

**ST. LUCIE COUNTY  
FUND DEFINITIONS**

**FUND DEFINITIONS:**

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

**GOVERNMENTAL FUND TYPES:**

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

**001 GENERAL FUND**

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

**101-199 SPECIAL REVENUE FUNDS**

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

**201-299 DEBT SERVICE FUNDS**

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

**301-399 CAPITAL PROJECT FUNDS**

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

**PROPRIETARY FUNDS:**

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

**401-499 ENTERPRISE FUNDS**

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

**501-599 INTERNAL SERVICE FUNDS**

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

**FIDUCIARY FUNDS:**

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

**601-699 TRUST AND AGENCY FUNDS**

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

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

**ST. LUCIE COUNTY  
FUND DESCRIPTIONS**

| <b>FUND</b>                                  | <b>FL STATUTE</b> | <b>SOURCES AND USES</b>   |
|--|-------------------|---|
| <b><u>GENERAL FUND</u></b>                   |                   |   |
| 001 GENERAL FUND                             | 129.02 (1) F.S.   | REV: Ad Valorem Taxes, Sales Tax, Licenses, Racing Tax, User fees, "General" revenue<br>EXP: Parks & Recreation Services, Central Services, Health Services, Administrative, Property Appraiser, Tax Collector, Clerk to Board, Supervisor of Elections, General , Commission |
| <b><u>SPECIAL REVENUE FUNDS</u></b>          |                   |   |
| 101 TRANSPORTATION TRUST                     | 129.02 (2) F.S.   | REV: Gas Taxes, Franchise Fees, Impact Fees, Mobile Home Tags, Permits<br>EXP: Capital Transportation Projects, Road & Bridge, Engineering, Public Works Administration   |
| 102 UNINCORPORATED SERVICES                  | 129.01 (2) F.S.   | REV: Ad Valorem Taxes, Fees, Fines<br>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<br>EXP: Transfer to fund 107 for Unincorporated Area Road Patrol  |
| 104 GRANTS & DONATIONS                       | 129.01 (2) F.S.   | REV: Grants<br>EXP: Grant Projects  |
| 105 STATE LIBRARY GRANT                      | 129.01 (2) F.S.   | REV: State Library Grant, Donations<br>EXP: Library   |
| 106 ADDITIONAL COURT COSTS                   | 129.01 (2) F.S.   | REV: Court Charges<br>EXP: Reimburse Fund 107 for Additional Court Costs  |
| 107 FINE & FORFEITURE FUND                   | 129.02 (3) F.S.   | REV: Ad Valorem Taxes, Fines, E911 Fee<br>EXP: Sheriff, Judicial, Central Communications, Central Services (Jail & Judicial Maintenance)  |
| 108 ART SPECIAL GRANT FUND                   | 129.01 (2) F.S.   | REV: Grants<br>EXP: Art Programs  |
| 109 DRUG ABUSE TRUST FUND                    | 129.01 (2) F.S.   | REV: Fees<br>EXP: Drug Abuse Programs   |
| 111-139 SPECIAL DISTRICTS,<br>MSBU's, MSTU's | 129.01 (2) F.S.   | REV: Ad Valorem Taxes, Special Assessments<br>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<br>EXP: Airport Expansion, Port Improvement, Airport & Port operations  |
| 142 PORT MSBU                                | 129.01 (2) F.S.   | REV: Special Assessments<br>EXP: Port Development   |
| 145-146 MOSQUITO CONTROL DISTRICT            | 129.02 (6) F.S.   | REV: Ad Valorem Taxes, State Allocation, Grants<br>EXP: Mosquito Control  |

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|-------------------------------------|-------------------|--|
| 150 IMPACT FEES                     | 129.01 (2) F.S.   | REV: Impact Fees<br>EXP: Administration Operations   |
| 160 RAD PLAN MAINTENANCE            | 129.01 (2) F.S.   | REV: FPL/State Grant<br>EXP: Radiological Planning and Exercises   |
| 162 TOURISM DEV - 5TH CENT          | 129.01 (2) F.S.   | REV: Tourism Dev- 5th Cent<br>EXP: Sports Complex Parks and Recreation Improvements  |
| 170 COURT FACILITIES FUND           | 129.01 (2) F.S.   | REV: Court Fees<br>EXP: Judicial Maintenance & Capital   |
| 171 COURT FACILITIES FUND - COURT   | 129.01 (2) F.S.   | REV: Court Filing Charges and Court Loses<br>EXP: Construction, operation and maintenance of court facilities  |
| 181 HOUSING AUTHORITY               | 129.01 (2) F.S.   | REV: Residual Funds from Loan program<br>EXP: St. Lucie County Housing Authority   |
| 182 ENVIRONMENTAL LAND ACQUISITION  | 129.01 (2) F.S.   | REV: Ad Valorem Taxes<br>EXP: Environmental Land Acquisition   |
| 183 COURT ADMINISTRATOR             | 129.01 (2) F.S.   | REV: Transfer from Fine & Forfeiture (107), Grants, Circuit Counties Share<br>EXP: Court Administrator, Mediation                                      |
| 184 EROSION OPERATING FUND          | 129.02 (6) F.S.   | REV: Ad Valorem Taxes<br>EXP: Erosion Control Operations, Maintenance, Construction  |
| 185 HOUSING ASSISTANCE (SHIP)       | 129.01 (2) F.S.   | REV: Grants<br>EXP: Housing Assistance Program   |
| 186 RECYCLING OPERATING FUND        | 129.01 (2) F.S.   | REV: Garbage Franchise, Grants<br>EXP: County Recycling Program  |
| 187 BOATING IMPROVEMENT PROJECTS    | 129.01 (2) F.S.   | REV: Vessel Fees<br>EXP: Interest on Projects  |
| 188 BLUEFIELD RANCH IMPROVEMENTS    | 129.01 (2) F.S.   | REV: Private Contributions and Campsite User Fees<br>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)<br>EXP: Sports Complex operations, maintenance, and payment to SLW |
| <b><u>DEBT SERVICE FUNDS</u></b>    |                   |  |
| 201-295 INTEREST & SINKING FUNDS    | 129.02 (5) F.S.   | REV: Ad Valorem Taxes, State Revenue Sharing, Special Assessments<br>EXP: Debt Service on Bonds  |
| <b><u>CAPITAL PROJECT FUNDS</u></b> |                   |  |
| 301 S. COUNTY REGIONAL STADIUM      | 129.02 (4) F.S.   | REV: Bond Proceeds, Donations<br>EXP: South County Annex   |
| 302 EROSION CAPITAL FUND            | 129.02 (4) F.S.   | REV: Cash Balance from Bond Proceeds, Grants   |

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| <b>FUND</b>                          | <b>FL STATUTE</b> | <b>SOURCES AND USES</b>  |
|--------------------------------------|-------------------|--|
|                                      |                   | EXP: Erosion Control Capital Projects  |
| 304 COMMUNICATIONS SYSTEM FUND       | 129.02 (4) F.S.   | REV: Additional Traffic Fine<br>EXP: New Communications System   |
| 305 BEACH BOND                       | 129.02 (4) F.S.   | REV: Cash Balance from Bond Proceeds<br>EXP: Beach Acquisition & Capital Improvements  |
| 310 IMPACT FEES FUND                 | 129.02 (4) F.S.   | REV: Impact Fees<br>EXP: Parks, Libraries, Public Building and Correctional Building   |
| 315 COUNTY BUILDING FUND             | 129.02 (4) F.S.   | REV: Cash Balance from Bond Proceeds<br>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<br>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<br>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<br>EXP: Transportation Capital  |
| 330-339 CAPITAL MSBU FUNDS           | 129.02 (4) F.S.   | REV: Bond Proceeds, Special Assessments<br>EXP: MSBU Capital costs   |
| 342 PORT DEVELOPMENT FUND            | 129.02 (4) F.S.   | REV: Cash Balance from Bond Proceeds<br>EXP: Port Development  |
| 352 SHI WASTE WATER TREATMENT        | 129.02 (4) F.S.   | REV: Cash Balance from Bond Proceeds<br>EXP: Construction of waste and water treatment plant   |
| 362 SPORT COMPLEX IMPROVEMENT        | 129.02 (4) F.S.   | REV: Cash Balance from Bond Proceeds<br>EXP: Sports Complex improvements   |
| 370 MSBU INHOUSE FINANCING           | 129.02 (4) F.S.   | REV: Transportation Trust Fund<br>EXP: Assessment Proceeds from Property Owners  |
| 382 ENVIRONMENTAL LAND               | 129.02 (4) F.S.   | REV: Bond Proceeds<br>EXP: Environmental Land Acquisition  |
| 389-399 CAPITAL MSBU FUNDS           | 129.02 (4) F.S.   | REV: Bond Proceeds, Special Assessments<br>EXP: MSBU Capital costs   |
| <b><u>ENTERPRISE FUNDS</u></b>       |                   |  |
| 401-402 S.L.C. LANDFILL              | 129.01 (2) F.S.   | REV: Landfill fees, Garbage Franchise, Grants<br>EXP: Landfill operations, capital, reserves, debt service                           |
| 418 GOLF COURSE                      | 129.01 (2) F.S.   | REV: Golf Course User Fees, Sales<br>EXP: Golf Course Operations   |

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|--------------------------------------|-------------------|---|
| 421-458 UTILITY FUNDS                | 129.01 (2) F.S.   | REV: Utility User Fees, Bond Proceeds<br>EXP: Utility operations, capital   |
| 471-489 UTILITY FUNDS                | 129.01 (2) F.S.   | REV: Utility User Fees, Bond Proceeds<br>EXP: Utility operations, capital   |
| 491 BUILDING CODE FUND               | 129.01 (2) F.S.   | REV: Permit Fees<br>EXP: Code Compliance (Building Inspections)   |
| <b><u>INTERNAL SERVICE FUNDS</u></b> |                   |   |
| 505 INSURANCE & LOSS FUND            | 129.01 (2) F.S.   | REV: Charges to departments, and constitutional officers<br>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<br>EXP: Tourism Division Salaries & Promotions  |
| 615 IMPACT FEES                      | 129.01 (2) F.S.   | REV: Impact Fees<br>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<br>EXP: Sheriff   |
| 625 LAW LIBRARY                      | 129.01 (2) F.S.   | REV: Law Library Fees<br>EXP: Law Library Operations and books  |
| 665 ART IN PUBLIC PLACES TRUST FUND  | 129.01 (2) F.S.   | REV: Transfer from various capital projects<br>EXP: Art work as per ordinance   |
| 666 SLC ECONOMIC DEV TRUST FUND      | 129.01 (2) F.S.   | REV: Delinquent Taxes , Occupational Licenses<br>EXP: SLC Economic Dev Trust Fund   |
| 670-699 CAPITAL MSBU FUNDS           | 129.01 (2) F.S.   | REV: Bond Proceeds, Special Assessments<br>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

