



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

**AGENDA
2015/2016 PRELIMINARY BUDGET HEARING
THURSDAY, SEPTEMBER 10, 2015 - 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

Wesley S. Davis, Chairman
Bob Solari, Vice Chairman
Joseph E. Flescher
Peter D. O'Bryan
Tim Zorc

District 1
District 5
District 2
District 4
District 3

Joseph A. Baird, County Administrator
Dylan Reingold, County Attorney
Jeffrey R. Smith, Clerk of the Circuit
Court and Comptroller

-
1. **CALL TO ORDER** 5:01 P.M.
 2. **INVOCATION** Wesley S. Davis, Chairman
 3. **PLEDGE OF ALLEGIANCE** Bob Solari, Vice 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 (Pages 17-19)

Proposed millage is 3.3602 and is 6.5% above rollback rate of 3.1548. The proposed budget is \$77,523,210.

- 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 23-24)

Proposed millage is 1.0733 and is 5.7% above rollback rate of 1.0158. The proposed budget is \$26,624,870.

- 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 27)

Proposed budget is \$14,310,369.

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

Emergency Services District

(Page 31)

Proposed millage is 2.2551 and is 20.6% above rollback rate of 1.8702. The proposed budget is \$32,183,194.

- 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 35)

Proposed millage is 0.3315 (rollback rate does not apply) and proposed budget amount is \$4,537,636.

- 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 5.8001 and is 10.5% above rollback rate of 5.2510.

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 39)

- A. Announce 2015/2016 Proposed Charge and Budget.
 - 1. \$64.13 per Residential Waste Generation Unit (\$102.61/House)
(28.36% increase from current year)
\$35.55 per Commercial Waste Generation Unit
(4.41% increase from current year)
Readiness-to-Use Fee \$19.96
(3.05% increase from current year)
Landfill Ash Product Disposal Fee \$19.31 per ton
(1.31% increase from current year)
 - 2. \$13,137,435 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 40-44)

A. Announce 2015/2016 proposed charge for each Non-Ad Valorem Assessment District.

<u>M.S.B.U.</u>	Charge Per Parcel Acre/Lot
1. Vero Lake Estates M.S.B.U.	\$50.00
2. East Gifford Stormwater M.S.B.U.	\$10.00
3. Oceanside Street Paving M.S.B.U.	\$415.00 ⁽¹⁾
<u>Street Lighting Districts</u>	
4.. Gifford	\$25.00
5. Laurelwood	\$30.00
6. Rockridge	\$8.00
7. Vero Highlands	\$33.00
8. Porpoise Point	\$11.00
9. Laurel Court	\$27.00
10. Tierra Linda	\$21.00
11. Vero Shores	\$19.00
12. Ixora Park	\$17.00
13. Royal Poinciana	\$32.00
14. Roseland Road	\$1.00
15. Whispering Pines	\$16.00
16. Moorings	\$10.00
17. Walker's Glen	\$22.00
18. Glendale Lakes	\$40.00
19. Floralton Beach	\$50.00
20. West Wabasso	\$21.00
21. Oceanside	\$57.00 ⁽¹⁾
22. Oslo Park	\$25.47 ⁽¹⁾

⁽¹⁾ These districts charge on a per lot basis. All others are on a per parcel/acre basis.

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 BUDGETS

A. Announce 2015/2016 Proposed Budget

1. Special Revenue Funds	\$20,869,607	
2. Other Debt Service Fund	\$988,000	
3. Capital Projects	\$18,590,679	
4. Enterprise Funds	\$45,098,027	Pages 47-50
5. Internal Service Funds	\$26,136,881	Pages 51-54

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 Thursday, September 17, 2015, 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.

2015/2016

***PRELIMINARY
BUDGET HEARING***

SEPTEMBER 10, 2015

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 2015/16

THE PROPOSED OPERATING BUDGET EXPENDITURES OF INDIAN RIVER COUNTY ARE 7.5% 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
Millage Per \$1,000	3.3602	1.0733		2.2551	0.3315							
ESTIMATED REVENUES:												
Federal Sources	40,000	0	0	0	0	0	3,180,990	0	0	0	0	3,220,990
State Sources	6,160,626	6,095,375	2,608,330	47,500	0	0	1,539,135	500,000	125,000	0	0	17,073,965
Local Sources	5,570,032	11,321,069	752,500	5,565,817	5,000	1,570,506	8,685,394	540,000	15,022,976	62,000	190,000	49,285,294
Ad Valorem Taxes	48,209,899	8,505,209	0	26,500,071	4,755,669	0	0	0	0	0	0	87,970,846
Non-Ad Valorem Assessments	0	0	0	0	0	11,618,232	530,579	0	0	0	0	12,148,811
User Fees	0	0	0	0	0	0	0	0	0	36,461,000	23,897,366	60,358,366
Sub-Total	59,960,556	25,921,653	3,358,830	32,113,388	4,760,669	13,188,738	13,936,098	1,040,000	15,147,976	36,523,000	24,087,386	230,058,294
Less 5% per F. S. 129.01(2)(b)	(2,999,028)	(1,296,083)	(154,191)	(1,605,669)	(238,033)	(659,437)	(468,708)	(52,000)	(751,149)	(1,826,150)	(229,750)	(10,280,198)
Net	56,961,528	24,625,570	3,204,639	30,507,719	4,522,636	12,529,301	13,467,390	988,000	14,396,827	34,696,850	23,857,636	219,778,096
Interfund Transfers	15,731,837	0	9,199,769	0	0	0	123,947	0	125,000	82,667	63,676	25,326,896
Cash Forward-October 1, 2015	4,809,845	1,999,300	1,905,961	1,675,475	15,000	608,134	7,278,270	0	4,068,852	10,318,510	2,215,569	34,894,916
TOTAL ESTIMATED REVENUES AND BALANCES	77,523,210	26,624,870	14,310,369	32,183,194	4,537,636	13,137,435	20,869,607	988,000	18,590,679	45,098,027	26,136,881	279,999,908
EXPENDITURES/EXPENSES:												
General Government	15,195,170	1,192,720	286,692	494,569	4,495,587	207,487	935,788	988,000	789,129	0	0	24,585,142
Public Safety	44,212,948	428,976	0	30,711,290	0	0	928,900	0	880,000	2,414,132	0	79,576,246
Physical Environment	182,822	115,322	599,831	0	0	12,911,768	95,000	0	1,491,079	38,705,666	0	54,101,488
Transportation	750,000	339,867	12,389,058	0	0	0	11,290,668	0	7,973,873	0	0	32,743,466
Economic Environment	411,520	0	0	0	0	0	0	0	0	0	0	411,520
Human Services	3,937,003	0	0	0	0	0	3,519,573	0	0	0	0	7,456,576
Internal Services	0	0	0	0	0	0	0	0	0	0	26,101,222	26,101,222
Culture/Recreation	5,518,917	3,506,531	0	0	0	0	3,136,119	0	4,720,000	2,706,642	0	19,588,209
Court Related Costs	195,168	0	0	0	0	0	888,550	0	0	0	0	883,718
Interfund Transfers	4,624,511	20,469,718	107,667	0	0	0	0	0	125,000	0	0	25,326,896
TOTAL EXPENDITURES/EXPENSES	75,028,059	26,053,134	13,383,248	31,205,859	4,495,587	13,119,255	20,594,598	988,000	15,979,081	43,826,440	26,101,222	270,774,483
Reserve for Contingencies	762,207	293,055	327,121	802,507	0	18,180	32,107	0	0	242,256	35,659	2,513,092
Cash Forward-September 30, 2016	1,732,944	278,681	600,000	174,828	42,049	0	242,902	0	2,611,598	1,029,331	0	6,712,333
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	77,523,210	26,624,870	14,310,369	32,183,194	4,537,636	13,137,435	20,869,607	988,000	18,590,679	45,098,027	26,136,881	279,999,908

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.....\$ 74,571,773
- B. Less tax reductions due to Value
Adjustment Board and other
assessment changes.....\$ 256,725
- C. Actual property tax levy.....\$ 74,315,048

This year's proposed tax levy.....\$ 83,214,783

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

Thursday, September 17, 2015

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 2014/15 and 2015/16

Fund Number and Description		FY 2014/15 Budget @ 3/31/15	FY 2015/16 Department Requests	FY 2015/16 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Ad Valorem Taxing Funds:						
001	General Fund	\$76,090,631	\$77,900,019	\$77,523,210	\$1,432,579	1.88 %
004	Municipal Service Taxing Unit Fund	25,992,345	26,932,887	26,624,870	632,525	2.43 %
111	Transportation Fund	14,778,669	16,668,163	14,310,369	(468,300)	(3.17)%
114	Emergency Services District	31,810,466	34,702,701	32,183,194	372,728	1.17 %
245	2004 Land Acquisition Bonds	4,750,529	4,533,430	4,537,636	(212,893)	(4.48)%
Total - Ad Valorem Taxing Funds:		\$153,422,640	\$160,737,200	\$155,179,279	\$1,756,639	1.14 %
Solid Waste Disposal District:						
(1) 411	Solid Waste Disposal District	\$11,685,228	\$12,757,300	\$13,137,435	\$1,452,207	12.43 %
Special Revenue Funds:						
102	New Traffic Improvement Fees	10,837,000	6,027,000	6,027,000	(4,810,000)	(44.38)%
103	Additional Impact Fees	5,175,707	319,577	1,460,250	(3,715,457)	(71.79)%
106	Court Facilities Fund	24,742	0	0	(24,742)	(100.00)%
108	Section 8/Rental Assistance	2,155,952	2,468,024	2,118,305	(37,647)	(1.75)%
109	Secondary Road Construction	9,067,558	4,441,007	4,440,810	(4,626,748)	(51.03)%
112	Special Law Enforcement	11,221	11,221	0	(11,221)	(100.00)%
117	Tree Ordinance Fines	50,000	50,000	50,000	0	0.00 %
119	Tourist Development Fund	795,978	795,978	808,990	13,012	1.63 %
120	911 Surcharge	809,763	883,178	832,025	22,262	2.75 %
121	Drug Abuse Fund	62,616	62,616	0	(62,616)	(100.00)%
123	IRCLHAP/SHIP	660,240	663,557	695,135	34,895	5.29 %
124	Metro Plan Organization	945,564	2,000,049	715,332	(230,232)	(24.35)%
126	Multi-jurisdiction Law Enforcement	13,574	13,574	0	(13,574)	(100.00)%
127	Native Uplands Acquisition	55,000	55,000	55,000	0	0.00 %
128	Beach Restoration	6,426,256	1,317,684	1,317,367	(5,108,889)	(79.50)%
129	Neighborhood Stabilization Plan	1,721	0	0	(1,721)	(100.00)%
130	Neighborhood Stabilization 3 Plan	26,780	26,780	0	(26,780)	(100.00)%
133	Florida Boating Improvement Prog.	571,376	170,001	64,000	(507,376)	(88.80)%
134	Library Bequest Fund	44,830	0	0	(44,830)	(100.00)%
135	Disabled Access Programs	20,000	20,000	20,000	0	0.00 %
136	Intergovernmental Grants	727,071	727,071	663,957	(63,114)	(8.68)%
137	Traffic Education Program	7,776	7,776	38,350	30,574	393.18 %
140	Court Facility Surcharge Fund	659,799	154,408	148,524	(511,275)	(77.49)%
141	Additional Court Costs	101,086	114,004	115,340	14,254	14.10 %
142	Court Technology Fund	432,306	452,686	452,686	20,380	4.71 %
145	Land Acquisition Series 2006	131,937	40,000	40,000	(91,937)	(69.68)%
171	E. Gifford Stormwater M.S.B.U.	19,943	60	940	(19,003)	(95.29)%
179	Oceanside Streetlighting	0	0	2,274	2,274	N/A
179	Oceanside Street Paving	0	0	14,193	14,193	N/A
180	Osio Park Streetlighting	0	0	40,408	40,408	N/A
181	Gifford Streetlighting	77,496	77,496	77,456	(40)	(0.05)%
182	Laurelwood Streetlighting	7,298	7,298	7,463	165	2.26 %
183	Rockridge Streetlighting	3,635	3,635	3,627	(8)	(0.22)%

