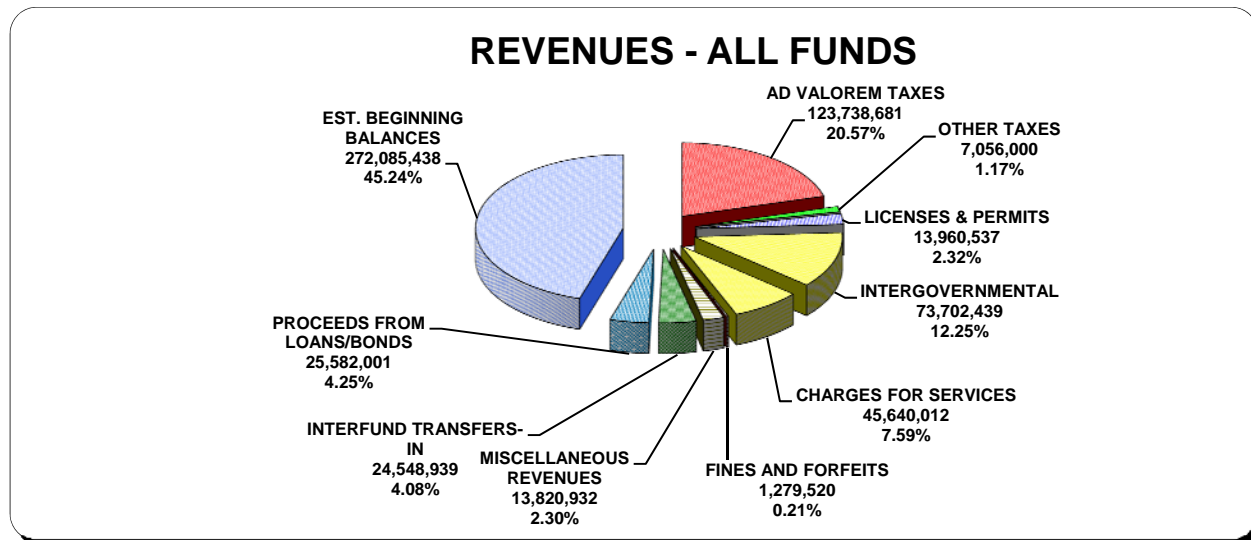


**Where the Money Comes From**  
**Total of all Funds \$592,352,597**



**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.

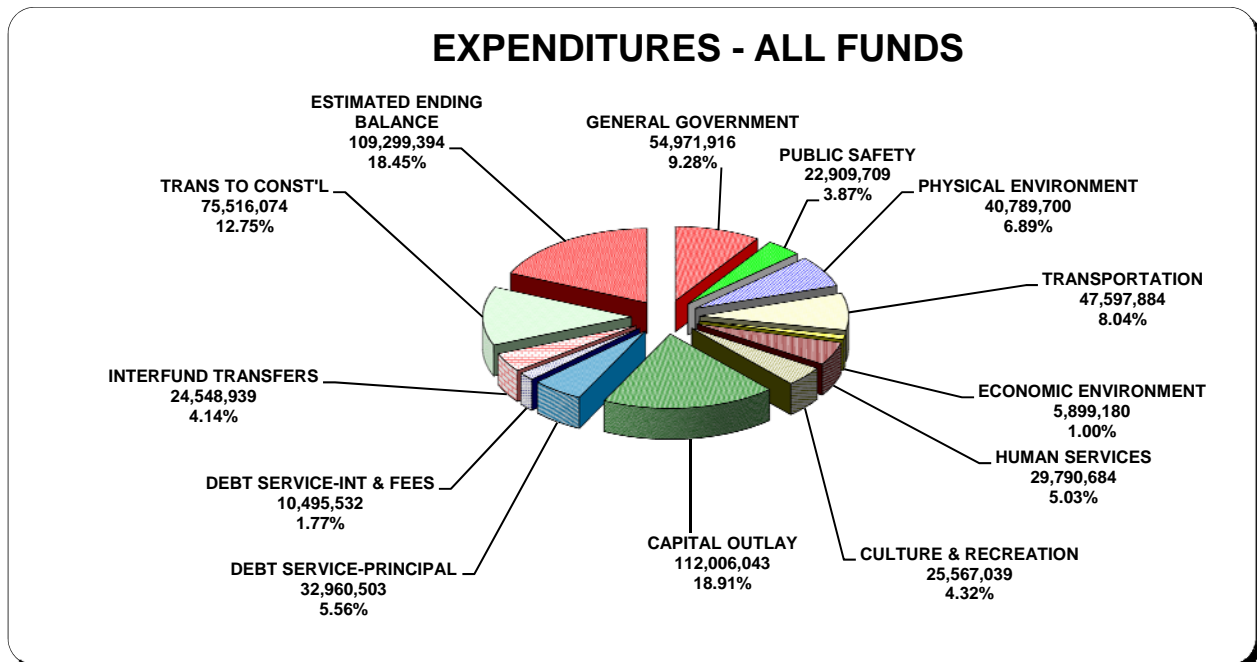
**Fines and Forfeits** include code violations, driver's education safety fine and safe of contraband property seized by law enforcement.

**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** is revenue from loans & bonds which will be used to finance projects.

**Where the Money Goes**  
**Total of all Funds \$592,352,597**



**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.

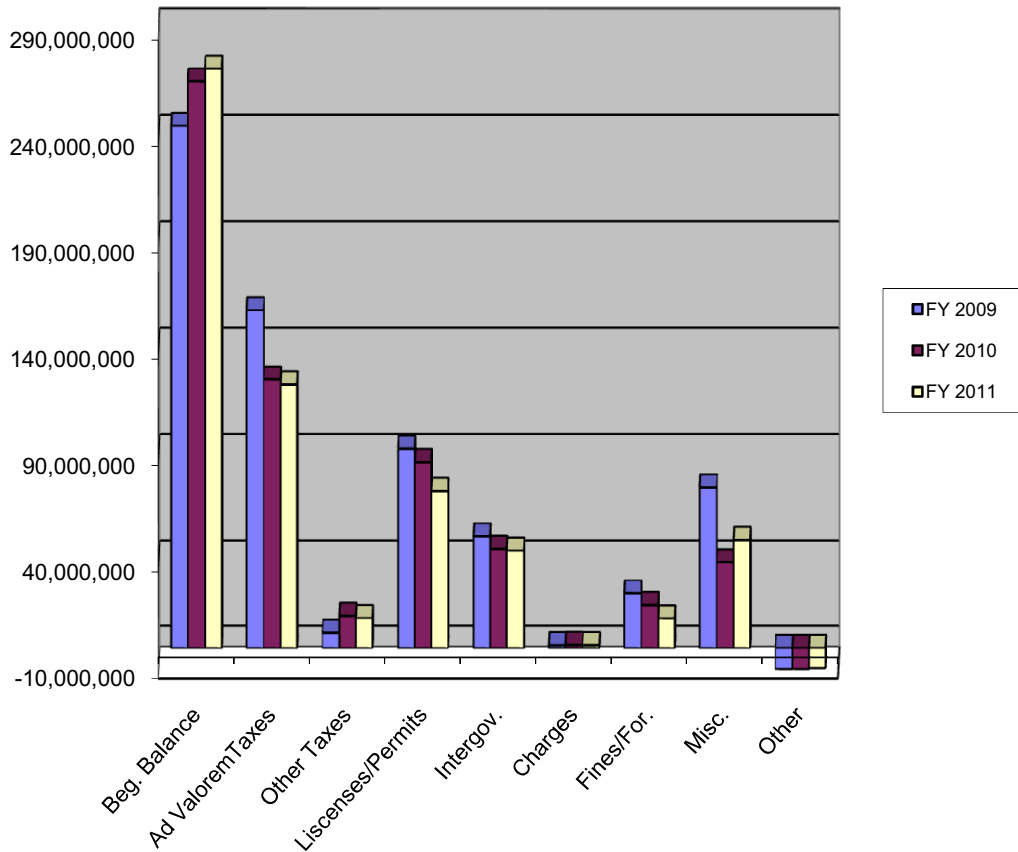
**Capital Outlay** – Expenditures for all departments for land, buildings and infrastructure.

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

**Interfund Transfers** – Transfers to other funds.

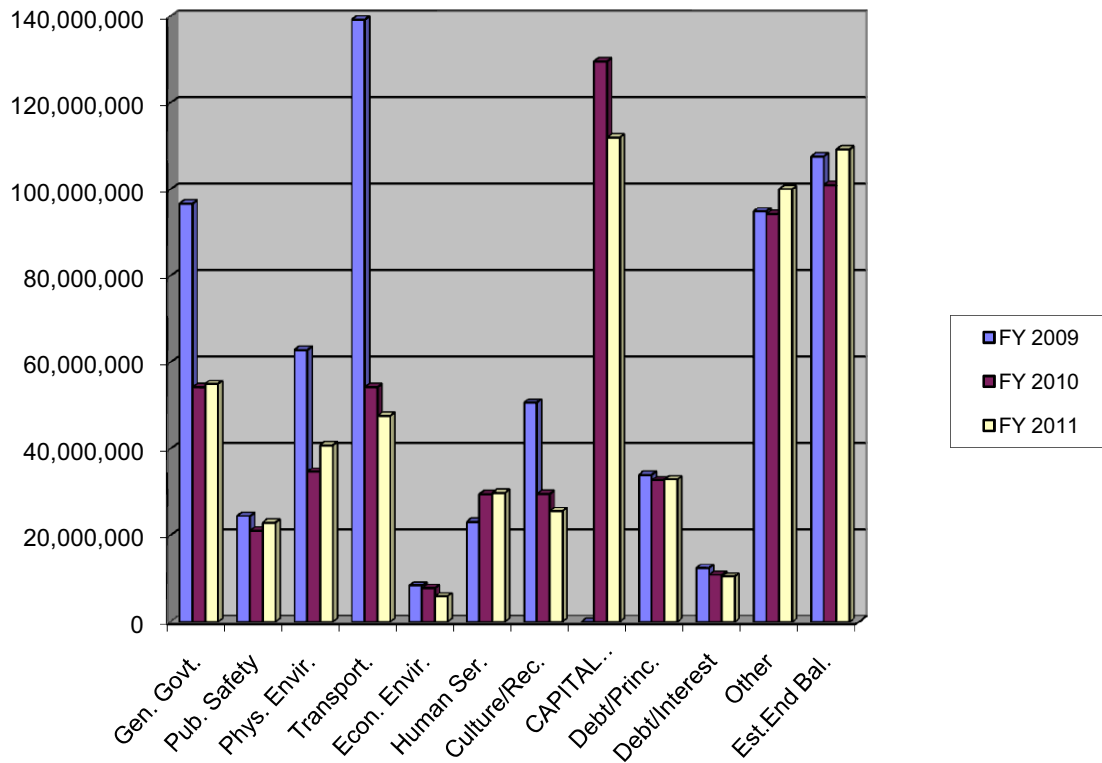
**Transfers to Constitutional Officers** – Transfers to the Clerk of Circuit Court, Sheriff, Property Appraiser, Tax Collector and the Supervisor of Elections for the operations of their department.

## Revenue Summary FY 2009-2011



ESTIMATED REVENUES:	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget
<b>EST. BEGINNING BALANCES</b>	245,191,555	266,072,845	272,085,438
AD VALOREM TAXES	158,613,120	126,035,147	123,738,681
OTHER TAXES	7,741,331	7,477,150	7,056,000
LICENSES & PERMITS	7,012,384	15,003,791	13,960,537
INTERGOVERNMENTAL REVENUES	93,464,838	87,258,693	73,702,439
CHARGES FOR SERVICES	52,350,935	46,482,322	45,640,012
FINES AND FORFEITS	1,227,601	1,367,145	1,279,520
MISCELLANEOUS REVENUES	25,579,690	20,066,487	13,820,932
OTHER FINANCING SOURCES	75,254,666	40,220,277	50,706,040
LESS 5%	-12,160,184	-10,268,151	-9,637,002
<b>TOTAL EST. REVENUE SOURCES</b>	<b>654,275,936</b>	<b>599,715,706</b>	<b>592,352,597</b>

## Expenditure Summary FY 2009-2011



ESTIMATED EXPENDITURES:	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget
GENERAL GOVERNMENT	96,681,020	54,249,993	54,971,916
PUBLIC SAFETY	24,472,037	21,048,406	22,909,709
PHYSICAL ENVIRONMENT	62,863,301	34,708,924	40,789,700
TRANSPORTATION	139,204,911	54,267,973	47,597,884
ECONOMIC ENVIRONMENT	8,382,058	7,780,749	5,899,180
HUMAN SERVICES	23,077,864	29,524,678	29,790,684
CULTURE & RECREATION	50,654,087	29,564,314	25,567,039
CAPITAL OUTLAY	0	129,622,704	112,006,043
DEBT SERVICE-PRINCIPAL	33,975,619	32,744,869	32,960,503
DEBT SERVICE-INTEREST & FEES	12,420,262	10,890,846	10,495,532
OTHER FINANCING USES	94,937,155	94,328,075	100,065,013
<b>ESTIMATED ENDING BALANCE</b>	<b>107,607,622</b>	<b>100,984,175</b>	<b>109,299,394</b>
<b>TOTAL EXPENDITURES,USES</b>	<b>654,275,936</b>	<b>599,715,706</b>	<b>592,352,597</b>

