

## **PROGRAM DESCRIPTIONS**

### **BOARD OF COUNTY COMMISSIONERS**

The Board of County Commissioners are elected County wide and comprised of five members in Flagler County representing five districts. Flagler County is a non-Charter County. This Board has the power of self-government as provided in general or special law. It enables the Board with the ability to enact County ordinances not inconsistent with general or special law.

The County Commissioners are the policy decision makers and some of the many responsibilities are management of growth and land use, adopting a County budget, setting tax rates, establishing and enforcing local laws and ordinances.

James A. Darby  
Robert Abbott  
James M. O'Connell  
Milissa Holland  
George Hanns

Chairman, District Three  
District Four  
Vice Chairman, District One  
District Two  
District Five

### **COUNTY ADMINISTRATION**

The Administration Department directs Flagler County operations and acts as a liaison between County staff and the County Commission. The County Administrator implements the policies, procedures and objectives formulated by the Board of County Commissioners. This department coordinates and oversees all day-to-day affairs of the County by way of the various departmental functions. The County Administrator is responsible for overseeing the fiscal health of Flagler County.

### **COMMUNICATIONS**

Flagler County Communications Division is responsible for informing the citizens of Flagler County on services, issues and events affecting its citizens. The division uses a wide range of tools to achieve this task such as news releases, speaking engagements, websites, media relations, public meetings, television productions, personal contact, and other content related material.

### **AIRPORT**

The Flagler County Airport (X47) 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 airport operates in accordance with policies and regulations as set forth by the Florida Department of Transportation (FDOT) and the Federal Aviation Administration (FAA). The Airport is operated as an Enterprise Fund Activity within the Flagler County annual budget and receives no local taxpayer funding for airport operations, maintenance, or capital improvements. Capital Improvement Program (CIP) grants for airport improvement and economic development projects are received from the FDOT and FAA and require varying 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. The airport covers 1,145 acres with two 5,000-foot long, 100-foot wide runways and a 3,000-foot water runway on Gore Lake. 86 aircraft are currently based at Flagler County Airport. With over 193,000 takeoffs and landings

## **PROGRAM DESCRIPTIONS**

### **AIRPORT (Continued)**

per year, FDOT has the Airport listed as the 4<sup>th</sup> busiest GA airport in Florida, and according to the FAA's database, Flagler County is the busiest of over 4,200 GA Airports without an Air Traffic Control Tower in the nation.

### **COUNTY ATTORNEY**

The County Attorney's Office utilizes a small, four person professional staff consisting of two attorneys and two legal assistants, to provide a high volume of legal advice, legal counsel, and legal representation to the Board of County Commissioners, County Administrator, County departments, appointed County boards, councils, and committees, and is available to all County Constitutional Officers for assistance when requested. This 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. This 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 working 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 standardization of all documents and procedures that form the relationships between Flagler County and its citizens and businesses

## **PROGRAM DESCRIPTIONS**

### **PUBLIC WORKS**

#### **Public Works Administration:**

Provides management, direction and supervision to the entire Public Works Department. This pertains to the management of the Department's twenty-three (23) employees, as well as its heavy equipment and rolling stock, budgetary and purchasing requirements and coordination with other departments, agencies and the general public. The Administration division is also responsible to monitor the completion of various maintenance and new construction projects, including those funded by granting agencies. During and after natural disasters, this division plays an important role in the coordination and completion of the clean-up process, which also includes extensive reporting to FEMA for reimbursement purposes. .

#### **Paved and Unpaved Road Maintenance:**

Paved and Unpaved Road Maintenance is responsible for the maintenance of County roads and drainage systems, signage, improving existing roads, drainage and constructing new roads in order to enhance the quality of life for all Flagler County residents. Maintenance activities include, but are not limited to, grading County maintained unpaved roads, patching potholes on paved roads, mowing road right-of-ways, cleaning and maintaining storm drain systems, cleaning drainage ditches, removing and/or trimming trees (for safety purposes), maintaining signage along roadways and intersections and responding to citizen inquiries and complaints. During and after emergencies and/or natural disasters, such as fires or hurricanes, the Paved and Unpaved Road Maintenance division provides the support to clear the roadways of debris for emergency and utility vehicles, as well as general highway traffic.

## **PROGRAM DESCRIPTIONS**

### **COMMUNITY RESOURCES**

The Flagler County Community Resources Department is one of seven departments under the direction of the County Administrator. The many programs within this one department are the result of reorganizing local government to make it more cost effective and efficient. Some of this department's responsibilities are to coordinate and facilitate the planning, development, and implementation of community programs designed to meet selected health, social, and educational needs of the citizens of Flagler County. This task involves keeping up to date with changes in state and federal laws pertaining to health care, elder care, welfare reform, needs of the disabled, nutrition concerns, transportation concerns, and related issues.

The Community Resources Department is comprised of five diverse divisions, providing customer focused services and information to all Flagler County residents and visitors, to assist in sustaining and outstanding quality of life. In addition, the following identifies each division and summarizes the services provided.

#### **Human Resources:**

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

#### **Community Services:**

The purpose of the division is to improve the quality of life for Flagler County residents. Staff coordinates and develops the various community programs such as; Senior Services, Human Services, Adult Day Care and services of federal, state, and local agencies for the citizens of the county, providing for the efficient utilization and delivery of all Community Services. Other services, such as emergency mental health, substance abuse treatment, child protection services, sexual assault services and emergency shelter for domestic violence victims are considered to be intervention services that are essential to public safety.

#### **Library:**

The Flagler County Public Library provides services to meet the library needs of Flagler County citizens and visitors. These services include providing books and other materials in a variety of formats to meet the leisure-reading, personal, educational, and professional needs of the community. The Library provides professional reference services and serves as a central informational access point by providing technological access and helping the public develop the skills needed to access and evaluate information obtained in electronic format. The Library provides programs and services to stimulate the interest of children and young adults in reading and learning. With the support of Friends of the Library, the Library provides entertaining and

## PROGRAM DESCRIPTIONS

### **Library (Continued):**

educational programs for children, young adults and adults. The Library's goal is to provide all services in an efficient, courteous, and option-oriented manner.

### **Bunnell Branch:**

The Bunnell Branch Library provides services to meet the library needs of Bunnell and the west side of Flagler County. It also houses a collection of resources to assist the legal community and members of the public who need access to law materials.

### **Veterans Services:**

Offers a professional resource to all members of the Armed Forces of the United States, including those with service connected and non-service connected disabilities. These services include aiding veterans with completing and filing claims relating to service connected disability compensation and non-service related connected pension; helping surviving spouses file claims for dependency and indemnity compensation; obtaining burial benefits for veterans; assisting veterans in applying for long-term care; purchasing flags for veterans grave sites and organizing placement via local service organizations; helping veterans in obtaining VA home loan and property tax exemption certification; and veteran's advocacy.

### **Agriculture Extension Services:**

A partnership has been established between the University of Florida and Flagler County Government to provide educational programming covering a multitude of subjects that fall in five categories including natural resources, livestock, commercial horticulture, urban horticulture, 4-H programs and family and consumer counseling. The division provides research-based information and educational programs on topics related to agriculture, horticulture, the environment, marine ecology, families and consumers, nutrition, food safety and youth development. As a branch of the University of Florida, Institute of Food and Agricultural Sciences, this expertise is available to all Flagler County residents to help them solve problems and make practical decisions. In 2006, 33,658 residents participated in group learning events; 3,970 phone calls were received to request educational information and 2,613 office visits were made for diagnostics and educational information. The total number of volunteer hours donated was 4,924 at a value of \$88,828 (using \$18.04 per hour).

## **PROGRAM DESCRIPTIONS**

### **GROWTH MANAGEMENT**

#### **Growth Management Administration:**

The Growth Management Department consists of the Planning, Engineering, Code Enforcement, and Building Divisions. The mission of the department is to provide the highest level of customer service while not comprising the administration/enforcement of codes, regulations and policies adopted by the Board of County Commissioners

#### **Engineering:**

The Engineering Division provides professional and technical assistance to other county offices and administration of capital improvement projects. The department 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 in the design duties for capital projects, with assistance from the Engineering Technicians. Field Inspectors and technicians, under the direction of the County Engineer are responsible for the daily inspection of construction 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 F.D.E.P. and F.D.O.T. grant funds for projects such as road improvements, artificial reef and beautification programs.

#### **Planning and Zoning:**

The Planning and Zoning Division reviews development proposals for compliance with the Land Development Code and the Comprehensive Plan and provides technical assistance for land development and environmental protection to the Board of County Commissioners, appointed boards, developers, and the general public.

#### **Code Enforcement:**

Code Enforcement's efforts are directed at being proactive in the enforcement of zoning and civil regulations as directed by the policies adopted by the Flagler County Board of County Commissioners in an effort to enhance the quality of life and increase property values to the greatest extent possible.

#### **Building:**

To provide for the health, safety and welfare of the citizens of Flagler County; through the enforcement of all adopted building codes and laws using a highly trained and educated professional and administrative staff in all phases of permitting and inspections.

## **PROGRAM DESCRIPTIONS**

### **FINANCIAL SERVICES**

The Financial Services Department - provides sound fiscal management and procurement practices to effectively allocate the use of scarce resources to meet operating and capital needs. The department prepares the annual budget, monitors the day-to-day fiscal responsibility of expenditure of monies and provides revenue projections. Provides leadership, advice and assistance with regards to financial and management practices; quality merchandise and service; development and compliance of grant funding. The department director gives management guidance to grants, information technology, purchasing, mailroom services, inventory, community development, and state housing initiatives partnership divisions.

