

**ST. LUCIE COUNTY
FUND DEFINITIONS**

FUND DEFINITIONS:

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

GOVERNMENTAL FUND TYPES:	These individual funds through which most governmental functions typically are financed.
001 GENERAL FUND	To account for all financial resources except those required to be accounted for in another fund. Most government entities maintain a General Fund.
101-199 SPECIAL REVENUE FUNDS	To account for the proceeds of specific revenue sources which are restricted to expenditures for a specific purpose.
201-299 DEBT SERVICE FUNDS	To account for the accumulation of resources for, and the payment of general long-term debt principal and interest.
301-399 CAPITAL PROJECT FUNDS	To account for financial resources to be used for the acquisition or construction of major capital projects, which are not financed by Enterprise or Trust Funds.
PROPRIETARY FUNDS:	These funds are used to account for government activities that are similar to a business.
401-499 ENTERPRISE FUNDS	To account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs(expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
501-599 INTERNAL SERVICE FUNDS	To account for the financing of goods and services provided by one department or agency or agencies of the governmental unit, or other governmental units, on a cost-reimbursement basis.
FIDUCIARY FUNDS:	These individual funds are Expendable, Nonexpendable, Pension and Agency Funds.
601-699 TRUST AND AGENCY FUNDS	To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

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

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

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

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

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

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	REV:	SOURCES AND USES
305 BEACH BOND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Beach Acquisition & Capital Improvements	
310 IMPACT FEES FUND	129.02 (4) F.S.	REV: Impact Fees EXP: Parks, Libraries, Public Building and Correctional Building	
315 COUNTY BUILDING FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sheriff's Administration Bldg, ADA Improvements, Capital projects as approved by BOCC	
316 COUNTY/TRANSPORTATION CAPITAL	129.02 (4) F.S.	REV: Franchise Fees, Gas taxes EXP: Capital Transportation Projects, Parks Capital Projects, Capital projects as approved by BOCC	
317 COUNTY CAPITAL - STATE REV SHARE	129.02 (4) F.S.	REV: State Revenue Sharing EXP: Clerk of Courts Bldg, Judicial A/C Chiller & Land and Capital Improvements	
330-339 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs	
342 PORT DEVELOPMENT FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Port Development	
352 SHI WASTE WATER TREATMENT	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Construction of waste and water treatment plant	
362 SPORT COMPLEX IMPROVEMENT	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sports Complex improvements	
370 MSBU INHOUSE FINANCING	129.02 (4) F.S.	REV: Transportation Trust Fund EXP: Assessment Proceeds from Property Owners	
382 ENVIRONMENTAL LAND	129.02 (4) F.S.	REV: Bond Proceeds EXP: Environmental Land Acquisition	
389-399 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs	
<u>ENTERPRISE FUNDS</u>			
401-402 S.L.C. LANDFILL	129.02 (4) F.S.	REV: Landfill fees, Garbage Franchise, Grants EXP: Landfill operations, capital, reserves, debt service	
418 GOLF COURSE	129.02 (4) F.S.	REV: Golf Course User Fees, Sales EXP: Golf Course Operations	
421-458 UTILITY FUNDS	129.02 (4) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital	
461 SPORTS COMPLEX	129.02 (4) F.S.	REV: Sports Complex operating revenues, 2-cent Tourism Tax (transfer from Fund 610) EXP: Sports Complex operations, maintenance, and payment to SLW	
471-489 UTILITY FUNDS	129.02 (4) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital	

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	REV:	SOURCES AND USES
491 BUILDING CODE FUND	129.02 (4) F.S.	REV: Permit Fees EXP: Code Compliance (Building Inspections)	
<u>INTERNAL SERVICE FUNDS</u>			
505 INSURANCE & LOSS FUND	129.02 (4) F.S.	REV: Charges to departments, and constitutional officers EXP: Health and Life Programs, Property, Workers Compensation, and Liability coverage	
610-611 ONE-CENT TOURISM TRUST FUND	129.02 (4) F.S.	REV: One-cent Tourism Tax EXP: Tourism Division Salaries & Promotions	
615 IMPACT FEES	129.02 (4) F.S.	REV: Impact Fees EXP: Transfer to 101 for Road projects, Disbursement of other agency fees	
620 LAW ENFORCEMENT TRUST FUND	129.02 (4) F.S.	REV: Confiscated Property EXP: Sheriff	
625 LAW LIBRARY	129.02 (4) F.S.	REV: Law Library Fees EXP: Law Library Operations and books	
660 J & J UTILITIES	129.02 (4) F.S.	REV: Utility User Fees EXP: Utility operations	
665 ART IN PUBLIC PLACES TRUST FUND	129.02 (4) F.S.	REV: Transfer from various capital projects EXP: Art work as per ordinance	
666 SLC ECONOMIC DEV TRUST FUND	129.02 (4) F.S.	REV: Delinquent Taxes , Occupational Licenses EXP: SLC Economic Dev Trust Fund	
670-699 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs	
TOTAL FUNDS OF ST. LUCIE COUNTY :	247		

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

ST. LUCIE COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET BY FUND
FISCAL YEAR 2006-07

