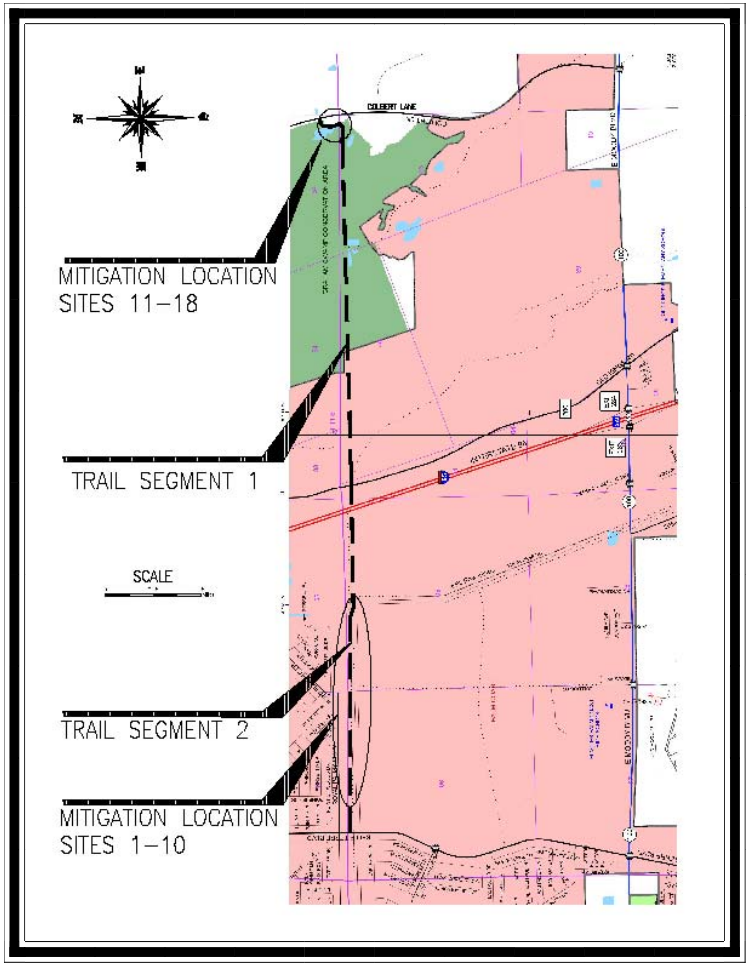
Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Lehigh Rail Trail Segment I & II (Mitigation)

Total Project Cost: $1,733,702 **Project # 481140** **Program:**

Project Description:

This project is a continuation of the Lehigh Rail Trail segments I & II const ruction project. Monitoring and maintenance of recently planted upla nd and wetland areas which were disturbed d uring the construction of Lehigh Rails to Tr ails project is re quired by th e St. Johns River Water Manage ment District for three years.



Lehigh Rail Trail Segment I & II (Mitigation)
Project # 481140

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	1,548,000	1,389,952	9,400	**148,648**					
Constitutional Gas Tax (112)	171,102	168,102	3,000	**-**					
General Fund (001)	14,600	-	-	**4,200**	2,600	2,600	2,600	2,600	
Total Revenues	1,733,702	1,558,054	12,400	**152,848**	2,600	2,600	2,600	2,600	-
Expenditure									
Staff Time	136,992	133,992	3,000	**-**					
Professional Services	24,000		9,400	**4,200**	2,600	2,600	2,600	2,600	
Construction 1,572,709		1,424,061	-	**148,648**					
Total Expenditures	1,733,702	1,558,054	12,400	**152,848**	2,600	2,600	2,600	2,600	-

Operating Impact: Maintenance of trail and amenities such as mowing, liter pickup, etc.

Description: Monitoring and maintenance of recently planted upland and wetland areas which were disturbed during the construction of Lehigh Rail to Trails project. A baseline monitoring report along with three (3) years monitoring is required by the St. John's River Water Management District. Additional signage to be installed in fiscal year 2011.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Historic Courthouse Renovation

Total Project Cost: $6,603,343 **Project # 605566** **Program: General Services**

Project Description:

Renovation of the historic Flagler County Courthouse and the three story annex attached to the courthouse is a multi-year project for Flagler County.

In FY 10, repairs to the roof of the courthouse and replacement of the first floor air conditioning unit were completed. For FY 11, construction and renovation are proposed. In the near future, the County will likely seek a Federal historic designation for the County's original courthouse built in 1926 and renovation of the first floor of the annex.

The goal is to be able to occupy the building and potentially provide needed office space for the Sheriff's Department, City of Bunnell, the Bunnell Branch Library and other County entities.

Notes:

- The two story historic courthouse was completed in 1926 and housed all of Flagler County government offices at the time.
- The three story annex was constructed in 1982 and was attached to the rear of the original courthouse.
- When boring for the foundation of the three story addition, the foundation of the original courthouse was disturbed. Steel cables had to be installed in the original courthouse to prevent the walls from shifting.
- The entire complex was vacated in September of 2007, when the Kim Hammond Justice Center was completed.

Historic Courthouse Renovation
Project # 605566

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
General Fund	1,521,385	75,301	378,042	**68,042**	500,000	500,000			
General Fund (Carry over)	81,958			**81,958**					
Federal Grant	4,000,000				2,000,000	2,000,000			
Loan Proceeds	1,000,000						1,000,000		
Total Revenues	6,603,343	75,301	378,042	**150,000**	2,500,000	2,500,000	1,000,000	-	-
Expenditure									
Professional Services	351,950	61,313	165,637	**125,000**					
Contracted Services	202,206	68	202,138	**-**					
Engineering Staff Time	39,187	13,920	10,267	**15,000**					
Contingency	10,000			**10,000**					
Construction/Renovation	6,000,000				2,500,000	2,500,000	1,000,000		
Total Expenditures	6,603,343	75,301	378,042	**150,000**	2,500,000	2,500,000	1,000,000	-	-

Operating Impact: There will be no ongoing operating impact as a result of this project that does not currently exist.

Description: This is an incremental approach allowing for stabilization now and design work for the rehabilitation once a final user plan is developed. This phase of renovation to the old Courthouse includes the interior renovation and exterior waterproofing.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.
Goal D.1 Preserving our Heritage - Protected and preserved natural, historic, archaeological and cultural resources that illustrate the diverse history of Flagler and enhance Flagler County's unique identity.

NOTE: Beginning Fiscal Year 2010-11 Flagler County's Engineering Department is funded by the General Fund. Engineering Staff time administered to this project will be funded by the General Fund.

Fiscal Year 2010/2011 Capital Project
Library Theft Detection System

Total Project Cost: $55,000 **Project # 613321** **Program: Library**

Project Description:

To limit the loss of materials and reduce the cost of replacement materials, a theft detection system is proposed to be installed in the main county library. This is a two year project initiated in FY 10. The system uses radio frequency identification to detect items being taken out of the library that are not checked out. With a circulation of more than 500,000 items annually, the advantages of this system include rapid charge and discharge, simplified patron self-charging/ discharging, high speed inventory of the collection, and it interfaces with third party systems such a library automation.

Notes:

- The system includes a chip to identify the contents of the material (books, DVD, etc.) and eliminate the bar code system.
- The system works in conjunction with other software to provide an up to date inventory of the materials in the library.
- Currently because inventory is a labor intensive effort, an accurate account of missing materials is difficult to provide. However, at least 1,000 books are known to be missing and $1,000 was spent last year to replace popular books.

Library Theft Detection System
Project #613321

	Total Project Costs	Expenditures through FY 09	Estimated FY10	**Budget FY11**	Budget FY12	Budget FY13	Budget FY14	Budget FY15	Future
Funding Source									
General Fund	55,000			**55,000**					
Total Revenues	55,000			**55,000**					
Expenditure									
Purchase & Installation	55,000			**30,000**					
Purchase tags (50¢ each)				**20,000**					
Conversion station									
RFID exit sensors									
Staff stations				**2,500**					
Inventory wand				**2,500**					
55,000				**55,000**					

Operating Impact: Will limit loss of materials through theft and decrease cost to replace missing items.

Description: Install a radio frequency identification tag system to each item with the exit sensors. A staff conversion station is needed to assist in quickly and efficiently converting items from barcodes to RFID tags without disruption to patrons. This project was expected to begin in FY10, however, it was delayed as the library automation system is required to be in place before this project can be started.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.
Objective F.L.1 Expand library system to meet the needs of Flagler residents, as resources permit.

Fiscal Year 2010/2011 Capital Project
Flagler County Health Department Parking Lot Expansion

Total Project Cost: $148,000 **Project # 640550** **Program: Facilities**

Project Description:

This project is an expansion of the existing parking area. The parking area currently contains 55 parking spaces; the City of Bunnell requires 61 spaces. The proposed expansion will increase the parking spaces to more than 85. The additional spaces are to be made of solid material creating an impervious area under the minimum SJRWMD review requirements. The expansion will include a second entrance driveway angled to remain out of the FEMA flood plain.

Notes:

- As the county grows, parking has become more of an issue for the Health Department. Shot clinics and the turnout for other seasonal health services puts a severe strain in the available parking spaces at the Health Department.
- Employee parking is needed to allow many of the senior citizens adequate nearby parking.

Health Department Parking Expansion
Project # 640550

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
General Fund	148,000			**28,000**				120,000	
Total Revenues	148,000	-	-	**28,000**	**-**	-	-	120,000	-
Expenditure									
Design	4,000			**4,000**				-	
Construction	144,000			**24,000**				120,000	
Total Expenditures	148,000	-	-	**28,000**	**-**	-	-	120,000	-

Operating Impact: This project will have no day-to-day operating impact.

Description: This is an expansion of the existing parking lot from 55 parking spaces to 63 parking spaces. This project would also provide for a new exit to Lemon Street making the parking lot safer.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

NOTE: Beginning Fiscal Year 2010-11 Flagler County's Engineering Department is funded by the General Fund. Engineering Staff time administered to this project will be funded by the General Fund.

Fiscal Year 2010/2011 Capital Project
Parks & Recreation Software/Website Upgrades

Total Project Cost: $55,000 **Project #** **Program: Parks/Tourism**

Project Description:

To purchase and utilize an online reservation software solution that will integrate with the County's website to provide a range of campground and facilities management tools. Currently the Parks and Recreation Division are using a scheduling program, MaxEnterprise, with minimal functionality requiring an employee to manually schedule all reservations and collect payments. At present, there are 3 licenses for MaxEnterprises on 3 workstations belonging to employees with full time responsibilities other than scheduling. This limits the availability of usage by multiple people. By changing to a web hosted reservation program, Parks and Recreation will be able to operate at a higher level of productivity, provide better customer service, receive and track payments more efficiently, provide on-line payment options allowing customers to make payments with debit and credit cards and create an all around more simple reservation process.

Notes:

- Provides immediate gratification for the guest by allowing a complete transaction from initial contact. From the moment the customer visits the website and clicks on the reservation option, they experience the satisfaction of being in control of their transaction and the time they want to spend researching their scheduling options.
- Displays map of campground with dynamic mapping technology allowing guests to view availability by clicking on the individual campsites. A customer will be able to click on the map of the campground, click again on the campsite that most interests him/her and immediately see the availability for that particular site.
- Set parameters to limit scheduling not to exceed mandated time frames. Currently we restrict campers from staying more than 3 contiguous months and require them to make their reservations no more than a year in advance.

Parks & Recreation Software / Website upgrades
Project

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
General Fund	55,000	-	-	**35,000**	5,000	5,000	5,000	5,000	
Total Revenues	55,000	-	-	**35,000**	5,000	5,000	5,000	5,000	-
Expenditures									
	-								
	-								
Other Contracted	55,000			**35,000**	5,000	5,000	5,000	5,000	
	-								
	-								
Total Expenditures	55,000	-	-	**35,000**	5,000	5,000	5,000	5,000	-

Operating Impact: The intent of this project is to allow the public to reserve and pay for the use of parks facilities by way of the internet, with minimal staff interaction. This should significantly reduce the volume of phone calls, and office visits to accommodate such transactions.

Description: Develop an RFP to contract with an established reservations system vendor (an example might be Reserve America). This will be in an effort to provide information, maps, photos, etc. of Flagler County's park facilities. More importantly, allow internet users to reserve, pay for the rental and deposit, etc. of pavilions, community centers, and campsites with minimal staff intervention.

The ongoing expenditures is an estimate of the maintenance, hosting, and transaction fees on an annual basis. Actual numbers can be developed upon vendor selection.

Strategic Plan: NA

Fiscal Year 2010/2011 Capital Project
Telephone System Upgrades

Total Project Cost: $75,000 **Project #** **Program:**

Project Description:
The core of the telephone system that services all of the buildings in the Government Services Complex was initially installed in June of 2006, shortly after the Emergency Operations Center was opened. The system was expended as additional buildings in the complex were completed and occupied.

Since the initial installation in 2006, the software that operates the phone system has not been upgraded and kept current. This is primarily because some hardware currently in place must be upgraded to accommodate the more current versions of the software, and with declining budget it was not programmed for upgrade.

In December of 2009 Nortel, the manufacturer of the phone system, was purchased by Avaya. The first version of the new Avaya software version 7 has been recently released. The phone system is currently operating on version 4.5. Version 7, although released under the Avaya logo, is a continuation of the software stream that was being developed at Nortel.

Notes:

- **Improved administration web interface.** The interface used by IT to perform adds, moves, changes, configure and manage the system has been improved.
- **Improved resiliency and redundancy options.** In the current version of the software, a survivable remote gateway is only an advantage to the phones directly connected to the gateway. In the new version, all of the phones in the complex can take advantage of a survivable gateway. There are also additional features for geo-redundancy.
- **Improved security between the signaling server and IP Clients.** This was an issue with the State Attorney's Office when they were preparing to move into the new Judicial Center. This feature allows for data security between the server and the IP based phone.
- **Improved location database for E911.** Makes the database easier to manage and update. Provides more granular detail on the location of an emergency caller and provides the interface necessary to support 3rd party systems for Dynamic Location Discovery of Mobile Endpoints such as IP phones.
- **Upgraded interface for SIP (Session Initiation Protocol) trunking.** Traditionally and currently, the phone system is connected to the AT&T Central Office by way of a PRI (Primary Rate Interface) circuit. This is the conventional way of connecting a PBX (Private Branch Exchange) to the PSTN (Public Switched Telephone Network). This type of circuit can essentially only carry voice traffic from the Central Office to the PBX. With few exceptions, it does so only to the one location.

Telephone System Upgrades
Project

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
General Fund	75,000			**30,000**	45,000				
Total Revenues	75,000	-	-	**30,000**	45,000	-	-	-	-
Expenditures									
Capital Improvements	75,000			**30,000**	45,000				
	-								
	-								
	-								
	-								
Total Expenditures	75,000	-	-	**30,000**	45,000	-	-	-	-

Operating Impact: There are a couple of significant changes in the software upgrades. There are enhancements in the web interface for the administration of the system and enhancements to the E-911 interface, making it easier to administer the database. The new version of the software also allows for a new interface from teleco providers or SIP trunks. SIP trunking is cheaper than conventional PRI trunking, and includes a certain amount of long distance minutes in the cost.

Description: At present**,** the software in the campus phone system is 3 versions behind the current version. Anything over 3 versions, and the hardware vendor does not provide an upgrade path. This can create problems if we intend to leverage and expand the phone system into other buildings/departments, or if we run out of licenses in the system.

The current version of the software will not run on some of the hardware in place. The maintenance vendor has provided a cost estimate of the upgrade at $71,116. Given the economic times, we have been working with our vendor in an effort to spread the cost over 2 years.

Strategic Plan: NA

Fiscal Year 2010/2011 Capital Project
CR 304 Striping

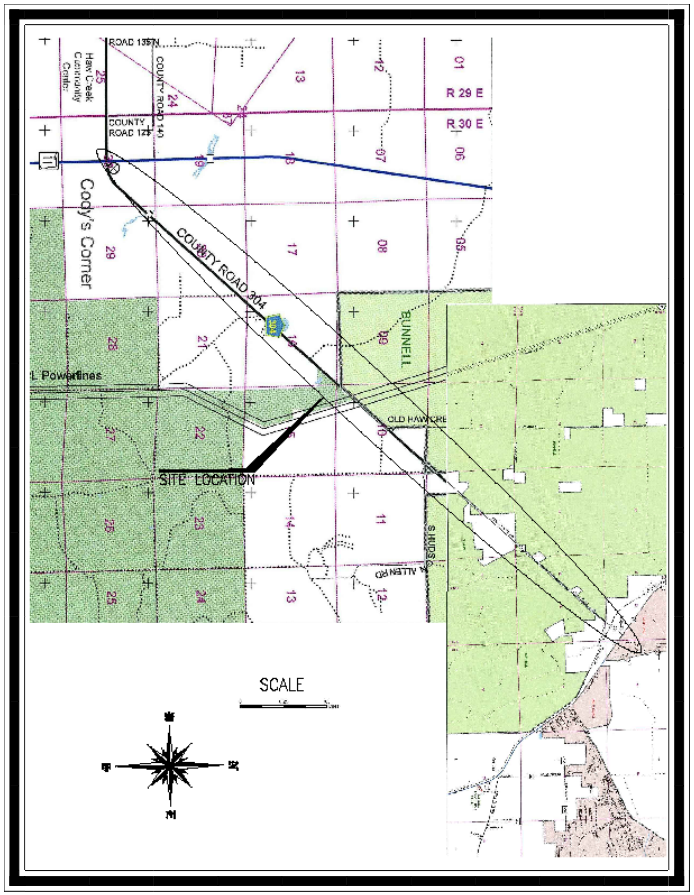
Total Project Cost: $111,366 **Project # 439511** **Program: Roads**

Project Description:

This project will complete the maintenance of thermoplastic pavement markings on CR 304 from SR 11 to U.S. 1. This maintenance will enhance public safety along the nearly 7.444 miles of roadway.

Notes:

- Maintenance will include the replacement of reflective pavement markers for improved safety.



CR 304 Striping
Project # 439511

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
Constitutional Gas Tax (112)	147,200			**147,200**					
Total Revenues	147,200	-	-	**147,200**	**-**	-	-	-	-
Expenditure									
Staff Time	10,000			**10,000**					
Striping Cost	137,200			**137,200**					
Total Expenditures	147,200	-	-	**147,200**	**-**	-	-	-	-

Operating Impact: There is no ongoing impact other than future striping as part of future road maintenance.

Description: This project is the maintenance of thermoplastic pavement marking on CR 304 from SR 11 to US 1. This estimate is based on 7.444 miles of marking. This is expected to last approximately 10 years.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Colbert Lane Striping

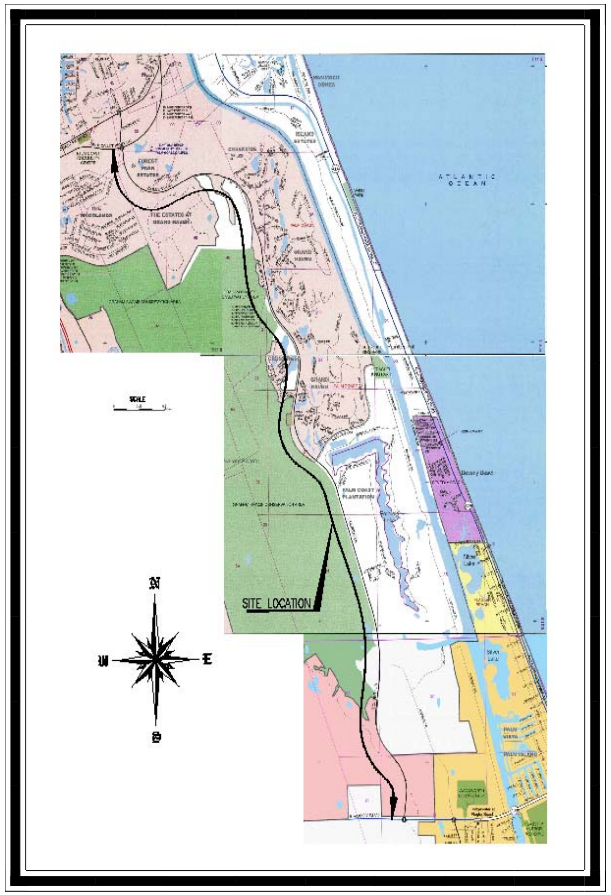
Total Project Cost: $147,200 **Project # 445511** **Program: Roads**

Project Description:

This project will complete the maintenance of thermoplastic pavement markings on Colbert Lane from Eastbound Palm Coast Parkway south to SR100. This maintenance will enhance public safety along the nearly seven miles of roadway.

Notes:

- Maintenance will include the replacement of reflective pavement markers for improved safety.



Colbert Lane Striping
Project # 445511

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
Constitutional Gas Tax (112)	147,200			**147,200**					
Total Revenues	-	-	-	**-**	**-**	-	-	-	-
Expenditure									
Staff Time	10,000			**10,000**					
Stripping Cost	137,200			**137,200**					
Total Expenditures	147,200	-	-	**147,200**	**-**	-	-	-	-

Operating Impact: There is no ongoing impact other than future striping as part of future road maintenance.

Description: This project is the maintenance of thermoplastic pavement marking on Colbert Lane from Eastbound Palm Coast Parkway south to SR100. This estimate is based on 7 miles of marking. This is expected to last approximately 10 years.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
CR305 Widening & Resurfacing Design & Construction

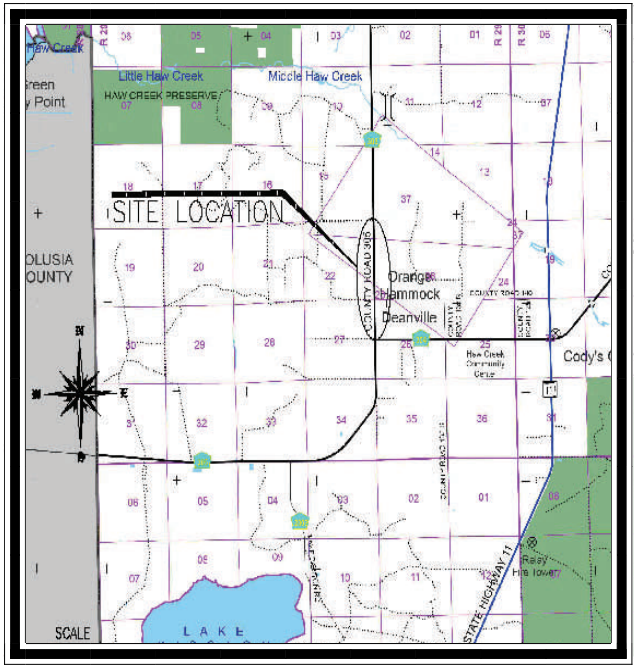
Total Project Cost: $1,052,632 **Project # 402600** **Program: Roads**

Project Description:

Widening of the roadway and replacing the bridges on County Road 305 has been a priority of the county for several years. The roadway is the major north/south connection in western Flagler County. It connects S.R. 100 on the north to U.S. 17 to the south in Seville in Volusia County. The majority of the roadway is only 18 feet wide and regularly traveled by school buses. The lack of shoulders, severe drop offs, narrow lane width and potential for bus versus truck accidents are all major concerns that need to be addressed with roadway improvement. The portion of County Road 305 from the south county line to County Road 304 was widened and paved in a previous fiscal year. This project would widen and resurface another 1.4 miles immediately north of County Road 304.

Notes:

- Currently this section of the roadway is 19 feet wide. When complete the roadway will consist of two 12 foot lanes and will be 24 feet wide overall with shoulders.
- Crushed concrete and other material will be used as base with 1.5 inches of asphalt cover for the road surface.
- Road shoulders will be regraded and grassed and existing cross drains will be lengthened or replaced.
- Funding for this project comes from FDOT's Small County Outreach program (SCOP).



CR305 Widening & Resurfacing Design & Construction
Project # 402600

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT SCOP	1,052,632		10,000	**1,042,632**					
Total Revenues	1,052,632	-	10,000	**1,042,632**	**-**	-	-	-	-
Expenditure									
Staff Time	100,000		10,000	**90,000**					
Construction	925,000		-	**925,000**					
Other Improvements	27,632		-	**27,632**					
Total Expenditures	1,052,632	-	10,000	**1,042,632**	**-**	-	-	-	-

Operating Impact: There will be no ongoing operating impact as a result of this project that does not currently exist.

Description: This project is the design and construction of the CR305 widening. The section to be widened is located from the intersection 1.5 miles to bridge # _____. This section is a portion of the overall plan to upgrade the safety of CR 305. Currently this section of the roadway is 19 feet wide. When complete, the roadway will consist of two 12 foot lanes with shoulders and will be over 26 feet in width.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
CR305 Bridge #734081

Total Project Cost: $960,113 **Project # 440651** **Program: Bridges**

Project Description:

Widening of the roadway and replacing the bridges on County Road 305 has been a priority of the County for several years. The roadway is the major north/south connection in western Flagler County. It connects S.R. 100 on the north to U.S. 17 to the south in Seville in Volusia County. The majority of the roadway is only 18 feet wide and regularly traveled by school buses. The lack of shoulders, severe drop offs, narrow lane width and potential for bus versus track accidents are all major concerns that need to be addressed with the planned roadway improvements. The FDOT bridge number is 734081.

Notes:

- This bridge is located immediately north of the intersection of County Road 302 and 305 on County Road 305. It is approximately 1 mile south of S.R. 100.
- The bridge being replaced was constructed in 1949 and is 24 feet wide.
- The new bridge will be 44 feet wide and the project will include related roadway improvements, signalization and guardrail improvements.
- Flagler County's portion of this project is $35,000 which will come from gas tax funds. The remaining $1.5 million is stimulus funds administered by FDOT.

CR305 Bridge #734081
Project # 440651

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT Grant	804,600		536,400	**268,200**					
Constitutional Gas Tax (112)	155,513		107,180	**48,333**					
Total Revenues	960,113	-	643,580	**316,533**	**-**	-	-	-	-
Expenditure									
Construction	815,113		546,913	**268,200**					
Staff Time	19,999		13,333	**6,666**					
Contingency 125,000			83,333	**41,667**					
Total Expenditures	960,113	-	643,580	**316,533**	**-**	-	-	-	-

Operating Impact: There will be no ongoing operating impact as a result of this project that does not currently exist.

Description: This is the fourth of seven bridges identified to be replaced on CR 305 (Stimulus Funding) located immediately north of the intersection of CR 302 and CR 305, on CR 305. Located approximately 1 mile south of S.R. 100. The bridge being replaced was constructed in 1949 and is 24 feet wide. The new bridge will be 44 feet wide. The project will include related roadway improvements, signalization and guardrail improvements. This bridge was started in June 2010 and is expected to be completed by September 2010 with closeout next fiscal year.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
CR 305 Bridge #734085 Replacement

Total Project Cost: $1,172,000 **Project # 440652** **Program: Bridges**

Project Description:

Widening of the roadway and replacing the bridges on County Road 305 has been a priority of the County for several years. The roadway is the major north/south connection in western Flagler County. It connects S.R. 100 on the north to U.S. 17 to the south to Seville in Volusia County. The majority of the roadway is only 18 feet wide and regularly traveled by school buses. The lack of shoulders, severe drop offs, narrow lane width and potential for bus versus truck accidents are all major concerns that need to be addressed with roadway improvements. The FDOT bridge number is 734085.

Notes:

- Planning, design and permitting is complete on this project.
- The bridge is being constructed partially from monies saved by closing the roadway to construct bridge #734084.
- The existing bridge is 30 feet long by 24 feet wide concrete deck on rolled steel beams supported by timber piles and was constructed in 1950.
- The new bridge #734085 will be 44 feet long, 50 feet wide with cast in place concrete deck on 20 inch prestressed concrete inverted tee beams supported on 18 inch prestressed concrete piles.

CR 305 Bridge #734085
Project # 440652

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
Constitutional Gas Tax (112)	1,172,000		705,866	**466,134**					
Total Revenues	1,172,000	-	705,866	**466,134**	**-**	-	-	-	-
Expenditure									
Construction 922,500			549,000	**373,500**					
CEI Services	67,500		45,000	**22,500**					
Contingency 142,000			85,200	**56,800**					
Engineering Staff Time	40,000		26,666	**13,334**					
Total Expenditures	1,172,000	-	705,866	**466,134**	**-**	-	-	-	-

Operating Impact: There will be no ongoing operating impact as a result of this project that does not currently exist.

Description: This is the third of seven bridges identified to be replaced on CR 305. The project limits are from 1.5 miles south of CR 302 to the Volusia County line. The project length is approximately 13 miles.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
CR 305 Bridge #734083 Replacement

Total Project Cost: $1,082,477 **Project # 440654** **Program: Bridges**

Project Description:

Widening of the roadway and replacing the bridges on County Road 305 has been a priority of the County for several years. The roadway is the major north/south connection in western Flagler County. It connects S.R. 100 on the north to U.S. 17 to the south to Seville in Volusia County. The majority of the roadway is only 18 feet wide and regularly traveled by school buses. The lack of shoulders, severe drop offs, narrow lane width and potential for bus versus truck accidents are all major concerns that need to be addressed with roadway improvements. The FDOT bridge number is 734083.

Notes:

- The bridge is being constructed partially from monies saved by closing the roadway to construct bridge #734083.
- The existing bridge is 30 feet long by 24 feet wide concrete deck on rolled steel beams supported by timber piles and was constructed in 1950.
- The new bridge #734083 will be 44 feet long, 50 feet wide with cast in place concrete deck on 20 inch prestressed concrete inverted tee beams supported on 18 inch prestressed concrete piles.

CR305 Bridge #734083
Project # 440654

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	908,870		-	**908,870**					
Constitutional Gas Tax (112)	173,607		23,094	**150,513**					
				-					
Total Revenues	1,082,477	-	23,094	**1,059,383**	**-**	-	-	-	-
Expenditure									
Design / Permitting	23,802		13,289	**10,513**					
Construction	808,870		-	**808,870**					
CEI Services	100,000		-	**100,000**					
Staff Time	49,805		9,805	**40,000**					
Contingency 100,000			-	**100,000**					
Total Expenditures	1,082,477	-	23,094	**1,059,383**	-	-	-	-	-

Operating Impact: There are no new operating impacts with this project except for maintenance and eventually replacing with a slightly larger bridge.

Description: Removal of the existing 24' wide bridge #734005 constructed in 1949 and construction of a 44' wide replacement bridge #734083. Construction of new bridge will include related roadway, drainage and guardrail improvements. The project is located approximately 5.48 miles south of SR100. The overall project length is 0.258 miles. The bridge is expected to start November 2010 and be completed in July 2011.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
CR 305 Bridge #734082 Replacement

Total Project Cost: $2,266,560 **Project # 440655** **Program: Bridges**

Project Description:

Widening of the roadway and replacing the bridges on County Road 305 has been a priority of the County for several years. The roadway is the major north/south connection in western Flagler County. It connects S.R. 100 on the north to U.S. 17 to the south to Seville in Volusia County. The majority of the roadway is only 18 feet wide and regularly traveled by school buses. The lack of shoulders, severe drop offs, narrow lane width and potential for bus versus truck accidents are all major concerns that need to be addressed with roadway improvements. The FDOT bridge number is 734082.

Notes:

- The bridge is being constructed partially from monies saved by closing the roadway to construct bridge #734083.
- The existing bridge is 30 feet long by 24 feet wide concrete deck on rolled steel beams supported by timber piles and was constructed in 1950.
- The new bridge #734082 will be 44 feet long, 50 feet wide with cast in place concrete deck on 20 inch prestressed concrete inverted tee beams supported on 18 inch prestressed concrete piles.