| <b>Fund</b> | <b>Fund Name</b>                      | <b>FY 09<br/>Amended</b> | <b>FY 10<br/>Amended</b> | <b>FY 11<br/>Amended</b> | <b>FY 12<br/>Adopted</b> | <b>FY 12<br/>Change</b> | <b>%<br/>Chg</b> |
|-------------|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|------------------|
| 001         | SLC General Fund                      | 213,075,361              | 190,142,711              | 173,742,402              | 149,015,113              | -24,727,289             | -14.2%           |
| 101         | Transportation Trust Fund             | 66,249,420               | 63,911,911               | 60,420,911               | 46,434,386               | -13,986,525             | -23.1%           |
| 102         | Unincorporated Services Fund (Com     | 7,401,028                | 6,619,528                | 6,293,964                | 4,556,961                | -1,737,003              | -27.6%           |
| 102001      | Drainage Maintenance MSTU (SLC S      | 12,658,060               | 11,494,571               | 11,154,032               | 9,994,121                | -1,159,911              | -10.4%           |
| 103         | County Law Enforcement MSTU           | 3,445,427                | 3,071,307                | 3,154,837                | 2,984,282                | -170,555                | -5.4%            |
| 104         | Grants & Donations Fund               | 738,500                  | 712,256                  | 589,153                  | 635,925                  | 46,772                  | 7.9%             |
| 105         | Library Special Grants Fund           | 227,461                  | 166,333                  | 158,300                  | 108,880                  | -49,420                 | -31.2%           |
| 107         | Fine & Forfeiture Fund (Jail, Law Enf | 78,125,503               | 75,148,630               | 75,877,969               | 73,423,891               | -2,454,078              | -3.2%            |
| 109         | Drug Abuse Fund                       | 80,605                   | 84,937                   | 54,517                   | 58,465                   | 3,948                   | 7.2%             |
| 111         | River Park I Fund                     | 53,095                   | 46,985                   | 49,270                   | 57,401                   | 8,131                   | 16.5%            |
| 112         | River Park II Fund                    | 10,311                   | 10,594                   | 9,865                    | 10,865                   | 1,000                   | 10.1%            |
| 113         | Harmony Heights 3 Fund                | 4,634                    | 4,726                    | 4,903                    | 7,824                    | 2,921                   | 59.6%            |
| 114         | Harmony Heights 4 Fund                | 8,679                    | 9,113                    | 9,468                    | 14,553                   | 5,085                   | 53.7%            |
| 115         | Sheraton Plaza Fund                   | 11,485                   | 10,779                   | 12,103                   | 11,840                   | -263                    | -2.2%            |
| 116         | Sunland Gardens Fund                  | 13,033                   | 10,582                   | 10,724                   | 16,822                   | 6,098                   | 56.9%            |
| 117         | Sunrise Park Fund                     | 4,390                    | 3,692                    | 3,292                    | 4,232                    | 940                     | 28.6%            |
| 118         | Paradise Park Fund                    | 16,983                   | 15,140                   | 16,387                   | 18,765                   | 2,378                   | 14.5%            |
| 119         | Holiday Pines Fund                    | 18,767                   | 15,419                   | 15,294                   | 21,893                   | 6,599                   | 43.1%            |
| 120         | The Grove Fund                        | 5,161                    | 4,088                    | 4,170                    | 3,699                    | -471                    | -11.3%           |
| 121         | Blakely Subdivision Fund              | 3,697                    | 3,321                    | 2,763                    | 2,301                    | -462                    | -16.7%           |
| 122         | Indian River Estates Fund             | 19,818                   | 18,008                   | 18,603                   | 19,059                   | 456                     | 2.5%             |
| 123         | Queens Cove Lighting Dist#13 Fund     | 6,281                    | 6,848                    | 6,950                    | 9,101                    | 2,151                   | 30.9%            |
| 126         | Southern Oak Estates Lighting         | 4,992                    | 4,882                    | 4,845                    | 4,591                    | -254                    | -5.2%            |
| 127         | Pine Hollow Street Lighting MSTU      | 8,104                    | 7,874                    | 7,120                    | 7,408                    | 288                     | 4.0%             |
| 128         | Kings Hwy Industrial Park Lighting    | 8,905                    | 9,314                    | 9,480                    | 18,635                   | 9,155                   | 96.6%            |
| 129         | County Parks MSTU Fund                | 15,268,254               | 10,816,445               | 10,098,242               | 9,602,628                | -495,614                | -4.9%            |
| 130         | SLC Public Transit MSTU               | 10,812,007               | 13,703,656               | 19,361,754               | 16,906,129               | -2,455,625              | -12.7%           |
| 136         | Meadowood MSTU                        | 37,482                   | 31,017                   | 28,785                   | 33,654                   | 4,869                   | 16.9%            |
| 138         | Palm Lake Gardens MSTU Fund           | 7,704                    | 6,865                    | 5,370                    | 6,314                    | 944                     | 17.6%            |
| 139         | Palm Grove Fund                       | 15,146                   | 12,850                   | 14,157                   | 16,287                   | 2,130                   | 15.0%            |
| 140         | Airport Fund                          | 23,497,544               | 11,436,946               | 13,957,000               | 12,820,846               | -1,136,154              | -8.1%            |
| 140001      | Port Fund                             | 10,239,934               | 9,351,110                | 9,226,794                | 8,767,191                | -459,603                | -5.0%            |
| 142         | Port MSBU Development Fund            | 91,486                   | 91,260                   | 84,644                   | 90,788                   | 6,144                   | 7.3%             |
| 145         | SLC Mosquito Control District         | 8,476,443                | 8,239,733                | 7,860,546                | 7,120,494                | -740,052                | -9.4%            |
| 146         | Mosquito State I Fund                 | 44,290                   | 44,940                   | 38,701                   | 18,396                   | -20,305                 | -52.5%           |
| 150         | Impact Fee Collections                | 437,172                  | 424,827                  | 354,279                  | 301,124                  | -53,155                 | -15.0%           |
| 160         | Plan Maintenance RAD Fund             | 445,063                  | 492,858                  | 446,098                  | 446,598                  | 500                     | 0.1%             |
| 162         | Tourism Dev-5th Cent                  | 161,769                  | 196,663                  | 206,535                  | 238,057                  | 31,522                  | 15.3%            |
| 170         | Court Facilities Fund                 | 1,341,966                | 1,955,393                | 2,470,464                | 2,773,951                | 303,487                 | 12.3%            |
| 171         | Court Facilities Fund-Court Costs     | 173,328                  | 176,932                  | 181,620                  | 181,620                  | 0                       | 0.0%             |

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

| <b>Fund</b> | <b>Fund Name</b>                    | <b>FY 09<br/>Amended</b> | <b>FY 10<br/>Amended</b> | <b>FY 11<br/>Amended</b> | <b>FY 12<br/>Adopted</b> | <b>FY 12<br/>Change</b> | <b>%<br/>Chg</b> |
|-------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|------------------|
| 181         | SLC Housing Finance Authority Fund  | 32,299                   | 30,510                   | 30,570                   | 31,815                   | 1,245                   | 4.1%             |
| 182         | Environmental Land Acquisition Fund | 78,227                   | 79,853                   | 81,969                   | 80,000                   | -1,969                  | -2.4%            |
| 183         | Ct Administrator-19th Judicial Cir  | 3,416,962                | 3,370,703                | 3,391,918                | 2,952,356                | -439,562                | -13.0%           |
| 184         | SLC Erosion District E              | 13,695,664               | 10,140,372               | 10,232,017               | 8,567,514                | -1,664,503              | -16.3%           |
| 185         | Housing Assistance SHIP Program     | 1,733,236                | 1,468,167                | 406,389                  | 332,045                  | -74,344                 | -18.3%           |
| 187         | Boating Improvement Projects        | 783,597                  | 904,743                  | 1,000,516                | 973,866                  | -26,650                 | -2.7%            |
| 188         | Bluefield Ranch Improvements        | 124,667                  | 127,218                  | 129,085                  | 129,175                  | 90                      | 0.1%             |
| 189         | Hurricane Housing Recovery Pla      | 6,824,871                | 4,315,885                | 2,099,814                | 1,449,978                | -649,836                | -30.9%           |
| 190         | Sports Complex Fund                 | 0                        | 0                        | 2,540,764                | 2,430,914                | -109,850                | -4.3%            |
| 201         | So County Regional Stadium Debt     | 54,127                   | 54,729                   | 0                        | 0                        | 0                       | n/a              |
| 204         | Communication System I&S Fund       | 1,000,334                | 957,219                  | 426,040                  | 376,731                  | -49,309                 | -11.6%           |
| 205         | Beach Bond I&S Fund                 | 3,500                    | 0                        | 0                        | 0                        | 0                       | n/a              |
| 210         | Impact Fees I&S                     | 429,039                  | 436,432                  | 437,285                  | 437,893                  | 608                     | 0.1%             |
| 215         | Sales Tax Revenue Bonds I&S Fund    | 14,593,612               | 8,100,396                | 7,993,961                | 6,198,394                | -1,795,567              | -22.5%           |
| 216         | County Capital I&S                  | 1,798,290                | 2,068,999                | 1,518,414                | 1,529,795                | 11,381                  | 0.7%             |
| 217         | State Revenue Sharing Bonds I&S     | 5,699,884                | 1,180,213                | 1,174,173                | 1,173,322                | -851                    | -0.1%            |
| 218         | Transportation I&S Fund             | 4,178,309                | 3,851,861                | 3,556,079                | 3,527,713                | -28,366                 | -0.8%            |
| 234         | Driftwood Manor I&S Fund            | 2,082                    | 2,127                    | 0                        | 0                        | 0                       | n/a              |
| 235         | Becker Road I&S Fund                | 58                       | 0                        | 0                        | 0                        | 0                       | n/a              |
| 242         | Port I&S Fund (SLC Port Bond)       | 835,232                  | 1,064,996                | 1,008,313                | 648,073                  | -360,240                | -35.7%           |
| 250         | Capital Projects I&S                | 22,534,313               | 22,708,460               | 23,989,870               | 3,915,141                | -20,074,729             | -83.7%           |
| 262         | Tourism Dev 4th Cent I&S Fund       | 2,257,760                | 1,820,738                | 1,442,210                | 1,400,539                | -41,671                 | -2.9%            |
| 273         | SHI Sp Assessment Rfd 1998 Bond     | 3,372,688                | 3,112,203                | 1,907,801                | 2,332,485                | 424,684                 | 22.3%            |
| 282         | Environmental Land I&S Fund         | 3,046,768                | 2,339,695                | 1,648,829                | 0                        | -1,648,829              | -100.0%          |
| 295         | River Branch I&S Fund               | 46,459                   | 47,405                   | 48,300                   | 49,461                   | 1,161                   | 2.4%             |
| 296         | No Lennard Rd 1                     | 0                        | 40,890                   | 2,499,831                | 2,909,073                | 409,242                 | 16.4%            |
| 297         | No Lennard Rd 2                     | 0                        | 35,000                   | 441,732                  | 523,419                  | 81,687                  | 18.5%            |
| 298         | No Lennard Rd 1                     | 0                        | 32,000                   | 209,449                  | 234,663                  | 25,214                  | 12.0%            |
| 301         | So. County Regional Stadium         | 2,232                    | 3,573                    | 17,250                   | 0                        | -17,250                 | -100.0%          |
| 310         | Impact Fee Funds                    | 18,790,769               | 14,090,915               | 12,652,587               | 11,521,558               | -1,131,029              | -8.9%            |
| 315         | County Building Fund                | 2,421,407                | 2,149,269                | 1,955,898                | 1,857,398                | -98,500                 | -5.0%            |
| 316         | County Capital                      | 24,673,023               | 19,452,011               | 19,126,795               | 10,787,689               | -8,339,106              | -43.6%           |
| 317         | County Capital-St Rev Share Bnd     | 12,460,279               | 12,410,732               | 4,342,384                | 4,169,759                | -172,625                | -4.0%            |
| 318         | County Capital - Transportation     | 30,258,587               | 25,011,672               | 19,454,186               | 19,759,563               | 305,377                 | 1.6%             |
| 330         | Lakewood Park Fund                  | 8,894                    | 9,173                    | 0                        | 0                        | 0                       | n/a              |
| 342         | Port Development Capital Fund       | 254,018                  | 264,300                  | 0                        | 0                        | 0                       | n/a              |
| 362         | Sports Complex Improv Fund          | 838,074                  | 992,368                  | 1,300,972                | 1,000,153                | -300,819                | -23.1%           |
| 370         | MSBU Inhouse Financing Projects     | 980,680                  | 714,931                  | 779,847                  | 735,803                  | -44,044                 | -5.6%            |
| 382         | Environmental Land Capital Fund     | 4,974,562                | 4,624,547                | 4,692,139                | 4,574,111                | -118,028                | -2.5%            |
| 390         | MSBU Capital                        | 19,510,149               | 11,105,768               | 11,463,184               | 3,384,813                | -8,078,371              | -70.5%           |