**NOTE: "Capital Outlay" expenditure category added for FY 2010.**

**BUDGET SUMMARY**  
**BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY**

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	FUND			FUNDS			FUNDS		
	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget
<b>ESTIMATED REVENUES:</b>									
<b>EST. BEGINNING BALANCES</b>	<b>53,160,506</b>	<b>67,728,419</b>	<b>74,960,106</b>	<b>85,030,712</b>	<b>85,417,024</b>	<b>86,284,206</b>	<b>14,005,980</b>	<b>9,289,120</b>	<b>8,155,203</b>
TAXES:									
AD VALOREM	78,232,773	47,407,332	43,598,874	79,044,395	77,569,853	79,197,640	1,335,952	1,057,962	942,167
OTHER TAXES & FEES	45,000	45,000	35,000	4,424,831	4,322,100	4,251,200	751,500	617,900	567,800
LICENSES & PERMITS	1,810,732	1,298,232	2,370,243	3,112,652	4,756,294	2,670,963		714,676	1,324,409
INTERGOVERNMENTAL REVENUES	16,513,332	21,675,855	23,910,429	49,249,045	52,111,383	43,457,289	10,254,127	5,728,827	5,961,241
CHARGES FOR SERVICES	3,994,264	1,198,886	1,111,794	3,652,207	3,584,958	3,500,182		0	0
FINES AND FORFEITS	48,000	51,000	51,000	614,256	608,756	513,331	414,145	356,189	356,189
MISCELLANEOUS REVENUES	6,456,129	5,728,518	4,886,992	5,643,975	4,158,124	2,973,735	871,033	1,778,614	1,415,256
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	12,071,207	565,826	9,930,259	6,864,006	5,308,624	7,118,180	4,728,235	4,852,840	5,225,267
PROCEEDS FROM LOANS/BONDS	0	0	0	5,622,283	0	0	21,972,308	21,191,673	22,001,186
INTERNAL SERVICES & OTHER	0	0		0	0	0	154,432	0	0
LESS 5%	-4,699,961	-3,597,494	-2,790,295	-4,697,877	-4,880,975	-4,940,009	-785,725	-215,451	-452,210
<b>TOTAL EST. REVENUE SOURCES</b>	<b>167,631,982</b>	<b>142,101,574</b>	<b>158,064,402</b>	<b>238,560,485</b>	<b>232,956,141</b>	<b>225,026,717</b>	<b>53,701,987</b>	<b>45,372,350</b>	<b>45,496,508</b>
<b>ESTIMATED EXPENDITURES:</b>									
GENERAL GOVERNMENT	40,776,717	21,946,784	27,221,711	15,024,962	9,458,983	7,141,256	141,429	24,561	24,561
PUBLIC SAFETY	8,554,842	5,318,214	6,771,908	14,036,230	13,930,312	15,129,904	0	0	0
PHYSICAL ENVIRONMENT	4,100,310	2,730,867	2,210,840	16,528,212	6,998,701	7,687,994	0	0	0
TRANSPORTATION	3,227,157	3,209,872	1,296,383	85,096,776	36,845,728	35,180,433	28,159	27,959	138,491
ECONOMIC ENVIRONMENT	4,686,914	3,530,505	2,541,569	3,231,670	3,768,167	2,545,721	0	0	0
HUMAN SERVICES	6,983,291	16,760,428	20,554,030	16,027,223	12,696,900	9,169,304	0	0	0
CULTURE & RECREATION	16,107,282	15,255,765	11,612,524	12,069,171	9,167,251	11,307,114	100	0	0
CAPITAL OUTLAY		4,736,426	3,590,462		60,069,937	53,962,084			0
DEBT SERVICE-PRINCIPAL	780,979	622,102	603,449	2,132,136	1,092,162	1,064,718	29,592,771	30,388,875	30,640,755
DEBT SERVICE-INTEREST & FEES	260,690	47,218	47,119	2,282,883	605,965	620,015	7,365,559	7,831,535	7,241,415
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>85,478,182</b>	<b>74,158,181</b>	<b>76,449,995</b>	<b>166,429,263</b>	<b>154,634,106</b>	<b>143,808,543</b>	<b>37,128,018</b>	<b>38,272,930</b>	<b>38,045,222</b>
OTHER FINANCING USES									
INTERFUND TRANSFERS	6,512,284	4,711,795	1,959,905	5,320,977	6,126,239	8,216,220	11,673,207	400,000	1,740,076
TRANSFER TO CONST. OFFICERS	25,075,991	33,921,743	30,929,633	40,667,633	45,196,247	43,391,934	0	75,854	113,672
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>117,066,457</b>	<b>112,791,719</b>	<b>109,339,533</b>	<b>212,417,873</b>	<b>205,956,592</b>	<b>195,416,697</b>	<b>48,801,225</b>	<b>38,748,784</b>	<b>39,898,970</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>50,565,525</b>	<b>29,309,855</b>	<b>48,724,869</b>	<b>26,142,612</b>	<b>26,999,549</b>	<b>29,610,020</b>	<b>4,900,762</b>	<b>6,623,566</b>	<b>5,597,538</b>
<b>TOTAL EXPENDITURES,USES</b>	<b>167,631,982</b>	<b>142,101,574</b>	<b>158,064,402</b>	<b>238,560,485</b>	<b>232,956,141</b>	<b>225,026,717</b>	<b>53,701,987</b>	<b>45,372,350</b>	<b>45,496,508</b>

NOTE: "Capital Outlay" expenditure category added for FY 2010.

**BUDGET SUMMARY**  
**BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY**

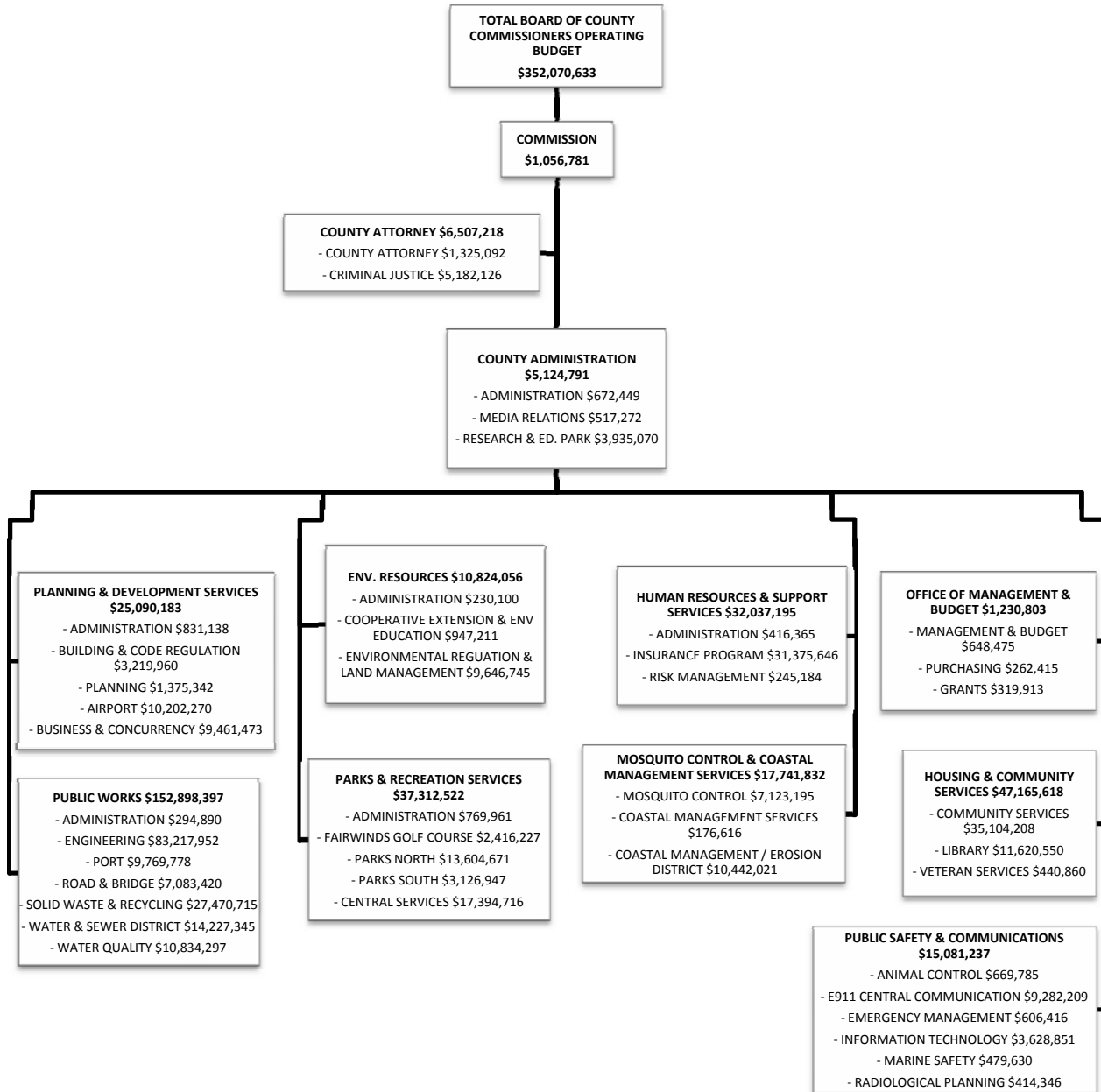
	CAPITAL FUNDS			ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget
	<b>ESTIMATED REVENUES:</b>								
<b>EST. BEGINNING BALANCES</b>	<b>67,608,843</b>	<b>70,841,887</b>	<b>66,328,112</b>	<b>15,034,451</b>	<b>16,718,309</b>	<b>19,289,776</b>	<b>6,300,000</b>	<b>15,291,560</b>	<b>16,200,177</b>
TAXES:									
AD VALOREM	0	0	0	0	0	0	0	0	0
OTHER TAXES & FEES	1,100,000	1,312,150	1,122,000	0	0	0	0	0	0
LICENSES & PERMITS	0	758,725	401,378	2,089,000	6,385,000	6,102,680	0	0	0
INTERGOVERNMENTAL REVENUES	17,182,448	7,478,802	373,480	265,886	263,826	0	0	0	0
CHARGES FOR SERVICES	4,464,385	4,464,385	4,464,385	22,737,247	19,416,361	17,695,769	17,289,189	17,491,589	18,541,739
FINES AND FORFEITS	0	0	0	1,200	1,200	9,000	0	0	0
MISCELLANEOUS REVENUES	4,681,773	6,137,319	3,846,929	6,720,666	1,493,358	344,500	323,514	750,014	334,480
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	925,000	0	13,655	1,922,085	2,442,545	2,251,062	0	0	0
PROCEEDS FROM LOANS/BONDS	19,133,025	4,085,059	3,580,815	1,222,000	900,000	0	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	0	0	261,100	0	0	314,000
LESS 5%	-230,868	-156,408	-102,965	-1,430,823	-1,065,126	-1,003,701	-185,235	-207,336	-208,036
<b>TOTAL EST. REVENUE SOURCES</b>	<b>114,864,606</b>	<b>94,921,919</b>	<b>80,027,789</b>	<b>48,561,712</b>	<b>46,555,473</b>	<b>44,950,186</b>	<b>23,727,468</b>	<b>33,325,827</b>	<b>35,182,360</b>
<b>ESTIMATED EXPENDITURES:</b>									
GENERAL GOVERNMENT	21,813,339	3,159,020	517,299	1,664,378	109,000	16,620	17,136,394	19,425,808	19,924,632
PUBLIC SAFETY	158,028	0	0	1,722,937	1,799,880	1,007,897	0	0	0
PHYSICAL ENVIRONMENT	12,885,971	80,000	80,000	29,348,808	24,899,356	30,810,866	0	0	0
TRANSPORTATION	50,850,573	14,182,168	10,980,331	0	0	0	0	0	0
ECONOMIC ENVIRONMENT	0	0	448,720	0	0	0	0	0	0
HUMAN SERVICES	0	0	0	0	0	0	0	0	0
CULTURE & RECREATION	17,401,578	789,383	490,141	3,953,672	3,629,543	1,325,900	0	0	0
CAPITAL OUTLAY		60,133,803	51,298,685	0	4,082,538	2,590,591	0	600,000	564,221
DEBT SERVICE-PRINCIPAL	173,058	28,058	28,058	1,209,626	0	9,295	0	0	556
DEBT SERVICE-INTEREST & FEES	773,101	624,404	804,404	1,244,232	1,370,000	1,370,806	0	0	49
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>104,055,648</b>	<b>78,996,836</b>	<b>64,647,638</b>	<b>39,143,653</b>	<b>35,890,317</b>	<b>37,131,975</b>	<b>17,136,394</b>	<b>20,025,808</b>	<b>20,489,458</b>
OTHER FINANCING USES									
INTERFUND TRANSFERS	3,317,771	1,011,999	7,316,817	835,653	1,126,826	1,711,000	0	0	2,984,344
TRANSFER TO CONST. OFFICERS	0	581,813	565,853	0	32,000	49,000	0	0	0
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>107,373,419</b>	<b>80,590,648</b>	<b>72,530,308</b>	<b>39,979,306</b>	<b>37,049,143</b>	<b>38,891,975</b>	<b>17,136,394</b>	<b>20,025,808</b>	<b>23,473,802</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>7,491,187</b>	<b>14,331,271</b>	<b>7,497,481</b>	<b>8,582,406</b>	<b>9,506,330</b>	<b>6,058,211</b>	<b>6,591,074</b>	<b>13,300,019</b>	<b>11,708,558</b>
<b>TOTAL EXPENDITURES, USES</b>	<b>114,864,606</b>	<b>94,921,919</b>	<b>80,027,789</b>	<b>48,561,712</b>	<b>46,555,473</b>	<b>44,950,186</b>	<b>23,727,468</b>	<b>33,325,827</b>	<b>35,182,360</b>

**BUDGET SUMMARY**  
**BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY**

	EXPENDABLE TRUST			TOTAL ALL		
	FUNDS			FUNDS		
	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget	FY 2009 Adopted Budget	FY 2010 Adopted Budget	FY 2011 Adopted Budget
<b>ESTIMATED REVENUES:</b>						
<b>EST. BEGINNING BALANCES</b>	<b>4,051,063</b>	<b>786,526</b>	<b>867,858</b>	<b>245,191,555</b>	<b>266,072,845</b>	<b>272,085,438</b>
TAXES:						
AD VALOREM	0	0	0	158,613,120	126,035,147	123,738,681
OTHER TAXES & FEES	1,420,000	1,180,000	1,080,000	7,741,331	7,477,150	7,056,000
LICENSES & PERMITS	0	1,090,864	1,090,864	7,012,384	15,003,791	13,960,537
INTERGOVERNMENTAL REVENUES	0	0	0	93,464,838	87,258,693	73,702,439
CHARGES FOR SERVICES	213,643	326,143	326,143	52,350,935	46,482,322	45,640,012
FINES AND FORFEITS	150,000	350,000	350,000	1,227,601	1,367,145	1,279,520
MISCELLANEOUS REVENUES	882,600	20,540	19,040	25,579,690	20,066,487	13,820,932
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	640,085	873,710	10,516	27,150,618	14,043,545	24,548,939
PROCEEDS FROM LOANS/BONDS	0	0	0	47,949,616	26,176,732	25,582,001
INTERNAL SERVICES & OTHER	0	0	0	154,432	0	575,100
LESS 5%	-129,695	-145,361	-139,786	-12,160,184	-10,268,151	-9,637,002
<b>TOTAL EST. REVENUE SOURCES</b>	<b>7,227,696</b>	<b>4,482,422</b>	<b>3,604,635</b>	<b>654,275,936</b>	<b>599,715,706</b>	<b>592,352,597</b>
<b>ESTIMATED EXPENDITURES:</b>						
GENERAL GOVERNMENT	123,801	125,837	125,837	96,681,020	54,249,993	54,971,916
PUBLIC SAFETY	0	0	0	24,472,037	21,048,406	22,909,709
PHYSICAL ENVIRONMENT	0	0	0	62,863,301	34,708,924	40,789,700
TRANSPORTATION	2,246	2,246	2,246	139,204,911	54,267,973	47,597,884
ECONOMIC ENVIRONMENT	463,474	482,077	363,170	8,382,058	7,780,749	5,899,180
HUMAN SERVICES	67,350	67,350	67,350	23,077,864	29,524,678	29,790,684
CULTURE & RECREATION	1,122,284	722,372	831,360	50,654,087	29,564,314	25,567,039
CAPITAL OUTLAY	0	0	0	0	129,622,704	112,006,043
DEBT SERVICE-PRINCIPAL	87,049	613,672	613,672	33,975,619	32,744,869	32,960,503
DEBT SERVICE-INTEREST & FEES	493,797	411,724	411,724	12,420,262	10,890,846	10,495,532
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>2,360,001</b>	<b>2,425,278</b>	<b>2,415,359</b>	<b>451,731,159</b>	<b>404,403,456</b>	<b>382,988,190</b>
OTHER FINANCING USES						
INTERFUND TRANSFERS	1,533,639	666,686	620,577	29,193,531	14,043,545	24,548,939
TRANSFER TO CONST. OFFICERS	0	476,873	465,982	65,743,624	80,284,530	75,516,074
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>3,893,640</b>	<b>3,568,837</b>	<b>3,501,918</b>	<b>546,668,314</b>	<b>498,731,531</b>	<b>483,053,203</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>3,334,056</b>	<b>913,585</b>	<b>102,717</b>	<b>107,607,622</b>	<b>100,984,175</b>	<b>109,299,394</b>
<b>TOTAL EXPENDITURES, USES</b>	<b>7,227,696</b>	<b>4,482,422</b>	<b>3,604,635</b>	<b>654,275,936</b>	<b>599,715,706</b>	<b>592,352,597</b>



