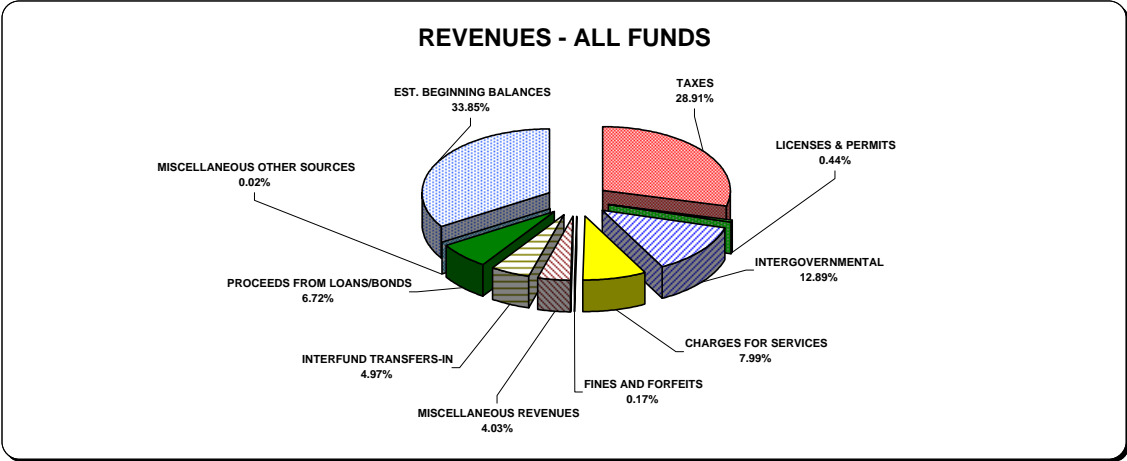
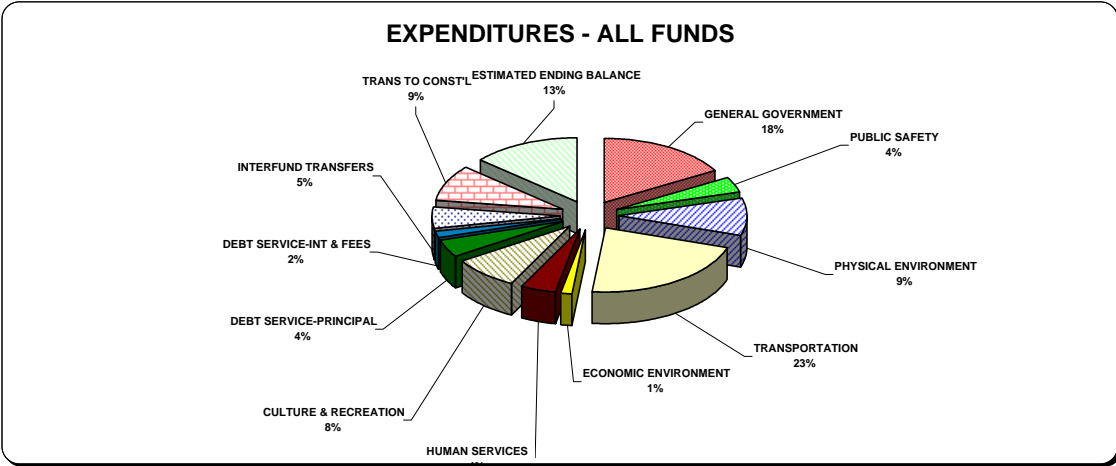


**EXPENDITURES AND REVENUES - ALL FUNDS**



**REVENUES:**

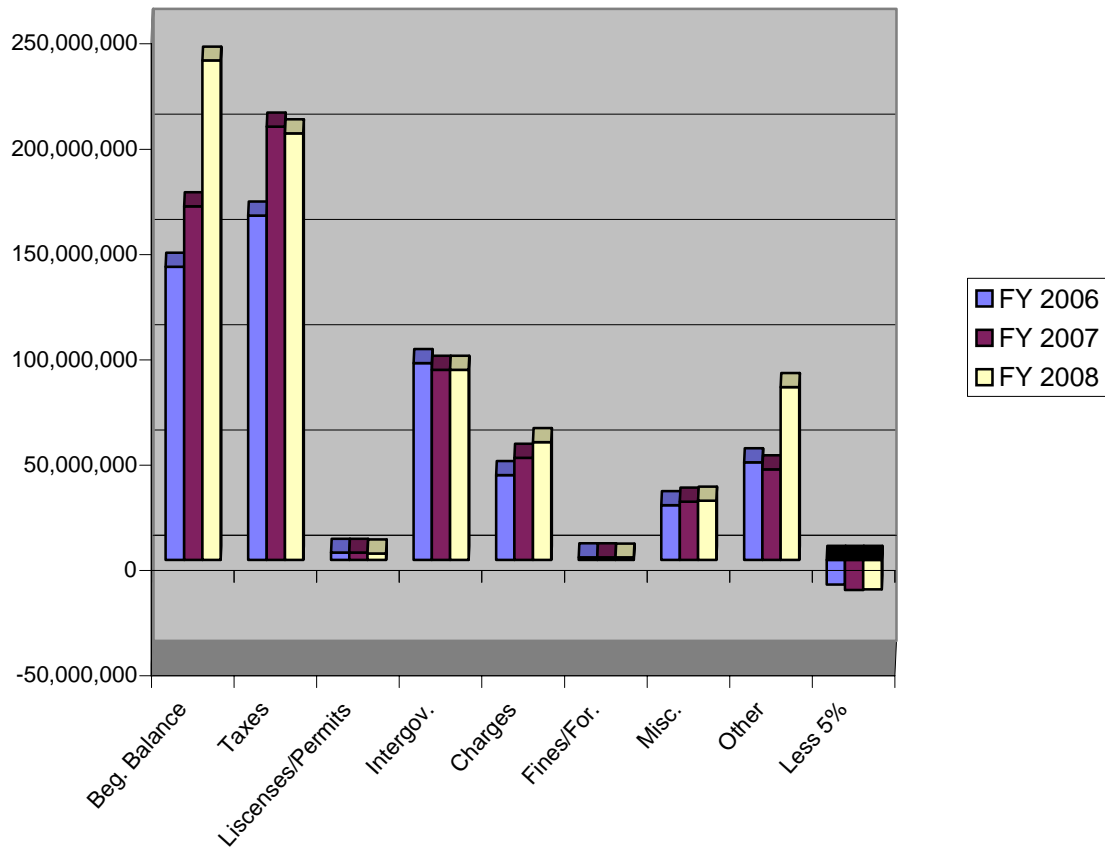
TAXES	202,532,624
LICENSES & PERMITS	3,071,500
INTERGOVERNMENTAL	90,295,688
CHARGES FOR SERVICES	55,989,814
FINES AND FORFEITS	1,203,083
MISCELLANEOUS REVENUES	28,209,131
INTERFUND TRANSFERS-IN	34,816,243
PROCEEDS FROM LOANS/BONDS	47,101,623
MISCELLANEOUS OTHER SOURCES	155,426
EST. BEGINNING BALANCES	237,078,988
LESS 5%	<u>-13,888,777</u>
<b>TOTAL</b>	<b><u>686,565,343</u></b>



**EXPENDITURES:**

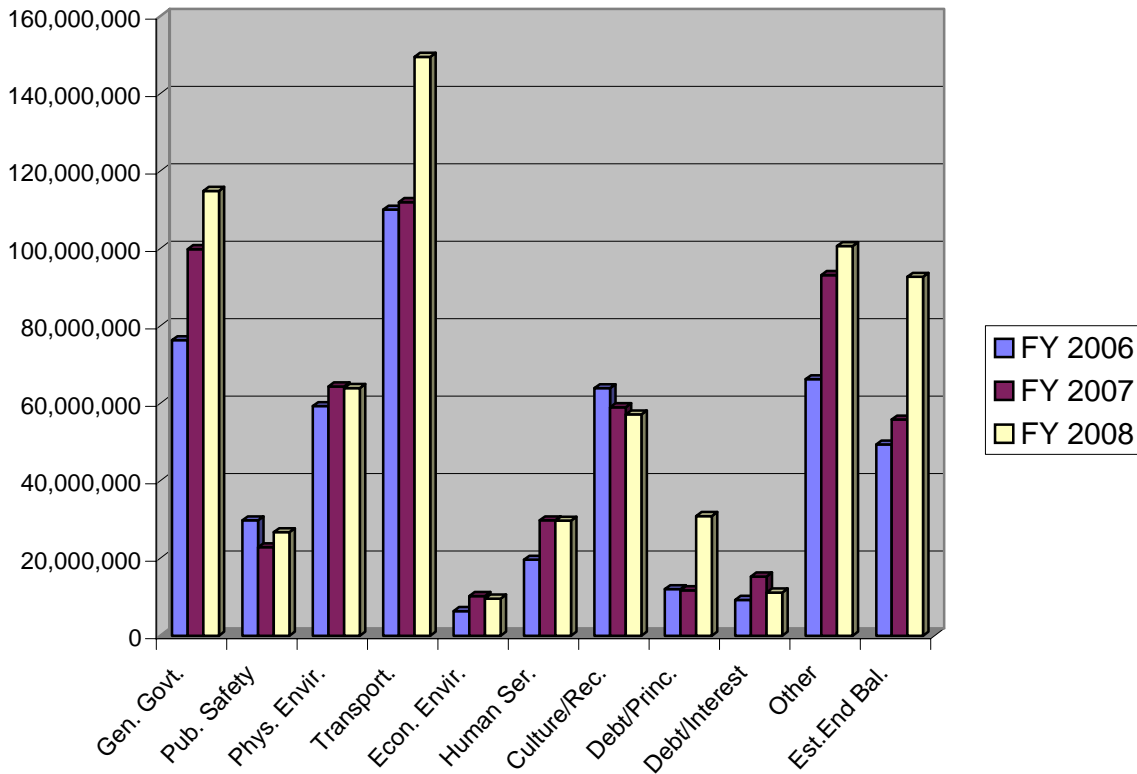
GENERAL GOVERNMENT	114,854,782
PUBLIC SAFETY	26,710,073
PHYSICAL ENVIRONMENT	63,949,964
TRANSPORTATION	149,433,868
ECONOMIC ENVIRONMENT	9,585,018
HUMAN SERVICES	29,685,558
CULTURE & RECREATION	57,107,809
DEBT SERVICE-PRINCIPAL	30,889,070
DEBT SERVICE-INT & FEES	11,120,898
INTERFUND TRANSFERS	36,670,088
TRANS TO CONST'L	63,913,674
ESTIMATED ENDING BALANCE	<u>92,644,541</u>
<b>TOTAL</b>	<b><u>686,565,343</u></b>

## Revenue Summary FY 2006-2008



ESTIMATED REVENUES:	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget
<b>EST. BEGINNING BALANCES</b>	139,149,640	167,894,355	237,078,988
TAXES	163,474,307	205,693,004	202,532,624
LICENSES & PERMITS	3,483,500	3,480,000	3,071,500
INTERGOVERNMENTAL REVENUES	93,444,691	90,261,490	90,295,688
CHARGES FOR SERVICES	40,316,781	48,557,590	55,989,814
FINES AND FORFEITS	1,341,367	1,296,140	1,203,083
MISCELLANEOUS REVENUES	26,103,089	27,671,043	28,209,131
OTHER FINANCING SOURCES	46,356,375	42,994,148	82,073,292
LESS 5%	-11,671,131	-14,157,262	-13,888,777
<b>TOTAL EST. REVENUE SOURCES</b>	<b>501,998,619</b>	<b>573,690,508</b>	<b>686,565,343</b>

## Expenditure Summary FY 2006-2008



ESTIMATED EXPENDITURES:	<b>FY 2006 Adopted Budget</b>	<b>FY 2007 Adopted Budget</b>	<b>FY 2008 Adopted Budget</b>
GENERAL GOVERNMENT	76,293,696	99,784,552	114,854,782
PUBLIC SAFETY	29,778,334	22,826,683	26,710,073
PHYSICAL ENVIRONMENT	59,268,161	64,322,669	63,949,964
TRANSPORTATION	109,986,644	111,917,968	149,433,868
ECONOMIC ENVIRONMENT	6,357,031	10,202,894	9,585,018
HUMAN SERVICES	19,612,156	29,774,704	29,685,558
CULTURE & RECREATION	63,894,109	58,989,094	57,107,809
DEBT SERVICE-PRINCIPAL	11,999,603	11,731,122	30,889,070
DEBT SERVICE-INTEREST & FEES	9,255,080	15,240,847	11,120,898
OTHER FINANCING USES	66,211,196	93,119,581	100,583,762
<b>ESTIMATED ENDING BALANCE</b>	<b>49,342,609</b>	<b>55,780,394</b>	<b>92,644,541</b>
<b>TOTAL EXPENDITURES,USES</b>	<b>501,998,619</b>	<b>573,690,508</b>	<b>686,565,343</b>

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

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	FUND			FUNDS			FUNDS		
	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget
<b>ESTIMATED REVENUES:</b>									
<b>EST. BEGINNING BALANCES</b>	<b>6,575,261</b>	<b>10,364,674</b>	<b>24,571,296</b>	<b>55,924,716</b>	<b>70,242,476</b>	<b>91,274,571</b>	<b>2,303,778</b>	<b>2,843,574</b>	<b>6,827,975</b>
TAXES:									
AD VALOREM	73,625,433	103,413,481	108,024,015	73,244,606	85,892,736	77,425,291	2,376,090	2,378,454	2,365,030
OTHER TAXES & FEES	88,659	1,142,460	1,621,436	7,165,446	6,810,061	7,970,880	939,779	976,913	870,912
LICENSES & PERMITS	60,500	60,500	60,500	140,000	140,000	232,000	0	0	0
INTERGOVERNMENTAL REVENUES	11,774,178	13,965,122	24,701,789	69,002,554	61,619,841	45,969,042	10,611,084	12,956,817	12,079,572
CHARGES FOR SERVICES	1,541,359	3,599,119	3,746,124	3,595,846	5,234,641	4,680,946	0	0	0
FINES AND FORFEITS	46,000	46,000	47,000	572,900	580,673	590,738	519,467	519,467	414,145
MISCELLANEOUS REVENUES	6,755,037	5,525,614	5,278,769	5,072,534	6,793,123	7,298,566	924,238	863,014	853,329
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	4,145,000	6,381,049	8,211,559	5,004,768	8,201,464	11,936,704	2,354,823	7,265,488	6,137,136
PROCEEDS FROM LOANS/BONDS	0	0	0	12,588,283	12,538,283	2,222,577	3,192,710	9,171	21,848,908
INTERNAL SERVICES & OTHER	0	0	0	0	0	0	156,347	155,603	155,426
LESS 5%	-4,162,009	-5,639,169	-5,935,237	-4,797,187	-5,426,554	-4,967,995	-762,403	-884,141	-918,382
<b>TOTAL EST. REVENUE SOURCES</b>	<b>100,449,418</b>	<b>138,858,850</b>	<b>170,327,251</b>	<b>227,514,466</b>	<b>252,626,744</b>	<b>244,633,320</b>	<b>22,615,913</b>	<b>27,084,360</b>	<b>50,634,051</b>
<b>ESTIMATED EXPENDITURES:</b>									
GENERAL GOVERNMENT	26,995,043	38,796,622	44,586,280	11,340,127	16,852,579	15,300,437	133,154	150,494	140,711
PUBLIC SAFETY	1,421,069	4,211,006	8,291,133	12,756,239	14,516,506	15,328,179	0	0	0
PHYSICAL ENVIRONMENT	3,932,684	5,414,076	5,997,410	16,191,748	17,170,766	18,148,086	0	0	0
TRANSPORTATION	4,921,827	3,291,708	4,844,032	94,371,323	98,344,378	85,808,729	511,424	282,455	27,207
ECONOMIC ENVIRONMENT	2,638,601	5,043,472	5,480,671	3,202,726	4,573,953	3,675,535	0	0	0
HUMAN SERVICES	10,627,036	10,928,961	10,776,704	8,849,770	18,716,210	18,782,858	0	0	0
CULTURE & RECREATION	17,290,189	20,238,363	21,566,721	25,268,261	16,199,397	15,145,630	0	0	0
DEBT SERVICE-PRINCIPAL	525,556	273,359	278,078	1,025,046	1,767,790	1,214,151	9,193,235	8,375,067	28,030,751
DEBT SERVICE-INTEREST & FEES	407,237	44,891	198,802	1,537,194	2,592,650	1,252,559	5,499,239	7,290,644	7,351,622
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>68,759,242</b>	<b>88,242,458</b>	<b>102,019,831</b>	<b>174,542,434</b>	<b>190,734,229</b>	<b>174,656,164</b>	<b>15,337,052</b>	<b>16,098,660</b>	<b>35,550,291</b>
OTHER FINANCING USES									
INTERFUND TRANSFERS	3,921,566	14,217,940	14,578,151	3,871,632	5,673,514	5,811,584	4,300,000	6,536,049	8,084,559
TRANSFER TO CONST. OFFICERS	17,777,650	21,987,328	25,831,951	32,588,811	37,076,906	38,081,723	0	0	0
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>90,458,458</b>	<b>124,447,726</b>	<b>142,429,933</b>	<b>211,002,877</b>	<b>233,484,649</b>	<b>218,549,471</b>	<b>19,637,052</b>	<b>22,634,709</b>	<b>43,634,850</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>9,990,960</b>	<b>14,411,124</b>	<b>27,897,318</b>	<b>16,511,589</b>	<b>19,142,095</b>	<b>26,083,849</b>	<b>2,978,861</b>	<b>4,449,651</b>	<b>6,999,201</b>
<b>TOTAL EXPENDITURES,USES</b>	<b>100,449,418</b>	<b>138,858,850</b>	<b>170,327,251</b>	<b>227,514,466</b>	<b>252,626,744</b>	<b>244,633,320</b>	<b>22,615,913</b>	<b>27,084,360</b>	<b>50,634,051</b>

