

**ST. LUCIE COUNTY
FUND DEFINITIONS**

FUND DEFINITIONS:

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

GOVERNMENTAL FUND TYPES:

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

001 GENERAL FUND

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

101-199 SPECIAL REVENUE FUNDS

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

201-299 DEBT SERVICE FUNDS

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

301-399 CAPITAL PROJECT FUNDS

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

PROPRIETARY FUNDS:

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

401-499 ENTERPRISE FUNDS

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

501-599 INTERNAL SERVICE FUNDS

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

FIDUCIARY FUNDS:

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

601-699 TRUST AND AGENCY FUNDS

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

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

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

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

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

ENTERPRISE FUNDS

401-402 S.L.C. LANDFILL	129.02 (4) F.S.	REV: Landfill fees, Garbage Franchise, Grants EXP: Landfill operations, capital, reserves, debt service
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FUND	FL STATUTE	SOURCES AND USES
418 GOLF COURSE	129.02 (4) F.S.	REV: Golf Course User Fees, Sales EXP: Golf Course Operations
421-458 UTILITY FUNDS	129.02 (4) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital
461 SPORTS COMPLEX	129.02 (4) F.S.	REV: Sports Complex operating revenues, 2-cent Tourism Tax (transfer from Fund 610) EXP: Sports Complex operations, maintenance, and payment to SLW
471-489 UTILITY FUNDS	129.02 (4) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital
491 BUILDING CODE FUND	129.02 (4) F.S.	REV: Permit Fees EXP: Code Compliance (Building Inspections)
<u>INTERNAL SERVICE FUNDS</u>		
505 INSURANCE & LOSS FUND	129.02 (4) F.S.	REV: Charges to departments, and constitutional officers EXP: Health and Life Programs, Property, Workers Compensation, and Liability coverage
610-611 ONE-CENT TOURISM TRUST FUND	129.02 (4) F.S.	REV: One-cent Tourism Tax EXP: Tourism Division Salaries & Promotions
615 IMPACT FEES	129.02 (4) F.S.	REV: Impact Fees Transfer to 101 for Road projects, Disbursement of other agency fees EXP:
620 LAW ENFORCEMENT TRUST FUND	129.02 (4) F.S.	REV: Confiscated Property EXP: Sheriff
625 LAW LIBRARY	129.02 (4) F.S.	REV: Law Library Fees EXP: Law Library Operations and books
665 ART IN PUBLIC PLACES TRUST FUND	129.02 (4) F.S.	REV: Transfer from various capital projects EXP: Art work as per ordinance
666 SLC ECONOMIC DEV TRUST FUND	129.02 (4) F.S.	REV: Delinquent Taxes , Occupational Licenses EXP: SLC Economic Dev Trust Fund
670-699 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs

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

St. Lucie County Budget Summary Report
by Fund

Fund #	Fund Name	Amended 05 Budget	Amended 06 Budget	FY 06 Actual	Amended 07 Budget	Adopted 08 Budget	FY 08 Increase	% Inc.
001	General Fund	96,550,287	115,381,880	79,363,663	157,505,367	170,327,251	3,507,859	2.2%
101	Transportation Trust Fund	140,178,878	86,578,161	28,961,407	84,524,100	73,682,836	-16,571,946	-19.6%
102	Unincorporated Services Fund	5,516,755	5,921,666	4,077,232	7,591,247	7,961,653	-300,635	-4.0%
102001	Drainage Maintenance MSTU	12,850,677	12,101,381	2,694,465	13,931,756	15,691,810	-735,647	-5.3%
103	Law Enforcement MSTU	2,144,454	2,571,755	2,383,091	2,867,512	3,181,233	313,721	10.9%
104	Grants & Donations Fund	692,183	682,809	388,862	646,859	812,087	166,325	25.7%
105	Library Special Grants Fund	221,250	218,211	165,758	206,578	203,500	-3,078	-1.5%
107	Fine & Forfeiture Fund	54,624,356	68,245,870	52,674,058	70,918,129	71,536,069	273,969	0.4%
109	Drug Abuse Fund	35,405	45,021	24,968	64,528	66,858	-44,752	-69.4%
111	River Park I Fund	49,563	56,887	35,148	54,702	52,263	-2,439	-4.5%
112	River Park II Fund	11,188	12,452	8,166	11,115	10,182	-933	-8.4%
113	Harmony Heights 3 Fund	4,624	5,521	3,829	5,025	4,794	-231	-4.6%
114	Harmony Heights 4 Fund	9,698	11,154	7,126	9,886	9,123	-763	-7.7%
115	Sheraton Plaza Fund	10,997	13,409	7,520	12,108	11,681	-427	-3.5%
116	Sunland Gardens Fund	10,028	11,448	7,883	11,367	12,040	673	5.9%
117	Sunrise Park Fund	2,993	3,646	2,584	3,850	3,993	143	3.7%
118	Paradise Park Fund	12,390	13,426	10,043	13,861	16,436	2,575	18.6%
119	Holiday Pines Fund	14,369	16,223	11,459	16,853	17,078	225	1.3%
120	The Grove Fund	3,505	3,760	2,711	4,641	4,986	345	7.4%
121	Blakely Subdivision Fund	2,121	2,246	1,820	2,886	2,952	66	2.3%
122	Indian River Estates Fund	16,040	17,820	13,284	18,273	19,011	738	4.0%
123	Queens Cove Lighting Dist#13 Fund	5,415	5,901	4,329	6,256	6,291	35	0.6%
126	Southern Oak Estates Lighting	2,871	3,197	2,246	3,654	4,196	542	14.8%
127	Pine Hollow Street Lighting MSTU	11,648	9,750	4,718	7,055	7,130	75	1.1%
128	Kings Hwy Industrial Park Lighting	19,005	16,806	6,493	11,095	11,520	425	3.8%
129	Parks MSTU Fund	19,752,020	20,104,211	10,282,464	19,876,736	15,254,496	-5,059,676	-25.5%
130	SLC Public Transit MSTU	1,753,807	2,255,378	1,669,548	3,810,543	3,087,391	-814,188	-21.4%
132	Twin Oaks Trail Access MSBU Fund	0	13	13	0	0	0	n/a
136	Monte Carlo Lighting MSTU#4 Fund	25,913	30,122	18,536	30,735	33,647	2,912	9.5%
138	Palm Lake Gardens MSTU Fund	2,730	3,057	2,156	5,815	7,312	1,497	25.7%
139	Palm Grove Fund	12,790	14,292	9,798	14,758	15,463	705	4.8%
140	Airport Fund	16,983,131	15,073,189	8,697,996	21,978,757	16,657,704	-15,368,624	-69.9%
140001	Port Fund	6,615,664	4,397,995	909,627	3,843,289	7,598,565	348,100	9.1%
142	Port MSBU Development Fund	107,383	102,981	30,068	58,963	58,963	0	0.0%
145	Mosquito Fund	9,753,198	9,308,842	7,395,706	7,408,129	7,896,821	292,924	4.0%
146	Mosquito State I Fund	52,284	38,658	38,656	37,025	37,000	-25	-0.1%
150	Impact Fee Collections	0	300,000	140,214	300,000	300,000	0	0.0%
160	Plan Maintenance RAD Fund	405,169	332,226	293,577	350,947	338,586	-12,361	-3.5%
162	Tourism Dev-5th Cent	748,625	620,060	524,300	273,026	163,541	-109,485	-40.1%
170	Court Facilities Fund	1,968,134	2,632,336	1,413,448	3,168,086	2,534,460	375,566	11.9%
171	Court Facilities Fund-Court Costs	149,828	153,144	897	149,828	149,828	0	0.0%
181	SLC Housing Finance Authority Fund	54,376	47,963	11,098	49,286	39,175	-10,111	-20.5%
182	Environmental Land Acquisition Fun	67,307	68,797	0	68,797	68,797	0	0.0%
183	Ct Administrator-19th Judicial Cir	1,997,344	2,142,457	528,649	2,656,614	3,065,486	311,583	11.7%
184	Erosion Control Operating Fund	9,467,159	6,516,031	2,698,827	9,623,476	5,736,444	-3,887,032	-40.4%
185	Housing Assistance SHIP Program	1,620,509	9,576,343	1,988,868	2,416,447	8,037,541	5,677,842	235.0%
187	Boating Improvement Projects	411,470	493,536	39,100	561,950	112,950	-449,000	-79.9%
188	Bluefield Ranch Improvements	107,328	109,761	0	107,428	109,428	2,000	1.9%
189	Hurricane Housing Recovery Pla	0	0	0	6,955,498	0	-6,955,498	-100.0%
201	So County Regional Stadium Debt	54,963	54,406	54,398	54,318	54,225	-93	-0.2%
204	Communication System I&S Fund	9,591,085	3,040,055	1,171,361	1,213,387	1,567,307	-1,900	-0.2%

