

Introduction to County Budgeting

Defining a Budget

In simple terms, a budget is an entity's plan for its financial resources. It is an estimate of proposed expenses for a given period and the proposed means of paying for them. Two basic components of the budget are the revenue section and the expenditure section.

Defining Revenue and Expenditure

Revenue is an increase in the financial resources of a government. Some examples of local government revenues are property taxes, assessments, permits and fees, licenses, fines, charges for service, grants, and payments from other governments. Monroe County has a large variety of revenue sources.

An expenditure is a decrease in the financial resources of a government. Expenditures include, for example, current day-to-day expenses such as salaries, payment of principal and interest on long term debt and bonds, utilities and material costs, and purchase of vehicles, equipment or property.

Budget Structure – Fund Accounting

An important concept in government accounting and budgeting is subdividing the budget into what are called "funds". This is called fund accounting. Fund accounting allows a government to budget and account for funds restricted by law or policy. These funds allow the County to segregate certain revenues and then account for expenditures from these revenues.

The County budget has approximately 70 funds. These funds can be compared to a company spreading its business among 70 banks. The County uses these funds for example, to make payments on different types of County debt or to track fees collected to pay for certain County services.

Each of these funds must balance - that is, revenues must equal expenditures - and each must be separately monitored. The County budget, adopted each year by the Board of County Commissioners (BOCC), is actually the total of the separate funds or accounts.

Rationale for the Budget Structure

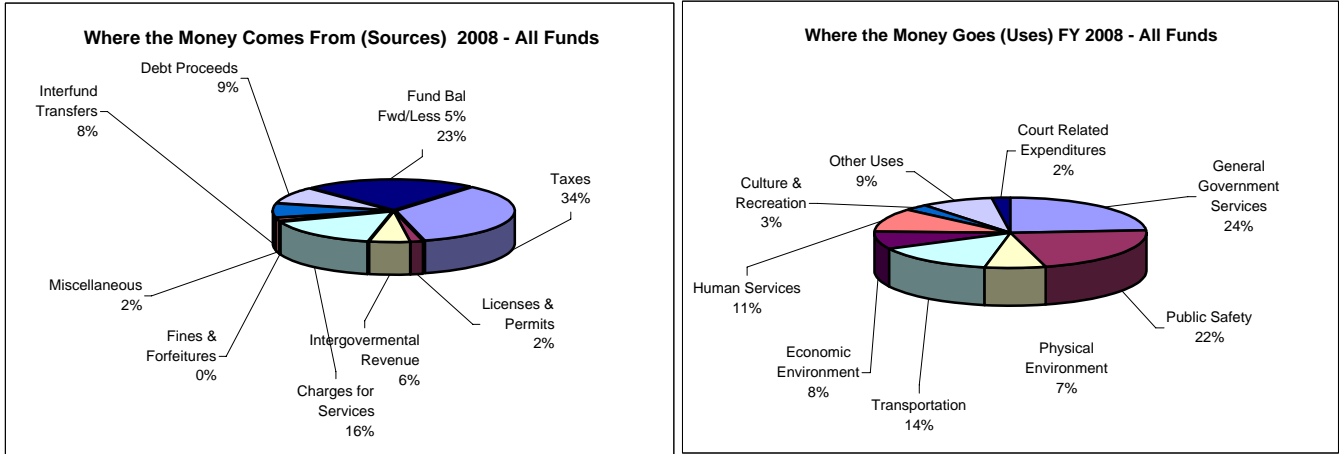
Monroe County produces its budget in conformance with rules and regulations developed for local governments. While it does not take an accountant to understand a local government budget, the reader should understand the County develops its budget in accordance with uniform accounting concepts and budgeting standards. Some of the more important standards are:

- ***National Accounting Standards*** - Just as businesses follow what are known as generally accepted accounting principles (abbreviated as "GAAP"), governments follow national standards for financial reporting. A government using consistent standards can look at itself over time to measure its financial strengths. Comparative measures of performance can then be made with other units of government. Some of the standards Monroe County uses are those of the Government Finance Officers Association (GFOA) and the Governmental Accounting Standards Board (GASB).
- ***State of Florida Budgeting Standards*** - The State of Florida establishes budgeting and financial rules for local Florida governments. An example is its rule for timing of the annual budget cycle. The fiscal year for counties begins October 1st and ends September 30th of the following calendar year. Another example is its rule about how a county adopts a budget and how a county sets property tax rates.
- ***Federal and State Grant Requirements*** - Monroe County receives grants from several federal and state agencies. To insure the County uses these funds for specific programs, these agencies require the County to keep these grant funds separate from other County revenues. This segregation requires a more complex financial structure to manage these "restricted" dollars.
- ***Local Budgeting Standards*** - Finally, the Board of County Commissioners establishes uses for some fees collected by the County to insure they are spent on specific programs. Impact fees and permit fees are examples of revenues with such self-imposed restrictions.

Introduction to County Budgeting

Balancing the County Budget

Unlike the federal government, Florida law states a county must have a balanced budget. The amount of the proposed revenues must equal the expenditures for each of the almost 70 funds. When OMB "balances the budget," the revenues must balance the appropriations for each fund and thereby for the entire budget. This means Monroe County has no budget deficit



Sources	FY06 Adopted	FY07 Adopted	FY08 Proposed	% of Total
Taxes	106,436,064	114,969,491	113,118,453	35%
Licenses & Permits	2,670,000	2,980,000	5,565,000	2%
Intergovernmental Revenue	12,938,686	18,493,168	18,059,176	6%
Charges for Services	49,649,563	50,523,779	52,634,503	16%
Fines & Forfeitures	503,500	338,000	215,000	1%
Miscellaneous	4,119,830	4,895,740	5,497,653	2%
Interfund Transfers	7,117,408	11,907,149	24,758,404	8%
Debt Proceeds		30,454,000	28,455,000	8%
Fund Bal Fwd/Less 5%	137,464,757	138,623,014	75,915,287	23%
Total Sources	\$320,899,808	\$373,184,341	\$324,218,476	100%

Uses	FY06 Adopted	FY07 Adopted	FY08 Proposed	% of Total
General Government Services	93,709,422	120,811,440	77,187,150	24%
Public Safety	75,955,835	80,037,964	71,637,281	22%
Physical Environment	28,330,379	38,956,021	23,538,105	7%
Transportation	28,413,397	26,681,873	46,609,994	14%
Economic Environment	28,448,610	29,489,015	26,145,090	8%
Human Services	35,243,558	34,397,356	34,526,361	11%
Culture & Recreation	15,017,116	21,260,337	9,784,125	3%
Other Uses	11,180,547	16,477,488	28,019,732	9%
Court Related Expenditures	4,600,944	5,072,847	6,770,638	2%
Total Uses	\$320,899,808	\$373,184,341	\$324,218,476	100%

Introduction to County Budgeting

An Important Revenue – Property Taxes

A "property tax," more specifically called an "ad valorem" tax, is a tax based on the value of the property. We derive the term, "ad valorem" from the Latin phrase meaning "according to value."

In Florida, there are three factors for calculating the amount of property tax assessed on a piece of real estate: the value of the property, the amount of the value exempted from tax, and the tax rate. Each county's Property Appraiser's Office calculates property values and Florida law dictates the exemptions. The tax rates are set by the various local governments authorized to collect property taxes according to Florida law.

The ad valorem tax rate is expressed in "mills." A mill equals \$0.001. The rate at which the tax is charged is called the "millage rate". If the ad valorem tax rate is 8 mills, the "millage rate" is 8 mills. This means that per dollar of property value, a property or ad valorem tax of \$0.008 is paid. It is much easier to think of the rate as how many dollars of tax will be paid per thousand dollars of property value. For example, if the property is valued at \$10,000 and the millage rate is 8 mills, you would pay \$8 per \$1,000 value or \$80.

Other Sources of County Revenues

Monroe County raises revenues from sources other than property taxes such as licenses and permits, revenues from federal and state sources, charges for services, fines and forfeitures, grants, rents and interest.

It is important to understand the County has the ability to combine property taxes and other revenues to support a broad range of activities. The County also uses property taxes and other revenues to supplement programs receiving grant funds from the state and federal government. If grant or other funding decrease, the County must decide whether to raise tax revenues to support these various programs rather than reduce service.

The Dual Roles Florida Counties Serve

In Florida, a county may serve a dual role. It can provide some services to all county residents regardless of whether or not the residents live in a city. These services are called "countywide" and use the *Countywide Property Tax* as a means of financing. It may also provide municipal-type services to residents in the unincorporated areas. These areas are portions of the county, which are not incorporated as cities. These services are called "MSTU" services and use *Municipal Services Taxing Unit Property Tax* as one of the means of financing these services.

Multiple Taxing Authorities - Florida law allows a county to charge one property tax rate countywide for services provided to the entire county population. State law also requires a county to charge another property tax rate in only the unincorporated area for the city-type services supplied by the county. If you look carefully at your annual tax bill, you will see several lines for the various property taxes:

The General Revenue Fund - The "General Revenue Fund" line in your tax bill is a county-wide tax that finances a diverse number of services such as environmental protection, shelter and care for impounded animals, general assistance for the indigent, public facilities maintenance, and libraries. It also pays for a variety of administrative functions required of a large organization: computer systems, communications purchasing, budget, human resources, finance and legal services.

The Law Enforcement, Jail, Judicial Fund - The "Law Enforcement, Jail, Judicial Fund" line on your tax bill is a countywide tax that pays for operation of the Sheriff's Department, jail maintenance and the County's court support system.

The Health Clinic - This is a countywide tax used to support the operation of the County's public health clinic.

The General Purpose MSTU - Another name for the property tax on the unincorporated area is the *Municipal Services Taxing Unit Property Tax*, or General Purpose MSTU tax. This line in your tax bill pays for services normally provided by municipalities. MSTU services and includes land use planning, zoning, fire marshal, code enforcement, emergency medical services, fire services, and maintain county parks.

Introduction to County Budgeting

There are also separate property taxes levied for special assessment tax districts such as *Fire and Ambulance*, *Mosquito Control and South Florida Water Management*. Monroe County also taxes for the operation of its schools under the separate authority of the *School Board*.

Special Assessment Property Tax

A non-ad valorem assessment, also called a special assessment, is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties. The value of the property is not considered when calculating a special assessment. Instead, the cost of the facility or the service is allocated to the properties in a defined area. This allocation is based on the degree to which the property will reasonably benefit from the facility or service. It is important to note that Monroe County is not the only jurisdiction levying these special assessments in the unincorporated area. There are a number of separate special assessment districts and with the ability to levy these assessments.

Other Governments in Monroe County

One frequent misunderstanding is that the Monroe County Board of County Commissioners oversees the local school system. While school boards in other states have their budgets approved by the county commissioners or the county board of supervisors, school districts in Florida are *separate taxing authorities*. The property tax levy for the school system is separate from the County's on the annual tax bill. Other units of government which levy property tax separately from Monroe County are the *Mosquito Control District* and a multi-county district -- the *South Florida Water Management District*. There are also five cities in the county: Key West, Islamorada, Marathon, Layton and Key Colony Beach. These cities have separate budgets and revenue sources.

Tracking the County's Budget

With 5,000 line items and dozens of organizations within its purview, Monroe County relies on computers with sophisticated budgeting software to help with budgeting and accounting.

Like many counties in Florida, the Monroe County Clerk of the Circuit Court performs the day-to-day accounting such as writing checks to vendors and processing payroll. The Monroe County Office of Management and Budget under the County Administrator prepares the budget using a computerized budget preparation system.

Developing the Budget

The process of compiling the annual budget is actually a year-round activity. The basis for the process is a framework of statutory deadlines established by the State of Florida. The County Administrator and the OMB Department staff establish the remainder of the process. County administration sets interim deadlines to insure necessary information is collected, priorities are determined, and recommendations can be made by the County Administrator to the Board of County Commissioners. The County Administrator has been designated to serve as the official budget officer for Monroe County, to the Board of County Commissioners, which, in turn establishes tax rates and adopts the annual budget.

While the process may change somewhat from year to year, an examination of the process illustrates the many steps to adopting an annual budget. An annual budget, including all such funds as required by law, shall be prepared and approved each fiscal year. The budget process is conducted in accordance with Chapters 125, 129, 200 and 218 of the Florida Statutes as amended. Monroe County processes the budget in four basic phases:

1. Planning Phase (January - March)
2. Preparation Phase (April - July)
3. Adoption Phase (July - September)
4. Implementation and Adjustment Phase (Year-round)

Planning Phase - Early in the budget process, OMB staff prepares budget instruction packages which are used by County departments to submit their annual budget requests. Departments are asked to develop statistical measures to describe the levels of services they offer. Management evaluates the statistical measures to determine what services can be maintained at a particular level of operational funding. During the planning phase, departments are

Introduction to County Budgeting

also asked to estimate their capital needs for the upcoming fiscal year as well as estimated needs for an additional six years. These estimates form the basis for the long-range *Capital Projects Plan*.

Preparation Phase - The County Administrator and OMB conduct a budget “kickoff” meeting in March for all departments funded by the Board of County Commissioners (BOCC). Internal service fund departments provide their revenue and expense estimates. All other departments are required to submit their expense estimates by April 8. Most Constitutional Officers submit their budgets by June 1. The County Administrator conducts a series of budget review meetings with the departments and makes final decisions on a proposed *Tentative Budget* to be presented to the BOCC.

Adoption Phase - The County Administrator presents a proposed *Tentative Budget* to the BOCC at policy workshops in July. All policy workshops, as well as public hearings, are televised live and videotaped for re-broadcast. After receiving priorities from the BOCC in the policy workshops, the *Tentative Budget* is modified and a public hearing is held between 65 and 80 days following certification of taxable value. This hearing serves to explain the budget components and to receive requests and complaints from the public and amend the budget as they see fit. In accordance with State “Truth-in-Millage” (TRIM) requirements, the BOCC establishes tentative property tax millages which are publicly announced and mailed to all property owners in August. The BOCC schedules three public budget hearings in September: Key Largo, Key West and Marathon. The *Adopted Budget* and all final millages are formally approved at the last public hearing.

Implementation and Adjustment - Once the *Adopted Budget* is implemented on October 1, OMB monitors actual spending versus the budgeted spending. Changing circumstances usually require minor adjustments within department budgets during the year which are handled by requests to OMB. Any major adjustments that require movement of budgeted funds between departments must be approved by the BOCC by resolution or formal budget amendment in a properly noticed public meeting.

The multi-year *Capital Projects Plan* which is approved during the September public hearings should not be confused with the capital budget. The capital budget represents the first year of the capital projects plan and is legally approved as a part of the *Adopted Budget* in September. Projects and financing sources listed in the *Capital Projects Plan* beyond the current year are not authorized until the annual budgets for those “out years” are legally adopted in the process described above.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Monroe County for its annual budget for the fiscal year beginning October 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Finding Information About the Budget

The budget for Monroe County is available in draft form any time after presentation of the tentative budget by the County Administrator to the Board of County Commissioners in early July. Based on the County Administrator's recommendations, OMB produces a budget summary. Copies of the summary document are available in the public libraries in July and August. Changes may be made in the **COUNTY ADMINISTRATOR'S TENTATIVE BUDGET PRIOR** to the public budget hearings in September.

