

**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
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FUND	FL STATUTE	SOURCES AND USES
<u>GENERAL FUND</u>		
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
<u>SPECIAL REVENUE FUNDS</u>		
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

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FUND	FL STATUTE	SOURCES AND USES
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
<u>DEBT SERVICE FUNDS</u>		
201-295 INTEREST & SINKING FUNDS	129.02 (5) F.S.	REV: Ad Valorem Taxes, State Revenue Sharing, Special Assessments EXP: Debt Service on Bonds
<u>CAPITAL PROJECT FUNDS</u>		
301 S. COUNTY REGIONAL STADIUM	129.02 (4) F.S.	REV: Bond Proceeds, Donations EXP: South County Annex

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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

ENTERPRISE FUNDS

401-402 S.L.C. LANDFILL	129.02 (4) F.S.	REV: Landfill fees, Garbage Franchise, Grants EXP: Landfill operations, capital, reserves, debt service
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FUND	FL STATUTE	SOURCES AND USES
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)
<u>INTERNAL SERVICE FUNDS</u>		
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

Fund #	Fund Name	Amended 06 Budget	Amended 07 Budget	FY 07 Actual	Amended 08 Budget	Adopted 09 Budget	FY 09 Increase	% Inc.
001	General Fund	115,381,880	157,505,367	99,093,350	196,435,244	167,631,982	-28,803,262	-14.7%
101	Transportation Trust Fund	86,578,161	84,524,100	35,006,748	67,214,693	59,617,638	-7,597,055	-11.3%
102	Unincorporated Services Fund	5,921,666	7,591,247	5,621,014	7,910,394	7,261,958	-648,436	-8.2%
102001	Drainage Maintenance MSTU	12,101,381	13,931,756	4,496,632	16,957,165	14,627,488	-2,329,677	-13.7%
103	Law Enforcement MSTU	2,571,755	2,867,512	2,820,417	3,670,828	3,318,957	-351,871	-9.6%
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	73,966,305	-5,928,036	-7.4%
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	16,532	-2,591	-13.5%
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	19,308	-3,630	-15.8%
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	27,911,775	13,759,873	-14,151,902	-50.7%
130	SLC Public Transit MSTU	2,255,378	3,810,543	2,047,800	3,870,789	3,570,569	-300,220	-7.8%
132	Twin Oaks Trail Access MSBU Fund	13	0	0	0	0	0	n/a
136	Meadowood MSTU	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	24,252,593	21,551,538	-2,701,055	-11.1%
140001	Port Fund	4,397,995	3,843,289	999,251	8,276,434	9,030,938	754,504	9.1%
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	8,443,621	7,939,361	-504,260	-6.0%
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 Fund	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	9,032,378	666,901	8.0%
185	Housing Assistance SHIP Program	9,576,343	2,416,447	693,150	1,621,683	881,670	-740,013	-45.6%
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	5,806,963	-2,866,563	-33.0%
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

Fund #	Fund Name	Amended 06 Budget	Amended 07 Budget	FY 07 Actual	Amended 08 Budget	Adopted 09 Budget	FY 09 Increase	% Inc.
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	13,531,448	-970,091	-6.7%
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	5,409,604	-625,680	-10.4%
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	21,972,308	111,825	0.5%
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	2,951,206	-630,657	-17.6%
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%
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	21,410,505	-962,263	-4.3%
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	41,454,804	26,818,476	-14,636,328	-35.3%
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	28,396,883	-3,141,900	-10.0%
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	15,885,977	-3,719,035	-19.0%
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	42,763	-30,654	-41.8%
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	23,177,674	-7,337,705	-24.0%
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	3,311,897	731,188	28.3%
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	2,634,039	-46,500	-1.7%
471	No County Utility District-Operatin	5,734,786	6,006,252	5,083,139	7,500,245	7,414,209	-86,036	-1.1%
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	4,719,001	-852,107	-15.3%
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%
620	Law Enforcement Trust Fund	424,721	486,311	246,354	341,323	705,180	363,857	106.6%

St. Lucie County Budget Summary Report
by Fund

Fund #	Fund Name	Amended 06 Budget	Amended 07 Budget	FY 07 Actual	Amended 08 Budget	Adopted 09 Budget	FY 09 Increase	% Inc.
625	Law Library	385,905	490,438	0	477,558	367,539	-110,019	-23.0%
655	Insurance Agency Fund	0	0	0	0	0	0	n/a
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%
669	Lake Drive MSBU	0	0	0	0	6,054	6,054	n/a
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%
Grand Total		552,584,794	699,054,755	355,231,825	764,686,596	654,275,936	-110,410,660	-14.4%

