

**ST. LUCIE COUNTY  
FUND DEFINITIONS**

**FUND DEFINITIONS:**

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

**GOVERNMENTAL FUND TYPES:**

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

**001 GENERAL FUND**

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

**101-199 SPECIAL REVENUE FUNDS**

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

**201-299 DEBT SERVICE FUNDS**

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

**301-399 CAPITAL PROJECT FUNDS**

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

**PROPRIETARY FUNDS:**

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

**401-499 ENTERPRISE FUNDS**

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

**501-599 INTERNAL SERVICE FUNDS**

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

**FIDUCIARY FUNDS:**

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

**601-699 TRUST AND AGENCY FUNDS**

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

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

**ST. LUCIE COUNTY  
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<b>FUND</b>	<b>FL STATUTE</b>	<b>SOURCES AND USES</b>
<b><u>GENERAL FUND</u></b>		
001 GENERAL FUND	129.02 (1) F.S.	REV: Ad Valorem Taxes, Sales Tax, Licenses, Racing Tax, User fees, "General" revenue EXP: 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 EXP: Capital Transportation Projects, Road & Bridge, Engineering, Public Works Administration
102 UNINCORPORATED SERVICES	129.01 (2) F.S.	REV: Ad Valorem Taxes, Fees, Fines EXP: Planning, Eco. Dev., Building & Zoning, Code Compliance, Comm Dev. Admin, Animal Control, Stormwater Drainage, Urban Forester
103 LAW ENFORCEMENT MSTU	129.01 (2) F.S.	REV: Ad Valorem EXP: Transfer to fund 107 for Unincorporated Area Road Patrol
104 GRANTS & DONATIONS	129.01 (2) F.S.	REV: Grants EXP: Grant Projects
105 STATE LIBRARY GRANT	129.01 (2) F.S.	REV: State Library Grant, Donations EXP: Library
106 ADDITIONAL COURT COSTS	129.01 (2) F.S.	REV: Court Charges EXP: Reimburse Fund 107 for Additional Court Costs
107 FINE & FORFEITURE FUND	129.02 (3) F.S.	REV: Ad Valorem Taxes, Fines, E911 Fee EXP: Sheriff, Judicial, Central Communications, Central Services (Jail & Judicial Maintenance)
108 ART SPECIAL GRANT FUND	129.01 (2) F.S.	REV: Grants EXP: Art Programs
109 DRUG ABUSE TRUST FUND	129.01 (2) F.S.	REV: Fees EXP: Drug Abuse Programs
111-139 SPECIAL DISTRICTS, MSBU's, MSTU's	129.01 (2) F.S.	REV: Ad Valorem Taxes, Special Assessments EXP: Street Lights, Road/Drainage Improvements to special districts
140 PORT & AIRPORT FUNDS	129.01 (2) F.S.	REV: FAA Grants, FDOT Grants, Ad Valorem Taxes, Airport Operating Revenue EXP: Airport Expansion, Port Improvement, Airport & Port operations
142 PORT MSBU	129.01 (2) F.S.	REV: Special Assessments EXP: Port Development
145-146 MOSQUITO CONTROL DISTRICT	129.02 (6) F.S.	REV: Ad Valorem Taxes, State Allocation, Grants EXP: Mosquito Control

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

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<b>FUND</b>	<b>FL STATUTE</b>	<b>SOURCES AND USES</b>
305 BEACH BOND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Beach Acquisition & Capital Improvements
310 IMPACT FEES FUND	129.02 (4) F.S.	REV: Impact Fees EXP: Parks, Libraries, Public Building and Correctional Building
315 COUNTY BUILDING FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sheriff's Administration Bldg, ADA Improvements, Capital projects as approved by BOCC
316 COUNTY/TRANSPORTATION CAPITAL	129.02 (4) F.S.	REV: Franchise Fees, Gas taxes EXP: Capital Transportation Projects, Parks Capital Projects, Capital projects as approved by BOCC
317 COUNTY CAPITAL - STATE REV SHARE	129.02 (4) F.S.	REV: State Revenue Sharing EXP: Clerk of Courts Bldg, Judicial A/C Chiller & Land and Capital Improvements
318 COUNTY CAPITAL - TRANSPORTATION	129.02 (4) F.S.	REV: Bond Proceeds EXP: Transportation Capital
330-339 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs
342 PORT DEVELOPMENT FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Port Development
352 SHI WASTE WATER TREATMENT	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Construction of waste and water treatment plant
362 SPORT COMPLEX IMPROVEMENT	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sports Complex improvements
370 MSBU INHOUSE FINANCING	129.02 (4) F.S.	REV: Transportation Trust Fund EXP: Assessment Proceeds from Property Owners
382 ENVIRONMENTAL LAND	129.02 (4) F.S.	REV: Bond Proceeds EXP: Environmental Land Acquisition
389-399 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs
<b><u>ENTERPRISE FUNDS</u></b>		
401-402 S.L.C. LANDFILL	129.01 (2) F.S.	REV: Landfill fees, Garbage Franchise, Grants EXP: Landfill operations, capital, reserves, debt service
418 GOLF COURSE	129.01 (2) F.S.	REV: Golf Course User Fees, Sales EXP: Golf Course Operations
421-458 UTILITY FUNDS	129.01 (2) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital

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461 SPORTS COMPLEX	129.01 (2) F.S.	REV: Sports Complex operating revenues, 2-cent Tourism Tax (transfer from Fund 610) EXP: Sports Complex operations, maintenance, and payment to SLW
471-489 UTILITY FUNDS	129.01 (2) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital
491 BUILDING CODE FUND	129.01 (2) F.S.	REV: Permit Fees EXP: Code Compliance (Building Inspections)
<b><u>INTERNAL SERVICE FUNDS</u></b>		
505 INSURANCE & LOSS FUND	129.01 (2) F.S.	REV: Charges to departments, and constitutional officers EXP: Health and Life Programs, Property, Workers Compensation, and Liability coverage
610-611 ONE-CENT TOURISM TRUST FUND	129.01 (2) F.S.	REV: One-cent Tourism Tax EXP: Tourism Division Salaries & Promotions
615 IMPACT FEES	129.01 (2) F.S.	REV: Impact Fees EXP: Transfer to 101 for Road projects, Disbursement of other agency fees
620 LAW ENFORCEMENT TRUST FUND	129.01 (2) F.S.	REV: Confiscated Property EXP: Sheriff
625 LAW LIBRARY	129.01 (2) F.S.	REV: Law Library Fees EXP: Law Library Operations and books
665 ART IN PUBLIC PLACES TRUST FUND	129.01 (2) F.S.	REV: Transfer from various capital projects EXP: Art work as per ordinance
666 SLC ECONOMIC DEV TRUST FUND	129.01 (2) F.S.	REV: Delinquent Taxes , Occupational Licenses EXP: SLC Economic Dev Trust Fund
670-699 CAPITAL MSBU FUNDS	129.01 (2) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs

