

PROGRAM BUDGET SUMMARY TOTAL COMPARISON

(FY12-13 Adopted Budget to FY13-14 Adopted Budget)

The Legally Adopted Budget is the amount adopted by budget resolution as the Board of County Commissioners' budget. The total includes budget transfers from one fund to another and payments from one county department to another for services received.

	2012- 2013 Adopted Budget	Percent Increase or (Decrease)	2013- 2014 Adopted Budget
OPERATING BUDGETS:			
BoCC Operating Departments	\$ 389,960,200	(0.95%)	\$ 386,249,662
Constitutional Officers and Courts	207,538,137	1.23%	210,088,592
Total Operating Budget	<u>\$ 597,498,337</u>	(0.19%)	<u>\$ 596,338,254</u>
CAPITAL BUDGET:			
Capital Projects	\$ 220,165,350	54.81%	\$ 340,842,885
Major Maintenance	32,640,233	(40.86%)	19,304,540
Total Capital Budget	<u>\$ 252,805,583</u>	42.46%	<u>\$ 360,147,425</u>
Total Operating & Capital Budgets	<u>\$ 850,303,920</u>	12.49%	<u>\$ 956,485,679</u>
OTHER:			
Transfers	\$ 194,699,012	(4.51%)	\$ 185,919,552
Debt Service	71,886,281	(16.59%)	59,959,501
Insurance	74,768,324	2.87%	76,911,457
Non-Departmental	14,111,037	(5.53%)	13,330,822
Special Districts	2,583,570	8.43%	2,801,427
Total Other	<u>\$ 358,048,224</u>	(5.34%)	<u>\$ 338,922,759</u>
Total Operating, Capital & Other:	<u>\$ 1,208,352,144</u>	7.20%	<u>\$ 1,295,408,438</u>
RESERVES:	<u>\$ 554,387,313</u>	8.48%	<u>\$ 601,407,435</u>
Total Budget	<u><u>\$ 1,762,739,457</u></u>	7.61%	<u><u>\$ 1,896,815,873</u></u>

The \$596 million operating component of the proposed budget for FY13-14 is a 0.19% decrease from the prior year. This reflects a decrease in County department operations funding of 0.95% and an increase for Constitutional Officers and Courts by 1.23%.

New capital projects for FY13-14 are \$68.2 million. Carryover projects from FY12-13 make up the balance of the \$340.8 million. The major carryovers are Conservation 20/20 (\$63 million), Green Meadows Water Treatment Plant expansion (\$55 million), the Minnesota Twins stadium improvements (\$35 million) and the new LeeTran Transit facility (\$20 million). Major Maintenance (projects costing over \$25,000) decreased 40.86% primarily due to spending cuts and a reduced amount of carryovers from FY12-13.

Debt Service decreased 16.59% due to some expired debt and a number of refinancings at lower rates.

Insurance increased 2.87% due to cost increases in property and casualty premiums.

Special Districts such as street lighting and improvements increased 8.43% primarily due to increases to various MSTBU provided services and improvement projects throughout the County.

Governmental Accounting

- **No Profit Motive** (Not-for-Profit)
- **Fund Accounting** (GASB – Governmental Accounting Standards Board – is oversight body; mandated by statute)
- **Cash Basis**
 - Don't pay taxes
 - Don't book revenues/accrue expenses before they are received or paid
 - Don't depreciate assets

Fund Accounting Proof

Beginning Fund Balance

Expenses

+

+

Revenues

Ending Reserves

Must =

Budget vs. Actual

- The Budget is based on the **UNKOWN**
 - A projection/estimate of the coming year
 - Projected revenues and budgeted expenses
- The Financials are based on the **KNOWN**
 - What actually happened
 - CAFR (Comprehensive Annual Financial Report)
 - Clerk's Finance (which pays our bills)

Budget vs. Actual

- The “Cycle”:
 - Budget
 - Estimate
 - Actual
 - Repeat
- Revenues and Expenses are budgeted on an annual basis
- But cash is received and bills paid on a daily, weekly, monthly basis

Budget vs. Actual

- Spend reports during year
 - Quarterly updates to Board
- End of Year Close Out/True-Up
- Adjustments to Actual and Carryovers

Transfers

- Not a new revenue or new expense
- Only to the individual fund
 - Revenues received in one fund/expenses paid in another
 - Why? Can't split a revenue (received in lump sum) or expenses paid from pooled revenues
- Common Transfers:
 - Transit
 - Insurance Premiums
 - Debt Service
 - DOT operations
 - Tourist Development Taxes
 - Enterprise Funds (operating vs. capital)

Funds

- **Property Tax Operating Funds**
 - General Fund
 - Unincorporated MSTU
 - Library
 - All Hazards Protection
- **Enterprise Funds**
 - Solid Waste
 - Utilities
 - Toll Facilities
- **Special Revenue**
 - Visitor & Convention Bureau (Tourist Development Tax)
- **Other**
 - Capital Improvement
 - Transportation Capital Improvement
 - Transit Capital Grants
 - E-911
 - Debt Service
 - Group Medical
 - General Liability

General Fund

- **Constitutionals**
 - Sheriff (law enforcement, jail, court security)
 - Clerk of Court (Finance & Records, Technology, Internal Audit)
 - Tax Collector (County's portion)
 - Property Appraiser (County's portion)
 - Supervisor of Elections
 - Court System (Operations, Probation, Technology, Facilities, Case Mgmt., Jail Reduction programs)
 - State Attorney (County ordinances, case management programs)
 - Public Defender (County ordinances, case management programs)
 - Medical Examiner (Lee, Hendry, Glades)

- **BoCC Departments**
 - Public Safety (EMS)
 - Human Services
 - Regional Parks
 - Facilities
 - Transit Subsidy

- **Other (mandates and joint costs)**
 - Debt Service
 - Medicaid
 - Major Maintenance
 - Juvenile Justice
 - CRAs

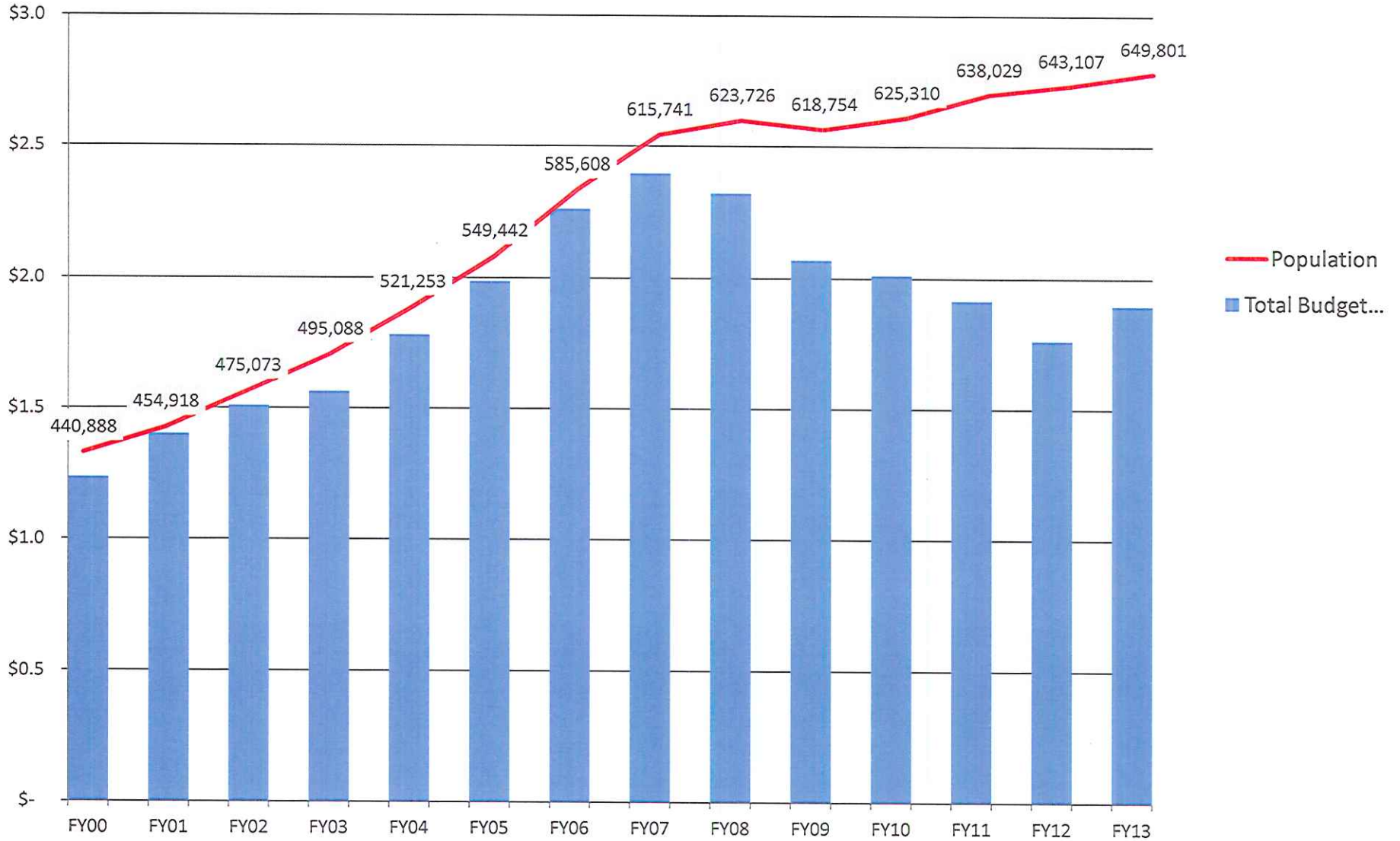
Unincorporated MSTU

- Animal Services (with participation from Cities)
- Community Development
 - Planning
 - Zoning
 - Development Review
 - Code Enforcement
- Community Parks
- Major Maintenance
- SROs in unincorporated areas
- Transfers Out
 - DOT Operations
 - Natural Resources Surface Water Management

