

PROGRAM DESCRIPTIONS

BOARD OF COUNTY COMMISSIONERS

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

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

James A. Darby	Chairman, District Three
Hutch King	Vice Chairman, District Four
James M. O'Connell	District One
Blair R. Kanbar	District Two
George Hanns	District Three

COUNTY ADMINISTRATION

The County Administrator executes the policies and procedures established by the Board of County Commissioners. The department coordinates and oversees all county departments' functions and is responsible for the fiscal health of the county.

AGRICULTURAL EXTENSION SERVICE

The Ag/Extension Department provides research-based information and educational programs on topics related to agriculture, horticulture, the environment, marine ecology, families and consumers, nutrition, food safety, and youth development. As a branch of the University of Florida Institute of Food and Agricultural Sciences, this expertise is available to all Flagler County residents to help them solve problems and make practical decisions.

AIRPORT

The Flagler County Airport is a county-owned, public use, General Aviation airport that is operated and maintained under the direction of the Flagler County Board of County Commissioners. The airport operates in accordance with policies and regulations as set forth by the Florida Department of Transportation (FDOT) and the Federal Aviation Administration (FAA). The Airport is operated as an Enterprise Fund Activity within the Flagler County annual budget and receives no local taxpayer funding for airport operations, maintenance, and capital improvements. Capital Improvement Program (CIP) grants for airport operational and economic development projects are received from the FDOT and FAA and require varying percentage levels of local matching funds. The FAA provides entitlement grant funding for operational and safety related projects via the federal Airport Improvement Program (AIP). FDOT provides grant assistance for FAA AIP and economic development projects. The airport covers 1,145 acres with 2 active and 2 closed 5,000-foot long and 100-foot wide runways and a 3000-foot water runway on Gore Lake. 83 aircraft are currently based at Flagler County Airport. With over 193,000 takeoffs and landings per year, FDOT has the airport listed as the 7th busiest General Aviation airport in Florida and the busiest without an Air Traffic Control Tower.

BUILDING

To provide the best trained and qualified personnel in an effort to protect the health, safety and welfare of all residents of Flagler County through the enforcement and administration of the applicable codes, ordinances, and regulations. To perform plan review and inspections in an efficient and timely manner. To provide customer service of the highest level utilizing a teamwork approach, dedicated to the public.

COUNTY ATTORNEY

The County Attorney's Office utilizes a small, four person professional staff consisting of two attorneys and two legal assistants, to provide a high volume of legal advice, legal counsel, and legal representation to the Board of County Commissioners, County Administrator, County departments, appointed County boards, councils, and committees, and is available to all County Constitutional Officers for assistance when requested. This Office provides a proactive role in all legal issues presented for consideration by the Board of County Commissioners, such as ordinances, resolutions, contracts, bidding, and interlocal agreements to ensure County compliance with all federal and state regulations, as well as to provide the fullest legal protection for Flagler County. This Office represents the County in court proceedings, both as plaintiff and defendant, to ensure aggressive prosecution or defense of the County's legal rights.

The County Attorney's Office is committed to working closely with the Board of County Commissioners and County Administration to ensure efficient and cost effective County government. Specifically, the County Attorney's Office is committed to the standardization of all documents and procedures that form the relationships between Flagler County and its citizens and businesses.

COMMUNICATIONS

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

COMMUNITY SERVICES

The Community Services Department provides health care, rent/utility assistance, emergency food and cremation/burial assistance to low-income individuals through the Human Services division. The Human Services budget also pays for the county share of Medicaid nursing home and hospitalization, Health Care Responsibility Act reimbursements to out-of-county hospitals for emergency care of indigent residents of the County, and grants to non-profit agencies that provide services to Flagler County residents. The Senior Services division provides an array of services to seniors including, but not limited to, congregate dining and socialization activities, home delivered meals, homemaking and in-home personal care. The Adult Day Care division provides in-facility respite for functionally impaired adults over the age of 18. Medical professionals staff the Adult Day Care.

DEVELOPMENT SERVICES

The Development Services Division consists of the Planning, Engineering, Code, and Building Departments. The mission of the Division is to provide the highest level of customer service while not comprising the administration/enforcement of codes, regulations and policies adopted by the Board of County Commissioners.

Engineering:

The Engineer's provide professional and technical assistance to other County offices. Develop and recommend improvements to the County highway system; works with the Florida Department of Transportation develops long range planning to the County highway system and to other Capital Improvements needed for the safety and welfare of the Citizens of Flagler County.

The support staff is responsible for maintaining capital project files, preparation of contract documents, provides the department with budgetary control, as well as personnel files and office management.

The Field Inspectors and technicians, under the direction of the County Engineer are responsible for the daily inspections of construction activities concerned with Capital Projects as well as other work performed on County rights-of-way and reports such activities to the County Engineer through the method of written daily reports.

Planning:

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

Code Enforcement:

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

EMERGENCY SERVICES

The Department of Emergency Services Administration budget provides funding for the overall management functions that encompasses the Fire Rescue Division, the Flight Operations Division, the Emergency Management Division, 800 Mhz Division and duties associated with E911 Coordination. Each division has unique functions and varied responsibilities within the realm of public safety.

Flagler County is a coastal community and its citizens are exposed to a variety of hazards ranging from wildfires, tornadoes, freezes, hurricanes, hazardous material accidents, mass casualty events, technological emergencies, and civil disorders. Emergency Services

staff now includes domestic security, terrorism, and weapons of mass destruction in its planning and preparedness activities.

Emergency Management:

The Emergency Management Division is funded with the Emergency Management Preparedness and Assistance (EMPA) Base Grant. This non-supplanting recurring grant is provided to local emergency management agencies to enhance and improve emergency management programs. Funds are provided to the County from the State Emergency Management, Preparedness, and Assistance Trust Fund. The fund receives monies from a surcharge on homeowner's and business owner's property insurance policies.

The budget includes ongoing programs implemented during the last fiscal year to increase preparedness, response, recovery and mitigation efforts. General Funds were added to the budget last fiscal year to fund critical emergency programs.

In accordance with Florida Administrative Code 9G-19.011, EMPA Base Grants shall be matched at an amount either equal to the average of the previous three years level of county general revenue funding of the County Emergency Management Agency, or the last fiscal year, whichever is lower. County general revenue funding for 911 services, emergency medical services, law enforcement, criminal justice, public works, or other services outside the emergency management responsibilities assigned to the County Emergency Management Agency by Section 252.28, Florida Statutes, shall not be included in determining the level of county funding of the County Emergency Management Agency. Each county is required to certify compliance with this rule as a condition to receive the grant funds.

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

Fire Inspection:

The position of Chief Fire Inspector is assigned the task of annual inspections of existing commercial buildings for Code compliance, inspecting commercial buildings for occupational licensing and signing the license application for home occupations. The Inspector also reviews plans for commercial buildings, sprinkler systems in commercial and residential buildings, alarm system installation and operation. Membership on the Technical Review Committee includes reviews of land development plans in the County to determine compliance with the County codes and ordinances. The position also is responsible for the issuance of permits and inspections for underground and aboveground fuel tanks, fireworks, fire alarms and sprinklers. There are also the duties of Fire Marshal which includes the investigation of fires,

determining the adequacy of water supplies and infrastructure for fire fighting and emergency services and responding to requests for information for insurance purposes and keeping of public records. New construction inspections of fire sprinklers and acceptance testing of fire

pumps and testing and acceptance of fire alarm installation are also part of the job. Investigates citizen complaints and works with Code enforcement in the County and in Flagler Beach. The County has interlocal agreements with some of the municipalities to perform similar duties on their behalf. The position also requires that current status as a State certified firefighter and as an EMT-P in order to be available for emergencies as required and to maintain certification as a Fire Inspector.

Fire Rescue:

The Fire Rescue division is comprised of 74 budgeted positions and a budget of 8.5 million dollars. The Fire Rescue division supplies the general fund with revenue of 1.8 million annually for EMS collections. Fire Rescue is responsible for the protection of life and property of the residents and visitors of Flagler County.

