

**ST. LUCIE COUNTY
FUND DEFINITIONS**

FUND DEFINITIONS:

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

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

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

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
<u>GENERAL FUND</u>		
001 GENERAL FUND	129.02 (1) F.S.	REV: Ad Valorem Taxes, Sales Tax, Licenses, Racing Tax, User fees, "General" revenue EXP: 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
106 ADDITIONAL COURT COSTS	129.01 (2) F.S.	REV: Court Charges EXP: Reimburse Fund 107 for Additional Court Costs
107 FINE & FORFEITURE FUND	129.02 (3) F.S.	REV: Ad Valorem Taxes, Fines, E911 Fee EXP: Sheriff, Judicial, Central Communications, Central Services (Jail & Judicial Maintenance)
108 ART SPECIAL GRANT FUND	129.01 (2) F.S.	REV: Grants EXP: Art Programs
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

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
150 IMPACT FEES	129.01 (2) F.S.	REV: Impact Fees EXP: Administration Operations
160 RAD PLAN MAINTENANCE	129.01 (2) F.S.	REV: FPL/State Grant EXP: Radiological Planning and Exercises
162 TOURISM DEV - 5TH CENT	129.01 (2) F.S.	REV: Tourism Dev- 5th Cent EXP: Sports Complex Parks and Recreation Improvements
170 COURT FACILITIES FUND	129.01 (2) F.S.	REV: Court Fees EXP: Judicial Maintenance & Capital
171 COURT FACILITIES FUND - COURT	129.01 (2) F.S.	REV: Court Filing Charges and Court Loses EXP: Construction, operation and maintenance of court facilities
181 HOUSING AUTHORITY	129.01 (2) F.S.	REV: Residual Funds from Loan program EXP: St. Lucie County Housing Authority
182 ENVIRONMENTAL LAND 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
186 RECYCLING OPERATING FUND	129.01 (2) F.S.	REV: Garbage Franchise, Grants EXP: County Recycling 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>		
301 S. COUNTY REGIONAL STADIUM	129.02 (4) F.S.	REV: Bond Proceeds, Donations EXP: South County Annex
302 EROSION CAPITAL FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds, Grants

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
		EXP: Erosion Control Capital Projects
304 COMMUNICATIONS SYSTEM FUND	129.02 (4) F.S.	REV: Additional Traffic Fine EXP: New Communications System
305 BEACH BOND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Beach Acquisition & Capital Improvements
310 IMPACT FEES FUND	129.02 (4) F.S.	REV: Impact Fees EXP: Parks, Libraries, Public Building and Correctional Building
315 COUNTY BUILDING FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sheriff's Administration Bldg, ADA Improvements, Capital projects as approved by BOCC
316 COUNTY/TRANSPORTATION CAPITAL	129.02 (4) F.S.	REV: Franchise Fees, Gas taxes EXP: Capital Transportation Projects, Parks Capital Projects, Capital projects as approved by BOCC
317 COUNTY CAPITAL - STATE REV SHARE	129.02 (4) F.S.	REV: State Revenue Sharing EXP: Clerk of Courts Bldg, Judicial A/C Chiller & Land and Capital Improvements
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
342 PORT DEVELOPMENT FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Port Development
352 SHI WASTE WATER TREATMENT	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Construction of waste and water treatment plant
362 SPORT COMPLEX IMPROVEMENT	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sports Complex improvements
370 MSBU INHOUSE FINANCING	129.02 (4) F.S.	REV: Transportation Trust Fund EXP: Assessment Proceeds from Property Owners
382 ENVIRONMENTAL LAND	129.02 (4) F.S.	REV: Bond Proceeds EXP: Environmental Land Acquisition
389-399 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs
<u>ENTERPRISE FUNDS</u>		
401-402 S.L.C. LANDFILL	129.01 (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

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
421-458 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
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

County Administration

- √ Administration
- √ Media Relations
- √ Research & Education Park

County Attorney

- √ Criminal Justice

Environmental Resources

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

Housing & Community Services

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

Human Resources & Support Services

- √ Human Resources

Office of Management & Budget

- √ Grants
- √ Management & Budget
- √ Purchasing

Parks, Recreation & Facilities

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

Planning & Development Services

- √ Business & Concurrency
- √ Planning

Public Safety & Communications

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

Public Works

- √ Soil & Water

Special Revenue Funds

County Administration

- √ Research & Education Park

County Attorney

- √ Criminal Justice

Environmental Resources

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

Housing & Community Services

- √ Community Services
- √ Housing
- √ Library

Mosquito Control & Coastal Management Services

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

Parks, Recreation & Facilities

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

Planning & Development Services

- √ Building & Code Regulation
- √ Business & Concurrency
- √ 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

Housing & Community Services

- √ Library

Parks, Recreation & Facilities

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

Public Works

- √ Engineering
- √ Water Quality

Proprietary Fund Types

Enterprise Funds

Parks, Recreation & Facilities

- √ Fairwinds Golf Course

Planning & Development Services

- √ Building & Code Regulation
- √ Public Works
- √ Solid Waste & Recycling
- √ Water & Sewer District

Internal Service

Human Resources & Support Services

- √ Insurance Program
- √ Risk Management

Agency Funds

Trust & Agency Funds

Parks, Recreation & Facilities

- √ Administration
- √ Tourism & Venues

Planning & Development Services

- √ Business & Concurrency

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

Fund	Fund Name	FY 10 Amended	FY 11 Amended	FY 12 Amended	FY 13 Adopted	FY 13 Change	% Chg
001	General Fund	190,142,711	176,730,176	159,090,768	136,662,138	-22,428,630	-14.1%
101	Transportation Trust Fund	63,911,911	60,420,911	44,953,356	43,546,733	-1,406,623	-3.1%
102	Unincorporated Services Fund (Com	6,619,528	6,293,964	4,992,126	4,079,262	-912,864	-18.3%
102001	Drainage Maintenance MSTU (SLC S	11,494,571	11,154,032	15,164,996	14,795,284	-369,712	-2.4%
103	County Law Enforcement MSTU	3,071,307	3,154,837	3,106,214	3,055,740	-50,474	-1.6%
104	Grants & Donations Fund	712,256	589,153	647,401	656,946	9,545	1.5%
105	Library Special Grants Fund	166,333	158,300	160,239	142,584	-17,655	-11.0%
107	Fine & Forfeiture Fund (Jail, Law Enf	75,148,630	75,877,969	76,600,286	76,044,292	-555,994	-0.7%
109	Drug Abuse Fund	84,937	54,517	62,949	64,483	1,534	2.4%
111	River Park I Fund	46,985	49,270	62,599	63,838	1,239	2.0%
112	River Park II Fund	10,594	9,865	13,000	15,689	2,689	20.7%
113	Harmony Heights 3 Fund	4,726	4,903	8,544	10,709	2,165	25.3%
114	Harmony Heights 4 Fund	9,113	9,468	19,167	24,150	4,983	26.0%
115	Sheraton Plaza Fund	10,779	12,103	13,569	12,280	-1,289	-9.5%
116	Sunland Gardens Fund	10,582	10,724	22,234	28,005	5,771	26.0%
117	Sunrise Park Fund	3,692	3,292	5,987	7,434	1,447	24.2%
118	Paradise Park Fund	15,140	16,387	19,209	20,125	916	4.8%
119	Holiday Pines Fund	15,419	15,294	26,819	32,583	5,764	21.5%
120	The Grove Fund	4,088	4,170	3,326	2,722	-604	-18.2%
121	Blakely Subdivision Fund	3,321	2,763	3,048	3,237	189	6.2%
122	Indian River Estates Fund	18,008	18,603	26,524	25,863	-661	-2.5%
123	Queens Cove Lighting Dist#13 Fund	6,848	6,950	10,728	12,935	2,207	20.6%
126	Southern Oak Estates Lighting	4,882	4,845	4,782	5,016	234	4.9%
127	Pine Hollow Street Lighting MSTU	7,874	7,120	7,812	8,121	309	4.0%
128	Kings Hwy Industrial Park Lighting	9,314	9,480	17,232	8,308	-8,924	-51.8%
129	County Parks MSTU Fund	10,816,445	10,098,242	19,779,754	7,216,260	-12,563,494	-63.5%
130	SLC Public Transit MSTU	13,703,656	19,361,754	16,114,618	15,188,502	-926,116	-5.7%
136	Meadowood MSTU	31,017	28,785	35,890	38,703	2,813	7.8%
138	Palm Lake Gardens MSTU Fund	6,865	5,370	7,688	8,237	549	7.1%
139	Palm Grove Fund	12,850	14,157	16,056	17,483	1,427	8.9%
140	Airport Fund	11,436,946	13,957,000	14,083,800	7,931,354	-6,152,446	-43.7%
140001	Port Fund	9,351,110	9,226,794	9,349,500	9,954,555	605,055	6.5%
142	Port MSBU Development Fund	91,260	84,644	77,437	74,729	-2,708	-3.5%
145	SLC Mosquito Control District	8,239,733	7,860,546	7,548,142	7,187,847	-360,295	-4.8%
146	Mosquito State I Fund	44,940	38,701	20,503	18,500	-2,003	-9.8%
150	Impact Fee Collections	424,827	354,279	318,269	265,170	-53,099	-16.7%
160	Plan Maintenance RAD Fund	492,858	446,098	382,996	391,796	8,800	2.3%
162	Tourism Dev-5th Cent	196,663	206,535	277,117	372,087	94,970	34.3%
170	Court Facilities Fund	1,955,393	2,470,464	2,817,463	1,911,313	-906,150	-32.2%
171	Court Facilities Fund-Court Costs	176,932	181,620	184,002	184,502	500	0.3%

