



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

**AGENDA
2014/2015 PRELIMINARY BUDGET HEARING**

WEDNESDAY, SEPTEMBER 10, 2014 - 5:01 P.M.

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

COUNTY COMMISSIONERS

Peter D. O’Bryan, Chairman	District 4	Joseph A. Baird, County Administrator
Wesley S. Davis, Vice Chairman	District 1	Dylan Reingold, County Attorney
Joseph E. Flescher	District 2	Jeffrey R. Smith, Clerk to the Board
Bob Solari	District 5	
Tim Zorc	District 3	

1. **CALL TO ORDER** **5:01 P.M.**
2. **INVOCATION** Wesley S. Davis, Vice-Chairman
3. **PLEDGE OF ALLEGIANCE** Bob Solari, Commissioner
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.....**PAGES 19-21**

Proposed millage is 3.3375 and is 5.64% above rollback rate of 3.1592. The proposed budget is \$72,912,258.

- 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. **PAGES 25-26**

Proposed millage is 1.0733 and is 3.91% above rollback rate of 1.0329. The proposed budget is \$25,754,976.

- 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)..... **PAGE 29**

Proposed budget is \$13,642,957.

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

Emergency Services District **PAGE 33**

Proposed millage is 1.9799 and is 3.43% above rollback rate of 1.9143. The proposed budget is \$27,817,122.

- 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 **PAGE 37**

Proposed millage is 0.3694 (rollback rate does not apply) and proposed budget amount is \$4,750,312.

- 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 5.5477 and is 4.75% above rollback rate of 5.2959.

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)PAGE 41

- A. Announce 2014/2015 Proposed Charge and Budget.
 - 1. \$49.96 per Residential Waste Generation Unit (\$79.94 / House)
(12.80% increase from current year)
\$34.05 per Commercial Waste Generation Unit
(11.86% increase from current year)
Readiness-to-Use Fee \$19.37
(2.98% increase from current year)
Landfill Ash Product Disposal Fee \$19.06 per ton
(1.33% increase from current year)
 - 2. \$11,685,228 Budget
- B. Receive comments from the Public.
- C. Consider any Proposed Amendments.
- D. Make a motion to adopt tentative non-ad valorem assessment rates.
- E. Make a motion to adopt Tentative Budget.

7. **ADOPTION OF NON-AD VALOREM ASSESSMENT CHARGES****PAGES 42-45**

A. Announce 2014/2015 proposed charge for each Non-Ad Valorem Assessment District.

	Charge Per Parcel Acre
1. Vero Lake Estates M.S.B.U.	\$50.00
2. East Gifford Stormwater M.S.B.U.	\$10.00
<u>Street Lighting Districts</u>	
3. Gifford	\$25.00
4. Laurelwood	\$30.00
5. Rockridge	\$8.00
6. Vero Highlands	\$33.00
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	\$32.00
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	\$50.00
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 Tentative Charge.

8. APPROVE NON-AD VALOREM DOLLAR BUDGETSPAGE 6

A. Announce 2014/2015 Proposed Budget.

1. Special Revenue Funds	\$19,189,189
2. Other Debt Service Fund	\$923,400
3. Capital Projects	\$15,484,306
4. Enterprise Funds	\$43,515,916
5. Internal Service Funds	\$24,234,309

B. Receive comments from the Public.

C. Consider any Proposed Amendments.

D. Make a motion to adopt Tentative Budget.

9. ANNOUNCE TIME AND PLACE OF FINAL BUDGET HEARING

FINAL Budget Hearing will be held at 5:01 P.M. on Tuesday, September 16, 2014, at the County Administration Building A, Commission Chambers, 1801 27th Street, Vero Beach, Florida.

10. ADJOURN

Except for those matters specifically exempted under the State Statute and Local Ordinance, the Board shall provide an opportunity for public comment prior to the undertaking by the Board of any action on the agenda. Public comment shall also be heard on any proposition which the Board is to take action which was either not on the Board agenda or distributed to the public prior to the commencement of the meeting.

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 at least 48 hours in advance of meeting. Anyone who needs special accommodation with a hearing aid for this meeting may contact the Board of County Commission Office at 772-226-1490 at least 20 hours in advance of the meeting.

2014/2015

***PRELIMINARY
BUDGET HEARING***

SEPTEMBER 10, 2014

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 2014/15

THE PROPOSED OPERATING BUDGET EXPENDITURES OF INDIAN RIVER COUNTY ARE 1.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	MUNICIPAL SERVICE TAXING UNIT	TRANS- PORTATION FUND	EMERGENCY SERVICES DISTRICT	2004 LAND ACQUISITION BONDS	SOLID WASTE DISPOSAL DISTRICT	OTHER SPECIAL REVENUE FUNDS	OTHER DEBT SERVICE FUND	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
Milage Per \$1,000	3.3375	1.0733		1.9799	0.3694							
ESTIMATED REVENUES:												
Federal Sources	60,000	0	0	0	0	0	3,046,911	0	0	0	0	3,106,911
State Sources	6,144,934	5,603,781	2,575,000	45,000	0	0	1,475,086	500,000	125,000	0	0	16,468,801
Local Sources	5,463,302	11,442,269	1,135,604	5,732,949	7,953	1,963,894	7,702,640	472,000	15,351,901	506,094	173,516	49,952,122
Ad Valorem Taxes	44,862,485	7,969,714	0	21,739,574	4,956,060	0	0	0	0	0	0	79,537,833
Non-Ad Valorem Assessments	0	0	0	0	0	9,696,204	473,710	0	0	0	0	10,169,914
User Fees	0	0	0	0	0	0	0	0	0	35,206,800	22,926,322	58,133,122
Sub-Total	56,530,721	25,015,764	3,710,604	27,517,523	4,974,013	11,660,098	12,699,347	972,000	15,476,901	35,712,894	23,099,838	217,368,703
Less 5% per F. S. 129.01(2)(b)	(2,829,536)	(1,250,788)	(171,780)	(1,375,876)	(248,701)	(563,005)	(422,175)	(48,600)	(117,595)	(1,785,495)	(219,518)	(9,050,069)
Net	53,704,185	23,764,976	3,538,824	26,141,647	4,725,312	11,077,093	12,276,172	923,400	15,359,306	33,927,399	22,880,320	208,318,634
Interfund Transfers	15,573,228	0	8,073,172	0	0	0	118,235	0	125,000	75,990	112,516	24,078,141
Cash Forward-October 1, 2014	3,534,845	1,990,000	2,030,961	1,675,475	25,000	608,135	6,794,782	0	0	9,512,527	1,241,473	27,513,198
TOTAL ESTIMATED REVENUES AND BALANCES	72,912,258	25,754,976	13,542,957	27,817,122	4,750,312	11,685,228	19,189,189	923,400	15,484,306	43,515,916	24,234,309	259,909,973
EXPENDITURES/EXPENSES:												
General Government	13,809,489	1,097,087	277,078	475,367	4,725,312	202,230	928,560	923,400	3,573,512	0	0	26,012,035
Public Safety	42,387,393	333,019	0	25,893,680	0	0	991,103	0	1,375,000	1,963,026	0	72,943,221
Physical Environment	155,186	98,531	603,516	0	0	11,471,745	95,000	0	550,000	37,588,024	0	50,562,002
Transportation	700,000	321,481	11,725,814	0	0	0	11,391,522	0	8,225,639	0	0	32,364,656
Economic Environment	421,679	0	0	0	0	0	0	0	0	0	0	421,679
Human Services	3,047,937	0	0	0	0	0	3,162,273	0	0	0	0	6,810,210
Internal Services	0	0	0	0	0	0	0	0	0	0	24,204,590	24,204,590
Culture/Recreation	5,152,620	3,151,286	0	0	0	0	1,944,665	0	250,000	2,733,136	0	13,231,707
Court Related Costs	227,175	0	0	0	0	0	648,295	0	0	0	0	875,470
Interfund Transfers	3,869,410	19,932,741	150,990	0	0	0	0	0	125,000	0	0	24,078,141
TOTAL EXPENDITURES/EXPENSES	70,370,889	24,934,145	12,757,398	26,369,047	4,725,312	11,673,975	19,161,358	923,400	14,069,351	42,284,186	24,204,590	251,503,651
Reserve for Contingencies	748,425	272,150	285,559	1,273,247	0	11,253	25,658	0	0	197,720	29,719	2,843,732
Cash Forward-September 30, 2015	1,792,944	548,681	600,000	174,828	25,000	0	2,172	0	1,384,855	1,034,010	0	5,562,590
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	72,912,258	25,754,976	13,642,957	27,817,122	4,750,312	11,685,228	19,189,189	923,400	15,484,306	43,515,916	24,234,309	259,909,973

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 PROPOSED TAX INCREASE

The Indian River County Board of County Commissioners has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy.....\$ 70,333,155
- B. Less tax reductions due to Value
Adjustment Board and other
assessment changes.....\$ 96,954
- C. Actual property tax levy.....\$ 70,236,201

This year's proposed tax levy.....\$ 74,571,773

All concerned citizens are invited to attend a public hearing on the tax increase to be held on

Tuesday, September 16, 2014

at 5:01 p.m.

at

County Commission Chambers

1801 27th Street

Vero Beach, Florida 32960.

