

**BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA**

**A G E N D A
2008/2009 PRELIMINARY BUDGET HEARING
WEDNESDAY, SEPTEMBER 3, 2008 - 5:01 P.M.**

County Commission Chamber
Administration Building
1801 27th Street, Vero Beach, Florida 32960

COUNTY COMMISSIONERS

Sandra L. Bowden, Chairman	District 5	Joseph A. Baird, County Administrator
Wesley S. Davis, Vice Chairman	District 1	William G. Collins II, County Attorney
Joseph E. Flescher	District 2	Jeffrey K. Barton, Clerk to the Board
Gary C. Wheeler	District 3	
Peter D. O'Bryan	District 4	

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1. Call to Order
 2. Invocation – Stan Boling, Planning Director
 3. Pledge Of Allegiance – Sandra L. Bowden, Commission Chairman
 4. Budget Overview by County Administrator, Joseph A. Baird.
 5. AD VALOREM FUNDS

- A. Ad Valorem Millage and Ad Valorem Budget (Read each fund separately and make motion for each fund after public input).

General Fund

Proposed millage is 3.0689 and is 6.68% below rollback. The proposed budget is \$82,016,250.

- Open for public comments.
- Consider any proposed changes to tentative budget.
- Make a motion to adopt the tentative millage.
- Make a motion to adopt the tentative budget.

M.S.T.U.

Proposed millage is 1.0804 and is 9.03% below rollback. The proposed budget is \$29,125,672.

- Open for public comments.
- Consider any proposed changes to tentative budget.
- Make a motion to adopt the tentative millage.
- Make a motion to adopt the tentative budget.

Transportation Fund - (No Millage)

Proposed budget is \$16,306,066.

- Open for public comments.
- Consider any proposed changes to tentative budget.
- Make a motion to adopt the tentative budget.

Emergency Services District

Proposed millage is 1.7148 and is 9.69% below rollback. The proposed budget is \$28,501,218.

- Open for public comments.
- Consider any proposed changes to tentative budget.
- Make a motion to adopt the tentative millage.
- Make a motion to adopt the tentative budget.

Environmentally Sensitive Land Acquisition

Proposed millage is 0.1357 (rollback rate does not apply) and the proposed budget amount is \$2,428,658.

- Open for public comments.
- Consider any proposed changes to tentative budget.
- Make a motion to adopt the tentative millage.
- Make a motion to adopt the tentative budget.

Land Acquisition Bonds – 2004 Referendum

Proposed millage is 0.2863 (rollback rate does not apply) and proposed budget amount is \$4,797,340.

- Open for public comments.
- Consider any proposed changes to tentative budget.
- Make a motion to adopt the tentative millage.
- Make a motion to adopt the tentative budget.

Aggregate

Proposed millage is 5.1628 and is 7.97% below rollback.

6. Solid Waste Disposal District Budget (Non-Ad Valorem Special District)

A. Announce 2008/2009 Proposed Charge and Budget.

1. \$40.94 per Residential Waste Generation Unit (\$65.50 House)
(7.04% decrease from current year)
\$28.32 per Commercial Waste Generation Unit
(5.16% decrease from current year)
Readiness-to-Use Fee \$17.41
(7.74% decrease from current year)

2. \$11,621,986 Budget

- B. Receive comments from the Public.
- C. Consider any Proposed Amendments.
- D. Adopt tentative non-ad valorem assessment rates.
- E. Adopt Tentative Budget.

7. Adoption of Non-Ad Valorem Assessment Charges

- A. Announce 2008/2009 proposed charge for each Non-Ad Valorem Assessment District.

	Charge Per Parcel Acre
1. Vero Lake Estates M.S.B.U.	\$19.00
2. East Gifford Stormwater M.S.B.U.	\$15.00
<u>Street Lighting Districts</u>	
3. Gifford	\$25.00
4. Laurelwood	\$18.00
5. Rockridge	\$10.00
6. Vero Highlands	\$23.00
7. Porpoise Point	\$13.00
8. Laurel Court	\$27.00
9. Tierra Linda	\$23.00
10. Vero Shores	\$21.00
11. Ixora Park	\$19.00
12. Royal Poinciana	\$28.00
13. Roseland Road	\$1.50
14. Whispering Pines	\$18.00
15. Moorings	\$12.00
16. Walker's Glen	\$24.00
17. Glendale Lakes	\$40.00
18. Floralton Beach	\$38.00
19. West Wabasso	\$21.00

- B. Receive comments from the Public.
- C. Consider any Proposed Amendments and Calculate Revised Charge.
- D. Adopt Tentative Charge.

8. Approve Non-Ad Valorem Dollar Budgets

A. Announce 2008/2009 Proposed Budget.

*1. Housing Authority	\$141,470
*2. Special Revenue Funds	\$24,808,453
*3. Other Debt Service Fund	\$1,239,633
*4. Capital Projects	\$12,973,749
*5. Enterprise Funds	\$49,451,188
*6. Internal Service Funds	\$26,238,716

*Breakdown of separate funds found on pages 5 & 6 of budget handout.

B. Receive comments from the Public.

C. Consider any Proposed Amendments.

D. Adopt Tentative Budget.

9. Announce Time and Place of Final Budget Hearing.

FINAL Budget Hearing will be held at 5:01 P.M. on Wednesday, September 10, 2008, at the County Administration Building, Commission Chambers, 1801 27th Street, Vero Beach, Florida.

10. ADJOURN

ANYONE WHO MAY WISH TO APPEAL ANY DECISION WHICH MAY BE MADE AT THIS MEETING WILL NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL WILL BE BASED.

ANYONE WHO NEEDS A SPECIAL ACCOMMODATION FOR THIS MEETING MAY CONTACT THE COUNTY'S AMERICANS WITH DISABILITIES ACT (ADA) COORDINATOR AT (772) 226-1223 (TDD # 772-770-5215) AT LEAST 48 HOURS IN ADVANCE OF MEETING.

***BUDGET AD
AND
COMPARISON
BY FUND***



BUDGET SUMMARY
INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 2008/2009

	GENERAL FUND	MUNICIPAL SERVICE TAXING UNIT	TRANS-PORTATION FUND	EMERGENCY SERVICES DISTRICT	LAND ACQUISITION BONDS	2004 LAND ACQUISITION BONDS	SOLID WASTE DISPOSAL DISTRICT	HOUSING AUTHORITY FUND	SPECIAL REVENUE FUNDS	OTHER DEBT SERVICE FUND	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
Millage Per \$1,000	3.0689	1.0804		1.7148	0.1357	0.2863								
ESTIMATED REVENUES:														
Federal Sources	0	0	0	0	0	0	0	0	3,100,843	0	0	0	0	3,100,843
State Sources	5,359,323	5,702,674	2,652,416	22,000	0	0	0	0	4,683,144	917,544	0	0	0	19,337,101
Local Sources	7,366,065	11,785,013	1,739,786	3,479,284	50,000	30,323	3,749,840	0	12,558,110	387,333	13,656,578	4,273,500	355,000	59,430,832
Ad Valorem Taxes	53,805,001	11,076,178	0	25,635,156	2,379,139	5,019,509	0	0	0	0	0	0	0	97,914,983
Non-Ad Valorem Assessments	0	0	0	0	0	0	7,643,632	0	282,865	0	0	0	0	7,926,497
User Fees	0	0	0	0	0	0	0	0	0	0	0	34,752,482	25,631,000	60,383,482
Sub-Total	65,530,409	28,563,665	4,392,182	29,136,440	2,429,139	5,049,832	11,393,472	0	20,624,962	1,304,877	13,656,578	39,025,982	25,986,000	248,093,738
Less 5% per F. S. 129.01(2)(b)	(3,326,520)	(1,428,193)	(191,296)	(1,456,822)	(121,457)	(252,492)	(569,674)	0	(632,701)	(65,244)	(682,829)	(1,951,299)	(345,000)	(11,023,527)
Net	63,203,889	27,135,672	4,200,886	27,679,618	2,307,682	4,797,340	10,823,798	0	19,992,261	1,239,633	12,973,749	37,074,683	25,641,000	237,070,211
Interfund Transfers	15,192,361	0	10,923,180	0	0	0	0	141,470	2,174,462	0	0	0	56,411	28,487,884
Cash Forward-October 1, 2008	3,620,000	1,990,000	1,182,000	821,600	120,976	0	798,188	0	2,841,730	0	0	12,376,505	541,305	24,092,304
TOTAL ESTIMATED REVENUES AND BALANCES	82,016,250	29,125,672	16,306,066	28,501,218	2,428,658	4,797,340	11,621,986	141,470	24,808,453	1,239,633	12,973,749	49,451,188	26,238,716	289,650,399
EXPENDITURES/EXPENSES:														
General Government	16,829,176	1,612,340	527,371	527,729	2,328,658	4,747,340	210,158	0	1,454,219	1,239,633	930,456	0	0	30,407,060
Public Safety	45,075,177	578,589	0	26,405,769	0	0	0	0	1,512,566	0	1,344,705	2,558,753	0	77,475,559
Physical Environment	222,014	143,697	711,681	0	0	0	11,353,914	0	276,037	0	500,000	40,339,675	0	53,547,018
Transportation	501,733	486,332	13,998,348	0	0	0	0	0	7,997,637	0	5,974,000	0	0	28,958,050
Economic Environment	336,252	0	0	0	0	0	0	139,461	0	0	0	0	0	478,713
Human Services	4,094,097	0	0	0	0	0	0	0	6,162,017	0	0	0	0	10,256,114
Internal Services	0	0	0	0	0	0	0	0	0	0	0	0	26,216,623	26,216,623
Culture/Recreation	6,335,318	3,991,162	0	0	0	0	0	0	6,502,502	0	0	3,260,817	0	20,089,799
Court Related Costs	375,949	0	0	0	0	0	0	0	513,900	0	0	0	0	889,849
Interfund Transfers	5,238,259	21,200,110	0	0	0	0	0	0	49,515	0	2,000,000	0	0	28,487,884
TOTAL EXPENDITURES/EXPENSES	79,010,975	28,012,230	15,237,400	26,933,498	2,328,658	4,747,340	11,564,072	139,461	24,468,393	1,239,633	10,749,161	46,159,245	26,216,623	276,806,689
Reserve for Contingencies	1,005,275	363,442	303,666	715,169	0	0	57,914	2,009	30,959	0	500,000	238,191	22,093	3,238,718
Cash Forward-September 30, 2009	2,000,000	750,000	785,000	852,551	100,000	50,000	0	0	309,101	0	1,724,588	3,053,752	0	9,604,992
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	82,016,250	29,125,672	16,306,066	28,501,218	2,428,658	4,797,340	11,621,986	141,470	24,808,453	1,239,633	12,973,749	49,451,188	26,238,716	289,650,399

