



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

**AGENDA
2016/2017 FINAL BUDGET HEARING**

WEDNESDAY, SEPTEMBER 21, 2016 – 5:01 P.M.

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

COUNTY COMMISSIONERS

Bob Solari, Chairman	District 5	Jason E. Brown, County Administrator
Joseph E. Flescher, Vice Chairman	District 2	Dylan Reingold, County Attorney
Wesley S. Davis	District 1	Jeffrey R. Smith, Clerk of the Circuit
Peter D. O’Bryan	District 4	Court and Comptroller
Tim Zorc	District 3	

1. **CALL TO ORDER** **5:01 P.M.**
2. **INVOCATION** Jeffrey R. Smith, Clerk of the Circuit Court and Comptroller
3. **PLEDGE OF ALLEGIANCE** Commissioner Wesley S. Davis
4. **BUDGET OVERVIEW BY COUNTY ADMINISTRATOR, JASON E. BROWN**
5. **AD VALOREM FUNDS**
 - A. Ad Valorem Millage and Ad Valorem Budget (Read each fund separately and make motion for each fund after public input).

General Fund (Pages 13-15)

Proposed millage is 3.3602 and is 4.6% above rollback rate of 3.2125. The proposed budget is \$81,182,145.

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

M.S.T.U.

(Pages 19-20)

Proposed millage is 1.0733 and is 4.43% above rollback rate of 1.0278. The proposed budget is \$30,395,064.

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

Transportation Fund - (No Millage)

(Page 23)

Proposed budget is \$14,944,450.

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

Emergency Services District

(Page 27)

Proposed millage is 2.3010 and is 6.50% above rollback rate of 2.1605. The proposed budget is \$34,331,941.

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

Land Acquisition Bonds – 2004 Referendum

(Page 31)

Proposed millage is 0.3143 (rollback rate does not apply) and proposed budget amount is \$4,545,134.

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

Aggregate

Proposed millage is 5.8349 and is 5.12% above rollback rate of 5.5506.

6. **INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS**
SITTING AS SOLID WASTE DISPOSAL DISTRICT BOARD

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

(Page 35)

- A. Announce 2016/2017 Proposed Charge and Budget.
 - 1. \$64.13 per Residential Waste Generation Unit (\$102.61/House)
(0% increase from current year)
\$35.55 per Commercial Waste Generation Unit
(0% increase from current year)
Readiness-to-Use Fee \$20.49
(2.7% increase from current year)
Landfill Ash Product Disposal Fee \$19.51 per ton
(1.% increase from current year)
 - 2. \$13,141,095 Budget
- B. Receive comments from the Public.
- C. Consider any Proposed Amendments.
- D. Make a motion to adopt a resolution to approve non-ad valorem Residential and Commercial Waste Generation Unit Charge, Readiness-to-Use Fee and Landfill Ash Product Disposal Fee.
- E. Make a motion to adopt budget resolution.

7. ADOPTION OF NON-AD VALOREM ASSESSMENT CHARGES

(Pages 35-40)

A. Announce 2016/2017 proposed charge for each Non-Ad Valorem Assessment District.

<u>M.S.B.U.</u>	Charge Per Parcel Acre/Lot
1. Vero Lake Estates M.S.B.U.	\$50.00
2. East Gifford Stormwater M.S.B.U.	\$10.00
3. Oceanside Street Paving M.S.B.U.	\$415.00 ⁽¹⁾
<u>Street Lighting Districts</u>	
4.. Gifford	\$25.00
5. Laurelwood	\$36.00
6. Rockridge	\$8.00
7. Vero Highlands	\$36.00
8. Porpoise Point	\$11.00
9. Laurel Court	\$39.00
10. Tierra Linda	\$29.00
11. Vero Shores	\$24.00
12. Ixora Park	\$20.00
13. Royal Poinciana	\$39.00
14. Roseland Road	\$1.00
15. Whispering Pines	\$16.00
16. Moorings	\$10.00
17. Walker's Glen	\$22.00
18. Glendale Lakes	\$40.00
19. Floralton Beach	\$50.00
20. West Wabasso	\$21.00
21. Oceanside	\$57.00 ⁽¹⁾
22. Oslo Park	\$25.47 ⁽¹⁾

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

B. Receive comments from the Public.

C. Consider any Proposed Amendments and Calculate Revised Charge.

D. Make a motion to adopt a resolution to approve the Non-Ad Valorem Assessment charges.

8. APPROVE NON-AD VALOREM DOLLAR BUDGETS

A. Announce 2016/2017 Proposed Budget

1. Special Revenue Funds	\$27,057,189	
2. Other Debt Service Fund	\$1,048,166	
3. Capital Projects	\$26,349,675	
4. Enterprise Funds	\$47,082,750	Pages 43-46
5. Internal Service Funds	\$27,951,698	Pages 47-50

B. Receive comments from the Public.

C. Consider any Proposed Amendments.

D. Make a motion to adopt budget resolution.

10. ADJOURN

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

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

Anyone who needs a special accommodation for this meeting may contact the County's Americans with Disabilities Act (ADA) Coordinator at (772) 226-1223 at least 48 hours in advance of meeting. Anyone who needs special accommodation with a hearing aid for this meeting may contact the Board of County Commission Office at 772-226-1490 at least 20 hours in advance of the meeting.

2016/2017

***FINAL
BUDGET HEARING***

***SEPTEMBER 21, 2016
5:01 P.M.***



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***BUDGET AD
AND
COMPARISON
BY FUND***

BUDGET SUMMARY
INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 2016/17

THE PROPOSED OPERATING BUDGET EXPENDITURES OF INDIAN RIVER COUNTY ARE 10.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	MUNICIPAL SERVICE TAXING UNIT	TRANS- PORTATION FUND	EMERGENCY SERVICES DISTRICT	2004 LAND ACQUISITION BONDS	SOLID WASTE DISPOSAL DISTRICT	OTHER SPECIAL REVENUE FUNDS	OTHER DEBT SERVICE FUND	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
Millage Per \$1,000	3.3602	1.0733		2.3010	0.3143							
ESTIMATED REVENUES:												
Federal Sources	35,000	0	0	0	0	0	3,599,964	0	0	0	0	3,634,964
State Sources	4,598,522	8,533,000	2,758,200	47,500	0	0	2,622,935	500,000	125,000	0	0	19,185,157
Local Sources	6,367,838	12,283,765	682,126	5,755,392	5,000	1,853,506	9,984,713	603,333	15,400,000	247,000	200,000	53,382,673
Ad Valorem Taxes	51,015,979	9,000,051	0	28,572,335	4,771,836	0	0	0	0	0	0	93,360,201
Non-Ad Valorem Assessments	0	0	0	0	0	11,731,857	545,219	0	0	0	0	12,277,076
User Fees	0	0	0	0	0	0	0	0	38,373,790	26,294,524	64,668,314	
Sub-Total	62,017,339	29,816,816	3,440,326	34,375,227	4,776,836	13,585,363	16,752,831	1,103,333	15,525,000	38,620,790	26,494,524	246,508,385
Less 5% per F. S. 129.01(2)(b)	(3,100,867)	(1,490,841)	(158,266)	(1,718,761)	(238,842)	(679,268)	(530,648)	(55,167)	(770,000)	(1,931,040)	(229,750)	(10,903,450)
Net	58,916,472	28,325,975	3,282,060	32,656,466	4,537,994	12,906,095	16,222,183	1,048,166	14,755,000	36,689,750	26,264,774	235,604,935
Interfund Transfers	18,217,465	0	9,756,429	0	0	0	117,554	0	125,000	82,667	39,496	28,338,611
Cash Forward-October 1, 2016	4,048,208	2,069,089	1,905,961	1,675,475	7,140	235,000	10,717,452	0	11,469,675	10,310,333	1,647,428	44,085,761
TOTAL ESTIMATED REVENUES AND BALANCES	81,182,145	30,395,064	14,944,450	34,331,941	4,545,134	13,141,095	27,057,189	1,048,166	26,349,675	47,082,750	27,951,698	308,029,307
EXPENDITURES/EXPENSES:												
General Government	15,084,956	1,295,076	278,137	536,950	4,505,134	209,047	833,738	988,000	2,411,666	0	0	26,142,704
Public Safety	46,693,031	459,106	634,741	32,417,698	0	0	1,948,294	0	4,899,034	3,403,657	0	90,463,561
Physical Environment	193,425	130,257	0	0	0	12,908,425	170,000	0	719,579	39,145,497	0	53,267,183
Transportation	800,000	436,034	12,907,568	0	0	0	14,568,247	0	17,794,396	0	0	46,506,245
Economic Environment	432,221	0	0	0	0	0	0	0	0	0	0	432,221
Human Services	4,368,656	0	0	0	0	0	4,383,015	0	0	0	0	8,751,671
Internal Services	0	0	0	0	0	0	0	0	0	0	27,890,664	27,890,664
Culture/Recreation	5,824,547	4,178,606	0	0	0	0	4,479,844	0	400,000	2,722,557	0	17,605,554
Court Related Costs	279,934	0	0	0	0	0	619,726	0	0	0	0	899,660
Interfund Transfers	4,888,918	23,242,026	82,667	0	0	0	0	0	125,000	0	0	28,338,611
TOTAL EXPENDITURES/EXPENSES	78,565,688	29,741,105	13,903,113	32,954,648	4,505,134	13,117,472	27,000,864	988,000	26,349,675	45,271,711	27,890,664	300,288,074
Reserve for Contingencies	883,513	375,278	441,337	1,202,465	0	23,623	55,906	0	0	390,783	61,034	3,433,939
Cash Forward-September 30, 2017	1,732,944	278,881	600,000	174,828	40,000	0	419	60,166	0	1,420,256	0	4,307,294
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	81,182,145	30,395,064	14,944,450	34,331,941	4,545,134	13,141,095	27,057,189	1,048,166	26,349,675	47,082,750	27,951,698	308,029,307

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

- A. Initially proposed tax levy.....\$ 83,214,783
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....\$ 342,133
- C. Actual property tax levy.....\$ 82,872,650

This year's proposed tax levy.....\$ 88,588,365

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

Wednesday, September 21, 2016
at 5:01 p.m.

at

County Commission Chambers
1801 27th Street
Vero Beach, Florida 32960.