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Proposed Budget Comparison by Fund

Fiscal Year 2013/14 and 2014/15

Fund Number and Description		FY 2013/14 Budget @ 3/31/14	FY 2014/15 Department Requests	FY 2014/15 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Ad Valorem Taxing Funds:						
001	General Fund	\$71,982,680	\$76,071,731	\$72,912,258	\$829,578	1.29 %
004	Municipal Service Taxing Unit Fund	24,983,056	26,642,905	25,764,976	771,920	3.09 %
111	Transportation Fund	13,619,718	15,011,050	13,642,957	123,239	0.91 %
114	Emergency Services District	27,096,690	28,248,657	27,817,122	720,432	2.66 %
245	2004 Land Acquisition Bonds	4,775,560	4,747,811	4,750,312	(25,248)	(0.53)%
Total - Ad Valorem Taxing Funds:		\$142,357,704	\$150,722,154	\$144,877,625	\$2,519,921	1.77 %
Solid Waste Disposal District:						
(1) 411	Solid Waste Disposal District	\$11,276,276	\$11,682,925	\$11,685,228	\$408,952	3.63 %
Special Revenue Funds:						
102	New Traffic Improvement Fees	3,676,564	5,405,000	5,405,000	1,728,436	47.01 %
103	Additional Impact Fees	6,424,417	624,937	624,523	(5,799,894)	(90.28)%
106	Court Facilities Fund	30,000	0	0	(30,000)	(100.00)%
108	Section 8/Rental Assistance	2,470,875	2,069,535	1,808,782	(662,093)	(26.80)%
109	Secondary Road Construction	14,057,726	4,914,593	5,517,940	(8,539,786)	(60.75)%
112	Special Law Enforcement	103,287	0	0	(103,287)	(100.00)%
117	Tree Ordinance Fines	50,000	50,000	50,000	0	0.00 %
119	Tourist Development Fund	728,313	728,313	745,978	17,665	2.43 %
120	911 Surcharge	777,440	805,356	804,606	27,166	3.49 %
121	Drug Abuse Fund	72,427	72,427	0	(72,427)	(100.00)%
123	IRCLHAP/SHIP	440,078	660,086	660,240	220,162	50.03 %
124	Metro Plan Organization	728,334	760,115	691,847	(36,487)	(5.01)%
127	Native Uplands Acquisition	55,000	55,000	55,000	0	0.00 %
128	Beach Restoration	6,735,476	868,976	868,254	(5,867,222)	(87.11)%
129	Neighborhood Stabilization Plan	114,112	0	0	(114,112)	(100.00)%
130	Neighborhood Stabilization 3 Plan	1,114,479	0	0	(1,114,479)	(100.00)%
133	Florida Boating Improvement Prog.	266,300	44,300	44,300	(222,000)	(83.36)%
134	Library Request Fund	59,904	50,000	39,500	(20,404)	(34.06)%
135	Disabled Access Programs	20,000	20,000	20,000	0	0.00 %
136	Intergovernmental Grants	778,285	778,285	650,871	(127,414)	(16.37)%
137	Traffic Education Program	13,593	0	0	(13,593)	(100.00)%
140	Court Facility Surcharge Fund	147,675	141,507	141,507	(6,168)	(4.18)%
141	Additional Court Costs	96,914	101,086	101,086	4,172	4.30 %
142	Court Technology Fund	401,939	432,306	432,306	30,367	7.56 %
145	Land Acquisition Series 2006	211,669	40,000	40,000	(171,669)	(81.10)%
171	E. Gifford Stormwater M.S.B.U.	940	940	943	3	0.32 %
181	Gifford Streetlighting	77,432	77,432	77,496	64	0.08 %
182	Laurelwood Streetlighting	7,292	7,292	7,298	6	0.08 %
183	Rockridge Streetlighting	3,625	3,625	3,635	10	0.28 %

Proposed Budget Comparison by Fund

Fiscal Year 2013/14 and 2014/15

Fund Number and Description		FY 2013/14 Budget @ 3/31/14	FY 2014/15 Department Requests	FY 2014/15 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Special Revenue Funds (continued):						
184	Vero Highlands Streetlighting	\$75,575	\$78,815	\$78,815	\$3,240	4.29 %
186	Porpoise Point Streetlighting	612	612	613	1	0.16 %
187	Single Streetlights	3,463	2,330	2,330	(1,133)	(32.72)%
188	Laurel Court Streetlighting	1,123	1,123	1,124	1	0.09 %
189	Tierra Linda Streetlighting	2,564	2,564	2,566	2	0.08 %
190	Vero Shores Streetlighting	6,203	6,203	6,208	5	0.08 %
191	Ixora/Eastview Streetlighting	6,788	6,788	6,795	7	0.10 %
192	Royal Poinciana Streetlighting	15,259	15,199	15,209	(50)	(0.33)%
193	Roseland Streetlighting	3,165	3,165	3,178	13	0.41 %
194	Whispering Pines Streetlighting	1,620	1,620	1,622	2	0.12 %
195	Mornings Streetlighting	18,865	18,865	18,896	31	0.16 %
196	Walker's Glen Streetlighting	2,083	2,083	2,085	2	0.10 %
197	Glendale Lakes Streetlighting	3,924	3,924	3,926	2	0.05 %
198	Floralton Beach Streetlighting	2,466	2,569	2,574	108	4.38 %
199	West Wabasso Streetlighting	7,470	7,978	7,986	516	6.91 %
185	Vero Lake Estates M.S.B.U.	959,532	919,532	244,150	(725,382)	(74.82)%
Total - Special Revenue Funds:		\$40,784,808	\$19,784,481	\$19,189,189	(\$21,595,619)	(52.95)%
Other Debt Service Funds:						
204	Dodger Bonds	\$877,513	\$862,376	\$923,400	\$45,887	5.23 %
Capital Project Funds:						
308	Dodgertown Capital Reserve Fund	884,000	250,000	250,000	(634,000)	(71.72)%
315	Optional One Cent Sales Tax	39,721,199	15,286,556	15,234,306	(24,486,893)	(61.65)%
Total - Capital Project Funds:		\$40,605,199	\$15,536,556	\$15,484,306	(\$25,120,893)	(61.87)%
Enterprise Funds:						
(1) 418	Golf Course	\$2,875,859	\$2,731,094	\$2,809,279	(\$66,580)	(2.32)%
(1) 441	County Building Department	1,816,759	1,977,400	1,991,252	174,493	9.60 %
(1) 471	Utilities	37,885,136	37,436,308	37,743,535	(141,601)	(0.37)%
(1) 472	Utilities-Impact Fee	578,075	578,075	971,850	393,775	68.12 %
Total - Enterprise Funds:		\$43,155,829	\$42,722,877	\$43,515,916	\$360,087	0.83 %
Internal Service Funds:						
(1) 501	Fleet Management	\$3,965,550	\$3,957,548	\$3,955,718	(\$9,832)	(0.25)%
(1) 502	Self-Insurance	4,489,124	4,531,612	4,531,130	42,006	0.94 %
(1) 504	Employee Health Insurance	14,292,533	14,308,482	14,458,414	165,881	1.16 %
(1) 505	GIS/ Information Technology	1,414,005	1,282,526	1,289,047	(124,958)	(8.84)%
Total - Internal Service Funds:		\$24,161,212	\$24,080,168	\$24,234,309	\$73,097	0.30 %
Total - All Funds:		\$303,218,541	\$265,391,537	\$259,909,973	(\$43,308,568)	(14.28)%

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

*SUMMARY OF
BUDGET REVISIONS
FROM WORKSHOP*

BOARD OF COUNTY COMMISSIONERS

1801 27th Street, Vero Beach, Florida 32960-3388



Office of County Administrator

September 5, 2014

Board of County Commissioners
Indian River County
1801 27th Street
Vero Beach, FL 32960

Dear Commissioners:

This letter updates the Budget Message with respect to budgetary changes occurring during the July workshops. Listed are the budget changes:

State Health Department - Fund FY 14/15 budget increase request of \$50,750 in current FY 13/14 with budget amendment using General Fund/Cash Forward-Oct 1st.

Sherriff's Office - Provide an additional \$330,000 in funding over the administrator's recommended budget: This brings the Sheriff's Office budget to a total of \$40,968,433. The net increase of \$330,000 in the General Fund will be funded by an increase in the proposed millage rate from 3.3117 to 3.3375. The revised millage rate is an increase of 2.3% compared to the FY 13/14 millage.

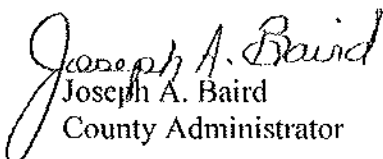
With the increased General Fund milage of 3.3375, the Sebastian Community Development District payment increased \$149 and the Fellsmere Community Development District payment increased \$1. The total increase of \$150 was deducted from the General Fund Reserve for Contingency.

Additionally, \$6,500 was moved from the County Administrator's office budget to the County Attorney's office budget for in-house lobbyist travel to Tallahassee.

On August 26, 2014, the Solid Waste Disposal District staff negotiated an agreement with INPB to reduce the cost of the landfill ash disposal fee to \$19.06 from the Board approved fee of \$19.30 in exchange for reduced processing charges.

Due to savings from turnover in the Engineering Department, the previously approved part time staff assistant position can be funded full time.

Respectfully submitted,


Joseph A. Baird
County Administrator

Summary of Budget Revisions during Workshops

Fund/ Dept. #	Fund/Department Description	Adjustment Explanation	Presented @ Workshops	Changes in Budget	Approved Budget
	<i>Total County Funds</i>	Total presented at Workshops	\$259,579,973		
	<i>General Fund</i>	Total presented at Workshops	\$72,582,258		
001-600	Sheriff	Partially fund requested budget		\$330,000	
	<i>General Fund</i>	Total Approved Budget			\$72,912,258
	<i>Final Total - County Funds</i>	Total Approved Budget			\$259,909,973

Ad Valorem Tax Millage Changes

Fund Description	Proposed Millage @ Workshops	Final Approved Millage	Increase/ (Decrease)	Percentage Inc./ (Dec.)
Aggregate Millage	5.5219	5.5477	0.0258	0.47%
General Fund	3.3117	3.3375	0.0258	0.78%
Municipal Service Taxing Unit	1.0733	1.0733	0.0000	0.00%
Emergency Services District	1.9799	1.9799	0.0000	0.00%
Land Acquisition Bond 2004 ⁽¹⁾	0.3694	0.3694	0.0000	0.00%

(1) Not included in Aggregate Millage calculation

Ad Valorem Tax Millage Compared to Rolled Back

Fund Description	Rolled Back Rate	Final Millage Rate	Increase/ (Decrease)	Percentage Inc./ (Dec.)
Aggregate Millage	5.2959	5.5477	0.2518	4.75%
General Fund	3.1592	3.3375	0.1783	5.64%
Municipal Service Taxing Unit	1.0329	1.0733	0.0404	3.91%
Emergency Services District	1.9143	1.9799	0.0656	3.43%
Land Acquisition Bond 2004 ⁽²⁾	N/A	0.3694	N/A	N/A