FUND NAME	FUND #	2003-04 BUDGET	2003-04 ACTUAL	2004-05 BUDGET	2004-05 ACTUAL	2005-06 BUDGET	2006-07 BUDGET	%
GENERAL FUND	001	79,618,275	57,217,232	91,329,410	76,089,303	112,912,682	138,858,850	23%
TRANSPORTATION TRUST FUND	101	50,128,684	17,842,367	117,062,045	75,644,563	84,061,952	82,825,976	-1%
UNINCORPORATED SERVICES FUND	102	18,269,248	5,147,845	18,366,425	8,854,490	18,023,047	20,948,955	16%
LAW ENFORCEMENT MSTU	103	1,898,529	1,861,158	2,144,454	2,056,959	2,571,755	2,867,512	12%
GRANTS AND DONATIONS FUND	104	578,630	187,324	692,183	304,279	682,809	633,120	-7%
LIBRARY SPECIAL GRANTS FUND	105	262,602	217,623	221,250	201,605	218,211	206,578	-5%
ADDITIONAL COURT COSTS FUND	106	281,120	288,316	0	0	0	0	n/a
FINE AND FORFEITURE FUND	107	45,722,169	43,063,749	54,575,062	44,158,922	67,918,700	69,103,862	2%
DRUG ABUSE FUND	109	26,318	16,193	35,405	16,870	45,021	19,776	-56%
RIVER PARK I FUND	111	42,220	32,666	49,563	33,547	56,887	54,702	-4%
RIVER PARK II FUND	112	9,740	7,534	11,188	7,820	12,452	11,115	-11%
HARMONY HEIGHTS 3 FUND	113	4,311	3,614	4,624	3,695	5,521	5,025	-9%
HARMONY HEIGHTS 4 FUND	114	8,407	6,716	9,698	6,842	11,154	9,886	-11%
SHERATON PLAZA FUND	115	8,592	6,645	10,997	6,891	13,409	12,108	-10%
SUNLAND GARDENS FUND	116	8,928	7,377	10,028	7,549	11,448	11,367	-1%
SUNRISE PARK FUND	117	2,895	2,585	2,993	2,382	3,646	3,850	6%
PARADISE PARK	118	11,311	8,957	12,390	9,213	13,426	13,861	3%
HOLIDAY PINES FUND	119	12,371	10,304	14,369	10,636	16,223	16,853	4%
THE GROVE FUND	120	3,206	2,727	3,505	2,785	3,760	4,641	23%
BLAKELY SUBDIVISION FUND	121	1,565	1,355	2,121	1,721	2,246	2,886	28%
INDIAN RIVER ESTATES FUND	122	14,219	12,143	16,040	12,458	17,820	18,273	3%
QUEENS COVE LIGHTING DISTRICT	123	4,842	4,084	5,415	4,238	5,901	6,256	6%
SOUTHERN OAK ESTATES LIGHTING	126	2,550	2,164	2,871	2,199	3,197	3,654	14%
PINE HOLLOW STREET LIGHTING MSTU	127	9,418	5,052	11,648	4,516	9,750	7,055	-28%
KINGS HWY INDUSTRIAL PARK LIGHTING	128	19,122	6,113	19,005	5,860	16,806	11,095	-34%
PARKS MSTU	129	6,353,777	1,479,476	19,752,020	3,864,438	20,104,211	19,876,736	-1%
SLC PUBLIC TRANSIT MSTU	130	930,663	915,103	1,753,807	1,319,138	2,239,833	3,285,143	47%
TWIN OAKS TRAIL ACCESS MSBU	132	0	14	0	0	13	0	-100%
MONTE CARLO LIGHTING MSTU #4	136	21,739	17,514	25,913	17,870	30,122	30,735	2%
PALM LAKE GARDENS MSTU FUND	138	2,418	2,057	2,730	2,094	3,057	5,815	90%
PALM GROVE FUND	139	11,301	9,276	12,790	9,449	14,292	14,758	3%
PORT AND AIRPORT	140	18,714,893	3,724,048	21,586,126	7,504,888	19,302,734	23,917,585	24%
PORT MSBU DEVELOPMENT FUND	142	122,775	29,539	107,383	28,935	102,981	58,963	-43%
MOSQUITO CONTROL FUNDS	145	3,741,021	3,237,636	9,753,198	7,363,069	7,972,711	7,162,531	-10%
MOSQUITO CONTROL STATE FUNDS	146	89,619	72,900	52,284	51,782	38,658	37,025	-4%
IMPACT FEE COLLECTIONS	150	0	0	0	0	300,000	300,000	0%
RAD	160	263,784	226,632	405,169	286,307	332,226	311,650	-6%
TOURISM DEV - 5TH CENT	162	685,297	468,056	748,625	370,589	620,060	273,026	-56%
COURT FACILITIES	170	1,155,764	28,226	1,968,134	41,064	2,632,336	3,168,086	20%
COURT FACILITIES FUND	171	134,041	0	149,828	0	153,144	149,828	-2%
HOUSING AUTHORITY	181	55,139	6,641	54,376	7,421	47,963	49,286	3%
ENVIRONMENTAL LANDS	182	68,294	299	67,307	0	68,797	68,797	0%
COURT ADMINISTRATOR	183	2,256,394	638,192	1,997,344	506,502	2,142,457	2,455,795	15%
EROSION DISTRICT	184	4,536,082	2,625,037	8,159,668	7,957,272	5,926,684	5,288,750	-11%
SHIP	185	1,407,355	246,529	1,620,509	304,301	9,576,343	8,704,451	-9%
BOATING IMPROVEMENTS PROJECTS	187	235,542	0	411,470	22,000	493,536	561,950	14%
BLUEFIELD RANCH IMPROVEMENTS	188	107,130	0	107,328	0	109,761	107,428	-2%
S. COUNTY REGIONAL STADIUM	201	55,067	54,589	54,963	54,446	54,406	54,318	0%
COMMUNICATION SYSTEM I & S FUND	204	1,351,700	1,103,492	9,591,085	8,569,967	3,040,055	1,213,387	-60%
BEACH BOND I & S FUND	205	65,682	59,247	13,035	1,870	1,545	0	-100%
IMPACT FEES I&S	210	262,164	261,916	262,411	262,145	262,163	262,164	0%
5YR BUILDING BOND I & S FUND	215	9,032,522	7,868,896	8,268,865	7,295,045	15,014,005	10,879,341	-28%
COUNTY CAPITAL I&S	216	177,458	182,511	10,961,239	10,180,315	327,584	178,758	-45%
STATE REVENUE SHARING BONDS I&S	217	0	0	519,499	377,272	3,394,708	3,610,943	6%
TRANSPORTATION I&S	218	0	0	0	0	0	5,200,000	n/a
DRIFTWOOD MANOR I&S FUND	234	0	0	0	36	1,656	0	-100%
BECKER ROAD I&S FUND	235	404,811	41,779	378,261	43,492	530,050	290,623	-45%
PORT I&S FUND	242	551,772	302,195	564,450	300,698	633,844	682,014	8%
CAPITAL PROJECTS I&S	250	1,124,042	1,099,438	577,579	2,762	3,195,381	9,171	-100%
TOURISM DVE 4TH CENT I & S FUND	262	1,241,487	551,636	1,780,238	887,970	1,848,306	1,717,422	-7%
ENVIRONMENTAL LAND I & S FUND	282	2,181,647	1,586,448	2,239,971	1,623,432	2,626,437	2,946,155	12%
RIVER BRANCH I & S FUND	295	40,279	12,210	41,539	13,128	35,607	40,064	13%
S. COUNTY REGIONAL STADIUM	301	23,436	0	7,109	0	4,265	4,265	0%
BEACH BOND	305	261,507	3,591	261,092	260,792	702	0	-100%
IMPACT FEE FUNDS	310	15,239,673	3,149,450	18,862,522	4,563,581	23,980,618	28,384,422	18%
COUNTY BUILDING BOND FUND	315	27,385,120	7,119,262	22,621,410	17,418,399	5,617,559	3,586,708	-36%
COUNTY & TRANSPORTATION CAPITAL	316	32,895,372	20,057,091	17,196,760	6,243,063	19,553,934	22,355,563	14%
COUNTY CAPITAL - ST REVENUE SHARE BND	317	0	0	12,580,000	38,050	12,633,868	12,496,633	-1%
LAKEWOOD PARK FUND	330	1,993	81	7,642	0	7,811	0	-100%
PORT DEVELOPMENT CAPITAL FUND	342	220,381	0	222,879	0	223,150	223,150	0%
SPORTS COMPLEX IMPROV FUND	362	8,565,224	8,262,966	315,156	100,000	346,374	322,998	-7%
MSBU INHOUSE FINANCING PROJECTS	370	532,477	2,931	615,971	26,680	643,105	441,441	-31%
ENVIRONMENTAL LAND CAPITAL	382	7,727,221	2,327,411	6,390,944	4,179,683	4,762,349	4,677,188	-2%
ROUSE ROAD MSBU CAPITAL	389	50	-449	449	449	0	0	n/a
TREASURE COVE/OCEAN HARBOR S	390	2,440,526	1,400,667	2,922,123	767,531	2,551,009	1,979,076	-22%

ST. LUCIE COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET BY FUND
FISCAL YEAR 2006-07

FUND NAME	FUND #	2003-04 BUDGET	2003-04 ACTUAL	2004-05 BUDGET	2004-05 ACTUAL	2005-06 BUDGET	2006-07 BUDGET	%
RIVER BRANCH MSBU CAPITAL	395	90	90	0	0	0	0	n/a
LENNARD ROAD 1 ROADWAY CAPITAL	396	888,494	461,616	813,789	664,803	155,647	149,392	-4%
LENNARD ROAD 2 WATER CAPITAL	397	230,690	115,484	62,113	16,955	42,944	58,626	37%
LENNARD ROAD 3 SEWER CAPITAL	398	107,686	48,891	45,621	5,980	40,394	45,441	12%
GREY TWIG LANE MSBU	399	187,361	19,295	164,669	0	0	0	n/a
SANITARY LANDFILL	401	16,669,980	8,752,589	20,306,337	14,046,864	30,098,089	29,323,892	-3%
GOLF COURSE	418	2,091,964	2,012,108	1,801,336	2,043,463	1,895,013	1,703,288	-10%
HEW UTILITIES	421	136,773	65,219	117,480	152,588	0	0	n/a
HEW CAPITAL FACILITIES FUND	429	6,567	0	8,962	0	0	0	n/a
NO. HUTCHINSON UTILITIES	441	2,665,981	1,909,112	2,920,439	2,070,685	0	0	n/a
NO. HUTCHINSON R&R	448	169,796	129,131	229,650	105,662	0	0	n/a
NO. HUTCHINSON CAPITAL	449	2,252,126	9,222	2,237,444	26,342	0	0	n/a
SO. HUTCHINSON UTILITIES FUND	451	2,614,649	1,634,536	2,270,403	1,928,116	2,516,049	2,297,482	-9%
SO. HUTCHINSON RENEWAL & REPLCMNT	458	437,062	243,801	412,970	297,452	252,584	324,346	28%
SPORTS COMPLEX	461	2,153,471	2,167,258	1,676,909	7,283,662	2,383,332	2,133,686	-10%
HOLIDAY PINES UTILITIES	471	1,363,792	1,087,156	2,075,573	1,841,230	5,710,813	6,006,252	5%
HOLIDAY PINES RENEWAL REPLACE	478	58,764	47,222	92,184	90,871	321,515	371,920	16%
HOLIDAY PINES CAPITAL FACILITIES	479	8,743,891	72,327	8,221,950	146,833	4,330,805	5,518,513	27%
AIRPORT UTILITIES DISTRICT	481	97,902	82,369	130,366	107,663	0	0	n/a
AIRPORT UTILITIES - CAPITAL FAC FUND	489	64,193	1,810	30,876	-597	0	0	n/a
BUILDING CODE FUND	491	3,618,955	2,015,443	4,665,439	3,185,741	6,985,889	5,326,041	-24%
INSURANCE & LOSS	505	12,534,195	11,370,079	15,689,137	15,148,792	18,793,772	19,497,800	4%
TOURIST DEVELOPMENT	610	1,073,113	931,023	1,150,606	960,132	1,401,913	1,113,701	-21%
TOURIST DEVELOPMENT-ADVERTISING	611	533,098	478,668	625,938	437,092	774,844	688,436	-11%
LAW ENFORCEMENT TRUST FUND	620	220,713	444,705	201,575	0	424,721	227,880	-46%
LAW LIBRARY	625	594,818	0	455,685	0	385,905	460,692	19%
SLC ART IN PUBLIC PLACES TRUST FUND	665	656,977	54,666	723,927	88,354	944,402	901,451	-5%
SLC ECONOMIC DEVELOPMENT	666	315,108	100,548	276,064	191,859	183,874	185,887	1%
F.F.A. ROAD	672	38,593	0	0	0	0	0	n/a
SOUTH HUTCHINSON	673	4,413,651	0	3,327,360	0	3,939,533	3,850,621	-2%
DRIFTWOOD MANOR	674	30,634	0	32,245	0	33,136	31,077	-6%
KING ORANGE MSBU	676	59,954	0	36,959	0	60,677	52,849	-13%
LOST TREE ESTATES	677	4,627	0	7,165	0	8,488	11,705	38%
ANITA STREET MSBU	678	9,638	0	9,149	0	8,623	9,400	9%
TIMBERLAKE ESTATES MSBU	679	21,855	0	23,724	0	35,280	46,746	33%
KING ORANGE 2	681	0	0	0	0	9,975	9,975	0%
SKYLARK 2	682	0	0	0	0	7,731	7,731	0%
REVELS LANE 1	683	0	0	0	0	12,979	12,979	0%
BRIARGATE MSBU	688	3,259	0	3,703	0	4,937	4,423	-10%
ROUSE ROAD MSBU	689	28,570	0	60,437	0	57,014	72,364	27%
TREASURE COVE/OCEAN HARBOR	690	0	0	0	0	74,344	74,344	0%
NORTH AIA MSBU	691	15,035	0	13,257	0	12,898	10,899	-15%
IDEAL HOLDING ROAD MSBU	692	19,879	0	81,472	0	47,698	61,414	29%
WESTGLEN MSBU	693	11,705	0	31,423	0	35,986	45,747	27%
RAINTREE FOREST MSBU	694	10,611	0	11,424	0	12,113	12,110	0%
RIVER BRANCH MSBU AGENCY FUND	695	12,021	0	0	0	0	0	n/a
GREY TWIG LANE MSBU	699	25,379	0	0	0	0	0	n/a
TOTAL BUDGET:		414,817,531	229,390,742	541,651,649	351,157,811	542,144,150	573,690,508	6%

