

**GRANTS LISTING as of 9/30/05**

DEPT.	FUND #	PROJECT DESCRIPTION	GRANT AWARD + INTEREST			EXPENSES THROUGH FY04	FY05 GRANT BUDGET			ACTUAL FY05 EXPENSES	FY06 GRANT BUDGET		
			GRANT FUNDS	LOCAL MATCH	TOTAL PROJECT		GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT		GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT
			Growth Mgt	001131	FDOT Section 5303 FY01	\$33,750	\$3,750	\$37,500	\$7,719	\$0	\$0	\$0	\$0
Growth Mgt	001142	FDOT Section 5303 FY02	\$67,713	\$7,523	\$75,236	\$2,365	\$65,382	\$7,265	\$72,647	\$4,434	\$0	\$0	\$0
Growth Mgt	001149	MPO Section 112 Planning FHWA 07'03-06'04	\$281,000	\$0	\$281,000	\$236,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Growth Mgt	001150	FDOT Section 5303 FY03	\$34,964	\$3,885	\$38,849	\$0	\$33,750	\$3,750	\$37,500	\$0	\$33,750	\$3,750	\$37,500
Growth Mgt	001288	TDC Planning Grant FY04	\$19,982	\$0	\$19,982	\$16,735	\$15	\$0	\$0	\$15	\$0	\$0	\$0
Growth Mgt	001159	FDOT Section 5303 FY04	\$61,549	\$6,839	\$68,388	\$0	\$61,549	\$6,839	\$68,388	\$0	\$61,549	\$6,839	\$68,388
Growth Mgt	001160	Section 112/MPO/FHWA/Planning FY05	\$686,980	\$0	\$686,980	\$50,655	\$686,980	\$0	\$686,980	\$233,697	\$0	\$0	\$0
Growth Mgt	001167	FTA Section 5303 - Grant FY05	\$62,488	\$6,943	\$69,431	\$0	\$62,488	\$6,943	\$69,431	\$0	\$62,488	\$6,943	\$69,431
Growth Mgt	001293	TDC Planning Grant FY05	\$20,011	\$0	\$20,011	\$0	\$20,011	\$0	\$20,011	\$13,748	\$0	\$0	\$0
Growth Mgt	001166	Section 112/MPO/FHWA/Planning FY06	\$1,120,250	\$0	\$1,120,250	\$0	\$433,311	\$0	\$433,311	\$208,276	\$1,050,000	\$0	\$1,050,000
Growth Mgt	001257	TDC Planning Grant FY06	\$20,011	\$0	\$20,011	\$0	\$0	\$0	\$0	\$0	\$20,011	\$0	\$20,011
Growth Mgt	001176	FTA Section 5303 - Grant FY06	\$64,549	\$6,839	\$71,388	\$0	\$0	\$0	\$0	\$0	\$61,549	\$6,839	\$68,388
Growth Mgt	001177	Section 112/MPO/FHWA Planning FY06	\$581,250	\$0	\$581,250	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Growth Mgt	001402	Hurricane Impact Marketing Grant	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0
Comm Svcs	001111	Section 5307 FTA USC FY97	\$864,475	\$0	\$864,475	\$21,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Comm Svcs	001117	Section 5307 FTA USC FY99	\$1,234,048	\$0	\$1,234,048	\$29,870	\$36,983	\$0	\$36,983	\$14,728	\$22,255	\$0	\$22,255
Comm Svcs	001124	Section 5307 FTA USC FY00	\$1,182,015	\$0	\$1,182,015	\$30,814	\$101,671	\$0	\$101,671	\$0	\$101,671	\$0	\$101,671
Comm Svcs	001146	Section 5307 FTA USC FY03	\$1,062,566	\$0	\$1,062,566	\$97,378	\$77,752	\$0	\$77,752	\$13,480	\$64,272	\$0	\$64,272
Comm Svcs	001155	USDOJ Violence Against Women Grant	\$301,755	\$0	\$301,755	\$157,240	\$52,636	\$0	\$52,636	\$30,022	\$0	\$0	\$0
Comm Svcs	001156	Section 5307 FTA USC FY04	\$1,200,000	\$0	\$1,200,000	\$0	\$1,200,000	\$0	\$1,200,000	\$0	\$1,096,633	\$0	\$1,096,633
Comm Svcs	001157	TC Community Action Agency (CSBG) FY04	\$188,227	\$1,906	\$190,133	\$185,300	\$4,833	\$0	\$4,833	\$4,610	\$0	\$0	\$0
Comm Svcs	001282	FDOT Transit Marketing Plan	\$125,000	\$125,000	\$250,000	\$0	\$125,000	\$0	\$125,000	\$0	\$125,000	\$125,000	\$250,000
Comm Svcs	001283	FDOT Automatic Vehicle Location System	\$100,000	\$100,000	\$200,000	\$91,344	\$8,657	\$8,657	\$17,314	\$0	\$100,000	\$100,000	\$200,000
Comm Svcs	001284	TRIP Non-sponsored TDC Grant FY04	\$328,969	\$36,540	\$365,509	\$364,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Comm Svcs	001285	St. Lucie Juvenile Mental Health Grant	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Comm Svcs	001289	FDOT Transit Buses and Infrastructure	\$470,140	\$470,140	\$940,280	\$671,988	\$134,146	\$134,146	\$268,292	\$48,169	\$110,061	\$110,061	\$220,122
Comm Svcs	001290	CTD Medicaid Trips	\$632,181	\$0	\$632,181	\$0	\$632,181	\$0	\$632,181	\$316,092	\$0	\$0	\$0
Comm Svcs	130201	FDOT Fixed Route Grant	\$112,400	\$112,400	\$224,800	\$0	\$112,400	\$112,400	\$224,800	\$0	\$112,400	\$112,400	\$224,800
Comm Svcs	001164	USDOJ Violence Against Women Grant	\$350,000	\$0	\$350,000	\$0	\$350,000	\$0	\$350,000	\$350,000	\$350,000	\$0	\$350,000
Comm Svcs	001165	CSBG Grant FY05	\$230,640	\$0	\$230,640	\$0	\$230,640	\$0	\$230,640	\$75,713	\$0	\$0	\$0
Comm Svcs	001292	TRIP Non-sponsored TDC Grant FY05	\$313,564	\$34,174	\$347,738	\$0	\$313,564	\$34,174	\$347,738	\$91,069	\$347,738	\$0	\$347,738
Comm Svcs	001296	FCTD Rural Area Capital Equip Support Grant	\$94,500	\$10,500	\$105,000	\$0	\$94,500	\$10,500	\$105,000	\$0	\$94,500	\$10,500	\$105,000
Comm Svcs	130200	FDOT Service Development Grant	\$154,420	\$154,420	\$308,840	\$0	\$154,420	\$154,420	\$308,840	\$0	\$154,420	\$154,420	\$308,840
Comm Svcs	001172	CDBG Grant FY05	\$750,000	\$100,000	\$850,000	\$0	\$750,000	\$100,000	\$850,000	\$24,296	\$740,326	\$100,000	\$840,326
Comm Svcs	001174	FHFC Disaster Relief Grant	\$500,000	\$112,000	\$612,000	\$0	\$500,000	\$112,000	\$612,000	\$0	\$500,000	\$112,000	\$612,000
Comm Svcs	001178	FTA Buses FY 05 / 06	\$388,711	\$0	\$388,711	\$0	\$388,711	\$0	\$388,711	\$0	\$388,711	\$0	\$388,711
Comm Svcs	001179	CSBG Grant FY06	\$185,000	\$0	\$185,000	\$0	\$0	\$0	\$0	\$0	\$185,000	\$0	\$185,000
Comm Svcs	001200	CTD Medicaid Trips	\$632,181	\$0	\$632,181	\$0	\$0	\$0	\$0	\$0	\$632,181	\$0	\$632,181
Comm Svcs	001201	FCTD TRIP Grant FY06	\$329,997	\$36,666	\$366,663	\$0	\$0	\$0	\$0	\$0	\$329,997	\$36,666	\$366,663
Comm Svcs	001297	FCTD Rural Area Capital Equip Support Grant	\$117,000	\$13,000	\$130,000	\$0	\$117,000	\$13,000	\$130,000	\$0	\$117,000	\$0	\$117,000
Comm Svcs	001180	HUD Shelter Plus Grant	\$454,440	\$0	\$454,440	\$0	\$454,000	\$0	\$454,000	\$0	\$454,000	\$0	\$454,000
Comm Svcs	001404	CDBG Supplemental Disaster Recovery Initiative	\$3,000,000	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$3,000,000
Comm Svcs	130202	Rural Area Capital Assistance Grant	\$69,797	\$7,755	\$77,552	\$0	\$69,797	\$7,755	\$77,552	\$0	\$69,797	\$7,755	\$77,552
Comm Svcs	130203	FCTD Fixed Route Grant	\$112,000	\$112,000	\$224,000	\$0	\$0	\$0	\$0	\$0	\$112,000	\$112,000	\$224,000
Comm Svcs	130205	Service Development Grant	\$154,420	\$154,420	\$308,840	\$0	\$0	\$0	\$0	\$0	\$154,420	\$154,420	\$308,840
Comm Svcs	001181	FTA Section 5307 Operating & Cap Asst.	\$1,213,300	\$338,355	\$1,551,655	\$0	\$0	\$0	\$0	\$0	\$1,213,300	\$338,355	\$1,551,655
Comm Svcs	130204	FDOT Intermodal Facility Grant	\$225,000	\$225,000	\$450,000	\$0	\$225,000	\$225,000	\$450,000	\$0	\$225,000	\$225,000	\$450,000
Cultural Affairs	001163	Fish Net Loss Grant	\$24,703	\$0	\$24,703	\$21,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cultural Affairs	001169	IMLS-Museum Assessment Program	\$3,820	\$550	\$4,370	\$2,900	\$920	\$550	\$1,470	\$0	\$920	\$550	\$1,470