St. Lucie County Budget Summary Report
by Fund

Fund #	Fund Name	Amended 05 Budget	Amended 06 Budget	FY 06 Actual	Amended 07 Budget	Adopted 08 Budget	FY 08 Increase	% Inc.
205	Beach Bond I&S Fund	13,035	1,545	0	0	0	0	n/a
210	Impact Fees I&S	262,411	262,163	262,163	267,838	262,164	-5,674	-2.1%
215	Sales Tax Revenue Bonds I&S Fund	8,268,865	15,014,005	7,113,286	10,879,341	13,762,717	880,098	8.1%
216	County Capital I&S	10,825,958	327,584	232,958	297,295	1,008,758	711,463	239.3%
217	State Revenue Sharing Bonds I&S	519,499	3,394,708	2,942,741	3,610,943	3,824,080	213,137	5.9%
218	Transportation I&S Fund	0	0	0	3,676,334	3,332,813	-343,521	-9.3%
234	Driftwood Manor I&S Fund	36	1,656	0	0	0	0	n/a
235	Becker Road I&S Fund	378,261	530,050	235,431	343,259	0	-45,026	-13.1%
242	Port I&S Fund	564,450	633,844	302,391	682,014	783,288	-6,976	-1.0%
250	Capital Projects I&S	577,579	3,954,745	3,955,483	16,221,171	21,848,908	2,247,460	13.9%
262	Tourism Dev 4th Cent I&S Fund	1,780,238	1,848,306	1,518,559	1,731,422	1,457,711	-273,711	-15.8%
282	Environmental Land I&S Fund	2,239,971	2,626,437	1,574,020	2,946,155	2,692,031	-254,124	-8.6%
295	River Branch I&S Fund	41,539	35,607	12,997	40,064	40,049	-15	0.0%
301	So. County Regional Stadium	7,109	4,265	0	4,265	4,265	0	0.0%
304	Communication System Fund	0	0	0	0	0	0	n/a
305	Beach Acquisition Fund	261,092	702	0	0	0	0	n/a
310	Impact Fee Funds	18,862,522	23,980,618	4,499,661	28,869,404	22,212,337	-4,860,643	-16.8%
315	County Building Fund	22,621,410	5,617,559	1,164,349	3,586,708	4,351,521	764,813	21.3%
316	County Capital	17,332,041	19,553,934	5,140,835	42,842,004	42,560,340	-6,657,574	-15.5%
317	County Capital-St Rev Share Bnd	12,580,000	12,633,868	3,431,383	12,496,633	9,044,362	5,755,276	46.1%
318	County Capital - Transportation	0	0	0	32,013,522	29,381,883	-4,329,292	-13.5%
330	Lakewood Park Fund	7,642	7,811	0	0	0	0	n/a
342	Port Development Capital Fund	222,879	223,150	0	223,150	223,150	0	0.0%
362	Sports Complex Improv Fund	315,156	346,374	131,252	958,998	1,044,595	-510,183	-53.2%
370	MSBU Inhouse Financing Projects	615,971	643,105	119,585	441,441	937,607	228,066	51.7%
382	Environmental Land Capital Fund	6,390,944	4,762,349	237,962	4,677,188	5,147,246	-181,121	-3.9%
389	Rouse Road MSBU Capital	449	0	0	0	0	0	n/a
390	MSBU Capital	2,922,123	2,559,221	575,071	23,398,020	22,588,695	-3,601,000	-15.4%
396	Lennard Road 1 - Roadway Capital	813,789	155,647	41,388	149,392	162,392	13,000	8.7%
397	Lennard Road 2 - Water Capital	62,113	42,944	11,632	58,626	62,840	4,214	7.2%
398	Lennard Road 3 - Sewer Capital	45,621	40,394	8,623	45,441	36,763	-8,678	-19.1%
399	Grey Twig Lane MSBU	164,669	0	0	0	0	0	n/a
401	Sanitary Landfill Fund	21,275,377	30,193,014	15,939,060	29,323,892	25,681,777	-3,915,474	-13.4%
418	Golf Course Fund	1,841,646	1,895,013	2,325,943	1,786,007	1,827,769	41,762	2.3%
421	H.E.W. Utilities Fund	146,664	0	0	0	0	0	n/a
429	H.E.W.- Capital Facilities Fund	8,962	0	0	0	0	0	n/a
441	North Hutchinson Island Utilities	3,021,200	0	0	0	0	0	n/a
448	NHI Util-Renewal & Replacement	230,365	0	0	0	0	0	n/a
449	NHI Util - Capital Facilities Fund	2,237,444	0	0	0	0	0	n/a
451	S. Hutchinson Utilities Fund	2,330,413	2,536,802	2,407,804	2,339,686	3,241,750	973,690	41.6%
458	SH Util-Renewal & Replacement	412,970	352,584	322,856	324,346	622,082	293,270	90.4%
461	Sports Complex Fund	7,099,696	3,494,699	4,352,771	2,156,521	2,416,713	260,192	12.1%
471	No County Utility District-Operatin	2,271,429	5,734,786	4,372,412	6,006,252	8,875,099	2,117,097	35.2%
478	No Cty Util Dist-Renewal & Replace	93,986	321,515	313,201	371,920	338,141	6,470	1.7%
479	No Cty Util Dist-Capital Facilities	8,221,950	4,330,805	294,901	5,518,513	5,549,943	1,905,679	34.5%
481	Airport Utilities District	130,366	0	0	0	0	0	n/a
489	Airport Util - Capital Fac Fund	30,876	0	0	0	0	0	n/a
491	Building Code Fund	4,699,034	6,985,889	3,541,172	5,326,041	4,908,741	-417,300	-7.8%
505	Health Insurance Fund	15,689,137	19,693,772	12,630,435	22,497,800	21,654,508	-2,620,684	-11.6%
610	Tourist Development Trust Fund	1,150,606	1,401,913	1,048,266	1,113,701	995,857	-117,844	-10.6%
611	Tourist Development Trust-Adv Fund	625,938	774,844	621,851	688,436	536,642	-151,794	-22.0%

St. Lucie County Budget Summary Report
by Fund

Fund #	Fund Name	Amended 05 Budget	Amended 06 Budget	FY 06 Actual	Amended 07 Budget	Adopted 08 Budget	FY 08 Increase	% Inc.
620	Law Enforcement Trust Fund	201,575	424,721	290,250	486,311	227,880	-258,431	-53.1%
625	Law Library	455,685	385,905	0	490,438	477,692	-29,746	-6.1%
665	SLC Art in Public Places Trust Fund	723,927	944,402	129,076	901,451	1,442,480	38,889	4.3%
666	SLC Economic Dev Trust Fund	276,064	183,874	115,408	185,887	185,887	0	0.0%
673	S. Hutchinson Fund	3,327,360	3,939,533	0	3,850,621	3,850,621	0	0.0%
674	Driftwood Manor MSBU Fund	32,245	33,136	0	31,077	31,077	0	0.0%
676	King Orange MSBU Fund	36,959	60,677	0	52,849	0	-52,849	-100.0%
677	Lost Tree Estates Fund	7,165	8,488	0	11,705	11,705	0	0.0%
678	Anita Street MSBU Fund	9,149	8,623	0	9,400	8,623	-777	-8.3%
679	Timberlake Estates MSBU	23,724	35,280	0	46,746	35,280	-11,466	-24.5%
681	King Orange 2	0	9,975	0	9,975	10,355	380	3.8%
682	Skylark 2	0	7,731	0	7,731	7,790	59	0.8%
683	Revels Lane 1	0	12,979	0	12,979	12,979	0	0.0%
685	Sunland Gardens MSBU	0	0	0	0	36,371	36,371	n/a
686	Greenacres MSBU	0	0	0	0	15,901	15,901	n/a
688	Briargate MSBU	3,703	4,937	0	4,423	8,473	4,050	91.6%
689	Rouse Road MSBU	60,437	57,014	0	72,364	15,850	-56,514	-78.1%
690	Treasure Cove/Ocean Harbor S MSB	0	74,344	0	74,344	74,344	0	0.0%
691	North A1A MSBU	13,257	12,898	0	10,899	21,243	10,344	94.9%
692	Ideal Holding Road MSBU	81,472	47,698	0	61,414	35,063	-26,351	-42.9%
693	Westglen MSBU	31,423	35,986	0	45,747	34,851	-10,896	-23.8%
694	Raintree Forest MSBU	11,424	12,113	0	12,110	19,238	7,128	58.9%
Grand Total		580,213,916	552,584,794	290,999,343	697,754,755	686,565,343	-51,266,854	-7.3%

