

**ST. LUCIE COUNTY
1999-2000 FISCAL YEAR BUDGET
APPENDICES**

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ST. LUCIE COUNTY BOARD OF COUNTY COMMISSIONERS

FINANCIAL POLICY

General Budget Policy

1. The operating budget authorizing expenditure of county money will be adopted annually by the Board at the fund level.
2. The budget shall reflect the estimated beginning balances of all funds and all planned revenues or receipts for each fund for which the county must maintain accounts.
3. No monies shall be expended or disbursed from accounts of the Board of County Commissioners except pursuant to authorization reflected in the adopted budget. The Clerk of Courts shall advise the Board of any exceptions to this policy required by law or generally accepted accounting practice.
4. The budgeted expenditures and reserves of each fund (including reserves for contingencies, cash flow and all other purposes) will equal the sum of projected fund balance at the beginning of the fiscal year and all revenues and receipts which reasonably can be expected to be received during the fiscal year.
5. A reserve for contingency will be budgeted in the general fund budget, for reallocation by the Board as needed during the year to fund unexpected operations or events.
6. A reserve for emergency use will be budgeted each year in an amount to be determined by the Board. This will also serve as a reserve for cash flow, to support operations until new budget year revenues are received. In no case will this reserve exceed the projected cash needs for 90 days of operations, or 20% of the combined General and Fine and Forfeiture Fund budgets, whichever is less.

7. Transfers:

- a. Transfers to reserve accounts may be made during the fiscal year by the County Administrator or the Management & Budget Manager as required for proper management of the budget.
- b. Transfers among expenditure or revenue accounts may be made during the fiscal year by the Management & Budget Manager, subject to approval by the County Administrator, if reallocations within a fund are determined to be needed, provided no transfers which have an impact on capital facility improvement will be made without Board authority.
- c. No transfer affecting the total allocations to a Constitutional Officer may be made without Board approval.
- d. No transfer may be made between funds if the result of such transfer will be to change the adopted total budget of a fund, except pursuant to a public hearing and Board action to amend the adopted budget.
- e. Transfers from reserves for contingency will require approval of the Board.

8. Changes in the adopted total budget of a fund will be made only with Board approval of a budget amendment resolution.

9. The Office of Management & Budget will prepare quarterly analyses of financial condition, and not less than semi-annual analyses of debt service and grants administration, to provide information to the Board on budget and financial operations.

10. The operating budget will reflect programmatic expectations of the Board and County Administrator for each department. The budget will emphasize the relationship between financial and managerial (operations) planning.

11. For purposes of budget preparation, in the event policies or stated desires of the Board regarding appropriations or services levels prove to be incompatible with forecasted revenues or revenue policies, these conflicts will be resolved in favor of the revenue policy.

12. The Capital Improvement Budget showing estimated annualized costs of capital projects will be updated on an annual basis.

Revenue Policy

1. The use of general ad valorem tax revenues will be limited to the General, Law Enforcement & Courts (Fine & Forfeiture), MSTU Funds, and dependent special districts, unless required in other funds by bond indenture agreements or by the terms of municipal service taxing units.
2. The use of ad valorem tax revenues based on millages levied for the Mosquito Control, and Erosion Control Special Districts will be limited to those districts.
3. The use of gas tax revenues will be limited to the Transportation Trust and Transportation Projects Funds, unless required in other funds by bond indenture agreements.
4. The use of sales tax revenues will be limited to the General and Law Enforcement & Courts (Fine & Forfeiture) funds except when allocated to debt service funds to meet non-ad valorem debt service requirements.
5. Pursuant to Ordinance , Tourist Development Tax proceeds will be appropriated as follows:
 - a. 1/4 for tourist advertising and promotion for St Lucie County.
 - b. 1/2 for stadium expenses.
 - c. 1/4 debt service for stadium renovations.
6. The use of revenues which have been pledged to bondholders will conform in every respect to bond covenants which commit those revenues.
7. Periodic cost studies of all County services for which user fees are imposed will be prepared, and proposed fee adjustments will be presented for Board consideration. Fee revenues will be anticipated for purposes of budget preparation using fee schedules which have been adopted by the Board.
8. County staff will continue to aggressively pursue grant funds. For purposes of preparing the annual budget, revenues will be budgeted at actual award levels when known, and at anticipated grant award levels for continuing grants. Other grants will be budgeted upon notice of award.