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

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

<b>Fund</b>	<b>Fund Name</b>	<b>Amended 07 Budget</b>	<b>Amended 08 Budget</b>	<b>Amended 09 Budget</b>	<b>FY 10 Budget</b>	<b>FY 10 Change</b>	<b>% Chg</b>
001	General Fund	157,505,367	196,625,017	213,075,361	142,101,574	-70,973,787	-33.3%
101	Transportation Trust Fund	84,524,100	67,214,693	66,249,420	63,825,414	-2,424,006	-3.7%
102	Unincorporated Services Fund (Com	7,591,247	7,910,394	7,401,028	6,676,640	-724,388	-9.8%
102001	Drainage Maintenance MSTU (Storm	13,931,756	16,957,165	12,658,060	11,876,128	-781,932	-6.2%
103	Law Enforcement MSTU	2,867,512	3,670,828	3,445,427	3,058,206	-387,221	-11.2%
104	Grants & Donations Fund	646,859	716,163	738,500	698,319	-40,181	-5.4%
105	Library Special Grants Fund	206,578	252,177	227,461	186,145	-41,316	-18.2%
107	Fine & Forfeiture Fund	70,918,129	79,919,341	78,125,503	73,194,943	-4,930,560	-6.3%
109	Drug Abuse Fund	64,528	74,529	80,605	73,179	-7,426	-9.2%
111	River Park I Fund (SISD 1)	54,702	61,241	53,095	44,981	-8,114	-15.3%
112	River Park II Fund (SISD 2)	11,115	12,275	10,311	10,256	-55	-0.5%
113	Harmony Heights 3 Fund (SISD 3)	5,025	5,772	4,634	4,659	25	0.5%
114	Harmony Heights 4 Fund (SISD 4)	9,886	11,031	8,679	8,904	225	2.6%
115	Sheraton Plaza Fund (SISD 5)	12,108	13,814	11,485	10,636	-849	-7.4%
116	Sunland Gardens Fund (SISD 6)	11,367	14,535	13,033	9,895	-3,138	-24.1%
117	Sunrise Park Fund (SISD 7)	3,850	4,635	4,390	3,493	-897	-20.4%
118	Paradise Park Fund (SISD 8)	13,861	19,123	16,983	14,374	-2,609	-15.4%
119	Holiday Pines Fund (SISD 9)	16,853	20,254	18,767	14,631	-4,136	-22.0%
120	The Grove Fund (SISD 10)	4,641	5,712	5,161	3,490	-1,671	-32.4%
121	Blakely Subdivision Fund (SISD 11)	2,886	3,553	3,697	2,309	-1,388	-37.5%
122	Indian River Estates Fund (SISD 12)	18,273	22,938	19,818	16,872	-2,946	-14.9%
123	Queens Cove Lighting Dist#13 Fund	6,256	6,489	6,281	6,463	182	2.9%
126	Southern Oak Estates Lighting (SISD	3,654	4,708	4,992	3,096	-1,896	-38.0%
127	Pine Hollow Street Lighting MSTU	7,055	8,245	8,104	7,130	-974	-12.0%
128	Kings Hwy Industrial Park Lighting	11,095	11,631	8,905	11,520	2,615	29.4%
129	Parks MSTU Fund	19,876,736	27,911,775	15,268,254	9,478,929	-5,789,325	-37.9%
130	SLC Public Transit MSTU	3,810,543	3,945,160	10,812,007	10,873,738	61,731	0.6%
132	Twin Oaks Trail Access MSBU Fund	0	0	0	0	0	n/a
136	Meadowood MSTU	30,735	38,402	37,482	26,371	-11,111	-29.6%
138	Palm Lake Gardens MSTU Fund	5,815	7,610	7,704	4,643	-3,061	-39.7%
139	Palm Grove Fund (SISD 16)	14,758	18,028	15,146	12,264	-2,882	-19.0%
140	Airport Fund	23,278,757	24,252,593	23,497,544	16,119,997	-7,377,547	-31.4%
140001	Port Fund	3,843,289	8,276,434	10,239,934	8,042,367	-2,197,567	-21.5%
142	Port MSBU Development Fund	58,963	96,197	91,486	90,788	-698	-0.8%
145	Mosquito Fund	7,408,129	8,443,621	8,476,443	7,387,006	-1,089,437	-12.9%
146	Mosquito State I Fund	37,025	68,697	44,290	36,568	-7,722	-17.4%
150	Impact Fee Collections	300,000	589,819	437,172	362,712	-74,460	-17.0%
160	Plan Maintenance RAD Fund	350,947	405,537	445,063	391,988	-53,075	-11.9%
162	Tourism Dev-5th Cent	273,026	207,023	161,769	115,135	-46,634	-28.8%
170	Court Facilities Fund	3,168,086	1,704,007	1,341,966	1,244,910	-97,056	-7.2%
171	Court Facilities Fund-Court Costs	149,828	167,917	173,328	175,417	2,089	1.2%
181	SLC Housing Finance Authority Fun	49,286	34,621	32,299	31,815	-484	-1.5%
182	Environmental Land Acquisition Fun	68,797	75,868	78,227	78,227	0	0.0%
183	Ct Administrator-19th Judicial Cir	2,656,614	3,379,828	3,416,962	3,331,999	-84,963	-2.5%
184	Erosion Control Operating Fund (Dist	9,623,476	8,365,477	13,695,664	9,434,838	-4,260,826	-31.1%
185	Housing Assistance SHIP Program	2,416,447	1,621,683	1,733,236	1,468,167	-265,069	-15.3%
187	Boating Improvement Projects	561,950	679,035	783,597	775,986	-7,611	-1.0%
188	Bluefield Ranch Improvements	107,428	120,838	124,667	109,428	-15,239	-12.2%
189	Hurricane Housing Recovery Pla	6,955,498	8,673,526	6,824,871	3,601,165	-3,223,706	-47.2%
201	So County Regional Stadium Debt	54,318	54,225	54,127	54,021	-106	-0.2%
204	Communication System I&S Fund	1,213,387	1,315,559	1,000,334	994,999	-5,335	-0.5%

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

<b>Fund</b>	<b>Fund Name</b>	<b>Amended 07 Budget</b>	<b>Amended 08 Budget</b>	<b>Amended 09 Budget</b>	<b>FY 10 Budget</b>	<b>FY 10 Change</b>	<b>% Chg</b>
205	Beach Bond I&S Fund	0	0	3,500	0	-3,500	-100.0%
210	Impact Fees I&S	267,838	328,764	429,039	426,708	-2,331	-0.5%
215	Sales Tax Revenue Bonds I&S Fund	10,879,341	14,501,539	14,593,612	6,760,320	-7,833,292	-53.7%
216	County Capital I&S	297,295	1,040,931	1,798,290	1,662,999	-135,291	-7.5%
217	State Revenue Sharing Bonds I&S	3,610,943	6,035,284	5,699,884	1,346,608	-4,353,276	-76.4%
218	Transportation I&S Fund	3,676,334	5,415,045	4,178,309	3,852,013	-326,296	-7.8%
234	Driftwood Manor I&S Fund	0	2,017	2,082	0	-2,082	-100.0%
235	Becker Road I&S Fund	343,259	0	58	0	-58	-100.0%
242	Port I&S Fund	682,014	794,863	835,232	779,389	-55,843	-6.7%
250	Capital Projects I&S	16,221,171	21,860,483	22,534,313	22,479,808	-54,505	-0.2%
262	Tourism Dev 4th Cent I&S Fund	1,731,422	2,165,230	2,257,760	1,892,396	-365,364	-16.2%
273	SHI Sp Assessment Rfd 1998 Bond	0	0	3,372,688	2,868,437	-504,251	-15.0%
282	Environmental Land I&S Fund	2,946,155	3,581,863	3,046,768	2,213,586	-833,182	-27.3%
295	River Branch I&S Fund	40,064	39,317	46,459	41,066	-5,393	-11.6%
301	So. County Regional Stadium	4,265	11,409	2,232	12,300	10,068	451.1%
305	Beach Acquisition Fund	0	0	0	0	0	n/a
310	Impact Fee Funds	28,869,404	22,508,379	18,790,769	14,937,407	-3,853,362	-20.5%
315	County Building Fund	3,586,708	2,344,723	2,421,407	2,143,369	-278,038	-11.5%
316	County Capital	42,842,004	41,454,804	24,673,023	18,570,329	-6,102,694	-24.7%
317	County Capital-St Rev Share Bnd	12,496,633	13,284,827	12,460,279	12,426,879	-33,400	-0.3%
318	County Capital - Transportation	32,013,522	31,538,783	30,258,587	25,555,371	-4,703,216	-15.5%
330	Lakewood Park Fund	0	0	8,894	8,950	56	0.6%
342	Port Development Capital Fund	223,150	246,088	254,018	258,117	4,099	1.6%
362	Sports Complex Improv Fund	958,998	1,039,415	838,074	1,013,534	175,460	20.9%
370	MSBU Inhouse Financing Projects	441,441	870,308	980,680	680,876	-299,804	-30.6%
382	Environmental Land Capital Fund	4,677,188	5,175,512	4,974,562	4,844,727	-129,835	-2.6%
390	MSBU Capital	23,398,020	19,605,012	19,510,149	14,264,797	-5,245,352	-26.9%
396	Lennard Road 1 - Roadway Capital	149,392	158,490	122,800	104,996	-17,804	-14.5%
397	Lennard Road 2 - Water Capital	58,626	72,244	52,870	49,442	-3,428	-6.5%
398	Lennard Road 3 - Sewer Capital	45,441	73,417	54,139	50,825	-3,314	-6.1%
401	Sanitary Landfill Fund	29,323,892	30,515,379	27,460,526	25,020,475	-2,440,051	-8.9%
418	Golf Course Fund	1,786,007	1,812,773	1,806,569	1,428,000	-378,569	-21.0%
451	S. Hutchinson Utilities Fund	2,339,686	2,580,709	3,023,323	3,699,920	676,597	22.4%
458	SH Util-Renewal & Replacement	324,346	617,616	447,919	467,267	19,348	4.3%
461	Sports Complex Fund	2,156,521	2,680,539	2,797,020	2,557,749	-239,271	-8.6%
471	No County Utility District-Operatin	6,006,252	7,500,245	6,924,413	6,245,743	-678,670	-9.8%
478	No Cty Util Dist-Renewal & Replace	371,920	489,290	315,294	296,511	-18,783	-6.0%
479	No Cty Util Dist-Capital Facilities	5,518,513	5,838,248	4,859,907	3,944,992	-914,915	-18.8%
491	Building Code Fund	5,326,041	5,571,108	4,224,553	2,894,816	-1,329,737	-31.5%
505	Insurance & Loss Fund	22,497,800	30,112,868	33,153,323	33,325,827	172,504	0.5%
610	Tourist Development Trust Fund	1,113,701	1,303,101	991,796	703,691	-288,105	-29.0%
611	Tourist Development Trust-Adv Fund	688,436	612,742	627,145	527,454	-99,691	-15.9%
620	Law Enforcement Trust Fund	486,311	341,323	705,180	428,909	-276,271	-39.2%
625	Law Library	490,438	477,558	421,177	417,627	-3,550	-0.8%
665	SLC Art in Public Places Trust Fund	901,451	1,395,790	1,305,176	1,177,590	-127,586	-9.8%
666	SLC Economic Dev Trust Fund	185,887	139,880	143,536	123,902	-19,634	-13.7%
669	Lake Drive MSBU	0	0	280,635	13,171	-267,464	-95.3%
673	S. Hutchinson Fund	3,850,621	4,645,582	0	0	0	n/a
674	Driftwood Manor MSBU Fund	31,077	28,486	111	0	-111	-100.0%
676	King Orange MSBU Fund	52,849	0	0	0	0	n/a
677	Lost Tree Estates Fund	11,705	2,264	1,372	0	-1,372	-100.0%