Proposed Budget Comparison by Fund

Fiscal Year 2014/15 and 2015/16

Fund Number and Description		FY 2014/15 Budget @ 3/31/15	FY 2015/16 Department Requests	FY 2015/16 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Special Revenue Funds (continued):						
184	Vero Highlands Streetlighting	\$78,815	\$78,815	\$78,815	\$0	0.00 %
186	Porpoise Point Streetlighting	613	613	613	0	0.00 %
187	Single Streetlights	2,330	2,330	2,330	0	0.00 %
188	Laurel Court Streetlighting	1,124	1,124	1,123	(1)	(0.09)%
189	Tierra Linda Streetlighting	2,566	2,566	2,571	5	0.19 %
190	Vero Shores Streetlighting	6,208	6,208	6,204	(4)	(0.06)%
191	Ixora/Eastview Streetlighting	6,795	6,795	6,790	(5)	(0.07)%
192	Royal Poinciana Streetlighting	15,209	15,209	15,200	(9)	(0.06)%
193	Roseland Streetlighting	3,178	3,178	3,167	(11)	(0.35)%
194	Whispering Pines Streetlighting	1,622	1,622	1,621	(1)	(0.06)%
195	Moorings Streetlighting	18,896	18,896	18,878	(18)	(0.10)%
196	Walker's Glen Streetlighting	2,085	2,085	2,084	(1)	(0.05)%
197	Glendale Lakes Streetlighting	3,926	3,926	3,926	0	0.00 %
198	Floralton Beach Streetlighting	2,574	2,574	2,574	0	0.00 %
199	West Wabasso Streetlighting	7,986	7,986	7,979	(7)	(0.09)%
185	Vero Lake Estates M.S.B.U.	930,642	930,642	506,300	(424,342)	(45.60)%
Total - Special Revenue Funds:		\$41,008,794	\$21,994,249	\$20,869,607	(\$20,139,187)	(49.11)%
Other Debt Service Funds:						
204	Dodger Bonds	\$923,400	\$923,400	\$988,000	\$64,600	7.00 %
Capital Project Funds:						
308	Dodgertown Capital Reserve Fund	\$378,248	\$125,000	\$250,000	(\$128,248)	(33.91)%
315	Optional One Cent Sales Tax	38,995,609	11,260,112	18,340,679	(20,654,930)	(52.97)%
Total - Capital Project Funds:		\$39,373,857	\$11,385,112	\$18,590,679	(\$20,783,178)	(52.78)%
Enterprise Funds:						
(1) 418	Golf Course	\$2,809,279	\$2,753,071	\$2,781,600	(\$27,679)	(0.99)%
(1) 441	County Building Department	2,135,619	2,452,871	2,447,555	311,936	14.61 %
(1) 471	Utilities	37,756,094	38,827,904	38,897,022	1,140,928	3.02 %
(1) 472	Utilities-Impact Fcc	971,850	971,850	971,850	0	0.00 %
Total - Enterprise Funds:		\$43,672,842	\$45,005,696	\$45,098,027	\$1,425,185	3.26 %
Internal Service Funds:						
(1) 501	Fleet Management	\$3,955,718	\$4,003,232	\$3,654,973	(\$300,745)	(7.60)%
(1) 502	Self-Insurance	4,532,730	4,547,857	4,547,727	14,997	0.33 %
(1) 504	Employee Health Insurance	14,458,414	14,461,724	16,601,454	2,143,040	14.82 %
(1) 505	GIS/ Information Technology	1,407,101	1,303,758	1,332,727	(74,374)	(5.29)%
Total - Internal Service Funds:		\$24,353,963	\$24,316,571	\$26,136,881	\$1,782,918	7.32 %
Total - All Funds:		\$314,440,724	\$277,119,528	\$279,999,908	(\$34,440,816)	(10.95)%

(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



September 4, 2015

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:

General Fund

001-118	IRC Soil & Water Conservation – add additional funds for dues, etc.	\$1,310
001-212	Ag Extension- add additional position	\$20,056
001-110	211 Crisis Hotline- additional funds	\$3,000

Emergency Services

114-120	Fire Rescue-add additional mechanic position	\$46,353
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After the budget hearings the following events occurred:

General Fund.

001-110	On July 20, 2015, the Office of Management & Budget received a funding increase notice from the Department of Juvenile Justice	\$78,640
001-500	Property Appraiser- DOR decreased budget	(\$74,380)

The General Fund budget will remain the same, with these changes being funded out of Reserve for Contingency in the amount of \$39,433.

The Emergency Services budget will also remain the same, with the additional position being funded out of Reserve for Contingency in the amount of \$46,353.

Board of County Commissioners
September 10, 2015


On July 14, 2015, the Board of County Commissioners adopted an ordinance establishing the following Municipal Service Benefit Unit (M.S.B.U.'s.)

Occanside Replat Street Paving M.S.B.U.	Total FY 15/16 Budget \$14,193
Occanside Replat Street Lighting M.S.B.U.	Total FY 15/16 Budget \$ 2,274

On August 18, 2015, the Board of County Commissioners adopted an ordinance establishing:
Oslo Park Area Street Lighting M.S.B.U. Total FY 15/16 Budget \$40,408

The changes above will increase the total budget by \$56,875, resulting in a total FY 2015/16 budget of \$279,999,908.

Respectfully submitted,


Joseph A. Baird
County Administrator

**OFFICE OF THE COUNTY ADMINISTRATOR
INDIAN RIVER COUNTY
1801 27th Street, Vero Beach, FL 32960-3388
PHONE: 772-226-1408 - FAX: 772-978-1822**

***TAXING
DISTRICT
SUMMARY***

INDIAN RIVER COUNTY 2015/2016 TAXING DISTRICT SUMMARY

Ad Valorem Summary				
Ad Valorem Taxing Districts	2014/2015 Millage	2015/2016 Rollback Millage	2015/2016 Proposed Millage	% Above or Below Rollback
General Fund	3.3375	3.1548	3.3602	6.51 %
M.S.T.U.	1.0733	1.0158	1.0733	5.66 %
Emergency Services District	1.9799	1.8702	2.2551	20.58 %
Aggregate Millage	5.5477	5.2510	5.8001	10.46 %
Ad Valorem Tax - Voted				
G.O. Land Acquisition - 2004	0.3694	N/A	0.3315	N/A

Streetlighting District Assessments				
Streetlighting Districts	2014/2015 Per Parcel/ Acre/Lot Charge	2015/2016 Per Parcel/ Acre/Lot Charge	Increase Decrease	% Increase (Decrease)
Gifford	\$25.00	\$25.00	\$0.00	0.00 %
Laurelwood	\$30.00	\$30.00	\$0.00	0.00 %
Rockridge	\$8.00	\$8.00	\$0.00	0.00 %
Vero Highlands	\$33.00	\$33.00	\$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 Poinciana	\$32.00	\$32.00	\$0.00	0.00 %
Rosoland Road	\$1.00	\$1.00	\$0.00	0.00 %
Whispering Pinos	\$16.00	\$16.00	\$0.00	0.00 %
Mornings	\$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	\$50.00	\$50.00	\$0.00	0.00 %
West Wabasso	\$21.00	\$21.00	\$0.00	0.00 %
Oceanside *	\$0.00	\$57.00	\$57.00	n/a
Oslo Park*	\$0.00	\$25.47	\$25.47	n/a
Other M.S.B.U.'s				
Vero Lake Estates M.S.B.U.	\$50.00	\$50.00	\$0.00	0.00%
E. Gifford Stormwater M.S.B.U.	\$10.00	\$10.00	\$0.00	0.00%
Oceanside Street Paving M.S.B.U.*	\$0.00	\$415.00	\$415.00	n/a

*Per lot charge

Solid Waste Disposal District				
Proposed Assessment Rates	2014/2015 Waste Generation Unit ⁽¹⁾	2015/2016 Waste Generation Unit ⁽²⁾	Increase (Decrease)	% Increase (Decrease)
Residential	\$49.96	\$64.13	\$14.17	28.36 %
Commercial	\$34.05	\$35.55	\$1.50	4.41 %
Landfill Ash Product Disposal Fee ⁽³⁾	\$19.06	\$19.31	\$0.25	1.31 %
Readiness-to-use Fee	\$19.37	\$19.96	\$0.59	3.05 %