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			GRANT FUNDS	LOCAL MATCH	TOTAL PROJECT		GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT		GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT
Cultural Affairs	001298	FLA Cultural Support Program	\$7,949	\$0	\$7,949	\$0	\$7,949	\$0	\$7,949	\$7,949	\$0	\$0	\$0
Cultural Affairs	001310	DEP Innovative Recycling/Waste Reduction	\$100,000	\$50,000	\$150,000	\$0	\$100,000	\$50,000	\$150,000	\$15,010	\$100,000	\$50,000	\$150,000
Cultural Affairs	001403	Sea Turtle Grants Program	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000
Parks &Rec	001281	Florida's Fishing & Boating Heritage	\$52,500	\$17,500	\$70,000	\$58,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks &Rec	001811	Tennis in the Parks	\$1,500	\$1,500	\$3,000	\$1,455	\$45	\$1,500	\$1,545	\$0	\$0	\$0	\$0
Parks &Rec	001817	Tennis in the Parks - 2nd Year	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0
Parks &Rec	129310	FRDAP Lawnwood Rec Complex	\$200,000	\$200,000	\$400,000	\$0	\$200,000	\$200,000	\$400,000	\$27,150	\$200,000	\$200,000	\$400,000
Pub Safety	001162	FDCA/FEMA COOP Plan	\$100,000	\$0	\$100,000	\$95,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pub Safety	001170	CERT FY 05	\$23,438	\$6,000	\$29,438	\$0	\$23,438	\$6,000	\$29,438	\$18,266	\$0	\$0	\$0
Pub Safety	001173	Homeland Security (DCA)	\$159,116	\$0	\$159,116	\$0	\$159,116	\$0	\$159,116	\$0	\$159,116	\$0	\$159,116
Pub Safety	001286	FDCA Emergency Mgmt Prep. & Asst. FY04	\$140,734	\$0	\$140,734	\$116,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pub Safety	001287	FDCA Hazardous Materials FY04	\$7,535	\$0	\$7,535	\$5,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pub Safety	001294	FDCA/EMPA FY05	\$137,989	\$0	\$137,989	\$0	\$137,989	\$0	\$137,989	\$130,435	\$0	\$0	\$0
Pub Safety	001295	FDCA/HazMat FY05	\$7,841	\$0	\$7,841	\$0	\$7,841	\$0	\$7,841	\$702	\$0	\$0	\$0
Pub Safety	001299	FDCA/EMPA FY06	\$102,959	\$0	\$102,959	\$0	\$0	\$0	\$0	\$0	\$102,959	\$0	\$102,959
Soil & Water	001400	Emergency Residential	\$200,000	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$200,000
Soil & Water	001175	USDA Urban Mobile Irrigation Lab FY06	\$56,614	\$0	\$56,614	\$0	\$0	\$0	\$0	\$0	\$56,614	\$0	\$56,614
Soil & Water	001814	SFWM Floridan Aquifer Grant	\$321,400	\$0	\$321,400	\$0	\$321,400	\$0	\$321,400	\$29,709	\$257,120	\$0	\$257,120
Co Ext Office	001816	SFWM Stormwater Prevention Educ Proj	\$32,000	\$32,000	\$64,000	\$0	\$32,000	\$32,000	\$64,000	\$0	\$32,000	\$32,000	\$64,000
		<b>TOTAL GENERAL FUNDS</b>	<b>\$21,967,341</b>	<b>\$2,487,605</b>	<b>\$24,454,946</b>	<b>\$2,365,124</b>	<b>\$8,544,075</b>	<b>\$1,226,899</b>	<b>\$9,770,959</b>	<b>\$1,657,570</b>	<b>\$13,303,758</b>	<b>\$2,005,498</b>	<b>\$15,309,256</b>
Pub Works	001217	DEP Regional Attenuation FAC	\$33,620	\$0	\$33,620	\$30,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pub Works	101104	FDOT Indian River Dr. Hurricane Repair	\$291,560	\$69,140	\$360,700	\$15,345	\$233,424	\$75,585	\$309,009	\$0	\$233,424	\$75,585	\$309,009
Pub Works	101105	FHWA Hurricane Jeanne	\$29,356,862	\$0	\$29,356,862	\$0	\$29,356,862	\$0	\$29,356,862	\$27,601,067	\$0	\$0	\$0
Pub Works	101106	Emergency Watershed Protection Program	\$4,376,250	\$1,458,750	\$5,835,000	\$0	\$4,376,250	\$1,458,750	\$5,835,000	\$160	\$4,376,250	\$1,458,750	\$5,835,000
Pub Works	101107	St. Johns Water Mgt District	\$60,000	\$0	\$60,000	\$0	\$60,000	\$0	\$60,000	\$60,000	\$0	\$0	\$0
Pub Works	101108	FHWA/FDOT Hurricane Frances	\$12,952,573	\$0	\$12,952,573	\$0	\$0	\$0	\$0	\$0	\$12,952,573	\$0	\$12,952,573
Pub Works	101109	FHWA/FDOT Hurricane Jeanne	\$10,845,012	\$0	\$10,845,012	\$0	\$0	\$0	\$0	\$0	\$10,845,012	\$0	\$10,845,012
Pub Works	101213	FDOT 25th Street Widening	\$13,800,000	\$0	\$13,800,000	\$24,389	\$13,200,000	\$0	\$13,200,000	\$0	\$13,200,000	\$0	\$13,200,000
Pub Works	101214	FDOT Indrio Rd & US1	\$174,126	\$0	\$174,126	\$0	\$174,126	\$0	\$174,126	\$0	\$174,126	\$0	\$174,126
Pub Works	101215	FDOT Traffic Signal Grant	\$250,000	\$0	\$250,000	\$25,988	\$211,605	\$0	\$211,605	\$640	\$206,893	\$0	\$206,893
Pub Works	101216	River Park Baffle Box	\$88,077	\$88,077	\$176,154	\$143,274	\$16,440	\$16,440	\$32,880	\$0	\$16,440	\$16,440	\$32,880
Pub Works	101217	OTTED Tropicana Signal Upgrade	\$300,000	\$265,000	\$565,000	\$70,250	\$300,000	\$265,000	\$565,000	\$494,750	\$0	\$0	\$0
Pub Works	101218	Midway Rd PD& E Study	\$655,803	\$0	\$655,803	\$204,298	\$451,506	\$0	\$451,506	\$83,379	\$368,127	\$0	\$368,127
Pub Works	101803	Shoreline Stabilization & Re-Vegetation	\$225,000	\$0	\$225,000	\$0	\$225,000	\$0	\$225,000	\$104,915	\$120,085	\$0	\$120,085
		<b>TOTAL TRANSPORTATION TRUST FUNDS</b>	<b>\$73,408,883</b>	<b>\$1,880,967</b>	<b>\$75,289,850</b>	<b>\$513,663</b>	<b>\$48,605,213</b>	<b>\$1,815,775</b>	<b>\$50,420,988</b>	<b>\$28,344,910</b>	<b>\$42,492,930</b>	<b>\$1,550,775</b>	<b>\$44,043,705</b>
Comm Dev.	102107	FDOT Bicycle Coordinator FY04	\$27,105	\$25,040	\$52,145	\$0	\$27,105	\$25,040	\$52,145	\$38,194	\$0	\$0	\$0
Public Works	102108	Platt's Creek Stormwater	\$530,000	\$0	\$530,000	\$0	\$530,000	\$0	\$530,000	\$512,010	\$17,990	\$0	\$17,990
Stormwater	102109	Indian River Estate Drainage	\$2,800,000	\$0	\$2,800,000	\$0	\$2,800,000	\$0	\$2,800,000	\$0	\$2,800,000	\$0	\$2,800,000
Public Works	102202	FDEP Platt's Creek Stormwater	\$760,180	\$760,180	\$1,520,360	\$0	\$760,180	\$760,180	\$1,520,360	\$738,960	\$21,220	\$21,220	\$42,440
Env Resources	102203	Urban & Community Forestry	\$15,000	\$15,000	\$30,000	\$0	\$15,000	\$15,000	\$30,000	\$23,308	\$0	\$0	\$0
Public Works	102803	Paradise Park Stormwater Improvement	\$500,000	\$563,789	\$1,063,789	\$0	\$500,000	\$563,789	\$1,063,789	\$0	\$500,000	\$563,789	\$1,063,789
Public Works	102804	SFWM Harmony Heights Phase 1	\$336,780	\$336,780	\$673,560	\$0	\$0	\$0	\$0	\$0	\$336,780	\$336,780	\$673,560
Public Works	102805	SFWM Paradise Park Phase 1	\$224,596	\$224,596	\$449,192	\$0	\$0	\$0	\$0	\$0	\$224,596	\$224,596	\$449,192
		<b>TOTAL UNINCORPORATED FUNDS</b>	<b>\$5,193,661</b>	<b>\$1,925,385</b>	<b>\$7,119,046</b>	<b>\$0</b>	<b>\$4,632,285</b>	<b>\$1,364,009</b>	<b>\$5,996,294</b>	<b>\$1,312,472</b>	<b>\$3,900,586</b>	<b>\$1,146,385</b>	<b>\$5,046,971</b>
Pub Safety	104-2610	Fire Dept. EMS Grant	annual	allocations	vary	\$137,938	\$140,000	\$0	\$140,000	\$136,901	\$140,000	\$0	\$140,000
		<b>TOTAL GRANTS &amp; DONATIONS FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137,938</b>	<b>\$140,000</b>	<b>\$0</b>	<b>\$140,000</b>	<b>\$136,901</b>	<b>\$140,000</b>	<b>\$0</b>	<b>\$140,000</b>

