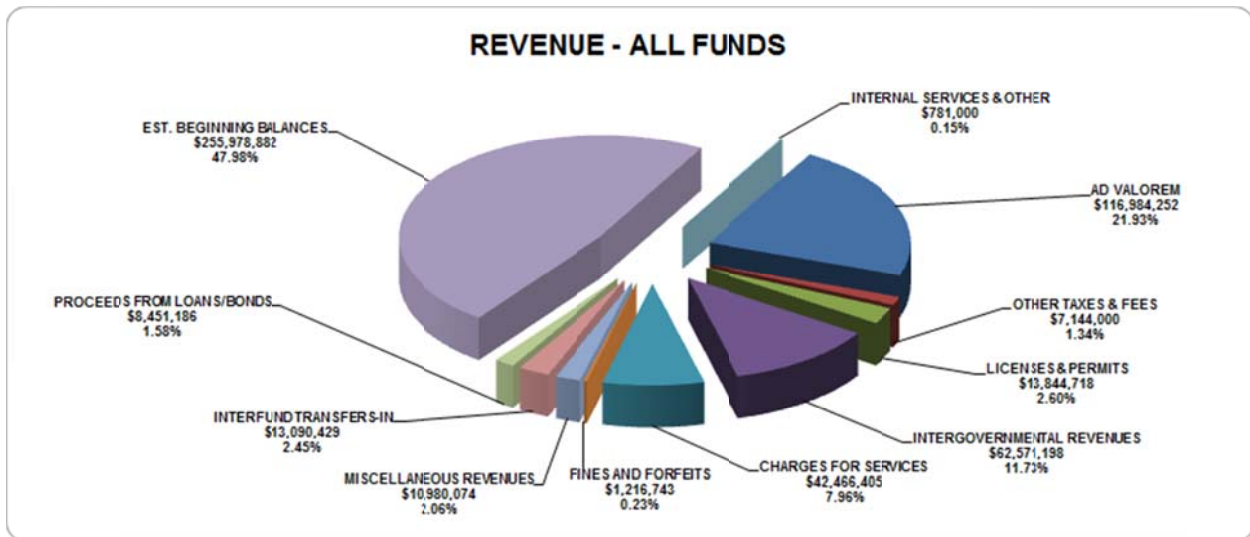


Where the Money Comes From Total of all Funds \$523,979,769



Ad Valorem tax otherwise known as property tax.

Other Taxes include local option fuel tax, local communication service tax electric, tourist development tax & local business tax.

Licenses & Permits include solid waste assessment, electric franchise, impact fees, building permits & fees, and capital improvement assessment.

Intergovernmental Revenues include state shared revenue, half cent sales tax, constitutional gas tax, and state and federal grants.

Charges for Services include landfill fees, water & sewer fees, revenue from parks user fees, court facility fee, and health & life insurance premiums paid on behalf of employees.

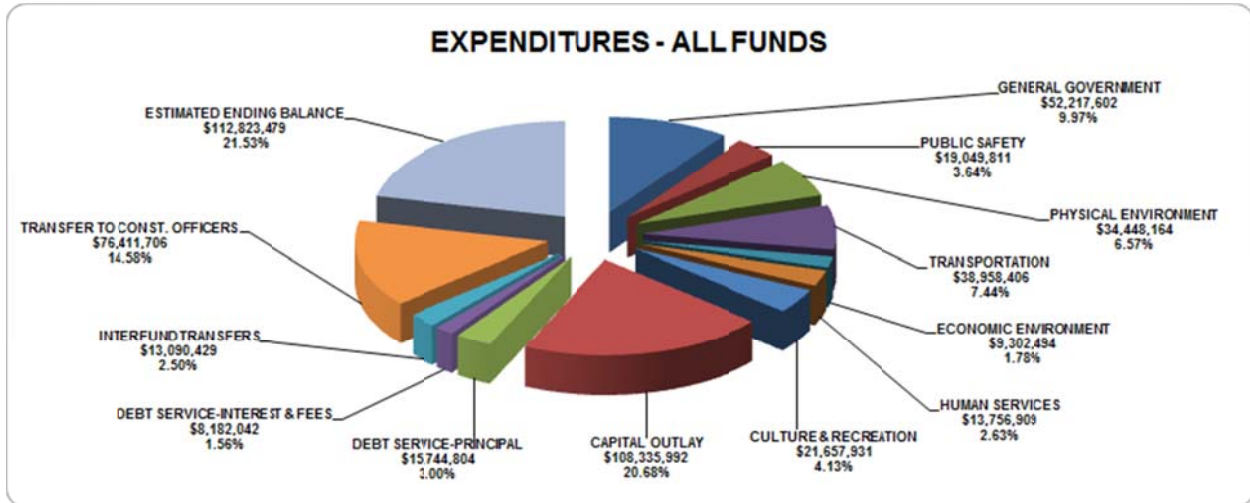
Fines and Forfeits include code violations, driver's education safety fine and safe of contraband property seized by law enforcement.

Miscellaneous Revenues include interest on investment, contributions from property owners for MSBU's, and general & administration fees charged by the County's General Fund to other funds.

Interfund Transfers-In represent transfers in from other funds.

Proceeds from Loans/Bonds are revenue from loans & bonds which will be used to finance projects.

Where the Money Goes Total of all Funds \$523,979,769



General Government – Services provided by the County for the benefit of the public and general governmental body as a whole. This includes department budgets for the Board of County Commissioners, County Administrator, Central Services, Human Resources, the Office of Management & Budget, and Information Technology.

Public Safety – Services provided by the County for the safety and security of the public. This includes department budgets for Public Safety, Public Works, County Attorney, and Inmate Medical Expenses relating to the County Jail. Expenditure relating to the operations of the Sheriff for law enforcement and the jail is included in Transfers to Constitutional Officers.

Physical Environment – Function performed by the County to achieve a satisfactory living environment for the community as a whole. This includes department budgets for the Environmental Resources, Public Works, Solis Waste & Recycling, and Utilities.

Transportation – Expenditures for developing and improving the safe and adequate flow of vehicles, travelers, and pedestrians. This includes department budgets for Engineering, Community Services, and the Port and Airport.

Economic Environment – Expenditures for developing and improving the living conditions of residents. This includes department budgets for Community Services, Veteran Services and Business Development.

Human Services – Expenditures with the purpose of promoting the general health and well being of the community as a whole. This includes department budgets for Community Services,

Mosquito Control and Statutory Mandated Agencies such as Court Administration, Public Defender and the State Attorney.

Culture and Recreation – Expenditures to provide residents the opportunities and facilities for cultural, recreational and educational programs. This includes department budgets for Library and Parks.

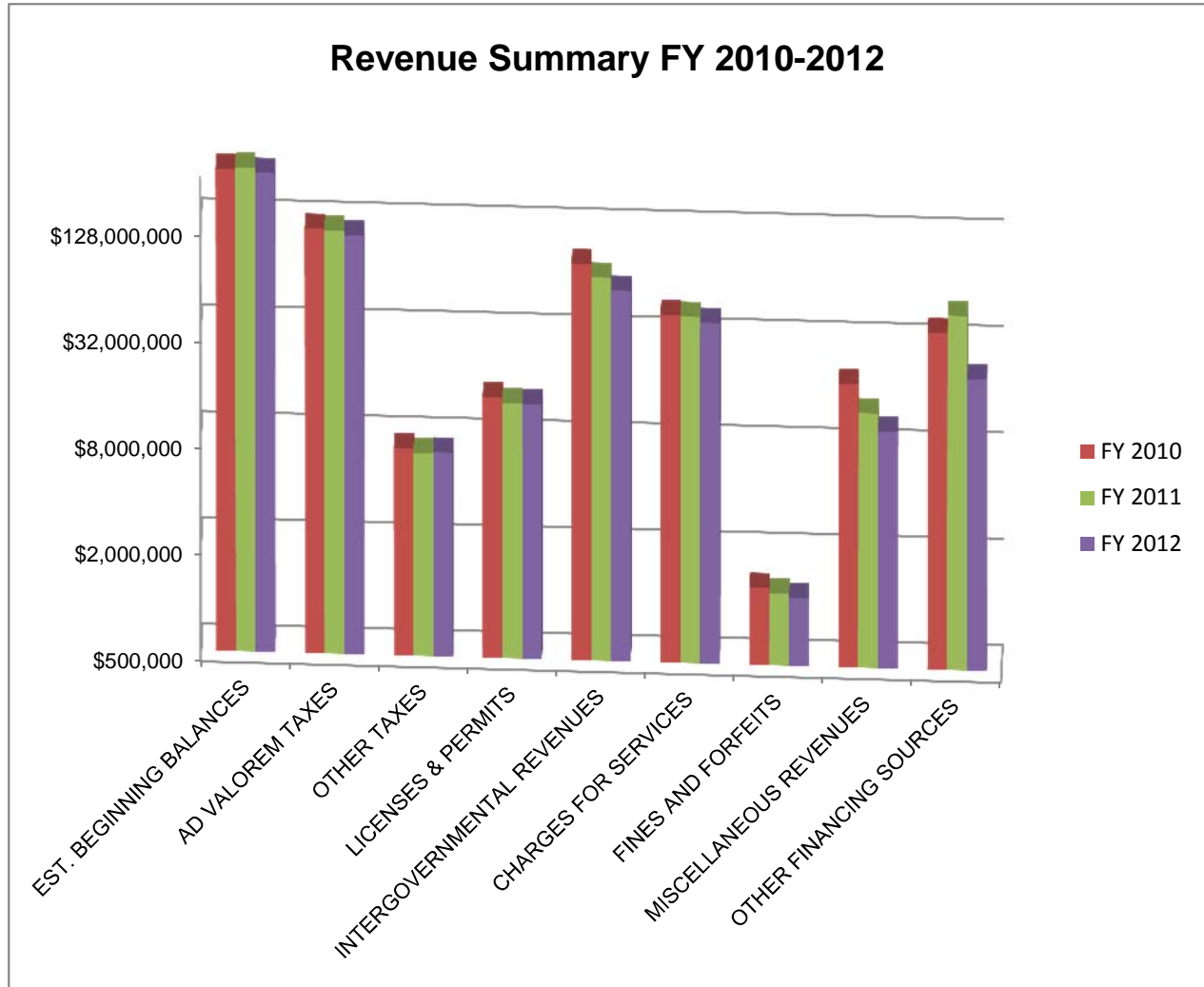
Capital Outlay – Expenditures for all departments for land, buildings and infrastructure.

Debt Service – Principal and Interest & Fees – Expenditure for the repayment of principal and interest on loans.

Interfund Transfers – Transfers to other funds.

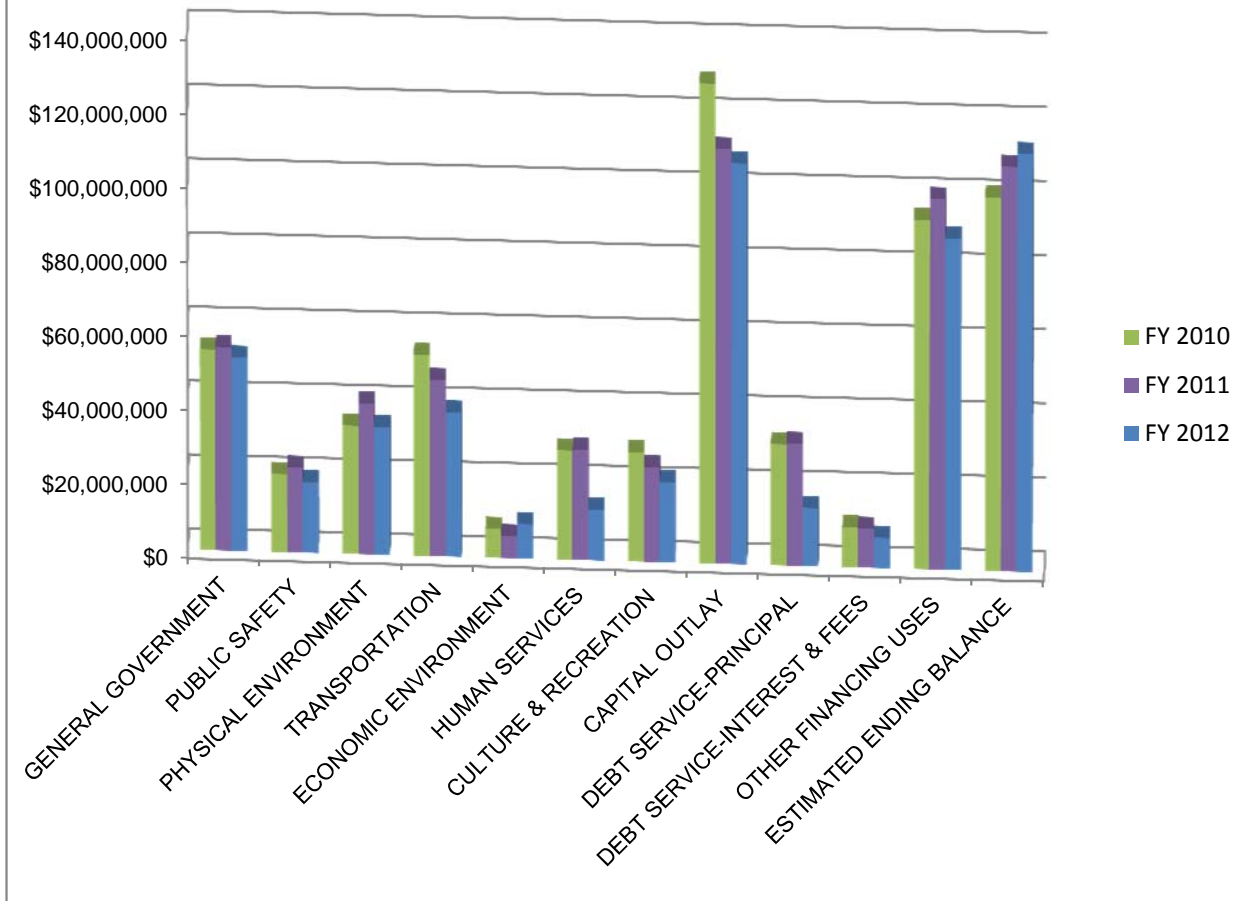
Transfers to Constitutional Officers – Transfers to the Clerk of Circuit Court, Sheriff, Property Appraiser, Tax Collector and the Supervisor of Elections for the operations of their department.

Revenue Summary FY 2010-2012



ESTIMATED REVENUES:	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget
EST. BEGINNING BALANCES	\$266,072,845	\$272,085,438	\$255,978,882
AD VALOREM TAXES	126,035,147	123,738,681	116,984,252
OTHER TAXES	7,477,150	7,056,000	7,144,000
LICENSES & PERMITS	15,003,791	13,960,537	13,844,718
INTERGOVERNMENTAL REVENUES	87,258,693	73,702,439	62,571,198
CHARGES FOR SERVICES	46,482,322	45,640,012	42,466,405
FINES AND FORFEITS	1,367,145	1,279,520	1,216,743
MISCELLANEOUS REVENUES	20,066,487	13,820,932	10,980,074
OTHER FINANCING SOURCES	40,220,277	50,706,040	22,322,615
LESS 5%	-10,268,151	-9,637,002	-9,529,118
TOTAL EST. REVENUE SOURCES	\$599,715,706	\$592,352,597	\$523,979,769

Expenditure Summary FY 2010-2012



ESTIMATED EXPENDITURES:	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget
GENERAL GOVERNMENT	\$54,249,993	\$54,971,916	\$52,217,602
PUBLIC SAFETY	21,048,406	22,909,709	19,049,811
PHYSICAL ENVIRONMENT	34,708,924	40,789,700	34,448,164
TRANSPORTATION	54,267,973	47,597,884	38,958,406
ECONOMIC ENVIRONMENT	7,780,749	5,899,180	9,302,494
HUMAN SERVICES	29,524,678	29,790,684	13,756,909
CULTURE & RECREATION	29,564,314	25,567,039	21,657,931
CAPITAL OUTLAY	129,622,704	112,006,043	108,335,992
DEBT SERVICE-PRINCIPAL	32,744,869	32,960,503	15,744,804
DEBT SERVICE-INTEREST & FEES	10,890,846	10,495,532	8,182,042
OTHER FINANCING USES	94,328,075	100,065,013	89,502,135
ESTIMATED ENDING BALANCE	100,984,175	109,299,394	112,823,479
TOTAL EXPENDITURES, USES	\$599,715,706	\$592,352,597	\$523,979,769