# ST. LUCIE BOARD OF COUNTY COMMISSIONERS BUDGET BY DEPARTMENT FISCAL YEAR 2010-2011



## St. Lucie County FY 11 Budget Summary

Department/Division or Other Agency	FY 08 Actual	FY 09 Actual	FY 10 Budget	FY 11 Budget	FY 11 Increase	% Change
<b>BOCC</b>						
BOCC - Dist. 1	178,362	171,537	185,255	186,940	1,685	0.9%
BOCC - Dist. 2	193,995	195,505	198,090	197,880	-210	-0.1%
BOCC - Dist. 3	184,532	187,709	189,675	193,455	3,780	2.0%
BOCC - Dist. 4	193,305	196,814	197,400	200,420	3,020	1.5%
BOCC - Dist. 5	186,303	190,059	192,560	195,470	2,910	1.5%
BOCC - General Government	67,856	41,884	152,031	82,616	-69,415	-45.7%
<b>BOCC Total</b>	<b>1,004,353</b>	<b>983,508</b>	<b>1,115,011</b>	<b>1,056,781</b>	<b>-58,230</b>	<b>-5.2%</b>
<b>Constitutional Officers</b>						
Clerk of Circuit Court	1,929,001	1,800,305	1,794,407	1,604,966	-189,441	-10.6%
Clerk of Circuit Court (BOCC)	92,925	54,566	100,000	100,000	0	0.0%
Property Appraiser (BOCC)	75,060	62,082	78,750	78,750	0	0.0%
Sheriff	63,811,279	65,303,522	66,757,956	62,479,301	-4,278,655	-6.4%
Sheriff (BOCC)	4,347,995	2,262,907	6,916,460	7,290,905	374,445	5.4%
Supervisor of Elections	2,574,361	2,760,517	2,649,461	2,359,408	-290,053	-10.9%
Supervisor of Elections (BOCC)	136,363	135,801	262,913	160,000	-102,913	-39.1%
Tax Coll. & Prop. Appraiser Fees	5,392,379	5,061,220	10,883,186	11,927,454	1,044,268	9.6%
Tax Collector (BOCC)	0	0	0	0	0	n/a
<b>Constitutional Officers Total</b>	<b>78,359,363</b>	<b>77,440,920</b>	<b>89,443,133</b>	<b>86,000,784</b>	<b>-3,442,349</b>	<b>-3.8%</b>
<b>County Administration</b>						
County Administration	929,128	923,177	938,092	672,449	-265,643	-28.3%
Media Relations	437,165	386,838	516,262	517,272	1,010	0.2%
Research & Education Park	508,662	351,130	4,095,418	3,935,070	-160,348	-3.9%
<b>County Administration Total</b>	<b>1,874,955</b>	<b>1,661,145</b>	<b>5,549,772</b>	<b>5,124,791</b>	<b>-424,981</b>	<b>-7.7%</b>
<b>County Attorney</b>						
County Attorney	1,754,722	1,489,082	1,420,177	1,325,092	-95,085	-6.7%
Criminal Justice	4,210,369	4,327,627	5,393,303	5,182,126	-211,177	-3.9%
<b>County Attorney Total</b>	<b>5,965,091</b>	<b>5,816,709</b>	<b>6,813,480</b>	<b>6,507,218</b>	<b>-306,262</b>	<b>-4.5%</b>
<b>Environmental Resources</b>						
Cooperative Extension	1,345,870	1,166,343	1,118,025	639,210	-478,815	-42.8%
Environmental Education	529,064	403,119	474,115	308,001	-166,114	-35.0%
Environmental Regulations	528,627	426,045	510,921	480,764	-30,157	-5.9%
Environmental Resources Admin	108,745	173,807	257,560	230,100	-27,460	-10.7%
Land Management	1,299,290	1,258,032	15,813,661	9,165,981	-6,647,680	-42.0%
<b>Environmental Resources Total</b>	<b>3,811,597</b>	<b>3,427,347</b>	<b>18,174,282</b>	<b>10,824,056</b>	<b>-7,350,226</b>	<b>-40.4%</b>
<b>Housing &amp; Community Services</b>						
Community Services	11,045,660	13,458,690	46,111,704	34,538,487	-11,573,217	-25.1%
Housing	109,273	890,799	1,468,167	565,721	-902,446	-61.5%
Library	5,202,022	4,735,571	10,888,365	11,620,550	732,185	6.7%

## St. Lucie County FY 11 Budget Summary

Department/Division or Other Agency	FY 08 Actual	FY 09 Actual	FY 10 Budget	FY 11 Budget	FY 11 Increase	% Change
<b>Veteran Services</b>	538,215	459,915	464,796	440,860	-23,936	-5.1%
<b>Housing &amp; Community Services Total</b>	16,895,170	19,544,975	58,933,032	47,165,618	-11,767,414	-20.0%
<b>Human Resources &amp; Support Services</b>						
<b>Human Resources Administration</b>	588,955	579,128	609,255	416,365	-192,890	-31.7%
<b>Insurance Program</b>	19,446,788	16,070,823	35,236,196	31,375,646	-3,860,550	-11.0%
<b>Risk Management</b>	287,302	194,557	296,460	245,184	-51,276	-17.3%
<b>Human Resources &amp; Support Services Total</b>	20,323,044	16,844,508	36,141,911	32,037,195	-4,104,716	-11.4%
<b>Mosquito Control &amp; Coastal Management Svcs</b>						
<b>Coastal Management Services</b>	0	0	0	176,616	176,616	n/a
<b>Coastal Mgmt - Erosion District</b>	1,735,395	4,188,814	10,085,005	10,442,021	357,016	3.5%
<b>Mosquito Control</b>	4,675,819	4,088,230	8,361,775	7,123,195	-1,238,580	-14.8%
<b>Mosquito Control &amp; Coastal Management S</b>	6,411,214	8,277,044	18,446,780	17,741,832	-704,948	-3.8%
<b>Office of Management &amp; Budget</b>						
<b>Grant Resources/Disaster Recovery</b>	331,063	316,569	412,098	319,913	-92,185	-22.4%
<b>Management &amp; Budget</b>	730,689	670,201	662,075	648,475	-13,600	-2.1%
<b>Purchasing</b>	524,249	341,967	349,044	262,415	-86,629	-24.8%
<b>Office of Management &amp; Budget Total</b>	1,586,002	1,328,738	1,423,217	1,230,803	-192,414	-13.5%
<b>Other</b>						
<b>Community Redevelopment Agencies</b>	6,539,445	5,400,521	4,600,000	3,465,000	-1,135,000	-24.7%
<b>Other</b>	27,859	48,651	92,670	105,170	12,500	13.5%
<b>Other - Debt Service</b>	26,800,545	22,326,160	44,273,403	42,759,841	-1,513,562	-3.4%
<b>Other - Financial and Administrative</b>	2,925,560	2,866,746	2,034,022	1,896,730	-137,292	-6.7%
<b>Other - General Government</b>	1,631,635	1,540,279	1,710,236	1,608,756	-101,480	-5.9%
<b>Other - Nondepartmental</b>	0	0	0	0	0	n/a
<b>Other - Reserves</b>	0	0	112,252,162	75,383,583	-36,868,579	-32.8%
<b>Other - Transfers</b>	28,038,718	24,910,479	11,888,653	20,688,221	8,799,568	74.0%
<b>Other Total</b>	65,963,762	57,092,838	176,851,146	145,907,301	-30,943,845	-17.5%
<b>Parks &amp; Recreation Services</b>						
<b>Central Services - Admin Bldgs Maint</b>	1,493,345	1,387,420	1,385,852	1,371,987	-13,865	-1.0%
<b>Central Services - Admin Custodial</b>	437,638	436,638	453,090	434,140	-18,950	-4.2%
<b>Central Services - Administration</b>	868,031	852,915	986,626	890,902	-95,724	-9.7%
<b>Central Services - Air Cond Maint</b>	750,534	796,899	648,429	680,553	32,124	5.0%
<b>Central Services - Construction &amp; Reno</b>	24,838,477	8,981,067	9,551,408	9,290,299	-261,109	-2.7%
<b>Central Services - Courthouse Facilities</b>	1,325,645	1,333,493	1,592,351	1,487,880	-104,471	-6.6%
<b>Central Services - Jail Maintenance</b>	3,689,937	2,209,456	2,595,515	2,603,362	7,847	0.3%
<b>Central Services - Service Garage</b>	1,003,149	397,045	792,380	635,593	-156,787	-19.8%
<b>Fairwinds Golf Course</b>	2,194,359	1,896,480	2,400,904	2,416,227	15,323	0.6%
<b>Parks and Recreation Administration</b>	1,124,291	942,447	2,066,913	769,961	-1,296,952	-62.7%
<b>Parks North Division</b>	15,871,822	11,908,322	16,600,254	13,604,671	-2,995,583	-18.0%

## St. Lucie County FY 11 Budget Summary

Department/Division or Other Agency	FY 08 Actual	FY 09 Actual	FY 10 Budget	FY 11 Budget	FY 11 Increase	% Change
<b>Parks South Division</b>	5,149,225	6,228,650	4,871,729	3,126,947	-1,744,782	-35.8%
<b>Parks &amp; Recreation Services Total</b>	58,746,454	37,370,832	43,945,451	37,312,522	-6,632,929	-15.1%
<b>Planning &amp; Development Services</b>						
<b>Building and Code Regulation</b>	3,880,365	2,959,084	4,470,214	3,219,960	-1,250,254	-28.0%
<b>Bus. &amp; Concur. - Econ. Development</b>	558,078	1,577,914	2,503,103	8,585,437	6,082,334	243.0%
<b>Bus. &amp; Concur. - Tourism</b>	371,181	494,592	1,219,580	876,036	-343,544	-28.2%
<b>Planning</b>	1,484,430	1,226,105	2,721,399	1,375,342	-1,346,057	-49.5%
<b>Planning &amp; Development Serv. Admin.</b>	923,727	934,037	980,574	831,138	-149,436	-15.2%
<b>SLC International Airport</b>	7,145,092	15,750,251	11,536,056	10,202,270	-1,333,786	-11.6%
<b>Planning &amp; Development Services Total</b>	14,362,873	22,941,983	23,430,926	25,090,183	1,659,257	7.1%
<b>Public Safety &amp; Communications</b>						
<b>800 MHz</b>	433,102	459,308	512,320	500,325	-11,995	-2.3%
<b>Animal Control</b>	661,341	591,086	714,575	669,785	-44,790	-6.3%
<b>Central Communications</b>	4,863,707	6,531,645	8,339,991	8,781,884	441,893	5.3%
<b>Emergency Management</b>	4,013,816	4,491,120	1,039,797	606,416	-433,381	-41.7%
<b>Information Technology</b>	3,885,979	4,284,298	4,085,321	3,628,851	-456,470	-11.2%
<b>Marine Safety</b>	621,390	589,876	660,815	479,630	-181,185	-27.4%
<b>RAD Plan</b>	353,419	304,133	492,858	414,346	-78,512	-15.9%
<b>Public Safety &amp; Communications Total</b>	14,832,752	17,251,467	15,845,677	15,081,237	-764,440	-4.8%
<b>Public Works</b>						
<b>Engineering</b>	18,286,150	23,429,423	88,411,648	83,217,952	-5,193,696	-5.9%
<b>Port</b>	2,441,835	1,632,716	9,224,256	9,769,778	545,522	5.9%
<b>Public Works Administration</b>	387,972	385,072	508,768	294,890	-213,878	-42.0%
<b>Road &amp; Bridge/Drainage</b>	2,538,677	2,320,807	2,057,630	1,724,793	-332,837	-16.2%
<b>Road &amp; Bridge/Maintenance</b>	5,000,776	4,052,273	4,169,037	4,090,963	-78,074	-1.9%
<b>Road &amp; Bridge/Traffic</b>	1,176,961	1,257,643	1,295,852	1,267,664	-28,188	-2.2%
<b>Solid Waste &amp; Recycling</b>	15,656,760	17,590,741	27,228,912	27,470,715	241,803	0.9%
<b>Water &amp; Sewer District</b>	8,079,982	8,000,338	12,187,307	14,227,345	2,040,038	16.7%
<b>Water Quality</b>	9,509,874	4,185,339	11,126,164	10,834,297	-291,867	-2.6%
<b>Public Works Total</b>	63,078,988	62,854,351	156,209,574	152,898,397	-3,311,177	-2.1%
<b>Soil &amp; Water</b>						
<b>Soil &amp; Water Conservation</b>	101,735	71,011	70,890	68,790	-2,100	-3.0%
<b>Soil &amp; Water Total</b>	101,735	71,011	70,890	68,790	-2,100	-3.0%
<b>Statutorily Mandated &amp; Non-County Agencies</b>						
<b>Court - Other</b>	182,905	214,170	1,055,297	1,001,279	-54,018	-5.1%
<b>Court Related</b>	1,569,241	1,765,786	3,522,170	2,724,840	-797,330	-22.6%
<b>Guardian Ad Litem</b>	377,881	330,623	355,000	341,997	-13,003	-3.7%
<b>Medical Examiner</b>	446,966	499,703	519,682	494,179	-25,503	-4.9%
<b>Public Defender</b>	456,598	377,390	424,605	417,357	-7,248	-1.7%

## St. Lucie County FY 11 Budget Summary

Department/Division or Other Agency	FY 08 Actual	FY 09 Actual	FY 10 Budget	FY 11 Budget	FY 11 Increase	% Change
<b>Public Health</b>	1,068,958	984,782	964,782	868,295	-96,487	-10.0%
<b>State Attorney</b>	955,143	836,377	805,528	772,884	-32,644	-4.1%
<b>Statutorily Mandated &amp; Non-County Agenc</b>	5,057,692	5,008,830	7,647,064	6,620,831	-1,026,233	-13.4%
<b>Transportation Planning Organization</b>						
<b>Transportation Planning Organization</b>	440,626	583,687	2,106,511	1,684,258	-422,253	-20.0%
<b>Transportation Planning Organization Tota</b>	440,626	583,687	2,106,511	1,684,258	-422,253	-20.0%
<b>Grand Total</b>	358,815,672	338,499,892	662,147,857	592,352,597	-69,795,260	-10.5%

# 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.

## **2009-2010 MILLAGE**

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

## **2009-2010 TAXES**

This is the computed taxes derived by multiplying the 2009-2010 Millage by the Prior Years Value and then dividing by 1000.

## **2010-2011 ROLLBACK RATE**

The Rollback Rate is the millage that would have to be levied in 2010-2011 to produce the same computed tax revenue as last year. The calculation is 2009-2010 Taxes (less TIF) divided by 2010-2011 Adjusted Value (less TIF) and multiplied by 1000.

## **2010-2011 ROLLBACK TAXES**

Rollback Taxes is the amount of computed taxes that would be generated in 2010-2011 if the millage imposed was the 2009-2010 Rollback Rate. The formula is: 2010-2011 Rollback Rate multiplied by the 2010-2011 Gross Value and then divided by 1000.

## **2010-2011 MILLAGE**

This figure represents the millage for the 2010-2011 fiscal year. It is interpreted as dollars per thousand.

## **2010-2011 TAXES**

This is derived by multiplying the 2010-2011 Millage by the 2010-2011 Gross Value and then dividing by 1000.