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

<b>Fund</b>	<b>Fund Name</b>	<b>Amended 07 Budget</b>	<b>Amended 08 Budget</b>	<b>Amended 09 Budget</b>	<b>FY 10 Budget</b>	<b>FY 10 Change</b>	<b>% Chg</b>
678	Anita Street MSBU Fund	9,400	658	0	0	0	n/a
679	Timberlake Estates MSBU	46,746	21,109	2,593	0	-2,593	-100.0%
681	King Orange 2	9,975	10,355	25,798	11,009	-14,789	-57.3%
682	Skylark 2	7,731	7,790	22,404	7,705	-14,699	-65.6%
683	Revels Lane 1	12,979	12,979	32,736	13,424	-19,312	-59.0%
685	Sunland Gardens MSBU	0	36,371	155,353	39,769	-115,584	-74.4%
686	Greenacres MSBU	0	15,901	68,688	17,973	-50,715	-73.8%
687	Indian River Estates MSBU	0	0	0	874,720	874,720	n/a
688	Briargate MSBU	4,423	10,310	9,539	8,269	-1,270	-13.3%
689	Rouse Road MSBU	72,364	15,850	47,593	15,492	-32,101	-67.4%
690	Treasure Cove/Ocean Harbor S MSB	74,344	94,168	123,266	86,823	-36,443	-29.6%
691	North A1A MSBU	10,899	24,798	14,851	6,767	-8,084	-54.4%
692	Ideal Holding Road MSBU	61,414	310	0	0	0	n/a
693	Westglen MSBU	45,747	5,642	0	0	0	n/a
694	Raintree Forest MSBU	12,110	21,119	7,549	8,127	578	7.7%
<b>Grand Total</b>		<b>699,054,755</b>	<b>765,111,351</b>	<b>745,193,094</b>	<b>599,715,706</b>	<b>-145,477,388</b>	<b>-19.5%</b>



**SUMMARY OF REVENUES AND EXPENDITURES  
MAJOR FUNDS**

	GENERAL			FINE AND FORFEITURE			TRANSPORTATION		
	FY 2008 Actual	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2008 Actual	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2008 Actual	FY 2009 Adopted Budget	FY 2010 Adopted Budget
<b>ESTIMATED REVENUES:</b>									
<b>EST. BEGINNING BALANCES</b>	<b>61,425,720</b>	<b>53,160,506</b>	<b>67,728,419</b>	<b>23,013,416</b>	<b>13,598,204</b>	<b>9,041,862</b>	<b>-3,972,953</b>	<b>34,288,252</b>	<b>37,089,011</b>
TAXES	104,215,216	78,277,773	47,452,332	47,840,559	55,146,624	58,094,580	4,569,674	4,276,331	4,200,000
LICENSES & PERMITS	137,674	1,810,732	1,298,232				3,506,103	2,270,000	4,033,276
INTERGOVERNMENTAL REVENUES	7,102,709	16,513,332	21,675,855	1,433,436	1,482,517	2,687,477	3,964,392	15,265,412	17,612,365
CHARGES FOR SERVICES	1,358,250	3,994,264	1,198,886	1,681,198	1,643,763	1,348,128	52,178	60,000	60,000
FINES AND FORFEITS	56,620	48,000	51,000	369,800	291,583	275,583			
MISCELLANEOUS REVENUES	8,932,009	6,456,129	5,728,518	1,481,669	1,054,706	1,188,158	5,977,166	3,197,115	445,564
OTHER FINANCING SOURCES	8,011,378						511,232	1,000,000	1,000,000
INTERFUND TRANSFERS-IN		12,071,207	565,826	3,641,498	3,396,373	3,657,723			
PROCEEDS FROM LOANS/BONDS									
INTERNAL SERVICES & OTHER				1,400,000					
LESS 5%		-4,699,961	-3,597,494		-2,647,465	-3,098,568		-739,472	-614,802
<b>TOTAL EST. REVENUE SOURCES</b>	<b>191,239,576</b>	<b>167,631,982</b>	<b>142,101,574</b>	<b>80,861,576</b>	<b>73,966,305</b>	<b>73,194,943</b>	<b>14,607,792</b>	<b>59,617,638</b>	<b>63,825,414</b>
<b>ESTIMATED EXPENDITURES:</b>									
GENERAL GOVERNMENT	18,723,610	40,776,717	21,946,784	3,902,782	5,253,023	2,871,349	2,104,826	2,177,934	2,149,934
PUBLIC SAFETY	3,417,907	8,554,842	5,318,214	9,345,041	11,785,470	11,925,606			
PHYSICAL ENVIRONMENT	3,209,982	4,100,310	2,730,867				113		
TRANSPORTATION	1,974,950	3,227,157	3,209,872				11,098,458	52,499,563	20,818,697
ECONOMIC ENVIRONMENT	5,052,037	4,686,914	3,530,505	2,042,715	2,350,000	2,300,000			
HUMAN SERV. & COURT RELATED	5,721,889	6,983,291	16,760,428	2,429,210	3,706,937	2,907,198			
CULTURE & RECREATION	16,765,270	16,107,282	15,255,765	5,154,547	5,345,565	5,374,617			
CAPITAL OUTLAY	7,392,930		4,736,426			332,393	6,251,505		30,768,555
DEBT SERVICE-PRINCIPAL	119,027	780,979	622,102	447,289	331,553	360,491			6,987
DEBT SERVICE-INTEREST & FEES	26,695	260,690	47,218	74,890	86,364	74,914			607
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>62,404,297</b>	<b>85,478,182</b>	<b>74,158,181</b>	<b>23,396,474</b>	<b>28,858,912</b>	<b>26,146,568</b>	<b>19,454,902</b>	<b>54,677,497</b>	<b>53,744,780</b>
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	14,937,429	6,512,284	4,711,795	1,421,982	1,094,539	889,322	488,768	40,938	40,938
TRANSFER TO CONST. OFFICERS	30,042,685	25,075,991	33,921,743	39,516,233	40,667,633	44,390,009			28,000
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>107,384,411</b>	<b>117,066,457</b>	<b>112,791,719</b>	<b>64,334,689</b>	<b>70,621,084</b>	<b>71,425,899</b>	<b>19,943,670</b>	<b>54,718,435</b>	<b>53,813,718</b>
<b>ESTIMATED ENDING BALANCE*</b>	<b>83,855,165</b>	<b>50,565,525</b>	<b>29,309,855</b>	<b>16,526,887</b>	<b>3,345,221</b>	<b>1,769,044</b>	<b>-5,335,878</b>	<b>4,899,203</b>	<b>10,011,696</b>
<b>TOTAL EXPENDITURES, USES</b>	<b>191,239,576</b>	<b>167,631,982</b>	<b>142,101,574</b>	<b>80,861,576</b>	<b>73,966,305</b>	<b>73,194,943</b>	<b>14,607,792</b>	<b>59,617,638</b>	<b>63,825,414</b>

