

**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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FUND	FL STATUTE	SOURCES AND USES
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

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FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
		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
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
625 LAW LIBRARY	129.01 (2) F.S.	REV: Law Library Fees EXP: Law Library Operations and books

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FUND	FL STATUTE	SOURCES AND USES
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

- √ Veterans Program
- √ Community Services
- √ Housing
- √ Library

County Administration

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

County Attorney

- √ County Attorney
- √ Criminal Justice

Environmental Resources

- √ Cooperative Extension
- √ Environmental Education
- √ Land Management

Human Resources & Support Services

- √ Human Resources

Office of Management & Budget

- √ Management & Budget
- √ Purchasing

Parks, Recreation & Facilities

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

Planning & Development Services

- √ Planning

Public Safety & Communications

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

Public Works

- √ Soil & Water

Special Revenue Funds

Community Services

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

County Administration

- √ Research & Education Park

County Attorney

- √ Criminal Justice

Environmental Resources

- √ Cooperative Extension
- √ Environmental Regulation
- √ Land Management

Mosquito Control & Coastal Management Services

- √ Coastal Management Services
- √ Mosquito Control
- √ 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

- √ Parks & Special Facilities
- √ Tourism & Venues

Public Works

- √ Engineering

Capital Projects

County Administration

- √ Research & Education Park

Environmental Resources

- √ Environmental Education
- √ Land Management

Community Services

- √ Library Services

Parks, Recreation & Facilities

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

Public Works

- √ Engineering
- √ Water Quality

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 Services

- √ Insurance Program
- √ Risk Management

Proprietary Fund Types

Agency Funds

Trust & Agency Funds

Parks, Recreation & Facilities

- √ Administration
- √ Tourism & Venues

County Administration

- √ Business & Concurrency

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

Fund	Fund Name	FY 11 Amended	FY 12 Amended	FY 13 Amended	FY 14 Adopted	FY 14 Change	% Chg
001	General Fund	176,730,176	159,649,813	145,292,105	122,040,797	-23,251,308	-16.0%
101	Transportation Trust Fund	60,420,911	44,953,356	44,308,702	36,941,095	-7,367,607	-16.6%
102	Unincorporated Services Fund (Com	6,293,964	4,992,126	5,147,527	5,120,608	-26,919	-0.5%
102001	Drainage Maintenance MSTU (SLC S	11,154,032	15,164,996	14,908,281	13,298,622	-1,609,659	-10.8%
103	County Law Enforcement MSTU	3,154,837	3,106,214	3,211,356	3,423,608	212,252	6.6%
104	Grants & Donations Fund	589,153	647,401	616,754	618,670	1,916	0.3%
105	Library Special Grants Fund	158,300	160,239	174,396	132,442	-41,954	-24.1%
107	Fine & Forfeiture Fund (Jail, Law Enf	75,877,969	76,600,286	81,425,087	85,834,740	4,409,653	5.4%
109	Drug Abuse Fund	54,517	62,949	74,645	85,465	10,820	14.5%
111	River Park I Fund	49,270	62,599	89,824	75,461	-14,363	-16.0%
112	River Park II Fund	9,865	13,000	13,726	16,155	2,429	17.7%
113	Harmony Heights 3 Fund	4,903	8,544	9,677	11,624	1,947	20.1%
114	Harmony Heights 4 Fund	9,468	19,167	23,293	28,047	4,754	20.4%
115	Sheraton Plaza Fund	12,103	13,569	16,234	13,646	-2,588	-15.9%
116	Sunland Gardens Fund	10,724	22,234	26,971	33,031	6,060	22.5%
117	Sunrise Park Fund	3,292	5,987	6,791	8,186	1,395	20.5%
118	Paradise Park Fund	16,387	19,209	20,449	23,137	2,688	13.1%
119	Holiday Pines Fund	15,294	26,819	32,483	38,552	6,069	18.7%
120	The Grove Fund	4,170	3,326	3,367	4,658	1,291	38.3%
121	Blakely Subdivision Fund	2,763	3,048	2,557	2,769	212	8.3%
122	Indian River Estates Fund	18,603	26,524	34,626	39,574	4,948	14.3%
123	Queens Cove Lighting Dist#13 Fund	6,950	10,728	12,450	14,584	2,134	17.1%
126	Southern Oak Estates Lighting	4,845	4,782	4,303	3,866	-437	-10.2%
127	Pine Hollow Street Lighting MSTU	7,120	7,812	8,325	9,828	1,503	18.1%
128	Kings Hwy Industrial Park Lighting	9,480	17,232	10,348	10,068	-280	-2.7%
129	County Parks MSTU Fund	10,098,242	19,779,754	8,428,993	8,706,058	277,065	3.3%
130	SLC Public Transit MSTU	19,361,754	17,582,219	12,808,136	11,985,077	-823,059	-6.4%
136	Meadowood MSTU	28,785	35,890	38,768	42,954	4,186	10.8%
138	Palm Lake Gardens MSTU Fund	5,370	7,688	7,358	8,344	986	13.4%
139	Palm Grove Fund	14,157	16,056	16,826	19,685	2,859	17.0%
140	Airport Fund	13,957,000	14,089,162	8,711,646	6,859,165	-1,852,481	-21.3%
140001	Port Fund	9,226,794	9,349,500	13,663,114	12,196,889	-1,466,225	-10.7%
142	Port MSBU Development Fund	84,644	77,437	69,939	66,934	-3,005	-4.3%
145	SLC Mosquito Control District	7,860,546	7,548,142	8,567,514	9,497,655	930,141	10.9%
146	Mosquito State I Fund	38,701	20,503	23,319	37,837	14,518	62.3%
150	Impact Fee Collections	354,279	318,269	256,260	177,329	-78,931	-30.8%
160	Plan Maintenance RAD Fund	446,098	382,996	394,814	393,416	-1,398	-0.4%
162	Tourism Dev-5th Cent	206,535	277,117	384,857	252,790	-132,067	-34.3%
170	Court Facilities Fund	2,470,464	2,817,463	2,246,477	1,889,937	-356,540	-15.9%
171	Court Facilities Fund-Court Costs	181,620	184,002	171,124	172,624	1,500	0.9%

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

Fund	Fund Name	FY 11 Amended	FY 12 Amended	FY 13 Amended	FY 14 Adopted	FY 14 Change	% Chg
181	SLC Housing Finance Authority Fund	30,570	26,377	26,151	26,151	0	0.0%
182	Environmental Land Acquisition Fund	81,969	48,637	49,509	145,922	96,413	194.7%
183	Ct Administrator-19th Judicial Cir	3,391,918	3,304,230	3,449,006	3,204,730	-244,276	-7.1%
184	SLC Erosion District E	10,232,017	13,611,153	13,544,672	8,267,854	-5,276,818	-39.0%
185	Housing Assistance SHIP Program	406,389	249,471	231,656	228,108	-3,548	-1.5%
187	Boating Improvement Projects	1,000,516	987,843	1,076,553	1,126,549	49,996	4.6%
188	Bluefield Ranch Improvements	129,085	130,517	132,911	134,411	1,500	1.1%
189	Hurricane Housing Recovery Pla	2,099,814	1,690,402	1,428,459	1,328,115	-100,344	-7.0%
190	Sports Complex Fund	2,540,764	2,761,306	2,715,349	2,602,052	-113,297	-4.2%
201	So County Regional Stadium Debt	0	0	0	0	0	n/a
204	Communication System I&S Fund	426,040	406,534	385,901	395,520	9,619	2.5%
210	Impact Fees I&S	437,285	437,894	171,094	171,457	363	0.2%
215	Sales Tax Revenue Bonds I&S Fund	7,993,961	6,949,875	68,427,012	6,166,445	-62,260,567	-91.0%
216	County Capital I&S	1,518,414	1,531,746	1,546,194	1,513,589	-32,605	-2.1%
217	State Revenue Sharing Bonds I&S	1,174,173	1,185,529	1,203,992	1,206,461	2,469	0.2%
218	Transportation I&S Fund	3,556,079	3,537,226	3,501,151	3,470,685	-30,466	-0.9%
234	Driftwood Manor I&S Fund	0	0	0	0	0	n/a
242	Port I&S Fund (SLC Port Bond)	1,008,313	675,324	613,128	553,658	-59,470	-9.7%
250	Capital Projects I&S	23,989,870	3,544,295	332,872	84,417	-248,455	-74.6%
262	Tourism Dev 4th Cent I&S Fund	6,127,210	1,290,771	1,878,038	1,912,250	34,212	1.8%
273	SHI Sp Assessment Rfd 1998 Bond	1,907,801	1,909,090	1,916,603	1,019,755	-896,848	-46.8%
282	Environmental Land I&S Fund	1,648,829	124,817	2,367	0	-2,367	-100.0%
295	River Branch I&S Fund	48,300	48,832	52,404	53,617	1,213	2.3%
296	No Lennard Rd 1	2,499,831	2,635,273	1,699,548	672,573	-1,026,975	-60.4%
297	No Lennard Rd 2	441,732	432,105	389,170	156,835	-232,335	-59.7%
298	No Lennard Rd 1	209,449	216,286	132,434	83,515	-48,919	-36.9%
301	So. County Regional Stadium	17,250	0	0	0	0	n/a
310	Impact Fee Funds	12,652,587	11,870,399	10,576,829	6,121,775	-4,455,054	-42.1%
315	County Building Fund	1,955,898	819,790	16,248	0	-16,248	-100.0%
316	County Capital	19,126,795	12,017,745	10,876,484	7,919,619	-2,956,865	-27.2%
317	County Capital-St Rev Share Bnd	4,342,384	4,031,065	4,114,931	4,088,203	-26,728	-0.6%
318	County Capital - Transportation	19,454,186	18,796,664	17,630,131	13,663,939	-3,966,192	-22.5%
330	Lakewood Park Fund	0	0	0	0	0	n/a
342	Port Development Capital Fund	0	0	0	0	0	n/a
362	Sports Complex Improv Fund	4,300,972	4,492,078	1,216,057	1,152,932	-63,125	-5.2%
370	MSBU Inhouse Financing Projects	779,847	820,436	839,835	869,503	29,668	3.5%
382	Environmental Land Capital Fund	4,692,139	4,680,226	4,684,531	4,710,318	25,787	0.6%
390	MSBU Capital	11,463,184	5,229,116	5,523,000	1,383,433	-4,139,567	-75.0%
396	Lennard Road 1 - Roadway Capital	3,457,669	1,250,187	619,238	0	-619,238	-100.0%
397	Lennard Road 2 - Water Capital	715,796	296,274	217,125	0	-217,125	-100.0%

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

Fund	Fund Name	FY 11 Amended	FY 12 Amended	FY 13 Amended	FY 14 Adopted	FY 14 Change	% Chg
398	Lennard Road 3 - Sewer Capital	168,965	89,521	67,774	0	-67,774	-100.0%
401	Sanitary Landfill Fund	31,643,240	24,826,608	32,952,519	31,967,038	-985,481	-3.0%
418	Golf Course Fund	1,443,323	1,300,129	1,243,861	1,218,565	-25,296	-2.0%
451	S. Hutchinson Utilities Fund	4,771,157	5,326,681	6,110,674	6,179,214	68,540	1.1%
458	SH Util-Renewal & Replacement	449,453	894,848	462,436	641,959	179,523	38.8%
461	Sports Complex Fund	0	0	0	0	0	n/a
471	No County Utility District-Operatin	5,981,290	6,407,853	7,624,777	19,088,953	11,464,176	150.4%
478	No Cty Util Dist-Renewal & Replace	404,580	755,074	874,077	883,877	9,800	1.1%
479	No Cty Util Dist-Capital Facilities	2,163,909	3,907,118	1,181,289	2,924,795	1,743,506	147.6%
491	Building Code Fund	2,387,898	2,440,508	2,855,484	2,931,793	76,309	2.7%
505	Insurance & Loss Fund	37,275,370	46,569,661	40,936,980	33,727,689	-7,209,291	-17.6%
610	Tourist Development Trust Fund	778,311	1,041,683	1,219,041	1,072,902	-146,139	-12.0%
611	Tourist Development Trust-Adv Fund	520,057	670,300	822,303	731,388	-90,915	-11.1%
620	Law Enforcement Trust Fund	605,780	429,320	221,005	221,004	-1	0.0%
625	Law Library	596,415	694,417	690,936	305,086	-385,850	-55.8%
665	SLC Art in Public Places Trust Fund	564,212	7,431	7,565	5,565	-2,000	-26.4%
666	SLC Economic Dev Trust Fund	157,437	136,930	100,832	58,932	-41,900	-41.6%
668	Harmony Heights Agency	0	0	0	82,770	82,770	n/a
669	Lake Drive MSBU	13,171	65,741	15,201	16,339	1,138	7.5%
681	King Orange 2	34,455	35,265	11,009	11,009	0	0.0%
682	Skylark 2	23,447	24,051	7,705	7,705	0	0.0%
683	Revels Lane 1	42,241	42,938	13,424	13,424	0	0.0%
684	Sunland Gardens 2 Agency	0	0	1,582,534	229,502	-1,353,032	-85.5%
685	Sunland Gardens MSBU	347,945	182,055	39,769	36,239	-3,530	-8.9%
686	Greenacres MSBU	75,060	84,388	17,973	16,438	-1,535	-8.5%
687	Indian River Estates MSBU	874,720	543,852	608,409	608,409	0	0.0%
688	Briargate MSBU	6,409	0	0	0	0	n/a
689	Rouse Road MSBU	40,856	36,445	15,492	0	-15,492	-100.0%
690	Treasure Cove/Ocean Harbor S MSB	132,615	137,381	140,973	0	-140,973	-100.0%
691	North A1A MSBU	6,767	0	0	0	0	n/a
694	Raintree Forest MSBU	8,127	0	0	0	0	n/a
Grand Total		646,330,331	586,777,869	612,308,047	497,550,913	-114,757,134	-18.7%

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

	GENERAL			FINE AND FORFEITURE			TRANSPORTATION		
	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	79,088,525	66,526,596	54,195,628	11,130,615	14,854,190	20,497,221	35,180,497	34,596,978	30,092,782
TAXES	42,245,094	41,517,049	44,634,152	57,345,694	56,356,589	59,382,417	4,057,000	2,888,402	2,600,000
LICENSES & PERMITS	2,340,243	2,340,243	4,034,205				1,742,644	1,454,068	404,068
INTERGOVERNMENTAL REVENUES	21,104,819	22,314,825	13,344,109	1,611,319	1,669,090	2,477,525	5,997,850	4,916,673	4,086,000
CHARGES FOR SERVICES	1,152,943	1,126,902	1,391,392	1,292,527	1,207,527	1,207,527			
FINES AND FORFEITS	51,000	39,000	36,500	276,518	296,518	296,518			
MISCELLANEOUS REVENUES	4,680,556	4,318,161	4,656,591	1,229,572	1,137,137	1,304,289	31,735	98,735	98,735
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	1,145,742	1,236,769	2,760,288	3,753,909	3,692,149	3,825,876			
PROCEEDS FROM LOANS/BONDS									
INTERNAL SERVICES & OTHER									
LESS 5%	-2,793,809	-2,757,407	-3,012,068	-3,216,263	-3,168,908	-3,156,633	-575,340	-408,123	-340,490
TOTAL EST. REVENUE SOURCES	149,015,113	136,662,138	122,040,797	73,423,891	76,044,292	85,834,740	46,434,386	43,546,733	36,941,095
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	27,751,292	24,455,161	19,559,496	2,822,275	2,691,045	2,574,039	1,238,510	828,214	828,214
PUBLIC SAFETY	4,681,926	4,670,747	3,937,697	11,705,725	11,119,995	9,069,800			
PHYSICAL ENVIRONMENT	2,003,876	1,982,682	1,908,108						
TRANSPORTATION	1,039,215	1,008,999	966,690				9,145,046	9,278,991	11,653,543
ECONOMIC ENVIRONMENT	4,583,551	13,406,062	6,341,491	1,980,000	1,700,000	1,632,000			
HUMAN SERV. & COURT RELATED	6,438,463	9,932,080	7,088,890	2,434,230	2,278,863	2,439,808			
CULTURE & RECREATION	11,020,269	11,121,208	11,049,335	2,021,235	1,984,370	1,974,710			
CAPITAL OUTLAY	8,331,063	1,697,603	639,388	307,393	15,000	15,000	24,880,894	23,027,475	18,959,281
DEBT SERVICE-PRINCIPAL	522,717	213,959	37,610	384,004	397,761	174,536	4,551	2,086	1,062
DEBT SERVICE-INTEREST & FEES	27,765	15,738	617	54,080	33,705	22,167	190	88	19
TOTAL EXPENDITURES/EXPENSES	66,400,137	68,504,239	51,529,322	21,708,942	20,220,739	17,902,060	35,269,191	33,136,854	31,442,119
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	4,908,704	4,400,352	4,260,459	1,010,120	1,165,967	2,311,709	0	0	3,253,008
TRANSFER TO CONST. OFFICERS	30,631,467	31,881,116	30,487,383	43,869,300	43,854,788	44,952,719	0	0	0
TOTAL EXPENDITURES & USES	101,940,308	104,785,707	86,277,164	66,588,362	65,241,494	65,166,488	35,269,191	33,136,854	34,695,127
ESTIMATED ENDING BALANCE*	47,074,805	31,876,431	35,763,633	6,835,529	10,802,798	20,668,252	11,165,195	10,409,879	2,245,968
TOTAL EXPENDITURES, USES	149,015,113	136,662,138	122,040,797	73,423,891	76,044,292	85,834,740	46,434,386	43,546,733	36,941,095