9. Ad valorem taxes will be anticipated for purposes of operating budget preparation at 95% of projected taxable value.
10. Millages for Debt Service will be established at the amounts which will generate sufficient revenue to make all required payments.
11. All revenues which are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "fund balance" in the budget of the following fiscal year. Funds budgeted but unexpended in salary and benefit line items shall lapse to fund balance.

Appropriation Policy

1. Fund appropriations of the Board will be allocated to departments, divisions, programs, cost centers, projects, and line item object codes as deemed appropriate by the Management & Budget Manager, with the approval of the County Administrator, to facilitate managerial control and reporting of financial operations.
2. Each year before Department Directors and Division Managers begin to prepare operating budget requests, the Office of Management & Budget will issue budget preparation instructions for all departments and offices, taking into account County financial policies, the expressed desires of the Board and County Administrator for changes in service or service levels, projected costs of authorized services, and forecasted revenues. Annual budget requests will be prepared by County managers consistent with these instructions.
3. The County in conjunction with an independent consultant will prepare and maintain an indirect cost allocation plan which conforms to federal guidelines for grant reimbursement of administrative costs and will bill and collect indirect cost charges to eligible grant projects, enterprise funds, and other funds as appropriate.

4. The budget requests of County agencies will include itemized lists of all desired operating equipment, and of any equipment in inventory for which replacement is being requested. Purchase of equipment valued in excess of \$750 not on the approved budget list will require approval by the Board on a case-by-case basis.
5. Each year the County will prepare a comprehensive five-year capital improvement program identifying needed public facilities by service type and geographic area for approval by the Board.
6. The annual budget will contain appropriations to fund capital projects identified by Departments for the purpose of completing the first year of the five-year capital improvement program. Operating budget implications of these capital projects will be identified; such expenses for the first (budgeted) year of the capital plan shall be funded

BASIS OF ACCOUNTING

All government funds, expendable trust funds and agency funds are maintained on the modified accrual basis of accounting. The internal service and enterprise funds are accounted for utilizing the accrual basis of accounting. For budget purposes, accounts are presented essentially on a cash basis; fund balances are adjusted for inventory, and depreciation is recognized in a designated reserve only to the extent that it is funded.

GLOSSARY

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

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.

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.

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.

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 it has been approved by the appropriating body. 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 MESSAGE A general discussion of the proposed budget as presented in writing to the legislative body.

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

CAPITAL IMPROVEMENT PROGRAM A plan for capital expenditures to be 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.

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.

ENHANCEMENT An improvement to a programmatic service level.

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.

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.

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

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.

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

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

MEASUREMENT FOCUS The accounting convention which determined (1) Which assets and which 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 dollars of tax per one thousand dollars of taxable values.

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.

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

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 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.

PROGRAM BUDGET A budget organized by programs. A program used in this application is a grouping of related activities, projects and services which 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.

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

RETAINED EARNINGS An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

REVENUES (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NOGA 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 NOGA Statement 1, operating transfers-in are classified separately from revenues.

ROLLED-BACK RATE The millage rate which 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 and must advertise a tax increase, and must state the amount of tax which 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, depending on whether one is describing a current or future service level) output of a given program. Focus is on results, not measures of workload.

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

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

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.

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.

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.

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.

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

FY99-00 GRANTS

The following is a list of grants that were budgeted as of October 28, 1999. Current fiscal year grants that are carried forward to FY00 are estimates subject to adjustment to actual balances after the close out (rollover) of FY99 in early November. FY99 grants where no carry forward is anticipated are not listed. Other grants which may be awarded during the fiscal year or previous year grants that were unexpectedly extended will be budgeted by approval of an amendment (budget resolution) to the budget by the BOCC.

