

**ST. LUCIE COUNTY
FISCAL YEAR 2001-2002 BUDGET
BUDGET SUMMARY**

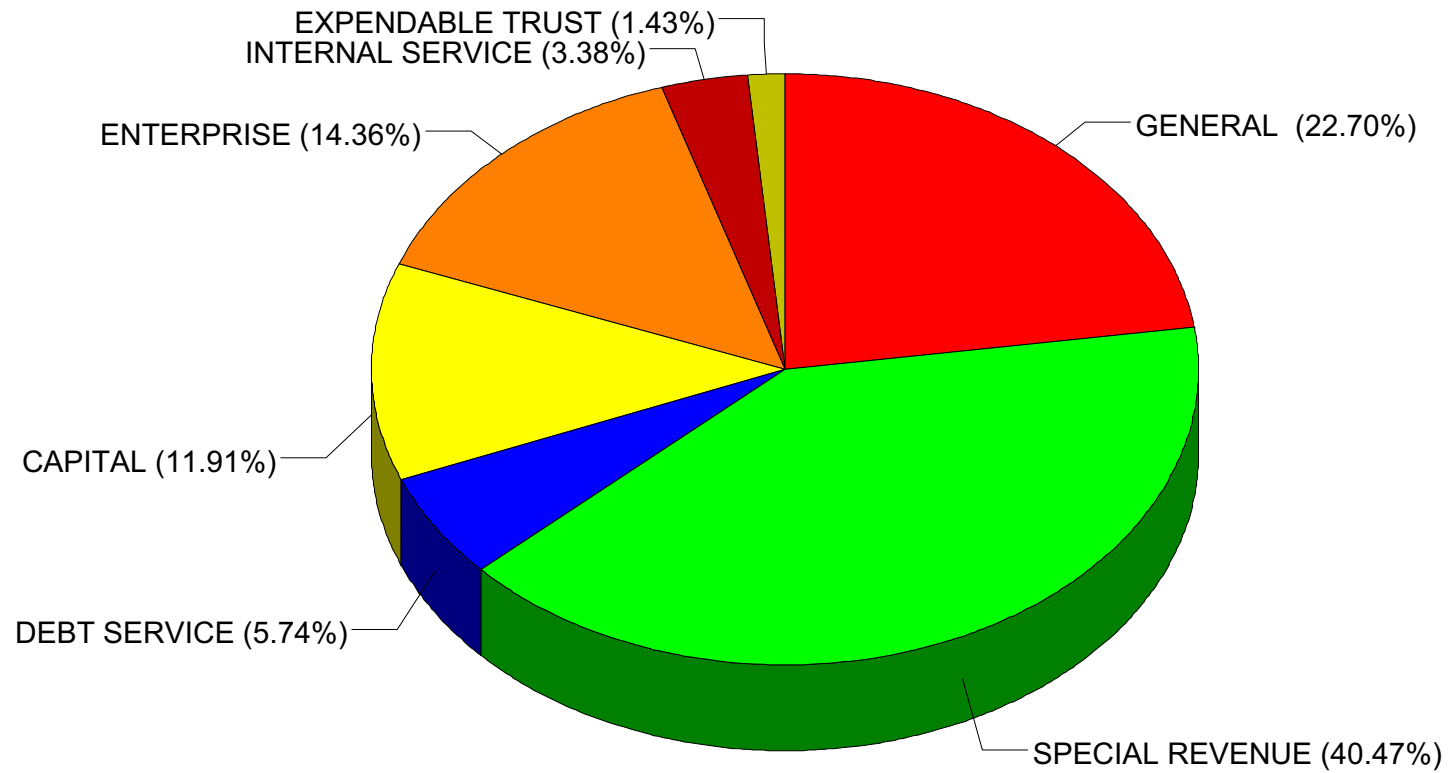
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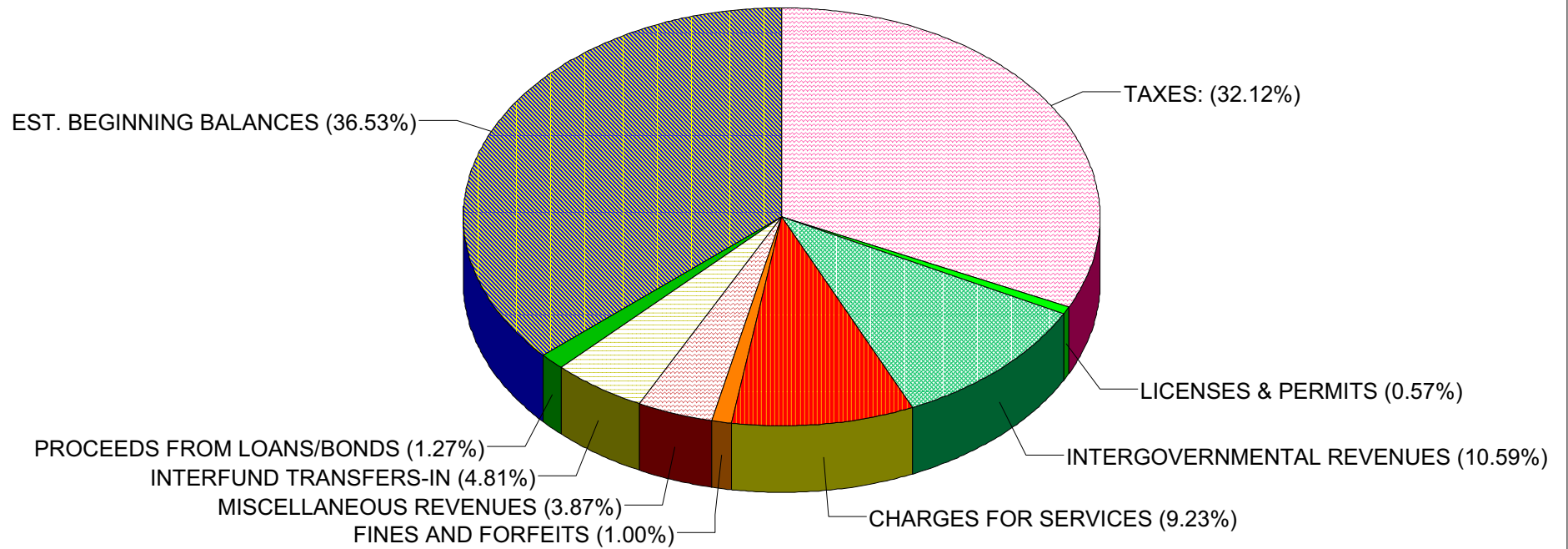
BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY - FISCAL YEAR 2001-2002