In accordance with Florida law, the County also advertises a summary budget in a newspaper of general circulation prior to final adoption. After the Board of County Commissioners approves the budget in September, the OMB Department compiles the final budget document. Information on where detailed budget documents are available for public review can be obtained by calling the Monroe County OMB Department at (305) 292-4470.

Budget information is also available on the internet at the County's world-wide web site **www.monroecounty-fl.gov**.

The following is the schedule that will be followed to adopt the Fiscal Year 2008 Budget:

FISCAL YEAR 2008 BUDGET APPROVED TIMETABLE

REVISED

- ***February 21** Regular meeting, BOCC approves budget timetable. Agenda item to discuss FY08 budget funding for HSAB and non-profit organizations. KL

- ***March 21** Board of County Commissioners regular meeting for presentation and direction to staff. Time certain, Marathon BOCC direction for FY08 budgets.

March 23	Staff budget presentations. Presentation includes instructions to departments, discussion of budget preparation and format changes. KW-BOCC room (10 A.M.)
April 5	OMB deadline for submission- budget requests for all Internal Service Funds and departments including TDC.
April 9-13	OMB bottom line review.
April 11	Capital Plan Review Meeting
April 23-27	Administrators internal budget reviews with Divisions and OMB.
April 30	Deadline <i>for final submission to OMB</i> of budgets from departments.

- May 31 Submission of budget requests from Sheriff, Clerk of the Court, Tax Collector, State Attorney, Property Appraiser, Housing Authority, Judicial, Health Department, and Supervisor of Elections to the Administrator. This is the last date to receive input from Human Services Advisory Board.

- ~~July 1~~ **July 6** Property Appraiser certifies Assessment of all property values on DR 420.

- *~~July 12~~ **July 19** Tentative budget to be delivered at a Special Meeting (the budget must be delivered to the Commission no later than ~~July 15~~th F.S. 129.03) 2 P.M. KW **15 days after certification of values.**

- ***July 19** Special BOCC Meeting. Discussion of: Budget, capital improvements plan, and Proposed Millage Rates with the Board. 9 A.M. KW

- ***Jul. 23** Special Meeting for discussion of Budget, capital improvements plan, and Proposed Millage Rates with the Board, and, if possible, selection of dates, times, and places for public hearings and approval to advise the Property Appraiser of proposed Millage Rates. (Marathon EOC 9 A.M.)

- August 4 Last day to advise the Property Appraiser of the Proposed Millage Rates, current year rolled-back rate and the date, time and place of the Tentative Budget Hearing.(Will have proposed millage rates to Property Appraiser by July 23rd)

- August 24 Last day for Property Appraiser to mail out the Notice of Proposed Property Taxes. (TRIM NOTICES)

- *~~September 5~~ **12th** Special BOCC Meeting-First public hearing 5:05 P.M. (between 65 -80 days after the property appraiser certifies the Assessment). To be held in the Lower Keys. Adoption of Tentative Budget and Millage Rate. (Cannot conflict with School Board Hearing) KW

- *~~September 12~~ **14th** Special BOCC Meeting-Second special meeting 5:05 P.M. To be held in the Upper Keys. KL

- ***September 18** Special BOCC Meeting-Final public hearing 5:05 P.M, to adopt a final budget and Millage Rate. (Must be held within 15 days of First Hearing with proper advertisement of meeting and held no later than Sept. 18). To be held in the Middle Keys. (This meeting must not conflict with School Board Hearing). MTHN

- ***Involves B.O.C.C.**

Financial Policies

General

The Operating Budget authorizing expenditure of County funds will be adopted annually by the Board at the Fund Level. The budgeted expenditures and reserves of each fund (including the reserve for contingencies, reserve for cash, cash carry forward, and all other purposes) will equal the sum of projected beginning balances for the fiscal year and all revenues which reasonably can be expected to be received during the fiscal year. In simple terms; the revenues and expenditures must be equal on a fund by fund basis in order to present a “balanced budget”. Budget & Finance shall estimate 95% of all receipts reasonably anticipated from all sources. This will be the basis for budgeted revenues. [F.S. 129.01(2)(b)]

Reserves for contingency may be budgeted in any fund, not to exceed 10% of the total fund budget, for reallocation by the Board as needed during the year to fund unexpected operations. Reserve for cash should be set between 5% and 20%. A reserve for cash will be budgeted in any fund that requires monies to be carried forward into the following year to support operations until sufficient current revenues are received.

The policy allows for transfers among expenditure and revenue accounts that may be made during the fiscal year within a fund and with a department. Changes in the adopted total budget of a fund will be made only with Board approval of a budget amendment.

Cash and Cash Equivalents

Cash balances for the majority of funds are pooled for investment purposes. Earnings from such investments are allocated to the respective funds based on applicable cash participation by each fund. The investment pools are managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts and therefore all balances representing participants’ equity in the investment pools are classified as cash equivalents on the Board’s financial statements. For investments which are held separately from the pools, those which are highly liquid (including restricted assets), which an original or remaining maturity of 90 days or less, are considered to be cash equivalents.

Investments

Florida Statute 218.415 authorizes local governments to invest its funds pursuant to a written investment plan. The County’s Investment Policy (policy) allows investment of surplus funds and the Clerk of the Court as the Chief Financial Officer acts as the County’s Treasury Manager. The County invests in various conservative funds that are generally backed by the full faith and credit of the United States.

The County’s Investment Policy limits credit risk by restricting authorized investments to the following: Florida Local Government Surplus Funds Trust Fund Investment Pool administered by Florida’s State Board of Administration (a 2a7-like pool), direct obligations of the United States or its agencies and instrumentalities, money market mutual funds, and Intergovernmental Investment Pools authorized by the Florida Statutes.

The Policy requires that investments in federal instrumentality debt be guaranteed by the full faith and credit of the U.S. Government sponsored agency, and that investments in money market mutual funds have a rating of AAAM or AAAM-G or better by Standard & Poor’s (S&P or other nationally recognized rating agency).

The Policy requires bank deposits secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida.

The Policy requires execution of a third-party custodial safe keeping agreement for all purchased securities, and requires that securities be held in the County’s name.

The Policy limits the investment of three months of operating expenditures to twelve months. The Policy limits the investment of non current operating funds to five years.

Financial Policies

Long-Term Obligations

In the government-wide financial statements, and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the application governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Measurement Focus

All Governmental Funds and Expendable Trust Funds are accounted for using a current financial resources measurement focus. Only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

All Proprietary Funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases and decreases in net total assets.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds, expendable trust, and agency funds are accounted for on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become available and measurable. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for (1) unmatured interest on general long-term debt, which is recognized when due; (2) prepaid items, which are reported only on the Balance Sheet and do not affect expenditures; and (3) the long term portion of accumulated sick pay, vacation pay, and compensatory time, which is not recorded as an expenditure.

All proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

Budgetary Basis

Annual budgets are prepared to be consistent with the basis of accounting. There are certain exceptions where it is known that final expenditures will be less than the initial budget. The budget reflects the exclusion of five percent of anticipated collections of certain general revenues, in accordance with Florida Statutes. Actual revenues may exceed the budget. Since budgeted expenditures represent a ceiling, actual expenditures normally fall short of the budget. The excess revenues and under expenditures, carry forward as fund balance to the following year. For Proprietary Funds, depreciation expenses are not budgeted, but are recorded and reported for financial purposes.

All annual appropriations lapse at fiscal year end. Under the County's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be re-appropriated and honored the subsequent fiscal year.

Budgetary Control

Separate accounting systems and budgets are maintained by the Board of County Commissioners, Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections, and Clerk of Courts.

Florida Statutes require that the County adopt a balanced budget. Managerial budgetary control for the Board of County Commissioners is maintained at the fund, department and account level by the

Financial Policies

encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders, which result in an overrun of cost center balances, are not released until additional appropriations are made available. Encumbrances at fiscal year-end are canceled and, if required, are then re-encumbered in the new budget year based on allowable appropriations.

Expenditures by the Constitutional Officers who maintain separate budgets are controlled by appropriations in accordance with budget requirements set forth in Florida Statutes.

Fund Balances

The Board has a policy to appropriate between 70% and 82.5% of the estimated ending fund balance across the funds and approved the appropriation of 95% of the fund balance in the One Cent Infrastructure Surtax Fund for the fiscal year 2008 Capital Plan. In light of the recent legislative developments, the Board will be unable to fully adhere to this policy as fund balances will have to serve as revenues in certain funds, but will comply with GFOA recommendations of keeping at least two months of operating expenditures in unappropriated fund balance.

Fund Descriptions

General Fund

General Fund - Used to account for all financial resources except those accounted for in other funds.

Special Revenue Funds - Used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Affordable Housing Programs - Accounts for various low-income housing grants.

Law Enforcement, Jail, Judicial - Accounts for operation of the Sheriff's Department and County court system.

Roads & Bridges - Accounts for operation and capital improvements for the County's Road Department.

Tourist Development - Funds that account for the local option three-cent bed tax.

Governmental Grants - To account for various state and federal grants.

Impact Funds - Special assessment of the unincorporated areas for roadways, parks, libraries, solid waste, police facilities and fire & EMS.

Fire & Ambulance Districts - Accounts for operation of two fire and ambulance district's services.

Upper Keys Trauma District - Transportation and hospitalization of County patients in Dade County.

Unincorporated Parks & Beaches - Account for unincorporated parks and recreation operations.

MSTD - Planning, Building, Code Enforcement & Fire Marshal - Unincorporated planning, building, zoning and Fire Marshal.

Municipal Policing - Accounts for Sheriff's Department operation for services to unincorporated Monroe County and contracts with municipalities for additional services, over and above the Sheriff's Countywide costs.

911 Enhancement Fund - Accounts for fees levied for the 911 emergency phone system.

Special Taxing Districts - Accounts for special, small area security, culvert, and neighborhood operations.

Boating Improvement - Accounts for boating related activities.

Miscellaneous Special Revenue - Accounts for expenditures from any other restricted revenue sources

Environmental Restoration - Accounts for expenditures related to habitat restoration.

Municipal Service Taxing Units - Accounts for improvements that benefit property owners in the unit of taxation.

Building Fund - Will be used to account for activities related to restricted building fee revenues.

Debt Service Funds - Accounts for the revenue received and payment of, general long-term debt principal and interest.

Revenue Bond Funds - Account for payment of interest and principal of the long-term debt associated with the County's Infrastructure Sales Tax Revenue Bonds, which are accounted for in Fund 307.

Variable Rate Obligation Bond - Used to account for the renovation and expansion of the Airport terminal.

Capital Project Funds - Used to account for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

One Cent Sales Tax Capital Projects - Capital projects financed by the One-Cent Infrastructure Tax.

Sales Tax Bond Capital Improvements - Accounts for projects financed by the sales tax revenue and refunding bonds.

Enterprise Funds - Accounts for operations that are financed and operated similar to private business enterprises.

Card Sound Bridge - Accounts for the operations of the Card Sound toll bridge.

Airports - Accounts for the operations of the Marathon and Key West airports.

Solid Waste - Accounts for the operations of Monroe County's solid waste services.

Internal Service Funds - Accounts for **Worker's Compensation, Group Insurance, Risk Management** and **Fleet Management** provided by the County to other County departments and agencies.

Trust and Agency Funds - Used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. **Law Enforcement Trust, Clerk's Drug Abuse Trust,** and **Court Facility Fees** are included. These funds have been reclassified as special revenue funds as a result of changes made by the Government Accounting Standards Board #34.

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

General Fund

Fund Number: 001
Fund Type: General Fund
Fund Description: The General Fund is the principal fund of the County and accounts for the receipt and expenditure of resources that are traditionally associated with local government and that are not required to be accounted for in another fund.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Appointed Officials & Boards	5,453,252	5,872,600	4,797,144	Debt Proceeds and Cash Carryover	6,608,364
B.O.C.C.	9,591,918	10,082,167	6,347,499	Fines and Forfeits	10,000
Budget & Finance	751,831	913,339	725,923	General Government	3,899,164
Community Services	7,073,112	7,904,106	7,672,727	Intergovernmental Revenue	5,588,114
Elected Officials	14,477,761	15,359,798	15,366,239	Licenses and Permits	350,000
Emergency Services	606,333	2,867,540	472,622	Miscellaneous Revenues	1,006,871
Employee Services	433,880	422,612	394,373	Taxes	26,798,898
Engineering	46,284	262,564	47,202		
Growth Mgmt	184,967	239,959	140,097		
Guardian Ad Litem	142,675	198,920	196,939		
Housing & Community Development	477,051	820,889	563,768		
Public Works	6,399,658	7,820,661	6,858,632		
Veterans Affairs	612,233	666,214	678,246		
Fund 001 Expenditure Totals	46,250,955	53,431,369	44,261,411	Fund 001 Revenue Total	44,261,411

Affordable Housing Programs

Fund Number: 100
Fund Type: Special Revenue
Fund Description: This fund accounts for revenues and expenditures of various low income housing programs.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	332,101	280,984	Debt Proceeds and Cash Carryover	266,984
				Miscellaneous Revenues	14,000
Fund 100 Expenditure Totals	0	332,101	280,984	Fund 100 Revenue Total	280,984

Law Enforcement, Jail, Judicial

Fund Number: 101
Fund Type: Special Revenue
Fund Description: This fund accounts for operation of the Sheriff's Department and County court system.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	906,625	10,641,824	13,251,550	Debt Proceeds and Cash Carryover	14,907,378
Elected Officials	41,189,025	42,616,336	42,100,744	Fines and Forfeits	320,000
Emergency Services	0	0	2,185,676	General Government	2,417,601
Public Works	1,599,922	2,021,325	1,854,009	Intergovernmental Revenue	45,000
				Miscellaneous Revenues	852,000
				Taxes	40,850,000
Fund 101 Expenditure Totals	43,695,572	55,279,485	59,391,979	Fund 101 Revenue Total	59,391,979

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Road And Bridge Fund

Fund Number: 102
Fund Type: Special Revenue
Fund Description: This fund accounts for operation and capital improvements for the County's Road Department.

<u>Business Center Expenditures</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2008 Proposed</u>	<u>Revenue Source</u>	<u>FY 2008 Proposed</u>
B.O.C.C.	832,289	982,466	1,187,791	Debt Proceeds and Cash Carryover	3,922,948
Engineering	648,007	926,114	836,241	General Government	3,997
Public Works	7,125,232	7,862,581	6,746,915	Intergovernmental Revenue	3,350,000
				Miscellaneous Revenues	156,001
				Taxes	1,338,001
Fund 102 Expenditure Totals	8,605,528	9,771,161	8,770,947	Fund 102 Revenue Total	8,770,947

Law Library Fund

Fund Number: 103
Fund Type: Special Revenue
Fund Description: This fund accounts for expenditures of the County's Law Library.

<u>Business Center Expenditures</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2008 Proposed</u>	<u>Revenue Source</u>	<u>FY 2008 Proposed</u>
B.O.C.C.	46,867	0	0		
Fund 103 Expenditure Totals	46,867	0	0	Fund 103 Revenue Total	0

TDC District Two Penny

Fund Number: 115
Fund Type: Special Revenue
Fund Description: To account for the expenditures of advertising, promotions, and special events of the County Tourist Development Council.