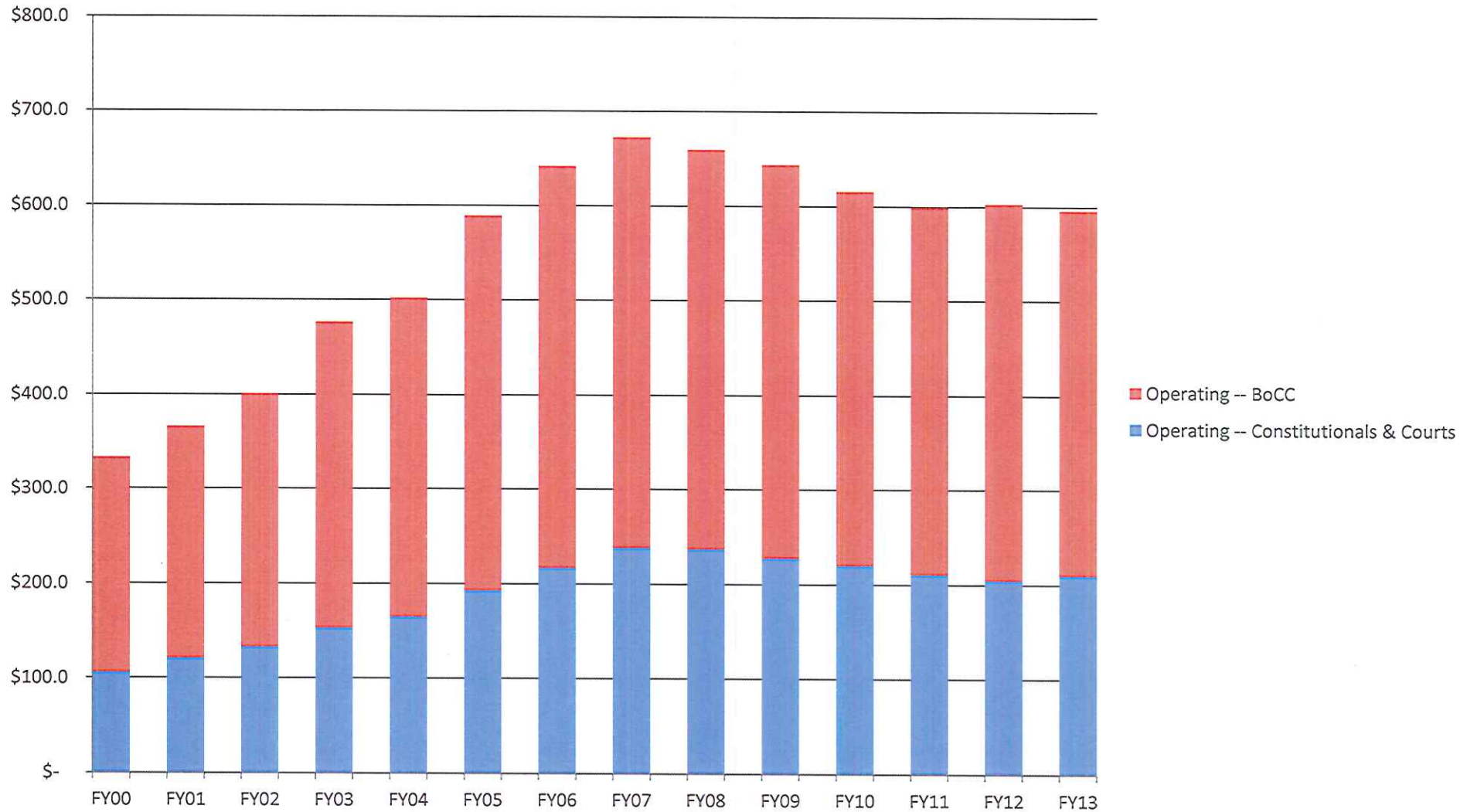
Lee County Trends

	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	Budget FY13-14
TOTAL BUDGET (\$billions)	\$ 1.235	\$ 1.402	\$ 1.509	\$ 1.565	\$ 1.781	\$ 1.987	\$ 2.263	\$ 2.398	\$ 2.323	\$ 2.071	\$ 2.013	\$ 1.916	\$ 1.763	\$ 1.897
Operating – Constitutionals & Courts	\$ 105.6	\$ 120.4	\$ 132.8	\$ 152.7	\$ 164.5	\$ 192.9	\$ 217.1	\$ 238.2	\$ 237.0	\$ 227.8	\$ 220.2	\$ 210.9	\$ 204.8	\$ 210.1
Operating – BoCC	\$ 227.3	\$ 245.5	\$ 268.3	\$ 324.0	\$ 337.4	\$ 396.5	\$ 424.8	\$ 434.5	\$ 422.9	\$ 416.1	\$ 395.5	\$ 388.3	\$ 398.3	\$ 386.2
TOTAL OPERATING	\$ 332.9	\$ 365.9	\$ 401.1	\$ 476.6	\$ 501.9	\$ 589.4	\$ 641.8	\$ 672.6	\$ 659.9	\$ 643.9	\$ 615.6	\$ 599.2	\$ 603.1	\$ 596.3
General Fund Portion of Operating	\$ 192.6	\$ 218.7	\$ 270.0	\$ 272.1	\$ 290.7	\$ 397.3	\$ 428.1	\$ 422.3	\$ 415.4	\$ 386.5	\$ 376.7	\$ 350.2	\$ 343.2	\$ 336.4
Gen. Fund as % of Operating	57.9%	59.8%	67.3%	57.1%	57.9%	67.4%	66.7%	62.8%	62.9%	60.0%	61.2%	58.4%	56.9%	56.4%
Constl. & Courts Portion of Genl Fund	100.7	116.9	129.3	148.5	160.0	187.4	212.6	227.1	222.7	216.6	209.0	200.1	197.1	199.7
Constl. As % of General Fund	52.3%	53.5%	47.9%	54.6%	55.0%	47.2%	49.7%	53.8%	53.6%	56.0%	55.5%	57.1%	57.4%	59.4%
Uninc. MSTU Portion of Operating	\$ 30.5	\$ 32.8	\$ 38.0	\$ 49.9	\$ 54.4	\$ 56.1	\$ 62.0	\$ 62.5	\$ 138.0	\$ 56.4	\$ 54.7	\$ 56.9	\$ 55.8	\$ 50.7
Uninc. MSTU as % of Total Operating	9.2%	9.0%	9.5%	10.5%	10.8%	9.5%	9.7%	9.3%	20.9%	8.8%	8.9%	9.5%	9.3%	8.5%
Library Portion of Operating	\$ 25.7	\$ 25.7	\$ 24.7	\$ 25.9	\$ 32.2	\$ 28.3	\$ 29.0	\$ 31.8	\$ 48.8	\$ 25.8	\$ 37.3	\$ 23.8	\$ 24.6	\$ 25.7
Library as % of Total Operating	7.7%	7.0%	6.2%	5.4%	6.4%	4.8%	4.5%	4.7%	7.4%	4.0%	6.1%	4.0%	4.1%	4.3%
TOTAL CAPITAL	\$ 297.8	\$ 368.0	\$ 384.2	\$ 353.1	\$ 482.8	\$ 466.6	\$ 564.2	\$ 510.5	\$ 458.0	\$ 351.9	\$ 288.7	\$ 258.1	\$ 220.2	\$ 340.8
Major Maintenance						\$ 26.9	\$ 39.6	\$ 28.9	\$ 26.2	\$ 28.5	\$ 29.3	\$ 21.5	\$ 32.6	\$ 19.3
Debt Service	\$ 88.5	\$ 74.0	\$ 77.7	\$ 77.9	\$ 83.3	\$ 78.7	\$ 92.5	\$ 94.2	\$ 92.9	\$ 85.2	\$ 87.9	\$ 126.1	\$ 71.9	\$ 60.0
Debt Service Coverage Ratio	10.0	7.2	6.9	7.0	6.4	5.6	5.7	5.7	5.9	5.9	6.5	6.5	5.9	4.6
Insurances	\$ 24.7	\$ 27.2	\$ 35.8	\$ 31.5	\$ 37.0	\$ 37.7	\$ 48.2	\$ 57.3	\$ 62.9	\$ 67.4	\$ 73.9	\$ 75.6	\$ 74.8	\$ 76.9
Transfers	\$ 122.8	\$ 164.2	\$ 187.1	\$ 152.3	\$ 169.4	\$ 192.8	\$ 200.1	\$ 228.7	\$ 220.7	\$ 200.4	\$ 240.3	\$ 212.0	\$ 194.7	\$ 185.9
TOTAL RESERVES (\$millions)	\$ 347.3	\$ 381.3	\$ 384.9	\$ 452.7	\$ 480.7	\$ 581.4	\$ 632.9	\$ 757.7	\$ 761.9	\$ 666.8	\$ 653.5	\$ 609.6	\$ 554.4	\$ 601.4
Total Gen. Fund Reserves	\$ 69.2	\$ 73.1	\$ 87.3	\$ 67.3	\$ 91.7	\$ 144.4	\$ 199.8	\$ 248.8	\$ 275.0	\$ 278.2	\$ 249.5	\$ 202.5	\$ 147.5	\$ 111.5
Deficit (\$millions)										\$ (57.5)	\$ (44.0)	\$ (33.3)	\$ (37.0)	\$ -
Population	440,888	454,918	475,073	495,088	521,253	549,442	585,608	615,741	623,726	618,754	625,310	638,029	643,107	649,801
Pooled Cash at Sept 30 (\$millions)	\$704.6	\$768.2	\$875.0	\$1,003.1	\$1,199.2	\$1,322.0	\$1,353.3	\$1,299.1	\$1,218.5	\$1,072.6	\$1,019.8	\$888.8	\$945.9	