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	EXPENDABLE TRUST FUNDS	TOTAL ALL FUNDS
ESTIMATED REVENUES:								
TAXES:								
AD VALOREM	25,851,444	48,335,519	5,932,820	0	0	0	0	80,119,783
OTHER TAXES & FEES	205,263	6,180,105	412,666	2,699,997	0	0	1,436,148	10,934,179
LICENSES & PERMITS	56,200	20,000	0	0	1,440,000	0	93,684	1,609,884
INTERGOVERNMENTAL REVENUES	11,418,244	17,948,147	54,704	607,380	0	0	0	30,028,475
CHARGES FOR SERVICES	4,736,009	2,558,928	0	0	10,591,037	8,087,710	193,220	26,166,904
FINES AND FORFEITS	46,000	1,686,050	948,116	0	0	0	151,000	2,831,166
MISCELLANEOUS REVENUES	2,025,690	4,317,919	661,773	1,699,974	1,348,121	10,850	917,966	10,982,293
OTHER FINANCING SOURCES								
INTERFUND TRANSFERS-IN	1,231,633	4,121,033	213,198	6,709,770	1,200,837	41,000	111,156	13,628,627
PROCEEDS FROM LOANS/BONDS	0	0	0	3,610,527	0	0	0	3,610,527
INTERNAL SERVICES	0	0	0	0	0	0	0	0
LESS 5%	(1,681,927)	(3,195,316)	(397,768)	(202,571)	(644,002)	0	(127,463)	(6,249,047)
EST. BEGINNING BALANCES	19,047,200	30,210,939	8,099,141	17,905,125	25,862,361	1,243,682	1,193,508	103,561,956
TOTAL EST. REVENUE SOURCES	62,935,756	112,183,324	15,924,650	33,030,202	39,798,354	9,383,242	3,969,219	277,224,747
ESTIMATED EXPENDITURES:								
GENERAL GOVERNMENT	16,201,913	5,774,460	100,898	11,814,352	525,790	7,731,549	314,943	42,463,905
PUBLIC SAFETY	843,781	14,754,537	0	1,605,048	0	0	1,116,158	18,319,524
PHYSICAL ENVIRONMENT	2,339,332	8,510,303	0	10,275,678	19,182,779	0	0	40,308,092
TRANSPORTATION	2,704,265	38,153,327	0	2,965,856	0	0	0	43,823,448
ECONOMIC ENVIRONMENT	779,145	960,807	0	0	0	0	497,646	2,237,598
HUMAN SERVICES	4,484,127	2,853,968	0	0	0	0	0	7,338,095
CULTURE & RECREATION	11,266,744	425,995	0	5,200,928	3,286,429	0	129,156	20,309,252
INFORMATION TECHNOLOGY	4,374,898	0	0	0	0	0	0	4,374,898
DEBT SERVICE-PRINCIPAL	0	131,888	4,385,648	0	974,645	0	55,454	5,547,635
DEBT SERVICE-INTEREST & FEES	0	40,510	3,179,526	20,800	1,028,374	0	744,255	5,013,465
TOTAL EXPENDITURES/EXPENSES	42,994,205	71,605,795	7,666,072	31,882,662	24,998,017	7,731,549	2,857,612	189,735,912
OTHER FINANCING USES								
INTERFUND TRANSFERS	6,033,862	1,961,502	3,173,834	403,959	67,951	1,067,682	919,837	13,628,627
TRANSFER TO CONSTITUTIONAL OFFICERS	2,954,257	34,089,235	0	0	0	0	0	37,043,492
TOTAL EXPENDITURES & USES	51,982,324	107,656,532	10,839,906	32,286,621	25,065,968	8,799,231	3,777,449	240,408,031

