

GRANTS LISTING FY 2008

DEPT	FUND #	PROJECT DESCRIPTION	GRANT AWARD + INTEREST			EXPENSES THROUGH FY06	YTD FY07 EXPENSES	FY08 GRANT BUDGET		
			GRANT FUNDS	LOCAL MATCH	TOTAL PROJECT			GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT
TPO	001176	FTA Section 5303 - Grant FY06	\$214,798	\$6,313	\$221,111	\$0	\$63,131	\$144,305	\$13,675	\$157,980
TPO	001188	Section112/MPO/FHWA Planning FY 08	\$200,000	\$0	\$200,000	\$0	\$0	\$200,000	\$0	\$200,000
TPO	001183	Section 112/MPO/FHWA Planning FY07	\$535,000	\$0	\$535,000	\$0	\$150,000	\$385,000	\$0	\$385,000
TPO	001167	FTA Section 5303 - Grant FY 05	\$62,488	\$6,943	\$69,431	\$0	\$34,090	\$33,993	\$1,348	\$35,341
TPO	001420	Transportation Disadvantaged Planning Grant	\$22,132	\$0	\$22,132	\$0	\$0	\$22,132	\$0	\$22,132
Comm Svcs	001124	Section 5307 FTA USC FY00	\$1,182,015	\$0	\$1,182,015	\$1,092,360	\$75,103	\$14,552	\$0	\$14,552
Comm Svcs	001146	Section 5307 FTA USC FY03	\$1,062,566	\$0	\$1,062,566	\$1,015,957	\$4,277	\$42,332	\$0	\$42,332
Comm Svcs	001156	Section 5307 FTA USC FY04	\$1,096,633	\$0	\$1,096,633	\$869,278	\$47,445	\$179,910	\$0	\$179,910
Comm Svcs	001282	FDOT Transit Marketing Plan	\$125,000	\$125,000	\$250,000	\$121,968	\$99,245	\$14,394	\$14,394	\$28,788
Comm Svcs	001283	FDOT Automatic Vehicle Location System	\$100,000	\$100,000	\$200,000	\$168,462	\$0	\$15,769	\$15,769	\$31,538
Comm Svcs	001164	USDOJ Violence Against Women Grant	\$699,983	\$0	\$699,983	\$334,270	\$150,890	\$214,823	\$0	\$214,823
Comm Svcs	001172	CDBG Grant FY05	\$750,000	\$100,000	\$850,000	\$419,572	\$306,323	\$24,106	\$100,000	\$124,106
Comm Svcs	001178	FTA Buses FY 05/06	\$388,711	\$0	\$388,711	\$375,000	\$0	\$13,711	\$0	\$13,711
Comm Svcs	001180	HUD Shelter Plus Grant	\$454,440	\$0	\$454,440	\$88,140	\$65,258	\$287,295	\$0	\$287,295
Comm Svcs	001404	CDBG Supplemental Disaster Recovery Initiative	\$3,000,000	\$0	\$3,000,000	\$151,757	\$51,986	\$2,796,257	\$0	\$2,796,257
Comm Svcs	001181	FTA Section 5307 Operating & Cap Asst	\$1,213,300	\$338,355	\$1,551,655	\$218,993	\$257,319	\$905,867	\$169,476	\$1,075,343
Comm Svcs	001412	CTD Medicaid Non-Emergency Trips Grant FY07	\$945,666	\$0	\$945,666	\$157,611	\$420,296	\$367,759	\$0	\$367,759
Comm Svcs	001413	Park & Ride	\$164,750	\$0	\$164,750	\$0	\$0	\$164,750	\$0	\$164,750
Comm Svcs	001414	Service Development Grant for Fixed Route	\$40,000	\$0	\$40,000	\$0	\$10,000	\$30,000	\$0	\$30,000
Comm Svcs	001191	FTA-Buses and Infrastructure	\$685,357	\$0	\$685,357	\$0	\$0	\$685,357	\$0	\$685,357
