Table of Contents

1 - Summary

Page

BOCC County Wide Organizational Chart . . . 1 - 1
Sources of All Funds . . . 1 - 2
Use of All Funds . . . 1 - 3
General Fund Summary of Revenues and Expenditures . . . 1 - 6
Appropriation Summary by Category . . . 1 - 8
History of Assessed Property Valuation & Millage Rates . . . 1 - 10
History of Combined Millage Rate . . . 1 - 11
How Much Property Tax Revenue Have We Levied for the General Fund? . . . 1 - 13
Five Year Projection of Revenues . . . 1 - 17
Position Authorization Summary . . . 1 - 21
Appropriation Summary of Personal Services . . . 1 - 24
Personal Services Category All Funds BOCC only . . . 1 - 25
Summary of Revenues and Expenditures by Fund/Activity . . . 1 - 27
Revenues and Expenditures Summary by Fund . . . 1 - 28
Reserves Summary by Fund . . . 1 - 53
Interfund Transfers Summary . . . 1 - 57
Fund Balance History by Fund . . . 1 - 58
2009 Countywide Taxable Values . . . 1 - 61

2 - General Fund - Constitutional/Judicial

Appropriation Summary – Constitutional and Judicial . . . 2 - 1
Constitutional Organizational Chart . . . 2 - 2
Constitutional Summary . . . 2 - 3
Sheriff Organizational Chart . . . 2 - 4
Sheriff . . . 2 - 6
Property Appraiser . . . 2 - 11
Tax Collector . . . 2 - 14
Clerk of the Circuit Court . . . 2 - 17
Supervisor of Elections . . . 2 - 32
Judicial Organizational Chart . . . 2 - 34

Table of Contents

2 - General Fund - Constitutional/Judicial (continued)

Page

Judicial Summary . . . . . 2 - 36
State Attorney . . . . . 2 - 37
Public Defender . . . . . 2 - 39
Circuit Court . . . . . 2 - 41
Court Expenses . . . . . 2 - 43
Court Reporter . . . . . 2 - 45
Drug Court Grant . . . . . 2 - 47
Guardian Ad Litem . . . . . 2 - 49
County Court . . . . . 2 - 51

3 - General Fund - Board of County Commissioners

Appropriation Summary General Fund BOCC . . . . . 3 - 1
Administrative Summary . . . . . 3 - 3
Board of County Commissioners . . . . . 3 - 4
Administration . . . . . 3 - 7
Land Management . . . . . 3 - 8a
County Attorney . . . . . 3 - 10
Economic Development . . . . . 3 - 12
Financial Services Organizational Chart . . . . . 3 - 13
Financial Services Summary . . . . . 3 - 14
Budget . . . . . 3 - 16
Purchasing . . . . . 3 - 19
Information Technology . . . . . 3 - 22
Community Services Organizational Chart . . . . . 3 - 24
Community Services Summary . . . . . 3 - 25
Human Resources . . . . . 3 - 27
County Extension Services . . . . . 3 - 30
Social Services Summary . . . . . 3 - 32
Social Services Administration . . . . . 3 - 34

Table of Contents

3 - General Fund - Board of County Commissioners (continued) Page

Human Services . . . 3 - 38
Senior Services . . . 3 - 44
Adult Day Care . . . 3 - 48
Congregate & Home Delivered Meals . . . 3 - 51
Social Services Grants . . . 3 - 53
Veterans Services . . . 3 - 55
Library Summary . . . 3 - 57
Library . . . 3 - 61
Bunnell Library . . . 3 - 63
General Services Organizational Chart . . . 3 - 65
General Services Summary . . . 3 - 66
Administration . . . 3 - 67
Fleet Management . . . 3 - 70
Facilities Management . . . 3 - 73
Government Services Building (GSB) . . . 3 - 77
Public Transportation . . . 3 - 80
Parks and Recreation Summary . . . 3 - 86
Recreation Facilities . . . 3 - 87
Princess Place . . . 3 - 89
Bull Creek Fish Camp . . . 3 - 91
Recreation Services/Recreation Sports Leagues . . . 3 - 93
Parks & Recreation Grants . . . 3 - 95
Civic Arena . . . 3 - 97
Emergency Services Organizational Chart . . . 3 - 98
Emergency Services Summary . . . 3 - 99
Emergency Services Administration . . . 3 - 101
Emergency Management . . . 3 - 104
Emergency Communications 800 MHz Radio System . . . 3 - 108
Flight Operations . . . 3 - 111
Fire/Rescue . . . 3 - 115
Emergency Services Grants . . . 3 - 118