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

	GENERAL FUND			FINE AND FORFEITURE			TRANSPORTATION TRUST		
	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Adopted Budget	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Adopted Budget	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	32,103,080	24,571,296	53,160,506	18,632,337	16,446,409	13,598,204	9,611,063	44,126,048	34,288,252
TAXES	100,896,955	109,645,451	78,277,773	55,616,652	49,502,891	55,146,624	7,026,070	7,798,784	4,276,331
LICENSES & PERMITS	32,817	60,500	1,810,732				20,365	30,000	2,270,000
INTERGOVERNMENTAL REVENUES	10,880,842	24,701,789	16,513,332	1,490,195	1,670,604	1,482,517	11,120,390	16,632,476	15,265,412
CHARGES FOR SERVICES	1,588,137	3,746,124	3,994,264	2,212,711	1,866,831	1,643,763	62,836		60,000
FINES AND FORFEITS	54,565	47,000	48,000	386,608	190,065	291,583			
MISCELLANEOUS REVENUES	8,906,751	5,278,769	6,456,129	2,172,761	688,223	1,054,706	6,002,348	4,876,839	3,197,115
OTHER FINANCING SOURCES									1,000,000
INTERFUND TRANSFERS-IN	6,055,924	8,211,559	12,071,207	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
TOTAL EST. REVENUE SOURCES	160,519,071	170,327,251	167,631,982	84,095,735	71,536,069	73,966,305	31,033,795	73,682,836	59,617,638
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	26,392,132	37,114,314	40,776,717	3,554,025	4,706,086	5,253,023	2,118,359	2,149,934	2,177,934
PUBLIC SAFETY	3,491,661	7,921,678	8,554,842	9,630,344	12,639,544	11,785,470			
PHYSICAL ENVIRONMENT	2,867,801	5,109,101	4,100,310						
TRANSPORTATION	2,175,006	5,301,453	3,227,157				32,520,226	52,025,764	52,499,563
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	6,983,291	2,879,480	3,815,259	3,706,937			
CULTURE & RECREATION	16,469,402	21,421,721	16,107,282	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		
TOTAL EXPENDITURES/EXPENSES	64,152,612	91,941,372	85,478,182	22,963,013	29,897,587	28,858,912	34,642,208	54,175,698	54,677,497
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	12,233,972	14,954,797	6,512,284	1,172,465	1,140,402	1,094,539	364,540	40,938	40,938
TRANSFER TO CONST. OFFICERS	22,706,767	24,831,951	25,075,991	36,946,841	37,881,723	40,667,633			
TOTAL EXPENDITURES & USES	99,093,351	131,728,120	117,066,457	61,082,319	68,919,712	70,621,084	35,006,748	54,216,636	54,718,435
ESTIMATED ENDING BALANCE*	61,425,720	38,599,131	50,565,525	23,013,416	2,616,357	3,345,221	-3,972,953	19,466,200	4,899,203
TOTAL EXPENDITURES, USES	160,519,071	170,327,251	167,631,982	84,095,735	71,536,069	73,966,305	31,033,795	73,682,836	59,617,638

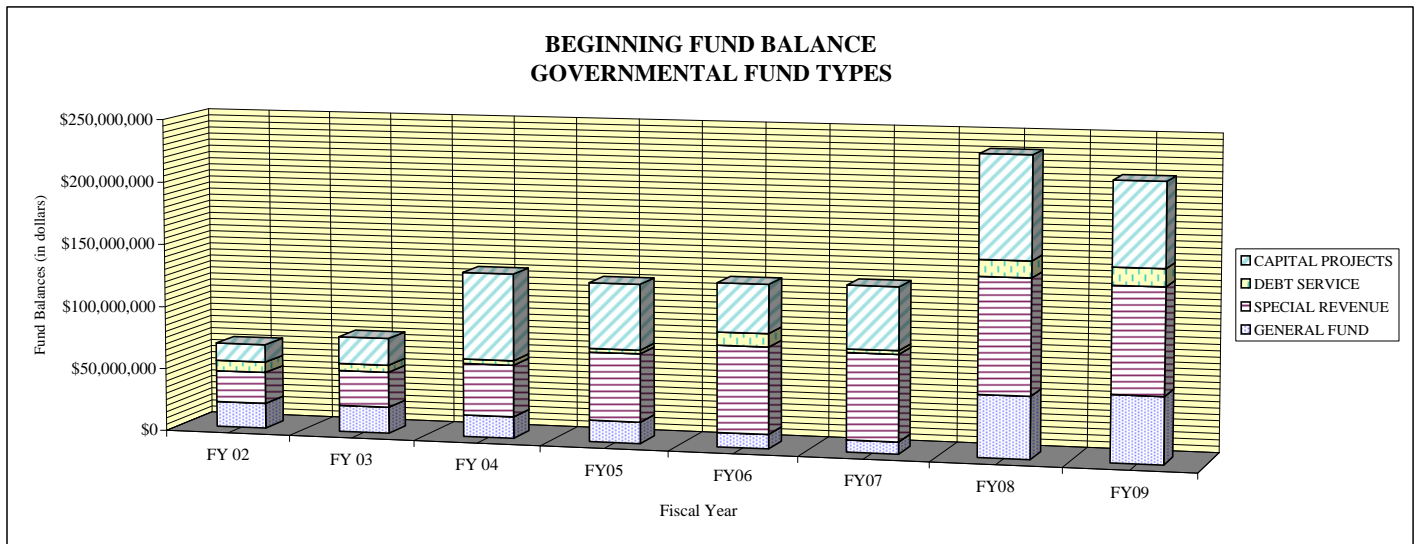
*The estimated ending fund balance includes money in budgeted in reserves. We expect that a portion of the money budgeted for other expense items will not be spent during the year.