#### **Grants:**

The Grants Division is responsible for program administration of the County's State Housing Initiative Partnership (SHIP) and Community Development Block Grant (CDBG) programs.

Annually the county receives SHIP funds from the Florida Housing Finance Corporation to meet housing needs of the low, very low and moderate/workforce income households to expand production of and preserve affordable housing. SHIP provides financial assistance for Down Payment/Closing Costs, Rehabilitation, Replacement, Mortgage Foreclosure Intervention, and Disaster Mitigation Recovery. Program services are intended to be available on a countywide basis.

Flagler County procures CDBG funds on an as needed basis. CDBG projects must benefit the unincorporated areas within the County. Incorporated municipalities are also eligible to apply for CDBG funding.

#### **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. The Purchasing Division is also responsible for the annual inventory and proper accounting of fixed assets, along with disposal of all surplus inventories. The division also performs a variety of duties in the collection, processing and distribution of interoffice and U.S. Mail.

#### **Information Technology:**

Information Technology essentially has three different 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 facilities users. Also provides support via telephone, remote access, and site visits as necessary.

## **PROGRAM DESCRIPTIONS**

### **Information Technology (Continued):**

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

Video Production, the latest addition to Information Technology, has designed and implemented the systems necessary for Flagler County to broadcast on a local cable government access Channel 2 or Flagler County Television. Video Production also has the equipment to digitally video record meetings, training, and public service announcements outside of the Government Services Building.

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

## PROGRAM DESCRIPTIONS

### GENERAL SERVICES

The General Services Department is comprised of 63 budgeted positions (52 full-time and 11 part-time) and a budget of over 14 million dollars. The Department is separated into six Operating Divisions: Public Transportation, Utilities, Waste Management, Landfill, Fleet Management and Facilities Management. This multifunctional department composed of both related and unrelated divisions provides both internal and external services ensuring effective, uninterrupted services to County departments and the community by providing well-designed and maintained County facilities, efficiently managed fleet acquisition and maintenance programs, professionally operated and maintained public transportation, water treatment and solid waste facilities.

#### **Facilities Management:**

The Facilities Management Division maintains 55 County owned/operated buildings, including the Government Services Building, Judicial Complex, Old Courthouse, Sheriff's 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.

#### **Utilities:**

Provides water and wastewater services in the Beverly Beach Water and Wastewater System Service Area and the Eagle Lakes Development.

#### **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 as maintaining the County's fuel system. Annually, over 460,000 gallons of fuel are dispersed to the County's fleet and 368 county vehicles/equipment are provided maintenance and repairs, totaling approximately 1800 service requests.

#### **Transportation:**

The demand for present paratransit transportation services has increased significantly over the past two years increasing from 1700 clients to over 3600 clients in spring 2007. Flagler County Public Transportation is acquiring new buses committed to replace aging buses to expand to meet the ever-increasing paratransit service demand.

Public Transportation Services operates under the model known as a pre-scheduled demand-response transportation system. Hours of operation are from 7:00 a.m. to 6:00 p.m., Monday through Friday. Weekend paratransit service is scheduled as required, and FCPT offers special trips when they do not interfere with the daily operation of the system. Services include general passenger transportation and wheelchair assistance. FCPT emphasizes transportation benefits to those who have no other means of transportation, particularly elderly persons and persons with disabilities.

## **PROGRAM DESCRIPTIONS**

### **Transportation (Continued):**

Additionally, 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. In 2006, the vehicles traveled over 690,000 miles on over 87,000 passenger trips, an increase of 9% over the previous year. As the fastest growing county in the state, the number of trips and miles will continue to rise in the coming years.

Grants obtained from and administered by the Florida Department of Transportation (5310 and 5311) along with grants through the Commission for the Transportation Disadvantaged (CTD) for Medicaid and qualified transportation disadvantaged citizens provide needed outside support for FCPT transportation services. FCPT also works closely with Flagler County Community Services department to provide services for county citizens who participate in their programs. Funds provided by 5309 earmark grants will help begin the development of a new FCPT home base.

### **Solid Waste Services:**

The Flagler County Solid Waste Services Division was established in January, 2007 to provide 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 and the billing and collection process is done by County staff. Services provided include, collection of residential solid waste, two times per week; collection of recyclable materials, once per week; and collection of yard trash, once per week.

### **Solid Waste:**

The Flagler County Solid Waste Division operates as a Household Hazardous Waste Collection Center. They provide 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 Closed Landfill. The Solid Waste Division also performs the necessary site inspections as required by the Department of Environmental Protection's Small Quantity Generator Program.

## **PROGRAM DESCRIPTIONS**

### **EMERGENCY SERVICES**

#### **Administration:**

Provides for the overall management function that encompasses the Fire Rescue Division, the Flight Operations Division, the Emergency Management Division, and duties associated with E911 Coordination, the GIS System and the 800 Mhz radio system. Each division has unique functions and varied responsibilities within the realm of public safety. With Flagler County being a coastal community its citizens are exposed to a variety of hazards ranging from wildfires, tornadoes, freezes, hurricanes, hazardous material accidents, mass casualty events, technological emergencies, and civil disorders. Emergency Services staff now includes domestic security, terrorism, and weapons of mass destruction in its planning and preparedness activities.

#### **Emergency Management:**

Provides emergency preparedness services within the County. The primary role of the agency is to develop and implement comprehensive disaster planning, mitigation and response activities within Flagler County under the provisions of Florida Statutes. Additionally, the agency develops and maintains emergency plans for all types of natural and man-made hazards, and provides the analysis and recommendations necessary to make decisions that will effectively save lives and protect property in such emergencies.

#### **Fire Rescue:**

Provides the residents and visitors of Flagler County with professional and compassionate medical care and fire protection of life and property. The division is trained in structural fire protection, wild land fire fighting, specialty rescue such as confined space rescue, trench rescue, elevated rope rescue, vehicle and machinery extrication, building collapse rescue and water rescue, along with providing advanced life support paramedical services to the entire county spanning more the 485 square miles. Within this division is the undertaking of fire inspection which involves annual inspections of existing commercial buildings for Code compliance, inspecting commercial buildings for occupational licensing and signing the license application for home occupations. The Chief Fire Inspector reviews plans for commercial buildings, sprinkler systems in commercial and residential buildings, alarm system installation and operation. The Inspector also is responsible for the issuance of permits, inspections for underground and aboveground fuel tanks, fireworks, fire alarms and sprinkler systems, as well as investigation of fires.

#### **Geographical Information Services (GIS):**

Provides mapping services, spatial data creation and data analysis for all County departments. GIS is a collection of computer hardware, software, and geographic data for capturing, managing, analyzing, and displaying all forms of geographically referenced information. This technologically advanced service requires specialized software, hardware, and highly trained personnel.

## **PROGRAM DESCRIPTIONS**

### **800 MHz Pubic Safety Trunked Radio System:**

Provides reliable communications when the need is the greatest. With the implementation of a county-wide 800 MHz Public Safety Trunked Radio System to support fire/rescue, law enforcement, and County and municipal agencies, Flagler County increased the safety of its residents and first responders. The communications system enhances Flagler County's position in regional and statewide communications interoperability. The Trunked Radio System allows for all emergency response agencies in Flagler County to be on the same communications system in the event of a multi-jurisdictional disaster; it provides a broad range of communication that covers all of Flagler County and it offers reliable and secure communications.

### **Flight Operations:**

Provides for the safe and efficient operation of the County's "FireFlight" helicopter. FireFlight's primary mission is the detection and suppression of wildfires throughout Flagler County utilizing a water bucket with foam suppressant injection capabilities. Secondary missions include air ambulance, law enforcement, search and rescue, as well as various administrative and community services. Flight Operations continues to expand and refine mission duties, capabilities and responsibilities with community service and safety as our primary focus.

### **E911:**

Provides funds and technical support for the operation and maintenance of a county-wide Enhanced 911 Emergency Communications System through updates of the Master Street Address Guide (MSAG) and related system databases, maintain compliance associated with the Wireless Phase II FCC requirements, and to implement a secondary Public Safety Answering Point. The division consists of E-911 Coordinator, E-911 Technician and Planner II.