(1) Equivalent Residential Unit Charge \$/9.94 in 2014/2015

(2) Proposed Equiv. Residential Unit Charge \$132.61 in 2015/2016

(3) Landfill Ash/Dewatered sludge product disposal fee \$19.31 per ton

Waste Generation Unit = One Ton of Waste Annually

GENERAL FUND

**GENERAL FUND EXPENSE ESTIMATE FOR 2015/2016 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 4, 2015**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2015	2015/2016 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
BOARD OF COUNTY COMMISSIONERS						
101	BCC OPERATIONS	\$942,423	\$947,991	\$947,907	\$6,484	0.6 %
102	COUNTY ATTORNEY	736,015	730,052	729,154	(6,861)	(0.9)%
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	35,266	38,163	38,163	2,897	8.2 %
107	COMMUNICATION/EMER. SERVICE	485,917	485,917	485,917	0	0.0 %
109	MAIN LIBRARY	2,067,501	2,173,677	2,171,427	103,926	5.0 %
112	NORTH COUNTY LIBRARY	1,197,807	1,007,354	969,291	(228,516)	(19.1)%
113	BRACKETT LIBRARY	241,761	257,982	242,949	1,188	0.5 %
118	IR SOIL/WATER CONSERVATION	42,150	42,315	43,610	1,460	3.5 %
119	LAW LIBRARY	107,517	74,767	73,350	(34,167)	(31.8)%
201	ADMINISTRATOR-OPERATIONS	478,457	475,359	475,134	(1,323)	(0.3)%
202	GENERAL SERVICES	120,907	124,215	124,162	3,255	2.7 %
203	HUMAN RESOURCES	385,113	484,387	390,825	5,712	1.5 %
204	PLANNING & DEVELOPMENT	6,000	0	0	(6,000)	(100.0)%
206	VETERANS SERVICES	242,877	249,100	248,075	5,198	2.1 %
208	EMERGENCY MANAGEMENT	527,688	413,404	412,819	(114,769)	(21.8)%
210	PARKS	1,919,601	2,270,734	2,033,065	113,464	5.9 %
211	HUMAN SERVICES	279,032	280,567	280,557	1,525	0.5 %
212	AG EXTENSION	115,769	148,996	139,212	23,443	20.2 %
216	PURCHASING	146,854	152,027	150,866	4,032	2.7 %
220	FACILITIES MANAGEMENT	3,274,137	3,494,769	3,067,142	(206,995)	(6.3)%
229	OFFICE OF MANAGEMENT AND BUDGET	326,442	321,894	319,766	(6,676)	(2.0)%
237	FPL GRANT EXPENDITURES	146,266	102,465	101,975	(44,291)	(30.3)%
238	EMERGENCY BASE GRANT	105,806	76,243	76,233	(29,573)	(28.0)%
241	COMPUTER SERVICES TRANSFER	246,006	274,240	274,128	28,122	11.4 %
246	INSURANCE PREMIUMS	283,218	283,218	283,218	0	0.0 %
250	COUNTY ANIMAL CONTROL	500,476	528,803	498,803	(1,673)	(0.3)%
251	MAILROOM/SWITCHBOARD	302,831	323,341	307,402	4,571	1.5 %
	SUB-TOTAL	\$15,261,737	\$15,761,010	\$14,885,170	(\$376,567)	(2.5)%
CONSTITUTIONAL OFFICERS						
300	CLERK OF CIRCUIT COURT	\$970,779	\$821,370	\$921,370	(\$49,409)	(5.1)%
400	TAX COLLECTOR	1,265,104	1,265,104	1,265,104	0	0.0 %
500	PROPERTY APPRAISER	2,627,782	2,627,782	2,769,794	142,012	5.4 %
600	SHERIFF	40,277,851	41,906,460	41,906,460	1,628,609	4.0 %
700	SUPERVISOR OF ELECTIONS	1,078,490	1,254,743	1,254,743	178,253	16.6 %
114	VALUE ADJUSTMENT BOARD	86,060	84,560	68,450	(17,610)	(20.5)%
600	SHERIFF- SCAAP GRANT	50,885	0	0	(50,885)	(100.0)%
600	SHERIFF - ELECTRIC	900,000	900,000	900,000	0	0.0 %
	SUB-TOTAL	\$47,254,951	\$48,960,019	\$49,085,921	\$1,830,970	3.9 %
STATE AGENCIES						
106	NEW HORIZONS	\$278,754	\$281,541	\$281,541	\$2,787	1.0 %
106	STATE HEALTH DEPARTMENT	534,521	585,271	561,247	26,726	5.0 %
110	TREASURE COAST REG. PLAN. COUNCIL	58,163	58,163	60,611	2,448	4.2 %
110	DEPT. OF JUVENILE JUSTICE	323,096	406,589	484,229	161,134	49.9 %
111	MEDICAID	952,793	1,015,392	1,016,073	63,280	6.6 %
252	ENVIRONMENTAL CONTROL BOARD	7,033	7,033	7,033	0	0.0 %
901	CIRCUIT COURT EXPENSES	13,142	13,289	13,289	147	1.1 %
901	GUARDIAN AD LITEM	13,014	13,433	13,433	419	3.2 %
903	VICTIM'S ASSISTANCE PROGRAM	66,823	66,823	66,823	0	0.0 %
903	STATE ATTORNEY	24,785	24,919	24,919	134	0.5 %
904	PUBLIC DEFENDER	4,328	3,354	3,354	(974)	(22.5)%
907	MEDICAL EXAMINER	298,663	324,199	324,199	25,536	8.6 %
	SUB-TOTAL	\$2,575,114	\$2,799,006	\$2,856,751	\$281,637	10.9 %
ECONOMIC DEVELOPMENT						
110	LOCAL JOBS GRANTS	\$13,667	\$0	\$0	(\$13,667)	(100.0)%
110	ECONOMIC DEVELOPMENT DIVISION	144,198	163,445	163,445	19,247	13.3 %
110	EDD - POSITIONING INITIATIVE	38,000	0	0	(38,000)	(100.0)%
	SUB-TOTAL	\$195,865	\$163,445	\$163,445	(\$32,420)	(16.6)%

**GENERAL FUND EXPENSE ESTIMATE FOR 2015/2016 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 4, 2015**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2015	2015/2016 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDREN'S SERVICES						
128	CHILDREN'S SERVICES	\$623,890	\$851,965	\$851,965	\$228,075	36.6 %
	SUB-TOTAL	\$623,890	\$851,965	\$851,965	\$228,075	36.6 %
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	\$137,515	\$170,000	\$159,869	\$22,254	16.2 %
137	FELLSMERE CRA	900	8,100	1,425	525	58.3 %
	SUB-TOTAL	\$138,515	\$178,100	\$161,294	\$22,779	16.4 %
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	6,000	2,000	50.0 %
110	211 PALM BEACH/TREASURE COAST, INC.	7,000	10,000	10,000	3,000	42.9 %
110	EARLY LEARNING COALITION	0	20,000	0	0	N/A
110	CHILDREN'S HOME SOCIETY - TREAS. COAST DIV.	0	30,000	0	0	N/A
110	HOLY APOSTLE CHURCH FEEDING OUTREACH	0	10,000	0	0	N/A
	SUB-TOTAL	\$31,000	\$135,000	\$36,000	\$5,000	16.1 %
QUASI-NON-PROFIT ORGANIZATIONS						
110	COMM. TRANSPORTATION COORDINATOR(SRA)	\$700,000	\$813,264	\$750,000	\$50,000	7.1 %
110	COMM TRANSPORTATION COORD.GRANTS (SRA)	2,152,409	0	0	(2,152,409)	(100.0)%
110	GIFFORD YOUTH CENTER	86,819	90,000	90,000	3,181	3.7 %
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	\$3,362,230	\$1,326,266	\$1,263,002	(\$2,099,228)	(62.4)%
	SUB-TOTAL EXPENSES	\$69,443,302	\$70,174,811	\$69,303,548	(\$139,754)	(0.2)%
199	RESERVE FOR CONTINGENCY	\$198,975	\$792,854	\$762,207	583,232	283.1 %
102	LEGAL COSTS - ALL ABOARD FLORIDA	616,000	1,100,000	1,100,000	484,000	78.6 %
199	TRANSFER OUT - TRANSPORTATION	3,943,659	3,943,659	4,461,868	518,229	13.1 %
199	TRANSFER OUT - DODGERTOWN RENOVATIONS	0	0	0	0	N/A
199	TRANSFER OUT - BEACH RESTORATION	118,235	118,235	123,947	5,712	4.8 %
199	TRANSFER OUT-EMPLOYEE HEALTH	37,516	37,516	38,676	1,160	3.1 %
199	CASH FORWARD-SEPTEMBER 30	1,732,944	1,732,944	1,732,944	0	0.0 %
	SUB-TOTAL	\$6,647,329	\$7,725,208	\$8,219,662	\$1,572,333	23.7 %
	TOTAL EXPENSES	\$76,090,631	\$77,900,019	\$77,523,210	\$1,432,579	1.9 %
2015/16	PROPOSED MILLAGE	3.3602				
2014/15	MILLAGE	3.3375		2010/11 MILLAGE	3.0892	
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	