**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 Adopted Budget	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Adopted Budget	FY 2007 Actual	FY 2008 Adopted Budget	FY 2009 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	2,185,863	2,801,009	3,627,398	132,268,777	149,134,226	140,517,195	194,801,120	237,078,988	245,191,555
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	166,354,451
LICENSES & PERMITS				2,493,215	2,981,000	2,931,652	2,546,397	3,071,500	7,012,384
INTERGOVERNMENTAL REVENUES	584,862	161,500	80,000	24,953,742	47,129,319	60,123,577	49,030,031	90,295,688	93,464,838
CHARGES FOR SERVICES				43,353,367	50,376,859	46,652,908	47,217,051	55,989,814	52,350,935
FINES AND FORFEITS				1,211,704	966,018	888,018	1,652,877	1,203,083	1,227,601
MISCELLANEOUS REVENUES	331,331	120,000	162,242	27,285,336	17,245,300	14,709,498	44,698,527	28,209,131	25,579,690
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	-162,560			15,091,229	21,763,186	10,683,038	21,709,787	34,816,243	26,150,618
PROCEEDS FROM LOANS/BONDS				45,166,109	47,101,623	47,949,616	45,216,109	47,101,623	47,949,616
INTERNAL SERVICES & OTHER				163,829	155,426	154,432	163,829	155,426	154,432
LESS 5%		-261,648	-214,604		-4,240,129	-3,858,682	0	-13,888,777	-12,160,184
TOTAL EST. REVENUE SOURCES	8,007,493	7,933,821	7,974,361	321,639,949	363,085,366	345,085,650	605,296,043	686,565,343	654,275,936
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	345,933	411,096	401,878	35,999,558	54,907,058	48,071,468	68,410,007	99,288,488	96,681,020
PUBLIC SAFETY				5,765,193	5,396,836	4,131,725	18,887,198	25,958,058	24,472,037
PHYSICAL ENVIRONMENT				30,148,783	48,290,804	58,762,991	33,016,584	53,399,905	62,863,301
TRANSPORTATION				24,423,552	51,127,127	83,478,191	59,118,784	108,454,344	139,204,911
ECONOMIC ENVIRONMENT				1,189,210	1,581,056	1,345,144	8,016,454	9,629,547	8,382,058
HUMAN SERV. & COURT RELATED	4,683,262	5,111,612	3,531,121	3,393,359	8,828,135	8,346,274	18,815,256	27,061,374	22,567,623
CULTURE & RECREATION				22,602,766	27,729,029	29,201,240	43,366,580	54,761,540	50,654,087
DEBT SERVICE-PRINCIPAL				7,158,096	26,216,981	32,863,087	7,738,312	26,942,350	33,975,619
DEBT SERVICE-INTEREST & FEES				7,662,582	10,251,491	12,073,208	7,760,952	10,370,276	12,420,262
TOTAL EXPENDITURES/EXPENSES	5,029,195	5,522,708	3,932,999	138,343,099	234,328,517	278,273,328	265,130,127	415,865,882	451,220,918
OTHER FINANCING USES									
INTERFUND TRANS & OTHER				16,677,112	20,546,721	21,545,770	30,448,089	36,682,858	29,193,531
TRANSFER TO CONST. OFFICERS				0			59,653,608	62,713,674	65,743,624
TOTAL EXPENDITURES & USES	5,029,195	5,522,708	3,932,999	155,020,211	254,875,238	299,819,098	355,231,824	515,262,414	546,158,073
ESTIMATED ENDING BALANCE*	2,978,298	2,411,113	4,041,362	166,619,738	108,210,128	45,266,552	250,064,219	171,302,929	108,117,863
TOTAL EXPENDITURES, USES	8,007,493	7,933,821	7,974,361	321,639,949	363,085,366	345,085,650	605,296,043	686,565,343	654,275,936

*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 ACTUAL	FY 03 ACTUAL	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 ACTUAL	FY 08 ACTUAL	FY 09 PROJECTED
GOVERNMENTAL FUNDS								
GENERAL FUND	\$20,188,732	\$20,910,945	\$17,221,958	\$17,033,027	\$11,412,211	\$9,651,614	\$49,274,413	\$53,160,506
SPECIAL REVENUE	25,045,666	28,196,978	41,381,748	54,296,946	69,007,667	68,633,733	92,045,890	84,588,748
DEBT SERVICE	8,432,250	5,693,247	3,624,868	3,010,746	10,538,490	2,939,119	13,262,444	14,005,980
CAPITAL PROJECTS	14,020,844	21,510,617	69,147,480	52,191,845	38,869,562	49,969,329	81,947,761	67,016,342
TOTAL	\$67,687,492	\$76,311,787	\$131,376,054	\$126,532,564	\$129,827,930	\$131,193,795	\$236,530,508	\$218,771,576

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 increase by \$3,886,093 (7.89%) to \$53,160,506.