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF MANAGEMENT AND BUDGET AS A PUBLIC RECORD AT THE ADDRESS BELOW:

INDIAN RIVER COUNTY, FLORIDA
OFFICE OF MANAGEMENT AND BUDGET
1801 27TH STREET
VERO BEACH, FLORIDA 32960

NOTICE OF BUDGET HEARING

The Indian River County Board of County Commissioners has tentatively adopted a budget for Fiscal Year 2008/2009. A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

Wednesday, September 10, 2008

at 5:01 p.m.

at

County Commission Chambers

1801 27th Street

Vero Beach, Florida 32960

Proposed Budget Comparison by Fund

Fiscal Year 2007/08 and 2008/09

Fund Number and Description		FY 2007/08 Budget @ 3/31/08	FY 2008/09 Department Requests	FY 2008/09 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Ad Valorem Taxing Funds:						
001	General Fund	\$84,857,405	\$80,465,050	\$82,016,250	(\$2,841,155)	(3.35)%
004	Municipal Service Taxing Unit Fund	30,168,918	28,162,485	29,125,672	(1,043,246)	(3.46)%
111	Transportation Fund	17,551,907	15,403,899	16,306,066	(1,245,841)	(7.10)%
114	Emergency Services District	34,373,717	28,245,981	28,501,218	(5,872,499)	(17.08)%
225	Env. Sensitive Land Acquisition Bond	2,417,206	2,429,680	2,428,658	11,452	0.47 %
245	2004 Land Acquisition Bonds	4,769,192	4,771,593	4,797,340	28,148	0.59 %
Total - Ad Valorem Taxing Funds:		\$174,138,345	\$159,478,688	\$163,175,204	(\$10,963,141)	(6.30)%
Solid Waste Disposal District:						
(1) 411	Solid Waste Disposal District	\$11,841,370	\$11,482,064	\$11,621,986	(\$219,384)	(1.85)%
Housing Authority:						
107	IRC Housing Authority	\$162,801	\$137,811	\$141,470	(\$21,331)	(13.10)%
Special Revenue Funds:						
101	Road Improvement Fees	\$1,658,845	\$1,658,845	\$0	(\$1,658,845)	(100.00)%
102	New Traffic Improvement Fees	65,759,405	51,864,726	3,659,500	(62,099,905)	(94.44)%
103	Additional Impact Fees	5,418,266	5,418,917	3,418,454	(1,999,812)	(36.91)%
106	Court Facilities Fund	35,000	35,000	35,000	0	0.00 %
108	Section 8/Rental Assistance	2,136,255	1,813,265	1,816,390	(319,865)	(14.97)%
109	Secondary Road Construction	39,078,509	36,421,669	3,763,413	(35,315,096)	(90.37)%
112	Special Law Enforcement	6,368	0	0	(6,368)	(100.00)%
113	Parks Development	25,000	25,000	25,000	0	0.00 %
117	Tree Ordinance Fines	50,000	50,000	50,000	0	0.00 %
119	Tourist Development Fund	617,625	618,100	597,500	(20,125)	(3.26)%
120	911 Surcharge	612,775	618,361	623,290	10,515	1.72 %
121	Drug Abuse Fund	127,779	127,779	41,931	(85,848)	(67.18)%
123	IRCLHAP/SHIP	1,841,023	1,827,757	1,784,532	(56,491)	(3.07)%
124	Metro Plan Organization	844,464	827,884	656,694	(187,770)	(22.24)%
127	Native Uplands Acquisition	55,000	55,000	55,000	0	0.00 %
128	Beach Restoration	11,430,124	2,265,427	3,770,699	(7,659,425)	(67.01)%
133	Florida Boating Improvement Prog.	415,000	15,000	515,000	100,000	24.10 %
134	Library Bequest Fund	0	0	50,000	50,000	N/A
135	Disabled Access Programs	20,000	20,000	20,000	0	0.00 %
136	Intergovernmental Grants	494,762	494,762	652,271	157,509	31.84 %
137	Traffic Education Program	76,992	76,992	60,548	(16,444)	(21.36)%
138	CDBG Disaster Recovery Grant	7,792,097	2,800,000	1,895,000	(5,897,097)	(75.68)%
140	Court Facility Surcharge Fund	124,069	118,006	131,006	6,937	5.59 %
141	Additional Court Costs	141,292	93,093	110,274	(31,018)	(21.95)%
142	Court Technology Fund	514,068	463,683	321,620	(192,448)	(37.44)%
145	Land Acquisition Series 2006	18,090,396	80,000	80,000	(18,010,396)	(99.56)%
171	E. Gifford Stormwater M.S.B.U.	1,995	1,995	1,995	0	0.00 %
181	Gifford Streetlighting	64,537	64,537	77,553	13,016	20.17 %
182	Laurelwood Streetlighting	6,438	6,438	7,310	872	13.54 %
183	Rockridge Streetlighting	4,731	4,731	4,852	121	2.56 %

Proposed Budget Comparison by Fund

Fiscal Year 2007/08 and 2008/09

Fund Number and Description		FY 2007/08 Budget @ 3/31/08	FY 2008/09 Department Requests	FY 2008/09 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Special Revenue Funds (continued):						
184	Vero Highlands Streetlighting	\$62,929	\$62,929	\$71,737	\$8,808	14.00 %
186	Porpoise Point Streetlighting	707	707	726	19	2.69 %
187	Single Streetlights	3,300	3,300	3,463	163	4.94 %
188	Laurel Court Streetlighting	1,000	1,000	1,123	123	12.30 %
189	Tierra Linda Streetlighting	2,092	2,092	2,569	477	22.80 %
190	Vero Shores Streetlighting	5,459	5,459	6,215	756	13.85 %
191	Ixora/Eastview Streetlighting	5,981	5,981	6,803	822	13.74 %
192	Royal Polciana Streetlighting	13,393	13,393	15,289	1,896	14.16 %
193	Roseland Streetlighting	2,876	2,876	3,206	330	11.47 %
194	Whispering Pines Streetlighting	1,402	1,402	1,583	181	12.91 %
195	Moorings Streetlighting	17,053	17,053	17,785	732	4.29 %
196	Walker's Glen Streetlighting	1,877	1,877	1,958	81	4.32 %
197	Glendale Lakes Streetlighting	3,444	3,444	3,928	484	14.05 %
198	Floralton Beach Streetlighting	2,510	2,510	2,618	108	4.30 %
199	West Wabasso Streetlighting	6,623	6,623	7,397	774	11.69 %
185	Vero Lake Estates M.S.B.U.	437,395	437,395	437,221	(174)	(0.04)%
Total - Special Revenue Funds:		\$158,010,856	\$108,435,008	\$24,808,453	(\$133,202,403)	(84.30)%
Other Debt Service Funds:						
204	Dodger Bonds	\$1,244,063	\$1,238,353	\$1,239,633	(\$4,430)	(0.36)%
Capital Project Funds:						
308	Dodgertown Capital Reserve Fund	\$1,500,000	\$1,500,000	\$0	(\$1,500,000)	(100.00)%
315	Optional One Cent Sales Tax	39,269,307	39,269,307	12,973,749	(26,295,558)	(66.96)%
Total - Capital Project Funds:		\$40,769,307	\$40,769,307	\$12,973,749	(\$27,795,558)	(68.18)%
Enterprise Funds:						
412	Shooting Range	\$421,191	\$412,024	\$0	(\$421,191)	(100.00)%
(1) 418	Golf Course	3,290,561	3,207,109	3,305,650	15,089	0.46 %
(1) 441	County Building Department	3,393,424	2,637,345	2,597,756	(795,668)	(23.45)%
(1) 471	Utilities	39,932,239	40,129,349	40,518,897	586,658	1.47 %
472	Utilities-Impact Fee	4,846,788	3,300,000	3,028,885	(1,617,903)	(34.82)%
Total - Enterprise Funds:		\$51,684,203	\$49,685,827	\$49,451,188	(\$2,233,015)	(4.32)%
Internal Service Funds:						
(1) 501	Fleet Management	\$3,994,690	\$3,318,772	\$3,811,718	(\$182,972)	(4.58)%
(1) 502	Self-Insurance	7,141,311	7,089,083	7,096,305	(45,006)	(0.63)%
504	Employee Health Insurance	14,391,190	14,391,190	14,466,404	75,214	0.52 %
505	Geographic Info Systems Dept	1,670,408	1,004,661	864,289	(806,119)	(48.26)%
Total - Internal Service Funds:		\$27,197,599	\$25,803,706	\$26,238,716	(\$958,883)	(3.53)%
Total - All Funds:		\$465,048,544	\$397,030,764	\$289,650,399	(\$175,398,145)	(37.72)%

(1) Enterprise and Internal Service funds are net of capital in accordance with Generally Accepted Accounting Principles (GAAP).

***TAXING
DISTRICT
SUMMARY***



**INDIAN RIVER COUNTY
2008/2009 TAXING DISTRICT SUMMARY**

Ad Valorem Summary				
Ad Valorem Taxing Districts	2007/2008 Millage	2008/2009 Rollback Millage	2008/2009 Proposed Millage	% Above or Below Rollback
General Fund	3.0202	3.2885	3.0689	(6.68)%
M.S.T.U.	1.0835	1.1876	1.0804	(9.03)%
Emergency Services District	1.7201	1.8987	1.7148	(9.69)%
Aggregate Millage	5.1726	5.6097	5.1628	(7.97)%
Ad Valorem Tax - Voted				
G.O. Environmentally Sensitive Land	0.1357	N/A	0.1357	N/A
G.O. Land Acquisition - 2004	0.2725	N/A	0.2863	N/A

Streetlighting District Assessments			
Streetlighting Districts	2007/2008 Parcel/Acre Charge	2008/2009 Parcel/Acre Charge	% Increase (Decrease)
Gifford	\$21.00	\$25.00	19.05 %
Laurelwood	\$18.00	\$18.00	0.00 %
Rockridge	\$10.00	\$10.00	0.00 %
Vero Highlands	\$23.00	\$23.00	0.00 %
Porpoise Point	\$13.00	\$13.00	0.00 %
Laurel Court	\$25.00	\$27.00	8.00 %
Tierra Linda	\$23.00	\$23.00	0.00 %
Vero Shores	\$21.00	\$21.00	0.00 %
Ixora Park	\$19.00	\$19.00	0.00 %
Royal Poinciana	\$28.00	\$28.00	0.00 %
Roseland	\$1.50	\$1.50	0.00 %
Whispering Pines	\$18.00	\$18.00	0.00 %
Moorings	\$12.00	\$12.00	0.00 %
Walker's Glen	\$24.00	\$24.00	0.00 %
Glendale Lakes	\$38.00	\$40.00	5.26 %
Floralton Beach	\$29.00	\$38.00	31.03 %
West Wabasso	\$21.00	\$21.00	0.00 %
Other M.S.B.U.'s			
Vero Lake Estates M.S.B.U.	\$19.00	\$19.00	0.00%
E. Gifford Stormwater M.S.B.U.	\$15.00	\$15.00	0.00%