<u>Business Center Expenditures</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2008 Proposed</u>	<u>Revenue Source</u>	<u>FY 2008 Proposed</u>
Appointed Officials & Boards	3,425,463	5,055,153	4,905,681	Debt Proceeds and Cash Carryover	1,975,179
B.O.C.C.	93,654	61,000	100,498	Taxes	3,031,000
Fund 115 Expenditure Totals	3,519,117	5,116,153	5,006,179	Fund 115 Revenue Total	5,006,179

TDC Admin & Promo 2 Cent

Fund Number: 116
Fund Type: Special Revenue
Fund Description: To account for the expenditures of advertising, promotions, and special events of the County Tourist Development Council.

<u>Business Center Expenditures</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2008 Proposed</u>	<u>Revenue Source</u>	<u>FY 2008 Proposed</u>
Appointed Officials & Boards	6,739,728	8,308,604	8,097,654	Debt Proceeds and Cash Carryover	1,985,817
B.O.C.C.	177,030	135,249	188,163	Taxes	6,300,000
Fund 116 Expenditure Totals	6,916,758	8,443,853	8,285,817	Fund 116 Revenue Total	8,285,817

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

TDC District 1 Third Penny

Fund Number: 117
Fund Type: Special Revenue
Fund Description: To account for the local option three cent bed tax in district one.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Appointed Officials & Boards	2,884,127	4,972,187	4,815,743	Debt Proceeds and Cash Carryover	2,398,538
B.O.C.C.	67,028	62,436	71,795	Taxes	2,489,000
Fund 117 Expenditure Totals	2,951,155	5,034,623	4,887,538	Fund 117 Revenue Total	4,887,538

TDC District 2 Third Cent

Fund Number: 118
Fund Type: Special Revenue
Fund Description: To account for the local option three cent bed tax in district two.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Appointed Officials & Boards	378,484	549,766	497,745	Debt Proceeds and Cash Carryover	244,485
B.O.C.C.	9,438	23,961	10,740	Taxes	264,000
Fund 118 Expenditure Totals	387,922	573,727	508,485	Fund 118 Revenue Total	508,485

TDC District 3 Third Cent

Fund Number: 119
Fund Type: Special Revenue
Fund Description: To account for the local option three cent bed tax in district three.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Appointed Officials & Boards	880,971	1,176,872	1,105,813	Debt Proceeds and Cash Carryover	487,466
B.O.C.C.	17,649	34,056	18,653	Taxes	637,000
Fund 119 Expenditure Totals	898,620	1,210,928	1,124,466	Fund 119 Revenue Total	1,124,466

TDC District 4 Third Cent

Fund Number: 120
Fund Type: Special Revenue
Fund Description: To account for the local option three cent bed tax in district four.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Appointed Officials & Boards	759,774	1,776,680	1,139,517	Debt Proceeds and Cash Carryover	548,547
B.O.C.C.	15,917	41,097	18,030	Taxes	609,000
Fund 120 Expenditure Totals	775,691	1,817,777	1,157,547	Fund 120 Revenue Total	1,157,547

TDC District 5 Third Cent

Fund Number: 121
Fund Type: Special Revenue
Fund Description: To account for the local option three cent bed tax in district five.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Appointed Officials & Boards	587,944	1,519,243	1,399,444	Debt Proceeds and Cash Carryover	756,627
B.O.C.C.	18,978	43,516	19,183	Taxes	662,000
Fund 121 Expenditure Totals	606,922	1,562,759	1,418,627	Fund 121 Revenue Total	1,418,627

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Governmental Fund Type Grant

Fund Number: 125
Fund Type: Special Revenue
Fund Description: This fund is used to account for various state and federal grants.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	25,467,164	20,453,150	997	Miscellaneous Revenues	1,000
Budget & Finance	353,376	186,402	0		
Community Services	1,653,014	1,021,014	0		
Elected Officials	27,819	2,751	0		
Emergency Services	349,915	439,033	3		
Growth Mgmt	2,622,560	3,393,336	0		
Public Works	0	400,000	0		
Fund 125 Expenditure Totals	30,473,848	25,895,686	1,000	Fund 125 Revenue Total	1,000

Impact Fees Fund - Roadway

Fund Number: 130
Fund Type: Special Revenue
Fund Description: This fund accounts for roadway impact fees collected within the County's Impact Fee District.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	627,932	1,450,000	430,528	Debt Proceeds and Cash Carryover	5,073,135
Engineering	767,857	5,506,043	4,896,607	Miscellaneous Revenues	254,000
Fund 130 Expenditure Totals	1,395,789	6,956,043	5,327,135	Fund 130 Revenue Total	5,327,135

Impact Fees Fund - Parks

Fund Number: 131
Fund Type: Special Revenue
Fund Description: This fund accounts for park impact fees collected within the County's Impact Fee District.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Engineering	278,789	1,137,000	750,517	Debt Proceeds and Cash Carryover	676,017
				Miscellaneous Revenues	74,500
Fund 131 Expenditure Totals	278,789	1,137,000	750,517	Fund 131 Revenue Total	750,517

Impact Fees Fund - Library

Fund Number: 132
Fund Type: Special Revenue
Fund Description: This fund accounts for library impact fees collected within the County's Impact Fee District.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Community Services	0	537,258	749,889	Debt Proceeds and Cash Carryover	689,889
				Miscellaneous Revenues	60,000
Fund 132 Expenditure Totals	0	537,258	749,889	Fund 132 Revenue Total	749,889

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Impact Fees Fund - Solid Waste

Fund Number: 133
Fund Type: Special Revenue
Fund Description: This fund accounts for solid waste impact fees collected within the County's Impact Fee District.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Public Works	43,345	69,917	14,970	Debt Proceeds and Cash Carryover	3,970
				Miscellaneous Revenues	11,000
Fund 133 Expenditure Totals	43,345	69,917	14,970	Fund 133 Revenue Total	14,970

Impact Fees Fund - Police

Fund Number: 134
Fund Type: Special Revenue
Fund Description: This fund accounts for police impact fees collected within the County's Impact Fee District.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Elected Officials	0	210,553	19,647	Debt Proceeds and Cash Carryover	-453
				Miscellaneous Revenues	20,100
Fund 134 Expenditure Totals	0	210,553	19,647	Fund 134 Revenue Total	19,647

Impact Fees Fund - Fire Facilities

Fund Number: 135
Fund Type: Special Revenue
Fund Description: This fund accounts for fire facility impact fees collected within the County's Impact Fee District.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Emergency Services	6,785	224,123	193,486	Debt Proceeds and Cash Carryover	173,486
				Miscellaneous Revenues	20,000
Fund 135 Expenditure Totals	6,785	224,123	193,486	Fund 135 Revenue Total	193,486

Employee Fair Share Housing Impact Fees

Fund Number: 136
Fund Type: Special Revenue
Fund Description: This fund accounts for employee fair share housing impact fees collected in the County's impact fee districts.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	26,579	170,248	Debt Proceeds and Cash Carryover	167,748
				Miscellaneous Revenues	2,500
Fund 136 Expenditure Totals	0	26,579	170,248	Fund 136 Revenue Total	170,248

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Fire & Ambulance District 1

Fund Number: 141
Fund Type: Special Revenue
Fund Description: To account for revenues and expenditures related to district one fire and ambulance services.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	832,422	2,777,886	2,534,287	Debt Proceeds and Cash Carryover	1,672,575
Elected Officials	348,840	350,000	355,000	General Government	360,000
Emergency Services	6,377,062	6,255,462	6,614,751	Intergovernmental Revenue	28,500
				Miscellaneous Revenues	225,000
				Taxes	7,217,963
Fund 141 Expenditure Totals	7,558,324	9,383,348	9,504,038	Fund 141 Revenue Total	9,504,038

Upper Keys Healthcare Taxing District

Fund Number: 144
Fund Type: Special Revenue
Fund Description: This fund is used to account for expenditures related to transportation and hospitalization of County patients in Dade County.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	31,998	178,000	38,000	Debt Proceeds and Cash Carryover	1,263,856
Elected Officials	0	100	100	Miscellaneous Revenues	70,000
Emergency Services	299,900	1,470,917	1,295,756		
Public Works	0	3,778	0		
Fund 144 Expenditure Totals	331,898	1,652,795	1,333,856	Fund 144 Revenue Total	1,333,856

Fire & Ambulance District 6

Fund Number: 146
Fund Type: Special Revenue
Fund Description: To account for revenues and expenditures related to district six fire and ambulance services.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	31,058	0	275,000	Debt Proceeds and Cash Carryover	275,000
Elected Officials	54,461	0	0		
Emergency Services	972,432	735,458	0		
Fund 146 Expenditure Totals	1,057,951	735,458	275,000	Fund 146 Revenue Total	275,000

Unincorporated Parks & Beaches

Fund Number: 147
Fund Type: Special Revenue
Fund Description: This fund is used to account for unincorporated parks and recreation operations.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	191,880	756,702	408,466	Debt Proceeds and Cash Carryover	605,589
Public Works	1,232,741	1,865,588	1,832,530	General Government	35,000
				Intergovernmental Revenue	500,000
				Miscellaneous Revenues	90,000
				Taxes	1,010,407
Fund 147 Expenditure Totals	1,424,621	2,622,290	2,240,996	Fund 147 Revenue Total	2,240,996

Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary

Mstd - Plng/bldg/code/fire Mar

Fund Number: 148
Fund Type: Special Revenue
Fund Description: This fund is used to account for revenue and expenditures related to unincorporated planning, building, zoning and Fire Marshal.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Appointed Officials & Boards	128,102	143,673	243,017	Debt Proceeds and Cash Carryover	841,725
B.O.C.C.	1,741,325	2,148,666	1,195,904	Fines and Forfeits	80,000
Elected Officials	52,951	100,000	97,000	General Government	631,826
Emergency Services	704,899	751,136	938,719	Intergovernmental Revenue	4,500,000
Growth Mgmt	7,466,591	9,644,014	5,389,111	Miscellaneous Revenues	220,000
Public Works	0	155,424	0	Taxes	1,590,200
Fund 148 Expenditure Totals	10,093,868	12,942,913	7,863,751	Fund 148 Revenue Total	7,863,751

Municipal Policing

Fund Number: 149
Fund Type: Special Revenue
Fund Description: This fund accounts for Sheriff's Department operation for services to unincorporated Monroe County and contracts with municipalities for additional services, over and above the Sheriff's Countywide costs.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	2,946	565,249	1,255,987	Debt Proceeds and Cash Carryover	1,290,253
Elected Officials	6,810,809	7,008,534	7,205,920	General Government	3,000,000
				Miscellaneous Revenues	75,000
				Taxes	4,096,654
Fund 149 Expenditure Totals	6,813,755	7,573,783	8,461,907	Fund 149 Revenue Total	8,461,907

911 Enhancement Fund

Fund Number: 150
Fund Type: Special Revenue
Fund Description: This fund accounts for fees levied for the 911 emergency phone system.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Appointed Officials & Boards	357,292	882,227	0	Debt Proceeds and Cash Carryover	114,843
B.O.C.C.	0	0	619,577	General Government	498,234
				Miscellaneous Revenues	6,500
Fund 150 Expenditure Totals	357,292	882,227	619,577	Fund 150 Revenue Total	619,577

Duck Key Special Security District

Fund Number: 152
Fund Type: Special Revenue
Fund Description: To account for the revenues and expenditures in providing security services for the Duck Key District.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	45,413	257,009	181,000	Debt Proceeds and Cash Carryover	112,000
Elected Officials	2,177	10,000	10,000	Miscellaneous Revenues	79,000
Fund 152 Expenditure Totals	47,590	267,009	191,000	Fund 152 Revenue Total	191,000

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Local Housing Assistance Trust Fund

Fund Number: 153
Fund Type: Special Revenue
Fund Description: This program is funded by an increase in the documentary stamps, as approved by the State Legislature in the Affordable Housing Act. The revenue available to Monroe County is administered by the Housing Authority.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	1,076,236	3,332,727	2,602,227	Debt Proceeds and Cash Carryover	2,102,227
				Intergovernmental Revenue	350,000
				Miscellaneous Revenues	150,000
Fund 153 Expenditure Totals	1,076,236	3,332,727	2,602,227	Fund 153 Revenue Total	2,602,227

Boating Improvement Fund

Fund Number: 157
Fund Type: Special Revenue
Fund Description: To account for revenues and expenditures providing boating-related activities, for removal of vessels and floating structures deemed a hazard to public safety and health, and for manatee and marine mammal protection and recovery.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	60,438	400,000	100,000	Debt Proceeds and Cash Carryover	475,250
Growth Mgmt	576,779	1,068,766	870,250	General Government	460,000
				Miscellaneous Revenues	35,000
Fund 157 Expenditure Totals	637,217	1,468,766	970,250	Fund 157 Revenue Total	970,250

Misc Special Revenue Fund

Fund Number: 158
Fund Type: Special Revenue
Fund Description: To account for revenues and expenditures earmarked for specific purposes.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Appointed Officials & Boards	139,394	724,600	0	Debt Proceeds and Cash Carryover	2,122,781
B.O.C.C.	527,138	350,415	1,873,701		
Community Services	6,919	18,034	0		
Elected Officials	141,041	881,191	234,975		
Growth Mgmt	13,014	15,445	14,105		
Public Works	0	10,315	0		
Fund 158 Expenditure Totals	827,506	2,000,000	2,122,781	Fund 158 Revenue Total	2,122,781

Environmental Restoration Fund

Fund Number: 160
Fund Type: Special Revenue
Fund Description: This fund accounts for expenditures related to habitat restoration.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	50,402	88,083	Debt Proceeds and Cash Carryover	563,083
Growth Mgmt	23,399	514,708	625,000	Fines and Forfeits	150,000
Public Works	0	9,083	0		
Fund 160 Expenditure Totals	23,399	574,193	713,083	Fund 160 Revenue Total	713,083

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Law Enforcement Trust (600)

Fund Number: 162
Fund Type: Special Revenue
Fund Description: To account for the funds used for the purpose of training police officers and supporting personnel in the prevention, investigation, detection, and identification of crime.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Elected Officials	96,477	1,900	719,183	Debt Proceeds and Cash Carryover	719,183
Fund 162 Expenditure Totals	<u>96,477</u>	<u>1,900</u>	<u>719,183</u>	Fund 162 Revenue Total	<u>719,183</u>

Court Facilities Fees Trust (602)

Fund Number: 163
Fund Type: Special Revenue
Fund Description: To account for revenues collected upon the institution of any civil action, suit or proceeding to be used exclusively in providing and maintaining existing and future facilities for the use of the Circuit and County Court systems.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	153,189	55,000	46,277	Debt Proceeds and Cash Carryover	881,277
Elected Officials	268	1,306,133	1,200,000	General Government	300,000
				Miscellaneous Revenues	65,000
Fund 163 Expenditure Totals	<u>153,457</u>	<u>1,361,133</u>	<u>1,246,277</u>	Fund 163 Revenue Total	<u>1,246,277</u>

Clerk's Drug Abuse Trust (603)