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 by -8.10% to \$84,588,748.

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 \$743,536 (5.61%) to \$14,005,980 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 by -18.22% to \$67,016,342.

Estimated Changes in Fund Balance

Fund Name	10/1/2007 Beginning Fund Bal	Revenues/ Sources	Expenses/ Uses	9/30/2008 Ending Fund Bal	Revenues/ Sources	Expenses/ Uses	9/30/2009 Ending Fund Bal
GENERAL FUND							
GENERAL FUND	\$49,274,413	\$130,350,000	\$126,463,907	\$53,160,506	\$105,259,926	\$100,440,158	\$57,980,274
Subtotal	\$49,274,413	\$130,350,000	\$126,463,907	\$53,160,506	\$105,259,926	\$100,440,158	\$57,980,274
SPECIAL REVENUE FUNDS							
TRANSPORTATION TRUST FUND	\$37,690,689	\$15,676,299	\$19,078,736	\$34,288,252	\$14,891,929	\$24,671,693	\$24,508,488
UNINCORPORATED SERVICES FUND	\$9,666,124	\$12,434,555	\$13,407,868	\$8,692,811	\$9,242,710	\$9,726,613	\$8,208,908
LAW ENFORCEMENT MSTU	\$489,595	\$3,241,902	\$3,188,425	\$543,072	\$2,886,178	\$2,821,694	\$607,556
GRANTS AND DONATIONS FUND	\$402,341	\$185,420	\$154,765	\$432,996	\$534,253	\$507,070	\$460,179
LIBRARY SPECIAL GRANTS FUND	\$68,677	\$171,528	\$220,205	\$20,000	\$166,974	\$162,550	\$24,424
FINE AND FORFEITURE FUND	\$23,027,976	\$56,600,000	\$66,029,772	\$13,598,204	\$62,005,655	\$63,170,897	\$12,432,963
DRUG ABUSE FUND	\$63,034	\$44,110	\$68,471	\$38,673	\$33,284	\$26,328	\$45,629
RIVER PARK I FUND	\$26,978	\$35,562	\$36,540	\$26,000	\$27,308	\$38,134	\$15,174
RIVER PARK II FUND	\$4,893	\$7,650	\$8,681	\$3,862	\$6,325	\$8,694	\$1,493
HARMONY HEIGHTS 3 FUND	\$2,278	\$3,564	\$4,019	\$1,823	\$2,872	\$4,047	\$648
HARMONY HEIGHTS 4 FUND	\$4,708	\$6,508	\$7,561	\$3,655	\$4,965	\$7,367	\$1,254
SHERATON PLAZA FUND	\$6,933	\$7,137	\$9,070	\$5,000	\$5,801	\$8,573	\$2,228
SUNLAND GARDENS FUND	\$5,995	\$8,695	\$8,690	\$6,000	\$6,767	\$8,779	\$3,988
SUNRISE PARK FUND	\$1,842	\$2,919	\$3,261	\$1,500	\$2,433	\$2,769	\$1,164
PARADISE PARK	\$7,687	\$11,715	\$11,402	\$8,000	\$9,345	\$11,671	\$5,674
HOLIDAY PINES FUND	\$7,776	\$12,857	\$12,633	\$8,000	\$10,216	\$13,113	\$5,104
THE GROVE FUND	\$2,226	\$3,545	\$3,771	\$2,000	\$2,416	\$3,182	\$1,234
BLAKELY SUBDIVISION FUND	\$1,301	\$2,384	\$2,185	\$1,500	\$2,009	\$2,013	\$1,496
INDIAN RIVER ESTATES FUND	\$8,127	\$14,899	\$14,026	\$9,000	\$10,668	\$14,674	\$4,995
QUEENS COVE LIGHTING DISTRICT	\$1,898	\$4,462	\$5,374	\$986	\$5,202	\$5,830	\$358
SOUTHERN OAK ESTATES LIGHTING	\$1,912	\$2,919	\$2,831	\$2,000	\$2,502	\$2,446	\$2,057
PINE HOLLOW STREET LIGHTING MSTU	\$3,115	\$4,479	\$5,594	\$2,000	\$3,662	\$4,748	\$914
KINGS HWY IND. PARK LIGHTING	\$5,311	\$5,048	\$5,159	\$5,200	\$4,705	\$7,363	\$2,543
PARKS MSTU	\$2,908,815	\$18,886,906	\$18,595,569	\$3,200,152	\$5,011,864	\$4,577,224	\$3,634,792
SLC PUBLIC TRANSIT MSTU	\$787,283	\$2,303,860	\$1,387,279	\$1,703,864	\$1,303,805	\$1,793,389	\$1,214,281
MONTE CARLO LIGHTING MSTU #4	\$16,955	\$22,378	\$24,333	\$15,000	\$17,723	\$20,588	\$12,134
PALM LAKE GARDENS MSTU FUND	\$2,898	\$4,880	\$4,778	\$3,000	\$3,984	\$4,050	\$2,934
PALM GROVE FUND	\$7,265	\$11,052	\$11,317	\$7,000	\$7,076	\$10,808	\$3,267
PORT AND AIRPORT	\$5,249,068	\$12,030,310	\$7,699,903	\$9,579,475	\$7,423,390	\$11,914,610	\$5,088,255
PORT MSBU DEVELOPMENT FUND	\$73,730	\$24,350	\$29,759	\$68,321	\$25,699	\$29,291	\$64,729
MOSQUITO CONTROL FUNDS	\$3,386,551	\$5,219,443	\$4,978,596	\$3,627,398	\$4,181,040	\$4,206,167	\$3,602,271
MOSQUITO CONTROL STATE FUNDS	\$4,852	\$64,033	\$68,885	\$0	\$36,617	\$34,887	\$1,729
IMPACT FEE COLLECTIONS	\$289,819	\$116,952	\$63,454	\$343,317	\$66,542	\$47,770	\$362,089
RAD	\$90,278	\$356,968	\$381,911	\$65,335	\$337,902	\$327,991	\$75,246
TOURISM DEV - 5TH CENT	\$43,482	\$129,976	\$173,458	\$0	\$149,052	\$124,154	\$24,898
COURT FACILITIES	\$1,165,792	\$553,279	\$603,563	\$1,115,508	\$653,134	\$510,033	\$1,258,608
COURT FACILITIES FUND	\$167,917	\$4,486	\$22,575	\$149,828	\$0	\$0	\$149,828
HOUSING AUTHORITY	\$29,396	\$842	\$5,898	\$24,340	\$1,444	\$8,802	\$16,982
ENVIRONMENTAL LANDS	\$75,868	\$1,941	\$9,012	\$68,797	\$0	\$0	\$68,797
COURT ADMINISTRATOR	\$1,764,385	\$1,657,516	\$1,646,781	\$1,775,120	\$1,088,770	\$994,421	\$1,869,470
EROSION DISTRICT	\$2,999,413	\$2,903,125	\$1,623,712	\$4,278,826	\$2,612,149	\$2,617,992	\$4,272,982
SHIP	\$778,784	\$353,647	\$1,066,886	\$65,545	\$382,989	\$341,069	\$107,465
BOATING IMPROVEMENTS PROJECTS	\$583,085	\$106,875	\$0	\$689,960	\$109,316	\$100,000	\$699,276
BLUEFIELD RANCH IMPROVEMENTS	\$118,838	\$3,175	\$14,585	\$107,428	\$4,376	\$0	\$111,804
FHFC HURRICANE HOUSING REC.	\$0	\$1,947,456	\$1,947,456	\$0	\$1,618,623	\$1,618,622	\$0
Subtotal	\$92,045,890	\$135,191,607	\$142,648,749	\$84,588,748	\$114,903,675	\$130,512,115	\$68,980,308