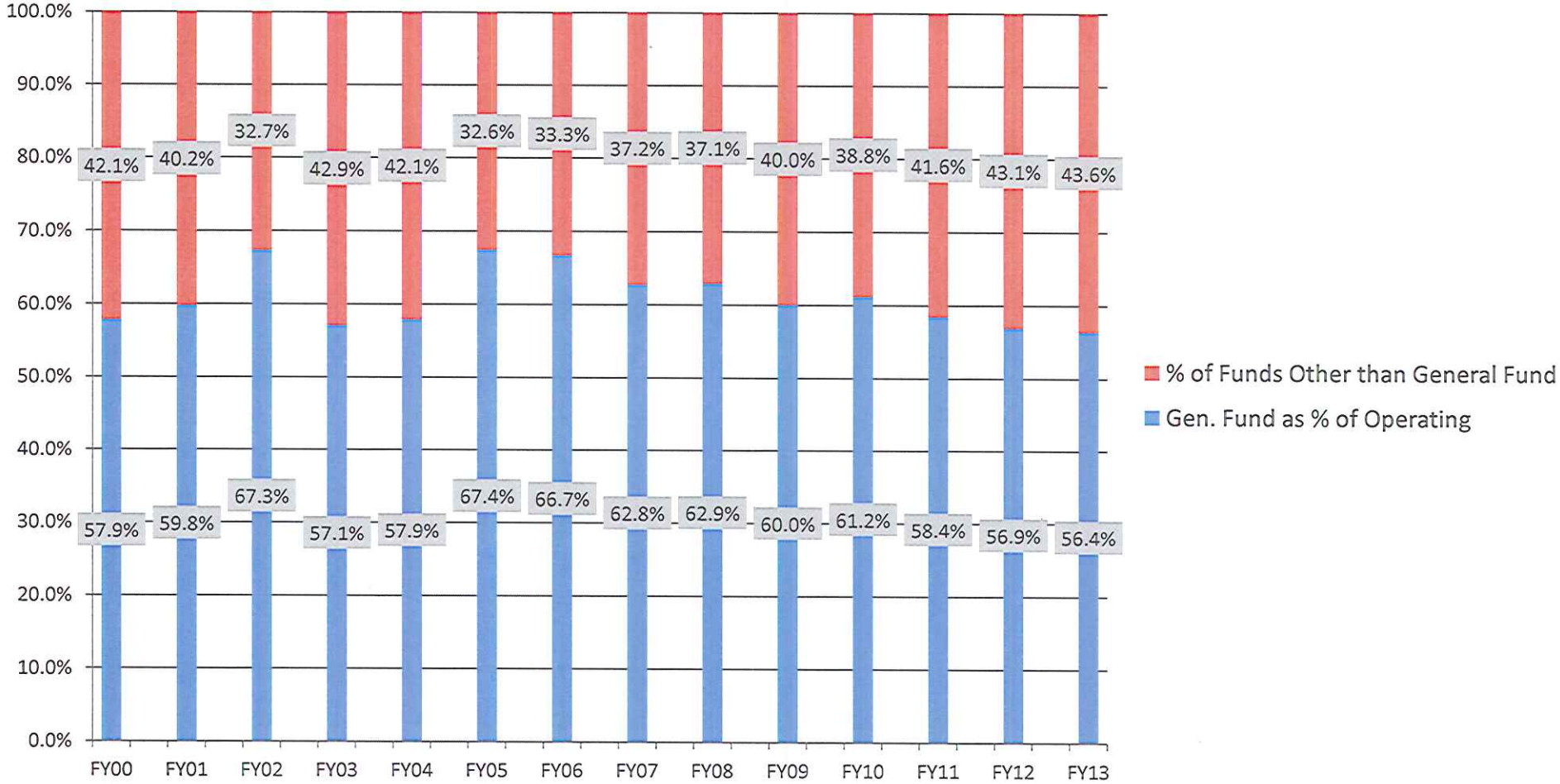
Lee County Population and Total Budget (\$billions)



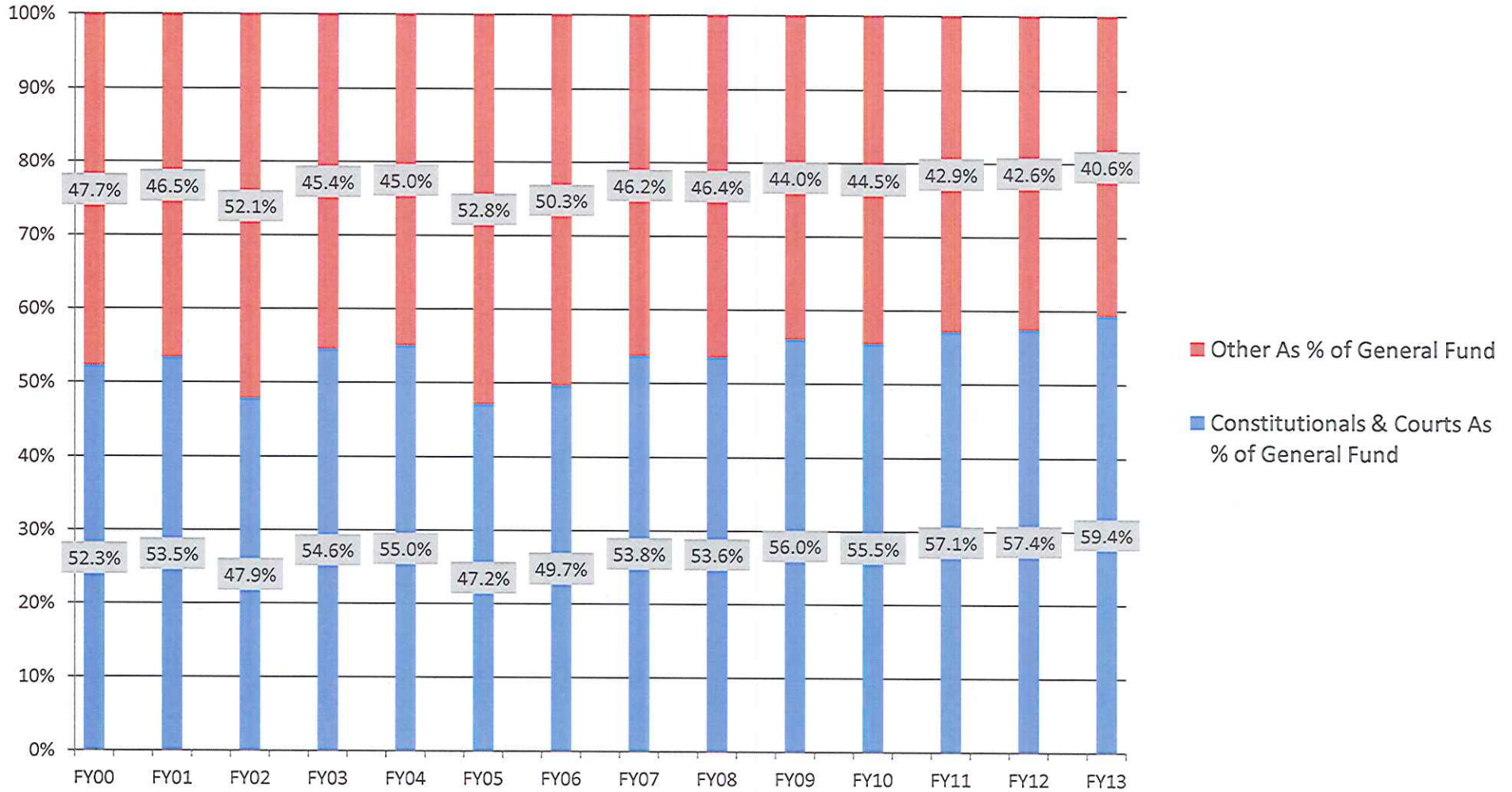
Total Operating Budget (\$ in millions)



