

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

**A G E N D A  
2007/2008 FINAL BUDGET HEARING**

**WEDNESDAY, SEPTEMBER 12, 2007 - 5:01 P.M.**

County Commission Chamber  
Administration Building  
1801 27<sup>th</sup> Street, Vero Beach, Florida 32960

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**COUNTY COMMISSIONERS**

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

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1. Call to Order
2. Invocation – Stan Boling, Planning Director
3. Pledge Of Allegiance – Sandra L. Bowden, Commission 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

Proposed millage is 3.0526 and is 5.00% below rollback. The proposed budget is \$83,520,452.

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

### M.S.T.U.

Proposed millage is 1.0835 and is 5.00% below rollback. The proposed budget is \$30,014,316.

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

### Transportation Fund - (No Millage)

Proposed budget is \$17,381,183.

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

### Emergency Services District

Proposed millage is 1.7201 and is 3.00% below rollback. The proposed budget is \$32,168,398.

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

### Environmentally Sensitive Land Acquisition

Proposed millage is 0.1357 (roll back rate does not apply) and the proposed budget amount is \$2,417,206.

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

## Land Acquisition Bonds – 2004 Referendum

Proposed millage is 0.2725 (roll back rate does not apply) and proposed budget amount is \$4,769,192.

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

## Aggregate

Proposed millage is 5.1726 and is 4.37% below rollback.

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

A. Announce 2007/2008 Proposed Charge and Budget.

1. \$44.04 per Residential Waste Generation Unit (\$70.46 House)  
(5.29% decrease from current year)  
\$29.86 per Commercial Waste Generation Unit  
(4.93% decrease from current year)  
Readiness-to-Use Fee \$18.87  
(5.74% decrease from current year)
2. \$11,795,955 Budget

B. Receive comments from the Public.

C. Consider any Proposed Amendments.

D. Make a motion to adopt a resolution to approve non-ad valorem Residential and Commercial Waste Generation Unit Charges and Readiness-to-use fee.

E. Make a motion to adopt Budget Resolution.

### 7. Adoption of Non-Ad Valorem Assessment Charges

- A. Announce 2007/2008 proposed charge for each Non-Ad Valorem Assessment District.

	Charge Per Parcel Acre
1. Vero Lake Estates M.S.B.U.	\$19.00
2. East Gifford Stormwater M.S.B.U.	\$15.00
<u>Street Lighting Districts</u>	
3. Gifford	\$21.00
4. Laurelwood	\$18.00
5. Rockridge	\$10.00
6. Vero Highlands	\$23.00
7. Porpoise Point	\$13.00
8. Laurel Court	\$25.00
9. Tierra Linda	\$23.00
10. Vero Shores	\$21.00
11. Ixora Park	\$19.00
12. Royal Poinciana	\$28.00
13. Roseland Road	\$1.50
14. Whispering Pines	\$18.00
15. Moorings	\$12.00
16. Walker's Glen	\$24.00
17. Glendale Lakes	\$38.00
18. Floralton Beach	\$29.00
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 Budget Resolution.

8. Approve Non-Ad Valorem Dollar Budgets

A. Announce 2007/2008 Proposed Budget.

*1. Housing Authority	\$162,801
*2. Special Revenue Funds	\$143,450,919
*3. Other Debt Service Fund	\$1,244,063
*4. Capital Projects	\$26,814,693
*5. Enterprise Funds	\$51,475,145
*6. Internal Service Funds	\$26,893,884

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

- B. Receive comments from the Public.
- C. Consider any Proposed Amendments.
- D. Make a motion to adopt Budget Resolution.

9. ADJOURN

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

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

***2007/2008***

***FINAL  
BUDGET HEARING***

***SEPTEMBER 12, 2007***

***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 2007/2008**

	GENERAL FUND	MUNICIPAL SERVICE TAXING UNIT	TRANS-PORTATION FUND	EMERGENCY SERVICES DISTRICT	LAND ACQUISITION BONDS	2004 LAND ACQUISITION BONDS	SOLID WASTE DISPOSAL DISTRICT	HOUSING AUTHORITY FUND	OTHER SPECIAL REVENUE FUNDS	OTHER DEBT SERVICE FUND	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
	3,0526	1,0835		1,7201	0.1357	0.2725								
<b>ESTIMATED REVENUES:</b>														
Federal Sources	0	0	0	0	0	0	0	0	9,257,068	0	985,314	0	0	10,242,382
State Sources	4,710,538	6,670,001	2,732,688	20,000	0	0	0	0	15,613,500	921,151	2,708,620	0	0	33,376,378
Local Sources	7,269,636	11,121,872	1,921,214	3,474,877	49,816	10,759	4,135,000	0	22,002,222	388,389	15,486,524	4,032,279	335,000	70,227,688
Ad Valorem Taxes	55,116,790	11,707,407	0	27,264,910	2,494,611	5,009,443	0	0	0	0	0	0	0	102,593,161
Non-Ad Valorem Assessments	0	0	0	0	0	0	7,711,873	0	271,023	0	0	0	0	7,982,896
User Fees	0	0	0	0	0	0	0	0	0	0	0	36,851,153	26,589,653	63,440,806
Sub-Total	68,096,964	29,499,280	4,653,882	30,759,787	2,544,427	5,020,202	11,846,873	1,309,540	47,143,813	1,309,540	19,180,358	40,863,432	26,924,653	287,863,211
Less 5% per F. S. 129.01(2)(b)	(3,404,848)	(1,474,964)	(232,694)	(1,537,989)	(127,221)	(251,010)	(592,344)	(65,477)	(1,534,393)	(65,477)	(959,018)	(2,044,122)	(359,604)	(12,562,674)
Net	64,692,116	28,024,316	4,421,188	29,221,798	2,417,206	4,769,192	11,254,529	1,244,063	45,609,430	1,244,063	18,221,340	38,839,310	26,566,049	275,280,537
Interfund Transfers	15,208,336	0	11,777,995	0	0	0	162,801	0	250,805	0	863,266	148,782	0	28,431,985
Cash Forward-October 1, 2007	3,620,000	1,990,000	1,182,000	2,946,600	0	0	(541,426)	0	97,590,684	0	7,710,087	12,487,053	327,835	128,395,685
<b>TOTAL ESTIMATED REVENUES AND BALANCES</b>	<b>83,520,452</b>	<b>30,014,316</b>	<b>17,381,183</b>	<b>32,188,398</b>	<b>2,417,206</b>	<b>4,769,192</b>	<b>11,795,955</b>	<b>162,801</b>	<b>143,450,919</b>	<b>1,244,063</b>	<b>26,814,693</b>	<b>51,475,145</b>	<b>26,893,884</b>	<b>432,108,207</b>
<b>EXPENDITURES/EXPENSES:</b>														
General Government	17,476,163	1,518,650	1,039,615	516,631	2,317,206	4,744,192	214,375	0	1,164,463	1,244,063	1,365,000	0	0	32,060,548
Public Safety	44,360,303	604,626	0	30,017,111	0	0	0	0	938,647	0	3,663,053	3,321,768	0	82,695,508
Physical Environment	305,837	164,487	586,662	0	0	0	11,511,628	0	21,188,350	0	4,194,268	39,487,185	0	77,419,417
Transportation	448,729	522,474	14,548,136	0	0	0	102,101,692	0	102,101,692	0	12,095,640	0	0	129,716,671
Economic Environment	447,307	0	0	0	0	0	0	158,821	227,181	0	0	0	0	833,309
Human Services	4,440,142	0	0	0	0	0	0	0	7,425,671	0	0	0	0	11,865,813
Internal Services	0	0	0	0	0	0	0	0	0	0	0	26,861,214	0	26,861,214
Culture/Recreation	6,923,613	3,903,443	0	0	0	0	0	0	7,712,108	0	4,956,732	3,645,601	0	27,141,497
Court Related Costs	393,994	0	0	0	0	0	0	0	729,429	0	0	0	0	1,123,423
Interfund Transfers	5,656,115	21,760,624	0	0	0	0	0	0	940,246	0	75,000	0	0	28,431,985
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>80,453,193</b>	<b>28,674,504</b>	<b>16,234,413</b>	<b>30,533,742</b>	<b>2,317,206</b>	<b>4,744,192</b>	<b>11,726,003</b>	<b>158,821</b>	<b>142,407,787</b>	<b>1,244,063</b>	<b>26,339,693</b>	<b>46,454,554</b>	<b>26,861,214</b>	<b>418,349,385</b>
Reserve for Contingencies	1,067,259	389,812	381,770	782,105	0	0	69,952	3,980	43,019	0	475,000	346,936	32,670	3,594,503
Cash Forward-September 30, 2008	2,000,000	750,000	766,000	852,551	100,000	25,000	0	0	1,000,113	0	0	4,671,655	0	10,164,319
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<b>83,520,452</b>	<b>30,014,316</b>	<b>17,381,183</b>	<b>32,188,398</b>	<b>2,417,206</b>	<b>4,769,192</b>	<b>11,795,955</b>	<b>162,801</b>	<b>143,450,919</b>	<b>1,244,063</b>	<b>26,814,693</b>	<b>51,475,145</b>	<b>26,893,884</b>	<b>432,108,207</b>