Comm Svcs	001190	FTA-Buses	\$1,269,167	\$566,103	\$1,835,270	\$0	\$0	\$1,269,167	\$566,103	\$1,835,270
Comm Svcs	001184	Disaster Recovery CDBG Program	\$1,332,433	\$0	\$1,332,433	\$0	\$0	\$1,332,433	\$0	\$1,332,433
Cult Affairs	001406	Post Office Restoration Grant	\$350,000	\$90,112	\$440,112	\$0	\$0	\$350,000	\$90,112	\$440,112
Parks & Rec	001408	Community Reforestation Grant	\$175,000	\$0	\$175,000	\$0	\$105,375	\$69,625	\$0	\$69,625
Parks & Rec	001811	Tennis in the Parks	\$1,500	\$1,500	\$3,000	\$2,308	\$0	\$45	\$647	\$692
Pub Safety	001185	Homeland Security Grant FY06	\$41,944	\$0	\$41,944	\$0	\$0	\$41,944	\$0	\$41,944
Pub Safety	001186	Homeland Security Grant FY08	\$46,633	\$0	\$46,633	\$0	\$0	\$46,633	\$0	\$46,633
Pub Safety	001405	FDCA Special Needs Shelter	\$2,500,000	\$0	\$2,500,000	\$0	\$1,047,341	\$1,452,660	\$0	\$1,452,660
Pub Safety	001418	FDCA EMPA FY07	\$141,078	\$0	\$141,078	\$0	\$24,749	\$140,931	\$13,370	\$154,301
Pub Safety	001419	Const New EOC Building	\$6,000,000	\$0	\$6,000,000	\$0	\$494,354	\$5,505,646	\$0	\$5,505,646
Public Works	001192	Lakewood Park Stormwater Drainage Imp Prj	\$222,816	\$72,018	\$294,834	\$0	\$0	\$222,816	\$72,018	\$294,834
Central Svcs	001193	SLC Buildings Wind Retrofit Project	\$783,211	\$261,070	\$1,044,281	\$0	\$0	\$783,211	\$261,070	\$1,044,281
Soil & Water	001814	SFWM Floridan Aquifer Grant	\$321,400	\$0	\$321,400	\$55,876	\$60,972	\$204,552	\$0	\$204,552
Env Res	001407	Urban Community Forestry	\$175,000	\$0	\$175,000	\$0	\$0	\$175,000	\$0	\$175,000
TOTAL GENERAL FUND			\$26,303,021	\$1,667,414	\$27,970,435	\$5,071,551	\$3,468,154	\$18,136,975	\$1,317,982	\$19,454,957
Pub Works	101104	FDOT Indian River Dr. Hurricane Repair	\$233,424	\$75,585	\$309,009	\$0	\$0	\$233,424	\$75,585	\$309,009
Pub Works	101108	FHWA/FDOT Hurricane Frances	\$12,952,573	\$0	\$12,952,573	\$7,151,511	\$674,069	\$5,126,993	\$0	\$5,126,993
Pub Works	101109	FHWA/FDOT Hurricane Jeanne	\$10,845,012	\$0	\$10,845,012	\$2,779,889	\$856,764	\$5,879,979	\$0	\$5,879,979
Pub Works	101213	FDOT 25th Street Widening	\$13,200,000	\$0	\$13,200,000	\$4,584,822	\$7,761,080	\$396,580	\$0	\$396,580
Pub Works	101215	FDOT Traffic Signal Grant	\$250,000	\$0	\$250,000	\$15,266	\$0	\$167,803	\$0	\$167,803
Pub Works	101218	Midway Rd PD&E Study	\$655,803	\$0	\$655,803	\$450,406	\$38,328	\$167,069	\$0	\$167,069
Pub Works	101803	Shoreline Stabilization & Re-Vegetation	\$225,000	\$0	\$225,000	\$104,915	\$0	\$120,085	\$0	\$120,085
Stormwater	102109	Indian River Estate Drainage	\$2,800,000	\$0	\$2,800,000	\$0	\$0	\$2,800,000	\$0	\$2,800,000