**GENERAL FUND REVENUE ESTIMATE FOR 2015/2016 FUND 001
PROPOSED BUDGET AS OF SEPTEMBER 4, 2015**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2015	2015/2016 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$44,662,486	\$46,208,360	\$48,209,314	\$3,346,829	7.5 %
311-020	DELINQUENT AD VALOREM TAX	40,000	40,000	40,000	0	0.0 %
311-030	INTEREST TAX ROLL	2,500	2,500	2,500	0	0.0 %
329-030	DEVELOPER FEE	1,000	0	0	(1,000)	(100.0)%
331-200	PUBLIC SAFETY GRANTS	31,994	0	0	(31,994)	(100.0)%
331-207	DOJ SCAAP GRANT	50,885	0	0	(50,885)	(100.0)%
331-231	EMERGENCY MGNT PERFORMANCE GRANT	78,617	0	0	(78,617)	(100.0)%
331-410	FTA SEC 5307-SR RESOURCE ASSOC	967,175	0	0	(967,175)	(100.0)%
331-423	SECTION 5311 GRANT	71,943	0	0	(71,943)	(100.0)%
331-424	SECTION 5339 GRANT	457,662	0	0	(457,662)	(100.0)%
333-200	FED PAY-NOT TAXES-WILDLIFE	60,000	40,000	40,000	(20,000)	(33.3)%
334-232	EMPA BASE GRANT	104,964	66,000	66,000	(38,964)	(37.1)%
334-407	FDOT TRANSIT CORRIDOR GRANT	158,186	0	0	(158,186)	(100.0)%
334-420	FDOT SERVICE DEVELOPMENT	278,317	0	0	(278,317)	(100.0)%
334-450	BLOCK GRANT	81,850	0	0	(81,850)	(100.0)%
334-710	STATE LIBRARY AID GENERAL	119,180	105,000	105,000	(14,180)	(11.9)%
335-120	STATE REVENUE SHARE	1,487,763	1,515,000	1,488,000	237	0.0 %
335-130	INS. AGT. COUNTY LICENSE	42,500	37,000	37,000	(5,500)	(12.9)%
335-150	ALCOHOLIC BEV. LICENSES	55,000	58,000	58,000	3,000	5.5 %
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.0 %
335-180	HALF CENT SALES TAX	3,965,662	4,084,941	3,959,125	(6,837)	(0.2)%
335-810	EM HEALTH FAC PLAN REV	1,000	1,000	1,000	0	0.0 %
341-520	SHERIFF	459,826	0	491,527	31,701	6.9 %
347-290	OTHER PARK & REC. FEES	27,500	30,000	30,000	2,500	9.1 %
347-291	EQUIPMENT RENTALS	3,000	3,000	3,000	0	0.0 %
347-294	RENTALS-BUILDINGS	123,161	130,442	130,442	7,281	5.9 %
348-923	LAW LIBRARY	27,500	27,500	27,500	0	0.0 %
348-939	COUNTY CIVIL COURT FACILITY	48,000	48,000	48,000	0	0.0 %
349-002	VALUE ADJUSTMENT BOARD FEES	25,000	20,000	20,000	(5,000)	(20.0)%
351-012	DOMESTIC VIOLENCE	6,000	7,000	7,000	1,000	16.7 %
351-700	RADIO COMMUNICATION (F.S. 318.21(10))	120,000	140,000	140,000	20,000	16.7 %
352-010	FINES-MAIN LIBRARY	36,000	30,000	30,000	(6,000)	(16.7)%
352-011	FINES-NORTH COUNTY LIBRARY	22,000	20,000	20,000	(2,000)	(9.1)%
354-002	ENVIRONMENTAL FINES	8,000	0	0	(8,000)	(100.0)%
354-004	ANIMAL CONTROL FINES	20,000	18,000	18,000	(2,000)	(10.0)%
354-005	ANIMAL CONTROL TRAINING FINES	1,000	500	500	(500)	(50.0)%
354-011	ANIMAL IMPOUNDMENT FEES	8,000	8,000	8,000	0	0.0 %
354-012	ANIMAL REDEMPTION PENALTY	7,000	6,000	6,000	(1,000)	(14.3)%
354-016	ANIMAL BOARDING FEES	6,000	6,000	6,000	0	0.0 %
354-019	RABIES PERMITS	500	500	500	0	0.0 %
357-010	ANIMAL LICENSES	105,000	110,000	110,000	5,000	4.8 %
361-100	INTEREST INCOME	117,000	107,500	107,500	(9,500)	(8.1)%
362-010	RENTS AND ROYALTIES	50,000	30,000	30,000	(20,000)	(40.0)%
362-011	RADIO TOWER RENTS	180,000	180,000	180,000	0	0.0 %
364-041	SURPLUS SALES-FURNITURE & EQUIPMENT	5,000	5,000	5,000	0	0.0 %
366-041	FPL DISASTER PREPAREDNESS	118,527	100,527	100,527	(18,000)	(15.2)%
366-090	OTHER CONTRIBUTIONS/DONATIONS	500	0	0	(500)	(100.0)%
366-096	DONATIONS-MAIN LIBRARY	20,582	0	0	(20,582)	(100.0)%
366-100	DONATIONS-N COUNTY LIBRARY BOOKS	3,889	0	0	(3,889)	(100.0)%
369-900	OTHER MISC. REVENUE	10,177	10,000	25,585	15,408	151.4 %
369-921	NON-RESIDENT FEES-MAIN LIBRARY	2,000	1,000	1,000	(1,000)	(50.0)%
369-922	LOST CARD FEES-MAIN LIBRARY	1,000	750	750	(250)	(25.0)%
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	2,000	2,000	2,000	0	0.0 %
369-934	BRACKETT LIBRARY-PUBLIC COPY FEES	3,000	3,000	3,000	0	0.0 %
369-936	LIBRARY FINES-BRACKETT	5,500	4,500	4,500	(1,000)	(18.2)%
369-940	REIMBURSEMENTS	10,000	75,000	75,000	65,000	650.0 %
369-940	REIMBURSEMENTS-OPER	135,234	0	0	(135,234)	(100.0)%
369-941	MISC. REVENUE-MAIN LIBRARY	3,000	4,000	4,000	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	4,500	4,500	4,500	0	0.0 %
369-960	INTERDEPARTMENTAL REIMBURSEMENTS	3,375,000	3,375,000	3,475,000	100,000	3.0 %
369-951	INTERDEPARTMENTAL CHARGES	242,377	298,286	298,286	55,909	23.1 %
369-960	FAIRGROUND FEES	110,000	105,000	105,000	(5,000)	(4.5)%
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	15,573,228	16,272,619	15,731,837	158,609	1.0 %
389-030	LESS 5% EST. RECEIPTS	(2,826,536)	(2,876,266)	(2,999,028)	(172,492)	(6.1)%
389-040	CASH FORWARD - FUND ALL ABOARD FLORIDA	500,000	1,100,000	1,100,000	600,000	120.0 %
389-040	CASH FORWARD OCTOBER 1	4,017,693	3,634,845	3,709,845	(307,848)	(7.7)%
TOTAL REVENUES		\$76,090,631	\$75,656,505	\$77,523,210	\$1,432,579	1.9 %

2015/16	PROPOSED MILLAGE	3.3602			
2014/15	MILLAGE	3.3376		2010/11 MILLAGE	3.0892
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

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

MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2015/2016 FUND 004
 PROPOSED BUDGET AS OF SEPTEMBER 4, 2015

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2015	2015/2016 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
102	COUNTY ATTORNEY - FMPA LITIGATION	\$0	\$171,500	\$50,000	\$50,000	N/A
104	NORTH COUNTY AQUATIC CENTER	828,101	787,901	779,501	(48,200)	(5.8)%
105	GIFFORD AQUATIC CENTER	360,062	402,711	364,732	4,670	1.3%
108	RECREATION	899,371	955,132	922,664	23,313	2.6%
115	INTERGENERATIONAL FACILITY	0	0	150,000	150,000	N/A
116	OCEAN RESCUE	815,724	784,032	779,450	(36,274)	(4.4)%
161	SHOOTING RANGE	404,509	411,595	410,996	6,487	1.6%
204	PLANNING AND DEVELOPMENT	210,669	215,169	216,009	5,340	2.5%
205	COUNTY PLANNING	994,569	846,789	846,711	(147,858)	(14.9)%
207	CODE ENFORCEMENT	339,040	432,404	428,975	89,935	26.5%
210	PARKS	91,121	102,733	98,768	7,647	8.4%
214	ROADS AND BRIDGES	61,587	0	0	(61,587)	(100.0)%
234	TELECOMMUNICATIONS	104,689	197,328	115,322	10,633	10.2%
400	TAX COLLECTOR	80,000	80,000	80,000	0	0.0%
SUB-TOTAL EXPENSES		\$5,189,442	\$5,388,295	\$5,243,549	\$54,107	1.0%
199	GENERAL AND ADMIN. EXPENSE	\$321,481	\$347,649	\$339,867	\$18,388	5.7%
199	TRANSFER OUT- TRANSPORTATION	4,629,513	4,629,513	4,737,881	108,368	2.3%
199	TRANSFER OUT- G.F./LAW ENFORCEMENT	15,573,228	16,272,619	15,731,837	158,669	1.0%
199	RESERVE FOR CONTINGENCY	0	294,811	293,055	293,055	N/A
199	CASH FORWARD-SEPTEMBER 30	278,681	0	278,681	0	0.0%
TOTAL EXPENSES		\$25,992,345	\$26,932,887	\$26,624,870	\$632,525	2.4%

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2015/2016 FUND 004
 PROPOSED BUDGET AS OF SEPTEMBER 4, 2015

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2015	2015/2016 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$7,969,714	\$8,209,805	\$8,505,209	\$535,455	6.7%
311-020	DELINQUENT AD VAL. TAX	10,000	10,000	10,000	0	0.0%
311-030	INTEREST TAX ROLL	500	500	500	0	0.0%
315-100	COMMUNICATIONS SVCS TAX	1,150,000	1,175,000	1,175,000	25,000	2.2%
316-000	LOCAL BUSINESS TAX	180,000	180,000	180,000	0	0.0%
322-010	BUILDING PERMITS-COUNTY	185,000	192,000	192,000	7,000	3.8%
323-100	FRANCHISE FEE-ELEC	6,875,000	6,800,000	6,800,000	(75,000)	(1.1)%
323-300	FRANCHISE FEE-H2O	1,615,000	1,550,000	1,550,000	(65,000)	(4.0)%
323-400	FRANCHISE FEE-NATURAL GAS	80,000	85,000	85,000	5,000	6.3%
323-700	SOLID WASTE FEE	470,000	440,000	440,000	(30,000)	(6.4)%
329-020	TREE ORDINANCE	10,000	15,000	15,000	5,000	50.0%
334-410	TRANSPORTATION DISADVANTAGED GRANT	15,000	0	0	(15,000)	(100.0)%
335-120	STATE REVENUE SHARE	1,517,819	1,545,000	1,612,000	94,181	6.2%
335-140	MOBILE HOME LICENSES	105,000	107,500	107,500	2,500	2.4%
335-180	HALF CENT SALES TAX	3,965,962	4,064,941	4,376,875	409,913	10.3%
347-201	GIFFORD DAILY POOL FEES	17,000	15,000	15,000	(2,000)	(11.8)%
347-202	GIFFORD POOL PASSPORTS	2,000	2,000	2,000	0	0.0%
347-203	GIFFORD POOL CONCESSIONS	6,500	6,500	6,500	0	0.0%
347-204	GIFFORD POOL RENTALS	7,000	8,000	8,000	1,000	14.3%
347-207	N. COUNTY YOUTH ATHLETICS	7,000	6,000	6,000	(1,000)	(14.3)%
347-208	N. COUNTY ADULT ATHLETICS	10,000	12,000	12,000	2,000	20.0%
347-209	N. COUNTY CONCESSIONS	500	0	0	(500)	(100.0)%
347-210	PROGRAM ACTIVITY FEES	3,000	1,500	1,500	(1,500)	(50.0)%
347-212	SUMMER/HOLIDAY CAMP FEES	1,500	1,000	1,000	(500)	(33.3)%
347-213	N. C. (HOBART PARK) RENTALS	4,000	2,500	2,500	(1,500)	(37.5)%
347-214	PROGRAM ACTIVITY FEES	3,000	4,500	4,500	1,500	50.0%
347-216	S. COUNTY YOUTH ATHLETICS	55,000	50,000	50,000	(5,000)	(9.1)%
347-217	S. COUNTY ADULT ATHLETICS	38,000	31,000	31,000	(7,000)	(18.4)%
347-219	S. COUNTY PARK RENTALS	7,000	2,000	2,000	(5,000)	(71.4)%
347-220	GIFFORD POOL-TAX EXEMPT	9,000	9,000	9,000	0	0.0%
347-222	GIFFORD POOL NON-TAXABLE	6,000	12,000	12,000	6,000	100.0%
347-223	N. COUNTY POOL DAILY FEES	100,000	95,000	95,000	(5,000)	(5.0)%
347-224	N. COUNTY POOL PASSPORTS	40,000	40,000	40,000	0	0.0%
347-225	N. COUNTY POOL CONCESSIONS	2,500	4,000	4,000	1,500	60.0%
347-226	N. COUNTY POOL MISC. FEES	1,000	1,000	1,000	0	0.0%
347-227	N. COUNTY POOL NON-TAXABLE	27,500	30,000	30,000	2,500	9.1%
347-228	N. COUNTY POOL RENTALS	22,000	25,000	25,000	3,000	13.6%
347-230	N.C. TAX EXEMPT SPECIAL	20,000	22,500	22,500	2,500	12.5%
347-272	N.C. POOL % SHARE CONCESSIONS	3,500	4,000	4,000	500	14.3%
347-273	S. COUNTY PARK % SHARE CONCESSIONS	1,000	1,000	1,000	0	0.0%
347-276	N. COUNTY PARK % SHARE CONCESSIONS	0	500	500	500	N/A
347-281	INTERGENERATIONAL FACILITY PROGRAM FEES	0	0	10,000	10,000	N/A
347-501	RIFLE RANGE	90,000	85,000	85,000	(5,000)	(5.6)%
347-502	PISTOL RANGE	105,000	100,000	100,000	(5,000)	(4.8)%