## PROGRAM DESCRIPTIONS

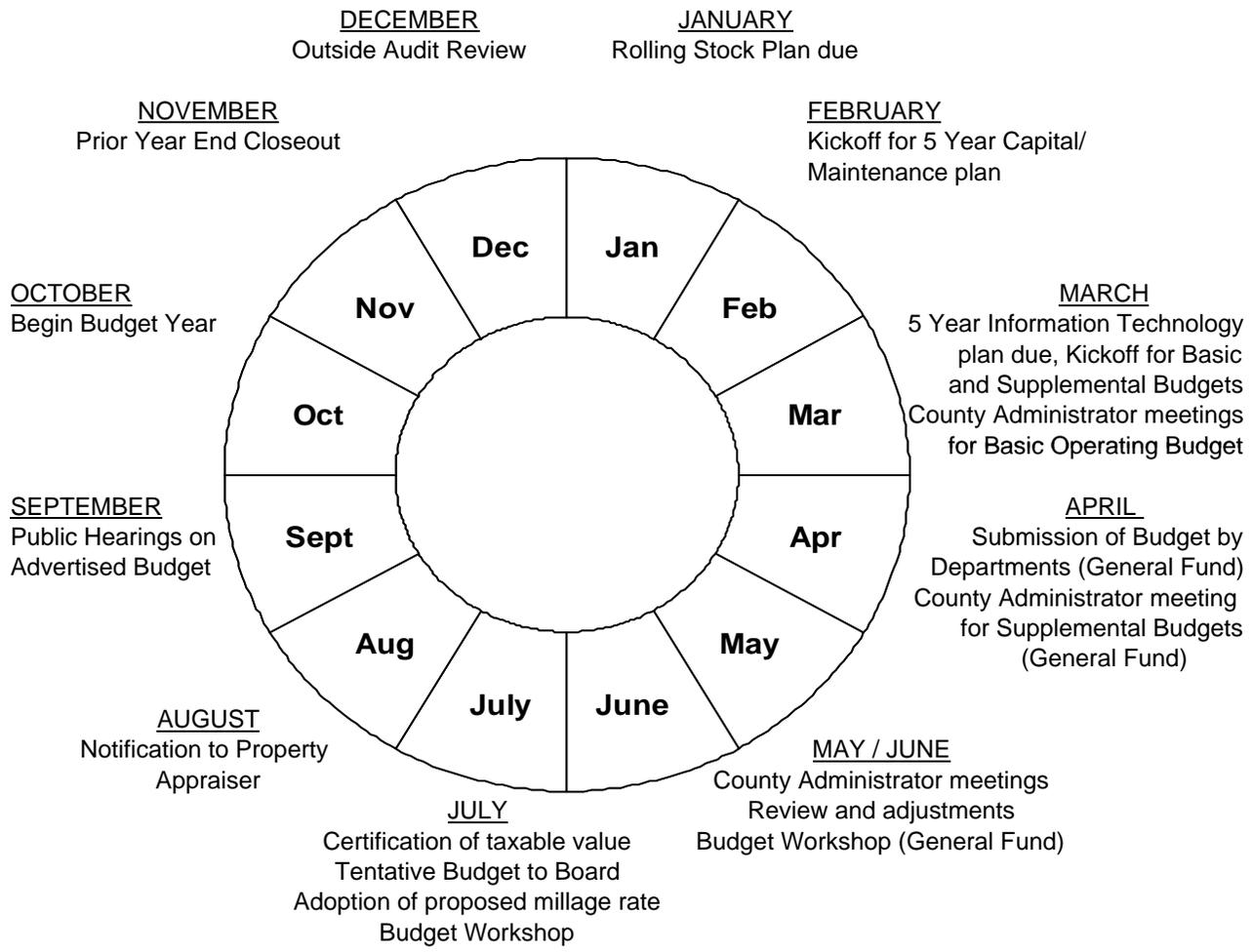
### PARKS & RECREATION

The Parks and Recreation Department believes that recreation, both active and passive, contributes to the overall happiness, well-being and quality of life in Flagler County. We are committed to preserving and protecting our natural and historical resources and providing opportunities for citizens to experience our ecological, environmental and historical treasures. To this end, the Parks and Recreation Department will strive to provide opportunities, within the constraints of available resources, for quality sports programs, natural preserves, facilities, and services.

16<sup>th</sup> Rd. Park  
Bing's Landing  
Carver Gym  
Espanola Community Center  
Flagler County Recreation Area  
Betty Steflik  
Graham Swamp  
Hammock Community Center  
Haw Creek Community Center  
Haw Creek Preserve/Russell Landing  
Hidden Trails Park  
Herschel King Park  
Jungle Hut Road Park  
Korona Fire Station

Lake Disston  
Malacompra Rd. Park  
Marineland Acres Rest Area  
Moody Boat Ramp  
Old Dixie Park  
Pamela Park  
Pellicer Community Center  
Princess Place Preserve  
River To Sea  
Shell Bluff  
St. Johns Park Community Center  
Varn Park  
Wadsworth Park

# FLAGLER COUNTY BUDGET CALENDAR



## BUDGET ADOPTION PROCESS

The budget has several major purposes. It converts the County's long-range plans and policies into services and programs; serves as a vehicle to communicate these plans to the public; details the costs of County services and programs; and outlines the revenues (taxes and fees) that support the County's services, including the rate of taxation for the coming fiscal year. Once the budget has been adopted by the Board of County Commissioners, it becomes a work plan of objectives to be accomplished during the next fiscal year.

The budgeting process is ongoing throughout the year with the majority of the estimating and forecasting functions beginning in March of each year and the formal adoption-taking place in late September. The fiscal year runs from October 1 through September 30.

During the months of October and November the end of the year close out is accomplished. The final actual expenditures are completed and any adjustments are made to reconcile accounts. Analysis of balances is done to cover the prior year's legal obligations (encumbered items) in the new fiscal year without loss of continuity in processing payments. Carry forward extends the previous year funding for the purchase of specific items previously approved in the budget process, but for which procurement could not be obtained for various reasons. Funding for those items carried forward can be expended without a second full-scale justification and approval procedure. The allocation of carried forward purchase orders are done through a budget resolution.

The month of December is devoted to working with the auditors in completing the financial report. Preparation of materials and forms to be used in budget submission are reviewed, updated and revised. January is the beginning of the Budget process; Departments prepare their supplemental requests, 5 year capital/maintenance plan, rolling stock replacements, and information technology plan and begin discussions with the County Administrator.

The Financial Services division reviews each Department's budget submission and provides analysis to the County Administrator together with estimated revenues and tentative millage rate. During the month of April, the County Administrator meets with each Department and reviews the submitted budget. This budget includes basic operating budget, 5 year capital/maintenance plans, rolling stock replacements, information technology plan and supplementals. The County Administrator reviews all of the budgets and makes the necessary adjustments. A budget workshop is held in May to discuss general fund issues.

The Constitutional Officers, Sheriff, Supervisor of Elections and the Clerk of the Court, submit their budget requests to the Board of County Commissioners by June 1<sup>st</sup>. Final adjustments are made during the month of June and preparation of the Budget document is performed. The Property Appraiser certifies the County's net taxable value of property by July 1<sup>st</sup>. Final adjustments are made and the budget document is completed. The proposed budget is submitted to the Board of County Commissioners by July 15<sup>th</sup>.

A Budget Workshop is generally presented in late July and the Board of County Commissioners determines the tentative millage rate. The proper notification to the Property Appraiser must be made by August 4<sup>th</sup> stating the proposed millage rate, rolled-back rate and the date, time and place of the first public hearing. The Property Appraiser mails TRIM (**T** **r** **u** **t** **h** **I** **n** **M** **i** **l** **l** **a** **g** **e**) Notices. These are the notices of proposed property taxes and the first public hearing dates for all property taxes.

The Board of County Commissioners' first hearing date was set for September 7th with the second hearing date set for September 20th. The final public hearing is when the millage rate and the approved budget are adopted. Public hearings are held to provide a forum for

## **BUDGET ADOPTION PROCESS (Continued)**

County citizens to voice their opinions on proposed changes in the real estate and personal property tax rates, assessments and other miscellaneous taxes and fees, as well as

expenditure issues addressed or not addressed in the proposed budget. October 1 is the effective date of the new fiscal year.

The budget as adopted by the Board of County Commissioners is an estimate of probable income and expenditures for the ensuing fiscal year, with a program or organizational plan for maintaining a proper balance between actual income and expenditures. In accordance with Florida Statute 129, it controls the levy of taxes and the expenditures of money for all County purposes.

The budget may be amended with Board approval if the amount of revenue changes or the appropriation to a particular program changes. State law controls amendments changing the amount of revenues for a specific purpose, including but not limited to grants, donations, gifts, or reimbursement for damages. Amendments of cost categories within a division budget may be made with the approval of the County Administrator.

## GLOSSARY OF TERMS & ACRONYMS

<b>ABBREVIATIONS/ACRONYMS:</b>	List of abbreviations and acronyms follow Glossary.
<b>ACTIVITY:</b>	Sub-organizational unit of a Division established to provide specialized service to citizens.
<b>ACCOUNTING SYSTEM:</b>	A system of financial record-keeping that records, classifies, and reports information on the financial status and operation of an organization.
<b>ACCRUED EXPENDITURES:</b>	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.
<b>ACCRUED INCOME:</b>	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.
<b>ACQUISITION COST OF EQUIPMENT:</b>	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.
<b>AD VALOREM TAX:</b>	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.
<b>ADOPTED BUDGET:</b>	The financial plan of revenues and expenditures as approved by the Board of County Commissioners at the beginning of the fiscal year.
<b>ADVANCE PAYMENT:</b>	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.
<b>AGGREGATE MILLAGE RATE:</b>	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.
<b>AMENDMENT:</b>	A change to an adopted budget that may increase or decrease a division total. The change must be approved by the Board of County Commissioners.
<b>AMENDMENT 10 VALUE CAP:</b>	The amount homesteaded properties can increase since Amendment 10 was implemented (Save Our Homes).
<b>AMORTIZATION:</b>	The reduction of debt by regular payments of principal and interest sufficient to pay off a loan by maturity.
<b>APPLICATION PACKAGE:</b>	A group of specific forms and documents for a specific funding opportunity which are used to apply for a grant.