CR305 Bridge #734082
Project # 440655

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	2,200,000		-	-	2,200,000				
Constitutional Gas Tax (112)	66,560		20,000	**16,560**	30,000				
Total Revenues	2,266,560	-	20,000	**16,560**	2,230,000	-	-	-	-
Expenditure									
Design 28,793			19,000	**9,793**	-				
Staff Time	37,767		1,000	**6,767**	30,000				
Construction 2,200,000			-	**-**	2,200,000				
Total Expenditures	2,266,560	-	20,000	**16,560**	2,230,000	-	-	-	-

Operating Impact: There are no new operating impacts with this project except for maintenance and eventually replacing with a slightly larger bridge.

Description: Removal of the existing 24' wide bridge constructed in 1949 and construction of a 44' wide replacement bridge #734082. Construction of new bridge will include related roadway, drainage and guardrail improvements. The project is located approximately 5.48 miles south of SR100. The overall project length is 0.258 miles. Construction is expected to start in November 2011 and be completed July 2012.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
CR 302 Realignment Design

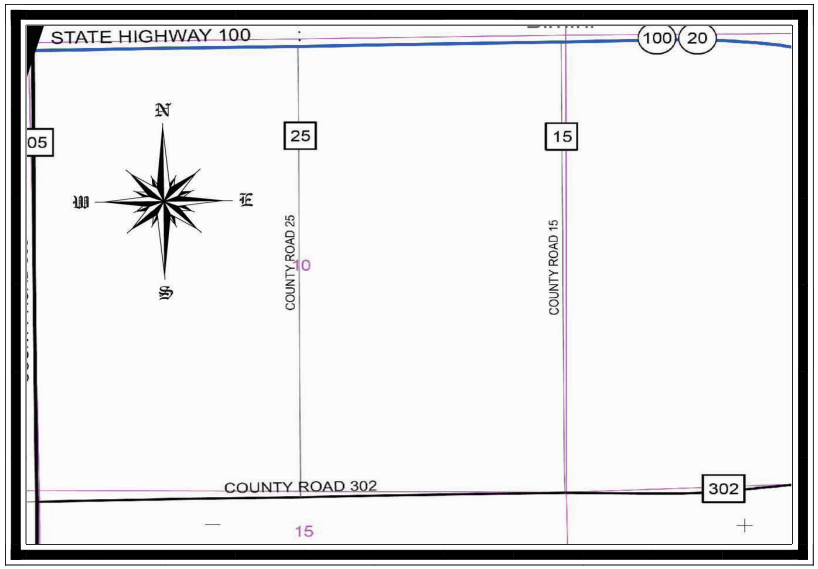
Total Project Cost: $50,000 **Project # 446560** **Program: Roads**

Project Description:

This project is the design phase of a project to relocate a portion of CR302, approximately one (1) mile in length. The realignment will separate the roadway from a large, deep drainage ditch parallel to and within a few feet to the northern pavement edge. County Road 302 carries a fairly heavy amount of traffic, particularly in early morning and late afternoon as residents of the western sector of Flagler County drive to and from their jobs nearer to the coast. County Road 302 is narrow and is close enough to the ditch edge that the underlying earth support for the road could be undermined by the action of the water in the ditch.

Notes:

- The proposed project would consist of a design to move the roadway southward to allow fifteen (15) plus feet from the edge of pavement to face of guardrail.
- Installing a guardrail in a line five (5) feet from top of bank.
- FDOT funds will pay for $43,777 of this project. County Gas Tax funds will pay for $6,223 of the project.
- The County will work with affected land owners for property acquisition and with FDOT for future construction and right of way acquisition funding following the design phase.



CR302 Realignment Design
Project # 446560

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	43,777		-	**43,777**					
Constitutional Gas Tax	6,223		1,223	**5,000**					
Total Revenues	50,000	-	1,223	**48,777**	**-**	-	-	-	-
Expenditure									
Improvements 43,777			-	**43,777**					
Engineering Staff Time	6,223		1,223	**5,000**					
Total Expenditures	50,000	-	1,223	**48,777**	**-**	-	-	-	-

Operating Impact: There is no additional operating impact as a result of this project.

Description: This project is the design phase of relocating a portion of CR302, Approximately one (1) mile in length. The realignment will separate the roadway from a large drainage ditch parallel and within a few feet to the northern pavement edge. The proposed project would consist of a design to move roadway southward to allow fifteen (15) plus feet from the edge of pavement to face of guardrail.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
SR 100 Sidewalk Bulldog Drive to Roberts Road

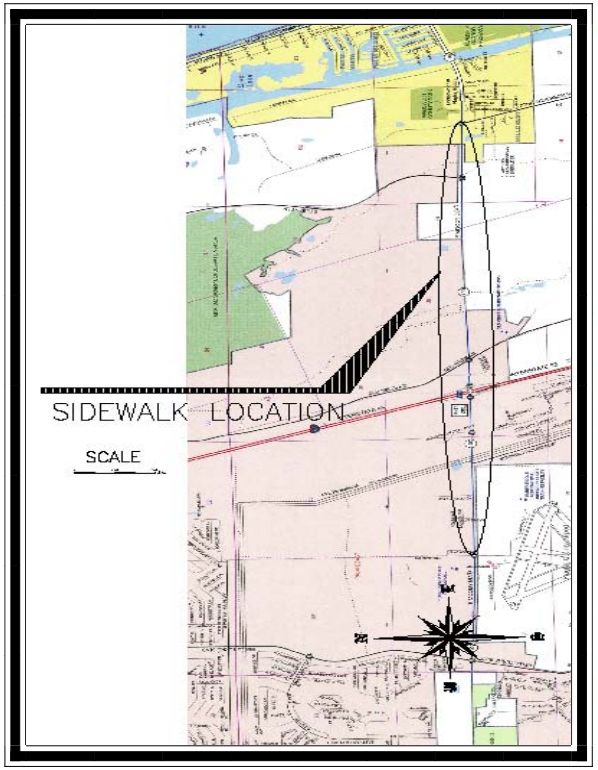
Total Project Cost: $2,092,000 **Project # 514141** **Program: Roads**

Project Description:

The design and construction of a eight foot wide sidewalk along the north side of State Road 100 from Bulldog Drive to Roberts Road. The work will be performed in two segments along SR 100. The first segment will be between Bulldog Drive and Old Kings Road. The second segment will begin at Old Kings Road and end at Roberts Road. Where required, appropriate ADA and safety pedestrian crossing features will be installed at driveways and signalized intersections.

Notes:

- This is a safe school project being done in conjunction with the Flagler County School District
- Funding for the majority of this project will come from FDOT's Safe School fund. A total of $17,000 will come from Flagler County's transportation impact fee fund.



SR100 Sidewalk Bulldog Drive to Roberts Road
Project # 514141

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	2,062,000	-	55,000	**2,007,000**					
Constitutional Gas Tax (112)	30,000	-	5,000	**25,000**					
Total Revenues	2,092,000	-	60,000	**2,032,000**	**-**	-	-	-	-
Expenditure									
Staff Time	30,000	-	5,000	**25,000**					
Design / Consulting	250,000	-	-	**250,000**					
Construction 1,812,000		-	55,000	**1,757,000**					
Total Expenditures	2,092,000	-	60,000	**2,032,000**	**-**	-	-	-	-

Operating Impact: The General Services Department will be responsible for the annual maintenace and repairs.

Description: This is a joint safe school project with the School Board to design and construct sidewalks on SR100 from Bull Dog Drive at Flagler Palm Coast High School to Old Kings Road, Old Kings Road to Roberts Road.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future. Objective F.T.2 Develop, in coordination with neighboring counties, and integrated county-wide bicycle path and trail system.

Fiscal Year 2010/2011 Capital Project
US 1 Royal Palms Parkway Intersection Improvements

Total Project Cost: $1,017,000 **Project # 517068** **Program: Roads**

Project Description:

The intersection of US 1 at Royal Palms Parkway is located in Palm Coast. A mast arm traffic signal meeting city standards will be installed at the intersection. The north and south approaches are being widened, auxiliary lanes added from the existing lane assignments in order to provide a left turn lane, two through lanes, and one right turn lane. The westbound approach is being modified to allow safe turning movements of buses and other support vehicles that will be part of a planned Flagler County School District Transportation Maintenance Facility.

Notes:

- This is a Safe School Project being done in coordination with the Flagler County School District.
- The work will include both design and construction of the project using FDOT and city standards where possible.
- The FDOT will provide $1 million for the project and the County will provide $17,000 from County impact fees.

US 1 Royal Palms Parkway Intersection Improvements
Project # 517068

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	1,000,000		200,000	**800,000**					
Trans Impact Fee -Old East (130)	17,000		7,000	**15,000**					
Total Revenues	1,017,000	-	207,000	**815,000**	**-**	-	-	-	-
Expenditure									
Professional Services	200,000		200,000	**-**					
Contracted Service/Construction	800,000		-	**800,000**					
Engineering Staff Time	22,000		7,000	**15,000**					
Total Expenditures	1,022,000	-	207,000	**815,000**	**-**	-	-	-	-

Operating Impact: There will be no operating impact upon completion of this project.

Description: This is a joint safe school project with the School Board that will provide turn lanes and signalization at the intersection of U.S. 1 and Royal Palms Parkway. Located in the City of Palm Coast. A mast arm traffic signal meeting city standards will be installed at the intersection. The north and south approaches are being widened. Auxiliary lanes will be added from the existing lane assignments in to provide a left turn lane, two through lanes, and one right turn lane. The westbound approach is being modified to allow safe turning movements of buses and other support vehicles that will be part of a planned Flagler County School District Transportation Maintenance Facility.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Old King's Road North Sidewalk

Total Project Cost: $1,010,000 **Project # 510141** **Program: Roads**

Project Description:

Flagler County identified the goal to construct the Old Kings Road North Sidewalk Project. This project will provide a 10-foot wide sidewalk from the Matanzas Woods Parkway intersection and terminate near the I-95 overpass, approximately 3 miles in length. It will create a pedestrian connection along the easterly side of Old Kings Road North between Matanzas High School and the Princess Place Preserve entry road. The sidewalk was included as a part of the original design for Old Kings Road construction project, which was completed in 2006. Construction of the sidewalk was deferred at that time due to lack of funding. This project was originally funded from Transportation Impact fees.

Notes:

- The Florida Department of Transportation, in response to requests from Flagler County, has offered an agreement to reimburse $900,000.00 for the construction cost of the subject project. These reimbursement funds are to become available through another round of the America Recovery and Reinvestment Act of 2009 Federal "Stimulus" projects.
- Staff time and contingency costs, which are not eligible for reimbursement by FDOT, attributable to this project are estimated to be up to $90,000 and are available from the Transportation East Impact Fund as a part of the original Old Kings Road project.

Old Kings Road North Sidewalk
Project #510141

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	765,000		20,000	**745,000**					
Trans Impact Fee Old East (130	245,000		10,000	**235,000**					
Total Revenues	1,010,000	-	30,000	**980,000**	**-**	-	-	-	-
Expenditure									
Other Contracted Services	120,000		20,000	**100,000**					
Improvements 800,000			-	**800,000**					
Contingency 60,000			-	**60,000**					
Staff Time	30,000		10,000	**20,000**					
Total Expenditures	1,010,000	-	30,000	**980,000**	**-**	-	-	-	-

Operating Impact: This project will add approximately 3 miles of sidewalk for Flagler County to maintain.

Description: This project will provide a 8' wide sidewalk form the Matanzas Woods Parkway intersection and terminate near the I-95 overpass, approximately 3 miles in length. It will create a pedestrian connection along the easterly side of Old Kings Road North between Matanzas High School and the Princess Place Preserve entry road.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Varn Park Improvements

Total Project Cost: $477,560 **Project # 350550** **Program: Parks/Tourism**

Project Description:

The design and permitting efforts for this project are to result in the expansion of the vehicle parking area, landscaping and miscellaneous site improvements at Varn Park located adjacent to State Road A1A, north of Flagler Beach. Varn Park currently provid es public beach access, restro om facilities, an d parking. This park i s one of the most popular parks in Fl agler Coun ty. Completion of thi s project will alleviate the need to park along the SR A1A roadway.

Notes:

- Permit applications have been submitted to the Department of Environmental Pro tection of Beaches & Coastal Systems.
- Funding for this project is provided in part by the Florida Department of Transportation and Park Impact Fees - Zone 1.

Varn Park Improvements
Project # 350550

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT - Scenic A1A Grant	360,000			**360,000**					
Park Impact Fee - Zone 1 (132)	117,785	18,909	8,876	**90,000**					
Total Revenues	477,785	18,909	8,876	**450,000**	**-**	-	-	-	-
Expenditure									
Improvements 10,705		9,405	1,300	**-**					
Engineering Staff Time	37,080	9,504	7,576	**20,000**					
Construction 430,000				**430,000**					
Total Expenditures	477,785	18,909	8,876	**450,000**	**-**	-	-	-	-

Operating Impact: There will be ongoing maintenance of the parking lot and for the dune crossover. There will be a monthly sewer bill due to the sewer connection.

Description: Project involves the expansion of the vehicle parking area, landscaping and miscellaneous site improvements at Varn Park located adjacent to State Road A1A in Flagler County (North of Flagler Beach). This park currently provides public beach access, restroom facilities, and parking and is among Flagler County's most popular park sites. Completion of this project is expected to relieve some of the demand on the parking area to the south as well as reduce problematic parking along the SR A1A roadway. This project includes proposed improvements which are subject to regulatory review by County TRC & Planning Board, SJRWMD, DEP Dept. of Beaches & Coastal Systems (proposed work is seaward of the CCL).

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
SR A-1-A National Scenic Byways Bing's Landing

Total Project Cost: $250,000 **Project # 401142** **Program: Parks/Tourism**

Project Description:

Flagler County identified the goal t o construct the State Road A1A Nation al Scenic Byway Bing 's Landing Project. The project is located along the State Road A1A National Scenic Byway adjacent to the Intracoastal Waterway. This project will provide two pedestria n footbridg es over the Malacompra Canal, connecting seg ments of 8' wide concrete sidewalk, Americans with Disability Act compliant parking spaces, an Intracoastal Waterway (ICWW) pedestrian boardwalk and scenic outlook pier, and an ICWW access area.

The Florida Departme nt of Transportation, in response t o requests from Flagler County, has agreed to reimbu rse $250,000.00 for the co nstruction cost of the subject proje ct. These reimbursement funds are available through another round of the America Recovery and Reinvestment Act of 2 009 Federal "Stimulus" projects.

Notes:

- Added parking spa ces and facilities will b e ADA Compliant
- Project fun ds provided by Florida Department of Transportation

SR A1A National Scenic Byways Bing's Landing
Project # 401142

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT 250,000			2,000	**248,000**					
Total Revenues	250,000	-	2,000	**248,000**		-	-	-	-
Expenditure									
Construction 250,000			2,000	**248,000**					
Total Expenditures	250,000	-	2,000	**248,000**	**-**	-	-		-

Operating Impact: This will increase the number of trails, drinking fountains and similar new facilities the County will maintain. There will also be utility increases for lighting and water. Any new maintenance and utility costs are expected to be integrated into existing parks operations for facilities.

Description: Project includes two pedestrian foot bridges, a connection segment of 8' wide sidewalk, ADA compliant parking spaces, an Intracoastal pedestrian boardwalk, a scenic outlook pier, and an Intracoastal access area.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

NOTE: Beginning Fiscal Year 2010-11 Flagler County's Engineering Department is funded by the General Fund. Engineering Staff time administered to this project will be funded by the General Fund.

Fiscal Year 2010/2011 Capital Project
Matanzas Woods PD&E

Total Project Cost: $625,000 **Project # 490197** **Program: Roads**

Project Description:

As Flagler County's population approaches 100,000 there is an ever increasing need for a second, and centrally located, I-95 interchange connection. The new interchange would be added to the existing Matanzas Woods overpass. The planning, design and engineering report (PD&E) of the interchange is scheduled to begin in February of 2010.

The requirement of a second interchange, in the county's largest city, Palm Coast, is to not only assist in the mitigation of the increasing level of traffic but is a public safety related issue. With an expanding population, evacuations for wildfires and hurricanes will become more complex for this area of the county.

Notes:

- The Matanzas Woods Parkway overpass was constructed several years ahead of the Department of Transportation's schedule by using local transportation impact fees.
- Flagler County opened the overpass to traffic in December of 2006. The FDOT planned to begin construction of the overpass in 2009.
- Inclusion of I-95 Interchange on-ramps in the original construction project would have delayed the completion of the overpass for several years.

Matanzas Woods PD&E
Project # 490197

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	431,415		-	**431,415**					
Trans Impact Fee - Palm Coast (136)	193,585		10,000	**183,585**					
Total Revenues	625,000	-	10,000	**615,000**	**-**	-	-	-	-
Expenditure									
PD&E Phase	600,000		-	**600,000**					
Engineering Staff Time	25,000		10,000	**15,000**					
Total Expenditures	625,000	-	10,000	**615,000**	**-**	-	-	-	-

Operating Impact: This project will have no ongoing operational impacts.

Description: This is the next phase of the I-95 Interchange project following the Interchange Justification Report. Following this phase will come the design phase and construction phase.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Matanzas/Old King's Road Mitigation

Total Project Cost: $156,802 **Project # 490069** **Program:**

Project Description:

This project provides the maintenance and monitoring of trees planted to meet the requirements of the St. Johns River Water Management District and U.S Army Corps of Engineers permits issued to the County for the construction of the Matanzas Woods Parkway Extension over I-95 and the segment of Old Kings Road between Forest Grove Drive and U.S. 1. A baseline monitoring report along with 5 years of maintenance and monitoring efforts are required by two of the St. Johns River Water Management District permits.

Notes:

- Maintenance of the project site is necessary due to the abundance of nuisance and exotic vegetation within the site and directly adjacent to its boundaries.
- These efforts are a continuation of the prior Matanzas Woods Parkway Extension (project #010816) and Old Kings Road North (project#001220) projects.

Matanzas/Old Kings Road Mitigation
Project # 490069

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
Impact Fee - New East (137)	156,802	32,812	47,990	**15,200**	15,200	15,200	15,200	15,200	-
Total Revenues	156,802	32,812	47,990	**15,200**	15,200	15,200	15,200	15,200	-
Expenditure									
Professional Services	129,185	17,695	45,490	**13,200**	13,200	13,200	13,200	13,200	-
Engineering Staff Time	18,604	6,104	2,500	**2,000**	2,000	2,000	2,000	2,000	-
Capital Outlay (trees)	9,013	9,013							
Total Expenditures	156,802	32,812	47,990	**15,200**	15,200	15,200	15,200	15,200	-

Operating Impact: The operating impact is shown above. Wetland mitigation is required for 5 years following the actual mitigation. No anticipated costs are expected beyond this period if all the mitigation is accepted.

Description: Mitigation of trees planted in the conservation easement as a condition of St. John's River Water Management District permit #4035-83039-1. This is a continuation of the Matanzas Woods Parkway Extension (proj# 010816) and Old Kings Road North (proj# 001220).

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Matanzas Woods Interchange Justification Report

Total Project Cost: $316,440 **Project # 490196** **Program: Roads**

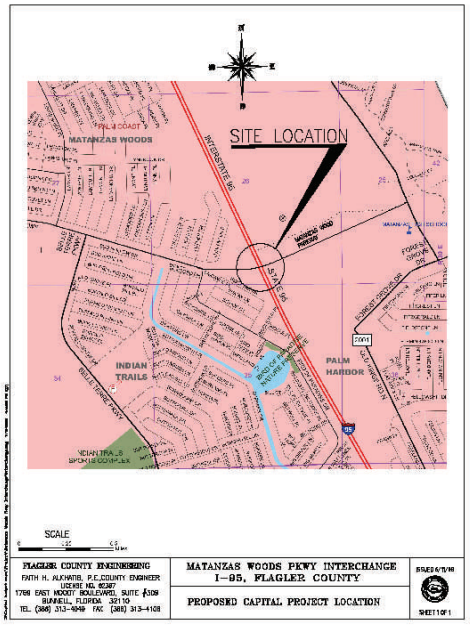
Project Description:

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 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 local transportation impact fees.
- Flagler County opened the overpass to traffic in December of 2006. FDOT planned to begin construction of the overpass in 2009.
- Inclusion of I-95 Interchange on-ramps in the original construction project would have delayed the completion of the overpass for several years.



Matanzas Woods Parkway Interchange Justification Report
Project # 490196

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	279,800	158,166	24,694	**96,940**					
Trans Impact Fee - New East (137)	36,640	17,640	10,000	**9,000**					
Total Revenues	316,440	175,806	34,694	**105,940**	**-**	-	-	-	-
Expenditure									
Interchange Justification Report	269,609	147,975	24,694	**96,940**					
Engineering Staff Time	46,831	27,831	10,000	**9,000**					
Total Expenditures	316,440	175,806	34,694	**105,940**	**-**	-	-	-	-

Operating Impact: This project will have no ongoing operational impacts.

Description: This is the first phase in seeking to develop Matanzas Woods Parkway into a full interchange. This report will evaluate traffic, allocate costs, funding and similar issues in order to gain State and Federal approval of the interchange.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Water Oak Road Improvements

Total Project Cost: $870,469 **Project # 560581** **Program: Roads**

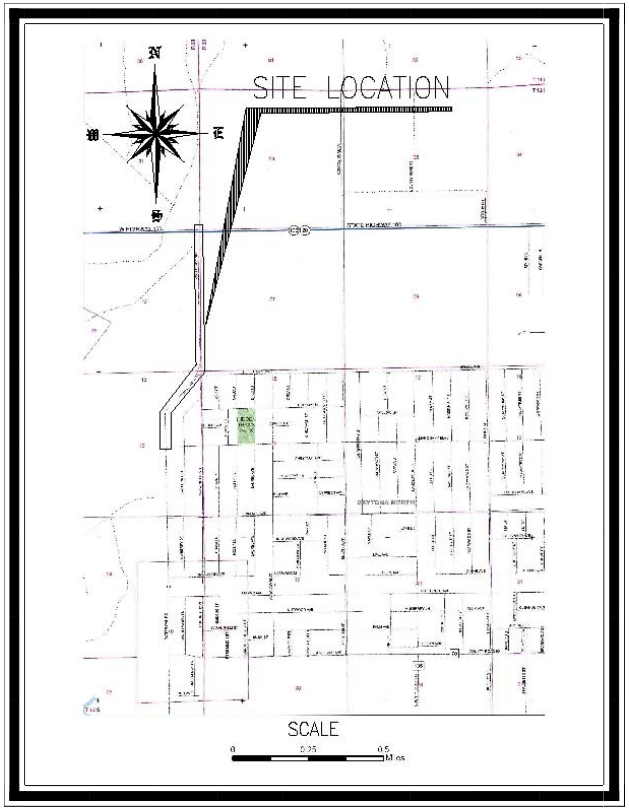
Project Description:

This project is the improvements of a portion of Water Oak Road between SR 100 and Mahogany Boulevard. This section of Water Oak Road will be elevated and paved. This area has flooded multiple times, and is one of only two emergency evacuation routes for the Daytona North Service District. A portion of the funding for this project has been secured through an application from Community Development Block Grant.

The Consolidated Security, Disaster Assistance, and Continuing Appropriations Act 2009 appropriated $6.5 billion in Community Development Block Grant (CDBG) funds for necessary expenses related to disaster relief, long-term recovery, and restoration of infrastructure, housing and economic revitalization in areas affected by hurricanes, flooding, and other natural disasters that occurred during 2008, for which the President declared a major disaster under title IV of the Robert T. Stafford Disaster Relief and Emergency Assistance Act.

Notes:

- Flagler County applied for CDBG Funding under the Disaster Recovery Program as approved by the Board on January 11, 2010.
- Flagler County has been awarded $870,469 of the 2008 Federal allocation. No match funding is required.



Water Oak Road Improvements
Project # 560581

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
CDBG	870,469			**75,000**	795,469				
Total Revenues	870,469	-	-	**75,000**	795,469	-	-	-	-
Expenditure									
Engineering Staff Time	96,762			**75,000**	21,762				
Design, Construction	773,707				773,707				
Total Expenditures	870,469	-	-	**75,000**	795,469	-	-	-	-

Operating Impact: The long-term operational impacts will be replacing pipes and resurfacing the roadway. There are minimal short-term impacts positive or negative.

Description: This project will provide paving and elevation improvements on Water Oak Road between SR 100 and Mahogany Boulevard in order to provide an alternative egress for Daytona North.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Bing's Landing Dredging

Total Project Cost: $187,500 **Project # 170029** **Program: Parks**

Project Description:

This project consists of mechanically dredging approximately 2,500 cubic yards of material from a 0.44 acre boat basin to a depth of 5 feet below mean low water; a floating turbidity curtain will be installed at the mouth of the basin to prevent suspended solids from reaching the Intracoastal Waterway. All excavated material will be trucked in lined dump trucks to the Iroquois Borrow Pit located in Flagler Beach. This project would utilize Florida Department of Environmental Protection, Permit #18-209241-001-ES. The purpose for the dredging is to provide improved boater access.

Notes:

- Bing's Landing is a popular boating and picnic park. Often on weekends the parking lot is full of empty boat trailers.
- Silting has occurred in the basin making it difficult for some boats to launch at low tide.
- The park and the boat basin are adjacent to some of the best fishing in Flagler County.

Bing's Landing Dredging
Project # 170029

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FIND Grant	93,750		50,000	**43,750**					
General Fund (310)	93,750		50,000	**43,750**					
Total Revenues	187,500	-	100,000	**87,500**	-	**-**	-	-	-
Expenditure									
Contracted Services	187,500		100,000	**87,500**		-			
Total Expenditures	187,500	-	100,000	**87,500**	-	**-**	-	-	-

Operating Impact: There are no new operating impacts for this routine maintenance.

Description: Scope to include dredging of boat basin at Bing's Landing, permitting and disposal. Removal of approximately 3,000 sq. ft. of material.

Strategic Plan: Goal C.1 Protecting the Environment, Preserving our Natural Resources - Intact functioning natural systems that contribute to the highest possible quality of life for Flagler residents.

Fiscal Year 2010/2011 Capital Project
Drainage Retrofit Projects

Total Project Cost: $545,000 **Project # 285081** **Program:**

Project Description:

This project is to provide design and permitting seed money to begin to work on longstanding drainage problems in Flagler County. The project is expected to be ongoing over several years. It is hoped that as solutions are developed for individual areas, grant funding can be secured for implementation. Specifically, FEMA, St. John's Water Management District and Federal funding will be looked at in addition to local contributions.

Notes:

- A rain event in which 30 inches of rain fell on Flagler County in less than a week in May 2009 brought to light many of the longstanding problems with drainage, particularly in Western Flagler County.
- These projects will vary significantly in size and scope.
- A storm water utility fund may be necessary to fund storm water solutions.

Drainage Retrofit Projects
Project # 285081

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
General Fund (310)	320,000		45,000	**55,000**	55,000	55,000	55,000	55,000	
Constitutional Gas Tax (112)	225,000			**45,000**	45,000	45,000	45,000	45,000	
Total Revenues	545,000	-	45,000	**100,000**	100,000	100,000	100,000	100,000	-
Expenditure									
Design - In House	180,000		5,000	**35,000**	35,000	35,000	35,000	35,000	
Survey 240,000			40,000	**40,000**	40,000	40,000	40,000	40,000	
Geotech/Other 125,000			-	**25,000**	25,000	25,000	25,000	25,000	
Total Expenditures	545,000	-	45,000	**100,000**	100,000	100,000	100,000	100,000	-

Operating Impact: This project has no operating impacts associated.

Description: These funds will be utilized as seed money to address stormwater issues and negative environmental impacts related to poor stormwater management. During FY10, this project addressed Marineland Acres. Marineland Acres is an approximately 112 acre subdivision located on the Atlantic Ocean. The area has experienced flooding problems during periods of heavy rainfall. Flooding in the subdivision is characterized by extensive inundation of yards and roads. Water depths on the roads are sufficient to make them impassable. This level of flooding is reported to have long durations on the order of days or weeks.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Styles Creek Bridge Replacement

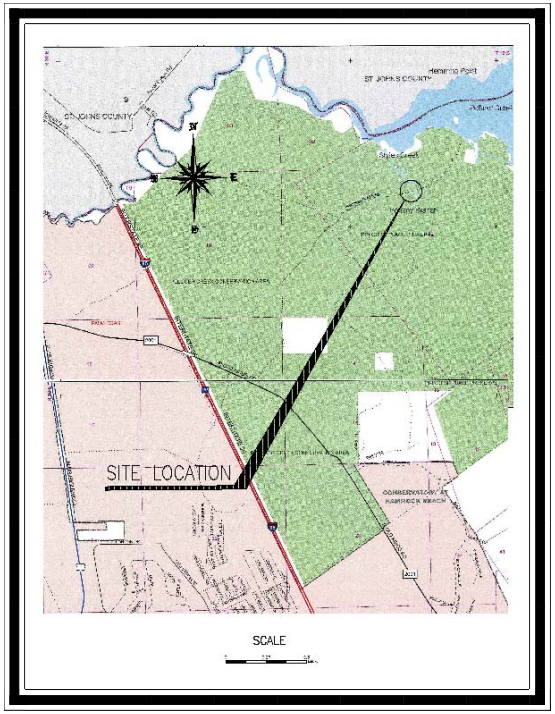
Total Project Cost: $678,000 **Project # 310082** **Program: Bridges**

Project Description:

This project will complete the removal of the existing Bridge No. 734090 and the design, permitting and construction of a replacement bridge with related roadway and safety improvements. The project is located on Princess Place Road, approximately 1.9 miles north of Old Kings Road, and provides vehicular ingress and egress over Styles Creek to the County's approximately 1,500 acre Princess Place Preserve facility. The bridge will be a fully engineered clear span vehicular bridge of reinforced concrete construction in conformance with the 2010 FDOT Structures Manual Specifications. The final completed bridge shall be approximately thirty feet (30') in total width (not including width of appropriate barriers), with one full fourteen foot (14') clear, unobstructed width vehicular travel lane and two full eight foot (8') wide clear, unobstructed areas on each side of the bridge for pedestrian use and fishing. The length of the new bridge is anticipated to be a minimum of thirty feet (30'). The anticipated overall project length including bridge approach is approximately 200 feet.

Notes:

- The bridge will be constructed using Federal American Recovery and Reinvestment Act of 2009 "Stimulus" funds through a FDOT LAP Agreement
- Project Estimate: $678,000.00
- New bridge will be approximately 30 feet long and 30 feet wide of reinforced concrete construction.



Styles Creek Bridge Replacement
Project # 310082

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	648,000		-	**648,000**	**-**	-	-	-	-
General Fund (310)	10,000		10,000	**-**					
Total Revenues	658,000	-	10,000	**648,000**	**-**	-	-	-	-
Expenditure									
Staff Time	10,000		10,000	**-**					
Construction	548,000		-	**548,000**					
Other Contracted Services	100,000		-	**100,000**					
Total Expenditures	658,000	-	10,000	**648,000**	**-**	-	-	-	-

Operating Impact: There is no ongoing operating impact associated with this project.

Description: Design and construction of replacement bridge over Styles Creek in Princess Place Preserve.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

NOTE: Beginning Fiscal Year 2010-11 Flagler County's Engineering Department is funded by the General Fund. Engineering Staff time administered to this project will be funded by the General Fund.

