

**APPROPRIATION SUMMARY
SPECIAL REVENUE FUNDS**

Department	FY 06 ¹	FY 07	% Change	Positions	
				FY 06 ¹	FY 07
Public Works					
Administration	405,616	282,032	-30.5%	6.00	3.00
Road Maintenance	2,901,225	2,347,545	-19.1%	34.00	27.00
Debt Service/Transfers/Reserve	354,808	260,412	-26.6%		
Legal Aid Fund	45,730	100,000	118.7%		
Law Enforcement Trust Fund	82,995	31,360	-62.2%		
Law Library Fund	19,314	19,079	-1.2%		
Court Facilities Fund	329,090	460,276	39.9%		
Tourist Development					
Capital Improvements	779,130	947,916	21.7%		
Promotional Activities	742,357	887,614	19.6%		
Beach Restoration	582,628	663,264	13.8%		
Constitutional Gas Tax	7,819,188	7,910,845	1.2%		
Environmentally Sensitive Lands Bond Fund	6,289,940	5,177,515	-17.7%		
Utility Regulatory Authority	17,818	30,055	68.7%		
Government Services Building Administration		534,493	100.0%		
Impact Fees Funds					
New Park 1	1,384,356	1,411,163	1.9%		
New Park 2	107,696	99,436	-7.7%		
New Park 3	168,953	159,487	-5.6%		
New Park 4	37,312	48,944	31.2%		
Transportation East	7,081,137	638,201	-91.0%		
Transportation West	447,066	97,137	-78.3%		
Transportation East Palm Coast	4,640,232	694,431	-85.0%		
Road Unincorporated East Impact Fees	5,534,577	591,133	-89.3%		
SHIP	1,983,230	1,195,274	-39.7%	0.35	0.35
Development Services					
Engineering	778,490	856,660	10.0%	9.00	10.50
Economic Development	935,745	934,977	-0.1%		
Current Planning	457,513	655,983	43.4%	7.00	9.00
Administration	549,731	729,856	32.8%	7.00	9.50
Pooled Expenditures/Transfers/Reserves	516,169	328,532	-36.4%		
Code Enforcement	154,293	148,058	-4.0%	2.00	2.00
Building	1,161,205	2,093,667	80.3%	8.00	9.50
Fire Inspections	77,563	60,000	-22.6%	1.00	
Court Services	54,889	54,228	-1.2%		
Alcohol & Drug Abuse Trust		4,564	100.0%		
Court Related Technology	1,196,078	2,038,756	70.5%		
Juvenile Diversion	95,583	18,636	-80.5%	1.00	
Court Innovations		93,822	100.0%		
Teen Court		73,399	100.0%		1.00
E-911	515,971	683,142	32.4%	2.00	1.40
Community Development Block Grants					
ED - Commercial Lease Building	440,000		-100.0%		
ED - Florida Rock Industries	687,389	309,105	100.0%		
SW Long-Term Maintenance Fund	853,024	707,621	-17.0%		
SW Long-Term Closure Fund	813,579	900,347	10.7%		
Maintenance of Bunnell Landfill	407,350	395,547	-2.9%		
Bimini Gardens MSBU	19,241	13,892	-27.8%		
Espanola Special Assessment	1,503	12,486	730.7%		
Rima Ridge Special Assessment	2,674	47,279	1668.1%		
Daytona North	1,096,413	407,872	-62.8%		
Total	52,568,801	36,156,041		77.35	73.25

¹ Restated final document due to formula error.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT FINE & FORFEITURE

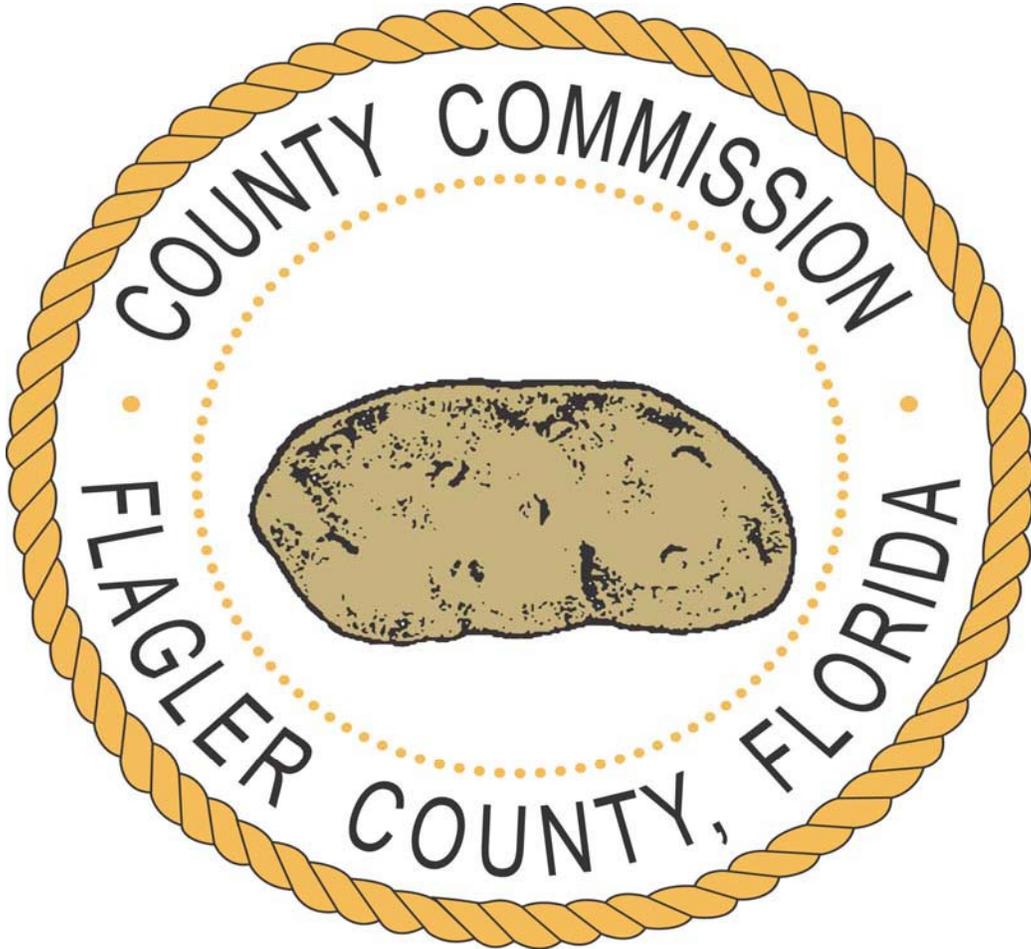
APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Transfers				
101-4600-581.91-16 Transfer to General Fund	\$ 4,178			
Total Transfers		4,178		
FUND TOTAL	\$	<u>4,178</u>		

BUDGET NARRATIVE:

This fund was established in accordance with Florida Statutes Chapter 129.02(3) and contains an estimate of receipts collected from criminal persecutions as provided in Section 142.01 and all other law enforcement functions and activities of the County now or hereafter authorized by law.

These monies were transferred to support the operating budget for court costs in the general fund.

Fund closed due to Article V



Approved Budget Fiscal Year 2006-2007

Flagler County, Florida Summary of Expenditures by Category FY 2006-2007

FUND: COUNTY TRANSPORTATION TRUST

The County Transportation Trust Fund (102) is a special revenue fund. A special revenue fund is designed to account for the proceeds of specific revenue sources that are legally restricted to expenditures.

The main revenue sources for this fund are the Ninth-Cent Fuel Tax, 1 to 6 Cents Local Option Fuel Tax, County Fuel Tax and a portion of the Constitutional Fuel Tax.

Ninth-Cent Fuel Tax is one of three local option fuel taxes and represents a funding source for local transportation infrastructure. It is a tax of 1 cent on every net gallon of motor and diesel fuel sold within the county.

1 to 6 Cents Local Option Fuel Tax is a tax levied by ordinance adopted by a majority vote. The distribution of this tax is approved by the Board of County Commissioners annually. Fiscal Year 2007 allocation is based upon a combination of lane-miles and population.

County Fuel Tax is levied on motor fuel at the rate of 1 cent per gallon. The estimated revenue for fiscal year 2007 equals \$500,674.

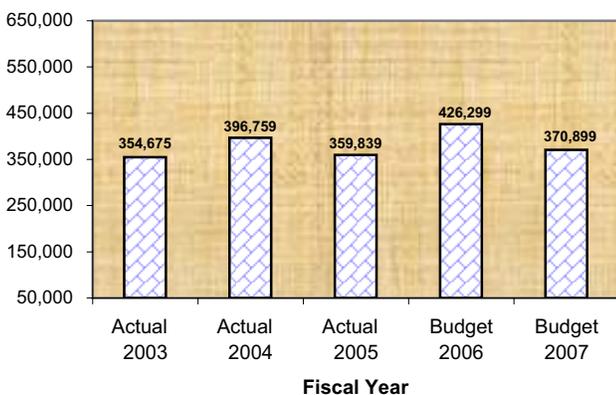
Constitutional Fuel Tax is a constitutional amendment to levy a tax of 2 cents per gallon on motor fuel. This is a revenue source for counties only. A portion of this tax is also allocated to the 112 fund.

The above tax proceeds may be used for transportation expenditures as defined in Florida Statutes 336.025 (7). Transportation expenditures are defined to include those expenditures by the local government excluding expenditures of bond proceeds, public transportation operations & maintenance, roadway and right-of-way maintenance & drainage, street lighting, traffic signs, traffic engineering, pavement markings and bridge maintenance.

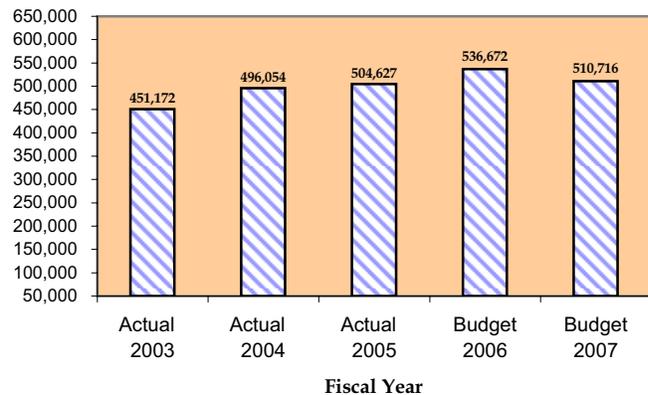
Staff Time - The expenditures slated for this fund for Fiscal Year 2007 are for the Public Works Administration and Public Works Paved & Unpaved operations. Staff time and equipment used on capital projects is charged to each project offset as a revenue to this fund.

The graphs below present a history of gas tax revenues with associated expenditures.

Ninth Cent Fuel Tax

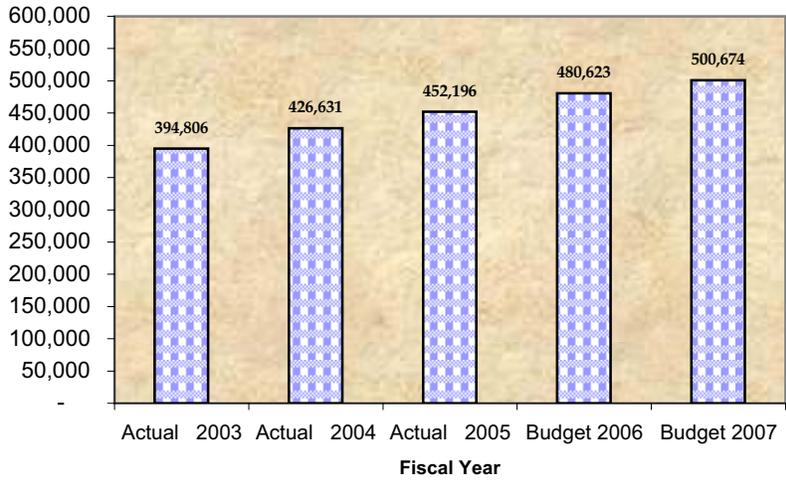


Local Option Gas Tax

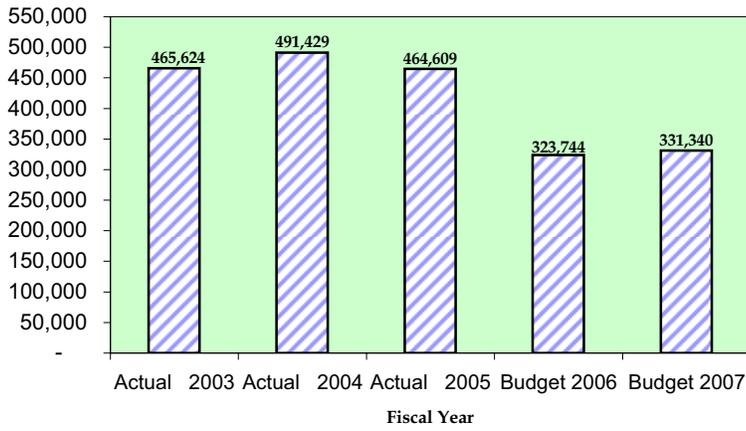


Flagler County, Florida Summary of Expenditures by Category FY 2006-2007

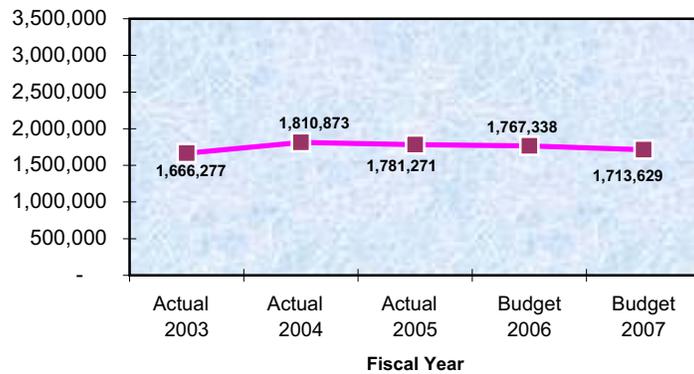
County Fuel Tax

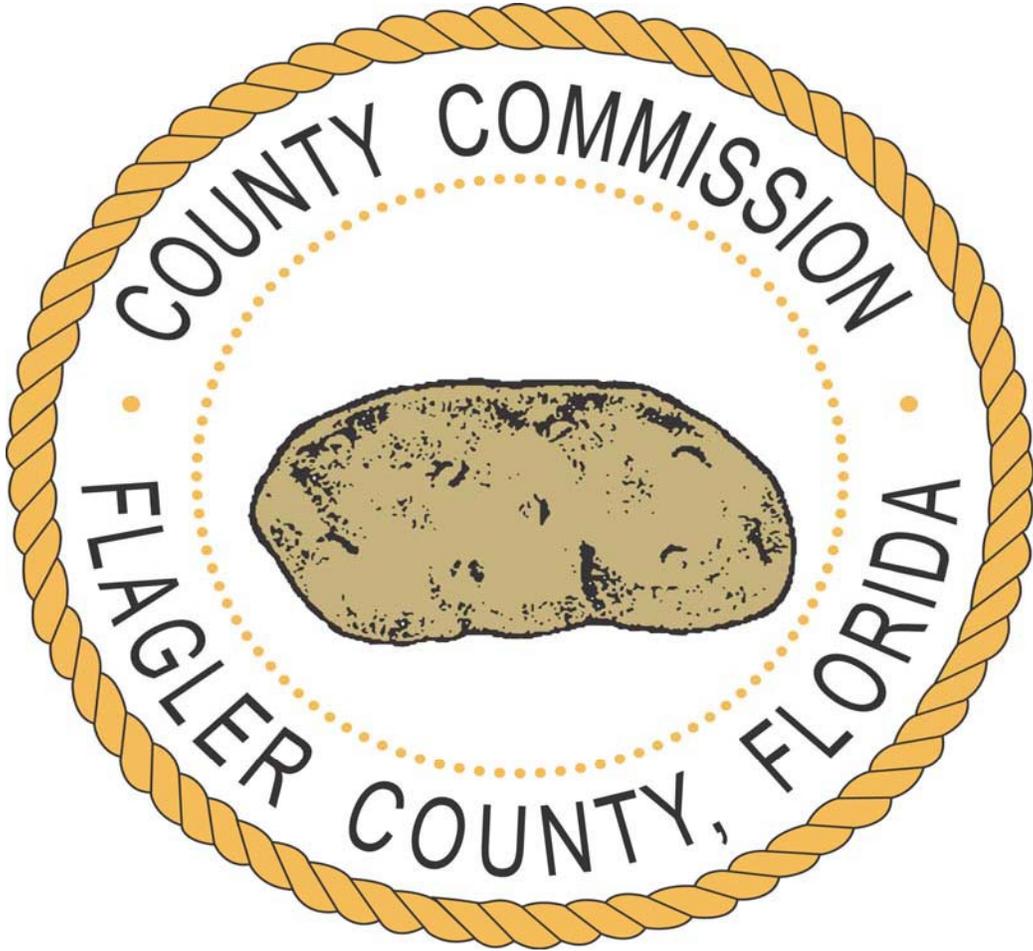


Constitutional Fuel Tax



Combined Total Fuel Tax





Approved Budget Fiscal Year 2006-2007

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT DEVELOPMENT SERVICES
DIVISION: ENGINEERING

APPROPRIATIONS	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Operating Expenses				
102-0800-541.49-91 Write Offs/Shortages	\$ 2,885			
Total Operating Expenses	2,885			
DIVISION TOTAL	<u>\$ 2,885</u>			

