

**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 ,
<u>SPECIAL REVENUE FUNDS</u>		
101 TRANSPORTATION TRUST	129.02 (2) F.S.	REV: Gas Taxes, Franchise Fees, Impact Fees, Mobile Home 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

**ST. LUCIE COUNTY
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FUND	FL STATUTE	SOURCES AND USES
145-146 MOSQUITO CONTROL DISTRICT	129.02 (6) F.S.	REV: Ad Valorem Taxes, State Allocation, Grants EXP: Mosquito Control
150 IMPACT FEES	129.01 (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
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 ACQ.	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 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
191 SLC SUSTAINABILITY DISTRICT	129.01 (2) F.S.	REV: Bond Proceeds, Special Assessments EXP: Sustainability and renewable energy improvement operations

**ST. LUCIE COUNTY
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FUND	FL STATUTE	SOURCES AND USES
<u>DEBT SERVICE FUNDS</u>		
201-298 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 Capital Improvements
318 COUNTY CAPITAL - TRANSPORTATION	129.02 (4) F.S.	REV: Bond Proceeds EXP: Transportation Capital
320 Jail Security Upgrade	129.02 (4) F.S.	REV: Proceeds From Refunding-Principal EXP: Rock Rd Correction Center - Upgrade Security Sys
321 CAPITAL IMP REV BOND 2015	129.02 (4) F.S.	REV: Bond Proceeds EXP: Tax Collector Building
322 Energy Efficiency FPL 2015	129.02 (4) F.S.	REV: Capital Lease Proceeds EXP: Energy Efficiency (ALL) FPL 2016
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

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
		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
620 LAW ENFORCEMENT TRUST FUND	129.01 (2) F.S.	REV: Confiscated Property EXP: Sheriff
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

**ST. LUCIE COUNTY
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FUND	FL STATUTE	SOURCES AND USES
669 LAKE DRIVE MSBU	129.01 (2) F.S.	REV: Special Assessment EXP: Debt Service
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
- ✓ Human Services
- ✓ Library Services
- ✓ Transit
- ✓ Veteran Services

County Administration

- ✓ Administration
- ✓ Media Relations
- ✓ Research & Education Park
- ✓ Tourism

County Attorney

- ✓ County Attorney
- ✓ Criminal Justice

Environmental Resources

- ✓ Administration
- ✓ Environmental Education
- ✓ Land Management

Extension

Human Resources

- ✓ Human Resources
- ✓ Risk Management

Information Technology

Office of Management & Budget

- ✓ Management & Budget
- ✓ Planning & Grants Management
- ✓ Purchasing

Parks, Recreation & Facilities

- ✓ Administration
- ✓ Facilities
- ✓ Parks & Special Facilities
- ✓ Regional Parks & Stadiums
- ✓ Venues

Planning & Development Services

- ✓ Planning

Public Safety

- ✓ Emergency Management
- ✓ Marine Safety

Special Revenue Funds

Community Services

- ✓ Housing Services
- ✓ Human Services
- ✓ Library Services
- ✓ Transit

County Administration

- ✓ Tourism
- ✓ TC International Airport

County Attorney

- ✓ Criminal Justice

Environmental Resources

- ✓ Environmental Education
- ✓ Environmental Regulation
- ✓ Land Management

Extension

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
- ✓ Venues

Planning & Development Services

- ✓ Building & Code Regulation
- ✓ Planning

Public Safety

- ✓ 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

Non-Departmental

Parks, Recreation & Facilities

- ✓ Regional Parks & Stadiums

Public Works

- ✓ Engineering

Capital Projects

Community Services

- ✓ Library Services

County Administration

- ✓ Research & Education Park

Environmental Resources

- ✓ Land Management

Mosquito Control & Coastal Management Services

- ✓ Impound Division

Parks, Recreation & Facilities

- ✓ Facilities
- ✓ Parks & Special Facilities
- ✓ Regional Parks & Stadiums
- ✓ Venues

Public Works

- ✓ Engineering
- ✓ Road & Bridge
- ✓ Water Quality

Constitutional Officers (BOCC)

- ✓ Tax Collector
- ✓ Sheriff
- ✓ Supervisor of Elections

Proprietary Fund Types

Enterprise Funds

Parks, Recreation & Facilities

- ✓ Fairwinds Golf Course

Planning & Development Services

- ✓ Building & Code Regulation

Solid Waste & Recycling

Water & Sewer District

- ✓ Water & Sewer District - South Hutchinson
- ✓ Water & Sewer District - North County

Internal Service

Human Resources

- ✓ Insurance Program
- ✓ Risk Management

Agency Funds

Trust & Agency Funds

Constitutional Officers (BOCC)

- ✓ Sheriff

County Administration

- ✓ Tourism

Parks, Recreation & Facilities

- ✓ Administration

Public Works

- ✓ Engineering

Statutorily Mandated & Non-County Agencies

- ✓ Court - Other

Fund Expenditure Budget Summary Report
St. Lucie County Board of County Commissioners

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2017 Change
001 General Fund	77,146,883	123,847,024	132,898,340	9,051,316
001S General Fund Subfunds	6,789,334	6,488,163	2,687,119	-3,801,044
101 Transportation Trust Fund	9,692,430	15,217,806	14,692,261	-525,545
102 Unincorporated Services Fund	3,114,352	5,801,449	6,158,921	357,472
102001 Drainage Maintenance MSTU	2,550,021	10,745,877	11,612,139	866,262
103 Law Enforcement MSTU	3,153,536	4,429,369	4,773,046	343,677
104 Grants & Donations Fund	225,074	456,377	457,679	1,302
105 Library Special Grants Fund	127,196	132,931	236,078	103,147
107 Fine & Forfeiture Fund	60,810,034	74,844,857	70,353,938	-4,490,919
107S Fine & Forfeiture Fund Subfunds	2,801,725	5,820,151	15,288,442	9,468,291
109 Drug Abuse Fund	41,892	111,445	111,445	0
111 River Park I Fund	42,976	66,025	45,755	-20,270
112 River Park II Fund	9,913	13,803	11,286	-2,517
113 Harmony Heights 3 Fund	3,069	9,464	3,450	-6,014
114 Harmony Heights 4 Fund	7,487	24,540	24,851	311
115 Sheraton Plaza Fund	8,220	21,463	22,716	1,253
116 Sunland Gardens Fund	8,205	27,518	28,014	496
117 Sunrise Park Fund	1,885	7,249	7,383	134
118 Paradise Park Fund	11,461	23,185	25,636	2,451
119 Holiday Pines Fund	11,113	28,756	29,296	540
120 The Grove Fund	2,980	5,715	6,629	914
121 Blakely Subdivision Fund	1,150	3,387	3,682	295
122 Indian River Estates Fund	14,115	54,759	62,819	8,060
123 Queens Cove Lighting Dist#13 Fund	5,144	11,464	11,908	444
126 Southern Oak Estates Lighting	2,126	4,237	3,941	-296
127 Pine Hollow Street Lighting MSTU	6,649	9,299	9,694	395
128 Kings Hwy Industrial Park Lighting	8,255	12,482	13,325	843
129 Parks MSTU Fund	4,367,405	5,215,927	6,162,003	946,076
130 SLC Public Transit MSTU	5,767,222	9,463,328	7,553,337	-1,909,991
131 Property Cleanup SAD	10	51,000	51,000	0
136 Meadowood MSTU	30,418	40,851	39,911	-940
138 Palm Lake Gardens MSTU Fund	4,165	7,493	7,791	298
139 Palm Grove Fund	12,858	17,074	16,550	-524
140 Airport Fund	1,249,473	10,025,554	10,817,340	791,786
140001 Port Fund	1,844,744	9,041,686	7,446,414	-1,595,272
142 Port MSBU Development Fund	29,808	37,874	37,874	0
145 Mosquito Fund	4,019,978	10,088,734	10,890,042	801,308
146 Mosquito State I Fund	15,219	57	183	126
150 Impact Fee Collections	8,566	146,546	144,207	-2,339
160 Plan Maintenance RAD Fund	339,249	420,833	528,162	107,329
162 Tourism Dev-5th Cent	4,343	462,996	597,116	134,120
170 Court Facilities Fund	572,763	1,472,046	2,111,770	639,724
171 Court Facilities Fund-Court Costs	0	28,640	172,754	144,114
181 SLC Housing Finance Authority Fund	1,475	70,140	70,140	0