*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 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	4,260,193	4,334,967	2,662,040	126,319,052	130,608,090	126,796,582	255,978,882	250,920,821	234,244,253
TAXES	2,879,018	2,835,115	5,970,099	17,601,446	18,308,601	19,042,555	124,128,252	121,905,756	131,629,223
LICENSES & PERMITS				9,761,831	9,889,515	9,351,936	13,844,718	13,683,826	13,790,209
INTERGOVERNMENTAL REVENUES	53,630	111,521	1,163,859	33,803,580	33,187,550	29,713,975	62,571,198	62,199,659	50,785,468
CHARGES FOR SERVICES				40,020,935	36,199,600	33,277,884	42,466,405	38,534,029	35,876,803
FINES AND FORFEITS				889,225	757,225	787,000	1,216,743	1,092,743	1,120,018
MISCELLANEOUS REVENUES	90,000	70,000	40,000	4,948,211	4,025,080	3,065,739	10,980,074	9,649,113	9,165,354
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN				8,190,778	7,386,887	10,819,786	13,090,429	12,315,805	17,405,950
PROCEEDS FROM LOANS/BONDS				8,451,186	5,502,000	12,550,878	8,451,186	5,502,000	12,550,878
INTERNAL SERVICES & OTHER				781,000	664,200	800,820	781,000	664,200	800,820
LESS 5%	-143,951	-145,256	-300,506	-2,799,755	-3,019,368	-3,008,366	-9,529,118	-9,499,062	-9,818,063
TOTAL EST. REVENUE SOURCES	7,138,890	7,206,347	9,535,492	247,967,489	243,509,380	243,198,789	523,979,769	506,968,890	497,550,913
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	249,465	224,266	224,266	20,156,060	19,908,589	18,373,598	52,217,602	48,107,275	41,559,613
PUBLIC SAFETY				2,662,160	2,685,038	2,552,443	19,049,811	18,475,780	15,559,940
PHYSICAL ENVIRONMENT				32,444,288	32,674,788	28,869,677	34,448,164	34,657,470	30,777,785
TRANSPORTATION				28,774,145	31,595,508	22,040,911	38,958,406	41,883,498	34,661,144
ECONOMIC ENVIRONMENT				2,738,943	2,442,531	2,044,889	9,302,494	17,548,593	10,018,380
HUMAN SERV. & COURT RELATED	3,054,060	3,124,672	3,399,436	1,830,156	1,825,589	2,143,452	13,756,909	17,161,204	15,071,586
CULTURE & RECREATION				8,616,427	8,983,411	8,049,621	21,657,931	22,088,989	21,073,666
CAPITAL OUTLAY	0	52,436	999,403	74,816,642	63,750,803	61,708,688	108,335,992	88,543,317	82,321,760
DEBT SERVICE-PRINCIPAL	2,029	930	473	14,831,503	9,408,344	18,369,403	15,744,804	10,023,080	18,583,084
DEBT SERVICE-INTEREST & FEES	84	39	8	8,099,923	7,142,738	5,500,213	8,182,042	7,192,308	5,523,024
TOTAL EXPENDITURES/EXPENSES	3,305,638	3,402,343	4,623,586	194,970,247	180,417,339	169,652,895	321,654,155	305,681,514	275,149,982
OTHER FINANCING USES									
INTERFUND TRANS & OTHER			52,932	7,171,605	6,806,983	7,527,842	13,090,429	12,373,302	17,405,950
TRANSFER TO CONST. OFFICERS	130,950	130,314	134,251	1,779,989	1,716,662	1,219,777	76,411,706	77,582,880	76,794,130
TOTAL EXPENDITURES & USES	3,436,588	3,532,657	4,810,769	203,921,841	188,940,984	178,400,514	411,156,290	395,637,696	369,350,062
ESTIMATED ENDING BALANCE*	3,702,302	3,673,690	4,724,723	44,045,648	54,568,396	64,798,275	112,823,479	111,331,194	128,200,851
TOTAL EXPENDITURES, USES	7,138,890	7,206,347	9,535,492	247,967,489	243,509,380	243,198,789	523,979,769	506,968,890	497,550,913

*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

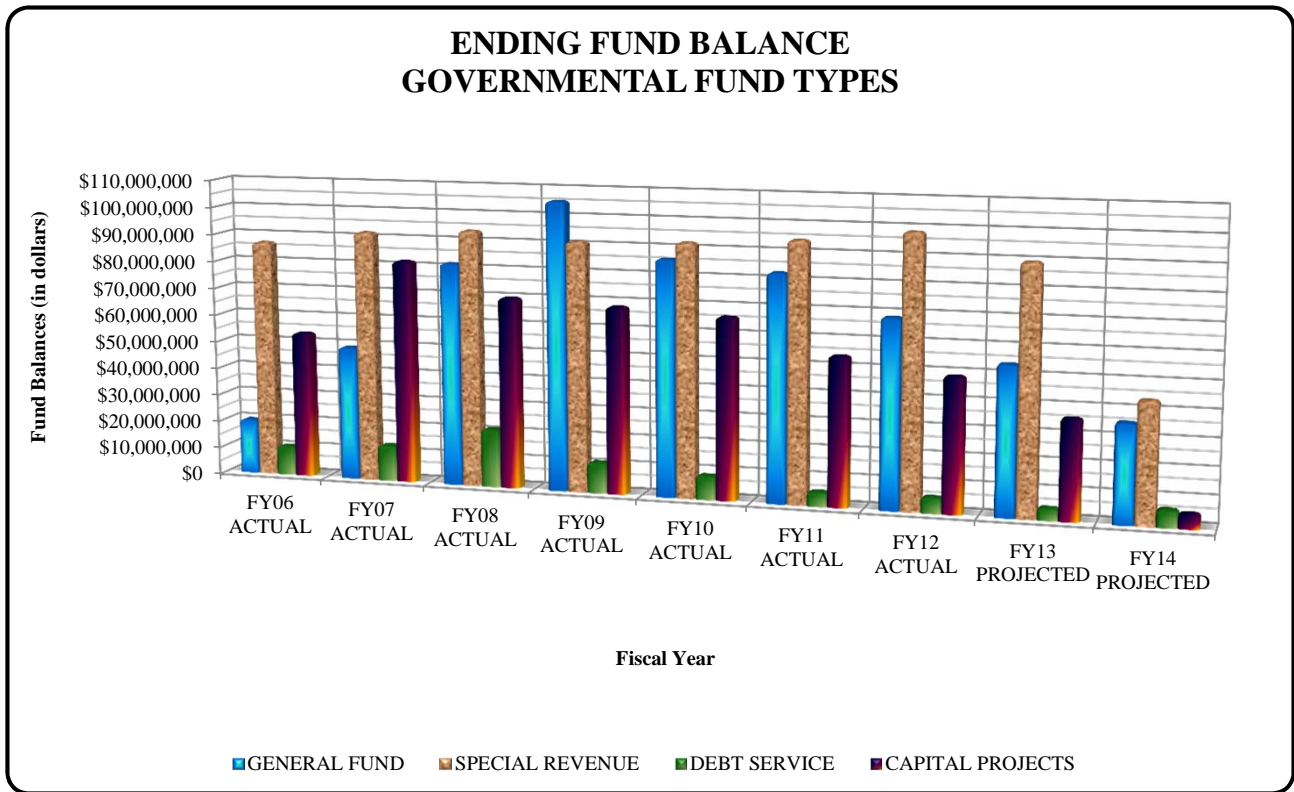
Fund balances are needed to fund operations until property tax collections begin. The amounts vary due to a mixture of liquidity, debt service reserves, and contingency reserves. Some of the larger fund balances are a result of higher reserves to pay off debt services for the Sales Tax Revenue Bonds 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 2014, is \$35,860,672 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	FY2012 Year End Actual Fund Bal	FY2013 Year End Estimated Fund Bal	FY2014 Revenues/ Sources	FY2014 Expenses/ Uses	9/30/2014 Year End Estimated Fund Bal	Change in Fund Balance FY2013 to FY2014
GENERAL FUND						
GENERAL FUND	\$68,687,408	\$54,195,628	\$67,845,169	\$86,180,125	\$35,860,672	-\$18,334,956
Subtotal	\$68,687,408	\$54,195,628	\$67,845,169	\$86,180,125	\$35,860,672	-\$18,334,956
SPECIAL REVENUE FUNDS						
TRANSPORTATION TRUST FUND	\$35,382,463	\$30,092,782	\$6,848,313	\$34,695,127	\$2,245,968	-\$27,846,814
UNINCORPORATED SERVICES FUND	\$2,071,698	\$1,939,499	\$3,181,109	\$3,651,524	\$1,469,084	-\$470,415
DRAINAGE MAINTENANCE MSTU	\$6,934,546	\$7,259,208	\$6,039,414	\$11,516,086	\$1,782,536	-\$5,476,672
LAW ENFORCEMENT MSTU	\$286,428	\$179,341	\$3,244,267	\$3,098,842	\$324,766	\$145,425
GRANTS AND DONATIONS FUND	\$392,650	\$394,566	\$224,104	\$472,701	\$145,969	-\$248,597
LIBRARY SPECIAL GRANTS FUND	\$82,372	\$50,560	\$81,882	\$112,442	\$20,000	-\$30,560
FINE AND FORFEITURE FUND	\$19,903,411	\$20,497,221	\$65,337,519	\$65,166,488	\$20,668,252	\$171,031
DRUG ABUSE FUND	\$41,371	\$47,165	\$38,300	\$42,392	\$43,073	-\$4,092
RIVER PARK I FUND	\$25,986	\$31,352	\$44,109	\$43,136	\$32,325	\$973
RIVER PARK II FUND	\$4,407	\$5,778	\$10,377	\$10,100	\$6,055	\$277
HARMONY HEIGHTS 3 FUND	\$4,101	\$6,048	\$5,576	\$3,784	\$7,840	\$1,792
HARMONY HEIGHTS 4 FUND	\$11,166	\$15,920	\$12,127	\$8,241	\$19,806	\$3,886
SHERATON PLAZA FUND	\$8,558	\$5,771	\$7,875	\$9,280	\$4,366	-\$1,405
SUNLAND GARDENS FUND	\$13,285	\$18,638	\$14,393	\$9,782	\$23,249	\$4,611
SUNRISE PARK FUND	\$3,365	\$4,760	\$3,426	\$2,300	\$5,886	\$1,126
PARADISE PARK	\$7,383	\$9,373	\$13,764	\$13,300	\$9,837	\$464
HOLIDAY PINES FUND	\$14,882	\$20,951	\$17,601	\$14,104	\$24,448	\$3,497
THE GROVE FUND	\$1,041	\$1,218	\$3,440	\$3,550	\$1,108	-\$110
BLAKELY SUBDIVISION FUND	\$1,145	\$1,317	\$1,452	\$1,403	\$1,366	\$49
INDIAN RIVER ESTATES FUND	\$21,354	\$25,862	\$13,712	\$16,301	\$23,273	-\$2,589
QUEENS COVE LIGHTING DISTRICT	\$5,326	\$7,460	\$7,124	\$5,720	\$8,864	\$1,404
SOUTHERN OAK ESTATES LIGHTING	\$2,381	\$1,565	\$2,301	\$2,275	\$1,591	\$26
PINE HOLLOW STREET LIGHTING MSTU	\$2,907	\$2,467	\$7,361	\$7,350	\$2,478	\$11
KINGS HWY IND. PARK LIGHTING	\$4,605	\$1,261	\$8,807	\$8,440	\$1,628	\$367
PARKS MSTU	\$5,128,181	4,935,405	\$3,770,653	\$6,719,066	\$1,986,992	-\$2,948,413
SLC PUBLIC TRANSIT MSTU	\$2,388,673	\$3,301,008	\$8,684,069	\$11,893,515	\$91,562	-\$3,209,446
MONTE CARLO LIGHTING MSTU #4	\$12,423	\$13,200	\$29,754	\$29,760	\$13,194	-\$6
PALM LAKE GARDENS MSTU FUND	\$3,342	\$3,661	\$4,683	\$4,600	\$3,744	\$83
PALM GROVE FUND	\$5,075	\$6,253	\$13,432	\$13,100	\$6,585	\$332
PORT AND AIRPORT	\$8,609,514	\$7,575,177	\$11,480,877	\$16,404,160	\$2,651,894	-\$4,923,283
PORT MSBU DEVELOPMENT FUND	\$42,204	\$39,199	\$27,735	\$30,344	\$36,590	-\$2,609
MOSQUITO CONTROL FUNDS	\$4,641,637	\$2,653,659	\$6,843,996	\$4,781,313	\$4,716,342	\$2,062,683
MOSQUITO CONTROL STATE FUNDS	\$4,819	\$8,381	\$29,456	\$29,456	\$8,381	\$0
IMPACT FEE COLLECTIONS	\$216,260	\$175,829	\$1,500	\$56,360	\$120,969	-\$54,860
RAD	\$25,251	\$16,853	\$376,563	\$370,368	\$23,048	\$6,195
TOURISM DEV - 5TH CENT	\$243,735	\$103,418	\$149,372	\$5,163	\$247,627	\$144,209
COURT FACILITIES	\$1,410,477	\$1,077,687	\$812,250	\$1,589,937	\$300,000	-\$777,687
COURT FACILITIES FUND	\$171,124	\$172,624	\$0	\$149,857	\$22,767	-\$149,857
HOUSING AUTHORITY	\$20,926	\$20,926	\$5,225	\$14,369	\$11,782	-\$9,144
ENVIRONMENTAL LANDS	\$49,509	\$11,509	\$134,413	\$134,413	\$11,509	\$0
COURT ADMINISTRATOR	\$2,223,971	\$2,168,517	\$1,036,213	\$1,485,013	\$1,719,717	-\$448,800
EROSION DISTRICT	\$6,506,933	\$5,021,781	\$3,246,073	\$4,261,735	\$4,006,119	-\$1,015,662
SHIP	\$0	\$0	\$228,108	\$228,108	\$0	\$0
BOATING IMPROVEMENTS PROJECTS	\$1,008,628	\$1,058,624	\$67,925	\$602,059	\$524,490	-\$534,134
BLUEFIELD RANCH IMPROVEMENTS	\$130,811	\$132,311	\$2,100	\$20,838	\$113,573	-\$18,738
FHFC HURRICANE HOUSING REC.	\$0	\$0	\$1,328,115	\$1,325,084	\$3,031	\$3,031
SPORTS COMPLEX FUND	\$583,135	\$547,464	\$2,054,588	\$2,215,370	\$386,682	-\$160,782
Subtotal	\$98,653,459	\$89,663,569	\$125,495,453	\$171,278,656	\$43,880,366	-\$45,783,203