Solid Waste Disposal District			
Proposed Assessment Rates	2007/2008 Waste Generation Unit ⁽¹⁾	2008/2009 Waste Generation Unit ⁽²⁾	% Increase (Decrease)
Residential	\$44.04	\$40.94	(7.04)%
Commercial	\$29.86	\$28.32	(5.16)%
Readiness-to-use Fee	\$18.87	\$17.41	(7.74)%

(1) Equivalent Residential Unit Charge \$70.46 in 2007/2008

(2) Proposed Equiv. Residential Unit Charge \$65.50 in 2008/2009

Waste Generation Unit = One Ton of Waste Annually

GENERAL FUND



**GENERAL FUND EXPENSE ESTIMATE FOR 2008/2009 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 3, 2008**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2008	2006/2009 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
BOARD OF COUNTY COMMISSIONERS						
101	BCC OPERATIONS	\$1,162,345	\$1,074,588	\$1,067,339	(\$95,006)	(8.17)%
102	COUNTY ATTORNEY	849,890	854,039	844,882	(5,008)	(0.59)%
107	COMMUNICATION/EMER. SERVICE	419,426	418,862	416,862	(2,564)	(0.61)%
109	MAIN LIBRARY	3,075,224	2,621,214	2,663,189	(412,035)	(13.40)%
111	MEDICAID	673,000	673,000	673,000	0	0.00 %
112	NORTH COUNTY LIBRARY	1,265,065	1,075,355	1,096,148	(168,917)	(13.35)%
118	IR SOIL/WATER CONSERVATION	106,471	67,201	58,562	(47,919)	(45.01)%
119	LAW LIBRARY	147,056	125,223	126,874	(20,182)	(13.72)%
201	ADMINISTRATOR-OPERATIONS	549,616	527,932	533,408	(16,209)	(2.95)%
202	GENERAL SERVICES	214,302	211,696	215,104	802	0.37 %
203	HUMAN RESOURCES	633,366	554,360	495,244	(138,122)	(21.81)%
204	PLANNING & DEVELOPMENT	97,364	0	0	(97,364)	(100.00)%
206	VETERANS SERVICES	296,381	232,204	239,632	(56,749)	(19.15)%
208	EMERGENCY MANAGEMENT	482,418	411,215	419,074	(63,344)	(13.13)%
210	PARKS	2,511,978	2,144,861	2,415,220	(98,758)	(3.85)%
211	HUMAN SERVICES	423,816	383,749	385,368	(38,448)	(9.07)%
212	AG EXTENSION	207,504	158,480	163,462	(44,042)	(21.22)%
213	YOUTH GUIDANCE	167,108	149,050	137,776	(29,332)	(17.55)%
216	PURCHASING	244,191	207,472	212,307	(31,884)	(13.06)%
220	FACILITIES MANAGEMENT	4,606,306	3,826,057	4,100,936	(508,370)	(11.03)%
229	OFFICE OF MANAGEMENT AND BUDGET	364,528	348,289	354,880	(9,648)	(2.65)%
237	FPL GRANT EXPENDITURES	147,998	104,505	105,536	(42,462)	(28.69)%
238	EMERGENCY BASE GRANT	96,657	88,727	89,837	(6,820)	(7.06)%
241	COMPUTER SERVICES	729,808	619,443	629,194	(100,614)	(13.79)%
250	COUNTY ANIMAL CONTROL	498,318	483,113	535,923	37,607	7.55 %
251	MAILROOM/SWITCHBOARD	440,031	405,086	408,226	(31,805)	(7.23)%
259	FDACS CITRUS BMP GRANT	45,712	0	0	(45,712)	(100.00)%
SUB-TOTAL		\$20,458,877	\$17,733,703	\$18,387,973	(\$2,070,904)	(10.12)%
CONSTITUTIONAL OFFICERS						
300	CLERK OF CIRCUIT COURT	\$1,161,306	\$1,161,278	\$1,089,562	(\$71,744)	(6.18)%
300	CLERK OF CIRCUIT COURT OPEB EXPENSE	0	0	23,266	23,266	N/A
400	TAX COLLECTOR	1,205,064	1,205,064	1,205,064	0	0.00 %
400	TAX COLLECTOR OPEB EXPENSE	0	0	60,040	60,040	N/A
500	PROPERTY APPRAISER	2,805,918	2,805,918	2,791,489	(14,429)	(0.51)%
500	PROPERTY APPRAISER OPEB EXPENSE	0	0	72,048	72,048	N/A
600	SHERIFF	42,280,451	42,046,074	41,429,172	(851,279)	(2.01)%
600	SHERIFF OPEB EXPENSE	0	0	1,097,330	1,097,330	N/A
600	SHERIFF UTILITIES EXPENSE	928,739	928,739	970,000	41,261	4.44 %
700	SUPERVISOR OF ELECTIONS	1,645,664	1,144,617	1,144,617	(501,047)	(30.45)%
700	SUPERVISOR OF ELECTIONS OPEB EXPENSE	0	0	12,758	12,758	N/A
114	VALUE ADJUSTMENT BOARD	24,000	0	94,500	70,500	293.75 %
SUB-TOTAL		\$50,051,142	\$49,291,690	\$49,989,846	(\$61,296)	(0.12)%
STATE AGENCIES						
106	NEW HORIZONS	\$420,000	\$420,000	\$384,300	(\$35,700)	(8.50)%
106	STATE HEALTH DEPARTMENT	803,169	682,694	734,900	(68,269)	(8.50)%
110	STATE FOREST SERVICE	6,101	6,101	14,234	8,133	133.31 %
110	TREASURE COAST REG. PLAN. COUNCIL	58,163	58,163	58,163	0	0.00 %
110	DEPT. OF JUVENILE JUSTICE	482,580	518,774	466,365	(16,215)	(3.36)%
110	MENTAL HEALTH WALK-IN CLINIC	67,500	67,500	67,500	0	0.00 %
252	ENVIRONMENTAL CONTROL BOARD	20,820	20,820	18,970	(1,850)	(8.89)%
901	CIRCUIT COURT EXPENSES	100,000	50,000	13,628	(86,372)	(86.37)%
901	CIRCUIT COURT JUDGES	14,369	14,547	99,962	85,593	595.68 %
901	GUARDIAN AD LITEM	12,000	17,710	25,180	13,180	109.92 %
903	VICTIM'S ASSISTANCE PROGRAM	70,261	59,722	59,722	(10,539)	(15.00)%
903	STATE ATTORNEY	44,108	43,037	43,037	(1,071)	(2.43)%
904	PUBLIC DEFENDER	8,086	7,536	7,536	(550)	(6.80)%
907	MEDICAL EXAMINER	319,289	324,464	341,117	21,828	6.84 %
SUB-TOTAL		\$2,426,446	\$2,291,068	\$2,334,624	(\$91,822)	(3.78)%

**GENERAL FUND EXPENSE ESTIMATE FOR 2008/2009 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 3, 2008**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2008	2008/2009 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
NON-PROFIT ORGANIZATIONS						
110	ALZHEIMER/PARKINSON ASSOC. OF IRC	\$30,000	\$0	\$0	(\$30,000)	(100.00)%
110	CATHOLIC CHARITIES - SAMARITAN CENTER	10,000	0	0	(10,000)	(100.00)%
110	WEST WABASSO MEALS ON WHEELS	63,143	0	0	(63,143)	(100.00)%
110	BROKEN TO MENDED	0	0	0	0	N/A
110	INDIAN RIVER CARES	0	0	0	0	N/A
110	TREASURE COAST FOOD BANK	0	0	0	0	N/A
110	WORLD CHANGERS	20,000	0	0	(20,000)	(100.00)%
SUB-TOTAL		\$123,143	\$0	\$0	(\$123,143)	(100.00)%
CHILDRENS SERVICES						
128	CHILDREN'S SERVICES	\$1,100,000	\$825,000	\$882,700	(\$217,300)	(19.75)%
SUB-TOTAL		\$1,100,000	\$825,000	\$882,700	(\$217,300)	(19.75)%
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	\$283,546	\$283,546	\$256,217	(\$28,329)	(9.99)%
137	FELLSMERE CRA	45,877	45,877	34,715	(11,162)	(24.33)%
SUB-TOTAL		\$329,423	\$329,423	\$289,932	(\$39,491)	(11.99)%
CHOOSE LIFE LICENSE PLATE PROGRAM						
110	CARENET PREGNANCY CENTERS	\$17,000	\$17,000	\$17,000	\$0	0.00 %
SUB-TOTAL		\$17,000	\$17,000	\$17,000	\$0	0.00 %
QUASI-NON-PROFIT ORGANIZATIONS						
110	COMM. TRANSPORTATION COORDINATOR	\$842,017	\$501,733	\$501,733	(\$440,284)	(46.74)%
110	CULTURAL COUNCIL OF IRC	53,939	40,454	40,454	(13,485)	(25.00)%
110	ECONOMIC DEVELOPMENT DIVISION	156,410	99,620	99,620	(68,790)	(36.31)%
110	GIFFORD YOUTH CENTER	146,219	105,307	105,307	(40,912)	(27.98)%
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	19,000	15,000	15,000	(4,000)	(21.05)%
110	HUMANE SOCIETY OF VERO BEACH, FL	395,547	427,191	395,547	0	0.00 %
110	TREASURE COAST HOMELESS SERVICES COUNCI	23,813	17,859	17,859	(5,954)	(25.00)%
SUB-TOTAL		\$1,736,945	\$1,207,164	\$1,175,520	(\$561,425)	(32.32)%
SUB-TOTAL EXPENSES		\$76,242,976	\$71,695,048	\$73,077,595	(\$3,165,381)	(4.15)%
199	RESERVE FOR CONTINGENCY	\$167,203	\$1,057,443	\$1,005,275	\$838,072	501.23 %
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	200,449	200,449	104,459	(95,990)	(47.89)%
246	INSURANCE PREMIUMS	590,662	590,662	590,662	0	0.00 %
199	TRANSFER OUT - TRANSPORTATION	5,300,098	4,565,431	4,915,431	(384,667)	(7.26)%
199	TRANSFER OUT - HOUSING AUTHORITY	105,821	105,821	91,955	(13,866)	(13.10)%
199	TRANSFER OUT - SHOOTING RANGE	74,391	74,391	0	(74,391)	(100.00)%
199	TRANSFER OUT - BEACH RESTORATION	175,805	175,805	174,462	(1,343)	(0.76)%
199	TRANSFER OUT-EMPLOYEE HEALTH	0	0	58,411	58,411	N/A
199	CASH FORWARD-SEPTEMBER 30	2,000,000	2,000,000	2,000,000	0	0.00 %
SUB-TOTAL		\$8,614,429	\$8,770,002	\$8,938,655	\$324,226	3.76 %
TOTAL EXPENSES		\$84,857,405	\$80,465,050	\$82,016,250	(\$2,841,155)	(3.35)%
2008/09	PROPOSED MILLAGE	3.0689				
2007/08	MILLAGE	3.0202		2003/04 MILLAGE	3.8377	
2006/07	MILLAGE	3.1914		2002/03 MILLAGE	3.8729	
2005/06	MILLAGE	3.5204		2001/02 MILLAGE	4.0501	
2004/05	MILLAGE	3.8233		2000/01 MILLAGE	4.1014	

