

FLAGLER COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS

APPROVED BUDGET

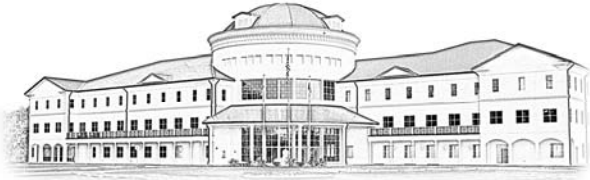
FISCAL YEAR 2007/2008
October 1, 2007 – September 30, 2008

James M. O'Connell, Chairman, District One
George Hanns, Vice Chairman District Five
Milissa Holland, District Two
James A. Darby, District Three
Robert Abbott, District Four

Jim Jarrell
Interim County Administrator

Thomas P. Klinker
Financial Services Director

**Pictured on cover: Flagler County's Government
Services Building, dedicated to the public on
November 20, 2006.**



Flagler County

Board of County Commissioners



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

September 20, 2007

The Honorable Chairman and Members of the Board of County Commissioners:

In accordance with my statutory responsibilities, I am pleased to present the adopted **Fiscal Year 2008 Annual Operating and Capital Budget**. The total budget is \$152,416,316, reflecting a decrease of over 4.2%. The annual budget contains 55 funds for Fiscal Year 2008 which continues the tradition of conservative fiscal management and responsive public services. It reflects our continued goal to provide a high quality of service at a reasonable cost to the community. The General Fund is presented at \$65,693,271, a 1.7% decrease from the current year's total of \$66,882,844.

The adopted budget provides for a significant reduction in the property tax rate. The FY2007/2008 rate is 4.0762 mills, this compares to last year's rate of 4.6655 mills for the general fund, as depicted in the following chart:

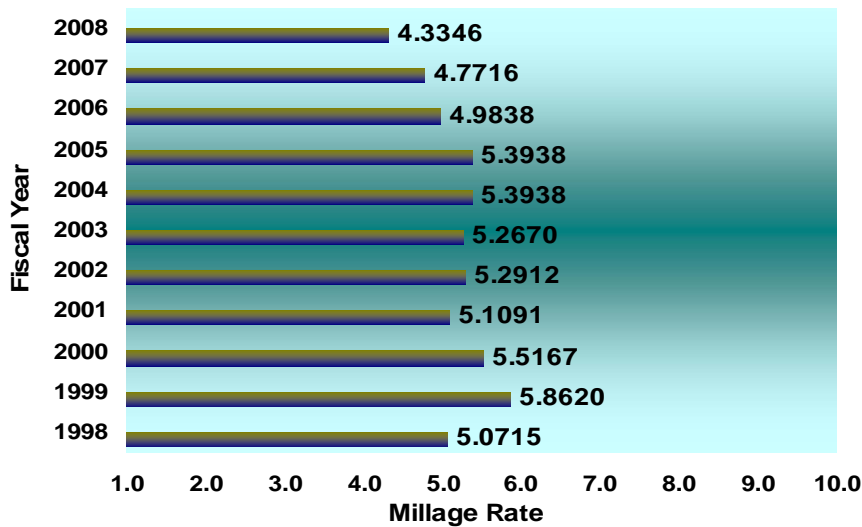
	FY07	FY08
Total Budget	159,231,587	152,416,316
General Fund Budget	66,882,844	65,693,271
General Fund Millage Rate	4.6655	4.0762
Debt Service Millage Rate	0.1061	0.2584
Combined Millage Rate	4.7716	4.3346
Rolled Back MillageRate		4.4793
% change over rolled back rate		-9.00%

Property Tax Relief

All counties were required to cut property tax revenues in fiscal year 2007-2008 to the same level as 2006-2007, also known as the rolled back millage rate. From the rolled-back rate, an additional cut of 9% was required based upon a formula that analyzed the generation of tax revenues over the past five years.

The impact to the property tax millage for FY2008 is a reduction of approximately \$1 million. The property tax rate reduction is the most significant in Flagler County's recent history as demonstrated in the following graph:

Combined Millage Rate

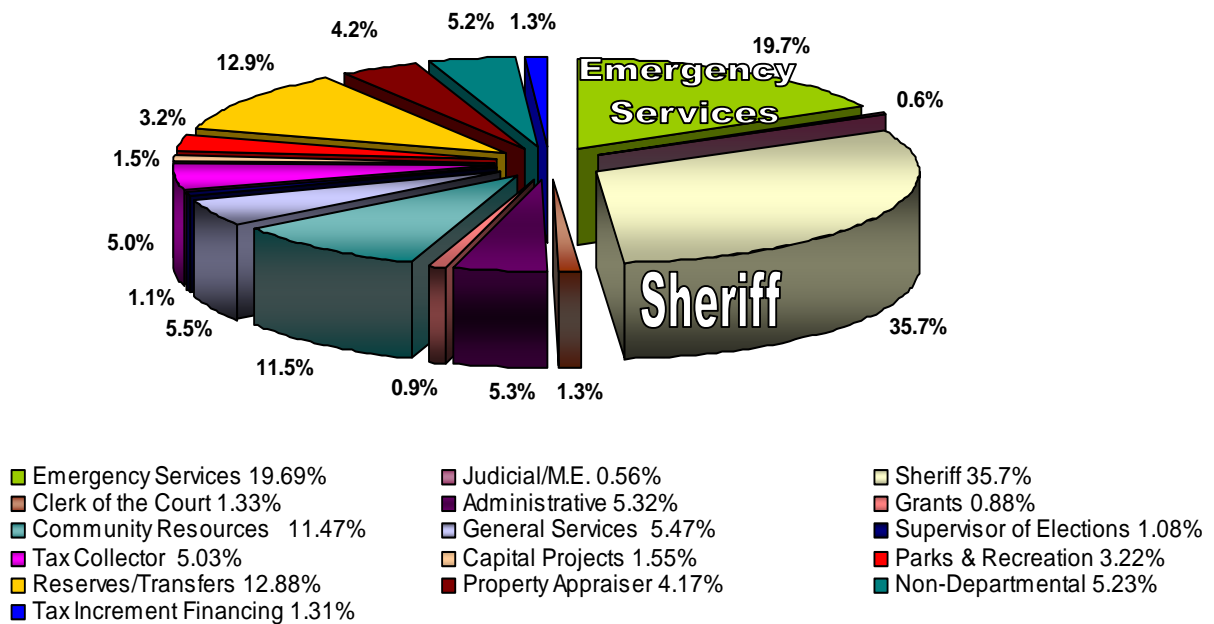


The primary reduction in expenditures was accomplished with a reduction in each department's operating costs, a freeze in rolling stock and information technology replacements, a reduction in pay adjustments of 3% and a reduction in the workforce. The total adjustment to your workforce for this budget submittal is an increase during this fiscal year of 4 positions and a reduction in the FY2007/2008 budget submittal of 10 positions for a net reduction of 6 positions. A detailed listing of all position changes is located in Section 7 Personnel Services.

As we begin to plan for the impact of future legislative tax reforms, a review of all operations will be performed and compared to the level of service offered to the residents. The voters of Florida will have the opportunity in January 2008 to choose to pass future tax relief amendments.

The method of allocation of the General Fund is detailed on pages 3-75, along with the pie chart on the following page of this letter. The Board of County Commission Departments has a reduction of \$6.5 million from the approved FY2006/2007 budget. From the total General Fund appropriation, 53% of the fund is allocated towards Public Safety functions.

General Fund Expenditures FY08



Outside Agencies

The County provides funding to a variety of outside agencies that are generally grouped into the following categories: recreational services, children services, public assistance, adult/family services, and community based organizations. A listing of funding allocations to Outside Agencies is located on pages 1–36 and 1-37 for all funds. The FY2007/2008 allocation decreased \$587,208 or 27.8%. Essential activities have been maintained with some at a reduced allocation.

Parks and Recreation

The Parks & Recreation Department will concentrate on completing capital projects next fiscal year. Capital projects totaling \$1.5 million slated for completion next year include bridge replacements at Princess Place Preserve, parking and drainage improvements and tennis courts at the Adult Education Center on A1A, expansion of Varn Park parking lot, and commencement of the construction phase of the A1A Scenic Byways project.

Construction

A detailed listing of all capital construction and maintenance projects is located on pages 1-28 to 1-30. Included are various grant funded projects including: phase one of the Lehigh Rail construction, CR305 Bridge replacement, Roberts Road, and the carry forward of monies for construction of an extension to Taxiway E, design for an Air Traffic Control Tower and Airpark Phase B projects at the Flagler County Airport. Included in the General Fund is funding for the construction of a concrete structure to accommodate the booking area of the Sheriff's Inmate Facility.

New Building Costs

Operating costs directly related to the new Kim C. Hammond Judicial Center have a bearing on the general fund budget. Adjustments to current operations were made to counterbalance these increased costs. Two employees are being realigned from Fleet and Parks & Recreation Departments to attend to maintenance issues within the complex. Six Custodial and one Tradesworker III staff have been added to maintain the 136,020 square foot building during the workday. The courthouse facility will house the judicial branch of Flagler County, Clerk of the Court, Public Defender, State Attorney and the Teen Court Program. A detailed listing of all associated costs related to this center is located on page 1-25 and has a total estimated budget impact in fiscal year 2007-08 of \$1,265,779.

Enterprise Funds

Included within the Utility Fund is the anticipated addition of the rural development grant funding and loan proceeds in order to complete the Beverly Beach wastewater plant. The bid process is currently underway.

Flagler County Airport shows a reduction in their budget request due to the decision to hold off in obtaining a loan for capital construction projects.

The monies remaining within the Solid Waste Fund are placed into reserves for future closure costs and/or future landfill needs. Grant funds are used for hazardous waste disposal.

Constitutional Officers

This budget proposal includes an increase in funding, as requested by the constitutional officers, which is depicted in the following chart:

	FY 2007 Allocation	FY 2008 Allocation	Dollar Change	% Change
Sheriff	18,725,832	20,415,692	1,689,860	9.0%
Clerk	550,000	761,000	211,000	38.4%
Tax Collector	2,861,247	2,874,418	13,171	0.5%
Supervisor of Elections	553,373	617,969	64,596	11.7%
Property Appraiser	2,461,125	2,385,878	(75,247)	-3.1%
Total	25,151,577	27,054,957	1,903,380	7.6%

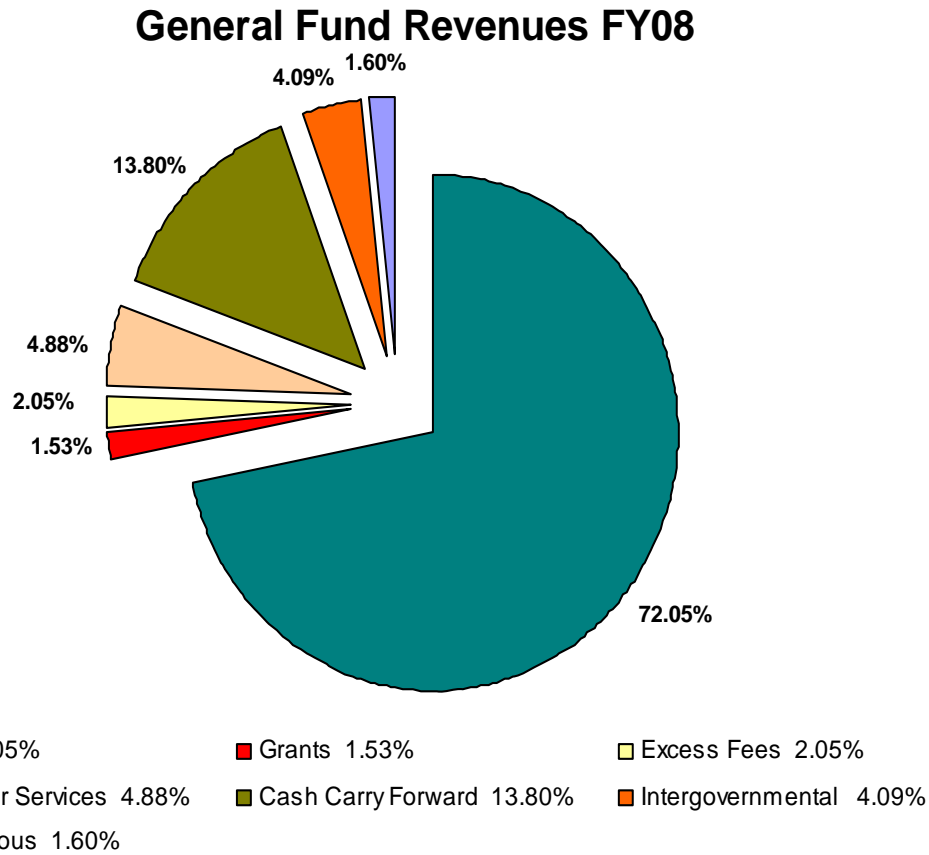
*OMB estimate in accordance Florida Statutes, Chapter 192

Reserves

As the County continues to grow, it is critical to maintain the County's financial strength. Appropriated reserves in all funds total in excess of \$23.0 million. A fair amount of these funds are restricted in nature, with over 65% set aside for a specific purpose. On November 6, 2006, the Board of County Commissioners adopted an ordinance establishing a fund balance policy with the following guidelines: General Fund - 15% of the current year budget (i.e. the budget as originally adopted in September); and the Enterprise Funds (Airport, Utilities, and Transportation) - 20% of the current year budget (i.e. the budget as originally adopted in September). As included in the adopted fiscal year 2007-08 budget \$4,339,113 or 53.3% of the required general fund reserve has been funded. Likewise, the Airport, Utilities and Transportation Enterprise Funds have begun allocating monies towards this policy. The Solid Waste Fund is no longer considered, as it is no longer operational. For a detailed listing of all reserves see pages 1-14 to 1-17. We will continue to accumulate resources in future years until the required reserves are fully funded in compliance with the Board's policy.

Revenues

The General Fund revenues are mainly supported by Ad Valorem Taxes to support countywide services with 72.05% of all revenues generated from this source.



Assessments

The chart below displays the rates for all special assessments for Flagler County. A new assessment has been created to replace the current method of monthly billing for garbage collection. This is the first year the assessment has been placed on the tax role.

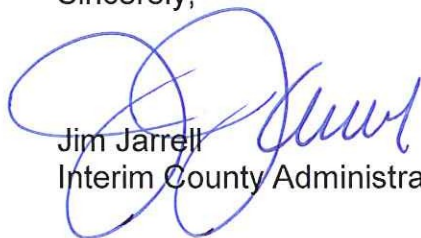
Purpose	FY07	FY08
Daytona North	\$ 0.58	\$ 0.58
Waste Management		\$ 252.36
Colbert Lane	\$ 177.00	\$ 170.00
Rima Ridge Mosquito	\$ 14.62	\$ 14.62
Espanola Mosquito	\$ 11.76	\$ 11.76
Bimini Gardens	\$ 0.58	\$ 0.58

Conclusion

Given the extraordinary circumstances associated with this year's Legislative property tax reform initiatives and the subsequent impact on the budget, a number of difficult decisions have been made in arriving at the budget proposal presented to you today. While a number of funding cuts were made to accommodate the property tax legislation, it is requested that the Board grant staff the flexibility during the course of the year to revisit items eliminated in the event funds become available during the next fiscal year. As always, these matters will come before the Board for final authorization.

Finally, I want to, again, express my appreciation to the Board for your support through these times of challenge and change. I look forward to working with you through a budget that meets the community's rising expectations and preserves our financial strength.

Sincerely,



Jim Jarrell
Interim County Administrator

Table of Contents

Summary

Budget Summary	1 - 1
History of Assessed Property Valuation & Millage Rates	1 - 3
Revenue Summary by Fund	1 - 4
Expenditure Summary by Fund/Division	1 - 6
Interfund Transfers	1 - 13
Reserves	1 - 14
Debt Service	1 - 18
Fund Balance History	1 - 20
Position Authorization Summary	1 - 22
Additional Cost for Judicial Complex	1 - 25
Capital Requests	1 - 26
5 Year Capital Plan	1 - 28
Capital Project Cost	1 - 32
How Much Property Tax Revenue Have We Collected?	1 - 34
Less Than One-Third Of Flagler County's Tax Bill is for County Government	1 - 35
Grants & Aids Funding Requests (All Funds)	1 - 36
History of Flagler County Population	1 - 38
Millage Rate by Division	1 - 39

Revenues

Summary of Revenues	2 - 1
Revenues General Fund	2 - 6
Revenues County Transportation Trust	2 - 10
Revenues Legal Aid	2 - 12
Revenues Law Enforcement Trust	2 - 13
Revenues Law Library	2 - 14
Revenues Court Facilities	2 - 15
Revenues Tourist Development/Capital	2 - 16
Revenues Tourist Development/Promotional	2 - 17
Revenues Tourist Development/Beach Restoration	2 - 18
Revenues Constitutional Gas Tax	2 - 19
Revenues Environmentally Sensitive Lands Bond	2 - 20
Revenues Utility Regulatory Authority	2 - 21
Revenues Government Services Building Administration	2 - 22
Revenues Transportation East Impact Fees	2 - 23
Revenues Transportation West Impact Fees	2 - 24
Revenues New Park Impact Fee 1	2 - 25
Revenues New Park Impact Fee 2	2 - 26
Revenues New Park Impact Fee 3	2 - 27
Revenues New Park Impact Fee 4	2 - 28
Revenues City of Palm Coast Transportation Impact Fees	2 - 29
Revenues New Transp Impact Fees	2 - 30
Revenues Economic Development ITM Grant	2 - 31
Revenues SHIP	2 - 32
Revenues Solid Waste Long Term Maintenance Old Kings Road	2 - 33

Table of Contents

Revenues Solid Waste Long Term Maintenance C&D Facility	2 - 34
Revenues Solid Waste Long-Term Maintenance Bunnell	2 - 35
Revenues CDBG Florida Rock Grant	2 - 36
Revenues Bimini Gardens MSBU	2 - 37
Revenues Espanola Mosquito Control	2 - 38
Revenues Rima Ridge Mosquito Control	2 - 39
Revenues Municipal Services	2 - 40
Revenues Building Department Fund	2 - 42
Revenues Court Services	2 - 43
Revenues Domestic Violence	2 - 44
Revenues Alcohol & Drug Abuse Trust Fund	2 - 45
Revenues Court Innovations/Technology	2 - 46
Revenues Juvenile Diversion	2 - 47
Revenues Court Innovations	2 - 48
Revenues Teen Court	2 - 49
Revenues Limited Tax General Obligation Bond	2 - 50
Revenues Note Payable Colbert Lane	2 - 51
Revenues Reserve Colbert Lane	2 - 52
Revenues Bond Sinking - 2nd ESL	2 - 53
Revenues Capital Construction Sinking	2 - 54
Revenues Judicial Center Bond Sinking	2 - 55
Revenues E911	2 - 56
Revenues CPF Environmental Sensitive Lands	2 - 57
Revenues Beachfront Parks	2 - 58
Revenues Beachfront Park Maintenance Fund	2 - 59
Revenues CPF Major Projects	2 - 60
Revenues Solid Waste	2 - 61
Revenues Airport	2 - 62
Revenues Transportation Services	2 - 64
Revenues Utility Enterprise	2 - 66
Revenues Waste Management Utility	2 - 68
Revenues Insurance	2 - 69
Revenues Daytona North Service District	2 - 70

General Fund - Board of County Commissioners

Appropriation Summary – General Fund	3 - 1
Board of County Commissioners	3 - 2
Administration	3 - 4
Financial Services	3 - 6
Financial Services, Purchasing	3 - 8
Financial Services, Information Technology	3 - 10
Financial Services, Grants	3 - 12
Community Resources	3 - 13
Communications	3 - 14
County Attorney	3 - 16
Value Adjustment Board	3 - 18
General Services	3 - 19

Table of Contents

General Services, Fleet Management	3 - 20
General Services, Facilities Management	3 - 22
Parks & Recreation, Recreation Facilities	3 - 24
Parks & Recreation, Recreation Services	3 - 26
Parks & Recreation, Civic Arena	3 - 28
Parks & Recreation, Recreation Sport Leagues	3 - 29
Community Resources, Safety	3 - 30
County Historic Resources	3 - 31
Community Resources, Agricultural Extension Service	3 - 32
Community Resources, Community Services	3 - 34
Medical Examiner	3 - 45
Community Resources, Veterans Services	3 - 46
Community Resources, Bunnell Library	3 - 47
Community Resources, Library	3 - 48
Emergency Services, GIS	3 - 50
Emergency Services, Emergency Management General	3 - 51
Emergency Services, Fire Rescue	3 - 52
Emergency Services, Administration	3 - 54
Emergency Services, Flight Operations	3 - 56
Emergency Services, Emergency Management	3 - 58
Emergency Services, Public Safety Automation	3 - 60
Interfund Transfers	3 - 61
Pooled Expenditures	3 - 62
Reserves - General Fund	3 - 64
Tax Increment Financing	3 - 66
Capital	3 - 67
Insurance	3 - 68
Grants	3 - 69
Appropriation Summary By Function General Fund	3 - 74
Appropriation Summary By Category General Fund	3 - 76
Budget to Budget Comparison General Fund	3 - 78
History of BCC Departments	3 - 80

General Fund - Constitutional/Judicial

Appropriation Summary – Constitutional and Judicial	4 - 1
Sheriff	4 - 2
Property Appraiser	4 - 3
Tax Collector	4 - 4
Clerk of Circuit Court	4 - 5
Circuit Court	4 - 6
Court Expense	4 - 7
Guardian Ad Litem	4 - 8
Court Reporter	4 - 10
County Court	4 - 11
State Attorney	4 - 12
Public Defender	4 - 13
Supervisor of Elections	4 - 14
Constitutional Officer's Budget	4 - 15

Table of Contents

Special Revenue Funds

Appropriation Summary – Special Revenue Funds	5 - 1
County Transportation Trust Summary of Expenditures by Category	5 - 2
Public Works Administration	5 - 4
Public Works Paved & Unpaved Road Maintenance	5 - 6
County Transportation Trust Debt Service/Transfers/Reserves/Grant	5 - 8
Legal Aid	5 - 9
Law Enforcement Trust	5 - 10
Law Library	5 - 11
Court Facilities	5 - 12
Tourist Development Capital Improvement	5 - 14
Tourist Development Promotional Activities	5 - 16
Tourist Development Beach Restoration	5 - 17
Constitutional Gas Tax	5 - 18
Environmentally Sensitive Lands Bond	5 - 20
Utility Regulatory Authority	5 - 21
Government Services Building Administration	5 - 22
Transportation East Impact Fees	5 - 23
Transportation West Impact Fees	5 - 24
Park Impact Fees New Parks 1	5 - 25
Park Impact Fees New Parks 2	5 - 26
Park Impact Fees New Parks 3	5 - 27
Park Impact Fees New Parks 4	5 - 28
Road Impact Fees – City of Palm Coast	5 - 29
Road Unincorporated East Impact Fees	5 - 30
Economic Development Fund	5 - 31
SHIP Program	5 - 32
Long Term Maintenance Old Kings Road Landfill	5 - 34
Long Term Maintenance C&D Facility	5 - 35
Maintenance of Bunnell Landfill	5 - 36
CDBG-Florida Rock Grant	5 - 37
Bimini Gardens MSBU	5 - 38
Espanola Special Assessment	5 - 39
Rima Ridge Special Assessment	5 - 40
Growth Management, Engineering	5 - 42
Growth Management, Current Planning	5 - 44
Growth Management, Administration	5 - 46
Growth Management, Building	5 - 48
Growth Management, Code Enforcement	5 - 50
Growth Management, Transfers/Pooled Expenditures/Reserves	5 - 51
Growth Management, Building	5 - 52
Growth Management, Code Enforcement	5 - 54
Growth Management, Fire Prevention Inspection	5 - 55
Court Services	5 - 56
Domestic Violence Trust	5 - 57
Alcohol & Drug Abuse Trust	5 - 58
Court Related Technology	5 - 60
Juvenile Diversion	5 - 62

Table of Contents

Court Innovations	5 - 64
Teen Court	5 - 65
Emergency Services, E-911	5 - 66
Daytona North Service District	5 - 70

Other Funds

Appropriation Summary – Other Funds	6 - 1
Limited Tax General Obligations Bonds	6 - 2
Note Payable Colbert Lane	6 - 4
Reserve Colbert Lane	6 - 7
Bond Sinking 2nd ESL	6 - 8
Capital Construction Sinking	6 - 10
Judicial Center Bond Sinking	6 - 14
Environmentally Sensitive Lands	6 - 16
Beachfront Parks	6 - 17
Beachfront Maintenance	6 - 18
CPF Major Projects	6 - 20
Airport	6 - 22
Solid Waste	6 - 25
Public Transportation Services	6 - 28
Utility Enterprise	6 - 30
Waste Management	6 - 32
Group Benefits	6 - 33

Personnel Services

Authorized Staffing Tables – Board of County Commissioners	7 - 1
Authorized Staffing Tables – Administration	7 - 2
Authorized Staffing Tables – Financial Services	7 - 3
Authorized Staffing Tables – Financial Services, Purchasing	7 - 4
Authorized Staffing Tables – Financial Services, Information Technology	7 - 5
Authorized Staffing Tables – Financial Services, Grants	7 - 6
Authorized Staffing Tables – Community Resources, Human Resources	7 - 7
Authorized Staffing Tables – Communications	7 - 8
Authorized Staffing Tables – General Services, Administration	7 - 9
Authorized Staffing Tables – County Attorney	7 - 10
Authorized Staffing Tables – Guardian Ad Litem	7 - 11
Authorized Staffing Tables – General Services, Fleet Management	7 - 12
Authorized Staffing Tables – General Services, Facilities Management	7 - 13
Authorized Staffing Tables – Parks & Recreations, Recreation Facilities	7 - 14
Authorized Staffing Tables – Parks & Recreations, Civic Arena Operations	7 - 15
Authorized Staffing Tables – Parks & Recreation, Recreation Services	7 - 16
Authorized Staffing Tables – Extension Service	7 - 17
Authorized Staffing Tables – Community Services, Human Services	7 - 18
Authorized Staffing Tables – Community Services, Senior Services	7 - 19
Authorized Staffing Tables – Veterans Services	7 - 20

Table of Contents

Authorized Staffing Tables – Library	7 - 21
Authorized Staffing Tables – Bunnell Library	7 - 22
Authorized Staffing Tables – Emergency Services GIS	7 - 23
Authorized Staffing Tables – Emergency Management General	7 - 24
Authorized Staffing Tables – Emergency Services, Fire Rescue	7 - 25
Authorized Staffing Tables – Emergency Services, Administration	7 - 26
Authorized Staffing Tables – Emergency Services, Emergency Flight Operations	7 - 27
Authorized Staffing Tables – Emergency Services, Emergency Management	7 - 28
Authorized Staffing Tables – Drug Court Federal Grant	7 - 29
Authorized Staffing Tables – Public Works Administration	7 - 30
Authorized Staffing Tables – Public Works, Paved/Unpaved Road Maintenance	7 - 31
Authorized Staffing Tables – Law Library	7 - 32
Authorized Staffing Tables – SHIP	7 - 33
Authorized Staffing Tables – Growth Management, Engineering	7 - 34
Authorized Staffing Tables – Growth Management, Planning & Zoning	7 - 35
Authorized Staffing Tables – Growth Management, Administration	7 - 36
Authorized Staffing Tables – Growth Management, Code Enforcement	7 - 37
Authorized Staffing Tables – Growth Management, Building	7 - 38
Authorized Staffing Tables – Teen Court	7 - 39
Authorized Staffing Tables – Emergency Services, E-911	7 - 40
Authorized Staffing Tables – Emergency Services, E-911 Wireless	7 - 41
Authorized Staffing Tables – Airport	7 - 42
Authorized Staffing Tables – General Services, Solid Waste	7 - 43
Authorized Staffing Tables – General Services Transportation Services	7 - 44
Authorized Staffing Tables – General Services, Utilities	7 - 45
Position Changes	7 - 46
New Position – Custodian (6)	7 - 52
New Position – Tradesworker III	7 - 54
New Position – Airport Attendant	7 - 56
Class Titles by Pay Grades	7 - 58
Personal Services Category All Funds - BCC Only	7 - 65
Total Allocation of Personnel Services for Board of County Commisioners - All Funds	7 - 66

References

Program Descriptions	8 - 1
Budget Calendar	8 - 14
Budget Adoption Process	8 - 15
Glossary of Terms & Acronyms	8 - 17
Chart of Accounts	8 - 30
Classification of Funds	8 - 36
Resolution No. 2007-89	8 - 42
Resolution No. 2007-90	8 - 44
Resolution No. 2007-91	8 - 46
Exhibit A	8 - 48
Fund Balance Ordinance No. 2006-24	8 - 51

Appendix	9 - 1
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Flagler County, Florida
Budget Summary
FY 2007-2008

The **Summary Section** of this document presents a high level view of the significant activity and trends in the 2008 Budget. Included within this section are history of assessed property values and millage rates, total fund appropriations, listing of expenditures by operating function and fund, budgeted reserves by fund, budgeted debt service by fund, intergovernmental transfers between funds, capital requests by operating function, history of fund balance, capital plan, outside agency funding, various graphs and authorized position count summary.

History of Assessed Property Valuation and Millage Rates - Displays a ten year history of the assessed taxable values of property along with millage rates applied. The assessed value increased by \$1,319,988,659 or 12.1% from the prior fiscal year. The assessed value for the 2008 budget is 12,223,349,867. The rolled back aggregate rate for Flagler County is 4.4740. The general fund's millage rate is 4.0762, a 9% decrease over the rolled back rate of 4.4793. The "rolled back" millage rate represents the millage rate that would generate the same property tax dollars as the previous year, exclusive of new construction. Simply stated, the aggregate rate is a weighted average of all millage rates levied by Flagler County.

Revenues Fund Totals - Depicts the bottom line fund totals for the current budget, previous year's budget and actual two year's prior. Revenue estimates for all the governmental funds are prepared by the Financial Services (FS) Department. Revenue estimates for the enterprise funds are prepared by the responsible department and reviewed by FS. Data is used during the budgeting process along with information received from federal, state and other local government agencies to identify trends in revenue receipts. A very conservative approach is taken so as not to overestimate revenues using the lowest of estimates in the event that projections from other agencies exceeds the estimates prepared internally or vice versa. Revenue information is presented in this document at different levels to meet the needs of various users. Section 2 of the document has a summary of revenues by source followed by each fund's revenue appropriations.

Fund Balance - Revenue and expenditure estimates are prepared during each budget cycle. The process requires the revenues tracking process mentioned above and the best estimates of various operating departments of their expected expenditures for the current fiscal year. The fund balance estimates are prepared prior to the submission of the proposed budget in early July and are revised during the budget adoption process prior to the final public hearing in September in an attempt to provide the most accurate estimates possible. A fund balance, also known as cash carry forward, is estimated for all funds for which a budget is prepared. Care is taken to not overestimate fund balances which could lead to revenue shortfalls, while at the same time avoiding underestimating fund balances which could lead to unnecessary tax or fee increases. Fund balance for each fund is shown within each revenue page within Section 2. A history of fund balance also is shown on page 1-20 and 1-21.

Once FS has received the annual financial report and determined if any material variances exist between actual and budgeted fund balance from the previous fiscal year, necessary adjustments to the budget are processed in the form of budget resolutions approved by the Board of County Commissioners at a public hearing.

Flagler County, Florida
Budget Summary
FY 2007-2008

Expenditures Summary - Lists each division's bottom line budget and actual expenditures, subtotaled by fund. This summary starts on page 1-6.

The countywide budgeted **Reserves** have increased \$2,292,224 for fiscal year 2008, primarily due to the implementation of a fund balance policy. Included within reserves are various classifications which include: reserve for contingency - undesignated monies, reserve for future use - set aside monies for a specific use, personnel service reserves - monies set aside for annual payback or employee departure annual leave and reserve future growth - developer contributions allocated for a specific purpose. Within the reserves section is reserved Fund Balance to isolate a portion of carry forward that is not available for the following period's budget. Fund balance is also reserved to indicate situations where a portion of a fund balance is not available for new spending because of legal restrictions. Itemization of all reserves is shown starting on page 1-14.

Interfund Transfers section itemizes all transfers between funds and is shown on page 1-13.

The countywide annual **Debt Service** has increased \$5,587,521 for fiscal year 2008. The principal payment for the CR305 Bridge Replacement is due, totalling \$6,304,876. Itemization of all debt service is shown starting on page 1-18.

Capital Requests - Section itemizes all budgeted expenditures across all funds within capital outlay equipment account. This section is presented in three areas: computer requests, vehicle/maintenance equipment and miscellaneous. The total capital outlay equipment totals \$413,205 a decrease of \$4,364,405 from last year. The majority of this decrease relates to no funding for rolling stock replacements or computer replacements. An itemized listing is shown on page 1-26 and 1-27.

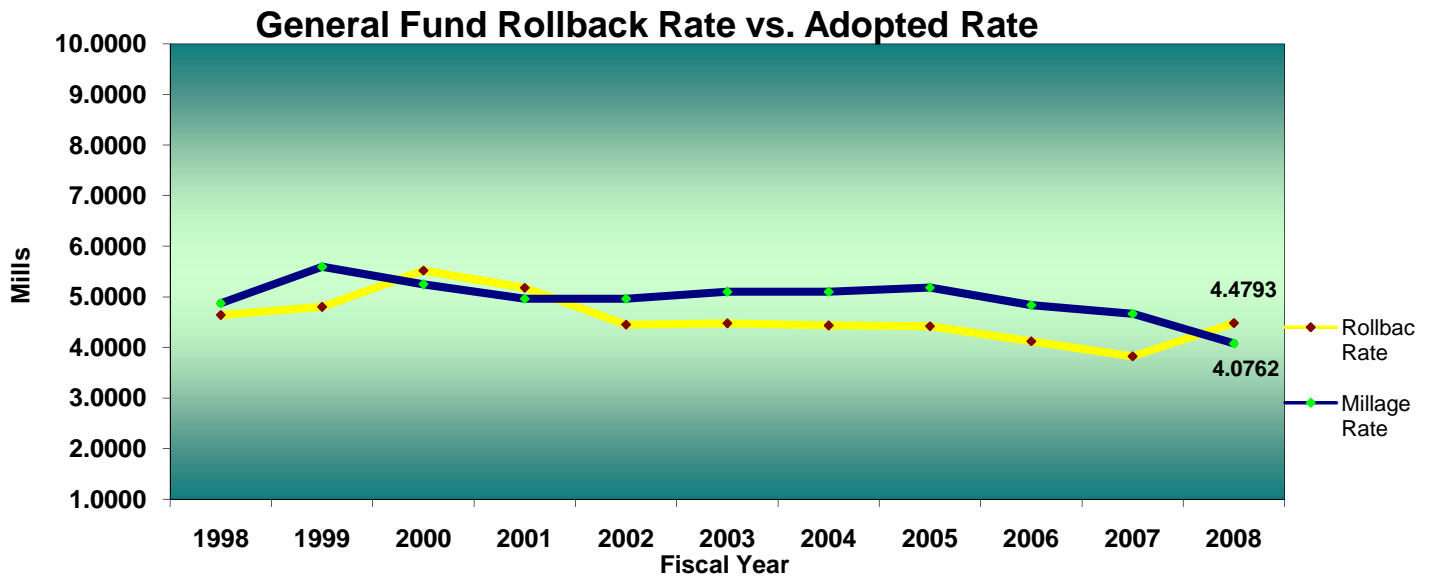
Flagler County **Capital plan** is shown on page 1-28 that slates monies for capital projects by department. Included in this section are building improvements, new construction and roadway improvements identified by the departments.

Further clarification of this budget document can be obtained from the Financial Services Department at 386-313-4008.

**Flagler County, Florida
FY 2007-2008**

HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

Fiscal Year	General Fund		Debt Service		M.S.T.U.'s		Combined Millage Rate
	Assessed Value Nonexempt	Millage Rate	Rate	Purpose	Rate		
1998	2,328,703,134	4.8715	0.2000	Palm Coast	1.2440	6.3155	
1999	2,450,126,481	5.5953	0.2667	Palm Coast	1.3490	7.2110	
2000	2,575,372,160	5.2500	0.2667	Palm Coast	1.5302	7.0469	
2001	2,725,414,828	4.9612	0.1479			5.1091	
2002	3,174,408,169	4.9612	0.3300			5.2912	
2003	3,706,217,429	5.1000	0.1670			5.2670	
2004	4,510,537,048	5.1000	0.2938			5.3938	
2005	5,737,706,898	5.1830	0.2108			5.3938	
2006	7,882,141,066	4.8361	0.1477			4.9838	
2007	10,903,361,208	4.6655	0.1061			4.7716	
2008	12,223,349,867	4.0762	0.2584			4.3346	



Flagler County, Florida
Revenue Summary by Fund
FY 2007-2008

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

Flagler County, Florida
Revenue Summary by Fund
FY 2007-2008

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

Actuals do not include prior year cash carry forward.

Flagler County, Florida
Expenditure Summary by Fund/Division
FY 2007-2008

Description	Actual FY 04-05	Actual FY 05-06	Budgeted FY 06-07	Approved FY 07-08
GENERAL FUND 001				
LEGISLATIVE OFFICES				
Board of County Commissioners	299,962	354,237	378,630	369,695
ADMINISTRATION				
County Administrator	465,923	760,409	488,027	567,630
Communications	147,277	188,087	455,913	87,377
Department Total	613,200	948,496	943,940	655,007
COMMUNITY RESOURCES				
Community Resources-Human Resources			271,572	286,799
Human Services Administration	203,290	173,178	285,938	239,012
Health/Public Assistance	719,991	943,195	1,034,000	1,030,500
Children Services	112,790	137,750	161,650	146,650
Adult/Family Services	257,315	333,188	327,850	320,350
Senior Services	441,047	634,539	737,614	547,469
Adult Day Care	167,359	722,225	1,068,041	1,023,053
Congregate Meals	121,697	313,974	366,797	308,406
Home Delivered Meals	121,311			
Community Care for the Elderly	352,888	1,489		
Veterans Services	102,362	127,295	131,317	125,784
Library	863,845	1,063,561	1,268,194	1,068,840
Bunnell Library	76,043	114,303	155,650	79,062
Agricultural Extension Services	227,087	362,898	495,271	318,613
Safety Program	6,236	7,706	10,535	8,905
General Insurance	565,576	431,352	907,126	1,054,049
Department Total	4,338,837	5,366,653	7,221,555	6,557,492
CONSTITUTIONAL OFFICERS				
Sheriff	11,812,462	14,166,108	18,725,832	20,415,692
Property Appraiser	1,712,061	1,881,880	2,461,125	2,385,878
Tax Collector	1,552,205	2,021,941	2,861,247	2,874,418
Clerk of Circuit Court	587,243	550,000	550,000	761,000
Supervisor of Elections	487,210	517,561	553,373	617,969
Value Adjustment Board	3,634	3,697	6,899	6,899
Department Total	16,154,815	19,141,187	25,158,476	27,061,856
COUNTY ATTORNEY	570,731	526,694	675,840	613,004
COUNTY HISTORIC RES. AND CORRIDOR				1,000

Flagler County, Florida
Expenditure Summary by Fund/Division
FY 2007-2008

Description	Actual FY 04-05	Actual FY 05-06	Budgeted FY 06-07	Approved FY 07-08
GENERAL FUND 001 (Continued)				
EMERGENCY SERVICES				
Administration	242,459	443,211	1,332,989	748,367
Fire Rescue	5,109,777	8,290,804	7,851,002	8,191,369
Emergency Management General				222,762
Emergency Services GIS				72,179
EMS/Basic & Adv Life Sup		615,058		
Emergency Flight Operations	664,808	958,491	673,815	614,261
Public Safety Automation	120,397	9,838,200	4,046,566	1,410,785
Department Total	6,137,441	20,145,764	13,904,372	11,259,723
FINANCIAL SERVICES				
Financial Services	659,342	854,463	378,626	498,629
Purchasing			300,929	243,020
Information Technology			634,760	642,358
Grants			161,422	20,472
Department Total	659,342	854,463	1,475,737	1,404,479
GENERAL SERVICES				
Administration		49,052	228,680	308,667
Facilities Management	1,180,914	1,486,287	1,985,175	2,395,988
Fleet Management	623,853	676,249	827,895	422,533
Department Total	1,804,767	2,211,588	3,041,750	3,127,188
JUDICIAL				
Circuit Court Judge	6,517	6,578	5,100	8,500
Court Expenses	1,938		16,000	13,000
Guardian Ad Litem	34,822	44,537	73,976	64,888
Court Reporter	6,047	994	1,800	1,800
County Court	2,421	2,078	3,900	6,000
State Attorney	23,099	29,142	38,236	34,156
Public Defender	915	607	10,200	10,200
Department Total	75,759	83,936	149,212	138,544
PARKS AND RECREATION				
Recreation Services	351,151	584,965	743,410	683,871
Civic Arena Operations	1,509		57,842	
Recreation Facilities	921,724	1,145,658	1,221,595	1,129,789
Recreation - Sport Leagues	9,868	28,532	27,370	27,370
Department Total	1,284,252	1,759,155	2,050,217	1,841,030

Flagler County, Florida
Expenditure Summary by Fund/Division
FY 2007-2008

Description	Actual FY 04-05	Actual FY 05-06	Budgeted FY 06-07	Approved FY 07-08
GENERAL FUND 001 (Continued)				
MEDICAL EXAMINER	92,552	155,334	177,103	179,162
POOLED EXPENDITURES	2,367,522	2,688,132	2,947,876	2,977,580
TAX INCREMENT FINANCING	114,441	244,447	606,625	751,158
INVESTMENTS		1,718		4,128
CAPITAL IMPROVEMENTS				
Other Governmental Services	590,612	523,967	1,355,605	750,000
Debt Service	488,080			
Parks/Recreation	58,759	23,695	134,400	134,500
Department Total	1,137,451	547,662	1,490,005	884,500
GRANTS	1,014,774	4,154,814	829,665	504,087
NON-DEPARTMENTAL				
Interfund Transfers (see Page 1-13)	2,363,172	2,714,819	4,258,577	1,566,921
Reserves (see Page 1-14)			1,573,264	5,796,717
Department Total	2,363,172	2,714,819	5,831,841	7,363,638
 GENERAL FUND TOTAL	 39,029,018	 61,899,099	 66,882,844	 65,693,271
 COUNTY TRANSPORTATION TRUST FUND 102				
PUBLIC WORKS				
Road and Bridge Administration	334,154	387,437	282,032	279,029
Paved/Unpaved Construction Crew/Road Maintenance	2,650,546	2,870,869	2,347,545	2,224,763
Capital Improvements	211,288	215,591	139,720	98,856
Interfund Transfers	116,065	116,065	58,789	206,492
Pooled Expenditures	1,040	6,796		14,400
Reserve for Personnel Services			61,903	24,044
COUNTY TRANSPORTATION TRUST FUND TOTAL	3,313,093	3,596,758	2,889,989	2,847,584

Flagler County, Florida
Expenditure Summary by Fund/Division
FY 2007-2008

Description	Actual FY 04-05	Actual FY 05-06	Budgeted FY 06-07	Approved FY 07-08
LEGAL AID FUND 105 TOTAL	7,047	67,212	100,000	51,000
LAW ENFORCEMENT TRUST FUND 106 TOTAL	135,863	50,968	31,360	69,322
LAW LIBRARY FUND 107 TOTAL	22,659	21,562	19,079	29,918
COURT FACILITIES FUND 108 TOTAL	17,989	34,049	460,276	247,750
TOURIST DEVELOPMENT FUNDS				
Tourist Development Fund 109	87,963	143,545	947,916	1,226,459
Tourist Development Fund 110	125,172	284,482	887,614	1,030,961
Tourist Development Fund 111	94,625	55,447	663,264	843,370
TOURIST DEVELOPMENT FUNDS TOTAL	307,760	483,474	2,498,794	3,100,790
CONSTITUTIONAL GAS TAX FUND 112				
Engineering	351,079	908,386	614,075	6,476,899
Grants	1,120,468	210,259	5,134,935	7,427,373
Reserves			2,051,735	
Investments		590		2,884
Interfund Transfer	260,100		110,100	110,100
CONST. GAS TAX FUND TOTAL	1,731,647	1,119,235	7,910,845	14,017,256
ENVIRON. SENSITIVE LANDS FUND 117				
Land and Permanent Easements	1,151,459	5,600	5,177,515	3,969,690
Investments		3,064		21,555
ENVIRON. SENSITIVE LANDS FUND TOTAL	1,151,459	8,664	5,177,515	3,991,245
UTILITY REG. AUTHORITY FUND 120 TOTAL	1,208,915	3,237	30,055	19,176
GOVERNMENT SERVICES BUILDING FUND 125 TOTAL			534,493	907,813
TRANSPORTATION ROAD IMPACT FEES FUND				
Trans East Impact Fees Fund 130	822,722	7,184,931	638,201	357,797
Trans West Impact Fees Fund 131	278,943	350,980	97,137	1,000
New Trans East Impact Fees - PC Fund 136	4,895,441	4,135,318	694,431	2,644,706
New Trans East Impact Fees Fund 137	25,176	1,900,443	591,133	3,025,425
TRANSPORTATION ROAD IMPACT FEES TOTAL	6,022,282	13,571,672	2,020,902	6,028,928

Flagler County, Florida
Expenditure Summary by Fund/Division
FY 2007-2008

Description	Actual FY 04-05	Actual FY 05-06	Budgeted FY 06-07	Approved FY 07-08
NEW DISTRICT #1-#4 PARKS IMPACT FEES				
New Parks 1 Fund 132	27,950	24,533	1,411,163	1,339,965
New Parks 2 Fund 133	19,896	49,533	99,436	17,052
New Parks 3 Fund 134	24,638	16,908	159,487	20,792
New Parks 4 Fund 135	48,625	419	48,944	63,343
NEW DISTR. PARKS IMPACT FEES TOTAL	121,109	91,393	1,719,030	1,441,152
ECONOMIC DEV. ITM GRANT FUND 141 TOTAL	36,500	22,500	934,977	713,320
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS				
CDBG-Economic Development Fund 142	11,559	462,873		
CDBG-Economic Development Fund 150		8,736	309,105	
CDBG FUNDS TOTAL	11,559	471,609	309,105	
SHIP PROGRAM FUND 143 TOTAL	928,450	1,048,291	1,195,274	1,209,723
LONG TERM MAINTENANCE FUNDS				
Old Kings Landfill Fund 145	31,278	172,507	707,621	705,494
C&D Facility Fund 146		90,167	900,347	935,310
Bunnell Landfill Fund 148	17,033	42,633	395,547	379,217
LONG TERM MAINTENACE FUNDS TOTAL	48,311	305,307	2,003,515	2,020,021
BIMINI GARDENS FUND 175 TOTAL	4,205	11,070	13,892	9,448
ESPANOLA MOSQUITO CTRL FUND 177 TOTAL	3,451	5,891	12,486	24,818
RIMA RIDGE MOSQUITO CTRL FUND 178 TOTAL	4,912	6,170	47,279	53,106
MUNICIPAL SERVICES FUND 180				
Engineering	522,549	715,391	856,660	671,520
Planning	390,107	504,816	655,983	568,679
Growth Management	487,161	448,772	729,856	519,799
Building	561,102	441		
Code Enforcement	120,551	41,753	148,058	147,415
Interfund Transfers	10,379	1,191,049	151,003	
Pooled Expenditures	94,553	105,560	119,494	44,592
Investments		246		4,800
Reserves			58,035	63,546
MUNICIPAL SERVICE FUND 180 TOTAL	2,186,402	3,008,028	2,719,089	2,020,351

Flagler County, Florida
Expenditure Summary by Fund/Division
FY 2007-2008

Description	Actual FY 04-05	Actual FY 05-06	Budgeted FY 06-07	Approved FY 07-08
BUILDING FUND 181				
Building	99	804,622	843,608	943,827
Code Enforcement		97,684		
Investments		224		900
Fire Prevention		74,677	60,000	60,000
Reserves			1,250,059	1,082,831
BUILDING DEPARTMENT FUND 181 TOTAL	99	977,207	2,153,667	2,087,558
COURT SERVICES FUND 191 TOTAL	850	5,238	54,228	
DOMESTIC VIOLENCE TRUST FUND 192 TOTAL				11,169
ALCOHOL & DRUG ABUSE TRUST FUND 193 TOTAL			4,564	4,685
COURT INNOVATIONS/TECHNOLOGY FUND 194 TOTAL	38,458	56,893	2,038,756	546,302
JUVENILE DIVERSION FUND 195 TOTAL	51,136	63,061	18,636	29,453
COURT INNOVATIONS FUND 197 TOTAL			93,822	88,278
TEEN COURT FUND 198 TOTAL			73,399	72,506
DEBT SERVICE (BONDS) FUNDS 203-211				
Environmentally Sensitive Lands (ESL) 203	590,411	591,157	1,030,176	1,029,584
New Colbert Lane 207	436,536	428,741	415,556	406,026
Reserve Colbert Lane 208			575,106	613,491
2nd ESL 209	223,496	671,506	1,581,127	1,457,706
Capital Construction - Sinking Fund 210		752,316	5,854,738	7,397,759
Judicial Center - Sinking Fund 211		1,647,856	1,982,578	1,998,172
DEBT SERVICE (BONDS) FUNDS TOTAL	1,250,443	4,091,576	11,439,281	12,902,738
E-911 FUND 302 TOTAL	422,615	396,404	683,142	793,760
CPF/ENVIRON. LAND TAX FUND 303 TOTAL			108,040	117,141
BEACHFRONT PARKS FUND 307 TOTAL	37,532	492	1,271,248	1,350,428
BEACHFRONT PARKS MTCE. FUND 308 TOTAL		112	805,096	852,727
CPF - MAJOR PROJECTS FUND 309 TOTAL	6,780,410	37,718,576	22,298,227	1,626,386

Flagler County, Florida
Expenditure Summary by Fund/Division
FY 2007-2008

Description	Actual FY 04-05	Actual FY 05-06	Budgeted FY 06-07	Approved FY 07-08
AIRPORT FUND 401				
Airport	1,604,459	2,648,672	3,031,546	3,173,139
Capital Improvements		4,551	601,345	11,520
Grants			351,602	314,574
Reserve for Contingency			2,474,714	680,401
AIRPORT FUND TOTAL	1,604,459	2,653,223	6,459,207	4,179,634
SOLID WASTE FUND 402				
Solid Waste Collection/Disposal	600,542	685,138	70,075	16,585
Investments		1,096		
Grants	191,164	191,177	191,176	276,609
Interfund Transfer	66,631	66,630	33,750	
Reserve for Future Capital Outlay			1,757,171	1,575,887
SOLID WASTE FUND TOTAL	858,337	944,041	2,052,172	1,869,081
PUBLIC TRANSPORTATION FUND 403 TOTAL	1,073,215	1,362,684	1,532,341	1,331,671
UTILITY ENTERPRISE FUND 404 TOTAL	656,705	586,103	1,190,033	6,809,457
WASTE MGMT UTILITY FUND 405 TOTAL				1,579,192
GROUP INSURANCE FUND 603 TOTAL	5,596,788	6,862,705	9,037,057	11,317,450
DAYTONA NORTH SERVICE DISTRICT 702 TOTAL	455,375	1,038,269	407,872	350,708
ALL FUNDS	75,119,053	142,582,773	159,231,587	152,416,316

**Flagler County Florida
Interfund Transfers
FY 2007-2008**

Transfers To:	General Fund	County Transportation Trust	Constitutional Gas Tax	Domestic Violence Trust	Juvenile Diversion	Total
General Fund				\$ 11,169		\$ 11,169
County Transportation Trust			110,100			110,100
Legal Aid Fund	21,014					21,014
Government Services Building	511,599					511,599
Court Innovations					10,817	10,817
Teen Court Fund	3,248					3,248
Capital Const. Sinking Fund	1,031,060					1,031,060
Transportation Services		206,492				206,492
TOTAL	\$ 1,566,921	\$ 206,492	\$ 110,100	\$ 11,169	\$ 10,817	\$ 1,905,499

General Fund

Legal Aid Fund to maintain funding levels
 Government Services Building Administration Fund to provide maintenance
 Teen Court Fund subsidy to the program
 Transfer of Debt Service payment to Capital Construction Sinking Fund

County Transportation Trust

Transportation Services grant match

Constitutional Gas Tax

Transfer to Public Works for roadway maintenance

Juvenile Diversion

Transfer to Court Innovations

Domestic Violence Trust

General Fund subsidy for Incarceration costs

**Flagler County, Florida
Reserves
FY 2007-2008**

**APPROVED
FY 07-08**

GENERAL FUND (001)

Reserve for Contingency			300,000
Set aside as Board directs			
 Designated for Future Use			 4,495,409
Grant Match:			
Moody Boat Launch-Dredge Boat basing	12,500	R	
Bings Landing - Dredge Boat Basin	12,500	R	
Emergency Services - future grant matches	10,000	R	
Urban & Community Forestry Grant	2,500	R	
Division of Historical Resources (Princess Place)	40,000	R	
Timber Sales Monies	57,741	R	
Florida Arts License Plates	5,063	R	
Choose Life License Plates	3,989	R	
Tortise Relocation-Developer Donations	12,003	R	
 Reserve for Fund Balance Policy	 4,339,113		
 Encumbrances			 48,000
Allocation to carry forward prior year encumbrances			
 Storm Damage			 111,549
Set aside for FEMA Local Match requirement			
 Personnel Services Reserves			 290,646
 Reserve Future Growth (09/30/06 Financial Statement)			 326,113
Bay Drive Developer	1,000	R	
Bulow Plantation DRI	8,075	R	
Equity Land	7,038	R	
Fire Rescue Facility - Palm Coast Plantation	240,902	R	
Fire Rescue - Flagler Polo	12,320	R	
Grand Haven DRI Amendment	677	R	
Matanzas Shores	5,709	R	
Matanzas Shores DRI Amendment	2,694	R	
Plantation Bay Amendment	9,661	R	
Reserve for Patrol Car	3,645	R	
Reserve for Sheriff Repeater Station	652	R	
River Club 1st Amendment	16,959	R	
River Club 2nd Amendment	595	R	
Drivers Ed Trust	16,186	R	
 Helicopter Reserves (Landfill Bond Allocation)			 225,000
General Fund			5,796,717

**Flagler County, Florida
Reserves
FY 2007-2008**

**APPROVED
FY 07-08**

COUNTY TRANSPORTATION TRUST FUND (102)		24,044
Personnel Services Reserves		
 COURT FACILITIES FUND (108)		 187,520
Reserve for Contingency		
 UTILITY REGULATORY AUTHORITY FUND (120)		 11,391
Reserve for Contingency		
 TRANSPORTATION EAST IMPACT FEES FUND (130)		 357,797
Reserves Future Growth (09/30/06 Financial Statement)		
Signal - Harborview/Colbert Lane	80,000	R
Palm Coast Parkway/Colbert Lane	4,500	R
Belle Terre Parkway Widening	158,617	R
Signal - Palm Coast Plantation	30,261	R
Signal - Waterside Parkway/Colbert Lane	69,751	R
Undesignated	14,668	
 DISTRICT 1 PARKS IMPACT FEES FUND (132)		 167,949
Reserve for Future Capital Outlay		
 DISTRICT 2 PARKS IMPACT FEES FUND (133)		 16,770
Reserve for Future Capital Outlay		
 DISTRICT 4 PARKS IMPACT FEES FUND (135)		 23,141
Reserve for Future Capital Outlay		
 ROAD IMPACT FEES FUND (136)		 9,981
Reserves Future Growth (09/30/06 Financial Statement)		
Utility Drive	2,550	R
Palm Coast Parkway Overlay	6,100	R
Kingswood Drive	1,331	R
 ECONOMIC DEVELOPMENT - ITM GRANT FUND (141)	 R	 208,783
Reserve for Future Loans "Pre-Closeout"		
 LONG TERM MAINTENANCE OLD KINGS ROAD LANDFILL FUND (145)	 R	 617,510
Reserve - Long Term Maintenance, Required Escrow		
 LONG TERM MAINTENANCE FOR C&D FACILITY FUND (146)	 R	 885,559
Reserve - Long Term Maintenance, Required Escrow		
 LONG TERM MAINTENANCE BUNNELL LANDFILL FUND (148)	 R	 327,417
Reserve - Long Term Maintenance, Required Escrow		

**Flagler County, Florida
Reserves
FY 2007-2008**

**APPROVED
FY 07-08**

MUNICIPAL SERVICE FUND (180)		63,546
Personnel Services Reserves		
BUILDING DEPARTMENT FUND (181)		1,082,831
Reserve for Contingency	1,077,160	
Personnel Services Reserves	5,671	
LIMITED TAX GENERAL OBLIGATIONS FUND (203)	R	439,068
RESERVE FOR COLBERT LANE FUND (208)	R	613,491
RESERVE FOR ESL BOND SINKING FUND (209)	R	783,312
RESERVE FOR CAPITAL CONSTRUCTION (210)	R	4,801,289
E911 FUND (302)		329,370
Designated for Future Use	81,775	
E-911 Wireless	243,315	
Personnel Services Reserves	4,280	
BEACH FRONT PARK FUND (307)	R	1,066,417
Reserve for Future Capital Outlay		
PARK MAINTENANCE TRUST FUND (308)	R	852,343
Reserve for Future Capital Outlay ¹		
AIRPORT FUND (401)		680,401
Personnel Services Reserves	6,951	
Reserve For Future Capital Outlay	673,450	
SOLID WASTE FUND (402)		1,575,887
Reserve for Contingency	1,573,731	
Personnel Services Reserves	2,156	
PUBLIC TRANSPORTATION FUND (403)		57,486
Personnel Services Reserves	4,257	
Fund Balance Policy	53,229	
UTILITY ENTERPRISE FUND (404)		542,569
Personnel Services Reserves	6,111	
Reserve for Future Capital Outlay	536,458	R

¹Set aside for maintenance of Malacompra Greenway Improvements

**Flagler County, Florida
Reserves
FY 2007-2008**

**APPROVED
FY 07-08**

WASTE MANAGEMENT UTILITY FUND (405)		303,444
Designated for Future Use	303,444 R	
GROUP BENEFITS (603)		1,181,701
Designated for Future Use	1,181,701	
DAYTONA NORTH SERVICE DISTRICT FUND (702)		148,507
Reserve for Future Capital Outlay		
TOTAL RESERVES - ALL FUNDS		<u>\$ 23,156,241</u>

"R" represents restricted reserves.

**Flagler County, Florida
Debt Service
FY 2007-2008**

**APPROVED
FY 07-08**

GENERAL FUND (001)

Fire Rescue

FY 02 Ambulance and Fire Truck

69,727

Value \$314,847 - 5 year amortization - final payment FY 2008

FY 05 Four (4) Ambulances + two (2) Pumpers

136,895

Value \$1,273,047 - 15 year amortization - final payment FY 2020

Public Safety / Automation

FY05 Communication System - 800 MHZ

1,083,180

Value \$10,058,000 - 15 year amortization - final payment FY 2020

Pooled Expenditures

Tax Anticipation Loan

46,500

\$10 Million "interest only" loan

Renews annually

General Fund Total 1,336,302

COUNTY TRANSPORTATION TRUST FUND (102)

Paved & Unpaved

FY 04 Vehicle Purchase - Road Reclaimer, Vibratory Compactor & Water Truck

98,856

Value \$450,000 - 5 year amortization - final payment FY 2009

County Transportation Trust Fund Total 98,856

CONSTITUTIONAL GAS TAX FUND (112)

Capital Improvements

CR 305 Bridge Replacement (local match of grant)

6,304,876

Value \$6,125,570 - 4 year amortization - final payment FY 2008

Constitutional Gas Tax Fund Total 6,304,876

BOND SINKING - 1ST ESL FUND (203)

Bonds/Notes

Limited Tax General Obligation and Refunding Bond, Series 1998

590,266

Value \$5,105,000 (dated 12/98), final payment FY 2009

Bond Sinking Fund Total 590,266

NOTE PAYABLE COLBERT LANE FUND (207)

Bonds/Notes

Refinance of Original Assessment Bond to lower interest rate

393,225

Value \$3,730,000 (dated 7/03), final payment FY 2014

Note Payable Colbert Lane Fund Total 393,225

**Flagler County, Florida
Debt Service
FY 2007-2008**

**APPROVED
FY 07-08**

BOND SINKING - 2ND ESL FUND (209)

Bonds/Notes

Value \$6,665,000 (dated 2/05), final payment FY 2017 673,594

Bond Sinking - 2nd ESL Fund Total 673,594

CAPITAL CONSTRUCTION SINKING FUND (210)

Bonds/Notes

Construction of Capital Projects 2,596,470

Value \$34.1 million - 30 year amortization - final payment FY 2036

Capital Construction Sinking Fund Total 2,596,470

JUDICIAL CENTER BOND SINKING FUND (211)

Bonds/Notes

Construction of Judicial Building 1,984,278

Value \$32.9 million - 30 year amortization - final payment FY 2036

Judicial Center Bond Sink Fund Total 1,984,278

AIRPORT FUND (401)

Capital Improvements

FY 04 Capital Improvements (CAPT, ES Hangar & Grant Matches) 111,378

Value \$1,440,626 - 20 year amortization - final payment FY 2023

FY 07 Capital Improvements (Corporate Hangar) 200,851

Value \$2,050,000 - 20 year amortization - final payment FY 2026

Airport Fund Total 312,229

GROUP BENEFITS (603)

Bonds/Notes

FY04 Loan for Shands prior year billings 30,586

Value \$429,795 - 4 years - final payment FY 2008

Group Benefits Fund Total 30,586

GRAND TOTAL ANNUAL DEBT SERVICE

\$ 14,320,682

Flagler County, Florida
Fund Balance History
FY 2007-2008

Fund	Description	9/30/04 Cash Carryforward	9/30/05 Cash Carryforward	9/30/06 Cash Carryforward	9/30/07 Estimated Carryforward
001	General Fund	4,534,673	4,275,033	9,459,829	9,062,940
SPECIAL REVENUES					
101	Fine and Forfeiture	5,898	18,572	24,870	
102	Transportation Trust	916,656	754,175	594,167	317,996
105	Legal Aid		24,063	10,767	6,342
106	Law Enforcement Trust	71,092	49,550	69,218	66,922
107	Law Library	2,611	2,337	7,244	8,590
108	Court Facilities	117,319	229,821	385,925	117,763
109	Tourist Development Tax 50%	511,076	677,124	796,058	956,264
110	Tourist Development Tax 35%	185,822	507,277	672,530	580,175
111	Tourist Development Tax 15%	444,798	480,100	602,967	699,848
112	Constitutional Gas Tax	6,898,255	7,147,508	7,131,300	7,585,877
115	County Wide Road Damage	8,945	9,160	9,574	
117	Env Sensitive Lands	982,057	6,677,032	6,981,074	3,943,745
120	Utility Regulatory	1,231,150	28,081	26,460	18,036
130	Transportation East Impact	6,532,060	6,206,743	151,456	343,129
131	Transportation West Impact	192,254	107,120	(128,746)	(57,215)
132	New Park #1 Impact Fees	276,582	345,309	388,992	363,892
133	New Park #2 Impact Fees	130,342	121,375	90,050	7,757
134	New Park #3 Impact Fees	88,517	144,652	140,627	7,518
135	New Park #4 Impact Fees	55,327	29,322	44,274	56,175
136	Road Impact Fees Palm Coast	9,416,597	4,675,425	676,274	9,981
137	New Transportation Impact Fees - East	859,526	1,979,693	1,539,713	4,772
141	Economic Development ITM	486,330	912,280	925,109	691,090
143	SHIP	1,006,317	1,156,372	1,156,372	286,230
145	Landfill Long Term Maint	874,021	863,514	727,764	673,764
146	C&D Long Term	902,494	924,214	872,410	899,210
148	Long Term Maint Bunnell	422,899	415,850	390,881	363,542
175	Bimini Gardens	14,063	16,083	11,515	3,698
176	Colbert Lane Settlement	55,792	57,135	59,714	
177	Espanola Mosquito Control	2,876	4,461	14,186	14,233
178	Rima Ridge Mosquito Control	4,291	7,016	33,998	41,458
180	Municipal Services	556,302	1,982,511	921,397	598,972
181	Building Department		(99)	1,474,207	1,458,896
190	Mediation/Arbitration	17,753	18,180	19,001	
191	Court Services	53,801	54,228	51,427	
192	Domestic Violence	2,713	5,101	7,106	9,044
193	Alcohol & Drug Abuse Trust	4,272	4,375	4,573	3,245

**Flagler County, Florida
Fund Balance History
FY 2007-2008**

Fund	Description	9/30/04 Cash Carryforward	9/30/05 Cash Carryforward	9/30/06 Cash Carryforward	9/30/07 Estimated Carryforward
SPECIAL REVENUES (continued)					
194	Court Innovations/Technology	155,399	829,160	1,434,727	9,552
195	Juvenile Diversion	2,400	18,708	83,173	
196	Crime Prevention	2,620	33,306	73,002	
197	Court Innovations		21,296	63,196	49,687
198	Teen Court			12,035	31,258
302	E911	255,790	209,553	315,576	319,529
702	Daytona North Svc Dist	753,456	684,868	(5,984)	27,395
	Total Special Revenues	34,500,473	38,432,551	28,848,144	20,518,370
DEBT SERVICE					
203	Environmentally Sensitive Lands	442,851	468,060	485,244	479,505
207	Notes Payable Colbert Lane	61,309	23,765	28,261	11,401
208	Reserve Colbert Lane	521,366	533,914	558,023	586,468
209	Bond Sinking - 2nd ESL	708,312	1,092,728	1,027,499	923,606
210	Capital Const - Sinking		2,512,312	4,454,255	4,827,436
211	Judicial Center Bond Sink			13,894	13,894
	Total Debt Service	1,733,838	4,630,779	6,567,176	6,842,310
CAPITAL					
303	CPF - Environmental Land	99,575	101,971	106,575	111,993
307	Beach Front Park	1,184,715	1,214,298	1,266,232	1,289,260
308	Park Mtce Trust	728,387	745,917	781,366	814,059
309	CPF - Major Project	359,329	60,488,345	26,202,533	1,626,386
	Total Capital	2,372,006	62,550,531	28,356,706	3,841,698
ENTERPRISE					
401	Airport	5,412,942	6,871,467	350,880	666,155
402	Solid Waste	2,017,291	2,381,556	1,560,596	1,531,765
403	Public Transportation	281,093	294,096	79,170	2,110
404	Utilities	(68,730)	191,044	(1,156,824)	524,682
405	Waste Mgmt Utility Fund				(73,259)
	Total Enterprise	7,642,596	9,738,163	833,822	2,651,453
INTERNAL SERVICE					
603	Group Benefits	(931,448)	(133,057)	1,820,814	1,181,701
	Total Internal Service	(931,448)	(133,057)	1,820,814	1,181,701
Total		49,852,138	119,494,000	75,886,491	44,098,472

Flagler County, Florida
Position Authorization Summary
FY 2007-2008

DEPARTMENT/DIVISION	BUDGETED FY 04-05	BUDGETED FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08	FUNDING SOURCE
BOARD OF COUNTY COMMISSIONERS	5.00	5.00	5.00	5.00	General
ADMINISTRATION:	5.00	6.00	4.00	5.00	General
Communications	2.00	2.00	3.00	1.00	General
Total	7.00	8.00	7.00	6.00	
AIRPORT	7.00	8.00	8.00	9.00	Enterprise
COMMUNITY RESOURCES:					
Community Resources			4.00	4.00	General
Human Services	4.00	3.20	4.20	4.20	General
Senior Services	16.00	17.80	16.30	14.30	General/Grant
Veteran's Services	2.00	2.00	2.00	2.00	General
Library	16.50	17.50	17.50	17.65	General
Bunnell Library	1.63	2.00	2.00	1.20	General
Law Library	0.37			0.15	Fees
Extension Services	6.00	7.00	7.00	6.00	General
Total	46.50	49.50	53.00	49.50	
COUNTY ATTORNEY	4.00	4.00	4.00	4.00	General
DRUG COURT				1.00	Grant
EMERGENCY SERVICES:					
Administration	4.00	6.00	8.60	7.60	General
Emergency Management General				3.00	General
Emergency Services GIS				1.00	General
Emergency Management	2.00	3.00	3.00		
E-911	1.00	2.00	1.40	1.40	Fees
E-911 Wireless				1.00	Fees
Emergency Flight Operations	3.00	3.00	3.00	3.00	General
Fire/Rescue	71.00	74.00	80.00	80.00	General
Total	81.00	88.00	96.00	97.00	
FINANCIAL SERVICES:					
Budget	10.70	12.65	5.00	6.00	General
Purchasing			5.00	4.00	General
Information Technology			5.00	6.00	General
Grants			2.65	0.30	General
SHIP	0.30	0.35	0.35	0.70	Grant
Total	11.00	13.00	18.00	17.00	

**Flagler County, Florida
Position Authorization Summary
FY 2007-2008**

DEPARTMENT/DIVISION	BUDGETED FY 04-05	BUDGETED FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08	FUNDING SOURCE
GENERAL SERVICES:					
Administration			3.00	4.00	General
Facilities Management	18.00	18.00	24.00	37.00	General
Fleet Management	11.00	11.00	9.00	5.50	General
Public Transportation	16.50	18.50	20.00	21.00	General/Grant
Solid Waste/Landfill	8.00	6.00	2.50	2.50	Enterprise
Utilities	1.50	2.50	4.00	3.50	Enterprise
Total	55.00	56.00	62.50	73.50	
GROWTH MANAGEMENT:					
Administration	7.00	7.00	9.50	7.00	Fees
Planning	7.00	7.00	9.00	7.00	Fees
Engineering	8.00	10.00	10.50	8.00	Fees
Building	8.00	8.00	9.50	11.00	Fees
Code Enforcement	2.00	2.00	2.00	2.00	Fees
Fire Inspections		1.00			
Total	32.00	35.00	40.50	35.00	
GUARDIAN AD LITEM	0.50	0.50	0.50	0.50	General
PARKS & RECREATION:					
Recreation Facilities	14.50	14.50	15.50	15.50	General
Covered Arena Operations	2.00	2.00	1.00		
Recreation Services	7.00	7.00	9.00	9.00	General
Total	23.50	23.50	25.50	24.50	
PUBLIC WORKS:					
Administration	6.00	6.00	3.00	3.00	Roads
Paved and Unpaved Construction	32.00	34.00	27.00	23.00	Roads
Total	38.00	40.00	30.00	26.00	
TEEN COURT	1.00	1.00	1.00	1.00	General/Fees
BOARD OF COUNTY COMMISSIONERS	311.50	331.50	351.00	349.00	

**Flagler County, Florida
Position Authorization Summary
FY 2007-2008**

DEPARTMENT/DIVISION	BUDGETED FY 04-05	BUDGETED FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08	FUNDING SOURCE
CONSTITUTIONAL OFFICERS					
Clerk of the Court ¹	31.00	27.00	34.00	38.00	General
Property Appraiser - part time (full time equivalent)	22.00	27.00	30.00 2.00	31.00 2.00	General
Tax Collector	16.00	22.00	24.00	24.00	General
Sheriff's Office - full time	184.00	215.00	251.00	253.00	General
- part time (full time equivalent)	17.00	16.00	26.00	26.00	
Supervisor of Elections	5.00	5.75	6.00	6.00	General
CONSTITUTIONAL OFFICERS	275.00	312.75	373.00	380.00	
GRAND TOTAL	586.50	644.25	724.00	729.00	

¹ Restated as requested by Clerk.