Estimated Changes in Fund Balance

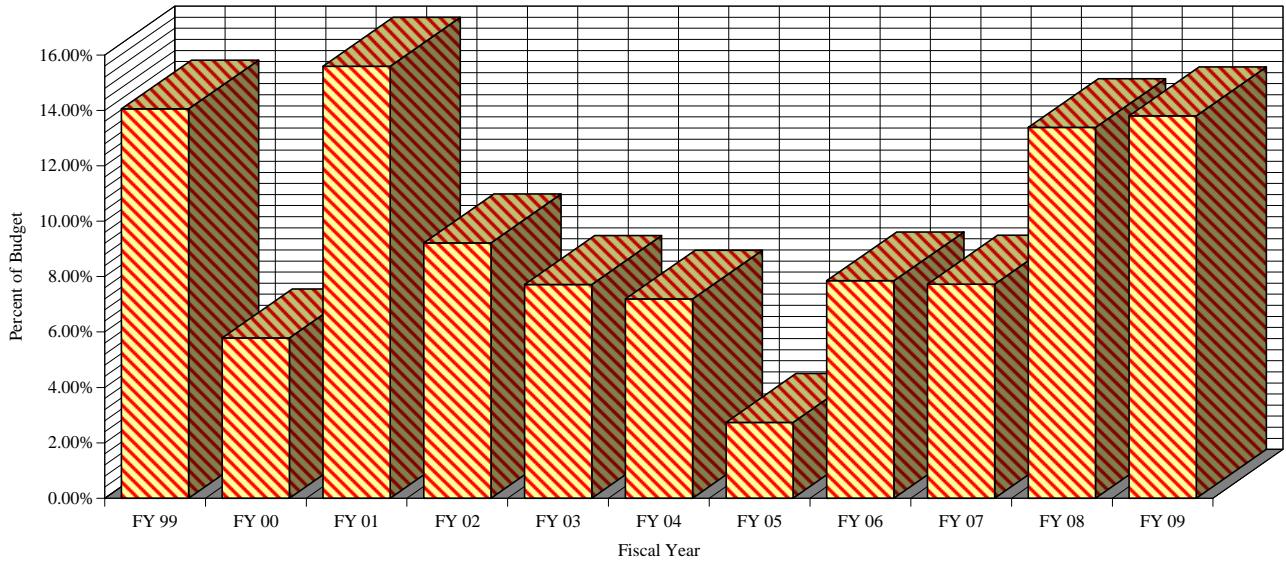
Fund Name	10/1/2007 Beginning Fund Bal	Revenues/ Sources	Expenses/ Uses	9/30/2008 Ending Fund Bal	Revenues/ Sources	Expenses/ Uses	9/30/2009 Ending Fund Bal
DEBT SERVICE FUNDS							
S. COUNTY REGIONAL STADIUM	\$0	\$54,243	\$54,243	\$0	\$54,174	\$53,954	\$219
COMMUNICATION SYSTEM I & S FUND	\$320,233	\$922,657	\$1,020,704	\$222,186	\$964,234	\$951,565	\$234,856
BEACH BOND I & S FUND	\$0	\$1,456	\$1,456	\$0	\$0	\$0	\$0
IMPACT FEES I&S	\$0	\$245,633	\$245,633	\$0	\$264,145	\$260,642	\$3,503
5YR BUILDING BOND I & S FUND	\$5,288,211	\$9,299,938	\$9,196,425	\$5,391,724	\$9,966,810	\$12,220,563	\$3,137,971
COUNTY CAPITAL I&S	\$32,173	\$1,058,039	\$326,896	\$763,316	\$977,175	\$1,301,398	\$439,093
STATE REV SHARING BONDS I&S	\$2,211,204	\$3,496,902	\$3,503,502	\$2,204,604	\$3,747,058	\$4,551,608	\$1,400,054
TRANSPORTATION - I&S	\$2,082,232	\$3,392,390	\$3,247,396	\$2,227,226	\$1,522,110	\$752,906	\$2,996,430
DRIFTWOOD MANOR I&S FUND	\$2,017	\$54	\$2,071	\$0	\$0	\$0	\$0
PORT I&S FUND	\$442,715	\$368,523	\$327,456	\$483,782	\$340,842	\$303,151	\$521,473
CAPITAL PROJECTS I&S	\$11,575	\$816,045	\$827,620	\$0	\$14,726,052	\$14,684,584	\$41,468
TOURISM DVE 4TH CENT I & S FUND	\$1,175,686	\$820,066	\$1,344,383	\$651,369	\$1,006,394	\$934,276	\$723,487
ENVIRONMENTAL LAND I & S FUND	\$1,671,162	\$1,996,497	\$1,632,632	\$2,035,027	\$1,038,977	\$1,555,718	\$1,518,286
RIVER BRANCH I & S FUND	\$25,236	\$19,711	\$18,201	\$26,746	\$17,051	\$12,958	\$30,838
Subtotal	<u>\$13,262,444</u>	<u>\$22,492,154</u>	<u>\$21,748,618</u>	<u>\$14,005,980</u>	<u>\$34,625,023</u>	<u>\$37,583,325</u>	<u>\$11,047,678</u>
CAPITAL PROJECTS FUNDS							
S. COUNTY REGIONAL STADIUM	\$11,409	\$305	\$7,449	\$4,265	\$0	\$0	\$4,265
IMPACT FEE FUNDS	\$15,437,330	\$3,510,211	\$3,894,466	\$15,053,075	\$4,968,032	\$5,692,657	\$14,328,451
COUNTY BUILDING BOND FUND	\$2,112,952	\$57,874	\$63,270	\$2,107,556	\$239,616	\$443,392	\$1,903,780