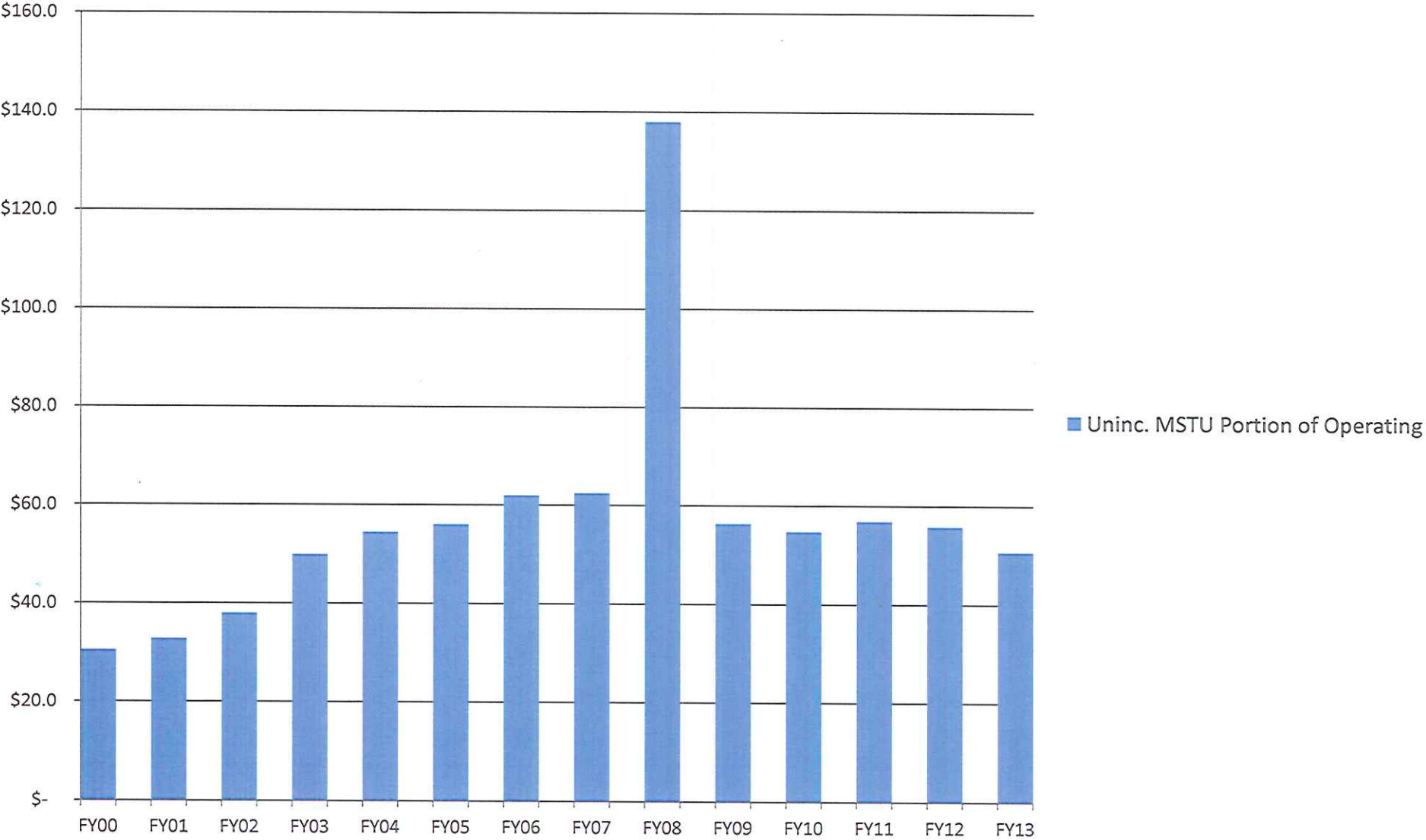
General Fund as a Percentage of Total Operating Budget



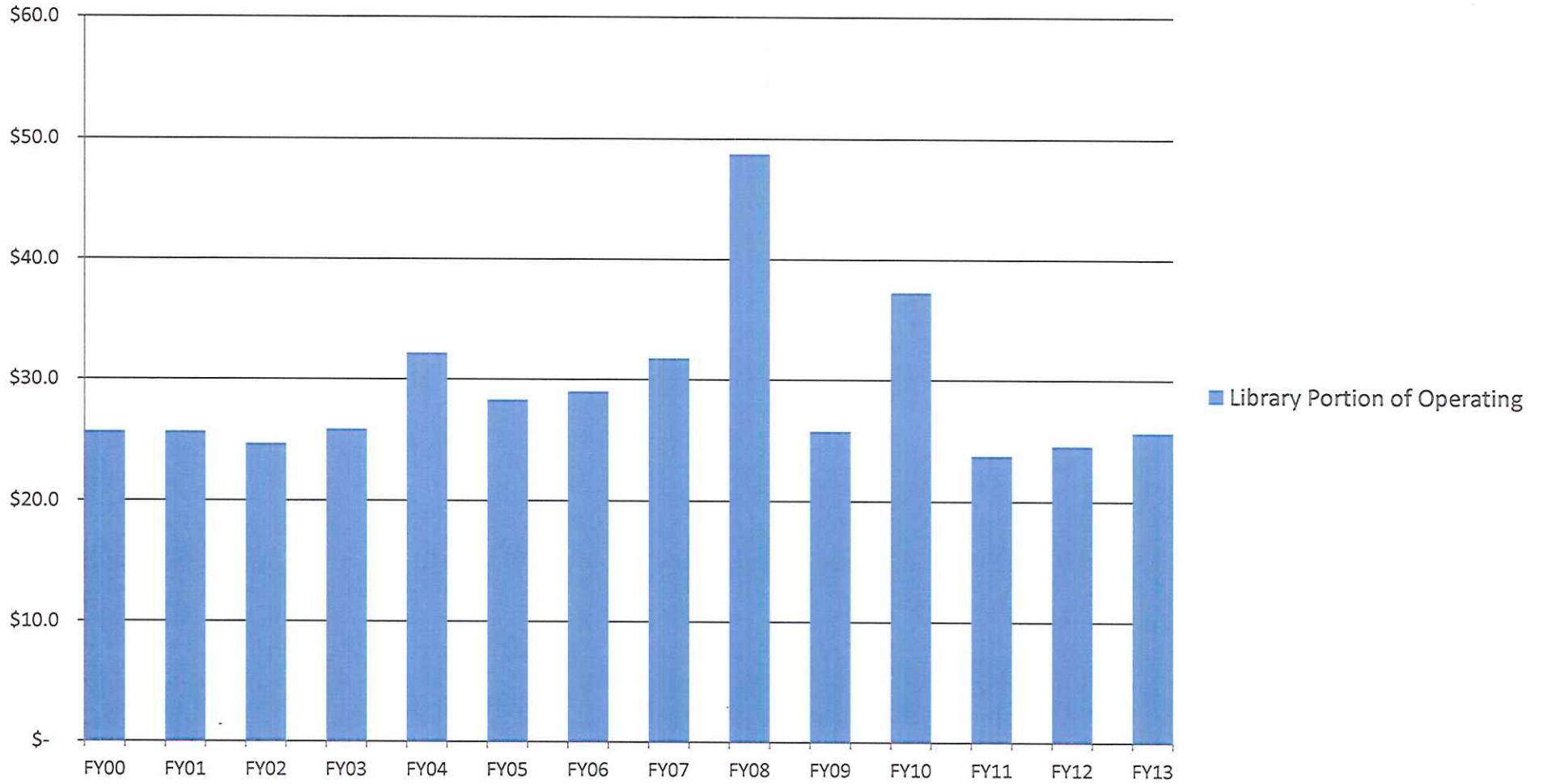
Constitutionals & Courts as a Percent of the General Fund