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	FUND			FUNDS			FUNDS		
	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	67,728,419	74,960,106	79,088,525	85,417,024	86,284,206	89,747,255	9,289,120	8,155,203	5,855,467
TAXES:									
AD VALOREM	47,407,332	43,598,874	42,210,094	77,569,853	79,197,640	74,549,086	1,057,962	942,167	225,072
OTHER TAXES & FEES	45,000	35,000	35,000	4,322,100	4,251,200	4,180,420	617,900	567,800	624,580
LICENSES & PERMITS	1,298,232	2,370,243	2,340,243	4,756,294	2,670,963	2,671,857	714,676	1,324,409	1,324,409
INTERGOVERNMENTAL REVENUES	21,675,855	23,910,429	21,104,819	52,111,383	43,457,289	36,042,823	5,728,827	5,961,241	5,199,807
CHARGES FOR SERVICES	1,198,886	1,111,794	1,152,943	3,584,958	3,500,182	3,479,664	0	0	0
FINES AND FORFEITS	51,000	51,000	51,000	608,756	513,331	514,266	356,189	356,189	396,477
MISCELLANEOUS REVENUES	5,728,518	4,886,992	4,680,556	4,158,124	2,973,735	2,824,373	1,778,614	1,415,256	609,256
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	565,826	9,930,259	1,145,742	5,308,624	7,118,180	5,565,613	4,852,840	5,225,267	5,400,734
PROCEEDS FROM LOANS/BONDS	0	0	0	0	0	0	21,191,673	22,001,186	6,001,186
INTERNAL SERVICES & OTHER	0			0	0	0	0	0	0
LESS 5%	-3,597,494	-2,790,295	-2,793,809	-4,880,975	-4,940,009	-4,877,717	-215,451	-452,210	-380,286
TOTAL EST. REVENUE SOURCES	142,101,574	158,064,402	149,015,113	232,956,141	225,026,717	214,697,640	45,372,350	45,496,508	25,256,702
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	21,946,784	27,221,711	27,751,292	9,458,983	7,141,256	7,208,779	24,561	24,561	18,177
PUBLIC SAFETY	5,318,214	6,771,908	4,681,926	13,930,312	15,129,904	13,450,278	0	0	0
PHYSICAL ENVIRONMENT	2,730,867	2,210,840	2,003,876	6,998,701	7,687,994	5,559,078	0	0	0
TRANSPORTATION	3,209,872	1,296,383	1,039,215	36,845,728	35,180,433	30,322,660	27,959	138,491	36,254
ECONOMIC ENVIRONMENT	3,530,505	2,541,569	4,583,551	3,768,167	2,545,721	3,878,608	0	0	0
HUMAN SERVICES	16,760,428	20,554,030	6,438,463	12,696,900	9,169,304	7,246,096	0	0	0
CULTURE & RECREATION	15,255,765	11,612,524	11,020,269	9,167,251	11,307,114	8,349,448	0	0	0
CAPITAL OUTLAY	4,736,426	3,590,462	8,331,063	60,069,937	53,962,084	53,035,857		0	0
DEBT SERVICE-PRINCIPAL	622,102	603,449	522,717	1,092,162	1,064,718	1,140,479	30,388,875	30,640,755	13,199,465
DEBT SERVICE-INTEREST & FEES	47,218	47,119	27,765	605,965	620,015	536,975	7,831,535	7,241,415	6,280,937
TOTAL EXPENDITURES/EXPENSES	74,158,181	76,449,995	66,400,137	154,634,106	143,808,543	130,728,258	38,272,930	38,045,222	19,534,833
OTHER FINANCING USES									
INTERFUND TRANSFERS	4,711,795	1,959,905	4,908,704	6,126,239	8,216,220	5,020,901	400,000	1,740,076	262,164
TRANSFER TO CONST. OFFICERS	33,921,743	30,929,633	30,631,467	45,196,247	43,391,934	44,650,198	75,854	113,672	156,433
TOTAL EXPENDITURES & USES	112,791,719	109,339,533	101,940,308	205,956,592	195,416,697	180,399,357	38,748,784	39,898,970	19,953,430
ESTIMATED ENDING BALANCE	29,309,855	48,724,869	47,074,805	26,999,549	29,610,020	34,298,283	6,623,566	5,597,538	5,303,272
TOTAL EXPENDITURES, USES	142,101,574	158,064,402	149,015,113	232,956,141	225,026,717	214,697,640	45,372,350	45,496,508	25,256,702

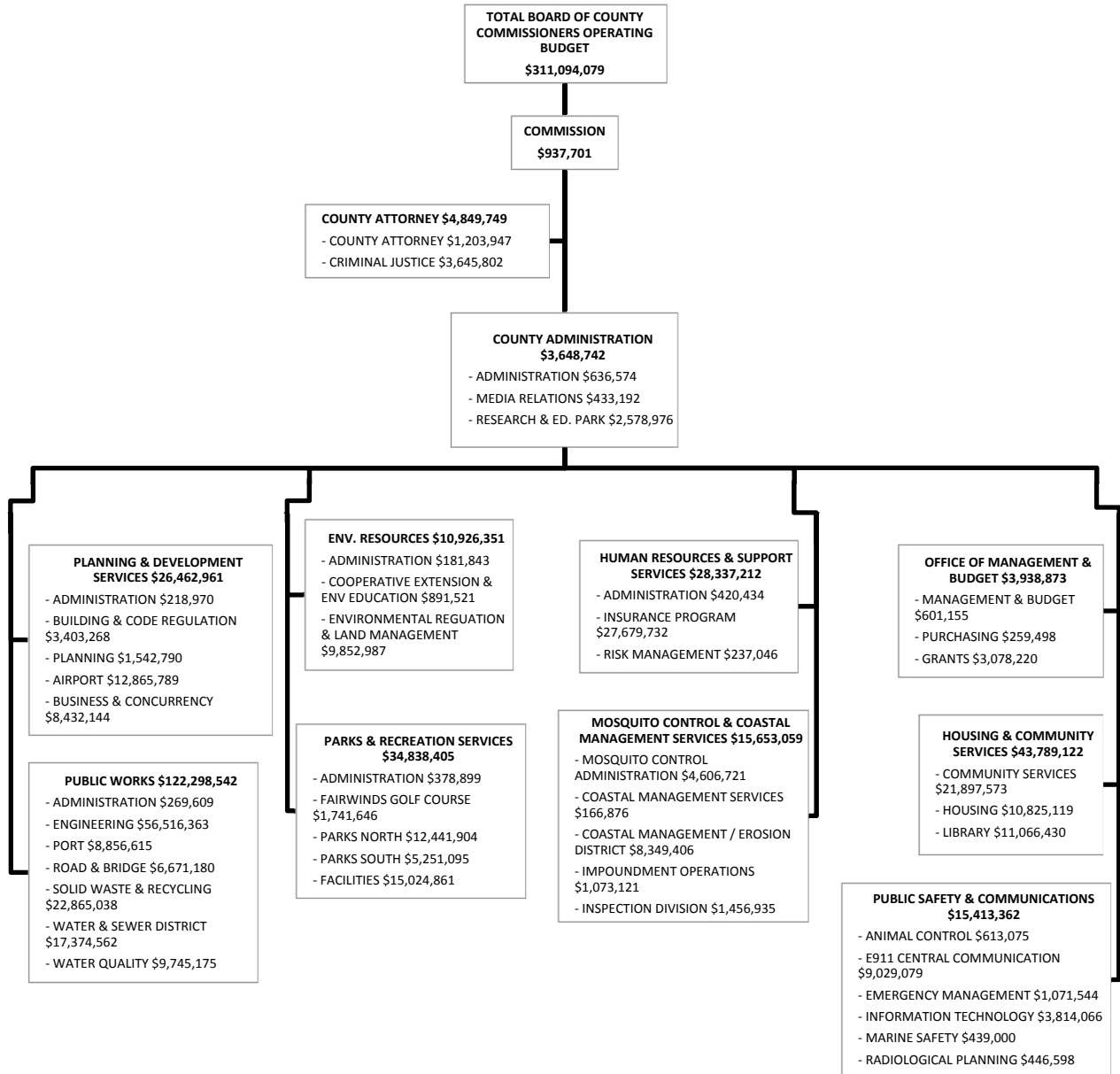
BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	CAPITAL			ENTERPRISE			INTERNAL SERVICE		
	FUNDS			FUNDS			FUNDS		
	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	70,841,887	66,328,112	51,892,384	16,718,309	19,289,776	16,164,152	15,291,560	16,200,177	12,365,427
TAXES:									
AD VALOREM	0	0	0	0	0	0	0	0	0
OTHER TAXES & FEES	1,312,150	1,122,000	1,122,000	0	0	0	0	0	0
LICENSES & PERMITS	758,725	401,378	427,321	6,385,000	6,102,680	6,354,302	0	0	0
INTERGOVERNMENTAL REVENUES	7,478,802	373,480	223,749	263,826	0	0	0	0	0
CHARGES FOR SERVICES	4,464,385	4,464,385	4,464,385	19,416,361	17,695,769	17,925,312	17,491,589	18,541,739	15,117,958
FINES AND FORFEITS	0	0	0	1,200	9,000	5,000	0	0	0
MISCELLANEOUS REVENUES	6,137,319	3,846,929	1,688,979	1,493,358	344,500	832,703	750,014	334,480	334,480
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	0	13,655	0	2,442,545	2,251,062	971,340	0	0	0
PROCEEDS FROM LOANS/BONDS	4,085,059	3,580,815	450,000	900,000	0	2,000,000	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	0	261,100	461,000	0	314,000	320,000
LESS 5%	-156,408	-102,965	-124,006	-1,065,126	-1,003,701	-1,022,528	-207,336	-208,036	-208,336
TOTAL EST. REVENUE SOURCES	94,921,919	80,027,789	60,144,812	46,555,473	44,950,186	43,691,281	33,325,827	35,182,360	27,929,529
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	3,159,020	517,299	547,299	109,000	16,620	16,620	19,425,808	19,924,632	16,549,598
PUBLIC SAFETY	0	0	0	1,799,880	1,007,897	917,607	0	0	0
PHYSICAL ENVIRONMENT	80,000	80,000	89,384	24,899,356	30,810,866	26,795,826	0	0	0
TRANSPORTATION	14,182,168	10,980,331	7,560,277	0	0	0	0	0	0
ECONOMIC ENVIRONMENT	0	448,720	400,128	0	0	0	0	0	0
HUMAN SERVICES	0	0	0	0	0	0	0	0	5,000
CULTURE & RECREATION	789,383	490,141	636,909	3,629,543	1,325,900	1,251,055	0	0	0
CAPITAL OUTLAY	60,133,803	51,298,685	41,800,333	4,082,538	2,590,591	5,168,739	600,000	564,221	0
DEBT SERVICE-PRINCIPAL	28,058	28,058	26,669	0	9,295	470,774	0	556	375
DEBT SERVICE-INTEREST & FEES	624,404	804,404	180,000	1,370,000	1,370,806	856,458	0	49	16
TOTAL EXPENDITURES/EXPENSES	78,996,836	64,647,638	51,240,999	35,890,317	37,131,975	35,477,079	20,025,808	20,489,458	16,554,989
OTHER FINANCING USES									
INTERFUND TRANSFERS	1,011,999	7,316,817	930,429	1,126,826	1,711,000	1,277,340	0	2,984,344	0
TRANSFER TO CONST. OFFICERS	581,813	565,853	375,818	32,000	49,000	50,000	0	0	0
TOTAL EXPENDITURES & USES	80,590,648	72,530,308	52,547,246	37,049,143	38,891,975	36,804,419	20,025,808	23,473,802	16,554,989
ESTIMATED ENDING BALANCE	14,331,271	7,497,481	7,597,566	9,506,330	6,058,211	6,886,862	13,300,019	11,708,558	11,374,540
TOTAL EXPENDITURES, USES	94,921,919	80,027,789	60,144,812	46,555,473	44,950,186	43,691,281	33,325,827	35,182,360	27,929,529

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	EXPENDABLE TRUST			TOTAL ALL		
	FUNDS			FUNDS		
	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget
ESTIMATED REVENUES:						
EST. BEGINNING BALANCES	786,526	867,858	865,672	266,072,845	272,085,438	255,978,882
TAXES:						
AD VALOREM	0	0	0	126,035,147	123,738,681	116,984,252
OTHER TAXES & FEES	1,180,000	1,080,000	1,182,000	7,477,150	7,056,000	7,144,000
LICENSES & PERMITS	1,090,864	1,090,864	726,586	15,003,791	13,960,537	13,844,718
INTERGOVERNMENTAL REVENUES	0	0	0	87,258,693	73,702,439	62,571,198
CHARGES FOR SERVICES	326,143	326,143	326,143	46,482,322	45,640,012	42,466,405
FINES AND FORFEITS	350,000	350,000	250,000	1,367,145	1,279,520	1,216,743
MISCELLANEOUS REVENUES	20,540	19,040	9,727	20,066,487	13,820,932	10,980,074
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	873,710	10,516	7,000	14,043,545	24,548,939	13,090,429
PROCEEDS FROM LOANS/BONDS	0	0	0	26,176,732	25,582,001	8,451,186
INTERNAL SERVICES & OTHER	0	0	0	0	575,100	781,000
LESS 5%	-145,361	-139,786	-122,436	-10,268,151	-9,637,002	-9,529,118
TOTAL EST. REVENUE SOURCES	4,482,422	3,604,635	3,244,692	599,715,706	592,352,597	523,979,769
ESTIMATED EXPENDITURES:						
GENERAL GOVERNMENT	125,837	125,837	125,837	54,249,993	54,971,916	52,217,602
PUBLIC SAFETY	0	0	0	21,048,406	22,909,709	19,049,811
PHYSICAL ENVIRONMENT	0	0	0	34,708,924	40,789,700	34,448,164
TRANSPORTATION	2,246	2,246	0	54,267,973	47,597,884	38,958,406
ECONOMIC ENVIRONMENT	482,077	363,170	440,207	7,780,749	5,899,180	9,302,494
HUMAN SERVICES	67,350	67,350	67,350	29,524,678	29,790,684	13,756,909
CULTURE & RECREATION	722,372	831,360	400,250	29,564,314	25,567,039	21,657,931
CAPITAL OUTLAY	0	0	0	129,622,704	112,006,043	108,335,992
DEBT SERVICE-PRINCIPAL	613,672	613,672	384,325	32,744,869	32,960,503	15,744,804
DEBT SERVICE-INTEREST & FEES	411,724	411,724	299,891	10,890,846	10,495,532	8,182,042
TOTAL EXPENDITURES/EXPENSES	2,425,278	2,415,359	1,717,860	404,403,456	382,988,190	321,654,155
OTHER FINANCING USES						
INTERFUND TRANSFERS	666,686	620,577	690,891	14,043,545	24,548,939	13,090,429
TRANSFER TO CONST. OFFICERS	476,873	465,982	547,790	80,284,530	75,516,074	76,411,706
TOTAL EXPENDITURES & USES	3,568,837	3,501,918	2,956,541	498,731,531	483,053,203	411,156,290
ESTIMATED ENDING BALANCE	913,585	102,717	288,151	100,984,175	109,299,394	112,823,479
TOTAL EXPENDITURES, USES	4,482,422	3,604,635	3,244,692	599,715,706	592,352,597	523,979,769

ST. LUCIE BOARD OF COUNTY COMMISSIONERS BUDGET BY DEPARTMENT FISCAL YEAR 2011-2012



St. Lucie County FY 12 Budget Summary

Department/Division or Other Agency	FY 09 Actual	FY 10 Actual	FY 11 Amended	FY 12 Adopted	FY 12 Increase	% Change
BOCC						
BOCC - Dist. 1	171,537	173,885	186,940	169,030	-17,910	-9.6%
BOCC - Dist. 2	195,505	192,101	200,105	176,715	-23,390	-11.7%
BOCC - Dist. 3	187,709	182,688	193,455	174,975	-18,480	-9.6%
BOCC - Dist. 4	196,814	194,856	200,420	178,750	-21,670	-10.8%
BOCC - Dist. 5	190,059	184,870	195,470	184,020	-11,450	-5.9%
BOCC - General Government	41,884	60,311	80,391	54,211	-26,180	-32.6%
BOCC Total	983,508	988,710	1,056,781	937,701	-119,080	-11.3%
Constitutional Officers						
Clerk of Circuit Court	1,908,698	1,894,407	1,704,966	1,599,476	-105,490	-6.2%
Clerk of Circuit Court (BOCC)	54,566	66,597	100,000	100,000	0	0.0%
Excess Fees-Clerk	-108,393	-85,300	-100,000	0	100,000	-100.0%
Excess Fees-Sheriff	-123,916	-17,943	0	0	0	n/a
Excess Fees-Supervisor of Elec.	0	-49,966	0	0	0	n/a
Property Appraiser (BOCC)	62,082	65,364	78,750	78,750	0	0.0%
Sheriff	65,427,438	66,757,956	62,479,301	59,771,301	-2,708,000	-4.3%
Sheriff (BOCC)	2,262,907	4,709,906	7,824,802	4,296,379	-3,528,423	-45.1%
Supervisor of Elections	2,760,517	2,621,423	2,387,446	2,461,987	74,541	3.1%
Supervisor of Elections (BOCC)	135,801	126,766	160,000	160,000	0	0.0%
Tax Coll. & Prop. Appraiser Fees	5,061,220	5,212,776	10,686,926	11,138,844	451,918	4.2%
Tax Collector (BOCC)	0	0	0	0	0	n/a
Constitutional Officers Total	77,440,920	81,301,984	85,322,191	79,606,737	-5,715,454	-6.7%
County Administration						
County Administration	923,177	675,047	672,449	636,574	-35,875	-5.3%
Media Relations	386,838	479,101	517,272	433,192	-84,080	-16.3%
Research & Education Park	351,130	560,447	3,909,425	2,578,976	-1,330,449	-34.0%
County Administration Total	1,661,145	1,714,596	5,099,146	3,648,742	-1,450,404	-28.4%
County Attorney						
County Attorney	1,489,082	1,385,204	1,298,998	1,203,947	-95,051	-7.3%
Criminal Justice	4,327,627	4,041,504	5,155,868	3,645,802	-1,510,066	-29.3%
County Attorney Total	5,816,709	5,426,709	6,454,866	4,849,749	-1,605,117	-24.9%
Environmental Resources						
Admin - Environmental Resources	173,807	230,840	230,100	181,843	-48,257	-21.0%
Cooperative Extension	1,166,343	996,032	649,210	593,633	-55,577	-8.6%
Environmental Education	403,119	258,254	308,001	297,888	-10,113	-3.3%