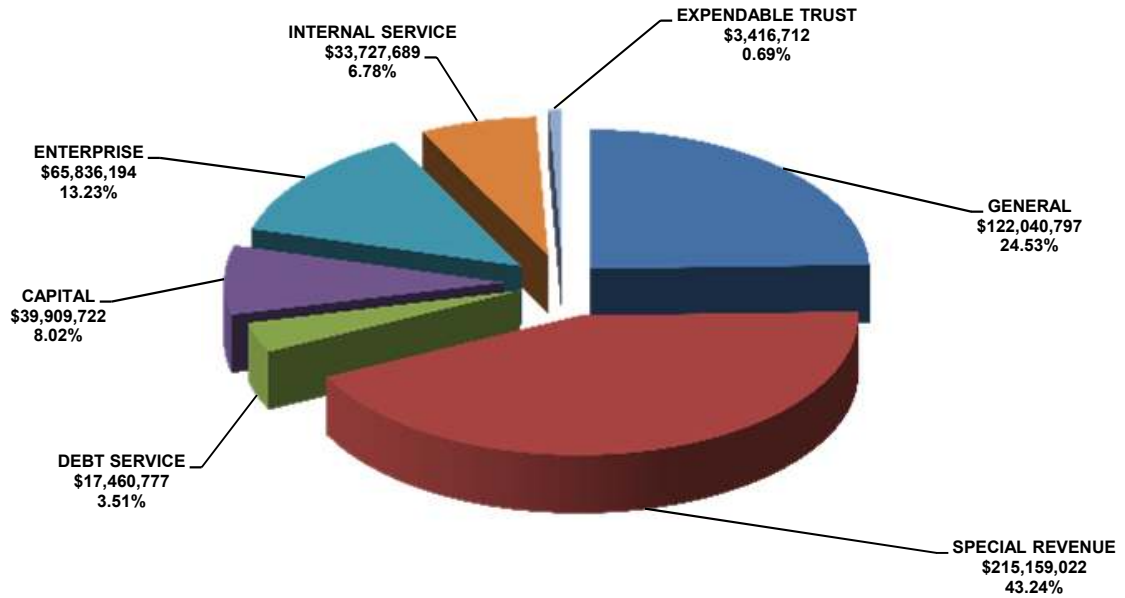
Estimated Changes in Fund Balance

Fund Name	FY2012 Year End Actual Fund Bal	FY2013 Year End Estimated Fund Bal	FY2014 Revenues/ Sources	FY2014 Expenses/ Uses	9/30/2014 Year End Estimated Fund Bal	Change in Fund Balance FY2013 to FY2014
DEBT SERVICE FUNDS						
COMMUNICATION SYSTEM I & S FUND	\$9,170	\$18,789	\$376,731	\$369,031	\$26,489	\$7,700
IMPACT FEES I&S	\$9,726	\$9,725	\$161,732	\$161,732	\$9,725	\$0
5YR BUILDING BOND I & S FUND	\$1,927,368	\$1,528,043	\$4,638,402	\$2,465,818	\$3,700,627	\$2,172,584
COUNTY CAPITAL I&S	\$358,974	\$350,020	\$1,163,569	\$1,172,484	\$341,105	-\$8,915
STATE REV SHARING BONDS I&S	\$305,292	\$307,761	\$898,700	\$950,656	\$255,805	-\$51,956
TRANSPORTATION - I&S	\$290,104	\$259,638	\$3,211,047	\$3,255,513	\$215,172	-\$44,466
PORT I&S FUND	\$399,695	\$329,169	\$224,489	\$287,274	\$266,384	-\$62,785
CAPITAL PROJECTS I&S	\$83,442	\$83,942	\$475	\$19,125	\$65,292	-\$18,650
TOURISM DVE 4TH CENT I & S FUND	\$904,134	\$896,596	\$1,015,654	\$1,476,796	\$435,454	-\$461,142
SHI SPECIAL ASSESSMENT BOND	\$1,251,485	\$354,637	\$665,118	\$240,980	\$778,775	\$424,138
ENVIRONMENTAL LAND I & S FUND	\$2,367	\$0	\$0	\$0	\$0	\$0
RIVER BRANCH I & S FUND	\$37,934	\$39,147	\$14,470	\$13,208	\$40,409	\$1,262
NORTH LENNARD RD MSBU 1	\$238,122	\$212,743	\$459,830	\$477,700	\$194,873	-\$17,870
NORTH LENNARD RD MSBU 2	\$3,487	\$62,767	\$94,068	\$92,825	\$64,010	\$1,243
NORTH LENNARD RD MSBU 3	\$11,774	\$30,599	\$52,916	\$28,155	\$55,360	\$24,761
Subtotal	<u>\$5,833,074</u>	<u>\$4,483,576</u>	<u>\$12,977,201</u>	<u>\$11,011,297</u>	<u>\$6,449,480</u>	<u>\$1,965,904</u>
CAPITAL PROJECTS FUNDS						
IMPACT FEE FUNDS	\$10,220,730	\$5,799,963	\$321,812	\$5,417,210	\$704,565	-\$5,095,398
COUNTY BUILDING BOND FUND	\$16,248	\$0	\$0	\$0	\$0	\$0
COUNTY & TRANSP. CAPITAL	\$9,811,486	\$5,569,690	\$2,349,929	\$6,716,704	\$1,202,915	-\$4,366,775
CTY CAPITAL - ST REV SHARING BOND	\$4,046,931	\$4,020,203	\$68,000	\$2,413,302	\$1,674,901	-\$2,345,302
CTY CAPITAL - TRANSPORTATION	\$17,421,131	\$13,592,689	\$71,250	\$13,272,463	\$391,476	-\$13,201,213
SPORTS COMPLEX IMPROV FUND	\$1,206,638	\$462,594	\$690,338	\$758,628	\$394,304	-\$68,290
MSBU IN-HOUSE FINANCING PROJECTS	\$780,401	\$812,784	\$56,719	\$596	\$868,907	\$56,123
ENVIRONMENTAL LAND CAPITAL	\$4,625,679	\$4,653,833	\$56,485	\$4,504,956	\$205,362	-\$4,448,471
MSBU INTERIM FINANCING PROJECTS	\$0	\$1,383,433	\$0	\$1,383,433	\$0	-\$1,383,433
LENNARD ROAD 1 ROADWAY CAPITAL	\$619,238	\$0	\$0	\$0	\$0	\$0
LENNARD ROAD 2 WATER CAPITAL	\$217,125	\$0	\$0	\$0	\$0	\$0
LENNARD ROAD 3 SEWER CAPITAL	\$67,774	\$0	\$0	\$0	\$0	\$0
Subtotal	<u>\$49,033,381</u>	<u>\$36,295,189</u>	<u>\$3,614,533</u>	<u>\$34,467,292</u>	<u>\$5,442,430</u>	<u>-\$30,852,759</u>
Total	<u>\$222,207,322</u>	<u>\$184,637,962</u>	<u>\$209,932,356</u>	<u>\$302,937,370</u>	<u>\$91,632,948</u>	<u>-\$93,005,014</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 FY14 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 9/30/2013 Year End Fund Balance will be higher than what's projected.
5. The 9/30/14 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



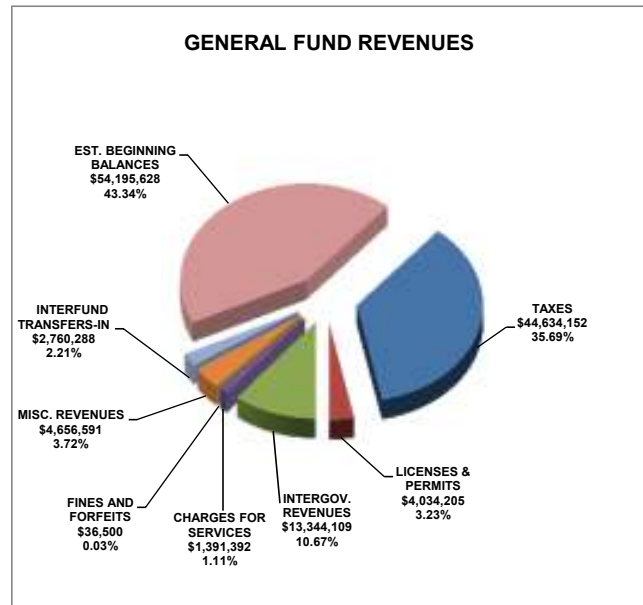
ALL FUNDS:

GENERAL	\$122,040,797
SPECIAL REVENUE	\$215,159,022
DEBT SERVICE	\$17,460,777
CAPITAL	\$39,909,722
ENTERPRISE	\$65,836,194
INTERNAL SERVICE	\$33,727,689
EXPENDABLE TRUST	\$3,416,712
TOTAL	<u><u>\$497,550,913</u></u>

GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

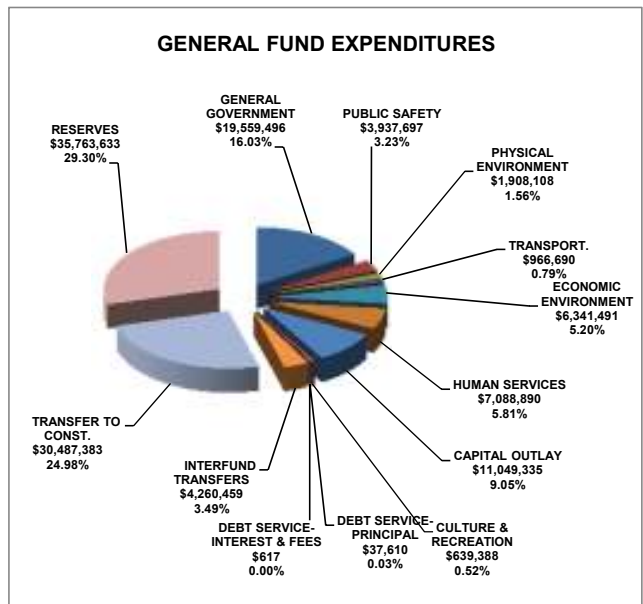
GENERAL FUND - REVENUES BY SOURCE

TAXES	\$44,634,152
LICENSES & PERMITS	\$4,034,205
INTERGOV. REVENUES	\$13,344,109
CHARGES FOR SERVICES	\$1,391,392
FINES AND FORFEITS	\$36,500
MISC. REVENUES	\$4,656,591
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$2,760,288
PROCEEDS FROM LOANS/BONDS	\$0
INTERNAL SERVICES	\$0
LESS 5%	-\$3,012,068
EST. BEGINNING BALANCES	\$54,195,628
TOTAL	\$122,040,797



GENERAL FUND - EXPENDITURES BY FUNCTION

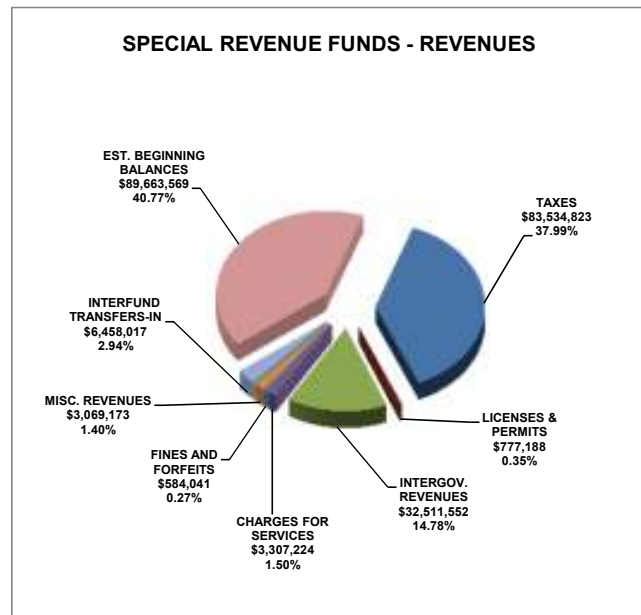
GENERAL GOVERNMENT	\$19,559,496
PUBLIC SAFETY	\$3,937,697
PHYSICAL ENVIRONMENT	\$1,908,108
TRANSPORT.	\$966,690
ECONOMIC ENVIRONMENT	\$6,341,491
HUMAN SERVICES	\$7,088,890
CAPITAL OUTLAY	\$11,049,335
CULTURE & RECREATION	\$639,388
DEBT SERVICE-PRINCIPAL	\$37,610
DEBT SERVICE-INTEREST & FEES	\$617
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$4,260,459
TRANSFER TO CONST.	\$30,487,383
RESERVES	\$35,763,633
TOTAL	\$122,040,797



SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

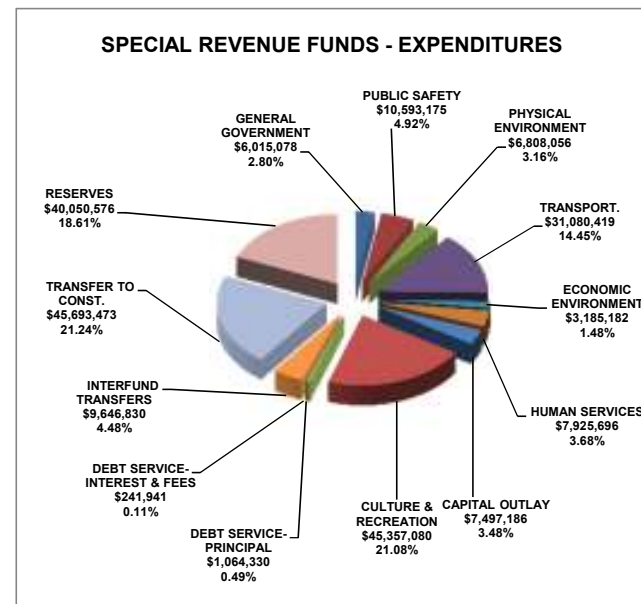
SPECIAL REVENUE FUNDS - REVENUES BY SOURCE

TAXES	\$83,534,823
LICENSES & PERMITS	\$777,188
INTERGOV. REVENUES	\$32,511,552
CHARGES FOR SERVICES	\$3,307,224
FINES AND FORFEITS	\$584,041
MISC. REVENUES	\$3,069,173
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$6,458,017
PROCEEDS FROM LOANS/BONDS	\$0
INTERNAL SERVICES	\$0
LESS 5%	-\$4,746,565
EST. BEGINNING BALANCES	\$89,663,569
TOTAL	\$215,159,022



SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION

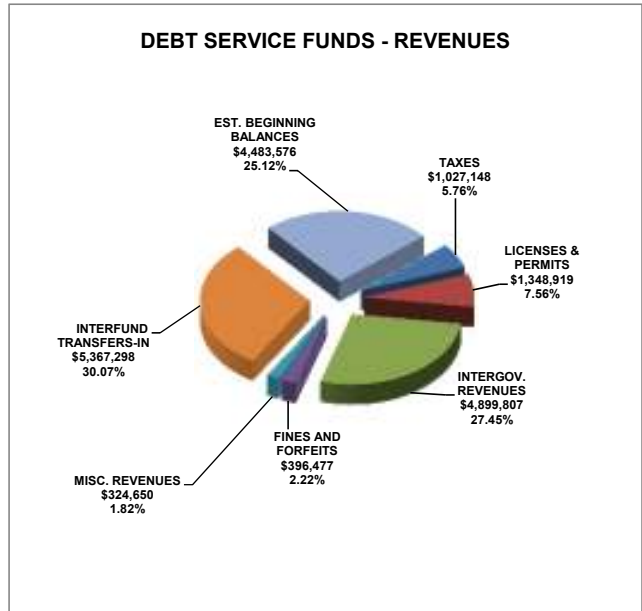
GENERAL GOVERNMENT	\$6,015,078
PUBLIC SAFETY	\$10,593,175
PHYSICAL ENVIRONMENT	\$6,808,056
TRANSPORT.	\$31,080,419
ECONOMIC ENVIRONMENT	\$3,185,182
HUMAN SERVICES	\$7,925,696
CAPITAL OUTLAY	\$7,497,186
CULTURE & RECREATION	\$45,357,080
DEBT SERVICE-PRINCIPAL	\$1,064,330
DEBT SERVICE-INTEREST & FEES	\$241,941
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$9,646,830
TRANSFER TO CONST.	\$45,693,473
RESERVES	\$40,050,576
TOTAL	\$215,159,022