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

Fund	Fund Name	FY 10 Amended	FY 11 Amended	FY 12 Amended	FY 13 Adopted	FY 13 Change	% Chg
181	SLC Housing Finance Authority Fund	30,510	30,570	26,377	31,815	5,438	20.6%
182	Environmental Land Acquisition Fund	79,853	81,969	48,637	48,200	-437	-0.9%
183	Ct Administrator-19th Judicial Cir	3,370,703	3,391,918	3,304,230	2,660,619	-643,611	-19.5%
184	SLC Erosion District E	10,140,372	10,232,017	9,001,658	9,476,292	474,634	5.3%
185	Housing Assistance SHIP Program	1,468,167	406,389	249,471	247,345	-2,126	-0.9%
187	Boating Improvement Projects	904,743	1,000,516	987,843	1,052,843	65,000	6.6%
188	Bluefield Ranch Improvements	127,218	129,085	130,517	130,837	320	0.2%
189	Hurricane Housing Recovery Pla	4,315,885	2,099,814	1,690,402	1,251,611	-438,791	-26.0%
190	Sports Complex Fund	0	2,540,764	2,761,306	2,338,029	-423,277	-15.3%
201	So County Regional Stadium Debt	54,729	0	0	0	0	n/a
204	Communication System I&S Fund	957,219	426,040	406,534	376,731	-29,803	-7.3%
205	Beach Bond I&S Fund	0	0	0	0	0	n/a
210	Impact Fees I&S	436,432	437,285	437,894	171,093	-266,801	-60.9%
215	Sales Tax Revenue Bonds I&S Fund	8,100,396	7,993,961	6,949,875	5,747,064	-1,202,811	-17.3%
216	County Capital I&S	2,068,999	1,518,414	1,531,746	1,508,776	-22,970	-1.5%
217	State Revenue Sharing Bonds I&S	1,180,213	1,174,173	1,185,529	1,186,279	750	0.1%
218	Transportation I&S Fund	3,851,861	3,556,079	3,537,226	3,517,713	-19,513	-0.6%
234	Driftwood Manor I&S Fund	2,127	0	0	0	0	n/a
235	Becker Road I&S Fund	0	0	0	0	0	n/a
242	Port I&S Fund (SLC Port Bond)	1,064,996	1,008,313	675,324	599,964	-75,360	-11.2%
250	Capital Projects I&S	22,708,460	23,989,870	3,544,295	556,194	-2,988,101	-84.3%
262	Tourism Dev 4th Cent I&S Fund	1,820,738	6,127,210	1,290,771	1,603,141	312,370	24.2%
273	SHI Sp Assessment Rfd 1998 Bond	3,112,203	1,907,801	1,909,090	1,709,028	-200,062	-10.5%
282	Environmental Land I&S Fund	2,339,695	1,648,829	124,637	0	-124,637	-100.0%
295	River Branch I&S Fund	47,405	48,300	48,832	48,296	-536	-1.1%
296	No Lennard Rd 1	40,890	2,499,831	2,635,273	1,409,206	-1,226,067	-46.5%
297	No Lennard Rd 2	35,000	441,732	432,105	180,167	-251,938	-58.3%
298	No Lennard Rd 1	32,000	209,449	216,286	57,601	-158,685	-73.4%
301	So. County Regional Stadium	3,573	17,250	0	0	0	n/a
310	Impact Fee Funds	14,090,915	12,652,587	11,870,399	9,348,802	-2,521,597	-21.2%
315	County Building Fund	2,149,269	1,955,898	819,790	144,147	-675,643	-82.4%
316	County Capital	19,452,011	19,126,795	12,017,745	10,967,485	-1,050,260	-8.7%
317	County Capital-St Rev Share Bnd	12,410,732	4,342,384	4,031,065	4,207,759	176,694	4.4%
318	County Capital - Transportation	25,011,672	19,454,186	18,796,664	17,278,607	-1,518,057	-8.1%
330	Lakewood Park Fund	9,173	0	0	0	0	n/a
342	Port Development Capital Fund	264,300	0	0	0	0	n/a
362	Sports Complex Improv Fund	992,368	4,300,972	4,492,078	921,413	-3,570,665	-79.5%
370	MSBU Inhouse Financing Projects	714,931	779,847	820,436	842,847	22,411	2.7%
382	Environmental Land Capital Fund	4,624,547	4,692,139	4,680,226	4,512,721	-167,505	-3.6%
390	MSBU Capital	11,105,768	11,463,184	5,229,116	5,523,000	293,884	5.6%

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

Fund	Fund Name	FY 10 Amended	FY 11 Amended	FY 12 Amended	FY 13 Adopted	FY 13 Change	% Chg
396	Lennard Road 1 - Roadway Capital	5,262,457	3,457,669	1,250,187	767,187	-483,000	-38.6%
397	Lennard Road 2 - Water Capital	893,284	715,796	296,274	213,624	-82,650	-27.9%
398	Lennard Road 3 - Sewer Capital	283,637	168,965	89,521	63,646	-25,875	-28.9%
401	Sanitary Landfill Fund	27,228,912	31,643,240	24,826,608	23,570,962	-1,255,646	-5.1%
418	Golf Course Fund	1,428,000	1,443,323	1,300,129	1,293,140	-6,989	-0.5%
451	S. Hutchinson Utilities Fund	3,771,550	4,771,157	5,326,681	4,990,270	-336,411	-6.3%
458	SH Util-Renewal & Replacement	471,329	449,453	894,848	604,375	-290,473	-32.5%
461	Sports Complex Fund	2,733,037	0	0	0	0	n/a
471	No County Utility District-Operatin	5,536,412	5,981,290	6,407,853	7,018,387	610,534	9.5%
478	No Cty Util Dist-Renewal & Replace	339,609	404,580	755,074	711,409	-43,665	-5.8%
479	No Cty Util Dist-Capital Facilities	2,064,069	2,163,909	3,907,118	1,462,738	-2,444,380	-62.6%
491	Building Code Fund	2,902,633	2,387,898	2,440,508	2,532,375	91,867	3.8%
505	Insurance & Loss Fund	36,148,448	37,275,370	46,569,661	40,358,572	-6,211,089	-13.3%
610	Tourist Development Trust Fund	878,979	778,311	1,041,683	1,097,787	56,104	5.4%
611	Tourist Development Trust-Adv Fund	583,672	520,057	670,300	735,547	65,247	9.7%
620	Law Enforcement Trust Fund	468,352	605,780	429,320	487,974	58,654	13.7%
625	Law Library	453,511	596,415	694,417	348,944	-345,473	-49.8%
665	SLC Art in Public Places Trust Fund	1,448,801	564,212	7,431	5,000	-2,431	-32.7%
666	SLC Economic Dev Trust Fund	154,822	157,437	136,930	102,662	-34,268	-25.0%
669	Lake Drive MSBU	55,978	13,171	65,741	15,201	-50,540	-76.9%
673	S. Hutchinson Fund	0	0	0	0	0	n/a
674	Driftwood Manor MSBU Fund	0	0	0	0	0	n/a
676	King Orange MSBU Fund	0	0	0	0	0	n/a
677	Lost Tree Estates Fund	0	0	0	0	0	n/a
679	Timberlake Estates MSBU	0	0	0	0	0	n/a
681	King Orange 2	32,999	34,455	35,265	11,009	-24,256	-68.8%
682	Skylark 2	22,575	23,447	24,051	7,705	-16,346	-68.0%
683	Revels Lane 1	40,793	42,241	42,938	13,424	-29,514	-68.7%
685	Sunland Gardens MSBU	164,261	347,945	182,055	39,769	-142,286	-78.2%
686	Greenacres MSBU	73,867	75,060	84,388	17,973	-66,415	-78.7%
687	Indian River Estates MSBU	874,720	874,720	543,852	608,409	64,557	11.9%
688	Briargate MSBU	9,915	6,409	0	0	0	n/a
689	Rouse Road MSBU	44,942	40,856	36,445	15,492	-20,953	-57.5%
690	Treasure Cove/Ocean Harbor S MSB	127,266	132,615	137,381	130,169	-7,212	-5.2%
691	North A1A MSBU	6,767	6,767	0	0	0	n/a
692	Ideal Holding Road MSBU	0	0	0	0	0	n/a
693	Westglen MSBU	0	0	0	0	0	n/a
694	Raintree Forest MSBU	8,127	8,127	0	0	0	n/a
Grand Total		662,148,841	646,330,331	580,136,186	506,968,890	-73,167,296	-12.6%