COUNTY & TRANSP. CAPITAL	\$20,382,379	\$6,724,978	\$16,928,009	\$10,179,348	\$12,352,249	\$10,928,441	\$11,603,157
CTY CAPITAL - ST REV SHARING BOND	\$6,471,077	\$393,673	\$1,576,164	\$5,288,586	\$225,000	\$2,647,067	\$2,866,519
CTY CAPITAL - TRANSPORTATION	\$30,751,283	\$777,092	\$4,758,992	\$26,769,383	\$1,667,435	\$6,875,752	\$21,561,065
LAKWOOD PARK FUND	\$0	\$230	\$230	\$0	\$0	\$0	\$0
PORT DEVELOPMENT CAPITAL FUND	\$246,088	\$6,575	\$29,513	\$223,150	\$0	\$111,146	\$112,004
SPORTS COMPLEX IMPROV FUND	\$79,841	\$240,659	\$240,850	\$79,650	\$558,708	\$183,992	\$454,365
MSBU IN-HOUSE FINANCING PROJECTS	\$772,453	\$61,692	\$64,455	\$769,690	\$146,435	\$1,010,384	-\$94,259
ENVIRONMENTAL LAND CAPITAL	\$4,937,391	\$130,542	\$349,786	\$4,718,147	\$1,046,175	\$3,000,000	\$2,764,322
MSBU INTERIM FINANCING PROJECTS	\$571,457	\$6,809,410	\$5,740,445	\$1,640,422	\$6,842,759	\$6,849,854	\$1,633,327
LENNARD ROAD 1 ROADWAY CAPITAL	\$111,990	\$43,557	\$43,856	\$111,691	\$6,564	\$46,852	\$71,403
LENNARD ROAD 2 WATER CAPITAL	\$30,394	\$41,339	\$41,417	\$30,316	\$1,705	\$7,758	\$24,263
LENNARD ROAD 3 SEWER CAPITAL	\$31,717	\$41,376	\$32,030	\$41,063	\$1,751	\$6,068	\$36,747
Subtotal	<u>\$81,947,761</u>	<u>\$18,839,513</u>	<u>\$33,770,932</u>	<u>\$67,016,342</u>	<u>\$28,056,429</u>	<u>\$37,803,362</u>	<u>\$57,269,409</u>
Total	<u>\$236,530,508</u>	<u>\$306,873,274</u>	<u>\$324,632,206</u>	<u>\$218,771,576</u>	<u>\$282,845,053</u>	<u>\$306,338,959</u>	<u>\$195,277,669</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 Transportation Trust Fund reflects timing of capital projects and increases in maintenance costs.
2. Changes in the Port and Airport Projects Funds reflects timing of capital projects.
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	\$171,280,510	\$150,161,853
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	67,241,034
TOTAL	\$84,310,538	\$91,049,714	\$94,236,543	\$107,516,890	\$112,469,191	\$117,186,102	\$135,193,076	\$158,418,577	\$189,259,513	\$242,181,990	\$217,402,887