**Flagler County, Florida
Additional Cost for Judicial Complex
FY 2007-2008**

Description	Estimated Cost	Total Division
Facilities (001-1413)		
Salaries (six new Custodian positions) plus associated costs	211,706	
Salary (one new Tradesworker III position) plus associated costs	51,471	
Salary (transfer one Tradesworker II position from Fleet Division) plus associated costs	45,762	
Salary (transfer one Maintenance Tech I position from Parks & Rec Division) plus associated costs	35,552	
Contracted Services:	39,678	
Non-termite pest control	7,500	
Termite renewal (annual)	6,500	
Fire alarm inspection	4,500	
Fire extinguisher inspection	500	
Window cleaning (semi-annual)	4,250	
Water treatment for chillers (50%)	4,428	
Floor Buffing	7,000	
Carpet Cleaning	5,000	
Communications Recurring-Nextel phones-2 employees	1,080	
Uniforms	3,600	
Rentals & Leases-Bucket Truck for replacing lights, window repairs, etc.	6,000	
Maintenance Agreements:	37,230	
Elevator Maintenance	20,000	
Backflow Preventor	320	
HVAC Maintenance	16,910	
New Tools	2,500	
Other Current Charges-Annual elevator licenses and operating permits for sewage disposal systems	800	
Office Supplies	400	\$435,779
Pooled (001-4900)		
FPL - electricity	310,000	
City of Bunnell - water	15,000	\$325,000
Insurance (001-7000)		
Property Insurance Premium	260,000	\$260,000
Clerk of the Circuit Court (001-0900)		
Maintenance/Communications (per discussion at budget workshop on 06/26/07)	200,000	\$200,000
Total General Fund		\$1,220,779
Court Facilities Fund (Fund 108)		
Security System (Supp # 2 from Facilities)	45,000	\$45,000
Total Court Facilities Fund		\$45,000
TOTAL COST		<u>\$1,265,779</u>

**Flagler County, Florida
Capital Requests
FY 2007-2008**

Computer Requests					
Division	Description		Quantity	Unit Cost	Amount
Code Enforcement	Rugged Laptop Computer	New	2	2,500	5,000
	Mounting Brackets	New	2	1,100	2,200
Building	Computer	Replace	1	1,500	1,500
Circuit Court Judge	Computer	Replace	5	1,500	7,500
	Multi-function Computer	New	2	11,100	22,200
	Desk Top Printer	New	2	1,800	3,600
	Computer Laptop	New	1	2,500	2,500
	Data/Networking Switches	New	2	2,350	4,700
State Attorney	Computer - Multi-media PC	New	4	1,500	6,000
	Computer related equipment	New	10	1,500	15,000
Public Defender	Computer	New	8	1,445	11,560
	Computer Laptop	New	2	1,591	3,182
Court Related Technology	Equipment for new Judicial Bldg	New	1	236,858	236,858
	Computer Laptop	New	1	2,500	2,500
Airport	File Server	New	1	10,000	10,000
Total Computer Requests					334,300

Vehicle/Maintenance Equipment					
Division	Description		Quantity	Unit Cost	Amount
Airport	Mid-Size Utility Vehicle	New	1	24,000	24,000
Total Vehicle/Maintenance Capital Requests					24,000

**Flagler County, Florida
Capital Requests
FY 2007-2008**

Miscellaneous Request					
Division	Description		Quantity	Unit Cost	Amount
Facilities	KMC Weblite Controller & Phone Modem for Palm Coast Library	New	1	7,671	7,671
Shell Bluff Grant	Playground Equipment	New	1	15,000	15,000
E911	800 Mhz Radio	New	3	2,000	6,000
Airport	Unicom VHF Air Band Base Station	Replace	1	2,000	2,000
	Refrigerator	Replace	1	2,500	2,500
	Bi-Amp Digital Antenna	New	1	5,000	5,000
	Chemical Sprayer	New	1	3,000	3,000
Utilities	Pep Stations for Beverly Beach	Replace	6	1,650	9,900
	Roots Blower to aerate wastewater	New	1	3,834	3,834
Total Miscellaneous Capital Requests					54,905
TOTAL CAPITAL REQUESTS					<u>\$ 413,205</u>

**Flagler County, Florida
5 Year Capital Plan
FY 2007-2008**

CAPITAL PROJECTS	Prior	2008	2009	2010	2011	2012	TOTAL
	Years						
FUNDED							
ADMINISTRATIVE							
Courthouse Feasibility Study		50,000					50,000
Sheriff's Jail - concretable structures	172,637	700,000					872,637
Jail Housing			5,000,000	5,000,000	5,000,000	5,000,000	20,000,000
AIRPORT - Grant Projects:							
Air Traffic Control Tower	157,436	36,379					193,815
Aircraft Rescue & Fire Station				300,000	1,200,000	1,200,000	2,700,000
Aquire land for SR100 access			500,000	1,130,000	500,000	500,000	2,630,000
Commercial Lease Building			700,000				700,000
Environmental Assessment	19,454	278,195					297,649
FBO Area Apron					260,000	260,000	520,000
General Aviation Terminal			340,000				340,000
Overlay	82,622	11,520					94,142
T Hangar Buildings			1,000,000	500,000			1,500,000
Taxiway			1,530,000	2,250,000	3,600,000	3,600,000	10,980,000
EMERGENCY SERVICES							
Burn Building Expansion	401,376		226,984				628,360
John Anderson - New Fire Station	128		1,841,445				1,841,573
Permit & Design for Future Station					45,000		45,000
Station 31- Korona			89,450	57,070			146,520
Station 51 - Espanola			3,450				3,450
Station 92 - Airport					50,000		50,000
ENV SENSITIVE LANDS							
Environmental Lands		1,361,831					1,361,831
Lake Disston		2,000,000					2,000,000
Rabberman Subdivision		700,000					700,000
GRANTS							
Netherton Artificial Reef		70,000					70,000

**Flagler County, Florida
5 Year Capital Plan
FY 2007-2008**

CAPITAL PROJECTS	Prior						TOTAL
	Years	2008	2009	2010	2011	2012	
LIBRARY							
New Facility				3,500,000			3,500,000
Palm Coast Library improvements			181,783		187,490	50,000	419,273
PARKS & RECREATION							
Bay Drive - Development	17,415			550,000			567,415
CR 13 Complex Phase 3				100,000			100,000
FCRA - FFA Relocation	23,826	60,000					83,826
FCRA - Civic Arena	589,713	2,656,431					3,246,144
FCRA - Complex			350,000		3,605,000		3,955,000
FCRA - Ballfields			850,000	1,350,000			2,200,000
Hammock Community Ctr - Tennis Courts		40,000					40,000
Hammock Community Ctr - Parking		40,000					40,000
Hershel King Park - Caretakers Residence			-		120,000		120,000
Hidden Trails - Skate Park		40,000					40,000
Hidden Trails - Lighting				50,000			50,000
Jungle Hut Park Resurface parking lot						200,000	200,000
Malacompra Greenway		115,000	750,000				865,000
Old Dixie Community Park	281,050	20,389					301,439
Princess Place - Bridge Replacement		54,500					54,500
Princess Place - Restrooms						100,000	100,000
Princess Place- Caretakers Residence						25,000	25,000
Scenic Byways	28	1,129,724					1,129,752
Shell Bluff - Development	925	181,000					181,925
Varn Park - Parking	9,899	150,000					159,899
Wadsworth Park - Lighting					40,000		40,000
PUBLIC TRANSPORTATION							
New Building			135,432	5,000,000			5,135,432
PUBLIC WORKS							
Agricultural Museum	36,517	50,000					86,517
Fla East Coast Railway	130,682	25,000	25,000	25,000	25,000	25,000	255,682

**Flagler County, Florida
5 Year Capital Plan
FY 2007-2008**

CAPITAL PROJECTS	Prior	2008	2009	2010	2011	2012	TOTAL
	Years						
ROADS							
Bike Path SR 100 Royal Palms			100,000	300,000			400,000
Countywide Intersection Improvements			50,000		50,000	50,000	150,000
CR 13				1,000,000			1,000,000
CR 302			300,000				300,000
CR 305 Bridge Replacements	1,631,085	4,117,749	5,000,000	1,250,000	2,000,000		13,998,834
CR 305 Widening	1,302,180		2,828,724	2,000,000			6,130,904
CR 55 Bridge Replacement	297	147,023	385,000				532,320
Daytona North			100,000	100,000			200,000
Lehigh Rail	215,614	1,548,000	530,000	100,000	500,000		2,893,614
Matanzas Woods Interchange	5,387	2,876,425	539,600	83,600	1,033,600	33,600	4,572,212
Old Haw Creek Road				1,000,000	1,000,000		2,000,000
Old Kings Road North	8,208,831		650,000	212,000			9,070,831
Roberts Road	28,077	2,061,624					2,089,701
SR A1A Marineland				100,000	100,000		200,000
Water Oak Road	82,910		250,000	2,550,000	2,900,000	2,000,000	7,782,910
UTILITY ENTERPRISE							
Wastewater Treatment Plant		5,724,963					5,724,963
TOTAL FUNDED CAPITAL PROJECTS		\$ 26,245,753	\$ 24,256,868	\$ 28,507,670	\$ 22,216,090	\$ 13,043,600	\$ 127,668,070

**Flagler County, Florida
5 Year Capital Plan
FY 2007-2008**

CAPITAL PROJECTS	Prior	2008	2009	2010	2011	2012	TOTAL
	Years						
UNFUNDED							
ADMINISTRATIVE							
Government Service Building parking		1,000,000					
Judicial Center Building parking		500,000					
Jail Housing		5,000,000					
SR 100 Landscaping Design		25,000					
GSB/JC Main Entry Signalization		500,000					
EMERGENCY SERVICES							
West County- Fire Rescue Station		1,927,494					
John Anderson - New Fire Rescue Station		23,581					
Station 51- Espanola doors & driveway		99,225					
Station 81 - Rima Ridge		10,567					
Station 92 - Airport		202,776					
LIBRARY							
Palm Coast		90,000					
PARKS & RECREATION							
Bay Drive		5,000					
ROADS							
New Roads/Dirt Street Paving		25,000					
Misc Guardrails, Safety		300,000					
PUBLIC TRANSPORTATION							
New Building		250,800					
TOTAL UNFUNDED CAPITAL PROJECTS		\$ 9,959,443					

**Flagler County, Florida
Capital Project Cost
FY 2007-2008**

Description	Estimated Cost	Total Department
Capital Improvements (001-6000)		
Construction of concrete structures at Flagler County Inmate facility	700,000	
Courthouse Rehab study and analysis of the building	50,000	\$750,000
Parks and Recreation (001-6010)		
Scenic Byways Project (see Fund 132 & 307 for balance)	20,000	
Relocation FFA within Flagler County Recreation Area	60,000	
Princess Place Preserve - Styles Creek bridge repair	33,000	
Princess Place Preserve - Island House bridge repair	21,500	\$134,500
Grants (001-8055)		
Netherton Artificial Reef Site ¹	70,000	\$70,000
Grants (001-8113)		
Shell Bluff Park Improvements ¹	181,000	\$181,000
Total General Fund ==>>>		\$1,135,500
Tourist Development Tax Capital (Fund 109)		
Agricultural Museum - Landscaping	50,000	
FCRA Civic Arena (see Fund 309 for balance)	323,577	
Carry Over from Previous Years to be allocated by Board	706,468	\$1,080,045
Constitutional Gas Tax (Fund 112)		
Design CR55 bridge replacement	147,023	
Lehigh Rail construction ¹	1,548,000	
CR305 Bridges - replacement ²	4,117,749	
Roberts Road construction ²	1,761,624	
Florida East Coast Railway crossing rehabilitation	25,000	\$7,599,396
Environmentally Sensitive Lands (Fund 117)		
Purchase of Rabberman Subdivision/Moody Boat Launch parcels	700,000	
Purchase of 140 acres north of Lake Disston	2,000,000	
Purchase of Environmental Lands	1,244,690	\$3,944,690
Park Impact Fees (Fund 132 to 135)		
Hammock Community Center - parking & drainage improvements	40,000	
Hammock Community Center - tennis court	40,000	
Varn Park - parking expansion to the north	150,000	
Scenic Byways Project (see Fund 001 & 307 for balance) ¹	941,493	
Old Dixie Community Park - parking & improvements	20,389	
Hidden Trails Skate Park - slab, fencing and ramps	40,000	\$1,231,882
	Rollover	
New Transportation East Impact Fees (Fund 137)		
Matanzas Woods Parkway - design costs for interchange	230,000	
Matanzas Woods Parkway - extension environmental mitigation ²	2,646,425	\$2,876,425

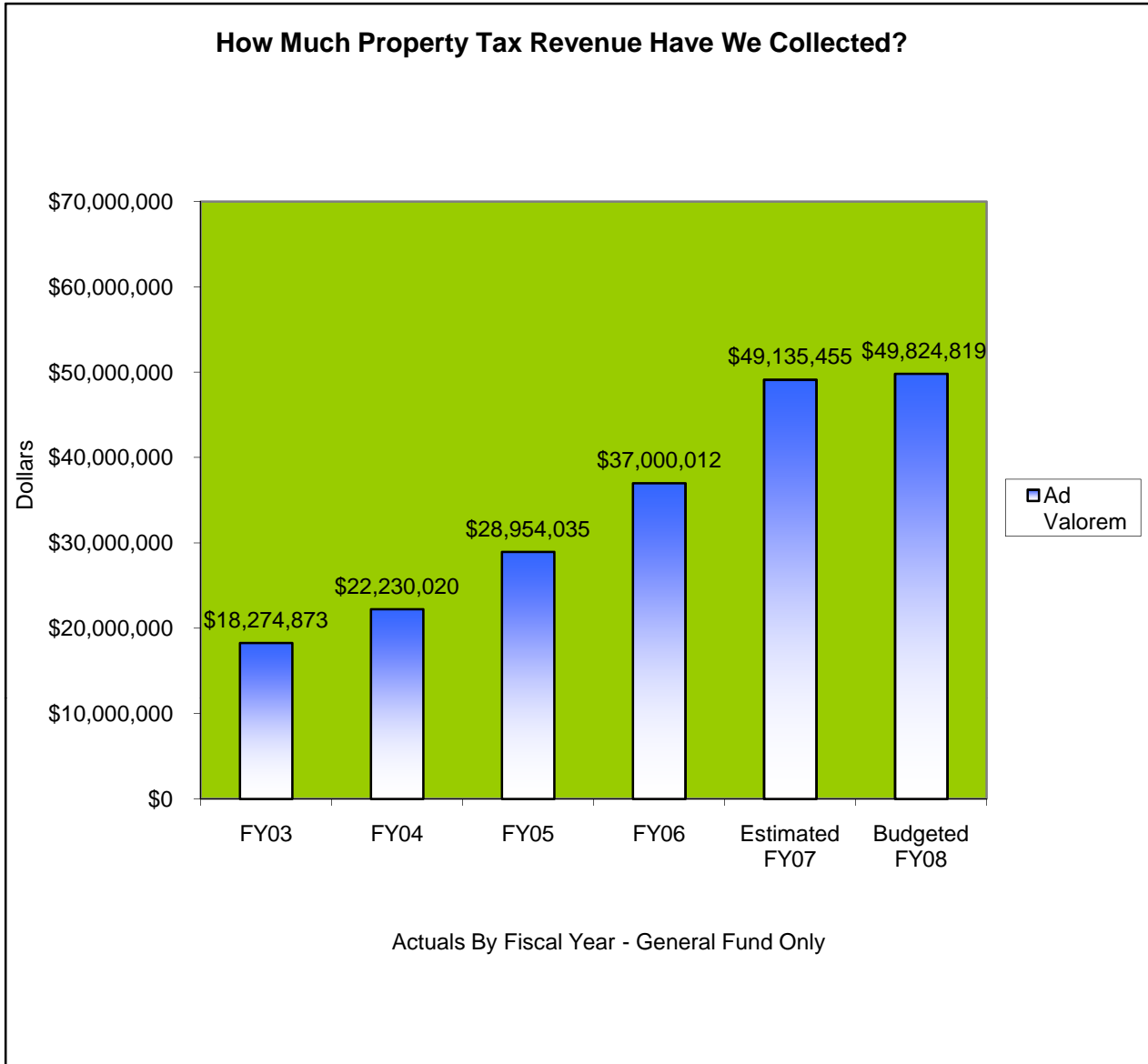
**Flagler County, Florida
Capital Project Cost
FY 2007-2008**

Description	Estimated Cost	Total Department
Economic Development ITM (Fund 141)		
Roberts Road construction (see Fund 112 for balance)	300,000	\$300,000
CPF - Environmental Land Tax (Fund 303)		
Purchase of environmental lands	117,141	\$117,141
Beach Front Park (Fund 307)		
Malacompra - planning & design	115,000	
Scenic Byways Project (see Fund 001 & 132 for balance)	168,231	\$283,231
CPF- Major Projects (Fund 309)		
FCRA Civic Arena (see Fund 109 for balance)	1,626,386	\$1,626,386
Airport (Fund 401)		
Taxiway E ¹	Rollover 11,520	
Control Tower ¹	Rollover 36,379	
Environmental Assessment ¹	Rollover 278,195	\$326,094
Utilities (Fund 404)		
New Wastewater Treatment Plant ²	5,724,963	\$5,724,963
Total Capital Improvement Cost FUNDED		<u>\$26,245,753</u>

¹Offset by grant proceeds

²Partially offset by grant proceeds

Flagler County, Florida
FY 2007-2008



**Flagler County, Florida
FY 2007-2008**

**TYPICALLY-LESS THAN ONE-THIRD OF FLAGLER COUNTY'S TAX BILL
IS FOR COUNTY GOVERNMENT**

EXAMPLE FOR RESIDENTIAL TAX PAYER IN THE CITY OF PALM COAST:

	FY07/08 TAX RATE	PERCENT OF TOTAL TAX BILL
TOTAL - COUNTY-WIDE	4.3346	27.9%
TOTAL - SCHOOL DISTRICT	7.6180	49.1%
TOTAL - CITY (PALM COAST)	2.9623	19.1%
SJRWMD	0.4158	2.7%
INLAND WATER NAVIGATION	0.0345	0.2%
MOSQUITO CONTROL	0.1548	1.0%
GRAND TOTAL	15.5200	100.0%

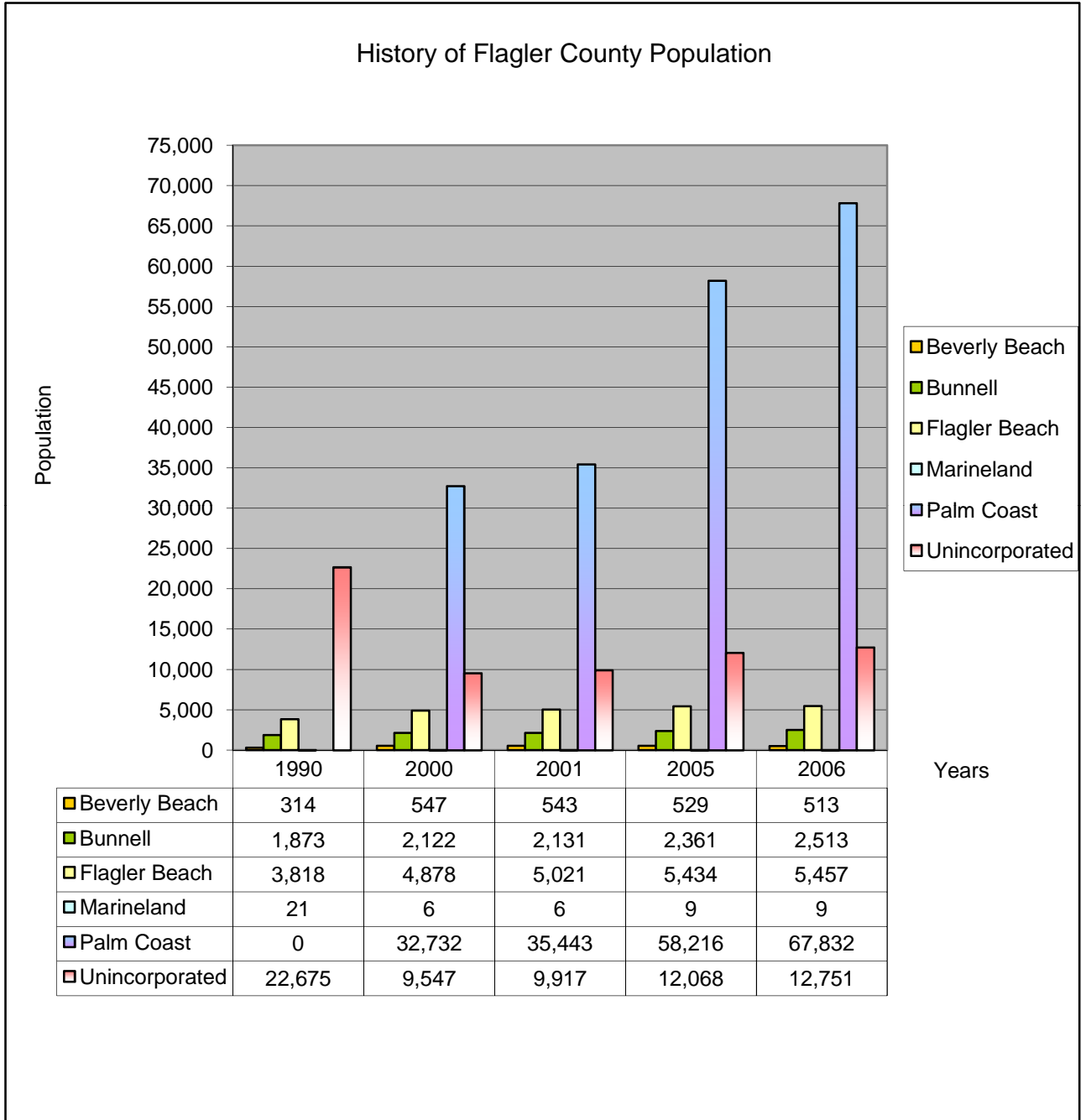
**Flagler County, Florida
FY 2007-2008**

Grants & Aids Funding Request (all Funds) Fiscal Year 2008				
Grants & Aids	FY07 Funded Amount	FY08 Funding Request	FY08 Approved Amount	Purpose
FIND	500	500	500	FIND donation
School Board	100,000	100,000	100,000	Flagler County Youth Center (salaries for staff)
City of Flagler Beach	100,000	100,000	80,000	Beach Lifeguard Program - To provide quality and safety services to the tourists and residents of Flagler County.
Division of Forestry	8,036	7,959	7,959	Fire Control Assessment
Enterprise Flagler	155,000	177,500	177,500	Funds for operating expenses for staff positions, programming, marketing & advertising. Ops \$155,000 Cornerstone \$22,500
Flagler County Health Department	300,000	300,000	300,000	Funds will be used to continue to improve public health clinics, dental & environmental health services, and disaster preparedness.
Flagler Humane Society	284,612	258,862	258,862	Rabies Testing, animal sterilization, animal control services, operation of animal shelter facilities, and animal housing expenses.
Flagler Humane Society Impound		51,000	-	Funding for means to purchase equipment to impound nuisance animals and livestock.
Flagler Soil & Water Conservation	2,415	2,415	2,415	To continue to provide technical assistance from USDA-NRCS, district dues & assessments need to be paid.
Jewish Federation Volusia/Flagler	2,000	2,500	-	To provide backpacks filled with school supplies for the less fortunate children of Flagler & Volusia County.
St. John's Medical Examiner	18,290	18,290	18,290	Medical Examiner Building Allowance
Community Legal Services of Mid-Florida	100,000	51,000	51,000	Project includes providing low income County residents with legal services regarding a variety of civil (non-criminal) legal issues.
Volusia/Flagler County Coalition Funding for Homeless Services		69,005	-	Funding for Homeless services.
Stuart Marchman Foundation Expansion		65,000	-	Capital expansion for the center.
Indigent Health Care	245,000	245,000	245,000	Benevolent fund for medical and dental expenses for low income residents.
Health Care Responsibility Act	200,000	200,000	200,000	State Mandated Health Care Act
Food Pantry	9,000	18,000	18,000	Emergency food for Resource Center.

**Flagler County, Florida
FY 2007-2008**

Grants & Aids Funding Request (all Funds) Fiscal Year 2008				
Grants & Aids	FY07 Funded Amount	FY08 Funding Request	FY08 Approved Amount	Purpose
Indigent Burial	7,000	7,000	7,000	Disposal of deceased residents with no resources for burial services.
Emergency Assistance	50,000	55,000	55,000	Assist residents with past due rent and utilities.
Healthy Communities	19,000	19,000	1,500	Local match for subsidized children's health insurance (Healthy Kids)
Community Services Allocation Committee:				
Aid to ACT	60,000	73,950	60,000	Mental Health Screening
Aid to Stewart Marchman	113,300	113,300	113,300	Substance Abuse Evaluations
Family Life Center	40,000	40,000	40,000	Emergency shelter for victims of domestic violence.
Aid to Children's Advocacy	50,000	50,000	50,000	Childrens physical & sexual abuse assistance.
Boys & Girls Club	30,000	35,000	30,000	Youth enrichment and recreation programs.
United Child Care	58,550	58,550	58,550	Subsidized child day care
Aid-First Call for Help	7,500	7,500	-	2-1-1 and Bunnell Service Center for I & R.
The House Next Door	28,150	46,150	28,150	ALPHA/BETA counseling for at-risk kids; new choices drug education.
Aid to Childrens Home	28,500	28,500	28,500	Emergency shelter for kids removed from their homes.
Aid to African American Society	10,000	10,000	10,000	After school & summer computer & homework assistance.
Aid to United Cerebral Palsy	20,000	35,000	20,000	Services for developmentally disabled adults
Aid to PACE Center for Girls	15,000		-	No funding requested.
Aid-Center for Visually Impaired	8,500	15,000	8,500	Assists visually impaired to learn independent living skills.
RSVP	20,000	20,000	20,000	Volunteer opportunities for Seniors.
TOTALS	2,090,353	2,280,981	1,990,026	

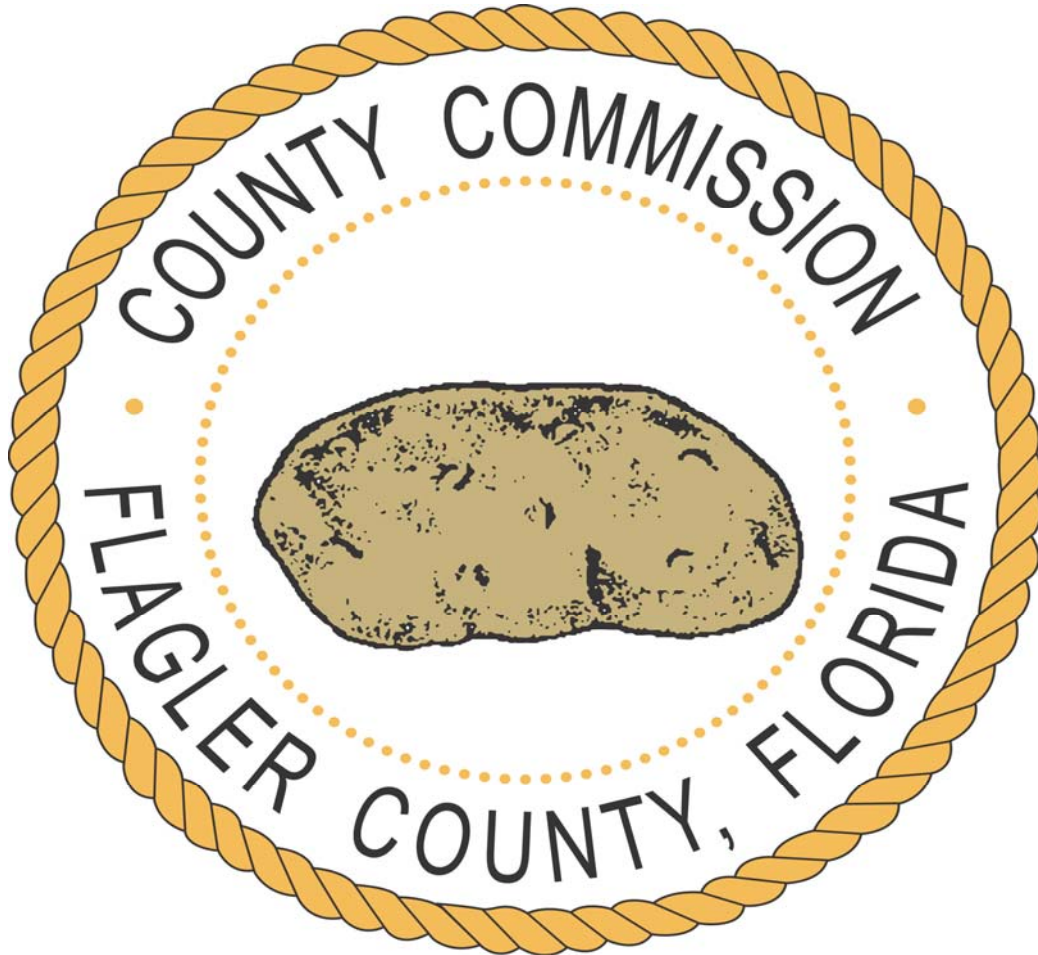
Flagler County, Florida FY 2007-2008



**Flagler County, Florida
FY 2007-2008**

**Millage Rate by Division
for the General Fund**

Operation	Operating	Revenues	Net Budget	Mills	% of Millage	% of Allocation
Administrative	3,042,185	1,741,129	1,301,056	0.1121	2.75%	4.63%
Non-Departmental	10,030,009	9,273,734	756,275	0.0651	1.60%	15.27%
CRA	751,158		751,158	0.0647	1.59%	1.14%
Community Resources	740,101	20,000	720,101	0.0621	1.52%	1.13%
Community Services	2,135,940	839,268	1,296,672	0.1116	2.74%	3.25%
Library Services	1,147,902	58,613	1,089,289	0.0938	2.30%	1.75%
General Services	3,638,787	484,400	3,154,387	0.2716	6.66%	5.54%
Capital Projects	884,500	884,500	-	-	0.00%	1.35%
Parks and Recreation	1,741,030	169,848	1,571,182	0.1353	3.32%	2.65%
Emergency Services	11,389,277	3,380,362	8,008,915	0.6897	16.92%	17.34%
Sheriff	20,415,692	117,482	20,298,210	1.7480	42.88%	31.08%
Property Appraiser	2,385,878		2,385,878	0.2054	5.04%	3.63%
Tax Collector	2,874,418	1,347,286	1,527,132	0.1315	3.23%	4.38%
Supervisor of Elections	617,969		617,969	0.0532	1.31%	0.94%
Clerk of the Circuit Court	761,000		761,000	0.0656	1.61%	1.16%
Other Government Agencies	2,110,386	44,240	2,066,146	0.1780	4.37%	3.21%
Grants & Aid	1,027,039	-	1,027,039	0.0885	2.17%	1.56%
Totals	65,693,271	18,360,864	47,332,407	4.0762	100.00%	100.00%



Approved Budget Fiscal Year 2007-2008

Flagler County, Florida
Summary of Revenues
FY 2007-2008

REVENUE SOURCE	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
TAXES & FEES				
1/2 Cent Local Option Sales Tax	1,244,623	1,238,153	1,318,167	1,230,306
Ad Valorem Taxes	29,490,237	38,128,148	51,690,177	52,983,331
Communications Services Tax	284,102	248,836	286,832	259,560
Delinquent Taxes	645,221		45,000	
Local Option Fuel Tax	520,752	514,265	525,716	462,395
Ninth Cent Fuel Tax	424,587	436,140	430,899	418,355
Solid Waste Franchise Fees	39,109	38,013		128,488
Tourist Development	800,903	770,206	675,581	820,551
TOTAL TAXES & FEES	33,449,534	41,373,761	54,972,372	56,302,986
LICENSES & PERMITS				
Building Permits	1,468,442	1,048,295	800,000	550,000
Education Fee for Inspectors	65,222	49,887	35,000	25,000
Occupational License	8,232	7,401	8,500	7,809
Building Permits Other Cities	138,619	107,162	75,000	70,000
Right of Way Utilization	42,331	53,850	35,000	20,000
Vessel Registrations	33,552	35,719	32,836	34,650
TOTAL LICENSES & PERMITS	1,756,398	1,302,314	986,336	707,459
FEDERAL SOURCES				
Drug Court			48,213	113,472
CDBG-Fla Rock-Sawgrass Rd	28,544	8,737	309,105	
Civil Defense (SLA)	26,416	25,999	26,341	26,591
Community Dev. Block Grant	11,559	462,873		
Drug Rehab-Jail Grant			43,504	
Embry Riddle Complex		12,319		
Emergency Home Energy Asst	4,331	4,490	9,942	7,696
FAA Environmental Assessment				264,285
Ext Taxiway E/Apron Airpark A	85,235	52,791		
FDOT Operating Asst Grant (5311)	76,097	132,194	246,937	250,000
FDOT 5310		62,464		
FDOT Scenic Byways Grant	30,618			
FDOT-Lehigh Rail Trail	63,083	15,839		
FDOT Sidewalk Clubhouse	276,805			
Fire Rescue Team Training	40,536	10,831		
Homeland Security	42,537	19,570	30,020	7,000
Hurricane Charley	3,304			
Hurricane Frances	322,989			
Hurricane Jeanne	22,388			
LAP Grt-Matanzas Woods Pkwy Const				5,250,000
LAP Grt-6 Bridges/CR305	635,714	270,241		
LAP-Scenic Byways PH II			887,749	887,749
Library Reading	420			
Nutrition Services	29,164	30,058	25,535	29,206
Old Amer Act/DDD05	28,432	11,321		
Older American-Title III E	34,992	31,296	34,878	33,937
Planning-Econ Dv Strategy	(32)			
Princess Place-FHWA (Bdwlk)	6,586	21,536		
Reef Program	38,018			
Substance Abuse/Mental HI	3,143	100,818		
Title IIIB Support Services	109,524	110,359	102,131	101,576
Title IIIC1 Congregate Meals	75,828	86,174	74,527	72,551
Title IIIC2 Home Del Meal	55,504	36,429	43,251	42,637
USDA Utility Grant				1,854,900
USDOT/FTA Grant		266,336	115,368	
TOTAL FEDERAL SOURCES	2,051,735	1,772,675	1,997,501	8,941,600

**Flagler County, Florida
Summary of Revenues
FY 2007-2008**

REVENUE SOURCE	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
STATE SOURCES				
Access Rd-Ph B Southside		96,355	13,507	
Air Traffic Control		29,103	125,384	16,895
Alzheimer's Disease Resp	64,414	45,447	55,666	55,791
Beach Restoration		40,000		
Comm Care for the Elderly	185,277	111,109	126,268	126,268
CR305 Design & Construction				2,175,189
DCA-Wildfire Mitigation	30,429	88,531		
DCF thru Coalition-Homeless	3,761	4,000	4,142	
DEP-Lehigh Rail Trail				1,548,000
Design/Const Corp Hangar	244,116			
E911-Wireless Fees	114,596	170,077	165,218	200,433
Econ Dev Transp Grant				1,524,811
Embry Riddle Training Complex	129,558			
EMPA Grant	102,959	102,959	102,959	102,963
EMS C9818 & following yrs	45,062	17,804		
FBIP Moody Boat Launch-Road	21,765			
FDOT County wide Beautification	70,330			
FDOT Environmental Assessment				6,954
ES Matching Grant	112,500	69,427		
FDOT Old Kings Rd-Forest Grove	217,348	952,805		
FDOT SR100 Landscaping	23,640			
FDOT-Landscaping Old Dixie	68,706			
FRDAP-Old Dix Comm Park	6,241	28,871	168,307	
Hazardous Materials Update	3,459	2,380	2,094	2,337
Home Care for the Elderly	637	595	793	
Library State Aid	225,179	254,574	254,574	29,151
Mala Compra Park Addition	12,600	3,403,221		
MalaCompra Arch Site PH II		35,366	152,432	
Marker Holden House	750			
Marker MalaCompra Plntn	750			
Marker Princess Place Lodge	750			
Mosquito Control	8,288	11,988	18,500	18,500
Reef Program				60,000
911 Rural County Grant		29,067		
Roberts Rd Grt#OT07-018				236,813
Rural Area Capital Equip	53,772	71,211	49,662	
Security Enhancements	136,082	53,451	149,652	
Shell Bluff Park -F08014				181,000
Solid Waste Consolidated Grant	191,165	191,176	191,176	277,316
Summer Fodd Program Grant	13,889			
TOPS Grant CR 205/100 to Espnl	12,011			
Transp Disadvantaged Grant	202,474	140,637	178,817	190,590
TOTAL STATE SOURCES	2,302,508	5,950,154	1,759,151	6,753,011
INTERGOVERNMENTAL				
1/2 Cent Sales Tax	3,272,622	2,114,439	2,331,663	1,899,062
Alcoholic Beverage License	15,394	19,879	15,207	15,207
Beverly Beach Stormwater				50,000
Choose Life Plate Fees	4,450	4,203	4,150	
Constitutional Gasoline Tax	1,022,546	1,035,851	1,106,200	1,151,731
Firefighters Supp Comp	3,380	10,766	3,624	7,500
Florida Arts License Plates	2,870			
Insurance Agent County License	28,439	33,811	30,261	30,261
Mobile Home License	8,129	31,418	8,010	8,010
Motor Fuel Use Tax	5,692	5,296		
Racing Tax	223,250	223,250	223,250	223,250
Reef-St.Augustine Port	10,000			10,000

**Flagler County, Florida
Summary of Revenues
FY 2007-2008**

REVENUE SOURCE	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
INTERGOVERNMENTAL (continued)				
Special Fuel/Cty Gas	452,196	459,419	500,674	521,271
State Housing Assistance	928,449	862,111	731,610	813,493
State Revenue Sharing	870,968	1,034,184	1,074,557	1,130,707
Treatment Plant #SI335AA			75,000	75,000
Treatment Plant Ph II			120,000	120,000
Water Reuse System #SJ447AA			75,000	75,000
TOTAL INTERGOVERNMENTAL	6,848,385	5,834,627	6,299,206	6,130,492
CHARGES FOR SERVICES				
ADI Co-pays		5,411	6,384	9,616
Adult Day Care Fees	19,228	24,829	27,315	28,794
Airport User Fees	8,175	5,195	4,550	4,450
Ambulance Fees	2,181,217	1,922,756	2,121,481	2,190,738
Comm Care- Disabled Adults	72			
Comm Care-Elderly Copay	17,913	11,451	9,192	12,000
Covered Arena Events			17,700	
Dev Serv Admin-Other	15,849	6,156	7,326	6,000
Dev Serv Application Fees	4,796	63,675	36,000	36,000
Development Services Fees	61,328	30,721		
DRI Fees/CDD Fees	170,000	19,000	19,000	15,000
Engineering Inspections	76,481	252,506	90,000	75,000
Engineering Staff Time		2,428	543,699	563,000
Fees on Subdivisions	201,404	224,429	96,000	125,000
Fire Inspection Fees	50	2,478		2,000
Fire Inspection Review Fees	16,610	8,412		4,000
Garbage Collection				261,394
Gas Reimb-Outside Agencies	238,200	351,551	288,000	360,000
Hangar Rent	13,067	15,603	15,120	
Hangar Rental - Large	40,058	147,034	250,812	258,230
Helicopter EMS Services	361,900	481,826	344,800	324,720
Home - Full Price Meals	2,273	1,041	1,551	
Land Leases/Rentals	21,930	43,965	81,328	73,250
Medicaid Reimb	57,905	95,527	94,440	102,000
Medwaiver Reimb	48,732	168,465	109,000	121,000
Medwaiver Special Equip	1,310	713		
Meter Installation				1,408
Office Space Rent	147,432	168,183	183,216	189,200
Park Impact - Admin Fee			2,214	
Penalties	2,949	3,690	3,000	7,377
Planning Review Fees	254,659	193,387	120,000	80,000
Professional Staff Time	1,927,619	2,878,934	1,110,500	1,275,113
Princess Place Reserve				8,000
Program Activity Fees	21,124	25,215	27,370	27,370
Recreation Fees	18,250	23,090	23,000	31,000
Recycling Fees	4,694	4,640		9,000
Airport Water Use	8,625	9,888	14,400	14,400
Restaurant Rent	12,179	10,590	11,900	12,250
Sale of Aviation Fuel	426,936	575,374	611,600	555,000
Sale of Jet Fuel	654,719	1,318,498	2,042,370	2,133,000
Sale of Oil	1,975	2,687	2,100	6,000
Sale of Publications	3,115	836		
Sanitary Landfill Fees	713,646	145,467		
School Impact - Admin Fee	9,529	23,221	22,000	12,000
Senior Services	3,660			
Sewer/Wastewater	103,594	105,998	110,424	122,034
Sheriff Fees	84,228	105,508	95,470	111,908
Soil & Water Testing	356	347		

**Flagler County, Florida
Summary of Revenues
FY 2007-2008**

REVENUE SOURCE	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
CHARGES FOR SERVICES (continued)				
Swale Grade Sheet Fees	1,350	3,215	913	1,500
T-Hangar Rent	89,088	97,374	120,960	125,200
Tax Bill Garbage Collection				1,324,630
Tie Down Rent	10,197	16,059	22,560	24,120
Title 3B Homemaking - Copay	1,111	5,496	4,935	4,980
Title IV D Incentive Funds		1,001		
Transportation Impact - Admin Fee			13,589	
Turn On/Off Fee		720		720
Value Adjustment Board Filling	2,910	6,330		2,700
Waste Tire Fees	10,431	6,479		
Water Tap in Fee		252		504
Water Utility Revenue	268,001	315,032	334,224	352,812
TOTAL CHARGES FOR SERVICE	8,340,875	9,932,683	9,040,443	11,004,418
FINES & FORFEITURES				
Alcohol & Other Drug Abuse				1,250
Court Facilities \$15	126,731	177,735	126,731	133,068
Crime Prevention	30,368	37,755		
Crt Innov/Tech (Courts)	21,124	25,962	24,506	27,000
Crt Innov/Tech (Rec \$2)	702,844	610,662	676,000	555,000
Domestic Violence (Incarceration)	2,300	1,763		2,000
Driver Education Safety Act Fines	25,763	36,274	23,838	44,240
Faulty Equipment Affidavits	812	1,100		
Fines for Automation	41,577	53,046	45,071	44,000
Juvenile Assessment	14,524	17,648	19,618	18,946
Legal AID \$16.25	43,792	52,282	42,082	46,979
Library Fines	27,031	30,267	29,537	31,013
Sale of Confiscated Equipment	111,847	67,800		
Teen Court	8,661	44,931	30,000	49,473
Violation of Local Ordinances	2,941	1,382		
TOTAL FINES & FORFEITURES	1,160,315	1,158,607	1,017,383	952,969
INTEREST	1,301,897	4,968,331	2,013,063	1,362,286
MISCELLANEOUS				
Admin Fee on Fuel	11,978	15,278	10,648	12,000
Advertising Income	7,688	15,960	20,000	20,000
Bimini Gardens MSBU	5,493	5,762	5,887	5,887
City of Bunnell	2,500	5,908	73,465	70,291
City of Flagler Beach	9,336	100,000	153,744	153,744
City of Palm Coast		755,943		
Colbert-Special Assessments	386,427	422,309	426,701	409,826
Contributions in AID	70,510	484,336		
Copies - Engineering	221	172	50	
Culture-Recreation Impact Fees	195,480	85,574	92,003	47,004
Customer Service	15,890			
Damage to County Property	4,155	1,420		
DNSD/delinquent-paving	25,064			
Delinquent Special Assessment	4,410			
DNSD/Assessment-Paving	111,469	127,057	127,487	127,487
DNSD/Front Foot Assessment	119,411	136,110	136,593	136,593
DNSD/Delinquent-Frt Foot	26,850			
Donations	238,970	287,838	242,462	21,300
E911 Assessment	257,400	290,160	280,892	283,701
E911 Voice Over IP			120	
Emergency Services	10,480			
Govt Entities-School Bd			1,131,230	396,214

**Flagler County, Florida
Summary of Revenues
FY 2007-2008**

REVENUE SOURCE	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
<u>MISCELLANEOUS (continued)</u>				
Health Insurance Premiums	5,023,891	8,378,444	8,631,017	9,968,481
Loss to Equipment/Bldg	57,816	10,949		
Meal Sites - Senior Services C1	14,499	11,921	12,000	19,511
Meals on Wheels - C2	19,975	21,433	21,475	10,927
Miscellaneous Reimbursements	211,060	394,892	136,638	233,341
Mosquito Control	3,449	3,633	4,139	3,733
Planning & Zoning	1,279			
Radon BCAF Commissions	1,105	1,324	2,000	750
Refund Fuel Taxes - State	35,477	38,633		31,937
Refund-Prior Year Expense	120,743	127,611		50,000
Reimb Labor/Veh/Other	16,945	195,709	112,376	147,600
Rental Income	1,315	1,340	1,200	59,940
Road & Street Impact Fees	1,301,566	688,774	343,666	481,981
Sale of Surplus Materials	35,482			
Sale-Fixed Assets	51,142	33,597		6,000
Sale of Timber	30,011			
Settlements	143,504	130,000		
Sale of Surplus Equip/Land	842	424		
Sale of Surplus Fill Dirt	140,289	586,282	1,015,200	
Transportation-Senior Services	10,805	7,357	7,351	6,802
Utility Impact Fees	415,896	166,180		
Workman's Compensation	2,400	1,349		
TOTAL MISCELLANEOUS	9,143,223	13,533,679	12,988,344	12,705,050
<u>INTERFUND TRANSFERS</u>	5,581,822	6,513,580	4,612,219	1,905,499
<u>LOAN/LEASE PROCEEDS</u>	85,138,832		1,119,656	3,580,063
<u>EXCESS FEES</u>				
Bailiff	1,939	156		
Dispatch	15,572	33		
Jail Department	10,636	34		
Law Enforcement	44,643	1,819		
Clerk of Circuit Court	1,391,213	614,596	200,000	
Property Appraiser	247,854	85,887		
Supervisor of Elections	3,934	4,861		
Tax Collector	1,162,304	1,350,733	1,159,125	1,347,286
TOTAL EXCESS FEES	2,878,095	2,058,119	1,359,125	1,347,286
<u>OTHER SOURCES</u>				
Bus Fares	344,605	550,765	600,000	496,399
Developer Contribution	17,973	152,500		
DOT Drainage Easement	805,000			
TOTAL OTHER SOURCES	1,167,578	703,265	600,000	496,399
<u>REVENUE ADJUSTMENTS</u>				
Less 5% Adjustments Required by State Statute			(3,783,990)	(3,871,674)
<u>CASH BALANCE FORWARD</u>				
			64,250,778	44,098,472
TOTAL REVENUES	\$ 161,121,197	\$ 95,101,795	\$ 159,231,587	\$ 152,416,316

**Flagler County, Florida
Revenues
FY 2007-2008**

GENERAL FUND 001

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Taxes					
Ad Valorem Taxes	\$ 28,334,327	\$ 37,000,012	\$ 50,540,809	\$ 49,135,455	\$ 49,824,819
Delinquent	619,708		45,000		
Total Taxes	28,954,035	37,000,012	50,585,809	49,135,455	49,824,819
Licenses and Permits					
Occupational Licenses	8,232	7,401	8,500	8,067	7,809
Vessel Registrations	33,552	35,719	32,836	33,708	34,650
Total Licenses and Permits	41,784	43,120	41,336	41,775	42,459
Intergovernmental Revenues					
State Homeland Security	42,537	19,570	30,020	20,319	7,000
Fire Rescue Team Training		10,831			
DOF-Fire Services Grant	40,536				
Drug Rehab-Jail			43,504	43,504	
Law Enforcement Block Grant				10,000	
Federal - Civil Defense SLA	26,416	25,999	26,341	26,591	26,591
Coastal Impact Assistance Grant	28,544				
Hurricane Frances	322,989				
Hurricane Jeanne	7,512				
Planning-Economic Development Strategy	(32)				
Substance Abuse/Mental Health	3,143	818			
Emergency Home Energy Assistant	4,331	4,490	9,942	7,185	7,696
Older American Act/DDD05	28,432	11,321			
Older American Title IIIE	34,992	31,296	34,878	35,262	33,937
Title IIIB Support Services	109,524	110,359	102,131	80,782	101,576
Title IIIC1 Congregate Meals	75,828	86,174	74,527	65,416	72,551
Title IIIC2 Home Delivered Meals	55,504	36,429	43,251	45,174	42,637
Nutrition Services	29,164	30,058	25,535	26,208	29,206
Substance Abuse Prevention		100,000			
Princess Place-FHWA Boardwalk	6,586	21,536			
Federal - Reef Program	38,018				
Library - Summer Reading	420				
Drug Court			48,213	45,054	113,472
EMS "C" Grant	45,062	17,804		21,450	
EMPA Grant	102,959	102,959	102,959	96,257	102,963
EMS Rural Matching Grant	112,500	69,427			
Hazardous Materials Update	3,459	2,380	2,094	2,094	2,337
Small County Grant				8,000	
FDOT-SR100 Landscaping Grant	23,640				
FDOT-Landscaping Old Dixie	68,706				
DCA - Wildfire Mitigation	30,429	88,531			

**Flagler County, Florida
Revenues
FY 2007-2008**

GENERAL FUND 001 (continued)

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues (continued):					
Alzheimer's Disease Respite	64,414	45,447	55,666	52,570	55,791
Home Care for the Elderly	637	595	793		
DCF thru Coalition-Homeless	3,761	4,000	4,142	4,142	
Community Care for the Elderly	185,277	111,109	126,268	95,024	126,268
Summer Food Program Grant	13,889				
Marker - Holden House	750				
Marker - Mala Compra Plantation	750				
Marker - Princess Place Lodge	750				
FCT - Mala Compra Oceanfront Park	12,600	3,403,221			
Library Leaps & Bounds				10,000	
Mala Compra Ctr PhIII		35,366	152,432	169,859	
Aid to Libraries	225,179	254,574	254,574	33,935	29,151
State Grants - Reef Program					60,000
FBIP Moody Boat Launch-Road	21,765				
Florida Recreation Development Assistance	6,241	28,871	168,307	171,393	181,000
Countywide Beautification	70,330				
State Revenue Sharing	870,968	1,034,184	1,074,557	1,102,274	1,130,707
Racing Tax	223,250	223,250	223,250	223,250	223,250
Sales Tax 1/2 Cent Revenue (split 180)	1,640,692	2,066,230	1,144,334	1,186,615	1,466,607
1/2 Cent Sales Tax - Emergency	1,254,672				
Firefighters Supplemental Compensation	3,380	10,766	3,624	5,440	7,500
Florida Arts License Plate Fees	2,870				
Choose Life License Plate Fees	4,450	4,203	4,150		
Reef St. Augustine Port					10,000
Total Intergovernmental Revenue	5,847,824	7,991,798	3,755,492	3,587,798	3,830,240
Charges for Services					
Gas Reimbursement - Outside Agencies	238,200	351,551	288,000	404,408	360,000
Outside Agencies				121	
Sheriff Fees	84,228	105,508	95,470	113,551	111,908
Value Adjustment Board Filing	2,910	6,330		3,195	2,700
Staff Time / Administration Charges	276,294	458,815	76,934	266,171	240,500
Fire Inspection Fees	50				
Ambulance Fees	2,181,217	1,922,756	2,121,481	2,636,090	2,190,738
Helicopter EMS Services	361,900	481,826	344,800	319,800	324,720
Soil & Water Testing	356	347		344	
Adult Day Care Fees	19,228	24,829	27,315	29,325	28,794
Community Care for the Elderly Co-pay	17,913	11,451	9,192	19,545	12,000
Home - Full Price Meals	2,273	1,041	1,551	1,085	
Community Care Disabled Adults	72				
Medwaiver Reimbursement	17,492	83,833	25,000	64,967	25,000
Medwaiver Special Equipment	1,310	713			

**Flagler County, Florida
Revenues
FY 2007-2008**

GENERAL FUND 001 (continued)

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Charges for Services (continued):					
Title 3B Homemaking-copay	1,111	5,496	4,935	4,625	4,980
ADI Co-pays		5,411	6,384	5,480	9,616
Program Activity Fees	21,124	25,215	27,370	27,370	27,370
Senior Services	3,660				
Recreation Fees	18,250	23,090	23,000	23,000	31,000
Recreation Fees - Princess Place Preserve					8,000
Covered Arena Events			17,700		
Title IV-D incentive funds		1,001			
Fire Inspection Reviews	16,610	32			
Sale of Publications	3,115	836			
Total Charges for Services	3,267,313	3,510,081	3,069,132	3,919,077	3,377,326
Fines and Forfeitures					
Fines for Automation	41,577	53,046	45,071	44,000	44,000
Library Fines	27,031	30,267	29,537	32,947	31,013
Driver Ed TF (Ord 2003-07)	25,763	36,274	23,838	43,409	44,240
Faulty Equipment Affidavits	812	1,100		796	
Total Fines and Forfeitures	95,183	120,687	98,446	121,152	119,253
Miscellaneous Revenues					
Interest-MMIA & Investments	202,663	717,893	418,755	460,894	222,030
Rental Income	115	1,340	1,200	500	59,940
Swap Interest		13,950		16,005	
Loss to Equipment /Bldg	28,249				
Workman's Compensation	1,653	1,349			
Sale-Fixed Assets	18,295	1,285			5,000
Surplus Equip/Land	842	424			
Sale of Timber	29,189				
Contributions in Aid	2,300				
Donations	238,970	285,202	242,462	16,556	20,000
Donations-Meal Site	14,499	11,921	12,000	11,700	19,511
Donations-Transportation Senior Srv	10,805	7,357	7,351	5,790	6,802
Donations-Meals on Wheels	19,975	21,433	21,475	19,940	10,927
John Clegg Memorial Library		525			
City of Bunnell	2,500	5,908	73,465	70,290	70,291
City of Flagler Beach		100,000	100,000	100,000	100,000
Donations-Princess Place		920		1,300	1,300
Permissive Use License				47,053	
Admin. Fee on Fuel	11,978	15,278	10,648	8,226	12,000
Refund Fuel Taxes - State	35,477	38,633		21,702	31,937
Refund - Prior Year Expense	3,734	4,367		16,443	

**Flagler County, Florida
Revenues
FY 2007-2008**

GENERAL FUND 001 (continued)

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues (continued):					
Settlements		130,000			
Reimburse Labor / Vehicle / Other	13,278	188,458	112,376	144,000	147,600
Miscellaneous	197,105	380,252	133,398	658,054	226,741
Emergency Services	10,480			4,125	
Geographic Info Copies		150		765	
Total Miscellaneous Revenues	842,107	1,926,645	1,133,130	1,603,343	934,079
Other Sources: Interfund Transfers Excess Fees					
Interfund Transfer	346,878	243,074	97,796	3,097,796	11,169
Loan Proceeds	11,346,000				
Excess Fees Clerk of Court	1,391,213	614,596	200,000		
Law Enforcement	44,643	1,819			
Jail Department	10,636	34			
Dispatch	15,572	33			
Bailiff	1,939	156			
Excess Fees Property Appraiser	247,854	85,887			
Excess Fees Tax Collector	1,159,125	1,347,286	1,159,125	1,505,609	1,347,286
Excess Fees Super of Elections	3,934	4,861			
Developers	17,973	25,000			
Total Other Sources	14,585,767	2,322,746	1,456,921	4,603,405	1,358,455
Other Uses:					
5% Statutory Revenue Reduction			(2,868,888)		(2,856,300)
Cash Carry Forward ¹	2,745,579	9,459,829	9,611,466	9,459,829	9,062,940
Total Other Uses	2,745,579	9,459,829	6,742,578	9,459,829	6,206,640
Total Revenue	\$ 56,379,592	\$ 62,374,918	\$ 66,882,844	\$ 72,471,834	\$ 65,693,271

FY08 Fund Balance
 Estimated Revenues \$ 72,471,834
 Estimated Expenses (63,408,894)
 9,062,940

Millage 4.0762

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

COUNTY TRANSPORTATION TRUST FUND 102

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Taxes					
Ninth Cent Fuel Tax (split)	\$ 359,839	\$ 381,777	\$ 370,899	\$ 355,491	\$ 358,355
Local Option Fuel Tax (split)	504,627	500,229	510,716	460,959	447,395
Total Taxes	864,466	882,005	881,615	816,451	805,750
Intergovernmental Revenues					
20% Gasoline Tax	204,509	207,170	221,240	213,384	230,346
Special Fuel / Cty Gas	452,196	459,419	500,674	460,370	521,271
Motor Fuel Use Tax	5,692	5,296		5,446	
Reimb FEMA	15,211				
Total Intergovernmental Revenues	677,608	671,886	721,914	679,200	751,617
Charges for Services					
Staff Time/Administration Charges	1,119,773	1,718,498	939,342	939,342	950,490
Total Charges for Services	1,119,773	1,718,498	939,342	939,342	950,490
Miscellaneous Revenues					
Interest - MMIA & Investments	9,104	14,844	15,682	12,799	14,442
SWAP Interest		1,792		1,606	
Loss to Equipment/Bldg	23,144			2,934	
Workers Compensation	221				
Sale of Fixed Assets	28,057	29,128		45	
Refund-Prior Year Expense	263	42		226	
Reimb Labor/Veh/Other	3,667	7,251			
Miscellaneous	74	1,204		1,282	
Total Miscellaneous Revenues	64,530	54,261	15,682	18,892	14,442
Other Sources					
Interfund Transfer	164,136				
Const Gas Tax	260,100	110,100	110,100	110,100	110,100
Total Other Sources	424,236	110,100	110,100	110,100	110,100

**Flagler County, Florida
Revenues
FY 2007-2008**

COUNTY TRANSPORTATION TRUST FUND 102 (continued)

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Other Uses					
5% Statutory Revenue Reduction			(127,144)		(102,811)
Cash Carry Forward ¹	916,656	754,175	348,480	594,167	317,996
Total Other Uses	916,656	754,175	221,336	594,167	215,185
TOTAL FUND	\$ 4,067,269	\$ 4,190,925	\$ 2,889,989	\$ 3,158,151	\$ 2,847,584

	Fund Balance FY 08
Revenues	\$ 3,158,151
Expenses	<u>(2,840,155)</u>
	317,996

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

LEGAL AID FUND 105

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Legal Aid \$16.25	21,408	26,118	21,999	23,703	24,888
Total Miscellaneous Revenues	21,408	26,118	21,999	23,703	24,888
Other Sources					
Interfund Transfer	9,702	27,798	71,872	71,872	21,014
Total Other Sources	9,702	27,798	71,872	71,872	21,014
Other Uses					
5% Statutory Revenue Reduction			(1,100)		(1,244)
Cash Carry Forward ¹		24,063	7,229	10,767	6,342
Total Other Uses		24,063	6,129	10,767	5,098
TOTAL FUND	\$ 31,110	\$ 77,979	\$ 100,000	\$ 106,342	\$ 51,000

	Fund Balance FY 08
Revenues	\$ 106,342
Expenses	<u>(100,000)</u>
	6,342

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

LAW ENFORCEMENT TRUST FUND 106

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Fines and Forfeits					
Sale of Confiscated Equip	\$ 111,847	\$ 67,800		\$ 26,764	
Total Fines and Forfeits	111,847	67,800		26,764	
Miscellaneous Revenues					
Interest - MMIA & Investments	2,474	2,836		2,300	2,400
Total Miscellaneous Revenues	2,474	2,836		2,300	2,400
Other Uses					
Cash Carry Forward ¹	71,092	49,550	31,360	69,218	66,922
Total Other Uses	71,092	49,550	31,360	69,218	66,922
TOTAL FUND	\$ 185,413	\$ 120,186	\$ 31,360	\$ 98,282	\$ 69,322

	Fund Balance FY 08
Revenues	\$ 98,282
Expenses	<u>(31,360)</u>
	66,922

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

LAW LIBRARY FUND 107

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Charges for Services					
Law Library \$16.25	22,384	26,164	20,083	20,083	22,091
Total Charges for Services	22,384	26,164	20,083	20,083	22,091
Miscellaneous Revenues					
Interest - MMIA & Investments	2	305		342	342
Total Miscellaneous Revenues	2	305		342	342
Other Uses					
5% Statutory Revenue Reduction			(1,004)		(1,105)
Cash Carry Forward ¹	2,611	2,337		7,244	8,590
Total Other Uses	2,611	2,337	(1,004)	7,244	7,485
TOTAL FUND	\$ 24,997	\$ 28,806	\$ 19,079	\$ 27,669	\$ 29,918

	Fund Balance FY 08
Revenues	\$ 27,669
Expenses	<u>(19,079)</u>
	8,590

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

COURT FACILITIES FUND 108

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Court Facilities \$15	126,731	177,735	126,731	173,016	133,068
Interest - MMIA & Investments	3,760	12,417	3,760	19,098	3,760
Total Miscellaneous Revenues	130,491	190,152	130,491	192,114	136,828
Other Uses					
5% Statutory Revenue Reduction			(6,524)		(6,841)
Cash Carryforward ¹	117,319	229,821	336,309	385,925	117,763
Total Other Uses	117,319	229,821	329,785	385,925	110,922
TOTAL FUND	\$ 247,810	\$ 419,973	\$ 460,276	\$ 578,039	\$ 247,750

	Fund Balance FY 08
Revenues	\$ 578,039
Expenses	<u>(460,276)</u>
	117,763

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

**TOURIST DEVELOPMENT FUND 109
CAPITAL IMPROVEMENTS (50%)**

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Sales, Use & Fuel	\$ 240,271	\$ 231,062	\$ 202,675	\$ 238,995	\$ 246,165
Interest - MMIA & Investments	13,740	31,416	18,176	34,000	38,251
Total Miscellaneous Revenues	254,011	262,478	220,851	272,995	284,416
Other Uses					
5% Statutory Revenue Reduction			(11,042)		(14,221)
Cash Carry Forward ¹	511,076	677,124	738,107	796,058	956,264
Total Other Uses	511,076	677,124	727,065	796,058	942,043
TOTAL FUND	\$ 765,087	\$ 939,602	\$ 947,916	\$ 1,069,053	\$ 1,226,459

	Fund Balance FY 08
Revenues	\$ 1,069,053
Expenses	<u>(112,789)</u>
	956,264

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

**TOURIST DEVELOPMENT FUND 110
PROMOTIONAL ACTIVITIES (35%)**

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Sales, Use & Fuel	\$ 440,497	\$ 423,613	\$ 371,570	\$ 438,159	\$ 451,304
Interest - MMIA & Investments	6,130	26,122	18,707	29,000	23,207
Total Miscellaneous Revenues	446,627	449,735	390,277	467,159	474,511
Other Uses					
5% Statutory Revenue Reduction			(19,513)		(23,725)
Cash Carry Forward ¹	185,822	507,277	516,850	672,530	580,175
Total Other Uses	185,822	507,277	497,337	672,530	556,450
TOTAL FUND	\$ 632,449	\$ 957,012	\$ 887,614	\$ 1,139,689	\$ 1,030,961

	Fund Balance FY 08
Revenues	\$ 1,139,689
Expenses	<u>(559,514)</u>
	580,175

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

**TOURIST DEVELOPMENT FUND 111
BEACH RESTORATION (15%)**

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Sales, Use & Fuel	\$ 120,135	\$ 115,531	\$ 101,336	\$ 119,498	\$ 123,082
Beach Restoration Project		40,000			
Interest - MMIA & Investments	9,792	22,783	8,651	30,000	27,993
Total Miscellaneous Revenues	129,927	178,314	109,987	149,498	151,075
Other Uses					
5% Statutory Revenue Reduction			(5,499)		(7,553)
Cash Carry Forward ¹	444,798	480,100	558,776	602,967	699,848
Total Other Uses	444,798	480,100	553,277	602,967	692,295
TOTAL FUND	\$ 574,725	\$ 658,414	\$ 663,264	\$ 752,465	\$ 843,370

	Fund Balance FY 08
Revenues	\$ 752,465
Expenses	<u>(52,617)</u>
	699,848

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

CONSTITUTIONAL GAS TAX FUND 112

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
80% Constitutional Gas Tax	\$ 818,037	\$ 718,581	\$ 884,960	\$ 855,536	\$ 921,385
FDOT - Lehigh Rail Trail	63,083				
LAP Grant - Design 6 Bridges / CR305	635,714				
FDOT Sidewalk - ClubHouse	276,805				
TOPS Grt CR 205 / CR 100 to Espnl	12,011				
DEP - Lehigh Rail Trail		15,839		35,847	1,548,000
Roberts Rd. Grant#OT07-018					236,813
OTTED Roberts Road				17,500	1,524,811
LAP Grt - 6 Bridges / CR305/A801		270,241			2,175,189
Total Intergovernmental Revenues	1,805,650	1,004,661	884,960	908,883	6,406,198
Miscellaneous Revenues					
Interest-MMIA & Investments	172,405	194,009	65,000	340,000	75,000
Swap Interest		28,516		32,000	
Sale-Fixed Assets	2,843				
Contributions & Donations				50,000	
Total Miscellaneous Revenues	175,248	222,525	65,000	422,000	75,000
Other Uses					
5% Statutory Revenue Reduction			(47,498)		(49,819)
Cash Carry Forward ¹	5,810,094	7,147,508	7,008,383	7,131,300	7,585,877
Total Other Uses	5,810,094	7,147,508	6,960,885	7,131,300	7,536,058
TOTAL FUND	\$ 7,790,992	\$ 8,374,694	\$ 7,910,845	\$ 8,462,183	\$ 14,017,256

	Fund Balance FY 08
Revenues	\$ 8,462,183
Expenses	<u>(876,306)</u>
	7,585,877

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

ENVIRONMENTALLY SENSITIVE LANDS BOND FUND 117

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	113,120	312,708	260,000	264,881	50,000
Sale of Surplus Materials	35,482				
Debt Issuance Proceeds	6,665,000				
Debt Issuance Premium	32,832				
Total Miscellaneous Revenues	6,846,434	312,708	260,000	264,881	50,000
Other Uses					
5% Statutory Revenue Reduction			(13,210)		(2,500)
Cash Carry Forward ¹	982,057	6,677,032	4,930,725	6,981,074	3,943,745
Total Other Uses	982,057	6,677,032	4,917,515	6,981,074	3,941,245
TOTAL FUND	\$ 7,828,491	\$ 6,989,740	\$ 5,177,515	\$ 7,245,955	\$ 3,991,245

	Fund Balance FY 08
Revenues	\$ 7,245,955
Expenses	<u>(3,302,210)</u>
	3,943,745

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

UTILITY REGULATORY AUTHORITY FUND 120

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest- MMIA and Investments	\$ 5,845	\$ 1,590	\$ 500	\$ 800	\$ 1,200
Refund-Prior Year Expense		27			
Total Miscellaneous Revenues	5,845	1,617	500	800	1,200
Other Uses					
5% Statutory Revenue Reduction			(25)		(60)
Cash Carry Forward ¹	1,231,150	28,081	29,580	26,460	18,036
Total Other Uses	1,231,150	28,081	29,555	26,460	17,976
TOTAL FUND	\$ 1,236,995	\$ 29,698	\$ 30,055	\$ 27,260	\$ 19,176

	Fund Balance FY 08
Revenues	\$ 27,260
Expenses	<u>(9,224)</u>
	18,036

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

GOVERNMENT SERVICES BUILDING ADMINISTRATION 125

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Government Entities-School Board			\$ 236,246	\$ 227,899	\$ 396,214
Total Miscellaneous Revenues			236,246	227,899	396,214
Other Sources					
Interfund Transfer			298,247	298,247	511,599
Total Other Sources			298,247	298,247	511,599
TOTAL FUND			<u>\$ 534,493</u>	<u>\$ 526,146</u>	<u>\$ 907,813</u>

	Fund Balance FY 08
Revenues	\$ 526,146
Expenses	<u>(526,146)</u>

**Flagler County, Florida
Revenues
FY 2007-2008**

TRANSPORTATION EAST IMPACT FEES FUND 130

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
FDOT Old Kings Road to Forest Grove	\$ 217,348	\$ 952,805			
Total Intergovernmental Revenues	217,348	952,805			
Miscellaneous Revenues					
Interest-MMIA & Investments	136,554	176,836	40,450	14,822	15,440
Settlements	143,504				
Total Miscellaneous Revenues	280,058	176,836	40,450	14,822	15,440
Other Sources					
Interfund Transfer				241,817	
Total Other Sources				241,817	
Other Uses					
5% Statutory Revenue Reduction			(2,023)		(772)
Cash Carry Forward ¹	6,090,626	6,206,743	599,774	151,456	343,129
Total Other Uses	6,090,626	6,206,743	597,751	151,456	342,357
TOTAL FUND	\$ 6,588,032	\$ 7,336,384	\$ 638,201	\$ 408,095	\$ 357,797

	Fund Balance FY 08
Revenues	\$ 408,095
Expenses	<u>(64,966)</u>
	343,129

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

TRANSPORTATION WEST IMPACT FEES FUND 131

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 5,765	\$ 2,518	\$ 2,250	\$ 3,791	\$ 925
Road & Street Impact Fees	188,044	112,596	100,000	68,740	60,353
Total Miscellaneous Revenues	193,809	115,114	102,250	72,531	61,278
Other Uses					
5% Statutory Revenue Reduction			(5,113)		(3,063)
Cash Carry Forward ¹	192,254	107,120		(128,746)	(57,215)
Total Other Uses	192,254	107,120	(5,113)	(128,746)	(60,278)
TOTAL FUND	\$ 386,063	\$ 222,234	\$ 97,137	\$ (56,215)	\$ 1,000

	Fund Balance FY 08
Revenues	\$ (56,215)
Expenses	<u>(1,000)</u>
	(57,215)

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

NEW PARK IMPACT FEES FUND 132

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Federal Sources					
Scenic Byways PH II			\$ 887,749		\$ 887,749
Total Federal Sources			887,749		887,749
Miscellaneous Revenues					
Interest-MMIA & Investments	7,687	16,360	3,000	20,497	18,945
Culture - Recreation	88,989	51,856	46,442	21,579	17,449
Donation - City of Flagler Beach			53,744		53,744
Total Miscellaneous Revenues	96,676	68,216	103,186	42,076	90,138
Other Uses					
5% Statutory Revenue Reduction			(5,159)		(1,814)
Cash Carry Forward ¹	276,582	345,309	425,387	388,992	363,892
Total Other Uses	276,582	345,309	420,228	388,992	362,078
TOTAL FUND	\$ 373,258	\$ 413,525	\$ 1,411,163	\$ 431,068	\$ 1,339,965

	Fund Balance FY 08
Revenues	\$ 431,068
Expenses	<u>(67,176)</u>
	363,892

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

NEW PARK IMPACT FEES FUND 133

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 3,143	\$ 4,893	\$ 1,400	\$ 4,386	\$ 388
Culture-Recreation	7,785	13,316	11,275	3,490	9,396
Total Miscellaneous Revenues	10,928	18,209	12,675	7,876	9,784
Other Uses					
5% Statutory Revenue Reduction			(633)		(489)
Cash Carry Forward ¹	130,342	121,375	87,394	90,050	7,757
Total Other Uses	130,342	121,375	86,761	90,050	7,268
TOTAL FUND	\$ 141,270	\$ 139,584	\$ 99,436	\$ 97,926	\$ 17,052

	Fund Balance FY 08
Revenues	\$ 97,926
Expenses	<u>(90,169)</u>
	7,757

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

NEW PARK IMPACT FEES FUND 134

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 3,236	\$ 6,439	\$ 600	\$ 5,238	\$ 550
Culture-Recreation	77,538	6,443	26,500	2,148	13,423
Total Miscellaneous Revenues	80,774	12,882	27,100	7,386	13,973
Other Uses					
5% Statutory Revenue Reduction			(1,355)		(699)
Cash Carry Forward ¹	88,517	144,652	133,742	140,627	7,518
Total Other Uses	88,517	144,652	132,387	140,627	6,819
TOTAL FUND	\$ 169,291	\$ 157,534	\$ 159,487	\$ 148,013	\$ 20,792

	Fund Balance FY 08
Revenues	\$ 148,013
Expenses	<u>(140,495)</u>
	7,518

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

NEW PARK IMPACT FEES FUND 135

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 1,453	\$ 1,412	\$ 500	\$ 1,896	\$ 809
Culture-Recreation	21,168	13,959	7,786	10,314	6,736
Total Miscellaneous Revenues	22,621	15,371	8,286	12,210	7,545
Other Uses					
5% Statutory Revenue Reduction			(414)		(377)
Cash Carry Forward ¹	55,327	29,322	41,072	44,274	56,175
Total Other Uses	55,327	29,322	40,658	44,274	55,798
TOTAL FUND	\$ 77,948	\$ 44,693	\$ 48,944	\$ 56,484	\$ 63,343

	Fund Balance FY 08
Revenues	\$ 56,484
Expenses	<u>(309)</u>
	56,175

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

CITY OF PALM COAST IMPACT FEE FUND 136

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
FDOT Matanzas Woods Parkway					\$ 2,634,725
Total Intergovernmental Revenues					2,634,725
Miscellaneous Revenues					
Interest-MMIA & Investments	154,269	136,167	9,316	43,157	
Total Miscellaneous Revenues	154,269	136,167	9,316	43,157	
Other Uses					
5% Statutory Revenue Reduction			(466)		
Cash Carry Forward ¹	9,362,241	4,675,425	685,581	676,274	9,981
Total Other Uses	9,362,241	4,675,425	685,115	676,274	9,981
TOTAL FUND	\$ 9,516,510	\$ 4,811,592	\$ 694,431	\$ 719,431	\$ 2,644,706

	Fund Balance FY 08
Revenues	\$ 719,431
Expenses	<u>(709,450)</u>
	9,981

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

NEW TRANS IMPACT FEE EAST FUND 137

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
FDOT Matanzas Woods Parkway					\$ 2,615,275
Total Intergovernmental Revenues					2,615,275
Miscellaneous Revenues					
Interest-MMIA & Investments	31,821	128,342	50,000	48,252	5,086
Road & Street Impact Fee	1,113,522	576,178	243,666	267,078	421,628
City of Palm Coast		755,943			
Total Miscellaneous Revenues	1,145,343	1,460,463	293,666	315,330	426,714
Other Uses					
5% Statutory Revenue Reduction			(14,683)		(21,336)
Cash Carry Forward ¹	859,526	1,979,693	312,150	1,539,713	4,772
Total Other Uses	859,526	1,979,693	297,467	1,539,713	(16,564)
TOTAL FUND	\$ 2,004,869	\$ 3,440,156	\$ 591,133	\$ 1,855,043	\$ 3,025,425

	Fund Balance FY 08
Revenues	\$ 1,855,043
Expenses	<u>(1,850,271)</u>
	4,772

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

ECONOMIC DEVELOPMENT-ITM GRANT 141

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 11,471	\$ 35,329	\$ 25,000	\$ 47,131	\$ 23,400
Total Miscellaneous Revenues	11,471	35,329	25,000	47,131	23,400
Other Sources					
Interfund Transfer	450,979				
Total Other Sources	450,979				
Other Uses					
5% Statutory Revenue Reduction			(1,250)		(1,170)
Cash Carry Forward ¹	486,330	912,280	911,227	925,109	691,090
Total Other Uses	486,330	912,280	909,977	925,109	689,920
TOTAL FUND	\$ 948,780	\$ 947,609	\$ 934,977	\$ 972,240	\$ 713,320

	Fund Balance FY 08
Revenues	\$ 972,240
Expenses	<u>(281,150)</u>
	691,090

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

SHIP FUND 143

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
State Housing Assistance	\$ 928,449	\$ 862,111	\$ 731,610	\$ 731,472	\$ 813,493
Total Intergovernmental Revenues	928,449	862,111	731,610	731,472	813,493
Miscellaneous Revenues					
Interest-MMIA & Investmnts	33,434	69,265	25,000	66,632	60,000
Refund - Prior Year Expense	116,621	116,914		60,000	50,000
Total Miscellaneous Revenues	150,055	186,179	25,000	126,632	110,000
Other Uses					
Cash Carry Forward ¹	1,006,317	1,156,372	438,664	1,156,372	286,230
Total Other Uses	1,006,317	1,156,372	438,664	1,156,372	286,230
TOTAL FUND	\$ 2,084,821	\$ 2,204,662	\$ 1,195,274	\$ 2,014,476	\$ 1,209,723

	Fund Balance FY 08
Revenues	\$ 2,014,476
Expenses	<u>(1,728,246)</u>
	286,230

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

LONG TERM MAINTENANCE OLD KINGS ROAD LANDFILL 145

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 20,771	\$ 36,757	\$ 33,400	\$ 36,000	\$ 33,400
Total Miscellaneous Revenues	20,771	36,757	33,400	36,000	33,400
Other Uses					
5% Statutory Revenue Reduction			(1,670)		(1,670)
Cash Carry Forward ¹	874,021	863,514	675,891	727,764	673,764
Total Other Uses	874,021	863,514	674,221	727,764	672,094
TOTAL FUND	\$ 894,792	\$ 900,271	\$ 707,621	\$ 763,764	\$ 705,494

	Fund Balance FY 08
Revenues	\$ 763,764
Expenses	<u>(90,000)</u>
	673,764

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

LONG TERM MAINTENANCE C&D FACILITY 146

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 21,720	\$ 38,363	\$ 34,000	\$ 43,800	\$ 38,000
Total Miscellaneous Revenues	21,720	38,363	34,000	43,800	38,000
Other Uses					
5% Statutory Revenue Reduction			(1,700)		(1,900)
Cash Carry Forward ¹	902,494	924,214	868,047	872,410	899,210
Total Other Uses	902,494	924,214	866,347	872,410	897,310
TOTAL FUND	\$ 924,214	\$ 962,577	\$ 900,347	\$ 916,210	\$ 935,310

	Fund Balance FY 08
Revenues	\$ 916,210
Expenses	<u>(17,000)</u>
	899,210

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

SOLID WASTE LONG-TERM MAINTENANCE BUNNELL FUND 148

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 9,983	\$ 17,664	\$ 15,000	\$ 19,765	\$ 16,500
Total Miscellaneous Revenues	9,983	17,664	15,000	19,765	16,500
Other Uses					
5% Statutory Revenue Reduction			(750)		(825)
Cash Carry Forward ¹	422,899	415,850	381,297	390,881	363,542
Total Other Uses	422,899	415,850	380,547	390,881	362,717
TOTAL FUND	\$ 432,882	\$ 433,514	\$ 395,547	\$ 410,646	\$ 379,217

	Fund Balance FY 08
Revenues	\$ 410,646
Expenses	<u>(47,104)</u>
	363,542

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

CDBG-FLORIDA ROCK GRANT 150

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
CDBG-FLORIDA ROCK - Sawgrass Road		\$ 8,737	\$ 309,105	\$ 686,674	
Total Intergovernmental Revenues		8,737	309,105	686,674	
TOTAL FUND		<u>\$ 8,737</u>	<u>\$ 309,105</u>	<u>\$ 686,674</u>	

	Fund Balance FY 08
Revenues	\$ 686,674
Expenses	<u>(686,674)</u>

**Flagler County, Florida
Revenues
FY 2007-2008**

BIMINI GARDENS MSBU FUND 175

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
BG MSBU Front Foot Assessment	\$ 5,493	\$ 5,762	\$ 5,887	\$ 5,487	\$ 5,887
Delinquent Special Assessments	276				
Total Intergovernmental Revenues	5,769	5,762	5,887	5,487	5,887
Miscellaneous Revenues					
Interest-MMIA & Investments	384	670	782	588	166
Total Miscellaneous Revenues	384	670	782	588	166
Other Uses					
5% Statutory Revenue Reduction			(333)		(303)
Cash Carry Forward ¹	14,063	16,083	7,556	11,515	3,698
Total Other Uses	14,063	16,083	7,223	11,515	3,395
TOTAL FUND	\$ 20,216	\$ 22,515	\$ 13,892	\$ 17,590	\$ 9,448

	Fund Balance FY 08
	Revenues \$ 17,590
	Expenses <u>(13,892)</u>
10,149.91 front feet x \$0.58 (48 lots)	3,698

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

ESPANOLA MOSQUITO CONTROL 177

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
State Grant / Mosquito Control	\$ 3,423	\$ 5,865	\$ 6,105	\$ 6,105	\$ 9,250
Total Intergovernmental Revenues	3,423	5,865	6,105	6,105	9,250
Miscellaneous Revenues					
Interest-MMIA & Investments	229	239	384	52	69
Mosquito Control Assessment	1,182	1,304	1,434	1,399	1,335
Delinquent Special Assesments	202				
Total Miscellaneous Revenues	1,613	1,543	1,818	1,451	1,404
Other Uses					
5% Statutory Revenue Reduction			(91)		(69)
Cash Carry Forward ¹	2,876	4,461	4,654	14,186	14,233
Total Other Uses	2,876	4,461	4,563	14,186	14,164
TOTAL FUND	\$ 7,912	\$ 11,869	\$ 12,486	\$ 21,742	\$ 24,818

		Fund Balance FY 08
	Revenues	\$ 21,742
	Expenses	<u>(7,509)</u>
\$11.76 per special assessment unit		14,233

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

RIMA RIDGE MOSQUITO CONTROL 178

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
State Grant / Mosquito Control	\$ 4,865	\$ 6,123	\$ 12,395	\$ 12,395	\$ 9,250
Total Intergovernmental Revenues	4,865	6,123	12,395	12,395	9,250
Miscellaneous Revenues					
Interest-MMIA & Investments	444	533	1,284	129	126
Mosquito Control Assessment	2,267	2,329	2,705	2,325	2,398
Delinquent Special Assesments	60				
Total Miscellaneous Revenues	2,771	2,862	3,989	2,454	2,524
Other Uses					
5% Statutory Revenue Reduction			(199)		(126)
Cash Carry Forward ¹	4,291	7,016	31,094	33,998	41,458
Total Other Uses	4,291	7,016	30,895	33,998	41,332
TOTAL FUND	\$ 11,927	\$ 16,001	\$ 47,279	\$ 48,847	\$ 53,106

	Fund Balance FY 08
	Revenues \$ 48,847
	Expenses <u>(7,389)</u>
\$14.62 per special assessment unit	41,458

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

MUNICIPAL SERVICE FUND 180

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Taxes					
Communication Services Tax	\$ 284,102	\$ 248,836			
Total Taxes	284,102	248,836			
Licenses and Permits					
Building Permits	1,468,442				
Education Fee for Inspectors	65,222				
Other Cities	138,619				
R.O.W. Utilization	42,331	53,850	35,000	18,533	20,000
Total Licenses and Permits	1,714,614	53,850	35,000	18,533	20,000
Intergovernmental Revenues					
Insurance Agent City Lic	28,439	33,811	30,261	30,000	30,261
Mobile Home Licenses	8,129	31,418	8,010	34,709	8,010
Alcoholic Beverage Licenses	15,394	19,879	15,207	25,097	15,207
Half Cent Sales Tax	377,258	48,209	1,187,329	885,900	432,455
Total Intergovernmental Revenues	429,220	133,317	1,240,807	975,706	485,933
Charges for Services					
Staff Time	530,634	657,160	90,000	81,000	65,000
Impact Fees - Schools	9,529	23,221	22,000	18,000	12,000
Fees on Subdivision	201,404	224,429	96,000	200,000	125,000
Development Engineering Inspections	76,481	252,506	90,000	90,000	75,000
Swale Grade Sheet Fees	1,350	3,215	913	5,000	1,500
Impact Fees - Transportation			13,589		
Impact Fees - Parks			2,214		
Engineering		2,428			
Development Application Fees	61,328	63,675	36,000	30,000	36,000
Development Serv-Admin-Other Cities	15,849	6,156	7,326	6,000	6,000
DRI Fees/CDD Fees		19,000	19,000	19,000	15,000
Planning Review Fees	254,659	193,387	120,000	90,000	80,000
Staff Time Engineering			543,699	427,945	563,000
Total Charges for Services	1,151,234	1,445,177	1,040,741	966,945	978,500

**Flagler County, Florida
Revenues
FY 2007-2008**

MUNICIPAL SERVICE FUND 180 (continued)

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Viol of Local Ordinances	2,904	908		200	
Interest - MMIA & Investments	20,458	54,102	16,323	34,150	16,323
Loss to Equipment/Building	6,423				
Workman's Compensation	526				
Refund - Prior Year Expense	125				
Miscellaneous	12				
Radon Gas	1,105	703			
Copies - Engineering	221	22	50	50	
Planning & Zoning	1,279			436	
Hurricane Jeanne	386				
Total Miscellaneous Revenues	33,439	55,735	16,373	34,836	16,323
Other Uses					
5% Statutory Revenue Reduction Developers			(116,645)		(79,377)
Interfund Transfers General Fund Cash Carry Forward ¹	556,302	1,982,511	502,813	921,397	598,972
Total Other Uses	556,302	1,992,511	386,168	921,397	519,595
TOTAL FUND	\$ 4,168,911	\$ 3,929,426	\$ 2,719,089	\$ 2,917,417	\$ 2,020,351

	Fund Balance FY 08
Revenues	\$ 2,917,417
Expenses	<u>(2,318,445)</u>
	598,972

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

BUILDING DEPARTMENT FUND 181

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Licenses and Permits					
Building Permits		\$ 1,048,295	\$ 800,000	\$ 590,276	\$ 550,000
Education Fee for Inspectors		49,887	35,000	24,639	25,000
Other Cities		107,162	75,000	70,908	70,000
Fire Inspection Fees				3,000	2,000
Fire Inspection Review				4,800	4,000
Total Licenses and Permits		1,205,344	910,000	693,623	651,000
Miscellaneous Revenues					
Staff Time		14,403			
Fire Inspection fees		2,478			
Fire Inspection Review		8,380			
Refund-Prior Year Expense				615	
Interest MMIA & Investments		39,627	10,000	60,662	10,000
Radon Gas		621	2,000	1,000	750
Total Miscellaneous Revenues		65,509	12,000	62,277	10,750
Other Sources					
Interfund Transfer		1,180,670	145,746	145,746	
Total Other Sources		1,180,670	145,746	145,746	
Other Uses					
5% Statutory Revenue Reduction			(46,100)		(33,088)
Cash Carry Forward ¹		(99)	1,132,021	1,474,207	1,458,896
Total Other Uses		(99)	1,085,921	1,474,207	1,425,808
TOTAL FUND		\$ 2,451,424	\$ 2,153,667	\$ 2,375,853	\$ 2,087,558