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

	GENERAL			FINE AND			TRANSPORTATION		
	FY 2005 Actual	FUND FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2005 Actual	FORFEITURE FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2005 Actual	TRUST FY 2006 Adopted Budget	FY 2007 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	17,007,914	6,575,261	10,364,674	3,990,893	2,925,714	6,406,526	5,791,967	29,015,592	42,307,839
TAXES	54,288,865	73,714,092	104,555,941	43,611,989	51,537,462	57,607,740	7,903,487	6,979,741	6,617,018
LICENSES & PERMITS	17,977	60,500	60,500	0	0	0	33,440	30,000	30,000
INTERGOVERNMENTAL REVENUES	10,492,846	11,774,178	13,965,122	430,698	1,769,405	1,677,587	64,798,399	44,262,118	29,175,840
CHARGES FOR SERVICES	3,398,948	1,541,359	3,599,119	2,900,475	2,316,981	2,115,831	8,440		
FINES AND FORFEITS	54,670	46,000	46,000	430,820	286,000	180,000			
MISCELLANEOUS REVENUES	7,183,572	6,755,037	5,525,614	1,428,434	649,480	661,649	3,519,304	3,120,615	4,444,865
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	2,061,313	4,145,000	6,381,049	2,821,930	3,115,449	3,565,566	6,522,213	760,000	1,000,000
PROCEEDS FROM LOANS/BONDS	50,000								
INTERNAL SERVICES & OTHER									
LESS 5%		-4,162,009	-5,639,169		-2,940,052	-3,111,037		-708,093	-749,586
TOTAL EST. REVENUE SOURCES	94,556,105	100,449,418	138,858,850	55,615,239	59,660,439	69,103,862	88,577,250	83,459,973	82,825,976
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	21,925,300	26,995,043	38,929,966	2,488,025	3,927,799	4,774,191	2,103,322	2,412,332	2,472,476
PUBLIC SAFETY	2,059,529	1,421,069	4,217,759	5,352,245	10,834,099	12,752,793			
PHYSICAL ENVIRONMENT	2,250,451	3,932,684	5,422,584				-1		
TRANSPORTATION	1,304,792	4,921,827	3,291,708				72,372,525	71,473,530	71,224,028
ECONOMIC ENVIRONMENT	1,909,036	2,638,601	5,043,472	941,191	1,450,000	2,825,000			
HUMAN SERV. & COURT RELATED	3,933,737	10,627,036	10,928,961	2,131,329	3,467,684	4,050,149			
CULTURE & RECREATION	14,808,072	17,290,189	20,246,443	3,198,472	4,232,697	4,709,277			
DEBT SERVICE-PRINCIPAL	665,038	525,556	159,052	284,492	295,076				
DEBT SERVICE-INTEREST & FEES	80,111	407,237	13,473	82,412	71,235				
TOTAL EXPENDITURES/EXPENSES	48,936,067	68,759,242	88,253,418	14,478,168	24,278,590	29,111,410	74,475,846	73,885,862	73,696,504
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	12,015,347	3,921,566	14,206,980	601,905	661,702	1,053,361	1,168,717	40,938	40,938
TRANSFER TO CONST. OFFICERS	15,137,890	17,777,650	21,987,328	29,078,849	32,588,811	37,076,906			
TOTAL EXPENDITURES & USES	76,089,303	90,458,458	124,447,726	44,158,922	57,529,103	67,241,677	75,644,563	73,926,800	73,737,442
ESTIMATED ENDING BALANCE	18,466,802	9,990,960	14,411,124	11,456,317	2,131,336	1,862,185	12,932,687	9,533,173	9,088,534
TOTAL EXPENDITURES, USES	94,556,105	100,449,418	138,858,850	55,615,239	59,660,439	69,103,862	88,577,250	83,459,973	82,825,976

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

	PORT AND AIRPORT			MOSQUITO CONTROL			COMMUNICATION INTEREST & SINKING		
	FY 2005 Actual	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2005 Actual	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2005 Actual	FY 2006 Adopted Budget	FY 2007 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	5,394,400	5,745,342	3,853,698	423,916	220,127	1,358,891	364,209	156,809	151,708
TAXES	296			3,565,329	4,681,064	5,245,855			
LICENSES & PERMITS									
INTERGOVERNMENTAL REVENUES	4,169,164	13,314,142	15,239,617	4,392,559	95,191	827,103			
CHARGES FOR SERVICES	487,511	575,931	1,297,037						
FINES AND FORFEITS							433,416	519,467	519,467
MISCELLANEOUS REVENUES	1,124,537	216,000	453,000	58,309	30,000	30,000	414,796	438,019	435,964
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	1,002,505	537,570	3,074,233						
PROCEEDS FROM LOANS/BONDS									
INTERNAL SERVICES & OTHER							8,302,228	156,347	155,603
LESS 5%					-217,286	-262,293		-49,355	-49,355
TOTAL EST. REVENUE SOURCES	12,178,412	20,388,985	23,917,585	8,440,113	4,809,096	7,199,556	9,514,649	1,221,287	1,213,387
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	4			332,601	369,578	419,319	3,861	3,861	3,861
PUBLIC SAFETY									
PHYSICAL ENVIRONMENT									
TRANSPORTATION	6,416,281	20,198,330	23,800,718						
ECONOMIC ENVIRONMENT									
HUMAN SERV. & COURT RELATED				7,080,691	3,663,939	5,622,018			
CULTURE & RECREATION		0							
DEBT SERVICE-PRINCIPAL	6,770	7,186					7,966,356	710,000	720,000
DEBT SERVICE-INTEREST & FEES	19,801	19,387			150,570		399,750	307,426	289,526
TOTAL EXPENDITURES/EXPENSES	6,442,856	20,224,903	23,800,718	7,413,292	4,184,087	6,041,337	8,369,967	1,021,287	1,013,387
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	1,062,032	20,751					200,000	200,000	200,000
TRANSFER TO CONST. OFFICERS		0		1,559					
TOTAL EXPENDITURES & USES	7,504,888	20,245,654	23,800,718	7,414,851	4,184,087	6,041,337	8,569,967	1,221,287	1,213,387
ESTIMATED ENDING BALANCE	4,673,524	143,331	116,867	1,025,262	625,009	1,158,219	944,683	0	0
TOTAL EXPENDITURES, USES	12,178,412	20,388,985	23,917,585	8,440,113	4,809,096	7,199,556	9,514,649	1,221,287	1,213,387

