



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

**AGENDA
2012/2013 FINAL BUDGET HEARING**

WEDNESDAY, SEPTEMBER 19, 2012 - 5:01 P.M.

County Commission Chamber
Indian River County Administration Complex
1801 27th Street, Building A
Vero Beach, FL 32960

COUNTY COMMISSIONERS

Gary Wheeler, Chairman	District 3	Joseph A. Baird, County Administrator
Peter D. O'Bryan, Vice Chairman	District 4	Alan S. Polackwich, Sr., County Attorney
Wesley S. Davis	District 1	Jeffrey R. Smith, Clerk to the Board Ad Interim
Joseph E. Flescher	District 2	
Bob Solari	District 5	

1. **CALL TO ORDER** 5:01 P.M.
2. **INVOCATION** Stan Boling, Planning Director
3. **PLEDGE OF ALLEGIANCE** Gary Wheeler, 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 3.0892 and is 4.31% below rollback rate of 3.2282. The proposed budget is \$68,387,030.

- Open for public comments.
- Consider any proposed changes to budget.
- Make a motion to approve millage rate and adopt millage resolution.
- Make a motion to approve dollar amount and adopt budget resolution.

M.S.T.U.

Proposed millage is 1.0733 and is 3.36% below rollback rate of 1.1106. The proposed budget is \$24,231,270.

- Open for public comments.
- Consider any proposed changes to budget.
- Make a motion to approve millage rate and adopt millage resolution.
- Make a motion to approve dollar amount and adopt budget resolution.

Transportation Fund - (No Millage)

Proposed budget is \$12,806,282.

- Open for public comments.
- Consider any proposed changes to budget.
- Make a motion to approve dollar amount and adopt budget resolution.

Emergency Services District

Proposed millage is 1.7148 and is 4.36% below rollback rate of 1.7929. The proposed budget is \$25,601,252.

- Open for public comments.
- Consider any proposed changes to budget.
- Make a motion to approve millage rate and adopt millage resolution.
- Make a motion to approve dollar amount and adopt budget resolution.

Environmentally Sensitive Land Acquisition

Proposed budget amount is \$11,301.

- Open for public comments.
- Consider any proposed changes to budget.
- Make a motion to approve dollar amount and adopt budget resolution.

Land Acquisition Bonds – 2004 Referendum

Proposed millage is 0.3799 (rollback rate does not apply) and proposed budget amount is \$4,754,745.

- Open for public comments.
- Consider any proposed changes to budget.
- Make a motion to approve millage rate and adopt millage resolution.
- Make a motion to approve dollar amount and adopt budget resolution.

Aggregate

Proposed millage is 5.0729 and is 4.31% below rollback rate of 5.3015.

**6. INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS
SITTING AS SOLID WASTE DISPOSAL DISTRICT BOARD**

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

- A. Announce 2012/2013 Proposed Charge and Budget.
 - 1. \$42.40 per Residential Waste Generation Unit (\$67.84 / House)
(0.00% increase from current year)
\$29.39 per Commercial Waste Generation Unit
(0.00% increase from current year)
Readiness-to-Use Fee \$18.13
(0.00% increase from current year)
Landfill Ash Product Disposal Fee \$18.81 per ton
(1.90% increase from current year)
 - 2. \$11,034,069 Budget
- B. Receive comments from the Public.
- C. Consider any Proposed Amendments.
- D. Make a motion to adopt a resolution to approve non-ad valorem Residential and Commercial Waste Generation Unit Charges, Readiness-to-Use Fee, and Landfill Ash Product Disposal Fee.
- E. Make a motion to adopt budget resolution.

7. ADOPTION OF NON-AD VALOREM ASSESSMENT CHARGES

- A. Announce 2012/2013 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.	\$10.00
<u>Street Lighting Districts</u>	
3. Gifford	\$25.00
4. Laurelwood	\$18.00
5. Rockridge	\$8.00
6. Vero Highlands	\$23.00
7. Porpoise Point	\$11.00
8. Laurel Court	\$27.00
9. Tierra Linda	\$21.00
10. Vero Shores	\$19.00
11. Ixora Park	\$17.00
12. Royal Poinciana	\$28.00
13. Roseland Road	\$1.00
14. Whispering Pines	\$16.00
15. Moorings	\$10.00
16. Walker's Glen	\$22.00
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. Make a motion to adopt a resolution to approve the Non-Ad Valorem Assessment charges.

8. APPROVE NON-AD VALOREM DOLLAR BUDGETS

A. Announce 2012/2013 Proposed Budget.

1. Special Revenue Funds	\$24,742,696
2. Other Debt Service Fund	\$1,231,333
3. Capital Projects	\$15,774,738
4. Enterprise Funds	\$41,513,798
5. Internal Service Funds	\$22,046,976

B. Receive comments from the Public.

C. Consider any Proposed Amendments.

D. Make a motion to adopt budget resolution.

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.

2012/2013

***FINAL
BUDGET HEARING***

SEPTEMBER 19, 2012

5:01 P.M.



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



**BUDGET SUMMARY
INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 2012/13**

	GENERAL FUND	MUNICIPAL TAXING UNIT	TRANS-PORTATION FUND	EMERGENCY SERVICES DISTRICT	LAND ACQUISITION BONDS	2004 LAND ACQUISITION BONDS	SOLID WASTE DISPOSAL DISTRICT	OTHER SPECIAL REVENUE FUNDS	OTHER DEBT SERVICE FUND	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
ESTIMATED REVENUES:	3,0892	1,0733		1,7148		0,3799							
Federal Sources	60,000	0	0	0	0	0	0	3,256,295	0	0	0	0	3,316,295
State Sources	5,766,608	4,872,739	2,370,000	40,000	0	0	0	786,000	883,473	0	0	0	14,718,820
Local Sources	5,751,753	11,066,612	1,142,000	4,892,391	0	12,500	2,134,479	7,071,061	412,667	16,604,987	626,900	161,000	49,866,380
Ad Valorem Taxes	39,315,374	7,482,512	0	17,763,664	0	4,834,600	8,254,015	0	0	0	0	0	69,396,150
Non-Ad Valorem Assessments	0	0	0	0	0	0	0	277,243	0	0	0	0	8,531,258
User Fees	0	0	0	0	0	0	0	0	0	0	0	0	53,518,902
Sub-Total	50,893,735	23,411,863	3,512,000	22,696,055	0	4,847,100	10,388,494	11,390,599	1,296,140	16,604,987	32,507,064	21,799,738	198,347,805
Less 5% per F. S. 129.01(2)(b)	(2,544,687)	(1,170,593)	(160,600)	(1,134,803)	0	(242,355)	(519,425)	(374,741)	(64,807)	(830,245)	(1,625,355)	(221,100)	(8,989,115)
Net	48,349,048	22,241,270	3,351,400	21,561,252	0	4,604,745	9,869,069	11,015,858	1,231,333	15,774,738	30,881,739	21,578,638	190,458,690
Interfund Transfers	14,579,962	0	7,459,882	0	0	0	0	112,214	0	0	0	35,488	22,187,966
Cash Forward-October 1, 2012	5,458,000	1,990,000	1,995,000	4,040,000	150,000	150,000	1,165,000	13,614,624	0	0	10,632,059	432,850	39,488,834
TOTAL ESTIMATED REVENUES AND BALANCES	68,387,030	24,231,270	12,806,282	25,601,252	11,301	4,754,745	11,034,069	24,742,695	1,231,333	15,774,738	41,513,798	22,046,976	252,135,490
EXPENDITURES/EXPENSES:													
General Government	13,207,856	1,120,045	269,600	395,018	11,301	4,729,745	192,095	1,447,680	1,231,333	300,000	0	0	22,904,673
Public Safety	39,278,756	297,522	0	24,681,406	0	0	0	962,052	0	0	1,504,475	0	66,724,211
Physical Environment	149,927	106,277	581,708	0	0	0	10,841,974	262,037	0	1,750,000	36,568,734	0	50,290,657
Transportation	475,124	311,735	11,229,974	0	0	0	0	12,213,024	0	10,261,677	0	0	34,491,534
Economic Environment	369,164	0	0	0	0	0	0	0	0	0	0	0	369,164
Human Services	3,959,071	0	0	0	0	0	0	3,710,485	0	0	0	0	7,669,566
Internal Services	4,880,519	0	0	0	0	0	0	0	0	0	0	22,046,976	22,046,976
Culture/Recreation	212,837	2,964,093	0	0	0	0	0	5,617,213	0	1,550,000	2,782,514	0	17,794,339
Court Related Costs	0	0	0	0	0	0	0	443,340	0	0	0	0	656,177
Interfund Transfers	3,504,649	18,682,917	0	0	0	0	0	0	0	0	0	0	22,187,566
TOTAL EXPENDITURES/EXPENSES	68,037,903	23,482,599	12,081,282	25,076,424	11,301	4,729,745	11,034,069	24,655,841	1,231,333	13,861,677	40,885,723	22,046,976	245,134,863
Reserve for Contingencies	556,183	200,000	125,000	350,000	0	0	0	21,057	0	39,000	0	0	1,291,240
Cash Forward-September 30, 2013	1,792,944	548,681	600,000	174,828	0	25,000	0	63,798	0	1,874,061	628,075	0	5,709,387
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	68,387,030	24,231,270	12,806,282	25,601,252	11,301	4,754,745	11,034,069	24,742,696	1,231,333	15,774,738	41,513,798	22,046,976	252,135,490

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

NOTICE OF BUDGET HEARING

The Indian River County Board of County Commissioners has tentatively adopted a budget for Fiscal Year 2012/2013. A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

Wednesday, September 19, 2012
at 5:01 p.m.