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

*TAXING
DISTRICT
SUMMARY*

INDIAN RIVER COUNTY 2014/2015 TAXING DISTRICT SUMMARY

Ad Valorem Summary				
Ad Valorem Taxing Districts	2013/2014 Millage	2014/2015 Rollback Millage	2014/2015 Proposed Millage	% Above or Below Rollback
General Fund	3.2620	3.1592	3.3375	5.64 %
M.S.T.U.	1.0733	1.0329	1.0733	3.91 %
Emergency Services District	1.9799	1.9143	1.9799	3.43 %
Aggregate Millage	5.4611	5.2959	5.5477	4.75 %
Ad Valorem Tax - Voted				
G.O. Land Acquisition - 2004	0.3788	N/A	0.3694	N/A

Streetlighting District Assessments				
Streetlighting Districts	2013/2014 Parcel/Acre Charge	2014/2015 Parcel/Acre Charge	Increase Decrease	% Increase (Decrease)
Gifford	\$25.00	\$25.00	\$0.00	0.00 %
Laurelwood	\$23.00	\$30.00	\$7.00	30.43 %
Rockridge	\$8.00	\$8.00	\$0.00	0.00 %
Vero Highlands	\$28.00	\$33.00	\$5.00	17.86 %
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 Poinciana	\$32.00	\$32.00	\$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	\$45.00	\$50.00	\$5.00	11.11 %
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	\$50.00	\$31.00	163.16%
E. Gifford Stormwater M.S.B.U.	\$10.00	\$10.00	\$0.00	0.00%

Solid Waste Disposal District				
Proposed Assessment Rates	2013/2014 Waste Generation Unit ⁽¹⁾	2014/2015 Waste Generation Unit ⁽²⁾	Increase (Decrease)	% Increase (Decrease)
Residential	\$44.29	\$49.96	\$5.67	12.80 %
Commercial	\$30.44	\$34.05	\$3.61	11.86 %
Landfill Ash Product Disposal Fee ⁽³⁾	\$18.81	\$19.06	\$0.25	1.33 %
Readiness-to-use Fee	\$18.81	\$19.37	\$0.56	2.98 %

- (1) Equivalent Residential Unit Charge \$70.86 in 2013/2014
 (2) Proposed Equiv. Residential Unit Charge \$79.94 in 2014/2015
 (3) Landfill Ash/Dewatered sludge product disposal fee \$19.06 per ton
 Waste Generation Unit = One Ton of Waste Annually

GENERAL FUND

**GENERAL FUND EXPENSE ESTIMATE FOR 2014/2015 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 10, 2014**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2014	2014/2015 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
BOARD OF COUNTY COMMISSIONERS						
101	BCC OPERATIONS	\$934,218	\$934,218	\$934,054	(\$164)	(0.0)%
102	COUNTY ATTORNEY	693,123	697,246	703,549	10,426	1.5 %
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	35,266	35,266	35,266	0	0.0 %
107	COMMUNICATION/EMER SERVICE	485,917	485,917	485,917	0	0.0 %
109	MAIN LIBRARY	1,932,163	1,998,092	1,982,744	50,581	2.6 %
112	NORTH COUNTY LIBRARY	1,042,417	963,617	963,434	(78,983)	(7.6)%
113	BRACKETT LIBRARY	236,481	236,553	236,503	22	0.0 %
118	IR SOIL/WATER CONSERVATION	42,198	41,413	41,402	(796)	(1.9)%
119	LAW LIBRARY	103,642	105,101	105,083	1,441	1.4 %
201	ADMINISTRATOR-OPERATIONS	534,857	506,743	462,711	(72,146)	(13.5)%
202	GENERAL SERVICES	121,281	119,887	119,853	(1,428)	(1.2)%
203	HUMAN RESOURCES	293,186	322,193	308,990	13,804	4.7 %
204	PLANNING & DEVELOPMENT	34,000	34,000	0	(34,000)	(100.0)%
206	VETERANS SERVICES	236,380	239,529	239,481	3,101	1.3 %
208	EMERGENCY MANAGEMENT	545,549	401,776	411,254	(134,295)	(24.6)%
210	PARKS	2,074,426	1,871,292	1,870,935	(203,491)	(9.8)%
211	HUMAN SERVICES	277,958	281,456	277,745	(213)	(0.1)%
212	AG EXTENSION	110,023	143,856	113,784	3,761	3.4 %
216	PURCHASING	169,843	143,666	143,626	(26,217)	(15.4)%
220	FACILITIES MANAGEMENT	3,289,412	3,445,882	3,254,377	(35,035)	(1.1)%
229	OFFICE OF MANAGEMENT AND BUDGET	317,173	319,861	317,156	(17)	(0.0)%
237	FPL GRANT EXPENDITURES	103,711	99,173	99,157	(4,554)	(4.4)%
238	EMERGENCY BASE GRANT	112,143	88,194	65,820	(46,323)	(41.3)%
241	COMPUTER SERVICES TRANSFER	246,006	246,006	246,006	0	0.0 %
246	INSURANCE PREMIUMS	283,218	283,218	283,218	0	0.0 %
250	COUNTY ANIMAL CONTROL	491,076	496,255	493,417	2,341	0.5 %
251	MAIL ROOM/SWITCHBOARD	314,993	309,558	301,540	(13,453)	(4.3)%
	SUB-TOTAL	\$15,060,660	\$14,849,908	\$14,495,022	(\$565,638)	(3.8)%
CONSTITUTIONAL OFFICERS						
300	CLERK OF CIRCUIT COURT	\$927,880	\$970,779	\$970,779	\$42,890	4.6 %
400	TAX COLLECTOR	1,265,104	1,265,104	1,265,104	0	0.0 %
500	PROPERTY APPRAISER	2,540,306	2,540,306	2,620,115	79,809	3.1 %
600	SHERIFF	39,730,244	42,732,371	41,062,371	1,332,127	3.4 %
600	SHERIFF- SCAAP GRANT	55,721	0	0	(55,721)	(100.0)%
700	SUPERVISOR OF ELECTIONS	1,095,590	1,183,335	1,076,490	(19,190)	(1.8)%
114	VALUE ADJUSTMENT BOARD	86,060	86,080	86,060	0	0.0 %
	SUB-TOTAL	\$45,701,004	\$48,777,955	\$47,080,919	\$1,379,915	3.0 %
STATE AGENCIES						
106	NEW HORIZONS	\$273,754	\$279,229	\$273,754	\$0	0.0 %
106	STATE HEALTH DEPARTMENT	534,521	585,271	534,521	0	0.0 %
110	TREASURE COAST REG. PLAN. COUNCIL	58,163	58,163	58,163	0	0.0 %
110	DEPT. OF JUVENILE JUSTICE	627,648	443,095	443,095	(184,553)	(29.4)%
111	MEDICAID	1,199,481	1,002,793	1,002,793	(196,688)	(16.4)%
252	ENVIRONMENTAL CONTROL BOARD	17,073	7,033	7,033	(10,040)	(58.8)%
901	CIRCUIT COURT EXPENSES	13,762	13,142	13,142	(620)	(4.5)%
901	GUARDIAN AD LITEM	12,554	13,014	13,014	460	3.7 %
903	VICTIM'S ASSISTANCE PROGRAM	53,144	66,823	66,823	13,679	25.7 %
903	STATE ATTORNEY	26,170	19,260	24,785	(1,385)	(5.3)%
904	PUBLIC DEFENDER	4,133	4,328	4,328	195	4.7 %
907	MEDICAL EXAMINER	275,689	298,663	288,663	22,974	8.3 %
	SUB-TOTAL	\$3,096,092	\$2,790,814	\$2,740,114	(\$355,978)	(11.5)%
ECONOMIC DEVELOPMENT						
110	LOCAL JOBS GRANTS	\$84,334	\$0	\$0	(\$84,334)	(100.0)%
110	ECONOMIC DEVELOPMENT DIVISION	177,398	182,198	182,198	4,800	2.7 %
	SUB-TOTAL	\$261,732	\$182,198	\$182,198	(\$79,534)	(30.4)%

**GENERAL FUND EXPENSE ESTIMATE FOR 2014/2015 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 10, 2014**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2014	2014/2015 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDREN'S SERVICES						
128	CHILDREN'S SERVICES	\$623,890	\$623,890	\$623,890	\$0	0.0 %
	SUB-TOTAL	\$623,890	\$623,890	\$623,890	\$0	0.0 %
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	\$127,169	\$127,169	\$137,693	\$10,494	8.3 %
137	FELLSMERE CRA	1,316	1,316	852	(464)	(35.3)%
	SUB-TOTAL	\$128,485	\$128,485	\$138,515	\$10,030	7.8 %
NON-PROFIT ORGANIZATIONS						
110	MENTAL HEALTH WALK-IN CLINIC	\$20,000	\$30,000	\$20,000	\$0	0.0 %
110	HARVEST FOOD OUTREACH CENTER	4,000	35,000	4,000	0	0.0 %
110	211 PALM BEACH/TREASURE COAST, INC.	7,000	10,000	7,000	0	0.0 %
110	EARLY LEARNING COALITION	0	40,000	0	0	N/A
110	GIFFORD YOUTH ORCHESTRA	0	20,000	0	0	N/A
110	TREASURE COAST COMMUNITY HEALTH	0	85,000	0	0	N/A
	SUB-TOTAL	\$31,000	\$220,000	\$31,000	\$0	0.0 %
QUASI-NON-PROFIT ORGANIZATIONS						
110	COMM. TRANSPORTATION COORDINATOR(SRA)	\$620,468	\$850,213	\$700,000	\$79,532	12.8 %
110	COMM TRANSPORTATION COORD.GRANTS (SRA)	439,046	0	0	(439,046)	(100.0)%
110	GIFFORD YOUTH CENTER	85,536	90,000	86,819	1,283	1.5 %
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	12,185	12,185	12,185	0	0.0 %
110	HUMANE SOCIETY OF VERO BEACH, FL	395,547	395,547	395,547	0	0.0 %
110	TREASURE COAST HOMELESS SERVICES COUNCIL	15,270	15,270	15,270	0	0.0 %
	SUB-TOTAL	\$1,568,052	\$1,363,215	\$1,209,821	(\$358,231)	(22.8)%
	SUB-TOTAL EXPENSES	\$66,470,915	\$68,936,465	\$66,501,479	\$30,564	0.0 %
199	RESERVE FOR CONTINGENCY	\$13,026	\$765,875	\$748,425	\$735,399	5645.62%
199	TRANSFER OUT - TRANSPORTATION	3,522,544	4,400,648	3,713,659	191,115	5.4 %
199	TRANSFER OUT - DODGERTOWN RENOVATIONS	34,000	0	0	(34,000)	(100.0)%
199	TRANSFER OUT - BEACH RESTORATION	113,403	118,235	118,235	4,832	4.3 %
199	TRANSFER OUT-EMPLOYEE HEALTH	35,848	37,516	37,516	1,668	4.7 %
199	CASH FORWARD-SEPTEMBER 30	1,792,944	1,792,944	1,792,944	0	0.0 %
	SUB-TOTAL	\$5,511,765	\$7,135,218	\$6,410,779	\$899,014	16.3 %
	TOTAL EXPENSES	\$71,982,680	\$76,071,683	\$72,912,258	\$929,578	1.3 %
2014/15	PROPOSED MILLAGE	3.3375				
2013/14	MILLAGE	3.2820		2009/10 MILLAGE	3.0892	
2012/13	MILLAGE	3.0892		2008/09 MILLAGE	3.0889	
2011/12	MILLAGE	3.0892		2007/08 MILLAGE	3.0202	
2010/11	MILLAGE	3.0892		2006/07 MILLAGE	3.1914	