Fiscal Year 2004 budget has been realigned to Municipal Services Fund 180. See pages 5-60 & 5-61.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT PUBLIC WORKS
DIVISION: ADMINISTRATION

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Personnel Services				
102-1405-541.10-12 Regular Salaries	\$ 227,732	\$ 223,819	\$ 245,738	\$ 175,022
102-1405-541.10-14 Overtime	2,768	265	500	
102-1405-541.10-21 FICA	17,631	17,134	18,837	13,389
102-1405-541.10-22 Retirement Expense	17,033	16,833	24,574	17,191
102-1405-541.10-23 Life & Health Insurance	46,710	42,250	78,000	39,000
102-1405-541.10-24 Workers Comp Expense	5,036	6,631	10,826	16,087
Total Personnel Services	316,910	306,932	378,475	260,689
Operating Expenses				
102-1405-541.31-10 Professional Services	30			45
102-1405-541.40-10 Travel Expenses	241	55	340	151
102-1405-541.40-11 Employee Training Seminars			750	
102-1405-541.41-10 Communications Recurring	5,908	5,291	4,906	3,600
102-1405-541.41-20 Communications Inst/Repr	526	275	500	408
102-1405-541.41-30 Postage Expense	169	157	200	167
102-1405-541.44-10 Rentals & Leases	992	976	679	988
102-1405-541.45-20 Vehicle Insurance	1,129	1,095	1,100	1,984
102-1405-541.46-10 Bldging/Equipt Repairs		115	100	59
102-1405-541.46-20 Vehicle Repair	789	138	520	1,030
102-1405-541.46-30 Maintenance Agreements	2,571	938	3,000	978
102-1405-541.46-40 Small Tools & Equipt	865	500	250	697
102-1405-541.47-10 Printing & Binding	125	65	300	97
102-1405-541.49-15 Advertising	504	1,146	1,000	500
102-1405-541.51-10 Office Supplies	5,215	4,113	3,971	1,500
102-1405-541.51-11 Office Equipt under \$1,000	1,688	2,951	1,900	1,000
102-1405-541.51-20 Data Processing Supplies	600	100		
102-1405-541.52-10 Gas, Oil & Lubricants	7,010	6,887	5,600	7,871
102-1405-541.52-12 Other Operating Expenses	37	126		84
102-1405-541.52-20 Clothing & Wearing Apparl		360		184
102-1405-541.54-10 Publications/Memberships		25	25	
102-1405-541.54-20 Conference/Seminar Registrations		500	500	
Total Operating Expenses	28,399	25,813	25,641	21,343

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT PUBLIC WORKS
DIVISION: ADMINISTRATION (continued)

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Capital Outlay				
102-1405-541.64-10 Equipment		1,409	1,500	
Total Capital Outlay		1,409	1,500	
DIVISION TOTAL	\$ 345,309	\$ 334,154	\$ 405,616	\$ 282,032
Positions	6.00	6.00	6.00	3.00

Fiscal Year 2007 has a 30.5% decrease due the transfer of three position to General Services division in the General Fund.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT PUBLIC WORKS
DIVISION: PAVED AND UNPAVED ROAD MAINTENANCE

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Revenues: Staff Time	205,134	1,119,773	1,157,064	939,342

Personnel Services

102-1420-541.10-12 Regular Salaries	\$ 751,962	\$ 807,552	\$ 984,395	\$ 871,631
102-1420-541.10-14 Overtime	67,302	75,846	9,000	4,500
102-1420-541.10-21 FICA	62,395	67,277	75,995	67,023
102-1420-541.10-22 Retirement Expense	60,543	66,457	99,141	88,631
102-1420-541.10-23 Life & Health Insurance	241,335	231,530	437,500	338,000
102-1420-541.10-24 Workers Comp Expense	28,411	35,668	84,670	103,600
Total Personnel Services	1,211,948	1,284,330	1,690,701	1,473,385

Operating Expenses

102-1420-541.31-10 Professional Services				225
102-1420-541.34-10 Other Contracted Services	127,358	174,043	148,462	168,396
102-1420-541.34-20 Governmental Services	6,339			
102-1420-541.40-10 Travel Expenses	200		350	100
102-1420-541.41-10 Communications Recurring	4,135	3,576	5,510	2,700
102-1420-541.41-20 Communications Inst/Repr	3,845	2,907	2,965	2,864
102-1420-541.41-30 Postage Expense		21		33
102-1420-541.44-10 Rentals & Leases	9,052	12,124	11,424	10,680
102-1420-541.45-20 Vehicle Insurance	19,651	21,160	81,539	99,032
102-1420-541.46-10 Bldg/Equipt Repairs	2,845	5,319	4,200	4,027
102-1420-541.46-20 Vehicle Repair	105,555	160,876	110,217	250,020
102-1420-541.46-40 Small Tools & Equipt	8,811	6,826	10,700	7,944
102-1420-541.49-10 Other Current Charges		367		188
102-1420-541.49-14 Landfill Tipping Fees	5,942	8,259	5,700	7,748
102-1420-541.49-15 Advertising	111			
102-1420-541.51-10 Office Supplies	6	213	250	
102-1420-541.51-11 Office Equipt under \$1,000			1,500	500
102-1420-541.52-10 Gas, Oil & Lubricants	130,742	226,138	152,309	277,929
102-1420-541.52-12 Other Operating Expenses	8,212	2,393	4,300	3,472
102-1420-541.52-20 Clothing & Wearing Apparel	159	720	1,037	449
102-1420-541.52-30 Data Processing Software	1,543			
102-1420-541.53-10 Road Materials & Supplies	16	37,917	25,000	36,353
102-1420-541.54-10 Publications/Memberships			250	
102-1420-541.54-21 Employee Education/training			3,000	1,500
Total Operating Expenses	434,522	662,859	568,713	874,160

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT PUBLIC WORKS
DIVISION: PAVED AND UNPAVED ROAD MAINTENANCE (continued)

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Capital Outlay				
102-1420-541.64-10 Equipment	776,401	703,357	641,811	
Total Capital Outlay	776,401	703,357	641,811	
Less Charges				
102-1420-541.99-98 Other Departments	(782,951)			
Total Less Charges	(782,951)			
DIVISION TOTAL	\$ 1,639,920	\$ 2,650,546	\$ 2,901,225	\$ 2,347,545
Positions	31.00	32.00	34.00	27.00

Fiscal Year 2007 has a decrease of 19.1% due to the deletion of four vacant positions, the transfer of six positions to the General Fund, offset by two positions from Fleet and the Landfill.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT COUNTY TRANSPORTATION TRUST
DIVISION: TRANSFERS / POOLED / RESERVES / DEBT SERVICE / GRANT

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Interfund Transfers				
102-4600-581.91-10 Interfund Transfer ¹	\$ 606,484	\$ 116,065	\$ 116,065	\$ 58,789
Total Interfund Transfers	606,484	116,065	116,065	58,789
Pooled Expenditures				
102-4900-519.34-10 Other Contracted Services	7,038			
102-4900-519.46-30 Maintenance Agreements	6,250			
Total Pooled Expenses	13,288			
Reserves				
102-5000-587.98-41 Personal Service Reserves			24,124	61,903
Total Reserves			24,124	61,903
Debt Service				
102-4900-519.72-30 Interest on Loan		1,040		
102-6000-517.71-30 Principal on Loan ²		84,702	87,272	89,920
102-6000-517.72-30 Interest on Loan ²		12,626	13,386	9,835
102-6000-517.71-31 Principal - Caterpillar ²	65,010	103,848	108,299	38,721
102-6000-517.72-31 Interest - Caterpillar ²	8,984	10,112	5,662	1,244
Total Debt Service	73,994	212,328	214,619	139,720
Grants and Aids				
102-8500-580.81-27 Shared Revenue - C.O.A.	66,667			
Total Grants and Aids	66,667			
DIVISION TOTAL	\$ 760,433	\$ 328,393	\$ 354,808	\$ 260,412

¹ See page 1-13 for interfund transfer

² See pages 1-18 and 1-19 for debt service obligation

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT LEGAL AID FUND

APPROPRIATIONS		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues:	Legal Aid Fees	33,908	21,408	18,876	21,999
	General Fund Subsidy				
Operating Expenses					
105-4400-564.82-34	Aid to Legal Services	\$ 33,908			
105-4401-564.82-34	Aid to Legal Services	1,953	7,047	45,730	100,000
Total Operating Expenses		35,861	7,047	45,730	100,000
FUND TOTAL		\$ 35,861	\$ 7,047	\$ 45,730	\$ 100,000

BUDGET NARRATIVE:

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

The fees generated to fund aid in legal services have a shortfall. F.S. 29.008(3)(a) establishes the base year of funding as FY2003. The base year (Fiscal Year 2003) is adjusted by 3% the first year and increased 1.5% for growth each year thereafter. The fees generated do not cover the state mandated level so an interfund transfer from the general fund is provided.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT LAW ENFORCEMENT TRUST FUND

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Interfund Transfers				
106-4300-521.49-10 Other Current Chrgs/Oblig	\$ 32,251	\$ 135,863		
106-4600-581.91-23 Transfer to Sheriff			82,995	
106-4600-581.49-10 Other Current Chrgs/Oblig				31,360
Total Interfund Transfers	32,251	135,863	82,995	31,360
FUND TOTAL	\$ 32,251	\$ 135,863	\$ 82,995	\$ 31,360

BUDGET NARRATIVE:

The Law Enforcement Trust Fund accounts for revenues and expenditures are to be used for law enforcement in accordance with Chapter 932.7055, Florida Statutes. Revenues are generated from the sale of confiscated property acquired by the Flagler County Sheriff's Office.

Any property shall be sold at a public auction or by sealed bid to the highest bidder, except for real property which should be sold in a commercially reasonable manner.

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: LAW LIBRARY FUND

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Revenues:				
Law Library Fees	30,762			
Law Library \$16.25	2,044	22,384	20,083	20,083
Personnel Services				
107-3451-714.10-12 Regular Salaries		\$ 1,494		
107-3451-714.10-21 FICA		114		
107-3451-714.10-22 Retirement Expense		110		
107-3451-714.10-23 Life & Health Insurance		438		
Total Personnel Services		2,156		
Operating Expenses				
107-3450-714.44-10 Rentals & Leases	1,488			
107-3451-714.72-30 Interest on Loan		138		
Total Operating Expenses	1,488	138		
Capital Outlay				
107-3450-714.66-10 Library Materials	23,570		19,314	19,079
107-3451-714.66-10 Library Materials	5,605	20,365		
Total Capital Outlay	29,175	20,365	19,314	19,079
Interfund Transfers				
107-4600-581.91-16 Transfer to General Fund	18,530			
Total Interfund Transfers	18,530			
FUND TOTAL	\$ 49,193	\$ 22,659	\$ 19,314	\$ 19,079

BUDGET NARRATIVE:

The service fee previously established by County Ordinance 95-9 has been repealed due to the implementation of Article V. Florida Statutes 939.185 authorizes additional court costs to be used to fund personnel and legal material for the public as part of a law library. The additional fee of \$65 is imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense with 25% of the amount collected to fund a law library. The Law Library is now included within the Bunnell Library.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT COURT FACILITIES FUND