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Pub Works	102803	Paradise Park Stormwater Improvement	\$500,000	\$563,789	\$1,063,789	\$27,335	\$173,259	\$381,757	\$430,450	\$812,207
Pub Works	102804	SFWM Harmony Heights Phase 1	\$336,780	\$336,780	\$673,560	\$0	\$31,500	\$321,030	\$321,030	\$642,060
Pub Works	102807	SFWM Lakewood Park Stormwater Imp	\$250,000	\$250,000	\$500,000	\$0	\$0	\$250,000	\$250,000	\$500,000
Pub Works	102808	SFWM White City Canal Stormwater Imp	\$200,000	\$200,000	\$400,000	\$0	\$0	\$200,000	\$200,000	\$400,000
Pub Safety	104-2610	Fire Dept EMS Grand/ Program #2950	annual	allocations	vary	\$263,071	\$95,257	\$184,000	\$0	\$184,000
Library	105-7115	FDLI State Aid to Libraries	\$191,826	\$0	\$191,826	\$0	\$11,826	\$180,000	\$0	\$180,000
Sheriff*	107144	Edward Byrne Memorial Justice Asst Grant	\$124,600	\$0	\$124,600	\$89,963	\$7,983	\$26,654	\$0	\$26,654
Sheriff*	107148	USDOJ State Criminal Alien Asst	\$50,793	\$0	\$50,793	\$6,055	\$36,261	\$8,477	\$0	\$8,477
Sheriff*	107149	FDLE Edward Byrne Memorial JAG	\$74,616	\$0	\$74,616	\$0	\$0	\$74,616	\$0	\$74,616
Sheriff*	107150	FDLE Edward Byrne Memorial JAG 2007	\$36,718	\$0	\$36,718	\$0	\$9,697	\$27,021	\$0	\$27,021
Sheriff*	107151	Bulletproof Vest Partnership	\$1,723	\$0	\$1,723	\$0	\$0	\$1,723	\$0	\$1,723
Sheriff*	107152	SCAAP State Criminal Alien Asst Program	\$42,709	\$0	\$42,709	\$0	\$0	\$42,709	\$0	\$42,709
Sheriff*	107153	USDOJ Edward Byrne JAG 2007	\$111,760	\$0	\$111,760	\$0	\$0	\$111,760	\$0	\$111,760
Ct Admin	107204	Civil Citation Grant 2007	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000
Parks & Rec	129310	FRDAP Lawnwood Rec Complex	\$200,000	\$200,000	\$400,000	\$218,714	\$173,657	\$122,805	\$114,631	\$237,436
Comm Svcs	130200	FDOT Service Development Grant	\$154,420	\$154,420	\$308,840	\$0	\$0	\$154,420	\$154,420	\$308,840
Comm Svcs	130204	FDOT Intermodal Facility Grant	\$225,000	\$225,000	\$450,000	\$40,587	\$167,562	\$120,926	\$120,925	\$241,851
Comm Svcs	130205	Service Development Grant	\$154,000	\$154,000	\$308,000	\$0	\$0	\$154,000	\$154,000	\$308,000
Comm Svcs	130206	FCTD Fixed Route Grant	\$112,400	\$112,400	\$224,800	\$0	\$0	\$112,400	\$112,400	\$224,800
Airport	140129	FAA Design 9L-27R/Install Perimeter	\$677,000	\$0	\$677,000	\$629,564	\$21,080	\$26,357	\$0	\$26,357
Airport	140131	FAA Design Parallel Runway 9L/27R	\$919,499	\$0	\$919,499	\$653,054	\$237,110	\$29,335	\$0	\$29,335
Airport	140132	FAA Airport Layout Plan	\$48,450	\$0	\$48,450	\$0	\$40,986	\$7,464	\$0	\$7,464
Airport	140133	FAA Construct Parallel Runway 9L/27R	\$6,539,438	\$0	\$6,539,438	\$0	\$352,074	\$6,187,365	\$0	\$6,187,365
Airport	140334	Constr. Apron & Environmental Mitigation	\$388,000	\$97,000	\$485,000	\$99,900	\$14,413	\$296,545	\$74,136	\$370,681
Airport	140335	Parallel Runway Design - 9L/27R	\$258,800	\$258,800	\$517,600	\$46,666	\$30,019	\$243,791	\$243,791	\$487,582
Airport	140337	Install Perimeter Fencing	\$152,000	\$38,000	\$190,000	\$180,065	\$4,400	\$4,428	\$1,107	\$5,535
Airport	140339	Drainage Improvements	\$200,000	\$50,000	\$250,000	\$88,910	\$103,265	\$46,259	\$11,566	\$57,825
Airport	140340	Hurricane Repair	\$95,000	\$23,750	\$118,750	\$107,705	\$0	\$8,834	\$2,209	\$11,043
Airport	140341	Construction ARFF Facility	\$960,000	\$240,000	\$1,200,000	\$11,638	\$0	\$1,188,362	\$0	\$1,188,362
Airport	140342	Construction ARFF Access Road	\$433,600	\$108,400	\$542,000	\$60,055	\$120,297	\$361,648	\$0	\$361,648
Airport	140346	US Customs & Border Protection Facility	\$96,000	\$24,000	\$120,000	\$0	\$0	\$96,000	\$24,000	\$120,000
Airport	140347	Rehab Runway 9R/27L	\$300,000	\$75,000	\$375,000	\$0	\$0	\$300,000	\$75,000	\$375,000
Airport	140348	Taxiway Shoulders & Drainage	\$227,200	\$56,800	\$284,000	\$0	\$0	\$227,200	\$56,800	\$284,000
Airport	140349	Airport Layout Plan	\$1,275	\$1,275	\$2,550	\$0	\$2,157	\$197	\$196	\$393
Airport	140350	Install Security Fencing	\$6,621	\$6,621	\$13,242	\$0	\$2,227	\$5,508	\$5,507	\$11,015
Port	140306	FDOT New North Entrance Port of Ft Pierce	\$1,200,000	\$0	\$1,200,000	\$193,351	\$0	\$1,006,649	\$0	\$1,006,649
Port	140328	FDOT Land Acquisition/Planning Study #1	\$472,000	\$472,000	\$944,000	\$70,310	\$149,276	\$362,207	\$362,207	\$724,414
Port	140329	FDOT Land Acquisition/Planning Study #2	\$1,750,000	\$1,750,000	\$3,500,000	\$2,578,856	\$104,724	\$408,210	\$408,210	\$816,420
Port	140800	SFWM IRL Taylor Creek Restoration	\$1,227,000	\$0	\$1,227,000	\$960,000	\$0	\$267,000	\$0	\$267,000
Pub Safety	160-2550	RAD/FPL (Training)	annual	allocations	vary	\$100,021	\$98,496	\$94,000	\$0	\$94,000
Pub Safety	160-2560	RAD/FPL (Exercises)	annual	allocations	vary	\$5,108	\$1,577	\$12,000	\$0	\$12,000
Pub Safety	160-2570	RAD/FPL (Plan Maintenance)	annual	allocations	vary	\$183,470	\$143,454	\$209,259	\$0	\$209,259
Pub Works	184102	Artificial Reef Construction	\$54,000	\$5,525	\$59,525	\$0	\$0	\$54,000	\$5,525	\$59,525
Pub Works	184205	FDEP Fort Pierce Shore Protection	\$1,920,000	\$1,920,000	\$3,840,000	\$3,608,796	\$68,620	\$77,845	\$84,739	\$162,584