Fund Number: 164
Fund Type: Special Revenue
Fund Description: To account for assessments collected for drug abuse programs and to disburse assistance grants for drug abuse treatment and/or educational programs which meet the standards for qualification of such programs by the Department of Health and Rehabilitative Services.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	23,641	31,109	139,950	Debt Proceeds and Cash Carryover	118,950
				General Government	20,000
				Miscellaneous Revenues	1,000
Fund 164 Expenditure Totals	<u>23,641</u>	<u>31,109</u>	<u>139,950</u>	Fund 164 Revenue Total	<u>139,950</u>

Marathon Municipal Service Taxing Unit

Fund Number: 166
Fund Type: Special Revenue
Fund Description: This taxing unit was created to provide wastewater and reclaimed water services and facilities within the City of Marathon.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	20,000	25,560	Debt Proceeds and Cash Carryover	243,340
Elected Officials	35,220	0	5,000	Miscellaneous Revenues	500
Engineering	1,045,911	1,597,339	213,380	Taxes	100
Fund 166 Expenditure Totals	<u>1,081,131</u>	<u>1,617,339</u>	<u>243,940</u>	Fund 166 Revenue Total	<u>243,940</u>

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Conch Key Municipal Service Taxing Unit

Fund Number: 167
Fund Type: Special Revenue
Fund Description: This taxing unit was created to provide wastewater and reclaimed water services and facilities on Conch Key.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	13,613	2,087	Debt Proceeds and Cash Carryover	2,037
				Miscellaneous Revenues	50
Fund 167 Expenditure Totals	0	13,613	2,087	Fund 167 Revenue Total	2,087

Bay Point Municipal Service Taxing Unit

Fund Number: 168
Fund Type: Special Revenue
Fund Description: This taxing unit was created to provide wastewater and reclaimed water services and facilities on Bay Point.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	8,426	9,620	Debt Proceeds and Cash Carryover	95,649
Elected Officials	1,937	3,000	2,886	Miscellaneous Revenues	500
Engineering	0	77,000	83,693	Taxes	50
Fund 168 Expenditure Totals	1,937	88,426	96,199	Fund 168 Revenue Total	96,199

Big Coppitt Municipal Service Taxing Unit

Fund Number: 169
Fund Type: Special Revenue
Fund Description: This taxing unit was created to provide wastewater and reclaimed water services and facilities on Big Coppitt.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	25,000	81,108	Debt Proceeds and Cash Carryover	178,308
Elected Officials	1,000	5,000	5,000	Miscellaneous Revenues	5,000
Engineering	0	237,763	224,975	Taxes	127,775
Fund 169 Expenditure Totals	1,000	267,763	311,083	Fund 169 Revenue Total	311,083

Key Largo Municipal Service Taxing Unit

Fund Number: 170
Fund Type: Special Revenue
Fund Description: This taxing unit was created to provide wastewater and reclaimed water services and facilities on Key Largo.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	200,000	127,739	Debt Proceeds and Cash Carryover	1,272,288
Elected Officials	30,969	69,000	50,000	Miscellaneous Revenues	5,000
Engineering	527,332	2,096,822	1,099,649	Taxes	100
Fund 170 Expenditure Totals	558,301	2,365,822	1,277,388	Fund 170 Revenue Total	1,277,388

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Stock Island Wastewater MSTU

Fund Number: 171
Fund Type: Special Revenue
Fund Description: This taxing unit was created to provide wastewater and reclaimed water services and facilities on Stock Island.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	35,000	36,953	Debt Proceeds and Cash Carryover	364,434
Elected Officials	0	10,000	10,000	Miscellaneous Revenues	5,000
Engineering	0	173,494	322,581	Taxes	100
Fund 171 Expenditure Totals	0	218,494	369,534	Fund 171 Revenue Total	369,534

Cudjoe-Sugarloaf Municipal Service Taxing Unit

Fund Number: 172
Fund Type: Special Revenue
Fund Description: This taxing unit was enacted by Ordinance 038-2004, revised by Ordinance 010-2005 to provide wastewater and reclaimed water services and facilities and encompasses the unincorporated area bounded on the west by Shark Key Channel and on the east by Kemp Channel, less the area encompassed in the Baypoint MSTU described in Ordinance 037-2002.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	50,000	33,443	Debt Proceeds and Cash Carryover	329,330
Elected Officials	0	20,000	10,000	Miscellaneous Revenues	5,000
Engineering	0	281,341	290,987	Taxes	100
Fund 172 Expenditure Totals	0	351,341	334,430	Fund 172 Revenue Total	334,430

Big Pine Municipal Service Taxing Unit

Fund Number: 173
Fund Type: Special Revenue
Fund Description: This taxing unit was created to provide wastewater and reclaimed water services on Big Pine Key.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	50,000	0		
Elected Officials	0	50,000	0		
Engineering	0	457,668	0		
Fund 173 Expenditure Totals	0	557,668	0	Fund 173 Revenue Total	0

Conch Key Municipal Service Taxing Unit.

Fund Number: 174
Fund Type: Special Revenue
Fund Description: This taxing unit was created to provide wastewater and reclaimed water services and facilities on Conch Key.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	2,000	625	Debt Proceeds and Cash Carryover	6,051
Elected Officials	0	2,000	188	Miscellaneous Revenues	100
Engineering	0	6,313	5,438	Taxes	100
Fund 174 Expenditure Totals	0	10,313	6,251	Fund 174 Revenue Total	6,251

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Long Key, Layton Municipal Service Taxing Unit

Fund Number: 175
Fund Type: Special Revenue
Fund Description: This taxing unit was created to provide wastewater and reclaimed water services and facilities on Long Key and Layton.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	5,000	3,656	Debt Proceeds and Cash Carryover	36,361
Elected Officials	0	2,000	1,097	Miscellaneous Revenues	100
Engineering	0	40,285	31,808	Taxes	100
Fund 175 Expenditure Totals	0	47,285	36,561	Fund 175 Revenue Total	36,561

Duck Key Municipal Service Taxing Unit

Fund Number: 176
Fund Type: Special Revenue
Fund Description: This taxing unit was created to provide wastewater services to the Duck Key service district.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	15,000	14,529	Debt Proceeds and Cash Carryover	26,052
Elected Officials	0	10,000	4,359	Miscellaneous Revenues	4,000
Engineering	0	92,839	126,403	Taxes	115,239
Fund 176 Expenditure Totals	0	117,839	145,291	Fund 176 Revenue Total	145,291

Building Fund

Fund Number: 180
Fund Type: Special Revenue
Fund Description: This fund is used to account for activities related to restricted building fee revenues.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	0	492,781	Debt Proceeds and Cash Carryover	166,125
Growth Mgmt	0	0	2,350,844	General Government	16,500
				Licenses and Permits	2,650,000
				Miscellaneous Revenues	11,000
Fund 180 Expenditure Totals	0	0	2,843,625	Fund 180 Revenue Total	2,843,625

Debt Service Fund

Fund Number: 207
Fund Type: Debt Service
Fund Description: To account for accumulation of resources for, and payment of, interest and principal on long-term debt.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	2,425,808	3,253,649	3,196,205	Debt Proceeds and Cash Carryover	2,486,205
				Intergovernmental Revenue	700,000
				Miscellaneous Revenues	10,000
Fund 207 Expenditure Totals	2,425,808	3,253,649	3,196,205	Fund 207 Revenue Total	3,196,205

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

One Cent Infra-structure Sales Tax

Fund Number: 304
Fund Type: Capital Projects
Fund Description: The One Cent Infra-structure Sales Tax Fund accounts for capital project funded by the Infrastructure Surtax (also called the One Cent Local Option Sales Tax) revenue.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	8,248,557	5,801,755	10,510,000	Debt Proceeds and Cash Carryover	16,542,070
Engineering	9,843,823	39,387,299	20,432,075	Miscellaneous Revenues	400,003
Housing & Community Development	1,709,713	1,000,000	0	Taxes	14,000,002
Public Works	0	28,446	0		
Fund 304 Expenditure Totals	19,802,093	46,217,500	30,942,075	Fund 304 Revenue Total	30,942,075

Clerks Rev Note, Capital

Fund Number: 306
Fund Type: Capital Projects
Fund Description: This fund is used to account for the Clerk's network system.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Elected Officials	2,700	0	0		
Fund 306 Expenditure Totals	2,700	0	0	Fund 306 Revenue Total	0

2003 Revenue Bonds

Fund Number: 307
Fund Type: Capital Projects
Fund Description: This fund is used to account for projects financed by the 2003 revenue bonds.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Engineering	8,518,486	16,182,652	6,393,620	Debt Proceeds and Cash Carryover	6,392,620
				Miscellaneous Revenues	1,000
Fund 307 Expenditure Totals	8,518,486	16,182,652	6,393,620	Fund 307 Revenue Total	6,393,620

Card Sound Bridge

Fund Number: 401
Fund Type: Enterprise
Fund Description: This fund accounts for the revenue and expenditures related to operations of the Card Sound toll bridge.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	132,061	2,197,610	1,397,429	Debt Proceeds and Cash Carryover	2,865,021
Engineering	20,166	91,962	164,453	General Government	1,100,000
Public Works	1,318,154	5,930,719	2,718,139	Miscellaneous Revenues	315,000
Fund 401 Expenditure Totals	1,470,381	8,220,291	4,280,021	Fund 401 Revenue Total	4,280,021

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Marathon Airport - O & M

Fund Number: 403
Fund Type: Enterprise
Fund Description: This fund accounts for the revenue and expenditures related to the operations of the Marathon Airport.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Airport Services	2,016,925	8,394,113	1,194,814	Debt Proceeds and Cash Carryover	877,722
B.O.C.C.	134,576	271,219	397,908	General Government	700,000
Public Works	0	20,566	0	Miscellaneous Revenues	15,000
Fund 403 Expenditure Totals	2,151,501	8,685,898	1,592,722	Fund 403 Revenue Total	1,592,722

Key West Airport - O & M

Fund Number: 404
Fund Type: Enterprise
Fund Description: fund accounts for the revenue and expenditures related to the operations of the Key West Airport.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Airport Services	12,249,259	12,667,639	5,516,898	Debt Proceeds and Cash Carryover	5,127,730
B.O.C.C.	2,649,421	1,580,832	3,410,832	General Government	3,750,000
Public Works	0	14,738	0	Miscellaneous Revenues	50,000
Fund 404 Expenditure Totals	14,898,680	14,263,209	8,927,730	Fund 404 Revenue Total	8,927,730

Series 2006 Key West Airport Variable Rate Demand Bonds Debt Service Fund

Fund Number: 405
Fund Type: Enterprise
Fund Description: This fund is used to account for the Principal, Interest and Other Debt Service Costs of The Airport Terminal Project

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Airport Services	934,608	29,268,207	26,424,686	Debt Proceeds and Cash Carryover	30,455,000
B.O.C.C.	0	8,554,793	8,530,314	General Government	1,000,000
				Intergovernmental Revenue	2,500,000
				Miscellaneous Revenues	1,000,000
Fund 405 Expenditure Totals	934,608	37,823,000	34,955,000	Fund 405 Revenue Total	34,955,000

Solid Waste Management

Fund Number: 414
Fund Type: Enterprise
Fund Description: This fund is restricted in use to collection, disposal, and recycling of solid waste. It is funded by fees charged home owners and businesses and franchise fees.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	501,198	3,018,582	1,007,311	Debt Proceeds and Cash Carryover	3,804,839
Public Works	15,504,284	16,522,384	17,107,828	General Government	13,760,300
				Miscellaneous Revenues	400,000
				Taxes	150,000
Fund 414 Expenditure Totals	16,005,482	19,540,966	18,115,139	Fund 414 Revenue Total	18,115,139

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

Worker's Compensation

Fund Number: 501
Fund Type: Internal Service
Fund Description: The Worker's Compensation Fund accounts for the operation of the County's worker's compensation program. Fund revenues are generated through internal charges to departments.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	500,910	416,601	Debt Proceeds and Cash Carryover	2,327,533
Employee Services	2,576,693	3,572,428	4,091,241	General Government	2,030,309
Public Works	0	7,175	0	Miscellaneous Revenues	150,000
Fund 501 Expenditure Totals	2,576,693	4,080,513	4,507,842	Fund 501 Revenue Total	4,507,842

Group Insurance

Fund Number: 502
Fund Type: Internal Service
Fund Description: The Group Insurance Fund accounts for the operation of the County's self insured group insurance program. Fund revenues are generated through internal charges to departments based upon the number of employees covered under the insurance program.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	1,208,564	1,923,939	Debt Proceeds and Cash Carryover	5,262,395
Employee Services	11,068,885	18,447,674	18,484,333	General Government	14,445,877
				Miscellaneous Revenues	700,000
Fund 502 Expenditure Totals	11,068,885	19,656,238	20,408,272	Fund 502 Revenue Total	20,408,272

Risk Management

Fund Number: 503
Fund Type: Internal Service
Fund Description: The Risk Management Fund accounts for the operation of the County's risk management program. Fund revenues are generated through internal charges to departments.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	0	116,002	1,320,734	Debt Proceeds and Cash Carryover	2,516,587
Employee Services	2,144,840	3,498,099	3,670,331	General Government	2,274,478
Public Works	0	7,175	0	Miscellaneous Revenues	200,000
Fund 503 Expenditure Totals	2,144,840	3,621,276	4,991,065	Fund 503 Revenue Total	4,991,065

Central Services

Fund Number: 504
Fund Type: Internal Service
Fund Description: The Central Services Fund accounts for the operation of the County's Fleet Management program. Fund revenues are generated through internal charges to user departments.

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
B.O.C.C.	355,686	649,204	649,204	Debt Proceeds and Cash Carryover	812,498
Public Works	2,886,590	3,143,714	3,323,734	General Government	3,105,440
				Miscellaneous Revenues	55,000
Fund 504 Expenditure Totals	3,242,276	3,792,918	3,972,938	Fund 504 Revenue Total	3,972,938

**Monroe County Board of County Commissioners
Fiscal Year 2008 Tentatively Adpoted September 12, 2007 Proposed Fund Summary**

LOSAP TRUST FUND

Fund Number: 610
Fund Type: General Fund
Fund Description: To account for contributions and benefits paid on behalf of, for the benefit of the volunteer firefighters and the EMS volunteers (also called the Fire and EMS Pension Trust Fund).

Business Center Expenditures	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed	Revenue Source	FY 2008 Proposed
Emergency Services	13,539	464,754	110,000	Debt Proceeds and Cash Carryover	100,000
				Miscellaneous Revenues	10,000
Fund 610 Expenditure Totals	<u>13,539</u>	<u>464,754</u>	<u>110,000</u>	Fund 610 Revenue Total	<u>110,000</u>
Total of all Expenditures				Total of all Revenues	
	<u>264,275,236</u>	<u>413,919,513</u>	<u>329,383,766</u>		<u>329,383,766</u>

Revenue Sources and Trends

While property taxes are used to finance a variety of services, other County revenues are linked to specific programs; solid waste assessments finance the waste disposal programs, gasoline taxes finance public transportation, roadway construction and maintenance, and impact fees finance capital improvements related to transportation, parks, police, fire and solid waste programs. The use of standard definitions is mandated by Florida Statute Section 218.33 and ensures consistency among the various financial reports. Following are the various revenue resources and underlying assumptions.