FUND #	PROJECT DESCRIPTION	GRANT AWARD + INTEREST			EXPENSES THROUGH FY98	FY99 GRANT BUDGET			ESTIMATED FY99 EXPENSES	FY00 GRANT BUDGET		
		GRANT FUNDS	COUNTY FUNDS	TOTAL PROJECT		GRANT AMOUNT	LOCAL SHARE	TOTAL PROJECT		GRANT AMOUNT	LOCAL SHARE	TOTAL PROJECT
001106	Section 9 FTA FY96	\$879,446	\$0	\$879,446	\$752,647	\$126,799	\$0	\$126,799	\$6,799	\$120,000	\$0	\$120,000
001110	Section 9 FTA FY95 (F012)	\$970,554	\$0	\$970,554	\$862,737	\$107,817	\$0	\$107,817	\$0	\$107,817	\$0	\$107,817
001111	Section 5307 FTA USC FY97	\$864,475	\$0	\$864,475	\$645,839	\$255,176	\$0	\$255,176	\$15,176	\$240,000	\$0	\$240,000
001115	Section 5307 FTA USC FY98	\$1,030,660	\$900	\$1,031,560	\$900,513	\$131,047	\$0	\$131,047	\$0	\$131,047	\$0	\$131,047
001117	Section 5307 FTA USC FY99	\$1,234,048	\$0	\$1,234,048	\$0	\$1,234,048	\$0	\$1,234,048	\$813,988	\$420,060	\$0	\$420,060
001120	CSBG USDHHS FY99	\$121,978	\$0	\$121,978	\$0	\$121,978	\$0	\$121,978	\$69,255	\$52,723	\$0	\$52,723
001122	CDBG Economic Dev. -World of Plastics	\$480,000	\$0	\$480,000	\$0	\$480,000	\$0	\$480,000	\$15,400	\$464,600	\$0	\$464,600
001124	Section 5307 FTA USC FY00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
001125	TC Community Action Agency (CSBG) FY00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,525	\$0	\$100,525
001126	MPO Section 112 Planning FHWA FY00	\$517,000	\$23,819	\$540,819	\$0	\$0	\$0	\$0	\$0	\$517,000	\$24,305	\$541,305
001211	Section 8 FDOT FY96	\$22,500	\$2,500	\$25,000	\$0	\$22,500	\$2,500	\$25,000	\$0	\$22,500	\$2,500	\$25,000
001217	Regional Attenuation Facility Task Force FD	\$150,000	\$0	\$150,000	\$69,494	\$81,238	\$0	\$81,238	\$732	\$80,506	\$0	\$80,506
001218	Section 8 FDOT FY97	\$22,500	\$2,500	\$25,000	\$0	\$22,500	\$2,500	\$25,000	\$0	\$25,000	\$2,500	\$27,500
001221	Children's Environmental Museum FDEP	\$500,000	\$0	\$500,000	\$82,924	\$410,000	\$0	\$410,000	\$2,688	\$407,312	\$0	\$407,312
001228	FDEP White City Park	\$100,000	\$0	\$100,000	\$1,871	\$92,030	\$0	\$92,030	\$44,081	\$47,949	\$0	\$47,949
001229	FBIP Boating Related Activities	\$258,730	\$0	\$258,730	\$8,342	\$250,388	\$0	\$250,388	\$13,585	\$236,803	\$0	\$236,803
001232	Dollman Beach Public Improvement FDEP/F	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000
001237	Transit Element for Long Range Plan	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000
001240	FBIP Boating Related Activities FY98	\$64,623	\$0	\$64,623	\$0	\$64,623	\$0	\$64,623	\$0	\$64,623	\$0	\$64,623
001241	Fort Pierce Boat Launch Area	\$476,000	\$0	\$476,000	\$0	\$476,000	\$0	\$476,000	\$0	\$476,000	\$0	\$476,000
001243	FDEP childrens Environmental Learning Cent	\$219,000	\$0	\$219,000	\$0	\$219,000	\$0	\$219,000	\$0	\$219,000	\$0	\$219,000
001245	TRIP Non-sponsored TDC Grant FY00	\$189,912	\$21,101	\$211,013	\$0	\$0	\$0	\$0	\$0	\$189,912	\$21,101	\$211,013
001246	Emergency Mgmt Prep. & Asst. FDCA FY00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000	\$0	\$120,000
001247	Hazardous Material Grant FY00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,000	\$0	\$22,000
001248	TDC Planning Grant FY00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,410	\$0	\$19,410
001249	Section 8 FDOT FY00	\$80,277	\$8,920	\$89,197	\$0	\$0	\$0	\$0	\$0	\$80,277	\$8,920	\$89,197
001250	Greenways & Trails Riverine Signage	\$5,000	\$5,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
001251	FBIP Boating Related Activities FY99	\$63,422	\$0	\$63,422	\$0	\$63,422	\$0	\$63,422	\$0	\$63,422	\$0	\$63,422
001804	Well Monitoring Program SLSWCD	\$125,000	\$0	\$125,000	\$65,838	\$59,162	\$0	\$59,162	\$14,988	\$44,174	\$0	\$44,174
001805	EQUIP Program SFWMD/SLCWCD	\$75,000	\$0	\$75,000	\$2,815	\$72,185	\$0	\$72,185	\$20,376	\$51,809	\$0	\$51,809
	TOTAL GENERAL FUND:	\$8,600,125	\$64,740	\$8,664,865	\$3,393,020	\$4,439,913	\$5,000	\$4,444,913	\$1,017,068	\$5,479,469	\$59,326	\$5,538,795
101802	Savannas State Rec. Ecosystem SFWM	\$100,000	\$60,000	\$160,000	\$39,678	\$0	\$0	\$0	\$0	\$60,000	\$0	\$60,000
	TOTAL TRANSPORTATION TRUST FUND:	\$100,000	\$60,000	\$160,000	\$39,678	\$0	\$0	\$0	\$0	\$60,000	\$0	\$60,000
104-2610	Fire Dept. EMS Grant	annual	allocations	vary	n/a	\$77,147	\$0	\$77,147	n/a	\$80,000	\$0	\$80,000
	TOTAL GRANTS & DONATIONS FUND:	\$0	\$0	\$0	\$0	\$77,147	\$0	\$77,147	\$0	\$80,000	\$0	\$80,000