## GLOSSARY OF TERMS & ACRONYMS

<b>APPROPRIATION:</b>	An authorization by the County Commission to make expenditures and incur obligations from County funds for purposes approved by the Commission.
<b>ASSESSED VALUATION:</b>	The valuation of real property established by the Property Appraiser as a basis for levying taxes.
<b>ASSET:</b>	Resources owned or held by a government which have monetary value.
<b>AUDIT:</b>	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.
<b>AWARD:</b>	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.
<b>BALANCED BUDGET:</b>	A budget in which revenues and expenditures are equal. (No deficit spending).
<b>BASE BUDGET:</b>	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.
<b>BOARD OF COUNTY COMMISSIONERS:</b>	The governing body of Flagler County, composed of five persons elected County-wide from districts.
<b>BOND:</b>	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.
<b>BOND FUNDS:</b>	The revenues derived from issuance of bonds used to finance capital projects.
<b>BUDGET:</b>	A financial plan for a specified period of time (fiscal year) that matches proposed expenditures with anticipated revenues.
<b>BUDGET ADJUSTMENT:</b>	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.
<b>BUDGET CALENDAR:</b>	The schedule of key dates involved in the process of adopting and executing the annual budget.
<b>BUDGET HEARING:</b>	The public hearing conducted by the Board of County Commissioners to consider and adopt an annual budget.
<b>BUDGET MESSAGE:</b>	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.
<b>CAPITAL IMPROVEMENT PLAN:</b>	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.

## GLOSSARY OF TERMS & ACRONYMS

<b>CAPITAL OUTLAY:</b>	Appropriations for the acquisition or construction of physical assets with a life expectancy greater than one year and a cost greater than \$1,000.
<b>CASH AND CASH EQUIVALENTS:</b>	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.
<b>CASH BASIS:</b>	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.
<b>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA):</b>	An online database of all Federal programs available to state and local governments, federally-recognized Indian tribal governments, territories and possessions of the United States, domestic public, quasi-public, and private profit and non-profit organizations and institutions, specialized groups, and individuals.
<b>CENTRAL CONTRACTOR REGISTRY (CCR):</b>	The primary vendor database for the U.S. Federal Government. CCR validates applicant information and electronically shares the secure and encrypted data with Federal agencies' finance offices to facilitate paperless payments through Electronic Fund Transfer (EFT).
<b>CERTIFICATES OF PARTICIPATION (COPs):</b>	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.
<b>CHART OF ACCOUNTS:</b>	A systematic structure for classifying similar financial transactions of the County.
<b>CLOSEOUT:</b>	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.
<b>COMMUNITY DEVELOPMENT BLOCK GRANT:</b>	A flexible Federal entitlement program used to provide communities with resources to address a wide range of unique community development needs (CDBG).
<b>COMMUNITY REDEVELOPMENT AGENCY:</b>	A five to seven member "Board" created by the local government, comprised of local government officials or other appointed individuals, responsible for developing and implementing the Community Redevelopment Plan in designated areas where blighted conditions exist.
<b>CONSTITUTIONAL OFFICERS:</b>	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.
<b>CONSUMER PRICE INDEX (CPI):</b>	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.
<b>CONTINGENCIES:</b>	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.

## GLOSSARY OF TERMS & ACRONYMS

<b>CONTRACTUAL SERVICE:</b>	A service rendered to the County by private firms, individuals or other County departments on a contract basis.
<b>COOPERATIVE AGREEMENT:</b>	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.
<b>COST SHARING OR MATCHING:</b>	The portion of project or program costs of a grant not borne by the Federal Government.
<b>COUNTY ADMINISTRATOR:</b>	The Chief Executive Officer of the County, appointed by the Board of County Commissioners.
<b>DEBT SERVICE:</b>	Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.
<b>DEPARTMENT:</b>	A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.
<b>DEPRECIATION:</b>	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.
<b>DEFICIT:</b>	The excess of expenditures over revenues during the fiscal year.
<b>DISCRETIONARY GRANT:</b>	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.
<b>DIVISION:</b>	A basic organizational unit of the County that is functionally unique in its service delivery.
<b>ENCUMBRANCE:</b>	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.
<b>ENTERPRISE FUND:</b>	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.
<b>EXEMPT, EXEMPTION, NONEXEMPT:</b>	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.
<b>EXPENDITURES:</b>	Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.

## GLOSSARY OF TERMS & ACRONYMS

<b>FINAL MILLAGE:</b>	The tax rate adopted in the final public budget hearing of a taxing authority.
<b>FISCAL YEAR:</b>	The annual accounting period for the County, which runs from October 1 through September 30.
<b>FIXED ASSETS:</b>	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).
<b>FRANCHISE FEE:</b>	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.
<b>FRINGE BENEFITS:</b>	Payments made by the County for retirement, social security, health insurance contribution, workers' compensation, general liability, and life insurance.
<b>FUND:</b>	Money set aside and accounted for separately in order to ensure that the money is spent for a specific purpose.
<b>FUND BALANCE:</b>	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.
<b>GAAFR:</b>	(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.
<b>GAAP:</b>	(Generally Accepted Accounting Principles) – Standards for financial accounting and reporting, which are different for government than for business.
<b>GENERAL FUND:</b>	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.
<b>GENERAL OBLIGATION BOND:</b>	Bonds for which the full faith and credit of the issuing government are pledged.
<b>GOAL:</b>	A long, or short-term, attainable target for an organization-its vision of the future.
<b>GRANT:</b>	A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.
<b>HOMESTEAD EXEMPTION:</b>	A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$25,000.
<b>IMPACT FEE:</b>	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.
<b>IMPROVEMENTS OTHER THAN BUILDINGS:</b>	Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

## GLOSSARY OF TERMS & ACRONYMS

<b>INDIRECT COSTS:</b>	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.
<b>INFLATIONARY INCREASE:</b>	An increase in the cost of a project due to the rising cost of materials and labor.
<b>INFRASTRUCTURE:</b>	The basic installations and facilities on which the continuance and growth of the County depends, such as roads and bridges, schools, and water and sewer systems.
<b>INTEREST INCOME:</b>	Revenues earned on cash balances within each fund.
<b>INTERFUND ACTIVITY:</b>	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.
<b>INTERFUND TRANSFERS:</b>	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.
<b>INTERLOCAL AGREEMENT:</b>	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.
<b>INTERNAL SERVICE FUND:</b>	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.
<b>INTERNAL SERVICE:</b>	The revenues and expenses that are generated through internal service funds. The two main internal service funds are County Insurance and Equipment Service.
<b>INVENTORY:</b>	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.
<b>JUST VALUE:</b>	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.
<b>LANDFILL CLOSURE COSTS:</b>	The County recognizes municipal solid waste landfill closure and postclosure 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 Postclosure 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 postclosure are recognized in the enterprise fund for the County's sanitary landfill operations over the active life of the landfill, based on capacity.

## GLOSSARY OF TERMS & ACRONYMS

<b>LICENSE AND PERMIT FEES:</b>	A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.
<b>LEVY:</b>	To impose taxes, special assessments or service charges. Another term used for millage rate.
<b>LINE ITEM BUDGET:</b>	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.
<b>LONG-TERM DEBT:</b>	Debt with a maturity of more than one year after the date of issuance.
<b>MANDATORY GRANT:</b>	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.
<b>MANDATED PROGRAM:</b>	A program that Flagler County must provide according to federal law, state law or a judge's order.
<b>MATCHING FUNDS:</b>	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.
<b>MILLAGE RATE:</b>	The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.
<b>MINIMUM LEVEL OF SERVICE:</b>	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.
<b>MISSION STATEMENT:</b>	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.
<b>MODIFIED ACCRUAL BASIS</b>	A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.
<b>MUNICIPAL SERVICE BENEFIT UNIT</b>	(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.
<b>MUNICIPAL SERVICE TAXING UNIT</b>	(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. Example: the former Palm Coast Service District.
<b>NON-OPERATING BUDGET:</b>	The capital budget and the internal services budget.
<b>NON-TAX REVENUE:</b>	The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

## GLOSSARY OF TERMS & ACRONYMS

<b>OBJECT CODE:</b>	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.
<b>OBJECTIVE:</b>	A specific measurable and observable result of an organization's activity that advances the organization towards its goal.
<b>OBLIGATIONS:</b>	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.
<b>OPERATING EXPENDITURES:</b>	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.
<b>ORDINANCE:</b>	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.
<b>OUTSIDE AGENCIES:</b>	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.
<b>PERSONAL PROPERTY:</b>	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.
<b>PERSONAL PROPERTY TAX:</b>	A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.
<b>PERSONAL SERVICES:</b>	Expenditures for salaries, wages, and fringe benefits of a government's employees.
<b>POTABLE WATER:</b>	Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption (drinking water).
<b>PRINCIPAL:</b>	The original amount borrowed through a loan, bond issue, or other form of debt.
<b>PROPERTY (AD VALOREM) TAXES:</b>	A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.
<b>PROPOSED MILLAGE:</b>	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.
<b>PROPRIETARY FUND/AGENCY:</b>	Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

## GLOSSARY OF TERMS & ACRONYMS

<b>PURCHASE ORDER:</b>	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.
<b>REAL PROPERTY:</b>	Land, buildings and other structures attached to it that are taxable under Florida Law.
<b>RECIPIENT:</b>	An organization receiving financial assistance directly from an awarding agency to carry out a project or program.
<b>REQUIREMENT:</b>	A monetary obligation reflected in the financial accounts as an inter-fund transfer of cash from one fund to another.
<b>RESERVE:</b>	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.
<b>RESOLUTION:</b>	A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.
<b>RESTRICTED CASH:</b>	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 of the Florida Administrative Code.
<b>RETAINED EARNINGS:</b>	An equity account reflecting the accumulated earnings of an Enterprise or Internal Services Fund.
<b>REVENUE:</b>	The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.
<b>REVENUE BONDS:</b>	A government-issued bond sold for construction of a capital project. Debt service requirements are met from the proceeds of a specific revenue source.
<b>REVENUE ESTIMATES:</b>	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.
<b>ROLLED-BACK MILLAGE RATE:</b>	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.
<b>SPECIAL ASSESSMENT:</b>	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.
<b>SPECIAL REVENUE FUND:</b>	A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.
<b>STATE HOUSING INITIATIVES PARTNERSHIP (SHIP):</b>	A state entitlement program designed to foster public/private partnerships to create and preserve affordable housing.
<b>STATUTE:</b>	A written law enacted by a duly organized and constituted legislative body.
<b>SURPLUS:</b>	The difference between revenues received and expenditures made within the current fiscal year.
<b>TAX BASE:</b>	The total property evaluations on which each taxing authority levies its tax rate.