at

County Commission Chambers
1801 27th Street
Vero Beach, Florida 32960

Proposed Budget Comparison by Fund

Fiscal Year 2011/12 and 2012/13

Fund Number and Description		FY 2011/12 Budget @ 3/31/12	FY 2012/13 Department Requests	FY 2012/13 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Ad Valorem Taxing Funds:						
001	General Fund	\$71,576,020	\$69,334,441	\$68,387,030	(\$3,188,990)	(4.46)%
004	Municipal Service Taxing Unit Fund	24,565,319	23,375,644	24,231,270	(334,049)	(1.36)%
111	Transportation Fund	13,783,666	13,348,427	12,806,282	(977,384)	(7.09)%
114	Emergency Services District	26,717,991	25,954,595	25,601,252	(1,116,739)	(4.18)%
225	Env. Sensitive Land Acquisition Bond	1,057,596	0	11,301	(1,046,295)	(98.93)%
245	2004 Land Acquisition Bonds	4,748,441	4,748,442	4,754,745	6,304	0.13 %
Total - Ad Valorem Taxing Funds:		\$142,449,033	\$136,761,549	\$135,791,880	(\$6,657,153)	(4.67)%
Solid Waste Disposal District:						
(1) 411	Solid Waste Disposal District	\$10,492,560	\$11,197,206	\$11,034,069	\$541,509	5.16 %
Special Revenue Funds:						
101	Road Improvement Fees	\$2,265,067	\$762,289	\$0	(\$2,265,067)	(100.00)%
102	New Traffic Improvement Fees	15,154,218	15,154,218	5,260,613	(9,893,605)	(65.29)%
103	Additional Impact Fees	8,330,928	8,372,604	3,829,619	(4,501,309)	(54.03)%
106	Court Facilities Fund	30,000	30,000	30,000	0	0.00 %
108	Section 8/Rental Assistance	1,934,407	1,948,062	1,947,102	12,695	0.66 %
109	Secondary Road Construction	16,335,838	14,343,737	6,655,887	(9,679,951)	(59.26)%
112	Special Law Enforcement	41,426	41,426	0	(41,426)	(100.00)%
117	Tree Ordinance Fines	50,000	50,000	50,000	0	0.00 %
119	Tourist Development Fund	663,660	663,660	711,857	48,197	7.26 %
120	911 Surcharge	3,184,174	714,598	714,118	(2,470,056)	(77.57)%
121	Drug Abuse Fund	93,442	93,442	71,497	(21,945)	(23.49)%
123	IRCLHAP/SHIP	1,002,525	890,000	889,520	(113,005)	(11.27)%
124	Metro Plan Organization	667,772	643,905	658,833	(8,939)	(1.34)%
127	Native Uplands Acquisition	55,000	55,000	55,000	0	0.00 %
128	Beach Restoration	3,898,694	2,000,245	1,919,765	(1,978,929)	(50.76)%
129	Neighborhood Stabilization Plan	655,149	0	0	(655,149)	(100.00)%
130	Neighborhood Stabilization 3 Plan	1,489,319	0	0	(1,489,319)	(100.00)%
133	Florida Boating Improvement Prog.	235,000	35,000	35,000	(200,000)	(85.11)%
134	Library Bequest Fund	56,193	56,193	56,193	0	0.00 %
135	Disabled Access Programs	20,000	20,000	20,000	0	0.00 %
136	Intergovernmental Grants	2,545,523	0	813,313	(1,732,210)	(68.05)%
137	Traffic Education Program	32,703	32,703	0	(32,703)	(100.00)%
140	Court Facility Surcharge Fund	177,000	177,000	177,000	0	0.00 %
141	Additional Court Costs	99,601	105,293	107,290	7,689	7.72 %
142	Court Technology Fund	303,465	309,005	251,203	(52,262)	(17.22)%
145	Land Acquisition Series 2006	1,176,300	140,000	40,000	(1,136,300)	(96.60)%
171	E. Gifford Stormwater M.S.B.U.	1,983	1,983	1,983	0	0.00 %
181	Gifford Streetlighting	77,353	77,353	77,353	0	0.00 %
182	Laurelwood Streetlighting	7,285	7,285	7,285	0	0.00 %
183	Rockridge Streetlighting	3,614	3,614	3,614	0	0.00 %

Proposed Budget Comparison by Fund

Fiscal Year 2011/12 and 2012/13

Fund Number and Description		FY 2011/12 Budget @ 3/31/12	FY 2012/13 Department Requests	FY 2012/13 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Special Revenue Funds (continued):						
184	Vero Highlands Streetlighting	\$71,513	\$71,513	\$73,513	\$2,000	2.80 %
186	Porpoise Point Streetlighting	612	612	612	0	0.00 %
187	Single Streetlights	3,463	3,463	3,463	0	0.00 %
188	Laurel Court Streetlighting	1,122	1,122	1,122	0	0.00 %
189	Tierra Linda Streetlighting	2,562	2,562	2,562	0	0.00 %
190	Vero Shores Streetlighting	6,197	6,197	6,197	0	0.00 %
191	Ixora/Eastview Streetlighting	6,780	6,780	6,780	0	0.00 %
192	Royal Poinciana Streetlighting	15,248	15,248	15,248	0	0.00 %
193	Roseland Streetlighting	3,149	3,149	3,149	0	0.00 %
194	Whispering Pines Streetlighting	1,577	1,577	1,577	0	0.00 %
195	Moorings Streetlighting	18,832	18,832	18,832	0	0.00 %
196	Walker's Glen Streetlighting	2,081	2,081	2,081	0	0.00 %
197	Glendale Lakes Streetlighting	3,921	3,921	3,921	0	0.00 %
198	Floralton Beach Streetlighting	2,365	2,365	2,465	100	4.23 %
199	West Wabasso Streetlighting	6,691	6,691	6,691	0	0.00 %
185	Vero Lake Estates M.S.B.U.	416,499	416,499	210,438	(206,061)	(49.47)%
308	Dodgertown Capital Reserve Fund	947,253	73,910	0	(947,253)	N/A
Total - Special Revenue Funds:		\$62,097,504	\$47,365,137	\$24,742,696	(\$37,354,808)	(60.16)%
Other Debt Service Funds:						
204	Dodger Bonds	\$1,238,423	\$1,238,423	\$1,231,333	(\$7,090)	(0.57)%
Capital Project Funds:						
315	Optional One Cent Sales Tax	26,323,394	25,923,394	15,774,738	(10,548,656)	(40.07)%
Total - Capital Project Funds:		\$26,323,394	\$25,923,394	\$15,774,738	(\$10,548,656)	(40.07)%
Enterprise Funds:						
(1)	418 Golf Course	\$2,901,165	\$2,889,110	\$2,832,514	(\$68,651)	(2.37)%
(1)	441 County Building Department	1,516,667	1,512,776	1,504,475	(12,192)	(0.80)%
(1)	471 Utilities	36,714,395	36,622,253	36,598,734	(115,661)	(0.32)%
(1)	472 Utilities-Impact Fee	578,075	0	578,075	0	0.00 %
Total - Enterprise Funds:		\$41,710,302	\$41,004,139	\$41,513,798	(\$196,504)	(0.47)%
Internal Service Funds:						
(1)	501 Fleet Management	\$3,338,995	\$3,347,270	\$3,350,203	\$11,208	0.34 %
(1)	502 Self-Insurance	4,527,716	4,400,321	4,399,403	(128,313)	(2.83)%
(1)	504 Employee Health Insurance	14,100,349	14,100,690	13,790,976	(309,373)	(2.19)%
(1)	505 Geographic Info Systems Dept	736,665	494,925	506,394	(230,271)	(31.26)%
Total - Internal Service Funds:		\$22,703,725	\$22,343,206	\$22,046,976	(\$656,749)	(2.89)%
Total - All Funds:		\$307,014,941	\$285,833,054	\$252,135,490	(\$54,879,451)	(17.88)%

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

***SUMMARY OF
BUDGET REVISIONS
FROM WORKSHOP***



Summary of Budget Revisions during Workshops

Fund/ Dept. #	Fund/Department Description	Adjustment Explanation	Presented @ Workshops	Changes in Budget	Approved Budget
	Total County Funds	Total presented at Workshops	\$252,135,490		
	General Fund	Total presented at Workshops	\$68,387,030		
001-110	Economic Development	Increase Budget		9,898	
001-212	Ag Extension	IRC cost share-Citrus Agent		11,000	
001-213	Youth Guidance	Increase funding-1 year		22,919	
001-199	Reserve for Contingency	Decrease Funding		(43,817)	
	General Fund	Total Approved Budget		\$0	\$68,387,030
	Final Total - County Funds	Total Approved Budget			\$252,135,490

Ad Valorem Tax Millage Changes

Fund Description	Proposed Millage @ Workshops	Final Approved Millage	Increase/ (Decrease)	Percentage Inc./ (Dec.)
Aggregate Millage	5.0729	5.0729	0.0000	0.00%
General Fund	3.0892	3.0892	0.0000	0.00%
Municipal Service Taxing Unit	1.0733	1.0733	0.0000	0.00%
Emergency Services District	1.7148	1.7148	0.0000	0.00%
Land Acquisition Bond ⁽¹⁾	0.0000	0.0000	0.0000	0.00%
Land Acquisition Bond 2004 ⁽¹⁾	0.3799	0.3799	0.0000	0.00%

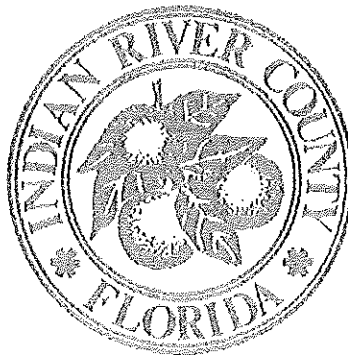
(1) Not included in Aggregate Millage calculation

Ad Valorem Tax Millage Compared to Rolled Back

Fund Description	Final Millage Rate	Rolled Back Rate	Increase/ (Decrease)	Percentage Inc./ (Dec.)
Aggregate Millage	5.0729	5.3015	(0.2286)	(4.3%)
General Fund	3.0892	3.2282	(0.1390)	(4.3%)
Municipal Service Taxing Unit	1.0733	1.1106	(0.0373)	(3.4%)
Emergency Services District	1.7148	1.7929	(0.0781)	(4.4%)
Land Acquisition Bond ⁽²⁾	0.0000	N/A	N/A	N/A
Land Acquisition Bond 2004 ⁽²⁾	0.3799	N/A	N/A	N/A

(2) Voted Debt is not subject to rolled back calculation.