FUND #	PROJECT DESCRIPTION	GRANT AWARD + INTEREST			EXPENSES THROUGH FY98	FY99 GRANT BUDGET			ESTIMATED FY99 EXPENSES	FY00 GRANT BUDGET		
		GRANT FUNDS	COUNTY FUNDS	TOTAL PROJECT		GRANT AMOUNT	LOCAL SHARE	TOTAL PROJECT		GRANT AMOUNT	LOCAL SHARE	TOTAL PROJECT
105-7115	FDLI State Aid to Libraries	annual	allocations	vary	n/a	\$305,778	\$0	\$305,778	n/a	\$268,000	\$0	\$268,000
105801	Gates Library Initiative	\$36,126	\$0	\$36,126	\$0	\$36,126	\$0	\$36,126	\$0	\$36,126	\$0	\$36,126
	TOTAL LIBRARY SPECIAL GRANTS FUND:	\$36,126	\$0	\$36,126	\$0	\$341,904	\$0	\$341,904	\$0	\$304,126	\$0	\$304,126
107109	Local Law Enforcement Block Grant USDOJ	\$60,492	\$0	\$60,492	\$0	\$60,492	\$0	\$60,492	\$12,808	\$47,684	\$0	\$47,684
107111	Edward Byrne Grant USDOJ FY00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$218,843	\$0	\$218,843
107112	Bulletproof Vests	\$11,701	\$11,701	\$23,402	\$0	\$0	\$0	\$0	\$0	\$11,701	\$0	\$11,701
107801	Law Enforcement Patrol & Rescue FIND	\$32,063	\$32,063	\$64,126	\$0	\$32,063	\$0	\$32,063	\$0	\$32,063	\$0	\$32,063
	TOTAL FINE AND FORFEITURE FUND:	\$104,256	\$43,764	\$148,020	\$0	\$92,555	\$0	\$92,555	\$12,808	\$310,291	\$0	\$310,291
140115	FAA/Preparation of Enviro Assess./Planning	\$74,601	\$0	\$74,601	\$50,209	\$24,703	\$0	\$24,703	\$0	\$29,421	\$0	\$29,421
140117	FAA-140-AIP-17 Land Airport Land Acquisitio	\$667,668	\$0	\$667,668	\$116,161	\$562,668	\$0	\$562,668	\$0	\$551,670	\$0	\$551,670
140208	FDOT Construct Aircraft Parking Apron	\$37,550	\$37,550	\$75,100	\$0	\$37,550	\$37,550	\$75,100	\$0	\$37,550	\$37,550	\$75,100
140232	FDOT Construct T-Hangar Taxiway	\$100,000	\$100,000	\$200,000	\$75,710	\$24,290	\$24,290	\$48,580	\$0	\$24,290	\$24,290	\$48,580
140253	FDOT Airport Maintenance Building	\$50,000	\$50,000	\$100,000	\$35,647	\$14,353	\$14,353	\$28,706	\$0	\$14,353	\$14,353	\$28,706
140256	FDOT Development of Regional Impact	\$180,000	\$180,000	\$360,000	\$113,306	\$66,694	\$66,694	\$133,388	\$0	\$66,694	\$66,694	\$133,388
140270	FDOT Airport Land Acq. - Exp. (Phases 1 &	\$2,625,000	\$875,000	\$3,500,000	\$1,012,500	\$1,612,500	\$537,500	\$2,150,000	\$35,844	\$1,585,616	\$528,540	\$2,114,156
140274	FDOT Terminal Expansion	\$500,000	\$500,000	\$1,000,000	\$620,800	\$464,700	\$464,700	\$929,400	\$453,648	\$237,867	\$237,885	\$475,752
140275	FDOT Airport Maintenance Building	\$80,000	\$80,000	\$160,000	\$50,218	\$54,891	\$54,891	\$109,782	\$0	\$54,891	\$54,891	\$109,782