Taxes - Charges levied by the County, including ad valorem taxes net of discounts, penalties and interest. This category includes sales, gas taxes, and local tourist taxes, which are estimated based on State supplied forecasts.

Revenue: Property Taxes

Fund/Account Number: 001/311100, 101/311100, 141/311100, 146/311100, 147/311100, 148/311100, 149/311100

Description: Revenue derived from taxes levied on all real and personal property located in Monroe County

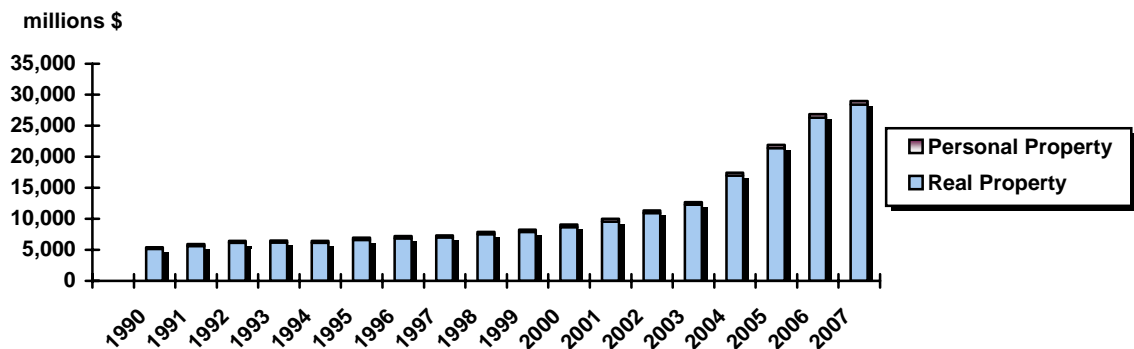
Legal Authority: Florida Statute, Chapter 200.

Fees: See “Ad Valorem Millage Summary.”

Restrictions: Property taxes are part of General Fund revenue to be used upon the discretion of the Board of County Commissioners.

Constraints: F.S. Section 200.081 states: “No municipality shall levy ad valorem taxes against real properties and tangible personal properties and tangible personal property in excess of 10 mills, except for voted levies.”

History/Trends: 1994 experienced a slight decline due to hurricane Andrew. Overall property values have had a strong trend upward. Recent incorporation of Islamorada and Marathon reduced the special districts ad valorem tax base affecting funds 141, 147, and 148. ⁱ



Assumptions: Approximately 33 percent of the County’s revenue comes from property taxes generated by ad valorem levies adopted by the Board of County Commission. Separate taxing authorities levy property taxes for the schools, hospital, and water management districts. The principal factors that underlie increases in revenues are growth in population, increases in buying power, increases in property values, and inflation. **This year 95% of the 2006/2007 tax levy will be collected.**

Revenue: Local Government Infrastructure Surtax

Fund/Account Number: 304/312600

Description: The Infrastructure Surtax may be levied countywide, with referendum approval, by the governing board of the county or the governing bodies of municipalities representing a majority of the county population.

Legal Authority: Florida Statute, Chapter 212.055 (2), Monroe County Article XX.

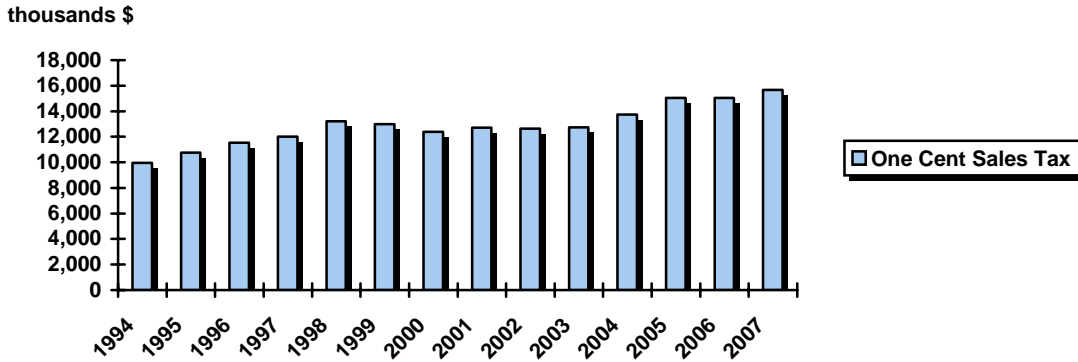
Fees: One- percent sales tax.

Restrictions: The Infrastructure Surtax expires in 2018. These revenues can be used to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources. In addition, Monroe County may use up to 10% these proceeds for any public purpose provided the debt service obligations are met; the County’s comprehensive plan is in compliance with the Growth Management Act; and the County adopted an amendment to the ordinance levying the surtax.

History/Trends: The County’s share of this tax declined in 1998 due to the incorporation of Islamorada.

However, due to a strong economy the amount the County actually received increased in 1998. The County’s share declined in 2000 due to the incorporation of Marathon.

Revenue Sources and Trends



Assumptions: This revenue source is expected remain stable.

Revenue: Constitutional Gas Tax

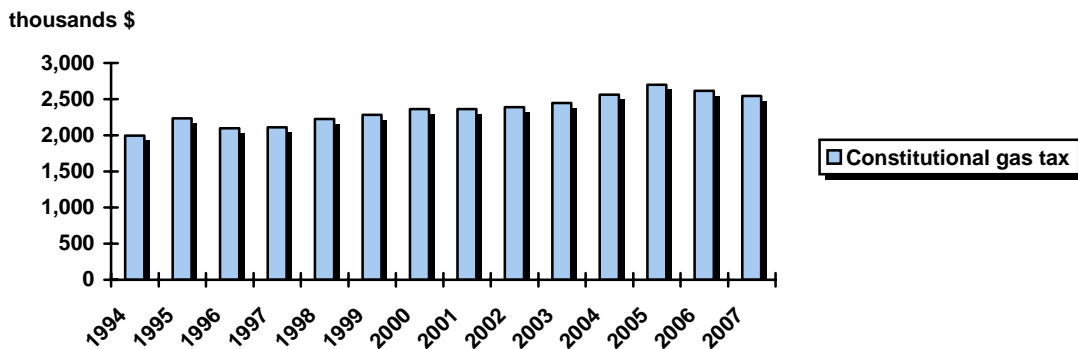
Fund/Account Number: 102/335492, 102/335498

Description: This two cents per gallon tax on motor fuel and special fuel (diesel) tax is collected by the Florida State Department of Revenue (DOR) and is transferred to the State Board of Administration (SBA) for allocation.

Legal Authority: Florida Constitution Art. XII, s. 9(c) (4), F.S. 206.41 and 206.47.

Restrictions: This tax can only be used for construction of transportation related purposes.

History/Trends:



Assumptions: This revenue source is expected to decrease slightly over the coming year.

Revenue: County Fuel Tax

Fund/Account Number: 102/335490

Description: The Florida Legislature has levied a one cent per gallon tax on motor fuel and special fuel for distribution to county governments pursuant to the same formula used to distribute the constitutional gas tax.

Legal Authority: Florida Statute, Chapter 206.60(6).

Restrictions: The funds from this tax can be used by counties for transportation related expenses, including the reduction of bond debt incurred for transportation purposes.

Assumptions: This revenue source is expected to increase slightly over the coming year.ⁱⁱ

Revenue: Local Option and Ninth-Cent Fuel Taxes.

Fund/Account Number: 102/312301, 102/312401

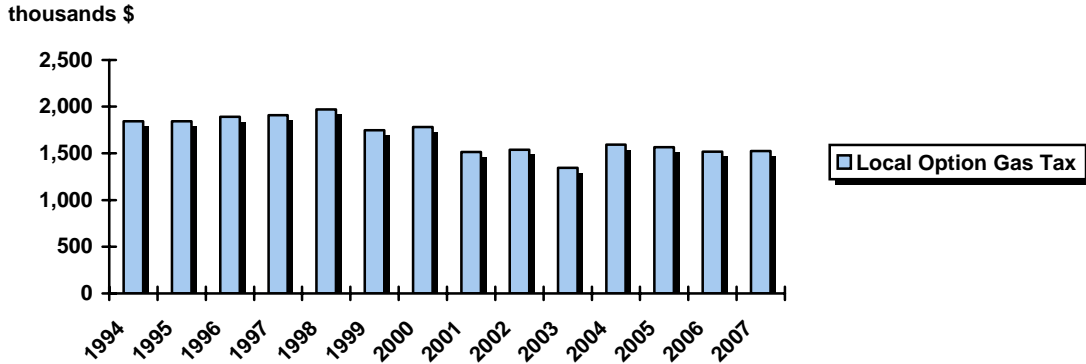
Description: In addition to the two cent constitutional gas tax and the one cent County Gas Tax, counties may impose up to twelve cents of local option motor fuel taxes. Monroe County levies six cents. The statutes divide the twelve cents of optional motor fuel taxes into three categories: the original six cents motor fuel tax, the new five cents tax as created in the Environmental Lands Management (ELMS), and the penny tax titled the "Ninth Cent."

Legal Authority: Florida Statute, Chapters 336.025 (1) (a), 336.025 (1) (b), and 336.021 respectively.

Revenue Sources and Trends

Restrictions: The statutorily authorized uses of the three taxes differ, as do the methods of imposition and the requirement that the revenue be shared with municipalities. The principal distinction among the uses of the three taxes is that the Original Six Cents Gas Tax may be used by Small Counties for transportation and other infrastructure projects under certain circumstances, but the uses of the ELMS Five Cents Gas Tax and the Ninth Cent are restricted solely to transportation expenditures.

History/Trends: The Local Option Gas Tax is the larger of the two and has a downward trend. The amount that the county receives was reduced due to the Incorporation of Islamorada and the Incorporation of Marathon.



Assumptions: The Local Option Gas Tax distribution has been affected by municipal incorporations and is expected to begin leveling off over the coming year.

Revenue: Tourist Development Taxes.

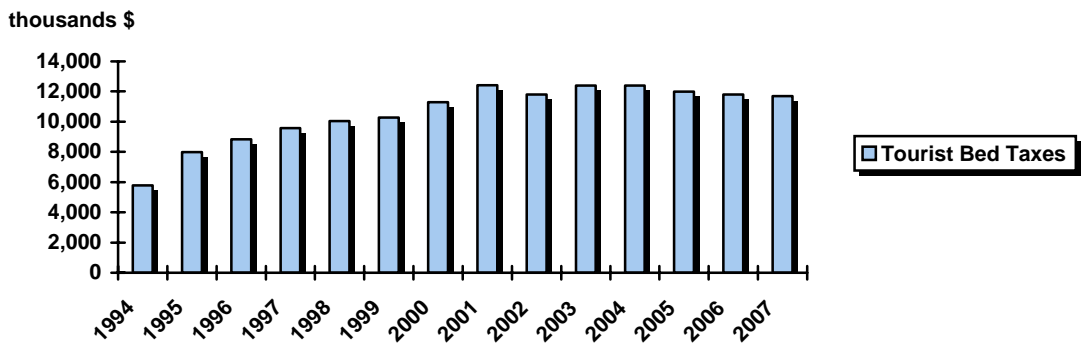
Fund/Account Number: 115/312120, 116/312120, 117/312130, 118/312130, 119/312130, 120/312130, 121/312130.

Description: After being suggested by the Tourist Development Council, whose members are appointed by the BOCC, the initial tourist development tax received referendum approval prior to imposition. Subject to a 1%, 2%, or 3% tax are most rents, leases or lets, which have been contracted for periods of six months or less, or living accommodations in hotels, motels, apartment houses, rooming houses, mobile home parks, and the like. The taxes are collected and administered by the Florida Department of Revenue.

Legal Authority: Florida Statute, Chapters 125.0104 (3) (c), 125.0104 (3) (d), 125.0104 (n).

Restrictions: The revenue must generally be used to promote tourism, to build convention and tourist bureaus, and to finance beach improvements. Smaller counties may also use the revenue to build and upgrade fishing piers, museums, parks and nature centers.

History/Trends:



Assumptions: This revenue source is expected to stabilize over the coming year.

Licenses and Permits - Includes occupational licenses, competency and building permits.

Revenue: County Occupational License Taxes.

Fund/Account Number: 001/321000.

Revenue Sources and Trends

Description: Florida law authorizes a county to levy an occupational license tax on the privilege of engaging in or managing any business, profession or occupation within its jurisdiction.

Legal Authority: Florida Statutes, Section 205.032 and 205.033

Restrictions: None

History/Trends: Prior to 1972, the State had imposed an occupational license tax and shared the revenues with counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of Florida, authorized an increase in the tax, but capped the rate of increase.

Assumptions: This revenue source is expected to remain stable over the coming year.

Revenue: Building Permits.

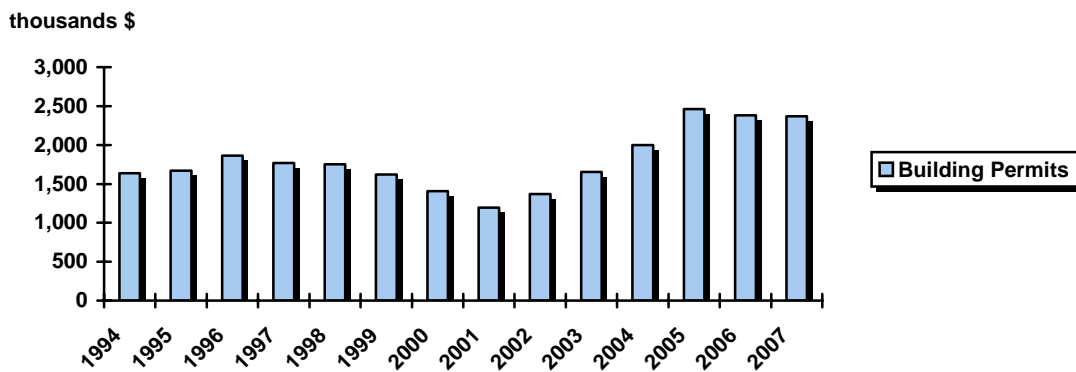
Fund/Account Number: 148/322005.

Description: Florida law authorizes the County to levy building permit charges to be used for carrying out the local government's responsibilities in enforcing the Florida Building Code.

Legal Authority: Monroe County Code Section 6-27., F.S. 553.8, F.S. 125.56 (2), or F.S. 166.222.

Restrictions: For use in unincorporated areas.

History/Trends:



Assumptions: Building permit fees have been recently raised. There was a slight decline in revenue during 2006 due to Hurricane Wilma this revenue source is expected to moderately increase over the coming year.

Intergovernmental Revenue - Includes revenues received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes. The latter two categories are estimated using State supplied calculations.

Revenue: Sales Tax - Local 1/2 cent.

Fund/Account Number: 001/335180, 147/ 335180, 148/335180.

Description: The local Government Half-Cent Sales Tax Program returns to cities and counties a portion of the sales tax proceeds remitted to the State of Florida.