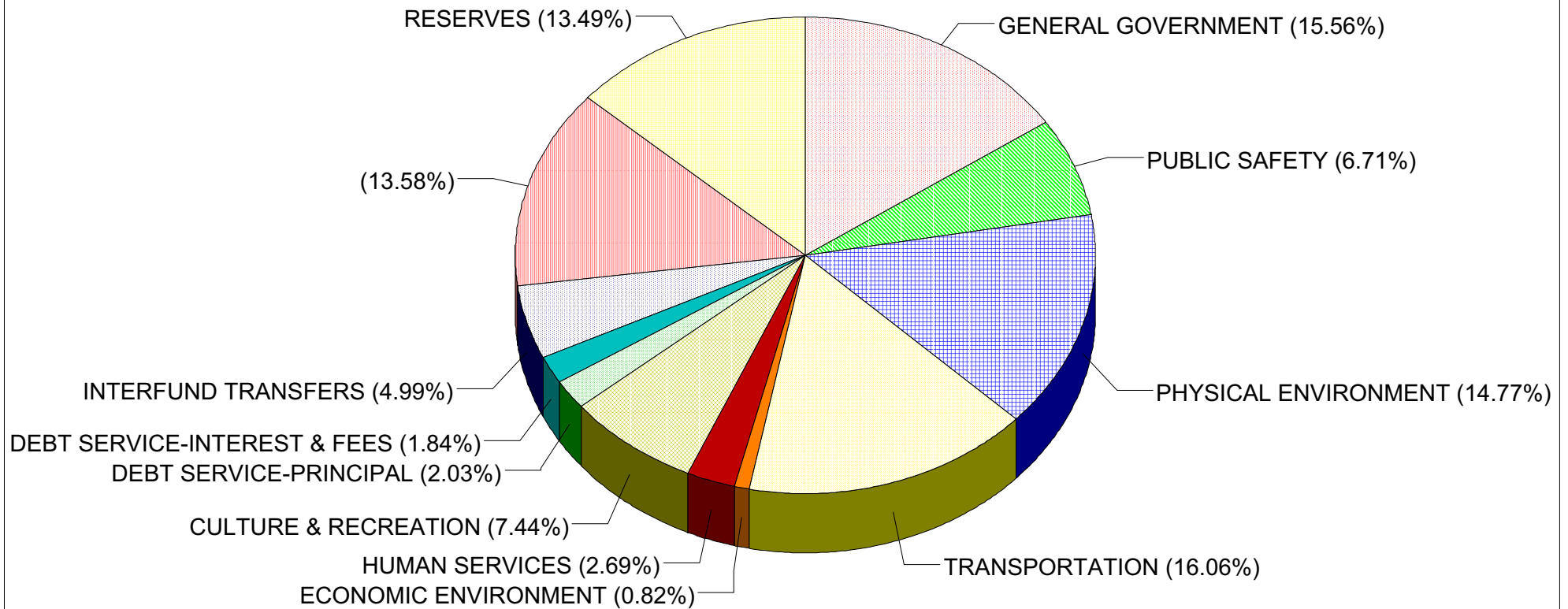
TOTAL BUDGET BY FUND TYPE



REVENUES - ALL FUNDS



EXPENDITURES - ALL FUNDS



CONSTITUTIONAL OFFICERS BUDGETS

CONSTITUTIONAL OFFICER	BOCC ALLOCATION (AD VALOREM)	OTHER FUNDING	TOTAL BUDGET
SUPERVISOR OF ELECTIONS			
BUDGET ALLOCATION	1,637,726		1,637,726
SUPPORT SERVICES	0		
TOTAL	<u>1,637,726</u>		
CLERK OF CIRCUIT COURT			
BUDGET ALLOCATION	3,712,971	(a)	3,712,971
SUPPORT SERVICES	0		
TOTAL	<u>3,712,971</u>		
PROPERTY APPRAISER			
BUDGET ALLOCATION	2,845,364	534,835	3,380,199
SUPPORT SERVICES	0		
TOTAL	<u>2,845,364</u>		
TAX COLLECTOR			
BUDGET ALLOCATION	3,369,017	1,076,334	4,445,351
SUPPORT SERVICES	0		
TOTAL	<u>3,369,017</u>		
SHERIFF			
BUDGET ALLOCATION	33,965,463	899,324	34,864,787
SUPPORT SERVICES	418,402		
TOTAL	<u>34,383,865</u>		
TOTAL	45,948,943		

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.

(a) The Clerk of Court has an additional fee supported budget which is not submitted to the county.

The Board has set aside the following additional funds:

\$400,000 to partner with the Fire District and Sheriff's Office in the purchase of a new helicopter.

\$107,452 to be used for new equipment for the Supervisor of Elections.

COURTS AND LEGAL SYSTEM BUDGETS

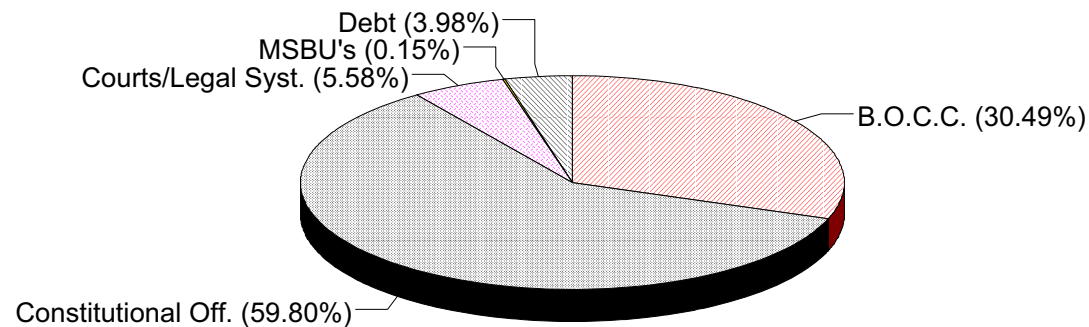
AGENCY	BOCC AD VALOREM TAX ALLOCATION
1. COURT ADMINISTRATOR	\$238,137
2. CIRCUIT/COUNTY COURT JUDGES	\$189,185
3. STATE ATTORNEY	\$474,773
4. PUBLIC DEFENDER	\$119,308
5. MEDICAL EXAMINER	\$365,869
6. OTHER COURT COSTS	\$2,901,992
TOTAL	\$4,289,264

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.

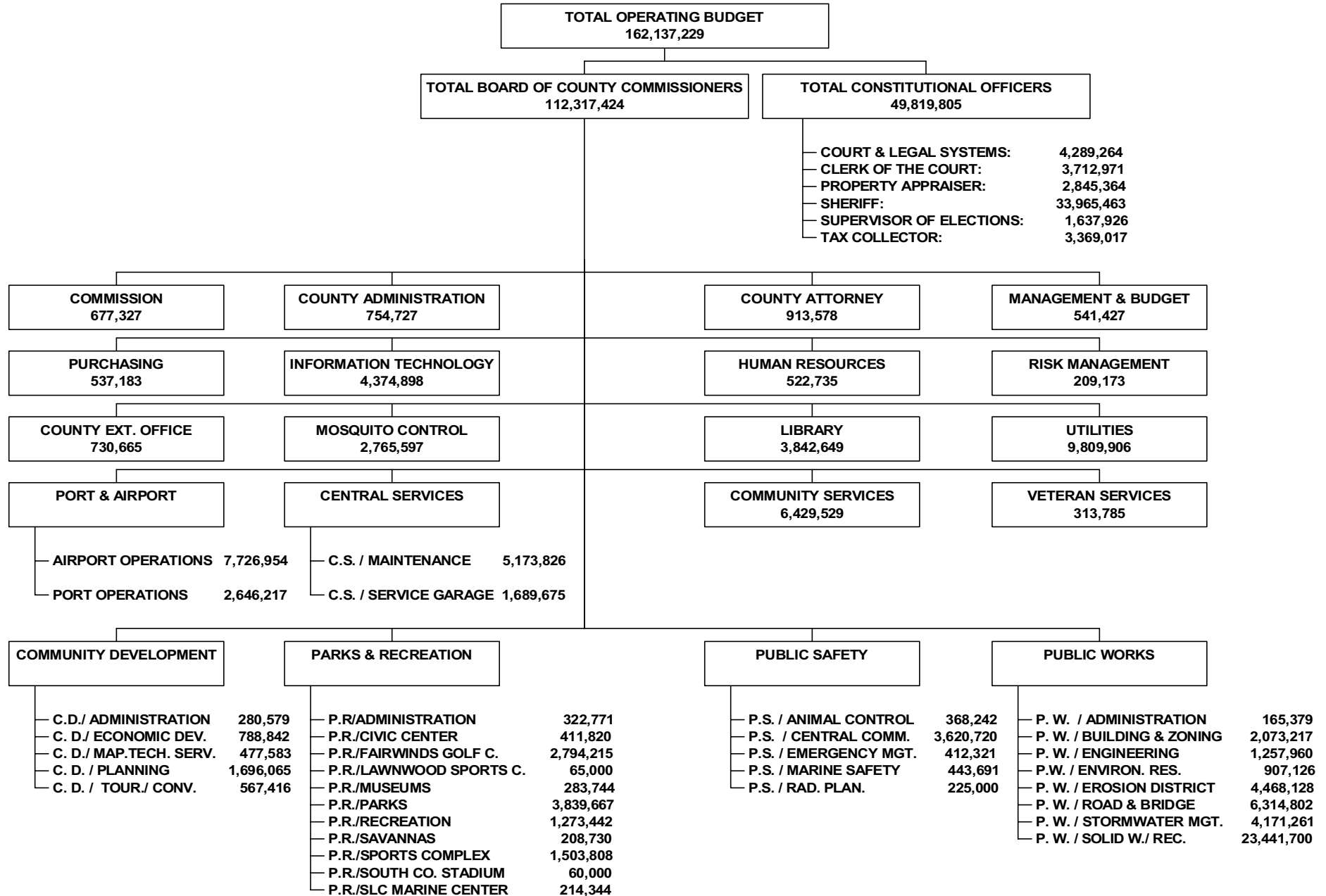
Certain costs of the Court Administrators and Medical Examiners office are shared by the counties in the 19th Judicial District (St Lucie, Martin, Indian River and Okeechobee). The amounts shown are the St Lucie County share.