140286	FDOT Airport Land Acq. - Airport Developme	\$2,235,000	\$0	\$2,235,000	\$0	\$2,235,000	\$0	\$2,235,000	\$0	\$2,235,000	\$0	\$2,235,000
140306	FDOT New North Entrance Port of Fort Pierc	\$1,200,000	\$0	\$1,200,000	\$0	\$1,200,000	\$0	\$1,200,000	\$0	\$1,200,000	\$0	\$1,200,000
140403	FDOT Environmental Resource Conceptual	\$72,000	\$18,000	\$90,000	\$0	\$72,000	\$18,000	\$90,000	\$0	\$72,000	\$18,000	\$90,000
S9223	FDOT Clear Zone & Airport Development	\$9,675,000	\$3,225,000	\$12,900,000	\$1,235,220	\$0	\$54,780	\$54,780	\$18,200	\$0	\$36,580	\$36,580
S9241	FDOT Airport Land Acq. - Ridgehaven Phas	\$5,850,000	\$0	\$5,850,000	\$5,850,000	\$0	\$30,500	\$30,500	\$0	\$31,491	\$0	\$31,491
S9267	FDOT Airport Land Acq. - Exp. (Ridgehaven/	\$7,135,800	\$2,378,600	\$9,514,400	\$9,484,400	\$22,500	\$7,500	\$30,000	\$0	\$21,784	\$7,262	\$29,046
	TOTAL PORT AND AIRPORT AUTHORITY FUND:	\$30,482,619	\$7,444,150	\$37,926,769	\$18,644,171	\$6,391,849	\$1,310,758	\$7,702,607	\$507,692	\$6,162,627	\$1,026,045	\$7,188,672
145104	FDEP/USFWS Middle Cove/Riverside	\$519,725	\$0	\$519,725	\$92,425	\$427,300	\$0	\$427,300	\$2,200	\$425,100	\$0	\$425,100
145107	Queens Island Ocean to River	\$914,112	\$0	\$914,112	\$0	\$914,112	\$0	\$914,112	\$0	\$914,112	\$0	\$914,112
145109	IRL National Estuary Imp. 10A	\$14,685	\$0	\$14,685	\$0	\$14,685	\$0	\$14,685	\$10,667	\$4,018	\$0	\$4,018
145110	NOAA	\$30,000	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
145111	USF&W	\$43,891	\$0	\$43,891	\$0	\$0	\$0	\$0	\$0	\$43,891	\$0	\$43,891
145810	SWIM Imp. VIII Restoration	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$35,854	\$14,146	\$0	\$14,146
145811	SFWMD 1999 IRL License Plate	\$53,682	\$0	\$53,682	\$0	\$53,682	\$0	\$53,682	\$0	\$53,682	\$0	\$53,682
	TOTAL MOSQUITO CONTROL FUND:	\$1,626,095	\$0	\$1,626,095	\$92,425	\$1,459,779	\$0	\$1,459,779	\$48,721	\$1,484,949	\$0	\$1,484,949
160-2570	RAD / FPL	annual	allocations	vary	n/a	\$235,661	\$0	\$235,661	n/a	\$239,486	\$0	\$239,486
	TOTAL RAD:	\$0	\$0	\$0	\$0	\$235,661	\$0	\$235,661	\$0	\$239,486	\$0	\$239,486
183105	Domestic Relations Officer USDHHS 07'99-0	\$47,355	\$24,395	\$71,750	\$0	\$11,839	\$6,099	\$17,938	\$0	\$35,516	\$25,015	\$60,531
183207	Criminal Court Expenditures Grant FY99	\$22,091	\$0	\$22,091	\$0	\$22,091	\$0	\$22,091	\$0	\$22,091	\$0	\$22,091
183208	Court Reporter Grant OSCA FY00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,000	\$0	\$38,000
	TOTAL COURT ADMINISTRATOR FUND:	\$69,446	\$24,395	\$93,841	\$0	\$33,930	\$6,099	\$40,029	\$0	\$95,607	\$25,015	\$120,622

