

**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 are 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 other than debt service or capital projects.

201-299 DEBT SERVICE FUNDS

To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

301-399 CAPITAL PROJECT FUNDS

To account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

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 (a) 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; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes

501-599 INTERNAL SERVICE FUNDS

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

FIDUCIARY FUNDS:

These are funds held in trust by government for the benefit of individuals or other entities.

601-699 TRUST AND AGENCY FUNDS

To account for assets held by a government in a purely custodial capacity.

Source: State of Florida, Uniform Accounting System Manual, 2011 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: Parks & Recreation 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 | 129.01 (2) 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 | 129.01 (2) F.S. | REV: Ad Valorem EXP: Transfer to fund 107 for Unincorporated Area Road Patrol |
| 104 GRANTS & DONATIONS | 129.01 (2) F.S. | REV: Grants EXP: Grant Projects |
| 105 STATE LIBRARY GRANT | 129.01 (2) F.S. | REV: State Library Grant, Donations EXP: Library |
| 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) |
| 109 DRUG ABUSE TRUST FUND | 129.01 (2) F.S. | REV: Fees EXP: Drug Abuse Programs |
| 111-139 SPECIAL DISTRICTS, MSBU's, MSTU's | 129.01 (2) F.S. | REV: Ad Valorem Taxes, Special Assessments EXP: Street Lights, Road/Drainage Improvements to special districts |
| 140 PORT & AIRPORT FUNDS | 129.01 (2) F.S. | REV: FAA Grants, FDOT Grants, Ad Valorem Taxes, Airport Operating Revenue EXP: Airport Expansion, Port Improvement, Airport & Port operations |
| 142 PORT MSBU | 129.01 (2) F.S. | REV: Special Assessments EXP: Port Development |
| 145-146 MOSQUITO CONTROL DISTRICT | 129.02 (6) F.S. | REV: Ad Valorem Taxes, State Allocation, Grants EXP: Mosquito Control |
| 150 IMPACT FEES | 129.01 (2) F.S. | REV: Impact Fees EXP: Administration Operations |
| 160 RAD PLAN MAINTENANCE | 129.01 (2) F.S. | REV: FPL/State Grant EXP: Radiological Planning and Exercises |

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|--------------------------------------|-------------------|--|
| 162 TOURISM DEV - 5TH CENT | 129.01 (2) F.S. | REV: Tourism Dev- 5th Cent EXP: Sports Complex Parks and Recreation Improvements |
| 170 COURT FACILITIES FUND | 129.01 (2) F.S. | REV: Court Fees EXP: Judicial Maintenance & Capital |
| 171 COURT FACILITIES FUND - COURT | 129.01 (2) F.S. | REV: Court Filing Charges and Court Loses EXP: Construction, operation and maintenance of court facilities |
| 181 HOUSING AUTHORITY | 129.01 (2) F.S. | REV: Residual Funds from Loan program EXP: St. Lucie County Housing Authority |
| 182 ENVIRONMENTAL LAND ACQUISITION | 129.01 (2) F.S. | REV: Ad Valorem Taxes EXP: Environmental Land Acquisition |
| 183 COURT ADMINISTRATOR | 129.01 (2) 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) | 129.01 (2) F.S. | REV: Grants EXP: Housing Assistance Program |
| 187 BOATING IMPROVEMENT PROJECTS | 129.01 (2) F.S. | REV: Vessel Fees EXP: Interest on Projects |
| 188 BLUEFIELD RANCH IMPROVEMENTS | 129.01 (2) F.S. | REV: Private Contributions and Campsite User Fees EXP: Bluefield Ranch Property Management and Restoration |
| 190 SPORTS COMPLEX | 129.01 (2) F.S. | REV: Sports Complex operating revenues, 2-cent Tourism Tax (transfer from Fund 610) EXP: Sports Complex operations, maintenance, and payment to SLW |
| <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> | | |
| 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 |

**ST. LUCIE COUNTY
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|--------------------------------------|-------------------|---|
| | | Capital Improvements |
| 318 COUNTY CAPITAL - TRANSPORTATION | 129.02 (4) F.S. | REV: Bond Proceeds EXP: Transportation Capital |
| 330-339 CAPITAL MSBU FUNDS | 129.02 (4) F.S. | REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs |
| 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 S.L.C. LANDFILL | 129.01 (2) F.S. | REV: Landfill fees, Garbage Franchise, Grants EXP: Landfill operations, capital, reserves, debt service |
| 418 GOLF COURSE | 129.01 (2) F.S. | REV: Golf Course User Fees, Sales EXP: Golf Course Operations |
| 451-458 UTILITY FUNDS | 129.01 (2) F.S. | REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital |
| 471-489 UTILITY FUNDS | 129.01 (2) F.S. | REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital |
| 491 BUILDING CODE FUND | 129.01 (2) F.S. | REV: Permit Fees EXP: Code Compliance (Building Inspections) |
| <u>INTERNAL SERVICE FUNDS</u> | | |
| 505 INSURANCE & LOSS FUND | 129.01 (2) F.S. | REV: Charges to departments, and constitutional officers EXP: Health and Life Programs, Property, Workers Compensation, and Liability coverage |
| <u>TRUST AND AGENCY FUNDS</u> | | |
| 610-611 ONE-CENT TOURISM TRUST FUND | 129.01 (2) F.S. | REV: One-cent Tourism Tax EXP: Tourism Division Salaries & Promotions |
| 615 IMPACT FEES | 129.01 (2) F.S. | REV: Impact Fees EXP: Transfer to 101 for Road projects, Disbursement of other agency fees |
| 620 LAW ENFORCEMENT TRUST FUND | 129.01 (2) F.S. | REV: Confiscated Property EXP: Sheriff |

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|-------------------------------------|-------------------|---|
| 625 LAW LIBRARY | 129.01 (2) F.S. | REV: Law Library Fees EXP: Law Library Operations and books |
| 665 ART IN PUBLIC PLACES TRUST FUND | 129.01 (2) F.S. | REV: Transfer from various capital projects EXP: Art work as per ordinance |
| 666 SLC ECONOMIC DEV TRUST FUND | 129.01 (2) F.S. | REV: Delinquent Taxes , Occupational Licenses EXP: SLC Economic Dev Trust Fund |
| 670-699 CAPITAL MSBU FUNDS | 129.01 (2) F.S. | REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs |

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

DEPARTMENT / DIVISION TO FUND RELATIONSHIP

The tables below summarize show the relationship between County departments / divisions and the funds in the accounting and budgetary groupings previously described.

Governmental Fund Types

General Fund

Board of County Commissioners

Community Services

- √ Housing Services
- √ Library Services
- √ Resident Support Services
- √ Veterans Program

Cooperative Extension

County Administration

- √ Administration
- √ Business & Strategic Initiatives
- √ Media Relations
- √ Research & Education Park

County Attorney

- √ County Attorney
- √ Criminal Justice

Environmental Resources

- √ Administration
- √ Environmental Education
- √ Land Management

Human Resources & Support Services

- √ Human Resources
- √ Insurance Program

Office of Management & Budget

- √ Management & Budget
- √ Purchasing

Parks, Recreation & Facilities

- √ Administration
- √ Facilities
- √ Parks & Special Facilities
- √ Regional Parks & Stadiums
- √ Tourism & Venues

Planning & Development Services

- √ Planning

Public Safety & Communications

- √ Information Technology
- √ Emergency Management
- √ Marine Safety

Special Revenue Funds

Community Services

- √ Housing Services
- √ Library Services
- √ Resident Support Services

Cooperative Extension

County Administration

- √ Business & Strategic Initiatives

County Attorney

- √ Criminal Justice

Environmental Resources

- √ Environmental Education
- √ Environmental Regulation
- √ Land Management

Mosquito Control & Coastal Management Services

- √ Administration
- √ Coastal Management Services
- √ Impound Division
- √ Inspection Division

Parks, Recreation & Facilities

- √ Facilities
- √ Fairwinds Golf Course
- √ Parks & Special Facilities
- √ Regional Parks & Stadiums
- √ Tourism & Venues

Planning & Development Services

- √ Building & Code Regulation
- √ Planning
- √ SLC International Airport

Public Safety & Communications

- √ 800 MHz
- √ Animal Control
- √ Central Communications
- √ Emergency Management
- √ Radiological Planning

Public Works

- √ Engineering
- √ Port
- √ Road & Bridge
- √ Water Quality

Governmental Fund Types

Governmental Fund Types

Debt Service

- Parks, Recreation & Facilities*
- √ Regional Parks & Stadiums

Capital Projects

- Community Services*
 - √ Library Services
-
- County Administration*
 - √ Research & Education Park
-
- Environmental Resources*
 - √ Environmental Education
 - √ Land Management
-
- Mosquito Control & Coastal Management Services*
 - √ Impound Division
-
- Parks, Recreation & Facilities*
 - √ Facilities
 - √ Regional Parks & Stadiums
-
- Public Works*
 - √ Engineering
 - √ Road & Bridge
 - √ Water Quality

Proprietary Fund Types

Enterprise Funds

- Parks, Recreation & Facilities*
 - √ Fairwinds Golf Course
-
- Planning & Development Services*
 - √ Building & Code Regulation
-
- Solid Waste & Recycling*
 - √ Solid Waste & Recycling
-
- Water & Sewer District
 - √ Water & Sewer District

Internal Service

- Human Resources & Support Service*
- √ Human Resources
- √ Insurance Program
- √ Risk Management

Agency Funds

Trust & Agency Funds

- County Administration*
 - √ Business & Strategic Initiatives
-
- Parks, Recreation & Facilities*
 - √ Administration
 - √ Tourism & Venues

St. Lucie County Three-Year Budget Summary Report
by Fund

| Fund | Fund Name | FY 12 Amended | FY 13 Amended | FY 14 Amended | FY 15 Adopted | FY 15 Change | % Chg |
|-------------|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|------------------|
| 001 | General Fund | 159,649,813 | 145,396,299 | 133,059,095 | 131,114,823 | -1,944,272 | -1.5% |
| 101 | Transportation Trust Fund | 44,953,356 | 44,308,702 | 16,901,286 | 16,474,798 | -426,488 | -2.5% |
| 102 | Unincorporated Services Fund (Com | 4,992,126 | 5,147,527 | 5,232,904 | 5,262,523 | 29,619 | 0.6% |
| 102001 | Drainage Maintenance MSTU (SLC S | 15,164,996 | 14,908,281 | 11,616,221 | 9,001,237 | -2,614,984 | -22.5% |
| 103 | County Law Enforcement MSTU | 3,106,214 | 3,211,356 | 3,574,693 | 3,862,515 | 287,822 | 8.1% |
| 104 | Grants & Donations Fund | 647,401 | 616,754 | 551,165 | 512,432 | -38,733 | -7.0% |
| 105 | Library Special Grants Fund | 160,239 | 174,396 | 96,085 | 102,034 | 5,949 | 6.2% |
| 107 | Fine & Forfeiture Fund (Jail, Law Enf | 76,600,286 | 81,425,087 | 89,390,321 | 81,929,553 | -7,460,768 | -8.3% |
| 109 | Drug Abuse Fund | 62,949 | 74,645 | 96,372 | 108,703 | 12,331 | 12.8% |
| 111 | River Park I Fund | 62,599 | 89,824 | 69,373 | 55,683 | -13,690 | -19.7% |
| 112 | River Park II Fund | 13,000 | 13,726 | 13,988 | 12,143 | -1,845 | -13.2% |
| 113 | Harmony Heights 3 Fund | 8,544 | 9,677 | 11,321 | 11,102 | -219 | -1.9% |
| 114 | Harmony Heights 4 Fund | 19,167 | 23,293 | 28,343 | 31,645 | 3,302 | 11.7% |
| 115 | Sheraton Plaza Fund | 13,569 | 16,234 | 20,024 | 22,327 | 2,303 | 11.5% |
| 116 | Sunland Gardens Fund | 22,234 | 26,971 | 32,400 | 35,516 | 3,116 | 9.6% |
| 117 | Sunrise Park Fund | 5,987 | 6,791 | 8,365 | 9,432 | 1,067 | 12.8% |
| 118 | Paradise Park Fund | 19,209 | 20,449 | 22,024 | 20,906 | -1,118 | -5.1% |
| 119 | Holiday Pines Fund | 26,819 | 32,483 | 33,863 | 29,256 | -4,607 | -13.6% |
| 120 | The Grove Fund | 3,326 | 3,367 | 5,293 | 5,725 | 432 | 8.2% |
| 121 | Blakely Subdivision Fund | 3,048 | 2,557 | 2,936 | 3,266 | 330 | 11.2% |
| 122 | Indian River Estates Fund | 26,524 | 34,626 | 44,117 | 59,020 | 14,903 | 33.8% |
| 123 | Queens Cove Lighting Dist#13 Fund | 10,728 | 12,450 | 12,586 | 11,742 | -844 | -6.7% |
| 126 | Southern Oak Estates Lighting | 4,782 | 4,303 | 4,542 | 4,111 | -431 | -9.5% |
| 127 | Pine Hollow Street Lighting MSTU | 7,812 | 8,325 | 9,620 | 8,118 | -1,502 | -15.6% |
| 128 | Kings Hwy Industrial Park Lighting | 17,232 | 10,348 | 13,163 | 11,520 | -1,643 | -12.5% |
| 129 | County Parks MSTU Fund | 19,779,754 | 8,428,993 | 7,495,738 | 5,636,474 | -1,859,264 | -24.8% |
| 130 | SLC Public Transit MSTU | 17,582,219 | 12,808,136 | 10,701,520 | 8,135,967 | -2,565,553 | -24.0% |
| 131 | Property Cleanup SAD | 0 | 0 | 51,000 | 51,000 | 0 | 0.0% |
| 136 | Meadowood MSTU | 35,890 | 38,768 | 40,901 | 35,665 | -5,236 | -12.8% |
| 138 | Palm Lake Gardens MSTU Fund | 7,688 | 7,358 | 7,850 | 6,921 | -929 | -11.8% |
| 139 | Palm Grove Fund | 16,056 | 16,826 | 17,487 | 15,428 | -2,059 | -11.8% |
| 140 | Airport Fund | 14,089,162 | 8,711,646 | 7,979,478 | 6,966,343 | -1,013,135 | -12.7% |
| 140001 | Port Fund | 9,349,500 | 13,663,114 | 11,169,680 | 10,438,541 | -731,139 | -6.5% |
| 142 | Port MSBU Development Fund | 77,437 | 69,939 | 61,839 | 43,857 | -17,982 | -29.1% |
| 145 | SLC Mosquito Control District | 7,548,142 | 8,567,514 | 9,565,660 | 9,843,321 | 277,661 | 2.9% |
| 146 | Mosquito State I Fund | 20,503 | 23,319 | 34,853 | 28,001 | -6,852 | -19.7% |
| 150 | Impact Fee Collections | 318,269 | 256,260 | 174,431 | 145,710 | -28,721 | -16.5% |
| 160 | Plan Maintenance RAD Fund | 382,996 | 394,814 | 422,627 | 420,833 | -1,794 | -0.4% |
| 162 | Tourism Dev-5th Cent | 277,117 | 384,857 | 297,130 | 222,631 | -74,499 | -25.1% |
| 170 | Court Facilities Fund | 2,817,463 | 2,246,477 | 1,642,644 | 1,472,046 | -170,598 | -10.4% |

St. Lucie County Three-Year Budget Summary Report
by Fund

| Fund | Fund Name | FY 12 Amended | FY 13 Amended | FY 14 Amended | FY 15 Adopted | FY 15 Change | % Chg |
|-------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|------------------|
| 171 | Court Facilities Fund-Court Costs | 184,002 | 171,124 | 171,454 | 172,754 | 1,300 | 0.8% |
| 181 | SLC Housing Finance Authority Fund | 26,377 | 26,151 | 25,347 | 24,159 | -1,188 | -4.7% |
| 182 | Environmental Land Acquisition Fund | 48,637 | 49,509 | 396,874 | 367,051 | -29,823 | -7.5% |
| 183 | Ct Administrator-19th Judicial Cir | 3,304,230 | 3,449,006 | 3,462,526 | 2,869,906 | -592,620 | -17.1% |
| 184 | SLC Erosion District E | 13,611,153 | 13,544,672 | 8,949,254 | 8,597,679 | -351,575 | -3.9% |
| 185 | Housing Assistance SHIP Program | 249,471 | 231,656 | 561,816 | 568,965 | 7,149 | 1.3% |
| 187 | Boating Improvement Projects | 987,843 | 1,076,553 | 1,133,960 | 1,141,581 | 7,621 | 0.7% |
| 188 | Bluefield Ranch Improvements | 130,517 | 132,911 | 133,271 | 133,054 | -217 | -0.2% |
| 189 | Hurricane Housing Recovery Pla | 1,690,402 | 1,428,459 | 1,257,046 | 869,389 | -387,657 | -30.8% |
| 190 | Sports Complex Fund | 2,761,306 | 2,715,349 | 2,783,215 | 2,557,609 | -225,606 | -8.1% |
| 204 | Communication System I&S Fund | 406,534 | 385,901 | 376,731 | 370,331 | -6,400 | -1.7% |
| 210 | Impact Fees I&S | 437,894 | 171,094 | 171,458 | 171,578 | 120 | 0.1% |
| 215 | Sales Tax Revenue Bonds I&S Fund | 6,949,875 | 68,427,012 | 6,410,305 | 6,152,295 | -258,010 | -4.0% |
| 216 | County Capital I&S | 1,531,746 | 1,546,194 | 1,516,322 | 1,632,365 | 116,043 | 7.7% |
| 217 | State Revenue Sharing Bonds I&S | 1,185,529 | 1,203,992 | 1,207,481 | 1,209,744 | 2,263 | 0.2% |
| 218 | Transportation I&S Fund | 3,537,226 | 3,501,151 | 3,471,215 | 3,434,789 | -36,426 | -1.0% |
| 242 | Port I&S Fund (SLC Port Bond) | 675,324 | 613,128 | 559,153 | 500,527 | -58,626 | -10.5% |
| 250 | Capital Projects I&S | 3,544,295 | 332,872 | 102,716 | 77,940 | -24,776 | -24.1% |
| 262 | Tourism Dev 4th Cent I&S Fund | 1,290,771 | 1,878,038 | 2,253,651 | 1,847,938 | -405,713 | -18.0% |
| 273 | SHI Sp Assessment Rfd 1998 Bond | 1,909,090 | 1,916,603 | 1,799,799 | 884,017 | -915,782 | -50.9% |
| 282 | Environmental Land I&S Fund | 124,817 | 2,367 | 0 | 0 | 0 | n/a |
| 295 | River Branch I&S Fund | 48,832 | 52,404 | 51,921 | 0 | -51,921 | -100.0% |
| 296 | No Lennard Rd 1 | 2,635,273 | 1,699,548 | 1,463,270 | 1,381,562 | -81,708 | -5.6% |
| 297 | No Lennard Rd 2 | 432,105 | 389,170 | 445,965 | 481,351 | 35,386 | 7.9% |
| 298 | No Lennard Rd 1 | 216,286 | 132,434 | 146,700 | 142,029 | -4,671 | -3.2% |
| 301 | So. County Regional Stadium | 0 | 0 | 0 | 0 | 0 | n/a |
| 310 | Impact Fee Funds | 11,870,399 | 10,576,829 | 26,876,562 | 23,718,960 | -3,157,602 | -11.7% |
| 315 | County Building Fund | 819,790 | 16,248 | 0 | 0 | 0 | n/a |
| 316 | County Capital | 12,017,745 | 10,876,484 | 9,051,745 | 11,565,679 | 2,513,934 | 27.8% |
| 317 | County Capital-St Rev Share Bnd | 4,031,065 | 4,114,931 | 4,049,946 | 3,485,378 | -564,568 | -13.9% |
| 318 | County Capital - Transportation | 18,796,664 | 17,630,131 | 13,802,477 | 13,876,992 | 74,515 | 0.5% |
| 362 | Sports Complex Improv Fund | 4,492,078 | 1,216,057 | 1,435,895 | 1,183,658 | -252,237 | -17.6% |
| 370 | MSBU Inhouse Financing Projects | 820,436 | 839,835 | 869,201 | 860,469 | -8,732 | -1.0% |
| 382 | Environmental Land Capital Fund | 4,680,226 | 4,684,531 | 4,657,519 | 3,570,273 | -1,087,246 | -23.3% |
| 390 | MSBU Capital | 5,229,116 | 5,523,000 | 1,533,784 | 1,380,940 | -152,844 | -10.0% |
| 396 | Lennard Road 1 - Roadway Capital | 1,250,187 | 619,238 | 0 | 0 | 0 | n/a |
| 397 | Lennard Road 2 - Water Capital | 296,274 | 217,125 | 0 | 0 | 0 | n/a |
| 398 | Lennard Road 3 - Sewer Capital | 89,521 | 67,774 | 0 | 0 | 0 | n/a |
| 401 | Sanitary Landfill Fund | 24,826,608 | 32,952,519 | 33,274,809 | 30,355,451 | -2,919,358 | -8.8% |
| 418 | Golf Course Fund | 1,300,129 | 1,243,861 | 1,218,565 | 1,283,648 | 65,083 | 5.3% |