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			GRANT FUNDS	LOCAL MATCH	TOTAL PROJECT			GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT
Pub Works	184209	Fort Pierce Shore Protection	\$978,667	\$978,667	\$1,957,334	\$50,380	\$1,728,883	\$178,071	\$178,071	\$356,142
Pub Works	184210	St Luice County Dune Restoration	\$438,000	\$0	\$438,000	\$212,135	\$67,206	\$123,281	\$0	\$123,281
Pub Works	184211	FDEP South SLC Beach Restoration	\$3,000,000	\$0	\$3,000,000	\$0	\$380,916	\$2,619,084	\$0	\$2,619,084
Comm Svcs	185006	FHFA SHIP 07'05-06-06	\$525,705	\$0	\$525,705	\$25,231	\$382,216	\$118,258	\$0	\$118,258
Comm Svcs	185007	FHFA SHIP 07'05-06-07	\$645,505	\$0	\$645,505	\$11,004	\$338,210	\$296,291	\$0	\$296,291
Comm Svcs	185009	FHFA SHIP 07-88	\$667,494	\$0	\$667,494	\$0	\$0	\$667,494	\$0	\$667,494
Comm Svcs	189201	Hurricane Housing Recovery Plan Grant HHRP	\$7,296,658	\$0	\$7,296,658	\$591,058	\$1,522,626	\$6,955,498	\$0	\$6,955,498
TOTAL SPECIAL REVENUES FUND			\$75,507,069	\$8,377,812	\$83,884,881	\$26,199,812	\$15,951,476	\$39,944,671	\$3,466,505	\$43,411,176
Parks & Rec	310806	South Causeway Island Park FIND	\$258,300	\$258,300	\$516,600	\$0	\$88,155	\$214,223	\$0	\$214,223
Env Res	382110	USDA Wetlands Reserve Program	\$178,121	\$59,374	\$237,495	\$0	\$0	\$178,121	\$59,374	\$237,495
Pub Works	390201	FDEP Airport Ind Park Wastewater	\$788,000	\$0	\$788,000	\$0	\$0	\$788,000	\$0	\$788,000
TOTAL CAPITAL PROJECTS FUND			\$1,224,421	\$317,674	\$1,542,095	\$0	\$88,155	\$1,180,344	\$59,374	\$1,239,718
Parks & Rec	418400	Community Reforestation Grant	\$21,200	\$0	\$21,200	\$0	\$0	\$21,200	\$0	\$21,200
TOTAL ENTERPRISE FUND			\$21,200	\$0	\$21,200	\$0	\$0	\$21,200	\$0	\$21,200
GRAND TOTAL			\$103,055,711	\$10,362,900	\$113,418,611	\$31,271,363	\$19,507,784	\$59,283,190	\$4,843,860	\$64,127,050