DEBT SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

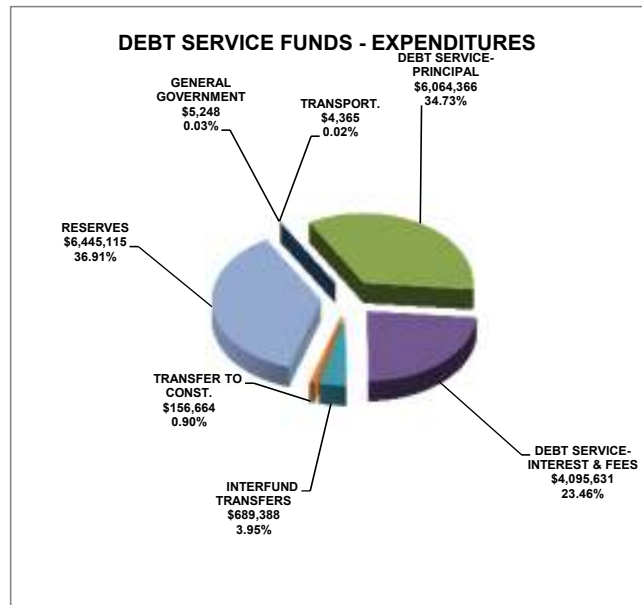
DEBT SERVICE FUNDS - REVENUES BY SOURCE

TAXES	\$1,027,148
LICENSES & PERMITS	\$1,348,919
INTERGOV. REVENUES	\$4,899,807
CHARGES FOR SERVICES	\$0
FINES AND FORFEITS	\$396,477
MISC. REVENUES	\$324,650
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$5,367,298
PROCEEDS FROM LOANS/BONDS	\$0
INTERNAL SERVICES	\$0
LESS 5%	-\$387,098
EST. BEGINNING BALANCES	\$4,483,576
TOTAL	\$17,460,777



DEBT SERVICE FUNDS - EXPENDITURES BY FUNCTION

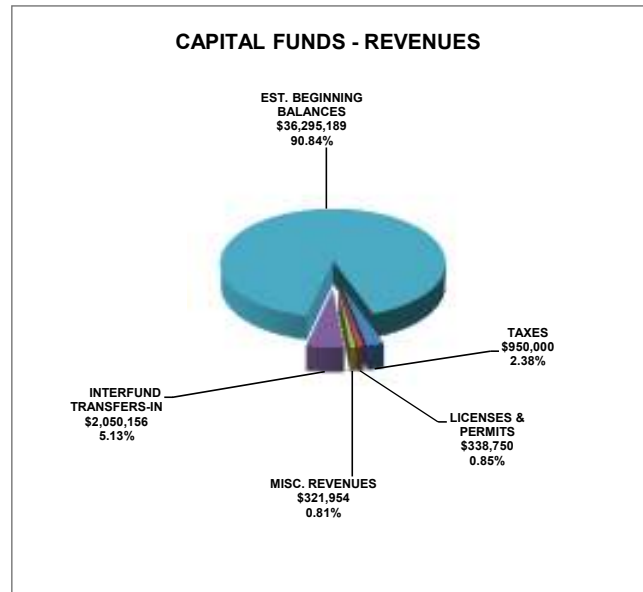
GENERAL GOVERNMENT	\$5,248
PUBLIC SAFETY	\$0
PHYSICAL ENVIRONMENT	\$0
TRANSPORT.	\$4,365
ECONOMIC ENVIRONMENT	\$0
HUMAN SERVICES	\$0
CAPITAL OUTLAY	\$0
CULTURE & RECREATION	\$0
DEBT SERVICE-PRINCIPAL	\$6,064,366
DEBT SERVICE-INTEREST & FEES	\$4,095,631
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$689,388
TRANSFER TO CONST.	\$156,664
RESERVES	\$6,445,115
TOTAL	\$17,460,777



CAPITAL FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

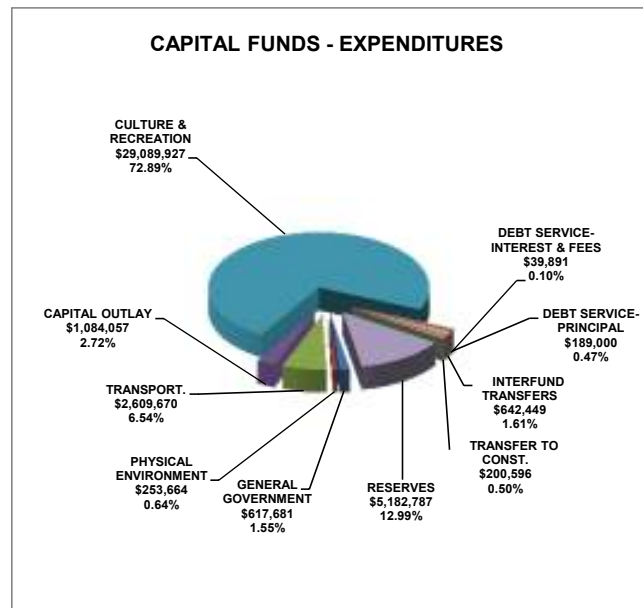
CAPITAL FUNDS - REVENUES BY SOURCE

TAXES	\$950,000
LICENSES & PERMITS	\$338,750
INTERGOV. REVENUES	\$30,000
CHARGES FOR SERVICES	\$0
FINES AND FORFEITS	\$0
MISC. REVENUES	\$321,954
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$2,050,156
PROCEEDS FROM LOANS/BONDS	\$0
INTERNAL SERVICES	\$0
LESS 5%	-\$76,327
EST. BEGINNING BALANCES	\$36,295,189
TOTAL	\$39,909,722



CAPITAL FUNDS - EXPENDITURES BY FUNCTION

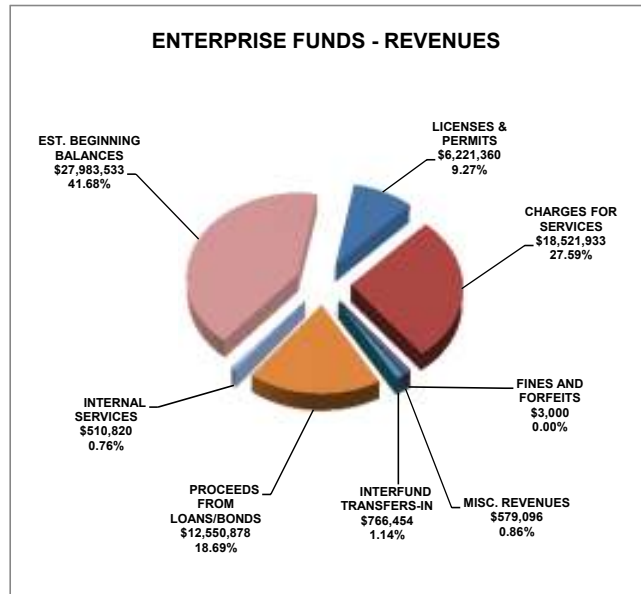
GENERAL GOVERNMENT	\$617,681
PUBLIC SAFETY	\$0
PHYSICAL ENVIRONMENT	\$253,664
TRANSPORT.	\$2,609,670
ECONOMIC ENVIRONMENT	\$0
HUMAN SERVICES	\$0
CAPITAL OUTLAY	\$1,084,057
CULTURE & RECREATION	\$29,089,927
DEBT SERVICE-PRINCIPAL	\$189,000
DEBT SERVICE-INTEREST & FEES	\$39,891
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$642,449
TRANSFER TO CONST.	\$200,596
RESERVES	\$5,182,787
TOTAL	\$39,909,722



ENTERPRISE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

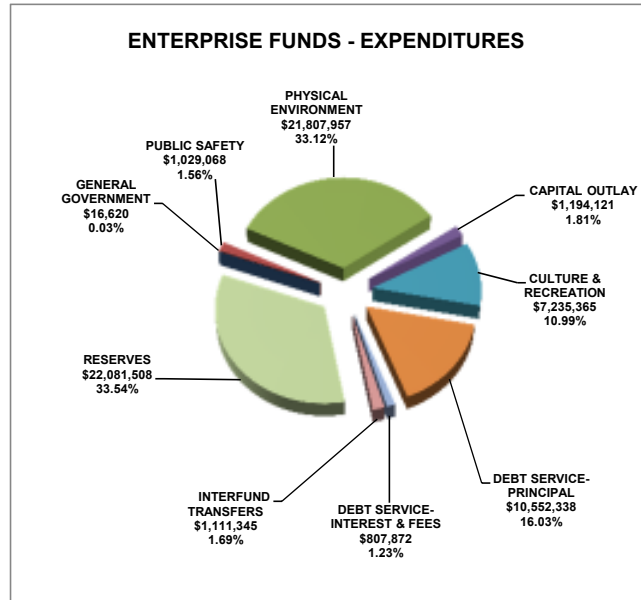
ENTERPRISE FUNDS - REVENUES BY SOURCE

TAXES	\$0
LICENSES & PERMITS	\$6,221,360
INTERGOV. REVENUES	\$0
CHARGES FOR SERVICES	\$18,521,933
FINES AND FORFEITS	\$3,000
MISC. REVENUES	\$579,096
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$766,454
PROCEEDS FROM LOANS/BONDS	\$12,550,878
INTERNAL SERVICES	\$510,820
LESS 5%	-\$1,300,880
EST. BEGINNING BALANCES	\$27,983,533
TOTAL	\$65,836,194



ENTERPRISE FUNDS - EXPENDITURES BY FUNCTION

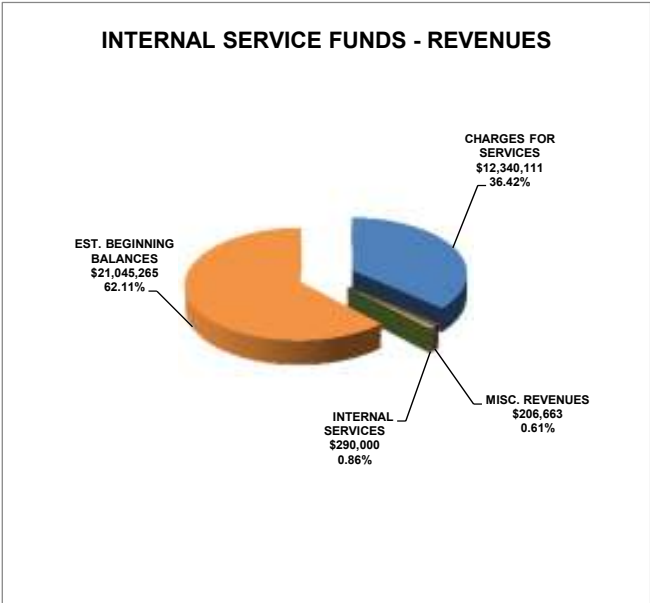
GENERAL GOVERNMENT	\$16,620
PUBLIC SAFETY	\$1,029,068
PHYSICAL ENVIRONMENT	\$21,807,957
TRANSPORT.	\$0
ECONOMIC ENVIRONMENT	\$0
HUMAN SERVICES	\$0
CAPITAL OUTLAY	\$1,194,121
CULTURE & RECREATION	\$7,235,365
DEBT SERVICE-PRINCIPAL	\$10,552,338
DEBT SERVICE-INTEREST & FEES	\$807,872
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$1,111,345
TRANSFER TO CONST.	\$0
RESERVES	\$22,081,508
TOTAL	\$65,836,194



INTERNAL SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

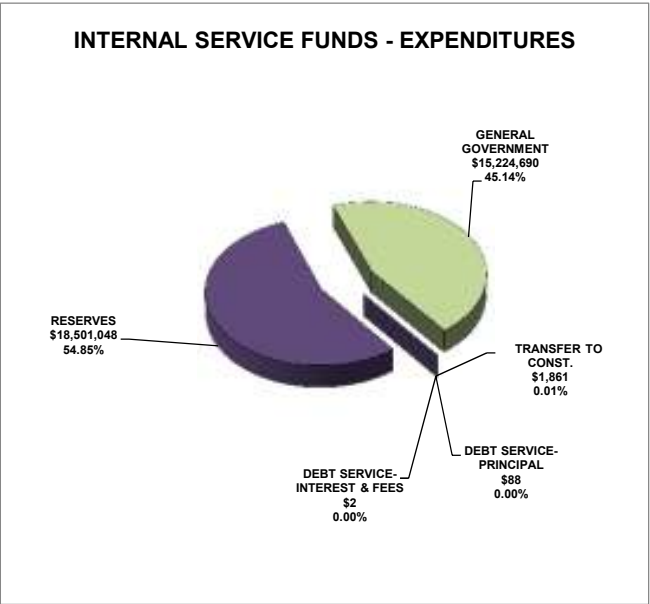
INTERNAL SERVICE FUNDS - REVENUES BY SOURCE

TAXES	\$0
LICENSES & PERMITS	\$0
INTERGOV. REVENUES	\$0
CHARGES FOR SERVICES	\$12,340,111
FINES AND FORFEITS	\$0
MISC. REVENUES	\$206,663
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$0
PROCEEDS FROM LOANS/BONDS	\$0
INTERNAL SERVICES	\$290,000
LESS 5%	-\$154,350
EST. BEGINNING BALANCES	\$21,045,265
TOTAL	\$33,727,689



INTERNAL SERVICE FUNDS - EXPENDITURES BY FUNCTION

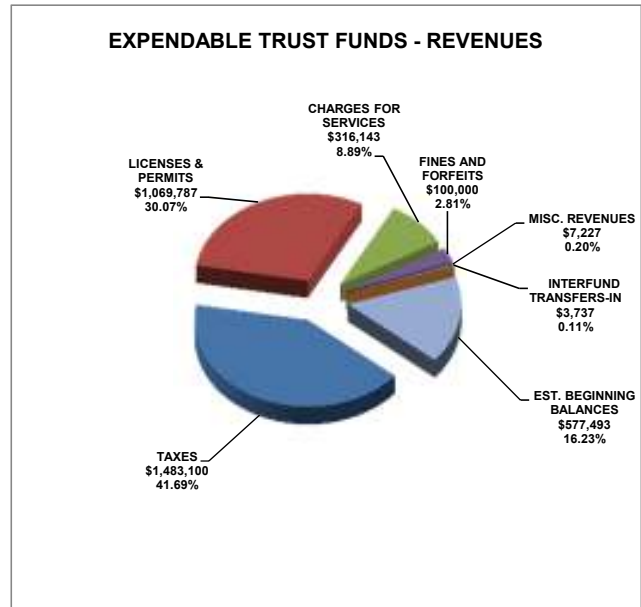
GENERAL GOVERNMENT	\$15,224,690
PUBLIC SAFETY	\$0
PHYSICAL ENVIRONMENT	\$0
TRANSPORT.	\$0
ECONOMIC ENVIRONMENT	\$0
HUMAN SERVICES	\$0
CAPITAL OUTLAY	\$0
CULTURE & RECREATION	\$0
DEBT SERVICE-PRINCIPAL	\$88
DEBT SERVICE-INTEREST & FEES	\$2
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$0
TRANSFER TO CONST.	\$1,861
RESERVES	\$18,501,048
TOTAL	\$33,727,689



EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

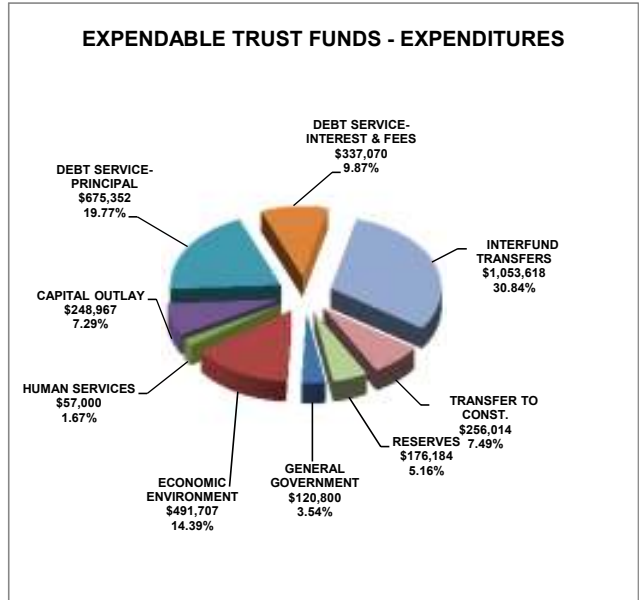
EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE

TAXES	\$1,483,100
LICENSES & PERMITS	\$1,069,787
INTERGOV. REVENUES	
CHARGES FOR SERVICES	\$316,143
FINES AND FORFEITS	\$100,000
MISC. REVENUES	\$7,227
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$3,737
PROCEEDS FROM LOANS/BONDS	\$0
INTERNAL SERVICES	\$0
LESS 5%	-\$140,775
EST. BEGINNING BALANCES	\$577,493
TOTAL	\$3,416,712



EXPENDABLE TRUST FUNDS - EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	\$120,800
PUBLIC SAFETY	\$0
PHYSICAL ENVIRONMENT	\$0
TRANSPORT.	\$0
ECONOMIC ENVIRONMENT	\$491,707
HUMAN SERVICES	\$57,000
CAPITAL OUTLAY	\$248,967
CULTURE & RECREATION	\$0
DEBT SERVICE-PRINCIPAL	\$675,352
DEBT SERVICE-INTEREST & FEES	\$337,070
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$1,053,618
TRANSFER TO CONST.	\$256,014
RESERVES	\$176,184
TOTAL	\$3,416,712



St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

General Fund

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	42,270,472	40,660,918	41,482,049	40,414,052	43,709,252	2,227,203	5.4%
Local Business Tax	27,112	24,984	35,000	25,393	24,900	-10,100	-28.9%
Local Comm. Service Tax	0	0	0	0	900,000	900,000	n/a
Impact Fees	0	0	0	1,697,721	0	0	n/a
Permits & Fees	2,176,011	2,641,942	2,790,243	2,795,968	4,034,205	1,243,962	44.6%
Federal Grants	9,623	2,310,192	0	15,796	0	0	n/a
Grants From Other Local Units	192,675	177,022	86,000	126,586	167,000	81,000	94.2%
State Grants	41,424	190,560	0	2,560	0	0	n/a
State Shared Revenues	3,725,220	5,352,237	5,101,118	5,870,282	5,815,118	714,000	14.0%
Charges for Services	1,402,452	1,541,510	1,427,782	1,398,062	1,391,392	-36,390	-2.5%
Fines and Forfeits	39,268	35,656	39,000	53,247	36,500	-2,500	-6.4%
Miscellaneous Revenues	4,930,452	5,557,427	4,435,666	4,181,578	4,358,171	-77,495	-1.7%
Appropriated Fund Balance	0	0	68,687,408	0	54,195,628	-14,491,780	-21.1%
Interfund Transfers In	28,963,318	1,080,037	9,558,512	1,143,147	2,760,288	-6,798,224	-71.1%
Less 5 Percent	0	0	-2,757,407	0	-3,012,068	-254,661	9.2%
General Fund Total	83,778,026	59,572,485	130,885,371	57,724,393	114,380,386	-16,504,985	-12.6%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Legislative and Legal Counsel							
Board of County Commissioners	953,553	841,131	913,096	836,714	954,731	41,635	4.6%
County Attorney	1,257,342	1,138,498	1,252,032	1,099,594	1,165,765	-86,267	-6.9%
Criminal Justice	197,416	169,534	191,103	173,223	191,678	575	0.3%
Subtotal	2,408,311	2,149,164	2,356,231	2,109,530	2,312,174	-44,057	-1.9%
County Administration							
Business and Strategic Initiatives	1,740,837	1,759,907	6,055,230	1,793,730	4,996,009	-1,059,221	-17.5%
County Administration	633,695	490,876	548,197	501,203	614,301	66,104	12.1%
Media Relations	487,982	450,796	506,990	466,812	476,569	-30,421	-6.0%
Research & Education Park	382,617	270,894	522,825	429,256	551,271	28,446	5.4%
Subtotal	3,245,131	2,972,473	7,633,242	3,191,001	6,638,150	-995,092	-13.0%
Human Resources							
Human Resources	383,954	352,033	466,485	458,292	492,908	26,423	5.7%
Risk Management	459	1,340	860	825	0	-860	-100.0%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

General Fund

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Subtotal	384,413	353,373	467,345	459,117	492,908	25,563	5.5%
Office of Management & Budget							
Management & Budget	611,563	503,449	574,470	494,722	570,624	-3,846	-0.7%
Purchasing	292,820	254,721	276,815	280,293	309,481	32,666	11.8%
Subtotal	904,384	758,169	851,285	775,016	880,105	28,820	3.4%
Community Services							
Housing Services	1,052	119	32,186	5,031	67,454	35,268	109.6%
Library Services	2,947,011	2,747,718	3,041,288	2,802,586	3,139,780	98,492	3.2%
Resident Support Services	1,989,118	7,507,424	4,499,403	3,872,084	3,877,150	-622,253	-13.8%
Veteran Services	391,807	324,239	388,829	360,574	389,135	306	0.1%
Subtotal	5,328,988	10,579,499	7,961,706	7,040,275	7,473,519	-488,187	-6.1%
Environmental Resources							
Admin - Environmental Resources	224,244	172,589	176,144	151,349	174,869	-1,275	-0.7%
Cooperative Extension	547,264	497,124	530,796	483,760	509,229	-21,567	-4.1%
Environmental Education	218,691	214,638	215,194	209,511	212,554	-2,640	-1.2%
Land Management	564,082	661,259	1,357,265	804,420	1,224,313	-132,952	-9.8%
Subtotal	1,554,281	1,545,611	2,279,399	1,649,040	2,120,965	-158,434	-7.0%
Mosquito Control & Coastal Management Svcs							
Coastal Management Services	152,369	0	32,462	32,461	0	-32,462	-100.0%
Subtotal	152,369	0	32,462	32,461	0	-32,462	-100.0%
Parks, Recreation & Facilities							
Admin - Parks, Recreation & Facilities	196,947	226,630	268,288	266,127	249,129	-19,159	-7.1%
Facilities	6,223,470	5,582,338	5,906,076	4,772,276	6,121,713	215,637	3.7%
Fairwinds Golf Course	0	0	0	0	0	0	n/a
Parks & Special Facilities	3,629,834	3,296,779	3,903,105	3,490,771	3,987,438	84,333	2.2%
Regional Parks & Stadiums	3,420,165	3,053,659	2,265,209	2,032,172	2,284,685	19,476	0.9%
Tourism & Venues	25,025	42,328	1,163,137	924,171	1,199,749	36,612	3.1%
Subtotal	13,495,441	12,201,734	13,505,815	11,485,518	13,842,714	336,899	2.5%
Planning & Development Services							
Admin. - Planning & Development Svc.	121,121	0	20,000	0	0	-20,000	-100.0%
Planning	111,505	121,440	138,373	111,505	111,506	-26,867	-19.4%
Subtotal	232,626	121,440	158,373	111,505	111,506	-46,867	-29.6%
Public Safety & Communications							
Information Technology	3,265,443	3,295,813	3,642,720	3,249,581	4,004,943	362,223	9.9%
Public Safety - Animal Control	-47	0	0	0	0	0	n/a

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

General Fund

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Public Safety - Cent. Communications	0	0	0	0	0	0	n/a
Public Safety - Emergency Mgmt.	663,384	396,543	421,201	381,552	409,228	-11,973	-2.8%
Public Safety - Marine Safety	420,697	395,490	436,110	403,330	432,586	-3,524	-0.8%
Subtotal	4,349,477	4,087,846	4,500,031	4,034,463	4,846,757	346,726	7.7%
Public Works							
Engineering	0	0	0	0	0	0	n/a
Subtotal	0	0	0	0	0	0	n/a
Water & Sewer District							
Water & Sewer Dist. - County Support	274	0	7,219	7,219	0	-7,219	-100.0%
Subtotal	274	0	7,219	7,219	0	-7,219	-100.0%
Constitutional Officers							
Clerk of Circuit Court	1,704,966	1,599,476	1,629,258	1,629,258	1,623,192	-6,066	-0.4%
Excess Fees-Clerk	-423,915	-543,852	0	-767,774	-544,000	-544,000	n/a
Excess Fees-Property Appraiser	-912,200	-239,437	0	-83,357	-239,000	-239,000	n/a
Excess Fees-Sheriff	-4,749	-5,770	0	-4,976	-6,000	-6,000	n/a
Excess Fees-Supervisor of Elec.	-37,013	-10,448	0	-62,268	-11,000	-11,000	n/a
Excess Fees-Tax Collector	-2,904,740	-1,852,007	0	-2,177,982	-1,853,203	-1,853,203	n/a
Property Appraiser Fees	3,533,442	3,169,412	3,101,028	3,101,028	3,361,537	260,509	8.4%
Sheriff	19,572,633	19,675,671	20,391,299	20,391,299	20,682,255	290,956	1.4%
Supervisor of Elections	2,359,408	2,361,987	2,598,885	2,598,885	3,507,835	908,950	35.0%
Tax Collector Fees	4,329,032	2,562,383	4,465,767	3,192,809	3,965,767	-500,000	-11.2%
Subtotal	27,216,864	26,717,415	32,186,237	27,816,921	30,487,383	-1,698,854	-5.3%
Constitutional Officers (BOCC)							
Clerk of Circuit Court (Communications)	48,839	55,326	70,000	52,476	70,000	0	0.0%
Property Appraiser (TRIM & Comm.)	51,402	44,526	78,750	44,226	115,000	36,250	46.0%
Sheriff (Inmate Med., Training)	1,857,079	2,415,643	3,230,000	2,034,417	2,580,000	-650,000	-20.1%
Supervisor of Elections (Rent, Util.)	134,532	132,309	160,000	129,357	160,000	0	0.0%
Tax Collector (Postage)	0	0	0	0	16,000	16,000	n/a
Subtotal	2,091,851	2,647,804	3,538,750	2,260,476	2,941,000	-597,750	-16.9%
Statutorily Mandated & Non-County Agencies							
Non-County Agencies	1,073,863	1,073,862	2,127,108	1,053,245	2,127,066	-42	0.0%
Public Defender	86,698	80,230	80,241	80,229	79,913	-328	-0.4%
Public Health	868,295	868,295	868,295	868,295	868,295	0	0.0%
Soil & Water Conservation	67,882	58,288	58,610	56,861	57,915	-695	-1.2%
Transportation Planning Organization	3,775	7,261	1,350	11,123	1,350	0	0.0%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

General Fund

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Subtotal	2,100,513	2,087,935	3,135,604	2,069,752	3,134,539	-1,065	0.0%
Non-Departmental							
CRA Payments to PSL & FP	1,391,740	1,248,125	1,300,000	1,169,528	1,224,000	-76,000	-5.8%
Debt Service	487,322	168,185	362,668	77,077	764,197	401,529	110.7%
Financial and Administrative	278,126	254,636	317,000	247,419	317,000	0	0.0%
General Government	739,631	998,376	1,225,419	985,594	931,561	-293,858	-24.0%
Other - Nondepartmental	0	-2,867,655	0	-9,799,699	0	0	n/a
Reserves	0	0	39,587,759	0	29,310,597	-10,277,162	-26.0%
Transfers	19,178,472	9,117,766	9,337,470	10,815,547	6,413,662	-2,923,808	-31.3%
Value Adjustment Board	59,512	71,430	105,170	30,819	105,170	0	0.0%
Subtotal	22,134,803	8,990,863	52,235,486	3,526,286	39,066,187	-13,169,299	-25.2%
General Fund Total	85,599,726	75,213,327	130,849,185	66,568,581	114,347,907	-16,501,278	-12.6%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Transportation Trust Fund

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Local Comm. Service Tax	1,022,749	990,310	288,402	370,473	0	-288,402	-100.0%
Local Option Fuel Taxes	2,930,699	2,774,501	2,600,000	2,791,476	2,600,000	0	0.0%
Impact Fees	4,667,184	1,052,824	404,068	4,411,412	404,068	0	0.0%
Permits & Fees	1,312,518	1,283,438	1,050,000	1,050,500	0	-1,050,000	-100.0%
Federal Grants	167,965	7,495	0	3,626	0	0	n/a
State Grants	133,506	51,339	45,000	117,583	45,000	0	0.0%
State Shared Revenues	3,743,884	3,873,956	3,531,250	3,718,582	3,660,000	128,750	3.6%
Charges for Services	0	33	0	0	0	0	n/a
Fines and Forfeits	9,203	0	0	0	0	0	n/a
Miscellaneous Revenues	1,186,890	488,093	98,735	154,848	98,735	0	0.0%
Appropriated Fund Balance	0	0	35,382,463	0	30,092,782	-5,289,681	-15.0%
Interfund Transfers In	400,633	190	0	21,071	0	0	n/a
Less 5 Percent	0	0	-408,123	0	-340,490	67,633	-16.6%
Transportation Trust Fund Total	15,575,230	10,522,180	42,991,795	12,639,570	36,560,095	-6,431,700	-15.0%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
County Administration							
Research & Education Park	0	0	220,000	220,000	220,000	0	0.0%
Subtotal	0	0	220,000	220,000	220,000	0	0.0%
Public Works							
Administration - Public Works	277,307	253,200	258,210	252,075	258,479	269	0.1%
Engineering	4,485,248	2,653,630	23,939,605	3,325,762	22,567,990	-1,371,615	-5.7%
Road & Bridge/Drainage	1,230,679	1,458,573	1,595,740	1,173,805	1,519,931	-75,809	-4.8%
Road & Bridge/Maintenance	3,242,242	3,020,531	3,795,497	3,142,539	4,021,283	225,786	5.9%
Road & Bridge/Traffic	811,669	798,834	1,115,481	987,615	981,161	-134,320	-12.0%
Water Quality	0	162,134	1,289,802	783,602	662,980	-626,822	-48.6%
Subtotal	10,047,145	8,346,902	31,994,335	9,665,399	30,011,824	-1,982,511	-6.2%
Constitutional Officers							
Excess Fees-Tax Collector	0	0	0	0	0	0	n/a
Property Appraiser Fees	0	0	0	0	0	0	n/a
Tax Collector Fees	0	0	181	180	0	-181	-100.0%
Subtotal	0	0	181	180	0	-181	-100.0%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Transportation Trust Fund

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Non-Departmental							
Debt Service	7,337	4,736	9,943	2,171	15,111	5,168	52.0%
Financial and Administrative	1,071,611	1,071,611	661,315	661,315	661,315	0	0.0%
General Government	166,899	166,899	166,899	166,899	166,899	0	0.0%
Reserves	0	0	7,138,927	0	2,231,938	-4,906,989	-68.7%
Transfers	2,883,566	0	3,201,047	3,201,047	3,253,008	51,961	1.6%
Subtotal	4,129,413	1,243,246	11,178,131	4,031,432	6,328,271	-4,849,860	-43.4%
Transportation Trust Fund Total	14,176,558	9,590,148	43,392,647	13,917,011	36,560,095	-6,832,552	-15.7%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Unincorporated MSTU

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	2,727,277	2,606,570	2,636,645	2,612,469	2,925,165	288,520	10.9%
Permits & Fees	572,021	86,055	26,000	49,666	45,000	19,000	73.1%
Federal Grants	0	0	0	2,209	0	0	n/a
State Grants	0	0	0	368	0	0	n/a
State Shared Revenues	600,000	0	145,000	120,374	125,000	-20,000	-13.8%
Charges for Services	202,088	104,452	70,810	73,139	70,810	0	0.0%
Fines and Forfeits	116,326	108,128	89,850	143,864	114,350	24,500	27.3%
Miscellaneous Revenues	69,270	92,598	67,500	52,847	67,500	0	0.0%
Appropriated Fund Balance	0	0	2,071,987	0	1,939,499	-132,488	-6.4%
Interfund Transfers In	205,424	0	276,699	0	0	-276,699	-100.0%
Less 5 Percent	0	0	-236,964	0	-166,716	70,248	-29.6%
Unincorporated MSTU Total	4,492,406	2,997,803	5,147,527	3,054,937	5,120,608	-26,919	-0.5%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Legislative and Legal Counsel							
Criminal Justice	185,576	0	0	0	0	0	n/a
Subtotal	185,576	0	0	0	0	0	n/a
County Administration							
Business and Strategic Initiatives	97,937	59,956	51,650	50,387	51,325	-325	-0.6%
Subtotal	97,937	59,956	51,650	50,387	51,325	-325	-0.6%
Environmental Resources							
Environmental Regulations	386,409	260,590	329,292	293,098	305,205	-24,087	-7.3%
Subtotal	386,409	260,590	329,292	293,098	305,205	-24,087	-7.3%
Planning & Development Services							
Admin. - Planning & Development Svc.	505,896	197,034	199,666	188,532	200,851	1,185	0.6%
Building and Code Regulation	913,664	808,798	928,365	695,919	837,823	-90,542	-9.8%
Planning	925,488	963,940	1,156,644	970,014	1,121,062	-35,582	-3.1%
Subtotal	2,345,048	1,969,772	2,284,675	1,854,465	2,159,736	-124,939	-5.5%
Public Safety & Communications							
Public Safety - Animal Control	553,217	484,697	586,317	478,461	575,108	-11,209	-1.9%
Subtotal	553,217	484,697	586,317	478,461	575,108	-11,209	-1.9%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Unincorporated MSTU

