

**ST. LUCIE COUNTY  
FUND DEFINITIONS**

**FUND DEFINITIONS:**

An independent fiscal and accounting entity consisting of a self-balancing set of accounts for recording cash and/or other assets together with related liabilities, reserves, and equities segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with certain defined regulations, restrictions, and limitations.

**GOVERNMENTAL FUND TYPES:**

These individual funds through which most governmental functions typically are financed.

**001 GENERAL FUND**

To account for all financial resources except those required to be accounted for in another fund. Most government entities maintain a General Fund.

**101-199 SPECIAL REVENUE FUNDS**

To account for the proceeds of specific revenue sources which are restricted to expenditures for a specific purpose.

**201-299 DEBT SERVICE FUNDS**

To account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

**301-399 CAPITAL PROJECT FUNDS**

To account for financial resources to be used for the acquisition or construction of major capital projects, which are not financed by Enterprise or Trust Funds.

**PROPRIETARY FUNDS:**

These funds are used to account for government activities that are similar to a business.

**401-499 ENTERPRISE FUNDS**

To account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**501-599 INTERNAL SERVICE FUNDS**

To account for the financing of goods and services provided by one department or agency or agencies of the governmental unit, or other governmental units, on a cost-reimbursement basis.

**FIDUCIARY FUNDS:**

These individual funds are Expendable, Nonexpendable, Pension and Agency Funds.

**601-699 TRUST AND AGENCY FUNDS**

To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Source: State of Florida, Uniform Accounting System Manual, 2000 Edition.

**ST. LUCIE COUNTY  
FUND DESCRIPTIONS**

<b>FUND</b>	<b>FL STATUTE</b>	<b>SOURCES AND USES</b>
<b><u>GENERAL FUND</u></b>		
001 GENERAL FUND	129.02 (1) F.S.	REV: Ad Valorem Taxes, Sales Tax, Licenses, Racing Tax, User fees, "General" revenue EXP: Leisure Services, Central Services, Health Services, Administrative, Property Appraiser, Tax Collector, Clerk to Board, Supervisor of Elections, General , Commission
<b><u>SPECIAL REVENUE FUNDS</u></b>		
101 TRANSPORTATION TRUST	129.02 (2) F.S.	REV: Gas Taxes, Franchise Fees, Impact Fees, Mobile Home Tags, Permits EXP: Capital Transportation Projects, Road & Bridge, Engineering, Public Works Administration
102 UNINCORPORATED SERVICES	129.02 (6) F.S.	REV: Ad Valorem Taxes, Fees, Fines EXP: Planning, Eco. Dev., Building & Zoning, Code Compliance, Comm Dev. Admin, Animal Control, Stormwater Drainage, Urban Forester
103 LAW ENFORCEMENT MSTU	129.02 (4) F.S.	REV: Ad Valorem EXP: Transfer to fund 107 for Unincorporated Area Road Patrol
104 GRANTS & DONATIONS	129.02 (4) F.S.	REV: Grants EXP: Grant Projects
105 STATE LIBRARY GRANT	129.02 (4) F.S.	REV: State Library Grant, Donations EXP: Library
106 ADDITIONAL COURT COSTS	129.02 (4) F.S.	REV: Court Charges EXP: Reimburse Fund 107 for Additional Court Costs
107 FINE & FORFEITURE FUND	129.02 (3) F.S.	REV: Ad Valorem Taxes, Fines, E911 Fee EXP: Sheriff, Judicial, Central Communications, Central Services (Jail & Judicial Maintenance)
108 ART SPECIAL GRANT FUND	129.02 (4) F.S.	REV: Grants EXP: Art Programs
109 DRUG ABUSE TRUST FUND	129.02 (4) F.S.	REV: Fees EXP: Drug Abuse Programs
111-139 SPECIAL DISTRICTS, MSBU's, MSTU's	129.02 (6) F.S.	REV: Ad Valorem Taxes, Special Assessments EXP: Street Lights, Road/Drainage Improvements to special districts
140 PORT & AIRPORT FUNDS	129.02 (6) F.S.	REV: FAA Grants, FDOT Grants, Ad Valorem Taxes, Airport Operating Revenue EXP: Airport Expansion, Port Improvement, Airport & Port operations
142 PORT MSBU	129.02 (4) F.S.	REV: Special Assessments EXP: Port Development

**ST. LUCIE COUNTY  
FUND DESCRIPTIONS**

<b>FUND</b>	<b>FL STATUTE</b>	<b>SOURCES AND USES</b>
145-146 MOSQUITO CONTROL DISTRICT	129.02 (6) F.S.	REV: Ad Valorem Taxes, State Allocation, Grants EXP: Mosquito Control
150 IMPACT FEES	129.02 (4) F.S.	REV: Impact Fees EXP: Administration Operations
160 RAD PLAN MAINTENANCE	129.02 (4) F.S.	REV: FPL/State Grant EXP: Radiological Planning and Exercises
162 TOURISM DEV - 5TH CENT	129.02 (4) F.S.	REV: Tourism Dev- 5th Cent EXP: Sports Complex Parks and Recreation Improvements
170 COURT FACILITIES FUND	129.02 (4) F.S.	REV: Court Fees EXP: Judicial Maintenance & Capital
171 COURT FACILITIES FUND - COURT	129.02 (4) F.S.	REV: Court Filing Charges and Court Loses EXP: Construction, operation and maintenance of court facilities
181 HOUSING AUTHORITY	129.02 (4) F.S.	REV: Residual Funds from Loan program EXP: St. Lucie County Housing Authority
182 ENVIRONMENTAL LAND ACQUISITION	129.02 (4) F.S.	REV: Ad Valorem Taxes EXP: Environmental Land Acquisition
183 COURT ADMINISTRATOR	129.02 (4) F.S.	REV: Transfer from Fine & Forfeiture(107), Grants, Circuit Counties Share  EXP: Court Administrator, Mediation
184 EROSION OPERATING FUND	129.02 (6) F.S.	REV: Ad Valorem Taxes EXP: Erosion Control Operations, Maintenance, Construction
185 HOUSING ASSISTANCE (SHIP)	129.02 (4) F.S.	REV: Grants EXP: Housing Assistance Program
186 RECYCLING OPERATING FUND	129.02 (4) F.S.	REV: Garbage Franchise, Grants EXP: County Recycling Program
187 BOATING IMPROVEMENT PROJECTS	129.02 (4) F.S.	REV: Vessel Fees EXP: Interest on Projects
188 BLUEFIELD RANCH IMPROVEMENTS	129.02 (4) F.S.	REV: Private Contributions and Campsite User Fees EXP: Bluefield Ranch Property Management and Restoration
<b><u>DEBT SERVICE FUNDS</u></b>		
201-295 INTEREST & SINKING FUNDS	129.02 (5) F.S.	REV: Ad Valorem Taxes, State Revenue Sharing, Special Assessments  EXP: Debt Service on Bonds
<b><u>CAPITAL PROJECT FUNDS</u></b>		
301 S. COUNTY REGIONAL STADIUM	129.02 (4) F.S.	REV: Bond Proceeds, Donations EXP: South County Annex

**ST. LUCIE COUNTY  
FUND DESCRIPTIONS**

<b>FUND</b>	<b>FL STATUTE</b>	<b>SOURCES AND USES</b>
302 EROSION CAPITAL FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds, Grants EXP: Erosion Control Capital Projects
304 COMMUNICATIONS SYSTEM FUND	129.02 (4) F.S.	REV: Additional Traffic Fine EXP: New Communications system
305 BEACH BOND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Beach Acquisition & Capital Improvements
310 IMPACT FEES FUND	129.02 (4) F.S.	REV: Impact Fees EXP: Parks, Libraries, Public Building and Correctional Building
315 COUNTY BUILDING FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sheriff's Administration Bldg, ADA Improvements, Capital projects as approved by BOCC
316 COUNTY/TRANSPORTATION CAPITAL	129.02 (4) F.S.	REV: Franchise Fees, Gas taxes EXP: Capital Transportation Projects, Parks Capital Projects, Capital projects as approved by BOCC
317 COUNTY CAPITAL - STATE REV SHARE	129.02 (4) F.S.	REV: State Revenue Sharing EXP: Clerk of Courts Bldg, Judicial A/C Chiller & Land and Capital Improvements
318 COUNTY CAPITAL - TRANSPORTATION	129.02 (4) F.S.	REV: Bond Proceeds EXP: Transportation Capital
330-339 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs
342 PORT DEVELOPMENT FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Port Development
352 SHI WASTE WATER TREATMENT	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Construction of waste and water treatment plant
362 SPORT COMPLEX IMPROVEMENT	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sports Complex improvements
370 MSBU INHOUSE FINANCING	129.02 (4) F.S.	REV: Transportation Trust Fund EXP: Assessment Proceeds from Property Owners
382 ENVIRONMENTAL LAND	129.02 (4) F.S.	REV: Bond Proceeds EXP: Environmental Land Acquisition
389-399 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs
<b><u>ENTERPRISE FUNDS</u></b>		
401-402 S.L.C. LANDFILL	129.02 (4) F.S.	REV: Landfill fees, Garbage Franchise, Grants EXP: Landfill operations, capital, reserves, debt service

**ST. LUCIE COUNTY  
FUND DESCRIPTIONS**

<b>FUND</b>	<b>FL STATUTE</b>	<b>SOURCES AND USES</b>
418 GOLF COURSE	129.02 (4) F.S.	REV: Golf Course User Fees, Sales EXP: Golf Course Operations
421-458 UTILITY FUNDS	129.02 (4) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital
461 SPORTS COMPLEX	129.02 (4) F.S.	REV: Sports Complex operating revenues, 2-cent Tourism Tax (transfer from Fund 610) EXP: Sports Complex operations, maintenance, and payment to SLW
471-489 UTILITY FUNDS	129.02 (4) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital
491 BUILDING CODE FUND	129.02 (4) F.S.	REV: Permit Fees EXP: Code Compliance (Building Inspections)
<b><u>INTERNAL SERVICE FUNDS</u></b>		
505 INSURANCE & LOSS FUND	129.02 (4) F.S.	REV: Charges to departments, and constitutional officers EXP: Health and Life Programs, Property, Workers Compensation, and Liability coverage
610-611 ONE-CENT TOURISM TRUST FUND	129.02 (4) F.S.	REV: One-cent Tourism Tax EXP: Tourism Division Salaries & Promotions
615 IMPACT FEES	129.02 (4) F.S.	REV: Impact Fees Transfer to 101 for Road projects, Disbursement of other agency fees EXP:
620 LAW ENFORCEMENT TRUST FUND	129.02 (4) F.S.	REV: Confiscated Property EXP: Sheriff
625 LAW LIBRARY	129.02 (4) F.S.	REV: Law Library Fees EXP: Law Library Operations and books
665 ART IN PUBLIC PLACES TRUST FUND	129.02 (4) F.S.	REV: Transfer from various capital projects EXP: Art work as per ordinance
666 SLC ECONOMIC DEV TRUST FUND	129.02 (4) F.S.	REV: Delinquent Taxes , Occupational Licenses EXP: SLC Economic Dev Trust Fund
670-699 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs

FUND SOURCES & USES are listed in major revenue/expenditure order for each fund.