## **PRIOR YEARS VALUE**

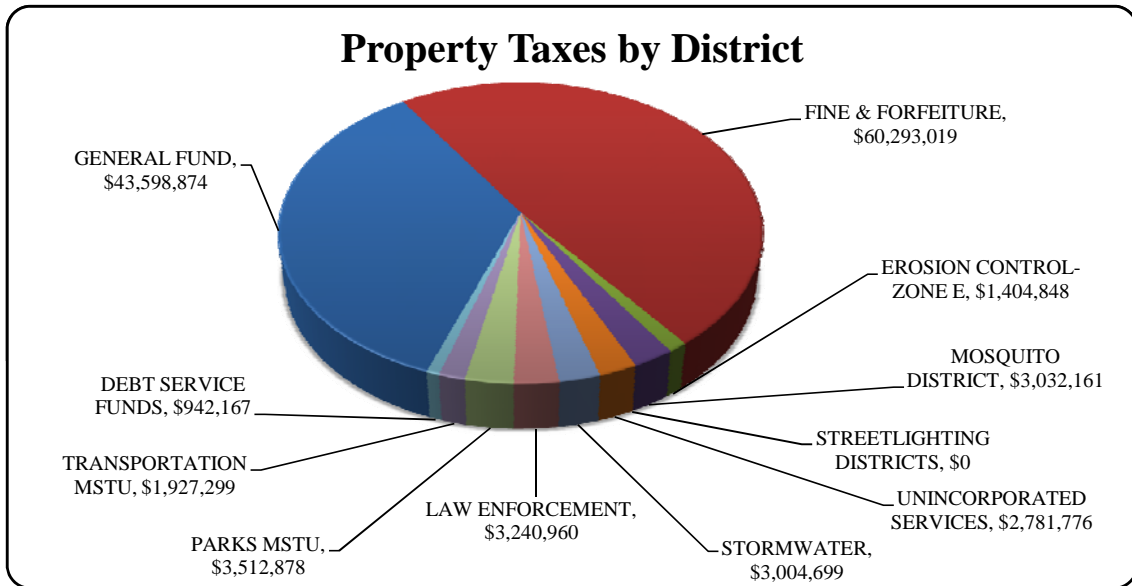
This is the prior year’s Final Value as determined by the Office of the Property Appraiser.

## **2010-2011 GROSS VALUE**

This is the 2010-2011 fiscal year Gross Value as determined by the Office of the Property Appraiser.

## Property Taxes by District

GENERAL FUND	\$43,598,874
FINE & FORFEITURE	\$60,293,019
EROSION CONTROL-ZONE E	\$1,404,848
MOSQUITO DISTRICT	\$3,032,161
STREETLIGHTING DISTRICTS	\$0
UNINCORPORATED SERVICES	\$2,781,776
STORMWATER	\$3,004,699
LAW ENFORCEMENT	\$3,240,960
PARKS MSTU	\$3,512,878
TRANSPORTATION MSTU	\$1,927,299
DEBT SERVICE FUNDS	<u>\$942,167</u>
	<b>\$123,738,681</b>



## WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FY 2010-2011

	A	B	C	D	E	F	G	H
FUND NAME	2009-10 Millage	2009-10 Taxes	2010-11 Rollback Rate	2010-11 Rollback Taxes	2010-11 Millage	2010-11 Taxes	Prior Year's Value	2010-11 Gross Value
<b>COUNTYWIDE MILLAGE</b>								
GENERAL FUND	2.7694	47,165,937	3.1133	47,283,404	2.8707	43,598,874	17,031,103,295	15,187,541,100
FINE & FORFEITURE	3.3957	57,832,517	3.8174	57,976,549	3.9699	60,293,019	17,031,103,295	15,187,541,100
EROSION CONTROL - ZONE E	0.0925	1,575,377	0.1045	1,586,805	0.0925	1,404,848	17,031,103,295	15,187,541,100
<b>SUB-TOTAL COUNTYWIDE MILLAGE</b>	<b>6.2576</b>	<b>106,573,831</b>	<b>7.0352</b>	<b>106,846,758</b>	<b>6.9331</b>	<b>105,296,741</b>		
MOSQUITO DISTRICT	0.2036	3,408,661	0.2306	3,434,445	0.2036	3,032,161	16,741,951,562	14,892,734,216
<b>MAX. TOTAL COUNTYWIDE MILLAGE</b>	<b>6.4612</b>	<b>109,982,492</b>	<b>7.2658</b>	<b>110,281,203</b>	<b>7.1367</b>	<b>108,328,902</b>		
<b>MUNICIPAL SERVICE TAXING UNITS</b>								
<b>STREET LIGHTING DISTRICTS</b>								
SLD #1 - RIVER PARK I	0.3303	30,940	0.4110	31,077	0.0000	0	93,671,370	75,615,931
SLD #2 - RIVER PARK 2	0.9331	9,108	1.1617	9,113	0.0000	0	9,761,394	7,844,450
SLD #3 - HARMONY HEIGHTS	0.8803	4,273	1.1888	4,273	0.0000	0	4,853,616	3,594,458
SLD #4 - HARMONY HEIGHTS	0.6918	8,281	0.7803	8,294	0.0000	0	11,969,504	10,628,977
SLD #5 - SHERATON PLAZA	0.7918	8,469	0.9140	8,486	0.0000	0	10,695,530	9,285,128
SLD #6 - SUNLAND GARDENS	0.3954	6,111	0.5266	6,118	0.0000	0	15,454,635	11,617,750
SLD #7 - SUNRISE PARK	0.4819	2,045	0.6277	2,062	0.0000	0	4,243,140	3,285,748
SLD #8 - PARADISE PARK	1.0293	10,213	1.2110	10,310	0.0000	0	9,922,022	8,513,620
SLD #9 - HOLIDAY PINES	0.1690	8,985	0.2435	8,989	0.0000	0	53,167,631	36,908,414
SLD #10 - THE GROVE	0.1169	2,026	0.1279	2,026	0.0000	0	17,333,173	15,834,676
SLD #11 - BLAKELY SUBDIVISION	1.4022	1,583	1.5478	1,583	0.0000	0	1,128,969	1,022,749
SLD #12 - INDIAN RIVER ESTATES	0.1127	12,222	0.1290	12,240	0.0000	0	108,444,407	94,905,831
SLD #13 - QUEENS COVE	0.1050	6,075	0.1083	6,106	0.0000	0	57,856,836	56,361,436
SLD #16 - PALM GROVE	0.6377	7,958	0.6841	7,958	0.0000	0	12,478,523	11,632,689
SLD #126 - SOUTHERN OAKS ESTATES	0.4626	2,340	0.4721	2,340	0.0000	0	5,057,617	4,956,967
<b>OTHER MUNICIPAL SERVICE TAXING UNITS</b>								
UNINCORPORATED SERVICES	0.4380	3,049,197	0.4826	3,065,123	0.4380	2,781,776	6,961,637,709	6,351,087,417
STORMWATER	0.4731	3,293,551	0.5213	3,310,753	0.4731	3,004,699	6,961,637,709	6,351,087,417
LAW ENFORCEMENT	0.3736	2,600,868	0.4117	2,614,453	0.5103	3,240,960	6,961,637,709	6,351,087,417
PARKS MSTU	0.2313	3,939,294	0.2613	3,967,871	0.2313	3,512,878	17,031,103,295	15,187,541,100
TRANSIT MSTU	0.0833	1,418,691	0.0941	1,428,983	0.1269	1,927,299	17,031,103,295	15,187,541,100
MEADOWOOD	0.3023	15,850	0.3371	15,873	0.0000	0	52,432,078	47,093,644
PALM LAKE GARDENS	0.3119	3,023	0.3587	3,023	0.0000	0	9,693,700	8,428,677
<i>MAXIMUM UNINCORPORATED MILLAGE</i>	<i>2.6869</i>		<i>2.9633</i>		<i>1.4214</i>			
<b>TOTAL AGGREGATE MILLAGE</b>	<b>7.3057</b>	<b>124,423,595</b>	<b>8.2620</b>	<b>125,479,465</b>	<b>8.0853</b>	<b>122,796,514</b>	17,031,103,295	15,187,541,100
<b>AGGREGATE MILLAGE INCREASE (DECREASE)</b>					<b>0.7796</b>			
<b>INCREASE (DECREASE) OVER ROLL-BACK</b>					<b>-0.1767</b>			
<b>PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK</b>					<b>-2.14%</b>			
<b>DEBT SERVICE FUNDS</b>								
ENVIRONMENTAL LAND	0.0459	790,848			0.0459	705,473	17,229,800,311	15,369,771,269
PORT PROPERTY BOND	0.0154	265,339			0.0154	236,694	17,229,800,311	15,369,771,269
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>1,056,187</b>				<b>942,167</b>		
<b>GRAND TOTAL OF TAXES</b>		<b>125,479,782</b>				<b>123,738,681</b>		

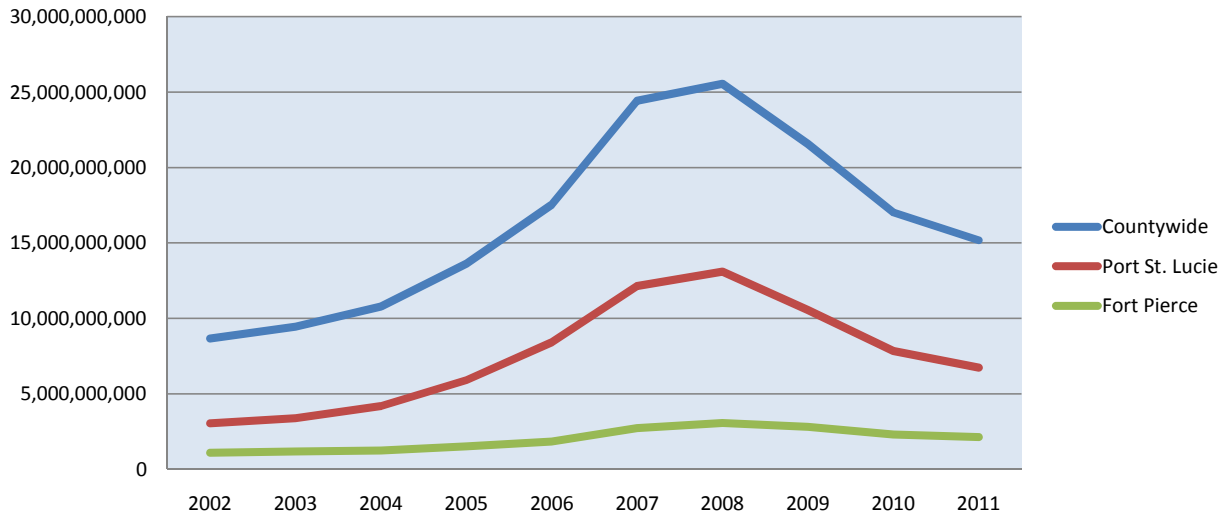
NOTES: (1) The property values are as certified by the Property Appraiser.



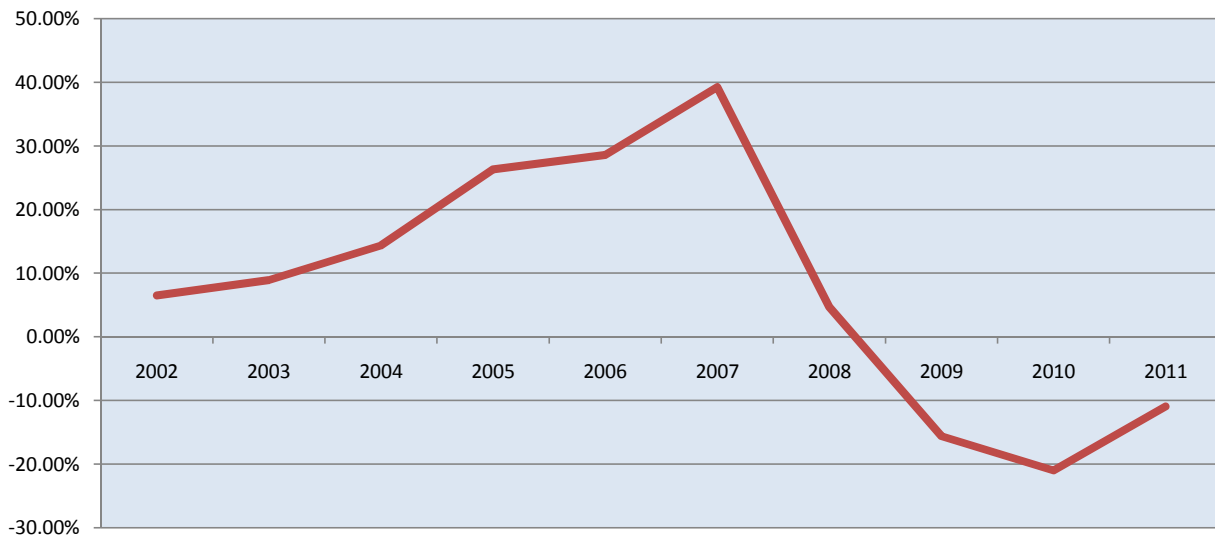
**ST. LUCIE COUNTY**  
**MILLAGE RATES HISTORY FISCAL YEARS 2002 - 2011**

