

**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**

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: Parks & Recreation 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	129.01 (2) 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	129.01 (2) F.S.	REV: Ad Valorem EXP: Transfer to fund 107 for Unincorporated Area Road Patrol
104 GRANTS & DONATIONS	129.01 (2) F.S.	REV: Grants EXP: Grant Projects
105 STATE LIBRARY GRANT	129.01 (2) F.S.	REV: State Library Grant, Donations EXP: Library
106 ADDITIONAL COURT COSTS	129.01 (2) 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	129.01 (2) F.S.	REV: Grants EXP: Art Programs
109 DRUG ABUSE TRUST FUND	129.01 (2) F.S.	REV: Fees EXP: Drug Abuse Programs
111-139 SPECIAL DISTRICTS, MSBU's, MSTU's	129.01 (2) F.S.	REV: Ad Valorem Taxes, Special Assessments EXP: Street Lights, Road/Drainage Improvements to special districts
140 PORT & AIRPORT FUNDS	129.01 (2) F.S.	REV: FAA Grants, FDOT Grants, Ad Valorem Taxes, Airport Operating Revenue EXP: Airport Expansion, Port Improvement, Airport & Port operations
142 PORT MSBU	129.01 (2) F.S.	REV: Special Assessments EXP: Port Development
145-146 MOSQUITO CONTROL DISTRICT	129.02 (6) F.S.	REV: Ad Valorem Taxes, State Allocation, Grants EXP: Mosquito Control

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
150 IMPACT FEES	129.01 (2) F.S.	REV: Impact Fees EXP: Administration Operations
160 RAD PLAN MAINTENANCE	129.01 (2) F.S.	REV: FPL/State Grant EXP: Radiological Planning and Exercises
162 TOURISM DEV - 5TH CENT	129.01 (2) F.S.	REV: Tourism Dev- 5th Cent EXP: Sports Complex Parks and Recreation Improvements
170 COURT FACILITIES FUND	129.01 (2) F.S.	REV: Court Fees EXP: Judicial Maintenance & Capital
171 COURT FACILITIES FUND - COURT	129.01 (2) F.S.	REV: Court Filing Charges and Court Loses EXP: Construction, operation and maintenance of court facilities
181 HOUSING AUTHORITY	129.01 (2) F.S.	REV: Residual Funds from Loan program EXP: St. Lucie County Housing Authority
182 ENVIRONMENTAL LAND ACQUISITION	129.01 (2) F.S.	REV: Ad Valorem Taxes EXP: Environmental Land Acquisition
183 COURT ADMINISTRATOR	129.01 (2) 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)	129.01 (2) F.S.	REV: Grants EXP: Housing Assistance Program
186 RECYCLING OPERATING FUND	129.01 (2) F.S.	REV: Garbage Franchise, Grants EXP: County Recycling Program
187 BOATING IMPROVEMENT PROJECTS	129.01 (2) F.S.	REV: Vessel Fees EXP: Interest on Projects
188 BLUEFIELD RANCH IMPROVEMENTS	129.01 (2) F.S.	REV: Private Contributions and Campsite User Fees EXP: Bluefield Ranch Property Management and Restoration
190 SPORTS COMPLEX	129.01 (2) F.S.	REV: Sports Complex operating revenues, 2-cent Tourism Tax (transfer from Fund 610) EXP: Sports Complex operations, maintenance, and payment to SLW
<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
302 EROSION CAPITAL FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds, Grants

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
		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
<u>ENTERPRISE FUNDS</u>		
401-402 S.L.C. LANDFILL	129.01 (2) F.S.	REV: Landfill fees, Garbage Franchise, Grants EXP: Landfill operations, capital, reserves, debt service
418 GOLF COURSE	129.01 (2) F.S.	REV: Golf Course User Fees, Sales EXP: Golf Course Operations

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
421-458 UTILITY FUNDS	129.01 (2) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital
471-489 UTILITY FUNDS	129.01 (2) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital
491 BUILDING CODE FUND	129.01 (2) F.S.	REV: Permit Fees EXP: Code Compliance (Building Inspections)
<u>INTERNAL SERVICE FUNDS</u>		
505 INSURANCE & LOSS FUND	129.01 (2) 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	129.01 (2) F.S.	REV: One-cent Tourism Tax EXP: Tourism Division Salaries & Promotions
615 IMPACT FEES	129.01 (2) F.S.	REV: Impact Fees EXP: Transfer to 101 for Road projects, Disbursement of other agency fees
620 LAW ENFORCEMENT TRUST FUND	129.01 (2) F.S.	REV: Confiscated Property EXP: Sheriff
625 LAW LIBRARY	129.01 (2) F.S.	REV: Law Library Fees EXP: Law Library Operations and books
665 ART IN PUBLIC PLACES TRUST FUND	129.01 (2) F.S.	REV: Transfer from various capital projects EXP: Art work as per ordinance
666 SLC ECONOMIC DEV TRUST FUND	129.01 (2) F.S.	REV: Delinquent Taxes , Occupational Licenses EXP: SLC Economic Dev Trust Fund
670-699 CAPITAL MSBU FUNDS	129.01 (2) 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 Three-Year Budget Summary Report
by Fund

Fund	Fund Name	Amended 08 Budget	Amended 09 Budget	Amended 10 Budget	FY 11 Budget	FY 11 Change	% Chg
001	General Fund	196,625,017	213,075,361	190,142,711	158,064,402	-32,078,309	-16.9%
101	Transportation Trust Fund	67,214,693	66,249,420	63,911,911	61,268,614	-2,643,297	-4.1%
102	Unincorporated Services Fund (Com	7,910,394	7,401,028	6,619,528	5,548,740	-1,070,788	-16.2%
102001	Drainage Maintenance MSTU (Storm	16,957,165	12,658,060	11,494,571	11,057,364	-437,207	-3.8%
103	Law Enforcement MSTU	3,670,828	3,445,427	3,071,307	3,096,667	25,360	0.8%
104	Grants & Donations Fund	716,163	738,500	712,256	588,174	-124,082	-17.4%
105	Library Special Grants Fund	252,177	227,461	166,333	129,881	-36,452	-21.9%
107	Fine & Forfeiture Fund	79,919,341	78,125,503	75,148,630	71,102,559	-4,046,071	-5.4%
109	Drug Abuse Fund	74,529	80,605	84,937	51,164	-33,773	-39.8%
111	River Park I Fund (SISD 1)	61,241	53,095	46,985	46,347	-638	-1.4%
112	River Park II Fund (SISD 2)	12,275	10,311	10,594	9,046	-1,548	-14.6%
113	Harmony Heights 3 Fund (SISD 3)	5,772	4,634	4,726	4,780	54	1.1%
114	Harmony Heights 4 Fund (SISD 4)	11,031	8,679	9,113	9,194	81	0.9%
115	Sheraton Plaza Fund (SISD 5)	13,814	11,485	10,779	11,151	372	3.5%
116	Sunland Gardens Fund (SISD 6)	14,535	13,033	10,582	10,181	-401	-3.8%
117	Sunrise Park Fund (SISD 7)	4,635	4,390	3,692	3,155	-537	-14.5%
118	Paradise Park Fund (SISD 8)	19,123	16,983	15,140	15,111	-29	-0.2%
119	Holiday Pines Fund (SISD 9)	20,254	18,767	15,419	15,002	-417	-2.7%
120	The Grove Fund (SISD 10)	5,712	5,161	4,088	3,602	-486	-11.9%
121	Blakely Subdivision Fund (SISD 11)	3,553	3,697	3,321	2,567	-754	-22.7%
122	Indian River Estates Fund (SISD 12)	22,938	19,818	18,008	17,358	-650	-3.6%
123	Queens Cove Lighting Dist#13 Fund (6,489	6,281	6,848	6,770	-78	-1.1%
126	Southern Oak Estates Lighting (SISD	4,708	4,992	4,882	4,625	-257	-5.3%
127	Pine Hollow Street Lighting MSTU	8,245	8,104	7,874	7,130	-744	-9.4%
128	Kings Hwy Industrial Park Lighting	11,631	8,905	9,314	11,520	2,206	23.7%
129	Parks MSTU Fund	27,911,775	15,268,254	10,816,445	10,377,966	-438,479	-4.1%
130	SLC Public Transit MSTU	3,945,160	10,812,007	13,703,656	12,215,100	-1,488,556	-10.9%
136	Meadowood MSTU	38,402	37,482	31,017	28,697	-2,320	-7.5%
138	Palm Lake Gardens MSTU Fund	7,610	7,704	6,865	5,269	-1,596	-23.2%
139	Palm Grove Fund (SISD 16)	18,028	15,146	12,850	13,222	372	2.9%
140	Airport Fund	24,252,593	23,497,544	11,436,946	10,121,724	-1,315,222	-11.5%
140001	Port Fund	8,276,434	10,239,934	9,351,110	9,680,354	329,244	3.5%
142	Port MSBU Development Fund	96,197	91,486	91,260	90,788	-472	-0.5%
145	Mosquito Fund	8,443,621	8,476,443	8,239,733	7,009,093	-1,230,640	-14.9%
146	Mosquito State I Fund	68,697	44,290	44,940	37,000	-7,940	-17.7%
150	Impact Fee Collections	589,819	437,172	424,827	359,996	-64,831	-15.3%
160	Plan Maintenance RAD Fund	405,537	445,063	492,858	414,346	-78,512	-15.9%
162	Tourism Dev-5th Cent	207,023	161,769	196,663	186,763	-9,900	-5.0%
170	Court Facilities Fund	1,704,007	1,341,966	1,955,393	2,396,748	441,355	22.6%
171	Court Facilities Fund-Court Costs	167,917	173,328	176,932	175,417	-1,515	-0.9%