DISTRIBUTION OF AD VALOREM TAX REVENUES FISCAL YEAR 2001 - 2002

1	TOTAL AD VALOREM TAX REVENUE	\$76,833,187
2	LESS ALLOCATIONS TO CONSTITUTIONAL OFFICERS	\$45,948,943
3	LESS ALLOCATIONS TO COURTS AND LEGAL SYSTEM	\$4,289,264
4	LESS ALLOCATIONS FOR "PRIVATE" MSBU'S	\$112,042
5	LESS ALLOCATIONS FOR DEBT SERVICE	<u>\$3,060,020</u>
6	SUB-TOTAL	\$53,410,269
7	NET AVAILABLE FOR BOARD ALLOCATIONS	\$23,422,918



**ST. LUCIE BOARD OF COUNTY COMMISSIONERS
BUDGET BY DEPARTMENT
FISCAL YEAR 2001-2002**



**WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2001-2002
ADOPTED ON SEPTEMBER 13, 2001**

	A	B	C	D	E	F	G	H	I
FUND NAME	2000-01 MILLAGE	2000-01 TAXES	2001-02 ROLL-BACK RATE	2001-02 ROLL-BACK TAXES	2001-02 PROPOSED MILLAGE	2001-02 PROPOSED TAXES	PRIOR YEAR'S VALUE	2001-02 ADJUSTED VALUE	2001-02 GROSS VALUE
COUNTYWIDE MILLAGE									
GENERAL FUND	2.8486	23,185,882	2.7387	23,748,266	2.9639	25,701,444	8,139,395,362	8,466,144,825	8,671,494,993
FINE & FORFEITURE	4.7308	38,505,852	4.5482	39,439,829	4.6155	40,023,285	8,139,395,362	8,466,144,825	8,671,494,993
EROSION CONTROL - ZONE E	0.1000	815,125	0.0963	834,896	0.1000	867,149	8,151,249,434	8,466,144,825	8,671,494,993
SUB-TOTAL COUNTYWIDE MILLAGE	7.6794	62,506,859	7.3832	64,022,991	7.6794	66,591,878			
MOSQUITO DISTRICT	0.2121	1,665,869	0.2038	1,705,361	0.2757	2,307,048	7,854,165,815	8,174,184,365	8,367,963,948
MAXIMUM TOTAL COUNTYWIDE MILLAGE	7.8915	64,172,728	7.5870	65,728,352	7.9551	68,898,926			
MUNICIPAL SERVICE TAXING UNITS									
STREET LIGHTING DISTRICTS									
SLD #1 - RIVER PARK I	0.4189	32,785	0.4195	32,884	0.3803	29,812	78,263,876	78,154,583	78,390,926
SLD #2 - RIVER PARK 2	0.6801	6,157	0.6900	6,158	0.6835	6,100	9,053,671	8,922,624	8,924,224
SLD #3 - HARMONY HEIGHTS	0.7894	2,461	0.7650	2,462	0.7248	2,333	3,117,449	3,217,025	3,218,825
SLD #4 - HARMONY HEIGHTS	0.6047	4,481	0.5913	4,709	0.4513	3,594	7,410,630	7,578,233	7,963,193
SLD #5 - SHERATON PLAZA	0.8245	5,247	0.8178	5,265	0.6129	3,946	6,363,322	6,416,156	6,437,656
SLD #6 - SUNLAND GARDENS	0.5876	5,740	0.5575	5,831	0.5436	5,685	9,767,992	10,295,661	10,458,200
SLD #7 - SUNRISE PARK	0.4907	1,424	0.4826	1,441	0.5673	1,694	2,902,067	2,950,574	2,986,474
SLD #8 - PARADISE PARK	1.2467	8,222	1.2338	8,319	1.3222	8,916	6,595,250	6,664,139	6,742,958
SLD #9 - HOLIDAY PINES	0.1920	8,887	0.1885	9,080	0.1946	9,376	46,287,179	47,156,238	48,178,576
SLD #10 - THE GROVE	0.1008	1,688	0.0993	1,923	0.1015	1,965	16,750,911	16,999,813	19,361,613
SLD #11 - BLAKELY SUBDIVISION	1.4089	916	1.3103	917	0.6491	454	650,070	699,071	699,471
SLD #12 - INDIAN RIVER ESTATES	0.1246	10,682	0.1237	10,811	0.1234	10,781	85,731,090	86,324,613	87,365,268
SLD #13 - QUEENS COVE	0.1012	3,119	0.0946	3,182	0.0944	3,175	30,820,539	32,968,061	33,635,546
SLD #16 - PALM GROVE	0.6295	8,234	0.6149	9,686	0.5095	8,026	13,080,937	13,391,014	15,752,814
SLD #126 - SOUTHERN OAKS ESTATES	0.7197	1,410	0.7131	1,573	0.5722	1,262	1,959,345	1,977,336	2,205,536
OTHER MUNICIPAL SERVICE TAXING UNITS									
UNINCORPORATED SERVICES	0.3959	1,674,694	0.3779	1,707,394	0.3959	1,788,592	4,230,092,692	4,431,262,774	4,517,786,856
STORMWATER	0.3500	1,480,532	0.3341	1,509,441	0.3500	1,581,225	4,230,092,692	4,431,262,774	4,517,786,856
LAW ENFORCEMENT	0.3082	1,303,715	0.2942	1,329,171	0.3082	1,392,382	4,230,092,692	4,431,262,774	4,517,786,856
MEADOWOOD	0.4734	16,469	0.4634	17,236	0.3725	13,854	34,788,840	35,536,986	37,192,644
LONGWOOD	0.0000	0	0.0000	0	0.0000	0	2,994,287	3,047,865	3,154,622
THE WOODS	0.0000	0	0.0000	0	0.0000	0	1,093,700	1,093,700	1,093,700
PALM LAKE GARDENS	0.3202	1,365	0.3180	1,365	0.2491	1,069	4,263,386	4,292,383	4,292,383
MAXIMUM UNINCORPORATED MILLAGE	2.4630		2.3166		2.3763				
TOTAL AGGREGATE MILLAGE	8.4467	68,750,956	8.1207	70,418,609	8.5075	73,773,167	8,139,395,362	8,466,144,825	8,671,494,993

**WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2001-2002
ADOPTED ON SEPTEMBER 13, 2001**

	A	B	C	D	E	F	G	H	I
2001-02 AGGREGATE MILLAGE INCREASE (DECREASE) OVER 2000-01					0.0609				
2001-02 INCREASE(DECREASE) OVER ROLL-BACK AGGREGATE MILLAGE					0.3868				
PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK					4.76%				
DEBT SERVICE FUNDS									
ENVIRONMENTAL LAND	0.2500	2,037,812			0.1864	1,618,121	8,151,249,434	8,475,558,499	8,680,908,667
BEACH BOND I & S	0.1284	1,046,620			0.1284	1,114,629	8,151,249,434	8,475,558,499	8,680,908,667
PORT PROPERTY BOND	0.0377	307,302			0.0377	327,270	8,151,249,434	8,475,558,499	8,680,908,667
TOTAL DEBT SERVICE FUNDS		3,391,735				3,060,020			
GRAND TOTAL OF TAXES		72,142,691				76,833,187			

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

Explanations

- 2000-2001 MILLAGE** This figure represents the millage that was approved for the previous fiscal year. It is interpreted as dollars per thousand.
- 2000-2001 TAXES** This is the computed taxes derived by multiplying the 2000-2001 Millage by the Prior Years Value and then dividing by 1000.
- 2001-2002 ROLLBACK RATE** The Rollback Rate is the millage that would have to be levied in 2001-2002 to produce the same computed tax revenue as last year.
- 2001-2002 ROLLBACK TAXES** Rollback Taxes is the amount of computed taxes that would be generated in 2001-2002 if the millage imposed was the 2001-2002 Rollback Rate. The formula is: 2001-2002 Rollback Rate multiplied by the 2001-2002 Gross Value and then divided by 1000.
- 2001-2002 PROPOSED MILLAGE** This figure represents the millage that was approved for the 2001-2002 fiscal year. It is interpreted as dollars per thousand.
- 2001-2002 PROPOSED TAXES** This is the computed taxes derived by multiplying the 2001-2002 Millage by the 2001-2002 Gross Value and then dividing by 1000.
- PRIOR YEARS VALUE**
- 2001-2002 ADJUSTED VALUE** This is the 2001-2002 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.
- 2001-2002 GROSS VALUE** This is the 2001-2002 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 errors.

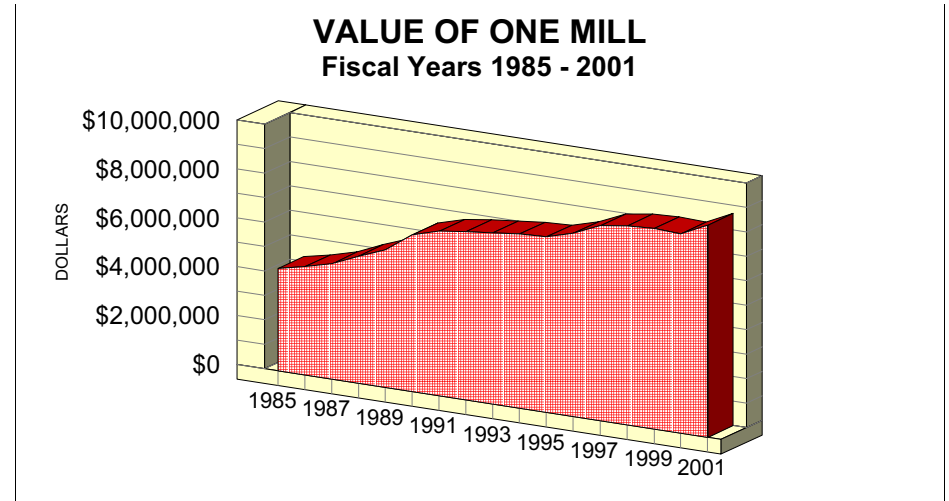
SAINT LUCIE COUNTY
MILLAGE RATES HISTORY 1992 - 2001