Flagler County Fire Rescue provides structural fire protection. Wild land fire fighting, specialty rescue such as confined space rescue, trench rescue, elevated rope rescue, vehicle and machinery extrication, building collapse rescue and water rescue to the residents of Flagler County. The Fire Rescue Division provides advanced life support paramedical services to the entire county spanning more the 485 square miles. The Fire Rescue Division has a fleet of 44 vehicles for providing fire and EMS services. There are 9 fire engines, 10 medical transport units, 6 woods trucks, 6 attack trucks, 3 water tenders, 5 staff vehicles and 5 specialty vehicles.

The Fire Rescue Division is also held accountable to certain industry standards. A few of the industry standards are from the National Fire Protection Association (NFPA), Occupational Safety and Health Administration (OSHA), Environmental Protection Association (EPA), National Institute of Occupational Health and Safety (NIOSH) local, State and Federal Administrative codes, State statutes and laws and the Insurance Services Organization (ISO). The above organizations require the type of equipment necessary, the type of training provided, emergency scene operations, and the manpower on duty.

Flight Operations:

Flight Operations is continuing to grow and expand missions and capabilities for the people of Flagler County. Comparing the entire FY 2005 to the FY2006 to date:

- Total Flights FY05 = 230, FY06 = 530.
- Total Flight Hours FY05 = 156, FY06 = 445.
- Total EMS Flights FY05 = 60, FY06 = 75.
- Total Law Enforcement Missions FY05 = 17, FY06 = 60.
- Total Training Flight Hours FY05 = 34, FY06 = 68.

In a continuing effort to expand our mission capabilities a helicopter deployable life raft has been purchased that can be used on search and rescue on the ocean as well as inland waterways. A helicopter deployable rescue swimmer program has been implemented, which includes rescue basket capabilities. In the near future plans to add the capability of short haul rescue (rescuing people with a long line underneath the helicopter similar to what might have

been seen in New Orleans during Hurricane Katrina). Large cargo nets and associated equipment will allow transporting various types of rescue equipment and supplies to otherwise inaccessible areas of the county during a disaster. This is all in an effort to be prepared for the

inevitable category 3, 4, or 5 hurricane or other disaster that could impact Flagler County in the future. The US Coast Guard has expressed appreciation of quick responses by FireFlight to various water related search and rescue missions.

The Night Vision Goggle program greatly enhances mission safety as well as search and rescue and law enforcement missions. These missions are expected to continue to grow along with the county.

The FLIR camera is already proving to be a valuable tool in fire fighting by enabling hot spot detection. Fireflight is working closely with the Florida Division of Forestry and other agencies and cities to coordinate fire suppression efforts and inter agency training.

GENERAL SERVICES

Facilities Management Division:

The Facilities Management Division maintains 49 County owned/operated buildings, including the County Administration Building, Courthouse, Sheriff's Complex, Emergency Operations Center, all fire stations, recreation facilities, community centers, libraries and other administration buildings. Duties performed at these buildings include preventative and corrective maintenance such as electrical, plumbing, air conditioning, carpentry, painting and janitorial work. A computerized work order system records all service activities, creating a service history on each facility to enable planning for future needs.

Fleet Management Division:

The Fleet Management Division provides support to all departments of the County by maintaining and repairing all vehicles and equipment in a timely and cost effective manner. The Fleet Management Division assists with specifications for new equipment, fleet standardization and vehicle purchases, as well as performing welding services for other County departments, and operating the County's fuel system. Annually, over 460,000 gallons of fuel are dispersed to the County's fleet and 320 County vehicles/equipment were provided maintenance and repairs totaling approximately 1,800 service requests.

Transportation Division:

Under the direction of the Flagler County Board of County Commissioners, the Flagler County Public Transportation (FCPT) department has been part of the County organization for two years, primarily serving the transportation-disadvantaged population. The demand for present FCPT paratransit transportation services has increased significantly over the past two years. In less than a year, FCPT has increased clients from 1,700 to over 2,600 in the spring of 2006. FCPT is acquiring new buses and is committed to expanding to meet the ever-increasing paratransit service demand.

Public transportation services will continue under the model known as a pre-scheduled (24 hour) demand response system. Hours of operation are from 7:00 a.m. to 6:00

p.m., Monday through Friday. Weekend service is scheduled as required and FCPT offers special trips when they do not interfere with the daily operation of the system. Services include general

passenger assistance and wheelchair assistance. FCPT will continue to maximize transportation benefits to elderly persons and persons with disabilities as a contracted provider for the Older Americans Act, Community Care for the Elderly and Alzheimer's Disease Initiative programs.

Additionally, FCPT contracts as a Medicaid provider, with the Department of Children and Families, and the Department of Transportation and a Medicaid Waiver provider with the agency for persons with disabilities. Additional funding comes from local sources, including local governmental funding and fare box collections. In 2005, the vehicles traveled over 641,000 miles on over 79,000 passenger trips. As the fastest growing county in the state, the number of trips and miles will continue to rise in the coming years.

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

Utilities Division:

The Utilities Department provides water and wastewater services in the Beverly Beach Water and Wastewater System Service Area.

HUMAN RESOURCES

Our mission in Human Resources is to administer the County's programs; direct the planning, scheduling and coordination of activities; develop policies, procedures and priorities to meet established goals. Knowledge of the principles and practices of public human resources management including selection practices, collective bargaining, affirmative action and equal employment opportunity, public and employee relations, unemployment compensation, risk management and current trends and issues in the field. Thorough knowledge of all federal, state and local legislative, regulatory and judicial requirements applicable to the areas of human resources management.

LIBRARY

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

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

Bunnell Branch Division:

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

OFFICE OF MANAGEMENT AND BUDGET

The Office of Management and Budget Department (OMB) provides sound fiscal management and procurement practices to effectively allocate the use of scarce resources to meet operating and capital needs. The department prepares the annual budget, monitors the day-to-day fiscal responsibility of expenditure of monies and provides revenue projections. Provides leadership, advice and assistance with regards to financial and management practices; quality merchandise and service; development and compliance of grant funding; and cost-effective information management services through the application of computer technology while providing planning and technical support countywide. The department director gives management guidance to grants, purchasing, information technology, community development and state housing initiatives partnership divisions.

Information Technology:

The Information Technology (IT) Division is responsible for systems support, hardware and software help desk support, network operations, telecommunications (wired and wireless), and audio visual support.

Grants:

The Grants Department is responsible for program administration of the County's State Housing Initiative Partnership (SHIP) and Community Development Block Grant (CDBG) programs. Additionally, through a cooperative effort between all County departments staff oversees processing of initial applications for new and recurring grants.

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

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

The Grants Department assists in the research and grants writing projects; collecting and cataloging data; provides technical assistance and training; assesses funding requests and performs other related work, as required.

Purchasing:

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

SHIP/CDBG:

SHIP/CDBG administers the Local Housing Assistance Program using State Housing Initiatives Partnership funds to serve homeowners and first-time homebuyers. Administers the County's Small Cities Community Development Block Program that addresses critical housing rehabilitation needs, infrastructure improvements and promotes economic development through the creation of jobs.

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

CDBG-ED funds are being used to extend the existing Sawgrass Road one-quarter of a mile to the participating party's property line and provide two turn lanes off County Road 13 onto Sawgrass Road.

Florida Rock Industries, Inc. the Participating Party, will construct a block plant at an estimated cost of \$1,580,650, as leverage for the CDBG grant. Other activities funded by Florida Rock include purchasing capital equipment, real estate acquisition, constructing a railroad spur, vertical well and septic, storage, warehouse and office facilities at an estimated cost of \$3,306,071. Expansion was necessary to remain in Flagler County. At a minimum, the project will provide 23 full-time jobs for local residents; 20 jobs will be newly created and 11 of the newly created jobs will be made available to low-to-moderate income residents. In addition to newly created jobs, the expansion project will provide increased tax revenues, increase adjacent property values and hope to encourage new businesses to relocate in the County.

In 1992, the Legislature of the State of Florida approved the Sadowski Affordable Housing Act creating the State Housing Initiatives Partnership (SHIP) program for the specific purpose of supporting and expanding the availability of affordable housing resources with the State.

The local housing partnership is created through the Housing Task Force Advisory Committee that incorporates the resources of non-profit and for profit agencies, homebuilders, realtors, financial institutions and government organizations, which actively endorse activities to expand affordable housing opportunities for the community.