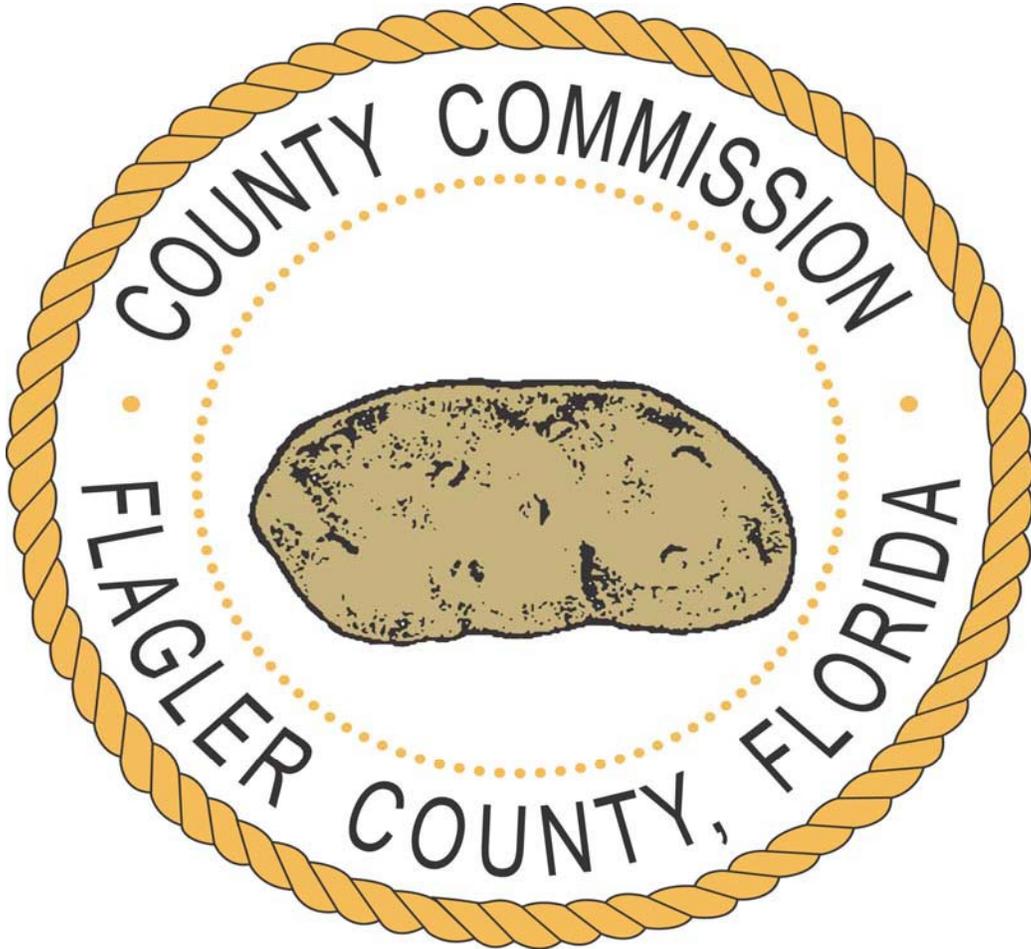
APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses				
108-3700-712.34-20 Governmental Services		\$ 694		
108-3700-712.46-10 Bldg/Equipt Repairs	169	142		
108-3700-712.46-30 Maintenance Agreements	11,219	174		
108-3700-712.46-40 Small Tools & Equipt		603		
108-3700-712.49-10 Other Current Chrgs/Oblig	47	47		
108-3700-712.51-11 Office Equipt under \$1,000		2,487		
108-3700-712.52-12 Other Operating Expenses	15			
108-3701-712.46-10 Bldg/Equipt Repairs			20,000	500
108-3701-712.46-30 Maintenance Agreements		40	11,000	14,410
108-3701-712.49-10 Other Current Chrgs/Oblig			47	50
Total Operating Expenses	11,450	4,187	31,047	14,960
Capital Outlay				
108-3700-712.62-20 Bldg Renovation & Improv	18	4,386	99,374	99,374
108-3701-712.62-20 Bldg Renovation & Improv			198,669	195,942
108-3700-712.64-10 Equipment	24,265	9,416		
108-3701-712.64-10 Equipment ¹				150,000
Total Capital Outlay	24,283	13,802	298,043	445,316
FUND TOTAL	\$ 35,733	\$ 17,989	\$ 329,090	\$ 460,276

BUDGET NARRATIVE:

The Flagler County Board of County Commissioners adopted Ordinance 2004-08 on July 12, 2004 to assess a \$15 surcharge on non-criminal traffic infractions or criminal violations of Section 318.17, Florida Statutes. Funds collected shall be used to fund State court facilities, and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. The surcharge was effective July 1, 2004.

The above surcharge will replace the previous service fee of \$25.00 levied on all civil actions (except for marriage dissolutions and probate matters) filed in both Circuit and County Courts in Flagler County. The previous service fee for marriage dissolutions and probate matters was \$12.50 per filing. These previous fees were collected to maintain, improve and renovate the County Courthouse. Monies allocated in Fiscal Year 2007 are for the Judicial construction project.

¹ See pages 1-26 through 1-29 for capital request breakdown



Approved Budget Fiscal Year 2006-2007

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT TOURIST DEVELOPMENT TAX
DIVISION: CAPITAL IMPROVEMENTS - 30%

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues: Taxes	139,316	240,271	140,883	202,675
Operating Expenses				
109-4700-575.46-10 Bldging/Equipt Repairs	\$ 1,305			
109-6000-573.45-30 Property/Casualty Ins	1,109	1,086	946	
Total Operating Expenses	2,414	1,086	946	
Grants & Aids				
109-4700-573.82-46 Aid - Historical Museum - FB		2,808	10,000	3,400
109-4700-575.81-21 Aid - Flagler Beach		73,110	1,000	1,000
109-4700-575.82-01 Aid - Flagler Historical Society				4,120
109-4700-575.82-30 Aid - African Am Cultural Society				8,500
109-4700-575.82-44 Little Theatre of P.C.	9,889		40,000	40,000
109-4700-575.82-49 UF - Whitney Laboratory				100,000
Total Grants & Aids	9,889	75,918	51,000	157,020
Capital Outlay				
109-4700-575.62-10 Capital Outlay - Buildings ¹	29,693		526,184	717,319
109-4700-575.63-13 Agricultural Museum ¹			50,000	50,000
109-6000-537.63-10 Improvements other than Bldg		660		
109-6000-573.62-10 Capital Outlay - Buildings ¹	4,392		101,000	23,577
Total Capital Outlay	34,085	660	677,184	790,896
Interfund Transfers				
109-4600-581.91-10 Interfund Transfer		10,299	50,000	
Total Interfund Transfers		10,299	50,000	
FUND TOTAL	\$ 46,388	\$ 87,963	\$ 779,130	\$ 947,916

¹ See pages 1-30 through 1-34 for capital project breakdown

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

DEPARTMENT: TOURIST DEVELOPMENT TAX (continued)
DIVISION: CAPITAL IMPROVEMENTS - 30%

BUDGET NARRATIVE:

The Tourist Development Tax Funds account for revenues and expenditures of the Tourist Development Tax in accordance with Chapter 125.0104, Florida Statutes and County Ordinance 86-14. County Ordinance 86-14 was adopted on October 16, 1986, levying a two percent (2%) Tourist Development Tax throughout Flagler County, Florida, pursuant to the "Local Option Tourist Development Act." County Ordinance 2004-02 adopted on March 1, 2004 levied an additional 1% increase collection of said tax; adopted a Tourist Development Plan and provided for the expenditure of revenues; and provided for the powers and duties thereof. Ordinance 2003-09 approved by the Board of County Commissioners on June 30, 2003 changed the allocation of the Tourist Development Tax revenue as follows: Capital Projects 30%, Promotion & Advertising 55%, and Beach Restoration 15%.

Prior year carry forward funds:

Flagler County Agricultural Museum	50,000
Little Theater of Palm Coast	40,000
East Coast Greenway	1,000
Flagler County Covered Arena	23,577
Flagler Historical Museum	3,400
Holden House Museum	4,120
African American Cultural Society	8,500
University of Florida - Whitney Laboratory	100,000
Total	\$ 230,597

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT TOURIST DEVELOPMENT TAX
DIVISION: PROMOTIONAL ACTIVITIES - 55%

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Revenues: Taxes	255,413	440,497	379,406	371,570
Operating Expenses				
110-4700-559.34-20 Governmental Services			\$ 4,000	
110-4700-559.47-10 Printing/Binding	125			
110-4700-559.48-10 Promotional Activities	136,748	125,172	628,742	802,449
110-4700-559.48-11 Promotional - FC Chamber			85,220	
110-4700-559.48-14 Promotional - FL Frst Cst Golf			21,000	22,050
110-4700-559.48-15 Promotional - F.C. Art League			3,395	5,500
110-4700-559.48-16 Promotional - Miles Media				11,155
110-4700-559.48-23 Flagler County Corvette Club				2,000
110-4700-559.48-24 FC Creekside Festival				10,000
110-4700-559.48-25 Interspace Airport Ads				14,460
110-4700-559.48-26 Bunnell Chamber of Commerce				20,000
Total Operating Expenses	136,873	125,172	742,357	887,614
FUND TOTAL	\$ 136,873	\$ 125,172	\$ 742,357	\$ 887,614

BUDGET NARRATIVE:

The Tourist Development Council is primarily responsible for establishing and monitoring programs that help increase tourism revenue through promotion of Flagler County. The Council is composed of nine members and must meet certain representative classifications as provided in Florida Statutes 125.0104.

The Tourist Development Tax being collected at this time in Flagler County is 3%, the first levy being made in December, 1986. The tax is collected from hotels, motels, RV parks and any location where the stay of the tourist is six months or less.

The Flagler County Chamber of Commerce presented the Tourist Development Council with a five year marketing plan and budget for promotional activities, which was approved by the Board of County Commissioners in August 2005. This allows the Tourist Development Council to facilitate a better funding structure.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT TOURIST DEVELOPMENT TAX
DIVISION: BEACH RESTORATION - 15%

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
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Revenues:	Taxes	69,658	120,135	105,778	101,336
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Operating Expenses

111-4700-537.34-10	Other Contracted Services		\$ 266,928	\$ 320,764
111-6010-572.34-20	Governmental Services			6,000

Total Operating Expenses			266,928	326,764
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Grants & Aids

111-4700-537.81-20	Aid to Other Governments	3,300	94,625	315,700	312,500
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Total Grants & Aids		3,300	94,625	315,700	312,500
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Capital Outlay

111-6010-572.62-10	Buildings ¹				24,000
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Total Capital Outlay					24,000
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FUND TOTAL		\$ 3,300	\$ 94,625	\$ 582,628	\$ 663,264
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Prior year carry forward funds:

Army Corp of Eng. Beach Renourishment 2004		312,500			
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Flagler County Parks & Recreation		15,000			
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	Total	\$ 327,500			
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¹ See pages 1-30 through 1-34 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT CONSTITUTIONAL GAS TAX

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
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Revenues:	Constitutional Gas Tax	772,930	818,037	854,576	884,960
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Operating Expenses

112-0800-541.34-20	Governmental Services	\$ 483	\$ 13,389		
112-1450-541.31-10	Professional Services	2,500			
112-1450-541.34-10	Other Contracted Services		67,155	20,892	50,000
112-1450-541.34-20	Governmental Services	934			
112-1450-541.53-10	Road Materials & Supplies	1,518			
Total Operating Expenses		5,435	80,544	20,892	50,000

Capital Outlay

112-0800-541.63-16	Resurfacing Program	1,873	77,818	375,000	
112-0800-541.63-25	Road Markings & Signage		24,546		
112-0800-541.63-37	Guardrails/Culverts		872	25,000	
112-0800-541.63-40	New Roads	3,275	6,473	100,000	
112-1450-541.63-16	Resurfacing Program				
112-1450-541.63-25	Road Markings & Signage	22,822			
112-1450-541.63-37	Guardrails/Culverts ¹	11,464			25,000
112-1450-541.63-40	New Roads ¹				300,000
Total Capital Outlay		39,434	109,709	500,000	325,000

Interfund Transfers

112-1450-541.72-30	Interest on Loan/Lease	14,682			
112-4600-581.91-10	Interfund Transfer ²	304,297	260,100	110,100	110,100
Total Interfund Transfers		318,979	260,100	110,100	110,100

Reserves

112-5000-587.98-10	Reserve for Contingency			450,000	1,993,372
112-5000-587.98-50	Reserve - Future Capital OL				58,363
Total Reserves				450,000	2,051,735

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: CONSTITUTIONAL GAS TAX (continued)

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Debt Service				
112-6000-517.72-30 Interest on Loan/Lease ³		160,826	239,074	239,075
Total Debt Service		160,826	239,074	239,075
Grant				
112-8042-541.34-20 Governmental Services	150	6,736		
112-8042-541.63-16 Resurfacing Program	206,105	24,444		
112-8042-541.63-27 Roadway Widening	200,628	770		
112-8088-541.34-20 Governmental Services	828			
112-8101-572.31-10 Professional Services	325			
112-8101-572.34-20 Governmental Services	5,545	11,688	10,000	
112-8101-572.63-10 Improvements Other Than Bldg	32,778	63,212	119,408	
112-8102-572.63-10 Improvements Other Than Bldg	50,000			
112-8204-541.34-20 Governmental Services	2,778	14,838	4,992	
112-8204-541.63-10 Improvements Other Than Bldg	161,844	721,975	6,364,722	
112-8207-541.81-20 Aid to Other Governments		276,805		
112-8211-541.34-20 Governmental Services				42,000
112-8211-541.63-10 Improvements Other Than Bldg ¹				5,092,935
Total Grant	660,981	1,120,468	6,499,122	5,134,935
FUND TOTAL	\$ 1,024,829	\$ 1,731,647	\$ 7,819,188	\$ 7,910,845

BUDGET NARRATIVE:

This funding shall be used for the acquisition, construction and maintenance of roads. Maintenance is the periodic and routine maintenance which includes construction and installation of traffic signals, sidewalks, bicycle paths and landscaping. Periodic maintenance are activities that are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition. Examples are the repair of large bridge structures, major repairs to bridges and bridge systems and the mineral sealing of lengthy sections of roadway. Routine maintenance is minor repairs and associated tasks that are necessary to maintain a safe and efficient transportation system. This maintenance includes pavement patching, shoulder repair, cleaning and repair of drainage ditches, traffic signs and structures, mowing, bridge inspection and maintenance, pavement striping.

A loan was secured in Fiscal Year 2005 for CR 305 seven bridge replacements and the construction will start this fiscal year. Florida Department of Transportation will refund the money in the year 2008.

¹ See pages 1-30 through 1-34 for capital project breakdown

² See page 1-13 for Interfund transfer

³ See pages 1-18 and 1-19 for debt service obligation

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

DEPARTMENT CRIMINAL JUSTICE TRUST FUND

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Interfund Transfers				
114-4600-581.91-16 Transfer to General Fund	\$ 55,526			
Total Interfund Transfers	55,526			
FUND TOTAL	<u>\$ 55,526</u>			

Due to implementation of Article V, all prior fee structures have been nulled and the fund closed.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT ENVIRONMENTALLY SENSITIVE LANDS BOND FUND

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses				
117-5200-537.31-10 Professional Services	\$ 16,197	11,900	\$ 5,500	\$ 25,000
117-5200-537.41-30 Postage Expense		46		
Total Operating Expenses	16,197	11,946	5,500	25,000
Capital Outlay				
117-5200-537.61-10 Land & Permanent Easements ¹		1,014,952	6,284,440	5,152,515
Total Capital Outlay		1,014,952	6,284,440	5,152,515
Debt Service				
117-5200-537.73-20 Bond Issuance Costs		124,561		
Total Debt Service		124,561		
Grants				
117-8037-569.34-20 Governmental Services	56			
117-8037-569.52-12 Other Operating Expenses	12			
Total Grants	68			
FUND TOTAL	\$ 16,265	\$ 1,151,459	\$ 6,289,940	\$ 5,177,515

BUDGET NARRATIVE:

This fund contains the balance of monies from the Bond Proceeds Limited General Obligation Bond issue.

Limited Tax General Obligation Bonds, dated August 1, 1989 in the amount of \$5,185,000 were issued to finance the cost of the acquisition of certain environmentally sensitive lands located within the County.

The funds budgeted for this fiscal year are for Dead Lake acquisition, future land purchases, acquisition and assessment costs.

Limited Ad Valorem Tax Bonds, Series 2005, dated February 1, 2005 in the amount of \$6,700,000 were issued to finance the cost of the acquisition of certain environmentally sensitive lands located within the County.