*Local match is in Sheriff's Budget and is not included in County Funds.

NOTE: If grant expires during fiscal year before being fully expensed, budgets are not carried forward into following year unless an extension is granted

GLOSSARY

ACCRUAL BASIS: In accrual-basis accounting, income is realized in the accounting period in which it is earned, regardless of when the cash from these revenues is received. Expenses are recorded, as they are owed, instead of when they are paid.

AD VALOREM: A tax levied in proportion to the value of the property against which it is levied.

ADOPTED BUDGET: The budget as approved by the Board of County Commissioners after two public hearings prior to the beginning of each fiscal year.

AGENCY FUNDS: Agency funds are used to account for the assets held as an agent for individuals, private organizations, other governments, and/or other funds or accounts. Agency funds are purely custodial in nature.

AGGREGATE MILLAGE RATE: A rate obtained by dividing the sum of all ad valorem taxes levied by the governing body (Board of County Commissioners for County Government) by the taxable value of the county or municipality. Expresses an average tax rate.

AMENDMENT: A change to an adopted budget, which may increase or decrease a fund total. The Board of County Commissioners must approve the change.

APPROPRIATION: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ARTICLE V: Article V of the Florida Constitution. Revision 7 of this article shifts the responsibility for many court-related items from the County to the State.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation. Assessed value is required to approach 100% of market value in Florida.

ASSETS: Physical items or rights that have value and are owned by the reporting entity.

BALANCED BUDGET: A budget in which the estimated revenues equal the estimated expenditures.

BASIS OF ACCOUNTING: The methodology and timing of when revenues and expenditures are recognized in the accounts and reported in the financial statements.

BOARD OF COUNTY COMMISSIONERS (BOCC): Five (5) County officials elected by districts whose responsibility includes establishing County policy, adopting a County-wide budget and establishing a County millage rate.

BONDS: A long-term promise to repay a specified amount (the face amount of the bond) on a particular date (the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to finance capital projects.

BUDGET: A plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed and tentative or whether the appropriating body has approved it. The budget, once adopted, is the legal authorization to expend county funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management in accordance with procedures specified by law and/or administrative rules and regulations.

BUDGET HEARING: A public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing to the legislative body.

CAPITAL ASSET: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL IMPROVEMENT PROGRAM: A plan for capital expenditures incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAYS: Expenditures, which result in the acquisition of or addition to fixed assets.

CHARGES FOR SERVICES: These revenues include all charges for current services such as recording of legal documents, zoning fees, county officer fees (fees remitted to county from officers whose operations are budgeted by the Board of County Commissioners), county court fees, circuit court fees, water utility, garbage/solid waste, sewer fees, park, library and recreation fees. Revenue estimates are based on revenue history and operating agency projections.

CONSTITUTIONAL OFFICERS: The Property Appraiser, Tax Collector, Supervisor of Elections, Sheriff and Clerk of Court are all independently elected County officials as per State Constitution.

CONTINGENCY: A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

CULTURE AND RECREATION: Costs incurred in providing and maintaining cultural and recreational facilities and activities for citizens and visitors are included in this function. Separate categories include library costs, recreational programs, golf courses, swimming pools, tennis courts, public parks, community centers, camping areas and bicycle paths. Any expenses for special events such as county fairs, civic events, historical celebrations etc. are assigned here.

DEBT SERVICE: Payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans).

DEPENDENT SPECIAL DISTRICT: A special district, whose governing body or whose budget is established by the governing body of the County or municipality to which it is dependent.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset, which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DISTINGUISHED BUDGET PRESENTATION AWARD: A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

ECONOMIC ENVIRONMENT: Costs of providing services to develop and improve the economic conditions of the community, including tourist development, are allocated to this category. Not included are welfare functions, which are included in human services.

ENCUMBRANCE: An obligation in the form of a purchase order, contract, or other commitment, which is chargeable to an appropriation and for which a part of the appropriation is reserved. In some cases reserves are carried over into succeeding fiscal years.