PARKS AND RECREATION

The Parks and Recreation Services division oversees the administration of all Flagler County recreational facilities, which includes reservations, and field coordination. This division includes the parks administrator who oversees the management plans for County owned preserves.

The Parks and Recreation Facilities division has the responsibility of twenty-five parks located throughout Flagler County. These parks vary in types, such as active recreation, passive recreation, preserves, beach access, community centers and boat ramps. It is responsible for the daily maintenance and repairs for all of these facilities and does so with a staff of sixteen employees and two inmate work squads.

Civic Arena Operations is the newest addition to the Parks and Recreation Department. This division will have the responsibility of scheduling of the new covered arena as well as the daily operations and scheduling of the fairground property.

PUBLIC WORKS

Public Works Administration provides management guidance and direction for the operation of the Department as a whole as well as administrative support functions for field employees. Some of the administrative responsibilities provided are supervision, scheduling, payroll, administering and tracking grants, budget and purchasing. The Administration Division also monitors the completion of various maintenance and new construction projects.

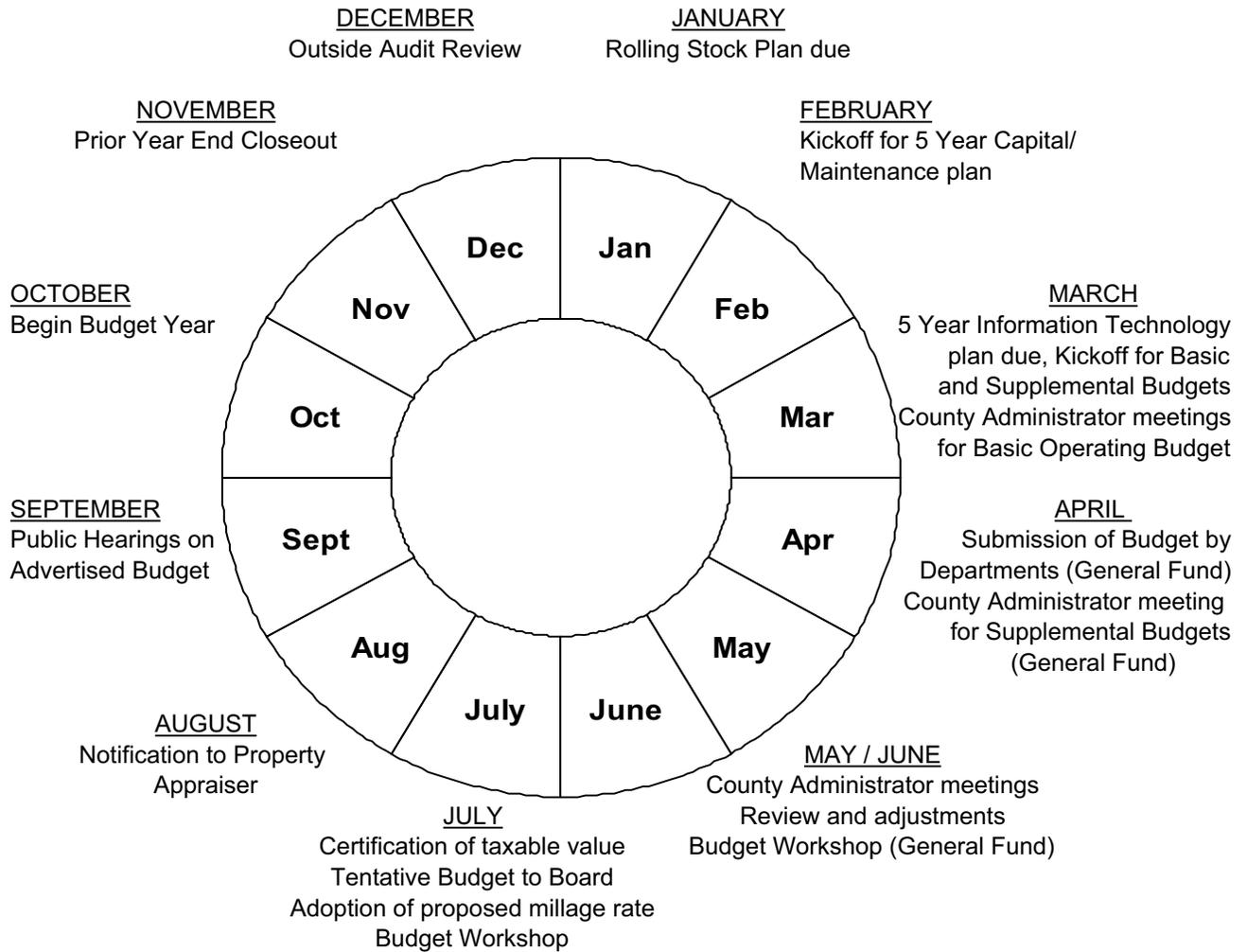
Paved & Unpaved Road Maintenance:

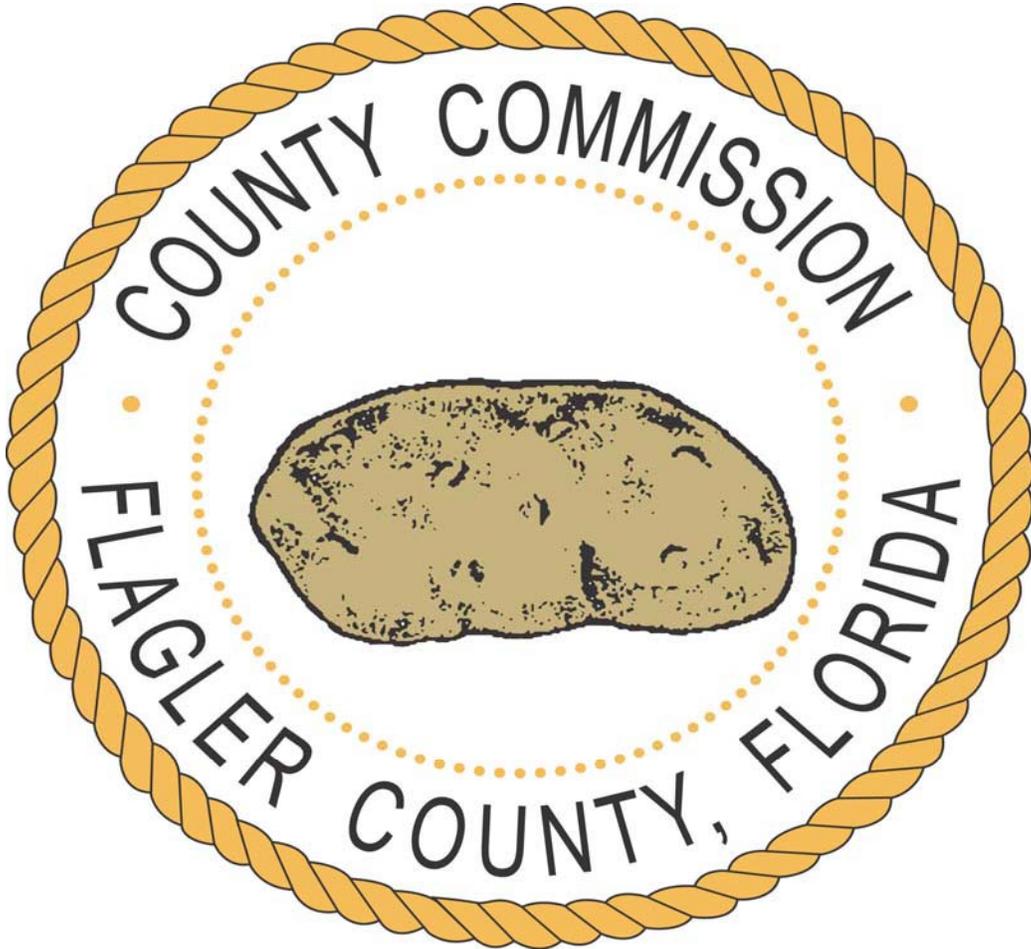
The Paved & Unpaved Road Maintenance Division maintains 435 lane miles of paved roads, 124 lane miles of shell roads, 31 miles of concrete sidewalks and 9 bridges. This division is responsible for managing the construction of new roadways, drainage improvements, and street improvements as well as the maintenance of existing roads. Maintenance activities include, but are not limited to, grading county maintained shell roads, patching potholes, mowing right of ways, repairing sidewalks, cleaning and maintaining storm drain systems, cleaning drainage ditches, removing and/or trimming trees (safety related) and responding to citizen inquires and complaints. During emergencies or disasters, such as fires or hurricanes, the Paved & Unpaved Division provides the manpower to clear the roadways of debris and operate heavy equipment when it is needed.