FUND #	PROJECT DESCRIPTION	GRANT AWARD + INTEREST			EXPENSES THROUGH FY98	FY99 GRANT BUDGET			ESTIMATED FY99 EXPENSES	FY00 GRANT BUDGET		
		GRANT FUNDS	COUNTY FUNDS	TOTAL PROJECT		GRANT AMOUNT	LOCAL SHARE	TOTAL PROJECT		GRANT AMOUNT	LOCAL SHARE	TOTAL PROJECT
184202	FDEP fort Pierce Inlet Mgmt Implementation	\$337,000	\$337,000	\$674,000	\$0	\$337,000	\$0	\$337,000	\$4,000	\$333,000	\$333,000	\$666,000
184203	FDEP Fort Pierce Beach Restoration	\$3,930,750	\$3,930,750	\$7,861,500	\$0	\$3,930,750	\$0	\$3,930,750	\$1,857,500	\$462,250	\$462,250	\$924,500
184802	FIND Spur Jetty	\$220,000	\$769,964	\$989,964	\$191,192	\$28,809	\$0	\$28,809	\$1,945	\$26,864	\$26,864	\$53,728
	TOTAL EROSION CONTROL FUND:	\$4,487,750	\$5,037,714	\$9,525,464	\$191,192	\$4,296,559	\$0	\$4,296,559	\$1,863,445	\$822,114	\$822,114	\$1,644,228
185203	FHFA SHIP 07'98-06'01	\$564,702	\$0	\$564,702	\$11,357	\$553,345	\$0	\$553,345	\$103,345	\$450,000	\$0	\$450,000
185204	FHFA SHIP 07'99-06'02	\$449,208	\$0	\$449,208	\$0	\$0	\$0	\$0	\$0	\$449,208	\$0	\$449,208
185205	FHFA SHIP 07'00-06'03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,496	\$0	\$10,496
	TOTAL HOUSING ASSISTANCE SHIP FUND:	\$1,013,910	\$0	\$1,013,910	\$11,357	\$553,345	\$0	\$553,345	\$103,345	\$909,704	\$0	\$909,704
186203	Recycling & Education FDEP FY00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119,197	\$0	\$119,197
	TOTAL RECYCLING FUND:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119,197	\$0	\$119,197
315201	DLIS Fort Pierce Downtown Library	\$400,000	\$1,750,000	\$2,150,000	\$83,320	\$316,680	\$1,248,548	\$1,565,228	\$1,649,949	\$10,000	\$0	\$10,000
	TOTAL COUNTY BUILDING FUND:	\$400,000	\$1,750,000	\$2,150,000	\$83,320	\$316,680	\$1,248,548	\$1,565,228	\$1,649,949	\$10,000	\$0	\$10,000
401218	Litter Control & Prevention FDEP FY00	\$17,500	\$0	\$17,500	\$0	\$0	\$0	\$0	\$0	\$17,500	\$0	\$17,500
401219	Waste Tire FDEP FY00	\$98,070	\$0	\$98,070	\$0	\$0	\$0	\$0	\$0	\$98,070	\$0	\$98,070
	TOTAL SANITARY LANDFILL FUND:	\$115,570	\$0	\$115,570	\$0	\$0	\$0	\$0	\$0	\$115,570	\$0	\$115,570
	GRAND TOTAL:	\$47,035,897	\$14,424,763	\$61,460,660	\$22,455,163	\$18,239,323	\$2,570,405	\$20,809,728	\$5,203,028	\$16,193,140	\$1,932,500	\$18,125,640