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

Proposed Budget Comparison by Fund

Fiscal Year 2015/16 and 2016/17

Fund Number and Description		FY 2015/16 Budget @ 3/31/16	FY 2016/17 Department Requests	FY 2016/17 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Ad Valorem Taxing Funds:						
001	General Fund	\$81,405,203	\$84,576,422	\$81,182,145	(\$223,058)	(0.27)%
004	Municipal Service Taxing Unit Fund	26,699,660	28,175,559	30,395,064	3,695,404	13.84 %
111	Transportation Fund	14,446,303	16,712,195	14,944,450	498,147	3.45 %
114	Emergency Services District	36,671,961	36,281,132	34,331,941	(2,340,020)	(6.38)%
245	2004 Land Acquisition Bonds	4,537,636	4,553,093	4,545,134	7,498	0.17 %
Total - Ad Valorem Taxing Funds:		\$163,760,763	\$170,298,401	\$165,398,734	\$1,637,971	1.00 %
Solid Waste Disposal District:						
(1) 411	Solid Waste Disposal District	\$13,137,435	\$13,144,778	\$13,141,095	\$3,660	0.03 %
Special Revenue Funds:						
102	New Traffic Improvement Fees	8,310,717	6,047,000	6,047,000	(2,263,717)	(27.24)%
103	Additional Impact Fees	5,562,038	1,776,074	1,776,957	(3,785,081)	(68.05)%
108	Section 8/Rental Assistance	2,276,311	2,261,294	2,258,602	(17,709)	(0.78)%
109	Secondary Road Construction	10,663,242	7,730,115	7,698,994	(2,964,248)	(27.80)%
112	Special Law Enforcement	30,000	30,000	0	(30,000)	(100.00)%
117	Tree Ordinance Fines	150,000	50,000	50,000	(100,000)	(66.67)%
119	Tourist Development Fund	813,990	868,200	868,200	54,210	6.66 %
120	911 Surcharge	832,025	922,379	927,589	95,564	11.49 %
123	IRCLHAP/SHIP	1,017,493	1,176,782	1,176,588	159,095	15.64 %
124	Metro Plan Organization	1,898,483	596,322	592,183	(1,306,300)	(68.81)%
126	Multi-jurisdiction Law Enforcement	141,814	0	0	(141,814)	(100.00)%
127	Native Uplands Acquisition	105,000	105,000	105,000	0	0.00 %
128	Beach Restoration	1,317,367	2,858,637	2,859,405	1,542,038	117.05 %
133	Florida Boating Improvement Prog.	567,771	190,100	190,100	(377,671)	(66.52)%
134	Library Bequest Fund	10,741	0	0	(10,741)	(100.00)%
135	Disabled Access Programs	20,000	20,000	20,000	0	0.00 %
136	Intergovernmental Grants	705,966	705,966	909,559	203,593	28.84 %
137	Traffic Education Program	60,000	38,460	61,350	1,350	2.25 %
140	Court Facility Surcharge Fund	370,452	141,185	170,000	(200,452)	(54.11)%
141	Additional Court Costs	116,340	122,876	122,876	7,536	6.53 %
142	Court Technology Fund	452,686	480,725	371,959	(80,727)	(17.83)%
145	Land Acquisition Series 2006	65,000	65,000	65,000	0	0.00 %
171	E. Gifford Stormwater M.S.B.U.	19,940	57	940	(19,000)	(95.29)%
179	Oceanside Streetlighting	2,467	2,242	2,281	(186)	(7.54)%
179	Oceanside Street Paving	14,000	14,225	14,474	474	3.39 %
180	Oslo Park Streetlighting	40,408	40,408	40,427	19	0.05 %
181	Gifford Streetlighting	127,456	77,456	77,470	(49,986)	(39.22)%
182	Laurelwood Streetlighting	7,463	7,463	8,667	1,204	16.13 %
183	Rockridge Streetlighting	3,627	3,627	3,631	4	0.11 %

Proposed Budget Comparison by Fund

Fiscal Year 2015/16 and 2016/17

Fund Number and Description		FY 2015/16 Budget @ 3/31/16	FY 2016/17 Department Requests	FY 2016/17 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Special Revenue Funds (continued):						
184	Vero Highlands Streetlighting	\$78,815	\$78,815	\$87,793	\$8,978	11.39 %
186	Porpoise Point Streetlighting	613	613	613	0	0.00 %
187	Single Streetlights	2,330	2,330	2,400	70	3.00 %
188	Laurel Court Streetlighting	1,123	1,123	1,235	112	9.97 %
189	Tierra Linda Streetlighting	2,571	2,571	2,882	311	12.10 %
190	Vero Shores Streetlighting	6,204	6,204	6,206	2	0.03 %
191	Ixora/Eastview Streetlighting	6,790	6,790	7,091	301	4.43 %
192	Royal Polciana Streetlighting	15,200	15,200	15,639	439	2.89 %
193	Roseland Streetlighting	3,167	3,167	1,830	(1,337)	(42.22)%
194	Whispering Pines Streetlighting	1,621	1,621	1,703	82	5.06 %
195	Moorings Streetlighting	18,878	18,878	18,889	11	0.06 %
196	Walker's Glen Streetlighting	2,084	2,084	2,084	0	0.00 %
197	Glendale Lakes Streetlighting	3,926	3,926	3,925	(1)	(0.03)%
198	Floralton Beach Streetlighting	2,574	2,574	2,571	(3)	(0.12)%
199	West Wabasso Streetlighting	7,979	7,979	7,489	(490)	(6.14)%
185	Vero Lake Estates M.S.B.U.	978,552	967,740	476,587	(502,965)	(51.40)%
Total - Special Revenue Funds:		\$36,834,224	\$27,453,208	\$27,057,189	(\$9,777,035)	(26.54)%
Other Debt Service Funds:						
204	Dodger Bonds	\$988,000	\$988,000	\$1,048,166	\$60,166	6.09 %
Capital Project Funds:						
308	Dodgertown Capital Reserve Fund	\$250,000	\$125,000	\$250,000	\$0	0.00 %
315	Optional One Cent Sales Tax	55,119,278	21,688,613	26,099,675	(29,019,603)	(52.65)%
Total - Capital Project Funds:		\$55,369,278	\$21,813,613	\$26,349,675	(\$29,019,603)	(52.41)%
Enterprise Funds:						
(1) 418	Golf Course	\$2,781,600	\$2,804,360	\$2,807,525	\$25,925	0.93 %
(1) 441	County Building Department	2,736,963	3,297,153	3,480,028	743,075	27.15 %
(1) 471	Utilities	38,953,805	39,491,210	39,432,422	478,617	1.23 %
(1) 472	Utilities-Impact Fee	971,850	971,850	1,362,775	390,925	40.22 %
Total - Enterprise Funds:		\$45,444,208	\$46,564,573	\$47,082,750	\$1,638,542	3.61 %
Internal Service Funds:						
(1) 501	Fleet Management	\$3,654,973	\$3,710,740	\$3,555,653	(\$99,320)	(2.72)%
(1) 502	Self-Insurance	4,563,769	4,651,576	4,649,602	85,833	1.88 %
(1) 504	Employee Health Insurance	16,601,454	16,603,938	18,153,528	1,552,074	9.35 %
(1) 505	GIS/ Information Technology	1,393,677	1,651,253	1,592,915	199,238	14.30 %
Total - Internal Service Funds:		\$26,213,873	\$26,617,507	\$27,951,698	\$1,737,825	6.63 %
Total - All Funds:		\$341,747,781	\$306,880,080	\$308,029,307	(\$33,718,474)	(9.87)%

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

*TAXING
DISTRICT
SUMMARY*

INDIAN RIVER COUNTY 2016/2017 TAXING DISTRICT SUMMARY

Ad Valorem Summary				
Ad Valorem Taxing Districts	2015/2016 Millage	2016/2017 Rollback Millage	2016/2017 Proposed Millage	% Above or Below Rollback
General Fund	3.3602	3.2125	3.3602	4.60 %
M.S.T.U.	1.0733	1.0278	1.0733	4.43 %
Emergency Services District	2.2551	2.1605	2.3010	6.50 %
Aggregate Millage	5.8001	5.5506	5.8349	5.12 %
Ad Valorem Tax - Voted				
G.O. Land Acquisition - 2004	0.3315	N/A	0.3143	N/A

Streetlighting District Assessments				
Streetlighting Districts	2015/2016 Per Parcel/ Acre/Lot Charge	2016/2017 Per Parcel/ Acre/Lot Charge	Increase Decrease	% Increase (Decrease)
Gifford	\$25.00	\$25.00	\$0.00	0.00 %
Laurelwood	\$30.00	\$36.00	\$6.00	20.00 %
Rockridge	\$8.00	\$8.00	\$0.00	0.00 %
Vero Highlands	\$33.00	\$36.00	\$3.00	9.09 %
Porpoise Point	\$11.00	\$11.00	\$0.00	0.00 %
Laurel Court	\$27.00	\$39.00	\$12.00	44.44 %
Tierra Linda	\$21.00	\$29.00	\$8.00	38.10 %
Vero Shores	\$19.00	\$24.00	\$5.00	26.32 %
Ixora Park	\$17.00	\$20.00	\$3.00	17.65 %
Royal Poinciana	\$32.00	\$39.00	\$7.00	21.88 %
Roseland	\$1.00	\$1.00	\$0.00	0.00 %
Whispering Pines	\$16.00	\$16.00	\$0.00	0.00 %
Moorings	\$10.00	\$10.00	\$0.00	0.00 %
Walker's Glen	\$22.00	\$22.00	\$0.00	0.00 %
Glendale Lakes	\$40.00	\$40.00	\$0.00	0.00 %
Floralton Beach	\$50.00	\$50.00	\$0.00	0.00 %
West Wabasso	\$21.00	\$21.00	\$0.00	0.00 %
Oceanside *	\$57.00	\$57.00	\$0.00	0.00 %
Oslo Park*	\$25.47	\$25.47	\$0.00	0.00 %
Other M.S.B.U.'s				
Vero Lake Estates M.S.B.U.	\$50.00	\$50.00	\$0.00	0.00%
E. Gifford Stormwater M.S.B.U.	\$10.00	\$10.00	\$0.00	0.00%
Oceanside Street Paving M.S.B.U.*	\$415.00	\$415.00	\$0.00	0.00%

*Per lot charge

Solid Waste Disposal District				
Proposed Assessment Rates	2015/2016 Waste Generation Unit ⁽¹⁾	2016/2017 Waste Generation Unit ⁽²⁾	Increase (Decrease)	% Increase (Decrease)
Residential	\$64.13	\$64.13	\$0.00	0.00 %
Commercial	\$35.55	\$35.55	\$0.00	0.00 %
Landfill Ash Product Disposal Fee ⁽³⁾	\$19.31	\$19.51	\$0.20	1.04 %
Readiness-to-use Fee	\$19.96	\$20.49	\$0.53	2.66 %

(1) Equivalent Residential Unit Charge \$102.61 in 2016/2016

(2) Proposed Equiv. Residential Unit Charge \$102.61 in 2016/2017

(3) Landfill Ash/Dewatered sludge product disposal fee \$19.31 per ton
Waste Generation Unit = One Ton of Waste Annually