St. Lucie County Three-Year Budget Summary Report
by Fund

| Fund | Fund Name | FY 12 Amended | FY 13 Amended | FY 14 Amended | FY 15 Adopted | FY 15 Change | % Chg |
|--------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|------------------|
| 451 | S. Hutchinson Utilities Fund | 5,326,681 | 6,110,674 | 6,832,398 | 6,883,597 | 51,199 | 0.7% |
| 458 | SH Util-Renewal & Replacement | 894,848 | 462,436 | 699,582 | 944,107 | 244,525 | 35.0% |
| 461 | Sports Complex Fund | 0 | 0 | 0 | 0 | 0 | n/a |
| 471 | No County Utility District-Operatin | 6,407,853 | 7,624,777 | 23,992,221 | 7,533,377 | -16,458,844 | -68.6% |
| 478 | No Cty Util Dist-Renewal & Replace | 755,074 | 874,077 | 970,101 | 870,106 | -99,995 | -10.3% |
| 479 | No Cty Util Dist-Capital Facilities | 3,907,118 | 1,181,289 | 5,317,029 | 5,272,238 | -44,791 | -0.8% |
| 491 | Building Code Fund | 2,440,508 | 2,855,484 | 3,144,095 | 3,441,034 | 296,939 | 9.4% |
| 505 | Insurance & Loss Fund | 46,569,661 | 40,936,980 | 37,121,107 | 33,014,537 | -4,106,570 | -11.1% |
| 610 | Tourist Development Trust Fund | 1,041,683 | 1,219,041 | 1,205,301 | 1,227,454 | 22,153 | 1.8% |
| 611 | Tourist Development Trust-Adv Fund | 670,300 | 822,303 | 794,861 | 735,725 | -59,136 | -7.4% |
| 620 | Law Enforcement Trust Fund | 429,320 | 221,005 | 122,343 | 122,818 | 475 | 0.4% |
| 625 | Law Library | 694,417 | 690,936 | 611,376 | 324,575 | -286,801 | -46.9% |
| 665 | SLC Art in Public Places Trust Fund | 7,431 | 7,565 | 19,175 | 185,175 | 166,000 | 865.7% |
| 666 | SLC Economic Dev Trust Fund | 136,930 | 100,832 | 58,932 | 56,198 | -2,734 | -4.6% |
| 668 | Harmony Heights Agency | 0 | 0 | 82,770 | 82,770 | 0 | 0.0% |
| 669 | Lake Drive MSBU | 65,741 | 15,201 | 16,339 | 16,339 | 0 | 0.0% |
| 681 | King Orange 2 | 35,265 | 11,009 | 11,009 | 11,009 | 0 | 0.0% |
| 682 | Skylark 2 | 24,051 | 7,705 | 7,705 | 7,705 | 0 | 0.0% |
| 683 | Revels Lane 1 | 42,938 | 13,424 | 13,424 | 13,424 | 0 | 0.0% |
| 684 | Sunland Gardens 2 Agency | 0 | 1,582,534 | 229,502 | 229,502 | 0 | 0.0% |
| 685 | Sunland Gardens MSBU | 182,055 | 39,769 | 36,239 | 36,239 | 0 | 0.0% |
| 686 | Greenacres MSBU | 84,388 | 17,973 | 16,438 | 16,438 | 0 | 0.0% |
| 687 | Indian River Estates MSBU | 543,852 | 608,409 | 608,409 | 608,409 | 0 | 0.0% |
| 688 | Briargate MSBU | 0 | 0 | 0 | 0 | 0 | n/a |
| 689 | Rouse Road MSBU | 36,445 | 15,492 | 0 | 0 | 0 | n/a |
| 690 | Treasure Cove/Ocean Harbor S MSB | 137,381 | 140,973 | 0 | 0 | 0 | n/a |
| 691 | North A1A MSBU | 0 | 0 | 0 | 0 | 0 | n/a |
| 694 | Raintree Forest MSBU | 0 | 0 | 0 | 0 | 0 | n/a |
| Grand Total | | 586,777,869 | 612,412,241 | 528,045,247 | 480,665,705 | -47,379,542 | -9.0% |

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

| | GENERAL | | | FINE AND FORFEITURE | | | TRANSPORTATION | | |
|--------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| | FY 2013 Adopted Budget | FY 2014 Adopted Budget | FY 2015 Adopted Budget | FY 2013 Adopted Budget | FY 2014 Adopted Budget | FY 2015 Adopted Budget | FY 2013 Adopted Budget | FY 2014 Adopted Budget | FY 2015 Adopted Budget |
| ESTIMATED REVENUES: | | | | | | | | | |
| EST. BEGINNING BALANCES | 66,526,596 | 54,195,628 | 48,497,211 | 14,854,190 | 20,497,221 | 25,189,082 | 34,596,978 | 30,092,782 | 8,067,147 |
| TAXES | 41,517,049 | 44,634,152 | 59,732,331 | 56,356,589 | 59,382,417 | 50,856,542 | 2,888,402 | 2,600,000 | 2,760,000 |
| LICENSES & PERMITS | 2,340,243 | 4,034,205 | 3,811,131 | 0 | 0 | 0 | 1,454,068 | 404,068 | 0 |
| INTERGOVERNMENTAL REVENUES | 22,314,825 | 13,344,109 | 14,283,188 | 1,669,090 | 2,477,525 | 1,909,093 | 4,916,673 | 4,086,000 | 3,926,978 |
| CHARGES FOR SERVICES | 1,126,902 | 1,391,392 | 1,312,599 | 1,207,527 | 1,207,527 | 1,361,893 | 0 | 0 | 0 |
| FINES AND FORFEITS | 39,000 | 36,500 | 53,178 | 296,518 | 296,518 | 309,019 | 0 | 0 | 0 |
| MISCELLANEOUS REVENUES | 4,318,161 | 4,656,591 | 4,510,153 | 1,137,137 | 1,304,289 | 1,120,457 | 98,735 | 98,735 | 43,593 |
| OTHER FINANCING SOURCES | | | | | | | | | |
| INTERFUND TRANSFERS-IN | 1,236,769 | 2,760,288 | 2,579,384 | 3,692,149 | 3,825,876 | 3,895,687 | 0 | 0 | 795,030 |
| PROCEEDS FROM LOANS/BONDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,200,000 |
| INTERNAL SERVICES & OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LESS 5% | -2,757,407 | -3,012,068 | -3,664,352 | -3,168,908 | -3,156,633 | -2,712,220 | -408,123 | -340,490 | -317,950 |
| TOTAL EST. REVENUE SOURCES | 136,662,138 | 122,040,797 | 131,114,823 | 76,044,292 | 85,834,740 | 81,929,553 | 43,546,733 | 36,941,095 | 16,474,798 |
| ESTIMATED EXPENDITURES: | | | | | | | | | |
| GENERAL GOVERNMENT | 24,458,011 | 19,559,496 | 22,282,983 | 2,691,045 | 2,574,039 | 3,382,386 | 828,214 | 828,214 | 828,214 |
| PUBLIC SAFETY | 4,670,747 | 3,937,697 | 4,099,656 | 11,119,995 | 9,069,800 | 12,031,474 | 0 | 0 | 0 |
| PHYSICAL ENVIRONMENT | 1,982,682 | 1,908,108 | 2,219,646 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSPORTATION | 1,008,999 | 966,690 | 37,942 | 0 | 0 | 0 | 9,278,991 | 11,653,543 | 12,666,966 |
| ECONOMIC ENVIRONMENT | 13,406,062 | 6,341,491 | 6,952,933 | 1,700,000 | 1,632,000 | 1,408,000 | 0 | 0 | 0 |
| HUMAN SERV. & COURT RELATED | 9,932,080 | 7,088,890 | 8,314,461 | 2,278,863 | 2,439,808 | 2,846,878 | 0 | 0 | 0 |
| CULTURE & RECREATION | 11,121,208 | 11,049,335 | 11,278,402 | 1,984,370 | 1,974,710 | 1,930,219 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 1,697,603 | 639,388 | 480,106 | 15,000 | 15,000 | 8,800 | 23,027,475 | 18,959,281 | 1,100,502 |
| DEBT SERVICE-PRINCIPAL | 213,959 | 37,610 | 0 | 397,761 | 174,536 | 184,646 | 2,086 | 1,062 | 220,000 |
| DEBT SERVICE-INTEREST & FEES | 15,738 | 617 | 0 | 57,039 | 22,167 | 15,076 | 88 | 19 | 65,000 |
| TOTAL EXPENDITURES/EXPENSES | 68,507,089 | 51,529,322 | 55,666,129 | 20,244,073 | 17,902,060 | 21,807,479 | 33,136,854 | 31,442,119 | 14,880,682 |
| OTHER FINANCING USES | | | | | | | | | |
| INTERFUND TRANS & OTHER | 4,397,502 | 4,260,459 | 11,062,588 | 1,165,967 | 2,311,709 | 1,012,221 | 0 | 3,253,008 | 310,144 |
| TRANSFER TO CONST. OFFICERS | 31,881,116 | 30,487,383 | 30,979,832 | 43,854,788 | 44,952,719 | 46,296,273 | 0 | 0 | 0 |
| TOTAL EXPENDITURES & USES | 104,785,707 | 86,277,164 | 97,708,549 | 65,264,828 | 65,166,488 | 69,115,973 | 33,136,854 | 34,695,127 | 15,190,826 |
| ESTIMATED ENDING BALANCE* | 31,876,431 | 35,763,633 | 33,406,274 | 10,779,464 | 20,668,252 | 12,813,580 | 10,409,879 | 2,245,968 | 1,283,972 |
| TOTAL EXPENDITURES, USES | 136,662,138 | 122,040,797 | 131,114,823 | 76,044,292 | 85,834,740 | 81,929,553 | 43,546,733 | 36,941,095 | 16,474,798 |

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

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

| | MOSQUITO CONTROL | | | ENTERPRISE & OTHER NON-MAJOR FUNDS | | | TOTAL ALL FUNDS | | |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | FY 2013 Adopted Budget | FY 2014 Adopted Budget | FY 2015 Adopted Budget | FY 2013 Adopted Budget | FY 2014 Adopted Budget | FY 2015 Adopted Budget | FY 2013 Adopted Budget | FY 2014 Adopted Budget | FY 2015 Adopted Budget |
| ESTIMATED REVENUES: | | | | | | | | | |
| EST. BEGINNING BALANCES | 4,334,967 | 2,662,040 | 5,240,941 | 130,608,090 | 126,796,582 | 138,352,016 | 250,920,821 | 234,244,253 | 225,346,397 |
| TAXES | 2,835,115 | 5,970,099 | 3,855,556 | 18,308,601 | 19,042,555 | 19,850,265 | 121,905,756 | 131,629,223 | 137,054,694 |
| LICENSES & PERMITS | 0 | 0 | 0 | 9,889,515 | 9,351,936 | 10,880,748 | 13,683,826 | 13,790,209 | 14,691,879 |
| INTERGOVERNMENTAL REVENUES | 111,521 | 1,163,859 | 960,874 | 33,187,550 | 29,713,975 | 24,120,984 | 62,199,659 | 50,785,468 | 45,201,117 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 36,199,600 | 33,277,884 | 34,229,936 | 38,534,029 | 35,876,803 | 36,904,428 |
| FINES AND FORFEITS | 0 | 0 | 0 | 757,225 | 787,000 | 732,630 | 1,092,743 | 1,120,018 | 1,094,827 |
| MISCELLANEOUS REVENUES | 70,000 | 40,000 | 5,000 | 4,025,080 | 3,065,739 | 2,982,418 | 9,649,113 | 9,165,354 | 8,661,621 |
| OTHER FINANCING SOURCES | | | | | | | | | |
| INTERFUND TRANSFERS-IN | 0 | 0 | 0 | 7,386,887 | 10,819,786 | 12,559,324 | 12,315,805 | 17,405,950 | 19,829,425 |
| PROCEEDS FROM LOANS/BONDS | 0 | 0 | 0 | 5,502,000 | 12,550,878 | 0 | 5,502,000 | 12,550,878 | 1,200,000 |
| INTERNAL SERVICES & OTHER | 0 | 0 | 0 | 664,200 | 800,820 | 586,972 | 664,200 | 800,820 | 586,972 |
| LESS 5% | -145,256 | -300,506 | -191,049 | -3,019,368 | -3,008,366 | -3,020,084 | -9,499,062 | -9,818,063 | -9,905,655 |
| TOTAL EST. REVENUE SOURCES | 7,206,347 | 9,535,492 | 9,871,322 | 243,509,380 | 243,198,789 | 241,275,209 | 506,968,890 | 497,550,913 | 480,665,705 |
| ESTIMATED EXPENDITURES: | | | | | | | | | |
| GENERAL GOVERNMENT | 224,266 | 224,266 | 223,779 | 19,908,589 | 18,373,598 | 21,343,370 | 48,110,125 | 41,559,613 | 48,060,732 |
| PUBLIC SAFETY | 0 | 0 | 0 | 2,685,038 | 2,552,443 | 2,862,746 | 18,475,780 | 15,559,940 | 18,993,876 |
| PHYSICAL ENVIRONMENT | 0 | 0 | 0 | 32,674,788 | 28,869,677 | 38,700,941 | 34,657,470 | 30,777,785 | 40,920,587 |
| TRANSPORTATION | 0 | 0 | 0 | 31,595,508 | 22,040,911 | 17,820,615 | 41,883,498 | 34,661,144 | 30,525,523 |
| ECONOMIC ENVIRONMENT | 0 | 0 | 0 | 2,442,531 | 2,044,889 | 1,948,943 | 17,548,593 | 10,018,380 | 10,309,876 |
| HUMAN SERV. & COURT RELATED | 3,124,672 | 3,399,436 | 3,361,985 | 1,882,589 | 2,200,452 | 1,971,327 | 17,218,204 | 15,128,586 | 16,494,651 |
| CULTURE & RECREATION | 0 | 0 | 0 | 8,983,411 | 8,049,621 | 8,797,050 | 22,088,989 | 21,073,666 | 22,005,671 |
| CAPITAL OUTLAY | 52,436 | 999,403 | 1,162,784 | 63,750,803 | 61,708,688 | 76,755,873 | 88,543,317 | 82,321,760 | 79,508,065 |
| DEBT SERVICE-PRINCIPAL | 930 | 473 | 0 | 11,920,010 | 18,369,403 | 9,637,406 | 12,534,746 | 18,583,084 | 10,042,052 |
| DEBT SERVICE-INTEREST & FEES | 39 | 8 | 0 | 7,142,738 | 5,500,213 | 6,548,009 | 7,215,642 | 5,523,024 | 6,628,085 |
| TOTAL EXPENDITURES/EXPENSES | 3,402,343 | 4,623,586 | 4,748,548 | 182,986,005 | 169,709,895 | 186,386,280 | 308,276,364 | 275,206,982 | 283,489,118 |
| OTHER FINANCING USES | | | | | | | | | |
| INTERFUND TRANS & OTHER | 0 | 52,932 | 125,846 | 6,806,983 | 7,527,842 | 7,318,626 | 12,370,452 | 17,405,950 | 19,829,425 |
| TRANSFER TO CONST. OFFICERS | 130,314 | 134,251 | 186,947 | 1,716,662 | 1,219,777 | 1,206,660 | 77,582,880 | 76,794,130 | 78,669,712 |
| TOTAL EXPENDITURES & USES | 3,532,657 | 4,810,769 | 5,061,341 | 191,509,650 | 178,457,514 | 194,911,566 | 398,229,696 | 369,407,062 | 381,988,255 |
| ESTIMATED ENDING BALANCE* | 3,673,690 | 4,724,723 | 4,809,981 | 51,999,730 | 64,741,275 | 46,363,643 | 108,739,194 | 128,143,851 | 98,677,450 |
| TOTAL EXPENDITURES, USES | 7,206,347 | 9,535,492 | 9,871,322 | 243,509,380 | 243,198,789 | 241,275,209 | 506,968,890 | 497,550,913 | 480,665,705 |

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

FUND BALANCES

A significant portion of the County budget consists of “fund balances”. Fund balance, also called Fund Balance Forward (FBF), consists of all unused funds rolled forward from the previous fiscal year to the next fiscal year. In governmental accounting, these funds are calculated as revenue; however, from a strict accounting sense, FBF would be considered a source of funds rather than regular re-occurring revenue.

The accounting principles that provide for fund balance are unique to governmental and non-profit accounting. Fund balance is essentially the difference between current fund assets and current fund liabilities. A positive fund balance means the County’s funds are solvent and money is available to meet current needs. In the private sector accounting, the concept would be similar to a company’s current liquidity.

Fund balance arises in a variety of ways. For various reasons, the County typically under-budgets its revenues and over-budgets its expenditures. Fund balance may occur for any of the following reasons:

1. The County may collect more revenue than estimated in its budget. Florida law requires local governments to budget expenditures at no more than 95% of anticipated revenue. Therefore, if the budget states our revenue for the year is anticipated to be \$1,000, we are only allowed to budget and spend \$950. Any revenues above the \$950 budgeted are carried forward into the next budget year as Fund Balance Forward.
2. Departments typically do not spend every dollar approved in their budgets.
3. Some fund balance comes from monies held in reserve accounts. These funds are held aside in the event of emergencies, natural disasters, or other specific purposes.

FUND BALACE FORWARD

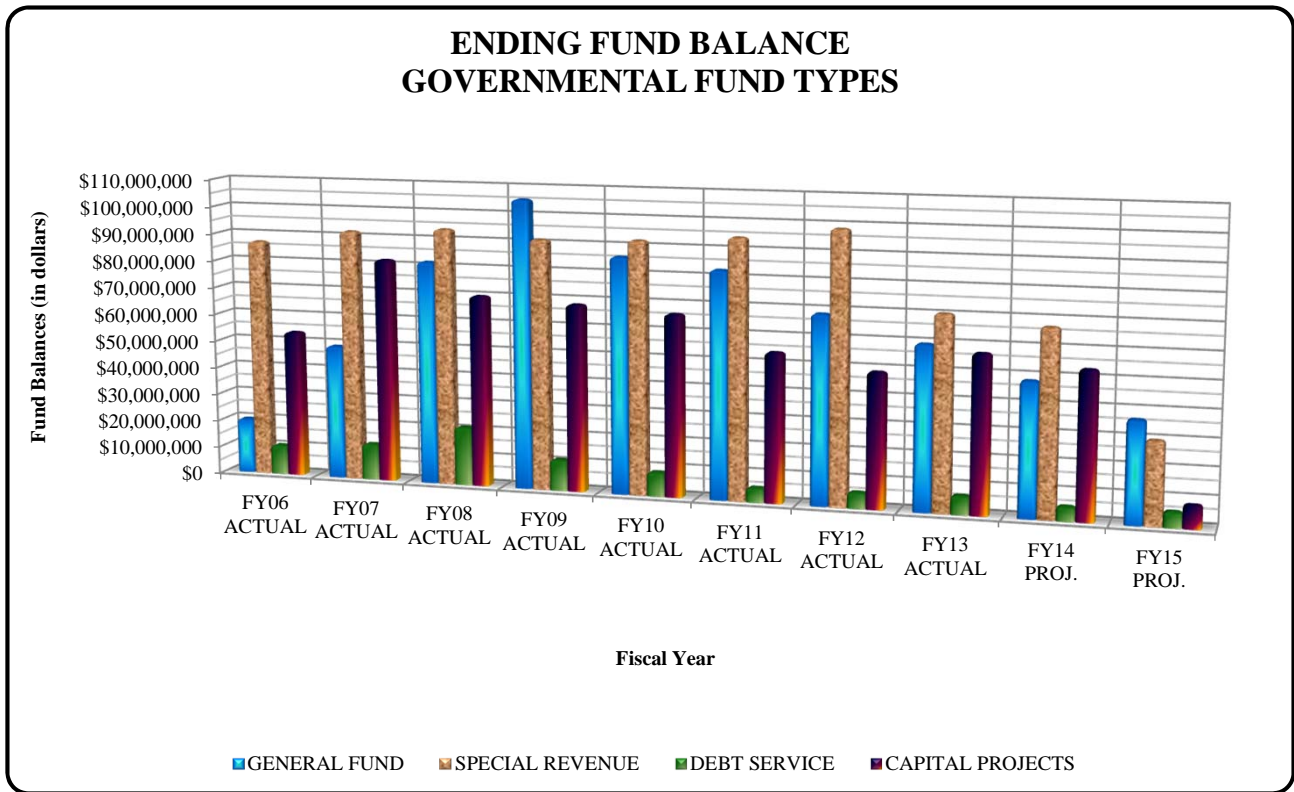
Fund balances are needed to fund operations until property tax collections begin. The amounts vary due to a mixture of liquidity, debt service reserves, and contingency reserves. Some of the larger fund balances are a result of higher reserves to pay off debt services for the Sales Tax Revenue Bonds I&S Fund, the State Revenue Sharing Bond I&S Fund, Transportation I&S, and the Environmental Land I&S Fund. The Parks Impact Fees and County Capital fund balances are high due to funding capital projects that span over several years.