## GLOSSARY OF TERMS & ACRONYMS

<b>TAX INCREMENT FINANCING:</b>	Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.
<b>TAX ROLL:</b>	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.
<b>TAX YEAR:</b>	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, 2007 would be used to compute an ad valorem tax levied effective October 1, 2007.
<b>TAXABLE VALUE:</b>	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.
<b>TENTATIVE MILLAGE:</b>	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.
<b>TRANSFER:</b>	Transfers of cash or other resources between funds.
<b>TRIM:</b>	The acronym for <b>TR</b> uth <b>I</b> n <b>M</b> 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).
<b>TRUST FUND:</b>	Funds used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.
<b>UNRESERVED FUND BALANCE:</b>	The portion of a fund's balance that is not legally restricted for a specific purpose.
<b>USER CHARGES (PROPRIETARY):</b>	The payment of a fee for direct receipt of goods or services by the person benefiting from the services.
<b>VALUATION:</b>	The dollar value of property assigned by the County Property Appraiser.
<b>VOTED MILLAGE:</b>	A tax levied to support a program(s) that has been approved by voter referendum.
<b>WORKING CAPITAL:</b>	Reserves kept on hand to ensure a positive cash flow.

## GLOSSARY OF TERMS & ACRONYMS

**ADA** – Americans With Disabilities Act

**AIP** – Airport Improvement Program

**ALS** – Advanced Life Support

**CAFR** – Comprehensive Annual Financial Report

**CCR** – Central Contractor Registry

**CDBG** – Community Development Block Grant

**CERT** – Citizen’s Emergency Response Team

**CFDA** – Catalog of Federal Domestic Assistance

**CIP** – Capital Improvement Program

**CPI** – Consumer Price Index

**CPR** – Cardio Pulmonary Resuscitation

**CRA** – Community Redevelopment Agency

**DEP** – Department of Environmental Protection

**DR 420/422** – Department of Revenue Forms Certifying Taxable Assessed Value

**E-911** – Emergency Telephone System

**EEOC** – Equal Employment Opportunity Commission

**EFT** – Electronic Fund Transfer

**EMS** – Emergency Medical Services

**EMT** – Emergency Medical Technician

**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

**POC** – Point of Contact

**PSAP's** – Public Safety Answering Points

**PSN** – Person With Special Needs

**RFP** – Request For Proposal

**RFQ** – Request For Quotes

**ROI** – Return On Investment

**ROW** – Right-of-Way

**SHIP** – State Housing Initiatives Partnerships

**TIF** – Tax Increment Financing

## **GLOSSARY OF TERMS & ACRONYMS**

**TRIM** – Truth in Millage Law

**VA** – Veteran's Affairs

**VAB** – Value Adjustment Board

**WTP** – Water Treatment Plant

**WWTP** – Waste Water Treatment Plant

## CHART OF ACCOUNTS FY 2007-2008

### 10 PERSONNEL SERVICES

Expenses for salaries, wages and related employee benefits provided for all persons employed by the local unit of government whether on full-time, part-time, temporary or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as Workers' Compensation Insurance.

#### 10-11 Executive Salaries

Includes elected officials and top-level management positions. (For Constitutional Officers, include the Officer's salary only). Also, include special qualification salary for elected officials (Chapter 145, FLORIDA STATUTES), if earned.

#### 10-12 Regular Salaries and Wages

Employees, who are or will become members of a retirement system, condition on their employment. Includes all full-time and part-time employees who make up the regular work force. If under the State Retirement System, include employees whose expected duration of employment is 4 or more consecutive months in a 12-month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.

This includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers and persons supervising these activities.

#### 10-13 Other Salaries and Wages

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time temporary employees who are not part of the regular work force and who are filling 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.

## CHART OF ACCOUNTS FY 2007-2008

- 10-23     Life and Health Insurance
- Includes life and health insurance premiums and benefits paid for employees by the County.
- Workers' Compensation
- Premiums and benefits paid for Workers' Compensation Insurance by the County.
- 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.

## CHART OF ACCOUNTS FY 2007-2008

- 41-20     Communications – Installation and Repair  
  
          Installation and repair charges for telephone, radio and other communication sources.  
  
          NOTE: Does not include purchase of equipment (see 46-40, 51-11, OR 64-10).
- 41-30     Postage  
  
          Freight and express charges, postage and messenger services. (If freight is for delivery of machinery and equipment (greater than \$1000), include on cost of equipment).
- 43-10     Utility Services  
  
          Electricity, Gas, Water, Waste Disposal and other public utility services.
- 44-10     Rentals  
  
          Amounts paid for the lease or rent of land, buildings, copiers, printers, uniforms or equipment. The County would not have ownership of item once lease expires. This would also include the leasing of vehicles not to be owned by County. (NOTE: Rentals for projects would be included in the project cost and would be a Capital Outlay account number.)
- 45-20     Auto Insurance  
  
          Automobile insurance premiums.
- 45-60     Other Insurance  
  
          Notary fees.
- 46-10     Repair and Maintenance Services – Building/Equipment  
  
          The costs incurred for the **repair** and **maintenance** of all buildings and equipment (i.e. window a/c unit.). Items include: paint, keys, primer/sealer, locks, nuts, bolts, screws, anchors, fasteners, etc.
- 46-20     Repair and Maintenance – Automotive  
  
          The cost of repair and maintenance to all automotive equipment/rolling stock.
- 46-30     Maintenance Agreements  
  
          Maintenance agreements and service contracts for equipment (copiers, printers, telephone systems, computer/software support, etc).

## CHART OF ACCOUNTS FY 2007-2008

- 46-40     Small Tools/Small Equipment  
Includes small tools or small equipment, not related to office, with a unit value estimated to be **less than \$1,000** (includes cameras, radios, cellular phones, playground equipment, a/c units, gas can, paint brushes, roller covers, hoses, pneumatic staples, saw blades, drill bits, rechargeable batteries required for use of tool).
- 47-10     Printing and Binding  
Cost of printing, binding, and other reproduction services that are contracted for or purchased from outside vendors.
- 48-10     Promotional Activities  
Includes any type of promotional advertising on behalf of the local unit.
- 49-10     Other Current Charges and Obligations  
Includes current charges and obligations not otherwise classified.
- 49-13     Service Awards / Recognition  
Monthly and annual awards per policy and procedures (in department only).
- 49-14     Landfill Tipping Fees  
Landfill tipping fees charged to various departments.
- 49-15     Advertising  
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.

**CHART OF ACCOUNTS  
FY 2007-2008**

52-12     Other Operating Expenses

All types of supplies **consumed** in the conduct of operations. This category may include food, bottled water, flags, chemicals, laboratory supplies, household items, institutional supplies, glue, liquid nails, freon, recording tapes, transcript production, supplies and vehicle license & keys, oil for office equipment maintenance, replacement batteries (other than vehicle batteries and rechargeable batteries used in tools).

52-20     Clothing and Wearing Apparel

Purchase of uniforms, bunker gear and other clothing. If items are rented see 44-10 rental and leases.

52-30     Data Processing Software

Computer software, software upgrades and licensing.

53-10     Road Materials and Supplies

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges. This object code would be used primarily for the Transportation Trust Fund.

54-10     Books, Publications, Subscriptions, and Memberships

Includes books, or sets of books if purchased by set, of unit value less than \$1,000 and not purchased for use by libraries, educational institutions and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships and training manuals.

54-20     Conference and Seminar Fees Registration fees associated with conferences or seminars.

54-21     Employee Education and Training

Training and education certification costs only as required by job description; would also include professional licenses.

**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.

**CHART OF ACCOUNTS  
FY 2007-2008**

- 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.

## 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 Fund. Accounts 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. Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
  
- 300 Capital Projects Funds. To 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. To 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. To 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.