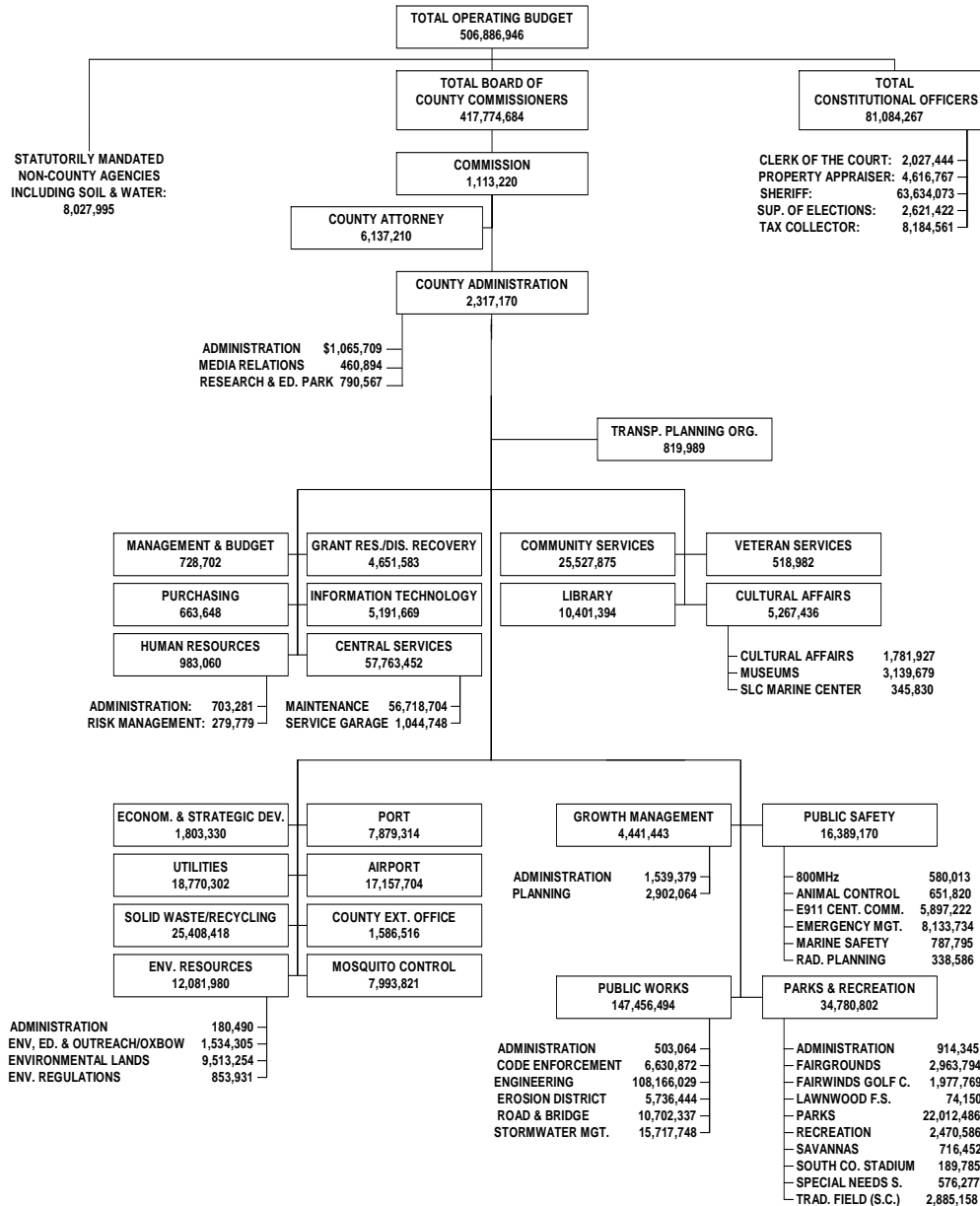
**BUDGET SUMMARY**  
**BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY**

	CAPITAL FUNDS			ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget
	<b>ESTIMATED REVENUES:</b>								
<b>EST. BEGINNING BALANCES</b>	<b>45,055,492</b>	<b>55,305,096</b>	<b>90,162,092</b>	<b>23,755,787</b>	<b>22,309,163</b>	<b>15,341,362</b>	<b>1,180,918</b>	<b>2,449,648</b>	<b>4,227,040</b>
TAXES:									
AD VALOREM	0	0	0	0	0	0	0	0	0
OTHER TAXES & FEES	4,162,102	3,223,965	2,622,052	200,000	100,000	103,000	0	0	0
LICENSES & PERMITS	0	0	0	3,183,000	3,179,500	2,679,000	0	0	0
INTERGOVERNMENTAL REVENUES	1,986,532	1,698,510	7,524,085	70,343	21,200	21,200	0	0	0
CHARGES FOR SERVICES	0	0	4,464,385	18,858,244	22,617,314	25,595,527	16,177,689	16,909,873	17,289,189
FINES AND FORFEITS	0	0	0	0	0	1,200	0	0	0
MISCELLANEOUS REVENUES	7,768,716	8,721,380	8,113,691	4,425,337	4,603,148	5,441,382	323,514	323,514	323,514
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	2,193,392	5,871,810	4,182,000	1,452,024	1,501,754	3,708,759	0	0	0
PROCEEDS FROM LOANS/BONDS	14,553,723	449,031	21,103,355	0	0	1,900,000	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	0	0	0	0	0	0
LESS 5%	-538,923	-544,889	-413,664	-1,116,923	-1,326,659	-1,329,415	-149,891	-185,235	-185,235
<b>TOTAL EST. REVENUE SOURCES</b>	<b>75,181,034</b>	<b>74,724,903</b>	<b>137,757,996</b>	<b>50,827,812</b>	<b>53,005,420</b>	<b>53,462,015</b>	<b>17,532,230</b>	<b>19,497,800</b>	<b>21,654,508</b>
<b>ESTIMATED EXPENDITURES:</b>									
GENERAL GOVERNMENT	19,271,730	24,981,757	35,734,435	1,727,267	1,595,147	1,647,119	16,346,265	17,159,753	17,188,303
PUBLIC SAFETY	11,933,756	158,153	158,028	3,439,390	3,941,018	2,932,733	0	0	0
PHYSICAL ENVIRONMENT	8,022,079	7,659,396	6,940,441	31,088,811	34,078,431	32,864,027	0	0	0
TRANSPORTATION	10,059,574	9,988,552	58,743,025	0	0	0	0	0	0
ECONOMIC ENVIRONMENT	0	0	0	0	0	0	0	0	0
HUMAN SERVICES	85,000	79,183	58,646	0	0	0	0	0	0
CULTURE & RECREATION	16,986,989	18,128,673	15,103,327	3,436,518	3,705,064	4,059,694	0	0	0
DEBT SERVICE-PRINCIPAL	22,440	21,397	29,663	1,135,000	1,206,913	1,205,000	0	0	0
DEBT SERVICE-INTEREST & FEES	0	0	638,101	1,173,702	1,096,001	1,018,987	0	0	0
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>66,381,568</b>	<b>61,017,111</b>	<b>117,405,666</b>	<b>42,000,688</b>	<b>45,622,574</b>	<b>43,727,560</b>	<b>16,346,265</b>	<b>17,159,753</b>	<b>17,188,303</b>
OTHER FINANCING USES									
INTERFUND TRANSFERS	2,226,872	5,921,147	4,177,392	469,320	383,720	2,825,956	0	0	0
TRANSFER TO CONST. OFFICERS	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>68,608,440</b>	<b>66,938,258</b>	<b>121,583,058</b>	<b>42,470,008</b>	<b>46,006,294</b>	<b>46,553,516</b>	<b>16,346,265</b>	<b>17,159,753</b>	<b>17,188,303</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>6,572,594</b>	<b>7,786,645</b>	<b>16,174,938</b>	<b>8,357,804</b>	<b>6,999,126</b>	<b>6,908,499</b>	<b>1,185,965</b>	<b>2,338,047</b>	<b>4,466,205</b>
<b>TOTAL EXPENDITURES,USES</b>	<b>75,181,034</b>	<b>74,724,903</b>	<b>137,757,996</b>	<b>50,827,812</b>	<b>53,005,420</b>	<b>53,462,015</b>	<b>17,532,230</b>	<b>19,497,800</b>	<b>21,654,508</b>

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

	EXPENDABLE TRUST			TOTAL ALL		
	FUNDS			FUNDS		
	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2008 Adopted Budget
<b>ESTIMATED REVENUES:</b>						
<b>EST. BEGINNING BALANCES</b>	<b>4,353,688</b>	<b>4,379,724</b>	<b>4,674,652</b>	<b>139,149,640</b>	<b>167,894,355</b>	<b>237,078,988</b>
TAXES:						
AD VALOREM	0	0	0	149,246,129	191,684,671	187,814,336
OTHER TAXES & FEES	1,672,192	1,754,934	1,530,008	14,228,178	14,008,333	14,718,288
LICENSES & PERMITS	100,000	100,000	100,000	3,483,500	3,480,000	3,071,500
INTERGOVERNMENTAL REVENUES	0	0	0	93,444,691	90,261,490	90,295,688
CHARGES FOR SERVICES	143,643	196,643	213,643	40,316,781	48,557,590	55,989,814
FINES AND FORFEITS	203,000	150,000	150,000	1,341,367	1,296,140	1,203,083
MISCELLANEOUS REVENUES	833,713	841,250	899,880	26,103,089	27,671,043	28,209,131
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	694,722	601,196	640,085	15,844,729	29,822,761	34,816,243
PROCEEDS FROM LOANS/BONDS	20,583	19,299	26,783	30,355,299	13,015,784	47,101,623
INTERNAL SERVICES & OTHER	0	0	0	156,347	155,603	155,426
LESS 5%	-143,795	-150,615	-138,849	-11,671,131	-14,157,262	-13,888,777
<b>TOTAL EST. REVENUE SOURCES</b>	<b>7,877,746</b>	<b>7,892,431</b>	<b>8,096,202</b>	<b>501,998,619</b>	<b>573,690,508</b>	<b>686,565,343</b>
<b>ESTIMATED EXPENDITURES:</b>						
GENERAL GOVERNMENT	480,110	248,200	257,497	76,293,696	99,784,552	114,854,782
PUBLIC SAFETY	227,880	0	0	29,778,334	22,826,683	26,710,073
PHYSICAL ENVIRONMENT	32,839	0	0	59,268,161	64,322,669	63,949,964
TRANSPORTATION	122,496	10,875	10,875	109,986,644	111,917,968	149,433,868
ECONOMIC ENVIRONMENT	515,704	585,469	428,812	6,357,031	10,202,894	9,585,018
HUMAN SERVICES	50,350	50,350	67,350	19,612,156	29,774,704	29,685,558
CULTURE & RECREATION	912,152	717,597	1,232,437	63,894,109	58,989,094	57,107,809
DEBT SERVICE-PRINCIPAL	98,326	86,596	131,427	11,999,603	11,731,122	30,889,070
DEBT SERVICE-INTEREST & FEES	637,708	4,216,661	660,827	9,255,080	15,240,847	11,120,898
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>3,077,565</b>	<b>5,915,748</b>	<b>2,789,225</b>	<b>386,444,814</b>	<b>424,790,533</b>	<b>493,337,040</b>
OTHER FINANCING USES						
INTERFUND TRANSFERS	1,055,345	1,322,977	1,192,446	15,844,735	34,055,347	36,670,088
TRANSFER TO CONST. OFFICERS	0	0	0	50,366,461	59,064,234	63,913,674
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>4,132,910</b>	<b>7,238,725</b>	<b>3,981,671</b>	<b>452,656,010</b>	<b>517,910,114</b>	<b>593,920,802</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>3,744,836</b>	<b>653,706</b>	<b>4,114,531</b>	<b>49,342,609</b>	<b>55,780,394</b>	<b>92,644,541</b>
<b>TOTAL EXPENDITURES, USES</b>	<b>7,877,746</b>	<b>7,892,431</b>	<b>8,096,202</b>	<b>501,998,619</b>	<b>573,690,508</b>	<b>686,565,343</b>