GENERAL FUND

**GENERAL FUND EXPENSE ESTIMATE FOR 2016/2017 FUND 001
PROPOSED BUDGET AS OF JULY 8, 2016**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2016	2016/2017 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
BOARD OF COUNTY COMMISSIONERS						
101	BCC OPERATIONS	\$1,018,810	\$1,017,280	\$1,009,240	(\$9,570)	(0.9)%
102	COUNTY ATTORNEY	756,370	762,376	763,577	7,207	1.0 %
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	38,163	39,379	41,584	3,431	9.0 %
107	COMMUNICATION/EMER. SERVICE	510,917	509,717	485,717	(25,200)	(4.9)%
109	MAIN LIBRARY	2,213,114	2,227,713	2,206,203	(6,911)	(0.3)%
112	NORTH COUNTY LIBRARY	1,056,214	1,038,208	1,028,758	(26,456)	(2.5)%
113	BRACKETT LIBRARY	268,079	282,157	279,142	11,063	4.1 %
118	IR SOIL/WATER CONSERVATION	44,687	43,060	42,055	(2,632)	(5.9)%
119	LAW LIBRARY	75,239	78,067	77,062	1,823	2.4 %
201	ADMINISTRATOR OPERATIONS	491,991	446,974	444,611	(47,360)	(9.6)%
202	GENERAL SERVICES	127,815	131,610	130,253	2,438	1.9 %
203	HUMAN RESOURCES	412,299	437,789	424,016	11,717	2.8 %
204	PLANNING & DEVELOPMENT	6,000	0	0	(6,000)	(100.0)%
206	VETERANS SERVICES	253,058	262,766	260,756	7,898	3.0 %
208	EMERGENCY MANAGEMENT	519,584	428,409	424,447	(95,137)	(18.3)%
210	PARKS	2,195,489	2,320,899	2,204,659	9,170	0.4 %
211	HUMAN SERVICES	282,216	286,088	285,083	2,667	1.0 %
212	AG EXTENSION	144,945	156,902	151,370	6,425	4.4 %
216	PURCHASING	155,844	162,578	160,065	4,421	2.8 %
220	FACILITIES MANAGEMENT	3,462,100	3,916,301	3,565,767	103,667	3.0 %
229	OFFICE OF MANAGEMENT AND BUDGET	366,982	310,757	307,038	(59,944)	(16.3)%
237	FPL GRANT EXPENDITURES	103,633	119,043	117,937	14,304	13.8 %
238	EMERGENCY BASE GRANT	115,791	85,238	84,233	(31,558)	(27.3)%
241	COMPUTER SERVICES TRANSFER	274,128	343,743	228,368	(45,762)	(16.7)%
246	INSURANCE PREMIUMS	283,218	283,218	283,218	0	0.0 %
250	COUNTY ANIMAL CONTROL	534,009	553,135	546,155	12,146	2.3 %
251	MAILROOM/SWITCHBOARD	309,305	322,038	321,033	11,728	3.8 %
	SUB-TOTAL	\$16,018,800	\$16,565,445	\$15,872,355	(\$146,445)	(0.9)%
CONSTITUTIONAL OFFICERS						
300	CLERK OF CIRCUIT COURT	\$921,370	\$1,001,607	\$988,668	\$67,298	7.3 %
400	TAX COLLECTOR	1,265,104	1,265,104	1,265,104	0	0.0 %
500	PROPERTY APPRAISER	2,769,794	2,769,794	2,754,554	(15,240)	(0.6)%
600	SHERIFF	42,285,592	46,190,836	44,441,390	2,156,798	5.1 %
700	SUPERVISOR OF ELECTIONS	1,254,743	1,294,999	1,282,257	27,514	2.2 %
114	VALUE ADJUSTMENT BOARD	68,450	66,950	66,950	(1,500)	(2.2)%
600	SHERIFF- SCAAP GRANT	45,022	0	0	(45,022)	(100.0)%
600	SHERIFF - ELECTRIC	900,000	900,000	900,000	0	0.0 %
	SUB-TOTAL	\$49,510,075	\$53,489,290	\$51,698,923	\$2,188,848	4.4 %
STATE AGENCIES						
106	NEW HORIZONS	\$281,541	\$287,172	\$287,172	\$5,631	2.0 %
106	STATE HEALTH DEPARTMENT	565,271	602,829	602,829	17,558	3.0 %
110	TREASURE COAST REG. PLAN. COUNCIL	60,611	61,631	61,631	1,020	1.7 %
110	DEPT. OF JUVENILE JUSTICE	484,229	484,229	347,000	(137,229)	(28.3)%
111	MEDICAID	1,016,073	1,142,135	1,142,135	126,062	12.4 %
252	ENVIRONMENTAL CONTROL BOARD	7,033	7,033	7,033	0	0.0 %
901	CIRCUIT COURT EXPENSES	13,289	14,778	94,878	81,589	614.0 %
901	GUARDIAN AD LITEM	13,433	13,433	13,433	0	0.0 %
903	VICTIM'S ASSISTANCE PROGRAM	66,823	67,605	67,605	782	1.2 %
903	STATE ATTORNEY	24,919	23,647	23,647	(1,272)	(5.1)%
904	PUBLIC DEFENDER	3,354	3,309	3,309	(45)	(1.3)%
907	MEDICAL EXAMINER	324,199	403,387	370,991	46,792	14.4 %
	SUB-TOTAL	\$2,880,775	\$3,111,188	\$3,021,663	\$140,888	4.9 %
ECONOMIC DEVELOPMENT						
110	ECONOMIC DEVELOPMENT DIVISION	\$163,445	\$171,465	\$171,465	\$8,020	4.9 %
110	EDD - POSITIONING INITIATIVE	20,500	0	0	(20,500)	(100.0)%
	SUB-TOTAL	\$183,945	\$171,465	\$171,465	(\$12,480)	(6.8)%

**GENERAL FUND EXPENSE ESTIMATE FOR 2016/2017 FUND 001
PROPOSED BUDGET AS OF JULY 8, 2016**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2016	2016/2017 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDREN'S SERVICES						
128	CHILDREN'S SERVICES	\$851,965	\$1,051,965	\$1,051,965	\$200,000	23.5 %
	SUB-TOTAL	\$851,965	\$1,051,965	\$1,051,965	\$200,000	23.5 %
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	\$159,869	\$159,869	\$160,138	\$269	0.2 %
137	FELLSMERE CRA	1,425	1,425	2,796	1,371	96.2 %
137	VERO BEACH CRA	0	0	0	0	0.0 %
	SUB-TOTAL	\$161,294	\$161,294	\$162,934	\$1,640	1.0 %
NON-PROFIT ORGANIZATIONS						
110	MENTAL HEALTH WALK-IN CLINIC	\$20,000	\$25,000	\$22,500	\$2,500	12.5 %
110	HARVEST FOOD OUTREACH CENTER	6,000	35,000	10,000	4,000	66.7 %
110	211 PALM BEACH/TREASURE COAST, INC.	10,000	10,000	10,000	0	0.0 %
110	EARLY LEARNING COALITION	0	50,000	0	0	N/A
110	KEEP INDIAN RIVER BEAUTIFUL	0	10,000	0	0	N/A
110	FLORIDA ARCHERY ASSOCIATION	0	15,000	0	0	N/A
	SUB-TOTAL	\$36,000	\$145,000	\$42,500	\$6,500	18.1 %
QUASI-NON-PROFIT ORGANIZATIONS						
110	COMM. TRANSPORTATION COORDINATOR(SRA)	\$750,000	\$924,864	\$800,000	\$50,000	6.7 %
110	COMM TRANSPORTATION COORD.GRANTS (SRA)	2,931,630	0	0	(2,931,630)	(100.0)%
110	GIFFORD YOUTH CENTER	90,000	93,600	93,600	3,600	4.0 %
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	12,185	12,185	12,185	0	0.0 %
110	HUMANE SOCIETY OF VERO BEACH, FL	395,547	395,547	395,547	0	0.0 %
110	TREASURE COAST HOMELESS SERVICES COUNCIL	15,270	15,270	15,270	0	0.0 %
	SUB-TOTAL	\$4,194,632	\$1,441,466	\$1,316,602	(\$2,878,030)	(68.6)%
	SUB-TOTAL EXPENSES	\$73,837,486	\$76,137,113	\$73,338,407	(\$499,079)	(0.7)%
199	RESERVE FOR CONTINGENCY	\$3,733	\$878,315	\$883,513	879,780	23567.6 %
102	LEGAL COSTS - ALL ABOARD FLORIDA	1,206,529	1,203,529	398,363	(868,166)	(72.0)%
199	TRANSFER OUT - TRANSPORTATION	4,461,888	4,461,888	4,731,868	269,980	6.1 %
199	TRANSFER OUT - BFACH RESTORATION	123,947	123,947	117,554	(6,393)	(5.2)%
199	TRANSFER OUT-EMPLOYEE HEALTH	38,676	38,686	39,498	820	2.1 %
199	CASH FORWARD-SEPTEMBER 30	1,732,944	1,732,944	1,732,944	0	0.0 %
	SUB-TOTAL	\$7,567,717	\$8,439,309	\$7,843,738	\$276,021	3.6 %
	TOTAL EXPENSES	\$81,405,203	\$84,576,422	\$81,182,145	(\$223,058)	(0.3)%
2016/17	PROPOSED MILLAGE	3.3602				
2015/16	MILLAGE	3.3602		2011/12 MILLAGE	3.0892	
2014/15	MILLAGE	3.3375		2010/11 MILLAGE	3.0892	
2013/14	MILLAGE	3.2620		2009/10 MILLAGE	3.0892	
2012/13	MILLAGE	3.0892		2008/09 MILLAGE	3.0689	