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			GRANT FUNDS	LOCAL MATCH	TOTAL PROJECT		GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT		GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT
Library	105-7115	FDLI State Aid to Libraries	annual	allocations	vary	\$319,871	\$305,600	\$0	\$305,600	\$213,931	\$227,750	\$0	\$227,750
<b>TOTAL LIBRARY SPECIAL GRANTS FUND</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$319,871</b>	<b>\$305,600</b>	<b>\$0</b>	<b>\$305,600</b>	<b>\$213,931</b>	<b>\$227,750</b>	<b>\$0</b>	<b>\$227,750</b>
Sheriff *(1)	107133	USDOJ SCAAP 2003	\$5,106	\$0	\$5,106	\$5,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sheriff	107134	USDOJ LLEBG 2003	\$58,370	\$6,486	\$64,856	\$58,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sheriff	107135	USDOJ Ed Byrne Grant FY04	\$72,137	\$221,863	\$294,000	\$72,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sheriff	107136	FDLE Byrne Intoxilyzer 8000	\$61,350	\$20,450	\$81,800	\$81,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sheriff	107137	USDOJ State Criminal Alien Asst	\$5,771	\$0	\$5,771	\$5,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sheriff	107138	USDOJ Local Law Enforcement Block Grant	\$28,804	\$3,200	\$32,004	\$2,408	\$26,396	\$0	\$26,396	\$26,396	\$6,846	\$0	\$6,846
Sheriff	107139	COPS Universal Hiring Award	\$750,000	\$881,470	\$1,631,470	\$0	\$750,000	\$0	\$750,000	\$0	\$750,000	\$0	\$750,000
Sheriff	107140	USDOJ Edward Byrne Drug Program 05	\$70,981	\$115,300	\$186,281	\$0	\$70,981	\$0	\$70,981	\$0	\$70,981	\$0	\$70,981
Sheriff	107141	FDLE Byrne Intoxilyzer 8000 Phase 3	\$4,762	\$1,588	\$6,350	\$0	\$4,762	\$0	\$4,762	\$6,350	\$4,762	\$0	\$4,762
Sheriff	107142	FDLE Terrorism Prev. Program Grant	\$38,544	\$0	\$0	\$0	\$38,544	\$0	\$38,544	\$23,209	\$0	\$0	\$0
Sheriff	107143	FDLE Livescan Workstation Grant	\$38,431	\$0	\$38,431	\$0	\$38,431	\$0	\$38,431	\$0	\$38,431	\$0	\$38,431
Sheriff	107144	Edward Byrne Memorial Justice Assist. Grant	\$124,600	\$0	\$124,600	\$0	\$0	\$0	\$0	\$0	\$124,600	\$0	\$124,600
Sheriff	107145	COPS Secure Our Schools Grant	\$149,000	\$149,000	\$298,000	\$0	\$0	\$0	\$0	\$0	\$149,000	\$0	\$149,000
<b>TOTAL FINE AND FORFEITURE FUND</b>			<b>\$1,407,856</b>	<b>\$1,399,357</b>	<b>\$2,768,669</b>	<b>\$225,661</b>	<b>\$929,114</b>	<b>\$0</b>	<b>\$929,114</b>	<b>\$55,955</b>	<b>\$1,144,620</b>	<b>\$0</b>	<b>\$1,144,620</b>
Airport	140122	USDOT Rehabilitation of Runway 14-32	\$250,000	\$13,888	\$263,888	\$0	\$160,581	\$6,000	\$166,581	\$60,000	\$160,581	\$13,888	\$174,469
Airport	140123	USDOT Environmental Assessment Run 9L-27R	\$150,000	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport	140125	FAA Noise Study Update	\$142,000	\$0	\$142,000	\$119,690	\$22,311	\$0	\$22,311	\$21,883	\$2,795	\$0	\$2,795
Airport	140127	FAA BCA 9L-27R / Rehab 14-32	\$1,150,000	\$0	\$1,150,000	\$173,640	\$1,021,850	\$0	\$1,021,850	\$975,526	\$267,822	\$1	\$267,823
Airport	140128	USDOC - Industrial Park West - EDA	\$1,500,000	\$0	\$1,500,000	\$0	\$1,500,000	\$0	\$1,500,000	\$173,280	\$1,500,000	\$0	\$1,500,000
Airport	140129	FAA Design 9L-27R/Install Perimeter	\$3,221,556	\$0	\$3,221,556	\$0	\$677,000	\$0	\$677,000	\$88,755	\$677,000	\$0	\$677,000
Airport	140130	FAA Instrument Landing System	\$195,000	\$0	\$195,000	\$0	\$195,000	\$0	\$195,000	\$195,000	\$0	\$0	\$0
Airport	140131	FAA Design Parallel Runway 9L/27R	\$919,498	\$0	\$919,498	\$0	\$919,498	\$0	\$919,498	\$2,470	\$919,498	\$0	\$919,498
Airport	140308	FDOT Constr. Of Perim. Fencing #4	\$88,000	\$22,000	\$110,000	\$0	\$33,805	\$8,450	\$42,255	\$42,257	\$0	\$0	\$0