# ST. LUCIE BOARD OF COUNTY COMMISSIONERS BUDGET BY DEPARTMENT FISCAL YEAR 2007-2008



**ST LUCIE COUNTY  
SUMMARY OF FY 2008 BUDGET**

REVISED 11/02/07

DEPARTMENT/DIVISION	General Fund			Other			Total		
	FY07 Budget	FY08 Budget	% Change	FY07 Budget	FY08 Budget	% Change	FY07 Budget	FY08 Budget	% Change
<b>ADMINISTRATIVE</b>									
COMMISSION	1,004,808	1,098,220	9.3%	265,000	15,000	-94.3%	1,269,808	1,113,220	-12.3%
COUNTY ADMINISTRATOR	1,068,853	1,049,709	-1.8%	12,000	16,000	33.3%	1,080,853	1,065,709	-1.4%
MEDIA RELATIONS	495,117	330,894	-33.2%	46,000	130,000	182.6%	541,117	460,894	-14.8%
RESEARCH & EDUCATION	1,030,050	790,567	-23.2%	0	0	N/A	1,030,050	790,567	-23.2%
GRANT RESOURCES/DIS. RECOVERY	360,698	357,998	-0.7%	4,293,585	4,293,585	0.0%	4,654,283	4,651,583	-0.1%
COUNTY ATTORNEY	1,423,094	1,378,765	-3.1%	0	0	N/A	1,423,094	1,378,765	-3.1%
COUNTY ATTORNEY-CRIMINAL JUSTICE	132,342	194,356	46.9%	4,619,566	4,564,089	-1.2%	4,751,908	4,758,445	0.1%
MANAGEMENT & BUDGET	727,458	728,702	0.2%	0	0	N/A	727,458	728,702	0.2%
PURCHASING	631,773	663,648	5.0%	0	0	N/A	631,773	663,648	5.0%
HUMAN RESOURCES	667,700	703,281	5.3%	0	0	N/A	667,700	703,281	5.3%
RISK MANAGEMENT	0	0	N/A	349,189	279,779	-19.9%	349,189	279,779	-19.9%
INFORMATION TECHNOLOGY	4,809,464	4,593,382	-4.5%	598,287	598,287	0.0%	5,407,751	5,191,669	-4.0%
<b>CENTRAL SERVICES</b>									
MAINTENANCE CUSTODIAL	5,144,927	6,180,759	20.1%	56,078,999	50,537,945	-9.9%	61,223,926	56,718,704	-7.4%
SERVICE GARAGE	1,360,669	1,044,748	-23.2%	10,146	0	-100.0%	1,370,815	1,044,748	-23.8%
<b>GROWTH MANAGEMENT</b>									
ADMINISTRATION	56,460	131,449	132.8%	1,286,404	1,407,930	9.4%	1,342,864	1,539,379	14.6%
PLANNING	365,206	484,439	32.6%	2,115,739	2,417,625	14.3%	2,480,945	2,902,064	17.0%
<b>TPO</b>	7,361	15,848	115.3%	915,740	804,141	-12.2%	923,101	819,989	-11.2%
<b>ECONOMIC &amp; STRATEGIC DEVELOPMENT</b>	866,045	922,301	6.5%	1,023,102	881,029	-13.9%	1,889,147	1,803,330	-4.5%
<b>PUBLIC WORKS</b>									
EROSION DISTRICT	0	0	N/A	9,425,612	5,736,444	-39.1%	9,425,612	5,736,444	-39.1%
STORMWATER MANAGEMENT MSTU	0	0	N/A	13,473,622	15,717,748	16.7%	13,473,622	15,717,748	16.7%
ADMINISTRATION	0	0	N/A	455,914	503,064	10.3%	455,914	503,064	10.3%
ENGINEERING	0	303,000	N/A	120,584,958	107,863,029	-10.6%	120,584,958	108,166,029	-10.3%
ROAD & BRIDGE/DRAINAGE	0	0	N/A	3,092,503	3,036,893	-1.8%	3,092,503	3,036,893	-1.8%
ROAD & BRIDGE/MAINTENANCE	109,000	0	-100.0%	5,706,114	5,983,079	4.9%	5,815,114	5,983,079	2.9%
ROAD & BRIDGE/TRAFFIC	0	0	N/A	1,570,206	1,682,365	7.1%	1,570,206	1,682,365	7.1%
CODE COMPLIANCE	0	0	N/A	7,110,598	6,630,872	-6.7%	7,110,598	6,630,872	-6.7%
<b>SOIL &amp; WATER</b>	62,700	66,910	6.7%	227,728	204,552	-10.2%	290,428	271,462	-6.5%
<b>SOLID WASTE</b>	0	0	N/A	29,323,892	25,408,418	-13.4%	29,323,892	25,408,418	-13.4%
<b>COUNTY EXTENSION</b>	1,417,249	1,328,768	-6.2%	447,974	257,748	-42.5%	1,865,223	1,586,516	-14.9%
<b>COMMUNITY SERVICES</b>	4,390,763	4,672,862	6.4%	23,621,855	20,855,013	-11.7%	28,012,618	25,527,875	-8.9%
<b>CULTURAL AFFAIRS</b>									
ADMINISTRATION	265,630	339,447	27.8%	926,571	1,442,480	55.7%	1,192,201	1,781,927	49.5%
MUSEUMS	594,641	662,809	11.5%	54,408	33,134	-39.1%	649,049	695,943	7.2%
MARINE CENTER	274,790	284,630	3.6%	61,200	61,200	0.0%	335,990	345,830	2.9%
POST OFFICE MUSEUM	264,767	36,781	-86.1%	2,584,075	2,351,453	-9.0%	2,848,842	2,388,234	-16.2%
UDT SEAL MUSEUM	49,500	55,502	12.1%	0	0	N/A	49,500	55,502	12.1%
<b>VETERANS</b>	491,788	518,982	5.5%	27,148	0	-100.0%	518,936	518,982	0.0%
<b>PUBLIC SAFETY</b>									
ANIMAL CONTROL	0	0	N/A	640,360	651,820	1.8%	640,360	651,820	1.8%
EMERGENCY MANAGEMENT	310,708	317,210	2.1%	6,343,118	7,816,524	23.2%	6,653,826	8,133,734	22.2%
CENTRAL COMMUNICATIONS	0	0	N/A	6,687,593	5,897,222	-11.8%	6,687,593	5,897,222	-11.8%
RADIOLOGICAL PLANNING	0	0	N/A	311,650	338,586	8.6%	311,650	338,586	8.6%
MARINE SAFETY	723,285	787,795	8.9%	0	0	N/A	723,285	787,795	8.9%
800 MHz	0	0	N/A	569,850	580,013	1.8%	569,850	580,013	1.8%
<b>PARKS AND RECREATION</b>									
ADMINISTRATION	684,237	685,345	0.2%	229,000	229,000	0.0%	913,237	914,345	0.1%
CIVIC CENTER/SPECIAL NEEDS	0	571,277	N/A	0	5,000	N/A	0	576,277	N/A
LAWNWOOD FOOTBALL STADIUM	1,746	-6,750	-486.6%	73,300	80,900	10.4%	75,046	74,150	-1.2%
SOUTH COUNTY STADIUM	27,152	18,670	-31.2%	161,615	171,115	5.9%	188,767	189,785	0.5%
PARKS	5,560,660	6,164,387	10.9%	19,916,519	15,848,099	-20.4%	25,477,179	22,012,486	-13.6%
SAVANNAS	519,382	553,713	6.6%	203,882	162,739	-20.2%	723,264	716,452	-0.9%
RECREATION	2,048,491	1,908,222	-6.8%	525,124	562,364	7.1%	2,573,615	2,470,586	-4.0%
FAIRGROUNDS	1,122,165	1,318,615	17.5%	2,741,937	1,645,179	-40.0%	3,864,102	2,963,794	-23.3%
GOLF COURSE	0	150,000	N/A	1,746,555	1,827,769	4.6%	1,746,555	1,977,769	13.2%
TRADITION FIELD	504,493	184,163	-63.5%	2,184,468	2,700,995	23.6%	2,688,961	2,885,158	7.3%



**ST LUCIE COUNTY  
SUMMARY OF FY 2008 BUDGET**

REVISED 11/02/07

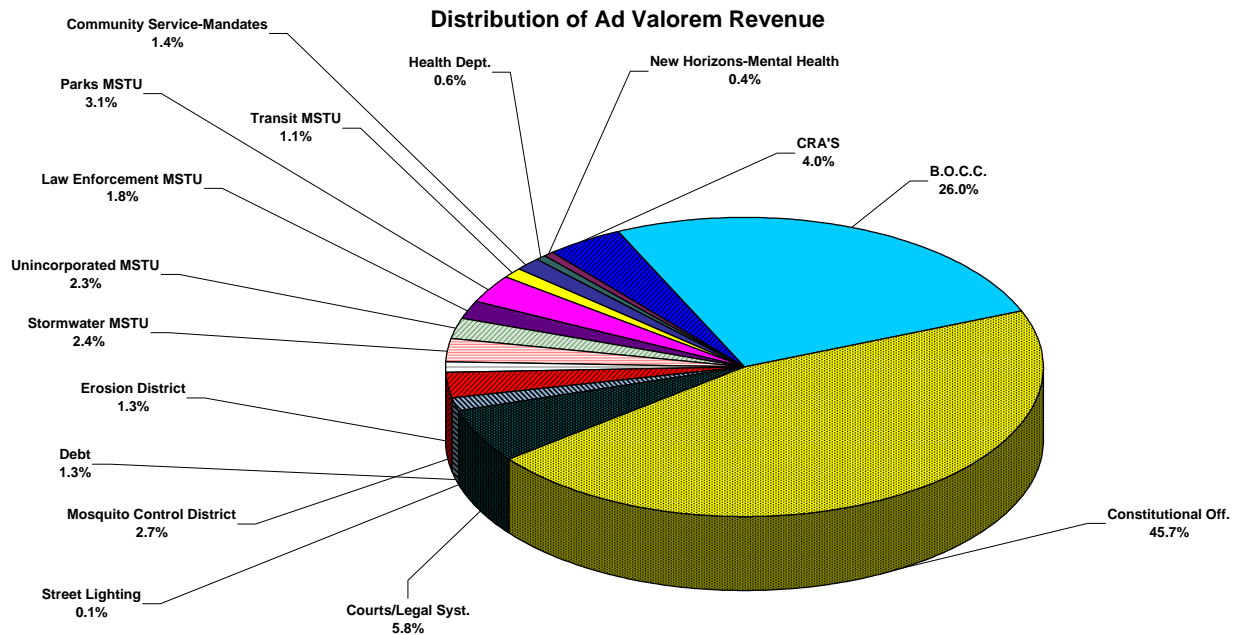
DEPARTMENT/DIVISION	General Fund			Other			Total		
	FY07 Budget	FY08 Budget	% Change	FY07 Budget	FY08 Budget	% Change	FY07 Budget	FY08 Budget	% Change
<b>LIBRARY</b>	4,838,984	5,305,016	9.6%	7,955,400	5,096,378	-35.9%	12,794,384	10,401,394	-18.7%
<b>MOSQUITO CONTROL</b>	0	0	N/A	7,313,852	7,933,821	8.5%	7,313,852	7,933,821	8.5%
<b>PORT &amp; AIRPORT</b>									
AIRPORT	3,074,233	2,414,350	-21.5%	17,365,818	14,743,354	-15.1%	20,440,051	17,157,704	-16.1%
PORT	0	3,694,817	N/A	3,996,798	4,184,497	4.7%	3,996,798	7,879,314	97.1%
<b>UTILITIES</b>	65,250	91,550	40.3%	14,570,250	18,678,752	28.2%	14,635,500	18,770,302	28.3%
<b>ENVIRONMENTAL RESOURCES</b>									
EDUCATION & OUTREACH/OXBOW	641,038	716,895	11.8%	837,800	817,410	-2.4%	1,478,838	1,534,305	3.8%
ENVIRONMENTAL LANDS	1,857,781	2,408,254	29.6%	7,823,662	7,105,000	-9.2%	9,681,443	9,513,254	-1.7%
ENVIRONMENTAL RESOURCES ADMIN	131,450	180,490	37.3%	0	0	N/A	131,450	180,490	37.3%
ENVIRONMENTAL REGULATIONS	0	0	N/A	693,184	853,931	23.2%	693,184	853,931	23.2%
<b>GRAND TOTAL</b>	<b>50,183,908</b>	<b>56,402,776</b>	<b>12.4%</b>	<b>393,199,870</b>	<b>361,643,370</b>	<b>-8.0%</b>	<b>431,398,863</b>	<b>418,046,146</b>	<b>-3.1%</b>

Notes

- 1 TPO, Community Services, and Airport are reduced in FY 08 due to grant funding. These budgets may be increased as new grants are secured and/or remaining funds from existing grants are carried forward.
- 2 Engineering, Solid Waste, Erosion, Library, Parks, and Fairgrounds are reduced in FY 08 due to non-recurring capital projects in the FY 07 budget.

**DISTRIBUTION OF AD VALOREM TAX REVENUES  
FISCAL YEAR 2007 - 2008**

1	TOTAL AD VALOREM TAX REVENUE *		\$178,083,994
2	ALLOCATIONS/FEES TO CONSTITUTIONAL OFFICERS		\$81,400,051
3	COURTS AND LEGAL SYSTEM		10,255,684
4	CRA'S		
	CITY OF PORT ST. LUCIE	2,200,000	
	CITY OF FORT PIERCE	5,000,000	
	TOTAL CRA'S		7,200,000
5	COMMUNITY SERVICES-MANDATES		
	HEALTH CARE RESP. ACT	150,000	
	MEDICAID HOSPITAL	1,880,000	
	MEDICAID NURSING HOMES	500,000	
	PAUPER BURIALS	25,000	
	TOTAL CS-MANDATE		2,555,000
6	HEALTH DEPARTMENT		1,071,980
7	NEW HORIZONS-MENTAL HEALTH		748,452
8	STREET LIGHTING DISTRICTS		157,494
9	VOTED DEBT SERVICE		2,246,779
10	MOSQUITO DISTRICT		4,857,312
11	EROSION DISTRICT		2,241,053
12	STORMWATER MSTU		4,269,498
13	UNINCORPORATED SERVICES MSTU		4,155,789
14	LAW ENFORCEMENT MSTU		3,168,507
15	PARKS MSTU		5,603,843
16	TRANSPORTATION MSTU		2,018,159
17	SUB-TOTAL		\$131,949,601
18	NET AVAILABLE FOR BOARD ALLOCATIONS		\$46,134,394
*	Total anticipated Ad Valorem revenue less statutorily mandated 5%.		



**CONSTITUTIONAL OFFICERS BUDGETS  
FISCAL YEAR 2007 - 2008**

CONSTITUTIONAL OFFICER	BOCC ALLOCATION (AD VALOREM)	OTHER FUNDING	TOTAL BUDGET
<b>SUPERVISOR OF ELECTIONS</b>			
BUDGET ALLOCATION	\$2,621,422		\$2,621,422
ADDITIONAL SUPPORT	<u>237,034</u>		
<b>TOTAL</b>	<b>2,858,456</b>		
<b>CLERK OF CIRCUIT COURT</b>			
BUDGET ALLOCATION	2,027,444	<b>SEE NOTE 3</b>	2,027,444
ADDITIONAL SUPPORT	<u>0</u>		
<b>TOTAL</b>	<b>2,027,444</b>		
<b>PROPERTY APPRAISER (SEE NOTE 1)</b>			
BUDGET ALLOCATION	4,616,767		4,616,767
ADDITIONAL SUPPORT	<u>78,750</u>		
<b>TOTAL</b>	<b>4,695,517</b>		
<b>TAX COLLECTOR (SEE NOTE 1)</b>			
BUDGET ALLOCATION	8,184,561		8,184,561
ADDITIONAL SUPPORT	<u>0</u>		
<b>TOTAL</b>	<b>8,184,561</b>		
<b>SHERIFF</b>			
BUDGET ALLOCATION	63,634,073		63,634,073
ADDITIONAL SUPPORT	<u><b>SEE NOTE 2</b></u>		
<b>TOTAL</b>	<b>63,634,073</b>		
<b>TOTAL</b>	<b>\$81,400,051</b>		

Under the Florida Constitution, the above listed agency heads are independently elected in counties that have not adopted home rule referendum. There are statutory provisions that require the Board of County Commissioners to provide direct and/or indirect support for the operations of these agencies. They are not reflected on the County organizational chart, or in the departmental summaries, because they are not county departments.

**NOTE 1**     *The Property Appraiser & Tax Collector receive funding from the Board based on 'Fees for Services'.*

**NOTE 2**     *The Sheriff receives revenue from the School Board for providing School Resource Officers, from fees generated by the IRCC Crime Lab, and from grants.*

**NOTE 3**     *The Clerk of Court has an additional fee supported budget which is not submitted to the county.*

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

**CONSTITUTIONAL OFFICERS (ELECTED)**

	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>AMOUNT</b>	<b>%</b>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>CHANGE</u>
<b>CLERK OF THE CIRCUIT COURT</b>	3,429,323	3,598,370	1,935,226	2,114,178	2,027,444	-86,734	-4.10%
<b>TAX COLLECTOR</b>	3,754,988	4,733,266	5,567,362	7,750,943	8,184,561	433,618	5.59%
<b>PROPERTY APPRAISER</b>	3,203,187	3,548,670	3,839,474	4,443,275	4,616,767	173,492	3.90%
<b>SUPERVISOR OF ELECTIONS</b>	2,221,578	2,227,695	2,585,863	2,882,753	2,621,422	-261,331	-9.07%
<b>SHERIFF</b>	40,190,971	46,482,776	50,930,242	59,494,355	63,634,073	4,139,718	6.96%
<b>TOTAL EXPENDITURES:</b>	<b>52,800,047</b>	<b>60,590,777</b>	<b>64,858,167</b>	<b>76,685,504</b>	<b>81,084,267</b>	<b>4,398,763</b>	<b>5.74%</b>

	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>AMOUNT</b>	<b>%</b>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>CHANGE</u>
<b>CLERK OF THE CIRCUIT COURT</b>							
<p>The Clerk of the Courts serves as the clerk, accountant, and auditor for the Board of County Commissioners. The Clerk submits a budget to the Board by May 1st of each year. 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. Clerk of Circuit Court budget reduction is because the Clerk did not submit a budget for the non-court related budgets only Clerk to the Board (Finance). These are now budgeted out of excess fees.</p>							
Clerk to the Board	1,710,287	1,833,834	1,935,226	2,114,178	2,027,444	-86,734	-4.10%
Clerk of Circuit Court	<u>1,719,036</u>	<u>1,764,536</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL</b>	<b>3,429,323</b>	<b>3,598,370</b>	<b>1,935,226</b>	<b>2,114,178</b>	<b>2,027,444</b>	<b>-86,734</b>	<b>-4.10%</b>
<b>TAX COLLECTOR</b>							
<p>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. 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, no officer, Board of commission may modify it 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.</p>							
<b>TOTAL</b>	<b>3,754,988</b>	<b>4,733,266</b>	<b>5,567,362</b>	<b>7,750,943</b>	<b>8,184,561</b>	<b>433,618</b>	<b>5.59%</b>

	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>AMOUNT</u>	<u>%</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>CHANGE</u>
<b>PROPERTY APPRAISER</b>							
<p>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). 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. A copy is provided to the county at the same time. D.O.R. notifies the county of its tentative budget decisions by July 15; the Appraiser or Board may submit information for D.O.R. to consider prior to its final decision on or before August 15. The departments budget decisions may be appealed to the Governor and Cabinet. The actual amounts reflect the fees paid by the county. The budgeted amounts are the Board's portion of the Property Appraiser's budget.</p>							
<b>TOTAL</b>	3,203,187	3,548,670	3,839,474	4,443,275	4,616,767	173,492	3.90%
<b>SUPERVISOR OF ELECTIONS</b>							
<p>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. 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 notified 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.</p>							
<b>TOTAL</b>	2,221,578	2,227,695	2,585,863	2,882,753	2,621,422	-261,331	-9.07%
<b>SHERIFF</b>							
<p>Chief law enforcement officer for the county. The Sheriff submits his budget to the County on May 1st of each year. 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; both tax and other revenue supporting the Sheriff's budget are budgeted in the Law Enforcement (Fine &amp; Forfeiture) Fund. Budgets excludes Hurricanes.</p>							
Judicial	2,027,285	2,285,290	2,639,628	3,083,263	3,719,265	636,002	20.63%
Law Enforcement	22,150,753	24,632,651	27,051,200	30,733,033	31,928,005	1,194,972	3.89%
Correction/Detention	16,012,933	18,450,768	20,877,172	25,417,270	27,986,803	2,569,533	10.11%
Budget Reduction and Amendments	<u>0</u>	<u>1,114,067</u>	<u>362,242</u>	<u>260,789</u>	<u>0</u>	<u>-260,789</u>	<u>0.00%</u>
<b>TOTAL</b>	40,190,971	46,482,776	50,930,242	59,494,355	63,634,073	4,139,718	6.96%

**COURTS AND LEGAL SYSTEM  
FISCAL YEAR 2007 - 2008**

<b>AGENCY</b>	<b>TOTAL BUDGET</b>
<b>1 COURT ADMINISTRATOR</b>	<b>\$1,941,896</b>
<b>2 GUARDIAN AD LITEM</b>	<b>495,000</b>
<b>3 JUVENILE DETENTION</b>	<b>2,661,122</b>
<b>4 JUVENILE ASSESSMENT PROGRAM</b>	<b>308,364</b>
<b>5 CRIMINAL JUSTICE</b>	<b>1,974,330</b>
<b>6 STATE ATTORNEY</b>	<b>1,034,951</b>
<b>7 PUBLIC DEFENDER</b>	<b>397,050</b>
<b>8 MEDICAL EXAMINER</b>	<b>446,966</b>
<b>9 OTHER COURT COSTS</b>	<b>2,681,521</b>
<b>10 LESS ADJUSTMENTS FOR NON-AD VALOREM CONTRIBUTIONS (FEES, OTHER COUNTIES, ETC.)</b>	<b>(1,685,516)</b>
<b>TOTAL</b>	<b>\$10,255,684</b>

The County is mandated by State Statute to provide support with local tax resources for various aspects of the Court and other agencies related to the legal system. While the majority of the resources for these agencies come from other sources, there is a significant direct cost to the County.

