



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

**AGENDA
2010/2011 BUDGET WORKSHOP
TENTATIVE SCHEDULE*
WEDNESDAY, JULY 14, 2010 - 9:00 A.M.**

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

COUNTY COMMISSIONERS

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

Call to Order

Invocation – Jeffrey R. Smith
Chief Deputy Clerk of Circuit Court

Pledge of Allegiance – Peter D. O'Bryan, 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

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

TIME

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

GENERAL FUND (Cont'd)

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

9:45 A.M. TO 10:15 A.M.

MUNICIPAL SERVICE TAXING UNIT (M.S.T.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.

TRANSPORTATION FUND

111-214	ROADS AND BRIDGES
111-243	PUBLIC WORKS
111-244	COUNTY ENGINEERING
111-245	TRAFFIC ENGINEERING
111-281	STORMWATER

10:30 A.M. TO 10:45 A.M.

BREAK

TIME

10:45 A.M. TO 11:15 A.M.
114-120

EMERGENCY SERVICES DISTRICT
FIRE RESCUE

AGGREGATE MILLAGE
STATE PROPOSED AGGREGATE MILLAGE

225-117
245-117

ENVIRONMENTALLY SENSITIVE LAND ACQ. BOND
LAND ACQUISITION BONDS – 2004 REFERENDUM

11:15 A.M. TO 11:30 A.M.

STREETLIGHTING DISTRICTS

181
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GIFFORD
LAURELWOOD
ROCKRIDGE
VERO HIGHLANDS
PORPOISE POINT
SINGLE STREET LIGHTS
LAUREL COURT
TIERRA LINDA
VERO SHORES
IXORA PARK
ROYAL POINCIANA
ROSELAND
WHISPERING PINES
MOORINGS
WALKER'S GLEN
GLENDALE LAKES
FLORALTON BEACH
WEST WABASSO

171
185

OTHER M.S.B.U.
EAST GIFFORD STORMWATER M.S.B.U.
VERO LAKE ESTATES M.S.B.U.

11:30 A.M. TO 12:00 Noon

INTERNAL SERVICE FUNDS

501
502
504
505

FLEET MANAGEMENT
RISK MANAGEMENT (SELF INSURANCE)
EMPLOYEE HEALTH INSURANCE
GEOGRAPHIC INFORMATION SYSTEMS

12:00 P.M.

LUNCH BREAK

TIME

1:30 P.M. (PUBLIC HEARING) SOLID WASTE DISPOSAL DISTRICT (S.W.D.D.)

411-209 REFUSE DISPOSAL
411-217 SANITARY LANDFILL
411-255 RECYCLING

1:35 P.M. CONSTITUTIONAL OFFICERS

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. NON-DEPARTMENTAL

STATE AGENCIES

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
001-252 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

ECONOMIC DEVELOPMENT

001-110 ECONOMIC DEVELOPMENT DIVISION

CHILDREN'S SERVICES

001-137 **SEBASTIAN COMMUNITY REDEVELOPMENT AREA**
001-137 **FELLSMERE COMMUNITY REDEVELOPMENT AREA**

CHOOSE LIFE LICENSE PLATE PROGRAM

001-110 CARE NET PREGNANCY CENTER OF INDIAN RIVER COUNTY

TIME

2:30 P.M.

NON-DEPARTMENTAL

NON-PROFIT ORGANIZATIONS

001-110	CULTURAL COUNCIL
001-110	MENTAL HEALTH WALK-IN CLINIC
001-206	VETERANS COUNCIL OF INDIAN RIVER COUNTY, INC.
114-120	STATE FOREST SERVICE
411-209	KEEP INDIAN RIVER BEAUTIFUL (K.I.R.B.)

QUASI-NON-PROFIT ORGANIZATIONS

001-110	COMMUNITY TRANSPORTATION COORDINATOR (SENIOR RESOURCE ASSOCIATION, INC.)
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.

5:00 P.M.

ADJOURN

Anyone who may wish to appeal any decision which may be made at this meeting will need to ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which the appeal will be based.

Anyone who needs a special accommodation for this meeting may contact the County's Americans with Disabilities Act (ADA) Coordinator at (772) 226-1223 (TDD # 772-770-5215) at least 48 hours in advance of meeting.

*** SCHEDULE IS SUBJECT TO CHANGE DEPENDING UPON THE TIME NECESSARY TO REVIEW THE BUDGET.**



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

**AGENDA
2010/2011 BUDGET WORKSHOP
TENTATIVE SCHEDULE*
THURSDAY, JULY 15, 2010 - 9:00 A.M.**

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

COUNTY COMMISSIONERS

Peter D. O'Bryan, Chairman
Bob Solari, Vice Chairman
Wesley S. Davis
Joseph E. Flescher
Gary C. Wheeler

District 4
District 5
District 1
District 2
District 3

Joseph A. Baird, County Administrator
Alan S. Polackwich, Sr., County Attorney
Jeffrey K. Barton, Clerk to the Board

Call to Order

**Invocation – Stan Boling
Planning Director**

Pledge of Allegiance – Bob Solari, Commission Vice-Chairman

TIME

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

418-221
418-236
441-233
471-218
471-219
471-235
471-257
471-265
471-268
471-269
472-235

ENTERPRISE FUNDS

GOLF COURSE MAINTENANCE
CLUBHOUSE
BUILDING DEPARTMENT
UTILITIES – WASTEWATER TREATMENT
UTILITIES – WATER PRODUCTION
UTILITIES – GENERAL & ENGINEERING
UTILITIES – SLUDGE OPERATIONS
UTILITIES – CUSTOMER SERVICE
UTILITIES – WASTEWATER COLLECTION
UTILITIES – WATER DISTRIBUTION
UTILITY IMPACT FEES

11:00 A.M.

101
102
103
106

MISCELLANEOUS FUNDS

ROAD IMPROVEMENT FEES
NEW TRAFFIC IMPROVEMENT FEES
ADDITIONAL IMPACT FEES
COURT FACILITIES FUND

TIME

11:00 A.M.	<u>MISCELLANEOUS FUNDS (Cont'd)</u>
107	HOUSING AUTHORITY
108	RENTAL ASSISTANCE
109	SECONDARY ROAD CONSTRUCTION
112	SPECIAL LAW ENFORCEMENT
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
126	MULTI-JURISDICTION LAW ENFORCEMENT
127	NATIVE UPLANDS ACQUISITION
128	BEACH RESTORATION
129	NEIGHBORHOOD STABILIZATION PLAN
133	FLORIDA BOATING IMPROVEMENT PROGRAM
134	LIBRARY BEQUEST FUND
135	DISABLED ACCESS PROGRAMS
136	INTERGOVERNMENTAL GRANTS
137	TRAFFIC EDUCATION PROGRAM
138	CDBG DISASTER RECOVERY GRANT
140	COURT FACILITY SURCHARGE FUND
141	ADDITIONAL COURT COSTS
142	COURT TECHNOLOGY FUND
145	LAND ACQUISITION SERIES 2006
204	DODGER BONDS
	<u>CAPITAL PROJECTS</u>
308	DODGERTOWN CAPITAL RESERVE FUND
315	OPTIONAL ONE-CENT SALES TAX

ANNOUNCE:

SEPTEMBER 8, 2010	5:01 P.M.	PUBLIC HEARING ON TENTATIVE BUDGET AND PROPOSED MILLAGE RATES
SEPTEMBER 15, 2010	5:01 P.M.	FINAL BUDGET HEARING AND ADOPTION OF MILLAGE RATES

ADJOURN

Anyone who may wish to appeal any decision which may be made at this meeting will need to ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which the appeal will be based.

Anyone who needs a special accommodation for this meeting may contact the County's Americans with Disabilities Act (ADA) Coordinator at (772) 226-1223 (TDD # 772-770-5215) at least 48 hours in advance of meeting.

*** SCHEDULE IS SUBJECT TO CHANGE DEPENDING UPON THE TIME NECESSARY TO REVIEW THE BUDGET.**



2010/2011

***BUDGET
WORKSHOP***

JULY 14 - 15, 2010

2010/2011 BUDGET WORKSHOP

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BUDGET MESSAGE



BOARD OF COUNTY COMMISSIONERS

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



July 7, 2010

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 2010/2011 (FY 10/11).

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 / Recent History

Indian River County has been making adjustments to account for reduced revenues for the last four years. The proposed budget for FY 2010/11 includes a decrease in total property taxes levied by \$10.2 million (or 11.6%) from last year. This follows decreases of \$9.7 million, \$5.1 million and \$900,000 for fiscal years 2009/10, 2008/09 and 2007/08, respectively. (See Table 2 on page 5). This means that Indian River County taxpayers overall will pay substantially less property taxes to County government in 2011 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 General Fund, 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 four years, our total ad valorem taxes are down \$25.9 million from FY 2006/07. The proposed property tax levy is now below the amount collected in FY 2004/05.

Over the last four years, BCC departments have reduced staff by 206 full-time positions. This represents a 21.4% reduction in staffing from 2006/07. Our current staffing levels are now equivalent to the FY 1996/97 budget. However, the population served and the services provided have increased substantially from 1996/97. Please see Table 1 on the following page for a highlight of services provided then and now.

Table 1
Comparison of Operations 1996/97 versus 2010/11

Item Description	1996/97	2010/11	% change
Full-time budgeted positions	757	758	0.1%
Population	102,211	141,634	38.6%
Fire Rescue Station service locations	10	12	20%
ALS Ambulance service locations	7	11	57.1%
ALS engines	0	6	N/A
County Recreation Department	No	Yes	N/A
County operated libraries (not including Gifford Satellite Library added in 2003)	2	3	50.0%
County operated pools	0	2	N/A
County Shooting Range	0	1	N/A
Signalized traffic intersections maintained	125	196	56.8%

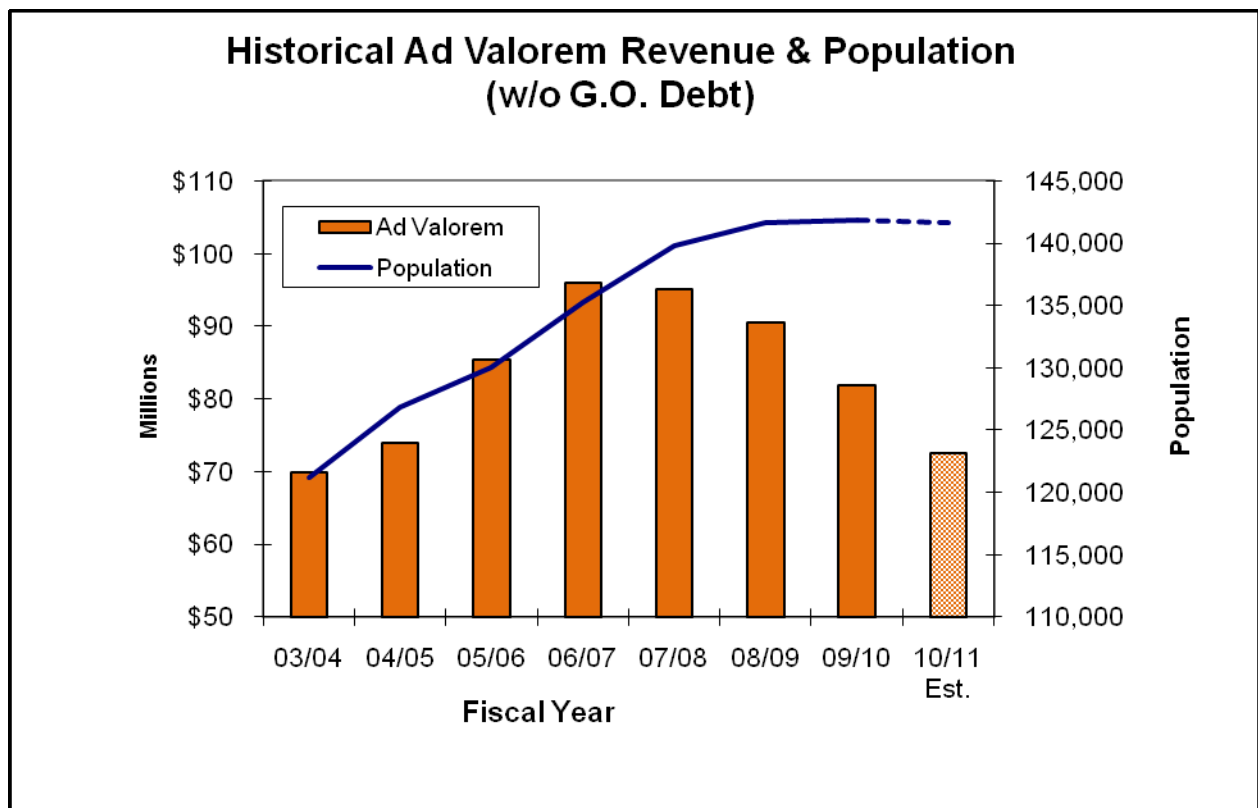


Table 2
Comparison of Proposed Ad Valorem versus Current Revenue

	2009/10 Ad Valorem Revenues	2010/11 Proposed Ad Valorem	Increase (Decrease)	% Increase (Decrease)
General Fund	\$49,172,724	\$43,705,714	(\$5,467,010)	-11.1%
M.S.T.U.	\$9,738,423	\$8,393,992	(\$1,344,431)	-13.8%
Emergency Services District	\$22,963,056	\$19,960,423	(\$3,002,633)	-13.1%
Land Acquisition Bond	\$1,154,028	\$962,856	(\$191,172)	-16.6%
Land Acquisition Bond – 2004 Referendum	\$5,020,419	\$4,818,777	(\$201,642)	-4.0%
Total	\$88,048,650	\$77,841,762	(\$10,206,888)	-11.6%

Fiscal Year 2010/11 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 management reorganizations, staffing reductions, operating expense decreases, contract renegotiations, minimal reductions of services and programs, and reduced non-profit funding. In summary, staff has undertaken a critical review of all functions to streamline operations as much as possible without impacting service levels.

The total proposed budget is \$258,855,120, a decrease of \$100,022,016, or 27.9% from the current year. This represents a drop of 45.2% from the approved FY 2006/07 amount of \$472,420,328. 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 fifty (50) full-time (FT) positions and five (5) part-time (PT) positions have been proposed for next fiscal year. This results in a total savings of \$2,776,572. This net decrease includes a reduction of forty-four (44) full-time and six (6) part-time BCC positions. The Constitutional Officers' budgets propose a decrease of six (6) full-time positions and an increase of one (1) part-time position.

Highlights of FY 2010/11 Budget:

- **Proposed taxes** - \$10.2 million (11.6%) decrease from 2009/10
- **Declining taxroll** – down 10.4% (General Fund); -12.8% (M.S.T.U.), -12.4% ESD
- **Position eliminations** - \$ 2,776,572 savings (50 full-time, 5 part-time positions)
- **Merit/Step raises** – No raises for Non-union and IAFF (savings of \$1,032,143)
Teamsters merit increases - \$437,405
- **Interest earnings** - Down \$1,977,097 or 39.2%
- **Health Insurance** – Administrative fee decreases \$179,000
- **Overtime limitation** - Decreasing \$240,138 or 11.0%
- **Bond issue paid off** – Original \$15 million land acquisition bonds - \$1,271,297 savings
- **Total taxing funds** - down \$22.5 million or 13.6%
- **Fund reserve usage** - \$2.8 million to balance budgets

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 next fiscal year. Each contract includes a merit (Teamsters) or step (IAFF) for fiscal year 2010/11. Both unions have agreed to forego requesting a COLA. The IAFF Union has scheduled a vote on foregoing their contractual merit increases and top-out pay in exchange for a two-year extension to the agreement. The budget and proposed tax rates have been calculated based upon the membership ratifying the agreement. However, the vote will not occur until July 13th. If the union membership does not approve the agreement, then the Emergency Services District millage rate would need to increase from the current rate. The Teamsters Union has not agreed to forego their merit increases and top-out pay at this time. Therefore, the proposed budget includes \$437,405 for these raises.

Table 3
Full-time Positions (FTE's) – All Funds

Fund Description	Current 2009/2010	Requested 2010/2011	Recommended 2010/2011	Difference Rec./ Current
Clerk of Court ⁽¹⁾	15.00	15.00	15.00	0.00
Tax Collector	38.00	38.00	38.00	0.00
Property Appraiser	40.00	36.00	36.00	(4.00)
Sheriff	522.00	522.00	522.00	0.00
Supervisor of Elections	8.00	6.00	6.00	(2.00)
Subtotal-Constitutional Officers	623.00	617.00	617.00	(6.00)
General Fund - BCC	155.22	149.22	148.15	(7.07)
M.S.T.U.	53.00	47.00	43.98	(9.02)
Transportation Fund	132.00	121.00	120.00	(12.00)
Emergency Services District	238.25	238.25	237.25	(1.00)
Solid Waste Disposal District	49.00	49.00	44.00	(5.00)
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	4.28	3.28	3.00	(1.28)
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	3.32	(0.68)
Beach Restoration Fund	3.00	2.00	2.00	(1.00)
Golf	4.00	4.00	4.00	0.00
Building Department	17.00	15.00	15.00	(2.00)
Utilities	117.00	117.00	111.00	(6.00)
Fleet Management	9.00	9.00	9.00	0.00
Risk Management	2.25	2.25	2.30	0.05
Employee Health Insurance	1.00	1.00	1.00	0.00
GIS Department	3.00	3.00	4.00	1.00
Subtotal-BCC Depts	802	775	758	(44.00)
Grand Total	1,425	1,392	1,375	(50.00)

(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 4 below.

Table 4
Summary of Full-time Position Deletions

Fund/ Department	Description of Changes	Number of Positions
Road & Bridge	Elimination of vacancies – Staff Reduction	8
Building	Slowdown in building	2
Traffic Engineering	Staffing reduction	3
Environmental Planning	Reduction in development/permitting	2
Recreation	Reorganization, pool operations 1 unguarded beach access	5
SWDD	Reorganization and change in recycling	5
Parks	Staff reduction	4
Utilities	Reduction in development/permitting	6
Other Departments	Miscellaneous reductions	9
	Subtotal – BCC Departments	44
	Subtotal – Constitutional Officers	6
	Total - Countywide	50

Revenue Outlook

Indian River County, like the nation overall, has been experiencing a continuation of the economic slowdown this year. New construction activity has remained slow. The national slowdown has impacted our tourism and retail industries as well. Some revenues have leveled off and some are beginning to show signs of a slight increase. Therefore, our revenue projections for next year are mixed. For example, Half-Cent Sales Tax is increasing \$134,077 or 2.0%, while interest earnings are expected to drop \$1,977,097 or 39.2%. State Shared Revenues are expected to increase by \$77,679 or 3.2%.

The tax roll is decreasing by 10.4% compared to a decrease of 8.8% last year. Building permit revenues are expected to fall \$74,500 or 5.1%. ALS Charges are expected to increase by \$765,000 next year. Gas taxes are expected to rise by \$331,623 or 6.2% overall. Many of these revenue increases are following four years of substantial decline. For example, Half-Cent Sales Taxes are up 2.0% from this year. However, the projected amount is still \$2.3 million (25.2%) below the peak in FY 2006/07.