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

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

**SUMMARY OF REVENUES AND EXPENDITURES  
MAJOR FUNDS**

	MOSQUITO CONTROL			ENTERPRISE & OTHER NON-MAJOR FUNDS			TOTAL ALL FUNDS		
	FY 2008 Actual	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2008 Actual	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2008 Actual	FY 2009 Adopted Budget	FY 2010 Adopted Budget
<b>ESTIMATED REVENUES:</b>									
<b>EST. BEGINNING BALANCES</b>	<b>2,978,298</b>	<b>3,627,398</b>	<b>3,905,759</b>	<b>166,619,738</b>	<b>140,517,195</b>	<b>148,307,794</b>	<b>250,064,219</b>	<b>245,191,555</b>	<b>266,072,845</b>
TAXES	4,952,837	4,319,325	3,416,695	27,940,122	24,334,398	20,348,690	189,518,408	166,354,451	133,512,297
LICENSES & PERMITS				2,417,165	2,931,652	9,672,283	6,060,942	7,012,384	15,003,791
INTERGOVERNMENTAL REVENUES	178,311	80,000	116,753	30,371,271	60,123,577	45,166,243	43,050,119	93,464,838	87,258,693
CHARGES FOR SERVICES				44,251,217	46,652,908	43,875,308	47,342,843	52,350,935	46,482,322
FINES AND FORFEITS				1,008,589	888,018	1,040,562	1,435,009	1,227,601	1,367,145
MISCELLANEOUS REVENUES	257,660	162,242	162,242	20,619,475	14,709,498	12,542,005	37,267,979	25,579,690	20,066,487
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	-4,500			16,086,922	10,683,038	8,819,996	19,723,920	26,150,618	13,043,545
PROCEEDS FROM LOANS/BONDS				18,545,360	47,949,616	26,176,732	18,545,360	47,949,616	26,176,732
INTERNAL SERVICES & OTHER				167,198	154,432		1,567,198	154,432	0
LESS 5%		-214,604	-177,875		-3,858,682	-2,779,412	0	-12,160,184	-10,268,151
<b>TOTAL EST. REVENUE SOURCES</b>	<b>8,362,606</b>	<b>7,974,361</b>	<b>7,423,574</b>	<b>328,027,057</b>	<b>345,085,650</b>	<b>313,170,201</b>	<b>623,098,607</b>	<b>654,275,936</b>	<b>599,715,706</b>
<b>ESTIMATED EXPENDITURES:</b>									
GENERAL GOVERNMENT	249,466	401,878	249,465	25,748,352	48,071,468	27,032,461	50,729,036	96,681,020	54,249,993
PUBLIC SAFETY				4,177,682	4,131,725	3,804,586	16,940,630	24,472,037	21,048,406
PHYSICAL ENVIRONMENT				23,382,172	58,762,991	31,978,057	26,592,267	62,863,301	34,708,924
TRANSPORTATION				7,922,201	83,478,191	30,239,404	20,995,609	139,204,911	54,267,973
ECONOMIC ENVIRONMENT				437,905	1,345,144	1,950,244	7,532,657	8,382,058	7,780,749
HUMAN SERV. & COURT RELATED	4,244,171	3,531,121	3,936,687	3,977,896	8,346,274	5,920,365	16,373,166	22,567,623	29,524,678
CULTURE & RECREATION				7,961,699	29,201,240	8,933,932	29,881,516	50,654,087	29,564,314
CAPITAL OUTLAY	86,836		84,928	41,320,644		93,700,402	55,051,915		129,622,704
DEBT SERVICE-PRINCIPAL			3,127	19,948,513	32,863,087	31,752,162	20,514,829	33,975,619	32,744,869
DEBT SERVICE-INTEREST & FEES			271	8,122,319	12,073,208	10,767,836	8,223,904	12,420,262	10,890,846
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>4,580,473</b>	<b>3,932,999</b>	<b>4,274,478</b>	<b>142,999,383</b>	<b>278,273,328</b>	<b>246,079,449</b>	<b>252,835,529</b>	<b>451,220,918</b>	<b>404,403,456</b>
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	4,500			19,048,863	21,545,770	8,401,490	35,901,542	29,193,531	14,043,545
TRANSFER TO CONST. OFFICERS	90,846		150,501	428,838		1,794,277	70,078,602	65,743,624	80,284,530
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>4,675,819</b>	<b>3,932,999</b>	<b>4,424,979</b>	<b>162,477,084</b>	<b>299,819,098</b>	<b>256,275,216</b>	<b>358,815,673</b>	<b>546,158,073</b>	<b>498,731,531</b>
<b>ESTIMATED ENDING BALANCE*</b>	<b>3,686,787</b>	<b>4,041,362</b>	<b>2,998,595</b>	<b>165,549,973</b>	<b>45,266,552</b>	<b>56,894,985</b>	<b>264,282,934</b>	<b>108,117,863</b>	<b>100,984,175</b>
<b>TOTAL EXPENDITURES, USES</b>	<b>8,362,606</b>	<b>7,974,361</b>	<b>7,423,574</b>	<b>328,027,057</b>	<b>345,085,650</b>	<b>313,170,201</b>	<b>623,098,607</b>	<b>654,275,936</b>	<b>599,715,706</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 BALANCE FORWARD FOR FY2009-2010

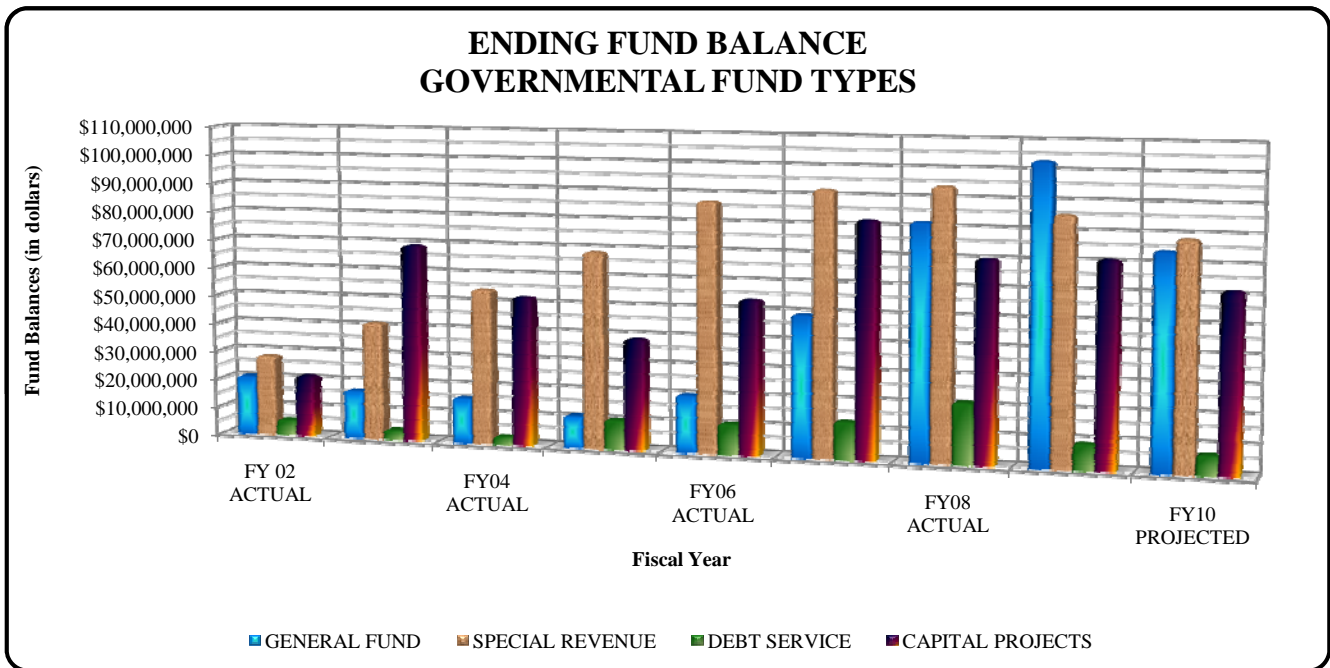
Fund balances are needed to fund operations until property tax collections begin. The amounts vary due to a mixture of liquidity, debt service reserves, and contingency reserves. Some of the larger fund balances are a result of higher reserves to pay off debt services for the Sales Tax Revenue Bonds 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 in FY2009-2010.