Certain costs of the Court Administrators, Guardian Ad Litem, and Medical Examiners office are shared by the counties in the 19th Judicial District (St Lucie, Martin, Indian River and Okeechobee).

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

**STATUTORILY MANDATED NON-COUNTY AGENCIES**

	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>AMOUNT</b>	<b>%</b>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>CHANGE</u>
<b>COURT ADMINISTRATOR</b>	704,460	539,762	588,971	789,329	932,279	142,950	18.11%
<b>CIRCUIT/COUNTY COURT JUDGES</b>	187,662	0	0	0	0	0	0.00%
<b>STATE ATTORNEY</b>	793,300	1,475,206	1,093,156	1,217,809	1,034,951	-182,858	-15.02%
<b>MEDICAL EXAMINER</b>	420,265	452,477	400,368	461,154	446,966	-14,188	-3.08%
<b>PUBLIC DEFENDER</b>	137,182	246,099	322,633	403,933	397,050	-6,883	-1.70%
<b>PUBLIC HEALTH</b>	861,203	1,046,500	1,026,500	1,178,000	1,071,980	-106,020	-9.00%
<b>MENTAL HEALTH</b>	623,144	648,010	680,411	748,452	681,091	-67,361	-9.00%
<b>JUVENILE DETENTION</b>	0	1,506,100	1,883,280	2,386,232	2,661,122	274,890	11.52%
<b>JUVENILE ASSESSMENT PROGRAM</b>	0	0	500,000	308,364	308,364	0	0.00%
<b>GUARDIAN AD LITEM</b>	0	51,703	99,125	182,678	222,750	40,072	21.94%
<b>TOTAL EXPENDITURES:</b>	<b>3,727,215</b>	<b>5,965,857</b>	<b>6,594,444</b>	<b>7,675,951</b>	<b>7,756,553</b>	<b>80,602</b>	<b>1.05%</b>

	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>AMOUNT</b>	<b>%</b>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>CHANGE</u>
<b>COURT ADMINISTRATOR</b>							
<p>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." The four counties share costs pursuant to an interlocal agreement. This is St. Lucie County's portion of the funding including IT Recording Fees. SLC amount includes G&amp;A percent and excludes Trust Funds.</p>							
<b>TOTAL</b>	704,460	539,762	588,971	789,329	932,279	142,950	18.11%
<b>CIRCUIT / COUNTY COURT JUDGES</b>							
<p>As a result of changes made by Article V, revision 7 of the State Constitution, beginning in FY 05, the budget for the Judges will be combined with the Court Administrator's budget.</p>							
<b>TOTAL</b>	187,662	0	0	0	0	0	0.00%
<b>STATE ATTORNEY</b>							
<p>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 IT costs. An additional \$80,000 is budgeted in Central Services for State Attorney's Building Maintenance for 2008.</p>							
<b>TOTAL</b>	793,300	1,475,206	1,093,156	1,217,809	1,034,951	-182,858	-15.02%
<b>MEDICAL EXAMINER</b>							
<p>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. Expenses within the 19th Judicial District are shared among the four counties bases on services provided to each county". Budget shown is net of fund balance forward.</p>							
<b>TOTAL</b>	420,265	452,477	400,368	461,154	446,966	-14,188	-3.08%

	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	AMOUNT	%
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>CHANGE</u>
<b>PUBLIC DEFENDER</b>							
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 \$42,000 for Utilities that the County is responsible for paying.							
<b>TOTAL</b>	137,182	246,099	322,633	403,933	397,050	-6,883	-1.70%
<b>PUBLIC HEALTH UNIT (HEALTH DEPT)</b>							
FS154.001 provides that "the Legislature intends that the public health needs of the several counties be provided through contractual arrangements between the state and each county." FS 154.01(2) provides that "A functional system of public health unit services shall be established which shall include the following three levels of service environmental Health Services", Communicable disease control services", and "Primary care services", each to be funded by "available federal, state and local funds." FS 154.01(5) provides for "funding for construction or expansion of projects to public health units." FS154.011 provides that "It is the intent of the legislature that all 67 counties offer primary care services ...for...qualified low-income persons." St. Lucie County supports it's public health unit on a contractual basis.							
<b>TOTAL</b>	861,203	1,046,500	1,026,500	1,178,000	1,071,980	-106,020	-9.00%
<b>MENTAL HEALTH (NEW HORIZONS)</b>							
Mental Health Services are provided over a four county area - St. Lucie, Martin, Indian River, and Okeechobee - by New Horizons, Inc., a non-profit corporation. There are two parts to the corporation's budget: a basic part, which is supported by State appropriations and a required local match, and an additional part, which is supported by grants and other resources that the corporation may obtain. The local match portion of the basic budget can be provided by any local funding resource, which may include county government, cities, the United Way, or other local public or private organizations. While New Horizons presents its total budget to all four counties, there is no formal agreement as to funding allocations; each county may fund at whatever level it chooses. In the event that county funding combined with other local resources is not sufficient to provide the required 25% local match, state funding for the four county area may be reduced. The amount shown does not include contracts for law enforcement related programs.							
<b>TOTAL</b>	623,144	648,010	680,411	748,452	681,091	-67,361	-9.00%
<b>JUVENILE DETENTION AND ASSESSMENT PROGRAMS</b>							
Effective October 1, 2004, Florida Statute 985.2155 will require counties to have a joint obligation with the State to financially support the detention care provided for juveniles. "Each county shall incorporate into its annual county budget sufficient funds to pay its costs of detention care for juveniles who reside in that county for the period of time prior to final court disposition."							
Juvenile Detention	0	1,506,100	1,883,280	2,386,232	2,661,122	274,890	11.52%
Juvenile Assessment Program	0	0	500,000	308,364	308,364	0	0.00%
<b>TOTAL</b>	0	1,506,100	2,383,280	2,694,596	2,969,486	274,890	10.20%
<b>GUARDIAN AD LITEM</b>							
Effective October 1, 2004, as a result of article V revision 7, Counties must fund certain costs associated with the Guardian Ad Litem Program. These costs are shared with the other counties in the 19th circuit. The amount shown represents St. Lucie County's portion of the cost including IT Recording Fees.							
<b>TOTAL</b>	0	51,703	99,125	182,678	222,750	40,072	21.94%



**COMMUNITY AGENCIES  
BUDGET ALLOCATIONS FY 07/08**

AGENCIES	FY07 BUDGET	FY08 BUDGET
<b>ARC of St. Lucie County</b>		
Vehicle Match	\$10,000	\$10,000
After School Program for Children with Disabilities	\$62,838	\$62,838
Substance Abuse/Mental Health Match	\$0	\$0
Subtotal ARC	\$72,838	\$72,838
<b>Council On Aging</b>		
CCE 001-6900	\$49,673	\$49,673
OAA 001-6900	\$93,344	\$93,344
SEC5310 New	\$15,000	\$15,000
TRIP Grant Match	<u>\$37,959</u>	<u>\$37,959</u>
Subtotal Council on Aging	\$195,976	\$195,976
<b>Health Department</b>		
Current Program	\$1,178,000	\$1,071,980
<b>Healthy Start</b>	\$57,600	\$57,600
<b>211 Information Crisis Services</b>	\$17,500	\$17,500
<b>New Horizons</b>		
County Match	\$748,452	\$748,452
<b>Shared Srvs-Executive Rd Table</b>		
Executive Rd Table	\$48,000	\$48,000
<b>Treasure Coast Homeless Srvs</b>	\$25,000	\$25,000
<b>Weed and Seed (50/50 City of Ft. Pierce Match)</b>	\$85,000	\$0
<b>Counseling and Recovery Center</b>	\$0	\$0
<b>TOTAL CS AGENCIES</b>	<b>\$2,428,366</b>	<b>\$2,237,346</b>
<b>OTHER AGENCIES:</b>		
<b>Economic Development Corp.</b>	\$100,000	\$100,000
<b>- Matching Grant</b>	<u>\$100,000</u>	<u>\$100,000</u>
<b>EDC Total</b>	\$200,000	\$200,000
<b>TOTAL OF ALL REQUESTS</b>	<b>\$2,628,366</b>	<b>\$2,437,346</b>

**WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2007-2008**

	A	B	C	D	E	F	G	H	I	J	K
FUND NAME	2006-2007 MILLAGE	2006-2007 TAXES	2006-2007 TAXES Less TIF	2007-2008 ROLL-BACK RATE	2007-2008 ROLL-BACK TAXES	2007-2008 MILLAGE	2007-2008 TAXES	PRIOR YEAR'S VALUE	2007-2008 ADJUSTED VALUE	Adjusted Value Less TIF	2007-2008 GROSS VALUE
<b>COUNTYWIDE MILLAGE</b>											
GENERAL FUND	4.2734	104,325,701	100,302,653	4.3747	111,565,847	4.2299	107,874,015	24,412,809,790	24,006,688,623	22,928,090,890	25,502,734,046
FINE & FORFEITURE	2.3778	58,048,779	55,810,278	2.4341	62,077,331	1.9352	49,352,891	24,412,809,790	24,006,688,623	22,928,090,890	25,502,734,046
EROSION CONTROL - ZONE E	0.1000	2,441,281	2,441,281	0.1017	2,593,416	0.0925	2,359,003	24,412,809,790	24,006,688,623	24,006,688,623	25,502,734,046
<b>SUB-TOTAL COUNTYWIDE MILLAGE</b>	<b>6.7512</b>	<b>164,815,761</b>	<b>158,554,212</b>	<b>6.9105</b>	<b>176,236,594</b>	<b>6.2576</b>	<b>159,585,909</b>				
MOSQUITO DISTRICT	0.2200	5,288,465	5,288,465	0.2237	5,617,623	0.2036	5,112,960	24,038,475,637	23,641,315,232	23,641,315,232	25,112,769,867
<b>MAX. TOTAL COUNTYWIDE MILLAGE</b>	<b>6.9712</b>	<b>170,104,226</b>	<b>163,842,677</b>	<b>7.1342</b>	<b>181,854,217</b>	<b>6.4612</b>	<b>164,698,869</b>				
<b>MUNICIPAL SERVICE TAXING UNITS</b>											
<b>STREET LIGHTING DISTRICTS</b>											
SLD #1 - RIVER PARK 1	0.2394	39,123	39,123	0.2326	39,302	0.2117	35,766	163,419,400	168,174,157	168,174,157	168,945,579
SLD #2 - RIVER PARK 2	0.4330	8,483	8,483	0.4245	8,483	0.3863	7,721	19,592,242	19,985,452	19,985,452	19,986,294
SLD #3 - HARMONY HEIGHTS	0.5678	4,009	4,009	0.5012	4,025	0.4561	3,663	7,059,850	7,998,771	7,998,771	8,031,271
SLD #4 - HARMONY HEIGHTS	0.3958	7,220	7,220	0.3753	7,282	0.3415	6,626	18,241,878	19,237,947	19,237,947	19,403,478
SLD #5 - SHERATON PLAZA	0.4644	7,931	7,931	0.4338	7,931	0.3948	7,218	17,078,264	18,282,565	18,282,565	18,282,565
SLD #6 - SUNLAND GARDENS	0.4279	9,363	9,363	0.3884	9,827	0.3534	8,942	21,882,102	24,108,943	24,108,943	25,302,470
SLD #7 - SUNRISE PARK	0.5929	3,220	3,220	0.5296	3,220	0.4819	2,930	5,431,500	6,079,548	6,079,548	6,079,248
SLD #8 - PARADISE PARK	0.9723	12,852	12,852	0.8393	13,152	0.7638	11,968	13,218,329	15,311,981	15,311,981	15,669,126
SLD #9 - HOLIDAY PINES	0.1898	14,289	14,289	0.1814	14,360	0.1651	13,070	75,286,964	78,776,745	78,776,745	79,166,477
SLD #10 - THE GROVE	0.1194	4,013	4,013	0.1131	4,013	0.1029	3,650	33,612,725	35,473,417	35,473,417	35,474,014
SLD #11 - BLAKELY SUBDIVISION	1.9418	2,600	2,600	1.4203	2,600	1.2925	2,366	1,338,933	1,830,637	1,830,637	1,830,637
SLD #12 - INDIAN RIVER ESTATES	0.0873	16,375	16,375	0.0817	17,042	0.0743	15,501	187,569,444	200,465,539	200,465,539	208,630,367
SLD #13 - QUEENS COVE	0.0721	5,184	5,184	0.0696	5,285	0.0633	4,808	71,900,227	74,502,923	74,502,923	75,960,997
SLD #16 - PALM GROVE	0.4575	12,364	12,364	0.4385	12,364	0.3990	11,250	27,024,618	28,195,338	28,195,338	28,195,935
SLD #126 - SOUTHERN OAKS ESTATES	0.5194	3,212	3,212	0.5083	3,212	0.4626	2,923	6,183,142	6,319,216	6,319,216	6,319,216
<b>OTHER MUNICIPAL SERVICE TAXING UNITS</b>											
UNINCORPORATED SERVICES	0.4641	4,431,654	4,431,654	0.4748	4,510,349	0.4605	4,374,515	9,548,921,218	9,333,746,292	9,333,746,292	9,499,489,109
STORMWATER	0.5082	4,852,762	4,852,762	0.5199	4,938,934	0.4731	4,494,208	9,548,921,218	9,333,746,292	9,333,746,292	9,499,489,109
LAW ENFORCEMENT	0.3188	3,044,196	3,044,196	0.3261	3,098,253	0.3511	3,335,271	9,548,921,218	9,333,746,292	9,333,746,292	9,499,489,109
PARKS MSTU	0.2500	6,103,202	6,103,202	0.2542	6,483,540	0.2313	5,898,782	24,412,809,790	24,006,688,623	24,006,688,623	25,502,734,046
TRANSPORTATION MSTU	0.0900	2,197,153	2,197,153	0.0915	2,334,075	0.0833	2,124,378	24,412,809,790	24,006,688,623	24,006,688,623	25,502,734,046
MEADOWOOD	0.3071	22,899	22,899	0.3149	24,653	0.2866	22,436	74,565,231	72,714,278	72,714,278	78,283,036
PALM LAKE GARDENS	0.2774	5,432	5,432	0.2694	5,432	0.2452	4,945	19,583,355	20,165,436	20,165,436	20,165,436
MAXIMUM UNINCORPORATED MILLAGE	3.2329			2.7411		2.5772					
<b>TOTAL AGGREGATE MILLAGE</b>	<b>7.8201</b>	<b>190,911,762</b>	<b>184,650,213</b>	<b>8.0534</b>	<b>205,383,718</b>	<b>7.2577</b>	<b>185,091,806</b>	24,412,809,790	24,006,688,623	22,928,090,890	25,502,734,046
<b>AGGREGATE MILLAGE INCREASE (DECREASE)</b>						<b>-0.5624</b>					
<b>INCREASE (DECREASE) OVER ROLL-BACK</b>						<b>-0.7957</b>					
<b>PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK</b>						<b>-9.88%</b>					
<b>DEBT SERVICE FUNDS</b>											
ENVIRONMENTAL LAND	0.0823	2,024,114	2,024,114			0.0776	1,994,851	24,594,332,173	24,209,404,195	0	25,706,847,093
PORT PROPERTY BOND	0.0154	378,753	378,753			0.0144	370,179	24,594,332,173	24,209,404,195	0	25,706,847,093
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>2,402,867</b>					<b>2,365,030</b>				
<b>GRAND TOTAL OF TAXES</b>		<b>193,314,629</b>					<b>187,456,836</b>				