The “Estimated Fund Balances” table, on the following pages, shows the budgeted FBF for all governmental funds.

The “Fund Balance Forward” table shows the beginning fund balances, total sources, total uses, and resulting fund balances, in aggregate, for the budgeted funds in St. Lucie County. As this table demonstrates, it is not unusual for the budgeted ending fund balance to change by more than 10% from the budgeted beginning fund balance. As part of the budget process, each fund is monitored to determine factors that cause changes in the estimated fund balance.

FUND BALANCE PROJECTION

Ending fund balances are shown for the general fund, special revenue funds, debt service funds and capital projects funds. As shown in the chart below, the general fund balance increased significantly from Fiscal Year (FY) 2006 through FY 2009 and has been decreasing significantly since FY 2010. The County has been aggressively working on solutions to address reductions in property taxes and other revenues and to maximize the use of available budget. This plan included many cost cutting measures and strict budget accountability and spending control measures. As these measures were put in place, the County's plan included setting aside money for shortfalls in future years as we were aware that property taxes were predicted to continue to fall. In FY 2010, the County began to utilize some of the money that was set aside and fund balance will start to go back toward normal levels. The budgeted ending fund balance for the end of FY 2015, is \$36,871,848 in the general fund. It is anticipated that the actual fund balance will be higher than this because of the County's continued efforts to spend less than the amounts budgeted. The fund balances in the special revenue funds, debt service funds and capital projects funds include funds that are restricted for specific purposes. The balances in these funds are mostly related to the timing of projects.



Estimated Changes in Fund Balance

| Fund Name | FY2013 Year End Actual Fund Bal | FY2014 Year End Estimated Fund Bal | FY2015 Revenues/ Sources | FY2015 Expenses/ Uses | 9/30/2015 Year End Estimated Fund Bal | Change in Fund Balance FY2014 to FY2015 |
|----------------------------------|--|---|--------------------------------|-----------------------------|--|--|
| GENERAL FUND | | | | | | |
| GENERAL FUND | \$59,634,493 | \$48,497,211 | \$82,617,612 | \$94,242,975 | \$36,871,848 | -\$11,625,363 |
| Subtotal | \$59,634,493 | \$48,497,211 | \$82,617,612 | \$94,242,975 | \$36,871,848 | -\$11,625,363 |
| SPECIAL REVENUE FUNDS | | | | | | |
| TRANSPORTATION TRUST FUND | \$10,439,290 | \$8,067,147 | \$8,407,651 | \$15,190,826 | \$1,283,972 | -\$6,783,175 |
| UNINCORPORATED SERVICES FUND | \$2,051,795 | \$1,996,006 | \$3,266,517 | \$3,403,584 | \$1,858,939 | -\$137,067 |
| DRAINAGE MAINTENANCE MSTU | \$6,154,784 | \$5,951,834 | \$3,049,403 | \$8,533,078 | \$468,159 | -\$5,483,675 |
| LAW ENFORCEMENT MSTU | \$330,426 | \$510,001 | \$3,352,514 | \$3,180,564 | \$681,951 | \$171,950 |
| GRANTS AND DONATIONS FUND | \$327,061 | \$302,334 | \$210,098 | \$387,567 | \$124,865 | -\$177,469 |
| LIBRARY SPECIAL GRANTS FUND | \$14,203 | \$10,000 | \$92,034 | \$96,000 | \$6,034 | -\$3,966 |
| FINE AND FORFEITURE FUND | \$23,929,201 | \$25,189,082 | \$56,740,471 | \$67,707,686 | \$14,221,867 | -\$10,967,215 |
| DRUG ABUSE FUND | \$58,072 | \$60,702 | \$48,001 | \$41,892 | \$66,811 | \$6,109 |
| RIVER PARK I FUND | \$25,264 | \$18,274 | \$37,409 | \$40,359 | \$15,324 | -\$2,950 |
| RIVER PARK II FUND | \$3,611 | \$4,120 | \$8,023 | \$9,416 | \$2,727 | -\$1,393 |
| HARMONY HEIGHTS 3 FUND | \$5,745 | \$6,836 | \$4,266 | \$3,208 | \$7,894 | \$1,058 |
| HARMONY HEIGHTS 4 FUND | \$16,216 | \$20,128 | \$11,517 | \$7,033 | \$24,612 | \$4,484 |
| SHERATON PLAZA FUND | \$12,149 | \$11,380 | \$10,947 | \$8,552 | \$13,775 | \$2,395 |
| SUNLAND GARDENS FUND | \$18,007 | \$23,391 | \$12,125 | \$8,005 | \$27,511 | \$4,120 |
| SUNRISE PARK FUND | \$4,939 | \$6,049 | \$3,383 | \$1,970 | \$7,462 | \$1,413 |
| PARADISE PARK | \$8,260 | \$8,154 | \$12,752 | \$12,623 | \$8,283 | \$129 |
| HOLIDAY PINES FUND | \$16,262 | \$17,381 | \$11,875 | \$27,420 | \$1,836 | -\$15,545 |
| THE GROVE FUND | \$1,853 | \$2,373 | \$3,352 | \$2,772 | \$2,953 | \$580 |
| BLAKELY SUBDIVISION FUND | \$1,484 | \$1,808 | \$1,458 | \$1,210 | \$2,056 | \$248 |
| INDIAN RIVER ESTATES FUND | \$30,405 | \$37,612 | \$21,408 | \$13,426 | \$45,594 | \$7,982 |
| QUEENS COVE LIGHTING DISTRICT | \$5,462 | \$6,894 | \$4,848 | \$5,013 | \$6,729 | -\$165 |
| SOUTHERN OAK ESTATES LIGHTING | \$2,241 | \$2,453 | \$1,658 | \$1,949 | \$2,162 | -\$291 |
| PINE HOLLOW STREET LIGHTING MSTU | \$2,259 | \$2,983 | \$5,135 | \$6,204 | \$1,914 | -\$1,069 |
| KINGS HWY IND. PARK LIGHTING | \$4,356 | \$4,581 | \$6,939 | \$7,623 | \$3,897 | -\$684 |
| PARKS MSTU | \$3,745,467 | 1,876,516 | \$3,759,958 | \$5,403,588 | \$232,886 | -\$1,643,630 |
| SLC PUBLIC TRANSIT MSTU | \$2,862,615 | \$2,668,447 | \$5,467,520 | \$7,538,521 | \$597,446 | -\$2,071,001 |
| PROPERTY CLEANUP SAD | \$0 | \$0 | \$51,000 | \$49,800 | \$1,200 | \$1,200 |
| MONTE CARLO LIGHTING MSTU #4 | \$11,147 | \$10,332 | \$25,333 | \$28,142 | \$7,523 | -\$2,809 |
| PALM LAKE GARDENS MSTU FUND | \$3,167 | \$3,420 | \$3,501 | \$3,971 | \$2,950 | -\$470 |
| PALM GROVE FUND | \$4,055 | \$5,439 | \$9,989 | \$11,949 | \$3,479 | -\$1,960 |
| PORT AND AIRPORT | \$7,073,626 | \$6,821,037 | \$10,583,847 | \$17,189,760 | \$215,124 | -\$6,605,913 |
| PORT MSBU DEVELOPMENT FUND | \$34,104 | \$23,321 | \$20,536 | \$40,343 | \$3,514 | -\$19,807 |
| MOSQUITO CONTROL FUNDS | \$2,773,574 | \$5,212,940 | \$4,630,381 | \$5,061,341 | \$4,781,980 | -\$430,960 |
| MOSQUITO CONTROL STATE FUNDS | \$5,397 | \$28,001 | \$0 | \$0 | \$28,001 | \$0 |
| IMPACT FEE COLLECTIONS | \$172,931 | \$144,210 | \$1,500 | \$49,922 | \$95,788 | -\$48,422 |
| RAD | \$46,064 | \$46,064 | \$374,769 | \$374,769 | \$46,064 | \$0 |
| TOURISM DEV - 5TH CENT | \$147,758 | \$65,834 | \$156,797 | \$5,163 | \$217,468 | \$151,634 |
| COURT FACILITIES | \$830,394 | \$674,046 | \$798,000 | \$1,452,650 | \$19,396 | -\$654,650 |
| COURT FACILITIES FUND | \$171,454 | \$171,804 | \$950 | \$149,857 | \$22,897 | -\$148,907 |
| HOUSING AUTHORITY | \$20,122 | \$19,193 | \$4,966 | \$14,369 | \$9,790 | -\$9,403 |
| ENVIRONMENTAL LANDS | \$12,461 | \$123,206 | \$243,845 | \$220,000 | \$147,051 | \$23,845 |
| COURT ADMINISTRATOR | \$2,426,313 | \$1,749,212 | \$1,120,694 | \$1,333,737 | \$1,536,169 | -\$213,043 |
| EROSION DISTRICT | \$4,772,543 | \$3,713,002 | \$4,884,677 | \$6,596,270 | \$2,001,409 | -\$1,711,593 |
| SHIP | \$0 | \$0 | \$568,965 | \$568,965 | \$0 | \$0 |
| BOATING IMPROVEMENTS PROJECTS | \$1,066,035 | \$1,073,656 | \$67,925 | \$616,304 | \$525,277 | -\$548,379 |
| BLUEFIELD RANCH IMPROVEMENTS | \$131,171 | \$131,521 | \$1,533 | \$0 | \$133,054 | \$1,533 |
| FHFC HURRICANE HOUSING REC. | \$0 | \$0 | \$869,389 | \$869,389 | \$0 | \$0 |
| SPORTS COMPLEX FUND | \$728,627 | \$482,436 | \$2,075,173 | \$2,075,845 | \$481,764 | -\$672 |
| Subtotal | \$70,502,370 | \$67,305,160 | \$111,045,032 | \$148,352,635 | \$29,997,557 | -\$37,307,603 |

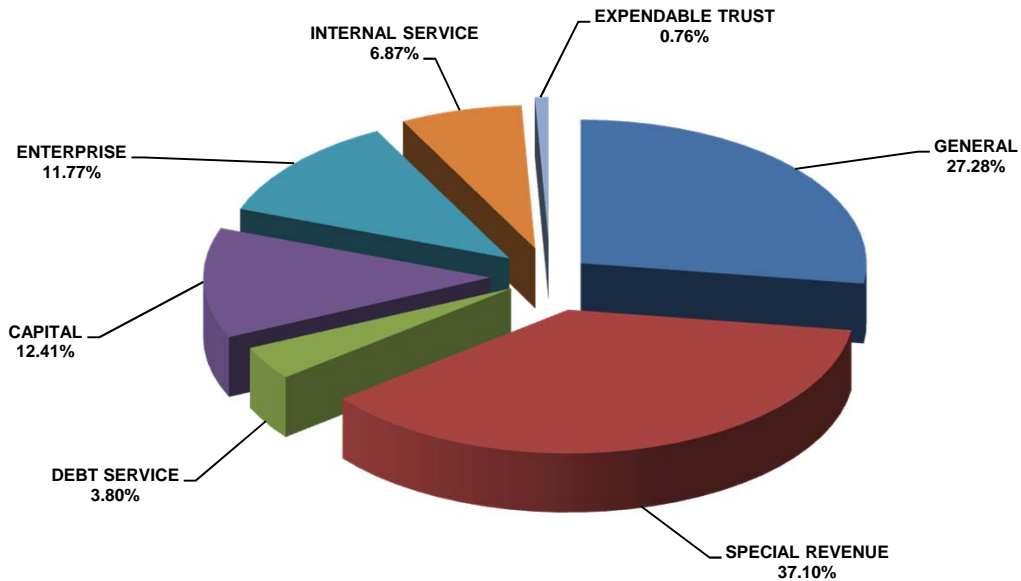
Estimated Changes in Fund Balance

| Fund Name | FY2013 Year End Actual Fund Bal | FY2014 Year End Estimated Fund Bal | FY2015 Revenues/ Sources | FY2015 Expenses/ Uses | 9/30/2015 Year End Estimated Fund Bal | Change in Fund Balance FY2014 to FY2015 |
|-----------------------------------|--|---|--------------------------------|-----------------------------|--|--|
| DEBT SERVICE FUNDS | | | | | | |
| COMMUNICATION SYSTEM I & S FUND | -\$30,956 | \$0 | \$370,331 | \$370,331 | \$0 | \$0 |
| IMPACT FEES I&S | \$9,726 | \$9,726 | \$161,852 | \$161,852 | \$9,726 | \$0 |
| 5YR BUILDING BOND I & S FUND | \$1,771,903 | \$1,496,893 | \$4,655,402 | \$4,702,621 | \$1,449,674 | -\$47,219 |
| COUNTY CAPITAL I&S | \$352,753 | \$462,046 | \$1,170,319 | \$1,164,580 | \$467,785 | \$5,739 |
| STATE REV SHARING BONDS I&S | \$308,781 | \$309,125 | \$900,619 | \$951,419 | \$258,325 | -\$50,800 |
| TRANSPORTATION - I&S | \$260,168 | \$230,702 | \$3,204,087 | \$3,233,763 | \$201,026 | -\$29,676 |
| PORT I&S FUND | \$334,664 | \$268,760 | \$231,767 | \$288,379 | \$212,148 | -\$56,612 |
| CAPITAL PROJECTS I&S | \$80,825 | \$76,495 | \$1,445 | \$2,087 | \$75,853 | -\$642 |
| TOURISM DVE 4TH CENT I & S FUND | \$1,237,997 | \$804,201 | \$1,043,737 | \$762,711 | \$1,085,227 | \$281,026 |
| SHI SPECIAL ASSESSMENT BOND | \$1,134,681 | \$219,250 | \$664,767 | \$387,855 | \$496,162 | \$276,912 |
| ENVIRONMENTAL LAND I & S FUND | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RIVER BRANCH I & S FUND | \$37,451 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NORTH LENNARD RD MSBU 1 | \$1,003,440 | \$921,536 | \$460,026 | \$478,540 | \$903,022 | -\$18,514 |
| NORTH LENNARD RD MSBU 2 | \$275,221 | \$332,946 | \$148,405 | \$90,975 | \$390,376 | \$57,430 |
| NORTH LENNARD RD MSBU 3 | \$93,784 | \$113,919 | \$28,110 | \$26,600 | \$115,429 | \$1,510 |
| Subtotal | <u>\$6,870,438</u> | <u>\$5,245,599</u> | <u>\$13,040,867</u> | <u>\$12,621,713</u> | <u>\$5,664,753</u> | <u>\$419,154</u> |
| CAPITAL PROJECTS FUNDS | | | | | | |
| IMPACT FEE FUNDS | \$26,170,885 | \$21,602,252 | \$2,116,708 | \$20,638,947 | \$3,080,013 | -\$18,522,239 |
| COUNTY BUILDING BOND FUND | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COUNTY & TRANSP. CAPITAL | \$5,651,816 | \$7,446,805 | \$4,118,874 | \$9,567,433 | \$1,998,246 | -\$5,448,559 |
| CTY CAPITAL - ST REV SHARING BOND | \$3,981,946 | \$3,471,128 | \$14,250 | \$1,995,200 | \$1,490,178 | -\$1,980,950 |
| CTY CAPITAL - TRANSPORTATION | \$13,731,227 | \$13,848,492 | \$28,500 | \$13,252,913 | \$624,079 | -\$13,224,413 |
| SPORTS COMPLEX IMPROV FUND | \$745,557 | \$1,182,708 | \$950 | \$1,071,988 | \$111,670 | -\$1,071,038 |
| MSBU IN-HOUSE FINANCING PROJECTS | \$812,482 | \$823,918 | \$36,551 | \$596 | \$859,873 | \$35,955 |
| ENVIRONMENTAL LAND CAPITAL | \$4,601,034 | \$3,553,173 | \$17,100 | \$3,394,031 | \$176,242 | -\$3,376,931 |
| MSBU INTERIM FINANCING PROJECTS | \$1,533,784 | \$1,378,090 | \$2,850 | \$1,380,940 | \$0 | -\$1,378,090 |
| LENNARD ROAD 1 ROADWAY CAPITAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| LENNARD ROAD 2 WATER CAPITAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| LENNARD ROAD 3 SEWER CAPITAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | <u>\$57,228,731</u> | <u>\$53,306,566</u> | <u>\$6,335,783</u> | <u>\$51,302,048</u> | <u>\$8,340,301</u> | <u>-\$44,966,265</u> |
| Total | <u>\$194,236,032</u> | <u>\$174,354,536</u> | <u>\$213,039,294</u> | <u>\$306,519,371</u> | <u>\$80,874,459</u> | <u>-\$93,480,077</u> |

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. Decrease in the General Fund due to utilizing fund balance forward to fund a significant portion of the FY15 base budget.
2. Decrease in Special Revenue Funds (such as Transportation Trust Fund, Drainage Maintenance MSTU, Parks MSTU, Port & Airport) is from anticipated capital expenditures.
3. Changes in the Capital Projects Funds reflects budgeted projects which may be delayed. This will result in fund balance being carried forward.
4. Due to our efforts to reduce spending and because of anticipated delays in capital projects, it is expected that the actual 9/30/2014 Year End Fund Balance will be higher than what's projected.
5. The 9/30/15 year end balance is expected to be higher than indicated above. This is mainly due to efforts to not expend the full budget and also timing delays in completing budgeted projects.

TOTAL BUDGET BY FUND TYPE



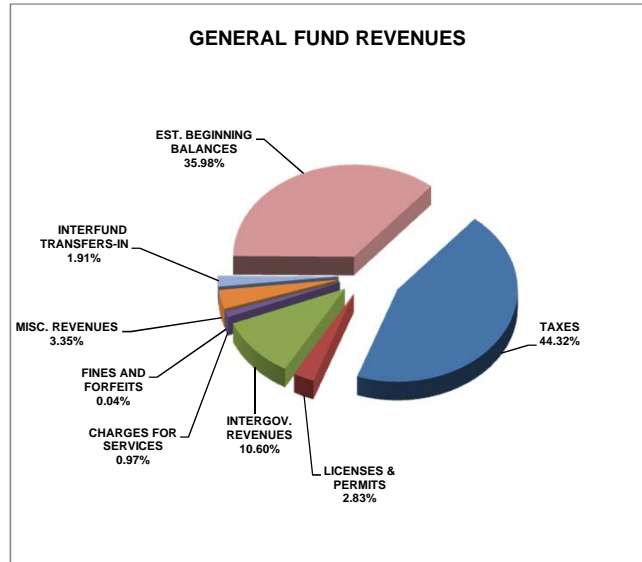
ALL FUNDS:

| | |
|------------------|------------------------------|
| GENERAL | \$ 131,114,823 |
| SPECIAL REVENUE | \$ 178,350,192 |
| DEBT SERVICE | \$ 18,286,466 |
| CAPITAL | \$ 59,642,349 |
| ENTERPRISE | \$ 56,583,558 |
| INTERNAL SERVICE | \$ 33,014,537 |
| EXPENDABLE TRUST | \$ 3,673,780 |
| TOTAL | <u>\$ 480,665,705</u> |

GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

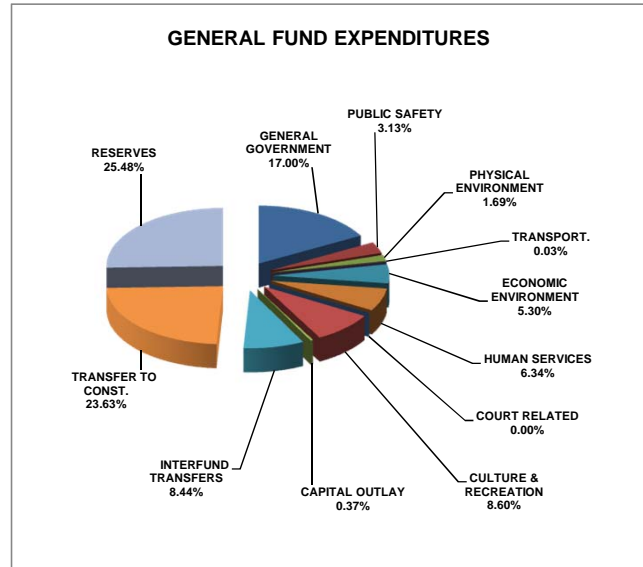
GENERAL FUND - REVENUES BY SOURCE

| | |
|---------------------------|-----------------------|
| TAXES | \$ 59,732,331 |
| LICENSES & PERMITS | \$ 3,811,131 |
| INTERGOV. REVENUES | \$ 14,283,188 |
| CHARGES FOR SERVICES | \$ 1,312,599 |
| FINES AND FORFEITS | \$ 53,178 |
| MISC. REVENUES | \$ 4,510,153 |
| OTHER FINANCING SOURCES: | |
| INTERFUND TRANSFERS-IN | \$ 2,579,384 |
| PROCEEDS FROM LOANS/BONDS | \$ - |
| INTERNAL SERVICES | \$ - |
| LESS 5% | \$ (3,664,352) |
| EST. BEGINNING BALANCES | \$ 48,497,211 |
| TOTAL | \$ 131,114,823 |