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

	ENTERPRISE & OTHER NON-MAJOR FUNDS			TOTAL ALL FUNDS		
	FY 2005 Actual	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2005 Actual	FY 2006 Adopted Budget	FY 2007 Adopted Budget
ESTIMATED REVENUES:						
EST. BEGINNING BALANCES	110,061,699	94,510,795	103,451,019	143,034,998	139,149,640	167,894,355
TAXES	20,453,617	26,561,948	31,666,450	129,823,583	163,474,307	205,693,004
LICENSES & PERMITS	4,475,421	3,393,000	3,389,500	4,526,838	3,483,500	3,480,000
INTERGOVERNMENTAL REVENUES	20,890,662	22,229,657	29,376,221	105,174,328	93,444,691	90,261,490
CHARGES FOR SERVICES	41,035,857	35,882,510	41,545,603	47,831,231	40,316,781	48,557,590
FINES AND FORFEITS	654,421	489,900	550,673	1,573,328	1,341,367	1,296,140
MISCELLANEOUS REVENUES	18,410,238	14,893,938	16,119,951	32,139,190	26,103,089	27,671,043
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	3,862,726	7,286,710	15,801,913	16,270,686	15,844,729	29,822,761
PROCEEDS FROM LOANS/BONDS	29,351,564	30,355,299	13,015,784	29,401,564	30,355,299	13,015,784
INTERNAL SERVICES & OTHER				8,302,228	156,347	155,603
LESS 5%		-3,594,336	-4,345,822		-11,671,131	-14,157,262
TOTAL EST. REVENUE SOURCES	249,196,204	232,009,421	250,571,292	518,077,973	501,998,619	573,690,508
ESTIMATED EXPENDITURES:						
GENERAL GOVERNMENT	24,340,996	42,585,083	54,000,963	51,194,109	76,293,696	100,600,776
PUBLIC SAFETY	21,616,768	17,523,166	11,373,913	29,028,543	29,778,334	28,344,465
PHYSICAL ENVIRONMENT	34,085,104	55,335,477	58,908,593	36,335,553	59,268,161	64,331,177
TRANSPORTATION	4,554,841	13,392,957	13,750,478	84,648,439	109,986,644	112,066,932
ECONOMIC ENVIRONMENT	673,633	2,268,430	2,334,422	3,523,861	6,357,031	10,202,894
HUMAN SERV. & COURT RELATED	902,226	1,853,497	9,183,538	14,047,984	19,612,156	29,784,666
CULTURE & RECREATION	15,481,219	40,201,012	34,348,780	33,487,763	61,723,898	59,304,500
DEBT SERVICE-PRINCIPAL	13,323,479	10,461,785	10,357,029	22,246,135	11,999,603	11,236,081
DEBT SERVICE-INTEREST & FEES	6,488,687	8,299,225	10,314,987	7,070,761	9,255,080	10,617,986
TOTAL EXPENDITURES/EXPENSES	121,466,953	191,920,632	204,572,703	281,583,148	384,274,603	426,489,477
OTHER FINANCING USES						
INTERFUND TRANS & OTHER	10,301,145	10,999,778	12,396,826	25,349,147	15,844,735	27,898,105
TRANSFER TO CONST. OFFICERS	7,203	0		44,225,500	50,366,461	59,064,234
TOTAL EXPENDITURES & USES	131,775,301	202,920,410	216,969,529	351,157,795	450,485,799	513,451,816
ESTIMATED ENDING BALANCE	117,420,903	29,089,011	33,601,763	166,920,177	51,512,820	60,238,692
TOTAL EXPENDITURES, USES	249,196,204	232,009,421	250,571,292	518,077,973	501,998,619	573,690,508

Estimated Changes in Fund Balance

Fund #	Fund Name	Beginning Fund Bal	Revenues/ Sources	Expenses/ Uses	Ending Fund Bal
GENERAL FUND					
001	GENERAL FUND	\$11,412,211	\$91,228,654	\$92,276,191	\$10,364,674
	Subtotal	\$11,412,211	\$91,228,654	\$92,276,191	\$10,364,674
SPECIAL REVENUE FUNDS					
101	TRANSPORTATION TRUST FUND	\$33,362,119	\$41,474,162	\$32,528,442	\$42,307,839
102	UNINCORPORATED SERVICES FUND	\$7,046,500	\$6,325,934	\$6,854,197	\$6,518,237
103	LAW ENFORCEMENT MSTU	\$155,888	\$2,415,867	\$2,571,755	\$0
104	GRANTS AND DONATIONS FUND	\$472,250	\$164,944	\$317,896	\$319,298
105	LIBRARY SPECIAL GRANTS FUND	\$20,885	\$189,086	\$200,719	\$9,252
107	FINE AND FORFEITURE FUND	\$10,616,581	\$59,329,345	\$63,539,400	\$6,406,526
109	DRUG ABUSE FUND	\$29,726	\$15,724	\$37,169	\$8,281
111	RIVER PARK I FUND	\$17,300	\$43,365	\$43,665	\$17,000
112	RIVER PARK II FUND	\$3,640	\$9,293	\$9,933	\$3,000
113	HARMONY HEIGHTS 3 FUND	\$1,454	\$3,789	\$4,043	\$1,200
114	HARMONY HEIGHTS 4 FUND	\$3,286	\$8,180	\$8,466	\$3,000
115	SHERATON PLAZA FUND	\$4,409	\$10,658	\$10,517	\$4,550
116	SUNLAND GARDENS FUND	\$2,978	\$7,778	\$8,346	\$2,410
117	SUNRISE PARK FUND	\$977	\$2,033	\$2,250	\$760
118	PARADISE PARK	\$3,959	\$8,616	\$11,005	\$1,570
119	HOLIDAY PINES FUND	\$4,033	\$11,383	\$12,246	\$3,170
120	THE GROVE FUND	\$782	\$2,117	\$2,099	\$800
121	BLAKELY SUBDIVISION FUND	\$458	\$1,088	\$1,136	\$410
122	INDIAN RIVER ESTATES FUND	\$3,965	\$12,757	\$14,132	\$2,590
123	QUEENS COVE LIGHTING DISTRICT	\$1,284	\$3,776	\$4,120	\$940
126	SOUTHERN OAK ESTATES LIGHTING	\$726	\$1,586	\$1,642	\$670
127	PINE HOLLOW STREET LIGHTING MSTU	\$5,128	\$1,980	\$4,608	\$2,500
128	KINGS HWY INDUSTRIAL PARK LIGHTING	\$10,722	\$2,934	\$6,156	\$7,500
129	PARKS MSTU	\$3,284,988	\$10,482,476	\$12,295,745	\$1,471,719
130	SLC PUBLIC TRANSIT MSTU	\$21,323	\$1,733,847	\$1,325,815	\$429,355
136	MONTE CARLO LIGHTING MSTU #4	\$8,658	\$20,547	\$20,745	\$8,460
138	PALM LAKE GARDENS MSTU FUND	\$717	\$1,700	\$1,777	\$640
139	PALM GROVE FUND	\$3,555	\$9,803	\$10,458	\$2,900
140	PORT AND AIRPORT	\$5,990,977	\$6,862,996	\$9,000,275	\$3,853,698
142	PORT MSBU DEVELOPMENT FUND	\$80,514	\$0	\$44,018	\$36,496
145	MOSQUITO CONTROL FUNDS	\$901,039	\$8,362,111	\$7,904,452	\$1,358,698
146	MOSQUITO CONTROL STATE FUNDS	\$809	\$36,350	\$37,159	\$0
150	IMPACT FEE COLLECTIONS	\$0	\$161,941	\$161,941	\$0
160	RAD	\$34,747	\$281,420	\$315,776	\$391
162	TOURISM DEV - 5TH CENT	\$443,592	\$180,814	\$534,406	\$90,000
170	COURT FACILITIES	\$1,985,788	\$1,099,035	\$454,952	\$2,629,871
171	COURT FACILITIES FUND	\$153,144	\$1,133	\$4,449	\$149,828
181	HOUSING AUTHORITY	\$42,738	\$13,185	\$11,862	\$44,061
182	ENVIRONMENTAL LANDS	\$68,797	\$0	\$0	\$68,797
183	COURT ADMINISTRATOR	\$1,444,950	\$274,806	\$274,806	\$1,444,950
184	EROSION DISTRICT	\$657,812	\$2,842,077	\$2,018,275	\$1,481,614
185	SHIP	\$1,108,436	\$2,290,383	\$2,320,410	\$1,078,409
187	BOATING IMPROVEMENTS PROJECTS	\$397,586	\$108,000	\$39,586	\$466,000
188	BLUEFIELD RANCH IMPROVEMENTS	\$107,761	\$0	\$2,333	\$105,428
	Subtotal	\$68,506,981	\$144,809,020	\$142,973,183	\$70,342,818