TAX YEAR	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1 COUNTY COMMISSION										
2 GENERAL FUND	3.4438	3.3561	2.9942	2.9565	2.5596	2.6595	2.7328	3.1328	2.8486	2.9639
3 SPECIAL REVENUE FUNDS										
4 FINE & FORFEITURE	4.3393	4.2804	4.5227	4.5230	4.9233	4.7356	4.8466	4.4466	4.7308	4.6155
5 PORT & AIRPORT	0.0000	0.1000	0.0000	0.1339	0.0895	0.1843	0.0000	0.0000	0.0000	0.0000
6 EROSION DIST E						0.1000	0.1000	0.1000	0.1000	0.1000
6 TOTAL COUNTYWIDE MILLAGE	7.7831	7.7365	7.5169	7.6134	7.5724	7.6794	7.6794	7.6794	7.6794	7.6794
7 SPECIAL REVENUE FUNDS (NON-COUNTYWIDE)										
8 MOSQUITO CONTROL	0.1945	0.2101	0.1950	0.1950	0.2122	0.2121	0.2121	0.2121	0.2121	0.2757
9 SUBTOTAL	7.9776	7.9466	7.7119	7.8084	7.7846	7.8915	7.8915	7.8915	7.8915	7.9551
10 EROSION DIST A				0.0000	0.1136	0.0000	0.0000	0.0000	0.0000	0.0000
11 EROSION DIST B				0.0000	0.0040	0.0000	0.0000	0.0000	0.0000	0.0000
12 EROSION DIST C				0.0000	0.0542	0.0000	0.0000	0.0000	0.0000	0.0000
13 EROSION DIST D				0.0000	0.1157	0.0000	0.0000	0.0000	0.0000	0.0000
14 SUBTOTAL COUNTY WIDE MA	7.9776	7.9466	7.7119	7.8084	7.9003	7.8915	7.8915	7.8915	7.8915	7.9551
15 UNINCORPORATED AREA MILLAGE										
16 COMMUNITY DEVELOPMENT MSTU			0.3551	0.3728	0.3959	0.3959	0.3959	0.3959	0.3959	0.3959
17 LAW ENFORCEMENT MSTU					0.0361	0.0646	0.1084	0.3082	0.3082	0.3082
18 STORMWATER					0.0000	0.3500	0.3500	0.3500	0.3500	0.3500
19 SUBTOTAL - UNINCORPORATED			0.3551	0.3728	0.4320	0.8105	0.8543	1.0541	1.0541	1.0541
20 DEBT SERVICE FUNDS										
21 BEACH I & S (COUNTYWIDE)	0.1496	0.1496	0.1515	0.1476	0.1526	0.1430	0.1504	0.1515	0.1284	0.1284
22 JAIL I & S (COUNTYWIDE)	0.1546	0.1546	0.1513	0.1466	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23 EROSION I & S										
24 ZONE A	0.0130	0.0130	0.0127	0.0159	0.0126	0.0148	0.0148	0.0016	0.0000	0.0000
25 ZONE B	0.0006	0.0006	0.0005	0.0006	0.0004	0.0005	0.0007	0.0001	0.0000	0.0000
26 ZONE C	0.0075	0.0075	0.0065	0.0081	0.0060	0.0068	0.0068	0.0007	0.0000	0.0000
27 ZONE D	0.0134	0.0134	0.0143	0.0178	0.0129	0.0135	0.0141	0.0019	0.0000	0.0000
28 PORT PROPERTY BOND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0255	0.0255	0.0669	0.0377	0.0377
29 ENVIRONMENTAL LAND (COUN	0.0000	0.0000	0.0000	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.1864
30 SUBTOTAL - DEBT MAXIMUM N	0.3176	0.3176	0.3171	0.3120	0.4155	0.4333	0.4407	0.4703	0.4161	0.3525
31 TOTAL BCC MILLAGE	8.2952	8.2642	8.3841	8.4932	8.7478	9.1353	9.1865	9.4159	9.3617	9.3617

**SAINT LUCIE COUNTY
MILLAGE RATES HISTORY 1992 - 2001**

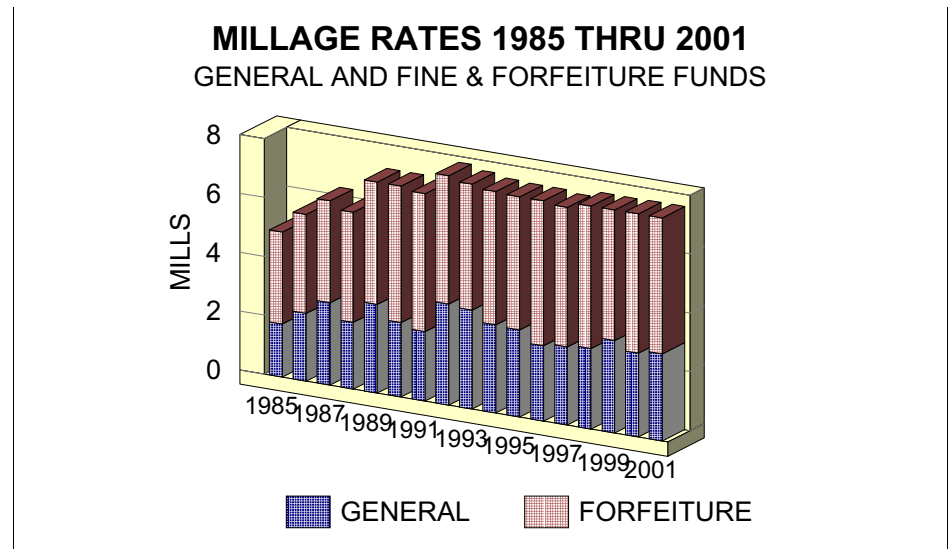
TAX YEAR	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	
32	SCHOOL DISTRICT										
33	NON-VOTED CAPITAL IMPRV.	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
34	REQUIRED LOCAL EFFORT	6.4930	6.8030	6.8690	6.4790	6.6020	6.3490	6.3560	5.9980	6.0560	5.7440
35	VOTED CAPITAL IMPRV.	0.3700	0.3600	0.3500	0.3700	0.3700	0.6100	0.3300	0.3300	0.3000	3.0000
36	DISCRETIONARY	0.5100	0.5100	0.7030	0.7070	0.7020	0.6940	0.6950	0.6970	0.6970	0.6880
37	TOTAL SCHOOL MILLAGE	9.3730	9.6730	9.9220	9.5560	9.6740	9.6530	9.3810	9.0250	9.0530	11.4320
38	OTHER TAXING AGENCIES										
39	CHILDREN'S SERVICE COUNCIL	0.1850	0.1980	0.1974	0.2275	0.3100	0.3100	0.3100	0.3800	0.3915	0.3915
40	FIRE DISTRICT	2.0000	2.0500	2.0434	2.0598	2.3098	2.3098	2.4300	2.6726	2.6726	2.6726
41	FLA.INLAND NAV. DISTRICT	0.0520	0.0510	0.0490	0.0400	0.0380	0.0500	0.0470	0.0440	0.0410	0.0385
42	SO. FLA. WATER MGT.(OKEE BASIN)	0.2990	0.3640	0.2580	0.2880	0.2880	0.3380	0.3130	0.3130	0.3130	0.3130
43	SO. FLA. WATER MGT.	0.2480	0.2330	0.2390	0.2590	0.2840	0.2840	0.2840	0.2840	0.2840	0.2840
44	EVERGLADES PROJECT			0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
45	TOTAL OTHER TAX AUTHORITIES	2.7840	2.8960	2.8868	2.9743	3.3298	3.3918	3.4840	3.7936	3.8021	3.7996
46	TOTAL ALL TAX AUTHORITIES	20.4522	20.8332	21.1929	21.0235	21.7516	22.1801	22.0515	22.2345	22.2168	24.5933
47	VALUE ONE MILL (COUNTY GENERAL	6,883,588	6,997,696	7,122,114	7,178,594	7,493,287	7,975,504	8,141,161	8,190,167	8,147,434	8,671,495
48	CITY OF FORT PIERCE	4.8305	7.4141	7.3305	7.3305	7.3305	7.3305	7.3305	7.3305	7.3305	7.3305
49	CITY OF PORT ST. LUCIE	3.5034	3.5034	3.5034	3.8400	3.8400	4.0000	3.9400	3.9400	3.9400	4.2733
50	TOWN OF ST. LUCIE VILLAGE	0.9760	0.9845	0.9730	0.9420	0.9338	0.8955	1.0000	0.9890	0.9700	0.9100
51	(NOTE: DOES NOT INCLUDE SPECIAL TAXING DISTRICT MSTU'S)										