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

	GENERAL FUND			FINE AND FORFEITURE			TRANSPORTATION TRUST		
	FY 2006 Actual	FY 2007 Adopted Budget	FY 2008 Adopted Budget	FY 2006 Actual	FY 2007 Adopted Budget	FY 2008 Adopted Budget	FY 2006 Actual	FY 2007 Adopted Budget	FY 2008 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	18,466,802	10,364,674	24,571,296	11,456,317	6,406,526	16,446,409	12,932,687	42,307,839	44,126,048
TAXES	71,715,239	104,555,941	109,645,451	50,132,491	57,607,740	49,502,891	6,841,719	6,617,018	7,798,784
LICENSES & PERMITS	51,651	60,500	60,500				37,790	30,000	30,000
INTERGOVERNMENTAL REVENUES	7,628,515	13,965,122	24,701,789	1,586,081	1,677,587	1,670,604	14,147,538	29,175,840	16,632,476
CHARGES FOR SERVICES	1,608,743	3,599,119	3,746,124	2,649,063	2,115,831	1,866,831	142,134		
FINES AND FORFEITS	57,650	46,000	47,000	328,136	180,000	190,065	5,150		
MISCELLANEOUS REVENUES	8,037,500	5,525,614	5,278,769	1,478,836	661,649	688,223	3,791,531	4,444,865	4,876,839
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	3,900,646	6,381,049	8,211,559	3,352,545	3,565,566	3,841,498	673,920	1,000,000	1,000,000
PROCEEDS FROM LOANS/BONDS									
INTERNAL SERVICES & OTHER				322,926					
LESS 5%	0	-5,639,169	-5,935,237		-3,111,037	-2,670,452		-749,586	-781,311
TOTAL EST. REVENUE SOURCES	111,466,746	138,858,850	170,327,251	71,306,395	69,103,862	71,536,069	38,572,469	82,825,976	73,682,836
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	23,000,159	38,929,966	37,114,314	3,131,364	4,774,191	4,706,086	2,042,081	2,472,476	2,149,934
PUBLIC SAFETY	1,881,321	4,217,759	7,921,678	7,590,044	12,752,793	12,639,544			
PHYSICAL ENVIRONMENT	3,070,753	5,422,584	5,109,101						
TRANSPORTATION	2,714,600	3,291,708	5,301,453				26,810,233	71,224,028	52,025,764
ECONOMIC ENVIRONMENT	2,540,296	5,043,472	5,448,491	1,339,930	2,825,000	2,600,000			
HUMAN SERV. & COURT RELATED	5,117,413	10,928,961	9,306,368	2,782,580	4,050,149	3,815,259			
CULTURE & RECREATION	16,889,951	20,246,443	21,421,721	3,772,861	4,709,277	5,610,790			
DEBT SERVICE-PRINCIPAL	475,633	159,052	278,078	295,088		447,291			
DEBT SERVICE-INTEREST & FEES	49,001	13,473	40,168	71,189		78,617	23,000		
TOTAL EXPENDITURES/EXPENSES	55,739,127	88,253,418	91,941,372	18,983,055	29,111,410	29,897,587	28,875,314	73,696,504	54,175,698
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	6,145,077	14,206,980	14,954,797	1,139,685	1,053,361	1,140,402	86,093	40,938	40,938
TRANSFER TO CONST. OFFICERS	17,479,463	21,987,328	24,831,951	32,551,318	37,076,906	37,881,723			
TOTAL EXPENDITURES & USES	79,363,667	124,447,726	131,728,120	52,674,058	67,241,677	68,919,712	28,961,407	73,737,442	54,216,636
ESTIMATED ENDING BALANCE*	32,103,080	14,411,124	38,599,131	18,632,337	1,862,185	2,616,357	9,611,063	9,088,534	19,466,200
TOTAL EXPENDITURES, USES	111,466,746	138,858,850	170,327,251	71,306,395	69,103,862	71,536,069	38,572,469	82,825,976	73,682,836

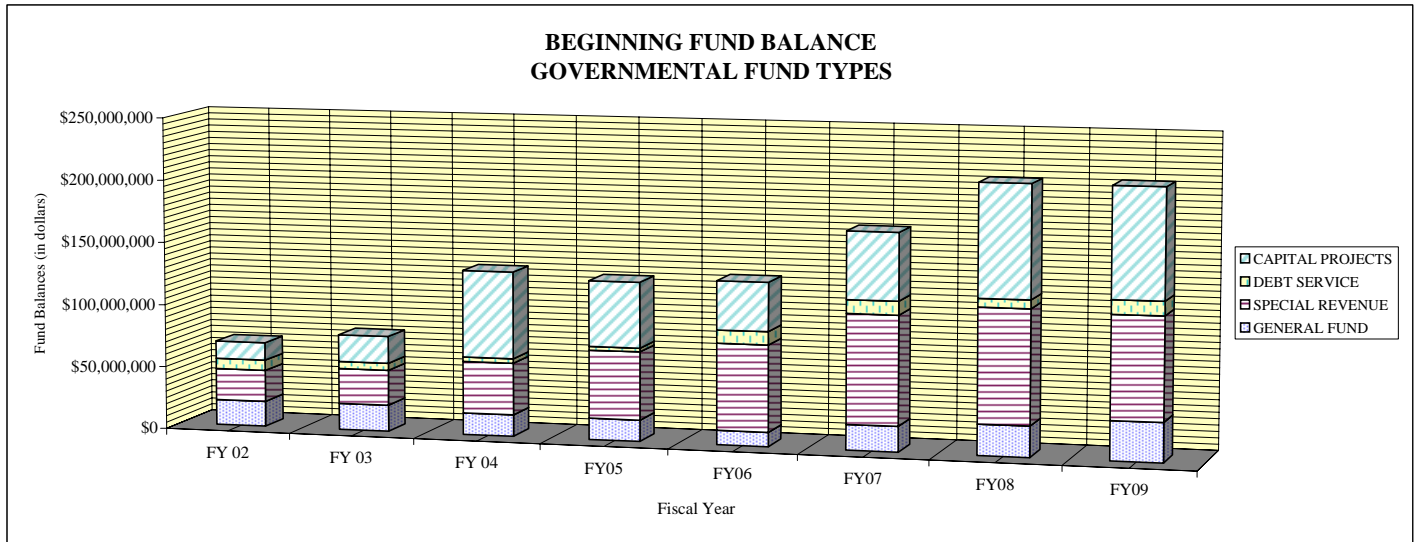
*The estimated ending fund balance includes money in budgeted in reserves. We expect that a portion of the money budgeted for other expense items will not be spent during the year.

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

	MOSQUITO CONTROL			ENTERPRISE & OTHER NON-MAJOR FUNDS			TOTAL ALL FUNDS		
	FY 2006 Actual	FY 2007 Adopted Budget	FY 2008 Adopted Budget	FY 2006 Actual	FY 2007 Adopted Budget	FY 2008 Adopted Budget	FY 2006 Actual	FY 2007 Adopted Budget	FY 2008 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	1,025,262	1,358,891	2,801,009	123,039,110	107,456,425	149,134,226	166,920,178	167,894,355	237,078,988
TAXES	4,560,155	5,245,855	5,112,960	25,794,009	31,666,450	30,472,538	159,043,613	205,693,004	202,532,624
LICENSES & PERMITS				2,990,977	3,389,500	2,981,000	3,080,418	3,480,000	3,071,500
INTERGOVERNMENTAL REVENUES	3,601,943	827,103	161,500	23,267,253	44,615,838	47,129,319	50,231,330	90,261,490	90,295,688
CHARGES FOR SERVICES				41,917,121	42,842,640	50,376,859	46,317,061	48,557,590	55,989,814
FINES AND FORFEITS				922,903	1,070,140	966,018	1,313,839	1,296,140	1,203,083
MISCELLANEOUS REVENUES	550,034	30,000	120,000	18,499,961	17,008,915	17,245,300	32,357,862	27,671,043	28,209,131
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	-117,171			7,121,062	18,876,146	21,763,186	14,931,002	29,822,761	34,816,243
PROCEEDS FROM LOANS/BONDS				11,102,052	13,015,784	47,101,623	11,102,052	13,015,784	47,101,623
INTERNAL SERVICES & OTHER				180,182	155,603	155,426	503,108	155,603	155,426
LESS 5%		-262,293	-261,648		-4,395,177	-4,240,129	0	-14,157,262	-13,888,777
TOTAL EST. REVENUE SOURCES	9,620,223	7,199,556	7,933,821	254,834,630	275,702,264	363,085,366	485,800,463	573,690,508	686,565,343
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	342,080	419,319	411,096	23,939,213	54,004,824	54,907,058	52,454,896	100,600,776	99,288,488
PUBLIC SAFETY				5,174,520	11,373,913	5,396,836	14,645,885	28,344,465	25,958,058
PHYSICAL ENVIRONMENT				28,343,499	58,908,593	48,290,804	31,414,252	64,331,177	53,399,905
TRANSPORTATION				11,512,711	37,551,196	51,127,127	41,037,544	112,066,932	108,454,344
ECONOMIC ENVIRONMENT				1,965,136	2,334,422	1,581,056	5,845,362	10,202,894	9,629,547
HUMAN SERV. & COURT RELATED	6,975,108	5,622,018	5,111,612	1,525,344	9,183,538	8,828,135	16,400,445	29,784,666	27,061,374
CULTURE & RECREATION				17,750,137	34,348,780	27,729,029	38,412,949	59,304,500	54,761,540
DEBT SERVICE-PRINCIPAL				9,648,203	11,077,029	26,216,981	10,418,924	11,236,081	26,942,350
DEBT SERVICE-INTEREST & FEES				7,103,797	10,604,513	10,251,491	7,246,987	10,617,986	10,370,276
TOTAL EXPENDITURES/EXPENSES	7,317,188	6,041,337	5,522,708	106,962,560	229,386,808	234,328,517	217,877,243	426,489,477	415,865,882
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	117,173			15,603,294	12,596,826	20,546,721	23,091,321	27,898,105	36,682,858
TRANSFER TO CONST. OFFICERS				0			50,030,781	59,064,234	62,713,674
TOTAL EXPENDITURES & USES	7,434,361	6,041,337	5,522,708	122,565,854	241,983,634	254,875,238	290,999,345	513,451,816	515,262,414
ESTIMATED ENDING BALANCE*	2,185,863	1,158,219	2,411,113	132,268,777	33,718,630	108,210,128	194,801,118	60,238,692	171,302,929
TOTAL EXPENDITURES, USES	9,620,223	7,199,556	7,933,821	254,834,630	275,702,264	363,085,366	485,800,463	573,690,508	686,565,343