Airport	140316	FDOT Airport Fire Equipment	\$400,000	\$100,000	\$500,000	\$47,736	\$363,280	\$90,820	\$454,100	\$13,434	\$358,096	\$89,523	\$447,619
Airport	140317	FDOT Airport Taxiway "A" Extension	\$220,000	\$55,000	\$275,000	\$3,995	\$220,361	\$55,092	\$275,453	\$261,218	\$30,053	\$7,515	\$37,568
Airport	140320	FDOT Environmental Assessment #411313	\$63,500	\$63,500	\$127,000	\$107,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport	140321	FDOT Install Safety Fencing	\$204,000	\$51,000	\$255,000	\$181,992	\$58,408	\$14,601	\$73,009	\$73,009	\$0	\$0	\$0
Airport	140322	FDOT Industrial Park West Development Phase I	\$1,100,000	\$1,100,000	\$2,200,000	\$308,201	\$983,189	\$983,188	\$1,966,377	\$107,047	\$983,189	\$983,188	\$1,966,377
Airport	140323	FDOT Drainage Improvement	\$480,000	\$120,000	\$600,000	\$56,760	\$434,592	\$108,648	\$543,240	\$75,657	\$432,880	\$108,220	\$541,100
Airport	140324	FDOT Design Runway 14/32 Rehabilitation	\$69,443	\$69,443	\$138,886	\$138,886	\$64,476	\$64,475	\$128,951	\$126,234	\$0	\$0	\$0
Airport	140325	Conduct Part 150 Study	\$7,900	\$7,900	\$15,800	\$13,299	\$1,251	\$1,250	\$2,501	\$2,431	\$167	\$166	\$333
Airport	140326	Rehab Airfield Lighting	\$1,296,000	\$324,000	\$1,620,000	\$196,736	\$1,138,611	\$284,654	\$1,423,265	\$1,035,287	\$903,424	\$225,857	\$1,129,281
Airport	140327	FDOT Industrial Park West Development Phase II	\$800,000	\$800,000	\$1,600,000	\$16,875	\$791,563	\$791,563	\$1,583,126	\$99,272	\$791,563	\$791,563	\$1,583,126
Airport	140330	FDOT Security Coverage	\$117,375	\$0	\$117,375	\$3,600	\$113,775	\$0	\$113,775	\$109,395	\$37,756	\$0	\$37,756
Airport	140331	Benefit/Cost Analysis	\$8,333	\$8,333	\$16,666	\$15,115	\$1,214	\$1,214	\$2,428	\$1,459	\$709	\$929	\$1,638
Airport	140332	Stormwater Permits	\$40,000	\$10,000	\$50,000	\$0	\$40,000	\$10,000	\$50,000	\$44,523	\$24,431	\$6,108	\$30,539
Airport	140333	Rehab Airfield Pavement Markings	\$103,200	\$25,800	\$129,000	\$0	\$103,200	\$25,800	\$129,000	\$24,750	\$86,432	\$21,608	\$108,040
Airport	140334	Constr. Apron & Environmental Mitigation	\$388,000	\$97,000	\$485,000	\$0	\$388,000	\$97,000	\$485,000	\$62,222	\$354,268	\$88,567	\$442,835
Airport	140335	Parallel Runway Design - 9L/27R	\$80,830	\$13,868	\$94,698	\$0	\$80,830	\$80,830	\$161,660	\$130	\$80,830	\$13,868	\$94,698
Airport	140336	Rehabilitation of Taxiway E	\$508,000	\$127,000	\$635,000	\$0	\$508,000	\$127,000	\$635,000	\$79,305	\$508,000	\$127,000	\$635,000
Airport	140337	Install Perimeter Fencing	\$152,000	\$38,000	\$190,000	\$0	\$152,000	\$38,000	\$190,000	\$147,229	\$124,936	\$31,233	\$156,169
Airport	140338	Install Perimeter Fencing	\$3,948	\$3,948	\$7,896	\$0	\$3,948	\$3,948	\$7,896	\$4,622	\$3,948	\$3,948	\$7,896
Airport	140339	Drainage Improvements	\$200,000	\$50,000	\$250,000	\$0	\$200,000	\$50,000	\$250,000	\$0	\$200,000	\$50,000	\$250,000
Airport	140340	Hurricane Repair	\$95,000	\$23,750	\$118,750	\$0	\$95,000	\$23,750	\$118,750	\$3,686	\$95,000	\$23,750	\$118,750
Airport	140341	Construction ARFF Facility	\$960,000	\$240,000	\$1,200,000	\$0	\$960,000	\$240,000	\$1,200,000	\$0	\$960,000	\$240,000	\$1,200,000
Airport	140342	Construction ARFF Access Road	\$433,600	\$108,400	\$542,000	\$0	\$433,600	\$108,400	\$542,000	\$0	\$433,600	\$108,400	\$542,000
<b>TOTAL AIRPORT FUND</b>			<b>\$15,347,183</b>	<b>\$3,472,830</b>	<b>\$18,820,013</b>	<b>\$1,534,414</b>	<b>\$11,665,343</b>	<b>\$3,214,683</b>	<b>\$14,880,026</b>	<b>\$3,830,081</b>	<b>\$9,936,978</b>	<b>\$2,935,332</b>	<b>\$12,872,310</b>