Fiscal Year 2010/2011 Capital Project
River to Sea Caretaker's Residence Improvement

Total Project Cost: $150,000 **Project # 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, Bing's Landing, 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 improvement with 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:

- Caretaker agreements generally involve mowing, trash pickup, and patrolling in exchange for occupying a county owned home for minimal rent.
- Caretakers are often county employees or law enforcement personnel.
- Often the caretaker's residence is the first point of contact for someone inquiring about the preserve.

River to Sea Caretaker's Residence Improvement Project
Project # 325040

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
Town of Marineland	150,000		90,000	**60,000**					
Total Revenues	150,000	-	90,000	**60,000**	-	**-**	-	-	-
Expenditure									
Contracted Services	95,000		70,000	**25,000**					
Improvements	40,000		20,000	**20,000**					
Contingency	15,000		-	**15,000**					
Total Expenditures	150,000	-	90,000	**60,000**	-	**-**	-	-	-

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.

Description: This project is to replace a 1,200 s.f. caretaker residence at River to Sea Park. The 200 s.f. garage will also be replaced. The residence will be relocated and the new facility will be much more modern and energy efficient.

Strategic Plan: Goal C.1 Protecting the Environment, Preserving our Natural Resources - Intact functioning natural systems that contribute to the highest possible quality of life for Flagler residents.

Fiscal Year 2010/2011 Capital Project
Lehigh Trail—Colbert Lane Trail Head

Total Project Cost: $600,000 **Project # 445575** **Program: Parks/Tourism**

Project Description:

This project is a continuation of the Lehigh Greenway Trail, a Rails to Trails project. A 4 mile segment of the trail from Colbert Lane to Belle Terre Parkway opened December 12, 2008. This project is the design of a trail head to include parking, restrooms, and an enhanced entranceway to the trail off Colbert Lane. The trail is a former railroad spur approximately 6.8 miles long and stretches from U.S. 1 east to Colbert Lane. The 12 foot wide asphalt trail has several wooden walkways over Graham Swamp.

Notes:

- The Lehigh Greenway Trail has proved to be a popular hiking and biking trail. Because of its popularity, accommodations for parking and restrooms are needed.
- The cost of design of the project is funded by a State Department of Transportation grant.
- The trail serves as a backbone trail system connecting the communities of Flagler Beach, Palm Coast and Bunnell.
- The trail system ultimately will connect to the A-1-A, U.S. 1 and Palm Coast Graham Swamp trails and part of a seven county regional trail system.

Lehigh Trail - Colbert Lane Trail Head
Project # 445575

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT Design Grant	100,000	260	72,025	**27,715**	-				
FDOT Construction Gran	500,000				500,000				
Total Revenues	600,000	260	72,025	**27,715**	500,000	-	-	-	-
Expenditure									
Design Permitting	42,175	150	42,025						
Staff Time	82,825	110	30,000	**27,715**	25,000				
Construction 475,000					475,000				
Total Expenditures	600,000	260	72,025	**27,715**	500,000	-	-	-	-

Operating Impact: Once the trail head improvements are made, the General Services Department will be responsible for the annual maintenance and repairs of these improvements along with custodial services for the restrooms.

Description: Design Phase of the FDOT Work Program FPN 4182071 along the west side of Colbert Lane near terminus of Lehigh Trail. This is a design grant for parking, restrooms, and landscaping for an enhanced entry into the Lehigh Trail System.

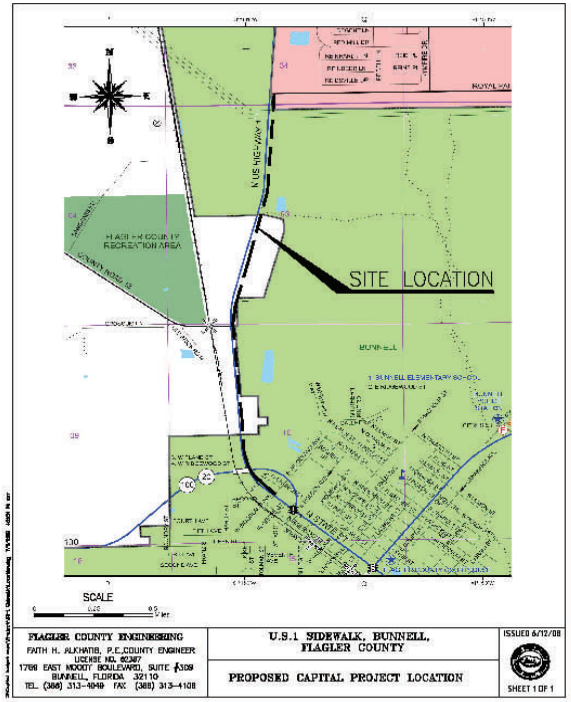
Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future. Objective F.T.2 Develop, in coordination with neighboring counties, an integrated county-wide bicycle path and trail system.

Fiscal Year 2010/2011 Capital Project
U.S. 1 Sidewalks Improvement

Total Project Cost: $400,000 **Project # 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 foot wide "sidewalk" would connect Bunnell's sidewalks along U.S. 1 to the intersection of Royal Palms Parkway at U.S. 1 in Palm Coast. The design would include a provision for the connection of the sidewalk to the terminus on 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.
- Upon construction, the connection would also allow residents of the area to connect to the Scenic Byway bike path from the north county line to the south county line.
- This project is to be funded by a grant from the Florida Department of Transportation (FDOT).

U.S. 1 Sidewalks Improvement Project
Project # 517141

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT Design Grant	100,000	29,036	59,150	**11,814**					
FDOT Construction Grant	300,000				300,000				
Total Revenues	400,000	29,036	59,150	**11,814**	300,000	-	-	-	-
Expenditure									
Design, Permitting	57,554	17,220	40,334						
Engineering Staff Time	42,446	11,816	18,816	**11,814**					
Construction 300,000					300,000				
Total Expenditures	400,000	29,036	59,150	**11,814**	300,000	-	-	-	-

Operating Impact:

Description: This project is part of the cities and the County's effort to create an interconnecting trail system throughout the county. The 1.7 mile, five foot wide sidewalk would connect Bunnell's sidewalk along U.S. 1 to the intersection of Royal Palms Parkway at U.S.1 in Palm Coast. The design will include provisions for the connection of the sidewalk to the terminus of the Lehigh Trail.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future. Objective F.T.2 Develop, in coordination with neighboring counties, an integrated county-wide bicycle path and trail system.

Fiscal Year 2010/2011 Capital Project
Facilities Heating and Air Conditioning Replacement

Total Project Cost: $80,000 per year **Project # 630125** **Program: Facilities**

Project Description:

The project is performed on an annual basis to address the replacement of aging HVAC equipment throughout various County facilities. There are approximately 190 HVAC units in the field with an average lifespan of twelve years. The goal of this project is to replace 8% of the equipment each year based on condition and usage.

Equipment is installed using in-house labor reducing the need for outside labor charges and reducing the overall cost to the taxpayers.

Notes:

- This is the third year of funding for HVAC replacement.
- The County plans to replace at least 12 units this year.
- Out of the 190 HVAC units throughout various County facilities, about half are in fair to poor condition.

Facilities A/C Replacement
Project # 630125

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
General Fund (310)	955,000		75,000	**80,000**	80,000	80,000	80,000	80,000	480,000
Total Revenues	955,000	-	75,000	**80,000**	80,000	80,000	80,000	80,000	480,000
Expenditure									
Purchase & Installation	955,000		75,000	**80,000**	80,000	80,000	80,000	80,000	480,000
955,000		-	75,000	**80,000**	80,000	80,000	80,000	80,000	480,000

Operating Impact: These replacements are expected to have a positive impact as more energy efficient units are installed.

Description: This is part of routine replacement of HVAC units. Approximately 66 of the 194 currently need to be replaced. Each year is estimated to complete 16 units or 8% as part of the 12 year plan.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Facilities Roof Replacement

Total Project Cost: $125,000 annually **Project # 630570** **Program: Facilities**

Project Description:

This project is performed on an annual basis to address the replacement of aging roofing systems throughout various County facilities. Replacement is based on the condition and age, along with an annual assessment to determine which roofs need replacement. Roof replacement is part of our annual facility condition assessment to help provide a road map of what needs to be done. Because of the cost of these projects and the number of facilities Flagler County maintains, this is an ongoing annual capital project.

Notes:

- Locations to be done in FY 2011 include: Bing's Landing gazebo and concession, gazebo Pellicer and Espanola Community Centers, Princess Place Island House, Hammock Substation.
- Roofs typically last from fifteen to thirty years depending on the type slope and environment.

Espanola Community Center

Princess Place Island House

Facilities Roof Replacement
Project # 630570

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
General Fund (310)	745,000	-	120,000	**125,000**	125,000	125,000	125,000	125,000	-
Total Revenues	745,000	-	120,000	**125,000**	125,000	125,000	125,000	125,000	-
Expenditure									
Repairs & Maintenance	745,000	-	120,000	**125,000**	125,000	125,000	125,000	125,000	-
Total Expenditures	745,000	-	120,000	**125,000**	125,000	125,000	125,000	125,000	-

Operating Impact: There are no new operating impacts by completing this ongoing maintenance. Some utility savings may be realized if insulation is added to a structure as part of the roof structure in semi-flat roofs.

Description: This is part of routine replacement of County roofs that are in need of replacement. Replacement of aged roofing systems at various facility locations (Station 92, Station 51, GTMNER Building soffit).

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Airport Airfield Marking

Total Project Cost: $168,750 **Project # 050701** **Program: Airport**

Project Description:

The project is to remark runways 11/29 and 6/24, associated taxiways and taxilanes, as well as replace airfield guidance sign panels at the Flagler County Airport. The Florida Department of Transportation will fund $135,000 of the estimated $168,750 project cost.

Notes:

- The airfield markings at the Flagler County Airport have not been renewed in the past ten years. This project will rejuvenate these markings on approximately 30,000 feet of runway, taxiways, and associated taxilanes. In addition, the faded airfield guidance sign panels will be replaced as needed.
- The high volume of air traffic and the Florida sun have lead to the deterioration of these markings.
- A Joint Participation Agreement (JPA) has been executed between Flagler County and the Florida Department of Transportation (FDOT). FDOT will fund 80% of the project cost.

Airport Airfield Marking
Project #050701

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	135,000	-	118,200	**123,033**					
Airport Revenue	33,750	4,497	26,053	**30,758**					
Total Revenues	168,750	4,497	144,253	**153,791**	-	-	-	-	-
Expenditure									
Staff Time	5,000	4,497	500	503					
Construction	163,000	-	143,003	152,538					
Testing	750	-	750	750					
	168,750	4,497	144,253	**153,791**	-	-	-	-	-

Operating Impact: There is no operating impact derived from this capital project.

Description: Remark runways associated with taxiways and taxilanes as well as replace airfield guidance sign panels.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Airport South Entrance Road

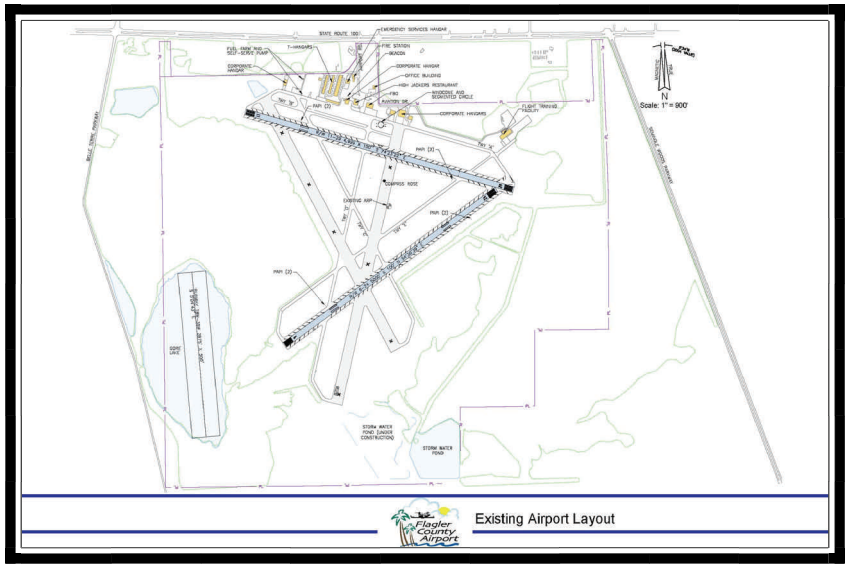
Total Project Cost: $1,000,000 **Project # 050265** **Program: Airport**

Project Description:

This project is for the design, engineering, and construction of an access road to serve the development of Airpark Phase B, located on the southeast side of the Flagler County Airport. Construction of this road will provide access to approximately 120 to 200 acres of usable property for industrial and airport development. It will connect to the entrance road used for access to the proposed U.S. Army National Guard site.

Notes:

- The project is to be funded by a FDOT grant of $500,000 and Economic Development funding of $500,000.
- Accessible land for development at the Flagler County Airport is at a minimum. This access road will provide opportunities for future growth of the airport.
- The development will be divided into airside and landside areas. The airside will consist of aircraft hangars, parking ramps, fixed base operations (FBO), corporate hangars, related aircraft operations activities, and access to the air traffic control tower. The landside will be developed as an office park.



Airport South Entrance Road

Project #050265

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	500,000		75,000	**425,000**					
Economic Development	500,000		75,000	**425,000**					
Total Revenues	1,000,000		150,000	**850,000**					
Expenditure									
Utilities and Construction	1,000,000		150,000	**850,000**					
Total Expenditures	1,000,000		150,000	**850,000**					

Operating Impact: This will only fund a portion of the project. There will be additional costs initially estimated at over $3 million. There will be no immediate operating costs for this construction with the exception of mowing R-O-W's and maintaining any future landscaping. Long term costs are costs associated with any roadway. No mitigation monitoring will be required in future years.

Description: This project is for the design, engineering, and construction of an access road to serve the development of Airpark Phase B, on the southeast side of the airport. Construction of this road will provide access for future development of approximately 120 acres of developable property for industrial and airport development. The Airport Master Plan calls for development of Airpark Phase B with a south entrance road entering from Belle Terre Parkway into the new airport airpark.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Airport Security Fencing

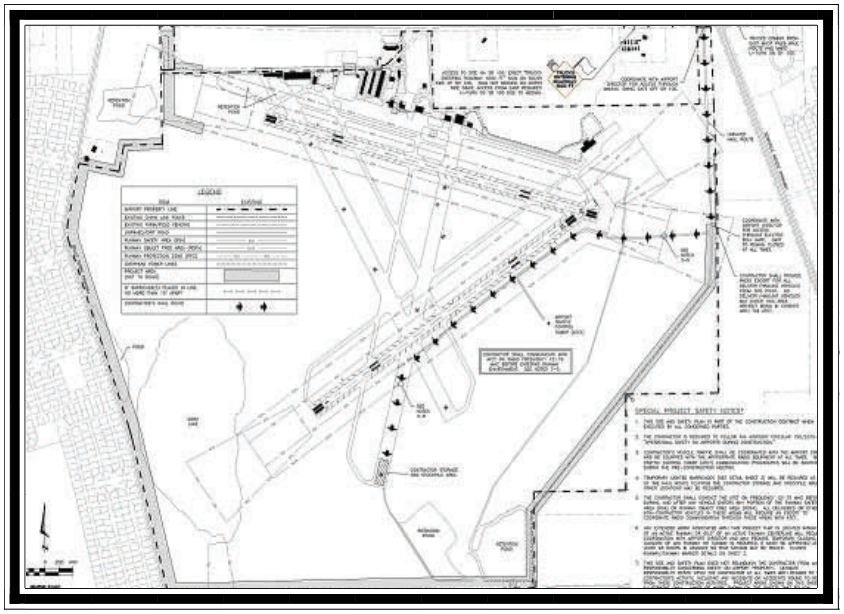
Total Project Cost: $270,000 **Project # 050091** **Program: Airport**

Project Description:

The project is for the design and construction of perimeter fencing for the Flagler County Airport. The existing perimeter fence does not completely enclose the property so construction of the fence will limit wildlife and vehicle incursions onto the airfield. This project is fully funded by the Florida Department of Transportation, up to $270,000. In the post 911 world, any security deterrent would add to the safety at the airport.

Notes:

- The Flagler County Airport completed an initial security fencing project in 2006, which included several gates to control airfield access.
- This project will enclose the remaining airport property.
- A Joint Participation Agreement (JPA) has been executed between Flagler County and the Florida Department of Transportation (FDOT).
- FDOT will fund 100% of the project cost.



Airport Security Fencing
Project #050091

	Total Project Costs	Expenditures through FY09	Estimate FY10	**FY 2011**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	270,000		243,000	**27,000**					
Total Revenues	270,000	-	243,000	**27,000**	**-**	**-**	**-**	**-**	**-**
Expenditure									
Design/Construction	270,000		243,000	**27,000**					
Total Expenditures	270,000	-	243,000	**27,000**	**-**	**-**	**-**	**-**	**-**

Operating Impact:
This project will have minimum operating impact. There will be occasional maintenance required to keep the vegetation from encroaching the fence line.

Description: This project is for the Design and Construction of perimeter fencing for the Flagler County Airport. The existing perimeter fence does not completely enclose the property. The construction of the fence will limit wildlife and vehicle incursions on the airfield.
FY 10 Project #050091 Rollover (contingency in the event the project is not completed by the end of FY10).

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Airport Runway 06 Runway Safety Area Compliance

Total Project Cost: $700,000 **Project # 050681** **Program: Airport**

Project Description:

The Runway Safety Area (RSA) is the prepared surface on the approach end of each runway which would reduce the risk of damage to aircraft in the event of an undershoot, overshoot, or excursion from the runway. The existing Runway Safety Area (RSA) for Runway 06-24 does not currently meet the required Federal Aviation Administration (FAA) Airport Design Standards. The RSA project will clear obstructions, provide fill, culvert, a ditch, and stabilize the surface to provide the proper grade. This project is 80% funded by the Florida Department of Transportation.

Notes:

- As part of the approval and acceptance of the 2006 Flagler County Airport Master Plan by the FAA, a project to improve the Runway 06-24 RSA was programmed to be conducted as soon as possible.
- Not only will this project bring the runway into FAA compliance, but it will greatly enhance the safety of aircraft operations.
- The Airport's cost share for this project will be in-kind, consisting of fill dirt and a conservation easement.

Airport - Runway 06 Runway Safety Area Compliance

Project #050681

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	560,000			**560,000**					
Airport (In Kind)	140,000			**140,000**					
Total Revenues	700,000	-	-	**700,000**	-	-	-	-	-
Expenditures									
Design & Permitting	700,000			**700,000**					
Total Expenditures	700,000	-	-	**700,000**	-	-	-	-	-

Operating Impact:
This will have no operating impact, as we currently mow and maintain the majority of this area. Any new area will be insignificant. The County's match will come in the form of in kind contributions.

Description: This project involves the cut, fill, and grading required to provide the proper runway safety areas (RSAs) prior to the Runway 06 threshold to meet FAA requirements. Currently, the RSAs for R/W 6-24 do not meet FAA standards for a runway having an ARC of C-II, which should be 400' wide, 600' prior to the threshold, and 1,000' beyond the runway end. There is 150' of RSA prior to the R/W 06 threshold and 140' prior to the R/W 24 threshold.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Airport Runway 11-29 Relocation and Extension (Design & Permitting)

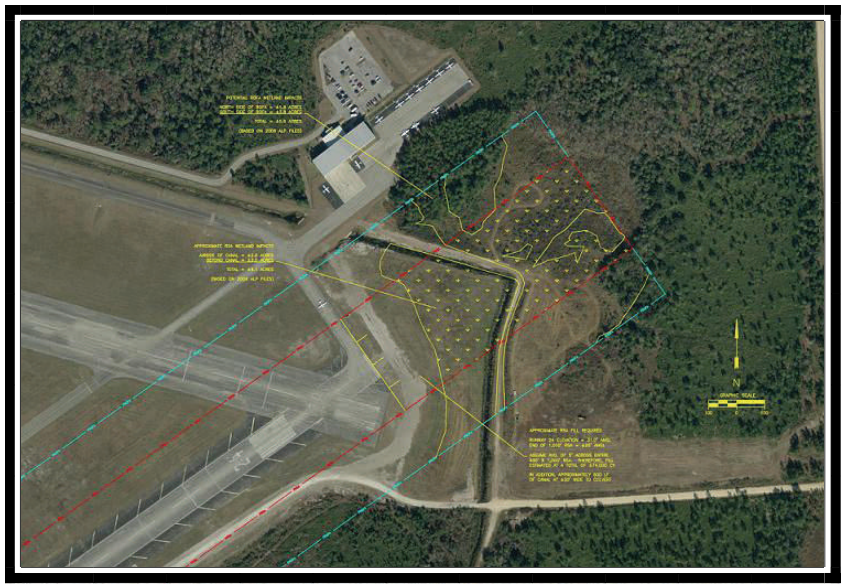
Total Project Cost: $500,000 **Project # 050293** **Program: Airport**

Project Description:

This project is the next phase in the relocation of Runway 11-29, following the receipt of the Finding of No Significant Impact—Record of Decision (FONSI-ROD) from the FAA in December 2009. The design will include the paving, grading and drainage for a 5,500' long primary runway and associated parallel taxiway. This project design will also provide standard runway safety areas (RSAs) beyond each end of the relocated Runway 11-29 to 1,000' in length, as required for C-II/D-III aircraft operations by FAA AC 150/5300-13 Airport Design.

Notes:

- Provide runway length and pavement strength for corporate aircraft to use Flagler County Airport without weight limitations.
- Provide developable airside area without environmental constraints.
- Existing Runway 11-29 Pavement Condition Index was 57 in 2007 (desired PCI for GA Runway is 75) per FDOT Pavement Management Report in 2008.
- Remedy the non-standard Runway Safety Areas.



Airport - Runway 11-29 Relocation and Extension (Design & Permitting)

Project #050293

	Total Project Costs	Expenditures through FY09	Estimated FY 10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FAA	475,000			**475,000**					
FDOT	20,000			**20,000**					
Airport Revenue	5,000			**5,000**					
Total Revenues	500,000	-		**500,000**	-	-	-	-	-
Expenditures									
Design & Permitting	500,000			**500,000**					
Total Expenditures	500,000	-		**500,000**	-	-	-	-	-

Operating Impact: This project will have no operating impact and will allow additional funds from FAA for construction of the runway.

Description: This project is the next phase in the relocation of Runway 11-29, following the receipt of the "Finding of No Impact - Record of Decision (FONSI-ROD)" from the FAA in December 2009. The project consists of the design and permitting for the relocation of existing Runway 11-29. The new runway location is 400' south of its current position with a 501' extension at the east end of the runway for an overall length of 5,500'. The relocated Runway 11-29 includes standard runway safety areas of 500' wide by 1000' long at each end of the runway. Existing Runway 11-29 will be redeveloped as a full parallel taxiway with a separation of 400' from the relocated runway. The approach to Runway 11 will be equipped with a medium intensity approach light system.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Airport—Construct T-hangars & Associated Ramp & Taxilanes

Total Project Cost: $1,000,000 **Project # 050531** **Program: Airport**

Project Description:

This project is for the design and construction of a 20 unit T-hangar for storage space of aircraft. This project is 80% funded by the Florida Department of Transportation (FDOT).

Notes:

- The airport currently has an up-to-date and verified hangar waiting list of 55 individuals and is continually growing.
- The revenue generated from having additional aircraft based at the airport in newly constructed hangars serves to make the airport more self-sufficient in maintaining and optimizing operational facilities.
- The additional hangars will increase the airport revenues $72,000 annually (based on 20 hangars at $300 per month).

Airport - Construct T-Hangars & Associated Ramp & Taxilanes

Project #050531

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
FDOT	719,900			**719,900**					
Airport 280,100				**280,100**					
Total Revenues	1,000,000	-	-	**1,000,000**	-	-	-	-	-
Expenditures									
Construction	899,500			**899,500**					
Contingency	100,500			**100,500**					
Total Expenditures	1,000,000	-	-	**1,000,000**	-	-	-	-	-

Operating Impact: Increased annual revenue of $64,800 annually (based on 20 hangars X $300 per month rental X 12 months X 90% occupancy). This will be offset by about $7,000 in annual operating costs (electric and property insurance) and an estimated amount of $16,047 of yearly principal and interest costs. This is estimated to create a positive cash flow of $41,573 annually and, in addition, it should create an increased demand for fuel. It will also add to the number of planes based at the airport which is calculated in some grant formulas for FDOT.

Description: The airport currently has an up-to-date and verified hangar waiting list of 55 individuals. The hangar list is continually growing. The revenue generated from having additional aircraft based on the airport in newly constructed hangars serves to make the airport more self-sufficient in maintaining and optimizing operational facilities. This project is not expected to begin until after January 2011. The County airport fund will come from loan proceeds issued in FY 2010-2011. There is the potential for additional hangars if the newly constructed hangars are fully leased out.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.

Fiscal Year 2010/2011 Capital Project
Beverly Beach Utilities Systems Upgrade Project

Total Project Cost: $7,125,000 **Project # 647361, 635006** **Program: Utilities**

Project Description:

This is a multi-year project that consists of replacing the wastewater treatment plant in Beverly Beach, adding a 300,000 gallon water storage tank, replacing some potable water lines and sanitary sewer lines, and installing some 32 fire hydrants throughout the service area.

Funding for the project comes from a USDA grant and loan totaling $5.2 million. Additional funding is being provided by a Florida DEP grant for $750,000 and system impact fees.

Notes:

- Flagler County paid $1 million dollars to purchase the system in 2004. The County's General Fund would 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 creating a serious environmental problem.
- Flagler County has made numerous improvements to the operating of the plant while working on the long term project to replace the aging facility.

Beverly Beach Utilities Systems Upgrade Project

Project # 647361 - Water & Sewer Line Replacement/Project #635006 Sewer Plant & System Upgrades

	Total Project Costs	Expenditures through FY09	Estimated FY10	**Budget FY11**	FY 2012	FY 2013	FY 2014	FY 2015	Future
Funding Source									
Florida DEP	750,000			**750,000**					
USDA Loan	3,254,000	1,538,433	314,000	**1,401,567**					
USDA Grant	1,854,900			**1,854,900**					
Utility Impact Fees	395,100			**395,100**					
USDA Supplemental Loan	871,000			**-**	871,000				
Total Revenues	7,125,000	1,538,433	314,000	**4,401,567**	871,000	-	-	-	-
Expenditure									
Professional Services	689,000	326,462	304,000	**58,538**					
Sanitary Sewer Upgrades	2,300,000	107,375	-	**1,792,625**	400,000				
Sanity Sewer Capacity Fees	875,000			**875,000**					
Water System Upgrades	1,600,000	100,596		**1,199,404**	300,000				
Utility Acquisition Costs	1,004,000	1,004,000		**-**					
Temporary Funding Costs	200,000			**200,000**					
Contingencies	357,000			**186,000**	171,000				
Engineering Staff time	100,000		10,000	**90,000**					
Total Expenditures	7,125,000	1,538,433	314,000	**4,401,567**	871,000	-	-	-	-

Operating Impact: Future operating costs for the new utility are expected to decrease in excess of $100,000 due to decommissioning of the existing wastewater treatment facility. It is anticipated that the completion of facility improvements will result in overall lower maintenance costs and improved reliability and service to customers. The principal and interest associated with the loan will be incorporated into the operating costs of the overall

Description: This project will decommission and remove the existing wastewater treatment plant and provide a connection to the City of Palm Coast wastewater collection and treatment system. A new master lift station and force main will be constructed to collect and transport wastewater to the central system. New potable water storage and distribution lines will also be constructed as a part of this project which will improve capacity of the system.

Strategic Plan: Goal F.1 Infrastructure and public services that support Flagler County's desired quality of life and vision for the future.
Objective F. WS. 1 Take concrete steps to address the current utility issues facing the County east of US 1.

APPROVED BUDGET FY 2010-2011

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.