Estimated Changes in Fund Balance

Fund #	Fund Name	Beginning Fund Bal	Revenues/ Sources	Expenses/ Uses	Ending Fund Bal
DEBT SERVICE FUNDS					
201	S. COUNTY REGIONAL STADIUM	\$0	\$54,398	\$54,398	\$0
204	COMMUNICATION SYSTEM I & S FUND	\$1,975,577	\$1,047,405	\$2,871,274	\$151,708
205	BEACH BOND I & S FUND	\$0	\$0	\$0	\$0
210	IMPACT FEES I&S	\$0	\$35,082	\$35,082	\$0
215	5YR BUILDING BOND I & S FUND	\$5,983,468	\$6,910,644	\$12,375,927	\$518,185
216	COUNTY CAPITAL I&S	\$0	\$155,984	\$155,984	\$0
217	STATE REV SHARING BONDS I&S	\$142,798	\$2,314,397	\$2,457,195	\$0
234	DRIFTWOOD MANOR I&S FUND	\$1,656	\$0	\$1,656	\$0
235	BECKER ROAD I&S FUND	\$510,009	\$66,790	\$306,217	\$270,582
242	PORT I&S FUND	\$275,093	\$471,425	\$423,628	\$322,890
250	CAPITAL PROJECTS I&S	\$2,671	\$17,805	\$20,476	\$0
262	TOURISM DVE 4TH CENT I & S FUND	\$924,481	\$1,634,380	\$2,020,756	\$538,105
282	ENVIRONMENTAL LAND I & S FUND	\$701,227	\$810,761	\$495,851	\$1,016,137
295	RIVER BRANCH I & S FUND	\$21,510	\$20,875	\$16,418	\$25,967
	Subtotal	\$10,538,490	\$13,539,947	\$21,234,863	\$2,843,574
CAPITAL PROJECTS FUNDS					
301	S. COUNTY REGIONAL STADIUM	\$4,265	\$0	\$0	\$4,265
305	BEACH BOND	\$0	\$0	\$0	\$0
310	IMPACT FEE FUNDS	\$16,571,264	\$9,640,455	\$5,668,334	\$20,543,385
315	COUNTY BUILDING BOND FUND	\$5,403,527	\$796,397	\$2,844,987	\$3,354,937
316	COUNTY & TRANSPORTATION CAPITAL	\$9,778,859	\$8,801,303	\$5,719,961	\$12,860,201
317	CTY CAPITAL - ST REV SHARING BOND	\$53,868	\$15,778,180	\$3,549,165	\$12,282,883
330	LAKEWOOD PARK FUND	\$7,811	\$0	\$7,811	\$0
342	PORT DEVELOPMENT CAPITAL FUND	\$223,150	\$0	\$0	\$223,150
362	SPORTS COMPLEX IMPROV FUND	\$221,374	\$65,518	\$213,437	\$73,455
370	MSBU IN-HOUSE FINANCING PROJECTS	\$462,889	\$335,039	\$537,776	\$260,152
382	ENVIRONMENTAL LAND CAPITAL	\$4,540,737	\$170,420	\$275,090	\$4,436,067
390	TREASURE COVE/OCEAN HARBOR S	\$1,354,621	\$1,685,674	\$2,027,153	\$1,013,142
396	LENNARD ROAD 1 ROADWAY CAPITAL	\$155,647	\$16,921	\$23,176	\$149,392
397	LENNARD ROAD 2 WATER CAPITAL	\$42,944	\$27,156	\$11,474	\$58,626
398	LENNARD ROAD 3 SEWER CAPITAL	\$40,394	\$12,910	\$7,863	\$45,441
	Subtotal	\$38,861,350	\$37,329,975	\$20,886,229	\$55,305,096
Enterprise Funds					
401	SANITARY LANDFILL	\$14,724,791	\$17,415,278	\$19,206,880	\$12,933,189
418	GOLF COURSE	\$0	\$1,497,055	\$1,497,055	\$0
451	SO. HUTCHINSON UTILITIES FUND	\$1,210,378	\$1,570,960	\$1,643,191	\$1,138,147
458	SO. HUTCHINSON RENEWAL & REPLACEMENT	\$159,264	\$473,526	\$314,492	\$318,298
461	SPORTS COMPLEX	\$125,000	\$2,383,332	\$2,508,332	\$0
471	NORTH COUNTY UTILITY DISTRICT	\$2,184,601	\$2,886,108	\$3,891,544	\$1,179,165
478	HOLIDAY PINES RENEWAL REPLACE	\$149,295	\$369,078	\$328,563	\$189,810
479	HOLIDAY PINES CAPITAL FACILITIES	\$4,148,026	\$1,505,432	\$1,370,420	\$4,283,038
491	BUILDING CODE FUND	\$3,908,624	\$3,552,628	\$5,193,736	\$2,267,516
	Subtotal	\$26,609,979	\$31,653,398	\$35,954,214	\$22,309,163