	Fund Balance FY 08
Revenues	\$ 2,375,853
Expenses	(916,957)
	<u>\$ 1,458,896</u>

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

COURT SERVICES FUND 191

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Charges for Services					
Court Services Filing Fee					
Court Services Judiciary Fee					
Total Charges for Services					
Miscellaneous Revenues					
Interest-MMIA & Investments	1,277	2,437		2,554	
Total Miscellaneous Revenues	1,277	2,437		2,554	
Other Uses					
Cash Carry Forward ¹	53,801	54,228	54,228	52,916	
Total Other Uses	53,801	54,228	54,228	51,427	
TOTAL FUND	\$ 55,078	\$ 56,665	\$ 54,228	\$ 53,981	

	Fund Balance FY 08
Revenues	\$ 53,981
Expenses	<u>(53,981)</u>

FUND CLOSED DUE TO ARTICLE V

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

DOMESTIC VIOLENCE TRUST 192

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Fines & Forfeits					
Domestic Violence (Incarc)	\$ 2,300	\$ 1,763		\$ 1,650	\$ 2,000
Total Fines & Forfeits	2,300	1,763		1,650	2,000
Miscellaneous Revenues					
Interest-MMIA & Investments	88	242		288	125
Total Miscellaneous Revenues	88	242		288	125
Other Uses					
Cash Carry Forward ¹	2,713	5,101		7,106	9,044
Total Other Uses	2,713	5,101		7,106	9,044
TOTAL FUND	\$ 5,101	\$ 7,106		\$ 9,044	\$ 11,169

	Fund Balance FY 08
Revenues	\$ 9,044
Expenses	<u>9,044</u>

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

ALCOHOL & DRUG ABUSE TRUST FUND 193

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Fines and Forfeits					
Alcohol & Other Drug Abuse				\$ 2,142	\$ 1,250
Total Fines and Forfeits				2,142	1,250
Miscellaneous Revenues					
Interest-MMIA & Investments	103	198		190	190
Total Miscellaneous Revenues	103	198		190	190
Other Uses					
Cash Carry Forward ¹	4,272	4,375	4,564	4,573	3,245
Total Other Uses	4,272	4,375	4,564	4,573	3,245
TOTAL FUND	\$ 4,375	\$ 4,573	\$ 4,564	\$ 6,905	\$ 4,685

	Fund Balance FY 08
Revenues	\$ 6,905
Expenses	<u>(3,660)</u>
	3,245

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

COURT INNOVATIONS/TECHNOLOGY FUND 194

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Charges for Services					
Court Innovations Recording Fees \$2	\$ 702,844	\$ 610,662	\$ 676,000	\$ 500,000	\$ 555,000
Court Innovations/Tech. \$16.50					
Total Charges for Services	702,844	610,662	676,000	500,000	555,000
Miscellaneous Revenues					
Interest-MMIA & Investments	9,375	51,798	5,219	60,000	10,000
Total Miscellaneous Revenues	9,375	51,798	5,219	60,000	10,000
Other Uses					
5% Statutory Revenue Reduction			(34,061)		(28,250)
Cash Carry Forward ¹	155,399	829,160	1,391,598	1,434,727	9,552
Total Other Uses	155,399	829,160	1,357,537	1,434,727	(18,698)
TOTAL FUND	\$ 867,618	\$ 1,491,620	\$ 2,038,756	\$ 1,994,727	\$ 546,302

	Fund Balance FY 08
Revenues	\$ 1,994,727
Expenses	<u>(1,985,175)</u>
	9,552

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

JUVENILE DIVERSION FUND 195

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Charges for Services					
Juvenile Diversion \$5.41	\$ 7,262	\$ 8,824	\$ 9,809	\$ 9,200	\$ 9,473
Juvenile Alternatives	7,262	8,824	9,809	9,200	9,473
Teen Court	7,284	8,851		9,200	9,473
Teen Court 7/2005	1,377	36,080			
Total Charges for Services	23,185	62,579	19,618	27,600	28,419
Miscellaneous Revenues					
Interest-MMIA & Investments	501	2,675		3,730	2,086
Total Miscellaneous Revenues	501	2,675		3,730	2,086
Other Sources					
Interfund Transfers General Fund	43,760	62,276			
Total Other Sources	43,760	62,276			
Other Uses					
5% Statutory Revenue Reduction			(982)		(1,052)
Cash Carry Forward ¹	2,400	18,708		83,173	
Total Other Uses	2,400	18,708	(982)	83,173	(1,052)
TOTAL FUND	\$ 69,846	\$ 146,238	\$ 18,636	\$ 114,503	\$ 29,453

	Fund Balance FY 08
Revenues	\$ 114,503
Expenses	<u>(114,503)</u>

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

COURT INNOVATIONS 197

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Fines and Forfeits					
Court Innovations (Courts)	\$ 21,124	\$ 25,962	\$ 24,506	\$ 27,516	\$ 27,000
Total Fines and Forfeits	21,124	25,962	24,506	27,516	27,000
Miscellaneous Revenues					
Interest-MMIA & Investments	172	1,201	3,044	1,860	2,236
Total Miscellaneous Revenues	172	1,201	3,044	1,860	2,236
Other Sources					
Interfund Transfer				50,937	10,817
Total Other Sources				50,937	10,817
Other Uses					
5% Statutory Revenue Reduction			(1,378)		(1,462)
Cash Carry Forward ¹		21,296	67,650	63,196	49,687
Total Other Uses		21,296	66,272	63,196	48,225
TOTAL FUND	\$ 21,296	\$ 48,459	\$ 93,822	\$ 143,509	\$ 88,278

	Fund Balance FY 08
Revenues	\$ 143,509
Expenses	<u>(93,822)</u>
	49,687

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

TEEN COURT FUND 198

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Fines and Forfeits					
Teen Court 7/2005			\$ 30,000	\$ 47,743	\$ 40,000
Total Fines and Forfeits			30,000	47,743	40,000
Miscellaneous Revenues					
Interest-MMIA & Investments			1,480		
Total Miscellaneous Revenues			1,480		
Other Sources					
Interfund Transfer			10,598	55,528	3,248
Total Other Sources			10,598	55,528	3,248
Other Uses					
5% Statutory Revenue Reduction			(1,574)		(2,000)
Cash Carry Forward ¹			32,895	12,035	31,258
Total Other Uses			31,321	12,035	29,258
TOTAL FUND			\$ 73,399	\$ 115,306	\$ 72,506

	Fund Balance FY 08
Revenues	\$ 115,306
Expenses	<u>(84,048)</u>
	31,258

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

LIMITED TAX GEN OBLIGATION BONDS FUND 203

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Taxes					
Ad Valorem Taxes	\$ 585,584	\$ 577,380	\$ 580,642	\$ 551,610	\$ 554,940
Delinquent	12,925				
Total Taxes	598,509	577,380	580,642	551,610	554,940
Miscellaneous Revenues					
Interest-MMIA & Investments	15,201	29,757	7,064	33,979	24,091
Total Miscellaneous Revenues	15,201	29,757	7,064	33,979	24,091
Other Uses					
5% Statutory Revenue Reduction			(29,385)		(28,952)
Cash Carry Forward ¹	442,851	468,060	471,855	485,244	479,505
Total Other Uses	442,851	468,060	442,470	485,244	450,553
TOTAL FUND	\$ 1,056,561	\$ 1,075,197	\$ 1,030,176	\$ 1,070,833	\$ 1,029,584

	Fund Balance FY 08
Revenues	\$ 1,070,833
Expenses	<u>(591,328)</u>
	479,505

Millage 0.0454

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

NOTE PAYABLE COLBERT FUND 207

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 3,885	\$ 5,744	\$ 3,824	\$ 5,774	\$ 5,569
Colbert Lane Special Assessment	386,427	422,309	426,701	405,366	409,826
Delinquent Special Assesments	3,872				
Total Miscellaneous Revenues	394,184	428,053	430,525	411,140	415,395
Other Uses					
5% Statutory Revenue Reduction			(21,553)		(20,770)
Cash Carry Forward ¹	61,309	23,765	6,584	28,261	11,401
Total Other Uses	61,309	23,765	(14,969)	28,261	(9,369)
TOTAL FUND	\$ 455,493	\$ 451,818	\$ 415,556	\$ 439,401	\$ 406,026

	Fund Balance FY 08
Revenues	\$ 439,401
Expenses	<u>(428,000)</u>
	11,401

Fiscal Year 2004 assessment \$194 x 2,410.74
 Fiscal Year 2005 assessment \$167 x 2,410.74
 Fiscal Year 2006 assessment \$177 x 2,410.74
 Fiscal Year 2007 assessment \$177 x 2,410.74
 Fiscal Year 2008 assessment \$170 x 2,410.74

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

RESERVE COLBERT LANE FUND 208

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 12,548	\$ 24,109	\$ 21,124	\$ 28,445	\$ 28,445
Total Miscellaneous Revenues	12,548	24,109	21,124	28,445	28,445
Other Uses					
5% Statutory Revenue Reduction			(1,056)		(1,422)
Cash Carry Forward ¹	521,366	533,914	555,038	558,023	586,468
Total Other Uses	521,366	533,914	553,982	558,023	585,046
TOTAL FUND	\$ 533,914	\$ 558,023	\$ 575,106	\$ 586,468	\$ 613,491

	Fund Balance FY 08
Revenues	\$ 586,468
Expenses	<u> </u>
	586,468

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

BOND SINKING - 2ND ESL FUND 209

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Taxes					
Ad Valorem Taxes	\$ 570,326	\$ 550,756	\$ 568,726	\$ 540,290	\$ 532,938
Delinquent	12,588				
Total Taxes	582,914	550,756	568,726	540,290	532,938
Miscellaneous Revenues					
Interest-MMIA & Investments	24,998	54,369	50,569	28,948	29,273
Total Miscellaneous Revenues	24,998	54,369	50,569	28,948	29,273
Other Uses					
5% Statutory Revenue Reduction			(30,965)		(28,111)
Cash Carry Forward ¹	708,312	1,092,728	992,797	1,027,499	923,606
Total Other Uses	708,312	1,092,728	961,832	1,027,499	895,495
TOTAL FUND	\$ 1,316,224	\$ 1,697,853	\$ 1,581,127	\$ 1,596,737	\$ 1,457,706

	Fund Balance FY 08
Revenues	\$ 1,596,737
Expenses	<u>(673,131)</u>
	923,606

Millage 0.0436

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

CAPITAL CONSTRUCTION - SINKING FUND 210

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Taxes					
1/2% Local Option Sales Tax			\$ 1,318,167	\$ 1,230,306	\$ 1,230,306
Communication Services Tax			286,832	259,560	259,560
Total Taxes			1,604,999	1,489,866	1,489,866
Miscellaneous Revenues					
Interest-MMIA & Investments	640	134,437	80,250	130,411	130,411
Total Miscellaneous Revenues	640	134,437	80,250	130,411	130,411
Other Sources					
Interfund Transfers - General Fund	2,511,672	2,559,821	1,328,374	1,328,374	1,031,060
Total Other Sources	2,511,672	2,559,821	1,328,374	1,328,374	1,031,060
Other Uses					
5% Statutory Revenue Reduction			(80,250)		(81,014)
Cash Carry Forward ¹		2,512,312	2,921,365	4,454,255	4,827,436
Total Other Uses		2,512,312	2,841,115	4,454,255	4,746,422
TOTAL FUND	\$ 2,512,312	\$ 5,206,570	\$ 5,854,738	\$ 7,402,906	\$ 7,397,759

	Fund Balance FY 08
Revenues	\$ 7,402,906
Expenses	<u>(2,575,470)</u>
	4,827,436

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

JUDICIAL CENTER BOND-SINK 211

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Taxes					
Ad Valorem Taxes					\$ 2,070,634
Total Taxes					2,070,634
Other Sources					
Interest-MMIA & Investments		9,895			18,080
Interfund Transfers - General Fund		1,651,856	\$ 1,982,578	\$ 1,982,578	
Total Other Sources		1,661,751	1,982,578	1,982,578	18,080
Other Uses					
5% Statutory Revenue Reduction					(104,436)
Cash Carry Forward ¹				13,894	13,894
Total Other Uses				13,894	(90,542)
TOTAL FUND		\$ 1,661,751	\$ 1,982,578	\$ 1,996,472	\$ 1,998,172

	Fund Balance FY 08
Revenues	\$ 1,996,472
Expenses	<u>(1,982,578)</u>
	13,894

Millage 0.1694

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

E-911 FUND 302

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
Wireless Fees \$0.50	\$ 114,596	\$ 170,077	\$ 165,218	\$ 184,730	\$ 200,433
Total Intergovernmental Revenues	114,596	170,077	165,218	184,730	200,433
Miscellaneous Revenues					
Interest-MMIA & Investments	4,379	8,836	6,000	13,740	14,304
911 Rural County Grant		29,067			
E911 Assessment \$0.50 ¹	257,400	290,160	280,892	280,892	283,701
E911 Voice Over IP			120		
Total Miscellaneous Revenues	261,779	328,063	287,012	294,632	298,005
Other Sources					
Interfund Transfer		4,288			
Total Other Sources		4,288			
Other Uses					
5% Statutory Revenue Reduction			(22,605)		(24,207)
Cash Carry Forward ²	255,790	209,553	253,517	315,576	319,529
Total Other Uses	255,790	209,553	230,912	315,576	295,322
TOTAL FUND	\$ 632,165	\$ 711,981	\$ 683,142	\$ 794,938	\$ 793,760

Fund Balance FY 08	
Revenues	\$ 794,938
Expenses	(475,409)
	<u>319,529</u>

¹ Assessment changed to \$.50 by BOCC Resolution 2003-07 effective March 1, 2003

² Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

CPF-ENVIRONMENTAL SENSITIVE LANDS FUND 303

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 2,396	\$ 4,604	\$ 2,145	\$ 5,418	\$ 5,418
Total Miscellaneous Revenues	2,396	4,604	2,145	5,418	5,418
Other Uses					
5% Statutory Revenue Reduction			(108)		(270)
Cash Carry Forward ¹	99,575	101,971	106,003	106,575	111,993
Total Other Uses	99,575	101,971	105,895	106,575	111,723
TOTAL FUND	\$ 101,971	\$ 106,575	\$ 108,040	\$ 111,993	\$ 117,141

	Fund Balance FY 08
Revenues	\$ 111,993
Expenses	<u> </u>
	111,993

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

BEACHFRONT PARKS FUND 307

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
FDOT Scenic Byways Grant	\$ 30,618				
Total Intergovernmental Revenues	30,618				
Miscellaneous Revenues					
Interest-MMIA & Investments	27,161	52,426	32,196	46,098	64,387
City of Flagler Beach Contribution	9,336				
Total Miscellaneous Revenues	36,497	52,426	32,196	46,098	64,387
Other Uses					
5% Statutory Revenue Reduction			(1,610)		(3,219)
Cash Carry Forward ¹	1,184,715	1,214,298	1,240,662	1,266,232	1,289,260
Total Other Uses	1,184,715	1,214,298	1,239,052	1,266,232	1,286,041
TOTAL FUND	\$ 1,251,830	\$ 1,266,724	\$ 1,271,248	\$ 1,312,330	\$ 1,350,428

	Fund Balance FY 08
Revenues	\$ 1,312,330
Expenses	<u>(23,070)</u>
	1,289,260

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

PARKS MAINTENANCE TRUST FUND 308

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 17,530	\$ 35,562	\$ 30,348	\$ 33,077	\$ 40,703
Total Miscellaneous Revenues	17,530	35,562	30,348	33,077	40,703
Other Uses					
5% Statutory Revenue Reduction			(1,517)		(2,035)
Cash Carry Forward ¹	728,387	745,917	776,265	781,366	814,059
Total Other Uses	728,387	745,917	774,748	781,366	812,024
TOTAL FUND	\$ 745,917	\$ 781,479	\$ 805,096	\$ 814,443	\$ 852,727

	Fund Balance FY 08
Revenues	\$ 814,443
Expenses	(384)
	<u>814,059</u>

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

CPF-MAJOR PROJECTS FUND 309

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Taxes					
1/2% Local Option Sales Tax	\$ 1,244,623	\$ 1,238,153			
Total Taxes	1,244,623	1,238,153			
Charges for Services					
Staff Time/Admin Charges	918	25,287			
Total Charges for Services	918	25,287			
Miscellaneous Revenues					
Interest-MMIA & Investments	75,940	2,255,613	598,369	629,964	
GO-Bonds-Judicial Center		(88,978)			
Sale of Timber	822				
Donations		1,191			
Miscellaneous		1,500			
Government Entities - School Board			894,984	1,540,000	
Total Miscellaneous Revenues	76,762	2,169,326	1,493,353	2,169,964	
Other Uses					
Bond Proceeds	67,095,000				
5% Statutory Revenue Reduction			(29,918)		
Cash Carry Forward ¹	359,329	60,488,345	20,834,792	26,202,533	1,626,386
Total Other Uses	67,454,329	60,488,345	20,804,874	26,202,533	1,626,386
TOTAL FUND	\$ 68,776,632	\$ 63,921,111	\$ 22,298,227	\$ 28,372,497	\$ 1,626,386

	Fund Balance FY 08
Revenues	\$ 28,372,497
Expenses	<u>(26,746,111)</u>
	1,626,386

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

SOLID WASTE FUND 402

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Taxes					
Solid Waste Franchise Fees	\$ 39,109	\$ 38,013		\$ 35,000	
Total Taxes	39,109	38,013		35,000	
Intergovernmental Revenue					
Hurricane Jeanne	2,583				
Consolidated Solid Waste Management	191,165	191,176	191,176	191,176	277,316
Total Intergovernmental Revenue	193,748	191,176	191,176	191,176	277,316
Miscellaneous Revenues					
Sanitary Landfill Fees	713,646	145,467			
Waste Tire Fees	10,431	6,479			
Recycling Fees	4,694	4,640		182	
DRI Fees/CDD Fees	170,000				
Interest-MMIA & Investments	64,889	134,526	50,000	94,000	60,000
Sale - Fixed Assets	352	353			
Loss to Equipment/Bldg		5,733			
Refund-Prior Year Expense		500			
Miscellaneous		11		20	
Total Miscellaneous Revenues	964,012	297,709	50,000	94,202	60,000
Other Sources					
Interfund Transfer	25,730	120,243			
Total Other Sources	25,730	120,243			
Other Uses					
Cash Carry Forward ¹	1,552,624	2,381,556	1,810,996	1,560,596	1,531,765
Total Other Uses	1,552,624	2,381,556	1,810,996	1,560,596	1,531,765
TOTAL FUND	\$ 2,775,223	\$ 3,028,697	\$ 2,052,172	\$ 1,880,974	\$ 1,869,081

	Fund Balance FY 08
Revenues	\$ 1,880,974
Expenses	(349,209)
	<u>1,531,765</u>

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

AIRPORT FUND 401

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenue					
Embry Riddle Complex		12,319			
Extend Taxiway E / Apron Airpark A	85,235	52,791			
Embry Riddle Training Complex	129,558				
Design / Construction Corporate Hangar	244,116				
Security Fencing #415206 194-01	136,082	53,451	149,652	116,570	
Air Traffic Control Tower		29,103	125,384	149,961	16,895
Access Rd-Ph B - Southside		96,355	13,507	96,355	
Enviro Assess - FAA				68,153	264,285
Enviro Assess - FDOT				1,794	6,954
Total Intergovernmental Revenue	594,991	244,019	288,543	432,833	288,134
Charges for Services					
Hangar Rent (Hgr's 1 - 6)	13,067	15,603	15,120	15,120	
Restaurant Rent	12,179	10,590	11,900	11,900	12,250
Large Hangar Rent	40,058	147,034	250,812	250,812	258,230
Tie Down Rent	10,197	16,059	22,560	22,560	24,120
Sale of Aviation Fuel	426,936	575,374	611,600	450,000	555,000
Sale of Oil	1,975	2,687	2,100	4,000	6,000
Space Rental (land lease)	21,930	43,965	81,328	81,328	73,250
Office Space Rent	147,432	168,183	183,216	183,216	189,200
Sale of Jet Fuel	654,719	1,318,498	2,042,370	1,952,000	2,133,000
T-Hangar Rent	89,088	97,374	120,960	120,960	125,200
Airport User Fees	8,175	5,195	4,550	4,550	4,450
Reimbursement - Airport Water Use	8,625	9,888	14,400	14,400	14,400
Total Charges for Services	1,434,381	2,410,450	3,360,916	3,110,846	3,395,100
Miscellaneous Revenues					
Interest-MMIA & Investments	3,396	(2,414)		14,954	14,954
Swap Interest		524		900	
Sale-Fixed Assets		(9,860)			
Surplus Fill Dirt	140,289	586,282	1,015,200	68,339	
Miscellaneous	1,333	5,389	3,240	12,600	6,600
Contributions in Aid	68,210	484,336			
Refund-Prior Year Expense		5,665			
Damage to County Property		1,420			

**Flagler County, Florida
Revenues
FY 2007-2008**

AIRPORT FUND 401 (continued)

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues (continued)					
Total Miscellaneous Revenues	213,228	1,071,342	1,018,440	96,793	21,554
Other Sources					
Loan Proceeds			1,100,000		
DOT Drainage Easement	805,000				
Total Other Sources	805,000		1,100,000		
Other Uses					
5% Statutory Revenue Reduction			(170,121)		(191,309)
Cash Carry Forward ¹	(1,784,283)	6,871,467	861,429	350,880	666,155
Total Other Uses	(1,784,283)	6,871,467	691,308	350,880	474,846
TOTAL FUND	\$ 1,263,317	\$ 10,597,278	\$ 6,459,207	\$ 3,991,352	\$ 4,179,634

	Fund Balance FY 08
Revenues	\$ 3,991,352
Expenses	<u>(3,325,197)</u>
	666,155

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

TRANSPORTATION SERVICES FUND 403

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenue					
USDOT/FTA Grant		\$ 266,336	\$ 115,368		
Grant 5310		62,464			
FDOT Operating Assistance Grant (5311)	76,097	132,194	246,937	190,500	250,000
Transportation Disadvantaged Grant	202,474	140,637	178,817	172,000	190,590
Rural Area Capital Equipment	53,772	71,211	49,662	46,062	
Transit Study Grant				17,100	
Total Intergovernmental Revenue	332,343	672,842	590,784	425,662	440,590
Charges for Services					
Medicaid Reimbursement	57,905	95,527	94,440	86,661	102,000
Medwaiver Reimbursement	31,240	84,632	84,000	80,000	96,000
Total Charges for Services	89,145	180,159	178,440	166,661	198,000
Miscellaneous Revenues					
Staff Time		1,070			
Interest-MMIA & Investments	40	1,398		6,000	3,000
Sale - Fixed Assets	1,595	12,691		2,919	1,000
Loss to Equipment/Bldg		5,216			
Contributions in Aid					
Miscellaneous					
Advertising Income	7,688	15,960	20,000	10,000	20,000
Bus Fares	344,605	550,765	600,000	600,000	496,399
Refund Prior Year Expense				889	
Total Miscellaneous Revenues	353,928	587,100	620,000	619,808	520,399
Other Sources					
Interfund Transfer					206,492
Interfund Transfer - General	310,803	262,359	179,408	179,408	
Total Other Sources	310,803	262,359	179,408	179,408	206,492

**Flagler County, Florida
Revenues
FY 2007-2008**

TRANSPORTATION SERVICES FUND 403 (continued)

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Other Uses					
5% Statutory Revenue Reduction			(39,922)		(35,920)
Cash Carry Forward ¹	(169,397)	294,096	3,631	79,170	2,110
Total Other Uses	(169,397)	294,096	(36,291)	79,170	(33,810)
TOTAL FUND	\$ 916,822	\$ 1,996,556	\$ 1,532,341	\$ 1,470,709	\$ 1,331,671

	Fund Balance FY 08
Revenues	\$ 1,470,709
Expenses	<u>(1,468,599)</u>
	2,110

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

UTILITY ENTERPRISE FUND 404

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenue					
Treatment Plant # SI335AA			\$ 75,000		\$ 75,000
Water Reuse Syst # SJ447AA			75,000		75,000
Treatment Plant Ph II			120,000		120,000
Treatment Plant # SK459AA					50,000
USDA Grant					1,854,900
Total Intergovernmental Revenue			270,000		2,174,900
Charges For Services					
Water Utility Revenue	268,001	315,032	334,224	364,000	352,812
Turn On/Off Fee		720		750	720
Meter Installation				1,783	1,408
Water Tap in Fee		252		378	504
Sewer/Wastewater Revenue	103,594	105,998	110,424	115,424	122,034
Penalties	2,949	3,690	3,000	5,600	4,536
Development Services	4,796	30,721			
Total Charges for Services	379,340	456,413	447,648	487,935	482,014
Miscellaneous Revenue					
Interest-MMIA & Investments		6,982	15,271	28,271	28,675
Staff Time		3,701	4,224	4,224	19,123
Rental Income	1,200				
Utility Impact Fees	415,896	166,180		8,340	
Refund-Prior Year Expense		96			
Damage to County Property	4,155				
Customer Services	15,890				
Miscellaneous		67			
Sewer Impact Fees				10,000	
Loan Proceeds					3,580,063
Total Miscellaneous Revenue	437,141	177,026	19,495	50,835	3,627,861
Other Sources					
Interfund Transfer	100,000	41,000			
Developer Proceeds		117,500			
Loan Proceeds			19,656	1,619,937	
Total Other Sources	100,000	158,500	19,656	1,619,937	

**Flagler County, Florida
Revenues
FY 2007-2008**

UTILITY ENTERPRISE FUND 404 (continued)

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Other Uses					
Cash Carry Forward ¹	(73,398)	191,044	433,234	(1,156,824)	524,682
Total Other Uses	(73,398)	191,044	433,234	(1,156,824)	524,682
TOTAL FUND	\$ 843,083	\$ 982,983	\$ 1,190,033	\$ 1,001,883	\$ 6,809,457

	Fund Balance FY 08
Revenues	\$ 1,001,883
Expenses	<u>(477,201)</u>
	524,682

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

WASTE MANAGEMENT UTILITY FUND 405

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Taxes					
Garbage Collection				\$ 911,028	\$ 261,394
Franchise Fee				54,000	128,488
Tax Bill Garbage Collection					1,324,630
Penalties				15,000	2,841
Recycling Fees				10,000	9,000
Total Taxes				990,028	1,726,353
Miscellaneous Revenues					
Interest-MMIA & Investments				3,114	13,069
Liquidated Damages				17,700	
Total Miscellaneous Revenues				20,814	13,069
Other Uses					
5% Statutory Revenue Reduction					(86,971)
Cash Carry Forward					(73,259)
Total Other Uses					(160,230)
TOTAL FUND				\$ 1,010,842	\$ 1,579,192

\$231.24 per special assessment unit	Revenues	\$ 1,010,842
	Expenses	(1,084,101)
		(73,259)

**Flagler County, Florida
Revenues
FY 2007-2008**

INSURANCE FUND 603

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Miscellaneous Revenues					
Interest-MMIA & Investments	\$ 13,225	\$ 76,937	\$ 18,540	\$ 196,214	\$ 167,268
Health Insurance Premiums	5,023,891		8,631,017		
Board of County Comm		4,253,098		4,571,254	4,576,640
Clerk of Court		695,647		857,938	902,532
Sheriff		2,592,368		2,917,818	3,541,538
Supervisor of Elections		79,220		85,208	83,958
Tax Collector		236,478		325,148	330,532
Property Appraiser		344,406		386,212	403,281
Retired Employees		136,952		118,664	104,000
Cobra		40,275		24,765	26,000
Miscellaneous		1,001		925	
Refund - Prior Year Expense					
Total Miscellaneous Revenues	5,037,116	8,456,382	8,649,557	9,484,146	10,135,749
Other Sources					
Interfund Transfers GF	1,358,062	360,195	387,500	387,500	
Total Other Sources	1,358,062	360,195	387,500	387,500	
Other Uses					
Cash Carry Forward ¹	(931,448)	(133,057)		1,820,814	1,181,701
Total Other Uses	(931,448)	(133,057)		1,820,814	1,181,701
TOTAL FUND	\$ 5,463,730	\$ 8,683,520	\$ 9,037,057	\$ 11,692,460	\$ 11,317,450

	Fund Balance FY 08
Revenues	\$ 11,692,460
Expenses	<u>(10,510,759)</u>
	1,181,701

¹ Based on year end financial statements.

**Flagler County, Florida
Revenues
FY 2007-2008**

DAYTONA NORTH SERVICE DISTRICT FUND 702

ACCOUNT DESCRIPTION	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	ESTIMATED FY 06-07	APPROVED FY 07-08
Intergovernmental Revenues					
Ninth Cent Fuel Tax	\$ 64,748	\$ 54,363	\$ 60,000	\$ 57,284	\$ 60,000
Local Option Gas Tax	16,125	14,036	15,000	13,470	15,000
Total Intergovernmental Revenues	80,873	68,399	75,000	70,754	75,000
Fines & Forfeitures					
Violations of Local Ordinances	37	474			
Total Fines & Forfeitures	37	474			
Miscellaneous Revenues					
Interest-MMIA & Investments	19,902	12,215	9,700	2,703	1,250
Excess Fees - Tax Collector	3,179	3,447			
Total Miscellaneous Revenues	23,081	15,662	9,700	2,703	1,250
Special Assessment					
DNSD / Assessment Maintenance / Other	119,411	136,110	136,593	129,763	136,593
DNSD / Assessment - Paving	111,469	127,057	127,487	121,113	127,487
DNSD - Delinquent Frt Foot	26,850				
DNSD - Delinquent - Paving	25,064				
Total Special Assessment	282,794	263,167	264,080	250,876	264,080
Other Uses					
5% Statutory Revenue Reduction			(16,954)		(17,017)
Cash Carry Forward ¹	753,456	684,868	76,046	(5,984)	27,395
Total Other Uses	753,456	684,868	59,092	(5,984)	10,378
TOTAL FUND	\$ 1,140,241	\$ 1,032,570	\$ 407,872	\$ 318,349	\$ 350,708

	Fund Balance FY 08
Revenues	\$ 318,349
Expenses	(290,954)
	<u>27,395</u>

<u>Assessments</u>	Per Front Foot
FY 85-86	0.2405
FY 86-87	0.2465
FY 87-88 to FY 91-92	0.3698
FY 92-93 to FY 07-08	0.5800

¹ Based on year end financial statements.

**APPROPRIATION SUMMARY
GENERAL FUND**

Department	Budget		% Change	Positions	
	FY 07	FY 08		FY 07	FY 08
Board of County Commissioners	\$ 378,630	\$ 369,695	-2.4%	5.00	5.00
County Administrator:					
Administration	488,027	567,630	16.3%	4.00	5.00
Budget	378,626	498,629	31.7%	5.00	6.00
Purchasing	300,929	243,020	-19.2%	5.00	4.00
Information Technology	634,760	642,358	1.2%	5.00	6.00
Grants Division	161,422	20,472	-87.3%	2.65	0.30
Communications	455,913	87,377	-80.8%	3.00	1.00
County Attorney:	675,840	613,004	-9.3%	4.00	4.00
Value Adjustment Board:	6,899	6,899	0.0%		
Community Resources:					
Community Resources	271,572	286,799	5.6%	4.00	4.00
Safety	10,535	8,905	-15.5%		
Agricultural Extension Service	495,271	318,613	-35.7%	7.00	6.00
Human Services	1,809,438	1,736,512	-4.0%	4.20	4.20
Senior Services Grants	737,614	547,469	-25.8%	3.46	2.16
Adult Day Care	1,068,041	1,023,053	-4.2%	9.42	8.82
Congregate Meals	366,797	308,406	-15.9%	3.42	3.32
Veterans Services	131,317	125,784	-4.2%	2.00	2.00
Library	1,268,194	1,068,840	-15.7%	17.50	17.65
Bunnell Library	155,650	79,062	-49.2%	2.00	1.20
General Services:					
Administration	228,680	308,667	35.0%	3.00	4.00
Fleet Management	827,895	422,533	-49.0%	9.00	5.50
Facilities Management	1,985,175	2,395,988	20.7%	24.00	37.00
Parks & Recreation:					
Recreation Facilities	1,221,595	1,129,789	-7.5%	15.50	15.50
Civic Arena Operations	57,842		-100.0%	1.00	
Recreation Services	743,410	683,871	-8.0%	9.00	9.00
Recreation League Sports	27,370	27,370	0.0%		
Capital Projects	1,490,005	884,500	-40.6%		
Emergency Services:					
Administration	1,332,989	748,367	-43.9%	8.60	7.60
Fire/Rescue	7,851,002	8,191,369	4.3%	0.00	0.00
Emergency Management General		222,762	100.0%		3.00
Emergency Services GIS		72,179	100.0%		1.00
Public Safety Automation	4,046,566	1,410,785	-65.1%		
Emergency Flight Operations	673,815	614,261	-8.8%	3.00	3.00
EMPA Grant	374,882	129,554	-65.4%	3.00	
Non Departmental:					
County Historic Resources		1,000	100.0%		
Pooled Expenditures	2,947,876	2,981,708	1.1%		
General Liability	907,126	1,054,049	16.2%		
Grants	454,783	374,533	-17.6%		1.00
Tax Increment Financing	606,625	751,158	23.8%		
Interfund Transfers	4,258,577	1,566,921	-63.2%		
Reserves	1,573,264	5,796,717	268.5%		
Medical Examiner	177,103	179,162	1.2%		
Total	41,582,055	38,499,770		162.75	167.25

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: BOARD OF COUNTY COMMISSIONERS

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-0100-511.10-11 Executive Salaries	\$ 183,905	\$ 201,175	\$ 219,095	\$ 231,920
001-0100-511.10-21 FICA	14,114	15,436	16,761	17,431
001-0100-511.10-22 Retirement Expense	28,009	31,293	38,846	37,665
001-0100-511.10-23 Life & Health Insurance	33,800	65,000	65,000	50,000
001-0100-511.10-24 Workers Comp Expense	2,235	5,850	6,634	5,474
Total Personnel Services	262,063	318,754	346,336	342,490
Operating Expenses				
001-0100-511.34-10 Other Contracted Services	2,800			
001-0100-511.40-10 Travel Expenses	4,366	4,143	3,686	3,686
001-0100-511.41-20 Communications Inst/Repair	600		612	
001-0100-511.41-30 Postage Expense	3,404	3,653	3,020	3,020
001-0100-511.46-10 Building/Equipment Repairs	2			
001-0100-511.46-30 Maintenance Agreements	2,835	3,060	500	500
001-0100-511.46-40 Small Tools & Equipment	33	86	51	
001-0100-511.47-10 Printing & Binding	1,615	107	510	510
001-0100-511.49-10 Other Current Charges	2,194	2,736	3,060	3,022
001-0100-511.49-13 Service Awards/Recognition	3,767	4,344		
001-0100-511.49-15 Advertising	728	981	3,060	3,060
001-0100-511.51-10 Office Supplies	2,793	2,797	3,570	3,570
001-0100-511.51-11 Office Equipment under \$1,000		28		
001-0100-511.51-20 Data Processing Supplies	149			
001-0100-511.52-12 Other Operating Expenses	422	386	755	255
001-0100-511.54-10 Publications/Memberships	8,793	10,727	11,698	7,810
001-0100-511.54-20 Conference/Seminar Registration	1,379	2,435	1,272	1,272
Total Operating Expenses	35,880	35,483	31,794	26,705

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: BOARD OF COUNTY COMMISSIONERS (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Debt Service/Other				
001-0100-511.71-30 Principal on Loan	\$ 1,444			
001-0100-511.72-30 Interest on Loan	75			
001-0100-511.81-23 FIND Donation	500		500	500
Total Debt Service/Other	2,019		500	500
DEPARTMENT TOTAL	\$ 299,962	\$ 354,237	\$ 378,630	\$ 369,695
Positions - See Section 7 for position detail	5.00	5.00	5.00	5.00

Fiscal Year 2008 has a 2.4% decrease primarily due to insurance rate adjustment.

Program Description

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

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

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

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: ADMINISTRATION

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-0200-512.10-11 Executive Salaries	\$ 119,908	\$ 278,762	\$ 126,398	\$ 141,308
001-0200-512.10-12 Regular Salaries	199,839	273,988	194,311	247,510
001-0200-512.10-21 FICA	22,674	30,447	24,534	29,744
001-0200-512.10-22 Retirement Expense	26,740	53,013	40,905	42,919
001-0200-512.10-23 Life & Health Insurance	43,433	79,085	52,000	50,000
001-0200-512.10-24 Workers Comp Expense	668	4,094	2,134	2,345
Total Personnel Services	413,262	719,389	440,282	513,826
Operating Expenses				
001-0200-512.31-10 Professional Services				20,000
001-0200-512.34-10 Other Contracted Services	2,585	4,562		
001-0200-512.40-10 Travel Expenses	10,731	7,871	12,700	7,464
001-0200-512.41-10 Communications Recurring	6,943	7,187	5,960	6,720
001-0200-512.41-20 Communications Inst/Repair	216	403	70	
001-0200-512.41-30 Postage Expense	846	673	1,225	1,650
001-0200-512.45-20 Vehicle Insurance	470	474		
001-0200-512.45-60 Other Insurance & Bonds				300
001-0200-512.46-10 Building/Equipment Repairs		62		
001-0200-512.46-20 Vehicle Repair	127	306		
001-0200-512.46-30 Maintenance Agreements	2,983	3,077	6,650	5,260
001-0200-512.46-40 Small Tools & Equipment	451	566		
001-0200-512.47-10 Printing & Binding	386	895	500	500
001-0200-512.49-10 Other Current Charges	4	288		
001-0200-512.49-15 Advertising	148			2,000
001-0200-512.51-10 Office Supplies	2,064	2,600	2,000	2,350
001-0200-512.51-11 Office Equipment under \$1,000	4,056	4,695		500
001-0200-512.51-20 Data Processing Supplies		519		
001-0200-512.52-12 Other Operating Expenses	59			2,000
001-0200-512.52-20 Clothing & Wearing Apparel		464		
001-0200-512.52-30 Data Processing Software	333			
001-0200-512.54-10 Publications/Memberships	2,322	2,267	3,775	3,050
001-0200-512.54-20 Conference/Seminar Registration	3,961	2,553	2,650	1,510
001-0200-512.54-21 Employee Education/Training	367	69		500
Total Operating Expenses	39,052	39,531	35,530	53,804

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: ADMINISTRATION (Continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-0200-512.64-10 Equipment	\$ 5,456	\$ 1,489	\$ 12,215	
Total Capital Outlay	5,456	1,489	12,215	
Debt Service				
001-0200-512.71-30 Principal on Loan	7,568			
001-0200-512.72-30 Interest on Loan	585			
Total Debt Service	8,153			
DIVISION TOTAL	\$ 465,923	\$ 760,409	\$ 488,027	\$ 567,630
Positions - See Section 7 for position detail	5.00	6.00	4.00	5.00

Fiscal Year 2008 has a 16.3% increase primarily due to the realignment of the Public Information/Special Projects Coordinator position from Communications Division, see page 7-2 and expenses related to the search for a new County Administrator.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: ADMINISTRATION
DIVISION: FINANCIAL SERVICES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-0201-513.10-12 Regular Salaries	\$ 468,994	\$ 568,561	\$ 248,759	\$ 359,166
001-0201-513.10-14 Overtime	903	498		
001-0201-513.10-21 FICA	35,691	43,293	19,030	27,476
001-0201-513.10-22 Retirement Expense	35,347	47,607	24,503	35,378
001-0201-513.10-23 Life & Health Insurance	84,585	147,676	65,000	60,000
001-0201-513.10-24 Workers Comp Expense	1,097	3,675	1,656	2,166
Total Personnel Services	626,617	811,310	358,948	484,186
Operating Expenses				
001-0201-513.34-10 Other Contracted Services		180		
001-0201-513.40-10 Travel Expenses	3,055	4,735	4,407	1,279
001-0201-513.41-10 Communications Recurring	3,200	2,354	2,424	1,740
001-0201-513.41-20 Communications Inst/Repair		121		
001-0201-513.41-30 Postage Expense	1,300	962	100	156
001-0201-513.45-20 Vehicle Insurance	987	1,000	599	546
001-0201-513.45-60 Other Insurance & Bonds		93		
001-0201-513.46-20 Vehicle Repair	99	497	795	695
001-0201-513.46-30 Maintenance Agreements	1,331	922	2,338	2,134
001-0201-513.46-40 Small Tools & Equipment	1,225	341		100
001-0201-513.47-10 Printing & Binding	602	311	415	290
001-0201-513.49-10 Other Current Charges/Obligation		100		
001-0201-513.49-13 Service Awards/Recognition		438	100	100
001-0201-513.49-15 Advertising	1,587	2,219	925	872
001-0201-513.51-10 Office Supplies	3,945	3,460	3,400	3,400
001-0201-513.51-11 Office Equipment under \$1,000	2,748	7,705		250
001-0201-513.51-20 Data Processing Supplies	130	1,458		
001-0201-513.52-10 Gas, Oil & Lubricants	1,307	1,509	900	900
001-0201-513.52-12 Other Operating Expenses	290	15	50	466
001-0201-513.52-20 Clothing & Wearing Apparel		207		140
001-0201-513.52-30 Data Processing Software		799		
001-0201-513.54-10 Publications/Memberships	1,439	1,659	1,025	775
001-0201-513.54-20 Conference/Seminar Registration	3,868	4,879	2,200	600
Total Operating Expenses	27,113	35,964	19,678	14,443

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: ADMINISTRATION
DIVISION: FINANCIAL SERVICES (continued)**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-0201-513.64-10 Equipment	\$ 5,612	7,189		
Total Capital Outlay	5,612	7,189		
DIVISION TOTAL	\$ 659,342	\$ 854,463	\$ 378,626	\$ 498,629
Positions - See Section 7 for position detail	10.70	12.65	5.00	6.00

Fiscal Year 2008 has a 31.7% increase primarily due to the realignment of the Grants Writer position to Budget Director in this division, as well as annual salary adjustments and mandated benefit costs.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: FINANCIAL SERVICES
DIVISION: PURCHASING

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-0202-513.10-12 Regular Salaries			\$ 179,216	\$ 159,004
001-0202-513.10-14 Overtime				500
001-0202-513.10-21 FICA			13,711	12,202
001-0202-513.10-22 Retirement Expense			17,654	15,711
001-0202-513.10-23 Life & Health Insurance			65,000	40,000
001-0202-513.10-24 Workers Comp Expense			1,194	2,795
Total Personnel Services			276,775	230,212
Operating Expenses				
001-0202-513.40-10 Travel Expenses			1,360	396
001-0202-513.41-10 Communications Recurring			2,370	1,200
001-0202-513.41-20 Communications Inst/Repair			400	
001-0202-513.41-30 Postage Expense			300	180
001-0202-513.44-10 Rentals and Leases			7,572	7,112
001-0202-513.45-20 Vehicle Insurance			755	
001-0202-513.45-20 Vehicle Repair			260	
001-0202-513.46-30 Maintenance Agreements			35	
001-0202-513.47-10 Printing and Binding			580	280
001-0202-513.49-13 Service Awards/Recognition			100	180
001-0202-513.49-15 Advertising			550	400
001-0202-513.51-10 Office Supplies			2,105	1,505
001-0202-513.51-11 Office Equipment under \$1,000			1,102	500
001-0202-513.51-20 Data Processing Supplies			140	
001-0202-513.52-10 Gas, Oil & Lubricants			670	
001-0202-513.52-12 Other Operating Expenses			20	
001-0202-513.52-20 Clothing & Wearing Apparel				140
001-0202-513.52-30 Data Processing Software			650	
001-0202-513.54-10 Publications/Memberships			985	415
001-0202-513.54-20 Conference/Seminar Registration			1,200	500
Total Operating Expenses			21,154	12,808

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: FINANCIAL SERVICES
DIVISION: PURCHASING (continued)**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-0202-513.64-10 Equipment			\$ 3,000	
Total Capital Outlay			3,000	
DIVISION TOTAL			\$ 300,929	\$ 243,020
Positions - See Section 7 for position detail			5.00	4.00

Fiscal Year 2008 has a 19.2% decrease primarily due to the transfer of the Inventory Control Specialist position to the Fleet division, see page 7-4.

Program Description

The Purchasing Division provides for the establishment of organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner by procuring materials, supplies, equipment, services and construction at the lowest possible cost consistent with the quality needed to provide the very best service to the public, while maintaining fair and open competition. The Purchasing Division is also responsible for the annual inventory and proper accounting of fixed assets, along with disposal of all surplus inventories. The division also performs a variety of duties in the collection, processing and distribution of interoffice and U.S. Mail.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: FINANCIAL SERVICES
DIVISION: INFORMATION TECHNOLOGY

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-0203-519.10-12 Regular Salaries			\$ 233,012	\$ 294,257
001-0203-519.10-14 Overtime			555	555
001-0203-519.10-21 FICA			18,097	22,553
001-0203-519.10-22 Retirement Expense			20,600	29,039
001-0203-519.10-23 Life & Health Insurance			63,375	60,000
001-0203-519.10-24 Workers Comp Expense			1,575	2,108
Total Personnel Services			337,214	408,512
Operating Expenses				
001-0203-519.34-10 Other Contracted Services			75	4,500
001-0203-519.40-10 Travel Expenses			3,000	1,000
001-0203-519.40-11 Employee Training Seminars			1,350	
001-0203-519.41-10 Communications Recurring			38,132	40,540
001-0203-519.41-30 Postage Expense			200	300
001-0203-519.45-20 Vehicle Insurance				538
001-0203-519.46-10 Building/Equipment Repairs				1,000
001-0203-519.46-20 Vehicle Repair			260	260
001-0203-519.46-30 Maintenance Agreements			177,743	176,608
001-0203-519.46-40 Small Tools & Equipment			450	150
001-0203-519.47-10 Printing & Binding			250	
001-0203-519.49-15 Advertising			600	400
001-0203-519.51-10 Office Supplies			1,400	1,250
001-0203-519.51-11 Office Equip under \$1,000			750	
001-0203-519.51-20 Data Processing Supplies			2,980	
001-0203-519.52-10 Gas, Oil & Lubricants			800	800
001-0203-519.52-12 Other Operating Expenses				1,750
001-0203-519.52-30 Data Processing Software			22,906	
001-0203-519.54-10 Publications/Memberships			150	
001-0203-519.54-21 Employee Education/Training			5,000	4,750
Total Operating Expenses			256,046	233,846

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: FINANCIAL SERVICES
DIVISION: INFORMATION TECHNOLOGY (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-0203-519.64-10 Equipment			\$ 41,500	
Total Capital Outlay			41,500	
DIVISION TOTAL			\$ 634,760	\$ 642,358
Positions - See Section 7 for position detail			5.00	6.00

Fiscal Year 2008 has a 1.2% increase primarily due to transfer of the Video Production Coordinator position from Communications, see page 7-5, which is offset by a reduction in software purchases.

Program Description

Information Technology essentially has three different groups working together to maintain telecommunications, data, audio visual, web and video services for the Flagler County Board of County Commissioners.

Technical Services maintains all network infrastructure, server administration, server maintenance and operates a help desk for Flagler County employees, to assist with telephone (wired and wireless), data, and audio video equipment problems experienced by facilities users. Also provides support via telephone, remote access, and site visits as necessary.

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

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

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: FINANCIAL SERVICES
DIVISION: GRANTS

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-0204-513.10-12 Regular Salaries			\$ 102,406	\$ 12,366
001-0204-513.10-21 FICA			7,834	946
001-0204-513.10-22 Retirement Expense			10,136	1,218
001-0204-513.10-23 Life & Health Insurance			32,446	3,000
001-0204-513.10-24 Workers Comp Expense			682	75
Total Personnel Services			153,504	17,605
Operating Expenses				
001-0204-513.40-10 Travel Expenses			1,428	278
001-0204-513.41-10 Communications Recurring			2,340	940
001-0204-513.41-30 Postage Expense			200	200
001-0204-513.47-10 Printing & Binding			260	214
001-0204-513.49-15 Advertising			600	600
001-0204-513.51-10 Office Supplies			500	335
001-0204-513.51-20 Data Processing Supplies			140	
001-0204-513.52-10 Gas, Oil & Lubricants			300	300
001-0204-513.52-30 Data Processing Software			650	
Total Operating Expenses			6,418	2,867
Capital Outlay				
001-0204-513.64-10 Equipment			1,500	
Total Capital Outlay			1,500	
DIVISION TOTAL			\$ 161,422	\$ 20,472

Positions - See Section 7 for position detail

2.65

0.30

Fiscal Year 2008 has a 87.3% decrease primarily due to the elimination of the SHIP/CDBG Manager position, the transfer of the Grants Writer position to Financial Services-Budget Director, and the realignment of a percentage of the SHIP/CDBG Analyst position to the SHIP Fund, see page 7-33.

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: ADMINISTRATION
DIVISION: COMMUNITY RESOURCES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-0210-513.10-12 Regular Salaries			\$ 164,327	\$ 187,524
001-0210-513.10-21 FICA			12,571	14,346
001-0210-513.10-22 Retirement Expense			15,866	18,471
001-0210-513.10-23 Life & Health Insurance			49,833	40,000
001-0210-513.10-24 Workers Comp Expense			1,090	1,131
Total Personnel Services			243,687	261,472
Operating Expenses				
001-0210-513.34-10 Other Contracted Services			12,320	14,575
001-0210-513.40-10 Travel Expenses			700	
001-0210-513.41-10 Communications Recurring			960	1,500
001-0210-513.41-30 Postage Expense			300	300
001-0210-513.46-30 Maintenance Agreements			845	792
001-0210-513.47-10 Printing & Binding			750	750
001-0210-513.49-13 Service Awards/Recognition			4,500	4,500
001-0210-513.49-15 Advertising			200	
001-0210-513.51-10 Office Supplies			2,000	1,460
001-0210-513.51-11 Office Equipment under \$1,000			300	300
001-0210-513.51-20 Data Processing Supplies			360	
001-0210-513.52-12 Other Operating Expenses				500
001-0210-513.54-10 Publications/Memberships			1,125	650
001-0210-513.54-20 Conference/Seminar Registration			2,025	
Total Operating Expenses			26,385	25,327
Capital Outlay				
001-0210-513.64-10 Equipment			1,500	
Total Capital Outlay			1,500	
DIVISION TOTAL			\$ 271,572	\$ 286,799

Positions - See Section 7 for position detail

4.00

4.00

Fiscal Year 2008 has an 5.6% increase primarily due to prior year pay adjustment funded for a full year.

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: ADMINISTRATION
DIVISION: COMMUNICATIONS

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-0220-519.10-12 Regular Salaries	\$ 87,096	\$ 93,276	\$ 149,945	\$ 62,215
001-0220-519.10-21 FICA	6,663	7,136	11,471	4,759
001-0220-519.10-22 Retirement Expense	6,548	7,813	14,830	6,128
001-0220-519.10-23 Life & Health Insurance	15,548	26,001	39,000	10,000
001-0220-519.10-24 Workers Comp Expense	218	596	998	375
Total Personnel Services	116,073	134,822	216,244	83,477
Operating Expenses				
001-0220-519.34-03 Contracted-Transportation		92	500	
001-0220-519.34-10 Other Contracted Services	23,262	25,908	66,638	
001-0220-519.40-10 Travel Expenses	181	1,576	2,171	200
001-0220-519.41-10 Communications Recurring	1,665	1,405	1,840	1,200
001-0220-519.41-30 Postage Expense	35	1,015	1,000	
001-0220-519.46-10 Building/Equipmnt Repairs			300	500
001-0220-519.46-30 Maintenance Agreement	108	130	35	1,300
001-0220-519.46-40 Small Tools & Equipment	926	305	50	
001-0220-519.47-10 Printing & Binding	20	966	4,000	
001-0220-519.48-10 Promotional Activities	392	773	1,000	
001-0220-519.49-15 Advertising		7,730	150	
001-0220-519.51-10 Office Supplies	922	900	972	350
001-0220-519.51-11 Office Equipment under \$1,000	72	5,161	150	
001-0220-519.51-20 Data Processing Supplies	200	326	140	
001-0220-519.52-12 Other Operating Expenses	83	1,954	3,365	350
001-0220-519.52-20 Clothing & Wearing Apparel		688		
001-0220-519.52-30 Data Processing Software	578	1,648	3,650	
001-0220-519.54-10 Publications/Memberships		150	508	
001-0220-519.54-20 Conference/Seminar Registration	550	528	700	
001-0220-519.54-21 Employee Education/Training		89		
Total Operating Expenses	28,994	51,344	87,169	3,900

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: ADMINISTRATION
DIVISION: COMMUNICATIONS (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-0220-519.64-10 Equipment	\$ 2,210	\$ 1,921	\$ 152,500	
Total Capital Outlay	2,210	1,921	152,500	
DIVISION TOTAL	\$ 147,277	\$ 188,087	\$ 455,913	\$ 87,377
Positions - See Section 7 for position detail	2.00	2.00	3.00	1.00

Fiscal Year 2008 has an 80.83% decrease primarily due to the realignment of the Public Information/Special Projects Coordinator to Administration, and the Video Production Coordinator to Information Technology, see page 7-8.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COUNTY ATTORNEY

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-0700-514.10-12 Regular Salaries	\$ 278,206	\$ 296,693	\$ 324,813	\$ 343,819
001-0700-514.10-14 Overtime	3,757	6,158	4,240	4,000
001-0700-514.10-21 FICA	20,203	21,722	25,173	26,627
001-0700-514.10-22 Retirement Expense	23,667	28,220	36,229	42,180
001-0700-514.10-23 Life & Health Insurance	30,420	52,001	52,000	40,000
001-0700-514.10-24 Workers Comp Expense	533	1,482	1,677	1,520
Total Personnel Services	356,786	406,276	444,132	458,146
Operating Expenses				
001-0700-514.31-10 Professional Services	190,633	97,102	190,000	125,000
001-0700-514.33-10 Court Reporting Services	1,995	2,035	2,040	1,500
001-0700-514.40-10 Travel Expenses	5,040	5,446	9,384	8,300
001-0700-514.41-10 Communications Recurring	1,316	1,385	5,860	4,343
001-0700-514.41-20 Communications Inst/Repair		8		
001-0700-514.41-30 Postage Expense	420	420	893	800
001-0700-514.45-60 Other Insurance & Bonds			253	100
001-0700-514.46-10 Bldging/Equipmentt Repairs		125		
001-0700-514.46-30 Maintenance Agreements	769	842	1,632	1,200
001-0700-514.47-10 Printing & Binding	292	28	506	300
001-0700-514.49-10 Other Current Charges		308	1,020	500
001-0700-514.49-15 Advertising	296			
001-0700-514.51-10 Office Supplies	629	715	2,142	2,000
001-0700-514.51-11 Office Equipment under \$1,000	1,592	133	153	
001-0700-514.52-12 Other Operating Expenses	15		204	100
001-0700-514.52-20 Clothing & Wearing Apparel		167	245	
001-0700-514.54-10 Publications/Memberships	8,969	11,174	10,796	8,715
001-0700-514.54-20 Conference/Seminar Registration	570	380	4,080	2,000
001-0700-514.54-21 Employee Education/Training		150		
Total Operating Expenses	212,536	120,418	229,208	154,858

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COUNTY ATTORNEY (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-0700-514.64-10 Equipment	\$ 1,409		\$ 2,500	
Total Capital Outlay	1,409		2,500	
DEPARTMENT TOTAL	\$ 570,731	\$ 526,694	\$ 675,840	\$ 613,004
Positions - See Section 7 for position detail	4.00	4.00	4.00	4.00

Fiscal Year 2008 has a 9.3% reduction primarily due to a reduction in health insurance costs and use of outside legal services, offset by salary adjustments.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: VALUE ADJUSTMENT BOARD

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
001-0600-513.31-10 Professional Services	\$ 3,183	\$ 2,962	\$ 5,900	\$ 5,900
001-0600-513.33-10 Court Reporting Services			550	550
001-0600-513.41-30 Postage Expense	38	51	84	84
001-0600-513.49-10 Other Current Charges	258		365	365
001-0600-513.49-15 Advertising	155	684		
Total Operating Expenses	3,634	3,697	6,899	6,899
DEPARTMENT TOTAL	\$ 3,634	\$ 3,697	\$ 6,899	\$ 6,899

BUDGET NARRATIVE:

Based on Section 193.122, Florida Statutes, the Value Adjustment Board must certify that all requirements have been met after all hearings held as required by Section 194.032, Florida Statutes. The Value Adjustment Board ratifies that Real Property/Tangible Personal Property on the assessment roll meets all requirements of the Department of Revenue.

Based on Florida Statutes 196.194, the Property Appraiser maintains a list of all applicants who apply for exemption wholly and partially approved and those applicants who have their applications for exemption denied. Types of exemptions included: homestead \$25,000, widows, widowers, blind, disability, elderly, service connected, total and permanent disability.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GENERAL SERVICES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-0230-519.10-12 Regular Salaries		\$ 32,680	\$ 137,734	\$ 214,919
001-0230-519.10-21 FICA		2,488	10,537	16,441
001-0230-519.10-22 Retirement Expense		3,219	13,567	21,170
001-0230-519.10-23 Life & Health Insurance		8,938	39,000	40,000
001-0230-519.10-24 Workers Comp Expense		207	917	8,433
Total Personnel Services		47,532	201,755	300,963
Operating Expenses				
001-0230-519.40-10 Travel Expenses			140	
001-0230-519.41-10 Communications Recurring		20	1,620	2,870
001-0230-519.41-30 Postage Expense			50	200
001-0230-519.44-10 Rentals & Leases		1,500	3,000	
001-0230-519.45-20 Vehicle Insurance			600	600
001-0230-519.46-20 Vehicle Repair			460	460
001-0230-519.46-30 Maintenance Agreements			1,980	1,980
001-0230-519.47-10 Printing & Binding			70	70
001-0230-519.51-10 Office Supplies			300	300
001-0230-519.52-10 Gas, Oil & Lubricants			900	1,224
001-0230-519.54-20 Conference/Seminar Registration			305	
Total Operating Expenses		1,520	9,425	7,704
Capital Outlay				
001-0230-519.64-10 Equipment			17,500	
Total Capital Outlay			17,500	
DIVISION TOTAL		\$ 49,052	\$ 228,680	\$ 308,667

Positions - See Section 7 for position detail

3.00

4.00

Fiscal Year 2008 has a 35% increase primarily due to prior year pay adjustments funded for a full year and the transfer of 50% of the salaries and associated benefits for an Accountant and Accounting Clerk positions from the Transportation and Utilities Departments.

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GENERAL SERVICES
DIVISION: FLEET MANAGEMENT

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
REVENUES: Staff Time			91,000	3,000

Personnel Services

001-1410-519.10-12 Regular Salaries	\$ 342,816	\$ 345,017	\$ 324,398	\$ 199,139
001-1410-519.10-14 Overtime	23,210	29,771	27,325	17,000
001-1410-519.10-21 FICA	27,846	28,567	26,907	16,060
001-1410-519.10-22 Retirement Expense	27,517	31,182	34,655	20,680
001-1410-519.10-23 Life & Health Insurance	89,232	128,920	117,000	70,000
001-1410-519.10-24 Workers Comp Expense	8,425	21,735	22,918	10,535
Total Personnel Services	519,046	585,192	553,203	333,414

Operating Expenses

001-1410-519.31-10 Professional Services			135	
001-1410-519.34-10 Other Contracted Services	686	1,988	2,700	18,300
001-1410-519.40-10 Travel Expenses	821	92	470	
001-1410-519.41-10 Communications Recurring	1,671	1,237	2,520	2,285
001-1410-519.41-20 Communications Inst/Repair		3	255	
001-1410-519.44-10 Rentals & Leases	5,078	7,285	7,074	6,092
001-1410-519.45-20 Vehicle Insurance	3,874	4,184	5,916	2,937
001-1410-519.46-10 Bldg/Equip Repairs	13,051	10,599	12,850	11,825
001-1410-519.46-20 Vehicle Repair	35,349	25,131	23,364	20,060
001-1410-519.46-30 Maintenance Agreements				2,800
001-1410-519.46-40 Small Tools & Equipment	5,370	8,900	22,891	
001-1410-519.49-10 Other Current Charges	100	150	100	100
001-1410-519.49-14 Landfill Tipping Fees	1,387	1,627	2,080	1,500
001-1410-519.49-15 Advertising		456	200	
001-1410-519.51-10 Office Supplies	562	1,012	1,400	
001-1410-519.51-11 Office Equipment under \$1,000			2,615	
001-1410-519.52-10 Gas, Oil & Lubricants	34,641	19,199	22,172	21,720
001-1410-519.52-12 Other Operating Expenses	1,619	5,577	3,655	
001-1410-519.52-20 Clothing & Wearing Apparel			500	
001-1410-519.52-30 Data processing Software		1,295	1,000	1,000
001-1410-519.54-10 Publications/Memberships	153	1,767	895	
001-1410-519.54-21 Employee Education/Training	445	555	1,000	500
Total Operating Expenses	104,807	91,057	113,792	89,119

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: GENERAL SERVICES
DIVISION: FLEET MANAGEMENT (continued)**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-1410-519.64-10 Equipment			\$ 160,900	
Total Capital Outlay			160,900	
DIVISION TOTAL	\$ 623,853	\$ 676,249	\$ 827,895	\$ 422,533
Positions - See Section 7 for position detail	11.00	11.00	9.00	5.50

Fiscal Year 2008 has a 49% decrease primarily due to the reorganization of Fleet Operations.

Program Description

The Fleet Management Division provides support to all departments of the County by maintaining and repairing all vehicles and equipment in a timely and cost effective manner. The Fleet Management Division assists with specifications for new equipment, fleet standardization and vehicle purchases, as well as maintaining the County's fuel system. Annually, over 460,000 gallons of fuel are dispersed to the County's fleet and 368 county vehicles/equipment are provided maintenance and repairs, totaling approximately 1800 service requests.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GENERAL SERVICES
DIVISION: FACILITIES MANAGEMENT

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
REVENUES: Staff Time	278,160	455,711	76,934	176,500

Personnel Services

001-1413-519.10-12 Regular Salaries	\$ 464,882	\$ 505,170	\$ 690,451	\$ 1,058,743
001-1413-519.10-14 Overtime	35,056	55,046	17,000	17,000
001-1413-519.10-21 FICA	37,982	42,578	56,486	82,295
001-1413-519.10-22 Retirement Expense	37,859	47,080	73,541	109,893
001-1413-519.10-23 Life & Health Insurance	129,623	207,463	325,000	374,167
001-1413-519.10-24 Workers Comp Expense	36,117	104,175	136,527	138,216
Total Personnel Services	741,519	961,512	1,299,005	1,780,314

Operating Expenses

001-1413-519.31-10 Professional Services	60	38	135	135
001-1413-519.34-10 Other Contracted Services	84,174	72,415	88,990	133,866
001-1413-519.34-20 Governmental Services	38,925	63,142	47,736	7,250
001-1413-519.40-10 Travel Expenses	44	81	200	250
001-1413-519.41-10 Communications Recurring	6,964	8,268	9,000	7,140
001-1413-519.41-20 Communications Inst/Repair	492	755	561	722
001-1413-519.41-30 Postage	71	6	44	40
001-1413-519.43-10 Utilities Expense	(32)	16,495	24,972	26,652
001-1413-519.44-10 Rentals & Leases	28,901	14,108	20,554	21,782
001-1413-519.45-20 Vehicle Insurance	6,707	5,667	12,304	12,305
001-1413-519.46-10 Building/Equipment Repairs	131,728	157,315	77,963	132,350
001-1413-519.46-20 Vehicle Repair	8,908	16,078	13,060	27,452
001-1413-519.46-30 Maintenance Agreements	12,609	12,863	27,678	77,424
001-1413-519.46-40 Small Tools & Equipment	23,424	28,132	29,931	37,900
001-1413-519.47-10 Printing & Binding		175	500	500
001-1413-519.49-10 Other Current Charges	308	447	800	1,600
001-1413-519.49-14 Landfill Tipping Fees	2,795		2,820	1,200
001-1413-519.49-15 Advertising				200
001-1413-519.51-10 Office Supplies	224	2,594	170	2,900
001-1413-519.51-11 Office Equipment under \$1,000	513	1,958	440	1,400
001-1413-519.51-20 Data Processing Supplies		100		
001-1413-519.52-10 Gas, Oil & Lubricants	16,608	25,204	22,762	37,045
001-1413-519.52-12 Other Operating Expenses	60,226	66,693	68,575	75,600
001-1413-519.52-20 Clothing & Wearing Apparel	1,401	1,233	1,775	1,740
001-1413-519.54-10 Publications/Memberships		704		
001-1413-519.54-21 Employee Education/Training			500	550
Total Operating Expenses	425,050	494,471	451,470	608,003

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: GENERAL SERVICES
DIVISION: FACILITIES MANAGEMENT (continued)**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-1413-519.62-10 Buildings	\$ 10,628	\$ 10,389		
001-1413-519.64-10 Equipment	3,717	19,915	234,700	7,671
Total Capital Outlay	14,345	30,304	234,700	7,671
DIVISION TOTAL	\$ 1,180,914	\$ 1,486,287	\$ 1,985,175	\$ 2,395,988
Positions - See Section 7 for position detail	18.00	18.00	24.00	37.00

Fiscal Year 2008 has a 20.7% increase primarily due to increased staff to cover custodial requirements of the new Judicial Complex, see page 1-25.

Program Description

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

Capital Outlay

KMC Weblite Controller & Phone Modem for Palm Coast Library	7,671
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Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: PARKS AND RECREATION
DIVISION: RECREATION FACILITIES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-1440-572.10-12 Regular Salaries	\$ 344,200	\$ 386,055	\$ 428,155	\$ 451,332
001-1440-572.10-14 Overtime	4,908	2,032	3,200	3,350
001-1440-572.10-21 FICA	26,583	29,681	32,999	34,783
001-1440-572.10-22 Retirement Expense	26,236	32,657	42,488	44,786
001-1440-572.10-23 Life & Health Insurance	117,624	195,709	208,000	160,000
001-1440-572.10-24 Workers Comp Expense	17,252	41,218	51,812	33,014
Total Personnel Services	536,803	687,352	766,654	727,265
Operating Expenses				
001-1440-572.34-10 Other Contracted Services	159,882	118,315	128,880	121,565
001-1440-572.34-20 Governmental Services			3,150	3,150
001-1440-572.40-10 Travel Expenses	100	200	200	200
001-1440-572.41-10 Communications Recurring	1,667	1,021	3,240	3,420
001-1440-572.41-20 Communications Inst/Repair	274	4,357	750	750
001-1440-572.43-10 Utilities Expense		267		
001-1440-572.44-10 Rentals & Leases	7,907	17,585	20,486	21,801
001-1440-572.45-20 Vehicle Insurance	9,275	7,610	10,187	10,187
001-1440-572.46-10 Building/Equipment Repairs	15,583	25,806	17,000	28,400
001-1440-572.46-20 Vehicle Repair	13,299	27,298	12,000	17,000
001-1440-572.46-40 Small Tools & Equipment	14,280	12,726	15,000	11,000
001-1440-572.47-10 Printing & Binding	9	37		
001-1440-572.49-10 Other Current Chrgs/Oblig	300			
001-1440-572.49-14 Landfill Tipping Fees	3,717	1,230	5,000	4,000
001-1440-572.49-91 Write Offs/Shortages		110		
001-1440-572.52-10 Gas, Oil & Lubricants	36,944	48,699	49,148	49,148
001-1440-572.52-12 Other Operating Expenses	9,409	9,363	16,200	31,903
001-1440-572.54-10 Publications/Memberships	130		300	
001-1440-572.54-21 Employee Education/Training		65	600	
Total Operating Expenses	272,776	274,689	282,141	302,524
Capital Outlay				
001-1440-572.64-10 Equipment	112,145	86,271	72,800	
Total Capital Outlay	112,145	86,271	72,800	

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: PARKS AND RECREATION
DIVISION: RECREATION FACILITIES (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Grants & Aids				
001-1440-572.81-01 Aid/Contribution-School Brd	\$	97,346	\$ 100,000	\$ 100,000
Total Grants & Aids		97,346	100,000	100,000
DIVISION TOTAL	\$ 921,724	\$ 1,145,658	\$ 1,221,595	\$ 1,129,789
Positions - See Section 7 for position detail	14.50	14.50	15.50	15.50

Fiscal Year 2008 has a 7.5% decrease primarily due to reduction in health insurance and a reduction in capital outlay purchases.

Program Description

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

- | | |
|---|--|
| <ul style="list-style-type: none"> 16th Rd. Park Bing's Landing Carver Gym Espanola Community Center Flagler County Recreation Area Betty Steflik Graham Swamp Hammock Community Center Haw Creek Community Center Haw Creek Preserve/Russell Landing Hidden Trails Park Herschel King Park Jungle Hut Road Park Korona Fire Station | <ul style="list-style-type: none"> Lake Disston Malacompra Rd. Park Marineland Acres Rest Area Moody Boat Ramp Old Dixie Park Pamela Park Pellicer Community Center Princess Place Preserve River To Sea Shell Bluff St. Johns Park Community Center Varn Park Wadsworth Park |
|---|--|

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: PARKS AND RECREATION
DIVISION: RECREATION SERVICES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-1442-572.10-12 Regular Salaries	\$ 203,227	\$ 221,948	\$ 296,475	\$ 315,499
001-1442-572.10-13 Other Salaries & Wages		790	9,291	9,570
001-1442-572.10-14 Overtime	860	969	1,100	1,100
001-1442-572.10-21 FICA	15,612	17,114	23,467	24,952
001-1442-572.10-22 Retirement Expense	15,347	18,681	29,365	31,185
001-1442-572.10-23 Life & Health Insurance	55,432	91,002	113,750	90,000
001-1442-572.10-24 Workers Comp Expense	6,652	17,222	21,638	18,142
Total Personnel Services	297,130	367,726	495,086	490,448
Operating Expenses				
001-1442-572.34-03 Contracted-Transportation	2,941	3,350	2,200	2,200
001-1442-572.34-10 Other Contracted Services		6,243	25,000	
001-1442-572.34-20 Governmental Services		1,615		
001-1442-572.40-10 Travel Expenses	80		200	200
001-1442-572.41-10 Communications Recurring	3,129	3,404	6,093	6,093
001-1442-572.41-20 Communications Inst/Repair		293	800	600
001-1442-572.41-30 Postage	230	166	500	500
001-1442-572.43-10 Utilities Expense		173,554	179,024	149,465
001-1442-572.44-10 Rentals & Leases	7,306	4,045	2,405	2,405
001-1442-572.45-20 Vehicle Insurance	1,404	1,940	1,505	1,639
001-1442-572.46-10 Building/Equipment Repairs			150	150
001-1442-572.46-20 Vehicle Repair	161	1,280	1,500	1,500
001-1442-572.46-30 Maintenance Agreements	1,505	550	1,200	1,200
001-1442-572.46-40 Small Tools & Equipment	353	245	550	500
001-1442-572.46-41 Small Tools & Equipment Prin Pl				4,650
001-1442-572.47-10 Printing & Binding	174	628	1,000	1,000
001-1442-572.48-10 Promotional Activities	756	330	1,000	1,000
001-1442-572.49-10 Other Current Charges/Obligation	1,123			
001-1442-572.49-13 Service Awards/Recognition			75	75
001-1442-572.49-15 Advertising	206	341	450	450
001-1442-572.51-10 Office Supplies	1,713	2,111	2,696	2,696
001-1442-572.51-11 Office Equipment under \$1,000	1,633	1,801	2,786	750
001-1442-572.51-20 Data Processing Supplies	625	295	880	500
001-1442-572.52-10 Gas, Oil & Lubricants	2,642	3,517	4,900	4,900
001-1442-572.52-12 Other Operating Expenses	6,109	6,961	6,000	6,000
001-1442-572.52-18 Princess Place				4,650
001-1442-572.52-30 Data Processing Software		3,900	1,660	
001-1442-572.54-10 Publications/Memberships	745	540	750	300
001-1442-572.54-20 Conference/Seminar Registration		130	500	
Total Operating Expenses	32,835	217,239	243,824	193,423

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: PARKS AND RECREATION
DIVISION: RECREATION SERVICES (continued)**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-1442-572.64-10 Equipment	\$ 21,186		\$ 4,500	
Total Capital Outlay	21,186		4,500	
DIVISION TOTAL	\$ 351,151	\$ 584,965	\$ 743,410	\$ 683,871
Positions	7.00	7.00	9.00	9.00

Fiscal Year 2008 has a 8% decrease due primarily to a reduction in health insurance and operating expenses.

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: PARKS AND RECREATION
DIVISION: CIVIC ARENA

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-1441-572.10-12 Regular Salaries			\$ 22,513	
001-1441-572.10-14 Overtime			150	
001-1441-572.10-21 FICA			1,722	
001-1441-572.10-22 Retirement Expense			2,217	
001-1441-572.10-23 Life & Health Insurance			13,000	
001-1441-572.10-24 Workers Comp Expense			2,695	
Total Personnel Services			42,297	
Operating Expenses				
001-1441-572.41-10 Communications Recurring			666	
001-1441-572.41-30 Postage Expense			146	
001-1441-572.43-10 Utilities Expense			7,860	
001-1441-572.44-10 Rentals & Leases			1,273	
001-1441-572.46-30 Maintenance Agreements			1,200	
001-1441-572.47-10 Printing & Binding			300	
001-1441-572.48-10 Promotional Activities			500	
001-1441-572.49-15 Advertising			500	
001-1441-572.51-10 Office Supplies			300	
001-1441-572.51-11 Office Equipment under \$1,000			400	
001-1441-572.51-20 Data Processing Supplies	100		250	
001-1441-572.52-10 Gas, Oil & Lubricants			2,000	
001-1441-572.54-10 Publications/Memberships			150	
Total Operating Expenses	100		15,545	
Capital Outlay				
001-1441-572.64-10 Equipment	1,409			
Total Capital Outlay	1,409			
DIVISION TOTAL	\$ 1,509		\$ 57,842	

Positions - See Section 7 for position detail

2.00

1.00

0.00

Fiscal Year 2008 has a 100% reduction due to the elimination of the division. Required operating expenses were transferred to Facilities and the Maintenance Tech II position was transferred to Recreation Facilities in the prior year, see page 7-14.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: PARKS AND RECREATION
DIVISION: RECREATION SPORT LEAGUES

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
REVENUES: Program Activities Fees			27,370	27,370
Operating Expenses				
001-1443-572.34-10 Other Contracted Services	\$ 9,030	\$ 26,940	\$ 23,610	\$ 23,610
001-1443-572.52-12 Other Operating Expenses	838	1,592	3,760	3,760
Total Operating Expenses	9,868	28,532	27,370	27,370
DIVISION TOTAL	\$ 9,868	\$ 28,532	\$ 27,370	\$ 27,370

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY RESOURCES
DIVISION: SAFETY

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
001-1460-519.31-10 Professional Services	\$ 2,656	\$ 2,486	\$ 4,560	\$ 4,180
001-1460-519.47-10 Printing & Binding	189			
001-1460-519.49-13 Service Awards/Recognition			650	600
001-1460-519.52-12 Other Operating Expenses	464	1,111	1,000	1,000
001-1460-519.54-10 Publications/Memberships	352	431	1,075	375
001-1460-519.54-20 Conference/Seminar Registration	300		500	
001-1460-519.54-21 Employee Education/Training	2,275	3,678	2,750	2,750
Total Operating Expenses	6,236	7,706	10,535	8,905
DIVISION TOTAL	\$ 6,236	\$ 7,706	\$ 10,535	\$ 8,905

Fiscal Year 2008 has a 15.5% decrease due primarily to a decrease in operating expenses for drug screenings and the elimination of two annual memberships.

BUDGET NARRATIVE:

The Safety Program was initiated in January, 1992 with the assistance of the Florida League of Cities Loss Control Specialist. A Policy Statement was enacted by the Board of County Commissioners on March 16, 1992.

A written Safety Program was implemented by the Board of County Commissioners on November 6, 1995 as Administrative Code 7.02. A Commercial Drivers License and a Drug and Alcohol Testing Policy was enacted under Administrative Code 7.03 on November 4, 1996 to comply with federal law.

Safety training, new employee safety education, information videos, vehicle and facility inspections and other related tasks are performed by the Safety Coordinator and Committee. Recommendations are made for corrective action. Another task includes the tracking of Worker's Compensation injuries in an effort to get employees back to work quickly with recommended corrective actions to eliminate or reduce certain types of injuries.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COUNTY HISTORIC RESOURCES

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Operating Expenses				
001-0710-572.31-10 Professional Services				\$ 1,000
Total Operating Expenses				1,000
DEPARTMENT TOTAL				<u>\$ 1,000</u>

BUDGET NARRATIVE:

Flagler County has been in the process of developing its historical resources, scenic, heritage, and environmental and recreational corridors. These include the Coastal Greenway, the A-1-A Scenic Highway Designation, the Pellicer Creek Corridor, the Mala Compra Plantation, Princess Place Preserve and the Florida Agricultural Museum.