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

BEGINNING FUND BALANCE - GOVERNMENTAL FUND TYPES



	FY 02 ACTUAL	FY 03 ACTUAL	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 ACTUAL	FY 08 PROJECTED	FY 09 PROJECTED
GOVERNMENTAL FUNDS								
GENERAL FUND	\$20,188,732	\$20,910,945	\$17,221,958	\$17,033,027	\$11,412,211	\$20,244,317	\$24,571,296	\$31,461,272
SPECIAL REVENUE	25,045,666	28,196,978	41,381,748	54,296,946	69,007,667	87,168,381	91,274,571	82,279,591
DEBT SERVICE	8,432,250	5,693,247	3,624,868	3,010,746	10,538,490	10,829,770	6,827,975	11,345,272
CAPITAL PROJECTS	<u>14,020,844</u>	<u>21,510,617</u>	<u>69,147,480</u>	<u>52,191,845</u>	<u>38,869,562</u>	<u>53,771,694</u>	<u>90,162,092</u>	<u>87,974,363</u>
TOTAL	\$67,687,492	\$76,311,787	\$131,376,054	\$126,532,564	\$129,827,930	\$172,014,162	\$212,835,934	\$213,060,498

General Fund

The balances in the General Fund have remained relatively stable from fiscal year 2002 through 2005, by fluctuating between \$17.0 million to \$20.9 million. In fiscal year 2006, the General Fund Balance experienced a reduction of \$5,620,816 (-33.00%) from \$17,033,027 to \$11,412,211, due to expenditures related to the hurricanes of 2004 and 2005. Fiscal year 2007 experienced an increase of \$8,832,106 (77.39%) to \$20,244,317, with projected fiscal years 2008 and 2009 are expected to keep in pace with an yearly increase rate of approximately 25%. The General Fund balance for fiscal year 2008 is projected to grow by \$4,326,979 (21.37%) to \$24,571,296. And the General Fund balance for fiscal year 2008 is projected to increase by \$6,889,976 (28.04%) to \$31,461,272.

Special Revenue Funds

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

Fiscal year 2002 began the upward trend for the special revenue fund balances through 2007 by increasing a total of 248.04% from \$25,045,666 to \$87,168,381. The special revenue fund balances increased by 12.58% in 2003; 46.76% in 2004; 31.21% in 2005; 27.09% in 2006; and 26.32% in 2007. The fiscal year 2008 special revenue fund balances is projected to rise by 4.71% to \$91,274,571. The increase trend is expected to reverse itself by fiscal year 2009, with the projected fund balances declining -9.85% to \$82,279,591.

Debt Service Funds

Debt Service balances are comprised primarily of required debt service reserves. Some of the County's major debt service obligations since fiscal year 2003 are: Refunding 1994 Sales Tax Revenue Bond, Parks MSTU Line of Credit, the Half-Cents Sales Tax Refunding Bond, the State Revenue Sharing Bond, the North County Utilities Improvement Revenue Notes, and the 800 MHz Radio System Refunding Revenue Bond.

In fiscal years 2002 through 2005, there was a steady decline in the amount of debt service, with the debt service fund balance dropping by a total of -64.29% from \$8,432,250 to \$3,010,746. The decline trend reversed itself in fiscal year 2006 when debt service dramatically increased by 250.03% to \$10,538,490, due to the County starting two MSBU projects, Sunland Gardens and Greenacres, with a combined total of \$538,000. The increase trend continued in fiscal year 2007 with an increase of 2.76% to \$10,829,770 from the County adding a Transportation Revenue Bond of \$29,685,000, while drawing down \$3.3 million on a new \$16 million line of credit for the Indian River Estates MSBU, and drawing down \$5,245,000 on a \$10 million capital improvement note. The County also paid down \$1,593,616 for an old line of credit on the Indian River Estates MSBU and \$300,000 for Becker Road MSBU. The trend shifts direction in fiscal year 2008 with a projected decrease of -36.95% to \$6,827,975. The 2009 debt service fund balance is projected to sharply increase by \$4,517,297 (66.16%) to \$11,345,272 due to the estimated pay down of \$16 million line of credit for the Indian River Estates MSBU Special Assessment Bonds.

Capital Project Funds

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

From fiscal year 2002 to 2004, the capital projects fund balance increased by 393.18% from \$14,020,844, to \$69,147,480. The fund balance for fiscal year 2005 declined by \$16,955,635 (-24.52%) to \$52,191,845, and continued in 2006 by dropping \$13,322,283 (-25.53%) to \$38,869,562. In fiscal year 2007, the decline trend is projected to reverse itself with a sharp increase of \$14,902,132 (38.34%) to \$53,771,694. A large component of this increase is due to the construction of two capital projects: the \$11.7 million Special Needs Shelter and the \$3.8 million Courthouse Building Renovation - Phase II. In fiscal year 2008, the capital project fund balance is projected to dramatically shoot up by \$36,390,398 (67.68%) to \$90,162,092 due to planned capital projects utilizing the \$30 million in Transportation Bonds and the \$16 million for Indian River Estates MSBU Special Assessment Bonds.

Estimated Changes in Fund Balance

Fund	Fund Name	9/30/2006			9/30/2007			9/30/2008
		Beginning Fund Bal	Revenues/ Sources	Expenses/ Uses	Ending Fund Bal	Revenues/ Sources	Expenses/ Uses	Ending Fund Bal
GENERAL FUND								
001	GENERAL FUND	\$20,244,317	\$150,629,413	\$146,302,434	\$24,571,296	\$132,634,253	\$125,744,277	\$31,461,272
	Subtotal	\$20,244,317	\$116,250,111	\$146,302,434	\$24,571,296	\$132,634,253	\$125,744,277	\$31,461,272
SPECIAL REVENUE FUNDS								
101	TRANSPORTATION TRUST FUND	\$40,833,415	\$20,990,837	\$17,698,204	\$44,126,048	\$17,104,200	\$26,551,176	\$34,679,072
102	UNINCORPORATED SERVICES FUND	\$8,143,272	\$10,194,077	\$8,792,241	\$9,545,108	\$9,899,790	\$10,518,322	\$8,926,576
103	LAW ENFORCEMENT MSTU	\$324,338	\$2,994,741	\$3,319,079	\$0	\$3,319,030	\$3,087,314	\$231,716
104	GRANTS AND DONATIONS FUND	\$363,166	\$68,069	\$116,970	\$314,265	\$339,583	\$328,898	\$324,950
105	LIBRARY SPECIAL GRANTS FUND	\$59,313	\$188,401	\$227,714	\$20,000	\$183,862	\$177,230	\$26,632
107	FINE AND FORFEITURE FUND	\$18,666,793	\$65,341,869	\$67,562,253	\$16,446,409	\$63,297,967	\$62,602,284	\$17,142,092
109	DRUG ABUSE FUND	\$53,033	\$60,500	\$58,170	\$55,363	\$33,284	\$35,087	\$53,560
111	RIVER PARK I FUND	\$22,887	\$39,762	\$44,649	\$18,000	\$35,512	\$37,783	\$15,729
112	RIVER PARK II FUND	\$4,544	\$8,593	\$10,337	\$2,800	\$7,676	\$8,570	\$1,906
113	HARMONY HEIGHTS 3 FUND	\$2,020	\$4,088	\$4,808	\$1,300	\$3,836	\$4,298	\$838
114	HARMONY HEIGHTS 4 FUND	\$4,505	\$7,382	\$9,087	\$2,800	\$6,731	\$7,580	\$1,951
115	SHERATON PLAZA FUND	\$6,215	\$8,178	\$9,593	\$4,800	\$7,243	\$7,864	\$4,179
116	SUNLAND GARDENS FUND	\$4,177	\$9,759	\$10,436	\$3,500	\$9,183	\$8,632	\$4,051
117	SUNRISE PARK FUND	\$1,140	\$3,295	\$3,235	\$1,200	\$3,016	\$2,756	\$1,460
118	PARADISE PARK	\$4,798	\$12,901	\$12,699	\$5,000	\$12,526	\$10,855	\$6,671
119	HOLIDAY PINES FUND	\$5,118	\$14,462	\$14,980	\$4,600	\$12,891	\$12,966	\$4,525
120	THE GROVE FUND	\$1,143	\$4,018	\$3,661	\$1,500	\$3,598	\$3,178	\$1,920
121	BLAKELY SUBDIVISION FUND	\$514	\$2,601	\$2,415	\$700	\$2,356	\$1,902	\$1,154
122	INDIAN RIVER ESTATES FUND	\$4,874	\$16,475	\$17,149	\$4,200	\$15,298	\$14,540	\$4,958
123	QUEENS COVE LIGHTING DISTRICT	\$1,660	\$5,195	\$5,155	\$1,700	\$4,617	\$4,985	\$1,332
126	SOUTHERN OAK ESTATES LIGHTING	\$1,044	\$3,130	\$2,774	\$1,400	\$2,898	\$2,432	\$1,866
127	PINE HOLLOW STREET LIGHTING MSTU	\$3,061	\$4,563	\$5,624	\$2,000	\$3,662	\$4,709	\$953
128	KINGS HWY IND. PARK LIGHTING	\$7,958	\$3,691	\$6,449	\$5,200	\$4,705	\$7,333	\$2,572
129	PARKS MSTU	\$4,502,320	\$6,181,012	\$3,578,061	\$7,105,271	\$5,492,567	\$5,716,678	\$6,881,160
130	SLC PUBLIC TRANSIT MSTU	\$198,950	\$2,252,598	\$1,927,863	\$523,685	\$1,779,719	\$1,829,031	\$474,373
136	MONTE CARLO LIGHTING MSTU #4	\$12,714	\$22,929	\$23,443	\$12,200	\$22,253	\$20,322	\$14,131
138	PALM LAKE GARDENS MSTU FUND	\$994	\$5,434	\$3,828	\$2,600	\$4,913	\$3,956	\$3,557
139	PALM GROVE FUND	\$4,863	\$12,385	\$12,548	\$4,700	\$11,102	\$10,729	\$5,073
140	PORT AND AIRPORT	\$4,429,131	\$6,463,794	\$5,609,246	\$5,283,679	\$6,390,206	\$6,835,952	\$4,837,933
142	PORT MSBU DEVELOPMENT FUND	\$76,579	\$26,149	\$66,232	\$36,496	\$25,699	\$29,291	\$32,904
145	MOSQUITO CONTROL FUNDS	\$2,269,364	\$5,702,110	\$5,170,465	\$2,801,009	\$4,948,509	\$4,814,184	\$2,935,334
146	MOSQUITO CONTROL STATE FUNDS	\$0	\$31,716	\$31,716	\$0	\$38,709	\$36,881	\$1,828
150	IMPACT FEE COLLECTIONS	\$0	\$263,451	\$263,451	\$0	\$266,168	\$90,274	\$175,894
160	RAD	\$39,688	\$239,006	\$255,367	\$23,327	\$300,257	\$287,876	\$35,708
162	TOURISM DEV - 5TH CENT	\$111,247	\$202,501	\$313,748	\$0	\$172,728	\$145,087	\$27,641
170	COURT FACILITIES	\$1,433,929	\$641,824	\$79,508	\$1,996,245	\$653,134	\$631,936	\$2,017,443
171	COURT FACILITIES FUND	\$158,891	\$7,949	\$17,012	\$149,828	\$0	\$0	\$149,828
181	HOUSING AUTHORITY	\$33,263	\$1,648	\$961	\$33,950	\$1,444	\$8,802	\$26,592
182	ENVIRONMENTAL LANDS	\$71,790	\$3,591	\$6,584	\$68,797	\$0	\$0	\$68,797
183	COURT ADMINISTRATOR	\$1,707,734	\$1,085,367	\$1,097,418	\$1,695,683	\$1,350,632	\$1,009,143	\$2,037,172
184	EROSION DISTRICT	\$1,959,074	\$3,355,116	\$4,883,959	\$430,231	\$2,948,800	\$2,887,303	\$491,728
185	SHIP	\$1,062,942	\$378,078	\$1,026,471	\$414,549	\$313,240	\$294,077	\$433,712
187	BOATING IMPROVEMENTS PROJECTS	\$463,470	\$118,491	\$564,961	\$17,000	\$109,316	\$50,000	\$76,316
188	BLUEFIELD RANCH IMPROVEMENTS	\$112,450	\$5,626	\$10,648	\$107,428	\$4,376	\$0	\$111,804
189	FHFC HURRICANE HOUSING REC.	\$0	\$0	\$0	\$0	\$1,938,763	\$1,613,588	\$325,175
	Subtotal	\$87,168,381	\$126,987,362	\$122,881,172	\$91,274,571	\$119,147,236	\$129,755,804	\$82,279,591