**GENERAL FUND REVENUE ESTIMATE FOR 2008/2009 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 3, 2008**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2008	2008/2009 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$68,116,790	\$53,754,300	\$53,805,001	(\$2,311,789)	(4.12)%
311-020	DELINQUENT AD VALOREM TAX	10,000	10,000	10,000	0	0.00 %
311-030	INTEREST TAX ROLL	25,000	25,000	25,000	0	0.00 %
313-300	FRANCHISE FEE - WATER & SEWER	150,000	185,000	185,000	15,000	10.00 %
329-010	ANIMAL LICENSES	80,000	82,500	82,500	2,500	3.13 %
329-030	DEVELOPER FEE	2,500	2,500	2,500	0	0.00 %
331-200	HOMELAND SECURITY 2008	58,518	0	0	(58,518)	(100.00)%
331-207	SCAAP GRANT	2,421	0	0	(2,421)	(100.00)%
331-410	SEC 5307COA	199,325	0	0	(199,325)	(100.00)%
334-232	EMPA BASE GRANT	101,636	95,000	89,934	(11,702)	(11.51)%
334-300	FDACS CITRUS BMP GRANT	45,712	0	0	(45,712)	(100.00)%
334-450	BLOCK GRANT	293,963	280,000	280,000	(33,963)	(11.55)%
334-710	STATE LIBRARY AID GENERAL	175,000	150,000	150,000	(25,000)	(14.29)%
335-120	STATE REVENUE SHARE	1,047,070	890,000	1,179,101	132,031	12.61 %
335-130	INS. AGT. COUNTY LICENSE	48,000	47,000	47,000	(1,000)	(2.08)%
335-150	ALCOHOLIC BEV. LICENSES	50,000	48,000	48,000	(2,000)	(4.00)%
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.00 %
335-180	HALF CENT SALES TAX	2,841,532	2,415,302	3,120,988	279,456	9.83 %
335-810	EM HEALTH FAC PPLAN REV	800	800	800	0	0.00 %
335-891	CHOOSE LIFE LICENSE PLATES	0	17,000	17,000	17,000	N/A
341-520	SHERIFF	392,216	397,216	397,216	5,000	1.27 %
341-910	CLERK - NON-COURT EXCESS FEES	150,000	0	75,000	(75,000)	(50.00)%
347-130	MICROFILM RENTAL FEES	1,000	600	600	(400)	(40.00)%
347-290	OTHER PARK & REC. FEES	18,000	21,500	21,500	3,500	19.44 %
347-294	RENTALS-BUILDINGS	123,100	123,161	123,161	61	0.05 %
348-350	\$15 COURT FACILITY	56,500	48,500	48,500	(8,000)	(14.16)%
348-540	ADDITIONAL COURT COSTS - BCC ORDINANCE	48,000	42,500	42,500	(5,500)	(11.46)%
348-541	CRIME PREVENTION	35,000	0	0	(35,000)	(100.00)%
349-002	VALUE ADJUSTMENT BOARD FEES	32,000	45,000	93,000	61,000	190.63 %
349-010	MPO SERVICES	0	2,000	2,000	2,000	N/A
351-012	DOMESTIC VIOLENCE	3,500	8,500	8,500	5,000	142.86 %
351-040	RADIO COMMUNICATION (F.S. 318.21(10))	102,500	135,000	135,000	32,500	31.71 %
352-010	FINES-MAIN LIBRARY	38,500	35,000	35,000	(3,500)	(9.09)%
352-011	FINES-NORTH COUNTY LIBRARY	23,000	20,000	20,000	(3,000)	(13.04)%
354-002	ENVIRONMENTAL FINES	11,000	11,000	11,000	0	0.00 %
354-004	ANIMAL CONTROL FINES	16,500	20,000	20,000	3,500	21.21 %
354-005	ANIMAL CONTROL TRAINING FINES	1,200	1,200	1,200	0	0.00 %
354-011	ANIMAL IMPOUNDMENT FEES	8,750	11,000	11,000	2,250	25.71 %
354-012	ANIMAL REDEMPTION PENALTY	7,500	9,000	9,000	1,500	20.00 %
354-016	ANIMAL BOARDING FEES	9,500	8,500	8,500	(1,000)	(10.53)%
361-100	INTEREST INCOME	893,479	704,000	833,066	(60,413)	(6.76)%
361-133	INTEREST SHERIFF	140,000	185,000	185,000	45,000	32.14 %
362-010	RENTS AND ROYALTIES	55,000	57,000	57,000	2,000	3.64 %
362-011	RADIO TOWER RENTS	120,000	142,500	142,500	22,500	18.75 %
364-041	SURPLUS SALES-FURNITURE & EQUIPMENT	10,000	10,000	10,000	0	0.00 %
366-041	FPL DISASTER PREPAREDNESS	143,447	90,000	104,254	(39,193)	(27.32)%
366-091	UNITED WAY CONTRIBUTION	45,700	46,700	42,895	(4,005)	(8.58)%
366-095	DONATIONS-MAIN LIBRARY	26,558	0	0	(26,558)	(100.00)%
366-100	DONATIONS-N COUNTY LIBRARY BOOKS	4,797	0	0	(4,797)	(100.00)%
366-103	DONATIONS-MAIN LIBRARY BOOKS	78	0	0	(78)	(100.00)%
368-107	DONATIONS-BOOK RENTALS	15,000	15,000	15,000	0	0.00 %
369-900	OTHER MISC. REVENUE	5,821	5,000	9,947	4,126	70.88 %
369-920	TAX DEED SURPLUS	0	50,000	50,000	50,000	N/A
369-921	NON-RESIDENT FEES-MAIN LIBRARY	3,500	2,500	2,500	(1,000)	(28.57)%
369-922	LOST CARD FEES-MAIN LIBRARY	2,000	2,000	2,000	0	0.00 %
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	1,000	800	800	(200)	(20.00)%
369-940	REIMBURSEMENTS	24,890	15,000	15,000	(9,890)	(39.73)%
369-941	MISC. REVENUE-MAIN LIBRARY	2,500	2,800	2,800	300	12.00 %
369-942	MISC. REVENUE-NORTH COUNTY LIBRARY	11,000	11,500	11,500	500	4.55 %
369-944	GIFFORD COMMUNITY CENTER-R&R	5,810	6,500	6,500	690	11.88 %
369-950	INTERDEPARTMENTAL REIMBURSEMENTS	4,189,130	3,950,000	4,148,485	(40,645)	(0.97)%
369-951	INTERDEPARTMENTAL CHARGES	279,361	279,361	279,361	0	0.00 %
369-952	COMM. EQUIP. MAINTENANCE REIMBURSEMENT	10,000	0	0	(10,000)	(100.00)%
369-960	FAIRGROUND FEES	35,000	75,000	100,000	65,000	185.71 %
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	15,208,336	15,034,447	15,192,361	(15,975)	(0.11)%
389-030	LESS 5% EST. RECEIPTS	(3,404,848)	(3,249,962)	(3,326,520)	78,328	(2.30)%
389-040	CASH FORWARD OCTOBER 1	4,256,313	3,620,000	3,620,000	(636,313)	(14.95)%
TOTAL REVENUES		\$84,857,405	\$80,403,725	\$82,016,250	(\$2,841,155)	(3.35)%

2008/09 PROPOSED MILLAGE

2007/08	MILLAGE	3.0202
2006/07	MILLAGE	3.1914
2005/06	MILLAGE	3.5204
2004/05	MILLAGE	3.6233

2003/04 MILLAGE

2003/04	MILLAGE	3.8377
2002/03	MILLAGE	3.8729
2001/02	MILLAGE	4.0501
2000/01	MILLAGE	4.1014

***MUNICIPAL
SERVICE
TAXING UNIT
(M.S.T.U.)***



**MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2008/2009 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 3, 2008**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2008	2008/2009 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
104	NORTH COUNTY AQUATIC CENTER	\$881,789	\$844,656	\$898,369	\$16,580	1.88 %
105	GIFFORD AQUATIC CENTER	386,228	306,830	310,083	(86,145)	(21.74)%
108	RECREATION	1,688,666	1,308,310	1,322,179	(366,487)	(21.70)%
116	OCEAN RESCUE	1,018,368	900,378	962,247	(56,121)	(5.51)%
161	SHOOTING RANGE	0	0	374,885	374,885	N/A
204	PLANNING AND DEVELOPMENT	210,563	213,596	216,691	6,128	2.91 %
205	COUNTY PLANNING	1,693,945	1,387,096	1,305,649	(388,296)	(22.92)%
207	CODE ENFORCEMENT	638,886	548,459	578,589	(60,297)	(9.44)%
210	PARKS	123,399	128,548	123,399	0	0.00 %
214	ROADS AND BRIDGES	14,225	0	0	(14,225)	(100.00)%
234	TELECOMMUNICATIONS	167,014	142,225	143,697	(23,317)	(13.96)%
400	TAX COLLECTOR	90,000	90,000	90,000	0	0.00 %
SUB-TOTAL EXPENSES		\$6,923,083	\$5,869,898	\$6,325,788	(\$597,295)	(8.63)%
199	GENERAL AND ADMIN. EXPENSE	\$522,474	\$467,679	\$486,332	(\$36,142)	(6.92)%
199	TRANSFER OUT - TRANSPORTATION	6,477,897	5,579,971	6,007,749	(470,148)	(7.26)%
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	15,208,336	15,034,447	15,192,361	(15,975)	(0.11)%
199	TRANSFER OUT - SHOOTING RANGE	74,391	74,391	0	(74,391)	(100.00)%
199	RESERVE FOR CONTINGENCY	212,737	386,099	363,442	150,705	70.84 %
199	CASH FORWARD-SEPTEMBER 30	750,000	750,000	750,000	0	0.00 %
TOTAL EXPENSES		\$30,168,918	\$28,162,485	\$29,125,672	(\$1,043,246)	(3.46)%

