

INDIAN RIVER COUNTY
2009/2010 BUDGET WORKSHOP - TENTATIVE SCHEDULE*

9:00 A.M. – THURSDAY, JULY 23, 2009

Invocation – Jim Davis
Public Works Director

Pledge of Allegiance – Wesley S. Davis, Commission Chairman

TIME

9:00 A.M.

GENERAL OVERVIEW SESSION
JOSEPH A. BAIRD, COUNTY ADMINISTRATOR

9:15 A.M. TO 9:45 A.M.

GENERAL FUND

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001-101	BOARD OF COUNTY COMMISSIONERS
001-102	COUNTY ATTORNEY
001-107	COMMUNICATIONS/EMERGENCY SERVICE
001-109	MAIN LIBRARY
001-111	MEDICAID
001-112	NORTH COUNTY LIBRARY
001-113	BRACKETT LIBRARY
001-118	IRC SOIL AND WATER CONSERVATION
001-119	LAW LIBRARY
001-201	ADMINISTRATOR - OPERATIONS
001-202	GENERAL SERVICES
001-203	HUMAN RESOURCES
001-206	VETERANS SERVICE
001-208	EMERGENCY MANAGEMENT
001-210	PARKS
001-211	HUMAN SERVICES
001-212	AG EXTENSION
001-213	YOUTH GUIDANCE
001-216	PURCHASING
001-220	FACILITIES MANAGEMENT
001-229	OFFICE OF MANAGEMENT AND BUDGET
001-237	FPL GRANT EXPENDITURES
001-238	EMERGENCY BASE GRANT
001-241	COMPUTER SERVICES
001-246	INSURANCE PREMIUMS
001-250	COUNTY ANIMAL CONTROL
001-251	MAILROOM/SWITCHBOARD

INDIAN RIVER COUNTY
2009/2010 BUDGET WORKSHOP - TENTATIVE SCHEDULE*

THURSDAY, JULY 23, 2009

TIME

9:45 A.M. TO 10:15 A.M.	<u>MUNICIPAL SERVICE TAXING UNIT (M.S.T.U.)</u>	<u>Page 34</u>
004-104	NORTH COUNTY AQUATIC CENTER	
004-105	GIFFORD AQUATIC CENTER	
004-108	RECREATION	
004-116	OCEAN RESCUE	
004-161	SHOOTING RANGE	
004-204	PLANNING AND DEVELOPMENT	
004-205	COUNTY PLANNING	
004-207	CODE ENFORCEMENT	
004-210	PARKS	
004-214	ROADS AND BRIDGES	
004-234	TELECOMMUNICATIONS	
004-400	TAX COLLECTOR	
10:15 A.M. TO 10:30 A.M.	<u>TRANSPORTATION FUND</u>	<u>Page 36</u>
111-214	ROADS AND BRIDGES	
111-243	PUBLIC WORKS	
111-244	COUNTY ENGINEERING	
111-245	TRAFFIC ENGINEERING	
111-247	REAL ESTATE ACQUISITION	
111-281	STORMWATER	
10:30 A.M. TO 10:45 A.M.	BREAK	
10:45 A.M. TO 11:15 A.M.	<u>EMERGENCY SERVICES DISTRICT</u>	<u>Page 37</u>
114-120	FIRE RESCUE	
	<u>AGGREGATE MILLAGE</u>	
	STATE PROPOSED AGGREGATE MILLAGE	
225-117	<u>ENVIRONMENTALLY SENSITIVE LAND ACQ. BOND</u>	<u>Page 38</u>
245-117	LAND ACQUISITION BONDS – 2004 REFERENDUM	<u>Page 39</u>

INDIAN RIVER COUNTY
2009/2010 BUDGET WORKSHOP - TENTATIVE SCHEDULE*

THURSDAY, JULY 23, 2009

TIME

11:15 A.M. TO 11:30 A.M.	<u>STREETLIGHTING DISTRICTS</u>	<u>Pages 44-45</u>
181	GIFFORD	
182	LAURELWOOD	
183	ROCKRIDGE	
184	VERO HIGHLANDS	
186	PORPOISE POINT	
187	SINGLE STREET LIGHTS	
188	LAUREL COURT	
189	TIERRA LINDA	
190	VERO SHORES	
191	IXORA PARK	
192	ROYAL POINCIANA	
193	ROSELAND	
194	WHISPERING PINES	
195	MOORINGS	
196	WALKER'S GLEN	
197	GLENDALE LAKES	
198	FLORALTON BEACH	
199	WEST WABASSO	
	<u>OTHER M.S.B.U.</u>	<u>Pages 46-47</u>
171	EAST GIFFORD STORMWATER M.S.B.U.	
185	VERO LAKE ESTATES M.S.B.U.	
11:30 A.M. TO 12:00 Noon	<u>INTERNAL SERVICE FUNDS</u>	<u>Pages 55-58</u>
501	FLEET MANAGEMENT	
502	RISK MANAGEMENT (SELF INSURANCE)	
504	EMPLOYEE HEALTH INSURANCE	
505	GEOGRAPHIC INFORMATION SYSTEMS	
12:00 P.M.	<i>LUNCH BREAK</i>	

INDIAN RIVER COUNTY
2009/2010 BUDGET WORKSHOP - TENTATIVE SCHEDULE*

THURSDAY, JULY 23, 2009

TIME

1:30 P.M. (PUBLIC HEARING)	<u>SOLID WASTE DISPOSAL DISTRICT (S.W.D.D.)</u>	<u>Page 43</u>
411-209	REFUSE DISPOSAL	
411-217	SANITARY LANDFILL	
411-255	RECYCLING	
1:35 P.M.	<u>CONSTITUTIONAL OFFICERS</u>	<u>Page 31</u>
001-300	CLERK OF CIRCUIT COURT	JEFFREY K. BARTON
001-400	TAX COLLECTOR	CAROLE JEAN JORDAN
001-500	PROPERTY APPRAISER	DAVID C. NOLTE
001-600	SHERIFF	DERYL LOAR
001-700	SUPERVISOR OF ELECTIONS	KAY CLEM
001-114	VALUE ADJUSTMENT BOARD	
2:30 P.M.	<u>NON-DEPARTMENTAL</u>	
	<u>STATE AGENCIES</u>	<u>Page 31</u>
001-106	NEW HORIZONS OF THE TREASURE COAST, INC.	
001-106	STATE HEALTH DEPARTMENT	
001-110	TREASURE COAST REGIONAL PLANNING COUNCIL	
001-110	DEPT. OF JUVENILE JUSTICE	
001-110	MENTAL HEALTH WALK-IN CLINIC	
001-252	ENVIRONMENTAL CONTROL BOARD	
001-901	CIRCUIT COURT ADMINISTRATION	
001-901	GUARDIAN AD LITEM	
001-903	VICTIM ASSISTANCE PROGRAM	
001-903	STATE ATTORNEY	
001-904	PUBLIC DEFENDER	
001-907	MEDICAL EXAMINER	
	<u>ECONOMIC DEVELOPMENT</u>	<u>Page 31</u>
001-110	ECONOMIC DEVELOPMENT DIVISION	
001-128	<u>CHILDREN'S SERVICES</u>	<u>Page 32</u>
001-137	<u>SEBASTIAN COMMUNITY REDEVELOPMENT AREA</u>	<u>Page 32</u>
001-137	<u>FELLSMERE COMMUNITY REDEVELOPMENT AREA</u>	
	<u>CHOOSE LIFE LICENSE PLATE PROGRAM</u>	<u>Page 32</u>
001-110	CARE NET PREGNANCY CENTER OF INDIAN RIVER COUNTY	

INDIAN RIVER COUNTY
2009/2010 BUDGET WORKSHOP - TENTATIVE SCHEDULE*

THURSDAY, JULY 23, 2009

TIME

2:30 P.M.

NON-DEPARTMENTAL

QUASI-NON-PROFIT ORGANIZATIONS

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001-110	COMMUNITY TRANSPORTATION COORDINATOR (SENIOR RESOURCE ASSOCIATION, INC.)
001-110	CULTURAL COUNCIL
001-110	GIFFORD YOUTH ACTIVITY CENTER
001-110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD
001-110	HUMANE SOCIETY OF VERO BEACH & IRC, FL., INC.
001-110	TREASURE COAST HOMELESS SERVICES COUNCIL, INC.

NON-PROFIT ORGANIZATIONS

001-206	VETERANS COUNCIL OF INDIAN RIVER COUNTY, INC.
114-120	STATE FOREST SERVICE
411-209	KEEP INDIAN RIVER BEAUTIFUL (K.I.R.B.)

DORI SLOSBERG DRIVER EDUCATION SAFETY ACT

Page 81

137-110	INDIAN RIVER COUNTY SCHOOL DISTRICT
137-110	ST. EDWARD'S SCHOOL

5:00 P.M.

ADJOURN

INDIAN RIVER COUNTY
2009/2010 BUDGET WORKSHOP - TENTATIVE SCHEDULE*
FRIDAY, JULY 24, 2009

Invocation – Stan Boling
Planning Director

Pledge of Allegiance – Joseph E. Flescher, Commission Vice-Chairman

TIME

9:30 A.M. TO 11:00 A.M.

	<u>ENTERPRISE FUNDS</u>	<u>Pages 51-54</u>
418-221	GOLF COURSE MAINTENANCE	
418-236	CLUBHOUSE	
441-233	BUILDING DEPARTMENT	
471-218	UTILITIES – WASTEWATER TREATMENT	
471-219	UTILITIES – WATER PRODUCTION	
471-235	UTILITIES – GENERAL & ENGINEERING	
471-257	UTILITIES – SLUDGE OPERATIONS	
471-265	UTILITIES – CUSTOMER SERVICE	
471-268	UTILITIES – WASTEWATER COLLECTION	
471-269	UTILITIES – WATER DISTRIBUTION	
472-235	UTILITY IMPACT FEES	

11:00 A.M.

	<u>MISCELLANEOUS FUNDS</u>	<u>Pages 61-87</u>
101	ROAD IMPROVEMENT FEES	
102	NEW TRAFFIC IMPROVEMENT FEES	
103	ADDITIONAL IMPACT FEES	
106	COURT FACILITIES FUND	
107	HOUSING AUTHORITY	
108	RENTAL ASSISTANCE	
109	SECONDARY ROAD CONSTRUCTION	
113	PARKS DEVELOPMENT	
117	TREE ORDINANCE FINES	
119	TOURIST DEVELOPMENT FUND	
120	911 SURCHARGE	
121	DRUG ABUSE FUND	
123	IRCLHAP/SHIP	
124	METRO PLAN ORGANIZATION	
127	NATIVE UPLANDS ACQUISITION	
128	BEACH RESTORATION	
133	FLORIDA BOATING IMPROVEMENT PROGRAM	
134	LIBRARY BEQUEST FUND	
135	DISABLED ACCESS PROGRAMS	
136	INTERGOVERNMENTAL GRANTS	

INDIAN RIVER COUNTY
2009/2010 BUDGET WORKSHOP - TENTATIVE SCHEDULE*

FRIDAY, JULY 24, 2009

TIME

11:00 A.M.

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MISCELLANEOUS FUNDS (Cont'd)

TRAFFIC EDUCATION PROGRAM
CDBG DISASTER RECOVERY GRANT
COURT FACILITY SURCHARGE FUND
ADDITIONAL COURT COSTS
COURT TECHNOLOGY FUND
LAND ACQUISITION SERIES 2006
DODGER BONDS

CAPITAL PROJECTS

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DODGERTOWN CAPITAL RESERVE FUND
OPTIONAL ONE-CENT SALES TAX

Pages 91-92

ANNOUNCE:

SEPTEMBER 9, 2009	5:01 P.M.	PUBLIC HEARING ON TENTATIVE BUDGET AND PROPOSED MILLAGE RATES
SEPTEMBER 16, 2009	5:01 P.M.	FINAL BUDGET HEARING AND ADOPTION OF MILLAGE RATES

ADJOURN



2009/2010

***BUDGET
WORKSHOP***

JULY 23 - 24, 2009

BOARD OF COUNTY COMMISSIONERS
 1801 27th Street, Vero Beach, Florida 32960-3388



July 13, 2009

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

Dear Commissioners:

On July 10, 2009, staff released the proposed budget for Fiscal Year 2009/2010. On the evening of July 10, 2009, the Teamsters Local Union No. 769 voted to forego their contractual merit increases and top-out pay. This will result in an annualized savings of \$470,560 county-wide. The total recommended budget will decrease from \$302,187,209 to \$301,601,307 as a result of this act of good faith and cooperation by the Teamsters. This decrease totals \$585,902 due to interfund transfers decreasing as well.

The change will also result in a reduced General Fund Millage rate from what was previously proposed. The original recommended budget included a millage rate of 3.1009, an increase of about 1% from the current year rate. The new millage rate will be 3.0892, a decrease from the original recommendation and an increase of about 0.7% over current. The Emergency Services District budget will decrease by \$3,402. The proposed millage rate will remain unchanged. Instead the proposed use of fund balance will decrease from \$570,000 to \$566,598.

Table 1
Comparison of Proposed Millage Rates to Current

Fund Description	2009/2010 Rollback Millage	2009/2010 Proposed Millage	Difference	% Difference
General Fund	3.0689	3.0892	0.0203	0.7%
M.S.T.U. Fund	1.0804	1.0774	(0.0030)	-0.3%
Emergency Services District	1.7148	1.7148	(0.0000)	0.0%
Land Acquisition Bond ⁽¹⁾	0.1357	0.0725	(0.0632)	-46.6%
Land Acquisition 2004 ⁽¹⁾	0.2863	0.3154	0.0291	10.2%

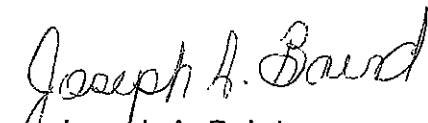
Please see Table 2 below showing the impact of the proposed millage on a typical house. This scenario assumes an assumed value of \$200,000 with a homestead exemption of \$50,000 in fiscal year 2008/2009. For 2009/2010, the assessed value increases by 0.1% to \$200,200. As the table illustrates, the proposed tax rates will result in a decreased tax burden for homesteaded property regardless of location in the County.

Table 2
Typical House Comparison – Homestead Cap

Proposed Millage Compared to Current	2008/2009 Adopted Millage	2009/2010 Proposed Millage	Increase (Decrease)	% Increase (Decrease)
Taxable Value	\$150,000	\$150,200	\$200	0.13%
General Fund	\$460.34	\$464.00	\$3.66	0.80%
Land Acquisition ⁽¹⁾	\$20.36	\$10.89	(\$9.47)	-46.51%
Land Acquisition 2004 ⁽¹⁾	\$42.95	\$47.37	\$4.42	10.29%
Subtotal – Indian River Shores	\$523.65	\$522.26	(\$1.39)	-0.27%
Emergency Services District	\$257.22	\$257.56	\$0.34	0.13%
Subtotal-All Other Incorporated Areas	\$780.87	\$779.82	(\$1.05)	-0.13%
M.S.T.U.	\$162.06	\$161.83	(\$0.23)	-0.14%
Total – Unincorporated Area	\$942.93	\$941.65	(\$1.28)	-0.14%

This change will be discussed in further detail during the budget workshops scheduled for July 23, 2009.

Respectfully submitted,


Joseph A. Baird
County Administrator

Typical House Comparison - Homesteaded Property

For Fiscal Year 2009/10

	FY 2008/09	FY 2009/10
Assessed Value:	\$200,000	\$200,200
Homestead Exemption:	(\$50,000)	(\$50,000)
Taxable Value:	\$150,000	\$150,200

Fund Description/ Municipality	2008/2009 Adopted Millage	2009/2010 Proposed Millage	Increase (Decrease)	% Increase (Decrease)
General Fund	\$460.34	\$464.00	\$3.66	0.80%
Land Acquisition Bond Fund	\$20.36	\$10.89	(\$9.47)	-46.51%
Land Acquisition Bonds - 2004	\$42.95	\$47.37	\$4.42	10.29%
Subtotal - Indian River Shores	\$523.65	\$522.26	(\$1.39)	-0.27%
Emergency Services District	\$257.22	\$257.56	\$0.34	0.13%
Subtotal - All Other Incorporated Areas	\$780.87	\$779.82	(\$1.05)	-0.13%
Municipal Service Taxing Unit	\$162.06	\$161.83	(\$0.23)	-0.14%
Total - Unincorporated Area	\$942.93	\$941.65	(\$1.28)	-0.14%

Note: This compares the estimated tax bill for FY 2009/10 to the FY 2008/09 tax bill based on the proposed millage rate for FY 2009/10. This analysis assumes a property has a \$200,000 assessed value with a homestead exemption in the current year. The assessed value increases 0.1% for FY 2009/10 as the CPI increased 0.1%. Homestead exemption is \$50,000 as of Jan 2008 Amendment 1.

2009/2010 BUDGET WORKSHOP

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BUDGET MESSAGE



Please note – items in red have been revised due to the change in salaries of the teamsters.

July 7, 2009

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

Dear Commissioners:

As required by Florida Statutes, transmitted with this message is the recommended budget for Fiscal Year 2009/2010 (FY 09/10).

The proposed budget represents the general operating framework for providing all County services for the forthcoming year. As presented, it reflects the County Administrator's plan of implementing and funding the recommended service levels. The budget has been developed with a combination of guidelines provided by the Board of County Commissioners (BCC) throughout the year, critical input from all departments, Budget Department guidance, the Administrator's perception of needs, responses from the community, and the Constitutional Officers' budgets.

Reduced Taxes

Indian River County has been making adjustments to account for reduced revenues for the last three years. The proposed budget for FY 2009/10 includes a decrease in total property taxes levied by \$9.7 million (or 9.9%) from last year. This follows decreases of \$5.1 million and \$900,000 for fiscal years 2008/09 and 2007/08, respectively. (See Table 1 on the following page). This means that Indian River County taxpayers overall will pay substantially less property taxes to County government in 2010 than the current year. We have attempted to hold the line on taxes by reducing expenses substantially in response to the declining tax roll. The M.S.T.U. Fund and Emergency Services District millage rates are the same or below current since expense cuts have absorbed the entire decline in the tax roll. With the decreases over the last three years, our total ad valorem taxes are down \$15.1 million from FY 2006/07. The proposed operating levy is now below the amount levied in FY 2005/06.

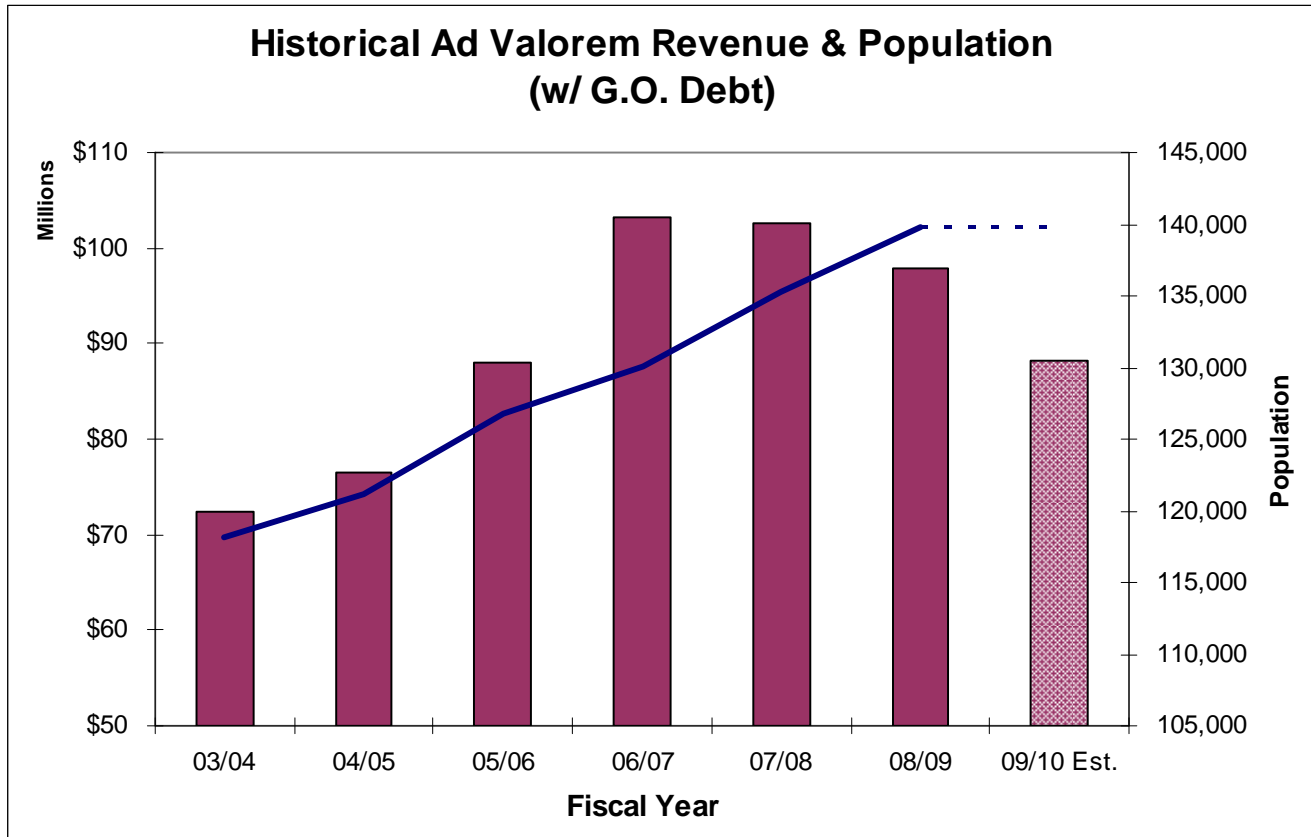


Table 1
Comparison of Proposed Ad Valorem versus Current Revenue

	2008/09 Ad Valorem Revenues	2009/10 Proposed Ad Valorem	Increase (Decrease)	% Increase (Decrease)
General Fund	\$53,805,001	\$49,172,724	(\$4,632,277)	-8.6%
M.S.T.U.	\$11,076,178	\$9,738,423	(\$1,337,755)	-12.1%
Emergency Services District	\$25,635,156	\$22,963,056	(\$2,672,100)	-10.4%
Land Acquisition Bond	\$2,379,139	\$1,154,028	(\$1,225,111)	-51.5%
Land Acquisition Bond – 2004 Referendum	\$5,019,509	\$5,020,419	\$901	0.0%
Total	\$97,914,983	\$88,048,650	(\$9,866,333)	-10.1%

Fiscal Year 2009/10 Budget Highlights

In response to declining property values, sales taxes and various other County revenues, BCC departments, Constitutional Officers, and outside agencies were asked to trim their budgets substantially from the previous year. Many cost saving initiatives have been proposed in order to account for the revenue reductions. Some of these include staffing reductions, travel decreases, energy conservation measures, minimal reductions of services and programs, and reduced non-profit funding.