### 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.



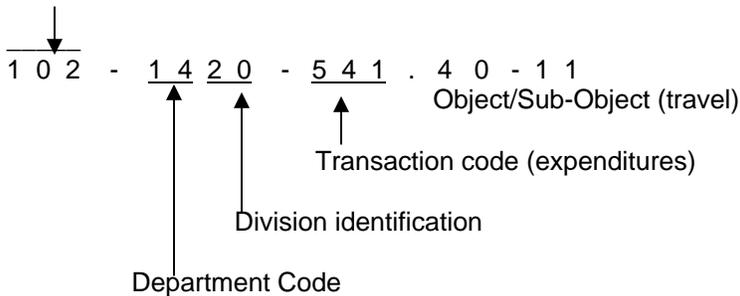
## CLASSIFICATION OF FUNDS

363.000	Special Assessments/Impact Fees
364.000	Disposition of Fixed Assets
365.000	Sales of Surplus Materials and Scrap
366.000	Contributions and Donations from Private Sources
367.000	Gain or Loss on Sale of Investments
368.000	Pension Fund Contributions
369.000	Other Miscellaneous Revenues
38X.XXX	Other Sources
381.000	Interfund Transfer
382.000	Contributions from Enterprise Operations
383.000	Installment Purchases Proceeds/Capital Lease
384.000	Debt Proceeds
385.000	Proceeds of Refunding Bonds
386.XXX	Transfer from Constitutional Fee Officers
389.XXX	Nonoperating Sources
390.000	Depreciation on Fixed Assets Acquired with Contributed
	Capital

### 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)



#### 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

## CLASSIFICATION OF FUNDS

525.0	Emergency and Disaster Relief Services
526.0	Ambulance and Rescue Services
527.0	Medical Examiners
528.0	Consumer Affairs
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
57X.XX Culture/Recreation	
571.0	Libraries
572.0	Parks and Receptions
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

## CLASSIFICATION OF FUNDS

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

## CLASSIFICATION OF FUNDS

The County reports the following major governmental funds:

**General Fund** – To account for all financial resources which are generated from operations of the Board and Constitutional Officers, and any other resources not required to be accounted for in another fund.

**Transportation Impact Fees-East** – To account for impact fees collected to be used for transportational capital facilities.

**Constitutional Gas Tax** – To account for 80 percent of the state two-cent gas tax used for the construction of roads and bridges.

**Road Impact Fees-Palm Coast** – To account for impact fees collected to be used for transportation facilities for District 1, which is for lands within the corporate limits of the City of Palm Coast.

The County reports the following major proprietary funds:

**Sanitary Landfill** – To account for the operations and activities of the County's three landfills.

**Airport** – To account for the operations and activities of the County's airport.

Additionally, the County reports the following fund types:

**Special Revenue Funds** – The Special Revenue Funds of the County are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** – The Debt Service Funds of the County are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**Capital Project Funds** – The Capital Projects Funds of the County are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Internal Service Funds** – The Internal Services funds of the County account for the financing of goods or other services provided by the department or agency to other departments or agencies of the governmental unit or to other governmental units, on a cost reimbursement basis.

**Fiduciary Funds** – The Fiduciary Funds of the County are used to account for assets held by the County as an agent for individuals, private organizations, and other governments. Fiduciary funds administered by the County include Agency Funds, which are custodial in nature and do not measure the results of operations.

RESOLUTION NO. 2007- 89

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, CONFIRMING THE LEVY FOR NON-AD VALOREM ASSESSMENTS FOR FLAGLER COUNTY FOR FISCAL YEAR 2007/2008.

**WHEREAS**, Section 200.065, *Florida Statutes*, provides the method for adopting annual budgets by the taxing authorities in Flagler County, Florida; and

**WHEREAS**, Section 197.3632, *Florida Statutes*, provides the procedure for adopting non-ad valorem assessments by the taxing authorities in Flagler County, Florida; and

**WHEREAS**, pursuant to Chapter 125 *Florida Statutes*, the Board of County Commissioners is the governing body of Flagler County, Florida (hereafter "Board") and is authorized thereby to levy special assessments; and

**WHEREAS**, pursuant to Section 200.065(2)(a)(1) & (2), *Florida Statutes*, the Board prepared a tentative budget in accordance with Section 129.03, *Florida Statutes*, which in part addressed the budgetary needs of special assessment districts; and

**WHEREAS**, pursuant to Section 200.065(2)(c) and Section 197.3632, *Florida Statutes*, on September 7, 2007, the Board held a public hearing on the tentative budget and on the final non-ad valorem assessments for Flagler County and at said public hearing the Board amended the tentative budget, certified the non-ad valorem assessment rolls and levied the final non-ad valorem assessments; and,

**WHEREAS**, Section 200.065(2)(d), *Florida Statutes*, requires that within fifteen (15) days of the meeting adopting the tentative budget, the Board shall advertise its intent to adopt a final budget for Flagler County; and

**WHEREAS**, on September 15, 2007, the Board caused such advertisement to be made in the Flagler/Palm Coast News-Tribune, a newspaper of general circulation in Flagler County, Florida; and

**WHEREAS**, the Board of County Commissioners of Flagler County, Florida, met on September 20, 2007, at 5:01 p.m. and adopted the final budget which included the final assessments and budgets related thereto for Fiscal Year 2007/2008; and

**WHEREAS**, this resolution confirms the levy of the non-ad valorem assessments in Flagler County, Florida which are under the authority of the Board

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Flagler County, Florida:

**Section 1.** Assessment for Colbert Lane Extension Benefited Land Assessment is at \$170.00 per acre.

**Section 2.** Assessment for Daytona North Municipal Services Taxing District is at \$0.58 per front foot.

**Section 3.** Assessment for Bimini Gardens Municipal Service Benefit District is at \$0.58 per front foot.

**Section 4.** Assessment for Espanola Mosquito Control District is at \$11.76 per special assessment unit.

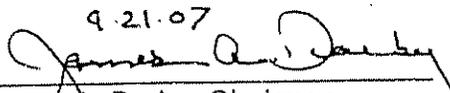
**Section 5.** Assessment for Rima Ridge Mosquito Control District is at \$14.62 per special assessment unit.

**Section 6.** Assessment for Mandatory Solid Waste Collection and Disposal District is at \$231.24 per special assessment unit.

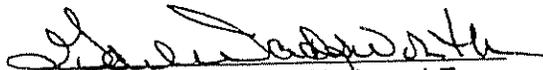
**Section 7.** This Resolution shall be effective for the Fiscal Year 2007/2008 Budget

PASSED AND ADOPTED this 20<sup>th</sup> day of September, 2007.

Board of County Commissioners  
of Flagler County, Florida

9.21.07  
  
James A. Darby, Chairman

Attest:

  
Gail Wadsworth, Clerk and Ex  
Officio Clerk to the Board

RESOLUTION NO. 2007- 90

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR FLAGLER COUNTY FOR FISCAL YEAR 2007/2008 PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, Section 200.065, *Florida Statutes*, provides the method for adopting annual budgets and millage rates by the taxing authorities in Flagler County, Florida; and

**WHEREAS**, pursuant to section 200.065(2)(d), *Florida Statutes*, no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

**WHEREAS**, pursuant to Chapter 125 *Florida Statutes*, the Board of County Commissioners is the governing body of Flagler County, Florida; and

**WHEREAS**, pursuant to, Section 200.065(2)(a)(1) and (2), *Florida Statutes*, the Board of County Commissioners of Flagler County, Florida prepared and submitted a tentative budget in accordance with Section 129.03, *Florida Statutes*, and computed a proposed millage rate necessary to fund said tentative budget for Flagler County; and

**WHEREAS**, pursuant to section 200.065(2)(b), *Florida Statutes*, within thirty-five (35) days of the certification of value of the ad valorem tax roll for Flagler County, Florida, the Board of County Commissioners of Flagler County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and of the date, time and place at which a public hearing would be held to consider the proposed millage rate and tentative budget for Flagler County; and

**WHEREAS**, pursuant to Section 200.065(2)(b), *Florida Statutes*, the Property Appraiser of Flagler County prepared the Notice of Proposed Property Taxes pursuant to Section 200.069, *Florida Statutes*, and caused them to be mailed to all property owners within Flagler County; and

**WHEREAS**, pursuant to Section 200.065(2)(c), *Florida Statutes*, on September 7, 2007, the Board of County Commissioners of Flagler County, Florida held a public hearing on the tentative budget and proposed millage rates for Flagler County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, publicly announced the proposed millage rates, and publicly announced the percent by which the proposed millage rates exceeded the rolled-back rates; and

WHEREAS, Section 200.065(2)(d), *Florida Statutes*, requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rates, the Board of County Commissioners shall advertise its intent to adopt final millage rates and final budget for Flagler County; and

WHEREAS, on September 15, 2007, the Board of County Commissioners caused such advertisement to be made in the Flagler/Palm Coast News-Tribune, a newspaper of general circulation in Flagler County, Florida; and

WHEREAS, the Board of County Commissioners of Flagler County, Florida, met on September 20, 2007, at 5:01 p.m. and adopted the final millage rates for Fiscal Year 2007/2008;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Flagler County, Florida:

**Section 1.** A Countywide final millage rate of 4.0762 mills is hereby levied on all property within Flagler County, Florida, to be used for the Flagler County budget, for Fiscal Year 2007/2008 and shall be effective October 1, 2007.

**Section 2.** The Countywide final millage rate of 4.0762 is 9 percent less than the rolled-back rate of 4.4793 mills

**Section 3.** A Countywide final combined millage rate of 0.0890 mills is hereby levied on all property within Flagler County, Florida, to be used to finance costs of the acquisition of certain environmentally sensitive lands located within Flagler County, and shall be effective October 1, 2007.

**Section 4.** A Countywide final millage rate of 0.1694 mills is hereby levied on all property within Flagler County, Florida, to be used to finance costs of the construction of the Judicial Complex located within Flagler County, and shall be effective October 1, 2007.

**Section 5.** Assessment for Flagler Estates Subdivision a millage rate of zero.

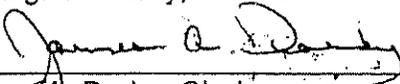
**Section 6.** Assessment for Hunter's Ridge Subdivision a millage rate of zero.