Year	Value of 1 Mill	Year	Value of 1 Mill	Year	Value of 1 Mill
		1990	6,405,138	2000	8,147,434
		1991	6,728,223	2001	8,671,495
		1992	6,883,588		
		1993	6,997,696		
		1994	7,122,114		
1985	4,194,714	1995	7,178,594		
1986	4,428,537	1996	7,493,287		
1987	4,722,683	1997	7,975,504		
1988	5,204,587	1998	8,141,161		
1989	5,621,419	1999	8,190,167		

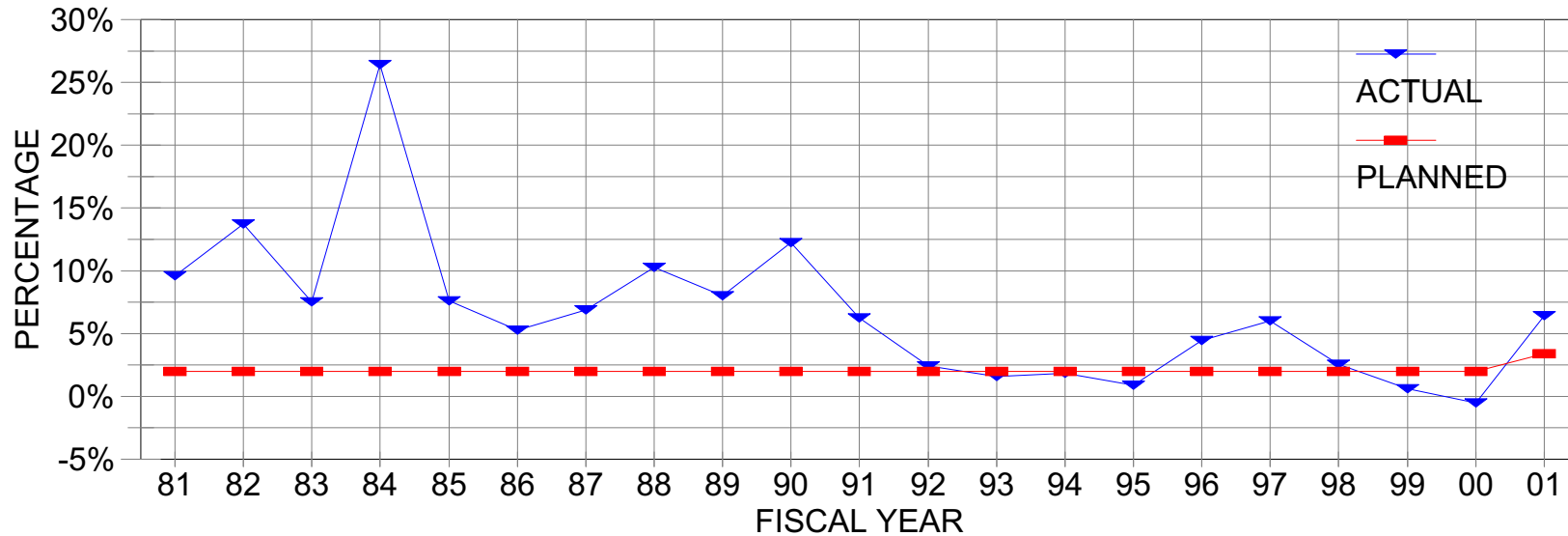


Note: One mill represents \$1.00 levied against every \$1,000.00 of property value.

FISCAL YEAR	GENERAL	FINE & FORFEITURE	COMBINED
1985	1.7997	3.1209	5.1857
1986	2.2973	3.3705	6.1373
1987	2.7909	3.4619	6.4452
1988	2.2666	3.7301	6.4972
1989	3.0100	4.1562	7.6551
1990	2.5314	4.6258	7.6227
1991	2.3617	4.6769	7.3695
1992	3.4438	4.3393	7.7831
1993	3.3561	4.2804	7.7365
1994	2.9942	4.5227	7.5169
1995	2.9565	4.5230	7.6134
1996	2.5596	4.9233	7.5724
1997	2.6595	4.7356	7.5794
1998	2.7328	4.8466	7.5794
1999	3.1328	4.4466	7.5794
2000	2.8486	4.7308	7.5794
2001	2.9639	4.6155	7.5794