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

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

# Proposed Budget Comparison by Fund

Fiscal Year 2006/07 and 2007/08

Fund Number and Description		FY 2006/07 Budget @ 3/31/07	FY 2007/08 Department Requests	FY 2007/08 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
<b>Ad Valorem Taxing Funds:</b>						
001	General Fund	\$86,441,008	\$90,971,087	\$83,520,452	(\$2,920,556)	(3.38)%
004	Municipal Service Taxing Unit Fund	31,858,876	32,972,929	30,014,316	(1,844,560)	(5.79)%
111	Transportation Fund	18,391,835	19,182,944	17,381,183	(1,010,652)	(5.50)%
114	Emergency Services District	35,164,294	30,500,037	32,168,398	(2,995,896)	(8.52)%
225	Env. Sensitive Land Acquisition Bond	2,423,283	2,423,283	2,417,206	(6,077)	(0.25)%
245	2004 Land Acquisition Bonds	4,597,671	4,597,671	4,769,192	171,521	3.73 %
<b>Total - Ad Valorem Taxing Funds:</b>		<b>\$178,876,967</b>	<b>\$180,647,951</b>	<b>\$170,270,747</b>	<b>(\$8,606,220)</b>	<b>(4.81)%</b>
<b>Solid Waste Disposal District:</b>						
(1) 411	Solid Waste Disposal District	\$12,241,426	\$11,455,651	\$11,795,955	(\$445,471)	(3.64)%
<b>Housing Authority:</b>						
107	IRC Housing Authority	\$222,422	\$227,381	\$162,801	(\$59,621)	(26.81)%
<b>Special Revenue Funds:</b>						
101	Road Improvement Fees	\$3,269,702	\$890,000	\$890,000	(\$2,379,702)	(72.78)%
102	New Traffic Improvement Fees	58,478,447	38,419,237	65,758,605	7,280,158	12.45 %
103	Additional Impact Fees	8,705,826	8,670,217	4,918,266	(3,787,560)	(43.51)%
106	Court Facilities Fund	52,000	52,000	35,000	(17,000)	(32.69)%
108	Section 8/Rental Assistance	2,294,724	2,587,186	1,841,701	(453,023)	(19.74)%
109	Secondary Road Construction	30,344,740	15,011,356	34,887,129	4,542,389	14.97 %
112	Special Law Enforcement	8,553	8,553	0	(8,553)	(100.00)%
113	Parks Development	25,000	25,000	25,000	0	0.00 %
117	Tree Ordinance Fines	77,338	77,338	50,000	(27,338)	(35.35)%
119	Tourist Development Fund	626,550	626,550	617,625	(8,925)	(1.42)%
120	911 Surcharge	1,065,304	616,839	603,775	(461,529)	(43.32)%
121	Drug Abuse Fund	109,562	109,562	127,779	18,217	16.63 %
123	IRCLHAP/SHIP	1,809,061	1,813,092	1,822,800	13,739	0.76 %
124	Metro Plan Organization	967,643	813,738	826,241	(141,402)	(14.61)%
127	Native Uplands Acquisition	55,000	55,000	55,000	0	0.00 %
128	Beach Restoration	12,656,170	9,732,792	4,125,769	(8,530,401)	(67.40)%
129	Community Development Block Grant	250,700	800,665	0	(250,700)	(100.00)%
133	Florida Boating Improvement Program	415,000	415,000	415,000	0	0.00 %
135	Disabled Access Programs	20,000	20,000	20,000	0	0.00 %
136	Intergovernmental Grants	572,336	572,336	164,822	(407,514)	(71.20)%
137	Traffic Education Program	29,400	29,400	76,992	47,592	161.88 %
138	CDBG Disaster Recovery Grant	9,668,840	9,668,840	6,952,181	(2,716,659)	(28.10)%
140	Court Facility Surcharge Fund	147,781	83,029	124,069	(23,712)	(16.05)%
141	Additional Court Costs	116,715	114,968	141,292	24,577	21.06 %
142	Court Technology Fund	567,501	514,068	514,068	(53,433)	(9.42)%
145	Land Acquisition Series 2006	25,200,750	25,200,750	17,938,350	(7,262,400)	(28.82)%
171	E. Gifford Stormwater M.S.B.U.	1,995	1,995	1,995	0	0.00 %
181	Gifford Streetlighting	62,749	62,749	64,537	1,788	2.85 %
182	Laurelwood Streetlighting	6,405	6,405	6,438	33	0.52 %
183	Rockridge Streetlighting	5,837	5,837	4,731	(1,106)	(18.95)%

***TAXING  
DISTRICT  
SUMMARY***



**INDIAN RIVER COUNTY  
2007/2008 TAXING DISTRICT SUMMARY**

<b>Ad Valorem Summary</b>				
<b>Ad Valorem Taxing Districts</b>	2006/2007 Millage	2007/2008 Rollback Millage	2007/2008 Proposed Millage	% Above or Below Rollback
General Fund	3.1914	3.2133	3.0526	(5.00)%
M.S.T.U.	1.1336	1.1405	1.0835	(5.00)%
Emergency Services District	1.7639	1.7733	1.7201	(3.00)%
<b>Aggregate Millage</b>	<b>5.3622</b>	<b>5.4088</b>	<b>5.1726</b>	<b>(4.37)%</b>
<b>Ad Valorem Tax - Voted</b>				
G.O. Environmentally Sensitive Land	0.1406	N/A	0.1357	N/A
G.O. Land Acquisition - 2004	0.2702	N/A	0.2725	N/A

<b>Streetlighting District Assessments</b>			
<b>Streetlighting Districts</b>	2006/2007 Parcel/Acre Charge	2007/2008 Parcel/Acre Charge	% Increase (Decrease)
Gifford	\$21.00	\$21.00	0.00 %
Laurelwood	\$18.00	\$18.00	0.00 %
Rockridge	\$13.00	\$10.00	(23.08)%
Vero Highlands	\$23.00	\$23.00	0.00 %
Porpoise Point	\$15.00	\$13.00	(13.33)%
Laurel Court	\$25.00	\$25.00	0.00 %
Tierra Linda	\$24.00	\$23.00	(4.17)%
Vero Shores	\$21.00	\$21.00	0.00 %
Ixora Park	\$19.00	\$19.00	0.00 %
Royal Poinciana	\$28.00	\$28.00	0.00 %
Roseland	\$2.00	\$1.50	(25.00)%
Whispering Pines	\$19.00	\$18.00	(5.26)%
Moorings	\$14.00	\$12.00	(14.29)%
Walker's Glen	\$25.00	\$24.00	(4.00)%
Glendale Lakes	\$38.00	\$38.00	0.00 %
Floralton Beach	\$29.00	\$29.00	0.00 %
West Wabasso	\$0.00	\$21.00	N/A
<b>Other M.S.B.U.'s</b>			
Vero Lake Estates M.S.B.U.	\$19.00	\$19.00	0.00%
E. Gifford Stormwater M.S.B.U.	\$15.00	\$15.00	0.00%