**GENERAL FUND REVENUE ESTIMATE FOR 2014/2015 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 10, 2014**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2014	2014/2015 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$42,011,292	\$44,515,294	\$44,862,485	\$2,851,193	6.8 %
311-020	DELINQUENT AD VALOREM TAX	47,500	40,000	40,000	(7,500)	(15.8)%
311-030	INTEREST TAX ROLL	5,000	2,500	2,500	(2,500)	(50.0)%
323-300	FRANCHISE FEE - WATER & SEWER	195,000	0	0	(195,000)	(100.0)%
329-030	DEVELOPER FEE	1,000	1,000	1,000	0	0.0 %
331-200	PUBLIC SAFETY GRANTS	48,458	0	0	(48,458)	(100.0)%
331-207	DOJ SCAAP GRANT	55,721	0	0	(55,721)	(100.0)%
331-231	EMERGENCY MGNT PERFORMANCE GRANT	74,418	0	0	(74,418)	(100.0)%
331-410	FTA SEC 5307-SR RESOURCE ASSOC	369,707	0	0	(369,707)	(100.0)%
331-423	SECTION 5311 GRANT	69,339	0	0	(69,339)	(100.0)%
333-200	FED PAY-NOT TAXES-WILDLIFE	60,000	60,000	60,000	0	0.0 %
334-232	EMPA BASE GRANT	110,079	85,093	86,209	(43,870)	(39.8)%
334-292	HAZMAT EMERGENCY PLANNING GRANT	5,149	0	0	(5,149)	(100.0)%
334-710	STATE LIBRARY AID GENERAL	92,962	80,000	80,000	(12,962)	(13.9)%
335-120	STATE REVENUE SHARE	1,402,307	1,397,486	1,487,763	85,456	6.1 %
335-130	INS. AGT. COUNTY LICENSE	40,000	42,500	42,500	2,500	6.3 %
335-150	ALCOHOLIC REV. LICENSES	55,000	55,000	55,000	0	0.0 %
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.0 %
335-180	HALF CENT SALES TAX	3,810,434	3,848,538	3,965,962	155,528	4.1 %
335-610	EM HEALTH FAC PPLAN REV	1,000	1,000	1,000	0	0.0 %
341-520	SHERIFF	431,155	0	459,826	28,671	6.6 %
347-130	MICROFILM RENTAL FEES	250	0	0	(250)	(100.0)%
347-290	OTHER PARK & REC. FEES	25,000	27,500	27,500	2,500	10.0 %
347-291	EQUIPMENT RENTALS	3,000	3,000	3,000	0	0.0 %
347-294	RENTALS-BUILDINGS	131,011	123,161	123,161	(7,850)	(6.0)%
348-923	ADDITIONAL COURT COSTS	25,000	27,500	27,500	2,500	10.0 %
348-939	COUNTY CIVIL COURT FACILITY	50,000	48,000	48,000	(2,000)	(4.0)%
349-002	VALUE ADJUSTMENT BOARD FEES	35,000	25,000	25,000	(10,000)	(28.6)%
351-012	DOMESTIC VIOLENCE	7,000	6,000	6,000	(1,000)	(14.3)%
351-700	RADIO COMMUNICATION (F.S. 318.21(10))	112,000	120,000	120,000	8,000	7.1 %
352-010	FINES-MAIN LIBRARY	40,000	36,000	36,000	(4,000)	(10.0)%
352-011	FINES-NORTH COUNTY LIBRARY	24,000	22,000	22,000	(2,000)	(8.3)%
354-002	ENVIRONMENTAL FINES	10,000	8,000	8,000	(2,000)	(20.0)%
354-004	ANIMAL CONTROL FINES	21,000	20,000	20,000	(1,000)	(4.8)%
354-005	ANIMAL CONTROL TRAINING FINES	1,000	1,000	1,000	0	0.0 %
354-011	ANIMAL IMPOUNDMENT FEES	10,000	8,000	8,000	(2,000)	(20.0)%
354-012	ANIMAL REDEMPTION PENALTY	6,000	7,000	7,000	1,000	16.7 %
354-016	ANIMAL BOARDING FEES	7,500	6,000	6,000	(1,500)	(20.0)%
354-019	RABIES PERMITS	500	500	500	0	0.0 %
381-100	INTEREST INCOME	175,000	117,000	117,000	(58,000)	(33.1)%
382-010	RENTS AND ROYALTIES	50,000	50,000	50,000	0	0.0 %
382-011	RADIO TOWER RENTS	190,000	180,000	180,000	(10,000)	(5.3)%
384-041	SURPLUS SALES-FURNITURE & EQUIPMENT	10,000	5,000	5,000	(5,000)	(50.0)%
386-041	FPL DISASTER PREPAREDNESS	102,184	100,527	100,527	(1,657)	(1.6)%
386-090	OTHER CONTRIBUTIONS/DONATIONS	500	0	0	(500)	(100.0)%
386-095	DONATIONS-MAIN LIBRARY	23,957	0	0	(23,957)	(100.0)%
386-100	DONATIONS-N COUNTY LIBRARY BOOKS	4,100	0	0	(4,100)	(100.0)%
387-010	ANIMAL LICENSES	135,000	105,000	105,000	(30,000)	(22.2)%
389-900	OTHER MISC. REVENUE	26,282	10,000	10,177	(16,085)	(61.2)%
389-920	TAX DEED SURPLUS	20,000	0	0	(20,000)	(100.0)%
389-921	NON-RESIDENT FEES-MAIN LIBRARY	2,750	2,000	2,000	(750)	(27.3)%
389-922	LOST CARD FEES-MAIN LIBRARY	1,000	1,000	1,000	0	0.0 %
389-924	NON-RES. FEES-NORTH COUNTY LIBRARY	1,600	2,000	2,000	400	25.0 %
389-934	BRACKETT LIBRARY-PUBLIC COPY FEES	2,500	3,000	3,000	500	20.0 %
389-936	LIBRARY FINES-BRACKETT	6,500	5,500	5,500	(1,000)	(15.4)%
389-940	REIMBURSEMENTS	10,000	10,000	10,000	0	0.0 %
389-940	REIMBURSEMENTS-OPEB	274,926	0	135,234	(139,692)	(50.8)%
389-941	MISC. REVENUE-MAIN LIBRARY	1,000	3,000	3,000	2,000	200.0 %
389-942	MISC. REVENUE-NORTH COUNTY LIBRARY	10,000	10,000	10,000	0	0.0 %
389-944	GIFFORD COMMUNITY CENTER-R&R	4,739	4,500	4,500	(239)	(5.0)%
389-950	INTERDEPARTMENTAL REIMBURSEMENTS	3,375,000	3,100,000	3,375,000	0	0.0 %
389-951	INTERDEPARTMENTAL CHARGES	275,783	242,377	242,377	(33,406)	(12.1)%
389-960	FAIRGROUND FEES	110,000	110,000	110,000	0	0.0 %
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	15,110,834	15,573,228	15,573,228	462,394	3.1 %
389-030	LESS 5% EST. RECEIPTS	(2,698,680)	(2,756,224)	(2,826,536)	(127,847)	4.7 %
389-040	CASH FORWARD - FUND RESERVES TO BALANCE	900,000	0	0	(900,000)	(100.0)%
389-040	CASH FORWARD OCTOBER 1	4,017,456	3,634,845	3,634,845	(382,611)	(9.5)%
TOTAL REVENUES		\$71,982,680	\$71,576,325	\$72,912,258	\$929,578	1.3 %

2014/15	PROPOSED MILLAGE	3.3375			
2013/14	MILLAGE	3.2620		2009/10 MILLAGE	3.0892
2012/13	MILLAGE	3.0892		2008/09 MILLAGE	3.0689
2011/12	MILLAGE	3.0892		2007/08 MILLAGE	3.0202
2010/11	MILLAGE	3.0892		2006/07 MILLAGE	3.1914