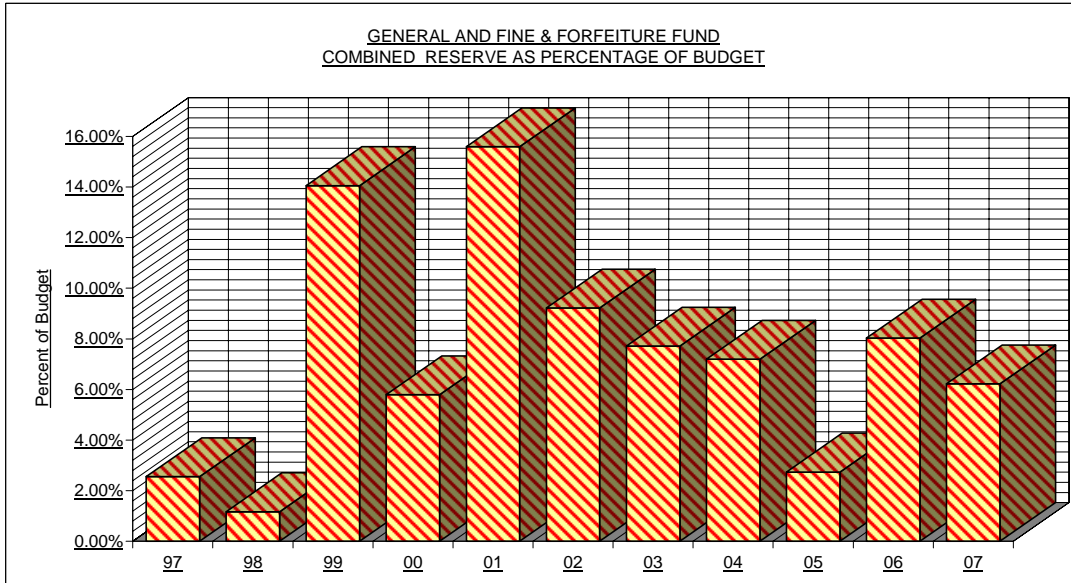
Estimated Changes in Fund Balance

Fund #	Fund Name	Beginning Fund Bal	Revenues/ Sources	Expenses/ Uses	Ending Fund Bal
Internal Service Funds					
505	INSURANCE & LOSS	\$2,442,460	\$13,459,137	\$13,451,949	\$2,449,648
	Subtotal	\$2,442,460	\$13,459,137	\$13,451,949	\$2,449,648
Trust and Agency Funds					
610	TOURIST DEVELOPMENT	\$330,803	\$1,076,950	\$1,407,753	\$0
611	TOURIST DEVELOPMENT-ADVERTISING	\$247,521	\$614,075	\$737,314	\$124,282
620	LAW ENFORCEMENT TRUST FUND	\$278,499	\$183,776	\$380,617	\$81,658
625	LAW LIBRARY	\$194,344	\$280,994	\$206,207	\$269,131
665	SLC ART IN PUBLIC PLACES TRUST FUND	\$233,105	\$343,072	\$274,922	\$301,255
666	SLC ECONOMIC DEVELOPMENT	\$86,499	\$65,171	\$63,158	\$88,512
673	SOUTH HUTCHINSON	\$3,274,915	\$0	\$88,912	\$3,186,003
674	DRIFTWOOD MANOR	\$18,899	\$553	\$2,612	\$16,840
676	KING ORANGE MSBU	\$50,927	\$0	\$7,828	\$43,099
677	LOST TREE ESTATES	\$5,519	\$3,217	\$0	\$8,736
678	ANITA STREET MSBU	\$4,947	\$777	\$0	\$5,724
679	TIMBERLAKE ESTATES MSBU	\$20,574	\$11,466	\$100	\$31,940
688	BRIARGATE MSBU	\$1,860	\$0	\$553	\$1,307
689	ROUSE ROAD MSBU	\$43,200	\$15,350	\$0	\$58,550
690	TREASURE COVE/OCEAN HARBOR MSBU	\$71,115	\$0	\$0	\$71,115
691	NORTH AIA MSBU	\$2,801	\$0	\$775	\$2,026
692	IDEAL HOLDING ROAD MSBU	\$37,103	\$13,716	\$0	\$50,819
693	WESTGLEN MSBU	\$24,403	\$9,761	\$0	\$34,164
694	RAINTREE FOREST MSBU	\$4,704	\$4,563	\$4,704	\$4,563
	Subtotal	\$4,931,738	\$2,623,440	\$3,175,454	\$4,379,724
	Total	\$163,303,209	\$334,643,571	\$329,952,083	\$167,994,697

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

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

1. Increase in the Transportation Trust Fund reflects timing of capital projects.
2. Decrease in the Fine & Forfeiture Fund reflects the use of reserves to fund hurricane expenses.
3. Decrease in Parks MSTU reflects the use of loan proceeds on capital projects
4. Decrease in Port and Airport reflects timing of capital projects
5. Increase in the Impact Fee Funds reflects timing of capital projects.
6. Increase in the County & Transportation Capital Fund reflects timing of capital projects.
7. Increase in the County Building Bond Fund and the County Capital - State Revenue Sharing Bond reflects timing of capital projects.



BUDGETS

FISCAL YEAR	97	98	99	00	01	02	03	04	05	06	07
GENERAL FUND	28,847,996	32,053,391	37,860,802	44,166,478	47,674,792	59,143,687	61,384,019	74,398,085	86,508,364	96,473,255	125,531,549
F & F FUND	39,598,598	42,580,522	46,449,736	46,883,236	46,561,751	48,373,203	51,085,172	42,788,017	48,684,712	59,923,233	61,936,219
TOTAL	68,446,594	74,633,913	84,310,538	91,049,714	94,236,543	107,516,890	112,469,191	117,186,102	135,193,076	156,396,488	187,467,768

RESERVES

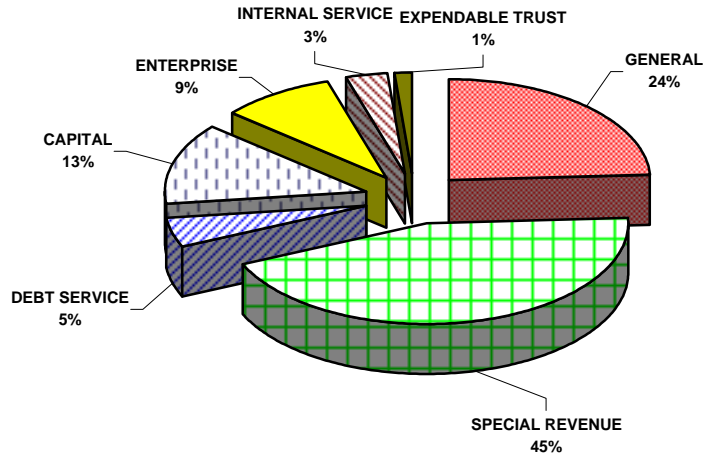
GENERAL FUND	2,654,953	3,218,619	6,148,396	7,706,684	13,335,539	9,588,604	8,676,329	8,405,990	892,050	5,183,826	11,381,801
F & F FUND	792,835	1,325,919	5,700,629	1,186,600	1,358,159	327,308	1,375	24,016	2,816,001	7,376,945	282,116
COMBINED	3,447,788	4,544,538	11,849,025	8,893,284	14,693,698	9,915,912	8,677,704	8,430,006	3,708,051	12,560,771	11,663,917
FPL EARMARK	1,698,983	3,669,166	0	3,621,437	0	0	0	0	0	0	0
TOTAL	1,748,805	875,372	11,849,025	5,271,847	14,693,698	9,915,912	8,677,704	8,430,006	3,708,051	12,560,771	11,663,917
FISCAL YEAR	97	98	99	00	01	02	03	04	05	06	07
RESERVE %	2.55%	1.17%	14.05%	5.79%	15.59%	9.22%	7.72%	7.19%	2.74%	8.03%	6.22%

NOTE: General Fund does not include sub funds and grants.
Fine & Forfeiture Fund does not include sub funds and grants.

The General and Fine & Forfeiture Funds are the major operating funds for the County. The reserves for these funds serve as the contingency reserves for all general county operations and for the anticipated adjustments for inflation. Reserves for fiscal year 2005 were reduced by \$7,424,516 due to hurricane related expenditures. Fine & Forfeiture Fund reserves in fiscal year 2006 increased due to reclassification of Clerk fees, Article V expenses being less than anticipated and additional taxes collected. Reserves for fiscal year 2007 are projected to increase to a little over 6.0% of the combined total budget of both funds as part of the County plan to increase reserves to pre-hurricane levels.

The 1997, 1998 and 2000 reserve levels are net of the amounts set aside (restricted) to offset the potential non-payment of contested taxes by Florida Power and Light. Upon settling the dispute with FP&L and at the Board's direction, staff established acceptable reserve levels in fiscal years 1999 and 2001.

TOTAL BUDGET BY FUND TYPE



ALL FUNDS:

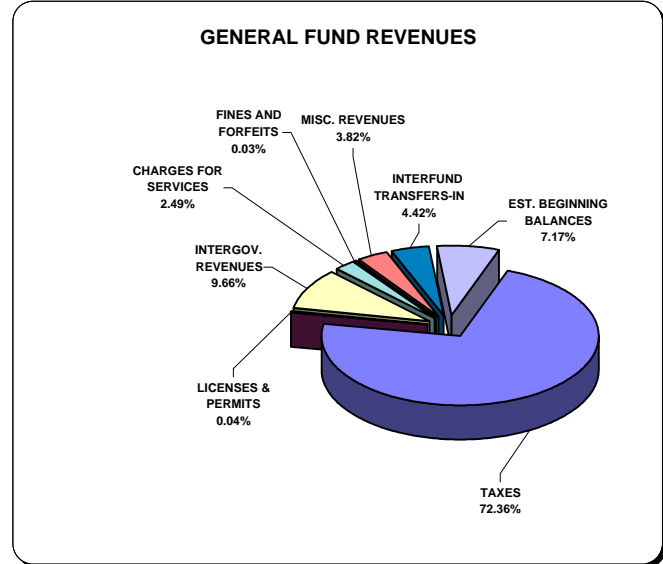
GENERAL	138,858,850
SPECIAL REVENUE	252,626,744
DEBT SERVICE	27,084,360
CAPITAL	74,724,903
ENTERPRISE	53,005,420
INTERNAL SERVICE	19,497,800
EXPENDABLE TRUST	<u>7,892,431</u>

TOTAL	<u>573,690,508</u>
--------------	---------------------------

GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

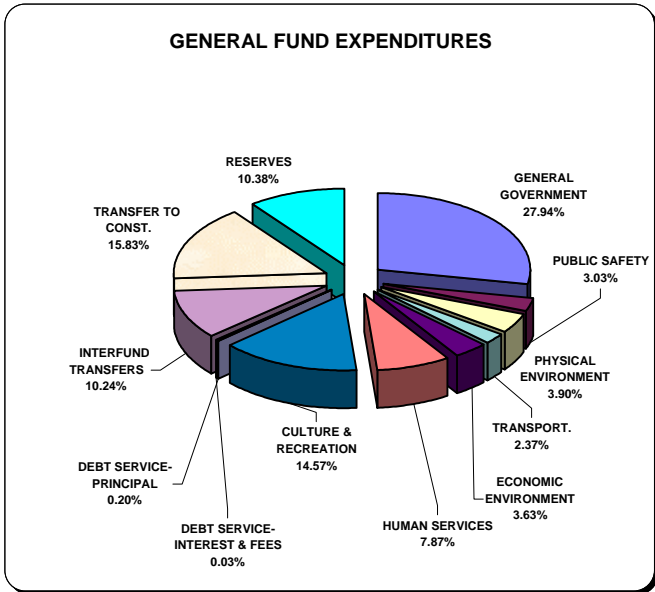
GENERAL FUND REVENUES BY SOURCE

TAXES	104,555,941
LICENSES & PERMITS	60,500
INTERGOV. REVENUES	13,965,122
CHARGES FOR SERVICES	3,599,119
FINES AND FORFEITS	46,000
MISC. REVENUES	5,525,614
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	6,381,049
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-5,639,169
EST. BEGINNING BALANCES	10,364,674
TOTAL	138,858,850