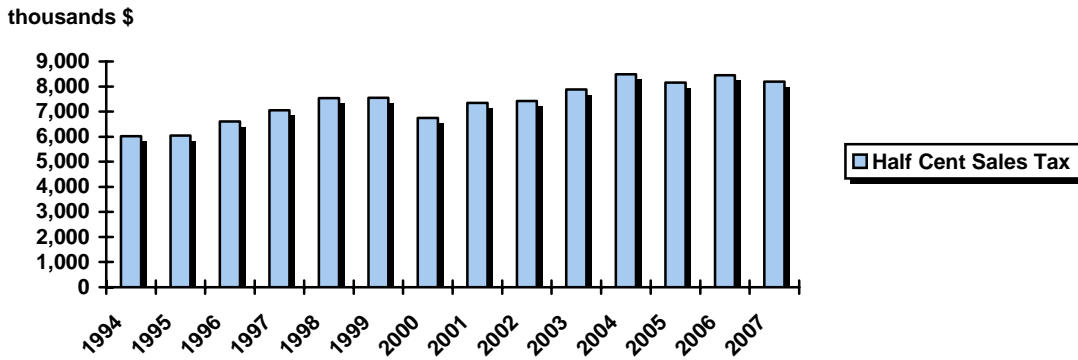
Legal Authority: Florida Statutes Chapter 218. Part IV.

Fees:

Restrictions: A proportion of the sales tax shall be expended only for countywide tax relief or countywide programs. The remaining portion shall be deemed revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.

History/Trends: In 1985 the sales tax distribution formula was changed to a fixed 9.697% of all sales tax proceeds remitted to the State. In 1987 the "Sales and Use Tax on Services" was repealed, and at the same time the sales tax was increased from 5% to 6%. Because of the anticipated decrease of the overall tax base, the percentage reimbursed to the counties and cities was increased to the current 9.888% effective July 1, 1988. Up through fiscal year 1999 this revenue source was placed entirely in the General Fund to be used for countywide tax relief. In fiscal year 2000, the portion of this revenue source that by law is considered to be "derived on behalf of the unincorporated area" started to go into the general purpose municipal service taxing unit fund to be used for unincorporated area tax relief. During Fiscal 2005 this tax has been redistributed by budget amendment, and will be budgeted 35% in the General Fund, 7% in Parks and Beaches, and 42% in the planning, building and zoning fund.

Revenue Sources and Trends



Assumptions: This revenue source is expected to increase slightly over the next year.

Revenue: State Revenue Sharing.

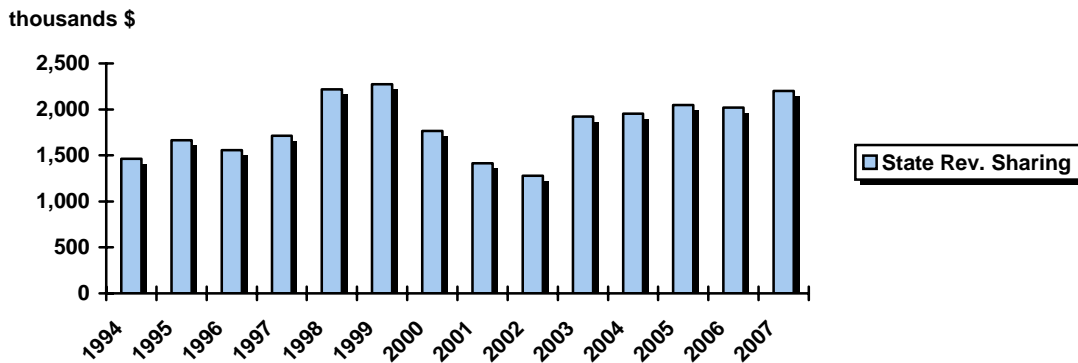
Fund/Account Number: 001/335120.

Description: The state shares 2.9 percent of the net cigarette tax collections and 33.5 percent of intangible tax revenues with the counties pursuant to sections 210.20 (2) (a) and 199.292, Florida Statutes.

Legal Authority: Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

Restrictions: This source provides three categories of uses of the state revenue sharing moneys received by counties, money the use of which is restricted by statute. The first category, the guaranteed entitlement, which is roughly equal to the amount a county received in the 1971-1972 fiscal year, may be pledged and used for any county purpose. The second guaranteed entitlement, which equals the difference in the amount a county received in the 1981-1982 fiscal year minus the guaranteed entitlement, may be pledged and used for any county purpose, including acquiring insurance contracts from a local government liability pool. The remainder of the revenue may be used for any public purpose.

History/Trends: This revenue source has decreased due to changes in the intangibles tax law.



Assumptions: This revenue source has been affected by changes in the intangibles tax law. This revenue is expected to remain stable over the coming year.

Charges for Services - Reflects all revenues stemming from charges for current services including solid waste assessments, tipping fees, recording fees, county officer fees and county and circuit court fees. These sources are estimated using trend analysis.

Revenue: Solid Waste Assessments and Tipping Fees.

Fund/Account Number: 414/313700, 414/343405, 414/343420, 414/343421, 414/343450.

Description: The annual special assessment imposed upon lots or parcels of improved property in the Monroe County Solid Waste Municipal Service Benefit Unit created under section 8-94. It is the intent of the Board of County Commissioners to require owners and occupants of all improved property within the unit to have domestic solid waste and special waste generated on such improved property collected and disposed of in a

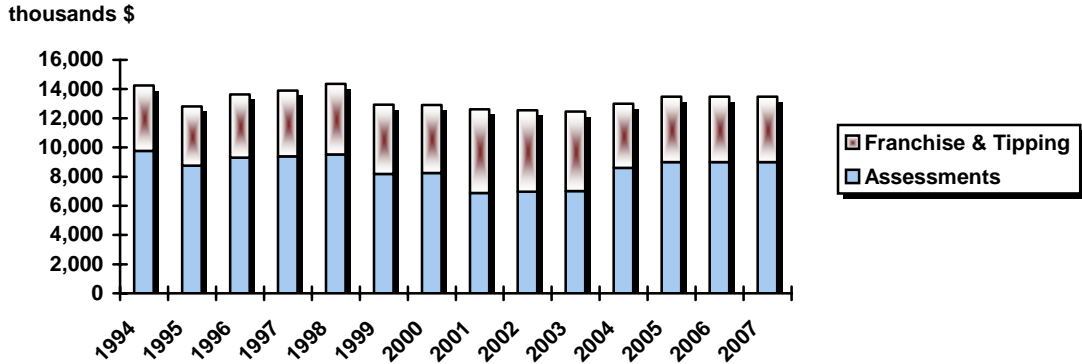
proper, sanitary and efficient manner.

Legal Authority: Florida Statute 125, Monroe County Code Article IV, Sections 8-71 through, 8-107.

Revenue Sources and Trends

Restrictions: These funds are restricted in use to collection, disposal, and recycling of solid wastes and to debt service payments for solid waste facilities.

History/Trends:



Assumptions: The Islamorada incorporation in 1998 reduced the number of properties against which solid waste assessments could be levied. The Marathon incorporation in November of 1999 caused a shift in revenues. Revenues generated from Marathon are no longer county assessments they fall into the franchise and tipping category. This revenue is expected to increase slightly over the coming year.

Revenue: Airport Fees.

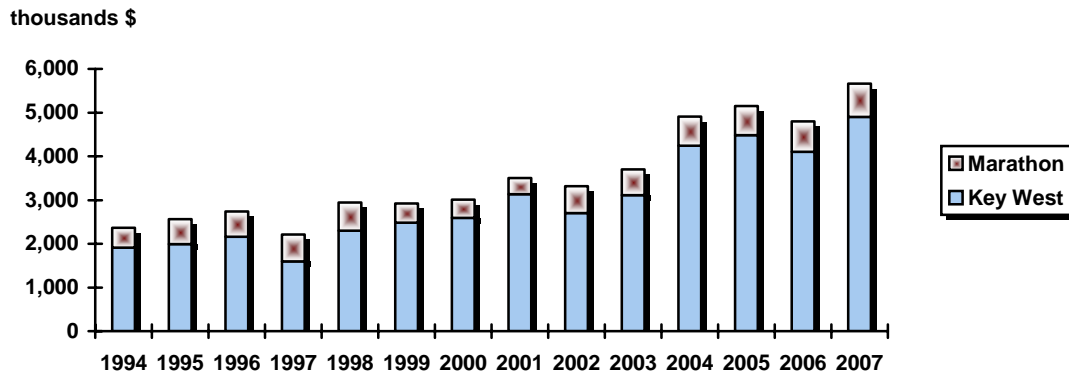
Fund/Account Number: 403/344101, 403/344102, 404/344101, 404/344102, 404/344103.

Description: Passenger fees, airport leases, and other airport fees collected for the operation of Monroe County's two municipal airports, in Key West and Marathon.

Legal Authority:

Restrictions: These funds are restricted to support airport operations and maintenance.

History/Trends: Marathon Airport has had difficulty in attracting and retaining regular carrier services. Key West Airport is near saturation in passenger aircraft traffic.



Assumptions: Airport revenue generated by the Key West Airport is expected to have a moderate increase over the coming year.

Revenue: Clerk Fees.

Fund/Account Number: 001/341111, 001/341530, 001/341540, and 001/341909.

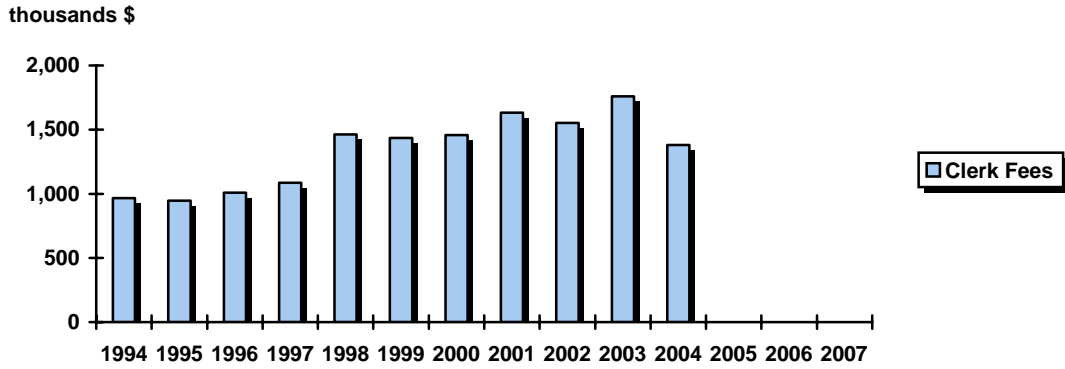
Description: Fees received by the clerk of the circuit court for indexing and recording, making transcripts of record, and preparing affidavits. Article V legislation requires these revenue sources to fund Clerk of Court operations and is no longer a BOCC revenue source.

Legal Authority:

Restrictions:

History/Trends: Note that there was an accounting classification change in 1998.

Revenue Sources and Trends



Assumptions: This revenue source is expected to decrease completely for the Board of County Commissioners due to changes in Article V legislation.

Fines and Forfeits - Includes revenues received from fines and penalties imposed for the commission of statutory offenses and violation of administrative rules. Forfeits include confiscations, and proceeds from the sale of contraband property seized by law enforcement agencies.

Revenue: Clerk Fines.

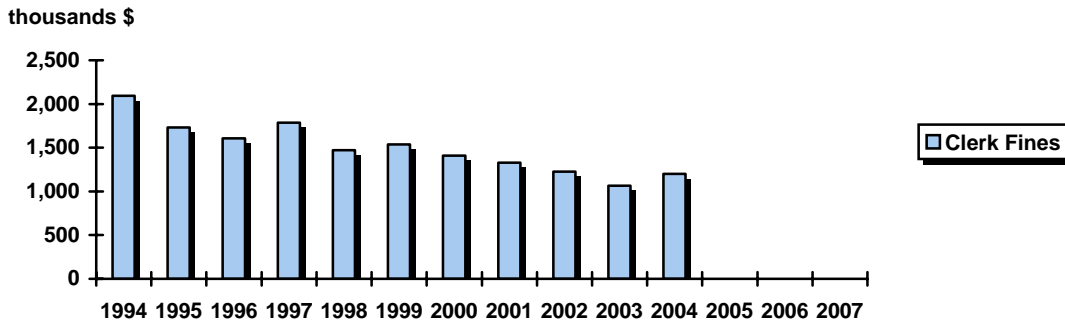
Fund/Account Number: 101/351300.

Description: Fines collected by the Clerk of Courts.

Legal Authority: Florida Statute Chapter 142.

Restrictions: Uses confined to payment of criminal expenses, fees, and costs.

History/Trends: Note that these revenue losses are somewhat offset by prisoner housing revenues due to the new jail facility and vary in 1998 due to accounting classification changes.



Assumptions: This revenue source is will be eliminated from the County budget due to changes in Article V legislation.

Miscellaneous Revenues - Includes interest, rents and royalties, special assessments, impact fees, disposition of fixed assets, sale of surplus property and contributions estimated by trend analysis.

Revenue: Interest Earnings

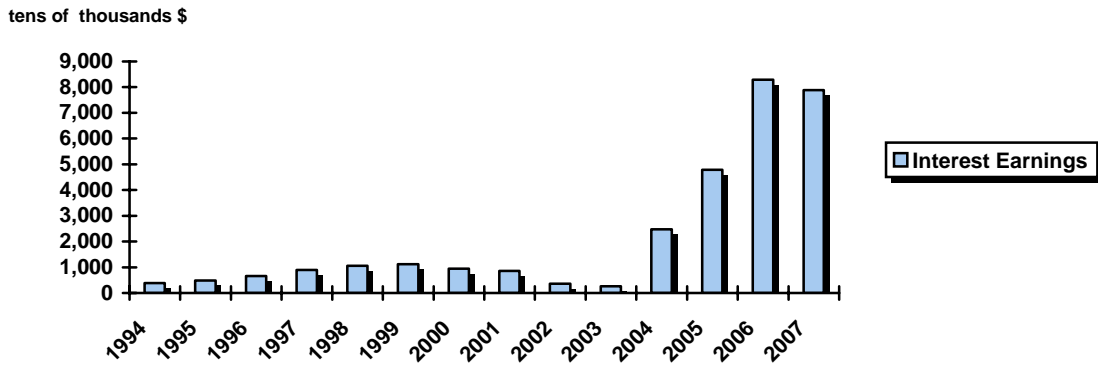
Fund/Account Number: All/361005.

Description: Interest income from investment of cash balances.

Restrictions: None.

History/Trends: These earnings are a reflection of fund balances (or retained earnings in proprietary funds) in all of the funds.

Revenue Sources and Trends



Assumptions: Efforts to restore healthy fund balances were undertaken in 1994. Fund balance levels were affected by the policies the BOCC adopted during the fiscal year 02 budget process. Interest earnings rose in the last three FY's due to Federal Reserve. This revenue is expected to remain consistent due to the Federal Reserves bias towards gradually raising short-term rates. Last year the Fed raised the overnight rate 25 basis points at the last 12 consecutive meetings pushing it up to 4.25%

Other Sources - Amounts received by the County which are not additions to assets of the County as a whole. These items include interfund transfers, bond proceeds and fund balances.

Revenue: Fund Balance Forward

Fund/Account Number: All funds/389002, 389003, 389004.