<b>Solid Waste Disposal District</b>			
<b>Proposed Assessment Rates</b>	2006/2007 Waste Generation Unit <sup>(1)</sup>	2007/2008 Waste Generation Unit <sup>(2)</sup>	% Increase (Decrease)
Residential	\$46.50	\$44.04	(5.29)%
Commercial	\$31.41	\$29.86	(4.93)%
Readiness-to-use Fee	\$20.02	\$18.87	(5.74)%

(1) Equivalent Residential Unit Charge

\$74.40 in 2006/2007

(2) Proposed Equiv. Residential Unit Charge

\$70.46 in 2007/2008

Waste Generation Unit = One Ton of Waste Annually

# ***GENERAL FUND***



**GENERAL FUND EXPENSE ESTIMATE FOR 2007/2008 FUND 001  
PROPOSED BUDGET AS OF SEPTEMBER 5, 2007**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2007	2007/2008 DEPARTMENT REQUEST	BOARD APPROVED	INCREASE (DECREASE)	% INCREASE (DECREASE)
<b>BOARD OF COUNTY COMMISSIONERS</b>						
101	BCC OPERATIONS	\$1,386,138	\$1,242,190	\$1,170,167	(\$215,971)	(15.68)%
102	COUNTY ATTORNEY	851,725	881,201	817,651	(34,074)	(4.00)%
107	COMMUNICATION/EMER. SERVICE	519,495	611,257	419,426	(100,069)	(19.26)%
109	MAIN LIBRARY	3,244,017	3,304,032	3,003,927	(240,090)	(7.40)%
111	MEDICAID	673,000	673,000	673,000	0	0.00 %
112	NORTH COUNTY LIBRARY	1,286,691	1,324,601	1,239,031	(47,660)	(3.70)%
113	WEST BRACKETT LIBRARY	0	61,253	0	0	N/A
118	IR SOIL/WATER CONSERVATION	102,527	118,460	104,000	1,473	1.44 %
119	LAW LIBRARY	154,691	154,992	145,170	(9,521)	(6.15)%
201	ADMINISTRATOR-OPERATIONS	531,221	527,281	515,884	(15,337)	(2.89)%
202	GENERAL SERVICES	227,078	211,445	209,000	(18,078)	(7.96)%
203	HUMAN RESOURCES	612,498	573,303	550,899	(61,599)	(10.06)%
206	VETERANS SERVICES	303,004	391,041	290,897	(12,107)	(4.00)%
208	EMERGENCY MANAGEMENT	467,348	431,860	415,317	(52,031)	(11.13)%
210	PARKS	2,641,422	2,740,350	2,467,307	(174,115)	(6.59)%
211	HUMAN SERVICES	417,916	451,625	391,044	(26,872)	(6.43)%
212	AG EXTENSION	225,731	225,674	202,837	(22,894)	(10.14)%
213	YOUTH GUIDANCE	176,927	170,931	164,135	(12,792)	(7.23)%
216	PURCHASING	232,945	242,925	238,576	5,631	2.42 %
220	FACILITIES MANAGEMENT	4,523,051	5,195,762	4,481,729	(41,322)	(0.91)%
229	OFFICE OF MANAGEMENT AND BUDGET	346,675	360,159	343,224	(3,451)	(1.00)%
237	FPL GRANT EXPENDITURES	91,081	93,039	92,544	1,463	1.61 %
238	EMERGENCY BASE GRANT	86,044	101,636	94,578	8,534	9.92 %
241	COMPUTER SERVICES	701,298	709,513	655,738	(45,560)	(6.50)%
250	COUNTY ANIMAL CONTROL	513,296	562,547	489,069	(24,227)	(4.72)%
251	MAILROOM/SWITCHBOARD	465,335	519,241	436,910	(28,425)	(6.11)%
259	FDACS CITRUS BMP GRANT	121,250	0	0	(121,250)	(100.00)%
	<b>SUB-TOTAL</b>	<b>\$20,902,404</b>	<b>\$21,879,318</b>	<b>\$19,612,060</b>	<b>(\$1,290,344)</b>	<b>(6.17)%</b>
<b>CONSTITUTIONAL OFFICERS</b>						
300	CLERK OF CIRCUIT COURT	\$1,222,007	\$1,301,944	\$1,161,306	(\$60,701)	(4.97)%
400	TAX COLLECTOR	1,205,064	1,325,570	1,205,064	0	0.00 %
500	PROPERTY APPRAISER	3,184,129	3,502,542	2,805,918	(378,211)	(11.88)%
600	SHERIFF	42,127,799	44,271,757	42,771,040	643,241	1.53 %
700	SUPERVISOR OF ELECTIONS	1,385,590	1,418,949	1,316,309	(69,281)	(5.00)%
	<b>SUB-TOTAL</b>	<b>\$49,124,589</b>	<b>\$51,820,762</b>	<b>\$49,259,637</b>	<b>\$135,048</b>	<b>0.27 %</b>
<b>STATE AGENCIES</b>						
106	NEW HORIZONS	\$461,934	\$475,792	\$420,000	(\$41,934)	(9.08)%
106	STATE HEALTH DEPARTMENT	863,623	889,532	803,169	(60,454)	(7.00)%
110	STATE FOREST SERVICE	2,866	6,101	6,101	3,235	112.88 %
110	TREASURE COAST REG. PLAN. COUNCIL	55,919	58,163	58,163	2,244	4.01 %
110	DEPT. OF JUVENILE JUSTICE	466,114	466,114	482,580	16,466	3.53 %
252	ENVIRONMENTAL CONTROL BOARD	20,820	46,960	20,820	0	0.00 %
901	CIRCUIT COURT EXPENSES	190,500	100,000	100,000	(90,500)	(47.51)%
901	CIRCUIT COURT JUDGES	22,606	38,692	14,369	(8,237)	(36.44)%
901	GUARDIAN AD LITEM	12,632	24,000	12,000	(632)	(5.00)%
903	VICTIM'S ASSISTANCE PROGRAM	73,959	81,166	70,261	(3,698)	(5.00)%
903	STATE ATTORNEY	65,903	68,585	44,108	(21,795)	(33.07)%
904	PUBLIC DEFENDER	15,354	15,874	8,086	(7,268)	(47.34)%
907	MEDICAL EXAMINER	336,413	331,079	319,289	(19,124)	(5.65)%
	<b>SUB-TOTAL</b>	<b>\$2,590,643</b>	<b>\$2,602,058</b>	<b>\$2,358,946</b>	<b>(\$231,697)</b>	<b>(8.94)%</b>