182 Environmental Land Acquisition Fund	100	468,864	562,766	93,902
183 Ct Administrator-19th Judicial Cir	1,023,170	2,978,395	3,053,309	74,914
184 Erosion Control Operating Fund	1,893,705	10,875,875	10,298,542	-577,333
185 Housing Assistance SHIP Program	289,410	940,112	836,563	-103,549
187 Boating Improvement Projects	92,641	1,100,620	1,079,327	-21,293
188 Bluefield Ranch Improvements	0	133,796	133,796	0
189 Florida Housing Grant	209,257	1,012,199	1,256,364	244,165
190 Sports Complex Fund	2,039,071	3,042,075	3,054,406	12,331
191 SLC Sustainability District	29,690	70,800	70,800	0
204 Communication System I&S Fund	3,307,980	0	0	0
210 Impact Fees I&S	161,852	155,971	157,247	1,276
215 Sales Tax Revenue Bonds I&S Fund	4,751,246	4,948,952	5,064,232	115,280
216 County Capital I&S	1,164,573	1,516,875	1,562,549	45,674
217 State Revenue Sharing Bonds I&S	8,796,187	0	0	0
218 Transportation I&S Fund	14,550,906	1,474,538	1,386,872	-87,666
219 Capital Impro. Rev Refunding 2014	1,146,745	2,016,718	1,392,247	-624,471
220 Cap Imp Rev Bonds, Series 2016	0	0	295,826	295,826
221 Capital Imp Rev Bonds 2015	36,090	455,093	478,243	23,150
222 Lease/Purchase FPL	0	0	1,046,661	1,046,661
223 Lease/Purchase Motorola	0	0	0	0
242 Port I&S Fund	287,675	474,300	231,949	-242,351
250 Capital Projects I&S	2,087	23,957	27,726	3,769
262 Tourism Dev 4th Cent I&S Fund	767,200	2,544,796	2,689,191	144,395
273 SHI Sp Assessment Rfd 1998 Bond	1,024,476	1,280,192	1,280,192	0
296 No Lennard Rd 1	568,567	1,523,367	1,636,576	113,209
297 No Lennard Rd 2	104,610	530,932	549,609	18,677
298 No Lennard Rd 3	30,358	131,916	136,294	4,378
310 Impact Fee Funds	4,320,741	26,657,546	31,483,634	4,826,088
316 County Capital	3,812,626	10,096,539	9,259,840	-836,699
317 County Capital-St Rev Share Bnd	665,912	2,498,778	2,882,645	383,867
318 County Capital - Transportation	5,742,848	7,922,022	5,285,427	-2,636,595
320 Jail Security Upgrade	0	0	2,342,658	2,342,658
321 Capital Imp Rev Bonds 2015	4,000	6,960,000	6,978,850	18,850
322 Energy Efficiency FPL 2016	0	0	7,890,379	7,890,379
362 Sports Complex Improv Fund	608,475	800,249	1,127,781	327,532
370 MSBU Inhouse Financing Projects	334,727	1,001,144	757,785	-243,359
382 Environmental Land Capital Fund	3,383,090	161,120	212,072	50,952
390 Treasure Cove/Ocean Harbor S Cap	872,594	961,793	777,350	-184,443
401 Sanitary Landfill Fund	17,790,892	26,896,222	27,867,817	971,595
418 Golf Course Fund	1,201,794	1,283,648	2,332,213	1,048,565
451 S. Hutchinson Utilities Fund	3,921,264	7,030,638	8,262,105	1,231,467
458 SH Util Renewal & Replacement Fund	-1,552,471	1,220,832	883,682	-337,150
471 Water & Sewer District Operations	9,173,424	7,741,330	8,298,616	557,286
478 Water & Sewer Dist Renewal & Replacement	-3,749,325	789,819	1,405,646	615,827
479 Water & Sewer Dist Capital Facilities	1,180,352	1,385,360	1,396,965	11,605
491 Building Code Fund	1,353,957	3,778,386	4,022,298	243,912
505 Health Insurance Fund	15,371,853	28,678,690	30,486,525	1,807,835
610 Tourist Development Trust Fund	1,103,707	1,592,847	1,801,986	209,139
611 Tourist Development Trust-Adv Fund	562,439	915,254	1,025,009	109,755

620 Law Enforcement Trust Fund	237,745	122,818	122,818	0
625 Law Library	0	324,575	378,044	53,469
665 SLC Art in Public Places Trust Fund	0	246,028	273,544	27,516
666 SLC Economic Development Trust Fund	56,198	56,198	71,076	14,878
668 Harmony Heights Agency	0	82,770	0	-82,770
669 Lake Drive MSBU	0	16,339	16,339	0
684 Sunland Gardens 2 Agency	0	229,502	229,502	0
685 Sunland Gardens MSBU	0	36,239	0	-36,239
686 Greenacres MSBU	0	16,438	16,438	0
687 Indian River Estates MSBU	0	608,409	608,409	0
Total	293,539,356	472,621,450	503,005,127	30,383,677

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

	GENERAL			FINE AND FORFEITURE			TRANSPORTATION TRUST		
	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	48,497,211	42,275,486	46,343,466	25,189,082	21,229,884	21,728,090	8,067,147	8,731,110	7,754,627
TAXES	59,732,331	68,292,634	72,622,840	50,856,542	53,352,962	57,317,079	2,760,000	2,760,000	3,000,000
LICENSES & PERMITS	3,811,131	3,879,800	3,988,464	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES	14,283,188	12,545,701	10,598,195	1,909,093	2,032,741	2,336,337	3,926,978	3,926,978	4,100,000
CHARGES FOR SERVICES	1,312,599	1,346,240	1,518,121	1,361,893	1,269,893	1,246,893	0	0	0
FINES AND FORFEITS	53,178	48,300	48,300	309,019	311,067	311,067	0	0	0
MISCELLANEOUS REVENUES	4,510,153	4,529,461	4,257,187	1,120,457	1,138,653	1,157,394	43,593	53,593	123,617
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	2,579,384	1,522,276	580,686	3,895,687	4,168,250	4,588,436	795,030	64,075	79,008
PROCEEDS FROM LOANS/BONDS	0	0	0	0	0	0	1,200,000	0	0
INTERNAL SERVICES & OTHER	0	0	0	0	0	0	0	0	0
LESS 5%	-3,664,352	-4,104,711	-4,371,800	-2,712,220	-2,838,442	-3,042,916	-317,950	-317,950	-364,991
TOTAL EST. REVENUE SOURCES	131,114,823	130,335,187	135,585,459	81,929,553	80,665,008	85,642,380	16,474,798	15,217,806	14,692,261
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	22,282,983	20,987,261	20,912,603	3,324,886	3,958,622	4,172,282	828,214	828,214	828,214
PUBLIC SAFETY	4,099,656	6,122,235	5,434,262	10,712,731	11,090,914	12,704,932	0	0	0
PHYSICAL ENVIRONMENT	2,219,646	2,509,113	2,400,412	0	0	0	0	0	0
TRANSPORTATION	37,942	280,000	300,000	0	0	0	11,430,600	11,408,774	10,938,974
ECONOMIC ENVIRONMENT	6,952,933	4,501,545	4,499,048	1,408,000	1,513,000	1,730,000	0	0	0
HUMAN SERV. & COURT RELATED	8,314,461	8,968,019	7,968,355	4,371,548	4,345,700	4,244,675	0	0	0
CULTURE & RECREATION	11,278,402	12,341,609	12,292,268	0	0	0	0	0	0
CAPITAL OUTLAY	480,106	789,808	2,256,491	2,025,181	2,081,833	9,868,045	2,336,868	1,467,789	1,418,629
DEBT SERVICE-PRINCIPAL	0	0	0	184,646	214,422	65,245	220,000	208,012	210,750
DEBT SERVICE-INTEREST & FEES	0	0	0	15,076	15,076	1,304	65,000	11,844	9,116
TOTAL EXPENDITURES/EXPENSES	55,666,129	56,499,590	56,063,439	22,042,068	23,219,567	32,786,483	14,880,682	13,924,633	13,405,683
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	11,062,588	3,769,202	5,141,182	917,930	911,955	1,474,933	310,144	218,155	224,639
TRANSFER TO CONST. OFFICERS	30,979,832	35,317,790	36,235,143	46,155,975	48,460,939	51,027,969	0	0	0
TOTAL EXPENDITURES & USES	97,708,549	95,586,582	97,439,764	69,115,973	72,592,461	85,289,385	15,190,826	14,142,788	13,630,322
ESTIMATED ENDING BALANCE*	33,406,274	34,748,605	38,145,695	12,813,580	8,072,547	352,995	1,283,972	1,075,018	1,061,939
TOTAL EXPENDITURES, USES	131,114,823	130,335,187	135,585,459	81,929,553	80,665,008	85,642,380	16,474,798	15,217,806	14,692,261

