



2017/2018

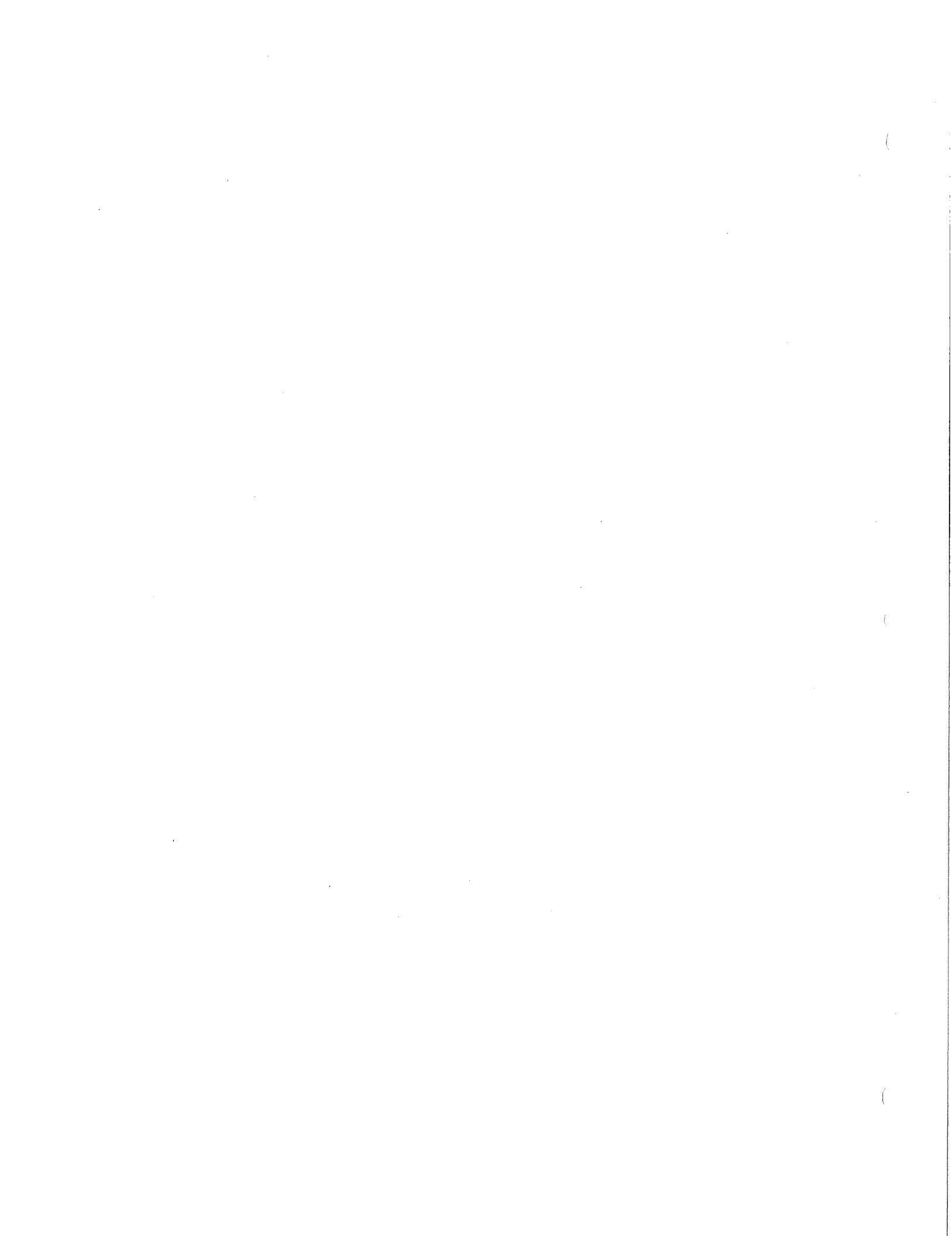
**BUDGET
WORKSHOP**

JULY 12, 2017

2017/2018 BUDGET WORKSHOP

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BUDGET MESSAGE

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BOARD OF COUNTY COMMISSIONERS

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



Office of Management & Budget
Telephone: (772) 226-1214

July 7, 2017

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 2017/2018 (FY17/18).

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.

FY2017/18 Budget Emphasizes Public Safety

The constant goal of local governments is to provide high-quality services at a reasonable cost. Throughout the Great Recession, Indian River County government worked very hard to continue to wring out additional organizational efficiencies, as taxable values plummeted and millage rates were held constant to reduce the burden on the taxpayer.

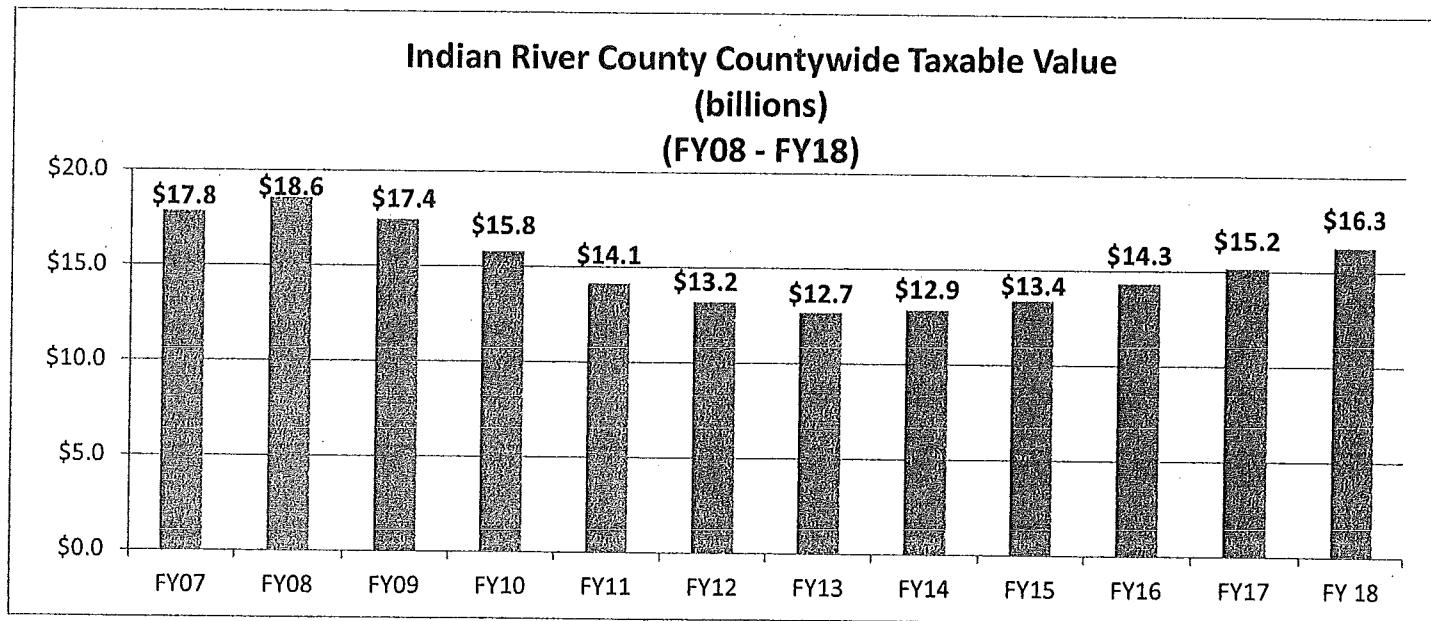
As the local economy recovers from the downturn, there is ongoing pressure to increase service levels. However, we must remain as vigilant with taxpayer dollars in good economic times as was done during the downturn.

Maintaining a safe community with strong emergency services is a requirement of families and retirees alike. Indian River County has always placed a primary emphasis on funding public safety as this is a fundamental service provided by local government. The FY2017/18 budget promotes continued emphasis on public safety through: increased funding of law enforcement, the opening of a new fire station, continued funding of capital equipment deferred during the downturn, addressing the responsiveness of development review and ensuring that new developments are built to proper specifications, and also addressing single source dependencies within the organization that could impact overall service delivery to the public.

Fiscal Year 2017/18 Budget Highlights

The total proposed budget is \$327,646,370, a decrease of \$18,766,301 or 5.42% from the current year. It should be noted that this is an increase of \$19,617,063 or 6.37% from the beginning budget of \$308,029,307 for the current year. However, this is still 30.65% below 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 23 and 24).

The chart below shows continued recovery in the County tax roll, following a significant drop during the "Great Recession". For FY 2017/18 the tax roll is increasing to \$16.3 billion or 7.6% from last year, and is consistent with more moderate increases experienced during the last three years.



Recommendations regarding proposed millage rates for fiscal year 2017/18 are summarized below. Overall, the countywide millage rate is increasing by 1.28%; this is reflective of the General Fund millage rate increasing by 0.0657 mills or 1.96%, offset by a 5.98% reduction in the Land Acquisition Bond millage.

The M.S.T.U. Fund millage rate of 1.0733 remains the same as the current year. The Emergency Services District millage is increasing 2.80%, due primarily to the addition of fire rescue station and replacement capital equipment.

ighlights of the FY2017/18 Budget:

- Tax roll Increase – 7.6% countywide, still well below peak.
- Sheriff funding – Requested \$4.6M increase (all funds); recommended increase of \$2.6M or 5.84%.
- Children's Services Funding – increase of \$556,000 or 52.9%.
- Senior Resources Association (Transportation) increase of \$200,000 or 25% and Senior Resources Association (Senior Services) increased \$123,000.
- Fire Rescue Station 14 - \$1.9 million in additional operating costs for new station, inclusive of startup costs to be funded by budget amendment this year so the station is fully operational in October 2017 (17 total employees).
- Addition of five (5) positions to address building plan review response times including the following:
 - a Deputy Building Official in the Building Fund support by building permit fees;
 - a Lieutenant Inspector position in the Emergency Services District to improve fire plan review response time;
 - a Senior Civil Engineer and an Engineering Technician in County Engineering (Transportation fund) to respond to increased demand for development review;
 - A Senior Planner in the MSTU Fund to improve processing of development plans.
- Addition of three (3) positions to eliminate single source dependencies in key operational units including:
 - a Telecommunications Technician;
 - a Natural Resources Manager;
 - A Human Resource Payroll Specialist.
- Health Insurance - employer monthly contribution increase of \$30; \$20 monthly increase in employee rates. (\$499,320 county-wide impact).
- Construction of landfill Cell II, Segment 3 - \$2,252,500.
- Facility Maintenance- includes funding for window sealing at the County Courthouse and pressure washing and painting of the Courthouse and the Parking Garage and continue multi-year catch-up on building maintenance and repairs.
- Full-time Position increases - \$2,220,217- 32 BCC positions (19 for Fire Rescue), 33.92 FT Constitutional, 65.92 total FT.

The largest individual expense in the budget is Personnel Services. In total, 65.92 additional full-time (FT) positions are proposed for FY 2017/18. BCC departments are increasing 32 full-time positions, while Constitutional Officers show a net increase of 33.92 positions. This results in an additional cost of \$2,220,217 (BCC only). Seventeen of these positions are needed to staff the new fire station. Five positions are required to address development review and three positions are proposed to address single source dependencies in key operational units.

(Table 1) Full-time Positions – All Funds

Fund Description	Current 2016/2017	Recommended 2017/2018	Difference Rec./Approved
Clerk of Court ⁽¹⁾	13.05	14.97	1.92
Tax Collector	49.00	49.00	0.00
Property Appraiser	38.00	39.00	1.00
Sheriff	482.00	512.00 ⁽²⁾	30.00
Supervisor of Elections	9.00	10.00	1.00
Subtotal-Constitutional Officers	591.05	624.97	33.92
General Fund – BCC	131.15	133.15	2.00
M.S.T.U.	50.30	52.30	2.00
Transportation Fund	131.90	134.90	3.00
Emergency Services District	267.00	286.00	19.00
Solid Waste Disposal District	10.00	10.00	0.00
Additional Impact Fee Fund	1.00	1.00	0.00
Rental Assistance	4.00	4.00	0.00
Secondary Road Construction	4.10	4.10	0.00
911 Fund	2.75	2.75	0.00
SHIP Program	1.00	1.00	0.00
Metro Planning Organization	4.00	4.00	0.00
Beach Restoration Fund	2.00	3.00	1.00
Golf	3.00	3.00	0.00
Building Department	29.00	30.00	1.00
Utilities	122.00	126.00	4.00
Fleet Management	7.00	7.00	0.00
Risk Management	2.30	2.30	0.00
Employee Health Insurance	1.00	1.00	0.00
IT Department	12.50	12.50	0.00
Subtotal-BCC Depts.	786.00	818.00	32.00
Grand Total	1,377.05	1,442.97	65.92

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

The proposed budget includes funding for modest salary increases for County employees. Wage reopeners in the collective bargaining agreements with the Teamsters and the International Association of Firefighters (IAFF) are currently being negotiated in accordance with the recently approved contracts.

Revenue Outlook

Indian River County has experienced relatively solid revenue growth as the recovery continues. New construction activity has increased from very low levels during the downturn. In addition, Half-Cent Sales Tax revenue is increasing \$300,000 or 3.3%, Gas taxes are also increasing by \$255,000 or 4.2% overall. State Revenue Sharing is expected to increase by \$75,000 or 2.3%. Optional sales tax revenue is budgeted to increase by \$1,200,000 or 7.8%. Building permit revenue is budgeted flat as revenues are at all-time highs. However, certain revenues are down including franchise fees - \$287,500 and the Communications Services Tax is down \$200,000 reflecting exemptions granted to the fee base.

Proposed Ad Valorem Tax Rates and Fees

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

Table 2
Comparison of Adopted Millage Rates to Proposed

Fund Description	2016/2017 Adopted Millage	2017/2018 Proposed Millage	Difference	% Difference
General Fund	3.3602	3.4259	0.0657	1.96%
Land Acquisition 2004	0.3143	0.2955	(0.0188)	(5.98%)
Subtotal Countywide Millage	3.6745	3.7214	0.0469	1.28%
MSTU Fund	1.0733	1.0733	0.0000	0.00%
Emergency Services District	2.3010	2.3655	0.0645	2.80%
Aggregate Millage	5.8349	5.9556	0.1207	2.19%

There are changes in the proposed millage rates for fiscal year 2017/18. Overall, the countywide millage rate is increasing by 1.28%; this is reflective of the General Fund millage rate increasing by 0.0657 mills or 1.96%, offset by a 5.98% reduction in the Land Acquisition Bond millage.

The M.S.T.U. Fund millage rate of 1.0733 remains the same as the current year. The Emergency Services District millage is increasing 2.80% due primarily to the addition of new fire rescue station and replacement capital equipment.

New positions related to development review are proposed to be supported by ad valorem taxes; recent land policy direction is to undertake a comprehensive review of development review processes with a

committee composed of experts from the development community to address response times through efficiencies and technological improvements, as well as any recommended changes in fee structures. (

Proposed residential assessment rates are increasing by \$6.49 (6.33%) to \$109.10 per Equivalent Residential Unit. Commercial rates are increasing by \$2.12 (5.96%) to \$37.67 per Waste Generation Unit (W.G.U). The proposed readiness-to-use fee is \$21.59 per W.G.U, an increase of \$1.10 from last fiscal year. The rate increase is driven by a \$770,000 increase in the cost to construct, update, and maintain closed landfill cells.

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 the following table.

Table 3
Typical House Comparison – Proposed vs. Current

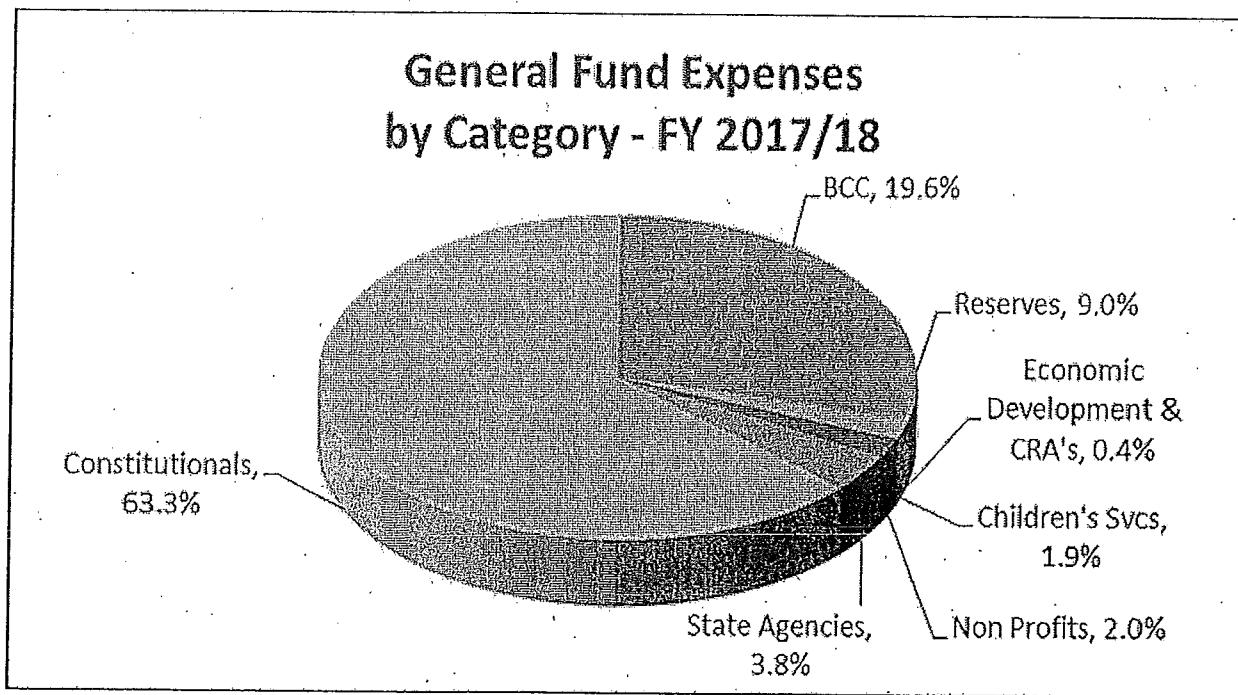
Proposed Millage Compared to Current	2016/2017 Adopted Millage	2017/2018 Proposed Millage	Increase (Decrease)	% Increase (Decrease)
Taxable Value	\$150,000	\$150,000		
General Fund	\$504.03	\$513.89	\$9.86	1.96%
Land Acquisition 2004	\$47.15	\$44.33	(\$2.82)	(5.98%)
Subtotal – Indian River Shores	\$551.18	\$558.22	\$7.04	1.28%
Emergency Services District	\$345.15	\$354.83	\$9.68	2.80%
Subtotal-All Other Incorporated Areas	\$896.33	\$913.05	\$16.72	1.87%
M.S.T.U. Fund	\$161.00	\$161.00	\$0.00	0.00%
Total – Unincorporated Area	\$1,057.33	\$1,074.05	\$16.72	1.58%

General Fund

The proposed General Fund budget is \$85,572,835, an increase of \$848,485 or 1.0%. Specific departmental, Constitutional, and agency budget summaries are contained in the exhibits following this message (pages 29-31). Major factors impacting the General Fund budget are presented below:

- Ad valorem tax roll increase – 7.60%, \$3,572,340 in additional revenue (95% collections).
- Millage rate - 3.4259, increase of 0.0657 mills or \$6.57 per \$100,000 of taxable value.
- Constitutional Officers increases - \$2,231,422
- State Mandates/Constitutional Officers – constitute 74.4% of the total General Fund budget
- Children's Services Funding – increase of \$556,000 or 52.9%.
- Senior Resources Association (Transportation) \$200,000 increase; (Senior Services) \$123,000.
- State Agencies increasing \$213,329 or 7.1%.