St. Lucie County Three-Year Budget Summary Report
by Fund

Fund	Fund Name	Amended 08 Budget	Amended 09 Budget	Amended 10 Budget	FY 11 Budget	FY 11 Change	% Chg
181	SLC Housing Finance Authority Fund	34,621	32,299	30,510	31,815	1,305	4.3%
182	Environmental Land Acquisition Fund	75,868	78,227	79,853	78,227	-1,626	-2.0%
183	Ct Administrator-19th Judicial Cir	3,379,828	3,416,962	3,370,703	2,880,640	-490,063	-14.5%
184	Erosion Control Operating Fund (Dist	8,365,477	13,695,664	10,140,372	10,496,563	356,191	3.5%
185	Housing Assistance SHIP Program	1,621,683	1,733,236	1,468,167	565,721	-902,446	-61.5%
187	Boating Improvement Projects	679,035	783,597	904,743	1,036,835	132,092	14.6%
188	Bluefield Ranch Improvements	120,838	124,667	127,218	129,175	1,957	1.5%
189	Hurricane Housing Recovery Pla	8,673,526	6,824,871	4,315,885	1,265,412	-3,050,473	-70.7%
190	Sports Complex Fund	0	0	0	2,409,144	2,409,144	n/a
201	So County Regional Stadium Debt	54,225	54,127	54,729	0	-54,729	-100.0%
204	Communication System I&S Fund	1,315,559	1,000,334	957,219	413,973	-543,246	-56.8%
205	Beach Bond I&S Fund	0	3,500	0	0	0	n/a
210	Impact Fees I&S	328,764	429,039	436,432	427,560	-8,872	-2.0%
215	Sales Tax Revenue Bonds I&S Fund	14,501,539	14,593,612	8,100,396	8,058,609	-41,787	-0.5%
216	County Capital I&S	1,040,931	1,798,290	2,068,999	1,518,414	-550,585	-26.6%
217	State Revenue Sharing Bonds I&S	6,035,284	5,699,884	1,180,213	1,163,508	-16,705	-1.4%
218	Transportation I&S Fund	5,415,045	4,178,309	3,851,861	3,523,413	-328,448	-8.5%
234	Driftwood Manor I&S Fund	2,017	2,082	2,127	0	-2,127	-100.0%
235	Becker Road I&S Fund	0	58	0	0	0	n/a
242	Port I&S Fund	794,863	835,232	1,064,996	1,104,226	39,230	3.7%
250	Capital Projects I&S	21,860,483	22,534,313	22,708,460	21,015,641	-1,692,819	-7.5%
262	Tourism Dev 4th Cent I&S Fund	2,165,230	2,257,760	1,820,738	1,216,629	-604,109	-33.2%
273	SHI Sp Assessment Rfd 1998 Bond	0	3,372,688	3,112,203	2,295,239	-816,964	-26.3%
282	Environmental Land I&S Fund	3,581,863	3,046,768	2,339,695	1,574,394	-765,301	-32.7%
295	River Branch I&S Fund	39,317	46,459	47,405	60,598	13,193	27.8%
296	No Lennard Rd 1	0	0	40,000	2,489,830	2,449,830	6124.6%
297	No Lennard Rd 2	0	0	35,000	430,068	395,068	1128.8%
298	No Lennard Rd 1	0	0	32,000	204,406	172,406	538.8%
301	So. County Regional Stadium	11,409	2,232	3,573	13,655	10,082	282.2%
310	Impact Fee Funds	22,508,379	18,790,769	14,090,915	12,135,108	-1,955,807	-13.9%
315	County Building Fund	2,344,723	2,421,407	2,149,269	2,087,673	-61,596	-2.9%
316	County Capital	41,454,804	24,673,023	19,452,011	19,267,204	-184,807	-1.0%
317	County Capital-St Rev Share Bnd	13,284,827	12,460,279	12,410,732	4,334,588	-8,076,144	-65.1%
318	County Capital - Transportation	31,538,783	30,258,587	25,011,672	18,344,710	-6,666,962	-26.7%
330	Lakewood Park Fund	0	8,894	9,079	8,950	-129	-1.4%
342	Port Development Capital Fund	246,088	254,018	264,300	0	-264,300	-100.0%
362	Sports Complex Improv Fund	1,039,415	838,074	992,368	1,236,092	243,724	24.6%
370	MSBU Inhouse Financing Projects	870,308	980,680	714,931	739,446	24,515	3.4%
382	Environmental Land Capital Fund	5,175,512	4,974,562	4,624,547	4,630,881	6,334	0.1%
390	MSBU Capital	19,605,012	19,510,149	11,105,768	10,601,019	-504,749	-4.5%

St. Lucie County Three-Year Budget Summary Report
by Fund

Fund	Fund Name	Amended 08 Budget	Amended 09 Budget	Amended 10 Budget	FY 11 Budget	FY 11 Change	% Chg
396	Lennard Road 1 - Roadway Capital	158,490	122,800	5,262,457	5,384,996	122,539	2.3%
397	Lennard Road 2 - Water Capital	72,244	52,870	893,284	937,842	44,558	5.0%
398	Lennard Road 3 - Sewer Capital	73,417	54,139	283,637	305,625	21,988	7.8%
401	Sanitary Landfill Fund	30,515,379	27,460,526	27,228,912	27,470,715	241,803	0.9%
418	Golf Course Fund	1,812,773	1,806,569	1,428,000	1,443,323	15,323	1.1%
451	S. Hutchinson Utilities Fund	2,580,709	3,023,323	3,771,550	4,859,270	1,087,720	28.8%
458	SH Util-Renewal & Replacement	617,616	447,919	471,329	390,541	-80,788	-17.1%
461	Sports Complex Fund	2,680,539	2,797,020	2,733,037	0	-2,733,037	-100.0%
471	No County Utility District-Operatin	7,500,245	6,924,413	5,536,412	6,395,839	859,427	15.5%
478	No Cty Util Dist-Renewal & Replace	489,290	315,294	339,609	282,251	-57,358	-16.9%
479	No Cty Util Dist-Capital Facilities	5,838,248	4,859,907	2,064,069	2,294,859	230,790	11.2%
491	Building Code Fund	5,571,108	4,224,553	2,902,633	1,813,388	-1,089,245	-37.5%
505	Insurance & Loss Fund	30,112,868	33,153,323	36,148,448	35,182,360	-966,088	-2.7%
610	Tourist Development Trust Fund	1,303,101	991,796	878,979	646,691	-232,288	-26.4%
611	Tourist Development Trust-Adv Fund	612,742	627,145	583,672	418,926	-164,746	-28.2%
620	Law Enforcement Trust Fund	341,323	705,180	468,352	428,909	-39,443	-8.4%
625	Law Library	477,558	421,177	453,511	417,627	-35,884	-7.9%
665	SLC Art in Public Places Trust Fund	1,395,790	1,305,176	1,448,801	481,083	-967,718	-66.8%
666	SLC Economic Dev Trust Fund	139,880	143,536	154,822	108,150	-46,672	-30.1%
669	Lake Drive MSBU	0	280,635	55,978	13,171	-42,807	-76.5%
673	S. Hutchinson Fund	4,645,582	0	0	0	0	n/a
674	Driftwood Manor MSBU Fund	28,486	111	0	0	0	n/a
676	King Orange MSBU Fund	0	0	0	0	0	n/a
677	Lost Tree Estates Fund	2,264	1,372	0	0	0	n/a
678	Anita Street MSBU Fund	658	0	0	0	0	n/a
679	Timberlake Estates MSBU	21,109	2,593	0	0	0	n/a
681	King Orange 2	10,355	25,798	32,999	11,009	-21,990	-66.6%
682	Skylark 2	7,790	22,404	22,575	7,705	-14,870	-65.9%
683	Revels Lane 1	12,979	32,736	40,793	13,424	-27,369	-67.1%
685	Sunland Gardens MSBU	36,371	155,353	164,261	39,769	-124,492	-75.8%
686	Greenacres MSBU	15,901	68,688	73,867	17,973	-55,894	-75.7%
687	Indian River Estates MSBU	0	0	874,720	874,720	0	0.0%
688	Briargate MSBU	10,310	9,539	9,915	8,269	-1,646	-16.6%
689	Rouse Road MSBU	15,850	47,593	44,942	15,492	-29,450	-65.5%
690	Treasure Cove/Ocean Harbor S MSB	94,168	123,266	127,266	86,823	-40,443	-31.8%
691	North A1A MSBU	24,798	14,851	6,767	6,767	0	0.0%
692	Ideal Holding Road MSBU	310	0	0	0	0	n/a
693	Westglen MSBU	5,642	0	0	0	0	n/a
694	Raintree Forest MSBU	21,119	7,549	8,127	8,127	0	0.0%
Grand Total		765,111,351	745,193,094	662,147,857	592,352,597	-69,795,260	-10.5%