FISCAL YEAR	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>1 COUNTY COMMISSION</b>										
2 GENERAL FUND	2.9639	2.9639	4.0728	4.1248	4.2619	4.2734	4.2299	3.6173	2.7694	2.8707
3 FINE & FORFEITURE	4.6155	4.6155	3.5066	3.3178	2.9807	2.3778	1.9352	2.5478	3.3957	3.9699
4 PORT & AIRPORT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4 EROSION DIST E	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0925	0.0925	0.0925	0.0925
5 <b>SUBTOTAL COUNTYWIDE MILLAGE</b>	<b>7.6794</b>	<b>7.6794</b>	<b>7.6794</b>	<b>7.5426</b>	<b>7.3426</b>	<b>6.7512</b>	<b>6.2576</b>	<b>6.2576</b>	<b>6.2576</b>	<b>6.9331</b>
6 MOSQUITO CONTROL	0.2757	0.2757	0.2757	0.2757	0.2757	0.2200	0.2036	0.2036	0.2036	0.2036
7 <b>COUNTYWIDE MAX MILL.</b>	<b>7.9551</b>	<b>7.9551</b>	<b>7.9551</b>	<b>7.8183</b>	<b>7.6183</b>	<b>6.9712</b>	<b>6.4612</b>	<b>6.4612</b>	<b>6.4612</b>	<b>7.1367</b>
<b>8 MUNICIPAL SERVICE TAXING UNITS (MSTU)</b>										
9 COMMUNITY DEVELOPMENT MSTU	0.3959	0.3959	0.5256	0.5256	0.5256	0.4641	0.4605	0.4605	0.4380	0.4380
10 LAW ENFORCEMENT MSTU	0.3082	0.3082	0.3681	0.3557	0.3544	0.3188	0.3511	0.3511	0.3736	0.5103
11 STORMWATER	0.3500	0.4108	0.4108	0.4108	0.4108	0.5082	0.4731	0.4731	0.4731	0.4731
12 PARKS MSTU	0.0000	0.0000	0.2500	0.2500	0.2500	0.2500	0.2313	0.2313	0.2313	0.2313
13 COUNTY TRANSIT MSTU	0.0000	0.0000	0.0900	0.0900	0.0900	0.0900	0.0833	0.0833	0.0833	0.1269
14 <b>SUBTOTAL - MSTUs</b>	<b>1.0541</b>	<b>1.1149</b>	<b>1.6445</b>	<b>1.6321</b>	<b>1.6308</b>	<b>1.6311</b>	<b>1.5993</b>	<b>1.5993</b>	<b>1.5993</b>	<b>1.7796</b>
<b>15 DEBT SERVICE FUNDS</b>										
16 BEACH I & S (COUNTYWIDE)	0.1284	0.0922	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17 PORT PROPERTY BOND	0.0377	0.0284	0.0240	0.0240	0.0216	0.0154	0.0144	0.0154	0.0154	0.0154
18 ENVIRONMENTAL LAND (CTYWIDE)	0.1864	0.1711	0.1380	0.1250	0.1154	0.0823	0.0776	0.0459	0.0459	0.0459
19 <b>SUBTOTAL - DEBT MAXIMUM MILLAGE</b>	<b>0.3525</b>	<b>0.2917</b>	<b>0.1620</b>	<b>0.1490</b>	<b>0.1370</b>	<b>0.0977</b>	<b>0.0920</b>	<b>0.0613</b>	<b>0.0613</b>	<b>0.0613</b>
20										
<b>21 SCHOOL DISTRICT</b>										
22 NON-VOTED CAPITAL IMPRV.	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	1.7500	1.5000	1.5000
23 REQUIRED LOCAL EFFORT	5.7440	5.8360	5.6890	5.4910	5.1870	5.0610	4.8140	5.2490	5.4780	5.6790
24 VOTED CAPITAL IMPRV.	0.3000	0.2900	0.2280	0.1820	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25 DISCRETIONARY	0.6880	0.6830	0.6660	0.6400	0.7350	0.6760	0.6760	0.6860	0.9980	0.9980
26 <b>TOTAL SCHOOL DISTRICT MILLAGE</b>	<b>8.7320</b>	<b>8.8090</b>	<b>8.5830</b>	<b>8.3130</b>	<b>7.9220</b>	<b>7.7370</b>	<b>7.4900</b>	<b>7.6850</b>	<b>7.9760</b>	<b>8.1770</b>
<b>27 OTHER TAXING AGENCIES</b>										
28 CHILDREN'S SERVICE COUNCIL	0.3915	0.3915	0.3915	0.3915	0.3915	0.3915	0.3858	0.3858	0.4872	0.4872
29 FIRE DISTRICT	2.6726	2.6726	2.7806	2.7806	2.7562	2.4562	2.2000	2.2000	2.2000	2.4839
30 FLA. INLAND NAV. DISTRICT	0.0385	0.0385	0.0385	0.0385	0.0385	0.0385	0.0345	0.0345	0.0345	0.0345
31 SO. FLA. WATER MGT.(OKEE BASIN)	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130	0.2797	0.2797	0.2797	0.2797
32 SO. FLA. WATER MGT.	0.2840	0.2840	0.2840	0.2840	0.2840	0.2840	0.2549	0.2549	0.2549	0.2549
33 EVERGLADES PROJECT	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0894	0.0894	0.0894	0.0894
34 <b>TOTAL OTHER TAX AUTHORITIES</b>	<b>3.7996</b>	<b>3.7996</b>	<b>3.9076</b>	<b>3.9076</b>	<b>3.8832</b>	<b>3.5832</b>	<b>3.2443</b>	<b>3.2443</b>	<b>3.3457</b>	<b>3.6296</b>
35 <b>TOTAL ALL TAX AUTHORITIES</b>	<b>21.8933</b>	<b>21.9703</b>	<b>22.2522</b>	<b>21.8200</b>	<b>21.1913</b>	<b>20.0202</b>	<b>18.8868</b>	<b>19.0511</b>	<b>19.4435</b>	<b>20.7842</b>
36										
37 CITY OF FORT PIERCE	7.3305	7.3305	7.8305	7.8305	6.9823	5.9823	5.4674	5.4674	5.4674	5.4674
38 CITY OF PORT ST. LUCIE	4.2733	4.6066	4.9399	4.6899	4.6899	4.4399	4.2172	4.2172	4.6866	5.4723
39 TOWN OF ST. LUCIE VILLAGE	0.9100	0.9000	1.0000	1.0000	1.0000	1.5000	1.2500	1.3400	1.6100	1.6700
40										
41 (NOTE: DOES NOT INCLUDE SPECIAL TAXING DISTRICT MSTU'S)										

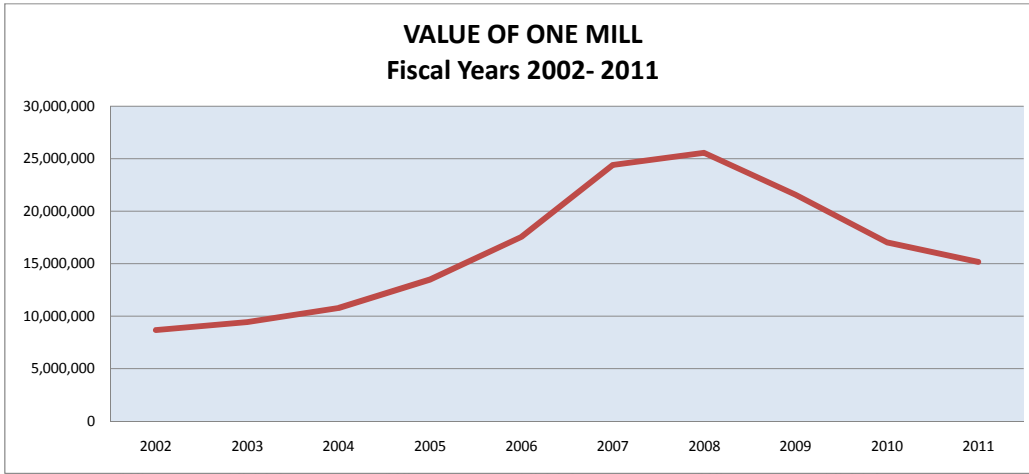
### Taxable Property Values



### Percentage Change in Countywide Property Values



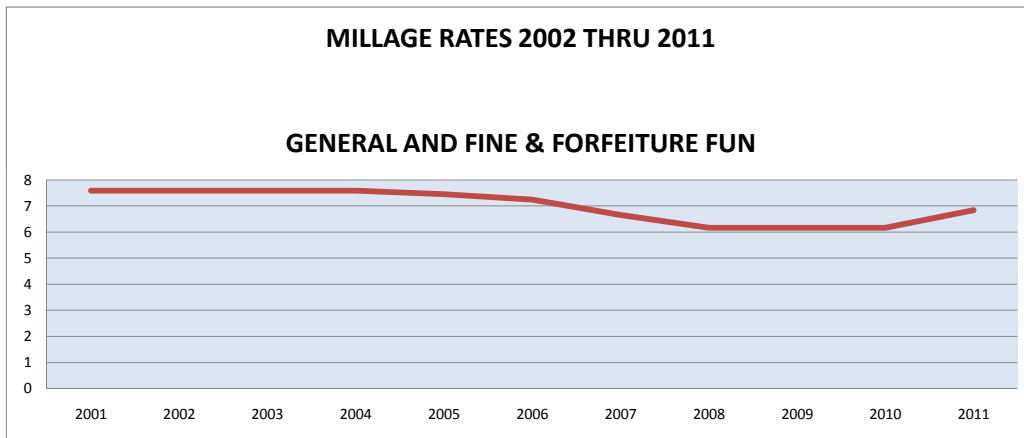
FISCAL YEAR	GENERAL FUND			GENERAL FUND			
	FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	
1981	2,300,802,183			1998	7,937,402,083	451,371,893	6.03%
1982	2,521,586,744	220,784,561	9.60%	1999	7,738,060,581	-199,341,502	-2.51%
1983	2,867,734,704	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%				
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.

Year	1 Mill*	Year	1 Mill	Year	1 Mill
1987	4,428,537	1997	7,486,030	2007	24,412,810
1988	4,722,683	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	6,405,138	2001	8,139,336	2011	15,165,939
1992	6,728,223	2002	8,667,692		
1993	6,883,588	2003	9,440,471		
1994	6,997,696	2004	10,777,175		
1995	7,103,725	2005	13,496,591		
1996	7,167,166	2006	17,531,857		

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



FISCAL YEAR	GENERAL	FINE & FORFEITURE	COMBINED
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

# 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 by May 1st of 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 1<sup>st</sup> (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 on May 1st of 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.

- ***Sheriff:*** The Sheriff is the chief law enforcement officer for the County. The Sheriff submits his budget to the County on May 1st of 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

	FY07-08 Budget	FY08-09 Budget	FY09-10 Budget	FY10-11 Reqt	FY10-11 Appd	Change	% Change
Clerk of the Circuit Court	2,027,444	1,908,698	1,894,407	1,818,117	1,704,966	(189,441)	-10.00%
Tax Collector	8,357,608	7,729,969	7,080,926	6,581,049	7,037,869	(43,057)	-0.61%
Property Appraiser	4,612,918	4,826,183	4,838,107	4,702,218	4,702,218	(135,889)	-2.81%
Supervisor of Elections	2,621,422	2,621,422	2,621,423	2,490,423	2,359,408	(262,015)	-10.00%
Sheriff	63,634,073	65,288,073	66,757,956	63,479,301	62,479,301	(4,278,655)	-6.41%
Add. Support - Clerk of the Circuit Court	215,264	150,000	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	237,034	264,947	235,000	160,000	160,000	(75,000)	-31.91%
Constitutional Officers Total	81,784,513	82,868,042	83,606,569	79,409,858	78,622,512	(4,984,057)	-5.96%

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

\*\*The Sheriff's fiscal year 2010-2011 budget excludes \$1.62 million in one-time additional funding for the School Resource Officer Program funded last year.

## **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 19<sup>th</sup> 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. The amount of \$53,231 placed into reserves for the State Attorney Information Technology Court Related Technology Position was removed in FY 2010/2011.
- **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. Budget shown is net of fund balance forward.
- **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**

	FY07-08 Budget	FY08-09 Budget	FY09-10 Budget	FY10-11 Reqt	FY10-11 Appd	Change	% Change
Court Administrator	932,279	689,409	750,344	570,826	570,826	(179,518)	-23.92%
State Attorney	1,034,951	858,759	858,759	804,811	772,884	(85,875)	-10.00%
Medical Examiner	446,966	499,703	519,682	550,059	494,179	(25,503)	-4.91%
Public Defender	397,050	344,851	316,277	311,347	321,347	5,070	1.60%
Guardian Ad Litem	222,750	193,200	166,850	157,319	157,319	(9,531)	-5.71%
Judicial Total	3,033,996	2,585,922	2,611,912	2,394,362	2,316,555	(295,357)	-11.31%

**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**

	FY07-08 Budget	FY08-09 Budget	FY09-10 Budget	FY10-11 Reqt	FY10-11 Appd	Change	% Change
ARC of St. Lucie County	72,838	65,554	65,554	65,554	65,554	0	0.00%
Council on Aging	195,976	148,964	149,235	149,235	149,235	0	0.00%
Health Department	1,071,980	964,782	964,782	868,295	868,295	(96,487)	-10.00%
Healthy Start	57,600	51,840	51,840	51,840	51,840	0	0.00%
211 Information Crisis Services	17,500	15,750	15,750	17,500	15,750	0	0.00%
New Horizons	748,452	673,606	673,606	673,606	673,606	0	0.00%
Executive Roundtable	48,000	43,200	43,200	43,200	43,200	0	0.00%
Treasure Coast Homeless Services	25,000	22,500	22,500	22,500	22,500	0	0.00%
In The Image of Christ, Inc.	0	0	0	20,000	20,000	20,000	N/A
Special Olympics *	0	0	0	0	32,178	32,178	N/A
Community Agencies Total	2,237,346	1,986,196	1,986,467	1,911,730	1,942,158	(44,309)	-2.23%

\*Special Olympics position was a County funded Position prior to FY2011.



## 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.

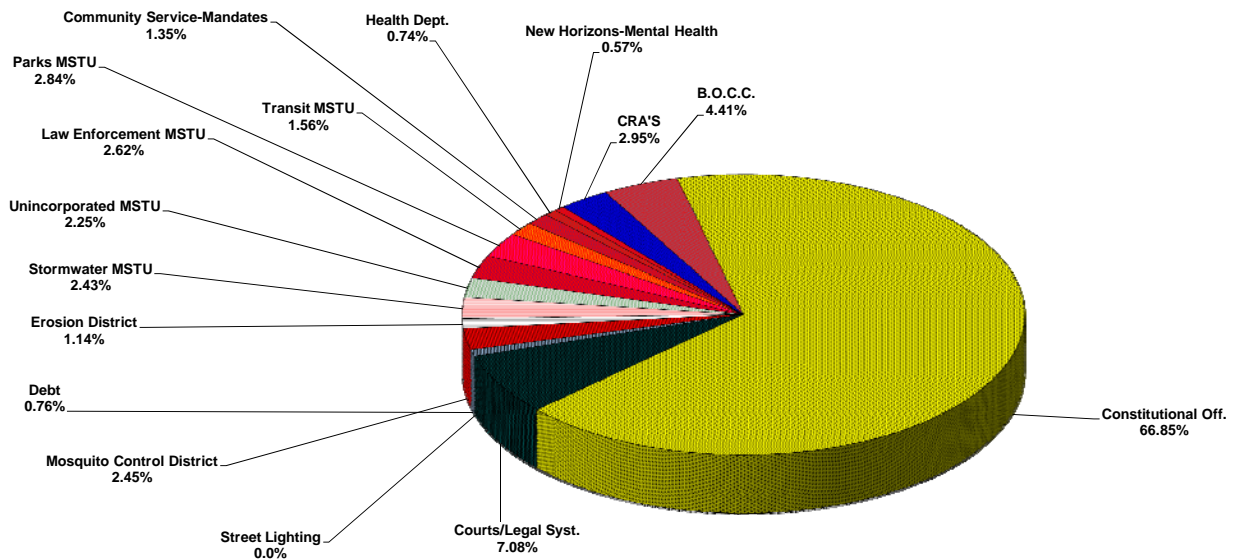
### OTHER AGENCIES

	FY07-08 Budget	FY08-09 Budget	FY09-10 Budget	FY10-11 Reqt	FY10-11 Appd	Change	% Change
Economic Development Council	100,000	250,000	250,000	250,000	225,000	(25,000)	-10.00%
Transportation Planning Organization	9,935	56,868	45,219	38,090	0	(45,219)	-100.00%
Soil and Water	69,411	71,570	70,890	69,070	68,790	(2,100)	-2.96%
Other Agencies Total	179,346	378,438	366,109	357,160	293,790	(72,319)	-19.75%

**DISTRIBUTION OF AD VALOREM TAX REVENUES  
FISCAL YEAR 2010 - 2011**

1	TOTAL AD VALOREM TAX REVENUE *		117,551,747
2	ALLOCATIONS/FEEES TO CONSTITUTIONAL OFFICERS		\$78,622,512
3	COURTS AND LEGAL SYSTEM		8,332,630
4	CRA'S		
	CITY OF PORT ST. LUCIE	1,015,000	
	CITY OF FORT PIERCE	2,450,000	
	TOTAL CRA'S		3,465,000
5	COMMUNITY SERVICES-MANDATES		
	HEALTH CARE RESP. ACT	70,000	
	MEDICAID HOSPITAL	1,050,000	
	MEDICAID NURSING HOMES	450,000	
	PAUPER BURIALS	21,230	
	TOTAL CS-MANDATE		1,591,230
6	HEALTH DEPARTMENT		868,295
7	NEW HORIZONS-MENTAL HEALTH		673,606
8	STREET LIGHTING DISTRICTS		0
9	VOTED DEBT SERVICE		895,059
10	MOSQUITO DISTRICT		2,880,553
11	EROSION DISTRICT		1,334,606
12	STORMWATER MSTU		2,854,464
13	UNINCORPORATED SERVICES MSTU		2,642,687
14	LAW ENFORCEMENT MSTU		3,078,912
15	PARKS MSTU		3,337,234
16	TRANSPORTATION MSTU		1,830,934
17	SUB-TOTAL		\$112,407,722
18	NET AVAILABLE FOR BOARD ALLOCATIONS		\$5,144,025
* Total anticipated Ad Valorem revenue less statutorily mandated 5%.			