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 74.4% of the total fund expenditures. BCC departments represent 19.6% of the total General Fund budget. Constitutional Officers' budgets represent 63.3% of the total budget.

The countywide tax roll has increased 7.60% from last year. New construction added 1.7% while existing values increased 5.9%. This provides additional revenue of approximately \$3.6 million for the General Fund; assuming 95% collections and the same millage rate. The millage rate to fund the recommended General Fund budget is 3.4259, which is an increase of 0.0657 or \$6.57 per \$100,000 of taxable value. BCC budgets are down slightly (0.6%), while Constitutional Officers have increased by 4.3%.

The Clerk of the Circuit Court is requesting a \$44,146 increase or 4.5% over the previous fiscal year budget. This budget increase reflects the cost of rising health insurance, increases in overhead, a modest raise for employees, and an overall net increase of 1.27 positions.

The Sheriff's Office requested a General Fund budget increase of \$5.3 million or 11.9% from the current year. Staff is recommending a more modest increase of \$46.4 million or 4.4%, which is \$2.0 million less than the Sheriff's initial request. In addition, \$1,309,343 in Optional Sales Tax was used to fund replacement vehicles and 800 MHz radios in the Sheriff's 2017/18 budget request to further minimize the impact on the ad valorem tax supported funds.

The Supervisor of Elections has requested an increase of \$38,515 or 3.0%. The primary reasons for this increase are converting the Warehouse Manager position to full-time status, increased health care premiums, and maintenance costs of the new voting system.

The Tax Collector's budget is not due until August 1st; therefore, staff has estimated no change in this budget request at this time.

The Property Appraiser has requested an increase of \$197,600 or 5.5% overall. General Fund dollars support the bulk of the Property Appraiser's budget, and the General Fund impact is an increase of \$180,665 or 6.4%. The budget request includes funding for an additional Appraiser position and funding for employee raises. As contract negotiations were not finalized when the FY2016/17 budget was developed, an allotment for raises was not included in the adopted budget, but were subsequently funded by budget amendment.

The BCC departmental funding amount is down \$101,972 or 0.6%. Total staffing for BCC departments increased by 2 full time positions. These positions include one (1) Tradesworker in Facilities Management to address preventative maintenance in air conditioning systems throughout the county and a Payroll Specialist in Human Resources to eliminate a single source dependency for payroll processing.

Recommended State agency budgets total \$3,234,992, which is an increase of \$213,329 or 7.1%. This is reflective of membership in the Indian River National Estuary Program Council – \$50,000 as well as increased Circuit Court costs and an increase in Indian River County's share of the Medical Examiner's budget.

Circuit Court expenses in the General Fund are budgeted at \$176,312. Of this amount, \$159,317 is attributable to Court Technology fees not generating sufficient revenue to fund Court system technology needs. The shortfall in Court Technology fees is then borne by the General Fund. This is \$68,274 less than the full \$453,002 in funding requested by the Court Administrator.

Indian River County's share of the Medical Examiner budget is increasing \$51,699 or 13.9% reflecting the

phase-in of a Medical Examiner Investigator position.

Proposed funding for Children's Services is \$1,607,965, an increase of \$556,000 or 52.9% as approved by the Board to increase funding closer to the maximum 0.1250 mill funding allocation authorized in the enabling ordinance. Per Board policy direction, reserves are being utilized to fund a portion of the increase - \$250,000.

General fund transfers to other funds are increasing \$303,662 or 6.2%, primarily due to increased expenses in the Transportation Fund.

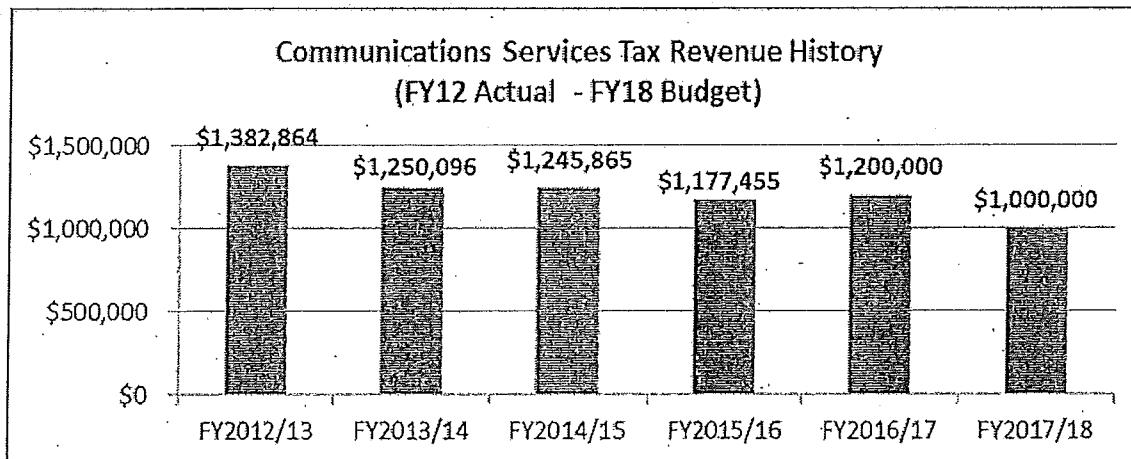
Municipal Service Taxing Unit (M.S.T.U.) Fund

The M.S.T.U. recommended budget is \$30,713,214, an increase of \$292,855, or 1.0% (pages 32-33). Transfers out to the Transportation Fund are increasing by \$243,001 and transfers for Law Enforcement are decreasing by \$156,985. Transfers out make up such a large portion of the M.S.T.U. expense budget (75.9%), 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:

- Ad valorem tax roll – 7.4% increase, generating \$612,534 in additional revenue, assuming 95% collections.
- Transfers Out - \$243,001 to fund transportation.
- Reduction in budgeted Communications Services Tax revenue – (\$200,000) and franchise fee revenue – (\$287,500).
- There is funding for new full-time positions in County Planning and Telecommunications, and part-time positions in Recreation and the Intergenerational Building - \$167,050 in salary & benefits.

Many M.S.T.U. Fund revenues are mixed for the upcoming fiscal year. Half-Cent Sales Tax is projected to increase by 3.3% overall, while State revenue sharing is expected to increase by 2.3%. These revenues will generate an additional \$256,893 to the FY 2017/18 budget. However, certain revenues are down including franchise fees - \$287,500 and the Communications Services Tax is down \$200,000 reflecting exemptions granted to the fee base. See chart below.



Based on the July 1 certified tax roll, the assessed value increased 7.4%; new construction added 1.9%, while existing values increased 5.5%. The proposed millage rate for the M.S.T.U. Fund is 1.0733, which is no change from the current year. This is 5.49% above the rolled back rate.

Transportation Fund

The recommended budget for the Transportation Fund is \$15,588,761, reflecting an increase of \$279,986 or 1.8% (pages 33-34). Some of the major factors impacting the Transportation Fund Budget are presented below:

- Staffing increase - 3 FT positions, \$202,094;
- Increase in pipe and culverts - \$60,000.
- Rolling stock/capital equipment - \$690,220 reflecting an increase of \$19,617 from the FY2017 adopted amount.

As noted previously a Senior Civil Engineer and an Engineering Technician in County Engineering are proposed to respond to demand in development review.

An Environmental Compliance Specialist is also proposed in the Stormwater Department at a cost of \$61,883 to optimize treatment performance of existing and proposed regional County stormwater treatment facilities: Egret Marsh Stormwater Park (existing), PC Main Screening System (existing), Osprey Acres Floway and Nature Preserve (soon to be constructed), North Relief Canal Managed Aquatic Plant System (under design). Current staffing needs additional support to operate and maintain the two existing facilities, as well as the addition of Osprey Acres.

Due to aging infrastructure, there have been a number of culvert failures experienced recently. To address this issue, funding for pipe and culvert materials was increased by \$60,000. Addressing the deferred maintenance will require a multi-year effort.

Constitutional gas taxes are budgeted to increase by \$180,000 while County gas tax revenues reflect an increase of \$25,000. Transfers from the General Fund and M.S.T.U. will account for 65.6% of total revenues next year compared to 63.7% for the current year.

Emergency Services District Fund

The total budget proposed for next fiscal year is \$37,491,634, reflecting an increase of \$68,296 or 0.2%, (page 34). A summary of the major impacts on the Emergency Services District (ESD) is provided as follows:

Addition of Fire Rescue Station #14 - \$1.9 million operating costs/year.

Taxroll change - increased 7.8%, generating \$2,051,603 in additional revenue, assuming the same millage rate at 95% collections.

Budgeted ALS ambulance fee revenue reflects an increase of \$250,000.

Replacement capital equipment - \$2,001,480 budgeted in ESD.

Seventeen (17) additional positions are proposed to staff an ALS fire engine at Fire-Rescue Station 14.

Addition of an Assistant Fire Chief position to provide for a training period overlap and continuity of operations as the existing Fire Chief is in the DROP program with a mandatory retirement date of April 30, 2018. After the consolidation of Fire Service and Emergency Medical Services operations, there were five Assistant Chief positions; currently there is only one.

Addition of a Lieutenant position to address fire plan review response time associated with increased development activity in the county.

Fire Station 14, located at 6780 26th Street, is scheduled to open in October 2017. The generalized location of the station has been identified for many years as a necessary location by ISO. Currently the area is serviced by Station #7, 1891 90th Avenue, and Station #3, 2900 43rd Avenue. These two stations average over 275 calls for service each month, with an average response time of over 6 minutes.

The addition of Station 14 is expected to shorten response times, reduce call volumes for those affected stations and provide availability of emergency services to these areas. This station will provide services to the commercial structures in the mall area and the majority of the calls in this response sector are medical in nature, due to the many assisted living facilities and large number of 55 and over communities.

The proposed District budget also includes funding for \$2,001,480 in replacement capital equipment. Principal purchases include 2 med units, 2 fire prevention vehicles, a battalion chief vehicle, a light duty platform truck, stretchers, Jaws of Life, and laptops. In addition, there is \$535,000 budgeted for a fire pumper; \$231,200 budgeted for a Brush Truck, and \$74,400 for radios shifted to Optional Sales Tax in order to reduce the impact on ad valorem taxes.

Based on the certified tax roll, the total assessed value increased by 7.8% compared to a 5.9% increase last year. New construction provides an increase of 1.9%, while the change in existing values is 5.9%. The tax roll increase provides \$2.1 million in additional revenues at the same millage rate, assuming 95% collections.

The proposed millage rate of 2.3655 is an increase of 2.80% over the current rate and equates to an increase of \$6.45 per \$100,000 of taxable value. This represents an 8.90% increase above the rolled back millage rate. It is important to note that the two principal revenue sources in the Emergency Services District are ad valorem taxes (84.3% of total FY18 fund revenues) and Advanced Life Support (ALS) ambulance user fees (14.8% of total FY18 fund revenues). Ambulance user fees are budgeted conservatively as there is volatility from year to year in the revenue generated. The FY18 budget includes an additional \$250,000 from this revenue source, but the cost of improving service to the public by opening the new station requires additional ad valorem support.

Land Acquisition Bonds – 2004 Referendum

Total debt service expenses are budgeted at \$4,589,350, which is an increase of \$42,803, or 0.9%. The millage rate is 0.2955, which is a decrease of 5.98%.

Solid Waste Disposal District (SWDD)

NOTE: The Solid Waste Disposal District and Enterprise budgets are presented in accordance with Generally Accepted Accounting Principles (GAAP). As a result, depreciation is included as a budgeted expense, while capital outlay and debt service principal payments are excluded.

The total proposed SWDD budget is \$14,039,078, which is a decrease of \$314,105 or 2.2% (page 39).

The capital budget includes \$2,252,500 to initiate the design, permitting, and construction of Cell II, Segment 3 at the County landfill site on Oslo Road. This project is important as it builds future landfill capacity for garbage disposal in Indian River County.

Proposed residential assessment rates are increasing by \$6.49 (6.33%) to \$109.10 per Equivalent Residential Unit. Commercial rates are increasing by \$2.12 (5.96%) to \$37.67 per Waste Generation Unit (W.G.U.). The proposed readiness-to-use fee is \$21.59 per W.G.U., an increase of \$1.10 from last fiscal year. The rate increase is driven by a \$770,000 increase in the cost to construct, update, and maintain closed landfill cells.

Special Revenue and Capital Projects Funds

All but one of the nineteen Street Lighting Districts' rates will remain unchanged. Tierra Linda will increase from \$29.00 to \$39.00 per parcel acre, due to declining fund balance available to support operations. In addition, there are no proposed rate changes in the following Municipal Service Benefit Units (MSBU's): Vero Lake Estates, E. Gifford Stormwater, and Oceanside Street Paving.

Optional Sales Tax

During the November 2016 general election, 64.35% of Indian River County voters approved the extension of the Optional Sales Tax for an additional fifteen (15) years through December 31, 2034, reflecting voter confidence in how these funds have been administered by the county. This revenue source is a principal funding source for Indian River County capital projects, and, coupled with conservative budgetary practices, allows the county to maintain very low millage rates. As infrastructure must be sized to meet peak seasonal population needs, it is appropriate that this revenue source is paid by both residents and tourists.

The Optional Sales Tax (OST) Fund budget is \$32,607,236 a decrease of \$12.7 million or 28.1% from the current year. This decrease is due largely to the fluctuation in capital projects from year to year. The largest component of budgeted projects is for road construction.

Golf Course

The proposed Golf Course budget totals \$2,892,007, reflecting an increase of \$76,146 or 2.7%. The irrigation system improvements currently underway at the Lakes Golf Course are an important step in the long-term maintenance of the golf facilities. No change in rates is proposed.

Building Division

The proposed budget is \$3,853,306, reflecting an increase of \$282,886 or 7.9%. The Building Division budget includes a Deputy Building Official that is necessary to assist in addressing permit review and customer service, and also to provide additional management redundancy for day to day operations. Staff will continue to explore options to streamline the permitting process and improve the customer experience in this area.

One concern noted in recent years is the ability to recruit additional Building Inspector and Plans Examiner positions. That recruitment issue is a common problem statewide and in growing areas nationally. We have successfully used contracted inspectors to keep daily inspections per inspector down to a manageable level and will continue working to improve customer service through reduced inspector loads. In addition, implementation of the NeoGov on-line application system in January helped recruit out-of-county applicants that led to two new inspector hires and one new plans examiner hire this spring.

Utilities

The Utility Services recommended budget is \$41,936,341, reflecting an increase of \$2,194,932 or 5.5% (page 51). A net of four (4) additional positions at a cost of \$245,870 are proposed to improve operations and maintenance of the system. No rate increases are included in this budget.

Customers of our utility system expect uninterrupted water and sewer service and preventative maintenance is a key factor in delivering this reliability. Funding for system repair and replacement (R & R) has been increased by \$449,000 to \$5,135,000 annually.

In August 2017, staff will be reviewing responses to an RFP to implement an AMI meter program. This is a long-term investment in technology to remotely read meters and to improve customer service.

GIS/Computer Services Fund

The total proposed budget for the GIS/Computer Services Fund is \$1,688,029, reflecting a decrease of \$94,445 or 5.3%. No new positions were funded in the FY2017/18 budget. Departmental contributions were "right-sized" in FY2017/18 to fund this operation, due to the impact of updating Microsoft licensing fees mid-year in FY2017.

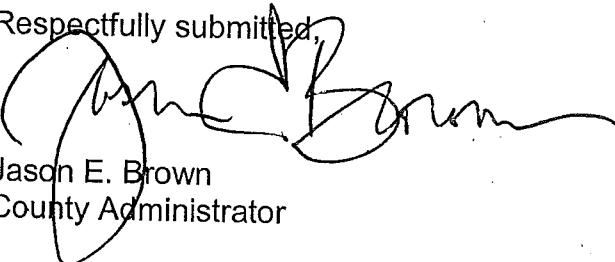
Prospective View

Indian River County continues to grow as our lower population density, natural amenities and small town feel appeal to both retirees and families relocating from higher costs areas in South Florida. Maintaining this appeal and being vigilant in managing this growth is a challenge that we all share.