GENERAL FUND - EXPENDITURES BY FUNCTION

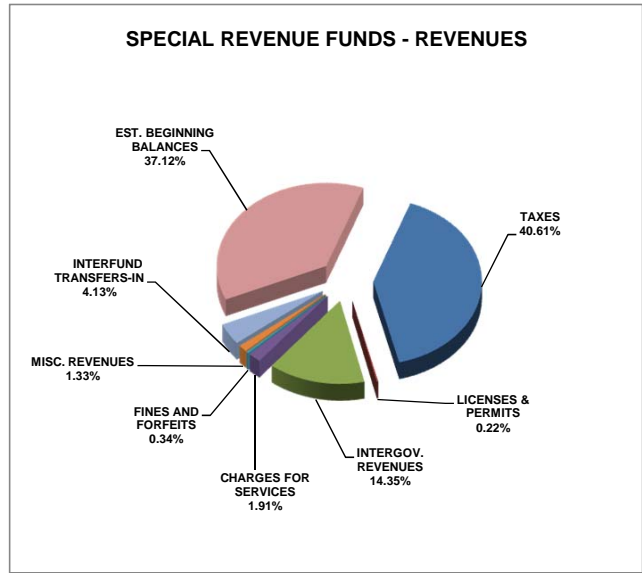
| | |
|-----------------------|-----------------------|
| GENERAL GOVERNMENT | \$ 22,282,983 |
| PUBLIC SAFETY | \$ 4,099,656 |
| PHYSICAL ENVIRONMENT | \$ 2,219,646 |
| TRANSPORT. | \$ 37,942 |
| ECONOMIC ENVIRONMENT | \$ 6,952,933 |
| HUMAN SERVICES | \$ 8,314,461 |
| COURT RELATED | \$ - |
| CULTURE & RECREATION | \$ 11,278,402 |
| CAPITAL OUTLAY | \$ 480,106 |
| DEBT SERVICE | \$ - |
| OTHER FINANCING USES: | |
| INTERFUND TRANSFERS | \$ 11,062,588 |
| TRANSFER TO CONST. | \$ 30,979,832 |
| RESERVES | \$ 33,406,274 |
| TOTAL | \$ 131,114,823 |



SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

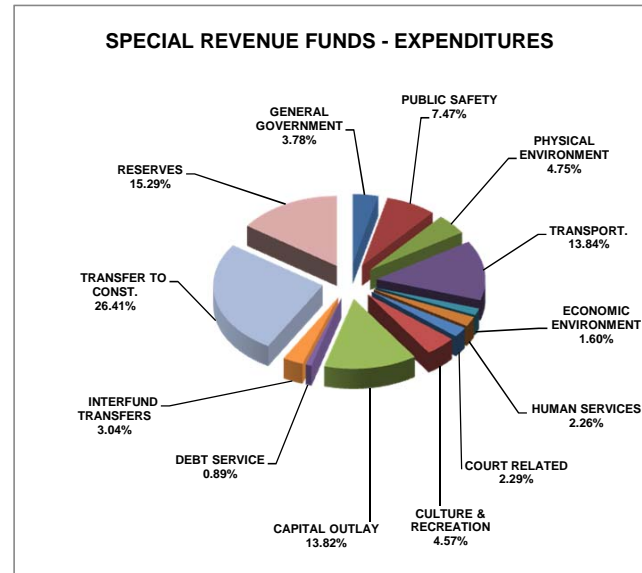
SPECIAL REVENUE FUNDS - REVENUES BY SOURCE

| | |
|---------------------------|-----------------------|
| TAXES | \$ 73,636,303 |
| LICENSES & PERMITS | \$ 395,358 |
| INTERGOV. REVENUES | \$ 26,018,122 |
| CHARGES FOR SERVICES | \$ 3,470,208 |
| FINES AND FORFEITS | \$ 613,840 |
| MISC. REVENUES | \$ 2,410,599 |
| OTHER FINANCING SOURCES: | |
| INTERFUND TRANSFERS-IN | \$ 7,480,436 |
| PROCEEDS FROM LOANS/BONDS | \$ 1,200,000 |
| INTERNAL SERVICES | \$ - |
| LESS 5% | \$ (4,179,834) |
| EST. BEGINNING BALANCES | \$ 67,305,160 |
| TOTAL | \$ 178,350,192 |



SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION

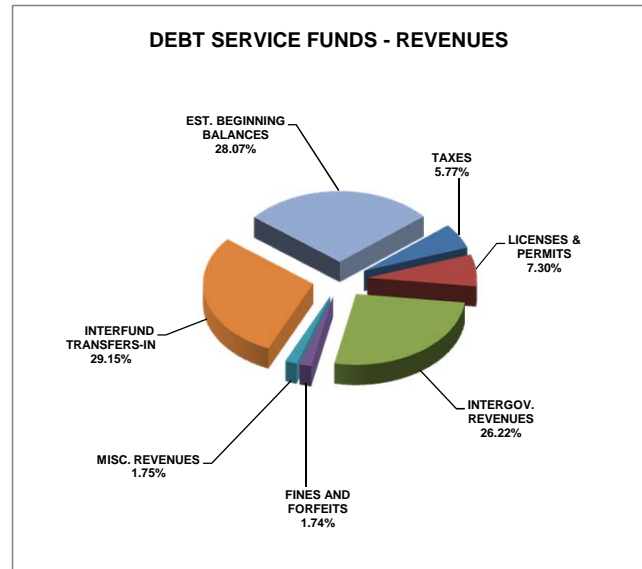
| | |
|-----------------------|-----------------------|
| GENERAL GOVERNMENT | \$ 6,746,526 |
| PUBLIC SAFETY | \$ 13,315,355 |
| PHYSICAL ENVIRONMENT | \$ 8,470,255 |
| TRANSPORT. | \$ 24,683,186 |
| ECONOMIC ENVIRONMENT | \$ 2,846,354 |
| HUMAN SERVICES | \$ 4,025,108 |
| COURT RELATED | \$ 4,083,832 |
| CULTURE & RECREATION | \$ 8,146,177 |
| CAPITAL OUTLAY | \$ 24,652,428 |
| DEBT SERVICE | \$ 1,591,960 |
| OTHER FINANCING USES: | |
| INTERFUND TRANSFERS | \$ 5,413,734 |
| TRANSFER TO CONST. | \$ 47,100,810 |
| RESERVES | \$ 27,274,467 |
| TOTAL | \$ 178,350,192 |



DEBT SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

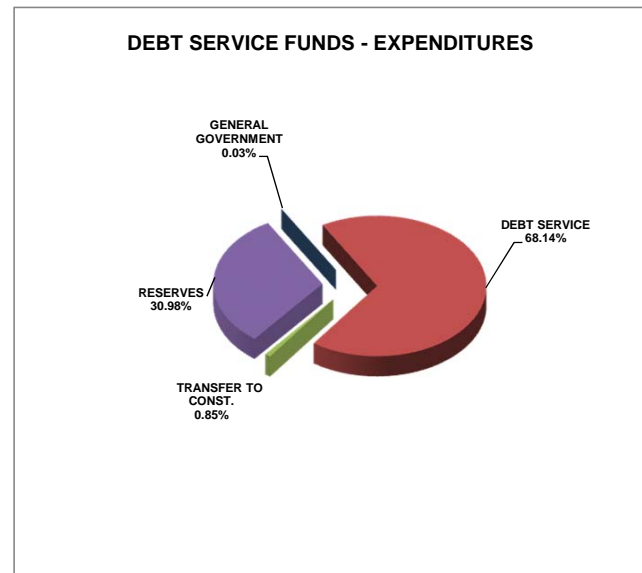
DEBT SERVICE FUNDS - REVENUES BY SOURCE

| | |
|---------------------------|----------------------|
| TAXES | \$ 1,077,960 |
| LICENSES & PERMITS | \$ 1,363,668 |
| INTERGOV. REVENUES | \$ 4,899,807 |
| CHARGES FOR SERVICES | \$ - |
| FINES AND FORFEITS | \$ 324,809 |
| MISC. REVENUES | \$ 326,872 |
| OTHER FINANCING SOURCES: | |
| INTERFUND TRANSFERS-IN | \$ 5,445,973 |
| PROCEEDS FROM LOANS/BONDS | \$ - |
| INTERNAL SERVICES | \$ - |
| LESS 5% | \$ (398,222) |
| EST. BEGINNING BALANCES | \$ 5,245,599 |
| TOTAL | \$ 18,286,466 |



DEBT SERVICE FUNDS - EXPENDITURES BY FUNCTION

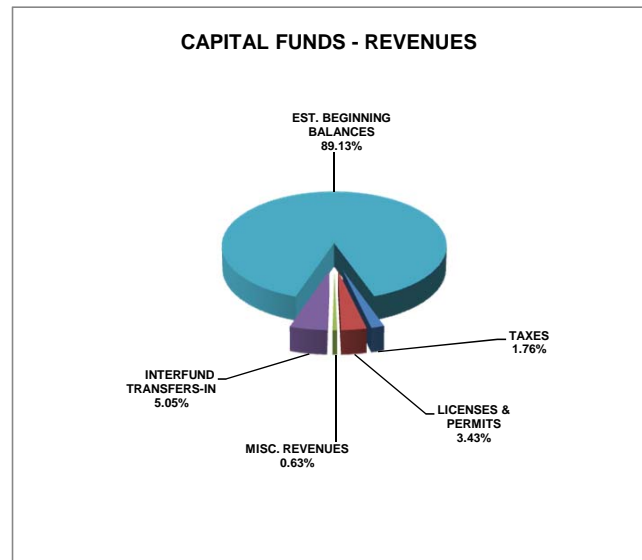
| | |
|-----------------------|----------------------|
| GENERAL GOVERNMENT | \$ 5,248 |
| PUBLIC SAFETY | \$ - |
| PHYSICAL ENVIRONMENT | \$ - |
| TRANSPORT. | \$ - |
| ECONOMIC ENVIRONMENT | \$ - |
| HUMAN SERVICES | \$ - |
| COURT RELATED | \$ - |
| CULTURE & RECREATION | \$ - |
| CAPITAL OUTLAY | \$ - |
| DEBT SERVICE | \$ 12,460,819 |
| OTHER FINANCING USES: | |
| INTERFUND TRANSFERS | \$ - |
| TRANSFER TO CONST. | \$ 155,646 |
| RESERVES | \$ 5,664,753 |
| TOTAL | \$ 18,286,466 |



CAPITAL FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

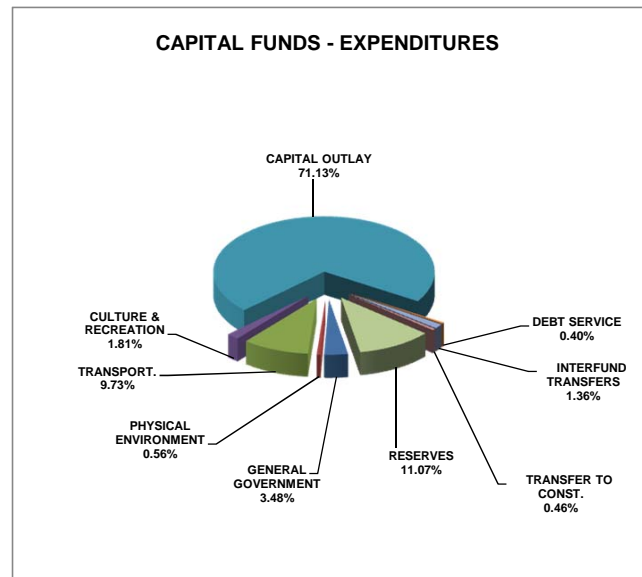
CAPITAL FUNDS - REVENUES BY SOURCE

| | |
|---------------------------|----------------------|
| TAXES | \$ 1,050,000 |
| LICENSES & PERMITS | \$ 2,052,514 |
| INTERGOV. REVENUES | \$ - |
| CHARGES FOR SERVICES | \$ - |
| FINES AND FORFEITS | \$ - |
| MISC. REVENUES | \$ 375,829 |
| OTHER FINANCING SOURCES: | |
| INTERFUND TRANSFERS-IN | \$ 3,022,374 |
| PROCEEDS FROM LOANS/BONDS | \$ - |
| INTERNAL SERVICES | \$ - |
| LESS 5% | \$ (164,934) |
| EST. BEGINNING BALANCES | \$ 53,306,566 |
| TOTAL | \$ 59,642,349 |



CAPITAL FUNDS - EXPENDITURES BY FUNCTION

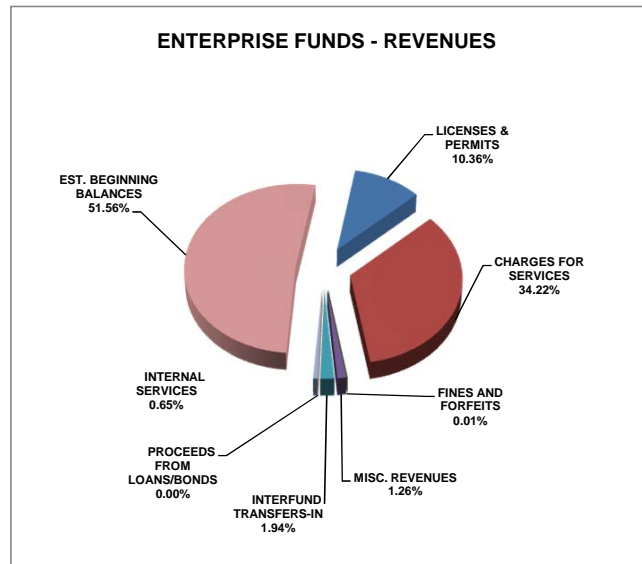
| | |
|-----------------------|----------------------|
| GENERAL GOVERNMENT | \$ 2,074,507 |
| PUBLIC SAFETY | \$ - |
| PHYSICAL ENVIRONMENT | \$ 336,724 |
| TRANSPORT. | \$ 5,804,395 |
| ECONOMIC ENVIRONMENT | \$ - |
| HUMAN SERVICES | \$ - |
| COURT RELATED | \$ - |
| CULTURE & RECREATION | \$ 1,078,701 |
| CAPITAL OUTLAY | \$ 42,422,926 |
| DEBT SERVICE | \$ 241,128 |
| OTHER FINANCING USES: | |
| INTERFUND TRANSFERS | \$ 808,353 |
| TRANSFER TO CONST. | \$ 275,596 |
| RESERVES | \$ 6,600,019 |
| TOTAL | \$ 59,642,349 |



ENTERPRISE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

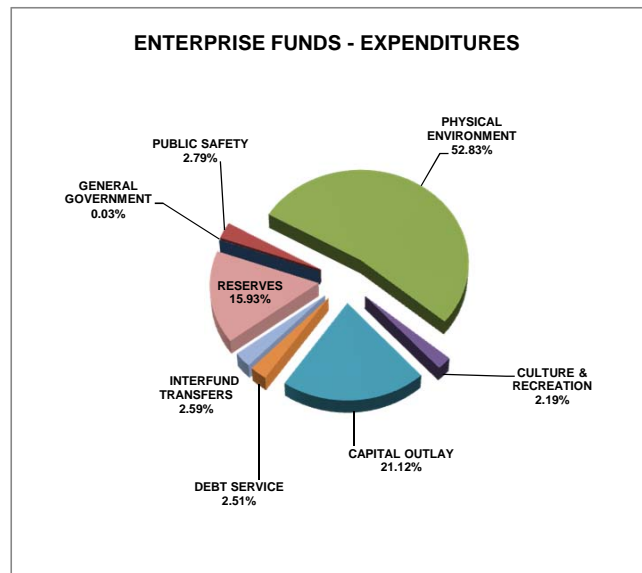
ENTERPRISE FUNDS - REVENUES BY SOURCE

| | |
|---------------------------|----------------------|
| TAXES | \$ - |
| LICENSES & PERMITS | \$ 5,999,421 |
| INTERGOV. REVENUES | \$ - |
| CHARGES FOR SERVICES | \$ 19,819,964 |
| FINES AND FORFEITS | \$ 3,000 |
| MISC. REVENUES | \$ 730,008 |
| OTHER FINANCING SOURCES: | |
| INTERFUND TRANSFERS-IN | \$ 1,126,130 |
| PROCEEDS FROM LOANS/BONDS | \$ - |
| INTERNAL SERVICES | \$ 376,972 |
| LESS 5% | \$ (1,336,463) |
| EST. BEGINNING BALANCES | \$ 29,864,526 |
| TOTAL | \$ 56,583,558 |



ENTERPRISE FUNDS - EXPENDITURES BY FUNCTION

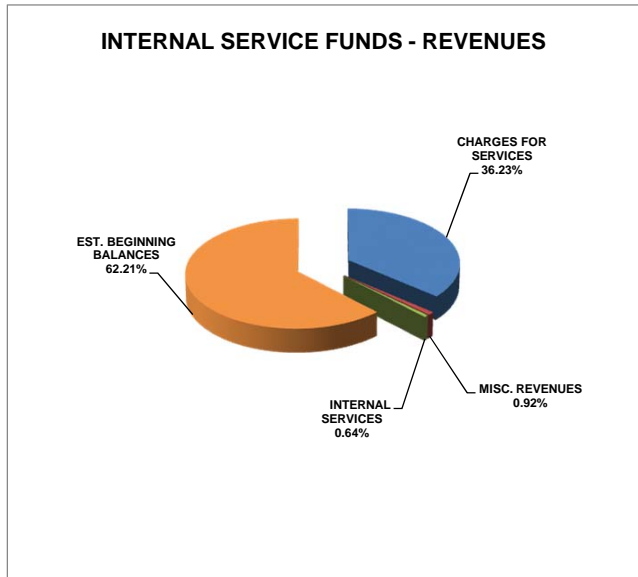
| | |
|-----------------------|----------------------|
| GENERAL GOVERNMENT | \$ 16,620 |
| PUBLIC SAFETY | \$ 1,578,865 |
| PHYSICAL ENVIRONMENT | \$ 29,893,962 |
| TRANSPORT. | \$ - |
| ECONOMIC ENVIRONMENT | \$ - |
| HUMAN SERVICES | \$ - |
| COURT RELATED | \$ - |
| CULTURE & RECREATION | \$ 1,239,019 |
| CAPITAL OUTLAY | \$ 11,952,605 |
| DEBT SERVICE | \$ 1,419,050 |
| OTHER FINANCING USES: | |
| INTERFUND TRANSFERS | \$ 1,467,363 |
| TRANSFER TO CONST. | \$ - |
| RESERVES | \$ 9,016,074 |
| TOTAL | \$ 56,583,558 |



INTERNAL SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

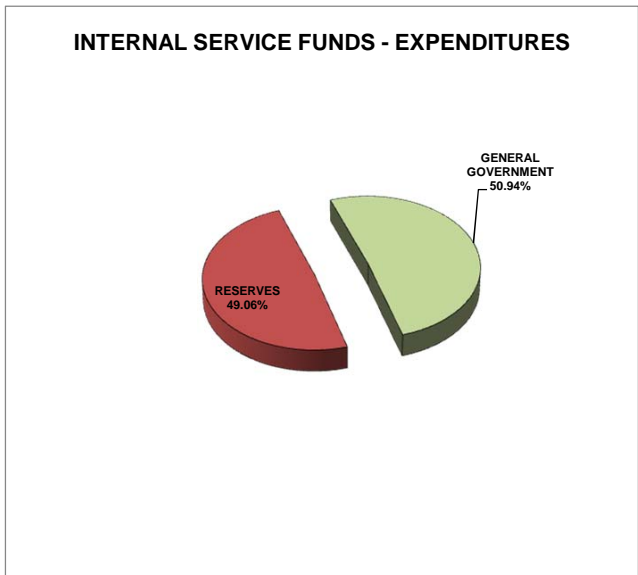
INTERNAL SERVICE FUNDS - REVENUES BY SOURCE

| | | |
|---------------------------|----|----------------------|
| TAXES | \$ | - |
| LICENSES & PERMITS | \$ | - |
| INTERGOV. REVENUES | \$ | - |
| CHARGES FOR SERVICES | \$ | 11,966,157 |
| FINES AND FORFEITS | \$ | - |
| MISC. REVENUES | \$ | 303,810 |
| OTHER FINANCING SOURCES: | | |
| INTERFUND TRANSFERS-IN | \$ | - |
| PROCEEDS FROM LOANS/BONDS | \$ | - |
| INTERNAL SERVICES | \$ | 210,000 |
| LESS 5% | \$ | (14,000) |
| EST. BEGINNING BALANCES | | \$ 20,548,570 |
| TOTAL | | \$ 33,014,537 |