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Public Works							
Water Quality	0	63,858	0	0	0	0	n/a
Subtotal	0	63,858	0	0	0	0	n/a
Constitutional Officers							
Excess Fees-Property Appraiser	-11,342	-2,903	0	-1,044	0	0	n/a
Excess Fees-Tax Collector	-27,612	-20,674	0	-21,840	0	0	n/a
Property Appraiser Fees	43,934	38,428	38,836	38,836	42,910	4,074	10.5%
Tax Collector Fees	54,765	52,350	69,087	52,468	59,087	-10,000	-14.5%
Subtotal	59,744	67,201	107,923	68,420	101,997	-5,926	-5.5%
Non-Departmental							
Debt Service	10,545	6,807	14,283	3,120	21,709	7,426	52.0%
Financial and Administrative	350,362	350,362	349,906	349,906	349,906	0	0.0%
General Government	36,814	36,814	36,814	39,846	36,814	0	0.0%
Other - Nondepartmental	0	0	0	-63,858	0	0	n/a
Reserves	0	0	1,386,667	0	1,437,982	51,315	3.7%
Transfers	0	0	0	0	80,826	80,826	n/a
Subtotal	397,721	393,983	1,787,670	329,014	1,927,237	139,567	7.8%
Unincorporated MSTU Total	4,025,651	3,300,056	5,147,527	3,073,845	5,120,608	-26,919	-0.5%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Stormwater MSTU

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	2,943,817	2,083,187	2,105,102	2,087,856	2,335,457	230,355	10.9%
Federal Grants	0	0	0	532	0	0	n/a
State Grants	0	0	0	89	0	0	n/a
Charges for Services	26,680	19,745	25,000	23,671	25,000	0	0.0%
Miscellaneous Revenues	102,214	134,180	50,000	87,540	50,000	0	0.0%
Appropriated Fund Balance	0	0	6,934,546	0	7,259,208	324,662	4.7%
Interfund Transfers In	19,560	0	0	0	0	0	n/a
Less 5 Percent	0	0	-109,005	0	-121,772	-12,767	11.7%
Stormwater MSTU Total	3,092,272	2,237,112	9,005,643	2,199,689	9,547,893	542,250	6.0%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Environmental Resources							
Cooperative Extension	82,658	75,153	72,668	72,279	75,651	2,983	4.1%
Subtotal	82,658	75,153	72,668	72,279	75,651	2,983	4.1%
Planning & Development Services							
Building and Code Regulation	0	0	0	0	0	0	n/a
Subtotal	0	0	0	0	0	0	n/a
Public Works							
Administration - Public Works	0	0	0	0	0	0	n/a
Engineering	58,906	20,964	1,329,165	97,454	1,548,170	219,005	16.5%
Water Quality	2,597,285	2,509,540	6,538,828	2,754,769	7,403,989	865,161	13.2%
Subtotal	2,656,191	2,530,503	7,867,993	2,852,224	8,952,159	1,084,166	13.8%
Constitutional Officers							
Excess Fees-Property Appraiser	-12,251	-3,136	0	-833	0	0	n/a
Excess Fees-Tax Collector	-29,805	-16,523	0	-17,442	0	0	n/a
Property Appraiser Fees	47,454	41,508	31,007	31,006	34,259	3,252	10.5%
Tax Collector Fees	59,113	41,839	96,033	41,932	96,033	0	0.0%
Subtotal	64,512	63,687	127,040	54,663	130,292	3,252	2.6%
Non-Departmental							
Debt Service	858	554	1,163	254	1,767	604	51.9%
Subtotal	858	554	1,163	254	1,767	604	51.9%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Stormwater MSTU

Stormwater MSTU Total	2,804,219	2,669,897	8,068,864	2,979,419	9,159,869	1,091,005	13.5%
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St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Law Enforcement MSTU

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	3,153,617	3,035,025	3,071,872	3,041,028	3,408,018	336,146	10.9%
Miscellaneous Revenues	4,412	10,765	7,000	533	7,000	0	0.0%
Appropriated Fund Balance	0	0	286,428	0	179,341	-107,087	-37.4%
Less 5 Percent	0	0	-153,944	0	-170,751	-16,807	10.9%
Law Enforcement MSTU Total	3,158,029	3,045,791	3,211,356	3,041,561	3,423,608	212,252	6.6%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Constitutional Officers							
Excess Fees-Property Appraiser	-9,674	-3,382	0	-1,216	0	0	n/a
Excess Fees-Tax Collector	-31,930	-24,072	0	-25,439	0	0	n/a
Property Appraiser Fees	37,474	44,771	45,247	45,247	49,994	4,747	10.5%
Tax Collector Fees	63,327	60,956	61,871	61,076	61,871	0	0.0%
Subtotal	59,197	78,272	107,118	79,667	111,865	4,747	4.4%
Non-Departmental							
Financial and Administrative	1,051	1,051	2,051	2,051	2,051	0	0.0%
Reserves	0	0	186,341	0	324,766	138,425	74.3%
Transfers	2,985,329	2,861,199	2,915,846	2,915,846	2,984,926	69,080	2.4%
Subtotal	2,986,380	2,862,250	3,104,238	2,917,897	3,311,743	207,505	6.7%
Law Enforcement MSTU Total	3,045,577	2,940,522	3,211,356	2,997,564	3,423,608	212,252	6.6%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Fine & Forfeiture Fund

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	58,068,553	56,004,336	56,356,589	55,474,038	59,382,417	3,025,828	5.4%
Federal Grants	0	0	0	2,949	0	0	n/a
Grants From Other Local Units	0	0	0	0	212,000	212,000	n/a
State Grants	0	0	0	492	0	0	n/a
Charges for Services	353,471	383,659	325,413	388,492	325,413	0	0.0%
Fines and Forfeits	125,675	132,224	126,518	140,130	126,518	0	0.0%
Miscellaneous Revenues	1,052,601	1,265,442	1,126,437	991,997	1,293,589	167,152	14.8%
Appropriated Fund Balance	0	0	16,156,671	0	17,776,533	1,619,862	10.0%
Interfund Transfers In	3,515,015	3,298,047	3,170,310	3,189,168	3,210,926	40,616	1.3%
Less 5 Percent	0	0	-3,075,522	0	-3,066,997	8,525	-0.3%
Fine & Forfeiture Fund Total	63,115,315	61,083,709	74,186,416	60,187,265	79,260,399	5,073,983	6.8%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Legislative and Legal Counsel							
Criminal Justice	2,973,703	2,374,918	3,473,626	2,980,252	2,793,001	-680,625	-19.6%
Subtotal	2,973,703	2,374,918	3,473,626	2,980,252	2,793,001	-680,625	-19.6%
Parks, Recreation & Facilities							
Facilities	3,287,483	3,540,936	4,269,422	3,730,644	3,927,674	-341,748	-8.0%
Subtotal	3,287,483	3,540,936	4,269,422	3,730,644	3,927,674	-341,748	-8.0%
Public Safety & Communications							
Public Safety - Cent. Communications	3,650,685	3,328,138	3,968,780	3,105,414	4,021,704	52,924	1.3%
Subtotal	3,650,685	3,328,138	3,968,780	3,105,414	4,021,704	52,924	1.3%
Constitutional Officers							
Excess Fees-Property Appraiser	-215,118	-62,851	0	-22,280	0	0	n/a
Excess Fees-Sheriff	-9,583	-11,758	0	-9,953	0	0	n/a
Excess Fees-Tax Collector	-971,136	-634,205	0	-751,489	-500,000	-500,000	n/a
Property Appraiser Fees	833,266	831,956	828,863	828,863	905,607	76,744	9.3%
Sheriff	42,906,668	40,095,630	40,789,057	40,789,057	42,923,192	2,134,135	5.2%
Tax Collector Fees	984,821	1,123,781	1,761,808	1,113,100	1,261,808	-500,000	-28.4%
Subtotal	43,528,919	41,342,553	43,379,728	41,947,297	44,590,607	1,210,879	2.8%
Constitutional Officers (BOCC)							
Sheriff (Inmate Med., Training)	16,951	16,657	109,873	109,873	105,474	-4,399	-4.0%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Fine & Forfeiture Fund

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Subtotal	16,951	16,657	109,873	109,873	105,474	-4,399	-4.0%
Statutorily Mandated & Non-County Agencies							
Court - Other	-432	-1,746	70,600	-1,399	600	-70,000	-99.2%
Court Related	149,098	92,235	147,289	93,912	136,091	-11,198	-7.6%
Medical Examiner	494,179	574,510	496,477	496,477	457,702	-38,775	-7.8%
Public Defender	168,644	162,560	174,277	161,213	173,634	-643	-0.4%
State Attorney	600,836	596,680	651,744	626,382	667,484	15,740	2.4%
Subtotal	1,412,325	1,424,238	1,540,387	1,376,586	1,435,511	-104,876	-6.8%
Non-Departmental							
CRA Payments to PSL & FP	1,924,643	1,695,675	1,700,000	1,588,895	1,632,000	-68,000	-4.0%
Debt Service	22,042	14,229	29,856	6,521	45,377	15,521	52.0%
General Government	476,128	476,128	477,323	476,128	476,128	-1,195	-0.3%
Reserves	0	0	14,165,366	0	18,014,392	3,849,026	27.2%
Transfers	951,033	1,347,792	1,072,055	640,471	2,218,531	1,146,476	106.9%
Subtotal	3,373,846	3,533,824	17,444,600	2,712,015	22,386,428	4,941,828	28.3%
Fine & Forfeiture Fund Total	58,243,912	55,561,264	74,186,416	55,962,082	79,260,399	5,073,983	6.8%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Parks MSTU Fund

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	3,397,612	3,218,104	3,283,528	3,198,033	3,475,096	191,568	5.8%
Federal Grants	0	0	92,109	0	92,109	0	0.0%
Grants From Other Local Units	100	0	0	0	0	0	n/a
State Grants	0	0	15,352	0	15,352	0	0.0%
Miscellaneous Revenues	81,137	409,431	77,500	302,108	380,500	303,000	391.0%
Appropriated Fund Balance	0	0	5,128,181	0	4,935,405	-192,776	-3.8%
Interfund Transfers In	634	0	0	0	0	0	n/a
Less 5 Percent	0	0	-167,677	0	-192,404	-24,727	14.7%
Proceeds From Loans/Bonds	0	10,330,000	0	0	0	0	n/a
Parks MSTU Fund Total	3,479,483	13,957,535	8,428,993	3,500,141	8,706,058	277,065	3.3%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Environmental Resources							
Land Management	20,000	0	0	0	0	0	n/a
Subtotal	20,000	0	0	0	0	0	n/a
Mosquito Control & Coastal Management Svcs							
Coastal Management Services	0	11,115	82,885	76,921	255,000	172,115	207.7%
Impoundment Operations	0	0	17,000	12,984	12,000	-5,000	-29.4%
Subtotal	0	11,115	99,885	89,905	267,000	167,115	167.3%
Parks, Recreation & Facilities							
Facilities	0	0	0	0	0	0	n/a
Fairwinds Golf Course	66,512	197,098	318,706	178,733	323,930	5,224	1.6%
Parks & Special Facilities	133,292	231,096	868,776	339,971	642,990	-225,786	-26.0%
Regional Parks & Stadiums	2,189,143	3,150,147	5,210,972	2,973,270	4,014,079	-1,196,893	-23.0%
Tourism & Venues	0	0	280,396	127,233	297,677	17,281	6.2%
Subtotal	2,388,948	3,578,342	6,678,850	3,619,206	5,278,676	-1,400,174	-21.0%
Constitutional Officers							
Excess Fees-Property Appraiser	-14,653	-3,662	0	-1,298	0	0	n/a
Excess Fees-Tax Collector	-34,301	-25,476	0	-26,697	0	0	n/a
Property Appraiser Fees	56,758	48,472	48,293	48,292	52,764	4,471	9.3%
Tax Collector Fees	68,068	64,478	112,000	64,076	70,000	-42,000	-37.5%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Parks MSTU Fund

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Subtotal	75,872	83,812	160,293	84,373	122,764	-37,529	-23.4%
Non-Departmental							
Debt Service	1,168,117	11,365,240	1,089,371	1,089,370	1,050,626	-38,745	-3.6%
General Government	0	0	0	0	0	0	n/a
Reserves	0	0	400,594	0	1,986,992	1,586,398	396.0%
Subtotal	1,168,117	11,365,240	1,489,965	1,089,370	3,037,618	1,547,653	103.9%
Parks MSTU Fund Total	3,652,937	15,038,509	8,428,993	4,882,855	8,706,058	277,065	3.3%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

SLC Public Transit MSTU

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	1,854,338	1,764,451	1,801,469	1,753,205	1,898,191	96,722	5.4%
Grants From Other Local Units	0	0	0	0	0	0	n/a
Charges for Services	0	0	0	0	37,500	37,500	n/a
Miscellaneous Revenues	30,150	59,084	4,000	4,493	4,000	0	0.0%
Appropriated Fund Balance	0	0	2,388,673	0	3,301,008	912,335	38.2%
Interfund Transfers In	5,187	32,250	0	0	72,637	72,637	n/a
Less 5 Percent	0	0	-90,274	0	-95,110	-4,836	5.4%
SLC Public Transit MSTU Total	1,889,676	1,855,785	4,103,868	1,757,697	5,218,226	1,114,358	27.2%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Community Services							
Resident Support Services	1,321,134	1,915,381	1,661,108	1,237,487	2,822,353	1,161,245	69.9%
Subtotal	1,321,134	1,915,381	1,661,108	1,237,487	2,822,353	1,161,245	69.9%
Constitutional Officers							
Excess Fees-Property Appraiser	-5,277	-2,009	0	-712	0	0	n/a
Excess Fees-Tax Collector	-18,720	-13,968	0	-14,641	0	0	n/a
Property Appraiser Fees	20,440	26,594	26,496	26,495	28,948	2,452	9.3%
Tax Collector Fees	37,150	35,352	44,507	35,128	44,507	0	0.0%
Subtotal	33,593	45,969	71,003	46,270	73,455	2,452	3.5%
Non-Departmental							
Transfers	0	0	0	0	0	0	n/a
Subtotal	0	0	0	0	0	0	n/a
SLC Public Transit MSTU Total	1,354,727	1,961,350	1,732,111	1,283,757	2,895,808	1,163,697	67.2%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Airport Funds

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	0	0	0	40	0	0	n/a
Federal Grants	0	0	69,527	70,739	0	-69,527	-100.0%
State Grants	0	0	0	202	0	0	n/a
Charges for Services	558,081	464,319	437,615	452,101	442,991	5,376	1.2%
Miscellaneous Revenues	378,058	282,573	375,742	277,606	282,000	-93,742	-24.9%
Appropriated Fund Balance	0	0	2,022,016	0	1,135,995	-886,021	-43.8%
Interfund Transfers In	195,210	0	0	0	881,841	881,841	n/a
Less 5 Percent	0	0	0	0	-350	-350	n/a
Airport Funds Total	1,131,348	746,892	2,904,900	800,687	2,742,477	-162,423	-5.6%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Planning & Development Services							
SLC International Airport	1,862,370	1,839,523	1,590,195	1,689,567	1,845,208	255,013	16.0%
Subtotal	1,862,370	1,839,523	1,590,195	1,689,567	1,845,208	255,013	16.0%
Non-Departmental							
Debt Service	858	554	1,163	254	1,767	604	51.9%
Subtotal	858	554	1,163	254	1,767	604	51.9%
Airport Funds Total	1,863,228	1,840,076	1,591,358	1,689,820	1,846,975	255,617	16.1%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Port Funds