*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 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	5,212,940	5,675,544	6,582,879	138,380,017	121,550,349	133,903,705	225,346,397	199,462,373	216,312,767
TAXES	3,855,556	3,865,832	3,710,081	19,850,265	20,773,762	21,277,863	137,054,694	149,045,190	157,927,863
LICENSES & PERMITS	0	0	0	10,880,748	11,022,105	12,170,567	14,691,879	14,901,905	16,159,031
INTERGOVERNMENTAL REVENUES	960,874	736,737	736,737	24,120,984	31,881,817	26,576,497	45,201,117	51,123,974	44,347,766
CHARGES FOR SERVICES	0	0	0	34,229,936	38,759,815	42,341,616	36,904,428	41,375,948	45,106,630
FINES AND FORFEITS	0	0	0	732,630	732,630	730,630	1,094,827	1,091,997	1,089,997
MISCELLANEOUS REVENUES	5,000	5,000	38,238	2,982,418	3,721,137	3,653,578	8,661,621	9,447,844	9,230,014
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	0	0	0	12,559,324	8,913,359	9,938,393	19,829,425	14,667,960	15,186,523
PROCEEDS FROM LOANS/BONDS	0	0	0	0	1,300,000	7,965,379	1,200,000	1,300,000	7,965,379
INTERNAL SERVICES & OTHER	0	0	0	586,972	732,372	732,672	586,972	732,372	732,672
LESS 5%	-191,049	-194,379	-177,893	-3,020,084	-3,072,631	-3,095,915	-9,905,655	-10,528,113	-11,053,515
TOTAL EST. REVENUE SOURCES	9,843,321	10,088,734	10,890,042	241,303,210	236,314,715	256,194,985	480,665,705	472,621,450	503,005,127
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	223,779	223,779	223,779	21,400,870	20,833,747	24,640,623	48,060,732	46,831,623	50,777,501
PUBLIC SAFETY	0	0	0	4,181,489	3,006,214	4,124,505	18,993,876	20,219,363	22,263,699
PHYSICAL ENVIRONMENT	0	0	0	38,700,941	39,212,430	37,110,291	40,920,587	41,721,543	39,510,703
TRANSPORTATION	0	0	0	19,056,981	15,922,470	15,250,389	30,525,523	27,611,244	26,489,363
ECONOMIC ENVIRONMENT	0	0	0	1,948,943	2,577,589	2,966,001	10,309,876	8,592,134	9,195,049
HUMAN SERV. & COURT RELATED	3,361,845	3,792,275	3,760,956	518,047	2,457,061	2,305,783	16,565,901	19,563,055	18,279,769
CULTURE & RECREATION	0	0	0	10,727,269	6,346,717	8,441,940	22,005,671	18,688,326	20,734,208
CAPITAL OUTLAY	1,162,924	1,180,204	1,332,463	73,502,986	78,679,083	80,942,995	79,508,065	84,198,717	95,818,623
DEBT SERVICE-PRINCIPAL	0	0	0	9,398,437	9,049,166	10,108,917	9,803,083	9,471,600	10,384,912
DEBT SERVICE-INTEREST & FEES	0	0	0	6,786,978	5,196,718	5,302,280	6,867,054	5,223,638	5,312,700
TOTAL EXPENDITURES/EXPENSES	4,748,548	5,196,258	5,317,198	186,222,941	183,281,195	191,193,724	283,560,368	282,121,243	298,766,527
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	125,846	0	109,142	7,412,917	9,768,648	8,236,627	19,829,425	14,667,960	15,186,523
TRANSFER TO CONST. OFFICERS	186,947	151,093	150,783	1,346,958	790,622	843,346	78,669,712	84,720,444	88,257,241
TOTAL EXPENDITURES & USES	5,061,341	5,347,351	5,577,123	194,982,816	193,840,465	200,273,697	382,059,505	381,509,647	402,210,291
ESTIMATED ENDING BALANCE*	4,781,980	4,741,383	5,312,919	46,320,394	42,474,250	55,921,288	98,606,200	91,111,803	100,794,836
TOTAL EXPENDITURES, USES	9,843,321	10,088,734	10,890,042	241,303,210	236,314,715	256,194,985	480,665,705	472,621,450	503,005,127