**SUMMARY OF REVENUES AND EXPENDITURES
MAJOR FUNDS**

	GENERAL			FINE AND FORFEITURE			TRANSPORTATION TRUST		
	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	74,960,106	79,088,525	66,526,596	4,541,215	11,130,615	14,854,190	38,026,635	35,180,497	34,596,978
TAXES	43,633,874	42,245,094	41,517,049	60,293,019	57,345,694	56,356,589	4,139,000	4,057,000	2,888,402
LICENSES & PERMITS	2,370,243	2,340,243	2,340,243				1,742,644	1,742,644	1,454,068
INTERGOVERNMENTAL REVENUES	23,910,429	21,104,819	22,314,825	2,624,937	1,611,319	1,669,090	17,380,037	5,997,850	4,916,673
CHARGES FOR SERVICES	1,111,794	1,152,943	1,126,902	1,242,527	1,292,527	1,207,527			
FINES AND FORFEITS	51,000	51,000	39,000	275,583	276,518	296,518			
MISCELLANEOUS REVENUES	4,886,992	4,680,556	4,318,161	1,042,390	1,229,572	1,137,137	164,735	31,735	98,735
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	9,930,259	1,145,742	1,236,769	4,296,335	3,753,909	3,692,149	391,334		
PROCEEDS FROM LOANS/BONDS									
INTERNAL SERVICES & OTHER									
LESS 5%	-2,790,295	-2,793,809	-2,757,407	-3,213,447	-3,216,263	-3,168,908	-575,771	-575,340	-408,123
TOTAL EST. REVENUE SOURCES	158,064,402	149,015,113	136,662,138	71,102,559	73,423,891	76,044,292	61,268,614	46,434,386	43,546,733
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	27,221,711	27,751,292	24,455,161	2,610,132	2,822,275	2,691,045	1,238,510	1,238,510	828,214
PUBLIC SAFETY	6,771,908	4,681,926	4,670,747	13,319,883	11,705,725	11,119,995			
PHYSICAL ENVIRONMENT	2,210,840	2,003,876	1,982,682						
TRANSPORTATION	1,296,383	1,039,215	1,008,999				19,802,644	9,145,046	9,278,991
ECONOMIC ENVIRONMENT	2,541,569	4,583,551	13,406,062	1,980,000	1,980,000	1,700,000			
HUMAN SERV. & COURT RELATED	20,554,030	6,438,463	9,932,080	2,443,499	2,434,230	2,278,863			
CULTURE & RECREATION	11,612,524	11,020,269	11,121,208	5,219,075	2,021,235	1,984,370			
CAPITAL OUTLAY	3,590,462	8,331,063	1,697,603	307,393	307,393	15,000	30,299,405	24,880,894	23,027,475
DEBT SERVICE-PRINCIPAL	603,449	522,717	213,959	360,491	384,004	397,761	6,987	4,551	2,086
DEBT SERVICE-INTEREST & FEES	47,119	27,765	15,738	74,914	54,080	33,705	607	190	88
TOTAL EXPENDITURES/EXPENSES	76,449,995	66,400,137	68,504,239	26,315,387	21,708,942	20,220,739	51,348,153	35,269,191	33,136,854
OTHER FINANCING USES									
INTERFUND TRANS & OTHER	1,959,905	4,908,704	4,400,352	1,101,628	1,010,120	1,165,967	2,883,566	0	0
TRANSFER TO CONST. OFFICERS	30,929,633	30,631,467	31,881,116	42,594,594	43,869,300	43,854,788	0	0	0
TOTAL EXPENDITURES & USES	109,339,533	101,940,308	104,785,707	70,011,609	66,588,362	65,241,494	54,231,719	35,269,191	33,136,854
ESTIMATED ENDING BALANCE*	48,724,869	47,074,805	31,876,431	1,090,950	6,835,529	10,802,798	7,036,895	11,165,195	10,409,879
TOTAL EXPENDITURES, USES	158,064,402	149,015,113	136,662,138	71,102,559	73,423,891	76,044,292	61,268,614	46,434,386	43,546,733

*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 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	3,798,036	4,260,193	4,334,967	150,759,446	126,319,052	130,608,090	272,085,438	255,978,882	250,920,821
TAXES	3,032,161	2,879,018	2,835,115	19,696,627	17,601,446	18,308,601	130,794,681	124,128,252	121,905,756
LICENSES & PERMITS				9,847,650	9,761,831	9,889,515	13,960,537	13,844,718	13,683,826
INTERGOVERNMENTAL REVENUES	137,000	53,630	111,521	29,650,036	33,803,580	33,187,550	73,702,439	62,571,198	62,199,659
CHARGES FOR SERVICES				43,285,691	40,020,935	36,199,600	45,640,012	42,466,405	38,534,029
FINES AND FORFEITS				952,937	889,225	757,225	1,279,520	1,216,743	1,092,743
MISCELLANEOUS REVENUES	132,242	90,000	70,000	7,594,573	4,948,211	4,025,080	13,820,932	10,980,074	9,649,113
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	99,470			9,831,541	8,190,778	7,386,887	24,548,939	13,090,429	12,315,805
PROCEEDS FROM LOANS/BONDS				25,582,001	8,451,186	5,502,000	25,582,001	8,451,186	5,502,000
INTERNAL SERVICES & OTHER				575,100	781,000	664,200	575,100	781,000	664,200
LESS 5%	-152,816	-143,951	-145,256	-2,904,673	-2,799,755	-3,019,368	-9,637,002	-9,529,118	-9,499,062
TOTAL EST. REVENUE SOURCES	7,046,093	7,138,890	7,206,347	294,870,929	247,967,489	243,509,380	592,352,597	523,979,769	506,968,890
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	249,465	249,465	224,266	23,652,098	20,156,060	19,908,589	54,971,916	52,217,602	48,107,275
PUBLIC SAFETY				2,817,918	2,662,160	2,685,038	22,909,709	19,049,811	18,475,780
PHYSICAL ENVIRONMENT				38,578,860	32,444,288	32,674,788	40,789,700	34,448,164	34,657,470
TRANSPORTATION				26,498,857	28,774,145	31,595,508	47,597,884	38,958,406	41,883,498
ECONOMIC ENVIRONMENT				1,377,611	2,738,943	2,442,531	5,899,180	9,302,494	17,548,593
HUMAN SERV. & COURT RELATED	3,295,906	3,054,060	3,124,672	3,497,249	1,830,156	1,825,589	29,790,684	13,756,909	17,161,204
CULTURE & RECREATION				8,735,440	8,616,427	8,983,411	25,567,039	21,657,931	22,088,989
CAPITAL OUTLAY	31,250	0	52,436	77,777,533	74,816,642	63,750,803	112,006,043	108,335,992	88,543,317
DEBT SERVICE-PRINCIPAL	3,127	2,029	930	31,986,449	14,831,503	9,408,344	32,960,503	15,744,804	10,023,080
DEBT SERVICE-INTEREST & FEES	271	84	39	10,372,621	8,099,923	7,142,738	10,495,532	8,182,042	7,192,308
TOTAL EXPENDITURES/EXPENSES	3,580,019	3,305,638	3,402,343	225,294,636	194,970,247	180,417,339	382,988,190	321,654,155	305,681,514
OTHER FINANCING USES									
INTERFUND TRANS & OTHER				18,603,840	7,171,605	6,806,983	24,548,939	13,090,429	12,373,302
TRANSFER TO CONST. OFFICERS	137,709	130,950	130,314	1,854,138	1,779,989	1,716,662	75,516,074	76,411,706	77,582,880
TOTAL EXPENDITURES & USES	3,717,728	3,436,588	3,532,657	245,752,614	203,921,841	188,940,984	483,053,203	411,156,290	395,637,696
ESTIMATED ENDING BALANCE*	3,328,365	3,702,302	3,673,690	49,118,315	44,045,648	54,568,396	109,299,394	112,823,479	111,331,194
TOTAL EXPENDITURES, USES	7,046,093	7,138,890	7,206,347	294,870,929	247,967,489	243,509,380	592,352,597	523,979,769	506,968,890