**St. Lucie County Budget Summary Report**  
by Fund

<b>Fund #</b>	<b>Fund Name</b>	<b>Amended 06 Budget</b>	<b>Amended 07 Budget</b>	<b>FY 07 Actual</b>	<b>Amended 08 Budget</b>	<b>Tentative 09 Budget</b>	<b>FY 09 Increase</b>	<b>% Inc.</b>
001	General Fund	115,381,880	157,505,367	99,093,350	196,273,380	160,352,086	-35,921,294	-18.3%
101	Transportation Trust Fund	86,578,161	84,524,100	35,006,748	66,864,693	59,190,780	-7,673,913	-11.5%
102	Unincorporated Services Fund	5,921,666	7,591,247	5,621,014	7,910,394	6,471,027	-1,439,367	-18.2%
102001	Drainage Maintenance MSTU	12,101,381	13,931,756	4,496,632	16,957,165	14,601,488	-2,355,677	-13.9%
103	Law Enforcement MSTU	2,571,755	2,867,512	2,820,417	3,670,828	3,118,957	-551,871	-15.0%
104	Grants & Donations Fund	682,809	646,859	252,593	716,163	932,181	216,018	30.2%
105	Library Special Grants Fund	218,211	206,578	181,469	252,177	186,645	-65,532	-26.0%
107	Fine & Forfeiture Fund	68,245,870	70,918,129	61,082,319	79,894,341	73,053,915	-6,840,426	-8.6%
109	Drug Abuse Fund	45,021	64,528	35,060	74,529	50,168	-24,361	-32.7%
111	River Park I Fund	56,887	54,702	35,484	61,241	52,363	-8,878	-14.5%
112	River Park II Fund	12,452	11,115	8,259	12,275	9,945	-2,330	-19.0%
113	Harmony Heights 3 Fund	5,521	5,025	3,870	5,772	4,441	-1,331	-23.1%
114	Harmony Heights 4 Fund	11,154	9,886	7,213	11,031	8,321	-2,710	-24.6%
115	Sheraton Plaza Fund	13,409	12,108	7,522	13,814	10,512	-3,302	-23.9%
116	Sunland Gardens Fund	11,448	11,367	7,998	14,535	12,293	-2,242	-15.4%
117	Sunrise Park Fund	3,646	3,850	2,616	4,635	3,755	-880	-19.0%
118	Paradise Park Fund	13,426	13,861	10,083	19,123	15,532	-3,591	-18.8%
119	Holiday Pines Fund	16,223	16,853	11,667	20,254	17,888	-2,366	-11.7%
120	The Grove Fund	3,760	4,641	2,931	5,712	4,340	-1,372	-24.0%
121	Blakely Subdivision Fund	2,246	2,886	1,831	3,553	3,420	-133	-3.7%
122	Indian River Estates Fund	17,820	18,273	13,178	22,938	18,308	-4,630	-20.2%
123	Queens Cove Lighting Dist#13 Fund	5,901	6,256	4,949	6,489	6,159	-330	-5.1%
126	Southern Oak Estates Lighting	3,197	3,654	2,271	4,708	4,414	-294	-6.2%
127	Pine Hollow Street Lighting MSTU	9,750	7,055	4,525	8,245	7,130	-1,115	-13.5%
128	Kings Hwy Industrial Park Lighting	16,806	11,095	6,343	11,631	11,520	-111	-1.0%
129	Parks MSTU Fund	20,104,211	19,876,736	7,903,859	27,719,575	13,267,673	-14,451,902	-52.1%
130	SLC Public Transit MSTU	2,255,378	3,810,543	2,047,800	3,870,789	2,506,705	-1,364,084	-35.2%
132	Twin Oaks Trail Access MSBU Fund	13	0	0	0	0	0	n/a
136	Monte Carlo Lighting MSTU#4 Fund	30,122	30,735	18,777	38,402	32,067	-6,335	-16.5%
138	Palm Lake Gardens MSTU Fund	3,057	5,815	3,554	7,610	6,821	-789	-10.4%
139	Palm Grove Fund	14,292	14,758	9,947	18,028	13,860	-4,168	-23.1%
140	Airport Fund	15,073,189	23,278,757	8,383,227	24,213,833	16,896,046	-7,317,787	-30.2%
140001	Port Fund	4,397,995	3,843,289	999,251	8,276,434	9,038,862	762,428	9.2%
142	Port MSBU Development Fund	102,981	58,963	29,442	96,197	90,788	-5,409	-5.6%
145	Mosquito Fund	9,308,842	7,408,129	5,029,196	8,398,621	6,737,407	-1,661,214	-19.8%
146	Mosquito State I Fund	38,658	37,025	37,024	68,697	35,000	-33,697	-49.1%
150	Impact Fee Collections	300,000	300,000	103,000	589,819	418,317	-171,502	-29.1%
160	Plan Maintenance RAD Fund	332,226	350,947	258,728	405,537	420,120	14,583	3.6%
162	Tourism Dev-5th Cent	620,060	273,026	242,056	207,023	139,945	-67,078	-32.4%
170	Court Facilities Fund	2,632,336	3,168,086	912,960	1,704,007	1,653,723	-50,284	-3.0%
171	Court Facilities Fund-Court Costs	153,144	149,828	0	167,917	149,828	-18,089	-10.8%
181	SLC Housing Finance Authority Fund	47,963	49,286	5,640	34,621	29,565	-5,056	-14.6%
182	Environmental Land Acquisition Fun	68,797	68,797	0	75,868	68,797	-7,071	-9.3%
183	Ct Administrator-19th Judicial Cir	2,142,457	2,656,614	1,191,729	3,379,828	2,879,345	-500,483	-14.8%
184	Erosion Control Operating Fund	6,516,031	9,623,476	4,773,394	8,365,477	7,626,100	-739,377	-8.8%
185	Housing Assistance SHIP Program	9,576,343	2,416,447	693,150	1,446,278	706,265	-740,013	-51.2%
187	Boating Improvement Projects	493,536	561,950	0	679,035	785,910	106,875	15.7%
188	Bluefield Ranch Improvements	109,761	107,428	0	120,838	109,428	-11,410	-9.4%
189	Hurricane Housing Recovery Pla	0	6,955,498	1,613,588	8,673,526	4,088,935	-4,584,591	-52.9%
201	So County Regional Stadium Debt	54,406	54,318	54,318	54,225	54,127	-98	-0.2%
204	Communication System I&S Fund	3,040,055	1,213,387	1,163,461	1,315,559	1,213,776	-101,783	-7.7%

**St. Lucie County Budget Summary Report**  
by Fund

<b>Fund #</b>	<b>Fund Name</b>	<b>Amended 06 Budget</b>	<b>Amended 07 Budget</b>	<b>FY 07 Actual</b>	<b>Amended 08 Budget</b>	<b>Tentative 09 Budget</b>	<b>FY 09 Increase</b>	<b>% Inc.</b>
205	Beach Bond I&S Fund	1,545	0	0	0	0	0	n/a
210	Impact Fees I&S	262,163	267,838	263,192	328,764	262,164	-66,600	-20.3%
215	Sales Tax Revenue Bonds I&S Fund	15,014,005	10,879,341	8,871,309	14,501,539	14,131,448	-370,091	-2.6%
216	County Capital I&S	327,584	297,295	255,850	1,040,931	1,815,396	774,465	74.4%
217	State Revenue Sharing Bonds I&S	3,394,708	3,610,943	3,302,354	6,035,284	5,809,604	-225,680	-3.7%
218	Transportation I&S Fund	0	3,676,334	830,858	5,415,045	4,151,413	-1,263,632	-23.3%
234	Driftwood Manor I&S Fund	1,656	0	0	2,017	0	-2,017	-100.0%
235	Becker Road I&S Fund	530,050	343,259	324,287	0	0	0	n/a
242	Port I&S Fund	633,844	682,014	299,655	794,863	801,374	6,511	0.8%
250	Capital Projects I&S	3,954,745	16,221,171	1,672,361	21,860,483	21,837,308	-23,175	-0.1%
262	Tourism Dev 4th Cent I&S Fund	1,848,306	1,731,422	851,693	2,165,230	1,497,905	-667,325	-30.8%
282	Environmental Land I&S Fund	2,626,437	2,946,155	1,584,950	3,581,863	3,301,206	-280,657	-7.8%
295	River Branch I&S Fund	35,607	40,064	12,988	39,317	41,266	1,949	5.0%
301	So. County Regional Stadium	4,265	4,265	0	11,409	4,265	-7,144	-62.6%
304	Communication System Fund	0	0	0	0	0	0	n/a
305	Beach Acquisition Fund	702	0	0	0	0	0	n/a
310	Impact Fee Funds	23,980,618	28,869,404	8,355,045	22,372,768	21,274,894	-1,097,874	-4.9%
315	County Building Fund	5,617,559	3,586,708	2,567,088	2,344,723	2,339,327	-5,396	-0.2%
316	County Capital	19,553,934	42,842,004	11,530,065	40,395,148	33,027,970	-7,367,178	-18.2%
317	County Capital-St Rev Share Bnd	12,633,868	12,496,633	5,012,217	13,284,827	12,102,336	-1,182,491	-8.9%
318	County Capital - Transportation	0	32,013,522	2,121,263	31,538,783	27,556,883	-3,981,900	-12.6%
330	Lakewood Park Fund	7,811	0	0	0	0	0	n/a
342	Port Development Capital Fund	223,150	223,150	0	246,088	223,150	-22,938	-9.3%
362	Sports Complex Improv Fund	346,374	958,998	119,458	1,039,415	1,039,224	-191	0.0%
370	MSBU Inhouse Financing Projects	643,105	441,441	96,170	870,308	1,495,075	624,767	71.8%
382	Environmental Land Capital Fund	4,762,349	4,677,188	286,140	5,175,512	4,956,268	-219,244	-4.2%
389	Rouse Road MSBU Capital	0	0	0	0	0	0	n/a
390	MSBU Capital	2,559,221	23,398,020	10,312,422	19,605,012	19,073,977	-531,035	-2.7%
396	Lennard Road 1 - Roadway Capital	155,647	149,392	15,692	158,490	118,191	-40,299	-25.4%
397	Lennard Road 2 - Water Capital	42,944	58,626	4,618	72,244	32,166	-40,078	-55.5%
398	Lennard Road 3 - Sewer Capital	40,394	45,441	3,603	73,417	36,763	-36,654	-49.9%
399	Grey Twig Lane MSBU	0	0	0	0	0	0	n/a
401	Sanitary Landfill Fund	30,193,014	29,323,892	15,683,186	30,515,379	22,138,969	-8,376,410	-27.4%
418	Golf Course Fund	1,895,013	1,786,007	2,906,016	1,812,773	1,812,773	0	0.0%
421	H.E.W. Utilities Fund	0	0	0	0	0	0	n/a
429	H.E.W.- Capital Facilities Fund	0	0	0	0	0	0	n/a
441	North Hutchinson Island Utilities	0	0	0	0	0	0	n/a
448	NHI Util-Renewal & Replacement	0	0	0	0	0	0	n/a
449	NHI Util - Capital Facilities Fund	0	0	0	0	0	0	n/a
451	S. Hutchinson Utilities Fund	2,536,802	2,339,686	2,437,154	2,580,709	3,291,400	710,691	27.5%
458	SH Util-Renewal & Replacement	352,584	324,346	196,665	617,616	433,335	-184,281	-29.8%
461	Sports Complex Fund	3,494,699	2,156,521	2,327,223	2,680,539	2,584,168	-96,371	-3.6%
471	No County Utility District-Operatin	5,734,786	6,006,252	5,083,139	7,500,245	7,312,186	-188,059	-2.5%
478	No Cty Util Dist-Renewal & Replace	321,515	371,920	175,131	489,290	519,261	29,971	6.1%
479	No Cty Util Dist-Capital Facilities	4,330,805	5,518,513	345,611	5,838,248	4,539,523	-1,298,725	-22.2%
481	Airport Utilities District	0	0	0	0	0	0	n/a
489	Airport Util - Capital Fac Fund	0	0	0	0	0	0	n/a
491	Building Code Fund	6,985,889	5,326,041	3,108,643	5,571,108	4,683,834	-887,274	-15.9%
505	Health Insurance Fund	19,693,772	22,497,800	18,032,842	30,112,868	23,727,468	-6,385,400	-21.2%
610	Tourist Development Trust Fund	1,401,913	1,113,701	1,066,261	1,303,101	859,750	-443,351	-34.0%
611	Tourist Development Trust-Adv Fund	774,844	688,436	534,100	612,742	594,770	-17,972	-2.9%