*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

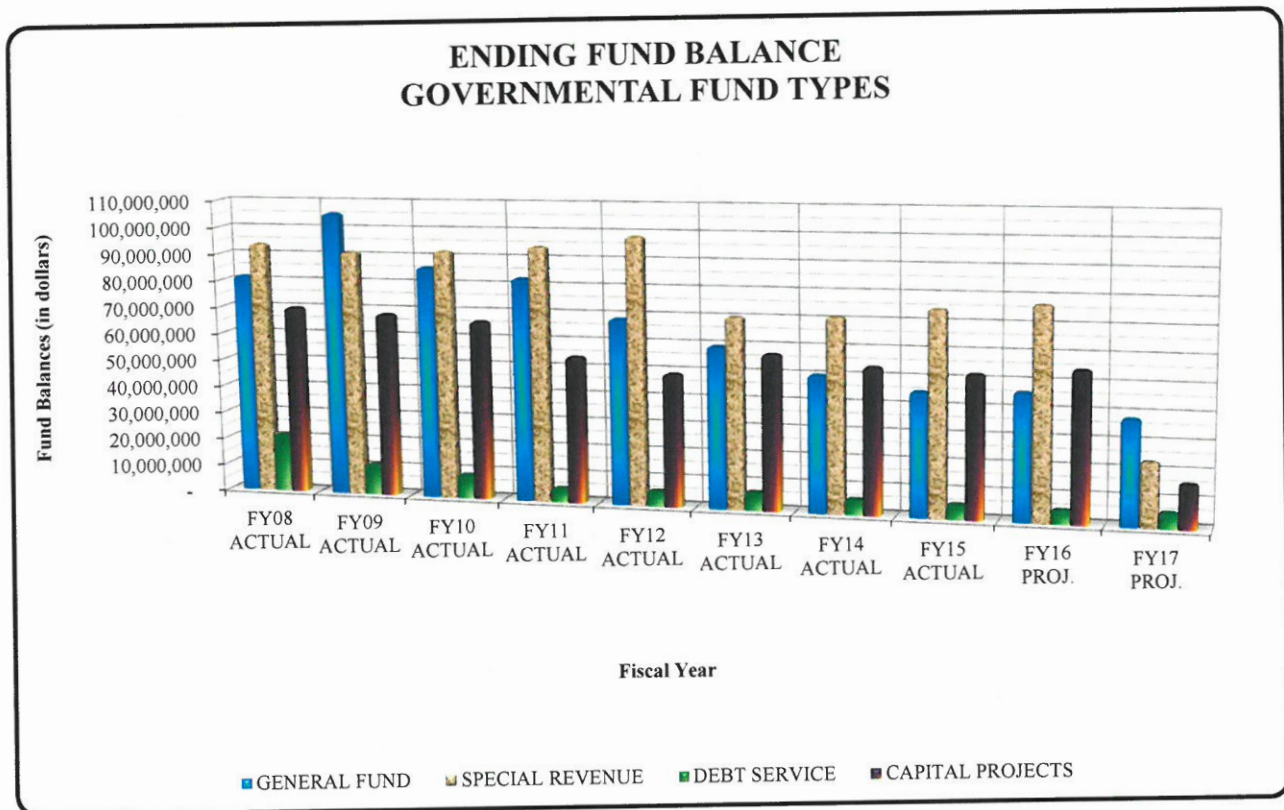
Fund balances are needed to fund operations until property tax collections begin. The amounts vary due to a mixture of liquidity, debt service reserves, and contingency reserves. Some of the larger fund balances are a result of higher reserves to pay off debt services for the Sales Tax Revenue Bonds 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) 2007 through FY 2009 and has been decreasing significantly since FY 2011. 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 2011, 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 2017, is \$38,272,965 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	FY2015	FY2016	FY2017	FY2017	9/30/2017	Change in
	Year End Actual Fund Bal	Year End Estimated Fund Bal	Revenues/ Sources	Expenses/ Uses	Year End Estimated Fund Bal	Fund Balance FY2016 to FY2017
GENERAL FUND						
GENERAL FUND	\$45,474,073	\$46,343,466	\$89,241,993	\$97,312,494	\$38,272,965	-\$8,070,501
Subtotal	\$45,474,073	\$46,343,466	\$89,241,993	\$97,312,494	\$38,272,965	-\$8,070,501
SPECIAL REVENUE FUNDS						
TRANSPORTATION TRUST FUND	\$8,990,998	\$7,699,422	\$6,992,839	\$13,630,322	\$1,061,939	-\$6,637,483
UNINCORPORATED SERVICES FUND	\$8,878,969	\$10,171,780	-\$4,012,859	\$5,188,137	\$970,784	-\$9,200,996
DRAINAGE MAINTENANCE MSTU	\$5,415,299	\$6,064,479	\$5,547,660	\$10,660,553	\$951,586	-\$5,112,893
LAW ENFORCEMENT MSTU	\$1,041,014	\$1,132,410	\$3,640,636	\$3,495,136	\$1,277,910	\$145,500
GRANTS AND DONATIONS FUND	\$274,286	\$246,978	\$210,701	\$268,285	\$189,394	-\$57,584
LIBRARY SPECIAL GRANTS FUND	\$0	\$10,574	\$225,504	\$207,000	\$29,078	\$18,504
FINE AND FORFEITURE FUND	\$21,671,728	\$21,728,090	\$63,914,290	\$82,694,243	\$2,948,137	-\$18,779,953
DRUG ABUSE FUND	\$92,163	\$63,444	\$48,001	\$52,363	\$59,082	-\$4,362
RIVER PARK I FUND	\$25,287	\$2,427	\$43,328	\$44,550	\$1,205	-\$1,222
RIVER PARK II FUND	\$4,060	\$1,075	\$10,211	\$10,380	\$906	-\$169
HARMONY HEIGHTS 3 FUND	\$6,197	\$172	\$3,278	\$3,400	\$50	-\$122
HARMONY HEIGHTS 4 FUND	\$16,561	\$16,790	\$8,061	\$8,100	\$16,751	-\$39
SHERATON PLAZA FUND	\$13,740	\$14,032	\$8,684	\$8,920	\$13,796	-\$236
SUNLAND GARDENS FUND	\$18,657	\$19,288	\$8,726	\$8,900	\$19,114	-\$174
SUNRISE PARK FUND	\$5,500	\$5,436	\$1,947	\$2,100	\$5,283	-\$153
PARADISE PARK	\$11,557	\$12,146	\$13,490	\$13,600	\$12,036	-\$110
HOLIDAY PINES FUND	\$17,968	\$17,706	\$11,590	\$12,400	\$16,896	-\$810
THE GROVE FUND	\$2,013	\$2,734	\$3,895	\$3,375	\$3,254	\$520
BLAKELY SUBDIVISION FUND	\$1,762	\$1,879	\$1,803	\$1,395	\$2,287	\$408
INDIAN RIVER ESTATES FUND	\$47,843	\$47,144	\$15,675	\$15,500	\$47,319	\$175
QUEENS COVE LIGHTING DISTRICT	\$5,567	\$6,018	\$5,890	\$5,600	\$6,308	\$290
SOUTHERN OAK ESTATES LIGHTING	\$1,579	\$1,661	\$2,280	\$2,230	\$1,711	\$50
PINE HOLLOW STREET LIGHTING MSTU	\$2,612	\$2,567	\$7,127	\$7,375	\$2,319	-\$248
KINGS HWY IND. PARK LIGHTING	\$4,039	\$4,284	\$9,041	\$8,900	\$4,425	\$141
PARKS MSTU	\$1,592,868	1,995,727	\$4,166,276	\$5,941,380	\$220,623	-\$1,775,104
SLC PUBLIC TRANSIT MSTU	\$2,372,810	\$1,910,724	\$5,642,613	\$7,267,312	\$286,025	-\$1,624,699
PROPERTY CLEANUP SAD	\$241	\$0	\$51,000	\$49,800	\$1,200	\$1,200
MONTE CARLO LIGHTING MSTU #4	\$6,051	\$7,136	\$32,775	\$33,200	\$6,711	-\$425
PALM LAKE GARDENS MSTU FUND	\$3,341	\$3,421	\$4,370	\$4,450	\$3,341	-\$80
PALM GROVE FUND	\$3,448	\$3,679	\$12,871	\$14,350	\$2,200	-\$1,479
PORT AND AIRPORT	\$6,265,327	\$6,580,913	\$11,682,841	\$16,709,089	\$1,554,665	-\$5,026,248
PORT MSBU DEVELOPMENT FUND	\$17,310	\$20,786	\$17,088	\$30,343	\$7,531	-\$13,255
MOSQUITO CONTROL FUNDS	\$6,135,666	\$6,582,879	\$4,307,163	\$5,584,750	\$5,305,292	-\$1,277,587
MOSQUITO CONTROL STATE FUNDS	\$237	\$183	\$0	\$183	\$0	-\$183
IMPACT FEE COLLECTIONS	\$147,233	\$142,707	\$1,500	\$50,679	\$93,528	-\$49,179
RAD	\$78,796	\$153,393	\$374,769	\$369,290	\$158,872	\$5,479
TOURISM DEV - 5TH CENT	\$316,103	\$408,144	\$188,972	\$85,163	\$511,953	\$103,809
COURT FACILITIES	\$1,168,247	\$1,313,770	\$798,000	\$1,708,413	\$403,357	-\$910,413
COURT FACILITIES FUND	\$175,214	\$171,804	\$950	\$5,743	\$167,011	-\$4,793
HOUSING AUTHORITY	\$65,293	\$65,174	\$4,966	\$14,369	\$55,771	-\$9,403
ENVIRONMENTAL LANDS	\$271,068	\$328,921	\$233,845	\$375,447	\$187,319	-\$141,602
COURT ADMINISTRATOR	\$2,251,594	\$1,834,147	\$1,219,162	\$1,365,991	\$1,687,318	-\$146,829
EROSION DISTRICT	\$5,511,547	\$6,369,444	\$3,929,098	\$6,646,366	\$3,652,176	-\$2,717,268
SHIP	\$0	\$0	\$836,563	\$836,563	\$0	\$0
BOATING IMPROVEMENTS PROJECTS	\$1,048,356	\$1,011,402	\$67,925	\$509,513	\$569,814	-\$441,588
BLUEFIELD RANCH IMPROVEMENTS	\$134,267	\$132,263	\$1,533	\$108	\$133,688	\$1,425
FHFC HURRICANE HOUSING REC.	\$0	\$0	\$1,256,364	\$1,256,364	\$0	\$0
SPORTS COMPLEX FUND	\$858,630	\$1,019,696	\$2,034,710	\$2,198,344	\$856,062	-\$163,634
SLC SUSTAINABILITY DISTRICT	\$0	\$0	\$70,800	\$61,700	\$9,100	\$9,100
Subtotal	\$74,973,046	\$77,328,849	\$113,657,952	\$167,471,674	\$23,515,127	-\$53,813,722