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

**Explanations**

- 2006-2007 MILLAGE** This figure represents the millage that was approved for the previous fiscal year. It is interpreted as dollars per thousand.
- 2006-2007 TAXES** This is the computed taxes derived by multiplying the 2006-2007 Millage by the Prior Years Value and then dividing by 1000.
- 2007-2008 ROLLBACK RATE** The Rollback Rate is the millage that would have to be levied in 2007-2008 to produce the same computed tax revenue as last year. The calculation is 2006-2007 Taxes (less TIF) divided by 2007-2008 Adjusted Value (less TIF) and multiplied by 1000.
- 2007-2008 ROLLBACK TAXES** Rollback Taxes is the amount of computed taxes that would be generated in 2007-2008 if the millage imposed was the 2006-2007 Rollback Rate. The formula is: 2007-2008 Rollback Rate multiplied by the 2007-2008 Gross Value and then divided by 1000.
- 2007-2008 MILLAGE** This figure represents the millage for the 2007-2008 fiscal year. It is interpreted as dollars per thousand.
- 2007-2008 TAXES** This is derived by multiplying the 2007-2008 Millage by the 2007-2008 Gross Value and then dividing by 1000.
- PRIOR YEARS VALUE** This is the prior years Final Value as determined by the Office of the Property Appraiser.
- 2007-2008 ADJUSTED VALUE** This is the 2007-2008 fiscal year Adjusted Value as determined by the Office of the Property Appraiser. The Adjusted Value is the Gross Value plus any new taxable value from construction, additions, & improvements minus deletions.
- 2007-2008 GROSS VALUE** This is the 2007-2008 fiscal year Gross Value as determined by the Office of the Property Appraiser.

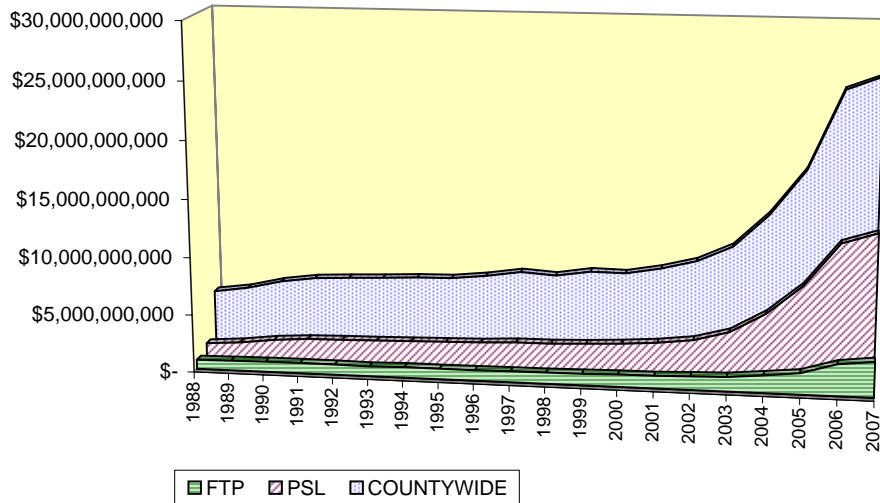
Note: Your calculations may vary slightly from those on this form due to rounding.

**ST. LUCIE COUNTY  
MILLAGE RATES HISTORY TAX YEARS 1998 - 2007**

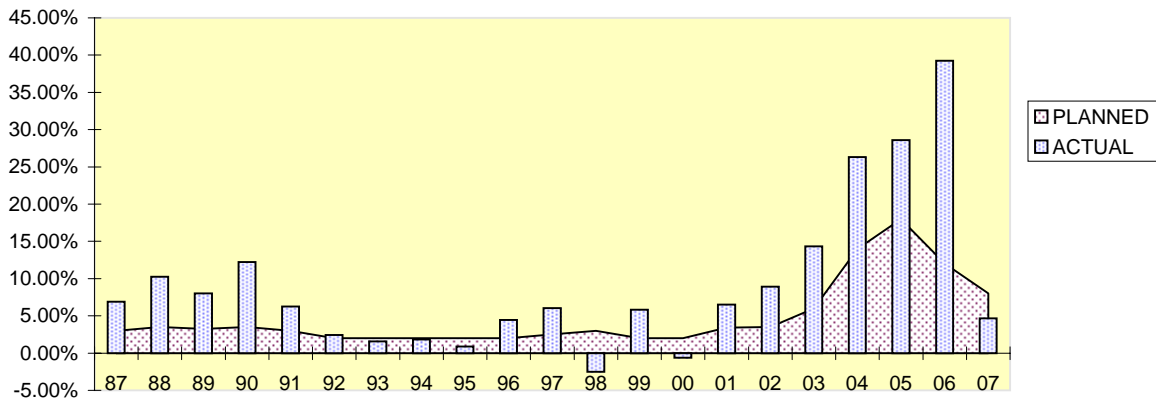
TAX YEAR	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>COUNTY COMMISSION</b>										
GENERAL FUND	2.7328	3.1328	2.8486	2.9639	2.9639	4.0728	4.1248	4.2619	4.2734	4.2299
<b>SPECIAL REVENUE FUNDS</b>										
FINE & FORFEITURE	4.8466	4.4466	4.7308	4.6155	4.6155	3.5066	3.3178	2.9807	2.3778	1.9352
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	0.1000	0.1000	0.1000	0.1000	0.0925
<b>TOTAL COUNTYWIDE MILLAGE</b>	<b>7.6794</b>	<b>7.6794</b>	<b>7.6794</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>SPECIAL REVENUE FUNDS (NON-COUNTYWIDE)</b>										
MOSQUITO CONTROL	0.2121	0.2121	0.2121	0.2757	0.2757	0.2757	0.2757	0.2757	0.2200	0.2036
<b>SUBTOTAL</b>	<b>7.8915</b>	<b>7.8915</b>	<b>7.8915</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>
EROSION DIST A	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EROSION DIST B	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EROSION DIST C	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EROSION DIST D	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>SUBTOTAL COUNTYWIDE MAX MILL.</b>	<b>7.8915</b>	<b>7.8915</b>	<b>7.8915</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>UNINCORPORATED AREA MILLAGE</b>										
COMMUNITY DEVELOPMENT MSTU	0.3959	0.3959	0.3959	0.3959	0.3959	0.5256	0.5256	0.5256	0.4641	0.4605
LAW ENFORCEMENT MSTU	0.1084	0.3082	0.3082	0.3082	0.3082	0.3681	0.3557	0.3544	0.3188	0.3511
STORMWATER	0.3500	0.3500	0.3500	0.3500	0.4108	0.4108	0.4108	0.4108	0.5082	0.4731
PARKS MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.2500	0.2500	0.2500	0.2500	0.2313
TRANSPORTATION MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0900	0.0900	0.0900	0.0900	0.0833
<b>SUBTOTAL - UNINCORPORATED</b>	<b>0.8543</b>	<b>1.0541</b>	<b>1.0541</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>DEBT SERVICE FUNDS</b>										
BEACH I & S (COUNTYWIDE)	0.1504	0.1515	0.1284	0.1284	0.0922	0.0000	0.0000	0.0000	0.0000	0.0000
JAIL I & S (COUNTYWIDE)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>EROSION I &amp; S</b>										
ZONE A	0.0148	0.0016	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ZONE B	0.0007	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ZONE C	0.0068	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ZONE D	0.0141	0.0019	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PORT PROPERTY BOND	0.0268	0.0669	0.0377	0.0377	0.0284	0.0240	0.0240	0.0216	0.0154	0.0144
ENVIRONMENTAL LAND (CTYWIDE)	0.2500	0.2500	0.2500	0.1864	0.1711	0.1380	0.1250	0.1154	0.0823	0.0776
<b>SUBTOTAL - DEBT MAXIMUM MILLAGE</b>	<b>0.4420</b>	<b>0.4703</b>	<b>0.4161</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>SCHOOL DISTRICT</b>										
NON-VOTED CAPITAL IMPRV.	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
REQUIRED LOCAL EFFORT	6.3560	5.9980	6.0560	5.7440	5.8360	5.6890	5.4910	5.1870	5.0610	4.8140
VOTED CAPITAL IMPRV.	0.3300	0.3300	0.3000	0.3000	0.2900	0.2280	0.1820	0.0000	0.0000	0.0000
DISCRETIONARY	0.6950	0.6970	0.6970	0.6880	0.6830	0.6660	0.6400	0.7350	0.6760	0.6760
<b>TOTAL SCHOOL DISTRICT MILLAGE</b>	<b>9.3810</b>	<b>9.0250</b>	<b>9.0530</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>OTHER TAXING AGENCIES</b>										
CHILDREN'S SERVICE COUNCIL	0.3100	0.3800	0.3915	0.3915	0.3915	0.3915	0.3915	0.3915	0.3915	0.3858
FIRE DISTRICT	2.4300	2.6726	2.6726	2.6726	2.6726	2.7806	2.7806	2.7562	2.4562	2.2000
FLA.INLAND NAV. DISTRICT	0.0470	0.0440	0.0410	0.0385	0.0385	0.0385	0.0385	0.0385	0.0385	0.0345
SO. FLA. WATER MGT.(OKEE BASIN)	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130	0.2797
SO. FLA. WATER MGT.	0.2840	0.2840	0.2840	0.2840	0.2840	0.2840	0.2840	0.2840	0.2840	0.2549
EVERGLADES PROJECT	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0894
<b>TOTAL OTHER TAX AUTHORITIES</b>	<b>3.4840</b>	<b>3.7936</b>	<b>3.8021</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>TOTAL ALL TAX AUTHORITIES</b>	<b>22.0528</b>	<b>22.2345</b>	<b>22.2168</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>
VALUE ONE MILL (CO. GENERAL FUND)	8,141,161	8,190,167	8,147,434	8,671,495	9,414,824	10,777,175	13,496,591	17,531,857	24,412,809	25,554,081
<b>CITY OF FORT PIERCE</b>										
	7.3305	7.3305	7.3305	7.3305	7.3305	7.8305	7.8305	6.9823	5.9823	5.4674
<b>CITY OF PORT ST. LUCIE</b>										
	3.9400	3.9400	3.9400	4.2733	4.6066	4.9399	4.6899	4.6899	4.4399	4.2172
<b>TOWN OF ST. LUCIE VILLAGE</b>										
	1.0000	0.9890	0.9700	0.9100	0.9000	1.0000	1.0000	1.0000	1.5000	1.2500

(NOTE: DOES NOT INCLUDE SPECIAL TAXING DISTRICT MSTU'S)

### Taxable Property Values 1988-2007



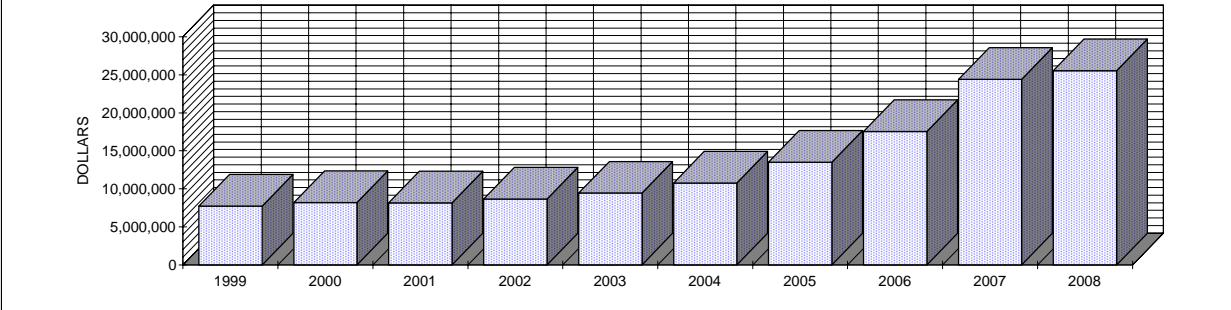
### Percentage Change in Countywide Property Values Planned vs Actual



Between tax years 1981 and 1991 countywide property values increased an average of 9% per year. This was followed by an average annual growth of just 2.8% from 1992 thru 2000. The past five years the rate of growth in countywide property values have increased by an average of 16.9%.

GENERAL FUND				GENERAL FUND			
	FINAL		PERCENT		FINAL		PERCENT
	CERTIFIED VALUE	DIFFERENCE	DIFFERENCE		CERTIFIED VALUE	DIFFERENCE	DIFFERENCE
1980	2,300,802,183			1995	7,167,166,187	63,440,959	0.89%
1981	2,521,586,744	220,784,561	9.60%	1996	7,486,030,190	318,864,003	4.45%
1982	2,867,734,704	346,147,960	13.73%	1997	7,937,402,083	451,371,893	6.03%
1983	3,083,530,363	215,795,659	7.52%	1998	7,738,060,581	-199,341,502	-2.51%
1984	3,897,879,971	814,349,608	26.41%	1999	8,190,166,624	452,106,043	5.84%
1985	4,194,714,452	296,834,481	7.62%	2000	8,139,395,362	-50,771,262	-0.62%
1986	4,416,000,387	221,285,935	5.28%	2001	8,667,691,605	528,296,243	6.49%
1987	4,720,251,700	304,251,313	6.89%	2002	9,440,470,969	772,779,364	8.92%
1988	5,204,587,267	484,335,567	10.26%	2003	10,794,450,475	1,353,979,506	14.34%
1989	5,621,419,606	416,832,339	8.01%	2004	13,635,067,852	2,840,617,377	26.32%
1990	6,309,634,141	688,214,535	12.24%	2005	17,531,857,063	3,896,789,211	28.58%
1991	6,703,624,675	393,990,534	6.24%	2006	24,412,809,790	6,880,952,727	39.25%
1992	6,867,017,584	163,392,909	2.44%	2007	25,554,081,157	1,141,271,367	4.67%
1993	6,975,159,041	108,141,457	1.57%				
1994	7,103,725,228	128,566,187	1.84%				

**VALUE OF ONE MILL  
Fiscal Years 1999 - 2008**

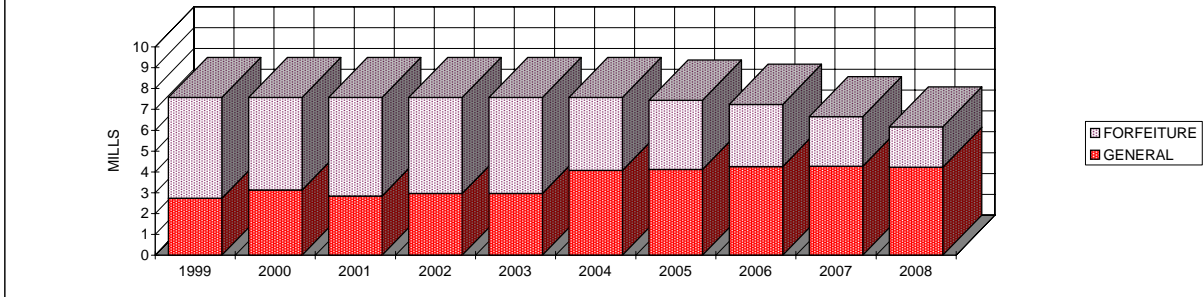


Fiscal Year	Value of 1 Mill*	Fiscal Year	Value of 1 Mill	Fiscal Year	Value of 1 Mill
1986	4,194,714	1996	7,167,166	2006	17,531,857
1987	4,428,537	1997	7,486,030	2007	24,412,810
1988	4,722,683	1998	7,937,402	2008	25,554,081
1989	5,204,587	1999	7,738,060		
		2000	8,190,167		
		2001	8,139,336		
		2002	8,667,692		
		2003	9,440,471		
		2004	10,777,175		
		2005	13,496,591		