*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

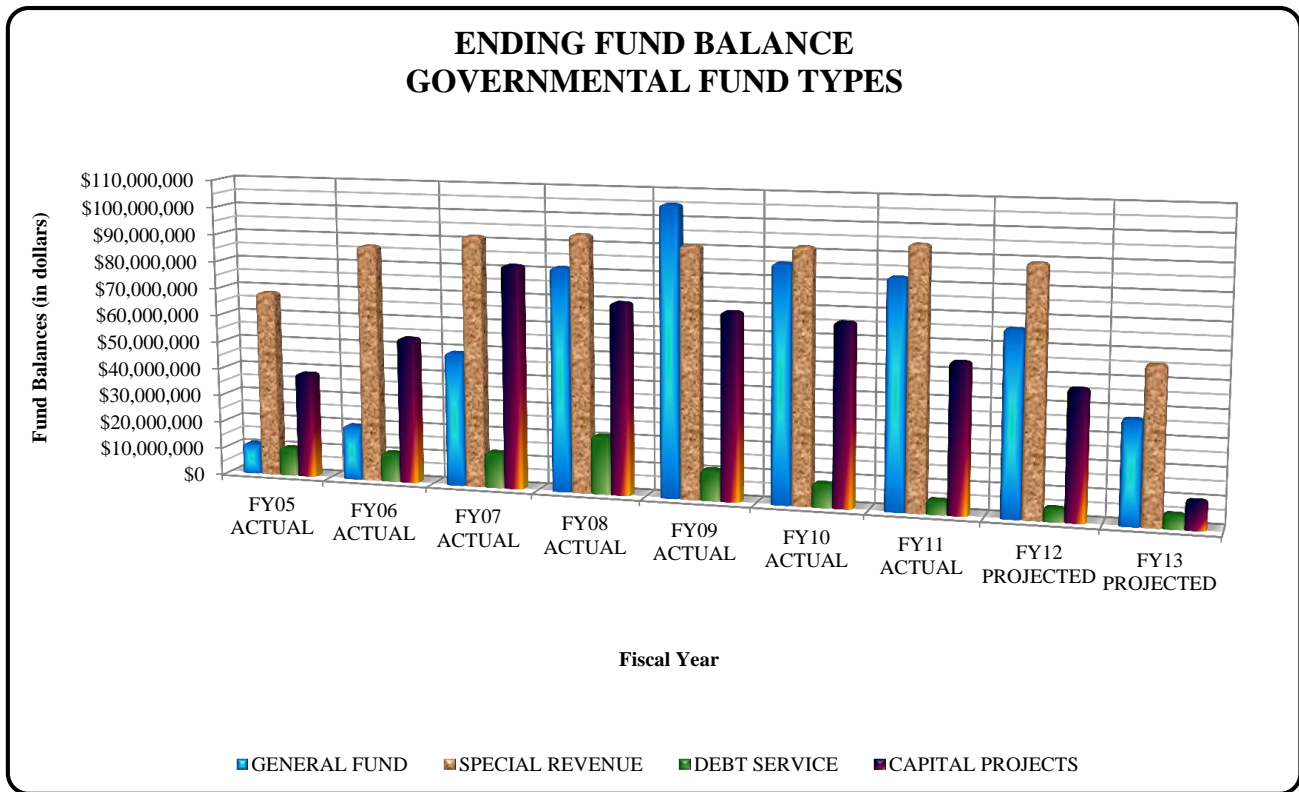
Fund balances are needed to fund operations until property tax collections begin. The amounts vary due to a mixture of liquidity, debt service reserves, and contingency reserves. Some of the larger fund balances are a result of higher reserves to pay off debt services for the Sales Tax Revenue Bonds 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) 2005 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 2013, is \$37,372,315 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. In addition, the revenue which will be returned by some of the Constitutional Officers have been budgeted conservatively. 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	FY2011 Year End Actual Fund Bal	FY2012 Year End Estimated Fund Bal	FY2013 Revenues/ Sources	FY2013 Expenses/ Uses	9/30/2013 Year End Estimated Fund Bal	Change in Fund Balance FY2012 to FY2013
GENERAL FUND						
GENERAL FUND	\$82,766,050	\$66,526,596	\$70,135,542	\$99,289,823	\$37,372,315	-\$29,154,281
Subtotal	\$82,766,050	\$66,526,596	\$70,135,542	\$99,289,823	\$37,372,315	-\$29,154,281
SPECIAL REVENUE FUNDS						
TRANSPORTATION TRUST FUND	\$34,384,276	\$34,596,978	\$8,949,755	\$33,105,178	\$10,441,555	-\$24,155,423
UNINCORPORATED SERVICES FUND	\$9,741,177	\$8,184,994	\$10,689,552	\$3,759,539	\$15,115,007	\$6,930,013
LAW ENFORCEMENT MSTU	\$181,160	\$130,812	\$2,924,928	\$3,025,015	\$30,725	-\$100,087
GRANTS AND DONATIONS FUND	\$423,297	\$432,842	\$224,104	\$517,521	\$139,425	-\$293,417
LIBRARY SPECIAL GRANTS FUND	\$64,439	\$50,560	\$92,024	\$91,224	\$51,360	\$800
FINE AND FORFEITURE FUND	\$14,238,596	\$14,854,190	\$61,190,102	\$63,495,458	\$12,548,834	-\$2,305,356
DRUG ABUSE FUND	\$29,675	\$31,209	\$33,274	\$32,392	\$32,091	\$882
RIVER PARK I FUND	\$18,523	\$0	\$63,838	\$43,051	\$20,787	\$20,787
RIVER PARK II FUND	\$3,681	\$6,370	\$9,319	\$9,107	\$6,582	\$212
HARMONY HEIGHTS 3 FUND	\$2,968	\$5,133	\$5,576	\$3,784	\$6,925	\$1,792
HARMONY HEIGHTS 4 FUND	\$7,040	\$12,023	\$12,127	\$8,241	\$15,909	\$3,886
SHERATON PLAZA FUND	\$5,893	\$4,604	\$7,676	\$9,280	\$3,000	-\$1,604
SUNLAND GARDENS FUND	\$8,548	\$14,319	\$13,686	\$9,234	\$18,771	\$4,452
SUNRISE PARK FUND	\$2,561	\$4,008	\$3,426	\$2,300	\$5,134	\$1,126
PARADISE PARK	\$6,143	\$7,059	\$13,066	\$12,696	\$7,429	\$370
HOLIDAY PINES FUND	\$9,218	\$14,982	\$17,601	\$14,104	\$18,479	\$3,497
THE GROVE FUND	\$0	\$396	\$2,326	\$2,722	\$0	-\$396
BLAKELY SUBDIVISION FUND	\$1,636	\$1,825	\$1,412	\$1,386	\$1,851	\$26
INDIAN RIVER ESTATES FUND	\$13,252	\$12,591	\$13,272	\$16,301	\$9,562	-\$3,029
QUEENS COVE LIGHTING DISTRICT	\$3,604	\$5,811	\$7,124	\$5,720	\$7,215	\$1,404
SOUTHERN OAK ESTATES LIGHTING	\$2,860	\$3,094	\$1,922	\$2,872	\$2,144	-\$950
PINE HOLLOW STREET LIGHTING MSTU	\$2,394	\$2,703	\$5,418	\$5,306	\$2,815	\$112
KINGS HWY IND. PARK LIGHTING	\$3,797	\$2,565	\$5,743	\$7,608	\$700	-\$1,865
PARKS MSTU	\$6,209,155	4,030,409	\$3,185,851	\$6,479,295	\$736,965	-\$3,293,444
SLC PUBLIC TRANSIT MSTU	\$2,494,239	\$2,684,969	\$12,503,533	\$15,008,842	\$179,660	-\$2,505,309
MONTE CARLO LIGHTING MSTU #4	\$8,545	\$12,358	\$26,345	\$26,471	\$12,232	-\$126
PALM LAKE GARDENS MSTU FUND	\$3,669	\$4,221	\$4,016	\$3,922	\$4,315	\$94
PALM GROVE FUND	\$4,305	\$5,732	\$11,751	\$11,411	\$6,072	\$340
PORT AND AIRPORT	\$9,749,271	\$8,668,762	\$9,217,147	\$15,337,050	\$2,548,859	-\$6,119,903
PORT MSBU DEVELOPMENT FUND	\$49,702	\$46,994	\$27,735	\$30,344	\$44,385	-\$2,609
MOSQUITO CONTROL FUNDS	\$4,610,307	\$4,334,967	\$2,852,880	\$3,524,157	\$3,663,690	-\$671,277
MOSQUITO CONTROL STATE FUNDS	\$2,107	\$0	\$18,500	\$18,500	\$0	\$0
IMPACT FEE COLLECTIONS	\$278,269	\$225,170	\$40,000	\$104,726	\$160,444	-\$64,726
RAD	\$22,233	\$22,233	\$369,563	\$368,953	\$22,843	\$610
TOURISM DEV - 5TH CENT	\$159,821	\$230,965	\$141,122	\$96,748	\$275,339	\$44,374
COURT FACILITIES	\$1,971,013	\$1,075,313	\$836,000	\$1,812,312	\$99,001	-\$976,312
COURT FACILITIES FUND	\$184,002	\$184,502	\$0	\$165,782	\$18,720	-\$165,782
HOUSING AUTHORITY	\$21,152	\$26,590	\$5,225	\$14,369	\$17,446	-\$9,144
ENVIRONMENTAL LANDS	\$48,637	\$48,200	\$0	\$48,200	\$0	-\$48,200
COURT ADMINISTRATOR	\$2,431,195	\$1,740,084	\$920,535	\$1,135,600	\$1,525,019	-\$215,065
EROSION DISTRICT	\$6,004,298	\$6,513,894	\$2,960,398	\$4,174,455	\$5,299,837	-\$1,214,057
SHIP	\$0	\$0	\$247,345	\$247,345	\$0	\$0
BOATING IMPROVEMENTS PROJECTS	\$919,918	\$984,918	\$67,925	\$0	\$1,052,843	\$67,925
BLUEFIELD RANCH IMPROVEMENTS	\$128,417	\$128,737	\$2,100	\$20,838	\$109,999	-\$18,738
FHFC HURRICANE HOUSING REC.	\$0	\$0	\$1,251,611	\$1,251,611	\$0	\$0
SPORTS COMPLEX FUND	\$0	\$17,821	\$2,320,208	\$273,564	\$2,064,465	\$2,046,644
Subtotal	\$94,454,993	\$89,365,907	\$121,297,061	\$154,334,534	\$56,328,434	-\$33,037,473