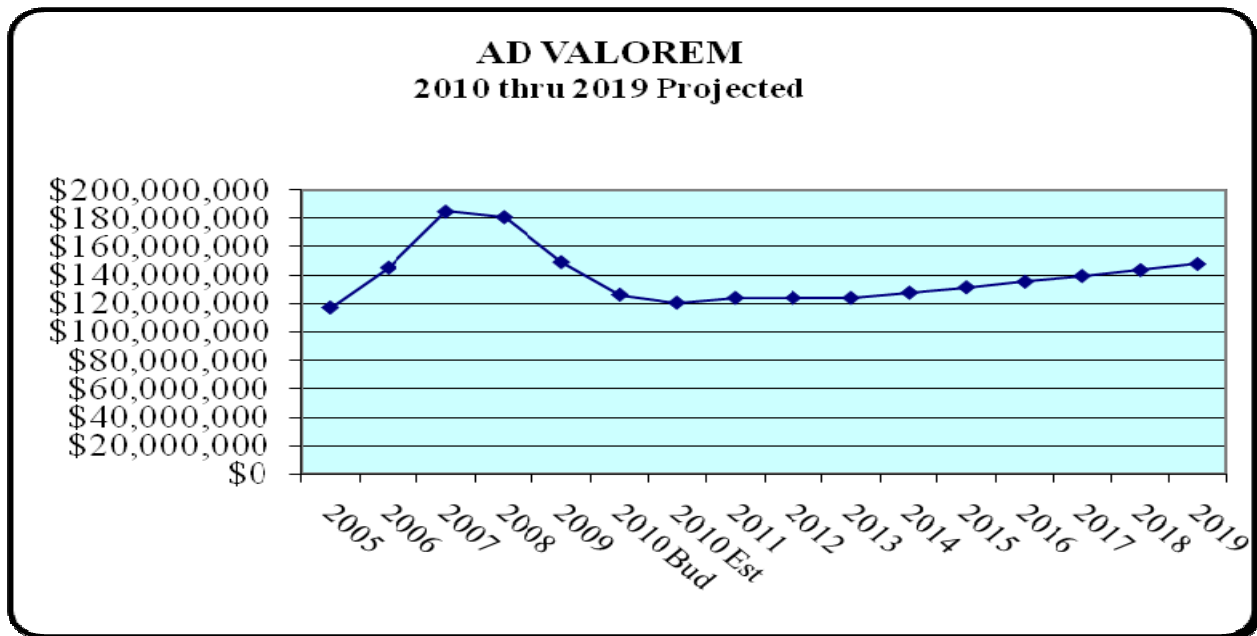
**Distribution of Ad Valorem Revenue**



# 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.

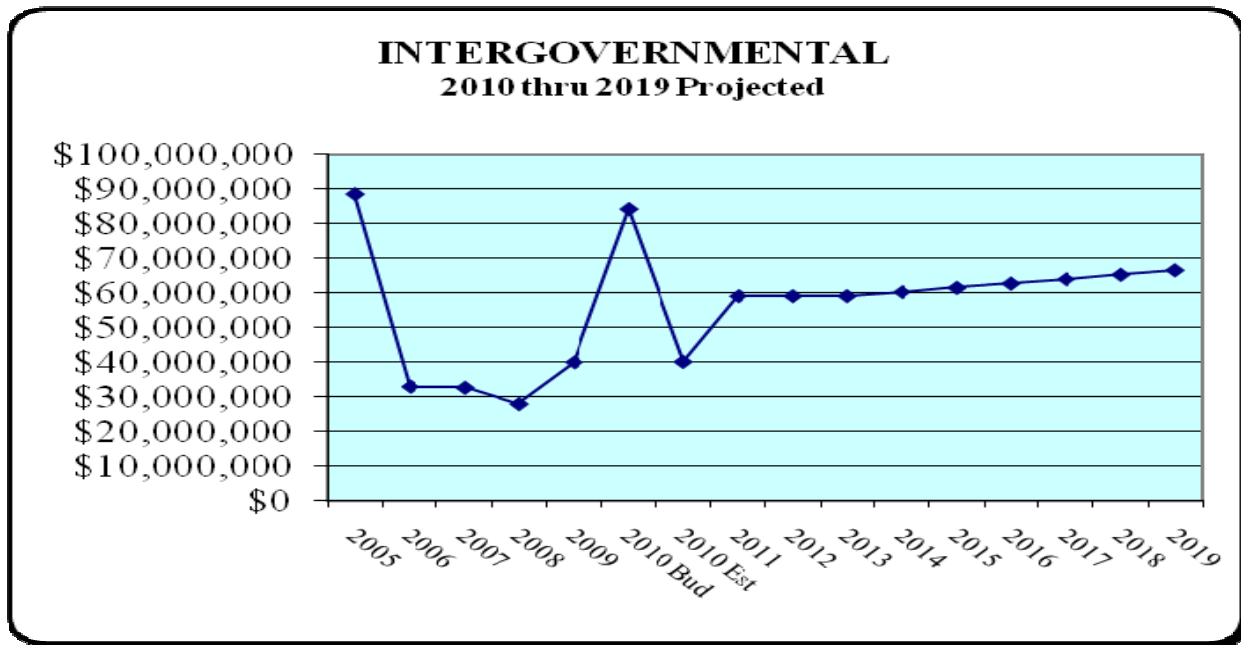
The State of Florida recently imposed legislation regarding property tax reform. This new legislation combined with falling property values, have lead to a reduction in ad valorem revenue for fiscal year 2009, fiscal year 2010 and fiscal year 2011.

**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.



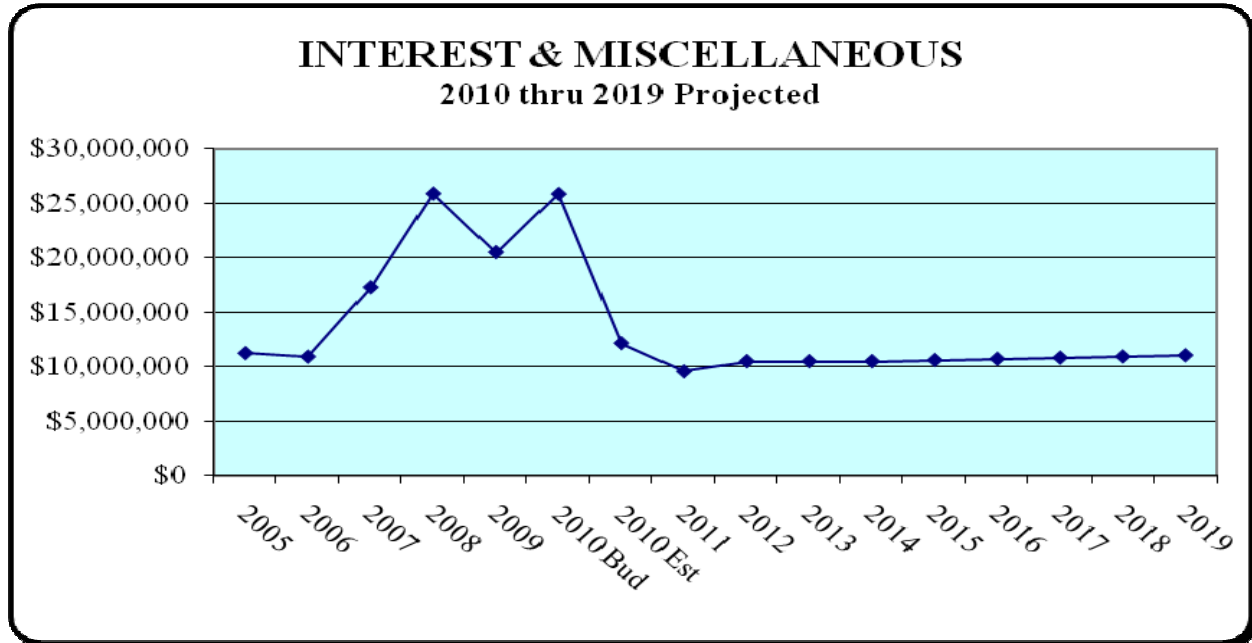
**Fund/Account Number:** Various Funds/33XXXX

**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. This success prompted the Board to approve another Grant Writer position beginning in fiscal year 2002. In fiscal year 2007, the Grants/Disaster Recover department was created. In fiscal year 2009, a third Grant Writer position was created. In fiscal year 2011, this department is becoming part of the Office of Management & Budget.

**Assumptions & Projections:** Fiscal year 2005 reflects approximately \$70 million in federal and state reimbursements that the County received related to damages from Hurricane Frances & Jeanne. Staff expects revenues to remain flat for the next two years 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:

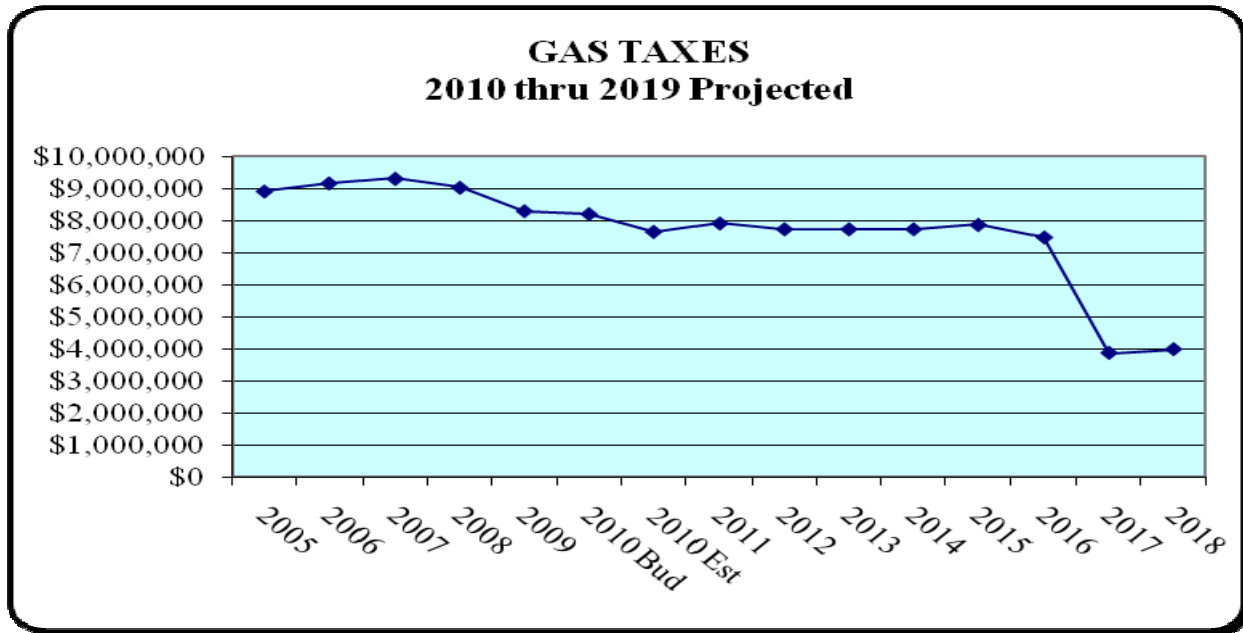
- 1) Interest rates will remain relatively level for the foreseeable future.
- 2) Departments, particularly Public Works, Central Services and Parks & Recreation, will begin spending more of the funds allocated to them for capital improvement projects.
- 3) This increased spending will reduce the amount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

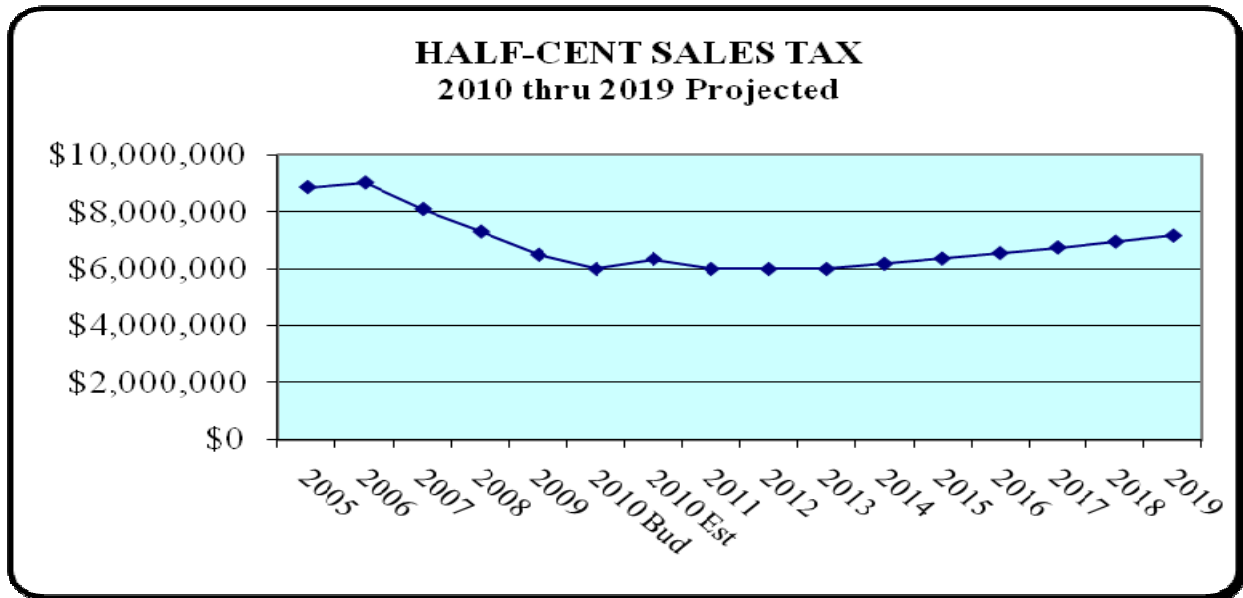
**Discussion & Concerns:** The Local Option 1-6 Cent Gas Tax was initially levied on September 1, 1985 imposing four of the possible six cents. Effective September 1, 1987, the additional two cents were imposed. Facing a shortage of revenue to fund needed infrastructure improvements, the St. Lucie County 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

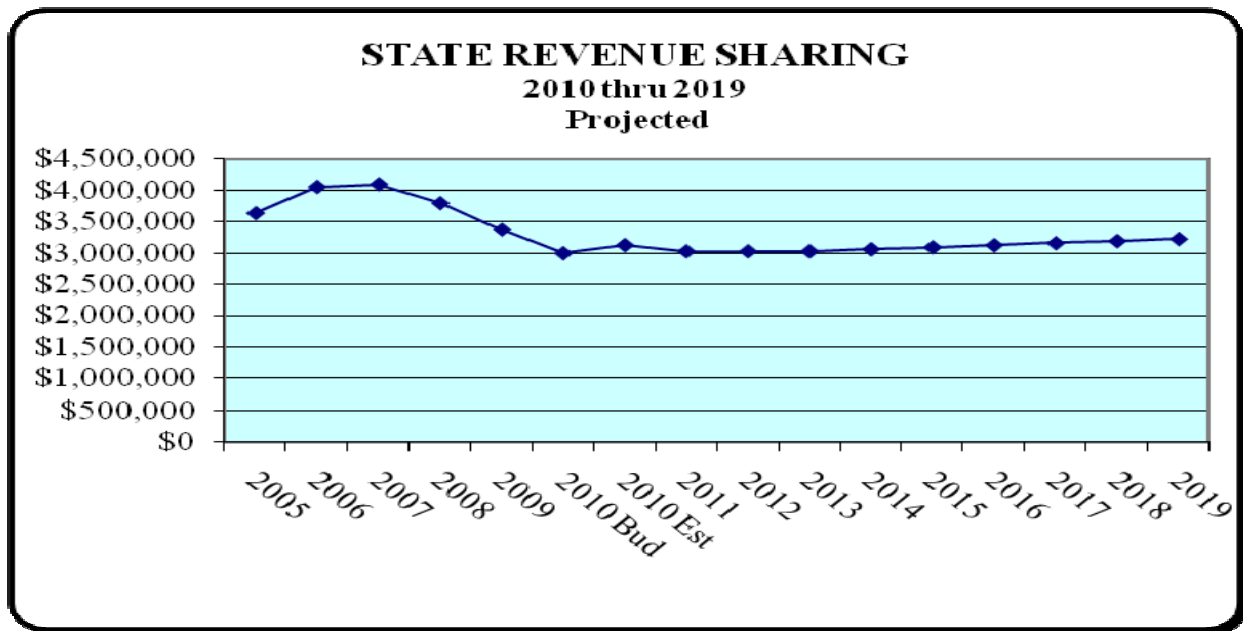
**Discussion & Concerns:** Beginning in fiscal year 2005, Article V, Revision 7 reduced this source of revenue. The legislature diverted a portion of the Half Cent Sales Tax to help fund the courts. After the initial reduction, the normal growth in this revenue will resume and be passed on to the counties. 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.