¹ See pages 1-30 through 1-34 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT UTILITY REGULATORY AUTHORITY

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating / Expenses				
120-0150-536.31-10 Professional Services	\$ 295,898	\$ 24,939	\$ 16,818	
120-0150-536.33-10 Court Reporting Services	13,158			
120-0150-536.34-20 Governmental Services				4,224
120-0150-536.34-10 Other Contracted Services	5,330	101		
120-0150-536.41-10 Communications Recurring	946	691	1,000	
120-0150-536.41-30 Postage Expense	46	2		
120-0150-536.44-10 Rentals & Leases	8,551	1,575		
120-0150-536.46-30 Maintenance Agreements	132	132		
120-0150-536.51-10 Office Supplies	205	93		
Total Operating Expenses	324,266	27,533	17,818	4,224
Capital Outlay				
120-0150-536.62-10 Buildings	17,493			
120-0150-536.91-90 Transfer to City of P. C.		81,382		
Total Capital Outlay	17,493	81,382		
Interfund Transfers				
120-4600-581.91-10 Transfer to General Fund		100,000		
120-4600-581.91-90 Transfer to City of P.C.		1,000,000		
Total Interfund Transfers		1,100,000		
Reserves				
120-5000-587.98-10 Reserve for Contingency				25,831
Total Reserves				25,831
FUND TOTAL	\$ 341,759	\$ 1,208,915	\$ 17,818	\$ 30,055

BUDGET NARRATIVE:

Chapter 367, Florida Statutes, authorizes counties to regulate local water and wastewater utilities. In 1996, the County enacted Ordinance 96-17, creating the Flagler County Utility Regulatory Interim Authority (FCURIA). On May 6, 2002, the staff and counsel of FCURIA recommended a detailed regulatory ordinance, Ordinance 2002-10, to replace the interim regulations enacted through Ordinance 96-17. In this ordinance the Board temporarily reduced the regulatory and franchise fee to zero (0%) percent until amended by the Board.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

DEPARTMENT GOVERNMENT SERVICES BUILDING ADMINISTRATION

APPROPRIATIONS	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Revenues:				
Government Entities - School Board				236,246
Interfund Transfer - General Fund				298,247
Operating / Expenses				
125-0250-519.34-10 Other Contracted Services			\$	77,050
125-0250-519.34-20 Governmental Services				126,840
125-0250-519.43-10 Utilities Expense				270,000
125-0250-519.46-10 Building/Equipment Repairs				1,800
125-0250-519.46-30 Maintenance Agreements				46,172
125-0250-519.46-40 Small Tools & Equipment				3,931
125-0250-519.49-10 Other Current Charges/Oblig				300
125-0250-519.52-12 Other Operating Expenses				8,400
Total Operating Expenses				534,493
FUND TOTAL			\$	<u>534,493</u>

BUDGET NARRATIVE:

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: TRANSPORTATION EAST IMPACT FEES

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Revenues: Grant	616,539	217,348	977,660	
Operating Expenses				
130-1450-541.34-20 Governmental Services ¹	\$ 348,896	\$ 158,419	\$ 875,000	\$ 25,000
Total Operating Expenses	348,896	158,419	875,000	25,000
Capital Outlay				
130-1450-541.61-10 Land & Permanent Easemts	78,000			
130-1450-541.63-10 Improvements Other Than Bldg ¹	64,968	256,823	6,206,137	270,572
130-1450-541.63-28 Old Kings -Forest Grove - US	408,673	214,101		
130-1450-541.63-85 Belle Terre Phase 3		49,875		
Total Capital Outlay	551,641	520,799	6,206,137	270,572
Interfund Transfer				
130-4600-581.91-10 Interfund Transfer		143,504		
Total Interfund Transfer		143,504		
Reserves				
130-5000-587.98-50 Reserve for Future Capital OL				342,629
Total Reserves				342,629
FUND TOTAL	\$ 900,537	\$ 822,722	\$ 7,081,137	\$ 638,201

BUDGET NARRATIVE:

The objective of this fund is accomplished by requiring all new impact-generating land development activities to contribute to its proportionate share of the funds, land or public facilities necessary to accommodate any impacts on public transportation facilities having a rational nexus to the proposed land development and for which the need is reasonably attributable to the proposed development within the east-side of Flagler County.

The monies within this fund are prior year's carry forward only. Two new funds were established in Fiscal Year 2003 to track road impact fees collected on the east side of the county. Fund 136 was established to track the City of Palm Coast and Fund 137 was established to track costs associated with east-side for unincorporated monies.

Total Improvements Other Than Buildings
 Old Kings Road North
 Matanzas Woods Parkway

¹ see pages 1-30 thru 1-34 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: TRANSPORTATION WEST IMPACT FEES

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues:	Road Impact Fees	128,078	188,044	100,000	100,000
Operating Expenses					
131-1450-541.31-11	Admin Staff Time	\$ 3,842	\$ 5,641		\$ 3,000
131-1450-541.34-20	Governmental Services	41	1,710	9,300	
Total Operating Expenses		3,883	7,351	9,300	3,000
Capital Outlay					
131-1450-541.63-10	Improvements Other Than Bldg	3,479	271,592	437,766	
Total Capital Outlay		3,479	271,592	437,766	
Reserves					
131-5000-587.98-50	Reserve for Future Capital OL				94,137
Total Reserves					94,137
FUND TOTAL		\$ 7,362	\$ 278,943	\$ 447,066	\$ 97,137

BUDGET NARRATIVE:

The objective of this fund is accomplished by requiring all new impact-generating land development activities to contribute to its proportionate share of the funds, land or public facilities necessary to accommodate any impacts on public transportation facilities having a rational nexus to the proposed land development and for which the need is reasonably attributable to the proposed development within the west-side of Flagler County.

Flagler County Ordinance 2003-14 established the current impact fee structure.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: PARKS AND RECREATION
DIVISION: PARK IMPACT FEES-NEW PARKS 1

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues	Impact Fees	106,332	88,989	90,000	46,442
	Grant				887,749
Operating Expenses					
132-4900-572.31-11	Admin Staff Time	\$ 2,842	\$ 2,420	\$ 4,501	\$ 1,393
132-6010-572.34-10	Other Contracted Services	7,510			
132-6010-572.34-20	Governmental Services ¹	21,175	11,233		25,000
Total Operating Expenses		31,527	13,653	4,501	26,393
Reserves					
132-5000-587.98-50	Reserve for Future Capital OL				255,517
Total Reserves					255,517
Capital Outlay					
132-6010-572.34-20	Governmental Services				4,900
132-6010-572.62-10	Capital Outlay-Buildings	20,902		126,307	14,629
132-6010-572.63-10	Improvmts Other Than Bldg	23,705	14,297	143,824	
Total Capital Outlay		44,607	14,297	270,131	19,529

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DIVISION: PARK IMPACT FEES-NEW PARKS 1 (continued)

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Grant				
132-8109-572.34-10 Other Contracted Services ¹			48,109	48,109
132-8109-572.34-20 Governmental Services ¹			68,994	68,994
132-8109-572.63-10 Improvements Other Bldgs ¹			992,621	992,621
Total Grant			1,109,724	1,109,724
 FUND TOTAL	 \$ 47,449	 \$ 16,717	 \$ 1,384,356	 \$ 1,411,163

BUDGET NARRATIVE:

These are fees collected due to the regulation of the use and development of land to assure that new development bears a proportionate share of the cost of the capital expenditures necessary to provide park lands and the funds necessary to construct improvements within Flagler County Zone 1. The revised fee structure was approved with County Ordinance 2003-22 effective January 2004.

Capital projects planned for Fiscal Year 2007 include Scenic By-Ways Grant includes improvements along National Scenic Highway A1A, design additional parking at Varn Park Beach and an ADA parking slab with path at River To Sea Preserve.

Current parks located within this zone are: Wadsworth Park, Moody Boat Launch, Bing's Landing Park, Bay Drive beach access, Jungle Hut Road beach access, Varn Park beach access, Mala Compra Road beach access, Old Salt Road County Park, River to Sea Preserve, Hammock Community Center, Flagship Harbor Preserve and Hammock Dunes Bridge Park.

¹ see pages 1-30 thru 1-34 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: PARKS AND RECREATION
DIVISION: PARK IMPACT FEES-NEW PARKS 2

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues	Impact Fees	11,210	7,785	6,500	11,275
Operating Expenses					
133-4900-572.31-11	Admin Staff Time	\$ 336	\$ 234	\$ 300	\$ 338
133-6010-572.31-10	Professional Services		5,350		
133-6010-572.34-20	Governmental Services		1,812	2,500	
Total Operating Expenses		336	7,396	2,800	338
Reserves					
133-5000-587.98-50	Reserve for Future Capital OL				9,098
Total Reserves					9,098
Capital Outlay					
133-6010-572.62-10	Capital Outlay-Buildings			43,869	
133-6010-572.63-10	Improvements Other Than Bldg ¹	28,154	12,500	61,027	90,000
Total Capital Outlay		28,154	12,500	104,896	90,000
FUND TOTAL		\$ 28,490	\$ 19,896	\$ 107,696	\$ 99,436

BUDGET NARRATIVE:

The monies left in this fund are for Hershel King Park, Princess Place Preserve, the Flagler County Youth Center and Roller Skate Rink and Graham Swamp Preserve.

Capital projects planned for Fiscal Year 2007 include the installation of dasher boards and lighting in the roller skate rink at the Youth Center.

¹ see pages 1-30 thru 1-34 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: PARKS AND RECREATION
DIVISION: PARK IMPACT FEES-NEW PARKS 3

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues	Impact Fees	37,853	77,538	35,000	26,500
Operating Expenses					
134-4900-572.31-11	Admin Staff Time	\$ 1,136	\$ 2,326	\$ 199	\$ 745
134-6010-572.31-10	Professional Services		8,000		
134-6010-572.34-20	Governmental Services ¹		1,812		40,000
Total Operating Expenses		1,136	12,138	199	40,745
Reserves					
134-5000-587.98-50	Reserve for Future Capital OL				98,742
Total Reserves					98,742
Capital Outlay					
134-6010-572.62-10	Capital Outlay-Buildings			86,271	
134-6010-572.63-10	Improvements Other Than Bldg ¹	43,838	12,500	82,483	20,000
Total Capital Outlay		43,838	12,500	168,754	20,000
FUND TOTAL		\$ 44,974	\$ 24,638	\$ 168,953	\$ 159,487

BUDGET NARRATIVE:

These are fees collected due to the regulation of the use and development of land to assure that new development bears a proportionate share of the cost of the capital expenditures necessary to provide park lands and the funds necessary to construct improvements within Flagler County Zone 3 which include Carver Gym and Old Dixie Park. The revised fee structure was approved with County Ordinance 2003-22 effective January 2004.

Capital projects planned for Fiscal Year 2007 include design of ball fields at CR13, pave bleachers area at FCRA baseball fields and install timers at FCRA ball field lights.

¹ see pages 1-30 thru 1-34 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: PARKS AND RECREATION
DIVISION: PARK IMPACT FEES-NEW PARKS 4

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues	Impact Fees	18,864	21,168	14,000	7,786
Operating Expenses					
135-4900-572.31-11	Admin Staff Time	\$ 566	\$ 635	\$ 500	\$ 233
135-6010-572.31-10	Professional Services		2,750		
135-6010-572.34-20	Governmental Services		10,151		
Total Operating Expenses		566	13,536	500	233
Reserves					
135-5000-587.98-50	Reserve for Future Capital OL				8,711
Total Reserves					8,711
Capital Outlay					
135-6010-572.62-10	Buildings		18,038	10,731	
135-6010-572.63-10	Improvements Other Than Bldg ¹	14,084	17,051	26,081	19,000
135-6010-572.63-14	Hidden Trails Park DNSD ¹				21,000
Total Capital Outlay		14,084	35,089	36,812	40,000
FUND TOTAL		\$ 14,650	\$ 48,625	\$ 37,312	\$ 48,944

BUDGET NARRATIVE:

These are fees collected due to the regulation of the use and development of land to assure that new development bears a proportionate share of the cost of the capital expenditures necessary to provide park lands and the funds necessary to construct improvements within Flagler County Zone 4. The revised fee structure was approved with County Ordinance 2003-22 effective January 2004.

Capital projects planned for Fiscal Year 2007 include a skate park with ramps at Hidden Trails.

Current parks located within this zone are: Lake Disston, Haw Creek Preserve at Russell Landing, Hidden Trails Community Park and Shell Bluff.

¹ see pages 1-30 thru 1-34 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: ROAD IMPACT FEES CITY OF PALM COAST

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues: Road Impact Fees	7,226,704			
Operating Expenses				
136-1450-541.34-20 Governmental Services	\$ 24,773	\$ 64,335	\$ 20,910	
136-1450-541.41-30 Postage Expense	112			
136-4600-581.91-90 Transfer to City of P. C.		1,327,759		
Total Operating Expenses	24,885	1,392,094	20,910	
Capital Outlay				
136-1450-541.61-10 Land & Permanent Easemts	71,212	3,460,801		
136-1450-541.63-10 Improvements Other Than Bldg ¹	540,924	42,546	4,619,322	684,450
136-1450-541.63-85 Belle Terre Phase	21,136			
Total Capital Outlay	633,272	3,503,347	4,619,322	684,450
Reserves				
132-5000-587.98-50 Reserve for Future Capital OL				9,981
Total Reserves				9,981
FUND TOTAL	\$ 658,157	\$ 4,895,441	\$ 4,640,232	\$ 694,431

BUDGET NARRATIVE:

The objective of this fund is accomplished by requiring all new impact-generating land development activity to contribute its proportionate share of the funds, land or public facilities necessary to accommodate any impacts on public transportation facilities having a rational nexus to the proposed land development and for which the need is reasonably attributable to the proposed development within the boundaries of the City of Palm Coast. The monies within Fiscal Year 2005 are from prior years collections only since 10/1/04, all proceeds are kept by the City.

Total Improvements Other Than Buildings
 Matanzas Woods Parkway

¹ see pages 1-30 through 1-34 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: ROAD UNINCORPORATED EAST IMPACT FEES

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Revenues: Road Impact Fees	823,066	1,113,522	879,888	243,666
Operating Expenses				
137-1450-541.31-10 Professional Services			\$ 220,000	\$ 195,000
137-1450-541.31-11 Admin Staff Time	22,467	25,176	26,397	7,310
137-1450-541.34-20 Governmental Services ¹				50,000
Total Operating Expenses	22,467	25,176	246,397	252,310
Capital Outlay				
137-1450-541.61-10 Land & Permanent Easemts	5,844			
137-1450-541.63-10 Improvmnts Other Than Bldg ¹	233		5,288,180	338,823
Total Capital Outlay	6,077		5,288,180	338,823
FUND TOTAL	\$ 28,544	\$ 25,176	\$ 5,534,577	\$ 591,133

BUDGET NARRATIVE:

The objective of this fund is accomplished by requiring all new impact-generating land development activities to contribute to its proportionate share of the funds, land or public facilities necessary to accommodate any impacts on public transportation facilities having a rational nexus to the proposed land development and for which the need is reasonably attributable to the proposed development within unincorporated Flagler County east of the rail way.

Flagler County Ordinance 2003-14 established the current impact fee structure.

Total Improvements Other Than Buildings
 Matanzas Woods Parkway

¹ see pages 1-30 through 1-34 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: ECONOMIC DEVELOPMENT FUND

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Operating Expenses				
141-1720-559.34-10 Other Contracted Services		\$ 14,000		
Total Operating Expenses		14,000		
Grant & Aid				
141-1720-559.63-54 Post funds-Sawgrass Road				275,000
141-1720-559.82-40 Aid to Priv Organizations		22,500	787,511	467,486
Total Grant & Aid		22,500	787,511	742,486
Reserves				
141-5000-587.98-55 Reserve for Future Loans			148,234	192,491
Total Reserves			148,234	192,491
FUND TOTAL		\$ 36,500	\$ 935,745	\$ 934,977

BUDGET NARRATIVE:

This fund was established for a pay-back of monies loaned to International Tool Machines, Inc., through a Community Development Block Grant Program. The company has paid this loan in full. The balance of the funds will be utilized for the Economic Incentive Program to promote economic growth.