SOLID WASTE

The Solid Waste Division will operate as a Household Hazardous Waste Collection Center. It will provide safe disposal of hazardous waste for County residents at no charge. It will provide recycling bins for County residents. The Solid Waste Division will provide for the Long Term Care & Maintenance of the Construction & Demolition Facility, the Bunnell Landfill and the Old Kings Road Closed Landfill. The Solid Waste Division will also perform the necessary site inspections as required by the Department of Environmental Protection's Small Quantity Generator Program.

FLAGLER COUNTY BUDGET CALENDAR





Approved Budget Fiscal Year 2006-2007

BUDGET ADOPTION PROCESS

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

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

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

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

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

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

A Budget Workshop is generally presented in late July and the Board of County Commissioners determines the tentative millage rate. The proper notification to the Property Appraiser must be made by August 4th stating the proposed millage rate, rolled-back rate and the date, time and place of the first public hearing. The Property Appraiser mails TRIM (**T**ru**T**h **I**n **M**illage) Notices – these are the notices of proposed property taxes and the first public hearing dates for all property taxes.

The Board of County Commissioners first hearing date is tentatively set for September 14th with the second hearing date set for September 28th. The final public hearing is when the millage rate and the approved budget are adopted. Public hearings are held to provide a forum for County citizens to voice their opinions on proposed changes in the real estate and personal property tax rates, assessments and other miscellaneous taxes and fees, as well as expenditure issues addressed or not addressed in the proposed budget. October 1 is the effective date of the new fiscal year.

BUDGET ADOPTION PROCESS (Continued)

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

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

GLOSSARY OF TERMS

AD VALOREM TAX:	A tax levied on the assessed value (net of the exemption) of real or personal property. This is commonly referred to as "Property Tax."
ADOPTED BUDGET:	The financial plan of revenues and expenditures as approved by the Board of County Commissioners at the beginning of the fiscal year.
AGGREGATE MILLAGE RATE:	A weighted average millage rate for the tax-supported funds including County-wide municipal services taxing funds. Voted debt service millages are not included in the aggregate millage.
AMENDMENT:	A change to an adopted budget that may increase or decrease a division total. The change must be approved by the Board of County Commissioners.
ASSESSED VALUATION:	The valuation of real property established by the Property Appraiser as a basis for levying taxes.
BOARD OF COUNTY COMMISSIONERS:	The governing body of Flagler County, composed of five persons elected County-wide from districts.
BOND:	A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.
BUDGET:	A financial plan for a specified period of time (fiscal year) that matches proposed expenditures with anticipated revenues.
BUDGET ADJUSTMENT:	A revision to the adopted budget occurring during the effective fiscal year as approved by the Board of County Commissioners via an amendment or transfer.
BUDGET CALENDAR:	The schedule of key dates involved in the process of adopting and executing the annual budget.
BUDGET HEARING:	The public hearing conducted by the Board of County Commissioners to consider and adopt an annual budget.
BUDGET MESSAGE:	A brief, written statement presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.
CAPITAL IMPROVEMENT PLAN:	A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity available for growth.
CAPITAL OUTLAY:	Appropriations for the acquisition or construction of physical assets with a life expectancy greater than one year and a cost greater than \$1,000.
CERTIFICATES OF PARTICIPATION (COPs):	Certificates issued by a Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction and installation of a project.
CONSTITUTIONAL OFFICERS:	Elected officials that are funded in part or in total by the Board of County Commissioners, but maintain autonomy of their own offices. The constitutional officers are the Clerk of the Circuit Court, the Property Appraiser, the Tax Collector, the Supervisor of Elections and the Sheriff.

CONTINGENCIES:	A budgetary reserve to provide for an emergency or unanticipated expenditure during the fiscal year.
COUNTY ADMINISTRATOR:	The Chief Executive Officer of the County, appointed by the Board of County Commissioners.
DEBT SERVICE:	Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.
DEPARTMENT:	A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.
DEFICIT:	The excess of expenditures over revenues during the fiscal year.
DIVISION:	A basic organizational unit of the County that is functionally unique in its service delivery.
ENTERPRISE FUND:	A fund that pays for its costs of operations from user fees and does not generally receive property tax support. County enterprise funds include the Airport, Solid Waste/Landfill, Transportation and Utility Services.
EXEMPT, EXEMPTION, NONEXEMPT:	Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance; amounts remaining are called the nonexempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homestead at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Newly eligible homeowners must apply for exemption by March 1. Other exemptions apply to agricultural land and property owned by widows, the blind and permanently and totally disabled people who must meet income requirements.
EXPENDITURES:	Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.
FINAL MILLAGE:	The tax rate adopted in the final public budget hearing of a taxing authority.
FISCAL YEAR:	The annual accounting period for the County, which runs from October 1 through September 30.
FUND:	Money set aside and accounted for separately in order to ensure that the money is spent for a specific purpose.
FUND BALANCE:	The amount available within a fund at the close of a fiscal period that can be carried over as a source of available funding for the succeeding fiscal period.
GAAFR:	(Governmental Accounting, Auditing and Financial Reporting) – The “blue book” published by the Municipal Finance Officers Association (now the Governmental Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.
GAAP:	(Generally Accepted Account Principles) – Standards for financial accounting and reporting, which are different for government than for business.

GENERAL FUND:	The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.
GRANT:	A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.
INDIRECT COSTS:	Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.
INTERFUND TRANSFERS:	Budgeted amounts transferred from one fund to another fund. These represent "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.
INTERNAL SERVICE:	The revenues and expenses that are generated through internal service funds. The two main internal service funds are County Insurance and Equipment Service.
LEVY:	To impose taxes, special assessments or service charges. Another term used for millage rate.
LINE ITEM BUDGET:	A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or capital purchases. A copy of the line item budget is available for review in the Office of Management and Budget.
LONG-TERM DEBT:	Debt with a maturity of more than one year.
MANDATED PROGRAM:	A program that Flagler County must provide according to federal law, state law or a judge's order.
MILLAGE RATE:	The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.
MODIFIED ACCRUAL BASIS	A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.
MUNICIPAL SERVICE BENEFIT UNIT	(MSBU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non ad valorem taxes) to provide municipal-type services. Example: Daytona North Service District.
MUNICIPAL SERVICE TAXING UNIT	(MSTU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services. Example: the former Palm Coast Service District.
OBJECT CODE:	An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

OPERATING EXPENDITURES:	Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.
PROPERTY (AD VALOREM) TAXES:	A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.
PROPOSED MILLAGE:	The tax rate certified by the governing body of each taxing authority within a fiscal year. The proposed millage is sent to the Property Appraiser within 35 days after the County's tax roll is certified. This proposed millage is placed on the proposed tax notice sent to property owners.
PROPRIETARY FUND/AGENCY:	Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.
REAL PROPERTY:	Land, buildings and other structures attached to it that are taxable under Florida Law.
RESERVE:	An account used to indicate that a portion of the budget is legally restricted for a contingency or other lawful purpose and is therefore not available for general appropriation.
REVENUE BONDS:	A government-issued bond sold for construction of a capital project. Debt service requirements are met from the proceeds of a specific revenue source.
REVENUE ESTIMATES:	A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.
ROLLED-BACK MILLAGE RATE:	A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.
SPECIAL ASSESSMENT:	A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.
SPECIAL REVENUE FUND:	A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.
TAX BASE:	The total property evaluations on which each taxing authority levies its tax rate.
TAX ROLL:	The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.
TAX YEAR:	The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2006 would be used to compute an ad valorem tax levied effective October 1, 2006.
TAXABLE VALUE:	The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.