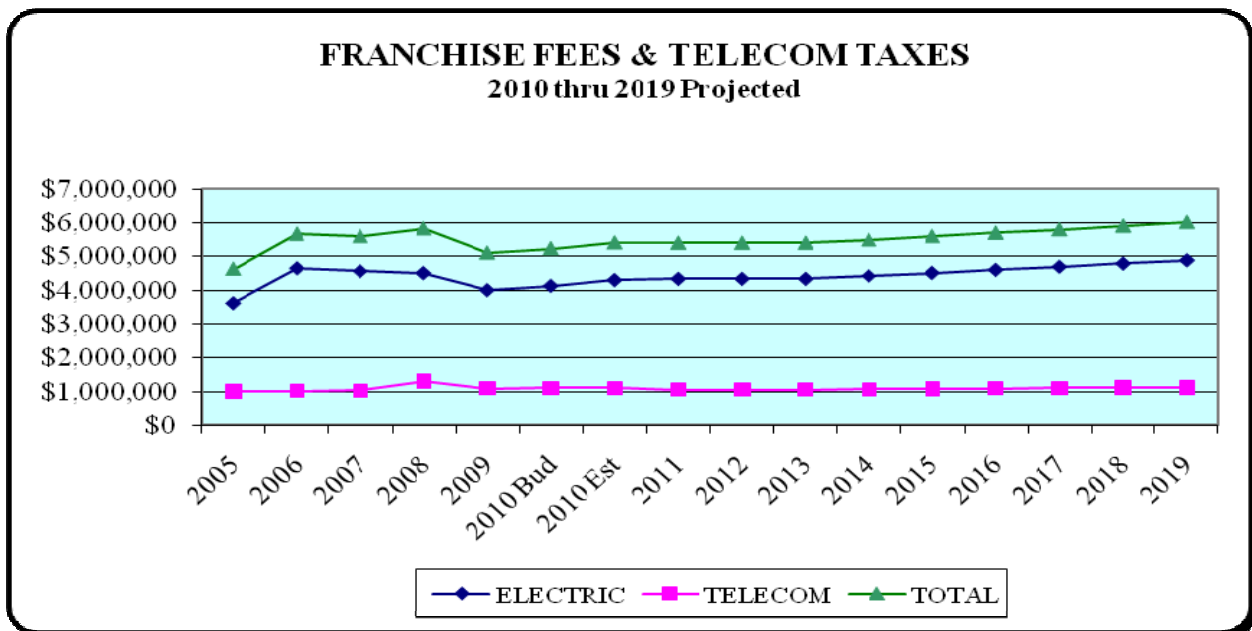
**Fund/Account Number:** 001, 217/335120

**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 and the Fort Pierce Utilities Authority 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.



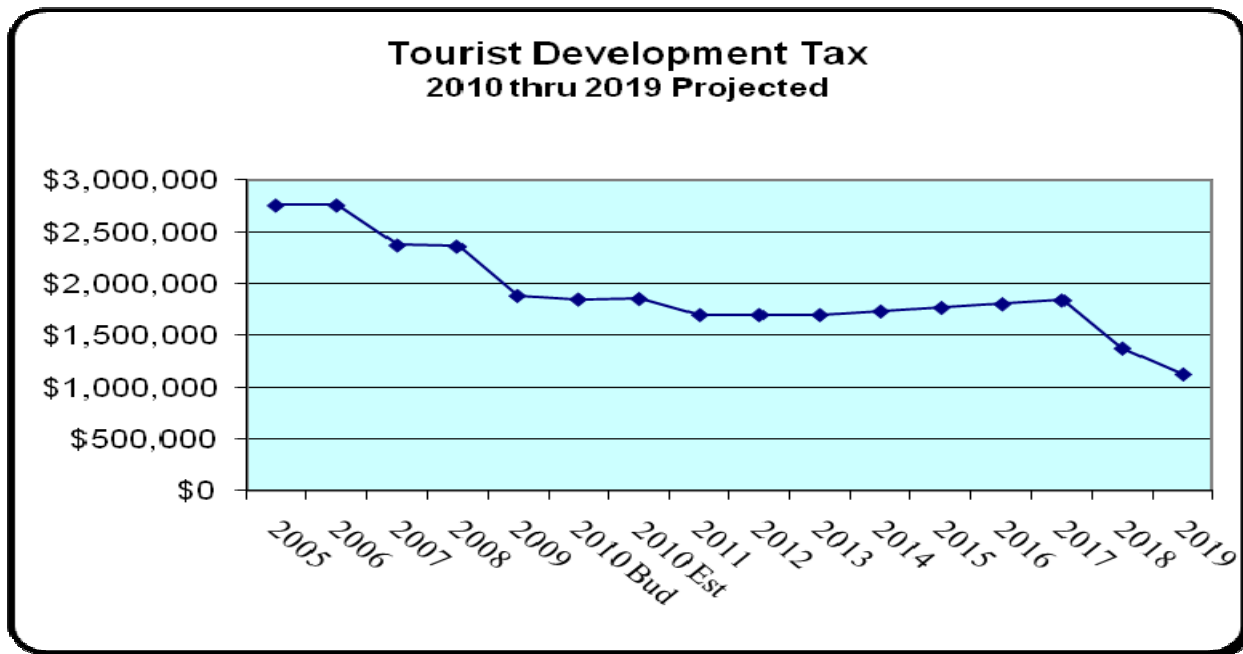
**Fund/Account Number:** Various Funds / 315000, 313150, & 313100

**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. 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.



**Legal Authority:** Florida Statutes, Section 125.0104

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

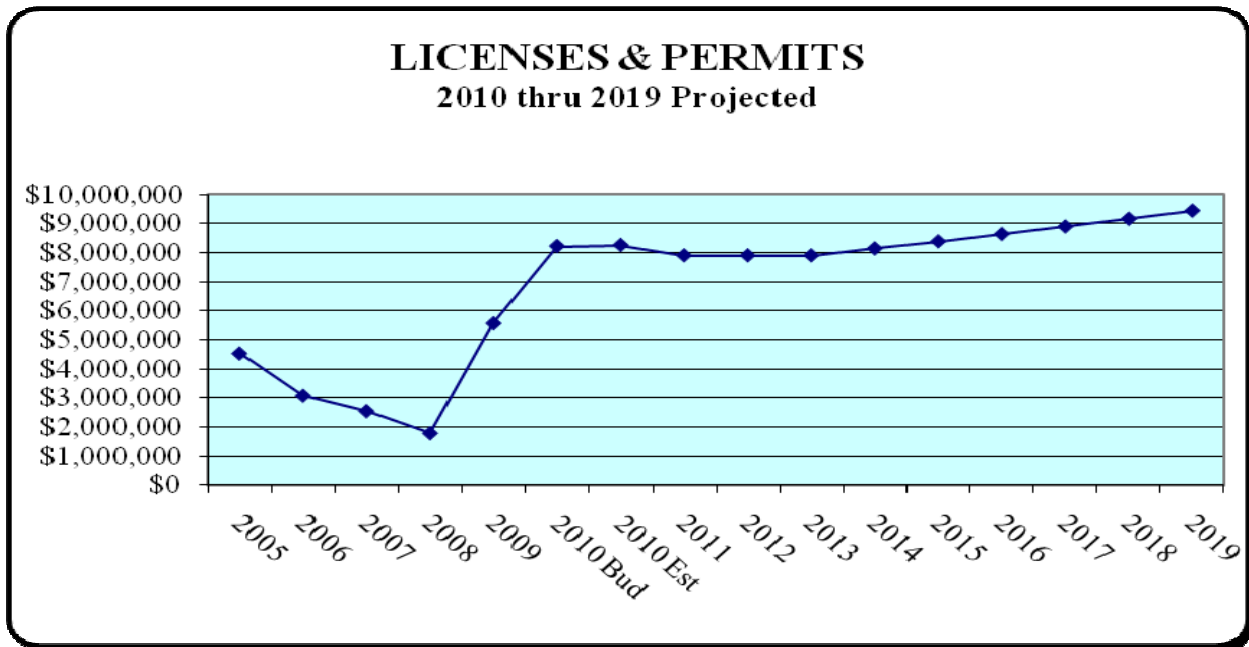
**Discussion & Concerns:** Generally, collections of the Tourist Development Tax have shown a positive trend. Considering the fact that St. Lucie County has added new attractions such as the St. Lucie Marine Center, which houses Smithsonian Marine Ecosystem Exhibit, new fairgrounds with an equestrian 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 January 31, 2018, 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.



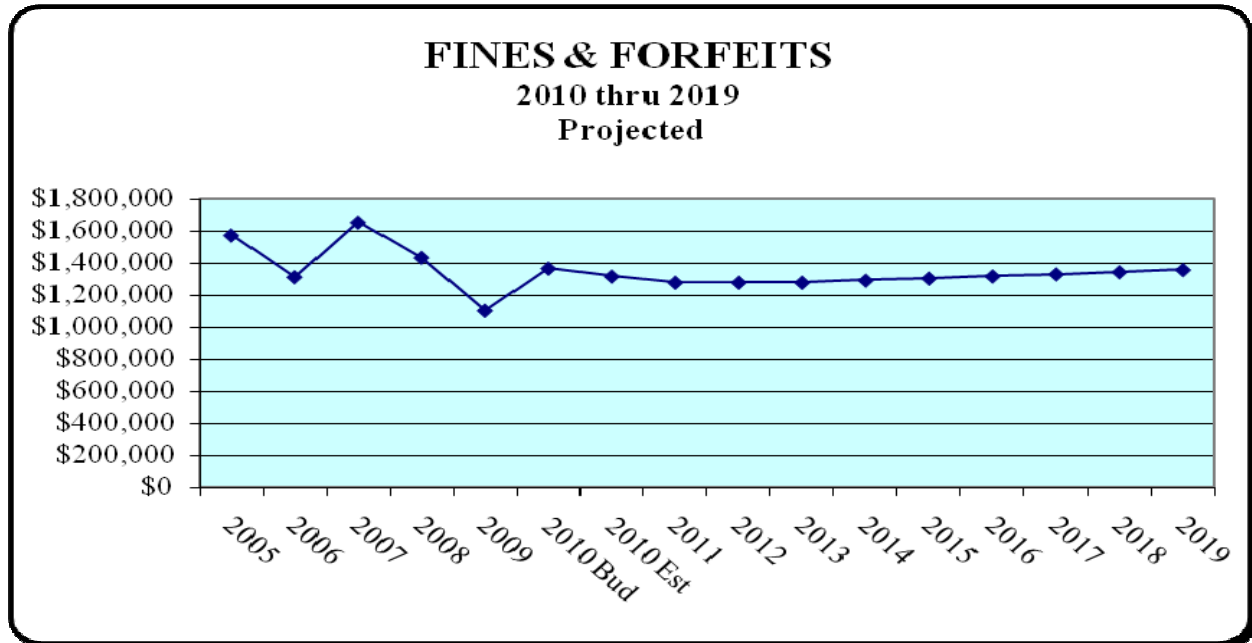
**Fund/Account Number:** Various Funds/32XXXX

**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 06 through 09 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.



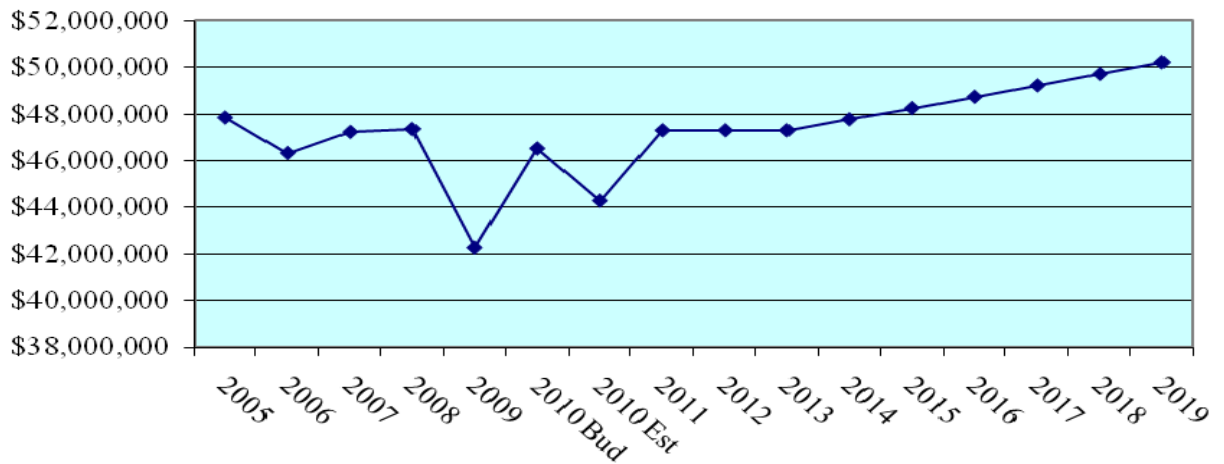
**Fund/Account Number:** Various Funds/35XXXX

**Assumptions & Projections:** Article V, revision 7 diverted fine and forfeiture revenue to the State. This resulted in a large decline in FY 2005. In subsequent years, the County expects this revenue source to remain stable.