Proposed Ad Valorem Tax Rates

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

Table 5
Comparison of Proposed Millage Rates to Rollback

Fund Description	2010/2011 Rollback Millage	2010/2011 Proposed Millage	Difference	% Difference
General Fund	3.4864	3.0892	(0.3972)	-11.4%
M.S.T.U. Fund	1.2546	1.0733	(0.1813)	-14.5%
Emergency Services District	1.9807	1.7148	(0.2659)	-13.4%
Land Acquisition Bond ⁽¹⁾	0.0725	0.0681	(0.0044)	-6.1%
Land Acquisition 2004 ⁽¹⁾	0.3154	0.3406	0.0252	8.0%
Aggregate Millage	5.8152	5.0933	(0.7219)	-12.4%

(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 0.4%, while the General Fund and Emergency Services District millage are the same as the current rate. The aggregate millage is 12.4% below the rollback millage and 0.04% below current. The proposed millage rates will result in a decrease in ad valorem taxes levied by \$10.2 million or 11.6% 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 6 on the following page.

Table 6

Typical House Comparison – Proposed vs. Current

Proposed Millage Compared to Current	2009/2010 Adopted Millage	2010/2011 Proposed Millage	Increase (Decrease)	% Increase (Decrease)
Taxable Value	\$150,000	\$150,000	\$0.00	0.00%
General Fund	\$463.38	\$463.38	\$0.00	0.00%
Land Acquisition	\$10.88	\$10.22	(\$0.66)	-6.07%
Land Acquisition 2004	\$47.31	\$51.09	\$3.78	7.99%
Subtotal – Indian River Shores	\$521.57	\$524.69	\$3.12	0.60%
Emergency Services District	\$257.22	\$257.22	\$0.00	0.00%
Subtotal-All Other Incorporated Areas	\$778.79	\$781.91	\$3.12	0.40%
M.S.T.U.	\$161.61	\$161.00	(\$0.61)	-0.38%
Total – Unincorporated Area	\$940.40	\$942.91	\$2.51	0.27%

As will be explained in the appropriate sections, the only other changes in rates or fees is a decreased assessment rate on commercial property in the Solid Waste Disposal District and decreased assessment rates in some street lighting and stormwater assessment MSBU's.

General Fund

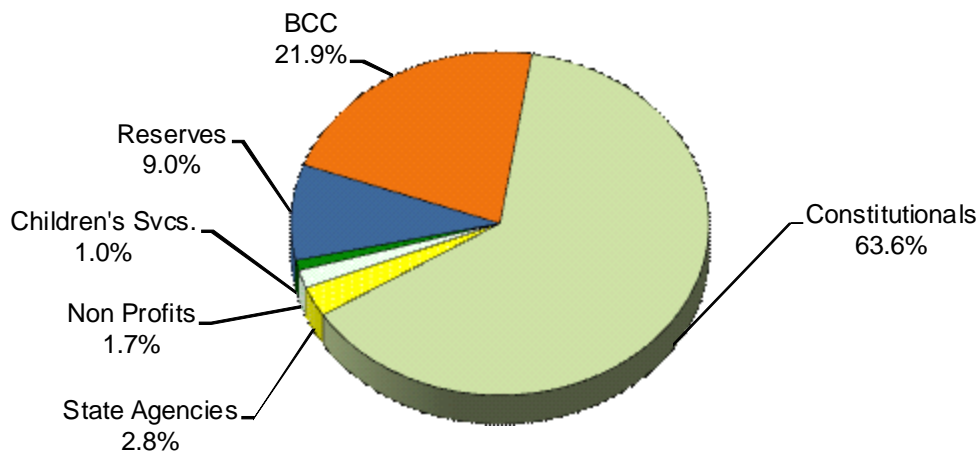
The proposed General Fund budget is \$72,153,961, a decrease of \$12,025,701 or 14.3%. Specific departmental, Constitutional, and agency budget summaries are contained in the exhibits following this message (pages 31 and 32). Some of the major factors impacting the General Fund budget are presented below:

- Ad valorem reduction – \$5,467,010 or 11.1% decrease
- Interest earnings – down \$85,000, or 17.7%
- Eliminated 7.07 full-time positions - \$521,204 savings
- Merit Raises - Increase of \$66,666 Teamsters (with benefits); Non Union – no increases (savings of \$236,360)
- Retirement rate increase - \$51,052
- State Mandates/Constitutional Officers - Make up about 72.4% of total budget

- Fund reserves used - \$815,000 to balance budget

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 72.4% of the total fund expenditures. BCC departments represent 21.9% of the total General Fund budget, down from 22.2 % last year. Constitutional Officers' budgets represent 63.6% of the total budget, up from 62.6% last year.

General Fund Expenses by Category - FY 2010/11



The impact of declining real estate market values results in a loss of about \$5.5 million in the General Fund. In order to balance the budget with these reduced revenues, BCC departments were cut by about 9.6%. Constitutional Officers, who make up 63.6% 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 0.5% from the current year. However, the recommended funding is for a reduction of 3.0%. The Supervisor of Elections' budget request is an increase of 2.1%. The recommended budget here has been reduced to 3.0% below the current year as well. The Property Appraiser proposed a budget decrease of about 8.7%. 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 \$417,542 or 1.0% from the current year. However, staff recommendation is a reduction of \$2.5 million or 6.0% from the current year. It should be noted that the Sheriff has not agreed to this reduction. However, staff recommends this decrease as a reasonable compromise in light of the substantial reduction in available resources. The recommended cut is substantially smaller than the percentage cut for BCC departments, non-profits, State agencies and some other Constitutional Officers. Please note that if the Sheriff's requested amount is funded, the General Fund would increase by \$2,917,542. This would result in a millage rate of 3.3063 mills or 7.0% above current.

The BCC departments show a net decrease of 7.12 full-time equivalent positions in the General Fund. The General Services Director has been eliminated as part of a mid-year reorganization that reduced our number of department heads from nine (9) to seven (7) and saved approximately \$869,789. The Facilities Management Foreman was eliminated as part of the reorganization, as well. Three (3) full-time and two (2) part-time employees have been eliminated in the Parks Division, in addition to one (1) part-time position in Purchasing. Ag Extension and Computer Services each eliminated one (1) full-time position.

One part-time position has been eliminated each at the North County Library and Brackett Library. Other library employees' hours have been reduced by about 6.5%. This has allowed for the library budget to decrease by 7.4% overall. The Main Library hours will change from 1:00 to 6:00 PM on Sundays to 1:00 to 5:00 PM. Also, the Main Library will close at 5:00 PM rather than 8:00 PM on Tuesday. Please note, the Brackett Library will remain open until 8:00 PM on Tuesdays, so that residents will still have access to a library in the South County during these hours.

The BCC departmental budgets total \$15,791,194, a decrease of \$1,685,287, or 9.6%. The proposed Constitutional Officers' budgets are \$45,887,427, a decrease of \$3,048,350, or 6.2% (including the staff recommended budget reductions of the Clerk of Court, Sheriff and Supervisor of Elections). Recommended State agency budgets total \$2,055,654, a decrease of \$243,074, or 10.6%.

Proposed funding for Children's Services is \$691,290, a decrease of \$76,810, or 10%. This is slightly less than the amount recommended by the Children's Services Advisory Committee (\$700,000).

Total transfers out of the General Fund are decreasing \$512,773. This decrease can largely be attributed to a reduced subsidy for the Transportation Fund (\$449,136). The transfer to the Beach Restoration Fund is decreasing \$62,552 due to the elimination of the Coastal Resource Manager position.

Taxable values within the Sebastian and Fellsmere Community Redevelopment Areas (CRA's) decreased this year, resulting in decreases of 33.4% and 39.9% in required contributions, respectively.

Half-Cent Sales Tax revenues are increasing \$256,682, or 8.6% and State Revenue Sharing is increasing \$110,784 or 9.8% from the current year amounts. The decline in Treasury rates has caused a decrease in interest earnings of \$85,000, or 17.7% for the General Fund.

Based on the preliminary roll, the assessed value decreased by 10.4% compared to a decrease of 8.8% last year. New construction added 1.1% which mitigated the 11.5% decrease in existing values.

The millage rate to fund the recommended General Fund budget is 3.0892, the same rate as current and is 11.4% below rollback.

The General Fund budget utilizes \$815,000 in reserves to balance the budget, while avoiding a tax

rate increase. This measure is not in accordance with our fund balance policy prohibiting the use of reserves for recurring expenses. Staff is concerned about this measure impacting the County's bond ratings and long-term financial health. It should be noted that any shortfall in revenue or additional expenses may require mid-year adjustments. This may include the need for additional staff reductions, health insurance changes, furloughs or other measures as necessary. As the economy improves, the use of fund balance will need to be phased out in order to preserve the long-term financial strength of the organization.

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

The M.S.T.U. recommended budget is \$25,590,018, a decrease of \$4,797,098, or 15.8% (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 \$548,944. 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 (76.3%), that any change causes a significant impact on the total fund budget. A summary of major factors impacting the M.S.T.U. Fund is shown below:

- Staffing reductions - \$530,430 savings (9.02 full-time positions)
- Transfers - \$772,978 decrease
- Salary increases – Non-union \$76,017 savings; Teamsters - \$32,688 increase

The M.S.T.U. departmental budgets are decreasing \$903,693, or 15.5%. The proposed budget includes the elimination of 8.97 full-time positions. The Recreation Director position was eliminated as part of the mid-year reorganization. Two (2) full-time and one (1) part-time lifeguard positions have been eliminated in Ocean Rescue due to changing Treasure Shores to an unguarded beach. This change translates into a savings of \$119,214, with no loss of revenues. Minor changes to operation schedules at the North County and Gifford Aquatic Centers have allowed for the reduction of two (2) full-time positions at North County for a net savings of \$41,135. The Gifford Aquatic Center and the activity pool at North County will be open from April 1 – September 30, as opposed to the current year schedule (March 15 – October 15).

The Code Enforcement Coordinator and one Code Enforcement Officer have been eliminated in Planning. Additionally, a GIS Database Tech has been transferred to the GIS Department.

M.S.T.U. Fund revenues are mixed for the upcoming fiscal year. Ad valorem revenues are falling by \$1,344,431 or 13.8%. Interest earnings are declining \$32,000, or 16.7%, due to decreased Treasury rates. Franchise Fee revenues are rising \$215,000, or 2.4% over the current fiscal year. The Local Communication Service Tax is increasing \$59,644 or 4.6%.

Based on the preliminary roll, the assessed value decreased by 12.8% compared to a decrease of 11.4% last year. New construction added 1.3%, mitigating the 14.1% decrease in existing values.

The proposed millage rate for the M.S.T.U. Fund is 1.0733. This represents a decrease of 0.0041 mills, or 0.4% from the current year. This is 14.5% below the rollback rate.

Transportation Fund

The recommended budget for the Transportation Fund is \$13,315,401, a decrease of \$2,417,305 or 15.4% (page 36). Some of the major factors impacting the Transportation Fund Budget are presented below:

- Staffing reductions - \$600,373 savings (12 full-time positions)
- Merit Raises - Increase of \$130,945 Teamsters (with benefits); Non Union – no raises - \$97,822 savings
- Gas taxes – Increase of \$49,663 or 2.3%
- Retirement Rate increases - \$34,986 additional cost

A total of twelve (12) full-time positions have been eliminated in the Transportation Fund. The Road & Bridge Department includes a reduction of eight (8) full-time positions. This will limit the ability to maintain rights-of-way and roadways somewhat, but increased efficiencies will mitigate the impact.

Three (3) full-time positions have been eliminated in Traffic Engineering and one (1) full-time position has been eliminated in Engineering.

Constitutional gas taxes are increasing for next fiscal year by \$35,523 or 2.3%. County gas tax sees a slight increase as well (\$14,140 or 2.1%). Transfers from the General Fund and M.S.T.U. will account for 59.7% of total revenues next year compared to 56.9% for the current year.

Emergency Services District Fund

The total budget proposed for next fiscal year is \$26,493,200, a decrease of \$1,990,318, or 7.0% (page 37). A summary of the major impacts on the Emergency Services District is provided as follows:

- Real estate decline - \$3.0 million or 13.1% decrease
- No Step/Merit increases - savings of \$406,675 IAFF (assumes union ratification to forego raises) and \$19,534 Non-Union
- One (1) full-time position eliminated - \$94,890 savings

Based on the preliminary roll, the total assessed value decreased by 12.3% compared to a 10.0% decrease last year. New construction provides an increase of 1.1%, which helps mitigate the 13.4% decrease in existing values. The proposed budget results in a decrease of one (1) full-time position. The Captain Fire Investigator will be eliminated, effective November 1, 2010, for a savings of \$94,890.

The proposed millage rate of 1.7148 is the same as current. This represents a 13.4% decrease below the rollback rate. The budget includes the use of \$2 million 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 policy or recommended best practices from the Government Finance Officer's Association. As the economy improves, this use of fund balance must be phased out. Otherwise, the financial health of the Emergency Services District may become threatened.

The IAFF and management have reached a tentative agreement whereby the union would forego raises next fiscal year. These raises are included in the current contract that runs through the end of next fiscal year. This agreement will result in annual savings of approximately \$406,675. It should be noted that as of this date, the membership has not voted on this agreement. The proposed budget has been submitted based on the assumption that the agreement is ratified. If it is not approved, the budget would need to be increased. Likewise, the millage rate would need to increase 0.0368 mills or 2.1% above the current rate.

Original (\$26 Million) Land Acquisition Bonds

The debt service for next fiscal year is \$1,058,713, a decrease of \$1,271,297, or 54.6%. This decrease is due to the original \$15 million payoff of the bond issue this year. The rollback level does not apply to General Obligation debt. The millage rate is 0.0681, a decrease of 0.0044, or 6.1% from last year.

Land Acquisition Bonds – 2004 Referendum

Total debt service expenses are budgeted at \$4,751,963, a decrease of \$41,135, or 0.9%. The millage rate is 0.3406, an increase of 0.0252, or 8.0%. 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 \$10,713,852, a decrease of \$155,652, or 1.4% (page 43). The SWDD Operations Coordinator position has been eliminated for a savings of \$69,853. Additionally, an Auto Cadd Operator position has been eliminated.

Changes in paper recycling operations have lead to the elimination of three additional positions. This change results in an estimated savings of \$74,464.

Based upon the recommended level of expenses, we are able to slightly decrease the assessment rate for commercial, while residential rates remain unchanged. Residential assessment rates will remain \$64.61 per Equivalent Residential Unit (E.R.U.). Commercial rates will decrease \$0.04 per Waste Generation Unit (W.G.U.), or 0.1% to \$28.09 per W.G.U. The proposed readiness-to-use fee is \$17.10 per W.G.U, unchanged from this year.

Special Revenue and Capital Projects Funds

Please see the table below for proposed reduction in fees for fiscal year 2010/11 in some Street Light District and M.S.B.U. budgets. If not shown below, the proposed rates remain unchanged from current.

Assessment Districts	2009/2010 Parcel/Acre Charge	2010/2011 Parcel/Acre Charge	Increase Decrease	% Increase (Decrease)
Rockridge	\$10.00	\$8.00	(\$2.00)	(20.00)%
Porpoise Point	\$13.00	\$11.00	(\$2.00)	(15.38)%
Tierra Linda	\$23.00	\$21.00	(\$2.00)	(8.70)%
Vero Shores	\$21.00	\$19.00	(\$2.00)	(9.52)%
Ixora Park	\$19.00	\$17.00	(\$2.00)	(10.53)%
Roseland	\$1.50	\$1.00	(\$0.50)	(33.33)%
Whispering Pines	\$18.00	\$16.00	(\$2.00)	(11.11)%
Moorings	\$12.00	\$10.00	(\$2.00)	(16.67)%
Walker's Glen	\$24.00	\$22.00	(\$2.00)	(8.33)%
E. Gifford Stormwater M.S.B.U.	\$15.00	\$10.00	(\$5.00)	(33.33)%

The Optional Sales Tax Fund budget is \$14,942,711, a decrease of \$17,976,083 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 \$22,784,557, and Secondary Roads Fund is decreasing by \$7,226,222. These funds reflect the decrease in impact fee revenues and the carryover of projects from the last fiscal year.

Golf Course

The proposed Golf Course budget totals \$2,885,148, a decrease of \$329,797, or 10.3%. About half of the decrease (\$160,000) is due to the renegotiation of the contract covering maintenance of the golf course. The vendor has agreed to a 13.8% decrease in fees, with no change in level of service.

Building Division

The proposed budget is \$1,784,816, a decrease of \$247,252 or 12.2% (page 52). This decrease is due to the slowdown in building activity over the last several years. During the current fiscal year, two (2) full-time positions were eliminated. Fifteen (15) full-time positions are budgeted for next year, down 71% from a high of fifty-two (52) positions at the beginning of 2006/07.

Utilities

The Utility Services recommended budget is \$38,476,206, a decrease of \$1,228,081, or 3.1% (page 53). Six (6) full-time positions and one (1) part-time position have been eliminated for a cost savings of \$421,716. One Environmental Engineer, one Inspector and three positions in Water Distribution have been eliminated as a result of decreased development and permitting. Due to reduced assessment projects, the Manager of Assessments position has been eliminated as well. Staff recommends these adjustments in an effort to avoid future rate increases. Making these adjustments now can avoid the need for painful increases in the future, similar to what other jurisdictions have faced in recent years.

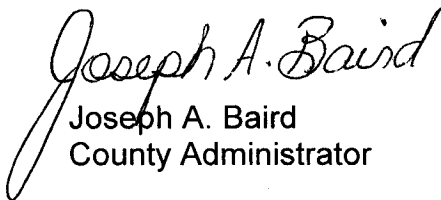
A slight decrease in user fee revenues is anticipated due to the economic slowdown. The proposed cost saving measures should provide adequate adjustment for the revenue reduction. Therefore, no increase in rates or fees is recommended in Utilities.

Prospective View

It will be our continuing challenge to meet the demands of the combined impact of the reduced tax roll and other declining 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 these revenue declines. However, we anticipate another difficult year in 2011/2012. While we are beginning to see signs that the decline has slowed, staff expects any recovery to be long and slow. With the use of fund reserves to balance the budget in some funds, we are concerned about the long-term implication of this plan. These reserves will need to be maintained at solid levels for the long-term financial health of the organization. When a recovery takes hold, we will need to phase out the use of reserves in funding the budget.

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.