Prior allocation from General Fund:
 Fiscal Year 2005 \$450,979

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

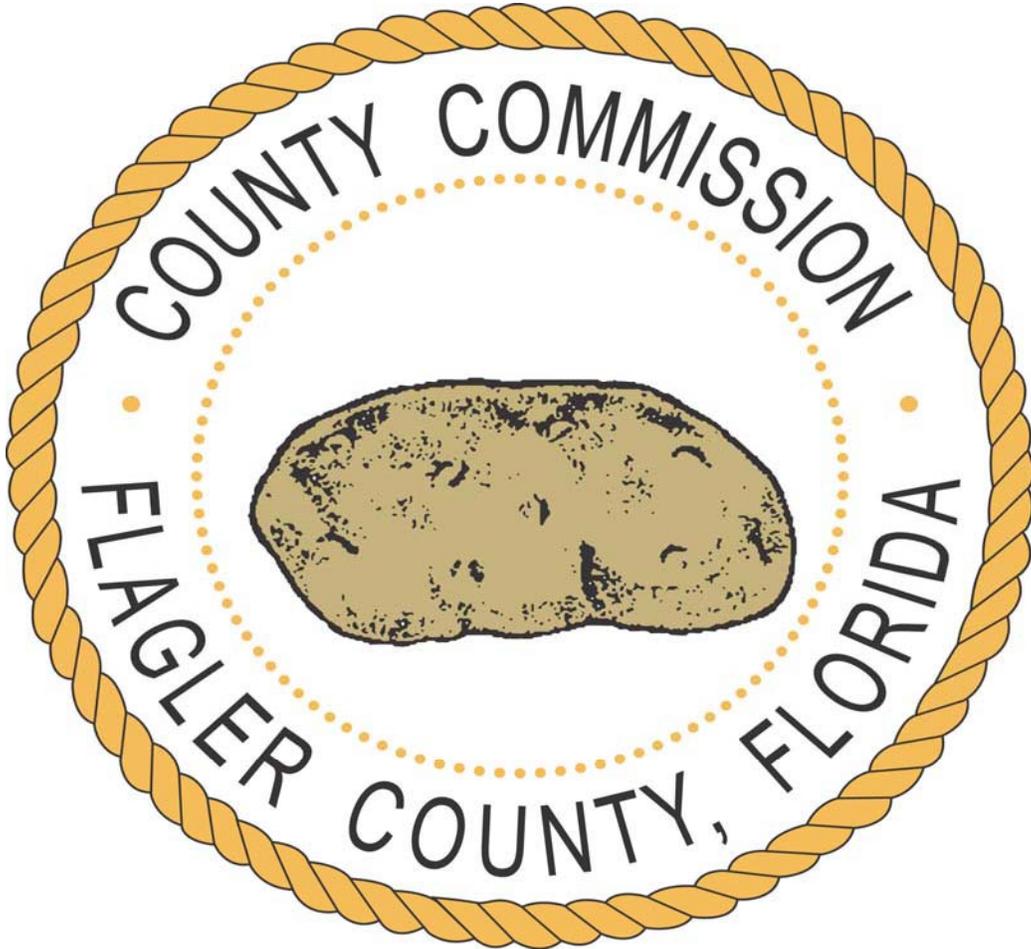
DEPARTMENT: OFFICE OF MANAGEMENT & BUDGET
CDBG-ECONOMIC DEVELOPMENT

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Operating Expenses				
142-8095-559.34-20 Governmental Services	\$ 5,369	\$ 3,946	\$ 5,399	
142-8095-559.40-10 Travel Expenses			2,097	
142-8095-559.41-30 Postage Expenses	19	73	200	
142-8095-559.49-15 Advertising	411	1,601		
142-8095-559.54-20 Conference/Seminar Registration	65			
Total Operating Expenses	5,864	5,620	7,696	
Capital Outlay				
142-8095-559.62-10 Buildings	18,924	2,467	294,362	
142-8095-559.63-10 Improvements Other Than Building	6,607	3,472	137,942	
Total Capital Outlay	25,531	5,939	432,304	
FUND TOTAL	\$ 31,395	\$ 11,559	\$ 440,000	

BUDGET NARRATIVE:

Florida's Small Cities Community Development Block Grant program has five categories. One is Economic Development (ED). Economic development grants promote investment of private capital, retention of local businesses, expansion of local tax bases and the provision of long-term jobs for low and moderate income persons.

CDBG-ED funds are helping construct a 3,000 square foot commercial building at the Flagler County Airport for lease to a commercial business enterprise. A local business committed to enter into a lease agreement for the land and the building for not less than three (3) years. Without a larger facility, the business would have to leave Flagler County. The estimated completion date for this project is Summer 2006.



Approved Budget Fiscal Year 2006-2007

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: OFFICE OF MANAGEMENT & BUDGET
DIVISION: SHIP PROGRAM

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
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Revenues: State Housing Assistance	457,220	928,449	517,248	731,610
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Personnel Services

143-1720-559.10-12 Regular Salaries	\$ 16,325	\$ 12,201	\$ 14,865	\$ 18,220
143-1720-559.10-21 FICA	1,228	927	1,137	1,394
143-1720-559.10-22 Retirement Expense	1,206	916	1,483	1,795
143-1720-559.10-23 Life & Health Insurance	2,336	1,876	4,550	5,200
143-1720-559.10-24 Workers Comp Expense	33	33	66	121
Total Personnel Services	21,128	15,953	22,101	26,730

Operating Expenses

143-1720-559.34-10 Other Contracted Services	30,500	27,425	15,750	18,775
143-1720-559.40-10 Travel Expenses	1,020	775	5,274	6,927
143-1720-559.41-10 Communications Recurring	1,645	1,499	1,500	1,300
143-1720-559.41-30 Postage Expense	480	495	342	700
143-1720-559.46-10 Blding/Equipment Repairs	395			
143-1720-559.46-30 Maintenance Agreements		450		
143-1720-559.47-10 Printing & Binding		241	378	675
143-1720-559.49-10 Other Current Charges				1,600
143-1720-559.49-15 Advertising		1,123	2,303	2,900
143-1720-559.51-10 Office Supplies	1,036	346	1,500	5,606
143-1720-559.51-11 Office Equipt under \$1,000	176	317	500	1,500
143-1720-559.52-10 Gas, Oil & Lubricants				1,500
143-1720-559.52-12 Other Operating Expenses	4		200	750
143-1720-559.52-20 Clothing & Wearing Apparel				70
143-1720-559.54-10 Publications/Memberships	200	200	487	762
143-1720-559.54-20 Conference/Seminar	295	590	849	6,218
Total Operating Expenses	35,751	33,461	29,083	49,283

Capital Outlay

143-1720-559.64-10 Equipment		1,740	
Total Capital Outlay		1,740	

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: OFFICE OF MANAGEMENT & BUDGET
DIVISION: SHIP PROGRAM (continued)

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Grants and Aids				
143-1720-525.83-01 Disaster Mitigation			37,215	32,000
143-1720-525.83-03 Disaster Mit Joe Pinto		2,880		
143-1720-525.83-04 Disaster Mit Chestnut D		2,700		
143-1720-525.83-05 Disaster Mit Haralmbus		400		
143-1720-525.83-06 Disaster Mit Stanley, Mary		3,400		
143-1720-525.83-07 Disaster Mit Ball, Thomas		525		
143-1720-525.83-09 Disaster Mit Grosse, B		4,128		
143-1720-525.83-10 Disaster Mit Patalano, O		5,000		
143-1720-525.83-11 Disaster Mit Clair, Robert		500		
143-1720-559.83-50 SHIP - Foreclosure Intrvn		13,426	10,610	32,000
143-1720-559.83-53 Primary Residence Buy Asst	268,176	480,452	505,000	495,418
143-1720-559.83-54 Replacement Housing Strat	1,546		690,670	559,843
143-1720-559.83-77 Replacement - Mamie Ivory	35,957			
143-1720-559.83-78 Replacement - Edwin Hynes	200			
143-1720-559.84-04 SHIP-Lillie Mae Stanley	44,751			
143-1720-559.84-06 SHIP-Lloyd Smith	46,040	550	988	
143-1720-559.84-08 SHIP-Ruth Rodgers		44,700		
143-1720-559.84-10 SHIP Rehab-Lowe		16,076	18,925	
143-1720-559.84-11 SHIP Repl-Newmeyer	1,834	61,961		
143-1720-559.84-12 SHIP Repl-Jones/Ranson	1,836	64,181		
143-1720-559.84-13 Rehab - Easter Ray		20,977	13,875	
143-1720-559.84-14 Rehab - Chris Underhill		17,773	17,227	
143-1720-559.84-15 Rehab - Vicki Janus		17,939	20,482	
143-1720-559.84-16 Rehab - Mickens Williams			35,000	
143-1720-559.84-17 Replacement - Mary E. Rollins		59,764	9,550	
143-1720-559.84-18 Rehab - Hattie Edwards		8,701	26,397	
143-1720-559.84-19 Rehab - Ann LaTouche		17,349	17,782	
143-1720-559.84-20 Rehab - George Sperber		29,819	5,182	
143-1720-559.84-21 Otis Elizy (RP06)		619		
143-1720-559.84-22 Elizabeth Brown (RH10)		619	34,381	
143-1720-559.84-23 Delia White (RH11)		819	34,381	
143-1720-559.84-24 Joe/Queenie Brown		619	34,381	
143-1720-559.84-25 Replacement Soncera Ross		619		
143-1720-559.84-26 Rehab - Earlene Anthony		200	35,000	
143-1720-559.84-27 Rehab - Teresa Nunez			35,000	
143-1720-559.84-28 Rehab - Rafael Davis		200	35,000	
143-1720-559.84-29 Rehab - Harriett Watson		200	35,000	
143-1720-559.84-30 Rehab - Minnie Robinson			35,000	
143-1720-559.84-31 Rehab - Betty Brown		200	35,000	

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: OFFICE OF MANAGEMENT & BUDGET
DIVISION: SHIP PROGRAM (continued)

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Grants and Aids (continued)				
143-1720-559.84-32 Rehab - Joy Wetherington			35,000	
143-1720-559.84-33 Rehab - Willie Bass			35,000	
143-1720-559.84-34 Rehab - Rutha Reeves			35,000	
143-1720-559.84-35 Rehab - Rosie McDonald			35,000	
143-1720-559.84-36 Rehab - Michelle Travis			35,000	
143-1720-559.84-37 Rehab - Molly McLaughlin			35,000	
Total Grants and Aid	400,340	877,296	1,932,046	1,119,261
FUND TOTAL	\$ 457,219	\$ 928,450	\$ 1,983,230	\$ 1,195,274
	Positions	0.30	0.30	0.35
		0.30	0.35	0.35

Fiscal Year 2007 has a 39.7% decrease to reflect carry forward.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: LONG TERM MAINTENANCE OLD KINGS ROAD LANDFILL

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Operating Expenses				
145-3030-534.31-10 Professional Services			\$ 5,000	\$ 42,130
145-3030-534.34-10 Other Contracted Services	27,430	31,147	81,900	
145-3030-534.34-20 Governmental Services				27,803
145-3030-534.43-10 Utility Expense	183	131	300	
145-3030-534.46-10 Bldg/Equip Repairs	495		1,000	
145-3030-534.52-12 Other Operating Expenses			800	
Total Operating Expenses	28,108	31,278	89,000	69,933
Capital Outlay				
145-3030-534.63-10 Improvements Other Than Bldg			5,000	
Total Capital Outlay			5,000	
Interfund Transfer				
145-4600-581.91-10 Interfund Transfer			15,923	
Total Interfund Transfer			15,923	
Reserves				
145-5000-587.98-52 Reserve-Long Term Maintenance			743,101	637,688
Total Reserves			743,101	637,688
FUND TOTAL	\$ 28,108	\$ 31,278	\$ 853,024	\$ 707,621

BUDGET NARRATIVE:

The Board of County Commissioners, through adoption of Resolution No. 96-54 (July 19, 1996), established a separate fund for long-term maintenance of the Old Kings Road Landfill in accordance with the Department of Environmental Protection regulations.

The mission of the Long Term Care Section is to provide long term care for County owned landfill facilities in an environmentally safe manner, required under State and Federal regulations.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

DEPARTMENT: LONG TERM MAINTENANCE C&D FACILITY

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses				
146-3030-534.34-20 Governmental Services				\$ 53,920
Total Operating Expenses				53,920
Interfund Transfer				
146-4600-581.91-10 Interfund Transfer			90,167	
Total Interfund Transfer			90,167	
Contingencies/Reserves				
146-5000-587.98-53 Reserve-Lg Term Mtce / Closure			723,412	846,427
Total Contingencies/Reserves			723,412	846,427
FUND TOTAL			\$ 813,579	\$ 900,347

BUDGET NARRATIVE:

The Florida Administrative Code (F.A.C.) Rule 62-701.730 requires that a closure plan for a Construction and Demolition Debris facility to establish financial assurance to cover the costs for the closure and subsequent local governments.

The mission of the Long Term Care Section is to provide long term care for County owned landfill facilities in an environmentally safe manner, required under State and Federal regulations.

The escrow accounts for long-term maintenance requirements of the Flagler County Construction and Demolition Debris Facility (146). Two acres of the Flagler County Construction & Demolition Debris Facility waste area were closed.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

DEPARTMENT: MAINTENANCE OF BUNNELL LANDFILL

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses				
148-3030-534.31-10 Professional Services			\$ 4,000	\$ 26,450
148-3030-534.34-10 Other Contracted Services	23,112	16,791	26,200	
148-3030-534.34-20 Governmental Services				16,913
148-3030-534.46-10 Building/Equipment Rprs		242	1,000	
Total Operating Expenses	23,112	17,033	31,200	43,363
Capital Outlay				
148-3030-534.63-10 Improvements Other Than Bldg			4,200	
Total Capital Outlay			4,200	
Interfund Transfers				
148-4600-581.91-10 Interfund Transfer			14,153	
Total Interfund Transfers			14,153	
Reserves				
148-5000-587.98-53 Reserve-Lg Term Mtce			357,797	352,184
Total Reserves			357,797	352,184
FUND TOTAL	\$ 23,112	\$ 17,033	\$ 407,350	\$ 395,547

BUDGET NARRATIVE:

This fund was created for the accountability of maintenance for the Bunnell Landfill. Funds were realigned from the distribution of bond monies approved by the Board of County Commissioners in FY01.

The mission of the Long Term Care Section is to provide long term care for County owned landfill facilities in an environmentally safe manner, required under State and Federal regulations.

The escrow account is established for long-term maintenance requirements of the closed Bunnell Landfill.