**GENERAL FUND REVENUE ESTIMATE FOR 2007/2008 FUND 001  
PROPOSED BUDGET AS OF SEPTEMBER 5, 2007**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2007	2007/2008 DEPARTMENT REQUEST	BOARD APPROVED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$57,103,801	\$57,103,801	\$56,116,790	(\$987,011)	(1.73)%
311-020	DELINQUENT AD VALOREM TAX	10,000	10,000	10,000	0	0.00 %
311-030	INTEREST TAX ROLL	20,000	25,000	25,000	5,000	25.00 %
313-300	FRANCHISE FEE - WATER & SEWER	136,000	150,000	150,000	14,000	10.29 %
329-010	ANIMAL LICENSES	75,000	80,000	80,000	5,000	6.67 %
329-030	DEVELOPER FEE	0	2,500	2,500	2,500	N/A
331-200	HOMELAND SECURITY 2006	27,163	0	0	(27,163)	(100.00)%
331-700	DOS LIBRARY LITERACY GRANT	58,000	0	0	(58,000)	(100.00)%
334-232	EMPA BASE GRANT	83,050	101,636	101,636	18,586	22.38 %
334-300	FDACS CITRUS BMP GRANT	121,250	0	0	(121,250)	(100.00)%
334-710	STATE LIBRARY AID GENERAL	195,000	175,000	175,000	(20,000)	(10.26)%
335-120	STATE REVENUE SHARE	1,076,141	1,020,000	1,047,070	(29,071)	(2.70)%
335-130	INS. AGT. COUNTY LICENSE	45,000	48,000	48,000	3,000	6.67 %
335-150	ALCOHOLIC BEV. LICENSES	50,000	50,000	50,000	0	0.00 %
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.00 %
335-180	HALF CENT SALES TAX	3,330,969	2,950,000	2,841,532	(489,437)	(14.69)%
335-610	EM HEALTH FAC PPLAN REV	800	800	800	0	0.00 %
335-691	CHOOSE LIFE LICENSE PLATES	17,000	0	0	(17,000)	(100.00)%
341-520	SHERIFF	349,685	392,216	392,216	42,531	12.16 %
341-910	CLERK - NON-COURT EXCESS FEES	150,000	0	150,000	0	0.00 %
347-130	MICROFILM RENTAL FEES	1,000	1,000	1,000	0	0.00 %
347-290	OTHER PARK & REC. FEES	17,500	18,000	18,000	500	2.88 %
347-294	RENTALS-BUILDINGS	128,500	123,100	123,100	(5,400)	(4.20)%
348-350	\$15 COURT FACILITY	48,250	56,500	56,500	8,250	17.10 %
348-540	ADDITIONAL COURT COSTS - BCC ORDINANCE	44,000	48,000	48,000	4,000	9.09 %
348-541	CRIME PREVENTION	0	35,000	35,000	35,000	N/A
349-002	VALUE ADJUSTMENT BOARD FEES	30,000	32,000	32,000	2,000	6.67 %
351-012	DOMESTIC VIOLENCE	0	3,500	3,500	3,500	N/A
351-040	RADIO COMMUNICATION (F.S. 318.21(10))	62,500	102,500	102,500	40,000	64.00 %
352-010	FINES-MAIN LIBRARY	38,500	38,500	38,500	0	0.00 %
352-011	FINES-NORTH COUNTY LIBRARY	22,000	23,000	23,000	1,000	4.55 %
354-002	ENVIRONMENTAL FINES	9,500	11,000	11,000	1,500	15.79 %
354-004	ANIMAL CONTROL FINES	15,500	16,500	16,500	1,000	6.45 %
354-005	ANIMAL CONTROL TRAINING FINES	1,250	1,200	1,200	(50)	(4.00)%
354-011	ANIMAL IMPOUNDMENT FEES	8,000	8,750	8,750	750	9.38 %
354-012	ANIMAL REDEMPTION PENALTY	6,500	7,500	7,500	1,000	15.38 %
354-016	ANIMAL BOARDING FEES	8,500	9,500	9,500	1,000	11.76 %
361-100	INTEREST INCOME	675,000	855,000	893,479	218,479	32.37 %
361-133	INTEREST SHERIFF	95,000	140,000	140,000	45,000	47.37 %
362-010	RENTS AND ROYALTIES	55,000	55,000	55,000	0	0.00 %
362-011	RADIO TOWER RENTS	115,000	120,000	120,000	5,000	4.35 %
364-041	SURPLUS SALES-FURNITURE & EQUIPMENT	10,000	10,000	10,000	0	0.00 %
366-041	FPL DISASTER PREPAREDNESS	89,879	89,879	89,879	0	0.00 %
366-091	UNITED WAY CONTRIBUTION	46,700	46,700	46,700	0	0.00 %
366-095	DONATIONS-MAIN LIBRARY	11,784	0	0	(11,784)	(100.00)%
366-097	DONATIONS-NORTH COUNTY LIBRARY	1,215	0	0	(1,215)	(100.00)%
366-100	DONATIONS-N COUNTY LIBRARY BOOKS	1,050	0	0	(1,050)	(100.00)%
366-103	DONATIONS-MAIN LIBRARY BOOKS	15,996	0	0	(15,996)	(100.00)%
366-107	DONATIONS-BOOK RENTALS	25,000	15,000	15,000	(10,000)	(40.00)%
369-301	INSURANCE PROCEEDS - JEANNE	1,095	0	0	(1,095)	(100.00)%
369-900	OTHER MISC. REVENUE	4,482	5,000	5,821	1,339	29.88 %
369-921	NON-RESIDENT FEES-MAIN LIBRARY	3,500	3,500	3,500	0	0.00 %
369-922	LOST CARD FEES-MAIN LIBRARY	2,000	2,000	2,000	0	0.00 %
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	950	1,000	1,000	50	5.26 %
369-940	REIMBURSEMENTS	15,000	15,000	15,000	0	0.00 %
369-941	MISC. REVENUE-MAIN LIBRARY	2,000	2,500	2,500	500	25.00 %
369-942	MISC. REVENUE-NORTH COUNTY LIBRARY	10,000	11,000	11,000	1,000	10.00 %
369-950	INTERDEPARTMENTAL REIMBURSEMENTS	4,100,000	4,150,000	4,189,130	89,130	2.17 %
369-951	INTERDEPARTMENTAL CHARGES	266,165	279,361	279,361	13,196	4.96 %
369-952	COMM. EQUIP. MAINTENANCE REIMBURSEMENT	20,000	10,000	10,000	(10,000)	(50.00)%
369-960	FAIRGROUND FEES	0	35,000	35,000	35,000	N/A
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	15,084,677	15,742,976	15,208,336	123,659	0.82 %
389-030	LESS 5% EST. RECEIPTS	(3,452,646)	(3,446,847)	(3,404,848)	47,798	(1.38)%
389-040	CASH FORWARD - ADMINISTRATION BUILDING	1,187,420	0	0	(1,187,420)	(100.00)%
389-040	CASH FORWARD OCTOBER 1	4,317,882	3,950,000	3,620,000	(697,882)	(16.16)%
<b>TOTAL REVENUES</b>		<b>\$86,441,008</b>	<b>\$85,183,072</b>	<b>\$83,520,452</b>	<b>(\$2,920,556)</b>	<b>(3.38)%</b>

2007/08	PROPOSED MILLAGE	3.0526	2003/04 MILLAGE	3.8377
2006/07	MILLAGE	3.1914	2002/03 MILLAGE	3.8729
2005/06	MILLAGE	3.5204	2001/02 MILLAGE	4.0501
2004/05	MILLAGE	3.6233	2000/01 MILLAGE	4.1014