Table of Contents

3 - General Fund - Board of County Commissioners (continued) Page

Non-Departmental Summary . . . 3 - 120
Pooled Expenditures . . . 3 - 121
Interfund Transfers . . . 3 - 124
Tax Increment Financing . . . 3 - 127
Capital Improvements General Fund . . . 3 - 128
Medical Examiner . . . 3 - 129
Reserves . . . 3 - 130
Value Adjustment Board . . . 3 - 132
General Liability Insurance . . . 3 - 134

4 - Enterprise and Other Operating Funds

Appropriation Summary Enterprise and Other Operating Funds . . . 4 - 1
Administration - Public Works . . . 4 - 4
Maintenance/Projects . . . 4 - 5
Local Option Fuel Tax-Revenue Description . . . 4 - 9
County Fuel Tax/Constitutional Fuel Tax-Revenue Descriptions . . . 4 - 10
Growth Management Organizational Chart . . . 4 - 11
Municipal Services Fund Summary . . . 4 - 12
Administration-Growth Management . . . 4 - 14
Planning & Zoning . . . 4 - 17
Code Enforcement . . . 4 - 20
Interfund, Pooled, & Investments . . . 4 - 22
Building . . . 4 - 25
Engineering . . . 4 - 31
Airport . . . 4 - 36
Utilities Operating . . . 4 - 41
Solid Waste . . . 4 - 48
Residential Solid Waste Collection . . . 4 - 51
Emergency Communications E-911 Database . . . 4 - 54
Health Insurance Fund . . . 4 - 60

Table of Contents

5 - Special Revenue Funds

Page

Appropriation Summary - Special Revenue Funds . . . . . 5 - 1
Tourist Development Summary . . . . . 5 - 3
Tourist Development Capital Projects 30% . . . . . 5 - 4
Tourist Development Promotions & Advertising 55% . . . . . 5 - 5
Tourist Development Beach Restoration 15% . . . . . 5 - 6
Parks & Recreation Impact Fee . . . . . 5 - 8
Recreation Impact Fees Summary . . . . . 5 - 9
Park Impact Fee Zone 1 . . . . . 5 - 10
Park Impact Fee Zone 2 . . . . . 5 - 11
Park Impact Fee Zone 3 . . . . . 5 - 12
Park Impact Fee Zone 4 . . . . . 5 - 13
Transportation Impact Fee . . . . . 5 - 14
Transportation Impact Fees Summary . . . . . 5 - 15
Transportation Impact Fee East . . . . . 5 - 16
Transportation Impact Fee West . . . . . 5 - 17
Transportation Impact Fee Palm Coast . . . . . 5 - 18
Transportation Impact Fee New East . . . . . 5 - 19
Landfill Organizational Chart . . . . . 5 - 20
Landfill Closure Cost Summary . . . . . 5 - 21
Long Term Closure Old Kings Road . . . . . 5 - 22
Long Term Closure C&D Facility . . . . . 5 - 23
Long Term Closure Bunnell . . . . . 5 - 24
Organizational Chart MSTU and MSBU . . . . . 5 - 26
MSTU and MSBU Summary . . . . . 5 - 27
Espanola Special Assessment . . . . . 5 - 28
Rima Ridge Special Assessment . . . . . 5 - 30
Bimini Gardens MSTU . . . . . 5 - 32
Daytona North Service District . . . . . 5 - 34
Judicial Funds Summary . . . . . 5 - 36
Court Services . . . . . 5 - 37

Table of Contents

5 - Special Revenue Funds (continued)