**St. Lucie County Budget Summary Report**  
by Fund

<b>Fund #</b>	<b>Fund Name</b>	<b>Amended 06 Budget</b>	<b>Amended 07 Budget</b>	<b>FY 07 Actual</b>	<b>Amended 08 Budget</b>	<b>Tentative 09 Budget</b>	<b>FY 09 Increase</b>	<b>% Inc.</b>
620	Law Enforcement Trust Fund	424,721	486,311	246,354	341,323	342,246	923	0.3%
625	Law Library	385,905	490,438	0	477,558	367,539	-110,019	-23.0%
665	SLC Art in Public Places Trust Fund	944,402	901,451	55,401	1,395,790	1,393,965	-1,825	-0.1%
666	SLC Economic Dev Trust Fund	183,874	185,887	146,379	139,880	65,375	-74,505	-53.3%
673	S. Hutchinson Fund	3,939,533	3,850,621	0	4,645,582	3,016,683	-1,628,899	-35.1%
674	Driftwood Manor MSBU Fund	33,136	31,077	0	28,486	0	-28,486	-100.0%
676	King Orange MSBU Fund	60,677	52,849	0	0	0	0	n/a
677	Lost Tree Estates Fund	8,488	11,705	0	2,264	0	-2,264	-100.0%
678	Anita Street MSBU Fund	8,623	9,400	0	658	0	-658	-100.0%
679	Timberlake Estates MSBU	35,280	46,746	0	21,109	0	-21,109	-100.0%
681	King Orange 2	9,975	9,975	0	10,355	11,009	654	6.3%
682	Skylark 2	7,731	7,731	0	7,790	7,705	-85	-1.1%
683	Revels Lane 1	12,979	12,979	0	12,979	13,424	445	3.4%
685	Sunland Gardens MSBU	0	0	0	36,371	40,957	4,586	12.6%
686	Greenacres MSBU	0	0	0	15,901	17,973	2,072	13.0%
688	Briargate MSBU	4,937	4,423	0	10,310	8,269	-2,041	-19.8%
689	Rouse Road MSBU	57,014	72,364	0	15,850	13,970	-1,880	-11.9%
690	Treasure Cove/Ocean Harbor S MSB	74,344	74,344	0	94,168	94,320	152	0.2%
691	North A1A MSBU	12,898	10,899	0	24,798	6,767	-18,031	-72.7%
692	Ideal Holding Road MSBU	47,698	61,414	0	310	0	-310	-100.0%
693	Westglen MSBU	35,986	45,747	0	5,642	0	-5,642	-100.0%
694	Raintree Forest MSBU	12,113	12,110	0	21,119	3,986	-17,133	-81.1%
<b>Grand Total</b>		552,584,794	699,054,755	355,231,825	762,663,711	641,948,196	-120,715,515	-15.8%

**SUMMARY OF REVENUES AND EXPENDITURES  
MAJOR FUNDS**

	GENERAL FUND			FINE AND FORFEITURE			TRANSPORTATION TRUST		
	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Tentative Budget	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Tentative Budget	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Tentative Budget
<b>ESTIMATED REVENUES:</b>									
<b>EST. BEGINNING BALANCES</b>	<b>32,103,080</b>	<b>24,571,296</b>	<b>46,161,931</b>	<b>18,632,337</b>	<b>16,446,409</b>	<b>13,298,204</b>	<b>9,611,063</b>	<b>44,126,048</b>	<b>34,211,394</b>
TAXES	100,896,955	109,645,451	80,043,005	55,616,652	49,502,891	55,146,624	7,026,070	7,798,784	4,276,331
LICENSES & PERMITS	32,817	60,500	45,500				20,365	30,000	2,270,000
INTERGOVERNMENTAL REVENUES	10,880,842	24,701,789	16,063,711	1,490,195	1,670,604	1,587,058	11,120,390	16,632,476	14,915,412
CHARGES FOR SERVICES	1,588,137	3,746,124	3,909,564	2,212,711	1,866,831	1,438,350	62,836		60,000
FINES AND FORFEITS	54,565	47,000	48,000	386,608	190,065	180,065			
MISCELLANEOUS REVENUES	8,906,751	5,278,769	5,451,129	2,172,761	688,223	654,706	6,002,348	4,876,839	3,197,115
OTHER FINANCING SOURCES									1,000,000
INTERFUND TRANSFERS-IN	6,055,924	8,211,559	13,329,207	3,584,471	3,841,498	3,396,373	-2,859,277	1,000,000	
PROCEEDS FROM LOANS/BONDS							50,000		
INTERNAL SERVICES & OTHER									
LESS 5%	0	-5,935,237	-4,699,961		-2,670,452	-2,647,465		-781,311	-739,472
<b>TOTAL EST. REVENUE SOURCES</b>	<b>160,519,071</b>	<b>170,327,251</b>	<b>160,352,086</b>	<b>84,095,735</b>	<b>71,536,069</b>	<b>73,053,915</b>	<b>31,033,795</b>	<b>73,682,836</b>	<b>59,190,780</b>
<b>ESTIMATED EXPENDITURES:</b>									
GENERAL GOVERNMENT	26,392,132	37,114,314	38,483,552	3,554,025	4,706,086	5,252,913	2,118,359	2,149,934	2,149,934
PUBLIC SAFETY	3,491,661	7,921,678	8,427,341	9,630,344	12,639,544	11,778,670			
PHYSICAL ENVIRONMENT	2,867,801	5,109,101	4,388,754						
TRANSPORTATION	2,175,006	5,301,453	3,227,157				32,520,226	52,025,764	52,072,705
ECONOMIC ENVIRONMENT	4,588,745	5,448,491	4,686,914	2,238,499	2,600,000	2,350,000			
HUMAN SERV. & COURT RELATED	7,859,155	9,306,368	6,940,031	2,879,480	3,815,259	3,958,627			
CULTURE & RECREATION	16,469,402	21,421,721	15,898,906	4,294,412	5,610,790	5,345,565			
DEBT SERVICE-PRINCIPAL	273,358	278,078	780,979	306,858	447,291	331,553			
DEBT SERVICE-INTEREST & FEES	35,352	40,168	260,690	59,395	78,617	86,364	3,623		
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>64,152,612</b>	<b>91,941,372</b>	<b>83,094,324</b>	<b>22,963,013</b>	<b>29,897,587</b>	<b>29,103,692</b>	<b>34,642,208</b>	<b>54,175,698</b>	<b>54,222,639</b>
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	12,233,972	14,954,797	6,433,034	1,172,465	1,140,402	1,007,578	364,540	40,938	40,938
TRANSFER TO CONST. OFFICERS	22,706,767	24,831,951	25,117,166	36,946,841	37,881,723	40,667,633			
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>99,093,351</b>	<b>131,728,120</b>	<b>114,644,524</b>	<b>61,082,319</b>	<b>68,919,712</b>	<b>70,778,903</b>	<b>35,006,748</b>	<b>54,216,636</b>	<b>54,263,577</b>
<b>ESTIMATED ENDING BALANCE*</b>	<b>61,425,720</b>	<b>38,599,131</b>	<b>45,707,562</b>	<b>23,013,416</b>	<b>2,616,357</b>	<b>2,275,012</b>	<b>-3,972,953</b>	<b>19,466,200</b>	<b>4,927,203</b>
<b>TOTAL EXPENDITURES, USES</b>	<b>160,519,071</b>	<b>170,327,251</b>	<b>160,352,086</b>	<b>84,095,735</b>	<b>71,536,069</b>	<b>73,053,915</b>	<b>31,033,795</b>	<b>73,682,836</b>	<b>59,190,780</b>