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 will begin 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 2010, the County will have an available fund balance of \$74,144,024 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	FY2008 Year End Actual Fund Bal	FY2009 Year End Estimated Fund Bal	FY2010 Revenues/ Sources	FY2010 Expenses/ Uses	9/30/2010 Year End Estimated Fund Bal	Change in Fund Balance FY2009 to FY2010
<b>GENERAL FUND</b>						
GENERAL FUND	\$81,815,906	\$103,104,422	\$55,626,209	\$84,586,607	\$74,144,024	-\$28,960,398
Subtotal	\$81,815,906	\$103,104,422	\$55,626,209	\$84,586,607	\$74,144,024	-\$28,960,398
<b>SPECIAL REVENUE FUNDS</b>						
TRANSPORTATION TRUST FUND	\$36,078,330	\$37,089,011	\$13,791,345	\$13,553,691	\$37,326,665	\$237,654
UNINCORPORATED SERVICES FUND	\$8,309,989	\$8,509,778	\$8,422,586	\$9,802,264	\$7,130,100	-\$1,379,678
LAW ENFORCEMENT MSTU	\$669,542	\$582,616	\$2,756,135	\$2,732,007	\$606,744	\$24,128
GRANTS AND DONATIONS FUND	\$386,334	\$351,832	\$343,703	\$253,050	\$442,485	\$90,653
LIBRARY SPECIAL GRANTS FUND	\$60,816	\$20,000	\$130,561	\$106,738	\$43,823	\$23,823
FINE AND FORFEITURE FUND	\$16,558,118	\$9,041,862	\$59,888,788	\$64,610,240	\$4,320,410	-\$4,721,452
DRUG ABUSE FUND	\$48,656	\$36,794	\$47,610	\$40,911	\$43,492	\$6,698
RIVER PARK I FUND	\$26,732	\$15,000	\$31,528	\$39,835	\$6,693	-\$8,307
RIVER PARK II FUND	\$4,228	\$1,500	\$7,211	\$8,421	\$290	-\$1,210
HARMONY HEIGHTS 3 FUND	\$2,016	\$500	\$2,918	\$3,363	\$55	-\$445
HARMONY HEIGHTS 4 FUND	\$4,013	\$1,000	\$6,591	\$7,192	\$399	-\$601
SHERATON PLAZA FUND	\$5,973	\$2,500	\$6,496	\$8,844	\$151	-\$2,349
SUNLAND GARDENS FUND	\$6,740	\$4,000	\$6,657	\$8,187	\$2,471	-\$1,529
SUNRISE PARK FUND	\$2,135	\$1,500	\$2,427	\$3,069	\$858	-\$642
PARADISE PARK	\$8,451	\$4,500	\$9,518	\$12,287	\$1,731	-\$2,769
HOLIDAY PINES FUND	\$8,879	\$6,000	\$10,891	\$12,805	\$4,085	-\$1,915
THE GROVE FUND	\$2,821	\$1,500	\$2,465	\$2,564	\$1,401	-\$99
BLAKELY SUBDIVISION FUND	\$1,777	\$800	\$2,147	\$1,283	\$1,664	\$864
INDIAN RIVER ESTATES FUND	\$9,510	\$5,000	\$11,447	\$14,607	\$1,839	-\$3,161
QUEENS COVE LIGHTING DISTRICT	\$1,108	\$600	\$5,700	\$5,241	\$1,059	\$459
SOUTHERN OAK ESTATES LIGHTING	\$2,578	\$800	\$2,520	\$1,844	\$1,476	\$676
PINE HOLLOW STREET LIGHTING MSTU	\$2,974	\$2,000	\$4,862	\$5,284	\$1,578	-\$422
KINGS HWY IND. PARK LIGHTING	\$2,585	\$5,200	\$7,339	\$7,154	\$5,385	\$185
PARKS MSTU	\$4,708,533	\$5,607,015	\$4,064,000	\$3,818,454	\$5,852,561	\$245,546
SLC PUBLIC TRANSIT MSTU	\$1,718,888	\$2,020,162	\$2,124,331	\$2,072,086	\$2,072,408	\$52,246
MONTE CARLO LIGHTING MSTU #4	\$20,415	\$11,000	\$18,537	\$23,662	\$5,876	-\$5,124
PALM LAKE GARDENS MSTU FUND	\$3,883	\$1,700	\$4,327	\$3,736	\$2,291	\$591
PALM GROVE FUND	\$8,286	\$4,500	\$7,600	\$10,673	\$1,427	-\$3,073
PORT AND AIRPORT	\$10,302,515	\$9,365,232	\$9,318,735	\$9,690,967	\$8,993,000	-\$372,232
PORT MSBU DEVELOPMENT FUND	\$69,019	\$63,053	\$23,990	\$33,285	\$53,758	-\$9,295
MOSQUITO CONTROL FUNDS	\$4,153,590	\$3,905,759	\$3,578,937	\$3,995,342	\$3,489,354	-\$416,405
MOSQUITO CONTROL STATE FUNDS	\$10,469	\$0	\$23,780	\$23,057	\$723	\$723
IMPACT FEE COLLECTIONS	\$361,182	\$287,712	\$42,629	\$58,596	\$271,745	-\$15,967
RAD	\$90,278	\$37,114	\$291,558	\$327,698	\$974	-\$36,140
TOURISM DEV - 5TH CENT	\$51,524	\$0	\$125,630	\$125,287	\$343	\$343
COURT FACILITIES	\$803,751	\$449,652	\$390,330	\$220,753	\$619,228	\$169,576
COURT FACILITIES FUND	\$173,328	\$175,417	\$2,268	\$0	\$177,685	\$2,268
HOUSING AUTHORITY	\$27,074	\$26,590	\$301	\$184	\$26,707	\$117
ENVIRONMENTAL LANDS	\$78,227	\$78,227	\$908	\$0	\$79,135	\$908
COURT ADMINISTRATOR	\$2,313,212	\$2,219,123	\$388,310	\$994,443	\$1,612,989	-\$606,134
EROSION DISTRICT	\$5,930,169	\$4,679,276	\$3,132,698	\$3,706,244	\$4,105,730	-\$573,546
SHIP	\$65,545	\$0	\$589,303	\$522,046	\$67,257	\$67,257
BOATING IMPROVEMENTS PROJECTS	\$687,647	\$693,771	\$8,231	\$0	\$702,002	\$8,231
BLUEFIELD RANCH IMPROVEMENTS	\$122,667	\$107,428	\$1,425	\$0	\$108,853	\$1,425
FHFC HURRICANE HOUSING REC.	\$0	\$0	\$1,853,482	\$1,853,482	\$0	\$0
Subtotal	\$93,904,507	\$85,417,024	\$111,492,754	\$118,720,878	\$78,188,899	-\$7,228,125