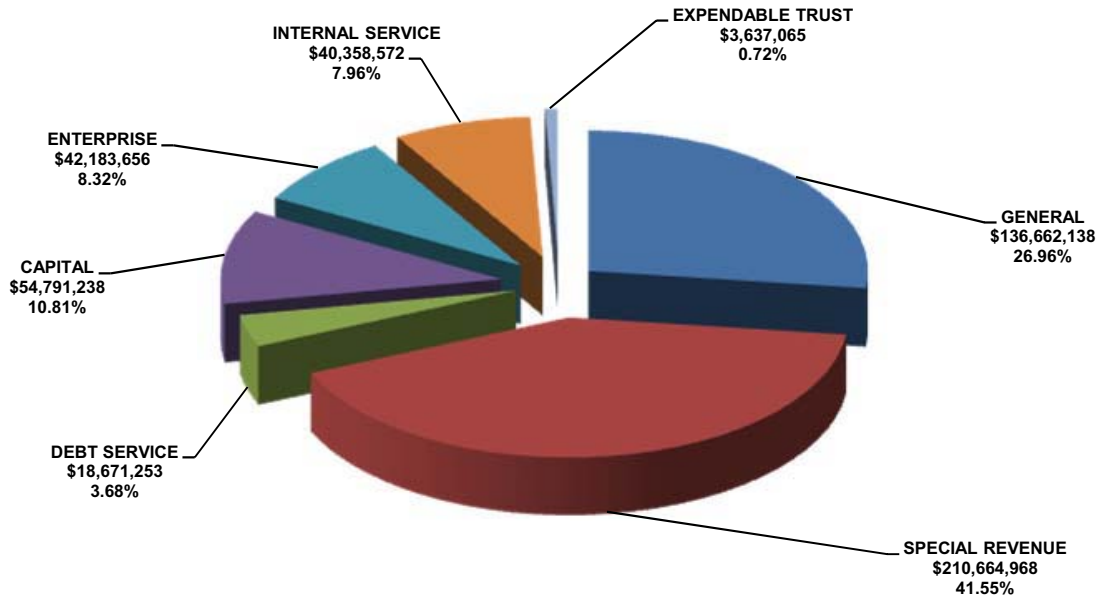
Estimated Changes in Fund Balance

Fund Name	FY2011 Year End Actual Fund Bal	FY2012 Year End Estimated Fund Bal	FY2013 Revenues/ Sources	FY2013 Expenses/ Uses	9/30/2013 Year End Estimated Fund Bal	Change in Fund Balance FY2012 to FY2013
DEBT SERVICE FUNDS						
COMMUNICATION SYSTEM I & S FUND	\$29,803	\$0	\$376,731	\$367,112	\$9,619	\$9,619
IMPACT FEES I&S	\$9,726	\$9,725	\$161,368	\$161,368	\$9,725	\$0
5YR BUILDING BOND I & S FUND	\$1,813,014	\$1,141,662	\$4,605,402	\$5,004,727	\$742,337	-\$399,325
COUNTY CAPITAL I&S	\$344,526	\$321,556	\$1,187,220	\$1,196,394	\$312,382	-\$9,174
STATE REV SHARING BONDS I&S	\$286,829	\$287,579	\$898,700	\$948,531	\$237,748	-\$49,831
TRANSPORTATION - I&S	\$316,179	\$306,666	\$3,211,047	\$3,256,513	\$261,200	-\$45,466
PORT I&S FUND	\$459,220	\$386,531	\$213,433	\$284,368	\$315,596	-\$70,935
CAPITAL PROJECTS I&S	\$88,256	\$306,764	\$249,430	\$268,080	\$288,114	-\$18,650
TOURISM DVE 4TH CENT I & S FUND	\$437,441	\$629,237	\$973,904	\$771,502	\$831,639	\$202,402
SHI SPECIAL ASSESSMENT BOND	\$1,243,972	\$1,043,910	\$665,118	\$410,930	\$1,298,098	\$254,188
ENVIRONMENTAL LAND I & S FUND	\$123,637	\$0	\$0	\$0	\$0	\$0
RIVER BRANCH I & S FUND	\$34,362	\$33,826	\$14,470	\$13,207	\$35,089	\$1,263
NORTH LENNARD RD MSBU 1	\$145,443	\$564,706	\$844,500	\$476,670	\$932,536	\$367,830
NORTH LENNARD RD MSBU 2	\$2,037	\$11,609	\$168,558	\$89,490	\$90,677	\$79,068
NORTH LENNARD RD MSBU 3	\$11,880	\$4,685	\$52,916	\$28,710	\$28,891	\$24,206
Subtotal	<u>\$5,346,325</u>	<u>\$5,048,456</u>	<u>\$13,622,797</u>	<u>\$13,277,602</u>	<u>\$5,393,651</u>	<u>\$345,195</u>
CAPITAL PROJECTS FUNDS						
S. COUNTY REGIONAL STADIUM	\$0	\$0	\$0	\$0	\$0	\$0
IMPACT FEE FUNDS	\$11,464,444	\$8,992,703	\$356,099	\$7,915,288	\$1,433,514	-\$7,559,189
COUNTY BUILDING BOND FUND	\$781,790	\$143,957	\$190	\$144,147	\$0	-\$143,957
COUNTY & TRANSP. CAPITAL	\$5,132,303	\$9,918,735	\$1,048,750	\$9,715,756	\$1,251,729	-\$8,667,006
CTY CAPITAL - ST REV SHARING BOND	\$3,993,065	\$4,169,759	\$38,000	\$2,563,552	\$1,644,207	-\$2,525,552
CTY CAPITAL - TRANSPORTATION	\$18,367,664	\$17,069,607	\$209,000	\$13,658,205	\$3,620,402	-\$13,449,205
SPORTS COMPLEX IMPROV FUND	\$3,341,590	\$300,000	\$621,413	\$905,525	\$15,888	-\$284,112
MSBU IN-HOUSE FINANCING PROJECTS	\$730,510	\$783,413	\$59,434	\$33,605	\$809,242	\$25,829
ENVIRONMENTAL LAND CAPITAL	\$4,499,116	\$4,456,236	\$56,485	\$4,504,956	\$7,765	-\$4,448,471
MSBU INTERIM FINANCING PROJECTS	\$4,918,466	\$0	\$5,523,000	\$4,722,548	\$800,452	\$800,452
LENNARD ROAD 1 ROADWAY CAPITAL	\$763,687	\$767,187	\$0	\$178,200	\$588,987	-\$178,200
LENNARD ROAD 2 WATER CAPITAL	\$213,274	\$213,624	\$0	\$30,265	\$183,359	-\$30,265
LENNARD ROAD 3 SEWER CAPITAL	\$63,521	\$63,646	\$0	\$9,445	\$54,201	-\$9,445
Subtotal	<u>\$54,269,430</u>	<u>\$46,878,867</u>	<u>\$7,912,371</u>	<u>\$44,381,492</u>	<u>\$10,409,746</u>	<u>-\$36,469,121</u>
Total	<u>\$236,836,798</u>	<u>\$207,819,826</u>	<u>\$212,967,771</u>	<u>\$311,283,451</u>	<u>\$109,504,146</u>	<u>-\$98,315,680</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 reduced revenue from declining property taxes and utilizing fund balance forward to fund a significant portion of FY13 base budget.
2. Decrease in Special Revenue Funds (such as Unincorporated Services Fund, Fine & Forfeiture, and Erosion District) due to reduced revenue from declining property taxes.
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 9/30/2012 Year End Fund Balance will be higher than what's projected.
5. The 9/30/13 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