Flagler County Board of County Commissioners
FY 2010-2011

CAPITAL EQUIPMENT PURCHASES FY 2010-2011
MINOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER	DESCRIPTION	CURRENT METER READING	REPLACEMENT COST	COMMENTS
General Fund							
Facilities	00000802	2004	FORD MOTOR COMPANY	Ford F350 1 Ton P/U	120,243	25,500	Replace w/ 3/4 ton Pickup
Flight Ops	00000408	2000	FORD MOTOR COMPANY	FORD F 150 1/2 Ton P/U	115,708	25,500	Replace w/ Full Size Sedan /realign veh within Fire Rescue
Parks & Recreation	00000707	2001	GENERAL MOTORS	Chevy 2500 3/4 Ton 4X4	124,176	26,500	Replace with 3/4 ton Pickup 4x4
Parks & Recreation	00000800	2004	FORD MOTOR COMPANY	Ford F 250 3/4 Ton P/U	100,454	28,000	Replace w/ 3/4 ton Utility Body 4x4
Transportation	00FCT-62	2003	FORD MOTOR COMPANY	Ford E 450 Bus	210,629	8,000	Replace with 27ft Passenger Bus
				Total General Fund		**105,500**	
				TOTAL MINOR CAPITAL EQUIPMENT		**105,500**	

Flagler County Board of County Commissioners
FY 2010-2011

CAPITAL EQUIPMENT PURCHASES FY 2010-2011
MAJOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER	DESCRIPTION	CURRENT METER READING	REPLACEMENT COST	COMMENTS
General Fund							
Fire Rescue	00000916	2006	LA FRANCE	RESCUE - SPARE	131,986	185,000	Replace w/ Med. Duty Ambulance
Fire Rescue	00000913	2006	LA FRANCE	RESCUE 51 - ESPANOLA	122,260	185,000	Replace w/ Med. Duty Ambulance
Fire Rescue	00000915	2006	LA FRANCE	RESCUE 22 - PALM COAST	121,137	185,000	Replace w/ Med. Duty Ambulance
				Total General Fund		**555,000**	
				TOTAL MAJOR CAPITAL EQUIPMENT		**555,000**	
				TOTAL CAPITAL EQUIPMENT PURCHASES			
				General Fund		**660,500**	

Flagler County Board of County Commissioners
FY 2010-2011

CAPITAL EQUIPMENT PURCHASES FY 2011-2012
MINOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER	DESCRIPTION	CURRENT METER READING	REPLACEMENT COST	COMMENTS
General Fund							
Facilities	00000874	2005	FORD MOTOR COMPANY	Ford F 150 1/2 Ton P/U	2004	25,500	
Facilities	00000416	2000	GENERAL MOTORS	GMC S 15 small P/U	2000	20,000	
Facilities	00000831	2004	POLARIS	POLARIS RANGER	2004	12,000	
Fire Rescue	00000934	2006	FORD MOTOR COMPANY	FORD F150 4X4 1/2 TON	2006	29,000	
Parks & Recreation	00000327	1998	GENERAL MOTORS	Chevy S10 Small P/U	1998	18,000	
Parks & Recreation	881	2004	JOHN DEERE	DEERE LIFT ROTARY MOWER	2004	4,000	
Parks & Recreation	00000320	1997	GRAVELY	GRAVELY MOWER	1997	21,000	
Parks & Recreation	00000884	2004	JOHN DEERE	JOHN DEERE 1445 SER II	2004	21,000	
Parks & Recreation	00000308	1997	JOHN DEERE	JOHN DEERE TRACTOR	1997	32,648	
Parks & Recreation	882	2004	SCAG	SCAG WALK BEHIND MOWER	2004	4,000	
Parks & Recreation	883	2004	SCAG	SCAG WALK BEHIND MOWER	2004	4,000	
Parks & Recreation	00000812	2004	TORO	TORO WORKMAN	2004	15,000	
Parks & Recreation	00000813	2004	TORO	TORO WORKMAN	2004	15,000	
Parks & Recreation	00000293	1995	COUGAR	TRAILER 16ft	1995	3,200	
				Total General Fund		**224,348**	
Non-General							
Airport	000004694	1991		GOLF CART	1991	10,000	
Airport	00000731	2000	SCAG	MOWER TURF TIGER	2000	18,650	
Building	00000868	2005	GENERAL MOTORS	Chevy 1500 1/2 Ton P/U	2005	25,500	
Building	00000794	2004	GENERAL MOTORS	Chevy 2500 3/4 Ton P/U	2004	25,500	
Landfill	00000628	2001	ALAMO	ALAMO 10' BATWING MOWER	2000	15,000	
Public Works	00000413	2000	FORD MOTOR COMPANY	Ford F 250 3/4 Ton Crew Cab	2000	30,500	Carryover 2010
Public Works	00000839	2004	DRAGGIN	DRAGGIN TRAILER	1999	4,000	Carryover 2011
Public Works	00000832	2004	FORD MOTOR COMPANY	Ford F 250 3/4 Ton P/U	2004	28,500	Carryover 2011
Public Works	00004925	2000	UNKNOWN	INMATE CREW TRAILER	2000	4,000	Carryover 2011
Public Works	00000783	2003	SCAG	SCAGG MOWER	2003	8,500	Carryover 2011
				Total Non-General Fund		**170,150**	
				TOTAL MINOR CAPITAL EQUIPMENT		**394,498**	

Flagler County Board of County Commissioners
FY 2010-2011

CAPITAL EQUIPMENT PURCHASES FY 2011-2012
MAJOR CAPITAL EQUIPMENT

DEPARTMENT	REF #	YEAR	MANUFACTURER	DESCRIPTION	CURRENT METER READING	REPLACEMENT COST	COMMENTS
General Fund							
Fire Rescue	00000338	1987	FORD MOTOR COMPANY	ENGINE/TANKER 71 - ST JOHNS PARK	1987	250,000	
Fire Rescue	00000914	2006	LA FRANCE	RESCUE 11 - FLAGLER BEACH	2006	186,000	
				Total General Fund		**436,000**	
Non-General							
Public Works	00000020	1990	PHELAN	Lowboy trailer 40ft	1990	52,000	Carryover 2010
Public Works	00000379	1999	FORD MOTOR COMPANY	TRASH TRUCK	1999	152,000	Carryover 2010
				Total Non-General Fund		**204,000**	
				TOTAL MAJOR CAPITAL EQUIPMENT		**640,000**	
				TOTAL CAPITAL EQUIPMENT PURCHASES			
				General Fund		**660,348**	
				Non-General Fund		**374,150**	
						1,034,498	

CAPITAL EQUIPMENT PURCHASES FY 2012-2013
MINOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER	DESCRIPTION	CURRENT METER READING	REPLACEMENT COST	COMMENTS
General Fund							
Facilities	00000875	2005	FORD MOTOR COMPANY	Ford F 150 1/2 Ton P/U	85,215	23,000	
Facilities	00000767	2003	FORD MOTOR COMPANY	Ford F250 3/4 Ton P/U	81,440	30,000	
Facilities	00000830	2004	SCAG	SCAGG MOWER	1,218	8,500	
Facilities	00000845	2005	SCAG	SCAGG MOWER	-	8,500	
Fire Rescue	00000932	2006	FORD MOTOR COMPANY	FORD F150 4X4 1/2 TON	52,409	32,000	
Fleet	00000769	2002	FORD MOTOR COMPANY	Ford F 250 3/4 Ton U/T Body	78,604	35,000	
Flight Ops	00000784	2003	HONDA	4 WHEELER	198-hrs	9,000	
Parks & Recreation	00000799	2004	GENERAL MOTORS	Chevy 1500 1/2 Ton P/U	94,906	23,000	
Parks & Recreation	00000720	2001	JOHN DEERE	JOHN DEERE MOWER	9,775	25,000	
Parks & Recreation	00000825	2004	SCAG	SCAG MOWER	921	12,000	
Parks & Recreation	00000824	2004	SCAG	SCAG TURF TIGER 52" DECK	-	17,000	
Parks & Recreation	00000313	1997	AOK	TRAILER 14ft	-	6,000	
Transportation	00FCT-66	2006	GENERAL MOTORS	CHEVY CHAMP BUS	131,860	7,900	
Transportation	00FCT-65	2005	FORD MOTOR COMPANY	Ford E 450 Bus	131,201	7,530	
				Total General Fund		**244,430**	
Non-General							
Growth Management	00000814	2004	GENERAL MOTORS	Chevy 1500 1/2/ Ton P/U	82,300	17,000	
Public Works	00000945	2006	FORD MOTOR COMPANY	Ford F250 3/4 Ton P/U	81,937	32,000	
Public Works	00000803	2004	FORD MOTOR COMPANY	Ford F250 3/4 Ton UTILITY BODY	97,558	31,000	
Utilities	00000797	2004	GENERAL MOTORS	Chevy 2500 3/4 Ton P/u	84,190	35,000	
				Total Non-General Fund		**115,000**	
				TOTAL MINOR CAPITAL EQUIPMENT		**359,430**	

CAPITAL EQUIPMENT PURCHASES FY 2012-2013
MAJOR CAPITAL EQUIPMENT

DEPARTMENT	REF #	YEAR	MANUFACTURER	DESCRIPTION	CURRENT METER READING	REPLACEMENT COST	COMMENTS
General Fund							
Fire Rescue	00000901	2006	FREIGHTLINER AMBULANCE RESCUE 41 - HAMMOCK		82,910	186,000	
				Total General Fund		**186,000**	
Non-General							
Public Works	00000100	1987	JOHN DEERE	450E LONG TRACK DOZER	2,292	65,000	
Public Works	00000203	1987	JOHN DEERE	595 RUBBER TIRE EXCAVATOR	3,032	115,000	
Public Works	00000237	1989	STERLING	LOWBOY TRAILER (ST TRAK)	-	70,000	
Public Works	00000658	2001	STERLING	STERLING DUMP	161,563	85,994	
Public Works	00000657	2001	STERLING	STERLING DUMP	148,147	85,994	
Public Works	00000660	2001	STERLING	STERLING DUMP	145,208	85,994	
				Total Non-General Fund		**507,982**	
				TOTAL MAJOR CAPITAL EQUIPMENT		**693,982**	
				TOTAL CAPITAL EQUIPMENT PURCHASES			
				General Fund		**430,430**	
				Non-General Fund		**622,982**	
						1,053,412	

CAPITAL EQUIPMENT PURCHASES FY 2013-2014
MINOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER	DESCRIPTION	CURRENT METER READING	REPLACEMENT COST	COMMENTS
General Fund							
Emergency Management	00000935	2006	FORD MOTOR COMPANY	FORD F150 4X4 1/2 TON	55,388	40,000	
Facilities	00000828	2004	BUSHOG	3710L 10' MOWER	-	7,000	
Facilities	00000804	2004	FORD MOTOR COMPANY	Ford F 250 3/4 P/U	50,553	40,000	
Facilities	840	2004	DRAGGIN	UTILITY TRAILER 8ft	-	8,000	
Fire Rescue	00000610	1999	HAULMARK	14' TRAILER	-	12,000	
Parks & Recreation	00000963	2006	BUSHOG	BUSH HOG 2610L MOWER	-	15,000	
Parks & Recreation	00000793	2004	GENERAL MOTORS	Chevy 1500 1/2 Ton P/U	71,303	23,000	
Parks & Recreation	00000962	2006	JOHN DEERE	JOHN DEERE 1435 MOWER	537	22,000	
Parks & Recreation	00006519	2006	TORO	TORO GROUNDSMASTER W/BAR	-	46,000	
Transportation	00FCT-67	2006	GENERAL MOTORS	CHEV CHAMPION TRANSIT BUS	127,166	7,900	
Transportation	00FCT-31	2007	CHRYSLER CORPORATION	DODGE CARAVAN	42,234	3,520	
Transportation	00FCT-50	2006	CHRYSLER CORPORATION	DODGE STRATUS	73,365	3,360	
Transportation	00FCT-64	2005	FORD MOTOR COMPANY	Ford E 350 Bus	129,308	7,530	
Transportation	00FCT-71	2006	FORD MOTOR COMPANY	FORD E350 21 FT BUS	123,473	7,900	
				Total General Fund		**243,210**	
Non-General							
Growth Management	00000893	2005	GENERAL MOTORS	Chevy 1500 1/2 Ton P/U	76,495	18,000	
Public Works	00000972	2007	BUSHOG	BUSHHOG 2610 MOWER	-	15,000	
Public Works	00000796	2004	GENERAL MOTORS	CHEVY 2500 3/4 TON P/U	76,916	28,000	
Public Works	00000708	2001	GENERAL MOTORS	CHEVY SILVERADO	73,927	23,595	
Public Works	00000838	2004	HAULMARK	HAULMARK TRAILER 7X14	-	8,000	
Public Works	00000908	2005	THOMPSON	THOMPSON 6"VAC PUMP	7,578	13,000	
Public Works	00000835	2003	THOMPSON	THOMPSON 6TSVE-005 PUMP	5,222	24,400	
Public Works	00000834	2003	THOMPSON	THOMPSON D/D PUMP 4"	-	17,000	
				Total Non-General Fund		**146,995**	
				TOTAL MINOR CAPITAL EQUIPMENT		**390,205**	

CAPITAL EQUIPMENT PURCHASES FY 2013-2014
MAJOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER	DESCRIPTION	CURRENT METER READING	REPLACEMENT COST	COMMENTS
General Fund							
Fire Rescue	00001036	2009	CHEVY C4500 - MEDTECH	RESCUE 21 - PALM COAST	6,800	200,000	
Fire Rescue	00001034	2009	CHEVY C4500 - MEDTECH	RESCUE 92 - AIRPORT	8,140	200,000	
				Total General Fund		**400,000**	
Non-General							
Public Works	00000396	1999	STERLING	STERLING TRACTOR	101,871	84,000	
				Total Non-General Fund		**84,000**	
				TOTAL MAJOR CAPITAL EQUIPMENT		**484,000**	
				TOTAL CAPITAL EQUIPMENT PURCHASES			
				General Fund		**643,210**	
				Non-General Fund		**230,995**	
						874,205	

CAPITAL EQUIPMENT PURCHASES FY 2014-2015
MINOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER	DESCRIPTION	CURRENT METER READING	REPLACEMENT COST	COMMENTS
General Fund							
Emergency Services	00000846	2004	FORD MOTOR COMPANY	2004 CROWN VICTORIA	53,034	45,000	
Facilities	00000764	2003	GENERAL MOTORS	CHEVY MALIBU	61,720	22,000	
Facilities	00000873	2005	FORD MOTOR COMPANY	FORD 2500 3/4 TON P/U	60,383	40,000	
Facilities	00000983	2007	FORD MOTOR COMPANY	FORD E350 1 ton van	36,607	35,000	
Facilities	00000805	2004	FORD MOTOR COMPANY	Ford F 250 3/4 Ton P/U	53,563	40,000	
Facilities	00000768	2003	FORD MOTOR COMPANY	Ford F250 3/4 Ton P/U	60,651	30,000	
Parks & Recreation	00001019	2009	FORD MOTOR COMPANY	E350 VAN - INMATE	22,238	28,000	
Parks & Recreation	00000766	2003	FORD MOTOR COMPANY	Ford F 250 3/4 Ton P/U	65,705	30,000	
Parks & Recreation	00000809	2004	FORD MOTOR COMPANY	Ford F 250 3/4 Ton P/U	66,196	28,000	
Senior Services	00000842	2004	CHRYSLER CORPORATIO	DODGE STRATUS	55,630	21,000	
Transportation	00FCT-32	2007	CHRYSLER CORPORATIO	2007 DODGE CARAVAN	54,788	3,520	
Transportation	00FCT-33	2007	CHRYSLER CORPORATIO	2007 DODGE CARAVAN	52,178	3,520	
Transportation	00FCT-74	2007	GENERAL MOTORS	2007 TURTLE TOP BUS	95,433	8,300	
Transportation	00FCT-70	2006	FORD MOTOR COMPANY	FORD E350 21 FT BUS	106,747	7,900	
Transportation	00FCT-72	2006	FORD MOTOR COMPANY	FORD E350 21 FT BUS	111,518	7,900	
Transportation	00FCT-73	2006	FORD MOTOR COMPANY	FORD E350 21 FT BUS	111,712	7,900	
				Total General Fund		**358,040**	
Non-General							
Airport	00000414	2000	CHRYSLER CORPORATIO	DODGE DAKOTA	67,147	22,000	
Growth Management	00000762	2003	FORD MOTOR COMPANY	FORD EXPLORER XLT 4X4	60,271	30,000	
Landfill	00000920	2000	RAINBOW	PUMP PN9000	-	25,000	
Public Works	00000819	2004	GENERAL MOTORS	CHEVY 1/2 TON	52,454	23,000	
Public Works	00000904	2005	TERRA RISER	DISC HARROW MODEL EBH1626	-	17,000	
Public Works	00001018	2009	FORD MOTOR COMPANY	E350 VAN - INMATE	22,713	28,000	
Public Works	00000755	2005	VERMEER	STUMP GRINDER	-	13,000	
Public Works	00000621	2000	NEW HOLLAND	TS100 TRACTOR	3,725	32,648	
Public Works	00000822	2004	NEW HOLLAND	TS115A TRACTOR	7,207	44,100	
Utilities	00000810	2004	FORD MOTOR COMPANY	Ford F 250 3/4 Ton P/u	63,084	28,000	
				Total Non-General Fund		**262,748**	
				TOTAL MINOR CAPITAL EQUIPMENT		**620,788**	

CAPITAL EQUIPMENT PURCHASES FY 2014-2015
MAJOR CAPITAL EQUIPMENT PLAN

DEPARTMENT	REF #	YEAR	MANUFACTURER	DESCRIPTION	CURRENT METER READING	REPLACEMENT COST	COMMENTS
Non-General							
Public Works	00000907	2005	THOMPSON	6" VACCUUM, 4" DOUBLE DIAPHRAGM	-	54,100	
Public Works	00002352	1989	FORD MOTOR COMPANY	FORD TRACTOR 3910	3,351	50,000	
Public Works	00000389	1999	STERLING	STERLING TRACTOR	87,391	86,500	
				Total Non-General Fund		**190,600**	
				TOTAL MAJOR CAPITAL EQUIPMENT		**190,600**	
				TOTAL CAPITAL EQUIPMENT PURCHASES			
				General Fund		**358,040**	
				Non-General Fund		**453,348**	
						811,388	

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.

For FY 2010-2011, a total of $25,000 is budgeted in the General Fund Pooled account #001-4900-519.64-10 Capital Equipment for the purpose of replacing computer equipment, as needed and approved by IT.

APPROVED BUDGET FY 2010-2011

Pay Classification System - BOCC Only

Flagler County Board of County Commissioners
FY 2010-2011

PAY CLASSIFICATION SYSTEM

HOURLY (NON-EXEMPT)	ANNUAL SALARY	HOURLY SALARY
PAY GRADE 28	$19,689 - $29,779	$9.47 - $14.32
Custodian I		
Library Clerk		
Transportation Driver		
Transportation Driver – On Call		
	$20,610 - $31,279	$9.91 - $15.04
PAY GRADE 29		
Custodian/Maintenance Technician I		
Custodian II		
Maintenance Technician I		
PAY GRADE 30	$21,617 - $32,672	$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		
Staff Assistant II		
PAY GRADE 31	$22,688 - $34,364	$10.91 - $16.52
Parks Ranger II		
Receptionist		
PAY GRADE 32	$23,759 - $35,907	$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 2010-2011

PAY CLASSIFICATION SYSTEM

HOURLY (NON-EXEMPT)	ANNUAL SALARY	HOURLY SALARY
PAY GRADE 33	$24,916 - $37,728	$11.98 - $18.14
Family Consumer Science Assistant		
Recreation Supervisor		
Staff Assistant III		
PAY GRADE 34	$26,094 - $39,506	$12.55 - $18.99
Accounting Clerk		
Equipment Operator III		
Service Mechanic		
PAY GRADE 35	$27,680 - $41,884	$13.31 - $20.14
Central PermittingTechnician		
Crew Leader I		
Senior Meals & Recreation Manager		
Veteran Services Counselor		
PAY GRADE 36	$28,730 - $43,469	$13.81 - $20.90
Airport Operations Supervisor		
E-911 Data Base Specialist		
Emergency Management Technician		
Staff Assistant IV		
Tradesworker II		
Property Control Agent		
Mechanic II TVT		
PAY GRADE 37	$31,172 - $47,176	$14.99 - $22.68
Drug Coordinator		
Horticultural Program Assistant II		
Tradesworker III		
Utility Systems Technician		
PAY GRADE 38	$31,600 - $47,797	$15.19 - $22.98
Solid Waste Inspector		
Teen Court Coordinator		
Code Enforcement Inspector		

PAY CLASSIFICATION SYSTEM

HOURLY (NON-EXEMPT)	ANNUAL SALARY	HOURLY SALARY
PAY GRADE 38 - Continued	$31,600 - $47,797	$15.19 - $22.98
Drafter/CAD Technician		
Equipment Operator IV		
Human Resource Analyst		
IT Specialist		
Land Development Technician		
Mechanic II EVT		
Tradesworker IV		
Purchasing Specialist		
Mechanic II TVT		
PAY GRADE 40	$34,578 - $52,317	$16.62 - $25.15
Development Inspector		
Engineering Inspector		
PAY GRADE 41	$35,457 - $53,667	$17.05 - $25.80
Senior Building Inspector II		
HVAC Technician		
Legal Assistant		
PAY GRADE 42	$36,314 - $54,931	$17.46 - $26.41
Chief of Trades/Facilities		
Chief of Trades/Construction		
Licensing Manager		
PAY GRADE 44	$41,884 - $63,351	$20.14 - $30.46
Adult Day Care Coord**. SUB**		
Adult Day Care Program Manager		
Case Coordinator		
PAY GRADE 45	$47,797 - $72,285	$22.98 - $34.75
Plans Examiner Building		

Flagler County Board of County Commissioners
FY 2010-2011

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY	HOURLY SALARY
HOURLY (NON-EXEMPT) **EMERGENCY SERVICES**		
PAY GRADE 300 Medical Director	Negotiable	
PAY GRADE 301 EMT	$32,415 - $51,108	$10.84 - $17.06
PAY GRADE 302 Firefighter/EMT 56 hour	$33,979 - $53,614	$11.36 - $17.93
PAY GRADE 303 Paramedic	$34,977 - $55,145	$11.70 - $18.44
PAY GRADE 400 F/R Firefighter/Paramedic	$41,633 - $62,966	$13.92 - $21.06
PAY GRADE 401 F/R Firefighter/Paramedic Lieutenant	$42,964 - $64,896	$14.37 - $21.70
PAY GRADE 402 F/R Firefighter/Paramedic Captain	$44,163 - $66,893	$14.77 - $22.37

Flagler County Board of County Commissioners
FY 2010-2011

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY	HOURLY SALARY
HOURLY (NON-EXEMPT)		
(EXEMPT)		
PROFESSIONAL		
PAY GRADE 100	$27,305 - $41,350	$13.13 - $19.88
County Extension Director		
Title III Services Case Manager		
PAY GRADE 101	$32,864 - $49,730	$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 - $54,610	$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 2010-2011

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY	HOURLY SALARY
HOURLY (NON-EXEMPT)		
PAY GRADE 103	$39,568 - $59,872	$19.02 - $28.78
Budget Analyst		
Code Enforcement Supervisor/Inspector		
Growth Management Coordinator		
E911 Coordinator		
Executive Assistant to the County Administrator		
Executive Assistant		
GIS Coordinator		
Human Services Program Manager		
Senior Services Program Manager		
Video Production Coordinator		
SHIP Administrator		
Fleet Services Coordinator		
E 911 GIS Specialist		
Utility Services Coordinator		
PAY GRADE 104	$43,450 - $65,706	$20.89 - $31.59
Public Works Assistant Director		
Development Review Planner III		
Environmental Planner III		
Fire Rescue Training Officer		
General Services Assistant Director		
Purchasing Agent		
Development Engineering Technician		
Webmaster		
PAY GRADE 105	$47,715 - $72,240	$22.94 - $34.73
Chief Building Inspector		
Development Engineer		
Fire Rescue Operations Chief		
I/T Coordinator		
Project Engineer		
Senior Budget Analyst		
Public Info/Special Projects Coordinator		

Flagler County Board of County Commissioners
FY 2010-2011

PAY CLASSIFICATION SYSTEM

	ANNUAL SALARY	HOURLY SALARY
HOURLY (NON-EXEMPT)		
PAY GRADE 106	$52,382 - $79,263	$25.18 - $38.11
Assistant County Engineer		
Chief Pilot		
Emergency Management Division Chief		
Helicopter Pilot		
MANAGEMENT		
PAY GRADE 503	$39,180 - $59,285	$18.84 - $28.50
Veteran's Services Officer		
PAY GRADE 506	$43,024 - $65,062	$20.68 - $31.28
Communications Manager		
PAY GRADE 512	$51,869 - $78,486	$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 Manager		
PAY GRADE 515	$56,974 - $86,175	$27.39 - $41.43
Social Services Director		
Fire/Rescue Chief		
PAY GRADE 517	$60,734 - $91,910	$29.20 - $44.19
Airport Director		
Community Services Director		
Planning Director		
General Services Director		

Flagler County Board of County Commissioners
FY 2010-2011

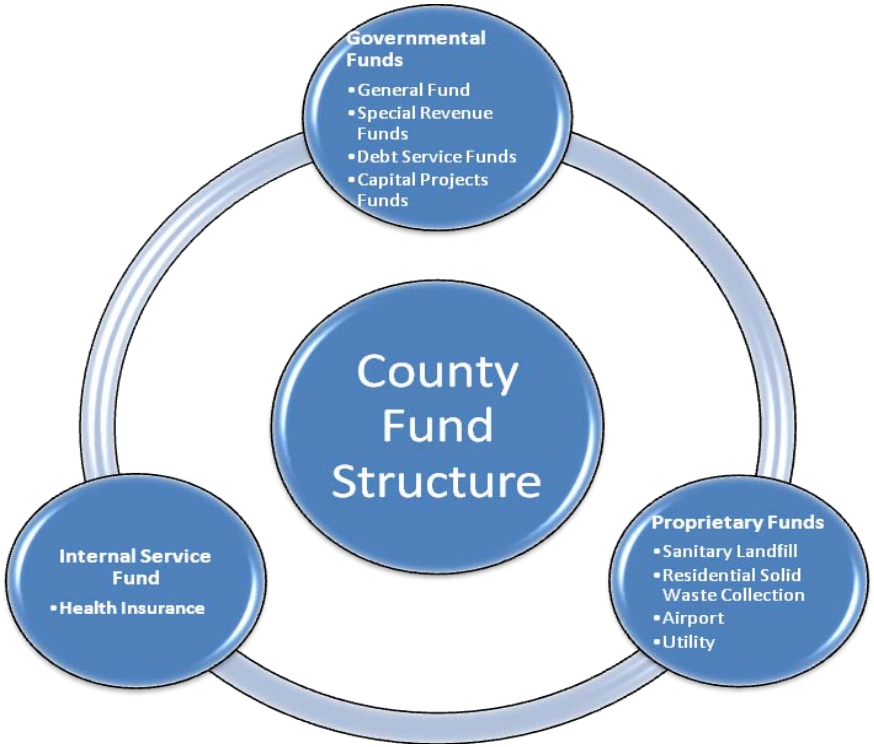
PAY CLASSIFICATION SYSTEM

HOURLY (NON-EXEMPT)	ANNUAL SALARY	HOURLY SALARY
PAY GRADE 519	$64,495 - $97,582	$31.01 - $46.91
Chief Building Official		
Emergency Services Director		
Growth Management Director		
PAY GRADE 521	$73,466 - $110,685	$35.32 - $53.21
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
FY 2010-2011

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

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 **PERSONAL SERVICES**

Expenses for salaries, wages and related employee benefits provided for all persons employed by the local unit of government whether on full-time, part-time, temporary or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as Workers' Compensation Insurance.

10-11 Executive Salaries

Includes elected officials and top-level management positions. (For Constitutional Officers, include the Officer's salary only). Also, include special qualification salary for elected officials (Chapter 145, FLORIDA STATUTES), if earned.

10-12 Regular Salaries and Wages

Employees, who are or will become members of a retirement system, condition on their employment. Includes all full-time and part-time employees who make up the regular work force. If under the State Retirement System, include employees whose expected duration of employment is 4 or more consecutive months in a 12-month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.

This includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers and persons supervising these activities.

10-13 Other Salaries and Wages

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time temporary employees who are not part of the regular work force and who are filing positions having a temporary duration, usually less than 4 consecutive months in a 12-month period.

10-14 Overtime

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporting or recording/transcription personnel.

10-21 FICA Taxes

Social Security Matching for all employees.

10-22 Retirement Contributions

Amount contributed to a retirement fund.

10-23 Life and Health Insurance

Includes life and health insurance premiums and benefits paid for employees by the County.

10-24 Workers' Compensation

Premiums and benefits paid for Workers' Compensation Insurance by the County.

EXPENDITURE OBJECT/SUB-OBJECT CHART OF ACCOUNTS

30 **OPERATING EXPENSES**

Includes expenditures for goods and services, which primarily benefit the current period and are not defined as personal services or capital outlay.

31-10 Professional Services
Legal, medical, dental, engineering, architectural, appraisal, surveys, environmental studies and other services procured by the local units as independent professional assistance. Includes such financial services as bond rating, etceteras, where the service received is not directly involved with accounting and/or auditing.

33-10 Court Reporter Services
This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

34-10 Other Contractual Services
Custodial, janitorial, pest control, permit fees, fire extinguisher maintenance, fire alarm inspections, pressure cleaning and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units.

34-20 Governmental Services
This account is strictly for interdepartmental billing.

40-10 Travel and Per Diem
This includes the costs of public transportation and reimbursements for use of private vehicles, per diem, meals and incidental travel expenses. Include hotel costs under this account. (NOTE ACCOUNTS: All conference and seminar registration fees 54-20. Training and education costs for certifications required by job description in 54-21).

41-10 Communications Services – Recurring Charges
Telephone, cellular phone and other monthly or annual communications charges.

41-20 Communications – Installation and Repair
Installation and repair charges for telephone, radio and other communication sources.
NOTE: Does not include purchase of equipment (see 46-40, 51-11, OR 64-10).

42-01 Postage
Freight and express charges, postage and messenger services. (If freight is for delivery of machinery and equipment (greater than $1000), include on cost of equipment).

43-10 Utility Services
Electricity, Gas, Water, Waste Disposal and other public utility services.

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.)

45-10 General Liability Insurance

45-20 Auto Insurance
Automobile insurance premiums.

45-30 Property/Casualty Insurance

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).

EXPENDITURE OBJECT/SUB-OBJECT CHART OF ACCOUNTS

49-14 Landfill Tipping Fees
Landfill tipping fees charged to various departments.

49-15 Advertising
Employment ads, classified ads and legal ads.

51-10 Office Supplies
Includes consumable materials and supplies such as stationery, pre-printed forms, paper, charts, pens, pencils, paperclips and maps.

51-11 Office Equipment
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.

55-01 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

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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 BOCC - Financial Policies

SUMMARY OF FINANCIAL POLICIES

1. The Board will adopt a balanced budget, that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves.

2. The operating budget authorizing the expenditure of ad valorem taxes, user charges, fees and other revenues will be adopted annually by the Flagler County Board of County Commissioners (Board) at fund level.

3. The budget for each fund is prepared using the modified accrual basis of accounting with revenues budgeted when available and measurable and expenditures budgeted when the services or goods are received and the liabilities are incurred. The basis of budgeting (modified accrual) is the same as the basis of accounting used in the audited financial statements for Governmental fund financial statements. Proprietary funds are accounted for using the accrual basis of accounting in the audited financial statements. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

4. All revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as “cash carry forward” in the budget of the following fiscal year. Cash carry forward is also known as “appropriated fund balance” in governmental budgeting.

5. Capital Outlay is the purchase of fixtures and other tangible personal property of a nonconsumable nature. Capital assets costing more than $1,000 and having a useful life of more than one year are capitalized.

6. A five-year Capital Improvement Program (CIP) is prepared and presented to the Board for approval as part of the budget adoption process. In order to qualify for inclusion in the CIP a project must have both an estimated useful life of at least 10 years and a total cost of at least $25,000 or increase the total square footage more than 5% of a new or existing facility.

7. A reserve equal to 15% of the current year budget is maintained in the General fund, and 20% of the current year budget is maintained in the Enterprise funds.

8. The Sheriff, Clerk of the Circuit Court, and Supervisor of Elections submit their proposed budget request by June 1 of each year.

9. The proposed operating budget of the Property Appraiser must be presented to the Board on or before June 1 of each year and is simultaneously submitted by the Property Appraiser to the State of Florida, Department of Revenue, from which the final approval of the budget of the Property Appraiser must estimate.

10. Following successful completion of the 1st Public hearing, the Board advertises and conducts a second Public hearing to adopt a millage rate and budget for each of the taxing entities. These Public hearings are held prior to October 1 each year.

Flagler County Budget Policy

Flagler County Board of County Commissioners
FY 2010-2011

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.

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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.

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, 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

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the taxing authority, the date, place, and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each budget.

Flagler County Fund Balance Policy

ORDINANCE NO. 2008-89

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AMENDING CHAPTER 2, FLAGLER COUNTY CODE ENTITLED "ADMINISTRATION," ARTICLE II ENTITLED "FINANCE," DIVISION 7 ENTITLED "FUND BALANCE/RETAINED EARNINGS POLICY," SECTION 2-100-2, ENTITLED "CREATION OF FUND BALANCE/RETAINED EARNINGS RESERVES"; PROVIDING FOR COMPLIANCE DATES FOR THE FUNDING OF A RESERVATION OF RETAINED EARNINGS IN THE EXISTING UTILITY SERVICES FUND AND ANY ADDITIONAL UTILITY SERVICES FUNDS THAT MAY BE CREATED IN THE FUTURE; DELETING THE PUBLIC TRANSPORTATION ENTERPRISE FUND; AUTHORIZING INCLUSION IN THE CODE AND CORRECTION OF SCRIVENER ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Flagler County Board of County Commissioners adopted Ordinance No. 2006-24 which established a fund balance/retained earnings stabilization policy to insure against unanticipated events which would adversely affect the financial condition of the County and jeopardize the continuation of necessary public services; and

WHEREAS, the Flagler County Transportation Department is no longer an enterprise fund and that language should be removed from the Flagler County Code; and

WHEREAS, the Board of County Commissioners desires to amend the Flagler County Code to provide compliance dates for the existing utility services fund and any possible future utility services funds.

WHEREAS, the Board of County Commissioners further desires to update the fund balance/retained earnings stabilization policy enacted in 2006.

NOW, THEREFORE, BE IT ORDAINED BY THE FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS AS FOLLOWS:

SECTION 1. The Flagler County Code, Chapter 2, Article II, Division 7, Section 2-100-2, titled "Creation of fund balance/retained earnings reserves,"" is hereby amended to read as follows:

DIVISION 7. FUND BALANCE/RETAINED EARNINGS POLICY

Sec. 2-100.2. Creation of fund balance/retained earnings reserves.