The County continues to need professional services, outside agency support and citizen involvement to assure these resources are being developed in responsible and usable ways for citizens and their guests to enjoy.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: AGRICULTURAL EXTENSION SERVICE

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-2400-537.10-12 Regular Salaries	\$ 133,930	\$ 193,321	\$ 210,122	\$ 184,807
001-2400-537.10-21 FICA	8,780	12,717	15,845	14,138
001-2400-537.10-22 Retirement Expense	9,092	14,263	17,644	13,558
001-2400-537.10-23 Life & Health Insurance	27,716	62,835	78,000	30,000
001-2400-537.10-24 Workers Comp Expense	4,268	19,881	22,244	6,819
Total Personnel Services	183,786	303,017	343,855	249,322
Operating Expenses				
001-2400-524.46-10 Bldg/Equipt Repairs		11		
001-2400-537.34-10 Other Contracted Services	18,036	21,045	26,581	25,985
001-2400-537.40-10 Travel Expenses	2,660	3,289	5,221	2,426
001-2400-537.41-10 Communications Recurring	2,908	2,804	3,168	3,168
001-2400-537.41-20 Communications Inst/Repair		8	100	100
001-2400-537.41-30 Postage Expense			25	25
001-2400-537.43-10 Utilities Expense		12,220	13,020	13,671
001-2400-537.44-10 Rentals & Leases	273	337	305	
001-2400-537.45-20 Vehicle Insurance	527	534	1,355	1,355
001-2400-537.45-60 Other Insurance & Bonds			100	100
001-2400-537.46-10 Building/Equipment Repairs	1,703	2,711	22,262	3,000
001-2400-537.46-20 Vehicle Repair	22	421	300	760
001-2400-537.46-30 Maintenance Agreements	2,469	2,467	3,471	3,471
001-2400-537.46-40 Small Tools & Equipment	273	800	780	1,859
001-2400-537.47-10 Printing & Binding		146	350	440
001-2400-537.49-10 Other Current Charges	211	15	300	300
001-2400-537.49-15 Advertising		75	200	240
001-2400-537.51-10 Office Supplies	2,006	2,383	3,146	2,396
001-2400-537.51-11 Office Equipment under \$1,000	553	1,849	400	2,254
001-2400-537.51-20 Data Processing Supplies	828	230	300	300
001-2400-537.52-10 Gas, Oil & Lube	1,206	2,060	4,877	4,268
001-2400-537.52-12 Other Oper Expenses	697	1,369	2,347	1,400
001-2400-537.52-30 Data Processing Software		30	200	200
001-2400-537.54-10 Publications/Memberships	669	1,066	1,203	1,188
001-2400-537.54-20 Conference/Seminar Registration	1,155	453	1,700	385
Total Operating Expenses	36,196	56,323	91,711	69,291

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: AGRICULTURAL EXTENSION SERVICE (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-2400-537.62-10 Buildings		\$ 3,558	\$ 40,000	
001-2400-537.64-10 Equipment	7,105		19,705	
Total Capital Outlay	7,105	3,558	59,705	
DIVISION TOTAL	\$ 227,087	\$ 362,898	\$ 495,271	\$ 318,613
Positions - See Section 7 for position detail	6.00	6.00	7.00	6.00

Fiscal Year 2008 has a 35.7% reduction due primarily to the transfer of a Custodian/Maintenance Tech I position to Facilities, see page 7-17, and a reduction in capital outlay purchases.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY SERVICES
DIVISION: HUMAN SERVICES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-2700-569.10-12 Regular Salaries	\$ 134,348	\$ 94,398	\$ 123,124	\$ 155,856
001-2700-569.10-14 Overtime	1,523			
001-2700-569.10-21 FICA	10,374	7,221	9,419	11,923
001-2700-569.10-22 Retirement Expense	10,215	7,940	12,148	15,352
001-2700-569.10-23 Life & Health Insurance	32,448	36,184	48,913	42,000
001-2700-569.10-24 Workers Comp Expense	918	601	819	940
Total Personnel Services	189,826	146,344	194,423	226,071
Operating Expenses				
001-2700-562.49-91 Write Offs/Shortages	690	1,658		
001-2700-569.34-10 Other Contracted Services	750		600	634
001-2700-569.34-23 Community Agenda Project		9,000	9,000	
001-2700-569.40-10 Travel Expenses	577	411	2,393	171
001-2700-569.41-10 Communications Recurring	2,613	3,193	3,309	3,632
001-2700-569.41-20 Communications Inst/Repair	565	12	200	
001-2700-569.41-30 Postage Expense	647	632	624	743
001-2700-569.43-10 Utilities Expense	79	3,410	2,273	5,055
001-2700-569.44-10 Rentals & Leases	4,550	46	38	
001-2700-569.46-10 Bldg/Equip Repairs		2		
001-2700-569.46-30 Maintenance Agreements	1,000	842	1,095	1,095
001-2700-569.46-40 Small Tools & Equipment		48		
001-2700-569.47-10 Printing & Binding	111	177	208	256
001-2700-569.49-10 Other Current Charges	500	2,000	2,200	
001-2700-569.49-15 Advertising		154		
001-2700-569.51-10 Office Supplies	470	904	1,432	1,000
001-2700-569.51-11 Office Equip under \$1,000		111	1,310	
001-2700-569.51-20 Data Processing Supplies		586	140	
001-2700-569.52-10 Gas, Oil & Lubricants	48			
001-2700-569.52-12 Other Operating Expenses	7	230	5,000	
001-2700-569.52-30 Data Processing Software		18	1,300	
001-2700-569.54-10 Publications/Memberships	70	199	70	355
001-2700-569.54-20 Conference/Seminar Registration	787	240	565	
Total Operating Expenses	13,464	23,873	31,757	12,941

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: COMMUNITY SERVICES
DIVISION: HUMAN SERVICES (continued)**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-2700-569.62-10 Buildings			\$ 58,258	
001-2700-569.64-10 Equipment		2,961	1,500	
Total Capital Outlay		2,961	59,758	
Total Administration	203,290	173,178	285,938	239,012
Health Services/Public Assistance:				
Hospitalization				
001-2700-561.31-60 Medicaid Reimbursement	253,756	410,372	402,000	402,000
Total Hospitalization	253,756	410,372	402,000	402,000
Health				
001-2700-562.31-60 Medicaid Reimbursement	83,980	76,854	102,000	102,000
001-2700-562.83-72 Indigent Health Care	150,281	227,388	245,000	245,000
001-2700-562.83-73 Health Care Resp Act-HCRA	185,321	156,867	200,000	200,000
001-2700-562.83-75 Healthy Communities	14,212	11,835	19,000	1,500
Total Health	433,794	472,944	566,000	548,500
Public Assistance				
001-2700-564.83-70 Food Pantry	5,928	6,999	9,000	18,000
001-2700-564.83-71 Indigent Burial	6,335	4,480	7,000	7,000
001-2700-564.83-76 Emergency Asst-Food/Rent	20,178	48,400	50,000	55,000
Total Public Assistance	32,441	59,879	66,000	80,000
Total Health Services/Public Assistance	719,991	943,195	1,034,000	1,030,500
Grants & Aids:				
Children/Youth Services				
001-2700-564.82-23 Aid to House Next Door	25,000	25,000	28,150	28,150
001-2700-564.82-24 Aid to Childrens Hm Soc	28,500	28,500	28,500	28,500
001-2700-564.82-27 Aid to Childrens Advocacy	43,290	50,000	50,000	50,000
001-2700-564.82-30 Aid to African Am Society	7,000	10,000	10,000	10,000
001-2700-564.82-47 Aid to PACE Ctr for Girls		10,000	15,000	
001-2700-572.82-16 Boys and Girls Club	9,000	14,250	30,000	30,000
Total Children/Youth Services	112,790	137,750	161,650	146,650

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY SERVICES (continued)
DIVISION: HUMAN SERVICES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Grants & Aids (continued):				
Adult/Family Services				
001-2700-562.82-19 Retired Senior Vol Prog	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
001-2700-564.82-10 Aid to ACT	60,000	60,000	60,000	60,000
001-2700-564.82-11 Aid to Stewart Marchman	100,000	110,000	113,300	113,300
001-2700-564.82-14 Alpha Pregnancy Center		17,079		
001-2700-564.82-17 Early Learning Coalition	37,338	70,996	58,550	58,550
001-2700-564.82-18 Family Life Center	30,000	30,000	40,000	40,000
001-2700-564.82-21 Aid-First Call for Help	5,000	5,000	7,500	
001-2700-564.82-31 Aid to Work Orin Rehab Ct	4,000	7,500	20,000	20,000
001-2700-564.82-36 Aid to ARC Angels	977	8,128		
001-2700-564.82-48 Aid to Ctr for Visually Impaired		4,000	8,500	8,500
001-2700-569.83-55 Aid to Individuals		485		
Total Adult/Family Services	257,315	333,188	327,850	320,350
Total Grants & Aids	370,105	470,938	489,500	467,000
DIVISION TOTAL	\$ 1,293,386	\$ 1,587,311	\$ 1,809,438	\$ 1,736,512

Positions - See Section 7 for position detail	3.00	3.20	4.20	4.20
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Fiscal Year 2008 has a 4% reduction due primarily to a reduction of capital outlay purchases.

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY SERVICES
DIVISION: HOME DELIVERED MEALS

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08

REVENUES: Title IIC2 Home Delivered Meals	55,504			
Nutrition Services	29,164			

Total Revenues	84,668			
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Personnel Services

001-2704-569.10-12 Regular Salaries	\$ 31,394			
001-2704-569.10-14 Overtime	91			
001-2704-569.10-21 FICA	2,409			
001-2704-569.10-22 Retirement Expense	2,367			
001-2704-569.10-23 Life & Health Insurance	12,586			
001-2704-569.10-24 Workers Comp Expense	152			

Total Personnel Services	48,999			
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Operating Expenses

001-2704-569.34-10 Other Contracted Services	58,202			
001-2704-569.40-10 Travel Expenses	11,704			
001-2704-569.51-10 Office Supplies	92			
001-2704-569.51-11 Office Equipment under \$1000	202			
001-2704-569.52-12 Other Operating Expenses	2,112			

Total Operating Expenses	72,312			
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DIVISION TOTAL	<u>\$ 121,311</u>			
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Positions	1.60			
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Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY SERVICES
DIVISION: SENIOR SERVICES

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
REVENUES:				
Home Care for the Elderly	637	595	793	
Emergency Heating Asst.	4,331	4,490	9,942	7,696
Title III B Support Services	109,524	110,359	102,131	101,576
Medwaiver Reimbursement	17,492	83,833	25,000	25,000
Donations-Transportation-S.S.	10,805	7,357	7,351	6,802
Total Revenues	142,789	206,634	145,217	141,074

Personnel Services

001-2701-569.10-12 Regular Salaries	\$ 73,246	\$ 90,520	\$ 100,063	\$ 78,098
001-2701-569.10-21 FICA	5,603	6,916	7,655	5,975
001-2701-569.10-22 Retirement Expense	5,507	7,537	9,856	7,692
001-2701-569.10-23 Life & Health Insurance	23,774	42,163	44,980	22,600
001-2701-569.10-24 Workers Comp Expense	346	1,046	959	420
Total Personnel Services	108,476	148,182	163,513	114,785

Operating Expenses

001-2701-569.34-01 Cntrt/FC Trnspt-Cong Meal	215,558	409,032	469,000	349,153
001-2701-569.34-10 Other Contracted Services	25,444	30,378	62,699	47,068
001-2701-569.40-10 Travel Expenses	833	1,510	1,659	1,214
001-2701-569.41-10 Communications Recurring	5,912	6,960	6,687	6,430
001-2701-569.41-20 Communications Inst/Repair	508	623	792	640
001-2701-569.41-30 Postage Expense	1,965	653	2,376	1,163
001-2701-569.43-10 Utilities Expense		12,928	8,880	5,055
001-2701-569.44-10 Rentals & Leases	3,172	3,460	3,816	2,400
001-2701-569.45-20 Vehicle Insurance	540	976	1,198	1,063
001-2701-569.45-60 Other Insurance & Bonds		93		
001-2701-569.46-10 Building/Equipment Repairs	674	117		
001-2701-569.46-20 Vehicle Repair	311	1,433	520	4,500
001-2701-569.46-30 Maintenance Agreements	902	1,135	950	950
001-2701-569.46-40 Small Tools & Equipment	1,366	47		
001-2701-569.47-10 Printing & Binding	506	146	281	317
001-2701-569.48-10 Promotional Activities	60	65	40	50
001-2701-569.49-10 Other Current Chrgs/Oblig				25
001-2701-569.49-15 Advertising	101	152		
001-2701-569.51-10 Office Supplies	3,099	1,381	1,800	1,200
001-2701-569.51-11 Office Equipment Under \$1,000	7,799	1,195		
001-2701-569.51-20 Data Processing Supplies	261	166	340	
001-2701-569.52-10 Gas, Oil & Lubricants	2,384	3,059	4,233	3,750
001-2701-569.52-12 Other Operating Expenses	1,901	1,296	218	
001-2701-569.52-20 Clothing & Wearing Apparel			100	

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY SERVICES
DIVISION: SENIOR SERVICES (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses (continued)				
001-2701-569.52-30 Data Processing Software	\$ 1,134	\$ 40	\$ 650	
001-2701-569.54-10 Publications/Memberships	65	180	90	
001-2701-569.54-20 Conference/Seminar Regist	10	430	410	10
Total Operating Expenses	274,505	477,455	566,739	424,988
Capital Outlay				
001-2701-569.64-10 Equipment	15,050	4,466	1,500	
Total Capital Outlay	15,050	4,466	1,500	
Grants & Aids				
001-2701-569.83-02 Disaster Aid-DDD05	39,753			
001-2701-569.83-76 Emergency Asst	3,263	4,436	5,862	7,696
Total Grants & Aids	43,016	4,436	5,862	7,696
DIVISION TOTAL	\$ 441,047	\$ 634,539	\$ 737,614	\$ 547,469
Positions - See Section 7 for position detail	4.10	3.46	3.46	2.16

Fiscal Year 2008 has a 25% decrease due primarily to the elimination of Program Aide position and a reduction in transportation trips, see page 7-19.

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY SERVICES
DIVISION: ADULT DAY CARE

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
REVENUES:	Alzheimer's Disease Initiative	64,414	45,447	55,666	55,791
	Title III E Caregiver Program	34,992	31,296	34,878	33,937
	Community Care for Elderly		111,109	126,268	126,268
	Adult Day Care	19,228	24,829	27,315	28,794
	Comm Care-Elderly CoPay	17,913	11,451	9,192	12,000
	Title 3 B-Homemaking CoPay	1,111	5,496	4,935	4,980
	ADI CoPay		5,411	6,384	9,616
Total Revenues		137,658	235,039	264,638	271,386

Personnel Services

001-2702-569.10-12	Regular Salaries	\$ 34,793	\$ 218,633	\$ 267,023	\$ 266,147
001-2702-569.10-13	Other Salaries & Wages	473	2,572	8,628	8,887
001-2702-569.10-14	Overtime	15			
001-2702-569.10-21	FICA	2,699	16,903	21,087	21,040
001-2702-569.10-22	Retirement Expense	2,618	18,458	26,302	27,094
001-2702-569.10-23	Life & Health Insurance	13,078	100,578	122,460	90,200
001-2702-569.10-24	Workers Comp Expense	176	2,697	2,273	1,455
Total Personnel Services		53,852	359,841	447,773	414,823

Operating Expenses

001-2702-569.31-10	Professional Services		51		125
001-2702-569.34-01	Cntrt/FC Trnspt-Cong Meal	26,920	58,540	55,810	69,626
001-2702-569.34-02	Title III E In Hme Respite	36,144	30,412	56,493	56,965
001-2702-569.34-10	Other Contracted Services	48,288	251,279	455,593	465,644
001-2702-569.40-10	Travel Expenses		1,171	740	
001-2702-569.41-10	Communications Recurring		407	540	1,080
001-2702-569.41-30	Postage Expense		134	300	
001-2702-569.43-10	Utilities Expense		8,595	8,902	7,560
001-2702-569.45-20	Vehicle Insurance		483	599	525
001-2702-569.46-10	Bldg/Equip Repairs		905	22,154	
001-2702-569.46-20	Vehicle Repair	60		260	
001-2702-569.46-30	Maintenance Agreements			1,200	1,188
001-2702-569.46-40	Small Tools & Equipment	1,560	348		
001-2702-569.47-10	Printing & Binding		148	27	117
001-2702-569.49-10	Other Current Chrgs/Oblig		352	454	479
001-2702-569.51-10	Office Supplies		1,032	2,100	500
001-2702-569.51-11	Office Equip Under \$1,000		2,282	1,443	851
001-2702-569.51-20	Data Processing Supplies			280	
001-2702-569.52-10	Gas, Oil & Lubricants			2,555	
001-2702-569.52-12	Other Operating Expenses	430	3,316	4,000	3,400

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: COMMUNITY SERVICES
DIVISION: ADULT DAY CARE (continued)**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses (continued)				
001-2702-569.52-30 Data Processing Software			\$ 1,300	
001-2702-569.54-10 Publications/Memberships		454	312	150
001-2702-569.54-20 Conference/Seminar Regist	20	640	290	20
001-2702-569.54-21 Employee/Education/training	85	285		
Total Operating Expenses	113,507	360,834	615,352	608,230
Capital Outlay				
001-2702-569.64-10 Equipment			4,916	
Total Capital Outlay			4,916	
Grants & Aids				
001-2702-569.83-14 Med Waiver Special Equip		1,550		
Total Grants & Aids		1,550		
DIVISION TOTAL	\$ 167,359	\$ 722,225	\$ 1,068,041	\$ 1,023,053
Positions - See Section 7 for position detail	2.00	10.42	9.42	8.82

Fiscal Year 2008 has a decrease of 4.2% primarily due to a reduction in staff allocation and operating expenses.

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY SERVICES
DIVISION: CONGREGATE MEALS

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
REVENUES:				
Title III C1 Congregate Meals	75,828	86,174	74,527	72,551
Title III C2 Home Delivered Meals	55,504	36,429	43,251	42,637
Nutrition Services	29,164	30,058	25,535	29,206
Rental Income	115	1,340	1,200	36,480
Donations-Meal Sites	14,499	11,921	12,000	19,511
Donations-Meals On Wheels-C2	19,975	21,433	21,475	10,927
Total Revenues	195,085	187,355	177,988	211,312

Personnel Services

001-2703-569.10-12 Regular Salaries	\$ 31,396	\$ 93,846	\$ 102,296	\$ 99,207
001-2703-569.10-14 Overtime	91			
001-2703-569.10-21 FICA	2,408	7,161	7,826	7,589
001-2703-569.10-22 Retirement Expense	2,367	7,846	10,076	9,772
001-2703-569.10-23 Life & Health Insurance	12,992	49,664	50,960	35,200
001-2703-569.10-24 Workers Comp Expense	153	1,350	1,360	517
Total Personnel Services	49,407	159,867	172,518	152,285

Operating Expenses

001-2703-569.34-10 Other Contracted Services	51,000	139,838	168,936	128,278
001-2703-569.40-10 Travel Expenses	95	10,655	9,286	13,640
001-2703-569.41-10 Communications Recurring	352	107		84
001-2703-569.43-10 Utilities Expense		224	10,980	10,980
001-2703-569.44-10 Rentals and Leases	27		84	
001-2703-569.46-10 Building/Equip Repairs	49	59		
001-2703-569.46-40 Small Tools & Equipment	3,575	421		
001-2703-569.47-10 Printing & Binding	74		27	39
001-2703-569.49-15 Advertising	121			
001-2703-569.51-10 Office Supplies	728	448	600	300
001-2703-569.51-11 Office Equip Under \$1,000	1,004		966	
001-2703-569.52-12 Other Operating Expenses	1,779	2,307	3,400	2,800
001-2703-569.52-20 Clothing & Wearing Apparel	217			
001-2703-569.54-10 Publications/Memberships	204	48		
Total Operating Expenses	59,225	154,107	194,279	156,121

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: COMMUNITY SERVICES
DIVISION: CONGREGATE MEALS (continued)**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-2703-569.64-10 Equipment	13,065			
Total Capital Outlay	13,065			
DIVISION TOTAL	\$ 121,697	\$ 313,974	\$ 366,797	\$ 308,406
Positions - See Section 7 for position detail	1.60	3.92	3.42	3.32

Fiscal Year 2008 has a 15.9% decrease due primarily to a reduction in home delivered meals.

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY SERVICES
DIVISION: COMMUNITY CARE FOR ELDERLY

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
REVENUES:				
Community Care for the Elderly	\$ 185,277			

Personnel Services

001-2705-569.10-12 Regular Salaries	\$ 119,535
001-2705-569.10-13 Other Salaries & Wages	1,891
001-2705-569.10-14 Overtime	60
001-2705-569.10-21 FICA	9,294
001-2705-569.10-22 Retirement Expense	8,995
001-2705-569.10-23 Life & Health Insurance	35,589
001-2705-569.10-24 Workers Comp Expense	655

Total Personnel Services **176,019**

Operating Expenses

001-2705-569.31-10 Professional Services	190
001-2705-569.34-10 Other Contracted Services	167,029
001-2705-569.41-10 Communications Recurring	1,019
001-2705-569.41-20 Communications Inst/Repair	237
001-2705-569.41-30 Postage Expense	186
001-2705-569.46-20 Vehicle Repair	60
001-2705-569.46-40 Small Tools & Equipment	2,403
001-2705-569.49-10 Other Current Chrgs/Oblig	237
001-2705-569.51-10 Office Supplies	507
001-2705-569.51-11 Office Equipment under \$1,000	2,378
001-2705-569.52-12 Other Operating Expenses	2,311
001-2705-569.54-10 Publications/Memberships	312

Total Operating Expenses **176,869**

Capital Outlay

001-2705-569.64-10 Equipment	1,489
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Total Capital Outlay **1,489**

DIVISION TOTAL	\$ 352,888	\$ 1,489
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Positions 6.70

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: MEDICAL EXAMINER

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
001-2900-527.31-64 Medical Examiner Expense	\$ 79,982	\$ 138,694	\$ 136,892	\$ 139,092
001-2900-527.34-15 Med Examiner Transport	12,570	16,640	21,921	21,780
Total Operating Expenses	92,552	155,334	158,813	160,872
Grant/Contribution				
001-2900-527.81-02 Med Examiner Building			18,290	18,290
Total Grant/Contribution			18,290	18,290
DEPARTMENT TOTAL	\$ 92,552	\$ 155,334	\$ 177,103	\$ 179,162

BUDGET NARRATIVE:

The Medical Examiner is appointed by the Governor and contracts with the Board of County Commissioners to operate the morgue and fulfill the functions of this service based on the duties and responsibilities required within Chapter 406, Florida Statutes.

On October 1, 1992, an interlocal agreement was entered into with St. Johns County, Putnam County, Flagler County and the Medical Examiner wherein the Medical Examiner agreed to perform all the duties and responsibilities required by Chapter 406, Florida Statutes, and any other laws, statutes or rules applicable to the Office of the Medical Examiner. The costs are split St. Johns County 45.6%, Putnam County, 33.1% and Flagler County 21.3%.

GOALS AND OBJECTIVES:

1. To protect the health and welfare of the citizens of Flagler County.
2. To determine if the cause of death was through means of foul play.
3. To determine if further investigation of circumstances surrounding death is required.

A new building for the Medical Examiner has been completed. A 30 year bond was issued by St John's County. Flagler County's building allowance is shown above.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY RESOURCES
DIVISION: VETERANS SERVICES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-2800-553.10-12 Regular Salaries	\$ 68,169	\$ 73,658	\$ 77,627	\$ 79,954
001-2800-553.10-14 Overtime	180	96	180	180
001-2800-553.10-21 FICA	5,126	5,541	5,952	6,130
001-2800-553.10-22 Retirement Expense	5,138	6,169	7,661	7,893
001-2800-553.10-23 Life & Health Insurance	16,224	26,001	26,000	20,000
001-2800-553.10-24 Workers Comp Expense	155	471	518	483
Total Personnel Services	94,992	111,936	117,938	114,640
Operating Expenses				
001-2800-553.34-03 Contracted Transportation			1,000	1,000
001-2800-553.40-10 Travel Expenses	2,457	2,334	4,574	4,930
001-2800-553.41-10 Communications Recurring	1,396	1,538	1,488	1,080
001-2800-553.41-20 Communications Inst/Repair		165		
001-2800-553.41-30 Postage Expense	477	488	600	600
001-2800-553.43-10 Utilities Expense		1,119	1,800	
001-2800-553.46-30 Maintenance Agreements	158	317	159	360
001-2800-553.46-40 Small Tools & Equipment	525			
001-2800-553.47-10 Printing & Binding	35	70	330	330
001-2800-553.49-10 Other Current Charges			180	180
001-2800-553.51-10 Office Supplies	564	666	749	750
001-2800-553.51-20 Data Processing Supplies	190		25	230
001-2800-553.52-12 Other Operating Expenses	658	637	1,179	689
001-2800-553.52-30 Date Processing Software			100	
001-2800-553.54-10 Publications/Memberships	235	185	295	305
001-2800-553.54-20 Conference/Seminar Registration	675	520	900	690
Total Operating Expenses	7,370	8,039	13,379	11,144
Capital Outlay				
001-2800-537.64-10 Equipment		7,320		
Total Capital Outlay		7,320		
DIVISION TOTAL	\$ 102,362	\$ 127,295	\$ 131,317	\$ 125,784

Positions - See Section 7 for position detail 2.00 2.00 2.00 2.00

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY RESOURCES
DIVISION: BUNNELL LIBRARY

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-3401-571.10-12 Regular Salaries	\$ 37,478	\$ 49,109	\$ 51,448	\$ 31,956
001-3401-571.10-21 FICA	2,867	3,757	3,936	2,445
001-3401-571.10-22 Retirement Expense	2,827	4,108	5,068	3,148
001-3401-571.10-23 Life & Health Insurance	10,716	26,001	26,000	12,000
001-3401-571.10-24 Workers Comp Expense	79	314	342	193
Total Personnel Services	53,967	83,289	86,794	49,742
Operating Expenses				
001-3401-571.31-10 Professional Services			24,000	
001-3401-571.34-10 Other Contracted Services	963	3,556	3,820	300
001-3401-571.40-10 Travel Expenses	90	76	134	
001-3401-571.41-10 Communications Recurring	249	246	1,170	1,170
001-3401-571.41-20 Communications Inst/Repair		2		
001-3401-571.41-30 Postage Expense	37	78	120	120
001-3401-571.43-10 Utilities Expense	4,109	5,582	8,561	7,139
001-3401-571.44-10 Rentals & Leases	44	44	56	56
001-3401-571.46-10 Building/Equipment Repairs		52	1,100	1,000
001-3401-571.46-30 Maintenance Agreements		395	435	435
001-3401-571.46-40 Small Tools & Equipment		1,587		
001-3401-571.47-10 Printing & Binding			40	
001-3401-571.49-15 Advertising	160	146	200	240
001-3401-571.51-10 Office Supplies		26		
001-3401-571.51-11 Office Equipment under \$1,000	393	681		
001-3401-571.51-20 Data Processing Supplies			200	200
001-3401-571.52-12 Other Operating Expenses	154	167	660	300
Total Operating Expenses	6,199	12,638	40,496	10,960
Capital Outlay				
001-3401-571.66-10 Library Materials	15,877	18,376	28,360	18,360
Total Capital Outlay	15,877	18,376	28,360	18,360
DIVISION TOTAL	\$ 76,043	\$ 114,303	\$ 155,650	\$ 79,062

Positions - See Section 7 for position detail 2.00 2.00 2.00 1.20

<i>Fiscal Year 2008 has a 49.2% decrease primarily due to the reduction in hours of operation.</i>

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY RESOURCES
DIVISION: LIBRARY

APPROPRIATIONS:		ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
REVENUES:	Library Fines	27,031	30,267	29,537	31,013
	State Library Aid	225,179	254,574	254,574	33,935

Personnel Services

001-3400-571.10-12	Regular Salaries	\$ 416,324	\$ 472,406	\$ 508,669	\$ 519,021
001-3400-571.10-14	Overtime	359	1,549	3,065	3,065
001-3400-571.10-21	FICA	31,792	36,017	39,148	39,940
001-3400-571.10-22	Retirement Expense	31,326	39,999	50,406	51,425
001-3400-571.10-23	Life & Health Insurance	127,426	218,297	234,000	176,500
001-3400-571.10-24	Workers Comp Expense	1,548	4,698	5,366	4,715
Total Personnel Services		608,775	772,966	840,654	794,666

Operating Expenses

001-3400-571.34-10	Other Contracted Services	16,485	20,476	20,364	4,996
001-3400-571.34-90	Taxes & Assessments	2,695	3,255		
001-3400-571.40-10	Travel Expenses	889	1,512	1,691	400
001-3400-571.41-10	Communications Recurring	16,483	11,996	10,418	11,414
001-3400-571.41-20	Communications Inst/Repair		96		
001-3400-571.41-30	Postage Expense	1,693	1,665	1,840	2,000
001-3400-571.43-10	Utilities Expense	63,114	59,778	89,010	75,401
001-3400-571.44-10	Rentals & Leases	354	468	500	500
001-3400-571.46-10	Building/Equipment Repairs	4,566	5,607	6,000	6,000
001-3400-571.46-30	Maintenance Agreements	9,072	7,328	9,163	4,163
001-3400-571.46-40	Small Tools & Equipment	1,145	5,448	400	
001-3400-571.47-10	Printing & Binding	1,856	2,153	405	325
001-3400-571.49-15	Advertising	87	344	400	240
001-3400-571.49-91	Write Offs/ssortages	12	21		
001-3400-571.51-10	Office Supplies	4,013	4,951	5,100	4,500
001-3400-571.51-11	Office Equip under \$1,000	597	3,294		
001-3400-571.51-20	Data Processing Supplies	725	1,110	625	625
001-3400-571.52-12	Other Operating Expenses	6,642	10,917	12,294	10,900
001-3400-571.52-20	Clothing & Wearing Apparel				200
001-3400-571.52-30	Data Processing Software	2,208	2,682	1,110	1,110
001-3400-571.54-10	Publications/Memberships	900	900	1,400	1,400
001-3400-571.54-20	Conference/Seminar Registration		45		
Total Operating Expenses		133,536	144,046	160,720	124,174

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COMMUNITY RESOURCES
DIVISION: LIBRARY (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-3400-571.62-10 Buildings			\$ 96,320	
001-3400-571.64-10 Equipment	3,814	17,159	20,500	
001-3400-571.66-10 Library Materials	116,155	127,826	150,000	150,000
001-3400-571.66-12 Library Donations	1,565	1,564		
Total Capital Outlay	121,534	146,549	266,820	150,000
DIVISION TOTAL	\$ 863,845	\$ 1,063,561	\$ 1,268,194	\$ 1,068,840
Positions - See Section 7 for position detail	15.50	17.50	17.50	17.65

Fiscal Year 2008 has an 15.7% decrease primarily due to a reduction in health insurance and capital outlay purchases.

Program Description

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.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: EMERGENCY SERVICES
DIVISION: EMERGENCY SERVICES - GIS**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-3811-529.10-12 Regular Salaries			\$	42,398
001-3811-529.10-21 FICA				3,243
001-3811-529.10-22 Retirement Expense				4,176
001-3811-529.10-23 Life & Health Insurance				10,000
001-3811-529.10-24 Workers Comp Expense				256
Total Personnel Services				60,073
Operating Expenses				
001-3811-529.41-30 Postage Expense				300
001-3811-529.46-30 Maintenance Agreements				3,436
001-3811-529.47-10 Printing & Binding				1,500
001-3811-529.51-10 Office Supplies				6,200
001-3811-529.52-12 Other Operating Expenses				250
001-3811-529.54-10 Publications/Memberships				420
Total Operating Expenses				12,106
DIVISION TOTAL			\$	<u>72,179</u>

Positions - See Section 7 for position detail

1.00

This is a new division in Fiscal Year 2008. The GIS Coordinator position and related operating expenses was transferred from Emergency Services - Administration, see page 7-23.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: EMERGENCY SERVICES
DIVISION: EMERGENCY MANAGEMENT GENERAL

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-3812-525.10-12 Regular Salaries			\$	150,506
001-3812-525.10-21 FICA				11,514
001-3812-525.10-22 Retirement Expense				14,825
001-3812-525.10-23 Life & Health Insurance				30,000
001-3812-525.10-24 Workers Comp Expense				7,117
Total Personnel Services				213,962
Operating Expenses				
001-3812-525.46-30 Maintenance Agreements				6,300
001-3812-525.52-12 Other Operating Expenses				2,500
Total Operating Expenses				8,800
DIVISION TOTAL			\$	<u>222,762</u>
Positions - See Section 7 for position detail				3.00

This is a new division in Fiscal Year 2008. The positions and related operating expenses were transferred from the EMPA Division, see page 7-24.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: EMERGENCY SERVICES
DIVISION: FIRE RESCUE

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
REVENUES: Ambulance Fees	2,181,217	1,922,756	2,121,481	2,190,738

Personnel Services				
001-3815-522.10-12 Regular Salaries	\$ 1,662,910	\$ 1,845,225	\$ 2,292,602	\$ 2,510,418
001-3815-522.10-14 Overtime	1,193,334	1,406,352	1,510,886	1,886,975
001-3815-522.10-21 FICA	216,954	247,469	290,968	336,401
001-3815-522.10-22 Retirement Expense	516,991	625,527	797,208	912,963
001-3815-522.10-23 Life & Health Insurance	533,364	926,273	1,037,832	800,000
001-3815-522.10-24 Workers Comp Expense	101,349	270,348	381,218	459,439
001-3815-522.10-26 Firefighters Supplement	4,870	8,973	11,880	16,920
001-3815-522.10-27 Workers Comp-Vol. Firemen	348	882	200	200
Total Personnel Services	4,230,120	5,331,049	6,322,794	6,923,316

Operating Expenses				
001-3815-522.31-10 Professional Services	5,089	4,895	3,585	6,595
001-3815-522.34-10 Other Contracted Services	132,740	132,832	138,904	131,897
001-3815-522.34-20 Governmental Services		14,403	15,000	15,000
001-3815-522.40-10 Travel Expenses	8,457	14,669	14,404	16,490
001-3815-522.41-10 Communications Recurring	25,120	25,171	41,795	28,996
001-3815-522.41-20 Communications Inst/Repair	3,693	11,617	5,000	5,000
001-3815-522.41-30 Postage Expense	1,260	1,056	1,575	1,575
001-3815-522.43-10 Utilities Expenses	594	45,479	36,133	36,943
001-3815-522.44-10 Rentals & Leases	2,457	1,912	5,068	2,257
001-3815-522.45-20 Vehicle Insurance	36,917	38,653	77,404	49,849
001-3815-522.46-10 Buildgng/Equipment Repairs	5,493	7,251	24,700	8,600
001-3815-522.46-20 Vehicle Repair	89,208	156,947	172,038	172,038
001-3815-522.46-30 Maintenance Agreements	15,071	16,722	41,504	40,932
001-3815-522.46-40 Small Tools & Equipment	22,875	107,074	50,139	53,266
001-3815-522.47-10 Printing & Binding	2,541	1,050	4,050	4,050
001-3815-522.48-10 Promotional Activities	2,632	4,115	2,750	4,000
001-3815-522.49-10 Other Current Charges	5,684	1,010	9,100	7,508
001-3815-522.49-13 Service Awards/Recognition	601		1,000	1,000
001-3815-522.49-15 Advertising	390	174	544	624
001-3815-522.49-17 Settlement	4,000			
001-3815-522.49-91 Write Offs/Shortages	475			
001-3815-522.51-10 Office Supplies	4,720	5,732	5,500	5,500
001-3815-522.51-11 Office Equipment under \$1,000	5,330	2,812	1,442	1,442
001-3815-522.51-20 Data Processing Supplies	10,294	667	566	566
001-3815-522.52-10 Gas, Oil & Lubricants	82,569	123,861	107,448	117,448
001-3815-522.52-12 Other Operating Expenses	94,672	22,948	16,192	33,897
001-3815-522.52-20 Clothing & Wearing Apparel	43,813	110,971	104,189	84,977

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: EMERGENCY SERVICES
DIVISION: FIRE RESCUE (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses (continued)				
001-3815-522.52-30 Data Processing Software	1,737	23	92,074	2,519
001-3815-522.52-40 Ambulance Drugs		96,435	175,000	175,000
001-3815-522.54-10 Publications/Memberships	4,032	8,865	5,333	3,012
001-3815-522.54-20 Conference/Seminar Registration	4,133	900	4,800	450
001-3815-522.54-21 Employee Education/Training	214	33,861	63,880	50,000
001-3840-526.49-91 Write Offs/Shortages		615,058		
Total Operating Expenses	616,811	1,607,163	1,221,117	1,061,431
Capital Outlay				
001-3815-522.64-10 Equipment	193,119	1,897,922	100,400	
Total Capital Outlay	193,119	1,897,922	100,400	
Debt Service				
001-3815-522.71-30 Principal on Loan ¹	61,917	63,911	147,427	153,478
001-3815-522.72-30 Interest on Loan ¹	7,810	5,817	59,264	53,144
Total Debt Service	69,727	69,728	206,691	206,622
DIVISION TOTAL	\$ 5,109,777	\$ 8,905,862	\$ 7,851,002	\$ 8,191,369
Positions - See Section 7 for position detail	71.00	74.00	80.00	80.00

Fiscal Year 2008 has a 4.3% increase primarily due to annual pay adjustments and mandated benefit costs, offset by a reduction of capital outlay purchases.

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

¹ see pages 1-18 and 1-19 for debt service obligation

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: EMERGENCY SERVICES
DIVISION: ADMINISTRATION

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-3820-522.10-12 Regular Salaries	\$ 151,341	\$ 251,387	\$ 372,835	\$ 348,026
001-3820-522.10-14 Overtime			355	355
001-3820-522.10-21 FICA	11,510	19,141	28,548	26,651
001-3820-522.10-22 Retirement Expense	11,413	21,151	36,785	34,316
001-3820-522.10-23 Life & Health Insurance	24,044	70,148	110,175	76,000
001-3820-522.10-24 Workers Comp Expense	4,215	13,010	23,190	18,511
Total Personnel Services	202,523	374,837	571,888	503,859
Operating Expenses				
001-3820-522.31-10 Professional Services		53		
001-3820-522.34-10 Other Contracted Services	1,650	1,025	70,400	
001-3820-522.40-10 Travel Expenses	1,319	917	4,742	
001-3820-522.41-10 Communications Recur	4,431	7,726	6,900	10,620
001-3820-522.41-20 Communications Inst/Repair	638	20	300	600
001-3820-522.41-30 Postage Expense	180	305	200	200
001-3820-522.43-10 Utilities Expense		34,008	197,628	150,360
001-3820-522.44-10 Rentals & Leases			410	
001-3820-522.45-20 Vehicle Insurance	1,113	1,365	1,953	1,829
001-3820-522.46-10 Building/Equipment Repairs	1,278	380	300	800
001-3820-522.46-20 Vehicle Repairs	159	2,545	1,480	1,480
001-3820-522.46-30 Maintenance Agreements	2,275	2,251	60,388	58,845
001-3820-522.46-40 Small Tools & Equipment	3,122	2,193	450	1,392
001-3820-522.47-10 Printing & Binding	233	422	391	250
001-3820-522.48-10 Promotional Activities				1,000
001-3820-522.49-13 Service Awards/recognition	217	72	200	200
001-3820-522.49-15 Advertising	443	611	200	200
001-3820-522.51-10 Office Supplies	1,925	2,072	2,800	2,300
001-3820-522.51-11 Office Equip under \$1,000	2,390	1,504	150	1,580
001-3820-522.51-20 Data Processing Supplies	999	122	140	
001-3820-522.52-10 Gas, Oil & Lubricants	552	5,467	5,804	10,375
001-3820-522.52-12 Other Operating Expenses	1,766	2,399	400	1,258
001-3820-522.52-20 Clothing & Wearing Apparel	358	157		250
001-3820-522.52-30 Data Processing Software	2,433	18	373,590	120
001-3820-522.54-10 Publications/Memberships	255	1,168	550	849
001-3820-522.54-20 Conference/Seminar Registration	668	85	1,925	
Total Operating Expenses	28,404	66,885	731,301	244,508

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: EMERGENCY SERVICES
DIVISION: ADMINISTRATION (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-3820-522.64-10 Equipment	\$ 11,532	\$ 1,489	\$ 29,800	
Total Capital Outlay	11,532	1,489	29,800	
DIVISION TOTAL	\$ 242,459	\$ 443,211	\$ 1,332,989	\$ 748,367
Positions - See Section 7 for position detail	4.00	6.00	8.60	7.60

Fiscal Year 2008 has a 43.9% reduction primarily due to the realignment of the GIS Coordinator position to Emergency Services - GIS, see page 7-26, as well as a reduction in operating expenses related to the CAD System purchase in the prior fiscal year.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: EMERGENCY SERVICES
DIVISION: EMERGENCY FLIGHT OPERATIONS

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
REVENUES: Helicopter Services	361,900	481,826	344,800	324,720

Personnel Services

001-3870-522.10-12 Regular Salaries	\$ 179,083	\$ 179,161	\$ 187,154	\$ 201,078
001-3870-522.10-21 FICA	13,590	13,665	14,317	15,382
001-3870-522.10-22 Retirement Expense	33,184	34,354	39,153	42,065
001-3870-522.10-23 Life & Health Insurance	24,336	36,834	39,000	30,000
001-3870-522.10-24 Workers Comp Expense	5,287	16,553	14,851	11,836

Total Personnel Services	255,480	280,567	294,475	300,361
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Operating Expenses

001-3870-522.31-10 Professional Services	653	729	774	430
001-3870-522.34-10 Other Contracted Services	442	13,132	4,500	3,000
001-3870-522.40-10 Travel Expenses	6,839	5,761	7,130	5,250
001-3870-522.41-10 Communications Recurring	2,707	2,523	3,672	3,636
001-3870-522.41-20 Communications Inst/Repair	490	56		1,500
001-3870-522.41-30 Postage	1,393	848	971	1,171
001-3870-522.43-10 Utilities Expense	663	4,977	5,496	5,316
001-3870-522.44-10 Rentals & Leases	12,600	15,410	15,264	15,564
001-3870-522.45-20 Vehicle Insurance	36		1,937	574
001-3870-522.45-30 Property/Casualty Ins	67,936	74,869	78,420	79,942
001-3870-522.46-10 Building/Equipment Repairs	739	1,179		
001-3870-522.46-20 Vehicle Repair	240,122	57,030	43,002	43,192
001-3870-522.46-30 Maintenance Agreements	20,515	90,000	94,699	54,415
001-3870-522.46-40 Small Tools & Equipment	2,382	3,100	4,185	1,025
001-3870-522.47-10 Printing & Binding	197			
001-3870-522.48-10 Promotional Activities			850	850
001-3870-522.49-10 Other Current Charges	10	97		
001-3870-522.49-13 Service Awards/recognition	217			
001-3870-522.49-15 Advertising	40	40		
001-3870-522.51-10 Office Supplies	1,155	930	1,020	600
001-3870-522.51-11 Office Equipment under \$1,000	817	73	399	
001-3870-522.51-20 Data Processing Supplies	330	591	140	
001-3870-522.52-10 Gas, Oil & Lubricants	301	1,937	1,372	1,676
001-3870-522.52-12 Other Operating Expenses	297	851	300	750
001-3870-522.52-16 Aviation Oil & Fuel	20,601	78,840	67,200	67,200
001-3870-522.52-20 Clothing & Wearing Apparel	3,427	1,613	6,585	5,365
001-3870-522.52-30 Data Processing Software	1,275	396	725	

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: EMERGENCY SERVICES
DIVISION: EMERGENCY FLIGHT OPERATIONS (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses (continued)				
001-3870-522.54-10 Publications/Memberships	\$ 943	\$ 1,596	\$ 1,344	\$ 1,734
001-3870-522.54-20 Conference/Seminar Registration		1,350	2,425	
001-3870-522.54-21 Employee Education/Training	13,790	19,607	29,200	20,710
Total Operating Expenses	400,917	377,535	371,610	313,900
Capital Outlay				
001-3870-522.64-10 Equipment	8,411	300,389	7,730	
Total Capital Outlay	8,411	300,389	7,730	
DIVISION TOTAL	\$ 664,808	\$ 958,491	\$ 673,815	\$ 614,261
Positions - See Section 7 for position detail	3.00	3.00	3.00	3.00

Fiscal Year 2008 has a 8.8% reduction due primarily to a reduction in maintenance costs.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: EMERGENCY SERVICES
DIVISION: EMERGENCY MANAGEMENT

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
REVENUES: EMPA Grant	102,959	102,959	102,959	102,963

Personnel Services

001-8040-525.10-12 Regular Salaries	\$ 87,469	\$ 119,804	\$ 140,354	
001-8040-525.10-14 Overtime	608	1,616		
001-8040-525.10-21 FICA	6,738	9,288	10,737	
001-8040-525.10-22 Retirement Expense	6,621	10,081	13,825	
001-8040-525.10-23 Life & Health Insurance	15,840	33,347	39,000	
001-8040-525.10-24 Workers Comp Expense	3,078	7,401	8,016	

Total Personnel Services	120,354	181,537	211,932	
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Operating Expenses

001-8040-525.34-10 Other Contract Serv	5,000	200	200	200
001-8040-525.40-10 Travel Expenses	2,441	1,971	5,366	5,906
001-8040-525.41-10 Communications Recur	17,898	19,941	20,544	37,212
001-8040-525.41-20 Communications Inst/Repair	267	309	1,800	2,200
001-8040-525.41-30 Postage Expense	391	228	250	300
001-8040-525.43-10 Utilities Expense	829	558	780	900
001-8040-525.44-10 Rentals & Leases	4,003	3,368	2,220	
001-8040-525.45-20 Vehicle Insurance	504	508	1,747	2,409
001-8040-525.46-10 Building/Equipment Repairs	6	121	250	
001-8040-525.46-20 Vehicle Repair	1,063	2,965	2,740	4,515
001-8040-525.46-30 Maintenance Agreements	2,007	4,714	27,967	31,800
001-8040-525.46-40 Small Tools & Equipment	967	11,662	2,700	5,500
001-8040-525.47-10 Printing & Binding	2,942	10,985	23,150	21,265
001-8040-525.49-10 Other Current Charges	129	1,935	300	550
001-8040-525.49-13 Service Awards/recognition	975	2,400		
001-8040-525.51-10 Office Supplies	2,582	3,815	1,500	4,600
001-8040-525.51-11 Office Equipment under \$1,000	733	1,809	2,100	1,800
001-8040-525.51-20 Data Processing Supplies	40	3,024	3,010	475
001-8040-525.52-10 Gas, Oil & Lubricants	923	2,203	3,196	5,002
001-8040-525.52-12 Other Operating Expenses	143	2,270	750	1,950
001-8040-525.52-20 Clothing & Wearing Apparel	1,866	939	480	720
001-8040-525.52-30 Data Processing Software	120,872	3,381	20,700	2,250
001-8040-525.54-10 Publications/Memberships	825	150	700	
001-8040-525.54-20 Conference/Seminar Registration	135	235		

Total Operating Expenses	167,541	79,691	122,450	129,554
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**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: EMERGENCY SERVICES
DIVISION: EMERGENCY MANAGEMENT (continued)**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-8040-525.64-10 Equipment	\$ 11,237	\$ 13,208	\$ 20,500	
Total Capital Outlay	11,237	13,208	20,500	
Grants & Aids				
001-8040-525.82-19 Retired Senior Vol Program			20,000	
Total Grants & Aids			20,000	
DIVISION TOTAL	\$ 299,132	\$ 274,436	\$ 374,882	\$ 129,554

Positions - See Section 7 for position detail	3.00	3.00	3.00	0.00
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Fiscal Year 2008 has a 65.4% decrease due to the transfer of all personnel services expenses to the new EM General Division, see page 7-24.

Program Description - See pages 8-1 through 8-13.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: EMERGENCY SERVICES
DIVISION: PUBLIC SAFETY AUTOMATION

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
REVENUES: Fines for Automation	41,577	53,046	45,071	44,000
Operating Expenses				
001-3816-529.43-10 Utilities Expense		\$ 329		
001-3816-529.31-10 Professional Services	60,397	62,801	20,000	
001-3816-529.34-10 Other Contracted Services		40,954		150
001-3816-529.41-10 Communications Recurring		813	2,760	3,960
001-3816-529.41-20 Communications Inst/Repair		1,279	90,000	90,000
001-3816-529.43-10 Utilities Expenses		6,352	32,400	32,400
001-3816-529.44-10 Rentals and Leases		57,500	120,000	124,800
001-3816-529.45-20 Vehicle Insurance				720
001-3816-529.46-10 Bldging/Equip Repairs				780
001-3816-529.46-30 Maintenance Agreements			79,399	70,867
001-3816-529.46-40 Small Tools & Equipment		296		198
001-3816-529.52-10 Gas, Oil & Lubricants		1,741	10,333	3,675
001-3816-529.52-12 Other Operating Expenses				55
Total Operating Expenses	60,397	172,065	354,892	327,605
Capital Outlay				
001-3816-529.64-10 Equipment		9,039,974	2,607,950	
Debt Service				
001-3816-529.71-30 Principal on Loan ¹		353,000	644,541	675,614
001-3816-529.72-30 Interest on Loan ¹		273,161	439,183	407,566
001-3816-529.91-01 Transfer to Sheriff	60,000			
Total Debt Service	60,000	626,161	1,083,724	1,083,180
DIVISION TOTAL	\$ 120,397	\$ 9,838,200	\$ 4,046,566	\$ 1,410,785

Fiscal Year 2008 has a 65.1% decrease due to a reduction in capital outlay purchases.

Program Description

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

¹ see pages 1-18 and 1-19 for debt service obligation

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: INTERFUND TRANSFERS

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Interfund Transfers				
001-4600-581.91-10 Interfund Transfer ¹	\$ 2,363,172	\$ 2,679,665	\$ 4,258,577	\$ 1,566,921
001-4600-581.91-12 Budget Transfer to CTT		35,154		
Total Interfund Transfers	2,363,172	2,714,819	4,258,577	1,566,921
DEPARTMENT TOTAL	\$ 2,363,172	\$ 2,714,819	\$ 4,258,577	\$ 1,566,921

BUDGET NARRATIVE:

Interfund transfers are budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These amounts represent duplicate expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Interfund Transfers:

Legal AID Fund to maintain funding levels	\$21,014
Teen Court to maintain funding levels.	\$3,248
Transfer of Debt Service payment to Capital Construction Sinking Fund	\$1,031,060
Maintenance of the Government Services Building	\$511,599

¹ see page 1-13 for Interfund transfers

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: POOLED EXPENDITURES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-4900-519.10-25 Unemployment Comp Exp.	\$ 6,696	\$ 8,660	\$ 6,180	\$ 8,660
Total Personnel Services	6,696	8,660	6,180	8,660
Operating Expenses				
001-4900-511.32-30 Fees - Clerk of Court			180,000	
001-4900-511.34-10 Other Contracted Services	4,391	2,338	5,400	5,400
001-4900-513.31-10 Professional Services	5,000	3,400	76,000	40,000
001-4900-513.32-90 CPA Fees	107,500	91,500	151,000	144,000
001-4900-513.47-10 Printing & Binding	2,042	2,703	3,500	3,000
001-4900-519.31-10 Professional Services	25,869	158,821	75,000	75,000
001-4900-519.34-10 Other Contracted Services	379,387	43,060	110,000	144,150
001-4900-519.34-11 Computer Programming			2,000	2,000
001-4900-519.34-90 Taxes & Assessments	1,765	3,926	2,000	4,000
001-4900-519.41-10 Communications Recurring	20,786	21,779	14,300	36,920
001-4900-519.41-20 Communications Inst/Repair		3,906		
001-4900-519.43-10 Utilities Expense	382,557	181,461	215,200	597,000
001-4900-519.44-10 Rentals & Leases	275,825	294,929	371,656	54,000
001-4900-519.46-10 Building/Equipment Repairs	195	70		
001-4900-519.46-30 Maintenance Agreements	63,099	165,070		
001-4900-519.49-10 Other Current Charges			12,000	12,000
001-4900-519.49-12 Educational Reimbursement	12,037	34,864	72,000	30,000
001-4900-519.49-15 Advertising		18		
001-4900-519.49-91 Write Offs/Shortages		174,865		
001-4900-519.51-10 Office Supplies		10		
001-4900-519.51-11 Office Equip under \$1,000		138		
001-4900-519.51-20 Data Processing Supplies	9,479	1,044		
001-4900-519.52-10 Gas, Oil & Lubricants	238,195	351,551	288,000	360,000
001-4900-519.52-12 Other Operating Expenses	6,812	85	1,500	
001-4900-519.52-30 Data Processing Software	88,588	310		
001-4900-519.54-10 Publications/Memberships	229	497	5,000	
001-4900-519.54-21 Employee Education/Training	8,967	14,958	18,000	
001-4900-519.54-30 Membership in NEFRPC	23,386	26,480	32,233	36,521
001-4900-521.46-10 Building/Equipment Repairs	230	290	1,800	1,800
001-4900-522.34-13 Haw Creek Preserve Service			2,700	2,700
001-4900-523.31-63 Medical Services-Prisoner	10,731	24,572	30,000	30,000
001-4900-562.34-41 Humane Soc Rabies Testing	275	1,100	2,200	2,200
001-4900-562.52-12 Other Operating Expenses	108			
001-4900-574.34-10 Other Contracted Services	\$ 3,500	\$ 3,500	\$ 3,500	
Total Operating Expenses	1,670,953	1,607,245	1,674,989	1,580,691

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: POOLED EXPENDITURES (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
001-4900-519.64-10 Equipment	\$ 18,181	\$ 12,543	\$ 3,000	
001-4900-562.64-10 Equipment	28,326			
Total Capital Outlay	46,507	12,543	3,000	
Debt Service				
001-4900-517.72-30 Interest on Loan ¹	29,356	18,011	32,000	32,000
001-4900-517.73-10 Other Debt Service Costs ¹	3,500	14,500	2,500	14,500
Total Debt Service	32,856	32,511	34,500	46,500
Grants & Aids				
001-4900-519.81-21 Flagler Beach		25,000		
001-4900-522.81-15 Aid to Other Govt - DOF	8,036	8,036	8,036	7,959
001-4900-537.81-12 Aid to Soil & Water Conservation	1,143	1,224	2,415	2,415
001-4900-559.82-52 Enterprise Flagler ²	130,000	129,999	155,000	177,500
001-4900-562.81-10 Aid to Health Dept	195,956	300,000	300,000	300,000
001-4900-562.82-39 Aid Humane Soc Bldg Control	9,120	9,120	8,358	8,358
001-4900-562.83-60 Subsidies-Animal Control	18,125	18,175	24,000	24,000
001-4900-562.83-79 Flagler Human Society ³	101,500	108,750	130,560	179,712
001-4900-564.82-02 Jewish Federation Volusia/Flagler			2,000	
001-4900-572.81-13 Aid to Flagler Beach-Lifeguard	34,783	50,000	100,000	80,000
001-4900-572.81-16 Boys & Girls Clubs	20,000			
001-4900-590.81-01 Aid/Contribtn-School Brd	25,665	44,240	23,838	44,240
001-4900-689.81-03 Juvenile Justice - Detention	66,182	332,629	475,000	517,545
Total Grants & Aids	610,510	1,027,173	1,229,207	1,341,729
Investments				
001-4910-519.31-10 Professional Services		1,718		4,128
Total Investments		1,718		4,128
DEPARTMENT TOTAL	\$ 2,367,522	\$ 2,689,850	\$ 2,947,876	\$ 2,981,708

¹ see pages 1-18 and 1-19 for debt service obligation

² Account number changed in FY07-08 from 001-4900-559-34-10

³ Account number changed in FY07-08 from 001-4900-562-34-40

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: RESERVES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Reserves				
001-5000-587.98-10 Reserve for Contingency			\$ 212,667	\$ 300,000
001-5000-587.98-11 Designated for Future Use			466,793	4,495,409
001-5000-587.98-13 Encumbrances			48,000	48,000
001-5000-587.98-31 Storm Damage			111,549	111,549
001-5000-587.98-41 Personnel Service Reserves			199,328	290,646
001-5000-587.98-50 Reserve-Future Capital OL			309,927	326,113
001-5000-587.98-58 Fire Equip Bond Proceeds			225,000	225,000
Total Reserves			1,573,264	5,796,717
Department Total			<u>\$ 1,573,264</u>	<u>\$ 5,796,717</u>

BUDGET NARRATIVE:

A reserve account is an account that is used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation. A budget transfer must be approved by the Board of County Commissioners in order to allocate funds for a particular purpose.

Reserve for Contingency				300,000
Set Aside as Board directs				
Designated for Future Use				4,495,409
Reserves for Fund Balance Policy		4,339,113		
Grant Matches:				
Moody Boat Launch-Dredge Boat Basin		12,500		
Bing's Landing-Dredge Boat Basin		12,500		
Urban & Community Forestry Grant (50% Match)		2,500		
Division of Historical Resources (Princess Place)		40,000		
Emergency Services -future grant match		10,000		
Timber Sales monies (carryforward)		57,741		
Florida Arts License Plates (carryforward)		5,063		
Choose Life License Plates (carryforward)		3,989		
Tortise Relocation-Developer Donations		12,003		
Encumbrances				48,000
Storm Damage				111,549

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: RESERVES (continued)

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Reserves				
Personnel Services Reserves				290,646
Reserve Future Growth (9/30/06 Financial Statement)				326,113
Bay Drive Developer		1,000		
Fire EMS Facility PC Plant		240,902		
Reserve Fire Serv Flagler Polo		12,320		
Mantanzas Shores		5,709		
Plantation Bay - Repeater Station for Sheriff		652		
Plantation Bay - Patrol Car		3,645		
Maritime Estates - Park Land		7,038		
Bulow Plantation DRI		8,075		
Grand Haven DRI		677		
Matanza Shore DRI		2,694		
River Club		17,554		
Plantation Bay Amendment		9,661		
Drivers Education Trust		16,186		
Helicopter Reserves (Landfill Bond Allocation)				225,000
		General Fund		<u>\$ 5,796,717</u>

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: TAX INCREMENT FINANCING

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Grants & Aids				
001-4901-519.81-26 Town of Marineland CRA	\$ 12,698	\$ 38,561	\$ 63,348	\$ 60,615
001-4901-519.81-31 City of Flagler Bch CRA	90,870	117,429	363,277	248,646
001-4901-519.81-32 City of Palm Coast	10,873	88,457	180,000	441,897
Total Grants & Aids	114,441	244,447	606,625	751,158
TOTAL DEPARTMENT	\$ 114,441	\$ 244,447	\$ 606,625	\$ 751,158

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: CAPITAL

APPROPRIATIONS:

**APPROVED
FY 07-08**

Capital Improvements (001-6000)		
Constitutional Offices		
Concretable Inmate Facility	\$ 700,000	
Courthouse Building Rehab Study & Analysis	<u>50,000</u>	750,000
Total Capital Improvements (6000)		750,000

Capital Improvements Recreation (001-6010)		
Park Improvements		
A1A Corridor Grants-staff time	20,000	
Relocation FFA to FCRA	60,000	
PPP-Styles Creek Bridge Repair	33,000	
PPP-Island House Bridge Repair	<u>21,500</u>	134,500
Total Capital Improvements - Recreation (6010)		134,500

TOTAL CAPITAL EXPENSES	\$884,500
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Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: INSURANCE
DIVISION: GENERAL LIABILITY

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
001-7000-519.31-10 Professional Services	\$ 10,980	\$ 24,800	\$ 56,200	\$ 57,400
001-7000-519.45-10 General Liability Ins	189,941	220,910	316,673	316,673
001-7000-519.45-11 Workers Comp Claims Exp	28,663	34,013	60,000	60,000
001-7000-519.45-30 Property/Casualty Ins	137,986	144,771	429,280	575,003
001-7000-519.45-40 Workers Comp Ins Premium	185,340	(9,343)		
001-7000-519.45-51 Public Officials Liability Insurance	4,534	4,523	32,123	32,123
001-7000-519.45-70 Law Enforcement AD & D	8,132	11,678	12,850	12,850
Total Operating Expenses	565,576	431,352	907,126	1,054,049
DIVISION TOTAL	\$ 565,576	\$ 431,352	\$ 907,126	\$ 1,054,049

The County has liability insurance covering property and inland marine coverage, general liability coverage, public officials liability coverage and automobile coverage. These coverages are renewed annually.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GRANTS

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
EMS Matching				
001-8010-526.46-40 Other Contracted Services	\$ 9,658			
001-8010-526.51-20 Advertising	73			
001-8010-526.52-12 Other Operating Expenses		2,370		
001-8010-526.52-30 Improvmnts Other Than Building	102,289			
001-8010-526.52-40 Ambulance Drugs		2,780		
001-8010-526.64-10 Equipment	37,980	87,419		
	150,000	92,569		
Coastal Impact - Federal Grant				
001-8018-537.34-10 Other Contracted Services	49,588			
001-8018-537.63-10 Improvmnts Other Than Building	10,700			
	60,288			
Update Haz Mat Plan				
001-8026-525.46-40 Small Tools & Equipment	1,039		2,094	2,337
001-8026-525.51-11 Office Equip under \$1,000	920			
001-8026-525.64-10 Equipment	1,499			
	3,458		2,094	2,337
Sheriff - Edward Byrne Grant				
001-8027-523.91-54 Trans to Sheriff-Grt Mtch	28,491			
001-8027-523.91-55 Trans Sheriff-Grant			43,504	
	28,491		43,504	
Summer Food Program				
001-8030-564.10-13 Other Salaries	7,797			
001-8030-564.10-21 FICA	597			
001-8030-564.10-24 Workers' Comp	21			
001-8030-564.44-10 Rentals & Leases	1,000			
001-8030-564.52-12 Other Operating Expenses	5,884			
	15,299			
FDOT SR100 Landscaping Grant				
001-8043-541.63-10 Improvmnts Other Than Building	23,639			
	23,639			
River To Sea Grant				
001-8047-537.34-20 Governmental Services		7,952		
		7,952		
Artificial Reef Grant				
001-8055-572.34-10 Other Contracted Services	46,500			
001-8055-572.41-30 Postage Expense	45			
001-8055-572.46-40 Small Tools & Equipment	520			
001-8055-572.49-10 Other Current Charges/Obligation	38			
001-8055-572.52-15 Gas, Oil, Lube- Volunteers	929		1,071	724
001-8055-572.63-44 Capital Outlay ¹				70,000
	48,032		1,071	70,724

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GRANTS (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
EMS C Grant				
001-8079-526.46-40 Small Tools & Equip	\$ 10,024			
001-8079-526.51-20 Data Processing Supplies	244			
001-8079-526.52-30 Data Processing Software	3,118			
001-8079-526-52-40 Ambulance Drugs		17,804		
001-8079-526.54-10 Publications/Memberships	44			
001-8079-526.64-10 Equipment	31,662			
	45,092	17,804		
Countywide Beautification				
001-8080-541.34-10 Other Contracted Services	4,440			
001-8080-541.63-10 Improvmnts Other Than Building	78,547			
	82,987			
Florida Highway Administration Grant - Princess Place				
001-8098-572.34-20 Governmental Services		20,683		
001-8098-572.63-10 Improvmnts Other Than Building	13,172	22,390		
	13,172	43,073		
Florida Boating Improvement Program Moody Boat Launch-Road				
001-8103-572.34-20 Government Services	6,474			
001-8103-572.63-10 Improvmnts Other Than Building	27,791			
	34,265			
Library Grant-Summer Reading Program				
001-8104-571.66-10 Library Materials	420			
	420			
Historic Grant-Marker Holden House				
001-8105-573.63-10 Improvmnts Other Than Building	1,500			
	1,500			
Historic Grant-Marker Mala Compra				
001-8106-573.63-10 Improvmnts Other Than Building	1,500			
	1,500			
Historic Grant-Marker Princess Place				
001-8107-573.63-10 Improvmnts Other Than Building	1,500			
	1,500			
FRDAP - Old Dixie Community Park Phase I				
001-8108-572.34-20 Governmental Services	7,842	5,020		
001-8108-572.62-10 Buildings			65,000	
001-8108-572.63-10 Improvmnts Other Than Building		23,851	103,307	
	7,842	28,871	168,307	
FCT Grant-Add Malacompra Pk				
001-8110-572.61-10 Land & Permanent Easements	12,600	3,403,221		
	12,600	3,403,221		

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GRANTS (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Mala Compra Plantation Phase III				
001-8111-573.31-10 Professional Services		\$ 73,680	\$ 67,432	
001-8111-573.63-10 Improvmnts Other Than Building			90,000	
		73,680	157,432	
Shell Bluff Park				
001-8113-572-34-20 Governmental Services ¹				25,500
001-8113-572-62-10 Buildings ¹				124,500
001-8113-572-63-10 Improvmnts other than bldg ¹				16,000
001-8113-572-64-10 Equipment ¹				15,000
				181,000
Landscaping Old Dixie Highway				
001-8203-541.34-20 Governmental Services	9,851			
001-8203-541.63-10 Improvmnts Other Than Building	77,787			
	87,638			
Homeland Security Grant				
001-8602-525.10-12 Regular Salaries	26,822			
001-8602-525.10-21 FICA	2,052			
001-8602-525.10-22 Retirement Expense	2,019			
001-8602-525.10-23 Life & Health Insurance	6,760			
001-8602-525.10-24 Workers Comp Expense	52			
001-8602-525.34-10 Other Contracted Services			12,011	7,000
001-8602-525.47-10 Printing & Binding			5,910	
001-8602-525.51-10 Office Supplies	394	582	2,368	
001-8602-525.51-11 Office Equipment Under \$1,000	100		871	
001-8602-525.51-20 Data Processing Supplies	100			
001-8602-525.52-30 Data Processing Software	10,185			
001-8602-525.54-20 Conference/Seminar Registration			8,860	
001-8602-525.54-21 Employee Education/training		18,988		
001-8602-525.64-10 Equipment	4,053			
	52,537	19,570	30,020	7,000
Wildfire Mitigation Plan				
001-8603-522.31-10 Professional Services	30,429	88,531		
	30,429	88,531		

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

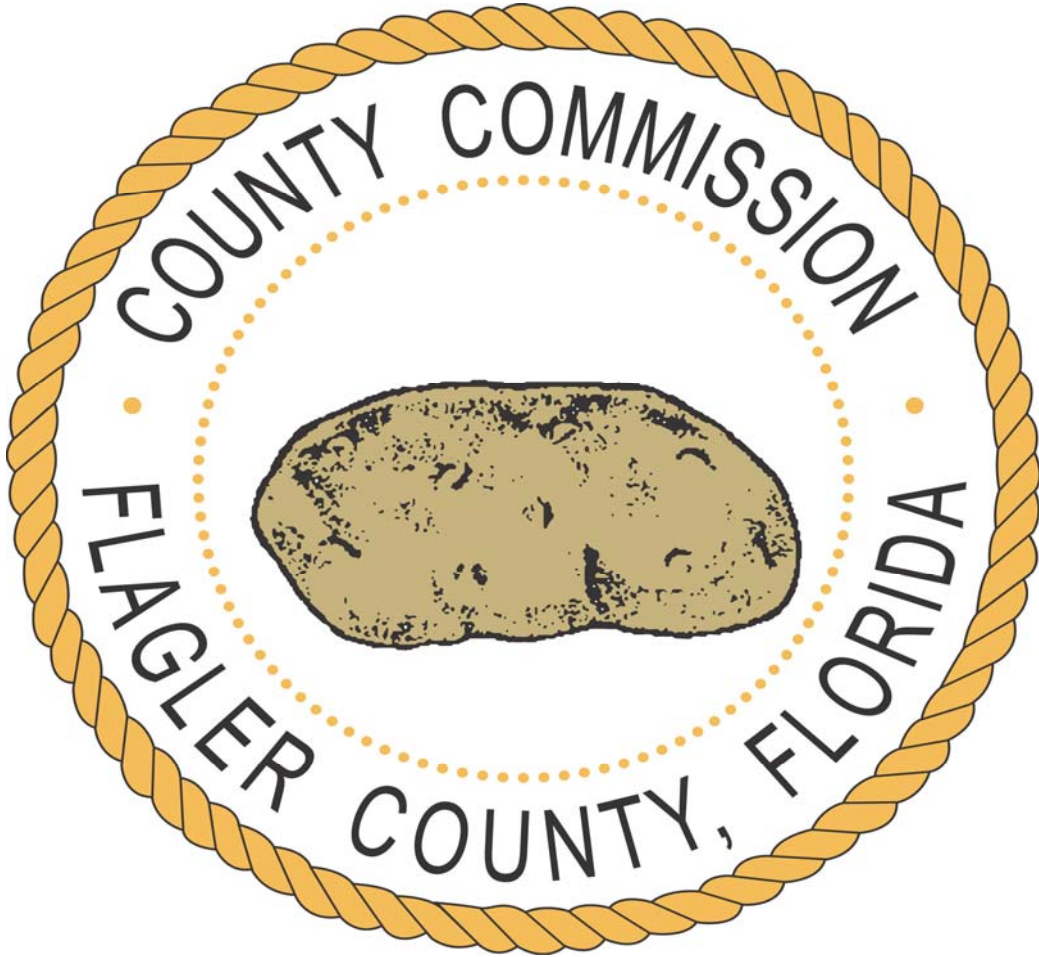
DEPARTMENT: GRANTS (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Drug Court Federal Grant				
001-8605-622.10-12 Regular Salaries				30,272
001-8605-622.10-21 FICA				2,316
001-8605-622.10-22 Retirement Expense				2,982
001-8605-622.10-23 Life & Health Insurance				10,000
001-8605-622.10-24 Workers Comp Expense				183
001-8605-622.34-10 Other Contracted Services			34,500	52,500
001-8605-622.34-20 Governmental Services			6,507	
001-8605-622.40-10 Travel Expenses			2,454	2,454
001-8605-622.51-10 Office Supplies			252	250
001-8605-622.52-12 Other Operating Expenses			4,500	12,515
			48,213	113,472
Coalition for the Homeless				
001-8701-564.83-76 Emergency Asst	3,761	4,289	4,142	
	3,761	4,289	4,142	
Human Services Substance Abuse Grant				
001-8702-562.31-10 Professional Services	3,143			
001-8702-562.48-10 Promotional Activities		318		
001-8702-562.49-10 Other Current Charges/Obligation		500		
	3,143	818		
Human Services Substance Abuse Prevention				
001-8703-562.31-10 Professional Services		95,533		
001-8703-562.40-10 Travel Expenses		1,880		
001-8703-562.49-15 Advertising		368		
001-8703-562.51-11 Office Equipment		2,219		
		100,000		
Highway Plan - Old Brick Road				
001-8801-515.34-10 Other Contracted Services	8,049			
	8,049			
GRANTS TOTAL	\$ 715,642	\$ 3,880,378	\$ 454,783	\$ 374,533

Positions - See Section 7 for position detail

1.00

¹ See pages 1-28 through 1-29 for capital project breakdown



Approved Budget Fiscal Year 2007-2008

**APPROPRIATION SUMMARY BY FUNCTION
GENERAL FUND**

Department	Budget		% Change
	FY 07	FY 08	
Administrative:			
Board of County Commissioners	\$ 378,630	\$ 369,695	-2.4%
County Administrator:			
Administration	488,027	567,630	16.3%
Financial Services	378,626	498,629	31.7%
Purchasing	300,929	243,020	-19.2%
Information Technology	634,760	642,358	1.2%
Grants Division	161,422	20,472	-87.3%
Communications	455,913	87,377	-80.8%
County Attorney	675,840	613,004	-9.3%
Value Adjustment Board	6,899	6,899	0.0%
Community Resources:			
Community Resources	271,572	286,799	5.6%
Safety	10,535	8,905	-15.5%
Human Services	1,809,438	1,736,512	-4.0%
Senior Services Grants	2,172,452	1,878,928	-13.5%
Agricultural Extension Service	495,271	318,613	-35.7%
Veterans Services	131,317	125,784	-4.2%
Library	1,268,194	1,068,840	-15.7%
Bunnell Library	155,650	79,062	-49.2%
General Services:			
General Services	228,680	308,667	35.0%
Facilities Management	1,985,175	2,395,988	20.7%
Fleet Management	827,895	422,533	-49.0%
Parks & Recreation:			
Recreation Facilities	1,221,595	1,129,789	-7.5%
Civic Arena Operations	57,842		-100.0%
Recreation Services	743,410	683,871	-8.0%
Recreation League Sports	27,370	27,370	0.0%
Capital Projects:	1,490,005	884,500	-40.6%
Emergency Services:			
Administration	1,332,989	748,367	-43.9%
Fire/Rescue	7,851,002	8,191,369	4.3%
Public Safety Automation	4,046,566	1,410,785	-65.1%
Emergency Flight Operations	673,815	614,261	-8.8%
Emergency GIS		72,179	100.0%
Emergency Management - General		222,762	100.0%
EMPA Grant	374,882	129,554	-65.4%
Non Departmental:			
Historical Resources		1,000	100.0%
Pooled Expenditures	2,947,876	2,977,580	1.0%

**APPROPRIATION SUMMARY BY FUNCTION
GENERAL FUND**

Department	Budget		% Change
	FY 07	FY 08	
Non Departmental (continued):			
General Liability	\$ 907,126	\$ 1,054,049	16.2%
Investments		4,128	100.0%
Grants	454,783	374,533	-17.6%
Tax Increment Financing	606,625	751,158	23.8%
Interfund Transfers	4,258,577	1,566,921	-63.2%
Reserves	1,573,264	5,796,717	268.5%
Subtotal BCC Departments	41,404,952	38,320,608	-7.45%
Sheriff	18,725,832	20,415,692	9.0%
Property Appraiser	2,461,125	2,385,878	-3.1%
Tax Collector	2,861,247	2,874,418	0.5%
Clerk of the Circuit Court	550,000	761,000	38.4%
Circuit Court	5,100	8,500	66.7%
Court Expenses	16,000	13,000	-18.8%
Guardian Ad Litem	73,976	64,888	-12.3%
Court Reporter	1,800	1,800	0.0%
County Court	3,900	6,000	53.8%
Medical Examiner	177,103	179,162	1.2%
State Attorney	38,236	34,156	-10.7%
Public Defender	10,200	10,200	0.0%
Supervisor of Elections	553,373	617,969	11.7%
Subtotal Constitutional/Judicial Dept.	25,477,892	27,372,663	7.4%
Total General Fund	\$ 66,882,844	\$ 65,693,271	-1.8%

Sorted by Allocations

Category	Dollars Allocated	% Allocated
Sheriff	\$ 20,415,692	31.1%
Emergency Services	11,389,277	17.3%
Community Resources	5,503,443	8.4%
Reserves/Transfers	7,363,638	11.2%
Non-Departmental	4,036,757	6.1%
General Services	3,127,188	4.8%
Administrative	3,049,084	4.6%
Tax Collector	2,874,418	4.4%
Property Appraiser	2,385,878	3.6%
Parks & Recreation	1,841,030	2.8%
Clerk of the Circuit Court	761,000	1.2%
Capital Projects	884,500	1.3%
Supervisor of Elections	617,969	0.9%
Tax Increment Financing	751,158	1.1%
Grants	374,533	0.6%
Judicial/Medical Examiner	317,706	0.5%

Total General Fund	\$ 65,693,271
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**APPROPRIATION SUMMARY BY CATEGORY
BCC ONLY - GENERAL FUND**

Department	Personal Services	Operating	Capital	Debt Service	Other	Total
Administrative:						
Board of County Commissioners	342,490	26,705			500	369,695
County Administrator:						
Administration	513,826	53,804				567,630
Financial Services	484,186	14,443				498,629
Grants	45,753	328,780				374,533
Purchasing	230,212	12,808				243,020
Information Technology	408,512	233,846				642,358
Grants Division	17,605	2,867				20,472
Communications	83,477	3,900				87,377
County Attorney	458,146	154,858				613,004
Community Resources:						
Community Resources	261,472	25,327				286,799
Human Services	226,071	12,941			1,497,500	1,736,512
Safety		8,905				8,905
Senior Services	114,785	424,988			7,696	547,469
Adult Day Care	414,823	608,230				1,023,053
Congregate Meals	152,285	156,121				308,406
Agricultural Extension Service	249,322	69,291				318,613
Veterans Services	114,640	11,144				125,784
Library	794,666	124,174	150,000			1,068,840
Bunnell Library	49,742	10,960	18,360			79,062
General Services:						
General Services	300,963	7,704				308,667
Facilities Management	1,780,314	608,003	7,671			2,395,988
Fleet Management	333,414	89,119				422,533
Parks & Recreation:						
Recreation Facilities	727,265	302,524			100,000	1,129,789
Recreation Services	490,448	193,423				683,871
Recreation League Sports		27,370				27,370
Capital Projects:		110,000	774,500			884,500
Emergency Services:						
Administration	503,859	244,508				748,367
Fire/Rescue	6,923,316	1,061,431		206,622		8,191,369
Public Safety Automation		327,605		1,083,180		1,410,785
Emergency Flight Operations	300,361	313,900				614,261
Emergency GIS	60,073	12,106				72,179
EM - General	213,962	8,800				222,762
EMPA Grant		129,554				129,554
Subtotal BCC Departments	16,595,988	5,720,139	950,531	1,289,802	1,605,696	26,162,156
% of Allocation	63%	22%	4%	5%	6%	

**APPROPRIATION SUMMARY BY CATEGORY
BCC ONLY - GENERAL FUND**

Department	Personal Services	Operating	Capital	Debt Service	Other	Total
<i>Non-Departmental:</i>						
Pooled Expenditures	8,660	1,937,903		46,500	984,517	2,977,580
General Liability		1,054,049				1,054,049
Investments		4,128				4,128
Tax Increment Financing					751,158	751,158
Interfund Transfers					1,566,921	1,566,921
Reserves					5,796,717	5,796,717
Historical Resources		1,000				1,000
Value Adjustment Board		6,899				6,899
Subtotal Non-Department	8,660	3,003,979		46,500	9,099,313	12,158,452
Total BCC Funding	16,604,648	8,724,118	950,531	1,336,302	10,705,009	38,320,608

BCC DEPARTMENTS ONLY

Category Level	Amount	% Allocation
Personal Services	16,595,988	63%
Operating	5,720,139	22%
Capital	950,531	4%
Debt Service	1,289,802	5%
Other	1,605,696	6%
Subtotal BCC Departments	26,162,156	
Non Departmental	12,158,452	
Total BCC Funding	38,320,608	

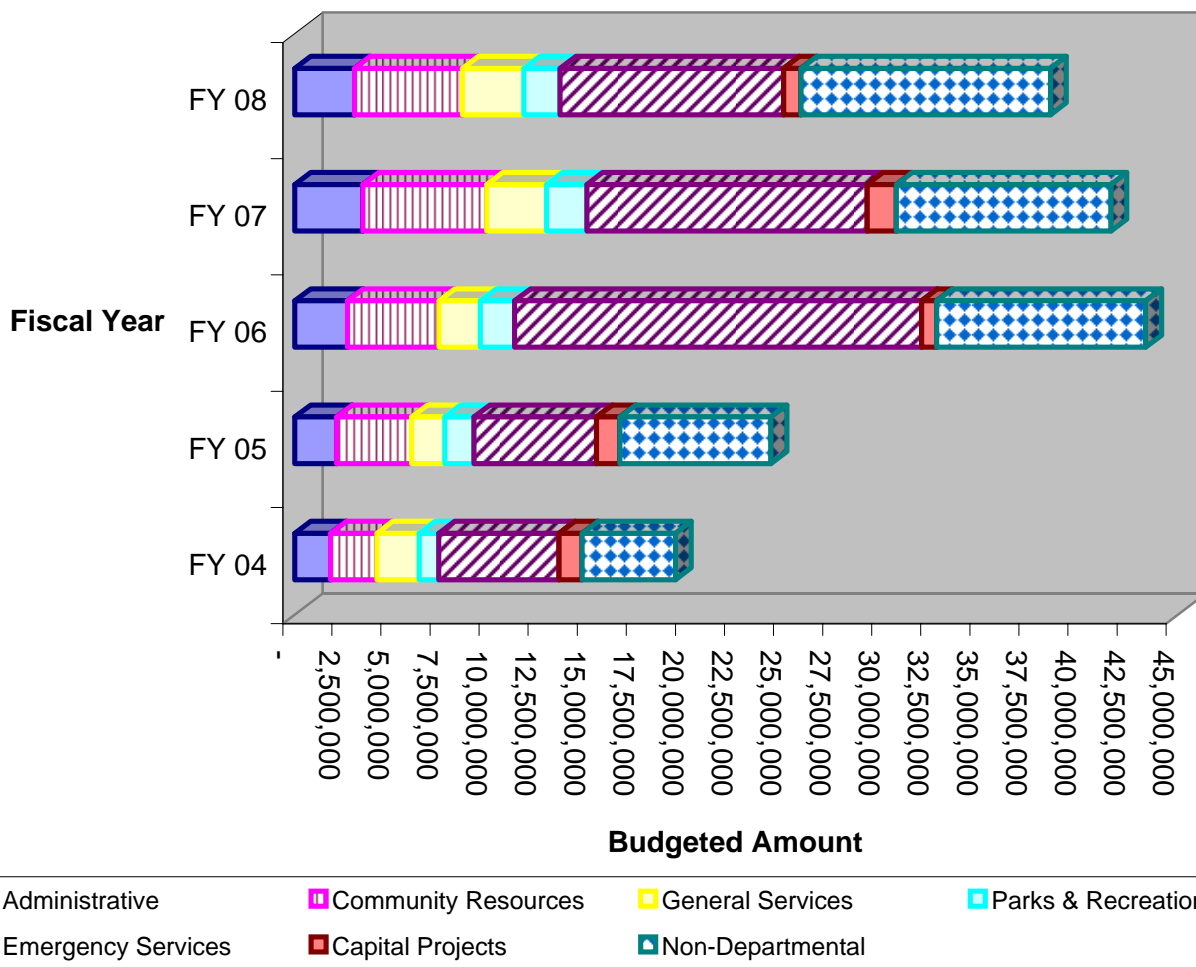
**GENERAL FUND BCC ONLY EXPENDITURES
BUDGET TO BUDGET COMPARISON**

Department	FY 04	FY 05	FY 06	FY 07	FY 08
Administrative:					
Board of County Commissioners	\$ 355,252	\$ 314,909	\$ 356,692	\$ 378,630	\$ 369,695
Administration	438,546	417,273	628,115	488,027	567,630
Budget	594,574	698,784	931,032	378,626	498,629
Purchasing				300,929	243,020
Information Technology				634,760	642,358
Grants Division				161,422	20,472
Communications		198,714	223,467	455,913	87,377
County Attorney	437,725	499,305	546,823	675,840	613,004
Community Resources:					
Human Resources				271,572	286,799
Safety	7,160	7,160	9,675	10,535	8,905
Agricultural Extension Service	263,080	269,531	382,123	495,271	318,613
Human Services	1,197,575	1,174,035	1,267,965	1,809,438	1,736,512
Senior Services Grants		1,241,542	572,222	737,614	547,469
Adult Day Care			1,056,422	1,434,838	1,331,459
Veterans Services	95,743	105,401	133,937	131,317	125,784
Library	793,055	934,304	1,107,713	1,268,194	1,068,840
Bunnell Library		96,268	129,498	155,650	79,062
General Services:					
General Services				228,680	308,667
Fleet Management	974,472	521,388	674,226	827,895	422,533
Facilities Management	1,188,827	1,162,181	1,440,473	1,985,175	2,395,988
Parks & Recreation:					
Recreation Facilities	678,562	1,048,092	1,081,800	1,221,595	1,129,789
Civic Arena Operations		92,953	27,455	57,842	
Recreation Services	314,954	352,283	607,140	743,410	683,871
Recreation League Sports			20,680	27,370	27,370
Capital Projects	1,168,973	1,185,211	766,135	1,490,005	884,500
Emergency Services:					
Administration	215,089	251,384	450,570	1,332,989	748,367
Fire/Rescue	5,351,549	5,269,532	8,492,408	7,851,002	8,191,369
Emergency Management General					222,762
Emergency Services GIS					72,179
Public Safety Automation			10,700,085	4,046,566	1,410,785
Emergency Flight Operations	463,309	557,236	808,745	673,815	614,261
EMPA Grant	102,959	164,186	283,873	374,882	129,554
Non Departmental:					
Value Adjustment Board	6,650	6,899	6,899	6,899	6,899
County Historic Resources	1,075	1,075	1,075		1,000
Pooled Expenditures	1,693,253	2,373,813	2,487,295	2,947,876	2,981,708
General Liability	472,857	524,115	748,078	907,126	1,054,049
Grant Awards	997,868	1,131,267	3,285,344	454,783	374,533
Tax Increment Financing (CRA's)		110,311	207,852	606,625	751,158
Interfund Transfers	310,000	2,183,332	2,578,197	4,258,577	1,566,921
Reserves	1,187,645	1,278,446	1,180,508	1,573,264	5,796,717
Medical Examiner	86,394	91,314	154,950	177,103	179,162
Total	19,397,146	24,262,244	43,349,472	41,582,055	38,499,770

**GENERAL FUND BCC ONLY EXPENDITURES
BUDGET TO BUDGET COMPARISON
Summary by Fiscal Year and Department**

	FY 04	FY 05	FY 06	FY 07	FY 08
Administrative	1,826,097	2,128,985	2,686,129	3,474,147	3,042,185
Community Resources	2,356,613	3,828,241	4,659,555	6,314,429	5,503,443
General Services	2,163,299	1,683,569	2,114,699	3,041,750	3,127,188
Parks & Recreation	993,516	1,493,328	1,737,075	2,050,217	1,841,030
Emergency Services	6,132,906	6,242,338	20,735,681	14,279,254	11,389,277
Capital Projects	1,168,973	1,185,211	766,135	1,490,005	884,500
Non-Departmental	4,755,742	7,700,572	10,650,198	10,932,253	12,712,147
	19,397,146	24,262,244	43,349,472	41,582,055	38,499,770

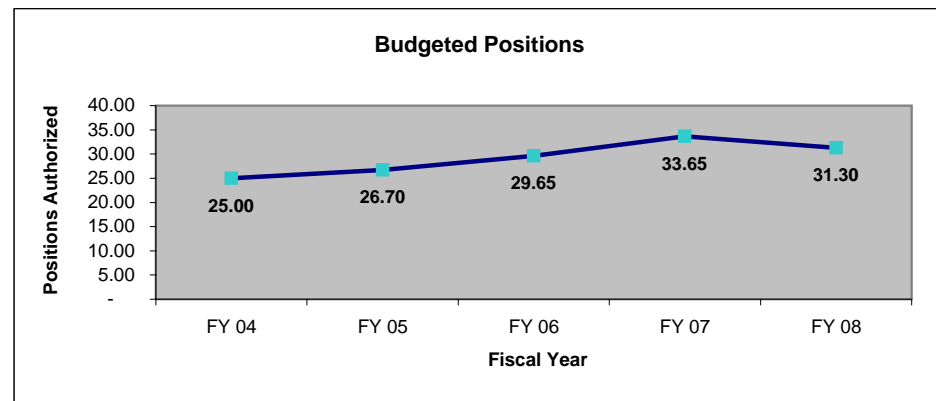
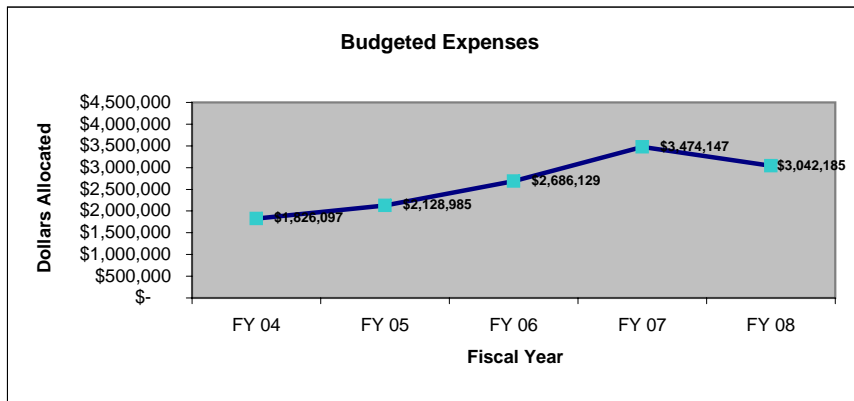
History of Expenses by Department



Large Expenditure Changes: 2004 to 2005 due primarily to addition of debt services for bonds issued for capital construction projects \$2.6m, addition of annual operating a payment for youth center, addition of juvenile justice detention mandate, and rental of temporary government building. **2005 to 2006** due primarily to increased contribution for transportation services for Community Service programs, repairs and renovations to county facilities, increased grant funds, and loan proceeds for the 800mHz system. **2006 to 2007** was a reduction due primarily to completion of majority of capital outlay purchases in prior year, offset by increases costs associated with the Governmental Services Building, increased costs of health services and public assistance, and roof replacements. **2007 to 2008** is a reduction due primarily to final completion of 800 mHz project, grant and aids, capital project allocation, offset by increase cost associated with addition of Judicial Complex and reserves.