## **CHARGES FOR SERVICE**

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

**CHARGES FOR SERVICE  
2010 thru 2019 Projected**



**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 08	FY 09	FY 10	FY 11 Reqt.	FY 11 Budget	Inc / (Dec)	% Change
<b>Department: BOCC</b>							
BOCC - Dist. 1	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 2	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 3	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 4	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 5	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Department: County Administration</b>							
County Administration	8.00	7.00	7.00	5.00	5.00	-2.00	-28.6%
Media Relations	5.00	4.00	5.00	5.00	5.00	0.00	0.0%
Research & Education Park	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
<b>Total</b>	<b>15.00</b>	<b>13.00</b>	<b>14.00</b>	<b>12.00</b>	<b>12.00</b>	<b>-2.00</b>	<b>-14.3%</b>
<b>Department: County Attorney</b>							
County Attorney	11.00	11.00	10.00	10.00	9.00	-1.00	-10.0%
Criminal Justice	11.00	13.00	13.00	13.00	13.00	0.00	0.0%
<b>Total</b>	<b>22.00</b>	<b>24.00</b>	<b>23.00</b>	<b>23.00</b>	<b>22.00</b>	<b>-1.00</b>	<b>-4.3%</b>
<b>Department: Environmental Resources</b>							
Cooperative Extension	22.50	16.00	7.50	8.00	8.00	0.50	6.7%
Environmental Education	5.00	3.00	3.00	3.00	3.00	0.00	0.0%
Environmental Regulations	7.00	6.00	7.00	5.00	5.00	-2.00	-28.6%
Environmental Resources Admin	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
Land Management	8.00	6.00	6.00	5.00	5.00	-1.00	-16.7%
<b>Total</b>	<b>44.50</b>	<b>33.00</b>	<b>25.50</b>	<b>23.00</b>	<b>23.00</b>	<b>-2.50</b>	<b>-9.8%</b>
<b>Department: Housing &amp; Community Services</b>							
Community Services	8.20	3.20	8.20	8.20	8.20	0.00	0.0%
Housing	7.00	7.00	7.00	7.00	7.00	0.00	0.0%
Library	77.52	56.02	55.46	51.96	43.00	-12.46	-22.5%
Veteran Services	8.15	8.15	8.16	8.16	8.16	0.00	0.0%
<b>Total</b>	<b>100.87</b>	<b>74.37</b>	<b>78.82</b>	<b>75.32</b>	<b>66.36</b>	<b>-12.46</b>	<b>-15.8%</b>
<b>Department: Human Resources &amp; Support Services</b>							
Human Resources Administration	7.88	6.25	6.25	5.25	5.00	-1.25	-20.0%
Risk Management	3.00	3.00	3.00	3.00	3.00	0.00	0.0%
<b>Total</b>	<b>10.88</b>	<b>9.25</b>	<b>9.25</b>	<b>8.25</b>	<b>8.00</b>	<b>-1.25</b>	<b>-13.5%</b>
<b>Department: Mosquito Control &amp; Coastal Management Svcs</b>							
Coastal Management Services	0.00	0.00	0.00	2.00	2.00	2.00	n/a

## St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 08	FY 09	FY 10	FY 11 Req.	FY 11 Budget	Inc / (Dec)	% Change
Coastal Mgmt - Erosion District	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
Mosquito Control	32.16	26.18	25.86	24.38	23.88	-1.98	-7.7%
<b>Total</b>	<b>34.16</b>	<b>28.18</b>	<b>27.86</b>	<b>28.38</b>	<b>27.88</b>	<b>0.02</b>	<b>0.1%</b>
<b>Department: Office of Management &amp; Budget</b>							
Grant Resources/Disaster Recovery	4.50	5.50	5.00	4.00	4.00	-1.00	-20.0%
Management & Budget	9.00	8.00	7.00	7.00	7.00	0.00	0.0%
Purchasing	5.50	4.00	4.00	4.00	4.00	0.00	0.0%
<b>Total</b>	<b>19.00</b>	<b>17.50</b>	<b>16.00</b>	<b>15.00</b>	<b>15.00</b>	<b>-1.00</b>	<b>-6.3%</b>
<b>Department: Parks &amp; Recreation Services</b>							
Arts in Public Places	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Central Services - Admin Bldgs Maint	6.00	4.00	4.00	4.00	4.00	0.00	0.0%
Central Services - Admin Custodial	15.88	12.75	12.75	12.75	12.25	-0.50	-3.9%
Central Services - Administration	10.00	10.00	11.00	10.00	10.00	-1.00	-9.1%
Central Services - Air Cond Maint	11.00	7.00	7.00	8.00	8.00	1.00	14.3%
Central Services - Construction & Reno	13.00	11.00	11.00	10.00	10.00	-1.00	-9.1%
Central Services - Courthouse Facilities	14.00	14.00	14.00	12.74	11.30	-2.70	-19.3%
Central Services - Jail Maintenance	10.00	7.00	7.00	6.00	6.00	-1.00	-14.3%
Central Services - Service Garage	3.00	2.00	2.00	2.00	1.00	-1.00	-50.0%
Fairwinds Golf Course	25.00	23.00	20.80	18.90	16.60	-4.20	-20.2%
Parks and Recreation Administration	8.00	7.00	6.00	5.00	2.00	-4.00	-66.7%
Parks North Division	101.64	89.17	83.67	78.45	51.45	-32.22	-38.5%
Parks South Division	60.11	45.06	39.73	31.05	40.67	0.94	2.4%
<b>Total</b>	<b>277.63</b>	<b>231.98</b>	<b>218.95</b>	<b>198.89</b>	<b>173.27</b>	<b>-45.68</b>	<b>-20.9%</b>
<b>Department: Planning &amp; Development Services</b>							
Building and Code Regulation	43.00	31.00	22.00	22.00	22.00	0.00	0.0%
Bus. & Concur. - Econ. Development	5.00	2.00	2.00	1.00	2.00	0.00	0.0%
Bus. & Concur. - Tourism	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
Planning	12.00	13.00	9.00	9.00	13.00	4.00	44.4%
Planning & Development Serv. Admin.	15.00	10.00	8.00	8.00	4.00	-4.00	-50.0%
SLC International Airport	8.50	8.50	8.50	7.50	7.50	-1.00	-11.8%
<b>Total</b>	<b>84.50</b>	<b>65.50</b>	<b>50.50</b>	<b>48.50</b>	<b>49.50</b>	<b>-1.00</b>	<b>-2.0%</b>
<b>Department: Public Safety &amp; Communications</b>							
800 MHz	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Animal Control	4.50	4.50	4.50	4.50	4.50	0.00	0.0%
Central Communications	69.00	68.50	68.50	67.50	67.50	-1.00	-1.5%

## St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 08	FY 09	FY 10	FY 11 Reqt.	FY 11 Budget	Inc / (Dec)	% Change
Emergency Management	3.25	3.00	3.00	2.00	3.00	0.00	0.0%
Information Technology	56.50	42.50	39.50	35.50	34.00	-5.50	-13.9%
Marine Safety	14.00	10.00	10.00	8.00	8.00	-2.00	-20.0%
RAD Plan	2.25	2.00	2.00	2.00	2.00	0.00	0.0%
<b>Total</b>	<b>149.50</b>	<b>130.50</b>	<b>127.50</b>	<b>119.50</b>	<b>119.00</b>	<b>-8.50</b>	<b>-6.7%</b>
<b>Department: Public Works</b>							
Engineering	26.00	19.26	21.25	20.00	20.00	-1.25	-5.9%
Port	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Public Works Administration	5.00	4.00	4.00	3.00	3.00	-1.00	-25.0%
Road & Bridge/Drainage	29.00	18.00	18.00	12.00	12.00	-6.00	-33.3%
Road & Bridge/Maintenance	43.00	34.00	34.00	33.00	33.00	-1.00	-2.9%
Road & Bridge/Traffic	11.00	7.00	7.00	7.00	7.00	0.00	0.0%
Solid Waste & Recycling	48.00	40.00	38.00	38.00	38.00	0.00	0.0%
Water & Sewer District	10.00	9.00	9.00	9.00	9.00	0.00	0.0%
Water Quality	3.00	1.00	1.00	8.00	8.00	7.00	700.0%
<b>Total</b>	<b>175.00</b>	<b>132.26</b>	<b>132.25</b>	<b>130.00</b>	<b>130.00</b>	<b>-2.25</b>	<b>-1.7%</b>
<b>Grand Total</b>	<b>943.04</b>	<b>769.54</b>	<b>733.63</b>	<b>691.84</b>	<b>656.01</b>	<b>-77.62</b>	<b>-10.6%</b>



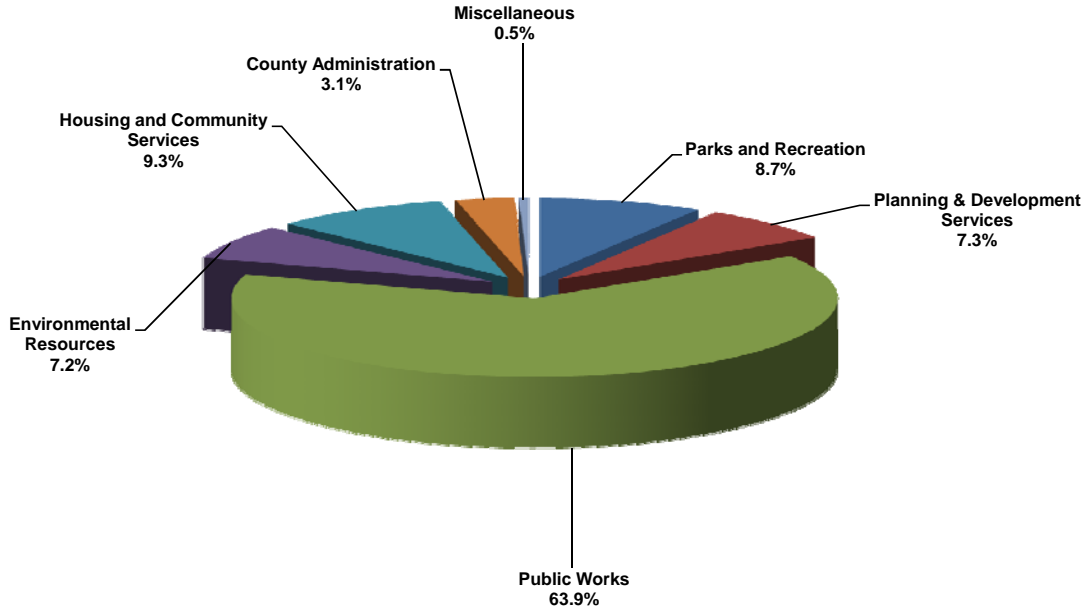
The following table provides a breakdown of capital expenditures from which the previous charts were based.

## FIVE-YEAR CAPITAL IMPROVEMENT PLAN SUMMARY

DEPARTMENT / DIVISION	FY11	FY12	FY13	FY14	FY15	FIVE-YEAR TOTAL
<b>Parks and Recreation</b>	9,728,239	-	-	-	-	9,728,239
<b>Planning &amp; Development Services</b>	8,225,809	2,201,646	3,296,896	2,207,896	1,657,896	17,590,143
<b>Public Works</b>	71,541,415	1,902,866	4,512,866	41,280,866	38,748,866	157,986,879
<b>Environmental Resources</b>	8,021,108	75,000	75,000	75,000	75,000	8,321,108
<b>Housing and Community Services</b>	10,448,394	39,189	39,189	39,189	39,189	10,605,150
<b>County Administration</b>	3,503,332	-	-	-	-	3,503,332
<b>Miscellaneous</b>	537,746	25,000	25,000	25,000	25,000	637,746
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$ 112,006,043</b>	<b>\$ 4,243,701</b>	<b>\$ 7,948,951</b>	<b>\$ 43,627,951</b>	<b>\$ 40,545,951</b>	<b>\$ 208,372,597</b>

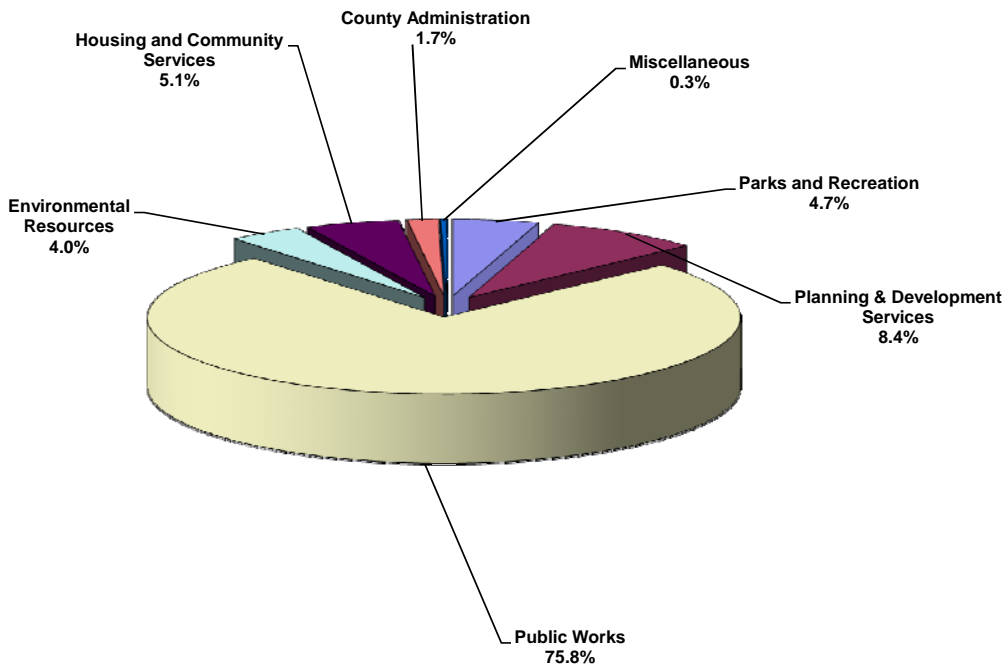
The chart below shows the composition of the St. Lucie County Capital Plan by department/division for Fiscal Year 2010-2011.

### Distribution of Capital Expenditures Fiscal Year 2010-2011



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
2011	6,923,268	6,124,728	13,047,996
2012-2016	39,783,999	25,931,095	65,715,094
2016-2021	29,158,820	17,858,628	47,017,448
2021-2026	32,900,000	10,169,013	43,069,013
2026-2031	17,515,000	3,955,126	21,470,126
2031-2033	7,030,000	489,256	7,519,256
	<b>\$133,311,087</b>	<b>\$64,527,844</b>	<b>\$197,838,931</b>

Year Ending Sept 30,	Notes (Governmental and Enterprise)		
	Principal	Interest	Total P&I
2011	3,081,359	1,131,411	4,212,770
2012-2016	14,868,514	3,954,118	18,822,632
2016-2021	10,289,333	1,404,834	11,694,167
2021-2026	2,659,509	123,306	2,782,815
2026-2031	0	0	0
2031-2033	0	0	0
	<b>\$30,898,715</b>	<b>\$6,613,670</b>	<b>\$37,512,385</b>

Year Ending Sept 30,	Other Long-Term Obligations		
	Principal	Interest	Total P&I
2011	26,062	43,720	69,782
2012-2016	159,609	189,300	348,909
2016-2021	217,146	126,038	343,184
2021-2026	218,983	57,805	276,789
2026-2031	54,168	3,195	57,363
2031-2033	0	0	0
	<b>\$675,968</b>	<b>\$420,058</b>	<b>\$1,096,026</b>

## 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
2011	1,236,381	750,782	1,987,163
2012-2016	6,668,544	3,412,297	10,080,841
2016-2021	6,999,582	2,729,349	9,728,932
2021-2026	6,150,944	2,014,237	8,165,180
2026-2031	1,253,257	708,074	1,961,331
2031-2033	0	0	0
	<b>\$22,308,708</b>	<b>\$9,614,738</b>	<b>\$31,923,447</b>

Year Ending Sept 30,	Capital Leases		
	Principal	Interest	Total P&I
2011	300,784	14,822	315,607
2012-2016	332,999	12,591	345,591
2016-2021	0	0	0
2021-2026	0	0	0
2026-2031	0	0	0
2031-2033	0	0	0
	<b>\$633,784</b>	<b>\$27,414</b>	<b>\$661,197</b>

Year Ending Sept 30,	Total Combined Debt		
	Principal	Interest	Total P&I
2011	11,567,854	8,065,463	19,633,317
2012-2016	61,813,665	33,499,401	95,313,066
2016-2021	46,664,882	22,118,849	68,783,730
2021-2026	41,929,436	12,364,361	54,293,797
2026-2031	18,822,425	4,666,395	23,488,820
2031-2033	7,030,000	489,256	7,519,256
<b>Total Debt</b>	<b>\$187,828,262</b>	<b>\$81,203,724</b>	<b>\$269,031,986</b>

<b>Total Short-Term Debt</b>	11,567,854	8,065,463	<b>\$19,633,317</b>
<b>Total Long-Term Debt</b>	176,260,408	73,138,261	<b>\$249,398,669</b>
<b>Total Combined Debt</b>	<b>187,828,262</b>	<b>81,203,724</b>	<b>\$269,031,986</b>