## Estimated Changes in Fund Balance

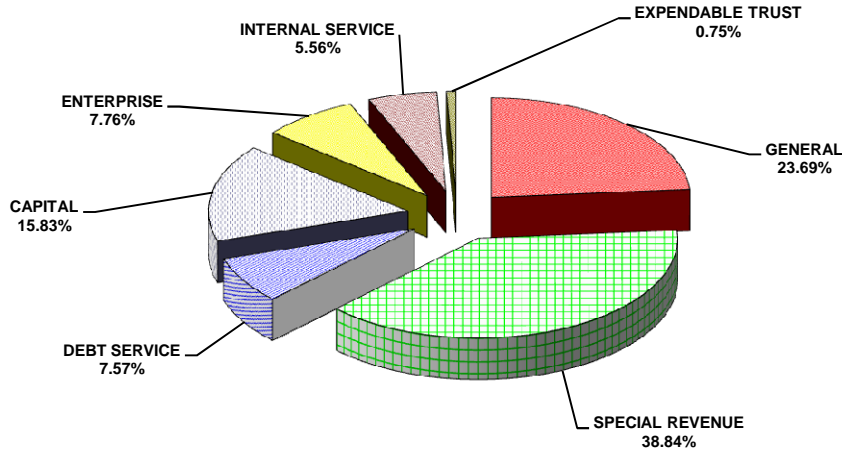
Fund Name	FY2008 Year End Actual Fund Bal	FY2009 Year End Estimated Fund Bal	FY2010 Revenues/ Sources	FY2010 Expenses/ Uses	9/30/2010 Year End Estimated Fund Bal	Change in Fund Balance FY2009 to FY2010
<b>DEBT SERVICE FUNDS</b>						
S. COUNTY REGIONAL STADIUM	\$0	\$0	\$44,557	\$44,520	\$37	\$37
COMMUNICATION SYSTEM I & S FUND	\$8,744	\$63,847	\$709,381	\$770,574	\$2,654	-\$61,193
BEACH BOND I & S FUND	\$3,500	\$0	\$97	\$0	\$97	\$97
IMPACT FEES I&S	\$89	\$0	\$245,364	\$66,288	\$179,076	\$179,076
5YR BUILDING BOND I & S FUND	\$11,125,574	\$872,719	\$2,209,247	\$2,000,000	\$1,081,966	\$209,247
COUNTY CAPITAL I&S	\$746,210	\$399,821	\$917,218	\$58,952	\$1,258,087	\$858,266
STATE REV SHARING BONDS I&S	\$2,494,884	\$1,063,921	\$2,010,591	\$3,062,805	\$11,707	-\$1,052,214
TRANSPORTATION - I&S	\$2,254,122	\$1,002,996	\$1,669,079	\$2,600,000	\$72,075	-\$930,921
DRIFTWOOD MANOR I&S FUND	\$2,082	\$0	\$24	\$0	\$24	\$24
PORT I&S FUND	\$517,640	\$524,017	\$274,971	\$286,895	\$512,093	-\$11,924
CAPITAL PROJECTS I&S	\$562,005	\$505,000	\$516,720	\$431,887	\$589,833	\$84,833
TOURISM DVE 4TH CENT I & S FUND	\$1,562,524	\$1,196,012	\$755,057	\$1,439,423	\$511,646	-\$684,366
SHI SPECIAL ASSESSMENT BOND	\$0	\$2,203,819	\$699,598	\$1,498,797	\$1,404,620	-\$799,199
ENVIRONMENTAL LAND I & S FUND	\$2,130,589	\$1,430,422	\$331,735	\$148,621	\$1,613,535	\$183,113
RIVER BRANCH I & S FUND	\$31,939	\$26,546	\$11,531	\$12,306	\$25,770	-\$776
Subtotal	\$21,439,902	\$9,289,120	\$10,395,169	\$12,421,068	\$7,263,221	-\$2,025,899
<b>CAPITAL PROJECTS FUNDS</b>						
S. COUNTY REGIONAL STADIUM	\$2,232	\$12,300	\$8,568	\$0	\$20,868	\$8,568
IMPACT FEE FUNDS	\$14,007,463	\$13,967,327	\$2,094,402	\$2,692,954	\$13,368,775	-\$598,552
COUNTY BUILDING BOND FUND	\$2,189,636	\$2,005,619	\$25,338	\$206,723	\$1,824,234	-\$181,385
COUNTY & TRANSP. CAPITAL	\$12,002,567	\$12,225,789	\$4,921,535	\$6,273,360	\$10,873,964	-\$1,351,825
CTY CAPITAL - ST REV SHARING BOND	\$5,071,929	\$5,156,329	\$59,087	\$442,075	\$4,773,341	-\$382,988
CTY CAPITAL - TRANSPORTATION	\$28,631,087	\$25,023,371	\$532,000	\$4,765,184	\$20,790,187	-\$4,233,184
LAKESWOOD PARK FUND	\$8,894	\$8,950	\$103	\$0	\$9,053	\$103
PORT DEVELOPMENT CAPITAL FUND	\$254,018	\$258,117	\$2,950	\$0	\$261,067	\$2,950
SPORTS COMPLEX IMPROV FUND	\$34,637	\$313,249	\$254,849	\$23,032	\$545,066	\$231,817
MSBU IN-HOUSE FINANCING PROJECTS	\$847,796	\$584,659	\$52,790	\$285,743	\$351,706	-\$232,953
ENVIRONMENTAL LAND CAPITAL	\$4,736,441	\$4,756,140	\$56,783	\$285,111	\$4,527,812	-\$228,328
MSBU INTERIM FINANCING PROJECTS	\$2,025,735	\$6,333,774	\$2,500,000	\$4,850,000	\$3,983,774	-\$2,350,000
LENNARD ROAD 1 ROADWAY CAPITAL	\$116,300	\$98,496	\$1,265	\$11,334	\$88,427	-\$10,069
LENNARD ROAD 2 WATER CAPITAL	\$51,020	\$48,142	\$567	\$2,984	\$45,724	-\$2,418
LENNARD ROAD 3 SEWER CAPITAL	\$52,439	\$49,625	\$583	\$2,979	\$47,229	-\$2,396
Subtotal	\$70,032,194	\$70,841,887	\$10,510,821	\$19,841,480	\$61,511,228	-\$9,330,659
<b>Total</b>	<b>\$267,192,509</b>	<b>\$268,652,453</b>	<b>\$188,024,953</b>	<b>\$235,570,033</b>	<b>\$221,107,373</b>	<b>-\$47,545,080</b>

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

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

1. Decrease in the General Fund to reduced revenue from declining property taxes. Includes \$35,376,003 unappropriated above base fund balance set aside to be utilized to balance fiscal year 2010-2011.
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 timing of capital projects.

## TOTAL BUDGET BY FUND TYPE



**ALL FUNDS:**

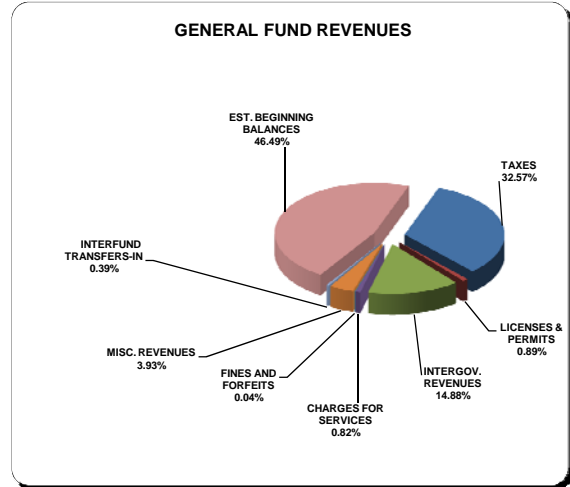
GENERAL	142,101,574
SPECIAL REVENUE	232,956,141
DEBT SERVICE	45,372,350
CAPITAL	94,921,919
ENTERPRISE	46,555,473
INTERNAL SERVICE	33,325,827
EXPENDABLE TRUST	<u>4,482,422</u>

<b>TOTAL</b>	<b><u><u>599,715,706</u></u></b>
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## GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

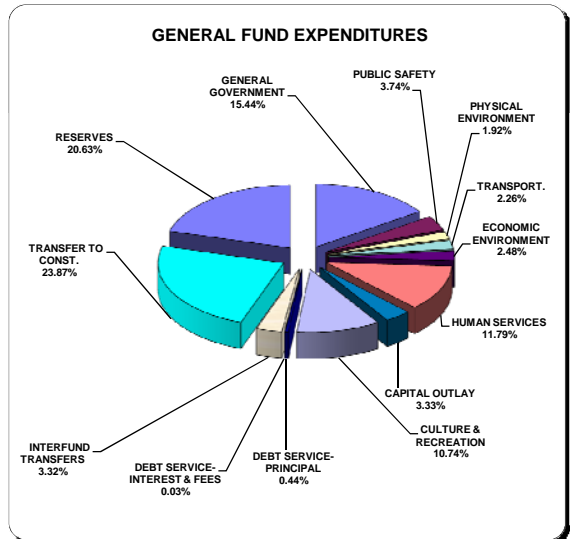
### GENERAL FUND REVENUES BY SOURCE

TAXES	47,452,332
LICENSES & PERMITS	1,298,232
INTERGOV. REVENUES	21,675,855
CHARGES FOR SERVICES	1,198,886
FINES AND FORFEITS	51,000
MISC. REVENUES	5,728,518
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	565,826
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
<b>LESS 5%</b>	<b>-3,597,494</b>
<b>EST. BEGINNING BALANCES</b>	<b>67,728,419</b>
<b>TOTAL</b>	<b>142,101,574</b>



### GENERAL FUND EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	21,946,784
PUBLIC SAFETY	5,318,214
PHYSICAL ENVIRONMENT	2,730,867
TRANSPORT.	3,209,872
ECONOMIC ENVIRONMENT	3,530,505
HUMAN SERVICES	16,760,428
CAPITAL OUTLAY	4,736,426
CULTURE & RECREATION	15,255,765
DEBT SERVICE-PRINCIPAL	622,102
DEBT SERVICE-INTEREST & FEES	47,218
<b>OTHER FINANCING USES</b>	
INTERFUND TRANSFERS	4,711,795
TRANSFER TO CONST.	33,921,743
<b>RESERVES</b>	<b>29,309,855</b>
<b>TOTAL</b>	<b>142,101,574</b>