Our low tax rates are one component of the economic advantages of residing or operating a business in Indian River County. One of the immediate challenges lying ahead is the referendum that would provide an additional \$25,000 homestead exemption on non-school taxes. Assuming passage of this referendum, the estimated impact on county tax revenues is potentially \$3 million. We need to begin planning for the impact of this referendum as we move forward.

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.

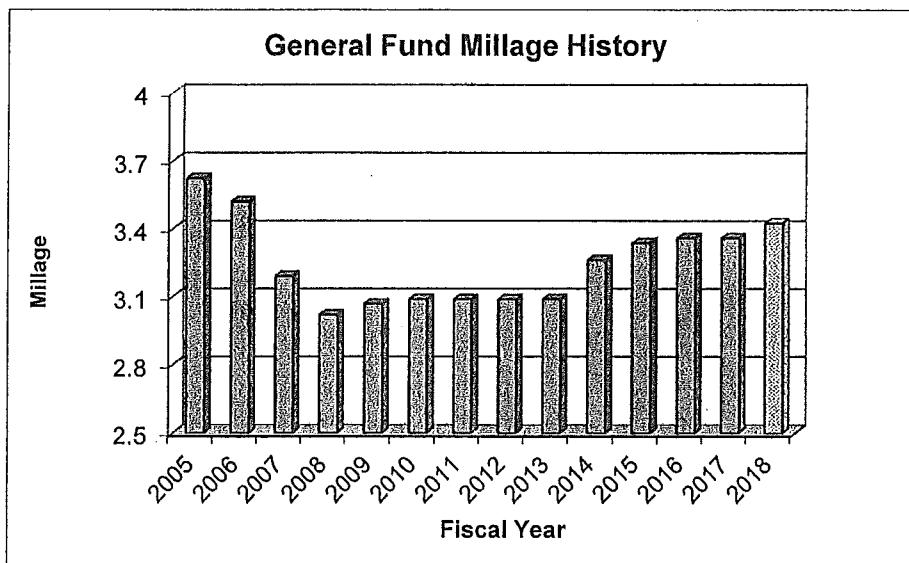
Respectfully submitted,



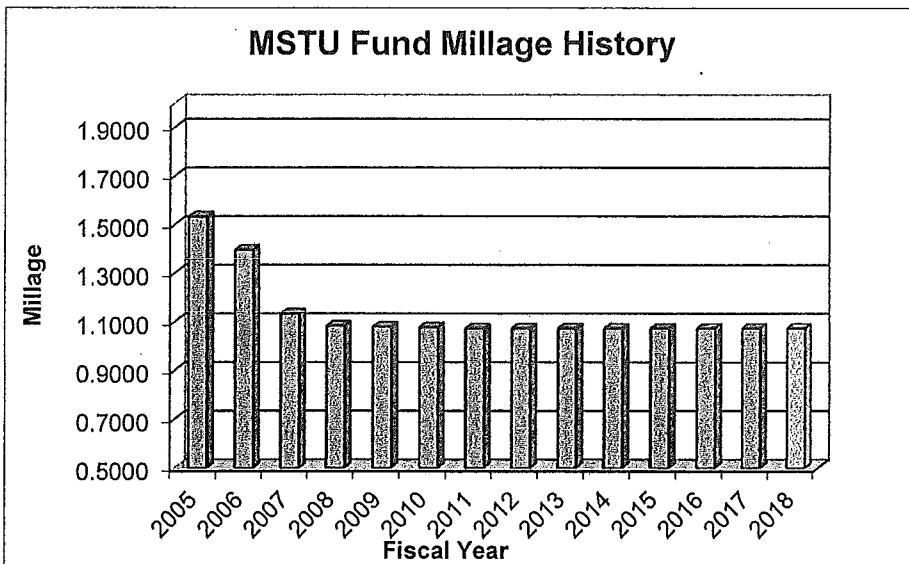
Jason E. Brown
County Administrator

HISTORICAL MILLAGE RATES BY FUND

Historical Millage Rates By Fund



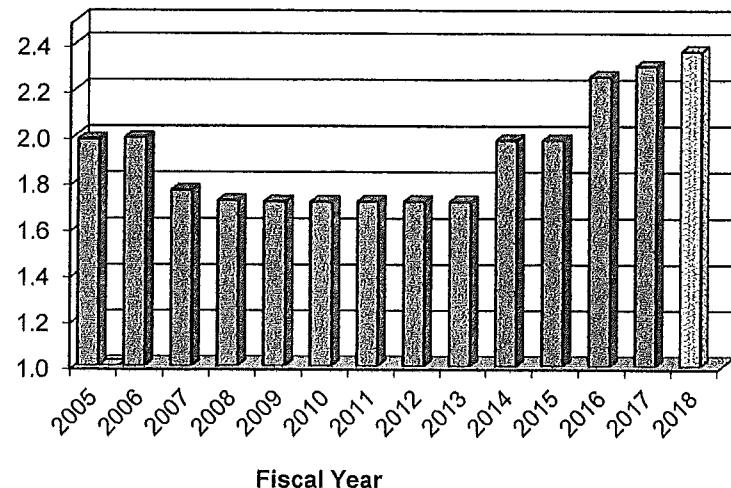
General Fund	
Year	Millage
2005	3.6233
2006	3.5204
2007	3.1914
2008	3.0202
2009	3.0689
2010	3.0892
2011	3.0892
2012	3.0892
2013	3.0892
2014	3.2620
2015	3.3375
2016	3.3602
2017	3.3602
2018	3.4259



MSTU Fund	
Year	Millage
2005	1.5330
2006	1.3969
2007	1.1336
2008	1.0835
2009	1.0804
2010	1.0774
2011	1.0733
2012	1.0733
2013	1.0733
2014	1.0733
2015	1.0733
2016	1.0733
2017	1.0733
2018	1.0733

Historical Millage Rates By Fund

Emergency Services District Millage History



ESD Fund	
Year	Millage
2005	1.9836
2006	1.9911
2007	1.7639
2008	1.7201
2009	1.7148
2010	1.7148
2011	1.7148
2012	1.7148
2013	1.7148
2014	1.9799
2015	1.9799
2016	2.2551
2017	2.3010
2018	2.3655

FUND SUMMARY AND MILLAGE

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Proposed Budget Comparison by Fund

Fiscal Year 2016/17 and 2017/18

Fund Number and Description		FY 2016/17 Budget @ 3/31/17	FY 2017/18 Department Requests	FY 2017/18 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
<i>Ad Valorem Taxing Funds:</i>						
001	General Fund	\$84,724,350	\$89,496,582	\$85,572,835	\$848,485	1.00 %
004	Municipal Service Taxing Unit Fund	30,420,359	30,972,315	30,713,214	292,855	0.96 %
111	Transportation Fund	15,308,775	17,924,186	15,588,761	279,986	1.83 %
114	Emergency Services District	37,423,338	38,043,127	37,491,634	68,296	0.18 %
245	2004 Land Acquisition Bonds	4,546,547	4,589,350	4,589,350	42,803	0.94 %
Total - Ad Valorem Taxing Funds:		\$172,423,369	\$181,025,560	\$173,955,794	\$1,532,425	0.89 %
<i>Solid Waste Disposal District:</i>						
(1)	411	Solid Waste Disposal District	\$14,353,183	\$14,038,889	\$14,039,078	(\$314,105) (2.19)%
<i>Special Revenue Funds:</i>						
102	New Traffic Improvement Fees	7,831,283	7,902,000	7,402,000	(429,283)	(5.48)%
103	Additional Impact Fees	2,946,818	1,611,440	1,611,906	(1,334,912)	(45.30)%
108	Section 8/Rental Assistance	2,687,912	2,343,349	2,346,408	(341,504)	(12.71)%
109	Secondary Road Construction	12,511,676	16,312,760	6,303,999	(6,207,677)	(49.62)%
112	Special Law Enforcement	80,822	0	0	(80,822)	(100.00)%
117	Tree Ordinance Fines	150,000	50,000	50,000	(100,000)	(66.67)%
119	Tourist Development Fund	868,200	932,043	902,669	34,469	3.97 %
120	911 Surcharge	956,282	1,390,243	1,394,903	438,621	45.87 %
123	IRCLHAP/SHIP	1,186,036	1,171,691	1,150,363	(35,673)	(3.01)%
124	Metro Plan Organization	1,840,887	758,172	776,875	(1,064,012)	(57.80)%
126	Multi-jurisdiction Law Enforcement	2,750	0	0	(2,750)	(100.00)%
127	Native Uplands Acquisition	105,000	65,000	65,000	(40,000)	(38.10)%
128	Beach Restoration	3,117,842	3,651,734	3,655,846	538,004	17.26 %
129	Neighborhood Stabilization Plan	62,343	0	0	(62,343)	(100.00)%
133	Florida Boating Improvement Prog.	360,704	352,100	352,100	(8,604)	(2.39)%
134	Library Bequest Fund	2,830	0	0	(2,830)	(100.00)%
135	Disabled Access Programs	20,000	20,000	20,000	0	0.00 %
136	Intergovernmental Grants	798,578	641,039	641,039	(157,539)	(19.73)%
137	Traffic Education Program	61,350	48,000	57,000	(4,350)	(7.09)%
140	Court Facility Surcharge Fund	376,561	153,426	156,000	(220,561)	(58.57)%
141	Additional Court Costs	122,876	132,461	132,461	9,585	7.80 %
142	Court Technology Fund	371,959	527,686	315,500	(56,459)	(15.18)%
145	Land Acquisition Series 2006	65,000	65,000	45,000	(20,000)	(30.77)%
171	E. Gifford Stormwater M.S.B.U.	19,940	19,940	19,943	3	0.02 %
179	Oceanside Streetlighting	2,281	2,281	2,281	0	0.00 %
179	Oceanside Street Paving	14,474	14,474	14,477	3	0.02 %
180	Oslo Park Streetlighting	40,427	40,427	40,427	0	0.00 %
181	Gifford Streetlighting	127,494	127,494	127,551	57	0.04 %
182	Laurelwood Streetlighting	8,671	8,671	8,667	(4)	(0.05)%
183	Rockridge Streetlighting	3,635	3,635	3,645	10	0.28 %

Proposed Budget Comparison by Fund

Fiscal Year 2016/17 and 2017/18

Fund Number and Description		FY 2016/17 Budget @ 3/31/17	FY 2017/18 Department Requests	FY 2017/18 Proposed Budget	Increase (Decrease)	% Increase (Decrease)	
Special Revenue Funds (continued):							
184	Vero Highlands Streetlighting	\$87,818	\$87,818	\$87,881	\$63	0.07 %	
186	Porpoise Point Streetlighting	613	613	613	0	0.00 %	
187	Single Streetlights	2,400	2,400	2,400	0	0.00 %	
188	Laurel Court Streetlighting	1,235	1,235	1,236	1	0.08 %	
189	Tierra Linda Streetlighting	2,882	2,882	2,884	2	0.07 %	
190	Vero Shores Streetlighting	6,208	6,208	6,194	(14)	(0.23)%	
191	Ixora/Eastview Streetlighting	7,095	7,095	7,101	6	0.08 %	
192	Royal Poinciana Streetlighting	15,643	15,643	15,654	11	0.07 %	
193	Roseland Streetlighting	1,837	1,837	1,837	0	0.00 %	
194	Whispering Pines Streetlighting	1,703	1,703	1,703	0	0.00 %	
195	Moorings Streetlighting	18,902	18,902	18,785	(117)	(0.62)%	
196	Walker's Glen Streetlighting	2,084	2,084	2,084	0	0.00 %	
197	Glendale Lakes Streetlighting	3,925	3,925	3,928	3	0.08 %	
198	Floralta Beach Streetlighting	2,571	2,571	2,571	0	0.00 %	
199	West Wabasso Streetlighting	7,494	7,494	7,513	19	0.25 %	
185	Vero Lake Estates M.S.B.U.	475,637	475,637	931,617	455,980	95.87 %	
Total - Special Revenue Funds:		\$37,382,678	\$38,983,113	\$28,690,061	(\$8,692,617)	(23.25)%	
Other Debt Service Funds:							
204	Dodger Bonds	\$1,048,166	\$1,062,812	\$1,062,812	\$14,646	1.40 %	
Capital Project Funds:							
308	Dodgertown Capital Reserve Fund	\$250,000	\$250,000	\$250,000	\$0	0.00 %	
315	Optional One Cent Sales Tax	45,323,121	26,557,293	32,607,236	(12,715,885)	(28.06)%	
Total - Capital Project Funds:		\$45,573,121	\$26,807,293	\$32,857,236	(\$12,715,885)	(27.90)%	
Enterprise Funds:							
(1)	418	Golf Course	\$2,815,861	\$2,871,779	\$2,892,007	\$76,146	2.70 %
(1)	441	County Building Department	3,570,420	3,819,274	3,853,306	282,886	7.92 %
(1)	471	Utilities	39,741,409	42,048,613	41,936,341	2,194,932	5.52 %
(1)	472	Utilities-Impact Fee	1,362,775	1,362,775	1,362,775	0	0.00 %
Total - Enterprise Funds:		\$47,490,465	\$50,102,441	\$50,044,429	\$2,553,964	5.38 %	
Internal Service Funds:							
(1)	501	Fleet Management	\$3,555,869	\$3,628,222	\$3,573,592	\$17,723	0.50 %
(1)	502	Self-Insurance	4,649,818	4,764,086	4,765,018	115,200	2.48 %
(1)	504	Employee Health Insurance	18,153,528	18,156,414	16,970,321	(1,183,207)	(6.52)%
(1)	505	GIS/ Information Technology	1,782,474	1,840,561	1,688,029	(94,445)	(5.30)%
Total - Internal Service Funds:		\$28,141,689	\$28,389,283	\$26,996,960	(\$1,144,729)	(4.07)%	
Total - All Funds:		\$346,412,671	\$340,409,391	\$327,646,370	(\$18,766,301)	(5.42)%	

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

INDIAN RIVER COUNTY 2017/2018 TAXING DISTRICT SUMMARY

Ad Valorem Summary				
Ad Valorem Taxing Districts	2016/2017 Millage	2017/2018 Rollback Millage	2017/2018 Proposed Millage	% Above or Below Rollback
General Fund	3.3602	3.1746	3.4259	7.92 %
M.S.T.U.	1.0733	1.0174	1.0733	5.49 %
Emergency Services District	2.3010	2.1722	2.3655	8.90 %
Aggregate Millage	5.8349	5.5200	5.9556	7.89 %
Ad Valorem Tax - Voted				
G.O. Land Acquisition - 2004	0.3143	N/A	0.2955	N/A

Streetlighting District Assessments				
Streetlighting Districts	2016/2017 Per Parcel/ Acre/Lot Charge	2017/2018 Per Parcel/ Acre/Lot Charge	Increase Decrease	% Increase (Decrease)
Gifford	\$25.00	\$25.00	\$0.00	0.00 %
Laurelwood	\$36.00	\$36.00	\$0.00	0.00 %
Rockridge	\$8.00	\$8.00	\$0.00	0.00 %
Vero Highlands	\$36.00	\$36.00	\$0.00	0.00 %
Porpoise Point	\$11.00	\$11.00	\$0.00	0.00 %
Laurel Court	\$39.00	\$39.00	\$0.00	0.00 %
Tierra Linda	\$29.00	\$39.00	\$10.00	34.48 %
Vero Shores	\$24.00	\$24.00	\$0.00	0.00 %
Ixora Park	\$20.00	\$20.00	\$0.00	0.00 %
Royal Poinciana	\$39.00	\$39.00	\$0.00	0.00 %
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	2016/2017 Waste Generation Unit ⁽¹⁾	2017/2018 Waste Generation Unit ⁽²⁾	Increase (Decrease)	% Increase (Decrease)
Residential	\$64.13	\$68.19	\$4.06	6.33 %
Commercial	\$35.55	\$37.67	\$2.12	5.96 %
Readiness-to-use Fee	\$20.49	\$21.59	\$1.10	5.37 %

(1) Equivalent Residential Unit Charge

\$102.61 in 2016/2017

(2) Proposed Equiv. Residential Unit Charge

\$109.10 in 2017/2018

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GENERAL FUND EXPENSE ESTIMATE FOR 2017/2018 FUND 001
PROPOSED BUDGET AS OF July 7, 2017