(a) [Created.] There is hereby created, in each of the various governmental fund types (general fund, special revenue funds, debt service funds, and capital projects funds) and proprietary fund types (enterprise funds and internal service funds), 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 fifteen (15) percent 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 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 section, rather the amount of any reservation fund balance shall be governed by the legal authority underlying the creation of the individual fund.

(3) Debt service fund. Debt service funds are typically subjected to the creation of very specific reserve amounts as a part of the ordinance or resolution which authorizes the issuance of the bonds which are being repaid. Therefore, this policy does not create any specific reservation of fund balance within the debt service fund. Reserve requirements for any outstanding county bond issues will be as provided by 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 enterprise funds to account for the following: utility services, airport and sanitary landfill. For such enterprise funds, there shall be created a reservation of retained earnings equal to twenty (20) percent 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 in September. This budget shall be prepared on the modified accrual basis of accounting and therefore includes such items as 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 the internal service fund, 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 section shall be reviewed as part of the annual budget adoption process.

(e) Compliance date. Unless specifically required by other authoritative documents (i.e. bond resolutions, statutory law, etc.), the reservation of fund balance or retained earnings required in paragraph (a) above shall be fully funded no later than October 1, 2010, except for the Beverly Beach utility services fund which shall be fully funded no later than October 1, 2014. Earlier compliance is permitted and encouraged. For any additional utility services funds, including a future, separate Eagles Lake utility system, that may be created in the future, the county administrator (or the administrator's designee) shall submit a plan to the county commission for approval which includes an amount and a timetable for the funding of a reservation of retained earnings in such funds.

(Ord. No. 06-24, § I, 11-6-06)

SECTION 2. INCLUSION IN THE CODE AND SCRIVENER ERRORS.

The provisions of this Ordinance shall be included and incorporated into the Code of Ordinances of Flagler County, Florida, as additions or amendments thereto, and shall be appropriately numbered, renumbered, lettered or re-lettered to conform to the uniform numbering system of the Code. Scrivener errors may be corrected as deemed necessary.

SECTION 3. CONFLICTS. All Ordinances or parts of Ordinances in conflict herewith are to the extent of such conflict hereby repealed.

SECTION 4. SEVERABILITY. It is the intent of the Board of County Commissioners of Flagler County, Florida, that if any section, subsection, sentence, clause, phrase, or provision of this Ordinance is held invalid or unconstitutional, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this Ordinance.

SECTION 5. EFFECTIVE DATE. This Ordinance shall take effect upon filing with the Department of State, as provided by Section 125.66, Florida Statutes.

ADOPTED BY THE FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS, this 17th day of November, 2008.

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

James M. O'Connell, Chairman

ATTEST:

Lisa Bolt, D.C.
for Gail Wadsworth, Clerk and
Ex Officio Clerk to the Board

APPROVED AS TO FORM

Albert J. Hadeed, County Attorney

Florida Statutes - Chapter 129

FLORIDA STATUTES - CHAPTER 129 COUNTY ANNUAL BUDGET

129.01 Budget system established.

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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.--

(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.

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2004-265.

129.021 County officer budget information.--Notwithstanding other provisions of law, the budgets of all county officers, as submitted to the board of county commissioners, shall be in sufficient detail and contain such information as the board of county commissioners may require in furtherance of their powers and responsibilities provided in ss. 125.01(1)(q) and (r) and (6) and129.01(2)(b).

History.--s. 2, ch. 78-132.

129.025 County budget officer.--

(1) Each board of county commissioners may designate a county budget officer to carry out the duties set forth in this chapter. Unless the board designates a different officer, the clerk of the circuit court or the county comptroller, if applicable, shall be the budget officer for the purposes of this chapter.

(2) The Legislature finds that the duties of county budget officer set forth in this chapter do not fall within the constitutional responsibilities performed by the several clerks of the circuit court as auditor and custodian of county funds. The position of county budget officer shall not constitute an office in the meaning of s. 5, Art. II of the State Constitution.

History.--s. 1, ch. 78-303.

129.03 Preparation and adoption of budget.--

(1) Pursuant to s. 200.065, the county property appraiser shall certify to the county budget officer his or her estimate of the total valuations against which taxes may be levied in the entire county and in each district in the county in which taxes are authorized by law to be levied by the board of county commissioners for funds under its control. In preparing the budget, the figure so certified shall be used as the basis for estimating the millage rate required to be levied and shall be noted on each tentative budget and each official budget, on the same line with the amount estimated to be raised from taxes.

(2) On or before June 1 of each year, the sheriff, the clerk of the circuit court and county comptroller, the tax collector subject to a resolution entered into pursuant to s. 145.022(1), and the supervisor of elections shall each submit to the board of county commissioners a tentative budget for their respective offices for the ensuing fiscal year. However, the board of county commissioners may, by resolution, require the tentative budgets to be submitted by May 1 of each year.

(3) No later than 15 days after certification of value by the property appraiser pursuant to s. 200.065(1), the county budget officer, after tentatively ascertaining the proposed fiscal policies of the board for the ensuing fiscal year, shall prepare and present to the board a tentative budget for the ensuing fiscal year for each of the funds provided in this chapter, including all estimated receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenditures, reserves, and balances to be carried over at the end of the year.

(a) The board of county commissioners shall receive and examine the tentative budget for each fund and, subject to the notice and hearing requirements of s. 200.065, shall require such changes to be made as it shall deem necessary; provided the budget shall remain in balance. The county budget officer's estimates of receipts other than taxes, and of balances to be brought forward, shall not be revised except by a resolution of the board, duly passed and spread on the minutes of the board. However, the board may allocate to any of the funds of the county any anticipated receipts, other than taxes levied for a particular fund, except receipts designated or received to be expended for a particular purpose.

(b) Upon receipt of the tentative budgets and completion of any revisions made by the board, the board shall prepare a statement summarizing all of the adopted tentative budgets. This summary statement shall show, for each budget and the total of all budgets, the proposed tax millages, the balances, the reserves, and the total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency. The board shall cause this summary statement to be advertised one time in a newspaper of general circulation published in the county, or by posting at the courthouse door if there is no such newspaper, and the advertisement shall

appear adjacent to the advertisement required pursuant to s. 200.065.

(c) The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. The hearings shall be primarily for the purpose of hearing requests and complaints from the public regarding the budgets and the proposed tax levies and for explaining the budget and proposed or adopted amendments thereto, if any. The tentative budgets, adopted tentative budgets, and final budgets shall be filed in the office of the county auditor as a public record. Sufficient reference in words and figures to identify the particular transactions shall be made in the minutes of the board to record its actions with reference to the budgets.

History.--s. 3, ch. 6814, 1915; RGS 1526; CGL 2304; s. 1, ch. 19115, 1939; s. 3, ch. 26874, 1951; s. 11, ch. 57-1; ss. 12, 35, ch. 69-106; s. 6, ch. 73-349; s. 1, ch. 77-102; s. 2, ch. 78-303; s. 30, ch. 80-274; s. 2, ch. 82-33; s. 15, ch. 82-226; s. 1, ch. 88-158; s. 2, ch. 89-297; s. 827, ch. 95-147.

129.04 Fiscal year.--The fiscal year of each county of the state shall commence on October 1, and end on September 30 of each year, and whenever the word "year" appears in this chapter, it shall be construed as meaning the fiscal year as hereby established.

History.--s. 4, ch. 6814, 1915; RGS 1527; CGL 2305.

129.06 Execution and amendment of budget.--

(1) Upon the final adoption of the budgets as provided in this chapter, the budgets so adopted shall regulate the expenditures of the county and each special district included within the county budget, and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended, altered, or exceeded except as provided in this chapter.

(a) The modified-accrual basis or accrual basis of accounting must be followed for all funds in accordance with generally accepted accounting principles.

(b) The cost of the investments provided in this chapter, or the receipts from their sale or redemption, must not be treated as expense or income, but the investments on hand at the beginning or end of each fiscal year must be carried as separate items at cost in the fund balances; however, the amounts of profit or loss received on their sale must be treated as income or expense, as the case may be.

(2) The board at any time within a fiscal year may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year, as follows:

(a) Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the minutes, provided that the total of the appropriations of the fund may not be changed. The board of county commissioners, however, may establish procedures by which the designated budget officer may authorize certain intradepartmental budget amendments, provided that the total appropriation of the department may not be changed.

(b) Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose, but expenditures may not be charged directly to the reserve for contingencies.

(c) The reserve for future construction and improvements may be appropriated by resolution of the board for the purposes for which the reserve was made.

(d) A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations must be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.

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(e) Increased receipts for enterprise or proprietary funds received for a particular purpose may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. The resolution may amend the budget to transfer revenue between funds to properly account for increased receipts.

(f) If an amendment to a budget is required for a purpose not specifically authorized in paragraphs (a)-(e), unless otherwise prohibited by law, the amendment may be authorized by resolution or ordinance of the board of county commissioners adopted following a public hearing. The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place, and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each budget.

(3) Only the following transfers may be made between funds:

(a) Transfers to correct errors in handling receipts and disbursements.

(b) Budgeted transfers.

(c) Transfers to properly account for unanticipated revenue or increased receipts.

(4) All unexpended balances of appropriations at the end of the fiscal year shall revert to the fund from which the appropriation was made, but reserves for sinking funds and for future construction and improvements may not be diverted to other purposes.

(5) Any county constitutional officer whose budget is approved by the board of county commissioners, who has not been reelected to office or is not seeking reelection, shall be prohibited from making any budget amendments, transferring funds between itemized appropriations, or expending in a single month more than one-twelfth of any itemized approved appropriation, following the date he or she is eliminated as a candidate or October 1, whichever comes later, without approval of the board of county commissioners.

History.--s. 6, ch. 6814, 1915; RGS 1529; CGL 2307; s. 5, ch. 26874, 1951; s. 2, ch. 78-157; s. 2, ch. 88-85; s. 1, ch. 93-109; s. 828, ch. 95-147; s. 5, ch. 96-324; s. 12, ch. 2001-252.

129.07 Unlawful to exceed the budget; certain contracts void; commissioners contracting excess indebtedness personally liable.--It is unlawful for the board of county commissioners to expend or contract for the expenditure in any fiscal year more than the amount budgeted in each fund's budget, except as provided herein, and in no case shall the total appropriations of any budget be exceeded, except as provided in s. 129.06, and any indebtedness contracted for any purpose against either of the funds enumerated in this chapter or for any purpose, the expenditure for which is chargeable to either of said funds, shall be null and void, and no suit or suits shall be prosecuted in any court in this state for the collection of same, and the members of the board of county commissioners voting for and contracting for such amounts and the bonds of such members of said boards also shall be liable for the excess indebtedness so contracted for.

History.--s. 7, ch. 6814, 1915; RGS 1530; CGL 2308; s. 6, ch. 26874, 1951; s. 3, ch. 78-157.

129.08 County commissioner voting to pay illegal claim or for excess indebtedness.--Each member of the board of county commissioners who knowingly and willfully votes to incur an indebtedness against the county in excess of the expenditure allowed by law or county ordinance, or to pay an illegal charge against the county, or to pay any claim against the county not authorized by law or county ordinance shall be guilty of malfeasance in office and subject to suspension and removal from office as now provided by law, and shall be guilty of a misdemeanor, and shall upon conviction be punished by a fine of not less than $100 nor more than $500 or by imprisonment in the county jail for not more than 6 months, for each

offense.

History.--s. 2, ch. 6814, 1915; RGS 5332; CGL 7465; s. 4, ch. 71-14; s. 1, ch. 71-305.

129.09 County auditor not to sign illegal warrants.--Any clerk of the circuit court, acting as county auditor, who shall sign any warrant for the payment of any claim or bill or indebtedness against any county funds in excess of the expenditure allowed by law, or county ordinance, or to pay any illegal charge against the county, or to pay any claim against the county not authorized by law, or county ordinance, shall be personally liable for such amount, and if he or she shall sign such warrant willfully and knowingly he or she shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

History.--s. 2, ch. 6814, 1915; RGS 5333; CGL 7466; s. 5, ch. 71-14; s. 78, ch. 71-136; s. 2, ch. 71-305; s. 829, ch. 95-147.

129.201 Budget of supervisor of elections; manner and time of preparation and presentation.--

(1) Pursuant to s. 129.03(2), each supervisor of elections shall certify to the board of county commissioners, or county budget commission if there is one in the county, a proposed budget of income and expenditures to fulfill the duties, responsibilities, and operation of the office of the supervisor of elections for the ensuing fiscal year of the county. The fiscal year of the supervisor of elections shall commence on October 1 of each year and shall end on September 30 of the following year.

(2)(a) Each expenditure item in the budget for the supervisor of elections shall be itemized generally as follows:

1. Compensation for the supervisor of elections and all other personnel of the office.

2. Operating expenses.

3. Capital outlay.

4. Contingencies and transfers.

(b) To the extent appropriate, the budget shall be further itemized in conformance with the Uniform Accounting System for Local Units of Government in Florida adopted by rule of the Chief Financial Officer.

(3) The supervisor of elections shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information which such board or commission shall deem necessary.

(4) The board or commission, as the case may be, may require the supervisor of elections to correct mathematical, mechanical, factual, and clerical errors and errors of form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget; and, as amended, modified, increased, or reduced, such budget shall be approved by the board or commission, giving written notice of its action to specific items amended, modified, increased, or reduced.

(5) The board or commission shall include in the county budget the items of proposed expenditures as set forth in the budget required by this section to be submitted, after the budget has been reviewed and approved. The board or commission shall include the supervisor of elections' reserve for contingencies provided herein in the reserve for contingencies account in the general county budget.

(6) The reserve for contingencies in the budget of a supervisor of elections shall be governed by the same provisions governing the amount and use of the reserve for contingencies

appropriated in the county budget.

(7) The proposed budget shall be submitted to the board of county commissioners or county budget commission pursuant to s. 129.03(2), and the budget shall be included by the board or commission in the general county budget.

(8) The items placed in the budget of the board pursuant to this act shall be subject to the same provisions of law as the county annual budget; however, no amendment may be made to the appropriations of the office of the supervisor of elections without due notice of the change to the supervisor of elections.

(9) The budget of the supervisor of elections may be increased by the board of county commissioners to cover such expenses for emergencies and unanticipated expenses as are recommended and justified by the supervisor of elections.

History.--s. 1, ch. 82-202; s. 2, ch. 83-204; s. 38, ch. 83-217; s. 146, ch. 2003-261.

129.202 Budget of supervisor of elections; matters related to allocation, expenditure, etc., of amounts in budget.--

(1)(a) The supervisor of elections shall requisition and the board of county commissioners shall pay that officer, at the first meeting in October of each year, 25 percent of the total amount budgeted for the office and, thereafter on the first of each month, 6.82 percent of the total amount budgeted for the office. However, if there are unusual or unanticipated expenses in any one month, upon notification by the supervisor of elections, the board shall transfer the necessary amount, except that the total amount paid during the year shall not, without appropriate amendments, exceed the total budgeted for the year.

(b) The appropriation shall be transferred into a special account set up in the name of the supervisor of elections, and the clerk of the court acting as the clerk of the board of county commissioners shall draw checks or warrants thereon for payment of all expenses requisitioned by the supervisor of elections. All salaries shall be supported by payrolls, and all expenses paid shall be supported with bills approved by the supervisor of elections. Should the supervisor of elections desire, he or she may have the monthly allocation for the office of the supervisor of elections deposited directly into an official bank or depository trust account for the supervisor of elections and draw his or her own checks thereon for payment of budgeted expenditures authorized by law. All fees, commissions, and other funds collected by the supervisor of elections shall be deposited directly into the supervisor of elections' special account established under this subsection.

(c) Regardless of whether the supervisor of elections draws checks or warrants for the office of the supervisor of elections or allows the clerk to handle that function, the supervisor of elections may have a revolving petty cash fund established for payment of small cash outlay items by cash, check, or warrant. The revolving petty cash fund shall be reimbursed from time to time upon the presentation of vouchers and receipts substantiating disbursements from the fund.

(d) If the supervisor of elections draws the checks or warrants for the office of the supervisor of elections, he or she shall keep the necessary budget accounts and records and shall charge all paid bills and payrolls to the proper budget accounts. If the clerk draws the checks for the office of the supervisor of elections, this responsibility shall remain with the clerk. A reserve for contingencies, or any part thereof, may be transferred to any of the budget accounts in the discretion of the supervisor of elections.

(e) All expenses incurred in the fiscal year for which the budget is made shall be vouchered and charged to the budget for that year. To carry out the purpose of this budgeting provision, the books may be held open for 30 days after the end of the year.

(f) All unexpended balances at the end of each fiscal year shall be refunded to the board of county commissioners and deposited to the county fund or funds from which payment was originally made.

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(2) The independence of the supervisor of elections shall be preserved concerning the purchase of supplies and equipment; the selection of personnel; and the hiring, firing, and setting of salaries of such personnel; however, nothing herein contained shall restrict the operation of any lawfully established county civil service system.

History.--ss. 2, 4, ch. 82-202; s. 39, ch. 83-217; s. 830, ch. 95-147

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(1) Upon completion of the assessment of all property pursuant to s. 193.023, the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing authority. This certification shall include a copy of the statement required to be submitted under s. 195.073(3), as applicable to that taxing authority. The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate." The property appraiser shall also include instructions, as prescribed by the Department of Revenue, to each county and municipality, each special district dependent to a county or municipality, each municipal service taxing unit, and each independent special district describing the proper method of computing the millage rates and taxes levied as specified in subsection (5). The Department of Revenue shall prescribe the instructions and forms that are necessary to administer this subsection and subsection (5). The information provided pursuant to this subsection shall also be sent to the tax collector by the property appraiser at the time it is sent to each taxing authority.

(2) No millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority which resolution or ordinance must be approved by the taxing authority according to the following procedure:

(a)1. Upon preparation of a tentative budget, but prior to adoption thereof, each taxing authority shall compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes. In computing proposed or final millage rates, each taxing authority shall utilize not less than 95 percent of the taxable value certified pursuant to subsection (1).

2. The tentative budget of the county commission shall be prepared and submitted in accordance with s. 129.03.

3. The tentative budget of the school district shall be prepared and submitted in accordance with chapter 1011, provided that the date of submission shall not be later than 24 days after certification of value pursuant to subsection (1).

4. Taxing authorities other than the county and school district shall prepare and consider tentative and final budgets in accordance with this section and applicable provisions of law, including budget procedures applicable to the taxing authority, provided such procedures do not conflict with general law.

(b) Within 35 days of certification of value pursuant to subsection (1), each taxing authority shall advise the property appraiser of its proposed millage rate, of its rolled-back rate computed pursuant to subsection (1), and of the date, time, and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. The property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. 200.069. The deadline for mailing the notice shall be the later of 55 days after certification of value pursuant to subsection (1) or 10 days after either the date the tax roll is approved or the interim roll procedures under s. 193.1145 are instituted. If the deadline for mailing the notice of proposed property taxes is 10 days after the date the tax roll is approved or the interim roll procedures are instituted, all subsequent deadlines provided in this section shall be extended. The number of days by which the deadlines shall be extended shall equal the number of days by which the deadline for mailing the notice of proposed taxes is extended beyond 55 days after certification. If any taxing authority fails to provide the information required in this paragraph to the property appraiser in a timely fashion, the taxing authority shall be prohibited from levying a millage rate greater than the rolled-back rate computed pursuant to subsection (1) for the upcoming fiscal year, which rate shall be computed by the property appraiser and used in preparing the notice of proposed property taxes.

(c) Within 80 days of the certification of value pursuant to subsection (1), but not earlier than 65 days after certification, the governing body of each taxing authority shall hold a public hearing on the tentative budget and proposed millage rate. Prior to the conclusion of the hearing, the governing body of the taxing authority shall amend the tentative budget as it sees

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fit, adopt the amended tentative budget, recompute its proposed millage rate, and publicly announce the percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate computed pursuant to subsection (1). That percent shall be characterized as the percentage increase in property taxes tentatively adopted by the governing body.

(d) Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days nor more than 5 days after the day that the advertisement is first published. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage-levy resolution or ordinance shall be by separate votes. For each taxing authority levying millage, the name of the taxing authority, the rolled-back rate, the percentage increase, and the millage rate to be levied shall be publicly announced prior to the adoption of the millage-levy resolution or ordinance. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b), or as subsequently adjusted pursuant to subsection (11), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his or her taxes under the tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. 200.069. If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

(e)1. In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The general public shall be allowed to speak and to ask questions prior to adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate prior to adopting its tentative or final budget.

2. These hearings shall be held after 5 p.m. if scheduled on a day other than Saturday. No hearing shall be held on a Sunday. The county commission shall not schedule its hearings on days scheduled for hearings by the school board. The hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings. A multicounty taxing authority shall make every reasonable effort to avoid scheduling hearings on days utilized by the counties or school districts within its jurisdiction. Tax levies and budgets for dependent special taxing districts shall be adopted at the hearings for the taxing authority to which such districts are dependent, following such discussion and adoption of levies and budgets for the superior taxing authority. A taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. If, due to circumstances beyond the control of the taxing authority, the hearing provided for in paragraph (d) is recessed, the taxing authority shall publish a notice in a newspaper of general paid circulation in the county. The notice shall state the time and place for the continuation of the hearing and shall be published at least 2 days but not more than 5 days prior to the date the hearing will be continued.

(f)1. Notwithstanding any provisions of paragraph (c) to the contrary, each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation pursuant to subsection (3) within 29 days of certification of value pursuant to subsection (1). Not less than 2 days or more than 5 days thereafter, the district shall hold a public hearing on the tentative budget pursuant to the applicable provisions of paragraph (c).

2. Notwithstanding any provisions of paragraph (b) to the contrary, each school district shall advise the property appraiser of its recomputed proposed millage rate within 35 days of certification of value pursuant to subsection (1). The recomputed proposed millage rate of the school district shall be considered its proposed millage rate for the purposes of paragraph (b).

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3. Notwithstanding any provisions of paragraph (d) to the contrary, each school district shall hold a public hearing to finalize the budget and adopt a millage rate within 80 days of certification of value pursuant to subsection (1), but not earlier than 65 days after certification. The hearing shall be held in accordance with the applicable provisions of paragraph (d), except that a newspaper advertisement need not precede the hearing.

(g) Notwithstanding other provisions of law to the contrary, a taxing authority may:

1. Expend moneys based on its tentative budget after adoption pursuant to paragraph (c) and until such time as its final budget is adopted pursuant to paragraph (d), only if the fiscal year of the taxing authority begins prior to adoption of the final budget or, in the case of a school district, if the fall term begins prior to adoption of the final budget; or

2. Readopt its prior year's adopted final budget, as amended, and expend moneys based on that budget until such time as its tentative budget is adopted pursuant to paragraph (c), only if the fiscal year of the taxing authority begins prior to adoption of the tentative budget. The readopted budget shall be adopted by resolution without notice pursuant to this section at a duly constituted meeting of the governing body.

(3) The advertisement shall be no less than one-quarter page in size of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper of general paid circulation in the county or in a geographically limited insert of such newspaper. The geographic boundaries in which such insert is circulated shall include the geographic boundaries of the taxing authority. It is the legislative intent that, whenever possible, the advertisement appear in a newspaper that is published at least 5 days a week unless the only newspaper in the county is published less than 5 days a week, or that the advertisement appear in a geographically limited insert of such newspaper which insert is published throughout the taxing authority's jurisdiction at least twice each week. It is further the legislative intent that the newspaper selected be one of general interest and readership in the community and not one of limited subject matter, pursuant to chapter 50.

(a) For taxing authorities other than school districts which have tentatively adopted a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1), the advertisement shall be in the following form:

NOTICE OF PROPOSED TAX INCREASE

The (name of the taxing authority) has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy ..... $XX,XXX,XXX

B. Less tax reductions due to Value Adjustment Board and other assessment changes ..... ($XX,XXX,XXX)

C. Actual property tax levy ..... $XX,XXX,XXX

This year's proposed tax levy ..... $XX,XXX,XXX

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All concerned citizens are invited to attend a public hearing on the tax increase to be held on (date and time) at (meeting place).

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

(b) In all instances in which the provisions of paragraph (a) are inapplicable for taxing authorities other than school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The (name of taxing authority) has tentatively adopted a budget for (fiscal year). A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on (date and time) at (meeting place).

(c) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy nonvoted millage in excess of the minimum amount required pursuant to s. 1011.60(6), the advertisement shall be in the following form:

NOTICE OF PROPOSED TAX INCREASE

The (name of school district) will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy ..... $XX,XXX,XXX

B. Less tax reductions due to Value Adjustment Board and other assessment changes ..... ($XX,XXX,XXX)

C. Actual property tax levy ..... $XX,XXX,XXX

This year's proposed tax levy ..... $XX,XXX,XXX

A portion of the tax levy is required under state law in order for the school board to receive $ (amount A) in state education grants. The required portion has (increased or decreased) by (amount B) percent and represents approximately (amount C) of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on (date and time) at (meeting place).

A DECISION on the proposed tax increase and the budget will be made at this hearing.

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1. AMOUNT A shall be an estimate, provided by the Department of Education, of the amount to be received in the current fiscal year by the district from state appropriations for the Florida Education Finance Program.

2. AMOUNT B shall be the percent increase over the rolled-back rate necessary to levy only the required local effort in the current fiscal year, computed as though in the preceding fiscal year only the required local effort was levied.

3. AMOUNT C shall be the quotient of required local-effort millage divided by the total proposed nonvoted millage, rounded to the nearest tenth and stated in words; however, the stated amount shall not exceed nine-tenths.

(d) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy as nonvoted millage only the minimum amount required pursuant to s. 1011.60(6), the advertisement shall be the same as provided in paragraph (c), except that the second and third paragraphs shall be replaced with the following paragraph:

This increase is required under state law in order for the school board to receive $ (amount A) in state education grants.

(e) In all instances in which the provisions of paragraphs (c) and (d) are inapplicable for school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The (name of school district) will soon consider a budget for (fiscal year). A public hearing to make a DECISION on the budget AND TAXES will be held on (date and time) at (meeting place).

(f) In lieu of publishing the notice set out in this subsection, the taxing authority may mail a copy of the notice to each elector residing within the jurisdiction of the taxing authority.

(g) In the event that the mailing of the notice of proposed property taxes is delayed beyond September 3 in a county, any multicounty taxing authority which levies ad valorem taxes within that county shall advertise its intention to adopt a tentative budget and millage rate in a newspaper of paid general circulation within that county, as provided in this subsection, and shall hold the hearing required pursuant to paragraph (2)(c) not less than 2 days or more than 5 days thereafter, and not later than September 18. The advertisement shall be in the following form, unless the proposed millage rate is less than or equal to the rolled-back rate, computed pursuant to subsection (1), in which case the advertisement shall be as provided in paragraph (e):

NOTICE OF TAX INCREASE

The (name of the taxing authority) proposes to increase its property tax levy by (percentage of increase over rolled-back rate) percent.

All concerned citizens are invited to attend a public hearing on the proposed tax increase to be held on (date and time) at (meeting place).

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(h) In no event shall any taxing authority add to or delete from the language of the advertisements as specified herein unless expressly authorized by law, except that, if an increase in ad valorem tax rates will affect only a portion of the jurisdiction of a taxing authority, advertisements may include a map or geographical description of the area to be affected and the proposed use of the tax revenues under consideration. The advertisements required herein shall not be accompanied, preceded, or followed by other advertising or notices which conflict with or modify the substantive content prescribed herein.

(i) The advertisements required pursuant to paragraphs (b) and (e) need not be one-quarter page in size or have a headline in type no smaller than 18 point.

(j) The amounts to be published as percentages of increase over the rolled-back rate pursuant to this subsection shall be based on aggregate millage rates and shall exclude voted millage levies unless expressly provided otherwise in this subsection.

(k) Any taxing authority which will levy an ad valorem tax for an upcoming budget year but does not levy an ad valorem tax currently shall, in the advertisement specified in paragraph (a), paragraph (c), paragraph (d), or paragraph (g), replace the phrase "increase its property tax levy by (percentage of increase over rolled-back rate) percent" with the phrase "impose a new property tax levy of $ (amount) per $1,000 value."

(l) Any advertisement required pursuant to this section shall be accompanied by an adjacent notice meeting the budget summary requirements of s. 129.03(3)(b). Except for those taxing authorities proposing to levy ad valorem taxes for the first time, the following statement shall appear in the budget summary in boldfaced type immediately following the heading, if the applicable percentage is greater than zero:

THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal place) MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

For purposes of this paragraph, "proposed operating budget expenditures" or "operating expenditures" means all moneys of the local government, including dependent special districts, that:

1. Were or could be expended during the applicable fiscal year, or

2. Were or could be retained as a balance for future spending in the fiscal year.

Provided, however, those moneys held in or used in trust, agency, or internal service funds, and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal, shall be excluded.

(4) The resolution or ordinance approved in the manner provided for in this section shall be forwarded to the property appraiser and the tax collector within 3 days after the adoption of such resolution or ordinance. No millage other than that approved by referendum may be levied until the resolution or ordinance to levy required in subsection (2) is approved by the governing board of the taxing authority and submitted to the property appraiser and the tax collector. The receipt of the resolution or ordinance by the property appraiser shall be considered official notice of the millage rate approved by the taxing authority, and that millage rate shall be the rate applied by the property appraiser in extending the rolls pursuant to s. 193.122, subject to the provisions of subsection (6). These submissions shall be made within 101 days of certification of value pursuant to subsection (1).

(5) Beginning in the 2009-2010 fiscal year and in each year thereafter:

FLORIDA STATUTES – CHAPTER 200.065
METHOD OF FIXING MILLAGE

(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

FLORIDA STATUTES – CHAPTER 200.065
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
METHOD OF FIXING MILLAGE

(14)(a) If the notice of proposed property taxes mailed to taxpayers under this section contains an error, the property appraiser, in lieu of mailing a corrected notice to all taxpayers, may correct the error by mailing a short form of the notice to those taxpayers affected by the error and its correction. The notice shall be prepared by the property appraiser at the expense of the taxing authority which caused the error or at the property appraiser's expense if he or she caused the error. The form of the notice must be approved by the executive director of the Department of Revenue or the executive director's designee. If the error involves only the date and time of the public hearings required by this section, the property appraiser, with the permission of the taxing authority affected by the error, may correct the error by advertising the corrected information in a newspaper of general circulation in the county as provided in subsection (3).

(b) Errors that may be corrected in this manner are:

1. Incorrect location, time, or date of a public hearing.

2. Incorrect assessed, exempt, or taxable value.

3. Incorrect amount of taxes as reflected in column one, column two, or column three of the notice; and

4. Any other error as approved by the executive director of the Department of Revenue or the executive director's designee.

(15) The provisions of this section shall apply to all taxing authorities in this state which levy ad valorem taxes, and shall control over any special law which is inconsistent or in conflict with this section, except to the extent the special law expressly exempts a taxing authority from the provisions of this section. This subsection is a clarification of existing law, and in the absence of such express exemption, no past or future budget or levy of taxes shall be set aside upon the ground that the taxing authority failed to comply with any special law prescribing a schedule or procedure for such adoption which is inconsistent or in conflict with the provisions of this section.