INTERNAL SERVICE FUNDS - EXPENDITURES BY FUNCTION

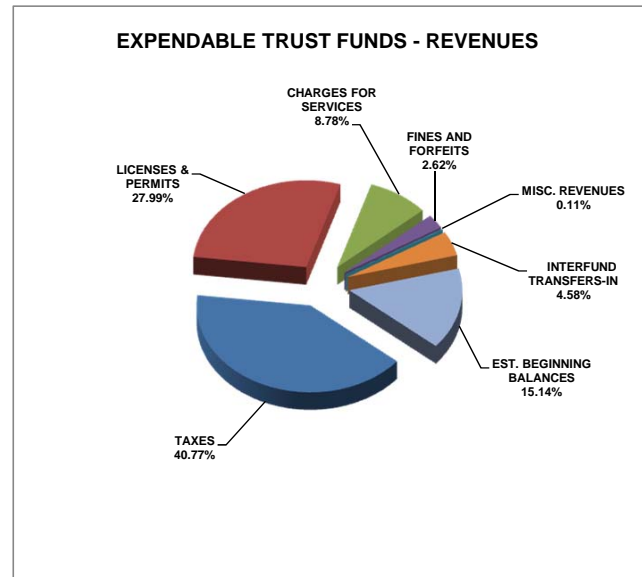
| | | |
|-----------------------|----|----------------------|
| GENERAL GOVERNMENT | \$ | 16,816,782 |
| PUBLIC SAFETY | \$ | - |
| PHYSICAL ENVIRONMENT | \$ | - |
| TRANSPORT. | \$ | - |
| ECONOMIC ENVIRONMENT | \$ | - |
| HUMAN SERVICES | \$ | - |
| COURT RELATED | \$ | - |
| CULTURE & RECREATION | \$ | - |
| CAPITAL OUTLAY | \$ | - |
| DEBT SERVICE | \$ | - |
| OTHER FINANCING USES: | | |
| INTERFUND TRANSFERS | \$ | - |
| TRANSFER TO CONST. | \$ | - |
| RESERVES | \$ | 16,197,755 |
| TOTAL | | \$ 33,014,537 |



EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

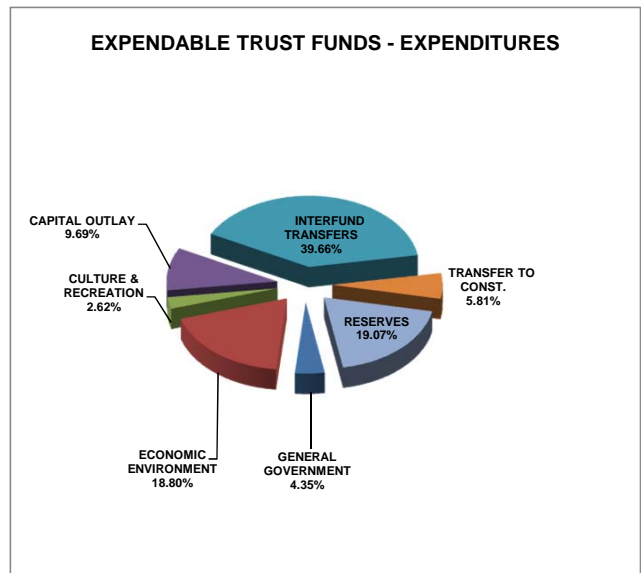
EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE

| | |
|---------------------------|--------------------|
| TAXES | \$1,558,100 |
| LICENSES & PERMITS | \$1,069,787 |
| INTERGOV. REVENUES | |
| CHARGES FOR SERVICES | \$335,500 |
| FINES AND FORFEITS | \$100,000 |
| MISC. REVENUES | \$4,350 |
| OTHER FINANCING SOURCES: | |
| INTERFUND TRANSFERS-IN | \$175,128 |
| PROCEEDS FROM LOANS/BONDS | \$0 |
| INTERNAL SERVICES | \$0 |
| LESS 5% | -\$147,850 |
| EST. BEGINNING BALANCES | \$578,765 |
| TOTAL | \$3,673,780 |



EXPENDABLE TRUST FUNDS - EXPENDITURES BY FUNCTION

| | |
|-----------------------|--------------------|
| GENERAL GOVERNMENT | \$118,066 |
| PUBLIC SAFETY | \$0 |
| PHYSICAL ENVIRONMENT | \$0 |
| TRANSPORT. | \$0 |
| ECONOMIC ENVIRONMENT | \$510,589 |
| HUMAN SERVICES | \$0 |
| CULTURE & RECREATION | \$71,250 |
| CAPITAL OUTLAY | \$263,372 |
| CAPITAL OUTLAY | \$0 |
| DEBT SERVICE | \$957,180 |
| OTHER FINANCING USES: | |
| INTERFUND TRANSFERS | \$1,077,387 |
| TRANSFER TO CONST. | \$157,828 |
| RESERVES | \$518,108 |
| TOTAL | \$3,673,780 |



St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

General Fund

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|-------------------------------|-------------------|-------------------|----------------------------|----------------------------|-----------------|-------------|
| Ad Valorem Taxes | 40,660,918 | 40,414,052 | 43,709,252 | 58,734,103 | 15,024,851 | 34.4% |
| Local Business Tax | 24,984 | 25,393 | 24,900 | 25,393 | 493 | 2.0% |
| Local Comm. Service Tax | 0 | 0 | 900,000 | 972,835 | 72,835 | 8.1% |
| Impact Fees | 0 | 1,697,721 | 0 | 0 | 0 | n/a |
| Permits & Fees | 2,641,942 | 2,795,968 | 4,034,205 | 3,811,131 | -223,074 | -5.5% |
| Federal Grants | 2,310,192 | 15,796 | 0 | 0 | 0 | n/a |
| Grants From Other Local Units | 177,022 | 126,586 | 167,000 | 298,917 | 131,917 | 79.0% |
| State Grants | 190,560 | 2,560 | 0 | 0 | 0 | n/a |
| State Shared Revenues | 5,352,237 | 5,870,282 | 5,844,538 | 6,838,942 | 994,404 | 17.0% |
| Charges for Services | 1,541,510 | 1,398,062 | 1,391,392 | 1,312,599 | -78,793 | -5.7% |
| Fines and Forfeits | 35,656 | 53,247 | 36,500 | 53,178 | 16,678 | 45.7% |
| Miscellaneous Revenues | 5,557,427 | 4,181,292 | 4,367,771 | 4,021,908 | -345,863 | -7.9% |
| Appropriated Fund Balance | 0 | 0 | 59,634,493 | 48,497,211 | -11,137,282 | -18.7% |
| Interfund Transfers In | 1,080,037 | 1,143,147 | 5,704,775 | 2,579,384 | -3,125,391 | -54.8% |
| Less 5 Percent | 0 | 0 | -3,012,068 | -3,664,352 | -652,284 | 21.7% |
| General Fund Total | 59,572,485 | 57,724,107 | 122,802,758 | 123,481,249 | 678,491 | 0.6% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-----------------|--------------|
| Legislative and Legal Counsel | | | | | | |
| Board of County Commissioners | 841,131 | 836,714 | 954,731 | 1,041,489 | 86,758 | 9.1% |
| County Attorney | 1,138,498 | 1,099,594 | 1,165,765 | 1,269,410 | 103,645 | 8.9% |
| Criminal Justice | 169,534 | 173,223 | 191,678 | 198,549 | 6,871 | 3.6% |
| Subtotal | 2,149,164 | 2,109,530 | 2,312,174 | 2,509,448 | 197,274 | 8.5% |
| County Administration | | | | | | |
| Business and Strategic Initiatives | 1,759,907 | 1,793,730 | 5,001,689 | 4,464,698 | -536,991 | -10.7% |
| County Administration | 490,876 | 501,203 | 637,301 | 710,364 | 73,063 | 11.5% |
| Media Relations | 450,796 | 466,812 | 495,519 | 545,264 | 49,745 | 10.0% |
| Research & Education Park | 270,894 | 429,256 | 396,271 | 308,539 | -87,732 | -22.1% |
| Subtotal | 2,972,473 | 3,191,001 | 6,530,780 | 6,028,865 | -501,915 | -7.7% |
| Human Resources | | | | | | |
| Human Resources | 352,033 | 458,292 | 492,908 | 517,373 | 24,465 | 5.0% |
| Risk Management | 1,340 | 825 | 69,100 | 69,100 | 0 | 0.0% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

General Fund

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|-------------------|----------------------------|----------------------------|-----------------|--------------|
| Subtotal | 353,373 | 459,117 | 562,008 | 586,473 | 24,465 | 4.4% |
| Office of Management & Budget | | | | | | |
| Management & Budget | 503,449 | 494,722 | 570,624 | 574,714 | 4,090 | 0.7% |
| Purchasing | 254,721 | 280,293 | 309,481 | 317,560 | 8,079 | 2.6% |
| Subtotal | 758,169 | 775,016 | 880,105 | 892,274 | 12,169 | 1.4% |
| Community Services | | | | | | |
| Housing Services | 119 | 5,031 | 67,454 | 110,598 | 43,144 | 64.0% |
| Library Services | 2,747,718 | 2,802,586 | 3,139,780 | 3,203,982 | 64,202 | 2.0% |
| Resident Support Services | 7,507,424 | 3,872,084 | 3,877,150 | 4,018,849 | 141,699 | 3.7% |
| Veteran Services | 324,239 | 360,574 | 389,135 | 426,564 | 37,429 | 9.6% |
| Subtotal | 10,579,499 | 7,040,275 | 7,473,519 | 7,759,993 | 286,474 | 3.8% |
| Cooperative Extension Division | | | | | | |
| Cooperative Extension | 497,124 | 483,760 | 509,229 | 563,433 | 54,204 | 10.6% |
| Subtotal | 497,124 | 483,760 | 509,229 | 563,433 | 54,204 | 10.6% |
| Environmental Resources | | | | | | |
| Admin - Environmental Resources | 172,589 | 151,349 | 174,869 | 184,265 | 9,396 | 5.4% |
| Environmental Education | 214,638 | 209,511 | 212,554 | 231,458 | 18,904 | 8.9% |
| Land Management | 661,259 | 804,420 | 1,171,073 | 1,431,715 | 260,642 | 22.3% |
| Subtotal | 1,048,486 | 1,165,280 | 1,558,496 | 1,847,438 | 288,942 | 18.5% |
| Mosquito Control & Coastal Management Svcs | | | | | | |
| Coastal Management Services | 0 | 32,461 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 32,461 | 0 | 0 | 0 | n/a |
| Parks, Recreation & Facilities | | | | | | |
| Admin - Parks, Recreation & Facilities | 226,630 | 266,127 | 249,129 | 264,975 | 15,846 | 6.4% |
| Facilities | 5,582,338 | 4,772,276 | 5,473,420 | 5,245,407 | -228,013 | -4.2% |
| Fairwinds Golf Course | 0 | 0 | 0 | 0 | 0 | n/a |
| Parks & Special Facilities | 3,296,779 | 3,490,771 | 3,987,803 | 4,109,284 | 121,481 | 3.0% |
| Regional Parks & Stadiums | 3,053,659 | 2,032,172 | 2,284,685 | 2,478,650 | 193,965 | 8.5% |
| Tourism & Venues | 42,328 | 924,171 | 1,184,442 | 1,024,814 | -159,628 | -13.5% |
| Subtotal | 12,201,734 | 11,485,518 | 13,179,479 | 13,123,130 | -56,349 | -0.4% |
| Planning & Development Services | | | | | | |
| Admin. - Planning & Development Svc. | 0 | 0 | 0 | 0 | 0 | n/a |
| Planning | 121,440 | 111,505 | 111,506 | 111,506 | 0 | 0.0% |
| Subtotal | 121,440 | 111,505 | 111,506 | 111,506 | 0 | 0.0% |
| Public Safety & Communications | | | | | | |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

General Fund

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|-------------------|----------------------------|----------------------------|-------------------|---------------|
| Information Technology | 3,295,813 | 3,249,581 | 4,251,053 | 4,492,868 | 241,815 | 5.7% |
| Public Safety - Animal Control | 0 | 0 | 0 | 0 | 0 | n/a |
| Public Safety - Emergency Mgmt. | 396,543 | 381,552 | 409,228 | 424,255 | 15,027 | 3.7% |
| Public Safety - Marine Safety | 395,490 | 403,330 | 432,586 | 472,857 | 40,271 | 9.3% |
| Subtotal | 4,087,846 | 4,034,463 | 5,092,867 | 5,389,980 | 297,113 | 5.8% |
| Public Works | | | | | | |
| Port | 0 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 0 | 0 | 0 | 0 | n/a |
| Water & Sewer District | | | | | | |
| Water & Sewer Dist. - County Support | 0 | 7,219 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 7,219 | 0 | 0 | 0 | n/a |
| Constitutional Officers | | | | | | |
| Clerk of Circuit Court | 1,599,476 | 1,629,258 | 1,623,192 | 1,739,448 | 116,256 | 7.2% |
| Excess Fees-Clerk | -543,852 | -767,774 | -544,000 | -544,000 | 0 | 0.0% |
| Excess Fees-Property Appraiser | -239,437 | -83,357 | -239,000 | -239,000 | 0 | 0.0% |
| Excess Fees-Sheriff | -5,770 | -4,976 | -6,000 | -6,000 | 0 | 0.0% |
| Excess Fees-Supervisor of Elec. | -10,448 | -62,268 | -11,000 | -11,000 | 0 | 0.0% |
| Excess Fees-Tax Collector | -1,852,007 | -2,180,905 | -1,853,203 | -2,050,000 | -196,797 | 10.6% |
| Property Appraiser Fees | 3,169,412 | 3,101,028 | 3,361,537 | 3,429,981 | 68,444 | 2.0% |
| Sheriff | 19,675,671 | 20,391,299 | 20,682,255 | 21,951,621 | 1,269,366 | 6.1% |
| Supervisor of Elections | 2,361,987 | 2,598,885 | 2,616,974 | 2,743,015 | 126,041 | 4.8% |
| Tax Coll. & Prop. Appraiser Fees | 0 | 0 | 0 | 0 | 0 | n/a |
| Tax Collector Fees | 2,562,383 | 3,192,809 | 3,965,767 | 3,965,767 | 0 | 0.0% |
| Subtotal | 26,717,415 | 27,813,998 | 29,596,522 | 30,979,832 | 1,383,310 | 4.7% |
| Constitutional Officers (BOCC) | | | | | | |
| Clerk of Circuit Court (Communications) | 55,326 | 52,476 | 70,000 | 70,000 | 0 | 0.0% |
| Property Appraiser (TRIM & Comm.) | 44,526 | 44,226 | 115,000 | 115,000 | 0 | 0.0% |
| Sheriff (Inmate Med., Training) | 2,415,643 | 2,034,417 | 2,580,000 | 2,580,000 | 0 | 0.0% |
| Supervisor of Elections (Rent, Util.) | 132,309 | 129,357 | 1,411,627 | 212,202 | -1,199,425 | -85.0% |
| Tax Collector (Postage) | 0 | 0 | 16,641 | 17,000 | 359 | 2.2% |
| Subtotal | 2,647,804 | 2,260,476 | 4,193,268 | 2,994,202 | -1,199,066 | -28.6% |
| Statutorily Mandated & Non-County Agencies | | | | | | |
| Non-County Agencies | 1,073,862 | 1,053,245 | 2,127,066 | 2,166,093 | 39,027 | 1.8% |
| Public Defender | 80,230 | 80,229 | 79,913 | 80,228 | 315 | 0.4% |
| Public Health | 868,295 | 868,295 | 868,295 | 922,647 | 54,352 | 6.3% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

General Fund

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|-------------------|----------------------------|----------------------------|-----------------|--------------|
| Soil & Water Conservation | 58,288 | 56,861 | 57,915 | 61,800 | 3,885 | 6.7% |
| Transportation Planning Organization | 7,261 | 11,123 | 1,350 | 1,350 | 0 | 0.0% |
| Subtotal | 2,087,935 | 2,069,752 | 3,134,539 | 3,232,118 | 97,579 | 3.1% |
| Non-Departmental | | | | | | |
| CRA Payments to PSL & FP | 1,248,125 | 1,169,528 | 1,224,000 | 1,635,000 | 411,000 | 33.6% |
| Debt Service | 168,185 | 77,077 | 527,962 | 0 | -527,962 | -100.0% |
| Financial and Administrative | 254,636 | 247,419 | 317,000 | 247,419 | -69,581 | -21.9% |
| General Government | 998,376 | 985,616 | 930,920 | 1,047,375 | 116,455 | 12.5% |
| Other - Nondepartmental | -2,867,655 | -9,799,699 | 0 | 0 | 0 | n/a |
| Reserves | 0 | 0 | 36,792,869 | 33,406,274 | -3,386,595 | -9.2% |
| Transfers | 9,117,766 | 10,815,547 | 7,733,762 | 11,062,588 | 3,328,826 | 43.0% |
| Value Adjustment Board | 71,430 | 30,819 | 105,170 | 30,819 | -74,351 | -70.7% |
| Subtotal | 8,990,863 | 3,526,308 | 47,631,683 | 47,429,475 | -202,208 | -0.4% |
| General Fund Total | 75,213,327 | 66,565,680 | 122,766,175 | 123,448,167 | 681,992 | 0.6% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Transportation Trust Fund

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|--|-------------------|-------------------|----------------------------|----------------------------|-----------------|--------------|
| Local Comm. Service Tax | 990,310 | 370,473 | 0 | 0 | 0 | n/a |
| Local Option Fuel Taxes | 2,774,501 | 2,791,476 | 2,600,000 | 2,760,000 | 160,000 | 6.2% |
| Impact Fees | 1,052,824 | 4,411,412 | 0 | 0 | 0 | n/a |
| Permits & Fees | 1,283,438 | 1,050,500 | 0 | 0 | 0 | n/a |
| Federal Grants | 7,495 | 3,626 | 0 | 0 | 0 | n/a |
| State Grants | 51,339 | 117,583 | 45,000 | 116,978 | 71,978 | 160.0% |
| State Shared Revenues | 3,873,956 | 3,718,582 | 3,660,000 | 3,810,000 | 150,000 | 4.1% |
| Charges for Services | 33 | 0 | 0 | 0 | 0 | n/a |
| Fines and Forfeits | 0 | 0 | 0 | 0 | 0 | n/a |
| Miscellaneous Revenues | 488,093 | 154,848 | 98,735 | 43,593 | -55,142 | -55.8% |
| Appropriated Fund Balance | 0 | 0 | 10,439,290 | 8,067,147 | -2,372,143 | -22.7% |
| Interfund Transfers In | 190 | 21,071 | 378,548 | 795,030 | 416,482 | 110.0% |
| Less 5 Percent | 0 | 0 | -320,287 | -317,950 | 2,337 | -0.7% |
| Proceeds From Loans/Bonds | 0 | 0 | 0 | 1,200,000 | 1,200,000 | n/a |
| Transportation Trust Fund Total | 10,522,180 | 12,639,570 | 16,901,286 | 16,474,798 | -426,488 | -2.5% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-----------------|----------------|
| County Administration | | | | | | |
| Research & Education Park | 0 | 220,000 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 220,000 | 0 | 0 | 0 | n/a |
| Public Works | | | | | | |
| Administration - Public Works | 253,200 | 252,075 | 258,479 | 275,912 | 17,433 | 6.7% |
| Engineering | 2,653,630 | 3,325,762 | 5,913,262 | 5,414,551 | -498,711 | -8.4% |
| Road & Bridge/Drainage | 1,458,573 | 1,173,805 | 1,519,931 | 1,875,605 | 355,674 | 23.4% |
| Road & Bridge/Maintenance | 3,020,531 | 3,142,539 | 4,436,283 | 4,941,627 | 505,344 | 11.4% |
| Road & Bridge/Traffic | 798,834 | 987,615 | 1,117,661 | 1,047,421 | -70,240 | -6.3% |
| Water Quality | 162,134 | 783,602 | 492,727 | 212,352 | -280,375 | -56.9% |
| Subtotal | 8,346,902 | 9,665,399 | 13,738,343 | 13,767,468 | 29,125 | 0.2% |
| Constitutional Officers | | | | | | |
| Tax Collector Fees | 0 | 180 | 81 | 0 | -81 | -100.0% |
| Subtotal | 0 | 180 | 81 | 0 | -81 | -100.0% |

Non-Departmental

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Transportation Trust Fund

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|-------------------|----------------------------|----------------------------|-----------------|---------------|
| Debt Service | 4,736 | 2,171 | 15,111 | 650,000 | 634,889 | 4201.5% |
| Financial and Administrative | 1,071,611 | 661,315 | 661,315 | 661,315 | 0 | 0.0% |
| General Government | 166,899 | 166,899 | 166,899 | 166,899 | 0 | 0.0% |
| Reserves | 0 | 0 | 2,263,276 | 918,972 | -1,344,304 | -59.4% |
| Transfers | 0 | 3,201,047 | 56,261 | 310,144 | 253,883 | 451.3% |
| Subtotal | 1,243,246 | 4,031,432 | 3,162,862 | 2,707,330 | -455,532 | -14.4% |
| Transportation Trust Fund Total | 9,590,148 | 13,917,011 | 16,901,286 | 16,474,798 | -426,488 | -2.5% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Unincorporated MSTU