Notwithstanding the cost saving measures, some expenses continue to increase. At a time when serious expense cutbacks are needed, the County is faced with the need to provide additional services in two areas. On December 1, 2005, the County entered into an agreement with Indian River State College to construct and operate a new library branch at the Mueller Campus. Construction on the library is nearing completion and it is scheduled to open to the public on October 5, 2009. Therefore, we will incur additional costs to staff and operate this 30,490 square foot facility while reducing the budget for libraries by about 10.5%. An additional fire station (Station 12) has been scheduled to open next fiscal year as well. The County received a \$750,000 grant to assist in the construction of this station. Construction is expected to be complete by the end of this fiscal year with an opening date of October 1 planned. The proposed budget includes staffing of an ALS Engine at this location requiring an additional 7 firemedic positions while meeting the declining revenues and avoiding an increase in the millage rate.

Major Impacts on FY 2009/10 Budget:

- **Proposed taxes** - **\$9.9 million (10.1%) decrease from 2008/09**
- **Declining taxroll** – down 8.8% (General Fund); -11.4% (M.S.T.U.), -10.0% ESD
- **Economic slowdown** - sales tax, revenue sharing, building permits - \$2.3 million decrease
- **Merit/Step raises** – **No raises for Non-union and Teamsters (savings of \$1,081,454)**
IAFF raises = \$273,918
- **Interest earnings** - Down \$3,694,451 or 42.3%
- **Fuel costs** - decreasing \$627,148 or 29.4%
- **Health plan changes** – co-pay changes, \$513,000 savings
- **Electric utility costs** - City of Vero 18% rate increase \$158,744 taxing fund impact
- **Energy conservation measures** - \$176,000 estimated savings
- **Travel decreases** - reduced by 14.7% - \$28,075; down 61.9% over last three years
- **Position eliminations** - \$ 2,363,354 savings (39 full-time positions)

The total proposed budget is **\$301,601,307, a decrease of \$84,513,107, or 21.9%**. A detailed all

fund expense summary is contained in the exhibits following this message (pages 25 and 26).

The single greatest individual expense in the budget is Personnel Services. In order to balance the budget with the reduced revenues, a net decrease of thirty-nine (39) full-time (FT) positions and three (3) part-time (PT) positions has been proposed for next fiscal year. This results in a total savings of \$2,363,354. This net decrease includes a decrease of forty-one (41) FT BCC positions and an increase of two (2) FT Constitutional Officer positions.

Vacant positions have been eliminated where possible in order to reduce the impact on existing employees. Some displaced employees may be moved into existing vacancies as well. A hiring freeze has been in place since May 2007 to facilitate this process.

The proposed budget contains no raises for any non-union employees. Staff recommendation is to freeze these pay rates with no COLA, merit raises, or top-out pay. The County's two bargaining units (Teamsters and the international Association of Firefighters – IAFF) currently have contracts that run through the end of fiscal year 2010/11. Each contract includes a merit (Teamsters) or step (IAFF) for fiscal year 2009/10. Both unions have agreed to forego requesting a COLA. The Teamsters have scheduled a vote on foregoing their contractual merit increases and top-out pay, and Teamster representatives have indicated a willingness to cooperate in the effort to reduce the impact on the taxpayer. **On July 10, 2009 the union voted to forego these increases, and the budget was reduced \$470,560. This has allowed for a decrease in millage rates.** The IAFF has not indicated a desire to forego their step increases and top-out pay at this time. Therefore, the budget includes \$273,918 for these raises in the Emergency Services District.

Table 2
Full-time Positions (FTE's) – All Funds

Fund Description	Current 2008/2009	Requested 2009/2010	Recommended 2009/2010	Difference Rec./ Current
Clerk of Court ⁽¹⁾	16.00	15.00	15.00	(1.00)
Tax Collector	38.00	38.00	38.00	0.00
Property Appraiser	40.00	40.00	40.00	0.00
Sheriff	519.00	522.00	522.00	3.00
Supervisor of Elections	8.00	8.00	8.00	0.00
<i>Subtotal-Constitutional Officers</i>	621.00	623.00	623.00	2.00
General Fund - BCC	168.00	157.00	156.22	(11.78)
M.S.T.U.	62.00	53.00	53.00	(9.00)
Transportation Fund	144.00	129.00	132.00	(12.00)
Emergency Services District	232.00	238.00	237.25	5.25
Fund Description	Current 2008/2009	Requested 2009/2010	Recommended 2009/2010	Difference Rec./ Current

Solid Waste Disposal District	49.00	49.00	49.00	0.00
Additional Impact Fee Fund	1.00	1.00	1.00	0.00
Housing Authority	1.00	1.00	1.00	0.00
Rental Assistance	4.00	4.00	4.00	0.00
Secondary Road Construction	4.00	4.00	4.28	0.28
911 Fund	2.00	2.00	2.00	0.00
SHIP Program	2.00	2.00	2.00	0.00
Metro Planning Organization	4.00	4.00	4.00	0.00
Beach Restoration Fund	3.00	3.00	3.00	0.00
Golf	5.00	4.00	4.00	(1.00)
Building Department	18.00	17.00	17.00	(1.00)
Utilities	127.00	118.00	117.00	(10.00)
Fleet Management	10.00	9.00	9.00	(1.00)
Risk Management	2.00	2.00	2.25	0.25
Employee Health Insurance	1.00	1.00	1.00	0.00
GIS Department	4.00	3.00	3.00	(1.00)
Subtotal-BCC Depts	843.00	801.00	801.00	(41.00)
Grand Total	1,464.00	1,424.00	1,424.00	(39.00)

(1) Number of Clerk of Court positions funded by BCC. Other positions are funded through the court system.

Explanations of the individual changes are included in the appropriate message sections. A summary of the major position changes is included in Table 3 below.

Table 3
Summary of Full-time Position Deletions

Fund/ Department	Description of Changes	Number of Positions
Road & Bridge	Elimination of vacancies – improve efficiency	6
Building	Slowdown in building (4 others cut mid-year)	1
Engineering	Reduction in development/permitting	5
Fund/ Department	Description of Changes	Number of Positions
Planning	Reduction in development/permitting	3

Recreation	Reduced programs - seasonal pool operations – 1 unguarded beach access	6
Facilities Management	Staff reduction	2
Parks	Staff reduction	3
Utilities	Elimination of vacancies & reorganization	10
Other Departments	Miscellaneous reductions	6
	Subtotal – BCC Departments	41
	Subtotal – Constitutional Officers	(2)
	Total - Countywide	39

Revenue Outlook

Indian River County, like the nation overall, has been experiencing a continuation of the economic slowdown this year. New construction activity has fallen sharply as a result of the downturn in real estate and the associated credit crunch. The national slowdown has impacted our tourism and retail industries as well. These areas have spilled over into other sectors across the economy. As a result, revenue projections for next year are quite weak. For example, Half-Cent Sales Tax shows a decrease of \$776,307, or 10.2% from this year. State Shared Revenues are projected to decrease \$312,412, or 11.5%.

The tax roll is decreasing by 8.8% compared to a decrease of 6.1% last year. Development permitting fees are expected to drop \$112,500 (33.3%) while building permit revenues will fall \$607,500 (29.2%). These decreases follow declines of 27.7% and 23.5% (respectively) last year. Interest earnings are also projected to decline \$3,749,398 or 43.4%. Gas taxes are expected to drop by \$647,816, or 10.8% overall. Franchise fees and ALS Charges are two of the few major revenues expected to increase next year. Franchise fees are projected to rise \$80,000, or 0.9%. ALS Charges are expected to add \$235,000 or 8.3% compared to the current year budget.

Proposed Ad Valorem Tax Rates

Based on the preliminary rolls and recommended expenses, the proposed millage rates are as follows:

Table 4
Comparison of Proposed Millage Rates to Rollback

Fund Description	2009/2010 Rollback Millage	2009/2010 Proposed Millage	Difference	% Difference
General Fund	3.4090	3.0892	(0.3198)	-9.4%
M.S.T.U. Fund	1.2446	1.0774	(0.1672)	-13.4%
Emergency Services District	1.9326	1.7148	(0.2178)	-11.3%
Land Acquisition Bond ⁽¹⁾	0.1357	0.0725	(0.0632)	-46.6%
Land Acquisition 2004 ⁽¹⁾	0.2863	0.3154	0.0291	10.2%
Aggregate Millage	5.7466	5.1436	(0.6030)	-10.5%

(1) Rollback does not apply to voted debt, so the current rate is used for comparative purposes.

The General Fund, M.S.T.U. Fund, and Emergency Services District are all substantially below rollback. The M.S.T.U. Fund is below current by 0.3%, while the General Fund is **0.7%** above current. The Emergency Services Fund millage has remained the same as the current. All three millage rates are well below the threshold that may be approved by a simple majority vote of the BCC. Higher rates may be approved by a super majority or unanimous vote. However, staff does not recommend a millage higher than the rates proposed. The aggregate millage is **10.5%** below the rollback millage and **0.3%** below current. The proposed millage rates will result in a decrease in ad valorem taxes levied by **\$9.8 million or 10.1%** from the current year.

For illustrative purposes, the effect of the preceding proposed rates on a home with an assessed value of \$200,000 and a homestead exemption of \$50,000 is shown in Table 5 on the following page.

Table 5
Typical House Comparison – Proposed vs. Current

Proposed Millage Compared to Current	2008/2009 Adopted Millage	2009/2010 Proposed Millage	Increase (Decrease)	% Increase (Decrease)
Taxable Value	\$150,000	\$150,200	\$200	0.13%
General Fund	\$460.34	\$464.00	\$3.66	0.80%
Land Acquisition ⁽¹⁾	\$20.36	\$10.89	(\$9.47)	-46.51%
Land Acquisition 2004 ⁽¹⁾	\$42.95	\$47.37	\$4.42	10.29%
Subtotal – Indian River Shores	\$523.65	\$522.26	(\$1.39)	-0.27%
Emergency Services District	\$257.22	\$257.56	\$0.34	0.13%
Subtotal-All Other Incorporated Areas	\$780.87	\$779.82	(\$1.05)	-0.13%
M.S.T.U.	\$162.06	\$161.83	(\$0.23)	-0.14%
Total – Unincorporated Area	\$942.93	\$941.65	(\$1.28)	-0.14%

As will be explained in the appropriate sections, the only other changes in rates or fees is a decreased assessment rate in the Solid Waste Disposal District and a \$1 increase in winter rates for non-residents at Sandridge Golf Course.

General Fund

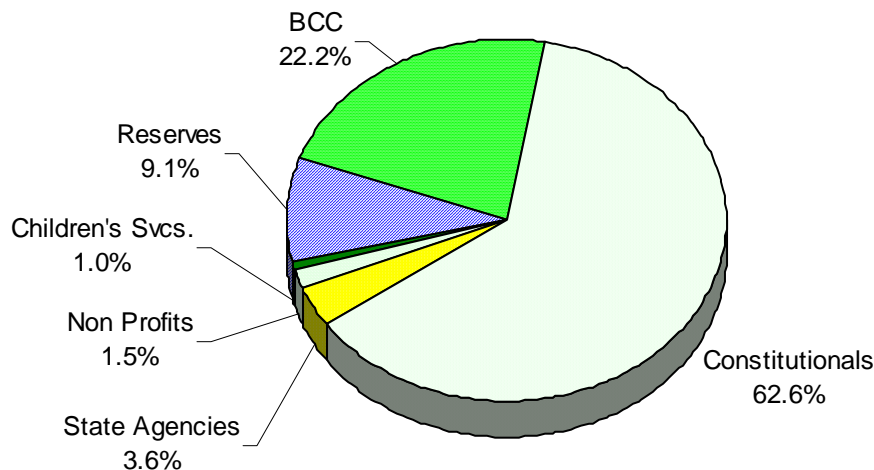
The proposed General Fund budget is **\$76,580,909, a decrease of \$10,583,267 or 12.1%**. Specific departmental, Constitutional, and agency budget summaries are contained in the exhibits following this message (pages 31 and 32). Some of the major factors impacting the General Fund budget are presented below:

- **Ad valorem reduction – \$4,632,277 or 8.6% decrease**
- **Interest earnings – down \$353,066, or 42.4%**
- **Eliminated positions - \$365,289 savings**
- **No Merit Raises - Savings of \$64,883 Teamsters (with benefits) \$220,688 Non Union (with benefits)**
- **Fuel Costs - \$47,244 decrease, or 25.2%**
- **State Mandates/Constitutional Officers - Make up about 70% of total budget**

- **Travel reduction** - \$27,385 or 34.7% savings
- **Health Plan Changes** – co-pay adjustments \$280,440 savings
- **Energy Conservation Measures** - \$176,000 estimated savings

The following graph illustrates the breakdown of expenditures by agency in the General Fund. It should be noted that State Mandates and Constitutional Officers account for about 70% of the total fund expenditures. BCC departments represent 22.2% of the total General Fund budget, down from 22.4 % last year. Constitutional Officers' budgets represent 62.6% of the total budget, up from 61.1% last year.

General Fund Expenses by Category - FY 2009/10



The impact of declining real estate market values results in a loss of about \$4.4 million in the General Fund. Slowing economic activity has decreased sales taxes, State revenue sharing, and other revenues. In order to balance the budget with these reduced revenues, BCC departments were cut by about **12.3%**. Constitutional Officers, who make up 62.6% of the General Fund, were asked to cut their budgets by as much as possible.

The Clerk of Court's requested budget is a decrease of 9.0% from the current year. This budget proposes a decrease of one (1) full-time position. The Supervisor of Elections' budget is a decrease of 10.8%. The Property Appraiser proposed a budget decrease of about 5.4% overall. However, due to a change in the distribution of this budget, the General Fund portion is decreasing by 6.6%. The Tax Collector's budget is not due until August 1st; therefore, we have estimated no change in this budget request at this time.

The Sheriff's budget request is an increase of \$13,493 from the current year. However, staff recommendation is a reduction of \$1,643,758, or 3.8% from the prior year. After accounting for the transfer of jail maintenance responsibility (\$356,242 annualized cost), this represents a decrease

of \$2 million or 4.5%. It should be noted that the Sheriff has not agreed to this reduction. However, staff recommends this decrease as a reasonable compromise in recognition of the importance of public safety services to the taxpayer. The recommended cut is substantially smaller than the percentage cut for BCC departments, non-profits, State agencies and other Constitutional Officers. Please note that if the Sheriff's requested amount is funded, the General Fund would increase by \$1,656,751. This would result in a millage rate of 3.2050 mills or 4.4% above current.

The Sheriff's budget proposes an increase of three (3) full-time positions due to the transfer of jail maintenance responsibility from Facilities Management to the Sheriff. After accounting for this transfer, the number of full-time positions in the Sheriff's budget remains unchanged from the current year.

The BCC departments show a net decrease of eleven and three quarters (11.78) full-time equivalent positions and net increase of three (3) part-time positions in the General Fund. Two (2) full-time positions have been eliminated from Facilities Management in addition to the three (3) positions transferred to the Sheriff. Human Resources, Youth Guidance and Animal Control have each eliminated one full time position. Two (2) maintenance workers and one (1) Foreman have been eliminated in the Parks Division. The part time staff assistant has been eliminated in Human Services.

The County has undertaken various Energy Conservation Measures (ECM's) to reduce our expenses as well as our commitment to becoming a more "green" organization. Many organizations have financed the cost of their ECM's with future utility bill savings. However, the County has cash funded these improvements in order to realize the benefits of this operating expense reduction. This will provide a projected savings of \$176,000 for the General Fund, which counteract the utility rate increases we expect to experience next year.

Through a partnership with Indian River State College, the Brackett Library is scheduled to open to the public on October 5, 2009. In an effort to open the new library while still reducing the overall library budget by 10.5%, four (4) full time positions are being transferred from the Main Library to the Brackett Library. In addition to the position transfer, three (3) part time positions will be added to completely staff the library. Indian River State College has agreed to partially fund operational and maintenance costs, allow the library to utilize the college's Eresources, and have also agreed to provide one (1) full time position. Therefore, by partnering with the college, the County has had the ability to open the Brackett Library at a minimal cost. Staff estimates cost savings of \$327,289 due to this collaboration. For comparative purposes, the annual cost to operate the comparably-sized North County Library is about \$1 million versus \$223,946 for Brackett. The only reduction in services is that the Main Library will close at 5:00 p.m. on Wednesdays rather than 8:00 p.m. This will be covered by the fact that the Brackett Library will be open during those hours.

The BCC departmental budgets total **\$17,001,988, a decrease of \$2,379,595, or 12.3%**. The proposed Constitutional Officers' budgets are \$48,018,332, a decrease of \$2,048,194, or 4.1% (including the staff recommended cut of \$1.6 million to the Sheriff's budget). Recommended State agency budgets total \$2,356,103, a decrease of \$74,214, or 3.1%.

The proposed budget for non-profits has been eliminated in accordance with BCC approval on March 18, 2008. Children's Services proposed funding is \$768,100, a decrease of \$114,600, or 13%. This amount was recommended by the Children's Services Advisory Committee and staff

concurs with the request, although the amount exceeds the goal of a 15% cut by \$17,805.

Total transfers out of the General Fund are decreasing \$834,276. This decrease can largely be attributed to a decreased subsidy for the Transportation Fund (\$835,505).

Taxable values within the Sebastian Community Redevelopment Area (CRA) decreased this year, reducing the County's required payment by 15.5%. Values within the Fellsmere CRA fell as well, resulting in a 6.4% funding decrease.

Half-Cent Sales Tax revenues are decreasing \$190,723, or 6.1% and State Revenue Sharing is decreasing \$75,945, or 6.4% from the current year beginning amounts. The decline in Treasury rates has caused a decrease in interest earnings of \$353,066, or 42.4% for the General Fund.

Based on the preliminary roll, the assessed value decreased by 8.8% compared to a decrease of 6.1% last year. New construction added 1.2% which mitigated the 10.0% decrease in existing values.

The millage rate to fund the recommended General Fund budget is **3.0892, an increase of 0.0203 mills, or 0.7% above current.** It should be noted that despite cutting BCC departments by 12.1%, staff was unable to get to the current millage rate due to our responsibility to fund Constitutional Officers' and State agency budgets. **This rate is 9.4% below rollback and 11.4%** below the rate cap that can be approved by a simple majority vote of the BCC.

Municipal Service Taxing Unit (M.S.T.U.) Fund

The M.S.T.U. recommended budget is **\$26,835,330, a decrease of \$5,365,521, or 16.7%** (page 34). Of the decrease, \$3.2 million is due to the Piper transfer budgeted in the current year. Transfers out to the Transportation Fund are decreasing by **\$1,084,641.** This is due to a substantial decrease in expenses in the Transportation Fund. Transfers out make up such a large portion of the M.S.T.U. expense budget (74.9%), that any change causes a significant impact on the total fund budget.

The M.S.T.U. departmental budgets are decreasing **\$976,685, or 14.9%.** The proposed budget includes the elimination of nine (9) full-time and six (6) part-time positions. One (1) full-time and eleven (11) temporary positions have been eliminated in Recreation. This will result in the elimination of traditional summer youth camp. Additionally, the budget proposes decreasing the Gifford Aquatic Center to seasonal operation from April 1st to September 15th. This change results in one (1) full-time position and three (3) part-time positions being reduced to temporary posts. This provides an expenditure reduction of \$57,509 while decreasing revenues by only \$4,347 for a net savings of \$53,162. The full time Certified Pool Operator position is being reduced to a temporary Maintenance Worker. In addition, the C.P.O. from the North County Aquatics Center will be split between both aquatics facilities. The North County Aquatics Center is proposing to reduce the zero-depth pool to seasonal operation from April 1st to September 15th. This closure will result in reducing five (5) part time positions to temporary positions. In addition, the full time Maintenance Worker and Head Lifeguard positions will be reduced to temporary seasonal positions. This provides a cost reduction of \$121,913, with a revenue loss of \$19,817 for a net savings of

\$102,096. Also, two (2) full time and one (1) part time lifeguard positions have been eliminated in Ocean Rescue due to changing the Tracking Station to an unguarded beach. This change translates into a savings of \$110,628, with no loss of revenues. An overtime reduction of \$9,476 has been implemented as a result of closing all guarded beaches on four (4) of the cold weather holidays.

With the slowdown in real estate and development, permitting activity has declined substantially. Therefore, three (3) full-time positions have been eliminated in the Planning Department.