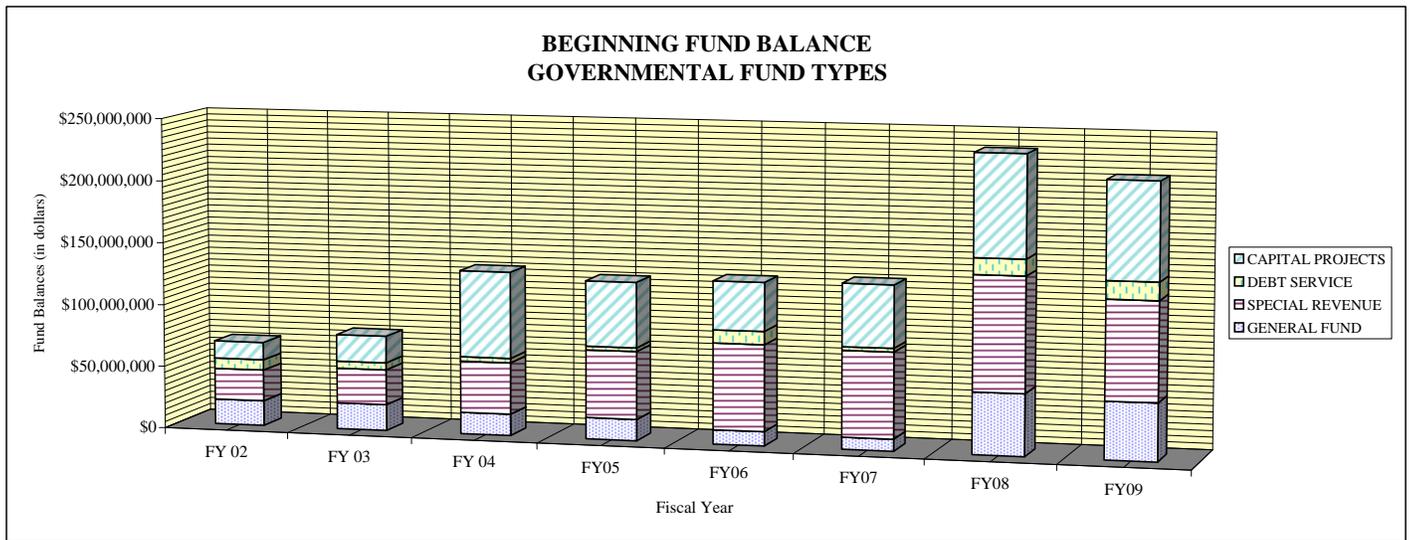
\*The estimated ending fund balance includes money in budgeted in reserves. We expect that a portion of the money budgeted for other expense items will not be spent during the year.

**SUMMARY OF REVENUES AND EXPENDITURES  
MAJOR FUNDS**

	MOSQUITO CONTROL			ENTERPRISE & OTHER NON-MAJOR FUNDS			TOTAL ALL FUNDS		
	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Tentative Budget	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Tentative Budget	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Tentative Budget
<b>ESTIMATED REVENUES:</b>									
<b>EST. BEGINNING BALANCES</b>	<b>2,185,863</b>	<b>2,801,009</b>	<b>2,470,444</b>	<b>132,268,777</b>	<b>149,134,226</b>	<b>145,790,764</b>	<b>194,801,120</b>	<b>237,078,988</b>	<b>241,932,737</b>
TAXES	5,067,997	5,112,960	4,319,325	29,652,641	30,472,538	24,334,398	198,260,315	202,532,624	168,119,683
LICENSES & PERMITS				2,493,215	2,981,000	2,931,652	2,546,397	3,071,500	5,247,152
INTERGOVERNMENTAL REVENUES	584,862	161,500		24,953,742	47,129,319	49,090,525	49,030,031	90,295,688	81,656,706
CHARGES FOR SERVICES				43,353,367	50,376,859	46,652,908	47,217,051	55,989,814	52,060,822
FINES AND FORFEITS				1,211,704	966,018	888,018	1,652,877	1,203,083	1,116,083
MISCELLANEOUS REVENUES	331,331	120,000	162,242	27,285,336	17,245,300	14,613,141	44,698,527	28,209,131	24,078,333
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	-162,560			15,091,229	21,763,186	10,669,088	21,709,787	34,816,243	27,394,668
PROCEEDS FROM LOANS/BONDS				45,166,109	47,101,623	50,754,960	45,216,109	47,101,623	50,754,960
INTERNAL SERVICES & OTHER				163,829	155,426	746,933	163,829	155,426	746,933
LESS 5%		-261,648	-214,604		-4,240,129	-3,858,379	0	-13,888,777	-12,159,881
<b>TOTAL EST. REVENUE SOURCES</b>	<b>8,007,493</b>	<b>7,933,821</b>	<b>6,737,407</b>	<b>321,639,949</b>	<b>363,085,366</b>	<b>342,614,008</b>	<b>605,296,043</b>	<b>686,565,343</b>	<b>641,948,196</b>
<b>ESTIMATED EXPENDITURES:</b>									
GENERAL GOVERNMENT	345,933	411,096	398,523	35,999,558	54,907,058	53,807,851	68,410,007	99,288,488	100,092,773
PUBLIC SAFETY				5,765,193	5,396,836	4,869,094	18,887,198	25,958,058	25,075,105
PHYSICAL ENVIRONMENT				30,148,783	48,290,804	57,605,846	33,016,584	53,399,905	61,994,600
TRANSPORTATION				24,423,552	51,127,127	80,086,050	59,118,784	108,454,344	135,385,912
ECONOMIC ENVIRONMENT				1,189,210	1,581,056	1,169,739	8,016,454	9,629,547	8,206,653
HUMAN SERV. & COURT RELATED	4,683,262	5,111,612	3,798,346	3,393,359	8,828,135	6,659,902	18,815,256	27,061,374	21,356,906
CULTURE & RECREATION				22,602,766	27,729,029	28,982,333	43,366,580	54,761,540	50,226,804
DEBT SERVICE-PRINCIPAL				7,158,096	26,216,981	32,751,087	7,738,312	26,942,350	33,863,619
DEBT SERVICE-INTEREST & FEES				7,662,582	10,251,491	12,044,620	7,760,952	10,370,276	12,391,674
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>5,029,195</b>	<b>5,522,708</b>	<b>4,196,869</b>	<b>138,343,099</b>	<b>234,328,517</b>	<b>277,976,522</b>	<b>265,130,127</b>	<b>415,865,882</b>	<b>448,594,046</b>
OTHER FINANCING USES									
INTERFUND TRANS & OTHER				16,677,112	20,546,721	20,677,120	30,448,089	36,682,858	28,158,670
TRANSFER TO CONST. OFFICERS				0			59,653,608	62,713,674	65,784,799
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>5,029,195</b>	<b>5,522,708</b>	<b>4,196,869</b>	<b>155,020,211</b>	<b>254,875,238</b>	<b>298,653,642</b>	<b>355,231,824</b>	<b>515,262,414</b>	<b>542,537,515</b>
<b>ESTIMATED ENDING BALANCE*</b>	<b>2,978,298</b>	<b>2,411,113</b>	<b>2,540,538</b>	<b>166,619,738</b>	<b>108,210,128</b>	<b>43,960,366</b>	<b>250,064,219</b>	<b>171,302,929</b>	<b>99,410,681</b>
<b>TOTAL EXPENDITURES, USES</b>	<b>8,007,493</b>	<b>7,933,821</b>	<b>6,737,407</b>	<b>321,639,949</b>	<b>363,085,366</b>	<b>342,614,008</b>	<b>605,296,043</b>	<b>686,565,343</b>	<b>641,948,196</b>

\*The estimated ending fund balance includes money in budgeted in reserves. We expect that a portion of the money budgeted for other expense items will not be spent during the year.

**BEGINNING FUND BALANCE - GOVERNMENTAL FUND TYPES**



	FY 02 <u>ACTUAL</u>	FY 03 <u>ACTUAL</u>	FY 04 <u>ACTUAL</u>	FY 05 <u>ACTUAL</u>	FY 06 <u>ACTUAL</u>	FY 07 <u>ACTUAL</u>	FY 08 <u>ACTUAL</u>	FY 09 <u>PROJECTED</u>
<b>GOVERNMENTAL FUNDS</b>								
<b>GENERAL FUND</b>	\$20,188,732	\$20,910,945	\$17,221,958	\$17,033,027	\$11,412,211	\$9,651,614	\$49,274,413	\$46,161,931
<b>SPECIAL REVENUE</b>	25,045,666	28,196,978	41,381,748	54,296,946	69,007,667	68,633,733	92,045,890	79,334,345
<b>DEBT SERVICE</b>	8,432,250	5,693,247	3,624,868	3,010,746	10,538,490	2,939,119	13,262,444	14,455,980
<b>CAPITAL PROJECTS</b>	14,020,844	21,510,617	69,147,480	52,191,845	38,869,562	49,969,329	81,947,761	78,208,308
<b>TOTAL</b>	\$67,687,492	\$76,311,787	\$131,376,054	\$126,532,564	\$129,827,930	\$131,193,795	\$236,530,508	\$218,160,564

**General Fund**

The balances in the General Fund have remained relatively stable from fiscal year 2002 through 2005, by fluctuating between \$17.0 million to \$20.9 million. In fiscal year 2006, the General Fund Balance experienced a reduction of \$5,620,816 (-33.00%) from \$17,033,027 to \$11,412,211, due to expenditures related to the hurricanes of 2004 and 2005. Fiscal year 2007 experienced a decrease of \$1,760,597 (-15.43%) to \$9,651,614, and fiscal year 2008 spiking with an increase of \$39,622,799 (410.53%) to \$49,274,413. This is due to the passing of a Florida property-tax amendment that will result in the substantial loss of tax revenue for the 2009 and 2010 fiscal years. In response to the approaching loss, County departments have been securing funds to roll-forward into the 2009 fiscal year, and thereby be able to fund projects that will be completed in the 2009 or 2010 fiscal years. And the General Fund balance for fiscal year 2009 is projected to decline by \$3,112,482 (-6.32%) to \$46,161,931.

**Special Revenue Funds**

The funds that comprise the Special Revenue Funds include the Transportation Trust Funds, the Stormwater MSTU, and the Port and Airport Funds. All of these funds are capital project intensive, i.e. roads, drainage, land acquisition, runway design, industrial park construction, and etc. Once the Board allocates funds to a project, those funds remain within that project until it is completed or until the Board approves reallocating the funds to another project. As a result, balances for capital projects of these special revenue funds - whether in progress or waiting for a start date - are relatively higher and tend to fluctuate more than other fund balances.