TENTATIVE MILLAGE:

The tax rate adopted at the first public hearing of a taxing authority. Under state law, the authority may reduce, but not increase, the tentative millage during the final budget hearing without first providing written notification to all affected property owners.

TRIM:

The acronym for **TR**uth **I**n **M**illage defines a tax increase or decrease given the relationship of assessed values and millage rates. If the average assessed value increases, the millage rate should decrease (see Rolled-Back Millage Rate).

USER CHARGES (PROPRIETARY):

The payment of a fee for direct receipt of goods or services by the person benefiting from the services.

VOTED MILLAGE:

A tax levied to support a program(s) that has been approved by voter referendum.

**CHART OF ACCOUNTS
FY 2006-2007**

10 PERSONNEL SERVICES

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

10-11 Executive Salaries

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

10-12 Regular Salaries and Wages

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

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

10-13 Other Salaries and Wages

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time temporary employees who are not part of the regular work force and who are filling positions having a temporary duration, usually less than 4 consecutive months in a 12-month period.

10-14 Overtime

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporting or recording/transcription personnel.

10-21 FICA Taxes

Social Security Matching for all employees. Current rate: 7.65%

10-22 Retirement Contributions

Amount contributed to a retirement fund. Employer contribution towards the Florida Retirement System.

**CHART OF ACCOUNTS
FY 2006-2007**

- 10-23 Life and Health Insurance

 Includes life and health insurance premiums and benefits paid for employees by the County. Cost \$13,000 per employee.
- 10-24 Workers' Compensation
 Premiums and benefits paid for Workers' Compensation Insurance by the County.
- 30 OPERATING EXPENSES**

 Includes expenditures for goods and services, which primarily benefit the current period and are not defined as personal services or capital outlay.
- 31-10 Professional Services

 Legal, medical, dental, engineering, architectural, appraisal, surveys, environmental studies and other services procured by the local units as independent professional assistance. Includes such financial services as bond rating, etceteras, where the service received is not directly involved with accounting and/or auditing.
- 33-10 Court Reporter Services

 This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.
- 34-10 Other Contractual Services

 Custodial, janitorial, pest control, permit fees, fire extinguisher maintenance, fire alarm inspections, pressure cleaning and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units.
- 34-20 Governmental Services

 This account is strictly for interdepartmental billing.
- 40-10 Travel and Per Diem

 This includes the costs of public transportation and reimbursements for use of private vehicles, per diem, meals and incidental travel expenses. Include hotel costs under this account. (NOTE ACCOUNTS: All conference and seminar registration fees 54-20.)
- 41-10 Communications Services – Recurring Charges

 Telephone and other monthly or annual communications charges.
- 41-20 Communications – Installation and Repair

**CHART OF ACCOUNTS
FY 2006-2007**

Installation and repair charges for telephone, radio and other communication sources.

41-30 Postage

Freight and express charges, postage and messenger services. (If freight is for delivery of machinery and equipment (greater than \$1,000), include on cost of equipment.)

43-10 Utility Services

Electricity, Gas, Water, Waste Disposal and other public utility services.

44-10 Rentals

Amounts paid for the lease or rent of land, buildings, copiers, printers, uniforms or equipment. We would not have ownership of item once lease expires. This would also include the leasing of vehicles not to be owned by County.

45-20 Auto Insurance

Automobile insurance premiums..

45-60 Other Insurance

Notary fees.

46-10 Repair and Maintenance Services – Building/Equipment

The costs incurred for the **repair** and **maintenance** of all buildings and equipment (i.e. window a/c unit.). Items include: paint, keys, primer/sealer, locks, nuts, bolts, screws, anchors, fasteners, etc. (NOTE: Major repairs requiring replacement of equipment (i.e. air conditioning system greater than \$1,000) would be charged to 62-10).

46-20 Repair and Maintenance – Automotive

The cost of repair and maintenance to all automotive equipment/rolling stock (includes all nuts, bolts, etc.) would be charged here. List items by type and number to be maintained and estimated cost when budgeting.

46-30 Maintenance Agreements

Maintenance agreements and service contracts for equipment (copiers, printers, telephone systems, computer/software support, etc).

46-40 Small Tools/Small Equipment

Includes small tools or small equipment, not related to office, with a unit value estimated to be **less than \$1,000** (includes cameras, radios, cellular phones, playground equipment, a/c units, gas can, paint brushes, roller covers, hoses, pneumatic staples, saw blades, drill bits, rechargeable batteries required for use of tool

**CHART OF ACCOUNTS
FY 2006-2007**

- 47-10 Printing and Binding
Cost of printing, binding, and other reproduction services that are contracted for or purchased from outside vendors.
- 48-10 Promotional Activities
Includes any type of promotional advertising on behalf of the local unit.
- 49-10 Other Current Charges and Obligations
Includes current charges and obligations not otherwise classified. This is a miscellaneous item account. (Trophies, lock box costs, licenses, filing fees.)
- 49-13 Service Awards / Recognition
Monthly and annual awards per policy and procedures (in department only).
- 49-14 Landfill Tipping Fees
Landfill tipping fees charged to various departments.
- 49-15 Advertising
Employment ads, classified ads and legal ads.
- 51-10 Office Supplies
Includes consumable materials and supplies such as stationery, pre-printed forms, paper, charts, pens, pencils, paperclips and maps.
- 51-11 Office Equipment
Includes equipment items with a unit value **less than \$1,000**. Examples would be calculators, surge protectors, scanners, office furniture and office telephones.
- 51-20 Other Data Processing
Memory upgrades, CD upgrades, patch cables and monitors not designated as software, UPS battery backup.
- 52-10 Operating Supplies – Gas and Oil (Vehicles Only)
Fuel and kerosene, oil and lubricants used in the conduct of operations. Includes any fluids used in vehicles.

**CHART OF ACCOUNTS
FY 2006-2007**

- 52-12 Other Operating Expenses
All types of supplies **consumed** in the conduct of operations. This category may include food, flags, chemicals, laboratory supplies, household items, institutional supplies, glue, liquid nails, freon, recording tapes, transcript production, supplies and vehicle license & keys, oil for office equipment maintenance, replacement batteries (other than vehicle batteries and rechargeable batteries used in tools).
- 52-16 Aviation Oil & Jet Fuel
- 52-20 Clothing and Wearing Apparel
Purchase of uniforms, bunker gear and other clothing.
- 52-30 Data Processing Software
Computer software, software upgrades and licensing.
- 52-40 Ambulance Drugs
- 53-10 Road Materials and Supplies
Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges. This object code would be used primarily for the Transportation Trust Fund.
- 54-10 Books, Publications, Subscriptions, and Memberships
Includes books, or sets of books if purchased by set, of unit value less than \$1,000 and not purchased for use by libraries, educational institutions and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships and training manuals.
- 54-20 Conference and Seminar Fees
- 54-21 Employee Education and Training
Training and education certification costs only as required by job description. Would also include professional licenses.
- 60** **CAPITAL OUTLAY** (Expenditures with a unit value of **\$1,000 and greater.**)
- 61-10 Land and Permanent Easements
- 62-10 Capital Outlay – Buildings
- 63-10 Capital Outlay – Improvements Other Than Buildings
Includes soccer fields (NEW, not repair or replacement) and landscaping (fertilizer for maintenance would be 52-12).

**CHART OF ACCOUNTS
FY 2006-2007**

64-10 Capital Outlay – Equipment and Machinery

Include playground equipment, motor vehicles, heavy equipment-transportation, other heavy equipment, office furniture and equipment, moveable equipment (window a/c unit) and other machinery and equipment. Also includes court recording, duplicating and transcribing equipment. Freight should be included in the cost of the item.

66-10 Books, Publications, and Library Materials

This object includes all books, publications, regardless of value, when purchased for use by libraries, educational institutions and other institutions or facilities where such items constitute a major outlay category. This object is also used for those items with a unit value of \$1,000 or more, regardless of the institution or facility purchasing them.

67-10 Capital Leases

Vehicles and equipment leased and then owned by County at end of lease.

71 **DEBT SERVICE**

Outlays for repayment of debt on Bond Issues, Lease Purchases, etceteras.