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

**MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2014/2015 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 10, 2014**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2014	2014/2015 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
104	NORTH COUNTY AQUATIC CENTER	\$754,406	\$754,978	\$721,589	(\$32,817)	(4.4)%
105	GIFFORD AQUATIC CENTER	276,225	266,650	265,618	(10,607)	(3.8)%
108	RECREATION	892,650	891,380	878,242	(14,408)	(1.6)%
116	OCEAN RESCUE	750,894	801,541	801,322	50,428	6.7%
161	SHOOTING RANGE	397,560	397,530	397,454	(106)	(0.0)%
204	PLANNING AND DEVELOPMENT	229,511	205,890	206,228	(23,283)	(10.1)%
205	COUNTY PLANNING	850,923	837,330	810,859	(40,064)	(4.7)%
207	CODE ENFORCEMENT	307,008	307,649	333,019	26,011	8.5%
210	PARKS	83,897	87,084	87,061	3,184	3.8%
214	ROADS AND BRIDGES	66,116	0	0	(66,116)	(100.0)%
234	TELECOMMUNICATIONS	97,411	100,255	98,531	1,120	1.1%
400	TAX COLLECTOR	80,000	80,000	80,000	0	0.0%
SUB-TOTAL EXPENSES		\$4,786,601	\$4,773,287	\$4,679,923	(\$106,678)	(2.2)%
199	GENERAL AND ADMIN. EXPENSE	\$311,843	\$321,588	\$321,481	\$9,038	3.1%
199	TRANSFER OUT - TRANSPORTATION	4,135,160	5,165,978	4,358,513	224,353	5.4%
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	15,110,834	15,573,228	15,573,228	462,394	3.1%
199	RESERVE FOR CONTINGENCY	89,937	286,867	272,150	182,213	202.6%
199	CASH FORWARD-SEPTEMBER 30	548,681	548,681	548,681	0	0.0%
TOTAL EXPENSES		\$24,983,056	\$26,669,609	\$25,754,976	\$771,920	3.1%

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2014/2015 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 10, 2014**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2014	2014/2015 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$7,667,939	\$7,969,714	\$7,969,714	\$401,775	5.3%
311-020	DELINQUENT AD VAL TAX	15,000	10,000	10,000	(5,000)	(33.3)%
311-030	INTEREST TAX ROLL	1,000	500	500	(500)	(50.0)%
315-100	COMMUNICATIONS SVCS TAX	1,200,000	1,150,000	1,150,000	(50,000)	(4.2)%
316-000	LOCAL BUSINESS TAX	177,500	180,000	180,000	2,500	1.4%
322-010	BUILDING PERMITS-COUNTY	155,000	175,000	185,000	30,000	19.4%
323-100	FRANCHISE FEE-ELEC	6,510,000	6,800,000	6,875,000	365,000	5.6%
323-300	FRANCHISE FEE-H2O	1,565,000	1,615,000	1,615,000	50,000	3.2%
323-400	FRANCHISE FEE-NATURAL GAS	30,000	75,000	80,000	50,000	166.7%
323-700	SOLID WASTE FEE	450,000	470,000	470,000	20,000	4.4%
329-020	TREE ORDINANCE	8,000	10,000	10,000	2,000	25.0%
334-410	TRANSPORTATION DISADVANTAGED GRANT	15,000	15,000	15,000	0	0.0%
335-120	STATE REVENUE SHARE	1,430,636	1,425,719	1,517,819	87,183	6.1%
335-140	MOBILE HOME LICENSES	110,000	105,000	105,000	(5,000)	(4.5)%
335-180	HALF CENT SALES TAX	3,965,962	4,005,621	3,965,962	0	0.0%
347-201	GIFFORD DAILY POOL FEES	11,000	11,000	11,000	0	0.0%
347-202	GIFFORD POOL PASSPORTS	1,500	2,000	2,000	500	33.3%
347-203	GIFFORD POOL CONCESSIONS	7,000	6,500	6,500	(500)	(7.1)%
347-204	GIFFORD POOL RENTALS	6,000	7,000	7,000	1,000	16.7%
347-207	N. COUNTY YOUTH ATHLETICS	7,000	7,000	7,000	0	0.0%
347-208	N. COUNTY ADULT ATHLETICS	9,000	10,000	10,000	1,000	11.1%
347-209	N. COUNTY CONCESSIONS	500	500	500	0	0.0%
347-210	PROGRAM ACTIVITY FEES	6,000	3,000	3,000	(3,000)	(50.0)%
347-212	SUMMER/HOLIDAY CAMP FEES	1,500	1,500	1,500	0	0.0%
347-213	N. C. (HOBART PARK) RENTALS	4,000	4,000	4,000	0	0.0%
347-214	PRPGRAM ACTIVITY FEES	0	3,000	3,000	3,000	N/A
347-216	S. COUNTY YOUTH ATHLETICS	60,000	55,000	55,000	(5,000)	(8.3)%
347-217	S. COUNTY ADULT ATHLETICS	38,000	38,000	38,000	0	0.0%
347-218	S. COUNTY CONCESSIONS	2,500	0	0	(2,500)	(100.0)%
347-219	S. COUNTY PARK RENTALS	9,000	7,000	7,000	(2,000)	(22.2)%
347-220	GIFFORD POOL-TAX EXEMPT	9,000	9,000	9,000	0	0.0%
347-222	GIFFORD POOL NON-TAXABLE	9,000	6,000	6,000	(3,000)	(33.3)%
347-223	N. COUNTY POOL DAILY FEES	100,000	100,000	100,000	0	0.0%
347-224	N. COUNTY POOL PASSPORTS	40,000	40,000	40,000	0	0.0%
347-225	N. COUNTY POOL CONCESSIONS	2,500	2,500	2,500	0	0.0%
347-226	N. COUNTY POOL MISC. FEES	1,000	1,000	1,000	0	0.0%
347-227	N. COUNTY POOL NON - TAXABLE	25,000	27,500	27,500	2,500	10.0%
347-228	N. COUNTY POOL RENTALS	20,000	22,000	22,000	2,000	10.0%
347-230	N.C. TAX EXEMPT SPECIAL	18,000	20,000	20,000	2,000	11.1%
347-272	N.C. POOL % SHARE CONCESSIONS	3,500	3,500	3,500	0	0.0%
347-273	RECREATION % SHARE CONCESSIONS	0	1,000	1,000	1,000	N/A
347-501	RIFLE RANGE	95,000	90,000	90,000	(5,000)	(5.3)%
347-502	PISTOL RANGE	115,000	105,000	105,000	(10,000)	(8.7)%
347-504	5 STAND	15,000	12,000	12,000	(3,000)	(20.0)%
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	200	0	0	(200)	(100.0)%
347-508	JUNIOR INSTRUCTION	12,000	11,000	11,000	(1,000)	(8.3)%

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2014/2015 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 10, 2014**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2014	2014/2015 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
347-520	AMMUNITION SALES	52,500	40,000	40,000	(12,500)	(23.8)%
347-521	ACCESSORIES SALES	37,500	35,000	35,000	(2,500)	(6.7)%
347-522	OTHER ITEMS SALES	0	5,000	0	0	N/A
347-530	MISC SALES	7,500	2,500	2,500	(5,000)	(66.7)%
349-012	REIMBURSEMENT - IMPACT FEE ADMIN.	25,000	0	0	(25,000)	(100.0)%
354-008	CODE ENFORCEMENT FINES	95,000	105,000	105,000	10,000	10.5 %
361-100	INTEREST INCOME	75,000	47,500	47,500	(27,500)	(36.7)%
369-000	OTHER MISC. REVENUE	7,082	5,000	6,170	(922)	(13.0)%
369-000	OTHER MISC. REV. - VERO CODGERS	2,374	0	0	(2,374)	(100.0)%
369-000	PHOTO COMMS	1,500	1,500	1,500	0	0.0 %
369-940	REIMBURSEMENTS	15,000	15,000	15,000	0	0.0 %
369-940	REIMBURSEMENTS-OPEB	13,798	0	6,599	(7,199)	(52.2)%
369-030	LESS 5% EST. RECEIPTS	(1,208,031)	(1,243,528)	(1,250,788)	(42,757)	3.5 %
369-040	CASH FORWARD OCTOBER 1	2,028,086	1,990,000	1,990,000	(38,086)	(1.9)%
TOTAL REVENUES		\$24,983,056	\$25,617,026	\$25,754,976	\$771,920	3.1 %

2014/15	PROPOSED MILLAGE	1.0733			
2013/14	MILLAGE	1.0733		2009/10 MILLAGE	1.0774
2012/13	MILLAGE	1.0733		2008/09 MILLAGE	1.0804
2011/12	MILLAGE	1.0733		2007/08 MILLAGE	1.0835
2010/11	MILLAGE	1.0733		2006/07 MILLAGE	1.1336

*TRANSPORTATION
FUND*

**TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2014/2015 FUND 111
PROPOSED BUDGET AS OF SEPTEMBER 10, 2014**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2014	2014/2015 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
214	ROAD AND BRIDGE	\$6,988,784	\$7,398,827	\$7,071,423	\$82,639	1.2 %
243	PUBLIC WORKS	277,825	277,139	277,078	(747)	(0.3)%
244	COUNTY ENGINEERING	1,782,265	1,934,900	1,885,947	93,682	5.2 %
245	TRAFFIC ENGINEERING	2,341,095	2,117,426	2,045,728	(295,367)	(12.6)%
281	STORMWATER	596,633	1,505,006	603,516	6,883	1.2 %
SUB-TOTAL EXPENSES		\$11,996,602	\$13,231,098	\$11,883,692	(\$112,910)	(0.9)%
199	GENERAL & ADMIN. EXPENSE	\$686,065	\$734,161	\$722,718	\$27,851	4.0 %
199	TRANSFER OUT- FLEET	125,000	125,000	75,000	(50,000)	(40.0)%
199	TRANSFER OUT-OSPREY MARSH	0	0	75,990	75,990	N/A
199	RESERVE FOR CONTINGENCY	103,051	320,791	285,559	182,508	177.1 %
199	CASH FORWARD SEPTEMBER 30	600,000	600,000	600,000	0	0.0 %
TOTAL EXPENSES		\$13,519,718	\$15,011,050	\$13,642,957	\$123,239	0.9 %