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2015/2016 FUND 004
 PROPOSED BUDGET AS OF SEPTEMBER 4, 2015

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2015	2015/2016 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
347-504	5-STAND	\$12,000	\$8,000	\$8,000	(\$4,000)	(33.3)%
347-505	ARCHERY 50 YARD	1,000	1,000	1,000	0	0.0 %
347-506	ARCHERY COURSE	500	500	500	0	0.0 %
347-508	JUNIOR INSTRUCTION	11,000	11,000	11,000	0	0.0 %
347-520	AMMUNITION SALES	40,000	40,000	40,000	0	0.0 %
347-521	ACCESSORIES SALES	35,000	35,000	35,000	0	0.0 %
347-530	MISC SALES	2,500	1,000	1,000	(1,500)	(60.0)%
354-008	CODE ENFORCEMENT FINES	105,000	125,000	145,000	40,000	38.1 %
361-100	INTEREST INCOME	47,500	47,500	39,569	(7,931)	(16.7)%
369-900	OTHER MISC. REVENUE	6,170	5,000	0	(6,170)	(100.0)%
369-900	OTHER MISC. REV. - VERO CODGERS	3,284	0	0	(3,284)	(100.0)%
369-900	PHOTO COMMS	1,500	1,500	1,500	0	0.0 %
369-940	REIMBURSEMENTS	15,000	10,000	10,000	(5,000)	(33.3)%
369-940	REIMBURSEMENTS-OPEB	6,599	0	0	(6,599)	(100.0)%
389-030	LESS 5% EST. RECEIPTS	(1,251,088)	(1,262,512)	(1,296,083)	(44,995)	3.8 %
389-040	CASH FORWARD OCTOBER 1	2,218,385	1,984,300	1,999,300	(219,085)	(9.9)%
TOTAL REVENUES		\$25,992,345	\$25,972,034	\$26,624,870	\$632,525	2.4 %

2015/16	PROPOSED MILLAGE	1.0733		
2014/15	MILLAGE	1.0733	2010/11 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

***TRANSPORTATION
FUND***

**TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2015/2016 FUND 111
PROPOSED BUDGET AS OF SEPTEMBER 4, 2015**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2015	2015/2016 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
214	ROAD AND BRIDGE	\$7,921,725	\$8,021,613	\$7,244,686	(\$677,039)	(8.5)%
243	PUBLIC WORKS	333,366	286,692	286,692	(46,674)	(14.0)%
244	COUNTY ENGINEERING	1,925,200	2,083,014	1,972,975	47,775	2.5%
245	TRAFFIC ENGINEERING	2,140,805	2,683,179	2,413,961	273,356	12.8%
281	STORMWATER	859,498	1,743,681	599,831	(259,667)	(30.2)%
SUB-TOTAL EXPENSES		\$13,180,394	\$14,818,159	\$12,518,145	(\$662,249)	(5.0)%
199	GENERAL & ADMIN. EXPENSE	\$722,716	\$763,617	\$757,436	\$34,720	4.8%
199	TRANSFER OUT- FLEET	75,000	75,000	25,000	(50,000)	(59.7)%
199	TRANSFER OUT-OSPREY MARSH	75,990	82,667	82,667	5,677	8.8%
199	RESERVE FOR CONTINGENCY	124,569	328,720	327,121	202,552	162.6%
199	CASH FORWARD SEPTEMBER 30	600,000	600,000	600,000	0	0.0%
TOTAL EXPENSES		\$14,778,669	\$16,668,163	\$14,310,369	(\$468,300)	(3.2)%

**TRANSPORTATION FUND REVENUE ESTIMATE FOR 2015/2016 FUND 111
PROPOSED BUDGET AS OF SEPTEMBER 4, 2015**

#	ACCOUNT NAME	BUDGET AS OF 3/31/2015	2015/2016 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
325-101	CAPITAL IMPROVEMENT ASSESSMENT	\$75,000	\$65,000	\$65,000	(\$10,000)	(13.3)%
329-090	OTHER LICENSES & PERMITS	105,000	60,000	120,000	15,000	14.3%
334-303	STATE DEP PHYSICAL ENVR GRANT	175,000	0	0	(175,000)	(100.0)%
334-401	FDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	220,000	220,000	196,330	(23,670)	(10.8)%
335-420	CONSTITUTIONAL GAS TAX	1,575,000	1,600,000	1,620,000	45,000	2.9%
335-440	COUNTY GAS TAX	700,000	710,000	710,000	10,000	1.4%
335-491	FUEL TAX REIMBURSEMENT	80,000	80,000	80,000	0	0.0%
341-300	SAL E/MAPS AND PUBLICATIONS	8,000	6,000	6,000	(2,000)	(25.0)%
344-003	WATER/SEWER PAVING SYSTEMS	35,000	35,000	35,000	0	0.0%
349-003	PRD APPLICATION	4,000	5,000	5,000	1,000	25.0%
349-010	REIMBURSEMENT MPO	50,000	50,000	50,000	0	0.0%
361-100	INTEREST INCOME	20,000	20,000	20,000	0	0.0%
361-110	INTEREST - ASSESSMENTS	10,000	12,000	12,000	2,000	20.0%
362-010	RENTS & ROYALTIES	19,500	19,500	19,500	0	0.0%
369-900	OTHER MISC. INCOME	15,000	10,000	10,000	(5,000)	(33.3)%
369-940	REIMBURSEMENTS	75,000	85,000	85,000	10,000	13.3%
369-940	REIMBURSEMENTS-OPER	19,104	0	0	(19,104)	(100.0)%
369-943	TRAFFIC SIGN PRODUCTION	50,000	50,000	50,000	0	0.0%
369-950	INTERDEPARTMENT REIMBURSE	275,000	250,000	275,000	0	0.0%
381-020	FUND TRANSFERS/G.T.	3,943,659	3,943,659	4,461,888	518,229	13.1%
381-020	FUND TRANSFERS/M.S.T.U.	4,029,513	4,629,513	4,737,861	108,388	2.3%
389-030	LESS 5% FST. RECEIPTS	(171,780)	(162,875)	(154,191)	17,589	(10.2)%
389-040	CASH FORWARD - OCTOBER 1	2,866,673	1,905,961	1,905,961	(960,712)	(33.5)%
TOTAL REVENUES		\$14,778,669	\$13,633,758	\$14,310,369	(\$468,300)	(3.2)%

***EMERGENCY
SERVICES
DISTRICT***

**EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2015/2016 FUND 114
PROPOSED BUDGET AS OF SEPTEMBER 4, 2015**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2015	2015/2016 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	\$14,351,992	\$15,951,491	\$16,993,668	\$2,641,676	18.4 %
120	FIRE RESCUE - BENEFITS	5,684,836	7,790,768	8,082,343	1,397,507	20.9 %
120	FIRE RESCUE - OPERATING	4,422,093	4,538,468	4,384,719	(37,374)	(0.8)%
120	FIRE RESCUE - HYDRANT MAINTENANCE	145,826	145,826	145,826	0	0.0 %
120	FIRE RESCUE - CAPITAL	4,316,165	3,240,912	1,690,912	(3,225,253)	(74.7)%
120	FIRE RESCUE - OTHER USES	1,875,732	3,021,414	1,471,904	(403,828)	(21.5)%
120	STATE FOREST SERVICE	13,822	13,822	13,822	0	0.0 %
TOTAL EXPENSES		\$31,810,466	\$34,702,701	\$32,183,194	\$372,728	1.2 %

**EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2014/2015 FUND 114
PROPOSED BUDGET AS OF SEPTEMBER 4, 2015**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2015	2015/2016 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	\$21,739,574	\$22,391,761	\$26,500,260	\$4,760,686	21.9 %
311-020	DELINQUENT AD VALOREM TAXES	35,000	35,000	35,000	0	0.0 %
311-030	INTEREST TAX ROLL	1,500	1,500	1,500	0	0.0 %
334-290	EMS GRANT	25,048	0	0	(25,048)	(100.0)%
335-230	FIREMANS SUPPLEMENTAL COMPENSATION	45,000	47,500	47,500	2,500	5.6 %
342-210	BURN PERMIT FEES	7,000	7,000	7,000	0	0.0 %
342-220	FIRE PROTECTION SERVICES	138,317	138,317	138,317	0	0.0 %
342-230	FIRE SAFETY INSPECTION/PLAN REVIEW	112,500	140,000	140,000	27,500	24.4 %
342-320	ALS SPECIAL EVENTS	10,000	12,000	12,000	2,000	20.0 %
342-610	ALS CHARGES	5,300,000	5,150,000	5,150,000	(150,000)	(2.8)%
354-018	FALSE FIRE ALARM	11,000	12,000	12,000	1,000	9.1 %
361-100	INTEREST INCOME	37,500	30,000	30,000	(7,500)	(20.0)%
369-900	OTHER MISC. REVENUE	20,257	20,000	19,811	(446)	(2.2)%
369-940	REIMBURSEMENTS	59,875	20,000	20,000	(39,875)	(66.6)%
369-940	REIMBURSEMENTS-OP/EB	3,097	0	0	(3,097)	(100.0)%
SUB-TOTAL		\$27,545,668	\$28,005,078	\$32,113,388	\$4,567,720	16.6 %
389-030	LESS 5% EST. REC'DPTS	(\$1,375,876)	(\$1,400,254)	(\$1,605,669)	(\$229,793)	16.7 %
389-040	CASH FORWARD - CAPITAL ITEMS	0	0	0	0	N/A
389-040	CASH FORWARD	5,640,674	1,675,475	1,675,475	(3,965,199)	(70.3)%
TOTAL REVENUES		\$31,810,466	\$28,280,299	\$32,183,194	\$372,728	1.2 %