DEPT.	FUND #	PROJECT DESCRIPTION	GRANT AWARD + INTEREST			EXPENSES THROUGH FY04	FY05 GRANT BUDGET			ACTUAL FY05 EXPENSES	FY06 GRANT BUDGET		
			GRANT FUNDS	LOCAL MATCH	TOTAL PROJECT		GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT		GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT
Port	140306	FDOT New North Entrance Port of Fort Pierce	\$1,200,000	\$0	\$1,200,000	\$21,347	\$1,075,558	\$0	\$1,075,558	\$54,181	\$1,030,766	\$0	\$1,030,766
Port	140328	FDOT Land Acquisition/Planning Study #1	\$472,000	\$472,000	\$944,000	\$9,440	\$467,280	\$467,280	\$934,560	\$0	\$467,280	\$467,280	\$934,560
Port	140329	FDOT Land Acquisition/Planning Study #2	\$1,750,000	\$1,750,000	\$3,500,000	\$1,258,904	\$1,120,548	\$1,120,548	\$2,241,096	\$771,515	\$1,075,718	\$1,075,718	\$2,151,436
Port	140800	SFWM D IRL Taylor Creek Restoration	\$860,000	\$0	\$860,000	\$592,575	\$260,000	\$0	\$260,000	\$190,374	\$260,000	\$0	\$260,000
TOTAL PORT FUNDS:			<b>\$4,282,000</b>	<b>\$2,222,000</b>	<b>\$6,504,000</b>	<b>\$1,882,266</b>	<b>\$2,923,386</b>	<b>\$1,587,828</b>	<b>\$4,511,214</b>	<b>\$1,016,070</b>	<b>\$2,833,764</b>	<b>\$1,542,998</b>	<b>\$4,376,762</b>
Utilities	140319	FDEP Airport Ind. Park Wastewater	\$100,000	\$0	\$100,000	\$4,000	\$95,700	\$0	\$95,700	\$93,260	\$2,440	\$0	\$2,440
Utilities	390201	FDEP Airport Ind. Park Wastewater	\$788,000	\$0	\$788,000	\$0	\$788,000	\$0	\$788,000	\$0	\$788,000	\$0	\$788,000
TOTAL UTILITIES/AIRPORT:			<b>\$888,000</b>	<b>\$0</b>	<b>\$888,000</b>	<b>\$4,000</b>	<b>\$883,700</b>	<b>\$0</b>	<b>\$883,700</b>	<b>\$93,260</b>	<b>\$790,440</b>	<b>\$0</b>	<b>\$790,440</b>
Mosquito	145115	USDA Indrio Blueway	\$260,300	\$88,700	\$349,000	\$88,070	\$172,230	\$0	\$172,230	\$57,040	\$0	\$0	\$0
Mosquito	145116	FDEP Rec Trails Program	\$22,500	\$0	\$22,500	\$0	\$22,500	\$0	\$22,500	\$0	\$0	\$0	\$0
Mosquito	145820	FIND Blind Creek	\$50,000	\$56,383	\$106,383	\$0	\$50,000	\$0	\$50,000	\$45,187	\$0	\$0	\$0
Mosquito	145822	Wildcat Cove Salt Marsh	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$29,809	\$0	\$0	\$0
Mosquito	145823	Wilcat Cove Preserve Fishing/Observation	\$22,500	\$0	\$22,500	\$0	\$22,500	\$0	\$22,500	\$0	\$0	\$0	\$0
Mosquito	145824	SFWM D IRL License Plate 2005-2006	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
TOTAL MOSQUITO CONTROL FUND:			<b>\$455,300</b>	<b>\$145,083</b>	<b>\$600,383</b>	<b>\$88,070</b>	<b>\$317,230</b>	<b>\$0</b>	<b>\$317,230</b>	<b>\$132,036</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>
Pub Safety	160-2570	RAD / FPL	annual	allocations	vary	\$155,146	\$175,450	\$0	\$175,450	\$124,337	\$208,362	\$0	\$208,362
TOTAL RAD:			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$155,146</b>	<b>\$175,450</b>	<b>\$0</b>	<b>\$175,450</b>	<b>\$124,337</b>	<b>\$208,362</b>	<b>\$0</b>	<b>\$208,362</b>
Court	183108	Dom Relations Officer USDHHS 07'03-06'04	\$39,398	\$21,000	\$60,398	\$19,898	\$39,398	\$21,000	\$60,398	\$59,693	\$0	\$0	\$0
Court	183109	Dom Relations Hearing Officer	\$13,500	\$8,000	\$21,500	\$0	\$13,500	\$8,000	\$21,500	\$0	\$0	\$0	\$0
Court	183215	OSCA Civil Traffic Officer 07'02-06'03	\$10,363	\$10,363	\$20,726	\$16,329	\$2,083	\$2,082	\$4,165	\$3,710	\$0	\$0	\$0
Court	183216	OSCA Civil Traffic Officer 07'03-06'04	\$4,637	\$7,056	\$11,693	\$0	\$10,210	\$9,710	\$19,920	\$5,890	\$0	\$0	\$0