Estimated Changes in Fund Balance

Fund Name	FY2015	FY2016	FY2017 Revenues/ Sources	FY2017 Expenses/ Uses	9/30/2017	Change in Fund Balance FY2016 to FY2017
	Year End Actual Fund Bal	Year End Estimated Fund Bal			Year End Estimated Fund Bal	
DEBT SERVICE FUNDS						
IMPACT FEES I&S	\$9,726	\$9,726	\$147,521	\$147,521	\$9,726	\$0
5YR BUILDING BOND I & S FUND	\$341,136	\$436,516	\$4,627,716	\$4,734,471	\$329,761	-\$106,755
COUNTY CAPITAL I&S	\$363,575	\$392,230	\$1,170,319	\$1,143,449	\$419,100	\$26,870
TRANSPORTATION - I&S	\$296,426	\$207,796	\$1,179,076	\$1,265,625	\$121,247	-\$86,549
CAP IMPROV REV REFUNDING 2014	\$204,286	\$121,438	\$1,270,809	\$1,285,437	\$106,810	-\$14,628
CAP IMP REV BONDS 2016	\$0	\$0	\$295,826	\$273,070	\$22,756	\$22,756
CAP IMP REV BONDS 2015	\$0	\$0	\$478,243	\$456,457	\$21,786	\$21,786
LEASE/PURCHASE FPL	\$0	\$0	\$1,046,661	\$1,046,661	\$0	\$0
PORT I&S FUND	\$233,715	\$228,829	\$3,120	\$28,495	\$203,454	-\$25,375
CAPITAL PROJECTS I&S	\$26,171	\$26,281	\$1,445	\$762	\$26,964	\$683
TOURISM DVE 4TH CENT I & S FUND	\$1,619,198	\$1,497,293	\$1,191,898	\$962,297	\$1,726,894	\$229,601
SHI SPECIAL ASSESSMENT BOND	\$991,072	\$615,425	\$664,767	\$159,980	\$1,120,212	\$504,787
NORTH LENNARD RD MSBU 1	\$1,077,060	\$1,176,550	\$460,026	\$473,930	\$1,162,646	-\$13,904
NORTH LENNARD RD MSBU 2	\$374,832	\$401,204	\$148,405	\$92,275	\$457,334	\$56,130
NORTH LENNARD RD MSBU 3	\$101,276	\$108,184	\$28,110	\$25,490	\$110,804	\$2,620
Subtotal	\$5,638,473	\$5,221,472	\$12,713,942	\$12,095,920	\$5,839,494	\$618,022
CAPITAL PROJECTS FUNDS						
IMPACT FEE FUNDS	\$26,243,542	\$28,456,110	\$3,027,524	\$22,751,627	\$8,732,007	-\$19,724,103
COUNTY & TRANSP. CAPITAL	\$7,388,473	\$6,423,099	\$2,836,741	\$7,119,256	\$2,140,584	-\$4,282,515
CTY CAPITAL - ST REV SHARING BOND	\$2,850,284	\$2,868,395	\$14,250	\$1,413,888	\$1,468,757	-\$1,399,638
CTY CAPITAL - TRANSPORTATION	\$6,689,693	\$5,256,927	\$28,500	\$3,288,173	\$1,997,254	-\$3,259,673
JAIL SECURITY UPGRADE	\$0	\$2,342,658	\$0	\$2,218,128	\$124,530	-\$2,218,128
CAPITAL IMP REV BONDS 2015	\$7,040,494	\$6,978,850	\$0	\$6,706,833	\$272,017	-\$6,706,833
ENERGY EFFICIENCY FPL 2016	\$0	\$0	\$7,890,379	\$7,890,379	\$0	\$0
SPORTS COMPLEX IMPROV FUND	\$283,726	\$926,831	\$200,950	\$509,960	\$617,821	-\$309,010
MSBU IN-HOUSE FINANCING PROJECTS	\$504,265	\$525,140	\$232,645	\$209,581	\$548,204	\$23,064
ENVIRONMENTAL LAND CAPITAL	\$202,421	\$209,222	\$2,850	\$11,787	\$200,285	-\$8,937
MSBU INTERIM FINANCING PROJECTS	\$984,077	\$748,500	\$28,850	\$773,733	\$3,617	-\$744,883
Subtotal	\$52,186,975	\$54,735,732	\$14,262,689	\$52,893,345	\$16,105,076	-\$38,630,656
Total	\$178,272,567	\$183,629,519	\$229,876,576	\$329,773,433	\$83,732,662	-\$99,896,857

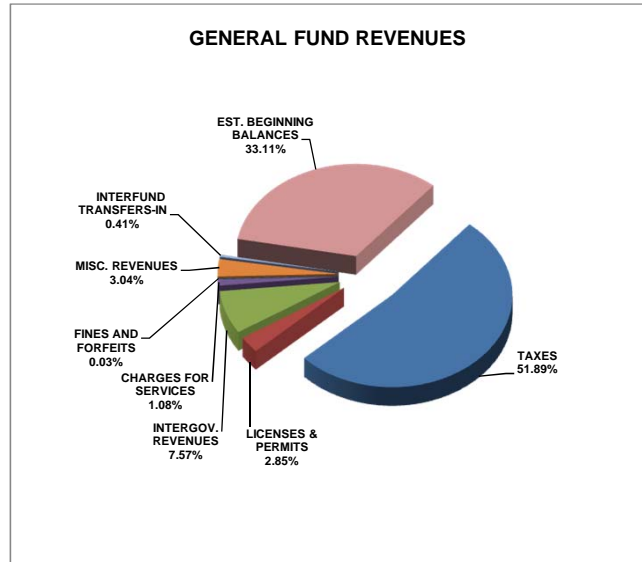
Fund Balance is a term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. The following is an explanation of the major changes in the County's fund balance:

1. Decrease in the General Fund due to utilizing fund balance forward to fund a significant portion of the FY17 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 9/30/2016 Year End Fund Balance will be higher than what's projected.
5. The 9/30/17 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.

GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

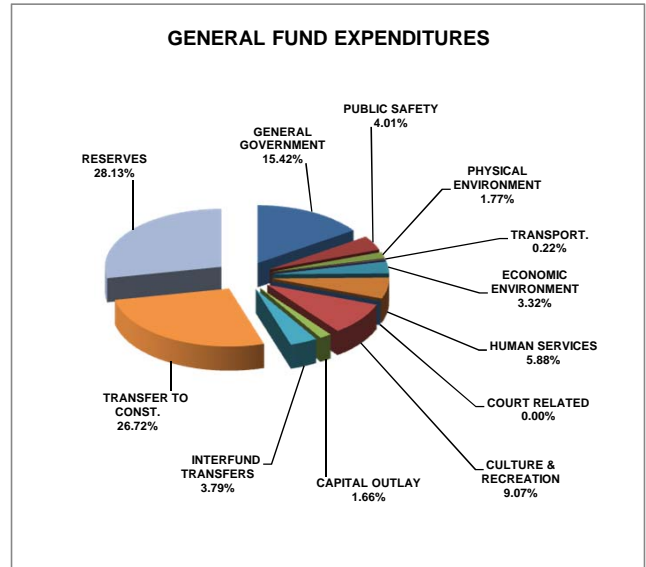
GENERAL FUND - REVENUES BY SOURCE

TAXES	\$	72,622,840
LICENSES & PERMITS	\$	3,988,464
INTERGOV. REVENUES	\$	10,598,195
CHARGES FOR SERVICES	\$	1,518,121
FINES AND FORFEITS	\$	48,300
MISC. REVENUES	\$	4,257,187
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	580,686
PROCEEDS FROM LOANS/BONDS	\$	-
INTERNAL SERVICES	\$	-
LESS 5%	\$	(4,371,800)
EST. BEGINNING BALANCES	\$	46,343,466
TOTAL	\$	135,585,459



GENERAL FUND - EXPENDITURES BY FUNCTION

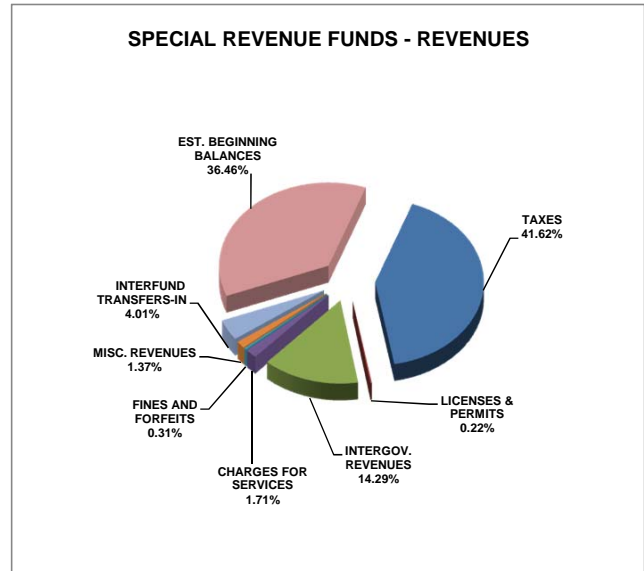
GENERAL GOVERNMENT	\$	20,912,603
PUBLIC SAFETY	\$	5,434,262
PHYSICAL ENVIRONMENT	\$	2,400,412
TRANSPORT.	\$	300,000
ECONOMIC ENVIRONMENT	\$	4,499,048
HUMAN SERVICES	\$	7,968,355
COURT RELATED	\$	-
CULTURE & RECREATION	\$	12,292,268
CAPITAL OUTLAY	\$	2,256,491
DEBT SERVICE	\$	-
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	5,141,182
TRANSFER TO CONST.	\$	36,235,143
RESERVES	\$	38,145,695
TOTAL	\$	135,585,459



SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

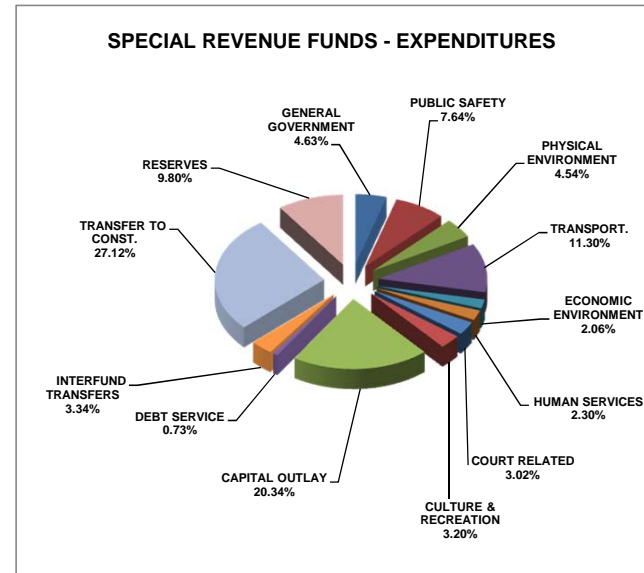
SPECIAL REVENUE FUNDS - REVENUES BY SOURCE

TAXES	\$ 81,394,923
LICENSES & PERMITS	\$ 426,037
INTERGOV. REVENUES	\$ 27,954,764
CHARGES FOR SERVICES	\$ 3,350,586
FINES AND FORFEITS	\$ 613,888
MISC. REVENUES	\$ 2,677,652
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$ 7,846,082
PROCEEDS FROM LOANS/BONDS	\$ 50,000
INTERNAL SERVICES	\$ -
LESS 5%	\$ (4,646,182)
EST. BEGINNING BALANCES	\$ 71,319,051
TOTAL	\$ 190,986,801



SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION

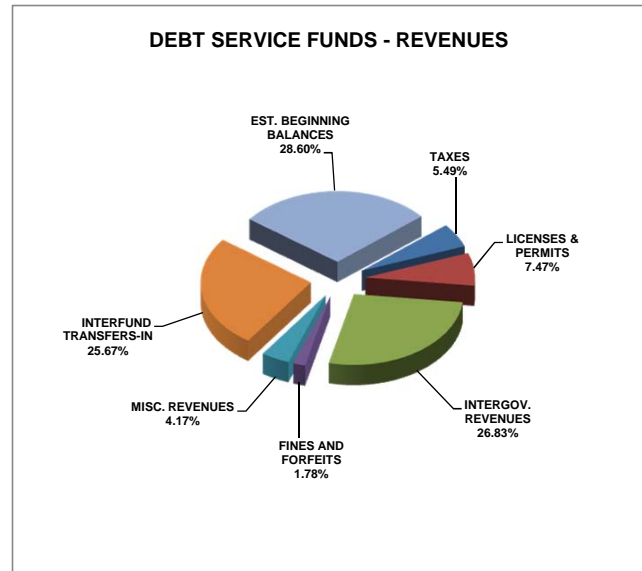
GENERAL GOVERNMENT	\$ 8,840,857
PUBLIC SAFETY	\$ 14,594,933
PHYSICAL ENVIRONMENT	\$ 8,663,094
TRANSPORT.	\$ 21,573,291
ECONOMIC ENVIRONMENT	\$ 3,927,927
HUMAN SERVICES	\$ 4,398,520
COURT RELATED	\$ 5,760,156
CULTURE & RECREATION	\$ 6,106,590
CAPITAL OUTLAY	\$ 38,851,316
DEBT SERVICE	\$ 1,394,865
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$ 6,378,815
TRANSFER TO CONST.	\$ 51,789,010
RESERVES	\$ 18,707,427
TOTAL	\$ 190,986,801