GENERAL FUND EXPENDITURES BY FUNCTION

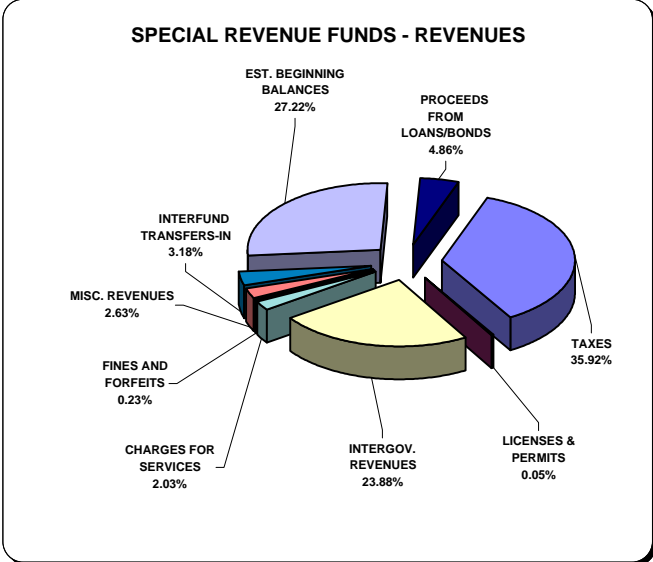
GENERAL GOVERNMENT	38,796,622
PUBLIC SAFETY	4,211,006
PHYSICAL ENVIRONMENT	5,414,076
TRANSPORT.	3,291,708
ECONOMIC ENVIRONMENT	5,043,472
HUMAN SERVICES	10,928,961
CULTURE & RECREATION	20,238,363
DEBT SERVICE-PRINCIPAL	273,359
DEBT SERVICE-INTEREST & FEES	44,891
OTHER FINANCING USES	
INTERFUND TRANSFERS	14,217,940
TRANSFER TO CONST.	21,987,328
RESERVES	14,411,124
TOTAL	138,858,850



SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

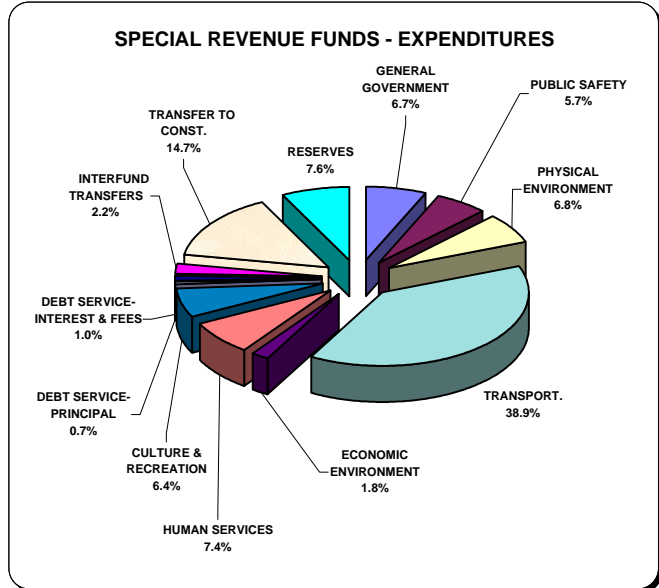
SPECIAL REVENUE FUNDS REVENUES BY SOURCE

TAXES	92,702,797
LICENSES & PERMITS	140,000
INTERGOV. REVENUES	61,619,841
CHARGES FOR SERVICES	5,234,641
FINES AND FORFEITS	580,673
MISC. REVENUES	6,793,123
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	8,201,464
PROCEEDS FROM LOANS/BONDS	12,538,283
INTERNAL SERVICES	0
LESS 5%	-5,426,554
EST. BEGINNING BALANCES	70,242,476
TOTAL	252,626,744



SPECIAL REVENUE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	16,852,579
PUBLIC SAFETY	14,516,506
PHYSICAL ENVIRONMENT	17,170,766
TRANSPORT.	98,344,378
ECONOMIC ENVIRONMENT	4,573,953
HUMAN SERVICES	18,716,210
CULTURE & RECREATION	16,199,397
DEBT SERVICE-PRINCIPAL	1,767,790
DEBT SERVICE-INTEREST & FEES	2,592,650
OTHER FINANCING USES	
INTERFUND TRANSFERS	5,673,514
TRANSFER TO CONST.	37,076,906
RESERVES	19,142,095
TOTAL	252,626,744

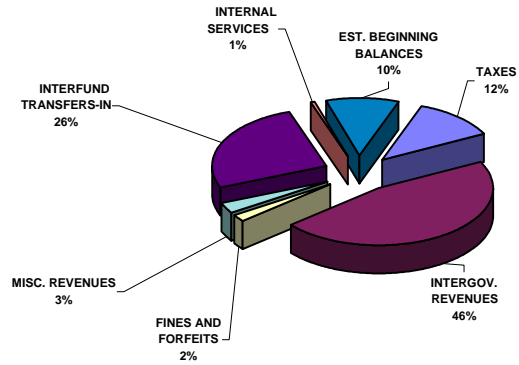


DEBT SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

DEBT SERVICE FUNDS REVENUES BY SOURCE

TAXES	3,355,367
LICENSES & PERMITS	0
INTERGOV. REVENUES	12,956,817
CHARGES FOR SERVICES	0
FINES AND FORFEITS	519,467
MISC. REVENUES	863,014
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	7,265,488
PROCEEDS FROM LOANS/BONDS	9,171
INTERNAL SERVICES	155,603
LESS 5%	-884,141
EST. BEGINNING BALANCES	2,843,574
TOTAL	27,084,360

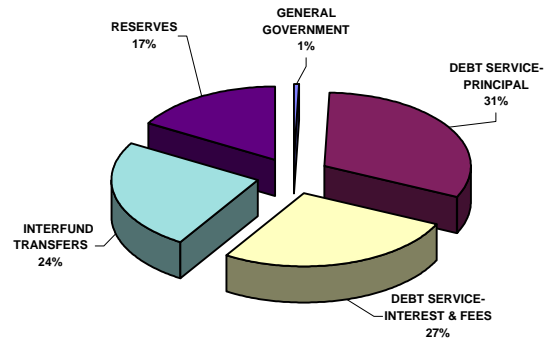
DEBT SERVICE FUNDS - REVENUES



DEBT SERVICE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	150,494
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORT.	282,455
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	0
DEBT SERVICE-PRINCIPAL	8,375,067
DEBT SERVICE-INTEREST & FEES	7,290,644
OTHER FINANCING USES	
INTERFUND TRANSFERS	6,536,049
TRANSFER TO CONSTITUTIONAL OFFICERS	-
RESERVES	4,449,651
TOTAL	27,084,360