St. Lucie County FY 12 Budget Summary

Department/Division or Other Agency	FY 09 Actual	FY 10 Actual	FY 11 Amended	FY 12 Adopted	FY 12 Increase	% Change
Environmental Regulations	426,045	361,015	511,654	323,442	-188,212	-36.8%
Land Management	1,258,032	8,178,803	9,364,000	9,529,545	165,545	1.8%
Environmental Resources Total	3,427,347	10,024,944	11,062,965	10,926,351	-136,614	-1.2%
Housing & Community Services						
Community Services	12,893,480	13,545,952	24,787,892	21,897,573	-2,890,319	-11.7%
Housing	890,799	766,829	15,861,141	10,825,119	-5,036,022	-31.8%
Library	4,735,571	3,923,918	11,847,394	11,066,430	-780,964	-6.6%
Housing & Community Services Total	18,519,850	18,236,698	52,496,427	43,789,122	-8,707,305	-16.6%
Human Resources						
Administration - Human Resources	579,128	542,504	433,347	420,434	-12,913	-3.0%
Insurance Program	16,070,823	14,988,132	33,811,756	27,679,732	-6,132,024	-18.1%
Risk Management	194,557	244,527	245,184	237,046	-8,138	-3.3%
Human Resources Total	16,844,508	15,775,163	34,490,287	28,337,212	-6,153,075	-17.8%
Mosquito Control & Coastal Management Svcs						
Admin - Mosquito Control	4,088,230	3,593,820	7,976,849	4,606,721	-3,370,128	-42.2%
Coastal Management Services	0	0	176,616	166,876	-9,740	-5.5%
Coastal Mgmt - Erosion District	4,188,814	1,862,177	9,573,046	8,349,406	-1,223,640	-12.8%
Impoundment Operations	0	0	0	1,073,121	1,073,121	n/a
Inspection Division	0	0	0	1,456,935	1,456,935	n/a
Mosquito Control & Coastal Management S	8,277,044	5,455,997	17,726,511	15,653,059	-2,073,452	-11.7%
Office of Management & Budget						
Grants	316,569	318,309	3,517,512	3,078,220	-439,292	-12.5%
Management & Budget	670,201	642,881	648,475	601,155	-47,320	-7.3%
Purchasing	341,967	312,743	289,334	259,498	-29,836	-10.3%
Office of Management & Budget Total	1,328,738	1,273,932	4,455,321	3,938,873	-516,448	-11.6%
Other						
Community Redevelopment Agencies	5,400,521	3,874,649	3,465,000	3,405,000	-60,000	-1.7%
Other	48,651	59,224	105,170	105,170	0	0.0%
Other - Debt Service	22,326,160	20,445,356	42,865,604	26,967,473	-15,898,131	-37.1%
Other - Financial and Administrative	2,866,746	1,876,474	1,901,020	1,876,443	-24,577	-1.3%
Other - General Government	1,540,279	1,504,469	1,607,194	1,728,436	121,242	7.5%
Other - Nondepartmental	0	110	0	0	0	n/a
Other - Reserves	0	0	99,529,548	78,498,195	-21,031,353	-21.1%
Other - Transfers	24,910,479	11,144,899	25,183,976	11,036,714	-14,147,262	-56.2%
Other Total	57,092,838	38,905,180	174,657,512	123,617,431	-51,040,081	-29.2%

St. Lucie County FY 12 Budget Summary

Department/Division or Other Agency	FY 09 Actual	FY 10 Actual	FY 11 Amended	FY 12 Adopted	FY 12 Increase	% Change
Parks, Recreation & Facilities						
Administration - Parks and Recreation	942,447	561,253	803,062	378,899	-424,163	-52.8%
Facilities - Admin Bldgs Maint	1,387,420	1,251,798	1,368,926	1,352,417	-16,509	-1.2%
Facilities - Admin Custodial	436,638	417,418	434,140	390,600	-43,540	-10.0%
Facilities - Administration	852,915	820,654	869,502	536,922	-332,580	-38.2%
Facilities - Air Cond Maint	796,899	629,585	680,553	613,953	-66,600	-9.8%
Facilities - Construction & Reno	8,981,067	3,242,883	8,706,597	7,051,421	-1,655,176	-19.0%
Facilities - Courthouse Facilities	1,333,493	1,375,400	1,487,880	1,666,970	179,090	12.0%
Facilities - Jail Maintenance	2,209,456	2,023,901	2,608,920	2,826,785	217,865	8.4%
Facilities - Service Garage	397,045	497,537	635,593	585,793	-49,800	-7.8%
Fairwinds Golf Course	1,896,480	2,457,862	1,815,196	1,741,646	-73,550	-4.1%
Parks North Division	11,908,322	12,373,373	12,236,271	12,441,904	205,633	1.7%
Parks South Division	6,228,650	3,957,333	4,530,900	5,251,095	720,195	15.9%
Parks, Recreation & Facilities Total	37,370,832	29,608,996	36,177,540	34,838,405	-1,339,135	-3.7%
Planning & Development Services						
Admin. - Planning & Development Svc.	934,037	714,325	751,138	218,970	-532,168	-70.8%
Building and Code Regulation	2,959,084	2,677,016	3,788,753	3,403,268	-385,485	-10.2%
Bus. & Concur. - Econ. Development	1,577,914	1,579,525	8,666,122	7,302,052	-1,364,070	-15.7%
Bus. & Concur. - Tourism	494,592	596,565	1,115,443	1,130,092	14,649	1.3%
Planning	1,226,105	1,387,511	1,349,333	1,542,790	193,457	14.3%
SLC International Airport	15,750,251	5,502,318	14,001,607	12,865,789	-1,135,818	-8.1%
Planning & Development Services Total	22,941,983	12,457,261	29,672,396	26,462,961	-3,209,435	-10.8%
Public Safety & Communications						
Information Technology	4,284,298	3,579,512	3,944,778	3,814,066	-130,712	-3.3%
Public Safety - 800 MHz	459,308	442,063	507,169	487,182	-19,987	-3.9%
Public Safety - Animal Control	591,086	565,975	669,785	613,075	-56,710	-8.5%
Public Safety - Cent. Communications	6,531,645	4,679,318	8,566,879	8,541,897	-24,982	-0.3%
Public Safety - Emergency Mgmt.	4,491,120	687,717	1,088,669	1,071,544	-17,125	-1.6%
Public Safety - Marine Safety	589,876	540,646	479,630	439,000	-40,630	-8.5%
Public Safety - RAD Plan	304,133	452,317	446,098	446,598	500	0.1%
Public Safety & Communications Total	17,251,467	10,947,550	15,703,008	15,413,362	-289,646	-1.8%
Public Works						
Administration - Public Works	385,072	386,974	294,890	269,609	-25,281	-8.6%
Engineering	23,429,423	13,790,438	77,180,151	56,516,363	-20,663,788	-26.8%
Port	1,632,716	438,271	9,310,074	8,856,615	-453,459	-4.9%

St. Lucie County FY 12 Budget Summary

Department/Division or Other Agency	FY 09 Actual	FY 10 Actual	FY 11 Amended	FY 12 Adopted	FY 12 Increase	% Change
Road & Bridge/Drainage	2,320,807	1,479,916	1,724,793	1,680,067	-44,726	-2.6%
Road & Bridge/Maintenance	4,052,273	3,714,169	4,090,963	3,742,161	-348,802	-8.5%
Road & Bridge/Traffic	1,257,643	907,174	1,267,664	1,248,952	-18,712	-1.5%
Solid Waste & Recycling	17,590,741	18,166,103	31,643,240	22,865,038	-8,778,202	-27.7%
Water & Sewer Dist. - County Support	49,987	215	4,872	0	-4,872	-100.0%
Water & Sewer Dist. - N. County	5,764,121	5,815,533	8,549,779	11,394,902	2,845,123	33.3%
Water & Sewer Dist. - S. Hutch	2,186,230	2,152,991	5,220,323	5,979,660	759,337	14.5%
Water Quality	4,185,339	3,676,702	10,896,946	9,745,175	-1,151,771	-10.6%
Public Works Total	62,854,351	50,528,485	150,183,695	122,298,542	-27,885,153	-18.6%
Soil & Water						
Soil & Water Conservation	71,011	68,804	68,790	66,288	-2,502	-3.6%
Soil & Water Total	71,011	68,804	68,790	66,288	-2,502	-3.6%
Statutorily Mandated & Non-County Agencies						
Court - Other	169,898	103,656	868,154	689,787	-178,367	-20.5%
Court Related	1,810,058	1,711,946	3,073,072	2,920,816	-152,256	-5.0%
Guardian Ad Litem	330,623	317,375	341,997	331,782	-10,215	-3.0%
Medical Examiner	499,703	513,189	494,179	574,510	80,331	16.3%
Non-County Agencies	1,025,125	1,021,685	2,147,726	2,156,726	9,000	0.4%
Public Defender	377,390	417,527	412,464	403,101	-9,363	-2.3%
Public Health	984,782	964,826	868,295	868,295	0	0.0%
State Attorney	836,377	784,638	772,884	742,743	-30,141	-3.9%
Statutorily Mandated & Non-County Agenc	6,033,955	5,834,841	8,978,771	8,687,760	-291,011	-3.2%
Transportation Planning Organization						
Transportation Planning Organization	583,687	1,097,255	2,051,350	907,474	-1,143,876	-55.8%
Transportation Planning Organization Tota	583,687	1,097,255	2,051,350	907,474	-1,143,876	-55.8%
Grand Total	338,499,892	289,647,105	635,657,557	523,979,769	-111,677,788	-17.6%

PROPERTY TAXES

A “property tax” more specifically called an “ad valorem” tax, is a tax based on the value of the property. In Florida there are three factors for calculating the amount of property tax assessed on a piece of real estate: the value of the property, the amount of the value exempted from tax and the tax rate.

Yearly, taxing authorities decide how much tax money their budgets require to operate and provide public services. The rate at which the tax is charged is called the “millage rate”. One mill is equal to \$.001. This means that if the millage rate is 8 mills then the amount of tax paid per dollar value is \$.008. It is much easier to think of the rate as how many dollars of tax will be paid per thousand dollars of property value. For example, if the property is valued at \$10,000 and the millage rate is 8 mills, you would pay \$8 per \$1000 value or \$80.

AGGREGATE MILLAGE RATE

A rate obtained by dividing the sum of all ad valorem taxes levied by the Board of County Commissioners by the taxable value of the County. Expresses an average tax rate.

2010-2011 MILLAGE

This figure represents the millage that was approved for the previous fiscal year. It is interpreted as dollars per thousand.

2010-2011 TAXES

This is the computed taxes derived by multiplying the 2010-2011 Millage by the Prior Years Value and then dividing by 1000.

2011-2012 ROLLBACK RATE

The Rollback Rate is the millage that would have to be levied in 2011-2012 to produce the same computed tax revenue as last year. The calculation is 2010-2011 Taxes (less Tax Increment Financing-TIF) divided by 2011-2012 Adjusted Value (less TIF) and multiplied by 1000.

2011-2012 ROLLBACK TAXES

Rollback Taxes is the amount of computed taxes that would be generated in 2011-2012 if the millage imposed was the 2010-2011 Rollback Rate. The formula is: 2011-2012 Rollback Rate multiplied by the 2011-2012 Gross Value and then divided by 1000.

2011-2012 MILLAGE

This figure represents the millage for the 2011-2012 fiscal year. It is interpreted as dollars per thousand.

2011-2012 TAXES

This is derived by multiplying the 2011-2012 Millage by the 2011-2012 Gross Value and then dividing by 1000.

PRIOR YEARS VALUE

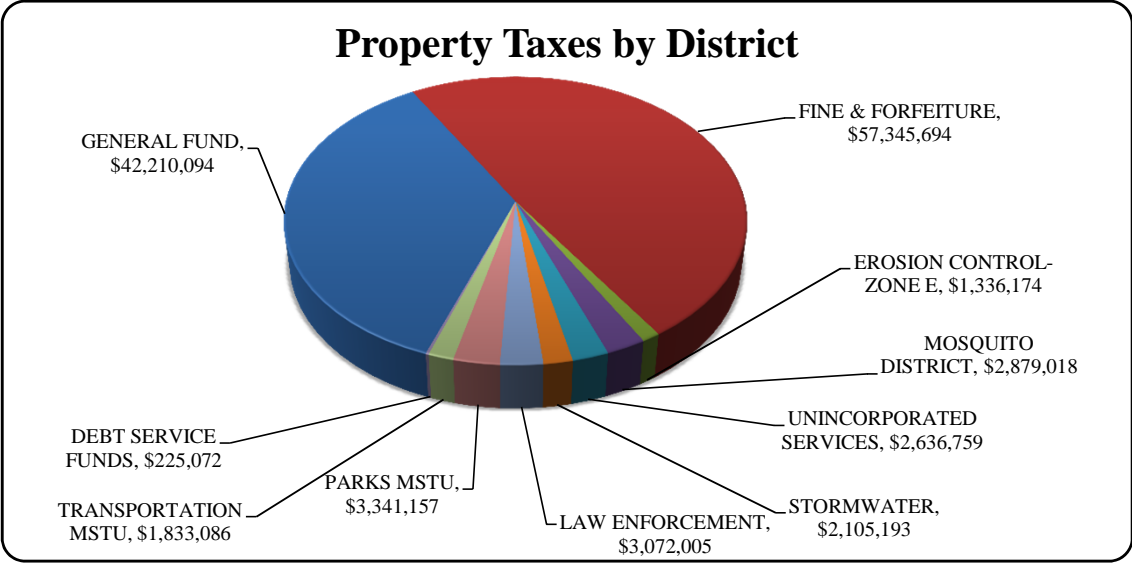
This is the prior year’s Final Value as determined by the Office of the Property Appraiser.

2011-2012 GROSS VALUE

This is the 2011-2012 fiscal year Gross Value as determined by the Office of the Property Appraiser.

Property Taxes by District

GENERAL FUND	\$42,210,094
FINE & FORFEITURE	\$57,345,694
EROSION CONTROL-ZONE E	\$1,336,174
MOSQUITO DISTRICT	\$2,879,018
UNINCORPORATED SERVICES	\$2,636,759
STORMWATER	\$2,105,193
LAW ENFORCEMENT	\$3,072,005
PARKS MSTU	\$3,341,157
TRANSPORTATION MSTU	\$1,833,086
DEBT SERVICE FUNDS	<u>\$225,072</u>
	\$116,984,252



WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2011-2012

	A	B	C	D	E	F	G	H
FUND NAME	2010-11 Millage	2010-11 Taxes	2011-12 Rollback Rate	2011-12 Rollback Taxes	2011-12 Millage	2011-12 Taxes	Prior Year's Value ¹	2011-12 Gross Value ¹
COUNTY								
GENERAL FUND	2.8707	43,099,856	2.9838	43,101,318	2.9221	42,210,094	15,013,709,614	14,445,123,153
FINE & FORFEITURE	3.9699	59,602,926	4.1263	59,604,949	3.9699	57,345,694	15,013,709,614	14,445,123,153
SUBTOTAL COUNTY	6.8406	102,702,782	7.1101	102,706,266	6.8920	99,555,788		
DEPENDENT DISTRICTS								
EROSION CONTROL - ZONE E	0.0925	1,388,768	0.0964	1,392,065	0.0925	1,336,174	15,013,709,614	14,445,123,153
MOSQUITO DISTRICT ²	0.2036	3,001,410	0.2128	3,008,693	0.2036	2,879,018	14,741,697,407	14,140,560,553
SUBTOTAL DEPENDENT DIST.	0.2961	4,390,178	0.3091	4,400,758	0.2961	4,215,192		
TOTAL COUNTY/DEPENDENT DIST.	7.1367	107,092,960	7.4192	107,107,024	7.1881	103,770,980		
MUNICIPAL SERVICE TAXING UNITS (MSTUs)								
UNINCORPORATED SERVICES ³	0.4380	2,766,034	0.4594	2,765,304	0.4380	2,636,759	6,315,146,663	6,019,997,697
STORMWATER ³	0.4731	2,987,696	0.4962	2,986,907	0.3497	2,105,193	6,315,146,663	6,019,997,697
LAW ENFORCEMENT ³	0.5103	3,222,619	0.5352	3,221,768	0.5103	3,072,005	6,315,146,663	6,019,997,697
PARKS MSTU ⁴	0.2313	3,472,671	0.2410	3,480,915	0.2313	3,341,157	15,013,709,614	14,445,123,153
TRANSIT MSTU	0.1269	1,905,240	0.1322	1,909,763	0.1269	1,833,086	15,013,709,614	14,445,123,153
SUBTOTAL MSTU	1.7796	14,354,260	1.8639	14,364,657	1.6562	12,988,200		
TOTAL AGGREGATE MILLAGE	8.0891	121,447,220	8.4511	122,077,180	8.0829	116,759,180	15,013,709,614	14,445,123,153
AGGREGATE MILLAGE INCREASE (DECREASE)						-0.0062		
INCREASE (DECREASE) OVER ROLL-BACK						-0.3682		
PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK						-4.36%		
VOTED DEBT								
ENVIRONMENTAL LAND	0.0459	704,623			0.0000	0	15,351,272,483	14,615,052,103
PORT PROPERTY BOND ⁵	0.0154	236,410			0.0154	225,072	15,351,272,483	14,615,052,103
SUBTOTAL VOTED DEBT	0.0613	941,033			0.0154	225,072		
GRAND TOTAL OF TAXES		122,388,253				116,984,252		

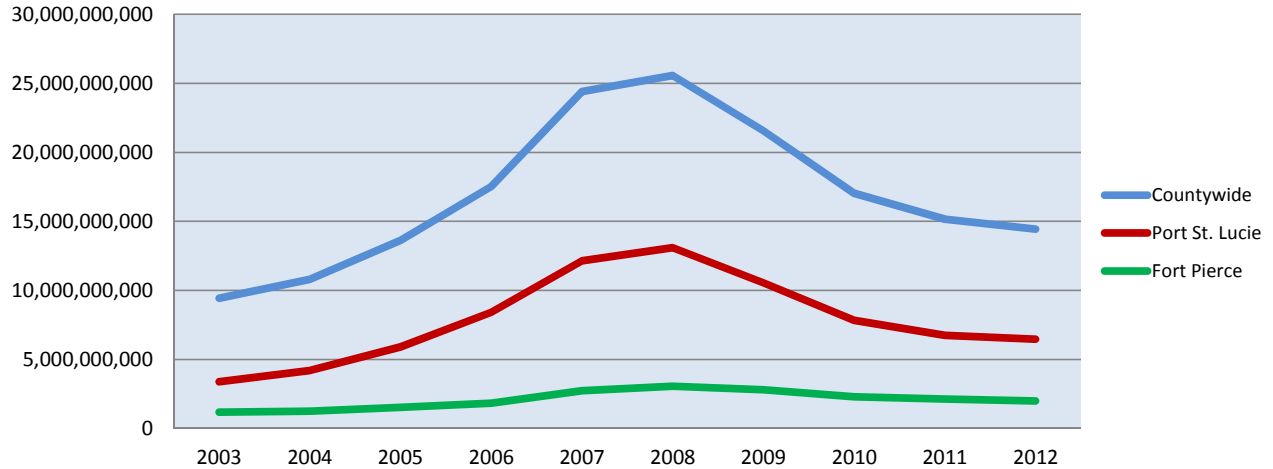
NOTES:

1. The property values are as certified by the Property Appraiser.
2. There is a small portion of the County that the Mosquito Control Millage does not apply to.
3. The Unincorporated Services MSTU, Stormwater MSTU and Law Enforcement MSTU do not apply to properties within the Cities.
4. The Parks MSTU runs through December 31, 2023.
5. The Port Property Bond matures in 2017.