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

| <b>Fund</b> | <b>Fund Name</b>                    | <b>FY 09<br/>Amended</b> | <b>FY 10<br/>Amended</b> | <b>FY 11<br/>Amended</b> | <b>FY 12<br/>Adopted</b> | <b>FY 12<br/>Change</b> | <b>%<br/>Chg</b> |
|-------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|------------------|
| 396         | Lennard Road 1 - Roadway Capital    | 122,800                  | 5,262,457                | 3,457,669                | 1,855,440                | -1,602,229              | -46.3%           |
| 397         | Lennard Road 2 - Water Capital      | 52,870                   | 893,284                  | 715,796                  | 400,651                  | -315,145                | -44.0%           |
| 398         | Lennard Road 3 - Sewer Capital      | 54,139                   | 283,637                  | 168,965                  | 97,874                   | -71,091                 | -42.1%           |
| 401         | Sanitary Landfill Fund              | 27,460,526               | 27,228,912               | 31,643,240               | 22,865,038               | -8,778,202              | -27.7%           |
| 418         | Golf Course Fund                    | 1,806,569                | 1,428,000                | 1,443,323                | 1,300,129                | -143,194                | -9.9%            |
| 451         | S. Hutchinson Utilities Fund        | 3,023,323                | 3,771,550                | 4,771,157                | 5,337,114                | 565,957                 | 11.9%            |
| 458         | SH Util-Renewal & Replacement       | 447,919                  | 471,329                  | 449,453                  | 642,732                  | 193,279                 | 43.0%            |
| 461         | Sports Complex Fund                 | 2,797,020                | 2,733,037                | 0                        | 0                        | 0                       | n/a              |
| 471         | No County Utility District-Operatin | 6,924,413                | 5,536,412                | 5,981,290                | 6,104,104                | 122,814                 | 2.1%             |
| 478         | No Cty Util Dist-Renewal & Replace  | 315,294                  | 339,609                  | 404,580                  | 496,270                  | 91,690                  | 22.7%            |
| 479         | No Cty Util Dist-Capital Facilities | 4,859,907                | 2,064,069                | 2,163,909                | 4,794,528                | 2,630,619               | 121.6%           |
| 491         | Building Code Fund                  | 4,224,553                | 2,902,633                | 2,387,898                | 2,151,366                | -236,532                | -9.9%            |
| 505         | Insurance & Loss Fund               | 33,153,323               | 36,148,448               | 37,275,370               | 27,929,529               | -9,345,841              | -25.1%           |
| 610         | Tourist Development Trust Fund      | 991,796                  | 878,979                  | 778,311                  | 711,291                  | -67,020                 | -8.6%            |
| 611         | Tourist Development Trust-Adv Fund  | 627,145                  | 583,672                  | 520,057                  | 593,651                  | 73,594                  | 14.2%            |
| 620         | Law Enforcement Trust Fund          | 705,180                  | 468,352                  | 605,780                  | 510,780                  | -95,000                 | -15.7%           |
| 625         | Law Library                         | 421,177                  | 453,511                  | 596,415                  | 462,400                  | -134,015                | -22.5%           |
| 665         | SLC Art in Public Places Trust Fund | 1,305,176                | 1,448,801                | 564,212                  | 50,000                   | -514,212                | -91.1%           |
| 666         | SLC Economic Dev Trust Fund         | 143,536                  | 154,822                  | 157,437                  | 114,437                  | -43,000                 | -27.3%           |
| 669         | Lake Drive MSBU                     | 280,635                  | 55,978                   | 13,171                   | 15,201                   | 2,030                   | 15.4%            |
| 673         | S. Hutchinson Fund                  | 0                        | 0                        | 0                        | 0                        | 0                       | n/a              |
| 674         | Driftwood Manor MSBU Fund           | 111                      | 0                        | 0                        | 0                        | 0                       | n/a              |
| 676         | King Orange MSBU Fund               | 0                        | 0                        | 0                        | 0                        | 0                       | n/a              |
| 677         | Lost Tree Estates Fund              | 1,372                    | 0                        | 0                        | 0                        | 0                       | n/a              |
| 678         | Anita Street MSBU Fund              | 0                        | 0                        | 0                        | 0                        | 0                       | n/a              |
| 679         | Timberlake Estates MSBU             | 2,593                    | 0                        | 0                        | 0                        | 0                       | n/a              |
| 681         | King Orange 2                       | 25,798                   | 32,999                   | 34,455                   | 11,009                   | -23,446                 | -68.0%           |
| 682         | Skylark 2                           | 22,404                   | 22,575                   | 23,447                   | 7,705                    | -15,742                 | -67.1%           |
| 683         | Revels Lane 1                       | 32,736                   | 40,793                   | 42,241                   | 13,424                   | -28,817                 | -68.2%           |
| 685         | Sunland Gardens MSBU                | 155,353                  | 164,261                  | 347,945                  | 39,769                   | -308,176                | -88.6%           |
| 686         | Greenacres MSBU                     | 68,688                   | 73,867                   | 75,060                   | 17,973                   | -57,087                 | -76.1%           |
| 687         | Indian River Estates MSBU           | 0                        | 874,720                  | 874,720                  | 543,852                  | -330,868                | -37.8%           |
| 688         | Briargate MSBU                      | 9,539                    | 9,915                    | 6,409                    | 0                        | -6,409                  | -100.0%          |
| 689         | Rouse Road MSBU                     | 47,593                   | 44,942                   | 40,856                   | 15,492                   | -25,364                 | -62.1%           |
| 690         | Treasure Cove/Ocean Harbor S MSB    | 123,266                  | 127,266                  | 132,615                  | 137,708                  | 5,093                   | 3.8%             |
| 691         | North A1A MSBU                      | 14,851                   | 6,767                    | 6,767                    | 0                        | -6,767                  | -100.0%          |
| 692         | Ideal Holding Road MSBU             | 0                        | 0                        | 0                        | 0                        | 0                       | n/a              |
| 693         | Westglen MSBU                       | 0                        | 0                        | 0                        | 0                        | 0                       | n/a              |
| 694         | Raintree Forest MSBU                | 7,549                    | 8,127                    | 8,127                    | 0                        | -8,127                  | -100.0%          |
|             | <b>Grand Total</b>                  | <b>745,193,094</b>       | <b>662,148,841</b>       | <b>635,657,557</b>       | <b>523,979,769</b>       | <b>-111,677,788</b>     | <b>-17.6%</b>    |



**SUMMARY OF REVENUES AND EXPENDITURES  
MAJOR FUNDS**

|                                      | GENERAL            |                                      |                              | FINE AND<br>FORFEITURE |                              |                              | TRANSPORTATION    |                                       |                              |
|--------------------------------------|--------------------|--------------------------------------|------------------------------|------------------------|------------------------------|------------------------------|-------------------|---------------------------------------|------------------------------|
|                                      | FY 2010<br>Actual  | FUND<br>FY 2011<br>Adopted<br>Budget | FY 2012<br>Adopted<br>Budget | FY 2010<br>Actual      | FY 2011<br>Adopted<br>Budget | FY 2012<br>Adopted<br>Budget | FY 2010<br>Actual | TRUST<br>FY 2011<br>Adopted<br>Budget | FY 2012<br>Adopted<br>Budget |
| <b>ESTIMATED REVENUES:</b>           |                    |                                      |                              |                        |                              |                              |                   |                                       |                              |
| <b>EST. BEGINNING BALANCES</b>       | <b>105,573,027</b> | <b>74,960,106</b>                    | <b>79,088,525</b>            | <b>10,051,411</b>      | <b>4,541,215</b>             | <b>11,130,615</b>            | <b>36,952,730</b> | <b>38,026,635</b>                     | <b>35,180,497</b>            |
| TAXES                                | 45,491,753         | 43,633,874                           | 42,245,094                   | 55,410,530             | 60,293,019                   | 57,345,694                   | 4,156,742         | 4,139,000                             | 4,057,000                    |
| LICENSES & PERMITS                   | 2,029,032          | 2,370,243                            | 2,340,243                    |                        |                              |                              | 4,529,804         | 1,742,644                             | 1,742,644                    |
| INTERGOVERNMENTAL REVENUES           | 17,486,172         | 23,910,429                           | 21,104,819                   | 2,239,687              | 2,624,937                    | 1,611,319                    | 5,381,583         | 17,380,037                            | 5,997,850                    |
| CHARGES FOR SERVICES                 | 1,888,291          | 1,111,794                            | 1,152,943                    | 1,775,620              | 1,242,527                    | 1,292,527                    | 26,105            |                                       |                              |
| FINES AND FORFEITS                   | 46,428             | 51,000                               | 51,000                       | 348,122                | 275,583                      | 276,518                      |                   |                                       |                              |
| MISCELLANEOUS REVENUES               | 6,770,683          | 4,886,992                            | 4,680,556                    | 1,129,230              | 1,042,390                    | 1,229,572                    | 745,094           | 164,735                               | 31,735                       |
| OTHER FINANCING SOURCES              |                    |                                      |                              |                        |                              |                              |                   |                                       |                              |
| INTERFUND TRANSFERS-IN               | 575,469            | 9,930,259                            | 1,145,742                    | 3,657,723              | 4,296,335                    | 3,753,909                    | 1,009,342         | 391,334                               |                              |
| PROCEEDS FROM LOANS/BONDS            |                    |                                      |                              | 0                      |                              |                              |                   |                                       |                              |
| INTERNAL SERVICES & OTHER            |                    |                                      |                              |                        |                              |                              |                   |                                       |                              |
| LESS 5%                              |                    | -2,790,295                           | -2,793,809                   |                        | -3,213,447                   | -3,216,263                   |                   | -575,771                              | -575,340                     |
| <b>TOTAL EST. REVENUE SOURCES</b>    | <b>179,860,855</b> | <b>158,064,402</b>                   | <b>149,015,113</b>           | <b>74,612,323</b>      | <b>71,102,559</b>            | <b>73,423,891</b>            | <b>52,801,400</b> | <b>61,268,614</b>                     | <b>46,434,386</b>            |
| <b>ESTIMATED EXPENDITURES:</b>       |                    |                                      |                              |                        |                              |                              |                   |                                       |                              |
| GENERAL GOVERNMENT                   | 18,297,669         | 27,221,711                           | 27,751,292                   | 2,139,045              | 2,610,132                    | 2,822,275                    | 1,238,510         | 1,238,510                             | 1,238,510                    |
| PUBLIC SAFETY                        | 4,868,889          | 6,771,908                            | 4,681,926                    | 9,284,703              | 13,319,883                   | 11,705,725                   |                   |                                       |                              |
| PHYSICAL ENVIRONMENT                 | 2,066,747          | 2,210,840                            | 2,003,876                    |                        |                              |                              | 137,464           |                                       |                              |
| TRANSPORTATION                       | 179,499            | 1,296,383                            | 1,039,215                    |                        |                              |                              | 8,164,477         | 19,802,644                            | 9,145,046                    |
| ECONOMIC ENVIRONMENT                 | 2,374,093          | 2,541,569                            | 4,583,551                    | 2,134,133              | 1,980,000                    | 1,980,000                    |                   |                                       |                              |
| HUMAN SERV. & COURT RELATED          | 9,338,126          | 20,554,030                           | 6,438,463                    | 2,145,869              | 2,443,499                    | 2,434,230                    |                   |                                       |                              |
| CULTURE & RECREATION                 | 13,217,297         | 11,612,524                           | 11,020,269                   | 4,972,959              | 5,219,075                    | 2,021,235                    |                   |                                       |                              |
| CAPITAL OUTLAY                       | 1,652,841          | 3,590,462                            | 8,331,063                    | 0                      | 307,393                      | 307,393                      | 4,802,337         | 30,299,405                            | 24,880,894                   |
| DEBT SERVICE-PRINCIPAL               | 607,960            | 603,449                              | 522,717                      | 351,246                | 360,491                      | 384,004                      | 6,751             | 6,987                                 | 4,551                        |
| DEBT SERVICE-INTEREST & FEES         | 40,359             | 47,119                               | 27,765                       | 79,105                 | 74,914                       | 54,080                       | 584               | 607                                   | 190                          |
| <b>TOTAL EXPENDITURES/EXPENSES</b>   | <b>52,643,480</b>  | <b>76,449,995</b>                    | <b>66,400,137</b>            | <b>21,107,060</b>      | <b>26,315,387</b>            | <b>21,708,942</b>            | <b>14,350,123</b> | <b>51,348,153</b>                     | <b>35,269,191</b>            |
| OTHER FINANCING USES                 |                    |                                      |                              |                        |                              |                              |                   |                                       |                              |
| INTERFUND TRANS & OTHER              | 5,058,628          | 1,959,905                            | 4,908,704                    | 1,758,856              | 1,101,628                    | 1,010,120                    | 4,396             | 2,883,566                             | 0                            |
| TRANSFER TO CONST. OFFICERS          | 29,788,268         | 30,929,633                           | 30,631,467                   | 42,635,708             | 42,594,594                   | 43,869,300                   | 19                | 0                                     | 0                            |
| <b>TOTAL EXPENDITURES &amp; USES</b> | <b>87,490,376</b>  | <b>109,339,533</b>                   | <b>101,940,308</b>           | <b>65,501,624</b>      | <b>70,011,609</b>            | <b>66,588,362</b>            | <b>14,354,538</b> | <b>54,231,719</b>                     | <b>35,269,191</b>            |
| <b>ESTIMATED ENDING BALANCE*</b>     | <b>92,370,479</b>  | <b>48,724,869</b>                    | <b>47,074,805</b>            | <b>9,110,699</b>       | <b>1,090,950</b>             | <b>6,835,529</b>             | <b>38,446,862</b> | <b>7,036,895</b>                      | <b>11,165,195</b>            |
| <b>TOTAL EXPENDITURES, USES</b>      | <b>179,860,855</b> | <b>158,064,402</b>                   | <b>149,015,113</b>           | <b>74,612,323</b>      | <b>71,102,559</b>            | <b>73,423,891</b>            | <b>52,801,400</b> | <b>61,268,614</b>                     | <b>46,434,386</b>            |