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|----------------------------------|------------------|------------------|----------------------------|----------------------------|-----------------|-------------|
| Ad Valorem Taxes | 2,606,570 | 2,612,469 | 2,925,165 | 3,029,182 | 104,017 | 3.6% |
| Permits & Fees | 86,055 | 49,666 | 45,000 | 48,585 | 3,585 | 8.0% |
| Federal Grants | 0 | 2,209 | 0 | 0 | 0 | n/a |
| Grants From Other Local Units | 0 | 0 | 0 | 0 | 0 | n/a |
| State Grants | 0 | 368 | 0 | 19 | 19 | n/a |
| State Shared Revenues | 0 | 120,374 | 125,000 | 120,374 | -4,626 | -3.7% |
| Charges for Services | 104,452 | 73,139 | 70,810 | 71,003 | 193 | 0.3% |
| Fines and Forfeits | 108,128 | 143,864 | 114,350 | 114,350 | 0 | 0.0% |
| Miscellaneous Revenues | 92,598 | 52,847 | 67,500 | 55,500 | -12,000 | -17.8% |
| Appropriated Fund Balance | 0 | 0 | 2,051,795 | 1,996,006 | -55,789 | -2.7% |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | n/a |
| Less 5 Percent | 0 | 0 | -166,716 | -172,496 | -5,780 | 3.5% |
| Unincorporated MSTU Total | 2,997,803 | 3,054,937 | 5,232,904 | 5,262,523 | 29,619 | 0.6% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|--|------------------|------------------|----------------------------|----------------------------|-----------------|---------------|
| Legislative and Legal Counsel | | | | | | |
| Criminal Justice | 0 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 0 | 0 | 0 | 0 | n/a |
| County Administration | | | | | | |
| Business and Strategic Initiatives | 59,956 | 50,387 | 51,325 | 53,300 | 1,975 | 3.8% |
| Subtotal | 59,956 | 50,387 | 51,325 | 53,300 | 1,975 | 3.8% |
| Environmental Resources | | | | | | |
| Environmental Regulations | 260,590 | 293,098 | 276,459 | 304,909 | 28,450 | 10.3% |
| Subtotal | 260,590 | 293,098 | 276,459 | 304,909 | 28,450 | 10.3% |
| Planning & Development Services | | | | | | |
| Admin. - Planning & Development Svc. | 197,034 | 188,532 | 200,851 | 221,002 | 20,151 | 10.0% |
| Building and Code Regulation | 808,798 | 695,919 | 837,823 | 620,619 | -217,204 | -25.9% |
| Planning | 963,940 | 970,014 | 1,121,062 | 1,084,519 | -36,543 | -3.3% |
| Subtotal | 1,969,772 | 1,854,465 | 2,159,736 | 1,926,140 | -233,596 | -10.8% |
| Public Safety & Communications | | | | | | |
| Public Safety - Animal Control | 484,697 | 478,461 | 575,108 | 505,570 | -69,538 | -12.1% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Unincorporated MSTU

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-----------------|---------------|
| Subtotal | 484,697 | 478,461 | 575,108 | 505,570 | -69,538 | -12.1% |
| Public Works | | | | | | |
| Water Quality | 63,858 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 63,858 | 0 | 0 | 0 | 0 | n/a |
| Constitutional Officers | | | | | | |
| Excess Fees-Property Appraiser | -2,903 | -1,044 | 0 | 0 | 0 | n/a |
| Excess Fees-Tax Collector | -20,674 | -21,840 | 0 | 0 | 0 | n/a |
| Property Appraiser Fees | 38,428 | 38,836 | 42,910 | 49,750 | 6,840 | 15.9% |
| Tax Collector Fees | 52,350 | 52,468 | 59,087 | 59,087 | 0 | 0.0% |
| Subtotal | 67,201 | 68,420 | 101,997 | 108,837 | 6,840 | 6.7% |
| Non-Departmental | | | | | | |
| Debt Service | 6,807 | 3,120 | 21,709 | 0 | -21,709 | -100.0% |
| Financial and Administrative | 350,362 | 349,906 | 349,906 | 349,906 | 0 | 0.0% |
| General Government | 36,814 | 39,846 | 36,814 | 39,847 | 3,033 | 8.2% |
| Other - Nondepartmental | 0 | -63,858 | 0 | 0 | 0 | n/a |
| Reserves | 0 | 0 | 1,575,588 | 1,848,037 | 272,449 | 17.3% |
| Transfers | 0 | 0 | 84,262 | 125,977 | 41,715 | 49.5% |
| Subtotal | 393,983 | 329,014 | 2,068,279 | 2,363,767 | 295,488 | 14.3% |
| Unincorporated MSTU Total | 3,300,056 | 3,073,845 | 5,232,904 | 5,262,523 | 29,619 | 0.6% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Stormwater MSTU

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|-------------------------------|------------------|------------------|----------------------------|----------------------------|-----------------|--------------|
| Ad Valorem Taxes | 2,083,187 | 2,087,856 | 2,335,457 | 2,418,504 | 83,047 | 3.6% |
| Federal Grants | 0 | 532 | 0 | 0 | 0 | n/a |
| Grants From Other Local Units | 0 | 0 | 0 | 0 | 0 | n/a |
| State Grants | 0 | 89 | 0 | 0 | 0 | n/a |
| Charges for Services | 19,745 | 23,671 | 25,000 | 23,671 | -1,329 | -5.3% |
| Miscellaneous Revenues | 134,180 | 87,540 | 50,000 | 30,881 | -19,119 | -38.2% |
| Appropriated Fund Balance | 0 | 0 | 6,154,784 | 5,951,834 | -202,950 | -3.3% |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | n/a |
| Less 5 Percent | 0 | 0 | -121,772 | -123,653 | -1,881 | 1.5% |
| Stormwater MSTU Total | 2,237,112 | 2,199,689 | 8,443,469 | 8,301,237 | -142,232 | -1.7% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-----------------|----------------|
| Cooperative Extension Division | | | | | | |
| Cooperative Extension | 75,153 | 72,279 | 75,651 | 48,263 | -27,388 | -36.2% |
| Subtotal | 75,153 | 72,279 | 75,651 | 48,263 | -27,388 | -36.2% |
| Environmental Resources | | | | | | |
| Environmental Education | 0 | 0 | 0 | 29,210 | 29,210 | n/a |
| Subtotal | 0 | 0 | 0 | 29,210 | 29,210 | n/a |
| Public Works | | | | | | |
| Engineering | 20,964 | 97,454 | 2,578,255 | 3,571,175 | 992,920 | 38.5% |
| Water Quality | 2,509,540 | 2,754,769 | 4,375,496 | 4,163,785 | -211,711 | -4.8% |
| Subtotal | 2,530,503 | 2,852,224 | 6,953,751 | 7,734,960 | 781,209 | 11.2% |
| Constitutional Officers | | | | | | |
| Excess Fees-Property Appraiser | -3,136 | -833 | 0 | 0 | 0 | n/a |
| Excess Fees-Tax Collector | -16,523 | -17,442 | 0 | 0 | 0 | n/a |
| Property Appraiser Fees | 41,508 | 31,006 | 34,259 | 39,062 | 4,803 | 14.0% |
| Tax Collector Fees | 41,839 | 41,932 | 96,033 | 96,033 | 0 | 0.0% |
| Subtotal | 63,687 | 54,663 | 130,292 | 135,095 | 4,803 | 3.7% |
| Non-Departmental | | | | | | |
| Debt Service | 554 | 254 | 1,767 | 0 | -1,767 | -100.0% |
| Subtotal | 554 | 254 | 1,767 | 0 | -1,767 | -100.0% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Stormwater MSTU

| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Stormwater MSTU Total | 2,669,897 | 2,979,419 | 7,161,461 | 7,947,528 | 786,067 | 11.0% |
|------------------------------|------------------|------------------|------------------|------------------|----------------|--------------|

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Law Enforcement MSTU

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|-----------------------------------|------------------|------------------|----------------------------|----------------------------|-----------------|-------------|
| Ad Valorem Taxes | 3,035,025 | 3,041,028 | 3,408,018 | 3,529,204 | 121,186 | 3.6% |
| Grants From Other Local Units | 0 | 0 | 0 | 0 | 0 | n/a |
| Miscellaneous Revenues | 10,765 | 533 | 7,000 | 533 | -6,467 | -92.4% |
| Appropriated Fund Balance | 0 | 0 | 330,426 | 510,001 | 179,575 | 54.3% |
| Less 5 Percent | 0 | 0 | -170,751 | -177,223 | -6,472 | 3.8% |
| Law Enforcement MSTU Total | 3,045,791 | 3,041,561 | 3,574,693 | 3,862,515 | 287,822 | 8.1% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-----------------|-------------|
| Constitutional Officers | | | | | | |
| Excess Fees-Property Appraiser | -3,382 | -1,216 | 0 | 0 | 0 | n/a |
| Excess Fees-Tax Collector | -24,072 | -25,439 | 0 | 0 | 0 | n/a |
| Property Appraiser Fees | 44,771 | 45,247 | 49,994 | 56,730 | 6,736 | 13.5% |
| Tax Collector Fees | 60,956 | 61,076 | 68,598 | 70,466 | 1,868 | 2.7% |
| Subtotal | 78,272 | 79,667 | 118,592 | 127,196 | 8,604 | 7.3% |
| Non-Departmental | | | | | | |
| Financial and Administrative | 1,051 | 2,051 | 2,051 | 2,051 | 0 | 0.0% |
| Reserves | 0 | 0 | 469,124 | 681,951 | 212,827 | 45.4% |
| Transfers | 2,861,199 | 2,915,846 | 2,984,926 | 3,051,317 | 66,391 | 2.2% |
| Subtotal | 2,862,250 | 2,917,897 | 3,456,101 | 3,735,319 | 279,218 | 8.1% |
| Law Enforcement MSTU Total | 2,940,522 | 2,997,564 | 3,574,693 | 3,862,515 | 287,822 | 8.1% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Fine & Forfeiture Fund

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|-------------------|----------------------------|----------------------------|-------------------|--------------|
| Ad Valorem Taxes | 56,004,336 | 55,474,038 | 59,382,417 | 50,856,542 | -8,525,875 | -14.4% |
| Federal Grants | 0 | 2,949 | 0 | 0 | 0 | n/a |
| Grants From Other Local Units | 0 | 0 | 212,000 | 189,000 | -23,000 | -10.8% |
| State Grants | 0 | 492 | 0 | 0 | 0 | n/a |
| Charges for Services | 383,659 | 388,492 | 325,413 | 386,893 | 61,480 | 18.9% |
| Fines and Forfeits | 132,224 | 140,130 | 126,518 | 139,019 | 12,501 | 9.9% |
| Miscellaneous Revenues | 1,265,442 | 991,997 | 1,293,589 | 1,111,257 | -182,332 | -14.1% |
| Appropriated Fund Balance | 0 | 0 | 20,381,707 | 22,919,015 | 2,537,308 | 12.4% |
| Interfund Transfers In | 3,298,047 | 3,189,168 | 3,210,926 | 3,351,317 | 140,391 | 4.4% |
| Less 5 Percent | 0 | 0 | -3,066,997 | -2,633,875 | 433,122 | -14.1% |
| Fine & Forfeiture Fund Total | 61,083,709 | 60,187,265 | 81,865,573 | 76,319,168 | -5,546,405 | -6.8% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|-------------------|----------------------------|----------------------------|------------------|--------------|
| Legislative and Legal Counsel | | | | | | |
| Criminal Justice | 2,374,918 | 2,980,252 | 2,789,726 | 3,312,496 | 522,770 | 18.7% |
| Subtotal | 2,374,918 | 2,980,252 | 2,789,726 | 3,312,496 | 522,770 | 18.7% |
| Parks, Recreation & Facilities | | | | | | |
| Facilities | 3,540,936 | 3,730,644 | 3,927,674 | 4,786,199 | 858,525 | 21.9% |
| Subtotal | 3,540,936 | 3,730,644 | 3,927,674 | 4,786,199 | 858,525 | 21.9% |
| Public Safety & Communications | | | | | | |
| Public Safety - Cent. Communications | 3,328,138 | 3,105,414 | 4,021,704 | 3,851,822 | -169,882 | -4.2% |
| Subtotal | 3,328,138 | 3,105,414 | 4,021,704 | 3,851,822 | -169,882 | -4.2% |
| Constitutional Officers | | | | | | |
| Excess Fees-Property Appraiser | -62,851 | -22,280 | 0 | 0 | 0 | n/a |
| Excess Fees-Sheriff | -11,758 | -9,953 | 0 | 0 | 0 | n/a |
| Excess Fees-Tax Collector | -634,205 | -751,489 | -500,000 | -750,000 | -250,000 | 50.0% |
| Property Appraiser Fees | 831,956 | 828,863 | 905,607 | 988,314 | 82,707 | 9.1% |
| Sheriff | 40,095,630 | 40,789,057 | 42,923,192 | 44,655,853 | 1,732,661 | 4.0% |
| Tax Coll. & Prop. Appraiser Fees | 0 | 0 | 0 | 0 | 0 | n/a |
| Tax Collector Fees | 1,123,781 | 1,113,100 | 1,261,808 | 1,261,808 | 0 | 0.0% |
| Subtotal | 41,342,553 | 41,947,297 | 44,590,607 | 46,155,975 | 1,565,368 | 3.5% |
| Constitutional Officers (BOCC) | | | | | | |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Fine & Forfeiture Fund

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|-------------------|----------------------------|----------------------------|-------------------|----------------|
| Sheriff (Inmate Med., Training) | 16,657 | 109,873 | 46,097 | 1,243,708 | 1,197,611 | 2598.0% |
| Subtotal | 16,657 | 109,873 | 46,097 | 1,243,708 | 1,197,611 | 2598.0% |
| Statutorily Mandated & Non-County Agencies | | | | | | |
| Court - Other | -1,746 | -1,399 | 600 | 0 | -600 | -100.0% |
| Court Related | 92,235 | 93,912 | 93,178 | 295,183 | 202,005 | 216.8% |
| Medical Examiner | 574,510 | 496,477 | 457,702 | 474,248 | 16,546 | 3.6% |
| Public Defender | 162,560 | 161,213 | 173,634 | 201,187 | 27,553 | 15.9% |
| State Attorney | 596,680 | 626,382 | 667,484 | 664,996 | -2,488 | -0.4% |
| Subtotal | 1,424,238 | 1,376,586 | 1,392,598 | 1,635,614 | 243,016 | 17.5% |
| Non-Departmental | | | | | | |
| CRA Payments to PSL & FP | 1,695,675 | 1,588,895 | 1,632,000 | 1,408,000 | -224,000 | -13.7% |
| Debt Service | 14,229 | 6,521 | 45,377 | 0 | -45,377 | -100.0% |
| General Government | 476,128 | 476,128 | 476,128 | 476,128 | 0 | 0.0% |
| Reserves | 0 | 0 | 20,594,136 | 12,593,058 | -8,001,078 | -38.9% |
| Transfers | 1,347,792 | 640,471 | 2,349,526 | 856,168 | -1,493,358 | -63.6% |
| Subtotal | 3,533,824 | 2,712,015 | 25,097,167 | 15,333,354 | -9,763,813 | -38.9% |
| Fine & Forfeiture Fund Total | 55,561,264 | 55,962,082 | 81,865,573 | 76,319,168 | -5,546,405 | -6.8% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Parks MSTU Fund

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|-------------------------------|-------------------|------------------|----------------------------|----------------------------|-------------------|---------------|
| Ad Valorem Taxes | 3,218,104 | 3,198,033 | 3,475,096 | 3,610,002 | 134,906 | 3.9% |
| Federal Grants | 0 | 0 | 92,109 | 0 | -92,109 | -100.0% |
| Grants From Other Local Units | 0 | 0 | 0 | 0 | 0 | n/a |
| State Grants | 0 | 0 | 15,352 | 0 | -15,352 | -100.0% |
| Miscellaneous Revenues | 409,431 | 302,108 | 360,118 | 332,956 | -27,162 | -7.5% |
| Appropriated Fund Balance | 0 | 0 | 3,745,467 | 1,876,516 | -1,868,951 | -49.9% |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | n/a |
| Less 5 Percent | 0 | 0 | -192,404 | -183,000 | 9,404 | -4.9% |
| Proceeds From Loans/Bonds | 10,330,000 | 0 | 0 | 0 | 0 | n/a |
| Parks MSTU Fund Total | 13,957,535 | 3,500,141 | 7,495,738 | 5,636,474 | -1,859,264 | -24.8% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-----------------|---------------|
| Environmental Resources | | | | | | |
| Land Management | 0 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 0 | 0 | 0 | 0 | n/a |
| Mosquito Control & Coastal Management Svcs | | | | | | |
| Coastal Management Services | 11,115 | 76,921 | 255,000 | 238,040 | -16,960 | -6.7% |
| Impoundment Operations | 0 | 12,984 | 12,000 | 13,070 | 1,070 | 8.9% |
| Subtotal | 11,115 | 89,905 | 267,000 | 251,110 | -15,890 | -6.0% |
| Parks, Recreation & Facilities | | | | | | |
| Admin - Parks, Recreation & Facilities | 0 | 0 | 124,000 | 0 | -124,000 | -100.0% |
| Facilities | 0 | 0 | 0 | 0 | 0 | n/a |
| Fairwinds Golf Course | 197,098 | 178,733 | 326,358 | 375,182 | 48,824 | 15.0% |
| Parks & Special Facilities | 231,096 | 339,971 | 899,191 | 989,866 | 90,675 | 10.1% |
| Regional Parks & Stadiums | 3,150,147 | 2,973,270 | 3,360,446 | 2,418,945 | -941,501 | -28.0% |
| Tourism & Venues | 0 | 127,233 | 264,800 | 191,000 | -73,800 | -27.9% |
| Subtotal | 3,578,342 | 3,619,206 | 4,974,795 | 3,974,993 | -999,802 | -20.1% |
| Constitutional Officers | | | | | | |
| Excess Fees-Property Appraiser | -3,662 | -1,298 | 0 | 0 | 0 | n/a |
| Excess Fees-Tax Collector | -25,476 | -26,697 | 0 | 0 | 0 | n/a |
| Property Appraiser Fees | 48,472 | 48,292 | 52,764 | 57,905 | 5,141 | 9.7% |
| Tax Collector Fees | 64,478 | 64,076 | 70,000 | 67,699 | -2,301 | -3.3% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Parks MSTU Fund

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|------------------|----------------------------|----------------------------|-------------------|---------------|
| Subtotal | 83,812 | 84,373 | 122,764 | 125,604 | 2,840 | 2.3% |
| Non-Departmental | | | | | | |
| Debt Service | 11,365,240 | 1,089,370 | 1,050,626 | 1,051,881 | 1,255 | 0.1% |
| General Government | 0 | 0 | 0 | 0 | 0 | n/a |
| Reserves | 0 | 0 | 1,080,553 | 232,886 | -847,667 | -78.4% |
| Subtotal | 11,365,240 | 1,089,370 | 2,131,179 | 1,284,767 | -846,412 | -39.7% |
| Parks MSTU Fund Total | 15,038,509 | 4,882,855 | 7,495,738 | 5,636,474 | -1,859,264 | -24.8% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

SLC Public Transit MSTU

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|--------------------------------------|------------------|------------------|----------------------------|----------------------------|-----------------|--------------|
| Ad Valorem Taxes | 1,764,451 | 1,753,205 | 1,898,191 | 1,973,667 | 75,476 | 4.0% |
| Grants From Other Local Units | 0 | 0 | 0 | 0 | 0 | n/a |
| Charges for Services | 0 | 0 | 37,500 | 50,000 | 12,500 | 33.3% |
| Miscellaneous Revenues | 59,084 | 4,493 | 4,000 | 4,000 | 0 | 0.0% |
| Appropriated Fund Balance | 0 | 0 | 2,862,615 | 2,668,447 | -194,168 | -6.8% |
| Interfund Transfers In | 32,250 | 0 | 17,737 | 0 | -17,737 | -100.0% |
| Less 5 Percent | 0 | 0 | -95,110 | -100,759 | -5,649 | 5.9% |
| SLC Public Transit MSTU Total | 1,855,785 | 1,757,697 | 4,724,933 | 4,595,355 | -129,578 | -2.7% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-----------------|-------------|
| Community Services | | | | | | |
| Resident Support Services | 1,915,381 | 1,237,487 | 3,682,033 | 3,915,787 | 233,754 | 6.3% |
| Subtotal | 1,915,381 | 1,237,487 | 3,682,033 | 3,915,787 | 233,754 | 6.3% |
| Constitutional Officers | | | | | | |
| Excess Fees-Property Appraiser | -2,009 | -712 | 0 | 0 | 0 | n/a |
| Excess Fees-Tax Collector | -13,968 | -14,641 | 0 | 0 | 0 | n/a |
| Property Appraiser Fees | 26,594 | 26,495 | 28,948 | 31,097 | 2,149 | 7.4% |
| Tax Collector Fees | 35,352 | 35,128 | 44,507 | 44,507 | 0 | 0.0% |
| Subtotal | 45,969 | 46,270 | 73,455 | 75,604 | 2,149 | 2.9% |
| Non-Departmental | | | | | | |
| Transfers | 0 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 0 | 0 | 0 | 0 | n/a |
| SLC Public Transit MSTU Total | 1,961,350 | 1,283,757 | 3,755,488 | 3,991,391 | 235,903 | 6.3% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Airport Funds