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



**MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2007/2008 FUND 004  
PROPOSED BUDGET AS OF SEPTEMBER 5, 2007**

ACCT. #	ACCOUNT NAME	BUDGET	2007/2008		INCREASE (DECREASE)	% INCREASE (DECREASE)
		AS OF 3/31/2007	DEPARTMENT REQUEST	BOARD APPROVED		
104	NORTH COUNTY AQUATIC CENTER	\$781,367	\$978,892	\$836,444	\$55,077	7.05 %
105	GIFFORD AQUATIC CENTER	492,237	458,928	368,450	(123,787)	(25.15)%
108	RECREATION	1,804,598	1,728,870	1,586,591	(218,007)	(12.08)%
116	OCEAN RESCUE	934,151	1,063,679	991,253	57,102	6.11 %
204	PLANNING AND DEVELOPMENT	212,701	210,752	205,259	(7,442)	(3.50)%
205	COUNTY PLANNING	1,656,519	1,616,112	1,623,591	(32,928)	(1.99)%
207	CODE ENFORCEMENT	614,700	634,892	604,626	(10,074)	(1.64)%
210	PARKS	130,288	255,397	120,705	(9,583)	(7.36)%
214	ROADS AND BRIDGES	38,000	0	0	(38,000)	(100.00)%
234	TELECOMMUNICATIONS	176,864	178,724	164,487	(12,377)	(7.00)%
400	TAX COLLECTOR	90,000	90,000	90,000	0	0.00 %
<b>SUB-TOTAL EXPENSES</b>		<b>\$6,931,425</b>	<b>\$7,216,246</b>	<b>\$6,591,406</b>	<b>(\$340,019)</b>	<b>(4.91)%</b>
199	GENERAL AND ADMIN. EXPENSE	\$505,906	\$533,893	\$522,474	\$16,568	3.27 %
199	TRANSFER OUT - TRANSPORTATION	7,118,951	8,260,449	6,477,897	(641,054)	(9.00)%
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	15,084,677	15,742,976	15,208,336	123,659	0.82 %
199	TRANSFER OUT - SHOOTING RANGE	112,365	112,365	74,391	(37,974)	(33.80)%
199	TRANSFER OUT - ADMINISTRATION BUILDING	1,187,420	0	0	(1,187,420)	(100.00)%
199	RESERVE FOR CONTINGENCY	118,132	257,000	389,812	271,680	229.98 %
199	CASH FORWARD-SEPTEMBER 30	800,000	850,000	750,000	(50,000)	(6.25)%
<b>TOTAL EXPENSES</b>		<b>\$31,858,876</b>	<b>\$32,972,929</b>	<b>\$30,014,316</b>	<b>(\$1,844,560)</b>	<b>(5.79)%</b>

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2007/2008 FUND 004  
PROPOSED BUDGET AS OF SEPTEMBER 5, 2007**

ACCT. #	ACCOUNT NAME	BUDGET	2007/2008		INCREASE (DECREASE)	% INCREASE (DECREASE)
		AS OF 3/31/2007	DEPARTMENT REQUEST	BOARD APPROVED		
311-010	CURRENT AD VALOREM TAX	\$11,782,228	\$11,782,228	\$11,707,407	(\$74,821)	(0.64)%
311-020	DELINQUENT AD VAL. TAX	5,000	5,000	5,000	0	0.00 %
311-030	INTEREST TAX ROLL	5,000	5,000	5,000	0	0.00 %
313-100	FRANCHISE FEES	6,495,750	6,775,000	7,188,000	692,250	10.66 %
313-300	H2O & SEWER FRANCH FEES	1,250,000	1,275,000	1,275,000	25,000	2.00 %
315-100	COMMUNICATIONS SVCS TAX	1,068,721	1,068,721	1,068,721	0	0.00 %
321-010	PROFESSIONAL & OCCUPATIONAL LICENSES	185,000	195,000	195,000	10,000	5.41 %
322-010	BUILDING PERMITS-COUNTY	550,000	325,000	325,000	(225,000)	(40.91)%
329-020	TREE ORDINANCE	65,000	35,000	35,000	(30,000)	(46.15)%
334-410	TRANSPORTATION DISADVANTAGED GRANT	8,000	10,000	10,000	2,000	25.00 %
335-120	STATE REVENUE SHARE	1,872,191	1,775,000	1,821,615	(50,576)	(2.70)%
335-140	MOBILE HOME LICENSES	100,000	102,500	102,500	2,500	2.50 %
335-180	HALF CENT SALES TAX	5,551,614	4,917,500	4,735,886	(815,728)	(14.69)%
346-992	SHIP ADMINISTRATIVE FEES	45,000	45,000	45,000	0	0.00 %
347-201	GIFFORD DAILY POOL FEES	8,500	10,000	10,000	1,500	17.65 %
347-202	GIFFORD POOL PASSPORTS	3,000	4,000	4,000	1,000	33.33 %
347-203	GIFFORD POOL CONCESSIONS	5,500	8,500	8,500	3,000	54.55 %
347-204	GIFFORD POOL RENTALS	8,000	7,000	7,000	(1,000)	(12.50)%
347-207	N. COUNTY YOUTH ATHLETICS	45,000	20,000	20,000	(25,000)	(55.56)%
347-208	N. COUNTY ADULT ATHLETICS	12,500	2,500	2,500	(10,000)	(80.00)%
347-209	N. COUNTY CONCESSIONS	1,250	500	500	(750)	(60.00)%
347-210	PROGRAM ACTIVITY FEES	9,000	10,000	10,000	1,000	11.11 %
347-211	CAMP FEES	0	1,500	1,500	1,500	N/A
347-212	SUMMER/ HOLIDAY CAMP FEES	65,000	65,000	65,000	0	0.00 %
347-213	HOBART PARK RENTALS	6,000	9,500	9,500	3,500	58.33 %
347-216	S. COUNTY YOUTH ATHLETICS	68,000	78,000	78,000	10,000	14.71 %
347-217	S. COUNTY ADULT ATHLETICS	45,000	42,000	42,000	(3,000)	(6.67)%
347-218	S. COUNTY CONCESSIONS	11,000	12,000	12,000	1,000	9.09 %
347-219	S. COUNTY PARK RENTALS	2,000	4,000	4,000	2,000	100.00 %
347-222	GIFFORD POOL NON-TAXABLE	9,000	4,000	4,000	(5,000)	(55.56)%
347-223	N. COUNTY POOL DAILY FEES	135,000	145,000	145,000	10,000	7.41 %
347-224	N. COUNTY POOL PASSPORTS	35,000	38,000	38,000	3,000	8.57 %
347-225	N. COUNTY POOL CONCESSIONS	11,000	18,500	18,500	7,500	68.18 %
347-226	N. COUNTY POOL MISC. FEES	1,000	1,800	1,800	800	80.00 %
347-227	N. COUNTY POOL NON - TAXABLE	15,000	18,000	18,000	3,000	20.00 %
347-228	N. COUNTY POOL RENTALS	12,000	14,000	14,000	2,000	16.67 %
347-230	N.C. TAX EXEMPT SPECIAL	1,000	1,000	1,000	0	0.00 %
349-010	REIMBURSEMENT-MPO	25,000	25,000	25,000	0	0.00 %
349-012	REIMBURSEMENT - IMPACT FEE ADMIN.	20,000	45,000	45,000	25,000	125.00 %
354-008	CODE ENFORCEMENT FINES	35,000	48,000	48,000	13,000	37.14 %
361-100	INTEREST INCOME	285,000	345,000	345,000	60,000	21.05 %
369-900	OTHER MISC. REVENUE	2,891	2,500	2,351	(540)	(18.68)%
389-030	LESS 5% EST. RECEIPTS	(1,493,007)	(1,464,812)	(1,474,964)	18,043	(1.21)%
389-040	CASH FORWARD - ADMINISTRATION BUILDING	1,187,420	0	0	(1,187,420)	(100.00)%
389-040	CASH FORWARD OCTOBER 1	2,304,318	2,000,000	1,990,000	(314,318)	(13.64)%
<b>TOTAL REVENUES</b>		<b>\$31,858,876</b>	<b>\$29,831,437</b>	<b>\$30,014,316</b>	<b>(\$1,844,560)</b>	<b>(5.79)%</b>