**Section 7.** The gross taxable value, for operating purposes not exempt from taxation within Flagler County has been certified by the County Property Appraiser to the Board of County Commissioners as \$12,223,349,867.

**Section 8.** This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 20<sup>th</sup> day of September, 2007.

Board of County Commissioners  
of Flagler County, Florida

  
James A. Darby, Chairman

Attest.

  
Gail Wadsworth, Clerk and Ex  
Officio Clerk to the Board

RESOLUTION NO 2007- 91

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR FLAGLER COUNTY FOR FISCAL YEAR 2007/2008 PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, Section 200.065, *Florida Statutes*, provides the method for adopting annual budgets by the taxing authorities in Flagler County, Florida; and

**WHEREAS**, pursuant to Chapter 125, *Florida Statutes*, the Board of County Commissioners is the governing body of Flagler County, Florida; and

**WHEREAS**, pursuant to Section 200.065(2)(a)(1) and (2), *Florida Statutes*, the Board of County Commissioners of Flagler County, Florida prepared and submitted a tentative budget in accordance with Section 129.03, *Florida Statutes*, and computed a proposed millage rate necessary to fund said tentative budget for Flagler County; and

**WHEREAS**, pursuant to Section 200.065(2)(c), *Florida Statutes*, on September 7, 2007, the Board of County Commissioners of Flagler County, Florida held a public hearing on the tentative budget and proposed millage rates for Flagler County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, publicly announced the proposed millage rates, and publicly announced the percent by which the proposed millage rates exceeded the rolled-back rates; and

**WHEREAS**, Section 200.065(2)(d), *Florida Statutes*, requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rates. The Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Flagler County; and

**WHEREAS**, on September 15, 2007, the Board of County Commissioners caused such advertisement to be made in the Flagler/Palm Coast News-Tribune, a newspaper of general circulation in Flagler County, Florida; and

**WHEREAS**, the Board of County Commissioners of Flagler County, Florida met on September 20, 2007 at 5:01 p.m. and adopted the final budget for Fiscal Year 2007/2008.

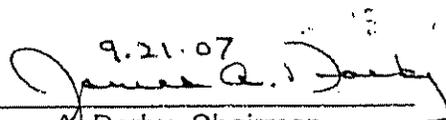
**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Flagler County, Florida:

**Section 1.** That the Board of County Commissioners of Flagler County, Florida, hereby adopts a Final Budget in the amount of \$152,416,316 for the Fiscal Year 2007/2008 a copy of which is attached hereto and incorporated therein as Exhibit "A".

**Section 2.** This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 20<sup>th</sup> day of September, 2007.

Board of County Commissioners  
of Flagler County, Florida

9.21.07  
  
James A. Darby, Chairman

Attest:

  
Gail Wadsworth, Clerk and Ex Officio  
Clerk to the Board

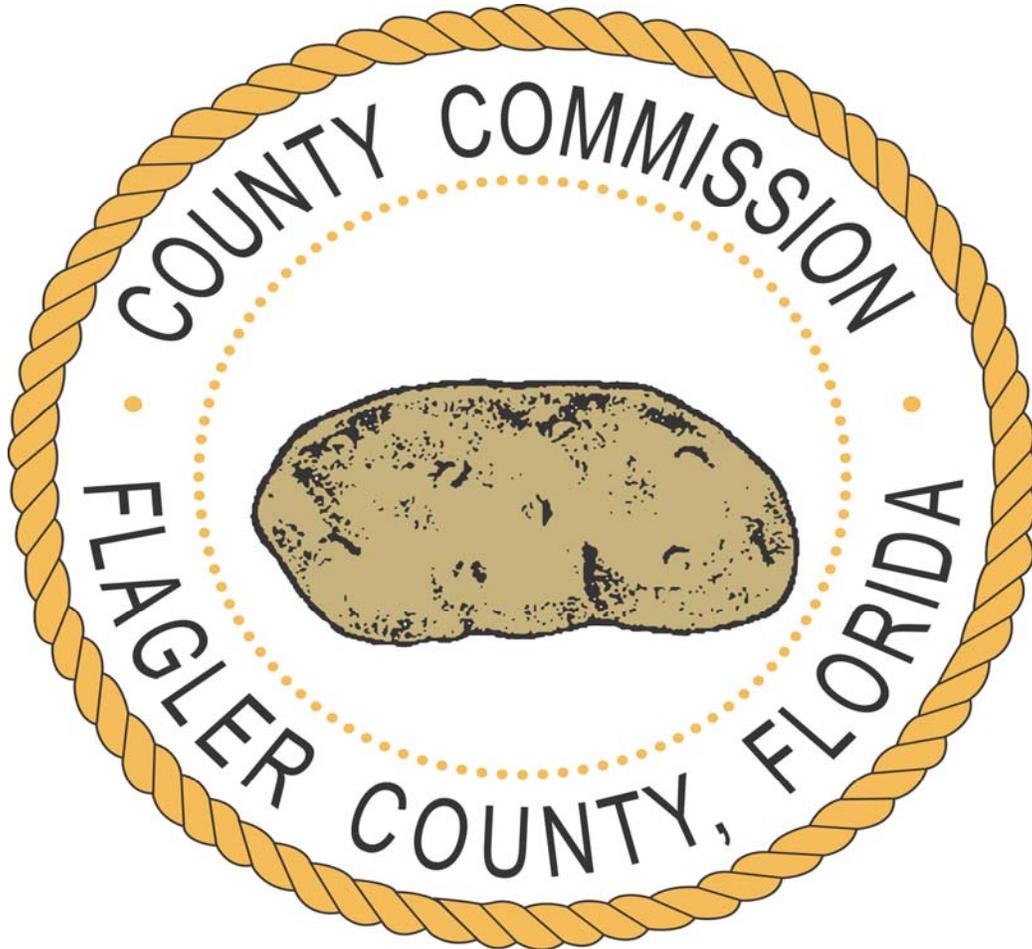
**Flagler County, Florida**  
**Revenue Summary by Fund**  
**FY 2007-2008**  
**Exhibit "A"**

<b>Fund</b>	<b>Description</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budgeted FY 06-07</b>	<b>Approved FY 07-08</b>
001	General	53,644,013	52,915,089	66,882,844	65,693,271
101	Fines and Forfeitures	12,673	6,299		
102	Transportation Trust	3,150,613	3,436,750	2,889,989	2,847,584
105	Legal Aid Fund	31,110	53,916	100,000	51,000
106	Law Enforcement Trust	114,321	70,636	31,360	69,322
107	Law Library	22,386	26,469	19,079	29,918
108	Court Facilities	130,491	190,152	460,276	247,750
109	Tourist Development Tax Capital	254,011	262,478	947,916	1,226,459
110	Tourist Development Tax Promotional	446,627	449,735	887,614	1,030,961
111	Tourist Development Tax Beach Rest	129,927	178,314	663,264	843,370
112	Constitutional Gas Tax	1,980,898	1,227,186	7,910,845	14,017,256
115	Countywide Road Damage	215	414		
117	Environmentally Sensitive Lands	6,846,434	312,708	5,177,515	3,991,245
120	Utility Regulatory Authority	5,845	1,617	30,055	19,176
125	Government Services Building Admin			534,493	907,813
130	Transportation East Impact Fees	497,406	1,129,641	638,201	357,797
131	Transportation West Impact Fees	193,809	115,114	97,137	1,000
132	New District 1 Parks Impact Fees	96,676	68,216	1,411,163	1,339,965
133	New District 2 Parks Impact Fees	10,928	18,209	99,436	17,052
134	New District 3 Parks Impact Fees	80,774	12,882	159,487	20,792
135	New District 4 Parks Impact Fees	22,621	15,371	48,944	63,343
136	Road Impact Fees Palm Coast	154,269	136,167	694,431	2,644,706
137	New Transportation Impact Fee East	1,145,343	1,460,463	591,133	3,025,425
141	Economic Development ITM Grant	462,450	35,329	934,977	713,320
142	CDBG-Economic Development	11,559	462,873		
143	SHIP Program	1,078,504	1,048,290	1,195,274	1,209,723
145	Long Term Maint. Old Kings Rd Landfill	20,771	36,757	707,621	705,494
146	Long Term Maint. C&D Facility	21,720	38,363	900,347	935,310
148	Long Term Maint Bunnell Landfill	9,983	17,664	395,547	379,217
150	CDBG-ED Florida Rock		8,737	309,105	
175	Bimini Gardens	6,153	6,432	13,892	9,448
176	Colbert Lane Settlement	1,343	2,580		
177	Espanola Mosquito Control	5,019	7,391	12,486	24,818
178	Rima Ridge Mosquito Control	7,607	8,956	47,279	53,106
180	Municipal Services	3,612,609	1,946,915	2,719,089	2,020,351
181	Building Department		2,451,523	2,153,667	2,087,558
190	Mediation / Arbitration	427	821		
191	Court Services	1,277	2,437	54,228	
192	Domestic Violence Trust	2,388	2,005		11,169
193	Alcohol & Drug Abuse Trust Fund	103	198	4,564	4,685
194	Court Innovations /Technology	712,219	662,460	2,038,756	546,302
195	Juvenile Diversion	67,446	127,530	18,636	29,453
196	Crime Prevention Fund	30,686	39,696		