Fiscal year 2002 began the upward trend for the special revenue fund balances through 2007 by increasing a total of 174.03% from \$25,045,666 to \$68,633,733. The special revenue fund balances increased by 12.58% in 2003; 46.76% in 2004; 31.21% in 2005; 27.09% in 2006; and declined slightly by -0.54% in 2007. The fiscal year 2008 special revenue fund balances is rose by 34.11% to \$92,045,890. The increase trend is expected to reverse itself by fiscal year 2009, with the projected fund balances declining -13.81% to \$79,334,345.

**Debt Service Funds**

Debt Service balances are comprised primarily of required debt service reserves. Some of the County's major debt service obligations since fiscal year 2003 are: Refunding 1994 Sales Tax Revenue Bond, Parks MSTU Line of Credit, the Half-Cents Sales Tax Refunding Bond, the State Revenue Sharing Bond, the North County Utilities Improvement Revenue Notes, and the 80 MHz Radio System Refunding Revenue Bond.

In fiscal years 2002 through 2005, there was a steady decline in the amount of debt service, with the debt service fund balance dropping by a total of -64.29% from \$8,432,250 to \$3,010,746. The decline trend reversed itself in fiscal year 2006 when debt service dramatically increased by 250.03% to \$10,538,490, due to the County starting two MSBU projects, Sunland Gardens and Greenacres, with a combined total of \$538,000. Then, a sudden decrease in fiscal year 2007 occurs with debt service dropping by -72.11% to \$2,939,119 from the County adding a Transportation Revenue Bond of \$29,685,000, there was a drawing down of \$3.3 million on a new \$16 million line of credit for the Indian River Estates MSBU, and a drawing down \$5,245,000 on a \$10 million capital improvement note. The County also paid down \$1,593,616 for an old line of credit on the Indian River Estates MSBU and \$300,000 for Becker Road MSBU. The decline trend shifts direction in fiscal year 2008 with an increase of 351.24% to \$13,262,444. The 2009 debt service fund balance is projected to slightly increase by \$1,193,536 (9.00%) to \$14,455,980 due to an estimated pay down of \$16 million line of credit for the Indian River Estates MSBU Special Assessment Bonds.

**Capital Project Funds**

Capital Project Fund balances, just as Special Revenue Fund balances, are also relatively higher and tend to fluctuate more than other fund balances due to the allocation of funds and the timing of the projects (awaiting a start date, in progress, 80% complete, or completed).

From fiscal year 2002 to 2004, the capital projects fund balance increased by 393.18% from \$14,020,844, to \$69,147,480. The fund balance for fiscal year 2005 declined by \$16,955,635 (-24.52%) to \$52,191,845, and continued in 2006 by dropping \$13,322,283 (-25.53%) to \$38,869,562. In fiscal year 2007, the decline trend reversed itself with an increase of \$11,099,767 (28.56%) to \$49,969,329. A large component of this increase is due to the construction of two capital projects: the \$11.7 million Special Needs Shelter and the \$3.8 million Courthouse Building Renovation - Phase II. In fiscal year 2008, the capital project fund balance shot up by \$31,978,432 (64.00%) to \$81,947,761 due to planned capital projects utilizing the \$30 million in Transportation Bonds and the \$16 million for Indian River Estates MSBU Special Assessment Bonds. And in fiscal year 2009, the capital project fund balance is projected to decline slightly by -4.56% to \$78,208,308.

## Estimated Changes in Fund Balance

Fund Name	10/1/2007 Beginning Fund Bal	Revenues/ Sources	Expenses/ Uses	9/30/2008 Ending Fund Bal
<b>GENERAL FUND</b>				
GENERAL FUND	\$49,274,413	\$130,350,000	\$133,462,482	\$46,161,931
Subtotal	\$49,274,413	\$130,350,000	\$133,462,482	\$46,161,931
<b>SPECIAL REVENUE FUNDS</b>				
TRANSPORTATION TRUST FUND	\$37,690,689	\$11,676,299	\$15,155,594	\$34,211,394
UNINCORPORATED SERVICES FUND	\$9,666,124	\$11,896,732	\$13,407,868	\$8,154,988
LAW ENFORCEMENT MSTU	\$489,595	\$3,241,902	\$3,388,425	\$343,072
GRANTS AND DONATIONS FUND	\$402,341	\$155,420	\$124,765	\$432,996
LIBRARY SPECIAL GRANTS FUND	\$68,677	\$171,528	\$220,205	\$20,000
FINE AND FORFEITURE FUND	\$23,027,976	\$56,600,000	\$66,329,772	\$13,298,204
DRUG ABUSE FUND	\$63,034	\$44,110	\$68,471	\$38,673
RIVER PARK I FUND	\$26,978	\$35,562	\$36,540	\$26,000
RIVER PARK II FUND	\$4,893	\$7,650	\$8,681	\$3,862
HARMONY HEIGHTS 3 FUND	\$2,278	\$3,564	\$4,019	\$1,823
HARMONY HEIGHTS 4 FUND	\$4,708	\$6,508	\$7,561	\$3,655
SHERATON PLAZA FUND	\$6,933	\$7,137	\$9,070	\$5,000
SUNLAND GARDENS FUND	\$5,995	\$8,695	\$8,690	\$6,000
SUNRISE PARK FUND	\$1,842	\$2,919	\$3,261	\$1,500
PARADISE PARK	\$7,687	\$11,715	\$12,402	\$7,000
HOLIDAY PINES FUND	\$7,776	\$12,857	\$12,633	\$8,000
THE GROVE FUND	\$2,226	\$3,545	\$3,771	\$2,000
BLAKELY SUBDIVISION FUND	\$1,301	\$2,384	\$2,185	\$1,500
INDIAN RIVER ESTATES FUND	\$8,127	\$14,899	\$15,026	\$8,000
QUEENS COVE LIGHTING DISTRICT	\$1,898	\$4,462	\$5,374	\$986
SOUTHERN OAK ESTATES LIGHTING	\$1,912	\$2,919	\$2,831	\$2,000
PINE HOLLOW STREET LIGHTING MSTU	\$3,115	\$4,479	\$5,594	\$2,000
KINGS HWY IND. PARK LIGHTING	\$5,311	\$5,048	\$5,159	\$5,200
PARKS MSTU	\$2,908,815	\$18,886,906	\$18,895,569	\$2,900,152
SLC PUBLIC TRANSIT MSTU	\$787,283	\$2,203,860	\$2,351,143	\$640,000
MONTE CARLO LIGHTING MSTU #4	\$16,955	\$22,378	\$24,333	\$15,000
PALM LAKE GARDENS MSTU FUND	\$2,898	\$4,880	\$4,778	\$3,000
PALM GROVE FUND	\$7,265	\$11,052	\$11,317	\$7,000
PORT AND AIRPORT	\$5,249,068	\$11,899,456	\$7,699,903	\$9,448,621
PORT MSBU DEVELOPMENT FUND	\$73,730	\$24,350	\$29,759	\$68,321
MOSQUITO CONTROL FUNDS	\$3,386,551	\$5,219,443	\$6,135,550	\$2,470,444
MOSQUITO CONTROL STATE FUNDS	\$4,852	\$55,033	\$59,885	\$0
IMPACT FEE COLLECTIONS	\$289,819	\$109,952	\$56,454	\$343,317
RAD	\$90,278	\$266,968	\$291,911	\$65,335
TOURISM DEV - 5TH CENT	\$43,482	\$129,976	\$173,458	\$0
COURT FACILITIES	\$1,165,792	\$473,279	\$523,563	\$1,115,508
COURT FACILITIES FUND	\$167,917	\$4,486	\$22,575	\$149,828
HOUSING AUTHORITY	\$29,396	\$842	\$5,898	\$24,340
ENVIRONMENTAL LANDS	\$75,868	\$1,941	\$9,012	\$68,797
COURT ADMINISTRATOR	\$1,764,385	\$1,657,516	\$1,632,831	\$1,789,070
EROSION DISTRICT	\$2,999,413	\$2,803,125	\$3,023,712	\$2,778,826
SHIP	\$778,784	\$353,647	\$1,066,886	\$65,545
BOATING IMPROVEMENTS PROJECTS	\$583,085	\$106,875	\$0	\$689,960
BLUEFIELD RANCH IMPROVEMENTS	\$118,838	\$3,175	\$14,585	\$107,428
FHFC HURRICANE HOUSING REC.	\$0	\$1,947,456	\$1,947,456	\$0
Subtotal	\$92,045,890	\$130,106,930	\$142,818,475	\$79,334,345