A solid waste consultant's services are being employed to perform the stormwater and groundwater monitoring, solid waste permit renewals, modifications and design work for the Flagler County closed landfill facilities. Flagler County personnel will perform routine and corrective maintenance at the Bunnell Landfill to assure environmental and permit compliance.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: OFFICE OF MANAGEMENT & BUDGET
DIVISION: CDBG-FLA ROCK GRANT

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses				
150-8302-559.31-00 Professional Services			\$	16,421
150-8302-559.34-20 Governmental Services			32,839	
150-8302-559.40-10 Travel Expenses			1,000	500
150-8302-559.41-30 Postage Expense			250	125
150-8302-559.49-15 Advertising			500	250
Total Operating Expenses			34,589	17,296
Capital Outlay				
150-8302-559.63-10 Improvements Other Than Bldg ¹			652,800	291,809
Total Capital Outlay			652,800	291,809
FUND TOTAL			\$ 687,389	\$ 309,105

¹ see pages 1-30 thru 1-34 for capital project breakdown

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

DEPARTMENT: BIMINI GARDENS MSBU

APPROPRIATIONS:		ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Revenues	Front Foot Assessment	5,794	5,493	5,887	5,887
Operating Expenses					
175-1810-513.34-16	Comm Fees-Tax Collector	\$ 110	\$ 115	\$ 110	\$ 115
175-1810-513.34-19	Property Appraiser Fees	62	62	70	70
175-1810-541.34-20	Governmental Services	762	4,028	19,061	13,707
Total Operating Expenses		934	4,205	19,241	13,892
FUND TOTAL		\$ 934	\$ 4,205	\$ 19,241	\$ 13,892

BUDGET NARRATIVE:

On November 15, 1999, Flagler County Ordinance No. 99-10, authorized creation of a municipal service benefit unit for road projects and services and adopted on December 20, 1999, Resolution No. 99-91, establishing the Bimini Gardens Municipal Service Benefit Unit.

History of front foot assessment:
Fiscal Year 2001 - current \$0.58 assessment

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: ESPANOLA SPECIAL ASSESSMENT

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues:	Grant	2,665	3,423		
	Special Assesment	1,403	1,182	1,482	1,434
Operating Expenses					
177-4920-562.34-10	Other Contracted Services	\$ 2,554	\$ 3,423		\$ 12,105
177-4920-562.34-16	Comm Fees - Tax Collector	25	28	46	60
177-4920-562.34-19	Property Appraiser Fees	35		203	221
177-4920-562.34-90	Taxes & Assessments			60	100
Total Operating Expenses		2,614	3,451	309	12,486
Grant & Aids					
177-4920-590.81-04	Contrib to Mosquito Control			1,194	
Total Grant & Aids				1,194	
FUND TOTAL		\$ 2,614	\$ 3,451	\$ 1,503	\$ 12,486

BUDGET NARRATIVE:

In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and Rima Ridge areas. On April 21, 2003 the Board agreed to contract services for these new areas (known as the West Flagler Mosquito Control District, or WFMCD) with the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County applied for state assistance in Fiscal Year 2004 and again for Fiscal Year 2005 through the Department of Agriculture and Consumer Services (DACs). Funding is used to provide inspection services, surveillance and truck and aerial spraying.

Proceeds are to be forwarded to Mosquito Control District.

Cost per special assessment unit is \$11.76 each.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: RIMA RIDGE SPECIAL ASSESSMENT

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues:	Grant	5,411	4,865		
	Special Assesment	2,390	2,267	2,705	2,705
Operating Expenses					
178-4920-562.34-10	Other Contracted Services	\$ 5,522	\$ 4,865		\$ 46,781
178-4920-562.34-16	Comm Fees - Tax Collector	47	47	84	198
178-4920-562.34-19	Property Appraiser Fees	35		300	300
Total Operating Expenses		5,604	4,912	384	47,279
Grant & Aids					
178-4920-590.81-04	Contrib to Mosquito Control			2,290	
Total Grant & Aids				2,290	
FUND TOTAL		\$ 5,604	\$ 4,912	\$ 2,674	\$ 47,279

BUDGET NARRATIVE:

In response to the public's request for mosquito control in western parts of the County and the need to fund such services, the Board of County Commissioners adopted County Resolution 2002-31 on February 28, 2002 that established a Special Assessment for mosquito control procedures in the Espanola and Rima Ridge areas. On April 21, 2003 the Board agreed to contract services for these new areas (known as the West Flagler Mosquito Control District, or WFMCD) with the East Flagler Mosquito Control District (EFMCD). To provide additional funding, the County applied for state assistance in Fiscal Year 2004 and again for Fiscal Year 2005 through the Department of Agriculture and Consumer Services (DACCS). Funding is used to provide inspection services, surveillance and truck and aerial spraying.

Proceeds are to be forwarded to Mosquito Control District.

Cost per special assessment unit is \$14.62 each.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: ENGINEERING

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues:	Staff Time	83,958	301,042	440,025	543,699
Personnel Services					
180-0800-541.10-12	Regular Salaries	\$ 337,518	\$ 356,543	\$ 469,039	\$ 533,704
180-0800-541.10-14	Overtime	2,237	2,620	3,000	3,000
180-0800-541.10-21	FICA	25,517	26,980	36,111	41,058
180-0800-541.10-22	Retirement Expense	25,108	27,176	47,109	52,866
180-0800-541.10-23	Life & Health Insurance	64,351	64,896	130,000	136,500
180-0800-541.10-24	Workers Comp Expense	13,536	13,662	38,904	55,137
Total Personnel Services		468,267	491,877	724,163	822,265
Operating Expenses					
180-0800-541.31-10	Professional Services			3,000	
180-0800-541.40-10	Travel Expenses	105	620		
180-0800-541.41-10	Communications Recurring	3,374	4,141	5,000	5,000
180-0800-541.41-20	Communications Inst/Repr			250	100
180-0800-541.41-30	Postage Expense	436	467	550	460
180-0800-541.45-20	Vehicle Insurance	788	969	2,172	3,196
180-0800-541.45-60	Other Insurance & Bonds			200	
180-0800-541.46-10	Bldgng/Equipt Repairs	170	300	500	200
180-0800-541.46-20	Vehicle Repair	2,151	754	2,380	1,780
180-0800-541.46-30	Maintenance Agreements	2,755	2,596	6,020	5,520
180-0800-541.46-40	Small Tools & Equipt	901	798	500	500
180-0800-541.47-10	Printing & Binding	148	162	400	400
180-0800-541.49-15	Advertising	322	1,533	500	1,000
180-0800-541.51-10	Office Supplies	4,752	5,676	6,350	5,535
180-0800-541.51-11	Office Equipt under \$1,000	1,262	944	320	
180-0800-541.51-20	Data Processing Supplies	339	1,300		
180-0800-541.52-10	Gas, Oil & Lubricants	1,912	1,817	5,220	5,000
180-0800-541.52-12	Other Operating Expenses	237			
180-0800-541.52-30	Data Software Supplies	6,555	2,392	4,465	2,704
180-0800-541.54-10	Publications/Memberships	555	727		
180-0800-541.54-20	Conference/Seminar Registration	178	580		
180-0800-541.54-21	Employee Education/Training	525	847		
Total Operating Expenses		27,465	26,623	37,827	31,395

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

**DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: ENGINEERING (continued)**

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Capital Outlay				
180-0800-541.64-10 Equipment ¹	14,484	4,049	16,500	3,000
Total Capital Outlay	14,484	4,049	16,500	3,000
Less Charges				
180-0800-541.99-98 Less Charges: Other Departments	(116,582)			
Total Less Charges	(116,582)			
DIVISION TOTAL	\$ 393,634	\$ 522,549	\$ 778,490	\$ 856,660
Positions	10.00	8.00	9.00	10.50

Fiscal Year 2007 has a 10.0% increase due primarily to annual merit pay adjustments and mandated benefit costs.

¹ see pages 1-26 thru 1-29 for capital request breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: CURRENT PLANNING

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
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Revenues:				
DRI Fees/CDD Fees	20,020		15,000	19,000
LUC/Planning Review	121,198	254,659	90,000	120,000

Personnel Services

180-1700-515.10-12 Regular Salaries	\$ 266,433	\$ 262,215	\$ 285,722	\$ 431,629
180-1700-515.10-14 Overtime			1,000	1,000
180-1700-515.10-21 FICA	20,068	19,799	21,934	33,097
180-1700-515.10-22 Retirement Expense	19,690	19,721	28,615	42,615
180-1700-515.10-23 Life & Health Insurance	66,172	46,982	91,000	117,000
180-1700-515.10-24 Workers Comp Expense	2,124	586	1,282	2,880
Total Personnel Services	374,487	349,303	429,553	628,221

Operating Expenses

180-1700-515.31-10 Professional Services	20,000	1,780		
180-1700-515.34-10 Other Contracted Services	226			
180-1700-515.40-10 Travel Expenses	1,070	135		
180-1700-515.41-10 Communications Recurring	1,915	1,042	1,176	1,080
180-1700-515.41-30 Postage Expense	3,064	2,813	2,950	2,400
180-1700-515.44-10 Rentals & Leases			300	300
180-1700-515.45-20 Vehicle Insurance	1,072	1,365	464	755
180-1700-515.46-20 Vehicle Repair	79	131	495	510
180-1700-515.46-30 Maintenance Agreements	12,257	3,658	3,900	5,070
180-1700-515.47-10 Printing & Binding	2,730	3,895	1,989	2,375
180-1700-515.49-10 Other Current Charges	96	300		
180-1700-515.49-13 Service Awards/Recognition	37			
180-1700-515.49-15 Advertising	3,053	3,483	7,407	4,750
180-1700-515.51-10 Office Supplies	5,976	2,553	3,325	6,700
180-1700-515.51-11 Office Equipt under \$1,000	624	608	545	
180-1700-515.51-20 Data Processing Software		134		
180-1700-515.52-10 Gas, Oil & Lubricants	2,349	686	890	892
180-1700-515.52-12 Other Operating Expenses	33	29	119	90
180-1700-515.52-15 Gas, Oil & Lube-Volunteers	318			
180-1700-515.52-20 Clothing & Wearing Apparel	544			
180-1700-515.52-30 Data Processing Software	1,270	199	1,400	1,340

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: CURRENT PLANNING (continued)

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses (continued)				
180-1700-515.54-10 Publications/Memberships	734	1,424		
180-1700-515.54-20 Conference/Seminar Registration	905	40		
180-1700-515.54-21 Employee Education/Training	470			
Total Operating Expenses	58,822	24,275	24,960	26,262
Capital Outlay				
180-1700-515.64-10 Equipment ¹	1,855	16,529	3,000	1,500
Total Capital Outlay	1,855	16,529	3,000	1,500
DIVISION TOTAL	\$ 435,164	\$ 390,107	\$ 457,513	\$ 655,983
Positions	7.00	7.00	7.00	9.00

Fiscal Year 2007 has a 43.4% increase due primarily to the addition of two employees during fiscal year 2006.

¹ see pages 1-26 thru 1-29 for capital request breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: DEVELOPMENT SERVICES ADMINISTRATION

APPROPRIATIONS:

	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
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Revenues:				
Staff Time	128,116	229,592	90,000	90,000
Fees on Subdivisions	26,274	201,404	96,000	96,000
Development Engineering Inspe	58,475	76,481	65,000	90,000
Dev Serv Application Fees	31,641	61,328	30,000	36,000

Personnel Services

180-1750-515.10-12 Regular Salaries	\$ 308,913	\$ 321,848	\$ 341,788	\$ 475,329
180-1750-515.10-14 Overtime	1,087	229	500	500
180-1750-515.10-21 FICA	23,125	23,966	26,185	36,166
180-1750-515.10-22 Retirement Expense	22,909	24,448	35,642	46,627
180-1750-515.10-23 Life & Health Insurance	56,392	57,021	91,000	122,417
180-1750-515.10-24 Workers Comp Expense	3,497	7,617	15,924	21,423
Total Personnel Services	415,923	435,129	511,039	702,462

Operating Expenses

180-1750-515.31-10 Professional Services		100		
180-1750-515.40-10 Travel Expenses	2,134	125		
180-1750-515.41-10 Communication Recurring	5,963	6,933	4,505	4,174
180-1750-515.41-20 Communications Inst/Repr			300	300
180-1750-515.41-30 Postage Expenses	502	396	250	250
180-1750-515.45-20 Vehicle Insurance	1,562	1,543	1,568	2,109
180-1750-515.46-10 Bldg/Equip Repairs			250	200
180-1750-515.46-20 Vehicle Repair	506	6,232	1,032	1,037
180-1750-515.46-30 Maintenance Agreements	2,394	1,411	1,890	942
180-1750-515.46-40 Small Tools/Equipt	229	309	665	350
180-1750-515.47-10 Printing & Binding	168	184	135	215
180-1750-515.49-10 Other Current Charges	48			
180-1750-515.49-13 Service Awards/Recognition			200	200
180-1750-515.49-15 Advertising			100	400
180-1750-515.51-10 Office Supplies	3,537	2,958	3,177	3,477
180-1750-515.51-11 Office Equip under \$1,000	1,192	38	1,200	150
180-1750-515.51-20 Data Processing Supplies				240
180-1750-515.52-10 Gas, Oil & Lubricants	2,432	4,293	4,810	6,370
180-1750-515.52-12 Other Operating Exp	62	54	360	100

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: DEVELOPMENT SERVICES ADMINISTRATION (continued)

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses (continued)				
180-1750-515.52-20 Clothing & Wearing Apparel				230
180-1750-515.52-30 Data Processing Software	26,500	7,500	16,750	650
180-1750-515.54-10 Publication/Memberships	585	645		
180-1750-515.54-20 Conference/Seminar Regist	1,596	15		
180-1750-515.54-21 Employee Education/Training	245	130		
Total Operating Expenses	49,655	32,866	37,192	21,394
Capital Outlay				
180-1750-515.64-10 Equipment ¹	2,492	19,166	1,500	6,000
Total Capital Outlay	2,492	19,166	1,500	6,000
DIVISION TOTAL	\$ 468,070	\$ 487,161	\$ 549,731	\$ 729,856
Positions	4.70	7.00	7.00	9.50

Fiscal Year 2007 has a 32.8% increase due primarily to the transfer of a position during fiscal year 2006.