ST. LUCIE COUNTY
MILLAGE RATES HISTORY FISCAL YEARS 2002 - 2012

FISCAL YEAR	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
COUNTY COMMISSION										
GENERAL FUND	2.9639	4.0728	4.1248	4.2619	4.2734	4.2299	3.6173	2.7694	2.8707	2.9221
FINE & FORFEITURE	4.6155	3.5066	3.3178	2.9807	2.3778	1.9352	2.5478	3.3957	3.9699	3.9699
PORT & AIRPORT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EROSION DIST E	0.1000	0.1000	0.1000	0.1000	0.1000	0.0925	0.0925	0.0925	0.0925	0.0925
SUBTOTAL COUNTYWIDE MILLAGE	7.6794	7.6794	7.5426	7.3426	6.7512	6.2576	6.2576	6.2576	6.9331	6.9845
MOSQUITO CONTROL	0.2757	0.2757	0.2757	0.2757	0.2200	0.2036	0.2036	0.2036	0.2036	0.2036
COUNTYWIDE MAX MILL.	7.9551	7.9551	7.8183	7.6183	6.9712	6.4612	6.4612	6.4612	7.1367	7.1881
MUNICIPAL SERVICE TAXING UNITS (MSTU)										
COMMUNITY DEVELOPMENT MSTU	0.3959	0.5256	0.5256	0.5256	0.4641	0.4605	0.4605	0.4380	0.4380	0.4380
LAW ENFORCEMENT MSTU	0.3082	0.3681	0.3557	0.3544	0.3188	0.3511	0.3511	0.3736	0.5103	0.5103
STORMWATER	0.4108	0.4108	0.4108	0.4108	0.5082	0.4731	0.4731	0.4731	0.4731	0.3497
PARKS MSTU	0.0000	0.2500	0.2500	0.2500	0.2500	0.2313	0.2313	0.2313	0.2313	0.2313
COUNTY TRANSIT MSTU	0.0000	0.0900	0.0900	0.0900	0.0900	0.0833	0.0833	0.0833	0.1269	0.1269
SUBTOTAL - MSTUs	1.1149	1.6445	1.6321	1.6308	1.6311	1.5993	1.5993	1.5993	1.7796	1.6562
DEBT SERVICE FUNDS										
BEACH I & S (COUNTYWIDE)	0.0922	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PORT PROPERTY BOND	0.0284	0.0240	0.0240	0.0216	0.0154	0.0144	0.0154	0.0154	0.0154	0.0154
ENVIRONMENTAL LAND (CTYWIDE)	0.1711	0.1380	0.1250	0.1154	0.0823	0.0776	0.0459	0.0459	0.0459	0.0000
SUBTOTAL - DEBT MAXIMUM MILLAGE	0.2917	0.1620	0.1490	0.1370	0.0977	0.0920	0.0613	0.0613	0.0613	0.0154
SCHOOL DISTRICT										
NON-VOTED CAPITAL IMPRV.	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	1.7500	1.5000	1.5000	1.5000
REQUIRED LOCAL EFFORT	5.8360	5.6890	5.4910	5.1870	5.0610	4.8140	5.2490	5.4780	5.6790	5.3800
VOTED CAPITAL IMPRV.	0.2900	0.2280	0.1820	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DISCRETIONARY	0.6830	0.6660	0.6400	0.7350	0.6760	0.6760	0.6860	0.9980	0.9980	0.9980
TOTAL SCHOOL DISTRICT MILLAGE	8.8090	8.5830	8.3130	7.9220	7.7370	7.4900	7.6850	7.9760	8.1770	7.8780
OTHER TAXING AGENCIES										
CHILDREN'S SERVICE COUNCIL	0.3915	0.3915	0.3915	0.3915	0.3915	0.3858	0.3858	0.4872	0.4872	0.4872
FIRE DISTRICT	2.6726	2.7806	2.7806	2.7562	2.4562	2.2000	2.2000	2.2000	2.4839	2.6500
FLA. INLAND NAV. DISTRICT	0.0385	0.0385	0.0385	0.0385	0.0385	0.0345	0.0345	0.0345	0.0345	0.0345
SO. FLA. WATER MGT.(OKEE BASIN)	0.3130	0.3130	0.3130	0.3130	0.3130	0.2797	0.2797	0.2797	0.2797	0.1954
SO. FLA. WATER MGT.	0.2840	0.2840	0.2840	0.2840	0.2840	0.2549	0.2549	0.2549	0.2549	0.1785
EVERGLADES PROJECT	0.1000	0.1000	0.1000	0.1000	0.1000	0.0894	0.0894	0.0894	0.0894	0.0624
TOTAL OTHER TAX AUTHORITIES	3.7996	3.9076	3.9076	3.8832	3.5832	3.2443	3.2443	3.3457	3.6296	3.6080
TOTAL ALL TAX AUTHORITIES	21.9703	22.2522	21.8200	21.1913	20.0202	18.8868	19.0511	19.4435	20.7842	20.3457
CITY OF FORT PIERCE										
	7.3305	7.8305	7.8305	6.9823	5.9823	5.4674	5.4674	5.4674	5.4674	5.4674
CITY OF PORT ST. LUCIE										
	4.6066	4.9399	4.6899	4.6899	4.4399	4.2172	4.2172	4.6866	5.4723	5.7289
TOWN OF ST. LUCIE VILLAGE										
	0.9000	1.0000	1.0000	1.0000	1.5000	1.2500	1.3400	1.6100	1.6700	1.7300
(NOTE: DOES NOT INCLUDE SPECIAL TAXING DISTRICT MSTU'S)										

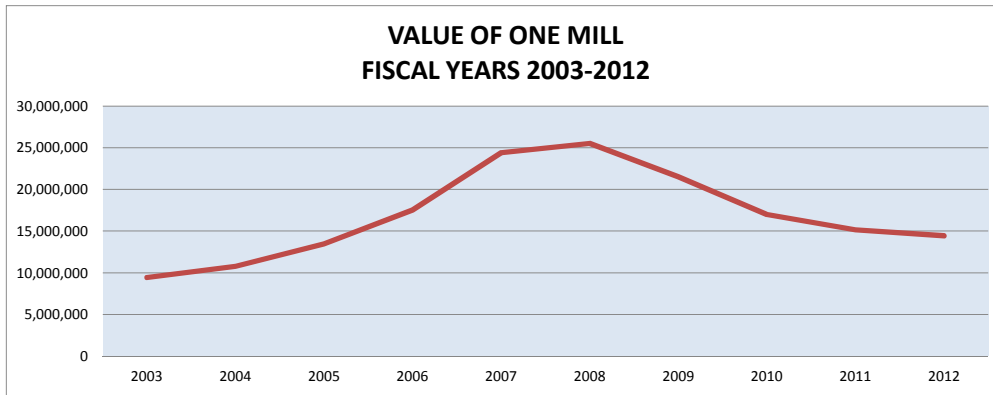
Taxable Property Values



Percentage Change in Countywide Property Values



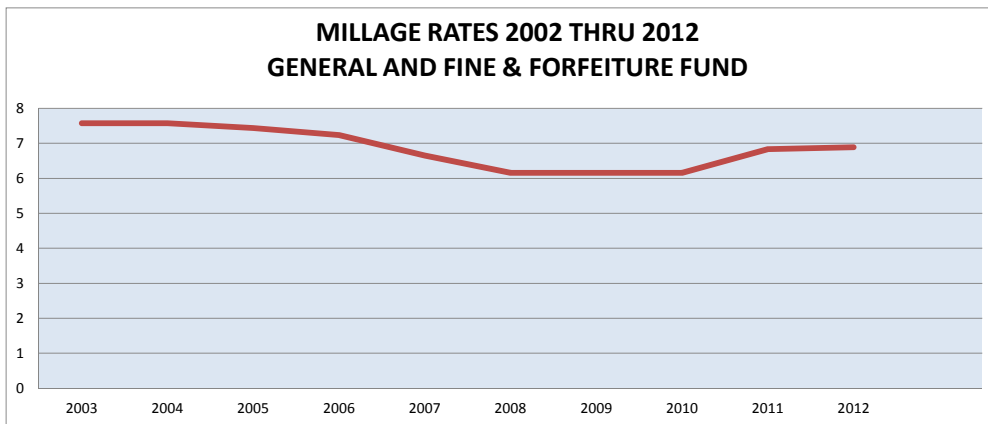
FISCAL YEAR	GENERAL FUND			GENERAL FUND			
	FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	
1981	2,300,802,183			1998	7,937,402,083	451,371,893	6.03%
1982	2,521,586,744	220,784,561	9.60%	1999	7,738,060,581	-199,341,502	-2.51%
1983	2,867,734,704	346,147,960	13.73%	2000	8,190,166,624	452,106,043	5.84%
1984	3,083,530,363	215,795,659	7.52%	2001	8,139,395,362	-50,771,262	-0.62%
1985	3,897,879,971	814,349,608	26.41%	2002	8,667,691,605	528,296,243	6.49%
1986	4,194,714,452	296,834,481	7.62%	2003	9,440,470,969	772,779,364	8.92%
1987	4,416,000,387	221,285,935	5.28%	2004	10,794,450,475	1,353,979,506	14.34%
1988	4,720,251,700	304,251,313	6.89%	2005	13,635,067,852	2,840,617,377	26.32%
1989	5,204,587,267	484,335,567	10.26%	2006	17,531,857,063	3,896,789,211	28.58%
1990	5,621,419,606	416,832,339	8.01%	2007	24,412,809,790	6,880,952,727	39.25%
1991	6,309,634,141	688,214,535	12.24%	2008	25,554,081,157	1,141,271,367	4.67%
1992	6,703,624,675	393,990,534	6.24%	2009	21,558,849,841	-3,995,231,316	-15.63%
1993	6,867,017,584	163,392,909	2.44%	2010	17,031,103,295	-4,527,746,546	-21.00%
1994	6,975,159,041	108,141,457	1.57%	2011	15,165,938,592	-1,865,164,703	-10.95%
1995	7,103,725,228	128,566,187	1.84%	2012	14,445,123,153	-720,815,439	-4.75%
1996	7,167,166,187	63,440,959	0.89%				
1997	7,486,030,190	318,864,003	4.45%				



Note: One mill represents \$1.00 levied against every \$1,000.00 of property value.

Fiscal Year	Value of 1 Mill*	Fiscal Year	Value of 1 Mill	Fiscal Year	Value of 1 Mill
1987	4,416,000	1997	7,486,030	2007	24,412,810
1988	4,720,252	1998	7,937,402	2008	25,554,081
1989	5,204,587	1999	7,738,060	2009	21,558,850
1990	5,621,419	2000	8,190,167	2010	17,031,103
1991	6,309,634	2001	8,139,395	2011	15,165,939
1992	6,703,625	2002	8,667,692	2012	14,445,123
1993	6,867,018	2003	9,440,471		
1994	6,975,159	2004	10,794,450		
1995	7,103,725	2005	13,635,068		
1996	7,167,166	2006	17,531,857		

* Based on Final Current Year Gross Taxable Value as reported on DR422



<u>FISCAL YEAR</u>	<u>GENERAL</u>	<u>FINE & FORFEITURE</u>	<u>COMBINED</u>
1988	2.7909	3.4619	6.2528
1989	2.2666	3.7301	5.9967
1990	3.0100	4.1562	7.1662
1991	2.5314	4.6258	7.1572
1992	2.3617	4.6769	7.0386
1993	3.4438	4.3393	7.7831
1994	3.3561	4.2804	7.6365
1995	2.9942	4.5227	7.5169
1996	2.9565	4.5230	7.4795
1997	2.5596	4.9233	7.4829
1998	2.6595	4.7356	7.3951
1999	2.7328	4.8466	7.5794
2000	3.1328	4.4466	7.5794
2001	2.8486	4.7308	7.5794
2002	2.9639	4.6155	7.5794
2003	2.9639	4.6155	7.5794
2004	4.0728	3.5066	7.5794
2005	4.1248	3.3178	7.4426
2006	4.2619	2.9807	7.2426
2007	4.2734	2.3778	6.6512
2008	4.2299	1.9352	6.1651
2009	3.6173	2.5478	6.1651
2010	2.7694	3.3957	6.1651
2011	2.8707	3.9699	6.8406
2012	2.9221	3.9699	6.892

OUTSIDE AGENCY SUMMARY

CONSTITUTIONAL OFFICERS

St. Lucie County's Budget includes funding for five elected Constitutional Officers.

- **Clerk of the Circuit Court:** The Clerk of the Courts serves as the clerk, accountant, and auditor for the Board of County Commissioners. The Clerk's budget consists of two parts. The first deals with the Clerk's 'Finance' responsibilities to the Board. This is incorporated into the County budget review process and is subject to approval by the Board. The second part concerns the Clerk's responsibilities as Clerk of the Courts. This portion is supported by fees imposed on individuals by the court system. The Clerk submits a budget for the portion of his budget related to Finance responsibilities to the Board each year. In addition to the budget submitted by the Clerk, the County funds communications expenses directly in accordance with Florida Statute 29.008.
- **Tax Collector:** The Tax Collector is the constitutional officer charged with collecting all ad valorem taxes levied by the Board, special taxing districts, school board and all municipalities. The Tax Collector's budget is supported by commissions based on the tax levied (F.S. 192.091). The budget is submitted to the Department of Revenue (DOR) by August 1st of each year with a copy sent to the Board. Once DOR reviews and approves the budget, it cannot be modified without DOR permission. (F.S. 195.087) Fees collected in excess of those required for the budget are returned to the taxing jurisdiction that paid them. The budgeted amount is an estimate based on commissions and fees, and not a request from the Tax Collector.
- **Property Appraiser:** The Property Appraiser is the officer in charge of determining the value of all county property. The Property Appraiser's budget is supported by fees for services charged to each entity for which tax is collected (except the school board and municipalities, which are paid by the County) (F.S. 192.091). The fees are based on the approved budget, and allocated based on prior year tax collections. His estimated budget is submitted to Department of Revenue on June 1st (F.S. 195.087). A copy is provided to the County at the same time. DOR notifies the County of its tentative budget decisions by July 15; the Appraiser or Board may submit information for DOR to consider prior to its final decision on or before August 15. The DOR's budget decisions may be appealed to the Governor and Cabinet. The budgeted amounts are the Board's portion of the Property Appraiser's budget. In addition to the budget submitted by the Property Appraiser, the County funds items directly such as communications and printing.
- **Supervisor of Elections:** The Supervisor of Elections is the officer in charge of implementation of the state election laws. The Supervisor of Elections submits her budget to the County each year in accordance with Florida Statute 129.03. The budget is incorporated into the County budget review process and is subject to approval by the Board of County Commissioners. In the event the Board disagrees with the budget, the Board may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget. If her budget has been modified, the Board must notify her in writing

of its action to specific items amended. The Supervisor of Elections budget is supported by ad valorem taxes in the General Fund. In addition to the budget submitted by the Supervisor of Elections, the County funds items directly such as utilities and rent. This budget also includes One-Time Funding for unfunded mandates in the amount of \$198,958.