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

	GENERAL			FINE AND FORFEITURE			TRANSPORTATION		
	FY 2009 Actual	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2009 Actual	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2009 Actual	FY 2010 Adopted Budget	FY 2011 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	81,815,906	67,728,419	74,960,106	16,558,118	9,041,862	4,541,215	36,078,330	37,089,011	38,026,635
TAXES	73,691,469	47,452,332	43,633,874	51,816,305	58,094,580	60,293,019	4,302,366	4,200,000	4,139,000
LICENSES & PERMITS	1,601,000	1,298,232	2,370,243				4,805,837	4,033,276	1,742,644
INTERGOVERNMENTAL REVENUES	14,797,388	21,675,855	23,910,429	1,492,859	2,687,477	2,624,937	7,012,394	17,612,365	17,380,037
CHARGES FOR SERVICES	1,291,623	1,198,886	1,111,794	1,500,791	1,348,128	1,242,527	21,532	60,000	
FINES AND FORFEITS	49,731	51,000	51,000	312,134	275,583	275,583			
MISCELLANEOUS REVENUES	7,938,600	5,728,518	4,886,992	975,161	1,188,158	1,042,390	449,477	445,564	164,735
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	12,103,938	565,826	9,930,259	3,396,373	3,657,723	4,296,335	1,004,917	1,000,000	391,334
PROCEEDS FROM LOANS/BONDS	865,063			73,215			39,632		
INTERNAL SERVICES & OTHER									
LESS 5%		-3,597,494	-2,790,295		-3,098,568	-3,213,447		-614,802	-575,771
TOTAL EST. REVENUE SOURCES	194,154,718	142,101,574	158,064,402	76,124,956	73,194,943	71,102,559	53,714,485	63,825,414	61,268,614
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	19,059,928	21,946,784	27,221,711	2,520,983	2,871,349	2,610,132	2,149,934	2,149,934	1,238,510
PUBLIC SAFETY	4,490,363	5,318,214	6,771,908	9,692,544	11,925,606	13,319,883	234		
PHYSICAL ENVIRONMENT	2,361,654	2,730,867	2,210,840						
TRANSPORTATION	1,488,252	3,209,872	1,296,383				9,696,533	20,818,697	19,802,644
ECONOMIC ENVIRONMENT	3,647,485	3,530,505	2,541,569	2,226,049	2,300,000	1,980,000			
HUMAN SERV. & COURT RELATED	6,358,537	16,760,428	20,554,030	2,247,297	2,907,198	2,443,499			
CULTURE & RECREATION	14,402,422	15,255,765	11,612,524	4,966,764	5,374,617	5,219,075			
CAPITAL OUTLAY	9,635,911	4,736,426	3,590,462	1,714,560	332,393	307,393	3,963,651	30,768,555	30,299,405
DEBT SERVICE-PRINCIPAL	319,945	622,102	603,449	133,940	360,491	360,491	2,971	6,987	6,987
DEBT SERVICE-INTEREST & FEES	39,146	47,218	47,119	69,334	74,914	74,914	368	607	607
TOTAL EXPENDITURES/EXPENSES	61,803,643	74,158,181	76,449,995	23,571,471	26,146,568	26,315,387	15,813,691	53,744,780	51,348,153
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	7,524,638	4,711,795	1,959,905	986,141	889,322	1,101,628	451	40,938	2,883,566
TRANSFER TO CONST. OFFICERS	29,474,465	33,921,743	30,929,633	41,537,522	44,390,009	42,594,594		28,000	0
TOTAL EXPENDITURES & USES	98,802,746	112,791,719	109,339,533	66,095,134	71,425,899	70,011,609	15,814,142	53,813,718	54,231,719
ESTIMATED ENDING BALANCE*	95,351,972	29,309,855	48,724,869	10,029,822	1,769,044	1,090,950	37,900,343	10,011,696	7,036,895
TOTAL EXPENDITURES, USES	194,154,718	142,101,574	158,064,402	76,124,956	73,194,943	71,102,559	53,714,485	63,825,414	61,268,614

NOTE: "Capital Outlay" expenditure category added for FY 2010.

*The estimated ending fund balance includes money 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 2009 Actual	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2009 Actual	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2009 Actual	FY 2010 Adopted Budget	FY 2011 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	4,164,059	3,905,759	3,798,036	164,731,083	148,307,794	150,759,446	303,347,496	266,072,845	272,085,438
TAXES	4,077,523	3,416,695	3,032,161	23,094,706	20,348,690	19,696,627	156,982,369	133,512,297	130,794,681
LICENSES & PERMITS				7,803,634	9,672,283	9,847,650	14,210,471	15,003,791	13,960,537
INTERGOVERNMENTAL REVENUES	291,816	116,753	137,000	30,232,485	45,166,243	29,650,036	53,826,942	87,258,693	73,702,439
CHARGES FOR SERVICES	3,090			39,449,563	43,875,308	43,285,691	42,266,599	46,482,322	45,640,012
FINES AND FORFEITS				743,315	1,040,562	952,937	1,105,180	1,367,145	1,279,520
MISCELLANEOUS REVENUES	125,054	162,242	132,242	22,219,709	12,542,005	7,594,573	31,708,001	20,066,487	13,820,932
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN			99,470	7,641,763	8,819,996	9,831,541	24,146,991	14,043,545	24,548,939
PROCEEDS FROM LOANS/BONDS	10,890			16,105,136	26,176,732	25,582,001	17,093,936	26,176,732	25,582,001
INTERNAL SERVICES & OTHER				153,600		575,100	153,600	0	575,100
LESS 5%		-177,875	-152,816		-2,779,412	-2,904,673	0	-10,268,151	-9,637,002
TOTAL EST. REVENUE SOURCES	8,672,432	7,423,574	7,046,093	312,174,994	313,170,201	294,870,929	644,841,585	599,715,706	592,352,597
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	246,121	249,465	249,465	19,450,801	27,032,461	23,652,098	43,427,767	54,249,993	54,971,916
PUBLIC SAFETY				3,575,853	3,804,586	2,817,918	17,758,994	21,048,406	22,909,709
PHYSICAL ENVIRONMENT				28,853,069	31,978,057	38,578,860	31,214,723	34,708,924	40,789,700
TRANSPORTATION				12,616,577	30,239,404	26,498,857	23,801,362	54,267,973	47,597,884
ECONOMIC ENVIRONMENT				1,346,837	1,950,244	1,377,611	7,220,371	7,780,749	5,899,180
HUMAN SERV. & COURT RELATED	3,575,169	3,936,687	3,295,906	5,987,386	5,920,365	3,497,249	18,168,389	29,524,678	29,790,684
CULTURE & RECREATION				7,174,936	8,933,932	8,735,440	26,544,122	29,564,314	25,567,039
CAPITAL OUTLAY	145,184	84,928	31,250	26,936,228	93,700,402	77,777,533	42,395,534		112,006,043
DEBT SERVICE-PRINCIPAL	1,325	3,127	3,127	14,323,934	31,752,162	31,986,449	14,782,115	32,744,869	32,960,503
DEBT SERVICE-INTEREST & FEES	164	271	271	8,634,594	10,767,836	10,372,621	8,743,606	10,890,846	10,495,532
TOTAL EXPENDITURES/EXPENSES	3,967,963	4,274,478	3,580,019	128,900,215	246,079,449	225,294,636	234,056,983	404,403,456	382,988,190
OTHER FINANCING USES									
INTERFUND TRANS & OTHER				24,348,390	8,401,490	18,603,840	32,859,620	14,043,545	24,548,939
TRANSFER TO CONST. OFFICERS	82,297	150,501	137,709	489,008	1,794,277	1,854,138	71,583,292	80,284,530	75,516,074
TOTAL EXPENDITURES & USES	4,050,260	4,424,979	3,717,728	153,737,613	256,275,216	245,752,614	338,499,895	498,731,531	483,053,203
ESTIMATED ENDING BALANCE*	4,622,172	2,998,595	3,328,365	158,437,381	56,894,985	49,118,315	306,341,690	100,984,175	109,299,394
TOTAL EXPENDITURES, USES	8,672,432	7,423,574	7,046,093	312,174,994	313,170,201	294,870,929	644,841,585	599,715,706	592,352,597

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

FUND BALANCES

A significant portion of the County budget consists of “fund balances”. Fund balance, also called Fund Balance Forward (FBF), consists of all unused funds rolled forward from the previous fiscal year to the next fiscal year. In governmental accounting, these funds are calculated as revenue; however, from a strict accounting sense, FBF would be considered a source of funds rather than regular re-occurring revenue.