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Local Comm. Service Tax	0	0	611,598	611,598	0	-611,598	-100.0%
Miscellaneous Revenues	113,178	144,544	31,677	40,274	31,677	0	0.0%
Appropriated Fund Balance	0	0	6,587,498	0	6,439,182	-148,316	-2.3%
Less 5 Percent	0	0	-30,580	0	-1,584	28,996	-94.8%
Port Funds Total	113,178	144,544	7,200,193	651,872	6,469,275	-730,918	-10.2%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Public Works							
Port	94,604	104,719	3,433,263	1,297,662	3,427,058	-6,205	-0.2%
Subtotal	94,604	104,719	3,433,263	1,297,662	3,427,058	-6,205	-0.2%
Port Funds Total	94,604	104,719	3,433,263	1,297,662	3,427,058	-6,205	-0.2%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Mosquito Control Fund

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	2,937,516	2,773,395	2,835,115	2,762,084	5,970,099	3,134,984	110.6%
State Shared Revenues	39,000	18,334	18,500	18,500	29,456	10,956	59.2%
Charges for Services	0	0	0	0	0	0	n/a
Miscellaneous Revenues	77,612	238,946	70,000	12,238	40,000	-30,000	-42.9%
Appropriated Fund Balance	0	0	4,646,456	0	2,662,040	-1,984,416	-42.7%
Interfund Transfers In	98,465	0	0	0	0	0	n/a
Less 5 Percent	0	0	-145,256	0	-300,506	-155,250	106.9%
Mosquito Control Fund Total	3,152,593	3,030,675	7,424,815	2,792,821	8,401,089	976,274	13.1%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Mosquito Control & Coastal Management Svcs							
Admin - Mosquito Control	3,187,700	695,431	3,121,047	793,748	5,671,532	2,550,485	81.7%
Impoundment Operations	0	953,845	2,787,447	2,666,878	1,230,691	-1,556,756	-55.8%
Inspection Division	0	1,284,430	1,507,069	1,172,839	1,430,816	-76,253	-5.1%
Subtotal	3,187,700	2,933,706	7,415,563	4,633,465	8,333,039	917,476	12.4%
Non-Departmental							
Debt Service	3,271	2,112	4,433	968	6,737	2,304	52.0%
Reserves	0	0	4,819	0	8,381	3,562	73.9%
Transfers	0	0	0	0	52,932	52,932	n/a
Subtotal	3,271	2,112	9,252	968	68,050	58,798	635.5%
Mosquito Control Fund Total	3,190,971	2,935,817	7,424,815	4,634,433	8,401,089	976,274	13.1%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Erosion Fund

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	1,358,819	1,287,012	1,313,127	1,279,031	1,383,630	70,503	5.4%
State Grants	0	0	0	68,708	0	0	n/a
Miscellaneous Revenues	79,639	116,676	50,000	9,684	50,000	0	0.0%
Appropriated Fund Balance	0	0	6,506,933	0	5,021,781	-1,485,152	-22.8%
Interfund Transfers In	11,318	0	0	0	0	0	n/a
Less 5 Percent	0	0	-68,157	0	-71,682	-3,525	5.2%
Other Sources	0	0	0	0	0	0	n/a
Erosion Fund Total	1,449,776	1,403,688	7,801,903	1,357,422	6,383,729	-1,418,174	-18.2%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Mosquito Control & Coastal Management Svcs							
Coastal Management Services	1,910,962	867,291	6,677,262	3,057,773	5,745,016	-932,246	-14.0%
Subtotal	1,910,962	867,291	6,677,262	3,057,773	5,745,016	-932,246	-14.0%
Constitutional Officers							
Excess Fees-Property Appraiser	-5,860	-1,464	0	-519	0	0	n/a
Excess Fees-Tax Collector	-13,718	-10,189	0	-10,677	0	0	n/a
Property Appraiser Fees	22,698	19,385	19,313	19,313	21,101	1,788	9.3%
Tax Collector Fees	27,223	25,786	31,280	25,627	31,280	0	0.0%
Subtotal	30,343	33,518	50,593	33,744	52,381	1,788	3.5%
Non-Departmental							
Debt Service	572	369	776	169	1,179	403	51.9%
Subtotal	572	369	776	169	1,179	403	51.9%
Erosion Fund Total	1,941,877	901,178	6,728,631	3,091,686	5,798,576	-930,055	-13.8%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Special Revenue Funds

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	218,780	16,926	0	195	0	0	n/a
Tourist Development Tax	158,191	174,827	148,500	170,117	156,750	8,250	5.6%
Permits & Fees	81,475	79,644	70,000	81,909	70,000	0	0.0%
Special Assessments	23,877	225,721	241,380	226,577	258,120	16,740	6.9%
Federal Grants	1,367,339	680,740	1,386,459	546,209	1,286,115	-100,344	-7.2%
Grants From Other Local Units	40,000	0	0	594,043	769,009	769,009	n/a
Intergovernmental Revenue	731,844	685,034	1,004,650	927,151	849,059	-155,591	-15.5%
State Grants	443,710	355,450	450,450	419,170	440,308	-10,142	-2.3%
State Shared Revenues	853,461	667,117	953,644	686,348	950,096	-3,548	-0.4%
Charges for Services	2,544,969	2,762,584	2,436,081	2,726,987	2,405,510	-30,571	-1.3%
Fines and Forfeits	361,192	383,989	337,898	362,336	343,173	5,275	1.6%
Miscellaneous Revenues	839,917	854,852	791,801	634,360	764,172	-27,629	-3.5%
Appropriated Fund Balance	0	0	10,541,896	0	8,920,795	-1,621,101	-15.4%
Interfund Transfers In	2,491,313	2,057,570	2,133,806	1,402,867	2,292,613	158,807	7.4%
Less 5 Percent	0	0	-170,272	0	-218,203	-47,931	28.1%
Special Revenue Funds Total	10,156,067	8,944,454	20,326,293	8,778,269	19,287,517	-1,038,776	-5.1%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Community Services							
Housing Services	1,029,281	712,992	1,660,115	686,022	1,556,223	-103,892	-6.3%
Library Services	84,668	75,399	174,396	149,751	132,442	-41,954	-24.1%
Resident Support Services	0	655	155,502	9,168	156,318	816	0.5%
Subtotal	1,113,948	789,046	1,990,013	844,941	1,844,983	-145,030	-7.3%
Environmental Resources							
Land Management	34,033	0	69,038	37,108	155,251	86,213	124.9%
Subtotal	34,033	0	69,038	37,108	155,251	86,213	124.9%
Mosquito Control & Coastal Management Svcs							
Admin - Mosquito Control	41,000	0	0	0	0	0	n/a
Subtotal	41,000	0	0	0	0	0	n/a
Parks, Recreation & Facilities							
Admin - Parks, Recreation & Facilities	0	0	84,042	655	84,442	400	0.5%
Facilities	0	986,139	1,745,378	892,517	1,224,453	-520,925	-29.8%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Special Revenue Funds

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Parks & Special Facilities	40,000	1,200	1,076,553	20,504	1,126,549	49,996	4.6%
Regional Parks & Stadiums	2,712,994	2,123,941	2,382,250	2,033,570	2,219,866	-162,384	-6.8%
Tourism & Venues	91,585	91,585	326,668	271,140	0	-326,668	-100.0%
Subtotal	2,844,579	3,202,865	5,614,891	3,218,385	4,655,310	-959,581	-17.1%
Planning & Development Services							
Building and Code Regulation	70,070	72,814	255,871	49,699	176,739	-79,132	-30.9%
Subtotal	70,070	72,814	255,871	49,699	176,739	-79,132	-30.9%
Public Safety & Communications							
Public Safety - 800 MHz	413,579	-422,702	955,840	426,816	530,027	-425,813	-44.5%
Public Safety - Cent. Communications	1,240,936	1,712,618	3,273,304	1,633,321	3,745,299	471,995	14.4%
Public Safety - Emergency Mgmt.	46,306	37,807	95,000	73,198	95,000	0	0.0%
Public Safety - RAD Plan	427,895	357,110	394,694	349,795	393,416	-1,278	-0.3%
Subtotal	2,128,715	1,684,834	4,718,838	2,483,131	4,763,742	44,904	1.0%
Public Works							
Engineering	30,378	176,582	371,485	176,835	396,388	24,903	6.7%
Port	28,786	28,786	68,382	28,786	65,377	-3,005	-4.4%
Road & Bridge/Maintenance	123,429	0	0	0	0	0	n/a
Subtotal	182,593	205,368	439,867	205,621	461,765	21,898	5.0%
Constitutional Officers							
Excess Fees-Property Appraiser	-519	0	0	0	0	0	n/a
Excess Fees-Tax Collector	-4,748	-1,917	0	-1,889	0	0	n/a
Property Appraiser Fees	2,141	2,305	2,198	2,133	2,608	410	18.7%
Tax Coll. & Prop. Appraiser Fees	0	-2,034	0	-2,161	0	0	n/a
Tax Collector Fees	9,529	10,100	10,661	9,641	11,141	480	4.5%
Subtotal	6,402	8,453	12,859	7,724	13,749	890	6.9%
Constitutional Officers (BOCC)							
Sheriff (Inmate Med., Training)	131,744	157,194	220,184	200,000	220,184	0	0.0%
Subtotal	131,744	157,194	220,184	200,000	220,184	0	0.0%
Statutorily Mandated & Non-County Agencies							
Court - Other	106,663	108,263	142,479	109,887	153,461	10,982	7.7%
Court Related	1,385,130	1,396,525	2,793,113	1,296,231	2,990,037	196,924	7.1%
Guardian Ad Litem	289,469	414,698	376,527	342,183	367,652	-8,875	-2.4%
Public Defender	117,920	124,155	138,991	134,512	141,303	2,312	1.7%
State Attorney	86,453	99,669	123,884	112,236	188,160	64,276	51.9%
Subtotal	1,985,635	2,143,310	3,574,994	1,995,048	3,840,613	265,619	7.4%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Special Revenue Funds

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Non-Departmental							
Debt Service	286	185	389	85	590	201	51.7%
Financial and Administrative	52,361	39,287	27,101	26,901	27,101	0	0.0%
General Government	3,373	500	25,607	500	25,607	0	0.0%
Other - Nondepartmental	-303,681	-245,126	0	-163,354	0	0	n/a
Reserves	0	0	2,715,191	0	2,434,288	-280,903	-10.3%
Transfers	745,429	647,548	661,450	651,527	667,595	6,145	0.9%
Subtotal	497,768	442,394	3,429,738	515,658	3,155,181	-274,557	-8.0%
Special Revenue Funds Total	9,036,487	8,706,278	20,326,293	9,557,316	19,287,517	-1,038,776	-5.1%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Debt Service Funds

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Ad Valorem Taxes	913,744	219,555	222,260	216,583	233,898	11,638	5.2%
Tourist Development Tax	700,543	884,732	751,500	860,893	793,250	41,750	5.6%
Special Assessments	1,071,805	1,537,295	1,808,079	1,666,779	1,348,919	-459,160	-25.4%
Grants From Other Local Units	0	0	0	0	0	0	n/a
State Shared Revenues	5,961,241	5,199,807	5,199,807	5,199,807	4,899,807	-300,000	-5.8%
Fines and Forfeits	306,950	338,287	396,477	324,809	396,477	0	0.0%
Miscellaneous Revenues	1,226,108	727,055	597,256	267,768	324,650	-272,606	-45.6%
Appropriated Fund Balance	0	0	5,833,044	0	4,483,576	-1,349,468	-23.1%
Interfund Transfers In	7,447,968	5,832,193	5,935,759	5,935,756	5,367,298	-568,461	-9.6%
Less 5 Percent	0	0	-386,516	0	-387,098	-582	0.2%
Other Sources	0	0	0	0	0	0	n/a
Proceeds From Loans/Bonds	4,685,000	0	61,894,242	61,894,242	0	-61,894,242	-100.0%
Debt Service Funds Total	22,313,359	14,738,924	82,251,908	76,366,637	17,460,777	-64,791,131	-78.8%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Parks, Recreation & Facilities							
Parks & Special Facilities	45,464	45,464	31,041	31,040	7,390	-23,651	-76.2%
Regional Parks & Stadiums	0	0	14,424	14,424	14,424	0	0.0%
Tourism & Venues	0	0	0	0	0	0	n/a
Subtotal	45,464	45,464	45,465	45,464	21,814	-23,651	-52.0%
Public Works							
Engineering	3,620,868	268,600	39,197	0	4,365	-34,832	-88.9%
Subtotal	3,620,868	268,600	39,197	0	4,365	-34,832	-88.9%
Constitutional Officers							
Excess Fees-Property Appraiser	-3,929	-247	0	-87	0	0	n/a
Excess Fees-Tax Collector	-42,864	-24,154	0	-27,799	0	0	n/a
Property Appraiser Fees	15,219	3,268	3,255	3,255	3,573	318	9.8%
Tax Collector Fees	99,903	61,824	161,430	63,502	153,091	-8,339	-5.2%
Subtotal	68,329	40,691	164,685	38,870	156,664	-8,021	-4.9%
Non-Departmental							
Debt Service	19,951,874	13,667,388	77,977,429	75,738,446	10,916,958	-67,060,471	-86.0%
Financial and Administrative	20,700	14,316	5,248	5,248	5,248	0	0.0%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Debt Service Funds

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Other - Nondepartmental	1,697	0	0	0	0	0	n/a
Reserves	0	0	3,996,445	0	5,666,340	1,669,895	41.8%
Transfers	1,740,076	929,754	23,439	23,437	689,388	665,949	2841.2%
Subtotal	21,714,347	14,611,458	82,002,561	75,767,132	17,277,934	-64,724,627	-78.9%
Debt Service Funds Total	25,449,009	14,966,213	82,251,908	75,851,466	17,460,777	-64,791,131	-78.8%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Capital Projects Funds

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Local Option Fuel Taxes	1,146,873	1,029,720	950,000	1,020,072	950,000	0	0.0%
Impact Fees	1,601,888	1,894,277	374,841	3,008,208	338,750	-36,091	-9.6%
State Grants	18,130	0	0	0	0	0	n/a
Charges for Services	0	0	0	0	0	0	n/a
Miscellaneous Revenues	3,246,196	1,257,620	1,155,105	5,045,625	321,954	-833,151	-72.1%
Appropriated Fund Balance	0	0	49,033,381	0	36,295,189	-12,738,192	-26.0%
Interfund Transfers In	46,756	6,448,368	18,615	18,614	2,050,156	2,031,541	10913.5%
Less 5 Percent	0	0	-86,428	0	-76,327	10,101	-11.7%
Proceeds From Loans/Bonds	3,000,000	0	4,902,000	0	0	-4,902,000	-100.0%
Capital Projects Funds Total	9,059,843	10,629,984	56,347,514	9,092,519	39,879,722	-16,467,792	-29.2%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
County Administration							
Research & Education Park	1,416,661	136,112	1,360,318	1,139,838	455,352	-904,966	-66.5%
Subtotal	1,416,661	136,112	1,360,318	1,139,838	455,352	-904,966	-66.5%
Community Services							
Library Services	768,816	822,586	5,511,298	2,659,159	2,587,401	-2,923,897	-53.1%
Resident Support Services	0	0	0	0	0	0	n/a
Subtotal	768,816	822,586	5,511,298	2,659,159	2,587,401	-2,923,897	-53.1%
Environmental Resources							
Environmental Education	0	250	46,728	46,728	0	-46,728	-100.0%
Land Management	365,418	121,302	7,538,773	144,463	7,565,676	26,903	0.4%
Subtotal	365,418	121,552	7,585,501	191,191	7,565,676	-19,825	-0.3%
Mosquito Control & Coastal Management Svcs							
Impoundment Operations	0	0	125,000	59,624	57,000	-68,000	-54.4%
Subtotal	0	0	125,000	59,624	57,000	-68,000	-54.4%
Parks, Recreation & Facilities							
Facilities	1,146,936	1,089,608	542,832	134,659	2,110,290	1,567,458	288.8%
Parks & Special Facilities	179,821	0	14,528	14,425	0	-14,528	-100.0%
Regional Parks & Stadiums	709,998	2,693,123	1,434,669	478,170	1,252,649	-182,020	-12.7%
Tourism & Venues	148,720	0	16,257	0	16,257	0	0.0%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Capital Projects Funds