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2017	2017/2018 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
BOARD OF COUNTY COMMISSIONERS						
101	BCC OPERATIONS	\$1,032,863	\$1,034,994	\$1,034,994	\$2,131	0.2 %
102	COUNTY ATTORNEY	785,012	785,668	785,668	656	0.1 %
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	41,594	41,594	74,030	32,436	78.0 %
107	COMMUNICATION/EMER. SERVICE	516,017	560,717	499,717	(16,300)	(3.2)%
109	MAIN LIBRARY	2,264,848	2,541,410	2,246,410	(18,438)	(0.8)%
112	NORTH COUNTY LIBRARY	1,058,061	1,086,048	1,065,966	7,905	0.7 %
113	BRACKETT LIBRARY	287,770	285,424	285,424	(2,346)	(0.8)%
118	IR SOIL/WATER CONSERVATION	45,737	46,188	46,188	451	1.0 %
119	LAW LIBRARY	79,582	86,829	86,829	7,247	9.1 %
201	ADMINISTRATOR-OPERATIONS	455,376	464,143	464,143	8,767	1.9 %
202	GENERAL SERVICES	135,146	139,788	139,788	4,642	3.4 %
203	HUMAN RESOURCES	445,105	468,577	463,177	18,072	4.1 %
204	PLANNING & DEVELOPMENT	6,000	6,000	6,000	0	0.0 %
206	VETERANS SERVICES	269,709	274,809	274,809	5,100	1.9 %
208	EMERGENCY MANAGEMENT	573,866	544,794	451,027	(122,839)	(21.4)%
210	PARKS	2,365,370	2,295,587	2,259,728	(105,642)	(4.5)%
211	HUMAN SERVICES	287,508	288,030	288,030	522	0.2 %
212	AG EXTENSION	178,094	165,732	163,232	(14,862)	(8.3)%
216	PURCHASING	167,880	193,475	175,862	7,982	4.8 %
220	FACILITIES MANAGEMENT	3,863,742	4,016,597	3,845,570	(18,172)	(0.5)%
229	OFFICE OF MANAGEMENT AND BUDGET	320,073	325,169	325,119	5,046	1.6 %
237	FPL GRANT EXPENDITURES	121,295	122,898	122,898	1,603	1.3 %
238	EMERGENCY BASE GRANT	133,986	91,035	89,085	(44,901)	(33.5)%
241	COMPUTER SERVICES TRANSFER	228,366	228,366	322,497	94,131	41.2 %
246	INSURANCE PREMIUMS	283,218	283,218	283,218	0	0.0 %
250	COUNTY ANIMAL CONTROL	562,771	577,233	574,233	11,462	2.0 %
251	MAILROOM/SWITCHBOARD	324,200	360,362	357,575	33,375	10.3 %
SUB-TOTAL		\$16,833,189	\$17,314,685	\$16,731,217	(\$101,972)	(0.6)%
CONSTITUTIONAL OFFICERS						
300	CLERK OF CIRCUIT COURT	\$988,668	\$1,032,814	\$1,032,814	\$44,146	4.5 %
400	TAX COLLECTOR	1,465,104	1,465,104	1,465,104	0	0.0 %
500	PROPERTY APPRAISER	2,812,132	2,812,132	2,992,797	180,665	6.4 %
600	SHERIFF	44,445,601	49,730,010	46,420,667	1,975,066	4.4 %
700	SUPERVISOR OF ELECTIONS	1,282,257	1,323,254	1,320,772	38,515	3.0 %
114	VALUE ADJUSTMENT BOARD	66,950	66,950	60,000	(6,950)	(10.4)%
600	SHERIFF - ELECTRIC	900,000	900,000	900,000	0	0.0 %
SUB-TOTAL		\$51,960,712	\$57,330,264	\$54,192,154	\$2,231,442	4.3 %
STATE AGENCIES						
106	NEW HORIZONS	\$287,172	\$301,530	\$301,530	\$14,358	5.0 %
106	STATE HEALTH DEPARTMENT	602,829	632,970	632,970	30,141	5.0 %
110	TREASURE COAST REG. PLAN. COUNCIL	61,631	62,957	62,957	1,326	2.2 %
110	IR LAGOON NATIONAL ESTUARY PROGRAM COUNCIL	0	50,000	50,000	50,000	N/A
110	DEPT. OF JUVENILE JUSTICE	347,000	347,000	400,000	53,000	15.3 %
111	MEDICAID	1,142,135	1,142,135	1,077,218	(64,917)	(5.7)%
252	ENVIRONMENTAL CONTROL BOARD	7,033	7,033	7,033	0	0.0 %
901	CIRCUIT COURT EXPENSES	94,878	32,400	176,312	81,434	85.8 %
901	GUARDIAN AD LITEM	13,433	18,752	18,752	5,319	39.6 %
903	VICTIM'S ASSISTANCE PROGRAM	67,605	66,392	66,392	(1,213)	(1.8)%
903	STATE ATTORNEY	23,647	15,601	15,601	(8,046)	(34.0)%
904	PUBLIC DEFENDER	3,309	3,537	3,537	228	6.9 %
907	MEDICAL EXAMINER	370,991	442,634	422,690	51,699	13.9 %
SUB-TOTAL		\$3,021,663	\$3,122,941	\$3,234,992	\$213,329	7.1 %
ECONOMIC DEVELOPMENT						
110	ECONOMIC DEVELOPMENT DIVISION	\$171,465	\$185,054	\$185,054	\$13,589	7.9%
SUB-TOTAL		\$171,465	\$185,054	\$185,054	\$13,589	7.9%

GENERAL FUND EXPENSE ESTIMATE FOR 2017/2018 FUND 001
PROPOSED BUDGET AS OF July 7, 2017

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2017	2017/2018 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDREN'S SERVICES						
128	CHILDREN'S SERVICES	\$1,051,965	\$1,607,965	\$1,607,965	\$556,000	52.9 %
	SUB-TOTAL	\$1,051,965	\$1,607,965	\$1,607,965	\$556,000	52.9 %
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	\$160,610	\$160,610	\$179,916	\$19,306	12.0 %
137	FELLSMERE CRA	3,062	3,062	5,511	2,449	80.0 %
	SUB-TOTAL	\$163,672	\$163,672	\$185,427	\$21,755	13.3 %
NON-PROFIT ORGANIZATIONS						
110	MENTAL HEALTH WALK-IN CLINIC	\$22,500	\$25,000	\$22,962	\$462	2.1 %
110	UNITED AGAINST POVERTY (FKA-HARVEST FOOD)	10,000	30,000	10,205	205	2.1 %
110	211 PALM BEACH/TREASURE COAST, INC.	10,000	10,500	10,205	205	2.1 %
110	FOR THE LOVE OF PAWS	0	11,110	0	0	N/A
	SUB-TOTAL	\$42,500	\$76,610	\$43,372	\$872	2.1 %
QUASI-NON-PROFIT ORGANIZATIONS						
110	COMM. TRANSPORTATION COORDINATOR(SRA)	\$800,000	\$1,362,908	\$1,000,000	\$200,000	25.0 %
110	CTC-SRA-SENIOR SERVICES	\$0	\$123,000	\$123,000	123,000	N/A
110	COMM TRANSPORTATION COORD.GRANTS (SRA)	2,431,127	0	0	(2,431,127)	(100.0)%
110	GIFFORD YOUTH CENTER	93,600	96,500	95,519	1,919	2.1 %
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	12,185	12,185	12,185	0	0.0 %
110	HUMANE SOCIETY OF VERO BEACH, FL	395,547	425,000	395,547	0	0.0 %
110	TREASURE COAST HOMELESS SERVICES COUNCIL	15,270	15,270	15,270	0	0.0 %
	SUB-TOTAL	\$3,747,729	\$2,034,863	\$1,641,521	(\$2,106,208)	(56.2)%
	SUB-TOTAL EXPENSES	\$76,992,895	\$81,836,054	\$77,821,702	\$828,807	1.1 %
199	RESERVE FOR CONTINGENCY	\$293,578	\$1,038,666	\$825,609	532,031	181.2 %
102	LEGAL COSTS - ALL ABOARD FLORIDA	816,015	0	0	(816,015)	(100.0)%
199	TRANSFER OUT - TRANSPORTATION	4,731,868	4,731,868	4,960,714	228,846	4.8 %
199	TRANSFER OUT - BEACH RESTORATION	117,554	117,554	190,499	72,945	62.1 %
199	TRANSFER OUT-EMPLOYEE HEALTH	39,496	39,496	41,367	1,871	4.7 %
199	CASH FORWARD-SEPTEMBER 30	1,732,944	1,732,944	1,732,944	0	0.0 %
	SUB-TOTAL	\$7,731,455	\$7,660,528	\$7,751,133	\$19,678	0.3 %
	TOTAL EXPENSES	\$84,724,350	\$89,496,582	\$85,572,835	\$848,485	1.0 %
2017/18	PROPOSED MILLAGE	3.4259		2013/14 MILLAGE	3.2620	
2016/17	MILLAGE	3.3602		2012/13 MILLAGE	3.0892	
2015/16	MILLAGE	3.3602		2011/12 MILLAGE	3.0892	
2014/15	MILLAGE	3.3375		2010/11 MILLAGE	3.0892	

GENERAL FUND REVENUE ESTIMATE FOR 2017/2018 FUND 001
PROPOSED BUDGET AS OF July 7, 2017

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2017	2017/2018 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$51,015,979	\$53,056,618	\$55,848,138	\$4,832,159	9.5 %
311-020	DELINQUENT AD VALOREM TAX	40,000	20,000	20,000	(20,000)	(50.0) %
311-030	INTEREST TAX ROLL	2,500	5,000	5,000	2,500	100.0 %
331-231	EMERGENCY MGMT PERFORMANCE GRANT	77,343	0	0	(77,343)	(100.0) %
331-410	FTA SEC 5307-SR RESOURCE ASSOC	612,580	0	0	(612,580)	(100.0) %
331-423	SECTION 5311 GRANT	66,583	0	0	(66,583)	(100.0) %
331-424	SECTION 5339 GRANT	380,624	0	0	(380,624)	(100.0) %
333-200	FED PAY-NOT TAXES-WILDLIFE	35,000	35,000	35,000	0	0.0 %
334-232	EMPA BASE GRANT	123,557	91,035	89,085	(34,472)	(27.9) %
334-710	STATE LIBRARY AID GENERAL	98,101	95,000	95,000	(3,101)	(3.2) %
335-120	STATE REVENUE SHARE	1,047,375	1,071,000	1,071,000	23,625	2.3 %
335-130	INS. AGT. COUNTY LICENSE	37,000	42,000	40,000	3,000	8.1 %
335-150	ALCOHOLIC BEV. LICENSES	60,000	60,000	60,000	0	0.0 %
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.0 %
335-180	HALF CENT SALES TAX	2,827,125	2,921,607	2,921,607	94,482	3.3 %
335-610	EM HEALTH FAC PLAN REV	500	600	600	100	20.0 %
341-520	SHERIFF	635,630	635,630	635,630	0	0.0 %
341-550	SUPERFVISOR OF ELECTIONS	500	500	500	0	0.0 %
342-300	SHERIFF-PRISONER REVENUE	50,000	50,000	36,000	(15,000)	(30.0) %
347-290	OTHER PARK & REC. FEES	50,000	50,000	52,000	2,000	4.0 %
347-291	EQUIPMENT RENTALS	6,000	6,000	6,000	0	0.0 %
347-294	RENTALS-BUILDINGS	140,081	140,081	162,255	22,174	15.8 %
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	16,500	16,500	16,500	0	0.0 %
351-010	COURT FINE	2,000	2,000	2,000	0	0.0 %
351-011	ADDITIONAL COURT COSTS	300	300	300	0	0.0 %
351-012	DOMESTIC VIOLENCE	8,500	8,500	8,500	0	0.0 %
351-700	RADIO COMMUNICATION (F.S. 318.21(10))	120,000	110,000	110,000	(10,000)	(8.3) %
352-010	FINES-MAIN LIBRARY	30,000	27,500	27,500	(2,500)	(8.3) %
352-011	FINES-NORTH COUNTY LIBRARY	20,000	16,000	16,000	(4,000)	(20.0) %
352-012	GIFFORD YAC LIBRARY FINES	25	40	40	15	60.0 %
354-002	ENVIRONMENTAL FINES	1,000	1,000	1,000	0	0.0 %
354-004	ANIMAL CONTROL FINES	14,000	14,000	15,000	1,000	7.1 %
354-005	ANIMAL CONTROL TRAINING FINES	500	500	750	250	50.0 %
354-009	COUNTY PARKING VIOLATIONS	200	200	200	0	0.0 %
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	1,000	1,200	1,200	200	20.0 %
367-010	ANIMAL LICENSES	110,000	110,000	110,000	0	0.0 %
361-100	INTEREST INCOME	110,000	125,000	140,000	30,000	27.3 %
361-133	INTEREST SHERIFF	100	150	200	100	100.0 %
362-010	RENTS AND ROYALTIES	43,195	43,195	22,195	(21,000)	(48.6) %
362-011	RADIO TOWER RENTS	180,000	180,000	180,000	0	0.0 %
362-013	SRA TRANSIT ADVERTISING SHARE	35,000	35,000	25,000	(10,000)	(28.6) %
364-041	SURPLUS SALES-FURNITURE & EQUIPMENT	7,500	7,500	10,000	2,500	33.3 %
366-041	FPL DISASTER PREPAREDNESS	119,043	119,043	119,043	0	0.0 %
366-090	OTHER CONTRIBUTIONS/DONATIONS	600	0	0	(500)	(100.0) %
369-092	BUILDING DEMOLITION LIENS	2,500	2,500	2,500	0	0.0 %
366-095	DONATIONS-MAIN LIBRARY	25,000	0	0	(25,000)	(100.0) %
366-100	DONATIONS-N COUNTY LIBRARY BOOKS	6,500	0	0	(6,500)	(100.0) %
369-900	OTHER MISC. REVENUE	35,051	35,051	35,051	0	0.0 %
369-921	NON-RESIDENT FEES-MAIN LIBRARY	1,000	1,000	1,000	0	0.0 %
369-922	LOST CARD FEES-MAIN LIBRARY	800	800	800	0	0.0 %
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	2,000	2,000	2,000	0	0.0 %
369-930	REFUND-PRIOR YEAR EXPENSE	1,500	1,500	1,500	0	0.0 %
369-934	BRACKETT LIBRARY-PUBLIC COPY FEES	3,300	3,300	3,300	0	0.0 %
369-936	LIBRARY FINES-BRACKETT	4,500	4,500	4,500	0	0.0 %
369-939	MISC. REVENUE-BRACKETT LIBRARY	200	200	200	0	0.0 %
369-940	REIMBURSEMENTS	75,000	75,000	75,000	0	0.0 %
369-941	MISC. REVENUE-MAIN LIBRARY	6,000	6,000	6,000	0	0.0 %
369-942	MISC. REVENUE-NORTH COUNTY LIBRARY	10,000	10,000	10,000	0	0.0 %
369-944	GIFFORD COMMUNITY CENTER-R&R	4,300	4,300	4,300	0	0.0 %
369-950	INTERDEPARTMENTAL REIMBURSEMENTS	3,942,327	4,023,962	4,023,962	81,635	2.1 %
369-951	INTERDEPARTMENTAL CHARGES	298,286	298,286	298,286	0	0.0 %
369-960	FAIRGROUND FEES	110,000	110,000	110,000	0	0.0 %
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	18,217,465	18,217,465	18,060,480	(156,985)	(0.9) %
389-030	LESS 5% EST. RECEIPTS	(3,100,867)	(3,210,905)	(3,350,132)	(249,265)	8.0 %
389-040	CASH FORWARD - FUND ALL ABOARD FLORIDA	816,015	0	0	(816,015)	(100.0) %
389-040	CASH FORWARD - CHILDRENS SERVICES	0	0	250,000	250,000	N/A
389-040	CASH FORWARD OCTOBER 1	5,595,632	4,048,208	3,609,845	(1,985,787)	(35.5) %
TOTAL REVENUES		\$84,724,350	\$83,272,866	\$85,572,835	\$848,485	1.0 %

2017/18	PROPOSED MILLAGE	3.4259	2013/14 MILLAGE	3.2620
2016/17	MILLAGE	3.3602	2012/13 MILLAGE	3.0892
2015/16	MILLAGE	3.3602	2011/12 MILLAGE	3.0892
2014/15	MILLAGE	3.3375	2010/11 MILLAGE	3.0892

MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2017/2018 FUND 004
PROPOSED BUDGET AS OF July 7, 2017

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2017	2017/2018 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
102	COUNTY ATTORNEY - FMPA LITIGATION	\$69,789	\$0	\$0	(\$69,789)	(100.0)%
104	NORTH COUNTY AQUATIC CENTER	836,537	947,264	824,130	(12,407)	(1.5)%
105	GIFFORD AQUATIC CENTER	406,924	524,453	405,865	(1,059)	(0.3)%
108	RECREATION	917,295	897,535	897,535	(19,760)	(2.2)%
115	INTERGENERATIONAL FACILITY	405,252	492,545	463,431	58,179	14.4 %
116	OCEAN RESCUE	840,031	889,818	863,001	22,970	2.7 %
161	SHOOTING RANGE	752,631	724,427	632,427	(120,204)	(16.0)%
204	PLANNING AND DEVELOPMENT	244,417	242,272	242,072	(2,345)	(1.0)%
205	COUNTY PLANNING	939,700	1,041,567	1,087,051	147,351	15.7 %
207	CODE ENFORCEMENT	474,003	487,389	487,389	13,386	2.8 %
210	PARKS	165,061	163,504	163,204	(1,857)	(1.1)%
214	ROADS AND BRIDGES	15,000	0	0	(15,000)	(100.0)%
234	TELECOMMUNICATIONS	197,474	201,983	201,983	4,509	2.3 %
400	TAX COLLECTOR	80,000	80,000	80,000	0	0.0 %
SUB-TOTAL EXPENSES		\$6,344,114	\$6,692,757	\$6,348,088	\$3,974	0.1 %
199	GENERAL AND ADMIN. EXPENSE	\$436,034	\$448,136	\$449,362	13,328	3.1 %
199	TRANSFER OUT - TRANSPORTATION	5,024,561	5,024,561	5,267,562	243,001	4.8 %
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	18,217,465	18,217,465	18,060,480	(156,985)	(0.9)%
199	RESERVE FOR CONTINGENCY	119,504	310,715	309,041	189,537	158.6 %
199	CASH FORWARD-SEPTEMBER 30	278,681	278,681	278,681	0	0.0 %
TOTAL EXPENSES		\$30,420,359	\$30,972,315	\$30,713,214	\$292,855	1.0 %

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2017/2018 FUND 004
PROPOSED BUDGET AS OF July 7, 2017