\*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 2010 Actual   | FY 2011 Adopted Budget | FY 2012 Adopted Budget | FY 2010 Actual                     | FY 2011 Adopted Budget | FY 2012 Adopted Budget | FY 2010 Actual     | FY 2011 Adopted Budget | FY 2012 Adopted Budget |
| <b>ESTIMATED REVENUES:</b>           |                  |                        |                        |                                    |                        |                        |                    |                        |                        |
| <b>EST. BEGINNING BALANCES</b>       | <b>4,671,858</b> | <b>3,798,036</b>       | <b>4,260,193</b>       | <b>155,822,523</b>                 | <b>150,759,446</b>     | <b>126,319,052</b>     | <b>313,071,549</b> | <b>272,085,438</b>     | <b>255,978,882</b>     |
| TAXES                                | 3,274,383        | 3,032,161              | 2,879,018              | 19,646,382                         | 19,696,627             | 17,601,446             | 127,979,790        | 130,794,681            | 124,128,252            |
| LICENSES & PERMITS                   |                  |                        |                        | 10,236,664                         | 9,847,650              | 9,761,831              | 16,795,500         | 13,960,537             | 13,844,718             |
| INTERGOVERNMENTAL REVENUES           | 120,951          | 137,000                | 53,630                 | 27,068,391                         | 29,650,036             | 33,803,580             | 52,296,784         | 73,702,439             | 62,571,198             |
| CHARGES FOR SERVICES                 | 918              |                        |                        | 39,799,586                         | 43,285,691             | 40,020,935             | 43,490,520         | 45,640,012             | 42,466,405             |
| FINES AND FORFEITS                   |                  |                        |                        | 903,577                            | 952,937                | 889,225                | 1,298,127          | 1,279,520              | 1,216,743              |
| MISCELLANEOUS REVENUES               | 191,017          | 132,242                | 90,000                 | 9,875,950                          | 7,594,573              | 4,948,211              | 18,711,974         | 13,820,932             | 10,980,074             |
| OTHER FINANCING SOURCES              |                  |                        |                        |                                    |                        |                        |                    |                        |                        |
| INTERFUND TRANSFERS-IN               |                  | 99,470                 |                        | 4,650,262                          | 9,831,541              | 8,190,778              | 9,892,796          | 24,548,939             | 13,090,429             |
| PROCEEDS FROM LOANS/BONDS            |                  |                        |                        | 6,037,000                          | 25,582,001             | 8,451,186              | 6,037,000          | 25,582,001             | 8,451,186              |
| INTERNAL SERVICES & OTHER            |                  |                        |                        | 1,829,128                          | 575,100                | 781,000                | 1,829,128          | 575,100                | 781,000                |
| LESS 5%                              |                  | -152,816               | -143,951               |                                    | -2,904,673             | -2,799,755             | 0                  | -9,637,002             | -9,529,118             |
| <b>TOTAL EST. REVENUE SOURCES</b>    | <b>8,259,127</b> | <b>7,046,093</b>       | <b>7,138,890</b>       | <b>275,869,463</b>                 | <b>294,870,929</b>     | <b>247,967,489</b>     | <b>591,403,168</b> | <b>592,352,597</b>     | <b>523,979,769</b>     |
| <b>ESTIMATED EXPENDITURES:</b>       |                  |                        |                        |                                    |                        |                        |                    |                        |                        |
| GENERAL GOVERNMENT                   | 249,465          | 249,465                | 249,465                | 18,048,175                         | 23,652,098             | 20,156,060             | 39,972,864         | 54,971,916             | 52,217,602             |
| PUBLIC SAFETY                        |                  |                        |                        | 3,300,695                          | 2,817,918              | 2,662,160              | 17,454,287         | 22,909,709             | 19,049,811             |
| PHYSICAL ENVIRONMENT                 |                  |                        |                        | 27,559,970                         | 38,578,860             | 32,444,288             | 29,764,181         | 40,789,700             | 34,448,164             |
| TRANSPORTATION                       |                  |                        |                        | 7,664,573                          | 26,498,857             | 28,774,145             | 16,008,549         | 47,597,884             | 38,958,406             |
| ECONOMIC ENVIRONMENT                 |                  |                        |                        | 1,167,401                          | 1,377,611              | 2,738,943              | 5,675,627          | 5,899,180              | 9,302,494              |
| HUMAN SERV. & COURT RELATED          | 3,213,482        | 3,295,906              | 3,054,060              | 2,956,823                          | 3,497,249              | 1,830,156              | 17,654,300         | 29,790,684             | 13,756,909             |
| CULTURE & RECREATION                 |                  |                        |                        | 7,469,978                          | 8,735,440              | 8,616,427              | 25,660,234         | 25,567,039             | 21,657,931             |
| CAPITAL OUTLAY                       | 55,919           | 31,250                 | 0                      | 18,117,538                         | 77,777,533             | 74,816,642             | 24,628,635         | 112,006,043            | 108,335,992            |
| DEBT SERVICE-PRINCIPAL               | 3,010            | 3,127                  | 2,029                  | 12,763,084                         | 31,986,449             | 14,831,503             | 13,732,051         | 32,960,503             | 15,744,804             |
| DEBT SERVICE-INTEREST & FEES         | 260              | 271                    | 84                     | 8,236,724                          | 10,372,621             | 8,099,923              | 8,357,032          | 10,495,532             | 8,182,042              |
| <b>TOTAL EXPENDITURES/EXPENSES</b>   | <b>3,522,136</b> | <b>3,580,019</b>       | <b>3,305,638</b>       | <b>107,284,961</b>                 | <b>225,294,636</b>     | <b>194,970,247</b>     | <b>198,907,760</b> | <b>382,988,190</b>     | <b>321,654,155</b>     |
| OTHER FINANCING USES                 |                  |                        |                        |                                    |                        |                        |                    |                        |                        |
| INTERFUND TRANS & OTHER              |                  |                        |                        | 10,766,216                         | 18,603,840             | 7,171,605              | 17,588,096         | 24,548,939             | 13,090,429             |
| TRANSFER TO CONST. OFFICERS          | 74,954           | 137,709                | 130,950                | 499,723                            | 1,854,138              | 1,779,989              | 72,998,672         | 75,516,074             | 76,411,706             |
| <b>TOTAL EXPENDITURES &amp; USES</b> | <b>3,597,090</b> | <b>3,717,728</b>       | <b>3,436,588</b>       | <b>118,550,900</b>                 | <b>245,752,614</b>     | <b>203,921,841</b>     | <b>289,494,528</b> | <b>483,053,203</b>     | <b>411,156,290</b>     |
| <b>ESTIMATED ENDING BALANCE*</b>     | <b>4,662,037</b> | <b>3,328,365</b>       | <b>3,702,302</b>       | <b>157,318,563</b>                 | <b>49,118,315</b>      | <b>44,045,648</b>      | <b>301,908,640</b> | <b>109,299,394</b>     | <b>112,823,479</b>     |
| <b>TOTAL EXPENDITURES, USES</b>      | <b>8,259,127</b> | <b>7,046,093</b>       | <b>7,138,890</b>       | <b>275,869,463</b>                 | <b>294,870,929</b>     | <b>247,967,489</b>     | <b>591,403,168</b> | <b>592,352,597</b>     | <b>523,979,769</b>     |