2015/16	PROPOSED MILLAGE	2.2551		2010/11 MILLAGE	1.7148
2014/15	MILLAGE	1.9799		2009/10 MILLAGE	1.7148
2013/14	MILLAGE	1.9799		2008/09 MILLAGE	1.7148
2012/13	MILLAGE	1.7148		2007/08 MILLAGE	1.7201
2011/12	MILLAGE	1.7148			

***ENVIRONMENTALLY
SENSITIVE
LAND ACQUISITION BOND***

2015/2016 PROPOSED BUDGET
 LAND ACQUISITION BONDS - 2004 REFERENDUM
 FUND 245

REVENUES:		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
245031-311010	CURRENT AD VALOREM TAX	\$4,966,060	\$4,755,669	(\$210,391)	(4.2)%
245037-361100	INTEREST INCOME	7,953	5,000	(2,953)	(37.1)%
245039-389030	LESS 5% EST. RECEIPTS	(248,701)	(238,033)	10,668	(4.3)%
245039-389040	CASH FORWARD	25,217	15,000	(10,217)	(40.5)%
TOTAL REVENUES		\$4,750,529	\$4,537,636	(\$212,893)	(4.5)%

EXPENSES:					
24511717-077110	PRINCIPAL-DEBT SERVICE	\$3,390,000	\$3,888,000	\$498,000	14.7 %
24511717-077210	INTEREST DEBT SERVICE	1,204,713	474,614	(730,099)	(60.6)%
24511717-077310	OTHER DEBT SERVICE COSTS	10,000	10,000	0	0.0 %
24511717-099060	TRANSFER PROPERTY APPRAISER	70,816	72,973	2,157	3.0 %
24511717-099070	TRANSFER TAX COLLECTOR	50,000	50,000	0	0.0 %
24511786-099920	CASH FORWARD-SEPTEMBER 30TH	25,000	42,049	17,049	68.2 %
TOTAL EXPENSES		\$4,750,529	\$4,537,636	(\$212,893)	(4.5)%

2015/16 PROPOSED MILLAGE	0.3315
2014/15 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

2015/2016 PROPOSED BUDGET
 SOLID WASTE DISPOSAL DISTRICT
 FUND 411

REVENUES:		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-410	GARBAGE/SOLID WASTE SALES	\$50,000	\$80,000	\$30,000	60.0 %
343-420	DEMOLITION CHARGES	900,000	1,050,000	150,000	16.7 %
343-430	TIRE DUMPING CHARGES	37,000	35,000	(2,000)	(5.4)%
343-440	ASH BYPRODUCT CHARGES	30,000	10,000	(20,000)	(66.7)%
343-450	RECYCLING SALES	500,000	0	(500,000)	(100.0)%
343-460	CHIPPED TREE DEBRIS SALES	0	0	0	N/A
343-470	SEPTAGE/SLUDGE DISPOSAL	150,000	150,000	0	0.0 %
343-480	LANDFILL GAS SALES	30,000	0	(30,000)	(100.0)%
343-499	EMISSION REDUCTION PROCEEDS	30,000	0	(30,000)	(100.0)%
343-920	LOT CLEARING REVENUE	60,000	70,000	10,000	16.7 %
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	9,596,204	11,518,232	1,922,028	20.0 %
363-140	LANDFILL ASSESSMENTS	100,000	100,000	0	0.0 %
369-940	REIMBURSEMENTS	0	0	0	N/A
369-940	REIMBURSEMENTS-OPEB	1,388	0	(1,388)	(100.0)%
389-030	LESS 5% EST. RECEIPTS	(583,005)	(659,437)	(76,432)	13.1 %
389-040	CASH FORWARD - OCT. 1	608,135	608,134	(1)	(0.0)%
TOTAL REVENUES		\$11,685,228	\$13,137,435	\$1,452,207	12.4 %

EXPENSES:

217	LANDFILL	\$5,997,864	\$7,051,442	\$1,053,558	17.6 %
255	RECYCLING	6,417,934	6,896,133	478,199	7.5 %
SUB-TOTAL EXPENSES		\$12,415,818	\$13,947,575	\$1,531,757	12.3 %
LESS CAPITAL OUTLAY		(730,590)	(810,140)	(79,550)	10.9 %
TOTAL EXPENSES		\$11,685,228	\$13,137,435	\$1,452,207	12.4 %

COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)	\$34.05	\$35.55	\$1.50	4.4 %
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)	\$49.96	\$64.13	\$14.17	28.4 %
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)	\$79.94	\$102.61	\$22.67	28.4 %
READINESS-TO-USE FEE - (W.G.U)	\$19.37	\$19.96	\$0.59	3.0 %
LANDFILL ASH DISPOSAL FEE	\$19.06	\$19.31	\$0.25	1.3 %
NUMBER OF W.G.U.'s	226,208	227,784	1,576	0.7 %

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

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

2015/2016 PROPOSED BUDGET
 EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
 FUND 171

<u>REVENUES:</u>		2014/2015 BUDGET	PROPOSED 2015/2016	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	19,003	0	(19,003)	(100.0)%
TOTAL REVENUES		\$19,943	\$940	(\$19,003)	(95.3)%

<u>EXPENSES:</u>		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
17128041-066340	DRAINAGE SYSTEMS	\$883	\$883	\$0	0.0 %
17128041-066340-15017	EAST GIFFORD DRAINAGE	19,000	0	(19,000)	(100.0)%
17128041-099060	BUDG TRANSFER-PROPERTY APPR	45	42	(3)	(6.7)%
17028081-099940	COMMISSIONS AND FEES	15	15	0	0.0 %
TOTAL EXPENSES		\$19,943	\$940	(\$19,003)	(95.3)%

\$10.00 PER PARCEL ACRE IN 2015/2016
 \$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
 \$15.00 PER PARCEL ACRE IN 2009/2010
 \$15.00 PER PARCEL ACRE IN 2008/2009
 \$15.00 PER PARCEL ACRE IN 2007/2008

2015/2016 PROPOSED BUDGET
 OCEANSIDE STREET PAVING
 FUND 179

<u>REVENUES:</u>		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
179-000-363-120.00	SERVICE ASSESSMENT	\$0	\$14,940	\$14,940	N/A
179-000-389-030.00	LESS 5% ESTIMATED RECEIPTS	0	(747)	(747)	N/A
	CASH FORWARD-OCTOBER 1	0	0	0	N/A
TOTAL REVENUES		\$0	\$14,193	\$14,193	N/A

<u>EXPENSES:</u>		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
17928041-033140	GENERAL & ADMIN	\$0	\$80	\$80	N/A
17928041-034910	LEGAL ADS	0	34	\$34	N/A
17928041-035310	PAVING MATERIALS	0	14,000	\$14,000	N/A
17928041-099060	BUDG TRANSFER-PROPERTY APPR	0	16	\$16	N/A
17928081-099940	COMMISSIONS AND FEES	0	10	\$10	N/A
17928081-099910	RESERVE FOR CONTINGENCY	0	53	\$53	N/A
TOTAL EXPENSES		\$0	\$14,193	\$14,193	N/A

\$415.00 PER LOT IN 2015/2016

2015/2016 PROPOSED BUDGET
 VERO LAKE ESTATES M.S.B.U.
 FUND 185

<u>REVENUES:</u>		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
185037-361100	INTEREST - INVESTMENTS C & CE	\$3,000	\$3,000	\$0	0.0 %
185036-363120	SERVICE ASSESSMENT	254,000	251,000	(3,000)	(1.2)%
185039-389030	LESS 5% ESTIMATED RECEIPTS	(12,850)	(12,700)	150	(1.2)%
185039-389040	CASH FORWARD - OCT. 1	686,492	265,000	(421,492)	(61.4)%
TOTAL REVENUES		\$930,642	\$506,300	(\$424,342)	(45.6)%

EXPENSES:

18521441-034310	ELECTRIC SERVICES	\$16,000	\$16,000	\$0	0.0 %
18521441-066340	DRAINAGE SYSTEMS	10,000	10,812	812	8.1 %
18521441-099940	COMMISSION AND FEES	2,334	2,334	0	0.0 %
18521481-099060	BUD. TRANSFER PROP. APPR.	2,308	2,154	(154)	(6.7)%
18521481-035510	PETITION MILLINGS	900,000	475,000	(425,000)	(47.2)%
TOTAL EXPENSES		\$930,642	\$506,300	(\$424,342)	(45.6)%

\$ 50.00 PER PARCEL ACRE IN 2015/16
 \$ 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

FY 2015/2016 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	179 OCEANSIDE ⁽¹⁾	180 OSLO PARK ⁽¹⁾	181 GIFFORD	182 LAUREL- WOOD	183 ROCK- RIDGE	184 VERO HIGH.	186 PORPOISE POINT
REVENUES								
361-100	INTEREST INCOME	\$0	\$0	\$200	\$20	\$150	\$100	\$40
363-120	SERVICE ASSESSMENTS	2,394	42,535	71,825	7,590	3,104	82,863	363
381-020	FUND TRANSFERS IN	0	0	0	0	0	0	
389-030	LESS 5% EST. RECEIPTS	(120)	(2,127)	(3,601)	(381)	(163)	(4,148)	(20)
389-040	CASH FORWARD-OCTOBER 1		0	9,032	234	536	0	230
	TOTAL	\$2,274	\$40,408	\$77,456	\$7,463	\$3,627	\$78,815	\$613

EXPENSES								
033-140	GENERAL & ADMIN.	\$80	\$675	\$1,000	\$250	\$150	\$1,000	\$80
034-310	ELECTRICAL SERVICES	2,100	37,684	74,595	6,963	3,156	75,168	419
034-910	LEGAL ADS	34	90	90	90	90	90	90
099-060	BUD. TRANS. PROP. APPR.	19	753	1,041	115	176	1,077	14
099-910	RESERVE FOR CONTINGENCY	31	706	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	0	0	30	0	5	719	0
099-940	COMMISSIONS & FEES	10	500	700	45	50	761	10
	TOTAL	\$2,274	\$40,408	\$77,456	\$7,463	\$3,627	\$78,815	\$613