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2017	2017/2018 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$9,000,051	\$9,360,053	9,644,823	\$644,772	7.2 %
311-020	DELINQUENT AD VAL. TAX	10,000	5,000	5,000	(5,000)	(50.0)%
311-030	INTEREST TAX ROLL	383	400	500	117	30.5 %
315-100	COMMUNICATIONS SERVICES TAX	1,200,000	1,110,000	1,000,000	(200,000)	(16.7)%
316-000	LOCAL BUSINESS TAX	170,000	170,000	175,000	5,000	2.9 %
322-010	PLANNING FEES-COUNTY	200,000	200,000	230,000	30,000	15.0 %
323-100	FRANCHISE FEE-ELEC	7,150,000	6,800,000	6,800,000	(350,000)	(4.9)%
323-300	FRANCHISE FEE-H2O	1,625,000	1,700,000	1,700,000	75,000	4.6 %
323-400	FRANCHISE FEE-NATURAL GAS	87,500	70,000	70,000	(17,500)	(20.0)%
323-700	SOLID WASTE FEE	405,000	405,000	410,000	5,000	1.2 %
329-020	TREE ORDINANCE	25,000	25,000	28,000	3,000	12.0 %
335-120	STATE REVENUE SHARE	2,277,625	2,329,000	2,329,000	51,375	2.3 %
335-140	MOBILE HOME LICENSES	107,500	107,500	107,500	0	0.0 %
335-180	HALF CENT SALES TAX	6,147,875	6,353,393	6,353,393	205,518	3.3 %
347-201	GIFFORD DAILY POOL FEES	15,000	15,000	18,000	3,000	20.0 %
347-202	GIFFORD POOL PASSPORTS	2,000	2,500	3,000	1,000	50.0 %
347-203	GIFFORD POOL CONCESSIONS	6,500	1,000	1,000	(5,500)	(84.6)%
347-204	GIFFORD POOL RENTALS	8,000	10,000	11,000	3,000	37.5 %
347-207	N. COUNTY YOUTH ATHLETICS	6,000	6,000	6,000	0	0.0 %
347-208	N. COUNTY ADULT ATHLETICS	12,000	9,000	9,000	(3,000)	(25.0)%
347-212	SUMMER/ HOLIDAY CAMP FEES	232	232	232	0	0.0 %
347-213	N. C. (HOBART PARK) RENTALS	4,500	2,500	2,500	(2,000)	(44.4)%
347-214	PROGRAM ACTIVITY FEES	7,000	10,000	10,000	3,000	42.9 %
347-215	OCEAN RESCUE JR. LIFEGUARD PROGRAM	0	0	5,000	5,000	N/A
347-216	S. COUNTY YOUTH ATHLETICS	50,000	50,000	25,000	(25,000)	(50.0)%
347-217	S. COUNTY ADULT ATHLETICS	31,000	31,000	25,000	(6,000)	(19.4)%
347-219	S. COUNTY PARK RENTALS	3,000	3,500	7,500	4,500	150.0 %
347-220	GIFFORD POOL-TAX EXEMPT	10,000	10,000	10,000	0	0.0 %
347-221	GIFFORD POOL-MISC. FEES	200	200	200	0	0.0 %
347-222	GIFFORD POOL NON-TAXABLE	12,000	12,000	12,000	0	0.0 %
347-223	N. COUNTY POOL DAILY FEES	100,000	110,000	125,000	25,000	25.0 %
347-224	N. COUNTY POOL PASSPORTS	45,000	45,000	47,000	2,000	4.4 %
347-225	N. COUNTY POOL CONCESSIONS	4,000	4,000	6,500	2,500	62.5 %
347-226	N. COUNTY POOL MISC. FEES	1,000	1,000	1,200	200	20.0 %
347-227	N. COUNTY POOL NON - TAXABLE	31,000	32,000	32,000	1,000	3.2 %
347-228	N. COUNTY POOL RENTALS	30,000	30,000	30,000	0	0.0 %
347-230	N.C. TAX EXEMPT SPECIAL	22,500	24,000	26,000	3,500	15.6 %
347-272	N.C. POOL % SHARE CONCESSIONS	4,500	4,500	4,500	0	0.0 %
347-273	S. COUNTY PARK % SHARE CONCESSIONS	1,500	1,500	1,800	300	20.0 %
347-276	N. COUNTY PARK % SHARE CONCESSIONS	500	500	500	0	0.0 %

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2017/2018 FUND 004
PROPOSED BUDGET AS OF July 7, 2017

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2017	2017/2018 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
347-281	INTERGENERATIONAL FACILITY PROGRAM FEES	141,830	6,000	7,500	(134,330)	(94.7)%
347-282	INTERGENERATIONAL FACILITY % SHARE CONCESSIONS	0	600	600	600	N/A
347-300	INTERGENERATIONAL FACILITY ROOM RENTAL	0	60,000	72,000	72,000	N/A
347-301	INTERGENERATIONAL FACILITY GYM RENTAL	0	30,000	30,000	30,000	N/A
347-303	INTERGENERATIONAL FACILITY EQUIPMENT RENTAL	0	5,000	6,000	6,000	N/A
347-304	INTERGENERATIONAL FACILITY YOUTH ATHLETICS	0	40,000	40,000	40,000	N/A
347-305	INTERGENERATIONAL FACILITY ADULT ATHLETICS	0	5,000	8,000	8,000	N/A
347-307	INTERGENERATIONAL FACILITY CONCESSIONS	0	3,000	4,000	4,000	N/A
347-308	INTERGENERATIONAL FACILITY VENDING CONCESSIONS	0	300	300	300	N/A
347-309	INTERGENERATIONAL FACILITY ALCOHOL % SHARE	0	50	50	50	N/A
347-310	INTERGENERATIONAL FACILITY CLEANING CHARGE	0	600	1,000	1,000	N/A
347-312	INTERGENERATIONAL FACILITY FITNESS PROGRAMS	0	15,000	18,000	18,000	N/A
347-313	INTERGENERATIONAL FACILITY OPEN GYM	0	15,000	17,500	17,500	N/A
347-501	RIFLE RANGE	85,000	85,000	105,000	20,000	23.5 %
347-502	PISTOL RANGE	110,000	100,000	105,000	(5,000)	(4.5)%
347-503	SPORTING CLAYS COURSE	194,480	25,000	119,500	(74,980)	(38.6)%
347-504	5-STAND	53,040	10,000	18,000	(36,040)	(66.1)%
347-505	ARCHERY 50 YARD	1,600	1,600	1,600	0	0.0 %
347-506	ARCHERY COURSE	500	50	100	(400)	(80.0)%
347-507	AIR GUN	200	100	125	(75)	(37.5)%
347-508	JUNIOR INSTRUCTION	13,000	13,000	15,000	2,000	15.4 %
347-510	RANGE RENTAL	13,000	15,000	15,250	2,250	17.3 %
347-513	SKEET	39,000	24,000	40,000	1,000	2.6 %
347-514	TRAP/WOBBLE TRAP	54,600	13,500	30,000	(24,600)	(45.1)%
347-515	SHOTGUN RENTALS	2,500	1,000	1,500	(1,000)	(40.0)%
347-520	AMMUNITION SALES	42,000	40,000	42,000	0	0.0 %
347-521	ACCESSORIES SALES	42,000	35,000	40,000	(2,000)	(4.8)%
347-522	OTHER ITEMS SALES	17,000	10,000	10,000	(7,000)	(41.2)%
347-525	SHOOTING RANGE CONCESSIONS	2,500	2,500	2,500	0	0.0 %
347-530	MISC SALES	200	300	300	100	50.0 %
354-008	CODE ENFORCEMENT FINES	145,000	145,000	145,000	0	0.0 %
361-100	INTEREST INCOME	40,000	50,000	50,000	10,000	25.0 %
366-104	SPONSORSHIPS-RECREATION	1,000	1,000	1,000	0	0.0 %
369-900	OTHER MISC. REVENUE	14,500	700	700	(13,800)	(95.2)%
369-900	OTHER MISC. REV. - VERO CODGERS	3,000	3,000	3,000	0	0.0 %
369-900	PHOTO COMMS	1,500	1,500	1,500	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(1,490,841)	(1,490,429)	(1,511,259)	(20,418)	1.4 %
389-040	CASH FORWARD OCTOBER 1	2,080,384	2,069,089	1,999,300	(81,084)	(3.9)%
TOTAL REVENUES		\$30,463,184	\$30,362,238	\$30,713,214	\$292,855	1.0 %

2017/18	PROPOSED MILLAGE	1.0733	2013/14 MILLAGE	1.0733
2016/17	MILLAGE	1.0733	2012/13 MILLAGE	1.0733
2015/16	MILLAGE	1.0733	2011/12 MILLAGE	1.0733
2014/15	MILLAGE	1.0733	2010/11 MILLAGE	1.0733

TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2017/2018 FUND 111
PROPOSED BUDGET AS OF July 7, 2017

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2017	2017/2018 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
214	ROAD AND BRIDGE	\$7,644,757	\$8,970,587	\$7,648,425	\$3,668	0.0 %
243	PUBLIC WORKS	289,354	309,358	331,294	41,940	14.5 %
244	COUNTY ENGINEERING	2,163,471	2,388,245	2,371,745	208,274	9.6 %
245	TRAFFIC ENGINEERING	2,795,400	2,801,791	2,628,366	(167,034)	(6.0)%
281	STORMWATER	862,543	1,557,764	733,278	(129,265)	(15.0)%
SUB-TOTAL EXPENSES		\$13,755,525	\$16,027,745	13,713,108	(\$42,417)	(0.3)%
199	GENERAL & ADMIN. EXPENSE	\$853,799	\$874,325	\$863,713	\$9,914	1.2 %
199	TRANSFER OUT-OSPREY MARSH	82,667	82,667	85,616	2,949	3.6 %
199	RESERVE FOR CONTINGENCY	16,784	339,449	326,324	309,540	1844.3 %
199	CASH FORWARD SEPTEMBER 30	600,000	600,000	600,000	0	0.0 %
TOTAL EXPENSES		\$15,308,775	\$17,924,186	15,588,761	\$279,986	1.8 %

TRANSPORTATION FUND REVENUE ESTIMATE FOR 2017/2018 FUND 111
PROPOSED BUDGET AS OF July 7, 2017

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2017	2017/2018 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% (DECREASE)
325-101	CAPITAL IMPROVEMENT ASSESSMENT	\$65,000	\$45,000	\$45,000	(\$20,000)	(30.8)%
329-090	OTHER LICENSES & PERMITS	130,000	150,000	180,000	50,000	38.5 %
334-401	FDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	258,200	193,683	193,683	(64,517)	(25.0)%
335-420	CONSTITUTIONAL GAS TAX	1,620,000	1,750,000	1,800,000	180,000	11.1 %
335-440	COUNTY GAS TAX	780,000	775,000	785,000	25,000	3.3 %
335-491	FUEL TAX REIMBURSEMENT	120,000	120,000	120,000	0	0.0 %
341-300	SALE/MAPS AND PUBLICATIONS	1,500	1,500	1,500	0	0.0 %
344-903	WATER/SEWER PAVING SYSTEMS	35,000	30,000	30,000	(5,000)	(14.3)%
347-212	STORMWATER SUMMER CAMP	2,000	2,000	2,000	0	0.0 %
349-003	PRD APPLICATION	10,000	11,000	11,000	1,000	10.0 %
349-010	REIMBURSEMENT MPO	50,000	50,000	50,000	0	0.0 %
361-100	INTEREST INCOME	20,000	20,000	20,000	0	0.0 %
361-110	INTEREST - ASSESSMENTS	12,000	12,000	12,000	0	0.0 %
362-010	RENTS & ROYALTIES	19,626	19,626	19,626	0	0.0 %
369-900	OTHER MISC. INCOME	2,000	2,000	2,059	59	3.0 %
369-940	REIMBURSEMENTS	10,000	10,000	10,000	0	0.0 %
369-943	TRAFFIC SIGN PRODUCTION	50,000	65,000	65,000	15,000	30.0 %
369-950	INTERDEPARTMENT REIMBURSE	275,000	275,000	275,000	0	0.0 %
381-020	FUND TRANSFERS/G.F.	4,731,868	4,731,868	4,960,714	228,846	4.8 %
381-020	FUND TRANSFERS/M.S.T.U.	5,024,561	5,024,561	5,267,562	243,001	4.8 %
389-030	LESS 5% EST. RECEIPTS	(158,266)	(162,840)	(167,343)	(9,077)	5.7 %
389-040	CASH FORWARD - OCTOBER 1	2,270,286	1,905,961	1,905,960	(364,326)	(16.0)%
TOTAL REVENUES		\$15,308,775	\$15,031,359	\$15,588,761	\$279,986	1.8 %

EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2017/2018 FUND 114
PROPOSED BUDGET AS OF July 7, 2017

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2017	2017/2018 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	\$17,466,973	\$19,156,718	\$19,156,718	\$1,689,745	9.7 %
120	FIRE RESCUE - BENEFITS	8,688,215	9,457,415	9,457,415	769,200	8.9 %
120	FIRE RESCUE - OPERATING	4,847,827	4,737,171	4,979,896	132,069	2.7 %
120	FIRE RESCUE - HYDRANT MAINTENANCE	146,477	149,227	149,227	2,750	1.9 %
120	FIRE RESCUE - CAPITAL	4,419,682	2,842,080	2,001,480	(2,418,202)	(54.7)%
120	FIRE RESCUE - OTHER USES	1,840,342	1,686,694	1,733,076	(107,266)	(5.8)%
120	STATE FOREST SERVICE	13,822	13,822	13,822	0	0.0 %
TOTAL EXPENSES		\$37,423,338	\$38,043,127	\$37,491,634	\$68,296	0.2 %

EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2017/2018 FUND 114
PROPOSED BUDGET AS OF July 7, 2017

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2017	2017/2018 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	\$28,572,335	\$29,715,228	\$31,593,328	\$3,020,993	10.6 %
311-020	DELINQUENT AD VALOREM TAXES	20,000	20,000	20,000	0	0.0 %
311-030	INTEREST TAX ROLL	1,000	1,000	1,000	0	0.0 %
331-200	FEMA FF ASSISTANCE GRANT	856,819	0	0	(856,819)	(100.0)%
334-290	EMS GRANT	21,867	0	0	(21,867)	(100.0)%
335-230	FIREMANS SUPPLEMENTAL COMPENSATION	47,500	47,500	47,500	0	0.0 %
342-210	BURN PERMIT FEES	15,000	17,000	20,000	5,000	33.3 %
342-220	FIRE PROTECTION SERVICES	138,317	138,317	138,317	0	0.0 %
342-230	FIRE SAFETY INSPECTION/PLAN REVIEW	190,000	190,000	240,000	50,000	26.3 %
342-240	COST RECOVERY	1,000	1,000	1,000	0	0.0 %
342-320	ALS SPECIAL EVENTS	8,000	8,000	8,000	0	0.0 %
342-610	ALS CHARGES	5,300,000	5,400,000	5,550,000	250,000	4.7 %
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	20,075	20,075	20,075	0	0.0 %
369-940	REIMBURSEMENTS	20,000	20,000	20,000	0	0.0 %
SUB-TOTAL		\$35,253,913	\$35,620,120	\$37,701,220	\$2,447,307	6.9 %
389-030	LESS 5% EST. RECEIPTS	(\$1,718,761)	(\$1,781,006)	(\$1,885,061)	(\$166,300)	9.7 %
389-040	CASH FORWARD	3,888,186	1,675,475	1,675,475	(2,212,711)	(56.9)%
TOTAL REVENUES		\$37,423,338	\$35,514,589	\$37,491,634	\$68,296	0.2 %

2017/18	PROPOSED MILLAGE	2.3655	2013/14 MILLAGE	1.9799
2016/17	MILLAGE	2.3010	2012/13 MILLAGE	1.7148
2015/16	MILLAGE	2.2551	2011/12 MILLAGE	1.7148
2014/15	MILLAGE	1.9799	2010/11 MILLAGE	1.7148

2017/2018 PROPOSED BUDGET
 LAND ACQUISITION BONDS - 2004 REFERENDUM
 FUND 245

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
245031-311010	CURRENT AD VALOREM TAX	\$4,771,836	\$4,816,892	\$45,056	0.9 %
245037-361100	INTEREST INCOME	5,000	5,000	0	0.0 %
245039-389030	LESS 5% EST. RECEIPTS	(238,842)	(241,095)	(2,253)	0.9 %
245039-389040	CASH FORWARD	8,553	8,553	0	0.0 %
	TOTAL REVENUES	\$4,546,547	\$4,589,350	\$42,803	0.9 %

EXPENSES:

24511717-077110	PRINCIPAL-DEBT SERVICE	\$4,053,000	\$4,158,000	\$105,000	2.6 %
24511717-077210	INTEREST DEBT SERVICE	327,120	259,840	(67,280)	(20.6)%
24511717-077310	OTHER DEBT SERVICE COSTS	10,000	10,000	0	0.0 %
24511717-099060	TRANSFER PROPERTY APPRAISER	66,427	69,510	3,083	4.6 %
24511717-099070	TRANSFER TAX COLLECTOR	50,000	52,000	2,000	4.0 %
24511786-099920	CASH FORWARD-SEPTEMBER 30TH	40,000	40,000	0	0.0 %
	TOTAL EXPENSES	\$4,546,547	\$4,589,350	\$42,803	0.9 %

2017/18 PROPOSED MILLAGE	0.2955
2016/17 MILLAGE	0.3143
2015/16 MILLAGE	0.3315
2014/15 MILLAGE	0.3694
2013/14 MILLAGE	0.3788
2012/13 MILLAGE	0.3799

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NON – AD VALOREM

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2017/2018 PROPOSED BUDGET
 SOLID WASTE DISPOSAL DISTRICT
 FUND 411

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
343-410	GARBAGE/SOLID WASTE SALES	\$120,000	\$120,000	\$0	0.0 %
343-420	DEMOLITION CHARGES	1,200,000	1,300,000	100,000	8.3 %
343-430	TIRE DUMPING CHARGES	30,000	22,500	(7,500)	(25.0)%
343-440	ASH BYPRODUCT CHARGES	20,000	0	(20,000)	(100.0)%
343-470	SEPTAGE/SLUDGE DISPOSAL	150,000	110,000	(40,000)	(26.7)%
343-480	LANDFILL GAS SALES	8,000	0	(8,000)	(100.0)%
343-920	LOT CLEARING REVENUE	150,000	200,000	50,000	33.3 %
347-294	RENTALS - BUILDINGS	75,506	80,000	4,494	6.0 %
361-110	INTEREST-INVESTMENTS	100,000	125,000	25,000	25.0 %
325-201	SERVICE ASSESSMENTS	11,571,857	12,373,108	801,251	6.9 %
363-140	LANDFILL ASSESSMENTS	160,000	200,000	40,000	25.0 %
389-030	LESS 5% EST. RECEIPTS	(679,268)	(726,530)	(47,262)	7.0 %
389-040	CASH FORWARD - OCT. 1	1,447,088	235,000	(1,212,088)	(83.8)%
TOTAL REVENUES		\$14,353,183	\$14,039,078	(\$314,105)	(2.2)%