\*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**

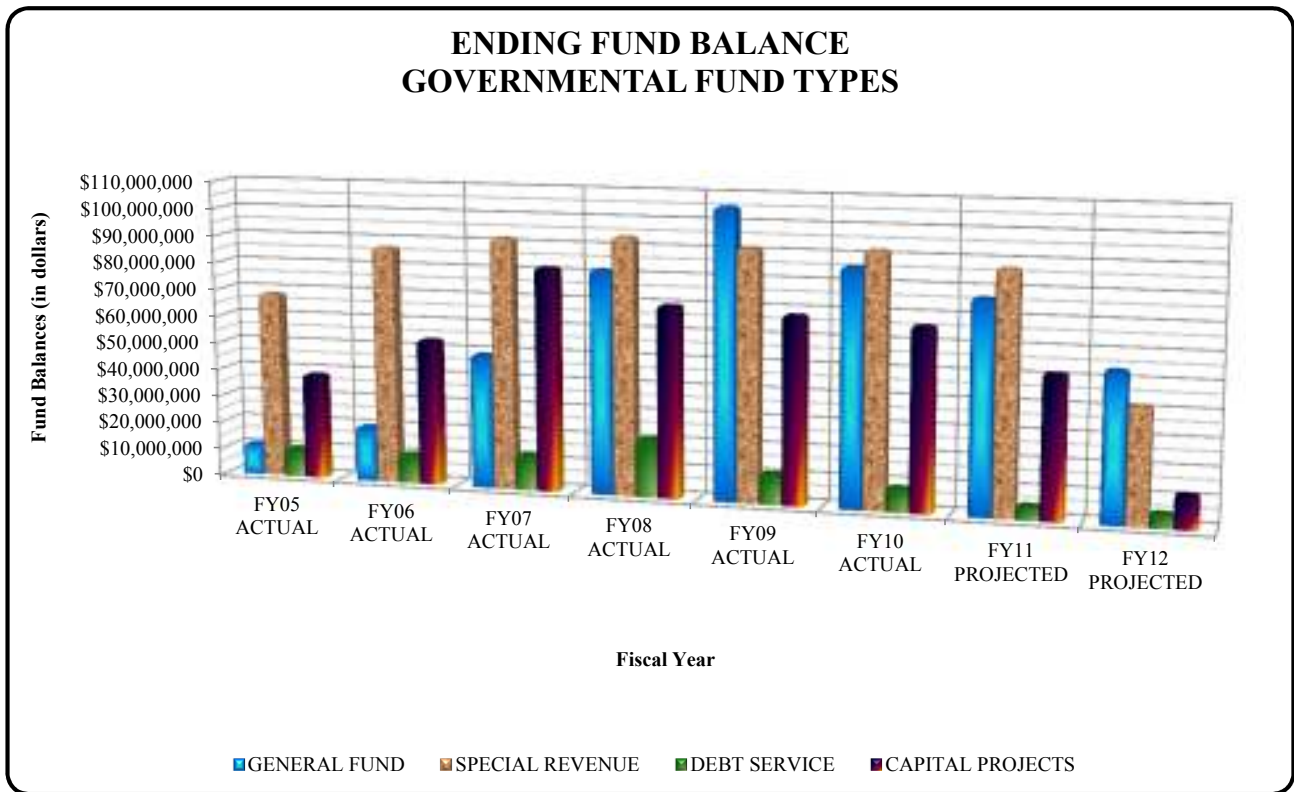
Fund balances are needed to fund operations until property tax collections begin. The amounts vary due to a mixture of liquidity, debt service reserves, and contingency reserves. Some of the larger fund balances are a result of higher reserves to pay off debt services for the Sales Tax Revenue Bonds 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 is 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 2012, the County will have an available fund balance of \$53,999,125 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                        | FY2010<br>Year End<br>Actual<br>Fund Bal | FY2011<br>Year End<br>Estimated<br>Fund Bal | FY2012<br>Revenues/<br>Sources | FY2012<br>Expenses/<br>Uses | 9/30/2012<br>Year End<br>Estimated<br>Fund Bal | Change in<br>Fund Balance<br>FY2011 to<br>FY2012 |
|----------------------------------|--|---|--------------------------------|-----------------------------|--|--|
| <b>GENERAL FUND</b>              |  |   |                                |                             |  |  |
| GENERAL FUND                     | \$86,175,097                             | \$79,088,525                                | \$69,926,588                   | \$95,015,988                | \$53,999,125                                   | -\$25,089,400                                    |
| Subtotal                         | \$86,175,097                             | \$79,088,525                                | \$69,926,588                   | \$95,015,988                | \$53,999,125                                   | -\$25,089,400                                    |
| <b>SPECIAL REVENUE FUNDS</b>     |  |   |                                |                             |  |  |
| TRANSPORTATION TRUST FUND        | \$37,830,423                             | \$35,180,497                                | \$11,253,889                   | \$35,237,515                | \$11,196,871                                   | -\$23,983,626                                    |
| UNINCORPORATED SERVICES FUND     | \$8,986,731                              | \$8,153,444                                 | \$6,397,638                    | \$13,222,710                | \$1,328,372                                    | -\$6,825,072                                     |
| LAW ENFORCEMENT MSTU             | \$68,708                                 | \$59,228                                    | \$2,925,054                    | \$2,969,348                 | \$14,934                                       | -\$44,294  |
| GRANTS AND DONATIONS FUND        | \$364,349                                | \$411,821                                   | \$224,104                      | \$498,589                   | \$137,336                                      | -\$274,485                                       |
| LIBRARY SPECIAL GRANTS FUND      | \$52,500                                 | \$13,080                                    | \$95,800                       | \$95,000                    | \$13,880                                       | \$800  |
| FINE AND FORFEITURE FUND         | \$9,092,157                              | \$11,130,615                                | \$62,293,276                   | \$64,671,682                | \$8,752,209                                    | -\$2,378,406                                     |
| DRUG ABUSE FUND                  | \$21,243                                 | \$25,191                                    | \$33,274                       | \$31,740                    | \$26,725                                       | \$1,534  |
| RIVER PARK I FUND                | \$10,923                                 | \$13,325                                    | \$44,076                       | \$43,051                    | \$14,350                                       | \$1,025  |
| RIVER PARK II FUND               | \$2,319                                  | \$1,546                                     | \$9,319                        | \$9,107                     | \$1,758  | \$212  |
| HARMONY HEIGHTS 3 FUND           | \$623                                    | \$2,248                                     | \$5,576                        | \$3,784                     | \$4,040  | \$1,792  |
| HARMONY HEIGHTS 4 FUND           | \$1,474                                  | \$2,426                                     | \$12,127                       | \$8,241                     | \$6,312  | \$3,886  |
| SHERATON PLAZA FUND              | \$2,252                                  | \$4,164                                     | \$7,676                        | \$9,280                     | \$2,560  | -\$1,604   |
| SUNLAND GARDENS FUND             | \$2,443                                  | \$3,136                                     | \$13,686                       | \$9,234                     | \$7,588  | \$4,452  |
| SUNRISE PARK FUND                | \$1,037                                  | \$806                                       | \$3,426                        | \$2,300                     | \$1,932  | \$1,126  |
| PARADISE PARK                    | \$3,676                                  | \$5,699                                     | \$13,066                       | \$12,696                    | \$6,069  | \$370  |
| HOLIDAY PINES FUND               | \$3,192                                  | \$4,292                                     | \$17,601                       | \$14,104                    | \$7,789  | \$3,497  |
| THE GROVE FUND                   | \$1,568                                  | \$1,373                                     | \$2,326                        | \$2,788                     | \$911  | -\$462   |
| BLAKELY SUBDIVISION FUND         | \$1,396                                  | \$889                                       | \$1,412                        | \$1,386                     | \$915  | \$26   |
| INDIAN RIVER ESTATES FUND        | \$4,645                                  | \$5,787                                     | \$13,272                       | \$16,301                    | \$2,758  | -\$3,029   |
| QUEENS COVE LIGHTING DISTRICT    | \$1,280                                  | \$1,977                                     | \$7,124                        | \$5,720                     | \$3,381  | \$1,404  |
| SOUTHERN OAK ESTATES LIGHTING    | \$2,620                                  | \$2,669                                     | \$1,922                        | \$2,872                     | \$1,719  | -\$950   |
| PINE HOLLOW STREET LIGHTING MSTU | \$1,990                                  | \$1,990                                     | \$5,418                        | \$5,306                     | \$2,102  | \$112  |
| KINGS HWY IND. PARK LIGHTING     | \$3,160                                  | \$5,200                                     | \$13,435                       | \$15,503                    | \$3,132  | -\$2,068   |
| PARKS MSTU                       | \$6,382,609                              | \$6,262,916                                 | \$3,339,712                    | \$7,279,944                 | \$2,322,684                                    | -\$3,940,232                                     |
| SLC PUBLIC TRANSIT MSTU          | \$1,959,291                              | \$2,074,184                                 | \$14,831,945                   | \$16,466,369                | \$439,760                                      | -\$1,634,424                                     |
| MONTE CARLO LIGHTING MSTU #4     | \$7,088                                  | \$7,309                                     | \$26,345                       | \$26,471                    | \$7,183  | -\$126   |
| PALM LAKE GARDENS MSTU FUND      | \$2,801                                  | \$2,295                                     | \$4,019                        | \$3,922                     | \$2,392  | \$97   |
| PALM GROVE FUND                  | \$2,935                                  | \$4,536                                     | \$11,751                       | \$11,411                    | \$4,876  | \$340  |
| PORT AND AIRPORT                 | \$10,375,215                             | \$10,123,753                                | \$11,464,284                   | \$18,362,491                | \$3,225,546                                    | -\$6,898,207                                     |
| PORT MSBU DEVELOPMENT FUND       | \$56,909                                 | \$63,053                                    | \$27,735                       | \$30,150                    | \$60,638                                       | -\$2,415   |
| MOSQUITO CONTROL FUNDS           | \$4,614,255                              | \$4,260,193                                 | \$2,860,301                    | \$3,418,192                 | \$3,702,302                                    | -\$557,891                                       |
| MOSQUITO CONTROL STATE FUNDS     | \$1,701                                  | \$0   | \$18,396                       | \$18,396                    | \$0  | \$0  |
| IMPACT FEE COLLECTIONS           | \$311,515                                | \$261,124                                   | \$37,890                       | \$112,486                   | \$186,528                                      | -\$74,596  |
| RAD                              | \$80,099                                 | \$85,835                                    | \$360,763                      | \$358,663                   | \$87,935                                       | \$2,100  |
| TOURISM DEV - 5TH CENT           | \$101,300                                | \$120,761                                   | \$117,296                      | \$96,748                    | \$141,309                                      | \$20,548   |
| COURT FACILITIES                 | \$1,618,314                              | \$1,927,501                                 | \$846,450                      | \$949,489                   | \$1,824,462                                    | -\$103,039                                       |
| COURT FACILITIES FUND            | \$181,620                                | \$181,620                                   | \$0                            | \$165,782                   | \$15,838                                       | -\$165,782                                       |
| HOUSING AUTHORITY                | \$25,345                                 | \$26,590                                    | \$5,225                        | \$14,626                    | \$17,189                                       | -\$9,401   |
| ENVIRONMENTAL LANDS              | \$81,969                                 | \$80,000                                    | \$0                            | \$80,000                    | \$0  | -\$80,000  |
| COURT ADMINISTRATOR              | \$2,450,888                              | \$2,079,321                                 | \$873,035                      | \$1,111,437                 | \$1,840,919                                    | -\$238,402                                       |
| EROSION DISTRICT                 | \$6,496,398                              | \$6,121,845                                 | \$2,445,669                    | \$3,118,640                 | \$5,448,874                                    | -\$672,971                                       |
| SHIP                             | \$0                                      | \$0   | \$332,045                      | \$330,525                   | \$1,520  | \$1,520  |
| BOATING IMPROVEMENTS PROJECTS    | \$876,441                                | \$905,941                                   | \$67,925                       | \$0                         | \$973,866                                      | \$67,925   |
| BLUEFIELD RANCH IMPROVEMENTS     | \$126,685                                | \$127,075                                   | \$2,100                        | \$20,838                    | \$108,337                                      | -\$18,738  |
| FHFC HURRICANE HOUSING REC.      | \$0                                      | \$0   | \$1,449,978                    | \$1,446,708                 | \$3,270  | \$3,270  |
| SPORTS COMPLEX FUND              | \$0                                      | \$0   | \$2,430,914                    | \$2,339,229                 | \$91,685                                       | \$91,685   |
| Subtotal                         | \$92,214,087                             | \$89,747,255                                | \$124,948,275                  | \$172,650,774               | \$42,044,756                                   | -\$47,702,499                                    |