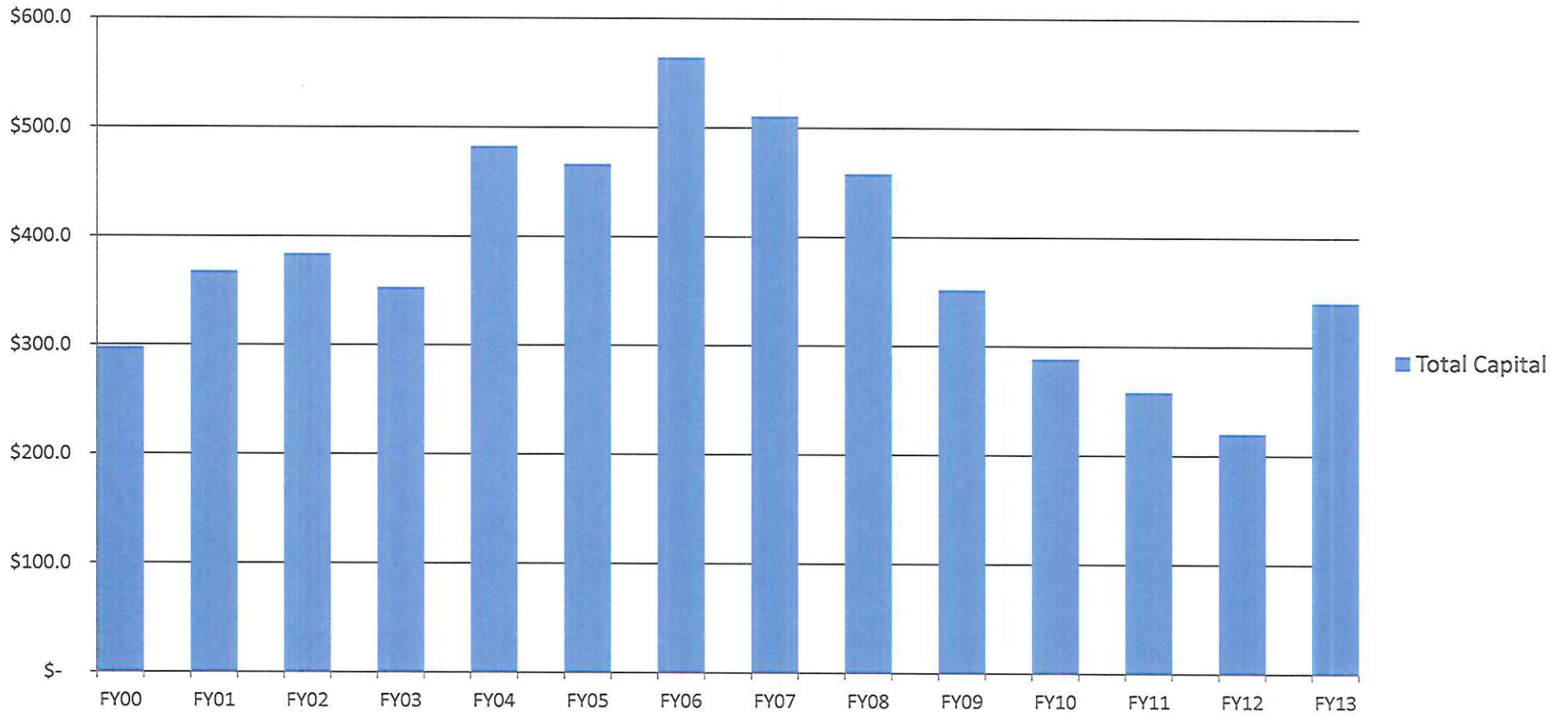
Unincorporated MSTU (Municipal Service Taxing Unit) Operating Budget (\$ in millions)



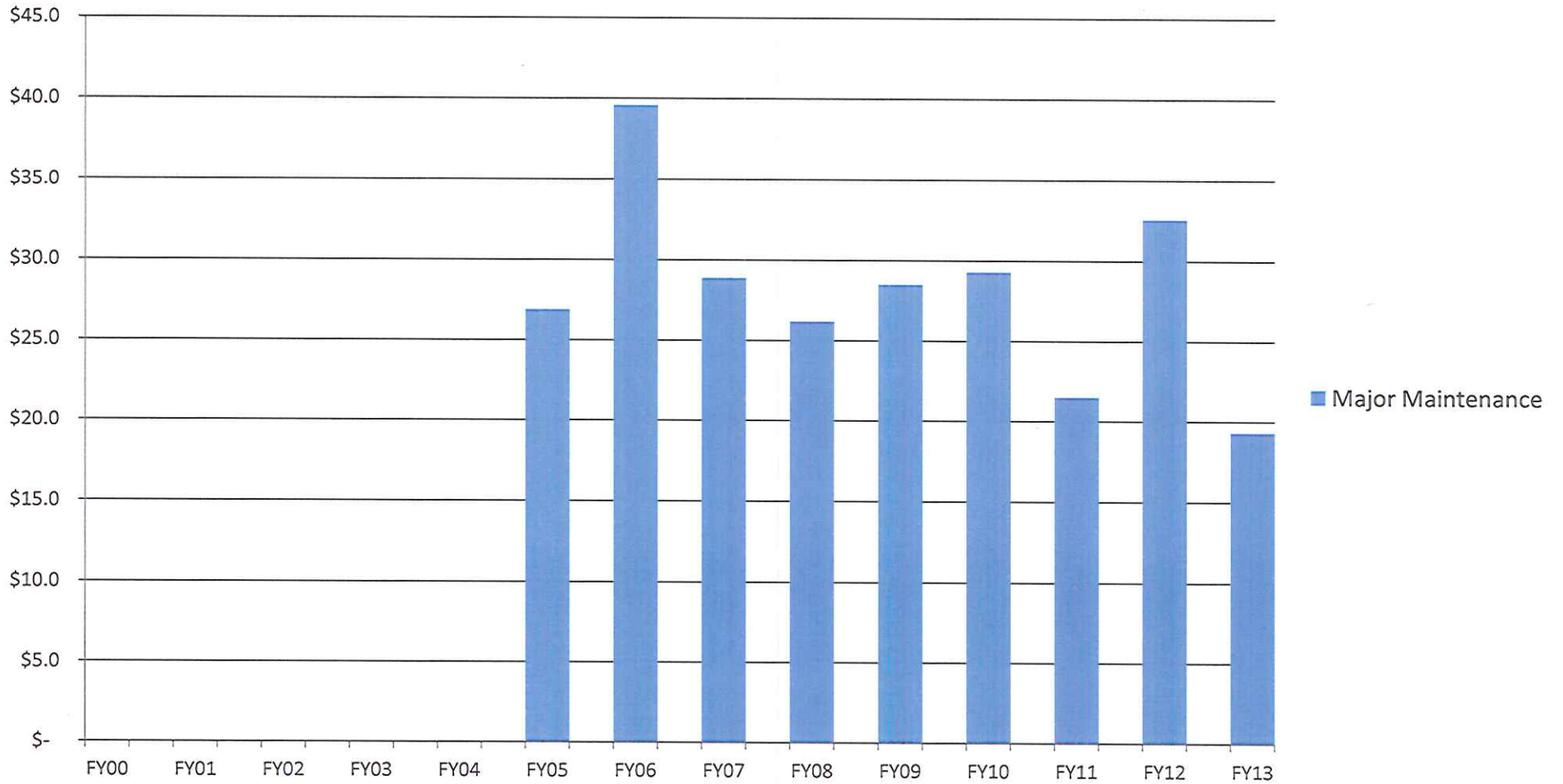
Library Operating Budget (\$ in millions)



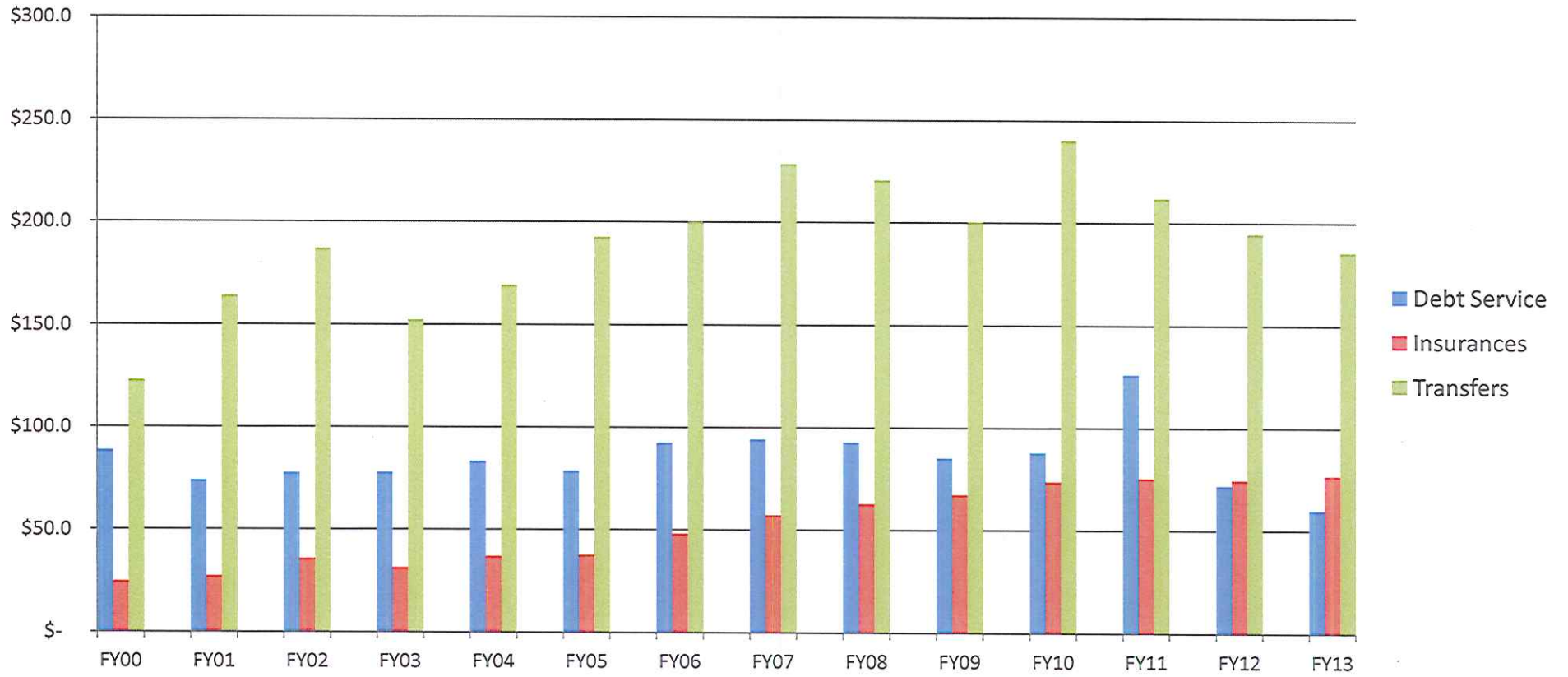
Total Capital Budget (\$ in millions)