¹ see pages 1-26 thru 1-29 for capital request breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: BUILDING

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues				
Building Permits	784,569	1,468,442		
Ed Fee for Inspectors	16,256	65,222		

Personnel Services

180-2000-524.10-12 Regular Salaries	\$ 305,408	\$ 304,164		
180-2000-524.10-14 Overtime	1,712	957		
180-2000-524.10-21 FICA	23,346	23,050		
180-2000-524.10-22 Retirement Expense	22,696	22,949		
180-2000-524.10-23 Life & Health Insurance	57,275	55,432		
180-2000-524.10-24 Workers Comp Expense	10,163	11,299		
Total Personnel Services	420,600	417,851		

Operating Expenses

180-2000-524.34-10 Other Contracted Services		19,300		
180-2000-524.40-10 Travel Expenses	940	3,754		
180-2000-524.40-12 Bldging Dept.- Education		1,600		
180-2000-524.41-10 Communications Recurring	3,530	2,965		
180-2000-524.41-20 Communications Inst/Repr	420			
180-2000-524.41-30 Postage Expense	747	418		
180-2000-524.45-20 Vehicle Insurance	1,746	2,708		
180-2000-524.46-10 Building/Equipt Repairs	(8)	286		
180-2000-524.46-20 Vehicle Repair	1,151	1,206		
180-2000-524.46-30 Maintenance Agreements	3,525	4,576		
180-2000-524.46-40 Small Tools & Equipment	686	3,603		
180-2000-524.47-10 Printing & Binding	1,338	1,345		
180-2000-524.49-10 Other Current Charges		260		
180-2000-524.49-15 Advertising	65	168		
180-2000-524.51-10 Office Supplies	2,783	2,066		
180-2000-524.51-11 Office Equipt under \$1,000	1,274	2,314		
180-2000-524.51-20 Data Processing Supplies	539			
180-2000-524.52-10 Gas, Oil, Lubricants	6,648	8,696		
180-2000-524.52-12 Other Operating Expenses	697	310		
180-2000-524.52-20 Clothing & Wearing Apparel	1,039	1,380		

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: BUILDING (continued):

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses (Continued)				
180-2000-524.52-30 Data Processing Software	349			
180-2000-524.54-10 Publications/Memberships	1,559	3,900		
180-2000-524.54-20 Conference/Seminar Regist	1,340	3,376		
180-2000-524.54-21 Employee Education/Training	1,411	21,523		
Total Operating Expenses	31,779	85,754		
Capital Outlay				
180-2000-524.64-10 Equipment	56,532	57,497		
Total Capital Outlay	56,532	57,497		
DIVISION TOTAL	<u>\$ 508,911</u>	<u>\$ 561,102</u>		
Positions	6.00	8.00		

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: CODE ENFORCEMENT

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Personnel Services				
180-2001-529.10-12 Regular Salaries		\$ 72,239		\$ 81,724
180-2001-529.10-14 Overtime				3,500
180-2001-529.10-21 FICA		5,416		6,623
180-2001-529.10-22 Retirement Expense		5,431		6,995
180-2001-529.10-23 Life & Health Insurance		15,548		26,000
180-2001-529.10-24 Workers Comp Expense		3,697		10,786
Total Personnel Services		102,331		135,628
Operating Expenses				
180-2001-529.40-10 Travel Expenses		51		
180-2001-529.41-10 Communications Recurring		744		2,880
180-2001-529.41-20 Communications Inst/Repr				200
180-2001-529.41-30 Postage Expense		421		800
180-2001-529.45-20 Vehicle Insurance				1,510
180-2001-529.46-10 Building/Equipt Repairs		60		100
180-2001-529.46-20 Vehicle Repair		160		1,300
180-2001-529.46-40 Small Tools & Equipment		680		150
180-2001-529.47-10 Printing & Binding				500
180-2001-529.51-10 Office Supplies		266		800
180-2001-529.51-11 Office Equipt under \$1,000		617		
180-2001-529.52-10 Gas, Oil, Lubricants		2,132		2,930
180-2001-529.52-12 Other Operating Expenses		118		200
180-2001-529.52-20 Clothing & Wearing Apparel		567		1,060
180-2001-529.54-10 Publications/Memberships		60		
180-2001-529.54-21 Employee Education/training		15		
Total Operating Expenses		5,891		12,430
Capital Outlay				
180-2001-529.64-10 Equipment		12,329		
Total Capital Outlay		12,329		
DIVISION TOTAL		\$ 120,551		\$ 148,058

Positions	2.00	2.00
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Division moved from Fund 181, see pages 5-63

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: TRANSFERS / POOLED EXPENDITURES / RESERVES

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Interfund Transfers				
180-4600-581.91-10 Interfund Transfer ¹	\$ 10,350	\$ 10,379	\$ 359,680	\$ 151,003
Total Interfund Transfers	10,350	10,379	359,680	151,003
Pooled Expenditures				
180-4900-562.34-40 Humane Society - Animal Control	75,033	94,553	105,560	119,494
Total Pooled Expenditures	75,033	94,553	105,560	119,494
Reserves				
180-5000-587.98-41 Personal Services Reserve			50,929	58,035
Total Reserves			50,929	58,035
DIVISION TOTALS	\$ 85,383	\$ 104,932	\$ 516,169	\$ 328,532

¹ see pages 1-13 for Interfund transfer

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: BUILDING

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
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Revenues			1,056,695	875,000
Building Permits				
Ed Fee for Inspectors			40,000	35,000

Personnel Services

181-2000-524.10-12 Regular Salaries			\$ 330,530	\$ 431,472
181-2000-524.10-14 Overtime			1,150	1,150
181-2000-524.10-21 FICA			25,373	33,095
181-2000-524.10-22 Retirement Expense			33,102	42,613
181-2000-524.10-23 Life & Health Insurance			104,000	123,500
181-2000-524.10-24 Workers Comp Expense			25,161	35,361

Total Personnel Services			519,316	667,191
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Operating Expenses

181-2000-524.34-10 Other Contracted Services			15,000	16,500
181-2000-524.40-10 Travel Expenses				14,436
181-2000-524.40-12 Bldgng Dept - education			45,134	
181-2000-524.41-10 Communications Recurring			8,180	6,000
181-2000-524.41-30 Postage Expense			1,020	1,020
181-2000-524.43-10 Utilities Expense	99		4,337	3,960
181-2000-524.44-10 Rentals & Leases			24,960	26,880
181-2000-524.45-20 Vehicle Insurance			2,601	3,775
181-2000-524.46-10 Building/Equipt Repairs			200	200
181-2000-524.46-20 Vehicle Repair			4,280	3,280
181-2000-524.46-30 Maintenance Agreements			31,191	36,200
181-2000-524.46-40 Small Tools & Equipment			290	600
181-2000-524.47-10 Printing & Binding			1,420	4,940
181-2000-524.49-10 Other Current Charges			680	
181-2000-524.49-15 Advertising			500	488
181-2000-524.51-10 Office Supplies			2,400	2,400
181-2000-524.51-11 Office Equipt under \$1,000			2,620	80
181-2000-524.51-20 Data Processing Supplies			2,500	2,500
181-2000-524.52-10 Gas, Oil, Lubricants			10,300	9,753
181-2000-524.52-12 Other Operating Expenses			400	400
181-2000-524.52-20 Clothing & Wearing Apparel			1,320	2,400

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: BUILDING (continued):

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses (Continued)				
181-2000-524.52-30 Data Processing Software			70,000	
181-2000-524.54-10 Publications/Memberships			8,340	7,359
181-2000-524.54-20 Conference/Seminar Regist			21,689	33,246
181-2000-524.54-21 Employee Education/Training			5,030	
Total Operating Expenses		99	264,392	176,417
Capital Outlay				
181-2000-524.64-10 Equipment			63,863	
Total Capital Outlay			63,863	
Reserves				
181-5000-587.98-10 Reserves for Contingency			313,634	1,244,232
181-5000-587.98-41 Personal Services Reserve				5,827
Total Reserves			313,634	1,250,059
DIVISION TOTAL		\$ 99	\$ 1,161,205	\$ 2,093,667
	Positions		8.00	9.50

Fiscal Year 2007 has an 80.3% increase to reflect cash carry forward.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: CODE ENFORCEMENT

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Personnel Services				
181-2001-529.10-12 Regular Salaries			\$ 77,014	
181-2001-529.10-14 Overtime			3,500	
181-2001-529.10-21 FICA			6,159	
181-2001-529.10-22 Retirement Expense			8,035	
181-2001-529.10-23 Life & Health Insurance			26,000	
181-2001-529.10-24 Workers Comp Expense			8,131	
Total Personnel Services			128,839	
Operating Expenses				
181-2001-529.41-10 Communications Recurring			1,000	
181-2001-529.41-20 Communications Inst/Repr			9,584	
181-2001-529.41-30 Postage Expense			1,100	
181-2001-529.45-20 Vehicle Insurance			1,035	
181-2001-529.46-10 Building/Equipt Repairs			580	
181-2001-529.46-20 Vehicle Repair			2,800	
181-2001-529.46-40 Small Tools & Equipment			150	
181-2001-529.47-10 Printing & Binding			315	
181-2001-529.51-10 Office Supplies			600	
181-2001-529.51-11 Office Equip under \$1,000			740	
181-2001-529.52-10 Gas, Oil, Lubricants			3,650	
181-2001-529.52-12 Other Operating Expenses			200	
181-2001-529.52-20 Clothing & Wearing Apparel			700	
Total Operating Expenses			22,454	
Capital Outlay				
181-2001-529.64-10 Equipment			3,000	
Total Capital Outlay			3,000	
DIVISION TOTAL			\$ 154,293	
	Positions			2.00

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DEVELOPMENT SERVICES
DIVISION: FIRE PREVENTION INSPECTION

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Personnel Services				
181-2002-522.10-12 Regular Salaries			\$ 41,519	
181-2002-522.10-21 FICA			3,176	
181-2002-522.10-22 Retirement Expense			9,201	
181-2002-522.10-23 Life & Health Insurance			13,000	
181-2002-522.10-24 Workers Comp Expense			4,193	
Total Personnel Services			71,089	
Operating Expenses				
181-2002-522.34-20 Governmental Services				60,000
181-2002-522.40-10 Travel Expenses			1,500	
181-2002-522.41-10 Communications Recurring			1,268	
181-2002-522.41-30 Postage Expense			10	
181-2002-522.45-20 Vehicle Insurance			504	
181-2002-522.46-20 Vehicle Repair			90	
181-2002-522.51-10 Office Supplies			200	
181-2002-522.52-10 Gas, Oil & Lubricants			1,917	
181-2002-522.52-20 Clothing & Wearing Apparel			235	
181-2002-522.54-10 Publications/Memberships			250	
181-2002-522.54-20 Conference/Seminar Regist.			500	
Total Operating Expenses			6,474	60,000
DIVISION TOTAL			\$ 77,563	\$ 60,000
Positions				1.00

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: COURT SERVICES FUND

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses				
191-1610-601.34-10 Other Contracted Services	\$ 924	\$ 850	\$ 54,889	
191-1610-601.46-30 Maintenance Agreements	104			
191-1610-601.51-11 Office Equipt under \$1,000	349			
191-1610-601.52-12 Other Operating Expenses	757			
Total Operating Expenses	2,134	850	54,889	
Capital Outlay				
191-1610-601.62-10 Buildings				54,228
Total Capital Outlay				54,228
FUND TOTAL	\$ 2,134	\$ 850	\$ 54,889	\$ 54,228

BUDGET NARRATIVE:

Flagler County Ordinance 2002-05, approved by the Board of County Commissioners on February 18, 2002, established various service charges upon the institution of certain actions and/or proceedings filed in the circuit and county courts. The funds collected from these service charges shall be for the purpose of funding certain court services including court security, automation, maintenance, certain Clerk of the Court services and numerous vital court programs.

Due to implementation of Article V, all prior fee structures have been nulled and fund closed. See Fund 194 for items associated with court-related technology. All monies left in this fund are related in cash carry forward.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

DEPARTMENT: DOMESTIC VIOLENCE TRUST

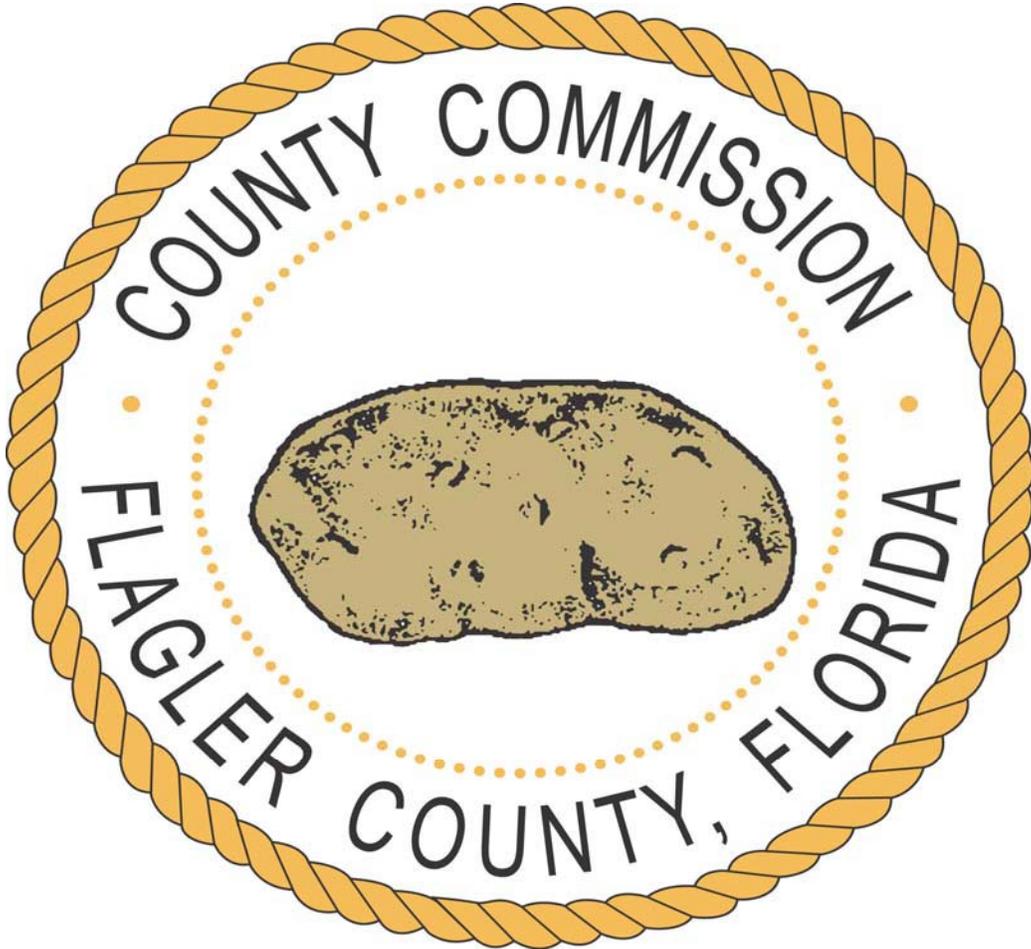
APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Interfund Transfers				
192-4600-581.91-16 Interfund Transfer	\$ 2,790			
Total Interfund Transfers		2,790		
FUND TOTAL		<u><u>\$ 2,790</u></u>		

Due to implementation of Article V, all prior fee structures have been nulled and the fund closed.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

DEPARTMENT: ALCOHOL & DRUG ABUSE TRUST

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating Expenses				
193-1010-622.34-10 Other Contracted Services				\$ 4,564
Total Operating Expenses				4,564
FUND TOTAL				\$ <u>4,564</u>



Approved Budget Fiscal Year 2006-2007

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: COURT RELATED TECHNOLOGY

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues	Court Innovation	162,152	702,844	622,582	676,000
Operating/Capital - Circuit Court Judge					
194-1000-601.34-10	Other Contracted Services			\$	15,000
194-1000-601.41-10	Communications Recurr			18,000	48,000
194-1000-601.41-20	Communications Inst/Repair				1,000
194-1000-601.46-30	Maintenance Agreements				1,600
194-1000-601.51-11	Office Equipment				2,000
194-1000-601.51-20	Data Processing Supplies				400
194-1000-601.52-30	Data Processing Software			31,844	2,000
194-1000-601.64-10	Equipment ¹			14,000	30,000
Total Circuit Court Judge				63,844	100,000
Operating/Capital - State Attorney					
194-1200-602.51-11	Office Equipt under \$1,000			800	
194-1200-602.51-20	Data Processing Supplies			1,500	350
194-1200-602.52-30	Data Processing Software			1,600	239
194-1200-602.64-10	Equipment ¹			27,927	24,956
Total State Attorney				31,827	25,545
Operating/Capital Public Defender					
194-1300-603.41-10	Communications Recurr			10,740	10,740
194-1300-603.46-30	Maintenance Agreements			455	6,455
194-1300-603.51-10	Office Supplies				1,200
194-1300-603.51-11	Office Equipt under \$1,000			1,720	2,000
194-1300-603.52-30	Data Processing Software				2,400
194-1300-603.64-10	Equipment ¹			23,045	20,000
Total Public Defender				35,960	42,795

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: Court Related Technology (continued)

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Operating/Capital - Court Related				
194-4801-713.34-10 Other Contracted Services	388			
194-4801-713.41-20 Communications Inst/Repr		544		
194-4801-713.46-30 Maintenance Agreements		271		
194-4801-713.51-11 Office Equipt under \$1,000	180	613		
194-4801-713.51-20 Data Processing Supplies	596	1,034		
194-4801-713.52-30 Data Processing Software	697	1,830	50,000	
194-4801-713.62-10 Buildings ¹				1,025,416
194-4801-713.64-10 Equipment ²	6,843	34,166	1,014,447	845,000
Total Court Related	8,704	38,458	1,064,447	1,870,416
FUND TOTAL	\$ 8,704	\$ 38,458	\$ 1,196,078	\$ 2,038,756

BUDGET NARRATIVE:

An account receiving funds from the additional court cost authorized by Section 939.185, Florida Statutes, to be used to fund innovations to supplement state funding in the elements of the state court system identified in Section 29.004, Florida Statutes and county funding for local requirements under Section 29.008(2)(a), Florida Statutes. Funds from said account shall not be expended without the consent of the Chief Judge or his/her designee. The additional fee of \$65 is imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense with 25% of the amount collected to fund court innovations and technology.