**GENERAL FUND REVENUE ESTIMATE FOR 2016/2017 FUND 001
PROPOSED BUDGET AS OF JULY 8, 2016**

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2016	2016/2017 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$48,209,314	\$50,431,724	\$51,015,979	\$2,806,665	5.8 %
311-020	DELINQUENT AD VALOREM TAX	40,000	40,000	40,000	0	0.0 %
311-030	INTEREST TAX ROLL	2,500	2,500	2,500	0	0.0 %
331-200	PUBLIC SAFETY GRANTS	16,169	0	0	(16,169)	(100.0)%
331-207	DOJ SCAAP GRANT	45,022	0	0	(45,022)	(100.0)%
331-231	EMERGENCY MGNT PERFORMANCE GRANT	76,908	0	0	(76,908)	(100.0)%
331-410	FTA SEC 5307-SR RESOURCE ASSOC	1,556,052	0	0	(1,556,052)	(100.0)%
331-423	SECTION 5311 GRANT	83,290	0	0	(83,290)	(100.0)%
333-209	FED PAY-NOT TAXES-WILDLIFE	40,000	35,000	35,000	(5,000)	(12.5)%
334-232	EMPA BASE GRANT	100,579	0	81,921	(18,658)	(18.6)%
334-292	HAZARDOUS MATERIALS EMER PLAN GRANT	915	0	0	(915)	(100.0)%
334-407	FDOT TRANSIT CORRIDOR GRANT	117,786	0	0	(117,786)	(100.0)%
334-415	FDOT COMMUTER GRANT	65,083	0	0	(65,083)	(100.0)%
334-420	FDOT SERVICE DEVELOPMENT	310,924	0	0	(310,924)	(100.0)%
334-450	BLOCK GRANT	673,779	0	0	(673,779)	(100.0)%
334-710	STATE LIBRARY AID GENERAL	105,000	105,000	98,101	(6,899)	(6.6)%
335-120	STATE REVENUE SHARE	1,488,000	1,776,600	1,047,375	(440,625)	(29.6)%
335-130	INS. AGT. COUNTY LICENSE	37,000	37,000	37,000	0	0.0 %
335-150	ALCOHOLIC BEV. LICENSES	58,000	60,000	60,000	2,000	3.4 %
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.0 %
335-180	HALF CENT SALES TAX	3,959,125	4,488,750	2,827,125	(1,132,000)	(28.6)%
335-610	EM HEALTH FAC PPLAN REV	1,000	500	500	(500)	(50.0)%
341-520	SHERIFF	552,769	552,769	635,630	82,861	15.0 %
341-521	SHERIFF- SEX OFFENDER REGISTRATION FEE	0	15,000	0	0	N/A
341-550	SUPERVISOR OF ELECTIONS	0	500	500	500	N/A
342-300	SHERIFF-PRISONER REVENUE	0	50,000	50,000	50,000	N/A
347-290	OTHER PARK & REC. FEES	30,000	50,000	50,000	20,000	66.7 %
347-291	EQUIPMENT RENTALS	3,000	6,000	6,000	3,000	100.0 %
347-294	RENTALS-BUILDINGS	130,442	130,442	140,081	9,639	7.4 %
348-923	LAW LIBRARY	27,500	27,500	27,500	0	0.0 %
348-939	COUNTY CIVIL COURT FACILITY	48,000	48,000	48,000	0	0.0 %
349-002	VALUE ADJUSTMENT BOARD FEES	20,000	15,000	16,500	(3,500)	(17.5)%
351-010	COURT FINE	0	0	2,000	2,000	N/A
351-011	ADDITIONAL COURT COSTS	0	300	300	300	N/A
351-012	DOMESTIC VIOLENCE	7,000	7,500	8,500	1,500	21.4 %
351-700	RADIO COMMUNICATION (F.S. 318.21(10))	140,000	0	120,000	(20,000)	(14.3)%
352-010	FINES-MAIN LIBRARY	30,000	30,000	30,000	0	0.0 %
352-011	FINES-NORTH COUNTY LIBRARY	20,000	20,000	20,000	0	0.0 %
352-012	GIFFORD YAC LIBRARY FINES	0	25	25	25	N/A
354-002	ENVIRONMENTAL FINES	0	1,000	1,000	1,000	N/A
354-004	ANIMAL CONTROL FINES	18,000	14,000	14,000	(4,000)	(22.2)%
354-005	ANIMAL CONTROL TRAINING FINES	500	500	600	0	0.0 %
354-009	COUNTY PARKING VIOLATIONS	0	200	200	200	N/A
354-011	ANIMAL IMPOUNDMENT FEES	8,000	8,000	8,000	0	0.0 %
354-012	ANIMAL REDEMPTION PENALTY	6,000	6,000	6,000	0	0.0 %
354-016	ANIMAL BOARDING FEES	6,000	6,000	6,000	0	0.0 %
354-019	RABIES PERMITS	500	1,000	1,000	500	100.0 %
367-010	ANIMAL LICENSES	110,000	110,000	110,000	0	0.0 %
361-100	INTEREST INCOME	107,500	125,000	110,000	2,500	2.3 %
361-133	INTEREST SHERIFF	0	100	100	100	N/A
362-010	RENTS AND ROYALTIES	30,000	50,000	43,195	13,195	44.0 %
362-011	RADIO TOWER RENTS	180,000	180,000	180,000	0	0.0 %
362-013	SRA TRANSIT ADVERTISING SHARE	0	35,000	35,000	35,000	N/A
364-041	SURPLUS SALES-FURNITURE & EQUIPMENT	5,000	7,500	7,500	2,500	50.0 %
366-041	FPL DISASTER PREPAREDNESS	100,527	0	119,043	18,516	18.4 %
366-090	OTHER CONTRIBUTIONS/DONATIONS	6,000	500	500	(5,500)	(91.7)%
369-092	BUILDING DEMOLITION LIENS	0	2,500	2,500	2,500	N/A
366-095	DONATIONS-MAIN LIBRARY	21,846	25,000	25,000	3,154	14.4 %
366-100	DONATIONS-N COUNTY LIBRARY BOOKS	5,592	6,500	6,500	908	16.2 %
369-900	OTHER MISC. REVENUE	33,589	33,589	35,051	1,462	4.4 %
369-921	NON-RESIDENT FEES-MAIN LIBRARY	1,000	1,000	1,000	0	0.0 %
369-922	LOST CARD FEES-MAIN LIBRARY	750	800	800	50	6.7 %
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	2,000	2,000	2,000	0	0.0 %
369-930	REFUND-PRIOR YEAR EXPENSE	0	1,500	1,500	1,500	N/A
369-934	BRACKETT LIBRARY-PUBLIC COPY FEES	3,000	3,300	3,300	300	10.0 %
369-936	LIBRARY FINES-BRACKETT	4,500	4,500	4,500	0	0.0 %
369-939	MISC. REVENUE-BRACKETT LIBRARY	0	200	200	200	N/A
369-940	REIMBURSEMENTS	75,000	75,000	75,000	0	0.0 %
369-941	MISC. REVENUE-MAIN LIBRARY	4,000	6,000	6,000	2,000	50.0 %
369-942	MISC. REVENUE-NORTH COUNTY LIBRARY	10,000	10,000	10,000	0	0.0 %
369-944	GIFFORD COMMUNITY CENTER-R&R	4,500	4,300	4,300	(200)	(4.4)%
369-950	INTERDEPARTMENTAL REIMBURSEMENTS	3,475,000	3,475,000	3,942,327	467,327	13.4 %
369-951	INTERDEPARTMENTAL CHARGES	298,286	298,286	298,286	0	0.0 %
369-960	FAIRGROUND FEES	105,000	110,000	110,000	5,000	4.8 %
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	15,731,837	16,272,619	18,217,485	2,485,628	15.8 %
389-030	LESS 5% EST. RECEIPTS	(2,999,028)	(3,149,044)	(3,100,867)	(101,839)	3.4 %
389-040	CASH FORWARD - FUND ALL ABOARD FLORIDA	1,100,000	143,275	338,363	(761,637)	(69.2)%
389-040	CASH FORWARD OCTOBER 1	4,507,647	4,809,040	3,709,845	(797,802)	(17.7)%
	TOTAL REVENUES	\$81,405,203	\$81,056,775	\$81,182,145	(\$223,058)	(0.3)%

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

**MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2016/2017 FUND 004
PROPOSED BUDGET AS OF JULY 8, 2016**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2016	2016/2017 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
102	COUNTY ATTORNEY - FMPA LITIGATION	\$72,789	\$89,789	\$89,789	(\$3,000)	(4.1)%
104	NORTH COUNTY AQUATIC CENTER	841,237	818,160	812,845	(\$28,592)	(3.4)%
105	GIFFORD AQUATIC CENTER	374,507	394,877	393,366	\$18,859	5.0%
108	RECREATION	940,489	898,352	889,018	(\$51,473)	(5.5)%
115	INTERGENERATIONAL FACILITY	150,000	403,857	399,837	\$249,837	166.6%
116	OCEAN RESCUE	800,195	822,207	812,157	\$11,962	1.5%
161	SHOOTING RANGE	418,989	636,292	726,868	\$307,879	73.5%
204	PLANNING AND DEVELOPMENT	222,557	234,154	232,744	\$10,187	4.6%
205	COUNTY PLANNING	865,231	919,776	912,543	\$47,312	5.5%
207	CODE ENFORCEMENT	439,802	464,536	459,106	\$19,304	4.4%
210	PARKS	101,080	146,477	144,717	\$43,637	43.2%
214	ROADS AND BRIDGES	49,221	0	0	(\$49,221)	(100.0)%
234	TELECOMMUNICATIONS	117,767	210,183	130,257	\$12,490	10.6%
400	TAX COLLECTOR	80,000	80,000	80,000	0	0.0%
SUB-TOTAL EXPENSES		\$5,473,864	\$6,094,660	\$6,063,045	\$589,181	10.8%
199	GENERAL AND ADMIN. EXPENSE	\$939,867	\$424,826	\$436,034	\$96,167	28.3%
199	TRANSFER OUT - TRANSPORTATION	4,737,881	4,737,881	5,024,561	\$286,680	6.1%
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	15,731,837	16,272,619	16,217,465	\$2,485,628	15.8%
199	RESERVE FOR CONTINGENCY	137,530	366,892	375,278	\$237,748	172.9%
199	CASH FORWARD-SEPTEMBER 30	278,681	278,681	278,681	0	0.0%
TOTAL EXPENSES		\$26,699,660	\$28,175,559	\$30,395,064	\$3,695,404	13.8%