ST. LUCIE COUNTY - BASIC DEBT SCHEDULE

BOND RATING A- (1991 GO)

LINE	FUND	OBLIGATION	YEAR ISSUED	MATURITY	ORIGINAL AMOUNT	PRINCIPAL OUTSTANDING ON 9/30/99	PAYMENTS DUE IN FY 00			
							PRINCIPAL	INTEREST	OTHER COST	TOTAL
6	184	BEACH RENOURISHMENT NOTES	1998	Dec-03	485,000	485,000	88,173	21,296	5,500	114,969
7		Fiscal year different from loan year								
8										
9	205	BEACH BOND I&S	1991	Mar-03	8,635,000	3,680,000	825,000	208,430	500	1,033,930
10		Refunding voted 1983 bonds for oceanfront land acquisition.								
11										
12	215	5 BLDG BOND	1994	Oct-23	44,775,000	39,925,000	930,000	1,953,180	5,000	2,888,180
13		Refunding 1992 Sales Tax Revenue Bonds issued for County facilities.								
14										
15	235	BECKER ROAD	1996	Nov-17	1,860,000	1,810,000	55,000	110,748	1,500	167,248
16		MSTU paving and drainage improvements.								
17										
18	242	PORT I&S	1997	Jan-17	3,500,000	3,385,000	120,000	176,253	1,000	297,253
19		Bond for purchasing land in the Port of Fort Pierce.								
20										
21	262	TOURIST DEV TAX REVENUE NOTE	1997	Sep-02	960,000	610,000	190,000	33,977	1,500	225,477
22		For improvement of the Thomas J. White Stadium.								
23										
24	282	ENVIRONMENTAL LAND BOND	1999	Oct-11	15,300,000	14,345,000	980,000	580,210	5,000	1,565,210
25		Ad valorem tax bonds for land acquisition								
26										
27	304	800 MHZ RADIO SYSTEM	1998	Open	7,300,000	7,300,000	No current payables - will be re-financed thru a bond issue			
28		Bond Anticipation Note								
29										
30	401	SOLID WASTE SERIES 93	1993	Sep-15	12,945,000	10,190,000	555,000	485,605	1,206	1,041,811
31		Revenue bonds refunding 1990 issues & retiring unneeded funding								
32										
33	441	N HUTCHINSON W&S	1997	Oct-22	5,560,000	5,470,000	50,000	288,735	2,000	340,735
34		Revenue refunding bonds for acquisition of N Hutchinson system								
35		Plus outstanding parity bonds of 1992			(plus \$483,626)	(290,288)	48,519	48,519	0	97,038
36										
37	471	HOLIDAY PINES WATER AND WASTEWARER SYSTEM	1999	Oct-29	5,840,000	5,840,000	90,000	297,224	5,000	392,224
38		Revenue bonds, Series 1999								
39										
40	501	PUBLIC SAFETY COMPUTER EQUIPMENT LOAN	1999	Sep-04	536,314	536,314	91,382	29,885	0	121,267
41										
42										

LINE	FUND	OBLIGATION	YEAR ISSUED	MATURITY	ORIGINAL AMOUNT	PRINCIPAL OUTSTANDING ON 9/30/99	PAYMENTS DUE IN FY 00			
							PRINCIPAL	INTEREST	OTHER COST	TOTAL
47										
48		LOANS CLASSIFIED AS TRUST ACCOUNTS - NO COUNTY OBLIGATION:								
49										
50	102	STORMWATER MSTU (102001)	1998	2001	200,000	135,000	65,000	5,628	0	70,628
51										
52										
53	671	WAGNER PLACE MSBU	1991	Sep-00	80,000	10,000	10,000	750	1,500	12,250
54		Classified as a trust account.								
55										
56	672	FFA ROAD MSBU	1995	Feb-04	120,000	75,000	15,000	4,388	1,000	20,388
57		Payable to Sunbank								
58										
59	673	S HUTCH W&S SPECIAL ASSESSMT BONDS	1998	Nov-25	14,920,000	13,870,000	0	669,335	0	669,335
60		Refinancing of Bond for SHI Water & Sewer improvements.								
61										
62	673	SOUTH HUTCH - NORTH DISTRICT SERIES 1998A	1998	Nov-25	910,000	780,000	10,000	53,975	0	63,975
63		Construct a wastewater/reuse water collection & transmission system.								
64										
65	674	DRIFTWOOD MANOR MSBU	1997	2007	111,000	108,500	9,000	6,615	0	15,615
66		Classified as a trust account.								
67										
68	676	KING ORANGE MSBU	1996	Oct-11	230,000	200,000	0	14,625	0	14,625
69		MSBU paving and drainage improvements. Classified as a trust account.								
70										
71										
72		Note:								
73		\$1,000,000 line of credit pre-arranged for smaller MSBU projects: Anita St., Lost Tree, Treasure Cove, Timberlake Estates. Permanent assessment will pay for completed projects.								
74										
75	677	LOST TREE MSBU	1998	1999	21,000	0	0	0	0	0
76										
77	678	ANITA STREET MSBU	1998	1999	30,000	0	0	0	0	0
78										
79	679	TIMBERLAKE ESTATES MSBU	1998	1999	166,000	0	0	0	0	0
80										
81	690	TREASURE COVE MSBU	1998	1999	37,000	0	0	0	2,500	2,500
82										
83										
84										
85		Note:								
86		An MSBU is a Municipal Services Benefit Unit. The debt service is paid by assessments on benefiting property, and unless guaranteed by the Board, is not an obligation of county government.								
87										