**TRANSPORTATION FUND REVENUE ESTIMATE FOR 2014/2015 FUND 111
PROPOSED BUDGET AS OF SEPTEMBER 10, 2014**

#	ACCOUNT NAME	BUDGET AS OF 3/31/2014	2014/2015 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	(DECREASE)	% (DECREASE)
325-101	CAPITAL IMPROVEMENT ASSESSMENT	\$75,000	\$75,000	\$75,000	\$0	0.0 %
329-090	OTHER LICENSES & PERMITS	55,000	55,000	105,000	50,000	90.9 %
334-401	FDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	220,000	220,000	220,000	0	0.0 %
335-420	CONSTITUTIONAL GAS TAX	1,592,578	1,575,000	1,575,000	(17,578)	(1.1)%
335-440	COUNTY GAS TAX	701,978	700,000	700,000	(1,978)	(0.3)%
335-491	FUEL TAX REIMBURSEMENT	80,000	80,000	80,000	0	0.0 %
341-300	SALE/MAPS AND PUBLICATIONS	10,000	8,000	8,000	(2,000)	(20.0)%
341-701	EGRET MARSH ALGAE SALES	4,000	0	0	(4,000)	(100.0)%
344-903	WATER/SEWER PAVING SYSTEMS	35,000	35,000	35,000	0	0.0 %
349-003	PRD APPLICATION	2,500	4,000	4,000	1,500	60.0 %
349-010	REIMBURSEMENT MPO	50,000	50,000	50,000	0	0.0 %
361-100	INTEREST INCOME	40,000	20,000	20,000	(20,000)	(50.0)%
361-110	INTEREST - ASSESSMENTS	10,000	10,000	10,000	0	0.0 %
362-010	RENTS & ROYALTIES	19,500	19,500	19,500	0	0.0 %
369-900	OTHER MISC. INCOME	20,000	15,000	15,000	(5,000)	(25.0)%
369-940	REIMBURSEMENTS	275,842	275,000	275,000	(842)	(0.3)%
369-940	REIMBURSEMENTS-OPER	41,789	0	19,104	(22,665)	(54.3)%
369-943	TRAFFIC SIGN PRODUCTION	250,000	200,000	225,000	(25,000)	(10.0)%
369-950	INTERDEPARTMENT REIMBURSE	300,000	275,000	275,000	(25,000)	(8.3)%
381-020	FUND TRANSFERS/G.F.	3,522,544	4,400,648	3,713,659	191,115	5.4 %
381-020	FUND TRANSFERS/M.S.T.U.	4,135,160	5,165,978	4,359,513	224,353	5.4 %
389-030	LESS 5% EST. RECEIPTS	(174,116)	(187,075)	(171,780)	2,336	(1.3)%
389-040	CASH FORWARD - OCTOBER 1	2,252,963	1,995,000	2,030,961	(222,002)	(9.8)%
TOTAL REVENUES		\$13,519,718	\$15,011,051	\$13,642,957	\$123,239	0.9 %

*EMERGENCY
SERVICES
DISTRICT*

**EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2014/2015 FUND 114
PROPOSED BUDGET AS OF SEPTEMBER 10, 2014**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2014	2014/2015 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	\$14,779,314	\$14,301,238	\$14,331,086	(\$448,228)	(3.0)%
120	FIRE RESCUE - BENEFITS	6,557,085	6,613,896	6,681,368	124,283	1.9 %
120	FIRE RESCUE - OPERATING	4,068,579	4,222,578	4,222,578	153,999	3.8 %
120	FIRE RESCUE - HYDRANT MAINTENANCE	145,376	145,826	145,826	450	0.3 %
120	FIRE RESCUE - CAPITAL	354,895	1,288,400	499,000	144,105	40.6 %
120	FIRE RESCUE - OTHER USES	1,177,619	1,662,897	1,923,442	745,623	63.3 %
120	STATE FOREST SERVICE	13,822	13,822	13,822	0	0.0 %
TOTAL EXPENSES		\$27,096,690	\$28,248,657	\$27,817,122	\$720,432	2.7 %

**EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2013/2014 FUND 114
PROPOSED BUDGET AS OF SEPTEMBER 10, 2014**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2014	2014/2015 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	\$20,753,924	\$21,739,574	\$21,739,574	\$985,650	4.7 %
311-020	DELINQUENT AD VALOREM TAXES	25,000	25,000	35,000	10,000	40.0 %
311-030	INTEREST TAX ROLL	2,500	1,500	1,500	(1,000)	(40.0)%
334-290	EMS GRANT	17,439	0	0	(17,439)	(100.0)%
335-230	FIREMANS SUPPLEMENTAL COMPENSATION	45,000	45,000	45,000	0	0.0 %
342-210	BURN PERMIT FEES	6,000	6,500	7,000	1,000	16.7 %
342-220	FIRE PROTECTION SERVICES	138,317	138,317	138,317	0	0.0 %
342-230	FIRE SAFETY INSPECTION/PLAN REVIEW	112,500	100,000	112,500	0	0.0 %
342-320	ALS SPECIAL EVENTS	5,000	6,000	10,000	5,000	100.0 %
342-810	ALS CHARGES	4,650,000	4,650,000	5,300,000	650,000	14.0 %
354-018	FALSE FIRE ALARM	3,000	5,000	11,000	8,000	266.7 %
361-100	INTEREST INCOME	77,500	37,500	37,500	(40,000)	(51.6)%
369-900	OTHER MISC. REVENUE	20,007	15,000	20,257	250	1.2 %
369-940	REIMBURSEMENTS-OPEB	108,805	0	59,875	(48,930)	(45.0)%
SUB-TOTAL		\$25,964,992	\$26,769,391	\$27,517,523	\$1,552,531	6.0 %
389-030	LESS 5% EST. RECEIPTS	(\$1,297,378)	(\$1,338,470)	(\$1,375,876)	(\$78,498)	6.1 %
389-040	CASH FORWARD - FUND RESERVES TO BALANCE	500,000	0	0	(500,000)	(100.0)%
389-040	CASH FORWARD	1,928,076	1,517,113	1,075,475	(253,601)	(13.1)%
TOTAL REVENUES		\$27,096,690	\$26,948,034	\$27,817,122	\$720,432	2.7 %

2014/15	PROPOSED MILLAGE	1.9799			
2013/14	MILLAGE	1.9799		2009/10 MILLAGE	1.7148
2012/13	MILLAGE	1.7148		2008/09 MILLAGE	1.7148
2011/12	MILLAGE	1.7148		2007/08 MILLAGE	1.7201
2010/11	MILLAGE	1.7148		2006/07 MILLAGE	1.7639

*ENVIRONMENTALLY
SENSITIVE
LAND ACQUISITION BOND*

2014/2015 PROPOSED BUDGET
 LAND ACQUISITION BONDS - 2004 REFERENDUM
 FUND 245

REVENUES:		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE (DECREASE)	% INCREASE (DECREASE)
245031-311010	CURRENT AD VALOREM TAX	\$4,878,564	\$4,966,060	\$87,496	1.8 %
245037-361100	INTEREST INCOME	7,953	7,953	0	0.0 %
245039-389030	LESS 5% EST. RECEIPTS	(244,326)	(248,701)	(4,375)	1.8 %
245039-389040	CASH FORWARD	133,369	25,000	(108,369)	(81.3)%
TOTAL REVENUES		\$4,775,560	\$4,750,312	(\$25,248)	(0.5)%

EXPENSES:

24511717-077110	PRINCIPAL-DEBT SERVICE	\$3,255,000	\$3,390,000	\$135,000	4.1 %
24511717-077210	INTEREST DEBT SERVICE	1,367,462	1,204,713	(162,749)	(11.9)%
24511717-077310	OTHER DEBT SERVICE COSTS	10,000	10,000	0	0.0 %
24511717-099060	TRANSFER PROPERTY APPRAISER	68,098	70,599	2,501	3.7 %
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		\$4,775,560	\$4,750,312	(\$25,248)	(0.5)%

2014/15 PROPOSED MILLAGE	0.3694
2013/14 MILLAGE	0.3788
2012/13 MILLAGE	0.3799
2011/12 MILLAGE	0.3647
2010/11 MILLAGE	0.3406
2009/10 MILLAGE	0.3154

NON-AD VALOREM

2014/2015 PROPOSED BUDGET
 SOLID WASTE DISPOSAL DISTRICT
 FUND 411

<u>REVENUES:</u>		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE % INCREASE (DECREASE) (DECREASE)
343-410	GARBAGE/SOLID WASTE SALES	\$43,000	\$50,000	\$7,000 16.3 %
343-420	DEMOLITION CHARGES	750,000	900,000	150,000 20.0 %
343-430	TIRE DUMPING CHARGES	37,000	37,000	0 0.0 %
343-440	ASH BYPRODUCT CHARGES	30,000	30,000	0 0.0 %
343-450	RECYCLING SALES	775,000	500,000	(275,000) (35.5)%
343-460	CHIPPED TREE DEBRIS SALES	2,000	0	(2,000) (100.0)%
343-470	SEPTAGE/SLUDGE DISPOSAL	150,000	150,000	0 0.0 %
343-480	LANDFILL GAS SALES	30,000	30,000	0 0.0 %
343-499	EMISSION REDUCTION PROCEEDS	0	30,000	30,000 N/A
343-920	LOT CLEARING REVENUE	100,000	60,000	(40,000) (40.0)%
347-294	RENTALS - BUILDINGS	75,506	75,506	0 0.0 %
361-110	INTEREST-INVESTMENTS	100,000	100,000	0 0.0 %
325-201	SERVICE ASSESSMENTS	8,500,847	9,596,204	1,095,357 12.9 %
363-140	LANDFILL ASSESSMENTS	100,000	100,000	0 0.0 %
369-940	REIMBURSEMENTS	15,000	0	(15,000) (100.0)%
369-940	REIMBURSEMENTS-OPEB	3,081	1,388	(1,693) (54.9)%
389-030	LESS 5% EST. RECEIPTS	(535,572)	(583,005)	(47,433) 8.9 %
389-040	CASH FORWARD - OCT. 1	1,100,414	608,135	(492,279) (44.7)%
TOTAL REVENUES		\$11,276,276	\$11,685,228	\$408,952 3.6 %

EXPENSES:

217	LANDFILL	\$5,953,597	\$5,997,884	\$44,287 0.7 %
255	RECYCLING	5,835,804	6,417,934	882,130 15.9 %
SUB-TOTAL EXPENSES		\$11,489,401	\$12,415,818	\$926,417 8.1 %
LESS CAPITAL OUTLAY		(213,125)	(730,590)	(517,465) 242.8 %
TOTAL EXPENSES		\$11,276,276	\$11,685,228	\$408,952 3.6 %

COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)	\$30.44	\$34.05	\$3.61	11.9 %
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)	\$44.29	\$49.96	\$5.67	12.8 %
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)	\$70.86	\$79.94	\$9.08	12.8 %
READINESS-TO-USE FEE - (W.G.U)	\$18.81	\$19.37	\$0.56	3.0 %
LANDFILL ASH DISPOSAL FEE	\$18.81	\$19.06	\$0.25	1.3 %
NUMBER OF W.G.U.'s	225,386	226,208	822	0.4 %

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

* - KEEP INDIAN RIVER BEAUTIFUL (\$40,539) INCLUDED IN RECYCLING BUDGET (255)

2014/2015 PROPOSED BUDGET
 VERO LAKE ESTATES M.S.B.U.
 FUND 185

<u>REVENUES:</u>		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE (DECREASE)	% INCREASE (DECREASE)
185037-361100	INTEREST - INVESTMENTS C & CE	\$3,000	\$3,000	\$0	0.0 %
185036-363120	SERVICE ASSESSMENT	96,520	254,000	157,480	163.2 %
185039-389030	LESS 5% ESTIMATED RECEIPTS	(4,976)	(12,850)	(7,874)	158.2 %
185039-389040	CASH FORWARD - OCT. 1	874,988	0	(874,988)	(100.0)%
TOTAL REVENUES		\$969,532	\$244,150	(\$725,382)	(74.8)%

<u>EXPENSES:</u>		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE (DECREASE)	% INCREASE (DECREASE)
18521441-034310	ELECTRIC SERVICES	\$15,000	\$16,000	\$1,000	6.7 %
18521441-066340	DRAINAGE SYSTEMS	50,000	10,000	(40,000)	(80.0)%
18521441-099940	COMMISSION AND FEES	2,334	2,334	0	0.0 %
18521481-099060	BUD. TRANSFER PROP. APPR.	2,198	2,308	110	5.0 %
18521481-035510	PETITION MILLINGS	900,000	213,508	(686,492)	(76.3)%
TOTAL EXPENSES		\$969,532	\$244,150	(\$725,382)	(74.8)%

- \$ 50.00 PER PARCEL ACRE IN 2014/15
- \$ 19.00 PER PARCEL ACRE IN 2013/14
- \$ 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

2014/2015 PROPOSED BUDGET
 EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
 FUND 171

<u>REVENUES:</u>		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE (DECREASE)	% INCREASE (DECREASE)
171-000-363-120.00	SERVICE ASSESSMENT	\$990	\$990	\$0	0.0 %
171-000-389-030.00	LESS 5% ESTIMATED RECEIPTS	(50)	(50)	0	0.0 %
	CASH FORWARD-OCTOBER 1	0	3	3	N/A
TOTAL REVENUES		\$940	\$943	\$3	0.3 %

EXPENSES:

17128041-066340	DRAINAGE SYSTEMS	\$883	\$883	\$0	0.0 %
17128041-099060	BUDG TRANSFER-PROPERTY APPR	42	45	3	7.1 %
17028081-099940	COMMISSIONS AND FEES	15	15	0	0.0 %
TOTAL EXPENSES		\$940	\$943	\$3	0.3 %

\$10.00 PER PARCEL ACRE IN 2014/2015
 \$10.00 PER PARCEL ACRE IN 2013/2014
 \$10.00 PER PARCEL ACRE IN 2012/2013
 \$10.00 PER PARCEL ACRE IN 2011/2012
 \$10.00 PER PARCEL ACRE IN 2010/2011
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 \$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 2014/2015 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	\$40	\$35	\$40	\$20	\$275	\$25	\$15	\$10	\$40
363-120	SERVICE ASSESSMENTS	4,675	12,896	732	1,120	12,140	1,342	3,360	2,700	7,833
381-020	FUND TRANSFERS IN									
389-030	LESS 5% EST. RECEIPTS	(236)	(647)	(39)	(57)	(621)	(66)	(169)	(136)	(394)
389-040	CASH FORWARD-OCTOBER 1	2,316	2,925	2,445	539	7,102	786	720		507
	TOTAL	\$6,795	\$15,209	\$3,178	\$1,622	\$18,896	\$2,085	\$3,926	\$2,574	\$7,986

275 403 732 70 1,214 61 84 54 373

EXPENSES										
033140	GENERAL & ADMIN.	\$100	\$250	\$75	\$75	\$500	\$75	\$75	\$75	\$100
034310	ELECTRICAL SERVICES	6,411	14,605	2,743	1,433	17,420	1,860	3,720	2,300	6,060
034910	LEGAL ADS	90	70	45	50	90	90	50	45	100
099060	BUD. TRANS. PROP. APPR.	134	194	285	34	586	30	41	22	153
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	107	1,413
099940	COMMISSIONS & FEES	60	90	30	30	300	30	40	25	160
	TOTAL	\$6,795	\$15,209	\$3,178	\$1,622	\$18,896	\$2,085	\$3,926	\$2,574	\$7,986

PER PARCEL/ACRE CHARGE:

BUDGET 2014/15 - PER PARCEL/ACRE	\$17.00	\$32.00	\$1.00	\$16.00	\$10.00	\$22.00	\$40.00	\$50.00	\$21.00
BUDGET 2013/14 - PER PARCEL/ACRE	\$17.00	\$32.00	\$1.00	\$16.00	\$10.00	\$22.00	\$40.00	\$45.00	\$21.00
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

*ENTERPRISE FUNDS
AND
INTERNAL SERVICE FUNDS*

2014/2015 PROPOSED BUDGET
 GOLF COURSE
 FUND 418

REVENUES:		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-670	MISC. INCOME	\$1,000	\$1,000	\$0	0.0 %
347-231	PRO SHOP SALES	230,000	230,000	0	0.0 %
347-232	9 HOLE CARD FEES	150,000	160,000	10,000	6.7 %
347-233	18 HOLE CARD FEES	516,000	505,000	(10,000)	(1.9)%
347-234	9 HOLE NON-CARD FEES	90,000	90,000	0	0.0 %
347-235	18 HOLE NON-CARD FEES	350,000	360,000	10,000	2.9 %
347-236	9 HOLE CART FEES	100,000	100,000	0	0.0 %
347-237	18 HOLE CART FEES	800,000	800,000	0	0.0 %
347-238	PULL CART FEES	1,800	1,800	0	0.0 %
347-239	ID CARD	85,000	90,000	5,000	5.9 %
347-241	JUNIOR FEES	1,000	1,000	0	0.0 %
347-242	RANGE FEES	65,000	65,000	0	0.0 %
347-246	COUPON	30,000	20,000	(10,000)	(33.3)%
347-247	TWILIGHT PM	390,000	410,000	20,000	5.1 %
347-248	RAINCHECK REDEMPTIONS	(10,000)	(10,000)	0	0.0 %
347-249	GOLF CLUB RENTALS	15,000	24,000	9,000	60.0 %
347-250	HANDICAPPING SERVICE	7,000	7,500	500	7.1 %
347-251	TOURNAMENT FEE	66,000	55,000	(10,000)	(15.4)%
347-252	PGA PRO RATE	12,000	12,000	0	0.0 %
347-254	DISCOUNT CARDS	5,000	5,000	0	0.0 %
361-100	INTEREST INCOME	5,000	3,000	(2,000)	(40.0)%
362-012	SNACK BAR RENT	22,430	22,430	0	0.0 %
366-090	OTHER CONTRIBUTIONS-OPEB	1,027	463	(564)	(54.9)%
366-098	PROMOTIONS	1,000	1,000	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(146,613)	(147,710)	(1,097)	0.7 %
389-040	CASH FORWARD - OCT. 1	90,215	2,796	(87,419)	(96.9)%
TOTAL REVENUES		\$2,875,859	\$2,809,279	(\$66,580)	(2.3)%

EXPENSES:					
221	OPERATIONS	\$1,322,291	\$1,352,895	\$30,604	2.3 %
236	CLUBHOUSE	1,562,152	1,513,384	(48,768)	(3.1)%
SUB-TOTAL EXPENSES		\$2,884,443	\$2,866,279	(\$18,164)	(0.6)%
LESS CAPITAL OUTLAY		(8,584)	(57,000)	48,416	564.0 %
TOTAL EXPENSES		\$2,875,859	\$2,809,279	(\$66,580)	(2.3)%

2014/2015 PROPOSED BUDGET
 BUILDING DEPARTMENT
 FUND 441

<u>REVENUES:</u>		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE (DECREASE)	% INCREASE (DECREASE)
322-010	BUILDING PERMITS - COUNTY	\$1,361,593	\$1,610,000	\$248,407	18.2 %
322-011	BUILDING PERMITS - CITY	300,000	300,000	0	0.0 %
322-030	PLAN EXAM FEE - COUNTY	55,000	55,000	0	0.0 %
322-031	PLAN EXAM FEE - CITY	3,000	3,000	0	0.0 %
322-050	PERMIT REINSPECTON FEE-COUNTY	0	28,000	28,000	N/A
322-051	PERMIT REINSPECTON FEE-CITY	0	4,000	4,000	N/A
329-050	COMPETENCY CARD FEES	35,000	35,000	0	0.0 %
341-300	SALE/MAPS AND PUBLICATIONS	15,000	13,000	(2,000)	(13.3)%
354-013	UNLICENSED CONTRACTOR FINES	5,000	5,000	0	0.0 %
361-100	INTEREST INCOME	12,000	7,000	(5,000)	(41.7)%
369-900	OTHER MISC. REVENUES	10,000	3,000	(7,000)	(70.0)%
369-940	REIMBURSEMENTS-OPEB	4,793	3,007	(1,786)	(37.3)%
389-030	LESS 5% ESTIMATED RECEIPTS	(89,250)	(103,150)	(13,900)	15.6 %
389-040	CASH FORWARD	104,623	28,395	(76,228)	(72.9)%
TOTAL REVENUES		\$1,816,759	\$1,991,252	\$174,493	9.6 %

EXPENSES:

	SALARY AND BENEFITS	\$1,266,565	\$1,383,697	\$117,132	9.2 %
	EXPENSES	550,194	631,555	81,361	14.8 %
SUB-TOTAL EXPENSES		\$1,816,759	\$2,015,252	\$198,493	10.9 %
	LESS CAPITAL OUTLAY	0	(24,000)	(24,000)	N/A
TOTAL EXPENSES		\$1,816,759	\$1,991,252	\$174,493	9.6 %