Many M.S.T.U. Fund revenues are projected to decrease for the upcoming fiscal year. The Half-Cent Sales Tax is anticipated to drop \$613,821, or 15.1%. State Revenue Sharing revenues are decreasing \$236,467, or 15.4%. Permitting revenues are down \$80,000, or 34.0%. Interest earnings are declining \$79,500, or 29.3%, due to decreased Treasury rates. Franchise Fee revenues are one of the few bright spots, rising \$65,000, or 0.7% over the current fiscal year.

Based on the preliminary roll, the assessed value decreased by 11.4% compared to a decrease of 6.5% last year. New construction added 1.8%, mitigating the 13.2% decrease in existing values. The proposed millage rate for the M.S.T.U. Fund is 1.0774. This represents a decrease of 0.0030 mills, or 0.3% from the current year. This is 13.4% below rollback and 15.5% below the cap for a simple majority vote.

Transportation Fund

The recommended budget for the Transportation Fund is **\$14,372,690, a decrease of \$3,101,368 or 17.8%** (page 36). Some of the major factors impacting the Transportation Fund Budget are presented below:

- **Staffing reductions** - \$853,108 savings
- **No Merit Raises** - **Savings of \$133,891 Teamsters (with benefits) \$95,285 Non Union (with benefits)**
- **Gas taxes** - \$275,079 decrease of 11.2%
- **Fuel cost decreases** - \$238,501, or 30.6%
- **Health Plan Changes** - co-pay \$47,160 savings

A total of twelve (12) full-time and one (1) part-time positions have been eliminated in the Transportation Fund. The Road & Bridge Department includes a reduction of six (6) full-time positions and a decrease of one (1) part-time position. Through a mid-year reorganization, one (1) Manager and two (2) Foreman positions have been eliminated for a savings of \$243,423. This will limit the ability to maintain rights-of-way and roadways somewhat, but increased efficiencies will mitigate the impact.

Five (5) full-time positions have been cut from the Engineering Department due largely to reduced permitting activity. The Assistant Public Works Director position has been eliminated in the Public Works Department. Funding is included for the operation of the Egret Marsh Stormwater Park, while still meeting a departmental decrease of 19.0%.

Constitutional gas taxes are decreasing for next fiscal year from the beginning of the current year (\$173,352 or 10.3%). County gas tax is dropping as well (\$101,727 or 13.2%). Transfers from the General Fund **(\$4,027,998) and M.S.T.U. (\$4,923,108)** will account for **62.3%** of total revenues next year compared to 62.5% for the current year.

Emergency Services District Fund

The total budget proposed for next fiscal year is **\$26,674,675, a decrease of \$4,347,577**, or 14.0% (page 37). This decrease is misleading in that renovations and reconstruction of various fire stations are budgeted at a cost of \$2,372,197 in the current fiscal year. Net of these improvements, the Emergency Services District (ESD) would show a decrease of **\$1,975,380**, or 6.9%. A summary of the major impacts on the Emergency Services District is provided as follows:

Major Factors

- **Real estate decline** - \$2.7 million or 10.4% decrease
- **Step/Merit increases** – IAFF: \$273,918,
- **No Merit Increases – Savings of Teamsters \$3,402, Non Union \$24,325**
- **Fire/Rescue station repairs, replacements, upgrades** – decrease of \$2,372,190
- **Fuel costs** – \$91,817, or 25.0% decrease
- **Additional positions for Station 12** - \$438,874 including benefits

The proposed budget results in an increase of 5.25 full-time positions. This increase is due to staffing a new fire station (Station 12), which will be completed on about October 1st. Staff's recommendation is to place an ALS Engine in service at this location. In order to staff an ALS engine, ten (10) full-time positions are required. The recommendation results in an increase of only seven (7) positions, as three (3) current employees are to be shifted from other positions. One Lieutenant Fire Inspector Medic will be reassigned to a Firemedic position; one Captain Inspector will be reassigned to a Driver/Engineer position; and one EMS Field Supervisor will be reassigned to a Paramedic I (solo) position. This arrangement allows for the staffing of this station at an additional cost of only \$438,874. The Fire/ALS consolidation provides an opportunity for savings here, since the cost to fund a full complement of a fire engine and an ambulance at a typical station requires 17 full-time employees at an annual cost of \$1,120,199.

After netting the increase of seven (7) full-time positions for Station 12, staffing for the Emergency Services District is decreasing by 1.75 full-time positions. One (1) full-time Staff Assistant position

has been eliminated. Additionally, one (1) Assistant Fire Chief position has been reorganized. This position will serve as the County's Emergency Management Coordinator and 75% of his salary will be charged to the General Fund. The Assistant Chief will also maintain responsibility for the Inspection Division and 25% of the employee's salary will be charged to the ESD. This reorganization will provide a savings of \$69,304 countywide.

Revenue estimates are decreasing in most cases. Fire inspection fees are decreasing (\$50,000 or 28.6%) due to decreased permitting activity. Interest earnings are projected to decrease by about \$34,000 or 13.6%, due to declining interest rates and the use of fund balance to meet the goal of no millage rate increase. ALS charges are the lone bright spot, increasing \$235,000, or 8.3%. Step increases and top-out pay are included in the current collective bargaining agreement with the IAFF. Based upon numerous meetings with management, the IAFF has not indicated a willingness to forego these increases. The estimated cost of the merit increases and top-out pay is \$273,918 including benefits.

Based on the preliminary roll, the total assessed value decreased by 10.0% compared to a 7.2% decrease last year. New construction provides an increase of 1.3%, which helps mitigate the 11.3% decrease in existing values.

The proposed millage rate of 1.7148 is the same as current. This represents an 11.3% decrease below the rollback rate and is 13.4% below the millage cap. The budget includes the use of \$570,000 in fund reserves to balance this budget with no millage increase in accordance with direction from the Board. It should be noted that this plan utilizes fund balance to fund a recurring expense (salaries and operating expenses), which is not in accordance with the County's fund balance policies or recommended best practices from the Government Finance Officer's Association.

Original (\$26 Million) Land Acquisition Bonds

The debt service for next fiscal year is \$2,330,010, a decrease of \$98,648, or 4.1%. The millage rate is 0.0725, a decrease of 0.0632, or 46.6% from last year. This decrease is due to the first bond issue reaching final maturity next year. The rollback level does not apply to General Obligation debt.

Land Acquisition Bonds – 2004 Referendum

Total debt service expenses are budgeted at \$4,793,098, a decrease of \$4,242, or 0.1%. The millage rate is 0.3154, an increase of 0.0291, or 10.2%. This millage needs to be increased to generate the same revenues as least year in order to fund the debt service amount. Land acquisition expenses are budgeted in Special Revenue Fund 145.

Solid Waste Disposal District (S.W.D.D.)

NOTE: The Solid Waste Disposal District and Enterprise budgets are presented in accordance with Generally Accepted Accounting Principles (GAAP). As a result, capital and principal debt service payments

are not included and depreciation is reflected.

The total proposed S.W.D.D. budget is **\$10,869,504, a decrease of \$760,607**, or 6.5% (page 43). The Assistant Managing Director position has been replaced with a SWDD Operations Coordinator position for a savings of \$18,103

Based upon the recommended level of expenses, we are able to slightly decrease the assessment rate. Residential assessment rates will decrease \$0.89 per Equivalent Residential Unit (E.R.U.), or 1.4% from the current year to \$64.61 per E.R.U. Commercial rates will decrease \$0.19 per Waste Generation Unit (W.G.U.), or 0.7% to \$28.13 per W.G.U. The proposed readiness-to-use fee is \$17.10 per W.G.U, a decrease of \$0.31, or 1.8% from this year.

Special Revenue and Capital Projects Funds

No changes in fees are proposed in the fiscal year 2009/10 Street Light District budgets.

The Optional Sales Tax Fund budget is \$14,830,000, a decrease of \$25,446,852 from the current year. This decrease is due largely to the fluctuation in capital projects from year to year. The Traffic Impact Fees Fund is decreasing by \$23,957,566, and Secondary Roads Fund is decreasing by \$4,709,909. These funds reflect the decrease in impact fee revenues and the carryover of projects from the last fiscal year. The Beach Restoration Fund is increasing by \$6,362,523, as additional funds are budgeted for the Sector 3 beach renourishment project.

Golf Course

The proposed Golf Course budget totals **\$3,134,945, a decrease of \$588,205, or 15.8%**. Most of the decrease (\$417,500) is due to a one-time debt service reserve funding in the current year. A reduction of one (1) Mechanic position from full-time to part-time has been proposed. Greens fees will increase from January through April by \$1 for non-County residents.

Building Division

The proposed budget is \$2,021,718, a decrease of \$377,405 or 15.7% (page 52). This decrease is due to the slowdown in building activity over the last several years. During the current fiscal year, four (4) full-time positions were eliminated, in addition to the one (1) position being eliminated in fiscal year 2009/10. This provides a savings of \$285,422. Seventeen (17) full-time positions are budgeted for next year, down from a high of fifty-two (52) positions at the beginning of 2006/07.

Utilities

The Utility Services recommended budget is **\$39,684,429, a decrease of \$863,050, or 2.3%** (page 53). A major factor limiting this decrease is the rise in depreciation resulting from the continued expansion of the system. Total depreciation is up \$482,494. Without the impact of depreciation, the total budget would show a decrease of \$1,206,603 or 4.7%.

Two (2) full time positions have been eliminated in the Water Production division, along with two

(2) full time positions in the General & Engineering division. The Chief Operator at the Sludge Facility has been eliminated due to outsourcing of the operation. Three (3) full time positions have been deleted in the Customer Service division. The budget proposes a reorganization resulting in the deletion of the Controller position. In order to assume the Controller's duties, a Billing Specialist position has been upgraded to a Customer Service Coordinator, and an Account Clerk has been reclassified as an Accountant. This reorganization provides a net savings of \$71,631. Two (2) full time positions in both Wastewater Collection and Water Distribution have been eliminated. A slight decrease in user fee revenues is anticipated due to the economic slowdown. The proposed position eliminations and other cost saving measures should provide adequate adjustment for the revenue reduction. Therefore, no increase in rates or fees is recommended in Utilities.

Risk Management

The Risk Manager position will be replaced with a Risk Management Coordinator. This provides a cost savings of \$34,674. As a result, the Budget Director will assume more day-to-day responsibilities for this department. The proposed budget charges Risk Management for 25% of the Budget Director's salary to reflect this change. During the current year, a request for proposals was conducted for property, casualty, worker's compensation and liability insurance coverage. This process yielded a substantial savings for these premiums. The budget reflects a cost reduction of \$744,917, or 20.7% from the current year.

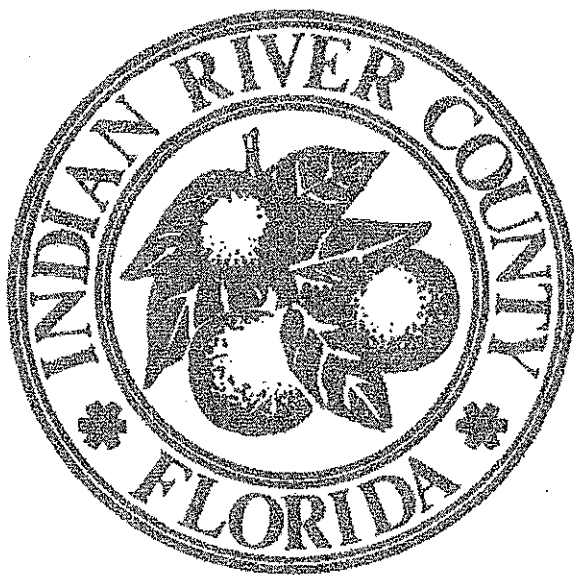
Prospective View

It will be our continuing challenge to meet the demands of the combined impact of the reduced tax roll and declining state revenues while trying to maintain services for our taxpayers. We have worked with BCC departments, Constitutional Officers, state agencies, and nonprofits to reduce the County budget to account for the reduced tax roll and other revenue declines. However, we anticipate another difficult year in 2010/2011. Staff anticipates another significant decrease in the tax roll next year as market values continue to decline.

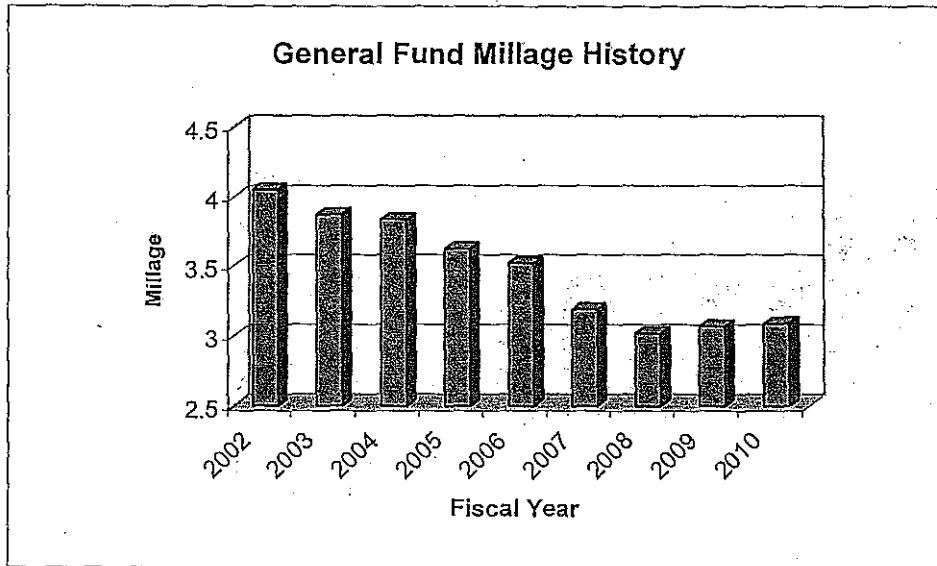
The preceding is intended to provide the Board with a general overview of the most significant changes in the proposed budget. A more detailed explanation will be provided during the workshop sessions.

Respectfully submitted,
Joseph A. Baird
County Administrator

**HISTORICAL MILLAGE
RATES BY FUND**

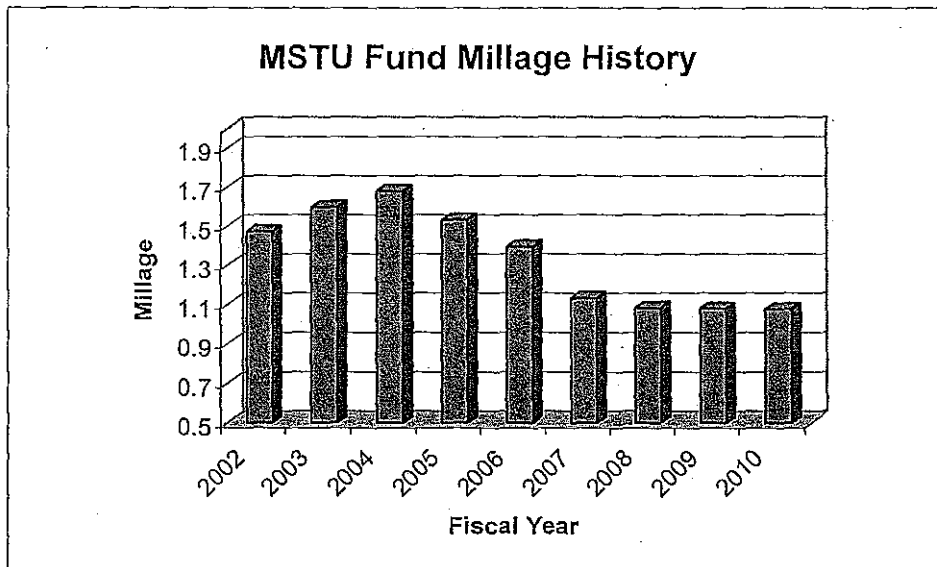


Historical Millage Rates By Fund



General Fund	
Year	Millage
2002	4.0501
2003	3.8729
2004	3.8377
2005	3.6233
2006	3.5204
2007	3.1914
2008	3.0202
2009	3.0689
2010	3.0892

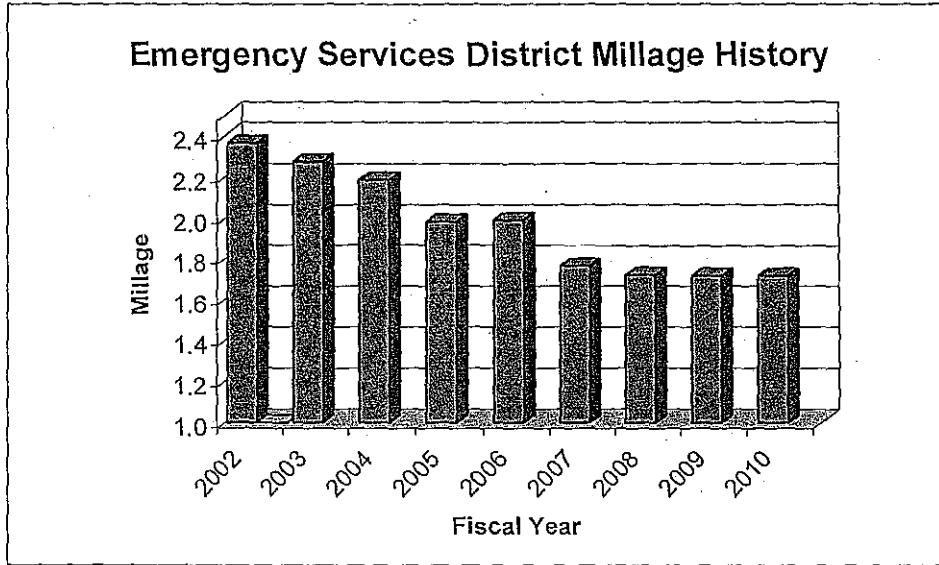
From fiscal year 2001/02 to fiscal year 2009/10 the General Fund Millage has been reduced by 23.4%.



MSTU Fund	
Year	Millage
2002	1.4733
2003	1.5984
2004	1.6804
2005	1.5330
2006	1.3969
2007	1.1336
2008	1.0835
2009	1.0804
2010	1.0774

From fiscal year 2001/02 to fiscal year 2009/10 the MSTU Fund Millage has been reduced by 26.9%.

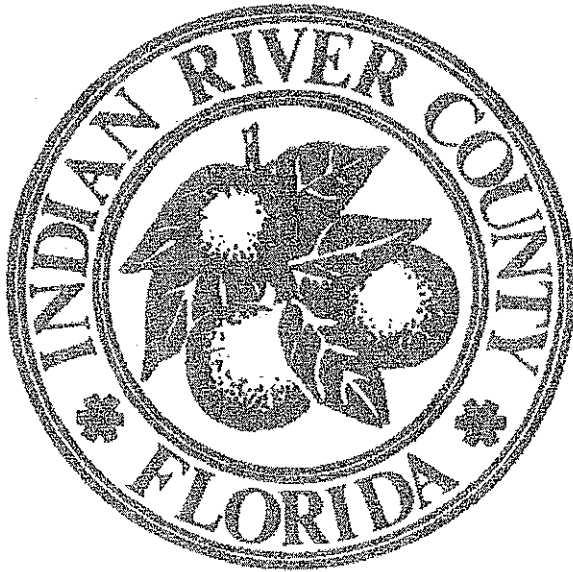
Historical Millage Rates By Fund



ESD Fund	
Year	Millage
2002	2.3660
2003	2.2750
2004	2.1871
2005	1.9836
2006	1.9911
2007	1.7639
2008	1.7201
2009	1.7148
2010	1.7148

From fiscal year 2001/02 to fiscal year 2009/10 the Emergency Services District Millage has been reduced by 27.5%.