History of BCC Administrative Department

Department	FY 04		FY 05		FY 06		FY 07		FY 08	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
Administrative:										
Board of County Commissioners	\$ 355,252	5.00	\$ 314,909	5.00	\$ 356,692	5.00	\$ 378,630	5.00	\$ 369,695	5.00
Administration	438,546	6.00	417,273	5.00	628,115	6.00	488,027	4.00	567,630	5.00
Financial Services	594,574	10.00	698,784	10.70	931,032	12.65	378,626	5.00	498,629	6.00
Purchasing							300,929	5.00	243,020	4.00
Information Technology							634,760	5.00	642,358	6.00
Grants Division							161,422	2.65	20,472	0.30
Communications			198,714	2.00	223,467	2.00	455,913	3.00	87,377	1.00
County Attorney	437,725	4.00	499,305	4.00	546,823	4.00	675,840	4.00	613,004	4.00
Total	\$ 1,826,097	25.00	\$ 2,128,985	26.70	\$ 2,686,129	29.65	\$ 3,474,147	33.65	\$ 3,042,185	31.30

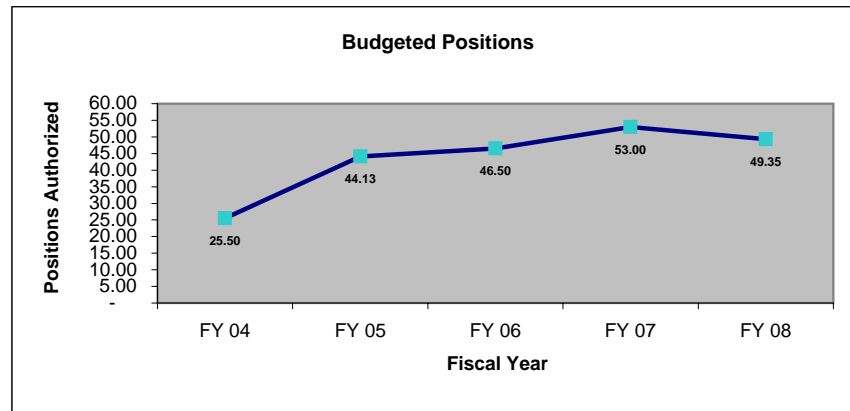
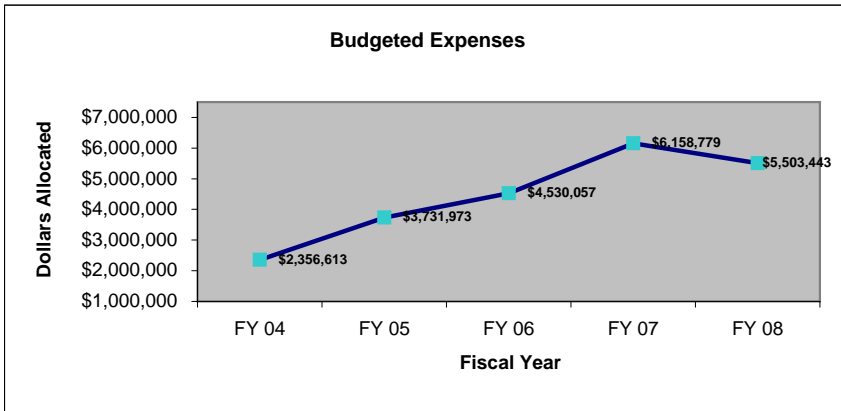


Positions changes since 2004 is 6.30 positions: Public Information/Special Project Coordinator, Communications Manager, Mail Clerk, 2 IT Specialist, Web Master, Video Production Coordinator, Purchasing Specialist, split funded SHIP Analyst with a reduction of a Grants Coordinator.

Expenditure changes since 2004 are \$1,216,088: Due primarily to the addition of two new Divisions of Information Technology (I/T) and Communications. The I/T Division was created to maintain telecommunications, data, audio visual web and video services. In 2007 Human Resources was moved out of the Administrative Department (2 employees) to Community Resources along with distribution of new divisions out of Financial Services to Purchasing, Grants, and I/T. The Purchasing Division added back the Purchasing Specialist that was frozen in 2003 due to increased issuance of purchase orders and bids. A Mail Room Clerk was added to Purchasing in 2007 for the delivery of all mail within the Government Services Complex.

History of BCC Community Resources Department

Department	FY 04		FY 05		FY 06		FY 07		FY 08	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
Community Resources:										
Human Resources							271,572	4.00	286,799	4.00
Safety	7,160		7,160		9,675		10,535		8,905	
Agricultural Extension Service	263,080	6.00	269,531	6.00	382,123	7.00	495,271	7.00	318,613	6.00
Human Services	1,197,575	3.00	1,174,035	4.00	1,267,965	3.20	1,809,438	4.20	1,736,512	4.20
Senior Services Grants			1,241,542	14.00	572,222	3.46	737,614	6.88	547,469	2.16
Adult Day Care					1,056,422	13.34	1,434,838	9.42	1,331,459	12.14
Veterans Services	95,743	2.00	105,401	2.00	133,937	2.00	131,317	2.00	125,784	2.00
Library	793,055	14.50	934,304	16.50	1,107,713	17.50	1,268,194	17.50	1,068,840	17.65
Bunnell Library			96,268	1.63	129,498	2.00	155,650	2.00	79,062	1.20
Total	\$2,356,613	25.50	\$3,731,973	44.13	\$4,530,057	46.50	\$6,158,779	53.00	\$5,503,443	49.35



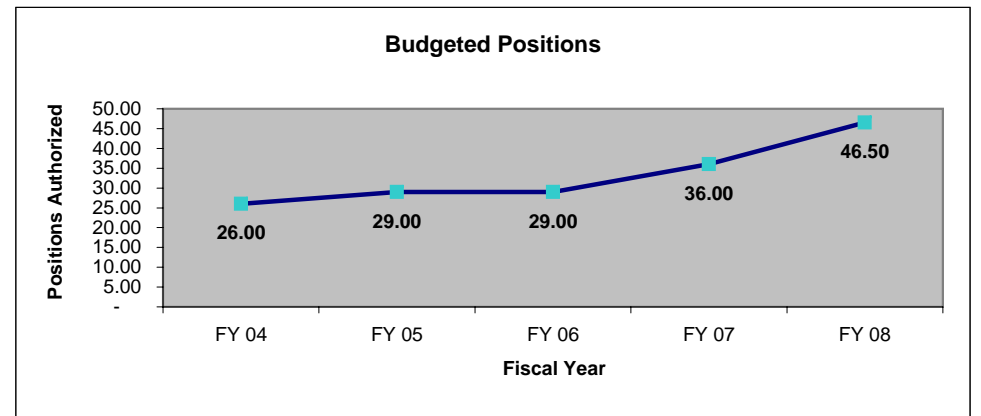
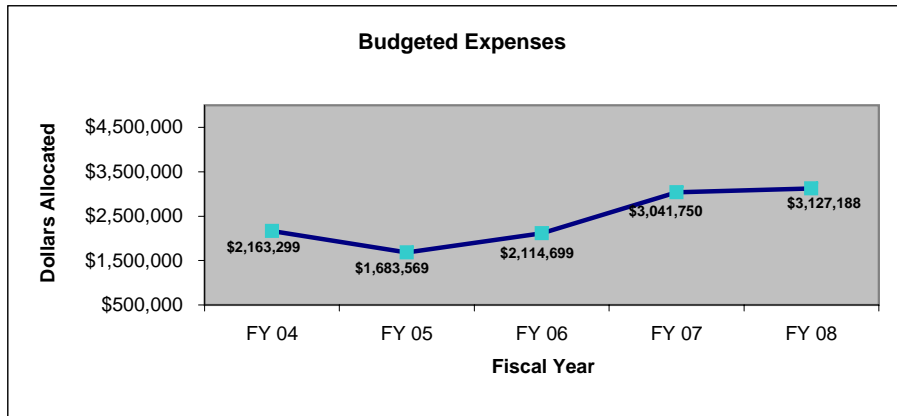
Positions changes since 2004 is 22 positions: Human Resource Analyst, Receptionist, Staff Assistant III, HS Case Manager, Accountant, Accounting Clerk, SS Program Manager, 3 Case Managers, Data Entry Clerk, ADC Program Manager, 4 C.N.A., Senior Meals Recreation Mgr.

Expenditure changes since 2004 is \$2,863,278: Library Services: \$475,139.00: Bunnell Branch opened February 2004; Palm Coast opened and additional two nights per week and Sundays. Also, added to expenditures was the John Clegg property in Bunnell, additional computers, increased funds for materials and a loss in State Aid (\$220,639.00). Utilities expenses realigned to Extension dept. budget, one new vehicle, new air conditioning units for agriculture center, building maintenance expenses. In January 2004 the former Council on Aging was taken over by the County. Senior Services and Adult Day Care were placed under the Community Services department. The following former Council on Aging employees became County employees: Total full time employees - 19 and 2 part-time. Steps were taken to move two senior dining sites to one site with a larger capacity plus the addition of weekend meals for the dining site clients.

Expansion of the Adult Day Care facility also has expanded the clients to 30 daily average attendance. Due to the growth in population associated cost increases have occurred in indigent health care programs, Medicaid billing costs, and increased number of Health Care Responsibility Act claims. Due to the increase in senior programs an increased cost of transportation services were required.

History of BCC General Services Department

Department	FY 04		FY 05		FY 06		FY 07		FY 08	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
General Services:										
General Services							228,680	3.00	308,667	4.00
Fleet Management	974,472	9.00	521,388	11.00	674,226	11.00	827,895	9.00	422,533	5.50
Facilities Management	1,188,827	17.00	1,162,181	18.00	1,440,473	18.00	1,985,175	24.00	2,395,988	37.00
Total	\$ 2,163,299	26.00	\$ 1,683,569	29.00	\$ 2,114,699	29.00	\$ 3,041,750	36.00	\$ 3,127,188	46.50



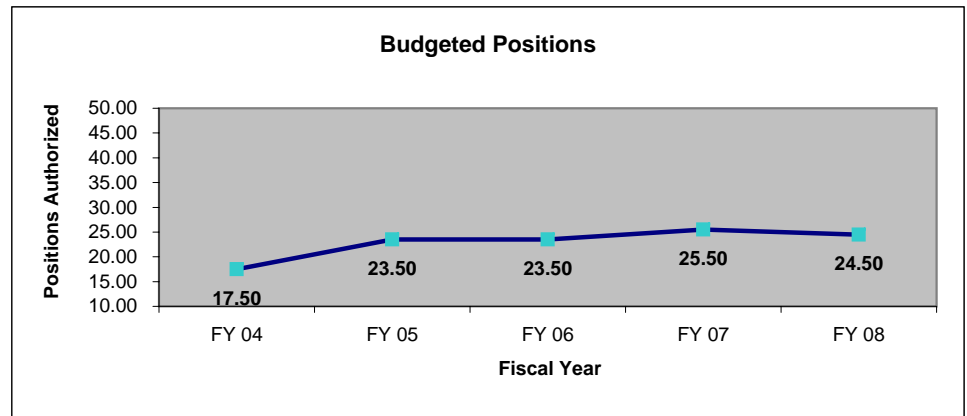
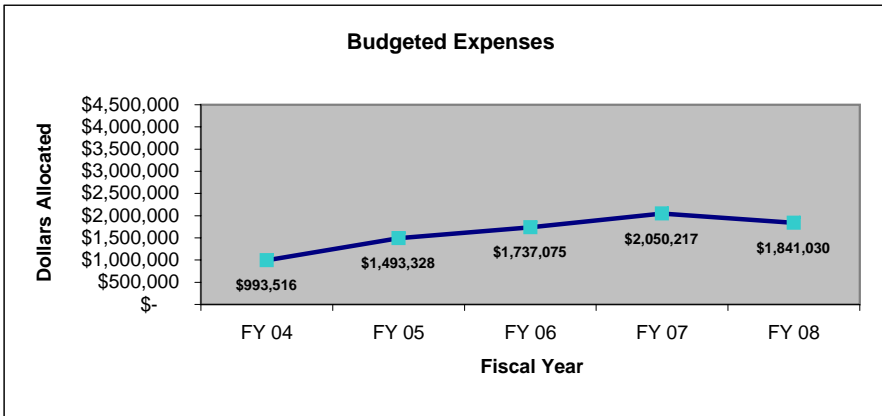
Flagler County Budget FY08 Page 3 - 82

Positions changes since 2004 is 21 positions: Utilities Engineer, General Services Assistant Director, Staff Assistant III, Facilities Manager, 7 Custodian, Head Custodian, Crew Leader II, 2 HVAC Technician, Chief of Trades, 3 Maintenance Technicians I, 2 Maintenance Technicians II, Project Engineer, 2 Custodian/Maintenance Technicians I, and two split funded positions of Accountant & Project Engineer, offset by the reduction of 3 employees in Fleet.

Expenditure changes since 2004 is \$963,889: Due primarily to the addition of the 70 acre Government Site Complex grounds maintenance and the facility management of the buildings situated on the site as follows: Government Services Building (126,500 sq ft), Judicial Complex (136,000 sq ft), Emergency Operations Center (24,000 sq ft), Energy Plant (2700 sq ft) and Public Works/General Services Building (6500 sq ft). Additionally, we have eliminated contracted services in the areas of custodial cleaning and landscape maintenance. Our landscape crews currently maintain the following areas: 25.4 miles of pedestrian/bike paths along Colbert Lane and A1A, roadway maintenance along SR100 and the I-95 Old Dixie Interchange as well as maintaining the grounds at all county Fire Stations, Old Courthouse, Holden House, Clegg House, Health Department, Library, Wickline Center, Siegel Center, Agricultural Center and the Bulow/Old Kings Residence. In addition to those facilities located on the Government Site Complex our custodial staff provides services to the Agricultural Center, Bunnell Library, Wickline Center, Siegel Center and the Airport.

History of BCC Parks Recreation Department

Department	FY 04		FY 05		FY 06		FY 07		FY 08	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
Parks & Recreation:										
Recreation Facilities	678,562	11.50	1,048,092	14.50	1,081,800	14.50	1,221,595	15.50	1,129,789	15.50
Civic Arena Operations			92,953	2.00	27,455	2.00	57,842	1.00		
Recreation Services	314,954	6.00	352,283	7.00	607,140	7.00	743,410	9.00	683,871	9.00
Recreation League Sports					20,680		27,370		27,370	
Total	\$ 993,516	17.50	\$ 1,493,328	23.50	\$ 1,737,075	23.50	\$ 2,050,217	25.50	\$ 1,841,030	24.50

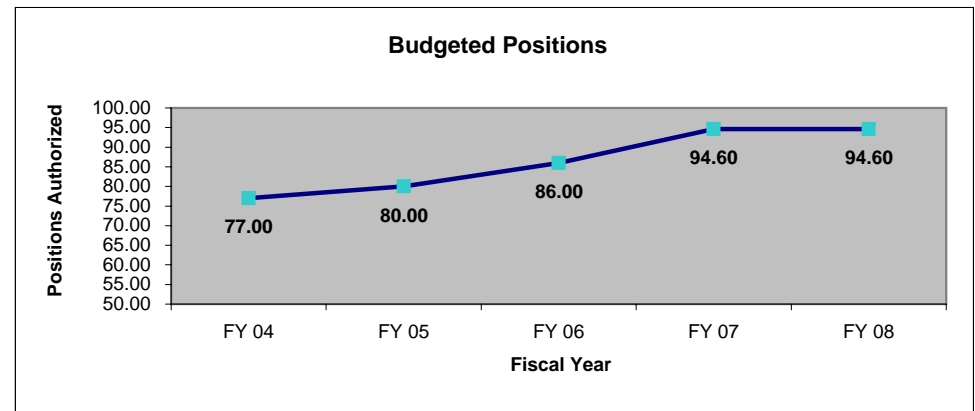
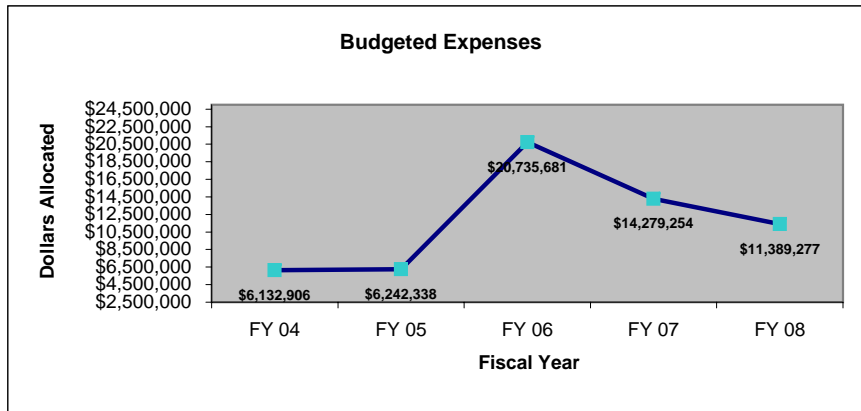


Positions changes since 2004 are 6 positions: 2 Park Rangers, Programs Coordinator, Maintenance Technician I, Custodian I, and 2 Tradesworker IV positions.

Expenditure changes since 2004 is \$867,614: The bulk of this increase was due to personnel costs which consisted of additional staff, position reclasses, merit increases, cost of living adjustments and an increase in healthcare. With the increase in staff came the need for additional equipment and subsequent repair and fuel expenses. In fiscal year 2006, the payment of utility expenses was transferred from the pooled account to Parks and Recreation. In FY06, the Flagler County Youth Center staffing costs were added to the Parks department budget. In FY07, funds were transferred from General Services to the Parks department to maintain and repair 38 facilities within the County parks. In FY06, the Parks department relocated to the Fairgrounds. Additional funds were allocated to cover rental of trailer and utility expenses. The budget for the Recreational Leagues was added in FY06. These leagues are self sustaining, needing no additional County funds but are reflected in our budget. In this time period, various amenities have been added to the Park facilities, for example pavillions, lighting, boardwalks, etc. Yearly facility reservations saw a significant increase. With this increase, th

History of BCC Emergency Services Department

Department	FY 04		FY 05		FY 06		FY 07		FY 08	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
Emergency Services:										
Administration	215,089	3.00	251,384	4.00	450,570	6.00	1,332,989	8.60	748,367	7.60
Fire/Rescue	5,351,549	71.00	5,269,532	71.00	8,492,408	74.00	7,851,002	80.00	8,191,369	80.00
Emergency Management General									222,762	3.00
Emergency Services GIS									72,179	1.00
Public Safety Automation					10,700,085		4,046,566		1,410,785	
Emergency Flight Operations	463,309	2.00	557,236	3.00	808,745	3.00	673,815	3.00	614,261	3.00
EMPA Grant	102,959	1.00	164,186	2.00	283,873	3.00	374,882	3.00	129,554	
Total	\$ 6,132,906	77.00	\$ 6,242,338	80.00	\$ 20,735,681	86.00	\$ 14,279,254	94.60	\$ 11,389,277	94.60

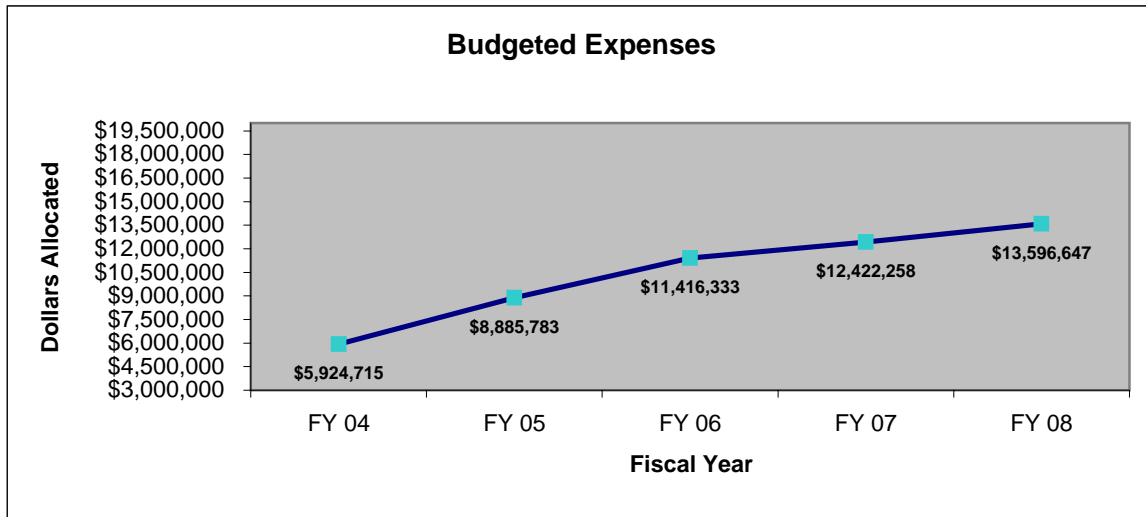


Positions changes since 2004 - 16.60 positions: Accountant, Receptionist, GIS Coordinator, Support Services Chief, Emergency Management Planner, Chief Pilot, 11 Firefighter/Paramedic, E911 Coordinator (split funded).

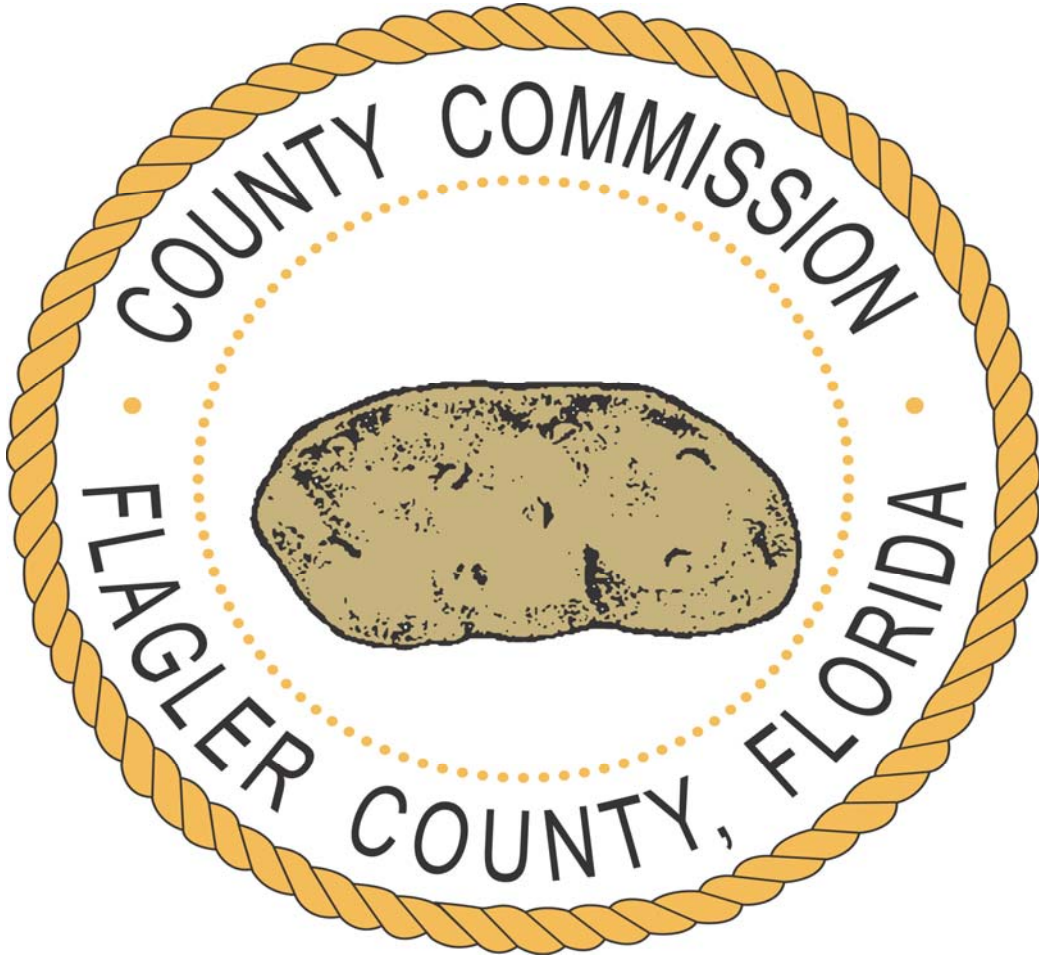
Expenditure changes since 2004 is \$5,537,441: The addition of new fire vehicles and the 800MHz radio system can explain much of the increases. The following is an overview of increases: 2005-1 New Pilot, 1 Accountant and GIS. 2006-3 Sick and Relief for fire rescue, 10,700 for the new 800MHz radio system, new FLIR for helicopter, major purchase of fire rescue equipment (2 engines, 5 rescues, 4 Ford F-150, 1 brush truck), and EOC utilities costs beginning in March, 2006 along with 1 custodian for the new EOC. 2007-Receptionist for new EOC and first full year of utilities for new EOC. Fire Rescue added 6 positions to cover Rescue at St. 41 (Hammock) and the budget decreased by \$600,000, E911 positions for data base, the \$4 million is a carry over from the \$10 million for the radio project, therefore this was not an increase. If you take the 800MHz project out of the 05 and 06 budget, the total budget is close to \$10 million each year. Also, in 2007 is the purchase of the CAD software. 2008-1.4 Million represents the loan payment and maintenance.

History of BCC "Other" Department

Department	FY 04 Dollars	FY 05 Dollars	FY 06 Dollars	FY 07 Dollars	FY 08 Dollars
Other:					
Capital Projects	1,168,973	1,185,211	766,135	1,490,005	884,500
Value Adjustment Board	6,650	6,899	6,899	6,899	6,899
County Historic Resources	1,075	1,075	1,075		1,000
Pooled Expenditures	1,693,253	2,373,813	2,487,295	2,947,876	2,981,708
General Liability	472,857	524,115	748,078	907,126	1,054,049
Grant Awards	997,868	1,131,267	3,285,344	454,783	374,533
Tax Increment Financing (CRA's)		110,311	207,852	606,625	751,158
Interfund Transfers	310,000	2,183,332	2,578,197	4,258,577	1,566,921
Reserves	1,187,645	1,278,446	1,180,508	1,573,264	5,796,717
Medical Examiner	86,394	91,314	154,950	177,103	179,162
Total	\$ 5,924,715	\$ 8,885,783	\$ 11,416,333	\$ 12,422,258	\$ 13,596,647



Expenditure changes since 2004 - \$4,165,285: Due primarily to the addition of CRA's, state mandated Juvenile Justice detention costs, addition of facilities for property insurance coverage with increased rates, interfund transfer for debt service payments, increased costs of utilities, increase in reserves for fund balance policy, encumbrances, and storm damage offset by a reduction of awarded grant funds.



Approved Budget Fiscal Year 2007-2008

**APPROPRIATION SUMMARY
CONSTITUTIONAL AND JUDICIAL**

<u>Department</u>	Budget		<u>% Change</u>	Positions	
	<u>FY 07</u>	<u>FY 08</u>		<u>FY 07</u>	<u>FY 08</u>
Sheriff	\$18,725,832	\$20,415,692	9.0%	251.00 26.00	253.00 Full 26.00 Part
Property Appraiser ¹	2,461,125	2,385,878	-3.1%	30.00 2.00	31.00 Part
Tax Collector ¹	2,861,247	2,874,418	0.5%	24.00	24.00
Clerk of the Circuit Court	550,000	761,000	38.4%	34.00	38.00
Circuit Court	5,100	8,500	66.7%		
Court Expenses	16,000	13,000	-18.8%		
Guardian Ad Litem	73,976	64,888	-12.3%	0.50	0.50
Court Reporter	1,800	1,800	0.0%		
County Court	3,900	6,000	53.8%		
State Attorney	38,236	34,156	-10.7%		
Public Defender	10,200	10,200	0.0%		
Supervisor of Elections	553,373	617,969	11.7%	6.00	6.00
Total	25,300,789	27,193,501		373.50	378.50

¹ Restated per Property Appraiser and Tax Collector request for FY 06-07

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: SHERIFF

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Excess Fees	72,790	2,043		
Transfers					
001-0310-581.91-23	Budget Transfer Law Enf	\$ 7,434,814	\$ 8,662,150	\$ 11,842,665	\$ 12,638,919
001-0320-581.91-23	Budget Transfer for Jail	3,031,526	3,667,358	4,622,086	4,911,813
001-0330-581.91-23	Budget Transfer for Bailiff	393,230	557,650	693,093	1,300,227
001-0340-581.91-23	Budget Transfer for Dispatch	952,892	1,278,950	1,567,988	1,564,733
Total Transfers (BCC Funding Level)		11,812,462	14,166,108	18,725,832	20,415,692
City of Palm Coast Funding Level		1,309,201	1,764,641	2,165,619	2,566,045
DEPARTMENT TOTAL		\$ 13,121,663	\$ 15,930,749	\$ 20,891,451	\$ 22,981,737
		Positions	184.00	215.00	251.00
		(Part-time)	17.00	16.00	26.00

BUDGET NARRATIVE:

The Constitution of the State of Florida, Article VIII, Local Government, Section 1 (d), County Officers, provides for the election of the Sheriff to be the Chief Law Enforcement Officer of Flagler County, in accordance with Chapter 30, Florida Statutes.

The adopted budget for the Sheriff's Office pursuant to Section 129.03 (2), Florida Statutes, is certified to the Board of County Commissioners to carry out the powers, duties and operation of his office for the fiscal year by June of each fiscal year. All relevant information concerning expenditures made in previous years is available to the Board with the exception of confidential information concerning details of investigations as established in Florida Statutes 30.49(3).

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: PROPERTY APPRAISER

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Excess Fees	247,854	85,887		
Operating Expenses					
001-0400-513.34-10	Other Contracted Services	\$ 17,251	\$ 13,845	\$ 15,840	\$ 15,840
001-0400-513.41-10	Communications Recurring	1,710	1,699	2,160	2,160
001-0400-513.41-20	Communications Inst/Repr		97		
001-0400-513.41-30	Postage Expense	20,380	22,918	26,400	26,400
001-0400-513.47-10	Printing & Binding			1,980	1,980
001-0400-513.51-10	Office Supplies			1,980	1,980
Total Operating Expenses		39,341	38,559	48,360	48,360
Transfers					
001-0400-581.91-21	Budget Transfer Prop App	1,672,720	1,843,321	2,412,765	2,337,518
Total Transfers		1,672,720	1,843,321	2,412,765	2,337,518
DEPARTMENT TOTAL		\$ 1,712,061	\$ 1,881,880	\$ 2,461,125	\$ 2,385,878
	Positions ¹	22.00	27.00	30.00	31.00
	(Part-time)			2.00	2.00

BUDGET NARRATIVE:

The responsibilities of the Property Appraiser include preparation of a real property assessment tax roll and the administration of all exemptions permitted under law. The Property Appraiser, under Florida Statutes 192, is permitted to charge commissions to taxable entities for services provided. The County is billed quarterly for these services, with any necessary adjustments made during the fourth and final billing and excess fees are returned to the County. The Department of Revenue is charged by the Property Appraiser an amount equal to 1/4 of 4/5 of the total amount of commissions received by the Property Appraiser from the State for the previous fiscal year.

¹ Restated per Property Appraiser request in FY06-07

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: TAX COLLECTOR

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Excess Fees	1,159,125	1,347,286	1,159,125	1,347,286
Operating Expenses					
001-0500-513.34-16	Commission Fees	\$ 1,549,464	\$ 2,019,119	\$ 2,857,527	\$ 2,870,698
001-0500-513.41-10	Communication Recurring	2,596	2,804	3,240	3,240
001-0500-513.41-20	Communication Inst/Repair	145	18	480	480
Total Operating Expenses		1,552,205	2,021,941	2,861,247	2,874,418
DEPARTMENT TOTAL		\$ 1,552,205	\$ 2,021,941	\$ 2,861,247	\$ 2,874,418
Positions ¹		16.00	22.00	24.00	24.00

BUDGET NARRATIVE:

The Tax Collector's budget is submitted on or before August 1 of each fiscal year to the Florida Department of Revenue, with a copy submitted to the Board of County Commissioners. The total for this budget is based on a formula outlined in Florida Statutes, Chapter 192, relating to charges to taxable entities for services provided by the Tax Collector's Office. The County is charged 1/12 of the previous fiscal year's commissions levied on the County tax roll and 1/12 of the previous fiscal year's commissions on the County occupational and beverage licenses. Any necessary adjustments are made at the end of each fiscal year and excess fees are returned to the County. The Department of Revenue pays the Tax Collector an amount equal to 1/4 of 4/5 of the total commissions received from the State during the previous year.

¹ Restated per Tax Collector request in FY06-07

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: CLERK OF THE CIRCUIT COURT

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
REVENUES: Excess Fees	1,391,213	614,596	200,000	
Transfers				
001-0900-581.91-19 Clerk - Court	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
001-0900-581.91-22 Budget Transfer	387,243	350,000	350,000	561,000
Total Transfers (BCC Funding Level)	587,243	550,000	550,000	761,000
Clerk "Other Funds/Services"	2,361,352	2,184,334	1,842,500	1,776,500
DEPARTMENT TOTAL	\$ 2,948,595	\$ 2,734,334	\$ 2,392,500	\$ 2,537,500
Positions	31.00	27.00	34.00	38.00

BUDGET NARRATIVE:

The Clerk of Circuit Court has a dual role of providing services through requirements of the State Court System supported by fees as stipulated in the Florida Statutes and/or ordinances and resolutions adopted on a local level, as well as Clerk to the Board of County Commissioners and County Auditor funded through General Fund Revenues.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: CIRCUIT COURT

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
001-1000-601.41-10 Communications Recurring	\$ 2,071	\$ 2,669	\$ 2,400	\$ 3,000
001-1000-601.41-20 Communications Inst/Repair	410	214	500	2,000
001-1000-601.41-30 Postage Expense	1,040	1,563		
001-1000-601.44-10 Rentals & Leases	385			
001-1000-601.46-10 Building/Equipment Repairs			1,000	1,000
001-1000-601.46-30 Maintenance Agreements	1,753	1,580		
001-1000-601.51-10 Office Supplies			500	1,000
001-1000-601.51-11 Office Equipment under \$1,000	343	528	500	1,000
001-1000-601.52-12 Other Operating Expenses		24	200	500
001-1000-601.52-30 Data Processing Software	515			
Total Operating Expenses	6,517		5,100	8,500
DEPARTMENT TOTAL	\$ 6,517	\$ 6,578	\$ 5,100	\$ 8,500

BUDGET NARRATIVE:

Pursuant to Article V - Revision 7 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court on July 1, 2004. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: COURT EXPENSE

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
001-1010-607.49-90 Appeals	\$ 300			
001-1010-607.51-10 Office Supplies	36			
001-1010-607.52-12 Other Operating Expenses	207			
001-1010-613.31-10 Professional Services	770		3,000	2,500
001-1010-613.34-10 Other Contracted Services	88		500	800
001-1010-616.31-70 Psychi & Psycho Services			1,000	700
001-1010-618.49-20 Witness Fees	537		1,000	500
001-1010-619.49-20 Witness Fees			1,000	800
001-1010-621.31-25 Court Appt Attorney-confil			5,000	4,000
001-1010-629.49-92 Reimbursable Court Costs				2,500
001-1010-681.31-20 Court Appointed Attorneys			3,000	1,200
001-1010-681.31-25 Court Appt Attorney-confil			1,500	
Total Operating Expenses	1,938		16,000	13,000
DEPARTMENT TOTAL	\$ 1,938		\$ 16,000	\$ 13,000

BUDGET NARRATIVE:

Pursuant to Article V - Revision 7 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court on July 1, 2004. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses.

Legislative proposals make County responsible for services rendered prior to July 1, 2004.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GUARDIAN AD LITEM

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
001-1020-685.10-12 Regular Salaries	\$ 21,072	\$ 24,939	\$ 27,477	\$ 25,002
001-1020-685.10-14 Overtime			1,920	1,920
001-1020-685.10-21 FICA	1,612	1,908	2,102	2,060
001-1020-685.10-22 Retirement Expense	1,584	2,112	2,501	2,652
001-1020-685.10-23 Life & Health Insurance	8,112	13,000	15,600	10,000
001-1020-685.10-24 Workers Comp Expense	48	160	122	162
Total Personnel Services	32,428	42,119	49,722	41,796
Operating Expenses				
001-1020-685.40-10 Travel Expenses	266			
001-1020-685.41-10 Communications Recurring	1,296	1,048	1,444	1,444
001-1020-685.41-30 Postage Expense	114	258	300	300
001-1020-685.43-10 Utilities				1,848
001-1020-685.44-10 Rentals & Leases	26	28	18,000	18,000
001-1020-685.46-10 Operating Expenses		465		
001-1020-685.47-10 Printing & Binding		257	200	200
001-1020-685.51-10 Office Supplies	678	75	1,000	1,000
001-1020-685.51-11 Office Equipment under \$1000	14			
001-1020-685.51-20 Data Processing Supplies		122		
001-1020-685.52-12 Other Operating Expenses		165		
001-1020-685.54-10 Publications/Memberships			310	300
Total Operating Expenses	2,394	2,418	21,254	23,092
Capital Outlay				
001-1020-615.64-10 Equipment			3,000	
Total Capital Outlay			3,000	
DEPARTMENT TOTAL	\$ 34,822	\$ 44,537	\$ 73,976	\$ 64,888

Positions	0.50	0.50	0.50	0.50
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BUDGET NARRATIVE:

The mission of the Guardian ad Litem program is to act as Court Appointed Advocates for abused, neglected or abandoned children in Flagler County. The Flagler County Guardian ad Litem program currently oversees and advocates for the well being of seventy-one children. Of that number, approximately 85% are in out-of-family placements within the County. As of March 30, 2007, the Guardian ad Litem program had fifty-one (51) children that were being supervised. The current number reflects a 39% increase over a year ago.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GUARDIAN AD LITEM (Continued)

The Flagler GAL Program acts in an oversight roll to assure the timely delivery of services by the Department of Children & Families and their contract agency, Community Partnership for Children (formerly Community Based Care).

The Flagler GAL Program volunteers visit every child at a minimum of every thirty (30) days to assure their safety and well-being. If a court ordered service or referral has not been followed through on, the Guardian ad Litem notifies the court. Frequent home visits are critical to the safety and well being of the children. The Flagler GAL Program currently has twenty-eight (28) unpaid volunteers who do the majority of the home visits and field work.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COURT REPORTER

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Operating Expenses				
001-1040-615.41-10 Communications Recurring	\$ 689	\$ 786	\$ 700	\$ 800
001-1040-615.41-20 Communications Inst/Repair		3		
001-1040-615.41-30 Postage Expense	230	205		
001-1040-615.46-10 Building/Equipment Repairs			600	500
001-1040-615.46-30 Maintenance Agreements	449			
001-1040-615.51-10 Office Supplies			500	500
Total Operating Expenses	1,368	994	1,800	1,800
Capital Outlay				
001-1040-615.64-10 Equipment	4,679			
Total Capital Outlay	4,679			
DEPARTMENT TOTAL	\$ 6,047	\$ 994	\$ 1,800	\$ 1,800

BUDGET NARRATIVE:

Pursuant to Article V - Revision 7 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court on July 1, 2004. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COUNTY COURT

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
001-1100-601.41-10 Communications Recurring	\$ 1,165	\$ 1,277	\$ 1,200	\$ 1,500
001-1100-601.41-20 Communications Inst/Repair		7	500	1,000
001-1100-601.41-30 Postage Expense	547	474		
001-1100-601.44-10 Rentals & Leases	460			
001-1100-601.46-10 Building/Equipment Repairs			1,000	1,000
001-1100-601.51-10 Office Supplies			500	1,000
001-1100-601.51-11 Office Equipt under \$1,000	249	320	500	1,000
001-1100-601.52-12 Other Operating Expenses			200	500
Total Operating Expenses	2,421	2,078	3,900	6,000
DEPARTMENT TOTAL	\$ 2,421	\$ 2,078	\$ 3,900	\$ 6,000

BUDGET NARRATIVE:

Pursuant to Article V - Revision 7 of the Florida Constitution and Section 29.008, Florida Statutes, the State assumed funding responsibility for most operating expenses of the Circuit Court on July 1, 2004. However, the County retains funding responsibility for some limited functions; namely, communications, facilities and computer-related expenses.

The same provisions apply to funding of County Court.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: STATE ATTORNEY

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
001-1200-602.34-10 Other Contracted Services			\$ 8,176	\$ 8,176
001-1200-602.41-10 Communications Recurring	14,999	15,584	13,230	13,230
001-1200-602.41-20 Communications Inst/Repair		413		
001-1200-602.43-10 Utilities Expense		2,748	4,080	
001-1200-602.46-10 Building/Equipment Repairs	235			
001-1200-602.46-30 Maintenance Agreements	654	5,835	2,000	2,000
001-1200-602.46-40 Small Tools & Equipment	130			
001-1200-602.51-10 Office Supplies	2,136	4,068		6,000
001-1200-602.52-12 Other Operating Expenses			750	750
001-1200-602.52-30 Data Processing Software		494		
001-1200-602.54-20 Conference/Seminar			2,000	2,000
001-1200-602.54-21 Employee Education			8,000	2,000
Total Operating Expenses	18,154	29,142	38,236	34,156
Capital Outlay				
001-1200-602.64-10 Equipment	4,945			
Total Capital Outlay	4,945			
DEPARTMENT TOTAL	\$ 23,099	\$ 29,142	\$ 38,236	\$ 34,156

BUDGET NARRATIVE:

The State Attorney's Office is requesting funding for the costs associated with those items that the County is responsible for under Article V, Revision 7. The request includes facility costs, communications and salaries for state information technology employees, computer replacement charges, software and software licenses. See fund 194 for associated technology funding.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: PUBLIC DEFENDER

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
001-1300-603.34-10 Other Contracted Services			\$ 600	\$ 600
001-1300-603.41-10 Communications Recurring	268		9,600	9,600
001-1300-603.41-20 Communications Inst/Repair		165		
001-1300-603.46-30 Maintenance Agreements	549	442		
001-1300-603.51-10 Office Supplies	98			
Total Operating Expenses	915	607	10,200	10,200
DEPARTMENT TOTAL	\$ 915	\$ 607	\$ 10,200	\$ 10,200

BUDGET NARRATIVE:

Section 27.3455 of Florida Statutes sets a schedule of additional court costs to be levied against defendants pleading guilty or nolo contendere (no contest) to or is found guilty of criminal traffic offenses, misdemeanors or felonies. These funds under the law are placed in a special trust fund by the Clerk of Court to defray the costs of services or expenses paid by the County on behalf of the Public Defender, State Attorney, Medical Examiner, Victim Witness Program and other matters.

Qualifications of Public Defender: According to Article V of the Florida Constitution, each Judicial Circuit shall have a Public Defender who shall be elected for a term of four years. He shall perform duties prescribed by general law. A Public Defender shall be an elector of the State and reside in the territorial jurisdiction of the Circuit. He shall be, and have been, a member of the Florida Bar for the preceding five years. Public Defenders shall appoint such Assistant Public Defenders as may be authorized by law.

Duties of Public Defender: The Public Defender shall represent, without additional compensation, any person who is determined by the Court to be indigent and who is under arrest, or is charged with a felony, under arrest for, or is charged with a misdemeanor, or a violation of a Municipal or County ordinance in the County Court, unless the Court, prior to trial, files in the cause a statement in writing that the defendant will not be imprisoned if he or she is convicted (Section 27.51, Florida Statutes).

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: SUPERVISOR OF ELECTIONS

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Excess Fees	3,934	4,861		
Transfers					
001-1500-581.91-24	Budget Transfer for Admin.	\$ 398,406	\$ 416,141	\$ 434,521	\$ 436,271
001-1510-581.91-24	Budget Transfer for Elections	88,804	101,420	118,852	181,698
Total Transfers		487,210	517,561	553,373	617,969
DEPARTMENT TOTAL		\$ 487,210	\$ 517,561	\$ 553,373	\$ 617,969
Positions		5.00	5.75	6.00	6.00

BUDGET NARRATIVE:

The 2007-2008 fiscal year budget for the Supervisor of Elections must fund the following elections:

- Presidential Preference Primary Election-January 29, 2008
- Primary Election-August 26, 2008

Flagler County has over 51,500 registered voters and 36 precincts. Additional precincts will be added before the fall elections to ensure that there are no long lines at any polling location on election day.

Flagler County has a blended voting system using both optical scan voting units and the touch screen voting units for the disabled. Recent voting equipment changes by the Legislature have not changed Flagler County's voting system. However, a blended voting system requires additional maintenance and software fees as well as additional personnel time to maintain and service the units.

Because of the popularity of early voting in past elections, It is anticipated that a very large number of voters will once again vote early in the 2008 elections. These early voting sites require temporary staff for the two weeks that they are required by law to be open. (In order to be as frugal as possible, we will only have one early voting site for the January Presidential Preference Primary Election, which will be at the Elections Office.)

Constitutional Officer's Budget

Agency	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY06/07	FY07/08
Sheriff	\$7,144,412	\$7,150,015	\$7,740,744	\$9,276,640	\$10,082,677	\$11,812,462	\$14,166,108	\$18,725,832	\$20,415,692
Property Appraiser *	882,255	1,042,833	1,124,823	1,314,221	1,858,876	1,586,322	1,883,621	2,461,125	2,385,878
Tax Collector *	743,303	743,303	780,468	867,125	1,217,331	1,527,272	2,120,094	2,861,247	2,874,418
Supervisor of Elections	305,510	312,156	336,961	375,664	446,105	457,728	517,561	553,373	617,969
Clerk of the Court	598,224	593,224	600,000	630,000	670,000	587,243	550,000	550,000	761,000
	\$9,673,704	\$9,841,531	\$10,582,996	\$12,463,650	\$14,274,989	\$15,971,027	\$19,237,384	\$25,151,577	\$27,054,957
% change from pr. year	3.5%	1.7%	7.5%	17.8%	14.5%	11.9%	20.5%	30.7%	7.6%

General Fund Total	23,863,727	22,694,647	25,654,137	27,468,125	34,137,222	40,424,667	62,699,403	66,882,844	65,693,271
% allocated	40.5%	43.4%	41.3%	45.4%	41.8%	39.5%	30.7%	37.6%	41.2%

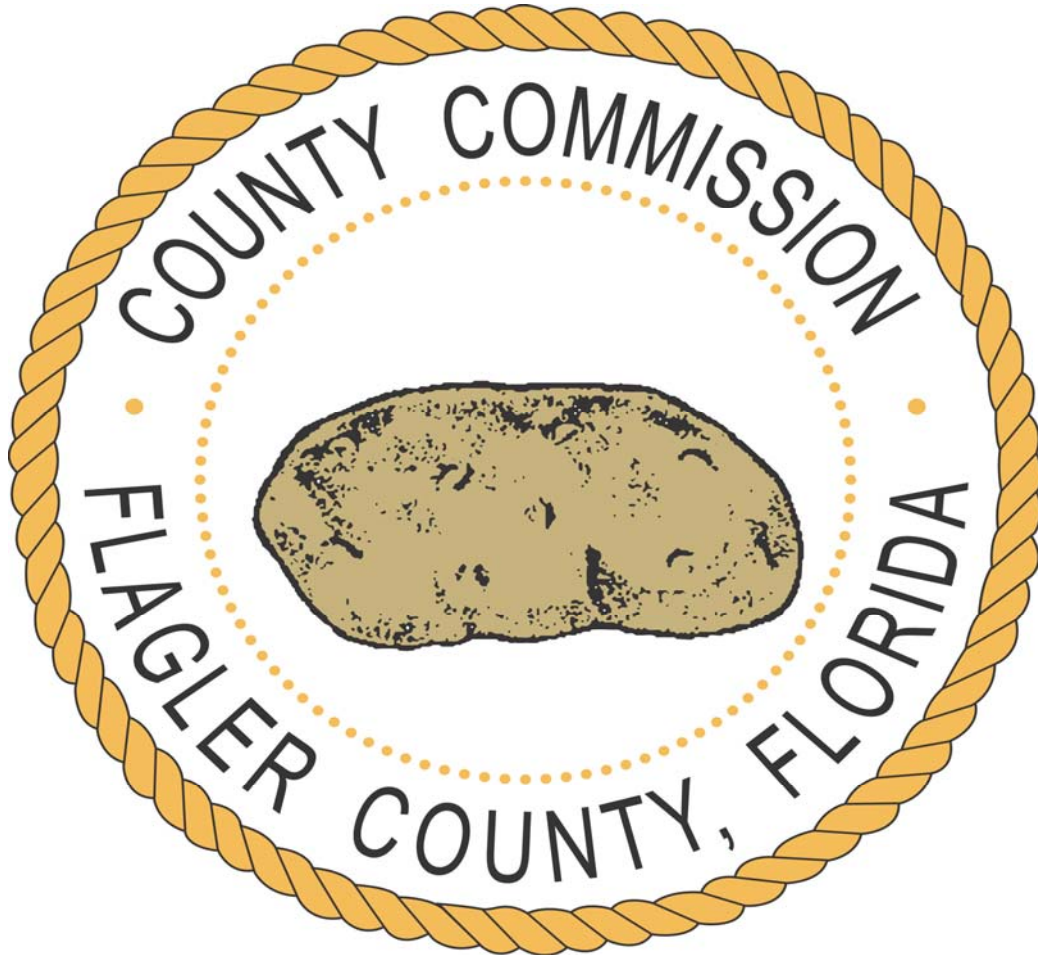
* includes additional operating costs above submittal

Excess Fees

Agency	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY06/07	FY07/08
Sheriff	\$122,170	\$37,217	\$7,172	\$36,437	\$10,122	\$72,790	\$2,043	\$228,079	
Property Appraiser	29,819	13,901	51,999	158,419	371,322	247,853	85,887		
Tax Collector	632,947	667,905	764,916	910,922	885,810	1,159,124	1,347,286	1,623,922	
Supervisor of Elections	7,921	14,144	3,945	10,424	6,851	3,934	4,861	2,248	
Clerk of the Court	50,438	55,323	135,298	378,951	1,064,158	1,391,213	614,596	207,365	
	\$843,296	\$788,490	\$963,329	\$1,495,153	\$2,338,263	\$2,874,914	\$2,054,673	\$2,061,614	
% change from pr. year	1.3%	-6.5%	22.2%	55.2%	56.4%	23.0%	-28.5%	0.3%	

Net Funding

Agency	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY06/07	FY07/08
Sheriff	\$7,022,242	\$7,112,798	\$7,733,572	\$9,240,203	\$10,072,555	\$11,739,672	\$14,164,065	\$18,497,753	\$20,415,692
Property Appraiser	852,436	1,028,932	1,072,824	1,155,802	1,487,554	1,338,469	1,797,734	2,461,125	2,385,878
Tax Collector	110,356	75,398	15,552	(43,797)	331,521	368,148	772,808	1,237,325	2,874,418
Supervisor of Elections	297,589	298,012	333,016	365,240	439,254	453,794	512,700	551,125	617,969
Clerk of the Court	547,786	537,901	464,702	251,049	(394,158)	(803,970)	(64,596)	342,635	761,000
	\$8,830,408	\$9,053,041	\$9,619,667	\$10,968,497	\$11,936,726	\$13,096,113	\$17,182,711	\$23,089,963	\$27,054,957
% change from pr. year	3.7%	2.5%	6.3%	14.0%	8.8%	9.7%	31.2%	34.4%	17.2%



Approved Budget Fiscal Year 2007-2008

**APPROPRIATION SUMMARY
SPECIAL REVENUE FUNDS**

Department	Budget		% Change	Positions	
	FY 07	FY 08		FY 07	FY 08
Public Works					
Administration	282,032	279,029	-1.1%	3.00	3.00
Road Maintenance	2,347,545	2,224,763	-5.2%	27.00	23.00
Debt Service/Transfers/Reserve	260,412	343,792	32.0%		
Legal Aid Fund	100,000	51,000	-49.0%		
Law Enforcement Trust	31,360	69,322	121.1%		
Law Library	19,079	29,918	56.8%		0.15
Court Facilities Fund	460,276	247,750	-46.2%		
Tourist Development					
Capital Improvements	947,916	1,226,459	29.4%		
Promotional Activities	887,614	1,030,961	16.1%		
Beach Restoration	663,264	843,370	27.2%		
Constitutional Gas Tax	7,910,845	14,017,256	77.2%		
Environmentally Sensitive Lands Bond		3,991,245	100.0%		
Utility Regulatory Authority		19,176	100.0%		
Government Services Building Administration		907,813	100.0%		
Impact Fees Funds					
New Park 1	1,411,163	1,339,965	-5.0%		
New Park 2	99,436	17,052	-82.9%		
New Park 3	159,487	20,792	-87.0%		
New Park 4	48,944	63,343	29.4%		
Transportation East	638,201	357,797	-43.9%		
Transportation West	97,137	1,000	-99.0%		
Transportation East Palm Coast	694,431	2,644,706	280.8%		
Road Unincorporated East Impact Fees	591,133	3,025,425	411.8%		
SHIP	1,195,274	1,209,723	1.2%	0.35	0.70
Growth Management					
Engineering	856,660	671,520	-21.6%	10.50	8.00
Economic Development	934,977	713,320	-23.7%		
Current Planning	655,983	568,679	-13.3%	9.00	7.00
Administration	729,856	519,799	-28.8%	9.50	7.00
Pooled Expenditures/Transfers/Reserves	328,532	112,938	-65.6%		
Code Enforcement	148,058	147,415	-0.4%	2.00	2.00
Building	2,093,667	2,027,558	-3.2%	9.50	11.00
Fire Inspections	60,000	60,000	0.0%		
Court Services	54,228		-100.0%		
Domestic Violence Trust		11,169	100.0%		
Alcohol & Drug Abuse Trust	4,564	4,685	2.7%		
Court Related Technology	2,038,756	546,302	-73.2%		
Juvenile Diversion	18,636	29,453	58.0%		
Court Innovations	93,822	88,278	-5.9%		
Teen Court	73,399	72,506	-1.2%	1.00	1.00
E-911	683,142	793,760	16.2%	1.40	2.40
CDBG - Florida Rock Industries	309,105		-100.0%		
SW Long-Term Maintenance	900,347	935,310	3.9%		
SW Long-Term Closure	707,621	705,494	-0.3%		
Maintenance of Bunnell Landfill	395,547	379,217	-4.1%		
Bimini Gardens MSBU	13,892	9,448	-32.0%		
Espanola Special Assessment	12,486	24,818	98.8%		
Rima Ridge Special Assessment	47,279	53,106	12.3%		
Daytona North Service District	407,872	350,708	-14.0%		
Total	30,413,978	42,787,140		73.25	65.25

Flagler County, Florida Summary of Expenditures by Category FY 2007-2008

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 2008 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 2008 equals \$521,271.

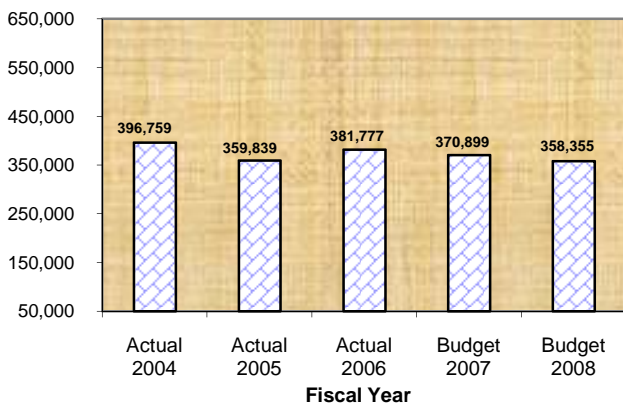
Constitutional Fuel Tax is a constitutional amendment to levy a tax of 2 cents per gallon on motor fuel. This is a revenue source for counties only. A portion of this tax is also allocated to the 112 fund.

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.

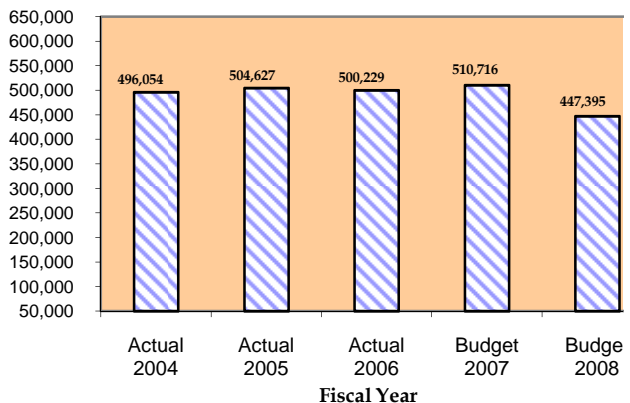
Staff Time - The expenditures slated for this fund for Fiscal Year 2008 are for the Public Works Administration and Public Works Paved & Unpaved operations. Staff time and equipment used on capital projects is charged to each project offset as a revenue to this fund.

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

Ninth Cent Fuel Tax

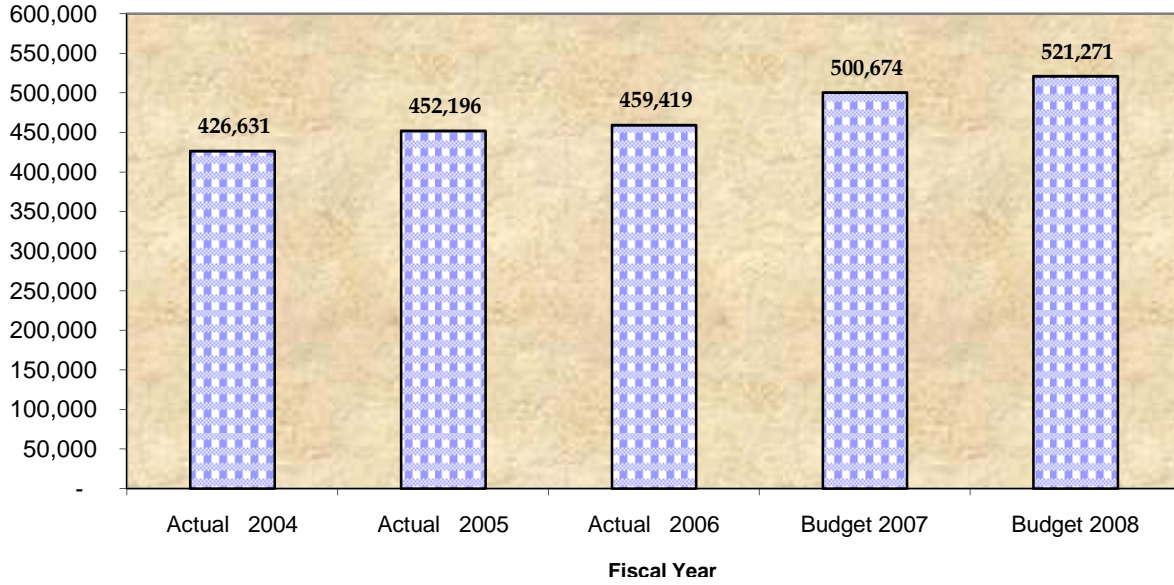


Local Option Gas Tax

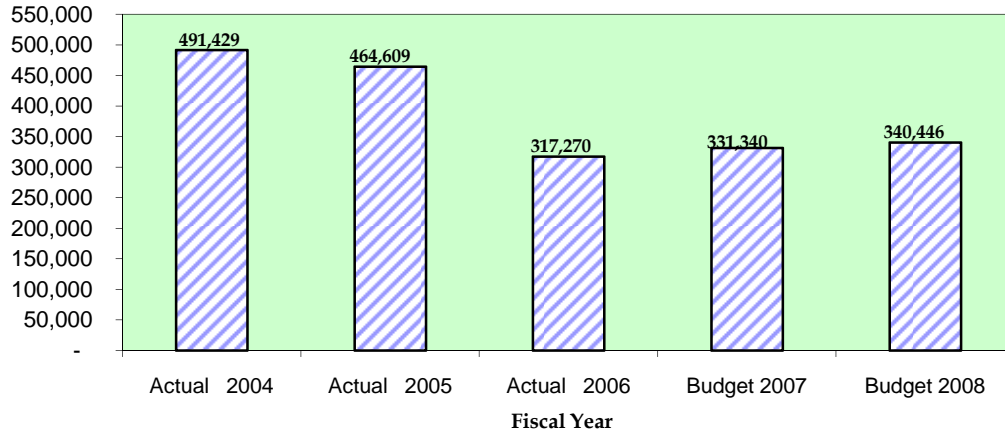


Flagler County, Florida Summary of Expenditures by Category FY 2007-2008

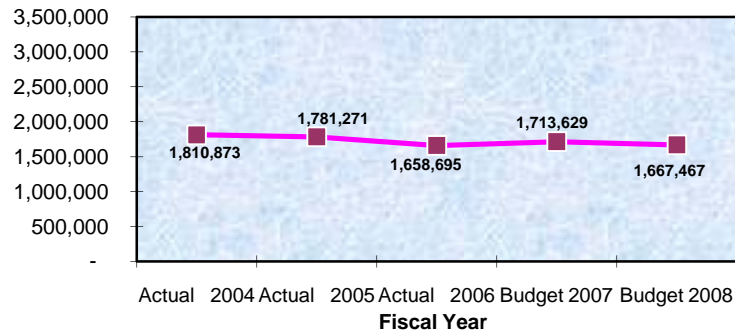
County Fuel Tax



Constitutional Fuel Tax



Combined Total Fuel Tax



Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT PUBLIC WORKS
DIVISION: ADMINISTRATION

APPROPRIATIONS	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
102-1405-541.10-12 Regular Salaries	\$ 223,819	\$ 236,478	\$ 175,022	\$ 178,119
102-1405-541.10-14 Overtime	265	136		
102-1405-541.10-21 FICA	17,134	18,057	13,389	13,626
102-1405-541.10-22 Retirement Expense	16,833	19,575	17,191	17,545
102-1405-541.10-23 Life & Health Insurance	42,250	70,960	39,000	30,000
102-1405-541.10-24 Workers Comp Expense	6,631	15,693	16,087	15,896
Total Personnel Services	306,932	360,899	260,689	255,186
Operating Expenses				
102-1405-541.31-10 Professional Services			45	45
102-1405-541.40-10 Travel Expenses	55	25	151	150
102-1405-541.41-10 Communications Recurring	5,291	4,600	3,600	3,280
102-1405-541.41-20 Communications Inst/Repair	275	512	408	650
102-1405-541.41-30 Postage Expense	157	114	167	200
102-1405-541.44-10 Rentals & Leases	976	804	988	724
102-1405-541.45-20 Vehicle Insurance	1,095	1,015	1,984	1,251
102-1405-541.46-10 Building/Equipment Repairs	115	348	59	260
102-1405-541.46-20 Vehicle Repair	138	2,511	1,030	4,815
102-1405-541.46-30 Maintenance Agreements	938	2,102	978	
102-1405-541.46-40 Small Tools & Equipment	500	186	697	697
102-1405-541.47-10 Printing & Binding	65		97	100
102-1405-541.49-15 Advertising	1,146	972	500	500
102-1405-541.51-10 Office Supplies	4,113	1,234	1,500	2,000
102-1405-541.51-11 Office Equipment under \$1,000	2,951	8	1,000	1,000
102-1405-541.51-20 Data Processing Supplies	100	103		
102-1405-541.52-10 Gas, Oil & Lubricants	6,887	10,441	7,871	7,871
102-1405-541.52-12 Other Operating Expenses	126	74	84	100
102-1405-541.52-20 Clothing & Wearing Apparel	360		184	200
102-1405-541.54-10 Publications/Memberships	25			
102-1405-541.54-20 Conference/Seminar Registration	500			
Total Operating Expenses	25,813	25,049	21,343	23,843

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT PUBLIC WORKS
DIVISION: ADMINISTRATION (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
102-1405-541.64-10 Equipment	\$ 1,409	\$ 1,489		
Total Capital Outlay	1,409	1,489		
DIVISION TOTAL	\$ 334,154	\$ 387,437	\$ 282,032	\$ 279,029
Positions - See Section 7 for position detail	6.00	3.00	3.00	3.00

Fiscal year 2008 has a 1 % increase due to annual pay adjustments and mandated benefit costs

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: PUBLIC WORKS

DIVISION: PAVED AND UNPAVED ROAD MAINTENANCE

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues: Staff Time	1,119,773	1,718,498	939,342	950,490

Personnel Services

102-1420-541.10-12 Regular Salaries	\$ 807,552	\$ 907,821	\$ 871,631	\$ 833,501
102-1420-541.10-13 Other Salaries & Wages		24,972		
102-1420-541.10-14 Overtime	75,846	82,745	4,500	4,500
102-1420-541.10-21 FICA	67,277	77,279	67,023	64,107
102-1420-541.10-22 Retirement Expense	66,457	82,691	88,631	82,543
102-1420-541.10-23 Life & Health Insurance	231,530	403,010	338,000	230,000
102-1420-541.10-24 Workers Comp Expense	35,668	116,129	103,600	114,200
Total Personnel Services	1,284,330	1,694,647	1,473,385	1,328,851

Operating Expenses

102-1420-541.31-10 Professional Services		60	225	225
102-1420-541.34-10 Other Contracted Services	174,043	166,238	168,396	179,573
102-1420-541.40-10 Travel Expenses			100	100
102-1420-541.41-10 Communications Recurring	3,576	1,846	2,700	2,700
102-1420-541.41-20 Communications Inst/Repair	2,907	2,464	2,864	2,500
102-1420-541.41-30 Postage Expense	21	43	33	
102-1420-541.43-10 Utilities Expense		448		
102-1420-541.44-10 Rentals & Leases	12,124	12,919	10,680	13,526
102-1420-541.45-20 Vehicle Insurance	21,160	22,777	99,032	89,724
102-1420-541.46-10 Bldgng/Equipt Repairs	5,319	4,194	4,027	4,100
102-1420-541.46-20 Vehicle Repair	160,876	245,568	250,020	278,920
102-1420-541.46-40 Small Tools & Equipment	6,826	3,553	7,944	7,944
102-1420-541.49-10 Other Current Charges	367		188	
102-1420-541.49-14 Landfill Tipping Fees	8,259	4,853	7,748	7,748
102-1420-541.49-15 Advertising		132		
102-1420-541.51-10 Office Supplies	213	336		
102-1420-541.51-11 Office Equipment under \$1,000			500	
102-1420-541.51-20 Data Processing Supplies		122		
102-1420-541.52-10 Gas, Oil & Lubricants	226,138	259,260	277,929	269,484
102-1420-541.52-12 Other Operating Expenses	2,393	847	3,472	8,500
102-1420-541.52-20 Clothing & Wearing Apparel	720		449	750
102-1420-541.52-30 Data Processing Software		18		
102-1420-541.53-10 Road Materials & Supplies	37,917	21,004	36,353	28,618
102-1420-541.54-21 Employee Education/Training			1,500	1,500
Total Operating Expenses	662,859	746,682	874,160	895,912

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: PUBLIC WORKS

DIVISION: PAVED AND UNPAVED ROAD MAINTENANCE (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
102-1420-541.64-10 Equipment	\$ 703,357	\$ 429,540		
Total Capital Outlay	703,357	429,540		
DIVISION TOTAL	\$ 2,650,546	\$ 2,870,869	\$ 2,347,545	\$ 2,224,763

Positions - See Section 7 for position detail	32.00	34.00	27.00	23.00
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Fiscal Year 2008 has a 5.2% decrease due to the elimination of three Equipment Operator III positions and one Maintenance Technician I position offset by annual pay adjustments.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

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

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Interfund Transfers				
102-4600-581.91-10 Interfund Transfer ¹	\$ 116,065	\$ 116,065	\$ 58,789	\$ 206,492
Total Interfund Transfers	116,065	116,065	58,789	206,492
Pooled Expenditures				
102-4900-519.72-30 Interest on Loan	1,040	6,796		
102-4900-541.43-10 Utilities Expense				14,400
Total Pooled Expenses	1,040	6,796		14,400
Reserves				
102-5000-587.98-41 Personal Service Reserves ²			61,903	24,044
Total Reserves			61,903	24,044
Debt Service				
102-6000-517.71-30 Principal on Loan ³	84,702	87,272	89,920	92,648
102-6000-517.72-30 Interest on Loan ³	12,626	14,654	9,835	6,208
102-6000-517.71-31 Principal - Caterpillar	103,848	107,892	38,721	
102-6000-517.72-31 Interest - Caterpillar	10,112	5,773	1,244	
Total Debt Service	211,288	215,591	139,720	98,856
DIVISION TOTAL	\$ 328,393	\$ 338,452	\$ 260,412	\$ 343,792

¹ See page 1-13 for interfund transfer

² See pages 1-14 through 1-17 for reserves

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: LEGAL AID FUND

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Legal Aid Fees	21,408	26,118	21,999	24,888
	General Fund Subsidy	9,702	27,798	71,872	21,014
Operating Expenses					
	105-4401-564.82-34 Aid to Legal Services	\$7,047	\$67,212	\$100,000	\$51,000
Total Operating Expenses		7,047	67,212	100,000	51,000
FUND TOTAL		\$ 7,047	\$ 67,212	\$ 100,000	\$ 51,000

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 2007-2008

DEPARTMENT: LAW ENFORCEMENT TRUST FUND

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Law Enforcement				
106-4300-521.49-10 Other Current Chrgs/Oblig	\$ 135,863	\$ 50,968		\$ 69,322
Total Law Enforcement	135,863	50,968		69,322
Interfund Transfers				
106-4600-521.49-10 Other Current Chrgs/Oblig			31,360	
Total Interfund Transfers			31,360	
FUND TOTAL	\$ 135,863	\$ 50,968	\$ 31,360	\$ 69,322

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.