DEBT SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

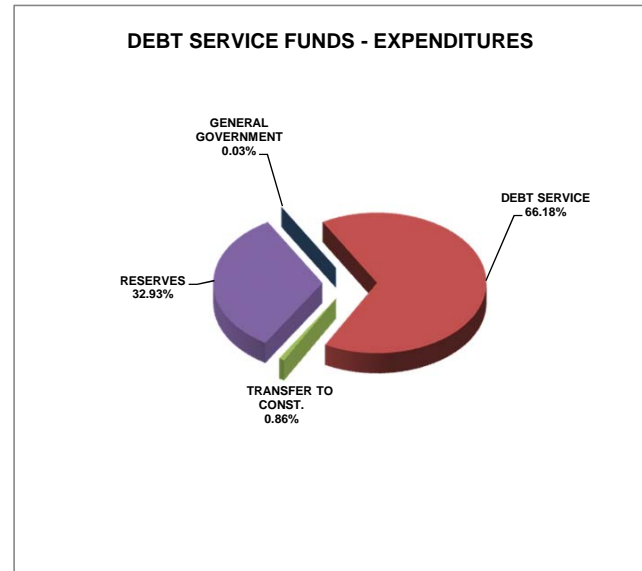
DEBT SERVICE FUNDS - REVENUES BY SOURCE

TAXES	\$	1,002,000
LICENSES & PERMITS	\$	1,363,668
INTERGOV. REVENUES	\$	4,899,807
CHARGES FOR SERVICES	\$	-
FINES AND FORFEITS	\$	324,809
MISC. REVENUES	\$	760,739
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	4,687,356
PROCEEDS FROM LOANS/BONDS	\$	-
INTERNAL SERVICES	\$	-
LESS 5%	\$	(324,437)
EST. BEGINNING BALANCES	\$	5,221,472
TOTAL	\$	17,935,414



DEBT SERVICE FUNDS - EXPENDITURES BY FUNCTION

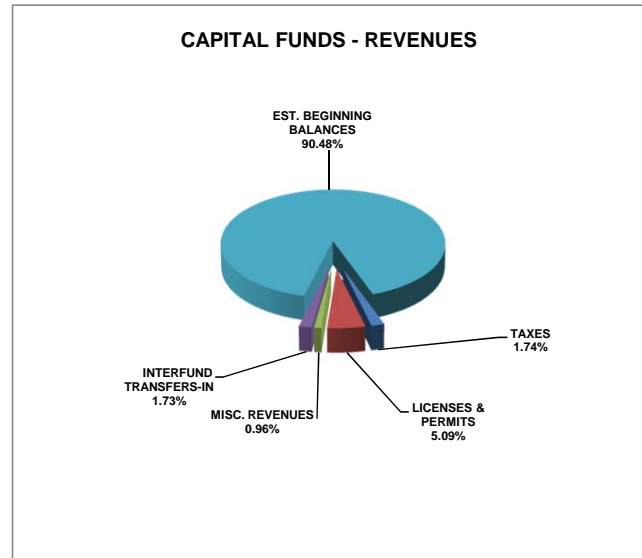
GENERAL GOVERNMENT	\$	5,248
PUBLIC SAFETY	\$	-
PHYSICAL ENVIRONMENT	\$	-
TRANSPORT.	\$	-
ECONOMIC ENVIRONMENT	\$	-
HUMAN SERVICES	\$	-
COURT RELATED	\$	-
CULTURE & RECREATION	\$	-
CAPITAL OUTLAY	\$	-
DEBT SERVICE	\$	11,738,007
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	200,000
TRANSFER TO CONST.	\$	152,665
RESERVES	\$	5,839,494
TOTAL	\$	17,935,414



CAPITAL FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

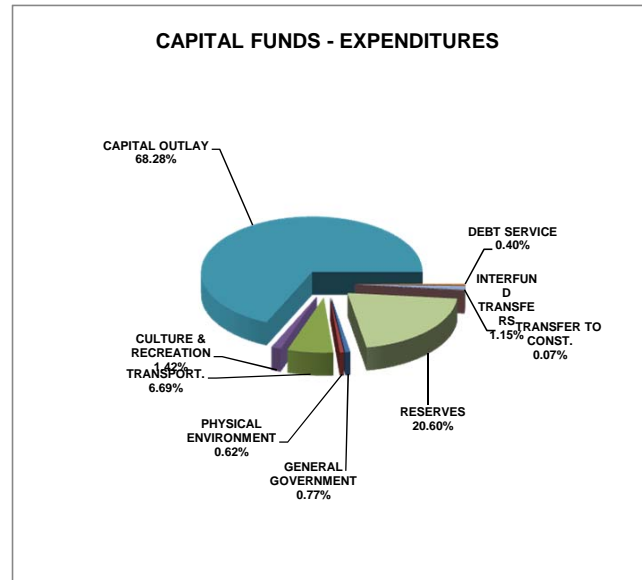
CAPITAL FUNDS - REVENUES BY SOURCE

TAXES	\$	1,050,000
LICENSES & PERMITS	\$	3,072,514
INTERGOV. REVENUES	\$	895,000
CHARGES FOR SERVICES	\$	-
FINES AND FORFEITS	\$	-
MISC. REVENUES	\$	582,033
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	1,045,241
PROCEEDS FROM LOANS/BONDS	\$	7,890,379
INTERNAL SERVICES	\$	-
LESS 5%	\$	(164,294)
EST. BEGINNING BALANCES	\$	54,627,548
TOTAL	\$	68,998,421



CAPITAL FUNDS - EXPENDITURES BY FUNCTION

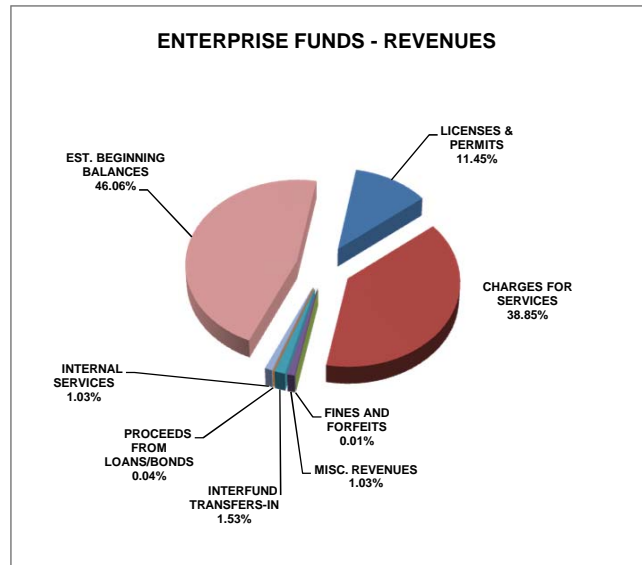
GENERAL GOVERNMENT	\$	533,035
PUBLIC SAFETY	\$	-
PHYSICAL ENVIRONMENT	\$	427,339
TRANSPORT.	\$	4,616,072
ECONOMIC ENVIRONMENT	\$	-
HUMAN SERVICES	\$	-
COURT RELATED	\$	-
CULTURE & RECREATION	\$	981,170
CAPITAL OUTLAY	\$	47,114,476
DEBT SERVICE	\$	275,640
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	794,022
TRANSFER TO CONST.	\$	45,413
RESERVES	\$	14,211,254
TOTAL	\$	68,998,421