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2016/2017 FUND 004
PROPOSED BUDGET AS OF JULY 8, 2016**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2016	2016/2017 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$8,505,209	\$9,002,877	\$9,000,051	\$494,842	5.8 %
311-020	DELINQUENT AD VAL. TAX	10,000	10,000	10,000	\$0	0.0 %
311-030	INTEREST TAX ROLL	500	383	383	(\$117)	(23.4)%
316-100	COMMUNICATIONS SVCS TAX	1,175,000	1,175,000	1,200,000	\$25,000	2.1 %
316-000	LOCAL BUSINESS TAX	180,000	180,000	170,000	(\$10,000)	(5.6)%
322-010	PLANNING FEES-COUNTY	192,000	192,900	200,000	\$8,000	4.2 %
323-100	FRANCHISE FEE-ELEC	6,800,000	7,175,000	7,150,000	\$350,000	5.1 %
323-300	FRANCHISE FEE-H2O	1,550,000	1,625,000	1,625,000	\$75,000	4.8 %
323-400	FRANCHISE FEE-NATURAL GAS	85,000	85,000	87,500	\$2,500	2.9 %
323-700	SOLID WASTE FEE	440,000	440,000	405,000	(\$35,000)	(8.0)%
329-020	TREE ORDINANCE	15,000	20,000	25,000	\$10,000	66.7 %
335-120	STATE REVENUE SHARE	1,612,000	1,624,650	2,277,625	\$665,625	41.3 %
335-140	MOBILE HOME LICENSES	107,500	107,500	107,500	\$0	0.0 %
335-180	HALF CENT SALES TAX	4,375,875	4,961,250	6,147,875	\$1,772,000	40.5 %
347-201	GIFFORD DAILY POOL FEES	15,000	15,000	15,000	\$0	0.0 %
347-202	GIFFORD POOL PASSPORTS	2,000	2,000	2,000	\$0	0.0 %
347-203	GIFFORD POOL CONCESSIONS	6,500	6,500	6,500	\$0	0.0 %
347-204	GIFFORD POOL RENTALS	8,000	8,000	8,000	\$0	0.0 %
347-207	N. COUNTY YOUTH ATHLETICS	6,000	6,000	6,000	\$0	0.0 %
347-208	N. COUNTY ADULT ATHLETICS	12,000	12,000	12,000	\$0	0.0 %
347-210	PROGRAM ACTIVITY FEES	1,500	0	0	(\$1,500)	(100.0)%
347-212	SUMMER/ HOLIDAY CAMP FEES	1,000	0	232	(\$768)	(76.8)%
347-213	N. C. (HOBART PARK) RENTALS	2,500	4,500	4,500	\$2,000	80.0 %
347-214	PRPGRAM ACTIVITY FEES	4,500	7,000	7,000	\$2,500	55.6 %
347-216	S. COUNTY YOUTH ATHLETICS	50,000	50,000	50,000	\$0	0.0 %
347-217	S. COUNTY ADULT ATHLETICS	31,000	31,000	31,000	\$0	0.0 %
347-219	S. COUNTY PARK RENTALS	2,000	3,000	3,000	\$1,000	50.0 %
347-220	GIFFORD POOL-TAX EXEMPT	9,000	10,000	10,000	\$1,000	11.1 %
347-221	GIFFORD POOL-MISC. FEES	0	200	200	\$200	N/A
347-222	GIFFORD POOL NON-TAXABLE	12,000	12,000	12,000	\$0	0.0 %
347-223	N. COUNTY POOL DAILY FEES	95,000	100,000	100,000	\$5,000	5.3 %
347-224	N. COUNTY POOL PASSPORTS	40,000	45,000	45,000	\$5,000	12.5 %
347-225	N. COUNTY POOL CONCESSIONS	4,000	4,000	4,000	\$0	0.0 %
347-225	N. COUNTY POOL MISC. FEES	1,000	1,000	1,000	\$0	0.0 %
347-227	N. COUNTY POOL NON - TAXABLE	30,000	31,000	31,000	\$1,000	3.3 %
347-228	N. COUNTY POOL RENTALS	25,000	30,000	30,000	\$5,000	20.0 %
347-230	N.C. TAX EXEMPT SPECIAL	22,500	22,500	22,500	\$0	0.0 %
347-272	N.C. POOL % SHARE CONCESSIONS	4,000	4,500	4,500	\$500	12.5 %
347-273	S. COUNTY PARK % SHARE CONCESSIONS	1,000	1,500	1,500	\$500	50.0 %
347-276	N. COUNTY PARK % SHARE CONCESSIONS	500	500	500	\$0	0.0 %
347-281	INTERGENERATIONAL FACILITY PROGRAM FEES	10,000	141,830	141,830	\$131,830	1318.3 %
347-501	RIFLE RANGE	85,000	85,000	85,000	\$0	0.0 %
347-502	PISTOL RANGE	100,000	100,000	110,000	\$10,000	10.0 %
347-503	SPORTING CLAYS COURSE	0	0	194,480	\$194,480	N/A
347-504	5-STAND	\$8,000	\$8,000	\$53,040	\$45,040	563.0 %
347-505	ARCHERY 50 YARD	1,000	1,000	1,600	\$600	60.0 %
347-506	ARCHERY COURSE	500	500	500	\$0	0.0 %
347-507	AIR GUN	0	100	200	\$200	N/A
347-508	JUNIOR INSTRUCTION	11,000	12,000	13,000	\$2,000	18.2 %
347-510	RANGE RENTAL	0	12,000	13,000	\$13,000	N/A
347-513	SKEET	0	0	39,000	\$39,000	N/A
347-514	TRAP/WOBBLE TRAP	0	0	54,600	\$54,600	N/A
347-515	SHOTGUN RENTALS	0	0	2,500	\$2,500	N/A
347-520	AMMUNITION SALES	40,000	40,000	42,000	\$2,000	5.0 %
347-521	ACCESSORIES SALES	35,000	37,500	42,000	\$7,000	20.0 %
347-522	OTHER ITEMS SALES	0	0	17,000	\$17,000	N/A
347-525	SHOOTING RANGE CONCESSIONS	0	0	2,500	\$2,500	N/A
347-530	MISC SALES	1,000	250	200	(\$800)	(80.0)%
354-008	CODE ENFORCEMENT FINES	145,000	145,000	145,000	\$0	0.0 %
361-100	INTEREST INCOME	39,569	40,000	40,000	\$431	1.1 %
366-104	SPONSORSHIPS-RECREATION	0	1,000	1,000	\$1,000	N/A
369-900	OTHER MISC. REVENUE	0	500	500	\$500	N/A
369-900	OTHER MISC. REV. - VERO CODGERS	2,780	3,000	3,000	\$220	7.9 %
369-900	PHOTO COMMS	1,500	1,500	1,500	\$0	0.0 %
369-940	REIMBURSEMENTS	10,000	0	0	(\$10,000)	(100.0)%
389-030	LESS 5% EST. RECEIPTS	(1,296,083)	(1,396,752)	(1,490,841)	(\$194,758)	15.0 %
389-040	CASH FORWARD	0	0	69,789	\$69,789	N/A
389-040	CASH FORWARD OCTOBER 1	2,071,310	1,999,300	1,999,300	(\$72,010)	(3.5)%
TOTAL REVENUES		\$26,699,660	\$28,537,588	\$30,395,064	\$3,695,404	13.8 %

2016/17	PROPOSED MILLAGE	1.0733				
2015/16	MILLAGE	1.0733		2011/12 MILLAGE	1.0733	
2014/15	MILLAGE	1.0733		2010/11 MILLAGE	1.0733	
2013/14	MILLAGE	1.0733		2009/10 MILLAGE	1.0774	
2012/13	MILLAGE	1.0733		2008/09 MILLAGE	1.0804	

***TRANSPORTATION
FUND***

**TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2016/2017 FUND 111
PROPOSED BUDGET AS OF JULY 8, 2016**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2016	2016/2017 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
214	ROAD AND BRIDGE	\$7,376,310	\$7,703,206	\$7,422,388	\$46,078	0.6 %
243	PUBLIC WORKS	295,143	329,833	278,137	(17,006)	(5.8)%
244	COUNTY ENGINEERING	2,026,644	2,288,597	2,089,525	62,881	3.1 %
245	TRAFFIC ENGINEERING	2,584,797	3,088,505	2,541,856	(42,941)	(1.7)%
281	STORMWATER	608,344	1,269,653	634,741	26,397	4.3 %
	SUB-TOTAL EXPENSES	\$12,891,238	\$14,679,794	\$12,966,647	\$75,409	0.6 %
199	GENERAL & ADMIN. EXPENSE	\$757,436	\$866,812	\$853,799	\$96,363	12.7 %
199	TRANSFER OUT- FLEET	25,000	25,000	0	(25,000)	(100.0)%
199	TRANSFER OUT-OSPREY MARSH	82,667	82,667	82,667	0	0.0 %
199	RESERVE FOR CONTINGENCY	89,962	457,922	441,337	351,375	390.6 %
199	CASH FORWARD SEPTEMBER 30	600,000	600,000	600,000	0	0.0 %
	TOTAL EXPENSES	\$14,446,303	\$16,712,195	\$14,944,450	\$498,147	3.4 %

**TRANSPORTATION FUND REVENUE ESTIMATE FOR 2016/2017 FUND 111
PROPOSED BUDGET AS OF JULY 8, 2016**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2016	2016/2017 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
325-101	CAPITAL IMPROVEMENT ASSESSMENT	\$65,000	\$65,000	\$65,000	\$0	0.0 %
329-090	OTHER LICENSES & PERMITS	120,000	125,000	\$130,000	10,000	8.3 %
334-401	IDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	272,943	258,200	\$258,200	(14,743)	(5.4)%
335-420	CONSTITUTIONAL GAS TAX	1,620,000	1,620,000	\$1,620,000	0	0.0 %
335-440	COUNTY GAS TAX	710,000	767,000	\$760,000	50,000	7.0 %
335-491	FUEL TAX REIMBURSEMENT	80,000	80,000	\$120,000	40,000	50.0 %
341-300	SALE/MAPS AND PUBLICATIONS	6,000	1,500	\$1,500	(4,500)	(75.0)%
344-903	WATER/SEWER PAVING SYSTEMS	35,000	0	\$35,000	0	0.0 %
347-212	STORMWATER SUMMER CAMP	0	0	\$2,000	2,000	N/A
349-003	TRD APPLICATION	5,000	0	\$10,000	5,000	100.0 %
349-010	REIMBURSEMENT MPO	50,000	50,000	\$50,000	0	0.0 %
361-100	INTEREST INCOME	20,000	25,000	\$20,000	0	0.0 %
361-110	INTEREST - ASSESSMENTS	12,000	12,000	\$12,000	0	0.0 %
362-010	RENTS & ROYALTIES	19,500	19,626	\$19,626	126	0.6 %
369-900	OTHER MISC. INCOME	10,000	2,000	\$2,000	(8,000)	(80.0)%
369-940	REIMBURSEMENTS	85,000	10,000	\$10,000	(75,000)	(88.2)%
369-943	TRAFFIC SIGN PRODUCTION	50,000	50,000	\$50,000	0	0.0 %
369-950	INTERDEPARTMENT REIMBURSE	275,000	275,000	\$275,000	0	0.0 %
361-020	FUND TRANSFERS/G.F.	4,461,888	4,461,888	4,731,868	269,980	6.1 %
361-020	FUND TRANSFERS/M.S.T.U.	4,737,881	4,737,881	5,024,561	286,680	6.1 %
369-030	LESS 5% EST. RECEIPTS	(154,191)	(154,266)	(158,266)	(4,075)	2.6 %
369-040	CASH FORWARD - OCTOBER 1	1,965,282	1,995,000	1,906,961	(59,321)	(3.0)%
	TOTAL REVENUES	\$14,446,303	\$14,400,829	\$14,944,450	\$498,147	3.4 %

***EMERGENCY
SERVICES
DISTRICT***

**EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2016/2017 FUND 114
PROPOSED BUDGET AS OF JULY 8, 2016**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2016	2016/2017 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	\$17,404,386	\$17,413,679	\$17,413,679	\$9,293	0.1 %
120	FIRE RESCUE - BENEFITS	8,198,785	8,947,386	8,678,480	481,695	5.9 %
120	FIRE RESCUE - OPERATING	4,501,413	4,625,949	4,668,827	165,414	3.7 %
120	FIRE RESCUE - HYDRANT MAINTENANCE	145,826	146,477	146,477	651	0.4 %
120	FIRE RESCUE - CAPITAL	5,653,697	3,261,957	1,498,413	(4,155,284)	(73.5)%
120	FIRE RESCUE - OTHER USES	756,032	1,871,862	1,914,243	1,158,211	153.2 %
120	STATE FOREST SERVICE	13,822	13,822	13,822	0	0.0 %
TOTAL EXPENSES		\$36,671,961	\$36,281,132	\$34,331,941	(\$2,340,020)	(6.4)%

**EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2016/2017 FUND (114)
PROPOSED BUDGET AS OF JULY 8, 2016**

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2016	2016/2017 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	\$26,500,260	\$27,825,549	\$28,572,335	\$2,072,075	7.8 %
311-020	DELINQUENT AD VALOREM TAXES	35,000	35,000	20,000	(15,000)	(42.9)%
311-030	INTEREST TAX ROLL	1,500	1,500	1,000	(500)	(33.3)%
334-290	EMS GRANT	29,309	29,309	0	(29,309)	(100.0)%
335-230	FIREMANS SUPPLEMENTAL COMPENSATION	47,500	47,500	47,500	0	0.0 %
342-210	BURN PERMIT FEES	7,000	7,000	15,000	8,000	114.3 %
342-220	FIRE PROTECTION SERVICES	138,317	138,317	138,317	0	0.0 %
342-230	FIRE SAFETY INSPECTION/PLAN REVIEW	140,000	140,000	190,000	50,000	35.7 %
342-240	COST RECOVERY	0	0	1,000	1,000	N/A
342-320	ALS SPECIAL EVENTS	12,000	12,000	8,000	(4,000)	(33.3)%
342-610	ALS CHARGES	5,150,000	5,150,000	5,300,000	150,000	2.9 %
354-018	FALSE FIRE ALARM	12,000	12,000	12,000	0	0.0 %
361-100	INTEREST INCOME	30,000	30,000	30,000	0	0.0 %
369-900	OTHER MISC. REVENUE	19,811	19,811	20,075	264	1.3 %
369-940	REIMBURSEMENTS	20,000	20,000	20,000	0	0.0 %
SUB-TOTAL		\$32,142,697	\$33,467,986	\$34,375,227	\$2,232,530	6.9 %
389-030	LESS 5% EST. RECEIPTS	(\$1,605,669)	(\$1,673,369)	(\$1,718,761)	(\$113,092)	7.0 %
389-040	CASH FORWARD	6,134,933	1,675,475	1,675,475	(4,459,458)	(72.7)%
TOTAL REVENUES		\$36,671,961	\$33,470,062	\$34,331,941	(\$2,340,020)	(6.4)%

2016/17	PROPOSED MILLAGE	2.3010			
2015/16	MILLAGE	2.2551		2011/12 MILLAGE	1.7148
2014/15	MILLAGE	1.9799		2010/11 MILLAGE	1.7148
2013/14	MILLAGE	1.9799		2009/10 MILLAGE	1.7148
2012/13	MILLAGE	1.7148		2008/09 MILLAGE	1.7148

***ENVIRONMENTALLY
SENSITIVE
LAND ACQUISITION BOND***

2016/2017 PROPOSED BUDGET
 LAND ACQUISITION BONDS - 2004 REFERENDUM
 FUND 245

REVENUES:		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
245031-311010	CURRENT AD VALOREM TAX	\$4,755,669	\$4,771,836	\$16,167	0.3 %
245037-361100	INTEREST INCOME	5,000	5,000	0	0.0 %
245039-389030	LESS 5% EST. RECEIPTS	(238,033)	(238,842)	(809)	0.3 %
245039-389040	CASH FORWARD	15,000	7,140	(7,860)	(52.4)%
TOTAL REVENUES		\$4,537,636	\$4,545,134	\$7,498	0.2 %

EXPENSES:

24511717-077110	PRINCIPAL-DEBT SERVICE	\$3,888,000	\$4,053,000	\$165,000	4.2 %
24511717-077210	INTEREST DEBT SERVICE	474,614	327,120	(147,494)	(31.1)%
24511717-077310	OTHER DEBT SERVICE COSTS	10,000	10,000	0	0.0 %
24511717-099060	TRANSFER PROPERTY APPRAISER	72,973	65,014	(7,959)	(10.9)%
24511717-099070	TRANSFER TAX COLLECTOR	50,000	50,000	0	0.0 %
24511786-099920	CASH FORWARD-SEPTEMBER 30TH	42,049	40,000	(2,049)	(4.9)%
TOTAL EXPENSES		\$4,537,636	\$4,545,134	\$7,498	0.2 %

2016/17 PROPOSED MILLAGE	0.3143
2015/16 MILLAGE	0.3315
2014/15 MILLAGE	0.3694
2013/14 MILLAGE	0.3788
2012/13 MILLAGE	0.3799

NON-AD VALOREM

2016/2017 PROPOSED BUDGET
SOLID WASTE DISPOSAL DISTRICT
FUND 411

	2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:				
343-410 GARBAGE/SOLID WASTE SALES	\$80,000	\$120,000	\$40,000	50.0 %
343-420 DEMOLITION CHARGES	1,050,000	1,200,000	150,000	14.3 %
343-430 TIRE DUMPING CHARGES	35,000	30,000	(5,000)	(14.3)%
343-440 ASH BYPRODUCT CHARGES	10,000	20,000	10,000	100.0 %
343-470 SEPTAGE/SLUDGE DISPOSAL	150,000	150,000	0	0.0 %
343-480 LANDFILL GAS SALES	0	8,000	8,000	N/A
343-920 LOT CLEARING REVENUE	70,000	150,000	80,000	114.3 %
347-294 RENTALS - BUILDINGS	75,506	75,506	0	0.0 %
361-110 INTEREST-INVESTMENTS	100,000	100,000	0	0.0 %
325-201 SERVICE ASSESSMENTS	11,518,232	11,571,857	53,625	0.5 %
363-140 LANDFILL ASSESSMENTS	100,000	160,000	60,000	60.0 %
389-030 LESS 5% EST. RECEIPTS	(659,437)	(679,268)	(19,831)	3.0 %
389-040 CASH FORWARD - OCT. 1	608,134	235,000	(373,134)	(61.4)%
TOTAL REVENUES	\$13,137,435	\$13,141,095	\$3,660	0.0 %

EXPENSES:

217 LANDFILL	\$7,051,442	\$6,402,481	(\$648,961)	(9.2)%
255 RECYCLING	6,896,133	6,741,214	(154,919)	(2.2)%
SUB-TOTAL EXPENSES	\$13,947,575	\$13,143,695	(\$803,880)	(5.8)%
LESS CAPITAL OUTLAY	(810,140)	(2,800)	807,540	(99.7)%
TOTAL EXPENSES	\$13,137,435	\$13,141,095	\$3,660	0.0 %

COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)	\$35.55	\$35.55	\$0.00	0.0 %
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)	\$64.13	\$64.13	\$0.00	0.0 %
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)	\$102.61	\$102.61	\$0.00	0.0 %
READINESS-TO-USE FEE - (W.G.U.)	\$19.96	\$20.49	\$0.53	2.7 %
LANDFILL ASH DISPOSAL FEE	\$19.31	\$19.51	\$0.20	1.0 %
NUMBER OF W.G.U.'s	227,784	229,007	1,223	0.5 %

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

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

2016/2017 PROPOSED BUDGET
 EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
 FUND 171

<u>REVENUES:</u>		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
171-000-363-120.00	SERVICE ASSESSMENT	\$990	\$990	\$0	0.0 %
171-000-389-030.00	LESS 5% ESTIMATED RECEIPTS	(50)	(50)	0	0.0 %
	CASH FORWARD-OCTOBER 1	19,000	0	(19,000)	(100.0)%
TOTAL REVENUES		\$19,940	\$940	(\$19,000)	(95.3)%

EXPENSES:

17128041-066340	DRAINAGE SYSTEMS	\$883	\$881	(\$2)	(0.2)%
17128041-066340-15017	FAST GIFFORD DRAINAGE	19,000	0	(19,000)	(100.0)%
17128041-099060	BUDG TRANSFER-PROPERTY APPR	42	44	2	4.8 %
17028081-099940	COMMISSIONS AND FEES	15	15	0	0.0 %
TOTAL EXPENSES		\$19,940	\$940	(\$19,000)	(95.3)%

\$10.00 PER PARCEL ACRE IN 2016/2017
 \$10.00 PER PARCEL ACRE IN 2015/2016
 \$10.00 PER PARCEL ACRE IN 2014/2015
 \$10.00 PER PARCEL ACRE IN 2013/2014
 \$10.00 PER PARCEL ACRE IN 2012/2013

2016/2017 PROPOSED BUDGET
 OCEANSIDE STREET PAVING
 FUND 179

<u>REVENUES:</u>		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
179032-325023	SERVICE ASSESSMENT	\$14,940	\$14,940	\$0	0.0 %
179037-361100.	INTEREST INCOME	0	36	36	N/A
179039-389030	LESS 5% ESTIMATED RECEIPTS	(754)	(749)	5	(0.7)%
	CASH FORWARD-OCTOBER 1	0	247	247	N/A
TOTAL REVENUES		\$14,186	\$14,474	\$288	2.0 %

EXPENSES:

17928041-033140	GENERAL & ADMIN	\$120	\$120	\$0	0.0 %
17928041-034910	LEGAL ADS	34	34	\$0	0.0 %
17928041-035310	PAVING MATERIALS	14,000	14,000	\$0	0.0 %
17928041-099060	BUDG TRANSFER-PROPERTY APPR	20	20	\$0	0.0 %
17928081-099940	COMMISSIONS AND FEES	12	300	\$288	2400.0 %
TOTAL EXPENSES		\$14,186	\$14,474	\$288	2.0 %

\$415.00 PER LOT IN 2016/2017
 \$415.00 PER LOT IN 2015/2016

2016/2017 PROPOSED BUDGET
 VERO LAKE ESTATES M.S.B.U.
 FUND 185

<u>REVENUES:</u>		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
185037-361100	INTEREST - INVESTMENTS C & CE	\$3,000	\$3,000	\$0	0.0 %
185036-363120	SERVICE ASSESSMENT	251,000	251,000	0	0.0 %
185039-389030	LESS 5% ESTIMATED RECEIPTS	(12,700)	(12,700)	0	0.0 %
185039-389040	CASH FORWARD - OCT. 1	737,252	234,287	(502,965)	(68.2)%
TOTAL REVENUES		\$978,552	\$475,587	(\$502,965)	(51.4)%