***TAXING
DISTRICT
SUMMARY***



INDIAN RIVER COUNTY 2012/2013 TAXING DISTRICT SUMMARY

Ad Valorem Summary				
Ad Valorem Taxing Districts	2011/2012 Millage	2012/2013 Rollback Millage	2012/2013 Proposed Millage	% Above or Below Rollback
General Fund	3.0892	3.2282	3.0892	(4.31)%
M.S.T.U.	1.0733	1.1106	1.0733	(3.36)%
Emergency Services District	1.7148	1.7929	1.7148	(4.36)%
Aggregate Millage	5.0633	5.3015	5.0729	(4.31)%
Ad Valorem Tax - Voted				
G.O. Environmentally Sensitive Land	0.0717	N/A	0.0000	N/A
G.O. Land Acquisition - 2004	0.3647	N/A	0.3799	N/A

Streetlighting District Assessments				
Streetlighting Districts	2011/2012 Parcel/Acre Charge	2012/2013 Parcel/Acre Charge	Increase Decrease	% Increase (Decrease)
Gifford	\$25.00	\$25.00	\$0.00	0.00 %
Laurelwood	\$18.00	\$18.00	\$0.00	0.00 %
Rockridge	\$8.00	\$8.00	\$0.00	0.00 %
Vero Highlands	\$23.00	\$23.00	\$0.00	0.00 %
Porpoise Point	\$11.00	\$11.00	\$0.00	0.00 %
Laurel Court	\$27.00	\$27.00	\$0.00	0.00 %
Tierra Linda	\$21.00	\$21.00	\$0.00	0.00 %
Vero Shores	\$19.00	\$19.00	\$0.00	0.00 %
Ixora Park	\$17.00	\$17.00	\$0.00	0.00 %
Royal Poinclana	\$28.00	\$28.00	\$0.00	0.00 %
Roseland	\$1.00	\$1.00	\$0.00	0.00 %
Whispering Pines	\$16.00	\$16.00	\$0.00	0.00 %
Moorings	\$10.00	\$10.00	\$0.00	0.00 %
Walker's Glen	\$22.00	\$22.00	\$0.00	0.00 %
Glendale Lakes	\$40.00	\$40.00	\$0.00	0.00 %
Floralton Beach	\$38.00	\$38.00	\$0.00	0.00 %
West Wabasso	\$21.00	\$21.00	\$0.00	0.00 %
Other M.S.B.U.'s				
Vero Lake Estates M.S.B.U.	\$19.00	\$19.00	\$0.00	0.00%
E. Gifford Stormwater M.S.B.U.	\$10.00	\$10.00	\$0.00	0.00%

Solid Waste Disposal District				
Proposed Assessment Rates	2011/2012 Waste Generation Unit ⁽¹⁾	2012/2013 Waste Generation Unit ⁽²⁾	Increase (Decrease)	% Increase (Decrease)
Residential	\$42.40	\$42.40	\$0.00	0.00 %
Commercial	\$29.39	\$29.39	\$0.00	0.00 %
Landfill Ash Product Disposal Fee	\$18.46	\$18.81	\$0.35	1.90 %
Readiness-to-use Fee	\$18.13	\$18.13	\$0.00	0.00 %

(1) Equivalent Residential Unit Charge

\$67.84 in 2011/2012

(2) Proposed Equiv. Residential Unit Charge

\$67.84 in 2012/2013

Waste Generation Unit = One Ton of Waste Annually

GENERAL FUND



**GENERAL FUND EXPENSE ESTIMATE FOR 2012/2013 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 12, 2012**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2012	2012/2013 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDEO	INCREASE (DECREASE)	% INCREASE (DECREASE)
BOARD OF COUNTY COMMISSIONERS						
101	BCC OPERATIONS	\$826,747	\$776,519	\$767,104	(\$59,643)	(7.2)%
102	COUNTY ATTORNEY	669,888	649,799	645,892	(23,896)	(3.6)%
107	COMMUNICATION/EMER. SERVICE	450,903	564,317	515,917	65,014	14.4 %
109	MAIN LIBRARY	1,898,258	1,821,917	1,816,877	(81,381)	(4.3)%
112	NORTH COUNTY LIBRARY	908,280	895,395	892,501	(15,779)	(1.7)%
113	BRACKETT LIBRARY	257,668	234,075	233,355	(24,313)	(9.4)%
118	IR SOIL/WATER CONSERVATION	49,577	50,405	47,847	(1,730)	(3.5)%
119	LAW LIBRARY	112,095	107,195	106,955	(5,140)	(4.6)%
201	ADMINISTRATOR-OPERATIONS	417,775	405,030	402,850	(14,925)	(3.6)%
202	GENERAL SERVICES	111,487	111,137	110,394	(1,093)	(1.0)%
203	HUMAN RESOURCES	394,370	380,676	266,747	(127,623)	(32.4)%
204	PLANNING & DEVELOPMENT	11,000	0	0	(11,000)	(100.0)%
206	VETERANS SERVICES	229,932	230,746	229,266	(666)	(0.3)%
208	EMERGENCY MANAGEMENT	619,660	403,911	401,842	(217,818)	(35.2)%
210	PARKS	2,014,823	1,954,160	1,840,065	(174,758)	(8.7)%
211	HUMAN SERVICES	295,144	275,708	275,468	(19,676)	(6.7)%
212	AG EXTENSION	94,795	91,320	102,080	7,285	7.7 %
213	YOUTH GUIDANCE	81,265	81,211	81,265	0	0.0 %
216	PURCHASING	175,295	173,652	169,329	(5,966)	(3.4)%
220	FACILITIES MANAGEMENT	3,187,764	3,140,593	3,135,242	(52,522)	(1.6)%
229	OFFICE OF MANAGEMENT AND BUDGET	309,550	300,025	298,299	(11,251)	(3.6)%
237	FPL GRANT EXPENDITURES	79,403	76,954	75,577	(3,826)	(4.8)%
238	EMERGENCY BASE GRANT	102,959	86,477	84,355	(18,604)	(18.1)%
241	COMPUTER SERVICES	553,095	531,169	525,732	(27,363)	(4.9)%
246	INSURANCE PREMIUMS	297,653	297,653	297,653	0	0.0 %
250	COUNTY ANIMAL CONTROL	483,583	485,735	484,795	1,212	0.3 %
251	MAILROOM/SWITCHBOARD	333,679	316,597	316,357	(17,322)	(5.2)%
269	WATER DISTRIBUTION	1,500	0	0	(1,500)	(100.0)%
	SUB-TOTAL	\$14,968,148	\$14,442,366	\$14,123,764	(\$844,384)	(5.6)%
CONSTITUTIONAL OFFICERS						
300	CLERK OF CIRCUIT COURT	\$959,794	\$946,838	\$927,889	(\$31,905)	(3.3)%
400	TAX COLLECTOR	1,265,104	1,265,104	1,265,104	0	0.0 %
500	PROPERTY APPRAISER	2,257,731	2,257,731	2,220,770	(36,961)	(1.6)%
600	SHERIFF	38,353,016	37,080,704	36,965,984	(1,387,032)	(3.6)%
600	SHERIFF- UTILITIES EXPENSE	900,000	900,000	900,000	0	0.0 %
700	SUPERVISOR OF ELECTIONS	1,150,411	1,044,430	1,042,990	(107,421)	(9.3)%
114	VALUE ADJUSTMENT BOARD	86,060	86,060	86,060	0	0.0 %
	SUB-TOTAL	\$44,972,116	\$43,580,867	\$43,408,797	(\$1,563,319)	(3.5)%
STATE AGENCIES						
106	NEW HORIZONS	\$303,328	\$273,754	\$273,754	(\$29,574)	(9.7)%
106	STATE HEALTH DEPARTMENT	551,053	534,521	534,521	(16,532)	(3.0)%
110	TREASURE COAST REG. PLAN. COUNCIL	58,163	58,163	58,163	0	0.0 %
110	DEPT. OF JUVENILE JUSTICE	536,022	562,817	550,108	14,088	2.6 %
111	MEDICAID	700,000	1,243,436	1,243,436	543,436	77.6 %
252	ENVIRONMENTAL CONTROL BOARD	17,073	17,073	17,073	0	0.0 %
901	CIRCUIT COURT EXPENSES	5,704	6,059	6,059	355	6.2 %
901	GUARDIAN AD LITEM	18,704	11,075	11,075	(7,629)	(40.8)%
903	VICTIM'S ASSISTANCE PROGRAM	54,788	53,144	53,144	(1,644)	(3.0)%
903	STATE ATTORNEY	33,319	30,950	30,950	(2,369)	(7.1)%
904	PUBLIC DEFENDER	4,881	4,654	4,654	(227)	(4.7)%
907	MEDICAL EXAMINER	295,512	283,817	283,817	(11,695)	(4.0)%
	SUB-TOTAL	\$2,578,547	\$3,079,463	\$3,066,754	\$488,207	18.9 %
ECONOMIC DEVELOPMENT						
110	LOCAL JOBS GRANTS	\$120,668	\$0	\$0	(\$120,668)	(100.0)%
110	ECONOMIC DEVELOPMENT DIVISION	144,332	139,898	139,898	(4,434)	(3.1)%
	SUB-TOTAL	\$265,000	\$139,898	\$139,898	(\$125,102)	(47.2)%

**GENERAL FUND EXPENSE ESTIMATE FOR 2012/2013 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 12, 2012**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2012	2012/2013 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDREN'S SERVICES						
128	CHILDREN'S SERVICES	\$658,726	\$623,890	\$623,890	(\$32,836)	(5.0)%
	SUB-TOTAL	\$658,726	\$623,890	\$623,890	(\$32,836)	(5.0)%
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	\$123,364	\$123,364	\$120,098	(\$3,266)	(2.6)%
137	FELLSMERE CRA	10,242	10,242	0	(10,242)	(100.0)%
	SUB-TOTAL	\$133,606	\$133,606	\$120,098	(\$13,508)	(10.1)%
CHOOSE LIFE LICENSE PLATE PROGRAM						
110	CARENET PREGNANCY CENTERS	\$17,000	\$0	\$0	(\$17,000)	(100.0)%
	SUB-TOTAL	\$17,000	\$0	\$0	(\$17,000)	(100.0)%
NON-PROFIT ORGANIZATIONS						
110	MENTAL HEALTH WALK-IN CLINIC	\$27,500	\$27,500	\$26,125	(\$1,375)	(5.0)%
110	HARVEST FOOD OUTREACH CENTER	0	10,000	0	0	N/A
110	211 PALM BEACH/TREASURE COAST, INC.	0	10,000	5,000	5,000	N/A
	SUB-TOTAL	\$27,500	\$47,500	\$31,125	\$3,625	13.2 %
QUASI-NON-PROFIT ORGANIZATIONS						
110	COMM. TRANSPORTATION COORDINATOR(SRA)	\$500,130	\$475,124	\$475,124	(\$25,006)	(5.0)%
110	COMM TRANSPORTATION COORD.GRANTS (SRA)	1,542,620	0	0	(1,542,620)	(100.0)%
110	GIFFORD YOUTH CENTER	90,038	85,536	85,536	(4,502)	(5.0)%
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	12,825	12,185	12,185	(640)	(5.0)%
110	HUMANE SOCIETY OF VERO BEACH, FL	388,047	415,000	395,547	7,500	1.9 %
110	TREASURE COAST HOMELESS SERVICES COUNCIL	15,270	15,270	15,270	0	0.0 %
	SUB-TOTAL	\$2,548,930	\$1,003,115	\$983,662	(\$1,565,268)	(61.4)%
	SUB-TOTAL EXPENSES	\$66,167,573	\$63,050,705	\$62,497,988	(\$3,669,585)	(5.5)%
199	RESERVE FOR CONTINGENCY	\$47,066	\$650,000	\$556,183	\$509,117	1081.71%
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	41,489	41,489	35,266	(6,223)	(15.0)%
199	TRANSFER OUT - TRANSPORTATION	3,374,812	3,628,857	3,356,947	(17,865)	(0.5)%
199	TRANSFER OUT - BEACH RESTORATION	111,698	112,214	112,214	516	0.5 %
199	TRANSFER OUT-EMPLOYEE HEALTH	35,438	53,232	35,488	50	0.1 %
199	CASH FORWARD-SEPTEMBER 30	1,797,944	1,797,944	1,792,944	(5,000)	(0.3)%
	SUB-TOTAL	\$5,408,447	\$6,283,736	\$5,889,042	\$480,595	8.9 %
	TOTAL EXPENSES	\$71,576,020	\$69,334,441	\$68,387,030	(\$3,188,990)	(4.5)%
2012/13	PROPOSED MILLAGE	3.0892				
2011/12	MILLAGE	3.0892		2007/08 MILLAGE	3.0202	
2010/11	MILLAGE	3.0892		2006/07 MILLAGE	3.1914	
2009/10	MILLAGE	3.0892		2005/06 MILLAGE	3.5204	
2008/09	MILLAGE	3.0689		2004/05 MILLAGE	3.6233	