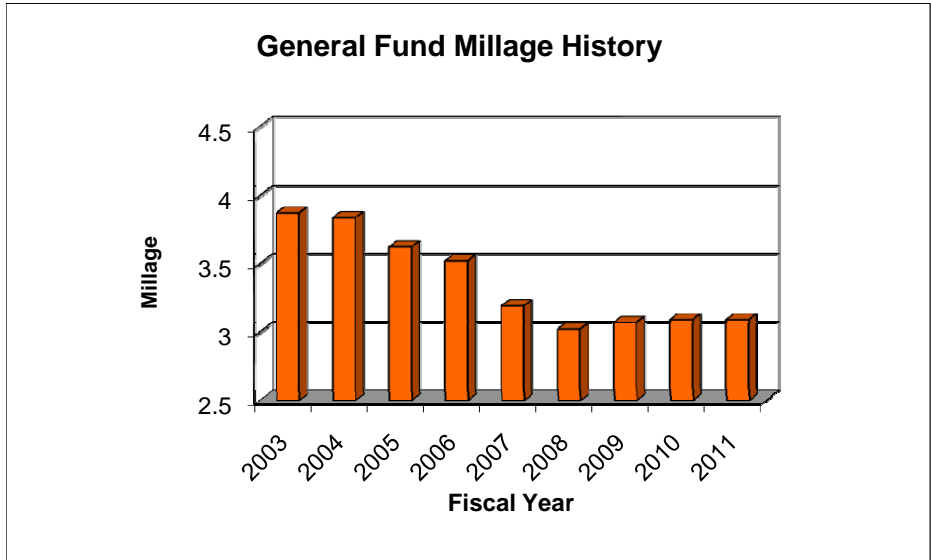
Respectfully submitted,


Joseph A. Baird
County Administrator

**HISTORICAL MILLAGE
RATES BY FUND**

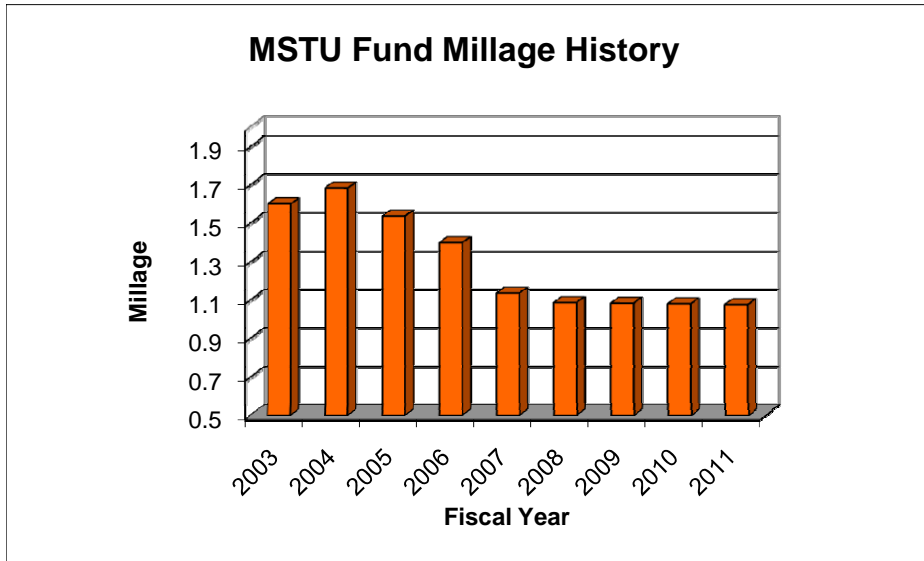


Historical Millage Rates By Fund



General Fund	
Year	Millage
2003	3.8729
2004	3.8377
2005	3.6233
2006	3.5204
2007	3.1914
2008	3.0202
2009	3.0689
2010	3.0892
2011	3.0892

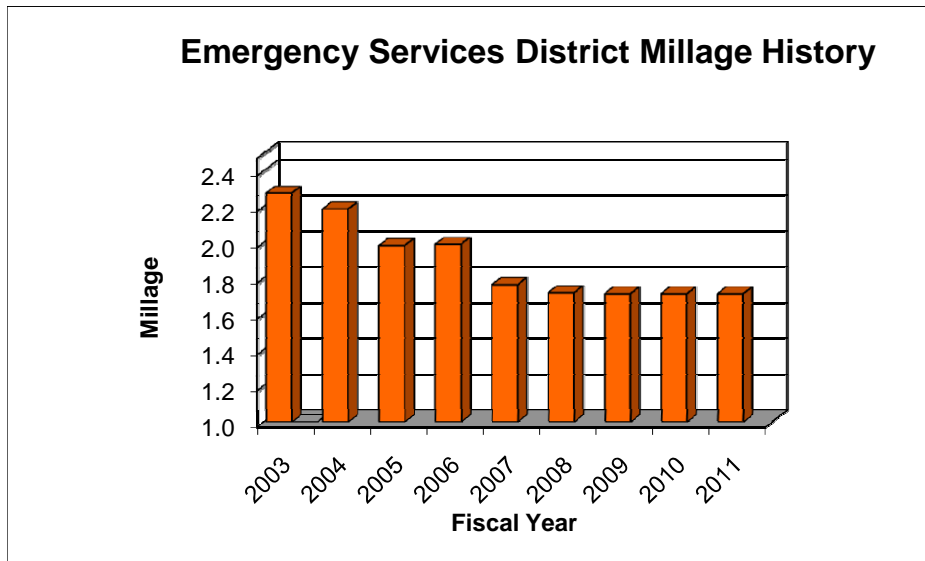
From fiscal year 2002/03 to fiscal year 2010/11 the General Fund Millage has been reduced by 20.2%.



MSTU Fund	
Year	Millage
2003	1.5984
2004	1.6804
2005	1.533
2006	1.3969
2007	1.1336
2008	1.0835
2009	1.0804
2010	1.0774
2011	1.0733

From fiscal year 2002/03 to fiscal year 2010/11 the MSTU Fund Millage has been reduced by 32.9%.

Historical Millage Rates By Fund



ESD Fund	
Year	Millage
2003	2.2750
2004	2.1871
2005	1.9836
2006	1.9911
2007	1.7639
2008	1.7201
2009	1.7148
2010	1.7148
2011	1.7148

From fiscal year 2002/03 to fiscal year 2010/11 the Emergency Services District Millage has been reduced by 24.6%.

**FUND SUMMARY
AND MILLAGE**



Proposed Budget Comparison by Fund

Fiscal Year 2009/10 and 2010/11

Fund Number and Description		FY 2009/10 Budget @ 3/31/10	FY 2010/11 Department Requests	FY 2010/11 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Ad Valorem Taxing Funds:						
001	General Fund	\$84,179,662	\$76,113,365	\$72,153,961	(\$12,025,701)	(14.29)%
004	Municipal Service Taxing Unit Fund	30,387,116	26,858,143	25,590,018	(4,797,098)	(15.79)%
111	Transportation Fund	15,732,706	14,071,950	13,315,401	(2,417,305)	(15.36)%
114	Emergency Services District	28,483,518	27,193,599	26,493,200	(1,990,318)	(6.99)%
225	Env. Sensitive Land Acquisition Bond	2,330,010	1,058,713	1,058,713	(1,271,297)	(54.56)%
245	2004 Land Acquisition Bonds	4,793,098	4,751,963	4,751,963	(41,135)	(0.86)%
	Total - Ad Valorem Taxing Funds:	\$165,906,110	\$150,047,733	\$143,363,256	(\$22,542,854)	(13.59)%
Solid Waste Disposal District:						
(1) 411	Solid Waste Disposal District	\$10,869,504	\$10,954,134	\$10,713,852	(\$155,652)	(1.43)%
Housing Authority:						
107	IRC Housing Authority	\$141,047	\$145,362	\$144,997	\$3,950	2.80 %
Special Revenue Funds:						
101	Road Improvement Fees	\$1,028,500	\$0	\$0	(\$1,028,500)	(100.00)%
102	New Traffic Improvement Fees	24,162,057	24,162,057	1,377,500	(22,784,557)	(94.30)%
103	Additional Impact Fees	3,970,460	3,969,954	282,163	(3,688,297)	(92.89)%
106	Court Facilities Fund	45,000	45,000	45,000	0	0.00 %
108	Section 8/Rental Assistance	1,919,896	2,111,637	2,114,688	194,792	10.15 %
109	Secondary Road Construction	16,561,737	6,978,885	9,335,515	(7,226,222)	(43.63)%
112	Special Law Enforcement	115,282	115,282	0	(115,282)	(100.00)%
113	Parks Development	25,000	25,000	0	(25,000)	(100.00)%
117	Tree Ordinance Fines	50,000	50,000	50,000	0	0.00 %
119	Tourist Development Fund	922,767	922,767	628,750	(294,017)	(31.86)%
120	911 Surcharge	795,177	3,311,054	1,935,540	1,140,363	143.41 %
121	Drug Abuse Fund	131,896	131,896	117,686	(14,210)	(10.77)%
123	IRCLHAP/SHIP	1,075,582	660,583	1,868,902	793,320	73.76 %
124	Metro Plan Organization	746,490	631,332	593,633	(152,857)	(20.48)%
126	Multi-jurisdiction Law Enforcement	50,198	50,198	0	(50,198)	(100.00)%
127	Native Uplands Acquisition	55,000	55,000	55,000	0	0.00 %
128	Beach Restoration	13,214,971	1,539,853	1,537,945	(11,677,026)	(88.36)%
129	Neighborhood Stabilization Plan	4,671,360	4,678,037	3,933	(4,667,427)	(99.92)%
133	Florida Boating Improvement Prog.	353,051	353,051	35,000	(318,051)	(90.09)%
134	Library Bequest Fund	69,801	69,801	50,000	(19,801)	(28.37)%
135	Disabled Access Programs	20,000	20,000	20,000	0	0.00 %
136	Intergovernmental Grants	3,017,084	3,017,084	182,322	(2,834,762)	(93.96)%
137	Traffic Education Program	45,000	45,000	0	(45,000)	(100.00)%
138	CDBG Disaster Recovery Grant	481,328	121,328	0	(481,328)	(100.00)%
140	Court Facility Surcharge Fund	133,500	202,330	177,000	43,500	32.58 %
141	Additional Court Costs	177,621	85,814	85,814	(91,807)	(51.69)%
142	Court Technology Fund	198,000	245,800	245,800	47,800	24.14 %
145	Land Acquisition Series 2006	634,734	40,000	40,000	(594,734)	(93.70)%
171	E. Gifford Stormwater M.S.B.U.	1,995	1,995	1,986	(9)	(0.45)%
181	Gifford Streetlighting	77,505	77,505	77,412	(93)	(0.12)%
182	Laurelwood Streetlighting	7,301	7,301	7,291	(10)	(0.14)%
183	Rockridge Streetlighting	5,058	5,058	3,624	(1,434)	(28.35)%

Proposed Budget Comparison by Fund

Fiscal Year 2009/10 and 2010/11

Fund Number and Description		FY 2009/10 Budget @ 3/31/10	FY 2010/11 Department Requests	FY 2010/11 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Special Revenue Funds (continued):						
184	Vero Highlands Streetlighting	\$71,669	\$71,669	\$71,570	(\$99)	(0.14)%
186	Porpoise Point Streetlighting	727	727	613	(114)	(15.68)%
187	Single Streetlights	3,463	3,463	3,463	0	0.00 %
188	Laurel Court Streetlighting	1,125	1,125	1,123	(2)	(0.18)%
189	Tierra Linda Streetlighting	2,567	2,567	2,564	(3)	(0.12)%
190	Vero Shores Streetlighting	6,211	6,211	6,202	(9)	(0.14)%
191	Ixora/Eastview Streetlighting	6,798	6,798	6,786	(12)	(0.18)%
192	Royal Poinciana Streetlighting	15,275	15,275	15,257	(18)	(0.12)%
193	Roseland Streetlighting	3,189	3,189	3,163	(26)	(0.82)%
194	Whispering Pines Streetlighting	1,582	1,582	1,579	(3)	(0.19)%
195	Moorings Streetlighting	18,911	18,911	18,861	(50)	(0.26)%
196	Walker's Glen Streetlighting	2,086	2,086	2,083	(3)	(0.14)%
197	Glendale Lakes Streetlighting	3,927	3,927	3,923	(4)	(0.10)%
198	Floralton Beach Streetlighting	2,820	2,820	2,818	(2)	(0.07)%
199	West Wabasso Streetlighting	7,443	7,443	6,699	(744)	(10.00)%
185	Vero Lake Estates M.S.B.U.	439,077	439,077	439,658	581	0.13 %
	Total - Special Revenue Funds:	\$75,350,221	\$54,317,472	\$21,458,866	(\$53,891,355)	(71.52)%
Other Debt Service Funds:						
204	Dodger Bonds	\$1,242,233	\$1,242,233	\$1,238,833	(\$3,400)	(0.27)%
Capital Project Funds:						
308	Dodgertown Capital Reserve Fund	\$1,701,452	\$1,701,452	\$0	(\$1,701,452)	(100.00)%
315	Optional One Cent Sales Tax	32,918,794	32,918,794	14,942,711	(17,976,083)	(54.61)%
	Total - Capital Project Funds:	\$34,620,246	\$34,620,246	\$14,942,711	(\$19,677,535)	(56.84)%
Enterprise Funds:						
(1)	418 Golf Course	\$3,214,945	\$2,892,051	\$2,885,148	(\$329,797)	(10.26)%
(1)	441 County Building Department	2,032,068	1,815,966	1,784,816	(247,252)	(12.17)%
(1)	471 Utilities	39,704,287	39,185,116	38,476,206	(1,228,081)	(3.09)%
	472 Utilities-Impact Fee	1,684,350	1,684,350	661,200	(1,023,150)	(60.74)%
	Total - Enterprise Funds:	\$46,635,650	\$45,577,483	\$43,807,370	(\$2,828,280)	(6.06)%
Internal Service Funds:						
(1)	501 Fleet Management	\$3,411,316	\$3,305,362	\$3,214,500	(\$196,816)	(5.77)%
(1)	502 Self-Insurance	6,050,448	5,629,668	5,347,899	(702,549)	(11.61)%
	504 Employee Health Insurance	13,889,546	13,890,221	13,904,921	15,375	0.11 %
	505 Geographic Info Systems Dept	760,815	671,228	717,915	(42,900)	(5.64)%
	Total - Internal Service Funds:	\$24,112,125	\$23,496,479	\$23,185,235	(\$926,890)	(3.84)%
	Total - All Funds:	\$358,877,136	\$320,401,142	\$258,855,120	(\$100,022,016)	(27.87)%

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

INDIAN RIVER COUNTY 2010/2011 TAXING DISTRICT SUMMARY

Ad Valorem Summary				
Ad Valorem Taxing Districts	2009/2010 Millage	2010/2011 Rollback Millage	2010/2011 Proposed Millage	% Above or Below Rollback
General Fund	3.0892	3.4864	3.0892	(11.39)%
M.S.T.U.	1.0774	1.2546	1.0733	(14.45)%
Emergency Services District	1.7148	1.9807	1.7148	(13.42)%
Aggregate Millage	5.1436	5.8152	5.0933	(12.41)%
Ad Valorem Tax - Voted				
G.O. Environmentally Sensitive Land	0.0725	N/A	0.0681	N/A
G.O. Land Acquisition - 2004	0.3154	N/A	0.3406	N/A

Streetlighting District Assessments				
Streetlighting Districts	2009/2010 Parcel/Acre Charge	2010/2011 Parcel/Acre Charge	Increase Decrease	% Increase (Decrease)
Gifford	\$25.00	\$25.00	\$0.00	0.00 %
Laurelwood	\$18.00	\$18.00	\$0.00	0.00 %
Rockridge	\$10.00	\$8.00	(\$2.00)	(20.00)%
Vero Highlands	\$23.00	\$23.00	\$0.00	0.00 %
Porpoise Point	\$13.00	\$11.00	(\$2.00)	(15.38)%
Laurel Court	\$27.00	\$27.00	\$0.00	0.00 %
Tierra Linda	\$23.00	\$21.00	(\$2.00)	(8.70)%
Vero Shores	\$21.00	\$19.00	(\$2.00)	(9.52)%
Ixora Park	\$19.00	\$17.00	(\$2.00)	(10.53)%
Royal Poinciana	\$28.00	\$28.00	\$0.00	0.00 %
Roseland	\$1.50	\$1.00	(\$0.50)	(33.33)%
Whispering Pines	\$18.00	\$16.00	(\$2.00)	(11.11)%
Moorings	\$12.00	\$10.00	(\$2.00)	(16.67)%
Walker's Glen	\$24.00	\$22.00	(\$2.00)	(8.33)%
Glendale Lakes	\$40.00	\$40.00	\$0.00	0.00 %
Floralton Beach	\$38.00	\$38.00	\$0.00	0.00 %
West Wabasso	\$21.00	\$21.00	\$0.00	0.00 %
Other M.S.B.U.'s				
Vero Lake Estates M.S.B.U.	\$19.00	\$19.00	\$0.00	0.00%
E. Gifford Stormwater M.S.B.U.	\$15.00	\$10.00	(\$5.00)	-33.33%

Solid Waste Disposal District				
Proposed Assessment Rates	2009/2010 Waste Generation Unit ⁽¹⁾	2010/2011 Waste Generation Unit ⁽²⁾	Increase (Decrease)	% Increase (Decrease)
Residential	\$40.38	\$40.38	\$0.00	0.00 %
Commercial	\$28.13	\$28.09	(\$0.04)	(0.14)%
Readiness-to-use Fee	\$17.10	\$17.10	\$0.00	0.00 %