## Estimated Changes in Fund Balance

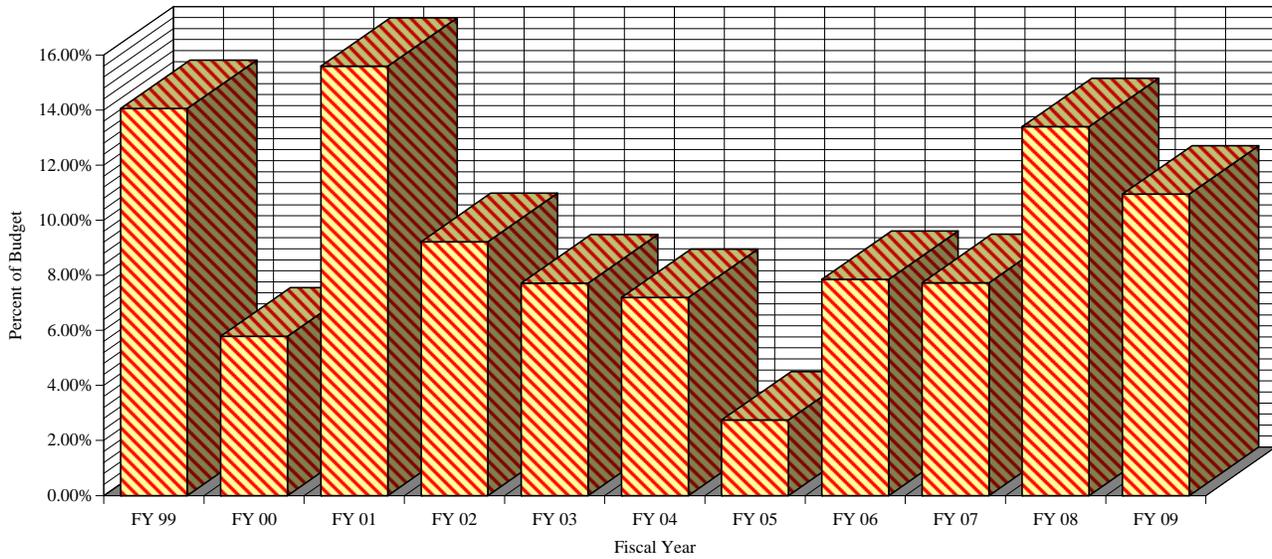
Fund Name	10/1/2007 Beginning Fund Bal	Revenues/ Sources	Expenses/ Uses	9/30/2008 Ending Fund Bal
<b>DEBT SERVICE FUNDS</b>				
S. COUNTY REGIONAL STADIUM	\$0	\$54,243	\$54,243	\$0
COMMUNICATION SYSTEM I & S FUND	\$320,233	\$922,657	\$1,020,704	\$222,186
BEACH BOND I & S FUND	\$0	\$1,456	\$1,456	\$0
IMPACT FEES I&S	\$0	\$195,633	\$195,633	\$0
5YR BUILDING BOND I & S FUND	\$5,288,211	\$7,999,938	\$7,896,425	\$5,391,724
COUNTY CAPITAL I&S	\$32,173	\$1,058,039	\$326,896	\$763,316
STATE REV SHARING BONDS I&S	\$2,211,204	\$2,996,902	\$2,903,502	\$2,304,604
TRANSPORTATION - I&S	\$2,082,232	\$3,392,390	\$3,247,396	\$2,227,226
DRIFTWOOD MANOR I&S FUND	\$2,017	\$54	\$2,071	\$0
BECKER ROAD I&S FUND	\$0	\$0	\$0	\$0
PORT I&S FUND	\$442,715	\$368,523	\$327,456	\$483,782
CAPITAL PROJECTS I&S	\$11,575	\$966,045	\$977,620	\$0
TOURISM DVE 4TH CENT I & S FUND	\$1,175,686	\$820,066	\$1,344,383	\$651,369
ENVIRONMENTAL LAND I & S FUND	\$1,671,162	\$1,996,497	\$1,282,632	\$2,385,027
RIVER BRANCH I & S FUND	\$25,236	\$19,711	\$18,201	\$26,746
Subtotal	<u>\$13,262,444</u>	<u>\$20,792,154</u>	<u>\$19,598,618</u>	<u>\$14,455,980</u>
<b>CAPITAL PROJECTS FUNDS</b>				
S. COUNTY REGIONAL STADIUM	\$11,409	\$305	\$7,449	\$4,265
BEACH BOND	\$0	\$0	\$0	\$0
IMPACT FEE FUNDS	\$15,437,330	\$3,610,211	\$3,994,466	\$15,053,075
COUNTY BUILDING BOND FUND	\$2,112,952	\$57,874	\$63,270	\$2,107,556
COUNTY & TRANSP. CAPITAL	\$20,382,379	\$19,122,944	\$16,528,009	\$22,977,314
CTY CAPITAL - ST REV SHARING BOND	\$6,471,077	\$393,673	\$1,576,164	\$5,288,586
CTY CAPITAL - TRANSPORTATION	\$30,751,283	\$777,092	\$4,758,992	\$26,769,383
LAKWOOD PARK FUND	\$0	\$230	\$230	\$0
PORT DEVELOPMENT CAPITAL FUND	\$246,088	\$6,575	\$29,513	\$223,150
SPORTS COMPLEX IMPROV FUND	\$79,841	\$40,659	\$40,850	\$79,650
MSBU IN-HOUSE FINANCING PROJECTS	\$772,453	\$61,692	\$64,455	\$769,690
ENVIRONMENTAL LAND CAPITAL	\$4,937,391	\$125,542	\$344,786	\$4,718,147
MSBU INTERIM FINANCING PROJECTS	\$571,457	\$6,809,410	\$7,340,445	\$40,422
LENNARD ROAD 1 ROADWAY CAPITAL	\$111,990	\$43,557	\$43,856	\$111,691
LENNARD ROAD 2 WATER CAPITAL	\$30,394	\$41,339	\$41,417	\$30,316
LENNARD ROAD 3 SEWER CAPITAL	\$31,717	\$41,376	\$38,030	\$35,063
Subtotal	<u>\$81,947,761</u>	<u>\$31,132,479</u>	<u>\$34,871,932</u>	<u>\$78,208,308</u>
<b>Total</b>	<u><b>\$236,530,508</b></u>	<u><b>\$312,381,563</b></u>	<u><b>\$330,751,507</b></u>	<u><b>\$218,160,564</b></u>

Note: Revenue/Sources includes adjustments to prior year's fund balance.

Fund Balance is a term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. The following is an explanation of the major changes in the County's fund balance:

1. Decrease in the General Fund due primarily to decreased Property Tax revenue to Local Government.
2. Decrease in the Transportation Trust Fund reflects timing of capital projects and increases in maintenance costs.
3. Changes in the Capital Projects Funds reflects timing of capital projects.

**GENERAL AND FINE & FORFEITURE FUNDS  
COMBINED RESERVE AS PERCENTAGE OF BUDGET**



**BUDGETS**

FISCAL YEAR	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
GENERAL FUND	\$37,860,802	\$44,166,478	\$47,674,792	\$59,143,687	\$61,384,019	\$74,398,085	\$86,508,364	\$98,495,344	\$125,670,538	\$171,275,380	\$143,231,647
F & F FUND	46,449,736	46,883,236	46,561,751	48,373,203	51,085,172	42,788,017	48,684,712	59,923,233	63,588,975	70,901,480	66,224,103
<b>TOTAL</b>	<b>\$84,310,538</b>	<b>\$91,049,714</b>	<b>\$94,236,543</b>	<b>\$107,516,890</b>	<b>\$112,469,191</b>	<b>\$117,186,102</b>	<b>\$135,193,076</b>	<b>\$158,418,577</b>	<b>\$189,259,513</b>	<b>\$242,176,860</b>	<b>\$209,455,750</b>

**RESERVES**

GENERAL FUND	\$6,148,396	\$7,706,684	\$13,335,539	\$9,588,604	\$8,676,329	\$8,405,990	\$892,050	\$5,183,826	\$14,376,342	\$26,906,783	\$22,312,847
F & F FUND	5,700,629	1,186,600	1,358,159	327,308	1,375	24,016	2,816,001	7,254,633	255,686	5,534,032	620,962
COMBINED	11,849,025	8,893,284	14,693,698	9,915,912	8,677,704	8,430,006	3,708,051	12,438,459	14,632,028	32,440,815	22,933,809
FPL EARMARK	0	3,621,437	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$11,849,025</b>	<b>\$5,271,847</b>	<b>\$14,693,698</b>	<b>\$9,915,912</b>	<b>\$8,677,704</b>	<b>\$8,430,006</b>	<b>\$3,708,051</b>	<b>\$12,438,459</b>	<b>\$14,632,028</b>	<b>\$32,440,815</b>	<b>\$22,933,809</b>

FISCAL YEAR	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
RESERVE %	14.05%	5.79%	15.59%	9.22%	7.72%	7.19%	2.74%	7.85%	7.73%	13.40%	10.95%

**NOTE:** Both the General Fund and the Fine & Forfeiture Fund do not include sub funds and grants.

The General and Fine & Forfeiture Funds are two major operating funds for the County. The reserves for these funds serve as the contingency reserves for all general county operations, and also mitigate the yearly impact of anticipated inflation adjustments.

For fiscal year 2000, the reserve level is net of the amount set aside (restricted) to offset the potential non-payment of contested taxes by Florida Power and Light. Upon settling the dispute with FP&L and at the Board's direction, staff established acceptable reserve levels in fiscal years 1999 and 2001.

From fiscal years 2002 through 2004, the General Fund's reserve and the Fine & Forfeiture Fund's reserve run parallel to each other. This is seen in the chart above where the Percent of Budget bars steadily declines for those three years. Listed in the chart above for "Reserve %", the combined reserves declined from 9.22% in 2002 to 7.72% in 2003, and then declined again to 7.19% in 2004.

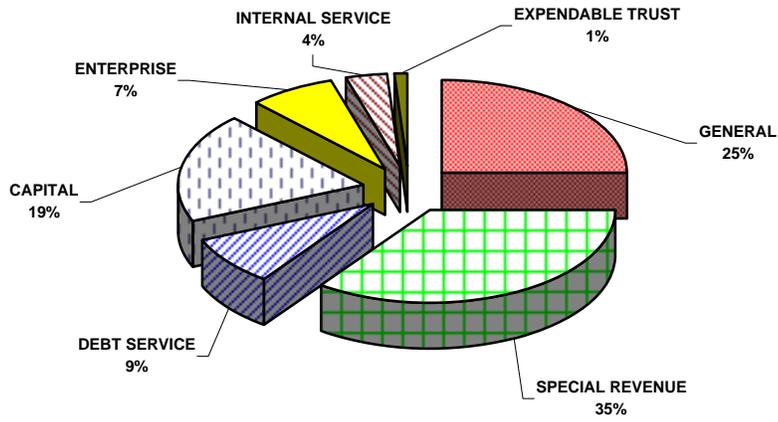
Due to the large volume of hurricane related expenditures in fiscal year 2005, there was a polarized shift between the two funds that caused the General Fund's reserve to sharply decrease by \$7,513,940 (-89.39%) to \$892,050, while the Fine & Forfeiture Fund's reserve to radically increase by 11,625.52% from \$24,016 to \$2,816,001. As a result of this shift, the total of Combined Reserves reduced by \$4,721,955 (-56.01%) from \$8,430,006 to \$3,708,051.

Looking at fiscal year 2006, the General Fund's reserve increased by \$4,291,776 (481.11%) to \$5,183,826, while the Fine & Forfeiture Fund's reserve increased by \$4,438,632 (157.62%) to \$7,254,633. Both funds contributed to a combined increase of \$8,730,408 (235.44%) as a result of the following three events: the reclassification of Clerk fees from the General Fund to the Fine & Forfeiture Fund, the accumulation of unspent Article V budgets, and for the rebuilding of County reserves, including emergency reserves.

In fiscal year 2007, the General Fund's reserve increased by \$9,192,516 (177.33%) to \$14,376,342 because of the County's plan to continue rebuilding reserves. The Fine & Forfeiture Fund's reserve decreased by \$6,998,947 (-96.48%) to \$255,686 due to fiscal year 2006 experiencing an excess of non-recurring funds that were placed into reserves. Even though a second polarized shift occurs between the two funds, the total of Combined Reserves resulted in a 17.64% increase from \$12,438,459 to \$14,632,028, with the reserve as a percent of budget "Reserve %" listed in the chart above, shows a decline of .12% from fiscal years 2006 to 2007.