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

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

**MILLAGE RATES 1999 THRU 2008  
GENERAL AND FINE & FORFEITURE FUNDS**

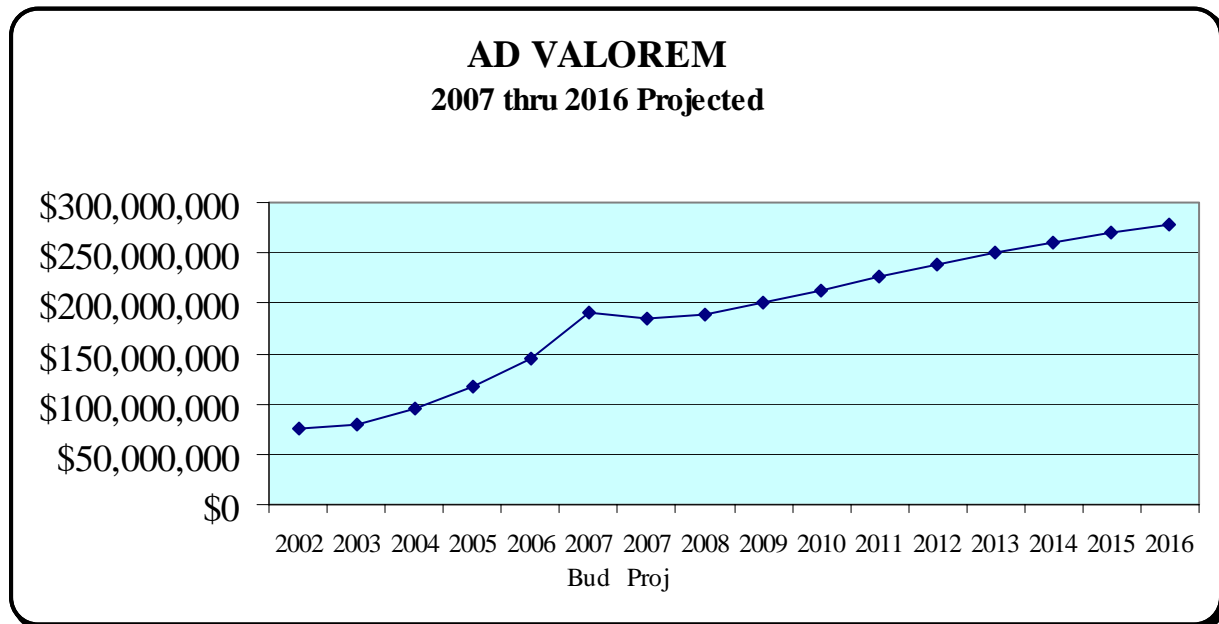


FISCAL YEAR	GENERAL	FINE & FORFEITURE	COMBINED
1986	1.7997	3.1209	4.9206
1987	2.2973	3.3705	5.6678
1988	2.7909	3.4619	6.2528
1989	2.2666	3.7301	5.9967
1990	3.0100	4.1562	7.1662
1991	2.5314	4.6258	7.1572
1992	2.3617	4.6769	7.0386
1993	3.4438	4.3393	7.7831
1994	3.3561	4.2804	7.6365
1995	2.9942	4.5227	7.5169
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

# 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/311100 & 311150

**Discussion & Concerns:** Ad Valorem revenues have shown a positive trend, while countywide millage rates have been reduced over the same time and indicates property values within the county are increasing. This increase is partly attributed to the emphasis the Board has placed on economic development which continues to attract new businesses. Another factor contributing to the increase in property values is the fact that the population within the county is growing and residents are demanding larger, higher quality homes.

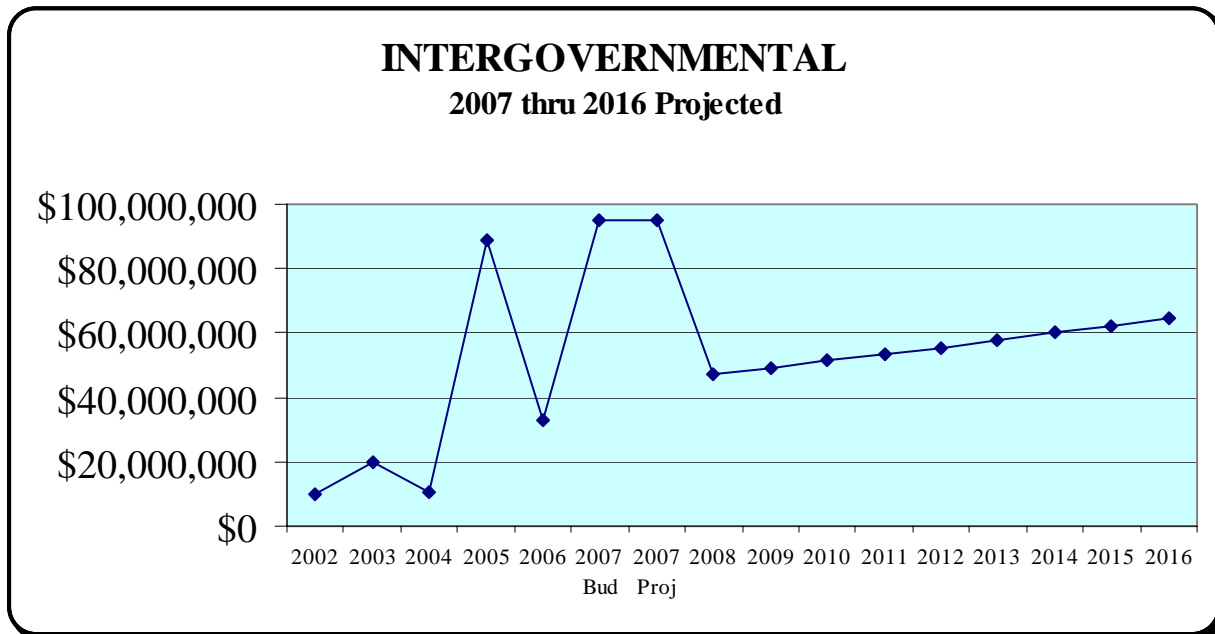
The Board of County Commissioners is continuing their efforts to alleviate the amount of taxes borne by the property owners by encouraging environmentally friendly industries and retailers to locate within St. Lucie County. Their Job Incentive Program has been successful in attracting companies like Liberty Medical, Home Shopping Network, 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 required St. Lucie County to reduce the millage rate to 91% of the rollback rate. This resulted in a \$5.9 million reduction in tax revenue for fiscal year 2008. For fiscal year 2009 and beyond, the new legislation would require the County to limit the increase over the rollback rate to the average growth in personal income for the State of Florida. In January 2009, the State may hold a referendum, which if passed, would change the property tax system in Florida and further limit the amount of property tax revenue that the County could collect.

***Assumptions & Projections:*** The fiscal year 2007 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. The projections for Fiscal Years 2007 through 2015 reflect an anticipated annual growth in countywide taxable property valuations of 6.0%. These projections will change if the referendum is approved.

**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

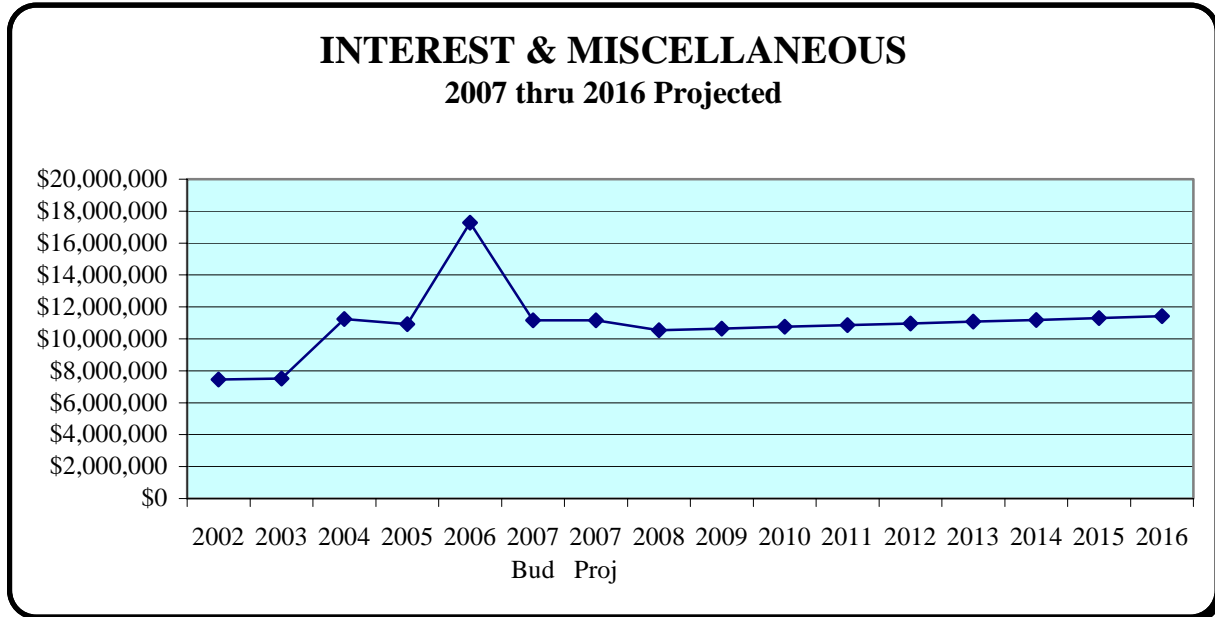
**Discussion & Concerns:** Although Revenues generated through grants have not been consistent year to year; they do show an upward trend. In Fiscal Year 1999, the County authorized a new

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. The Board experienced a decrease in this revenue in fiscal year 2001. This might have been due to the lackluster economy resulting in less grant funds available, however, in fiscal year 2003 this source increased by 19% and staff expects the program will continue to grow as the economy improves. The fiscal year 2005 budget reflects approximately \$70 million in federal and state reimbursements that the County anticipates related to damages from Hurricane Frances & Jeanne.

**Assumptions & Projections:** Once the intergovernmental revenues related to Hurricane Frances, Jeanne, & Wilma have been received, Staff expects revenues to return to previous levels with an aggressive grant acquisition program generating an estimated 4% annual increase in revenue each year.

**INTEREST & MISCELLANEOUS REVENUE**

This source of revenue is mainly comprised of earned interest, special assessments, (i.e. imposed to fund Municipal Services Benefit Unit projects) rent/lease agreement, reimbursements and concession receipts. 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/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.

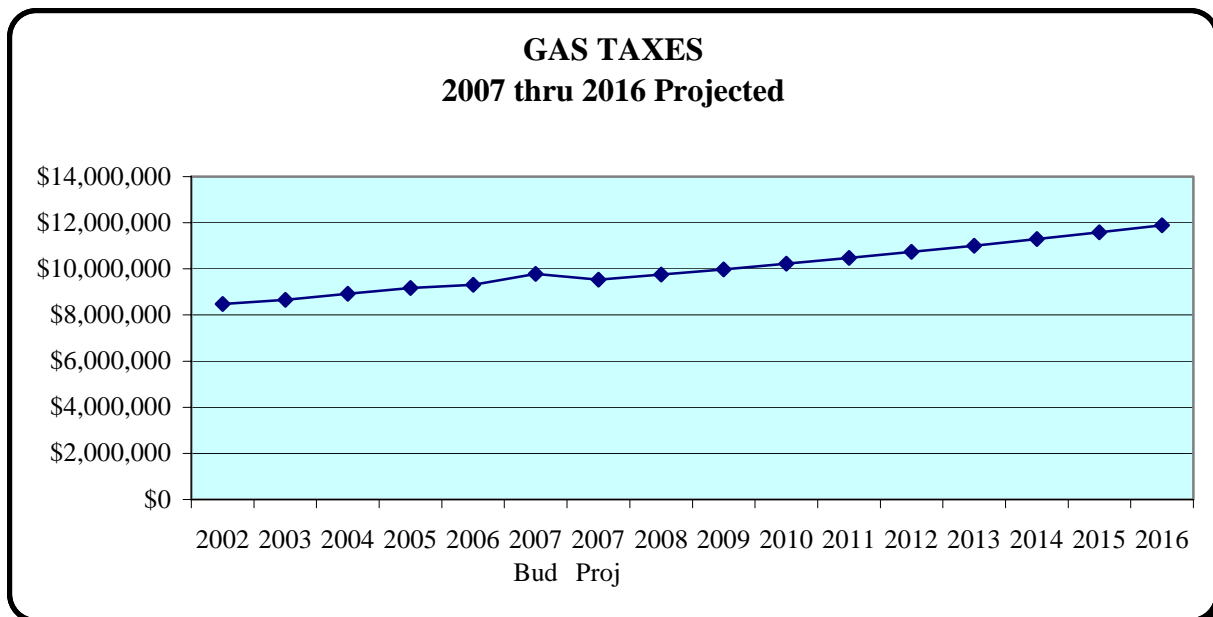
2) Departments, particularly Public Works, Central Services and Parks & Recreation, will begin spending more of the funds allocated to them for capital improvement projects.

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

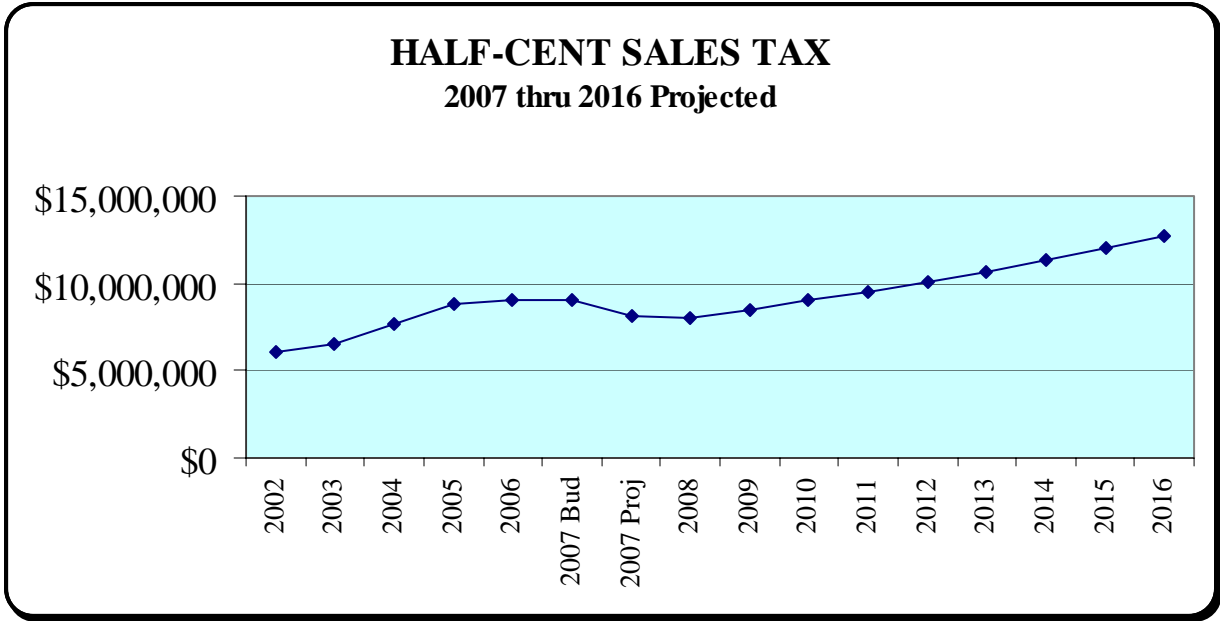
**Discussion & Concerns:** The Local Option 1-6 Cent Gas Tax was initially levied on September 1, 1985 imposing four of the possible six cents. Effective September 1, 1987, the additional two cents were imposed. Facing a shortage of revenue to fund needed infrastructure improvements, the St. Lucie County 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). Both the Local Option 1-6 Gas Tax and the Local Option 1-5 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, particularly in light of the fact that the City of Port St. Lucie is making major infrastructure improvements in an attempt to facilitate the expanding population.

**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. These revenues may be used for countywide programs.



**Legal Authority:** Florida Statutes Chapter 218, Part IV

**Fund/Account Number:** 215/335180

**Discussion & Concerns:** From 1993 through 2003, the distributions from the State grew 5.8% per year while the portion allocated to St. Lucie County kept pace, growing 5.4% per year. 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. We are experiencing a reduction of half-cent sales tax in fiscal year 2007. We expect that to continue into fiscal year 2008.