Page

Courthouse Facilities . . . . . 5 - 38
Domestic Violence Trust . . . . . 5 - 40
Alcohol & Drug Abuse Trust . . . . . 5 - 42
Court Innovations Technology . . . . . 5 - 44
Juvenile Diversion . . . . . 5 - 50
Court Innovations . . . . . 5 - 54
Teen Court . . . . . 5 - 56
Legal Aid . . . . . 5 - 58
Law Enforcement Trust . . . . . 5 - 60
Law Library . . . . . 5 - 62
Crime Prevention . . . . . 5 - 64
SHIP Program . . . . . 5 - 67
Constitutional Gas Tax . . . . . 5 - 71
Grant Projects . . . . . 5 - 72
Economic Development . . . . . 5 - 74
Utility Regulatory Authority . . . . . 5 - 75
Environmentally Sensitive Lands . . . . . 5 - 77
Capital Funds Organizational Chart . . . . . 5 - 79
Capital Funds Summary . . . . . 5 - 80
Environmentally Sensitive Lands Capital . . . . . 5 - 81
Beachfront Parks Capital . . . . . 5 - 82
Beachfront Park Maintenance Capital . . . . . 5 - 83
Major Capital Projects (Old) . . . . . 5 - 84
Major Capital Projects (New) . . . . . 5 - 85

6 - Debt Services

Debt Issues . . . . . 6 - 1
County Wide Debt Services Payments for FY 2009-2010 . . . . . 6 - 2

Table of Contents

6 - Debt Services (continued)

Page

Debt Schedules . . . . . 6 - 3
County Debt . . . . . 6 - 4
Debt Service Funds . . . . . 6 - 5
Debt Services Summary . . . . . 6 - 6
Environmentally Sensitive Lands (ESL) $5,105,000 Series 1998 . . . . . 6 - 7
Colbert Lane $3,730,000 Special Assessment Bond (2002) . . . . . 6 - 10
Environmentally Sensitive Lands (ESL) II $6,665,000 Series 2005 . . . . . 6 - 13
Capital Construction Sinking, $34,105,000 BOND, Series 2005 . . . . . 6 - 16
Judicial Center $32,990,000 General Obligation Bonds, Series 2005 . . . . . 6 - 19
Environmentally Sensitive Lands (ESL) III $951,436 Series 2009 . . . . . 6 - 22

7 - Capital Projects

Minor Capital Projects . . . . . 7 - 1
Major Capital Projects . . . . . 7 - 3
Five Year CIP Program . . . . . 7 - 69

8 - Capital Equipment Purchases & Capital Technology Plan

Capital Equipment Replacement Program . . . . . 8 - 1
Capital Equipment Purchases Historical Summary . . . . . 8 - 3
Capital Equipment Purchases FY 2009-2010 . . . . . 8 - 4
Capital Equipment Purchases FY 2010-2011 . . . . . 8 - 6
Capital Equipment Purchases FY 2011-2012 . . . . . 8 - 8
Capital Equipment Purchases FY 2012-2013 . . . . . 8 - 10
Capital Equipment Purchases FY 2013-2014 . . . . . 8 - 12
Information Technology Replacement Program . . . . . 8 - 14
FY 2010 Scheduled Replacement Plan . . . . . 8 - 15

Table of Contents

9 - Appendices

Page

Pay Classification System BOCC only . . . . . 9 - 1
Flagler County BOCC Fund Structure . . . . . 9 - 10
Classification Of Funds . . . . . 9 - 11
Flagler County BOCC Chart of Accounts . . . . . 9 - 18
Summary of Financial Policies . . . . . 9 - 24
Flagler County Budget Policy . . . . . 9 - 26
Flagler County Fund Balance Policy . . . . . 9 - 31
Florida Statutes Chapter 129 . . . . . 9 - 40
Florida Statutes Chapter 200.065 . . . . . 9 - 51
Florida Statutes Chapter 200.068 . . . . . 9 - 64
Basis of Budgeting and Requirements . . . . . 9 - 66
Budget Process . . . . . 9 - 67
History of Flagler County Population . . . . . 9 - 71
Flagler County Per Capita Income . . . . . 9 - 72
Major Private Sector Employers . . . . . 9 - 72
Glossary of Terms & Acronyms . . . . . 9 - 73

10 - Goals/Strategic Plan

Flagler County Board of County Commissioners Strategic Plan 2010-2015 . . . . . 10 - 1