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

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

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: LAW LIBRARY FUND

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Law Library \$16.25	22,384	26,164	20,083	22,091

Capital Outlay					
107-3450-714.66-10	Library Materials		\$ 21,443	\$ 19,079	\$ 20,973
Total Capital Outlay			21,443	19,079	20,973

Personnel Services					
107-3451-714.10-12	Regular Salaries	1,494			5,923
107-3451-714.10-21	FICA	114			453
107-3451-714.10-22	Retirement Expense	110			583
107-3451-714.10-23	Life & Health Insurance	438			1,950
107-3451-714.10-24	Workers Comp Expense				36
Total Personnel Services		2,156			8,945

Debt Service					
107-3451-714.72-30	Interest on Loan	138	119		
Total Debt Service		138	119		

Capital Outlay					
107-3451-714.66-10	Library Materials	20,365			
Total Capital Outlay		20,365			

FUND TOTAL		\$ 22,659	\$ 21,562	\$ 19,079	\$ 29,918
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Positions - See Section 7 for position detail	0.37	0.15
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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 2007-2008

DEPARTMENT: COURT FACILITIES FUND

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
108-3700-712.31-10 Professional Services		\$ 5,619		
108-3700-712.34-20 Governmental Services	694	9,563		
108-3700-712.46-10 Bldg/Equipment Repairs	142			
108-3700-712.46-30 Maintenance Agreements	174			
108-3700-712.46-40 Small Tools & Equipment	603			
108-3700-712.49-10 Other Current Chrgs/Oblig	47			
108-3700-712.51-11 Office Equipment under \$1,000	2,487			
Total Operating Expenses	4,147	15,182		
Capital Outlay				
108-3700-712.62-10 Buildings		4,493		
108-3700-712.62-20 Bldg Renovation & Improv	4,386		99,374	
108-3700-712.64-10 Equipment	9,416			
Total Capital Outlay	13,802	4,493	99,374	
Operating Expenses				
108-3701-712.34-10 Other Contracted Services		148		
108-3701-712.46-10 Bldg/Equipment Repairs		2,825	500	500
108-3701-712.46-30 Maintenance Agreements	40	11,354	14,410	59,680
108-3701-712.49-10 Other Current Chrgs/Oblig		47	50	50
Total Operating Expenses	40	14,374	14,960	60,230
Capital Outlay				
108-3701-712.62-20 Bldg Renovation & Improv			195,942	
108-3701-712.64-10 Equipment			150,000	
Total Capital Outlay			345,942	
Reserves				
108-5000-587.98-10 Reserve for Contingency ¹				187,520
Total Reserves				187,520
FUND TOTAL	\$ 17,989	\$ 34,049	\$ 460,276	\$ 247,750

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT COURT FACILITIES FUND (continued)

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 are used to fund State court facilities, and expended as provided by the Board of County Commissioners in consultation with the Chief Judge of the Seventh Judicial Circuit of Florida, or his/her designee. The surcharge was effective July 1, 2004.

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.

¹ See pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: TOURIST DEVELOPMENT TAX
DIVISION: CAPITAL IMPROVEMENTS - 30%

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Taxes	240,271	231,062	202,675	246,165
Interfund Transfers					
109-4600-581.91-10	Interfund Transfer	\$ 10,299	\$ 50,000		
Total Interfund Transfers		10,299	50,000		
Grant & Aids					
109-4700-573.82-46	Aid - Historical Museum - FB*	2,808	5,108	3,400	3,900
109-4700-575.81-21	Aid - Flagler Beach	73,110		1,000	
109-4700-575.82-01	Aid - Flagler Historical Society*		643	4,120	2,514
109-4700-575.82-30	Aid - African Am Cultural Society		8,500	8,500	
109-4700-575.82-44	Little Theatre of P.C.			40,000	
109-4700-575.82-49	UF - Whitney Laboratory*			100,000	70,000
109-4700-575.82-51	Parks & Recreation award*				70,000
Total Grant & Aids		75,918	14,251	157,020	146,414
Capital Improvements					
109-4700-575.62-10	Buildings ¹			717,319	706,468
109-4700-575.63-13	Agricultural Museum ^{1*}			50,000	50,000
Total Capital Improvements				767,319	756,468
Operating Expense					
109-4910-575.31-10	Professional Services		112		
109-6000-573.45-30	Property/Casualty Ins	1,086	1,759		
Total Operating Expense		1,086	1,871		
Capital Outlay					
109-6000-537.63-10	Improvements other than Bldg	660			
109-6000-573.62-10	Buildings ^{1*}		77,423	23,577	323,577
Total Capital Outlay		660	77,423	23,577	323,577
FUND TOTAL		\$ 87,963	\$ 143,545	\$ 947,916	\$ 1,226,459

¹ See pages 1-32 through 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

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:

Museum Exhibit at Princess Place	35,000
Restoration of Barn at Princess Place	35,000
Flagler County Agricultural Museum	50,000
Flagler County Covered Arena	323,577
Flagler Historical Museum	3,900
Holden House Museum	2,514
University of Florida - Whitney Laboratory	70,000
Total	\$ 519,991

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: TOURIST DEVELOPMENT TAX
DIVISION: PROMOTIONAL ACTIVITIES - 55%

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Taxes	440,497	423,613	371,570	451,304
Operating Expenses					
110-4700-559.34-20	Governmental Services		\$ 4,156		\$ 6,000
110-4700-559.41-10	Communications Recurring				204
110-4700-559.41-30	Postage Expense		285		250
110-4700-559.46-30	Maintenance Agreement				204
110-4700-559.48-10	Promotional Activities	125,172	96,363	802,449	1,013,283
110-4700-559.48-11	Promotional - FC Chamber		78,739		
110-4700-559.48-12	Promotional - AACHO		4,593		
110-4700-559.48-13	Promotional - Utd Carbn Ctl		3,850		
110-4700-559.48-14	Promotional - FL Frst Cst Golf		21,000	22,050	
110-4700-559.48-15	Promotional - F.C. Art League		4,653	5,500	
110-4700-559.48-16	Promotional - Miles Media		17,339	11,155	
110-4700-559.48-17	Promotional - FL Auditorium		10,000		
110-4700-559.48-18	Promotional - F.B. Chamber		10,000		
110-4700-559.48-19	Rotary Club - Flagler Beach		1,600		
110-4700-559.48-21	Flagler Symphonic Society		3,000		
110-4700-559.48-22	Friends of Washington Oaks		1,241		
110-4700-559.48-23	Flagler County Corvette Club		413	2,000	
110-4700-559.48-24	Creekside Festival			10,000	
110-4700-559.48-25	Interspace Airport Ads			14,460	10,920
110-4700-559.48-26	Bunnell Chamber of Commerce		27,085	20,000	
110-4700-559.51-10	Office Supplies		34		100
110-4700-559.52-12	Other Operating Expenses		19		
Total Operating Expenses		125,172	284,370	887,614	1,030,961
Investments					
110-4910-519.31-10	Professional Services		112		
Total Investments			112		
FUND TOTAL		\$ 125,172	\$ 284,482	\$ 887,614	\$ 1,030,961

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 2007-2008

DEPARTMENT: TOURIST DEVELOPMENT TAX
DIVISION: BEACH RESTORATION - 15%

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues: Taxes	120,135	115,531	101,336	123,082
Operating Expenses				
111-4700-537.34-10 Other Contracted Services			\$ 320,764	\$ 510,870
Total Operating Expenses			320,764	510,870
Grants & Aids				
111-4700-537.81-20 Aid to Other Governments	94,625	4,800	312,500	332,500
Total Grants & Aids	94,625	4,800	312,500	332,500
Operating Expenses				
111-6010-572.34-20 Governmental Services		15,585	6,000	
Total Operating Expenses		15,585	6,000	
Capital Outlay				
111-6010-572.62-10 Buildings		35,062	24,000	
Total Capital Outlay		35,062	24,000	
FUND TOTAL	\$ 94,625	\$ 55,447	\$ 663,264	\$ 843,370

Prior year carry forward funds:	
Army Corp of Eng. Beach Renourishment 2004	312,500
City of Flagler Beach parking	20,000
Total	\$ 332,500

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: CONSTITUTIONAL GAS TAX

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Constitutional Gas Tax	818,037	718,581	884,960	921,385
	Grants	987,613	286,080		5,484,813
Operating Expenses					
112-0800-541.34-20	Governmental Services	\$ 13,389	\$ 29,429		\$ 20,000
112-1450-541.34-10	Other Contracted Services	67,155	20,892	50,000	25,000
Total Operating Expenses		80,544	50,321	50,000	45,000
Capital Outlay					
112-0800-541.63-10	Improvements Other Than Bldg ¹		598,530		127,023
112-0800-541.63-16	Resurfacing Program	77,818			
112-0800-541.63-25	Road Markings & Signage	24,546			
112-0800-541.63-37	Guardrails/Culverts	872	4,728		
112-0800-541.63-40	New Roads	6,473			
112-1450-541.63-37	Guardrails/Culverts			25,000	
112-1450-541.63-40	New Roads			300,000	
Total Capital Outlay		109,709	603,258	325,000	127,023
Interfund Transfers					
112-4600-581.91-10	Interfund Transfer ²	260,100		110,100	110,100
Total Interfund Transfers		260,100		110,100	110,100
Investments					
112-4910-541.31-10	Professional Services		590		2,884
Total Investments			590		2,884
Reserves					
112-5000-587.98-10	Reserve for Contingency			1,993,372	
112-5000-587.98-50	Reserve - Future Capital OL			58,363	
Total Reserves				2,051,735	

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: CONSTITUTIONAL GAS TAX (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Debt Service				
112-6000-517.71-30 Principal on Loan/Lease ³				\$ 6,125,570
112-6000-517.72-30 Interest on Loan/Lease ³	160,826	254,807	239,075	179,306
Total Debt Service	160,826	254,807	239,075	6,304,876
Grant				
112-8042-541.34-20 Governmental Services	6,736			
112-8042-541.63-16 Resurfacing Program	24,444			
112-8042-541.63-27 Roadway Widening	770			
112-8101-572.34-20 Governmental Services	11,688	5,370		100,000
112-8101-572.63-10 Improvements Other Than Bldg	63,212	13,533		1,448,000
112-8204-541.34-20 Governmental Services	14,838	16,097		
112-8204-541.63-10 Improvements Other Than Bldg	721,975	175,259		
112-8207-541.81-20 Aid to Other Governments	276,805			
112-8211-541.34-20 Governmental Services			42,000	115,000
112-8211-541.63-10 Improvements Other Than Bldg ¹			5,092,935	4,002,749
112-8212-541.34-20 Governmental Services				475,570
112-8212-541.63-42 Road Const-Roberts Road ¹				1,049,241
112-8213-541.63-10 Improvements Other Than Bldg ¹				236,813
Total Grant	1,120,468	210,259	5,134,935	7,427,373
FUND TOTAL	\$ 1,731,647	\$ 1,119,235	\$ 7,910,845	\$ 14,017,256

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. Florida Department of Transportation will refund the money in July 2008 with the final debt service payment due in 6/30/2008.

Grant Projects include: Roberts Road construction, CR305 bridges replacement and Lehigh Rail to Trail construction.

¹ See pages 1-32 through 1-33 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 2007-2008

DEPARTMENT: ENVIRONMENTALLY SENSITIVE LANDS BOND FUND

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Investments				
117-4910-537.31-10 Professional Services		\$ 3,064		\$ 21,555
Total Investments		3,064		21,555
Operating Expenses				
117-5200-537.31-10 Professional Services	11,900	5,600	25,000	25,000
117-5200-537.41-30 Postage Expense	46			
Total Operating Expenses	11,946	5,600	25,000	25,000
Capital Outlay				
117-5200-537.61-10 Land & Permanent Easements ¹	1,014,952		5,152,515	3,944,690
Total Capital Outlay	1,014,952		5,152,515	3,944,690
Debt Service				
117-5200-537.73-20 Bond Issuance Costs	124,561			
Total Debt Service	124,561			
FUND TOTAL	\$ 1,151,459	\$ 8,664	\$ 5,177,515	\$ 3,991,245

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 to purchase of Rabberman Subdivision/Moody Boat Launch parcels, purchase of 140 acres north of Lake Disston and additional environmental lands as needed.

Another bond was issued in 2005 for additional purchase of environmentally sensitive lands. Limited Ad Valorem Tax Bonds, Series 2005, dated February 1, 2005 in the amount of \$6,700,000.

¹ See pages 1-32 through 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: UTILITY REGULATORY AUTHORITY

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
120-0150-536.31-10 Professional Services	\$ 24,939	\$ 3,237		
120-0150-536.34-10 Other Contracted Services	101			
120-0150-536.34-20 Governmental Services			4,224	6,825
120-0150-536.41-10 Communications Recurring	691			
120-0150-536.41-30 Postage Expense	2			
120-0150-536.44-10 Rentals & Leases	1,575			960
120-0150-536.46-30 Maintenance Agreements	132			
120-0150-536.51-10 Office Supplies	93			
Total Operating Expenses	27,533	3,237	4,224	7,785
Interfund Transfers				
120-0150-536.91-90 Transfer to City of P. C.	81,382			
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	1,181,382			
Reserves				
120-5000-587.98-10 Reserve for Contingency ¹			25,831	11,391
Total Reserves			25,831	11,391
FUND TOTAL	\$ 1,208,915	\$ 3,237	\$ 30,055	\$ 19,176

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.

¹ See pages 1-14 through 1-17 for reserves

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: GOVERNMENT SERVICES BUILDING ADMINISTRATION

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Revenues:				
Government Entities - School Board			236,246	396,214
Interfund Transfer - General Fund			298,247	511,599
Operating Expenses				
125-0250-519.34-10 Other Contracted Services			\$ 77,050	\$ 45,860
125-0250-519.34-20 Governmental Services			126,840	170,000
125-0250-519.43-10 Utilities Expense			270,000	470,000
125-0250-519.45-10 General Liability Insurance				114,277
125-0250-519.46-10 Building/Equipment Repairs			1,800	15,000
125-0250-519.46-30 Maintenance Agreements			46,172	80,976
125-0250-519.46-40 Small Tools & Equipment			3,931	3,000
125-0250-519.49-10 Other Current Charges/Oblig			300	300
125-0250-519.52-12 Other Operating Expenses			8,400	8,400
Total Operating Expenses			534,493	907,813
FUND TOTAL			<u>\$ 534,493</u>	<u>\$ 907,813</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, property insurance, landscape, termite, pest control, fire alarms inspections, window cleaning, and elevator maintenance.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: TRANSPORTATION EAST IMPACT FEES

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Grant	217,348	952,805		
Operating Expenses					
130-1450-541.34-20	Governmental Services	\$ 158,419	\$ 393,429	\$ 25,000	
Total Operating Expenses		158,419	393,429	25,000	
Capital Outlay					
130-1450-541.63-10	Improvements Other Than Bldg	256,823	6,781,671	270,572	
130-1450-541.63-28	Old Kings -Forest Grove - US 1	214,101	8,673		
130-1450-541.63-85	Belle Terre Phase 3	49,875			
Total Capital Outlay		520,799	6,790,344	270,572	
Interfund Transfer					
130-4600-581.91-10	Interfund Transfer	143,504			
Total Interfund Transfer		143,504			
Investments					
130-4910-519.31-10	Professional Services		1,158		
Total Investments			1,158		
Reserves					
130-5000-587.98-50	Reserve for Future Capital Outlay ¹			342,629	357,797
Total Reserves				342,629	357,797
FUND TOTAL		\$ 822,722	\$ 7,184,931	\$ 638,201	\$ 357,797

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.

The only monies remaining in this fund are restricted Developer contributions.

¹ see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: TRANSPORTATION WEST IMPACT FEES

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Road Impact Fees	188,044	112,596	100,000	60,353
Operating Expenses					
	131-1450-541.31-11 Admin Staff Time	\$ 5,641	\$ 3,378	\$ 3,000	\$ 1,000
	131-1450-541.34-20 Governmental Services	1,710	21,972		
	Total Operating Expenses	7,351	25,350	3,000	1,000
Capital Outlay					
	131-1450-541.63-10 Improvements Other Than Bldg	271,592	319,789		
	Total Capital Outlay	271,592	319,789		
Debt Service					
	131-1450-541.72-30 Interest on Loan\Lease		5,841		
	Total Debt Service		5,841		
Reserves					
	131-5000-587.98-50 Reserve for Future Capital			94,137	
	Total Reserves			94,137	
FUND TOTAL		\$ 278,943	\$ 350,980	\$ 97,137	\$ 1,000

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 2007-2008

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

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues	Impact Fees	88,989	51,856	46,442	17,449
	Grant			887,749	887,749

Pooled Expenditures					
132-4900-572.31-11	Admin Staff Time	\$ 2,420	\$ 1,399	\$ 1,393	\$ 523
Total Pooled Expenditures		2,420	1,399	1,393	523

Reserves					
132-5000-587.98-50	Reserve for Future Capital Outlay ¹			248,517	175,949
Total Reserves				248,517	175,949

Capital Recreation					
132-6010-572.34-20	Governmental Services ²	11,233	9,828	29,900	128,000
132-6010-572.62-10	Capital Outlay-Buildings		12,306	14,629	
132-6010-572.63-10	Improvements Other Than Bldg ²	14,297	1,000	7,000	94,000
Total Capital Recreation		25,530	23,134	51,529	222,000

Grant					
132-8109-572.34-10	Other Contracted Services			48,109	
132-8109-572.34-20	Governmental Services ²			68,994	75,000
132-8109-572.63-10	Improvements Other Than Bldg ²			992,621	866,493
Total Grant				1,109,724	941,493

FUND TOTAL		\$ 27,950	\$ 24,533	\$ 1,411,163	\$ 1,339,965
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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 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.

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.

Capital projects planned for Fiscal year 2008 include: FDOT Scenic Bi-ways Project, Varn Park parking expansion and Hammock Community Center parking and drainage design and construction of a tennis court.

¹ see pages 1-14 through 1-17 for reserves

² see pages 1-32 through 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

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

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Impact Fees	7,785	13,316	11,275	9,396
Pooled Expenditures					
133-4900-572.31-11	Admin Staff Time	\$ 234	\$ 399	\$ 338	\$ 282
Total Pooled Expenditures		234	399	338	282
Reserves					
133-5000-587.98-50	Reserve for Future Capital ¹			9,098	16,770
Total Reserves				9,098	16,770
Capital Recreation					
133-6010-572.31-10	Professional Services	5,350	900		
133-6010-572.34-20	Governmental Services	1,812	12,800		
133-6010-572.63-10	Improvements Other Than Bldg	12,500	35,434	90,000	
Total Capital Recreation		19,662	49,134	90,000	
FUND TOTAL		\$ 19,896	\$ 49,533	\$ 99,436	\$ 17,052

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.

¹ see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

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

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Impact Fees	77,538	6,443	26,500	13,423
Pooled Expenditures					
134-4900-572.31-11	Admin Staff Time	\$ 2,326	\$ 193	\$ 745	\$ 403
Total Pooled Expenditures		2,326	193	745	403
Reserves					
134-5000-587.98-50	Reserve for Future Capital OL			98,742	
Total Reserves				98,742	
Capital Recreation					
134-6010-572.31-10	Professional Services	8,000	280		
134-6010-572.34-20	Governmental Services ¹	1,812	16,435	40,000	20,389
Total Capital Recreation		9,812	16,715	40,000	20,389
Capital Outlay					
134-6010-572.63-10	Improvements Other Than Bldg	12,500		20,000	
Total Capital Outlay		12,500		20,000	
FUND TOTAL		\$ 24,638	\$ 16,908	\$ 159,487	\$ 20,792

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 2008 include: Old Dixie Park parking lot improvement.

¹ see pages 1-32 thru 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

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

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Impact Fees	21,168	13,959	7,786	6,736
Pooled Expenditures					
135-4900-572.31-11	Admin Staff Time	\$ 635	\$ 419	\$ 233	\$ 202
Total Pooled Expenditures		635	419	233	202
Reserves					
135-5000-587.98-50	Reserve for Future Capital Outlay ¹			8,711	23,141
Total Reserves				8,711	23,141
Capital Recreation					
135-6010-572.31-10	Professional Services	2,750			
135-6010-572.34-20	Governmental Services	10,151			
135-6010-572.62-10	Buildings	18,038			
135-6010-572.63-10	Improvements Other Than Bldg ²	17,051		19,000	19,000
135-6010-572.63-14	Hidden Trails Park DNSD ²			21,000	21,000
Total Capital Recreation		47,990		40,000	40,000
FUND TOTAL		\$ 48,625	\$ 419	\$ 48,944	\$ 63,343

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.

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 1-14 through 1-17 for reserves

² see pages 1-32 through 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: ROAD IMPACT FEES CITY OF PALM COAST

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
136-1450-541.34-20 Governmental Services	\$ 64,335	\$ 30,931		
Total Operating Expenses	64,335	30,931		
Capital Outlay				
136-1450-541.61-10 Land & Permanent Easemts	3,460,801			
136-1450-541.63-10 Improvements Other Than Bldg	42,546	4,103,701	684,450	
Total Capital Outlay	3,503,347	4,103,701	684,450	
Interfund Transfers				
136-4600-581.91-90 Transfer to City of Palm Coast	1,327,759			2,634,725
Total Interfund Transfers	1,327,759			2,634,725
Investments				
136-4910-519.31-10 Professional Services		686		
Total Investments		686		
Reserves				
136-5000-587.98-50 Reserve for Future Capital Outlay ¹			9,981	9,981
Total Reserves			9,981	9,981
FUND TOTAL	\$ 4,895,441	\$ 4,135,318	\$ 694,431	\$ 2,644,706

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.

¹ see pages 1-14 through 1-17 for reserves

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: ROAD UNINCORPORATED EAST IMPACT FEES

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Road Impact Fees	1,113,522	576,178	243,666	421,628
Operating Expenses					
	137-1450-541.31-10 Professional Services		\$ 16,874	\$ 195,000	\$ 135,000
	137-1450-541.31-11 Admin Staff Time	25,176	15,647	7,310	12,500
	137-1450-541.34-20 Governmental Services ¹		3,025	50,000	30,000
Total Operating Expenses		25,176	35,546	252,310	177,500
Capital Outlay					
	137-1450-541.63-10 Improvments Other Than Bldg ¹		1,863,495	338,823	2,846,425
Total Capital Outlay			1,863,495	338,823	2,846,425
Investments					
	137-4910-519.31-10 Professional Services		1,402		1,500
Total Investments			1,402		1,500
FUND TOTAL		\$ 25,176	\$ 1,900,443	\$ 591,133	\$ 3,025,425

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 railway.

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

Total Improvements Other Than Buildings
Matanzas Woods Parkway Interchange & Environmental mitigation.

¹ see pages 1-32 through 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: ECONOMIC DEVELOPMENT FUND

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Operating Expenses				
141-1720-559.34-10 Other Contracted Services	\$ 14,000			
Total Operating Expenses	14,000			
Grants & Aids				
141-1720-559.63-10 Improvments Other Than Bldg ¹				300,000
141-1720-559.63-54 Post funds-Sawgrass Road			275,000	
141-1720-559.82-40 Aid to Priv Organizations	22,500	22,500	467,486	204,537
Total Grants & Aids	22,500	22,500	742,486	504,537
Reserves				
141-5000-587.98-55 Reserve for Future Loans ²			192,491	208,783
Total Reserves			192,491	208,783
FUND TOTAL	\$ 36,500	\$ 22,500	\$ 934,977	\$ 713,320

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

Total Improvements other than building:

Roberts Road project

¹ see pages 1-32 through 1-33 for capital project breakdown

² see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: FINANCIAL SERVICES
DIVISION: SHIP PROGRAM

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Revenues: State Housing Assistance	928,449	862,111	731,610	813,493

Personnel Services

143-1720-559.10-12 Regular Salaries	\$ 12,201	\$ 14,881	\$ 18,220	\$ 28,854
143-1720-559.10-21 FICA	927	1,139	1,394	2,207
143-1720-559.10-22 Retirement Expense	916	1,248	1,795	2,842
143-1720-559.10-23 Life & Health Insurance	1,876	4,537	5,200	7,000
143-1720-559.10-24 Workers Comp Expense	33	95	121	174

Total Personnel Services	15,953	21,900	26,730	41,077
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Operating Expenses

143-1720-559.34-10 Other Contracted Services	27,425	15,500	18,775	18,775
143-1720-559.40-10 Travel Expenses	775	3,597	6,927	4,388
143-1720-559.41-10 Communications Recurring	1,499		1,300	1,000
143-1720-559.41-30 Postage Expense	495	334	700	350
143-1720-559.46-10 Blding/Equipment Repairs		93		
143-1720-559.46-30 Maintenance Agreements	450			
143-1720-559.47-10 Printing & Binding	241		675	300
143-1720-559.48-20 Advertising		132		
143-1720-559.49-10 Other Current Charges		2,045	1,600	1,600
143-1720-559.49-15 Advertising	1,123	120	2,900	1,788
143-1720-559.51-10 Office Supplies	346	1,803	5,606	1,920
143-1720-559.51-11 Office Equipt under \$1,000	317	204	1,500	500
143-1720-559.52-10 Gas, Oil & Lubricants		278	1,500	500
143-1720-559.52-12 Other Operating Expenses		52	750	950
143-1720-559.52-20 Clothing & Wearing Apparel		275	70	
143-1720-559.54-10 Publications/Memberships	200	200	762	269
143-1720-559.54-20 Conference/Seminar	590	1,190	6,218	6,218

Total Operating Expenses	33,461	25,823	49,283	38,558
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Capital Outlay

143-1720-559.64-10 Equipment	1,740
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Total Capital Outlay	1,740
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Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: FINANCIAL SERVICES
DIVISION: SHIP PROGRAM (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Grants and Aids				
143-1720-525.83-01 Disaster Mitigation	\$ 19,533		\$ 32,000	
143-1720-559.83-50 SHIP - Foreclosure Intrvn	13,426	19,998	32,000	32,000
143-1720-559.83-53 Primary Residence Buy Asst	480,452	420,654	495,418	353,276
143-1720-559.83-54 Replacement Housing Strat	363,885	559,916	559,843	744,812
Total Grants and Aid	877,296	1,000,568	1,119,261	1,130,088
FUND TOTAL	\$ 928,450	\$ 1,048,291	\$ 1,195,274	\$ 1,209,723

Positions - See Section 7 for position detail	0.30	0.30	0.35	0.70
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Fiscal Year 2008 has a 1% increase due to realignment of split funded position offset by a reduction in operating expenses.

Program Description - See pages 8-1 through 8-13.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: LONG TERM MAINTENANCE OLD KINGS ROAD LANDFILL

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
145-3030-534.31-10 Professional Services		\$ 154,315	\$ 42,130	\$ 73,200
145-3030-534.34-10 Other Contracted Services	31,147			
145-3030-534.34-20 Governmental Services			27,803	14,784
145-3030-534.43-10 Utility Expense	131	269		
145-3030-534.49-10 Other Current Charges		2,000		
Total Operating Expenses	31,278	156,584	69,933	87,984
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 ¹			637,688	617,510
Total Reserves			637,688	617,510
FUND TOTAL	\$ 31,278	\$ 172,507	\$ 707,621	\$ 705,494

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.

¹ see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: LONG TERM MAINTENANCE C&D FACILITY

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
146-3030-534.34-10 Other Contracted Services			\$	33,951
146-3030-534.34-20 Governmental Services			53,920	15,800
Total Operating Expenses			53,920	49,751
Interfund Transfer				
146-4600-581.91-10 Interfund Transfer		90,167		
Total Interfund Transfer		90,167		
Reserves				
146-5000-587.98-53 Reserve-Lg Term Mtce/Closure ¹			846,427	885,559
Total Reserves			846,427	885,559
FUND TOTAL		\$ 90,167	\$ 900,347	\$ 935,310

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.

¹ see pages 1-14 through 1-17 for reserves

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: MAINTENANCE OF BUNNELL LANDFILL

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
148-3030-534.31-10 Professional Services		\$ 28,480	\$ 26,450	\$ 36,000
148-3030-534.34-10 Other Contracted Services	16,791			
148-3030-534.34-20 Governmental Services			16,913	15,800
148-3030-534.46-10 Building/Equipment Rprs	242			
Total Operating Expenses	17,033	28,480	43,363	51,800
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 ¹			352,184	327,417
Total Reserves			352,184	327,417
FUND TOTAL	\$ 17,033	\$ 42,633	\$ 395,547	\$ 379,217

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.

¹ see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: FINANCIAL SERVICES
DIVISION: CDBG-FLA ROCK GRANT

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
150-8302-559.31-10 Professional Services			\$ 16,421	
150-8302-559.34-20 Governmental Services		8,236		
150-8302-559.40-10 Travel Expenses			500	
150-8302-559.41-30 Postage Expense			125	
150-8302-559.49-15 Advertising		185	250	
Total Operating Expenses		8,421	17,296	
Capital Outlay				
150-8302-559.63-10 Improvements Other Than Bldg		315	291,809	
Total Capital Outlay		315	291,809	
FUND TOTAL		\$ 8,736	\$ 309,105	

BUDGET NARRATIVE:

This grant provided funds to extend the existing road (Sawgrass Road) one-quarter mile to the property line of the participating party (Florida Rock Industries, Inc.) and construct two turn lanes off County Road 13 onto Sawgrass Road.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: BIMINI GARDENS MSBU

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues	Front Foot Assessment	5,493	5,762	5,887	5,887
Operating Expenses					
175-1810-513.34-16	Comm Fees-Tax Collector	\$ 115	\$ 115	\$ 115	\$ 115
175-1810-513.34-19	Property Appraiser Fees	62	62	70	70
175-1810-541.34-20	Governmental Services	4,028	10,893	13,707	9,263
Total Operating Expenses		4,205	11,070	13,892	9,448
FUND TOTAL		\$ 4,205	\$ 11,070	\$ 13,892	\$ 9,448

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:

From Fiscal Year 2001 to current: \$0.58 assessment

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: ESPANOLA SPECIAL ASSESSMENT

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Grant	6,109	6,238	6,105	9,250
	Special Assesment	1,613	1,543	1,399	1,335
Operating Expenses					
177-4920-562.34-10	Other Contracted Services	\$ 3,423	\$ 5,865	\$ 12,105	\$ 24,437
177-4920-562.34-16	Comm Fees - Tax Collector	28	26	60	60
177-4920-562.34-19	Property Appraiser Fees			221	221
177-4920-562.34-90	Taxes & Assessments			100	100
Total Operating Expenses		3,451	5,891	12,486	24,818
FUND TOTAL		\$ 3,451	\$ 5,891	\$ 12,486	\$ 24,818

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 applies for state assistance every fiscal year through the Department of Agriculture and Consumer Services (DACS). Funding is used to provide inspection services, surveillance and truck and aerial spraying.

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 2007-2008**

DEPARTMENT: RIMA RIDGE SPECIAL ASSESSMENT

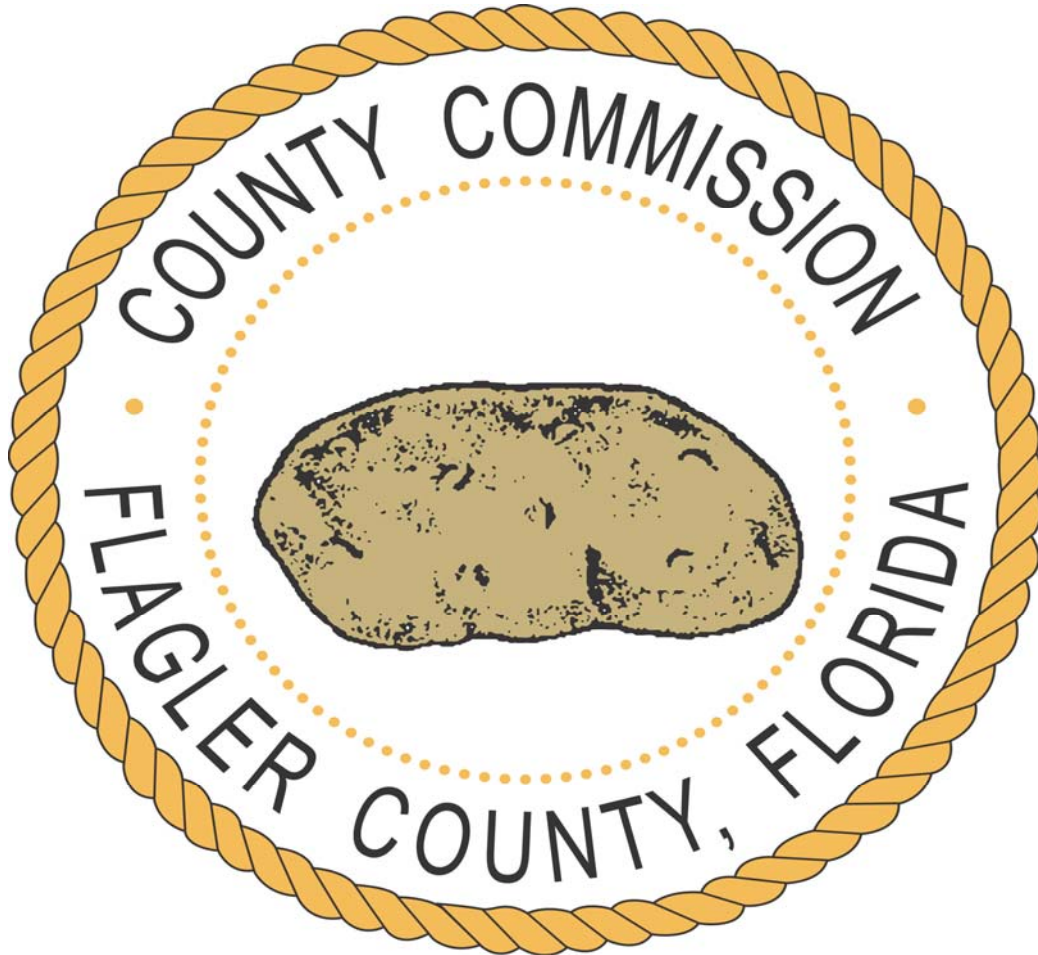
APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Grant	4,865	6,123	12,395	9,250
	Special Assesment	2,267	2,329	2,705	2,398
Operating Expenses					
178-4920-562.34-10	Other Contracted Services	\$ 4,865	\$ 6,123	\$ 46,781	\$ 52,608
178-4920-562.34-16	Comm Fees - Tax Collector	47	47	198	198
178-4920-562.34-19	Property Appraiser Fees			300	300
Total Operating Expenses		4,912	6,170	47,279	53,106
FUND TOTAL		\$ 4,912	\$ 6,170	\$ 47,279	\$ 53,106

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 applies for state assistance every fiscal year through the Department of Agriculture and Consumer Services (DACs). Funding is used to provide inspection services, surveillance and truck and aerial spraying.

Proceeds are to be forwarded to Mosquito Control District.

Cost per special assessment unit is \$14.62 each.



Approved Budget Fiscal Year 2007-2008

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: ENGINEERING

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Staff Time	301,042	467,166	543,699	563,000
Personnel Services					
180-0800-541.10-12	Regular Salaries	\$ 356,543	\$ 441,833	\$ 533,704	\$ 443,133
180-0800-541.10-14	Overtime	2,620	2,774	3,000	3,000
180-0800-541.10-21	FICA	26,980	33,452	41,058	34,130
180-0800-541.10-22	Retirement Expense	27,176	37,437	52,866	43,945
180-0800-541.10-23	Life & Health Insurance	64,896	114,280	136,500	80,000
180-0800-541.10-24	Workers Comp Expense	13,662	42,734	55,137	36,583
Total Personnel Services		491,877	672,510	822,265	640,791
Operating Expenses					
180-0800-541.34-10	Other Contracted Services		370		
180-0800-541.40-10	Travel Expenses	620	317		500
180-0800-541.41-10	Communications Recurring	4,141	3,871	5,000	4,500
180-0800-541.41-20	Communications Inst/Repr		231	100	
180-0800-541.41-30	Postage Expense	467	382	460	400
180-0800-541.45-20	Vehicle Insurance	969	1,332	3,196	2,400
180-0800-541.45-60	Other Insurance & Bonds		186		
180-0800-541.46-10	Buildgng/Equipment Repairs	300	456	200	200
180-0800-541.46-20	Vehicle Repair	754	2,611	1,780	750
180-0800-541.46-30	Maintenance Agreements	2,596	2,187	5,520	5,500
180-0800-541.46-40	Small Tools & Equipment	798	1,851	500	500
180-0800-541.47-10	Printing & Binding	162	192	400	395
180-0800-541.48-20	Advertising		395		500
180-0800-541.49-15	Advertising	1,533	195	1,000	
180-0800-541.51-10	Office Supplies	5,676	3,921	5,535	4,500
180-0800-541.51-11	Office Equipt under \$1,000	944	304		1,574
180-0800-541.51-20	Data Processing Supplies	1,300	677		
180-0800-541.52-10	Gas, Oil & Lubricants	1,817	4,270	5,000	2,500
180-0800-541.52-12	Other Operating Expenses		656		210
180-0800-541.52-30	Data Software Supplies	2,392	3,228	2,704	3,000
180-0800-541.54-10	Publications/Memberships	727			
180-0800-541.54-20	Conference/Seminar Registration	580	450		300
180-0800-541.54-21	Employee Education/Training	847			3,000
Total Operating Expenses		26,623	28,082	31,395	30,729

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: ENGINEERING (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
180-0800-541.64-10 Equipment	\$ 4,049	\$ 14,799	\$ 3,000	
Total Capital Outlay	4,049	14,799	3,000	
DIVISION TOTAL	\$ 522,549	\$ 715,391	\$ 856,660	\$ 671,520
Positions - See Section 7 for position detail	10.00	8.00	10.50	8.00

Fiscal Year 2008 has a decrease of 21.6% due to the elimination of a Staff Assistant II position and 1.50 Project Engineers positions transferred to General Services and Facilities.

Program Description

The Engineering Division provides professional and technical assistance to other county offices and administration of capital improvement projects. The department develops and recommends improvements to the County highway system as well as plans for long range projects and other Capital Improvements needed for the safety and welfare of the citizens of Flagler County. The Engineers share in the design duties for capital projects, with assistance from the Engineering Technicians. Field Inspectors and technicians, under the direction of the County Engineer are responsible for the daily inspection of construction activities concerned with Capital Projects as well as other work performed within county rights-of-way associated with commercial developments and subdivisions. Engineering also administers F.D.E.P. and F.D.O.T. grant funds for projects such as road improvements, artificial reef and beautification programs.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: CURRENT PLANNING

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	DRI Fees/CDD Fees		19,000	19,000	15,000
	LUC/Planning Review	254,659	193,387	120,000	80,000

Personnel Services

180-1700-515.10-12 Regular Salaries	\$ 262,215	\$ 336,672	\$ 431,629	\$ 317,393
180-1700-515.10-14 Overtime			1,000	1,000
180-1700-515.10-21 FICA	19,799	25,450	33,097	24,356
180-1700-515.10-22 Retirement Expense	19,721	28,691	42,615	31,362
180-1700-515.10-23 Life & Health Insurance	46,982	80,169	117,000	70,000
180-1700-515.10-24 Workers Comp Expense	586	2,147	2,880	1,920
Total Personnel Services	349,303	473,129	628,221	446,031

Operating Expenses

180-1700-515.31-10 Professional Services	1,780	30		98,501
180-1700-515.40-10 Travel Expenses	135	85		
180-1700-515.41-10 Communications Recurring	1,042	522	1,080	2,580
180-1700-515.41-20 Communications Inst/Repr		285		
180-1700-515.41-30 Postage Expense	2,813	2,152	2,400	2,590
180-1700-515.44-10 Rentals & Leases			300	300
180-1700-515.45-20 Vehicle Insurance	1,365	931	755	462
180-1700-515.46-20 Vehicle Repair	131	1,443	510	100
180-1700-515.46-30 Maintenance Agreements	3,658	5,727	5,070	6,000
180-1700-515.47-10 Printing & Binding	3,895	1,699	2,375	1,100
180-1700-515.49-10 Other Current Charges	300			
180-1700-515.49-15 Advertising	3,483	3,714	4,750	4,700
180-1700-515.51-10 Office Supplies	2,553	3,741	6,700	4,875
180-1700-515.51-11 Office Equipment under \$1,000	608	2,699		
180-1700-515.51-20 Data Processing Software	134	825		
180-1700-515.52-10 Gas, Oil & Lubricants	686	73	892	1,345
180-1700-515.52-12 Other Operating Expenses	29	14	90	95
180-1700-515.52-30 Data Processing Software	199	1,438	1,340	
180-1700-515.54-10 Publications/Memberships	1,424	336		
180-1700-515.54-20 Conference/Seminar Registration	40			
Total Operating Expenses	24,275	25,714	26,262	122,648

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

**DEPARTMENT: GROWTH MANAGEMENT
DIVISION: CURRENT PLANNING (continued)**

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
180-1700-515.64-10 Equipment	\$ 16,529	\$ 5,973	\$ 1,500	
Total Capital Outlay	16,529	5,973	1,500	
DIVISION TOTAL	\$ 390,107	\$ 504,816	\$ 655,983	\$ 568,679
Positions - See Section 7 for position detail	7.00	7.00	9.00	7.00

Fiscal Year 2008 has a decrease of 13.3% due to the elimination of one Principal Planner position and the transfer of a Planner II position to Emergency Services during FY2007 offset by monies carried forward for the Comprehensive Plan re-write.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: ADMINISTRATION

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Staff Time	229,592	189,994	90,000	65,000
	Fees on Subdivisions	201,404	224,429	96,000	125,000
	Development Engineering Inspe	76,481	252,506	90,000	75,000
	Dev Serv Application Fees	61,328	63,675	36,000	36,000

Personnel Services

180-1750-515.10-12	Regular Salaries	\$ 321,848	\$ 274,356	\$ 475,329	\$ 357,792
180-1750-515.10-14	Overtime	229		500	500
180-1750-515.10-21	FICA	23,966	20,659	36,166	27,408
180-1750-515.10-22	Retirement Expense	24,448	23,105	46,627	35,292
180-1750-515.10-23	Life & Health Insurance	57,021	80,710	122,417	70,000
180-1750-515.10-24	Workers Comp Expense	7,617	17,231	21,423	10,637
Total Personnel Services		435,129	416,061	702,462	501,629

Operating Expenses

180-1750-515.31-10	Professional Services	100			
180-1750-515.40-10	Travel Expenses	125	105		
180-1750-515.41-10	Communication Recurring	6,933	3,815	4,174	3,620
180-1750-515.41-20	Communications Inst/Repair		192	300	300
180-1750-515.41-30	Postage Expenses	396	216	250	200
180-1750-515.44-10	Rentals & Leases		89		
180-1750-515.45-20	Vehicle Insurance	1,543	1,588	2,109	2,333
180-1750-515.46-10	Building/Equipment Repairs			200	
180-1750-515.46-20	Vehicle Repair	6,232	3,453	1,037	1,777
180-1750-515.46-30	Maintenance Agreements	1,411	2,354	942	
180-1750-515.46-40	Small Tools/Equipment	309	282	350	150
180-1750-515.47-10	Printing & Binding	184	110	215	445
180-1750-515.49-13	Service Awards/Recognition			200	
180-1750-515.49-15	Advertising		484	400	240
180-1750-515.51-10	Office Supplies	2,958	3,057	3,477	2,500
180-1750-515.51-11	Office Equipment under \$1,000	38	2,162	150	2,400
180-1750-515.51-20	Data Processing Supplies		330	240	100
180-1750-515.52-10	Gas, Oil & Lubricants	4,293	5,738	6,370	4,005
180-1750-515.52-12	Other Operating Expense	54		100	100
180-1750-515.52-20	Clothing & Wearing Apparel			230	
180-1750-515.52-30	Data Processing Software	7,500	5,775	650	
180-1750-515.54-10	Publication/Memberships	645			
180-1750-515.54-20	Conference/Seminar Registration	15			
180-1750-515.54-21	Employee Education/Training	130			
Total Operating Expenses		32,866	29,750	21,394	18,170

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: ADMINISTRATION

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
180-1750-515.64-10 Equipment	\$ 19,166	\$ 2,961	\$ 6,000	
Total Capital Outlay	19,166	2,961	6,000	
DIVISION TOTAL	\$ 487,161	\$ 448,772	\$ 729,856	\$ 519,799
Positions - See Section 7 for position detail	4.70	7.00	9.50	7.00

Fiscal Year 2008 has a decrease of 28.8% due to the elimination of an Accountant I position and .50 of a Central Permitting Technician transferred to Building Division.

Program Description

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

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: BUILDING

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Revenues				
Building Permits	1,468,442			
Ed Fee for Inspectors	65,222			

Personnel Services

180-2000-524.10-12 Regular Salaries	\$	304,164		
180-2000-524.10-14 Overtime		957		
180-2000-524.10-21 FICA		23,050		
180-2000-524.10-22 Retirement Expense		22,949		
180-2000-524.10-23 Life & Health Insurance		55,432		
180-2000-524.10-24 Workers Comp Expense		11,299		

Total Personnel Services **417,851**

Operating Expenses

180-2000-524.34-10 Other Contracted Services		19,300		
180-2000-524.40-10 Travel Expenses		3,754		
180-2000-524.40-12 Bldging Dept.- Education		1,600		
180-2000-524.41-10 Communications Recurring		2,965		
180-2000-524.41-30 Postage Expense		418		
180-2000-524.45-20 Vehicle Insurance		2,708		
180-2000-524.46-10 Building/Equipt Repairs		286		
180-2000-524.46-20 Vehicle Repair		1,206	25	
180-2000-524.46-30 Maintenance Agreements		4,576	389	
180-2000-524.46-40 Small Tools & Equipment		3,603	27	
180-2000-524.47-10 Printing & Binding		1,345		
180-2000-524.49-10 Other Current Charges		260		
180-2000-524.49-15 Advertising		168		
180-2000-524.51-10 Office Supplies		2,066		
180-2000-524.51-11 Office Equipt under \$1,000		2,314		
180-2000-524.52-10 Gas, Oil, Lubricants		8,696		
180-2000-524.52-12 Other Operating Expenses		310		
180-2000-524.52-20 Clothing & Wearing Apparel		1,380		
180-2000-524.54-10 Publications/Memberships		3,900		
180-2000-524.54-20 Conference/Seminar Regist		3,376		
180-2000-524.54-21 Employee Education/Training		21,523		

Total Operating Expenses **85,754** **441**

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: BUILDING (continued):

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Capital Outlay				
180-2000-524.64-10 Equipment	\$ 57,497			
Total Capital Outlay	57,497			
DIVISION TOTAL	\$ 561,102	\$ 441		
Positions		6.00		

See page 5-54 for future funding.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: CODE ENFORCEMENT

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
180-2001-529.10-12 Regular Salaries	\$ 72,239	\$ 25,425	\$ 81,724	\$ 79,098
180-2001-529.10-14 Overtime		172	3,500	3,500
180-2001-529.10-21 FICA	5,416	1,950	6,623	6,319
180-2001-529.10-22 Retirement Expense	5,431	2,417	6,995	8,136
180-2001-529.10-23 Life & Health Insurance	15,548	7,800	26,000	20,000
180-2001-529.10-24 Workers Comp Expense	3,697	763	10,786	7,929
Total Personnel Services	102,331	38,527	135,628	124,982
Operating Expenses				
180-2001-529.40-10 Travel Expenses	51			
180-2001-529.41-10 Communications Recurring	744	331	2,880	2,880
180-2001-529.41-20 Communications Inst/Repair		2	200	200
180-2001-529.41-30 Postage Expense	421		800	200
180-2001-529.45-20 Vehicle Insurance			1,510	1,091
180-2001-529.46-10 Building/Equipment Repairs	60		100	100
180-2001-529.46-20 Vehicle Repair	160	480	1,300	2,282
180-2001-529.46-40 Small Tools & Equipment	680	27	150	300
180-2001-529.47-10 Printing & Binding		272	500	462
180-2001-529.51-10 Office Supplies	266	287	800	500
180-2001-529.51-11 Office Equipment under \$1,000	617	232		1,718
180-2001-529.52-10 Gas, Oil, Lubricants	2,132	1,384	2,930	2,500
180-2001-529.52-12 Other Operating Expenses	118		200	200
180-2001-529.52-20 Clothing & Wearing Apparel	567	211	1,060	1,060
180-2001-529.54-10 Publications/Memberships	60			1,740
180-2001-529.54-21 Employee Education/Training	15			
Total Operating Expenses	5,891	3,226	12,430	15,233
Capital Outlay				
180-2001-529.64-10 Equipment	12,329			7,200
Total Capital Outlay	12,329			7,200
DIVISION TOTAL	\$ 120,551	\$ 41,753	\$ 148,058	\$ 147,415
Positions - See Section 7 for position detail	2.00	2.00	2.00	2.00

Fiscal Year 2008 has a decrease of 0.4% due to filling vacant position at rate less than prior.

Program Description - See pages 8-1 through 8-13.

Capital Outlay

2 Rugged laptop computer & mounting brackets 7,200

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT

DIVISION: TRANSFERS / POOLED EXPENDITURES / RESERVES

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Interfund Transfers				
180-4600-581.91-10 Interfund Transfer	\$ 10,379	\$ 1,191,049	\$ 151,003	
Total Interfund Transfers	10,379	1,191,049	151,003	
Pooled Expenditures				
180-4900-562.34-40 Humane Society - Animal Control	94,553	105,560	119,494	
180-4900-562.83-81 Humane Society - Animal Control				44,592
180-4910-519.31-10 Professional Services		246		4,800
Total Pooled Expenditures	94,553	105,806	119,494	49,392
Reserves				
180-5000-587.98-41 Personal Services Reserve ¹			58,035	63,546
Total Reserves			58,035	63,546
DIVISION TOTALS	\$ 104,932	\$ 1,296,855	\$ 328,532	\$ 112,938

¹ see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: BUILDING

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues	Building Permits		1,048,295	800,000	550,000
	Ed Fee for Inspectors		49,887	35,000	25,000

Personnel Services					
181-2000-524.10-12	Regular Salaries		\$ 300,774	\$ 431,472	\$ 520,491
181-2000-524.10-14	Overtime		390	1,150	1,150
181-2000-524.10-21	FICA		22,744	33,095	39,905
181-2000-524.10-22	Retirement Expense		25,325	42,613	51,381
181-2000-524.10-23	Life & Health Insurance		90,460	123,500	110,000
181-2000-524.10-24	Workers Comp Expense		26,295	35,361	34,035
Total Personnel Services			465,988	667,191	756,962

Operating Expenses					
181-2000-524.34-10	Other Contracted Services		100	16,500	25,600
181-2000-524.40-10	Travel Expenses		5,686	14,436	
181-2000-524.40-11	Employee Training Seminar		995		
181-2000-524.40-12	Building Dept - education		8,564		59,167
181-2000-524.41-10	Communications Recurring		4,159	6,000	16,620
181-2000-524.41-30	Postage Expense		599	1,020	2,000
181-2000-524.43-10	Utilities Expense	99	4,282	3,960	
181-2000-524.44-10	Rentals & Leases		22,160	26,880	
181-2000-524.45-20	Vehicle Insurance		3,126	3,775	2,232
181-2000-524.46-10	Building/Equipment Repairs		18	200	200
181-2000-524.46-20	Vehicle Repair		7,448	3,280	5,044
181-2000-524.46-30	Maintenance Agreements		27,961	36,200	38,850
181-2000-524.46-40	Small Tools & Equipment		1,179	600	1,000
181-2000-524.47-10	Printing & Binding		2,148	4,940	748
181-2000-524.49-15	Advertising		175	488	500
181-2000-524.51-10	Office Supplies		2,046	2,400	4,400
181-2000-524.51-11	Office Equipment under \$1,000		398	80	2,360
181-2000-524.51-20	Data Processing Supplies		22	2,500	
181-2000-524.52-10	Gas, Oil, Lubricants		10,050	9,753	25,000
181-2000-524.52-12	Other Operating Expenses		267	400	
181-2000-524.52-20	Clothing & Wearing Apparel		2,731	2,400	1,644
181-2000-524.52-30	Data Processing Software		25,626		
181-2000-524.54-10	Publications/Memberships		5,365	7,359	
181-2000-524.54-20	Conference/Seminar Regist		12,362	33,246	
181-2000-524.54-21	Employee Education/Training		9,293		
Total Operating Expenses			99	156,760	176,417

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: BUILDING (continued):

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
181-2000-524.64-10 Equipment ¹		181,874		1,500
Total Capital Outlay		181,874		1,500
Investments				
181-4910-522.31-10 Professional Services		224		900
Total Investments		224		900
Reserves				
181-5000-587.98-10 Reserves for Contingency ²			1,244,232	1,077,160
181-5000-587.98-41 Personal Services Reserve ²			5,827	5,671
Total Reserves			1,250,059	1,082,831
DIVISION TOTAL	\$ 99	\$ 804,846	\$ 2,093,667	\$ 2,027,558

Positions - See Section 7 for position detail 8.00 9.50 11.00

Fiscal Year 2008 has a decrease of 3.6% due to a reduction in cash carry forward offset by the addition of a Licensing Manager during FY2007.

Program Description

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

Capital Outlay

Replacement computer	1,500
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¹ see pages 1-26 thru 1-27 for capital request breakdown

² see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: CODE ENFORCEMENT

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Personnel Services				
181-2001-529.10-12 Regular Salaries		\$ 54,211		
181-2001-529.10-21 FICA		4,099		
181-2001-529.10-22 Retirement Expense		4,245		
181-2001-529.10-23 Life & Health Insurance		18,200		
181-2001-529.10-24 Workers Comp Expense		8,784		
Total Personnel Services		89,539		
Operating Expenses				
181-2001-529.34-10 Other Contracted Services		20		
181-2001-529.41-10 Communications Recurring		575		
181-2001-529.41-30 Postage Expense		1,132		
181-2001-529.46-20 Vehicle Repair		454		
181-2001-529.46-40 Small Tools & Equipment		97		
181-2001-529.47-10 Printing & Binding		688		
181-2001-529.49-15 Advertising		88		
181-2001-529.51-10 Office Supplies		111		
181-2001-529.51-11 Office Equipment under \$1,000		34		
181-2001-529.52-10 Gas, Oil, Lubricants		1,667		
181-2001-529.52-12 Other Operating Expenses		18		
181-2001-529.52-20 Clothing & Wearing Apparel		170		
181-2001-529.54-10 Publications/Memberships		114		
Total Operating Expenses		5,168		
Capital Outlay				
181-2001-529.64-10 Equipment		2,977		
Total Capital Outlay		2,977		
DIVISION TOTAL		\$ 97,684		
				2.00

see page 5-50 for additional costs

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROWTH MANAGEMENT
DIVISION: FIRE PREVENTION INSPECTION

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Revenues				
Fire Inspection Fees				2,000
Fire Inspection Review				4,000

Personnel Services

181-2002-522.10-12 Regular Salaries	\$	43,749	
181-2002-522.10-13 Overtime		474	
181-2002-522.10-21 FICA		3,383	
181-2002-522.10-22 Retirement Expense		8,484	
181-2002-522.10-23 Life & Health Insurance		12,729	
181-2002-522.10-24 Workers Comp Expense		5,274	

Total Personnel Services **74,093**

Operating Expenses

181-2002-522.34-20 Governmental Services			60,000	60,000
181-2002-522.41-10 Communications Recurring		291		
181-2002-522.46-20 Vehicle Repair		82		
181-2002-522.49-15 Advertising		15		
181-2002-522.52-20 Clothing & Wearing Apparel		196		

Total Operating Expenses **584** **60,000** **60,000**

DIVISION TOTAL **\$ 74,677** **\$ 60,000** **\$ 60,000**

Positions 1.00

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COURT SERVICES FUND

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Operating Expenses				
191-1610-601.34-10 Other Contracted Services	\$ 850	\$ 863		
191-1610-601.51-11 Office Equipment under \$1,000		1,490		
Total Operating Expenses	850	2,353		
Capital Outlay				
191-1610-601.62-10 Buildings			54,228	
191-1610-601.64-10 Equipment		2,885		
Total Capital Outlay		2,885	54,228	
FUND TOTAL	\$ 850	\$ 5,238	\$ 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 2007-2008**

DEPARTMENT: DOMESTIC VIOLENCE TRUST

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues	Fines & Forfeits	2,300	1,763		2,000
Interfund Transfer					
192-4600-581.91-16 Interfund Transfer ¹				\$	11,169
Total Interfund Transfer					11,169
FUND TOTAL					\$ 11,169

BUDGET NARRATIVE:

Pursuant to § 938.08, Florida Statutes, a surcharge of \$201.00 is imposed in certain domestic violence related cases. \$85.00 of the sum collected is deposited in a State Domestic Violence Trust Fund, \$1.00 is retained by the Clerk of Court, and the remainder is provided to the County to be used to defray costs of incarcerating persons sentenced under § 741.283, Florida Statutes, and to provide additional training to law enforcement personnel in combating domestic violence.

¹ See page 1-13 for interfund transfer

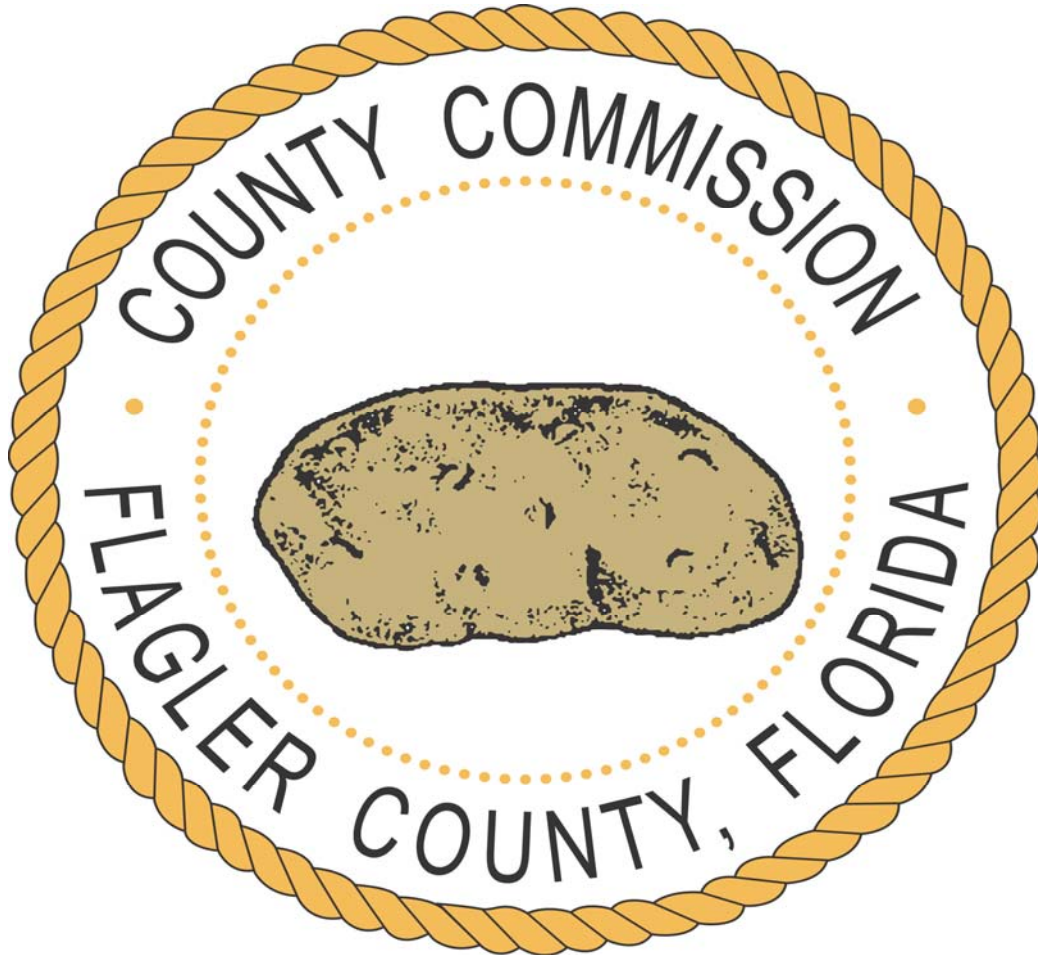
**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: ALCOHOL & DRUG ABUSE TRUST

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues	Fines & Forfeits				1,250
Operating Expenses					
193-1010-622.34-10 Other Contracted Services				\$ 4,564	\$ 4,685
Total Operating Expenses				4,564	4,685
FUND TOTAL				\$ 4,564	\$ 4,685

BUDGET NARRATIVE:

The Flagler County Alcohol and Other Drug Abuse Trust Fund was created pursuant to § 893.165, Florida Statutes and Flagler County Ordinance 2002-31. Fees and court costs are imposed pursuant to §§ 938.13, 938.21 & 938.23, Florida Statutes, and the sums collected, less Clerk fees, are deposited in the Trust Fund to be used to fund alcohol and other drug abuse programs designated by the Board. Unexpended funds at year-end, if any, remain in this fund (Fund 193) and “roll-over” to the next year.



Approved Budget Fiscal Year 2007-2008

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COURT RELATED TECHNOLOGY

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues	Court Technology (Rec \$2)	702,844	610,662	676,000	555,000

Operating/Capital - Circuit Court Judge					
194-1000-601.34-10	Other Contracted Services		\$ 3,334	\$ 15,000	\$ 5,000
194-1000-601.41-10	Communications Recurr		14,594	48,000	22,200
194-1000-601.41-20	Communications Inst/Repair			1,000	5,000
194-1000-601.46-30	Maintenance Agreements			1,600	3,500
194-1000-601.51-11	Office Equipment		561	2,000	2,000
194-1000-601.51-20	Data Processing Supplies			400	500
194-1000-601.52-30	Data Processing Software		1,756	2,000	2,000
194-1000-601.64-10	Equipment ¹		1,489	30,000	40,500
Total Circuit Court Judge			21,734	100,000	80,700

Operating/Capital - State Attorney					
194-1200-602.46-30	Maintenance Agreements		2,160		1,200
194-1200-602.51-10	Office Supplies				250
194-1200-602.51-11	Office Equipt under \$1,000				2,600
194-1200-602.51-20	Data Processing Supplies			350	1,900
194-1200-602.52-12	Other Operating Expense				500
194-1200-602.52-30	Data Processing Software			239	1,000
194-1200-602.64-10	Equipment ¹		1,732	24,956	21,000
Total State Attorney			3,892	25,545	28,450

Operating/Capital Public Defender					
194-1300-603.41-10	Communications Recurr			10,740	10,740
194-1300-603.46-30	Maintenance Agreements			6,455	6,455
194-1300-603.51-10	Office Supplies			1,200	1,200
194-1300-603.51-11	Office Equipt under \$1,000		996	2,000	1,120
194-1300-603.52-30	Data Processing Software			2,400	9,968
194-1300-603.64-10	Equipment ¹		10,785	20,000	14,742
Total Public Defender			11,781	42,795	44,225

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: COURT RELATED TECHNOLOGY (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating/Capital - Court Related				
194-4801-713.41-10 Communications Recurring				\$ 132,072
194-4801-713.41-20 Communications Inst/Repr	544	240		
194-4801-713.46-30 Maintenance Agreements	271			21,497
194-4801-713.51-11 Office Equipment under \$1,000	613	30		
194-4801-713.51-20 Data Processing Supplies	1,034	540		
194-4801-713.52-30 Data Processing Software	1,830			
194-4801-713.62-10 Buildings			1,025,416	
194-4801-713.64-10 Equipment ¹	34,166	18,452	845,000	239,358
Total Court Related	38,458	19,262	1,870,416	392,927
Investments				
194-4910-519.31-10 Professional Services		224		
Total Investments		224		
FUND TOTAL	\$ 38,458	\$ 56,893	\$ 2,038,756	\$ 546,302

BUDGET NARRATIVE:

Pursuant to § 28.24(12)(e), Florida Statutes, an additional service charge of \$4.00 per page is paid to the Clerk of Court for the recording of certain instruments. \$2.00 of the sum collected is distributed to the County to be used exclusively to fund court-related technology needs of the Court, State Attorney, & Public Defender. Unexpended funds at year-end remain in this fund (Fund 194) and "roll-over" to the next year.

Capital Outlay

1 Computer Laptop	2,500
Equipment for new Judicial Bldg	236,858

¹ see pages 1-26 through 1-27 for capital request breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: JUVENILE DIVERSION

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues	Fines & Forfeits			19,618	28,419
Interfund Transfer					
195-4600-581.91-10	Interfund Transfer ¹			\$	10,817
Total Interfund Transfer					10,817
Juvenile Assessment					
195-4802-719.34-10	Other Contracted Services			9,318	9,318
Total Juvenile Assessment					9,318
Juvenile Diversion					
195-4803-719.34-10	Other Contracted Services			9,318	9,318
Total Juvenile Diversion					9,318
Personnel Services- Teen Court					
195-4804-719.10-12	Regular Salaries	35,119	37,409		
195-4804-719.10-14	Overtime	38	13		
195-4804-719.10-21	FICA	2,689	2,863		
195-4804-719.10-22	Retirement Expense	2,643	3,138		
195-4804-719.10-23	Life & Health Insurance	8,112	13,000		
195-4804-719.10-24	Workers Comp Expense	80	239		
Total Personnel Services		48,681	56,662		
Operating Expenses					
195-4804-719.34-10	Other Contracted Services		5,138		
195-4804-719.40-10	Travel Expenses		20		
195-4804-719.41-10	Communications Recurring	534	530		
195-4804-719.41-30	Postage Expense	217	251		
195-4804-719.46-30	Maintenance Agreements	1,255			
195-4804-719.47-10	Printing & Binding		57		
195-4804-719.51-10	Office Supplies	449	403		
Total Operating Expenses		2,455	6,399		
FUND TOTAL		\$ 51,136	\$ 63,061	\$ 18,636	\$ 29,453
Positions		1.00	1.00		

¹ See page 1-13 for interfund transfer

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: JUVENILE DIVERSION (continued)

BUDGET NARRATIVE:

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

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: COURT INNOVATIONS

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Revenues:	21,124	25,962	24,506	27,000
Operating Expenses				
197-4805-719.34-10 Other Contracted Services			\$ 93,822	\$ 88,278
Total Operating Expenses			93,822	88,278
FUND TOTAL			\$ 93,822	\$ 88,278

BUDGET NARRATIVE:

Pursuant to § 939.185, Florida Statutes, and Flagler County Ordinance 2004-07, a court cost of \$65.00 is imposed in certain cases. 25% of the sum collected is deposited in an Innovations and Supplemental Court Funding account to be used to fund innovative court programs, to supplement State funding of state court elements, and to aid the County in funding local requirements. Funds may not be expended without the consent of the Chief Judge or his/her designee. Unexpended funds at year-end, if any, remain in this fund (Fund 197) and “roll-over” to the next year.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: TEEN COURT

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Revenues:			30,000	40,000

Personnel Services				
198-4804-719.10-12 Regular Salaries			\$ 40,070	\$ 42,214
198-4804-719.10-21 FICA			3,065	3,229
198-4804-719.10-22 Retirement Expense			3,947	4,158
198-4804-719.10-23 Life & Health Insurance			13,000	10,000
198-4804-719.10-24 Workers Comp Expense			267	255
Total Personnel Services			60,349	59,856

Operating Expenses				
198-4804-719.34-10 Other Contracted Services			10,000	10,000
198-4804-719.40-10 Travel Expenses			300	300
198-4804-719.41-10 Communications Recurring			500	500
198-4804-719.41-30 Postage Expense			500	450
198-4804-719.47-10 Printing & Binding			200	100
198-4804-719.48-10 Promotional Activities			200	100
198-4804-719.51-10 Office Supplies			700	600
198-4804-719.51-11 Office Equipment under \$1,000			500	500
198-4804-719.52-12 Other Operating Expenses			100	100
198-4804-719.54-10 Publications/Memberships			50	
Total Operating Expenses			13,050	12,650

FUND TOTAL		\$ 73,399		\$ 72,506
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Positions - See Section 7 for position detail		1.00		1.00
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Fiscal Year 2008 has a decrease of 1 % due to a reduction in health insurance costs.

BUDGET NARRATIVE:

Pursuant to § 938.19, Florida Statutes, and Flagler County Ordinance 2005-08, a court cost of \$3.00 is assessed in certain cases. The sum collected, less Clerk fees, are remitted to the County to aid in the funding of the Flagler County Teen Court Program. Unexpended funds at year-end, if any, remain in this fund (Fund 198) and “roll-over” to the next year.

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: EMERGENCY SERVICES

DIVISION: E-911

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues	911 Assessment	257,400	290,160	280,892	283,701
	Wireless	114,596	170,077	165,218	200,433
E - 911 Assessment					
Personnel Services					
302-1722-529.10-12	Regular Salaries	\$ 23,781	\$ 57,794	\$ 45,643	\$ 47,754
302-1722-529.10-14	Overtime	516	622		
302-1722-529.10-21	FICA	1,847	4,432	3,492	3,654
302-1722-529.10-22	Retirement Expense	1,828	4,911	4,496	4,704
302-1722-529.10-23	Life & Health Insurance	8,112	24,071	18,200	14,000
302-1722-529.10-24	Workers Comp Expense	55	396	304	288
Total Personnel Services		36,139	92,226	72,135	70,400
Operating Expenses					
302-1722-529.34-10	Other Contracted Services				15,196
302-1722-529.40-10	Travel Expenses	1,355	2,205	4,808	1,288
302-1722-529.41-10	Communications Recurring	2,372	2,676	3,758	3,340
302-1722-529.41-20	Communications Inst/Repr		224		
302-1722-529.41-30	Postage Expense	125	193	150	150
302-1722-529.44-10	Rentals & Leases	238,008	165,896	179,709	108,013
302-1722-529.46-10	Building/Equipment Repairs			600	600
302-1722-529.46-30	Maintenance Agreements				1,600
302-1722-529.46-40	Small Tools & Equipment		171	600	600
302-1722-529.47-10	Printing & Binding		247		600
302-1722-529.48-10	Promotional Activities				600
302-1722-529.51-10	Office Supplies		4,113	680	800
302-1722-529.51-11	Office Equip under \$1,000		281	400	1,860
302-1722-529.51-20	Data Processing Supplies		122	560	140
302-1722-529.52-12	Other Operating Expenses		60	500	200
302-1722-529.52-30	Data Processing Software		128	4,345	
302-1722-529.54-10	Publications/Memberships	182	226	425	400
302-1722-529.54-20	Conference/Seminar Regist		824	3,190	650
Total Operating Expenses		242,042	177,366	199,725	136,037
Capital Outlay					
302-1722-529.64-10	Equipment ¹		1,489		6,000
Total Capital Outlay			1,489		6,000
TOTAL DIVISION E-911		278,181	271,081	271,860	212,437

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

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

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
E-911 Wireless				
Personnel Services				
302-1723-529.10-12 Regular Salaries			\$	43,641
302-1723-529.10-21 FICA				3,339
302-1723-529.10-22 Retirement Expense				4,299
302-1723-529.10-23 Life & Health Insurance				10,000
302-1723-529.10-24 Workers Comp Expense				263
Total Personnel Services				61,542
Operating Expenses				
302-1723-529.34-10 Other Contracted Services				3,000
302-1723-529.41-20 Communications Inst/Repr				3,220
302-1723-529.44-10 Rentals & Leases	65,354	96,258	153,997	184,191
Total Operating Expenses	65,354	96,258	153,997	190,411
Transfers and Reserves				
302-4600-581.91-23 Budget Tranf to Sheriff	79,080			
302-5000-587.98-11 Designed for Future Use ¹			154,645	81,775
302-5000-587.98-12 E911 Wireless Reserves ¹			98,872	243,315
302-5000-587.98-41 Personal Service Reserves ¹			3,648	4,280
Total Transfers and Reserves	79,080		257,165	329,370
TOTAL DIVISION E-911 Wireless	422,615	367,339	683,022	793,760
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 2007-2008**

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

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Grant-Public Safety				
302-8094-529.51-20 Data Processing Supplies		\$ 4,137		
302-8604-529.64-10 Equipment		24,928		
Total Grant-Public Safety		29,065		
FUND TOTAL	\$ 422,615	\$ 396,404	\$ 683,142	\$ 793,760
Positions - See Section 7 for position detail	1.00	2.00	1.40	2.40

Fiscal Year 2008 has an increase of 16% due to the transfer of a Planner I position from Emergency Services Administration.

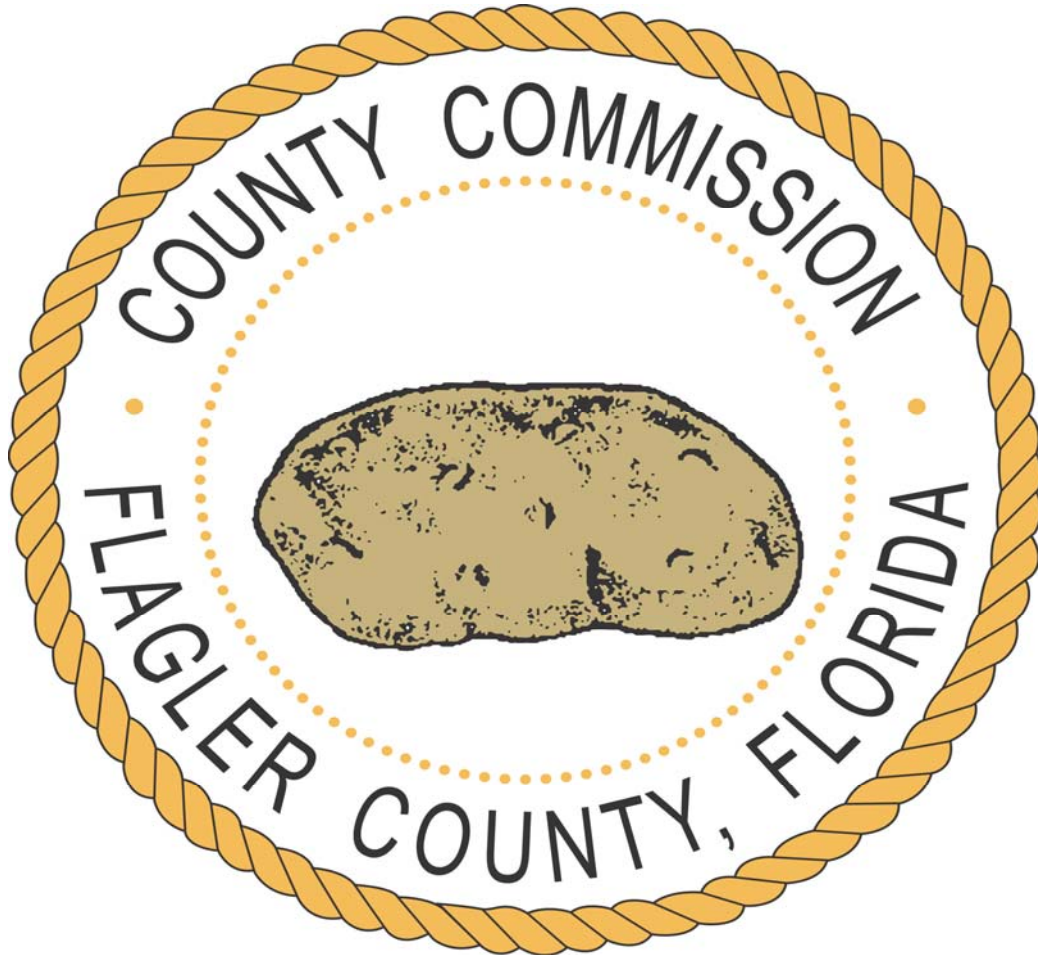
Program Description

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

Capital Outlay

3 - 800 mHz Radios	6,000
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¹ see pages 1-14 through 1-17 for reserves



Approved Budget Fiscal Year 2007-2008

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: DAYTONA NORTH SERVICE DISTRICT

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
702-4500-513.34-10 Other Contracted Services	\$ 15,834	\$ 7,990	\$ 5,000	\$ 8,400
702-4500-513.34-16 Comm Fees - Tax Collector	5,656	5,263	5,000	5,000
702-4500-513.34-19 Property Appraiser	3,953	3,950	4,000	4,000
702-4500-513.41-30 Postage Expense		803		
702-4500-513.51-11 Office Equipment under \$1000		401		
702-4500-519.43-10 Utilities Expense	7,583	8,919	9,174	9,300
702-4500-519.52-12 Other Operating Expenses		19		
702-4500-541.34-20 Governmental Services	161,211	256,353	129,765	171,601
702-4500-541.41-30 Postage Expense		1	200	500
702-4500-541.49-14 Landfill Tipping Fees	346	99	637	325
702-4500-541.51-10 Office Supplies	30		75	75
702-4500-541.52-12 Other Operating Expenses	27			
702-4500-541.53-10 Road Materials & Supplies	874	10,072	3,000	3,000
Total Operating Expenses	195,514	293,870	156,851	202,201
Capital Outlay				
702-4500-541.63-24 Avocado	1,701	36,350		
702-4500-541.63-38 Lancewood	258,160	708,048		
Total Capital Outlay	259,861	744,398		
Debt Service				
702-4500-541.72-30 Interest on Loan/Lease		1		
Total Debt Service		1		
Reserves				
702-5000-587.98-10 Reserves for Contingency			9,026	
702-5000-587.98-50 Reserves-Future Capital Outlay ¹			241,995	148,507
Total Reserves			251,021	148,507
FUND TOTAL	\$ 455,375	\$ 1,038,269	\$ 407,872	\$ 350,708

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: DAYTONA NORTH SERVICE DISTRICT (continued)

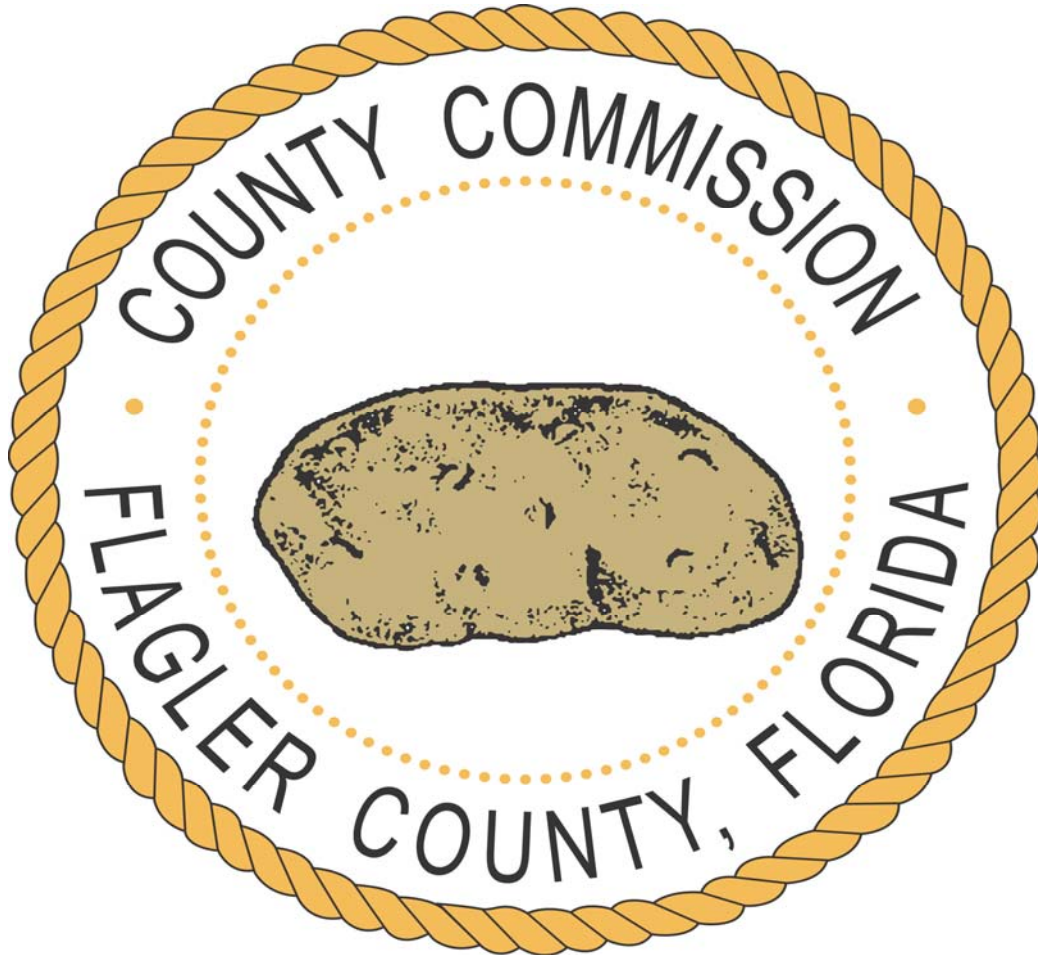
BUDGET NARRATIVE:

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

¹ see pages 1-14 through 1-17 for reserves



Approved Budget Fiscal Year 2007-2008

**APPROPRIATION SUMMARY
OTHER FUNDS**

Department	Budget		% Change	Positions	
	FY 07	FY 08		FY 07	FY 08
Limited Tax General Obligations	\$ 1,030,176	\$ 1,029,584	-0.1%		
Note Payable Colbert Lane	415,556	406,026	-2.3%		
Reserve - Colbert Lane	575,106	613,491	6.7%		
Bond Sinking - 2nd ESL	1,581,127	1,457,706	-7.8%		
Capital Construction Sinking	5,854,738	7,397,759	26.4%		
Judicial Center Bond Sinking	1,982,578	1,998,172	0.8%		
Environmentally Sensitive Lands	108,040	117,141	8.4%		
Beachfront Parks	1,271,248	1,350,428	6.2%		
Beachfront Park Maintenance	805,096	852,727	5.9%		
CPF Major Projects	22,298,227	1,626,386	-92.7%		
Airport	6,459,207	4,179,634	-35.3%	8.00	9.00
Solid Waste	2,052,172	1,869,081	-8.9%	2.50	2.50
Public Transportation	1,532,341	1,331,671	-13.1%	20.00	21.00
Utility	1,190,033	6,809,457	472.2%	4.00	3.50
Waste Management		1,579,192	100.0%		
Health Insurance	9,037,057	11,317,450	25.2%		
Total	\$ 56,192,702	\$ 43,935,905		34.50	36.00

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: LIMITED TAX GEN OBLIGATIONS BONDS

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Debt Service				
203-3600-517.71-10 Principal ¹	\$ 485,000	\$ 505,000	\$ 525,000	\$ 545,000
203-3600-517.72-10 Interest ¹	104,411	85,157	65,108	44,266
203-3600-517.73-10 Other Debt Service Costs	1,000	1,000	1,000	1,000
Total Debt Service	590,411	591,157	591,108	590,266
Investments				
203-4910-519.31-10 Professional Services				250
Total Investments				250
Reserves				
203-5000-587.98-11 Designated for Future Use			439,068	439,068
Total Reserves			439,068	439,068
FUND TOTAL	\$ 590,411	\$ 591,157	\$ 1,030,176	\$ 1,029,584

BUDGET NARRATIVE:

Limited Tax General Obligation and Refunding Bonds, in the amount of \$5,105,000 (dated December 29, 1998), were issued to refund the 1989 issue and finance the cost of the acquisition of certain environmentally sensitive lands located within the County, including but not limited to, water recharge areas and lands for parks and recreation at an interest rate of 3.97%.