**FUND SUMMARY
AND MILLAGE**



Proposed Budget Comparison by Fund

Fiscal Year 2008/09 and 2009/10

Fund Number and Description		FY 2008/09 Budget @ 3/31/09	FY 2009/10 Department Requests	FY 2009/10 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Ad Valorem Taxing Funds:						
001	General Fund	\$87,164,176	\$79,712,542	\$76,697,720	(\$10,466,456)	(12.01)%
004	Municipal Service Taxing Unit Fund	32,200,851	28,250,518	26,940,757	(5,260,094)	(16.34)%
111	Transportation Fund	17,474,058	15,184,261	14,506,581	(2,967,477)	(16.98)%
114	Emergency Services District	31,022,252	27,598,829	26,678,077	(4,344,175)	(14.00)%
225	Env. Sensitive Land Acquisition Bond	2,428,658	2,429,680	2,330,010	(98,648)	(4.06)%
245	2004 Land Acquisition Bonds	4,797,340	4,771,593	4,793,098	(4,242)	(0.09)%
	Total - Ad Valorem Taxing Funds:	\$175,087,335	\$157,947,423	\$151,946,243	(\$23,141,092)	(13.22)%
Solid Waste Disposal District:						
411	Solid Waste Disposal District	\$11,630,111	\$11,606,859	\$10,929,516	(\$700,595)	(6.02)%
Housing Authority:						
107	IRC Housing Authority	\$143,070	\$145,030	\$141,047	(\$2,023)	(1.41)%
Special Revenue Funds:						
101	Road Improvement Fees	\$1,400,000	\$1,400,000	\$1,028,500	(\$371,500)	(26.54)%
102	New Traffic Improvement Fees	37,021,163	37,021,163	13,063,597	(23,957,566)	(64.71)%
103	Additional Impact Fees	6,174,372	6,178,158	1,762,475	(4,411,897)	(71.45)%
106	Court Facilities Fund	35,000	35,000	35,000	0	0.00 %
108	Section 8/Rental Assistance	1,816,390	1,919,896	1,919,896	103,506	5.70 %
109	Secondary Road Construction	19,724,186	36,323,240	15,014,277	(4,709,909)	(23.88)%
113	Parks Development	25,000	25,000	25,000	0	0.00 %
117	Tree Ordinance Fines	50,000	50,000	50,000	0	0.00 %
119	Tourist Development Fund	1,141,036	1,034,349	922,767	(218,269)	(19.13)%
120	911 Surcharge	623,290	719,746	715,177	91,887	14.74 %
121	Drug Abuse Fund	41,931	41,931	0	(41,931)	(100.00)%
123	IRCLHAP/SHIP	1,784,532	725,582	725,582	(1,058,950)	(59.34)%
124	Metro Plan Organization	656,694	677,847	677,847	21,153	3.22 %
127	Native Uplands Acquisition	55,000	55,000	55,000	0	0.00 %
128	Beach Restoration	5,700,472	12,062,995	12,062,995	6,362,523	111.61 %
133	Florida Boating Improvement Prog.	515,000	515,000	35,000	(480,000)	(93.20)%
134	Library Bequest Fund	50,000	50,000	50,000	0	0.00 %
135	Disabled Access Programs	20,000	20,000	20,000	0	0.00 %
136	Intergovernmental Grants	750,057	750,057	552,456	(197,601)	(26.34)%
137	Traffic Education Program	60,548	79,465	45,000	(15,548)	(25.68)%
138	CDBG Disaster Recovery Grant	2,204,287	360,000	360,000	(1,844,287)	(83.67)%
140	Court Facility Surcharge Fund	131,006	58,223	133,500	2,494	1.90 %
141	Additional Court Costs	110,274	70,271	167,271	56,997	51.69 %
142	Court Technology Fund	321,620	286,299	198,000	(123,620)	(38.44)%
145	Land Acquisition Series 2006	601,850	601,850	40,000	(561,850)	(93.35)%
171	E. Gifford Stormwater M.S.B.U.	1,995	1,995	1,995	0	0.00 %
181	Gifford Streetlighting	77,553	77,553	77,505	(48)	(0.06)%
182	Laurelwood Streetlighting	7,310	7,310	7,301	(9)	(0.12)%
183	Rockridge Streetlighting	4,852	4,852	5,058	206	4.25 %

Proposed Budget Comparison by Fund

Fiscal Year 2008/09 and 2009/10

Fund Number and Description		FY 2008/09 Budget @ 3/31/09	FY 2009/10 Department Requests	FY 2009/10 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Special Revenue Funds (continued):						
184	Vero Highlands Streetlighting	\$71,737	\$71,737	\$71,669	(\$68)	(0.09)%
186	Porpoise Point Streetlighting	726	726	727	1	0.14 %
187	Single Streetlights	3,463	3,463	3,463	0	0.00 %
188	Laurel Court Streetlighting	1,123	1,123	1,125	2	0.18 %
189	Tierra Linda Streetlighting	2,569	2,569	2,567	(2)	(0.08)%
190	Vero Shores Streetlighting	6,215	6,215	6,211	(4)	(0.06)%
191	Ixora/Eastview Streetlighting	6,803	6,803	6,798	(5)	(0.07)%
192	Royal Poinciana Streetlighting	15,289	15,289	15,275	(14)	(0.09)%
193	Roseland Streetlighting	3,206	3,206	3,189	(17)	(0.53)%
194	Whispering Pines Streetlighting	1,583	1,583	1,582	(1)	(0.06)%
195	Moorings Streetlighting	17,785	17,785	18,911	1,126	6.33 %
196	Walker's Glen Streetlighting	1,958	1,958	2,086	128	6.54 %
197	Glendale Lakes Streetlighting	3,928	3,928	3,927	(1)	(0.03)%
198	Floralton Beach Streetlighting	2,618	2,618	2,820	202	7.72 %
199	West Wabasso Streetlighting	7,397	7,397	7,443	46	0.62 %
185	Vero Lake Estates M.S.B.U.	437,221	437,221	439,077	1,856	0.42 %
Total - Special Revenue Funds:		\$81,689,039	\$101,736,403	\$50,338,069	(\$31,350,970)	(38.38)%
Other Debt Service Funds:						
204	Dodger Bonds	\$1,239,633	\$1,239,633	\$1,242,233	\$2,600	0.21 %
Capital Project Funds:						
308	Dodgertown Capital Reserve Fund	\$0	\$0	\$2,000,000	\$2,000,000	N/A
315	Optional One Cent Sales Tax	40,276,852	40,276,852	14,830,000	(25,446,852)	(63.18)%
Total - Capital Project Funds:		\$40,276,852	\$40,276,852	\$16,830,000	(\$23,446,852)	(58.21)%
Enterprise Funds:						
418	Golf Course	\$3,723,150	\$3,647,505	\$3,149,936	(\$573,214)	(15.40)%
441	County Building Department	2,399,123	2,108,826	2,021,718	(377,405)	(15.73)%
471	Utilities	40,547,479	39,807,635	39,823,370	(724,109)	(1.79)%
472	Utilities-Impact Fee	3,028,885	3,028,885	1,684,350	(1,344,535)	(44.39)%
Total - Enterprise Funds:		\$49,698,637	\$48,592,851	\$46,679,374	(\$3,019,263)	(6.08)%
Internal Service Funds:						
501	Fleet Management	\$3,861,718	\$3,396,762	\$3,379,918	(\$481,800)	(12.48)%
502	Self-Insurance	7,096,305	6,039,561	6,050,448	(1,045,857)	(14.74)%
504	Employee Health Insurance	14,466,404	14,467,798	13,889,546	(576,858)	(3.99)%
505	Geographic Info Systems Dept	925,310	802,691	760,815	(164,495)	(17.78)%
Total - Internal Service Funds:		\$26,349,737	\$24,706,812	\$24,080,727	(\$2,269,010)	(8.61)%
Total - All Funds:		\$386,114,414	\$386,251,863	\$302,187,209	(\$83,927,205)	(21.74)%

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

**INDIAN RIVER COUNTY
2009/2010 TAXING DISTRICT SUMMARY**

Ad Valorem Summary				
Ad Valorem Taxing Districts	2008/2009 Millage	2009/2010 Rollback Millage	2009/2010 Proposed Millage	% Above or Below Rollback
General Fund	3.0689	3.4090	3.1009	(9.04)%
M.S.T.U.	1.0804	1.2446	1.0774	(13.43)%
Emergency Services District	1.7148	1.9326	1.7148	(11.27)%
Aggregate Millage	5.1628	5.7466	5.1553	(10.29)%
Ad Valorem Tax - Voted				
G.O. Environmentally Sensitive Land	0.1357	N/A	0.0725	N/A
G.O. Land Acquisition - 2004	0.2863	N/A	0.3154	N/A

Streetlighting District Assessments			
Streetlighting Districts	2008/2009 Parcel/Acre Charge	2009/2010 Parcel/Acre Charge	% Increase (Decrease)
Gifford	\$25.00	\$25.00	0.00 %
Laurelwood	\$18.00	\$18.00	0.00 %
Rockridge	\$10.00	\$10.00	0.00 %
Vero Highlands	\$23.00	\$23.00	0.00 %
Porpoise Point	\$13.00	\$13.00	0.00 %
Laurel Court	\$27.00	\$27.00	0.00 %
Tierra Linda	\$23.00	\$23.00	0.00 %
Vero Shores	\$21.00	\$21.00	0.00 %
Ixora Park	\$19.00	\$19.00	0.00 %
Royal Poinciana	\$28.00	\$28.00	0.00 %
Roseland	\$1.50	\$1.50	0.00 %
Whispering Pines	\$18.00	\$18.00	0.00 %
Moorings	\$12.00	\$12.00	0.00 %
Walker's Glen	\$24.00	\$24.00	0.00 %
Glendale Lakes	\$40.00	\$40.00	0.00 %
Floralton Beach	\$38.00	\$38.00	0.00 %
West Wabasso	\$21.00	\$21.00	0.00 %
Other M.S.B.U.'s			
Vero Lake Estates M.S.B.U.	\$19.00	\$19.00	0.00%
E. Gifford Stormwater M.S.B.U.	\$15.00	\$15.00	0.00%

Solid Waste Disposal District			
Proposed Assessment Rates	2008/2009 Waste Generation Unit ⁽¹⁾	2009/2010 Waste Generation Unit ⁽²⁾	% Increase (Decrease)
Residential	\$40.94	\$40.38	(1.37)%
Commercial	\$28.32	\$28.13	(0.67)%
Readiness-to-use Fee	\$17.41	\$17.10	(1.78)%

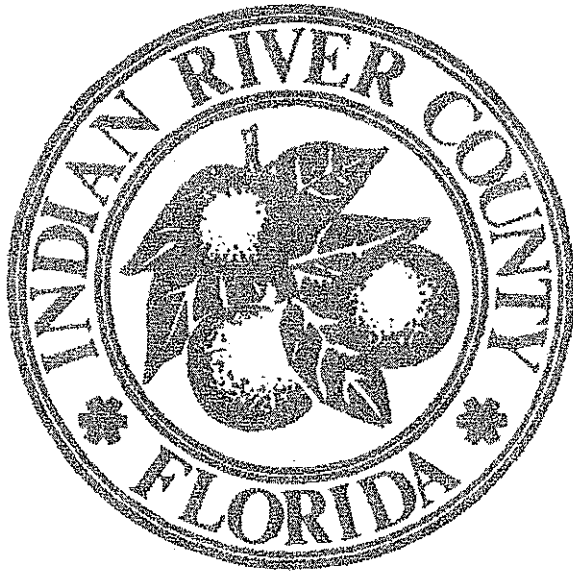
(1) Equivalent Residential Unit Charge

\$65.50 in 2008/2009

(2) Proposed Equiv. Residential Unit Charge

\$64.61 in 2009/2010

Waste Generation Unit = One Ton of Waste Annually



AD VALOREM



**GENERAL FUND EXPENSE ESTIMATE FOR 2009/2010 FUND 001
PROPOSED BUDGET AS OF JULY 10, 2009**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2009	2009/2010 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
BOARD OF COUNTY COMMISSIONERS						
101	BCC OPERATIONS	\$1,071,429	\$941,055	\$927,731	(\$143,698)	(13.4)%
102	COUNTY ATTORNEY	851,602	846,169	732,170	(119,432)	(14.0)%
107	COMMUNICATION/EMER. SERVICE	466,862	449,062	449,062	(17,800)	(3.8)%
109	MAIN LIBRARY	2,691,897	2,205,646	2,185,689	(506,208)	(18.8)%
111	MEDICAID	673,000	673,000	673,000	0	0.0 %
112	NORTH COUNTY LIBRARY	1,100,895	1,021,546	1,001,202	(99,693)	(9.1)%
113	BRACKETT LIBRARY	0	232,488	223,946	223,946	N/A
118	IR SOIL/WATER CONSERVATION	58,552	55,596	54,157	(4,395)	(7.5)%
119	LAW LIBRARY	126,874	120,094	118,829	(8,045)	(6.3)%
201	ADMINISTRATOR-OPERATIONS	556,427	546,956	488,473	(67,954)	(12.2)%
202	GENERAL SERVICES	218,604	213,364	210,232	(8,372)	(3.8)%
203	HUMAN RESOURCES	495,244	433,943	418,217	(77,027)	(15.6)%
206	VETERANS SERVICES	239,833	243,904	239,164	(669)	(0.3)%
208	EMERGENCY MANAGEMENT	456,459	410,008	415,692	(40,767)	(8.9)%
210	PARKS	2,501,992	2,327,541	2,196,258	(305,734)	(12.2)%
211	HUMAN SERVICES	385,643	346,017	344,823	(40,820)	(10.6)%
212	AG EXTENSION	163,482	150,594	146,205	(17,257)	(10.6)%
213	YOUTH GUIDANCE	142,074	91,258	89,638	(52,436)	(36.9)%
216	PURCHASING	238,380	210,493	204,152	(34,228)	(14.4)%
220	FACILITIES MANAGEMENT* sheriff transfer (356,242)	4,179,344	3,408,038	3,447,381	(731,963)	(17.5)%
229	OFFICE OF MANAGEMENT AND BUDGET	381,280	345,179	332,694	(48,586)	(12.7)%
237	FPL GRANT EXPENDITURES	105,536	104,848	103,272	(2,264)	(2.1)%
238	EMERGENCY BASE GRANT	89,837	89,288	87,687	(2,150)	(2.4)%
241	COMPUTER SERVICES	646,415	646,791	633,818	(12,597)	(1.9)%
246	INSURANCE PREMIUMS	590,662	472,530	432,365	(158,297)	(26.8)%
250	COUNTY ANIMAL CONTROL	538,623	489,898	480,546	(58,077)	(10.8)%
251	MAILROOM/SWITCHBOARD	410,657	375,905	365,585	(45,072)	(11.0)%
	SUB-TOTAL	\$19,381,583	\$17,451,211	\$17,001,988	(\$2,379,595)	(12.3)%
CONSTITUTIONAL OFFICERS						
300	CLERK OF CIRCUIT COURT	\$1,128,696	\$1,073,829	\$1,025,850	(\$100,846)	(9.0)%
400	TAX COLLECTOR	1,265,104	1,265,104	1,265,104	0	0.0 %
500	PROPERTY APPRAISER	2,772,235	2,772,235	2,589,883	(182,352)	(6.6)%
600	SHERIFF	42,683,851	42,697,344	41,040,593	(1,643,258)	(3.8)%
600	SHERIFF- UTILITIES EXPENSE	970,000	954,000	969,500	(500)	(0.1)%
700	SUPERVISOR OF ELECTIONS	1,157,375	1,032,952	1,032,952	(124,423)	(10.8)%
114	VALUE ADJUSTMENT BOARD	91,265	77,050	94,450	3,185	3.5 %
	SUB-TOTAL	\$50,066,526	\$49,872,514	\$48,018,332	(\$2,048,194)	(4.1)%
STATE AGENCIES						
106	NEW HORIZONS	\$384,300	\$326,665	\$337,031	(\$47,269)	(12.3)%
106	STATE HEALTH DEPARTMENT	734,900	644,507	644,507	(90,393)	(12.3)%
110	STATE FOREST SERVICE	412	0	0	(412)	(100.0)%
110	TREASURE COAST REG. PLAN. COUNCIL	58,163	58,163	58,163	0	0.0 %
110	DEPT. OF JUVENILE JUSTICE	592,758	592,758	594,944	2,186	0.4 %
110	MENTAL HEALTH WALK-IN CLINIC	67,500	57,375	57,375	(10,125)	(15.0)%
252	ENVIRONMENTAL CONTROL BOARD	18,970	18,970	18,970	0	0.0 %
901	CIRCUIT COURT EXPENSES	99,962	11,811	134,644	34,682	34.7 %
901	GUARDIAN AD LITEM	25,190	12,731	36,766	11,576	46.0 %
903	VICTIM'S ASSISTANCE PROGRAM	59,722	53,750	53,750	(5,972)	(10.0)%
903	STATE ATTORNEY	40,537	38,267	51,870	11,333	28.0 %
904	PUBLIC DEFENDER	6,786	5,756	5,756	(1,030)	(15.2)%
907	MEDICAL EXAMINER	341,117	362,327	362,327	21,210	6.2 %
	SUB-TOTAL	\$2,430,317	\$2,183,080	\$2,356,103	(\$74,214)	(3.1)%
ECONOMIC DEVELOPMENT						
110	ECONOMIC DEVELOPMENT DIVISION	\$99,620	\$119,332	\$119,332	\$19,712	19.8 %
	SUB-TOTAL	\$99,620	\$119,332	\$119,332	\$19,712	19.8 %

**GENERAL FUND EXPENSE ESTIMATE FOR 2008/2009 FUND 001
PROPOSED BUDGET AS OF JULY 10, 2009**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2009	2009/2010 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDRENS SERVICES						
128	CHILDREN'S SERVICES	\$882,700	\$882,700	\$768,100	(\$114,600)	(13.0)%
	SUB-TOTAL	\$882,700	\$882,700	\$768,100	(\$114,600)	(13.0)%
COMMUNITY REVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	\$255,217	\$255,217	\$215,543	(\$39,674)	(15.5)%
137	FELLSMERE CRA	34,715	34,715	32,500	(2,215)	(6.4)%
	SUB-TOTAL	\$289,932	\$289,932	\$248,043	(\$41,889)	(14.4)%
CHOOSE LIFE LICENSE PLATE PROGRAM						
110	CARENET PREGNANCY CENTERS	\$17,000	\$17,000	\$17,000	0	0.0 %
	SUB-TOTAL	\$17,000	\$17,000	\$17,000	\$0	0.0 %
QUASI-NON-PROFIT ORGANIZATIONS						
110	COMM. TRANSPORTATION COORDINATOR	\$1,059,057	\$584,947	\$584,947	(\$474,110)	(44.8)%
110	CULTURAL COUNCIL OF IRC	40,454	40,454	40,454	0	0.0 %
110	GIFFORD YOUTH CENTER	105,307	105,307	105,307	0	0.0 %
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	15,000	60,000	15,000	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	17,859	17,859	17,859	0	0.0 %
	SUB-TOTAL	\$1,633,224	\$1,204,114	\$1,159,114	(\$474,110)	(29.0)%
	SUB-TOTAL EXPENSES	\$74,800,902	\$72,019,883	\$69,688,012	(\$5,112,890)	(6.8)%
110	PIPER	\$4,800,000	\$0	\$0	(\$4,800,000)	(100.0)%
199	RESERVE FOR CONTINGENCY	113,832	650,000	650,000	536,168	471.0 %
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	104,459	104,459	91,298	(13,161)	(12.6)%
199	TRANSFER OUT - TRANSPORTATION	4,915,431	4,613,772	4,027,998	(887,433)	(18.1)%
199	TRANSFER OUT - HOUSING AUTHORITY	93,555	93,555	91,681	(1,874)	(2.0)%
199	TRANSFER OUT - BEACH RESTORATION	174,462	174,462	178,959	4,497	2.5 %
199	TRANSFER OUT-EMPLOYEE HEALTH	56,411	56,411	55,017	(1,394)	(2.5)%
199	CASH FORWARD-SEPTEMBER 30	2,105,124	2,000,000	1,797,944	(307,180)	(14.6)%
	SUB-TOTAL	\$12,363,274	\$7,692,659	\$6,892,897	(\$5,470,377)	(44.2)%
	TOTAL EXPENSES	\$87,164,176	\$79,712,542	\$76,580,909	(\$10,583,267)	(12.1)%

2009/10	PROPOSED MILLAGE	3.0892			
2008/09	MILLAGE	3.0689		2004/05 MILLAGE	3.6233
2007/08	MILLAGE	3.0202		2003/04 MILLAGE	3.8377
2006/07	MILLAGE	3.1914		2002/03 MILLAGE	3.8729
2005/06	MILLAGE	3.5204		2001/02 MILLAGE	4.0501