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|----------------------------|-----------------|-----------------|----------------------------|----------------------------|-----------------|-------------|
| Ad Valorem Taxes | 0 | 40 | 0 | 0 | 0 | n/a |
| Federal Grants | 0 | 70,739 | 0 | 0 | 0 | n/a |
| State Grants | 0 | 202 | 0 | 0 | 0 | n/a |
| Charges for Services | 464,319 | 452,101 | 442,991 | 440,672 | -2,319 | -0.5% |
| Miscellaneous Revenues | 282,573 | 277,606 | 282,000 | 0 | -282,000 | -100.0% |
| Appropriated Fund Balance | 0 | 0 | 1,131,919 | 1,237,094 | 105,175 | 9.3% |
| Interfund Transfers In | 0 | 0 | 881,841 | 1,175,298 | 293,457 | 33.3% |
| Less 5 Percent | 0 | 0 | -350 | -350 | 0 | 0.0% |
| Airport Funds Total | 746,892 | 800,687 | 2,738,401 | 2,852,714 | 114,313 | 4.2% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|--|------------------|------------------|----------------------------|----------------------------|-----------------|----------------|
| Planning & Development Services | | | | | | |
| SLC International Airport | 1,839,523 | 1,689,567 | 1,537,806 | 1,833,071 | 295,265 | 19.2% |
| Subtotal | 1,839,523 | 1,689,567 | 1,537,806 | 1,833,071 | 295,265 | 19.2% |
| Non-Departmental | | | | | | |
| Debt Service | 554 | 254 | 1,767 | 0 | -1,767 | -100.0% |
| Subtotal | 554 | 254 | 1,767 | 0 | -1,767 | -100.0% |
| Airport Funds Total | 1,840,076 | 1,689,820 | 1,539,573 | 1,833,071 | 293,498 | 19.1% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Port Funds

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---------------------------|-----------------|-----------------|----------------------------|----------------------------|-----------------|--------------|
| Local Comm. Service Tax | 0 | 611,598 | 0 | 0 | 0 | n/a |
| Miscellaneous Revenues | 144,544 | 40,274 | 31,677 | 31,677 | 0 | 0.0% |
| Appropriated Fund Balance | 0 | 0 | 5,941,707 | 5,583,943 | -357,764 | -6.0% |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | n/a |
| Less 5 Percent | 0 | 0 | -1,584 | -1,584 | 0 | 0.0% |
| Port Funds Total | 144,544 | 651,872 | 5,971,800 | 5,614,036 | -357,764 | -6.0% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-----------------|------------------|----------------------------|----------------------------|-----------------|--------------|
| Public Works | | | | | | |
| Port | 104,719 | 1,297,662 | 933,206 | 932,653 | -553 | -0.1% |
| Subtotal | 104,719 | 1,297,662 | 933,206 | 932,653 | -553 | -0.1% |
| Port Funds Total | 104,719 | 1,297,662 | 933,206 | 932,653 | -553 | -0.1% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Mosquito Control Fund

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|------------------------------------|------------------|------------------|----------------------------|----------------------------|-----------------|-------------|
| Ad Valorem Taxes | 2,773,395 | 2,762,084 | 5,970,099 | 3,855,556 | -2,114,543 | -35.4% |
| Grants From Other Local Units | 0 | 0 | 0 | 0 | 0 | n/a |
| State Shared Revenues | 18,334 | 18,500 | 29,456 | 0 | -29,456 | -100.0% |
| Miscellaneous Revenues | 238,946 | 12,238 | 40,000 | 5,000 | -35,000 | -87.5% |
| Appropriated Fund Balance | 0 | 0 | 2,778,971 | 5,240,941 | 2,461,970 | 88.6% |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | n/a |
| Less 5 Percent | 0 | 0 | -300,506 | -191,049 | 109,457 | -36.4% |
| Mosquito Control Fund Total | 3,030,675 | 2,792,821 | 8,518,020 | 8,910,448 | 392,428 | 4.6% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-----------------|---------------|
| Mosquito Control & Coastal Management Svcs | | | | | | |
| Admin - Mosquito Control | 695,431 | 793,748 | 5,619,954 | 6,044,633 | 424,679 | 7.6% |
| Impoundment Operations | 953,845 | 2,666,878 | 1,373,443 | 1,171,974 | -201,469 | -14.7% |
| Inspection Division | 1,284,430 | 1,172,839 | 1,459,557 | 1,539,994 | 80,437 | 5.5% |
| Subtotal | 2,933,706 | 4,633,465 | 8,452,954 | 8,756,601 | 303,647 | 3.6% |
| Non-Departmental | | | | | | |
| Debt Service | 2,112 | 968 | 6,737 | 0 | -6,737 | -100.0% |
| Reserves | 0 | 0 | 5,397 | 28,001 | 22,604 | 418.8% |
| Transfers | 0 | 0 | 52,932 | 125,846 | 72,914 | 137.8% |
| Subtotal | 2,112 | 968 | 65,066 | 153,847 | 88,781 | 136.4% |
| Mosquito Control Fund Total | 2,935,817 | 4,634,433 | 8,518,020 | 8,910,448 | 392,428 | 4.6% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Erosion Fund

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|-------------------------------|------------------|------------------|----------------------------|----------------------------|-------------------|---------------|
| Ad Valorem Taxes | 1,287,012 | 1,279,031 | 1,383,630 | 1,438,646 | 55,016 | 4.0% |
| Grants From Other Local Units | 0 | 0 | 0 | 0 | 0 | n/a |
| State Grants | 0 | 68,708 | 0 | 0 | 0 | n/a |
| Miscellaneous Revenues | 116,676 | 9,684 | 50,000 | 7,000 | -43,000 | -86.0% |
| Appropriated Fund Balance | 0 | 0 | 4,772,543 | 3,713,002 | -1,059,541 | -22.2% |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | n/a |
| Less 5 Percent | 0 | 0 | -71,682 | -72,282 | -600 | 0.8% |
| Erosion Fund Total | 1,403,688 | 1,357,422 | 6,134,491 | 5,086,366 | -1,048,125 | -17.1% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-----------------|------------------|----------------------------|----------------------------|-----------------|----------------|
| Mosquito Control & Coastal Management Svcs | | | | | | |
| Coastal Management Services | 867,291 | 3,057,773 | 5,103,758 | 4,466,935 | -636,823 | -12.5% |
| Subtotal | 867,291 | 3,057,773 | 5,103,758 | 4,466,935 | -636,823 | -12.5% |
| Constitutional Officers | | | | | | |
| Excess Fees-Property Appraiser | -1,464 | -519 | 0 | 0 | 0 | n/a |
| Excess Fees-Tax Collector | -10,189 | -10,677 | 0 | 0 | 0 | n/a |
| Property Appraiser Fees | 19,385 | 19,313 | 21,101 | 196 | -20,905 | -99.1% |
| Tax Collector Fees | 25,786 | 25,627 | 31,280 | 31,280 | 0 | 0.0% |
| Subtotal | 33,518 | 33,744 | 52,381 | 31,476 | -20,905 | -39.9% |
| Non-Departmental | | | | | | |
| Debt Service | 369 | 169 | 1,179 | 0 | -1,179 | -100.0% |
| Transfers | 0 | 0 | 0 | 30,652 | 30,652 | n/a |
| Subtotal | 369 | 169 | 1,179 | 30,652 | 29,473 | 2499.8% |
| Erosion Fund Total | 901,178 | 3,091,686 | 5,157,318 | 4,529,063 | -628,255 | -12.2% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Other Special Revenue Funds

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|--|------------------|------------------|----------------------------|----------------------------|-------------------|---------------|
| Ad Valorem Taxes | 16,926 | 195 | 0 | 0 | 0 | n/a |
| Tourist Development Tax | 174,827 | 170,117 | 156,750 | 165,000 | 8,250 | 5.3% |
| Permits & Fees | 79,644 | 81,909 | 70,000 | 70,000 | 0 | 0.0% |
| Special Assessments | 225,721 | 226,577 | 308,120 | 276,773 | -31,347 | -10.2% |
| Federal Grants | 680,740 | 546,209 | 1,215,046 | 827,389 | -387,657 | -31.9% |
| Grants From Other Local Units | 0 | 594,043 | 1,019,009 | 524,692 | -494,317 | -48.5% |
| Intergovernmental Revenue | 685,034 | 927,151 | 849,059 | 980,898 | 131,839 | 15.5% |
| State Grants | 355,450 | 419,170 | 440,308 | 428,484 | -11,824 | -2.7% |
| State Shared Revenues | 667,117 | 686,348 | 1,283,804 | 1,127,053 | -156,751 | -12.2% |
| Charges for Services | 2,762,584 | 2,726,987 | 2,405,510 | 2,497,969 | 92,459 | 3.8% |
| Fines and Forfeits | 383,989 | 362,336 | 343,173 | 360,471 | 17,298 | 5.0% |
| Miscellaneous Revenues | 854,852 | 634,360 | 765,172 | 788,202 | 23,030 | 3.0% |
| Appropriated Fund Balance | 0 | 0 | 9,911,146 | 7,541,214 | -2,369,932 | -23.9% |
| Interfund Transfers In | 2,057,570 | 1,402,867 | 2,292,613 | 2,158,791 | -133,822 | -5.8% |
| Less 5 Percent | 0 | 0 | -218,203 | -205,613 | 12,590 | -5.8% |
| Other Special Revenue Funds Total | 8,944,454 | 8,778,269 | 20,841,507 | 17,541,323 | -3,300,184 | -15.8% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-----------------|-----------------|----------------------------|----------------------------|-----------------|---------------|
| Community Services | | | | | | |
| Housing Services | 712,992 | 686,022 | 1,818,862 | 1,438,354 | -380,508 | -20.9% |
| Library Services | 75,399 | 149,751 | 96,085 | 102,034 | 5,949 | 6.2% |
| Resident Support Services | 655 | 9,168 | 146,624 | 144,483 | -2,141 | -1.5% |
| Subtotal | 789,046 | 844,941 | 2,061,571 | 1,684,871 | -376,700 | -18.3% |
| Environmental Resources | | | | | | |
| Land Management | 0 | 37,108 | 405,251 | 355,542 | -49,709 | -12.3% |
| Subtotal | 0 | 37,108 | 405,251 | 355,542 | -49,709 | -12.3% |
| Mosquito Control & Coastal Management Svcs | | | | | | |
| Admin - Mosquito Control | 0 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 0 | 0 | 0 | 0 | n/a |
| Parks, Recreation & Facilities | | | | | | |
| Admin - Parks, Recreation & Facilities | 0 | 655 | 83,550 | 65,720 | -17,830 | -21.3% |
| Facilities | 986,139 | 892,517 | 955,749 | 1,084,473 | 128,724 | 13.5% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Other Special Revenue Funds

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-------------------|---------------|
| Parks & Special Facilities | 1,200 | 20,504 | 1,118,091 | 1,135,781 | 17,690 | 1.6% |
| Regional Parks & Stadiums | 2,123,941 | 2,033,570 | 2,246,524 | 2,075,845 | -170,679 | -7.6% |
| Tourism & Venues | 91,585 | 271,140 | 233,000 | 0 | -233,000 | -100.0% |
| Subtotal | 3,202,865 | 3,218,385 | 4,636,914 | 4,361,819 | -275,095 | -5.9% |
| Planning & Development Services | | | | | | |
| Building and Code Regulation | 72,814 | 49,699 | 173,841 | 145,710 | -28,131 | -16.2% |
| Subtotal | 72,814 | 49,699 | 173,841 | 145,710 | -28,131 | -16.2% |
| Public Safety & Communications | | | | | | |
| Public Safety - 800 MHz | -422,702 | 426,816 | 529,632 | 470,613 | -59,019 | -11.1% |
| Public Safety - Cent. Communications | 1,712,618 | 1,633,321 | 4,197,648 | 2,776,695 | -1,420,953 | -33.9% |
| Public Safety - Emergency Mgmt. | 37,807 | 73,198 | 95,000 | 73,198 | -21,802 | -22.9% |
| Public Safety - RAD Plan | 357,110 | 349,795 | 422,627 | 420,833 | -1,794 | -0.4% |
| Subtotal | 1,684,834 | 2,483,131 | 5,244,907 | 3,741,339 | -1,503,568 | -28.7% |
| Public Works | | | | | | |
| Engineering | 176,582 | 176,835 | 441,242 | 432,716 | -8,526 | -1.9% |
| Port | 28,786 | 28,786 | 60,282 | 42,300 | -17,982 | -29.8% |
| Road & Bridge/Maintenance | 0 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 205,368 | 205,621 | 501,524 | 475,016 | -26,508 | -5.3% |
| Constitutional Officers | | | | | | |
| Excess Fees-Property Appraiser | 0 | 0 | 0 | 0 | 0 | n/a |
| Excess Fees-Tax Collector | -1,917 | -1,889 | 0 | 0 | 0 | n/a |
| Property Appraiser Fees | 2,305 | 2,133 | 2,637 | 2,637 | 0 | 0.0% |
| Tax Coll. & Prop. Appraiser Fees | -2,034 | -2,161 | 0 | 0 | 0 | n/a |
| Tax Collector Fees | 10,100 | 9,641 | 11,301 | 11,141 | -160 | -1.4% |
| Subtotal | 8,453 | 7,724 | 13,938 | 13,778 | -160 | -1.1% |
| Constitutional Officers (BOCC) | | | | | | |
| Sheriff (Inmate Med., Training) | 157,194 | 200,000 | 163,851 | 169,231 | 5,380 | 3.3% |
| Subtotal | 157,194 | 200,000 | 163,851 | 169,231 | 5,380 | 3.3% |
| Statutorily Mandated & Non-County Agencies | | | | | | |
| Court - Other | 108,263 | 109,887 | 153,461 | 190,348 | 36,887 | 24.0% |
| Court Related | 1,396,525 | 1,296,231 | 3,006,270 | 2,312,112 | -694,158 | -23.1% |
| Guardian Ad Litem | 414,698 | 342,183 | 401,525 | 379,937 | -21,588 | -5.4% |
| Public Defender | 124,155 | 134,512 | 142,278 | 167,663 | 25,385 | 17.8% |
| State Attorney | 99,669 | 112,236 | 188,160 | 162,982 | -25,178 | -13.4% |
| Subtotal | 2,143,310 | 1,995,048 | 3,891,694 | 3,213,042 | -678,652 | -17.4% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Other Special Revenue Funds

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-------------------|---------------|
| Non-Departmental | | | | | | |
| Debt Service | 185 | 85 | 590 | 0 | -590 | -100.0% |
| Financial and Administrative | 39,287 | 26,901 | 27,101 | 27,101 | 0 | 0.0% |
| General Government | 500 | 500 | 24,803 | 23,615 | -1,188 | -4.8% |
| Other - Nondepartmental | -245,126 | -163,354 | 0 | 0 | 0 | n/a |
| Reserves | 0 | 0 | 3,016,127 | 2,573,718 | -442,409 | -14.7% |
| Transfers | 647,548 | 651,527 | 679,395 | 756,541 | 77,146 | 11.4% |
| Subtotal | 442,394 | 515,658 | 3,748,016 | 3,380,975 | -367,041 | -9.8% |
| Other Special Revenue Funds Tot | 8,706,278 | 9,557,316 | 20,841,507 | 17,541,323 | -3,300,184 | -15.8% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Debt Service Funds

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---------------------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------|--------------|
| Ad Valorem Taxes | 219,555 | 216,583 | 233,898 | 242,960 | 9,062 | 3.9% |
| Tourist Development Tax | 884,732 | 860,893 | 793,250 | 835,000 | 41,750 | 5.3% |
| Special Assessments | 1,537,295 | 1,666,779 | 1,348,919 | 1,363,668 | 14,749 | 1.1% |
| Grants From Other Local Units | 0 | 0 | 0 | 0 | 0 | n/a |
| State Shared Revenues | 5,199,807 | 5,199,807 | 4,899,807 | 4,899,807 | 0 | 0.0% |
| Fines and Forfeits | 338,287 | 324,809 | 346,438 | 324,809 | -21,629 | -6.2% |
| Miscellaneous Revenues | 727,055 | 267,768 | 324,650 | 326,872 | 2,222 | 0.7% |
| Appropriated Fund Balance | 0 | 0 | 6,870,438 | 5,245,599 | -1,624,839 | -23.6% |
| Interfund Transfers In | 5,832,193 | 5,935,756 | 5,546,385 | 5,445,973 | -100,412 | -1.8% |
| Less 5 Percent | 0 | 0 | -387,098 | -398,222 | -11,124 | 2.9% |
| Other Sources | 0 | 0 | 0 | 0 | 0 | n/a |
| Proceeds From Loans/Bonds | 0 | 61,894,242 | 0 | 0 | 0 | n/a |
| Debt Service Funds Total | 14,738,924 | 76,366,637 | 19,976,687 | 18,286,466 | -1,690,221 | -8.5% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-----------------|-----------------|----------------------------|----------------------------|-----------------|----------------|
| Parks, Recreation & Facilities | | | | | | |
| Parks & Special Facilities | 45,464 | 31,040 | 7,390 | 0 | -7,390 | -100.0% |
| Regional Parks & Stadiums | 0 | 14,424 | 14,424 | 14,424 | 0 | 0.0% |
| Subtotal | 45,464 | 45,464 | 21,814 | 14,424 | -7,390 | -33.9% |
| Public Works | | | | | | |
| Engineering | 268,600 | 0 | 3,248 | 0 | -3,248 | -100.0% |
| Subtotal | 268,600 | 0 | 3,248 | 0 | -3,248 | -100.0% |
| Constitutional Officers | | | | | | |
| Excess Fees-Property Appraiser | -247 | -87 | 0 | 0 | 0 | n/a |
| Excess Fees-Tax Collector | -24,154 | -27,799 | 0 | 0 | 0 | n/a |
| Property Appraiser Fees | 3,268 | 3,255 | 3,573 | 2,981 | -592 | -16.6% |
| Tax Coll. & Prop. Appraiser Fees | 0 | 0 | 0 | 0 | 0 | n/a |
| Tax Collector Fees | 61,824 | 63,502 | 161,917 | 152,665 | -9,252 | -5.7% |
| Subtotal | 40,691 | 38,870 | 165,490 | 155,646 | -9,844 | -5.9% |
| Non-Departmental | | | | | | |
| Debt Service | 13,667,388 | 75,414,915 | 10,935,115 | 12,942,557 | 2,007,442 | 18.4% |
| Financial and Administrative | 14,316 | 5,248 | 5,248 | 5,248 | 0 | 0.0% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Debt Service Funds

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|-------------------|----------------------------|----------------------------|-------------------|--------------|
| Other - Nondepartmental | 0 | 0 | 2,638 | 0 | -2,638 | -100.0% |
| Reserves | 0 | 0 | 5,132,583 | 5,168,591 | 36,008 | 0.7% |
| Transfers | 929,754 | 23,437 | 3,710,551 | 0 | -3,710,551 | -100.0% |
| Subtotal | 14,611,458 | 75,443,600 | 19,786,135 | 18,116,396 | -1,669,739 | -8.4% |
| Debt Service Funds Total | 14,966,213 | 75,527,934 | 19,976,687 | 18,286,466 | -1,690,221 | -8.5% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Capital Projects Funds