(1) Equivalent Residential Unit Charge

\$64.61 in 2009/2010

(2) Proposed Equiv. Residential Unit Charge

\$64.61 in 2010/2011

Waste Generation Unit = One Ton of Waste Annually



AD VALOREM



**GENERAL FUND EXPENSE ESTIMATE FOR 2010/2011 FUND 001
PROPOSED BUDGET AS OF JULY 9, 2010**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2010	2010/2011 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
<u>BOARD OF COUNTY COMMISSIONERS</u>						
101	BCC OPERATIONS	\$932,101	\$875,100	\$852,057	(\$80,044)	(8.6)%
102	COUNTY ATTORNEY	733,050	684,921	682,095	(50,955)	(7.0)%
107	COMMUNICATION/EMER. SERVICE	523,062	450,903	450,903	(72,159)	(13.8)%
109	MAIN LIBRARY	2,210,566	2,070,097	2,063,373	(147,193)	(6.7)%
111	MEDICAID	673,000	673,000	615,000	(58,000)	(8.6)%
112	NORTH COUNTY LIBRARY	1,006,194	937,285	931,943	(74,251)	(7.4)%
113	BRACKETT LIBRARY	223,946	191,797	191,061	(32,885)	(14.7)%
118	IR SOIL/WATER CONSERVATION	54,157	52,690	52,490	(1,667)	(3.1)%
119	LAW LIBRARY	119,006	113,060	110,859	(8,147)	(6.8)%
201	ADMINISTRATOR-OPERATIONS	507,312	431,153	429,426	(77,886)	(15.4)%
202	GENERAL SERVICES	212,600	112,910	112,445	(100,155)	(47.1)%
203	HUMAN RESOURCES	418,217	393,874	392,417	(25,800)	(6.2)%
204	PLANNING & DEVELOPMENT	10,000	0	0	(10,000)	(100.0)%
206	VETERANS SERVICES	239,164	240,672	235,518	(3,646)	(1.5)%
208	EMERGENCY MANAGEMENT	597,311	413,736	410,855	(186,456)	(31.2)%
210	PARKS	2,201,188	2,133,687	2,047,347	(153,841)	(7.0)%
211	HUMAN SERVICES	344,823	311,771	311,625	(33,198)	(9.6)%
212	AG EXTENSION	147,033	96,569	98,803	(48,230)	(32.8)%
213	YOUTH GUIDANCE	98,997	87,747	87,417	(11,580)	(11.7)%
216	PURCHASING	204,152	187,481	184,323	(19,829)	(9.7)%
220	FACILITIES MANAGEMENT	3,574,898	3,269,479	3,256,554	(318,344)	(8.9)%
229	OFFICE OF MANAGEMENT AND BUDGET	344,841	314,726	313,503	(31,338)	(9.1)%
237	FPL GRANT EXPENDITURES	103,272	103,455	100,227	(3,045)	(2.9)%
238	EMERGENCY BASE GRANT	87,687	88,306	87,976	289	0.3%
241	COMPUTER SERVICES	637,018	548,281	546,475	(90,543)	(14.2)%
246	INSURANCE PREMIUMS	425,365	425,365	389,235	(36,130)	(8.5)%
250	COUNTY ANIMAL CONTROL	481,494	483,831	480,205	(1,289)	(0.3)%
251	MAILROOM/SWITCHBOARD	366,027	358,576	357,062	(8,965)	(2.4)%
	<u>SUB-TOTAL</u>	\$17,476,481	\$16,050,472	\$15,791,194	(\$1,685,287)	(9.6)%
<u>CONSTITUTIONAL OFFICERS</u>						
300	CLERK OF CIRCUIT COURT	\$1,025,850	\$1,020,710	\$995,075	(\$30,775)	(3.0)%
400	TAX COLLECTOR	1,265,104	1,265,104	1,265,104	0	0.0%
500	PROPERTY APPRAISER	2,589,839	2,589,839	2,364,753	(225,086)	(8.7)%
600	SHERIFF	41,966,472	41,761,450	39,274,473	(2,691,999)	(6.4)%
600	SHERIFF- UTILITIES EXPENSE	969,500	900,000	900,000	(69,500)	(7.2)%
700	SUPERVISOR OF ELECTIONS	1,032,952	1,054,260	1,001,962	(30,990)	(3.0)%
114	VALUE ADJUSTMENT BOARD	86,060	86,060	86,060	0	0.0%
	<u>SUB-TOTAL</u>	\$48,935,777	\$48,677,423	\$45,887,427	(\$3,048,350)	(6.2)%
<u>STATE AGENCIES</u>						
106	NEW HORIZONS	\$337,031	\$345,870	\$303,328	(\$33,703)	(10.0)%
106	STATE HEALTH DEPARTMENT	644,507	562,655	580,056	(64,451.00)	(10.0)%
110	TREASURE COAST REG. PLAN. COUNCIL	58,163	58,163	58,163	0.00	0.0%
110	DEPT. OF JUVENILE JUSTICE	594,944	594,944	594,944	0.00	0.0%
252	ENVIRONMENTAL CONTROL BOARD	18,970	18,021	17,073	(1,897.00)	(10.0)%
901	CIRCUIT COURT EXPENSES	134,644	64,046	64,046	(70,598.00)	(52.4)%
901	GUARDIAN AD LITEM	36,766	33,545	33,545	(3,221.00)	(8.8)%
903	VICTIM'S ASSISTANCE PROGRAM	53,750	53,750	48,375	(5,375.00)	(10.0)%
903	STATE ATTORNEY	51,870	37,712	37,712	(14,158.00)	(27.3)%
904	PUBLIC DEFENDER	5,756	4,796	4,796	(960.00)	(16.7)%
907	MEDICAL EXAMINER	362,327	313,616	313,616	(48,711.00)	(13.4)%
	<u>SUB-TOTAL</u>	\$2,298,728	\$2,087,118	\$2,055,654	(\$243,074)	(10.6)%
<u>ECONOMIC DEVELOPMENT</u>						
110	ECONOMIC DEVELOPMENT DIVISION	\$119,332	\$158,415	\$119,332	\$0	0.0%
	<u>SUB-TOTAL</u>	\$119,332	\$158,415	\$119,332	\$0	0.0%

**GENERAL FUND EXPENSE ESTIMATE FOR 2010/2001 FUND 001
PROPOSED BUDGET AS OF JULY 9, 2010**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2010	2010/2011 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDREN'S SERVICES						
128	CHILDREN'S SERVICES	\$768,100	\$691,290	\$691,290	(\$76,810)	(10.0)%
	SUB-TOTAL	\$768,100	\$691,290	\$691,290	(\$76,810)	(10.0)%
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	\$215,543	\$215,543	\$143,516	(\$72,027)	(33.4)%
137	FELLSMERE CRA	32,500	32,500	19,517	(12,983)	(39.9)%
	SUB-TOTAL	\$248,043	\$248,043	\$163,033	(\$85,010)	(34.3)%
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 %
NON-PROFIT ORGANIZATIONS						
110	MENTAL HEALTH WALK-IN CLINIC	\$57,375	\$51,638	\$0	(\$57,375)	(100.0)%
110	CULTURAL COUNCIL OF IRC	40,454	40,000	36,409	(4,045)	(10.0)%
	SUB-TOTAL	\$97,829	\$91,638	\$36,409	(\$61,420)	-62.8%
QUASI-NON-PROFIT ORGANIZATIONS						
110	COMM. TRANSPORTATION COORDINATOR	\$2,219,532	\$526,452	\$526,452	(\$1,693,080)	(76.3)%
110	GIFFORD YOUTH CENTER	105,307	94,777	94,777	(10,530)	(10.0)%
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	15,000	15,000	13,500	(1,500)	(10.0)%
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	16,073	(1,786)	(10.0)%
	SUB-TOTAL	\$2,753,245	\$1,049,635	\$1,046,349	(\$1,706,896)	(62.0)%
	SUB-TOTAL EXPENSES	\$72,714,535	\$69,071,034	\$65,807,688	(\$6,906,847)	(9.5)%
110	PIPER	\$4,800,000	\$0	\$0	(\$4,800,000)	(100.0)%
199	RESERVE FOR CONTINGENCY	422,230	650,000	650,000	227,770	53.9 %
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	91,298	80,547	57,447	(33,851)	(37.1)%
199	TRANSFER OUT - TRANSPORTATION	4,027,998	4,049,764	3,578,862	(449,136)	(11.2)%
199	TRANSFER OUT - HOUSING AUTHORITY	91,681	90,315	90,315	(1,366)	(1.5)%
199	TRANSFER OUT - BEACH RESTORATION	178,959	116,407	116,407	(62,552)	(35.0)%
199	TRANSFER OUT-EMPLOYEE HEALTH	55,017	55,298	55,298	281	0.5 %
199	CASH FORWARD-SEPTEMBER 30	1,797,944	2,000,000	1,797,944	0	0.0 %
	SUB-TOTAL	\$11,465,127	\$7,042,331	\$6,346,273	(\$5,118,854)	(44.6)%
	TOTAL EXPENSES	\$84,179,662	\$76,113,365	\$72,153,961	(\$12,025,701)	(14.3)%

2010/11	PROPOSED MILLAGE	3.0892		
2009/10	MILLAGE	3.0892	2005/06 MILLAGE	3.5204
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

**GENERAL FUND REVENUE ESTIMATE FOR 2010/2011 FUND 001
PROPOSED BUDGET AS OF JULY 9, 2010**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2010	2010/2011 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$49,172,724	\$43,705,714	\$43,705,714	(\$5,467,010)	(11.1)%
311-020	DELINQUENT AD VALOREM TAX	10,000	25,000	25,000	15,000	150.0 %
311-030	INTEREST TAX ROLL	25,000	15,000	15,000	(10,000)	(40.0)%
323-300	FRANCHISE FEE - WATER & SEWER	180,000	178,000	178,000	(2,000)	(1.1)%
329-030	DEVELOPER FEE	2,500	5,000	5,000	2,500	100.0 %
331-200	HOMELAND SECURITY	124,259	0	0	(124,259)	(100.0)%
331-207	SCAAP GRANT	149,656	0	0	(149,656)	(100.0)%
331-231	EMERGENCY MGNT PERFORMANCE GRANT	57,360	0	0	(57,360)	(100.0)%
331-410	SEC 5307COA	600,000	0	0	(600,000)	(100.0)%
334-232	EMPA BASE GRANT	87,687	87,687	87,687	0	0.0 %
334-407	FDOT TRANSIT CORRIDOR GRANT	702,531	0	0	(702,531)	(100.0)%
334-450	DOT PUBLIC TRANSIT BLOCK	310,419	0	0	(310,419)	(100.0)%
334-710	STATE LIBRARY AID GENERAL	100,000	80,072	80,072	(19,928)	(19.9)%
335-120	STATE REVENUE SHARE	1,127,138	1,014,424	1,237,922	110,784	9.8 %
335-130	INS. AGT. COUNTY LICENSE	48,000	46,000	46,000	(2,000)	(4.2)%
335-150	ALCOHOLIC BEV. LICENSES	48,000	48,500	48,500	500	1.0 %
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.0 %
335-180	HALF CENT SALES TAX	2,993,967	2,800,000	3,250,649	256,682	8.6 %
335-610	EM HEALTH FAC PPAN REV	1,000	1,100	1,100	100	10.0 %
335-691	CHOOSE LIFE LICENSE PLATES	17,000	17,000	17,000	0	0.0 %
341-520	SHERIFF	397,216	421,337	421,337	24,121	6.1 %
341-521	SHERIFF-SEX OFFENDER REGISTRATION	0	20,000	20,000	20,000	N/A
347-130	MICROFILM RENTAL FEES	600	750	750	150	25.0 %
347-290	OTHER PARK & REC. FEES	22,500	25,000	25,000	2,500	11.1 %
347-291	EQUIPMENT RENTALS	0	2,000	2,000	2,000	N/A
347-294	RENTALS-BUILDINGS	123,161	123,161	123,161	0	0.0 %
348-350	\$15 COURT FACILITY	48,500	50,000	50,000	1,500	3.1 %
348-540	ADDITIONAL COURT COSTS - BCC ORDINANCE	40,000	35,000	35,000	(5,000)	(12.5)%
349-002	VALUE ADJUSTMENT BOARD FEES	90,000	75,000	75,000	(15,000)	(16.7)%
349-010	MPO SERVICES	2,000	1,500	1,500	(500)	(25.0)%
351-012	DOMESTIC VIOLENCE	9,000	6,500	6,500	(2,500)	(27.8)%
351-040	RADIO COMMUNICATION (F.S. 318.21(10))	145,000	125,000	125,000	(20,000)	(13.8)%
352-010	FINES-MAIN LIBRARY	30,000	30,000	30,000	0	0.0 %
352-011	FINES-NORTH COUNTY LIBRARY	17,000	18,000	18,000	1,000	5.9 %
354-002	ENVIRONMENTAL FINES	11,000	11,000	11,000	0	0.0 %
354-004	ANIMAL CONTROL FINES	19,000	20,000	20,000	1,000	5.3 %
354-005	ANIMAL CONTROL TRAINING FINES	1,000	1,000	1,000	0	0.0 %
354-011	ANIMAL IMPOUNDMENT FEES	12,000	12,000	12,000	0	0.0 %
354-012	ANIMAL REDEMPTION PENALTY	9,000	7,500	7,500	(1,500)	(16.7)%
354-016	ANIMAL BOARDING FEES	7,500	8,000	8,000	500	6.7 %
354-019	RABIES PERMITS	0	1,000	1,000	1,000	N/A
361-100	INTEREST INCOME	480,000	395,000	395,000	(85,000)	(17.7)%
361-133	INTEREST SHERIFF	120,000	15,000	15,000	(105,000)	(87.5)%
362-010	RENTS AND ROYALTIES	57,000	62,500	62,500	5,500	9.6 %
362-011	RADIO TOWER RENTS	150,000	160,000	160,000	10,000	6.7 %
364-041	SURPLUS SALES-FURNITURE & EQUIPMENT	10,000	10,000	10,000	0	0.0 %
366-041	FPL DISASTER PREPAREDNESS	103,272	100,527	100,527	(2,745)	(2.7)%
366-091	UNITED WAY CONTRIBUTION	25,000	0	0	(25,000)	(100.0)%
366-095	DONATIONS-MAIN LIBRARY	24,749	0	0	(24,749)	(100.0)%
366-097	DONATIONS-N COUNTY LIBRARY	3,146	0	0	(3,146)	(100.0)%
366-100	DONATIONS-N COUNTY LIBRARY BOOKS	1,846	0	0	(1,846)	(100.0)%
366-107	DONATIONS-BOOK RENTALS	15,000	0	0	(15,000)	(100.0)%
367-010	ANIMAL LICENSES	112,000	122,500	122,500	10,500	9.4 %
369-900	OTHER MISC. REVENUE	10,500	10,500	10,368	(132)	(1.3)%
369-920	TAX DEED SURPLUS	50,000	40,000	40,000	(10,000)	(20.0)%
369-921	NON-RESIDENT FEES-MAIN LIBRARY	2,500	2,800	2,800	300	12.0 %
369-922	LOST CARD FEES-MAIN LIBRARY	1,500	1,200	1,200	(300)	(20.0)%
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	800	1,200	1,200	400	50.0 %
369-936	LIBRARY FINES-BRACKETT	0	2,000	2,000	2,000	N/A
369-940	REIMBURSEMENTS	10,000	10,000	10,000	0	0.0 %
369-941	MISC. REVENUE-MAIN LIBRARY	3,000	3,500	3,500	500	16.7 %
369-942	MISC. REVENUE-NORTH COUNTY LIBRARY	11,500	11,000	11,000	(500)	(4.3)%
369-944	GIFFORD COMMUNITY CENTER-R&R	5,250	5,250	5,250	0	0.0 %
369-950	INTERDEPARTMENTAL REIMBURSEMENTS	4,000,000	4,000,000	3,800,000	(200,000)	(5.0)%
369-951	INTERDEPARTMENTAL CHARGES	275,783	275,783	275,783	0	0.0 %
369-960	FAIRGROUND FEES	125,000	125,000	125,000	0	0.0 %
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	15,386,051	15,507,253	15,162,017	(224,034)	(1.5)%
389-030	LESS 5% EST. RECEIPTS	(3,040,560)	(2,740,875)	(2,764,576)	275,984	(9.1)%
389-039	CASH FORWARD - SHERIFF BUDGET	540,157	0	0	(540,157)	(100.0)%
389-040	CASH FORWARD - FUND RESERVES TO BALANCE	0	0	815,000	815,000	N/A
389-040	CASH FORWARD OCTOBER 1	8,507,950	3,800,000	3,650,000	(4,857,950)	(57.1)%
TOTAL REVENUES		\$84,179,662	\$71,383,883	\$72,153,961	(\$12,025,701)	(14.3)%

2010/11 PROPOSED MILLAGE
2009/10 MILLAGE
2008/09 MILLAGE
2007/08 MILLAGE
2006/07 MILLAGE

3.0892
3.0892
3.0689
3.0202
3.1914

2005/06 MILLAGE 3.5204
2004/05 MILLAGE 3.6233
2003/04 MILLAGE 3.8377
2002/03 MILLAGE 3.8729

**MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2010/2011 FUND 004
PROPOSED BUDGET AS OF JULY 9, 2010**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2010	2010/2011 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
104	NORTH COUNTY AQUATIC CENTER	\$774,173	\$728,526	\$726,404	(\$47,769)	(6.2)%
105	GIFFORD AQUATIC CENTER	289,089	270,498	269,557	(19,532)	(6.8)%
108	RECREATION	1,262,668	1,037,183	1,034,201	(228,467)	(18.1)%
116	OCEAN RESCUE	873,038	837,806	741,457	(131,581)	(15.1)%
161	SHOOTING RANGE	355,519	332,640	330,545	(24,974)	(7.0)%
204	PLANNING AND DEVELOPMENT	215,660	216,879	216,019	359	0.2 %
205	COUNTY PLANNING	1,029,797	997,214	908,626	(121,171)	(11.8)%
207	CODE ENFORCEMENT	567,773	406,638	404,821	(162,952)	(28.7)%
210	PARKS	125,112	122,979	86,179	(38,933)	(31.1)%
214	ROADS AND BRIDGES	112,740	0	0	(112,740)	(100.0)%
234	TELECOMMUNICATIONS	127,724	114,951	111,791	(15,933)	(12.5)%
400	TAX COLLECTOR	90,000	90,000	90,000	0	0.0 %
SUB-TOTAL EXPENSES		\$5,823,293	\$5,155,314	\$4,919,600	(\$903,693)	(15.5)%
110	PIPER	\$3,200,000	\$0	\$0	(\$3,200,000)	(100.0)%
199	GENERAL AND ADMIN. EXPENSE	452,010	395,865	385,556	(66,454)	(14.7)%
199	TRANSFER OUT - TRANSPORTATION	4,923,108	4,949,711	4,374,164	(548,944)	(11.2)%
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	15,386,051	15,507,253	15,162,017	(224,034)	(1.5)%
199	RESERVE FOR CONTINGENCY	103,973	200,000	200,000	96,027	92.4 %
199	CASH FORWARD-SEPTEMBER 30	498,681	650,000	548,681	50,000	10.0 %
TOTAL EXPENSES		\$30,387,116	\$26,858,143	\$25,590,018	(\$4,797,098)	(15.8)%