- ***Sheriff:*** The Sheriff is the chief law enforcement officer for the County. The Sheriff submits his budget to the County each year in accordance with Florida Statute 30.49(2)(a). The budget is incorporated into the County budget review process and is subject to approval by the Board of Commissioners. In the event there is a disagreement between the Sheriff and the Board, it may be resolved by the Governor and Cabinet. The Sheriff has limited revenues from non-ad valorem resources. The majority of his budget is supported by ad valorem taxes.

CONSTITUTIONAL OFFICERS

	FY08-09 Budget	FY09-10 Budget	FY10-11 Appd	FY11-12 Reqt	FY11-12 Appd	Change	% Change
Clerk of the Circuit Court	1,908,698	1,894,407	1,704,966	1,664,124	1,599,476	(105,490)	-6.19%
Tax Collector	7,729,969	7,080,926	7,037,869	6,957,828	6,957,765	(80,104)	-1.14%
Property Appraiser	4,826,183	4,838,107	4,702,218	4,362,029	4,362,029	(340,189)	-7.23%
Supervisor of Elections	2,621,422	2,621,423	2,359,408	2,330,028	2,263,029	(96,379)	-4.08%
Supervisor of Elections-One Time Funding- Unfunded Mandates	0	0	0	198,958	198,958	198,958	100.00%
Sheriff	65,288,073	66,757,956	62,479,301	61,232,314	59,771,301	(2,708,000)	-4.33%
Add. Support - Clerk of the Circuit Court	150,000	100,000	100,000	100,000	100,000	0	0.00%
Add. Support - Property Appraiser	78,750	78,750	78,750	78,750	78,750	0	0.00%
Add. Support - Supervisor of Elections	264,947	235,000	160,000	160,000	160,000	0	0.00%
Constitutional Officers Total	82,868,042	83,606,569	78,622,512	77,084,031	75,491,308	(3,131,204)	-3.98%

*The Tax Collector's Budget is due to the State on August 1st. The budget figures represent the amount of fees that the County anticipates paying to the Tax Collector.

STATUTORILY MANDATED JUDICIAL AGENCIES

St. Lucie County's Budget includes funding for several statutorily mandated judicial agencies. Funding for these agencies is distributed among the four counties in the 19th judicial circuit (St. Lucie, Martin, Indian River and Okeechobee) per a population based formula. The budget figures reflect St. Lucie County's portion of these budgets.

In addition to funding these agencies, the County's budget includes funding for juvenile detention and a juvenile assessment program. Effective October 1, 2004, Florida Statute 985.2155 required counties to have a joint obligation with the State to financially support the detention care provided for juveniles. These programs are funded out of the Criminal Justice Division of the County Attorney's budget.

- **Court Administrator:** Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities." This is St. Lucie County's portion of the funding including Information Technology Recording Fees. St. Lucie County's amount includes general and administrative charges and excludes Trust Funds.
- **State Attorney:** Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities." This summary includes Information Technology costs. An additional \$16,145 is carried forward in Central Services budget for State Attorney's Building Maintenance.
- **Medical Examiner:** FS406.08 provides that "Fees, salaries and expenses may be paid from the general fund or any other funds under the control of the Board of County Commissioners." The district medical examiner shall submit an annual budget to the Board of County Commissioners. This budget is net of credits not returned to the County at the end of the year as an adjustment to the following year's budget.
- **Public Defender:** Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities." In addition to the budget requested by the Public Defender, the County's budget includes \$52,000 for Utilities that the County is responsible for paying.
- **Guardian Ad Litem:** Effective October 1, 2004, as a result of article V revision 7, Counties must fund certain costs associated with the Guardian Ad Litem Program. The amount shown represents St. Lucie County's portion of the cost including Information Technology Recording Fees.

STATUTORILY MANDATED JUDICIAL AGENCIES

	FY08-09 Budget	FY09-10 Budget	FY10-11 Budget	FY11-12 Reqt	FY11-12 Appd	Change	% Change
Court Administrator	689,409	750,344	570,826	549,156	549,156	(21,670)	-3.80%
State Attorney	858,759	858,759	772,884	742,743	742,743	(30,141)	-3.90%
Medical Examiner	499,703	519,682	494,179	574,510	574,510	80,331	16.26%
Public Defender	344,851	316,277	321,347	310,160	310,160	(11,187)	-3.48%
Guardian Ad Litem	193,200	166,850	157,319	152,620	152,620	(4,699)	-2.99%
Judicial Total	2,585,922	2,611,912	2,316,555	2,329,189	2,329,189	12,634	0.55%

NON-COUNTY AGENCIES

Each year the County’s Community Services Department coordinates with agencies from the community to provide services. Annually, the County accepts applications for funding from these agencies, and these applications are considered during the County’s budget process. In addition to this process, the Council on Aging also receives funding from the County related to providing transportation services under the County’s Transit MSTU. Additionally, New Horizons has a contract with the County related to jail diversion.

NON-COUNTY AGENCIES

	FY08-09 Budget	FY09-10 Budget	FY10-11 Budget	FY11-12 Reqt	FY11-12 Appd	Change	% Change
ARC of St. Lucie County	65,554	65,554	65,554	65,554	65,554	0	0.00%
Council on Aging	148,964	149,235	149,235	149,235	149,235	0	0.00%
Health Department	964,782	964,782	868,295	868,295	868,295	0	0.00%
Healthy Start	51,840	51,840	51,840	51,840	51,840	0	0.00%
211 Information Crisis Services	15,750	15,750	15,750	15,750	15,750	0	0.00%
New Horizons	673,606	673,606	673,606	673,606	673,606	0	0.00%
Executive Roundtable	43,200	43,200	43,200	43,200	43,200	0	0.00%
Treasure Coast Homeless Services	22,500	22,500	22,500	22,500	22,500	0	0.00%
In The Image of Christ, Inc.	0	0	20,000	20,000	20,000	0	0.00%
Special Olympics *	0	0	32,178	32,178	32,178	0	0.00%
Community Agencies Total	1,986,196	1,986,467	1,942,158	1,942,158	1,942,158	0	0.00%

OTHER AGENCIES

The County also provides funding to other agencies.

- **Economic Development Council (EDC):** The County has granted funding to the EDC toward their efforts to facilitate economic development in St. Lucie County to aggressively market relocation opportunities in the County to target businesses, aggressively market the expansion of existing businesses locating in the County and improve communications between the Council and all levels of the County's elected officials and staff.
- **Transportation Planning Organization (TPO):** The TPO is the primary agency responsible for transportation planning in the urbanized area of St. Lucie County. The TPO Board is a policy board consisting of a majority of local, elected officials and members representing the school board and transit agency, established under the federal requirements of 23 USC 134 for the utilization of federal transportation funds in the urbanized area of St. Lucie County. The following table reflects County funds budgeted for TPO and does not reflect funding from other agencies. Several grants for TPO funnel through the County's budget. The budget for fiscal year 2010-2011 including these grants totals \$1,684,258.
- **Soil & Water:** The Soil & Water district deals with policies related to future land use, comprehensive land use planning, quality of environment, and those of other public interests advocating wise use of our soil and water resources be used in guiding future District decisions. The County funds one position out of the General Fund for Soil & Water. The following table reflects County funds budgeted for Soil & Water and does not reflect funding from other agencies.

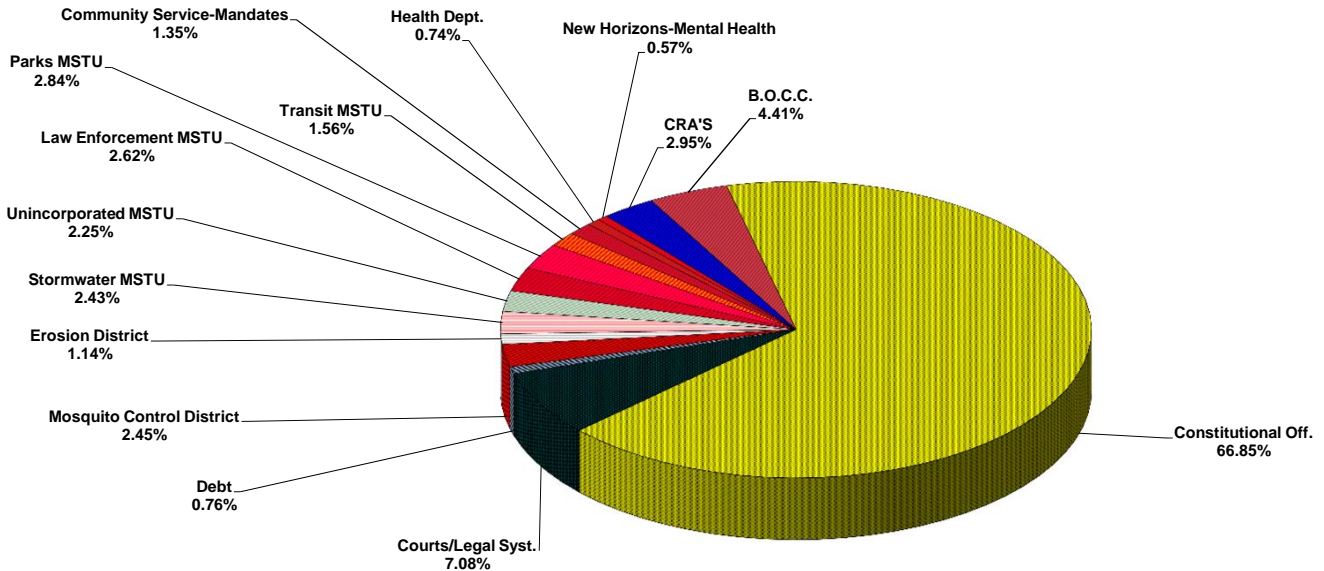
OTHER AGENCIES

	FY08-09 Budget	FY09-10 Budget	FY10-11 Budget	FY11-12 Reqt	FY11-12 Appd	Change	% Change
Economic Development Council	250,000	250,000	225,000	225,000	200,000	(25,000)	-11.11%
Transportation Planning Organization	56,868	45,219	0	0	0	0	0.00%
Soil and Water	71,570	70,890	68,790	68,790	66,288	(2,502)	-3.64%
Other Agencies Total	378,438	366,109	293,790	293,790	266,288	(27,502)	-9.36%

**DISTRIBUTION OF AD VALOREM TAX REVENUES
FISCAL YEAR 2011 - 2012**

1	TOTAL AD VALOREM TAX REVENUE *		111,135,039
2	ALLOCATIONS/FEES TO CONSTITUTIONAL OFFICERS		\$75,491,308
3	COURTS AND LEGAL SYSTEM		7,105,038
4	CRA'S		
	CITY OF PORT ST. LUCIE	1,005,000	
	CITY OF FORT PIERCE	2,400,000	
	TOTAL CRA'S		3,405,000
5	COMMUNITY SERVICES-MANDATES		
	HEALTH CARE RESP. ACT	70,000	
	MEDICAID HOSPITAL	1,050,000	
	MEDICAID NURSING HOMES	450,000	
	PAUPER BURIALS	22,000	
	TOTAL CS-MANDATE		1,592,000
6	HEALTH DEPARTMENT		868,295
7	NEW HORIZONS-MENTAL HEALTH		673,606
8	VOTED DEBT SERVICE		213,818
9	MOSQUITO DISTRICT		2,735,067
10	EROSION DISTRICT		1,269,365
11	STORMWATER MSTU		1,999,933
12	UNINCORPORATED SERVICES MSTU		2,504,921
13	LAW ENFORCEMENT MSTU		2,918,405
14	PARKS MSTU		3,174,099
15	TRANSIT MSTU		1,741,432
16	SUB-TOTAL		\$105,692,288
17	NET AVAILABLE FOR BOARD ALLOCATIONS		\$5,442,752
* Total anticipated Ad Valorem revenue less statutorily mandated 5%.			

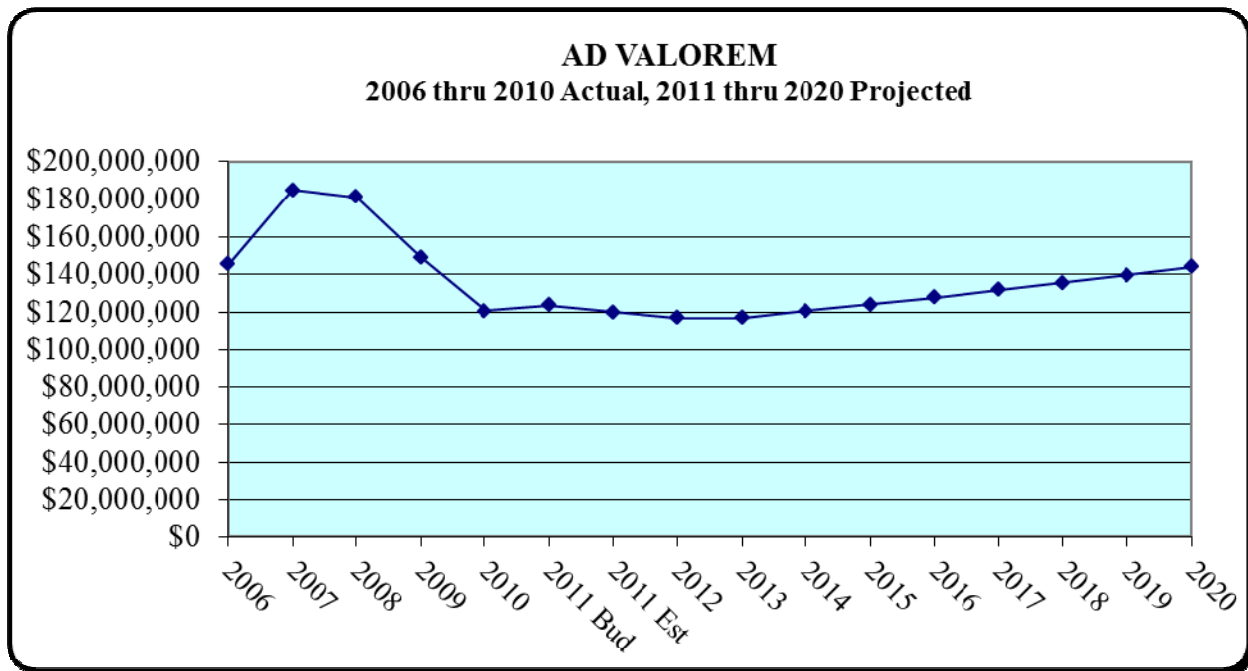
Distribution of Ad Valorem Revenue



REVENUE SOURCES AND TRENDS

AD VALOREM TAXES

The Ad Valorem Tax is levied against all property within the county and is based on the Taxable Assessed Value. The Tax Collector sends bills to property owners in October with the option of paying a discounted amount if the bill is paid between November and March. State statutes prohibit the county from budgeting less than 95% of the total amount it expects to receive, and the Florida Constitution limits the amount of Ad Valorem millage the counties may levy to 10 mills.



Legal Authority: Florida Statute, Chapter 200.

Fund/Account Number: Various Funds/311XXX

Discussion & Concerns: The Board of County Commissioners is continuing their efforts to alleviate the amount of taxes borne by the property owners by encouraging environmentally friendly industries and retailers to locate within St. Lucie County. Their Job Incentive Program has been successful in attracting companies like Liberty Medical, Home Shopping Network, Torrey Pines and a Wal-Mart Distribution Center. Each entity has or will add a number of jobs that pay well above the average wage county residents have received in the past.

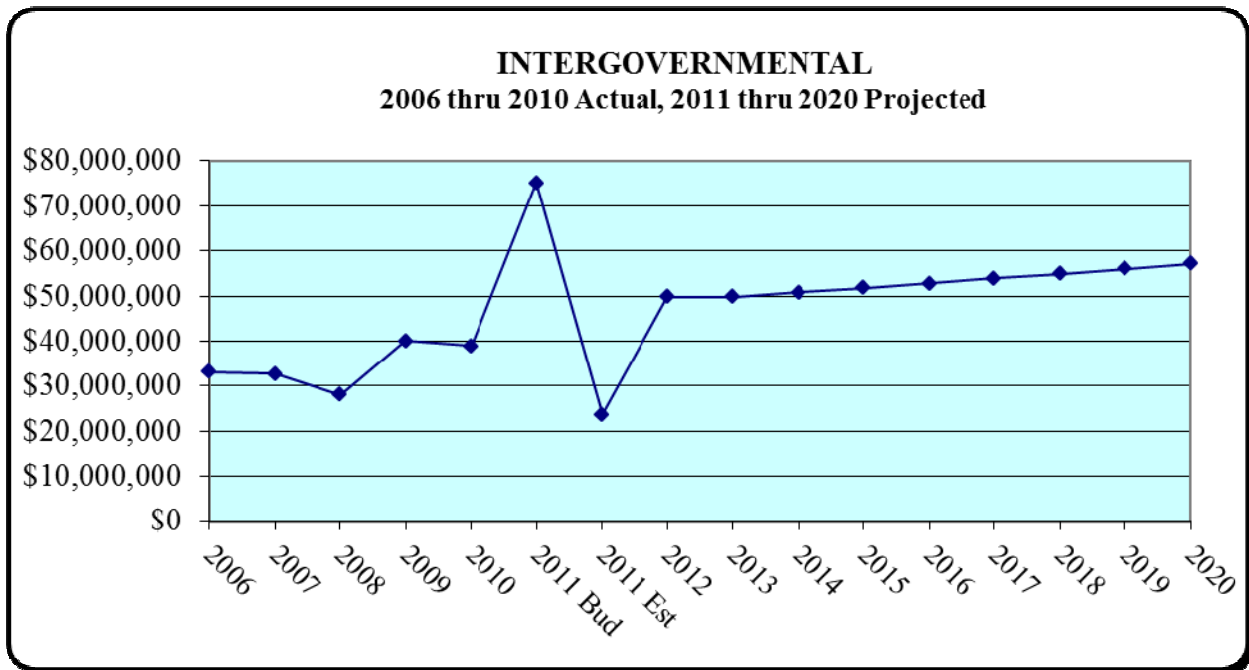
The State of Florida recently imposed legislation regarding property tax reform. This new legislation combined with falling property values, have lead to a reduction in ad valorem revenue from fiscal years 2009 through 2013.