**GENERAL FUND REVENUE ESTIMATE FOR 2012/2013 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 12, 2012**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2012	2012/2013 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$40,894,732	\$38,849,995	\$39,315,374	(\$1,579,358)	(3.9)%
311-020	DELINQUENT AD VALOREM TAX	40,000	45,000	47,500	7,500	18.8 %
311-030	INTEREST TAX ROLL	10,000	5,000	5,000	(5,000)	(50.0)%
323-300	FRANCHISE FEE - WATER & SEWER	187,500	190,000	190,000	2,500	1.3 %
329-030	DEVELOPER FEE	2,000	1,000	1,000	(1,000)	(50.0)%
331-200	HOMELAND SECURITY	137,351	0	0	(137,351)	(100.0)%
331-207	SCAAP GRANT	88,050	0	0	(88,050)	(100.0)%
331-231	EMERGENCY MGNT PERFORMANCE GRANT	69,425	0	0	(69,425)	(100.0)%
333-200	FED PAY-NOT TAXES-WILDLIFE	75,000	60,000	60,000	(15,000)	(20.0)%
334-232	EMPA BASE GRANT	102,959	85,190	84,595	(18,364)	(17.8)%
334-292	HAZMAT EMERGENCY PLANNING GRANT	2,974	0	0	(2,974)	(100.0)%
334-407	FDOT TRANSIT CORRIDOR GRANT	119,742	0	0	(119,742)	(100.0)%
334-420	FDOT SERVICE DEVELOPMENT	300,000	0	0	(300,000)	(100.0)%
334-450	BLOCK GRANT	323,166	0	0	(323,166)	(100.0)%
334-710	STATE LIBRARY AID GENERAL	118,824	100,000	100,000	(18,824)	(15.9)%
335-120	STATE REVENUE SHARE	1,331,443	1,304,814	1,376,402	44,959	3.4 %
335-130	INS. AGT. COUNTY LICENSE	39,000	40,000	40,000	1,000	2.6 %
335-150	ALCOHOLIC BEV. LICENSES	51,000	51,000	51,000	0	0.0 %
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.0 %
335-180	HALF CENT SALES TAX	3,497,493	3,530,000	3,665,011	167,518	4.8 %
335-610	EM HEALTH FAC PPLAN REV	1,100	1,100	1,100	0	0.0 %
335-691	CHOOSE LIFE LICENSE PLATES	17,000	0	0	(17,000)	(100.0)%
335-820	IV-D CASE INCENTIVE	2,000	2,000	2,000	0	0.0 %
341-520	SHERIFF	405,337	419,137	419,137	13,800	3.4 %
347-130	MICROFILM RENTAL FEES	850	750	750	(100)	(11.8)%
347-290	OTHER PARK & REC. FEES	26,000	26,000	26,000	0	0.0 %
347-291	EQUIPMENT RENTALS	3,500	3,500	3,500	0	0.0 %
347-294	RENTALS-BUILDINGS	131,011	131,011	131,011	0	0.0 %
348-923	ADDITIONAL COURT COSTS	30,000	27,000	27,000	(3,000)	(10.0)%
348-939	COUNTY CIVIL COURT FACILITY	50,000	59,000	59,000	9,000	18.0 %
349-002	VALUE ADJUSTMENT BOARD FEES	50,000	45,000	45,000	(5,000)	(10.0)%
351-012	DOMESTIC VIOLENCE	7,500	8,000	8,000	500	6.7 %
351-700	RADIO COMMUNICATION (F.S. 318.21(10))	127,500	115,000	115,000	(12,500)	(9.8)%
352-010	FINES-MAIN LIBRARY	27,500	27,500	27,500	0	0.0 %
352-011	FINES-NORTH COUNTY LIBRARY	18,000	18,000	18,000	0	0.0 %
354-002	ENVIRONMENTAL FINES	12,000	10,000	10,000	(2,000)	(16.7)%
354-004	ANIMAL CONTROL FINES	21,500	24,000	24,000	2,500	11.6 %
354-005	ANIMAL CONTROL TRAINING FINES	1,000	1,200	1,200	200	20.0 %
354-011	ANIMAL IMPOUNDMENT FEES	12,000	11,000	11,000	(1,000)	(8.3)%
354-012	ANIMAL REDEMPTION PENALTY	5,000	5,000	5,000	0	0.0 %
354-016	ANIMAL BOARDING FEES	6,000	7,500	7,500	1,500	25.0 %
354-019	RABIES PERMITS	1,500	1,000	1,000	(500)	(33.3)%
361-100	INTEREST INCOME	190,000	190,000	190,000	0	0.0 %
361-133	INTEREST SHERIFF	5,000	3,000	3,000	(2,000)	(40.0)%
362-010	RENTS AND ROYALTIES	62,500	60,000	60,000	(2,500)	(4.0)%
362-011	RADIO TOWER RENTS	170,000	180,000	180,000	10,000	5.9 %
364-041	SURPLUS SALES-FURNITURE & EQUIPMENT	10,000	10,000	10,000	0	0.0 %
366-041	FPL DISASTER PREPAREDNESS	79,403	78,954	75,817	(3,586)	(4.5)%
366-091	UNITED WAY CONTRIBUTION	15,154	0	0	(15,154)	(100.0)%
366-095	DONATIONS-MAIN LIBRARY	8,369	0	0	(8,369)	(100.0)%
366-097	DONATIONS-N COUNTY LIBRARY	2,965	0	0	(2,965)	(100.0)%
366-100	DONATIONS-N COUNTY LIBRARY BOOKS	11,938	0	0	(11,938)	(100.0)%
367-010	ANIMAL LICENSES	130,000	130,000	130,000	0	0.0 %
369-900	OTHER MISC. REVENUE	8,650	10,000	9,316	666	7.7 %
369-920	TAX DEED SURPLUS	30,000	25,000	25,000	(5,000)	(16.7)%
369-921	NON-RESIDENT FEES-MAIN LIBRARY	2,800	2,500	2,500	(300)	(10.7)%
369-922	LOST CARD FEES-MAIN LIBRARY	1,000	1,000	1,000	0	0.0 %
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	1,200	1,500	1,500	300	25.0 %
369-934	BRACKETT LIBRARY-PUBLIC COPY FEES	3,000	3,000	3,000	0	0.0 %
369-936	LIBRARY FINES-BRACKETT	3,000	5,000	5,000	2,000	66.7 %
369-940	REIMBURSEMENTS	10,000	10,000	10,000	0	0.0 %
369-941	MISC. REVENUE-MAIN LIBRARY	3,000	2,000	2,000	(1,000)	(33.3)%
369-942	MISC. REVENUE-NORTH COUNTY LIBRARY	10,000	10,000	10,000	0	0.0 %
369-944	GIFFORD COMMUNITY CENTER-R&R	4,739	4,739	4,739	0	0.0 %
369-950	INTERDEPARTMENTAL REIMBURSEMENTS	3,500,000	3,450,000	3,450,000	(50,000)	(1.4)%
369-951	INTERDEPARTMENTAL CHARGES	275,783	275,783	275,783	0	0.0 %
369-960	FAIRGROUND FEES	125,000	120,000	120,000	(5,000)	(4.0)%
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	14,629,145	13,355,709	14,579,982	(49,163)	(0.3)%
389-030	LESS 5% EST. RECEIPTS	(2,617,990)	(2,511,084)	(2,544,687)	73,303	(2.8)%
389-040	CASH FORWARD - FUND RESERVES TO BALANCE	1,660,000	1,660,000	1,808,000	148,000	8.9 %
389-040	CASH FORWARD OCTOBER 1	4,447,807	3,650,000	3,650,000	(797,807)	(17.9)%
TOTAL REVENUES		\$71,576,020	\$66,376,298	\$68,387,030	(\$3,188,990)	(4.5)%

2012/13	PROPOSED MILLAGE	3.0882			
2011/12	MILLAGE	3.0892	2007/08 MILLAGE	3.0202	
2010/11	MILLAGE	3.0892	2006/07 MILLAGE	3.1914	
2009/10	MILLAGE	3.0892	2005/06 MILLAGE	3.5204	
2008/09	MILLAGE	3.0689	2004/05 MILLAGE	3.6233	

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



**MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2012/2013 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 12, 2012**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2012	2012/2013 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
104	NORTH COUNTY AQUATIC CENTER	\$787,429	\$715,877	\$711,797	(\$75,632)	(9.6)%
105	GIFFORD AQUATIC CENTER	275,094	257,500	257,140	(17,954)	(6.5)%
108	RECREATION	928,806	872,206	869,065	(59,741)	(6.4)%
116	OCEAN RESCUE	704,307	706,386	704,226	(81)	(0.0)%
161	SHOOTING RANGE	353,775	343,207	342,727	(11,048)	(3.1)%
204	PLANNING AND DEVELOPMENT	208,246	209,570	207,893	(353)	(0.2)%
205	COUNTY PLANNING	843,944	842,655	832,152	(11,792)	(1.4)%
207	CODE ENFORCEMENT	340,362	298,482	297,522	(42,840)	(12.6)%
210	PARKS	80,369	79,378	79,138	(1,231)	(1.5)%
214	ROADS AND BRIDGES	97,292	0	0	(97,292)	(100.0)%
234	TELECOMMUNICATIONS	111,431	106,517	106,277	(5,154)	(4.6)%
400	TAX COLLECTOR	80,000	80,000	80,000	0	0.0%
SUB-TOTAL EXPENSES		\$4,811,055	\$4,511,778	\$4,487,937	(\$323,118)	(6.7)%
199	GENERAL AND ADMIN. EXPENSE	\$345,156	\$324,206	\$311,735	(\$33,421)	(9.7)%
199	TRANSFER OUT - TRANSPORTATION	4,124,770	4,435,270	4,102,935	(21,835)	(0.5)%
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	14,629,145	13,355,709	14,579,982	(49,163)	(0.3)%
199	RESERVE FOR CONTINGENCY	106,512	200,000	200,000	93,488	87.8%
199	CASH FORWARD-SEPTEMBER 30	548,681	548,681	548,681	0	0.0%
TOTAL EXPENSES		\$24,565,319	\$23,375,644	\$24,231,270	(\$334,049)	(1.4)%