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

# ***TRANSPORTATION FUND***



**TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2007/2008 FUND 111  
PROPOSED BUDGET AS OF SEPTEMBER 5, 2007**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2007	2007/2008 DEPARTMENT REQUEST	BOARD APPROVED	INCREASE (DECREASE)	% INCREASE (DECREASE)
214	ROAD AND BRIDGE	\$8,942,667	\$9,383,542	\$8,388,495	(\$554,172)	(6.20)%
243	PUBLIC WORKS	1,289,853	1,167,292	1,099,615	(190,238)	(14.75)%
244	COUNTY ENGINEERING	2,627,547	2,601,498	2,367,666	(259,881)	(9.89)%
245	TRAFFIC ENGINEERING	2,884,123	2,877,234	2,580,428	(303,695)	(10.53)%
247	REAL ESTATE ACQUISITION	0	307,820	138,267	138,267	N/A
281	STORMWATER	636,200	636,318	586,662	(49,538)	(7.79)%
<b>SUB-TOTAL EXPENSES</b>		<b>\$16,380,390</b>	<b>\$16,973,704</b>	<b>\$15,161,133</b>	<b>(\$1,219,257)</b>	<b>(7.44)%</b>
199	GENERAL & ADMIN. EXPENSE	\$1,106,728	\$1,234,240	\$1,073,280	(\$33,448)	(3.02)%
199	RESERVE FOR CONTINGENCY	89,717	100,000	381,770	292,053	325.53 %
199	CASH FORWARD SEPTEMBER 30	815,000	875,000	765,000	(50,000)	(6.13)%
<b>TOTAL EXPENSES</b>		<b>\$18,391,835</b>	<b>\$19,182,944</b>	<b>\$17,381,183</b>	<b>(\$1,010,652)</b>	<b>(5.50)%</b>

**TRANSPORTATION FUND REVENUE ESTIMATE FOR 2007/2008 FUND 111  
PROPOSED BUDGET AS OF SEPTEMBER 5, 2007**

#	ACCOUNT NAME	BUDGET AS OF 3/31/2007	2007/2008 DEPARTMENT REQUEST	BOARD APPROVED	INCREASE (DECREASE)	% (DECREASE)
329-090	OTHER LICENSES & PERMITS	\$200,000	\$150,000	\$150,000	(\$50,000)	(25.00)%
334-401	FDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	179,000	179,000	195,000	16,000	8.94 %
335-420	CONSTITUTIONAL GAS TAX	1,775,886	1,685,000	1,746,986	(28,900)	(1.63)%
335-440	COUNTY GAS TAX	803,774	762,500	790,682	(13,092)	(1.63)%
341-300	SALE/MAPS AND PUBLICATIONS	6,500	9,500	9,500	3,000	46.15 %
344-903	WATER/SEWER PAVING SYSTEMS	20,000	25,000	25,000	5,000	25.00 %
349-003	PRD APPLICATION	60,000	55,000	55,000	(5,000)	(8.33)%
349-010	REIMBURSEMENT MPO	50,000	50,000	50,000	0	0.00 %
361-100	INTEREST INCOME	96,000	114,000	145,000	49,000	51.04 %
361-110	INTEREST - ASSESSMENTS	10,000	10,000	10,000	0	0.00 %
363-110	CAPITAL IMPROVEMENT ASSESSMENT	150,000	175,000	175,000	25,000	16.67 %
369-900	OTHER MISC. INCOME	25,000	25,000	25,000	0	0.00 %
369-940	REIMBURSEMENTS	250,000	250,000	325,000	75,000	30.00 %
369-943	TRAFFIC SIGN PRODUCTION	175,000	175,000	275,000	100,000	57.14 %
369-950	INTERDEPARTMENT REIMBURSE	402,740	851,346	676,714	273,974	68.03 %
381-020	FUND TRANSFERS/G.F.	5,824,597	5,506,966	5,300,098	(524,499)	(9.00)%
381-020	FUND TRANSFERS/M.S.T.U.	7,118,951	8,260,449	6,477,897	(641,054)	(9.00)%
389-030	LESS 5% EST. RECEIPTS	(210,195)	(225,817)	(232,694)	(22,499)	10.70 %
389-040	CASH FORWARD - OCTOBER 1	1,454,582	1,125,000	1,182,000	(272,582)	(18.74)%
<b>TOTAL REVENUES</b>		<b>\$18,391,835</b>	<b>\$19,182,944</b>	<b>\$17,381,183</b>	<b>(\$1,010,652)</b>	<b>(5.50)%</b>

***EMERGENCY  
SERVICES  
DISTRICT***



**EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2007/2008 FUND 114  
PROPOSED BUDGET AS OF SEPTEMBER 5, 2007**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2007	2007/2008 DEPARTMENT REQUEST	BOARD APPROVED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	\$12,793,059	\$14,318,588	\$13,639,678	\$846,619	6.62 %
120	FIRE RESCUE - BENEFITS	6,321,167	6,953,042	6,443,015	121,848	1.93 %
120	FIRE RESCUE - OPERATING	4,029,935	4,315,196	4,415,288	385,353	9.56 %
120	FIRE RESCUE - CAPITAL	8,861,909	2,557,212	5,339,877	(3,522,032)	(39.74)%
120	FIRE RESCUE - OTHER USES	3,158,224	2,355,999	2,330,540	(827,684)	(26.21)%
<b>TOTAL EXPENSES</b>		<b>\$35,164,294</b>	<b>\$30,500,037</b>	<b>\$32,168,398</b>	<b>(\$2,995,896)</b>	<b>(8.52)%</b>

**EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2007/2008 FUND 114  
PROPOSED BUDGET AS OF SEPTEMBER 5, 2007**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2007	2007/2008 DEPARTMENT REQUEST	BOARD APPROVED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	\$27,059,293	\$27,059,293	\$27,264,910	\$205,617	0.76 %
311-020	DELINQUENT AD VALOREM TAXES	7,500	7,500	4,000	(3,500)	(46.67)%
311-030	INTEREST TAX ROLL	10,000	12,500	6,500	(3,500)	(35.00)%
331-208	FEMA WIND RETROFIT GRANT	5,389	0	0	(5,389)	(100.00)%
334-290	EMS GRANT	65,174	0	0	(65,174)	(100.00)%
335-230	FIREMANS SUPPLEMENTAL COMPENSATION	20,000	20,000	20,000	0	0.00 %
342-210	BURN PERMIT FEES	10,000	10,000	6,000	(4,000)	(40.00)%
342-220	FIRE PROTECTION SERVICES	194,480	195,000	195,000	520	0.27 %
342-230	FIRE SAFETY INSPECTION	450,000	275,000	205,000	(245,000)	(54.44)%
342-310	ALS CHARGES	2,760,000	2,800,000	2,775,000	15,000	0.54 %
342-320	ALS SPECIAL EVENTS	3,000	3,000	3,000	0	0.00 %
361-100	INTEREST INCOME	324,000	398,000	270,000	(54,000)	(16.67)%
369-900	OTHER MISC. REVENUE	19,804	20,000	9,377	(10,427)	(52.65)%
369-940	REIMBURSEMENTS	2,000	1,000	1,000	(1,000)	(50.00)%
<b>SUB-TOTAL</b>		<b>\$30,930,640</b>	<b>\$30,799,293</b>	<b>\$30,759,787</b>	<b>(\$170,853)</b>	<b>(0.55)%</b>
389-030	LESS 5% EST. RECEIPTS	(\$1,543,004)	(\$1,539,965)	(\$1,537,989)	\$5,015	(0.33)%
389-040	CASH FORWARD	5,776,658	700,000	2,946,600	(2,830,058)	(48.99)%
<b>TOTAL REVENUES</b>		<b>\$35,164,294</b>	<b>\$29,959,328</b>	<b>\$32,168,398</b>	<b>(\$2,995,896)</b>	<b>(8.52)%</b>