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2010/2011 FUND 004
PROPOSED BUDGET AS OF JULY 9, 2010**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2010	2010/2011 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$9,738,423	\$8,393,992	\$8,393,992	(\$1,344,431)	(13.8)%
311-020	DELINQUENT AD VAL. TAX	5,000	10,000	10,000	5,000	100.0 %
311-030	INTEREST TAX ROLL	7,500	2,500	2,500	(5,000)	(66.7)%
315-100	COMMUNICATIONS SVCS TAX	1,290,356	1,300,600	1,350,000	59,644	4.6 %
316-000	LOCAL BUSINESS TAX	180,000	182,500	182,500	2,500	1.4 %
322-010	BUILDING PERMITS-COUNTY	155,000	150,000	150,000	(5,000)	(3.2)%
323-100	FRANCHISE FEE-ELEC	6,975,000	7,050,000	7,200,000	225,000	3.2 %
323-300	FRANCHISE FEE-H2O	1,460,000	1,500,000	1,500,000	40,000	2.7 %
323-700	SOLID WASTE FEE	525,000	475,000	475,000	(50,000)	(9.5)%
329-020	TREE ORDINANCE	5,000	5,000	5,000	0	0.0 %
334-410	TRANSPORTATION DISADVANTAGED GRANT	10,000	10,000	10,000	0	0.0 %
335-120	STATE REVENUE SHARE	1,271,027	1,143,924	1,237,922	(33,105)	(2.6)%
335-140	MOBILE HOME LICENSES	103,500	105,000	105,000	1,500	1.4 %
335-180	HALF CENT SALES TAX	3,376,175	3,150,000	3,250,649	(125,526)	(3.7)%
346-992	SHIP ADMINISTRATIVE FEES	35,000	0	0	(35,000)	(100.0)%
347-201	GIFFORD DAILY POOL FEES	11,500	11,000	11,000	(500)	(4.3)%
347-202	GIFFORD POOL PASSPORTS	3,000	2,000	2,000	(1,000)	(33.3)%
347-203	GIFFORD POOL CONCESSIONS	8,000	6,000	6,000	(2,000)	(25.0)%
347-204	GIFFORD POOL RENTALS	6,000	5,000	5,000	(1,000)	(16.7)%
347-207	N. COUNTY YOUTH ATHLETICS	8,500	5,000	5,000	(3,500)	(41.2)%
347-208	N. COUNTY ADULT ATHLETICS	2,000	6,000	6,000	4,000	200.0 %
347-209	N. COUNTY CONCESSIONS	500	500	500	0	0.0 %
347-210	PROGRAM ACTIVITY FEES	10,000	6,500	6,500	(3,500)	(35.0)%
347-212	SUMMER/ HOLIDAY CAMP FEES	40,000	25,000	25,000	(15,000)	(37.5)%
347-213	HOBART PARK RENTALS	7,000	4,000	4,000	(3,000)	(42.9)%
347-216	S. COUNTY YOUTH ATHLETICS	60,000	62,500	62,500	2,500	4.2 %
347-217	S. COUNTY ADULT ATHLETICS	38,000	40,000	40,000	2,000	5.3 %
347-218	S. COUNTY CONCESSIONS	11,000	10,000	10,000	(1,000)	(9.1)%
347-219	S. COUNTY PARK RENTALS	4,000	5,000	5,000	1,000	25.0 %
347-220	GIFFORD POOL-TAX EXEMPT	0	2,500	2,500	2,500	N/A
347-222	GIFFORD POOL NON-TAXABLE	7,000	8,500	8,500	1,500	21.4 %
347-223	N. COUNTY POOL DAILY FEES	105,000	108,000	108,000	3,000	2.9 %
347-224	N. COUNTY POOL PASSPORTS	38,000	40,000	40,000	2,000	5.3 %
347-225	N. COUNTY POOL CONCESSIONS	22,000	24,000	24,000	2,000	9.1 %
347-226	N. COUNTY POOL MISC. FEES	1,800	1,500	1,500	(300)	(16.7)%
347-227	N. COUNTY POOL NON - TAXABLE	18,000	18,000	18,000	0	0.0 %
347-228	N. COUNTY POOL RENTALS	12,500	10,000	10,000	(2,500)	(20.0)%
347-230	N.C. TAX EXEMPT SPECIAL	0	5,000	5,000	5,000	N/A
347-501	RIFLE RANGE	78,000	80,000	80,000	2,000	2.6 %
347-502	PISTOL RANGE	80,000	90,000	90,000	10,000	12.5 %
347-503	SPORTING CLAYS COURSE	1,000	0	0	(1,000)	(100.0)%
347-504	5 STAND	50,000	25,000	25,000	(25,000)	(50.0)%
347-505	ARCHERY 50 YARD	1,000	1,000	1,000	0	0.0 %
347-506	ARCHERY COURSE	250	500	500	250	100.0 %
347-507	AIR GUN	500	250	250	(250)	(50.0)%
347-508	JUNIOR INSTRUCTION	10,000	10,000	10,000	0	0.0 %

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2010/2011 FUND 004
PROPOSED BUDGET AS OF JULY 9, 2010**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2010	2010/2011 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
347-512	TOURNAMENTS	\$2,000	\$1,000	\$1,000	(\$1,000)	(50.0)%
347-520	AMMUNITION SALES	45,000	45,000	45,000	0	0.0 %
347-521	ACCESSORIES SALES	40,000	32,500	32,500	(7,500)	(18.8)%
347-530	MISC SALES	0	2,000	2,000	2,000	N/A
349-010	REIMBURSEMENT-MPO	10,000	10,000	10,000	0	0.0 %
349-012	REIMBURSEMENT - IMPACT FEE ADMIN.	40,000	30,000	30,000	(10,000)	(25.0)%
354-008	CODE ENFORCEMENT FINES	50,000	70,000	70,000	20,000	40.0 %
361-100	INTEREST INCOME	192,000	160,000	160,000	(32,000)	(16.7)%
369-900	OTHER MISC. REVENUE	6,496	5,000	4,811	(1,685)	(25.9)%
369-900	PHOTO COMMS	0	1,500	1,500	1,500	N/A
389-030	LESS 5% EST. RECEIPTS	(1,307,764)	(1,222,413)	(1,242,106)	65,658	(5.0)%
389-040	CASH FORWARD - SHERIFF BUDGET	193,723	0	0	(193,723)	(100.0)%
389-040	CASH FORWARD OCTOBER 1	5,344,130	2,000,000	1,990,000	(3,354,130)	(62.8)%
TOTAL REVENUES		\$30,387,116	\$25,225,853	\$25,590,018	(\$4,797,098)	(15.8)%

2010/11 PROPOSED MILLAGE

2009/10	MILLAGE	1.0774	2005/06	MILLAGE	1.3969
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

**TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2010/2011 FUND 111
PROPOSED BUDGET AS OF JULY 9, 2010**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2010	2010/2011 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
214	ROAD AND BRIDGE	\$7,298,364	\$7,175,409	\$6,745,204	(\$553,160)	(7.6)%
243	PUBLIC WORKS	366,656	346,608	304,650	(62,006)	(16.9)%
244	COUNTY ENGINEERING	2,038,792	2,033,651	1,942,511	(96,281)	(4.7)%
245	TRAFFIC ENGINEERING	2,437,710	2,232,982	2,179,366	(258,344)	(10.6)%
281	STORMWATER	671,330	605,582	576,834	(94,496)	(14.1)%
288	SUBDIVISION IMPROVEMENTS	1,286,349	0	0	(1,286,349)	(100.0)%
SUB-TOTAL EXPENSES		\$14,099,201	\$12,394,232	\$11,748,565	(\$2,350,636)	(16.7)%
199	GENERAL & ADMIN. EXPENSE	\$888,628	\$802,718	\$791,836	(\$96,792)	(10.9)%
199	RESERVE FOR CONTINGENCY	105,250	125,000	125,000	19,750	18.8%
199	CASH FORWARD SEPTEMBER 30	639,627	750,000	650,000	10,373	1.6%
TOTAL EXPENSES		\$15,732,706	\$14,071,950	\$13,315,401	(\$2,417,305)	(15.4)%

**TRANSPORTATION FUND REVENUE ESTIMATE FOR 2010/2011 FUND 111
PROPOSED BUDGET AS OF JULY 9, 2010**

#	ACCOUNT NAME	BUDGET AS OF 3/31/2010	2010/2011 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
325-101	CAPITAL IMPROVEMENT ASSESSMENT	\$10,000	\$75,000	\$75,000	\$65,000	650.0%
329-090	OTHER LICENSES & PERMITS	70,000	55,000	55,000	(15,000)	(21.4)%
334-401	FDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	209,000	209,000	209,000	0	0.0%
335-420	CONSTITUTIONAL GAS TAX	1,514,477	1,520,000	1,550,000	35,523	2.3%
335-440	COUNTY GAS TAX	667,860	670,000	682,000	14,140	2.1%
341-300	SALE/MAPS AND PUBLICATIONS	14,000	14,000	14,000	0	0.0%
344-903	WATER/SEWER PAVING SYSTEMS	32,000	25,000	25,000	(7,000)	(21.9)%
349-003	PRD APPLICATION	5,000	2,500	2,500	(2,500)	(50.0)%
349-010	REIMBURSEMENT MPO	50,000	50,000	50,000	0	0.0%
361-100	INTEREST INCOME	96,000	85,000	85,000	(11,000)	(11.5)%
361-110	INTEREST - ASSESSMENTS	10,000	10,000	10,000	0	0.0%
369-900	OTHER MISC. INCOME	20,000	20,000	20,000	0	0.0%
369-940	REIMBURSEMENTS	325,000	275,000	275,000	(50,000)	(15.4)%
369-943	TRAFFIC SIGN PRODUCTION	275,000	250,000	250,000	(25,000)	(9.1)%
369-947	REIMBURSEMENT - LETTERS OF CREDIT	58,651	0	0	(58,651)	(100.0)%
369-950	INTERDEPARTMENT REIMBURSE	300,121	275,000	275,000	(25,121)	(8.4)%
381-020	FUND TRANSFERS/G.F.	4,027,998	4,049,764	3,578,862	(449,136)	(11.2)%
381-020	FUND TRANSFERS/M.S.T.U.	4,923,108	4,949,711	4,374,164	(548,944)	(11.2)%
389-030	LESS 5% EST. RECEIPTS	(164,917)	(163,025)	(165,125)	(208)	0.1%
389-040	CASH FORWARD - OCTOBER 1	3,289,408	1,700,000	1,950,000	(1,339,408)	(40.7)%
TOTAL REVENUES		\$15,732,706	\$14,071,950	\$13,315,401	(\$2,417,305)	(15.4)%

**EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2010/2011 FUND 114
PROPOSED BUDGET AS OF JULY 9, 2010**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2010	2010/2011 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	\$14,614,268	\$14,891,858	\$14,602,265	(\$12,003)	(0.1)%
120	FIRE RESCUE - BENEFITS	6,949,754	7,437,559	7,066,599	116,845	1.7 %
120	FIRE RESCUE - OPERATING	3,873,710	3,770,795	3,757,103	(116,607)	(3.0)%
120	FIRE RESCUE - CAPITAL	1,752,399	0	0	(1,752,399)	(100.0)%
120	FIRE RESCUE - OTHER USES	1,279,565	1,079,565	1,053,411	(226,154)	(17.7)%
120	STATE FOREST SERVICE	13,822	13,822	13,822	0	0.0 %
TOTAL EXPENSES		\$28,483,518	\$27,193,599	\$26,493,200	(\$1,990,318)	(7.0)%

**EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2010/2011 FUND 114
PROPOSED BUDGET AS OF JULY 9, 2010**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2010	2010/2011 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	\$22,963,056	\$19,960,423	\$19,960,423	(\$3,002,633)	(13.1)%
311-020	DELINQUENT AD VALOREM TAXES	5,000	15,000	15,000	10,000	200.0 %
311-030	INTEREST TAX ROLL	10,000	5,000	5,000	(5,000)	(50.0)%
334-290	EMS GRANT	26,233	0	0	(26,233)	(100.0)%
335-230	FIREMANS SUPPLEMENTAL COMPENSATION	27,000	30,000	30,000	3,000	11.1 %
342-210	BURN PERMIT FEES	7,000	6,000	6,000	(1,000)	(14.3)%
342-220	FIRE PROTECTION SERVICES	195,000	195,000	195,000	0	0.0 %
342-230	FIRE SAFETY INSPECTION/PLAN REVIEW	125,000	135,000	135,000	10,000	8.0 %
342-310	ALS CHARGES	3,210,000	3,350,000	3,975,000	765,000	23.8 %
342-320	ALS SPECIAL EVENTS	3,000	4,000	4,000	1,000	33.3 %
361-100	INTEREST INCOME	216,000	205,000	205,000	(11,000)	(5.1)%
369-900	OTHER MISC. REVENUE	6,288	5,000	15,051	8,763	139.4 %
SUB-TOTAL		\$26,793,577	\$23,910,423	\$24,545,474	(\$2,248,103)	(8.4)%
389-030	LESS 5% EST. RECEIPTS	(\$1,330,867)	(\$1,195,521)	(\$1,227,274)	\$103,593	(7.8)%
389-040	CASH FORWARD - FUND RESERVES TO BALANCE	628,136	0	2,000,000	1,371,864	218.4 %
389-040	CASH FORWARD	2,392,672	1,500,000	1,175,000	(1,217,672)	(50.9)%
TOTAL REVENUES		\$28,483,518	\$24,214,902	\$26,493,200	(\$1,990,318)	(7.0)%

2010/11	PROPOSED MILLAGE	1.7148		
2009/10	MILLAGE	1.7148	2005/06 MILLAGE	1.9911
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

**2010/2011 PROPOSED BUDGET
 ENVIRONMENTALLY SENSITIVE LAND ACQUISITION BONDS
 FUND 225**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
225031-311010	CURRENT AD VALOREM TAX	\$1,154,028	\$962,856	(\$191,172)	-16.6%
225037-361100	INTEREST INCOME	35,000	20,000	(15,000)	-42.9%
225039-389030	LESS 5% EST. RECEIPTS	(59,451)	(49,143)	10,308	-17.3%
225039-389040	CASH FORWARD	1,200,433	125,000	(1,075,433)	-89.6%
TOTAL REVENUES		\$2,330,010	\$1,058,713	(\$1,271,297)	-54.6%

EXPENSES:

22511717-077110	PRINCIPAL-DEBT SERVICE	\$1,955,000	\$780,000	(\$1,175,000)	-60.1%
22511717-077210	INTEREST DEBT SERVICE	276,873	213,007	(63,866)	-23.1%
22511717-077310	OTHER DEBT SERVICE COSTS	20,000	10,000	(10,000)	-50.0%
22511786-099060	TRANSFER PROPERTY APPRAISER	28,137	25,706	(2,431)	-8.6%
22511786-099070	TRANSFER TAX COLLECTOR	50,000	30,000	(20,000)	-40.0%
TOTAL EXPENSES		\$2,330,010	\$1,058,713	(\$1,271,297)	-54.6%

2010/11 PROPOSED MILLAGE	0.0681
2009/10 MILLAGE	0.0725
2008/09 MILLAGE	0.1357
2007/08 MILLAGE	0.1357
2006/07 MILLAGE	0.1406
2005/06 MILLAGE	0.1789
2004/05 MILLAGE	0.2106
2003/04 MILLAGE	0.2344
2002/03 MILLAGE	0.2839
2001/02 MILLAGE	0.1947
2000/01 MILLAGE	0.2165
1999/00 MILLAGE	0.2396
1998/99 MILLAGE	0.2587
1997/98 MILLAGE	0.2710

**2010/2011 PROPOSED BUDGET
 LAND ACQUISITION BONDS - 2004 REFERENDUM
 FUND 245**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
245031-311010	CURRENT AD VALOREM TAX	\$5,020,419	\$4,818,777	(\$201,642)	-4.0%
245037-361100	INTEREST INCOME	24,947	26,000	1,053	4.2%
245039-389030	LESS 5% EST. RECEIPTS	(252,268)	(242,239)	10,029	-4.0%
245039-389040	CASH FORWARD	0	149,425	149,425	N/A
TOTAL REVENUES		\$4,793,098	\$4,751,963	(\$41,135)	-0.9%

EXPENSES:					
24511717-077110	PRINCIPAL-DEBT SERVICE	\$2,775,000	\$2,885,000	\$110,000	4.0%
24511717-077210	INTEREST DEBT SERVICE	1,838,662	1,727,663	(110,999)	-6.0%
24511717-077310	OTHER DEBT SERVICE COSTS	20,000	10,000	(10,000)	-50.0%
24511717-099060	TRANSFER PROPERTY APPRAISER	59,436	54,300	(5,136)	-8.6%
24511717-099070	TRANSFER TAX COLLECTOR	50,000	50,000	0	0.0%
24511786-099920	CASH FORWARD-SEPTEMBER 30TH	50,000	25,000	(25,000)	-50.0%
TOTAL EXPENSES		\$4,793,098	\$4,751,963	(\$41,135)	-0.9%

2010/11 PROPOSED MILLAGE	0.3406
2009/10 MILLAGE	0.3154
2008/09 MILLAGE	0.2863
2007/08 MILLAGE	0.2725
2006/07 MILLAGE	0.2702



NON – AD VALOREM



**2010/2011 PROPOSED BUDGET
SOLID WASTE DISPOSAL DISTRICT
FUND 411**

REVENUES:	2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-410 GARBAGE/SOLID WASTE SALES	\$35,000	\$50,000	\$15,000	42.9%
343-420 DEMOLITION CHARGES	1,050,000	835,000	(215,000)	-20.5%
343-430 TIRE DUMPING CHARGES	17,000	20,000	3,000	17.6%
343-450 RECYCLING SALES	480,000	450,000	(30,000)	-6.3%
343-460 CHIPPED TREE DEBRIS SALES	4,000	3,000	(1,000)	-25.0%
343-470 SEPTAGE/SLUDGE DISPOSAL	135,000	125,000	(10,000)	-7.4%
343-920 LOT CLEARING REVENUE	125,000	100,000	(25,000)	-20.0%
347-294 RENTALS - BUILDINGS	72,000	74,000	2,000	2.8%
361-110 INTEREST-INVESTMENTS	550,000	375,000	(175,000)	-31.8%
325-201 SERVICE ASSESSMENTS	7,628,786	7,706,552	77,766	1.0%
363-140 LANDFILL ASSESSMENTS	275,000	225,000	(50,000)	-18.2%
369-940 REIMBURSEMENTS	30,000	30,000	0	0.0%
389-030 LESS 5% EST. RECEIPTS	(520,089)	(499,678)	20,411	-3.9%
389-040 CASH FORWARD - OCT. 1	987,807	1,219,978	232,171	23.5%
TOTAL REVENUES	\$10,869,504	\$10,713,852	(\$155,652)	-1.4%

EXPENSES:

209 REFUSE COLLECTION/WASTE RECOVERY *	\$1,060,035	\$1,153,781	\$93,746	8.8%
217 LANDFILL	10,120,949	9,504,383	(616,566)	-6.1%
255 RECYCLING	6,433,020	3,829,388	(2,603,632)	-40.5%
SUB-TOTAL EXPENSES	\$17,614,004	\$14,487,552	(\$3,126,452)	-17.7%
LESS CAPITAL OUTLAY	(6,744,500)	(3,773,700)	2,970,800	-44.0%
TOTAL EXPENSES	\$10,869,504	\$10,713,852	(\$155,652)	-1.4%

COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)	\$28.13	\$28.09	(\$0.04)
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)	\$40.38	\$40.38	\$0.00
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)	\$64.61	\$64.61	\$0.00
READINESS-TO-USE FEE - (W.G.U)	\$17.10	\$17.10	\$0.00
NUMBER OF W.G.U.'s	220,981	222,973	1,992

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

* - KEEP INDIAN RIVER BEAUTIFUL (\$40,641) INCLUDED IN REFUSE COLLECTION/WASTE RECOVERY BUDGET

FY 2010/2011 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	\$400	\$80	\$600	\$500	\$100	\$10	\$20	\$70	\$120
363-120	SERVICE ASSESSMENTS	69,450	5,058	3,104	55,752	374	3,374	837	1,407	3,952
381-020	FUND TRANSFERS IN	0	0	0	0	0	0	0	0	0
389-030	LESS 5% EST. RECEIPTS	(3,493)	(257)	(185)	(2,813)	(24)	(169)	(43)	(74)	(204)
389-040	CASH FORWARD-OCTOBER 1	11,055	2,410	105	18,131	163	248	309	1,161	2,334
	TOTAL	\$77,412	\$7,291	\$3,624	\$71,570	\$613	\$3,463	\$1,123	\$2,564	\$6,202