ENTERPRISE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

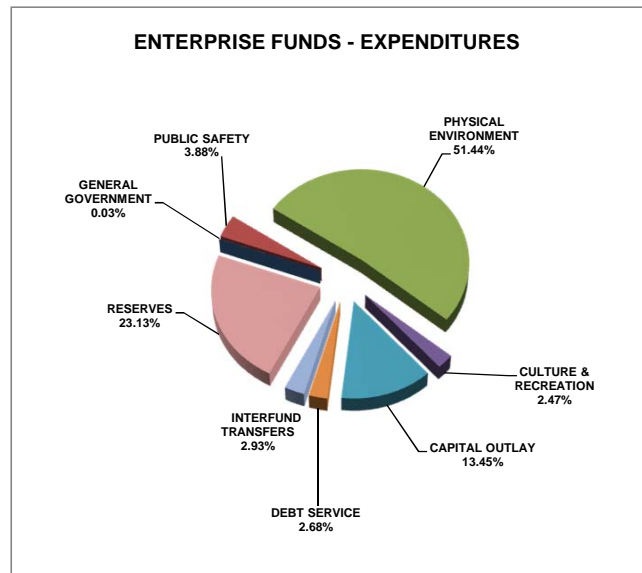
ENTERPRISE FUNDS - REVENUES BY SOURCE

TAXES	\$	-
LICENSES & PERMITS	\$	6,397,352
INTERGOV. REVENUES	\$	-
CHARGES FOR SERVICES	\$	21,697,965
FINES AND FORFEITS	\$	3,000
MISC. REVENUES	\$	572,909
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	852,030
PROCEEDS FROM LOANS/BONDS	\$	25,000
INTERNAL SERVICES	\$	577,672
LESS 5%	\$	(1,382,596)
EST. BEGINNING BALANCES	\$	25,726,010
TOTAL	\$	54,469,342



ENTERPRISE FUNDS - EXPENDITURES BY FUNCTION

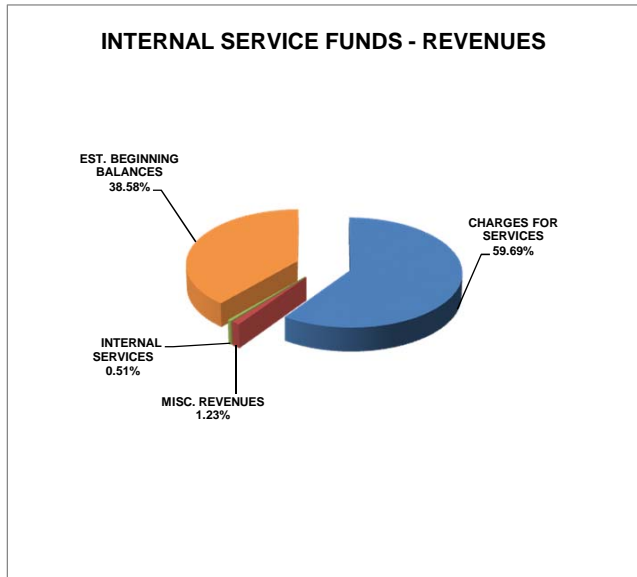
GENERAL GOVERNMENT	\$	16,620
PUBLIC SAFETY	\$	2,111,686
PHYSICAL ENVIRONMENT	\$	28,019,858
TRANSPORT.	\$	-
ECONOMIC ENVIRONMENT	\$	-
HUMAN SERVICES	\$	-
COURT RELATED	\$	-
CULTURE & RECREATION	\$	1,344,133
CAPITAL OUTLAY	\$	7,324,356
DEBT SERVICE	\$	1,461,250
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	1,595,117
TRANSFER TO CONST.	\$	-
RESERVES	\$	12,596,322
TOTAL	\$	54,469,342



INTERNAL SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

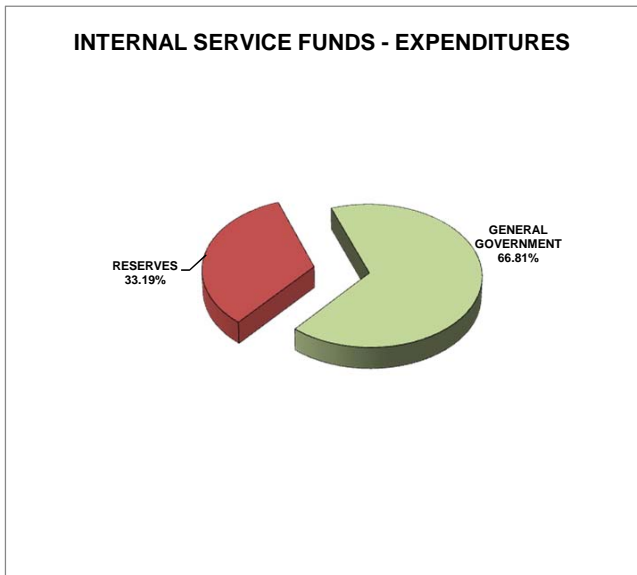
INTERNAL SERVICE FUNDS - REVENUES BY SOURCE

TAXES	\$	-
LICENSES & PERMITS	\$	-
INTERGOV. REVENUES	\$	-
CHARGES FOR SERVICES	\$	18,204,458
FINES AND FORFEITS	\$	-
MISC. REVENUES	\$	375,144
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	-
PROCEEDS FROM LOANS/BONDS	\$	-
INTERNAL SERVICES	\$	155,000
LESS 5%	\$	(14,000)
EST. BEGINNING BALANCES	\$	11,765,923
TOTAL	\$	30,486,525



INTERNAL SERVICE FUNDS - EXPENDITURES BY FUNCTION

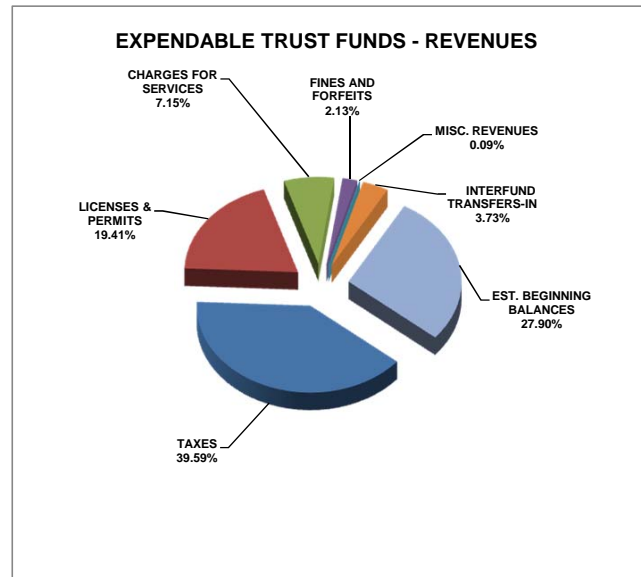
GENERAL GOVERNMENT	\$	20,351,072
PUBLIC SAFETY	\$	-
PHYSICAL ENVIRONMENT	\$	-
TRANSPORT.	\$	-
ECONOMIC ENVIRONMENT	\$	-
HUMAN SERVICES	\$	-
COURT RELATED	\$	-
CULTURE & RECREATION	\$	-
CAPITAL OUTLAY	\$	24,678
DEBT SERVICE	\$	-
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	-
TRANSFER TO CONST.	\$	-
RESERVES	\$	10,110,775
TOTAL	\$	30,486,525



EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE

TAXES	\$ 1,858,100
LICENSES & PERMITS	\$ 910,996
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	\$ -
INTERNAL SERVICES	\$ -
LESS 5%	\$ (150,206)
EST. BEGINNING BALANCES	\$ 1,309,297
TOTAL	\$ 4,543,165



EXPENDABLE TRUST FUNDS - EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	\$ 118,066
PUBLIC SAFETY	\$ 122,818
PHYSICAL ENVIRONMENT	\$ -
TRANSPORT.	\$ -
ECONOMIC ENVIRONMENT	\$ 768,074
HUMAN SERVICES	\$ -
CULTURE & RECREATION	\$ 152,738
CAPITAL OUTLAY	\$ 10,047
CAPITAL OUTLAY	\$ 247,306
DEBT SERVICE	\$ 827,850
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$ 1,077,387
TRANSFER TO CONST.	\$ 35,010
RESERVES	\$ 1,183,869
TOTAL	\$ 4,543,165