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

***ENVIRONMENTALLY  
SENSITIVE  
LAND ACQUISITION BONDS***



2007/2008 PROPOSED BUDGET  
 ENVIRONMENTALLY SENSITIVE LAND ACQUISITION BONDS  
 FUND 225

<u>REVENUES:</u>		2006/2007 BUDGET	PROPOSED 2007/2008	INCREASE (DECREASE)
225031-311010	CURRENT AD VALOREM TAX	\$2,515,759	\$2,494,611	(\$21,148)
225037-361100	INTEREST INCOME	35,043	49,816	14,773
225039-389030	LESS 5% EST. RECEIPTS	(127,540)	(127,221)	319
225039-389040	CASH FORWARD	21	0	(21)
<b>TOTAL REVENUES</b>		<b>\$2,423,283</b>	<b>\$2,417,206</b>	<b>(\$6,077)</b>

EXPENSES:

22511717-077110	PRINCIPAL-DEBT SERVICE	\$1,775,000	\$1,825,000	\$50,000
22511717-077210	INTEREST DEBT SERVICE	437,054	390,418	(46,636)
22511717-077310	OTHER DEBT SERVICE COSTS	20,000	20,000	0
22511786-099060	TRANSFER PROPERTY APPRAISER	41,229	31,788	(9,441)
22511786-099070	TRANSFER TAX COLLECTOR	50,000	50,000	0
22511786-099920	CASH FORWARD-SEPTEMBER 30TH	100,000	100,000	0
<b>TOTAL EXPENSES</b>		<b>\$2,423,283</b>	<b>\$2,417,206</b>	<b>(\$6,077)</b>

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

***NON-AD VALOREM***



**2007/2008 PROPOSED BUDGET  
SOLID WASTE DISPOSAL DISTRICT  
FUND 411**

<b>REVENUES:</b>	<b>2006/2007 BUDGET</b>	<b>PROPOSED 2007/2008</b>	<b>INCREASE (DECREASE)</b>
331-581 HURRICANE JEANNE	\$8,640	\$0	(\$8,640)
343-410 GARBAGE/SOLID WASTE SALES	40,000	25,000	(15,000)
343-420 DEMOLITION CHARGES	2,050,000	1,932,000	(118,000)
343-430 TIRE DUMPING CHARGES	24,000	21,000	(3,000)
343-450 RECYCLING SALES	600,000	600,000	0
343-460 CHIPPED TREE DEBRIS SALES	12,000	5,000	(7,000)
343-470 SEPTAGE/SLUDGE DISPOSAL	205,000	180,000	(25,000)
343-920 LOT CLEARING REVENUE	400,000	275,000	(125,000)
347-294 RENTALS - BUILDINGS	47,000	72,000	25,000
361-010 INTEREST-INVESTMENTS	601,686	725,000	123,314
363-120 SERVICE ASSESSMENTS	7,840,000	7,711,873	(128,127)
363-140 LANDFILL ASSESSMENTS	320,000	300,000	(20,000)
389-030 LESS 5% EST. RECEIPTS	(606,900)	(592,344)	14,556
389-040 CASH FORWARD - OCT. 1	700,000	541,426	(158,574)
<b>TOTAL REVENUES</b>	<b>\$12,241,426</b>	<b>\$11,795,955</b>	<b>(\$445,471)</b>

**EXPENSES:**

209 REFUSE *	\$1,575,558	\$1,426,006	(\$149,552)
217 LANDFILL	13,493,641	20,010,235	6,516,594
255 RECYCLING	6,897,182	8,333,864	1,436,682
<b>SUB-TOTAL EXPENSES</b>	<b>\$21,966,381</b>	<b>\$29,770,105</b>	<b>\$7,803,724</b>
LESS CAPITAL OUTLAY	(9,724,955)	(17,974,150)	(8,249,195)
<b>TOTAL EXPENSES</b>	<b>\$12,241,426</b>	<b>\$11,795,955</b>	<b>(\$445,471)</b>

COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)	\$31.41	\$29.86	(\$1.55)
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)	\$46.50	\$44.04	(\$2.46)
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)	\$74.40	\$70.46	(\$3.94)
READINESS-TO-USE FEE - (W.G.U)	\$20.02	\$18.87	(\$1.15)
NUMBER OF W.G.U.'s	200,449	206,959	6,510

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

\* - KEEP INDIAN RIVER BEAUTIFUL (\$75,000) INCLUDED IN REFUSE BUDGET

2007/2008 PROPOSED BUDGET  
 EAST GIFFORD STORMWATER WATERSHED M.S.B.U.  
 FUND 171

<b>REVENUES:</b>		<b>2006/2007 BUDGET</b>	<b>PROPOSED 2007/2008</b>	<b>INCREASE (DECREASE)</b>
171-000-363-120.00	SERVICE ASSESSMENT	\$2,100	\$2,100	\$0
171-000-389-030.00	LESS 5% ESTIMATED RECEIPTS	(105)	(105)	0
<b>TOTAL REVENUES</b>		<b>\$1,995</b>	<b>\$1,995</b>	<b>\$0</b>

**EXPENSES:**

17128041-066340	DRAINAGE SYSTEMS	\$1,925	\$1,928	\$3
17128041-099060	BUDG TRANSFER-PROPERTY APPR	55	52	(3)
17028081-099940	COMMISSIONS AND FEES	15	15	0
<b>TOTAL EXPENSES</b>		<b>\$1,995</b>	<b>\$1,995</b>	<b>\$0</b>

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

# FY 2007/2008 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
<b>REVENUES</b>										
361-100	INTEREST INCOME	\$500	\$616	\$700	\$108	\$1,435	\$120	\$110	\$104	\$0
363-120	SERVICE ASSESSMENTS	5,206	11,144	1,140	1,260	14,028	1,464	3,116	1,624	6,972
381-020	FUND TRANSFERS IN	0	0	0	0	0	0	0	0	0
389-030	LESS 5% EST. RECEIPTS	(285)	(588)	(92)	(68)	(773)	(79)	(161)	(86)	(349)
389-040	CASH FORWARD-OCTOBER 1	560	2,221	1,128	102	2,363	372	379	868	0
	<b>TOTAL</b>	<b>\$5,981</b>	<b>\$13,393</b>	<b>\$2,876</b>	<b>\$1,402</b>	<b>\$17,053</b>	<b>\$1,877</b>	<b>\$3,444</b>	<b>\$2,510</b>	<b>\$6,623</b>

EXPENSES										
033140	GENERAL & ADMIN.	\$100	\$250	\$75	\$75	\$500	\$75	\$75	\$75	\$100
034310	ELECTRICAL SERVICES	5,575	12,700	2,385	1,210	15,480	1,645	3,235	2,335	6,023
034910	LEGAL ADS	90	70	45	50	90	90	50	45	100
099060	BUD. TRANS. PROP. APPR.	156	223	341	37	683	37	44	30	300
099910	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0
099920	CASH FORWARD-SEPT. 30	0	0	0	0	0	0	0	0	0
099940	COMMISSIONS & FEES	60	150	30	30	300	30	40	25	100
	<b>TOTAL</b>	<b>\$5,981</b>	<b>\$13,393</b>	<b>\$2,876</b>	<b>\$1,402</b>	<b>\$17,053</b>	<b>\$1,877</b>	<b>\$3,444</b>	<b>\$2,510</b>	<b>\$6,623</b>