LINE	FUND	OBLIGATION	YEAR ISSUED	MATURITY	ORIGINAL AMOUNT	PRINCIPAL OUTSTANDING ON 9/30/99	PAYMENTS DUE IN FY 00			
							PRINCIPAL	INTEREST	OTHER COST	TOTAL
92										
93		LEASE OBLIGATIONS:								
94										
95	XXX	SPORTS COMPLEX LEASE FROM T.J. WHITE	1988	2003	12,514,966	12,514,966	TBD	TBD	TBD	0
96		2 out of 3 cents from Tourist Development tax in the County are used to								
97		cover any operating deficits of the stadium and leftover is used for lease								
98		payments.								
99										
100	001	PURCHASING (001-1320)	1999	2004	122,739	106,631	19,705	11,735	0	31,440
101										
102	001	SUPERVISOR OF ELECTIONS (001-1910)	1996	2001	454,301	200,249	95,186	7,443	0	102,629
103										
104	145	MOSQUITO CONTROL EQUIPMENT	1999	2004	87,825	68,348	15,752	3,725	0	19,477
105										
106	418	GOLF COURSE EQUIPMENT	1996	2000	220,936	96,811	96,811	4,494	0	101,305
107										
108	461	SPORTS COMPLEX EQUIPMENT	1995	2000	102,385	6,173	6,174	275	0	6,449
109										
110	461	SPORTS COMPLEX SCOREBOARD	1999	2002	300,000	300,000	0	75,000	0	75,000
111										

COMMUNITY DEVELOPMENT DISTRICT BONDS - bonds issued by district:

INDUSTRIAL REVENUE BONDS

sponsored by the County on behalf of local companies:

DISTRICT	ISSUED	MATURES	AMOUNT
ST LUCIE WEST IRRIGATION AND STORMWATER	1994	2020	19,785,000
SLW - ROADS, DRAINAGE AND UTILITIES	1995	2000	4,010,000
SLW - ROADS, UTILITIES	1995	2025	4,950,000
SLW - ROAD, DRAINAGE	1997	2003	3,135,000
SLW - UTILITIES REFUNDING	1994	2023	22,990,000
CAPRON TRAILS	1991	2010	8,375,000
THE RESERVE - W&S		2022	4,400,000
THE RESERVE - REFINANCING UTILITIES		2022	400,000
THE RESERVE - DRAINAGE	1994	2014	5,000,000
HOUSING FINANCE AUTHORITY	1984	2015	2,891,000
HOUSING FINANCE AUTHORITY	1985	2016	1,000,000
HOUSING FINANCE AUTHORITY	1991	2023	7,170,000
HOUSING FINANCE AUTHORITY	1992	2024	4,950,000
HOUSING FINANCE AUTHORITY	1995	2028	6,235,000
HOUSING FINANCE AUTHORITY	1996	2029	3,750,000
HOUSING FINANCE AUTHORITY	1997	2030	8,685,000
HOUSING FINANCE AUTHORITY	1998	2031	5,818,000

COMPANY	ISSUED	AMOUNT
FLORIDA POWER & LIGHT	1990-95	\$312,945,000
INDIAN RIVER TERMINAL CO	1983	\$1,000,000
KEGEL & STILLI	1984	\$900,000
606 IT6 CORPORATION	1985	\$500,000
WHITE DEVELOPMENT CORP	1991	\$5,285,000
SAVANNAHS HOSPITAL	1985	\$9,500,000
ORCHID ISLAND JUICE CO	1996	\$1,575,000