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2015/16 - PER PARCEL/ACRE/LOT	\$57.00	\$25.47	\$25.00	\$30.00	\$8.00	\$33.00	\$11.00
BUDGET 2014/15 - PER PARCEL/ACRE	\$0	\$0	\$25.00	\$30.00	\$8.00	\$33.00	\$11.00
BUDGET 2013/14 - PER PARCEL/ACRE	\$0	\$0	\$25.00	\$23.00	\$8.00	\$28.00	\$11.00
BUDGET 2012/13 - PER PARCEL/ACRE	\$0	\$0	\$25.00	\$18.00	\$8.00	\$23.00	\$11.00
BUDGET 2011/12 - PER PARCEL/ACRE	\$0	\$0	\$25.00	\$18.00	\$8.00	\$23.00	\$11.00
BUDGET 2010/11 - PER PARCEL/ACRE	\$0	\$0	\$25.00	\$18.00	\$8.00	\$23.00	\$11.00
BUDGET 2009/10 - PER PARCEL/ACRE	\$0	\$0	\$25.00	\$18.00	\$10.00	\$23.00	\$13.00
BUDGET 2008/09 - PER PARCEL/ACRE	\$0	\$0	\$25.00	\$18.00	\$10.00	\$23.00	\$13.00
BUDGET 2007/08 - PER PARCEL/ACRE	\$0	\$0	\$21.00	\$18.00	\$10.00	\$23.00	\$13.00

(1) These districts charge on a per lot basis.
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FY 2015/2016 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	187 SINGLE ST. LIGHTS	188 LAUREL COURT	189 TIERRA LINDA	190 VERO SHORES	191 IXORA	192 POINCIANA PARK	193 ROSELAND ROAD
REVENUES								
361-100	INTEREST INCOME	\$10	\$10	\$20	\$30	\$40	\$35	\$40
363-120	SERVICE ASSESSMENTS	2,440	837	1,407	3,933	4,675	12,896	732
381-020	FUND TRANSFERS IN	0						
389-030	LESS 5% EST. RECEIPTS	(123)	(42)	(71)	(198)	(236)	(647)	(39)
389-040	CASH FORWARD-OCTOBER 1	3	318	1,215	2,439	2,311	2,916	2,434
	TOTAL	\$2,330	\$1,123	\$2,571	\$6,204	\$6,790	\$15,200	\$3,167

EXPENSES								
033-140	GENERAL & ADMIN.	\$50	\$80	\$80	\$100	\$100	\$250	\$75
034-310	ELECTRICAL SERVICES	2,280	949	2,340	5,888	6,411	14,605	2,743
034-910	LEGAL ADS	0	65	90	60	90	70	45
099-060	BUD. TRANS. PROP. APPR.	0	14	30	93	125	180	267
099-910	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	0	0	1	3	4	5	7
099-940	COMMISSIONS & FEES	0	15	30	60	60	90	30
	TOTAL	\$2,330	\$1,123	\$2,571	\$6,204	\$6,790	\$15,200	\$3,167

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2015/16 - PER PARCEL/ACRE/LOT	N/A	\$27.00	\$21.00	\$19.00	\$17.00	\$32.00	\$1.00
BUDGET 2014/15 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$17.00	\$32.00	\$1.00
BUDGET 2013/14 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$17.00	\$32.00	\$1.00
BUDGET 2012/13 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$17.00	\$28.00	\$1.00
BUDGET 2011/12 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$17.00	\$28.00	\$1.00
BUDGET 2010/11 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$17.00	\$28.00	\$1.00
BUDGET 2009/10 - PER PARCEL/ACRE	N/A	\$27.00	\$23.00	\$21.00	\$19.00	\$28.00	\$1.50
BUDGET 2008/09 - PER PARCEL/ACRE	N/A	\$27.00	\$23.00	\$21.00	\$19.00	\$28.00	\$1.50
BUDGET 2007/08 - PER PARCEL/ACRE	N/A	\$25.00	\$23.00	\$21.00	\$19.00	\$28.00	\$1.50

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FY 2015/2016 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	194 WHISPERING PINES	195 MOORINGS	196 WALKER'S GLEN	197 GLENDALE LAKES	198 FLORALTON BEACH	199 WEST WABASSO
REVENUES							
361-100	INTEREST INCOME	\$20	\$275	\$25	\$15	\$10	\$40
363-120	SERVICE ASSESSMENTS	1,120	12,140	1,342	3,360	2,700	7,833
381-020	FUND TRANSFERS IN						
389-030	LESS 5% EST. RECEIPTS	(57)	(621)	(68)	(169)	(136)	(394)
389-040	CASH FORWARD-OCTOBER 1	538	7,084	785	720		500
	TOTAL	\$1,621	\$18,878	\$2,084	\$3,926	\$2,574	\$7,979

EXPENSES							
033-140	GENERAL & ADMIN.	\$75	\$500	\$75	\$75	\$75	\$100
034-310	ELECTRICAL SERVICES	1,433	17,420	1,860	3,720	2,300	6,060
034-910	LEGAL ADS	50	90	90	50	45	100
099-060	BUD. TRANS. PROP. APPR.	32	552	29	40	22	142
099-910	RESERVE FOR CONTINGENCY	0	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	1	16	0	1	107	1,417
099-940	COMMISSIONS & FEES	30	300	30	40	25	160
	TOTAL	\$1,621	\$18,878	\$2,084	\$3,926	\$2,574	\$7,979

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2015/16 - PER PARCEL/ACRE/LOT	\$16.00	\$10.00	\$22.00	\$40.00	\$50.00	\$21.00
BUDGET 2014/15 - PER PARCEL/ACRE	\$16.00	\$10.00	\$22.00	\$40.00	\$50.00	\$21.00
BUDGET 2013/14 - PER PARCEL/ACRE	\$16.00	\$10.00	\$22.00	\$40.00	\$45.00	\$21.00
BUDGET 2012/13 - PER PARCEL/ACRE	\$16.00	\$10.00	\$22.00	\$40.00	\$38.00	\$21.00
BUDGET 2011/12 - PER PARCEL/ACRE	\$16.00	\$10.00	\$22.00	\$40.00	\$38.00	\$21.00
BUDGET 2010/11 - PER PARCEL/ACRE	\$16.00	\$10.00	\$22.00	\$40.00	\$38.00	\$21.00
BUDGET 2009/10 - PER PARCEL/ACRE	\$18.00	\$12.00	\$24.00	\$40.00	\$38.00	\$21.00
BUDGET 2008/09 - PER PARCEL/ACRE	\$18.00	\$12.00	\$24.00	\$40.00	\$38.00	\$21.00
BUDGET 2007/08 - PER PARCEL/ACRE	\$18.00	\$12.00	\$24.00	\$38.00	\$29.00	\$21.00

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

2015/2016 PROPOSED BUDGET
 GOLF COURSE
 FUND 418

REVENUES:		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE % INCREASE (DECREASE) (DECREASE)
343-670	MISC. INCOME	\$1,000	\$1,000	\$0 0.0 %
347-231	PRO SHOP SALES	230,000	250,000	20,000 8.7 %
347-232	9 HOLE CARD FEES	160,000	160,000	0 0.0 %
347-233	18 HOLE CARD FEES	505,000	505,000	0 0.0 %
347-234	9 HOLE NON-CARD FEES	90,000	90,000	0 0.0 %
347-235	18 HOLE NON-CARD FEES	360,000	360,000	0 0.0 %
347-236	9 HOLE CART FEES	100,000	105,000	5,000 5.0 %
347-237	18 HOLE CART FEES	800,000	810,000	10,000 1.3 %
347-238	PULL CART FEES	1,800	1,500	(300) (16.7)%
347-239	ID CARD	90,000	90,000	0 0.0 %
347-241	JUNIOR FEES	1,000	1,000	0 0.0 %
347-242	RANGE FEES	65,000	80,000	15,000 23.1 %
347-246	COUPON	20,000	0	(20,000) (100.0)%
347-247	TWILIGHT PM	410,000	360,000	(50,000) (12.2)%
347-248	RAINCHECK REDEMPTIONS	(10,000)	(20,000)	(10,000) 100.0 %
347-249	GOLF CLUB RENTALS	24,000	22,000	(2,000) (8.3)%
347-250	HANDICAPPING SERVICE	7,500	7,500	0 0.0 %
347-251	TOURNAMENT FEE	55,000	60,000	5,000 9.1 %
347-252	PGA PRO RATE	12,000	12,000	0 0.0 %
347-254	DISCOUNT CARDS	5,000	3,000	(2,000) (40.0)%
361-100	INTEREST INCOME	3,000	2,000	(1,000) (33.3)%
362-012	SNACK BAR RENT	22,430	27,000	4,570 20.4 %
366-090	OTHER CONTRIBUTIONS-OPEB	463	0	(463) (100.0)%
366-098	PROMOTIONS	1,000	1,000	0 0.0 %
389-030	LESS 5% EST. RECEIPTS	(147,710)	(146,400)	1,310 (0.9)%
389-040	CASH FORWARD - OCT. 1	2,796	0	(2,796) (100.0)%
TOTAL REVENUES		\$2,809,279	\$2,781,600	(\$27,679) (1.0)%

EXPENSES:

221	OPERATIONS	\$1,352,896	\$1,370,901	\$18,006 1.3 %
236	CLUBHOUSE	1,513,384	1,410,699	(102,685) (6.8)%
SUB-TOTAL EXPENSES		\$2,866,279	\$2,781,600	(\$84,679) (3.0)%
LESS CAPITAL OUTLAY		(57,000)	0	(57,000) (100.0)%
TOTAL EXPENSES		\$2,809,279	\$2,781,600	(\$27,679) (1.0)%

2015/2016 PROPOSED BUDGET
 BUILDING DEPARTMENT
 FUND 441

<u>REVENUES:</u>		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
322-010	BUILDING PERMITS - COUNTY	\$1,754,367	\$2,000,000	\$245,633	14.0 %
322-011	BUILDING PERMITS - CITY	300,000	350,000	50,000	16.7 %
322-030	PLAN EXAM FEE - COUNTY	55,000	57,500	2,500	4.5 %
322-031	PLAN EXAM FEE - CITY	3,000	0	(3,000)	(100.0)%
322-050	PERMIT REINSPECTON FEE-COUNTY	28,000	37,500	9,500	33.9 %
322-051	PERMIT REINSPECTON FEE-CITY	4,000	7,000	3,000	75.0 %
329-050	COMPETENCY CARD FEES	35,000	40,000	5,000	14.3 %
341-300	SALE/MAPS AND PUBLICATIONS	13,000	5,000	(8,000)	(61.5)%
349-050	RESEARCH FEES	0	7,000	7,000	N/A
354-013	UNLICENSED CONTRACTOR FINES	5,000	7,000	2,000	40.0 %
361-100	INTEREST INCOME	7,000	10,000	3,000	42.9 %
369-900	OTHER MISC. REVENUES	3,000	3,000	0	0.0 %
369-940	REIMBURSEMENTS-OPEB	3,007	0	(3,007)	(100.0)%
389-030	LESS 5% ESTIMATED RECEIPTS	(103,150)	(126,200)	(23,050)	22.3 %
389-040	CASH FORWARD	28,395	49,755	21,360	75.2 %
TOTAL REVENUES		\$2,135,619	\$2,447,555	\$311,936	14.6 %