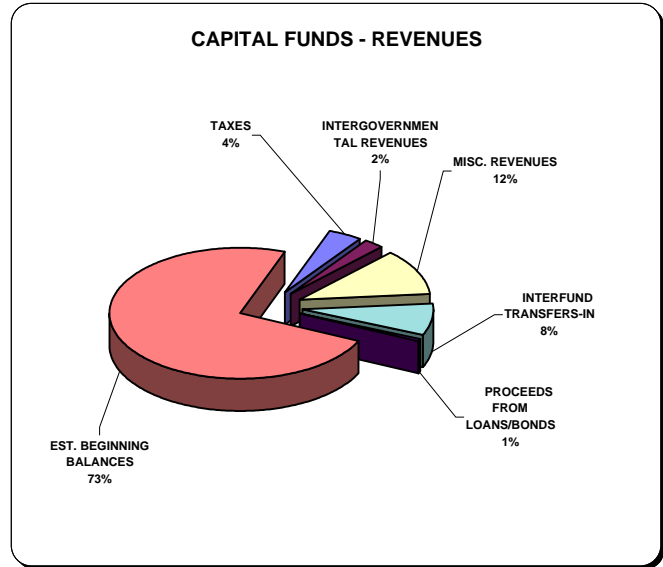
DEBT SERVICE FUNDS - EXPENDITURES



CAPITAL FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

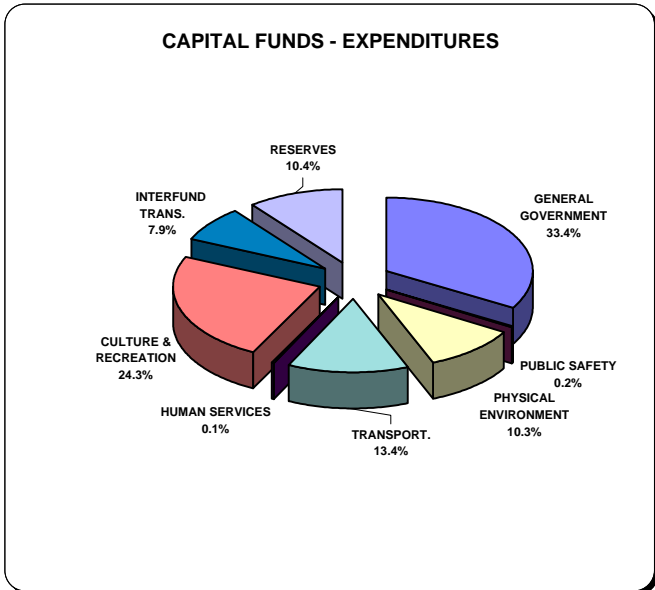
CAPITAL FUNDS REVENUES BY SOURCE

TAXES	3,223,965
LICENSES & PERMITS	0
INTERGOVERNMENTAL REVENUES	1,698,510
CHARGES FOR SERVICES	0
FINES AND FORFEITS	0
MISC. REVENUES	8,721,380
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	5,871,810
PROCEEDS FROM LOANS/BONDS	449,031
INTERNAL SERVICES	0
LESS 5%	-544,889
EST. BEGINNING BALANCES	55,305,096
TOTAL	74,724,903



CAPITAL FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	24,981,757
PUBLIC SAFETY	158,153
PHYSICAL ENVIRONMENT	7,659,396
TRANSPORT.	9,988,552
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	79,183
CULTURE & RECREATION	18,128,673
DEBT SERVICE-PRINCIPAL	21,397
DEBT SERVICE-INTEREST & FEES	-
OTHER FINANCING USES	
INTERFUND TRANS.	5,921,147
TRANSFER TO CONST.	-
RESERVES	7,786,645
TOTAL	74,724,903

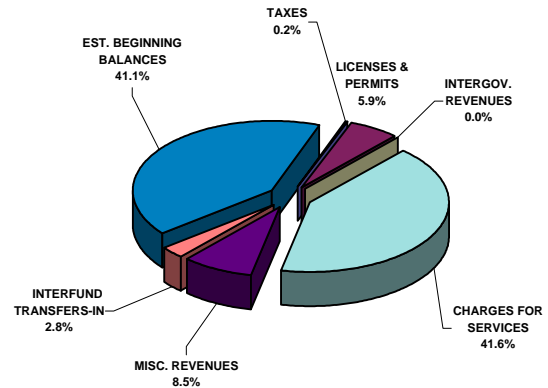


ENTERPRISE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

ENTERPRISE FUNDS REVENUES BY SOURCE

TAXES	100,000
LICENSES & PERMITS	3,179,500
INTERGOV. REVENUES	21,200
CHARGES FOR SERVICES	22,617,314
FINES AND FORFEITS	0
MISC. REVENUES	4,603,148
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	1,501,754
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
LESS 5%	-1,326,659
EST. BEGINNING BALANCES	22,309,163
TOTAL	53,005,420

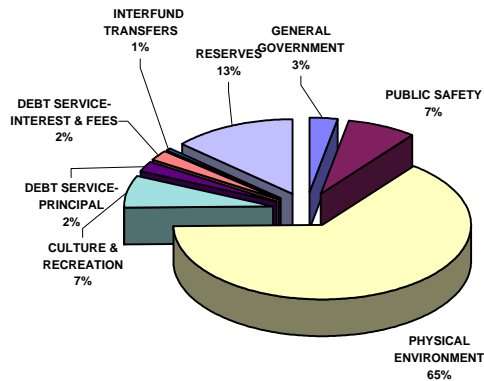
ENTERPRISE FUNDS - REVENUES



ENTERPRISE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	1,595,147
PUBLIC SAFETY	3,941,018
PHYSICAL ENVIRONMENT	34,078,431
TRANSPORTATION	0
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	3,705,064
DEBT SERVICE-PRINCIPAL	1,206,913
DEBT SERVICE-INTEREST & FEES	1,096,001
OTHER FINANCING USES	
INTERFUND TRANSFERS	383,720
TRANSFER TO CONST.	-
RESERVES	6,999,126
TOTAL	53,005,420

ENTERPRISE FUNDS - EXPENDITURES

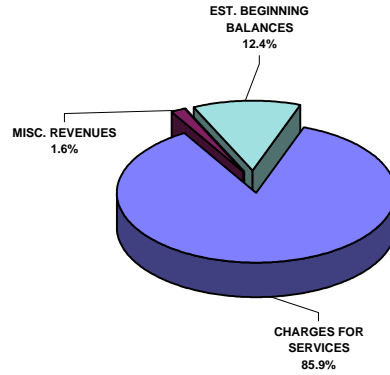


INTERNAL SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

INTERNAL SERVICE FUNDS REVENUES BY SOURCE

TAXES	0
LICENSES & PERMITS	0
INTERGOV. REVENUES	0
CHARGES FOR SERVICES	16,909,873
FINES AND FORFEITS	0
MISC. REVENUES	323,514
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	0
PROCEEDS FROM LOANS/BONDS	0
INTERNAL SERVICES	0
<hr/>	
LESS 5%	-185,235
EST. BEGINNING BALANCES	2,449,648
TOTAL	19,497,800

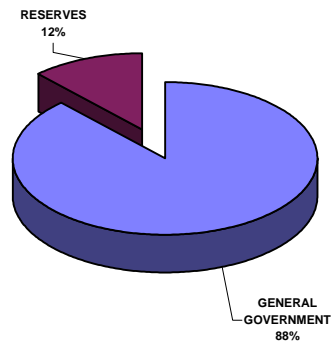
INTERNAL SERVICE FUNDS - REVENUES



INTERNAL SERVICE FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	17,159,753
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORTATION	0
ECONOMIC ENVIRONMENT	0
HUMAN SERVICES	0
CULTURE & RECREATION	0
DEBT SERVICE-PRINCIPAL	0
DEBT SERVICE-INTEREST & FEES	-
<hr/>	
OTHER FINANCING USES	
INTERFUND TRANSFERS	0
TRANSFER TO CONST.	-
<hr/>	
RESERVES	2,338,047
TOTAL	19,497,800

INTERNAL SERVICE FUNDS - EXPENDITURES

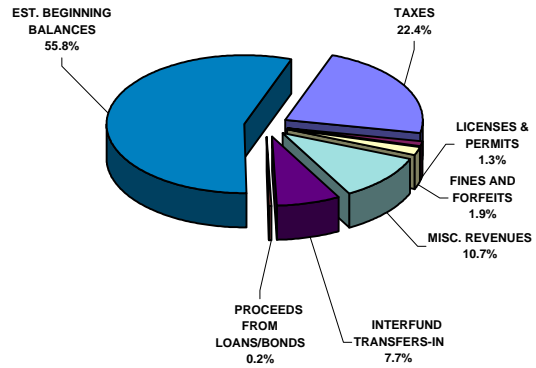


EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

EXPENDABLE TRUST FUNDS REVENUES BY SOURCE

TAXES	1,754,934
LICENSES & PERMITS	100,000
INTERGOV. REVENUES	0
CHARGES FOR SERVICES	196,643
FINES AND FORFEITS	150,000
MISC. REVENUES	841,250
OTHER FINANCING SOURCES	
INTERFUND TRANSFERS-IN	601,196
PROCEEDS FROM LOANS/BONDS	19,299
INTERNAL SERVICES	0
LESS 5%	-150,615
EST. BEGINNING BALANCES	4,379,724
TOTAL	7,892,431

EXPENDABLE TRUST FUNDS - REVENUES



EXPENDABLE TRUST FUNDS EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	248,200
PUBLIC SAFETY	0
PHYSICAL ENVIRONMENT	0
TRANSPORT.	10,875
ECONOMIC ENVIRONMENT	585,469
HUMAN SERVICES	50,350
CULTURE & RECREATION	717,597
DEBT SERVICE-PRINCIPAL	86,596
DEBT SERVICE-INTEREST & FEES	4,216,661
OTHER FINANCING USES	
INTERFUND TRANSFERS	1,322,977
TRANSFER TO CONST.	-
RESERVES	653,706
TOTAL	7,892,431

EXPENDABLE TRUST FUNDS - EXPENDITURES