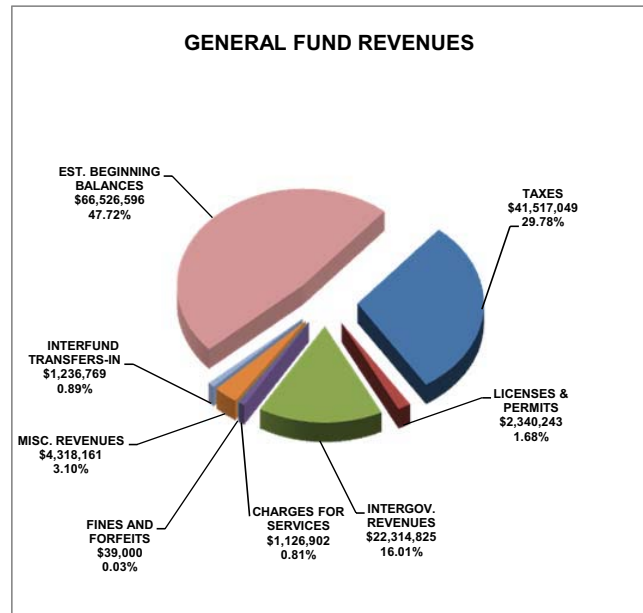
ALL FUNDS:

GENERAL	\$136,662,138
SPECIAL REVENUE	\$210,664,968
DEBT SERVICE	\$18,671,253
CAPITAL	\$54,791,238
ENTERPRISE	\$42,183,656
INTERNAL SERVICE	\$40,358,572
EXPENDABLE TRUST	\$3,637,065
TOTAL	<u><u>\$506,968,890</u></u>

GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

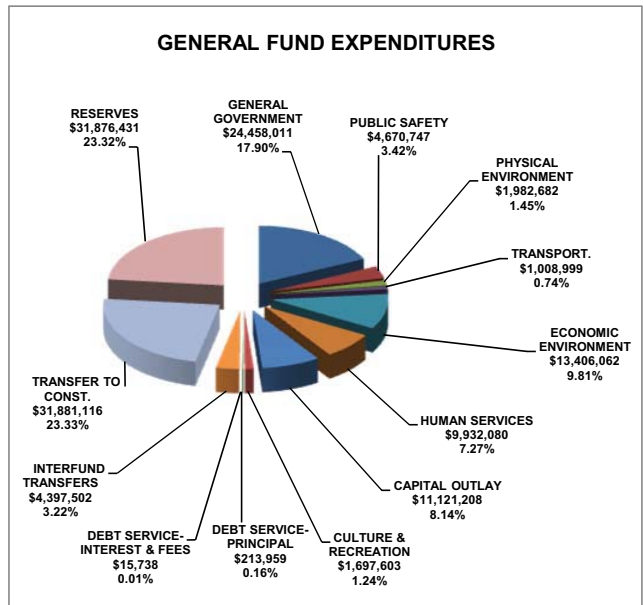
GENERAL FUND - REVENUES BY SOURCE

TAXES	\$41,517,049
LICENSES & PERMITS	\$2,340,243
INTERGOV. REVENUES	\$22,314,825
CHARGES FOR SERVICES	\$1,126,902
FINES AND FORFEITS	\$39,000
MISC. REVENUES	\$4,318,161
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$1,236,769
PROCEEDS FROM LOANS/BONDS	\$0
INTERNAL SERVICES	\$0
LESS 5%	-\$2,757,407
EST. BEGINNING BALANCES	\$66,526,596
TOTAL	\$136,662,138



GENERAL FUND - EXPENDITURES BY FUNCTION

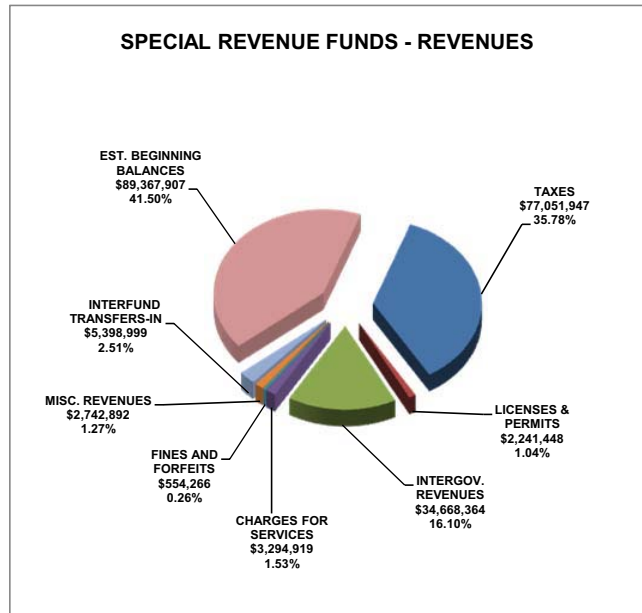
GENERAL GOVERNMENT	\$24,458,011
PUBLIC SAFETY	\$4,670,747
PHYSICAL ENVIRONMENT	\$1,982,682
TRANSPORT.	\$1,008,999
ECONOMIC ENVIRONMENT	\$13,406,062
HUMAN SERVICES	\$9,932,080
CAPITAL OUTLAY	\$11,121,208
CULTURE & RECREATION	\$1,697,603
DEBT SERVICE-PRINCIPAL	\$213,959
DEBT SERVICE-INTEREST & FEES	\$15,738
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$4,397,502
TRANSFER TO CONST.	\$31,881,116
RESERVES	\$31,876,431
TOTAL	\$136,662,138



SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

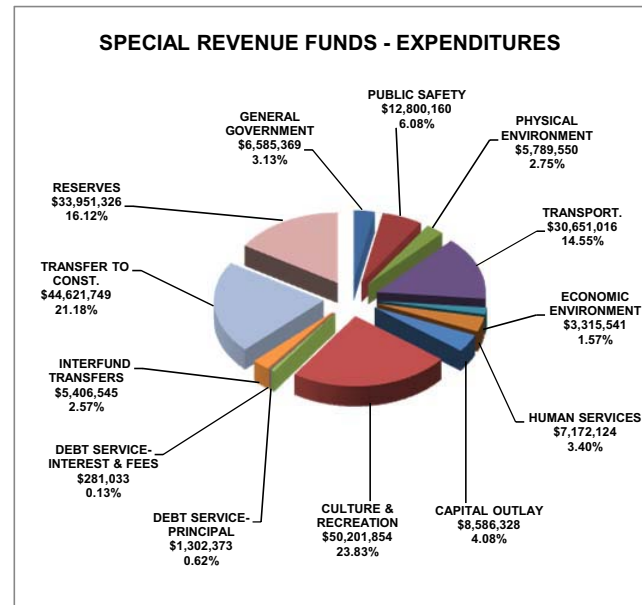
SPECIAL REVENUE FUNDS - REVENUES BY SOURCE

TAXES	\$77,051,947
LICENSES & PERMITS	\$2,241,448
INTERGOV. REVENUES	\$34,668,364
CHARGES FOR SERVICES	\$3,294,919
FINES AND FORFEITS	\$554,266
MISC. REVENUES	\$2,742,892
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$5,398,999
PROCEEDS FROM LOANS/BONDS	\$0
INTERNAL SERVICES	\$0
LESS 5%	-\$4,655,774
EST. BEGINNING BALANCES	\$89,367,907
TOTAL	\$210,664,968



SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION

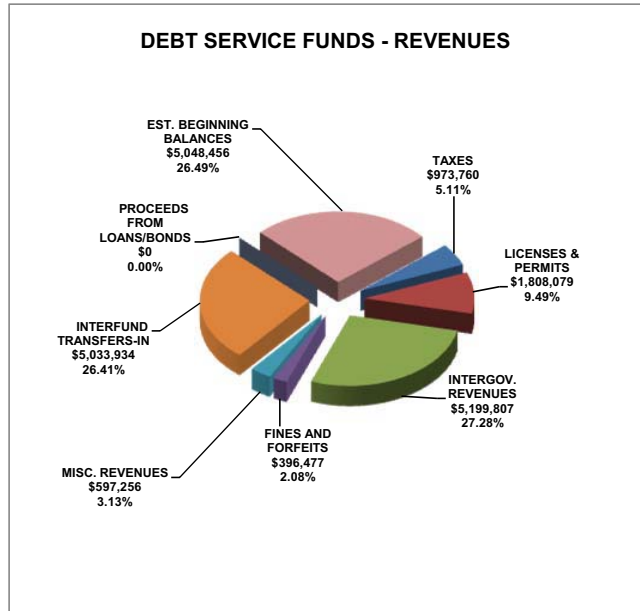
GENERAL GOVERNMENT	\$6,585,369
PUBLIC SAFETY	\$12,800,160
PHYSICAL ENVIRONMENT	\$5,789,550
TRANSPORT.	\$30,651,016
ECONOMIC ENVIRONMENT	\$3,315,541
HUMAN SERVICES	\$7,172,124
CAPITAL OUTLAY	\$8,586,328
CULTURE & RECREATION	\$50,201,854
DEBT SERVICE-PRINCIPAL	\$1,302,373
DEBT SERVICE-INTEREST & FEES	\$281,033
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$5,406,545
TRANSFER TO CONST.	\$44,621,749
RESERVES	\$33,951,326
TOTAL	\$210,664,968



DEBT SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

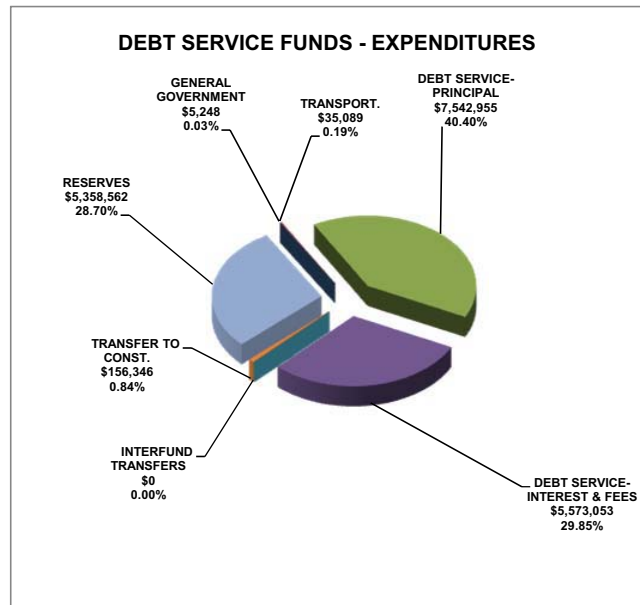
DEBT SERVICE FUNDS - REVENUES BY SOURCE

TAXES	\$973,760
LICENSES & PERMITS	\$1,808,079
INTERGOV. REVENUES	\$5,199,807
CHARGES FOR SERVICES	\$0
FINES AND FORFEITS	\$396,477
MISC. REVENUES	\$597,256
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$5,033,934
PROCEEDS FROM LOANS/BONDS	\$0
INTERNAL SERVICES	\$0
LESS 5%	-\$386,516
EST. BEGINNING BALANCES	\$5,048,456
TOTAL	\$18,671,253



DEBT SERVICE FUNDS - EXPENDITURES BY FUNCTION

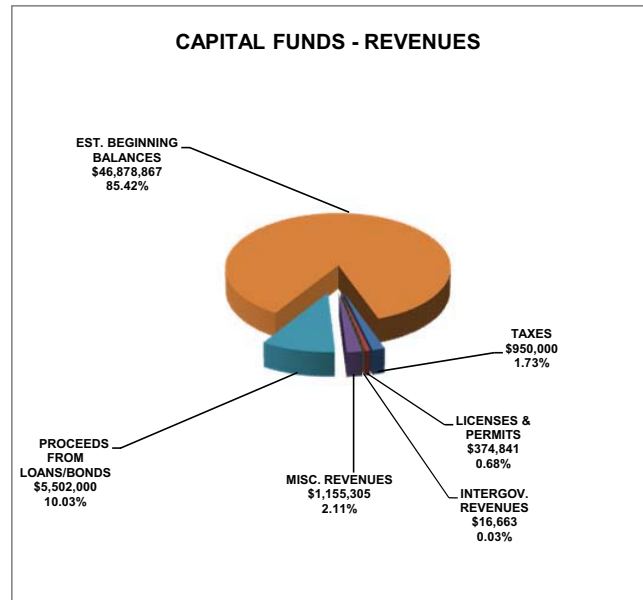
GENERAL GOVERNMENT	\$5,248
PUBLIC SAFETY	\$0
PHYSICAL ENVIRONMENT	\$0
TRANSPORT.	\$35,089
ECONOMIC ENVIRONMENT	\$0
HUMAN SERVICES	\$0
CAPITAL OUTLAY	\$0
CULTURE & RECREATION	\$0
DEBT SERVICE-PRINCIPAL	\$7,542,955
DEBT SERVICE-INTEREST & FEES	\$5,573,053
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$0
TRANSFER TO CONST.	\$156,346
RESERVES	\$5,358,562
TOTAL	\$18,671,253



CAPITAL FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

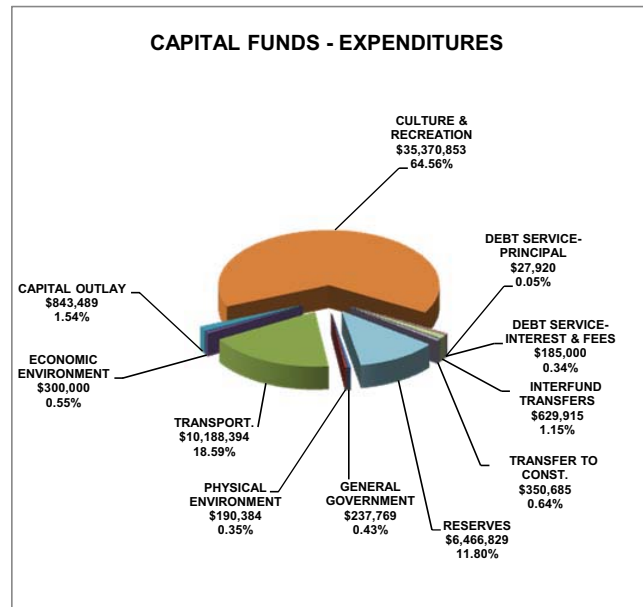
CAPITAL FUNDS - REVENUES BY SOURCE

TAXES	\$950,000
LICENSES & PERMITS	\$374,841
INTERGOV. REVENUES	\$16,663
CHARGES FOR SERVICES	\$0
FINES AND FORFEITS	\$0
MISC. REVENUES	\$1,155,305
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$0
PROCEEDS FROM LOANS/BONDS	\$5,502,000
INTERNAL SERVICES	\$0
LESS 5%	-\$86,438
EST. BEGINNING BALANCES	\$46,878,867
TOTAL	\$54,791,238



CAPITAL FUNDS - EXPENDITURES BY FUNCTION

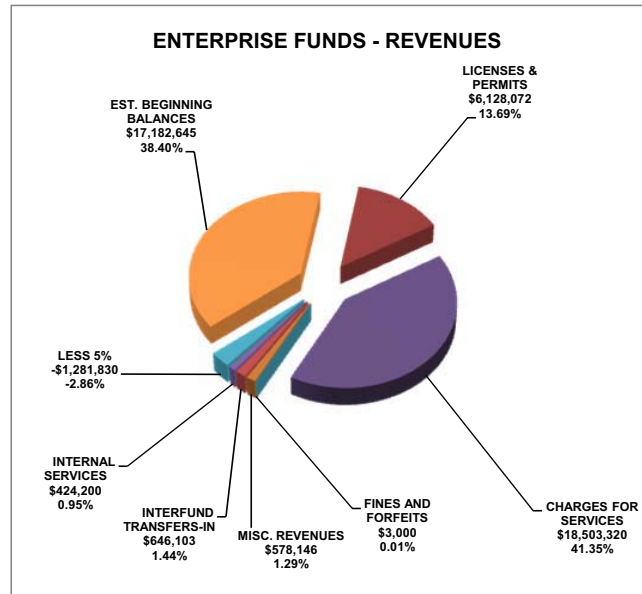
GENERAL GOVERNMENT	\$237,769
PUBLIC SAFETY	\$0
PHYSICAL ENVIRONMENT	\$190,384
TRANSPORT.	\$10,188,394
ECONOMIC ENVIRONMENT	\$300,000
HUMAN SERVICES	\$0
CAPITAL OUTLAY	\$843,489
CULTURE & RECREATION	\$35,370,853
DEBT SERVICE-PRINCIPAL	\$27,920
DEBT SERVICE-INTEREST & FEES	\$185,000
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$629,915
TRANSFER TO CONST.	\$350,685
RESERVES	\$6,466,829
TOTAL	\$54,791,238