71-10 Debt Service Principal

The cost of principal re-payment.

72-10 Debt Service Interest

The cost of interest on debt.

73-10 Other Debt Service Expenses

Issue costs, fees and etcetera, for debt issues.

CLASSIFICATION OF FUNDS

Section 218.33, Florida Statutes (F.S.), states that the Department of Banking and Finance "...shall make such reasonable rules and regulations regarding uniform accounting practices and procedures by local governmental entities in the state, including a uniform classification of accounts, as it considers necessary to assure the use of proper accounting and fiscal management techniques by such units." The Department of Banking and Finance developed the Uniform Accounting System of Accounts to be used as the standard for recording and reporting financial information to the State of Florida.

In accordance with generally accepted principles, governmental accounting systems are organized and operated on a fund basis. However, due to the inflexibility, complexity and expense involved in the administration of a large number of funds, only a minimum number consistent with legal and operational requirements are established by the local government.

The classification of funds shown below is required to be used by all reporting entities.

FUND GROUPS

GOVERNMENTAL FUND TYPES

- 001 General Fund. All financial resources except those required to be accounted for in another fund.

- 100 Special Revenue Fund. Accounts for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

- 200 Debt Service Funds. Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

- 300 Capital Projects Funds. To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

PROPRIETARY FUND TYPES

- 400 Enterprise Funds. To account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- 500 Internal Service Funds. To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

REVENUE ACCOUNTS

Revenues of a local government should be classified by fund and source to provide the information necessary to prepare and control the budget, record the collection of revenues, prepare financial statements and schedules, and prepare financial statistics.

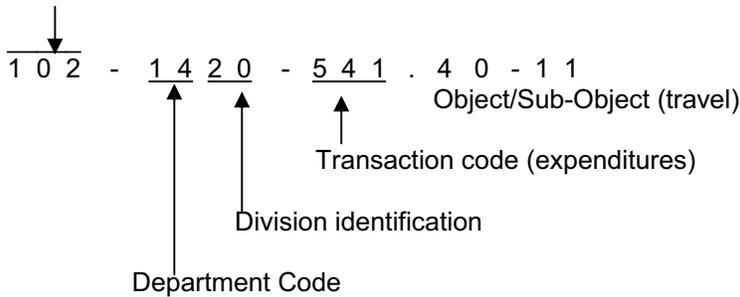
366.000	Contributions and Donations from Private Sources
367.000	Gail or Loss on Sale of Investments
368.000	Pension Fund Contributions
369.000	Other Miscellaneous Revenues

38X.XXX	Other Sources
381.000	Interfund Transfer
382.000	Contributions from Enterprise Operations
383.000	Installment Purchases Proceeds/Capital Lease
384.000	Debt Proceeds
385.000	Proceeds of Refunding Bonds
386.XXX	Transfer from Constitutional Fee Officers
389.XXX	Nonoperating Sources
390.000	Depreciation on Fixed Assets Acquired with Contributed Capital

EXPENDITURE/EXPENSE ACCOUNTS

Expenditures are defined in a governmental fund accounting context as all decreases in fund net assets – for current operations, capital outlay, or debt service – except those arising from operating and residual equity transfer to other funds.

Fund identification (special revenue fund)



51X.XX General Government Services (noncourt-related)

511.0	Legislative
512.0	Executive
513.0	Financial and Administrative
514.0	Legal Counsel
515.0	Comprehensive Planning
517.0	Debt Service Payments
518.0	Pension Benefits
519.0	Other General Governmental Services

52X.XX Public Safety

521.0	Law Enforcement
522.0	Fire Control
523.0	Detention and/or Correction
524.0	Protective Inspections
525.0	Emergency and Disaster Relief Services
526.0	Ambulance and Rescue Services
527.0	Medical Examiners
528.0	Consumer Affairs

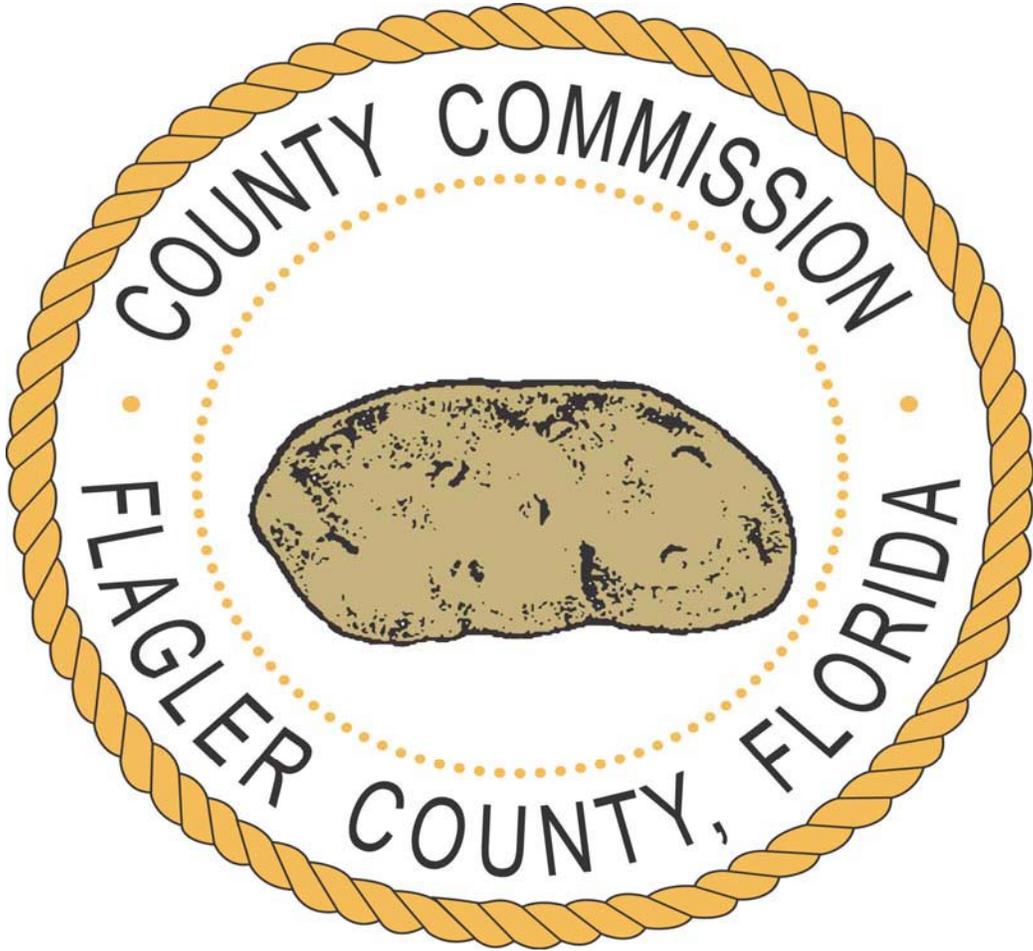
- 529.0 Other Public Safety
- 53X.XX Physical Environment
 - 531.0 Electric Utility Services
 - 532.0 Gas Utility Services
 - 533.0 Water Utility Services
 - 534.0 Garbage/Solid Waste Control Services
 - 535.0 Water/Wastewater Services
 - 536.0 Water-Sewer Combination Services
 - 537.0 Conservation and Resource Management
 - 538.0 Flood Control/Stormwater Management
 - 539.0 Other Physical Environment
- 54X.XX Transportation
 - 541.0 Road and Street Facilities
 - 542.0 Airports
 - 543.0 Water Transportation Systems
 - 544.0 Transit Systems
 - 545.0 Parking Facilities
 - 549.0 Other Transportation Services
- 55X.XX Economic Environment
 - 551.0 Employment Opportunity and Development
 - 552.0 Industry Development
 - 553.0 Veteran's Services
 - 554.0 Housing an Urban Development
 - 555.0 Other Economic Environment
- 56X.XX Human Services
 - 561.0 Hospitals
 - 562.0 Health
 - 563.0 Mental Health
 - 564.0 Public Assistance
 - 565.0 Developmental Disabilities
 - 569.0 Other Human Services
- 57X.XX Culture/Recreation
 - 571.0 Libraries
 - 572.0 Parks and Receptions
 - 573.0 Cultural Services
 - 574.0 Special Events
 - 575.0 Special Recreation Facilities
 - 578.0 Charter Schools
 - 579.0 Other Culture/Recreation
- 58X.XX Other Uses
 - 581.0 Interfund Transfer
 - 581.91 Board of County Commissioners
 - 583.0 Installment Purchase Acquisitions
 - 584.0 Capital Lease Acquisitions
 - 585.0 Payment to Refunded Bond Escrow Agent
 - 586.0 Transfer Out from Constitutional Fee Officers
 - 586.91 Transfer Out From Constitutional Officers
 - 590.0 Other Nonoperating
 - 591.0 Nonoperating Interest

592.0	Extraordinary Gain or Loss
6XX.XX-7XX.XX	Court-Related Expenditures

OBJECT CLASSIFICATION

The eleventh and twelfth digits of the expenditures account designate the object and sub-object classification. All reporting entities are required to use these object codes.