The accounting principles that provide for fund balance are unique to governmental and non-profit accounting. Fund balance is essentially the difference between current fund assets and current fund liabilities. A positive fund balance means the County’s funds are solvent and money is available to meet current needs. In the private sector accounting, the concept would be similar to a company’s current liquidity.

Fund balance arises in a variety of ways. For various reasons, the County typically under-budgets its revenues and over-budgets its expenditures. Fund balance may occur for any of the following reasons:

1. The County may collect more revenue than estimated in its budget. Florida law requires local governments to budget expenditures at no more than 95% of anticipated revenue. Therefore, if the budget states our revenue for the year is anticipated to be \$1,000, we are only allowed to budget and spend \$950. Any revenues above the \$950 budgeted are carried forward into the next budget year as Fund Balance Forward.
2. Departments typically do not spend every dollar approved in their budgets.
3. Some fund balance comes from monies held in reserve accounts. These funds are held aside in the event of emergencies, natural disasters, or other specific purposes.

FUND BALACE FORWARD

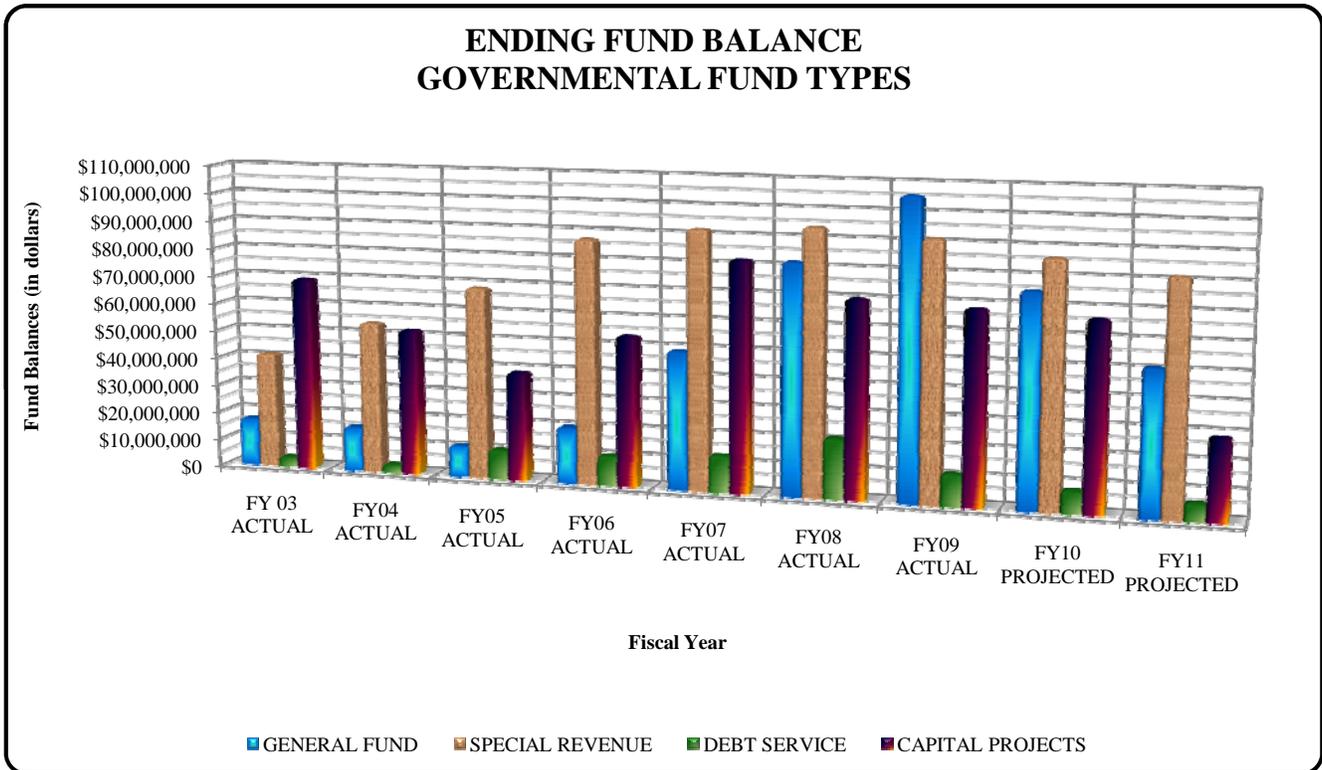
Fund balances are needed to fund operations until property tax collections begin. The amounts vary due to a mixture of liquidity, debt service reserves, and contingency reserves. Some of the larger fund balances are a result of higher reserves to pay off debt services for the Sales Tax Revenue Bonds I&S Fund, the State Revenue Sharing Bond I&S Fund, Transportation I&S, and the Environmental Land I&S Fund. The Parks Impact Fees and County Capital fund balances are high due to funding capital projects that span over several years.

The “Estimated Fund Balances” table, on the following pages, shows the budgeted FBF for all governmental funds.

The “Fund Balance Forward” table shows the beginning fund balances, total sources, total uses, and resulting fund balances, in aggregate, for the budgeted funds in St. Lucie County. As this table demonstrates, it is not unusual for the budgeted ending fund balance to change by more than 10% from the budgeted beginning fund balance. As part of the budget process, each fund in monitored to determine factors that cause changes in the estimated fund balance.

FUND BALANCE PROJECTION

Ending fund balances are shown for the general fund, special revenue funds, debt service funds and capital projects funds. As shown in the chart below, the general fund balance has been increasing over the last few years, as the County has been aggressively working on solutions to address reductions in property taxes and other revenues. This plan included many cost cutting measures and strict budget accountability and spending control measures. As these measures were put in place, the County's plan included setting aside money for shortfalls in future years as we were aware that property taxes were predicted to continue to fall. In fiscal year 2010, the County began to utilize some of the money that was set aside and fund balance will start to go back toward normal levels. It is anticipated that by the end of fiscal year 2011, the County will have an available fund balance of \$51,110,707 in the general fund. The fund balances in the special revenue funds, debt service funds and capital projects funds include funds that are restricted for specific purposes. The balances in these funds are mostly related to timing of projects.