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2012/2013 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 12, 2012**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2012	2012/2013 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$7,698,118	\$7,313,212	\$7,482,512	(\$215,606)	(2.8)%
311-020	DELINQUENT AD VAL. TAX	20,000	20,000	20,000	0	0.0%
311-030	INTEREST TAX ROLL	1,500	1,000	1,000	(500)	(33.3)%
315-100	COMMUNICATIONS SVCS TAX	1,302,478	1,270,000	1,270,000	(32,478)	(2.5)%
316-000	LOCAL BUSINESS TAX	175,000	175,000	175,000	0	0.0%
322-010	BUILDING PERMITS-COUNTY	150,000	145,000	145,000	(5,000)	(3.3)%
323-100	FRANCHISE FEE-ELEC	6,685,000	6,500,000	6,500,000	(185,000)	(2.8)%
323-300	FRANCHISE FEE-H2O	1,500,000	1,550,000	1,550,000	50,000	3.3%
323-700	SOLID WASTE FEE	450,000	450,000	450,000	0	0.0%
329-020	TREE ORDINANCE	5,000	6,000	6,000	1,000	20.0%
334-410	TRANSPORTATION DISADVANTAGED GRANT	10,000	15,000	15,000	5,000	50.0%
335-120	STATE REVENUE SHARE	1,279,230	1,253,645	1,296,223	16,993	1.3%
335-140	MOBILE HOME LICENSES	105,000	110,000	110,000	5,000	4.8%
335-180	HALF CENT SALES TAX	3,360,337	3,390,000	3,451,516	91,179	2.7%
347-201	GIFFORD DAILY POOL FEES	11,000	12,000	12,000	1,000	9.1%
347-202	GIFFORD POOL PASSPORTS	1,500	2,000	2,000	500	33.3%
347-203	GIFFORD POOL CONCESSIONS	5,500	7,000	7,000	1,500	27.3%
347-204	GIFFORD POOL RENTALS	5,500	5,500	5,500	0	0.0%
347-207	N. COUNTY YOUTH ATHLETICS	5,000	5,000	5,000	0	0.0%
347-208	N. COUNTY ADULT ATHLETICS	10,000	10,000	10,000	0	0.0%
347-209	N. COUNTY CONCESSIONS	500	500	500	0	0.0%
347-210	PROGRAM ACTIVITY FEES	4,000	6,000	6,000	2,000	50.0%
347-212	SUMMER/HOLIDAY CAMP FEES	5,000	5,000	5,000	0	0.0%
347-213	HOBART PARK RENTALS	3,000	3,000	3,000	0	0.0%
347-216	S. COUNTY YOUTH ATHLETICS	65,000	60,000	60,000	(5,000)	(7.7)%
347-217	S. COUNTY ADULT ATHLETICS	38,000	38,000	38,000	0	0.0%
347-218	S. COUNTY CONCESSIONS	9,000	8,000	8,000	(1,000)	(11.1)%
347-219	S. COUNTY PARK RENTALS	8,500	7,500	7,500	1,000	15.4%
347-220	GIFFORD POOL-TAX EXEMPT	5,000	7,000	7,000	2,000	40.0%
347-222	GIFFORD POOL NON-TAXABLE	10,000	12,000	12,000	2,000	20.0%
347-223	N. COUNTY POOL DAILY FEES	115,000	120,000	120,000	5,000	4.3%
347-224	N. COUNTY POOL PASSPORTS	38,000	38,000	38,000	0	0.0%
347-225	N. COUNTY POOL CONCESSIONS	24,000	25,000	14,000	(10,000)	(41.7)%
347-226	N. COUNTY POOL MISC. FEES	1,500	1,000	1,000	(500)	(33.3)%
347-227	N. COUNTY POOL NON - TAXABLE	20,000	25,000	25,000	5,000	25.0%
347-228	N. COUNTY POOL RENTALS	15,000	20,000	20,000	5,000	33.3%
347-230	N.C. TAX EXEMPT SPECIAL	10,000	15,000	15,000	5,000	50.0%
347-501	RIFLE RANGE	85,000	87,500	87,500	2,500	2.9%
347-502	PISTOL RANGE	105,000	110,000	110,000	5,000	4.8%
347-504	5 STAND	20,000	17,500	17,500	(2,500)	(12.5)%
347-505	ARCHERY 50 YARD	1,000	1,000	1,000	0	0.0%
347-506	ARCHERY COURSE	500	500	500	0	0.0%
347-507	AIR GUN	250	200	200	(50)	(20.0)%
347-508	JUNIOR INSTRUCTION	10,000	11,000	11,000	1,000	10.0%

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2012/2013 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 12, 2012**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2012	2012/2013 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
347-520	AMMUNITION SALES	45,000	37,500	37,500	(7,500)	(16.7)%
347-521	ACCESSORIES SALES	32,500	35,000	35,000	2,500	7.7 %
347-530	MISC SALES	5,000	5,000	5,000	0	0.0 %
349-010	REIMBURSEMENT-MPO	5,000	2,500	2,500	(2,500)	(50.0)%
349-012	REIMBURSEMENT - IMPACT FEE ADMIN.	30,000	30,000	30,000	0	0.0 %
354-008	CODE ENFORCEMENT FINES	80,000	80,000	80,000	0	0.0 %
361-100	INTEREST INCOME	77,500	77,500	77,500	0	0.0 %
369-900	OTHER MISC. REVENUE	9,179	5,000	6,412	(2,767)	(30.1)%
369-900	PHOTO COMMS	1,500	1,500	1,500	0	0.0 %
369-940	REIMBURSEMENTS	19,650	10,000	15,000	(4,650)	(23.7)%
389-030	LESS 5% EST. RECEIPTS	(1,183,180)	(1,156,653)	(1,170,593)	12,587	(1.1)%
389-040	CASH FORWARD OCTOBER 1	2,071,757	1,990,000	1,990,000	(81,757)	(3.9)%
TOTAL REVENUES		\$24,565,319	\$23,976,404	\$24,231,270	(\$334,049)	(1.4)%

2012/13	PROPOSED MILLAGE	1.0733			
2011/12	MILLAGE	1.0733	2007/08 MILLAGE	1.0835	
2010/11	MILLAGE	1.0733	2006/07 MILLAGE	1.1336	
2009/10	MILLAGE	1.0774	2005/06 MILLAGE	1.3969	
2008/09	MILLAGE	1.0804	2004/05 MILLAGE	1.5330	

***TRANSPORTATION
FUND***



**TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2011/2012 FUND 111
PROPOSED BUDGET AS OF SEPTEMBER 12, 2012**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2012	2012/2013 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
214	ROAD AND BRIDGE	\$6,930,792	\$7,035,799	\$6,764,355	(\$166,437)	(2.4)%
243	PUBLIC WORKS	286,656	279,838	269,600	(17,056)	(5.9)%
244	COUNTY ENGINEERING	1,827,000	1,724,798	1,698,203	(128,797)	(7.0)%
245	TRAFFIC ENGINEERING	2,314,987	2,243,704	2,081,149	(233,838)	(10.1)%
281	STORMWATER	647,434	624,548	581,708	(65,726)	(10.2)%
288	SUBDIVISION IMPROVEMENTS	300,122	0	0	(300,122)	(100.0)%
	SUB-TOTAL EXPENSES	\$12,306,991	\$11,908,687	\$11,395,015	(\$911,976)	(7.4)%
199	GENERAL & ADMIN. EXPENSE	\$759,978	\$714,740	\$686,267	(\$73,711)	(9.7)%
199	RESERVE FOR CONTINGENCY	116,697	125,000	125,000	8,303	7.1 %
199	CASH FORWARD SEPTEMBER 30	600,000	600,000	600,000	0	0.0 %
	TOTAL EXPENSES	\$13,783,666	\$13,348,427	\$12,806,282	(\$977,384)	(7.1)%

**TRANSPORTATION FUND REVENUE ESTIMATE FOR 2012/2013 FUND 111
PROPOSED BUDGET AS OF SEPTEMBER 12, 2012**

#	ACCOUNT NAME	BUDGET AS OF 3/31/2012	2012/2013 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
325-101	CAPITAL IMPROVEMENT ASSESSMENT	\$75,000	\$75,000	\$75,000	\$0	0.0 %
329-090	OTHER LICENSES & PERMITS	50,000	50,000	50,000	0	0.0 %
334-401	FDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	216,463	0	0	(216,463)	(100.0)%
335-420	CONSTITUTIONAL GAS TAX	1,640,000	1,590,000	1,590,000	(50,000)	(3.0)%
335-440	COUNTY GAS TAX	725,000	700,000	700,000	(25,000)	(3.4)%
335-491	FUEL TAX REIMBURSEMENT	50,000	75,000	80,000	30,000	60.0 %
341-300	SALE/MAPS AND PUBLICATIONS	12,000	10,000	10,000	(2,000)	(16.7)%
341-701	EGRET MARSH ALGAE SALES	3,000	4,000	4,000	1,000	33.3 %
344-903	WATER/SEWER PAVING SYSTEMS	25,000	30,000	35,000	10,000	40.0 %
349-003	PRD APPLICATION	2,500	2,500	2,500	0	0.0 %
349-010	REIMBURSEMENT MPO	50,000	50,000	50,000	0	0.0 %
361-100	INTEREST INCOME	42,000	42,500	42,500	500	1.2 %
361-110	INTEREST - ASSESSMENTS	10,000	10,000	10,000	0	0.0 %
362-010	RENTS & ROYALTIES	0	10,000	18,000	18,000	N/A
369-900	OTHER MISC. INCOME	20,000	20,000	20,000	0	0.0 %
369-940	REIMBURSEMENTS	275,000	275,000	275,000	0	0.0 %
369-943	TRAFFIC SIGN PRODUCTION	250,000	250,000	250,000	0	0.0 %
369-947	REIMBURSEMENT -SELF INSURANCE	1,043	0	0	(1,043)	(100.0)%
369-950	INTERDEPARTMENT REIMBURSE	275,000	275,000	300,000	25,000	9.1 %
381-020	FUND TRANSFERS/G.F.	3,374,812	3,628,857	3,356,947	(17,865)	(0.5)%
381-020	FUND TRANSFERS/M.S.T.U.	4,124,770	4,435,270	4,102,935	(21,835)	(0.5)%
389-030	LESS 5% EST. RECEIPTS	(171,925)	(159,700)	(160,600)	11,325	(6.6)%
389-040	CASH FORWARD - OCTOBER 1	2,734,003	1,975,000	1,995,000	(739,003)	(27.0)%
	TOTAL REVENUES	\$13,783,666	\$13,348,427	\$12,806,282	(\$977,384)	(7.1)%