<u>EXPENSES:</u>		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
18521441-034310	ELECTRIC SERVICES	\$16,000	\$16,000	\$0	0.0 %
18521441-066340	DRAINAGE SYSTEMS	10,812	10,812	0	0.0 %
18521441-034910	LEGAL ADS	43	43	0	0.0 %
18521441-099940	COMMISSION AND FEES	2,334	2,334	0	0.0 %
18521481-099060	BUD. TRANSFER PROP. APPR.	2,154	2,251	97	4.5 %
18521481-035510	PETITION MILLINGS	947,209	444,147	(503,062)	(53.1)%
TOTAL EXPENSES		\$978,552	\$475,587	(\$502,965)	(51.4)%

\$ 50.00 PER PARCEL ACRE IN 2016/17
 \$ 50.00 PER PARCEL ACRE IN 2015/16
 \$ 50.00 PER PARCEL ACRE IN 2014/15
 \$ 19.00 PER PARCEL ACRE IN 2013/14
 \$ 19.00 PER PARCEL ACRE IN 2012/13

FY 2016/2017 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	179 OCEANSIDE ⁽¹⁾	180 OSLO PARK ⁽¹⁾	181 GIFFORD	182 LAUREL- WOOD	183 ROCK- RIDGE	184 VERO HIGH.	186 PORPOISE POINT
REVENUES								
361-100	INTEREST INCOME	\$7	\$20	\$300	\$15	\$150	\$100	\$40
363-120	SERVICE ASSESSMENTS	2,394	42,535	71,825	9,108	3,104	90,396	363
389-030	LESS 5% EST. RECEIPTS	(120)	(2,128)	(3,606)	(456)	(163)	(4,525)	(20)
389-040	CASH FORWARD-OCTOBER 1	0	0	8,951	0	540	1,822	230
	TOTAL	\$2,281	\$40,427	\$77,470	\$8,667	\$3,631	\$87,793	\$613

EXPENSES								
033-140	GENERAL & ADMIN.	\$40	\$675	\$1,000	\$250	\$150	\$1,000	\$80
034-310	ELECTRICAL SERVICES	2,180	37,684	74,595	8,025	3,156	84,820	419
034-910	LEGAL ADS	34	90	90	90	90	90	90
099-060	BUD. TRANS. PROP. APPR.	17	789	1,085	120	185	1,122	14
099-910	RESERVE FOR CONTINGENCY	0	689	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	0	0	0	120	0	0	0
099-940	COMMISSIONS & FEES	10	500	700	62	50	761	10
	TOTAL	\$2,281	\$40,427	\$77,470	\$8,667	\$3,631	\$87,793	\$613

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2016/17 - PER PARCEL/ACRE/LOT	\$57.00	\$25.47	\$25.00	\$36.00	\$8.00	\$36.00	\$11.00
BUDGET 2015/16 - PER PARCEL/ACRE/LOT	\$57.00	\$25.47	\$25.00	\$30.00	\$8.00	\$33.00	\$11.00
BUDGET 2014/15 - PER PARCEL/ACRE	\$0	\$0	\$25.00	\$30.00	\$8.00	\$33.00	\$11.00
BUDGET 2013/14 - PER PARCEL/ACRE	\$0	\$0	\$25.00	\$23.00	\$8.00	\$28.00	\$11.00
BUDGET 2012/13 - PER PARCEL/ACRE	\$0	\$0	\$25.00	\$18.00	\$8.00	\$23.00	\$11.00

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

FY 2016/2017 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	187 SINGLE ST. LIGHTS	188 LAUREL COURT	189 TIERRA LINDA	190 VERO SHORES	191 IXORA	192 ROYAL POINCIANA	193 ROSELAND ROAD
REVENUES								
361-100	INTEREST INCOME	\$6	\$3	\$10	\$25	\$35	\$30	\$35
363-120	SERVICE ASSESSMENTS	2,440	1,209	1,943	4,968	5,500	15,717	732
389-030	LESS 5% EST. RECEIPTS	(122)	(61)	(98)	(250)	(277)	(787)	(38)
389-040	CASH FORWARD-OCTOBER 1	76	84	1,027	1,463	1,833	679	1,101
	TOTAL	\$2,400	\$1,235	\$2,882	\$6,206	\$7,091	\$15,639	\$1,830

EXPENSES								
033-140	GENERAL & ADMIN.	\$50	\$80	\$80	\$100	\$100	\$250	\$75
034-310	ELECTRICAL SERVICES	2,350	1,075	2,690	5,888	6,710	15,020	1,400
034-910	LEGAL ADS	0	50	60	60	90	70	45
099-060	BUD. TRANS. PROP. APPR.	0	15	32	98	131	189	280
099-910	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	0	0	0	0	0	0	0
099-940	COMMISSIONS & FEES	0	15	20	60	60	110	30
	TOTAL	\$2,400	\$1,235	\$2,882	\$6,206	\$7,091	\$15,639	\$1,830

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2016/17 - PER PARCEL/ACRE/LOT	N/A	\$39.00	\$29.00	\$24.00	\$20.00	\$39.00	\$1.00
BUDGET 2015/16 - PER PARCEL/ACRE/LOT	N/A	\$27.00	\$21.00	\$19.00	\$17.00	\$32.00	\$1.00
BUDGET 2014/15 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$17.00	\$32.00	\$1.00
BUDGET 2013/14 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$17.00	\$32.00	\$1.00
BUDGET 2012/13 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$17.00	\$28.00	\$1.00

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

FY 2016/2017 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	194 WHISPERING PINES	195 MOORINGS	196 WALKER'S GLEN	197 GLENDALE LAKES	198 FLORALTON BEACH	199 WEST WABASSO
REVENUES							
361-100	INTEREST INCOME	\$15	\$350	\$25	\$15	\$6	\$50
363-120	SERVICE ASSESSMENTS	1,120	12,140	1,342	3,360	2,700	7,833
389-030	LESS 5% EST. RECEIPTS	(57)	(625)	(68)	(169)	(135)	(394)
389-040	CASH FORWARD-OCTOBER 1	625	7,024	785	719	0	0
	TOTAL	\$1,703	\$18,889	\$2,084	\$3,925	\$2,571	\$7,489

EXPENSES							
033-140	GENERAL & ADMIN.	\$75	\$500	\$75	\$75	\$75	\$100
034-310	ELECTRICAL SERVICES	1,515	17,420	1,860	3,720	2,300	6,785
034-910	LEGAL ADS	50	90	90	50	45	100
099-060	BUD. TRANS. PROP. APPR.	33	579	29	40	23	148
099-910	RESERVE FOR CONTINGENCY	0	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	0	0	0	0	103	196
099-940	COMMISSIONS & FEES	30	300	30	40	25	160
	TOTAL	\$1,703	\$18,889	\$2,084	\$3,925	\$2,571	\$7,489

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2016/17 - PER PARCEL/ACRE/LOT	\$16.00	\$10.00	\$22.00	\$40.00	\$50.00	\$21.00
BUDGET 2015/16 - PER PARCEL/ACRE/LOT	\$16.00	\$10.00	\$22.00	\$40.00	\$50.00	\$21.00
BUDGET 2014/15 - PER PARCEL/ACRE	\$16.00	\$10.00	\$22.00	\$40.00	\$50.00	\$21.00
BUDGET 2013/14 - PER PARCEL/ACRE	\$16.00	\$10.00	\$22.00	\$40.00	\$45.00	\$21.00
BUDGET 2012/13 - PER PARCEL/ACRE	\$16.00	\$10.00	\$22.00	\$40.00	\$38.00	\$21.00

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

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

2016/2017 PROPOSED BUDGET
 GOLF COURSE
 FUND 418

<u>REVENUES:</u>		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-670	MISC. INCOME	\$1,000	\$490	(\$510)	(51.0)%
347-231	PRO SHOP SALES	250,000	250,000	0	0.0 %
347-232	9 HOLE CARD FEES	160,000	166,000	6,000	3.8 %
347-233	18 HOLE CARD FEES	505,000	505,000	0	0.0 %
347-234	9 HOLE NON-CARD FEES	90,000	95,000	5,000	5.6 %
347-235	18 HOLE NON-CARD FEES	360,000	360,000	0	0.0 %
347-236	9 HOLE CART FEES	105,000	110,000	5,000	4.8 %
347-237	18 HOLE CART FEES	810,000	815,000	5,000	0.6 %
347-238	PULL CART FEES	1,500	2,000	500	33.3 %
347-239	ID CARD	90,000	97,000	7,000	7.8 %
347-241	JUNIOR FEES	1,000	1,000	0	0.0 %
347-242	RANGE FEES	80,000	84,000	4,000	5.0 %
347-247	TWILIGHT PM	360,000	360,000	0	0.0 %
347-248	RAINCHECK REDEMPTIONS	(20,000)	(20,000)	0	0.0 %
347-249	GOLF CLUB RENTALS	22,000	23,000	1,000	4.5 %
347-250	HANDICAPPING SERVICE	7,500	8,000	500	6.7 %
347-251	TOURNAMENT FEE	60,000	60,000	0	0.0 %
347-252	PGA PRO RATE	12,000	12,000	0	0.0 %
347-254	DISCOUNT CARDS	3,000	2,800	(200)	(6.7)%
361-100	INTEREST INCOME	2,000	2,000	0	0.0 %
362-012	SNACK BAR RENT	27,000	22,000	(5,000)	(18.5)%
366-098	PROMOTIONS	1,000	0	(1,000)	(100.0)%
389-030	LESS 5% EST. RECEIPTS	(146,400)	(147,765)	(1,365)	0.9 %
TOTAL REVENUES		\$2,781,600	\$2,807,525	\$25,925	0.9 %

EXPENSES:

221	OPERATIONS	\$1,370,901	\$2,470,901	\$1,100,000	80.2 %
236	CLUBHOUSE	1,410,699	1,468,924	58,225	4.1 %
SUB-TOTAL EXPENSES		\$2,781,600	\$3,939,825	\$1,158,225	41.6 %
LESS CAPITAL OUTLAY		0	(1,132,300)	1,132,300	n/a
TOTAL EXPENSES		\$2,781,600	\$2,807,525	\$25,925	0.9 %

2016/2017 PROPOSED BUDGET
 BUILDING DEPARTMENT
 FUND 441

<u>REVENUES:</u>		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
322-010	BUILDING PERMITS - COUNTY	\$2,000,000	\$2,600,000	\$600,000	30.0 %
322-011	BUILDING PERMITS - CITY	350,000	450,000	100,000	28.6 %
322-030	PLAN EXAM FEE - COUNTY	57,500	60,000	2,500	4.3 %
322-050	PERMIT REINSPECTON FEE-COUNT	37,500	50,000	12,500	33.3 %
322-051	PERMIT REINSPECTON FEE-CITY	7,000	10,000	3,000	42.9 %
329-050	COMPETENCY CARD FEES	40,000	40,000	0	0.0 %
341-300	SALE/MAPS AND PUBLICATIONS	5,000	0	(5,000)	(100.0)%
342-510	BACIF ADMIN.FEES	0	3,000	3,000	N/A
342-520	RADON ADMIN. FEES	3,000	3,000	0	0.0 %
349-050	RESEARCH FEES	7,000	12,000	5,000	71.4 %
354-013	UNLICENSED CONTRACTOR FINES	7,000	15,000	8,000	114.3 %
361-100	INTEREST INCOME	10,000	10,000	0	0.0 %
389-030	LESS 5% ESTIMATED RECEIPTS	(126,200)	(162,650)	(36,450)	28.9 %
389-040	CASH FORWARD	339,153	389,678	50,525	14.9 %
TOTAL REVENUES		\$2,736,953	\$3,480,028	\$743,075	27.1 %