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2008/2009 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 3, 2008**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2008	2008/2009 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$11,707,407	\$10,463,684	\$11,076,178	(\$631,229)	(5.39)%
311-020	DELINQUENT AD VAL. TAX	5,000	5,000	5,000	0	0.00 %
311-030	INTEREST TAX ROLL	5,000	7,500	7,500	2,500	50.00 %
315-100	COMMUNICATIONS SVCS TAX	1,068,721	1,175,000	1,208,723	138,002	12.91 %
316-000	LOCAL BUSINESS TAX	195,000	185,000	185,000	(10,000)	(5.13)%
322-010	BUILDING PERMITS-COUNTY	325,000	285,000	235,000	(90,000)	(27.69)%
323-100	FRANCHISE FEE-ELEC	6,573,000	6,800,000	6,850,000	277,000	4.21 %
323-300	FRANCHISE FEE-H2O	1,275,000	1,420,000	1,420,000	145,000	11.37 %
323-700	SOLID WASTE FEE	615,000	625,000	625,000	10,000	1.63 %
329-020	TREE ORDINANCE	35,000	20,000	20,000	(15,000)	(42.86)%
334-410	TRANSPORTATION DISADVANTAGED GRANT	10,000	12,500	12,500	2,500	25.00 %
335-120	STATE REVENUE SHARE	1,821,615	1,550,000	1,531,476	(290,139)	(15.93)%
335-140	MOBILE HOME LICENSES	102,500	105,000	105,000	2,500	2.44 %
335-180	HALF CENT SALES TAX	4,735,886	4,025,000	4,053,698	(682,188)	(14.40)%
343-670	MISCELLANEOUS INCOME	0	3,000	3,000	3,000	N/A
346-992	SHIP ADMINISTRATIVE FEES	45,000	45,000	45,000	0	0.00 %
347-201	GIFFORD DAILY POOL FEES	10,000	0	9,750	(250)	(2.50)%
347-202	GIFFORD POOL PASSPORTS	4,000	0	3,226	(774)	(19.35)%
347-203	GIFFORD POOL CONCESSIONS	8,500	0	10,450	1,950	22.94 %
347-204	GIFFORD POOL RENTALS	7,000	7,000	7,500	500	7.14 %
347-207	N. COUNTY YOUTH ATHLETICS	20,000	20,000	18,000	(2,000)	(10.00)%
347-208	N. COUNTY ADULT ATHLETICS	2,500	2,500	2,500	0	0.00 %
347-209	N. COUNTY CONCESSIONS	500	500	500	0	0.00 %
347-210	PROGRAM ACTIVITY FEES	10,000	10,000	10,000	0	0.00 %
347-211	CAMP FEES	1,500	1,500	1,500	0	0.00 %
347-212	SUMMER/ HOLIDAY CAMP FEES	65,000	65,000	60,000	(5,000)	(7.69)%
347-213	HOBART PARK RENTALS	9,500	9,500	9,500	0	0.00 %
347-216	S. COUNTY YOUTH ATHLETICS	78,000	78,000	75,000	(3,000)	(3.85)%
347-217	S. COUNTY ADULT ATHLETICS	42,000	42,000	38,000	(4,000)	(9.52)%
347-218	S. COUNTY CONCESSIONS	12,000	12,000	12,000	0	0.00 %
347-219	S. COUNTY PARK RENTALS	4,000	4,000	4,000	0	0.00 %
347-222	GIFFORD POOL NON-TAXABLE	4,000	0	7,000	3,000	75.00 %
347-223	N. COUNTY POOL DAILY FEES	145,000	145,000	145,000	0	0.00 %
347-224	N. COUNTY POOL PASSPORTS	38,000	38,000	36,000	0	0.00 %
347-225	N. COUNTY POOL CONCESSIONS	18,500	18,500	18,500	0	0.00 %
347-226	N. COUNTY POOL MISC. FEES	1,800	1,800	1,800	0	0.00 %
347-227	N. COUNTY POOL NON - TAXABLE	18,000	18,000	18,000	0	0.00 %
347-228	N. COUNTY POOL RENTALS	14,000	14,000	14,000	0	0.00 %
347-230	N.C. TAX EXEMPT SPECIAL	1,000	1,000	1,000	0	0.00 %
347-501	RIFLE RANGE	0	0	72,000	72,000	N/A
347-502	PISTOL RANGE	0	0	70,500	70,500	N/A
347-503	SPORTING CLAYS COURSE	0	0	2,500	2,500	N/A
347-504	5 STAND	0	0	54,500	54,500	N/A
347-505	ARCHERY 50 YARD	0	0	800	800	N/A
347-506	ARCHERY COURSE	0	0	250	250	N/A
347-507	AIR GUN	0	0	500	500	N/A

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2008/2009 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 3, 2008**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2008	2008/2009 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
347-508	JUNIOR INSTRUCTION	0	0	8,000	8,000	N/A
347-510	RANGE RENTALS	0	0	10,000	10,000	N/A
347-512	TOURNAMENTS	0	0	2,000	2,000	N/A
347-520	AMMUNITION SALES	0	0	38,000	38,000	N/A
347-521	ACCESSORIES SALES	0	0	37,500	37,500	N/A
349-010	REIMBURSEMENT-MPO	25,000	15,000	15,000	(10,000)	(40.00)%
349-012	REIMBURSEMENT - IMPACT FEE ADMIN.	45,000	40,000	40,000	(5,000)	(11.11)%
354-008	CODE ENFORCEMENT FINES	48,000	50,000	50,000	2,000	4.17 %
381-100	INTEREST INCOME	345,000	228,000	271,500	(73,500)	(21.30)%
389-900	OTHER MISC. REVENUE	2,351	5,000	4,514	2,163	92.00 %
389-940	REIMBURSEMENTS	3,820	0	0	(3,820)	(100.00)%
389-030	LESS 5% EST. RECEIPTS	(1,474,964)	(1,377,649)	(1,428,193)	46,771	(3.17)%
389-040	CASH FORWARD - ADMINISTRATION BUILDING	0	0	0	0	N/A
389-040	CASH FORWARD OCTOBER 1	2,140,782	1,990,000	1,990,000	(150,782)	(7.04)%
TOTAL REVENUES		\$30,168,918	\$28,165,335	\$29,125,672	(\$1,043,246)	(3.46)%

2008/09	PROPOSED MILLAGE	1.0804			
2007/08	MILLAGE	1.0835	2003/04 MILLAGE	1.6804	
2006/07	MILLAGE	1.1336	2002/03 MILLAGE	1.5984	
2005/06	MILLAGE	1.3969	2001/02 MILLAGE	1.4733	
2004/05	MILLAGE	1.5330	2000/01 MILLAGE	1.4394	

***TRANSPORTATION
FUND***



**TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2008/2009 FUND 111
PROPOSED BUDGET AS OF SEPTEMBER 3, 2008**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2008	2008/2009 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% (DECREASE)
214	ROAD AND BRIDGE	\$8,579,862	\$7,320,829	\$8,182,474	(\$397,388)	(4.63)%
243	PUBLIC WORKS	685,281	502,736	527,371	(157,910)	(23.04)%
244	COUNTY ENGINEERING	2,950,793	2,470,366	2,381,649	(569,144)	(19.29)%
245	TRAFFIC ENGINEERING	2,669,918	2,303,816	2,432,773	(237,145)	(8.88)%
247	REAL ESTATE ACQUISITION	138,267	0	0	(138,267)	(100.00)%
281	STORMWATER	595,702	734,653	711,681	115,979	19.47 %
SUB-TOTAL EXPENSES		\$15,619,823	\$13,332,420	\$14,235,948	(\$1,383,875)	(8.86)%
199	GENERAL & ADMIN. EXPENSE	\$1,073,280	\$939,735	\$1,001,452	(\$71,828)	(6.69)%
199	RESERVE FOR CONTINGENCY	93,804	366,744	303,666	209,862	223.72 %
199	CASH FORWARD SEPTEMBER 30	765,000	765,000	765,000	0	0.00 %
TOTAL EXPENSES		\$17,551,907	\$15,403,899	\$16,306,066	(\$1,245,841)	(7.10)%

**TRANSPORTATION FUND REVENUE ESTIMATE FOR 2008/2009 FUND 111
PROPOSED BUDGET AS OF SEPTEMBER 3, 2008**

#	ACCOUNT NAME	BUDGET AS OF 3/31/2008	2008/2009 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% (DECREASE)
329-090	OTHER LICENSES & PERMITS	\$150,000	\$102,500	\$102,500	(\$47,500)	(31.67)%
334-401	FDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	195,000	195,000	195,000	0	0.00 %
335-420	CONSTITUTIONAL GAS TAX	1,746,986	1,615,962	1,687,829	(69,157)	(3.39)%
335-440	COUNTY GAS TAX	790,682	731,381	769,587	(21,095)	(2.67)%
341-300	SALE/MAPS AND PUBLICATIONS	9,500	11,000	11,000	1,500	15.79 %
344-903	WATER/SEWER PAVING SYSTEMS	25,000	30,000	30,000	5,000	20.00 %
349-003	PRD APPLICATION	55,000	30,000	30,000	(25,000)	(45.45)%
349-010	REIMBURSEMENT MPO	50,000	50,000	50,000	0	0.00 %
361-100	INTEREST INCOME	175,000	175,000	175,000	0	0.00 %
361-110	INTEREST - ASSESSMENTS	145,000	140,000	140,000	(5,000)	(3.45)%
363-110	CAPITAL IMPROVEMENT ASSESSMENT	10,000	10,000	10,000	0	0.00 %
369-900	OTHER MISC. INCOME	25,000	25,000	25,000	0	0.00 %
369-940	REIMBURSEMENTS	325,000	325,000	325,000	0	0.00 %
369-943	TRAFFIC SIGN PRODUCTION	275,000	275,000	275,000	0	0.00 %
369-950	INTERDEPARTMENT REIMBURSE	676,714	575,207	566,266	(110,448)	(16.32)%
381-020	FUND TRANSFERS/G.F.	5,300,098	4,565,431	4,915,431	(384,667)	(7.26)%
381-020	FUND TRANSFERS/M.S.T.U.	6,477,897	5,579,971	6,007,749	(470,148)	(7.26)%
389-030	LESS 5% EST. RECEIPTS	(232,694)	(185,792)	(191,286)	41,398	(17.79)%
389-040	CASH FORWARD - OCTOBER 1	1,352,724	1,182,000	1,182,000	(170,724)	(12.62)%
TOTAL REVENUES		\$17,551,907	\$15,432,660	\$16,306,066	(\$1,245,841)	(7.10)%