EXPENSES:

217	LANDFILL	\$7,591,686	\$9,513,247	\$1,921,561	25.3 %
255	RECYCLING*	6,764,097	6,928,255	164,158	2.4 %
SUB-TOTAL EXPENSES		\$14,355,783	\$16,441,502	\$2,085,719	14.5 %
LESS CAPITAL OUTLAY		(2,600)	(2,402,424)	(2,399,824)	92300.9 %
TOTAL EXPENSES		\$14,353,183	\$14,039,078	(\$314,105)	(2.2)%

COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)	\$35.55	\$37.67	\$2.12	6.0 %
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)	\$64.13	\$68.19	\$4.06	6.3 %
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)	\$102.61	\$109.10	\$6.49	6.3 %
READINESS-TO-USE FEE - (W.G.U.)	\$20.49	\$21.59	\$1.10	5.4 %
NUMBER OF W.G.U.'s	229,007	229,952	945	0.4 %

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

* - KEEP INDIAN RIVER BEAUTIFUL (\$50,539) INCLUDED IN RECYCLING BUDGET (255)

FY 2017/2018 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	179	180	181	182 LAUREL-WOOD	183 ROCK-RIDGE	184 VERO HIGH.	186 PORPOISE POINT
REVENUES	OCEANSIDE ⁽¹⁾ OSLO PARK ⁽¹⁾							
361-100	INTEREST INCOME	\$7	\$20	\$300	\$15	\$200	\$150	\$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)	(165)	(4,527)	(20)
389-040	CASH FORWARD-OCTOBER 1	0	0	59,032	0	506	1,862	230
	TOTAL	\$2,281	\$40,427	\$127,551	\$8,667	\$3,645	\$87,881	\$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	33	90	90	90	90	90	90
066-510	CONSTRUCTION IN PROGRESS	0	0	50,000	0	0	0	0
099-060	BUD. TRANS. PROP. APPR.	18	851	1,166	130	199	1,210	15
099-910	RESERVE FOR CONTINGENCY	0	627	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	0	0	0	110	0	0	0
099-940	COMMISSIONS & FEES	10	500	700	62	50	761	9
	TOTAL	\$2,281	\$40,427	\$127,551	\$8,667	\$3,645	\$87,881	\$613

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2017/18 - PER PARCEL/ACRE/LOT	\$57.00	\$25.47	\$25.00	\$36.00	\$8.00	\$36.00	\$11.00
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 2017/2018 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	2,613	4,968	5,500	15,717	732
389-030	LESS 5% EST. RECEIPTS	(122)	(61)	(131)	(250)	(277)	(787)	(38)
389-040	CASH FORWARD-OCTOBER 1	76	85	392	1,451	1,843	694	1,108
	TOTAL	\$2,400	\$1,236	\$2,884	\$6,194	\$7,101	\$15,654	\$1,837

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
066-510	CONSTRUCTION IN PROGRESS	0	0	0	0	0	0	0
099-060	BUD. TRANS. PROP. APPR.	0	16	34	106	141	204	302
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	40	60	110	15
	TOTAL	\$2,400	\$1,236	\$2,884	\$6,194	\$7,101	\$15,654	\$1,837

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2017/18 - PER PARCEL/ACRE/LOT	N/A	\$39.00	\$24.00	\$20.00	\$39.00	\$1.00
BUDGET 2016/17 - PER PARCEL/ACRE/LOT	N/A	\$39.00	\$24.00	\$20.00	\$39.00	\$1.00
BUDGET 2015/16 - PER PARCEL/ACRE/LOT	N/A	\$27.00	\$21.00	\$19.00	\$32.00	\$1.00
BUDGET 2014/15 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$32.00	\$1.00
BUDGET 2013/14 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$32.00	\$1.00
BUDGET 2012/13 - PER PARCEL/ACRE	N/A	\$27.00	\$21.00	\$19.00	\$28.00	\$1.00

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

FY 2017/2018 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	\$500	\$25	\$15	\$6	\$75
363-120	SERVICE ASSESSMENTS	1,120	12,140	1,342	3,360	2,700	7,833
389-030	LESS 5% EST. RECEIPTS	(57)	(632)	(68)	(169)	(135)	(395)
389-040	CASH FORWARD-OCTOBER 1	625	6,777	785	722	0	0
TOTAL		\$1,703	\$18,785	\$2,084	\$3,923	\$2,571	\$7,513

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
066-510	CONSTRUCTION IN PROGRESS	0	0	0	0	0	0
099-060	BUD. TRANS. PROP. APPR.	36	625	31	43	25	160
099-910	RESERVE FOR CONTINGENCY	0	0	0	0	0	0
099-920	CASH FORWARD-SEPT. 30	0	0	0	0	101	208
099-940	COMMISSIONS & FEES	27	150	28	40	25	160
TOTAL		\$1,703	\$18,785	\$2,084	\$3,923	\$2,571	\$7,513

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2017/18 - PER PARCEL/ACRE/LOT	\$16.00	\$10.00	\$22.00	\$40.00	\$50.00	\$21.00
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.

2017/2018 PROPOSED BUDGET
 EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
 FUND 171

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
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	19,003	3	0.0 %
	TOTAL REVENUES	\$19,940	\$19,943	\$3	0.0 %
EXPENSES:					
17128041-066340	DRAINAGE SYSTEMS	\$881	\$881	\$0	0.0 %
17128041-066340-15017	EAST GIFFORD DRAINAGE	19,000	19,000	0	0.0 %
17128041-099060	BUDG TRANSFER-PROPERTY APPR	44	47	3	6.8 %
17028081-099940	COMMISSIONS AND FEES	15	15	0	0.0 %
	TOTAL EXPENSES	\$19,940	\$19,943	\$3	0.0 %

\$10.00 PER PARCEL ACRE IN 2017/2018
 \$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

2017/2018 PROPOSED BUDGET
 OCEANSIDE STREET PAVING
 FUND 179

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
179032-325023	SERVICE ASSESSMENT	\$14,940	\$14,940	\$0	0.0 %
179037-361100	INTEREST INCOME	36	36	0	0.0 %
79039-389030	LESS 5% ESTIMATED RECEIPTS	(749)	(749)	0	0.0 %
	CASH FORWARD-OCTOBER 1	247	250	3	1.2 %
	TOTAL REVENUES	\$14,474	\$14,477	\$3	0.0 %
EXPENSES:					
17928041-033140	GENERAL & ADMIN	\$120	\$120	\$0	0.0 %
17928041-034910	LEGAL ADS	34	35	1	2.9 %
17928041-035310	PAVING MATERIALS	14,000	14,000	0	0.0 %
17928041-099060	BUDG TRANSFER-PROPERTY APPR	20	22	2	10.0 %
17928081-099940	COMMISSIONS AND FEES	300	300	0	0.0 %
	TOTAL EXPENSES	\$14,474	\$14,477	\$3	0.0 %

\$415.00 PER LOT IN 2017/2018

\$415.00 PER LOT IN 2016/2017

\$415.00 PER LOT IN 2015/2016

2017/2018 PROPOSED BUDGET
 VERO LAKE ESTATES M.S.B.U.
 FUND 185

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	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	234,337	690,317	455,980	194.6 %
	TOTAL REVENUES	\$475,637	\$931,617	\$455,980	95.9 %

<u>EXPENSES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	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.	2,301	2,428	127	5.5 %
18521481-035510	PETITION MILLINGS	444,147	900,000	455,853	102.6 %
	TOTAL EXPENSES	\$475,637	\$931,617	\$455,980	95.9 %

\$ 50.00 PER PARCEL ACRE IN 2017/18
 \$ 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

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ENTERPRISE FUNDS

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2017/2018 PROPOSED BUDGET
GOLF COURSE
FUND 418

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-670	MISC. INCOME	\$490	\$418	(\$72)	(14.7)%
347-231	PRO SHOP SALES	250,000	282,500	32,500	13.0 %
347-232	9 HOLE CARD FEES	166,000	166,000	0	0.0 %
347-233	18 HOLE CARD FEES	505,000	550,000	45,000	8.9 %
347-234	9 HOLE NON-CARD FEES	95,000	90,000	(5,000)	(5.3)%
347-235	18 HOLE NON-CARD FEES	360,000	360,000	0	0.0 %
347-236	9 HOLE CART FEES	110,000	110,000	0	0.0 %
347-237	18 HOLE CART FEES	815,000	825,000	10,000	1.2 %
347-238	PULL CART FEES	2,000	2,000	0	0.0 %
347-239	ID CARD	97,000	97,000	0	0.0 %
347-241	JUNIOR FEES	1,000	1,000	0	0.0 %
347-242	RANGE FEES	84,000	90,000	6,000	7.1 %
347-247	TWILIGHT PM	360,000	360,000	0	0.0 %
347-248	RAINCHECK REDEMPTIONS	(20,000)	(19,500)	500	(2.5)%
347-249	GOLF CLUB RENTALS	23,000	23,000	0	0.0 %
347-250	HANDICAPPING SERVICE	8,000	8,000	0	0.0 %
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	2,800	2,800	0	0.0 %
361-100	INTEREST INCOME	2,000	2,000	0	0.0 %
362-012	SNACK BAR RENT	22,000	22,000	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(147,765)	(152,211)	(4,446)	3.0 %
389-040	CASH FORWARD - OCT. 1	8,336	0	(8,336)	(100.0)%
TOTAL REVENUES		\$2,815,861	\$2,892,007	\$76,146	2.7 %

EXPENSES:

221	OPERATIONS	\$2,471,251	\$1,446,901	(\$1,024,350)	(41.5)%
236	CLUBHOUSE	1,476,910	1,521,606	44,696	3.0 %
SUB-TOTAL EXPENSES		\$3,948,161	\$2,968,507	(\$979,654)	(24.8)%
LESS CAPITAL OUTLAY		(1,132,300)	(76,500)	(1,055,800)	n/a
TOTAL EXPENSES		\$2,815,861	\$2,892,007	\$76,146	2.7 %

**2017/2018 PROPOSED BUDGET
BUILDING DEPARTMENT
FUND 441**

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
322-010	BUILDING PERMITS - COUNTY	\$2,600,000	\$2,600,000	\$0	0.0 %
322-011	BUILDING PERMITS - CITY	450,000	450,000	0	0.0 %
322-030	PLAN EXAM FEE - COUNTY	60,000	75,000	15,000	25.0 %
322-050	PERMIT REINSPECTON FEE-COUNTY	50,000	60,000	10,000	20.0 %
322-051	PERMIT REINSPECTON FEE-CITY	10,000	12,000	2,000	20.0 %
329-050	COMPETENCY CARD FEES	40,000	40,000	0	0.0 %
342-510	BACIF ADMIN.FEES	3,000	3,000	0	0.0 %
342-520	RADON ADMIN. FEES	3,000	3,000	0	0.0 %
349-050	RESEARCH FEES	12,000	12,000	0	0.0 %
354-013	UNLICENSED CONTRACTOR FINES	15,000	15,000	0	0.0 %
361-100	INTEREST INCOME	10,000	12,000	2,000	20.0 %
389-030	LESS 5% ESTIMATED RECEIPTS	(162,650)	(164,100)	(1,450)	0.9 %
389-040	CASH FORWARD	480,070	735,406	255,336	53.2 %
TOTAL REVENUES		\$3,570,420	\$3,853,306	\$282,886	7.9 %

EXPENSES:

SALARY AND BENEFITS EXPENSES	\$2,140,935	\$2,342,614	\$201,679	9.4 %
RESERVE FOR CONTINGENCIES	1,454,885	1,456,656	1,771	0.1 %
SUB-TOTAL EXPENSES	\$3,595,820	\$3,854,656	\$258,836	7.2 %
LESS CAPITAL OUTLAY	(25,400)	(1,350)	24,050	(94.7)%
TOTAL EXPENSES	\$3,570,420	\$3,853,306	\$282,886	7.9 %

2017/2018 PROPOSED BUDGET
 UTILITY SERVICES
 FUND 471

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
343-310	WATER SALES	\$14,800,000	\$15,244,000	\$444,000	3.0 %
343-340	METER INSTALLATIONS	135,000	135,000	0	0.0 %
343-470	SEPTAGE/SLUDGE DISPOSAL	525,000	200,000	(325,000)	(61.9)%
343-490	GREASE DISPOSAL	10,000	10,000	0	0.0 %
343-510	SEWER SALES	13,642,500	13,915,000	272,500	2.0 %
343-530	RECLAIMED WATER SALES	5,000	5,000	0	0.0 %
343-540	PENALTIES	850,000	900,000	50,000	5.9 %
SERVICE CHARGES:					
343-350	WATER TAP FEES	30,000	25,000	(5,000)	(16.7)%
343-520	SEWER TAP FEES	2,500	2,500	0	0.0 %
343-550	RECONNECT FEES	210,000	125,000	(85,000)	(40.5)%
343-610	SERVICE CHARGES	240,000	240,000	0	0.0 %
343-660	INSPECTION FEES	55,000	55,000	0	0.0 %
343-690	COURT RECORDING FEES	5,000	5,000	0	0.0 %
343-670	MISCELLANEOUS INCOME	30,000	30,000	0	0.0 %
361-100	INTEREST INCOME	110,000	125,000	15,000	13.6 %
362-011	RADIO TOWER RENT	326,000	300,000	(26,000)	(8.0)%
365-010	SCRAP SALES	1,000	1,000	0	0.0 %
329-030	LIC/PERMIT FEES	1,000	1,000	0	0.0 %
381-020	FUND TRANSFER IN	82,667	85,616	2,949	3.6 %
389-030	LESS 5% EST. RECEIPTS	(1,548,900)	(1,565,925)	(17,025)	1.1 %
389-040	CASH FORWARD - OCT. 1	10,229,642	12,098,150	1,868,508	18.3 %
TOTAL REVENUES		\$39,741,409	\$41,936,341	\$2,194,932	5.5 %

EXPENSES:

218	WASTEWATER TREATMENT	\$5,891,238	\$6,209,277	\$318,039	5.4 %
219	WATER PRODUCTION	6,774,114	7,006,359	232,245	3.4 %
235	GENERAL & ENGINEERING	6,613,096	7,266,956	653,860	9.9 %
257	SLUDGE	1,170,250	1,043,587	(126,663)	(10.8)%
265	CUSTOMER SERVICE	2,727,093	2,783,635	56,542	2.1 %
268	WASTEWATER COLLECTION	7,727,143	8,891,269	1,164,126	15.1 %
269	WATER DISTRIBUTION	8,960,387	9,594,872	634,485	7.1 %
282	OSPREY MARSH	714,388	700,765	(13,623)	(1.9)%
292	SPOONBILL MARSH	0	526,371	526,371	N/A
SUB-TOTAL EXPENSES		\$40,577,709	\$44,023,091	\$3,445,382	8.5 %
LESS CAPITAL OUTLAY		(836,300)	(2,086,750)	(1,250,450)	149.5 %
TOTAL EXPENSES		\$39,741,409	\$41,936,341	\$2,194,932	5.5 %

2017/2018 PROPOSED BUDGET
 UTILITIES IMPACT FEE
 FUND 472

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
343-301	SEWER LINE EXTENSION FEES	\$8,000	\$8,000	\$0	0.0 %
343-302	WATER LINE EXTENSION FEES	75,000	75,000	0	0.0 %
343-630	SEWER IMPACT FEES	850,000	850,000	0	0.0 %
343-650	WATER IMPACT FEES	430,000	430,000	0	0.0 %
343-690	COURT RECORDING FEES	1,500	1,500	0	0.0 %
361-100	INTEREST INCOME	70,000	70,000	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(71,725)	(71,725)	0	0.0 %
TOTAL REVENUES		\$1,362,775	\$1,362,775	\$0	0.0 %

EXPENSES:

CASH FORWARD	\$1,362,775	\$1,362,775	\$0	0.0 %
TOTAL EXPENSES	\$1,362,775	\$1,362,775	\$0	0.0 %

INTERNAL SERVICE FUNDS

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2017/2018 PROPOSED BUDGET
FLEET MANAGEMENT
FUND 501

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
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	2,353,414	2,353,414	0	0.0 %
389-040	CASH FORWARD	97,455	115,178	17,723	18.2 %
TOTAL REVENUE		\$3,555,869	\$3,573,592	\$17,723	0.5 %

EXPENSES:

SALARIES AND BENEFITS EXPENSES	\$449,885 3,151,274	\$466,052 3,118,022	\$16,167 (33,252)	3.6 % (1.1)%
SUB-TOTAL EXPENSES	\$3,601,159	\$3,584,074	(\$17,085)	(0.5)%
LESS CAPITAL OUTLAY	(45,290)	(10,482)	34,808	(76.9)%
TOTAL EXPENSES	\$3,555,869	\$3,573,592	\$17,723	0.5 %

2017/2018 PROPOSED BUDGET
SELF INSURANCE
FUND 502

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
395-020	INSURANCE CHARGES TO DEPTS.	\$3,030,000	\$3,030,000	\$0	0.0 %
395-023	WORKERS COMP. CHARGES	1,550,000	1,550,000	0	0.0 %
369-040	REIMBURSEMENTS	25,000	25,000	0	0.0 %
361-100	INTEREST INCOME	30,000	30,000	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(229,750)	(231,750)	(2,000)	0.9 %
389-040	CASH FORWARD - OCTOBER 1	244,568	361,768	117,200	47.9 %
TOTAL REVENUES		\$4,649,818	\$4,765,018	\$115,200	2.5 %

EXPENSES:

RISK MANAGEMENT OPERATIONS	\$686,546	\$726,191	\$39,645	5.8 %
RESERVE FOR CONTINGENCY	0	3,195	3,195	N/A
INSURANCE COVERAGES	2,412,000	2,484,360	72,360	3.0 %
INSURANCE CLAIMS	1,551,272	1,551,272	0	0.0 %
SUB-TOTAL EXPENSES	\$4,649,818	\$4,765,018	\$115,200	2.5 %
LESS CAPITAL OUTLAY	0	0	0	0.0 %
TOTAL EXPENSES	\$4,649,818	\$4,765,018	\$115,200	2.5 %