ENHANCED 911 (E911): Allows the citizens the ability to dial 911 in the event of an emergency. The system provides the callers name, address, phone number, and emergency responder information that are automatically displayed on a computer screen in the Emergency Communication Center.

ENHANCEMENT: An improvement to a programmatic service level.

ENTERPRISE FUND: A fund established to account for operations financed and operated in a manner similar to private business enterprises. The governing body intends that the full cost of providing the goods or services be financed primarily through charges and fees, thus removing the expense from the tax rate. Examples of Enterprise Funds are airports, utilities, or transit systems.

EXPENDITURES: Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service and capital outlays.

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FINES AND FORFEITURES: This group of revenues includes moneys received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations or for neglect of official duty. Some examples include court fines, library fines, and pollution control violations. Revenue estimates are based on revenue history.

FISCAL YEAR: A 12-month period of which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County fiscal year is October 1 to September 30.

FIXED ASSETS: Assets of a long-term character, which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FULL-TIME EQUIVALENT POSITION (FTE): The unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time person working 20 hours per week would be equivalent to an FTE of 0.5.

FUNCTIONS: Expenditure classification according to the principal purposes for which expenditures are made. Examples are public safety, public health, public welfare, etc.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND ACCOUNTING: The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

FUND BALANCE: A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds.

GENERAL FUND: A fund containing the revenues such as property taxes not designed by law for any one specific purpose.

GENERAL GOVERNMENT SERVICES: Includes the costs of providing representation of the citizenry by the governing body (BOCC) as well as executive management and administration of the affairs of local government (County Administrator's Office). Also included in this category are the financial and administrative costs of government (budgeting, accounting, auditing, property appraisal, tax collecting, personnel, purchasing, communication, printing, stores, property control, grants development and any other support services).

In addition, General Government includes legal services (County Attorney), comprehensive planning (County Planning Department), costs of providing a court system (Court Administrator, County Court, State Attorney, Public Defender, Law Library), court reporting, and Information Technology.

GENERAL OBLIGATION BOND (GO): When a government pledges its full faith and credit to the repayment of bonds it issues. The term is usually used to refer to bonds, which will be repaid, from taxes and other general revenue sources.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

GOVERNMENTAL FUNDS: Funds used to account for the acquisition, use and balances of financial resources and the related current liabilities. Does not include proprietary funds and fiduciary funds. The measurement focus is on the determination of financial position and changes in financial position, rather than on net income determination. Under current GAAP, there are four government fund types: general, special revenue, debt service and capital projects.

GRANT: A contribution of assets (usually cash) by a governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. They are usually designated for specific purposes.

HOMESTEAD EXEMPTION: A \$25,000.00 deduction from the total assessed value of owner occupied property. The taxable value of such a home is \$25,000.00 less than the assessed value.

HUMAN SERVICES: Costs of providing services for care; treatment and control of human illness and injury are included. Expenditures in this function include mental health, physical health, welfare programs, special needs and interrelated programs such as the provision of health care for indigent persons. Specific health care activities related to the County included the Health Unit, New Horizons, Mosquito Control, Abbie Jean Russell Center, and the Council on Aging.

IMPACT FEES: Monetary payments made by builders or developers to jurisdictions in order to defray the public costs of providing infrastructure services to the development.

INDIRECT COST: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. These are usually costs incurred by other departments in the support of operating departments. Includes support services like Budget Preparation, Accounting, or Payroll Preparation.

INFRASTRUCTURE: Facilities on which the continuance and growth of a community depend such as roads, water, sewer, public buildings, and parks.

INTERGOVERNMENTAL REVENUE: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

INTERNAL SERVICE CHARGES: The Risk Management program generates revenue to fund the program by billing the departments for services provided. Revenues are determined by agency requirements, which are determined in the budget review process. The expenditure to the department is an example of an Internal Service Charge. The use of an internal service fund enhances cost accounting and accountability for this in-house service; however, since expenditures are counted in both the originating department and in the internal service fund, this results in a double count of the expenditures.

INTERNAL SERVICE FUND: A fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

LEGALLY ADOPTED BUDGET: The total of the budgets of each County fund including budgeted transactions between funds.

LESS 5% ANTICIPATED REVENUES: State law requires that budgeted collections for ad valorem (property tax) revenues be set at not less than 95% of estimates projected by the Tax Collector, and that receipts generally, except for fund balances brought forward, be budgeted at 95% of anticipated levels.

