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1. The use of ad valorem tax revenues will be limited to the General Fund, Mosquito Control District Fund, Environmentally Sensitive Land Funds, Debt Service Funds and municipal service taxing units.
  2. The use of Gas taxes will be limited to the Transportation Trust Fund and Transportation capital projects.
  3. Tourist Development Tax proceeds will be appropriated in accordance with the formula contained in the Tourist Development Tax Ordinance.
  4. The use of revenues that have been pledged to bondholders will conform in every respect to the bond covenants that commit those revenues.
  5. Fee revenues will be anticipated for purposes of budget preparation using fee schedules that have been adopted by the Board and historic collection rates.
  6. Revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year are available to be budgeted as beginning fund balances in the budget of the following year. The amount budgeted should represent a conservative view of funds available to limit the impact of economic downturns.
  7. Cash balances remaining in any fund at year-end will stay in that fund for subsequent years.
  8. Fund balances utilized as a revenue source must be reviewed against the actual fund balance for the fund as calculated by the Clerk of Court's Finance office after year-end closing. Any shortfall in actual fund balance must be adjusted for by intradepartmental transfer or Board budget amendment.