Assumptions & Projections: The fiscal year 2010 budget reflects the total taxes levied. However, discounts are allowed for early payment at the rate of 4% in November, 3% in

December, 2% in January, and 1% in February. As a result, the actual collections are less than the taxes levied.

INTERGOVERNMENTAL REVENUE

Intergovernmental Revenues include Federal, State and Local grants, the Half-Cent Sales Tax, State Shared Revenue, and Gasoline Taxes (with the exception of those designated Local Option). For the purpose of this report, revenues received from the Half-Cent Sales Tax, State Shared Revenue and all Gasoline Taxes are reported in separate sections.



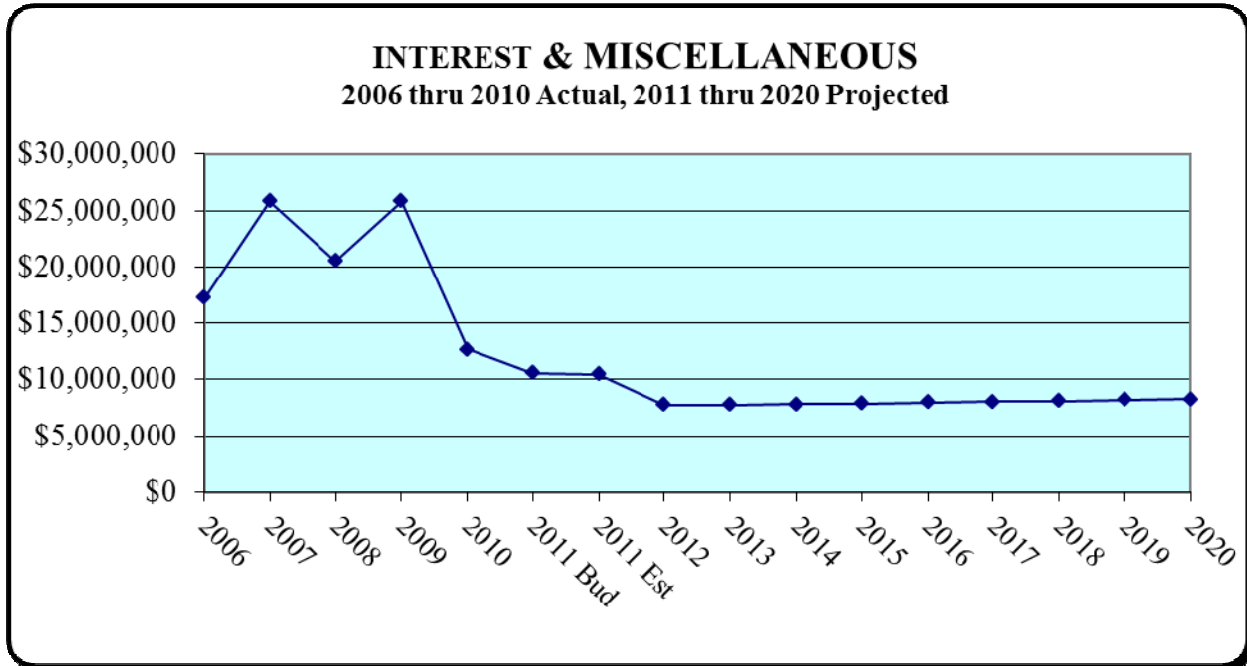
Fund/Account Number: Various Funds/33XXXX

Discussion & Concerns: Although Revenues generated through grants have not been consistent year to year; they do show an upward trend. In Fiscal Year 1999, the County authorized a new position specifically for a Grant Writer. As a result, grant revenue increased 53% between Fiscal Years 1998 and 2000. In fiscal year 2007, the Grants/Disaster Recover department was created. In fiscal year 2011, this department became a division under the Office of Management & Budget.

Assumptions & Projections: Staff expects revenues to remain flat for the next two years (fiscal years 2012 and 2013) and then expects revenues to return to previous levels with an aggressive grant acquisition program generating an estimated 2% annual increase in revenue each year.

INTEREST & MISCELLANEOUS REVENUE

This source of revenue is mainly comprised of earned interest, rent/lease agreement, reimbursements and concession receipts.



Fund/Account Number: Various Funds/36XXXX

Assumptions & Projections: Due to the erratic nature of this revenue source, it is impossible to accurately predict future income. In the interest of long-range planning, staff has prepared projections based on the following assumptions:

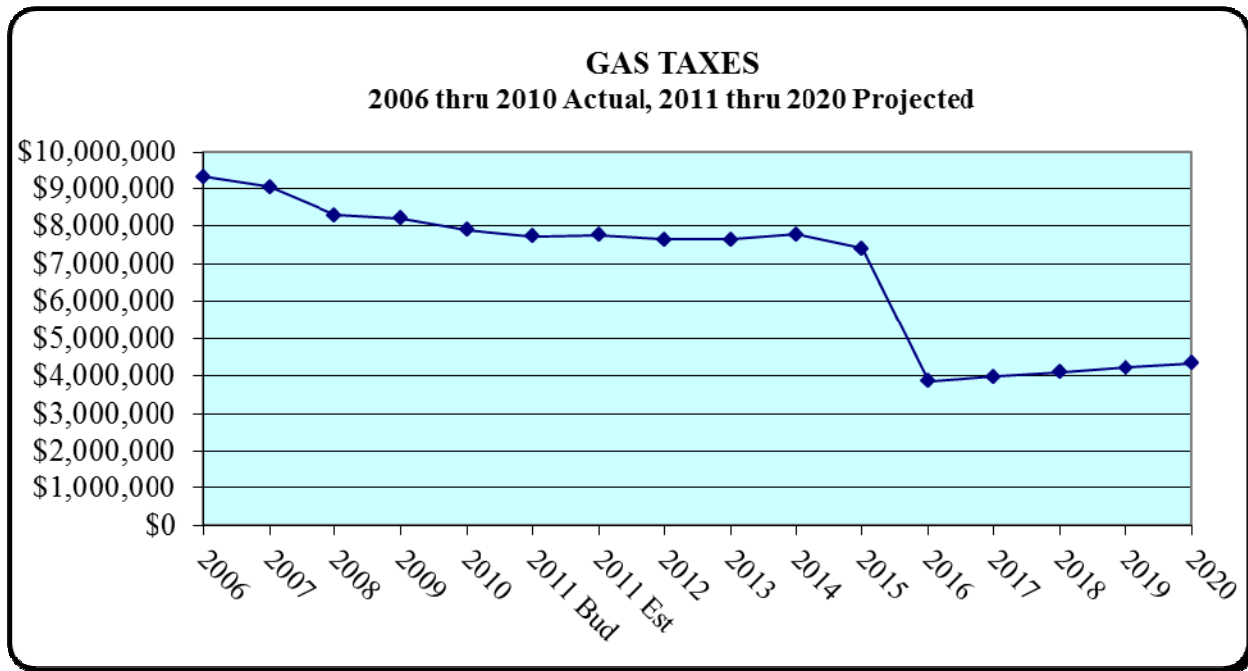
- 1) Interest rates will remain relatively level for the foreseeable future.
- 2) Departments, particularly Public Works, Central Services and Parks & Recreation, will begin spending more of the funds allocated to them for capital improvement projects.
- 3) This increased spending will reduce the amount of funds on deposit resulting in a further reduction in earned interest.

Based on the above assumptions, we project Interest and Miscellaneous Revenue income to remain stable.

GASOLINE TAXES

In addition to the Constitutional Gas Taxes and the County Gas Tax, local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate gas taxes.

The first is a 1 to 6-Cent Local Option Gas Tax imposed on every gallon of motor and diesel fuel sold within the County. The second is a 1 to 5-Cent Local Option Gas Tax imposed on every gallon of motor fuel sold. The third is a tax of one-cent on every gallon of motor and diesel fuel sold. Revenue collected from the Local Option Gas Taxes is distributed between the County and the municipalities of Fort Pierce, Port St. Lucie and St. Lucie Village according to interlocal agreements. These distributions are based on a moving five-year accumulation of reported transportation related expenditures by each entity.



Legal Authority: Constitutional Gas Tax, Florida Constitution Art. XII, s. 9(c) (4), F.S. Chapter 206.41 and 206.47
 Local Option Gas Tax, F.S. Chapter 336.025 (1) (a & b)
 Ninth-Cent Fuel Tax, F.S. Chapter 336.021
 County Fuel Tax, F.S. Chapter 206.60 (6)

Fund/Account Number: Various/312410, 312425, 312300, 335420, 335490, 335491, & 335495

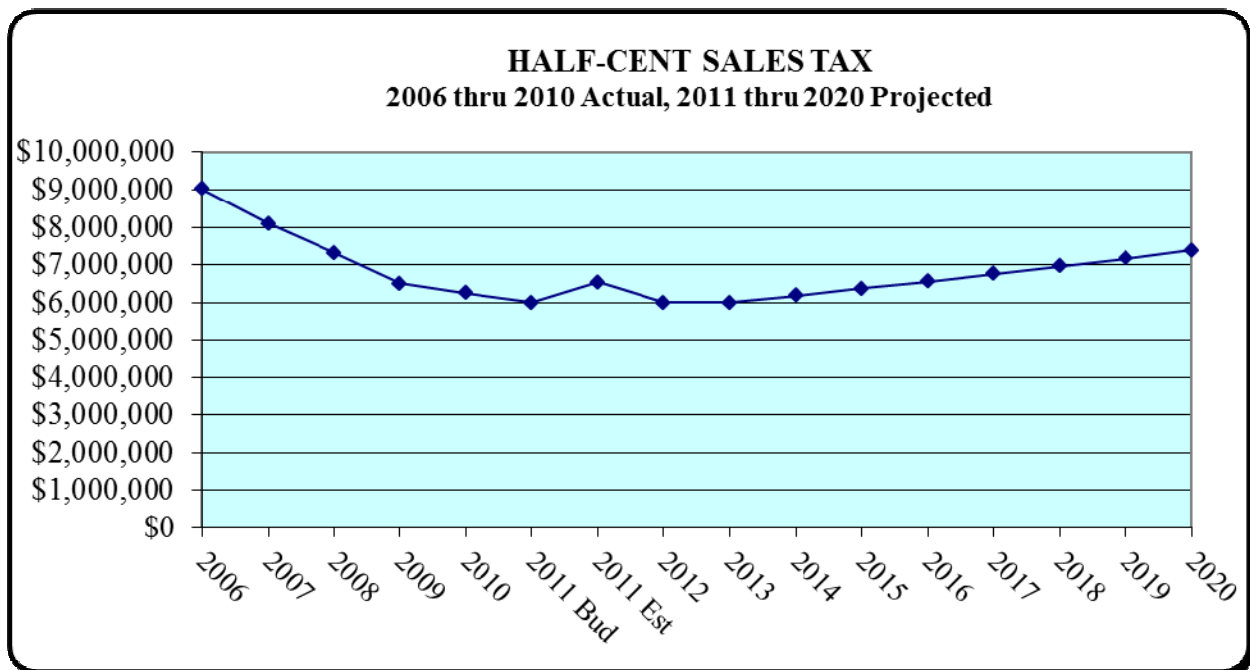
Discussion & Concerns: The Local Option 1-6 Cent Gas Tax was initially levied on September 1, 1985 imposing four of the possible six cents. Effective September 1, 1987, the additional two cents were imposed. Facing a shortage of revenue to fund needed infrastructure improvements, the St. Lucie County Board of County Commissioners voted to levy 2 of the allowable 5 cents of the Local Option 1-5 Cents Gas Tax beginning January 1, 1998. Revenue generated by this tax is being used to repair and replace deteriorating bridges within St. Lucie County. The Board later voted to impose the additional 3-cent per gallon tax effective January 1, 2000, and expand the intended use to include all transportation related improvements (i.e. bike paths, sidewalks, drainage, mass transit). The Ninth Cent Gas Tax was approved effective September 1, 1995. The Local Option 1-6 Gas Tax, the Local Option 1-5 Cent Gas Tax, and the Ninth Cent Gas Tax are set up to run through August 31, 2015.

The portion of Local Option Gas Tax revenues collected by the State and allocated to the County has decreased over the past five years as the cities of Port St. Lucie and Fort Pierce have increased their transportation related expenditures. This trend is expected to continue.

Assumptions & Projections: After considering the expected reduction in Local Option Gas Tax revenue due to the allocation formula, staff is projecting an annual growth of 2% in total gas tax revenue.

HALF-CENT SALES TAX

Local Governments receive a share of the State sales tax collections that is roughly equal to, and is referred to as, the “Half-Cent” Sales Tax. It generates the largest amount of revenue for local governments than any other State shared revenue program.



Legal Authority: Florida Statutes Chapter 218, Part IV

Fund/Account Number: 001, 102, 215/335180

Discussion & Concerns: Beginning in fiscal year 2005, Article V, Revision 7 reduced this source of revenue. The legislature diverted a portion of the Half Cent Sales Tax to help fund the courts. After the initial reduction, the normal growth in this revenue resumed and was passed on to the counties. Due to the economy, we have been experiencing a reduction of half-cent sales tax over the last few years.

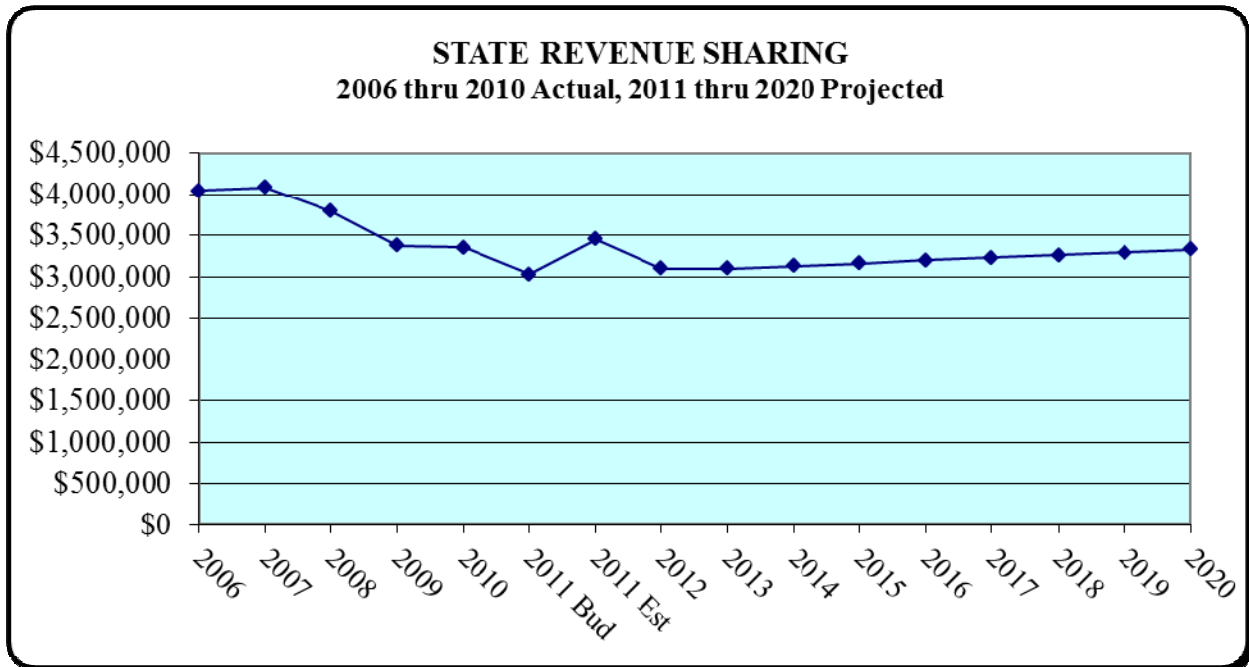
Assumptions & Projections: We are taking a conservative approach when budgeting anticipated revenue from the Half-Cent Sales Tax. Staff projects a 3% annual increase in half-cent sales tax

revenue beginning in fiscal year 2013.

STATE SHARED REVENUE

The Florida State Department of Revenue uses an established formula to apportion to each eligible county a certain amount of revenue collected from cigarette and intangible taxes levied by the State. The formula is based on county population, unincorporated population, and county sales tax collections. Distributions are usually consistent from month to month with the exception of July when the State makes an annual adjustment based on the past fiscal year collections.

Discussion & Concerns: Beginning in Fiscal Year 1999 the State Legislature reduced the Intangibles Tax with the intent of eventually eliminating it. This was the main source of Shared Revenue receipts allocated to the counties. During the fiscal year 2000 session, legislators agreed to replace most of the lost revenue with an increase in State sales tax distributions using Fiscal Year 1999-2000 as the base year. The Article V, Revision 7 Constitutional Amendment, reduced this source of revenue in fiscal year 2005.