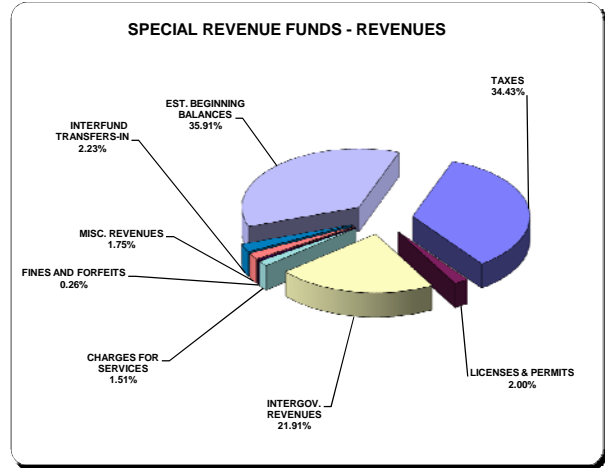




**SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION**

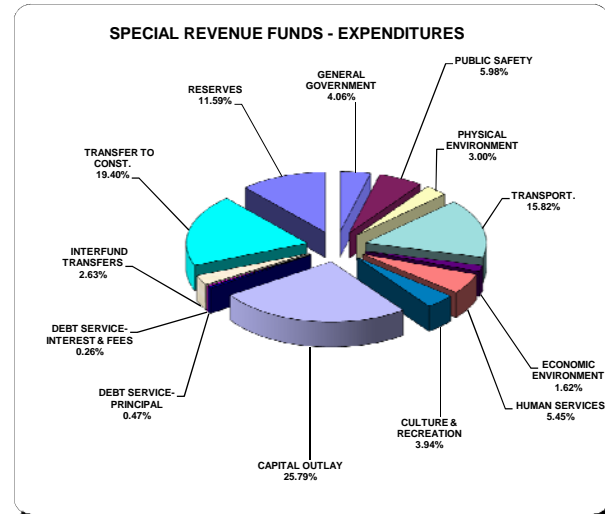
**SPECIAL REVENUE FUNDS REVENUES BY SOURCE**

TAXES	81,891,953
LICENSES & PERMITS	4,756,294
INTERGOV. REVENUES	52,111,383
CHARGES FOR SERVICES	3,584,958
FINES AND FORFEITS	608,756
MISC. REVENUES	4,158,124
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	5,308,624
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-4,880,975
EST. BEGINNING BALANCES	85,417,024
<b>TOTAL</b>	<b>232,956,141</b>



**SPECIAL REVENUE FUNDS EXPENDITURES BY FUNCTION**

GENERAL GOVERNMENT	9,458,983
PUBLIC SAFETY	13,930,312
PHYSICAL ENVIRONMENT	6,998,701
TRANSPORT.	36,845,728
ECONOMIC ENVIRONMENT	3,768,167
HUMAN SERVICES	12,696,900
CULTURE & RECREATION	9,167,251
CAPITAL OUTLAY	60,069,937
DEBT SERVICE-PRINCIPAL	1,092,162
DEBT SERVICE-INTEREST & FEES	605,965
<b>OTHER FINANCING USES</b>	
INTERFUND TRANSFERS	6,126,239
TRANSFER TO CONST.	45,196,247
RESERVES	26,999,549
<b>TOTAL</b>	<b>232,956,141</b>

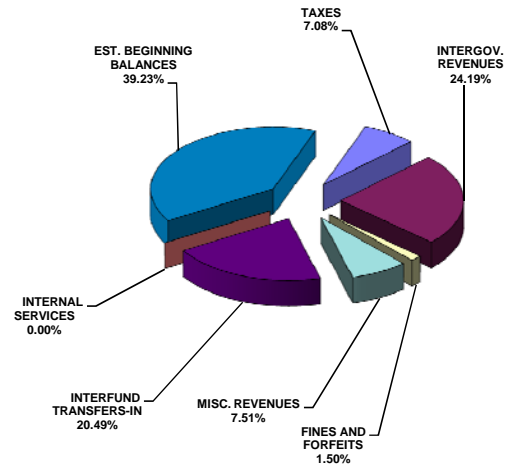


## DEBT SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

### DEBT SERVICE FUNDS REVENUES BY SOURCE

TAXES	1,675,862
LICENSES & PERMITS	714,676
INTERGOV. REVENUES	5,728,827
CHARGES FOR SERVICES	0
FINES AND FORFEITS	356,189
MISC. REVENUES	1,778,614
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	4,852,840
PROCEEDS FROM LOANS/BONDS	21,191,673
INTERNAL SERVICES	0
LESS 5%	-215,451
EST. BEGINNING BALANCES	9,289,120
<b>TOTAL</b>	<b>45,372,350</b>

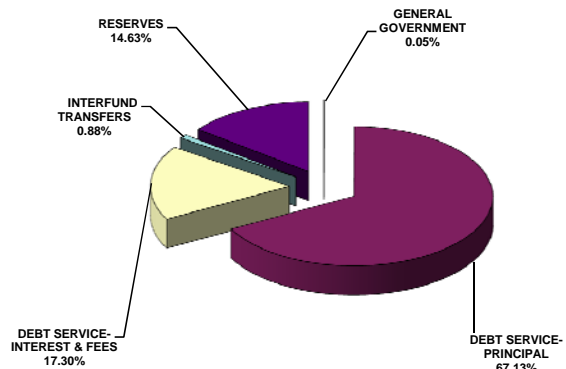
### DEBT SERVICE FUNDS - REVENUES



### DEBT SERVICE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	24,561
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORT.	27,959
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	0
DEBT SERVICE-PRINCIPAL	30,388,875
DEBT SERVICE-INTEREST & FEES	7,831,535
OTHER FINANCING USES	
INTERFUND TRANSFERS	400,000
TRANSFER TO CONSTITUTIONAL OFFICERS	75,854
RESERVES	6,623,566
<b>TOTAL</b>	<b>45,372,350</b>

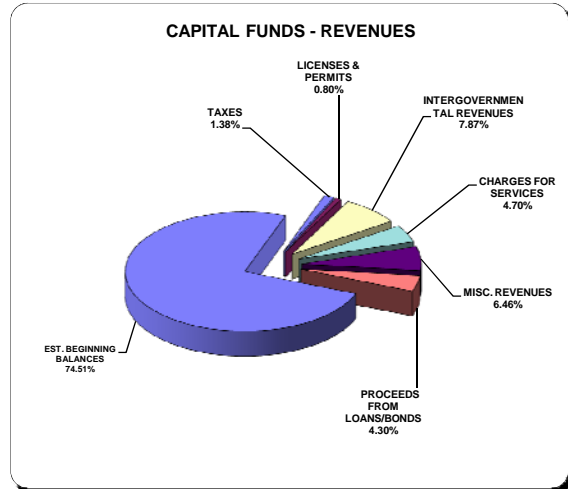
### DEBT SERVICE FUNDS - EXPENDITURES



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

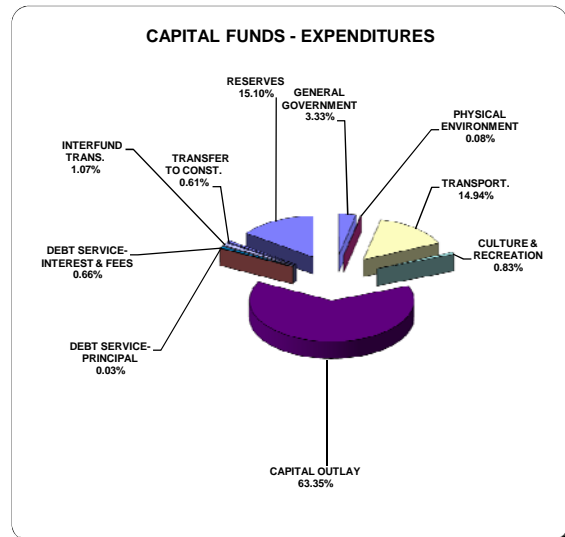
### CAPITAL FUNDS REVENUES BY SOURCE

TAXES	1,312,150
LICENSES & PERMITS	758,725
INTERGOVERNMENTAL REVENUES	7,478,802
CHARGES FOR SERVICES	4,464,385
FINES AND FORFEITS	0
MISC. REVENUES	6,137,319
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	0
PROCEEDS FROM LOANS/BONDS	4,085,059
INTERNAL SERVICES	0
<b>LESS 5%</b>	<b>-156,408</b>
<b>EST. BEGINNING BALANCES</b>	<b>70,841,887</b>
<b>TOTAL</b>	<b>94,921,919</b>