History.--s. 13, ch. 73-172; s. 16, ch. 74-234; ss. 1, 2, ch. 75-68; s. 19, ch. 76-133; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 1, ch. 78-228; ss. 2, 9, ch. 80-261; s. 25, ch. 80-274; s. 14, ch. 82-154; s. 12, ch. 82-208; ss. 4, 11, 25, 72, 80, ch. 82-226; s. 5, ch. 82-388; s. 2, ch. 82-399; s. 28, ch. 83-204; s. 61, ch. 83-217; s. 2, ch. 84-164; s. 20, ch. 84-356; s. 1, ch. 86-190; s. 12, ch. 86-300; s. 5, ch. 87-284; s. 13, ch. 88-216; s. 2, ch. 88-223; s. 14, ch. 90-241; ss. 136, 165, ch. 91-112; s. 8, ch. 91-295; s. 1, ch. 92-163; ss. 5, 15, ch. 93-132; s. 25, ch. 93-233; s. 1, ch. 93-241; s. 52, ch. 94-232; s. 4, ch. 94-344; s. 41, ch. 94-353; s. 1481, ch. 95-147; s. 2, ch. 95-359; ss. 1, 2, 3, ch. 96-211; s. 1, ch. 98-32; s. 1, ch. 98-53; s. 18, ch. 99-6; s. 11, ch. 2002-18; s. 911, ch. 2002-387; s. 2, ch. 2004-346; s. 3, ch. 2007-194; ss. 2, 33, ch. 2007-321.

[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 requirements 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 per cent 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 2010-2011
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

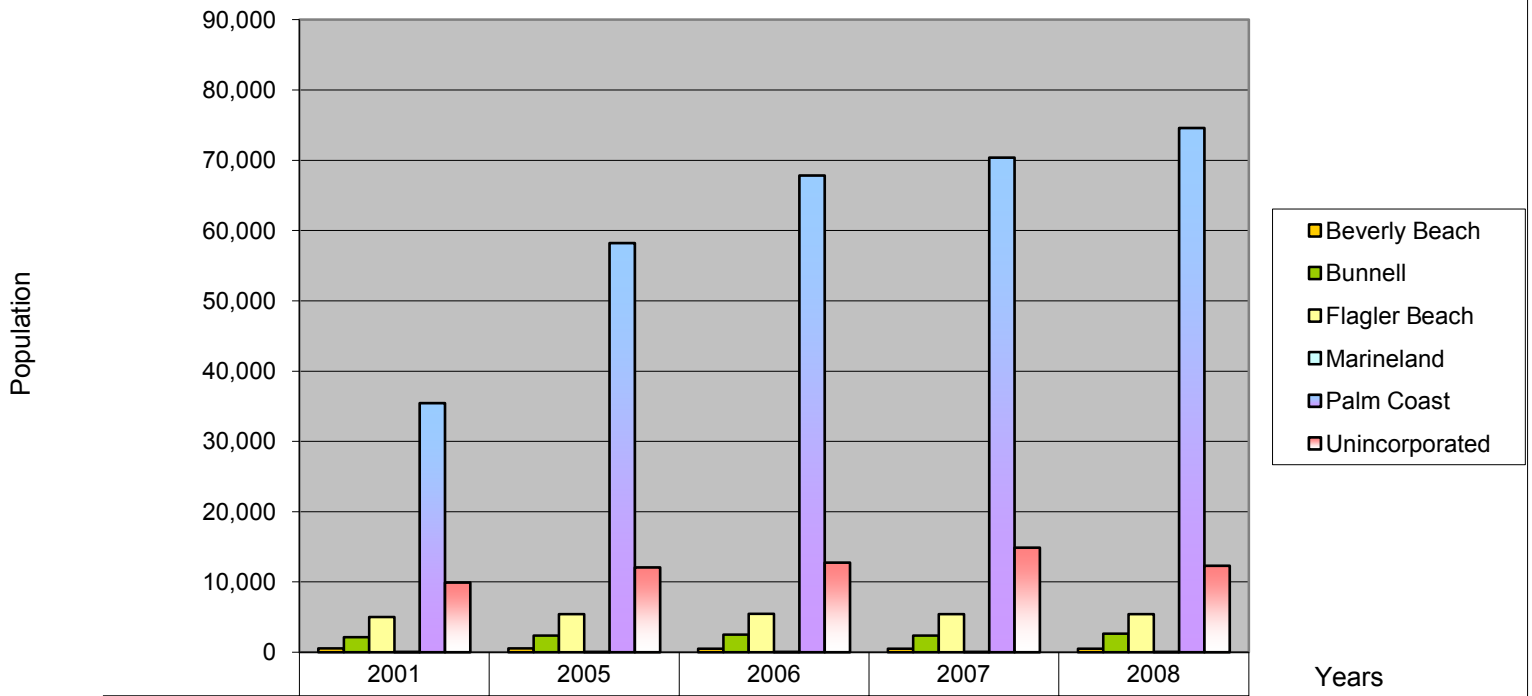
August

- Mail Special Assessment Notices
- Final Public Hearing to adopt Special Assessment Rates & Rolls

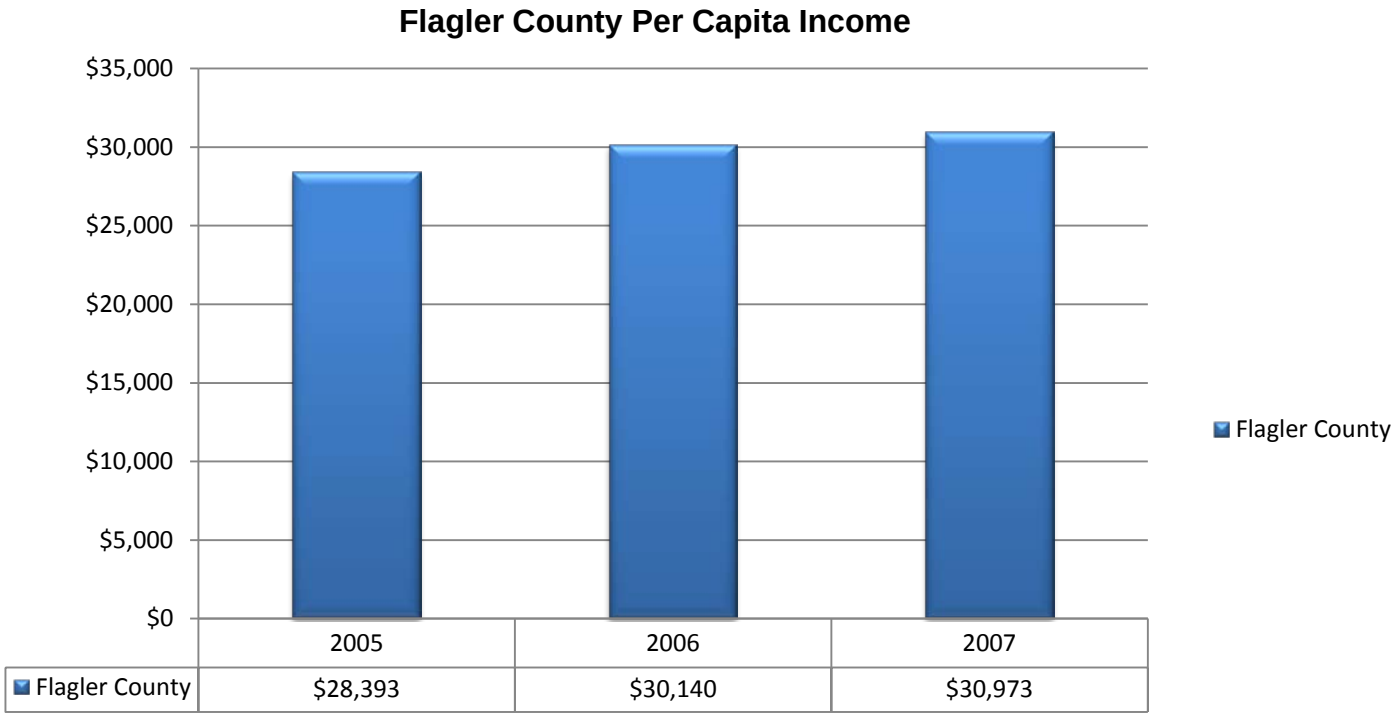
September

- 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.



	2001	2005	2006	2007	2008
Beverly Beach	543	529	513	509	517
Bunnell	2,131	2,361	2,513	2,394	2,648
Flagler Beach	5,021	5,434	5,457	5,401	5,444
Marineland	6	9	9	9	9
Palm Coast	35,443	58,216	67,832	70,376	74,590
Unincorporated	9,917	12,068	12,751	14,879	12,304



	2005	2006	2007
Flagler County	$28,393	$30,140	$30,973

Major Private Sector Employers

Employer	No. of Employees
Palm Coast Data, Inc.	1,000
Florida Hospital Flagler	626
Sea Ray Boats	592
Walmart	575
The Club at Hammock Beach	377
Ocean Hammock Resort	320
Publix Supermarkets	285

Glossary of Terms & Acronyms

Flagler County Board of County Commissioners
FY 2010-2011

GLOSSARY OF TERMS & ACRONYMS

ABBREVIATIONS/ACRONYMS: List of abbreviations and acronyms follows Glossary.

ACTIVITY: Sub-organizational unit of a Division established to provide specialized service to citizens.

ACCOUNTING SYSTEM: A system of financial record-keeping that records, classifies, and reports information on the financial status and operation of an organization.

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.

Flagler County Board of County Commissioners
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GLOSSARY OF TERMS & ACRONYMS

AMENDMENT: A change to an adopted budget that may increase or decrease a fund total. The change must be approved by the Board of County Commissioners.

AMENDMENT 10 VALUE CAP: The amount homesteaded properties can increase since Amendment 10 was implemented (Save Our Homes).

AMORTIZATION: The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.

APPLICATION PACKAGE: A group of specific forms and documents for a specific funding opportunity which are used to apply for a grant.

APPROPRIATION: An authorization by the County Commission to make expenditures and incur obligations from County funds for purposes approved by the Commission.

ASSESSED VALUATION: A value established by the County Property Appraiser for real or personal property for the use as a basis for levying property taxes.

ASSET: Resources owned or held by a government which has monetary value.

AUDIT: A review of the County's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law.

AWARD: Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient.

BALANCED BUDGET: A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the income equals expenditures.

BASE BUDGET: The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs that cannot be avoided such as salary increases for existing personnel. All other costs are budgeted as service level adjustments.

BOARD OF COUNTY COMMISSIONERS: The governing body of Flagler County composed of five persons elected County-wide from districts.

BOND: A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

BOND FUNDS: The revenues derived from issuance of bonds used to finance capital projects.

Flagler County Board of County Commissioners
FY 2010-2011

GLOSSARY OF TERMS & ACRONYMS

BUDGET:	A financial plan for a specified period of time (fiscal year) that matches proposed expenditures with anticipated revenues.
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.

GLOSSARY OF TERMS & ACRONYMS

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.

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.

Flagler County Board of County Commissioners
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GLOSSARY OF TERMS & ACRONYMS

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 of ten 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.

GLOSSARY OF TERMS & ACRONYMS

GAAFR: (Governmental Accounting, Auditing and Financial Reporting) – The "blue book" published by the Municipal Finance Officers Association (now the Governmental Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.

GAAP: (Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than for business.

GENERAL FUND: The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

GENERAL OBLIGATION BOND: Bonds for which the full faith and credit of the issuing government are pledged.

GOAL: A long, or short-term, attainable target for an organization-its vision of the future.

GOVERNMENTAL FUNDS: The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.

GRANT: A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.

HOMESTEAD EXEMPTION: A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is $50,000.

IMPACT FEE: A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

IMPROVEMENTS OTHER THAN BUILDINGS: Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

INDIRECT COSTS: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

INFLATIONARY INCREASE: An increase in the cost of a project due to the rising cost of materials and labor.

INFRASTRUCTURE: Permanent installation, such as roads and bridges, schools, and water and sewer systems, on which the continuance and growth of the County depends.

INTEREST INCOME: Revenues earned on cash balances within each fund.

GLOSSARY OF TERMS & ACRONYMS

INTERFUND ACTIVITY: Interfund activity within and among the County's three fund categories (governmental, proprietary, and fiduciary) are classified as reciprocal interfund activity and non-reciprocal interfund activity.

INTERFUND TRANSFERS: Budgeted amounts transferred from one fund to another fund. These represent "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.

INTERLOCAL AGREEMENT: A written agreement between the County and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

INTERNAL SERVICE FUND: A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

INTERNAL SERVICE: The revenues and expenses that are generated through internal service funds. The main internal service fund is the County's Insurance Fund.

INVENTORY: Inventory of proprietary funds is valued at the lower cost (first-in, first-out) or market. Inventory of the special revenue funds is valued at cost, which approximates market value, using the first-in, first-out method. The cost of inventory of the special revenue funds is recorded as an expenditure when consumed, rather than when purchased. An 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.

GLOSSARY OF TERMS & ACRONYMS

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MANDATE: Any r esponsibility, a ction, or pr ocedure t hat i s i mposed by one gov ernment on another t hrough c onstitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

MANDATED PROGRAM: A program that Flagler County must provide according to federal law, state law or a judge's order.

MANDATORY GRANT: A grant (or cooperative agreement) awarded under a program where the authorizing statute requires the head of the agency or designee to make an award to each eligible entity under the conditions and in the amount (or based on the formula) specified in the statute.

MARKET EQUITY ADJUSTMENT: (MEA) An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.

MATCHING FUNDS: A type of grant that requires the government organization or agency receiving the grant to commit a certain amount of funds to a program before funding is made available by the granting authority.

MCLS: Maintain the current level of service. This normally refers to a budget that reflects increases which do not

MEASURABLE: The time as which the amount a transaction or event can be determined.

MILLAGE RATE: The rate of taxation applied to the taxable value of property. One mill equals $1.00 for every $1,000 of taxable value.

MINIMUM LEVEL OF SERVICE: The level of resources and performance below which it is unreasonable to operate; based on demonstrated need, professional standards, impact on citizens, comparisons with similar jurisdictions, economy of scale, and past history.

MISSION STATEMENT: Statement of purpose that establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

MODIFIED ACCRUAL BASIS A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

MUNICIPAL SERVICE BENEFIT UNIT (MSBU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non ad valorem taxes) to provide municipal-type services. Example: Daytona North Service District.

MUNICIPAL SERVICE TAXING UNIT (MSTU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

GLOSSARY OF TERMS & ACRONYMS

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.

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).

GLOSSARY OF TERMS & ACRONYMS

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.

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.

GLOSSARY OF TERMS & ACRONYMS

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.

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.

GLOSSARY OF TERMS & ACRONYMS

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.

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

GLOSSARY OF TERMS & ACRONYMS

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

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

GLOSSARY OF TERMS & ACRONYMS

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

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

GLOSSARY OF TERMS & ACRONYMS

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

SJRWMD – St. Johns River Water Management District

TIF – Tax Increment Financing

TRIM – Truth in Millage Law

VA – Veteran's Affairs

VAB – Value Adjustment Board

WTP – Water Treatment Plant

WWTP – Waste Water Treatment Plant

Description of Funds and Account Groups

DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

Governmental Fund Types - Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the County's Governmental Fund Types:

**The General Fund is used to account for all revenues and expenditures applicable to the general operations of County Government which are not accounted for in an other fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the General Fund.

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County currently has the following forty-five special revenue funds:

*Fine and Forfeiture (Fund 101) - Established pursuant to the provisions of Section 142.01, Florida Statutes, to account for expenditures related to the costs of criminal prosecutions and for the proceeds of certain court fines and costs. the Fine and Forfeiture Fund (Fund 101) created within the Board of County Commissioners funds was created to ensure compliance with the provisions of Section 142.01, Florida Statutes as that section existed prior to the legislative changes to implement the provisions of Article V of the Florida Constitution (i.e. prior to July 1, 2004). Based on the specific language contained in the 2003 edition of the Florida Statutes, subsequent to July 1, 2004, the purpose and entity responsible for the fine and forfeiture fund changed from the Board of County Commissioners to the Clerk of the Circuit Court. There is no adopted budget for this fund in fiscal year 2009-10.

County Transportation Trust Fund (Fund 102) - Created pursuant to the provisions of Section 129.02, Florida Statutes, to account for transportation related revenues and expenditures not more properly accounted for elsewhere. Major revenue sources include the local option gas tax, the county gas tax and the ninth cent fuel tax. The Public Works Department is the major activity funded from this fund.

Legal Aid Fund (Fund 105) – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires "Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed $65) collected shall be allocated to assist counties in providing legal aid programs required under s. 29.008(3)(a)." Section 29.008(3)(a), Florida Statutes provides "Legal aid programs, which shall be funded at a level equal to or greater than the amount provided from filing fees and surcharges to legal aid programs from October 1, 2002, to September 30,

***These funds were not appropriated for in the FY 09-10 Adopted Budget.**

****Included as a Major Fund in the Audited Financial Statements for FY 07-08.**

DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

2003" "shall be considered a local requirement." The County contracts with Community Legal Services of Mid-Florida, Inc. for the provision of legal aid services.

Law Enforcement Trust (Fund 106) - Created pursuant to the provisions of Section 932.704, Florida Statutes, to account for the net proceeds from the sale or conversion of forfeited properties. Expenditures payable from this fund are legally restricted to nonrecurring obligations of the Sheriff's office, including equipment purchases. Although legally entitled as a trust fund, this fund is more properly accounted for as a special revenue fund due to the nature of the transactions recorded therein.

Law Library (Fund 107) – Created pursuant to the provisions of Section 939.185(1)(a)2, Florida Statutes, which requires "Twenty-five percent of the amount (of additional court costs and surcharges, not to exceed $65) collected shall be allocated to fund personnel and legal materials for the public as part of a law library.

Court Facilities (Fund 108) – Established pursuant to the provisions of § 318.18(13)(a), Florida Statutes, to account for the surcharge of thirty dollars ($30.00) assessed against each person who pays a fine or civil penalty for any violation of a non-criminal traffic infraction pursuant to Chapter 318, Florida Statutes and each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, a violation of a noncriminal traffic infraction or a criminal violation of § 318.17, Florida Statutes. The clerk shall add this surcharge to all payments of fines and civil penalties for any violation of a noncriminal traffic infraction or a criminal violation of F.S. § 318.17. The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004 to assess a $15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.17, Florida Statues. Funds collected are used to fund State court facilities, and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. During fiscal year 2008-09 Chapter 2009-204 was signed into Florida law raising the allowable surcharge on noncriminal traffic infractions and on certain listed criminal violations from $15 to $30. On July 20, 2009 the Flagler County Board of County Commissioners adopted Ordinance Number 2009-05 amending Section 10.33(3) of the Flagler County Code of Ordinances which increased the surcharge from $15 to $30.

Tourist Development Capital Projects (Fund 109) – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion (30%) of the 3% Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c) and (d), Florida Statutes which is allocated for capital outlay. The provisions of Section 125.0104(5)(a)1, Florida Statutes, limit the uses of the capital outlay portion of the Tourist Development Tax to

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"acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums, or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county…".

Tourist Development Promotions & Advertising (Fund 110) – Established pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion (55%) of the 3% Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c) and (d), Florida Statutes which is allocated for promotion and advertising. The provisions of Section 125.0104(5)(a)2, Florida Statutes, limit the uses of the promotion and advertising portion of the Tourist Development Tax to "promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists…".

Tourist Development Beach Restoration (Fund 111) – Created pursuant to the provisions of Chapter 19 of the Flagler County Code of Ordinances to account for that portion (15%) of the 3% Tourist Development Tax authorized by the provisions of Section 125.0104(3)(c) and (d), Florida Statutes which is allocated for beach restoration and maintenance. The provisions of Section 125.0104(5)(a)2, Florida Statutes, limit the uses of the beach restoration and maintenance portion of the Tourist Development Tax to " finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of less than 100,000 population, no more than 10 percent of the revenues from the tourist development tax may be used for beach park facilities."

**Constitutional Gas Tax (Fund 112) – Established to account for the proceeds received from the Constitutional Gas Tax (2 cents per gallon) which is collected and distributed by the State of Florida pursuant to provisions of Sections 206.41(1)(a) and 206.47, Florida Statutes. Authorized uses of the constitutional gas tax, as provided by the provisions of Section 206.47(7), Florida Statutes, are limited to "the acquisition, construction, and maintenance of roads. For the

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purposes of this subsection, the term 'maintenance' includes periodic maintenance and routine maintenance, as defined in s. 334.03, and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes."

*Countywide Road Damage (Fund 115) – Created in fiscal year 1999-2000 to account for the proceeds (in the amount of $8,000) received from Florida Recycling Service in December for damages caused on January 6, 2000 by one of their trucks which caught fire and dumped its contents onto County Road 13. Although the roadway was presumably repaired long ago, no repair related expenditures have been charged to this fund. The balance, as of September 30, 2009 totaled $10,277.08.

Environmentally Sensitive Lands (Fund 117) – Initially established for the first time in fiscal year 2004-05 to account for the proceeds from the $6,665,000 Limited Tax General Obligation Bonds, Series 2005 issued in January of 2005 which were used to fund the acquisition of environmentally sensitive lands. This fund probably should have been created as a capital projects fund as opposed to a special revenue fund.

ESL 2008 Referendum (Fund 119) – Established to account for that portion of the 0.25 mill ad valorem tax levy authorized (or reauthorized) by the voters on November 4, 2008 which is not required to fund debt service associated with either the $6,665,000 Limited General Obligation Bonds, Series 2005 or the $10,000,000 Limited General Obligation Bonds, Series 2009. The millage rate required to provide debt service on the 2005 bonds is 0.0651 mills in fiscal year 2009-10, while the millage rate required to fund debt service on the 2009 bonds is 0.0792 mills in fiscal year 2009-10. The remaining 0.1057 mills is estimated to generate a total of $949,129 in fiscal year 2009-10. Pursuant to the ballot language approved by the voters on November 4, 2008, expenditures of this special ad valorem tax levy are authorized "To continue to acquire and improve land to protect drinking water sources, preserve wildlife habitat and environmentally sensitive lands, reduce risk of wildfires, improve water quality of lakes, streams and the Intracoastal Waterway, and seek matching funds…".

To continue to acquire and improve land to protect drinking water sources, preserve wildlife habitat and environmentally sensitive lands, reduce risk of wildfires, improve water quality of lakes, streams and the Intracoastal Waterway, and seek matching funds, shall Flagler County be authorized to levy 0.25 mill ad valorem tax for twenty years and issue bonds not exceeding $40 Million at interest rates not exceeding the legal maximum, subject to an annual independent audit?

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Utility Regulatory Authority (Fund 120) – Created to account for activities undertaken by Flagler County in conducting rate reviews and other consumer related activities related to the regulation of privately owned water and wastewater utilities operating in Flagler County. In the past, these activities were the responsibility of the Florida Public Service Commission. However, several years ago, the County reassumed this responsibility. At that point in time, the Florida Public Service Commission transferred funding to Flagler County to assist in their regulatory efforts. Although the bulk of this funding ($1,000,000) was subsequently paid the City of Palm Coast (following their incorporation and takeover of the primary utility company serving City residents), there remains a small amount of funding (approximately $20,000) remains and is included in the adopted fiscal year 2009-10 budget. Authority for the Flagler County Utility Regulatory Authority is set forth in Chapter 30, Article II of the Flagler County Code of Ordinances.

Government Services Building Administration (Fund 125) – This fund was originally created in fiscal year 2006-07 to account for the costs of operating and maintaining the Flagler County Government Services Building (GSB) which is operated on a cost-sharing basis with the Flagler County Board of County Commissioners paying 55.8% of the total cost and the Flagler District School Board paying the remaining 44.2% of the total cost. Since the County was "fronting" 100% of the cost and then billing the School Board for their share, following fiscal year 2007-08, this activity was relocated to a department within the general fund, with the School Board still paying their pro-rata share.

**Transportation Impact Fee East - Old (Fund 130) – Established to account for the amount of transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. The amounts budgeted in this fund represent impact fees collected prior to September 30, 2003 and grant funds and interest collected to the present time. Impact fees collected are credited to the geographic quadrant from which collected, where they may be used only within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations. For the 130 Fund, the geographic area includes all land east of the Florida East Coast (FEC) Railroad Right of Way.

Transportation Impact Fee West (Fund 131) – Created to account for the amount of transportation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-64 of the Flagler County Code of Ordinances. Transportation impact fees were first collected following the passage of Flagler County Ordinance Number 89-19 on November 6, 1989. These funds represent amounts collected and credited to the geographic

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quadrant from which collected, which, for the 131 Fund, includes all land East of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the quadrant from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Parks Impact Fee Zone 1 (Fund 132) – Established to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following four categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park site acquisition impact fee and (4) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area included in Zone 1 may be generally described as lands lying North of State Road 100 and East of the Intracoastal Waterway, lands lying within the corporate limits of the City of Flagler Beach and lands lying South of State Road 100 and East of Interstate 95.

Parks Impact Fee Zone 2 (Fund 133) – Created to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following four categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park site acquisition impact fee and (4) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 2 may be generally described as lands lying North of State Road 100 and East of U.S. Highway 1 and West of the Intracoastal Waterway, other than those areas within the corporate limits of the City of Bunnell, the City of Flagler Beach and the City of Palm Coast.

Parks Impact Fee Zone 3 (Fund 134) – Established to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following four categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park site acquisition impact fee and (4) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required

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parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 3 may be generally described as lands lying within the corporate limits of the City of Bushnell (as they existed in 1994) plus the area South of State Road 100, East of U.S. Highway 1 and West of Interstate 95.

Parks Impact Fee Zone 4 (Fund 135) – Created to account for the amount of parks and recreation impact fees levied by the Board of County Commissioners and collected pursuant to Chapter Section 17-100 of the Flagler County Code of Ordinances. Parks and recreation impact fees may be broken down into the following four categories: (1) the park site acquisition impact fee and (2) the park construction and improvement impact fee for community and special facility parks, and (3) the park site acquisition impact fee and (4) the park construction and improvement impact fee for local or neighborhood parks. Funds collected from parks impact fees shall be used for land acquisition of required parklands, or for the purpose of capital improvements to park facilities, within the originating district. The geographic area currently included in Zone 3 may be generally described as lands lying West of U.S. Highway 1 and outside the corporate limits of the City of Bushnell (as they existed in 1994).

**Transportation Impact Fee Palm Coast (Fund 136) – Established following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002 to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the corporate limits of the City of Palm Coast. Funds collected may only be used within the geographic area from which collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations. The City of Palm Coast subsequently enacted their own transportation impact fee ordinance and the County discontinued the practice of collecting impact fees within the City of Palm Coast some time on or before September 30, 2004.

Transportation Impact Fee New East (Fund 137) – Created following the adoption of Flagler County Ordinance Number 2002-27 on October 7, 2002 to account for the amount of transportation impact fees levied and collected by the Board of County Commissioners within the geographic area lying outside the corporate limits of the City of Palm Coast and East of the Florida East Coast (FEC) Railroad Right of Way. Funds collected may only be used within the geographic area from which they were collected for the purpose of capital improvements for roads on the County's major road network system, and not for maintenance or operations.

Economic Development (Fund 141) – Established to account for the repayment of Community Development Block Grant funding by International Tool Machines, Inc (ITM). The final payment was received from ITM on September 12,

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2002. The $637,682 included in the adopted fiscal year 2009-10 budget will be used to fund the County's Economic Development Incentive Program, as originally established by the Board of County Commissioners on October 20, 1997 (Flagler County Ordinance Number 97-19), and as later amended and restated on September 24, 2002 by Flagler County Ordinance Number 02-26. The Flagler County Economic Development Incentive Program (EDIP) is codified in the Flagler County Code of Ordinances as §§19.201 through 19.205. Expenditures of Economic Development Incentive Program funds will be governed by the provisions of these sections of the code.

*CDBG-Economic Development (Fund 142) – Created to account for the $ 513,900 Small Cities Community Development Block Grant (CDBG) received from the State of Florida, Department of Community Affairs (Grant Number 04DB-1A-04-28-01-E10) the proceeds of which were used to construct a 3,000 square foot office building, located at the Flagler County Airport. The building was completed in early 2006 and occupied by Cakes Across America, Inc. Cakes Across America takes orders from around the world and, through a national network of independent bakers, arranges for the personal delivery of freshly baked goods, especially cakes, to individuals and corporations across America. The last financial activity directly associated with this grant occurred during fiscal year 2006-07.

SHIP Program (Fund 143) – Established pursuant to the provisions of Section 420.9075(5), Florida Statutes, to account for the local housing distribution monies received from the State of Florida in connection with the State Housing Initiatives Partnership Act (SHIP) Program. The State Housing Initiatives Partnership Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production of and preserve affordable housing, to further the housing element of the local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax collected by the State of Florida are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans. Authorized expenditures from the Local Housing Assistance Trust Fund are limited to the administration and implementation of the local housing assistance program. Flagler County has historically utilized the SHIP funds to provide down payment assistance, repair or replacement of substandard housing, and mortgage foreclosure prevention assistance.

Old Kings Road Landfill (Fund 145) – Created, pursuant to the provisions of Flagler County Resolution Number 96-54, to account for the funds placed in escrow for long-term maintenance (i.e. closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste. The

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Old Kings Road Landfill was opened in 1977 and closed in 1991. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. As a consequence, this fund received initial funding during fiscal year 1995-96 from an interfund transfer in the amount of $120,000 from the capital projects fund. Subsequently, during fiscal year 2000-01, additional funding was provided (totaling approximately $750,000) from the remaining proceeds of the $9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

**Construction & Demolition Debris Landfill (Fund 146) – Established to account for the funds placed in escrow for long-term maintenance (i.e. closure and post-closure care costs for up to thirty years after final closure) for the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill. The Old Kings Road C&D facility was opened in 1991 and closed in 2006. Although as a C&D facility the requirements for the funding of closure and post-closure care costs are significantly different from those associated with a Class I Landfill, there was no specific revenue source collected during the years it was in operation to fund these costs. As a consequence, during fiscal year 2000-01, significant funding was provided (totaling $270,000) from the remaining proceeds of the $9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

Bunnell Landfill (Fund 148) – Created to account for the funds placed in escrow for long-term maintenance (i.e. closure and post-closure care costs for up to thirty years after final closure) for the Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture. The Bunnell Landfill was opened in 1974 and closed in 1989. Since this landfill was closed prior to the implementation of regulations providing for the funding of closure and post-closure care costs, no revenue source existed to fund these costs. As a consequence, this fund received funding during fiscal year 2000-01 (totaling approximately $570,000) from the remaining proceeds of the $9,100,000 Flagler County Infrastructure Sales Surtax Improvement Revenue Bonds, Series 1991, originally issued for the purpose of constructing a new county landfill. This fund is not separately stated for financial reporting purposes but rather it is consolidated into the landfill enterprise fund.

*CDBG-ED Florida Rock (Fund 150) – Established to account for the $695,389 Small Cities Community Development Block Grant (CDBG) received from the State of Florida, Department of Community Affairs (Grant Number 05DB-2Q-

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01-27-01-E11) the proceeds of which were used to construct a ¼ extension of Sawgrass Road/County Road 13 to the property line of Florida Rock Industries, Inc. Florida's Small Cities Community Development Block Grant (CDBG) program has five categories, one of which is Economic Development (ED). ED grants promote investment of private capital, retention of local businesses, expansion of local tax bases and the provision of long-term jobs for low and moderate income individuals. In return for the extension of Sawgrass Road, Florida Rock Industries, Inc. agreed to construct a block plant at an estimated cost of $1,580,650, and to purchase capital equipment, acquire real estate, construct a railroad spur, vertical well and septic, storage, warehouse and office facilities, all at an estimated cost of $3,306,071.00. The project was designed to provide 23 full-time jobs for local residents; 20 of those jobs were to be newly created and 11 of the newly created jobs were to be made available to low-to-moderate income residents. In addition to job creation, it is anticipated that the extension of Sawgrass Road will increase property values, tax revenues, and act as an impetus for new businesses to relocate in the County. The last financial activity directly associated with this grant occurred during fiscal year 2008-09.