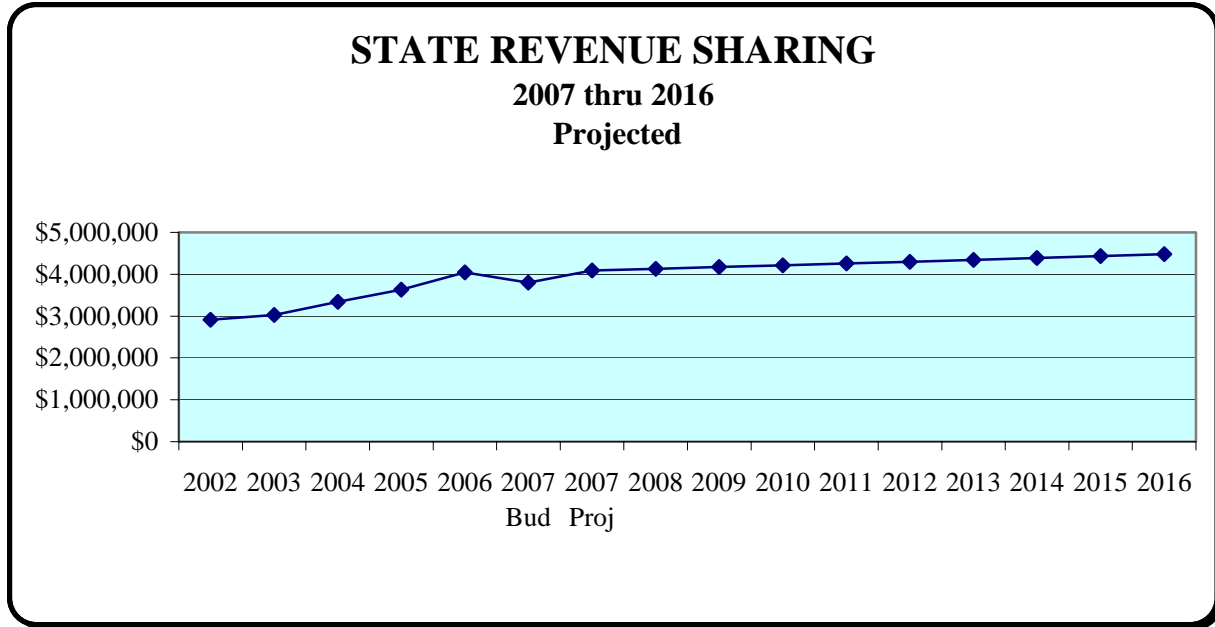
**Assumptions & Projections:** We are taking a conservative approach when budgeting anticipated revenue from the Half-Cent Sales Tax. Staff projects a 6% annual increase in half-cent sales tax revenue beginning in fiscal year 2009.

**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.



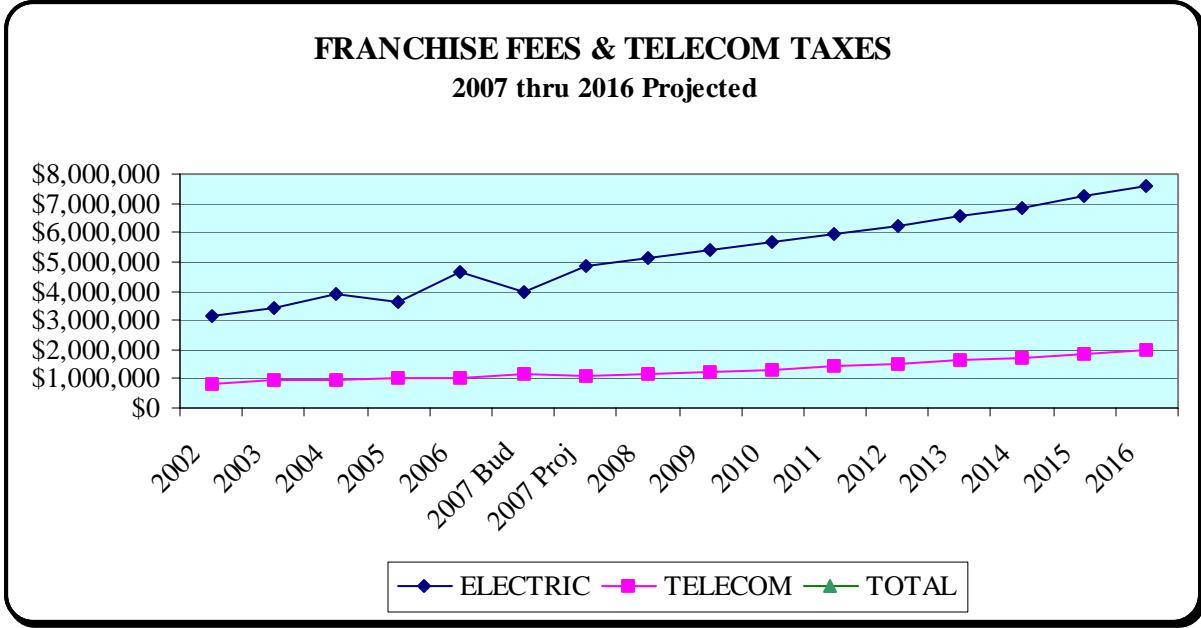
**Legal Authority:** Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

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

**Assumptions & Projections:** Because St. Lucie County is one of the fastest growing areas in the State, staff anticipates a positive trend. 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

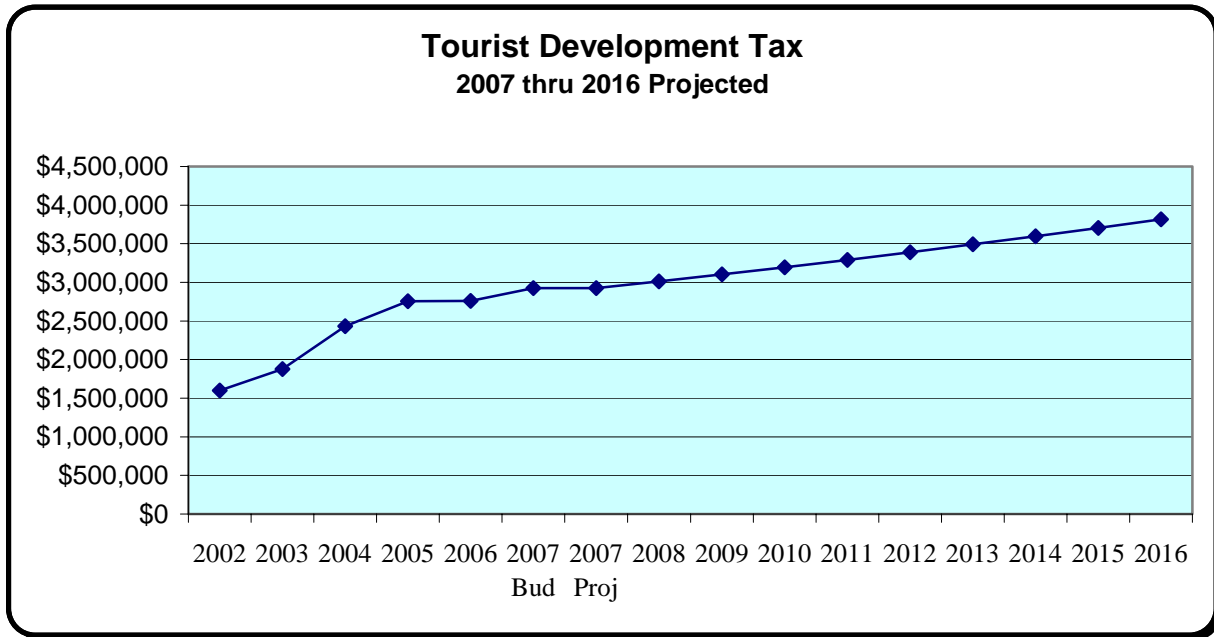
**Discussion & Concerns:** The Communications Services Tax Simplification Law, Chapter 00-260 Laws of Florida (the Communications Tax Law) combines current State and local taxes under a single law administered by the Florida Department of Revenue (DOR). Beginning October 1, 2001, all communication services 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 and considering the growth of St. Lucie County there is no reason to believe it will cease. The major contributors to this source are the electric companies but blending the three streams results in a projected 5% annual growth rate.

**TOURIST DEVELOPMENT TAX**

In 1984 the county’s voters approved a referendum levying a two cent Tourist Development Tax. Revenue from these two cents are 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 205.032 and 205.033

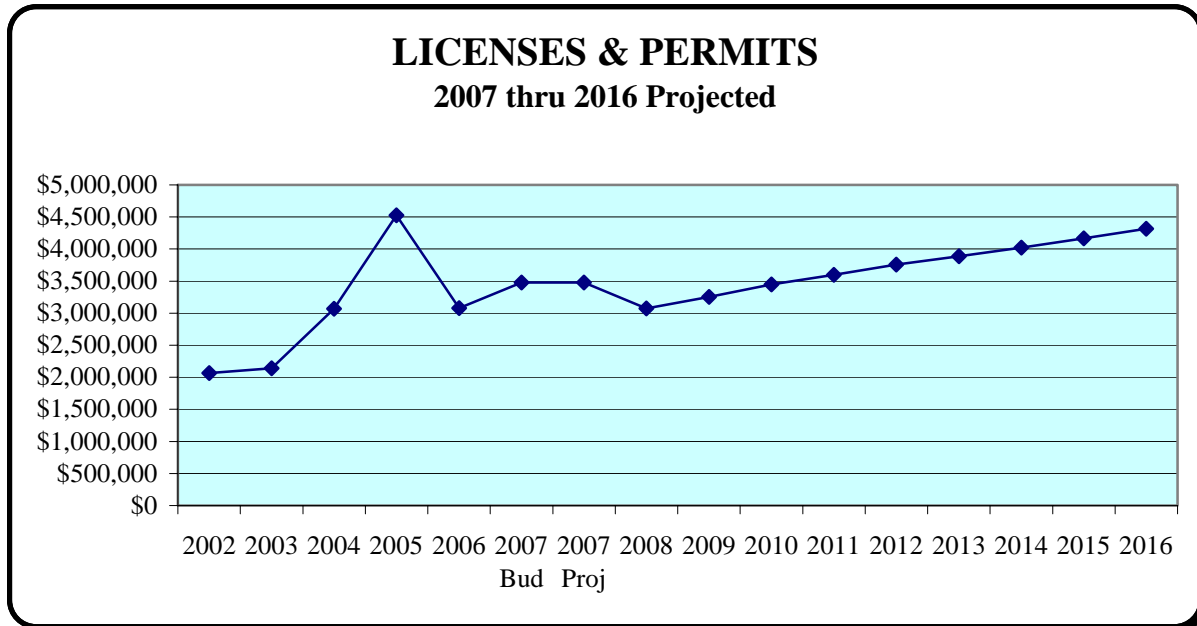
**Fund/Account Number:** 162/312100, 262/312100, 610/312100, and 611/312100

**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, a 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 3%.

## LICENSES & PERMITS

This revenue source includes occupational licenses, building permits, and certification fees.



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

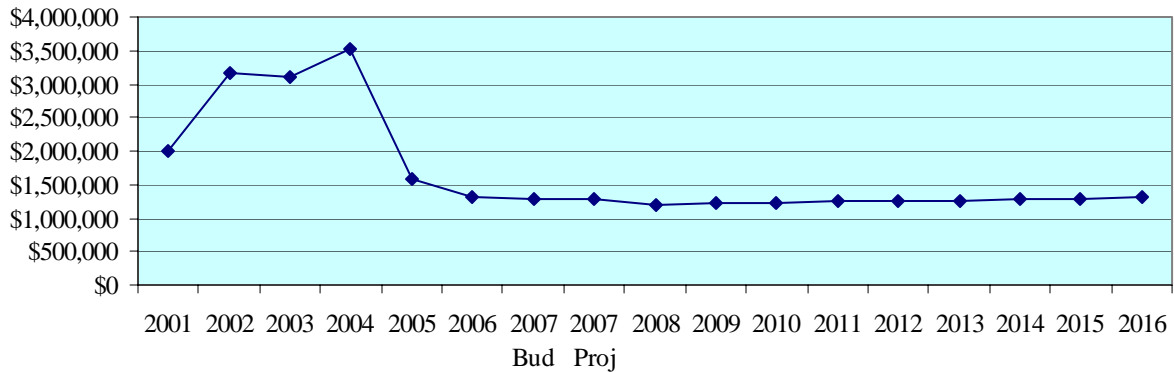
**Discussion & Concerns:** Before 1972, the State had imposed an occupational license tax and shared the revenues with the counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of Florida, authorized 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 as a result of a slowdown in the housing market. Future growth is anticipated to continue at a rate of 4% per year.

## 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.

**FINES & FORFEITS**  
**2007 thru 2016**  
**Projected**



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

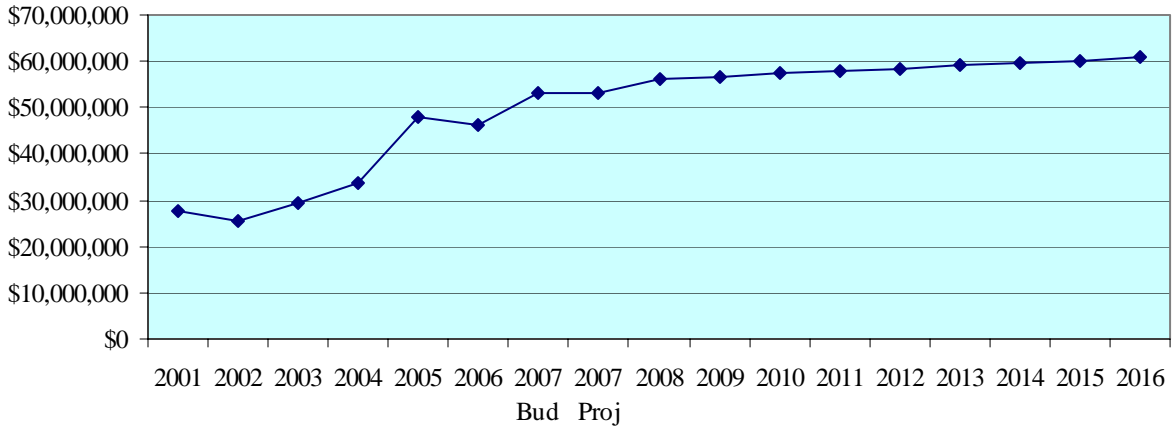
**Assumptions & Projections:** Article V, revision 7 diverted fine and forfeiture revenue to the State. This resulted in a large decline in FY 2005. In subsequent years, the County expects this revenue source to remain stable.

**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  
2007 thru 2016 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.