### CAPITAL FUNDS EXPENDITURES BY FUNCTION

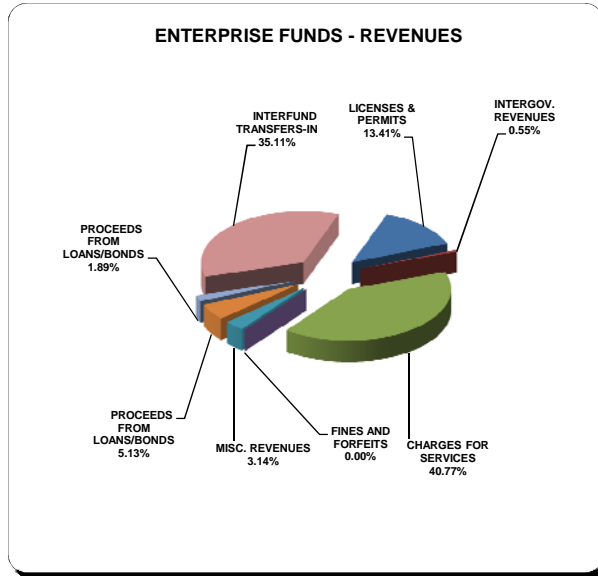
GENERAL GOVERNMENT	3,159,020
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	80,000
TRANSPORT.	14,182,168
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	789,383
CAPITAL OUTLAY	60,133,803
DEBT SERVICE-PRINCIPAL	28,058
DEBT SERVICE-INTEREST & FEES	624,404
<b>OTHER FINANCING USES</b>	
INTERFUND TRANS.	1,011,999
TRANSFER TO CONST.	581,813
<b>RESERVES</b>	<b>14,331,271</b>
<b>TOTAL</b>	<b>94,921,919</b>



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

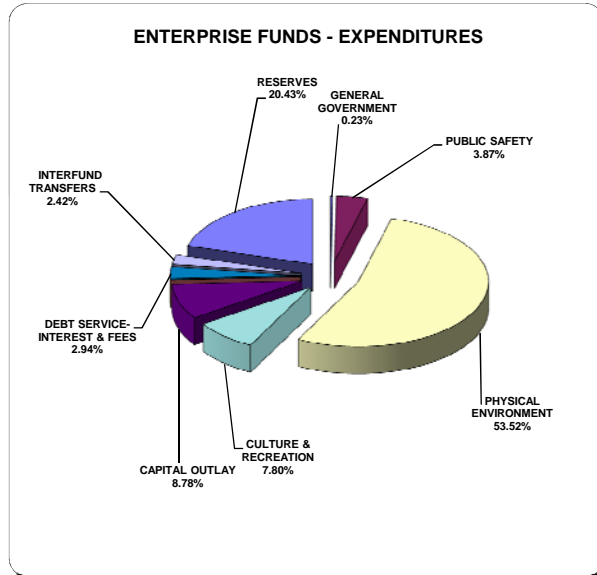
### ENTERPRISE FUNDS REVENUES BY SOURCE

TAXES	0
LICENSES & PERMITS	6,385,000
INTERGOV. REVENUES	263,826
CHARGES FOR SERVICES	19,416,361
FINES AND FORFEITS	1,200
MISC. REVENUES	1,493,358
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	2,442,545
PROCEEDS FROM LOANS/BONDS	900,000
INTERNAL SERVICES	0
LESS 5%	-1,065,126
EST. BEGINNING BALANCES	16,718,309
<b>TOTAL</b>	<b>46,555,473</b>



### ENTERPRISE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	109,000
PUBLIC SAFETY	1,799,880
PHYSICAL ENVIRONMENT	24,899,356
TRANSPORTATION	0
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	3,629,543
CAPITAL OUTLAY	4,082,538
DEBT SERVICE-PRINCIPAL	0
DEBT SERVICE-INTEREST & FEES	1,370,000
OTHER FINANCING USES	
INTERFUND TRANSFERS	1,126,826
TRANSFER TO CONST.	32,000
RESERVES	9,506,330
<b>TOTAL</b>	<b>46,555,473</b>

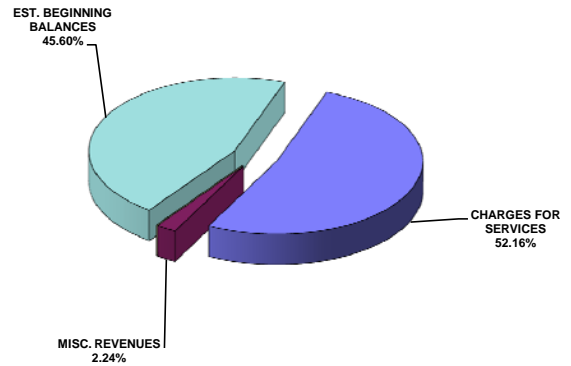


## INTERNAL SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

### INTERNAL SERVICE FUNDS REVENUES BY SOURCE

TAXES	0
LICENSES & PERMITS	0
INTERGOV. REVENUES	0
CHARGES FOR SERVICES	17,491,589
FINES AND FORFEITS	0
MISC. REVENUES	750,014
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	0
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-207,336
EST. BEGINNING BALANCES	15,291,560
<b>TOTAL</b>	<b>33,325,827</b>

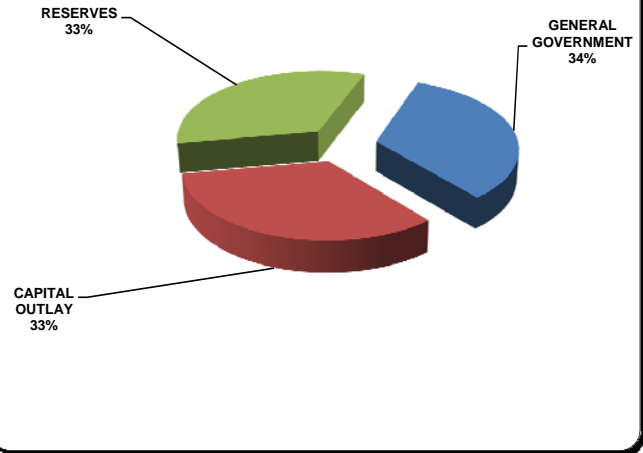
### INTERNAL SERVICE FUNDS - REVENUES



### INTERNAL SERVICE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	19,425,808
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORTATION	0
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CAPITAL OUTLAY	600,000
CULTURE & RECREATION	0
DEBT SERVICE-PRINCIPAL	0
DEBT SERVICE-INTEREST & FEES	-
OTHER FINANCING USES	
INTERFUND TRANSFERS	0
TRANSFER TO CONST.	-
RESERVES	13,300,019
<b>TOTAL</b>	<b>33,325,827</b>

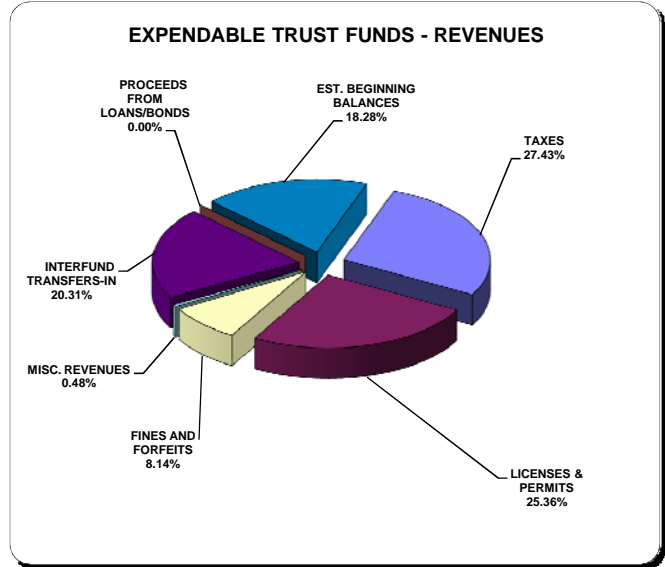
### INTERNAL SERVICE FUNDS - EXPENDITURES



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

### EXPENDABLE TRUST FUNDS REVENUES BY SOURCE

TAXES	1,180,000
LICENSES & PERMITS	1,090,864
INTERGOV. REVENUES	0
CHARGES FOR SERVICES	326,143
FINES AND FORFEITS	350,000
MISC. REVENUES	20,540
<b>OTHER FINANCING SOURCES</b>	
INTERFUND TRANSFERS-IN	873,710
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-145,361
EST. BEGINNING BALANCES	786,526
<b>TOTAL</b>	<b>4,482,422</b>



### EXPENDABLE TRUST FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	125,837
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORT.	2,246
ECONOMIC ENVIRONMENT	482,077
HUMAN SERVICES	67,350
CULTURE & RECREATION	722,372
DEBT SERVICE-PRINCIPAL	613,672
DEBT SERVICE-INTEREST & FEES	411,724
<b>OTHER FINANCING USES</b>	
INTERFUND TRANSFERS	666,686
TRANSFER TO CONST.	476,873
RESERVES	913,585
<b>TOTAL</b>	<b>4,482,422</b>