EXPENSES:

SALARY AND BENEFITS	\$1,837,938	\$2,064,561	\$226,623	12.3 %
EXPENSES	906,165	1,440,867	534,702	59.0 %
SUB-TOTAL EXPENSES	\$2,744,103	\$3,505,428	\$761,325	27.7 %
LESS CAPITAL OUTLAY	(7,150)	(25,400)	(18,250)	255.2 %
TOTAL EXPENSES	\$2,736,953	\$3,480,028	\$743,075	27.1 %

2016/2017 PROPOSED BUDGET
 UTILITY SERVICES
 FUND 471

<u>REVENUES:</u>		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-310	WATER SALES	\$14,200,000	\$14,800,000	\$600,000	4.2 %
343-340	METER INSTALLATIONS	100,000	135,000	35,000	35.0 %
343-470	SEPTAGE/SLUDGE DISPOSAL	500,000	525,000	25,000	5.0 %
343-490	GREASE DISPOSAL	5,000	10,000	5,000	100.0 %
343-510	SEWER SALES	13,500,000	13,642,500	142,500	1.1 %
343-530	RECLAIMED WATER SALES	5,000	5,000	0	0.0 %
343-540	PENALTIES	850,000	850,000	0	0.0 %
<u>SERVICE CHARGES:</u>					
343-350	WATER TAP FEES	22,000	30,000	8,000	36.4 %
343-520	SEWER TAP FEES	1,000	2,500	1,500	150.0 %
343-550	RECONNECT FEES	210,000	210,000	0	0.0 %
343-610	SERVICE CHARGES	250,000	240,000	(10,000)	(4.0)%
343-660	INSPECTION FEES	55,000	55,000	0	0.0 %
343-690	COURT RECORDING FEES	12,000	5,000	(7,000)	(58.3)%
343-670	MISCELLANEOUS INCOME	30,000	30,000	0	0.0 %
361-100	INTEREST INCOME	50,000	110,000	60,000	120.0 %
362-011	RADIO TOWER RENT	247,000	326,000	79,000	32.0 %
365-010	SCRAP SALES	10,000	1,000	(9,000)	(90.0)%
329-030	LIC/PERMIT FEES	1,000	1,000	0	0.0 %
381-020	FUND TRANSFER IN	82,667	82,667	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(1,502,400)	(1,548,900)	(46,500)	3.1 %
389-040	CASH FORWARD - OCT. 1	10,325,538	9,920,655	(404,883)	(3.9)%
TOTAL REVENUES		\$38,953,805	\$39,432,422	\$478,617	1.2 %

EXPENSES:

218	WASTEWATER TREATMENT	\$6,159,613	\$5,811,441	(\$348,172)	(5.7)%
219	WATER PRODUCTION	7,027,539	6,677,331	(350,208)	(5.0)%
235	GENERAL & ENGINEERING	5,827,552	6,821,121	993,569	17.0 %
257	SLUDGE	1,112,020	1,170,250	58,230	5.2 %
265	CUSTOMER SERVICE	2,452,151	2,551,723	99,572	4.1 %
268	WASTEWATER COLLECTION	8,201,257	7,658,862	(542,395)	(6.6)%
269	WATER DISTRIBUTION	8,830,045	8,899,528	69,483	0.8 %
282	OSPREY MARSH	754,867	678,466	(76,401)	(10.1)%
SUB-TOTAL EXPENSES		\$40,365,044	\$40,268,722	(\$96,322)	(0.2)%
LESS CAPITAL OUTLAY		(1,411,239)	(836,300)	574,939	(40.7)%
TOTAL EXPENSES		\$38,953,805	\$39,432,422	\$478,617	1.2 %

2016/2017 PROPOSED BUDGET
 UTILITIES IMPACT FEE
 FUND 472

<u>REVENUES:</u>		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-301	SEWER LINE EXTENSION FEES	\$6,000	\$8,000	\$2,000	33.3 %
343-302	WATER LINE EXTENSION FEES	55,000	75,000	20,000	36.4 %
343-630	SEWER IMPACT FEES	600,000	850,000	250,000	41.7 %
343-650	WATER IMPACT FEES	300,000	430,000	130,000	43.3 %
343-690	COURT RECORDING FEES	2,000	1,500	(500)	(25.0)%
361-100	INTEREST INCOME	60,000	70,000	10,000	16.7 %
389-030	LESS 5% EST. RECEIPTS	(51,150)	(71,725)	(20,575)	40.2 %
TOTAL REVENUES		\$971,850	\$1,362,775	\$390,925	40.2 %

EXPENSES:

CASH FORWARD		\$971,850	\$1,362,775	\$390,925	40.2 %
TOTAL EXPENSES		\$971,850	\$1,362,775	\$390,925	40.2 %

2016/2017 PROPOSED BUDGET
 FLEET MANAGEMENT
 FUND 501

<u>REVENUES:</u>		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
369-940	MISCELLANEOUS REVENUE	\$95,000	\$95,000	\$0	0.0 %
395-010	AUTO. MAINTENANCE	230,000	230,000	0	0.0 %
395-011	HEAVY EQUIPMENT MAINTENANCE	700,000	700,000	0	0.0 %
395-012	OTHER EQUIPMENT MAINTENANCE	80,000	80,000	0	0.0 %
395-013	FUEL	2,475,000	2,353,414	(121,586)	(4.9)%
381-020	FUND TRANSFER IN	25,000	0	(25,000)	(100.0)%
389-040	CASH FORWARD	49,973	97,239	47,266	94.6 %
TOTAL REVENUE		\$3,654,973	\$3,555,653	(\$99,320)	(2.7)%

EXPENSES:

	SALARIES AND BENEFITS	\$434,665	\$449,669	\$15,004	3.5 %
	EXPENSES	3,227,308	3,151,274	(76,034)	(2.4)%
SUB-TOTAL EXPENSES		\$3,661,973	\$3,600,943	(\$61,030)	(1.7)%
	LESS CAPITAL OUTLAY	(7,000)	(45,290)	(38,290)	547.0 %
TOTAL EXPENSES		\$3,654,973	\$3,555,653	(\$99,320)	(2.7)%

2016/2017 PROPOSED BUDGET
 SELF INSURANCE
 FUND 502

REVENUES:		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
395-020	INSURANCE CHARGES TO DEPTS.	\$2,950,000	\$3,030,000	\$80,000	2.7 %
395-023	WORKERS COMP. CHARGES	1,550,000	1,550,000	0	0.0 %
369-040	REIMBURSEMENTS	80,000	25,000	(55,000)	(68.8)%
361-100	INTEREST INCOME	15,000	30,000	15,000	100.0 %
389-030	LESS 5% EST. RECEIPTS	(229,750)	(229,750)	0	0.0 %
389-040	CASH FORWARD - OCTOBER 1	198,519	244,352	45,833	23.1 %
TOTAL REVENUES		\$4,563,769	\$4,649,602	\$85,833	1.9 %

EXPENSES:

	RISK MANAGEMENT OPERATIONS	\$681,374	\$659,528	(\$21,846)	(3.2)%
	RESERVE FOR CONTINGENCY	435	4,678	4,243	975.4 %
	INSURANCE COVERAGES	2,312,000	2,412,000	100,000	4.3 %
	INSURANCE CLAIMS	1,569,960	1,573,396	3,436	0.2 %
	SUB-TOTAL EXPENSES	\$4,563,769	\$4,649,602	\$85,833	1.9 %
	LESS CAPITAL OUTLAY	0	0	0	N/A
	TOTAL EXPENSES	\$4,563,769	\$4,649,602	\$85,833	1.9 %

2016/2017 PROPOSED BUDGET
 EMPLOYEE HEALTH INSURANCE
 FUND 504

REVENUES:		2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
381-020	FUND TRANSFER IN	\$38,676	\$39,496	\$820	2.1 %
395-020	INSURANCE CHARGES	13,400,000	14,718,000	1,318,000	9.8 %
	INTEREST	0	50,000	50,000	N/A
395-021	OPEB CHARGES	1,600,000	2,494,672	894,672	55.9 %
389-040	CASH FORWARD	1,562,778	851,360	(711,418)	(45.5)%
TOTAL REVENUES		\$16,601,454	\$18,153,528	\$1,552,074	9.3 %

EXPENSES:					
	SALARIES AND BENEFITS	\$77,351	\$78,991	\$1,640	2.1 %
	EXPENSES	22,046	22,509	463	2.1 %
	INS CLAIMS/AFFORDABLE CARE	16,500,000	18,049,047	1,549,047	9.4 %
	ACT FEES				
	RESERVE FOR CONTINGENCY	2,057	2,981	924	44.9 %
TOTAL EXPENSES		\$16,601,454	\$18,153,528	\$1,552,074	9.3 %

2016/2017 PROPOSED BUDGET
 INFORMATION TECHNOLOGY
 FUND 505

<u>REVENUES:</u>	2015/2016 BUDGET	PROPOSED 2016/2017	INCREASE (DECREASE)	% INCREASE (DECREASE)
GIS INTERDEPARTMENTAL CHARGE	\$298,943	\$325,819	\$26,876	9.0 %
COMP SRV INTERDEPARTMENTAL C	613,443	812,619	199,176	32.5 %
CASH FORWARD	481,291	454,477	(26,814)	(5.6)%
<i>TOTAL REVENUES</i>	<i>\$1,393,677</i>	<i>\$1,592,915</i>	<i>\$199,238</i>	<i>14.3 %</i>

EXPENSES:

103	GEOGRAPHIC INFORMATION SYSTE	\$626,053	\$633,971	\$7,918	1.3 %
241	COMPUTER SERVICES	930,524	1,156,751	226,227	24.3 %
	BUDGET TRANSFER OUT-CLERK OF	11,050	0	(11,050)	(100.0)%
	RESERVE FOR CONTINGENCY	0	36,843	36,843	N/A
	<i>SUB-TOTAL EXPENSES</i>	<i>\$1,567,627</i>	<i>\$1,827,565</i>	<i>\$259,938</i>	<i>16.6 %</i>
	LESS CAPITAL OUTLAY	(173,950)	(234,650)	(60,700)	34.9 %
	<i>TOTAL EXPENSES</i>	<i>\$1,393,677</i>	<i>\$1,592,915</i>	<i>\$199,238</i>	<i>14.3 %</i>