Passage of Senate Bill 2962 **Article V** providing financial support and funding sources for local government court costs and specialty court programs. The legislation contains a \$4 per page increase in recording fees to fund court technology with \$2 to be used by the clerks for their court-related technology needs and \$2 for counties to fund the Information Technology needs of the courts, State Attorneys and Public Defenders.

¹ see pages 1-30 through 1-34 for capital project breakdown

² see pages 1-26 through 1-29 for capital request breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: JUVENILE DIVERSION

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Personnel Services				
195-4804-719.10-12 Regular Salaries	\$ 7,534	\$ 35,119	\$ 37,464	
195-4804-719.10-14 Overtime	48	38		
195-4804-719.10-21 FICA	580	2,689	2,866	
195-4804-719.10-22 Retirement Expense	560	2,643	3,739	
195-4804-719.10-23 Life & Health Insurance	1,946	8,112	13,000	
195-4804-719.10-24 Workers Comp Expense		80	168	
Total Personnel Services	10,668	48,681	57,237	
Operating Expenses				
195-4802-719.34-10 Other Contracted Services			13,843	9,318
195-4803-719.34-10 Other Contracted Services			13,853	9,318
195-4804-719.34-10 Other Contracted Services			7,500	
195-4804-719.40-10 Travel Expenses			300	
195-4804-719.41-10 Communications Recurring	189	534	600	
195-4804-719.41-30 Postage Expense	155	217	700	
195-4804-719.46-30 Maintenance Agreements	287	1,255		
195-4804-719.48-10 Promotional Activities			200	
195-4804-719.51-10 Office Supplies		449	700	
195-4804-719.51-11 Office Equipt under \$1,000			500	
195-4804-719.52-12 Other Operating Expenses			100	
195-4804-719.54-10 Publications/Memberships			50	
Total Operating Expenses	631	2,455	38,346	18,636
FUND TOTAL	\$ 11,299	\$ 51,136	\$ 95,583	\$ 18,636
Positions	1.00	1.00	1.00	

BUDGET NARRATIVE:

Florida Statutes 939.185 authorizes additional court costs to be used to fund teen courts pursuant to Section 938.19, juvenile assessment centers that meet the criteria of Section 938.17 and other juvenile alternative programs. The additional fee of \$65 is imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor or criminal traffic offense with 25% of the amount collected to fund teen court programs, juvenile assessment centers and other juvenile alternative programs.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: COURT INNOVATIONS

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Operating Expenses				
197-4805-719.34-10 Other Contracted Services				\$ 93,822
Total Operating Expenses				93,822
FUND TOTAL				<u>\$ 93,822</u>

BUDGET NARRATIVE:

Florida Statutes 939.185 authorizes additional court costs to be used to fund teen courts pursuant to Section 938.19, juvenile assessment centers that meet the criteria of Section 938.17 and other juvenile alternative programs. The additional fee of \$65 is imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor or criminal traffic offense with 25% of the amount collected to fund teen court programs, juvenile assessment centers and other juvenile alternative programs.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

DEPARTMENT: TEEN COURT

APPROPRIATIONS:	ACTUAL FY 03-04	ACTUAL FY 04-05	BUDGETED FY 05-06	APPROVED FY 06-07
Personnel Services				
198-4804-719.10-12 Regular Salaries			\$	40,070
198-4804-719.10-21 FICA				3,065
198-4804-719.10-22 Retirement Expense				3,947
198-4804-719.10-23 Life & Health Insurance				13,000
198-4804-719.10-24 Workers Comp Expense				267
Total Personnel Services				60,349
Operating Expenses				
198-4804-719.34-10 Other Contracted Services				10,000
198-4804-719.40-10 Travel Expenses				300
198-4804-719.41-10 Communications Recurring				500
198-4804-719.41-30 Postage Expense				500
198-4804-719.47-10 Printing & Binding				200
198-4804-719.48-10 Promotional Activities				200
198-4804-719.51-10 Office Supplies				700
198-4804-719.51-11 Office Equipt under \$1,000				500
198-4804-719.52-12 Other Operating Expenses				100
198-4804-719.54-10 Publications/Memberships				50
Total Operating Expenses				13,050
FUND TOTAL			\$	<u>73,399</u>

Positions 1.00

Established new fund to track Teen Court Program

BUDGET NARRATIVE:

Florida Statutes 939.19 authorizes a sum of up to \$3 shall be assessed as a court cost in the circuit and county court in the county against each person who pleads guilty or nolo contendere to, or is convicted of, regardless of adjudication, a violation of a criminal law or a municipal or county ordinance, or who pays a fine or civil penalty for any violation of chapter 316. Any person whose adjudication is withheld under s.318.14(9) or (10) shall also be assessed the cost.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: EMERGENCY SERVICES
DIVISION: E-911

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 03-04	FY 04-05	FY 05-06	FY 06-07
Revenues	911 Assessment	245,818	257,400	252,032	280,892
	Wireless	80,772	114,596	90,611	165,218

Personnel Services

302-1722-529.10-12	Regular Salaries	\$ 22,054	\$ 23,781	\$ 58,074	\$ 45,643
302-1722-529.10-14	Overtime	1,664	516		
302-1722-529.10-21	FICA	1,759	1,847	4,443	3,492
302-1722-529.10-22	Retirement Expense	1,753	1,828	5,796	4,496
302-1722-529.10-23	Life & Health Insurance	7,785	8,112	23,750	18,200
302-1722-529.10-24	Workers Comp Expense	45	55	259	304
Total Personnel Services		35,060	36,139	92,322	72,135

Operating Expenses

302-1722-529.40-10	Travel Expenses	1,437	1,355	3,112	4,808
302-1722-529.41-10	Communications Recurring	3,194	2,372	3,360	3,758
302-1722-529.41-30	Postage Expense	78	125	125	150
302-1722-529.44-10	Rentals & Leases	157,967	238,008	174,900	179,709
302-1722-529.46-10	Bldging/Equipt Repairs			500	600
302-1722-529.46-30	Maintenance Agreements	5,122		11,008	
302-1722-529.46-40	Small Tools & Equipment	2,284		450	600
302-1722-529.51-10	Office Supplies	333		650	680
302-1722-529.51-11	Office Equip under \$1,000	772		1,450	400
302-1722-529.51-20	Data Processing Supplies			350	560
302-1722-529.52-12	Other Operating Expenses	331		385	500
302-1722-529.52-30	Data Processing Software			360	4,345
302-1722-529.54-10	Publications/Memberships	155	182	425	425
302-1722-529.54-20	Conference/Seminar Regist	200		400	3,190
Total Operating Expenses		171,873	242,042	197,475	199,725

Capital Outlay

302-1722-529.64-10	Equipment			1,500	
Total Capital Outlay				1,500	

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: EMERGENCY SERVICES
DIVISION: E-911 (continued)

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Reserves				
302-5000-587.98-11 Designated for Future Use			14,973	154,645
302-5000-587.98-41 Personal Service Reserves				3,648
Total Transfers and Reserves			14,973	158,293
TOTAL DIVISION E-911	206,933	278,181	306,270	430,153

E-911 Wireless				
302-1723-529.34-10 Other Contracted Services	70,000			
302-1723-529.44-10 Rentals & Leases	15,972	65,354	112,636	153,997
302-1723-529.46-40 Small Tools & Equipment	670			
302-1723-529.51-11 Office Equipt under \$1,000	3,451			
302-1723-529.51-20 Data Processing Supplies	200			
302-1723-529.64-10 Equipment	940			
Total Operating Expenses	91,233	65,354	112,636	153,997

Transfers and Reserves				
302-4600-581.91-23 Budget Tranf to Sheriff	59,315	79,080		
302-5000-587.98-12 E911 Wireless Reserves			69,140	98,872
Total Reserves	59,315	79,080	69,140	98,872
TOTAL DIVISION E-911 Wireless	150,548	144,434	181,776	252,869

Voice Over IP				
302-1724-529.46-40 Small Tools & Equipment				120
Total Operating Expenses				120
TOTAL DIVISION Voice Over IP				120

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: EMERGENCY SERVICES
DIVISION: E-911 (continued)

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Grant-Public Safety				
302-8094-529.34-10 Other Contracted Services	20,000			
302-8604-529.64-10 Equipment			27,925	
Total Grant-Public Safety	20,000		27,925	
FUND TOTAL	\$ 377,481	\$ 422,615	\$ 515,971	\$ 683,142
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Positions	1.00	1.00	2.00	1.40

Fiscal Year 2007 has a 32.4% increase to reflect wireless cash carry forward and an increase of revenues.

Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007

DEPARTMENT: DAYTONA NORTH SERVICE DISTRICT

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Operating Expenses				
702-4500-513.34-10 Other Contracted Services	\$ 14,708	\$ 15,834	\$ 13,950	\$ 5,000
702-4500-513.34-16 Comm Fees - Tax Collector	4,424	5,656	5,000	5,000
702-4500-513.34-19 Property Appraiser	3,950	3,953	4,000	4,000
702-4500-519.43-10 Utilities Expense	7,997	7,583	8,000	9,174
702-4500-541.34-10 Other Contracted Services			500	
702-4500-541.34-20 Governmental Services	171,247	161,211	176,981	129,765
702-4500-541.41-30 Postage Expense			200	200
702-4500-541.49-14 Landfill Tipping Fees	930	346	1,700	637
702-4500-541.51-10 Office Supplies	15	30	75	75
702-4500-541.52-12 Other Operating Expenses	24	27		
702-4500-541.53-10 Road Materials & Supplies	1,957	874	3,000	3,000
Total Operating Expenses	205,252	195,514	213,406	156,851
Capital Outlay				
702-4500-541.63-24 Avocado	35,161	1,701		
702-4500-541.63-38 Lancewood		258,160	802,157	
Total Capital Outlay	35,161	259,861	802,157	
Reserves				
702-5000-587.98-10 Reserve for Contingency				9,026
702-5000-587.98-50 Reserve-Future Capital OL			80,850	241,995
Total Reserves			80,850	251,021
FUND TOTAL	\$ 240,413	\$ 455,375	\$ 1,096,413	\$ 407,872

**Flagler County, Florida
Summary of Expenditures by Category
FY 2006-2007**

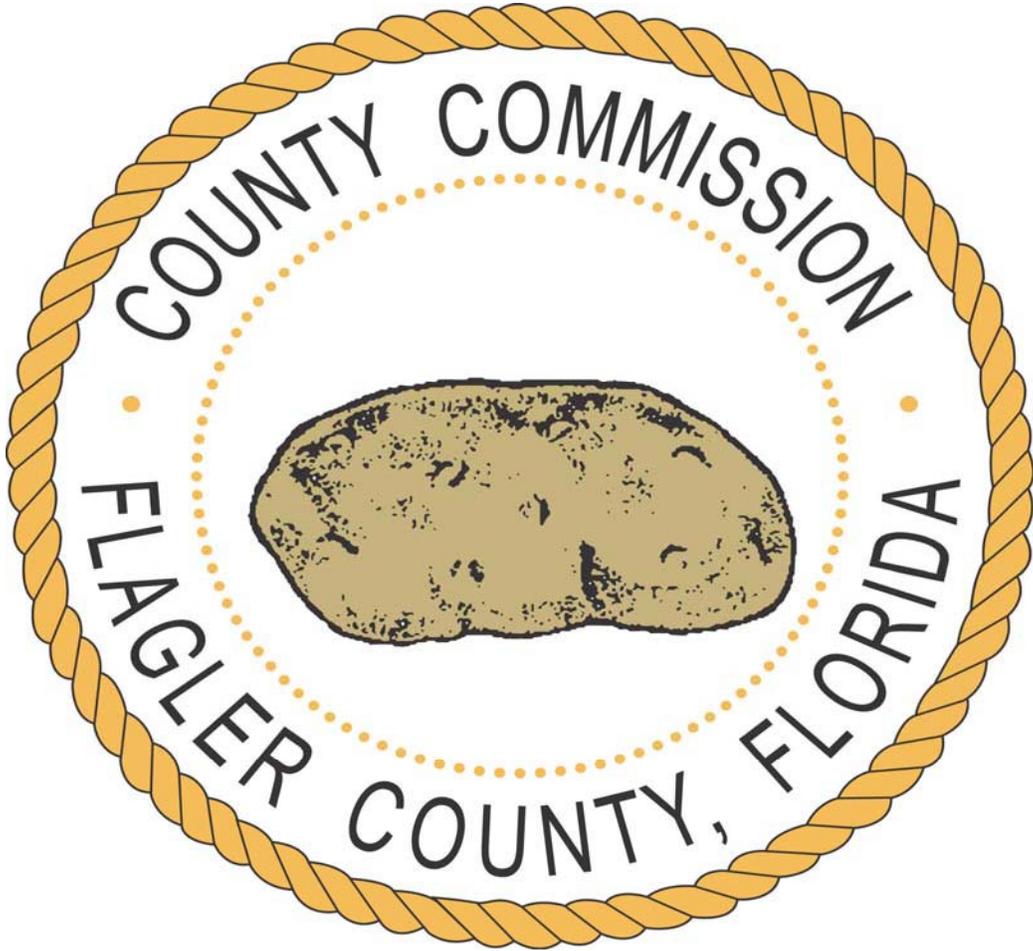
DEPARTMENT: DAYTONA NORTH SERVICE DISTRICT (continued)

BUDGET NARRATIVE:

The Flagler County Board of County Commissioners acting as the Daytona North Service District has the power and authority permitted by law to provide and maintain streets, recreation facilities and services within the boundaries of the Daytona North Service District and empowered to expend monies for those purposes.

The District shall, in the manner prescribed by law, prescribe, establish and maintain such services, special assessments or taxes and raise funds and revenues in any other manner permitted by law within the District only as shall be necessary to produce sufficient revenues for the special services, facilities and administration.

<u>Assessments</u>	Per Front Foot
Fiscal Year 1986	0.2405
Fiscal Year 1987	0.2465
Fiscal Year 1988	0.3698
Fiscal Year 1989	0.3698
Fiscal Year 1990	0.3698
Fiscal Year 1991	0.3698
Fiscal Year 1992	0.3698
Fiscal Year 1993 to current	0.5800



Approved Budget Fiscal Year 2006-2007