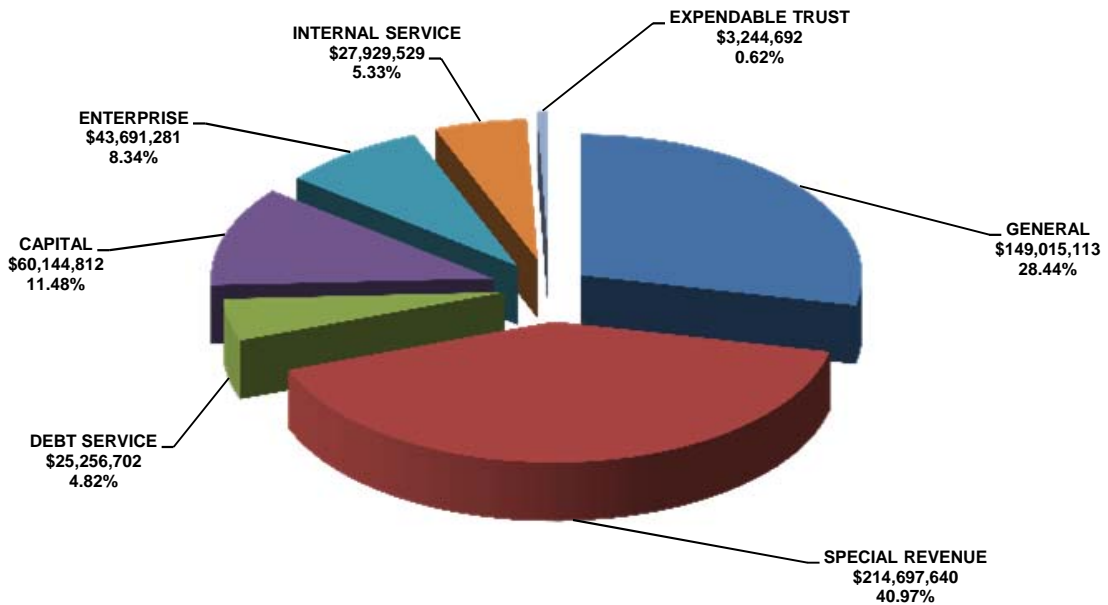
## Estimated Changes in Fund Balance

| Fund Name                         | FY2010<br>Year End<br>Actual<br>Fund Bal | FY2011<br>Year End<br>Estimated<br>Fund Bal | FY2012<br>Revenues/<br>Sources | FY2012<br>Expenses/<br>Uses | 9/30/2012<br>Year End<br>Estimated<br>Fund Bal | Change in<br>Fund Balance<br>FY2011 to<br>FY2012 |
|-----------------------------------|--|---|--------------------------------|-----------------------------|--|--|
| <b>DEBT SERVICE FUNDS</b>         |  |   |                                |                             |  |  |
| COMMUNICATION SYSTEM I & S FUND   | \$81,960                                 | \$0   | \$376,731                      | \$376,731                   | \$0  | \$0  |
| IMPACT FEES I&S                   | \$9,725                                  | \$9,725                                     | \$428,168                      | \$428,168                   | \$9,725  | \$0  |
| 5YR BUILDING BOND I & S FUND      | \$2,668,866                              | \$1,492,992                                 | \$4,705,402                    | \$5,277,754                 | \$920,640                                      | -\$572,352                                       |
| COUNTY CAPITAL I&S                | \$921,792                                | \$342,575                                   | \$1,187,220                    | \$1,197,087                 | \$332,708                                      | -\$9,867   |
| STATE REV SHARING BONDS I&S       | \$275,473                                | \$274,622                                   | \$898,700                      | \$950,250                   | \$223,072                                      | -\$51,550  |
| TRANSPORTATION - I&S              | \$652,513                                | \$306,666                                   | \$3,221,047                    | \$3,255,713                 | \$272,000                                      | -\$34,666  |
| PORT I&S FUND                     | \$780,576                                | \$431,969                                   | \$216,104                      | \$285,673                   | \$362,400                                      | -\$69,569  |
| CAPITAL PROJECTS I&S              | \$630,598                                | \$204,500                                   | \$3,710,641                    | \$3,718,578                 | \$196,563                                      | -\$7,937   |
| TOURISM DVE 4TH CENT I & S FUND   | \$745,660                                | \$547,209                                   | \$853,330                      | \$882,876                   | \$517,663                                      | -\$29,546  |
| SHI SPECIAL ASSESSMENT BOND       | \$1,242,683                              | \$1,667,367                                 | \$665,118                      | \$410,930                   | \$1,921,555                                    | \$254,188  |
| ENVIRONMENTAL LAND I & S FUND     | \$808,523                                | \$0   | \$0                            | \$0                         | \$0  | \$0  |
| RIVER BRANCH I & S FUND           | \$33,830                                 | \$34,991                                    | \$14,470                       | \$13,207                    | \$36,254                                       | \$1,263  |
| NORTH LENNARD RD MSBU 1           | \$10,001                                 | \$419,243                                   | \$2,489,830                    | \$2,489,526                 | \$419,547                                      | \$304  |
| NORTH LENNARD RD MSBU 2           | \$11,664                                 | \$93,351                                    | \$430,068                      | \$426,317                   | \$97,102                                       | \$3,751  |
| NORTH LENNARD RD MSBU 3           | \$5,043                                  | \$30,257                                    | \$204,406                      | \$204,366                   | \$30,297                                       | \$40   |
| Subtotal                          | <u>\$8,878,907</u>                       | <u>\$5,855,467</u>                          | <u>\$19,401,235</u>            | <u>\$19,917,176</u>         | <u>\$5,339,526</u>                             | <u>-\$515,941</u>                                |
| <b>CAPITAL PROJECTS FUNDS</b>     |  |   |                                |                             |  |  |
| S. COUNTY REGIONAL STADIUM        | \$3,595                                  | \$0   | \$0                            | \$0                         | \$0  | \$0  |
| IMPACT FEE FUNDS                  | \$12,160,605                             | \$11,115,603                                | \$405,955                      | \$10,794,286                | \$727,272                                      | -\$10,388,331                                    |
| COUNTY BUILDING BOND FUND         | \$1,880,083                              | \$1,819,398                                 | \$38,000                       | \$1,354,523                 | \$502,875                                      | -\$1,316,523                                     |
| COUNTY & TRANSP. CAPITAL          | \$13,173,760                             | \$5,125,404                                 | \$5,662,285                    | \$6,127,539                 | \$4,660,150                                    | -\$465,254                                       |
| CTY CAPITAL - ST REV SHARING BOND | \$4,285,384                              | \$4,131,759                                 | \$38,000                       | \$2,896,026                 | \$1,273,733                                    | -\$2,858,026                                     |
| CTY CAPITAL - TRANSPORTATION      | \$18,993,782                             | \$19,178,563                                | \$581,000                      | \$17,210,398                | \$2,549,165                                    | -\$16,629,398                                    |
| SPORTS COMPLEX IMPROV FUND        | \$627,938                                | \$527,119                                   | \$473,034                      | \$764,898                   | \$235,255                                      | -\$291,864                                       |
| MSBU IN-HOUSE FINANCING PROJECTS  | \$688,328                                | \$644,284                                   | \$91,519                       | \$402,487                   | \$333,316                                      | -\$310,968                                       |
| ENVIRONMENTAL LAND CAPITAL        | \$4,634,739                              | \$4,517,626                                 | \$56,485                       | \$4,574,111                 | \$0  | -\$4,517,626                                     |
| MSBU INTERIM FINANCING PROJECTS   | \$6,206,339                              | \$3,074,163                                 | \$310,650                      | \$1,368,042                 | \$2,016,771                                    | -\$1,057,392                                     |
| LENNARD ROAD 1 ROADWAY CAPITAL    | \$2,971,169                              | \$1,368,940                                 | \$486,500                      | \$1,854,199                 | \$1,241  | -\$1,367,699                                     |
| LENNARD ROAD 2 WATER CAPITAL      | \$632,796                                | \$317,651                                   | \$83,000                       | \$400,651                   | \$0  | -\$317,651                                       |
| LENNARD ROAD 3 SEWER CAPITAL      | \$142,965                                | \$71,874                                    | \$26,000                       | \$94,604                    | \$3,270  | -\$68,604  |
| Subtotal                          | <u>\$66,401,483</u>                      | <u>\$51,892,384</u>                         | <u>\$8,252,428</u>             | <u>\$47,841,764</u>         | <u>\$12,303,048</u>                            | <u>-\$39,589,336</u>                             |
| <b>Total</b>                      | <u><b>\$253,669,574</b></u>              | <u><b>\$226,583,631</b></u>                 | <u><b>\$222,528,526</b></u>    | <u><b>\$335,425,702</b></u> | <u><b>\$113,686,455</b></u>                    | <u><b>-\$112,897,176</b></u>                     |

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 FY12 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 9/30/2012 Year End Fund Balance will be higher than what's projected.

### TOTAL BUDGET BY FUND TYPE



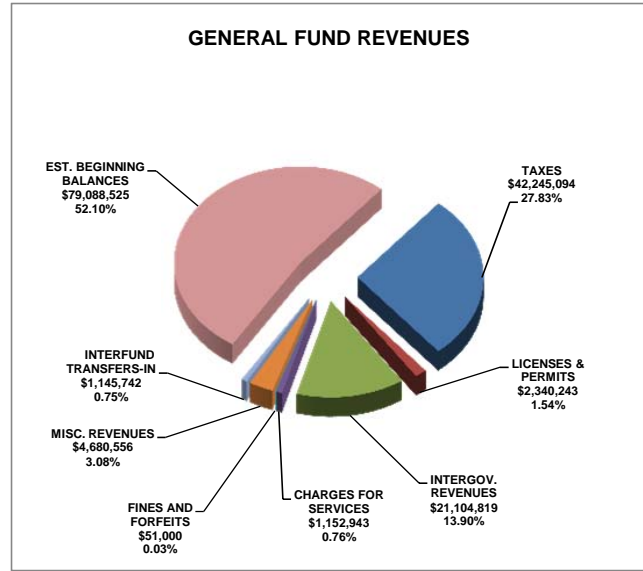
**ALL FUNDS:**

|                  |                             |
|------------------|-----------------------------|
| GENERAL          | \$149,015,113               |
| SPECIAL REVENUE  | \$214,697,640               |
| DEBT SERVICE     | \$25,256,702                |
| CAPITAL          | \$60,144,812                |
| ENTERPRISE       | \$43,691,281                |
| INTERNAL SERVICE | \$27,929,529                |
| EXPENDABLE TRUST | \$3,244,692                 |
| <b>TOTAL</b>     | <u><u>\$523,979,769</u></u> |

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

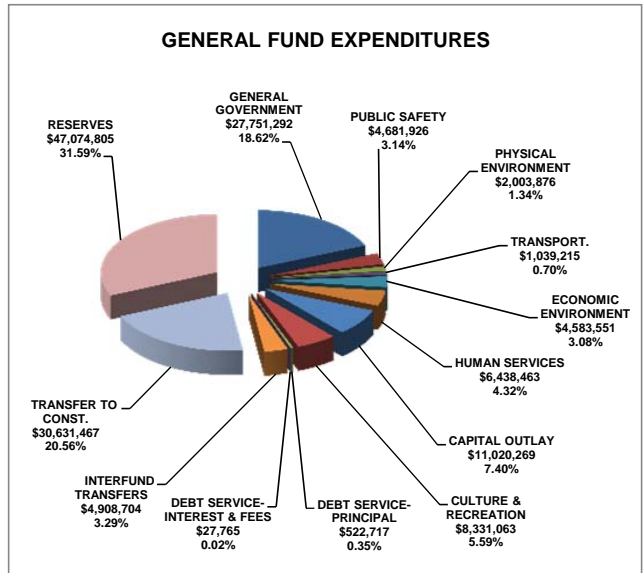
**GENERAL FUND - REVENUES BY SOURCE**

|                           |                      |
|---------------------------|----------------------|
| TAXES                     | \$42,245,094         |
| LICENSES & PERMITS        | \$2,340,243          |
| INTERGOV. REVENUES        | \$21,104,819         |
| CHARGES FOR SERVICES      | \$1,152,943          |
| FINES AND FORFEITS        | \$51,000             |
| MISC. REVENUES            | \$4,680,556          |
| OTHER FINANCING SOURCES:  |                      |
| INTERFUND TRANSFERS-IN    | \$1,145,742          |
| PROCEEDS FROM LOANS/BONDS | \$0                  |
| INTERNAL SERVICES         | \$0                  |
| LESS 5%                   | -\$2,793,809         |
| EST. BEGINNING BALANCES   | \$79,088,525         |
| <b>TOTAL</b>              | <b>\$149,015,113</b> |



**GENERAL FUND - EXPENDITURES BY FUNCTION**

|                              |                      |
|------------------------------|----------------------|
| GENERAL GOVERNMENT           | \$27,751,292         |
| PUBLIC SAFETY                | \$4,681,926          |
| PHYSICAL ENVIRONMENT         | \$2,003,876          |
| TRANSPORT.                   | \$1,039,215          |
| ECONOMIC ENVIRONMENT         | \$4,583,551          |
| HUMAN SERVICES               | \$6,438,463          |
| CAPITAL OUTLAY               | \$11,020,269         |
| CULTURE & RECREATION         | \$8,331,063          |
| DEBT SERVICE-PRINCIPAL       | \$522,717            |
| DEBT SERVICE-INTEREST & FEES | \$27,765             |
| OTHER FINANCING USES:        |                      |
| INTERFUND TRANSFERS          | \$4,908,704          |
| TRANSFER TO CONST.           | \$30,631,467         |
| RESERVES                     | \$47,074,805         |
| <b>TOTAL</b>                 | <b>\$149,015,113</b> |