TOTAL COURT ADMINISTRATOR FUNDS:			<b>\$67,898</b>	<b>\$46,419</b>	<b>\$114,317</b>	<b>\$36,227</b>	<b>\$65,191</b>	<b>\$40,792</b>	<b>\$105,983</b>	<b>\$69,293</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Pub Works	184203	FDEP Fort Pierce Beach Restoration	\$4,046,630	\$4,046,630	\$8,093,260	\$1,283,504	\$686,682	\$686,682	\$1,373,364	\$288,387	\$398,294	\$388,161	\$786,455
Pub Works	184205	FDEP Fort Pierce Shore Protection	\$1,805,000	\$1,805,000	\$3,610,000	\$1,635,035	\$1,805,000	\$1,805,000	\$3,610,000	\$1,644,979	\$230,569	\$230,569	\$461,138
Pub Works	184206	FDEP South SLC Beach Restoration	\$308,400	\$308,400	\$616,800	\$0	\$308,400	\$308,400	\$616,800	\$0	\$308,400	\$308,400	\$616,800
Pub Works	184207	FDEP Bureau of Beaches & Coastal Systems	\$3,760,000	\$0	\$3,760,000	\$0	\$3,760,000	\$0	\$3,760,000	\$1,461,137	\$2,298,863	\$0	\$2,298,863
Public Works	184805	Shoreline Stabilization N. Causeway	\$100,000	\$100,000	\$200,000	\$0	\$100,000	\$100,000	\$200,000	\$11,260	\$88,740	\$88,740	\$177,480
TOTAL EROSION CONTROL FUNDS:			<b>\$10,020,030</b>	<b>\$6,260,030</b>	<b>\$16,280,060</b>	<b>\$2,918,539</b>	<b>\$6,660,082</b>	<b>\$2,900,082</b>	<b>\$9,560,164</b>	<b>\$3,405,763</b>	<b>\$3,324,866</b>	<b>\$1,015,870</b>	<b>\$4,340,736</b>
Comm Svcs	185002	FHFA SHIP 07'01-06'04	\$603,030	\$0	\$603,030	\$47,273	\$58,638	\$0	\$58,638	\$11,300	\$39	\$0	\$39
Comm Svcs	185003	<b>FHFA SHIP 07'02-06'05</b>	\$770,540	\$0	\$770,540	\$231,805	\$231,805	\$0	\$231,805	\$78,379	\$232,356	\$0	\$232,356
Comm Svcs	185004	FHFA SHIP 07'03-06'04	\$525,613	\$0	\$525,613	\$50,964	\$470,406	\$0	\$470,406	\$108	\$470,406	\$0	\$470,406
Comm Svcs	185005	FHFA SHIP 07'04-06'05	\$200,000	\$0	\$200,000	\$31,052	\$325,612	\$0	\$325,612	\$68,693	\$525,612	\$0	\$525,612
Comm Svcs	185006	FHFA SHIP 07'05-06-06	\$200,000	\$0	\$200,000	\$0	\$200,000	\$0	\$200,000	\$0	\$525,705	\$0	\$525,705
Comm Svcs	185008	Hurricane Housing Recovery Plan Grant HHRP	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000
TOTAL HOUSING ASSISTANCE SHIP FUNDS:			<b>\$2,399,183</b>	<b>\$0</b>	<b>\$2,399,183</b>	<b>\$361,094</b>	<b>\$1,386,461</b>	<b>\$0</b>	<b>\$1,386,461</b>	<b>\$158,480</b>	<b>\$1,854,118</b>	<b>\$0</b>	<b>\$5,263,362</b>
Central Svcs	310201	FDEP/FRDAP Ancient Oaks Grant	\$200,000	\$200,000	\$400,000	\$7,445	\$180,202	\$147,928	\$328,130	\$143,134	\$108,635	\$76,361	\$184,996
Central Svcs	310202	FDEP Land/Water River Park Marina	\$200,000	\$148,000	\$348,000	\$0	\$200,000	\$198,000	\$398,000	\$0	\$200,000	\$198,000	\$398,000
Central Svcs	310203	FBIP/River Park Marina	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000
TOTAL IMPACT FEE FUNDS:			<b>\$550,000</b>	<b>\$348,000</b>	<b>\$898,000</b>	<b>\$7,445</b>	<b>\$530,202</b>	<b>\$345,928</b>	<b>\$876,130</b>	<b>\$143,134</b>	<b>\$458,635</b>	<b>\$274,361</b>	<b>\$732,996</b>
Central Svcs	316103	FDEP/John Brooks Dune Crossover	\$50,000	\$50,000	\$100,000	\$44,185	\$27,907	\$27,908	\$55,815	\$8,572	\$0	\$0	\$0
Central Svcs	316104	FDEP/Pepper Park Dune Crossover	\$50,000	\$50,000	\$100,000	\$0	\$50,000	\$50,000	\$100,000	\$29,143	\$0	\$0	\$0
Central Svcs	316201	FDEP/FRDAP Savannas Grant	\$200,000	\$200,000	\$400,000	\$86,078	\$110,358	\$110,358	\$220,716	\$155,530	\$0	\$0	\$0
Central Svcs	316301	FDOT/Intermodal Grant (New Clerk of Court)	\$500,000	\$500,000	\$1,000,000	\$0	\$500,000	\$500,000	\$1,000,000	\$0	\$500,000	\$500,000	\$1,000,000
TOTAL COUNTY CAPITAL FUNDS:			<b>\$800,000</b>	<b>\$800,000</b>	<b>\$1,600,000</b>	<b>\$130,263</b>	<b>\$688,265</b>	<b>\$688,266</b>	<b>\$1,376,531</b>	<b>\$193,245</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$1,000,000</b>