Bimini Gardens MSTU (Fund 175) – Created, pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 99-10, and Flagler County Resolution Number 99-91, to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since initially levied in fiscal year 2000-01 at $0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended is limited to the "acquisition, construction, and improvement from time to time of roads and related drainage improvements" within Bimini Gardens.

*Colbert Lane Settlement (Fund 176) – Established on November 6, 2000 to account for the $310,000 proceeds received from the ITT Community Development Corporation for the express purpose of performing "all corrective and maintenance work on grassing, stormwater ponds, bicycle path pavement repair and roadway edge repairs identified as necessary by the county staff" on Colbert Lane from State Road 100 to Grand Haven North Entrance and South Park Road. Fund Balance as of September 30, 2009 totaled $64,563.69.

Espanola Special Assessment (Fund 177) – Established pursuant to the provisions of Flagler County Resolution Number 2002-31 (as adopted on February 28, 2002) to account for the proceeds of a per parcel special assessment of $11.76 per residential unit levied for the purpose of funding mosquito control services (including inspection services, surveillance and truck and aerial spraying) in the Espanola area. On April 21, 2003 the Board agreed to contract mosquito control services for this areas as well as the Rima Ridge Area (collectively known as the West Flagler

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Mosquito Control District, or WFMCD) to the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County annually applies for (and has annually received) state financial assistance from the Department of Agriculture and Consumer Services (DACS).

Rima Ridge Special Assessment (Fund 178) – Created pursuant to the provisions of Flagler County Resolution Number 2002-31 (as adopted on February 28, 2002) to account for the proceeds of a per parcel special assessment of $14.62 per residential unit levied for the purpose of funding mosquito control services (including inspection services, surveillance and truck and aerial spraying) in the Rima Ridge area. On April 21, 2003 the Board agreed to contract mosquito control services for this area as well as the Espanola Area (collectively known as the West Flagler Mosquito Control District, or WFMCD) to the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County annually applies for (and has annually received) state financial assistance from the Department of Agriculture and Consumer Services (DACS).

Municipal Services (Fund 180) – Established to account for services provided by Board of County Commissioners Departments to geographically limited areas of Flagler County (i.e. the unincorporated areas). Services provided include engineering, code enforcement, planning and zoning (the Building Inspection Division is budgeted in another fund). In addition to self-generated revenues (i.e. planning and zoning fees or code enforcement charges) significant sources of revenue in this fund include a portion of the state shared ½ cent sales tax as well as staff time charges (charges made by a department for the provision of services to another fund or department).

Building Department (Fund 181) – Created to account for building permit fees authorized by Chapter 553.80(1), Florida Statutes which provides "The governing bodies of local governments may provide a schedule of fees, as authorized by s. 125.56(2) or s. 166.222 and this section, for the enforcement of the provisions of this part. Such fees shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code." As a consequence, only costs associated with the inspection and enforcement of the provisions of Section 125.56, Florida Statutes, and of the Florida Building Code and the Florida Fire Prevention Code (i.e. building and fire inspections) are funded from this source.

Mediation / Arbitration (Fund 190) – Established, pursuant to the provisions of Section 44.108, Florida Statutes, to account for the proceeds of the service charges levied for the purpose of funding mediation and arbitration services. These funds were subject to "the supervision of the chief judge of the circuit in which the county is located". Chapter 2003-402, Laws of Florida, transferred responsibility for the funding of mediation services from the County to the State

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of Florida and the authority of the County to levy such service charges was eliminated effective July 1, 2004. Section 94 of Chapter 2004-265, Laws of Florida provided that "On July 1, 2004, all cash balances within county funds previously established to provide dedicated funding to benefit specific court related programs shall be used to fund these programs after July 1, 2004,until those funds are depleted." However, since the purpose for which the Mediation / Arbitration Trust Fund (Fund 190) no longer existed, based on the direction contained in correspondence received from Circuit Judge Kim C. Hammond, Clerk of the Circuit Court Gail Wadsworth and Court Administrator Mark A. Weinberg, the total fund balance remaining on September 30, 2009 is to be used to either offset expenditures associated with operating the Flagler County Teen Court program or to provide funds for treatment services associated with the Flagler County Drug Court Program.

Court Services (Fund 191) – This fund was originally created to account for the collection of various court related services charges upon the institution of certain actions and/or proceedings filed in the circuit and county courts. The funds collected from these service charges were to be used for the purpose of funding certain court services including court security, automation, maintenance, certain Clerk of the Court services and numerous vital court programs. This funding source was eliminated with the implementation of Article V of the Florida Constitution. Section 94 of Chapter 2004-265, Laws of Florida provided that " On July 1, 2004, all cash balances within county funds previously established to provide dedicated funding to benefit specific court related programs shall be used to fund these programs after July 1, 2004,until those funds are depleted." The funds remaining in the Court Services Fund (Fund 191) were used during fiscal year 2006-07 to fund capital costs associated with the Kim C. Hammond Justice Center.

Domestic Violence (Fund 192) – Established to account for that portion of the $201.00 surcharge levied pursuant to the provisions of Section 938.08, Florida Statutes ($115.00) which is "provided to the governing board of the county and must be used only to defray the costs of incarcerating persons sentenced under Section 741.283, Florida Statutes and provide additional training to law enforcement personnel in combating domestic violence."

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

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Court Innovations /Technology (Fund 194) – Established pursuant to the provisions of § 28.24(12)(e)1, Florida Statutes, to account for that portion ($2.00) of the additional $4.00 per page recording fee collected by the Clerk and distributed to the board of county commissioners to be used exclusively to fund court-related technology, and court technology needs as defined in Sections 29.008(1)(f)2. and (h), Florida Statutes, for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. Unexpended funds at year-end remain in this fund (Fund 194) and "roll-over" to the next year.

Juvenile Diversion (Fund 195) – Created Pursuant to § 939.185(1)(a)4., Florida Statutes, and Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05), to account for the ¼ portion of the additional court cost of $65.00 imposed by the Board of County Commissioners to be used "as determined by the board of county commissioners to support teen court programs, except as provided in s. 938.19(7), juvenile assessment centers, and other juvenile alternative programs." Inasmuch as the Board of County Commissioners, pursuant to the provisions of Section 938.19, Florida Statutes, and Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05) has chosen to impose the $3.00 additional court cost specifically in support of the Teen Court Program, this portion of the $65.00 additional court cost may not be used to support the Teen Court Program (See Section 938.19(7), Florida Statutes). Unexpended funds at year-end, if any, are transferred to the Court Innovations Fund (Fund 197).

Crime Prevention Fund (Fund 196) – Established Pursuant to § 775.083(2), Florida Statutes, to account for the court costs assessed and collected in each instance a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under state law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under state law. The court costs imposed by this section shall be $50 for a felony and $20 for any other offense and shall be deposited by the clerk of the court into an appropriate county account for disbursement for the purposes provided in this subsection. The county shall account for the funds separately from other county funds as crime prevention funds. The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523.

Court Innovations (Fund 197) – Created to account for that portion (25%) of the additional court cost authorized pursuant to § 939.185, Florida Statutes, and imposed by the Board of County Commissioners by the provisions of Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05) which is required to be used to fund innovative court programs, to supplement State funding of state court elements, and to aid the County in funding local requirements. Funds may not be expended without the consent of the Chief Judge or his/her designee. During prior

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fiscal years, significant funding was also received in this fund from Annual "Drug Court" Grants. This grant funding is no longer available. Unexpended funds at year-end, if any, remain in this fund (Fund 197) and "roll-over" to the next year.

Teen Court (Fund 198) – Created pursuant to the provisions of Section 938.19, Florida Statutes, as further implemented by the provisions of Flagler County Ordinance 2008-20 (as amended by Ordinance 2009-05), to account for the additional court cost of $3 assessed in the circuit and county court in the county against each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, or adjudicated delinquent for a violation of a criminal law, a delinquent act, or a municipal or county ordinance, or who pays a fine or civil penalty for any violation of chapter 316. Any person whose adjudication is withheld under s. 318.14(9) or (10) shall also be assessed the cost. All amounts collected by the clerk of the circuit court under this section shall be deposited into an account specifically for the operation and administration of the Flagler County Teen Court Program. Unexpended funds at year-end, if any, remain in this fund (Fund 198) and "roll-over" to the next year.

Daytona North Service District (Fund 702) – Established pursuant to the provisions of Section 125.01(1)(q), Florida Statutes, Flagler County Ordinance Number 83-15 (as amended by Flagler County Ordinance 90-9, 91-4, and 93-07) to account for the proceeds of a special per front foot assessment levied by the Board of County Commissioners and collected by the Tax Collector as a part of the tax roll. The per front foot assessment rate has remained unchanged since fiscal year 1992-93 at $0.58 per front foot. Authorized purposes for which the funds so generated may legally be expended is limited to providing and maintaining streets, recreation facilities, drainage facilities and services from funds derived from service charges, special assessments or taxes and any other sources of funds and revenues permitted by law, within such district only. In addition to special assessments collected with the Daytona North Service District, the Board of County Commissioners also "shares" portions of the ninth cent fuel tax and local option gas taxes received by the County with the Daytona North Service District.

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The County has seven debt service funds.

(ESL) Series 1998 (Fund 203) – Created to account for the periodic payment of principal and interest on the Limited Tax General Obligation and Refunding Bonds, Series 1998 which had an original face value of $5,105,000. These bonds 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

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DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

not limited to, water recharge areas and lands for parks and recreation. The bonds were limited obligations of the County. The payment of principal and interest on the bonds was 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 were due on July 1 of each year. Interest payments were due on January 1 and July 1 of each year. Interest was paid at a fixed rate of 3.97% per annum. The final maturity occurred on July 1, 2009. The Board of County Commissioners appropriated a reserve of $439,068 in the adopted fiscal year 2007-08 budget and used that amount to reduce the millage rate required in fiscal year 2008-09, the final year of debt service on this obligation. The final debt service payment was made in July 2009, using the accumulated balance in the fund plus a fiscal year 2009 millage levy of 0.0140 mills.

Colbert Lane Special Assessment (Fund 207) – Established to account for the periodic payments of principal and interest on the $3,730,000 Special Assessment Bond, Series 2002. This bond was issued in December 2002 to refund the Special Assessment Revenue Bonds, Series 1991 which financed the construction of extensions and improvements to Colbert Lane, along with two park access roads. The Special Assessment Bond, Series 2002 was issued to take advantage of the lower interest rates available in the marketplace, and was underwritten by Bank of America. Interest is payable at a fixed rate of 3.83% per annum. The final maturity date is July 1, 2014. Prior year's debt service was appropriated in fund 206 Special Assessment Revenue Bond Fund. The principal and interest on these obligations are payable solely from and secured by a prior lien upon and pledge of the proceeds of a special assessment levied against all property determined to be specifically benefitted by the project. The benefit is allocated on a per acre basis for the benefitted property. The current per acre assessment rate of $160.00 has remained constant for a number of years.

Reserve Colbert Lane (Fund 208) – Created to account for the cash funded debt service reserve account associated with the $3,730,000 Special Assessment Bond, Series 2002. The reserve account was created, via interfund transfer, on December 31, 2009 in the amount of $563,068.33. Rather than create the reserve account as a part of the Colbert Lane Special Assessment Fund (Debt Service Fund 207) wherein the amounts available could be utilized as provided in the bond documents, the reserve account was established as a completely separate fund. During fiscal year 2007-08, the bulk of the balance of the reserve account, $604,207, was transferred via interfund transfer to the Colbert Lane Special Assessment Fund (Debt Service Fund 207) where it will be used to fund debt service in the final year of the obligations (2014). Only a small residual balance (approximately $1,000) currently remains in this fund.

***These funds were not appropriated for in the FY 09-10 Adopted Budget.**

****Included as a Major Fund in the Audited Financial Statements for FY 07-08.**

DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

(ESL) II Series 2005 (Fund 209) – Established to account for the service principal and interest associated with the $6,665,000 Limited General Obligation Bonds, Series 2005, which were issued in February, 2005. Interest rates range from 3.00% to 3.625%. Principal payments are due on July 1 of each year. Interest payments are due on January 1 and July 1 of each year. The final maturity date is July 1, 2017. The millage rate required to meet debt service requirements in fiscal year 2009-10 is 0.0651 mills. This represents an increase of 0.0130 mills or 24.95% over the 2008-09 millage rate of 0.0521 mills and is primarily the result of reductions in the amount of taxable property value. Annual debt service requirements associated with the 2005 ESL Bonds totals approximately $660,000. On November 5, 2002, qualified electors residing in Flagler County approved a referendum authorizing the issuance of general obligation bonds in an amount not to exceed $6,700,000 payable from and secured by a pledge of ad valorem taxes levied at a rate not to exceed 0.163 mills annually on all taxable property within the County, with a debt service term not exceeding fourteen (14) years. The bonds were issued for the purpose of financing the acquisition of environmentally sensitive lands, including but not limited to, water recharge, parks, and recreation areas in Flagler County as provided in Resolution No. 2002-97 adopted by the Flagler County Board of County Commissioners on September 12, 2002. Reserves consist, at least in part, of amounts accumulated to make the next occurring installment of principal and interest. In addition, during a previous fiscal year, excess ad valorem tax revenues were generated. These funds are being depleted gradually over a period of several years in order to minimize the amount of millage rate variability from one fiscal year to the next.

Capital Construction Sinking, $34,105,000 Bond, Series 2005 (Fund 210) – Created to account for the periodic installments of principal and interest paid in connection with the $34,105,000 Capital Improvement Revenue Bonds, Series 2005, which were issued in September 2005 to finance the acquisition and construction of certain capital improvements in the County together with the funding of a reserve account. Principal and interest on the bonds is payable solely from and secured by a lien upon and pledge of all monies allocated for and distributed to the County from the Local Government Half-Cent Sales Tax, the 0.5% Discretionary Infrastructure Sales Surtax (levied pursuant to Ordinance Number 2002-17), the Communication Services Tax and the Guaranteed Portion of State Revenue Sharing. Interest rates range from 3.250% to 5.000%. Principal payments are due on October 1 of each year. Interest payments are due on April 1 and October 1 of each year. Average annual debt service is approximately $2,605,000 through fiscal year 2012-13 and falls to approximately $1,805,000 thereafter. The final maturity date is October 1, 2035.

Judicial Center $32,990,000 General Obligation Bonds, Series 2005 (Fund 211) – Established to account for the debt service required in connection with the $32,990,000 General Obligation Bonds, Series 2005, which were issued in

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DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

September, 2005. Interest rates range from 3.00% to 4.375%. The payment of the principal and interest on the bonds is payable from and secured by a pledge of ad valorem taxes on all taxable property within the County. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Average annual debt service totals $1,980,000. The final maturity date is July 1, 2035. On November 2, 2004, a majority of the qualified electors residing in Flagler County approved a referendum authorizing the issuance of general obligation bonds in an amount not to exceed $33,000,000 payable from and secured by a pledge of ad valorem taxes, with a debt service term not exceeding thirty (30) years. There is no stated limit on the millage rate which may be levied to pay the debt service on the bonds. The bonds were issued for the purpose of financing the construction of a new County Judicial Center. The millage rate required to meet debt service requirements in fiscal year 2009-10 is 0.2142 mills. This represents an increase over the 2008-09 millage rate of 0.1822 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.

(ESL) III Series 2009 (Fund 219) – Created to account for the required principal and interest payments in connection with the $10,000,000 Limited General Obligation Tax Bonds, Series 2009 which were issued in August, 2009. The interest rate is fixed at 5.11%. Principal payments are due on July 1 each year. Interest payments are due on January 1 and July 1 of each year. Given the fixed interest rate, the annual debt service requirement declines over the life of the bonds. Nevertheless, debt service requirements for fiscal year 2009-10 totals approximately $720,000. The final maturity date is July 1, 2029. On November 4, 2008, a majority of the qualified electors residing in Flagler County authorized the levy of an ad valorem tax in an amount not to exceed 0.25 mills for 20 years for the purpose of acquiring certain lands within the County to protect the drinking water supply, wildlife habitat and environmentally sensitive lands. The millage rate required to meet debt service requirements in fiscal year 2009-10 is 0.0792 mills. The referendum authorized the County to issue up to $40,000,000 in limited tax general obligation bonds to finance the cost to acquire the lands and, with certain limitations, make the land available for access, passive recreational uses and natural community restoration. Proceeds will be used to finance the cost of land acquisitions for Bings Landing Addition, Sweetbottom Plantation and Bay Drive Addition.

Capital Projects Funds are used to account for resources designated to construct or acquire general fixed assets and major improvements. The County has seven capital projects funds.

***These funds were not appropriated for in the FY 09-10 Adopted Budget.**

****Included as a Major Fund in the Audited Financial Statements for FY 07-08.**

DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

Emergency Communications E911 (Fund 302) – Established, pursuant to the provisions of Section 365.173(2)(c), Florida Statutes, to account for the proceeds of the monthly fee (currently 50¢) collected by voice communication service providers on both wireless and non-wireless communication services. Authorized uses of the E911 fees, as set forth in Section 365.172(9), Florida Statutes, include all costs directly attributable to the establishment or provision of E 911 service and contracting for E 911 services. In addition eligible costs include the functions of database management, call taking, location verification, and call transfer. However, the moneys may not be used to pay for any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity or for the costs of constructing, leasing, maintaining, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and E911 equipment rooms.

Environmental Sensitive Lands (Fund 303) – Created, at least in part, to account for the new money portion of the $5,105,000 Limited General Obligation & Refunding Bonds, Series 1998. These bonds were issued in December, 1998. Of the face amount of $5,105,000, $3,575,000 of the proceeds was used to refund the outstanding Series 1989 ESL Bonds. The remainder of $1,530,000 constituted new money, net of issuance costs of $9,000. The remaining balance in this fund ($114,029) was expended during fiscal year 2007-08 for 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.

Beachfront Parks Capital (Fund 307) – Established during fiscal year 1997-98 to account for that portion ($1,075,000) of the contribution received from the developer, to be used for capital improvements to the Malacompra Beach Front Park. On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowes Ocean Hammock, Ltd., and the simultaneous contribution of $1,675,000 from the developer. In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01 acre parcel known as the Malacompra Beach Front Park on a 306.98 acre parcel known as the Malacompra Greenway located along S.R. A-1-A. Fund 307 was established with $1,075,000 of the total contribution to cover the cost of Park improvements. The improvements may consist of restrooms, pavilions, benches, walkways, pedestrian and bike paths, picnic areas, site development, extension of water and sewer within the parks and all costs and fees associated with the planning, design, permitting and construction, as well as reconnection, of the wetlands bifurcated by Malacompra Road are all considered permissible uses of this construction/development money.

***These funds were not appropriated for in the FY 09-10 Adopted Budget.**

****Included as a Major Fund in the Audited Financial Statements for FY 07-08.**

DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

Beachfront Park Maintenance (Fund 308) – Created during fiscal year 1997-98 to account for that portion ($600,000) of the contribution received from the developer, to be used for maintenance of the capital improvements at the Malacompra Beach Front Park. On March 6, 1998, the Flagler County Board of County Commissioners adopted Resolution No. 98-10, further amending the Development Order for Hammock Dunes DRI, to allow for the exchange of park land with Lowe Ocean Hammock, Ltd., and the simultaneous contribution of $1,675,000 from the developer. In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01 acre parcel known as the Malacompra Beach Front Park on a 306.98 acre parcel known as the Malacompra Greenway located along S.R. A-1-A. Fund 308 was established with $600,000 of the total contribution to be deposited in an interest-bearing account as a trust fund for the maintenance of the Parks. Parks maintenance is to be provided from the interest generated on the Park Maintenance Trust Fund. In the event these monies are insufficient in any given year to cover the maintenance costs, up to 10% of the principal may be used to cover these costs. Monies were placed in reserves until construction of parks are completed in Fund 307.

Major Capital Projects OLD (Fund 309) – Established during fiscal year 2002-03 to account for a variety of major capital projects. The initial creation of this fund coincides with the imposition of the ½¢ Infrastructure Sales Surtax levied pursuant to the provisions of Section 212.055(2), Florida Statutes. This tax was levied beginning on January 1, 2003, following approval by referendum vote of qualified electors on September 10, 2002. Pursuant to interlocal agreement, dated November 18, 2002, the proceeds of the infrastructure sales surtax were allocated between Flagler County and the five incorporated municipalities therein. Pursuant to Section 4 of the interlocal agreement "The list of examples of projects anticipated to be accomplished by means of the proceeds of the infrastructure sales surtax is hereby adopted by the parties and is made a part of this agreement." Appendix B to the interlocal agreement presents the list of projects for Flagler County which are: 1) County Administration Building; 2) Multi-purpose facility; and 3) Youth Center. Based on the issuance of the $34,105,000 Capital Improvement Revenue Bonds, Series 2005 as well as the voter authorized issuance of the $32,990,000 General Obligation Bonds, Series 2005, the list of authorized projects was subsequently expanded to include the judicial center and, in addition to the government services building, the emergency operations center, all of which were funded from Fund 309. The County's proceeds from the ½¢ Infrastructure Sales Surtax was pledged for repayment of the $34,105,000 Capital Improvement Revenue Bonds, Series 2005. In addition, the County pledged the proceeds from the ½¢ Sales Tax, the guaranteed portion of state revenue sharing and the telecommunication tax for the repayment of these bonds. Capital projects costing in excess of $85,000,000 have been funded from this fund since its inception. Appropriations in this fund for fiscal year 2009-10 total $238,196.

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****Included as a Major Fund in the Audited Financial Statements for FY 07-08.**

DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

Major Capital Projects NEW (Fund 310) – Created during fiscal year 2008-09 to account for a variety of primarily grant funded capital projects (mostly parks and/or road construction related). Significant funding is being provided (for local matching funds and more) by an annual operating interfund transfer from the general fund.

2009 ESL (Environmentally Sensitive Lands) Capital Projects Fund (Fund 319) – Established during fiscal year 2008-09 to account for the net proceeds of the $10,000,000 Limited Tax General Obligation Bonds, Series 2009. The net proceeds (after subtracting the estimated costs of issuance of $51,000) of $9,949,000 were deposited into this fund in September, 2009 and used to fund the cost of acquiring the Bing's Landing Addition, Sweetbottom Plantation, and Bay Drive properties. Expenditures to date from this source for the purchase of properties total $9,984,619 to date.

Proprietary Fund Types - Proprietary funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on the balance sheet, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for the Proprietary Fund Types report increases (revenues) and decreases (expenses) in total economic net worth. The County has five enterprise funds and one internal service fund as follows:

Enterprise Funds

**Airport (Fund 401) – Created to account for the Flagler County Airport, a public use, General Aviation (GA) airport that is owned, operated and maintained under the direction of the Flagler County Board of County Commissioners. The Airport primarily serves corporate aviation and general aviation activity. There are no scheduled airlines providing service at the airport. The airport covers 1,145 acres with two lighted 5,000 foot long runways with associated lighted taxiways and ramps. The airport also has a 3,000 foot water runway. According to the Federal Aviation Administration (FAA) data, the airport ranks as the 4th busiest in Florida, out of 105 General Aviation airports with 190,000 takeoff and landings per year. The high amounts of air traffic led to the construction of an Air Traffic Control Tower, which went operational in October 2009. There are currently 65 aircraft based at the airport. Significant operating revenues are derived from the sale of fuel (both Avgas and Jet Fuel) as well as the rental of hangars, aircraft tie-downs and other land leases at the Airport. Capital Improvement Program (CIP) grants for airport operational and economic development projects are received from the FDOT and FAA and require varying percentage levels of local matching funds. The FAA provides entitlement grant funding for operational and safety related projects via the federal Airport Improvement Program (AIP). FDOT provides grant assistance for FAA, AIP and economic development projects.

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****Included as a Major Fund in the Audited Financial Statements for FY 07-08.**

DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

Sanitary Landfill (Fund 402) – Established to account for the operation, closure and postclosure care costs of the Old Kings Road Landfill, the Old Kings Road Construction and Demolition Debris (C&D) facility located just South of the Old Kings Road Landfill, and the Bunnell Landfill, as well as the costs associated with the household hazardous waste collection center and the used oil collection center. The Old Kings Road Landfill, a Class I Landfill, which also accepted yard waste, was opened in 1977 and closed in 1991. The Old Kings Road Construction and Demolition Debris C&D facility was opened in 1991 and closed in 2006. The Bunnell Landfill, a Class III Landfill, which accepted household garbage and furniture was opened in 1974 and closed in 1989. The County continues to operate the household hazardous waste collection center and the used oil collection center in spite of the fact that there is currently no dedicated revenue source to pay for them. Please see the fund descriptions for the Old Kings Road Landfill (Fund 145), the Construction & Demolition Debris Landfill (Fund 146), and the Bunnell Landfill (Fund 148), for a more complete discussion of closure and postclosure care cost funding. In addition, please note that these three special revenue funds are not separately stated for financial reporting purposes but rather they are consolidated into the sanitary landfill fund (Fund 402).

*Public Transportation (Fund 403) – Created to account for the operation of the Flagler County Public Transportation (FCPT) System. Flagler County Public Transportation 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 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. Significant portions of the operating revenues received to support FCPT are derived from government grants. FCPT contracts as a Medicaid provider, the Department of Transportation, Commission for the Transportation Disadvantaged, and as a Medicaid-Waiver provider with the Agency for Persons with Disabilities. Additional funding comes from local sources, including local governmental funding and farebox collections. Historically, however, FCPT has been unable to be 100% self-supporting. As a consequence, beginning with fiscal year 2008-09, the decision was made to close the Public Transportation Enterprise Fund (Fund 403) and to transfer the operation to the general fund under the auspices of the General Services Department.

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****Included as a Major Fund in the Audited Financial Statements for FY 07-08.**

DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

**Utility (Fund 404) – Originally established during fiscal year 2003-04 to account for the operation of the Beverly Beach Water and Wastewater Utility Systems, a relatively small utility, servicing 471 customers most of whom reside within the corporate limits of the Town of Beverly Beach. The anticipated user population at build out of the system is estimated to be approximately 1,200 customers. The Beverly Beach Water and Wastewater System currently purchases bulk water from the City of Palm Coast and treats its own wastewater. In addition to the Town of Beverly Beach Water and Wastewater System, the Board of County Commissioners has also 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. The operating details of these arrangements have not yet been finalized however, once finalized, any County operated water and wastewater utilities will also be accounted for in this fund.

Residential Solid Waste Collection (Fund 405) – Created to account for residential solid waste collection services provided in the unincorporated areas of Flagler County. Actual solid waste collection services are performed by a contracted vendor. Prior to January 1, 2008, billing for these services was performed by County Staff. As part of the fiscal year 2008-09 budget adoption process, a non-ad valorem per parcel special assessment was added to the tax bills. These special assessments represent the most significant revenue source in this fund. Solid Waste services provided include collection of residential solid waste twice a week, collection of recyclable materials once a week, and collection of yard trash once a week.

Internal Service Fund

The Health Insurance Fund (Fund 603) was established to account for the amounts collected and the claims paid in connection with the self-insured health benefits coverage provided to employees of the Board of County Commissioners, as well as employees of the various constitutional officers. In addition to major medical coverage, the County also self insures dental coverage. This fund also serves as a conduit for the payment of insurance premiums in the areas of vision insurance and life insurance.

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****Included as a Major Fund in the Audited Financial Statements for FY 07-08.**

APPROVED BUDGET FY 2010-2011

Flagler County
Board of County Commissioners
Investment Policy

Prepared by:

Gail Wadsworth
Clerk of the Circuit Court

Approved: January 20, 2009

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ATTACHMENT Glossary of Cash and Investment Management Terms

FLAGLER COUNTY
BOARD OF COUNTY COMMISSIONERS
INVESTMENT POLICY

I. PURPOSE

The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds of Flagler County Board of County Commissioners (hereinafter "Board"). This policy is designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

II. SCOPE

In accordance with Section 218.415, Florida Statutes, this investment policy applies to all financial assets, of the board with the exception of Pension Funds and funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Funds held by state agencies (e.g., Department of Revenue) are not subject to the provisions of this policy. Additionally, the policy does not include any financial assets under the direct control of any of the Constitutional Officers of Flagler County, and this policy becomes applicable at such time as direct control of the funds passes to the Board.

III. INVESTMENT OBJECTIVES

Safety of Principal

The foremost objective of this investment program is the safety of the principal of those funds within the portfolio. Investment transactions shall seek to be consistent with the other investment objectives, which are to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value.

Maintenance of Liquidity

The portfolio shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodical cash flow analyses will be completed in order to ensure that the portfolios are positioned to provide sufficient liquidity.

Return on Investment

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

IV. DELEGATION OF AUTHORITY

Responsibility for the investment program is vested with the Clerk of the Circuit Court ("Clerk"). Responsibility for the administration of the investment program is hereby delegated by the Clerk of the Circuit Court to the Finance Director, who shall maintain an Investment Procedures and Internal Controls Manual based on this policy. The Finance Director shall be responsible for monitoring internal controls, administrative controls and to regulate the activities of the Clerk's staff involved with the investment program. The Authorized Staff is limited to the following positions:

- Clerk
- Director of Finance
- Assistant Director of Finance

V. STANDARDS OF PRUDENCE

The standard of prudence to be used by the Authorized Staff shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. Authorized Staff acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectation are reported in a timely fashion to the Clerk and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The "Prudent Person" rule states the following:

> Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.

While the standard of prudence to be used by Authorized Staff who are officers or employees is the "Prudent Person" standard, any person or firm hired or retained to invest, monitor, or advise concerning these assets shall be held to the higher standard of "Prudent Expert". The standard shall be that in investing and reinvesting moneys and in acquiring, retaining, managing, and disposing of investments of these funds, the Investment Advisor shall exercise: the judgment, care, skill, prudence, and diligence under the circumstances then prevailing, which persons of prudence, discretion, and intelligence, acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments of the funds, so as to minimize the risk, considering the probable income as well as the probable safety of their capital.

VI. ETHICS AND CONFLICTS OF INTEREST

Employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees involved in the investment process shall disclose to the Clerk and the Board any material financial interests in financial institutions that conduct business with the Board, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the Board's portfolio.

VII. INTERNAL CONTROLS AND INVESTMENT PROCEDURES

The Finance Director shall establish a system of internal controls and operational procedures to protect the Board's assets and ensure proper accounting and reporting of the transactions related thereto. No person may engage in an investment transaction except as authorized under the terms of this policy. Independent auditors shall conduct a review of the system of internal controls as a normal part of the annual financial audit to the Board. Such internal controls shall include, but not limited to, the following:

Separation of functions:

By separating the person who authorizes or performs the transaction from the person or persons who record or otherwise account for the transaction, a proper separation of duties is achieved.

Custodial safekeeping:

Securities purchased from any bank or dealer, including appropriate collateral, shall be placed into a third party bank for custodial safekeeping.

Clear delegation of authority to subordinate staff members:

Subordinate staff must have a clear understanding of their authority and responsibilities to avoid any improper actions. Clear delegation of authority also preserves the internal control structure that is built around the various staff positions and their respective responsibilities.

Written confirmation of electronically initiated transactions for investments and wire transfers:

Due to the potential for error and improprieties arising from telephone or other electronically initiated transactions, all such transactions should be supported by written communications and approved by an individual other than the individual initiating said transaction. Repetitive wires do not require a secondary approval; however, all non-repetitive wires shall have secondary approval.