## PERSONNEL HISTORY

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	% CHANGE
<b>GENERAL GOVERNMENT</b>											
Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0%
County Administrator	6.00	6.00	7.00	10.00	10.00	9.00	9.00	10.00	8.00	8.00	0%
Media Relations	0.00	0.00	0.00	0.00	0.00	3.00	4.00	5.00	5.00	5.00	0%
County Attorney	11.00	11.00	11.00	11.00	11.00	11.00	12.00	12.00	15.00	22.00	47%
Information Technology	43.50	44.50	47.50	52.50	54.50	54.50	60.50	60.50	59.50	57.50	-3%
Research & Education Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00	0%
<b>Total General Government</b>	<b>65.50</b>	<b>66.50</b>	<b>70.50</b>	<b>78.50</b>	<b>80.50</b>	<b>82.50</b>	<b>90.50</b>	<b>94.50</b>	<b>94.50</b>	<b>99.50</b>	5%
<b>ADMINISTRATIVE SERVICES</b>											
Management and Budget	7.00	7.00	8.00	11.00	11.00	11.00	9.00	9.00	9.00	9.00	0%
Human Resources/Risk Mgt	7.25	9.25	9.25	9.25	9.25	10.25	10.25	10.88	10.88	10.88	0%
Purchasing	9.00	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	0%
Central Services	50.00	49.00	74.00	81.50	81.75	80.75	83.38	87.38	87.38	87.38	0%
<b>Total Administrative Services</b>	<b>73.25</b>	<b>73.75</b>	<b>99.75</b>	<b>110.25</b>	<b>110.25</b>	<b>113.55</b>	<b>111.13</b>	<b>115.76</b>	<b>115.76</b>	<b>115.76</b>	0%
<b>COUNTY EXTENSION OFFICE</b>											
Agriculture	11.60	14.40	14.90	18.80	20.00	21.00	20.72	20.72	21.50	21.50	0%
<b>Total County Ext. Office</b>	<b>11.60</b>	<b>14.40</b>	<b>14.90</b>	<b>18.80</b>	<b>20.00</b>	<b>21.00</b>	<b>20.72</b>	<b>20.72</b>	<b>21.50</b>	<b>21.50</b>	0%
<b>COMMUNITY SERVICES</b>	<b>5.20</b>	<b>6.20</b>	<b>6.20</b>	<b>7.20</b>	<b>7.20</b>	<b>9.20</b>	<b>9.20</b>	<b>14.20</b>	<b>16.20</b>	<b>16.20</b>	0%
<b>CULTURAL AFFAIRS</b>											
Administration	0.00	0.00	0.00	0.00	2.00	1.00	2.00	2.00	2.00	2.00	0%
Historical Museum	4.10	3.85	3.85	4.35	4.35	5.10	5.10	5.50	5.50	5.50	0%
Marine Center	0.00	0.00	1.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	0%
Post Office Museum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	3.00	0%
UDT Seal Museum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	3.00	0%
<b>Total Cultural Affairs</b>	<b>4.10</b>	<b>3.85</b>	<b>4.85</b>	<b>6.85</b>	<b>7.85</b>	<b>8.60</b>	<b>9.10</b>	<b>16.50</b>	<b>16.50</b>	<b>16.50</b>	0%
<b>ECONOMIC &amp; STRATEGIC DEV.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	N/A
<b>ENVIRONMENTAL RESOURCES</b>											
Administration	0.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0%
Education & Outreach/ Oxbow	0.00	0.00	0.00	3.00	4.00	4.00	4.00	5.17	5.17	5.17	0%
Environmental Lands	0.00	0.00	0.00	4.00	5.00	5.00	6.00	7.00	8.00	8.00	0%
Environmental Regulations	0.00	0.00	0.00	3.00	3.00	3.00	4.00	5.00	7.00	8.00	14%
<b>Total Environmental Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>14.00</b>	<b>14.00</b>	<b>16.00</b>	<b>19.17</b>	<b>22.17</b>	<b>23.17</b>	5%
<b>GRANT RESOURCES/ DISASTER REC</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	0%
<b>GROWTH MANAGEMENT</b>											
Administration	3.00	4.00	4.00	4.00	4.00	4.00	8.00	10.00	15.00	15.00	0%
Planning	18.00	9.00	11.00	13.00	13.00	13.00	15.00	17.00	12.00	12.00	0%
Economic Development	4.00	4.00	4.00	4.00	3.00	0.00	0.00	0.00	0.00	0.00	-100%
GIS/Technical Services	0.00	5.00	3.00	5.00	5.00	6.00	0.00	0.00	0.00	0.00	-100%
Resource Protection	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-100%
Tourism	2.10	2.50	2.50	4.00	4.00	0.00	0.00	0.00	0.00	0.00	-100%
Tourism & Economic Development	0.00	0.00	0.00	0.00	7.00	7.00	6.00	6.00	5.00	0.00	-100%
<b>Total Growth Management</b>	<b>27.10</b>	<b>27.50</b>	<b>24.50</b>	<b>30.00</b>	<b>29.00</b>	<b>31.00</b>	<b>29.00</b>	<b>33.00</b>	<b>32.00</b>	<b>27.00</b>	-16%
<b>LIBRARY</b>	<b>67.80</b>	<b>67.80</b>	<b>67.80</b>	<b>71.20</b>	<b>76.44</b>	<b>76.60</b>	<b>76.16</b>	<b>77.52</b>	<b>77.52</b>	<b>76.52</b>	-1%
<b>MOSQUITO CONTROL</b>	<b>23.50</b>	<b>23.50</b>	<b>22.50</b>	<b>23.40</b>	<b>23.39</b>	<b>25.60</b>	<b>26.87</b>	<b>28.72</b>	<b>31.90</b>	<b>32.14</b>	1%
<b>PARKS AND RECREATION</b>											
Administration	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	7.00	7.00	0%
Civic Center	13.25	13.25	11.80	11.25	11.25	11.25	11.25	0.00	0.00	0.00	-100%
Fairgrounds	0.00	0.00	0.00	0.00	4.00	6.00	8.00	11.50	11.50	8.84	-23%

## PERSONNEL HISTORY

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	% CHANGE
<b>*Parks</b>	60.00	60.00	60.00	65.04	67.79	67.79	68.79	74.76	77.76	78.76	1%
Recreation	24.80	25.80	25.80	27.80	28.80	30.30	30.80	39.35	39.35	32.85	-17%
Savannas	3.20	3.20	3.90	3.90	3.90	5.90	5.90	7.26	7.26	7.26	0%
Golf Course	24.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	0%
Special Needs Shelter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.50	N/A
*Sports Complex	12.00	12.00	12.00	13.88	13.88	13.88	13.88	14.88	14.88	14.88	0%
<b>Total Parks and Recreation</b>	<b>142.25</b>	<b>144.25</b>	<b>143.50</b>	<b>151.87</b>	<b>160.62</b>	<b>166.12</b>	<b>169.62</b>	<b>178.75</b>	<b>182.75</b>	<b>183.09</b>	0%
<b>PORT AND AIRPORT</b>											
Airport	5.00	5.00	5.00	7.50	7.50	7.50	7.50	8.50	9.50	9.50	0%
Port**	1.60	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0%
<b>Total Port and Airport</b>	<b>6.60</b>	<b>5.00</b>	<b>5.00</b>	<b>7.50</b>	<b>7.50</b>	<b>8.50</b>	<b>8.50</b>	<b>9.50</b>	<b>10.50</b>	<b>10.50</b>	0%
<b>PUBLIC SAFETY</b>											
Central Communications	49.00	49.00	50.00	50.00	54.00	59.00	62.50	65.50	68.50	69.00	1%
Emergency Management	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.25	8%
Animal Control	3.60	3.60	3.60	4.00	4.00	4.00	4.00	4.50	4.50	4.50	0%
RAD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.25	13%
Marine Safety	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	14.00	0%
<b>Total Public Safety</b>	<b>72.60</b>	<b>70.60</b>	<b>71.60</b>	<b>71.60</b>	<b>76.00</b>	<b>81.00</b>	<b>84.50</b>	<b>88.00</b>	<b>92.00</b>	<b>93.00</b>	1%
<b>PUBLIC WORKS</b>											
Administration	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00	5.00	0%
Engineering	23.25	23.00	23.00	23.25	24.25	25.25	27.00	28.00	28.00	28.00	0%
Erosion District	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	0%
Code Compliance	25.00	33.00	35.55	36.55	44.55	47.55	66.00	74.00	75.00	56.00	-25%
Recycling	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-100%
Road & Bridge	76.00	75.00	74.00	74.00	74.00	79.00	80.00	80.00	81.00	81.00	0%
Stormwater MSTU	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00	-25%
<b>Total Public Works</b>	<b>132.25</b>	<b>139.00</b>	<b>139.55</b>	<b>140.80</b>	<b>149.80</b>	<b>158.80</b>	<b>182.00</b>	<b>191.00</b>	<b>195.00</b>	<b>175.00</b>	-10%
<b>SOLID WASTE</b>	<b>29.00</b>	<b>29.00</b>	<b>32.00</b>	<b>33.00</b>	<b>32.00</b>	<b>39.00</b>	<b>49.00</b>	<b>53.00</b>	<b>53.00</b>	<b>49.00</b>	-8%
<b>*SOIL &amp; WATER</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	0%
<b>STRATEGY &amp; SPECIAL PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	-100%
<b>TRANSPORTATION PLANNING ORG.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	<b>5.00</b>	0%
<b>UTILITIES</b>											
*Utilities Operations	5.00	5.00	6.00	7.33	8.33	8.33	9.33	10.33	10.33	10.00	-3%
<b>VETERANS</b>	<b>6.00</b>	<b>6.80</b>	<b>6.80</b>	<b>7.55</b>	<b>7.61</b>	<b>8.90</b>	<b>9.65</b>	<b>10.37</b>	<b>10.37</b>	<b>10.37</b>	0%
<b>TOTAL POSITIONS APPROVED:</b>	<b>672.75</b>	<b>684.15</b>	<b>716.45</b>	<b>778.85</b>	<b>811.49</b>	<b>853.70</b>	<b>902.28</b>	<b>962.04</b>	<b>987.00</b>	<b>969.25</b>	-2%
PERCENT CHANGE EACH YEAR	-0.22%	1.69%	5.60%	7.81%	3.83%	5.20%	5.69%	6.62%	2.59%	-1.80%	

\* This position in the past was not included in this report, 2002-2003 we implemented the changes.

-Personnel appropriations were collected from Budget Manuals, Department Directors, and Personnel and Payroll records. The Office of Mgmt & Budget has compiled the data and finalized the actual approvals for each year.

-In departments that restructuring has occurred in, the data has been modified to reflect the actual trend.

\*\* This position has been approved but is not funded.

## Summary of Debt Service Requirements

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

### Governmental Activities

Year Ending Sept 30,	Bonds		
	Principal	Interest	Total P & I
2008	7,596,997	7,204,767	14,801,764
2009	17,374,898	6,940,706	24,315,604
2010	7,247,821	6,226,724	13,474,545
2011-2015	32,761,348	26,883,520	59,644,868
2016-2020	29,224,739	19,338,462	48,563,201
2021-2025	34,290,000	11,826,331	46,116,331
2026-2030	19,495,000	4,852,069	24,347,069
2031-2033	10,265,000	959,156	11,224,156
	<b>\$158,255,803</b>	<b>\$84,231,735</b>	<b>\$242,487,538</b>

Year Ending Sept 30,	Notes		
	Principal	Interest	Total P&I
2008	16,725,640	1,431,567	18,157,207
2009	1,394,555	539,795	1,934,350
2010	1,460,233	479,784	1,940,017
2011-2015	5,867,042	1,499,989	7,367,031
2016-2020	8,046,300	331,621	8,377,921
2021-2025	0	0	0
2026-2030	0	0	0
2031-2033	0	0	0
	<b>\$33,493,770</b>	<b>\$4,282,756</b>	<b>\$37,776,526</b>

Year Ending Sept 30,	Other Long-Term Obligations		
	Principal	Interest	Total P&I
2008	21,370	48,412	69,782
2009	22,847	46,935	69,782
2010	24,400	45,382	69,782
2011-2015	149,376	199,532	348,909
2016-2020	208,469	140,439	348,908
2021-2025	214,516	70,686	285,203
2026-2030	101,315	9,401	110,716
2031-2033	0	0	0
	<b>\$742,294</b>	<b>\$560,786</b>	<b>\$1,303,080</b>

## Summary of Debt Service Requirements

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

### Governmental Activities

Year Ending Sept 30,	Special Assessments		
	Principal	Interest	Total P&I
2008	16,109,269	568,588	16,677,857
2009	111,361	54,778	166,139
2010	100,522	46,767	147,289
2011-2015	496,608	161,143	657,750
2016-2020	380,955	46,424	427,380
2021-2025	16,000	409	16,409
2026-2030	0	0	0
2031-2033	0	0	0
	<b>\$17,214,714</b>	<b>\$878,108</b>	<b>\$18,092,823</b>

Year Ending Sept 30,	Capital Leases		
	Principal	Interest	Total P&I
2008	121,518	2,821	124,339
2009	0	0	0
2010	0	0	0
2011-2015	0	0	0
2016-2020	0	0	0
2021-2025	0	0	0
2026-2030	0	0	0
2031-2033	0	0	0
	<b>\$121,518</b>	<b>\$2,821</b>	<b>\$124,339</b>

Year Ending Sept 30,	Total Combined Debt		
	Principal	Interest	Total P&I
2008	40,574,794	9,256,154	49,830,948
2009	18,903,661	7,582,214	26,485,875
2010	8,832,976	6,798,657	15,631,632
2011-2015	39,274,374	28,744,183	68,018,558
2016-2020	37,860,464	19,856,946	57,717,410
2021-2025	34,520,516	11,897,426	46,417,943
2026-2030	19,596,315	4,861,470	24,457,785
2031-2033	10,265,000	959,156	11,224,156
<b>Total Long-Term Debt</b>	<b>\$209,828,100</b>	<b>\$89,956,207</b>	<b>\$299,784,307</b>

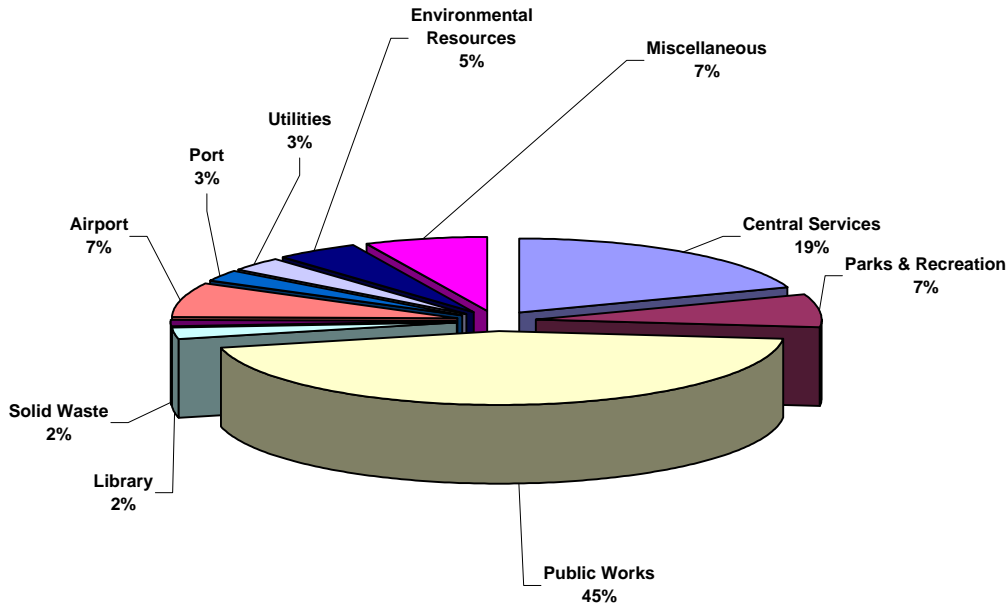
The following table provides a breakdown of capital expenditures from which the previous charts were based.

## FIVE-YEAR CAPITAL IMPROVEMENT PLAN SUMMARY

DEPARTMENT / DIVISION	FY08	FY09	FY10	FY11	FY12	FIVE-YEAR TOTAL
<b>Central Services Capital</b>						
Capital Projects	\$ 38,217,850	\$ 192,483	\$ 249,581	\$ 310,564	\$ 375,666	\$ 39,346,144
Fleet Upgrade	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
<b>Sub-Total</b>	<b>\$ 38,717,850</b>	<b>\$ 692,483</b>	<b>\$ 749,581</b>	<b>\$ 810,564</b>	<b>\$ 875,666</b>	<b>\$ 41,846,144</b>
<b>Parks and Recreation</b>	<b>\$ 14,946,317</b>	<b>\$ 3,957,665</b>	<b>\$ 1,106,013</b>	<b>\$ 250,000</b>	<b>\$ 816,800</b>	<b>\$ 21,076,795</b>
<b>Public Works</b>	<b>\$ 89,501,101</b>	<b>\$ 4,225,000</b>	<b>\$ 8,048,000</b>	<b>\$ 3,900,000</b>	<b>\$ 19,425,000</b>	<b>\$ 125,099,101</b>
<b>Library Capital</b>	<b>\$ 4,856,061</b>	<b>\$ 6,725,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,581,061</b>
<b>Solid Waste &amp; Recycling</b>	<b>\$ 3,046,703</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,046,703</b>
<b>Airport (includes grant funding)</b>	<b>\$ 14,779,268</b>	<b>\$ 7,657,792</b>	<b>\$ 2,585,896</b>	<b>\$ 3,030,646</b>	<b>\$ 2,201,646</b>	<b>\$ 30,255,248</b>
<b>Port (includes grant funding)</b>	<b>\$ 5,165,103</b>	<b>\$ 37,957,000</b>	<b>\$ 50,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 43,372,103</b>
<b>Utilities</b>	<b>\$ 5,832,496</b>	<b>\$ 1,320,000</b>	<b>\$ 3,320,000</b>	<b>\$ 4,220,000</b>	<b>\$ 1,670,000</b>	<b>\$ 16,362,496</b>
<b>Environmental Resources</b>	<b>\$ 9,701,661</b>	<b>\$ 171,350</b>	<b>\$ 144,000</b>	<b>\$ 135,000</b>	<b>\$ 134,000</b>	<b>\$ 10,286,011</b>
<b>Miscellaneous</b>	<b>\$ 13,810,405</b>	<b>\$ 96,500</b>	<b>\$ 86,500</b>	<b>\$ 86,500</b>	<b>\$ 66,500</b>	<b>\$ 14,146,405</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$ 200,356,965</b>	<b>\$ 62,802,790</b>	<b>\$ 16,089,990</b>	<b>\$ 12,532,710</b>	<b>\$ 25,289,612</b>	<b>\$ 317,072,067</b>

The chart below shows the composition of the St. Lucie County Capital Plan by department/division for Fiscal Year 2007-2008.

### Distribution of Capital Expenditures Fiscal Year 2007-2008



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

