HOW TO USE THE BUDGET DOCUMENT

The purpose of this section is to provide the reader with a guide to the document's contents: the following describes each of its major sections.

**County Administrator's Budget Message**
This section provides an overview of the entire budget and highlights how the County is responding to the needs of our community and the Board of County Commissioners' policy direction.

**Introduction**
This section provides general information about the County, its budget philosophy and process, and other general information.

**Budget Summary Information**
This section provides the reader with the basic overview of the budget. Included in this section are the budget assumptions, budget summary, staffing, revenue sources trends and forecasts, a description of the budget process, the budget calendar, and a tax millage rate summary.

**Board Departments/Agencies**
This section of the County's budget presents departments/agencies reporting to the Board of County Commissioners and contains information about County activities and expenditures.

**Constitutional Officers**
This section presents the budgets of the independently elected officials (other than the Board of County Commissioners), i.e., Clerk & Comptroller, Sheriff, Supervisor of Elections, Tax Collector, Property Appraiser, Judiciary, State Attorney, and Public Defender.

**Budget by Fund**
This section lists all funds by fund type, shows that each group of funds is balanced in accordance with Florida statutory requirements, and shows the budget for each fund.

**Capital Improvement Program**
This section highlights the County's capital improvement expenditures and provides an overview of the capital needs, as well as proposed financing sources.

**Debt Service**
This section highlights the County's budgeted debt service expenditures and provides an overview of the projected debt service needs through FY 2016.

**Appendices**
This section contains general reference including a glossary; financial policies (which form the foundation of the County's budget development and financial management processes); explanation of fund structure and governmental accounting; information about revenue sources and property taxes; and a summary of grant funding, showing incoming and outgoing grants.