EXPENSES:

	SALARY AND BENEFITS	\$1,484,933	\$1,740,137	\$255,204	17.2 %
	EXPENSES	674,686	714,568	39,882	5.9 %
SUB-TOTAL EXPENSES		\$2,159,619	\$2,454,705	\$295,086	13.7 %
	LESS CAPITAL OUTLAY	(24,000)	(7,150)	16,850	(70.2)%
TOTAL EXPENSES		\$2,135,619	\$2,447,555	\$311,936	14.6 %

2015/2016 PROPOSED BUDGET
 UTILITY SERVICES
 FUND 471

REVENUES:		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-310	WATER SALES	\$14,200,000	\$14,200,000	\$0	0.0 %
343-340	METER INSTALLATIONS	80,000	100,000	20,000	25.0 %
343-470	SEPTAGE/SLUDGE DISPOSAL	516,000	500,000	(16,000)	(3.1)%
343-490	GREASE DISPOSAL	10,500	5,000	(5,500)	(52.4)%
343-510	SEWER SALES	13,000,000	13,500,000	500,000	3.8 %
343-530	RECLAIMED WATER SALES	50,000	5,000	(45,000)	(90.0)%
343-540	PENALTIES	850,000	850,000	0	0.0 %
SERVICE CHARGES:					
343-350	WATER TAP FEES	22,000	22,000	0	0.0 %
343-520	SEWER TAP FEES	5,000	1,000	(4,000)	(80.0)%
343-550	RECONNECT FEES	225,000	210,000	(15,000)	(6.7)%
343-610	SERVICE CHARGES	225,000	250,000	25,000	11.1 %
343-660	INSPECTION FEES	55,000	55,000	0	0.0 %
343-690	COURT RECORDING FEES	12,000	12,000	0	0.0 %
343-670	MISCELLANEOUS INCOME	30,000	30,000	0	0.0 %
361-100	INTEREST INCOME	100,000	50,000	(50,000)	(50.0)%
362-011	RADIO TOWER RENT	260,000	247,000	(13,000)	(5.0)%
365-010	SCRAP SALES	10,000	10,000	0	0.0 %
329-030	LIC/PERMIT FEES	1,000	1,000	0	0.0 %
369-940	REIMBURSEMENTS-OPEB	18,194	0	(18,194)	(100.0)%
381-020	FUND TRANSFER IN	75,990	82,667	6,677	8.8 %
389-030	LESS 5% EST. RECEIPTS	(1,483,485)	(1,502,400)	(18,915)	1.3 %
389-040	CASH FORWARD - OCT. 1	9,493,895	10,268,755	774,860	8.2 %
TOTAL REVENUES		\$37,756,094	\$38,897,022	\$1,140,928	3.0 %

EXPENSES:

218	WASTEWATER TREATMENT	\$5,953,712	\$6,105,814	\$152,102	2.6 %
219	WATER PRODUCTION	7,420,796	6,992,334	(428,462)	(5.8)%
235	GENERAL & ENGINEERING	5,084,640	5,984,904	900,264	17.7 %
257	SLUDGE	1,134,505	1,112,020	(22,485)	(2.0)%
265	CUSTOMER SERVICE	2,636,280	2,417,732	(218,548)	(8.3)%
268	WASTEWATER COLLECTION	7,931,281	8,148,998	217,717	2.7 %
269	WATER DISTRIBUTION	8,522,481	8,793,912	271,431	3.2 %
282	OSPREY MARSH	389,524	752,547	363,023	93.2 %
SUB-TOTAL EXPENSES		\$39,073,219	\$40,308,261	\$1,235,042	3.2 %
LESS CAPITAL OUTLAY		(1,317,125)	(1,411,239)	(94,114)	7.1 %
TOTAL EXPENSES		\$37,756,094	\$38,897,022	\$1,140,928	3.0 %

2015/2016 PROPOSED BUDGET
 UTILITIES IMPACT FEE
 FUND 472

<u>REVENUES:</u>		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE % INCREASE (DECREASE) (DECREASE)
343-301	SEWER LINE EXTENSION FEES	\$6,000	\$6,000	\$0 0.0 %
343-302	WATER LINE EXTENSION FEES	55,000	55,000	0 0.0 %
343-630	SEWER IMPACT FEES	600,000	600,000	0 0.0 %
343-650	WATER IMPACT FEES	300,000	300,000	0 0.0 %
343-690	COURT RECORDING FEES	2,000	2,000	0 0.0 %
361-100	INTEREST INCOME	60,000	60,000	0 0.0 %
389-030	LESS 5% EST. RECEIPTS	(51,150)	(51,150)	0 0.0 %
TOTAL REVENUES		\$971,850	\$971,850	\$0 0.0 %

<u>EXPENSES:</u>				
	CASH FORWARD	\$971,850	\$971,850	\$0 0.0 %
TOTAL EXPENSES		\$971,850	\$971,850	\$0 0.0 %

2015/2016 PROPOSED BUDGET
 FLEET MANAGEMENT
 FUND 501

REVENUES:		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
369-940	MISCELLANEOUS REVENUE	\$80,000	\$95,000	\$15,000	18.8 %
395-010	AUTO. MAINTENANCE	200,000	230,000	30,000	15.0 %
395-011	HEAVY EQUIPMENT MAINTENANCE	700,000	700,000	0	0.0 %
395-012	OTHER EQUIPMENT MAINTENANCE	70,000	80,000	10,000	14.3 %
395-013	FUEL	2,775,000	2,475,000	(300,000)	(10.8)%
369-940	REIMBURSEMENTS-OPEB	1,079	0	(1,079)	(100.0)%
381-020	FUND TRANSFER IN	75,000	25,000	(50,000)	(66.7)%
389-040	CASH FORWARD	54,639	49,973	(4,666)	(8.5)%
TOTAL REVENUE		\$3,955,718	\$3,654,973	(\$300,745)	(7.6)%

EXPENSES:

	SALARIES AND BENEFITS	\$427,023	\$434,665	\$7,642	1.8 %
	EXPENSES	3,528,695	3,227,308	(301,387)	(8.5)%
SUB-TOTAL EXPENSES		\$3,955,718	\$3,661,973	(\$293,745)	(7.4)%
	LESS CAPITAL OUTLAY	0	(7,000)	(7,000)	N/A
TOTAL EXPENSES		\$3,955,718	\$3,654,973	(\$300,745)	(7.6)%

2015/2016 PROPOSED BUDGET
 SELF INSURANCE
 FUND 502

<u>REVENUES:</u>		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
395-020	INSURANCE CHARGES TO DEPTS.	\$2,750,000	\$2,960,000	\$200,000	7.3 %
395-023	WORKERS COMP. CHARGES	1,550,000	1,550,000	0	0.0 %
369-040	REIMBURSEMENTS	80,000	80,000	0	0.0 %
369-040	REIMBURSEMENTS-OPEB	355	0	(355)	(100.0)%
361-100	INTEREST INCOME	10,000	15,000	5,000	50.0 %
389-030	LESS 5% EST. RECEIPTS	(219,518)	(229,750)	(10,232)	4.7 %
389-040	CASH FORWARD - OCTOBER 1	361,893	182,477	(179,416)	(49.6)%
TOTAL REVENUES		\$4,532,730	\$4,547,727	\$14,997	0.3 %

EXPENSES:

	RISK MANAGEMENT OPERATIONS	\$399,550	\$411,711	\$12,161	3.0 %
	RESERVE FOR CONTINGENCY	0	2,836	2,836	N/A
	INSURANCE COVERAGES	2,413,600	2,412,000	(1,600)	(0.1)%
	INSURANCE CLAIMS	1,719,580	1,721,180	1,600	0.1 %
SUB-TOTAL EXPENSES		\$4,532,730	\$4,547,727	\$14,997	0.3 %
	LESS CAPITAL OUTLAY	0	0	0	N/A
TOTAL EXPENSES		\$4,532,730	\$4,547,727	\$14,997	0.3 %

2015/2016 PROPOSED BUDGET
 EMPLOYEE HEALTH INSURANCE
 FUND 504

REVENUES:		2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
369-940	REIMBURSEMENTS-OPEB	\$154	\$0	(\$154)	(100.0)%
381-020	FUND TRANSFER IN	37,516	38,676	1,160	3.1 %
395-020	INSURANCE CHARGES	14,050,000	13,400,000	(650,000)	(4.6)%
395-021	OPEB CHARGES	0	1,600,000	1,600,000	N/A
389-040	CASH FORWARD	370,744	1,562,778	1,192,034	321.5 %
TOTAL REVENUES		\$14,458,414	\$16,601,454	\$2,143,040	14.8 %

EXPENSES:

	SALARIES AND BENEFITS	\$76,707	\$77,351	\$644	0.8 %
	EXPENSES	21,380	22,046	666	3.1 %
	OPEB REIMBURSEMENT	250,000	0	(250,000)	(100.0)%
	INSURANCE CLAIMS	14,110,327	16,500,000	2,389,673	16.9 %
	RESERVE FOR CONTINGENCY	0	2,057	2,057	N/A
TOTAL EXPENSES		\$14,458,414	\$16,601,454	\$2,143,040	14.8 %

2015/2016 PROPOSED BUDGET
 INFORMATION TECHNOLOGY
 FUND 505

<u>REVENUES:</u>	2014/2015 BUDGET	PROPOSED 2015/2016	INCREASE (DECREASE)	% INCREASE (DECREASE)
GIS INTERDEPARTMENTAL CHARGES	\$275,890	\$298,943	\$23,053	8.4 %
COMP SRV INTERDEPARTMENTAL CHARGES	555,432	613,443	58,011	10.4 %
REIMBURSEMENTS-OPEB	1,928	0	(1,928)	(100.0)%
CASH FORWARD	573,851	420,341	(153,510)	(26.8)%
TOTAL REVENUES	\$1,407,101	\$1,332,727	(\$74,374)	(5.3)%

EXPENSES:

103	GEOGRAPHIC INFORMATION SYSTEMS	\$663,251	\$617,465	(\$45,786)	(6.9)%
241	COMPUTER SERVICES	865,350	869,118	3,768	0.4 %
	RESERVE FOR CONTINGENCY	0	20,094	20,094	100.0 %
	SUB-TOTAL EXPENSES	\$1,528,601	\$1,506,677	(\$21,924)	(1.4)%
	LESS CAPITAL OUTLAY	(121,500)	(173,950)	(52,450)	43.2 %
	TOTAL EXPENSES	\$1,407,101	\$1,332,727	(\$74,374)	(5.3)%