DEPT.	FUND #	PROJECT DESCRIPTION	GRANT AWARD + INTEREST			EXPENSES THROUGH FY04	FY05 GRANT BUDGET			ACTUAL FY05 EXPENSES	FY06 GRANT BUDGET		
			GRANT FUNDS	LOCAL MATCH	TOTAL PROJECT		GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT		GRANT AMOUNT	COUNTY FUNDS	TOTAL PROJECT
Env. Resources	382110	USDA Wetlands Reserve Program	\$178,121	\$59,374	\$237,495	\$0	\$178,121	\$59,374	\$237,495	\$0	\$178,121	\$59,374	\$237,495
		TOTAL ENVIR. LANDS CAPITAL FUND:	\$178,121	\$59,374	\$237,495	\$0	\$178,121	\$59,374	\$237,495	\$0	\$178,121	\$59,374	\$237,495
PW-Solid Waste	401225	FDEP Waste Tire Grant	\$22,869	\$0	\$22,869	\$0	\$22,869	\$0	\$22,869	\$22,864	\$0	\$0	\$0
		TOTAL UTILITIES FUND:	\$22,869	\$0	\$22,869	\$0	\$22,869	\$0	\$22,869	\$22,864	\$0	\$0	\$0
Utilities	449801	SFWMD NHI WATER MAIN	\$82,800	\$82,800	\$165,600	\$187,289	\$70,343	\$70,343	\$140,686	\$0	\$70,343	\$70,343	\$140,686
		TOTAL UTILITIES FUND:	\$82,800	\$82,800	\$165,600	\$187,289	\$70,343	\$70,343	\$140,686	\$0	\$70,343	\$70,343	\$140,686
<b>GRAND TOTAL:</b>			<b>\$137,071,125</b>	<b>\$21,129,850</b>	<b>\$158,162,431</b>	<b>\$10,867,009</b>	<b>\$88,722,930</b>	<b>\$13,313,979</b>	<b>\$102,036,894</b>	<b>\$40,910,301</b>	<b>\$81,415,271</b>	<b>\$11,100,936</b>	<b>\$95,925,451</b>