**GENERAL FUND REVENUE ESTIMATE FOR 2009/2010 FUND 001
PROPOSED BUDGET AS OF JULY 10, 2009**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2009	2009/2010 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$53,805,001	\$49,172,724	\$49,172,724	(\$4,632,277)	(8.6)%
311-020	DELINQUENT AD VALOREM TAX	10,000	10,000	10,000	0	0.0 %
311-030	INTEREST TAX ROLL	25,000	25,000	25,000	0	0.0 %
313-300	FRANCHISE FEE- WATER & SEWER	165,000	170,000	180,000	15,000	9.1 %
329-030	DEVELOPER FEE	2,500	2,500	2,500	0	0.0 %
331-200	HOMELAND SECURITY 2006	30,759	0	0	(30,759)	(100.0)%
331-207	SCAAP GRANT	157,349	0	0	(157,349)	(100.0)%
331-410	SEC 5307COA	293,324	0	0	(293,324)	(100.0)%
334-232	EMPA BASE GRANT	89,934	89,934	87,687	(2,247)	(2.5)%
334-292	HAZMAT EMERGENCY PLANNING GRANT	3,039	0	0	(3,039)	(100.0)%
334-450	BLOCK GRANT	524,000	0	0	(524,000)	(100.0)%
334-710	STATE LIBRARY AID GENERAL	150,000	100,000	100,000	(50,000)	(33.3)%
335-120	STATE REVENUE SHARE	1,132,288	1,036,044	1,127,138	(5,150)	(0.5)%
335-130	INS. AGT. COUNTY LICENSE	47,000	48,000	48,000	1,000	2.1 %
335-150	ALCOHOLIC BEV. LICENSES	48,000	48,000	48,000	0	0.0 %
335-160	PARI MUTUEL REPLACEMENT	29,000	446,500	446,500	417,500	1439.7 %
335-180	HALF CENT SALES TAX	2,963,658	2,820,000	2,993,967	30,309	1.0 %
335-610	EM HEALTH FAC PPLAN REV	800	1,000	1,000	200	25.0 %
335-691	CHOOSE LIFE LICENSE PLATES	17,000	0	17,000	0	0.0 %
341-520	SHERIFF	397,216	397,216	397,216	0	0.0 %
341-910	CLERK - NON-COURT EXCESS FEES	75,000	0	0	(75,000)	(100.0)%
347-130	MICROFILM RENTAL FEES	600	600	600	0	0.0 %
347-290	OTHER PARK & REC. FEES	21,500	22,500	22,500	1,000	4.7 %
347-294	RENTALS-BUILDINGS	123,161	123,161	123,161	0	0.0 %
348-350	\$15 COURT FACILITY	48,500	48,500	48,500	0	0.0 %
348-540	ADDITIONAL COURT COSTS - BCC ORDINANCE	42,500	35,000	40,000	(2,500)	(5.9)%
349-002	VALUE ADJUSTMENT BOARD FEES	93,000	80,000	90,000	(3,000)	(3.2)%
349-010	MPO SERVICES	2,000	2,000	2,000	0	0.0 %
351-012	DOMESTIC VIOLENCE	8,500	9,000	9,000	500	5.9 %
351-040	RADIO COMMUNICATION (F.S. 318.21(10))	135,000	145,000	145,000	10,000	7.4 %
352-010	FINES-MAIN LIBRARY	35,000	30,000	30,000	(5,000)	(14.3)%
352-011	FINES-NORTH COUNTY LIBRARY	20,000	17,000	17,000	(3,000)	(15.0)%
354-002	ENVIRONMENTAL FINES	11,000	11,000	11,000	0	0.0 %
354-004	ANIMAL CONTROL FINES	20,000	19,000	19,000	(1,000)	(5.0)%
354-005	ANIMAL CONTROL TRAINING FINES	1,200	1,000	1,000	(200)	(16.7)%
354-011	ANIMAL IMPOUNDMENT FEES	11,000	12,000	12,000	1,000	9.1 %
354-012	ANIMAL REDEMPTION PENALTY	9,000	9,000	9,000	0	0.0 %
354-016	ANIMAL BOARDING FEES	8,500	7,500	7,500	(1,000)	(11.8)%
361-100	INTEREST INCOME	833,066	480,000	480,000	(353,066)	(42.4)%
361-133	INTEREST SHERIFF	185,000	120,000	120,000	(65,000)	(35.1)%
362-010	RENTS AND ROYALTIES	57,000	57,000	57,000	0	0.0 %
362-011	RADIO TOWER RENTS	142,500	150,000	150,000	7,500	5.3 %
364-041	SURPLUS SALES-FURNITURE & EQUIPMENT	10,000	10,000	10,000	0	0.0 %
366-041	FPL DISASTER PREPAREDNESS	104,254	104,254	103,272	(982)	(0.9)%
366-091	UNITED WAY CONTRIBUTION	42,695	25,000	25,000	(17,695)	(41.4)%
366-095	DONATIONS-MAIN LIBRARY	24,033	0	0	(24,033)	(100.0)%
366-097	DONATIONS-N COUNTY LIBRARY	2,926	0	0	(2,926)	(100.0)%
366-100	DONATIONS-N COUNTY LIBRARY BOOKS	1,821	0	0	(1,821)	(100.0)%
366-107	DONATIONS-BOOK RENTALS	15,000	15,000	15,000	0	0.0 %
367-010	ANIMAL LICENSES	82,500	70,000	112,000	29,500	35.8 %
369-900	OTHER MISC. REVENUE	10,877	10,000	9,564	(1,313)	(12.1)%
369-920	TAX DEED SURPLUS	50,000	50,000	50,000	0	0.0 %
369-921	NON-RESIDENT FEES-MAIN LIBRARY	2,500	2,500	2,500	0	0.0 %
369-922	LOST CARD FEES-MAIN LIBRARY	2,000	1,500	1,500	(500)	(25.0)%
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	800	800	800	0	0.0 %
369-940	REIMBURSEMENTS	15,000	10,000	10,000	(5,000)	(33.3)%
369-941	MISC. REVENUE-MAIN LIBRARY	2,800	3,000	3,000	200	7.1 %
369-942	MISC. REVENUE-NORTH COUNTY LIBRARY	11,500	11,500	11,500	0	0.0 %
369-944	GIFFORD COMMUNITY CENTER-R&R	6,500	5,250	5,250	(1,250)	(19.2)%
369-950	INTERDEPARTMENTAL REIMBURSEMENTS	4,148,485	4,000,000	4,000,000	(148,485)	(3.6)%
369-951	INTERDEPARTMENTAL CHARGES	279,361	279,361	275,783	(3,578)	(1.3)%
369-960	FAIRGROUND FEES	125,000	125,000	125,000	0	0.0 %
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	15,192,361	15,192,361	15,192,361	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(3,326,520)	(3,023,487)	(3,040,568)	285,962	(8.6)%
389-040	CASH FORWARD OCTOBER 1	8,586,388	3,620,000	3,617,944	(4,968,444)	(57.9)%
TOTAL REVENUES		\$87,164,176	\$76,258,238	\$76,580,909	(\$1,583,267)	(12.1)%

2009/10	PROPOSED MILLAGE	3.0892			
2008/09	MILLAGE	3.0689		2004/05 MILLAGE	3.6233
2007/08	MILLAGE	3.0202		2003/04 MILLAGE	3.8377
2006/07	MILLAGE	3.1914		2002/03 MILLAGE	3.8729
2005/06	MILLAGE	3.5204		2001/02 MILLAGE	4.0501

**MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2009/2010 FUND 004
PROPOSED BUDGET AS OF JULY 10, 2009**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2009	2009/2010 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
104	NORTH COUNTY AQUATIC CENTER	\$881,204	\$984,216	\$766,869	(\$114,335)	(13.0)%
105	GIFFORD AQUATIC CENTER	340,980	296,163	288,364	(52,616)	(15.4)%
108	RECREATION	1,432,562	1,221,658	1,174,385	(258,197)	(18.0)%
116	OCEAN RESCUE	966,942	877,826	847,887	(119,055)	(12.3)%
161	SHOOTING RANGE	409,885	360,780	351,462	(58,423)	(14.3)%
204	PLANNING AND DEVELOPMENT	219,373	218,118	215,660	(3,713)	(1.7)%
205	COUNTY PLANNING	1,325,649	1,051,193	1,007,329	(318,320)	(24.0)%
207	CODE ENFORCEMENT	581,614	568,042	554,548	(27,066)	(4.7)%
210	PARKS	134,099	165,985	125,112	(8,987)	(6.7)%
214	ROADS AND BRIDGES	19,830	19,830	19,830	0	0.0%
234	TELECOMMUNICATIONS	143,697	128,991	127,724	(15,973)	(11.1)%
400	TAX COLLECTOR	90,000	90,000	90,000	0	0.0%
SUB-TOTAL EXPENSES		\$6,545,855	\$5,982,772	\$5,569,170	(\$976,685)	(14.9)%
110	PIPER	\$3,200,000	\$0	\$0	(\$3,200,000)	(100.0)%
199	GENERAL AND ADMIN. EXPENSE	486,332	486,332	452,010	(34,322)	(7.1)%
199	TRANSFER OUT - TRANSPORTATION	6,007,749	5,639,054	4,923,108	(1,084,641)	(18.1)%
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	15,192,361	15,192,360	15,192,361	0	0.0%
199	RESERVE FOR CONTINGENCY	18,554	200,000	200,000	181,446	977.9%
199	CASH FORWARD-SEPTEMBER 30	750,000	750,000	498,681	(251,319)	(33.5)%
TOTAL EXPENSES		\$32,200,851	\$28,250,518	\$26,835,330	(\$5,365,521)	(16.7)%

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2009/2010 FUND 004
PROPOSED BUDGET AS OF JULY 10, 2009**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2009	2009/2010 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$11,076,178	\$9,738,423	\$9,738,423	(\$1,337,755)	(12.1)%
311-020	DELINQUENT AD VAL. TAX	5,000	5,000	5,000	0	0.0%
311-030	INTEREST TAX ROLL	7,500	7,500	7,500	0	0.0%
315-100	COMMUNICATIONS SVCS TAX	1,206,723	1,200,000	1,290,356	83,633	6.9%
316-000	LOCAL BUSINESS TAX	185,000	180,000	180,000	(5,000)	(2.7)%
322-010	BUILDING PERMITS-COUNTY	235,000	155,000	155,000	(80,000)	(34.0)%
323-100	FRANCHISE FEE-ELEC	6,850,000	6,975,000	6,975,000	125,000	1.8%
323-300	FRANCHISE FEE-H2O	1,420,000	1,460,000	1,460,000	40,000	2.8%
323-700	SOLID WASTE FEE	625,000	500,000	525,000	(100,000)	(16.0)%
329-020	TREE ORDINANCE	20,000	5,000	5,000	(15,000)	(75.0)%
334-410	TRANSPORTATION DISADVANTAGED GRANT	12,500	10,000	10,000	(2,500)	(20.0)%
335-120	STATE REVENUE SHARE	1,470,673	1,345,666	1,271,027	(199,646)	(13.6)%
335-140	MOBILE HOME LICENSES	105,000	103,500	103,500	(1,500)	(1.4)%
335-180	HALF CENT SALES TAX	3,849,350	3,660,000	3,376,175	(473,175)	(12.3)%
343-670	MISCELLANEOUS INCOME	3,000	0	0	(3,000)	(100.0)%
346-992	SHIP ADMINISTRATIVE FEES	45,000	35,000	35,000	(10,000)	(22.2)%
347-201	GIFFORD DAILY POOL FEES	12,750	11,500	11,500	(1,250)	(9.8)%
347-202	GIFFORD POOL PASSPORTS	3,226	3,000	3,000	(226)	(7.0)%
347-203	GIFFORD POOL CONCESSIONS	11,450	8,000	8,000	(3,450)	(30.1)%
347-204	GIFFORD POOL RENTALS	7,500	6,000	6,000	(1,500)	(20.0)%
347-207	N. COUNTY YOUTH ATHLETICS	18,000	8,500	8,500	(9,500)	(52.8)%
347-208	N. COUNTY ADULT ATHLETICS	2,500	2,000	2,000	(500)	(20.0)%
347-209	N. COUNTY CONCESSIONS	500	500	500	0	0.0%
347-210	PROGRAM ACTIVITY FEES	10,000	10,000	10,000	0	0.0%
347-211	CAMP FEES	1,500	0	0	(1,500)	(100.0)%
347-212	SUMMER/ HOLIDAY CAMP FEES	60,000	40,000	40,000	(20,000)	(33.3)%
347-213	HOBART PARK RENTALS	9,500	7,000	7,000	(2,500)	(26.3)%
347-216	S. COUNTY YOUTH ATHLETICS	75,000	60,000	60,000	(15,000)	(20.0)%
347-217	S. COUNTY ADULT ATHLETICS	38,000	38,000	38,000	0	0.0%
347-218	S. COUNTY CONCESSIONS	12,000	11,000	11,000	(1,000)	(8.3)%
347-219	S. COUNTY PARK RENTALS	4,000	4,000	4,000	0	0.0%
347-222	GIFFORD POOL NON-TAXABLE	7,000	7,000	7,000	0	0.0%
347-223	N. COUNTY POOL DAILY FEES	142,000	105,000	105,000	(37,000)	(26.1)%
347-224	N. COUNTY POOL PASSPORTS	38,000	38,000	38,000	0	0.0%
347-225	N. COUNTY POOL CONCESSIONS	17,500	22,000	22,000	4,500	25.7%
347-226	N. COUNTY POOL MISC. FEES	1,800	1,800	1,800	0	0.0%
347-227	N. COUNTY POOL NON - TAXABLE	18,000	18,000	18,000	0	0.0%
347-228	N. COUNTY POOL RENTALS	14,000	12,500	12,500	(1,500)	(10.7)%
347-230	N.C. TAX EXEMPT SPECIAL	1,000	0	0	(1,000)	(100.0)%
347-501	RIFLE RANGE	72,000	78,000	78,000	6,000	8.3%
347-502	PISTOL RANGE	70,500	80,000	80,000	9,500	13.5%
347-503	SPORTING CLAYS COURSE	2,500	1,000	1,000	(1,500)	(60.0)%
347-504	5 STAND	54,500	50,000	50,000	(4,500)	(8.3)%
347-505	ARCHERY 50 YARD	800	1,000	1,000	200	25.0%
347-506	ARCHERY COURSE	250	250	250	0	0.0%
347-507	AIR GUN	500	500	500	0	0.0%
347-508	JUNIOR INSTRUCTION	8,000	10,000	10,000	2,000	25.0%
347-510	RANGE RENTALS	10,000	0	0	(10,000)	(100.0)%

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2009/2010 FUND 004
PROPOSED BUDGET AS OF JULY 10, 2009**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2009	2009/2010 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
347-512	TOURNAMENTS	\$2,000	\$2,000	\$2,000	\$0	0.0 %
347-520	AMMUNITION SALES	68,000	45,000	45,000	(23,000)	(33.8)%
347-521	ACCESSORIES SALES	42,500	40,000	40,000	(2,500)	(5.9)%
349-010	REIMBURSEMENT-MPO	15,000	10,000	10,000	(5,000)	(33.3)%
349-012	REIMBURSEMENT - IMPACT FEE ADMIN.	40,000	40,000	40,000	0	0.0 %
354-008	CODE ENFORCEMENT FINES	50,000	50,000	50,000	0	0.0 %
361-100	INTEREST INCOME	271,500	192,000	192,000	(79,500)	(29.3)%
369-900	OTHER MISC. REVENUE	4,514	5,000	4,788	274	6.1 %
369-940	REIMBURSEMENTS	10,000	0	0	(10,000)	(100.0)%
389-030	LESS 5% EST. RECEIPTS	(1,428,193)	(1,319,932)	(1,307,766)	120,427	(8.4)%
389-040	CASH FORWARD OCTOBER 1	5,285,330	1,990,000	1,987,777	(3,297,553)	(62.4)%
TOTAL REVENUES		\$32,200,851	\$27,068,707	\$26,835,330	(\$5,365,521)	(16.7)%

2009/10	PROPOSED MILLAGE	1.0774			
2008/09	MILLAGE	1.0804		2004/05 MILLAGE	1.5330
2007/08	MILLAGE	1.0835		2003/04 MILLAGE	1.6804
2006/07	MILLAGE	1.1336		2002/03 MILLAGE	1.5984
2005/06	MILLAGE	1.3969		2001/02 MILLAGE	1.4733

**TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2009/2010 FUND 111
PROPOSED BUDGET AS OF JULY 10, 2009**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2009	2009/2010 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
214	ROAD AND BRIDGE	\$8,490,380	\$7,668,029	\$7,296,153	(\$1,194,227)	(14.1)%
243	PUBLIC WORKS	543,913	406,160	366,557	(177,356)	(32.6)%
244	COUNTY ENGINEERING	2,390,096	2,138,245	2,021,352	(368,744)	(15.4)%
245	TRAFFIC ENGINEERING	2,434,127	2,361,189	2,425,658	(8,469)	(0.3)%
247	REAL ESTATE ACQUISITION	3,025	0	0	(3,025)	(100.0)%
281	STORMWATER	752,681	719,186	609,715	(142,966)	(19.0)%
288	SUBDIVISION IMPROVEMENTS	996,310	0	0	(996,310)	(100.0)%
SUB-TOTAL EXPENSES		\$15,610,532	\$13,292,809	\$12,719,435	(\$2,891,097)	(18.5)%
199	GENERAL & ADMIN. EXPENSE	\$1,001,452	\$1,001,452	\$888,628	(112,824)	(11.3)%
199	RESERVE FOR CONTINGENCY	97,074	125,000	125,000	27,926	28.8 %
199	CASH FORWARD SEPTEMBER 30	765,000	765,000	639,627	(125,373)	(16.4)%
TOTAL EXPENSES		\$17,474,058	\$15,184,261	\$14,372,690	(\$3,101,368)	(17.7)%

**TRANSPORTATION FUND REVENUE ESTIMATE FOR 2009/2010 FUND 111
PROPOSED BUDGET AS OF JULY 10, 2009**

#	ACCOUNT NAME	BUDGET AS OF 3/31/2009	2009/2010 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
325-101	CAPITAL IMPROVEMENT ASSESSMENT	\$175,000	\$10,000	\$10,000	(\$165,000)	(94.3)%
329-090	OTHER LICENSES & PERMITS	102,500	70,000	70,000	(32,500)	(31.7)%
334-401	FDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	195,000	195,000	209,000	14,000	7.2 %
335-420	CONSTITUTIONAL GAS TAX	1,578,120	1,500,000	1,514,477	(63,643)	(4.0)%
335-440	COUNTY GAS TAX	719,564	680,000	667,860	(51,704)	(7.2)%
341-300	SALE/MAPS AND PUBLICATIONS	11,000	14,000	14,000	3,000	27.3 %
344-903	WATER/SEWER PAVING SYSTEMS	30,000	32,000	32,000	2,000	6.7 %
349-003	PRD APPLICATION	30,000	5,000	5,000	(25,000)	(83.3)%
349-010	REIMBURSEMENT MPO	50,000	50,000	50,000	0	0.0 %
361-100	INTEREST INCOME	140,000	96,000	96,000	(44,000)	(31.4)%
361-110	INTEREST - ASSESSMENTS	10,000	10,000	10,000	0	0.0 %
369-900	OTHER MISC. INCOME	25,000	20,000	20,000	(5,000)	(20.0)%
369-940	REIMBURSEMENTS	325,000	325,000	325,000	0	0.0 %
369-943	TRAFFIC SIGN PRODUCTION	275,000	275,000	275,000	0	0.0 %
369-947	REIMBURSEMENT - LETTERS OF CREDIT	996,310	0	0	(996,310)	(100.0)%
369-950	INTERDEPARTMENT REIMBURSE	566,266	300,121	300,121	(266,145)	(47.0)%
381-020	FUND TRANSFERS/G.F.	4,915,431	4,411,272	4,027,998	(887,433)	(18.1)%
381-020	FUND TRANSFERS/M.S.T.U.	6,007,749	5,391,554	4,923,108	(1,084,641)	(18.1)%
389-030	LESS 5% EST. RECEIPTS	(191,296)	(164,100)	(164,917)	26,379	(13.8)%
389-040	CASH FORWARD - OCTOBER 1	1,513,414	1,963,414	1,988,043	474,629	31.4 %
TOTAL REVENUES		\$17,474,058	\$15,184,261	\$14,372,690	(\$3,101,368)	(17.7)%

**EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2009/2010 FUND 114
PROPOSED BUDGET AS OF JULY 10, 2009**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2009	2009/2010 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	\$14,436,374	\$14,789,541	\$14,575,343	\$138,989	1.0%
120	FIRE RESCUE - BENEFITS	7,141,246	7,183,874	6,927,141	(214,105)	(3.0)%
120	FIRE RESCUE - OPERATING	4,517,773	4,353,900	4,040,354	(477,419)	(10.6)%
120	FIRE RESCUE - CAPITAL	2,701,688	0	0	(2,701,688)	(100.0)%
120	FIRE RESCUE - OTHER USES	2,211,349	1,257,692	1,118,015	(1,093,334)	(49.4)%
120	STATE FOREST SERVICE	13,822	13,822	13,822	0	0.0%
	TOTAL EXPENSES	\$31,022,252	\$27,598,829	\$26,674,675	(\$4,347,577)	(14.0)%

**EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2009/2010 FUND 114
PROPOSED BUDGET AS OF JULY 10, 2009**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2009	2009/2010 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	\$25,635,156	\$22,963,056	\$22,963,056	(\$2,672,100)	(10.4)%
311-020	DELINQUENT AD VALOREM TAXES	5,000	5,000	5,000	0	0.0%
311-030	INTEREST TAX ROLL	7,500	7,500	10,000	2,500	33.3%
334-290	EMS GRANT	42,790	0	0	(42,790)	(100.0)%
334-291	ASSISTANCE TO FIREFIGHTER	84,021	84,021	0	(84,021)	(100.0)%
335-230	FIREMANS SUPPLEMENTAL COMPENSATION	22,000	25,000	27,000	5,000	22.7%
342-210	BURN PERMIT FEES	7,500	7,000	7,000	(500)	(6.7)%
342-220	FIRE PROTECTION SERVICES	195,000	195,000	195,000	0	0.0%
342-230	FIRE SAFETY INSPECTION/PLAN REVIEW	175,000	160,000	125,000	(50,000)	(28.6)%
342-310	ALS CHARGES	2,825,000	2,900,000	3,060,000	235,000	8.3%
342-320	ALS SPECIAL EVENTS	4,000	2,000	3,000	(1,000)	(25.0)%
361-100	INTEREST INCOME	250,000	216,000	216,000	(34,000)	(13.6)%
369-900	OTHER MISC. REVENUE	10,284	5,000	6,288	(3,996)	(38.9)%
	SUB-TOTAL	\$29,263,251	\$26,569,577	\$26,617,344	(\$2,645,907)	(9.0)%
389-030	LESS 5% EST. RECEIPTS	(\$1,456,822)	(\$1,328,479)	(\$1,330,867)	\$125,955	(8.6)%
389-040	CASH FORWARD - FUND RESERVES TO BALANCE	0	0	566,598	566,598	N/A
389-040	CASH FORWARD	3,215,823	821,600	821,600	(2,394,223)	(74.5)%
	TOTAL REVENUES	\$31,022,252	\$26,062,698	\$26,674,675	(\$4,347,577)	(14.0)%

2009/10	PROPOSED MILLAGE	1.7148		
2008/09	MILLAGE	1.7148	2004/05 MILLAGE	1.9836
2007/08	MILLAGE	1.7201	2003/04 MILLAGE	2.1871
2006/07	MILLAGE	1.7639	2002/03 MILLAGE	2.2750
2005/06	MILLAGE	1.9911	2001/02 MILLAGE	2.3660

2009/2010 PROPOSED BUDGET
 ENVIRONMENTALLY SENSITIVE LAND ACQUISITION BONDS
 FUND 225

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
225031-311010	CURRENT AD VALOREM TAX	\$2,379,139	\$1,154,028	(\$1,225,111)
225037-361100	INTEREST INCOME	50,000	35,000	(15,000)
225039-389030	LESS 5% EST. RECEIPTS	(121,457)	(59,451)	62,006
225039-389040	CASH FORWARD	120,976	1,200,433	1,079,457
TOTAL REVENUES		\$2,428,658	\$2,330,010	(\$98,648)

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
22511717-077110	PRINCIPAL-DEBT SERVICE	\$1,890,000	\$1,955,000	\$65,000
22511717-077210	INTEREST DEBT SERVICE	337,892	276,873	(61,019)
22511717-077310	OTHER DEBT SERVICE COSTS	20,000	20,000	0
22511786-099060	TRANSFER PROPERTY APPRAISER	29,736	28,137	(1,599)
22511786-099070	TRANSFER TAX COLLECTOR	50,000	50,000	0
22511786-099920	CASH FORWARD-SEPTEMBER 30TH	101,030	0	(101,030)
TOTAL EXPENSES		\$2,428,658	\$2,330,010	(\$98,648)