Estimated Changes in Fund Balance

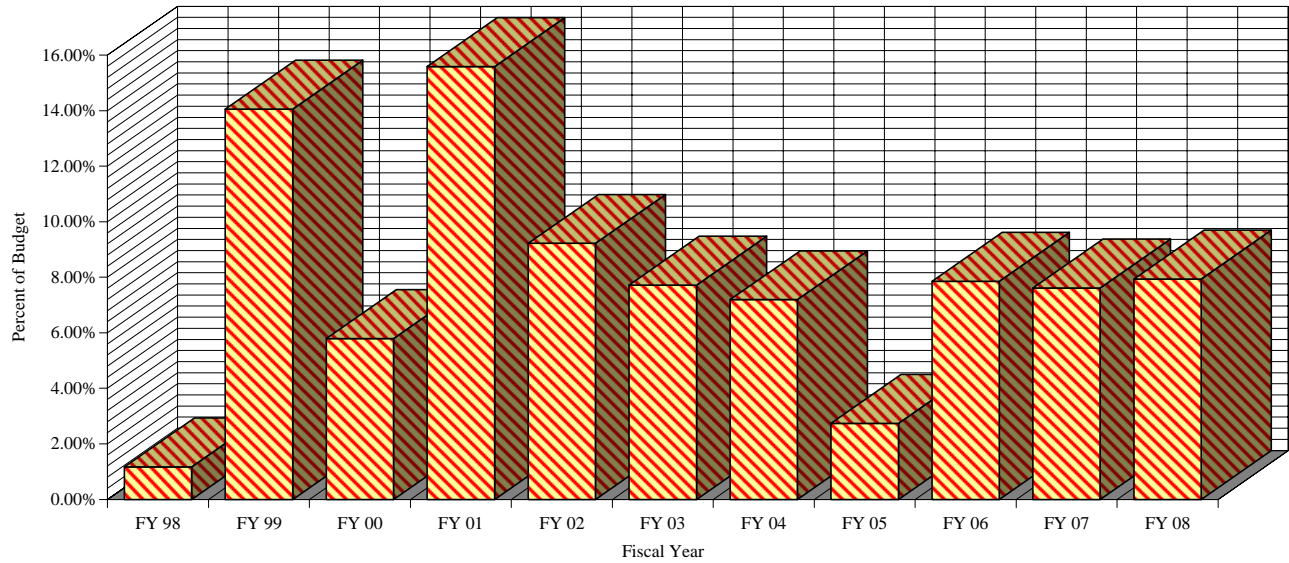
Fund	Fund Name	9/30/2006			9/30/2007			9/30/2008
		Beginning Fund Bal	Revenues/Sources	Expenses/Uses	Ending Fund Bal	Revenues/Sources	Expenses/Uses	Ending Fund Bal
DEBT SERVICE FUNDS								
201	S. COUNTY REGIONAL STADIUM	\$0	\$50,234	\$50,234	\$0	\$54,272	\$54,052	\$220
204	COMMUNICATION SYSTEM I & S FUND	\$1,495,410	\$929,088	\$1,852,517	\$571,981	\$967,790	\$1,133,591	\$406,180
205	BEACH BOND I & S FUND	\$0	\$1,436	\$1,436	\$0	\$0	\$0	\$0
210	IMPACT FEES I&S	\$0	\$267,770	\$267,770	\$0	\$264,145	\$260,642	\$3,503
215	5YR BUILDING BOND I & S FUND	\$5,479,617	\$10,545,970	\$11,476,198	\$4,549,389	\$11,371,052	\$11,408,119	\$4,512,322
216	COUNTY CAPITAL I&S	\$17,234	\$198,986	\$216,220	\$0	\$936,937	\$272,348	\$664,589
217	STATE REV SHARING BONDS I&S	\$1,312,511	\$4,260,244	\$5,572,755	\$0	\$4,436,238	\$3,284,142	\$1,152,096
218	TRANSPORTATION - I&S	\$0	\$490,245	\$490,245	\$0	\$2,636,391	\$753,222	\$1,883,169
234	DRIFTWOOD MANOR I&S FUND	\$1,909	\$95	\$2,004	\$0	\$0	\$0	\$0
235	BECKER ROAD I&S FUND	\$323,218	\$1,396	\$324,614	\$0	\$0	\$0	\$0
242	PORT I&S FUND	\$354,028	\$426,145	\$349,033	\$431,140	\$375,612	\$302,054	\$504,698
250	CAPITAL PROJECTS I&S	\$3,315	\$4,865	\$8,180	\$0	\$14,643,348	\$14,602,113	\$41,235
262	TOURISM DVE 4TH CENT I & S FUND	\$647,079	\$1,159,561	\$1,338,473	\$468,167	\$1,168,054	\$756,790	\$879,431
282	ENVIRONMENTAL LAND I & S FUND	\$1,172,504	\$2,088,714	\$2,479,888	\$781,330	\$2,043,750	\$1,557,010	\$1,268,070
295	RIVER BRANCH I & S FUND	\$22,945	\$14,826	\$11,803	\$25,968	\$16,554	\$12,763	\$29,759
	Subtotal	\$10,829,770	\$20,439,575	\$24,441,370	\$6,827,975	\$38,914,143	\$34,396,846	\$11,345,272
CAPITAL PROJECTS FUNDS								
301	S. COUNTY REGIONAL STADIUM	\$15,660	\$640	\$12,035	\$4,265	\$0	\$0	\$4,265
305	BEACH BOND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	IMPACT FEE FUNDS	\$17,377,880	\$4,718,967	\$6,780,948	\$15,315,899	\$5,473,869	\$5,330,418	\$15,459,350
315	COUNTY BUILDING BOND FUND	\$4,416,980	\$1,230,862	\$1,528,092	\$4,119,750	\$239,616	\$486,817	\$3,872,549
316	COUNTY & TRANSP. CAPITAL	\$14,516,118	\$15,283,998	\$4,367,066	\$25,433,050	\$12,757,646	\$12,955,900	\$25,234,796
317	CTY CAPITAL - ST REV SHARING BOND	\$10,982,785	\$494,745	\$2,646,918	\$8,830,612	\$247,180	\$1,156,335	\$7,921,457
318	CTY CAPITAL - TRANSPORTATION	\$0	\$30,261,575	\$1,667,192	\$28,594,383	\$806,823	\$1,872,957	\$27,528,249
330	LAKEWOOD PARK FUND	\$8,152	\$409	\$8,561	\$0	\$0	\$0	\$0
342	PORT DEVELOPMENT CAPITAL FUND	\$232,861	\$11,649	\$21,360	\$223,150	\$0	\$0	\$223,150
362	SPORTS COMPLEX IMPROV FUND	\$96,151	\$102,291	\$113,421	\$85,021	\$558,708	\$300,217	\$343,512
370	MSBU IN-HOUSE FINANCING PROJECTS	\$657,424	\$611,259	\$428,931	\$839,752	\$108,265	\$144,852	\$803,165
382	ENVIRONMENTAL LAND CAPITAL	\$4,644,530	\$525,293	\$260,698	\$4,909,125	\$1,046,175	\$1,102,833	\$4,852,467
390	MSBU INTERIM FINANCING PROJECTS	\$635,737	\$6,917,369	\$5,997,966	\$1,555,140	\$4,142,431	\$4,168,188	\$1,529,383
396	LENNARD ROAD 1 ROADWAY CAPITAL	\$120,800	\$36,016	\$924	\$155,892	\$6,564	\$46,852	\$115,604
397	LENNARD ROAD 2 WATER CAPITAL	\$33,160	\$28,040	\$210	\$60,990	\$1,705	\$7,947	\$54,748
398	LENNARD ROAD 3 SEWER CAPITAL	\$33,456	\$1,820	\$213	\$35,063	\$1,751	\$5,146	\$31,668
	Subtotal	\$53,771,694	\$60,224,933	\$23,834,535	\$90,162,092	\$25,390,733	\$27,578,462	\$87,974,363
	Total	\$172,014,162	\$323,901,981	\$317,459,511	\$212,835,934	\$316,086,365	\$317,475,389	\$213,060,498