## 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 change must be approved by the Board of County Commissioners.

**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 or expenses 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.

**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 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 all 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:** The commitment of appropriated funds to purchase an item or service.

**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.

**FINES AND FORFEITURES:** This group of revenues include 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.



**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.

**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.

**INFRASTRUCTURE:** Facilities on which the continuance and growth of a community depend such as roads and waterlines.

**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 or 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):** A 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):** A 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 BUDGET:** The legally-adopted budget less all inter-fund transactions. Those amounts in the budget representing transfers and inter-fund reimbursements which 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 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.

**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.

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

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

**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 are classified separately from revenues.

**ROLLED-BACKRATE**: 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 must advertise a tax increase. The advertisement must also 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.

**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 are 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 equals 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 which is not within the boundaries of any municipality.

**UNIT COST:** The cost required to produce a specific product or unit of service such as the cost to process one ton of waste.

## ACRONYMS

**BMP:** Best Management Practice

**BOCC:** Board of County Commissioners

**CRA's:** Community Redevelopment Agencies

**DOR:** Department of Revenue

**EXP:** Expenditures

**F & F:** Fines and Forfeitures

**FDEP:** Florida Department of Environmental Protection

**FDOT:** Florida Department of Transportation

**FFA:** Future Farmers of America

**FP&L:** Florida Power & Light

**FS:** Florida Statute

**FSTED:** Florida Seaport and Economic Development

**FTE:** Full-time equivalents

**FY:** Fiscal Year

**GASB:** Government 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



**MPO:** Metropolitan Planning Organization

**MSBU:** Municipal Service Benefit Unit

**MSTU:** Municipal Service Taxing Unit

**OMB:** Office of Management & Budget

**REV:** Revenues

**SFWMD:** South Florida Water Management District

**SHIP:** State Housing Initiative Partnership

**SLCTV:** St. Lucie County Television

**TRIM:** Truth in Millage

**VA:** Veterans Administration