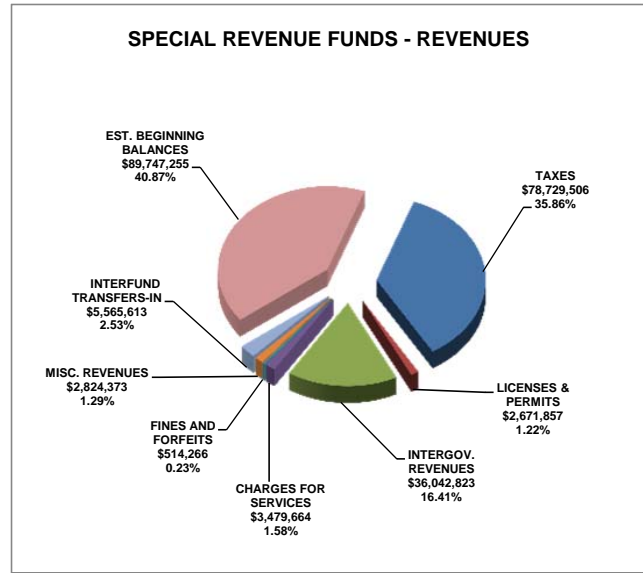




**SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION**

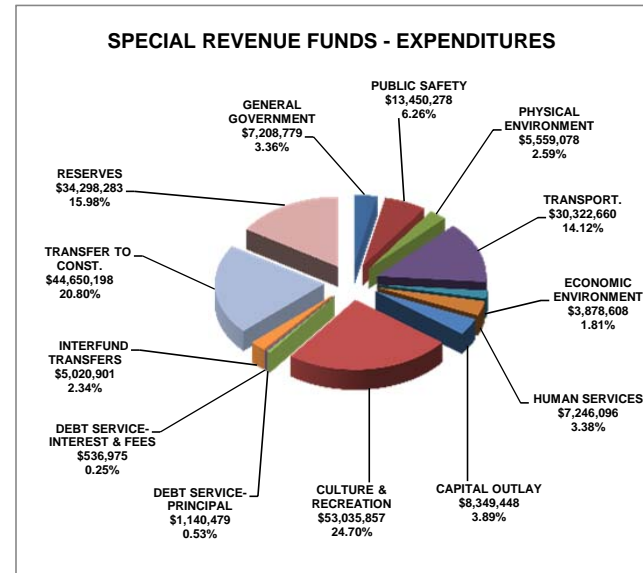
**SPECIAL REVENUE FUNDS - REVENUES BY SOURCE**

|                           |                      |
|---------------------------|----------------------|
| TAXES                     | \$78,729,506         |
| LICENSES & PERMITS        | \$2,671,857          |
| INTERGOV. REVENUES        | \$36,042,823         |
| CHARGES FOR SERVICES      | \$3,479,664          |
| FINES AND FORFEITS        | \$514,266            |
| MISC. REVENUES            | \$2,824,373          |
| OTHER FINANCING SOURCES:  |                      |
| INTERFUND TRANSFERS-IN    | \$5,565,613          |
| PROCEEDS FROM LOANS/BONDS | \$0                  |
| INTERNAL SERVICES         | \$0                  |
| LESS 5%                   | -\$4,877,717         |
| EST. BEGINNING BALANCES   | \$89,747,255         |
| <b>TOTAL</b>              | <b>\$214,697,640</b> |



**SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION**

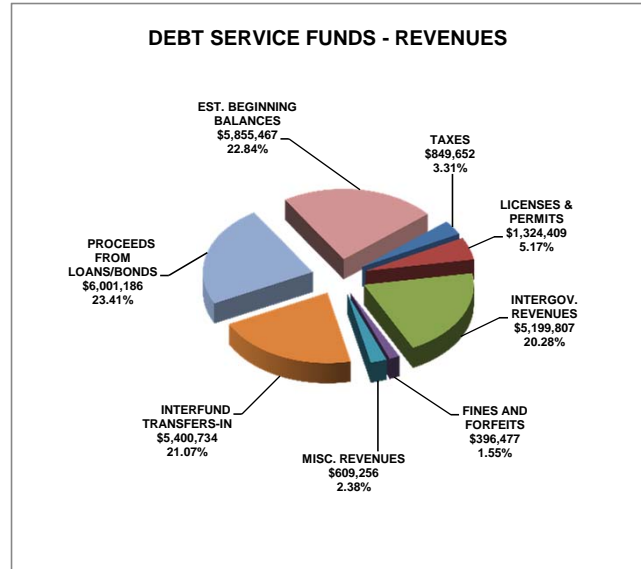
|                              |                      |
|------------------------------|----------------------|
| GENERAL GOVERNMENT           | \$7,208,779          |
| PUBLIC SAFETY                | \$13,450,278         |
| PHYSICAL ENVIRONMENT         | \$5,559,078          |
| TRANSPORT.                   | \$30,322,660         |
| ECONOMIC ENVIRONMENT         | \$3,878,608          |
| HUMAN SERVICES               | \$7,246,096          |
| CAPITAL OUTLAY               | \$8,349,448          |
| CULTURE & RECREATION         | \$53,035,857         |
| DEBT SERVICE-PRINCIPAL       | \$1,140,479          |
| DEBT SERVICE-INTEREST & FEES | \$536,975            |
| OTHER FINANCING USES:        |                      |
| INTERFUND TRANSFERS          | \$5,020,901          |
| TRANSFER TO CONST.           | \$44,650,198         |
| RESERVES                     | \$34,298,283         |
| <b>TOTAL</b>                 | <b>\$214,697,640</b> |



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

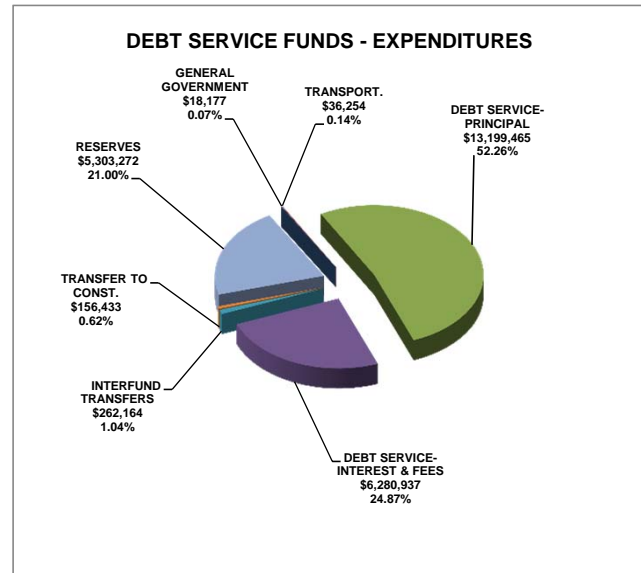
### DEBT SERVICE FUNDS - REVENUES BY SOURCE

|                           |                     |
|---------------------------|---------------------|
| TAXES                     | \$849,652           |
| LICENSES & PERMITS        | \$1,324,409         |
| INTERGOV. REVENUES        | \$5,199,807         |
| CHARGES FOR SERVICES      | \$0                 |
| FINES AND FORFEITS        | \$396,477           |
| MISC. REVENUES            | \$609,256           |
| OTHER FINANCING SOURCES:  |                     |
| INTERFUND TRANSFERS-IN    | \$5,400,734         |
| PROCEEDS FROM LOANS/BONDS | \$6,001,186         |
| INTERNAL SERVICES         | \$0                 |
| LESS 5%                   | -\$380,286          |
| EST. BEGINNING BALANCES   | \$5,855,467         |
| <b>TOTAL</b>              | <b>\$25,256,702</b> |



### DEBT SERVICE FUNDS - EXPENDITURES BY FUNCTION

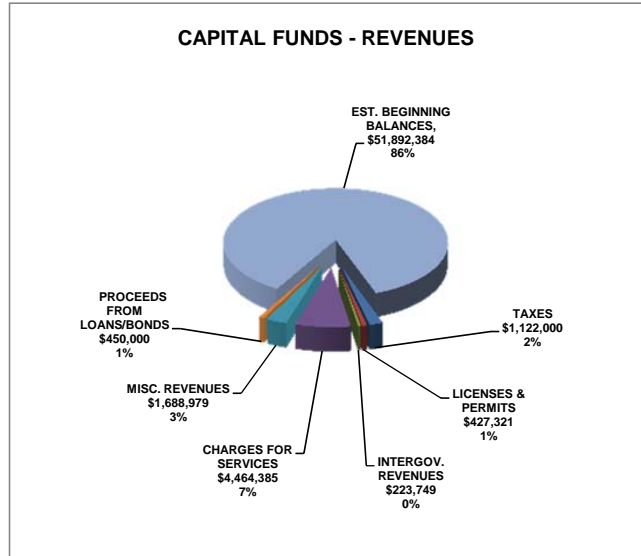
|                              |                     |
|------------------------------|---------------------|
| GENERAL GOVERNMENT           | \$18,177            |
| PUBLIC SAFETY                | \$0                 |
| PHYSICAL ENVIRONMENT         | \$0                 |
| TRANSPORT.                   | \$36,254            |
| ECONOMIC ENVIRONMENT         | \$0                 |
| HUMAN SERVICES               | \$0                 |
| CAPITAL OUTLAY               | \$0                 |
| CULTURE & RECREATION         | \$0                 |
| DEBT SERVICE-PRINCIPAL       | \$13,199,465        |
| DEBT SERVICE-INTEREST & FEES | \$6,280,937         |
| OTHER FINANCING USES:        |                     |
| INTERFUND TRANSFERS          | \$262,164           |
| TRANSFER TO CONST.           | \$156,433           |
| RESERVES                     | \$5,303,272         |
| <b>TOTAL</b>                 | <b>\$25,256,702</b> |



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

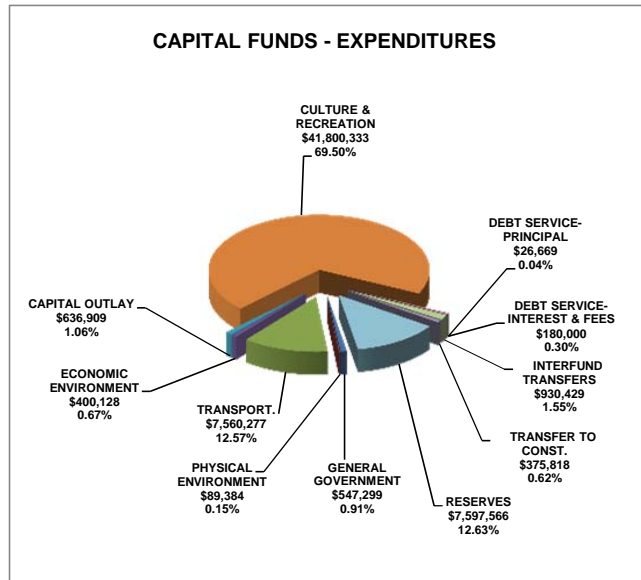
**CAPITAL FUNDS - REVENUES BY SOURCE**

|                                |                     |
|--------------------------------|---------------------|
| TAXES                          | \$1,122,000         |
| LICENSES & PERMITS             | \$427,321           |
| INTERGOV. REVENUES             | \$223,749           |
| CHARGES FOR SERVICES           | \$4,464,385         |
| FINES AND FORFEITS             | \$0                 |
| MISC. REVENUES                 | \$1,688,979         |
| OTHER FINANCING SOURCES:       |                     |
| INTERFUND TRANSFERS-IN         | \$0                 |
| PROCEEDS FROM LOANS/BONDS      | \$450,000           |
| INTERNAL SERVICES              | \$0                 |
| LESS 5%                        | -\$124,006          |
| <b>EST. BEGINNING BALANCES</b> | <b>\$51,892,384</b> |
| <b>TOTAL</b>                   | <b>\$60,144,812</b> |