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. Increase in the General Fund reflects increase build up of reserves for natural disasters.
2. Decrease in the Transportation Trust Fund reflects timing of capital projects and increases in maintenance costs.
3. Becker Road Fund was closed in FY 07
4. Changes in the Capital Projects Funds reflects timing of capital projects.

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



BUDGETS

FISCAL YEAR	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08
GENERAL FUND	\$32,053,391	\$37,860,802	\$44,166,478	\$47,674,792	\$59,143,687	\$61,384,019	\$74,398,085	\$86,508,364	\$98,495,344	\$125,568,439	\$146,351,328
F & F FUND	42,580,522	46,449,736	46,883,236	46,561,751	48,373,203	51,085,172	42,788,017	48,684,712	59,923,233	63,336,219	63,840,048
TOTAL	\$74,633,913	\$84,310,538	\$91,049,714	\$94,236,543	\$107,516,890	\$112,469,191	\$117,186,102	\$135,193,076	\$158,418,577	\$188,904,658	\$210,191,376

RESERVES

GENERAL FUND	\$3,218,619	\$6,148,396	\$7,706,684	\$13,335,539	\$9,588,604	\$8,676,329	\$8,405,990	\$892,050	\$5,183,826	\$14,376,342	\$16,401,384
F & F FUND	1,325,919	5,700,629	1,186,600	1,358,159	327,308	1,375	24,016	2,816,001	7,254,633	13,932	273,419
COMBINED	4,544,538	11,849,025	8,893,284	14,693,698	9,915,912	8,677,704	8,430,006	3,708,051	12,438,459	14,390,274	16,674,803
FPL EARMARK	3,669,166	0	3,621,437	0	0	0	0	0	0	0	0
TOTAL	\$875,372	\$11,849,025	\$5,271,847	\$14,693,698	\$9,915,912	\$8,677,704	\$8,430,006	\$3,708,051	\$12,438,459	\$14,390,274	\$16,674,803

FISCAL YEAR	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08
RESERVE %	1.17%	14.05%	5.79%	15.59%	9.22%	7.72%	7.19%	2.74%	7.85%	7.62%	7.93%

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

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

For 1998 and 2000 fiscal years, the reserve levels are net of the amounts set aside (restricted) to offset the potential non-payment of contested taxes by Florida Power and Light. Upon settling the dispute with FP&L and at the Board's direction, staff established acceptable reserve levels in fiscal years 1999 and 2001.

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

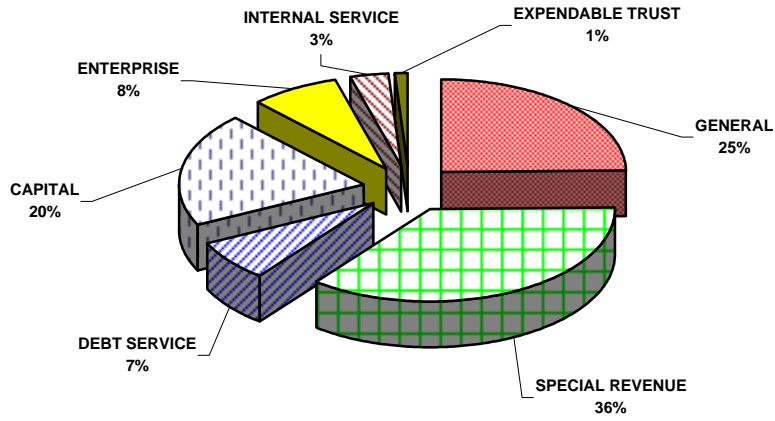
Due to the large volume of hurricane related expenditures in fiscal year 2005, there was a polarized shift between the two funds that caused the General Fund's reserve to sharply decrease by \$7,513,940 (-89.39%), while the Fine & Forfeiture Fund's reserve to radically increase by 11,625.52% from \$24,016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

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

In fiscal year 2007, the General Fund's reserve increased by \$9,192,516 (177.33%) because of the County's plan to continue rebuilding reserves. The Fine & Forfeiture Fund's reserve decreased by \$7,240,701 (99.10%) from \$7,254,633 to \$13,932 due to fiscal year 2006 experiencing an excess of non-recurring funds that were placed into reserves. Even though a second polarized shift occurs between the two funds, the total of Combined Reserves resulted in a 15.69% increase from \$12,438,459 to \$14,390,274, with the reserve as a percent of budget "Reserve %" listed in the chart above, shows a decline of .23% from fiscal years 2006 to 2007.

As part of the County's Hurricane Financial Recovery Plan for fiscal year 2008, the total Combined Reserves is projected to increase by \$2,284,529 (15.88%) to \$16,674,803.

TOTAL BUDGET BY FUND TYPE



ALL FUNDS:

GENERAL	170,327,251
SPECIAL REVENUE	244,633,320
DEBT SERVICE	50,634,051
CAPITAL	137,757,996
ENTERPRISE	53,462,015
INTERNAL SERVICE	21,654,508
EXPENDABLE TRUST	<u>8,096,202</u>

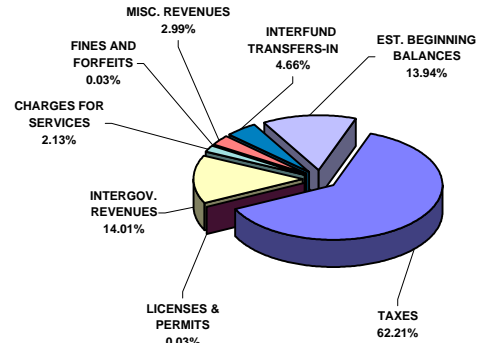
TOTAL	<u>686,565,343</u>
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GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

GENERAL FUND REVENUES BY SOURCE

TAXES	109,645,451
LICENSES & PERMITS	60,500
INTERGOV. REVENUES	24,701,789
CHARGES FOR SERVICES	3,746,124
FINES AND FORFEITS	47,000
MISC. REVENUES	5,278,769
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	8,211,559
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-5,935,237
EST. BEGINNING BALANCES	24,571,296
TOTAL	170,327,251

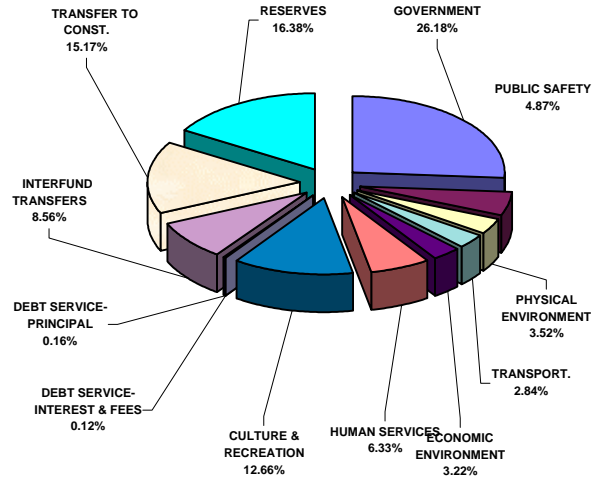
GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	44,586,280
PUBLIC SAFETY	8,291,133
PHYSICAL ENVIRONMENT	5,997,410
TRANSPORT.	4,844,032
ECONOMIC ENVIRONMENT	5,480,671
HUMAN SERVICES	10,776,704
CULTURE & RECREATION	21,566,721
DEBT SERVICE-PRINCIPAL	278,078
DEBT SERVICE-INTEREST & FEES	198,802
OTHER FINANCING USES	
INTERFUND TRANSFERS	14,578,151
TRANSFER TO CONST.	25,831,951
RESERVES	27,897,318
TOTAL	170,327,251