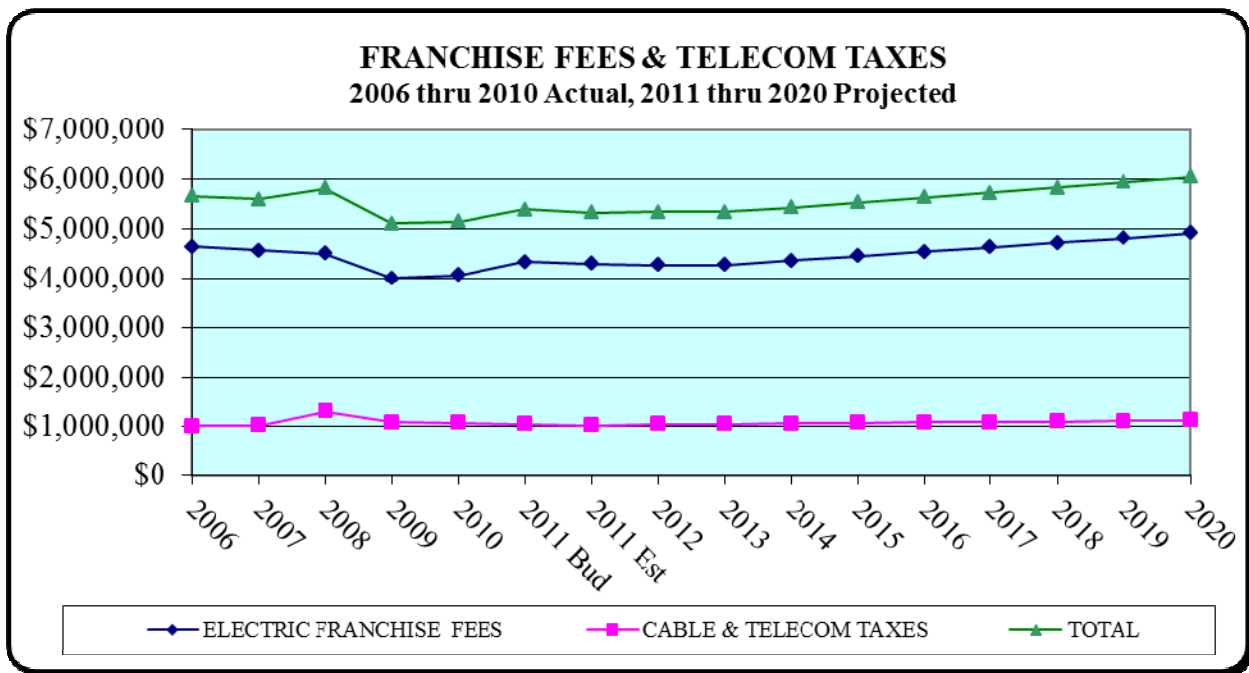
Legal Authority: Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

Fund/Account Number: 001, 217/335120

Assumptions & Projections: Beginning in fiscal year 2013, staff predicts this revenue stream to increase by 2% annually.

FRANCHISE & PRIVELEGE FEES

The County negotiated agreements with the Florida Power and Light Company (FPL) and the Fort Pierce Utilities Authority (FPUA) allowing each a non-exclusive franchise to operate facilities within County rights-of-ways in the unincorporated areas of the County. In consideration for the franchise, each entity has agreed to pay a fee. In the case of the electric companies, this fee is remitted to the County. In addition, fees charged to telecommunications related companies pay the fee to the State who then distributes the revenue to each respective county. This fee is an agreed upon percentage of their revenues, less actual write-offs, which are ‘billed’ to customers living within the unincorporated area of the County. Revenues generated through Franchise and Privilege Fees are used to fund projects primarily in the unincorporated area of the County designed to upgrade or expand facilities and infrastructure.



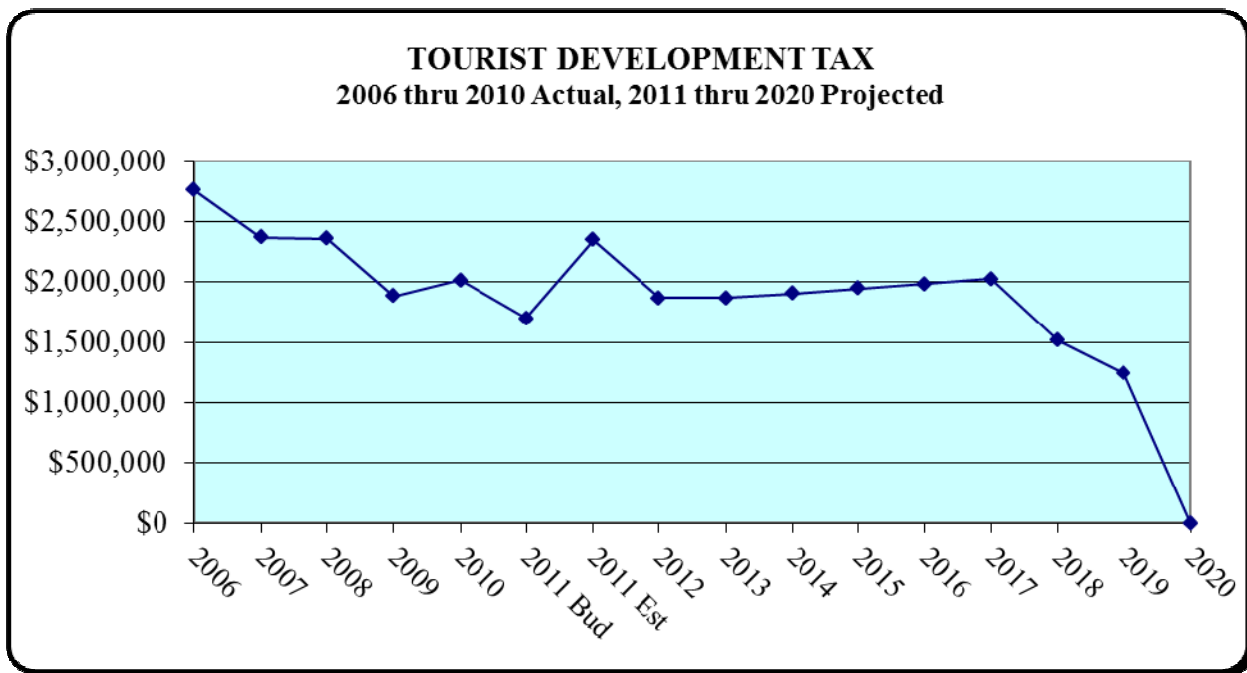
Fund/Account Number: Various Funds / 315000, 323150, & 323100

Discussion & Concerns: The Communications Services Tax Simplification Law, Chapter 00-260 Laws of Florida (the Communications Tax Law) combined State and local taxes under a single law administered by the Florida Department of Revenue (DOR). Beginning October 1, 2001, all communication services are taxed at the same rate. The Communications Tax Law repealed all State, county and municipal taxes and fees on communications services and replaced them with a new, simplified communications services tax.

Assumptions & Projections: St. Lucie County began collecting Franchise and Privilege Fees in Fiscal Year 1998. Receipts from this source have grown significantly each year. But, from fiscal years 2006 through 2010, there was a gradual decline attributed to the declining economy. The major contributors to this source are the electric companies but blending the three streams results in a projected 2% annual growth rate beginning in fiscal year 2013.

TOURIST DEVELOPMENT TAX

In 1984 the County’s voters approved a referendum levying a two cent Tourist Development Tax. Revenue from these two cents is pledged to pay for the St. Lucie County Sports Complex operations and to the extent available, to pay for debt service on industrial revenue bonds issued to finance construction of the stadium complex. In 1987, the Board of County Commissioners adopted Ordinance No. 87-82 levying a third cent tourist development tax to promote and advertise tourism in St. Lucie County. By adopting Ordinance No. 97-14 in 1997, the Board levied a fourth cent for the express purpose of paying debt service on bonds issued to finance the renovation of the St. Lucie County Sports Complex. In 2003, the Board approved Ordinance 03-12, levying a fifth cent for the purpose of paying debt service on bonds issued to finance improvements at the St. Lucie County Sports Complex and to pay for capital facilities that promote tourism at the St. Lucie County Fairgrounds and the area north of Midway Road. In 2011, the Board adopted Ordinance No. 11-028, thereby extending the terms of the fourth and fifth cent Tourist Development Tax from January 31, 2018 to December 31, 2023.



Legal Authority: Florida Statutes, Section 125.0104

Fund/Account Number: 162/312100, 262/312100, 610/312100, and 611/312100

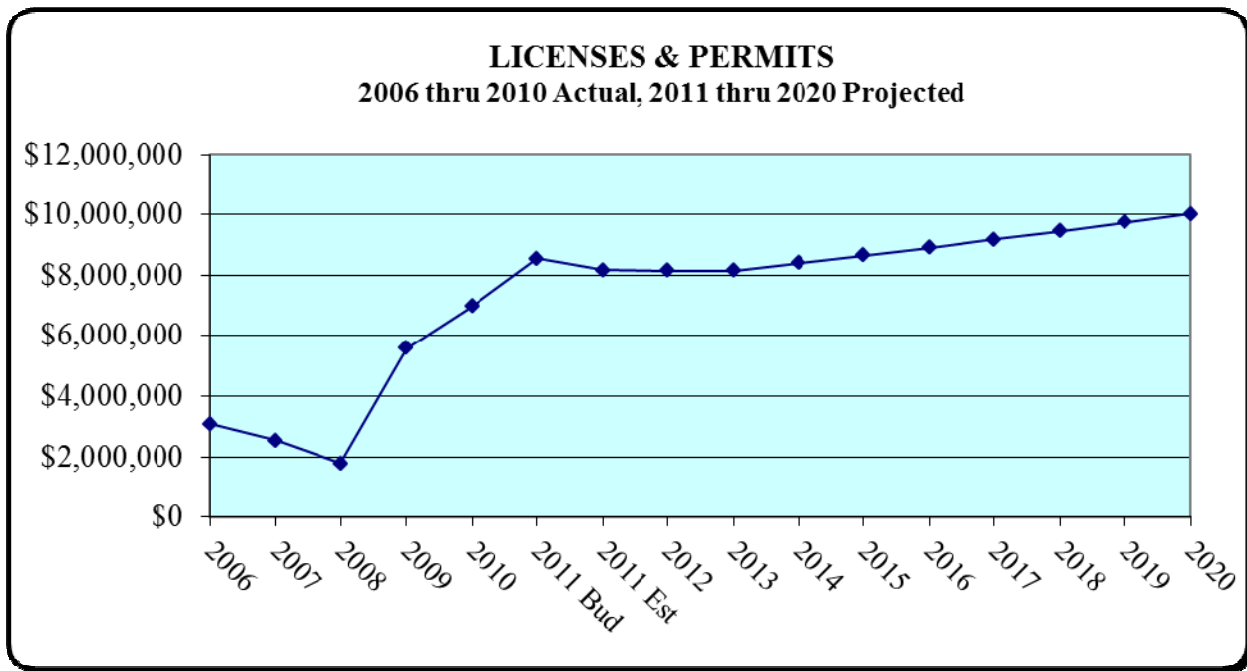
Discussion & Concerns: Generally, collections of the Tourist Development Tax have shown a positive trend. Considering the fact that St. Lucie County has added new attractions such as the St. Lucie Marine Center, which houses Smithsonian Marine Ecosystem Exhibit, new fairgrounds with an equestrian arena, and the Oxbow (children’s) Environmental Learning Center, we expect this positive trend to continue. In addition to new facilities, the county’s aggressive ‘Investment for the Future’ program has resulted in improved access to the local beaches, construction of additional boat ramps and improvements to existing ones, all of which will attract additional

visitors.

Assumptions & Projections: Realizing that this source of revenue is highly correlated with the tourist industry and the state of the economy, staff anticipates the annual rate of change to increase as the economy improves. Staff projects Tourist Development Tax Revenues will increase by an average annual rate of 2% starting in fiscal year 2013. The ordinance authorizing the fourth and fifth cent expires on December 31, 2023, unless extended by the Board.

LICENSES & PERMITS

This revenue source includes occupational licenses, building permits, special assessments and certification fees. Impact fees are normally considered a part of this classification of revenue; however, because this source is not normally recognized until it is expensed; staff has chosen not to include impact fees in this analysis.



Fund/Account Number: Various Funds/32XXXX

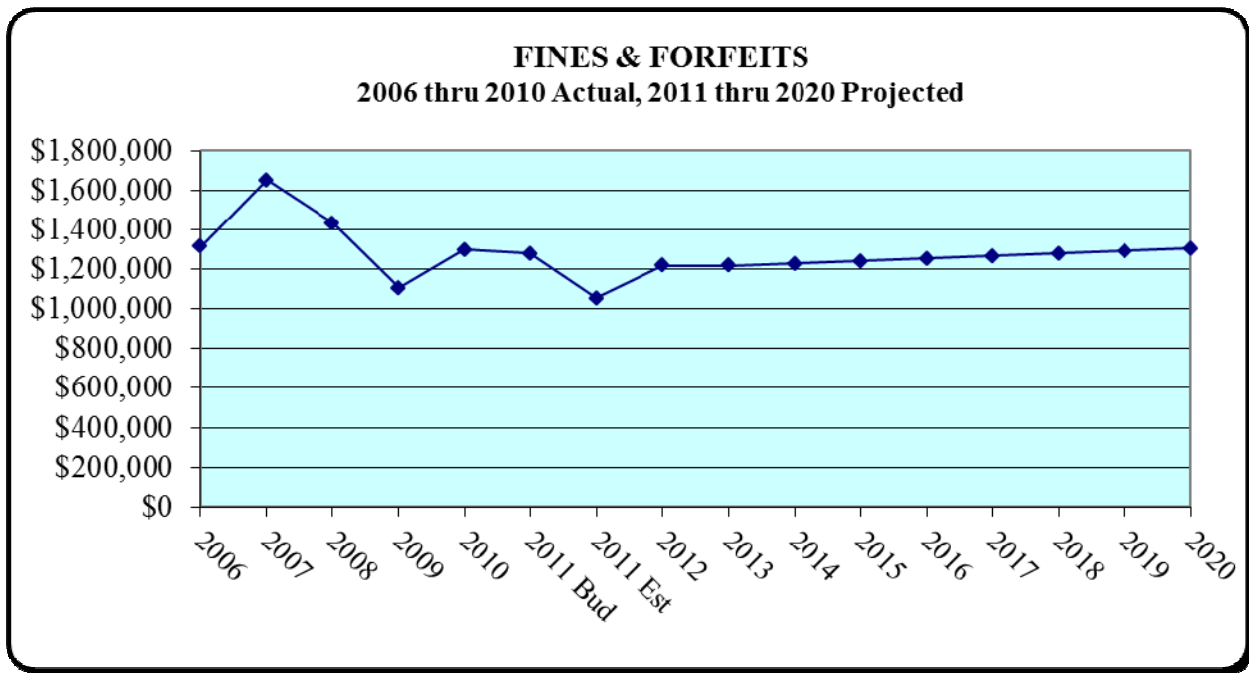
Discussion & Concerns: Before 1972, the State had imposed an occupational license tax and shared the revenues with the counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of Florida, authorized an increase in the tax but capped the rate of increase.

Assumptions & Projections: Rapid growth in the area lead to increased revenue from building permits. Building permits dropped in fiscal years 2006 through 2009 as a result of a slowdown in the housing market. Changes in the State's chart of accounts reclassified expenses for capital improvement assessments and solid waste assessments into this category during fiscal year 2009.

Future growth is anticipated to continue at a rate of 3% per year beginning in fiscal year 2013.

FINES & FORFEITS

This revenue source includes revenues received from fines and penalties imposed for the commission of statutory offenses and violation of unlawful administrative rules and regulations. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.



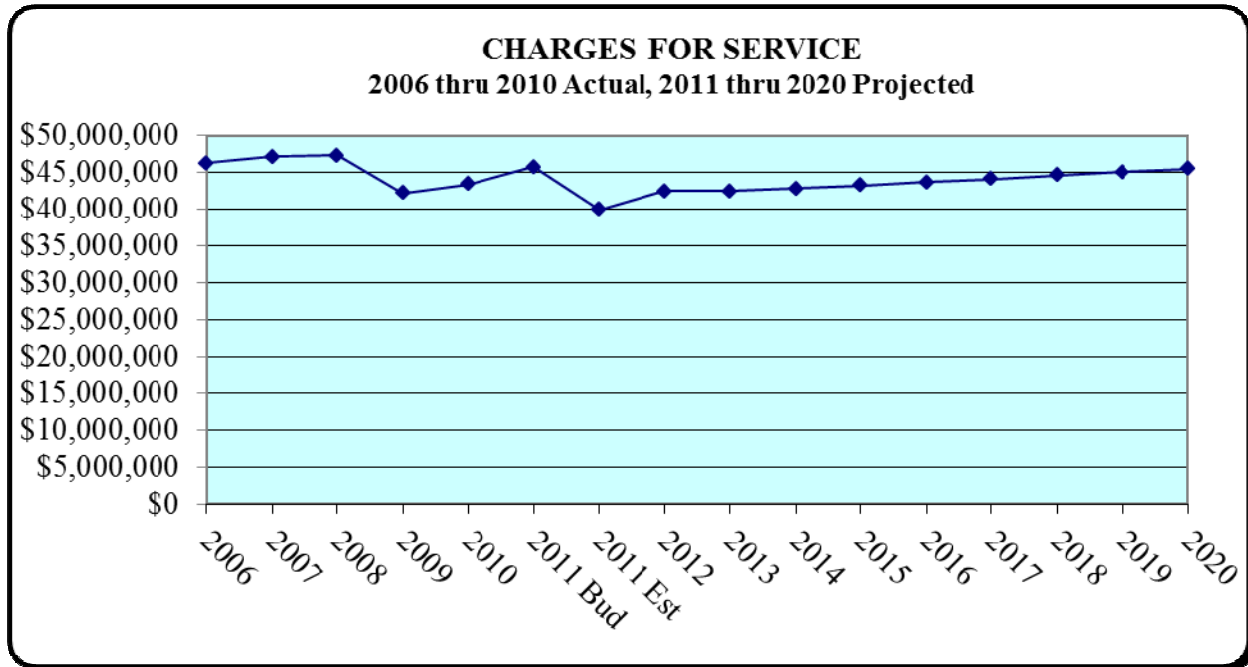
Fund/Account Number: Various Funds/35XXXX

Discussion & Concerns: In FY 2005, there was a large decline in the revenues due to the Article V, Revision 7 Constitutional Amendment that diverted fine and forfeiture revenue from the County and to the State

Assumptions & Projections: The County expects this revenue source to remain stable.