LEVY: To impose taxes, special assessments or service charges for the support of County activities.

LICENSES AND PERMITS: Revenues derived from the issuance of local licenses and permits. Within this category are professional and occupational licenses, building permits and any other licenses and permits (e.g., building, roofing, plumbing permits; occupational license fees). Revenue estimates are based on prior year collections.

MANDATE: Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive or judicial action as a direct order or that is required as a condition of aid.

MEASUREMENT FOCUS: The accounting convention which determined (1) which assets and liabilities are included on an entity's balance sheet, and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

MILLAGE RATE: A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the amount of tax per one thousand dollars of taxable values.

MISCELLANEOUS REVENUES: Monies in this category are primarily interest earnings. Types of interest earnings include monies on investments, contracts and notes, interest earnings of the Clerk of Court, Tax Collector, Sheriff, Property Appraiser and Supervisor of Elections. Also included would be rents and proceeds for use of public property. Revenue estimates are based on history and analysis of fund balances.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) Inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) Prepaid insurance and similar items which need not be reported; (3) Accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) Interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) Principal and interest on long-term debt which are generally recognized when due. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

MUNICIPAL SERVICES BENEFIT UNIT (MSBU): An MSBU is a special benefit district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.

MUNICIPAL SERVICES TAXING UNIT (MSTU): An MSTU is a special taxing district authorized by the State Constitution Article VII and the Florida Statutes 125.01. The MSTU is a legal and financial mechanism for providing specific services and/or improvements to a defined geographical area. An MSTU may levy ad valorem taxes without a referendum. An MSTU may also use assessments, service charges or other revenue to provide resources. The MSTU is one type of dependent special district.

NATIONAL COUNCIL ON GOVERNMENT ACCOUNTING (NCGA): Established the use of fund accounting and of the accounting and reporting standards.

NET ASSETS: The GASB defines net assets as “the residual of all other elements presented in a statement of financial position.” Net Assets = assets + deferred outflows of resources – liabilities – deferred inflows of resources.

NET BUDGET: The legally adopted budget less all inter-fund transactions. Those amounts in the budget representing transfers and inter-fund reimbursements that in effect are double counted in from the perspective of the entire budget are subtracted from the legally adopted budget amount.

NON-EXPENDITURES: Included in this category are transfers, reserves and transfer to constitutional officers. Interfund transfers represents amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute additional revenues or expenditures of the governmental unit, but reflect the movement of cash from one fund to another. Transfers to constitutional officers are disbursements to the constitutional officers (Sheriff, Supervisor of Elections and Clerk of the Circuit Court).

NON-REVENUES: Non-revenues are categories of monies that are not generated by traditional activities such as taxes, fees for services, or intergovernmental transfers from State to County. Included are such groupings as transfers, bond proceeds, insurance proceeds and unspent budgets and interest earned by Constitutional Officers which must, by State law, be returned to the County. Estimates are based on history or on anticipated transactions such as bond issuances.

OBJECTIVE: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objectives should imply a specific standard of performance for a given program:

- (a) An operational objective focuses on service delivery.
- (b) A managerial objective focuses on those aspects of management that help staff achieve operational objectives, i.e., staff training, work plan development, etc.

OPERATING BUDGET: A plan of financial operation, which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues).

OPERATING TRANSFERS: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

PERFORMANCE BUDGET: A budget, which relates expenditures to measures of activity and performance.

PHYSICAL ENVIRONMENT: Costs of services provided to achieve a satisfactory living environment are assigned to this group. Categories include utility services, garbage/solid waste control, sewer services, conservation and resource management, flood control and other physical environmental needs.

PRODUCTIVITY: Maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

PROGRAM BUDGET: A budget organized by programs. A program used in this application is a grouping of related activities, projects and services that are similar in purpose. The expenditure focus of a program budget is related to the nature of work and services performed.

PROGRAM PERFORMANCE BUDGET: Combines performance measures with a program budget structure.

PROPERTY APPRAISER: The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

PROPERTY TAX: A tax levied on the assessed value of real property. Also referred to as Ad Valorem Taxes.

PROPRIETARY FUNDS: Funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

PUBLIC SAFETY: Security of persons and property is the major focus of this category. Included are law enforcement (Sheriff, Public Safety), detention and/or correction (county jail), protective inspections (building and zoning inspections), emergency and disaster relief services (emergency management, communications system), and medical examiner.