ENTERPRISE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

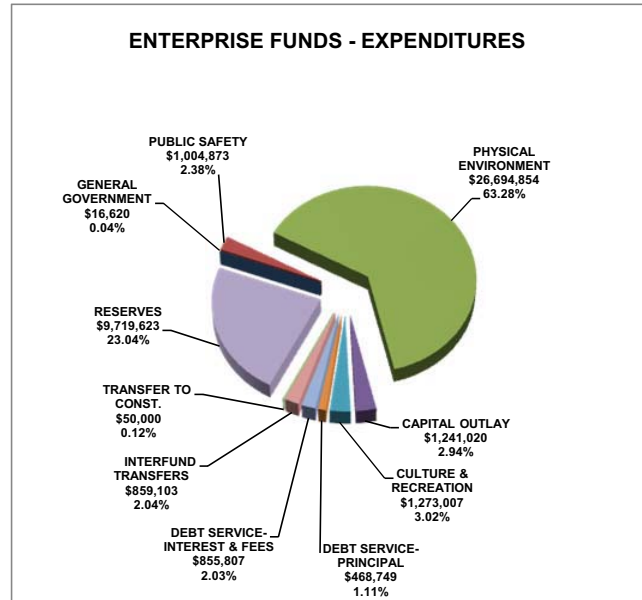
ENTERPRISE FUNDS - REVENUES BY SOURCE

TAXES	
LICENSES & PERMITS	\$6,128,072
INTERGOV. REVENUES	
CHARGES FOR SERVICES	\$18,503,320
FINES AND FORFEITS	\$3,000
MISC. REVENUES	\$578,146
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$646,103
PROCEEDS FROM LOANS/BONDS	
INTERNAL SERVICES	\$424,200
LESS 5%	-\$1,281,830
EST. BEGINNING BALANCES	\$17,182,645
TOTAL	\$42,183,656



ENTERPRISE FUNDS - EXPENDITURES BY FUNCTION

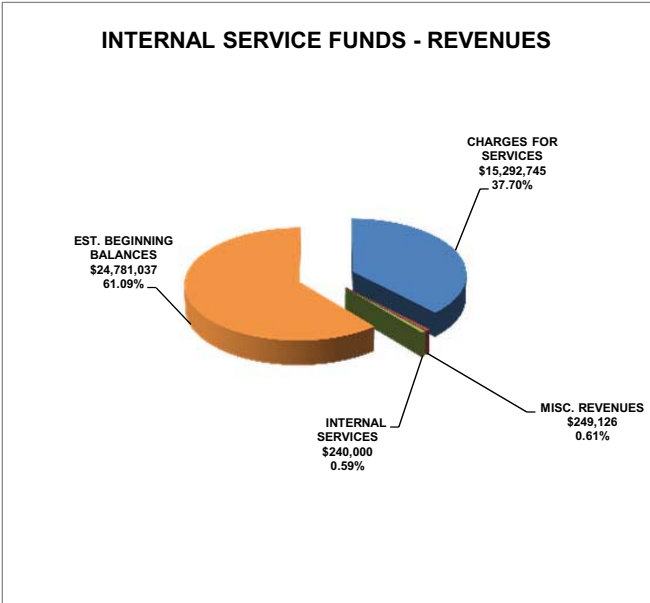
GENERAL GOVERNMENT	\$16,620
PUBLIC SAFETY	\$1,004,873
PHYSICAL ENVIRONMENT	\$26,694,854
TRANSPORT.	\$0
ECONOMIC ENVIRONMENT	\$0
HUMAN SERVICES	\$0
CAPITAL OUTLAY	\$1,241,020
CULTURE & RECREATION	\$1,273,007
DEBT SERVICE-PRINCIPAL	\$468,749
DEBT SERVICE-INTEREST & FEES	\$855,807
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$859,103
TRANSFER TO CONST.	\$50,000
RESERVES	\$9,719,623
TOTAL	\$42,183,656



INTERNAL SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

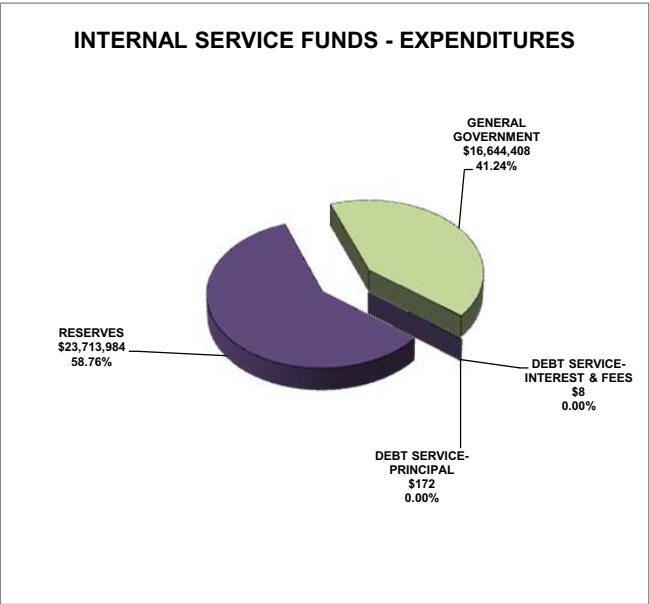
INTERNAL SERVICE FUNDS - REVENUES BY SOURCE

TAXES	\$0
LICENSES & PERMITS	\$0
INTERGOV. REVENUES	\$0
CHARGES FOR SERVICES	\$15,292,745
FINES AND FORFEITS	\$0
MISC. REVENUES	\$249,126
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	\$0
PROCEEDS FROM LOANS/BONDS	\$0
INTERNAL SERVICES	\$240,000
LESS 5%	-\$204,336
EST. BEGINNING BALANCES	\$24,781,037
TOTAL	\$40,358,572



INTERNAL SERVICE FUNDS - EXPENDITURES BY FUNCTION

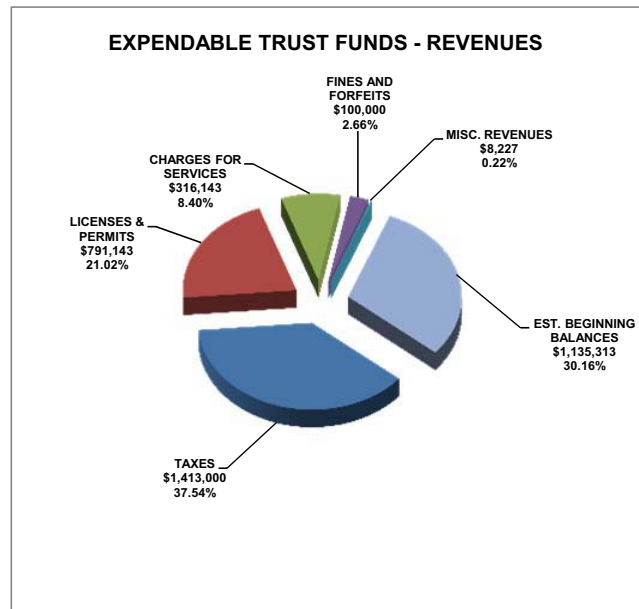
GENERAL GOVERNMENT	\$16,644,408
PUBLIC SAFETY	
PHYSICAL ENVIRONMENT	
TRANSPORT.	
ECONOMIC ENVIRONMENT	
HUMAN SERVICES	
CAPITAL OUTLAY	
CULTURE & RECREATION	
DEBT SERVICE-PRINCIPAL	\$172
DEBT SERVICE-INTEREST & FEES	\$8
OTHER FINANCING USES:	
INTERFUND TRANSFERS	
TRANSFER TO CONST.	
RESERVES	\$23,713,984
TOTAL	\$40,358,572



EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE

TAXES	\$1,413,000
LICENSES & PERMITS	\$791,143
INTERGOV. REVENUES	
CHARGES FOR SERVICES	\$316,143
FINES AND FORFEITS	\$100,000
MISC. REVENUES	\$8,227
OTHER FINANCING SOURCES:	
INTERFUND TRANSFERS-IN	
PROCEEDS FROM LOANS/BONDS	
INTERNAL SERVICES	
LESS 5%	-\$126,761
EST. BEGINNING BALANCES	\$1,135,313
TOTAL	\$3,637,065



EXPENDABLE TRUST FUNDS - EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	\$162,700
PUBLIC SAFETY	\$0
PHYSICAL ENVIRONMENT	\$0
TRANSPORT.	\$0
ECONOMIC ENVIRONMENT	\$526,990
HUMAN SERVICES	\$57,000
CAPITAL OUTLAY	\$296,944
CULTURE & RECREATION	\$0
DEBT SERVICE-PRINCIPAL	\$466,952
DEBT SERVICE-INTEREST & FEES	\$281,669
OTHER FINANCING USES:	
INTERFUND TRANSFERS	\$1,077,387
TRANSFER TO CONST.	\$522,984
RESERVES	\$244,439
TOTAL	\$3,637,065