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|-------------------------------------|-------------------|------------------|----------------------------|----------------------------|-------------------|--------------|
| Local Option Fuel Taxes | 1,029,720 | 1,020,072 | 950,000 | 1,050,000 | 100,000 | 10.5% |
| Impact Fees | 1,894,277 | 3,008,208 | 742,818 | 2,052,514 | 1,309,696 | 176.3% |
| State Grants | 0 | 0 | 0 | 0 | 0 | n/a |
| Charges for Services | 0 | 0 | 0 | 0 | 0 | n/a |
| Miscellaneous Revenues | 1,257,620 | 5,045,625 | 321,954 | 375,829 | 53,875 | 16.7% |
| Appropriated Fund Balance | 0 | 0 | 57,228,731 | 53,306,566 | -3,922,165 | -6.9% |
| Interfund Transfers In | 6,448,368 | 18,614 | 3,100,156 | 3,022,374 | -77,782 | -2.5% |
| Less 5 Percent | 0 | 0 | -96,530 | -164,934 | -68,404 | 70.9% |
| Proceeds From Loans/Bonds | 0 | 0 | 0 | 0 | 0 | n/a |
| Capital Projects Funds Total | 10,629,984 | 9,092,519 | 62,247,129 | 59,642,349 | -2,604,780 | -4.2% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-------------------|---------------|
| County Administration | | | | | | |
| Research & Education Park | 136,112 | 1,146,792 | 220,479 | 61,818 | -158,661 | -72.0% |
| Subtotal | 136,112 | 1,146,792 | 220,479 | 61,818 | -158,661 | -72.0% |
| Community Services | | | | | | |
| Library Services | 822,586 | 2,659,159 | 2,587,401 | 2,493,421 | -93,980 | -3.6% |
| Subtotal | 822,586 | 2,659,159 | 2,587,401 | 2,493,421 | -93,980 | -3.6% |
| Environmental Resources | | | | | | |
| Environmental Education | 250 | 46,728 | 0 | 0 | 0 | n/a |
| Land Management | 121,302 | 144,463 | 7,527,127 | 5,712,921 | -1,814,206 | -24.1% |
| Subtotal | 121,552 | 191,191 | 7,527,127 | 5,712,921 | -1,814,206 | -24.1% |
| Mosquito Control & Coastal Management Svcs | | | | | | |
| Impoundment Operations | 0 | 59,624 | 65,376 | 64,433 | -943 | -1.4% |
| Subtotal | 0 | 59,624 | 65,376 | 64,433 | -943 | -1.4% |
| Parks, Recreation & Facilities | | | | | | |
| Facilities | 1,089,608 | 134,659 | 2,258,314 | 3,367,116 | 1,108,802 | 49.1% |
| Parks & Special Facilities | 0 | 14,425 | 46,350 | 46,350 | 0 | 0.0% |
| Regional Parks & Stadiums | 2,693,123 | 478,170 | 1,255,467 | 1,085,255 | -170,212 | -13.6% |
| Tourism & Venues | 0 | 0 | 16,257 | 0 | -16,257 | -100.0% |
| Subtotal | 3,782,731 | 627,254 | 3,576,388 | 4,498,721 | 922,333 | 25.8% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Capital Projects Funds

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|--|-------------------|-------------------|----------------------------|----------------------------|-------------------|---------------|
| Planning & Development Services | | | | | | |
| SLC International Airport | 11,994 | 4,042 | 0 | 0 | 0 | n/a |
| Subtotal | 11,994 | 4,042 | 0 | 0 | 0 | n/a |
| Public Works | | | | | | |
| Engineering | 7,813,466 | 8,746,592 | 33,354,493 | 34,260,939 | 906,446 | 2.7% |
| Road & Bridge/Maintenance | 0 | 0 | 1,338,098 | 3,068,997 | 1,730,899 | 129.4% |
| Road & Bridge/Traffic | 128,855 | 17,880 | 155,000 | 75,000 | -80,000 | -51.6% |
| Water Quality | 0 | 1,566,385 | 460,631 | 404,626 | -56,005 | -12.2% |
| Subtotal | 7,942,321 | 10,330,857 | 35,308,222 | 37,809,562 | 2,501,340 | 7.1% |
| Constitutional Officers | | | | | | |
| Excess Fees-Tax Collector | -168 | -147 | 0 | 0 | 0 | n/a |
| Tax Coll. & Prop. Appraiser Fees | -94 | 104 | 0 | 0 | 0 | n/a |
| Tax Collector Fees | 1,006 | 562 | 596 | 596 | 0 | 0.0% |
| Subtotal | 744 | 519 | 596 | 596 | 0 | 0.0% |
| Constitutional Officers (BOCC) | | | | | | |
| Sheriff (Inmate Med., Training) | 75,000 | 275,000 | 200,000 | 275,000 | 75,000 | 37.5% |
| Supervisor of Elections (Rent, Util.) | 4,650 | 5,900 | 1,318,507 | 1,318,507 | 0 | 0.0% |
| Subtotal | 79,650 | 280,900 | 1,518,507 | 1,593,507 | 75,000 | 4.9% |
| Non-Departmental | | | | | | |
| Financial and Administrative | 81,015 | 13,423 | 13,423 | 13,423 | 0 | 0.0% |
| Other - Nondepartmental | 0 | 0 | 0 | 0 | 0 | n/a |
| Reserves | 0 | 0 | 7,597,955 | 6,600,019 | -997,936 | -13.1% |
| Transfers | 1,461,888 | 1,533,560 | 3,831,655 | 793,928 | -3,037,727 | -79.3% |
| Subtotal | 1,542,903 | 1,546,983 | 11,443,033 | 7,407,370 | -4,035,663 | -35.3% |
| Capital Projects Funds Total | 14,440,593 | 16,847,320 | 62,247,129 | 59,642,349 | -2,604,780 | -4.2% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Enterprise Funds

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|-------------------------------|-------------------|-------------------|----------------------------|----------------------------|--------------------|---------------|
| Other Taxes | 0 | 0 | 0 | 0 | 0 | n/a |
| Impact Fees | 73,828 | 95,302 | 58,795 | 63,892 | 5,097 | 8.7% |
| Permits & Fees | 1,539,132 | 1,528,857 | 1,458,565 | 1,437,565 | -21,000 | -1.4% |
| Special Assessments | 4,609,526 | 4,669,416 | 4,704,000 | 4,497,964 | -206,036 | -4.4% |
| Federal Grants | 0 | 64 | 0 | 0 | 0 | n/a |
| State Grants | 0 | 11 | 0 | 0 | 0 | n/a |
| Charges for Services | 17,812,590 | 18,119,659 | 18,521,933 | 19,819,964 | 1,298,031 | 7.0% |
| Fines and Forfeits | 2,251 | 1,525 | 3,000 | 3,000 | 0 | 0.0% |
| Miscellaneous Revenues | 1,298,802 | 1,605,375 | 579,096 | 730,008 | 150,912 | 26.1% |
| Appropriated Fund Balance | 0 | 0 | 28,284,017 | 29,864,526 | 1,580,509 | 5.6% |
| Interfund Transfers In | 0 | 0 | 1,524,454 | 1,126,130 | -398,324 | -26.1% |
| Less 5 Percent | 0 | 0 | -1,300,880 | -1,336,463 | -35,583 | 2.7% |
| Other Sources | 622,125 | 68,048 | 510,820 | 376,972 | -133,848 | -26.2% |
| Proceeds From Loans/Bonds | 0 | 0 | 21,105,000 | 0 | -21,105,000 | -100.0% |
| Enterprise Funds Total | 25,958,254 | 26,088,258 | 75,448,800 | 56,583,558 | -18,865,242 | -25.0% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|--|-------------------|-------------------|----------------------------|----------------------------|--------------------|---------------|
| Parks, Recreation & Facilities | | | | | | |
| Fairwinds Golf Course | 1,601,420 | 1,675,468 | 1,215,216 | 1,268,322 | 53,106 | 4.4% |
| Regional Parks & Stadiums | 0 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 1,601,420 | 1,675,468 | 1,215,216 | 1,268,322 | 53,106 | 4.4% |
| Planning & Development Services | | | | | | |
| Building and Code Regulation | 930,316 | 1,028,223 | 3,129,606 | 3,441,034 | 311,428 | 10.0% |
| Subtotal | 930,316 | 1,028,223 | 3,129,606 | 3,441,034 | 311,428 | 10.0% |
| Solid Waste Division | | | | | | |
| Solid Waste & Recycling | 10,276,706 | 14,028,361 | 33,274,809 | 30,355,451 | -2,919,358 | -8.8% |
| Subtotal | 10,276,706 | 14,028,361 | 33,274,809 | 30,355,451 | -2,919,358 | -8.8% |
| Water & Sewer District | | | | | | |
| Water & Sewer Dist. - N. County | 6,891,752 | 7,938,661 | 30,270,420 | 13,675,721 | -16,594,699 | -54.8% |
| Water & Sewer Dist. - S. Hutch | 2,419,780 | 2,334,326 | 7,526,835 | 7,827,704 | 300,869 | 4.0% |
| Subtotal | 9,311,533 | 10,272,986 | 37,797,255 | 21,503,425 | -16,293,830 | -43.1% |
| Non-Departmental | | | | | | |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Enterprise Funds

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|-------------------|----------------------------|----------------------------|--------------------|---------------|
| Debt Service | 124 | 54 | 15,541 | 0 | -15,541 | -100.0% |
| Transfers | 0 | 0 | 16,373 | 15,326 | -1,047 | -6.4% |
| Subtotal | 124 | 54 | 31,914 | 15,326 | -16,588 | -52.0% |
| Enterprise Funds Total | 22,120,099 | 27,005,092 | 75,448,800 | 56,583,558 | -18,865,242 | -25.0% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Insurance Funds

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|------------------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------|---------------|
| Federal Grants | 0 | 6,341 | 0 | 0 | 0 | n/a |
| State Grants | 0 | 1,057 | 0 | 0 | 0 | n/a |
| Charges for Services | 12,245,460 | 9,341,095 | 12,340,111 | 11,966,157 | -373,954 | -3.0% |
| Miscellaneous Revenues | 394,809 | 4,676,192 | 206,663 | 303,810 | 97,147 | 47.0% |
| Appropriated Fund Balance | 0 | 0 | 24,438,683 | 20,548,570 | -3,890,113 | -15.9% |
| Less 5 Percent | 0 | 0 | -154,350 | -14,000 | 140,350 | -90.9% |
| Other Sources | 460,460 | 51,218 | 290,000 | 210,000 | -80,000 | -27.6% |
| Insurance Funds Total | 13,100,729 | 14,075,903 | 37,121,107 | 33,014,537 | -4,106,570 | -11.1% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|-------------------|----------------------------|----------------------------|-------------------|---------------|
| Human Resources | | | | | | |
| Human Resources | 0 | 0 | 0 | 109,563 | 109,563 | n/a |
| Insurance Program | 14,050,600 | 14,444,435 | 36,553,206 | 32,310,480 | -4,242,726 | -11.6% |
| Risk Management | 259,038 | 192,885 | 278,247 | 310,975 | 32,728 | 11.8% |
| Subtotal | 14,309,638 | 14,637,319 | 36,831,453 | 32,731,018 | -4,100,435 | -11.1% |
| Parks, Recreation & Facilities | | | | | | |
| Facilities | 0 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 0 | 0 | 0 | 0 | n/a |
| Non-Departmental | | | | | | |
| Debt Service | 14 | 6 | 1,244 | 0 | -1,244 | -100.0% |
| Financial and Administrative | 12,360 | 283,519 | 283,519 | 283,519 | 0 | 0.0% |
| General Government | 0 | 51,217 | 0 | 0 | 0 | n/a |
| Reserves | 0 | 0 | 3,030 | 0 | -3,030 | -100.0% |
| Transfers | 4,485,658 | 0 | 1,861 | 0 | -1,861 | -100.0% |
| Subtotal | 4,498,032 | 334,742 | 289,654 | 283,519 | -6,135 | -2.1% |
| Insurance Funds Total | 18,807,670 | 14,972,061 | 37,121,107 | 33,014,537 | -4,106,570 | -11.1% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Trust and Agency Funds

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|-------------------------------------|------------------|------------------|----------------------------|----------------------------|-----------------|--------------|
| Local Business Tax | 58,295 | 58,092 | 58,100 | 58,100 | 0 | 0.0% |
| Tourist Development Tax | 1,589,339 | 1,546,515 | 1,425,000 | 1,500,000 | 75,000 | 5.3% |
| Special Assessments | 0 | 0 | 1,069,787 | 1,069,787 | 0 | 0.0% |
| Charges for Services | 0 | 0 | 316,143 | 335,500 | 19,357 | 6.1% |
| Fines and Forfeits | 54,318 | 112,272 | 100,000 | 100,000 | 0 | 0.0% |
| Miscellaneous Revenues | 16,566 | 8,123 | 7,227 | 4,350 | -2,877 | -39.8% |
| Appropriated Fund Balance | 0 | 0 | 983,008 | 578,765 | -404,243 | -41.1% |
| Interfund Transfers In | 0 | 7,386 | 15,333 | 175,128 | 159,795 | 1042.2% |
| Less 5 Percent | 0 | 0 | -140,775 | -147,850 | -7,075 | 5.0% |
| Trust and Agency Funds Total | 1,718,518 | 1,732,389 | 3,833,823 | 3,673,780 | -160,043 | -4.2% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-----------------|-----------------|----------------------------|----------------------------|-----------------|---------------|
| County Administration | | | | | | |
| Business and Strategic Initiatives | 100,000 | 100,000 | 58,100 | 55,366 | -2,734 | -4.7% |
| Subtotal | 100,000 | 100,000 | 58,100 | 55,366 | -2,734 | -4.7% |
| Parks, Recreation & Facilities | | | | | | |
| Admin - Parks, Recreation & Facilities | 0 | 0 | 19,175 | 185,175 | 166,000 | 865.7% |
| Tourism & Venues | 447,994 | 569,554 | 779,170 | 721,115 | -58,055 | -7.5% |
| Subtotal | 447,994 | 569,554 | 798,345 | 906,290 | 107,945 | 13.5% |
| Constitutional Officers | | | | | | |
| Excess Fees-Tax Collector | -18,495 | -19,642 | 0 | 0 | 0 | n/a |
| Tax Collector Fees | 47,680 | 46,395 | 47,073 | 35,010 | -12,063 | -25.6% |
| Subtotal | 29,185 | 26,754 | 47,073 | 35,010 | -12,063 | -25.6% |
| Constitutional Officers (BOCC) | | | | | | |
| Sheriff (Inmate Med., Training) | 124,391 | 211,405 | 122,343 | 122,818 | 475 | 0.4% |
| Subtotal | 124,391 | 211,405 | 122,343 | 122,818 | 475 | 0.4% |
| Statutorily Mandated & Non-County Agencies | | | | | | |
| Court - Other | 0 | 0 | 611,376 | 324,575 | -286,801 | -46.9% |
| Subtotal | 0 | 0 | 611,376 | 324,575 | -286,801 | -46.9% |
| Non-Departmental | | | | | | |
| Debt Service | 0 | 0 | 1,021,835 | 1,021,835 | 0 | 0.0% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Trust and Agency Funds

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|------------------|------------------|----------------------------|----------------------------|-----------------|--------------|
| Financial and Administrative | 380 | 832 | 832 | 832 | 0 | 0.0% |
| Reserves | 0 | 0 | 121,417 | 129,667 | 8,250 | 6.8% |
| Transfers | 1,012,783 | 1,077,387 | 1,052,502 | 1,077,387 | 24,885 | 2.4% |
| Subtotal | 1,013,163 | 1,078,219 | 2,196,586 | 2,229,721 | 33,135 | 1.5% |
| Trust and Agency Funds Total | 1,714,732 | 1,985,932 | 3,833,823 | 3,673,780 | -160,043 | -4.2% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Grant Funds

| Revenue Sources | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|-------------------------------|-------------------|-------------------|----------------------------|----------------------------|-------------------|---------------|
| Tourist Development Tax | 0 | 0 | 0 | 0 | 0 | n/a |
| Federal Grants | 16,895,780 | 13,050,699 | 17,953,501 | 10,282,464 | -7,671,037 | -42.7% |
| Grants From Other Local Units | 361,502 | 945,202 | 1,185,278 | 960,254 | -225,024 | -19.0% |
| State Grants | 2,983,318 | 6,256,543 | 14,929,259 | 13,795,846 | -1,133,413 | -7.6% |
| Miscellaneous Revenues | 1,881 | 14,124 | 104,090 | 488,245 | 384,155 | 369.1% |
| Appropriated Fund Balance | 0 | 0 | 0 | 0 | 0 | n/a |
| Interfund Transfers In | 8,836 | 0 | 0 | 0 | 0 | n/a |
| Other Sources | 0 | 0 | 0 | 0 | 0 | n/a |
| Grant Funds Total | 20,251,317 | 20,266,569 | 34,172,128 | 25,526,809 | -8,645,319 | -25.3% |

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|------------------|----------------------------|----------------------------|-------------------|----------------|
| Legislative and Legal Counsel | | | | | | |
| Criminal Justice | 0 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 0 | 0 | 0 | 0 | n/a |
| County Administration | | | | | | |
| Business and Strategic Initiatives | 777,850 | 465,285 | 0 | 0 | 0 | n/a |
| Subtotal | 777,850 | 465,285 | 0 | 0 | 0 | n/a |
| Community Services | | | | | | |
| Housing Services | 6,196,877 | 3,877,011 | 6,002,030 | 4,323,716 | -1,678,314 | -28.0% |
| Resident Support Services | 7,125,493 | 3,980,578 | 9,397,573 | 5,389,390 | -4,008,183 | -42.7% |
| Subtotal | 13,322,370 | 7,857,589 | 15,399,603 | 9,713,106 | -5,686,497 | -36.9% |
| Cooperative Extension Division | | | | | | |
| Cooperative Extension | 0 | 0 | 37,000 | 0 | -37,000 | -100.0% |
| Subtotal | 0 | 0 | 37,000 | 0 | -37,000 | -100.0% |
| Environmental Resources | | | | | | |
| Land Management | 30,000 | 25,232 | 30,000 | 0 | -30,000 | -100.0% |
| Subtotal | 30,000 | 25,232 | 30,000 | 0 | -30,000 | -100.0% |
| Mosquito Control & Coastal Management Svcs | | | | | | |
| Admin - Mosquito Control | 80,649 | 31,614 | 82,950 | 132,950 | 50,000 | 60.3% |
| Coastal Management Services | 596,764 | 3,987,961 | 3,791,936 | 4,068,616 | 276,680 | 7.3% |
| Impoundment Operations | 0 | 123,555 | 999,543 | 827,924 | -171,619 | -17.2% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Grant Funds

| Appropriation by Department/Division | FY 12 Actual | FY 13 Actual | FY 14 Amended Budget | FY 15 Adopted Budget | FY 15 Change | % Change |
|---|-------------------|-------------------|----------------------------|----------------------------|--------------------|---------------|
| Subtotal | 677,413 | 4,143,130 | 4,874,429 | 5,029,490 | 155,061 | 3.2% |
| Parks, Recreation & Facilities | | | | | | |
| Facilities | 335,455 | 21,306 | 0 | 0 | 0 | n/a |
| Regional Parks & Stadiums | -2,050 | 250,000 | 0 | 0 | 0 | n/a |
| Tourism & Venues | 0 | 57,962 | 0 | 0 | 0 | n/a |
| Subtotal | 333,405 | 329,268 | 0 | 0 | 0 | n/a |
| Planning & Development Services | | | | | | |
| SLC International Airport | 5,447,951 | 2,070,784 | 6,439,905 | 5,133,272 | -1,306,633 | -20.3% |
| Subtotal | 5,447,951 | 2,070,784 | 6,439,905 | 5,133,272 | -1,306,633 | -20.3% |
| Public Safety & Communications | | | | | | |
| Public Safety - Cent. Communications | 0 | 0 | 0 | 0 | 0 | n/a |
| Public Safety - Emergency Mgmt. | 259,923 | 193,467 | 423,995 | 423,995 | 0 | 0.0% |
| Subtotal | 259,923 | 193,467 | 423,995 | 423,995 | 0 | 0.0% |
| Public Works | | | | | | |
| Engineering | 798,429 | 723,500 | 0 | 0 | 0 | n/a |
| Port | 90,765 | 1,264,992 | 10,236,474 | 9,505,888 | -730,586 | -7.1% |
| Road & Bridge/Traffic | 0 | 178,625 | 10,000 | 0 | -10,000 | -100.0% |
| Water Quality | 364,514 | 2,508,647 | 4,454,760 | 1,053,709 | -3,401,051 | -76.3% |
| Subtotal | 1,253,709 | 4,675,764 | 14,701,234 | 10,559,597 | -4,141,637 | -28.2% |
| Constitutional Officers (BOCC) | | | | | | |
| Sheriff (Inmate Med., Training) | 529,722 | 150,203 | 400,239 | 242,302 | -157,937 | -39.5% |
| Subtotal | 529,722 | 150,203 | 400,239 | 242,302 | -157,937 | -39.5% |
| Statutorily Mandated & Non-County Agencies | | | | | | |
| Court Related | 1,677 | 0 | 0 | 0 | 0 | n/a |
| Transportation Planning Organization | 622,551 | 685,445 | 1,368,354 | 1,674,131 | 305,777 | 22.3% |
| Subtotal | 624,229 | 685,445 | 1,368,354 | 1,674,131 | 305,777 | 22.3% |
| Non-Departmental | | | | | | |
| Other - Nondepartmental | 0 | 0 | 0 | 0 | 0 | n/a |
| Reserves | 0 | 0 | 0 | 0 | 0 | n/a |
| Transfers | 0 | 0 | 0 | 0 | 0 | n/a |
| Subtotal | 0 | 0 | 0 | 0 | 0 | n/a |
| Grant Funds Total | 23,256,570 | 20,596,167 | 43,674,759 | 32,775,893 | -10,898,866 | -25.0% |

St. Lucie County FY 15 Fund Summary

grouped by fund type, with some funds split out

Grant Funds

| | | | | | | |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| Grand Total | 276,069,019 | 328,867,637 | 528,045,247 | 480,665,705 | -47,379,542 | -9.0% |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|