***EMERGENCY
SERVICES
DISTRICT***



**EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2008/2009 FUND 114
PROPOSED BUDGET AS OF SEPTEMBER 3, 2008**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2008	2008/2009 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	\$13,768,007	\$14,647,873	\$14,412,223	\$644,216	4.68 %
120	FIRE RESCUE - BENEFITS	6,508,838	6,591,973	7,136,871	630,033	9.68 %
120	FIRE RESCUE - OPERATING	4,136,476	4,545,542	4,524,817	388,341	9.39 %
120	FIRE RESCUE - CAPITAL	7,300,782	152,605	152,605	(7,148,177)	(97.91)%
120	FIRE RESCUE - OTHER USES	2,661,614	2,307,988	2,274,702	(386,912)	(14.54)%
TOTAL EXPENSES		\$34,373,717	\$28,245,981	\$28,501,218	(\$5,872,499)	(17.08)%

**EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2008/2009 FUND 114
PROPOSED BUDGET AS OF SEPTEMBER 3, 2008**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2008	2008/2009 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	\$27,264,910	\$25,445,717	\$25,635,166	(\$1,629,754)	(5.98)%
311-020	DELINQUENT AD VALOREM TAXES	4,000	5,000	5,000	1,000	25.00 %
311-030	INTEREST TAX ROLL	6,500	7,500	7,500	1,000	15.38 %
331-208	FEMA WIND RETROFIT GRANT	0	0	0	0	N/A
331-209	COBG GRANT	750,000	0	0	(750,000)	(100.00)%
334-290	EMS GRANT	45,548	0	0	(45,548)	(100.00)%
335-230	FIREMANS SUPPLEMENTAL COMPENSATION	20,000	22,000	22,000	2,000	10.00 %
342-210	BURN PERMIT FEES	6,000	7,500	7,500	1,500	25.00 %
342-220	FIRE PROTECTION SERVICES	195,000	195,000	195,000	0	0.00 %
342-230	FIRE SAFETY INSPECTION	205,000	175,000	175,000	(30,000)	(14.63)%
342-310	ALS CHARGES	2,775,000	2,825,000	2,825,000	50,000	1.80 %
342-320	ALS SPECIAL EVENTS	3,000	4,000	4,000	1,000	33.33 %
361-100	INTEREST INCOME	270,000	250,000	250,000	(20,000)	(7.41)%
369-900	OTHER MISC. REVENUE	9,377	10,000	10,284	907	9.67 %
369-940	REIMBURSEMENTS	1,000	0	0	(1,000)	(100.00)%
SUB-TOTAL		\$31,555,335	\$28,946,717	\$29,136,440	(\$2,418,895)	(7.67)%
389-030	LESS 5% EST. RECEIPTS	(\$1,537,989)	(\$1,447,336)	(\$1,456,822)	\$81,167	(5.26)%
389-040	CASH FORWARD	4,355,371	746,600	821,600	(3,534,771)	(81.14)%
TOTAL REVENUES		\$34,373,717	\$28,245,981	\$28,501,218	(\$5,872,499)	(17.08)%

2008/09	PROPOSED MILLAGE	1.7148			
2007/08	MILLAGE	1.7201	2003/04 MILLAGE	2.1871	
2006/07	MILLAGE	1.7639	2002/03 MILLAGE	2.2750	
2005/06	MILLAGE	1.9911	2001/02 MILLAGE	2.3660	
2004/05	MILLAGE	1.9836	2000/01 MILLAGE	2.4913	

***ENVIRONMENTALLY
SENSITIVE
LAND ACQUISITION BONDS***



**2008/2009 PROPOSED BUDGET
 ENVIRONMENTALLY SENSITIVE LAND ACQUISITION BONDS
 FUND 225**

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
225031-311010	CURRENT AD VALOREM TAX	\$2,494,611	\$2,379,139	(\$115,472)
225037-361100	INTEREST INCOME	49,816	50,000	184
225039-389030	LESS 5% EST. RECEIPTS	(127,221)	(121,457)	5,764
225039-389040	CASH FORWARD	0	120,976	120,976
TOTAL REVENUES		\$2,417,206	\$2,428,658	\$11,452

EXPENSES:

22511717-077110	PRINCIPAL-DEBT SERVICE	\$1,825,000	\$1,890,000	\$65,000
22511717-077210	INTEREST DEBT SERVICE	390,418	337,892	(\$52,526)
22511717-077310	OTHER DEBT SERVICE COSTS	20,000	20,000	0
22511786-099060	TRANSFER PROPERTY APPRAISER	31,788	30,766	(1,022)
22511786-099070	TRANSFER TAX COLLECTOR	50,000	50,000	0
22511786-099920	CASH FORWARD-SEPTEMBER 30TH	100,000	100,000	0
TOTAL EXPENSES		\$2,417,206	\$2,428,658	\$11,452

2008/09 PROPOSED MILLAGE	0.1357
2007/08 MILLAGE	0.1357
2006/07 MILLAGE	0.1406
2005/06 MILLAGE	0.1789
2004/05 MILLAGE	0.2106
2003/04 MILLAGE	0.2344
2002/03 MILLAGE	0.2839
2001/02 MILLAGE	0.1947
2000/01 MILLAGE	0.2165
1999/00 MILLAGE	0.2396
1998/99 MILLAGE	0.2587
1997/98 MILLAGE	0.2710
1996/97 MILLAGE	0.2897

**2008/2009 PROPOSED BUDGET
 LAND ACQUISITION BONDS - 2004 REFERENDUM
 FUND 245**

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
245031-311010	CURRENT AD VALOREM TAX	\$5,009,443	\$5,019,509	\$10,066
245037-361100	INTEREST INCOME	10,759	30,323	19,564
245039-389030	LESS 5% EST. RECEIPTS	(251,010)	(252,492)	(1,482)
TOTAL REVENUES		\$4,769,192	\$4,797,340	\$28,148

EXPENSES:				
24511717-077110	PRINCIPAL-DEBT SERVICE	\$2,565,000	\$2,670,000	\$105,000
24511717-077210	INTEREST DEBT SERVICE	2,048,062	\$1,945,463	(102,599)
24511717-077310	OTHER DEBT SERVICE COSTS	20,000	\$20,000	0
24511717-099060	TRANSFER PROPERTY APPRAISER	61,130	\$61,877	747
24511717-099070	TRANSFER TAX COLLECTOR	50,000	\$50,000	0
24511786-099920	CASH FORWARD-SEPTEMBER 30TH	25,000	\$50,000	25,000
TOTAL EXPENSES		\$4,769,192	\$4,797,340	\$28,148

2008/09 PROPOSED MILLAGE	0.2863
2007/08 MILLAGE	0.2725
2006/07 MILLAGE	0.2702
2005/06 MILLAGE	0.0000

NON-AD VALOREM



**2008/2009 PROPOSED BUDGET
SOLID WASTE DISPOSAL DISTRICT
FUND 411**

REVENUES:	2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
331-581 HURRICANE JEANNE	\$0	\$0	\$0
343-410 GARBAGE/SOLID WASTE SALES	25,000	30,000	5,000
343-420 DEMOLITION CHARGES	1,932,000	1,430,000	(502,000)
343-430 TIRE DUMPING CHARGES	21,000	18,000	(3,000)
343-450 RECYCLING SALES	600,000	775,000	175,000
343-460 CHIPPED TREE DEBRIS SALES	5,000	5,000	0
343-470 SEPTAGE/SLUDGE DISPOSAL	180,000	140,000	(40,000)
343-920 LOT CLEARING REVENUE	275,000	195,000	(80,000)
347-294 RENTALS - BUILDINGS	72,000	72,000	0
361-110 INTEREST-INVESTMENTS	725,000	809,840	84,840
363-120 SERVICE ASSESSMENTS	7,711,873	7,643,632	(68,241)
363-140 LANDFILL ASSESSMENTS	300,000	275,000	(25,000)
389-030 LESS 5% EST. RECEIPTS	(592,344)	(569,674)	22,670
389-040 CASH FORWARD - OCT. 1	586,841	798,188	211,347
TOTAL REVENUES	\$11,841,370	\$11,621,986	(\$219,384)

EXPENSES:

209 REFUSE COLLECTION/WASTE RECOVERY *	\$1,436,522	\$1,088,846	(\$347,676)
217 LANDFILL	19,980,568	18,741,118	(1,239,450)
255 RECYCLING	8,398,430	6,979,022	(1,419,408)
SUB-TOTAL EXPENSES	\$29,815,520	\$26,808,986	(\$3,006,534)
LESS CAPITAL OUTLAY	(17,974,150)	(15,187,000)	2,787,150
TOTAL EXPENSES	\$11,841,370	\$11,621,986	(\$219,384)

COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)	\$29.86	\$28.32	(\$1.54)
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)	\$44.04	\$40.94	(\$3.10)
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)	\$70.46	\$65.50	(\$4.96)
READINESS-TO-USE FEE - (W.G.U)	\$18.87	\$17.41	(\$1.46)
NUMBER OF W.G.U.'s	206,959	215,889	8,930

W.G.U. = ONE TON OF WASTE ANNUALLY

* - KEEP INDIAN RIVER BEAUTIFUL (\$56,250) INCLUDED IN REFUSE COLLECTION/WASTE RECOVERY BUDGET

**2008/2009 PROPOSED BUDGET
VERO LAKE ESTATES M.S.B.U.
FUND 185**

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
185037-361100	INTEREST - INVESTMENTS C & CE	\$6,500	\$8,000	\$1,500
185036-363120	SERVICE ASSESSMENT	92,815	92,815	0
185039-389030	LESS 5% ESTIMATED RECEIPTS	(4,966)	(5,041)	(75)
185039-389040	CASH FORWARD - OCT. 1	343,046	341,447	(1,599)
TOTAL REVENUES		\$437,395	\$437,221	(\$174)

EXPENSES:

18521441-033130	ENGINEERING SERVICES	\$0	\$0	\$0
18521441-034310	ELECTRIC SERVICES	9,919	9,919	0
18521441-066340	DRAINAGE SYSTEMS	281,403	281,403	0
18521441-099940	COMMISSION AND FEES	2,334	2,334	0
18521481-099060	BUD. TRANSFER PROP. APPR.	2,702	2,528	(174)
18524338-066510-99002	FLOOD CONTROL-VERO LAKE ESTATES	141,037	141,037	0
TOTAL EXPENSES		\$437,395	\$437,221	(\$174)