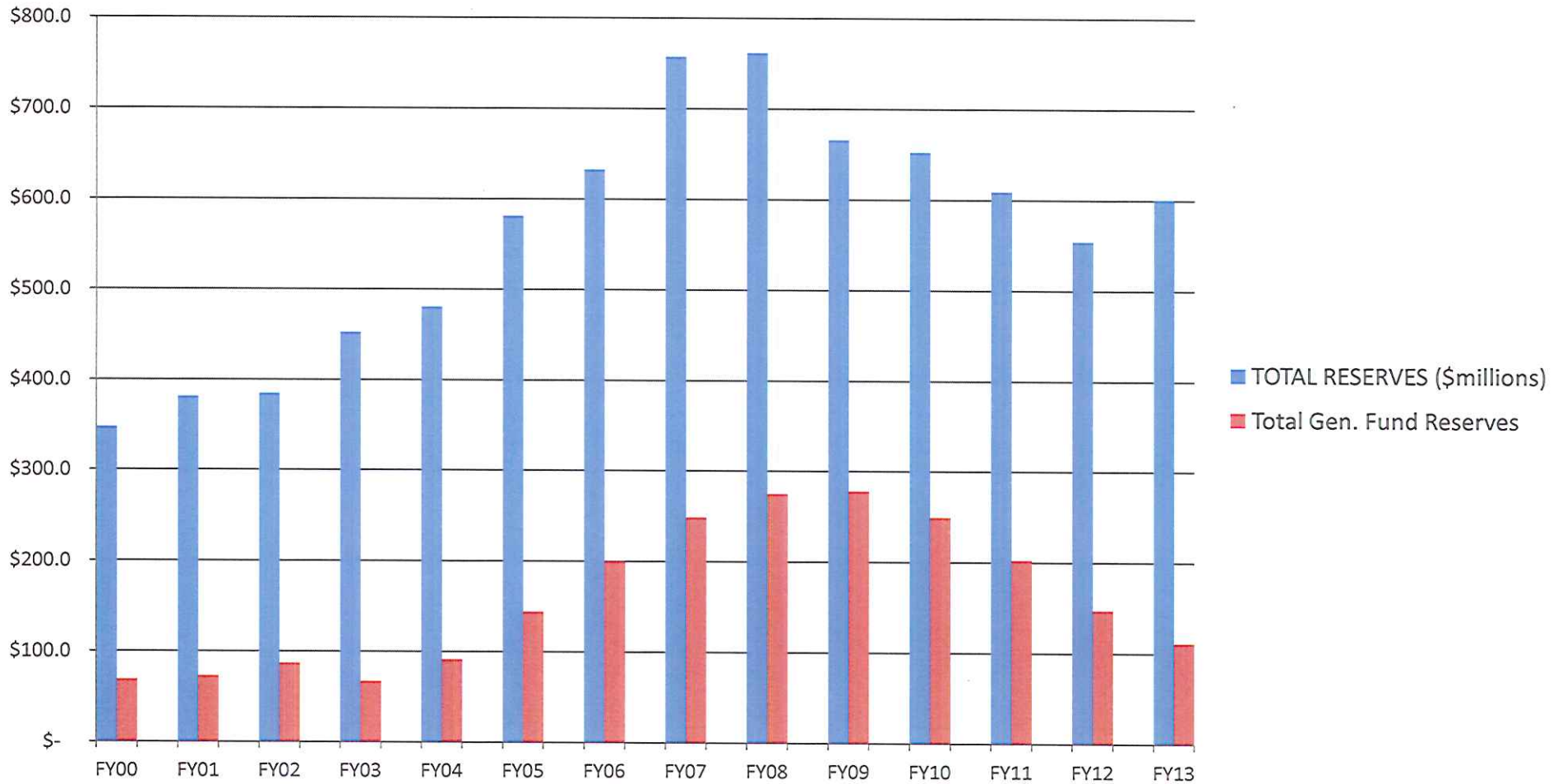
Total Major Maintenance Budget (\$ in millions)



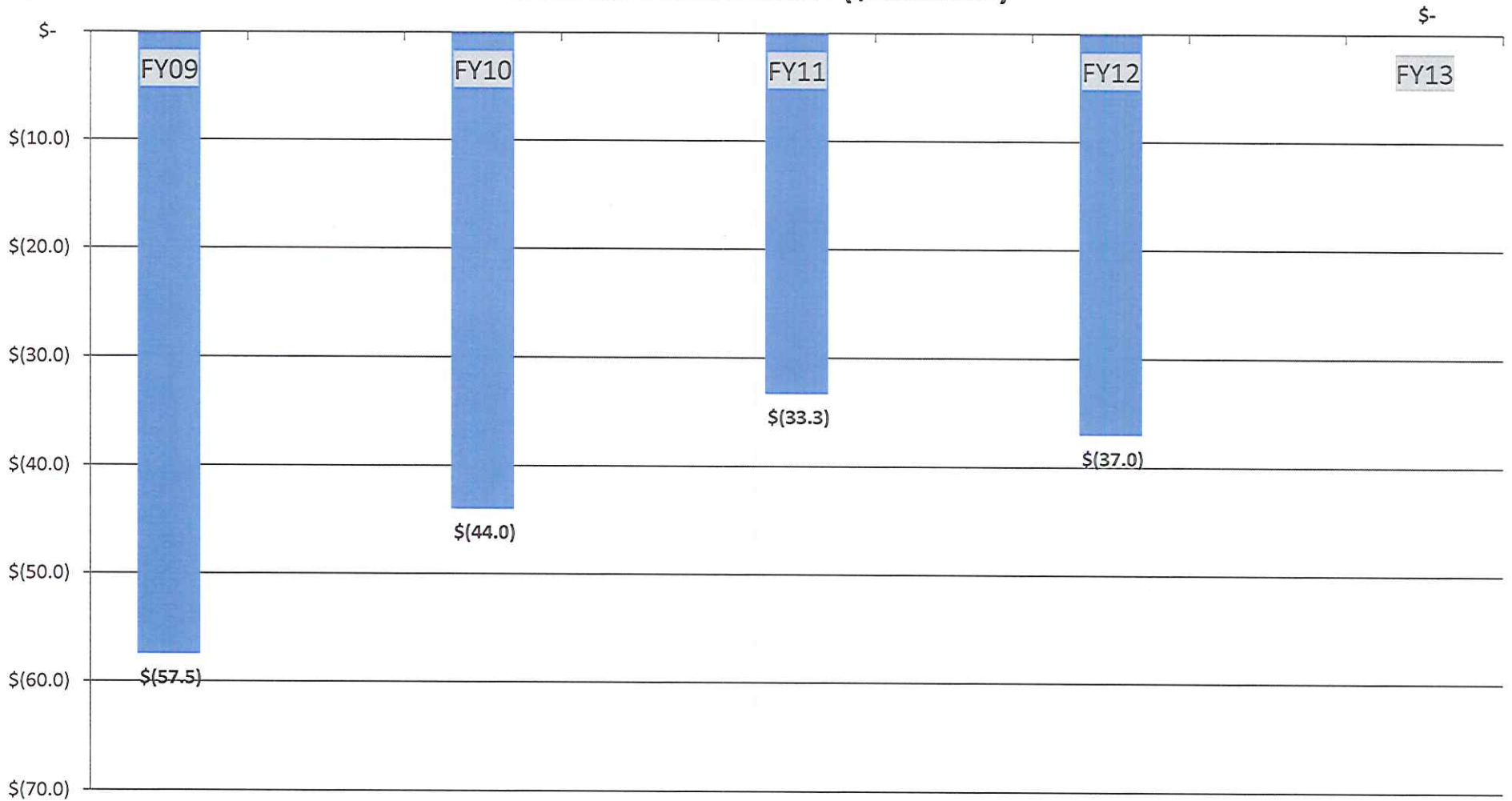
Total Debt Service, Insurance, and Transfers (\$ in millions)