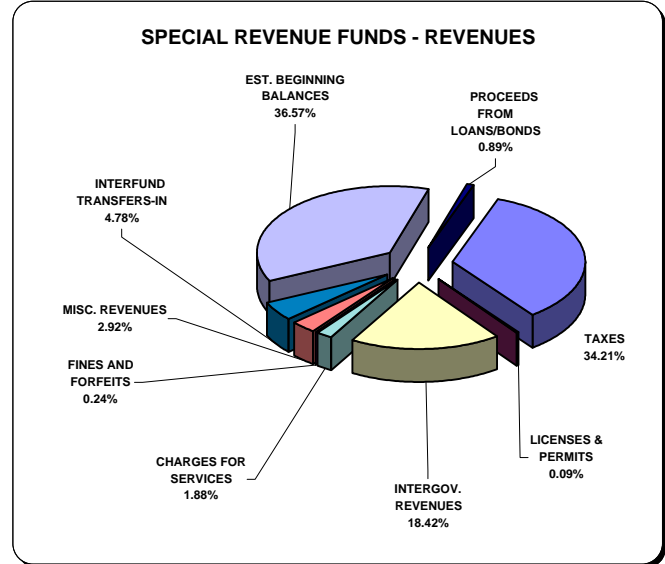
GENERAL FUND EXPENDITURES



SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

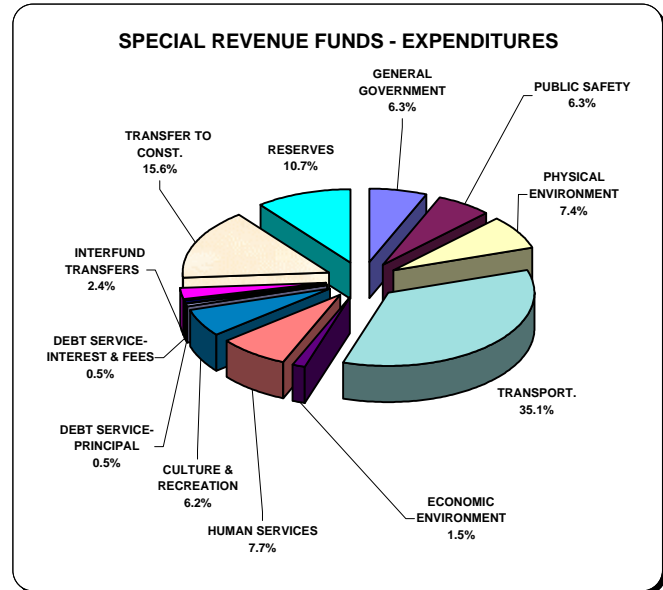
SPECIAL REVENUE FUNDS REVENUES BY SOURCE

TAXES	85,396,171
LICENSES & PERMITS	232,000
INTERGOV. REVENUES	45,969,042
CHARGES FOR SERVICES	4,680,946
FINES AND FORFEITS	590,738
MISC. REVENUES	7,298,566
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	11,936,704
PROCEEDS FROM LOANS/BONDS	2,222,577
INTERNAL SERVICES	0
LESS 5%	-4,967,995
EST. BEGINNING BALANCES	91,274,571
TOTAL	244,633,320



SPECIAL REVENUE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	15,300,437
PUBLIC SAFETY	15,328,179
PHYSICAL ENVIRONMENT	18,148,086
TRANSPORT.	85,808,729
ECONOMIC ENVIRONMENT	3,675,535
HUMAN SERVICES	18,782,858
CULTURE & RECREATION	15,145,630
DEBT SERVICE-PRINCIPAL	1,214,151
DEBT SERVICE-INTEREST & FEES	1,252,559
OTHER FINANCING USES	
INTERFUND TRANSFERS	5,811,584
TRANSFER TO CONST.	38,081,723
RESERVES	26,083,849
TOTAL	244,633,320

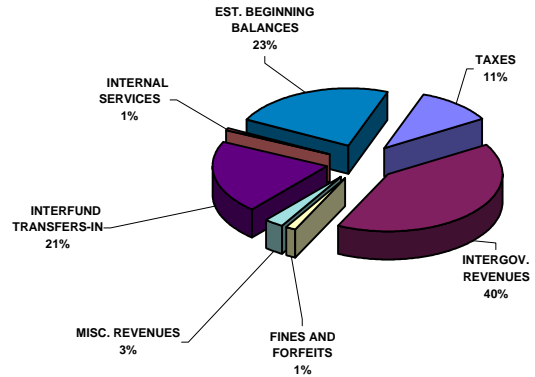


DEBT SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

DEBT SERVICE FUNDS REVENUES BY SOURCE

TAXES	3,235,942
LICENSES & PERMITS	0
INTERGOV. REVENUES	12,079,572
CHARGES FOR SERVICES	0
FINES AND FORFEITS	414,145
MISC. REVENUES	853,329
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	6,137,136
PROCEEDS FROM LOANS/BONDS	21,848,908
INTERNAL SERVICES	155,426
LESS 5%	-918,382
EST. BEGINNING BALANCES	6,827,975
TOTAL	50,634,051

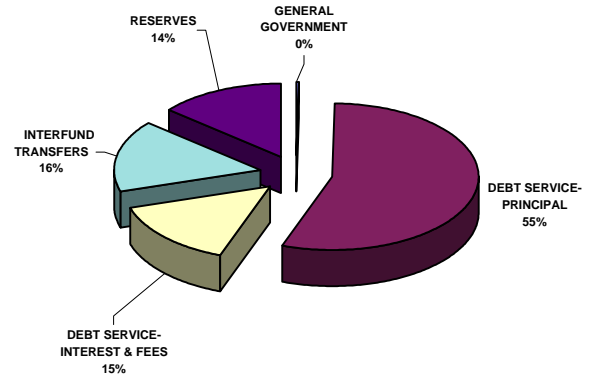
DEBT SERVICE FUNDS - REVENUES



DEBT SERVICE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	140,711
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORT.	27,207
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	0
DEBT SERVICE-PRINCIPAL	28,030,751
DEBT SERVICE-INTEREST & FEES	7,351,622
OTHER FINANCING USES	
INTERFUND TRANSFERS	8,084,559
TRANSFER TO CONSTITUTIONAL OFFICERS	-
RESERVES	6,999,201
TOTAL	50,634,051

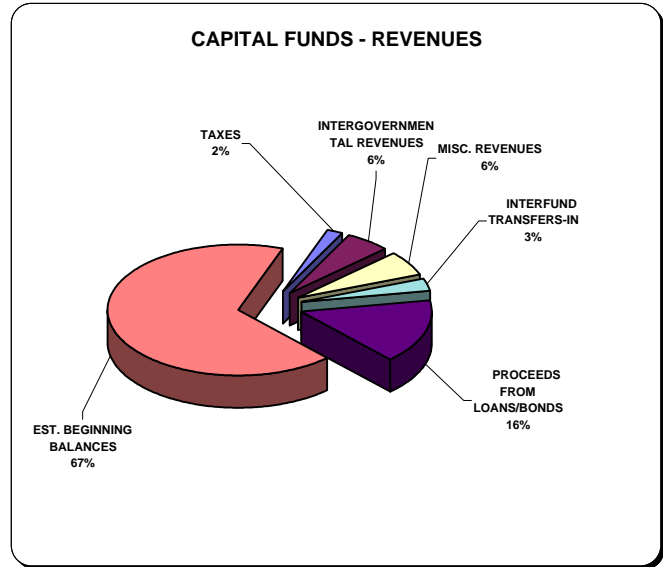
DEBT SERVICE FUNDS - EXPENDITURES



CAPITAL FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

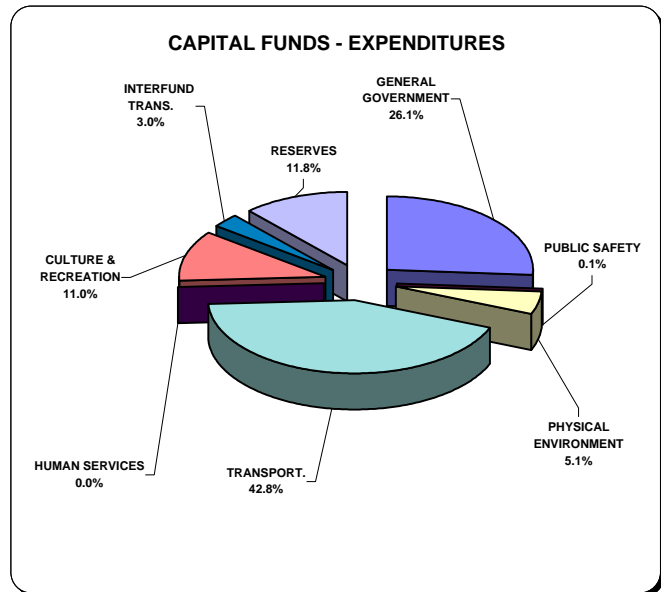
CAPITAL FUNDS REVENUES BY SOURCE

TAXES	2,622,052
LICENSES & PERMITS	0
INTERGOVERNMENTAL REVENUES	7,524,085
CHARGES FOR SERVICES	4,464,385
FINES AND FORFEITS	0
MISC. REVENUES	8,113,691
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	4,182,000
PROCEEDS FROM LOANS/BONDS	21,103,355
INTERNAL SERVICES	0
LESS 5%	-413,664
EST. BEGINNING BALANCES	90,162,092
TOTAL	137,757,996