Estimated Changes in Fund Balance

Fund Name	FY2009 Year End Actual Fund Bal	FY2010 Year End Estimated Fund Bal	FY2011 Revenues/ Sources	FY2011 Expenses/ Uses	9/30/2011 Year End Estimated Fund Bal	Change in Fund Balance FY2010 to FY2011
GENERAL FUND						
GENERAL FUND	\$105,573,027	\$74,960,106	\$77,311,481	\$101,160,880	\$51,110,707	-\$23,849,399
Subtotal	\$105,573,027	\$74,960,106	\$77,311,481	\$101,160,880	\$51,110,707	-\$23,849,399
SPECIAL REVENUE FUNDS						
TRANSPORTATION TRUST FUND	\$36,952,730	\$38,026,635	\$23,241,979	\$24,200,043	\$37,068,571	-\$958,064
UNINCORPORATED SERVICES FUND	\$8,438,546	\$7,978,193	\$8,627,911	\$8,570,912	\$8,035,192	\$56,999
LAW ENFORCEMENT MSTU	\$595,717	\$10,538	\$3,086,129	\$3,088,609	\$8,058	-\$2,480
GRANTS AND DONATIONS FUND	\$365,769	\$363,370	\$224,804	\$498,789	\$89,385	-\$273,985
LIBRARY SPECIAL GRANTS FUND	\$45,824	\$24,081	\$105,800	\$129,881	\$0	-\$24,081
FINE AND FORFEITURE FUND	\$10,051,411	\$4,541,215	\$66,561,344	\$67,689,023	\$3,413,536	-\$1,127,679
DRUG ABUSE FUND	\$48,552	\$17,890	\$33,274	-\$8,221	\$59,385	\$41,495
RIVER PARK I FUND	\$17,004	\$8,000	\$38,347	\$42,824	\$3,523	-\$4,477
RIVER PARK II FUND	\$1,838	\$1,500	\$7,546	\$8,925	\$121	-\$1,379
HARMONY HEIGHTS 3 FUND	\$567	\$500	\$4,280	\$4,506	\$274	-\$226
HARMONY HEIGHTS 4 FUND	\$1,209	\$1,200	\$7,994	\$8,582	\$612	-\$588
SHERATON PLAZA FUND	\$2,643	\$1,300	\$9,851	\$10,385	\$766	-\$534
SUNLAND GARDENS FUND	\$4,687	\$1,900	\$8,281	\$9,450	\$731	-\$1,169
SUNRISE PARK FUND	\$1,699	\$900	\$2,255	\$2,971	\$184	-\$716
PARADISE PARK	\$5,266	\$2,400	\$12,711	\$14,004	\$1,107	-\$1,293
HOLIDAY PINES FUND	\$6,788	\$2,900	\$12,102	\$13,855	\$1,147	-\$1,753
THE GROVE FUND	\$2,098	\$1,000	\$2,602	\$3,365	\$237	-\$763
BLAKELY SUBDIVISION FUND	\$1,812	\$1,200	\$1,367	\$2,249	\$318	-\$882
INDIAN RIVER ESTATES FUND	\$6,136	\$3,400	\$13,958	\$16,083	\$1,275	-\$2,125
QUEENS COVE LIGHTING DISTRICT	\$985	\$1,100	\$5,670	\$6,172	\$598	-\$502
SOUTHERN OAK ESTATES LIGHTING	\$2,586	\$2,400	\$2,225	\$2,596	\$2,029	-\$371
PINE HOLLOW STREET LIGHTING MSTU	\$2,744	\$2,000	\$5,130	\$5,480	\$1,650	-\$350
KINGS HWY IND. PARK LIGHTING	\$2,994	\$5,200	\$6,320	\$8,529	\$2,991	-\$2,209
PARKS MSTU	\$6,845,418	\$6,837,967	\$3,539,999	\$3,802,431	\$6,575,535	-\$262,432
SLC PUBLIC TRANSIT MSTU	\$1,933,539	\$2,206,568	\$10,008,532	\$10,385,604	\$1,829,496	-\$377,072
MONTE CARLO LIGHTING MSTU #4	\$15,646	\$7,000	\$21,697	\$26,468	\$2,229	-\$4,771
PALM LAKE GARDENS MSTU FUND	\$3,922	\$2,700	\$2,569	\$4,440	\$829	-\$1,871
PALM GROVE FUND	\$5,086	\$2,000	\$11,222	\$11,882	\$1,340	-\$660
PORT AND AIRPORT	\$10,571,721	\$10,571,721	\$9,230,357	\$10,053,243	\$9,748,835	-\$822,886
PORT MSBU DEVELOPMENT FUND	\$63,525	\$63,053	\$27,735	\$30,151	\$60,637	-\$2,416
MOSQUITO CONTROL FUNDS	\$4,663,486	\$3,798,036	\$3,211,057	\$3,580,728	\$3,428,365	-\$369,671
MOSQUITO CONTROL STATE FUNDS	\$8,372	\$0	\$37,000	\$37,000	\$0	\$0
IMPACT FEE COLLECTIONS	\$349,827	\$317,232	\$42,764	\$117,099	\$242,897	-\$74,335
RAD	\$137,984	\$48,347	\$365,999	\$380,016	\$34,330	-\$14,017
TOURISM DEV - 5TH CENT	\$56,768	\$81,528	\$105,235	\$175,163	\$11,600	-\$69,928
COURT FACILITIES	\$1,160,135	\$1,544,598	\$852,150	\$778,289	\$1,618,459	\$73,861
COURT FACILITIES FUND	\$176,932	\$175,417	\$0	\$0	\$175,417	\$0
HOUSING AUTHORITY	\$25,285	\$26,590	\$5,225	\$4,626	\$27,189	\$599
ENVIRONMENTAL LANDS	\$79,853	\$78,227	\$0	\$0	\$78,227	\$0
COURT ADMINISTRATOR	\$2,257,827	\$1,939,610	\$941,030	\$940,466	\$1,940,174	\$564
EROSION DISTRICT	\$5,518,864	\$6,546,674	\$3,949,889	\$4,405,398	\$6,091,165	-\$455,509
SHIP	\$0	\$0	\$565,721	\$565,721	\$0	\$0
BOATING IMPROVEMENTS PROJECTS	\$782,528	\$912,760	\$124,075	\$80,500	\$956,335	\$43,575
BLUEFIELD RANCH IMPROVEMENTS	\$125,218	\$126,775	\$2,400	\$20,838	\$108,337	-\$18,438
FHFC HURRICANE HOUSING REC.	\$0	\$0	\$1,265,412	\$1,265,412	\$0	\$0
Subtotal	\$91,341,541	\$86,285,625	\$136,331,948	\$140,994,487	\$81,623,086	-\$4,662,539

Estimated Changes in Fund Balance

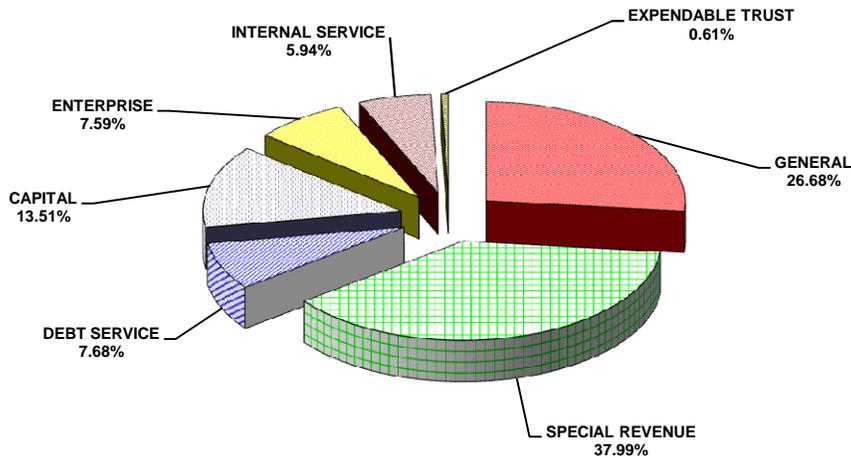
Fund Name	FY2009 Year End Actual Fund Bal	FY2010 Year End Estimated Fund Bal	FY2011 Revenues/ Sources	FY2011 Expenses/ Uses	9/30/2011 Year End Estimated Fund Bal	Change in Fund Balance FY2010 to FY2011
DEBT SERVICE FUNDS						
S. COUNTY REGIONAL STADIUM	\$698	\$0	\$0	\$0	\$0	\$0
COMMUNICATION SYSTEM I & S FUND	\$0	\$69,893	\$344,080	\$376,926	\$37,047	-\$32,846
BEACH BOND I & S FUND	\$0	\$0	\$0	\$0	\$0	\$0
IMPACT FEES I&S	\$9,724	\$0	\$427,560	\$427,560	\$0	\$0
5YR BUILDING BOND I & S FUND	\$2,212,795	\$2,733,514	\$5,325,095	\$6,053,178	\$2,005,431	-\$728,083
COUNTY CAPITAL I&S	\$805,821	\$255,236	\$1,263,178	\$1,185,706	\$332,708	\$77,472
STATE REV SHARING BONDS I&S	\$897,526	\$264,808	\$898,700	\$950,851	\$212,657	-\$52,151
TRANSPORTATION - I&S	\$1,002,844	\$619,847	\$2,903,566	\$3,254,413	\$269,000	-\$350,847
DRIFTWOOD MANOR I&S FUND	\$2,125	\$0	\$0	\$0	\$0	\$0
PORT I&S FUND	\$545,324	\$876,489	\$227,737	\$572,241	\$531,985	-\$344,504
CAPITAL PROJECTS I&S	\$733,652	\$505,000	\$20,510,641	\$20,508,141	\$507,500	\$2,500
TOURISM DVE 4TH CENT I & S FUND	\$1,149,114	\$420,079	\$796,550	\$915,498	\$301,131	-\$118,948
SHI SPECIAL ASSESSMENT BOND	\$2,447,585	\$1,630,121	\$665,118	\$199,255	\$2,095,984	\$465,863
ENVIRONMENTAL LAND I & S FUND	\$1,556,531	\$734,088	\$840,306	\$1,574,394	\$0	-\$734,088
RIVER BRANCH I & S FUND	\$32,885	\$46,128	\$14,470	\$13,107	\$47,491	\$1,363
NORTH LENNARD RD MSBU 1	\$0	\$0	\$2,489,830	\$2,489,526	\$304	\$304
NORTH LENNARD RD MSBU 2	\$0	\$0	\$430,068	\$426,317	\$3,751	\$3,751
NORTH LENNARD RD MSBU 3	\$0	\$0	\$204,406	\$204,366	\$40	\$40
Subtotal	<u>\$11,396,624</u>	<u>\$8,155,203</u>	<u>\$37,341,305</u>	<u>\$38,520,796</u>	<u>\$6,345,029</u>	<u>-\$1,813,965</u>
CAPITAL PROJECTS FUNDS						
S. COUNTY REGIONAL STADIUM	\$2,865	\$0	\$13,655	\$13,655	\$0	\$0
IMPACT FEE FUNDS	\$13,010,162	\$11,643,126	\$491,982	\$5,078,052	\$7,057,056	-\$4,586,070
COUNTY BUILDING BOND FUND	\$2,011,519	\$2,011,858	\$75,815	\$2,046,373	\$41,300	-\$1,970,558
COUNTY & TRANSP. CAPITAL	\$12,859,888	\$13,314,169	\$5,953,035	\$14,746,142	\$4,521,062	-\$8,793,107
CTY CAPITAL - ST REV SHARING BOND	\$5,129,157	\$4,277,588	\$57,000	\$2,904,651	\$1,429,937	-\$2,847,651
CTY CAPITAL - TRANSPORTATION	\$24,278,672	\$17,915,710	\$429,000	\$6,133,929	\$12,210,781	-\$5,704,929
LAKWOOD PARK FUND	\$9,079	\$8,950	\$0	\$0	\$8,950	\$0
PORT DEVELOPMENT CAPITAL FUND	\$259,300	\$0	\$0	\$0	\$0	\$0
SPORTS COMPLEX IMPROV FUND	\$292,083	\$560,000	\$676,092	\$819,455	\$416,637	-\$143,363
MSBU IN-HOUSE FINANCING PROJECTS	\$618,714	\$639,079	\$100,367	\$403,911	\$335,535	-\$303,544
ENVIRONMENTAL LAND CAPITAL	\$4,526,189	\$4,573,481	\$57,400	\$4,630,881	\$0	-\$4,573,481
MSBU INTERIM FINANCING PROJECTS	\$5,192,745	\$5,344,174	\$5,256,845	\$7,826,784	\$2,774,235	-\$2,569,939
LENNARD ROAD 1 ROADWAY CAPITAL	\$95,957	\$4,898,496	\$486,500	\$5,383,755	\$1,241	-\$4,897,255
LENNARD ROAD 2 WATER CAPITAL	\$46,984	\$854,842	\$83,000	\$937,842	\$0	-\$854,842
LENNARD ROAD 3 SEWER CAPITAL	\$48,437	\$279,625	\$26,000	\$302,355	\$3,270	-\$276,355
Subtotal	<u>\$68,381,751</u>	<u>\$66,321,098</u>	<u>\$13,706,691</u>	<u>\$51,227,785</u>	<u>\$28,800,004</u>	<u>-\$37,521,094</u>
Total	<u>\$276,692,943</u>	<u>\$235,722,032</u>	<u>\$264,691,425</u>	<u>\$331,903,948</u>	<u>\$167,878,826</u>	<u>-\$67,846,997</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 to reduced revenue from declining property taxes and utilizing fund balance forward to fund a significant portion of FY11 base budget.
2. Decrease in Special Revenue Funds (such as Unincorporated Services Fund, Fine & Forfeiture, and Erosion District) due to reduced revenue from declining property taxes.
3. Changes in the Capital Projects Funds reflects budgeted projects which may be delayed. This will result in fund balance being carried forward.
4. Due to our efforts to reduce spending and because of anticipated delays in capital projects, it is expected that the actual 9/30/2011 Year End Fund Balance will be higher than what's projected.