2009/10 PROPOSED MILLAGE	0.0725
2008/09 MILLAGE	0.1357
2007/08 MILLAGE	0.1357
2006/07 MILLAGE	0.1406
2005/06 MILLAGE	0.1789
2004/05 MILLAGE	0.2106
2003/04 MILLAGE	0.2344
2002/03 MILLAGE	0.2839
2001/02 MILLAGE	0.1947
2000/01 MILLAGE	0.2165
1999/00 MILLAGE	0.2396
1998/99 MILLAGE	0.2587
1997/98 MILLAGE	0.2710
1996/97 MILLAGE	0.2897

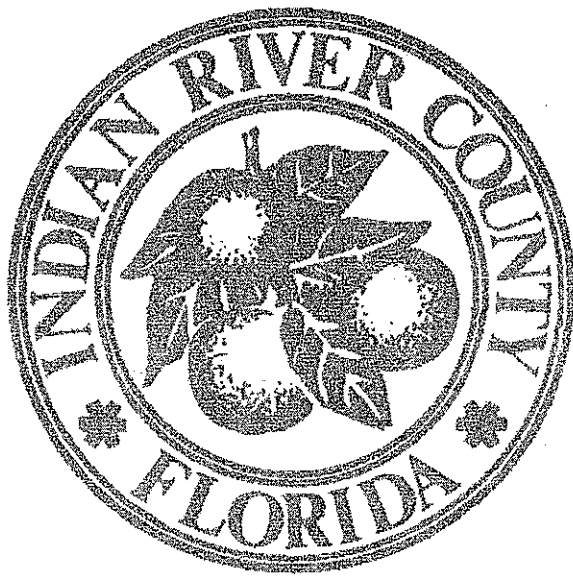
2009/2010 PROPOSED BUDGET
 LAND ACQUISITION BONDS - 2004 REFERENDUM
 FUND 245

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
245031-311010	CURRENT AD VALOREM TAX	\$5,019,509	\$5,020,419	\$910
245037-361100	INTEREST INCOME	30,323	24,947	(5,376)
245039-389030	LESS 5% EST. RECEIPTS	(252,492)	(252,268)	224
TOTAL REVENUES		\$4,797,340	\$4,793,098	(\$4,242)

EXPENSES:

24511717-077110	PRINCIPAL-DEBT SERVICE	\$2,670,000	\$2,775,000	\$105,000
24511717-077210	INTEREST DEBT SERVICE	1,945,463	1,838,662	(106,801)
24511717-077310	OTHER DEBT SERVICE COSTS	20,000	20,000	0
24511717-099060	TRANSFER PROPERTY APPRAISER	59,807	59,436	(371)
24511717-099070	TRANSFER TAX COLLECTOR	50,000	50,000	0
24511786-099920	CASH FORWARD-SEPTEMBER 30TH	52,070	50,000	(2,070)
TOTAL EXPENSES		\$4,797,340	\$4,793,098	(\$4,242)

2009/10 PROPOSED MILLAGE	0.3154
2008/09 MILLAGE	0.2863
2007/08 MILLAGE	0.2725
2006/07 MILLAGE	0.2702
2005/06 MILLAGE	0.0000



NON – AD VALOREM



2009/2010 PROPOSED BUDGET
 SOLID WASTE DISPOSAL DISTRICT
 FUND 411

<u>REVENUES:</u>	2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
343-410 GARBAGE/SOLID WASTE SALES	\$30,000	\$35,000	\$5,000
343-420 DEMOLITION CHARGES	1,430,000	1,050,000	(380,000)
343-430 TIRE DUMPING CHARGES	18,000	17,000	(1,000)
343-450 RECYCLING SALES	775,000	480,000	(295,000)
343-460 CHIPPED TREE DEBRIS SALES	5,000	4,000	(1,000)
343-470 SEPTAGE/SLUDGE DISPOSAL	140,000	135,000	(5,000)
343-920 LOT CLEARING REVENUE	195,000	125,000	(70,000)
347-294 RENTALS - BUILDINGS	72,000	72,000	0
361-110 INTEREST-INVESTMENTS	809,840	550,000	(259,840)
325-201 SERVICE ASSESSMENTS	7,643,632	7,628,786	(14,846)
363-140 LANDFILL ASSESSMENTS	275,000	275,000	0
369-940 REIMBURSEMENTS	4,000	30,000	26,000
389-030 LESS 5% EST. RECEIPTS	(569,674)	(520,089)	49,585
389-040 CASH FORWARD - OCT. 1	802,313	987,807	185,494
TOTAL REVENUES	\$11,630,111	\$10,869,504	(\$760,607)

EXPENSES:

209 REFUSE COLLECTION/WASTE RECOVERY *	\$1,088,741	\$1,060,035	(\$28,706)
217 LANDFILL	18,744,621	10,120,949	(8,623,672)
255 RECYCLING	6,983,749	6,433,020	(550,729)
SUB-TOTAL EXPENSES	\$26,817,111	\$17,614,004	(\$9,203,107)
LESS CAPITAL OUTLAY	(15,187,000)	(6,744,500)	8,442,500
TOTAL EXPENSES	\$11,630,111	\$10,869,504	(\$760,607)

COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)	\$28.32	\$28.13	(\$0.19)
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)	\$40.94	\$40.38	(\$0.56)
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)	\$65.50	\$64.61	(\$0.89)
READINESS-TO-USE FEE - (W.G.U)	\$17.41	\$17.10	(\$0.31)
NUMBER OF W.G.U.'s	215,889	220,981	5,092

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

* - KEEP INDIAN RIVER BEAUTIFUL (\$47,813) INCLUDED IN REFUSE COLLECTION/WASTE RECOVERY BUDGET

FY 2009/2010 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	181 GIFFORD	182 LAUREL- WOOD	183 ROCK- RIDGE	184 VERO HIGH.	186 PORPOISE POINT	187 SINGLE ST. LIGHTS	188 LAUREL COURT	189 TIERRA LINDA	190 VERO SHORES
REVENUES										
361-100	INTEREST INCOME	\$1,270	\$170	\$1,100	\$1,175	\$175	\$10	\$30	\$135	\$250
363-120	SERVICE ASSESSMENTS	69,450	5,058	3,880	55,752	442	3,374	837	1,541	4,368
381-020	FUND TRANSFERS IN	0	0	0	0	0	0	0	0	0
389-030	LESS 5% EST. RECEIPTS	(3,536)	(261)	(249)	(2,846)	(31)	(169)	(43)	(84)	(231)
389-040	CASH FORWARD-OCTOBER 1	10,321	2,334	327	17,588	141	248	301	975	1,824
	TOTAL	\$77,505	\$7,301	\$5,058	\$71,669	\$727	\$3,463	\$1,125	\$2,567	\$6,211

EXPENSES										
033-140	GENERAL & ADMIN.	\$1,000	\$250	\$150	\$1,000	\$80	\$50	\$80	\$80	\$100
034-310	ELECTRICAL SERVICES	74,595	6,790	3,156	68,640	419	3,413	949	2,333	5,888
034-910	LEGAL ADS	90	90	90	90	90	0	65	90	60
099-060	BUD. TRANS. PROP. APPR.	1,120	126	194	1,178	15	0	16	34	103
099-910	RESERVE FOR CONTINGENCY	0	0	1,418	0	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	0	0	0	0	113	0	0	0	0
099-940	COMMISSIONS & FEES	700	45	50	761	10	0	15	30	60
	TOTAL	\$77,505	\$7,301	\$5,058	\$71,669	\$727	\$3,463	\$1,125	\$2,567	\$6,211

PER PARCEL/ACRE CHARGE:

BUDGET 2009/10 - PER PARCEL/ACRE	\$25.00	\$18.00	\$10.00	\$23.00	\$13.00	N/A	\$27.00	\$23.00	\$21.00
BUDGET 2008/09 - PER PARCEL/ACRE	\$25.00	\$18.00	\$10.00	\$23.00	\$13.00	N/A	\$27.00	\$23.00	\$21.00
BUDGET 2007/08 - PER PARCEL/ACRE	\$21.00	\$18.00	\$10.00	\$23.00	\$13.00	N/A	\$25.00	\$23.00	\$21.00
BUDGET 2006/07 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$23.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2005/06 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$23.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2004/05 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2003/04 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2002/03 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2001/02 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2000/01 - PER PARCEL/ACRE	\$19.00	\$18.00	\$13.00	\$21.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 1999/00 - PER PARCEL/ACRE	\$19.00	\$18.00	\$13.00	\$20.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 1998/99 - PER PARCEL/ACRE	\$19.00	\$18.00	\$13.00	\$20.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 1997/98 - PER PARCEL/ACRE	\$19.00	\$18.00	\$13.00	\$20.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00

FY 2009/2010 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	191 IXORA	192 POINCIANA PARK	193 ROSE-LAND	194 WHISPERING PINES	195 MOORINGS	196 WALKER'S GLEN	197 GLENDALE LAKES	198 FLORALTON BEACH	199 WEST WABASSO
REVENUES										
361-100	INTEREST INCOME	\$285	\$260	\$315	\$100	\$2,320	\$150	\$75	\$25	\$100
363-120	SERVICE ASSESSMENTS	5,206	11,144	1,140	1,260	14,028	1,464	3,280	2,128	6,972
381-020	FUND TRANSFERS IN	0	0	0	0	0	0	0	0	0
389-030	LESS 5% EST. RECEIPTS	(275)	(570)	(73)	(68)	(817)	(81)	(168)	(108)	(354)
389-040	CASH FORWARD-OCTOBER 1	1,582	4,441	1,807	290	3,380	553	740	775	725
	TOTAL	\$6,798	\$15,275	\$3,189	\$1,582	\$18,911	\$2,086	\$3,927	\$2,820	\$7,443

EXPENSES										
033140	GENERAL & ADMIN.	\$100	\$250	\$75	\$75	\$500	\$75	\$75	\$75	\$100
034310	ELECTRICAL SERVICES	6,411	14,605	2,743	1,392	17,420	1,860	3,720	2,652	6,926
034910	LEGAL ADS	90	70	45	50	90	90	50	45	100
099060	BUD. TRANS. PROP. APPR.	137	200	296	35	601	31	42	23	157
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	160
	TOTAL	\$6,798	\$15,275	\$3,189	\$1,582	\$18,911	\$2,086	\$3,927	\$2,820	\$7,443

PER PARCEL/ACRE CHARGE:

BUDGET 2009/10 - PER PARCEL/ACRE	\$19.00	\$28.00	\$1.50	\$18.00	\$12.00	\$24.00	\$40.00	\$38.00	\$21.00
BUDGET 2008/09 - PER PARCEL/ACRE	\$19.00	\$28.00	\$1.50	\$18.00	\$12.00	\$24.00	\$40.00	\$38.00	\$21.00
BUDGET 2007/08 - PER PARCEL/ACRE	\$19.00	\$28.00	\$1.50	\$18.00	\$12.00	\$24.00	\$38.00	\$29.00	\$21.00
BUDGET 2006/07 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$14.00	\$25.00	\$38.00	\$29.00	\$0.00
BUDGET 2005/06 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$14.00	\$25.00	\$38.00	\$29.00	\$0.00
BUDGET 2004/05 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	\$0.00
BUDGET 2003/04 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 2002/03 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 2001/02 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 2000/01 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 1999/00 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$19.00	\$25.00	\$34.00	\$26.00	N/A
BUDGET 1998/99 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$19.00	\$26.00	\$34.00	\$27.00	N/A
BUDGET 1997/98 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$19.00	\$26.00	\$34.00	\$27.00	N/A

2009/2010 PROPOSED BUDGET
 EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
 FUND 171

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
171-000-363-120.00	SERVICE ASSESSMENT	\$2,100	\$2,100	\$0
171-000-389-030.00	LESS 5% ESTIMATED RECEIPTS	(105)	(105)	0
TOTAL REVENUES		\$1,995	\$1,995	\$0

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
17128041-066340	DRAINAGE SYSTEMS	\$1,928	\$1,935	\$7
17128041-099060	BUDG TRANSFER-PROPERTY APPR	52	45	(7)
17028081-099940	COMMISSIONS AND FEES	15	15	0
TOTAL EXPENSES		\$1,995	\$1,995	\$0

\$15.00 PER PARCEL ACRE IN 2009/2010
 \$15.00 PER PARCEL ACRE IN 2008/2009
 \$15.00 PER PARCEL ACRE IN 2007/2008
 \$15.00 PER PARCEL ACRE IN 2006/2007
 \$15.00 PER PARCEL ACRE IN 2005/2006
 \$15.00 PER PARCEL ACRE IN 2004/2005
 \$15.00 PER PARCEL ACRE IN 2003/2004
 \$15.00 PER PARCEL ACRE IN 2002/2003
 \$15.00 PER PARCEL ACRE IN 2001/2002

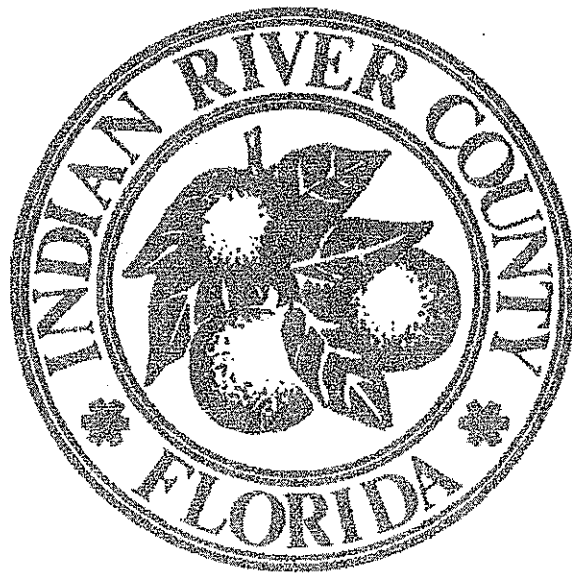
2009/2010 PROPOSED BUDGET
 VERO LAKE ESTATES M.S.B.U.
 FUND 185

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
185037-361100	INTEREST - INVESTMENTS C & CE	\$8,000	\$7,500	(\$500)
185036-363120	SERVICE ASSESSMENT	92,815	92,815	0
185039-389030	LESS 5% ESTIMATED RECEIPTS	(5,041)	(5,016)	25
185039-389040	CASH FORWARD - OCT. 1	341,447	343,778	2,331
TOTAL REVENUES		\$437,221	\$439,077	\$1,856

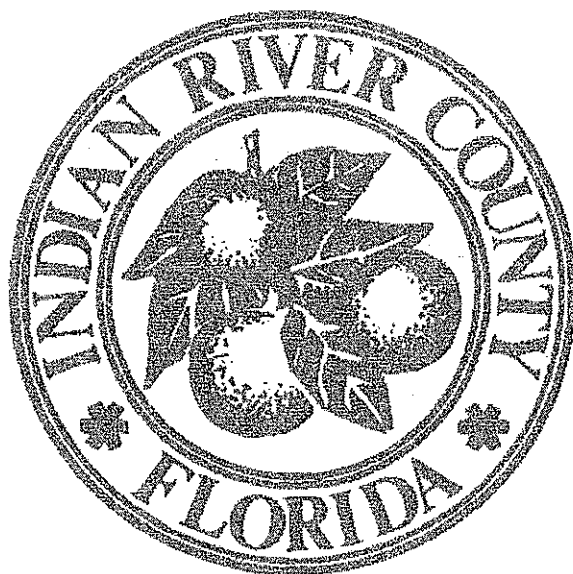
EXPENSES:

18521441-034310	ELECTRIC SERVICES	\$9,919	\$11,919	2,000
18521441-066340	DRAINAGE SYSTEMS	281,403	281,403	0
18521441-099940	COMMISSION AND FEES	2,334	2,334	0
18521481-099060	BUD. TRANSFER PROP. APPR.	2,528	2,384	(144)
18524338-066510-99002	FLOOD CONTROL-VERO LAKE ESTATES	141,037	141,037	0
TOTAL EXPENSES		\$437,221	\$439,077	\$1,856

\$ 19.00 PER PARCEL ACRE IN 2009/10
 \$ 19.00 PER PARCEL ACRE IN 2008/09
 \$ 19.00 PER PARCEL ACRE IN 2007/08
 \$ 19.00 PER PARCEL ACRE IN 2006/07
 \$ 19.00 PER PARCEL ACRE IN 2005/06
 \$ 19.00 PER PARCEL ACRE IN 2004/05
 \$ 19.00 PER PARCEL ACRE IN 2003/04
 \$ 19.00 PER PARCEL ACRE IN 2002/03
 \$ 19.00 PER PARCEL ACRE IN 2001/02
 \$ 17.00 PER PARCEL ACRE IN 2000/01
 \$ 17.00 PER PARCEL ACRE IN 1998/99
 \$ 17.00 PER PARCEL ACRE IN 1997/98
 \$ 17.00 PER PARCEL ACRE IN 1996/97
 \$ 15.00 PER PARCEL ACRE IN 1995/96
 \$ 15.00 PER PARCEL ACRE IN 1994/95
 \$ 15.00 PER PARCEL ACRE IN 1993/94
 \$ 50.00 PER PARCEL ACRE IN 1992/93
 \$ 50.00 PER PARCEL ACRE IN 1991/92



ENTERPRISE FUNDS



2009/2010 PROPOSED BUDGET
 GOLF COURSE
 FUND 418

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
335-160	PARI-MUTUAL REPLACEMENT	\$417,500	\$0	(\$417,500)
343-670	MISC. INCOME	3,000	3,000	0
347-231	PRO SHOP SALES	250,000	230,000	(20,000)
347-232	9 HOLE CARD FEES	187,500	187,500	0
347-233	18 HOLE CARD FEES	575,000	575,000	0
347-234	9 HOLE NON-CARD FEES	95,000	95,000	0
347-235	18 HOLE NON-CARD FEES	435,000	384,032	(50,968)
347-236	9 HOLE CART FEES	85,000	95,000	10,000
347-237	18 HOLE CART FEES	795,000	810,000	15,000
347-238	PULL CART FEES	2,000	2,000	0
347-239	ID CARD	92,500	105,000	12,500
347-241	JUNIOR FEES	2,500	2,500	0
347-242	RANGE FEES	47,500	60,000	12,500
347-243	GOLF CLUB FOOD SALES	49,800	49,800	0
347-246	TWILIGHT AM	105,000	0	(105,000)
347-247	TWILIGHT PM	530,000	531,593	1,593
347-248	RAINCHECK REDEMPTIONS	(10,000)	(10,000)	0
347-249	GOLF CLUB RENTALS	8,000	8,000	0
347-250	HANDICAPPING SERVICE	9,000	9,000	0
347-251	TOURNAMENT FEE	75,000	75,000	0
347-252	PGA PRO RATE	9,000	9,000	0
347-254	DISCOUNT CARDS	7,500	7,500	0
347-275	CAPITAL SURCHARGE	60,000	60,000	0
361-100	INTEREST INCOME	10,000	10,000	0
366-098	PROMOTIONS	1,000	1,017	17
389-030	LESS 5% EST. RECEIPTS	(171,215)	(164,997)	6,218
389-040	CASH FORWARD - OCT. 1	52,565	0	(52,565)
TOTAL REVENUES		\$3,723,150	\$3,134,945	(\$588,205)

EXPENSES:

221	OPERATIONS	\$1,492,059	\$1,498,200	\$6,141
236	CLUBHOUSE	2,231,091	1,636,745	(594,346)
SUB-TOTAL EXPENSES		\$3,723,150	\$3,134,945	(\$588,205)
LESS CAPITAL OUTLAY		0	0	0
TOTAL EXPENSES		\$3,723,150	\$3,134,945	(\$588,205)

2009/2010 PROPOSED BUDGET
 BUILDING DEPARTMENT
 FUND 441

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
322-010	BUILDING PERMITS - COUNTY	\$1,700,000	\$1,075,000	(\$625,000)
322-011	BUILDING PERMITS - CITY	190,000	235,000	45,000
322-030	PLAN EXAM FEE - COUNTY	120,000	90,000	(30,000)
322-031	PLAN EXAM FEE - CITY	12,000	12,000	0
329-050	COMPETENCY CARD FEES	42,500	45,000	2,500
341-300	SALE/MAPS AND PUBLICATIONS	12,500	15,000	2,500
354-013	UNLICENSED CONTRACTOR FINES	5,000	2,500	(2,500)
361-100	INTEREST INCOME	105,000	77,500	(27,500)
369-900	OTHER MISC. REVENUES	35,030	47,500	12,470
389-030	LESS 5% ESTIMATED RECEIPTS	(122,100)	(79,975)	42,125
389-040	CASH FORWARD	299,193	502,193	203,000
TOTAL REVENUES		\$2,399,123	\$2,021,718	(\$377,405)

EXPENSES:

	SALARY AND BENEFITS	\$1,589,809	\$1,363,270	(\$226,539)
	EXPENSES	782,864	653,080	(129,784)
	RESERVE FOR CONTINGENCIES	26,450	10,000	(16,450)
	SUB-TOTAL EXPENSES	\$2,399,123	\$2,026,350	(\$372,773)
	LESS CAPITAL OUTLAY	0	(4,632)	(4,632)
	TOTAL EXPENSES	\$2,399,123	\$2,021,718	(\$377,405)