**CAPITAL FUNDS - EXPENDITURES BY FUNCTION**

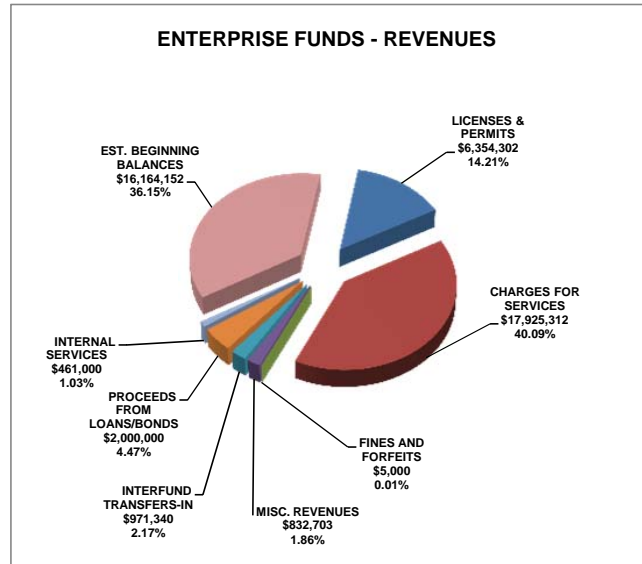
|                              |                     |
|------------------------------|---------------------|
| GENERAL GOVERNMENT           | \$547,299           |
| PUBLIC SAFETY                | \$0                 |
| PHYSICAL ENVIRONMENT         | \$89,384            |
| TRANSPORT.                   | \$7,560,277         |
| ECONOMIC ENVIRONMENT         | \$400,128           |
| HUMAN SERVICES               | \$0                 |
| CAPITAL OUTLAY               | \$636,909           |
| CULTURE & RECREATION         | \$41,800,333        |
| DEBT SERVICE-PRINCIPAL       | \$26,669            |
| DEBT SERVICE-INTEREST & FEES | \$180,000           |
| OTHER FINANCING USES:        |                     |
| INTERFUND TRANSFERS          | \$930,429           |
| TRANSFER TO CONST.           | \$375,818           |
| <b>RESERVES</b>              | <b>\$7,597,566</b>  |
| <b>TOTAL</b>                 | <b>\$60,144,812</b> |



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

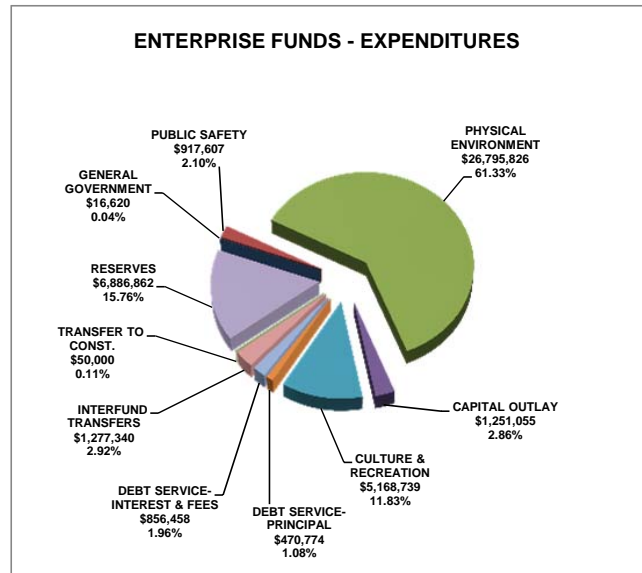
**ENTERPRISE FUNDS - REVENUES BY SOURCE**

|                                |                     |
|--------------------------------|---------------------|
| TAXES                          | \$0                 |
| LICENSES & PERMITS             | \$6,354,302         |
| INTERGOV. REVENUES             | \$0                 |
| CHARGES FOR SERVICES           | \$17,925,312        |
| FINES AND FORFEITS             | \$5,000             |
| MISC. REVENUES                 | \$832,703           |
| OTHER FINANCING SOURCES:       |                     |
| INTERFUND TRANSFERS-IN         | \$971,340           |
| PROCEEDS FROM LOANS/BONDS      | \$2,000,000         |
| INTERNAL SERVICES              | \$461,000           |
| LESS 5%                        | -\$1,022,528        |
| <u>EST. BEGINNING BALANCES</u> | <u>\$16,164,152</u> |
| <b>TOTAL</b>                   | <b>\$43,691,281</b> |



**ENTERPRISE FUNDS - EXPENDITURES BY FUNCTION**

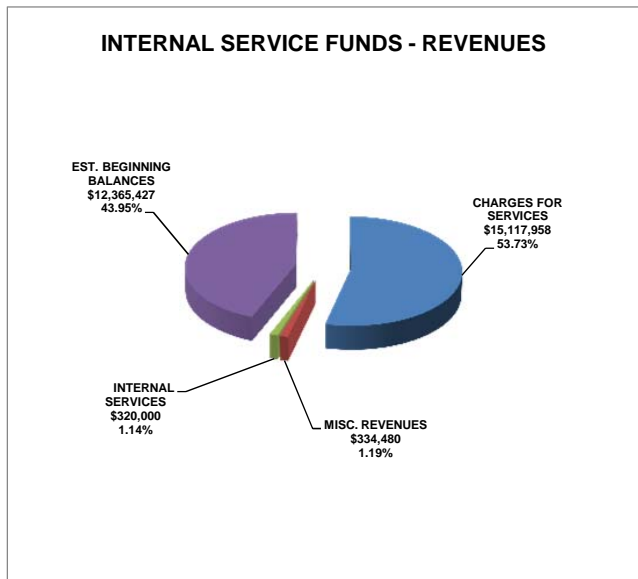
|                              |                     |
|------------------------------|---------------------|
| GENERAL GOVERNMENT           | \$16,620            |
| PUBLIC SAFETY                | \$917,607           |
| PHYSICAL ENVIRONMENT         | \$26,795,826        |
| TRANSPORT.                   | \$0                 |
| ECONOMIC ENVIRONMENT         | \$0                 |
| HUMAN SERVICES               | \$0                 |
| CAPITAL OUTLAY               | \$1,251,055         |
| CULTURE & RECREATION         | \$5,168,739         |
| DEBT SERVICE-PRINCIPAL       | \$470,774           |
| DEBT SERVICE-INTEREST & FEES | \$856,458           |
| OTHER FINANCING USES:        |                     |
| INTERFUND TRANSFERS          | \$1,277,340         |
| TRANSFER TO CONST.           | \$50,000            |
| <u>RESERVES</u>              | <u>\$6,886,862</u>  |
| <b>TOTAL</b>                 | <b>\$43,691,281</b> |



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

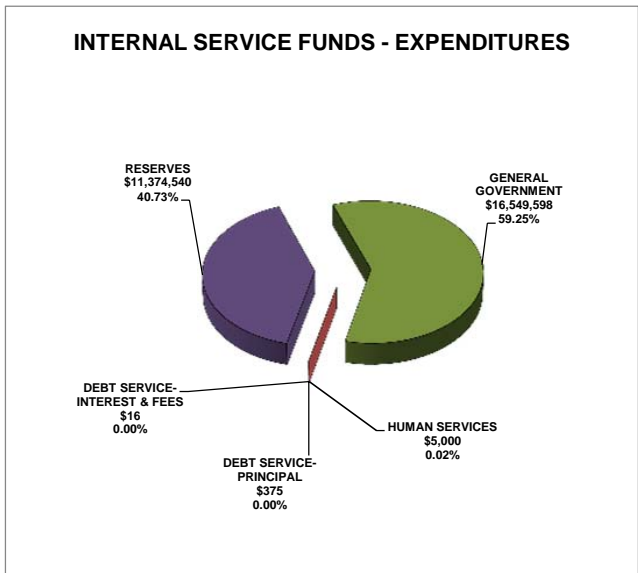
### INTERNAL SERVICE FUNDS - REVENUES BY SOURCE

|                           |                     |
|---------------------------|---------------------|
| TAXES                     | \$0                 |
| LICENSES & PERMITS        | \$0                 |
| INTERGOV. REVENUES        | \$0                 |
| CHARGES FOR SERVICES      | \$15,117,958        |
| FINES AND FORFEITS        | \$0                 |
| MISC. REVENUES            | \$334,480           |
| OTHER FINANCING SOURCES:  |                     |
| INTERFUND TRANSFERS-IN    | \$0                 |
| PROCEEDS FROM LOANS/BONDS | \$0                 |
| INTERNAL SERVICES         | \$320,000           |
| LESS 5%                   | -\$208,336          |
| EST. BEGINNING BALANCES   | \$12,365,427        |
| <b>TOTAL</b>              | <b>\$27,929,529</b> |



### INTERNAL SERVICE FUNDS - EXPENDITURES BY FUNCTION

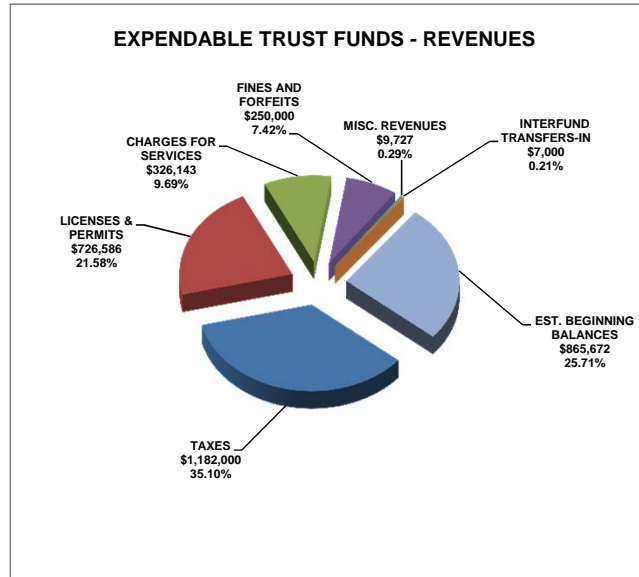
|                              |                     |
|------------------------------|---------------------|
| GENERAL GOVERNMENT           | \$16,549,598        |
| PUBLIC SAFETY                | \$0                 |
| PHYSICAL ENVIRONMENT         | \$0                 |
| TRANSPORT.                   | \$0                 |
| ECONOMIC ENVIRONMENT         | \$0                 |
| HUMAN SERVICES               | \$5,000             |
| CAPITAL OUTLAY               | \$0                 |
| CULTURE & RECREATION         | \$0                 |
| DEBT SERVICE-PRINCIPAL       | \$375               |
| DEBT SERVICE-INTEREST & FEES | \$16                |
| OTHER FINANCING USES:        |                     |
| INTERFUND TRANSFERS          | \$0                 |
| TRANSFER TO CONST.           | \$0                 |
| RESERVES                     | \$11,374,540        |
| <b>TOTAL</b>                 | <b>\$27,929,529</b> |



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

### EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE

|                           |                    |
|---------------------------|--------------------|
| TAXES                     | \$1,182,000        |
| LICENSES & PERMITS        | \$726,586          |
| INTERGOV. REVENUES        | \$0                |
| CHARGES FOR SERVICES      | \$326,143          |
| FINES AND FORFEITS        | \$250,000          |
| MISC. REVENUES            | \$9,727            |
| OTHER FINANCING SOURCES:  |                    |
| INTERFUND TRANSFERS-IN    | \$7,000            |
| PROCEEDS FROM LOANS/BONDS | \$0                |
| INTERNAL SERVICES         | \$0                |
| LESS 5%                   | -\$122,436         |
| EST. BEGINNING BALANCES   | \$865,672          |
| <b>TOTAL</b>              | <b>\$3,244,692</b> |



### EXPENDABLE TRUST FUNDS - EXPENDITURES BY FUNCTION

|                              |                    |
|------------------------------|--------------------|
| GENERAL GOVERNMENT           | \$125,837          |
| PUBLIC SAFETY                | \$0                |
| PHYSICAL ENVIRONMENT         | \$0                |
| TRANSPORT.                   | \$0                |
| ECONOMIC ENVIRONMENT         | \$440,207          |
| HUMAN SERVICES               | \$67,350           |
| CAPITAL OUTLAY               | \$400,250          |
| CULTURE & RECREATION         | \$0                |
| DEBT SERVICE-PRINCIPAL       | \$384,325          |
| DEBT SERVICE-INTEREST & FEES | \$299,891          |
| OTHER FINANCING USES:        |                    |
| INTERFUND TRANSFERS          | \$690,891          |
| TRANSFER TO CONST.           | \$547,790          |
| RESERVES                     | \$288,151          |
| <b>TOTAL</b>                 | <b>\$3,244,692</b> |