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	\$26,891,955	\$28,359,495
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	5,522,159	1,651,783
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	32,414,114	30,011,278
FPL EARMARK	0	3,621,437	0	0	0	0	0	0	0	0	0
TOTAL	\$11,849,025	\$5,271,847	\$14,693,698	\$9,915,912	\$8,677,704	\$8,430,006	\$3,708,051	\$12,438,459	\$14,632,028	\$32,414,114	\$30,011,278

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%	13.38%	13.80%

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.

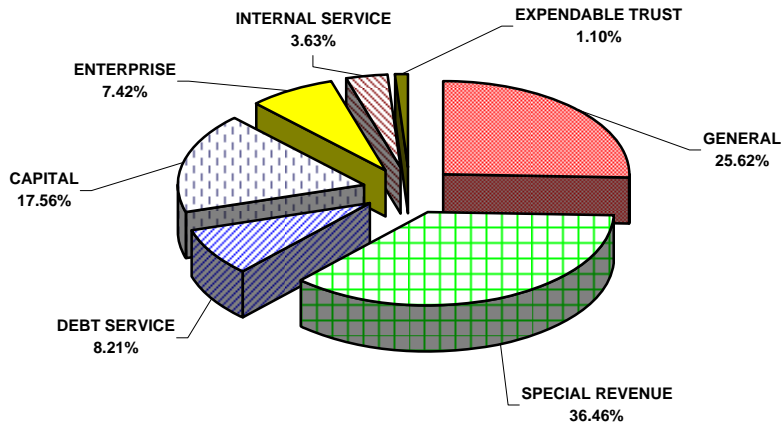
Due to the large volume of hurricane related expenditures in fiscal year 2005, there was a polarized shift between the two funds that caused the General Fund's reserve to sharply decrease by \$7,513,940 (-89.39%) to \$892,050, while the Fine & Forfeiture Fund's reserve to radically increase by 11,625.52% 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 \$17,782,086 (121.53%) to \$32,414,114 in fiscal year 2008. For fiscal year 2009, a downward trend is projected to begin with the total Combined Reserves decreasing by \$2,402,836 (-7.41%) to \$30,011,278.