CAPITAL FUNDS EXPENDITURES BY FUNCTION

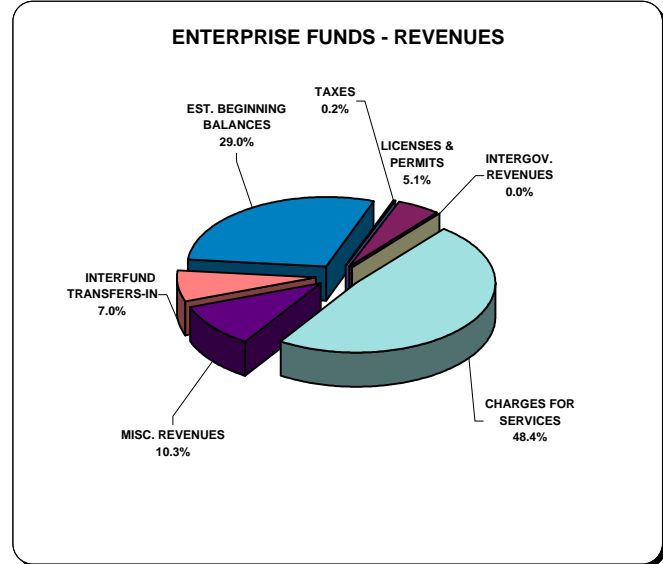
GENERAL GOVERNMENT	35,734,435
PUBLIC SAFETY	158,028
PHYSICAL ENVIRONMENT	6,940,441
TRANSPORT.	58,743,025
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	58,646
CULTURE & RECREATION	15,103,327
DEBT SERVICE-PRINCIPAL	29,663
DEBT SERVICE-INTEREST & FEES	638,101
OTHER FINANCING USES	
INTERFUND TRANS.	4,177,392
TRANSFER TO CONST.	-
RESERVES	16,174,938
TOTAL	137,757,996



ENTERPRISE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

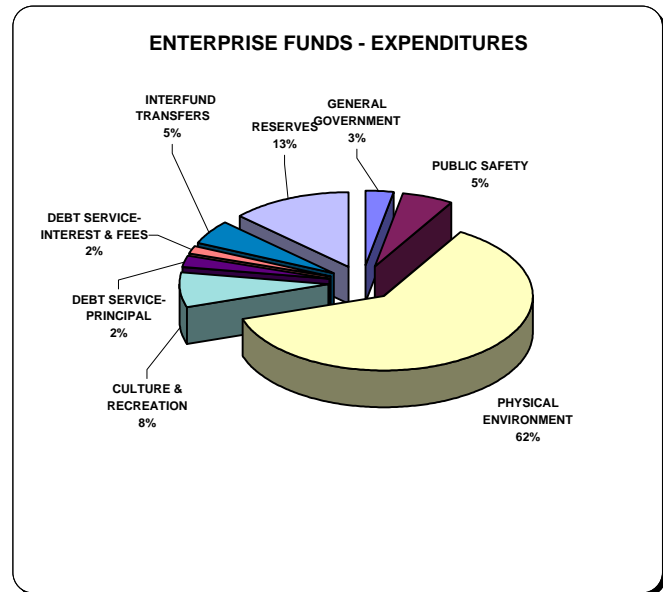
ENTERPRISE FUNDS REVENUES BY SOURCE

TAXES	103,000
LICENSES & PERMITS	2,679,000
INTERGOV. REVENUES	21,200
CHARGES FOR SERVICES	25,595,527
FINES AND FORFEITS	1,200
MISC. REVENUES	5,441,382
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	3,708,759
PROCEEDS FROM LOANS/BONDS	1,900,000
INTERNAL SERVICES	0
LESS 5%	-1,329,415
EST. BEGINNING BALANCES	15,341,362
TOTAL	53,462,015



ENTERPRISE FUNDS EXPENDITURES BY FUNCTION

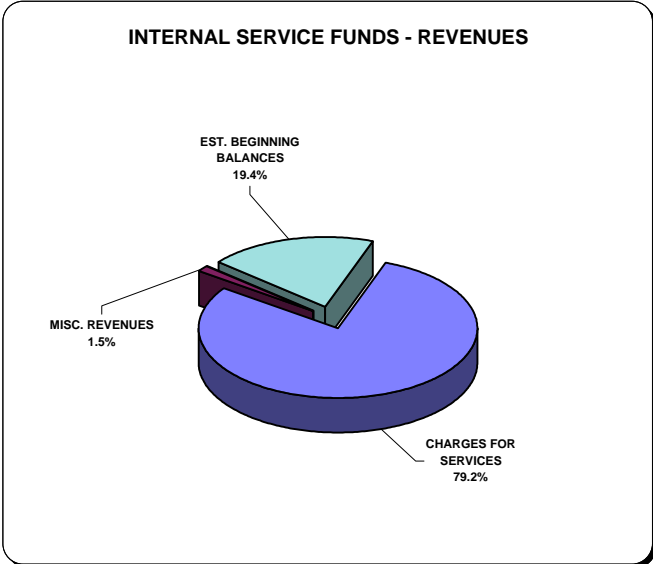
GENERAL GOVERNMENT	1,647,119
PUBLIC SAFETY	2,932,733
PHYSICAL ENVIRONMENT	32,864,027
TRANSPORTATION	0
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	4,059,694
DEBT SERVICE-PRINCIPAL	1,205,000
DEBT SERVICE-INTEREST & FEES	1,018,987
OTHER FINANCING USES	
INTERFUND TRANSFERS	2,825,956
TRANSFER TO CONST.	-
RESERVES	6,908,499
TOTAL	53,462,015



INTERNAL SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

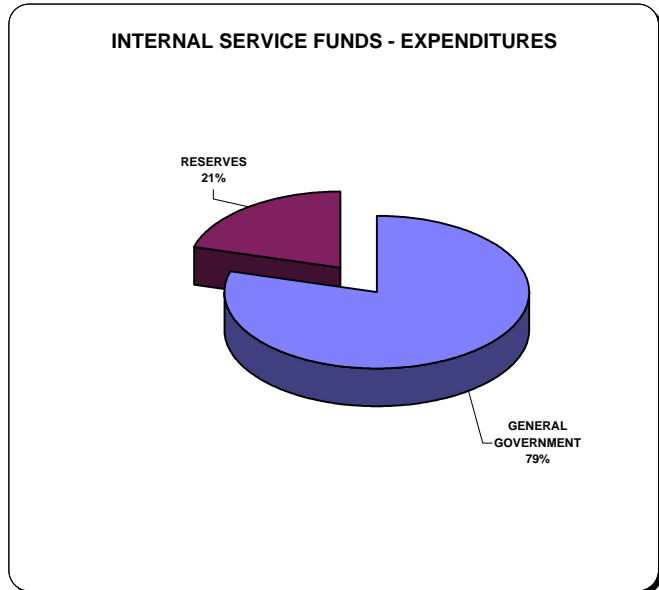
INTERNAL SERVICE FUNDS REVENUES BY SOURCE

TAXES	0
LICENSES & PERMITS	0
INTERGOV. REVENUES	0
CHARGES FOR SERVICES	17,289,189
FINES AND FORFEITS	0
MISC. REVENUES	323,514
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	0
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
<hr/>	
LESS 5%	-185,235
EST. BEGINNING BALANCES	4,227,040
TOTAL	21,654,508



INTERNAL SERVICE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	17,188,303
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORTATION	0
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	0
DEBT SERVICE-PRINCIPAL	0
DEBT SERVICE-INTEREST & FEES	-
<hr/>	
OTHER FINANCING USES	
INTERFUND TRANSFERS	0
TRANSFER TO CONST.	-
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RESERVES	4,466,205
TOTAL	21,654,508

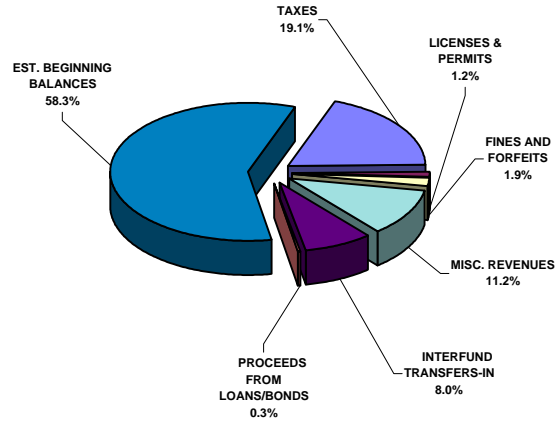


EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

EXPENDABLE TRUST FUNDS REVENUES BY SOURCE

TAXES	1,530,008
LICENSES & PERMITS	100,000
INTERGOV. REVENUES	0
CHARGES FOR SERVICES	213,643
FINES AND FORFEITS	150,000
MISC. REVENUES	899,880
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	640,085
PROCEEDS FROM LOANS/BONDS	26,783
INTERNAL SERVICES	0
LESS 5%	-138,849
EST. BEGINNING BALANCES	4,674,652
TOTAL	8,096,202

EXPENDABLE TRUST FUNDS - REVENUES



EXPENDABLE TRUST FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	257,497
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORT.	10,875
ECONOMIC ENVIRONMENT	428,812
HUMAN SERVICES	67,350
CULTURE & RECREATION	1,232,437
DEBT SERVICE-PRINCIPAL	131,427
DEBT SERVICE-INTEREST & FEES	660,827
OTHER FINANCING USES	
INTERFUND TRANSFERS	1,192,446
TRANSFER TO CONST.	-
RESERVES	4,114,531
TOTAL	8,096,202

EXPENDABLE TRUST FUNDS - EXPENDITURES