10	Personal Services
30	Operating Expenditures/Expenses
60	Capital Outlay
70	Debt Service
80	Grants and Aids
90	Other Uses



Approved Budget Fiscal Year 2006-2007

RESOLUTION NO. 2006- 105

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR FLAGLER COUNTY FOR FISCAL YEAR 2006/2007 PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

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

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

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

WHEREAS, pursuant to Section 200.065(2)(c), *Florida Statutes*, on September 14, 2006, the Board of County Commissioners of Flagler County, Florida held a public hearing on the tentative budget and proposed millage rates for Flagler County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, publicly announced the proposed millage rates, and publicly announced the percent by which the proposed millage rates exceeded the rolled-back rates; and

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

WHEREAS, on September 23, 2006, the Board of County Commissioners caused such advertisement to be made in the Flagler/Palm Coast News-Tribune, a newspaper general circulation in Flagler County, Florida; and

WHEREAS, the Board of County Commissioners of Flagler County, Florida, met on September 28, 2006, at 5:01 p.m. and adopted the final millage rates for Fiscal Year 2006/2007;

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

Section 1. A Countywide final millage rate of 4.6655 mills is hereby levied on all property within Flagler County, Florida, to be used for the Flagler County budget, for Fiscal Year 2006/2007 and shall be effective October 1, 2006.

Section 2. The Countywide final millage rate of 4.6655 is a 22.12 percent greater than the rolled-back rate of 3.8204 mills.

Section 3. A Countywide final combined millage rate of 0.1061 mills is hereby levied on all property within Flagler County, Florida, to be used to finance costs of the acquisition of certain environmentally sensitive lands located within Flagler County, and shall be effective October 1, 2006.

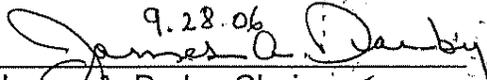
Section 4. The gross taxable value, for operating purposes not exempt from taxation within Flagler County has been certified by the County Property Appraiser to the Board of County Commissioners as \$10,832,881,670.

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

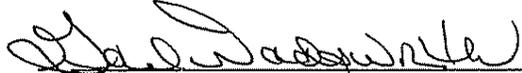
Section 6. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 28th day of September, 2006.

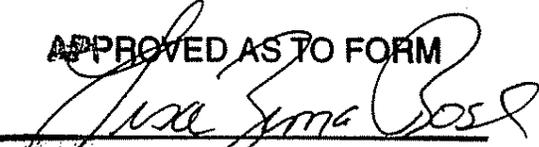
Board of County Commissioners
Of Flagler County, Florida

9.28.06

James A. Darby, Chairman

Attest:


Gail Wadsworth, Clerk and Ex
Officio Clerk to the Board

APPROVED AS TO FORM


DEPUTY COUNTY ATTORNEY

Inteen

9/28/06

RESOLUTION NO. 2006- 106

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF SPECIAL ASSESSMENT RATES FOR FLAGLER COUNTY FOR FISCAL YEAR 2006/2007 PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

WHEREAS, pursuant to, Section 200.065(2)(a)(1) and (2), *Florida Statutes*, the Board of County Commissioners of Flagler County, Florida prepared and submitted a tentative budget in accordance with Section 129.03, *Florida Statutes*; and

WHEREAS, pursuant to Section 200.065(2)(c), *Florida Statutes*, on September 14, 2006, the Board of County Commissioners of Flagler County, Florida held a public hearing on the tentative budget and proposed assessment rates for Flagler County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget.

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

WHEREAS, on September 23, 2006, the Board of County Commissioners caused such advertisement to be made in the Flagler/Palm Coast News-Tribune, a newspaper general circulation in Flagler County, Florida; and

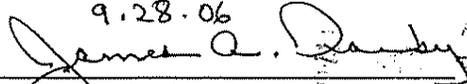
WHEREAS, the Board of County Commissioners of Flagler County, Florida, met on September 28, 2006, at 5:01 p.m. and adopted the final assessment rates for Fiscal Year 2006/2007;

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

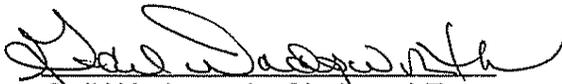
- Section 1.** Assessment for Colbert Lane at \$177.00 per acre.
- Section 2.** Assessment for Daytona North Service District \$0.58 per front footage.
- Section 3.** Assessment for Bimini Gardens Municipal Service Benefit Unit \$0.58 per front footage.
- Section 4.** Assessment for Espanola Mosquito Control District \$11.76 per special assessment unit..
- Section 5.** Assessment for Rima Ridge Mosquito Control District \$14.62 per special assessment unit.
- Section 6.** This Resolution shall take effect upon adoption.

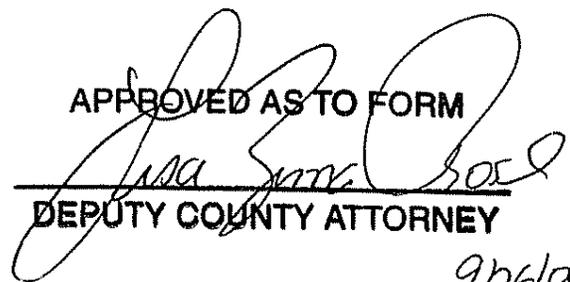
PASSED AND ADOPTED this 28th day of September, 2006.

Board of County Commissioners
Of Flagler County, Florida

9.28.06

James A. Darby, Chairman

Attest:


Gail Wadsworth, Clerk and Ex
Officio Clerk to the Board

APPROVED AS TO FORM

DEPUTY COUNTY ATTORNEY
9/26/06

RESOLUTION NO 2006- 107

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR FLAGLER COUNTY FOR FISCAL YEAR 2006/2007 PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

WHEREAS, pursuant to Section 200.065(2)(c), *Florida Statutes*, on September 14, 2006, the Board of County Commissioners of Flagler County, Florida held a public hearing on the tentative budget and proposed millage rates for Flagler County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, publicly announced the proposed millage rates, and publicly announced the percent by which the proposed millage rates exceeded the rolled-back rates; and

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

WHEREAS, on September 23, 2006, the Board of County Commissioners caused such advertisement to be made in the Flagler/Palm Coast News-Tribune, a newspaper of general circulation in Flagler County, Florida; and

WHEREAS, the Board of County Commissioners of Flagler County, Florida met on September 28, 2005 at 5:01 p.m. and adopted the final budget for Fiscal Year 2006/2007.

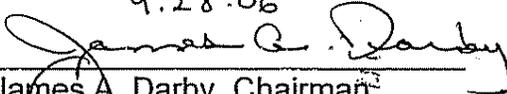
NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Flagler County, Florida:

Section 1. That the Board of County Commissioners of Flagler County, Florida, hereby adopts a Final Budget in the amount of \$159,231,587 for the Fiscal Year 2006/2007 a copy of which is attached hereto and incorporated therein as Exhibit "A".

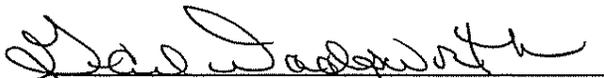
Section 2. This Resolution shall take effect upon adoption.