CHARGES FOR SERVICE

This revenue source reflects all revenues stemming from charges for current services including recording fees, insurance reimbursements, and insurance premiums charged to county departments, landfill fees, water fees, and sewer fees. These sources are estimated using trend analysis.



Fund/Account Number: Various Funds/34XXXX

Assumptions & Projections: In fiscal year 2005, the County began receiving an additional service charge of \$2 per page for instruments recorded in the official records. This revenue is to be used exclusively to fund court-related technology and court technology needs as defined in Florida Statute 29.008(1) (f) 2 and (h). This revenue source is expected to remain stable.

St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 09	FY 10	FY 11	FY 12	Inc / (Dec)	% Change
Department: BOCC						
BOCC - Dist. 1	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 2	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 3	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 4	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 5	2.00	2.00	2.00	2.00	0.00	0.0%
Total	10.00	10.00	10.00	10.00	0.00	0.0%
Department: County Administration						
County Administration	7.00	7.00	5.00	5.00	0.00	0.0%
Media Relations	4.00	5.00	5.00	4.00	-1.00	-20.0%
Research & Education Park	2.00	2.00	2.00	2.00	0.00	0.0%
Total	13.00	14.00	12.00	11.00	-1.00	-8.3%
Department: County Attorney						
County Attorney	11.00	10.00	9.00	9.00	0.00	0.0%
Criminal Justice	13.00	13.00	16.50	16.50	0.00	0.0%
Total	24.00	23.00	25.50	25.50	0.00	0.0%
Department: Environmental Resources						
Admin - Environmental Resources	2.00	2.00	2.00	2.00	0.00	0.0%
Cooperative Extension	16.00	7.50	8.00	8.00	0.00	0.0%
Environmental Education	3.00	3.00	3.00	3.00	0.00	0.0%
Environmental Regulations	6.00	7.00	5.00	4.00	-1.00	-20.0%
Land Management	6.00	6.00	5.00	6.00	1.00	20.0%
Total	33.00	25.50	23.00	23.00	0.00	0.0%
Department: Housing & Community Services						
Community Services	11.35	16.36	16.36	15.36	-1.00	-6.1%
Housing	7.00	7.00	7.00	7.00	0.00	0.0%
Library	56.02	55.46	43.00	43.00	0.00	0.0%
Total	74.37	78.82	66.36	65.36	-1.00	-1.5%
Department: Human Resources						
Administration - Human Resources	6.25	6.25	5.25	5.25	0.00	0.0%
Risk Management	3.00	3.00	3.00	3.00	0.00	0.0%
Total	9.25	9.25	8.25	8.25	0.00	0.0%
Department: Mosquito Control & Coastal Management Svcs						
Admin - Mosquito Control	26.18	25.86	23.88	3.00	-20.88	-87.4%
Coastal Management Services	0.00	0.00	2.00	2.00	0.00	0.0%

St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 09	FY 10	FY 11	FY 12	Inc / (Dec)	% Change
Coastal Mgmt - Erosion District	2.00	2.00	2.00	2.00	0.00	0.0%
Impoundment Operations	0.00	0.00	0.00	8.00	8.00	n/a
Inspection Division	0.00	0.00	0.00	12.86	12.86	n/a
Total	28.18	27.86	27.88	27.86	-0.02	-0.1%
Department: Office of Management & Budget						
Grants	5.50	5.00	4.00	3.00	-1.00	-25.0%
Management & Budget	8.00	7.00	7.00	7.00	0.00	0.0%
Purchasing	4.00	4.00	4.00	4.00	0.00	0.0%
Total	17.50	16.00	15.00	14.00	-1.00	-6.7%
Department: Parks, Recreation & Facilities						
Administration - Parks and Recreation	7.00	6.00	2.00	3.00	1.00	50.0%
Arts in Public Places	0.00	0.00	0.00	0.00	0.00	n/a
Facilities - Admin Bldgs Maint	4.00	4.00	4.00	4.00	0.00	0.0%
Facilities - Admin Custodial	12.75	12.75	12.25	12.25	0.00	0.0%
Facilities - Administration	10.00	11.00	10.00	7.00	-3.00	-30.0%
Facilities - Air Cond Maint	7.00	7.00	8.00	8.00	0.00	0.0%
Facilities - Construction & Reno	11.00	11.00	10.00	10.00	0.00	0.0%
Facilities - Courthouse Facilities	14.00	14.00	11.30	11.30	0.00	0.0%
Facilities - Jail Maintenance	7.00	7.00	6.00	6.00	0.00	0.0%
Facilities - Service Garage	2.00	2.00	1.00	1.00	0.00	0.0%
Fairwinds Golf Course	23.00	20.80	16.60	16.70	0.10	0.6%
Parks North Division	89.17	83.67	51.45	51.33	-0.12	-0.2%
Parks South Division	45.06	39.73	40.67	40.67	0.00	0.0%
Total	231.98	218.95	173.27	171.25	-2.02	-1.2%
Department: Planning & Development Services						
Admin. - Planning & Development Svc.	10.00	8.00	4.00	2.00	-2.00	-50.0%
Building and Code Regulation	31.00	22.00	22.00	22.00	0.00	0.0%
Bus. & Concur. - Econ. Development	2.00	2.00	2.00	1.50	-0.50	-25.0%
Bus. & Concur. - Tourism	1.00	1.00	1.00	1.50	0.50	50.0%
Planning	13.00	9.00	13.00	13.00	0.00	0.0%
SLC International Airport	8.50	8.50	7.50	7.50	0.00	0.0%
Total	65.50	50.50	49.50	47.50	-2.00	-4.0%
Department: Public Safety & Communications						
Information Technology	42.50	39.50	34.00	34.00	0.00	0.0%
Public Safety - 800 MHz	0.00	0.00	0.00	0.00	0.00	n/a

St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 09	FY 10	FY 11	FY 12	Inc / (Dec)	% Change
Public Safety - Animal Control	4.50	4.50	4.50	4.50	0.00	0.0%
Public Safety - Cent. Communications	68.50	68.50	67.50	67.50	0.00	0.0%
Public Safety - Emergency Mgmt.	3.00	3.00	3.00	3.00	0.00	0.0%
Public Safety - Marine Safety	10.00	10.00	8.00	8.00	0.00	0.0%
Public Safety - RAD Plan	2.00	2.00	2.00	2.00	0.00	0.0%
Total	130.50	127.50	119.00	119.00	0.00	0.0%
Department: Public Works						
Administration - Public Works	4.00	4.00	3.00	3.00	0.00	0.0%
Engineering	19.26	21.25	20.00	19.00	-1.00	-5.0%
Port	0.00	0.00	0.00	0.00	0.00	n/a
Road & Bridge/Drainage	18.00	18.00	12.00	12.00	0.00	0.0%
Road & Bridge/Maintenance	34.00	34.00	33.00	33.00	0.00	0.0%
Road & Bridge/Traffic	7.00	7.00	7.00	7.00	0.00	0.0%
Solid Waste & Recycling	40.00	38.00	38.00	37.00	-1.00	-2.6%
Water & Sewer Dist. - County Support	0.04	0.04	0.04	0.00	-0.04	-100.0%
Water & Sewer Dist. - N. County	6.37	6.37	6.37	5.41	-0.96	-15.1%
Water & Sewer Dist. - S. Hutch	2.59	2.59	2.59	3.59	1.00	38.6%
Water Quality	1.00	1.00	8.00	8.00	0.00	0.0%
Total	132.26	132.25	130.00	128.00	-2.00	-1.5%
Grand Total	769.54	733.63	659.76	650.72	-9.04	-1.4%

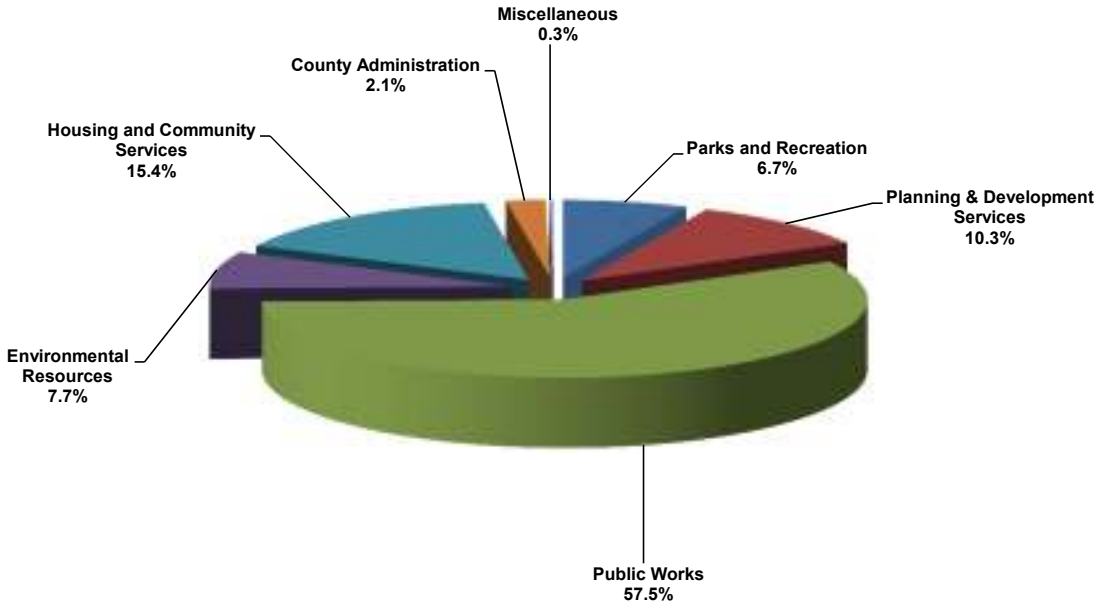
The following table provides a breakdown of capital expenditures from which the previous charts were based.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN SUMMARY

DEPARTMENT / DIVISION	FY12	FY13	FY14	FY15	FY16	FIVE-YEAR TOTAL
Parks, Recreation & Facilities	7,285,491	-	-	-	-	7,285,491
Planning & Development Services	11,119,579	2,652,896	2,582,896	2,332,896	577,896	19,266,163
Public Works	62,317,738	6,133,866	1,783,866	21,533,866	21,853,866	113,623,202
Environmental Resources	8,340,868	75,000	75,000	75,000	75,000	8,640,868
Housing and Community Services	16,709,424	-	-	-	-	16,709,424
County Administration	2,289,943	-	-	-	-	2,289,943
Miscellaneous	272,949	25,000	25,000	25,000	25,000	372,949
TOTAL ALL DEPARTMENTS	\$ 108,335,992	\$ 8,886,762	\$ 4,466,762	\$ 23,966,762	\$ 22,531,762	\$ 168,188,040

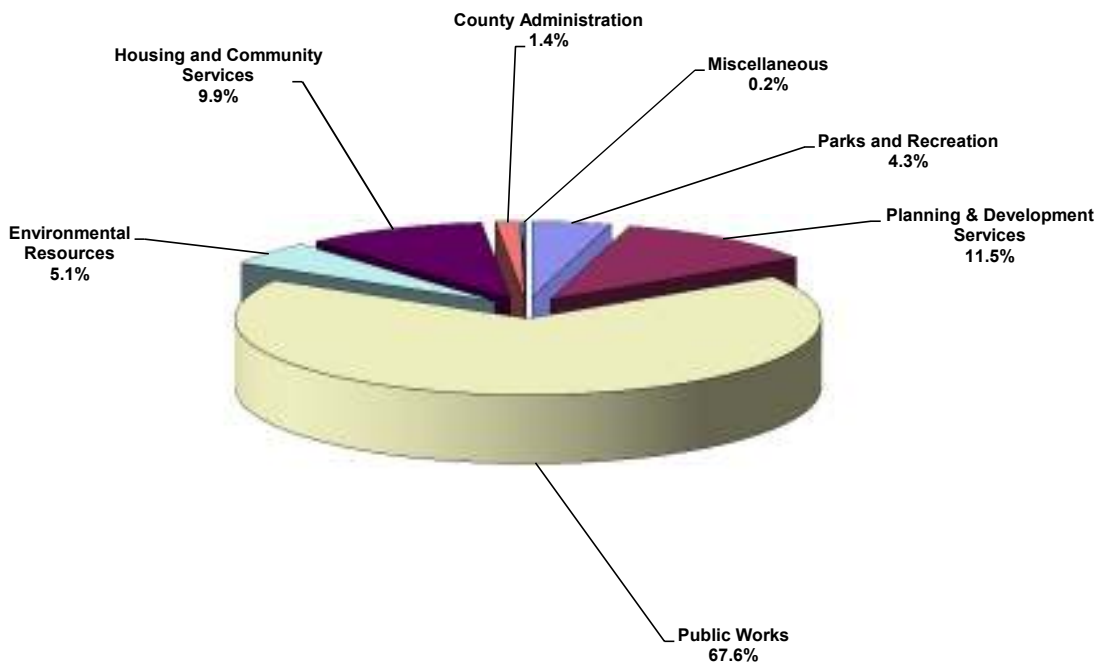
The chart below shows the composition of the St. Lucie County Capital Plan by department/division for Fiscal Year 2011-2012.

Distribution of Capital Expenditures Fiscal Year 2011-2012



The chart below shows the composition of the St. Lucie County Capital Plan by department/division for the next five years.

Distribution of Capital Expenditures Five-Year Total



Summary of Debt Service Requirements

The annual debt service requirements to maturity for long-term debt are as follows:

Year Ending Sept 30,	Bonds		
	Principal	Interest	Total P & I
2012	5,683,741	5,831,815	11,515,556
2013-2017	39,556,802	24,118,058	63,674,860
2018-2022	30,367,276	16,424,549	46,791,825
2023-2027	30,370,000	8,608,856	38,978,856
2028-2032	16,500,000	3,132,644	19,632,644
2033	3,645,000	168,975	3,813,975
	\$126,122,819	\$58,284,897	\$184,407,716

Year Ending Sept 30,	Notes (Governmental and Enterprise)		
	Principal	Interest	Total P&I
2012	2,597,204	897,843	3,495,047
2013-2017	13,993,319	3,509,014	17,502,333
2018-2022	11,154,202	1,399,267	12,553,469
2023-2027	2,839,631	73,758	2,913,389
2028-2032	0	0	0
2033	0	0	0
	\$30,584,356	\$5,879,882	\$36,464,238

Year Ending Sept 30,	Other Long-Term Obligations		
	Principal	Interest	Total P&I
2012	27,818	41,964	69,782
2013-2017	170,607	178,301	348,909
2018-2022	217,080	111,680	328,760
2023-2027	234,401	44,393	278,794
2028-2032	0	0	0
2033	0	0	0
	\$649,906	\$376,338	\$1,026,244

Summary of Debt Service Requirements

The annual debt service requirements to maturity for long-term debt are as follows:

Year Ending Sept 30,	Special Assessments		
	Principal	Interest	Total P&I
2012	952,674	633,227	1,585,901
2013-2017	5,577,341	2,591,904	8,169,245
2018-2022	6,166,801	1,580,027	7,746,829
2023-2027	4,876,285	529,794	5,406,079
2028-2032	1,173,798	36,464	1,210,262
2033	0	0	0
	\$18,746,899	\$5,371,417	\$24,118,316

Year Ending Sept 30,	Capital Leases		
	Principal	Interest	Total P&I
2012	196,921	8,108	205,029
2013-2017	136,078	4,483	140,561
2018-2022	0	0	0
2023-2027	0	0	0
2028-2032	0	0	0
2033	0	0	0
	\$332,999	\$12,591	\$345,591

Year Ending Sept 30,	Total Combined Debt		
	Principal	Interest	Total P&I
2012	9,458,359	7,412,956	16,871,315
2013-2017	59,434,147	30,401,761	89,835,907
2018-2022	47,905,359	19,515,524	67,420,883
2023-2027	38,320,317	9,256,801	47,577,118
2028-2032	17,673,798	3,169,108	20,842,906
2033	3,645,000	168,975	3,813,975
Total Debt	\$176,436,979	\$69,925,125	\$246,362,104

Total Short-Term Debt	9,458,359	7,412,956	\$16,871,315
Total Long-Term Debt	166,978,621	62,512,169	\$229,490,790
Total Combined Debt	176,436,978	69,925,125	\$246,362,104