Documentation of transactions and strategies:

All transactions and the strategies that were used to develop said transactions should be documented in writing and approved by the appropriate person.

VIII. CONTINUING EDUCATION

The Finance Director and appropriate Authorized Staff shall annually complete 8 hours of continuing education in subjects or courses of study related to investment practices and products.

IX. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

Authorized Staff and Investment Advisor shall only purchase securities from financial institutions, which are qualified as public depositories by the Treasurer, or Chief Financial Officer of the State of Florida, "Primary Securities Dealers" as designated by the Federal Reserve Bank of New York, or from direct issuers of commercial paper and bankers' acceptances.

Authorized Staff and Investment Advisor shall only enter into Repurchase agreements with "Primary Securities Dealers" as designated by the Federal Reserve Bank of New York and financial institutions that are state qualified public depositories.

X. MATURITY AND LIQUIDITY REQUIREMENTS

A. To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements. Investments of current operating funds shall have maturities of no longer than twenty-four (24) months. Investments of bond reserves, construction funds, and other non-operating funds ("core funds") shall have a term appropriate to the need for funds and in accordance with debt covenants. The purchase of investments for core funds with maturities longer than five (5) years requires the Clerks approval prior to purchase. The maturities of the underlying securities of a repurchase agreement will follow the requirements of the Master Repurchase Agreements.

B. Investments do not necessarily have to be made for the same length of time that the funds are available. The basic criteria for consideration for investments are listed below:

1. Keep maturities short in a period of constantly rising interest rates based on Treasury bill auctions or the daily Federal Funds rate.

2. Maturities should be lengthened when the treasury yield curve is normal and is expected to remain that way based on economic reports taken as a whole. The yield curve is normal when short-term rates are lower than long-term rates.

3. Maturities should be lengthened when interest rates are expected to fall based on economic reports taken as a whole.

4. The yield curves of the market should be analyzed for significant breaks in yields over various maturity dates. The points at which the yield curve breaks are the points at which there are significant marginal declines in yields for incremental changes in the maturity dates. Investments should be made at these breaks in the yield curve so that yields will be maximized.

XI. RISK AND DIVERSIFICATION

Assets held shall be diversified to control risks resulting from over concentration of assets in a specific maturity, issuer, instruments, dealer, or bank through which these instruments are bought and sold. The Clerk shall determine diversification strategies within the established guidelines.

XII. MASTER REPURCHASE AGREEMENT

The Clerk will require all approved institutions and dealers transacting repurchase agreements to execute and perform as stated in the Master Repurchase Agreement. All repurchase agreement transactions will adhere to requirements of the Master Repurchase Agreement.

XIII. DERIVATIVES AND REVERSE REPURCHASE AGREEMENTS

Investment in any derivative products or the use of reverse repurchase agreements is specifically prohibited by this investment policy. A "derivative" is defined as a financial instrument the value of which depends on, or is derived from, the value of one or more underlying assets or indices or asset values.

XIV. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

After the Investment Advisor or the Finance Director has determined the approximate maturity date based on cash flow needs and market conditions and has analyzed and selected one or more optimal types of investments, a minimum of three (3) reputable, qualified, and financially sound banks and/or dealers must be contacted and asked to provide bids on securities in questions. Bids will be held in confidence until the highest bid is determined and awarded.

However, on an exception basis, securities may be purchased utilizing the comparison to current market price method. Acceptable current market price providers include, but are not limited to:

A. Telerate Information System,

B. Bloomberg Information Systems,

C. The Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing,

D. Daily market pricing provided by the Clerk's custody agents or their correspondent institutions.

Selection by comparison to a current market price, as indicated above, shall only be utilized when, in judgment of the investment advisor, the Clerk, or Finance Director, competitive bidding would inhibit the selection process.

Examples of when this method may be used include:

A. When time constraints due to unusual circumstances preclude the use of the competitive bidding process.

B. When no active market exists for the issue being traded due to the age or depth of the issue.

C. When a security is unique to a single dealer, for example, a private placement.

D. When the transaction involves new issues or issues in the "when issued" market.

Overnight sweep repurchase agreements will not be bid, but may be placed with the depository bank relating to the demand account for which the repurchase agreement was purchased.

XV. AUTHORIZED INVESTMENTS AND PORTFOLIO COMPOSITION

Investments should be made subject to the cash flow needs and such cash flows are subject to revisions as market conditions and the Board's needs change. However, when the invested funds are needed in whole or in part for the purpose originally intended or for more optimal investments, Authorized Staff may sell the investment at the then-prevailing market price and place the proceeds into the proper account at the Board's custodian.

The following are the guidelines for investments and limits on security types, issuers, and maturities as established by the Board. The Clerk or the Finance Director shall have the option to further restrict investment percentages from time to time based on market conditions. The percentage allocations requirements for investment types and issuers are calculated based on the original cost of each investment. Investments not listed in this policy are prohibited.

A. The Florida Local Government Surplus Funds Trust Fund ("SBA")

1. Investment Authorization

Authorized Staff may invest in the SBA. Any investment with the SBA will be evaluated with the same criteria as Money Market Mutual Funds, detailed in section K.

2. Portfolio Composition

A maximum of twenty five (25%) of available funds may be invested in the SBA.

3. Rating Requirements

The money market funds shall be rated "AAA" by Standard & Poor's or the equivalent by another rating agency.

4. Due Diligence Requirements

A thorough investigation of any money market fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed by the Treasurer that will contain a list of due diligence considerations that deal with the major aspects of any investment pool/fund. A current prospectus must be obtained and/or current pool documents and portfolio reports.

B. United States Government Securities

1. Purchase Authorization

Authorized Staff may invest in negotiable direct obligations, or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. Such securities will include, but not be limited to the following:

Cash Management Bills
Treasury Securities – State and Local Government Series (SLGS)
Treasury Bills
Treasury Notes
Treasury Bonds
Treasury Strips

2. Portfolio Composition

A maximum of 100% of available funds may be invested in the United States Government Securities.

3. Maturity Limitations

The length to maturity of any direct investment in the United States Government Securities is five (5) years from the date of purchase. Maturities longer than five (5) years require the Clerk's approval.

C. United States Government Agencies (full faith and credit of the United States Government)

1. Purchase Authorization

Authorized Staff may invest in bonds, debentures or notes issued or guaranteed by the United States Governments agencies, provided such obligations are backed by the full faith and credit of the United States Government. Such securities will include, but not be limited to the following:

Government National Mortgage Association
United States Export – Import Bank
Direct obligations or fully guaranteed certificates of beneficial ownership
Farmer Home Administration
Certificates of beneficial ownership
Federal Financing Bank
Discount notes, notes and bonds
Federal Housing Administration Debentures
General Services Administration
United States Maritime Administration Guaranteed
Title XI Financing
New Communities Debentures
United States Government guaranteed debentures
United States Public Housing Notes and Bonds

United States Government guaranteed public housing notes and bonds
United States Department of Housing and Urban Development
Project notes and local authority bonds

2. Portfolio Composition

A maximum of 50% of available funds may be invested in United States Government agencies.

3. Limits on Individual Issuers

A maximum of 25% of available funds may be invested in individual United States Government agencies.

4. Maturity Limitations

The length to maturity for an investment in any United States Government agency security is five (5) years from the date of purchase. Maturities longer than five (5) years require the Clerk's approval.

D. Federal Instrumentalities (United States Government sponsored agencies which are non-full faith and credit).

1. Purchase Authorization

Authorized Staff may invest in bonds, debentures or notes issued or guaranteed by Untied States Government sponsored agencies (Federal Instrumentalities which are non-full faith and credit agencies) limited to the following:

Federal Farm Credit Bank (FFCB)
Federal Home Loan Bank or its Clerk banks (FHLB)
Federal National Mortgage Association (FNMA)
Federal Home Loan Mortgage Corporation (Freddie-Macs) including Federal Home Loan Mortgage Corporation participation certificates

2. Portfolio Composition

A maximum of 75% of available funds may be invested in Federal Instrumentalities.

3. Limits on Individual Issuers

A maximum of 25% of available funds may be invested in any one issuer.

4. Maturity Limitations

The length to maturity for an investment in any Federal Instrumentality is five (5) years from the date of purchase. Maturities longer than five (5) years require the Clerk's approval.

E. Non-Negotiable Interest Bearing Time Certificates of Deposit

1. Purchase Authorization

Authorized Staff may invest in non-negotiable interest bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and/or in national banks organized under the laws of the United States and doing business and situated in this state, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes and provided that the bank is not listed with any recognized credit watch information service.

2. Portfolio Composition

A maximum of 50% of available funds may be invested in non-negotiable interest bearing time certificates of deposit or savings accounts.

3. Limits on Individual Issuers

A maximum of 25% of available funds may be deposited with any one issuer.

4. Maturity Limitations

The maximum maturity on any certificate shall be no greater than one (1) year from the date of purchase.

F. Repurchase Agreements

1. Purchase Authorization

a. Authorized Staff may invest in repurchase agreements comprised of only those investments based on the requirements set forth by the Clerk's Master Repurchase Agreement. All firms with whom the Clerk enters into repurchase agreements will have in place an executed Master Repurchase Agreement with the Clerk.

b. A third party custodian shall hold collateral for all repurchase agreements with a term longer than one (1) business day.

c. Securities authorized for collateral are negotiable direct obligations of the United States Government and Federal Instrumentalities with maturities under five (5) years and must have a mark-to-market value at a minimum of 102 percent during the term of the repurchase agreement. Immaterial short-term deviations from 102 percent requirement are permissible only upon the approval of the Authorized Staff.

2. Portfolio Composition

A maximum of 50% of available funds may be invested in repurchase agreements with the exception of one (1) business day agreements and overnight sweep agreements.

3. Limits on Individual Issuers

A maximum of 25% of available funds may be invested with any one institution with the exception of one (1) business day agreements and overnight sweep agreements.

4. Maturity Limitations

The maximum length to maturity of any repurchase agreement is 60 days from the date of purchase.

G. Commercial Paper

1. Purchase Authorization

Authorized Staff may invest in commercial paper of any United States company that is rated, at the time or purchase, “Prime-1” by Moody’s and “A-1” by Standard & Poor’s (prime commercial paper). In addition, corporate obligations allowed are corporate obligations issued by financial institutions that participate in the FDIC's Temporary Liquidity Guarantee Program and are fully insured by the FDIC and are guaranteed by the full faith and credit of the United States Government.

2. Portfolio Composition

A maximum of 25% of available funds may be directly invested in prime commercial paper.

3. Limits on Individual Issuers

A maximum of 10% of available funds may be invested with any one issuer.

4. Maturity Limitations

The maximum length to maturity for prime commercial paper shall be 270 days from the date of purchase.

H. Bankers’ Acceptances

1. Purchase Authorization

Authorized Staff may invest in bankers’ acceptances which are issued by a domestic bank which has at the time of purchase, an unsecured, uninsured and unguaranteed obligation rating of at least “Prime-1” by Moody’s or “A-1” by Standard & Poor’s.

2. Portfolio Composition

A maximum of 30% of available funds may be directly invested in bankers’ acceptances.

3. Limits on Individual Issuers

A maximum of 15% of available funds may be invested with any one issuer.

4. Maturity Limitations

The maximum length to maturity for bankers' acceptances shall be 180 days from the date of purchase.

I. Corporate Notes

1. Purchase Authorization

The Authorized Staff may invest in corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long term debt rating, at the time or purchase, at a minimum "Aa" by Moody's and a minimum long term debt rating of "AA" by Standard & Poor's. In addition, corporate obligations allowed are corporate obligations issued by financial institutions that participate in the FDIC's Temporary Liquidity Guarantee Program and are fully insured by the FDIC and are guaranteed by the full faith and credit of the United States Government.

2. Portfolio Composition

A maximum of 15% of available funds may be directly invested in corporate notes.

3. Limits on Individual Issuers

A maximum of 5% of available funds may be invested with any one issuer.

4. Maturity Limitations

The maximum length to maturity for corporate notes shall be 3 years from the date of purchase.

J. State and/or Local Government Taxable and/or Tax-Exempt Debt

1. Purchase Authorization

Authorized Staff may invest in state and/or local government taxable and/or tax-exempt debt, general obligation and/or revenue bonds, rated at least "Aa" by Moody's or "AA" by Standard & Poor's for long-term debt, or rated at least "MIG-2" by Moody's or "SP-2" by Standard & Poor's for short-term debt.

2. Portfolio Composition

A maximum of 20% of available funds may be invested in taxable and tax-exempt debts.

3. Limits on Individual Issuers

A maximum of 10% of available funds may be invested with any one issuer.

4. Maturity Limitations

A maximum length to maturity for an investment in any state or local government debt security is three (3) years from the date of purchase.

K. Registered Investment Companies (Money Market Mutual Funds)

1. Investment Authorization

Authorized Staff may invest in shares in a open-end and no-load money market fund provided such funds are registered under the Federal Investment Company Act of 1940 and operate in accordance with 17 C.F.R. § 270.2a-7, which stipulates that money market funds must have an average weighted maturity of 90 days or less. In addition, the share value of the money market funds must equal to $1.00.

2. Portfolio Composition

A maximum of 50% of available funds may be invested in money market funds.

3. Limits of Individual Issuers

A maximum of 25% of available funds may be invested with any one money market fund.

4. Rating Requirements

The money market funds shall be rated “AAA” by Standard & Poor’s or the equivalent by another rating agency.

5. Due Diligence Requirements

A thorough review of any money market fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed by the Finance Director that will contain a list of questions that covers the major aspects of any investment pool/fund. A current prospectus must be obtained and/or current pool documents and portfolio reports.

L. Intergovernmental Investment Pool

1. Investment Authorization

Authorized Staff may invest in intergovernmental investment pools that are authorized pursuant to the Florida Interlocal Cooperation Act, as provided in s. 163.01, F.S.

2. Portfolio Composition

A maximum of 25% of available funds may be invested in intergovernmental investment pools.

3. Rating Requirements

The investment pool shall be rated “AAA” by Standard & Poor’s or the equivalent by another rating agency.

4. Due Diligence Requirements

A thorough review of any investment pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed by the Finance Director that will contain a list of questions that covers the major aspects of any investment pool. A current prospectus must be obtained and/or current pool documents and portfolio reports.

XVI. PERFORMANCE MEASUREMENTS

In order to assist in the evaluation of the portfolio’s performance, the Clerk will use performance benchmarks. The use of benchmarks will allow the Clerk to measure its returns against other investors in the same markets.

A. The United States 91-Day Treasury Bill yield will be used as a benchmark as compared to the portfolios' net book value rate of return for current operating funds.

B. Investment performance of funds designated as core funds and other non-operating funds that have a longer-term investment horizon will be compared to an index comprised of U. S. Treasury or Government securities. The appropriate index will have a duration and asset mix that approximates the portfolios and will be utilized as a benchmark to be compared to the portfolio's total rate of return.

XVII. REPORTING

The Finance Director and/or Investment Advisor shall provide the Clerk with quarterly investment reports. Schedules in the quarterly report should include the following:

A. A listing of individual securities held at the end of the reporting period

B. Percentage of available funds represented by each investment type

C. Coupon, discount or earning rate

D. Average life or duration and final maturity of all investments

E. Par value and market value

On an annual basis, the Clerk or designee shall prepare and submit to the Board a written report on all invested funds. The annual report shall provide all, but not limited to, the following: a complete list of all invested funds, name or type of security in which the funds are invested, the amount invested, the maturity date, earned income, the book value, the market value and the yield on each investment.

The annual report will show performance on both a book value and total rate of return basis and will compare the results to the above-stated performance benchmarks. All investments shall be reported at fair value per GASB standards. Investment reports shall be available to the public.

XVIII. THIRD-PARTY CUSTODIAL AGREEMENTS

All securities, with the exception of certificates of deposits, shall be held with a third party custodian; and all securities purchased by, and all collateral obtained by; the Board should be properly designated as an asset of the Board. The securities must be held in an account separate and apart from the assets of the financial institution. A third party custodian is defined as any bank depository

chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida as defined in Section 658.12, Florida Statutes, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in the State of Florida. Certificates of deposits will be placed in the provider's safekeeping department for the term of the deposit.

The Clerk will execute on behalf of the Board, third party custodial agreement(s) with its bank(s) and depository institution(s). Such agreements may include letters of authority from the Clerk, details as to the responsibilities of each party, method of notification of security purchases, sales, and delivery, procedures related to repurchase agreements and wire transfers, safekeeping and transaction costs, procedures in case of wire failure or other unforeseen mishaps and describing the liability of each party.

The custodian shall accept transaction instructions only from those persons who have been duly authorized by the Clerk and which authorization has been provided, in writing, to the custodian. No withdrawal of securities, in whole or in part, shall be made from safekeeping, shall be permitted unless by such a duly authorized person.

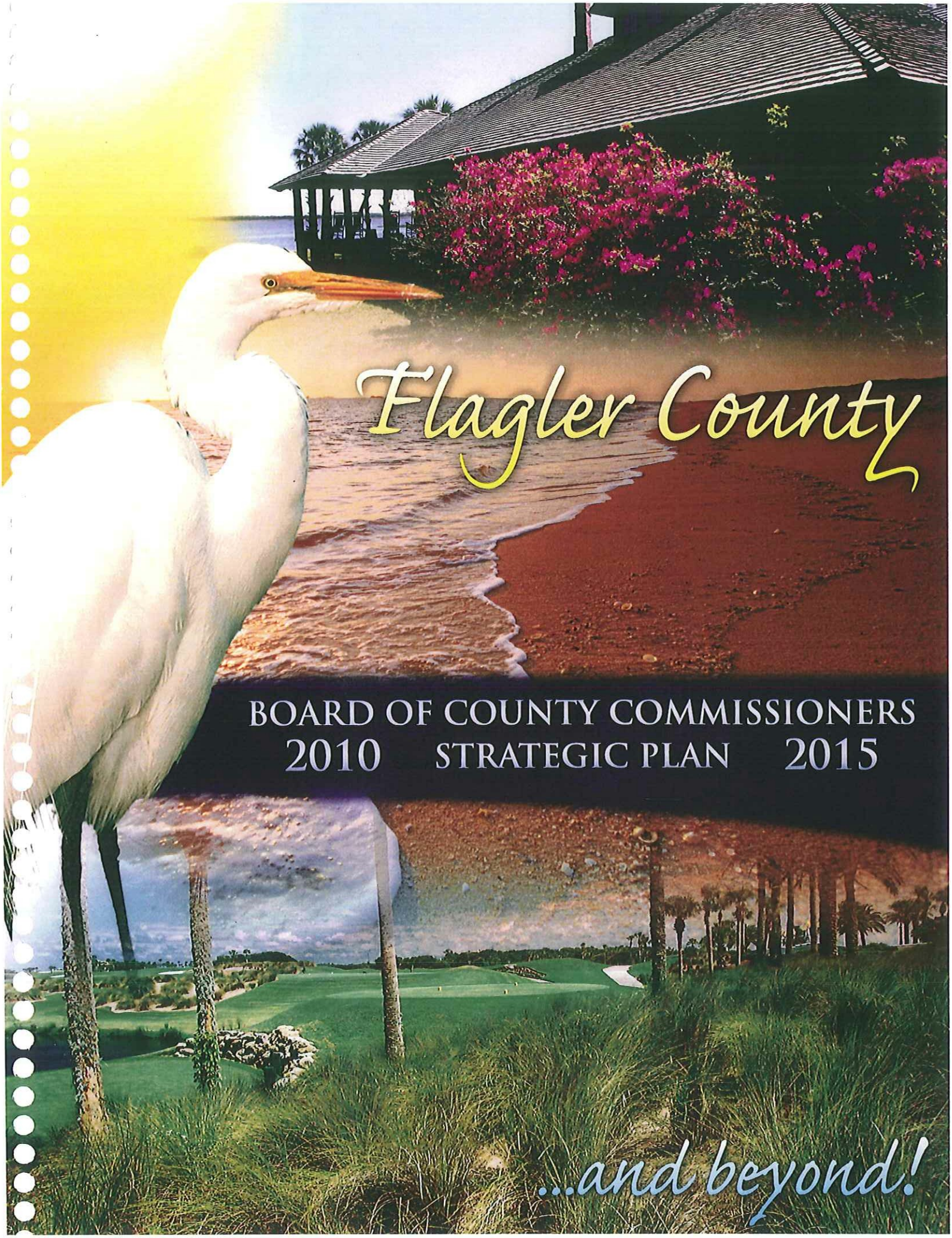
The custodian shall provide the Clerk with safekeeping receipts that provide detail information on the securities held by the custodian. Security transactions between a broker/dealer and the custodian involving the purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction. Securities held as collateral shall be held free and clear of any liens.

XIX. INVESTMENT POLICY ADOPTION

The investment policy shall be adopted by the Board. The Clerk shall review the policy annually and, if necessary, present modifications to the Board for approval.

Duly adopted this 20th day of January 2009.

BOARD OF COUNTY COMMISSIONERS
FLAGLER COUNTY, FLORIDA


Flagler County
BOARD OF COUNTY COMMISSIONERS
2010 STRATEGIC PLAN 2015
...and beyond!

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

Chair Milissa Holland

Vice Chair George Hanns

Commissioner Bob Abbott

Commissioner Alan Peterson

Commissioner Barbara Revels

Craig Coffey, County Administrator
Albert Hadeed, County Attorney
Sally Sherman, Deputy County Administrator

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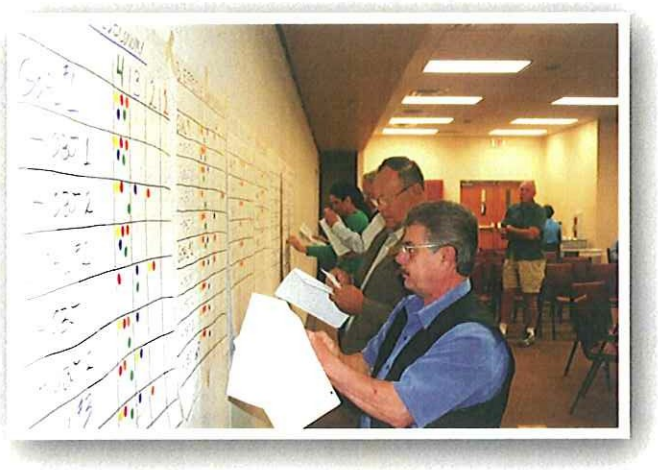
INTRODUCTION

This strategic plan was developed in a series of discussions by the Flagler County Commission in the Spring of 2009. The purpose of the planning process was for the Commission to develop a joint vision of the future they desired for the County, and to develop agreed-upon goals and implementation strategies for the period 2010-2015 and beyond that will move the County towards that future. The plan does not attempt to be comprehensive; its focus is on priorities and how to achieve them.



The plan consists of five sections.

Vision and Role

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

Issues and Goals

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

Priorities

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

Objectives

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

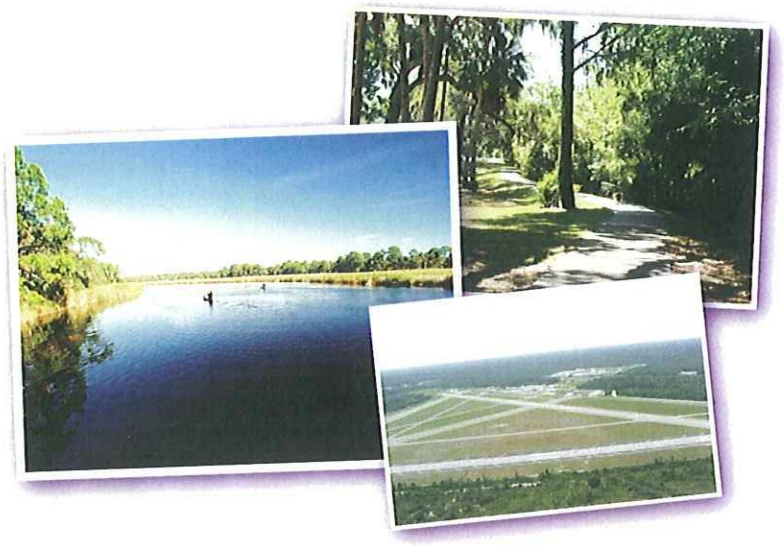
Implementation Actions

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

Vision And Role

Vision

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



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

The County's Role

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

Leadership

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

Cooperation with and Assistance to Flagler Municipalities

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

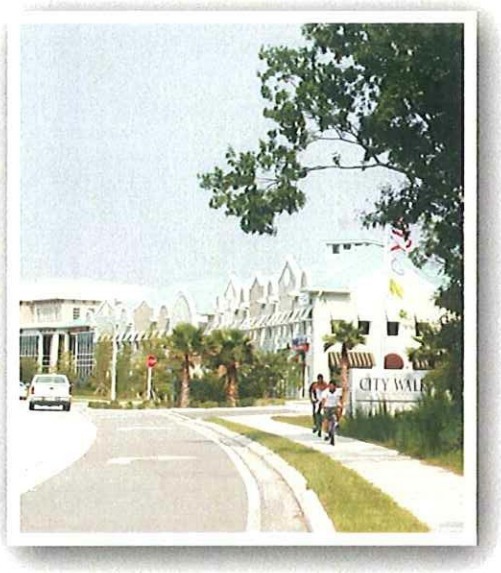
Implementation

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

Issues And Goals

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

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



Goal A.1

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

Goal A.2

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

Goal A.3

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

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

Goal B.1

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

Goal B.2

A sustainable agricultural community.

C. Protecting the Environment, Preserving Our Natural Resources

Goal C.1

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

D. Preserving Our Heritage

Goal D.1

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

E. Social Services

Goal E.1

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

Goal E.2

Reduced correctional system loads through programs that address

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

F. Infrastructure and Public Services

Goal F.1

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

PRIORITIES

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

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

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

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

Highest Priorities – Top Tier

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

Obj. A.1.1: Develop an economic development plan that:
- sets a target for the percentage of the tax base that should be commercial and industrial
- identifies targeted businesses and industries
- provides incentives to targeted businesses and industries
- incorporates the Comprehensive Economic Development Strategy (CEDS) wherever possible

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

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

Highest Priorities – Tier 2

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

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

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

Highest Priorities – Tier 3

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

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

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

Additional Priorities

The Commission also identified the following as additional priorities.

Obj. A.2.1: Develop a County affordable housing program that can stimulate the production of workforce housing. Include aggressive measures to recapture program funds to ensure the sustainability of the program.

Obj. E.2.1: Support the Flagler County School Board and others in maintaining youth programs, as resources permit.

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

OBJECTIVES

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

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

Goal A.1

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

Obj. A.1.1:

Develop an economic development plan that:

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

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

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

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

Goal A.2

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

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

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

Goal A.3

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

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

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

Goal B.1

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

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

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

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

Obj. B.1.3: Place greater emphasis in the Environmentally Sensitive Lands Program on acquisition of lands that support smart growth objectives, consistent with the environmental purposes of the program.

Obj. B.1.4: Require new developments to provide greenways and buffers around developed areas.

Obj. B.1.5: Ensure that new development allows, as appropriate, for a range of transportation options that support smart growth, including transit, walkability, and a greater range of options that address workforce transportation needs.

Goal B.2:

A sustainable agricultural community.

Obj. B.2.1: Recognize and protect the existing rural character of the County.

Obj. B.2.2: Ensure that land use regulations allow for and support a sustainable agricultural community.

Obj. B.2.3: Allow the use of conservation development as a tool to protect agricultural land as well as natural areas.

Obj. B.2.4: Allow appropriate energy-producing facilities and agriculture-compatible revenue generating activities in rural areas as a way of maintaining the economic viability of agriculture.

C. Protecting the Environment, Preserving Our Natural Resources

Goal C.1

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

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

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

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

D. Preserving Our Heritage

Goal D.1

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

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

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

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

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

E. Social Services

Goal E.1

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

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

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

Goal E.2

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

Obj. E.2.1: Support the Flagler County School Board and others in maintaining youth programs, as resources permit.

Obj. E.2.2: Support drug and alcohol treatment centers, as resources permit.

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

F. Infrastructure and Public Services

Goal F.1

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

Waste Management

Obj. F.W.1: Develop an aggressive recycling program that includes, if feasible, generation of revenue from recycling to help defray the costs of the program.

Obj. F.W.2: Review options for transport and disposal of Flagler waste in new and innovative ways. Include consideration of options that generate revenue, especially waste-to-energy.

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

Transportation

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

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

Water and Sewer

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

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

Public Safety

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

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

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

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

Library

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

IMPLEMENTATION

Challenges and Overall Strategies

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

Challenge – Funding

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

Strategies

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

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

Challenge – Respecting Property Rights

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

Strategies

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

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

Challenge – Working with Municipalities

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

Strategies

Continue cooperative meetings with municipalities.

Enhance on-going coordination on infrastructure and planning issues.

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

Challenge – Unfunded Mandates

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

Strategies

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

Challenge – "Branding"

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

Strategy

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

Actions

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

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

GOAL/OBJECTIVE	IMPLEMENTATION	T	$
A. Diversified Economy, Increased Commercial and Industrial Tax Base, Sustainable Business Community			
Goal A.1: A diversified economy that provides a range of job opportunities that raise median County income, a high level of employment, and increased tax base.			
Obj. A.1.1: Develop an economic development plan that: • sets a target for the percentage of the tax based that should be commercial and industrial • identifies targeted businesses and industries • provides incentives to targeted businesses and industries • incorporates the Comprehensive Economic Development Strategy wherever possible	By April 2010, through a Flagler economic development entity or in-house, and in conjunction with the cities, develop an economic short- and long-range plan that sets targets for increases in the amount of property in commercial and industrial land use, as well as identifies targeted businesses and industries, and increases incentives for those targeted businesses and industries. Actual cost of any incentives	M	L L-H
Obj. A.1.2: Review current land development codes and other County regulations to identify and remove obstacles to desired economic development, without compromising growth management	By April 2011, as part of the Land Development Code rewrite beginning in April 2010, remove any identified obstacles to desired economic development that does not otherwise compromise the quality of the development.	H	M

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

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

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

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

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

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

	or kiosks for on-site resources.	L	L
E. Social Services			
Goal E.1: Elder care and homeless services to meet the needs of those who do not have other options, provided as economically as possible and to the extent resources permit.			
Obj. E.1.1: Develop short- and long-term plans for addressing elder care, homelessness, and related issues, to the extent resources permit.	By June 2010, develop a plan to address needs/gaps in our social service system. The plan should: • identify needs and gaps; • describe process for prioritizing needs/gaps; • identify options for addressing needs/gaps ; • include anticipated costs, proposed partners, and potential funding sources.	H	L
	Consider establishing a task force to develop all or part of this plan.	M	L
	Implement additional or expand existing social programs.	H	H
Obj. E.1.2: Review existing and proposed elder care programs to ensure that services are provided as economically as possible. Include consideration of whether a larger share of expenses can be recovered from recipients of services.	By August 2009, as part of this year's budget process and every year thereafter identify programs where differences lie between the costs to provide the program and revenues received. Determine whether to continue the program, whether modifications to the program are needed, or whether charges to end-users can be increased to better cover the costs of the	M	L

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

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

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

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

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

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

CONSENSUS SOLUTIONS

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FCRC Consensus Center

"The purpose of the FCRC is to serve as a neutral resource to assist citizens and public and private interests in Florida to seek cost-effective solutions to public disputes and problems through the use of alternative dispute resolution and consensus building."
--F.S. Public Postsecondary Education §1004.59

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

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

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

Flagler County Board of County Commissioners
FY 2010-2011

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