**2017/2018 PROPOSED BUDGET
EMPLOYEE HEALTH INSURANCE
FUND 504**

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
381-020	FUND TRANSFER IN	\$39,496	\$41,367	\$1,871	4.7 %
395-020	INSURANCE CHARGES	\$14,718,000	14,384,282	(333,718)	(2.3)%
361-100	INTEREST	\$50,000	\$50,000	0	0.0 %
395-021	OPEB CHARGES	\$2,494,672	\$2,494,672	0	0.0 %
389-040	CASH FORWARD	851,360	0	(851,360)	(100.0)%
TOTAL REVENUES		\$18,153,528	\$16,970,321	(\$1,183,207)	(6.5)%

EXPENSES:

SALARIES AND BENEFITS	\$81,972	\$82,734	\$762	0.9 %
EXPENSES	22,509	28,375	5,866	26.1 %
INSURANCE CLAIMS	18,049,047	16,857,088	(1,191,959)	(6.6)%
RESERVE FOR CONTINGENCY	0	2,124	2,124	N/A
TOTAL EXPENSES	\$18,153,528	\$16,970,321	(\$1,183,207)	(6.5)%

**2017/2018 PROPOSED BUDGET
INFORMATION TECHNOLOGY
FUND 505**

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
GIS INTERDEPARTMENTAL CHARGES	\$325,819	\$579,903	\$254,084	78.0 %	
COMP SRV INTERDEPARTMENTAL CHARGES	812,619	1,108,126	295,507	36.4 %	
CASH FORWARD	644,036	0	(644,036)	(100.0)%	
TOTAL REVENUES		\$1,782,474	\$1,688,029	(\$94,445)	(5.3)%

EXPENSES:

103	GEOGRAPHIC INFORMATION SYSTEMS	\$574,580	\$687,921	\$113,341	19.7 %
241	COMPUTER SERVICES	1,207,894	1,106,532	(101,362)	(8.4)%
	RESERVE FOR CONTINGENCY	0	23,576	23,576	N/A
	SUB-TOTAL EXPENSES	\$1,782,474	\$1,818,029	\$35,555	2.0 %
	LESS CAPITAL OUTLAY	0	(130,000)	(130,000)	N/A
	TOTAL EXPENSES	\$1,782,474	\$1,688,029	(\$94,445)	(5.3)%

MISCELLANEOUS FUNDS

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2017/2018 PROPOSED BUDGET
NEW TRAFFIC IMPROVEMENT FEES
FUND 102

<u>REVENUES:</u>	2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
IMPACT FEES - DISTRICT 1	\$625,000	\$625,000	\$0	0.0 %
IMPACT FEES - DISTRICT 2	1,200,000	1,400,000	200,000	16.7 %
IMPACT FEES - DISTRICT 3	750,000	750,000	0	0.0 %
INTEREST EARNINGS	25,000	25,000	0	0.0 %
LESS 5% ESTIMATED RECEIPTS	(130,000)	(130,000)	0	0.0 %
CASH FORWARD - OCTOBER 1	5,361,283	4,732,000	(629,283)	(11.7)%
TOTAL REVENUES	\$7,831,283	\$7,402,000	(\$429,283)	(5.5)%

EXPENSES:

DISTRICT 1	\$1,200,000	\$2,500,000	\$1,300,000	108.3 %
DISTRICT 2	2,788,408	4,900,000	2,111,592	75.7 %
DISTRICT 3	3,840,875	0	(3,840,875)	(100.0)%
OTHER PROFESSIONAL SERVICES	2,000	2,000	0	0.0 %
TOTAL EXPENSES	\$7,831,283	\$7,402,000	(\$429,283)	(5.5)%

2017/2018 PROPOSED BUDGET
ADDITIONAL IMPACT FEES
FUND 103

<u>REVENUES:</u>	2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
LAW ENFORCEMENT FEES	\$150,000	\$150,000	\$0	0.0 %
FIRE/ EMS FEES	175,000	175,000	0	0.0 %
PARKS & RECREATION FEES	500,000	500,000	0	0.0 %
PUBLIC BUILDINGS	225,000	225,000	0	0.0 %
ADMINISTRATIVE FEES	125,000	125,000	0	0.0 %
INTEREST EARNINGS	10,000	10,000	0	0.0 %
LESS 5% ESTIMATED RECEIPTS	(59,250)	(59,250)	0	0.0 %
CASH FORWARD - OCTOBER 1	1,821,068	486,156	(1,334,912)	(73.3)%
TOTAL REVENUES	\$2,946,818	\$1,611,906	(\$1,334,912)	(45.3)%

EXPENSES:

109	LIBRARY EXPANSION	\$100,000	\$124,200	\$24,200	24.2 %
120	FIRE/ EMS FACILITIES	1,046,861	0	(1,046,861)	(100.0)%
204	ADMINISTRATIVE EXPENSES	226,957	362,706	135,749	59.8 %
210	PARKS & RECREATION FACILITIES	400,000	1,125,000	725,000	181.3 %
220	LAW ENFORCEMENT	278,000	0	(278,000)	(100.0)%
600	LAW ENFORCEMENT	895,000	0	(895,000)	(100.0)%
	TOTAL EXPENSES	\$2,946,818	\$1,611,906	(\$1,334,912)	(45.3)%

**2017/2018 PROPOSED BUDGET
RENTAL ASSISTANCE
FUND 108**

<u>REVENUES:</u>	2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
RENTAL REVENUES	\$2,560,988	\$2,217,944	(\$343,044)	(13.4)%
CASH FORWARD - OCT. 1	126,924	128,464	1,540	1.2 %
TOTAL REVENUES	\$2,687,912	\$2,346,408	(\$341,504)	(12.7)%

<u>EXPENSES:</u>	2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
SALARY AND BENEFITS	\$207,114	\$236,992	\$29,878	14.4 %
OPERATING EXPENSE	2,440,901	2,103,671	(337,230)	(13.8)%
CAPITAL OUTLAY	39,897	0	(39,897)	N/A
RESERVE FOR CONTINGENCIES	0	5,745	5,745	N/A
TOTAL EXPENSES	\$2,687,912	\$2,346,408	(\$341,504)	(12.7)%

**2017/2018 PROPOSED BUDGET
SECONDARY ROAD CONSTRUCTION
FUND 109**

<u>REVENUES:</u>	2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
109031-312200 GASOLINE TAX	\$165,000	\$165,000	\$0	0.0 %
109031-312410 LOCAL OPTIONAL GAS TAX	3,550,000	3,600,000	50,000	1.4 %
109033-334400 LAP GRANT	2,452,130	0	(2,452,130)	(100.0)%
109033-337401 FIND TRANSPORTATION GRANTS	90,000	0	(90,000)	(100.0)%
109037-361100 INTEREST INCOME	25,000	25,000	0	0.0 %
109039-389030 LESS 5% ESTIMATED RECEIPTS	(187,000)	(189,500)	(2,500)	1.3 %
109039-389040 CASH FORWARD - OCT. 1	6,416,546	2,703,499	(3,713,047)	(57.9)%
TOTAL REVENUES	\$12,511,676	\$6,303,999	(\$6,207,677)	(49.6)%

EXPENSES:

<u>Department-Capital Projects</u>				
214 SALARIES & BENEFITS	\$16,033	\$14,886	(\$1,147)	(7.2)%
214 OPERATING	10,240,662	4,087,926	(6,152,736)	(60.1)%
214 ROAD PROJECTS	1,619,715	1,452,000	(167,715)	(10.4)%
SUBTOTAL - CAPITAL PROJECTS	\$11,876,410	\$5,554,812	(\$6,321,598)	(53.2)%

<u>Department-Engineering</u>				
244 SALARIES & BENEFITS	\$340,742	\$313,709	(\$27,033)	(7.9)%
244 OPERATING	166,134	321,519	155,385	93.5 %
SUBTOTAL - ENGINEERING	\$506,876	\$635,228	\$128,352	25.3 %

<u>Department-Real Estate Acquisition</u>				
247 SALARIES & BENEFITS	\$54,415	\$52,040	(\$2,375)	(4.4)%
247 OPERATING	73,975	51,950	(22,025)	(29.8)%
SUBTOTAL - REAL ESTATE ACQUISITION	\$128,390	\$103,990	(\$24,400)	(19.0)%
RESERVE FOR CONTINGENCY	0	9,969	9,969	N/A
TOTAL EXPENSES	\$12,511,676	\$6,303,999	(\$6,207,677)	(49.6)%

2017/2018 PROPOSED BUDGET
SPECIAL LAW ENFORCEMENT
FUND 112

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
112039-389040	CASH FORWARD - OCT. 1	\$80,822	\$0	(\$80,822)	(100.0)%

EXPENSES:

11260086-099040	SHERIFF - LAW ENFORCEMENT	\$80,822	\$0	(\$80,822)	(100.0)%
	TOTAL EXPENSES	\$80,822	\$0	(\$80,822)	(100.0)%

2017/2018 PROPOSED BUDGET
TREE ORDINANCE FINES
FUND 117

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
117039-389040	CASH FORWARD - OCT. 1	\$150,000	\$50,000	(\$100,000)	(66.7)%

EXPENSES:

11721072-033190	OTHER PROFESSIONAL SERVICES	\$140,000	\$40,000	(\$100,000)	(71.4)%
11721072-035340	LANDSCAPE MATERIALS	10,000	10,000	0	0.0 %
	TOTAL EXPENSES	\$150,000	\$50,000	(\$100,000)	(66.7)%

2017/2018 PROPOSED BUDGET
TOURIST DEVELOPMENT FUND
FUND 119

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
119031-312110	DIST. II-LOC. OPT. RESORT TAX-IRC	\$380,000	\$389,710	\$9,710	2.6 %
119031-312111	DIST. I-LOC. OPT. RESORT TAX-VB	525,000	538,415	13,415	2.6 %
119037-361100	INTEREST INCOME	1,000	1,000	0	0.0 %
119039-389030	LESS 5% ESTIMATED RECEIPTS	(45,300)	(46,456)	(1,156)	2.6 %
119039-389040	CASH FORWARD - OCT. 1	7,500	20,000	12,500	166.7 %
TOTAL REVENUES		\$868,200	\$902,669	\$34,469	4.0 %

EXPENSES:

11914472-088750	CHAMBER OF COMMERCE, INC.	\$500,153	\$551,669	\$51,516	10.3 %
11914472-088890	VERO HERITAGE, INC.	13,000	13,000	0	0.0 %
11914572-088270	CULTURAL COUNCIL OF IRC	60,000	60,000	0	0.0 %
11914572-088340	TREASURE COAST SPORTS COMM.	188,000	188,000	0	0.0 %
11914572-088910	HISTORICAL SOCIETY	20,000	15,000	(5,000)	(25.0)%
11914572-088804	FLORIDA ARCHERY FOUNDATION	5,000	0	(5,000)	(100.0)%
11916275-088005	HISTORIC DODGERTOWN	75,000	75,000	0	0.0 %
119981-099910	RESERVE FOR CONTINGENCIES	7,047	0	(7,047)	(100.0)%
TOTAL EXPENSES		\$868,200	\$902,669	\$34,469	4.0 %

2017/2018 PROPOSED BUDGET
911 SURCHARGE
FUND 120

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
120033-335220	WIRELESS 911 FEE	\$325,000	\$300,000	(\$25,000)	(7.7)%
120033-335225	NONWIRELESS 911	250,000	230,000	(20,000)	(8.0)%
120033-335228	PREPAID CELL 911 FEE	80,000	72,500	(7,500)	(9.4)%
120039-389030	LESS 5% ESTIMATED RECEIPTS	(32,750)	(30,125)	2,625	(8.0)%
120039-389040	CASH FORWARD-OCTOBER 1ST	334,032	822,528	488,496	146.2 %
TOTAL REVENUES		\$956,282	\$1,394,903	\$438,621	45.9 %

EXPENSES:

133	SALARIES AND BENEFITS	\$186,470	\$209,911	\$23,441	12.6 %
133	OPERATING EXPENSES	522,861	747,118	224,257	42.9 %
133	CAPITAL	36,586	220,456	183,870	502.6 %
133	RESERVES FOR CONTINGENCY	0	5,061	5,061	N/A
12060086-099040	SHERIFF-LAW ENFORCEMENT	210,365	212,357	1,992	0.9 %
TOTAL EXPENSES		\$956,282	\$1,394,903	\$438,621	45.9 %

2017/2018 PROPOSED BUDGET

RCLHAP/SHIP
FUND 123

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
123033-334690	STATE HOUSING INITIATIVE	\$916,213	\$654,116	(\$262,097)	(28.6)%
123039-346990	SHIP PARTICPANTS RECEIPTS	0	200,000	200,000	N/A
123039-389040	CASH FORWARD-OCT 1	269,823	296,247	26,424	9.8 %
	TOTAL REVENUES	\$1,186,036	\$1,150,363	(\$35,673)	(3.0)%

EXPENSES:

SALARIES AND BENEFITS	\$43,807	\$44,897	\$1,090	2.5 %
OPERATING EXPENSES	22,781	24,379	1,598	7.0 %
GRANTS & AIDS	1,119,448	1,080,000	(39,448)	(3.5)%
RESERVES FOR CONTINGENCY	0	1,087	1,087	N/A
	TOTAL EXPENSES	\$1,186,036	\$1,150,363	(\$35,673)

2017/2018 PROPOSED BUDGET
METRO PLAN ORGANIZATION
FUND 124

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
124033-331422	METRO PLANNING ORG GRANT	\$433,184	\$495,000	\$61,816	14.3 %
124033-331400	FEDERAL TRANSPORTATION GRANTS	948,704	0	(948,704)	(100.0)%
124033-334400	STATE TRANSPORTATION GRANTS	87,722	22,545	(65,177)	(74.3)%
124033-331401	SEC 5303 TRANSIT PLANNING GRANT	71,277	211,420	140,143	196.6 %
124033-331400-16816	SAFE ROUTES TO SCHOOL	0	47,910	47,910	N/A
124033-334403	DOT GRANTS	300,000	0	(300,000)	(100.0)%
	TOTAL REVENUES	\$1,840,887	\$776,875	(\$1,064,012)	(57.8)%

EXPENSES:

SALARIES AND BENEFITS	\$467,492	\$475,163	\$7,671	1.6 %
OPERATING EXPENSES	122,224	163,747	41,523	34.0 %
CAPITAL OUTLAY	1,251,171	0	(1,251,171)	(100.0)%
12420415-033490-08014	OTHER CONTRACTUAL -TDJ MAJOR UPDATE	0	128,000	128,000
	RESERVE FOR CONTINGENCY	0	9,965	9,965
	TOTAL EXPENSES	\$1,840,887	\$776,875	(\$1,064,012)

2015/2016 PROPOSED BUDGET
MULTI-JURISDICTION LAW ENFORCEMENT
FUND 126

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
126035-358220	CONFISCATED PROPERTY	\$0	\$0	\$0	N/A
126039-389040	CASH FORWARD-OCT 1	2,750	0	(2,750)	(100.0)%
	TOTAL REVENUES	\$2,750	\$0	(\$2,750)	(100.0)%
EXPENSES:					
12660021-099040	AGENCIES SHERIFF - LAW ENFORCEMENT	\$0 2,750	\$0 0	\$0 (2,750)	N/A (100.0)%
	TOTAL EXPENSES	\$2,750	\$0	(\$2,750)	(100.0)%

2017/2018 PROPOSED BUDGET
NATIVE UPLANDS ACQUISITION FUND
FUND 127

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
127039-389040	CASH FORWARD-OCT. 1	\$105,000	\$65,000	(\$40,000)	(38.1)%
	TOTAL REVENUES	\$105,000	\$65,000	(\$40,000)	(38.1)%
EXPENSES:					
12721037-033490	OTHER CONTRACTUAL SVC.	\$90,000	\$50,000	(\$40,000)	(44.4)%
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	\$105,000	\$65,000	(\$40,000)	(38.1)%

2017/2018 PROPOSED BUDGET
BEACH RESTORATION FUND
FUND 128

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
128031-312110	DIST. II-LOC. OPT. RESORT TAX-IRC	\$380,000	\$389,710	\$9,710	2.6 %
128031-312111	DIST. I-LOC. OPT. RESORT TAX-VB	525,000	538,415	13,415	2.6 %
128033-334300-14007	DEP SECTOR 3 REEF MITIGATION GRANT	900,000	0	(900,000)	(100.0)%
128037-361100	INTEREST INCOME	10,000	10,000	0	0.0 %
128039-381020	FUND TRANSFERS IN GF	117,554	190,499	72,945	62.1 %
128039-389030	LESS 5% ESTIMATED RECEIPTS	(45,750)	(46,906)	(1,156)	2.5 %
128039-389040	CASH FORWARD - OCT. 1	1,231,038	2,574,128	1,343,090	109.1 %
	TOTAL REVENUES	\$3,117,842	\$3,655,846	\$538,004	17.3 %

EXPENSES:

12814472-033190-01024	SALARIES AND BENEFITS	\$162,768	\$253,999	\$91,231	56.0 %
	OPERATING EXPENSES	40,522	43,016	2,494	6.2 %
12814472-033190-99007	ENVIRONMENTAL ASSESSMENT	125,000	125,000	0	0.0 %
12814472-033190-15021	HABITAT CONSERVATION	30,000	30,000	0	0.0 %
12814472-033490-05053	SECTOR 5 BEACH RENOURISHMENT	150,000	150,000	0	0.0 %
12814472-033490-05054	ARTIFICIAL REEF	25,000	25,000	0	0.0 %
12814472-033490-05079	SECTOR 3 POST CONST. MONITORING	475,000	250,000	(225,000)	(47.4)%
12814472-033490-17001	SECTOR 7 MONITORING	30,000	30,000	0	0.0 %
12814472-066510-17010	OTHER CONT-HURRICANE MATTHEW	253,052	800,000	546,948	216.1 %
12814472-066510-14007	LAGOON PROJECT	0	75,000	75,000	N/A
	SECTOR 3 MITIGATION REEF PROJECT	1,800,000	1,800,000	0	0.0 %
	CAPITAL OUTLAY	26,500	67,350	40,850	154.2 %
	RESERVES FOR CONTINGENCY	0	6,481	6,481	N/A
	TOTAL EXPENSES	\$3,117,842	\$3,655,846	\$538,004	17.3 %