TOTAL BUDGET BY FUND TYPE



ALL FUNDS:

GENERAL	167,631,982
SPECIAL REVENUE	238,560,485
DEBT SERVICE	53,701,987
CAPITAL	114,864,606
ENTERPRISE	48,561,712
INTERNAL SERVICE	23,727,468
EXPENDABLE TRUST	<u>7,227,696</u>

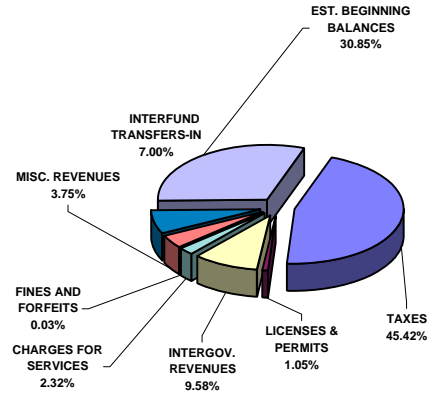
TOTAL	<u>654,275,936</u>
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GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

GENERAL FUND REVENUES BY SOURCE

TAXES	78,277,773
LICENSES & PERMITS	1,810,732
INTERGOV. REVENUES	16,513,332
CHARGES FOR SERVICES	3,994,264
FINES AND FORFEITS	48,000
MISC. REVENUES	6,456,129
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	12,071,207
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-4,699,961
EST. BEGINNING BALANCES	53,160,506
TOTAL	167,631,982

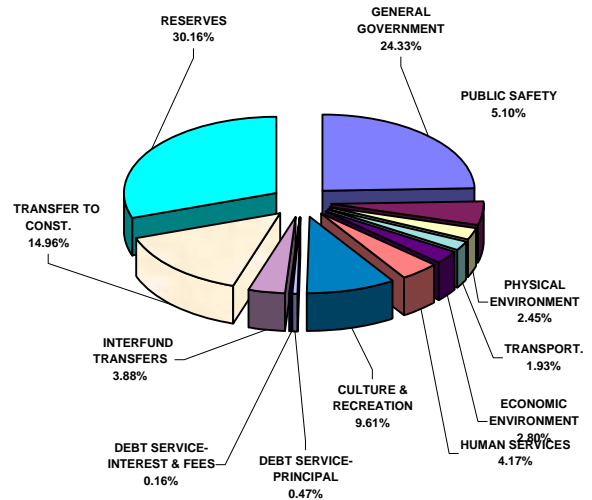
GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	40,776,717
PUBLIC SAFETY	8,554,842
PHYSICAL ENVIRONMENT	4,100,310
TRANSPORT.	3,227,157
ECONOMIC ENVIRONMENT	4,686,914
HUMAN SERVICES	6,983,291
CULTURE & RECREATION	16,107,282
DEBT SERVICE-PRINCIPAL	780,979
DEBT SERVICE-INTEREST & FEES	260,690
OTHER FINANCING USES	
INTERFUND TRANSFERS	6,512,284
TRANSFER TO CONST.	25,075,991
RESERVES	50,565,525
TOTAL	167,631,982

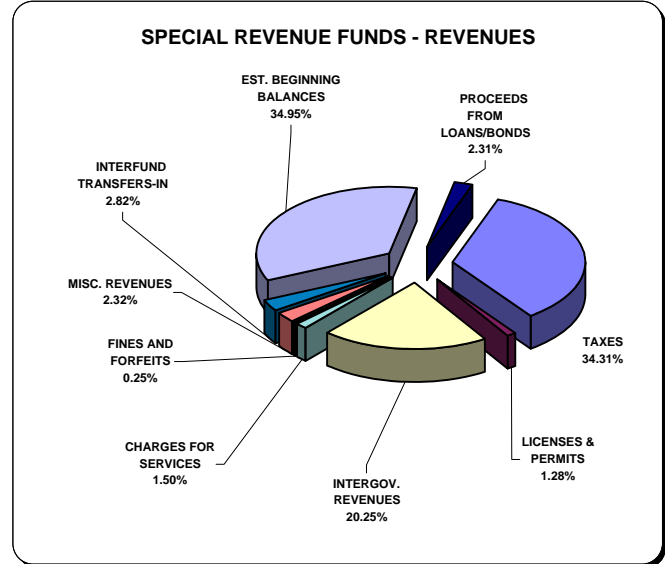
GENERAL FUND EXPENDITURES



SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

SPECIAL REVENUE FUNDS REVENUES BY SOURCE

TAXES	83,469,226
LICENSES & PERMITS	3,112,652
INTERGOV. REVENUES	49,249,045
CHARGES FOR SERVICES	3,652,207
FINES AND FORFEITS	614,256
MISC. REVENUES	5,643,975
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	6,864,006
PROCEEDS FROM LOANS/BONDS	5,622,283
INTERNAL SERVICES	0
LESS 5%	-4,697,877
EST. BEGINNING BALANCES	85,030,712
TOTAL	238,560,485



SPECIAL REVENUE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	15,024,962
PUBLIC SAFETY	14,036,230
PHYSICAL ENVIRONMENT	16,528,212
TRANSPORT.	85,096,776
ECONOMIC ENVIRONMENT	3,231,670
HUMAN SERVICES	16,027,223
CULTURE & RECREATION	12,069,171
DEBT SERVICE-PRINCIPAL	2,132,136
DEBT SERVICE-INTEREST & FEES	2,282,883
OTHER FINANCING USES	
INTERFUND TRANSFERS	5,320,977
TRANSFER TO CONST.	40,667,633
RESERVES	26,142,612
TOTAL	238,560,485