2009/2010 PROPOSED BUDGET
 UTILITY SERVICES
 FUND 471

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
343-310	WATER SALES	\$14,094,974	\$13,500,000	(\$594,974)
343-340	METER INSTALLATIONS	105,000	75,000	(30,000)
343-370	HYDRANT MAINTENTANCE TAX	284,408	0	(284,408)
343-470	SEPTAGE/SLUDGE DISPOSAL	250,000	270,000	20,000
343-490	GREASE DISPOSAL	5,000	5,000	0
343-510	SEWER SALES	12,300,000	12,200,000	(100,000)
343-530	RECLAIMED WATER SALES	10,000	10,000	0
343-540	PENALTIES	400,000	485,000	85,000
SERVICE CHARGES:				
343-350	WATER TAP FEES	22,000	22,000	0
343-520	SEWER TAP FEES	5,000	5,000	0
343-550	RECONNECT FEES	185,000	200,000	15,000
343-610	SERVICE CHARGES	38,000	5,000	(33,000)
343-660	INSPECTION FEES	30,000	10,000	(20,000)
343-680	SERVICE APPLICATION FEES	160,000	150,000	(10,000)
343-690	COURT RECORDING FEES	5,000	12,000	7,000
343-670	MISCELLANEOUS INCOME	45,000	35,000	(10,000)
361-100	INTEREST INCOME	1,800,000	1,000,000	(800,000)
362-011	RADIO TOWER RENT	200,000	192,000	(8,000)
369-900	OTHER MISC. REVENUE	20,000	10,000	(10,000)
369-940	REIMBURSEMENTS	12,000	5,000	(7,000)
389-030	LESS 5% EST. RECEIPTS	(1,498,569)	(1,409,550)	89,019
389-040	CASH FORWARD - OCT. 1	12,074,666	12,902,979	828,313
TOTAL REVENUES		\$40,547,479	\$39,684,429	(\$863,050)

EXPENSES:

218	WASTEWATER TREATMENT	\$6,145,871	\$6,400,219	\$254,348
219	WATER PRODUCTION	6,829,498	6,892,937	63,439
235	GENERAL & ENGINEERING	6,617,306	6,061,933	(555,373)
257	SLUDGE	1,463,486	1,419,561	(43,925)
265	CUSTOMER SERVICE	2,322,289	2,228,801	(93,488)
268	WASTEWATER COLLECTION	7,763,546	7,996,502	232,956
269	WATER DISTRIBUTION	9,405,483	8,941,276	(464,207)
SUB-TOTAL EXPENSES		\$40,547,479	\$39,941,229	(\$606,250)
LESS CAPITAL OUTLAY		0	(256,800)	(256,800)
TOTAL EXPENSES		\$40,547,479	\$39,684,429	(\$863,050)

2009/2010 PROPOSED BUDGET
 UTILITIES IMPACT FEE
 FUND 472

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
343-301	SEWER LINE EXTENSION FEES	\$90,000	\$55,000	(\$35,000)
343-302	WATER LINE EXTENSION FEES	130,000	80,000	(50,000)
343-630	SEWER IMPACT FEES	480,000	290,000	(190,000)
343-650	WATER IMPACT FEES	480,000	290,000	(190,000)
343-690	COURT RECORDING FEES	8,300	8,000	(300)
361-100	INTEREST INCOME	2,000,000	1,050,000	(950,000)
389-030	LESS 5% EST. RECEIPTS	(159,415)	(88,650)	70,765
TOTAL REVENUES		\$3,028,885	\$1,684,350	(\$1,344,535)

EXPENSES:

CASH FORWARD		\$3,028,885	\$1,684,350	(\$1,344,535)
TOTAL EXPENSES		\$3,028,885	\$1,684,350	(\$1,344,535)

2009/2010 PROPOSED BUDGET
 FLEET MANAGEMENT
 FUND 501

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
369-940	MISCELLANEOUS REVENUE	\$125,000	\$120,000	(\$5,000)
395-010	AUTO. MAINTENANCE	119,118	120,000	882
395-011	HEAVY EQUIPMENT MAINTENANCE	597,600	606,991	9,391
395-012	OTHER EQUIPMENT MAINTENANCE	30,000	32,500	2,500
395-013	FUEL	2,730,000	2,250,000	(480,000)
395-014	OIL/LUBE	30,000	30,000	0
395-015	TIRES/TUBES	100,000	100,000	0
361-100	INTEREST EARNINGS	10,000	8,000	(2,000)
369-945	FUEL TAX REIMBURSEMENT	70,000	100,000	30,000
389-040	CASH FORWARD	50,000	0	(50,000)
TOTAL REVENUE		\$3,861,718	\$3,367,491	(\$494,227)

EXPENSES:

	SALARIES AND BENEFITS	\$597,060	\$527,913	(\$69,147)
	EXPENSES	3,253,618	2,839,578	(414,040)
	RESERVE FOR CONTINGENCY	11,040	0	(11,040)
SUB-TOTAL EXPENSES		\$3,861,718	\$3,367,491	(\$494,227)
	LESS CAPITAL OUTLAY	0	0	0
TOTAL EXPENSES		\$3,861,718	\$3,367,491	(\$494,227)

2009/2010 PROPOSED BUDGET
 SELF INSURANCE
 FUND 502

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
395-020	INSURANCE CHARGES TO DEPTS.	\$4,250,000	\$3,600,000	(\$650,000)
395-023	WORKERS COMP. CHARGES	2,500,000	2,100,000	(400,000)
369-040	REIMBURSEMENTS	30,000	50,000	20,000
361-100	INTEREST INCOME	120,000	100,000	(20,000)
389-030	LESS 5% EST. RECEIPTS	(345,000)	(292,500)	52,500
389-040	CASH FORWARD - OCTOBER 1	541,305	492,948	(48,357)
TOTAL REVENUES		\$7,096,305	\$6,050,448	(\$1,045,857)

EXPENSES:

	RISK MANAGEMENT OPERATIONS	\$339,673	\$325,703	(\$13,970)
	INSURANCE COVERAGES	5,160,000	4,128,000	(1,032,000)
	INSURANCE CLAIMS	1,593,110	1,593,110	0
	RESERVE FOR CONTINGENCY	3,522	0	(3,522)
	CASH FORWARD-SEPT 30	0	3,635	3,635
	SUB-TOTAL EXPENSES	\$7,096,305	\$6,050,448	(\$1,045,857)
	LESS CAPITAL OUTLAY	0	0	0
	TOTAL EXPENSES	\$7,096,305	\$6,050,448	(\$1,045,857)

2009/2010 PROPOSED BUDGET
 EMPLOYEE HEALTH INSURANCE
 FUND 504

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
381-020	FUND TRANSFER IN	\$56,411	\$55,017	(\$1,394)
395-020	INSURANCE CHARGES	14,409,993	13,834,529	(575,464)
TOTAL REVENUES		\$14,466,404	\$13,889,546	(\$576,858)

<u>EXPENSES:</u>				
	SALARIES AND BENEFITS	\$75,214	\$73,356	(\$1,858)
	INSURANCE CLAIMS	14,391,190	13,816,190	(575,000)
TOTAL EXPENSES		\$14,466,404	\$13,889,546	(\$576,858)

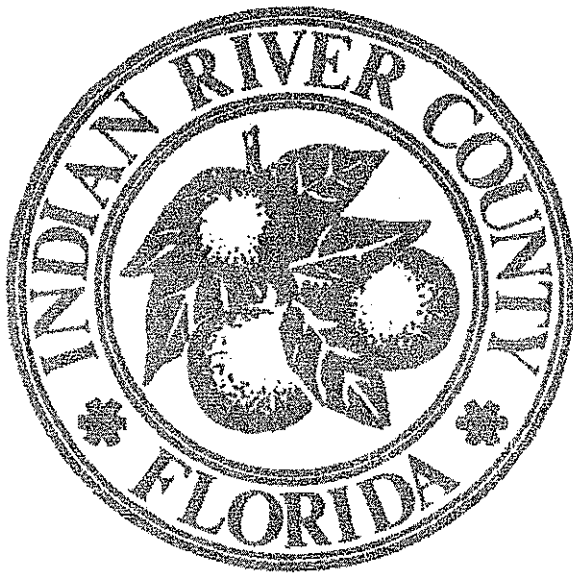
2009/2010 PROPOSED BUDGET
 GEOGRAPHIC INFO SYSTEMS DEPT
 FUND 505

<u>REVENUES:</u>	2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
INTERDEPARTMENTAL CHARGES	\$864,289	\$760,815	(\$103,474)
CASH FORWARD	61,021	0	(61,021)
TOTAL REVENUES	\$925,310	\$760,815	(\$164,495)

EXPENSES:

SALARIES & BENEFITS	\$294,185	\$231,479	(\$62,706)
EXPENSES	629,794	534,636	(95,158)
RESERVE FOR CONTINGENCY	7,531	0	(7,531)
SUB-TOTAL EXPENSES	\$931,510	\$766,115	(\$165,395)
LESS CAPITAL OUTLAY	(6,200)	(5,300)	900-
TOTAL EXPENSES	\$925,310	\$760,815	(\$164,495)

**MISCELLANEOUS
FUNDS**



2009/2010 PROPOSED BUDGET
ROAD IMPROVEMENT FEES
FUND 101

<u>REVENUES:</u>	2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
INTEREST - INVESTMENTS	\$0	\$30,000	\$30,000
LESS 5% ESTIMATED RECEIPTS	0	(1,500)	(1,500)
CASH FORWARD-OCT. 1	1,400,000	1,000,000	(400,000)
TOTAL REVENUES	\$1,400,000	\$1,028,500	(\$371,500)

<u>EXPENSES:</u>			
DISTRICT I	\$0	\$0	\$0
DISTRICT II	1,000,000	1,028,500	28,500
DISTRICT IV	400,000	0	(400,000)
TOTAL EXPENSES	\$1,400,000	\$1,028,500	(\$371,500)

2009/2010 PROPOSED BUDGET
 NEW TRAFFIC IMPROVEMENT FEES
 FUND 102

<u>REVENUES:</u>	2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
IMPACT FEES - DISTRICT 1	\$600,000	\$850,000	\$250,000
IMPACT FEES - DISTRICT 2	1,450,000	2,200,000	750,000
IMPACT FEES - DISTRICT 3	550,000	750,000	200,000
FDOT ACCESS IMPROVEMENTS	1,000,000	0	(1,000,000)
INTEREST EARNINGS	1,250,000	375,000	(875,000)
LESS 5% ESTIMATED RECEIPTS	(192,500)	(208,750)	(16,250)
CASH FORWARD - OCTOBER 1	32,363,663	9,097,347	(23,266,316)
TOTAL REVENUES	\$37,021,163	\$13,063,597	(\$23,957,566)

<u>EXPENSES:</u>			
DISTRICT 1	\$6,563,068	\$1,926,000	(\$4,637,068)
DISTRICT 2	16,399,160	8,135,597	(8,263,563)
DISTRICT 3	14,056,935	3,000,000	(11,056,935)
OTHER PROFESSIONAL SERVICES	2,000	2,000	0
TOTAL EXPENSES	\$37,021,163	\$13,063,597	(\$23,957,566)

2009/2010 PROPOSED BUDGET
 ADDITIONAL IMPACT FEES
 FUND 103

<u>REVENUES:</u>	2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
FRDAP GRANT - SOUTH COUNTY PARK	\$200,000	\$0	(\$200,000)
CORRECTIONAL FACILITIES FEES	368,421	0	(368,421)
LAW ENFORCEMENT FEES	200,000	0	(200,000)
FIRE/ EMS FEES	350,000	0	(350,000)
SOLID WASTE FEES	125,000	0	(125,000)
PARKS & RECREATION FEES	421,052	160,000	(261,052)
LIBRARY FEES	400,000	100,000	(300,000)
PUBLIC BUILDING FEES	561,334	0	(561,334)
ADMINISTRATIVE FEES	120,000	80,000	(40,000)
INTEREST EARNINGS	125,000	100,000	(25,000)
LESS 5% ESTIMATED RECEIPTS	(133,540)	(22,000)	111,540
CASH FORWARD - OCTOBER 1	3,437,105	1,344,475	(2,092,630)
TOTAL REVENUES	\$6,174,372	\$1,762,475	(\$4,411,897)

EXPENSES:

112	NORTH COUNTY LIBRARY	\$3,800	\$0	(\$3,800)
113	WEST BRACKETT LIBRARY	1,681,200	0	(1,681,200)
120	FIRE/ EMS FACILITIES	500,000	0	(500,000)
121	PUBLIC BUILDINGS	533,266	0	(533,266)
204	ADMINISTRATIVE EXPENSES	226,200	187,475	(38,725)
210	PARKS & RECREATION FACILITIES	1,520,918	1,575,000	54,082
601	CORRECTIONAL FACILITIES	1,400,000	0	(1,400,000)
	RESERVE FOR CONTINGENCY	308,988	0	(308,988)
	TOTAL EXPENSES	\$6,174,372	\$1,762,475	(\$4,411,897)

2009/2010 PROPOSED BUDGET
 COURT FACILITIES FUND
 FUND 106

<u>REVENUES:</u>	2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
CASH FORWARD - OCTOBER 1	\$35,000	\$35,000	\$0
<i>TOTAL REVENUES</i>	<i>\$35,000</i>	<i>\$35,000</i>	<i>\$0</i>

EXPENSES:

Facilities Management 10622019-034610	MAINTENANCE - BUILDINGS	\$35,000	\$35,000	\$0
	<i>TOTAL EXPENSES</i>	<i>\$35,000</i>	<i>\$35,000</i>	<i>\$0</i>

2009/2010 PROPOSED BUDGET
 HOUSING AUTHORITY
 FUND 107

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
107039-381020	GENERAL FUND TRANSFER	\$93,555	\$91,681	(\$1,874)
107039-381020	SECTION 8 - FUND TRANSFER	49,515	49,366	(149)
TOTAL REVENUES		\$143,070	\$141,047	(\$2,023)

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
	SALARY AND BENEFITS	\$87,224	\$88,660	\$1,436
	OPERATING EXPENSE	52,237	52,387	150
	CAPITAL OUTLAY	1,600	0	(1,600)
	RESERVE FOR CONTINGENCY	2,009	0	(2,009)
TOTAL EXPENSES		\$143,070	\$141,047	(\$2,023)

2009/2010 PROPOSED BUDGET
 RENTAL ASSISTANCE
 FUND 108

<u>REVENUES:</u>	2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
RENTAL REVENUES	\$1,766,875	\$1,870,530	\$103,655
CASH FORWARD	49,515	49,366	(149)
TOTAL REVENUES	\$1,816,390	\$1,919,896	\$103,506

EXPENSES:

SALARY AND BENEFITS	\$183,424	\$182,260	(\$1,164)
OPERATING EXPENSE	1,579,636	1,687,270	107,634
CAPITAL OUTLAY	0	1,000	1,000
TRANSFERS - HOUSING AUTHORITY	49,515	49,366	(149)
RESERVE FOR CONTINGENCIES	3,815	0	(3,815)
TOTAL EXPENSES	\$1,816,390	\$1,919,896	\$103,506

2009/2010 PROPOSED BUDGET
 SECONDARY ROAD CONSTRUCTION
 FUND 109

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
109031-312200	GASOLINE TAX	\$190,125	\$176,563	(\$13,562)
109031-312410	LOCAL OPTIONAL GAS TAX	3,371,362	3,012,187	(359,175)
109033-334400	SCOP GRANT	450,894	0	(450,894)
109033-334403	FDOT COUNTY INCENTIVE GRANT	413,000	0	(413,000)
109037-361100	INTEREST INCOME	400,000	200,000	(200,000)
109039-389030	LESS 5% ESTIMATED RECEIPTS	(198,074)	(169,438)	28,637
109038-369940	REIMBURSEMENTS (SR 60)	0	9,930,568	9,930,568
109039-389040	CASH FORWARD - OCT. 1	15,096,879	1,864,396	(13,232,483)
TOTAL REVENUES		\$19,724,186	\$15,014,277	(\$4,709,910)
<u>EXPENSES:</u>				
<u>Department-Capital Projects</u>				
214	OPERATING	\$2,433,832	\$1,489,495	-\$944,337
214	ROAD PROJECTS	16,845,372	13,086,693	(3,758,679)
214	RESERVE FOR CONTINGENCIES	6,678	0	(6,678)
SUBTOTAL - CAPITAL PROJECTS		\$19,285,882	\$14,576,188	(\$4,709,694)
<u>Department-Engineering</u>				
244	SALARIES & BENEFITS	\$196,980	\$193,750	(\$3,230)
244	OPERATING	10,705	9,913	(792)
SUBTOTAL - ENGINEERING		\$207,685	\$203,663	(\$4,022)
<u>Department-Real Estate Acquisition</u>				
247	SALARIES & BENEFITS	\$98,427	\$140,430	\$42,003
247	OPERATING	132,192	93,996	(38,196)
SUBTOTAL - REAL ESTATE ACQUISITION		\$230,619	\$234,426	\$3,807
TOTAL EXPENSES		\$19,724,186	\$15,014,277	(\$4,709,909)

2009/2010 PROPOSED BUDGET
 PARKS DEVELOPMENT
 FUND 113

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
113039-389040	CASH FORWARD - OCT. 1	\$25,000	\$25,000	\$0
TOTAL REVENUES		\$25,000	\$25,000	\$0

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
11321072-034750	MAINTENANCE-DUNES	\$25,000	\$25,000	\$0
TOTAL EXPENSES		\$25,000	\$25,000	\$0

2009/2010 PROPOSED BUDGET
 TREE ORDINANCE FINES
 FUND 117

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
117039-389040	CASH FORWARD - OCT. 1	\$50,000	\$50,000	\$0
TOTAL REVENUES		\$50,000	\$50,000	\$0

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
11721072-035340	LANDSCAPING MATERIALS	\$50,000	\$50,000	\$0
TOTAL EXPENSES		\$50,000	\$50,000	\$0

2009/2010 PROPOSED BUDGET
 TOURIST DEVELOPMENT FUND
 FUND 119

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
119031-312110	DIST. II-LOC. OPT. RESORT TAX-IRC	\$355,000	\$325,000	(\$30,000)
119031-312111	DIST. I-LOC. OPT. RESORT TAX-VB	190,000	190,000	0
119037-361100	INTEREST INCOME	25,000	17,500	(7,500)
119039-389030	LESS 5% ESTIMATED RECEIPTS	(28,500)	(26,625)	1,875
119039-389040	CASH FORWARD - OCT. 1	599,536	416,892	(182,644)
TOTAL REVENUES		\$1,141,036	\$922,767	(\$218,269)

EXPENSES:

DISTRICT I:

11914472-088750	CHAMBER OF COMMERCE, INC.	\$192,225	\$167,421	(\$24,804)
11916275	DODGERTOWN	445,564	350,000	(95,564)
11914472-088890	VERO HERITAGE, INC.	15,593	12,338	(3,255)
TOTAL DISTRICT I		\$653,382	\$529,759	(\$123,623)

DISTRICT II:

11914572-088270	CULTURAL COUNCIL OF IRC	\$74,000	\$59,755	(\$14,245)
11914572-088340	TREASURE COAST SPORTS COMM.	106,800	92,314	(14,486)
11914572-088750	CHAMBER OF COMMERCE	220,275	220,939	664
11914572-088750	BLUES BASH - SEBASTIAN CHAMBER	16,137	0	(16,137)
11914572-088750	TC INTERNAT'L KAYAK & CANOE FEST.	0	20,000	20,000
11914572-088910	IRC HISTORICAL SOCIETY, INC.	3,607	0	(3,607)
11919972-099910	RESERVE FOR CONTINGENCIES	66,835	0	(66,835)
TOTAL DISTRICT II		\$487,654	\$393,008	(\$94,646)
TOTAL EXPENSES		\$1,141,036	\$922,767	(\$218,269)

2009/2010 PROPOSED BUDGET
 911 SURCHARGE
 FUND 120

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
120033-335220	WIRELESS 911 FEE	\$217,432	\$250,000	\$32,568
120033-335225	NONWIRELESS 911	432,500	430,000	(2,500)
120039-389030	LESS 5% ESTIMATED RECEIPTS	(32,497)	(34,000)	(1,503)
120039-389040	CASH FORWARD-OCTOBER 1ST	5,855	69,177	63,322
TOTAL REVENUES		\$623,290	\$715,177	\$91,887

EXPENSES:

WIRELESS 911:

132	SALARIES & BENEFITS	\$48,446	\$47,631	(\$815)
132	OPERATING EXPENSES	12,000	15,550	3,550
TOTAL WIRELESS 911		\$60,446	\$63,181	\$2,735

COMMUNICATIONS CENTER:

133	SALARIES AND BENEFITS	\$75,188	\$73,071	(\$2,117)
133	OPERATING EXPENSES	371,860	372,284	424
133	CAPITAL	0	93,500	93,500
12013386-099040	SHERIFF-LAW ENFORCEMENT	113,141	113,141	0
12013386-099910	RESERVES FOR CONTINGENCY	2,655	0	(2,655)
TOTAL COMMUNICATIONS CENTER		\$562,844	\$651,996	\$89,152
TOTAL EXPENSES		\$623,290	\$715,177	\$91,887

2009/2010 PROPOSED BUDGET
 DRUG ABUSE FUND
 FUND 121

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
121033-331692	SUBSTANCE ABUSE COUNCIL GRANT	\$39,931	\$0	(\$39,931)
121035-354003	DRUG ABUSE ORD. 89-14	0	0	0
121039-389030	LESS 5% ESTIMATED RECEIPTS	(1,997)	0	1,997
121039-389040	CASH FORWARD - OCTOBER 1	3,997	0	(3,997)
TOTAL REVENUES		\$41,931	\$0	(\$41,931)

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
12111021-033190	OTHER PROFESSIONAL SERVICES	\$2,000	\$0	(\$2,000)
12111021-088930	SHERIFF DRUG TASK FORCE	39,931	0	(39,931)
TOTAL EXPENSES:		\$41,931	\$0	(\$41,931)