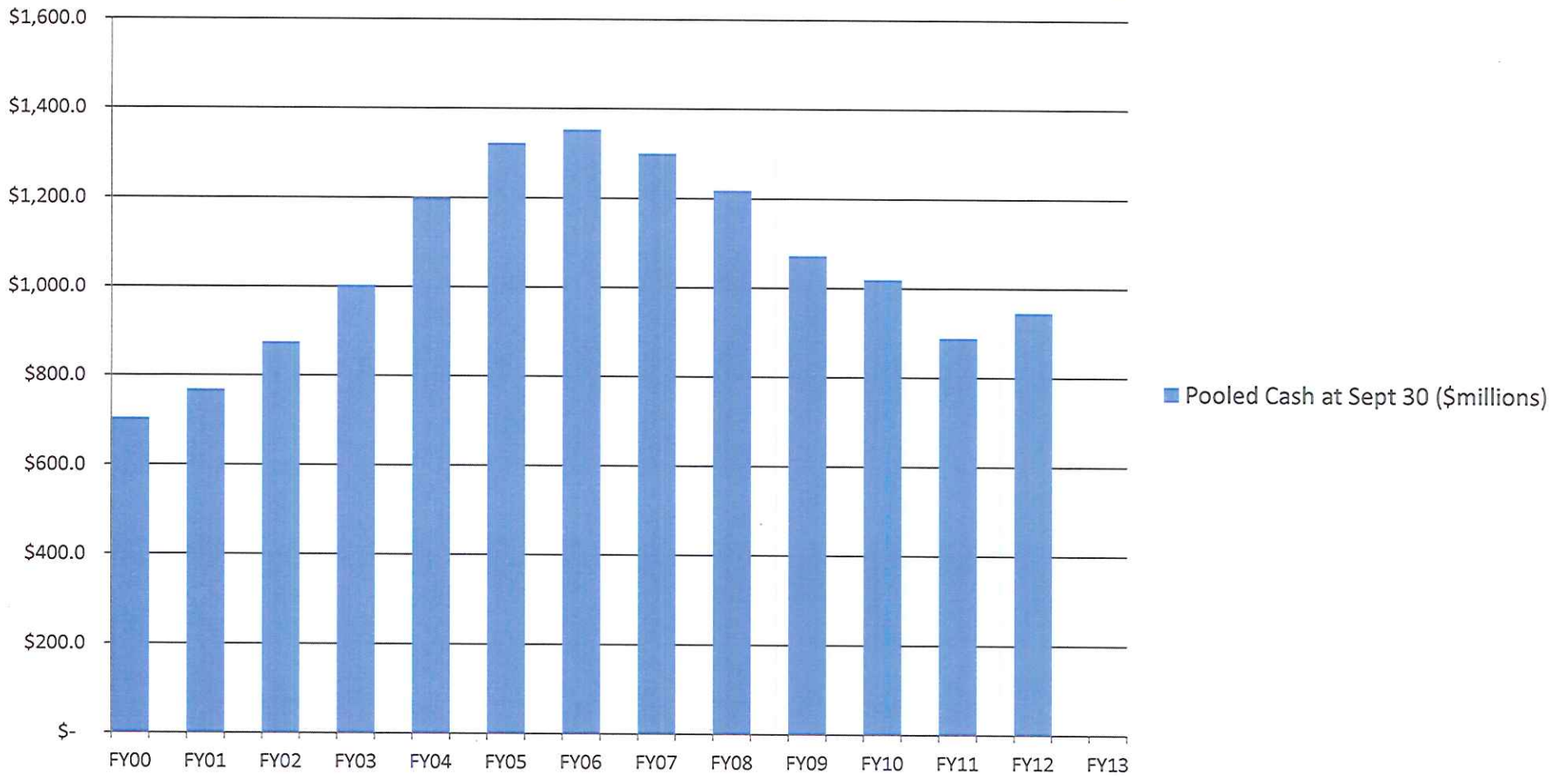
Total Reserves and the Portion that is General Fund (\$ in millions)



General Fund Deficit (\$millions)



Pooled Cash - September 30 (\$ in millions)



Lee County Trends

	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	Budget FY13-14
TOTAL BUDGET (\$billions)	\$ 1.235	\$ 1.402	\$ 1.509	\$ 1.565	\$ 1.781	\$ 1.987	\$ 2.263	\$ 2.398	\$ 2.323	\$ 2.071	\$ 2.013	\$ 1.916	\$ 1.763	\$ 1.897
Operating -- Constitutionals & Courts	\$ 105.6	\$ 120.4	\$ 132.8	\$ 152.7	\$ 164.5	\$ 192.9	\$ 217.1	\$ 238.2	\$ 237.0	\$ 227.8	\$ 220.2	\$ 210.9	\$ 204.8	\$ 210.1
Operating -- BoCC	\$ 227.3	\$ 245.5	\$ 268.3	\$ 324.0	\$ 337.4	\$ 396.5	\$ 424.8	\$ 434.5	\$ 422.9	\$ 416.1	\$ 395.5	\$ 388.3	\$ 398.3	\$ 386.2
TOTAL OPERATING	\$ 332.9	\$ 365.9	\$ 401.1	\$ 476.6	\$ 501.9	\$ 589.4	\$ 641.8	\$ 672.6	\$ 659.9	\$ 643.9	\$ 615.6	\$ 599.2	\$ 603.1	\$ 596.3
General Fund Portion of Operating	\$ 192.6	\$ 218.7	\$ 270.0	\$ 272.1	\$ 290.7	\$ 397.3	\$ 428.1	\$ 422.3	\$ 415.4	\$ 386.5	\$ 376.7	\$ 350.2	\$ 343.2	\$ 336.4
Gen. Fund as % of Operating	57.9%	59.8%	67.3%	57.1%	57.9%	67.4%	66.7%	62.8%	62.9%	60.0%	61.2%	58.4%	56.9%	56.4%
Constl. & Courts Portion of Gen	100.7	116.9	129.3	148.5	160.0	187.4	212.6	227.1	222.7	216.6	209.0	200.1	197.1	199.7
Constl. As % of General Fund	52.3%	53.5%	47.9%	54.6%	55.0%	47.2%	49.7%	53.8%	53.6%	56.0%	55.5%	57.1%	57.4%	59.4%
Uninc. MSTU Portion of Operating	\$ 30.5	\$ 32.8	\$ 38.0	\$ 49.9	\$ 54.4	\$ 56.1	\$ 62.0	\$ 62.5	\$ 138.0	\$ 56.4	\$ 54.7	\$ 56.9	\$ 55.8	\$ 50.7
Uninc. MSTU as % of Total Operating	9.2%	9.0%	9.5%	10.5%	10.8%	9.5%	9.7%	9.3%	20.9%	8.8%	8.9%	9.5%	9.3%	8.5%
Library Portion of Operating	\$ 25.7	\$ 25.7	\$ 24.7	\$ 25.9	\$ 32.2	\$ 28.3	\$ 29.0	\$ 31.8	\$ 48.8	\$ 25.8	\$ 37.3	\$ 23.8	\$ 24.6	\$ 25.7
Library as % of Total Operating	7.7%	7.0%	6.2%	5.4%	6.4%	4.8%	4.5%	4.7%	7.4%	4.0%	6.1%	4.0%	4.1%	4.3%
TOTAL CAPITAL	\$ 297.8	\$ 368.0	\$ 384.2	\$ 353.1	\$ 482.8	\$ 466.6	\$ 564.2	\$ 510.5	\$ 458.0	\$ 351.9	\$ 288.7	\$ 258.1	\$ 220.2	\$ 340.8
Major Maintenance						\$ 26.9	\$ 39.6	\$ 28.9	\$ 26.2	\$ 28.5	\$ 29.3	\$ 21.5	\$ 32.6	\$ 19.3
Debt Service	\$ 88.5	\$ 74.0	\$ 77.7	\$ 77.9	\$ 83.3	\$ 78.7	\$ 92.5	\$ 94.2	\$ 92.9	\$ 85.2	\$ 87.9	\$ 126.1	\$ 71.9	\$ 60.0
Debt Service Coverage Ratio	10.0	7.2	6.9	7.0	6.4	5.6	5.7	5.7	5.9	5.9	6.5	6.5	5.9	4.6
Insurances	\$ 24.7	\$ 27.2	\$ 35.8	\$ 31.5	\$ 37.0	\$ 37.7	\$ 48.2	\$ 57.3	\$ 62.9	\$ 67.4	\$ 73.9	\$ 75.6	\$ 74.8	\$ 76.9
Transfers	\$ 122.8	\$ 164.2	\$ 187.1	\$ 152.3	\$ 169.4	\$ 192.8	\$ 200.1	\$ 228.7	\$ 220.7	\$ 200.4	\$ 240.3	\$ 212.0	\$ 194.7	\$ 185.9
TOTAL RESERVES (\$millions)	\$ 347.3	\$ 381.3	\$ 384.9	\$ 452.7	\$ 480.7	\$ 581.4	\$ 632.9	\$ 757.7	\$ 761.9	\$ 666.8	\$ 653.5	\$ 609.6	\$ 554.4	\$ 601.4
Total Gen. Fund Reserves	\$ 69.2	\$ 73.1	\$ 87.3	\$ 67.3	\$ 91.7	\$ 144.4	\$ 199.8	\$ 248.8	\$ 275.0	\$ 278.2	\$ 249.5	\$ 202.5	\$ 147.5	\$ 111.5
Deficit (\$millions)										\$ (57.5)	\$ (44.0)	\$ (33.3)	\$ (37.0)	\$ -
Population	440,888	454,918	475,073	495,088	521,253	549,442	585,608	615,741	623,726	618,754	625,310	638,029	643,107	649,801
Pooled Cash at Sept 30 (\$millions)	\$704.6	\$768.2	\$875.0	\$1,003.1	\$1,199.2	\$1,322.0	\$1,353.3	\$1,299.1	\$1,218.5	\$1,072.6	\$1,019.8	\$888.8	\$945.9	