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.	1,027	116	178	1,079	14	0	14	31	94
099-910	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	0	0	0	0	0	0	0	0	0
099-940	COMMISSIONS & FEES	700	45	50	761	10	0	15	30	60
	TOTAL	\$77,412	\$7,291	\$3,624	\$71,570	\$613	\$3,463	\$1,123	\$2,564	\$6,202

PER PARCEL/ACRE CHARGE:

BUDGET 2010/11 - PER PARCEL/ACRE	\$25.00	\$18.00	\$8.00	\$23.00	\$11.00	N/A	\$27.00	\$21.00	\$19.00
BUDGET 2009/10 - PER PARCEL/ACRE	\$25.00	\$18.00	\$10.00	\$23.00	\$13.00	N/A	\$27.00	\$23.00	\$21.00
BUDGET 2008/09 - PER PARCEL/ACRE	\$25.00	\$18.00	\$10.00	\$23.00	\$13.00	N/A	\$27.00	\$23.00	\$21.00
BUDGET 2007/08 - PER PARCEL/ACRE	\$21.00	\$18.00	\$10.00	\$23.00	\$13.00	N/A	\$25.00	\$23.00	\$21.00
BUDGET 2006/07 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$23.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2005/06 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$23.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2004/05 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2003/04 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2002/03 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2001/02 - PER PARCEL/ACRE	\$21.00	\$18.00	\$13.00	\$22.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
BUDGET 2000/01 - PER PARCEL/ACRE	\$19.00	\$18.00	\$13.00	\$21.00	\$15.00	N/A	\$25.00	\$24.00	\$21.00
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

FY 2010/2011 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	\$140	\$120	\$160	\$50	\$1,200	\$80	\$40	\$25	\$80
363-120	SERVICE ASSESSMENTS	4,658	11,144	760	1,120	11,690	1,342	3,280	2,128	6,972
381-020	FUND TRANSFERS IN	0	0	0	0	0	0	0	0	0
389-030	LESS 5% EST. RECEIPTS	(240)	(563)	(46)	(59)	(645)	(71)	(166)	(108)	(353)
389-040	CASH FORWARD-OCTOBER 1	2,228	4,556	2,289	468	6,616	732	769	773	0
	TOTAL	\$6,786	\$15,257	\$3,163	\$1,579	\$18,861	\$2,083	\$3,923	\$2,818	\$6,699

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	5,552
034910	LEGAL ADS	90	70	45	50	90	90	50	45	100
099060	BUD. TRANS. PROP. APPR.	125	182	270	32	551	28	38	21	145
099910	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0
099920	CASH FORWARD-SEPT. 30	0	0	0	0	0	0	0	0	642
099940	COMMISSIONS & FEES	60	150	30	30	300	30	40	25	160
	TOTAL	\$6,786	\$15,257	\$3,163	\$1,579	\$18,861	\$2,083	\$3,923	\$2,818	\$6,699

PER PARCEL/ACRE CHARGE:

BUDGET 2010/11 - PER PARCEL/ACRE	\$17.00	\$28.00	\$1.00	\$16.00	\$10.00	\$22.00	\$40.00	\$38.00	\$21.00
BUDGET 2009/10 - PER PARCEL/ACRE	\$19.00	\$28.00	\$1.50	\$18.00	\$12.00	\$24.00	\$40.00	\$38.00	\$21.00
BUDGET 2008/09 - PER PARCEL/ACRE	\$19.00	\$28.00	\$1.50	\$18.00	\$12.00	\$24.00	\$40.00	\$38.00	\$21.00
BUDGET 2007/08 - PER PARCEL/ACRE	\$19.00	\$28.00	\$1.50	\$18.00	\$12.00	\$24.00	\$38.00	\$29.00	\$21.00
BUDGET 2006/07 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$14.00	\$25.00	\$38.00	\$29.00	\$0.00
BUDGET 2005/06 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$14.00	\$25.00	\$38.00	\$29.00	\$0.00
BUDGET 2004/05 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	\$0.00
BUDGET 2003/04 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 2002/03 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 2001/02 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
BUDGET 2000/01 - PER PARCEL/ACRE	\$19.00	\$28.00	\$2.00	\$19.00	\$15.00	\$25.00	\$34.00	\$27.00	N/A
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

2010/2011 PROPOSED BUDGET
 EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
 FUND 171

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
171-000-363-120.00	SERVICE ASSESSMENT	\$2,100	\$1,400	(\$700)	-33.3%
171-000-389-030.00	LESS 5% ESTIMATED RECEIPTS	(105)	(70)	35	-33.3%
	CASH FORWARD-OCTOBER 1	0	656	656	N/A
TOTAL REVENUES		\$1,995	\$1,986	(\$9)	-0.5%

EXPENSES:					
17128041-066340	DRAINAGE SYSTEMS	\$1,928	\$1,928	\$0	0.0%
17128041-099060	BUDG TRANSFER-PROPERTY APPR	52	43	(9)	-17.3%
17028081-099940	COMMISSIONS AND FEES	15	15	0	0.0%
TOTAL EXPENSES		\$1,995	\$1,986	(\$9)	-0.5%

\$10.00 PER PARCEL ACRE IN 2010/2011
 \$15.00 PER PARCEL ACRE IN 2009/2010
 \$15.00 PER PARCEL ACRE IN 2008/2009
 \$15.00 PER PARCEL ACRE IN 2007/2008
 \$15.00 PER PARCEL ACRE IN 2006/2007
 \$15.00 PER PARCEL ACRE IN 2005/2006
 \$15.00 PER PARCEL ACRE IN 2004/2005
 \$15.00 PER PARCEL ACRE IN 2003/2004
 \$15.00 PER PARCEL ACRE IN 2002/2003

2010/2011 PROPOSED BUDGET
 VERO LAKE ESTATES M.S.B.U.
 FUND 185

		2009/2010	PROPOSED	INCREASE	% INCREASE
REVENUES:		BUDGET	2010/2011	(DECREASE)	(DECREASE)
185037-361100	INTEREST - INVESTMENTS C & CE	\$7,500	\$5,000	(\$2,500)	-33.3%
185036-363120	SERVICE ASSESSMENT	92,815	92,815	0	0.0%
185039-389030	LESS 5% ESTIMATED RECEIPTS	(5,016)	(4,891)	125	-2.5%
185039-389040	CASH FORWARD - OCT. 1	343,778	346,734	2,956	0.9%
TOTAL REVENUES		\$439,077	\$439,658	\$581	0.1%

EXPENSES:

18521441-034310	ELECTRIC SERVICES	\$11,919	\$12,500	\$581	4.9%
18521441-066340	DRAINAGE SYSTEMS	281,403	281,403	0	0.0%
18521441-099940	COMMISSION AND FEES	2,334	2,334	0	0.0%
18521481-099060	BUD. TRANSFER PROP. APPR.	2,384	2,384	0	0.0%
18524338-066510-99002	FLOOD CONTROL-VERO LAKE ESTATES	141,037	141,037	0	0.0%
TOTAL EXPENSES		\$439,077	\$439,658	\$581	0.1%

\$ 19.00 PER PARCEL ACRE IN 2010/11
 \$ 19.00 PER PARCEL ACRE IN 2009/10
 \$ 19.00 PER PARCEL ACRE IN 2008/09
 \$ 19.00 PER PARCEL ACRE IN 2007/08
 \$ 19.00 PER PARCEL ACRE IN 2006/07
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 \$ 19.00 PER PARCEL ACRE IN 2004/05
 \$ 19.00 PER PARCEL ACRE IN 2003/04
 \$ 19.00 PER PARCEL ACRE IN 2002/03
 \$ 19.00 PER PARCEL ACRE IN 2001/02
 \$ 17.00 PER PARCEL ACRE IN 2000/01
 \$ 17.00 PER PARCEL ACRE IN 1999/00
 \$ 17.00 PER PARCEL ACRE IN 1998/99
 \$ 17.00 PER PARCEL ACRE IN 1997/98
 \$ 15.00 PER PARCEL ACRE IN 1996/97
 \$ 15.00 PER PARCEL ACRE IN 1995/96
 \$ 15.00 PER PARCEL ACRE IN 1994/95
 \$ 15.00 PER PARCEL ACRE IN 1993/94



ENTERPRISE FUNDS



**2010/2011 PROPOSED BUDGET
GOLF COURSE
FUND 418**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-670	MISC. INCOME	\$3,000	\$3,000	\$0	0.0%
347-231	PRO SHOP SALES	230,000	220,000	(10,000)	-4.3%
347-232	9 HOLE CARD FEES	187,500	165,000	(22,500)	-12.0%
347-233	18 HOLE CARD FEES	575,000	524,498	(50,502)	-8.8%
347-234	9 HOLE NON-CARD FEES	95,000	85,000	(10,000)	-10.5%
347-235	18 HOLE NON-CARD FEES	384,032	340,000	(44,032)	-11.5%
347-236	9 HOLE CART FEES	95,000	90,000	(5,000)	-5.3%
347-237	18 HOLE CART FEES	810,000	800,000	(10,000)	-1.2%
347-238	PULL CART FEES	2,000	2,000	0	0.0%
347-239	ID CARD	105,000	101,000	(4,000)	-3.8%
347-241	JUNIOR FEES	2,500	2,500	0	0.0%
347-242	RANGE FEES	60,000	60,000	0	0.0%
347-246	COUPON	0	35,000	35,000	N/A
347-247	TWILIGHT PM	531,593	425,000	(106,593)	-20.1%
347-248	RAINCHECK REDEMPTIONS	(10,000)	(10,000)	0	0.0%
347-249	GOLF CLUB RENTALS	8,000	9,500	1,500	18.8%
347-250	HANDICAPPING SERVICE	9,000	7,000	(2,000)	-22.2%
347-251	TOURNAMENT FEE	75,000	75,000	0	0.0%
347-252	PGA PRO RATE	9,000	11,000	2,000	22.2%
347-254	DISCOUNT CARDS	7,500	7,500	0	0.0%
347-275	CAPITAL SURCHARGE	60,000	60,000	0	0.0%
361-100	INTEREST INCOME	10,000	5,000	(5,000)	-50.0%
362-012	SNACK BAR RENT	49,800	18,000	(31,800)	-63.9%
366-098	PROMOTIONS	1,017	1,000	(17)	-1.7%
389-030	LESS 5% EST. RECEIPTS	(164,997)	(151,850)	13,147	-8.0%
389-040	CASH FORWARD - OCT. 1	80,000	0	(80,000)	-100.0%
TOTAL REVENUES		\$3,214,945	\$2,885,148	(\$329,797)	-10.3%

EXPENSES:

221	OPERATIONS	\$1,498,200	\$1,272,059	(\$226,141)	-15.1%
236	CLUBHOUSE	1,716,745	1,575,925	(140,820)	-8.2%
236	CASH FORWARD-SEPT 30	0	37,164	37,164	N/A
SUB-TOTAL EXPENSES		\$3,214,945	\$2,885,148	(\$329,797)	-10.3%
LESS CAPITAL OUTLAY		0	0	0	N/A
TOTAL EXPENSES		\$3,214,945	\$2,885,148	(\$329,797)	-10.3%

**2010/2011 PROPOSED BUDGET
BUILDING DEPARTMENT
FUND 441**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE % INCREASE (DECREASE) (DECREASE)
322-010	BUILDING PERMITS - COUNTY	\$1,075,000	\$1,060,000	(\$15,000) -1.4%
322-011	BUILDING PERMITS - CITY	235,000	230,000	(5,000) -2.1%
322-030	PLAN EXAM FEE - COUNTY	90,000	60,000	(30,000) -33.3%
322-031	PLAN EXAM FEE - CITY	12,000	10,000	(2,000) -16.7%
329-050	COMPETENCY CARD FEES	45,000	20,000	(25,000) -55.6%
341-300	SALE/MAPS AND PUBLICATIONS	15,000	18,000	3,000 20.0%
354-013	UNLICENSED CONTRACTOR FINES	2,500	2,000	(500) -20.0%
361-100	INTEREST INCOME	77,500	37,500	(40,000) -51.6%
369-900	OTHER MISC. REVENUES	47,500	25,000	(22,500) -47.4%
389-030	LESS 5% ESTIMATED RECEIPTS	(79,975)	(73,125)	6,850 -8.6%
389-040	CASH FORWARD	512,543	395,441	(117,102) -22.8%
TOTAL REVENUES		\$2,032,068	\$1,784,816	(\$247,252) -12.2%

EXPENSES:

	SALARY AND BENEFITS	\$1,383,620	\$1,209,385	(\$174,235) -12.6%
	EXPENSES	653,080	575,431	(77,649) -11.9%
SUB-TOTAL EXPENSES		\$2,036,700	\$1,784,816	(\$251,884) -12.4%
	LESS CAPITAL OUTLAY	(4,632)	0	4,632 -100.0%
TOTAL EXPENSES		\$2,032,068	\$1,784,816	(\$247,252) -12.2%

**2010/2011 PROPOSED BUDGET
UTILITY SERVICES
FUND 471**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-310	WATER SALES	\$13,500,000	\$12,820,000	(\$680,000)	-5.0%
343-340	METER INSTALLATIONS	75,000	52,000	(23,000)	-30.7%
343-370	HYDRANT MAINTENTANCE TAX	0	0	0	N/A
343-470	SEPTAGE/SLUDGE DISPOSAL	270,000	285,000	15,000	5.6%
343-490	GREASE DISPOSAL	5,000	15,000	10,000	200.0%
343-510	SEWER SALES	12,200,000	11,900,000	(300,000)	-2.5%
343-530	RECLAIMED WATER SALES	10,000	133,000	123,000	1230.0%
343-540	PENALTIES	485,000	500,000	15,000	3.1%
SERVICE CHARGES:					
343-350	WATER TAP FEES	22,000	22,000	0	0.0%
343-520	SEWER TAP FEES	5,000	1,000	(4,000)	-80.0%
343-550	RECONNECT FEES	200,000	200,000	0	0.0%
343-610	SERVICE CHARGES	5,000	20,000	15,000	300.0%
343-660	INSPECTION FEES	10,000	4,000	(6,000)	-60.0%
343-680	SERVICE APPLICATION FEES	150,000	150,000	0	0.0%
343-690	COURT RECORDING FEES	12,000	12,000	0	0.0%
343-670	MISCELLANEOUS INCOME	35,000	30,000	(5,000)	-14.3%
361-100	INTEREST INCOME	1,000,000	650,000	(350,000)	-35.0%
362-011	RADIO TOWER RENT	192,000	192,000	0	0.0%
369-900	OTHER MISC. REVENUE	10,000	8,000	(2,000)	-20.0%
369-940	REIMBURSEMENTS	5,000	5,000	0	0.0%
389-030	LESS 5% EST. RECEIPTS	(1,409,550)	(1,349,950)	59,600	-4.2%
389-040	CASH FORWARD - OCT. 1	12,922,837	12,827,156	(95,681)	-0.7%
TOTAL REVENUES		\$39,704,287	\$38,476,206	(\$1,228,081)	-3.1%

EXPENSES:

218	WASTEWATER TREATMENT	\$6,400,219	\$6,641,277	\$241,058	3.8%
219	WATER PRODUCTION	6,892,937	8,004,641	1,111,704	16.1%
235	GENERAL & ENGINEERING	6,061,933	3,835,416	(2,226,517)	-36.7%
257	SLUDGE	1,419,561	1,590,497	170,936	12.0%
265	CUSTOMER SERVICE	2,232,081	2,188,279	(43,802)	-2.0%
268	WASTEWATER COLLECTION	8,004,791	8,091,857	87,066	1.1%
269	WATER DISTRIBUTION	8,949,565	8,578,494	(371,071)	-4.1%
SUB-TOTAL EXPENSES		\$39,961,087	\$38,930,461	(\$1,030,626)	-2.6%
LESS CAPITAL OUTLAY		(256,800)	(454,255)	(197,455)	76.9%
TOTAL EXPENSES		\$39,704,287	\$38,476,206	(\$1,228,081)	-3.1%

2010/2011 PROPOSED BUDGET
 UTILITIES IMPACT FEE
 FUND 472

<u>REVENUES:</u>		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE % INCREASE (DECREASE) (DECREASE)
343-301	SEWER LINE EXTENSION FEES	\$55,000	\$25,000	(\$30,000) -54.5%
343-302	WATER LINE EXTENSION FEES	80,000	35,000	(45,000) -56.3%
343-630	SEWER IMPACT FEES	290,000	140,000	(150,000) -51.7%
343-650	WATER IMPACT FEES	290,000	140,000	(150,000) -51.7%
343-690	COURT RECORDING FEES	8,000	6,000	(2,000) -25.0%
361-100	INTEREST INCOME	1,050,000	350,000	(700,000) -66.7%
389-030	LESS 5% EST. RECEIPTS	(88,650)	(34,800)	53,850 -60.7%
TOTAL REVENUES		\$1,684,350	\$661,200	(\$1,023,150) -60.7%

EXPENSES:

CASH FORWARD		\$1,684,350	\$661,200	(\$1,023,150) -60.7%
TOTAL EXPENSES		\$1,684,350	\$661,200	(\$1,023,150) -60.7%

2010/2011 PROPOSED BUDGET
 FLEET MANAGEMENT
 FUND 501

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE % INCREASE (DECREASE) (DECREASE)
369-940	MISCELLANEOUS REVENUE	\$120,000	\$85,000	(\$35,000) -29.2%
395-010	AUTO. MAINTENANCE	170,000	150,000	(20,000) -11.8%
395-011	HEAVY EQUIPMENT MAINTENANCE	680,291	625,000	(55,291) -8.1%
395-012	OTHER EQUIPMENT MAINTENANCE	42,500	42,500	0 0.0%
395-013	FUEL	2,250,000	2,150,000	(100,000) -4.4%
361-100	INTEREST EARNINGS	8,000	2,000	(6,000) -75.0%
369-945	FUEL TAX REIMBURSEMENT	100,000	85,000	(15,000) -15.0%
389-040	CASH FORWARD	40,525	75,000	34,475 85.1%
TOTAL REVENUE		\$3,411,316	\$3,214,500	(\$196,816) -5.8%

EXPENSES:

	SALARIES AND BENEFITS	\$533,138	\$538,547	\$5,409 1.0%
	EXPENSES	2,878,178	2,675,953	(202,225) -7.0%
SUB-TOTAL EXPENSES		\$3,411,316	\$3,214,500	(\$196,816) -5.8%
	LESS CAPITAL OUTLAY	0	0	0 N/A
TOTAL EXPENSES		\$3,411,316	\$3,214,500	(\$196,816) -5.8%

**2010/2011 PROPOSED BUDGET
 SELF INSURANCE
 FUND 502**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
395-020	INSURANCE CHARGES TO DEPTS.	\$3,600,000	\$3,300,000	(\$300,000)	-8.3%
395-023	WORKERS COMP. CHARGES	2,100,000	1,850,000	(250,000)	-11.9%
369-040	REIMBURSEMENTS	50,000	50,000	0	0.0%
361-100	INTEREST INCOME	100,000	60,000	(40,000)	-40.0%
389-030	LESS 5% EST. RECEIPTS	(292,500)	(263,000)	29,500	-10.1%
389-040	CASH FORWARD - OCTOBER 1	492,948	350,899	(142,049)	-28.8%
TOTAL REVENUES		\$6,050,448	\$5,347,899	(\$702,549)	-11.6%