TOTAL BUDGET BY FUND TYPE



ALL FUNDS:

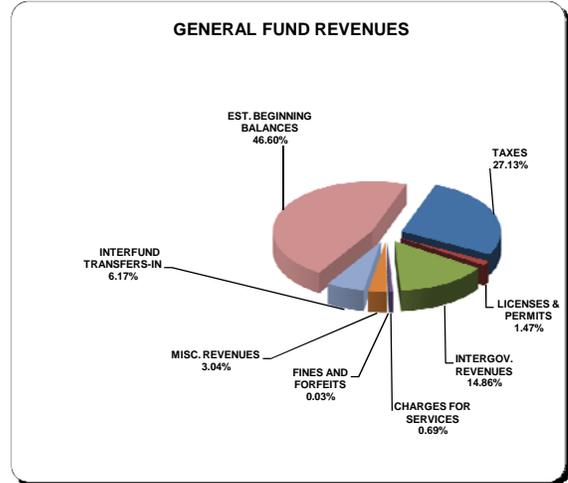
GENERAL	158,064,402
SPECIAL REVENUE	225,026,717
DEBT SERVICE	45,496,508
CAPITAL	80,027,789
ENTERPRISE	44,950,186
INTERNAL SERVICE	35,182,360
EXPENDABLE TRUST	<u>3,604,635</u>

TOTAL	<u><u>592,352,597</u></u>
--------------	----------------------------------

GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

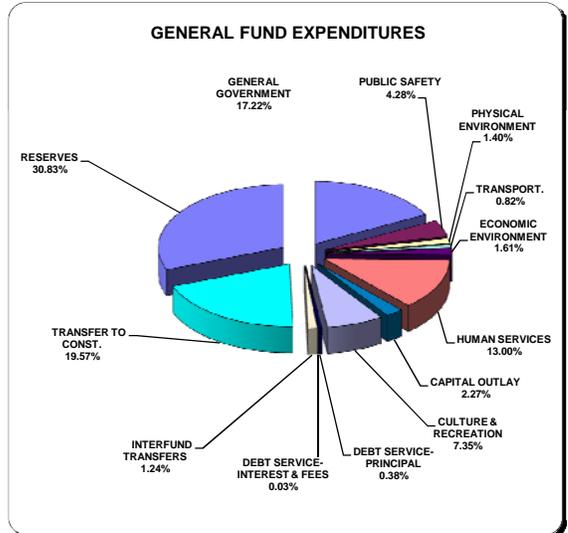
GENERAL FUND REVENUES BY SOURCE

TAXES	43,633,874
LICENSES & PERMITS	2,370,243
INTERGOV. REVENUES	23,910,429
CHARGES FOR SERVICES	1,111,794
FINES AND FORFEITS	51,000
MISC. REVENUES	4,886,992
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	9,930,259
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-2,790,295
EST. BEGINNING BALANCES	74,960,106
TOTAL	158,064,402



GENERAL FUND EXPENDITURES BY FUNCTION

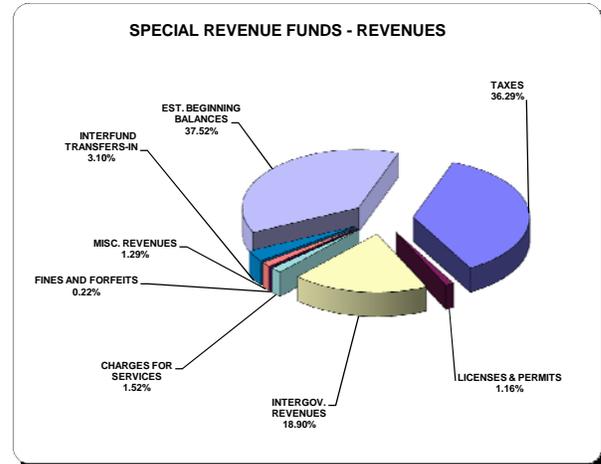
GENERAL GOVERNMENT	27,221,711
PUBLIC SAFETY	6,771,908
PHYSICAL ENVIRONMENT	2,210,840
TRANSPORT.	1,296,383
ECONOMIC ENVIRONMENT	2,541,569
HUMAN SERVICES	20,554,030
CAPITAL OUTLAY	3,590,462
CULTURE & RECREATION	11,612,524
DEBT SERVICE-PRINCIPAL	603,449
DEBT SERVICE-INTEREST & FEES	47,119
OTHER FINANCING USES	
INTERFUND TRANSFERS	1,959,905
TRANSFER TO CONST.	30,929,633
RESERVES	48,724,869
TOTAL	158,064,402



SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

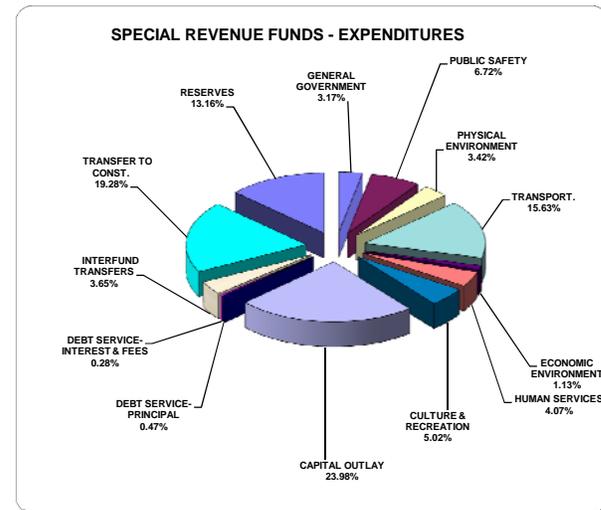
SPECIAL REVENUE FUNDS REVENUES BY SOURCE

TAXES	83,448,840
LICENSES & PERMITS	2,670,963
INTERGOV. REVENUES	43,457,289
CHARGES FOR SERVICES	3,500,182
FINES AND FORFEITS	513,331
MISC. REVENUES	2,973,735
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	7,118,180
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-4,940,009
EST. BEGINNING BALANCES	86,284,206
TOTAL	225,026,717



SPECIAL REVENUE FUNDS EXPENDITURES BY FUNCTION

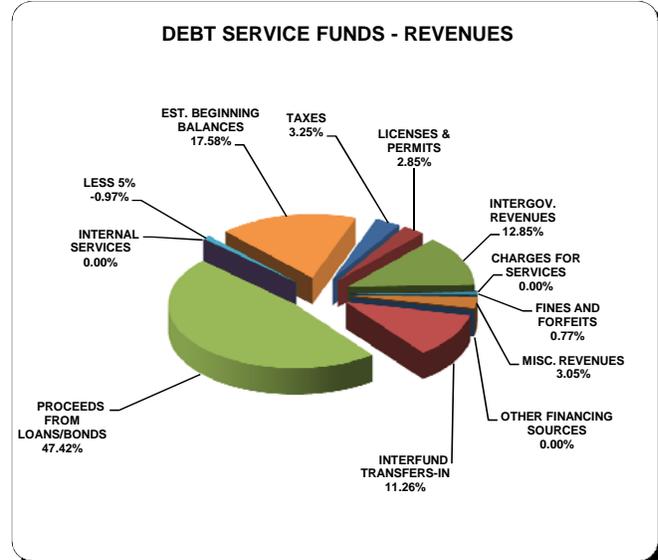
GENERAL GOVERNMENT	7,141,256
PUBLIC SAFETY	15,129,904
PHYSICAL ENVIRONMENT	7,687,994
TRANSPORT.	35,180,433
ECONOMIC ENVIRONMENT	2,545,721
HUMAN SERVICES	9,169,304
CULTURE & RECREATION	11,307,114
CAPITAL OUTLAY	53,962,084
DEBT SERVICE-PRINCIPAL	1,064,718
DEBT SERVICE-INTEREST & FEES	620,015
OTHER FINANCING USES	
INTERFUND TRANSFERS	8,216,220
TRANSFER TO CONST.	43,391,934
RESERVES	29,610,020
TOTAL	225,026,717



DEBT SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

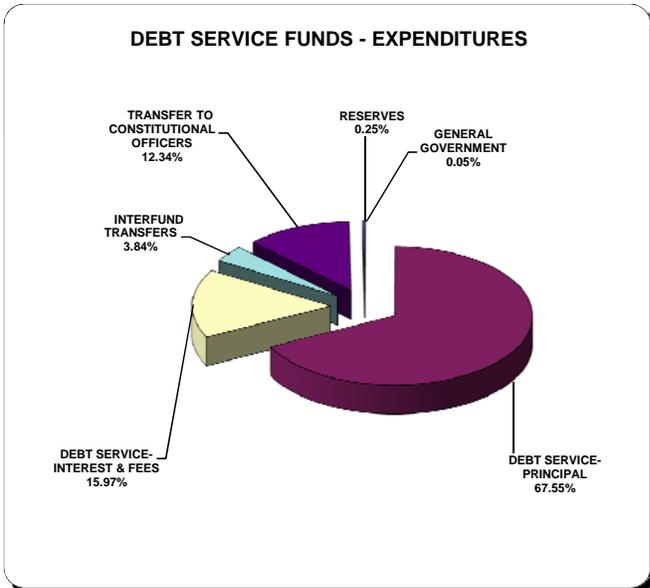
DEBT SERVICE FUNDS REVENUES BY SOURCE

TAXES	1,509,967
LICENSES & PERMITS	1,324,409
INTERGOV. REVENUES	5,961,241
CHARGES FOR SERVICES	0
FINES AND FORFEITS	356,189
MISC. REVENUES	1,415,256
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	5,225,267
PROCEEDS FROM LOANS/BONDS	22,001,186
INTERNAL SERVICES	0
LESS 5%	-452,210
EST. BEGINNING BALANCES	8,155,203
TOTAL	45,496,508



DEBT SERVICE FUNDS EXPENDITURES BY FUNCTION

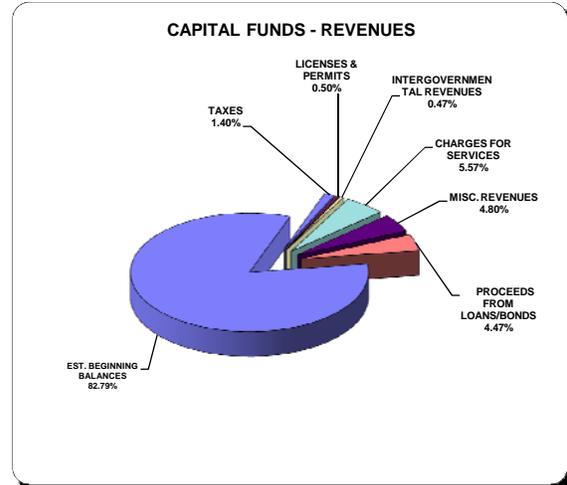
GENERAL GOVERNMENT	24,561
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORT.	138,491
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	0
DEBT SERVICE-PRINCIPAL	30,640,755
DEBT SERVICE-INTEREST & FEES	7,241,415
OTHER FINANCING USES	
INTERFUND TRANSFERS	1,740,076
TRANSFER TO CONSTITUTIONAL OFFICERS	113,672
RESERVES	5,597,538
TOTAL	45,496,508



CAPITAL FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

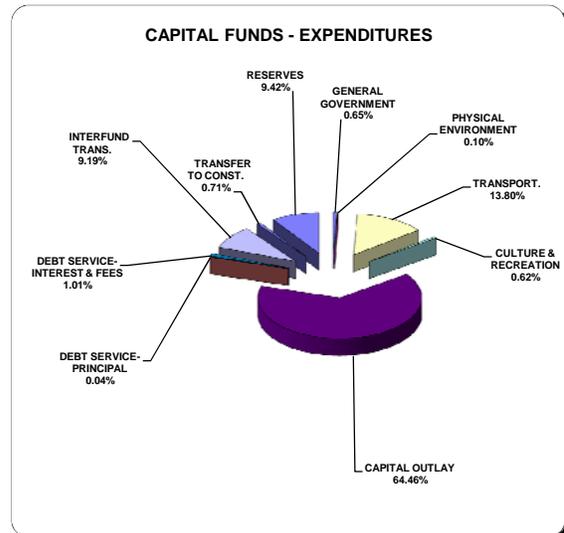
CAPITAL FUNDS REVENUES BY SOURCE

TAXES	1,122,000
LICENSES & PERMITS	401,378
INTERGOVERNMENTAL REVENUES	373,480
CHARGES FOR SERVICES	4,464,385
FINES AND FORFEITS	0
MISC. REVENUES	3,846,929
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	13,655
PROCEEDS FROM LOANS/BONDS	3,580,815
INTERNAL SERVICES	0
LESS 5%	-102,965
EST. BEGINNING BALANCES	66,328,112
TOTAL	80,027,789



CAPITAL FUNDS EXPENDITURES BY FUNCTION

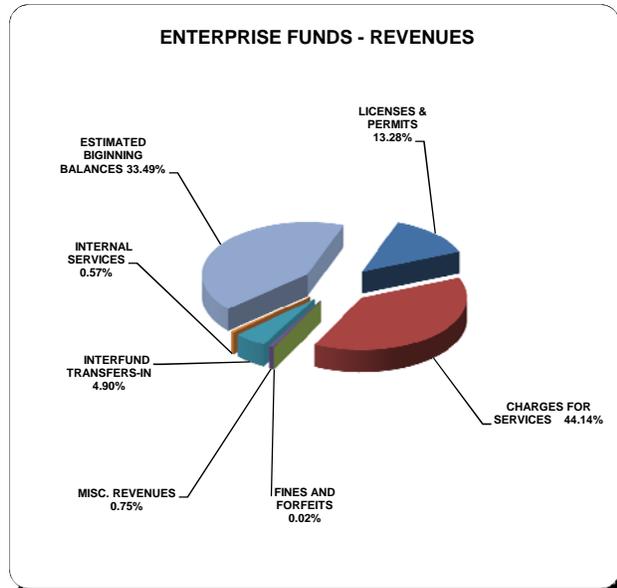
GENERAL GOVERNMENT	517,299
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	80,000
TRANSPORT.	10,980,331
ECONOMIC ENVIRONMENT	448,720
HUMAN SERVICES	0
CULTURE & RECREATION	490,141
CAPITAL OUTLAY	51,298,685
DEBT SERVICE-PRINCIPAL	28,058
DEBT SERVICE-INTEREST & FEES	804,404
OTHER FINANCING USES	
INTERFUND TRANS.	7,316,817
TRANSFER TO CONST.	565,853
RESERVES	7,497,481
TOTAL	80,027,789