As part of the County's Hurricane Recovery Plan for fiscal year 2008, and the County's preparation for the impact of revenue reduction in fiscal years 2008, 2009, and 2010, (as a result from the passing of the Florida property-tax amendment) the total Combined Reserves is projected to increase by \$17,808,787 (1,217.11%) to \$32,440,815 in fiscal year 2008. For fiscal year 2009, a downward trend is projected to begin with the total Combined Reserves decreasing by \$9,507,006 (-29.31%) to \$22,933,809 in fiscal year 2009.

## TOTAL BUDGET BY FUND TYPE



**ALL FUNDS:**

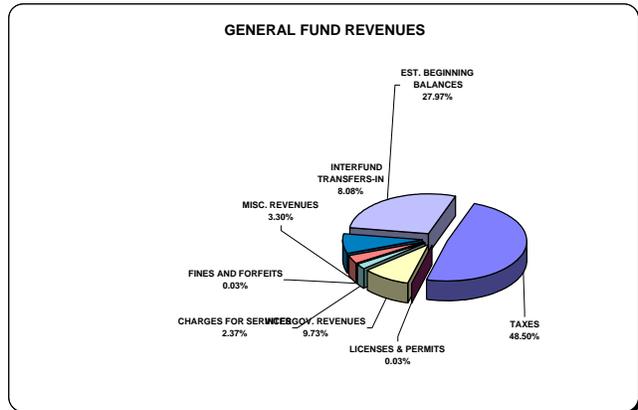
GENERAL	160,352,086
SPECIAL REVENUE	225,497,009
DEBT SERVICE	54,916,987
CAPITAL	123,280,489
ENTERPRISE	47,315,449
INTERNAL SERVICE	23,727,468
EXPENDABLE TRUST	<u>6,858,708</u>

<b>TOTAL</b>	<b><u>641,948,196</u></b>
--------------	---------------------------

**GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION**

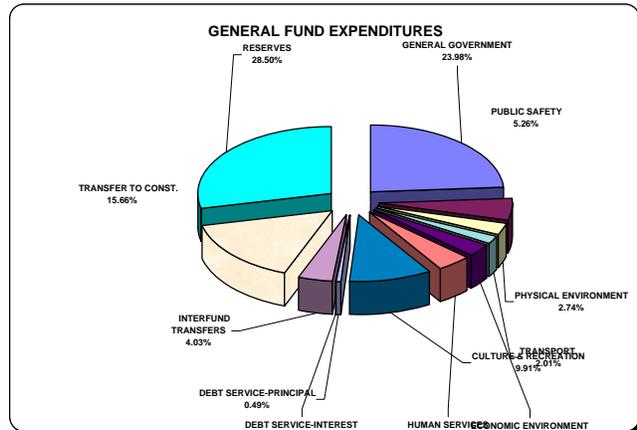
**GENERAL FUND REVENUES BY SOURCE**

TAXES	80,043,005
LICENSES & PERMITS	45,500
INTERGOV. REVENUES	16,063,711
CHARGES FOR SERVICES	3,909,564
FINES AND FORFEITS	48,000
MISC. REVENUES	5,451,129
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	13,329,207
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-4,699,961
EST. BEGINNING BALANCES	46,161,931
<b>TOTAL</b>	<b>160,352,086</b>



**GENERAL FUND EXPENDITURES BY FUNCTION**

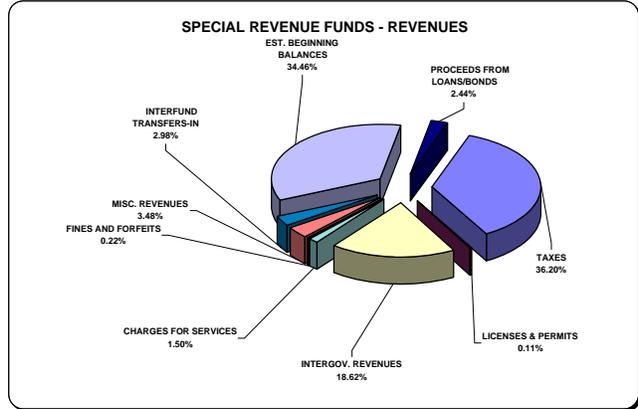
GENERAL GOVERNMENT	38,454,125
PUBLIC SAFETY	8,427,341
PHYSICAL ENVIRONMENT	4,388,754
TRANSPORT.	3,227,157
ECONOMIC ENVIRONMENT	4,686,914
HUMAN SERVICES	6,940,031
CULTURE & RECREATION	15,898,906
DEBT SERVICE-PRINCIPAL	780,979
DEBT SERVICE-INTEREST & FEES	260,690
<b>OTHER FINANCING USES</b>	
INTERFUND TRANSFERS	6,465,461
TRANSFER TO CONST.	25,117,166
RESERVES	45,704,562
<b>TOTAL</b>	<b>160,352,086</b>



**SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION**

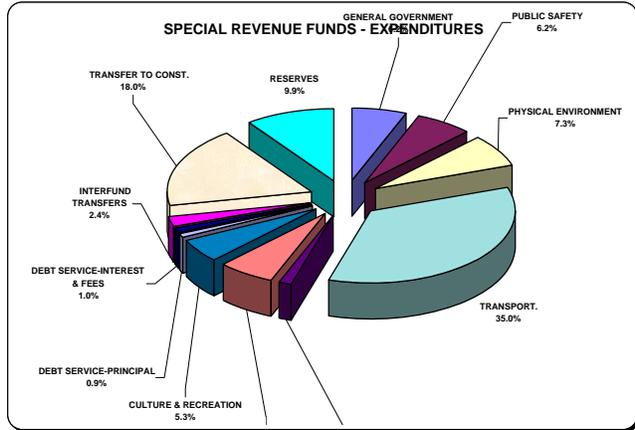
**SPECIAL REVENUE FUNDS REVENUES BY SOURCE**

TAXES	83,320,726
LICENSES & PERMITS	247,000
INTERGOV. REVENUES	42,851,317
CHARGES FOR SERVICES	3,446,794
FINES AND FORFEITS	502,738
MISC. REVENUES	8,019,627
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	6,850,056
PROCEEDS FROM LOANS/BONDS	5,622,283
INTERNAL SERVICES	0
<b>LESS 5%</b>	<b>-4,697,877</b>
<b>EST. BEGINNING BALANCES</b>	<b>79,334,345</b>
<b>TOTAL</b>	<b>225,497,009</b>



**SPECIAL REVENUE FUNDS EXPENDITURES BY FUNCTION**

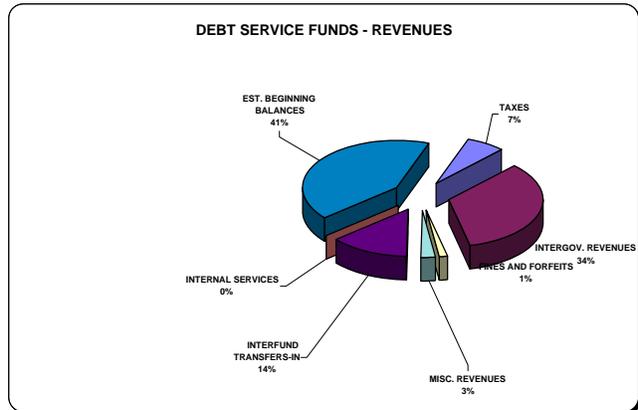
GENERAL GOVERNMENT	13,956,372
PUBLIC SAFETY	14,013,699
PHYSICAL ENVIRONMENT	16,559,301
TRANSPORT.	78,935,777
ECONOMIC ENVIRONMENT	3,056,265
HUMAN SERVICES	14,272,895
CULTURE & RECREATION	11,876,971
DEBT SERVICE-PRINCIPAL	2,132,136
DEBT SERVICE-INTEREST & FEES	2,282,883
<b>OTHER FINANCING USES</b>	
INTERFUND TRANSFERS	5,320,977
TRANSFER TO CONST.	40,667,633
<b>RESERVES</b>	<b>22,422,100</b>
<b>TOTAL</b>	<b>225,497,009</b>



**DEBT SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION**

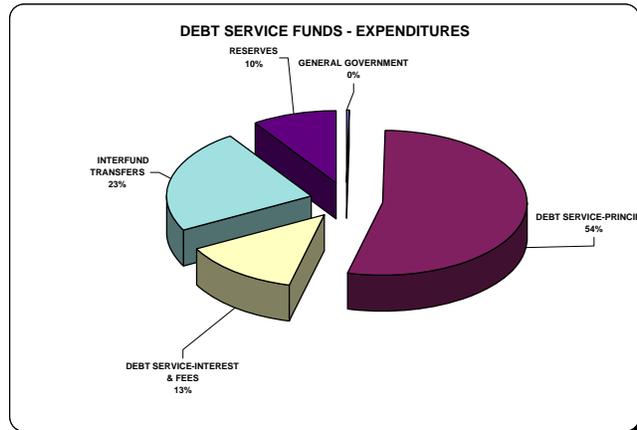
**DEBT SERVICE FUNDS REVENUES BY SOURCE**

TAXES	2,290,384
LICENSES & PERMITS	0
INTERGOV. REVENUES	11,905,627
CHARGES FOR SERVICES	0
FINES AND FORFEITS	414,145
MISC. REVENUES	871,033
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	4,728,235
PROCEEDS FROM LOANS/BONDS	21,037,308
INTERNAL SERVICES	0
LESS 5%	-785,725
EST. BEGINNING BALANCES	14,455,980
<b>TOTAL</b>	<b>54,916,987</b>



**DEBT SERVICE FUNDS EXPENDITURES BY FUNCTION**

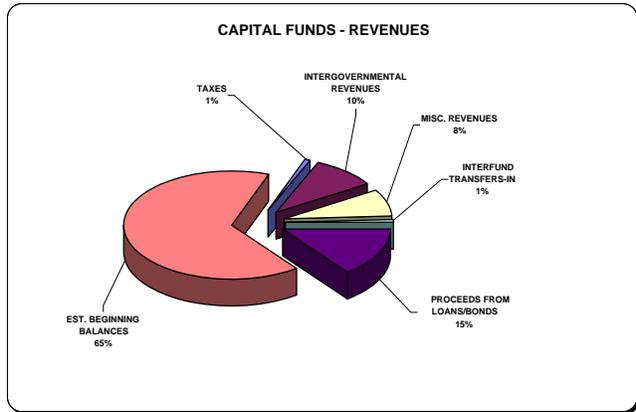
GENERAL GOVERNMENT	141,429
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORT.	28,159
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	100
DEBT SERVICE-PRINCIPAL	29,480,771
DEBT SERVICE-INTEREST & FEES	7,342,559
<b>OTHER FINANCING USES</b>	
INTERFUND TRANSFERS	12,673,207
TRANSFER TO CONSTITUTIONAL OFFICERS	-
RESERVES	5,250,762
<b>TOTAL</b>	<b>54,916,987</b>