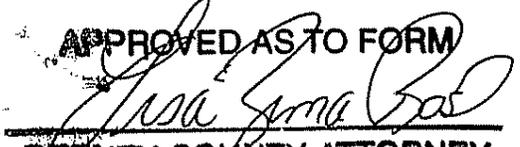
PASSED AND ADOPTED this 28th day of September, 2006.

Board of County Commissioners
of Flagler County, Florida

9.28.06

James A. Darby, Chairman

Attest:


Gail Wadsworth, Clerk and Ex Officio
Clerk to the Board

APPROVED AS TO FORM

DEPUTY COUNTY ATTORNEY
9/28/06

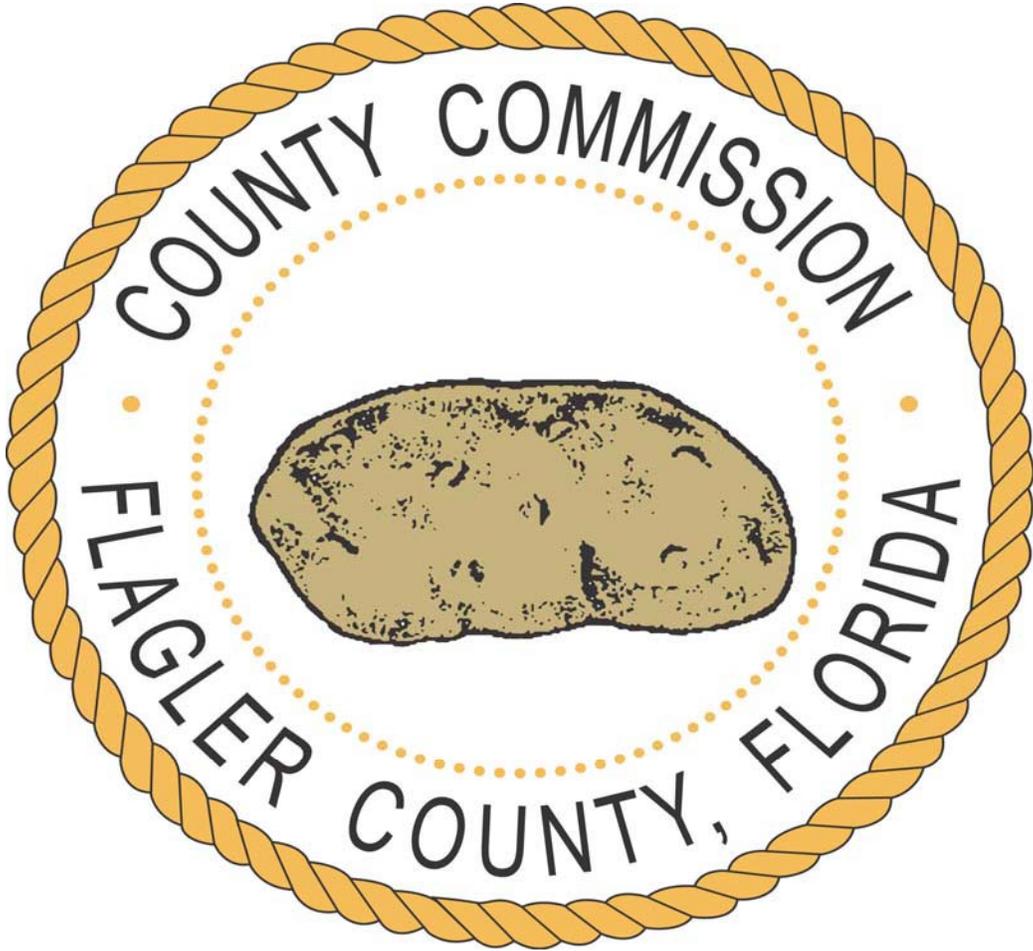
**Flagler County, Florida
Revenue Summary by Fund
FY 2006-2007
Exhibit "A"**

Fund	Description	Actual FY 2004-05	Budgeted FY 2005-06	Approved FY 2006-07
001	General	53,644,013	62,699,403	66,882,844
101	Fines and Forfeitures	12,673		
102	Transportation Trust	3,150,613	3,661,649	2,889,989
105	Legal Aid Fund	31,110	45,730	100,000
106	Law Enforcement Trust	114,321	82,995	31,360
107	Law Library	22,386	19,314	19,079
108	Court Facilities	130,491	329,090	460,276
109	Tourist Development Tax Capital	254,011	779,130	947,916
110	Tourist Development Tax Promotional	446,627	742,357	887,614
111	Tourist Development Tax Beach Restoration	129,927	582,628	663,264
112	Constitutional Gas Tax	1,980,898	7,819,188	7,910,845
115	Countywide Road Damage	215		
117	Environmentally Sensitive Lands	6,846,434	6,289,940	5,177,515
120	Utility Regulatory Authority	5,845	17,818	30,055
125	Government Services Building Administration			534,493
130	Transportation East Impact Fees	497,406	7,081,137	638,201
131	Transportation West Impact Fees	193,809	447,066	97,137
132	New District 1 Parks Impact Fees	96,676	1,384,356	1,411,163
133	New District 2 Parks Impact Fees	10,928	107,696	99,436
134	New District 3 Parks Impact Fees	80,774	168,953	159,487
135	New District 4 Parks Impact Fees	22,621	37,312	48,944
136	Road Impact Fees Palm Coast	154,269	4,640,232	694,431
137	New Transportation Impact Fee East	1,145,343	5,534,577	591,133
141	Economic Development ITM Grant	462,450	935,745	934,977
142	CDBG-Economic Development	11,559	440,000	
143	SHIP Program	1,078,504	1,983,230	1,195,274
145	Long Term Maint. Old Kings Rd Landfill	20,771	853,024	707,621
146	Long Term Maint. C&D Facility	21,720	813,579	900,347
148	Long Term Maint Bunnell Landfill	9,983	407,350	395,547
150	CDBG-ED Florida Rock		687,389	309,105
175	Bimini Gardens	6,153	19,241	13,892
176	Colbert Lane Settlement	1,343		
177	Espanola Mosquito Control	5,019	1,503	12,486
178	Rima Ridge Mosquito Control	7,607	2,674	47,279
180	Municipal Services	3,612,609	2,301,903	2,719,089
181	Building Department		1,393,061	2,153,667
190	Mediation / Arbitration	427		
191	Court Services	1,277	54,889	54,228
192	Domestic Violence Trust	2,388		
193	Alcohol & Drug Abuse Trust Fund	103		4,564
194	Court Innovations /Technology	712,219	1,196,078	2,038,756
195	Juvenile Diversion	67,446	95,583	18,636

**Flagler County, Florida
Revenue Summary by Fund
FY 2006-2007
Exhibit "A"**

Fund	Description	Actual FY 2004-05	Budgeted FY 2005-06	Approved FY 2006-07
196	Crime Prevention Fund	30,686		
197	Court Innovations	21,296		93,822
198	Teen Court			73,399
203	Limited Tax General Obligations	613,710	1,030,224	1,030,176
207	Note Payable Colbert Lane	394,184	427,429	415,556
208	Reserve Colbert Lane	12,548	538,966	575,106
209	Bond Sinking - 2nd ESL	607,912	1,429,231	1,581,127
210	Capital Construction Sinking	2,512,312	4,061,339	5,854,738
211	Judicial Center Bond Sinking		1,651,856	1,982,578
302	E-911 Equipment	376,375	515,971	683,142
303	CPF/Environmental Land Tax	2,396	103,757	108,040
307	Beachfront Parks	67,115	1,195,329	1,271,248
308	Park Maintenance Trust	17,530	759,201	805,096
309	CPF - Major Projects	68,417,303	72,655,912	22,298,227
401	Airport	3,047,600	10,149,017	6,459,207
402	Sanitary Landfill	1,222,599	2,074,451	2,052,172
403	Transportation Services	1,086,219	1,339,147	1,532,341
404	Utility Enterprise	916,481	2,297,390	1,190,033
603	Group Benefits	6,395,178	8,195,342	9,037,057
702	Daytona North Service District	386,785	1,096,413	407,872
TOTAL		161,121,197	223,176,795	159,231,587

Actual do not include prior year cash carry forward.



Approved Budget Fiscal Year 2006-2007