ENTERPRISE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

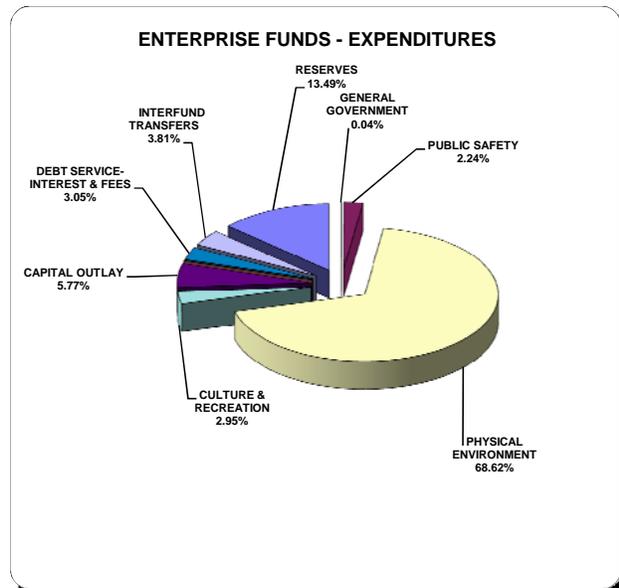
ENTERPRISE FUNDS REVENUES BY SOURCE

TAXES	0
LICENSES & PERMITS	6,102,680
INTERGOV. REVENUES	0
CHARGES FOR SERVICES	17,695,769
FINES AND FORFEITS	9,000
MISC. REVENUES	344,500
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	2,251,062
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	261,100
LESS 5%	-1,003,701
EST. BEGINNING BALANCES	19,289,776
TOTAL	44,950,186



ENTERPRISE FUNDS EXPENDITURES BY FUNCTION

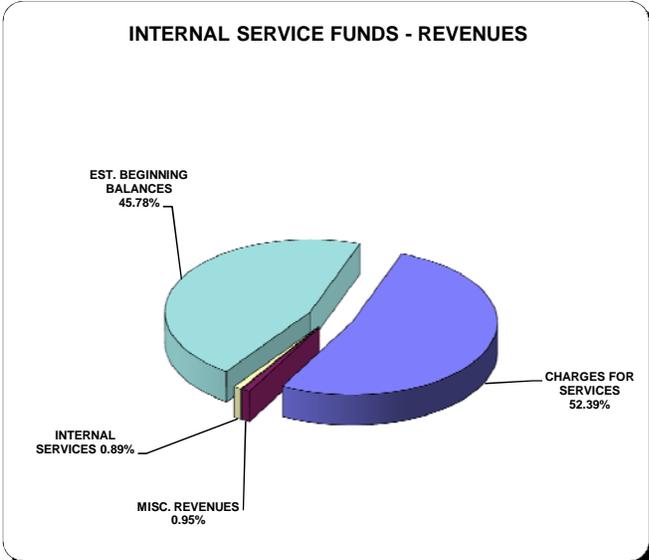
GENERAL GOVERNMENT	16,620
PUBLIC SAFETY	1,007,897
PHYSICAL ENVIRONMENT	30,810,866
TRANSPORTATION	0
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	1,325,900
CAPITAL OUTLAY	2,590,591
DEBT SERVICE-PRINCIPAL	9,295
DEBT SERVICE-INTEREST & FEES	1,370,806
OTHER FINANCING USES	
INTERFUND TRANSFERS	1,711,000
TRANSFER TO CONST.	49,000
RESERVES	6,058,211
TOTAL	44,950,186



INTERNAL SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

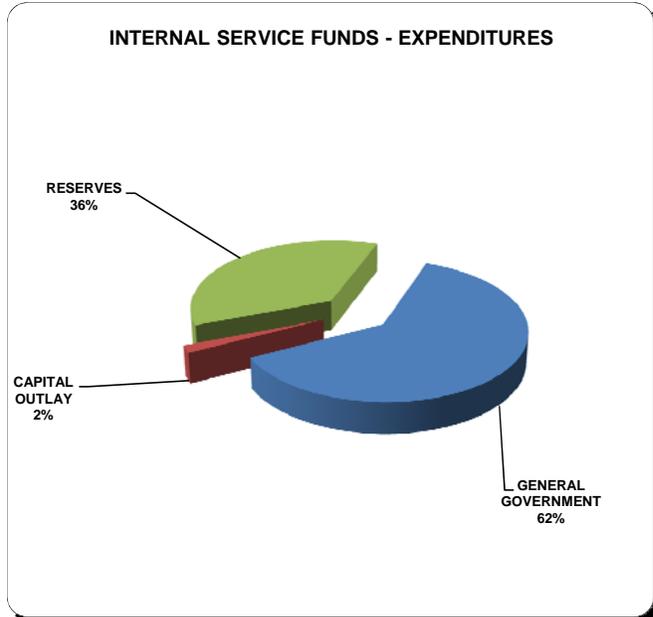
INTERNAL SERVICE FUNDS REVENUES BY SOURCE

TAXES	0
LICENSES & PERMITS	0
INTERGOV. REVENUES	0
CHARGES FOR SERVICES	18,541,739
FINES AND FORFEITS	0
MISC. REVENUES	334,480
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	0
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	314,000
LESS 5%	-208,036
EST. BEGINNING BALANCES	16,200,177
TOTAL	35,182,360



INTERNAL SERVICE FUNDS EXPENDITURES BY FUNCTION

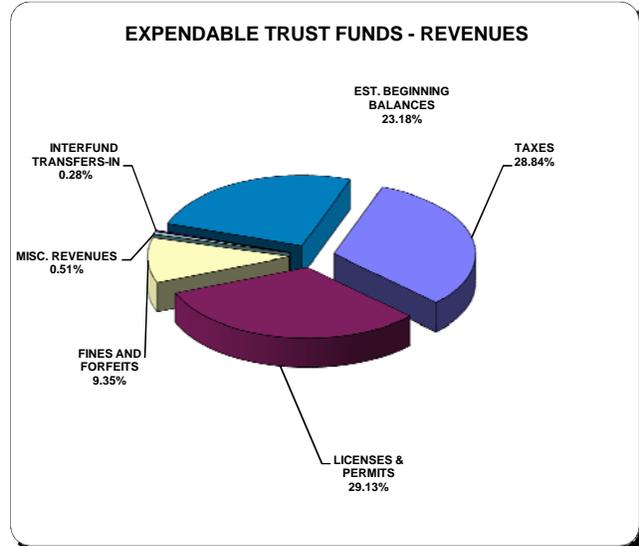
GENERAL GOVERNMENT	19,924,632
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORTATION	0
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CAPITAL OUTLAY	564,221
CULTURE & RECREATION	0
DEBT SERVICE-PRINCIPAL	556
DEBT SERVICE-INTEREST & FEES	49
OTHER FINANCING USES	
INTERFUND TRANSFERS	2,984,344
TRANSFER TO CONST.	-
RESERVES	11,708,558
TOTAL	35,182,360



EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

EXPENDABLE TRUST FUNDS REVENUES BY SOURCE

TAXES	1,080,000
LICENSES & PERMITS	1,090,864
INTERGOV. REVENUES	0
CHARGES FOR SERVICES	326,143
FINES AND FORFEITS	350,000
MISC. REVENUES	19,040
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	10,516
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-139,786
EST. BEGINNING BALANCES	867,858
TOTAL	3,604,635



EXPENDABLE TRUST FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	125,837
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORT.	2,246
ECONOMIC ENVIRONMENT	363,170
HUMAN SERVICES	67,350
CULTURE & RECREATION	831,360
DEBT SERVICE-PRINCIPAL	613,672
DEBT SERVICE-INTEREST & FEES	411,724
OTHER FINANCING USES	
INTERFUND TRANSFERS	620,577
TRANSFER TO CONST.	465,982
RESERVES	102,717
TOTAL	3,604,635