The bonds are limited obligations of the County. The payment of principal and interest on the bonds are payable from and secured by a pledge of ad valorem taxes at a rate not to exceed one-third of one mill per year on all taxable property within the County. Principal payments are due on July 1 of each year. Interest payments are due on January 1 and July 1 of each year.

Board of County Commissioners approved the additional payment of \$439,068 toward principal during the last year of obligation and is carried forward within the reserve account.

¹ see pages 1-18 and 1-19 for debt service obligation

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: LIMITED TAX GEN OBLIGATIONS BONDS (continued)

HISTORY OF MILLAGE RATE:

Fiscal Year 1997	0.2200	Fiscal Year 2003	0.1670
Fiscal Year 1998	0.2200	Fiscal Year 2004	0.1387
Fiscal Year 1999	0.2667	Fiscal Year 2005	0.1086
Fiscal Year 2000	0.2667	Fiscal Year 2006	0.0756
Fiscal Year 2001	0.1479	Fiscal Year 2007	0.0536
Fiscal Year 2002	0.3300	Fiscal Year 2008	0.0454

Ammortization Schedule

Fiscal Year	Payment Due Date	Notional Amount	Principal Payment	Interest Payment	Total P&I
1999	01/01/99	\$ 5,105,000			
	07/01/99	4,800,000	305,000	102,460	407,460
2000	01/01/00	4,800,000		95,280	95,280
	07/01/00	4,400,000	400,000	95,280	495,280
2001	01/01/01	4,400,000		87,340	87,340
	07/01/01	3,985,000	415,000	87,340	502,340
2002	01/01/02	3,985,000		79,102	79,102
	07/01/02	3,550,000	435,000	79,102	514,102
2003	01/01/03	3,550,000		70,468	70,468
	07/01/03	3,100,000	450,000	70,468	520,468
2004	01/01/04	3,100,000		61,535	61,535
	07/01/04	2,630,000	470,000	61,535	531,535
2005	01/01/05	2,630,000		52,206	52,206
	07/01/05	2,145,000	485,000	52,206	537,206
2006	01/01/06	2,145,000		42,578	42,578
	07/01/06	1,640,000	505,000	42,578	547,578
2007	01/01/07	1,640,000		32,554	32,554
	07/01/07	1,115,000	525,000	32,554	557,554
2008	01/01/08	1,115,000		22,133	22,133
	07/01/08	570,000	545,000	22,133	567,133
2009	01/01/09	570,000		11,315	11,315
	07/01/09	0	570,000	11,315	581,315
		TOTALS	\$ 5,105,000	\$ 1,211,480	\$ 6,316,480

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: NOTE PAYABLE COLBERT LANE FUND

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses				
207-3600-517.34-16 Tax Collector Fees	\$ 7,806	\$ 8,446	\$ 10,572	\$ 12,801
207-3600-517.34-19 Property Appraiser Fees		3,438		
Total Operating Expenses	7,806	11,884	10,572	12,801
Debt Service				
207-3600-517.71-10 Principal	310,000	310,000	310,000	310,000
207-3600-517.72-10 Interest	118,730	106,857	94,984	83,225
Total Debt Service	428,730	416,857	404,984	393,225
FUND TOTAL	\$ 436,536	\$ 428,741	\$ 415,556	\$ 406,026

BUDGET NARRATIVE:

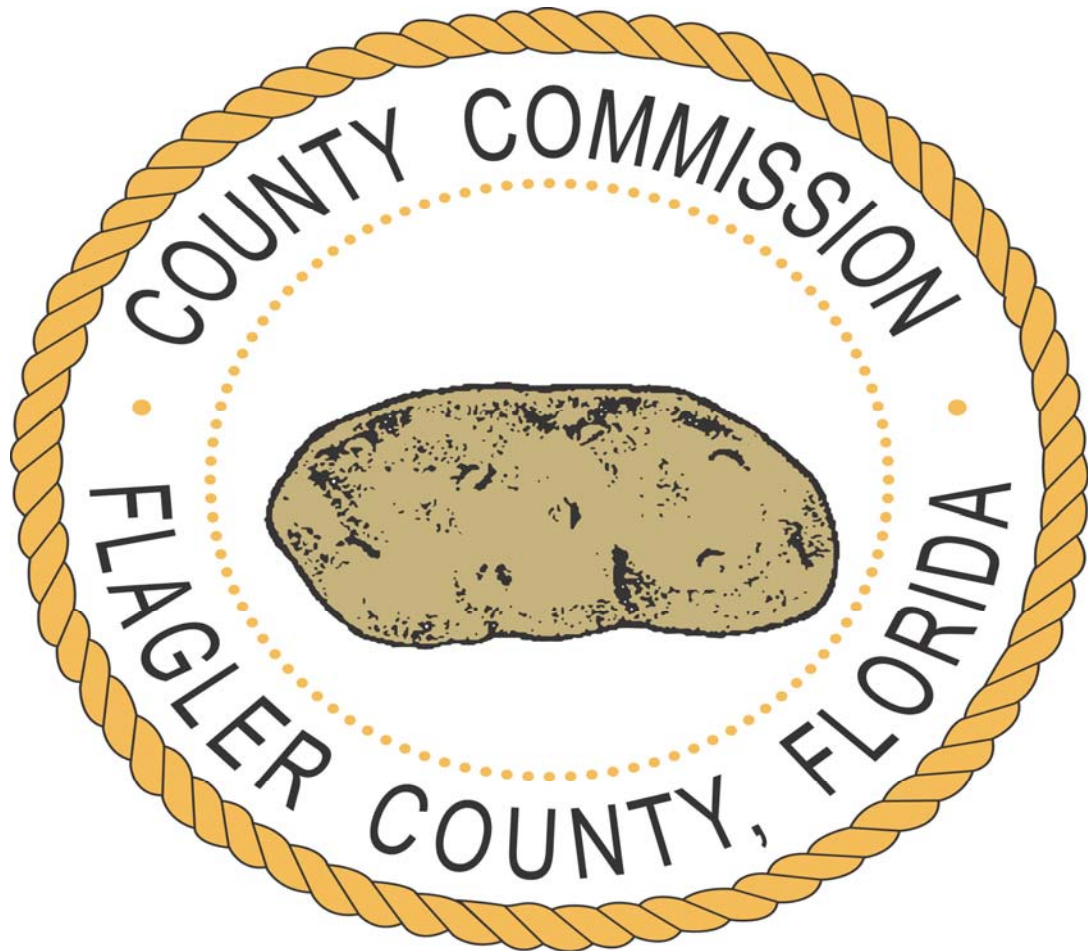
The Special Assessment Bond for Colbert Lane was refinanced to take advantage of a lower interest rate with Bank of America. Last payment scheduled is for July 2014. Prior year's debt service was appropriated in fund 206 Special Assessment Revenue Bond Fund. The required reserves needed in bond financing was realigned to fund 208 to be used in last year of debt service.

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: NOTE PAYABLE COLBERT LANE FUND (Continued)

Ammortization Schedule

Fiscal Year	Payment Due Date	Notional Amount	Principal Payment	Interest Payment	Total P&I
		\$ 3,730,000			
2003	07/01/03	3,415,000	315,000	73,974	388,974
2004	01/01/04	3,415,000		65,935	65,935
	07/01/04	3,100,000	315,000	65,040	380,040
2005	01/01/05	3,100,000		59,689	59,689
	07/01/05	2,790,000	310,000	58,877	368,877
2006	01/01/06	2,790,000		53,868	53,868
	07/01/06	2,480,000	310,000	52,989	362,989
2007	01/01/07	2,480,000		47,882	47,882
	07/01/07	2,170,000	310,000	47,102	357,102
2008	01/01/08	2,170,000		41,897	41,897
	07/01/08	1,860,000	310,000	41,328	351,328
2009	01/01/09	1,860,000		35,814	35,814
	07/01/09	1,550,000	310,000	35,326	345,326
2010	01/01/10	1,550,000		29,926	29,926
	07/01/10	1,240,000	310,000	29,439	339,439
2011	01/01/11	1,240,000		23,941	23,941
	07/01/11	930,000	310,000	23,551	333,551
2012	01/01/12	930,000		17,956	17,956
	07/01/12	620,000	310,000	17,712	327,712
2013	01/01/13	620,000		11,938	11,938
	07/01/13	310,000	310,000	11,775	321,775
2014	01/01/14	310,000		5,985	5,985
	07/01/14	0	310,000	5,888	315,888
TOTALS			\$ 3,730,000	\$ 857,832	\$ 4,587,832



Approved Budget Fiscal Year 2007-2008

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: RESERVE COLBERT LANE FUND

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Reserves				
208-5000-587.98-10 Reserve for Future Use ¹			\$ 575,106	\$ 613,491
Total Reserves			575,106	613,491
FUND TOTAL			<u>\$ 575,106</u>	<u>\$ 613,491</u>

BUDGET NARRATIVE:

Monies were previously set aside in a reserve account, as outlined in Revenue Bond guidelines in Fund 206 which was the original debt service fund, then realigned to this fund. These reserves will be applied towards the debt service scheduled for Fiscal Year 2014.

¹ see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: BOND SINKING - 2ND ESL FUND

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Debt Service				
209-3600-517.71-10 Principal	\$ 150,000	\$ 455,000	\$ 470,000	\$ 485,000
209-3600-517.72-10 Interest	72,671	215,344	201,694	187,594
209-3600-517.73-10 Other Debt Service Costs	825	766	20,000	1,000
Total Debt Service	223,496	671,110	691,694	673,594
Investments				
209-4910-519.31-10 Professional Services		396		800
Total Investments		396		800
Reserves				
209-5000-587.98-11 Reserve for Future Use ¹			889,433	783,312
Total Reserves			889,433	783,312
FUND TOTAL	\$ 223,496	\$ 671,506	\$ 1,581,127	\$ 1,457,706

BUDGET NARRATIVE:

Qualified electors residing in Flagler County approved a bond referendum, held November 5, 2002, to issue General Obligation Bonds in an amount not to exceed \$6,700,000 for a term not exceeding fourteen (14) years payable from ad valorem taxes levied at a rate not exceeding 0.163 mills on all taxable property in the County. The purpose is to finance acquisition of environmentally sensitive lands, including but not limited to, water recharge, parks, and recreation areas in Flagler County as provided in Resolution No. 2002-97 adopted by the Flagler County Board of County Commissioners on September 12, 2002. Reserve is prior year taxes collected waiting for final execution of bond issuance. Monies applied to final year payout.

HISTORY OF MILLAGE RATE:

Fiscal Year 2004	0.1630
Fiscal Year 2005	0.1040
Fiscal Year 2006	0.0721
Fiscal Year 2006	0.0525
Fiscal Year 2007	0.0525
Fiscal Year 2008	0.0436

¹ see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: BOND SINKING - 2ND ESL FUND (continued)

Ammortization Schedule

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2005	Mar-05			
	Jul-05	\$ 150,000	\$ 72,671	\$ 222,671
2006	Jan-06		107,672	
	Jul-06	455,000	107,672	670,344
2007	Jan-07		100,847	
	Jul-07	470,000	100,847	671,694
2008	Jan-08		93,797	
	Jul-08	485,000	93,797	672,594
2009	Jan-09		86,522	
	Jul-09	495,000	86,522	668,044
2010	Jan-10		79,097	
	Jul-10	510,000	79,097	668,194
2011	Jan-11		70,809	
	Jul-11	530,000	70,809	671,619
2012	Jan-12		62,197	
	Jul-12	545,000	62,197	669,394
2013	Jan-13		53,341	
	Jul-13	565,000	53,341	671,681
2014	Jan-14		43,453	
	Jul-14	585,000	43,453	671,906
2015	Jan-15		33,216	
	Jul-15	605,000	33,216	671,431
2016	Jan-16		22,628	
	Jul-16	625,000	22,628	670,256
2017	Jan-17		11,691	
	Jul-17	645,000	11,691	668,381
TOTALS		\$ 6,665,000	\$ 1,603,208	\$ 8,268,208

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: CAPITAL CONSTRUCTION SINKING FUND

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Revenues				
1/2 ¢ Local Option Sales Tax			1,318,167	1,230,306
Communication Services Tax			286,832	259,560
Interfund Transfer				1,031,060
Debt Service				
210-3600-517.71-10 Principal on Bonds/Notes			\$ 1,140,000	\$ 1,200,000
210-3600-517.72-10 Interest on Bonds/Notes		750,844	1,431,470	1,392,470
210-3600-517.73-10 Other Debt Services Costs			4,000	4,000
Total Debt Service		750,844	2,575,470	2,596,470
Investments				
210-4910-519.31-10 Professional Services		1,472		
Total Investments		1,472		
Reserves				
210-5000-587.98-11 Designated for Future Use ¹			767,596	2,289,617
210-5000-587.98-40 Special Bond Reserve ¹			2,511,672	2,511,672
Total Reserves			3,279,268	4,801,289
FUND TOTAL		\$ 752,316	\$ 5,854,738	\$ 7,397,759

BUDGET NARRATIVE:

Board of County Commissioners (BOCC) approved a resolution on June 21, 2004 obtaining reimbursement of certain costs related to acquiring, constructing, and equipping certain capital facilities. If the County issues revenue bonds to fund facilities, the resolution allows reimbursement of money spent prior to bond issuance to the general fund or the source of funding. The Commission intends to pay such tax-exempt debt with general County revenues, one of which is the .5% Discretionary Infrastructure Surtax levied through Ordinance No. 2002-17.

Ammortization Schedule

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2006	Oct-05			
	Apr-06		750,844	
	Sep-06		738,535	1,489,379
2007	Oct-06	1,140,000		
	Apr-07		715,735	
	Sep-07		715,735	2,571,470

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: CAPITAL CONSTRUCTION SINKING FUND

Ammortization Schedule (continued)

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2006	Oct-05			
	Apr-06		750,844	
	Sep-06		738,535	1,489,379
2007	Oct-06	1,140,000		
	Apr-07		715,735	
	Sep-07		715,735	2,571,470
2008	Oct-07	1,200,000		
	Apr-08		696,235	
	Sep-08		696,235	2,592,470
2009	Oct-08	1,235,000		
	Apr-09		676,166	
	Sep-09		676,166	2,587,333
2010	Oct-09	1,275,000		
	Apr-10		653,854	
	Sep-10		653,854	2,582,708
2011	Oct-10	1,320,000		
	Apr-11		633,394	
	Sep-11		633,394	2,586,788
2012	Oct-11	1,365,000		
	Apr-12		606,094	
	Sep-12		606,094	2,577,188
2013	Oct-12	1,420,000		
	Apr-13		577,694	
	Sep-13		577,694	2,575,388
2014	Oct-13	665,000		
	Apr-14		563,563	
	Sep-14		563,563	1,792,125
2015	Oct-14	695,000		
	Apr-15		550,531	
	Sep-15		550,531	1,796,063
2016	Oct-15	720,000		
	Apr-16		536,131	
	Sep-16		536,131	1,792,263
2017	Oct-16	750,000		
	Apr-17		521,131	
	Sep-17		521,131	1,792,263
2018	Oct-17	780,000		
	Apr-18		505,531	
	Sep-18		505,531	1,791,063
2019	Oct-18	810,000		
	Apr-19		489,331	
	Sep-19		489,331	1,788,663

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: CAPITAL CONSTRUCTION SINKING FUND

Ammortization Schedule (continued)

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2020	Oct-19	840,000		
	Apr-20		472,531	
	Sep-20		472,531	1,785,063
2021	Oct-20	875,000		
	Apr-21		455,031	
	Sep-21		455,031	1,785,063
2022	Oct-21	910,000		
	Apr-22		436,263	
	Sep-22		436,263	1,782,525
2023	Oct-22	950,000		
	Apr-23		416,669	
	Sep-23		416,669	1,783,338
2024	Oct-23	990,000		
	Apr-24		396,250	
	Sep-24		396,250	1,782,500
2025	Oct-24	1,030,000		
	Apr-25		374,363	
	Sep-25		374,363	1,778,725
2026	Oct-25	1,070,000		
	Apr-26		351,625	
	Sep-26		351,625	1,773,250
2027	Oct-26	1,120,000		
	Apr-27		323,625	
	Sep-27		323,625	1,767,250
2028	Oct-27	1,175,000		
	Apr-28		294,250	
	Sep-28		294,250	1,763,500
2029	Oct-28	1,230,000		
	Apr-29		263,500	
	Sep-29		263,500	1,757,000
2030	Oct-29	1,295,000		
	Apr-30		231,125	
	Sep-30		231,125	1,757,250
2031	Oct-30	1,360,000		
	Apr-31		197,125	
	Sep-31		197,125	1,754,250
2032	Oct-31	1,425,000		
	Apr-32		161,500	
	Sep-32		161,500	1,748,000
2033	Oct-32	1,500,000		
	Apr-33		124,000	
	Sep-33		124,000	1,748,000
2034	Oct-33	1,575,000		
	Apr-34		84,625	
	Sep-34		84,625	1,744,250

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: CAPITAL CONSTRUCTION SINKING FUND

Ammortization Schedule (continued)

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2035	Oct-34	1,650,000		
	Apr-35		43,375	
	Sep-35		43,375	1,736,750
<hr/>				
2036	Oct-35	1,735,000		
	Apr-35			
	Sep-35			1,735,000
<hr/>				
TOTALS		34,105,000	26,191,871	60,296,871

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: JUDICIAL CENTER BOND SINK

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Revenues: Ad Valorem Taxes				2,070,634
Debt Service				
211-3600-517.71-10 Principal on Bonds/Notes		\$ 495,000	\$ 610,000	\$ 630,000
211-3600-517.72-10 Interest on Bonds/Notes		1,152,856	1,368,578	1,350,278
211-3600-517.73-10 Other Debt Services Costs			4,000	4,000
211-4910-519.31-10 Professional Services				13,894
Total Debt Service		1,647,856	1,982,578	1,998,172
FUND TOTAL		\$ 1,647,856	\$ 1,982,578	\$ 1,998,172

BUDGET NARRATIVE:

Pursuant to the Referendum Resolution, the County ordered a bond referendum election to be held to determine whether the County could issue not to exceed \$33,000,000 in aggregate principal amount of general obligation bonds. The bonds would fund the constructing of a new judicial center. On November 2, 2004, a majority of the qualified electors of the County voting at such referendum election approved the issuance of such bonds. The amount of the bonds totaled \$32,990,000 with a maturity date of 2035.

Fiscal Year 2008 Millage Rate: 0.1694

Ammortization Schedule

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2006	Jan-06		\$ 461,143	
	Jul-06	495,000	691,714	1,647,856
2007	Jan-07		684,289	
	Jul-07	610,000	684,289	1,978,578
2008	Jan-08		675,139	
	Jul-08	630,000	675,139	1,980,278
2009	Jan-09		664,901	
	Jul-09	650,000	664,901	1,979,803
2010	Jan-10		653,526	
	Jul-10	670,000	653,526	1,977,053
2011	Jan-11		641,801	
	Jul-11	695,000	641,801	1,978,603
2012	Jan-12		629,639	
	Jul-12	720,000	629,639	1,979,278
2013	Jan-13		616,139	
	Jul-13	745,000	616,139	1,977,278
2014	Jan-14		597,514	
	Jul-14	785,000	597,514	1,980,028
2015	Jan-15		577,889	
	Jul-15	820,000	577,889	1,975,778

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: JUDICIAL CENTER BOND SINK (continued)

Ammortization Schedule (continued)

Fiscal Year	Date Due	Principal Payment	Interest Payment	Total P&I
2016	Jan-16		\$ 557,389	
	Jul-16	865,000	557,389	1,979,778
2017	Jan-17		538,467	
	Jul-17	900,000	538,467	1,976,934
2018	Jan-18		520,467	
	Jul-18	935,000	520,467	1,975,934
2019	Jan-19		501,767	
	Jul-19	975,000	501,767	1,978,534
2020	Jan-20		482,267	
	Jul-20	1,015,000	482,267	1,979,534
2021	Jan-21		461,967	
	Jul-21	1,055,000	461,967	1,978,934
2022	Jan-22		440,339	
	Jul-22	1,100,000	440,339	1,980,679
2023	Jan-23		417,789	
	Jul-23	1,145,000	417,789	1,980,579
2024	Jan-24		394,031	
	Jul-24	1,190,000	394,031	1,978,061
2025	Jan-25		369,041	
	Jul-25	1,240,000	369,041	1,978,081
2026	Jan-26		342,691	
	Jul-26	1,295,000	342,691	1,980,381
2027	Jan-27		315,172	
	Jul-27	1,345,000	315,172	1,975,344
2028	Jan-28		286,254	
	Jul-28	1,405,000	286,254	1,977,509
2029	Jan-29		256,047	
	Jul-29	1,465,000	256,047	1,977,094
2030	Jan-30		224,000	
	Jul-30	1,530,000	224,000	1,978,000
2031	Jan-31		190,531	
	Jul-31	1,595,000	190,531	1,976,063
2032	Jan-32		155,641	
	Jul-32	1,665,000	155,641	1,976,281
2033	Jan-33		119,219	
	Jul-33	1,740,000	119,219	1,978,438
2034	Jan-34		81,156	
	Jul-34	1,815,000	81,156	1,977,313
2035	Jan-35		41,453	
	Jul-35	1,895,000	41,453	1,977,906
TOTALS		\$ 32,990,000	\$ 26,025,903	\$ 59,015,903

**Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008**

DEPARTMENT: ENVIRONMENTALLY SENSITIVE LANDS

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
303-5200-537.61-10 Land & Permanent Easements ¹			\$ 108,040	\$ 117,141
Total Capital Outlay			108,040	117,141
FUND TOTAL			<u>\$ 108,040</u>	<u>\$ 117,141</u>

BUDGET NARRATIVE:

An ordinance was passed by the Board of County Commissioners (BOCC) establishing an Advisory Committee for recommendations to the BOCC to acquire and manage environmentally sensitive lands, recreation areas and water recharge areas beginning in 1989. The Committee consists of seven members appointed by the Board of County Commissioners.

Due to the ruling from the Department of Revenue, based on Senate Bill No. 104, any future obligation would require that the proposed millage be part of the 10-Mill Cap.

¹ see pages 1-32 through 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: BEACHFRONT PARKS FUND

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Investments				
307-4910-572.31-10 Professional Services		\$ 492		\$ 780
Total Investments		492		780
Reserves				
307-5000-587.98-50 Reserve-Future Capital Outlay ¹			1,248,958	1,066,417
Total Reserves			1,248,958	1,066,417
Recreation				
307-6010-572.34-20 Governmental Services ²			7,000	45,000
307-6010-572.62-10 Buildings			15,290	
307-6010-572.63-10 Improvements Other Than Bldg ²				238,231
Total Recreation			22,290	283,231
Grants				
307-8093-541.34-10 Other Contracted Services	36,574			
307-8093-541.41-30 Postage Expense	958			
Total Grants	37,532			
FUND TOTAL	\$ 37,532	\$ 492	\$ 1,271,248	\$ 1,350,428

BUDGET NARRATIVE:

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

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

¹ see pages 1-14 through 1-17 for reserves

² see pages 1-33 through 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: BEACHFRONT MAINTENANCE FUND
DIVISION: BEACHFRONT PARKS

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Investments				
308-4910-519.31-10 Professional Services		\$ 112		\$ 384
Total Investments		112		384
Reserves				
308-5000-587.98-50 Reserve-Future Capital ¹			805,096	852,343
Total Reserves			805,096	852,343
FUND TOTAL		\$ 112	\$ 805,096	\$ 852,727

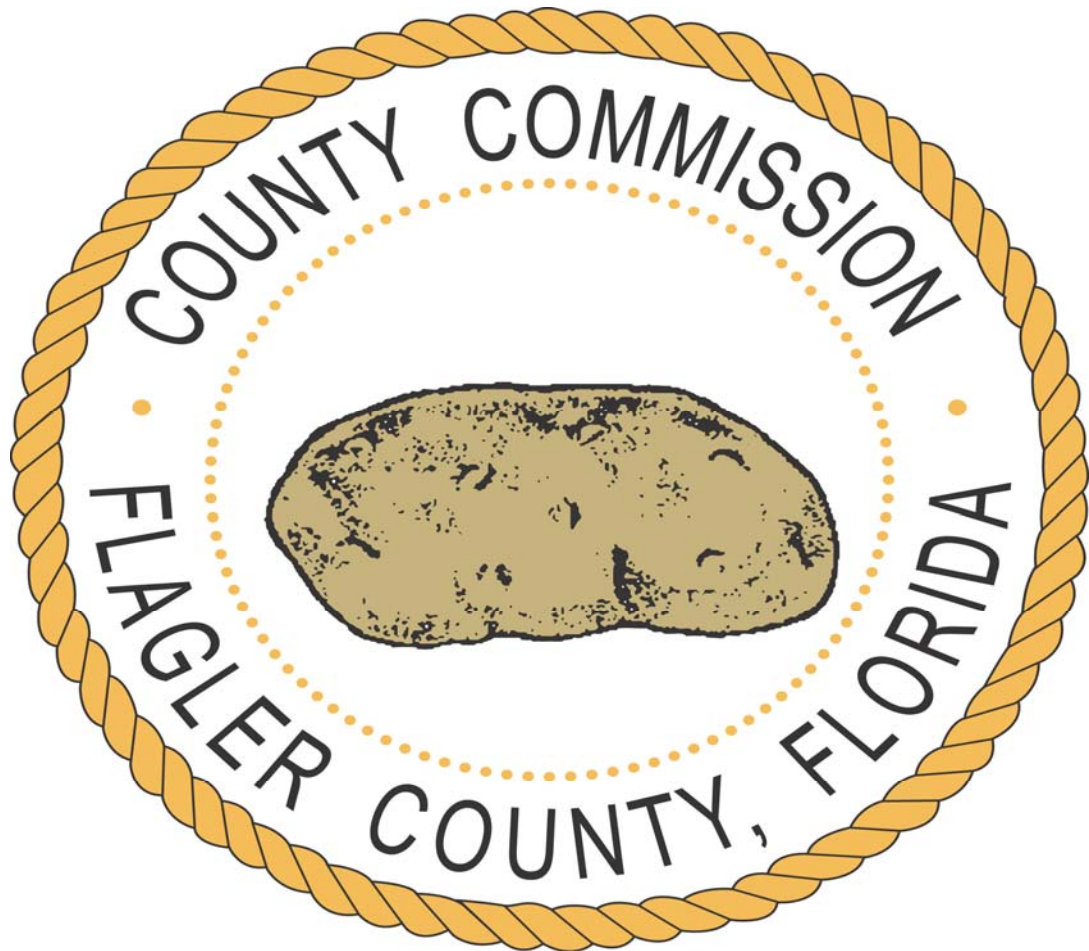
BUDGET NARRATIVE:

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

In exchange for 33 acres of property known as the 16th Road Park, the County received a 47.01 acre parcel known as the Mala Compra Beach Front Park on a 306.98 acre parcel known as the Mala Compra Greenway located along S.R. A-1-A.

Fund 308 was established with \$600,000 of the total contribution to be deposited in an interest-bearing account as a trust fund for the maintenance of the Parks. Parks maintenance is to be provided from the interest generated on the Park Maintenance Trust Fund. In the event these monies are insufficient in any given year to cover the maintenance costs, up to 10% of the principal may be used to cover these costs. Monies are placed in reserves until construction of parks are completed in Fund 307.

¹ see pages 1-14 through 1-17 for reserves



Approved Budget Fiscal Year 2007-2008

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: CPF MAJOR PROJECTS FUND

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Interfund Transfer				
309-4600-581.91-14 Transfer to CIP Sking Fund		\$ 2,254,774		
Total Interfund Transfer		2,254,774		
Investments				
309-4910-519.31-10 Professional Services		15,839		
Total Investments		15,839		
Reserves				
309-5000-587.98-50 Reserve - Future Capital OL			598,369	
Total Reserves			598,369	
Personnel Services				
309-6000-512.10-13 Other Salaries & Wages	7,545	27,748		
309-6000-512.10-14 Overtime	1,000	5,895		
309-6000-512.10-21 FICA	654	2,574		
309-6000-512.10-24 Workers Comp Expense	21			
Total Personnel Services	9,220	36,217		
Operating Expenses				
309-6000-512.31-10 Professional Services	1,107	(5,619)		
309-6000-512.34-20 Governmental Services	847,072	1,335,145	299,250	
309-6000-512.46-40 Small Tools & Equipment		6,010		
309-6000-512.51-11 Office Equipment under \$1,000		39,797	338,340	
309-6000-525.34-10 Other Contracted Services		27,698		
309-6000-525.34-20 Governmental Services	32,776	10,063		
309-6000-525.41-20 Communications Inst/Repair	1,714	13,262		
309-6000-525.43-10 Utilities Expense		5,749		
309-6000-525.44-10 Rentals & Leases		81,000		
309-6000-525.46-40 Small Tools & Equipment		20,820		
309-6000-525.51-11 Office Equipment under \$1000		198,349		
309-6000-525.51-20 Data Processing Supplies		5,543		
309-6000-525.52-12 Other Operating Expenses		4,228		
309-6000-572.34-20 Governmental Services	13,538	11,340	335,000	197,128
Total Operating Expenses	896,207	1,753,385	972,590	197,128

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: CPF MAJOR PROJECTS FUND (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Outlay				
309-6000-512.62-10 Buildings - Administrative	\$ 1,840,019	\$ 33,750,381	\$ 15,856,276	
309-6000-512.62-99 Contra Buildings	(585,889)	(7,118,271)		
309-6000-512.63-10 Improvmts Other Than Building	1,810,911	2,277,088	4,177,151	
309-6000-512.63-99 Contra Improvement Other	(441,144)	(516,354)		
309-6000-512.64-10 Equipment		96,747	23,537	
309-6000-519.63-10 Improvmts Other Than Building	(140)	229		
309-6000-525.62-10 Buildings - EOC	1,146,546	4,014,286		
309-6000-525.63-10 Improvmts Other Than Building			92,059	
309-6000-525.64-10 Equipment		1,027,919	30,000	
309-6000-525.68-10 Leasehold Improvements	7,605	9,346		
309-6000-572.62-10 Buildings - Covered Arena ¹	1,075,262	70,879	548,245	1,429,258
309-6000-572.63-10 Improvmts Other Than Building	12,175	14,956		
Total Capital Outlay	4,865,345	33,627,206	20,727,268	1,429,258
Debt Service				
309-6000-512.72-30 Interest on Loan/Lease	3,460	29,943		
309-6000-512.73-20 Bond Issuance Costs	835,626	1,119		
309-6000-525.73-20 Bond Issuance Costs	135,177	74		
309-6000-572.73-20 Bond Issuance Costs	35,375	19		
Total Debt Service	1,009,638	31,155		
FUND TOTAL	\$ 6,780,410	\$ 37,718,576	\$ 22,298,227	\$ 1,626,386

BUDGET NARRATIVE:

Board of County Commissioners (BOCC) approved a resolution on June 21, 2004 obtaining reimbursement of certain costs related to acquiring, constructing, and equipping certain capital facilities. If the County issues revenue bonds to fund facilities, the resolution allows reimbursement of money spent prior to bond issuance to the general fund or the source of funding. The Commission intends to pay such tax-exempt debt with general County revenues, one of which is the .5% Discretionary Infrastructure Surtax levied through Ordinance No. 2002-17.

¹ see pages 1-32 through 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: AIRPORT FUND

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Rentals	333,951	498,808	685,896	682,250
	Aviation & Jet Fuel	1,081,655	1,893,872	2,653,970	2,688,000
	Grants	594,991	244,019	288,543	288,134

Personnel Services

401-4100-542.10-12	Regular Salaries	\$ 182,858	\$ 244,220	\$ 277,879	\$ 317,271
401-4100-542.10-13	Other Salaries & Wages	8,464	10,305	18,614	
401-4100-542.10-14	Overtime	7,111	11,706	9,000	26,000
401-4100-542.10-21	FICA	15,113	20,271	23,370	24,793
401-4100-542.10-22	Retirement Expense	14,350	22,038	28,258	33,388
401-4100-542.10-23	Life & Health Insurance	53,911	88,836	104,000	89,167
401-4100-542.10-24	Workers Comp Expense	3,775	12,827	13,880	13,811

Total Personnel Services		285,582	410,203	475,001	504,430
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Operating Expenses

401-4100-537.34-10	Other Contracted Services				21,000
401-4100-542.31-10	Professional Services		300	47,000	55,000
401-4100-542.34-10	Other Contracted Services	4,292	7,164	10,700	108,850
401-4100-542.34-20	Governmental Services	228	315		6,500
401-4100-542.40-10	Travel Expenses	1,060	3,379	5,200	5,200
401-4100-542.41-10	Communications Recurring	6,583	6,657	10,380	8,340
401-4100-542.41-20	Communications Inst/Repair	245	7	250	3,500
401-4100-542.41-30	Postage Expense	253	546	600	600
401-4100-542.43-10	Utilities Expense	34,067	37,174	40,000	58,200
401-4100-542.44-10	Rentals & Leases	4,517	5,746	5,740	12,200
401-4100-542.45-10	General Liability Ins	8,500	8,500	9,500	12,100
401-4100-542.45-20	Vehicle Insurance	1,802	3,959	8,500	7,500
401-4100-542.45-60	Other Insurance & Bonds		44		
401-4100-542.46-10	Building/Equipment Repairs	6,306	19,653	14,000	49,500
401-4100-542.46-20	Vehicle Repair	6,715	7,748	7,000	9,000
401-4100-542.46-30	Maintenance Agreements	8,073	8,668	9,900	8,200
401-4100-542.46-40	Small Tools & Equipment	753	4,140	5,600	4,550
401-4100-542.47-10	Printing & Binding	365	148	350	1,200
401-4100-542.48-10	Promotional Activities			1,500	3,500
401-4100-542.49-10	Other Current Charges	28,590	45,592	40,000	54,100
401-4100-542.49-15	Advertising	266	196	1,350	500
401-4100-542.49-91	Write Offs/shortages	(566)	171		

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: AIRPORT (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses (continued):				
401-4100-542.51-10 Office Supplies	\$ 1,401	\$ 942	\$ 1,200	\$ 1,200
401-4100-542.51-11 Office Equipt under \$1,000	352	966	1,000	1,800
401-4100-542.51-20 Data Processing Supplies	165	281	150	340
401-4100-542.52-10 Gas, Oil & Lubricants	6,610	7,481	6,000	8,000
401-4100-542.52-12 Other Operating Expenses	1,700	5,135	6,600	7,850
401-4100-542.52-16 Aviation Oil & Jet Fuel	587,800	466,729	518,400	450,000
401-4100-542.52-17 Jet Fuel (Jet A)	248,451	889,033	1,350,000	1,404,000
401-4100-542.52-20 Clothing & Wearing Apparel		813	1,400	1,500
401-4100-542.52-30 Data Processing Software		747	650	1,550
401-4100-542.54-10 Publications/Memberships	905	469	2,400	2,200
401-4100-542.54-20 Conference/Seminar Registration	200	2,994	2,000	2,000
401-4100-542.59-10 Depreciation Expense	273,404	570,382		
Total Operating Expenses	1,233,037	2,106,079	2,107,370	2,309,980
Capital Outlay				
401-4100-542.64-10 Equipment	3,356		35,120	46,500
Total Capital Outlay	3,356		35,120	46,500
Debt Service				
401-4100-542.71-30 Principal on Loan/Lease ¹			152,401	108,083
401-4100-542.72-30 Interest on Loan/Lease ¹	82,484	124,748	261,654	204,146
401-4100-542.73-10 Other Debt Service Costs		7,642		
Total Debt Service	82,484	132,390	414,055	312,229
Subtotal Airport Operating	1,604,459	2,648,672	3,031,546	3,173,139
Reserves				
401-5000-587.98-10 Reserve for Contingencies			2,470,300	
401-5000-587.98-41 Personal Services Reserve ²			4,414	6,951
401-5000-587.98-50 Reserve Future Capital ²				673,450
Total Reserves			2,474,714	680,401

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: AIRPORT (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Capital Improvements				
401-6000-542.34-10 Other Contracted Services		\$ 4,297		
401-6000-542.34-20 Government Services			303,970	
401-6000-542.46-40 Small Tools & Equipment		254		
401-6000-542.63-10 Improvements Other Than Bldg ³			297,375	11,520
Total Capital Improvements		4,551	601,345	11,520
Grants				
401-8097-542.63-10 Security Enhancements			149,652	
401-8208-542.62-10 Buildings ³			171,990	36,379
401-8209-542.63-10 Improvements Other Than Bldg			29,960	
401-8215-542.63-10 Improvements Other Than Bldg ⁴				278,195
Total Grants			351,602	314,574
FUND TOTAL	\$ 1,604,459	\$ 2,653,223	\$ 6,459,207	\$ 4,179,634

Positions - See Section 7 for position detail	7.00	8.00	8.00	9.00
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Fiscal Year 2008 has a 35.2% decrease due to not securing a loan in fiscal year 2007 for capital improvement projects offset by the addition of an Airport Attendant position.

Program Description - See pages 8-1 through 8-13.

Capital Outlay

File Server	10,000
Mid-size Utility Vehicle	24,000
Unicom VHF Air Band Base Station	2,000
Refrigerator	2,500
Bi-Amp Digital Antenna	5,000
Chemical Sprayer	3,000

¹ see pages 1-18 and 1-19 for debt service obligation

² see pages 1-14 through 1-17 for reserves

³ see pages 1-32 through 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: SOLID WASTE

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Fees	767,880	194,599		
	Grant	191,165	191,176	191,176	277,316
Personnel Services					
402-3020-534.10-12	Regular Salaries	\$ 197,685	\$ 159,001	\$ 26,341	
402-3020-534.10-14	Overtime	6,502	4,950		
402-3020-534.10-21	FICA	15,168	12,220	2,015	
402-3020-534.10-22	Retirement Expense	15,407	13,819	2,595	
402-3020-534.10-23	Life & Health Insurance	54,925	64,041	6,500	
402-3020-534.10-24	Workers Comp Expense	9,808	19,198	2,624	
Total Personnel Services		299,495	273,229	40,075	
Operating Expenses					
402-3020-534.31-10	Professional Services	8,971	117,585	30,000	16,585
402-3020-534.34-10	Other Contracted Services	55,701	56,841		
402-3020-534.34-20	Governmental Services		47,571		
402-3020-534.40-10	Travel Expenses	855	425		
402-3020-534.41-10	Communications Recurring	1,821	1,805		
402-3020-534.41-20	Communications Inst/Repair	182	85		
402-3020-534.41-30	Postage Expense	123	80		
402-3020-534.43-10	Utilities Expense	2,683	272		
402-3020-534.44-10	Rentals & Leases	3,529	5,765		
402-3020-534.45-20	Vehicle Insurance	3,532	1,566		
402-3020-534.46-10	Building/Equipment Repairs	4,911	2,331		
402-3020-534.46-20	Vehicle Repair	16,683	13,749		
402-3020-534.46-30	Maintenance Agreements	392	552		
402-3020-534.46-40	Small Tools & Equip	1,877	3,940		
402-3020-534.47-10	Printing & Binding	157	45		
402-3020-534.49-10	Other Current Charges	145			
402-3020-534.49-15	Advertising	166	173		
402-3020-534.49-16	Prov closure/ lng term care	(35,309)	34,016		
402-3020-534.49-91	Write Offs/Shortages	78,412			
402-3020-534.51-10	Office Supplies	647	138		
402-3020-534.51-11	Office Equipment under \$1,000	1,212	403		
402-3020-534.51-20	Data Processing Supplies	389			
402-3020-534.52-10	Gas, Oil & Lubricants	26,533	16,086		
402-3020-534.52-12	Other Operating Expenses	5,853	6,680		
402-3020-534.52-20	Clothing & Wearing Apparel	566			

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: SOLID WASTE (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expense (continued)				
402-3020-534.54-10 Publications / Memberships		\$ 42		
402-3020-534.54-20 Conference/Seminar Registration	75			
402-3020-534.54-21 Employee Education/Training	920			
402-3020-534.59-10 Depreciation Expenses	120,021	101,759		
Total Operating Expenses	301,047	411,909	30,000	16,585
Department Total	600,542	685,138	70,075	16,585
Interfund Transfers				
402-4600-581.91-10 Interfund Transfer	66,631	66,630	33,750	
Total Interfund Transfers	66,631	66,630	33,750	
Investments				
402-4910-534.31-10 Professional Services		1,096		
Total Investments		1,096		
Reserves				
402-5000-587.98-10 Reserve for Contingency ¹			1,127,143	1,577,091
402-5000-587.98-41 Personnel Services Reserve ¹				2,156
402-5000-587.98-50 Reserve-Future Capital			330,028	
402-5000-587.98-56 Reserve-Future Capital O/L			300,000	
Total Reserves			1,757,171	1,579,247
Consolidated Solid Waste Management Grant				
Personnel Services				
402-8099-534.10-12 Regular Salaries			71,609	102,169
402-8099-534.10-21 FICA			5,478	7,816
402-8099-534.10-22 Retirement Expense			7,053	10,064
402-8099-534.10-23 Life & Health Insurance			26,000	25,000
402-8099-534.10-24 Workers Comp Expense			9,510	11,267
Total Personnel Services			119,650	156,316

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: SOLID WASTE (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expense				
402-8099-534.31-10 Professional Services		\$ 52,000		\$ 50,915
402-8099-534.34-10 Other Contracted Services	191,164	123,558	39,206	38,990
402-8099-534.34-20 Governmental Services			10,796	3,547
402-8099-534.40-10 Travel Expenses			1,083	
402-8099-534.41-10 Communications Recurring			300	1,260
402-8099-534.41-20 Communications Inst/Repair			100	100
402-8099-534.41-30 Postage Expense			100	100
402-8099-534.43-10 Utilities Expense			1,200	900
402-8099-534.44-10 Rentals & Leases		9,085	687	1,340
402-8099-534.45-20 Vehicle Insurance			2,936	2,936
402-8099-534.46-10 Building/Equipment Repairs			500	1,500
402-8099-534.46-20 Vehicle Repair		6,534	1,200	1,640
402-8099-534.46-30 Maintenance Agreements				720
402-8099-534.46-40 Small Tools & Equipment			300	432
402-8099-534.49-15 Advertising			200	100
402-8099-534.51-10 Office Supplies			200	200
402-8099-534.52-10 Gas, Oil, & Lubricants			3,293	3,240
402-8099-534.52-12 Other Operating Expenses			7,800	7,388
402-8099-534.54-20 Conference/Seminar Registration			375	375
402-8099-534.54-21 Employee Education/training			1,250	1,250
Total Operating Expenses	191,164	191,177	71,526	116,933
Total Consolidated Solid Waste Management	191,164	191,177	191,176	273,249
FUND TOTAL	\$ 858,337	\$ 944,041	\$ 2,052,172	\$ 1,869,081

Positions - See Section 7 for position detail 8.00 6.00 2.50 2.50

Fiscal Year 2008 has a 9% reduction to reflect cash carry forward.

Program Description

The Flagler County Solid Waste Division operates as a Household Hazardous Waste Collection Center. They provide a safe disposal of hazardous waste for County residents at no charge. The Solid Waste Division provides for the long term care and maintenance of the Construction and Demolition Facility, the Bunnell Landfill and the Old Kings Road Closed Landfill. The Solid Waste Division also performs the necessary site inspections as required by the Department of Environmental Protection's Small Quantity Generator Program.

¹ see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: TRANSPORTATION SERVICES

APPROPRIATIONS:		ACTUAL	ACTUAL	BUDGETED	APPROVED
		FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:	Bus Fares	344,605	550,765	600,000	496,399
	Grant	332,343	672,842	590,784	440,590

Personnel Services									
403-1910-544.10-12	Regular Salaries	\$	414,449	\$	435,881	\$	492,786	\$	552,813
403-1910-544.10-13	Other Salaries & Wages		63,815		63,057		70,437		43,457
403-1910-544.10-14	Overtime		13,160		16,655		9,594		9,594
403-1910-544.10-21	FICA		37,426		39,230		42,492		51,899
403-1910-544.10-22	Retirement Expense		32,611		38,108		45,970		55,397
403-1910-544.10-23	Life & Health Insurance		150,072		253,777		282,208		220,000
403-1910-544.10-24	Workers Comp Expense		24,182		41,812		40,623		30,716
Total Personnel Services			735,715		888,520		984,110		963,876

Operating Expenses									
403-1910-544.31-10	Professional Services		1,870		1,758		20,580		2,800
403-1910-544.34-10	Other Contracted Services		1,529		1,595		760		4,800
403-1910-544.34-20	Governmental Services				4,669		11,000		3,000
403-1910-544.40-10	Travel Expenses		2,533		3,669		5,406		1,800
403-1910-544.41-10	Communications Recurring		3,177		2,613		2,892		3,480
403-1910-544.41-20	Communications Inst/Repair		982		4,917		5,020		3,900
403-1910-544.41-30	Postage Expense		249		454		517		399
403-1910-544.43-10	Utilities Expense		6,093		6,681		8,280		9,000
403-1910-544.44-10	Rentals & Leases				6,000		12,000		36,000
403-1910-544.45-20	Vehicle Insurance		11,653		16,111		18,230		19,118
403-1910-544.46-10	Building/Equipment Repairs		369						
403-1910-544.46-20	Vehicle Repair		58,869		90,440		81,900		60,222
403-1910-544.46-30	Maintenance Agreements		4,502		1,069		13,000		9,700
403-1910-544.46-40	Small Tools & Equipment		1,316		315		200		500
403-1910-544.47-10	Printing & Binding				37		500		
403-1910-544.49-10	Other Current Chrgs/Oblig		75		69				
403-1910-544.49-15	Advertising		362		528		2,140		50
403-1910-544.49-91	Write Offs/shortages		85		11,711				
403-1910-544.51-10	Office Supplies		1,637		1,225		1,820		2,040
403-1910-544.51-11	Office Equipment under \$1,000		610		100		125		
403-1910-544.51-20	Data Processing Supplies		200		3,971		300		
403-1910-544.52-10	Gas, Oil & Lubricants		118,707		160,287		175,664		138,000
403-1910-544.52-12	Other Operating Expenses		2,433		1,605		2,380		2,900
403-1910-544.52-20	Clothing & Wearing Apparel		471				480		
403-1910-544.52-30	Data Processing Software				1,932				
403-1910-544.54-10	Publications/Memberships		65		60		625		100

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: TRANSPORTATION SERVICES (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses (continued)				
403-1910-544.54-20 Conference/Seminar Registration	\$ 415	\$ 230	\$ 1,405	
403-1910-544.59-10 Depreciation Expense	107,714	135,634		
Total Operating Expenses	325,916	457,680	365,224	297,809
Capital Outlay				
403-1910-544.64-10 Equipment			55,180	
Total Capital Outlay			55,180	
Debt Service				
403-1910-544.72-30 Interest on Loan	11,584	12,584		12,500
Total Debt Service	11,584	12,584		12,500
Reserves				
403-5000-587.98-11 Designated for Future Use ¹				53,229
403-5000-587.98-41 Reserve Personal Services ¹			3,341	4,257
Total Reserves			3,341	57,486
Section 5309 & 5310 Grants				
403-8205-544.46-40 Small Tools & Equipment		400	400	
403-8205-544.64-10 Equipment			8,718	
403-8210-544.31-10 Professional Services		3,500	115,368	
Total Grants		3,900	124,486	
FUND TOTAL	\$ 1,073,215	\$ 1,362,684	\$ 1,532,341	\$ 1,331,671

Positions - See Section 7 for position detail 16.5 18.5 20.0 21.0

Fiscal year 2008 has a decrease of 13.1% due to the reduction of grant proceeds.

Program Description - See pages 8-1 through 8-13.

¹ see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: UTILITY ENTERPRISE FUND

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:				
Water Utility Revenue	268,001	315,031	334,224	352,812
Sewer/Wastewater Revenue	103,594	105,998	110,424	122,034
Grants			270,000	320,000
Loan USDA				1,854,900

Personnel Services

404-3101-533.10-12 Regular Salaries	\$ 25,545	\$ 100,192	\$ 125,526	\$ 132,216
404-3101-533.10-14 Overtime		166	2,000	2,000
404-3101-533.10-21 FICA	1,954	7,532	10,710	10,267
404-3101-533.10-22 Retirement Expense	1,962	8,540	13,292	13,220
404-3101-533.10-23 Life & Health Insurance	5,408	37,918	50,375	35,000
404-3101-533.10-24 Workers Comp Expense	30	5,111	9,095	7,223

Total Personnel Services **34,899** **159,459** **210,998** **199,926**

Operating Expenses

404-3101-533.31-10 Professional Services	215,711	96,342	35,000	30,000
404-3101-533.34-10 Other Contracted Services	163,756	70,315	50,715	55,451
404-3101-533.34-20 Governmental Services		14,240	6,000	30,000
404-3101-533.40-10 Travel Expenses	111		261	227
404-3101-533.41-10 Communications Recurring	1,254	1,774	2,220	2,760
404-3101-533.41-20 Communications Inst/Repair	91	348		
404-3101-533.41-30 Postage Expense	2,213	2,474	2,384	3,753
404-3101-533.43-10 Utilities Expense	37,862	81,714	86,089	81,312
404-3101-533.44-10 Rentals & Leases	6,530	5,716	4,704	
404-3101-533.45-10 General Liability Insurance	2,774		4,590	3,080
404-3101-533.45-20 Vehicle Insurance		508		1,627
404-3101-533.46-10 Bldg/Equipment Repairs	149,477	22,520	31,095	19,500
404-3101-533.46-20 Vehicle Repair		1,450	520	6,210
404-3101-533.46-30 Maintenance Agreements	1,001	7,350	13,925	15,025
404-3101-533.46-40 Small Tools & Equipment	285	11,376	10,150	12,524
404-3101-533.47-10 Printing & Binding	1,666	1,007	907	3,486
404-3101-533.49-10 Other Current Charges	3,695	4,184	4,082	4,382
404-3101-533.49-15 Advertising	816	280	855	855
404-3101-533.49-91 Write Offs/shortages	1,311	1,948	4,263	7,263
404-3101-533.51-10 Office Supplies	1,379	1,445	1,440	1,500
404-3101-533.51-11 Office Equipment under \$1,000	284	72	200	200
404-3101-533.51-20 Data Processing Supplies		17		
404-3101-533.52-10 Gas, Oil & Lubricants		1,402	7,132	6,736
404-3101-533.52-12 Other Operating Expenses	4,999	5,876	5,964	10,164
404-3101-533.52-20 Clothing & Wearing Apparel		16	406	960
404-3101-533.52-30 Data Processing Software	1,261			
404-3101-533.54-10 Publications/Memberships		204	250	350

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: UTILITY ENTERPRISE FUND (continued)

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Operating Expenses (continued)				
404-3101-533.54-20 Conference/Seminar Registration		\$ 150		
404-3101-533.54-21 Employee Education/Training	1,338	25	425	900
404-3101-533.59-10 Depreciation Expense	3,985	30,381		
Total Operating Expenses	601,799	363,134	273,577	298,265
Capital Outlay				
404-3101-533.64-10 Equipment			11,583	13,734
Total Capital Outlay			11,583	13,734
Debt Service				
404-3101-533.72-30 Interest on Loan	20,007	63,510		
Total Debt Service	20,007	63,510		
Reserves				
404-5000-587.98-41 Personal Services Reserves ¹			2,699	6,111
404-5000-587.98-50 Reserve for Future Capital (Impact Fees) ¹			421,176	536,458
Total Reserves			423,875	542,569
Capital Improvement				
404-6000-533.31-10 Professional Services				30,000
404-6000-533.63-10 Improvements Other Than Buildings ²				5,404,963
Total Capital Improvement				5,434,963
Grants				
404-8401-535.63-10 Improvements Other Than Buildings ²			270,000	320,000
Total Grants			270,000	320,000
FUND TOTAL	\$ 656,705	\$ 586,103	\$ 1,190,033	\$ 6,809,457
Positions - See Section 7 for position detail	0.50	2.50	4.00	3.50

Fiscal Year 2008 has an increase of 472% due to the grant award/loan from Rural Development.

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

Capital Outlay	
6 pep stations	9,900
Roots Blower	3,834

¹ see pages 1-14 through 1-17 for reserves
² see pages 1-32 through 1-33 for capital project breakdown

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: WASTE MANAGEMENT FUND

APPROPRIATIONS:	ACTUAL	ACTUAL	BUDGETED	APPROVED
	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Revenues:				
Tax Bill Garbage Collection				1,324,630
Recycling Fees				9,000
Personnel Services				
405-3101-533.10-13 Other Salaries & Wages			\$	9,182
405-3101-533.10-21 FICA				702
405-3101-533.10-22 Retirement Expense				916
405-3101-533.10-24 Workers Comp Expense				92
Total Personnel Services				10,892
Operating Expenses				
405-3201-534.34-10 Other Contracted Services				1,213,779
405-3201-534.34-16 Comm Fees- Tax Collector				22,731
405-3201-534.34-19 Property Appraiser				4,500
405-3201-534.34-20 Governmental Services				20,000
405-3201-534.41-10 Communications Recurring				180
405-3201-534.41-30 Postage Expense				3,366
405-3201-534.51-10 Office Supplies				300
Total Operating Expenses				1,264,856
Reserves				
405-5000-587.98-50 Designated for Future Use ¹				303,444
Total Reserves				303,444
FUND TOTAL				<u>\$ 1,579,192</u>

Program Description

The Flagler County Solid Waste Services Division was established in January, 2007 to provide contract management, billing, and collection services for residential solid waste services within the unincorporated areas of Flagler County. Actual solid waste collection is performed by a contracted vendor and the billing and collection process is done by County staff. Services provided include, collection of residential solid waste, two times per week; collection of recyclable materials, once per week; and collection of yard trash, once per week.

¹ see pages 1-14 through 1-17 for reserves

Flagler County, Florida
Summary of Expenditures by Category
FY 2007-2008

DEPARTMENT: GROUP BENEFITS

APPROPRIATIONS:	ACTUAL FY 04-05	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Pooled Expenditures				
603-4900-580.49-91 Write Offs/Shortages		\$ 72		
Total Pooled Expenditures		72		
Debt Service				
603-4900-580.71-10 Principal on Bonds/Notes ¹			116,695	30,282
603-4900-580.72-10 Interest on Bonds/Notes ¹	18,809	12,424	5,645	304
Total Debt Service	18,809	12,424	122,340	30,586
Other Uses				
603-4900-580.99-30 Insurance - Admin Fees	633,981	160,262	713,117	360,000
603-4900-580.99-31 Insurance - Premiums		29,445	24,662	28,000
603-4900-580.99-32 Stop Loss Premiums		395,717	315,248	420,000
603-4900-580.99-40 Claims - Health Insurance	4,943,998	6,274,880	7,861,690	9,297,163
603-4900-580.99-41 Reinsurance Claims		(10,095)		
Total Other Uses	5,577,979	6,850,209	8,914,717	10,105,163
Reserves				
603-5000-587.98-11 Designated for Future Use ²				1,181,701
Total Reserves				1,181,701
FUND TOTAL	\$ 5,596,788	\$ 6,862,705	\$ 9,037,057	\$ 11,317,450

BUDGET NARRATIVE:

This is a separate self-insurance fund combining employee and dependent coverage.

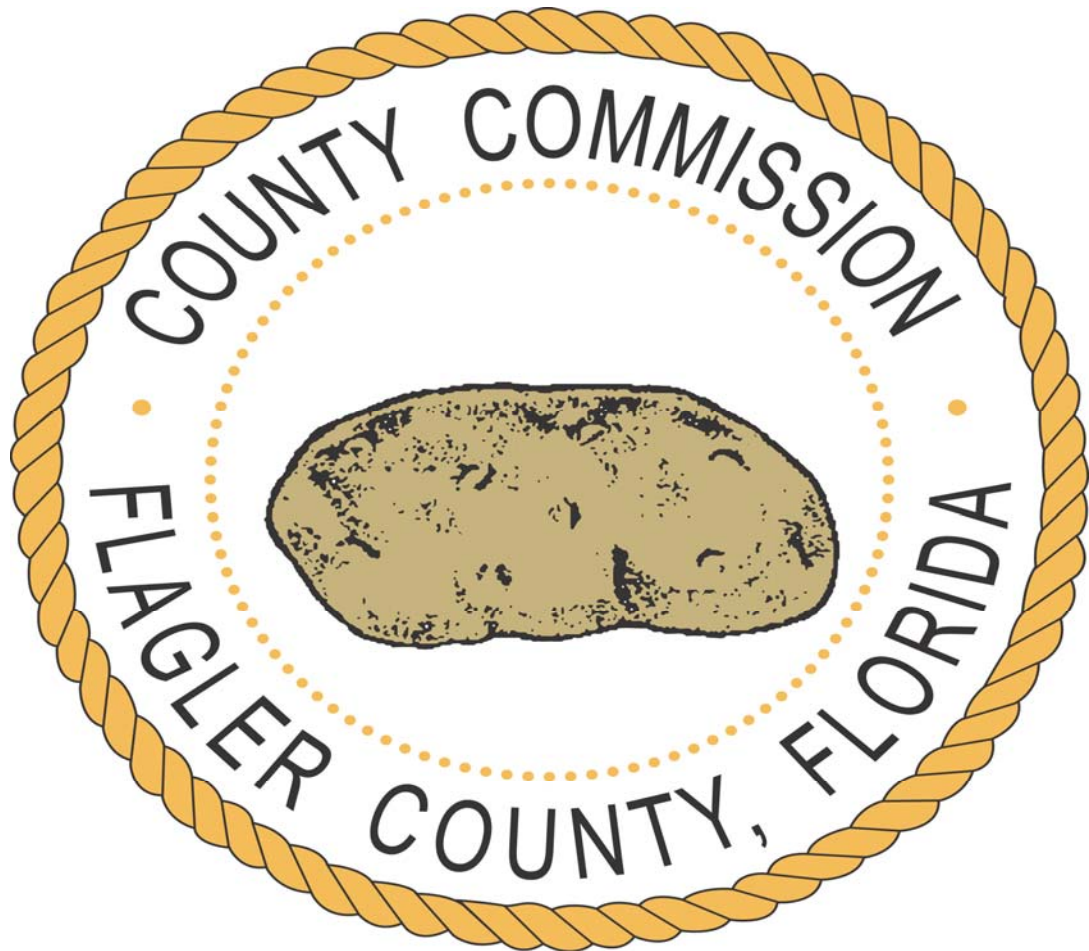
In 2004 the Board of County Commissioners changed the County's Health Benefit plan to combat the rising costs of Healthcare. The changes, although minimal, were made to the prescription drug expense benefit, added a deductible and reduced the plan percentages payables.

History of Board Of County Commissioners budgeted employee coverage:

Fiscal Year 2002	\$ 10,500
Fiscal Year 2003	\$ 7,560
Fiscal Year 2004	\$ 7,785
Fiscal Year 2005	\$ 8,112
Fiscal Year 2006, 2007 & 2008	\$ 10,000

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

² See pages 1-14 and 1-17 for reserves



Approved Budget Fiscal Year 2007-2008

STAFFING TABLE LISTING

FUND: General

ACCOUNT: 001-0100-511

DEPARTMENT: County Commissioners

POSITION TITLE	FY 04/05 BUDGET	FY 05/06 BUDGET	FY 06/07 BUDGET	CHANGE	FY 07/08 BUDGET
Commissioner District #1	1.00	1.00	1.00		1.00
Commissioner District #2	1.00	1.00	1.00		1.00
Commissioner District #3	1.00	1.00	1.00		1.00
Commissioner District #4	1.00	1.00	1.00		1.00
Commissioner District #5	1.00	1.00	1.00		1.00
TOTAL EMPLOYEES:	5.00	5.00	5.00	0.00	5.00

STAFFING TABLE LISTING

FUND: General			ACCOUNT: 001-0204-513		
DEPARTMENT: Financial Services ¹					
DIVISION: Grants					
POSITION TITLE	FY 04/05 BUDGET	FY 05/06 BUDGET	FY 06/07 BUDGET	CHANGE	FY 07/08 BUDGET
SHIP/CDBG Manager ²			0.65	-0.65	0.00
SHIP/CDBG Analyst ^{3,4}			1.00	-1.00	0.00
Grants Writer ⁵			1.00	-1.00	0.00
SHIP/CDBG Administrator ⁴			0.00	0.30	0.30
¹ Title change during fiscal year 2007 due to Countywide reorganization.					
² SHIP/CDBG Manager position eliminated effective 10/1/2007					
³ 70% of SHIP/CDBG Analyst position moved to 143 Fund as of 7/1/2007					
⁴ SHIP/CDBG Analyst reclassified to SHIP/CDBG Administrator effective 10/1/2007					
⁵ Grants Writer position transferred to Financial Services and reclassified to Budget Director 9/5/2007					
TOTAL EMPLOYEES:	0.00	0.00	2.65	-2.35	0.30

STAFFING TABLE LISTING

FUND: General			ACCOUNT: 001-1442-572		
DEPARTMENT: Parks & Recreation					
DIVISION: Recreation Services					
POSITION TITLE	FY 04/05 BUDGET	FY 05/06 BUDGET	FY 06/07 BUDGET	CHANGE	FY 07/08 BUDGET
Parks & Recreation Director	1.00	1.00	1.00		1.00
Parks Administrator	1.00	1.00	1.00		1.00
Recreation Supervisor	1.00	1.00	1.00		1.00
Parks Ranger II	1.00	1.00	2.00		2.00
Recreation Leader	1.00	1.00	1.00		1.00
Parks Programs Coordinator	1.00	1.00	1.00		1.00
Staff Assistant IV			1.00		1.00
Accountant I			1.00		1.00
Office Manager	1.00	1.00			
TOTAL EMPLOYEES:	7.00	7.00	9.00	0.00	9.00

STAFFING TABLE LISTING

FUND: General	ACCOUNT: 001-2701-569				
DEPARTMENT: Community Resources	001-2702-569				
DIVISION: Community Services/Senior Services	001-2703-569				
POSITION TITLE	FY 04/05 BUDGET	FY 05/06 BUDGET	FY 06/07 BUDGET	CHANGE	FY 07/08 BUDGET
Community Services Director		0.80	0.80		0.80
Accountant I	1.00	1.00	1.00		1.00
Accounting Clerk	1.00	1.00	1.00		1.00
Senior Services Program Manager ¹			0.00	1.00	1.00
Senior Services Program Coordinator ¹	1.00	1.00	1.00	-1.00	0.00
Title III Services Case Manager	1.00	1.00	1.00		1.00
Senior Services Case Manager			2.00		2.00
Senior Services Data Entry Clerk		1.00	0.50		0.50
Program Aide ⁴	1.00	1.00	1.00	-1.00	0.00
Adult Day Care Program Coordinator ²	1.00	1.00	0.80	-0.80	0.00
Adult Day Care Program Manager ²			0.00	0.80	0.80
Adult Day Care Service C.N.A.			4.00		4.00
Custodian/Maintenance Technician I ³		1.00	1.00	-1.00	0.00
Senior Meals Recreation Manager			1.00		1.00
Senior Meals Recreation Assistant			1.00		1.00
Adult Day Care Program Coordinator Sub	1.00		0.20		0.20
Community Services Case Manager	1.00	1.00			
Community Services C.N.A.	4.00	4.00			
Community Services Mealsite Manager	1.00	1.00			
Community Services Mealsite Assistant	2.00	1.00			
Community Services Data Entry Clerk	1.00	1.00			
Case Manager		1.00			
¹ Senior Services Program Coordinator position reclassified to Senior Services Program Manager on 12/07/2006					
² Adult Day Care Program Coordinator position reclassified to Adult Day Care Program Manager on 12/7/2006					
³ Custodian/Maintenance Technician I position transferred to Facilities 10/1/2007					
⁴ Program Aide position eliminated effective 10/1/2007					
TOTAL EMPLOYEES:	16.00	17.80	16.30	-2.00	14.30

STAFFING TABLE LISTING

FUND: General			ACCOUNT: 001-2800-553		
DEPARTMENT: Community Services					
DIVISION: Veteran's Services					
POSITION TITLE	FY 04/05 BUDGET	FY 05/06 BUDGET	FY 06/07 BUDGET	CHANGE	FY 07/08 BUDGET
Veteran's Services Officer	1.00	1.00	1.00		1.00
Veteran's Services Counselor	1.00	1.00	1.00		1.00
TOTAL EMPLOYEES:	2.00	2.00	2.00	0.00	2.00

STAFFING TABLE LISTING

FUND: County Transportation Trust ACCOUNT: 102-1405-541
 DEPARTMENT: Public Works
 DIVISION: Road & Bridge Administration

POSITION TITLE	FY 04/05 BUDGET	FY 05/06 BUDGET	FY 06/07 BUDGET	CHANGE	FY 07/08 BUDGET
Public Works Operations Director	1.00	1.00	1.00		1.00
Asst. Public Works Operations Director	1.00	1.00	1.00		1.00
Administrative Assistant	1.00	1.00	1.00		1.00
Accounting Clerk	1.00	1.00			
Secretary II	1.00	1.00			
Accountant I	1.00	1.00			
TOTAL EMPLOYEES:	6.00	6.00	3.00	0.00	3.00

STAFFING TABLE LISTING

FUND: Teen Court
 DEPARTMENT: Court
 DIVISION: Teen Court

ACCOUNT: 198-4804-719

POSITION TITLE	FY 04/05 BUDGET	FY 05/06 BUDGET	FY 06/07 BUDGET	CHANGE	FY 07/08 BUDGET
Teen Court Coordinator			1.00		1.00
Teen Court Administrator	1.00	1.00			
TOTAL EMPLOYEES:	1.00	1.00	1.00	0.00	1.00

**Flagler County, Florida
Position Changes
FY 2007 - 2008**

Approved Addition / Deletion of New Positions for FY 2007-2008

Department Position	Cost:	Pay Grade
GENERAL FUND		
Grants Department		
-1 SHIP/CDBG Manager, VACANT	\$ 91,129	506
Purchasing		
-1 Inventory Control Specialist (transfer & part-time) ²	\$ 42,551	32
Facilities		
6 Custodian I, Judicial Complex, NEW	\$ 211,706	28
1 Tradesworker III, NEW	\$ 51,471	37
Fleet		
-0.5 Accounting Clerk (reduced to part-time)	\$ 16,348	34
-1 Fleet Manager (VACANT)	\$ 72,253	506
-0.5 Lead Mechanic (reduced to part-time) ¹	\$ 28,654	37
-1 Mechanic I (VACANT)	\$ 44,688	33
0.5 Service Writer/Parts Coordinator (transfer & new title) ²	\$ 34,413	32
Community Services		
-1 Program Aide	\$ 35,504	30
Library		
-0.5 Library Clerk (part-time position)	\$ 26,758	27
OTHER FUNDS		
Road & Bridge - Paved & Unpaved		
-1 Maintenance Technician I, VACANT	\$ 37,793	29
-3 Equipment Operator III, 1VACANT	\$ 144,733	34
Engineering		
-1 Staff Assistant II, VACANT	\$ 40,338	30
Growth Management		
-1 Accountant, VACANT	\$ 53,799	102
-1 Assistant Development Engineer, VACANT	\$ 80,543	104
Planning		
-2 Principal Planner, VACANT	\$ 144,386	105
1 Planner I	\$ 49,193	101
Airport		
1 Airport Attendant, NEW	\$ 37,075	32

Total Position Change FY 2007-2008

(6.0)

¹ Position reclassified to Oil and Lube Technician

² Position reclassified from Inventory Control Specialist to Service Writer/Parts Coordinator

**Flagler County, Florida
Position Changes
FY 2007 - 2008**

Reclass of Position based on grade (recommended by Human Resources)

Title	Number in Position	From Pay Grade	To Pay Grade
Tradesworker II to HVAC Technician	1	36	41
SHIP Analyst to SHIP Administrator	1	38	103
Lead Inventory Specialist to Property Control Agent	1	33	36

Approved Transfers of Positions for FY 2007-2008

Department Position	From:/To:
Administration	
1 Public Information/Special Project Coordinator	From: Communications
Communications	
-1 Public Information/Special Project Coordinator	To: Administration
-1 Video Production Coordinator	To: Information Technology
Information Technology	
1 Video Production Coordinator	From: Communications
Recreation Facilities	
1 Maintenance Technician II	From: Civic Arena Operations
-1 Maintenance Technician II	To: Facilities
Civic Arena Operations	
-1 Maintenance Technician II	To: Recreation Facilities
Fleet	
-1 Mechanic II (new title) ¹	To: Facilities
Facilities	
1 Project Engineer - Judicial Complex	From: Engineering
2 Custodian/Maintenance Technician	From: Community Services & Extension Services
1 Maintenance Technician II	From: Recreation Facilities
1 Tradesworker II ¹	From: Fleet
Community Services	
-1 Custodian/Maintenance Technician I	To: Facilities
Extension Services	
-1 Custodian/Maintenance Technician I	To: Facilities

¹Mechanic II transferred from Fleet to Facilities and reclassified to Tradesworker II

**Flagler County, Florida
Position Changes
FY 2007 - 2008**

Approved Transfers of Positions for FY 2007-2008 (Continued)

Department	Position	From:
Library		
0.4	Library Assistant I	From: Bunnell Library
0.4	Library Assistant II	From: Bunnell Library
-0.15	Librarian II	To: Law Library
Bunnell Library		
-0.4	Library Assistant I	To: Library
-0.4	Library Assistant II	To: Library
Emergency Services Administration		
-1	GIS Coordinator	To: Emergency Services-GIS
Emergency Services-GIS		
1	GIS Coordinator	From: Emergency Services-Administration
Emergency Management-General		
1	Emergency Management Division Chief	From: EMPA Division
1	Emergency Management Technician	From: EMPA Division
1	Emergency Management Planner II	From: EMPA Division
EMPA Division		
-1	Emergency Management Division Chief	To: Emergency Management-General
-1	Emergency Management Technician	To: Emergency Management-General
-1	Emergency Management Planner I	To: Emergency Management-General
OTHER FUNDS		
Law Library		
0.15	Librarian II	From: Library
Engineering		
-1	Project Engineer	To: Facilities
Growth Management		
-0.5	Central Permitting Technician	To: Building
Building		
0.5	Central Permitting Technician	From: Growth Management

**Flagler County, Florida
Position Changes
FY 2007 - 2008**

Addition / Deletion of Positions During Fiscal Year 2006-2007

Department	Position	BCC Approved Date	Pay Grade
General Services			
1	Utilities Engineer	2/19/2007	521
Facilities			
1	Custodian I	2/5/2007	28
Drug Court Grant			
1	Drug Court Coordinator (grant funded)	5/7/2007	38
Building			
1	Licensing Manager	5/21/2007	42

Total Positions Added during FY 2006-2007

4

Transferred/Reclassified of Positions During Fiscal Year 2006-2007

Department	Position	Approved Date	Pay Grade
Grants Department			
-1	Grants Writer ¹	9/5/2007	104
Financial Services			
1	Budget Director ¹	9/5/2007	517
Community Resources			
-1	Human Resource Director	4/5/2007	517
1	Community Resource Director	4/5/2007	517
Communications			
-1	Community Relations Liaison	4/2/2007	103
1	Public Information/Special Project Coordinator	4/2/2007	105
-1	TV Production Specialist	2/14/2007	103
1	Video Production Coordinator	2/14/2007	103
Purchasing			
-1	Buyer	10/19/2006	103
1	Purchasing Specialist	10/19/2006	39
General Services			
0.5	Project Engineer (split funded)	5/2/2007	105
-1	General Services Coordinator	1/15/2007	103
1	General Services Assistant Director	1/15/2007	104
-1	General Services Director ²	4/2/2007	517
0.5	Accountant	6/11/2007	102

¹Grants Writer position reclassified to Budget Director in the Financial Services Division

²General Services Director position transferred to Transportation Director in the Public Transportation Division.

**Flagler County, Florida
Position Changes
FY 2007 - 2008**

Transferred/Reclassified of Positions During Fiscal Year 2006-2007 (Continued)

Department	Position	Approved Date	Pay Grade
Facilities			
-1	Custodian I	11/14/2006	28
1	Head Custodian	11/14/2006	30
-1	Tradesworker III	12/13/2006	37
1	Crew Leader II	12/13/2006	39
Community Services			
-1	Senior Services Program Coordinator	12/7/2006	102
1	Senior Services Program Manager	12/7/2006	103
-1	Human Services Program Coordinator	12/7/2006	102
1	Human Services Program Manager	12/7/2006	103
-1	Adult Day Care Program Coordinator	12/7/2006	41
1	Adult Day Care Program Manager	12/7/2006	44
-1	Senior Services Case Manager	12/7/2006	100
1	Senior Services Case Manager	12/7/2006	101
-1	Human Services Case Manager	12/7/2006	100
1	Human Services Case Manager	12/7/2006	101
Parks & Recreation			
-1	Tradesworker III	11/1/2006	37
1	Tradesworker IV	11/1/2006	39
Emergency Services - Administration			
1	Planner II	2/12/2007	103
-1	Planner II	7/1/2007	103
Emergency Services - Flight Operations			
-1	Helicopter Pilot	11/20/2006	106
1	Chief Pilot	11/20/2006	106
Planning			
-1	Planning Technician	10/2/2006	35
1	Land Development Technician	10/2/2006	39
-1	Planner II	2/12/2007	103
Building			
-1	Permit Specialist I	11/7/2006	33
1	Permit Technician	11/7/2006	33
-1	Permit Specialist II	11/7/2006	35
1	Certified Permit Technician	11/7/2006	35
Engineering			
-0.5	Project Engineer (split funded)	5/2/2007	105
-1	Staff Assistant II	12/3/2006	30
1	Staff Assistant III	12/3/2006	33

**Flagler County, Florida
Position Changes
FY 2007 - 2008**

Transferred/Reclassified of Positions During Fiscal Year 2006-2007 (Continued)

Department	Position	Approved Date	Pay Grade
Paved & Unpaved			
-1	Equipment Operator II	10/5/2006	32
1	Tradesworker III	10/5/2006	37
E911 Wireless			
1	Planner II	7/1/2007	103
Public Transportation			
1	Transportation Director ²	4/2/2007	517
-0.5	Accountant	6/11/2007	102
0.5	Accounting Clerk	6/11/2007	34
Utilities			
-0.5	Accounting Clerk	6/11/2007	34

²General Services Director position reclassified to Transportation Director in the Public Transportation Division

**Flagler County, Florida
Personnel Requests
FY 2007-2008**

FACILITIES

New Position			
001-1413-519			
Custodian	Pay Grade	28	9.46
Regular Salaries	6 employees		118,101
FICA			9,035
Retirement Expense			11,633
Life & Health Insurance			55,000
Workers Comp Expense			12,237
Rentals			2,700
Small Tools and Equipment			3,000
			211,706

Based on starting date of 10/01/07

Justification:

Based on the staffing requirements as outlined in the Facilities Management Overview as they pertain to providing services to the New Justice Center. Custodial services are based on a square foot assessment, a custodian can cover roughly 17,000 - 20,000 sq feet during a regular eight hour day.