***EMERGENCY
SERVICES
DISTRICT***



**EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2012/2013 FUND 114
PROPOSED BUDGET AS OF SEPTEMBER 12, 2012**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2012	2012/2013 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	\$14,522,510	\$14,687,714	\$14,587,714	\$65,204	0.4 %
120	FIRE RESCUE - BENEFITS	5,893,434	6,098,378	6,018,989	125,555	2.1 %
120	FIRE RESCUE - OPERATING	3,791,801	3,812,403	3,832,544	40,743	1.1 %
120	FIRE RESCUE - HYDRANT MAINTENANCE	26,325	0	151,137	124,812	474.1 %
120	FIRE RESCUE - CAPITAL	1,486,451	305,000	77,200	(1,409,251)	(94.8)%
120	FIRE RESCUE - OTHER USES	983,648	1,037,278	919,846	(63,802)	(6.5)%
120	STATE FOREST SERVICE	13,822	13,822	13,822	0	0.0 %
TOTAL EXPENSES		\$26,717,991	\$25,954,595	\$25,601,252	(\$1,116,739)	(4.2)%

**EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2012/2013 FUND 114
PROPOSED BUDGET AS OF SEPTEMBER 12, 2012**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2012	2012/2013 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	\$18,474,982	\$17,551,233	\$17,763,664	(\$711,318)	(3.9)%
311-020	DELINQUENT AD VALOREM TAXES	26,000	27,500	30,000	4,000	15.4 %
311-030	INTEREST TAX ROLL	5,000	3,000	5,000	0	0.0 %
334-290	EMS GRANT	23,663	0	0	(23,663)	(100.0)%
335-230	FIREMANS SUPPLEMENTAL COMPENSATION	35,000	40,000	40,000	5,000	14.3 %
342-210	BURN PERMIT FEES	5,000	6,000	6,000	1,000	20.0 %
342-220	FIRE PROTECTION SERVICES	195,000	138,317	170,000	(25,000)	(12.8)%
342-230	FIRE SAFETY INSPECTION/PLAN REVIEW	102,500	102,500	102,500	0	0.0 %
342-310	ALS CHARGES	4,100,000	4,200,000	4,460,000	360,000	8.8 %
342-320	ALS SPECIAL EVENTS	4,000	5,000	5,000	1,000	25.0 %
354-018	FALSE FIRE ALARM	2,000	1,000	1,000	(1,000)	(50.0)%
361-100	INTEREST INCOME	95,000	92,500	92,500	(2,500)	(2.6)%
369-900	OTHER MISC. REVENUE	15,292	15,000	20,391	5,099	33.3 %
SUB-TOTAL		\$23,083,437	\$22,182,050	\$22,696,055	(\$387,382)	(1.7)%
389-030	LESS 5% EST. RECEIPTS	(\$1,152,989)	(\$1,109,103)	(\$1,134,803)	\$18,186	(1.6)%
389-040	CASH FORWARD - FUND RESERVES TO BALANCE	2,315,000	2,315,000	2,545,000	230,000	9.9 %
389-040	CASH FORWARD	2,472,543	1,475,000	1,495,000	(977,543)	(39.5)%
TOTAL REVENUES		\$26,717,991	\$24,862,947	\$25,601,252	(\$1,116,739)	(4.2)%

2012/13	PROPOSED MILLAGE	1.7148			
2011/12	MILLAGE	1.7148	2007/08 MILLAGE	1.7201	
2010/11	MILLAGE	1.7148	2006/07 MILLAGE	1.7639	
2009/10	MILLAGE	1.7148	2005/06 MILLAGE	1.9911	
2008/09	MILLAGE	1.7148	2004/05 MILLAGE	1.9836	

***ENVIRONMENTALLY
SENSITIVE
LAND ACQUISITION BONDS***



2012/2013 PROPOSED BUDGET
 ENVIRONMENTALLY SENSITIVE LAND ACQUISITION BONDS
 FUND 225

		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
225031-311010	CURRENT AD VALOREM TAX	\$949,364	\$0	(\$949,364)	(100.0)%
225037-361100	INTEREST INCOME	6,000	0	(8,000)	(100.0)%
225039-389030	LESS 5% EST. RECEIPTS	(47,768)	0	47,768	(100.0)%
225039-389040	CASH FORWARD	150,000	11,301	(138,699)	(92.5)%
TOTAL REVENUES		\$1,057,596	\$11,301	(\$1,046,295)	(98.9)%

EXPENSES:					
22511717-077110	PRINCIPAL-DEBT SERVICE	\$810,000	\$0	(\$810,000)	(100.0)%
22511717-077210	INTEREST DEBT SERVICE	183,368	0	(183,368)	(100.0)%
22511717-077310	OTHER DEBT SERVICE COSTS	10,000	0	(10,000)	(100.0)%
22511786-099060	TRANSFER PROPERTY APPRAISER	24,228	11,301	(12,927)	(53.4)%
22511786-099070	TRANSFER TAX COLLECTOR	30,000	0	(30,000)	(100.0)%
TOTAL EXPENSES		\$1,057,596	\$11,301	(\$1,046,295)	(98.9)%

2012/13 PROPOSED MILLAGE	0.0000
2011/12 MILLAGE	0.0717
2010/11 MILLAGE	0.0681
2009/10 MILLAGE	0.0725
2008/09 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

2012/2013 PROPOSED BUDGET
 LAND ACQUISITION BONDS - 2004 REFERENDUM
 FUND 245

<u>REVENUES:</u>		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
245031-311010	CURRENT AD VALOREM TAX	\$4,828,464	\$4,834,600	\$6,136	0.1 %
245037-361100	INTEREST INCOME	12,000	12,500	500	4.2 %
245039-389030	LESS 5% EST. RECEIPTS	(242,023)	(242,355)	(332)	0.1 %
245039-389040	CASH FORWARD	150,000	150,000	0	0.0 %
TOTAL REVENUES		\$4,748,441	\$4,754,745	\$6,304	0.1 %

<u>EXPENSES:</u>		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
24511717-077110	PRINCIPAL-DEBT SERVICE	\$3,000,000	\$3,120,000	\$120,000	4.0 %
24511717-077210	INTEREST DEBT SERVICE	1,612,262	1,492,263	(119,999)	(7.4)%
24511717-077310	OTHER DEBT SERVICE COSTS	10,000	10,000	0	0.0 %
24511717-099060	TRANSFER PROPERTY APPRAISER	51,179	57,482	6,303	12.3 %
24511717-099070	TRANSFER TAX COLLECTOR	50,000	50,000	0	0.0 %
24511786-099920	CASH FORWARD-SEPTEMBER 30TH	25,000	25,000	0	0.0 %
TOTAL EXPENSES		\$4,748,441	\$4,754,745	\$6,304	0.1 %

2012/13 PROPOSED MILLAGE	0.3799
2011/12 MILLAGE	0.3647
2010/11 MILLAGE	0.3406
2009/10 MILLAGE	0.3154
2008/09 MILLAGE	0.2863
2007/08 MILLAGE	0.2725

NON-AD VALOREM



2012/2013 PROPOSED BUDGET
SOLID WASTE DISPOSAL DISTRICT
FUND 411

		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
343-410	GARBAGE/SOLID WASTE SALES	\$40,000	\$42,500	\$2,500	6.3 %
343-420	DEMOLITION CHARGES	650,000	650,000	0	0.0 %
343-430	TIRE DUMPING CHARGES	40,000	35,000	(5,000)	(12.5)%
343-440	ASH BYPRODUCT CHARGES	0	27,231	27,231	N/A
343-450	RECYCLING SALES	540,000	725,000	185,000	34.3 %
343-460	CHIPPED TREE DEBRIS SALES	3,000	2,000	(1,000)	(33.3)%
343-470	SEPTAGE/SLUDGE DISPOSAL	120,000	145,000	25,000	20.8 %
343-480	LANDFILL GAS SALES	0	117,748	117,748	N/A
343-920	LOT CLEARING REVENUE	95,000	85,000	(10,000)	(10.5)%
347-294	RENTALS - BUILDINGS	74,000	75,000	1,000	1.4 %
361-110	INTEREST-INVESTMENTS	200,000	200,000	0	0.0 %
325-201	SERVICE ASSESSMENTS	8,143,705	8,154,015	10,310	0.1 %
363-140	LANDFILL ASSESSMENTS	100,000	100,000	0	0.0 %
369-940	REIMBURSEMENTS	30,000	30,000	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(501,785)	(519,425)	(17,640)	3.5 %
389-040	CASH FORWARD - OCT. 1	958,640	1,165,000	206,360	21.5 %
TOTAL REVENUES		\$10,492,560	\$11,034,069	\$541,509	5.2 %

EXPENSES:

209	REFUSE COLLECTION/WASTE RECOVERY *	\$3,850	\$0	(\$3,850)	(100.0)%
217	LANDFILL	5,108,118	5,460,239	352,121	6.9 %
255	RECYCLING	5,415,592	5,688,830	273,238	5.0 %
SUB-TOTAL EXPENSES		\$10,527,560	\$11,149,069	\$621,509	5.9 %
LESS CAPITAL OUTLAY		(35,000)	(115,000)	(80,000)	228.6 %
TOTAL EXPENSES		\$10,492,560	\$11,034,069	\$541,509	5.2 %

COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)	\$29.39	\$29.39	\$0.00
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)	\$42.40	\$42.40	\$0.00
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)	\$67.84	\$67.84	\$0.00
READINESS-TO-USE FEE - (W.G.U)	\$18.13	\$18.13	\$0.00
NUMBER OF W.G.U.'s	224,810	225,148	338
W.G.U. = ONE TON OF WASTE ANNUALLY			
LANDFILL ASH PRODUCT DISPOSAL FEE \$18.81 PER TON			

* - KEEP INDIAN RIVER BEAUTIFUL (\$37,451) INCLUDED IN RECYCLING BUDGET (255)

2012/2013 PROPOSED BUDGET
 VERO LAKE ESTATES M.S.B.U.
 FUND 185

		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
185037-361100	INTEREST - INVESTMENTS C & CE	\$3,500	\$3,500	\$0	0.0 %
185036-363120	SERVICE ASSESSMENT	92,815	92,815	0	0.0 %
185039-389030	LESS 5% ESTIMATED RECEIPTS	(4,816)	(4,816)	0	0.0 %
185039-389040	CASH FORWARD - OCT. 1	325,000	118,939	(206,061)	(63.4)%
TOTAL REVENUES		\$416,499	\$210,438	(\$206,061)	(49.5)%

EXPENSES:

18521441-034310	ELECTRIC SERVICES	\$12,500	\$15,000	\$2,500	20.0 %
18521441-066340	DRAINAGE SYSTEMS	258,561	50,000	(208,561)	(80.7)%
18521441-099940	COMMISSION AND FEES	2,334	2,334	0	0.0 %
18521481-099060	BUD. TRANSFER PROP. APPR.	2,067	2,067	0	0.0 %
18524338-066510-89002	FLOOD CONTROL-VERO LAKE ESTATES	141,037	141,037	0	0.0 %
TOTAL EXPENSES		\$416,499	\$210,438	(\$206,061)	(49.5)%

\$ 19.00 PER PARCEL ACRE IN 2012/13
 \$ 19.00 PER PARCEL ACRE IN 2011/12
 \$ 19.00 PER PARCEL ACRE IN 2010/11
 \$ 19.00 PER PARCEL ACRE IN 2009/10
 \$ 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 1999/00
 \$ 17.00 PER PARCEL ACRE IN 1998/99
 \$ 17.00 PER PARCEL ACRE IN 1997/98
 \$ 15.00 PER PARCEL ACRE IN 1996/97
 \$ 15.00 PER PARCEL ACRE IN 1995/96
 \$ 15.00 PER PARCEL ACRE IN 1994/95

2012/2013 PROPOSED BUDGET
 EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
 FUND 171

<u>REVENUES:</u>		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
171-000-363-120.00	SERVICE ASSESSMENT	\$1,400	\$1,400	\$0	0.0 %
171-000-389-030.00	LESS 5% ESTIMATED RECEIPTS	(70)	(70)	0	0.0 %
	CASH FORWARD-OCTOBER 1	653	653	0	0.0 %
TOTAL REVENUES		\$1,983	\$1,983	\$0	0.0 %

<u>EXPENSES:</u>		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
17128041-086340	DRAINAGE SYSTEMS	\$1,928	\$1,928	\$0	0.0 %
17128041-099080	BUDG TRANSFER-PROPERTY APPR	40	40	0	0.0 %
17028081-099940	COMMISSIONS AND FEES	15	15	0	0.0 %
TOTAL EXPENSES		\$1,983	\$1,983	\$0	0.0 %

- \$10.00 PER PARCEL ACRE IN 2012/2013
- \$10.00 PER PARCEL ACRE IN 2011/2012
- \$10.00 PER PARCEL ACRE IN 2010/2011
- \$15.00 PER PARCEL ACRE IN 2009/2010
- \$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

FY 2012/2013 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	181	182	183	184	186	187	188	189	190
REVENUES		GIFFORD	LAUREL-WOOD	ROCK-RIDGE	VERO HIGH.	PORPOISE POINT	SINGLE ST. LIGHTS	LAUREL COURT	TIERRA LINDA	VERO SHORES
361-100	INTEREST INCOME	\$200	\$30	\$150	\$150	\$40	\$10	\$10	\$20	\$40
363-120	SERVICE ASSESSMENTS	69,450	5,058	3,104	55,752	374	3,374	837	1,407	3,952
381-020	FUND TRANSFERS IN	0	0	0	0	0	0	0	0	0
389-030	LESS 5% EST. RECEIPTS	(3,483)	(254)	(163)	(2,795)	(21)	(169)	(42)	(71)	(200)
389-040	CASH FORWARD-OCTOBER 1	11,186	2,451	523	20,406	219	248	317	1,206	2,405
	TOTAL	\$77,353	\$7,285	\$3,614	\$73,513	\$612	\$3,463	\$1,122	\$2,562	\$6,197

EXPENSES										
033-140	GENERAL & ADMIN.	\$1,000	\$250	\$150	\$1,000	\$80	\$50	\$80	\$80	\$100
034-310	ELECTRICAL SERVICES	74,595	6,790	3,156	70,640	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.	968	110	168	1,022	13	0	13	29	89
099-910	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	700	0	0	0	0	0	0	0	0
099-940	COMMISSIONS & FEES	700	45	50	761	10	0	15	30	60
	TOTAL	\$77,353	\$7,285	\$3,614	\$73,513	\$612	\$3,463	\$1,122	\$2,562	\$6,197

PER PARCEL/ACRE CHARGE:

BUDGET 2012/13 - PER PARCEL/ACRE	\$25.00	\$18.00	\$8.00	\$23.00	\$11.00	N/A	\$27.00	\$21.00	\$19.00
BUDGET 2011/12 - PER PARCEL/ACRE	\$25.00	\$18.00	\$8.00	\$23.00	\$11.00	N/A	\$27.00	\$21.00	\$19.00
BUDGET 2010/11 - PER PARCEL/ACRE	\$25.00	\$18.00	\$8.00	\$23.00	\$11.00	N/A	\$27.00	\$21.00	\$19.00
BUDGET 2009/10 - PER PARCEL/ACRE	\$25.00	\$18.00	\$10.00	\$23.00	\$13.00	N/A	\$27.00	\$23.00	\$21.00
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

FY 2012/2013 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	191	192	193	194	195	196	197	198	199
		IXORA	POINCIANA PARK	ROSE-LAND	WHISPERING PINES	MOORINGS	WALKER'S GLEN	GLENDALE LAKES	FLORALTON BEACH	WEST WABASSO
REVENUES										
361-100	INTEREST INCOME	\$40	\$35	\$40	\$20	\$275	\$25	\$15	\$10	\$30
363-120	SERVICE ASSESSMENTS	4,658	11,144	760	1,120	11,690	1,342	3,280	2,128	6,972
381-020	FUND TRANSFERS IN									
389-030	LESS 5% EST. RECEIPTS	(235)	(559)	(40)	(57)	(598)	(68)	(165)	(107)	(350)
389-040	CASH FORWARD-OCTOBER 1	2,317	4,628	2,389	494	7,465	782	791	434	39
	TOTAL	\$6,780	\$15,248	\$3,149	\$1,577	\$18,832	\$2,081	\$3,921	\$2,465	\$6,691

EXPENSES										
033140	GENERAL & ADMIN.	\$100	\$250	\$75	\$75	\$500	\$75	\$75	\$75	\$100
034310	ELECTRICAL SERVICES	6,411	14,605	2,743	1,392	17,420	1,860	3,720	2,300	5,552
034910	LEGAL ADS	90	70	45	50	90	90	50	45	100
099060	BUD. TRANS. PROP. APPR.	119	173	256	30	522	26	36	20	137
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	642
099940	COMMISSIONS & FEES	60	150	30	30	300	30	40	25	160
	TOTAL	\$6,780	\$15,248	\$3,149	\$1,577	\$18,832	\$2,081	\$3,921	\$2,465	\$6,691

PER PARCEL/ACRE CHARGE:

BUDGET 2012/13 - PER PARCEL/ACRE	\$17.00	\$28.00	\$1.00	\$16.00	\$10.00	\$22.00	\$40.00	\$38.00	\$21.00
BUDGET 2011/12 - PER PARCEL/ACRE	\$17.00	\$28.00	\$1.00	\$16.00	\$10.00	\$22.00	\$40.00	\$38.00	\$21.00
BUDGET 2010/11 - PER PARCEL/ACRE	\$17.00	\$28.00	\$1.00	\$16.00	\$10.00	\$22.00	\$40.00	\$38.00	\$21.00
BUDGET 2009/10 - PER PARCEL/ACRE	\$19.00	\$28.00	\$1.50	\$18.00	\$12.00	\$24.00	\$40.00	\$38.00	\$21.00
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

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



2012/2013 PROPOSED BUDGET
 GOLF COURSE
 FUND 418

		2011/2012	PROPOSED	INCREASE	% INCREASE
<u>REVENUES:</u>		BUDGET	2012/2013	(DECREASE)	(DECREASE)
343-670	MISC. INCOME	\$2,500	\$1,000	(\$1,500)	(60.0)%
347-231	PRO SHOP SALES	230,000	230,000	0	0.0 %
347-232	9 HOLE CARD FEES	180,000	170,000	(10,000)	(5.6)%
347-233	18 HOLE CARD FEES	520,000	540,000	20,000	3.8 %
347-234	9 HOLE NON-CARD FEES	105,000	105,000	0	0.0 %
347-235	18 HOLE NON-CARD FEES	330,000	330,000	0	0.0 %
347-236	9 HOLE CART FEES	95,000	95,000	0	0.0 %
347-237	18 HOLE CART FEES	800,000	800,000	0	0.0 %
347-238	PULL CART FEES	1,600	1,600	0	0.0 %
347-239	ID CARD	90,000	90,000	0	0.0 %
347-241	JUNIOR FEES	2,000	1,000	(1,000)	(50.0)%
347-242	RANGE FEES	60,000	58,064	(1,936)	(3.2)%
347-246	COUPON	35,000	35,000	0	0.0 %
347-247	TWILIGHT PM	400,000	400,000	0	0.0 %
347-248	RAINCHECK REDEMPTIONS	(10,000)	(10,000)	0	0.0 %
347-249	GOLF CLUB RENTALS	12,000	12,000	0	0.0 %
347-250	HANDICAPPING SERVICE	7,000	7,000	0	0.0 %
347-251	TOURNAMENT FEE	65,000	65,000	0	0.0 %
347-252	PGA PRO RATE	15,000	15,000	0	0.0 %
347-254	DISCOUNT CARDS	7,500	7,500	0	0.0 %
347-275	CAPITAL SURCHARGE	60,000	0	(60,000)	(100.0)%
361-100	INTEREST INCOME	5,000	5,000	0	0.0 %
362-012	SNACK BAR RENT	22,430	22,430	0	0.0 %
366-098	PROMOTIONS	1,000	1,000	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(151,802)	(149,080)	2,722	(1.8)%
389-040	CASH FORWARD - OCT. 1	16,937	0	(16,937)	(100.0)%
TOTAL REVENUES		\$2,901,165	\$2,832,514	(\$68,651)	(2.4)%

EXPENSES:

221	OPERATIONS	\$1,271,971	\$1,210,971	(\$61,000)	(4.8)%
236	CLUBHOUSE	1,587,194	1,573,543	(13,651)	(0.9)%
236	CASH FORWARD-SEPT 30	50,000	50,000	0	0.0 %
SUB-TOTAL EXPENSES		\$2,909,165	\$2,834,514	(\$74,651)	(2.6)%
LESS CAPITAL OUTLAY		(8,000)	(2,000)	6,000	(75.0)%
TOTAL EXPENSES		\$2,901,165	\$2,832,514	(\$68,651)	(2.4)%