EXPENSES:

	RISK MANAGEMENT OPERATIONS	\$336,840	\$329,205	(\$7,635)	-2.3%
	INSURANCE COVERAGES	4,120,411	3,422,084	(698,327)	-16.9%
	INSURANCE CLAIMS	1,589,562	1,596,610	7,048	0.4%
	CASH FORWARD-SEPT 30	3,635	0	(3,635)	-100.0%
	SUB-TOTAL EXPENSES	\$6,050,448	\$5,347,899	(\$702,549)	-11.6%
	LESS CAPITAL OUTLAY	0	0	0	N/A
	TOTAL EXPENSES	\$6,050,448	\$5,347,899	(\$702,549)	-11.6%

2010/2011 PROPOSED BUDGET
 EMPLOYEE HEALTH INSURANCE
 FUND 504

<u>REVENUES:</u>		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE % INCREASE (DECREASE) (DECREASE)
381-020	FUND TRANSFER IN	\$55,017	\$55,298	\$281 0.5%
395-020	INSURANCE CHARGES	13,834,529	13,849,623	15,094 0.1%
TOTAL REVENUES		\$13,889,546	\$13,904,921	\$15,375 0.1%

EXPENSES:

	SALARIES AND BENEFITS	\$73,356	\$73,731	\$375 0.5%
	INSURANCE CLAIMS	13,816,190	13,831,190	15,000 0.1%
TOTAL EXPENSES		\$13,889,546	\$13,904,921	\$15,375 0.1%

2010/2011 PROPOSED BUDGET
 GEOGRAPHIC INFO SYSTEMS DEPT
 FUND 505

REVENUES:	2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
INTERDEPARTMENTAL CHARGES	\$760,815	\$450,000	(\$310,815)	-40.9%
CASH FORWARD	0	267,915	267,915	N/A
TOTAL REVENUES	\$760,815	\$717,915	(\$42,900)	-5.6%

EXPENSES:

SALARIES & BENEFITS	\$231,479	\$280,796	\$49,317	21.3%
EXPENSES	534,636	447,119	(87,517)	-16.4%
RESERVE FOR CONTINGENCY	0	0	0	N/A
SUB-TOTAL EXPENSES	\$766,115	\$727,915	(\$38,200)	-5.0%
LESS CAPITAL OUTLAY	(5,300)	(10,000)	(4,700)	88.7%
TOTAL EXPENSES	\$760,815	\$717,915	(\$42,900)	-5.6%

**MISCELLANEOUS
FUNDS**



2010/2011 PROPOSED BUDGET
ROAD IMPROVEMENT FEES
FUND 101

<u>REVENUES:</u>	<u>2009/2010 BUDGET</u>	<u>PROPOSED 2010/2011</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE)</u>
INTEREST - INVESTMENTS	\$30,000	\$0	(\$30,000)	-100.0%
LESS 5% ESTIMATED RECEIPTS	(1,500)	0	1,500	-100.0%
CASH FORWARD-OCT. 1	1,000,000	0	(1,000,000)	-100.0%
TOTAL REVENUES	\$1,028,500	\$0	(\$1,028,500)	-100.0%

<u>EXPENSES:</u>				
DISTRICT I	\$0	\$0	\$0	N/A
DISTRICT II	1,028,500	0	(1,028,500)	-100.0%
DISTRICT IV	0	0	0	N/A
TOTAL EXPENSES	\$1,028,500	\$0	(\$1,028,500)	-100.0%

2010/2011 PROPOSED BUDGET
 NEW TRAFFIC IMPROVEMENT FEES
 FUND 102

<u>REVENUES:</u>	<u>2009/2010 BUDGET</u>	<u>PROPOSED 2010/2011</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE)</u>
IMPACT FEES - DISTRICT 1	\$850,000	\$300,000	(\$550,000)	-64.7%
IMPACT FEES - DISTRICT 2	2,200,000	700,000	(1,500,000)	-68.2%
IMPACT FEES - DISTRICT 3	750,000	250,000	(500,000)	-66.7%
FDOT ACCESS IMPROVEMENTS	200,000	0	(200,000)	-100.0%
INTEREST EARNINGS	375,000	200,000	(175,000)	-46.7%
LESS 5% ESTIMATED RECEIPTS	(208,750)	(72,500)	136,250	-65.3%
CASH FORWARD - OCTOBER 1	19,995,807	0	(19,995,807)	-100.0%
TOTAL REVENUES	\$24,162,057	\$1,377,500	(\$22,784,557)	-94.3%

<u>EXPENSES:</u>				
DISTRICT 1	\$868,843	\$330,600	(\$538,243)	-61.9%
DISTRICT 2	11,922,064	769,400	(11,152,664)	-93.5%
DISTRICT 3	11,369,150	275,500	(11,093,650)	-97.6%
OTHER PROFESSIONAL SERVICES	2,000	2,000	0	0.0%
TOTAL EXPENSES	\$24,162,057	\$1,377,500	(\$22,784,557)	-94.3%

2010/2011 PROPOSED BUDGET
 ADDITIONAL IMPACT FEES
 FUND 103

REVENUES:	2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
FRDAP GRANT - SOUTH COUNTY PARK	\$200,000	\$0	(\$200,000)	-100.0%
STATE LIBRARY GRANT	200,000	0	(200,000)	-100.0%
PARKS & RECREATION FEES	160,000	70,000	(90,000)	-56.3%
LIBRARY FEES	100,000	44,961	(55,039)	-55.0%
ADMINISTRATIVE FEES	80,000	35,000	(45,000)	-56.3%
INTEREST EARNINGS	100,000	80,000	(20,000)	-20.0%
LESS 5% ESTIMATED RECEIPTS	(22,000)	(7,498)	14,502	-65.9%
CASH FORWARD - OCTOBER 1	3,152,460	59,700	(3,092,760)	-98.1%
TOTAL REVENUES	\$3,970,460	\$282,163	(\$3,688,297)	-92.9%

EXPENSES:

113	WEST BRACKETT LIBRARY	\$689,433	\$0	(\$689,433)	-100.0%
204	ADMINISTRATIVE EXPENSES	190,775	189,874	(901)	-0.5%
210	PARKS & RECREATION FACILITIES	2,166,152	0	(2,166,152)	-100.0%
	RESERVE FOR CONTINGENCY	924,100	92,289	(831,811)	-90.0%
	TOTAL EXPENSES	\$3,970,460	\$282,163	(\$3,688,297)	-92.9%

2010/2011 PROPOSED BUDGET
 COURT FACILITIES FUND
 FUND 106

<u>REVENUES:</u>	<u>2009/2010 BUDGET</u>	<u>PROPOSED 2010/2011</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE)</u>
CASH FORWARD - OCTOBER 1	\$45,000	\$45,000	\$0	0.0%
<i>TOTAL REVENUES</i>	<i>\$45,000</i>	<i>\$45,000</i>	<i>\$0</i>	<i>0.0%</i>

EXPENSES:

<u>Facilities Management</u>					
10622019-034610	MAINTENANCE - BUILDINGS	\$45,000	\$45,000	\$0	0.0%
	<i>TOTAL EXPENSES</i>	<i>\$45,000</i>	<i>\$45,000</i>	<i>\$0</i>	<i>0.0%</i>

2010/2011 PROPOSED BUDGET
HOUSING AUTHORITY
FUND 107

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
107039-381020	GENERAL FUND TRANSFER	\$91,681	\$90,315	(\$1,366)	-1.5%
107039-381020	SECTION 8 - FUND TRANSFER	49,366	50,749	1,383	2.8%
107039-381020	NSP-FUND TRANSFER	0	3,933	3,933	N/A
TOTAL REVENUES		\$141,047	\$144,997	\$3,950	2.8%

EXPENSES:					
	SALARY AND BENEFITS	\$88,660	\$84,987	(\$3,673)	-4.1%
	SALARY & BENEFITS-NSP	0	3,933	3,933	N/A
	OPERATING EXPENSE	52,387	56,077	3,690	7.0%
TOTAL EXPENSES		\$141,047	\$144,997	\$3,950	2.8%

2010/2011 PROPOSED BUDGET
 RENTAL ASSISTANCE
 FUND 108

<u>REVENUES:</u>	2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
RENTAL REVENUES	\$1,870,530	\$2,065,194	\$194,664	10.4%
CASH FORWARD	49,366	49,494	128	0.3%
<i>TOTAL REVENUES</i>	<i>\$1,919,896</i>	<i>\$2,114,688</i>	<i>\$194,792</i>	<i>10.1%</i>

EXPENSES:

SALARY AND BENEFITS	\$182,260	\$179,098	(\$3,162)	-1.7%
OPERATING EXPENSE	1,687,270	1,883,541	196,271	11.6%
CAPITAL OUTLAY	1,000	1,300	300	30.0%
TRANSFERS - HOUSING AUTHORITY	49,366	50,749	1,383	2.8%
<i>TOTAL EXPENSES</i>	<i>\$1,919,896</i>	<i>\$2,114,688</i>	<i>\$194,792</i>	<i>10.1%</i>

**2010/2011 PROPOSED BUDGET
SECONDARY ROAD CONSTRUCTION
FUND 109**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
109031-312200	GASOLINE TAX	\$176,563	\$157,000	(\$19,563)	-11.1%
109031-312410	LOCAL OPTIONAL GAS TAX	3,012,187	3,313,710	301,523	10.0%
109033-331411-09808	FDOT LAP GRANT	300,000	0	(300,000)	-100.0%
109033-331702-10002	DEP TRANS FLORIDA GREENWAY GRANT	207,157	0	(207,157)	-100.0%
109033-334400	SCOP GRANT	41,896	0	(41,896)	-100.0%
109033-334403	FDOT COUNTY INCENTIVE GRANT	413,000	0	(413,000)	-100.0%
109037-361100	INTEREST INCOME	200,000	80,000	(120,000)	-60.0%
109039-389030	LESS 5% ESTIMATED RECEIPTS	(169,438)	(173,536)	(4,098)	2.4%
109038-369940	REIMBURSEMENTS (SR 60)	9,930,568	5,958,341	(3,972,227)	-40.0%
109039-389040	CASH FORWARD - OCT. 1	2,449,804	0	(2,449,804)	-100.0%
TOTAL REVENUES		\$16,561,737	\$9,335,515	(\$7,226,222)	-43.6%
EXPENSES:					
Department-Capital Projects					
214	OPERATING	\$2,415,140	\$1,523,102	(\$892,038)	-36.9%
214	ROAD PROJECTS	13,706,850	7,468,416	(6,238,434)	-45.5%
SUBTOTAL - CAPITAL PROJECTS		\$16,121,990	\$8,991,518	(\$7,130,472)	-44.2%
Department-Engineering					
244	SALARIES & BENEFITS	\$193,750	\$195,076	\$1,326	0.7%
244	OPERATING	9,913	8,813	(1,100)	-11.1%
SUBTOTAL - ENGINEERING		\$203,663	\$203,889	\$226	0.1%
Department-Real Estate Acquisition					
247	SALARIES & BENEFITS	\$142,088	\$47,633	(\$94,455)	-66.5%
247	OPERATING	93,996	92,475	(1,521)	-1.6%
SUBTOTAL - REAL ESTATE ACQUISITION		\$236,084	\$140,108	(\$95,976)	-40.7%
TOTAL EXPENSES		\$16,561,737	\$9,335,515	(\$7,226,222)	-43.6%

2010/2011 PROPOSED BUDGET
 SPECIAL LAW ENFORCEMENT
 FUND 112

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
112035-358220	CONFISCATED PROPERTY	\$115,282	\$0	(\$115,282)	-100.0%
TOTAL REVENUES		\$115,282	\$0	(\$115,282)	-100.0%

EXPENSES:

11260086-099040	SHERIFF - LAW ENFORCEMENT	\$115,282	\$0	(\$115,282)	-100.0%
TOTAL EXPENSES		\$115,282	\$0	(\$115,282)	-100.0%

2010/2011 PROPOSED BUDGET
 PARKS DEVELOPMENT
 FUND 113

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
113039-389040	CASH FORWARD - OCT. 1	\$25,000	\$0	(\$25,000)	-100.0%
TOTAL REVENUES		\$25,000	\$0	(\$25,000)	-100.0%

EXPENSES:

11321072-034750	MAINTENANCE-DUNES	\$25,000	\$0	(\$25,000)	-100.0%
TOTAL EXPENSES		\$25,000	\$0	(\$25,000)	-100.0%

2010/2011 PROPOSED BUDGET
 TREE ORDINANCE FINES
 FUND 117

<u>REVENUES:</u>		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
117039-389040	CASH FORWARD - OCT. 1	\$50,000	\$50,000	\$0	0.0%
TOTAL REVENUES		\$50,000	\$50,000	\$0	0.0%

EXPENSES:

11721072-035340	LANDSCAPING MATERIALS	\$50,000	\$50,000	\$0	0.0%
TOTAL EXPENSES		\$50,000	\$50,000	\$0	0.0%

**2010/2011 PROPOSED BUDGET
TOURIST DEVELOPMENT FUND
FUND 119**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
119031-312110	DIST. II-LOC. OPT. RESORT TAX-IRC	\$325,000	\$305,000	(\$20,000)	-6.2%
119031-312111	DIST. I-LOC. OPT. RESORT TAX-VB	190,000	210,000	20,000	10.5%
119037-361100	INTEREST INCOME	17,500	10,000	(7,500)	-42.9%
119039-389030	LESS 5% ESTIMATED RECEIPTS	(26,625)	(26,250)	375	-1.4%
119039-389040	CASH FORWARD - OCT. 1	416,892	130,000	(286,892)	-68.8%
TOTAL REVENUES		\$922,767	\$628,750	(\$294,017)	-31.9%

EXPENSES:

DISTRICT I:

11914472-088750	CHAMBER OF COMMERCE, INC.	\$167,421	\$70,085	(\$97,336)	-58.1%
11916275	DODGERTOWN	350,000	55,000	(295,000)	-84.3%
11914472-088890	VERO HERITAGE, INC.	12,338	12,000	(338)	-2.7%
TOTAL DISTRICT I		\$529,759	\$137,085	(\$392,674)	-74.1%

DISTRICT II:

11914572-088270	CULTURAL COUNCIL OF IRC	\$59,755	\$60,000	\$245	0.4%
11914572-088340	TREASURE COAST SPORTS COMM.	92,314	112,000	19,686	21.3%
11914572-088750	CHAMBER OF COMMERCE	220,939	313,099	92,160	41.7%
11914572-088750	TC INTERNAT'L KAYAK & CANOE FEST.	20,000	0	(20,000)	-100.0%
11914572-088750	HISTORICAL SOCIETY	0	6,566	6,566	N/A
TOTAL DISTRICT II		\$393,008	\$491,665	\$98,657	25.1%
TOTAL EXPENSES		\$922,767	\$628,750	(\$294,017)	-31.9%

2010/2011 PROPOSED BUDGET
 911 SURCHARGE
 FUND 120

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
120033-335220	WIRELESS 911 FEE	\$250,000	\$320,000	\$70,000	28.0%
120033-335225	NONWIRELESS 911	430,000	420,000	(10,000)	-2.3%
120039-389030	LESS 5% ESTIMATED RECEIPTS	(34,000)	(37,000)	(3,000)	8.8%
120039-389040	CASH FORWARD-OCTOBER 1ST	149,177	1,232,540	1,083,363	726.2%
TOTAL REVENUES		\$795,177	\$1,935,540	\$1,140,363	143.4%

EXPENSES:

WIRELESS 911:

132	SALARIES & BENEFITS	\$47,631	\$47,858	\$227	0.5%
132	OPERATING EXPENSES	15,550	14,050	(1,500)	-9.6%
132	PRINCIPAL & INTEREST	0	97,828	97,828	N/A
132	CAPITAL	0	432,000	432,000	N/A
TOTAL WIRELESS 911		\$63,181	\$591,736	\$528,555	836.6%

COMMUNICATIONS CENTER:

133	SALARIES AND BENEFITS	\$73,071	\$73,169	\$98	0.1%
133	OPERATING EXPENSES	372,284	372,334	50	0.0%
133	PRINCIPAL & INTEREST	0	128,626	128,626	N/A
133	CAPITAL	93,500	576,534	483,034	516.6%
12060086-099040	SHERIFF-LAW ENFORCEMENT	193,141	193,141	0	0.0%
TOTAL COMMUNICATIONS CENTER		\$731,996	\$1,343,804	\$611,808	83.6%
TOTAL EXPENSES		\$795,177	\$1,935,540	\$1,140,363	143.4%

2010/2011 PROPOSED BUDGET
 DRUG ABUSE FUND
 FUND 121

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
121033-331692	SUBSTANCE ABUSE COUNCIL GRANT	\$25,979	\$27,686	\$1,707	6.6%
121033-331697	MACE GRANT	103,917	90,000	(13,917)	-13.4%
121035-354003	DRUG ABUSE ORD. 89-14	2,000	0	(2,000)	-100.0%
TOTAL REVENUES		\$131,896	\$117,686	(\$14,210)	-10.8%

EXPENSES:					
12111021-033190	OTHER PROFESSIONAL SERVICES	\$2,000	\$0	(\$2,000)	-100.0%
12111021-088930	SHERIFF DRUG TASK FORCE	129,896	90,000	(39,896)	-30.7%
12111062-088690	SUBSTANCE ABUSE COUNCIL GRANT	0	27,686	27,686	N/A
TOTAL EXPENSES:		\$131,896	\$117,686	(\$14,210)	-10.8%

2010/2011 PROPOSED BUDGET
 IRCLHAP/SHIP
 FUND 123

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
123033-334690	STATE HOUSING INITIATIVE	\$44,859	\$1,715,215	\$1,670,356	3723.6%
123034-346900	SHIP PARTICIPANTS RECEIPTS	50,000	75,000	25,000	50.0%
123034-361100	INTEREST INCOME	0	7,000	7,000	N/A
123039-389040	CASH FORWARD-OCT 1ST	980,723	71,687	(909,036)	-92.7%
TOTAL REVENUES		\$1,075,582	\$1,868,902	\$793,320	73.8%

EXPENSES:

	SALARIES AND BENEFITS	\$84,341	\$83,578	(\$763)	-0.9%
	OPERATING EXPENSES	141,241	70,109	(71,132)	-50.4%
	GRANTS & AIDS	850,000	1,715,215	865,215	101.8%
TOTAL EXPENSES		\$1,075,582	\$1,868,902	\$793,320	73.8%

2010/2011 PROPOSED BUDGET
 METRO PLAN ORGANIZATION
 FUND 124

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
124033-331422	METRO PLANNING ORG GRANT	\$607,657	\$529,743	(\$77,914)	-12.8%
124033-331401	SEC 5303 TRANSIT PLANNING GRANT	63,645	63,890	245	0.4%
124033-334400	STATE TRANSPORTATION GRANTS	75,188	0	(75,188)	-100.0%
TOTAL REVENUES		\$746,490	\$593,633	(\$152,857)	-20.5%