**Flagler County, Florida**  
**Revenue Summary by Fund**  
**FY 2007-2008**  
**Exhibit "A"**

<b>Fund</b>	<b>Description</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budgeted FY 06-07</b>	<b>Approved FY 07-08</b>
197	Court Innovations	21,296	27,163	93,822	88,278
198	Teen Court			73,399	72,506
203	Limited Tax General Obligations	613,710	607,137	1,030,176	1,029,584
207	Note Payable Colbert Lane	394,184	428,053	415,556	406,026
208	Reserve Colbert Lane	12,548	24,109	575,106	613,491
209	Bond Sinking - 2nd ESL	607,912	605,125	1,581,127	1,457,706
210	Capital Construction Sinking	2,512,312	2,694,258	5,854,738	7,397,759
211	Judicial Center Bond Sinking		1,661,751	1,982,578	1,998,172
302	E-911 Equipment	376,375	502,428	683,142	793,760
303	CPF/Environmental Land Tax	2,396	4,604	108,040	117,141
307	Beachfront Parks	67,115	52,426	1,271,248	1,350,428
308	Park Maintenance Trust	17,530	35,562	805,096	852,727
309	CPF - Major Projects	68,417,303	3,432,766	22,298,227	1,626,386
401	Airport	3,047,600	3,725,811	6,459,207	4,179,634
402	Sanitary Landfill	1,222,599	647,141	2,052,172	1,869,081
403	Transportation Services	1,086,219	1,702,460	1,532,341	1,331,671
404	Utility Enterprise	916,481	791,939	1,190,033	6,809,457
405	Waste Mgmt Utility Fund				1,579,192
603	Group Benefits	6,395,178	8,816,577	9,037,057	11,317,450
702	Daytona North Service District	386,785	347,702	407,872	350,708
	<b>TOTAL</b>	<b>161,121,197</b>	<b>95,101,795</b>	<b>159,231,587</b>	<b>152,416,316</b>

*Actuals do not include prior year cash carry forward.*



## Approved Budget Fiscal Year 2007-2008

**ORDINANCE NUMBER 2006-24**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, CREATING ARTICLE II. FINANCE, DIVISION 7, SECTION 2-100.2, TITLED "FUND BALANCE/RETAINED EARNINGS POLICY"; ESTABLISHING A FUND BALANCE/RETAINED EARNINGS STABILIZATION POLICY FOR EACH OF ITS VARIOUS FUNDS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE FLAGLER COUNTY CODE; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the County Commission, in and for the Flagler County, Florida, hereinafter referred to as Commission, endorses sound financial policies and practices; and

**WHEREAS**, the Commission has determined that a fund balance/retained earnings stabilization policy tailored to the particular needs of the County is the most responsible way to insure against unanticipated events which would adversely affect the financial condition of the County and jeopardize the continuation of necessary public services; and,

**WHEREAS**, it is essential that the Commission maintain adequate fund balance/retained earnings and reserves in its various operating funds to provide the capacity to: (1) provide sufficient cash flow for daily financial needs, (2) secure and maintain investment grade (i.e. A or above) bond ratings, (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies; and,

**WHEREAS**, the Commission has not heretofore had a formally adopted fund balance/retained earnings stabilization policy, and desires by the means of this ordinance to adopt said policy;

**NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION I:**

That Article II, Finance, Division 7, Section 2-100.2, titled "Fund Balance Retained Earnings Policy" be created as follows:

## **2-100.2. Creation of Fund Balance/Retained Earnings Reserves.**

(a) There is hereby created, in each of the various governmental fund type (general fund, special revenue funds, debt service funds, and capital projects funds) and proprietary fund type (enterprise funds and internal service funds) funds of the County, a reservation of fund balance or retained earnings equal to the following:

- (1) General Fund – In the general fund, there shall be created a reservation of fund balance equal to 15% of the current fiscal year budget for the fund. For the purposes of this calculation, the current fiscal year budget shall be the budget as originally adopted by ordinance in September. This reserve shall be in addition to all other reserves or designations of fund balance, including but not limited to reservations for uncollected receivables and reservations of funds which have expenditure authority limited to specific purposes (i.e. proceeds from the sale or conversion of judicially forfeited properties). In any fiscal year when the County is unable to create the reservation of fund balance required by this section, the County shall not budget any amount of appropriated fund balance for the purpose of balancing the budget.
- (2) Special Revenue Funds – By definition, special revenue funds are created to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes. As such, no specific reservation fund balance is created by virtue of enactment of this ordinance, rather the amount of any reservation fund balance shall be governed by the legal authority underlying the creation of the individual fund.
- (3) Debt Service Fund – Debt service funds are typically subjected to the creation of very specific reserve amounts as a part of the ordinance or resolution which authorizes the issuance of the bonds which are being repaid. Therefore, this policy does not create any specific reservation of fund balance within the debt service fund, rather, reserve requirements for any outstanding County bond issues will be as derived from the ordinance or resolution authorizing the issuance of the bonds.
- (4) Capital Project Fund – The capital projects fund was created to account for resources (such as the local government infrastructure sales surtax) designated to construct or acquire general fixed assets and major improvements. Occasionally, these projects may extend beyond a single fiscal year. Therefore, although no specific reserve requirement is established for the capital projects fund, at a minimum, the fiscal year end unreserved, undesignated fund balance, coupled with estimated revenues for the ensuing fiscal year, must be sufficient to fund all outstanding fund obligations.

- (5) Enterprise Funds – The County has created a total of four enterprise funds to account for the following: utility services, airport, sanitary landfill and public transportation. In each of the enterprise funds now or hereafter created by the Commission, there shall be created a reservation of retained earnings equal to 20% of the current fiscal year budget for that fund. For the purposes of this calculation, the current fiscal year budget shall be the total budget as originally adopted by ordinance in September. This budget shall be prepared on the modified accrual basis of accounting and therefore includes such items as capital outlay and operating transfers out. This reserve shall be in addition to all other reservations of retained earnings, including but not limited to amounts reserved for debt service and/or amounts reserved for renewal and replacement of long lived assets.
- (6) Internal Service Funds – The County has created one internal service fund to account for employee health benefits coverage. There is hereby created within each of the internal service funds a reservation of retained earnings in the fund as of the end of each fiscal year greater than or equal to zero. This reserve shall be in addition to all other reservations of retained earnings, including but not limited to amounts reserved for claims incurred but not paid in the Health Care Coverage Fund. By definition, internal service funds are used to account for the financing of goods of services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis. Consequently, these funds are generally intended to operate on a break even basis. Therefore, in any fiscal year when it is projected that the actual amount of unreserved retained earnings will be less than or equal to zero at year end, it will be necessary to either increase the rates charged or reduce expenses or both.

**(b) Utilization of Surplus Reserves.** In the event that the unreserved, undesignated fund balance or unreserved retained earnings balance exceeds the amounts set forth above, the excess may be utilized for any lawful purpose. Nevertheless, it is recommended that first priority be given to utilizing the excess within the fund in which it was generated. In order to minimize the long term effect of such use, it is also recommended that any such excess be used to fund one time expenditures or expenses which do not result in recurring operating costs or other one time costs including the establishment of or increase in legitimate reservations or designations of fund balance or reservations of retained earnings.

**(c) Replenishment of Reserve Deficits.** If, at the end of any fiscal year, the actual amount of unreserved, undesignated fund balance, or unreserved retained earnings falls below the required levels set forth herein, the County Administrator shall prepare and submit a plan for expenditure or expense reductions and/or revenue increases to the County Commission. As a part of the annual budget review, the County Commission shall review and amend the plan submitted by the County Administrator for restoring the amount of unreserved, undesignated fund balance, or unreserved retained earnings to the required levels. Any deficit in the required amount must be restored no later than the end of the second fiscal year following its occurrence, other than Enterprise Funds, which shall be restored no later than the end of the third fiscal year following its occurrence.

(d) **Annual Review.** Compliance with the provisions of this ordinance shall be reviewed as part of the annual budget adoption process.

**SECTION II: Authorizing Inclusion in Code.** The Provisions of this Ordinance shall be made a part of the Flagler County Code. The codifier of the Code shall change headings and reletter and renumber sections hereof as necessary for that purpose.

**SECTION III: Severability.** If any portion of this ordinance is declared invalid or unenforceable, then to the extent it is possible to do so without destroying the overall intent and effect of this ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of this ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

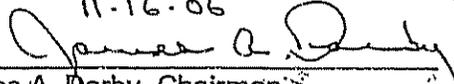
**SECTION IV: Conflicts.** All ordinances or parts of ordinances which are in conflict with this ordinance are hereby repealed, to the extent necessary to alleviate the conflict, but shall continue in effect insofar as they are not in conflict herewith, unless repeal of the conflicting portion destroys the overall intent and effect of any of the conflicting ordinances, in which case those ordinances so affected shall be hereby repealed in their entirety.

**SECTION V: Effective Date.** This ordinance shall take effect on upon filing with the Department of State, per Section 125.66, Florida Statutes.

**DULY ADOPTED** at the regular meeting of the Board of County Commissioners of Flagler County, Florida, held the 6<sup>th</sup> day of November, 2006.

EFFECTIVE DATE  
PER FLORIDA STATUTE  
125.66  
NOVEMBER 17, 2006

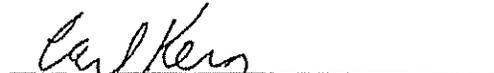
BOARD OF COUNTY COMMISSIONERS  
OF FLAGLER COUNTY, FLORIDA

11-16-06  
  
James A. Darby, Chairman

Attest:

  
Gail Wadsworth, Clerk of Courts

Approved as to form:

  
Carl E. Kern, County Attorney