2017/2018 PROPOSED BUDGET
NEIGHBORHOOD STABILIZATION PLAN
FUND 129

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
	CASH FORWARD - OCT. 1	\$62,343	\$0	(\$62,343)	(100.0)%
	TOTAL REVENUES	\$62,343	\$0	(\$62,343)	(100.0)%

EXPENSES:

12913854-036990-09128	INTER-DEPT CHARGES - NSP PGI	\$62,343	\$0	(\$62,343)	(100.0)%
	TOTAL EXPENSES	\$62,343	\$0	(\$62,343)	(100.0)%

**2017/2018 PROPOSED BUDGET
FLORIDA BOATING IMPROVEMENT PROGRAM
FUND 133**

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
133033-335701	FL BOATING IMPROVEMENT PROGRAM	\$64,000	\$70,000	\$6,000	9.4 %
133033-337710-14004	FIND-ARCHIE SMITH FISH HOUSE GRANT	75,000	0	(75,000)	(100.0)%
133039-389040	CASH FORWARD - OCT. 1	221,704	282,100	60,396	27.2 %
	TOTAL REVENUES	\$360,704	\$352,100	(\$8,604)	(2.4)%

EXPENSES:

13321072-033490	OTHER CONTRACTUAL SERV	\$15,000	\$15,000	\$0	0.0 %
13321072-033490-16002	OTHER CONTRACTUAL SERV-DERELICT VES	13,000	0	(13,000)	(100.0)%
13321072-035290	OTHER OPERATING SUPPLIES	37,100	37,100	0	0.0 %
13321072-066510-14004	ARCHIE SMITH FISH HOUSE RESTORATION	200,000	300,000	100,000	50.0 %
13321072-066510-16015	ROUND ISLAND RIVERSIDE IMPROVEMENTS	95,604	0	(95,604)	(100.0)%
	TOTAL EXPENSES	\$360,704	\$352,100	(\$8,604)	(2.4)%

**2017/2018 PROPOSED BUDGET
LIBRARY BEQUEST FUND
FUND 134**

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
134039-389040	CASH FORWARD	\$2,830	\$0	(\$2,830)	(100.0)%
	TOTAL REVENUES	\$2,830	\$0	(\$2,830)	(100.0)%

EXPENSES:

13411271-035450	NORTH COUNTY LIBRARY BOOKS	\$2,830	\$0	(\$2,830)	(100.0)%
	TOTAL EXPENSES	\$2,830	\$0	(\$2,830)	(100.0)%

**2017/2018 PROPOSED BUDGET
DISABLED ACCESS PROGRAMS
FUND 135**

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	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 %

2017/2018 PROPOSED BUDGET
INTERGOVERNMENTAL GRANTS
FUND 136

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
136033-331601-16802	HUD HMIS DATA GRANT	\$10,353	\$0	(\$10,353)	(100.0)%
136033-331601-16804	HUD HMIS EXPANSION RENEWAL	35,400	0	(35,400)	(100.0)%
136033-331601-16805	HUD COCWIDE HMIS RENEWAL	24,821	0	(24,821)	(100.0)%
136033-331601-16806	HUD HMIS DATA QUALITY	27,840	10,000	(17,840)	(64.1)%
136033-331601-16808	HUD ALCOHOPE RENEWAL GRANT	50,404	0	(50,404)	(100.0)%
136033-331601-16809	HUD NEW CHRONICS GRANT	240,266	0	(240,266)	(100.0)%
136033-331601-16810	HUD IR CHRONICS RENEWAL	74,645	0	(74,645)	(100.0)%
136033-331601-16811	HUD NEW HORIZONS 2 PROGRAM	82,645	0	(82,645)	(100.0)%
136033-331601-16812	HUD COCWIDE TRA RENEWAL	94,272	0	(94,272)	(100.0)%
136033-331601-16813	HUD COC TRA 2 GRANT	69,816	0	(69,816)	(100.0)%
136033-331601-16814	HUD FAMILY STC FIRST RENEWAL	88,116	0	(88,116)	(100.0)%
136033-331601-17811	HUD COCWIDE TRA	0	84,272	84,272	N/A
136033-331601-17805	HUD ALCOHOPE RENEWAL GRANT	0	34,907	34,907	N/A
136033-331601-17809	HUD HMIS EXPANSION RENEWAL	0	25,400	25,400	N/A
136033-331601-17807	HUD NEW CHRONICS RENEWAL	0	205,728	205,728	N/A
136033-331601-17812	HUD COC TRA 2 GRANT	0	59,816	59,816	N/A
136033-331601-17808	HUD IR CHRONICS GRANT	0	61,344	61,344	N/A
136033-331601-17813	HUD FAMILY RENTAL ASSISTANCE	0	78,116	78,116	N/A
136033-331601-17810	HUD DATA QUALITY RENEWAL	0	27,840	27,840	N/A
136033-331601-16814	HUD NEW HORIZONS 2 RENEWAL	0	53,616	53,616	N/A
TOTAL REVENUES		\$798,578	\$641,039	(\$157,539)	(19.7)%

EXPENSES:

13616364-088871-16802	HUD HMIS DATA GRANT	\$10,353	\$0	(\$10,353)	(100.0)%
13616364-088871-16804	HUD HMIS EXPANSION RENEWAL	35,400	0	(35,400)	(100.0)%
13616364-088871-16805	HUD COCWIDE HMIS RENEWAL	24,821	0	(24,821)	(100.0)%
13616364-088871-16806	HUD HMIS DATA QUALITY	27,840	10,000	(17,840)	(64.1)%
13616364-036730-16808	HUD ALCOHOPE RENEWAL GRANT	50,404	0	(50,404)	(100.0)%
13616364-036730-16809	HUD NEW CHRONICS GRANT	240,266	0	(240,266)	(100.0)%
13616364-036730-16810	HUD IR CHRONICS RENEWAL	74,645	0	(74,645)	(100.0)%
13616364-036730-16811	HUD NEW HORIZONS 2 PROGRAM	82,645	0	(82,645)	(100.0)%
13616364-036730-16812	HUD COCWIDE TRA RENEWAL	94,272	0	(94,272)	(100.0)%
13616364-036730-16813	HUD COC TRA 2 GRANT	69,816	0	(69,816)	(100.0)%
13616364-036730-16814	HUD FAMILY STC FIRST RENEWAL	88,116	0	(88,116)	(100.0)%
13616364-088871-17811	HUD COCWIDE TRA	0	84,272	84,272	N/A
13616364-036730-17805	HUD ALCOHOPE RENEWAL GRANT	0	34,907	34,907	N/A
13616364-088871-17809	HUD HMIS EXPANSION RENEWAL	0	25,400	25,400	N/A
13616364-088871-17807	HUD NEW CHRONICS RENEWAL	0	205,728	205,728	N/A
13616364-036730-17812	HUD COC TRA 2 GRANT	0	59,816	59,816	N/A
13616364-088871-17808	HUD IR CHRONICS GRANT	0	61,344	61,344	N/A
13616364-036730-17813	HUD FAMILY RENTAL ASSISTANCE	0	78,116	78,116	N/A
13616364-088871-17810	HUD DATA QUALITY RENEWAL	0	27,840	27,840	N/A
13616364-088871-17806	HUD NEW HORIZONS 2 RENEWAL	0	53,616	53,616	N/A
TOTAL EXPENSES		\$798,578	\$641,039	(\$157,539)	(19.7)%

2017/2018 PROPOSED BUDGET
TRAFFIC EDUCATION PROGRAM
FUND 137

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
137035-354017	TRAFFIC EDUCATION FINES	\$60,000	\$60,000	\$0	0.0 %
137039-389040	CASH FORWARD - OCT.1	4,350	0	(4,350)	(100.0)%
137039-389030	LESS 5% EST. RECEIPTS	(3,000)	(3,000)	0	0.0 %
TOTAL REVENUES		\$61,350	\$57,000	(\$4,350)	(7.1)%
<u>EXPENSES:</u>					
IRC SCHOOL DISTRICT		\$48,000	\$48,000	\$0	0.0 %
ST. EDWARD'S SCHOOL		13,350	0	(13,350)	(100.0)%
RESERVE FOR CONTINGENCIES		0	9,000	9,000	N/A
TOTAL EXPENSES		\$61,350	\$57,000	(\$4,350)	(7.1)%

2017/2018 PROPOSED BUDGET
COURT FACILITY SURCHARGE FUND
FUND 140

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
140034-348350	CIRCUIT CIVIL COURT FACILITY FEE	\$169,000	\$155,000	(\$14,000)	(8.3)%
140037-361100	INTEREST EARNINGS	1,000	1,000	0	0.0 %
140039-389040	CASH FORWARD-OCT 1ST	206,561	0	(206,561)	(100.0)%
TOTAL REVENUES		\$376,561	\$156,000	(\$220,561)	(58.6)%
<u>EXPENSES:</u>					
14022019-034690	MAINTENANCE - OTHER EQUIPMENT	\$17,109	\$19,683	\$2,574	15.0 %
14022019-066490	OTHER MACHINERY & EQUIPMENT	5,000	0	(5,000)	(100.0)%
14022019-066510-12009	NEW COURTROOM FACILITIES	176,701	0	(176,701)	(100.0)%
14022019-066510-16033	COURTHOUSE JUDGE SECURITY	24,860	0	(24,860)	(100.0)%
14090101-088400	COURT ADMINISTRATOR	31,675	15,000	(16,675)	(52.6)%
14090185-033190	GUARDIAN AD LITEM	52,340	47,411	(4,929)	(9.4)%
14090302-088380	STATE ATTORNEY	64,741	69,647	4,906	7.6 %
14090403-088390	PUBLIC DEFENDER	4,135	4,259	124	3.0 %
TOTAL EXPENSES		\$376,561	\$156,000	(\$220,561)	(58.6)%

2017/2018 PROPOSED BUDGET
ADDITIONAL COURT COSTS FUND
FUND 141

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
141034-348540	ADDITIONAL COURT COSTS	\$84,000	\$86,600	\$2,600	3.1 %
141037-361100	INTEREST EARNINGS	500	500	0	0.0 %
1419981-099920	CASH FORWARD - OCT.1	38,376	45,361	6,985	18.2 %
	TOTAL REVENUES	\$122,876	\$132,461	\$9,585	7.8 %

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENSES:					
14190101-088400	COURT ADMINISTRATOR	\$94,876	\$104,461	\$9,585	10.1 %
14190664-033110	LEGAL AID SERVICES	28,000	28,000	0	0.0 %
	TOTAL EXPENSES	\$122,876	\$132,461	\$9,585	7.8 %

2017/2018 PROPOSED BUDGET
COURT TECHNOLOGY FUND
FUND 142

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
142034-341100	RECORDING FEE	\$285,000	\$315,000	\$30,000	10.5 %
142037-361100	INTEREST INCOME	500	500	0	0.0 %
142039-389040	CASH FORWARD-OCT. 1	86,459	0	(86,459)	(100.0)%
	TOTAL REVENUES	\$371,959	\$315,500	(\$56,459)	(15.2)%

		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENSES:					
14290101-088400	COURT ADMINISTRATOR	\$196,494	\$83,795	(\$112,699)	(57.4)%
14290302-088380	STATE ATTORNEY	81,090	136,812	55,722	68.7 %
14290403-088390	PUBLIC DEFENDER	74,737	72,913	(1,824)	(2.4)%
14290185-033190	GUARDIAN AD LITEM	19,638	21,980	2,342	11.9 %
	TOTAL EXPENSES	\$371,959	\$315,500	(\$56,459)	(15.2)%

2017/2018 PROPOSED BUDGET
LAND ACQUISITION SERIES 2006
FUND 145

<u>REVENUES</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
145039-389040	CASH FORWARD - OCTOBER 1	\$65,000	\$45,000	(\$20,000)	(30.8)%
	TOTAL REVENUES	\$65,000	\$45,000	(\$20,000)	(30.8)%

EXPENSES:

14514639-033190	OTHER PROFESSIONAL SERVICES	\$34,227	\$14,227	(\$20,000)	(58.4)%
14514639-035290	OTHER OPERATING SUPPLIES	5,773	5,773	0	0.0 %
14514639-066390	OTHER IMPROVEMENTS EXCEPT BUILDING	25,000	25,000	0	0.0 %
	TOTAL EXPENSES	\$65,000	\$45,000	(\$20,000)	(30.8)%

2017/2018 PROPOSED BUDGET
EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
FUND 171

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	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	19,003	3	0.0 %
	TOTAL REVENUES	\$19,940	\$19,943	\$3	0.0 %

EXPENSES:

17128041-066340	DRAINAGE SYSTEMS	\$881	\$881	\$0	0.0 %
17128041-066340-15017	EAST GIFFORD DRAINAGE	19,000	19,000	0	0.0 %
17128041-099060	BUDG TRANSFER-PROPERTY APPR	44	47	3	6.8 %
17028081-099940	COMMISSIONS AND FEES	15	15	0	0.0 %
	TOTAL EXPENSES	\$19,940	\$19,943	\$3	0.0 %

\$10.00 PER PARCEL ACRE IN 2017/2018

\$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

CAPITAL PROJECTS

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2017/2018 PROPOSED BUDGET
DODGER BONDS
FUND 204

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
204031-312007	LOCAL OPTION TOURIST TAX	\$603,333	\$618,750	\$15,417	2.6 %
204033-335190	OTHER GENERAL GOVERNMENT	500,000	500,000	0	0.0 %
204039-389030	LESS 5% ESTIMATED RECEIPTS	(55,167)	(55,938)	(771)	1.4 %
	TOTAL REVENUES	\$1,048,166	\$1,062,812	\$14,646	1.4 %

EXPENSES:

20411717-077110	PRINCIPAL DEBT SERVICE	\$520,000	\$550,000	\$30,000	5.8 %
20411717-077210	INTEREST - DEBT SERVICE	344,050	316,750	(27,300)	(7.9)%
20411717-077310	OTHER DEBT SERVICE COSTS	123,950	123,950	0	0.0 %
20411717-099920	RESERVE DEBT SERVICE	60,166	72,112	11,946	19.9 %
	TOTAL EXPENSES	\$1,048,166	\$1,062,812	\$14,646	1.4 %

FY 2017/2018 DEBT SERVICE	
AMOUNT OUTSTANDING 9/30/18	\$5,665,000
PRINCIPAL	\$550,000
INTEREST	\$316,750
TOTAL DEBT SERVICE	\$866,750

2017/2018 PROPOSED BUDGET
DODGERTOWN CAPITAL RESERVE
FUND 308

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
308033-335180	HALF CENT SALES TAX	\$125,000	\$125,000	\$0	0.0 %
308039-381020	OPTIONAL SALES TAX	125,000	125,000	0	0.0 %
TOTAL REVENUES		\$250,000	\$250,000	\$0	0.0 %
<u>EXPENSES:</u>					
30816275-034610-01002	MAINTENANCE BUILDINGS	\$125,000	\$125,000	\$0	0.0 %
30816275-066490-01002	OTHER MACHINERY & EQUIPMENT	125,000	125,000	0	0.0 %
TOTAL EXPENSES		\$250,000	\$250,000	\$0	0.0 %

2017/2018 PROPOSED BUDGET
OPTIONAL SALES TAX
FUND 315

<u>REVENUES:</u>		2016/2017 BUDGET	PROPOSED 2017/2018	INCREASE (DECREASE)	% INCREASE (DECREASE)
315031-312610	OPTIONAL SALES TAX	\$15,300,000	\$16,500,000	\$1,200,000	7.8 %
315033-331700-16017	FWC GRANT-HUNTER ED CLASSROOM	144,000	0	(144,000)	(100.0)%
315033-337300-16022	SJRWMD OSPREY ACRES GRANT	1,200,250	0	(1,200,250)	(100.0)%
315037-361100	INTEREST INCOME	100,000	150,000	50,000	50.0 %
315039-389030	LESS 5% ESTIMATED RECEIPTS	(770,000)	(832,500)	(62,500)	8.1 %
315039-389040	CASH FORWARD	29,348,871	16,789,736	(12,559,135)	(42.8)%
TOTAL REVENUES		\$45,323,121	\$32,607,236	(\$12,715,885)	(28.1)%
<u>EXPENSES:</u>					
315-120	FIRE RESCUE	5,744,002	2,440,600	(3,303,402)	100.0 %
315-210	PARKS	3,863,385	450,000	(3,413,385)	(88.4)%
315-214	ROADS AND BRIDGES	16,653,019	23,495,822	6,842,803	41.1 %
315-217	SANITARY LANDFILL	381,079	381,079	0	0.0 %
315-220	BLDG OPR - COUNTY BLDGS	8,919,934	1,371,892	(7,548,042)	(84.6)%
315-220	LED LIGHTING	500,000	0	(500,000)	(100.0)%
315-243	STORMWATER PROJECTS	5,968,750	2,043,500	(3,925,250)	(65.8)%
315-268	NORTH COUNTY SEWER-WATER	393,479	820,000	426,521	108.4 %
315-600	SHERIFF	1,374,473	1,479,343	104,870	7.6 %
315-700	SUPERVISOR OF ELECTIONS	1,400,000	0	(1,400,000)	(100.0)%
31519981-099210	TRANSFER OUT	125,000	125,000	0	0.0 %
TOTAL EXPENSES		\$45,323,121	\$32,607,236	(\$12,715,885)	(28.1)%