Budgeted Reserves - All Funds/Subfunds

Fund/Subfund	Adopted Budget FY13-14
00100 - General Fund	117,358,636
102** - MSTU Special Districis (SLD + SIU)	1,198,151
104** - Special Assessment MSBU	2,652,525
105** - Law Enforcement Trust	711,783
106** - Admin Office of the Courts	1,513,690
138** - Special Revenue	3,707,575
139** - Human Services Grants	445,583
148** - Lee County Libraries	8,110,471
152** - E-911	10,783,090
15500 - Unincorporated Area MSTU	25,736,319
15501 - MSTU-Building Reserves	1,890,375
15502 - MSTU-Surface Water Management	401,764
174** - Tourist Tax	6,730,565
17500 - Transportation Trust	2,266,271
18200 - All Hazards Protection	5,113,283
186** - Impact Fees Community Parks	4,289,690
18700 - Impact Fees-Regional Parks	54,308
188** - Impact Fees Roads	2,931,438
18900 - Impact Fee-EMS	1,647,100
18901 - IF EMS-Bonita Springs	283,105
19000 - Lee County Animal Trust Fund	218,547
2**** - Debt Service Funds	25,353,651
301** - Capital Improvement	62,426,171
307** - Transportation Capital Improvement	15,660,727
31504 - TD Tax Rev Bond 2013 Constr	2,000
33920 - Hum Srv Grant - Construction	60,678
34800 - Library Construction	1,798,818
38200 - All Hazard Construction	2,019,633
38*** - Impact Fees Construction	3,560,001
401** - Solid Waste	85,703,206
421** - Toll Facilities	18,238,508
48600 - Lee County Transit-Operations	1,795,716
48640 - Transit-Capital Grant	35,524,867
487** - Lee County Utilities	75,314,877
51500 - ITG	5,087,778
52000 - Governmental Comm Network-Ops	4,254,206
576** - Group Medical Insurance	37,188,336
57700 - General Liability Self-Insuran	27,152,615
594** - Vehicle & Equip Maint & Replacement	2,221,378
TOTAL - ALL BOCC FUND/SUBFUND RESERVES	601,407,435

BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2013-2014

<u>ESTIMATED REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>TRUST & AGENCY FUNDS</u>	<u>TOTAL</u>
<u>CURRENT REVENUES:</u>								
Ad Valorem Taxes	\$ 215,775,482	\$ 53,913,787	\$ 0	\$ 0	\$ 557,984	\$ 0	\$ 0	\$ 270,247,253
Other Taxes	0	36,460,250	0	16,653,000	0	0	0	53,113,250
License & Permits	13,778,425	6,725,070	489,765	300,000	1,888,122	0	0	23,181,382
Intergovernmental Revenues	56,287,692	11,286,037	0	1,163,124	43,598,523	0	0	112,335,376
Charges for Services	30,364,241	11,160,283	0	62,748	206,593,807	92,840,464	0	341,021,543
Fines & Forfeitures	130,000	972,250	0	0	455,000	400,000	0	1,957,250
Miscellaneous Revenues	12,323,273	3,585,135	25,679	241,220	9,371,251	2,997,937	0	28,544,495
Court Related Revenues	0	4,612,000	0	0	0	0	0	4,612,000
Non-Revenues	14,145,886	35,642,047	26,465,113	15,878,288	109,087,218	221,512	0	201,440,064
Loss 5% Anticipated Revenues	(4,881,758)	(1,774,025)	(24,530)	(24,175)	(6,793,790)	(1,171,456)	0	(14,669,734)
Total Current Revenues	\$ 337,923,241	\$ 162,582,834	\$ 26,956,027	\$ 34,274,205	\$ 364,758,115	\$ 95,288,457	\$ 0	\$ 1,021,782,879
FUND BALANCE APPROPRIATED	\$ 115,843,869	\$ 98,342,829	\$ 24,739,536	\$ 246,713,362	\$ 306,464,745	\$ 82,928,653	\$ 0	\$ 875,032,994
Total Estimated Revenues	\$ 453,767,110	\$ 260,925,663	\$ 51,695,563	\$ 280,987,567	\$ 671,222,860	\$ 178,217,110	\$ 0	\$ 1,896,815,873
<u>APPROPRIATED EXPENDITURES</u>								
<u>CURRENT EXPENDITURES:</u>								
General Government Services	\$ 80,792,820	\$ 11,406,807	\$ 17,806,882	\$ 67,459,867	\$ 29,494,999	\$ 99,713,924	\$ 0	\$ 306,675,299
Public Safety	183,902,724	14,137,683	0	0	0	2,598,873	0	200,639,280
Physical Environment	3,190,655	5,191,505	33,901	6,398,546	267,362,589	0	0	282,177,196
Transportation	100,000	27,366,612	16,489	44,378,333	44,055,141	0	0	115,916,575
Economic Environment	6,505,379	18,863,844	0	907,120	0	0	0	26,276,343
Human Services	13,216,394	4,754,031	0	0	0	0	0	17,970,425
Culture/Recreation	14,745,961	38,144,320	4,934,040	69,341,797	0	0	0	127,166,118
Court Related Services	3,255,660	14,205,882	0	0	0	0	0	17,461,542
Non-Expenditure Disbursements	30,698,881	46,169,346	3,550,600	6,973,876	98,526,849	0	0	185,919,552
Debt Service	0	0	0	0	15,206,108	0	0	15,206,108
Total Current Expenditures	\$ 336,408,474	\$ 180,240,030	\$ 26,341,912	\$ 195,459,539	\$ 454,645,686	\$ 102,312,797	\$ 0	\$ 1,295,408,438
RESERVES	\$ 117,358,636	\$ 80,685,633	\$ 25,353,651	\$ 85,528,028	\$ 216,577,174	\$ 75,904,313	\$ 0	\$ 601,407,435
Total Appropriated Expenditures	\$ 453,767,110	\$ 260,925,663	\$ 51,695,563	\$ 280,987,567	\$ 671,222,860	\$ 178,217,110	\$ 0	\$ 1,896,815,873

REVENUES BY CATEGORY

<u>REVENUE TYPE</u>	FY 13-14 ADOPTED
Property Taxes	
General Fund	215,775,482
Conservation 2020	-
Unincorporated MSTU	21,808,175
Libraries	26,978,775
All Hazards	2,427,335
Community MSTUs	3,257,486
Total	<u>270,247,253</u>
Charges for Services	
Insurances & Technology	82,370,795
Solid Waste User Fees	48,224,688
Water Utility Revenue	48,987,164
Sewer/Wastewater Utility Rev	49,872,302
Electronic Toll Rev	30,905,000
Ambulance Fees	20,500,500
Solid Waste Electric Sales Revenue	14,871,600
Departmental User Fees	49,907,494
Total	<u>345,639,543</u>
Intergovernmental	
Local Govt Half-Cent Sales Tax	40,500,000
Transit Grants (Operating & Capital)	38,102,200
State Revenue Sharing Proceeds	12,500,000
Seventh Cent Gas Tax	2,455,937
Fifth/Sixth Cent Gas Tax	5,597,939
Other Transportation	105,000
Public Assistance	3,050,000
Grants, etc.	10,024,300
Total	<u>112,335,376</u>
Other Taxes	
Tourist Tax	26,125,000
9th Cent Gas Tax	2,836,000
Six Cent Local Option	7,953,000
Five Cent Local Option	5,864,000
Communications Services Tax	9,700,000
Contractors Certification	635,250
Total	<u>53,113,250</u>
Licenses and Permits	
FPL & LCEC Electric Fran. Fees	13,650,000
Building Permits	5,489,200
Impact Fees	650,400
Solid Waste Fran. Fees	1,822,122
Special Assessments (MSTBU)	1,569,660
Total	<u>23,181,382</u>
Other Revenues	
Excess Fees (Constitutionals)	10,653,215
Transfers and Indirect Costs	188,889,535
All Others	32,393,059
Total	<u>231,935,809</u>
Less 5% Anticipated Revenues	(14,669,734)
Fund Balance Appropriated	875,032,994
Total	<u>860,363,260</u>
TOTAL	<u>1,896,815,873</u>