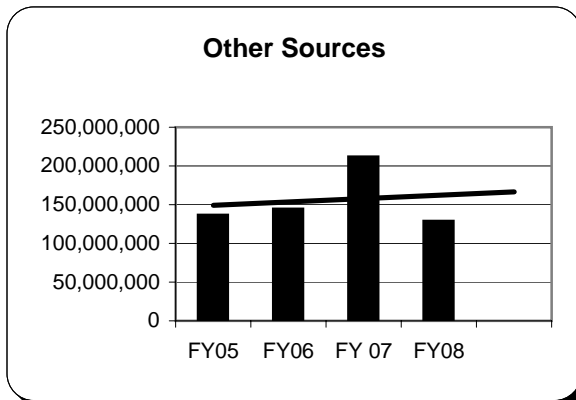
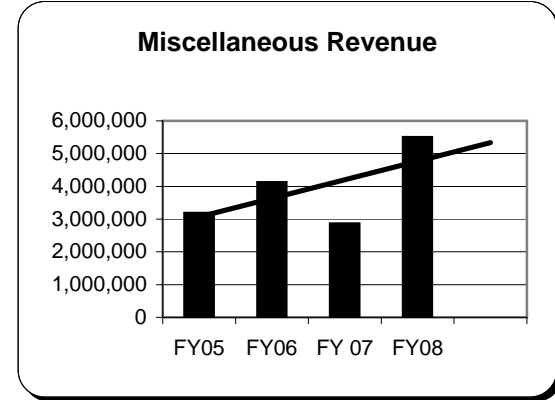
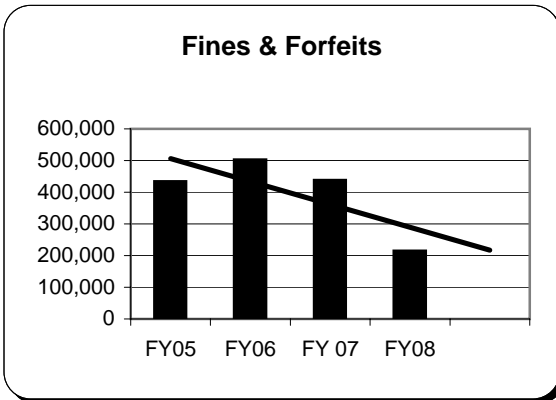
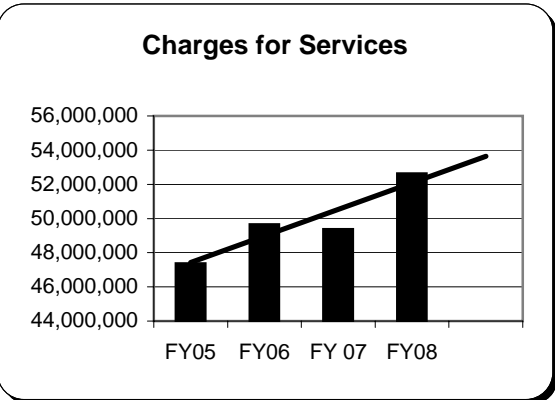
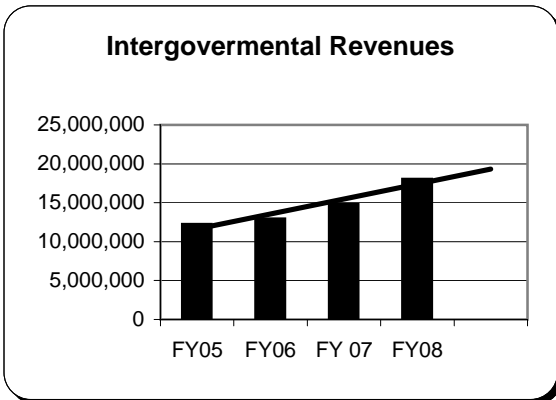
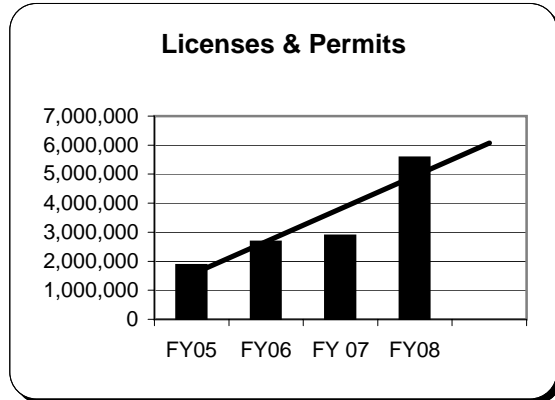
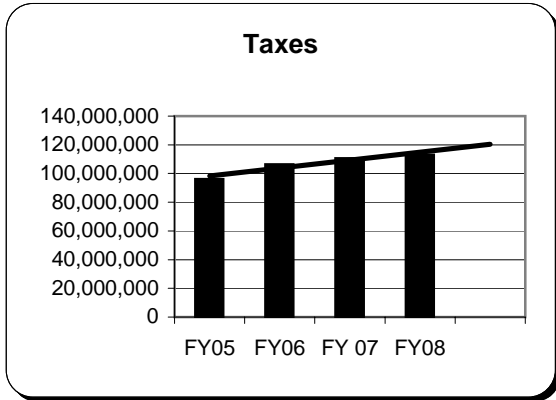
Description: Excess of revenues over expenditures is carried forward to support the next year's budget.

Although not a revenue in the ordinary sense, these surplus funds are appropriated in the next year's budget.

Restrictions: Only as restricted by fund.

History/Trends: See "Projected Changes in Fund Balances."

Revenue Budget Trends



**Monroe County B.O.C.C
FISCAL YEAR 2008
TENTATIVE MILLAGE**

**Septmeber 12, 2007
Budget Hearing**

Description	Fiscal Year 2006 Adopted		Fiscal Year 2007 Adopted		Fiscal Year 2008 Proposed					
	Millage Rate	Total Ad Valorem Tax	Millage Rate	Total Ad Valorem Tax	Rolled-Back Rate	Millage Rate	Percent Over Prev. Year	Percent Over Rolled-back	Total Ad Valorem Tax	Total Tax Over/(Under) Last Year
County-wide Services										

General Fund:										
Library	0.0000	0	0.0000	0	0.0000	-	0.00%	0.00%	0	0
Other	0.8032	17,602,558	0.6553	17,601,500	0.6023	0.8356	27.5%	38.74%	24,215,099	6,613,599

Total General Fund	0.8032	17,602,558	0.6553	17,601,500	0.6023	0.8356	27.5%	38.74%	24,215,099	6,613,599
Law Enforcement, Jail, Judicial	1.9730	43,240,248	1.8806	50,513,323	1.7284	1.4079	-25.1%	-18.54%	40,800,000	(9,713,323)
Local Health Unit	0.0239	524,459	0.0250	672,000	0.0230	0.0220	-12.0%	-4.35%	638,400	(33,600)

Total County-wide Services	2.8001	61,367,265	2.5609	68,786,823	2.3536	2.2656	-11.5%	-3.74%	65,653,499	(3,133,324)
Municipal Services										

General Purpose Municipal Service (MSTU):										
Planning, Building, Code Enf, Fire Marshal	0.0072	73,553	0.0058	73,553	0.0054	0.0705	1115.5%	1205.56%	950,000	876,447
Parks And Beaches	0.0999	1,015,834	0.0810	1,018,587	0.0751	0.0749	-7.5%	-0.27%	1,009,407	(9,180)
Municipal Policing	0.0000	0	0.0000	0	0.0000	0.0000	0.00%	0.00%	0	0

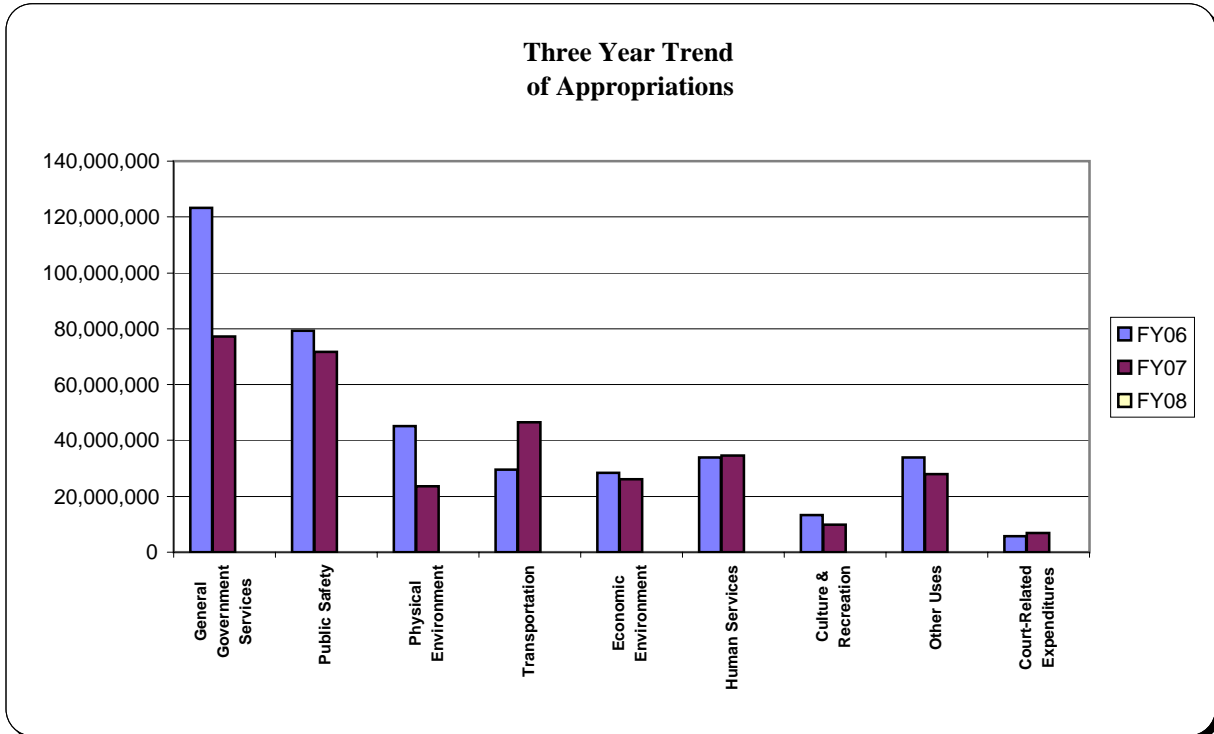
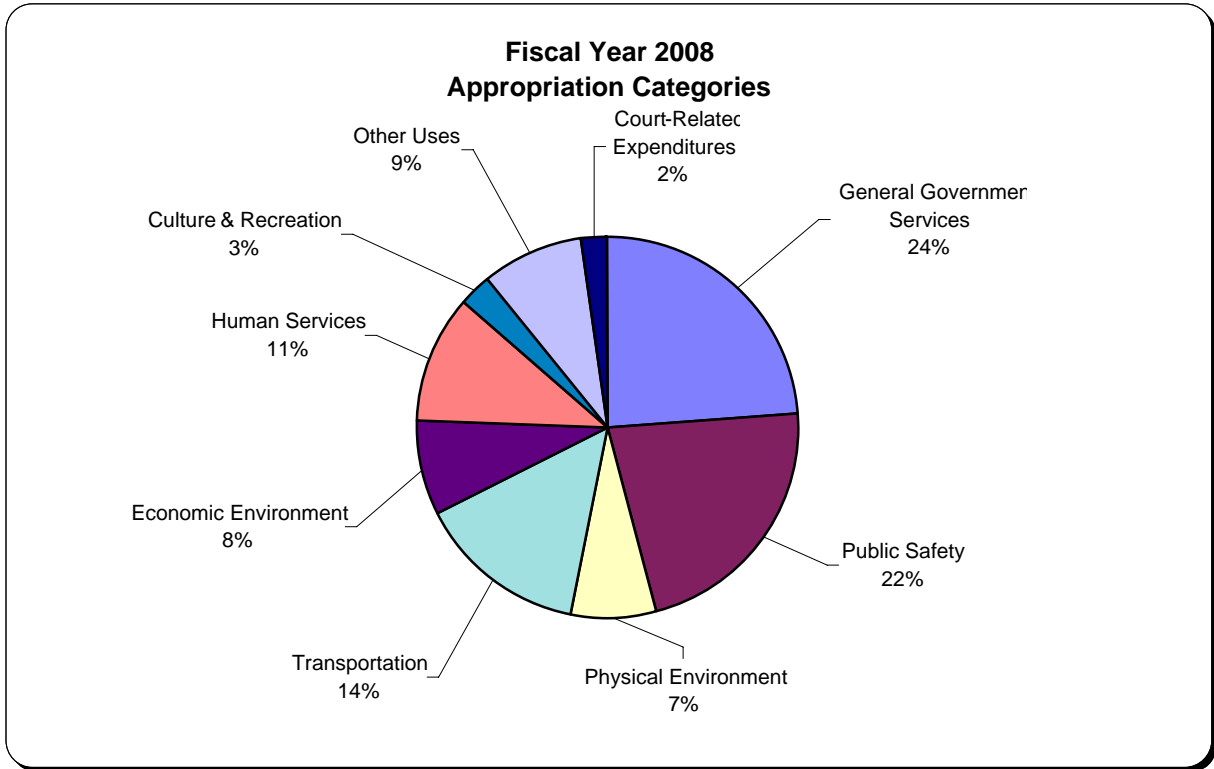
Total General Purpose MSTU	0.1071	1,089,387	0.0868	1,092,140	0.0805	0.1454	67.5%	80.62%	1,959,407	867,267
Local Road Patrol Law Enforcement District	0.4140	4,211,075	0.3470	4,366,042	0.3217	0.3037	-12.5%	-5.60%	4,092,654	(273,388)
Fire And Ambulance Districts:										
Lower & Middle Keys Fire & Ambulance District 1	1.4451	7,683,821	1.1251	7,545,849	1.0809	1.0485	-6.8%	-3.00%	7,215,963	(329,886)
Municipal Service District 6	0.4663	1,276,972	0.0000	0	0.0000	0.0000	0.00%	0.00%	0	0
Wastewater Districts:										
Marathon Municipal Service Taxing Unit	0.6360	1,258,344	0.0000	0	0.0000	0.0000	0.00%	0.00%	0	0
Conch Key Municipal Service Taxing Unit	0.0000	0	0.0000	0	0.0000	0.0000	0.00%	0.00%	0	0
Bay Point Municipal Service Taxing Unit	0.7000	69,723	0.1500	19,616	0.1405	0.0000	0.00%	0.00%	0	(19,616)
Big Coppitt Municipal Service Taxing Unit	0.0000	0	0.2800	114,461	0.2826	0.2684	-4.1%	-5.02%	127,675	13,214
Key Largo Municipal Service Taxing Unit	0.3185	1,114,243	0.2612	1,165,596	0.2395	0.0000	0.00%	0.00%	0	(1,165,596)
Stock Island Municipal Service Taxing Unit	0.0000	0	0.2800	119,216	0.2206	0.0000	0.00%	0.00%	0	(119,216)
Cudjoe-Sugarloaf Municipal Service Taxing Unit	0.0000	0	0.2800	369,833	0.2893	0.0000	0.00%	0.00%	0	(369,833)
Big Pine Key Municipal Service Taxing Unit	0.0000	0	0.0000	0	0.0000	0.0000	0.00%	0.00%	0	0
Conch Key Municipal Service Taxing Unit	0.0000	0	0.2800	10,856	0.2702	0.0000	0.00%	0.00%	0	(10,856)
Long Key/Layton Municipal Service Taxing Unit	0.0000	0	0.2800	49,774	0.2081	0.0000	0.00%	0.00%	0	(49,774)
Duck Key Municipal Service Taxing Unit	0.0000	0	0.2800	124,041	0.3143	0.2986	6.6%	-5.00%	115,139	(8,902)