\$ 19.00 PER PARCEL ACRE IN 2008/09
 \$ 19.00 PER PARCEL ACRE IN 2007/08
 \$ 19.00 PER PARCEL ACRE IN 2006/07
 \$ 19.00 PER PARCEL ACRE IN 2005/06
 \$ 19.00 PER PARCEL ACRE IN 2004/05
 \$ 19.00 PER PARCEL ACRE IN 2003/04
 \$ 19.00 PER PARCEL ACRE IN 2002/03
 \$ 19.00 PER PARCEL ACRE IN 2001/02
 \$ 17.00 PER PARCEL ACRE IN 2000/01
 \$ 17.00 PER PARCEL ACRE IN 1998/99
 \$ 17.00 PER PARCEL ACRE IN 1997/98
 \$ 17.00 PER PARCEL ACRE IN 1996/97
 \$ 15.00 PER PARCEL ACRE IN 1995/96
 \$ 15.00 PER PARCEL ACRE IN 1994/95
 \$ 15.00 PER PARCEL ACRE IN 1993/94
 \$ 50.00 PER PARCEL ACRE IN 1992/93
 \$ 50.00 PER PARCEL ACRE IN 1991/92

2008/2009 PROPOSED BUDGET
 EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
 FUND 171

<u>REVENUES:</u>		<u>2007/2008</u>	<u>PROPOSED</u>	<u>INCREASE</u>
		<u>BUDGET</u>	<u>2008/2009</u>	<u>(DECREASE)</u>
171-000-363-120.00	SERVICE ASSESSMENT	\$2,100	\$2,100	\$0
171-000-389-030.00	LESS 5% ESTIMATED RECEIPTS	(105)	(105)	0
TOTAL REVENUES		\$1,995	\$1,995	\$0

EXPENSES:

17128041-066340	DRAINAGE SYSTEMS	\$1,928	\$1,928	\$0
17128041-099060	BUDG TRANSFER-PROPERTY APPR	52	52	0
17028081-099940	COMMISSIONS AND FEES	15	15	0
TOTAL EXPENSES		\$1,995	\$1,995	\$0

\$ 15.00 PER PARCEL ACRE IN 2008/2009
 \$15.00 PER PARCEL ACRE IN 2007/2008
 \$15.00 PER PARCEL ACRE IN 2006/2007
 \$15.00 PER PARCEL ACRE IN 2005/2006
 \$15.00 PER PARCEL ACRE IN 2004/2005
 \$15.00 PER PARCEL ACRE IN 2003/2004
 \$15.00 PER PARCEL ACRE IN 2002/2003
 \$15.00 PER PARCEL ACRE IN 2001/2002

FY 2008/2009 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	181 GIFFORD	182 LAUREL- WOOD	183 ROCK- RIDGE	184 VERO HIGH.	186 PORPOISE POINT	187 SINGLE ST. LIGHTS	188 LAUREL COURT	189 TIERRA LINDA	190 VERO SHORES
REVENUES										
361-100	INTEREST INCOME	\$1,700	\$450	\$1,100	\$2,000	\$234	\$10	\$70	\$270	\$451
363-120	SERVICE ASSESSMENTS	69,450	5,058	3,880	55,752	442	3,374	837	1,541	4,368
381-020	FUND TRANSFERS IN	0	0	0	0	0	0	0	0	0
389-030	LESS 5% EST. RECEIPTS	(3,558)	(275)	(249)	(2,888)	(34)	(169)	(45)	(91)	(241)
389-040	CASH FORWARD-OCTOBER 1	9,961	2,077	121	16,873	84	248	261	849	1,637
	TOTAL	\$77,553	\$7,310	\$4,852	\$71,737	\$726	\$3,463	\$1,123	\$2,569	\$6,215

EXPENSES										
033-140	GENERAL & ADMIN.	\$1,000	\$250	\$150	\$1,000	\$80	\$50	\$80	\$80	\$100
034-310	ELECTRICAL SERVICES	74,595	6,790	2,937	68,640	419	3,413	949	2,333	5,888
034-910	LEGAL ADS	90	90	90	90	90	0	65	90	60
099-060	BUD. TRANS. PROP. APPR.	1,168	135	207	1,246	14	0	14	36	107
099-910	RESERVE FOR CONTINGENCY	0	0	1,418	0	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	0	0	0	0	113	0	0	0	0
099-940	COMMISSIONS & FEES	700	45	50	761	10	0	15	30	60
	TOTAL	\$77,553	\$7,310	\$4,852	\$71,737	\$726	\$3,463	\$1,123	\$2,569	\$6,215

PER PARCEL/ACRE CHARGE:

BUDGET 2008/09 - PER PARCEL/ACRE	\$25.00	\$18.00	\$10.00	\$23.00	\$13.00	N/A	\$27.00	\$23.00	\$21.00
BUDGET 2007/08 - PER PARCEL/ACRE	\$21.00	\$18.00	\$10.00	\$23.00	\$13.00	N/A	\$25.00	\$23.00	\$21.00
BUDGET 2006/07 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$23.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2005/06 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$23.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2004/05 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2003/04 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2002/03 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2001/02 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2000/01 - PER PARCEL/ACRE	\$19.00	\$18.00	\$13.00	\$21.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 1999/00 - PER PARCEL/ACRE	\$19.00	\$18.00	\$13.00	\$20.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 1998/99 - PER PARCEL/ACRE	\$19.00	\$18.00	\$13.00	\$20.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 1997/98 - PER PARCEL/ACRE	\$19.00	\$18.00	\$13.00	\$20.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 1996/97 - PER PARCEL/ACRE	\$19.50	\$18.00	\$13.00	\$20.00	\$18.00	N/A	\$29.00	\$29.00	\$24.00

FY 2008/2009 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	191 IXORA	192 POINCIANA PARK	193 ROSE-LAND	194 WHISPERING PINES	195 MOORINGS	196 WALKER'S GLEN	197 GLENDALE LAKES	198 FLORALTON BEACH	199 WEST WABASSO
REVENUES										
361-100	INTEREST INCOME	\$500	\$616	\$700	\$108	\$4,000	\$120	\$110	\$75	\$100
363-120	SERVICE ASSESSMENTS	5,206	11,144	1,140	1,260	14,028	1,464	3,280	2,128	6,972
381-020	FUND TRANSFERS IN	0	0	0	0	0	0	0	0	0
389-030	LESS 5% EST. RECEIPTS	(285)	(588)	(92)	(68)	(901)	(79)	(170)	(110)	(354)
389-040	CASH FORWARD-OCTOBER 1	1,382	4,117	1,458	283	658	453	708	525	679
	TOTAL	\$6,803	\$15,289	\$3,206	\$1,583	\$17,785	\$1,958	\$3,928	\$2,618	\$7,397

EXPENSES										
033140	GENERAL & ADMIN.	\$100	\$250	\$75	\$75	\$500	\$75	\$75	\$75	\$100
034310	ELECTRICAL SERVICES	6,411	14,605	2,743	1,392	16,254	1,727	3,720	2,452	6,926
034910	LEGAL ADS	90	70	45	50	90	90	50	45	100
099060	BUD. TRANS. PROP. APPR.	142	214	313	36	641	36	43	21	171
099910	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0
099920	CASH FORWARD-SEPT. 30	0	0	0	0	0	0	0	0	0
099940	COMMISSIONS & FEES	60	150	30	30	300	30	40	25	100
	TOTAL	\$6,803	\$15,289	\$3,206	\$1,583	\$17,785	\$1,958	\$3,928	\$2,618	\$7,397

PER PARCEL/ACRE CHARGE:

BUDGET 2008/09 - PER PARCEL/ACRE	\$19.00	\$28.00	\$1.50	\$18.00	\$12.00	\$24.00	\$40.00	\$38.00	\$21.00
BUDGET 2007/08 - PER PARCEL/ACRE	\$19.00	\$28.00	\$1.50	\$18.00	\$12.00	\$24.00	\$38.00	\$29.00	\$21.00
BUDGET 2006/07 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$14.00	\$25.00	\$38.00	\$29.00	\$0.00
BUDGET 2005/06 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$14.00	\$25.00	\$38.00	\$29.00	\$0.00
BUDGET 2004/05 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	\$0.00
BUDGET 2003/04 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 2002/03 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 2001/02 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 2000/01 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 1999/00 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$19.00	\$25.00	\$34.00	\$26.00	N/A
BUDGET 1998/99 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$19.00	\$26.00	\$34.00	\$27.00	N/A
BUDGET 1997/98 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$19.00	\$26.00	\$34.00	\$27.00	N/A
BUDGET 1996/97 - PER PARCEL/ACRE	\$21.00	\$28.00	\$2.50	\$22.50	\$22.00	\$40.00	\$34.00	\$30.00	N/A

***ENTERPRISE FUNDS
AND
INTERNAL SERVICE FUNDS***



2008/2009 PROPOSED BUDGET
 SHOOTING RANGE
 FUND 412

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
343-670	MISC INCOME	\$3,000	\$0	(\$3,000)
347-501	RIFLE RANGE	60,000	0	(60,000)
347-502	PISTOL RANGE	47,500	0	(47,500)
347-503	SPORTING CLAYS COURSE	5,000	0	(5,000)
347-504	5 STAND	52,500	0	(52,500)
347-505	ARCHERY 50 YARD	1,000	0	(1,000)
347-506	ARCHERY COURSE	500	0	(500)
347-507	AIR GUN	500	0	(500)
347-508	JUNIOR INSTRUCTION	7,500	0	(7,500)
347-510	RANGE RENTAL	6,500	0	(6,500)
347-512	TOURNAMENTS	3,000	0	(3,000)
347-520	AMMUNITION SALES	38,000	0	(38,000)
347-521	ACCESSORIES SALES	36,000	0	(36,000)
361-100	INTEREST INCOME	9,999	0	(9,999)
389-401	DONATIONS	1,000	0	(1,000)
381-020	FUND TRANSFERS IN	148,782	0	(148,782)
389-030	LESS 5% EST. RECEIPTS	(13,550)	0	13,550
389-040	CASH FORWARD	13,960	0	(13,960)
TOTAL REVENUES		\$421,191	\$0	(\$421,191)

EXPENSES:

	SALARY AND BENEFITS	\$287,498	\$0	(\$287,498)
	EXPENSES	133,693	0	(133,693)
	RESERVE FOR CONTINGENCY	0	0	0
SUB-TOTAL EXPENSES		\$421,191	\$0	(\$421,191)
	LESS CAPITAL OUTLAY	0	0	0
TOTAL EXPENSES		\$421,191	\$0	(\$421,191)