2009/2010 PROPOSED BUDGET
 IRCLHAP/SHIP
 FUND 123

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
123033-334690	STATE HOUSING INITIATIVE	\$1,088,184	\$0	(\$1,088,184)
123034-346900	SHIP PARTICIPANTS RECEIPTS	275,000	50,000	(225,000)
123039-389040	CASH FORWARD-OCT 1ST	421,348	675,582	254,234
TOTAL REVENUES		\$1,784,532	\$725,582	(\$1,058,950)

EXPENSES:

	SALARIES AND BENEFITS	\$89,618	\$84,341	(\$5,277)
	OPERATING EXPENSES	83,068	141,241	58,173
	GRANTS & AIDS	1,610,000	500,000	(1,110,000)
	RESERVES FOR CONTINGENCY	1,846	0	(1,846)
TOTAL EXPENSES		\$1,784,532	\$725,582	(\$1,058,950)

2009/2010 PROPOSED BUDGET
 METRO PLAN ORGANIZATION
 FUND 124

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
124033-331422	METRO PLANNING ORG GRANT	\$584,975	\$607,657	\$22,682
124033-331401	SEC 5303 TRANSIT PLANNING GRANT	56,791	63,645	6,854
124033-334400	STATE TRANSPORTATION GRANTS	0	6,545	6,545
124039-389040	CASH FORWARD-OCT 1	14,928	0	(14,928)
TOTAL REVENUES		\$656,694	\$677,847	\$21,153

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
	SALARIES AND BENEFITS	\$409,409	\$409,922	\$513
	OPERATING EXPENSES	95,075	80,725	(14,350)
12420415-033190	OTHER PROFESSIONAL SERVICES	145,000	187,200	42,200
	RESERVES FOR CONTINGENCY	7,210	0	(7,210)
TOTAL EXPENSES		\$656,694	\$677,847	\$21,153

2009/2010 PROPOSED BUDGET
 NATIVE UPLANDS ACQUISITION FUND
 FUND 127

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
127039-389040	CASH FORWARD-OCT. 1	\$55,000	\$55,000	\$0
TOTAL REVENUES		\$55,000	\$55,000	\$0

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
12721037-033490	OTHER CONTRACTUAL SVC.	\$40,000	\$40,000	\$0
12721037-035290	OTHER OPERATING SUPPLIES	5,000	5,000	0
12721037-035340	LANDSCAPING MATERIALS	6,000	6,000	0
12721037-035380	HERBICIDES & INSECTICIDES	4,000	4,000	0
TOTAL EXPENSES		\$55,000	\$55,000	\$0

2009/2010 PROPOSED BUDGET
 BEACH RESTORATION FUND
 FUND 128

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
128031-312110	DIST. II-LOC. OPT. RESORT TAX-IRC	\$355,000	\$325,000	(\$30,000)
128031-312111	DIST. I-LOC. OPT. RESORT TAX-VB	190,000	190,000	0
128031-331390	NFWF GRANT	155,730	0	(155,730)
128033-331580	FEMA HURRICANE FRANCES	176,865	0	(176,865)
128033-366090-09812	SEBASTIAN INLET DIST. CONTRIBUTION	0	4,680,000	4,680,000
128033-334301-04001	DEP STATE GRANT	173,903	0	(173,903)
128033-334301-08002	DEP DUNE RESTORATION GRANT-NOEL	225,000	0	(225,000)
128033-334301-08003	DEP #07IR1 GRANT	370,221	0	(370,221)
128033-334303-05054	DEP GRANT SECTORS 1&2	342,608	0	(342,608)
128033-334395	FFWCC GRANT	460,581	0	(460,581)
128037-361100	INTEREST INCOME	60,000	45,000	(15,000)
128038-366090	OTHER CONTRIBUTION/DONATIONS	173,903	0	(173,903)
128039-381020	FUND TRANSFERS IN GF	174,462	178,959	4,497
128039-381020	FUND TRANSFERS IN OST	2,000,000	6,000,000	4,000,000
128039-389030	LESS 5% ESTIMATED RECEIPTS	(30,250)	(28,000)	2,250
128039-389040	CASH FORWARD - OCT. 1	872,449	672,036	(200,413)
TOTAL REVENUES		\$5,700,472	\$12,062,995	\$6,362,523

EXPENSES:

	SALARIES AND BENEFITS	\$249,232	\$255,655	\$6,423
	OPERATING EXPENSES	164,929	82,340	(82,589)
12814472-033190-07808	SEA TURTLE HABITATS	155,730	0	(155,730)
12814472-033490-04001	BAYTREE & MARBRISA	547,806	0	(547,806)
12814472-033490-05053	ARTIFICIAL REEF	50,000	0	(50,000)
12814472-033490-05079	SECTOR 7 MONITORING	396,200	250,000	(146,200)
12814472-033490-08002	TROP STORM NOEL DUNE RESTORATION	450,000	0	(450,000)
12814472-033490-08003	SECTOR 1&2 POST CONST. MONITORING	820,952	0	(820,952)
12814472-033490-10001	EMERGENCY DUNE RESTORATION	0	250,000	250,000
12814472-066510-05041	FEMA - CATEGORY G SECTORS 1&2	185,708	0	(185,708)
12814472-066510-05054	BEACH RESTORATION - SECTOR 3	2,646,821	11,225,000	8,578,179
12814472-066510-05079	SECTOR 7 BEACH RESTORATION	27,398	0	(27,398)
	RESERVE FOR CONTINGENCY	5,696	0	(5,696)
TOTAL EXPENSES		\$5,700,472	\$12,062,995	\$6,362,523

2009/2010 PROPOSED BUDGET
 FLORIDA BOATING IMPROVEMENT PROGRAM
 FUND 133

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
133033-334701	FRDAP GRANT	\$200,000	\$0	(\$200,000)
133033-335701	FL BOATING IMPROVEMENT PROGRAM	35,000	35,000	0
133039-389040	CASH FORWARD - OCT. 1	280,000	0	(280,000)
TOTAL REVENUES		\$515,000	\$35,000	(\$480,000)

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
13321072-066380	BOATING FACILITIES	\$15,000	\$35,000	\$20,000
13321072-066510-3017	CIP - OSLO ROAD BOAT RAMP	500,000	0	(500,000)
TOTAL EXPENSES		\$515,000	\$35,000	(\$480,000)

2009/2010 PROPOSED BUDGET
 LIBRARY BEQUEST FUND
 FUND 134

REVENUES:		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
134039-389040	CASH FORWARD	\$50,000	\$50,000	\$0
TOTAL REVENUES		\$50,000	\$50,000	\$0

EXPENSES:				
13410971-035450	MAIN LIBRARY BOOKS	\$25,000	\$25,000	\$0
13411271-035450	NORTH COUNTY LIBRARY BOOKS	25,000	25,000	0
TOTAL EXPENSES		\$50,000	\$50,000	\$0

2009/2010 PROPOSED BUDGET
 DISABLED ACCESS PROGRAMS
 FUND 135

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
135039-389040	CASH FORWARD - OCT. 1	\$20,000	\$20,000	\$0
TOTAL REVENUES		\$20,000	\$20,000	\$0

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
13510669-033190	OTHER PROFESSIONAL SERVICES	\$20,000	\$20,000	\$0
TOTAL EXPENSES		\$20,000	\$20,000	\$0

2009/2010 PROPOSED BUDGET
 INTERGOVERNMENTAL GRANTS
 FUND 136

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
136033-331601-06813	HUD SHELTERPLUS CARE 509001	\$61,198	\$65,931	\$4,733
136033-331626	HUD SHELTERPLUS CARE 309002	102,240	0	(102,240)
136033-331601-07814	HUD HMIS GRANT 609003	33,151	0	(33,151)
136033-331601-08802	HUD NEW HORIZONS 709001	332,687	65,235	(267,452)
136033-331601-08803	HUD FAMILY OPTIONS 709002	42,703	0	(42,703)
136033-331601-08804	HUD HMIS GRANT 709003	51,712	25,856	(25,856)
136033-331601-08805	HUD SHELTERPLUS CARE 709004	101,997	0	(101,997)
136033-331601-08806	HUD ALCOHOPE TRA GRANT 709005	24,369	0	(24,369)
136033-331601-09802	HUD ALCOHOPE TRA GRANT 90801	0	34,632	34,632
136033-331601-09803	HUD COCWIDE TRA GRANT 90800	0	72,900	72,900
136033-331601-09804	HUD FAMILY OPTIONS 90801	0	57,325	57,325
136033-331601-09805	HUD HMIS GRANT 90801	0	36,177	36,177
136033-331601-09806	HUD CRONIC TRA GRANT 90801	0	78,975	78,975
136033-331601-09807	HUD NEW HORIZONS 90801	0	115,425	115,425
TOTAL REVENUES		\$750,057	\$552,456	(\$197,601)

EXPENSES:

13616364-036730-06813	HUD SHELTERPLUS CARE 509001	\$61,198	\$65,931	\$4,733
13616364-036730-08805	HUD SHELTER PLUS GRT C709004	101,997	0	(101,997)
13616364-036730-08806	HUD ALOCHOP TRA GRT C709005	24,369	0	(24,369)
13616364-088871-07814	HUD HMIS GRANT FL29B609003	33,151	0	(33,151)
13616364-088871-08802	HUD NEW HORIZONS 2 GRANT C709001	332,687	65,235	(267,452)
13616364-088871-08803	HUD FAMILY OPTIONS B709002	42,703	0	(42,703)
13616364-088871-08804	HUD HMIS GRANT B709003	51,712	25,856	(25,856)
13616364-036730-09802	HUD ALCOHOPE TRA GRANT 90801	0	34,632	34,632
13616364-088871-09803	HUD COCWIDE TRA GRANT 90800	0	72,900	72,900
13616364-088871-09804	HUD FAMILY OPTIONS 90801	0	57,325	57,325
13616364-088871-09805	HUD HMIS GRANT 90801	0	36,177	36,177
13616364-088871-09806	HUD CRONIC TRA GRANT 90801	0	78,975	78,975
13616364-088871-09807	HUD NEW HORIZONS 90801	0	115,425	115,425
13617264-036730	HUD SHELTER PLUS CARE 309002	102,240	0	(102,240)
TOTAL EXPENSES		\$750,057	\$552,456	(\$197,601)

2009/2010 PROPOSED BUDGET
 TRAFFIC EDUCATION PROGRAM
 FUND 137

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
137035-354017	TRAFFIC EDUCATION FINE	\$60,548	\$45,000	(\$15,548)
TOTAL REVENUES		\$60,548	\$45,000	(\$15,548)
<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
13711041-088001	TRAFFIC EDUCATION EXPENSES	\$60,548	\$45,000	(\$15,548)
TOTAL EXPENSES		\$60,548	\$45,000	(\$15,548)

2009/2010 PROPOSED BUDGET
 CDBG DISASTER RECOVERY/HHR GRANT
 FUND 138

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
138033-331555	CDBG DISASTER RECOVERY GRANT	\$132,420	\$0	(\$132,420)
138033-331555-08807	CDBG HURRICANE WILMA	176,867	0	(176,867)
138033-334502	SHIP HURRICANE HOUSING RELIEF	1,895,000	360,000	(1,535,000)
TOTAL REVENUES		\$2,204,287	\$360,000	(\$1,844,287)

EXPENSES:

13813054-033190-08807	OTHER PROF. SERVICES-CDBG WILMA	\$5,387	\$0	(\$5,387)
13813054-033490-08807	OTHER CONT. SERVICES-CDBG WILMA	169,480	0	(169,480)
13813054-034910-08807	LEGAL ADS-CDBG WILMA	1,000	0	(1,000)
13813054-035110-08807	ALL OFFICE SUPPLIES-CDBG WILMA	1,000	0	(1,000)
13813054-033190-05061	CDBGDISASTER RECOVERY-ADMIN	104,920	0	(104,920)
13826836-066510-05061	UTILITIES DISASTER RECOVERY	27,500	0	(27,500)
13822869-033190	OTHER PROFESSIONAL SERVICES	5,000	5,000	0
13822869-035110	OFFICE SUPPLIES	5,000	5,000	0
13822869-036990	INTER-DEPT CHARGES	50,000	50,000	0
13822869-088040	IMPACT FEE LOAN/NEW REHAB	175,000	0	(175,000)
13822869-088050	DOWN PMT./CLOSING COSTS LOAN	700,000	0	(700,000)
13822869-088070	REHAB LOAN-OWNER OCCUPIED	200,000	0	(200,000)
13822869-088075	REHABILITATION GRANTS	500,000	0	(500,000)
13822869-088075-06044	REHAB. GRANTS-ORAGWOOD APTS.	150,000	0	(150,000)
13822869-088075-06045	REHAB. GRANTS-VICTORY PARK APT.	50,000	0	(50,000)
13822869-088095	LAND ACQUISITION LOANS	30,000	0	(30,000)
13822869-088950	IMPACT FEE GRANT-EXISTING	30,000	0	(30,000)
13822869-088952	BY THE RIVER GRANT	0	300,000	300,000
TOTAL EXPENSES		\$2,204,287	\$360,000	(\$1,844,287)

2009/2010 PROPOSED BUDGET
 COURT FACILITY SURCHARGE FUND
 FUND 140

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
140034-348350	CIRCUIT CIVIL COURT FACILITY FEE	\$129,006	\$132,000	\$2,994
140037-361100	INTEREST EARNINGS	2,000	1,500	(500)
TOTAL REVENUES		\$131,006	\$133,500	\$2,494

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
14090101-088400	COURT ADMINISTRATOR	\$15,520	\$0	(\$15,520)
14090921-034420	REGIONAL CONFLICT COUNCIL	13,000	0	(13,000)
14090185-033190	GUARDIAN AD LITEM	48,990	44,885	(4,105)
14090302-088380	STATE ATTORNEY	50,284	55,744	5,460
14090403-088390	PUBLIC DEFENDER	3,212	3,338	126
14019981-099920	CASH FORWARD - SEPTEMBER 30	0	29,533	29,533
TOTAL EXPENSES		\$131,006	\$133,500	\$2,494

2009/2010 PROPOSED BUDGET
 ADDITIONAL COURT COSTS FUND
 FUND 141

REVENUES:		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
141034-348540	ADDITIONAL COURT COSTS	\$107,774	\$115,271	\$7,497
141037-361100	INTEREST EARNINGS	2,500	2,000	(500)
1419981-099920	CASH FORWARD-SEPTEMBER 30	0	50,000	50,000
TOTAL REVENUES		\$110,274	\$167,271	\$56,997

EXPENSES:				
14190101-088400	COURT ADMINISTRATOR	\$61,274	\$120,271	\$58,997
14190664-033110	LEGAL AID SERVICES	49,000	47,000	(2,000)
TOTAL EXPENSES		\$110,274	\$167,271	\$56,997

2009/2010 PROPOSED BUDGET
 COURT TECHNOLOGY FUND
 FUND 142

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
142034-341100	RECORDING FEE	\$300,000	\$198,000	(\$102,000)
142039-389040	CASH FORWARD-OCT. 1	21,620	0	(21,620)
TOTAL REVENUES		\$321,620	\$198,000	(\$123,620)

EXPENSES:

14290101-088400	COURT ADMINISTRATOR	\$114,060	\$18,950	(\$95,110)
14290185-033190	GUARDIAN AD LITEM	16,710	0	(16,710)
14290302-088380	STATE ATTORNEY	113,051	92,494	(20,557)
14290403-088390	PUBLIC DEFENDER	77,799	70,480	(7,319)
14219981-099920	CASH FORWARD - SEPTEMBER 30	0	16,076	16,076
TOTAL EXPENSES		\$321,620	\$198,000	(\$123,620)

2009/2010 PROPOSED BUDGET
 LAND ACQUISITION SERIES 2006
 FUND 145

<u>REVENUES</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
145033-334390-07809	FCT-JONES PIER/RUSSELL GRV GRANT	\$596,000	\$0	(\$596,000)
145039-389040	CASH FORWARD - OCTOBER 1	5,850	40,000	34,150
TOTAL REVENUES		\$601,850	\$40,000	(\$561,850)

EXPENSES:

14514639-033190	OTHER PROFESSIONAL SERVICES	\$81,850	\$40,000	(\$41,850)
14514639-066110	ALL LAND	520,000	0	(520,000)
TOTAL EXPENSES		\$601,850	\$40,000	(\$561,850)

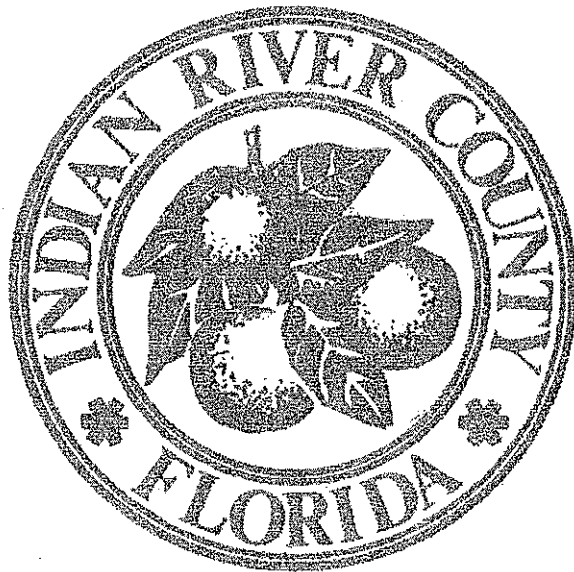
2009/2010 PROPOSED BUDGET
DODGER BONDS
FUND 204

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
204031-312007	LOCAL OPTION TOURIST TAX	\$363,333	\$343,333	(\$20,000)
204033-335180	HALF CENT SALES TAX	417,544	445,781	28,237
204033-335190	OTHER GENERAL GOVERNMENT	500,000	500,000	0
204037-361100	INTEREST INCOME	24,000	18,500	(5,500)
204039-389030	LESS 5% ESTIMATED RECEIPTS	(65,244)	(65,381)	(137)
TOTAL REVENUES		\$1,239,633	\$1,242,233	\$2,600

EXPENSES:

20411717-077110	PRINCIPAL DEBT SERVICE	\$560,000	\$585,000	\$25,000
20411717-077210	INTEREST - DEBT SERVICE	664,633	642,233	(22,400)
20411717-077310	OTHER DEBT SERVICE COSTS	15,000	15,000	0
TOTAL EXPENSES		\$1,239,633	\$1,242,233	\$2,600

FY 2009/2010 DEBT SERVICE	
AMOUNT OUTSTANDING 9/30/09	\$12,895,000
PRINCIPAL	\$585,000
INTEREST	\$642,233
TOTAL DEBT SERVICE	\$1,227,233



CAPITAL PROJECTS



2009/2010 PROPOSED BUDGET
 DODGERTOWN CAPITAL RESERVE
 FUND 308

<u>REVENUES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
308039-389040	CASH FORWARD	\$0	\$2,000,000	\$2,000,000
TOTAL REVENUES		\$0	\$2,000,000	\$2,000,000

<u>EXPENSES:</u>		2008/2009 BUDGET	PROPOSED 2009/2010	INCREASE (DECREASE)
30816275-066510	DODGERTOWN COMPLEX	\$0	\$2,000,000	\$2,000,000
TOTAL EXPENSES		\$0	\$2,000,000	\$2,000,000

2009/2010 PROPOSED BUDGET
 OPTIONAL SALES TAX
 FUND 315

<u>REVENUES:</u>		<u>2008/2009</u>	<u>PROPOSED</u>	<u>INCREASE</u>
		<u>BUDGET</u>	<u>2009/2010</u>	<u>(DECREASE)</u>
315031-312610	OPTIONAL SALES TAX	\$13,256,578	\$13,322,861	\$66,283
315033-331209	HUD CDBG FIRE STATION #12	709,769	0	(709,769)
315033-331314	EPA 319 GRANT #G0182-MAIN CANAL	68,679	0	(68,679)
315033-331400	FDOT LAP GRANT - 12 ST SW	637,300	0	(637,300)
315033-334301	DEP EGRET MARSH	2,000,000	0	(2,000,000)
315033-334302	EGRET MARSH STORMWATER	750,000	0	(750,000)
315033-337306	SJRWMD EGRET MARSH	1,500,000	0	(1,500,000)
315033-337360	SJRWMD-EAST IRC STRMWTR GRA	1,204,384	0	(1,204,384)
315037-361100	INTEREST INCOME	400,000	400,000	0
315039-381020	FUND TRANSFER IN	883,266	0	(883,266)
315039-389030	LESS 5% ESTIMATED RECEIPTS	(682,829)	(686,143)	(3,314)
315039-389040	CASH FORWARD	19,549,705	1,793,282	(17,756,423)
TOTAL REVENUES		\$40,276,852	\$14,830,000	(\$25,446,852)

EXPENSES:

31519981-099210	FUND TRANSFERS OUT	\$2,000,000	\$6,000,000	\$4,000,000
31519981-099910	RESERVE FOR CONTINGENCY	312,604	925,000	612,396
315-113	BRACKETT FAMILY LIBRARY	200,000	0	(200,000)
315-120	FIRE SERVICES	4,501,979	1,500,000	(3,001,979)
315-208	COMMUNICATIONS EQUIP-ALL	2,200,000	0	(2,200,000)
315-210	PARKS	3,489,366	0	(3,489,366)
315-214	ROADS AND BRIDGES	12,607,425	4,850,000	(7,757,425)
315-217	SANITARY LANDFILL	329,350	100,000	(229,350)
315-220	BLDG OPR - COUNTY BLDGS	2,387,222	750,000	(1,637,222)
315-234	TELECOMMUNICATIONS - FIBER		100,000	100,000
315-243	STORMWATER PROJECTS	9,641,052	605,000	(9,036,052)
31519981-099920	ENDING CASH FORWARD	2,607,854	0	(2,607,854)
TOTAL EXPENSES		\$40,276,852	\$14,830,000	(\$25,446,852)