Total Municipal Services, L & M	1.9662		1.5589		1.4831	1.4976	-3.93%	0.98%		
Total Municipal Services, District 6	0.9874		0.4338		0.4022	0.4491	3.53%	11.66%		

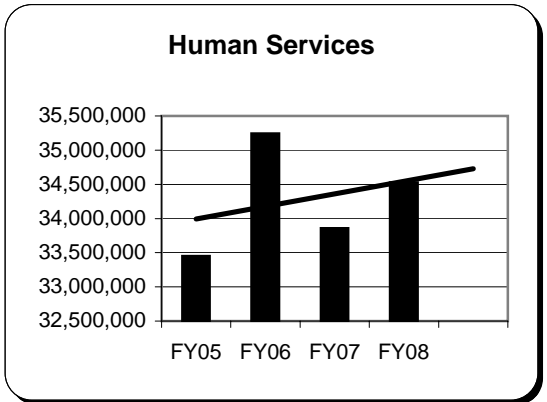
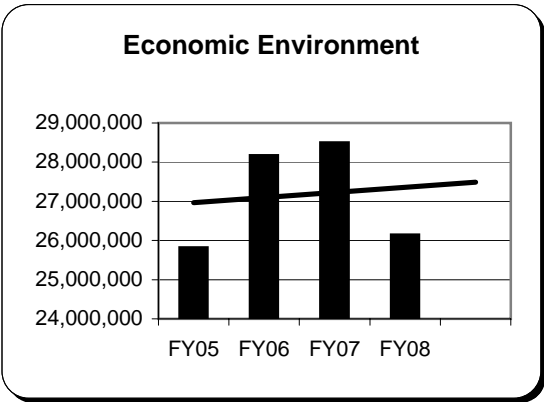
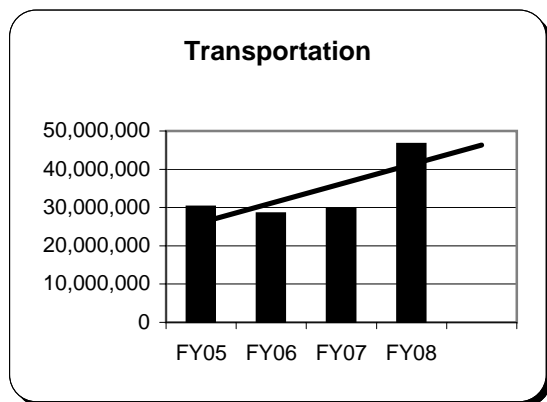
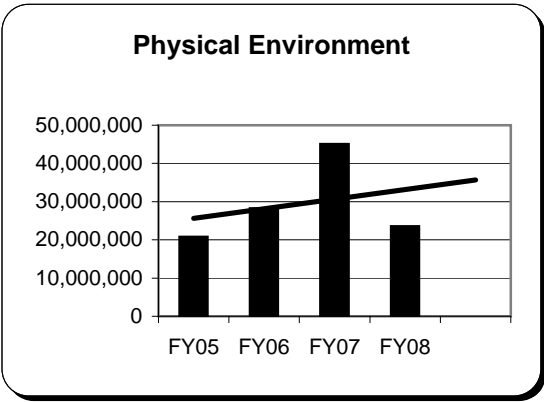
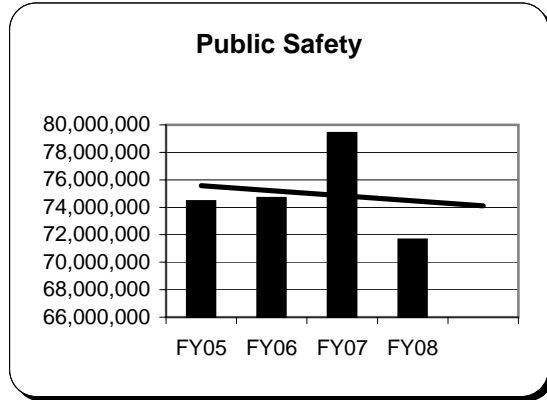
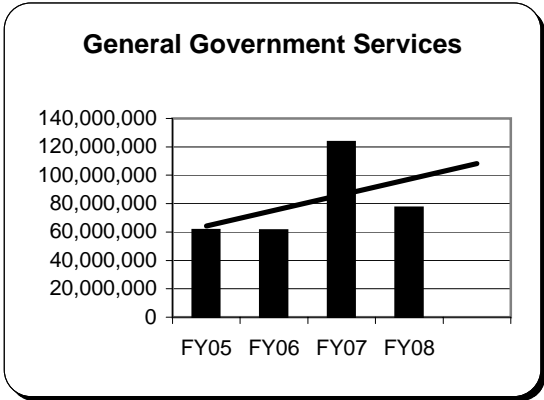
Aggregate	3.5623	78,070,830	3.1185	83,764,246	2.8644	2.7318	-12.40%	-4.63%	79,164,337	(4,599,909)
		10.41% Over RB		7.10% Over RB				Below RB		

	Rollback Millage	Millage	% over Rollback	Taxes per \$100,000 of taxable value	Increase per \$100,000 of taxable value
Unincorporated, Dist 1					
(Unincorporated area from Stock Island to Tavernier from Mile Marker 4 to 95)					
Countywide Services	2.3536	2.2656	-3.74%	\$226.56	-\$8.80
Lower & Middle Keys Fire & Ambulance	1.0809	1.0485	-3.00%	\$104.85	-\$3.24
Planning, Building, Code Enf, Fire Marshal	0.0054	0.0705	1205.56%	\$7.05	\$6.51
Parks & Beaches	0.0751	0.0749	-0.27%	\$7.49	-\$0.02
Local Road Patrol	0.3217	0.3037	-5.60%	\$30.37	-\$1.80
Total	3.8367	3.7632	-1.91%	\$376.32	-\$7.35
Unincorporated, Dist 6					
(Mile Marker 95 up US 1 to County line and up 905 to intersection of Card Sound Road					
Countywide Services	2.3536	2.2656	-3.74%	\$226.56	-\$8.80
Fire & Ambulance, Dist 6	0.0000	0.0000	n/a	\$0.00	\$0.00
Planning, Building, Code Enf, Fire Marshal	0.0054	0.0705	1205.56%	\$7.05	\$6.51
Parks & Beaches	0.0751	0.0749	-0.27%	\$7.49	-\$0.02
Local Road Patrol	0.3217	0.3037	-5.60%	\$30.37	-\$1.80
Total	2.7558	2.7147	-1.49%	\$271.47	-\$4.11
Unincorporated, Dist 7					
(From intersection of 905 and Card Sound Road up Card Sound Road to the County line					
Countywide Services	2.3536	2.2656	-3.74%	\$226.56	-\$8.80
Planning, Building, Code Enf, Fire Marshal	0.0054	0.0705	1205.56%	\$7.05	\$6.51
Parks & Beaches	0.0751	0.0749	-0.27%	\$7.49	-\$0.02
Local Road Patrol	0.3217	0.3037	-5.60%	\$30.37	-\$1.80
Total	2.7558	2.7147	-1.49%	\$271.47	-\$4.11
Key West, Key Colony Beach, Islamorada, & Marathor					
Countywide Services	2.3536	2.2656	-3.74%	\$226.56	-\$8.80
Layton					
Countywide Services	2.3536	2.2656	-3.74%	\$226.56	-\$8.80
Lower & Middle Keys Fire & Ambulance	1.0809	1.0485	-3.00%	\$104.85	-\$3.24
Total	3.4345	3.3141	-3.50%	\$331.41	-\$12.04
Marathon					
Countywide Services Subtotal	2.3536	2.2656	-3.74%	\$226.56	-\$8.80
Wastewater	0.0000	0.0000	n/a	\$0.00	\$0.00
Total	2.3536	2.2656	-3.74%	\$226.56	-\$8.80

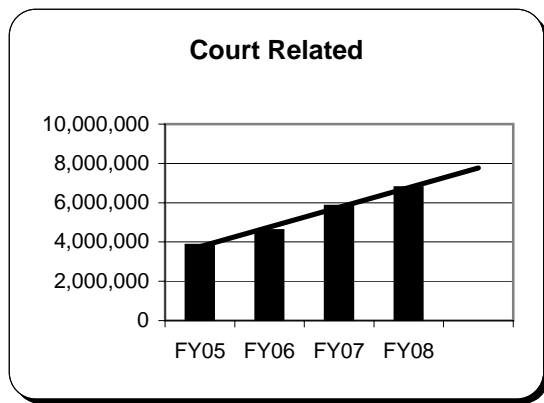
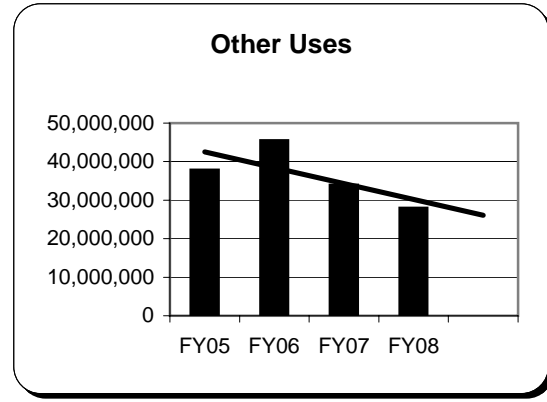
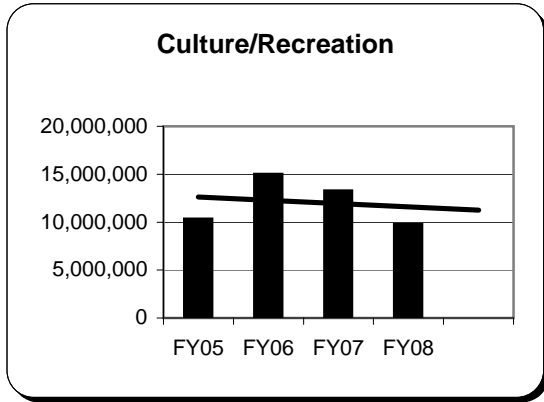
Appropriation Budget Trends



Appropriation Budget Trends



Appropriation Budget Trends





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Monroe County
Florida**

For the Fiscal Year Beginning

October 1, 2006

President

Executive Director

Goals and Policies

Introduction

Monroe County's short and long-term goals and policies are developed during the budget process each year. The BOCC discusses trends, capital projects and policy priorities at public meetings held during the budget planning phase and these priorities are further refined and clarified during the budget preparation and adoption phases of the budget process in the late spring and summer of each year. The BOCC tries to strike a prudent balance between service needs and financial ability to pay for those services. Following is discussion of the primary goals and policies adopted by the BOCC:

County-wide Long-term Goals and Policies

The County developed and received approval from the State of Florida for the *Monroe County Year 2010 Comprehensive Plan*. Major goals articulated in the plan are:

- **Future Land Use** - Monroe County shall manage future growth to enhance the quality of life, ensure the safety of County residents and visitors, and protect valuable natural resources.
- **Conservation and Coastal Management** - The environmental quality of the air, water, marine resources and habitat, wetlands, upland vegetation, beaches and berms, wildlife and wildlife habitats, soil and mineral resources, potable water, historic resources shall be protected and where possible, enhanced.
- **Traffic Circulation** - To provide a safe, convenient, efficient, and environmentally compatible motorized and non-motorized transportation system for the movement of people and goods in Monroe County.
- **Mass Transit** - To provide a coordinated surface transportation system for transportation disadvantaged people within Monroe County and to encourage such a system for all residents and guests.
- **Ports, Aviation and Related Facilities** - Monroe County shall provide aviation and port facilities to all existing and future residents and guests in a manner that maximizes safety, convenience, economic benefit, and environmental compatibility.
- **Housing** - Monroe County shall adopt programs and policies to facilitate access by all current and future residents to adequate and affordable housing that is safe, decent, and structurally sound, and that meets the needs of the population based on type, tenure characteristics, unit size and individual preferences.
- **Potable Water** - The County shall support Florida Keys Aqueduct Authority in the fulfillment of their statutory obligation and authority to provide for a safe, high quality and adequate supply, treatment, distribution, and conservation of potable water to meet the needs of present and future residents.
- **Solid Waste** - The County shall provide for the adequate collection, disposal and resource recovery of solid waste in an environmentally sound and economically feasible manner to meet the needs of present and future County residents.
- **Sanitary Sewer** - The County shall provide for the adequate, economically sound collection, treatment, and disposal of sewage which meets the needs of present and future residents while ensuring the protection of public health, and the maintenance and protection of ground, nearshore, and offshore water quality.
- **Drainage** - Monroe County shall provide a stormwater management system, which protects real and personal properties, and which promotes and protects ground and nearshore water quality.
- **Natural Groundwater Aquifer Recharge** - The County shall protect the quality and quantity of water in the potable water aquifer and in the freshwater lens systems so as to ensure public health, conserve the public water supply, and preserve ecosystems dependent upon freshwater.

Goals and Policies

- **Recreation and Open Space** - Monroe County shall provide a recreation and open space system to conserve valuable natural resources and to provide recreational opportunities adequate to serve the present and future population of Monroe County; including permanent residents and visitors.
- **Intergovernmental Coordination** - The County shall promote and encourage intergovernmental coordination between the County, the County municipalities, Dade and Collier counties, regional, state, and federal governments and private entities in order to anticipate and resolve present and future concerns and conflicts.
- **Capital Improvements** - Monroe County shall provide and maintain, in a timely and efficient manner, adequate public facilities for both existing and future populations, consistent with available financial resources.

County-wide Short-term Goals and Policies

In order to achieve long-term goals, several key short-term goals and associated policies are established by the BOCC each budget year. The key short-term goals are:

- Increase code enforcement for transient rentals and FEMA downstairs enclosure problems.
- Maintain fund contingencies, reserves and fund balances forward for each of the ad valorem tax supported funds.
- Maintain and improve the Worker's Compensation and Group Insurance funds.
- Increase maintenance and upgrade existing parks.
- Further enhance and upgrade the County's computer network systems.
- Consolidate and standardize volunteer fire service training, equipment and finances.
- Improve efficiency of Growth Management Permitting Process.
- Design and construct a New Judicial Building in Key West.
- Design and construct a wastewater treatment system to serve Big Coppitt, Key Largo and South Stock Island.
- Design and construct a new Medical Examiner Facility.
- Design and construct a neighborhood park on Big Pine Key.
- Design and construction of an upper keys government center.
- Courtroom renovations in Marathon and Plantation Key.
- Construct/ Renovate fire facilities in several areas throughout Monroe County.
- Construct a new terminal building at Key West International Airport.