2008/2009 PROPOSED BUDGET
 GOLF COURSE
 FUND 418

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
343-670	MISC. INCOME	\$3,000	\$3,000	\$0
347-231	PRO SHOP SALES	250,000	250,000	0
347-232	9 HOLE CARD FEES	187,500	187,500	0
347-233	18 HOLE CARD FEES	575,000	575,000	0
347-234	9 HOLE NON-CARD FEES	95,000	95,000	0
347-235	18 HOLE NON-CARD FEES	435,000	435,000	0
347-236	9 HOLE CART FEES	85,000	85,000	0
347-237	18 HOLE CART FEES	795,000	795,000	0
347-238	PULL CART FEES	2,000	2,000	0
347-239	ID CARD	92,500	92,500	0
347-241	JUNIOR FEES	2,500	2,500	0
347-242	RANGE FEES	47,500	47,500	0
347-243	GOLF CLUB FOOD SALES	49,800	49,800	0
347-246	TWILIGHT AM	105,000	105,000	0
347-247	TWILIGHT PM	525,000	530,000	5,000
347-248	RAINCHECK REDEMPTIONS	(10,000)	(10,000)	0
347-249	GOLF CLUB RENTALS	8,000	8,000	0
347-250	HANDICAPPING SERVICE	9,000	9,000	0
347-251	TOURNAMENT FEE	75,000	75,000	0
347-252	PGA PRO RATE	9,000	9,000	0
347-254	DISCOUNT CARDS	7,500	7,500	0
347-275	CAPITAL SURCHARGE	60,000	60,000	0
361-100	INTEREST INCOME	10,000	10,000	0
366-098	PROMOTIONS	1,000	1,000	0
389-030	LESS 5% EST. RECEIPTS	(170,965)	(171,215)	(250)
389-040	CASH FORWARD - OCT. 1	42,226	52,565	10,339
TOTAL REVENUES		\$3,290,561	\$3,305,650	\$15,089

EXPENSES:

221	OPERATIONS	\$1,436,003	\$1,492,059	\$56,056
232	FOOD AND BEVERAGE	27,632	0	(27,632)
236	CLUBHOUSE	1,841,426	1,813,591	(27,835)
SUB-TOTAL EXPENSES		\$3,305,061	\$3,305,650	\$589
LESS CAPITAL OUTLAY		(14,500)	0	14,500
TOTAL EXPENSES		\$3,290,561	\$3,305,650	\$15,089

**2008/2009 PROPOSED BUDGET
BUILDING DEPARTMENT
FUND 441**

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
322-010	BUILDING PERMITS - COUNTY	\$2,100,000	\$1,850,000	(\$250,000)
322-011	BUILDING PERMITS - CITY	225,000	190,000	(35,000)
322-030	PLAN EXAM FEE - COUNTY	375,000	120,000	(255,000)
322-031	PLAN EXAM FEE - CITY	50,000	12,000	(38,000)
329-050	COMPETENCY CARD FEES	50,000	42,500	(7,500)
341-300	SALE/MAPS AND PUBLICATIONS	11,000	12,500	1,500
354-013	UNLICENSED CONTRACTOR FINES	10,000	5,000	(5,000)
361-100	INTEREST INCOME	112,500	105,000	(7,500)
369-900	OTHER MISC. REVENUES	115,000	105,000	(10,000)
389-030	LESS 5% ESTIMATED RECEIPTS	(152,425)	(122,100)	30,325
389-040	CASH FORWARD	497,349	277,856	(219,493)
TOTAL REVENUES		\$3,393,424	\$2,597,756	(\$795,668)

EXPENSES:

	SALARY AND BENEFITS	\$2,251,836	\$1,710,009	(\$541,827)
	EXPENSES	1,141,588	848,744	(292,844)
	RESERVE FOR CONTINGENCIES	0	39,003	39,003
SUB-TOTAL EXPENSES		\$3,393,424	\$2,597,756	(\$795,668)
	LESS CAPITAL OUTLAY	0	0	0
TOTAL EXPENSES		\$3,393,424	\$2,597,756	(\$795,668)

**2008/2009 PROPOSED BUDGET
UTILITY SERVICES
FUND 471**

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
329-030	DEVELOPMENT FEE	\$2,000.00	\$0	(\$2,000)
343-310	WATER SALES	14,050,074	14,094,974	44,900
343-340	METER INSTALLATIONS	175,000	105,000	(70,000)
343-370	HYDRANT MAINTENTANCE TAX	275,000	284,408	9,408
343-470	SEPTAGE/SLUDGE DISPOSAL	235,000	250,000	15,000
343-490	GREASE DISPOSAL	30,000	5,000	(25,000)
343-510	SEWER SALES	11,961,623	12,300,000	338,377
343-530	RECLAIMED WATER SALES	10,000	10,000	0
343-540	PENALTIES	350,000	400,000	50,000
SERVICE CHARGES:				
343-350	WATER TAP FEES	35,000	22,000	(13,000)
343-520	SEWER TAP FEES	4,800	5,000	200
343-550	RECONNECT FEES	95,000	185,000	90,000
343-610	SERVICE CHARGES	38,000	38,000	0
343-660	INSPECTION FEES	30,000	30,000	0
343-680	SERVICE APPLICATION FEES	175,000	160,000	(15,000)
343-690	COURT RECORDING FEES	0	5,000	5,000
343-670	MISCELLANEOUS INCOME	30,000	45,000	15,000
361-100	INTEREST INCOME	1,600,000	1,800,000	200,000
362-011	RADIO TOWER RENT	138,500	200,000	61,500
369-900	OTHER MISC. REVENUE	0	20,000	20,000
369-940	REIMBURSEMENTS	17,280	12,000	(5,280)
389-030	LESS 5% EST. RECEIPTS	(1,462,614)	(1,498,569)	(35,955)
389-040	CASH FORWARD - OCT. 1	12,142,576	12,046,084	(96,492)
TOTAL REVENUES		\$ 39,932,239	\$40,518,897	\$586,658

EXPENSES:

218	WASTEWATER TREATMENT	\$6,367,276	\$6,145,871	(\$221,405)
219	WATER PRODUCTION	6,681,347	6,829,498	148,151
235	GENERAL & ENGINEERING	7,103,445	6,593,998	(509,447)
257	SLUDGE	1,534,220	1,463,486	(70,734)
265	CUSTOMER SERVICE	2,576,098	2,318,522	(257,576)
268	WASTEWATER COLLECTION	7,449,998	7,763,546	313,548
269	WATER DISTRIBUTION	8,932,696	9,403,976	471,280
SUB-TOTAL EXPENSES		\$40,645,080	\$40,518,897	(\$126,183)
LESS CAPITAL OUTLAY		(712,841)	0	712,841
TOTAL EXPENSES		\$39,932,239	\$40,518,897	\$586,658

2008/2009 PROPOSED BUDGET
 UTILITIES IMPACT FEE
 FUND 472

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
343-301	SEWER LINE EXTENSION FEES	\$97,992	\$90,000	(\$7,992)
343-302	WATER LINE EXTENSION FEES	387,023	130,000	(257,023)
343-630	SEWER IMPACT FEES	1,442,143	480,000	(962,143)
343-650	WATER IMPACT FEES	955,443	480,000	(475,443)
343-690	COURT RECORDING FEES	8,755	8,300	(455)
361-100	INTEREST INCOME	2,000,000	2,000,000	0
389-030	LESS 5% EST. RECEIPTS	(244,568)	(159,415)	85,153
TOTAL REVENUES		\$4,646,788	\$3,028,885	(\$1,617,903)

EXPENSES:

	CASH FORWARD	\$4,646,788	\$3,028,885	(\$1,617,903)
TOTAL EXPENSES		\$4,646,788	\$3,028,885	(\$1,617,903)

2008/2009 PROPOSED BUDGET
 FLEET MANAGEMENT
 FUND 501

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
369-940	MISCELLANEOUS REVENUE	\$140,000	\$125,000	(\$15,000)
395-010	AUTO. MAINTENANCE	3,854,690	3,686,718	(167,972)
TOTAL REVENUE		\$3,994,690	\$3,811,718	(\$182,972)

EXPENSES:

	SALARIES AND BENEFITS	\$626,644	\$597,060	(\$29,584)
	EXPENSES	3,452,468	3,203,618	(248,850)
	RESERVE FOR CONTINGENCY	278	11,040	10,762
SUB-TOTAL EXPENSES		\$4,079,390	\$3,811,718	(\$267,672)
	LESS CAPITAL OUTLAY	(84,700)	0	84,700
TOTAL EXPENSES		\$3,994,690	\$3,811,718	(\$182,972)

2008/2009 PROPOSED BUDGET
 SELF INSURANCE
 FUND 502

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
395-020	INSURANCE CHARGES TO DEPTS.	\$4,262,080	\$4,250,000	(\$12,080)
395-023	WORKERS COMP. CHARGES	2,725,000	2,500,000	(225,000)
369-040	MISCELLANEOUS REVENUES	25,000	30,000	5,000
361-100	INTEREST INCOME	160,000	120,000	(40,000)
389-030	LESS 5% EST. RECEIPTS	(358,604)	(345,000)	13,604
389-040	CASH FORWARD - OCTOBER 1	327,835	541,305	213,470
TOTAL REVENUES		\$7,141,311	\$7,096,305	(\$45,006)

EXPENSES:

	RISK MANAGEMENT OPERATIONS	\$401,461	\$339,673	(\$61,788)
	INSURANCE COVERAGES	5,160,000	\$5,160,000	0
	INSURANCE CLAIMS	1,579,850	\$1,593,110	13,260
	RESERVE FOR CONTINGENCY	0	\$3,522	3,522
SUB-TOTAL EXPENSES		\$7,141,311	\$7,096,305	(\$45,006)
	LESS CAPITAL OUTLAY	0	0	0
TOTAL EXPENSES		\$7,141,311	\$7,096,305	(\$45,006)

2008/2009 PROPOSED BUDGET
 EMPLOYEE HEALTH INSURANCE
 FUND 504

REVENUES:		2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
381-020	FUND TRANSFER IN	\$0	\$56,411	\$56,411
395-020	INSURANCE CHARGES	14,391,190	14,409,993	18,803
TOTAL REVENUES		\$14,391,190	\$14,466,404	\$75,214

EXPENSES:				
	SALARIES AND BENEFITS	\$0	\$75,214	\$75,214
	INSURANCE CLAIMS	14,391,190	14,391,190	0
TOTAL EXPENSES		\$14,391,190	\$14,466,404	\$75,214

2008/2009 PROPOSED BUDGET
 GEOGRAPHIC INFO SYSTEMS DEPT
 FUND 505

REVENUES:	2007/2008 BUDGET	PROPOSED 2008/2009	INCREASE (DECREASE)
INTERDEPARTMENTAL CHARGES	\$1,670,408	\$864,289	(\$806,119)
CASH FORWARD	0	0	0
TOTAL REVENUES	\$1,670,408	\$864,289	(\$806,119)

EXPENSES:

SALARIES & BENEFITS	\$325,065	\$294,185	(\$30,880)
EXPENSES	1,379,154	568,773	(810,381)
RESERVE FOR CONTINGENCY	689	7,531	6,842
SUB-TOTAL EXPENSES	\$1,704,908	\$870,489	(\$834,419)
LESS CAPITAL OUTLAY	(34,500)	(6,200)	28,300
TOTAL EXPENSES	\$1,670,408	\$864,289	(\$806,119)