REFERENDUM: Presenting an issue to the voters of the County where a majority of voters decide on the issue.

RESERVE FOR CONTINGENCIES: An amount set aside, consistent with statutory authority, that can subsequently be appropriated to meet unexpected needs.

RESOLUTION: A special or temporary order of a legislative body that requires less legal formality than an ordinance or statute.

RESOURCES: Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

REVENUE BONDS: When a government issues bonds, which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

REVENUE ESTIMATES: A formal estimate of how much revenue will be earned from a specific revenue source from some future period.

REVENUES: (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in is classified separately from revenues.

ROLLED-BACK RATE: The millage rate that would generate the same ad-valorem tax revenue as was generated the previous year excluding changes in taxable valuation resulting from new construction, annexation or de-annexation. If the proposed aggregate millage rate exceeds the aggregate rolled-back rate, then by law, the advertisement for the public hearings to adopt the

millage must advertise a tax increase. The advertisement must also state the amount of tax that the rolled-back rate would generate, as well as the amount of revenue to be generated by the proposed tax increase.

SERVICE LEVEL: Service(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

SPECIAL ASSESSMENTS: Collections resulting from compulsory levies against certain properties to defray all or part of the cost of specific improvements or services presumed to be of general benefit to the public and of special benefit to the assessed property.

SPECIAL REVENUE FUNDS: To account for specific sources of revenue that is legally restricted for expenditures of specific purposes.

STATUE: A written law enacted by a duly organized and constituted legislative body.

TAX LEVY: The total amount to be raised by general property taxes.

TAX RATE: The amount of tax stated in terms of a unit of the tax base; for example, 5 mills equal 5 dollars for each thousand of taxable value.

TAX ROLL: The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

TAXABLE VALUATION: The value used for computing the ad-valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed if the owner uses the property as the principle residence. There are also exemptions for disability, government owned and non-profit owned property.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TENTATIVE BUDGET: The preliminary budget approved by the Board of County Commissions for the purpose of establishing a millage rate to be mailed to property owners prior to final adoption of a millage rate and budget.

TRANSFER: A budget revenue or appropriation to reflect the transfer of dollars from one County fund to another County fund. Revenue transfers reflect transfers from other funds while appropriation transfers reflect transfers to other funds.

TRANSFERS IN/OUT: Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

TRANSPORTATION: Costs incurred for the safe and adequate flow of vehicles, travelers and pedestrians are included. Specific subcategories include road and street facilities, traffic engineering, street lighting (County Department of Public Works), airports (Port & Airport), water transportation systems (canals, terminals, dock and ports), and transit systems.

TRIM NOTICE: "True rate in Millage," a tentative tax notice sent to all property owners in August to provide information reflecting tentatively adopted millage rates.

TRUST FUNDS: A trust fund is an account for cash set-aside in a trustee capacity such as donations for certain programs.

UNIFORM ACCOUNTING SYSTEM: The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

UNINCORPORATED AREA: That portion of the County that is not within the boundaries of any municipality.

ACRONYMS

ADA: Americans with Disabilities Act

BMP: Best Management Practice

BOCC: Board of County Commissioners

CRA's: Community Redevelopment Agencies

DOR: Department of Revenue

CERT: Community Emergency Response Team

COLA: Cost of Living Adjustment

CPI: Consumer Price Index

EOC: Emergency Operations Center

EXP: Expenditures

F & F: Fines and Forfeitures

FDEP: Florida Department of Environmental Protection

FDOT: Florida Department of Transportation

FFA: Future Farmers of America

FICA: Federal Insurance Contributions Act

FIND: Florida Inland Navigation District

FP&L: Florida Power & Light

FS: Florida Statute

FSTED: Florida Seaport and Economic Development

FTE: Full-time Equivalents

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GO: General Obligation

HIPAA: Health Insurance Portability and Accountability Act

HRS: Health and Rehabilitative Services

IRCC: Indian River Community College

IT: Information Technology

JPA: Joint Participation Agreement

LOGT: Local Option Gas Tax

MPO: Metropolitan Planning Organization

MSBU: Municipal Service Benefit Unit

MSTU: Municipal Service Taxing Unit

OMB: Office of Management & Budget

REV: Revenues

RFI: Request for Information

RFP: Request for Proposal

SFWMD: South Florida Water Management District

SHIP: State Housing Initiative Partnership

SLCTV: St. Lucie County Television

TIC: True Interest Cost

TRIM: Truth in Millage

VA: Veterans Administration