2012/2013 PROPOSED BUDGET
 BUILDING DEPARTMENT
 FUND 441

<u>REVENUES:</u>		<u>2011/2012</u>	<u>PROPOSED</u>	<u>INCREASE</u>	<u>% INCREASE</u>
		<u>BUDGET</u>	<u>2012/2013</u>	<u>(DECREASE)</u>	<u>(DECREASE)</u>
322-010	BUILDING PERMITS - COUNTY	\$1,010,000	\$1,060,000	\$50,000	5.0 %
322-011	BUILDING PERMITS - CITY	240,000	240,000	0	0.0 %
322-030	PLAN EXAM FEE - COUNTY	55,000	55,000	0	0.0 %
322-031	PLAN EXAM FEE - CITY	5,000	5,000	0	0.0 %
329-050	COMPETENCY CARD FEES	30,000	35,000	5,000	16.7 %
341-300	SALE/MAPS AND PUBLICATIONS	15,000	15,000	0	0.0 %
354-013	UNLICENSED CONTRACTOR FINES	1,000	1,000	0	0.0 %
361-100	INTEREST INCOME	18,000	17,500	(500)	(2.8)%
369-900	OTHER MISC. REVENUES	20,000	20,000	0	0.0 %
389-030	LESS 5% ESTIMATED RECEIPTS	(69,700)	(72,425)	(2,725)	3.9 %
389-040	CASH FORWARD	192,367	128,400	(63,967)	(33.3)%
<i>TOTAL REVENUES</i>		<i>\$1,516,667</i>	<i>\$1,504,475</i>	<i>(\$12,192)</i>	<i>(0.8)%</i>

EXPENSES:

	SALARY AND BENEFITS	\$1,032,830	\$1,035,616	\$2,786	0.3 %
	EXPENSES	489,337	484,165	(5,172)	(1.1)%
<i>SUB-TOTAL EXPENSES</i>		<i>\$1,522,167</i>	<i>\$1,519,781</i>	<i>(\$2,386)</i>	<i>(0.2)%</i>
	LESS CAPITAL OUTLAY	(5,500)	(15,306)	(9,806)	178.3 %
<i>TOTAL EXPENSES</i>		<i>\$1,516,667</i>	<i>\$1,504,475</i>	<i>(\$12,192)</i>	<i>(0.8)%</i>

2012/2013 PROPOSED BUDGET
 UTILITY SERVICES
 FUND 471

REVENUES:		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-310	WATER SALES	\$13,250,000	\$13,350,000	\$100,000	0.8 %
343-340	METER INSTALLATIONS	60,000	60,000	0	0.0 %
343-470	SEPTAGE/SLUDGE DISPOSAL	290,000	325,000	35,000	12.1 %
343-490	GREASE DISPOSAL	10,000	9,000	(1,000)	(10.0)%
343-510	SEWER SALES	12,050,000	12,175,000	125,000	1.0 %
343-530	RECLAIMED WATER SALES	115,000	115,000	0	0.0 %
343-540	PENALTIES	540,000	560,000	20,000	3.7 %
SERVICE CHARGES:					
343-350	WATER TAP FEES	22,000	20,000	(2,000)	(9.1)%
343-520	SEWER TAP FEES	1,500	1,500	0	0.0 %
343-550	RECONNECT FEES	175,000	150,000	(25,000)	(14.3)%
343-610	SERVICE CHARGES	26,000	25,000	(1,000)	(3.8)%
343-660	INSPECTION FEES	8,000	10,000	2,000	25.0 %
343-680	SERVICE APPLICATION FEES	125,000	125,000	0	0.0 %
343-690	COURT RECORDING FEES	7,000	8,000	1,000	14.3 %
343-670	MISCELLANEOUS INCOME	65,000	65,000	0	0.0 %
361-100	INTEREST INCOME	225,000	225,000	0	0.0 %
362-011	RADIO TOWER RENT	231,000	235,000	4,000	1.7 %
365-010	SCRAP SALES	3,500	10,000	6,500	185.7 %
389-030	LESS 5% EST. RECEIPTS	(1,360,200)	(1,373,425)	(13,225)	1.0 %
389-040	CASH FORWARD - OCT. 1	10,870,595	10,503,659	(366,936)	(3.4)%
TOTAL REVENUES		\$36,714,395	\$36,598,734	(\$115,661)	(0.3)%

EXPENSES:

218	WASTEWATER TREATMENT	\$6,068,358	\$6,074,585	\$6,227	0.1 %
219	WATER PRODUCTION	6,844,524	6,883,765	39,241	0.6 %
235	GENERAL & ENGINEERING	4,824,209	4,666,798	(157,411)	(3.3)%
257	SLUDGE	1,094,400	1,111,959	17,559	1.6 %
265	CUSTOMER SERVICE	2,236,392	2,266,049	29,657	1.3 %
268	WASTEWATER COLLECTION	7,457,254	7,612,838	155,584	2.1 %
269	WATER DISTRIBUTION	8,386,513	8,257,888	(128,625)	(1.5)%
SUB-TOTAL EXPENSES		\$36,911,650	\$36,873,882	(\$37,768)	(0.1)%
LESS CAPITAL OUTLAY		(197,255)	(275,148)	(77,893)	39.5 %
TOTAL EXPENSES		\$36,714,395	\$36,598,734	(\$115,661)	(0.3)%

2012/2013 PROPOSED BUDGET
 UTILITIES IMPACT FEE
 FUND 472

<u>REVENUES:</u>		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-301	SEWER LINE EXTENSION FEES	\$25,000	\$25,000	\$0	0.0 %
343-302	WATER LINE EXTENSION FEES	35,000	35,000	0	0.0 %
343-630	SEWER IMPACT FEES	200,000	200,000	0	0.0 %
343-650	WATER IMPACT FEES	270,000	270,000	0	0.0 %
343-690	COURT RECORDING FEES	3,500	3,500	0	0.0 %
361-100	INTEREST INCOME	75,000	75,000	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(30,425)	(30,425)	0	0.0 %
TOTAL REVENUES		\$578,075	\$578,075	\$0	0.0 %

<u>EXPENSES:</u>		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
CASH FORWARD		\$578,075	\$578,075	\$0	0.0 %
TOTAL EXPENSES		\$578,075	\$578,075	\$0	0.0 %

2012/2013 PROPOSED BUDGET
 FLEET MANAGEMENT
 FUND 501

		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
369-940	MISCELLANEOUS REVENUE	\$80,000	\$80,000	\$0	0.0 %
395-010	AUTO. MAINTENANCE	140,000	140,000	0	0.0 %
395-011	HEAVY EQUIPMENT MAINTENANCE	625,000	660,000	35,000	5.6 %
395-012	OTHER EQUIPMENT MAINTENANCE	40,000	40,000	0	0.0 %
395-013	FUEL	2,411,200	2,425,000	13,800	0.6 %
361-100	INTEREST EARNINGS	1,000	1,000	0	0.0 %
369-040	CASH FORWARD	41,795	4,203	(37,592)	(89.9)%
TOTAL REVENUE		\$3,338,995	\$3,350,203	\$11,208	0.3 %

EXPENSES:					
501-242	SALARIES AND BENEFITS	\$462,480	\$431,635	(\$30,845)	(6.7)%
	EXPENSES	2,940,762	2,872,473	(68,289)	(2.3)%
SUB-TOTAL EXPENSES		\$3,403,242	\$3,304,108	(\$99,134)	(2.9)%
	LESS CAPITAL OUTLAY	(64,247)	(3,700)	60,547	(94.2)%
		3,338,995	3,300,408	(\$38,587)	
501-246	SALARIES AND BENEFITS	\$0	\$45,600	\$45,600	N/A
	EXPENSES	0	4,195	4,195	N/A
SUB-TOTAL EXPENSES		\$0	\$49,795	\$49,795	
TOTAL EXPENSES		\$3,338,995	\$3,350,203	\$11,208	0.3 %

2012/2013 PROPOSED BUDGET
 SELF INSURANCE
 FUND 502

		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
395-020	INSURANCE CHARGES TO DEPTS.	\$2,850,000	\$2,742,000	(\$108,000)	(3.8)%
395-023	WORKERS COMP. CHARGES	1,600,000	1,600,000	0	0.0 %
369-040	REIMBURSEMENTS	50,000	60,000	10,000	20.0 %
361-100	INTEREST INCOME	30,000	20,000	(10,000)	(33.3)%
389-030	LESS 5% EST. RECEIPTS	(226,500)	(221,100)	5,400	(2.4)%
389-040	CASH FORWARD - OCTOBER 1	224,216	198,503	(25,713)	(11.5)%
TOTAL REVENUES		\$4,527,716	\$4,399,403	(\$128,313)	(2.8)%

EXPENSES:

	RISK MANAGEMENT OPERATIONS	\$391,066	\$390,793	(\$273)	(0.1)%
	INSURANCE COVERAGES	2,534,500	2,412,000	(122,500)	(4.8)%
	INSURANCE CLAIMS	1,602,150	1,596,610	(5,540)	(0.3)%
	SUB-TOTAL EXPENSES	\$4,527,716	\$4,399,403	(\$128,313)	(2.8)%
	LESS CAPITAL OUTLAY	0	0	0	N/A
	TOTAL EXPENSES	\$4,527,716	\$4,399,403	(\$128,313)	(2.8)%

2012/2013 PROPOSED BUDGET
 EMPLOYEE HEALTH INSURANCE
 FUND 504

<u>REVENUES:</u>		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
381-020	FUND TRANSFER IN	\$35,438	\$35,488	\$50	0.1 %
395-020	INSURANCE CHARGES	13,807,411	13,755,488	(51,923)	(0.4)%
389-040	CASH FORWARD	257,500	0	(257,500)	(100.0)%
TOTAL REVENUES		\$14,100,349	\$13,790,976	(\$309,373)	(2.2)%

<u>EXPENSES:</u>		2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
	SALARIES AND BENEFITS	\$70,875	\$70,976	\$101	0.1 %
	INSURANCE CLAIMS	14,029,474	13,720,000	(309,474)	(2.2)%
TOTAL EXPENSES		\$14,100,349	\$13,790,976	(\$309,373)	(2.2)%

2012/2013 PROPOSED BUDGET
 GEOGRAPHIC INFO SYSTEMS DEPT
 FUND 505

<u>REVENUES:</u>	2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
INTERDEPARTMENTAL CHARGES	\$325,000	\$276,250	(\$48,750)	(15.0)%
CASH FORWARD	411,665	230,144	(181,521)	(44.1)%
TOTAL REVENUES	\$736,665	\$506,394	(\$230,271)	(31.3)%

<u>EXPENSES:</u>	2011/2012 BUDGET	PROPOSED 2012/2013	INCREASE (DECREASE)	% INCREASE (DECREASE)
SALARIES & BENEFITS	\$271,355	\$270,048	(\$1,307)	(0.5)%
EXPENSES	477,910	238,796	(239,114)	(50.0)%
SUB-TOTAL EXPENSES	\$749,265	\$508,844	(\$240,421)	(32.1)%
LESS CAPITAL OUTLAY	(12,600)	(2,450)	10,150	(80.6)%
TOTAL EXPENSES	\$736,665	\$506,394	(\$230,271)	(31.3)%