**Flagler County, Florida
Position Descriptions
FY 2007-2008**

Position: Custodian II
Department: Facilities

Major Function:

Moderately heavy, manual work and advanced skills in performing housekeeping and domestic tasks.

Primary duties and responsibilities:

Strips, waxes and polishes floors. Washes windows, woodwork, toilets, washrooms and fixtures in buildings.

Repairs burned out bulbs, cleans light lenses. Assists in making minor repairs to buildings and equipment. Adjusts door locks and latches in restrooms. Repairs flush valves in restrooms as needed.

Moves furniture and equipment to and from various locations, as needed.

Changes towels and soap in washrooms and work areas.

Touches up areas in restrooms.

Sweeps and generally cleans shelters, sidewalks and other areas as needed.

Performs related duties as assigned.

Position Requirements:

High School Diploma or equivalent and one year of experience with custodial work. Must possess a valid Florida driver's license. Knowledge of the materials, methods and equipment used in janitorial work. Ability to understand and follow oral and written instructions. Ability to make minor repairs and adjustments to cleaning equipment. Ability to carry out the tasks without constant supervision. Sufficient physical strength and agility to perform a variety of custodial tasks.

**Flagler County, Florida
Personnel Requests
FY 2007-2008**

FACILITIES

New Position			
001-1413-519			
Tradesworker III	Pay Grade	37	16.38
Regular Salaries			31,451
FICA			2,406
Retirement Expense			2,541
Life & Health Insurance			9,167
Workers Comp Expense			3,456
Rentals			450
Small Tools and Equipment			2,000
			<u>51,471</u>

Based on starting date of 11/04/07

Justification:

Based on the staffing requirements as outlined in the Facilities Management Overview. Tradesworker services are based on a square foot assessment, a tradesworker can cover roughly 50,000 - 70,000 sq feet during a regular eight hour day. The new Justice Complex is 136,000 sq ft. and will require 2 additional tradesworkers. The tradesworker III position will also serve as a building manager for the new Justice Complex.

Flagler County, Florida
Position Descriptions
FY 2007-2008

Position: Tradesworker III
Department: Facilities

Major Function:

Advanced skilled work in one of more of the building trades, which includes maintenance and repair of equipment and structures.

Primary Duties and Responsibilities:

Performs general and specialized tasks in the construction, renovation, modification, installation, and repair of buildings, apparatus, and facilities.

Performs plumbing work in repairing valves and fixtures. Repairs and replaces old lines. Replaces broken fixtures, unstops sinks and toilets.

Performs carpentry work. Builds and repairs decks and boardwalks. Performs masonry work, plastering, cement and block work. Renovates and replaces partitions and flooring.

Performs maintenance and repair of roof, heating and air conditioning equipment. Performs repairs and installs air conditioning equipment.

Performs electrical repairs to buildings, boxes, switches and systems. Replaces light ballasts.

Performs all aspects of ball field maintenance.

Performs preventative maintenance work on equipment. Repairs vehicles and automotive equipment. Maintains preventative maintenance records.

Operates light and heavy automotive and construction equipment.

Performs related duties as assigned.

Position Requirements:

High School Diploma or equivalent and four years experience in building maintenance and repair in one or more of the trades. Must be able to obtain an appropriate valid commercial classified license as designated by the State of Florida.

Knowledge of the practices, methods, materials, and tools of one or more of the building trades. Knowledge of the occupational hazards and safety precautions of the trade.

Ability to work from blueprints, rough sketches and oral and written instructions. Skill in the use and care of tools, equipment and materials of the trades to which assigned.

**Flagler County, Florida
Personnel Requests
FY 2007-2008**

Airport

New Position

401-4100-542.10-12

Airport Attendant

Pay Grade

32

12.49

Regular Salaries

23,972

FICA

1,834

Retirement Expense

1,937

Life & Health Insurance

9,167

Workers Comp Expense

166

37,075

Based on starting date of 11/03/07

Justification:

To provide a level of service commensurate with the Airport's status as the fourth busiest general aviation airport in Florida, it is necessary to add a fifth Airport Attendant to the staff. The Airport Attendants handle all fueling operations, aircraft marshalling and fixed base operation counter service. The attendants are also responsible for most maintenance at the Airport including mowing, foreign object damage (FOD) sweeps, airfield light checks and repair and routine vehicle maintenance. The Airport is staffed 363 days a year from 0700 to 1800. A fifth Airport Attendant will provide a normal shift of three attendants most days and allow some coverage for sick and vacation coverage. This level of staffing will allow maintenance activities to occur while still providing the FBO services demanded by our GA and corporate customers.

Flagler County, Florida
Position Descriptions
FY 2007-2008

Position: Airport Attendant
Department: Airport

JOB OBJECTIVE:

Under general supervision, dispense fuel into transient and base aircraft; marshal, park, and reposition aircraft; perform daily inspections of airfield pavement, lighting, and NAVAIDS; observe airfield activity to assist in enforcing airport rules, regulations and minimum standards; monitor operations to ensure airport safety, security and environmental guidelines are followed.

Essential Functions and Responsibilities :

- Marshall and fuel aircraft, and receive fuel shipment from supplier.
- Airfield and facility maintenance including: mowing, airfield lighting repair, FOD inspection, routine equipment maintenance and FBO custodial duties.
- Point of sale interaction with patrons.
- Monitor UNICOM radio and issue NOTAM's as necessary.
- Perform other duties as assigned.

(These Essential Functions and Responsibilities are not to be construed as a complete statement of all duties performed. All employees will be required to perform other job related duties as required.)

Knowledge, Skills, and Abilities :

- Ability to deal effectively and courteously with the general public, patrons, co-workers and supervisors.
- General knowledge of airport airside and landside operations.
- Must be detail oriented with a high level of accuracy.
- Ability to proficiently use the computer including: QuickBooks, Microsoft Office, Internet and email.
- Ability to communicate effectively orally and in writing.
- Ability to work independently.

Additional Job Duties:

- Attend meetings, training sessions and conferences as required.
- Management reserves the right to add or amend duties at any time.

Position Hours:

Monday – Sunday 0700 – 1800. Weekend and Holiday hours are required on a rotating basis. Callouts for fueling may require evening hours.

Physical Requirements:

Physical requirements include: Sitting, standing, walking, bending, stooping, lifting and moving of approximately 50 lbs; employee is frequently required to reach with hands and arms; climb or balance, stoop, kneel, crouch, or crawl; position requires good hand dexterity for operating equipment; ability to hear, comprehend and respond to patrons, co-workers and supervisors both orally and in writing.

Education, Experience, and Training:

MINIMUM EXPERIENCE AND TRAINING: Two (2) years experience as a FBO attendant or in airfield maintenance. Must have a valid Florida driver's license. A comparable amount of training or experience in a similar field may be substituted for the minimum qualifications.

**Flagler County, Florida
Class Titles by Pay Grades
Fiscal Year 2007-2008**

	<u>ANNUAL SALARY</u>	<u>HOURLY SALARY</u>
<u>HOURLY (NON-EXEMPT)</u>		
<u>PAY GRADE 27</u> Library Clerk	\$18,232 - \$27,573	\$8.77 - \$13.26
<u>PAY GRADE 28</u> Custodian I Transportation Driver Transportation Driver - On Call	\$19,110 - \$28,901	\$9.19 - \$13.90
<u>PAY GRADE 29</u> Custodian/Maintenance Technician I Custodian II Maintenance Technician I Recreation Leader	\$20,010 - \$30,358	\$9.62 - \$14.60
<u>PAY GRADE 30</u> Certified Nurses Asst. (CNA-CS) Customer Service Associate Data Entry Clerk Equipment Operator I Head Custodian Household Hazardous Waste Technician Library Assistant I Maintenance Technician II Recreation Leader Senior Meals & Recreation Assistant Staff Assistant II	\$20,996 - \$31,729	\$10.09 - \$15.25
<u>PAY GRADE 31</u> Mail Clerk Parks Ranger II Receptionist	\$22,024 - \$33,357	\$10.59 - \$16.04
<u>PAY GRADE 32</u> Airport Attendant Equipment Operator II Library Assistant II Service Writer/Parts Coordinator Tradesworker I Transportation Dispatch Clerk	\$23,074 - \$34,857	\$11.09 - \$16.76

**Flagler County, Florida
Class Titles by Pay Grades
Fiscal Year 2007-2008**

	<u>ANNUAL SALARY</u>	<u>HOURLY SALARY</u>
<u>PAY GRADE 33</u>	\$24,209 – \$36,635	\$11.63 - \$17.61
Family and Consumer Science Program Assistant		
Permit Technician		
Recreation Supervisor		
Staff Assistant III		
Utility Mechanic/Meter Reader		
<u>PAY GRADE 34</u>	\$25,323 - \$38,349	\$12.18 - \$18.44
Accounting Clerk		
Equipment Operator III		
Service Mechanic		
<u>PAY GRADE 35</u>	\$26,866 - \$40,663	\$12.92 - \$19.55
Central Permit Technician		
Certified Permit Technician		
Crew Leader I		
Senior Meals & Recreation Manager		
Veteran Services Counselor		
<u>PAY GRADE 36</u>	\$27,894 - \$42,205	\$13.41 - \$20.29
Airport Operations Supervisor		
E-911 Technician		
Emergency Management Technician		
Mechanic II-TVT		
Property Control Agent		
Staff Assistant IV		
Tradesworker II		
<u>PAY GRADE 37</u>	\$30,272 - \$45,805	\$14.55 - \$22.02
Horticultural Program Assistant II		
Oil & Lube Technician		
Tradesworker III		
Utility Systems Operator		
<u>PAY GRADE 38</u>	\$30,679 - \$44,404	\$14.75 - \$22.31
Solid Waste Inspector		
Teen Court Coordinator		
Drug Court Coordinator		

**Flagler County, Florida
Class Titles by Pay Grades
Fiscal Year 2007-2008**

	<u>ANNUAL SALARY</u>	<u>HOURLY SALARY</u>
<u>PAY GRADE 39</u>	\$32,072 - \$48,525	\$15.42 - \$23.33
Chief Fire Prevention Inspector		
Code Enforcement Inspector		
Crew Leader II		
Drafter/CAD Technician		
Equipment Operator IV		
Human Resource Analyst		
IT Specialist		
Land Development Technician		
Mechanic II EVT/TVT		
Tradesworker IV		
Purchasing Specialist		
<u>PAY GRADE 40</u>	\$33,571 - \$50,796	\$16.14 - \$24.42
Development Inspector		
<u>PAY GRADE 41</u>	\$34,428 - \$52,103	\$16.55 - \$25.05
Building Inspector II		
HVAC Technician		
Legal Assistant		
<u>PAY GRADE 42</u>	\$35,264 - \$53,324	\$16.95 - \$25.64
Chief of Trades/Facilities		
Licensing Manager		
<u>PAY GRADE 43</u>	\$38,777 - \$58,659	\$18.64 - \$28.20
No positions authorized		
<u>PAY GRADE 44</u>	\$40,663 - \$61,508	\$19.55 - \$29.57
Adult Day Care Coord. SUB		
Adult Day Care Program Manager		
Senior Building Inspector		
<u>PAY GRADE 45</u>	\$46,405 - \$70,185	\$22.31 - \$33.74
Plans Examiner		

**Flagler County, Florida
Class Titles by Pay Grades
Fiscal Year 2007-2008**

<u>EMERGENCY SERVICES</u>	<u>ANNUAL SALARY</u>	<u>HOURLY SALARY</u>
<u>PAY GRADE 300</u> Medical Director	Negotiable	
<u>PAY GRADE 301</u> F/R Emergency Medical Technician	\$31,483 - \$49,532	\$9.46 - \$14.88
<u>PAY GRADE 302</u> F/R Firefighter/EMT 56 hour F/R Firefighter/EMT/LT	\$33,980 - \$52,050	\$9.91 - \$15.64
<u>PAY GRADE 303</u> F/R Paramedic	\$33,945 - \$53,543	\$10.20 - \$16.09
<u>PAY GRADE 304</u> F/R Paramedic Lieutenant	\$34,930 - \$52,754	\$10.50 - \$15.85
<u>PAY GRADE 305</u> No positions authorized	\$35,909 - \$54,575	\$10.79 - \$16.40
<u>PAY GRADE 400</u> F/R Firefighter/Paramedic	\$40,435 - \$61,135	\$12.15 - \$18.37
<u>PAY GRADE 401</u> F/R Firefighter/Paramedic Lieutenant	\$41,700 - \$63,004	\$12.53 - \$18.93
<u>PAY GRADE 402</u> F/R Firefighter/Paramedic Captain	\$42,877 - \$64,933	\$12.88 - \$19.51

*Information provided by Community Resources Director

**Flagler County, Florida
Class Titles by Pay Grades
Fiscal Year 2007-2008**

(EXEMPT)

<u>PROFESSIONAL</u>	<u>ANNUAL SALARY</u>	<u>HOURLY SALARY</u>
<u>PAY GRADE 100</u> Agricultural/Extension Director Title III Services Case Manager	\$26,759 - \$40,534	\$12.87 - \$19.49
<u>PAY GRADE 101</u> Administrative Assistant Community Services Case Manager Emergency Management Planner 4-H Youth Agent Human Services Case Manager Librarian I Parks & Recreation Supervisor I Planner I	\$32,222 - \$48,761	\$15.49 - \$23.44
<u>PAY GRADE 102</u> Accountant Extension Agent/Agricultural Agent Librarian II Parks Administrator Parks & Recreation Supervisor II Public Works Supervisor II Transportation Coordinator	\$35,350 - \$53,539	\$17.00 - \$25.74
<u>PAY GRADE 103</u> Budget Analyst Code Enforcement Supervisor/Inspector Development Services Coordinator E911 Coordinator Executive Assistant to the County Administrator Executive Assistant to the Deputy County Administrator and the Board of County Commissioners Facilities Manager GIS Coordinator Human Services Program Manager Planner II Senior Services Program Manager Video Production Coordinator SHIP/CDBG Administrator	\$38,799 - \$58,702	\$18.65 - \$28.22

**Flagler County, Florida
Class Titles by Pay Grades
Fiscal Year 2007-2008**

(EXEMPT)

	<u>ANNUAL SALARY</u>	<u>HOURLY SALARY</u>
<u>PAY GRADE 104</u>	\$42,591 - \$64,422	\$20.48 - \$30.97
Assistant Public Works Operations Director		
Development Review Planner III		
Environmental Planner III		
Fire Rescue Training Officer		
General Services Assistant Director		
Highway Designer Technician		
Webmaster		
Assistant Development Engineer		
<u>PAY GRADE 105</u>	\$46,769 - \$70,828	\$22.49 - \$34.05
Chief Building Inspector		
Development Engineer		
Fire Rescue Operations Chief		
I/T Coordinator		
Principal Planner		
Project Engineer		
Senior Budget Analyst		
Special Projects Coordinator		
<u>PAY GRADE 106</u>	\$51,353 - \$77,705	\$24.69 - \$37.36
Assistant County Engineer		
Chief Pilot		
EM Division Chief		
Helicopter Pilot		
Support Services Division Chief		

**Flagler County, Florida
Class Titles by Pay Grades
Fiscal Year 2007-2008**

(EXEMPT)

<u>MANAGEMENT</u>	<u>ANNUAL SALARY</u>	<u>HOURLY SALARY</u>
<u>PAY GRADE 500</u> No positions authorized	\$35,350 - \$53,539	\$17.00 - \$25.74
<u>PAY GRADE 503</u> Veteran Services Officer	\$38,799 - \$58,702	\$18.65 - \$28.22
<u>PAY GRADE 506</u> Communications Manager	\$42,591 - \$64,422	\$20.48 - \$30.97
<u>PAY GRADE 509</u> Parks & Recreation Director Utilities Services Manager Transit Director	\$46,769 - \$70,828	\$22.49 - \$34.05
<u>PAY GRADE 512</u> Flight Operations Chief Information Technology Manager Library Director Public Works Operations Director Purchasing Manager	\$51,353 - \$77,705	\$24.69 - \$37.36
<u>PAY GRADE 515</u> Community Services Director Fire/Rescue Chief	\$56,409 - \$85,310	\$27.12 - \$41.02
<u>PAY GRADE 517</u> Airport Director Budget Director Community Resources Director Planning and Zoning Director	\$60,137 - \$91,009	\$28.91 - \$43.75
<u>PAY GRADE 519</u> Chief Building Official Emergency Services Director Growth Management Director	\$63,865 - \$96,622	\$30.70 - \$46.45
<u>PAY GRADE 521</u> County Engineer Deputy County Administrator Deputy County Attorney Financial Services Director Utilities Engineer	\$68,964 - \$104,378	\$33.16 - \$50.18
<u>PAY GRADE 550</u> County Administrator County Attorney	Determined by the Board of County Commissioners	

PERSONAL SERVICES CATEGORY ALL FUNDS

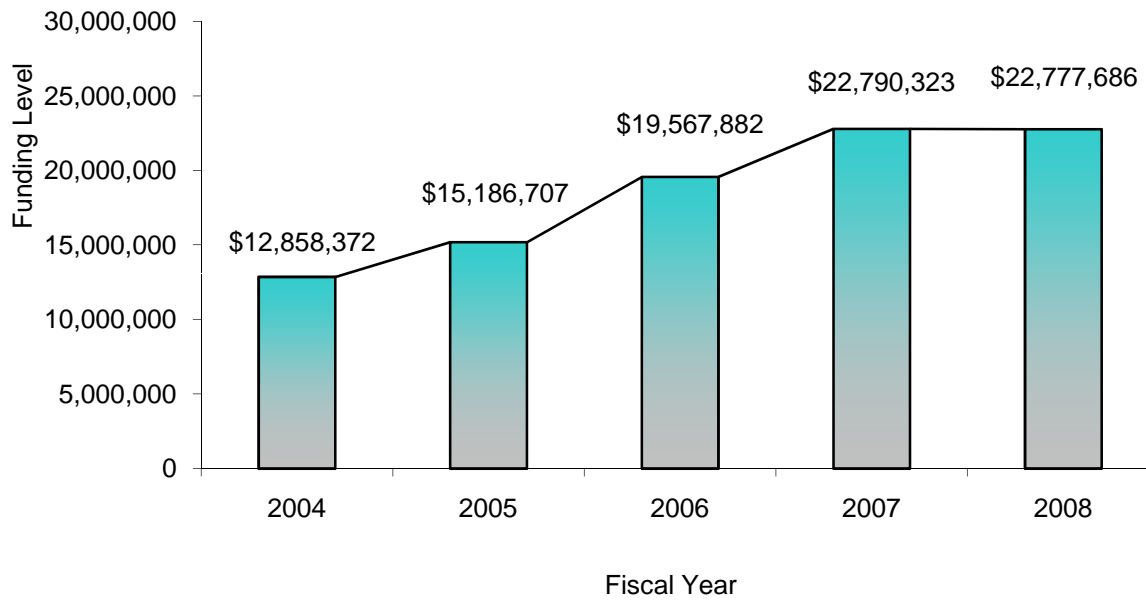
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FUND NAME	EXEC	SALARY	OTHER	OVERTIME	FICA	RETIR.	HEALTH	WKS	UNEMPL	OTHER	TOTAL
	SALARY		WAGES				INS.	COMP		F/F	
										COSTS	
GENERAL	373,228	8,628,239	18,457	1,936,000	837,362	1,606,336	2,481,667	739,375	8,660	17,120	16,646,444
COUNTY TRANSP TRUST		1,011,620		4,500	77,733	100,088	260,000	130,096			1,584,037
LAW LIBRARY		5,923			453	583	1,500	36			8,495
SHIP PROGRAM		28,854			2,207	2,842	7,000	174			41,077
MUNICIPAL SERVICES		1,197,416		8,000	92,213	118,735	240,000	57,069			1,713,433
BUILDING		520,491		1,150	39,905	51,381	110,000	34,035			756,962
TEEN COURT		42,214			3,229	4,158	10,000	255			59,856
E-911		91,395			6,993	9,003	24,000	551			131,942
AIRPORT		317,271		26,000	24,793	33,388	89,167	13,811			504,430
SOLID WASTE		102,169			7,816	10,064	25,000	11,267			156,316
TRANSP SERVICES		552,813	43,457	9,594	51,899	55,397	220,000	30,716			963,876
UTILITY		132,216		2,000	10,267	13,220	35,000	7,223			199,926
WASTE MGMT UTILITY			9,182		702	916		92			10,892
	373,228	12,630,621	71,096	1,987,244	1,155,572	2,006,111	3,503,334	1,024,700	8,660	17,120	22,777,686

Personal Services dollars allocated to Health Insurance

15.38%

Total Allocation of Personnel Services
for Board of County Commissioners - All Funds



PROGRAM DESCRIPTIONS

BOARD OF COUNTY COMMISSIONERS

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

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

James A. Darby	Chairman, District Three
Robert Abbott	District Four
James M. O'Connell	Vice Chairman, District One
Milissa Holland	District Two
George Hanns	District Five

COUNTY ADMINISTRATION

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

COMMUNICATIONS

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

AIRPORT

The Flagler County Airport (X47) is a county-owned, public use, General Aviation (GA) airport that is operated and maintained under the direction of the Flagler County Board of County Commissioners. The airport operates in accordance with policies and regulations as set forth by the Florida Department of Transportation (FDOT) and the Federal Aviation Administration (FAA). The Airport is operated as an Enterprise Fund Activity within the Flagler County annual budget and receives no local taxpayer funding for airport operations, maintenance, or capital improvements. Capital Improvement Program (CIP) grants for airport improvement and economic development projects are received from the FDOT and FAA and require varying levels of local matching funds. The FAA provides entitlement grant funding for operational and safety related projects via the federal Airport Improvement Program (AIP). FDOT provides grant assistance for FAA AIP and economic development projects. The airport covers 1,145 acres with two 5,000-foot long, 100-foot wide runways and a 3,000-foot water runway on Gore Lake. 86 aircraft are currently based at Flagler County Airport. With over 193,000 takeoffs and landings

PROGRAM DESCRIPTIONS

AIRPORT (Continued)

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

COUNTY ATTORNEY

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

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

PROGRAM DESCRIPTIONS

PUBLIC WORKS

Public Works Administration:

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

Paved and Unpaved Road Maintenance:

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

PROGRAM DESCRIPTIONS

COMMUNITY RESOURCES

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

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

Human Resources:

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

Community Services:

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

Library:

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

PROGRAM DESCRIPTIONS

Library (Continued):

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

Bunnell Branch:

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

Veterans Services:

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

Agriculture Extension Services:

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

PROGRAM DESCRIPTIONS

GROWTH MANAGEMENT

Growth Management Administration:

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

Engineering:

The Engineering Division provides professional and technical assistance to other county offices and administration of capital improvement projects. The department develops and recommends improvements to the County highway system as well as plans for long range projects and other Capital Improvements needed for the safety and welfare of the citizens of Flagler County. The Engineers share in the design duties for capital projects, with assistance from the Engineering Technicians. Field Inspectors and technicians, under the direction of the County Engineer are responsible for the daily inspection of construction activities concerned with Capital Projects as well as other work performed within county rights-of-way associated with commercial developments and subdivisions. Engineering also administers F.D.E.P. and F.D.O.T. grant funds for projects such as road improvements, artificial reef and beautification programs.

Planning and Zoning:

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

Code Enforcement:

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

Building:

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

PROGRAM DESCRIPTIONS

FINANCIAL SERVICES

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

Grants:

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

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

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

Purchasing:

The Purchasing Division provides for the establishment of organizational operating processes and support systems to meet the needs of the community in an efficient and cost effective manner by procuring materials, supplies, equipment, services and construction at the lowest possible cost consistent with the quality needed to provide the very best service to the public, while maintaining fair and open competition. The Purchasing Division is also responsible for the annual inventory and proper accounting of fixed assets, along with disposal of all surplus inventories. The division also performs a variety of duties in the collection, processing and distribution of interoffice and U.S. Mail.

Information Technology:

Information Technology essentially has three different groups working together to maintain telecommunications, data, audio visual, web and video services for the Flagler County Board of County Commissioners.

Technical Services maintains all network infrastructure, server administration, server maintenance and operates a help desk for Flagler County employees, to assist with telephone (wired and wireless), data, and audio video equipment problems experienced by facilities users. Also provides support via telephone, remote access, and site visits as necessary.

PROGRAM DESCRIPTIONS

Information Technology (Continued):

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

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

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

PROGRAM DESCRIPTIONS

GENERAL SERVICES

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

Facilities Management:

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

Utilities:

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

Fleet Management:

The Fleet Management Division provides support to all departments of the County by maintaining and repairing all vehicles and equipment in a timely and cost effective manner. The Fleet Management Division assists with specifications for new equipment, fleet standardization and vehicle purchases, as well as maintaining the County's fuel system. Annually, over 460,000 gallons of fuel are dispersed to the County's fleet and 368 county vehicles/equipment are provided maintenance and repairs, totaling approximately 1800 service requests.

Transportation:

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

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

PROGRAM DESCRIPTIONS

Transportation (Continued):

Additionally, FCPT contracts as a Medicaid provider, the Department of Transportation, Commission for the Transportation Disadvantaged, and as a Medicaid-Waiver provider with the

Agency for Persons with Disabilities. Additional funding comes from local sources, including local governmental funding and farebox collections. In 2006, the vehicles traveled over 690,000 miles on over 87,000 passenger trips, an increase of 9% over the previous year. As the fastest growing county in the state, the number of trips and miles will continue to rise in the coming years.

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

Solid Waste Services:

The Flagler County Solid Waste Services Division was established in January, 2007 to provide contract management, billing, and collection services for residential solid waste services within the unincorporated areas of Flagler County. Actual solid waste collection is performed by a contracted vendor and the billing and collection process is done by County staff. Services provided include, collection of residential solid waste, two times per week; collection of recyclable materials, once per week; and collection of yard trash, once per week.

Solid Waste:

The Flagler County Solid Waste Division operates as a Household Hazardous Waste Collection Center. They provide a safe disposal of hazardous waste for County residents at no charge. The Solid Waste Division provides for the long term care and maintenance of the Construction and Demolition Facility, the Bunnell Landfill and the Old Kings Road Closed Landfill. The Solid Waste Division also performs the necessary site inspections as required by the Department of Environmental Protection's Small Quantity Generator Program.

PROGRAM DESCRIPTIONS

EMERGENCY SERVICES

Administration:

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

Emergency Management:

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

Fire Rescue:

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

Geographical Information Services (GIS):

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

PROGRAM DESCRIPTIONS

800 MHz Pubic Safety Trunked Radio System:

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

Flight Operations:

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

E911:

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

PROGRAM DESCRIPTIONS

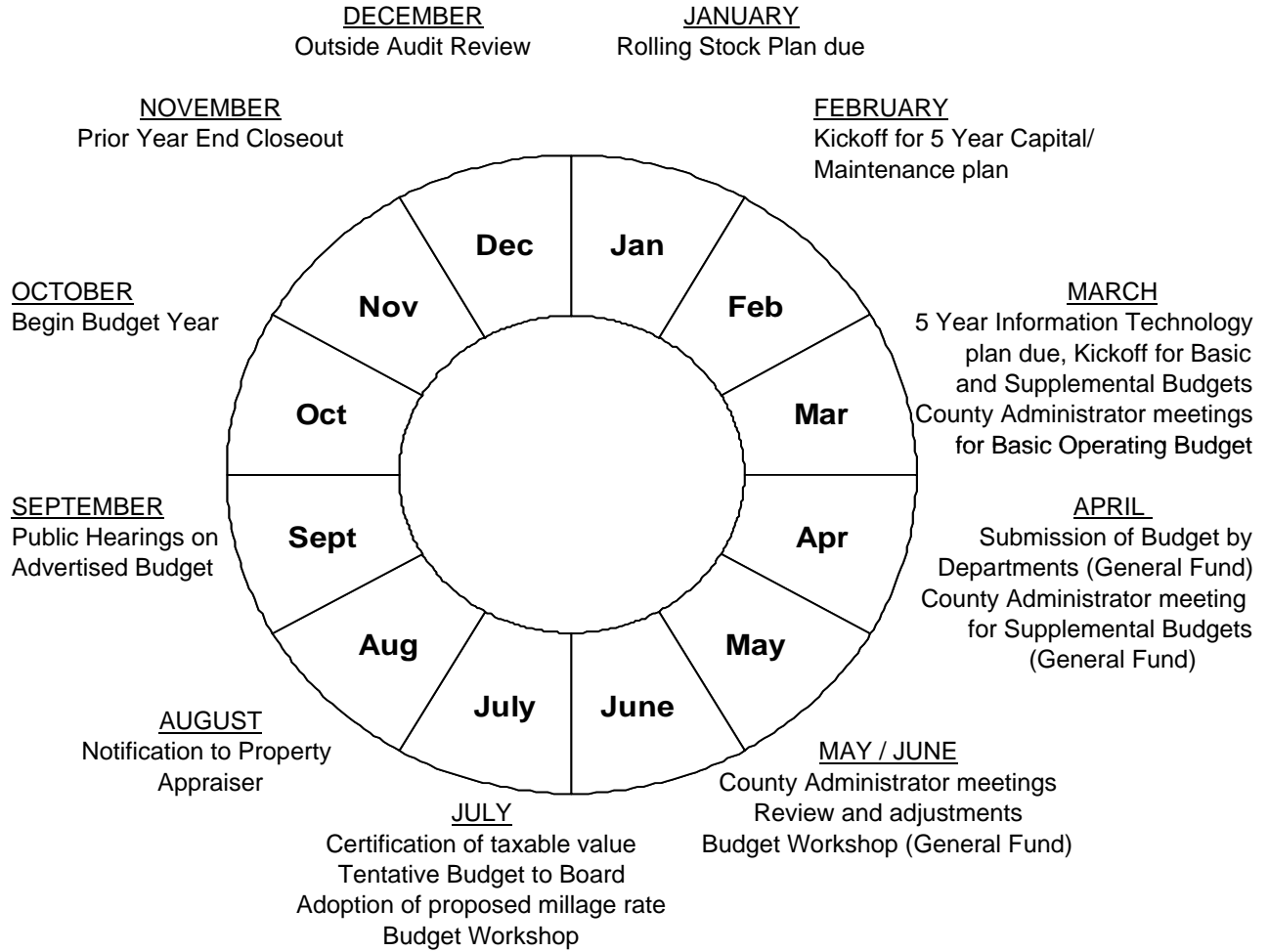
PARKS & RECREATION

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

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

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

FLAGLER COUNTY BUDGET CALENDAR



BUDGET ADOPTION PROCESS

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

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

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

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

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

The Constitutional Officers, Sheriff, Supervisor of Elections and the Clerk of the Court, submit their budget requests to the Board of County Commissioners by June 1st. Final adjustments are made during the month of June and preparation of the Budget document is performed. The Property Appraiser certifies the County's net taxable value of property by July 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** **r** **u** **t** **h** **I** **n** **M** **i** **l** **l** **a** **g** **e**) Notices. These are the notices of proposed property taxes and the first public hearing dates for all property taxes.

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

BUDGET ADOPTION PROCESS (Continued)

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

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

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

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

GLOSSARY OF TERMS & ACRONYMS

ABBREVIATIONS/ACRONYMS:	List of abbreviations and acronyms follow Glossary.
ACTIVITY:	Sub-organizational unit of a Division established to provide specialized service to citizens.
ACCOUNTING SYSTEM:	A system of financial record-keeping that records, classifies, and reports information on the financial status and operation of an organization.
ACCRUED EXPENDITURES:	Charges incurred by a recipient during a given period requiring the provision of funds for: (1) goods and other tangible property received; (2) services performed by employees, contractors, sub-recipients, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required.
ACCRUED INCOME:	Sum of: (1) earnings during a given period from (i) services performed by the recipient, and (ii) goods and other tangible property delivered to purchasers; and (2) amounts becoming owed to the recipient for which no current services or performance is required by the recipient.
ACQUISITION COST OF EQUIPMENT:	Net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.
AD VALOREM TAX:	The primary source of revenue for the County. A tax levied on the assessed value (net of the exemption) of real or personal property. This is commonly referred to as "Property Tax." The Property Appraiser determines the value of all taxable real property.
ADOPTED BUDGET:	The financial plan of revenues and expenditures as approved by the Board of County Commissioners at the beginning of the fiscal year.
ADVANCE PAYMENT:	A payment made to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.
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.
AMENDMENT 10 VALUE CAP:	The amount homesteaded properties can increase since Amendment 10 was implemented (Save Our Homes).
AMORTIZATION:	The reduction of debt by regular payments of principal and interest sufficient to pay off a loan by maturity.
APPLICATION PACKAGE:	A group of specific forms and documents for a specific funding opportunity which are used to apply for a grant.

GLOSSARY OF TERMS & ACRONYMS

APPROPRIATION:	An authorization by the County Commission to make expenditures and incur obligations from County funds for purposes approved by the Commission.
ASSESSED VALUATION:	The valuation of real property established by the Property Appraiser as a basis for levying taxes.
ASSET:	Resources owned or held by a government which have monetary value.
AUDIT:	A review of the County's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law.
AWARD:	Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient.
BALANCED BUDGET:	A budget in which revenues and expenditures are equal. (No deficit spending).
BASE BUDGET:	The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs that cannot be avoided such as salary increases for existing personnel. All other costs are budgeted as service level adjustments.
BOARD OF COUNTY COMMISSIONERS:	The governing body of Flagler County, composed of five persons elected County-wide from districts.
BOND:	A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.
BOND FUNDS:	The revenues derived from issuance of bonds used to finance capital projects.
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.

GLOSSARY OF TERMS & ACRONYMS

CAPITAL OUTLAY:	Appropriations for the acquisition or construction of physical assets with a life expectancy greater than one year and a cost greater than \$1,000.
CASH AND CASH EQUIVALENTS:	The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with original maturities of three months or less from acquisition date.
CASH BASIS:	Method that recognizes revenues when cash is received and recognizes expenses when cash is paid out. In contrast, the accrual method recognizes revenues when goods or services are sold and recognizes expenses when obligations are incurred.
CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA):	An online database of all Federal programs available to state and local governments, federally-recognized Indian tribal governments, territories and possessions of the United States, domestic public, quasi-public, and private profit and non-profit organizations and institutions, specialized groups, and individuals.
CENTRAL CONTRACTOR REGISTRY (CCR):	The primary vendor database for the U.S. Federal Government. CCR validates applicant information and electronically shares the secure and encrypted data with Federal agencies' finance offices to facilitate paperless payments through Electronic Fund Transfer (EFT).
CERTIFICATES OF PARTICIPATION (COPs):	Certificates issued by a Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction and installation of a project.
CHART OF ACCOUNTS:	A systematic structure for classifying similar financial transactions of the County.
CLOSEOUT:	Process by which the awarding grant agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.
COMMUNITY DEVELOPMENT BLOCK GRANT:	A flexible Federal entitlement program used to provide communities with resources to address a wide range of unique community development needs (CDBG).
COMMUNITY REDEVELOPMENT AGENCY:	A five to seven member "Board" created by the local government, comprised of local government officials or other appointed individuals, responsible for developing and implementing the Community Redevelopment Plan in designated areas where blighted conditions exist.
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.
CONSUMER PRICE INDEX (CPI):	Measures the prices of consumer goods and is a measure of U.S. Inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.
CONTINGENCIES:	A budgetary reserve to provide for an emergency or unanticipated expenditure during the fiscal year. OR- An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

GLOSSARY OF TERMS & ACRONYMS

CONTRACTUAL SERVICE:	A service rendered to the County by private firms, individuals or other County departments on a contract basis.
COOPERATIVE AGREEMENT:	An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the Federal agency and the recipient in carrying out the activity contemplated by the award.
COST SHARING OR MATCHING:	The portion of project or program costs of a grant not borne by the Federal Government.
COUNTY ADMINISTRATOR:	The Chief Executive Officer of the County, appointed by the Board of County Commissioners.
DEBT SERVICE:	Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.
DEPARTMENT:	A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.
DEPRECIATION:	A decrease or loss of value of an item due to age, wear, or market conditions. Flagler County does not budget depreciation expense, but does budget for the related capital replacement during the year when the replacement or expenditure occurs.
DEFICIT:	The excess of expenditures over revenues during the fiscal year.
DISCRETIONARY GRANT:	A grant (or cooperative agreement) for which the Federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded.
DIVISION:	A basic organizational unit of the County that is functionally unique in its service delivery.
ENCUMBRANCE:	An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.
ENTERPRISE FUND:	A fund that pays for its costs of operations from user fees and does not generally receive property tax support. County enterprise funds include the Airport, Solid Waste/Landfill, Transportation and Utility Services.
EXEMPT, EXEMPTION, NONEXEMPT:	Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance; amounts remaining are called the nonexempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homestead at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Newly eligible homeowners must apply for exemption by March 1. Other exemptions apply to agricultural land and property owned by widows, the blind and permanently and totally disabled people who must meet income requirements.
EXPENDITURES:	Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.

GLOSSARY OF TERMS & ACRONYMS

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.
FIXED ASSETS:	Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).
FRANCHISE FEE:	Fees levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.
FRINGE BENEFITS:	Payments made by the County for retirement, social security, health insurance contribution, workers' compensation, general liability, and life insurance.
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 Accounting 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.
GENERAL OBLIGATION BOND:	Bonds for which the full faith and credit of the issuing government are pledged.
GOAL:	A long, or short-term, attainable target for an organization-its vision of the future.
GRANT:	A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.
HOMESTEAD EXEMPTION:	A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$25,000.
IMPACT FEE:	A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.
IMPROVEMENTS OTHER THAN BUILDINGS:	Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

GLOSSARY OF TERMS & ACRONYMS

INDIRECT COSTS:	Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.
INFLATIONARY INCREASE:	An increase in the cost of a project due to the rising cost of materials and labor.
INFRASTRUCTURE:	The basic installations and facilities on which the continuance and growth of the County depends, such as roads and bridges, schools, and water and sewer systems.
INTEREST INCOME:	Revenues earned on cash balances within each fund.
INTERFUND ACTIVITY:	Interfund activity within and among the County's three fund categories (governmental, proprietary, and fiduciary) are classified as reciprocal interfund activity and non-reciprocal interfund activity.
INTERFUND TRANSFERS:	Budgeted amounts transferred from one fund to another fund. These represent "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.
INTERLOCAL AGREEMENT:	A written agreement between the County and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.
INTERNAL SERVICE FUND:	A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.
INTERNAL SERVICE:	The revenues and expenses that are generated through internal service funds. The two main internal service funds are County Insurance and Equipment Service.
INVENTORY:	Inventory of proprietary funds is valued at the lower cost (first-in, first-out) or market. Inventory of the special revenue funds is valued at cost, which approximates market value, using the first-in, first-out method. The cost of inventory of the special revenue funds is recorded as an expenditure when consumed, rather than when purchased. An off-setting reserve is reported to indicate that the asset is not available for appropriation or expenditure.
JUST VALUE:	Florida Statute 193.011(1) defines just value as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase True Value of Property.
LANDFILL CLOSURE COSTS:	The County recognizes municipal solid waste landfill closure and postclosure care costs under the State of Florida's Solid Waste Management Act of 1988, regulations of the Federal Environmental Protection Agency, and GASB Statement No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs." The County is required to place a final cover on closed landfills and to provide long-term care for up to thirty years after final cover. These obligations for closure and postclosure are recognized in the enterprise fund for the County's sanitary landfill operations over the active life of the landfill, based on capacity.

GLOSSARY OF TERMS & ACRONYMS

LICENSE AND PERMIT FEES:	A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.
LEVY:	To impose taxes, special assessments or service charges. Another term used for millage rate.
LINE ITEM BUDGET:	A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or capital purchases. A copy of the line item budget is available for review in the Financial Services Department.
LONG-TERM DEBT:	Debt with a maturity of more than one year after the date of issuance.
MANDATORY GRANT:	A grant (or cooperative agreement) awarded under a program where the authorizing statute requires the head of the agency or designee to make an award to each eligible entity under the conditions and in the amount (or based on the formula) specified in the statute.
MANDATED PROGRAM:	A program that Flagler County must provide according to federal law, state law or a judge's order.
MATCHING FUNDS:	A type of grant that requires the government organization or agency receiving the grant to commit a certain amount of funds to a program before funding is made available by the granting authority.
MILLAGE RATE:	The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.
MINIMUM LEVEL OF SERVICE:	The level of resources and performance below which it is unreasonable to operate; based on demonstrated need, professional standards, impact on citizens, comparisons with similar jurisdictions, economy of scale, and past history.
MISSION STATEMENT:	Statement of purpose that establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.
MODIFIED ACCRUAL BASIS	A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.
MUNICIPAL SERVICE BENEFIT UNIT	(MSBU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non ad valorem taxes) to provide municipal-type services. Example: Daytona North Service District.
MUNICIPAL SERVICE TAXING UNIT	(MSTU) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services. Example: the former Palm Coast Service District.
NON-OPERATING BUDGET:	The capital budget and the internal services budget.
NON-TAX REVENUE:	The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

GLOSSARY OF TERMS & ACRONYMS

OBJECT CODE:	An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.
OBJECTIVE:	A specific measurable and observable result of an organization's activity that advances the organization towards its goal.
OBLIGATIONS:	Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
OPERATING EXPENDITURES:	Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.
ORDINANCE:	A formal legislative enactment by the County Commission. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.
OUTSIDE AGENCIES:	Private not-for-profit agencies located within the County who provide community services which supplement and support County programs and for which County dollars are made available.
PERSONAL PROPERTY:	Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities.
PERSONAL PROPERTY TAX:	A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.
PERSONAL SERVICES:	Expenditures for salaries, wages, and fringe benefits of a government's employees.
POTABLE WATER:	Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption (drinking water).
PRINCIPAL:	The original amount borrowed through a loan, bond issue, or other form of debt.
PROPERTY (AD VALOREM) TAXES:	A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.
PROPOSED MILLAGE:	The tax rate certified by the governing body of each taxing authority within a fiscal year. The proposed millage is sent to the Property Appraiser within 35 days after the County's tax roll is certified. This proposed millage is placed on the proposed tax notice sent to property owners.
PROPRIETARY FUND/AGENCY:	Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

GLOSSARY OF TERMS & ACRONYMS

PURCHASE ORDER:	A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.
REAL PROPERTY:	Land, buildings and other structures attached to it that are taxable under Florida Law.
RECIPIENT:	An organization receiving financial assistance directly from an awarding agency to carry out a project or program.
REQUIREMENT:	A monetary obligation reflected in the financial accounts as an inter-fund transfer of cash from one fund to another.
RESERVE:	An account used to indicate that a portion of the budget is legally restricted for a contingency or other lawful purpose and is therefore not available for general appropriation.
RESOLUTION:	A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.
RESTRICTED CASH:	Restricted cash consists of cash held in escrow for the long term maintenance and care of sanitary landfills as required by Rule 62-701.630 of the Florida Administrative Code.
RETAINED EARNINGS:	An equity account reflecting the accumulated earnings of an Enterprise or Internal Services Fund.
REVENUE:	The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.
REVENUE BONDS:	A government-issued bond sold for construction of a capital project. Debt service requirements are met from the proceeds of a specific revenue source.
REVENUE ESTIMATES:	A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.
ROLLED-BACK MILLAGE RATE:	A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.
SPECIAL ASSESSMENT:	A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.
SPECIAL REVENUE FUND:	A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.
STATE HOUSING INITIATIVES PARTNERSHIP (SHIP):	A state entitlement program designed to foster public/private partnerships to create and preserve affordable housing.
STATUTE:	A written law enacted by a duly organized and constituted legislative body.
SURPLUS:	The difference between revenues received and expenditures made within the current fiscal year.
TAX BASE:	The total property evaluations on which each taxing authority levies its tax rate.

GLOSSARY OF TERMS & ACRONYMS

TAX INCREMENT FINANCING:	Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.
TAX ROLL:	The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.
TAX YEAR:	The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2007 would be used to compute an ad valorem tax levied effective October 1, 2007.
TAXABLE VALUE:	The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.
TENTATIVE MILLAGE:	The tax rate adopted at the first public hearing of a taxing authority. Under state law, the authority may reduce, but not increase, the tentative millage during the final budget hearing without first providing written notification to all affected property owners.
TRANSFER:	Transfers of cash or other resources between funds.
TRIM:	The acronym for TR uth I n M illage defines a tax increase or decrease given the relationship of assessed values and millage rates. If the average assessed value increases, the millage rate should decrease (see Rolled-Back Millage Rate).
TRUST FUND:	Funds used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.
UNRESERVED FUND BALANCE:	The portion of a fund's balance that is not legally restricted for a specific purpose.
USER CHARGES (PROPRIETARY):	The payment of a fee for direct receipt of goods or services by the person benefiting from the services.
VALUATION:	The dollar value of property assigned by the County Property Appraiser.
VOTED MILLAGE:	A tax levied to support a program(s) that has been approved by voter referendum.
WORKING CAPITAL:	Reserves kept on hand to ensure a positive cash flow.

GLOSSARY OF TERMS & ACRONYMS

ADA – Americans With Disabilities Act

AIP – Airport Improvement Program

ALS – Advanced Life Support

CAFR – Comprehensive Annual Financial Report

CCR – Central Contractor Registry

CDBG – Community Development Block Grant

CERT – Citizen’s Emergency Response Team

CFDA – Catalog of Federal Domestic Assistance

CIP – Capital Improvement Program

CPI – Consumer Price Index

CPR – Cardio Pulmonary Resuscitation

CRA – Community Redevelopment Agency

DEP – Department of Environmental Protection

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

E-911 – Emergency Telephone System

EEOC – Equal Employment Opportunity Commission

EFT – Electronic Fund Transfer

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

EOC – Emergency Operations Center

FAA – Federal Aviation Administration

FASB – Financial Accounting Standards Board

FCPT – Flagler County Public Transportation

FDEP – Florida Department of Environmental Protection

FDER – Florida Department of Environmental Regulation

FDLE – Florida Department of Law Enforcement

FDOT – Florida Department of Transportation

FEMA – Federal Emergency Management Administration

FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)

FIND – Florida Inland Navigational District

GLOSSARY OF TERMS & ACRONYMS

FMLA – Family Medical Leave Act

FS – Financial Services

FY – Fiscal Year

FYE – Fiscal Year End

GA – General Aviation

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

HAZMAT – Hazardous Material

HUD – Housing and Urban Development

HVAC – Heating, Ventilation and Air Conditioning

IT – Information Technology

LAP – Local Agency Program

LETF – Law Enforcement Trust Fund

MGD – Million Gallons per Day

MHz – Megahertz radio frequency unit

MSD – Municipal Service District

NPDES – National Pollutant Discharge Elimination System

OMB – Office of Management & Budget

OSHA – Occupational Safety & Health Administration

PAL – Police Athletic League

POC – Point of Contact

PSAP's – Public Safety Answering Points

PSN – Person With Special Needs

RFP – Request For Proposal

RFQ – Request For Quotes

ROI – Return On Investment

ROW – Right-of-Way

SHIP – State Housing Initiatives Partnerships

TIF – Tax Increment Financing

GLOSSARY OF TERMS & ACRONYMS

TRIM – Truth in Millage Law

VA – Veteran's Affairs

VAB – Value Adjustment Board

WTP – Water Treatment Plant

WWTP – Waste Water Treatment Plant

CHART OF ACCOUNTS FY 2007-2008

10 PERSONNEL SERVICES

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

10-11 Executive Salaries

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

10-12 Regular Salaries and Wages

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

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

10-13 Other Salaries and Wages

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

10-14 Overtime

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

10-21 FICA Taxes

Social Security Matching for all employees.

10-22 Retirement Contributions

Amount contributed to a retirement fund.

CHART OF ACCOUNTS FY 2007-2008

- 10-23 Life and Health Insurance
- Includes life and health insurance premiums and benefits paid for employees by the County.
- Workers' Compensation
- Premiums and benefits paid for Workers' Compensation Insurance by the County.
- 30 OPERATING EXPENSES**
- Includes expenditures for goods and services, which primarily benefit the current period and are not defined as personal services or capital outlay.
- 31-10 Professional Services
- Legal, medical, dental, engineering, architectural, appraisal, surveys, environmental studies and other services procured by the local units as independent professional assistance. Includes such financial services as bond rating, etceteras, where the service received is not directly involved with accounting and/or auditing.
- 33-10 Court Reporter Services
- This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.
- 34-10 Other Contractual Services
- Custodial, janitorial, pest control, permit fees, fire extinguisher maintenance, fire alarm inspections, pressure cleaning and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units.
- 34-20 Governmental Services
- This account is strictly for interdepartmental billing.
- 40-10 Travel and Per Diem
- This includes the costs of public transportation and reimbursements for use of private vehicles, per diem, meals and incidental travel expenses. Include hotel costs under this account. (NOTE ACCOUNTS: All conference and seminar registration fees 54-20. Training and education costs for certifications required by job description in 54-21).
- 41-10 Communications Services – Recurring Charges
- Telephone, cellular phone and other monthly or annual communications charges.

CHART OF ACCOUNTS FY 2007-2008

- 41-20 Communications – Installation and Repair

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

 NOTE: Does not include purchase of equipment (see 46-40, 51-11, OR 64-10).
- 41-30 Postage

 Freight and express charges, postage and messenger services. (If freight is for delivery of machinery and equipment (greater than \$1000), include on cost of equipment).
- 43-10 Utility Services

 Electricity, Gas, Water, Waste Disposal and other public utility services.
- 44-10 Rentals

 Amounts paid for the lease or rent of land, buildings, copiers, printers, uniforms or equipment. The County would not have ownership of item once lease expires. This would also include the leasing of vehicles not to be owned by County. (NOTE: Rentals for projects would be included in the project cost and would be a Capital Outlay account number.)
- 45-20 Auto Insurance

 Automobile insurance premiums.
- 45-60 Other Insurance

 Notary fees.
- 46-10 Repair and Maintenance Services – Building/Equipment

 The costs incurred for the **repair** and **maintenance** of all buildings and equipment (i.e. window a/c unit.). Items include: paint, keys, primer/sealer, locks, nuts, bolts, screws, anchors, fasteners, etc.
- 46-20 Repair and Maintenance – Automotive

 The cost of repair and maintenance to all automotive equipment/rolling stock.
- 46-30 Maintenance Agreements

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

CHART OF ACCOUNTS FY 2007-2008

- 46-40 Small Tools/Small Equipment
Includes small tools or small equipment, not related to office, with a unit value estimated to be **less than \$1,000** (includes cameras, radios, cellular phones, playground equipment, a/c units, gas can, paint brushes, roller covers, hoses, pneumatic staples, saw blades, drill bits, rechargeable batteries required for use of tool).
- 47-10 Printing and Binding
Cost of printing, binding, and other reproduction services that are contracted for or purchased from outside vendors.
- 48-10 Promotional Activities
Includes any type of promotional advertising on behalf of the local unit.
- 49-10 Other Current Charges and Obligations
Includes current charges and obligations not otherwise classified.
- 49-13 Service Awards / Recognition
Monthly and annual awards per policy and procedures (in department only).
- 49-14 Landfill Tipping Fees
Landfill tipping fees charged to various departments.
- 49-15 Advertising
Employment ads, classified ads and legal ads.
- 51-10 Office Supplies
Includes consumable materials and supplies such as stationery, pre-printed forms, paper, charts, pens, pencils, paperclips and maps.
- 51-11 Office Equipment
Includes equipment items with a unit value **less than \$1,000**. Examples would be calculators, surge protectors, scanners, office furniture and office telephones.
- 51-20 Other Data Processing
Memory upgrades, CD upgrades, patch cables and monitors not designated as software, UPS battery backup.
- 52-10 Operating Supplies – Gas and Oil (Vehicles Only)
Fuel and kerosene, oil and lubricants used in the conduct of operations.

CHART OF ACCOUNTS FY 2007-2008

52-12 Other Operating Expenses

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

52-20 Clothing and Wearing Apparel

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

52-30 Data Processing Software

Computer software, software upgrades and licensing.

53-10 Road Materials and Supplies

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

54-10 Books, Publications, Subscriptions, and Memberships

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

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

54-21 Employee Education and Training

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

60 **CAPITAL OUTLAY** (Expenditures with a unit value of **\$1000 and greater.**)

61-10 Land and Permanent Easements

62-10 Capital Outlay – Buildings

Includes replacement of a/c unit (greater than \$1,000). NOTE: If cost is over \$5,000 charge it here, if unit cost is between \$1,000 and \$5,000 it must be charged to 64-10). Projects should be tracked with project number, work order number and job number.

**CHART OF ACCOUNTS
FY 2007-2008**

- 63-10 Capital Outlay – Improvements Other Than Buildings

 Includes soccer fields (NEW, not repair or replacement), roadways and landscaping (fertilizer for maintenance would be 52-12).
- 64-10 Capital Outlay – Equipment and Machinery

 Include playground equipment, motor vehicles, heavy equipment-transportation, other heavy equipment, office furniture and equipment, moveable equipment (window a/c unit) and other machinery and equipment. Freight is included in the cost of the item.
- 66-10 Books, Publications, and Library Materials

 This object includes all books, publications, regardless of value, when purchased for use by libraries, educational institutions and other institutions or facilities where such items constitute a major outlay category. This object is also used for those items with a unit value of \$1,000 or more, regardless of the institution or facility purchasing them.
- 67-10 Capital Leases

 Vehicles and equipment leased and then owned by County at end of lease.
- 71** **DEBT SERVICE**

 Outlays for repayment of debt on Bond Issues, Lease Purchases, etceteras.
- 71-10 Debt Service Principal

 The cost of principal re-payment.
- 72-10 Debt Service Interest

 The cost of interest on debt.
- 73-10 Other Debt Service Expenses

 Issue costs, fees and etcetera, for debt issues.

CLASSIFICATION OF FUNDS

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

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

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

FUND GROUPS

GOVERNMENTAL FUND TYPES

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

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

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

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

PROPRIETARY FUND TYPES

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

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

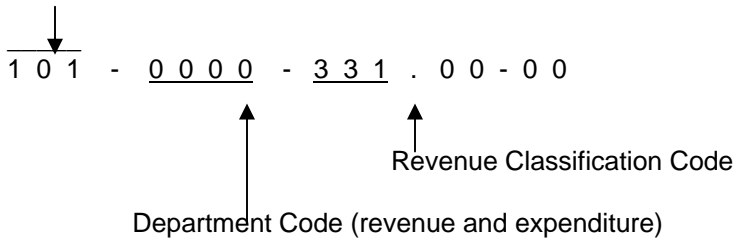
REVENUE ACCOUNTS

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

CLASSIFICATION OF FUNDS

The Uniform Accounting System provides a revenue code consisting of nine digits: the first three identify the fund and the following six are used for more specific identification.

Fund identification (special revenue fund)



3XX.XXX REVENUE

31X.XXX Taxes

- 311.0 Ad Valorem Taxes
- 312.XXX Sales, Use and Fuel Taxes
- 313.XXX Franchise Fees
- 314.XXX Utility Service Taxes
- 319.000 Other Taxes

32X.XXX Licenses and Permits

- 321.000 Occupational Licenses
- 322.000 Building Permits
- 329.000 Other Licenses, Fees, and Permits

33X.XXX Intergovernmental Revenue

- 331.XXX Federal Grants
- 334.XXX State Grants
- 335.XXX State Shared Revenues
- 336.000 State Payments in Lieu of Taxes
- 337.XXX Grants from other Local Units
- 338.000 Shared Revenues from other Local Unites
- 339.000 Payments from other Local Unites in Lieu of Taxes

34X.XXX Charges for Services

- 341.XXX General Government
- 342.XXX Public Safety
- 343.XXX Physical Environment
- 344.XXX Transportation
- 345.XXX Economic Environment
- 346.XXX Human Services
- 347.XXX Culture/Recreation
- 348.XXX Court-Related Revenues
- 349.000 Other Charges for Services

35X.XXX Fines and Forfeitures

36X.XXX Miscellaneous Revenues

- 361.100 Interest and Other Earnings
- 362.000 Rents and Royalties

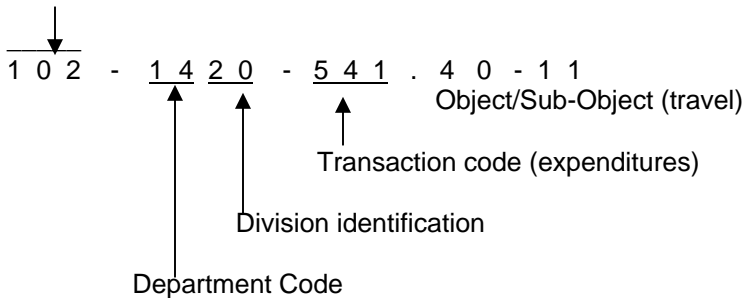
CLASSIFICATION OF FUNDS

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

EXPENDITURE/EXPENSE ACCOUNTS

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

Fund identification (special revenue fund)



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

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

52X.XX Public Safety

521.0	Law Enforcement
522.0	Fire Control
523.0	Detention and/or Correction
524.0	Protective Inspections

CLASSIFICATION OF FUNDS

525.0	Emergency and Disaster Relief Services
526.0	Ambulance and Rescue Services
527.0	Medical Examiners
528.0	Consumer Affairs
529.0	Other Public Safety
53X.XX Physical Environment	
531.0	Electric Utility Services
532.0	Gas Utility Services
533.0	Water Utility Services
534.0	Garbage/Solid Waste Control Services
535.0	Water/Wastewater Services
536.0	Water-Sewer Combination Services
537.0	Conservation and Resource Management
538.0	Flood Control/Stormwater Management
539.0	Other Physical Environment
54X.XX Transportation	
541.0	Road and Street Facilities
542.0	Airports
543.0	Water Transportation Systems
544.0	Transit Systems
545.0	Parking Facilities
549.0	Other Transportation Services
55X.XX Economic Environment	
551.0	Employment Opportunity and Development
552.0	Industry Development
553.0	Veteran's Services
554.0	Housing an Urban Development
555.0	Other Economic Environment
56X.XX Human Services	
561.0	Hospitals
562.0	Health
563.0	Mental Health
564.0	Public Assistance
565.0	Developmental Disabilities
569.0	Other Human Services
57X.XX Culture/Recreation	
571.0	Libraries
572.0	Parks and Receptions
573.0	Cultural Services
574.0	Special Events
575.0	Special Recreation Facilities
578.0	Charter Schools
579.0	Other Culture/Recreation
58X.XX Other Uses	
581.0	Interfund Transfer
581.91	Board of County Commissioners
583.0	Installment Purchase Acquisitions

CLASSIFICATION OF FUNDS

584.0	Capital Lease Acquisitions
585.0	Payment to Refunded Bond Escrow Agent
586.0	Transfer Out from Constitutional Fee Officers
586.91	Transfer Out From Constitutional Officers
590.0	Other Nonoperating
591.0	Nonoperating Interest
592.0	Extraordinary Gain or Loss
6XX.XX-7XX.XX	Court-Related Expenditures

OBJECT CLASSIFICATION

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

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

CLASSIFICATION OF FUNDS

The County reports the following major governmental funds:

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

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

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

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

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

RESOLUTION NO. 2007- 89

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

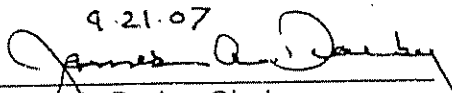
Section 5. Assessment for Rima Ridge Mosquito Control District is at \$14.62 per special assessment unit.

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

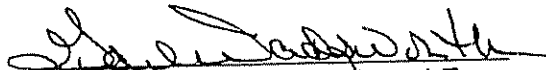
Section 7. This Resolution shall be effective for the Fiscal Year 2007/2008 Budget

PASSED AND ADOPTED this 20th day of September, 2007.

Board of County Commissioners
of Flagler County, Florida

9.21.07

James A. Darby, Chairman

Attest:


Gail Wadsworth, Clerk and Ex
Officio Clerk to the Board

RESOLUTION NO. 2007- 90

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

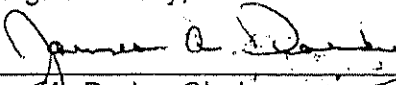
Section 6. Assessment for Hunter's Ridge Subdivision a millage rate of zero.

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


Section 8. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 20th day of September, 2007.

Board of County Commissioners
of Flagler County, Florida


James A. Darby, Chairman

Attest.


Gail Wadsworth, Clerk and Ex
Officio Clerk to the Board

RESOLUTION NO 2007- 91

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

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

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

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

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

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

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

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

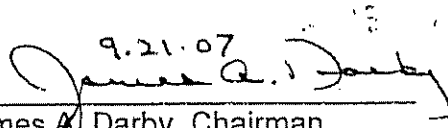
NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Flagler County, Florida:

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


Section 2. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 20th day of September, 2007.

Board of County Commissioners
of Flagler County, Florida

9.21.07

James A. Darby, Chairman

Attest:


Gail Wadsworth, Clerk and Ex Officio
Clerk to the Board

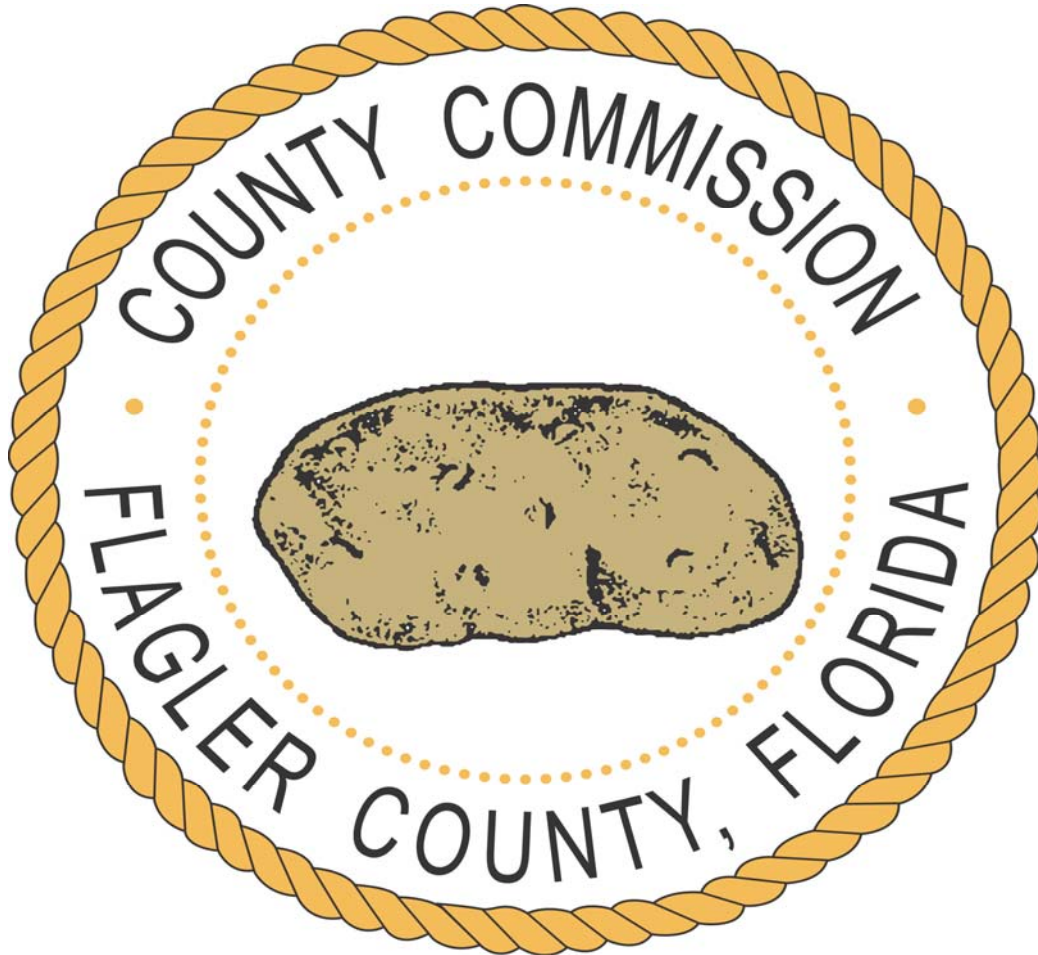
Flagler County, Florida
Revenue Summary by Fund
FY 2007-2008
Exhibit "A"

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

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

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

Actuals do not include prior year cash carry forward.



Approved Budget Fiscal Year 2007-2008

ORDINANCE NUMBER 2006-24

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

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

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

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

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

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

SECTION I:

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

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

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

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

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

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

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

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

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

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

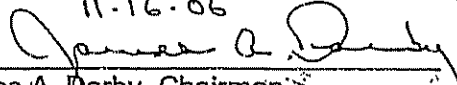
SECTION IV: Conflicts. All ordinances or parts of ordinances which are in conflict with this ordinance are hereby repealed, to the extent necessary to alleviate the conflict, but shall continue in effect insofar as they are not in conflict herewith, unless repeal of the conflicting portion destroys the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

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

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

EFFECTIVE DATE
PER FLORIDA STATUTE
125.66
NOVEMBER 17, 2006

BOARD OF COUNTY COMMISSIONERS
OF FLAGLER COUNTY, FLORIDA

11-16-06

James A. Darby, Chairman

Attest:


Gail Wadsworth, Clerk of Courts

Approved as to form:


Carl E. Kern, County Attorney

Appendix

A-B

5 Year Capital Plan	1 - 28
Additional Cost for Judicial Complex	1 - 25
Administration	3 - 4
Airport	6 - 22
Alcohol & Drug Abuse Trust	5 - 58
Appropriation Summary – Constitutional and Judicial	4 - 1
Appropriation Summary – General Fund	3 - 1
Appropriation Summary – Other Funds	6 - 1
Appropriation Summary – Special Revenue Funds	5 - 1
Appropriation Summary By Category General Fund	3 - 76
Appropriation Summary By Function General Fund	3 - 74
Authorized Staffing Tables – Administration	7 - 2
Authorized Staffing Tables – Airport	7 - 42
Authorized Staffing Tables – Board of County Commissioners	7 - 1
Authorized Staffing Tables – Bunnell Library	7 - 22
Authorized Staffing Tables – Communications	7 - 8
Authorized Staffing Tables – Community Resources, Human Resources	7 - 7
Authorized Staffing Tables – Community Services, Human Services	7 - 18
Authorized Staffing Tables – Community Services, Senior Services	7 - 19
Authorized Staffing Tables – County Attorney	7 - 10
Authorized Staffing Tables – Drug Court Federal Grant	7 - 29
Authorized Staffing Tables – Emergency Management General	7 - 24
Authorized Staffing Tables – Emergency Services GIS	7 - 23
Authorized Staffing Tables – Emergency Services, Administration	7 - 26
Authorized Staffing Tables – Emergency Services, E-911	7 - 40
Authorized Staffing Tables – Emergency Services, E-911 Wireless	7 - 41
Authorized Staffing Tables – Emergency Services, Emergency Flight Operations	7 - 27
Authorized Staffing Tables – Emergency Services, Emergency Management	7 - 28
Authorized Staffing Tables – Emergency Services, Fire Rescue	7 - 25
Authorized Staffing Tables – Extension Service	7 - 17
Authorized Staffing Tables – Financial Services	7 - 3
Authorized Staffing Tables – Financial Services, Grants	7 - 6
Authorized Staffing Tables – Financial Services, Information Technology	7 - 5
Authorized Staffing Tables – Financial Services, Purchasing	7 - 4
Authorized Staffing Tables – General Services, Administration	7 - 9
Authorized Staffing Tables – General Services, Facilities Management	7 - 13
Authorized Staffing Tables – General Services, Fleet Management	7 - 12
Authorized Staffing Tables – General Services, Solid Waste	7 - 43
Authorized Staffing Tables – General Services, Utilities	7 - 45
Authorized Staffing Tables – Growth Management, Administration	7 - 36
Authorized Staffing Tables – Growth Management, Building	7 - 38
Authorized Staffing Tables – Growth Management, Code Enforcement	7 - 37
Authorized Staffing Tables – Growth Management, Engineering	7 - 34
Authorized Staffing Tables – Growth Management, Planning & Zoning	7 - 35
Authorized Staffing Tables – Guardian Ad Litem	7 - 11
Authorized Staffing Tables – Law Library	7 - 32
Authorized Staffing Tables – Library	7 - 21
Authorized Staffing Tables – Parks & Recreation, Recreation Services	7 - 16
Authorized Staffing Tables – Parks & Recreations, Civic Arena Operations	7 - 15
Authorized Staffing Tables – Parks & Recreations, Recreation Facilities	7 - 14

Authorized Staffing Tables – Public Works Administration	7 - 30
Authorized Staffing Tables – Public Works, Paved/Unpaved Road Maintenance	7 - 31
Authorized Staffing Tables – SHIP	7 - 33
Authorized Staffing Tables – Teen Court	7 - 39
Authorized Staffing Tables – Veterans Services	7 - 20
Authorized Staffing Tables –General Services Transportation Services	7 - 44
Beachfront Maintenance	6 - 18
Beachfront Parks	6 - 17
Bimini Gardens MSBU	5 - 38
Board of County Commissioners	3 - 2
Bond Sinking 2nd ESL	6 - 8
Budget Adoption Process	8 - 15
Budget Calendar	8 - 14
Budget Summary	1 - 1
Budget to Budget Comparison General Fund	3 - 78

C-D

Capital	3 - 67
Capital Construction Sinking	6 - 10
Capital Project Cost	1 - 32
Capital Requests	1 - 26
CDBG-Florida Rock Grant	5 - 37
Chart of Accounts	8 - 30
Circuit Court	4 - 6
Class Titles by Pay Grades	7 - 58
Classification of Funds	8 - 36
Clerk of Circuit Court	4 - 5
Communications	3 - 14
Community Resources	3 - 13
Community Resources, Veterans Services	3 - 46
Community Resources, Agricultural Extension Service	3 - 32
Community Resources, Bunnell Library	3 - 47
Community Resources, Community Services	3 - 34
Community Resources, Library	3 - 48
Community Resources, Safety	3 - 30
Constitutional Gas Tax	5 - 18
Constitutional Officer's Budget	4 - 15
County Attorney	3 - 16
County Court	4 - 11
County Historic Resources	3 - 31
County Transportation Trust Debt Service/Transfers/Reserves/Grant	5 - 8
County Transportation Trust Summary of Expenditures by Category	5 - 2
Court Expense	4 - 7
Court Facilities	5 - 12
Court Innovations	5 - 64
Court Related Technology	5 - 60
Court Reporter	4 - 10
Court Services	5 - 56
CPF Major Projects	6 - 20
Daytona North Service District	5 - 70
Debt Service	1 - 18
Domestic Violence Trust	5 - 57

E-F

Economic Development Fund	5 - 31
Emergency Services, Administration	3 - 54
Emergency Services, E-911	5 - 66
Emergency Services, Emergency Management	3 - 58
Emergency Services, Emergency Management General	3 - 51
Emergency Services, Fire Rescue	3 - 52
Emergency Services, Flight Operations	3 - 56
Emergency Services, GIS	3 - 50
Emergency Services, Public Safety Automation	3 - 60
Environmentally Sensitive Lands	6 - 16
Environmentally Sensitive Lands Bond	5 - 20
Espanola Special Assessment	5 - 39
Exhibit A	8 - 48
Expenditure Summary by Fund/Division	1 - 6
Financial Services	3 - 6
Financial Services, Grants	3 - 12
Financial Services, Information Technology	3 - 10
Financial Services, Purchasing	3 - 8
Fund Balance History	1 - 20
Fund Balance Ordinance No. 2006-24	8 - 51

G-K

General Services	3 - 19
General Services, Facilities Management	3 - 22
General Services, Fleet Management	3 - 20
Glossary of Terms & Acronyms	8 - 17
Government Services Building Administration	5 - 22
Grants	3 - 69
Grants & Aids Funding Requests (All Funds)	1 - 36
Group Benefits	6 - 33
Growth Management, Administration	5 - 46
Growth Management, Building	5 - 48
Growth Management, Building	5 - 52
Growth Management, Code Enforcement	5 - 50
Growth Management, Code Enforcement	5 - 54
Growth Management, Current Planning	5 - 44
Growth Management, Engineering	5 - 42
Growth Management, Fire Prevention Inspection	5 - 55
Growth Management, Transfers/Pooled Expenditures/Reserves	5 - 51
Guardian Ad Litem	4 - 8
History of Assessed Property Valuation & Millage Rates	1 - 3
History of BCC Departments	3 - 80
History of Flagler County Population	1 - 38
How Much Property Tax Revenue Have We Collected?	1 - 34
Insurance	3 - 68
Interfund Transfers	1 - 13
Interfund Transfers	3 - 61
Judicial Center Bond Sinking	6 - 14
Juvenile Diversion	5 - 62

L-N

Law Enforcement Trust	5 - 10
Law Library	5 - 11
Legal Aid	5 - 9
Less Than One-Third Of Flagler County's Tax Bill is for County Government	1 - 35
Limited Tax General Obligations Bonds	6 - 2
Long Term Maintenance C&D Facility	5 - 35
Long Term Maintenance Old Kings Road Landfill	5 - 34
Maintenance of Bunnell Landfill	5 - 36
Medical Examiner	3 - 45
Millage Rate by Division	1 - 39
New Position – Airport Attendant	7 - 56
New Position – Custodian (6)	7 - 52
New Position – Tradesworker III	7 - 54
Note Payable Colbert Lane	6 - 4

O-P

Park Impact Fees New Parks 1	5 - 25
Park Impact Fees New Parks 2	5 - 26
Park Impact Fees New Parks 3	5 - 27
Park Impact Fees New Parks 4	5 - 28
Parks & Recreation, Civic Arena	3 - 28
Parks & Recreation, Recreation Facilities	3 - 24
Parks & Recreation, Recreation Services	3 - 26
Parks & Recreation, Recreation Sport Leagues	3 - 29
Personal Services Category All Funds - BCC Only	7 - 65
Pooled Expenditures	3 - 62
Position Authorization Summary	1 - 22
Position Changes	7 - 46
Program Descriptions	8 - 1
Property Appraiser	4 - 3
Public Defender	4 - 13
Public Transportation Services	6 - 28
Public Works Administration	5 - 4
Public Works Paved & Unpaved Road Maintenance	5 - 6

Q-S

Reserve Colbert Lane	6 - 7
Reserves	1 - 14
Reserves - General Fund	3 - 64
Resolution No. 2007-89	8 - 42
Resolution No. 2007-90	8 - 44
Resolution No. 2007-91	8 - 46
Revenue Summary by Fund	1 - 4
Revenues New Transp Impact Fees	2 - 30
Revenues Airport	2 - 62
Revenues Alcohol & Drug Abuse Trust Fund	2 - 45
Revenues Beachfront Park Maintenance Fund	2 - 59
Revenues Beachfront Parks	2 - 58
Revenues Bimini Gardens MSBU	2 - 37
Revenues Bond Sinking - 2nd ESL	2 - 53

Revenues Building Department Fund	2 - 42
Revenues Capital Construction Sinking	2 - 54
Revenues CDBG Florida Rock Grant	2 - 36
Revenues City of Palm Coast Transportation Impact Fees	2 - 29
Revenues Constitutional Gas Tax	2 - 19
Revenues County Transportation Trust	2 - 10
Revenues Court Facilities	2 - 15
Revenues Court Innovations	2 - 48
Revenues Court Innovations/Technology	2 - 46
Revenues Court Services	2 - 43
Revenues CPF Environmental Sensitive Lands	2 - 57
Revenues CPF Major Projects	2 - 60
Revenues Daytona North Service District	2 - 70
Revenues Domestic Violence	2 - 44
Revenues E911	2 - 56
Revenues Economic Development ITM Grant	2 - 31
Revenues Environmentally Sensitive Lands Bond	2 - 20
Revenues Espanola Mosquito Control	2 - 38
Revenues General Fund	2 - 6
Revenues Government Services Building Administration	2 - 22
Revenues Insurance	2 - 69
Revenues Judicial Center Bond Sinking	2 - 55
Revenues Juvenile Diversion	2 - 47
Revenues Law Enforcement Trust	2 - 13
Revenues Law Library	2 - 14
Revenues Legal Aid	2 - 12
Revenues Limited Tax General Obligation Bond	2 - 50
Revenues Municipal Services	2 - 40
Revenues New Park Impact Fee 1	2 - 25
Revenues New Park Impact Fee 2	2 - 26
Revenues New Park Impact Fee 3	2 - 27
Revenues New Park Impact Fee 4	2 - 28
Revenues Note Payable Colbert Lane	2 - 51
Revenues Reserve Colbert Lane	2 - 52
Revenues Rima Ridge Mosquito Control	2 - 39
Revenues SHIP	2 - 32
Revenues Solid Waste	2 - 61
Revenues Solid Waste Long Term Maintenance C&D Facility	2 - 34
Revenues Solid Waste Long Term Maintenance Old Kings Road	2 - 33
Revenues Solid Waste Long-Term Maintenance Bunnell	2 - 35
Revenues Teen Court	2 - 49
Revenues Tourist Development/Beach Restoration	2 - 18
Revenues Tourist Development/Capital	2 - 16
Revenues Tourist Development/Promotional	2 - 17
Revenues Transportation East Impact Fees	2 - 23
Revenues Transportation Services	2 - 64
Revenues Transportation West Impact Fees	2 - 24
Revenues Utility Enterprise	2 - 66
Revenues Utility Regulatory Authority	2 - 21
Revenues Waste Management Utility	2 - 68
Rima Ridge Special Assessment	5 - 40
Road Impact Fees – City of Palm Coast	5 - 29
Road Unincorporated East Impact Fees	5 - 30

Sheriff	4 - 2
SHIP Program	5 - 32
Solid Waste	6 - 25
State Attorney	4 - 12
Summary of Revenues	2 - 1
Supervisor of Elections	4 - 14

T-Z

Tax Collector	4 - 4
Tax Increment Financing	3 - 66
Teen Court	5 - 65
Total Allocation of Personnel Services for Board of County Commisioners - All Funds	7 - 66
Tourist Development Beach Restoration	5 - 17
Tourist Development Capital Improvement	5 - 14
Tourist Development Promotional Activities	5 - 16
Transportation East Impact Fees	5 - 23
Transportation West Impact Fees	5 - 24
Utility Enterprise	6 - 30
Utility Regulatory Authority	5 - 21
Value Adjustment Board	3 - 18
Waste Management	6 - 32