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Subtotal	2,185,475	3,782,731	2,008,286	627,254	3,379,196	1,370,910	68.3%
Planning & Development Services							
SLC International Airport	6,086	11,994	0	4,042	0	0	n/a
Subtotal	6,086	11,994	0	4,042	0	0	n/a
Public Works							
Engineering	5,554,011	7,813,466	21,454,158	8,746,592	18,000,296	-3,453,862	-16.1%
Road & Bridge/Maintenance	0	0	127,029	0	1,049,101	922,072	725.9%
Road & Bridge/Traffic	0	128,855	25,000	17,880	25,000	0	0.0%
Water Quality	0	0	1,566,386	1,566,385	0	-1,566,386	-100.0%
Subtotal	5,554,011	7,942,321	23,172,573	10,330,857	19,074,397	-4,098,176	-17.7%
Constitutional Officers							
Excess Fees-Tax Collector	-20,003	-168	0	-147	0	0	n/a
Tax Coll. & Prop. Appraiser Fees	0	-94	192	104	0	-192	-100.0%
Tax Collector Fees	39,406	1,006	686	562	596	-90	-13.1%
Subtotal	19,403	744	878	519	596	-282	-32.1%
Constitutional Officers (BOCC)							
Sheriff (Inmate Med., Training)	409,000	75,000	350,000	275,000	200,000	-150,000	-42.9%
Supervisor of Elections (Rent, Util.)	0	4,650	1,318,507	5,900	1,318,507	0	0.0%
Subtotal	409,000	79,650	1,668,507	280,900	1,518,507	-150,000	-9.0%
Non-Departmental							
Financial and Administrative	81,015	81,015	13,423	13,423	13,423	0	0.0%
Other - Nondepartmental	220	0	0	0	0	0	n/a
Reserves	0	0	13,363,500	0	4,600,150	-8,763,350	-65.6%
Transfers	10,026,253	1,461,888	1,533,563	1,533,560	628,024	-905,539	-59.0%
Subtotal	10,107,488	1,542,903	14,910,486	1,546,983	5,241,597	-9,668,889	-64.8%
Capital Projects Funds Total	20,832,360	14,440,593	56,342,847	16,840,367	39,879,722	-16,463,125	-29.2%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Enterprise Funds

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Other Taxes	344	0	0	0	0	0	n/a
Impact Fees	94,868	73,828	74,072	95,302	58,795	-15,277	-20.6%
Permits & Fees	1,388,056	1,539,132	1,350,000	1,528,857	1,458,565	108,565	8.0%
Special Assessments	4,520,293	4,609,526	4,704,000	4,669,416	4,704,000	0	0.0%
Federal Grants	0	0	0	64	0	0	n/a
State Grants	0	0	0	11	0	0	n/a
Charges for Services	17,949,542	17,812,590	18,454,041	18,119,659	18,521,933	67,892	0.4%
Fines and Forfeits	1,700	2,251	3,000	1,525	3,000	0	0.0%
Miscellaneous Revenues	407,031	1,298,802	578,146	503,806	579,096	950	0.2%
Appropriated Fund Balance	0	0	28,353,385	0	27,983,533	-369,852	-1.3%
Interfund Transfers In	1,425,270	0	646,103	0	766,454	120,351	18.6%
Less 5 Percent	0	0	-1,281,830	0	-1,300,880	-19,050	1.5%
Other Sources	436,616	622,125	424,200	68,048	510,820	86,620	20.4%
Proceeds From Loans/Bonds	0	0	0	0	12,550,878	12,550,878	n/a
Enterprise Funds Total	26,223,721	25,958,254	53,305,117	24,986,689	65,836,194	12,531,077	23.5%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Parks, Recreation & Facilities							
Fairwinds Golf Course	1,713,005	1,601,420	1,243,861	1,644,736	1,215,216	-28,645	-2.3%
Regional Parks & Stadiums	9,232,054	0	0	0	0	0	n/a
Subtotal	10,945,059	1,601,420	1,243,861	1,644,736	1,215,216	-28,645	-2.3%
Planning & Development Services							
Building and Code Regulation	951,661	930,316	2,848,643	986,717	2,917,304	68,661	2.4%
Subtotal	951,661	930,316	2,848,643	986,717	2,917,304	68,661	2.4%
Solid Waste & Recycling							
Solid Waste & Recycling	23,548,806	10,276,706	32,952,519	14,570,396	31,967,038	-985,481	-3.0%
Subtotal	23,548,806	10,276,706	32,952,519	14,570,396	31,967,038	-985,481	-3.0%
Water & Sewer District							
Water & Sewer Dist. - N. County	5,832,896	6,891,752	9,680,143	6,378,558	22,888,694	13,208,551	136.4%
Water & Sewer Dist. - S. Hutch	2,581,184	2,419,780	6,570,199	2,328,533	6,816,028	245,829	3.7%
Subtotal	8,414,080	9,311,533	16,250,342	8,707,090	29,704,722	13,454,380	82.8%
Non-Departmental							

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Enterprise Funds

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Debt Service	234	124	9,752	54	15,541	5,789	59.4%
Transfers	0	0	0	0	16,373	16,373	n/a
Subtotal	234	124	9,752	54	31,914	22,162	227.3%
Enterprise Funds Total	43,859,841	22,120,099	53,305,117	25,908,994	65,836,194	12,531,077	23.5%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Insurance Funds

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	%
Federal Grants	0	0	0	6,341	0	0	n/a
State Grants	0	0	0	1,057	0	0	n/a
Charges for Services	16,599,742	12,245,460	15,292,745	9,341,095	12,340,111	-2,952,634	-19.3%
Miscellaneous Revenues	1,669,089	394,809	275,684	4,676,192	206,663	-69,021	-25.0%
Appropriated Fund Balance	0	0	25,332,887	0	21,045,265	-4,287,622	-16.9%
Less 5 Percent	0	0	-204,336	0	-154,350	49,986	-24.5%
Other Sources	413,086	460,460	240,000	51,218	290,000	50,000	20.8%
Insurance Funds Total	18,681,917	13,100,729	40,936,980	14,075,903	33,727,689	-7,209,291	-17.6%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	%
Human Resources							
Insurance Program	14,950,878	14,050,600	40,367,610	14,399,959	33,112,271	-7,255,339	-18.0%
Risk Management	286,707	259,038	212,485	189,264	256,247	43,762	20.6%
Subtotal	15,237,585	14,309,638	40,580,095	14,589,223	33,368,518	-7,211,577	-17.8%
Parks, Recreation & Facilities							
Facilities	18,600	0	0	0	0	0	n/a
Subtotal	18,600	0	0	0	0	0	n/a
Non-Departmental							
Debt Service	26	14	819	6	1,244	425	51.9%
Financial and Administrative	12,360	12,360	283,519	283,519	283,519	0	0.0%
General Government	0	0	72,547	51,217	72,547	0	0.0%
Transfers	3,032,835	4,485,658	0	0	1,861	1,861	n/a
Subtotal	3,045,221	4,498,032	356,885	334,742	359,171	2,286	0.6%
Insurance Funds Total	18,301,407	18,807,670	40,936,980	14,923,965	33,727,689	-7,209,291	-17.6%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Trust and Agency Funds

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Local Business Tax	63,262	58,295	58,000	58,092	58,100	100	0.2%
Tourist Development Tax	1,438,101	1,589,339	1,350,000	1,546,515	1,425,000	75,000	5.6%
Special Assessments	0	0	791,143	0	1,069,787	278,644	35.2%
Charges for Services	0	0	316,143	0	316,143	0	0.0%
Fines and Forfeits	76,544	54,318	100,000	112,272	100,000	0	0.0%
Miscellaneous Revenues	15,202	16,566	8,227	-287,475	7,227	-1,000	-12.2%
Appropriated Fund Balance	0	0	3,010,033	0	577,493	-2,432,540	-80.8%
Interfund Transfers In	26,254	0	7,386	7,386	3,737	-3,649	-49.4%
Less 5 Percent	0	0	-126,761	0	-140,775	-14,014	11.1%
Other Sources	0	0	0	0	0	0	n/a
Trust and Agency Funds Total	1,619,362	1,718,518	5,514,171	1,436,791	3,416,712	-2,097,459	-38.0%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
County Administration							
Business and Strategic Initiatives	100,000	100,000	100,000	100,000	58,100	-41,900	-41.9%
Subtotal	100,000	100,000	100,000	100,000	58,100	-41,900	-41.9%
Parks, Recreation & Facilities							
Admin - Parks, Recreation & Facilities	504,298	0	7,565	0	5,565	-2,000	-26.4%
Tourism & Venues	351,858	447,994	806,837	569,554	716,778	-90,059	-11.2%
Subtotal	856,155	447,994	814,402	569,554	722,343	-92,059	-11.3%
Public Works							
Engineering	0	0	0	0	0	0	n/a
Subtotal	0	0	0	0	0	0	n/a
Constitutional Officers							
Excess Fees-Tax Collector	-21,362	-18,495	0	-19,642	0	0	n/a
Tax Collector Fees	42,411	47,680	46,397	46,395	35,010	-11,387	-24.5%
Subtotal	21,049	29,185	46,397	26,754	35,010	-11,387	-24.5%
Constitutional Officers (BOCC)							
Sheriff (Inmate Med., Training)	162,476	124,391	221,005	211,405	221,004	-1	0.0%
Subtotal	162,476	124,391	221,005	211,405	221,004	-1	0.0%
Statutorily Mandated & Non-County Agencies							

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Trust and Agency Funds

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Court - Other	0	0	690,936	0	305,086	-385,850	-55.8%
Subtotal	0	0	690,936	0	305,086	-385,850	-55.8%
Non-Departmental							
Debt Service	0	0	869,955	0	1,021,835	151,880	17.5%
Financial and Administrative	380	380	832	832	832	0	0.0%
Reserves	0	0	1,693,257	0	0	-1,693,257	-100.0%
Transfers	796,766	1,012,783	1,077,387	1,077,387	1,052,502	-24,885	-2.3%
Subtotal	797,146	1,013,163	3,641,431	1,078,219	2,075,169	-1,566,262	-43.0%
Trust and Agency Funds Total	1,936,827	1,714,732	5,514,171	1,985,932	3,416,712	-2,097,459	-38.0%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Grant Funds

Revenue Sources	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Tourist Development Tax	100,000	0	0	0	0	0	n/a
Federal Grants	13,242,435	16,908,549	25,290,760	13,050,699	16,564,392	-8,726,368	-34.5%
Grants From Other Local Units	466,380	361,502	2,607,849	945,202	618,233	-1,989,616	-76.3%
State Grants	3,996,581	2,983,318	21,776,431	6,256,543	14,247,414	-7,529,017	-34.6%
Miscellaneous Revenues	52,361	1,881	320,110	14,124	298,420	-21,690	-6.8%
Appropriated Fund Balance	0	0	0	0	0	0	n/a
Interfund Transfers In	1,677	8,836	0	0	0	0	n/a
Other Sources	0	0	442,328	0	0	-442,328	-100.0%
Grant Funds Total	17,859,434	20,264,086	50,437,478	20,266,569	31,728,459	-18,709,019	-37.1%

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Legislative and Legal Counsel							
Criminal Justice	229,470	0	0	0	0	0	n/a
Subtotal	229,470	0	0	0	0	0	n/a
County Administration							
Business and Strategic Initiatives	2,007,335	777,850	465,285	465,285	0	-465,285	-100.0%
Subtotal	2,007,335	777,850	465,285	465,285	0	-465,285	-100.0%
Community Services							
Housing Services	3,428,587	6,196,877	8,633,855	3,877,011	4,120,791	-4,513,064	-52.3%
Resident Support Services	4,984,577	7,125,493	13,536,938	3,980,578	11,336,201	-2,200,737	-16.3%
Subtotal	8,413,164	13,322,370	22,170,793	7,857,589	15,456,992	-6,713,801	-30.3%
Environmental Resources							
Cooperative Extension	0	0	0	0	0	0	n/a
Land Management	0	30,000	59,000	25,232	30,000	-29,000	-49.2%
Subtotal	0	30,000	59,000	25,232	30,000	-29,000	-49.2%
Mosquito Control & Coastal Management Svcs							
Admin - Mosquito Control	36,903	80,649	31,615	31,614	0	-31,615	-100.0%
Coastal Management Services	1,109,063	596,764	6,816,041	3,987,961	2,469,278	-4,346,763	-63.8%
Impoundment Operations	0	0	1,134,403	123,555	1,134,403	0	0.0%
Subtotal	1,145,966	677,413	7,982,059	4,143,130	3,603,681	-4,378,378	-54.9%
Parks, Recreation & Facilities							

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Grant Funds

Appropriation by Department/Division	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 13 Actual to Date	FY 14 Adopted Budget	FY 14 Change	% Change
Facilities	326,483	335,455	648,445	21,306	51,906	-596,539	-92.0%
Parks & Special Facilities	0	0	0	0	0	0	n/a
Regional Parks & Stadiums	142,730	-2,050	250,000	250,000	0	-250,000	-100.0%
Tourism & Venues	0	0	62,997	57,962	62,997	0	0.0%
Subtotal	469,213	333,405	961,442	329,268	114,903	-846,539	-88.0%
Planning & Development Services							
SLC International Airport	510,606	5,447,951	7,129,624	2,070,784	5,012,190	-2,117,434	-29.7%
Subtotal	510,606	5,447,951	7,129,624	2,070,784	5,012,190	-2,117,434	-29.7%
Public Safety & Communications							
Public Safety - Cent. Communications	405,668	0	139,843	0	0	-139,843	-100.0%
Public Safety - Emergency Mgmt.	247,177	259,923	401,678	193,467	324,205	-77,473	-19.3%
Subtotal	652,845	259,923	541,521	193,467	324,205	-217,316	-40.1%
Public Works							
Engineering	2,751,473	798,429	724,700	723,500	381,000	-343,700	-47.4%
Port	579,463	90,765	10,229,851	1,264,992	8,769,831	-1,460,020	-14.3%
Road & Bridge/Traffic	0	0	202,555	178,625	10,000	-192,555	-95.1%
Water Quality	154,311	364,514	6,838,217	2,508,647	4,138,753	-2,699,464	-39.5%
Subtotal	3,485,247	1,253,709	17,995,323	4,675,764	13,299,584	-4,695,739	-26.1%
Constitutional Officers (BOCC)							
Sheriff (Inmate Med., Training)	882,573	529,722	463,006	150,203	276,638	-186,368	-40.3%
Subtotal	882,573	529,722	463,006	150,203	276,638	-186,368	-40.3%
Statutorily Mandated & Non-County Agencies							
Court Related	13,305	1,677	0	0	0	0	n/a
Transportation Planning Organization	881,132	622,551	1,445,098	685,445	876,059	-569,039	-39.4%
Subtotal	894,437	624,229	1,445,098	685,445	876,059	-569,039	-39.4%
Non-Departmental							
Debt Service	0	0	0	0	0	0	n/a
Other - Nondepartmental	-3,554	0	0	0	0	0	n/a
Reserves	0	0	326,608	0	0	-326,608	-100.0%
Transfers	451,297	0	0	0	0	0	n/a
Subtotal	447,744	0	326,608	0	0	-326,608	-100.0%
Grant Funds Total	19,138,599	23,256,570	59,539,759	20,596,167	38,994,252	-20,545,507	-34.5%

St. Lucie County FY 14 Fund Summary

grouped by fund type, with some funds split out

Grant Funds

Grand Total	318,548,517	276,069,019	612,412,241	328,042,921	497,550,913	-114,861,328	-18.8%
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