2014/2015 PROPOSED BUDGET
 UTILITY SERVICES
 FUND 471

REVENUES:		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE % INCREASE (DECREASE) (DECREASE)
343-310	WATER SALES	\$13,600,000	\$14,200,000	\$600,000 4.4 %
343-340	METER INSTALLATIONS	75,000	80,000	5,000 6.7 %
343-470	SEPTAGE/SLUDGE DISPOSAL	420,000	516,000	96,000 22.9 %
343-490	GREASE DISPOSAL	7,000	10,500	3,500 50.0 %
343-510	SEWER SALES	12,500,000	13,000,000	500,000 4.0 %
343-530	RECLAIMED WATER SALES	90,000	50,000	(40,000) (44.4)%
343-540	PENALTIES	550,000	850,000	300,000 54.5 %
SERVICE CHARGES:				
343-350	WATER TAP FEES	22,500	22,000	(500) (2.2)%
343-520	SEWER TAP FEES	2,000	5,000	3,000 150.0 %
343-550	RECONNECT FEES	185,000	225,000	40,000 21.6 %
343-610	SERVICE CHARGES	200,000	225,000	25,000 12.5 %
343-660	INSPECTION FEES	15,000	55,000	40,000 266.7 %
343-690	COURT RECORDING FEES	10,000	12,000	2,000 20.0 %
343-670	MISCELLANEOUS INCOME	30,000	30,000	0 0.0 %
361-100	INTEREST INCOME	195,000	100,000	(95,000) (48.7)%
362-011	RADIO TOWER RENT	235,000	260,000	25,000 10.6 %
365-010	SCRAP SALES	10,000	10,000	0 0.0 %
329-030	LIC/PERMIT FEES	0	1,000	1,000 N/A
369-940	REIMBURSEMENTS-OPEB	38,688	18,194	(20,494) (53.0)%
381-020	FUND TRANSFER IN	75,414	75,990	576 0.8 %
389-030	LESS 5% EST. RECEIPTS	(1,409,259)	(1,483,485)	(74,226) 5.3 %
389-040	CASH FORWARD - OCT. 1	11,033,793	9,481,336	(1,552,457) (14.1)%
TOTAL REVENUES		\$37,885,136	\$37,743,535	(\$141,601) (0.4)%

EXPENSES:

218	WASTEWATER TREATMENT	\$5,806,474	\$5,926,138	\$119,664 2.1 %
219	WATER PRODUCTION	6,876,085	7,393,715	517,630 7.5 %
235	GENERAL & ENGINEERING	5,685,093	5,213,645	(471,448) (8.3)%
257	SLUDGE	1,116,146	1,134,505	18,359 1.6 %
265	CUSTOMER SERVICE	2,402,716	2,612,276	209,560 8.7 %
268	WASTEWATER COLLECTION	8,176,252	7,911,867	(264,585) (3.2)%
269	WATER DISTRIBUTION	8,870,393	8,488,766	(381,627) (4.3)%
282	OSPREY MARSH	0	379,948	379,948 N/A
SUB-TOTAL EXPENSES		\$38,933,159	\$39,060,660	\$127,501 0.3 %
LESS CAPITAL OUTLAY		(1,048,023)	(1,317,125)	(269,102) 25.7 %
TOTAL EXPENSES		\$37,885,136	\$37,743,535	(\$141,601) (0.4)%

2014/2015 PROPOSED BUDGET
 UTILITIES IMPACT FEE
 FUND 472

REVENUES:		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-301	SEWER LINE EXTENSION FEES	\$25,000	\$6,000	(\$19,000)	(76.0)%
343-302	WATER LINE EXTENSION FEES	35,000	55,000	20,000	57.1 %
343-630	SEWER IMPACT FEES	200,000	600,000	400,000	200.0 %
343-650	WATER IMPACT FEES	270,000	300,000	30,000	11.1 %
343-690	COURT RECORDING FEES	3,500	2,000	(1,500)	(42.9)%
361-100	INTEREST INCOME	75,000	60,000	(15,000)	(20.0)%
389-030	LESS 6% EST. RECEIPTS	(30,425)	(51,150)	(20,725)	68.1 %
TOTAL REVENUES		\$578,075	\$971,850	\$393,775	68.1 %

EXPENSES:

CASH FORWARD		\$578,075	\$971,850	\$393,775	68.1 %
TOTAL EXPENSES		\$578,075	\$971,850	\$393,775	68.1 %

2014/2015 PROPOSED BUDGET
 FLEET MANAGEMENT
 FUND 501

<u>REVENUES:</u>		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE % INCREASE (DECREASE) (DECREASE)
369-940	MISCELLANEOUS REVENUE	\$80,000	\$80,000	\$0 0.0 %
395-010	AUTO. MAINTENANCE	200,000	200,000	0 0.0 %
395-011	HEAVY EQUIPMENT MAINTENANCE	700,000	700,000	0 0.0 %
395-012	OTHER EQUIPMENT MAINTENANCE	70,000	70,000	0 0.0 %
395-013	FUEL	2,775,000	2,775,000	0 0.0 %
369-940	REIMBURSEMENTS-OPEB	2,739	1,079	(1,660) (60.6)%
381-020	FUND TRANSFER IN	125,000	75,000	(50,000) (40.0)%
389-040	CASH FORWARD	12,811	54,639	41,828 326.5 %
TOTAL REVENUE		\$3,965,550	\$3,955,718	(\$9,832) (0.2)%

EXPENSES:

	SALARIES AND BENEFITS	\$436,369	\$427,023	(\$9,346) (2.1)%
	EXPENSES	3,529,181	3,528,695	(486) (0.0)%
SUB-TOTAL EXPENSES		\$3,965,550	\$3,955,718	(\$9,832) (0.2)%
	LESS CAPITAL OUTLAY	0	0	0 N/A
TOTAL EXPENSES		\$3,965,550	\$3,955,718	(\$9,832) (0.2)%

2014/2015 PROPOSED BUDGET
 SELF INSURANCE
 FUND 502

REVENUES:		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE (DECREASE)	% INCREASE (DECREASE)
395-020	INSURANCE CHARGES TO DEPTS.	\$2,750,000	\$2,750,000	\$0	0.0 %
395-023	WORKERS COMP. CHARGES	1,500,000	1,550,000	50,000	3.3 %
369-040	REIMBURSEMENTS	80,000	80,000	0	0.0 %
369-040	REIMBURSEMENTS-OPEB	787	355	(432)	(54.9)%
361-100	INTEREST INCOME	20,000	10,000	(10,000)	(50.0)%
389-030	LESS 5% EST. RECEIPTS	(217,539)	(219,518)	(1,979)	0.9 %
389-040	CASH FORWARD - OCTOBER 1	355,876	360,293	4,417	1.2 %
TOTAL REVENUES		\$4,489,124	\$4,531,130	\$42,006	0.9 %

EXPENSES:					
	RISK MANAGEMENT OPERATIONS	\$394,544	\$397,297	\$2,753	0.7 %
	RESERVE FOR CONTINGENCY	0	2,253	2,253	N/A
	INSURANCE COVERAGES	2,375,000	2,412,000	37,000	1.6 %
	INSURANCE CLAIMS	1,719,580	1,719,580	0	0.0 %
SUB-TOTAL EXPENSES		\$4,489,124	\$4,531,130	\$42,006	0.9 %
	LESS CAPITAL OUTLAY	0	0	0	N/A
TOTAL EXPENSES		\$4,489,124	\$4,531,130	\$42,006	0.9 %

2014/2015 PROPOSED BUDGET
 EMPLOYEE HEALTH INSURANCE
 FUND 504

<u>REVENUES:</u>		2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE (DECREASE)	% INCREASE (DECREASE)
369-940	REIMBURSEMENTS-OPEB	\$342	\$154	(\$188)	(55.0)%
381-020	FUND TRANSFER IN	35,848	37,516	1,668	4.7 %
395-020	INSURANCE CHARGES	13,775,000	14,050,000	275,000	2.0 %
389-040	CASH FORWARD	481,343	370,744	(110,599)	(23.0)%
TOTAL REVENUES		\$14,292,533	\$14,458,414	\$165,881	1.2 %

EXPENSES:

	SALARIES AND BENEFITS	\$71,910	\$75,032	3,122	4.3 %
	EXPENSES	20,985	21,380	395	1.9 %
	OPEB REIMBURSEMENT	500,000	250,000	(250,000)	(50.0)%
	INSURANCE CLAIMS	13,699,638	14,110,327	410,689	3.0 %
	RESERVE FOR CONTINGENCY	0	1,675	1,675	N/A
TOTAL EXPENSES		\$14,292,533	\$14,458,414	\$165,881	1.2 %

2014/2015 PROPOSED BUDGET
 INFORMATION TECHNOLOGY
 FUND 505

<u>REVENUES:</u>	2013/2014 BUDGET	PROPOSED 2014/2015	INCREASE (DECREASE)	% INCREASE (DECREASE)
GIS INTERDEPARTMENTAL CHARGES	\$275,890	\$275,890	\$0	0.0 %
COMP SRV INTERDEPARTMENTAL CHARGES	499,846	555,432	55,586	11.1 %
REIMBURSEMENTS-OPEB	3,081	1,928	(1,153)	(37.4)%
CASH FORWARD	635,188	455,797	(179,391)	(28.2)%
TOTAL REVENUES	\$1,414,005	\$1,289,047	(\$124,958)	(8.8)%

<u>EXPENSES:</u>					
103	GEOGRAPHIC INFORMATION SYSTEMS	\$685,622	\$539,317	(\$146,305)	(21.3)%
241	COMPUTER SERVICES	768,933	854,014	85,081	11.1 %
	RESERVE FOR CONTINGENCY	0	17,266	17,266	100.0 %
	SUB-TOTAL EXPENSES	\$1,454,555	\$1,410,597	(\$43,958)	(3.0)%
	LESS CAPITAL OUTLAY	(40,550)	(121,550)	(81,000)	199.8 %
	TOTAL EXPENSES	\$1,414,005	\$1,289,047	(\$124,958)	(8.8)%