EXPENSES:					
	SALARIES AND BENEFITS	\$409,922	\$362,941	(\$46,981)	-11.5%
	OPERATING EXPENSES	80,725	62,799	(17,926)	-22.2%
12420415-033190	OTHER PROFESSIONAL SERVICES	187,200	167,893	(19,307)	-10.3%
	TRANSIT HUB PROJECT	68,643	0	(68,643)	-100.0%
TOTAL EXPENSES		\$746,490	\$593,633	(\$152,857)	-20.5%

2010/2011 PROPOSED BUDGET
 MULTI-JURISDICTION LAW ENFORCEMENT
 FUND 126

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
126035-358220	CONFISCATED PROPERTY	\$50,198	\$0	(\$50,198)	-100.0%
TOTAL REVENUES		\$50,198	\$0	(\$50,198)	-100.0%

EXPENSES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
12660021-099040	SHERIFF - LAW ENFORCEMENT	\$50,198	\$0	(\$50,198)	-100.0%
TOTAL EXPENSES		\$50,198	\$0	(\$50,198)	-100.0%

2010/2011 PROPOSED BUDGET
 NATIVE UPLANDS ACQUISITION FUND
 FUND 127

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
127039-389040	CASH FORWARD-OCT. 1	\$55,000	\$55,000	\$0	0.0%
TOTAL REVENUES		\$55,000	\$55,000	\$0	0.0%

EXPENSES:					
12721037-033490	OTHER CONTRACTUAL SVC.	\$40,000	\$40,000	\$0	0.0%
12721037-035290	OTHER OPERATING SUPPLIES	5,000	5,000	0	0.0%
12721037-035340	LANDSCAPING MATERIALS	6,000	6,000	0	0.0%
12721037-035380	HERBICIDES & INSECTICIDES	4,000	4,000	0	0.0%
TOTAL EXPENSES		\$55,000	\$55,000	\$0	0.0%

**2010/2011 PROPOSED BUDGET
BEACH RESTORATION FUND
FUND 128**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
128031-312110	DIST. II-LOC. OPT. RESORT TAX-IRC	\$325,000	\$305,000	(\$20,000)	-6.2%
128031-312111	DIST. I-LOC. OPT. RESORT TAX-VB	190,000	210,000	20,000	10.5%
128031-331390	NFWF GRANT	70,451	0	(70,451)	-100.0%
128033-366090-09812	SEBASTIAN INLET DIST. CONTRIBUTION	4,680,000	0	(4,680,000)	-100.0%
128033-334301-08003	DEP #07IR1 GRANT	519,629	0	(519,629)	-100.0%
128037-361100	INTEREST INCOME	45,000	45,000	0	0.0%
128039-381020	FUND TRANSFERS IN GF	178,959	116,407	(62,552)	-35.0%
128039-381020	FUND TRANSFERS IN OST	6,000,000	0	(6,000,000)	-100.0%
128039-389030	LESS 5% ESTIMATED RECEIPTS	(28,000)	(28,000)	0	0.0%
128039-389040	CASH FORWARD - OCT. 1	1,233,932	889,538	(344,394)	-27.9%
TOTAL REVENUES		\$13,214,971	\$1,537,945	(\$11,677,026)	-88.4%

EXPENSES:

	SALARIES AND BENEFITS	\$255,655	\$155,209	(\$100,446)	-39.3%
	OPERATING EXPENSES	82,967	82,736	(231)	-0.3%
12814472-033190-07808	SEA TURTLE HABITATS	109,312	0	(109,312)	-100.0%
12814472-033490-05079	SECTOR 7 MONITORING	250,000	200,000	(50,000)	-20.0%
12814472-033490-08003	SECTOR 1&2 POST CONST. MONITORING	1,042,037	400,000	(642,037)	-61.6%
12814472-033490-10001	EMERGENCY DUNE RESTORATION	250,000	250,000	0	0.0%
12814472-066510-05054	BEACH RESTORATION - SECTOR 3	11,225,000	450,000	(10,775,000)	-96.0%
TOTAL EXPENSES		\$13,214,971	\$1,537,945	(\$11,677,026)	-88.4%

2010/2011 PROPOSED BUDGET
 NEIGHBORHOOD STABILIZATION PLAN
 FUND 129

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
129033-331554-09129	CDBG NEIGHBORHOOD STBLZTN GRNT	\$4,671,360	\$3,933	(\$4,667,427)	-99.9%
TOTAL REVENUES		\$4,671,360	\$3,933	(\$4,667,427)	-99.9%

EXPENSES:

	SALARIES AND BENEFITS	\$78,354	\$0	(\$78,354)	-100.0%
	OPERATING EXPENSES	230,477	0	(230,477)	-100.0%
	OTHER CONTRACTUAL SERVICES	1,302,529	0	(1,302,529)	-100.0%
	CLOSING FUNDS	3,060,000	0	(3,060,000)	-100.0%
	TRANSFER FUNDS OUT	0	3,933	3,933	N/A
TOTAL EXPENSES		\$4,671,360	\$3,933	(\$4,667,427)	-99.9%

2010/2011 PROPOSED BUDGET
 FLORIDA BOATING IMPROVEMENT PROGRAM
 FUND 133

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
133033-334701	FRDAP GRANT	\$118,051	\$0	(\$118,051)	-100.0%
133033-335701	FL BOATING IMPROVEMENT PROGRAM	35,000	35,000	0	0.0%
133039-389040	CASH FORWARD - OCT. 1	200,000	0	(200,000)	-100.0%
TOTAL REVENUES		\$353,051	\$35,000	(\$318,051)	-90.1%

EXPENSES:					
13321072-066380	BOATING FACILITIES	\$35,000	\$35,000	\$0	0.0%
13321072-066510-3017	CIP - OSLO ROAD BOAT RAMP	318,051	0	(318,051)	-100.0%
TOTAL EXPENSES		\$353,051	\$35,000	(\$318,051)	-90.1%

2010/2011 PROPOSED BUDGET
LIBRARY BEQUEST FUND
FUND 134

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
134039-389040	CASH FORWARD	\$69,801	\$50,000	(\$19,801)	-28.4%
TOTAL REVENUES		\$69,801	\$50,000	(\$19,801)	-28.4%

EXPENSES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
13410971-035450	MAIN LIBRARY BOOKS	\$41,083	\$25,000	(\$16,083)	-39.1%
13411271-035450	NORTH COUNTY LIBRARY BOOKS	28,718	25,000	(3,718)	-12.9%
TOTAL EXPENSES		\$69,801	\$50,000	(\$19,801)	-28.4%

2010/2011 PROPOSED BUDGET
 DISABLED ACCESS PROGRAMS
 FUND 135

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
135039-389040	CASH FORWARD - OCT. 1	\$20,000	\$20,000	\$0	0.0%
TOTAL REVENUES		\$20,000	\$20,000	\$0	0.0%
EXPENSES:					
13510669-033190	OTHER PROFESSIONAL SERVICES	\$20,000	\$20,000	\$0	0.0%
TOTAL EXPENSES		\$20,000	\$20,000	\$0	0.0%

**2010/2011 PROPOSED BUDGET
INTERGOVERNMENTAL GRANTS
FUND 136**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
136033-331601-06813	HUD SHELTERPLUS CARE 509001	\$65,931	\$18,331	(\$47,600)	-72.2%
136033-331601-08802	HUD NEW HORIZONS 709001	65,235	65,235	0	0.0%
136033-331601-08804	HUD HMIS GRANT 709003	25,856	0	(25,856)	-100.0%
136033-331601-09802	HUD ALCOHOPE TRA GRANT 90801	34,742	0	(34,742)	-100.0%
136033-331601-09803	HUD COCWIDE TRA GRANT 90800	72,900	72,900	0	0.0%
136033-331601-09804	HUD FAMILY OPTIONS 90801	57,325	0	(57,325)	-100.0%
136033-331601-09805	HUD HMIS GRANT 90801	36,177	0	(36,177)	-100.0%
136033-331601-09806	HUD CRONIC TRA GRANT 90801	87,449	0	(87,449)	-100.0%
136033-331601-09807	HUD NEW HORIZONS 90801	115,425	0	(115,425)	-100.0%
136033-331601-10809	HUD COCWIDE GRANT 90901	0	25,856	25,856	N/A
136033-337700-10803	FIND - ENVIRONMENTAL LEARNING CEN	175,000	0	(175,000)	-100.0%
136033-331411-09813	FTA ARRA GRANT - TRANSIT ADMIN	2,281,044	0	(2,281,044)	-100.0%
TOTAL REVENUES		\$3,017,084	\$182,322	(\$2,834,762)	-94.0%

EXPENSES:

13616364-036730-06813	HUD SHELTERPLUS CARE 509001	\$65,931	\$18,331	(\$47,600)	-72.2%
13616364-088871-08802	HUD NEW HORIZONS 2 GRANT C709001	65,235	65,235	0	0.0%
13616364-088871-08804	HUD HMIS GRANT B709003	25,856	0	(25,856)	-100.0%
13616364-036730-09802	HUD ALCOHOPE TRA GRANT 90801	34,742	0	(34,742)	-100.0%
13616364-088871-09803	HUD COCWIDE TRA GRANT 90800	72,900	72,900	0	0.0%
13616364-088871-09804	HUD FAMILY OPTIONS 90801	57,325	0	(57,325)	-100.0%
13616364-088871-09805	HUD HMIS GRANT 90801	36,177	0	(36,177)	-100.0%
13616364-088871-09806	HUD CRONIC TRA GRANT 90801	87,449	0	(87,449)	-100.0%
13616364-088871-09807	HUD NEW HORIZONS 90801	115,425	0	(115,425)	-100.0%
13616364-088871-10809	HUD SUPPORTIVE HOUSING 90901	0	25,856	25,856	N/A
13617372-088850-10803	FIND ENVIRONMENTAL LEARNING CEN	175,000	0	(175,000)	-100.0%
13622019-066510-09813	ARRA SRA TRANSIT ADMIN BLDG	2,281,044	0	(2,281,044)	-100.0%
TOTAL EXPENSES		\$3,017,084	\$182,322	(\$2,834,762)	-94.0%

2010/2011 PROPOSED BUDGET
 TRAFFIC EDUCATION PROGRAM
 FUND 137

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
137035-354017	TRAFFIC EDUCATION FINE	\$45,000	\$0	(\$45,000)	-100.0%
TOTAL REVENUES		\$45,000	\$0	(\$45,000)	-100.0%
EXPENSES:					
13711041-088001	TRAFFIC EDUCATION EXPENSES	\$45,000	\$0	(\$45,000)	-100.0%
TOTAL EXPENSES		\$45,000	\$0	(\$45,000)	-100.0%

2010/2011 PROPOSED BUDGET
 CDBG DISASTER RECOVERY/HHR GRANT
 FUND 138

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
138033-331555-08807	CDBG HURRICANE WILMA	\$121,328	\$0	(\$121,328)	-100.0%
138033-334502	SHIP HURRICANE HOUSING RELIEF	360,000	0	(360,000)	-100.0%
TOTAL REVENUES		\$481,328	\$0	(\$481,328)	-100.0%

EXPENSES:

13813054-033190-08807	OTHER PROF. SERVICES-CDBG WILMA	\$3,747	\$0	(\$3,747)	-100.0%
13813054-033490-08807	OTHER CONT. SERVICES-CDBG WILMA	116,402	0	(116,402)	-100.0%
13813054-034910-08807	LEGAL ADS-CDBG WILMA	179	0	(179)	-100.0%
13813054-035110-08807	ALL OFFICE SUPPLIES-CDBG WILMA	1,000	0	(1,000)	-100.0%
13822869-033190	OTHER PROFESSIONAL SERVICES	5,000	0	(5,000)	-100.0%
13822869-035110	OFFICE SUPPLIES	5,000	0	(5,000)	-100.0%
13822869-036990	INTER-DEPT CHARGES	50,000	0	(50,000)	-100.0%
13822869-088952	BY THE RIVER GRANT	300,000	0	(300,000)	-100.0%
TOTAL EXPENSES		\$481,328	\$0	(\$481,328)	-100.0%

2010/2011 PROPOSED BUDGET
 COURT FACILITY SURCHARGE FUND
 FUND 140

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
140034-348350	CIRCUIT CIVIL COURT FACILITY FEE	\$132,000	\$175,000	\$43,000	32.6%
140037-361100	INTEREST EARNINGS	1,500	2,000	500	33.3%
TOTAL REVENUES		\$133,500	\$177,000	\$43,500	32.6%

EXPENSES:					
14090185-033190	GUARDIAN AD LITEM	\$44,885	\$45,115	\$230	0.5%
14090302-088380	STATE ATTORNEY	55,744	57,416	1,672	3.0%
14090403-088390	PUBLIC DEFENDER	3,338	3,471	133	4.0%
14019981-099920	CASH FORWARD - SEPTEMBER 30	29,533	70,998	41,465	140.4%
TOTAL EXPENSES		\$133,500	\$177,000	\$43,500	32.6%

2010/2011 PROPOSED BUDGET
 ADDITIONAL COURT COSTS FUND
 FUND 141

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
141034-348540	ADDITIONAL COURT COSTS	\$115,271	\$72,609	(\$42,662)	-37.0%
141037-361100	INTEREST EARNINGS	2,000	2,000	0	0.0%
1419981-099920	CASH FORWARD-SEPTEMBER 30	60,350	11,205	(49,145)	-81.4%
TOTAL REVENUES		\$177,621	\$85,814	(\$91,807)	-51.7%

EXPENSES:					
14190101-088400	COURT ADMINISTRATOR	\$130,621	\$61,611	(\$69,010)	-52.8%
14190664-033110	LEGAL AID SERVICES	47,000	24,203	(22,797)	-48.5%
TOTAL EXPENSES		\$177,621	\$85,814	(\$91,807)	-51.7%

2010/2011 PROPOSED BUDGET
 COURT TECHNOLOGY FUND
 FUND 142

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
142034-341100	RECORDING FEE	\$198,000	\$198,000	\$0	0.0%
142039-389040	CASH FORWARD-OCT. 1	0	47,800	47,800	N/A
TOTAL REVENUES		\$198,000	\$245,800	\$47,800	24.1%

EXPENSES:

14290101-088400	COURT ADMINISTRATOR	\$18,950	\$105,070	\$86,120	454.5%
14290302-088380	STATE ATTORNEY	92,494	71,354	(21,140)	-22.9%
14290403-088390	PUBLIC DEFENDER	70,480	69,376	(1,104)	-1.6%
14290185-033190	GUARDIAN AD LITEM	0	0	0	N/A
14219981-099920	CASH FORWARD - SEPTEMBER 30	16,076	0	(16,076)	-100.0%
TOTAL EXPENSES		\$198,000	\$245,800	\$47,800	24.1%

**2010/2011 PROPOSED BUDGET
DODGER BONDS
FUND 204**

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
204031-312007	LOCAL OPTION TOURIST TAX	\$343,333	\$343,333	\$0	0.0%
204033-335180	HALF CENT SALES TAX	445,781	448,702	2,921	0.7%
204033-335190	OTHER GENERAL GOVERNMENT	500,000	500,000	0	0.0%
204037-361100	INTEREST INCOME	18,500	12,000	(6,500)	-35.1%
204039-389030	LESS 5% ESTIMATED RECEIPTS	(65,381)	(65,202)	179	-0.3%
TOTAL REVENUES		\$1,242,233	\$1,238,833	(\$3,400)	-0.3%

EXPENSES:					
20411717-077110	PRINCIPAL DEBT SERVICE	\$585,000	\$605,000	\$20,000	3.4%
20411717-077210	INTEREST - DEBT SERVICE	642,233	618,833	(23,400)	-3.6%
20411717-077310	OTHER DEBT SERVICE COSTS	15,000	15,000	0	0.0%
TOTAL EXPENSES		\$1,242,233	\$1,238,833	(\$3,400)	-0.3%

FY 2010/2011 DEBT SERVICE	
AMOUNT OUTSTANDING 9/30/10	\$12,310,000
PRINCIPAL	\$605,000
INTEREST	\$618,833
TOTAL DEBT SERVICE	\$1,223,833

CAPITAL PROJECTS



2010/2011 PROPOSED BUDGET
DODGERTOWN CAPITAL RESERVE
FUND 308

<u>REVENUES:</u>		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
308039-389040	CASH FORWARD	\$1,701,452	\$0	(\$1,701,452)	-100.0%
TOTAL REVENUES		\$1,701,452	\$0	(\$1,701,452)	-100.0%

<u>EXPENSES:</u>		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
30816275-066510	DODGERTOWN COMPLEX	\$1,701,452	\$0	(\$1,701,452)	-100.0%
TOTAL EXPENSES		\$1,701,452	\$0	(\$1,701,452)	-100.0%

2010/2011 PROPOSED BUDGET
 OPTIONAL SALES TAX
 FUND 315

REVENUES:		2009/2010 BUDGET	PROPOSED 2010/2011	INCREASE (DECREASE)	% INCREASE (DECREASE)
315031-312610	OPTIONAL SALES TAX	\$13,322,861	\$12,000,000	(\$1,322,861)	-9.9%
315033-331400	FDOT LAP GRANT	1,144,433	0	(1,144,433)	-100.0%
315033-337306	SJRWMD EGRET MARSH	1,050,000	0	(1,050,000)	-100.0%
315037-361100	INTEREST INCOME	400,000	250,000	(150,000)	-37.5%
315038-369940	REIMBURSEMENTS	4,965,283	3,479,170	(1,486,113)	-29.9%
315039-389030	LESS 5% ESTIMATED RECEIPTS	(686,143)	(786,459)	(100,316)	14.6%
315039-389040	CASH FORWARD	12,722,360	0	(12,722,360)	-100.0%
TOTAL REVENUES		\$32,918,794	\$14,942,711	(\$17,976,083)	-54.6%

EXPENSES:

31519981-099210	FUND TRANSFERS OUT	\$6,000,000	\$0	(\$6,000,000)	-100.0%
31519981-099910	RESERVE FOR CONTINGENCY	765,461	600,000	(165,461)	-21.6%
315-120	FIRE SERVICES	1,500,000	0	(1,500,000)	-100.0%
315-208	COMMUNICATIONS EQUIP-ALL	2,200,000	0	(2,200,000)	-100.0%
315-210	PARKS	3,332,261	0	(3,332,261)	-100.0%
315-214	ROADS AND BRIDGES	10,567,433	13,942,711	3,375,278	31.9%
315-217	SANITARY LANDFILL	299,120	0	(299,120)	-100.0%
315-220	BLDG OPR - COUNTY BLDGS	2,885,166	0	(2,885,166)	-100.0%
315-243	STORMWATER PROJECTS	5,369,353	0	(5,369,353)	-100.0%
31519981-099920	CASH FORWARD	0	400,000	400,000	n/a
TOTAL EXPENSES		\$32,918,794	\$14,942,711	(\$17,976,083)	-54.6%