## PER PARCEL/ACRE CHARGE:

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

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



**2007/2008 PROPOSED BUDGET  
SHOOTING RANGE  
FUND 412**

<b>REVENUES:</b>		<b>2006/2007 BUDGET</b>	<b>PROPOSED 2007/2008</b>	<b>INCREASE (DECREASE)</b>
343-670	MISC INCOME	\$3,000	\$3,000	\$0
347-501	RIFLE RANGE	51,000	60,000	9,000
347-502	PISTOL RANGE	40,000	47,500	7,500
347-503	SPORTING CLAYS COURSE	12,500	5,000	(7,500)
347-504	5 STAND	43,000	52,500	9,500
347-505	ARCHERY 50 YARD	1,000	1,000	0
347-506	ARCHERY COURSE	500	500	0
347-507	AIR GUN	500	500	0
347-508	JUNIOR INSTRUCTION	6,500	7,500	1,000
347-510	RANGE RENTAL	2,000	6,500	4,500
347-512	TOURNAMENTS	3,000	3,000	0
347-520	AMMUNITION SALES	28,000	38,000	10,000
347-521	ACCESSORIES SALES	32,000	36,000	4,000
361-100	INTEREST INCOME	2,800	9,999	7,199
389-401	DONATIONS	1,000	1,000	0
381-020	FUND TRANSFERS IN	224,730	148,782	(75,948)
389-030	LESS 5% EST. RECEIPTS	(11,290)	(13,550)	(2,260)
389-040	CASH FORWARD	0	10,000	10,000
<b>TOTAL REVENUES</b>		<b>\$440,240</b>	<b>\$417,231</b>	<b>(\$23,009)</b>

**EXPENSES:**

	SALARY AND BENEFITS	\$294,013	\$279,345	(\$14,668)
	EXPENSES	146,227	129,943	(16,284)
	RESERVE FOR CONTINGENCY	0	7,943	7,943
<b>SUB-TOTAL EXPENSES</b>		<b>\$440,240</b>	<b>\$417,231</b>	<b>(\$23,009)</b>
	LESS CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENSES</b>		<b>\$440,240</b>	<b>\$417,231</b>	<b>(\$23,009)</b>

2007/2008 PROPOSED BUDGET  
 BUILDING DEPARTMENT  
 FUND 441

<b>REVENUES:</b>		<b>2006/2007 BUDGET</b>	<b>PROPOSED 2007/2008</b>	<b>INCREASE (DECREASE)</b>
322-010	BUILDING PERMITS - COUNTY	\$2,800,000	\$2,100,000	(\$700,000)
322-011	BUILDING PERMITS - CITY	225,000	225,000	0
322-030	PLAN EXAM FEE - COUNTY	775,000	375,000	(400,000)
322-031	PLAN EXAM FEE - CITY	75,000	50,000	(25,000)
329-050	COMPETENCY CARD FEES	75,000	50,000	(25,000)
341-300	SALE/MAPS AND PUBLICATIONS	11,000	11,000	0
354-013	UNLICENSED CONTRACTOR FINES	20,000	10,000	(10,000)
361-100	INTEREST INCOME	150,000	112,500	(37,500)
369-900	OTHER MISC. REVENUES	115,000	115,000	0
389-030	LESS 5% ESTIMATED RECEIPTS	(212,300)	(152,425)	59,875
389-040	CASH FORWARD	632,504	482,164	(150,340)
<b>TOTAL REVENUES</b>		<b>\$4,666,204</b>	<b>\$3,378,239</b>	<b>(\$1,287,965)</b>

**EXPENSES:**

	SALARY AND BENEFITS	\$3,081,917	\$2,195,365	(\$886,552)
	EXPENSES	1,699,090	1,126,403	(572,687)
	RESERVE FOR CONTINGENCIES	0	56,471	56,471
<b>SUB-TOTAL EXPENSES</b>		<b>\$4,781,007</b>	<b>\$3,378,239</b>	<b>(\$1,402,768)</b>
	LESS CAPITAL OUTLAY	(114,803)	0	114,803
<b>TOTAL EXPENSES</b>		<b>\$4,666,204</b>	<b>\$3,378,239</b>	<b>(\$1,287,965)</b>

2007/2008 PROPOSED BUDGET  
 UTILITIES IMPACT FEE  
 FUND 472

<u>REVENUES:</u>		2006/2007 BUDGET	PROPOSED 2007/2008	INCREASE (DECREASE)
343-301	SEWER LINE EXTENSION FEES	\$0	\$97,992	\$97,992
343-302	WATER LINE EXTENSION FEES	0	387,023	387,023
343-630	SEWER IMPACT FEES	2,950,000	1,442,143	(1,507,857)
343-650	WATER IMPACT FEES	3,200,000	955,443	(2,244,557)
343-690	COURT RECORDING FEES	0	8,755	8,755
361-100	INTEREST INCOME	325,000	2,000,000	1,675,000
389-030	LESS 5% EST. RECEIPTS	(323,750)	(244,568)	79,182
<b>TOTAL REVENUES</b>		<b>\$6,151,250</b>	<b>\$4,646,788</b>	<b>(\$1,504,462)</b>

EXPENSES:

	CASH FORWARD	\$6,151,250	\$4,646,788	(\$1,504,462)
<b>TOTAL EXPENSES</b>		<b>\$6,151,250</b>	<b>\$4,646,788</b>	<b>(\$1,504,462)</b>

2007/2008 PROPOSED BUDGET  
 SELF INSURANCE  
 FUND 502

<u>REVENUES:</u>		2006/2007 BUDGET	PROPOSED 2007/2008	INCREASE (DECREASE)
395-020	INSURANCE CHARGES TO DEPTS.	\$3,310,575	\$4,262,080	\$951,505
395-023	WORKERS COMP. CHARGES	2,675,000	2,725,000	50,000
369-040	MISCELLANEOUS REVENUES	25,000	25,000	0
361-100	INTEREST INCOME	120,000	160,000	40,000
389-030	LESS 5% EST. RECEIPTS	(306,529)	(358,604)	(52,075)
389-040	CASH FORWARD - OCTOBER 1	499,523	327,835	(171,688)
<b>TOTAL REVENUES</b>		<b>\$6,323,569</b>	<b>\$7,141,311</b>	<b>\$817,742</b>
<u>EXPENSES:</u>				
	RISK MANAGEMENT OPERATIONS	\$345,669	\$354,884	\$9,215
	INSURANCE COVERAGES	4,400,000	5,200,000	800,000
	INSURANCE CLAIMS	1,579,850	1,580,760	910
	RESERVE FOR CONTINGENCY	0	5,667	5,667
<b>SUB-TOTAL EXPENSES</b>		<b>\$6,325,519</b>	<b>\$7,141,311</b>	<b>\$815,792</b>
	LESS CAPITAL OUTLAY	(1,950)	0	1,950
<b>TOTAL EXPENSES</b>		<b>\$6,323,569</b>	<b>\$7,141,311</b>	<b>\$817,742</b>

2007/2008 PROPOSED BUDGET  
 GEOGRAPHIC INFO SYSTEMS DEPT  
 FUND 505

<u>REVENUES:</u>	2006/2007 BUDGET	PROPOSED 2007/2008	INCREASE (DECREASE)
INTERDEPARTMENTAL CHARGES	\$1,394,754	\$1,366,693	(\$28,061)
CASH FORWARD	0	0	0
<b>TOTAL REVENUES</b>	<b>\$1,394,754</b>	<b>\$1,366,693</b>	<b>(\$28,061)</b>

EXPENSES:

SALARIES & BENEFITS	\$406,213	\$314,133	(\$92,080)
EXPENSES	1,205,491	1,075,439	(130,052)
RESERVE FOR CONTINGENCY	0	11,621	11,621
<b>SUB-TOTAL EXPENSES</b>	<b>\$1,611,704</b>	<b>\$1,401,193</b>	<b>(\$210,511)</b>
LESS CAPITAL OUTLAY	(216,950)	(34,500)	182,450
<b>TOTAL EXPENSES</b>	<b>\$1,394,754</b>	<b>\$1,366,693</b>	<b>(\$28,061)</b>