**CAPITAL FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION**

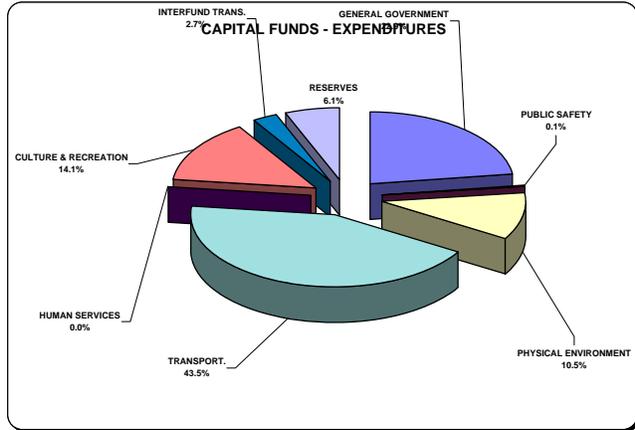
**CAPITAL FUNDS REVENUES BY SOURCE**

TAXES	1,100,000
LICENSES & PERMITS	0
INTERGOVERNMENTAL REVENUES	11,466,021
CHARGES FOR SERVICES	4,464,385
FINES AND FORFEITS	0
MISC. REVENUES	9,714,208
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	925,000
PROCEEDS FROM LOANS/BONDS	17,633,435
INTERNAL SERVICES	0
<b>LESS 5%</b>	<b>-230,868</b>
<b>EST. BEGINNING BALANCES</b>	<b>78,208,308</b>
<b>TOTAL</b>	<b>123,280,489</b>



**CAPITAL FUNDS EXPENDITURES BY FUNCTION**

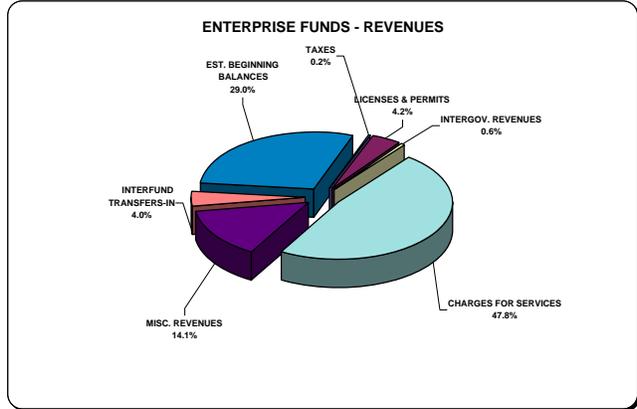
GENERAL GOVERNMENT	28,022,833
PUBLIC SAFETY	158,028
PHYSICAL ENVIRONMENT	12,885,971
TRANSPORT.	53,192,573
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	17,265,967
DEBT SERVICE-PRINCIPAL	173,058
DEBT SERVICE-INTEREST & FEES	773,101
<b>OTHER FINANCING USES</b>	
INTERFUND TRANS.	3,317,771
TRANSFER TO CONST.	-
<b>RESERVES</b>	<b>7,491,187</b>
<b>TOTAL</b>	<b>123,280,489</b>



**ENTERPRISE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION**

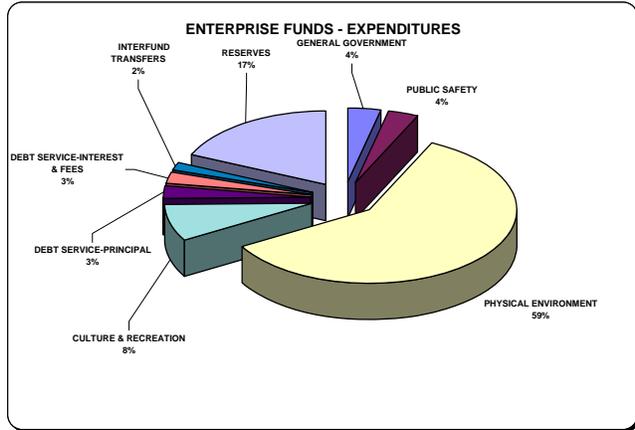
**ENTERPRISE FUNDS REVENUES BY SOURCE**

TAXES	110,000
LICENSES & PERMITS	1,979,000
INTERGOV. REVENUES	270,030
CHARGES FOR SERVICES	22,737,247
FINES AND FORFEITS	1,200
MISC. REVENUES	6,720,666
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	1,922,085
PROCEEDS FROM LOANS/BONDS	1,222,000
INTERNAL SERVICES	0
<b>LESS 5%</b>	<b>-1,430,823</b>
<b>EST. BEGINNING BALANCES</b>	<b>13,784,044</b>
<b>TOTAL</b>	<b>47,315,449</b>



**ENTERPRISE FUNDS EXPENDITURES BY FUNCTION**

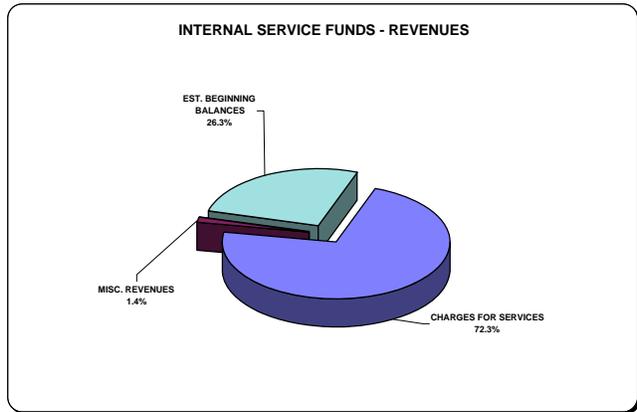
GENERAL GOVERNMENT	1,659,387
PUBLIC SAFETY	1,687,770
PHYSICAL ENVIRONMENT	28,160,574
TRANSPORTATION	0
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	3,903,801
DEBT SERVICE-PRINCIPAL	1,209,626
DEBT SERVICE-INTEREST & FEES	1,244,232
<b>OTHER FINANCING USES</b>	
INTERFUND TRANSFERS	835,653
TRANSFER TO CONST.	-
<b>RESERVES</b>	<b>8,614,406</b>
<b>TOTAL</b>	<b>47,315,449</b>



**INTERNAL SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION**

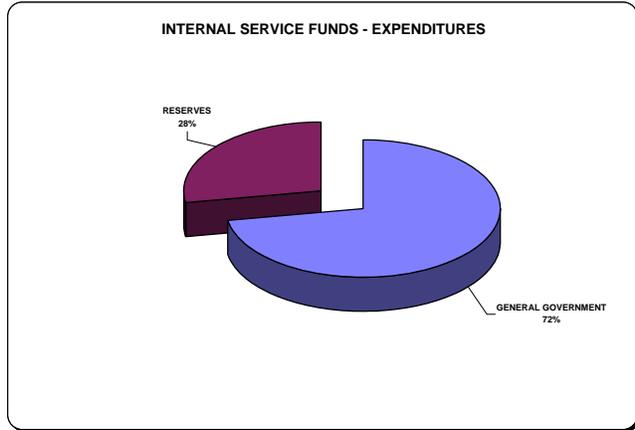
**INTERNAL SERVICE FUNDS REVENUES BY SOURCE**

TAXES	0
LICENSES & PERMITS	0
INTERGOV. REVENUES	0
CHARGES FOR SERVICES	17,289,189
FINES AND FORFEITS	0
MISC. REVENUES	323,514
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	0
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-185,235
<b>EST. BEGINNING BALANCES</b>	<b>6,300,000</b>
<b>TOTAL</b>	<b>23,727,468</b>



**INTERNAL SERVICE FUNDS EXPENDITURES BY FUNCTION**

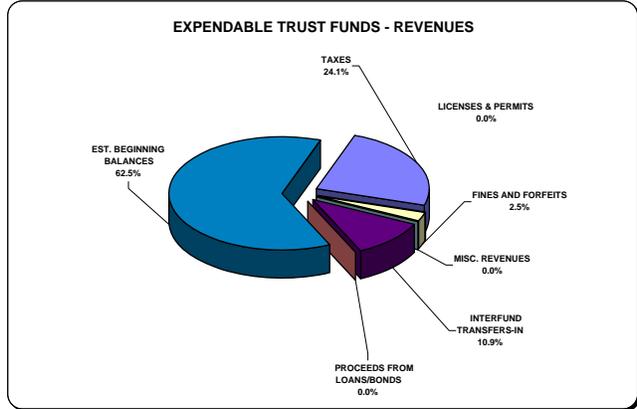
GENERAL GOVERNMENT	17,136,394
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORTATION	0
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	0
DEBT SERVICE-PRINCIPAL	0
DEBT SERVICE-INTEREST & FEES	-
<b>OTHER FINANCING USES</b>	
INTERFUND TRANSFERS	0
TRANSFER TO CONST.	-
<b>RESERVES</b>	<b>6,591,074</b>
<b>TOTAL</b>	<b>23,727,468</b>



**EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION**

**EXPENDABLE TRUST FUNDS REVENUES BY SOURCE**

TAXES	1,420,000
LICENSES & PERMITS	0
INTERGOV. REVENUES	876,243
CHARGES FOR SERVICES	213,643
FINES AND FORFEITS	150,000
MISC. REVENUES	0
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	640,085
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	<u>-129,392</u>
EST. BEGINNING BALANCES	<u>3,688,129</u>
<b>TOTAL</b>	<b>6,858,708</b>



**EXPENDABLE TRUST FUNDS EXPENDITURES BY FUNCTION**

GENERAL GOVERNMENT	123,801
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORT.	2,246
ECONOMIC ENVIRONMENT	463,474
HUMAN SERVICES	67,350
CULTURE & RECREATION	1,122,284
DEBT SERVICE-PRINCIPAL	87,049
DEBT SERVICE-INTEREST & FEES	488,209
<b>OTHER FINANCING USES</b>	
INTERFUND TRANSFERS	1,170,705
TRANSFER TO CONST.	-
RESERVES	<u>3,333,590</u>
<b>TOTAL</b>	<b>6,858,708</b>