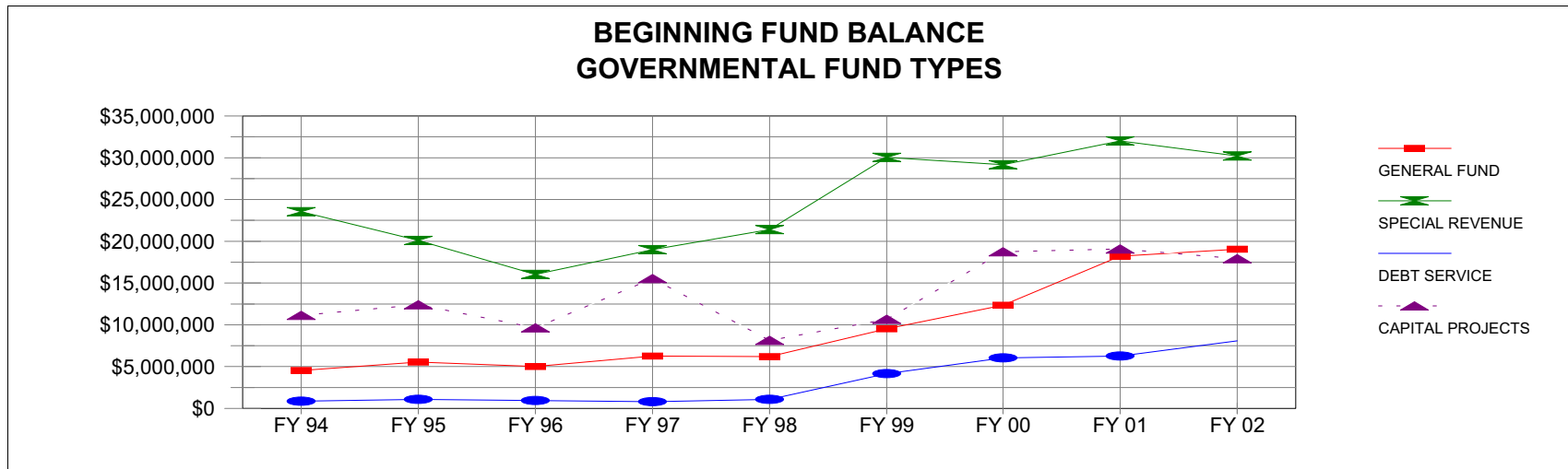


PERCENT CHANGE IN PROPERTY VALUES



Property values increased an average of 10% a year until 1991. Millage rates were also increased during that time period. In the decade of the 1990's, the growth rate slowed dramatically. Although they averaged just short of 3% per year, it should be noted that the increases shown in 1996 and 1997 were largely due to the FPL tax settlements. Property values for tax years 1998 through 2000 were essentially flat. The most recent certified values reflect a welcome 6.43% increase.

	GENERAL FUND			GENERAL FUND		
	FINAL		PERCENT	FINAL		PERCENT
	<u>CERTIFIED VALUE</u>	<u>DIFFERENCE</u>	<u>DIFFERENCE</u>	<u>CERTIFIED VALUE</u>	<u>DIFFERENCE</u>	<u>DIFFERENCE</u>
1980	2,300,802,183			1991	6,703,624,675	6.24%
1981	2,521,586,744	220,784,561	9.60%	1992	6,867,017,584	2.44%
1982	2,867,734,704	346,147,960	13.73%	1993	6,975,159,041	1.57%
1983	3,083,530,363	215,795,659	7.52%	1994	7,103,725,228	1.84%
1984	3,897,879,971	814,349,608	26.41%	1995	7,167,166,187	0.89%
1985	4,194,714,452	296,834,481	7.62%	1996	7,486,030,190	4.45%
1986	4,416,000,387	221,285,935	5.28%	1997	7,937,402,083	6.03%
1987	4,720,251,700	304,251,313	6.89%	1998	8,141,161,000	2.57%
1988	5,204,587,267	484,335,567	10.26%	1999	8,190,166,624	0.60%
1989	5,621,419,606	416,832,339	8.01%	2000	8,147,434,195	(42,732,429)
1990	6,309,634,141	688,214,535	12.24%	2001	8,671,494,993	524,060,798
						6.43%



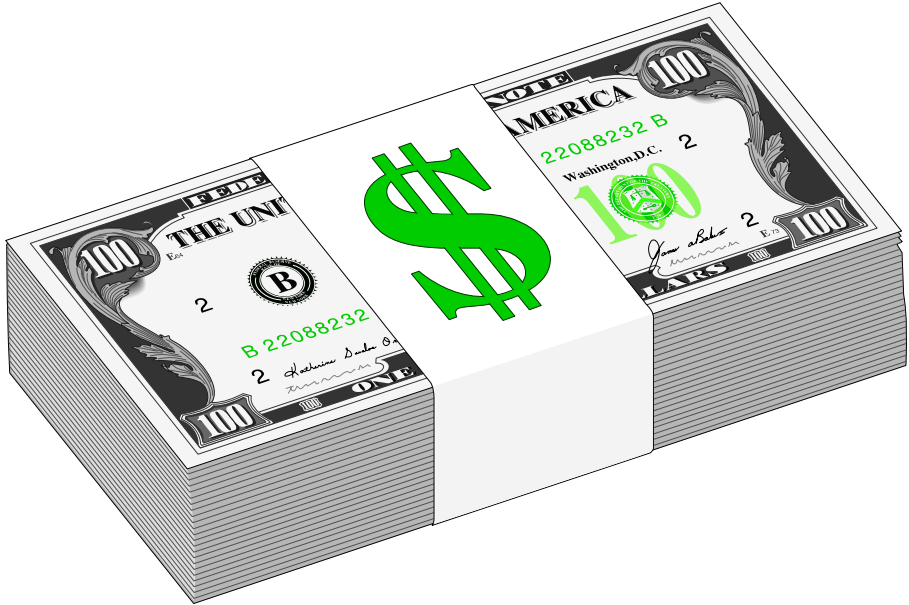
GOVERNMENTAL FUNDS	FY 97 <u>ACTUAL</u>	FY 98 <u>ACTUAL</u>	FY 99 <u>ACTUAL</u>	FY 00 <u>ACTUAL</u>	FY 01 <u>ACTUAL</u>	FY 02 <u>PROJECTED</u>
GENERAL FUND	6,271,098	6,204,578	9,533,042	12,353,394	18,219,690	19,047,200
SPECIAL REVENUE	18,989,967	21,398,818	30,041,938	29,169,179	31,999,041	30,210,939
DEBT SERVICE	790,167	1,077,411	4,156,825	6,042,303	6,248,221	8,099,141
CAPITAL PROJECTS	<u>15,536,574</u>	<u>8,142,292</u>	<u>10,659,552</u>	<u>18,748,737</u>	<u>19,080,728</u>	<u>17,905,125</u>
	41,587,806	36,823,099	54,391,357	66,313,613	75,547,680	75,262,405

General Fund balances have remained relatively stable through fiscal year 1998. Beginning in fiscal year 1999 they began increasing. This was due to a settlement with Florida Power & Light over contested valuations combined with fiscal restraint on the part of county departments.

Special revenue funds include the Transportation Trust Funds and the associated transportation capital projects. Once allocated to a project, funds remain within that project until completion unless the Board approves reallocating them to another. For this reason balances for capital projects - whether in-progress or awaiting start - are relatively higher and tend to fluctuate more than other fund balances. A decrease in fund balance indicates that capital projects are in progress or being completed rather than awaiting a start date.

Debt service balances, comprised primarily of required debt service reserves, have increased significantly. The County Building Bond, the 800MHz, Communications Bond and the Environmental Lands account for most of the increase.

Discussion On
Selected Sources Of
Revenue



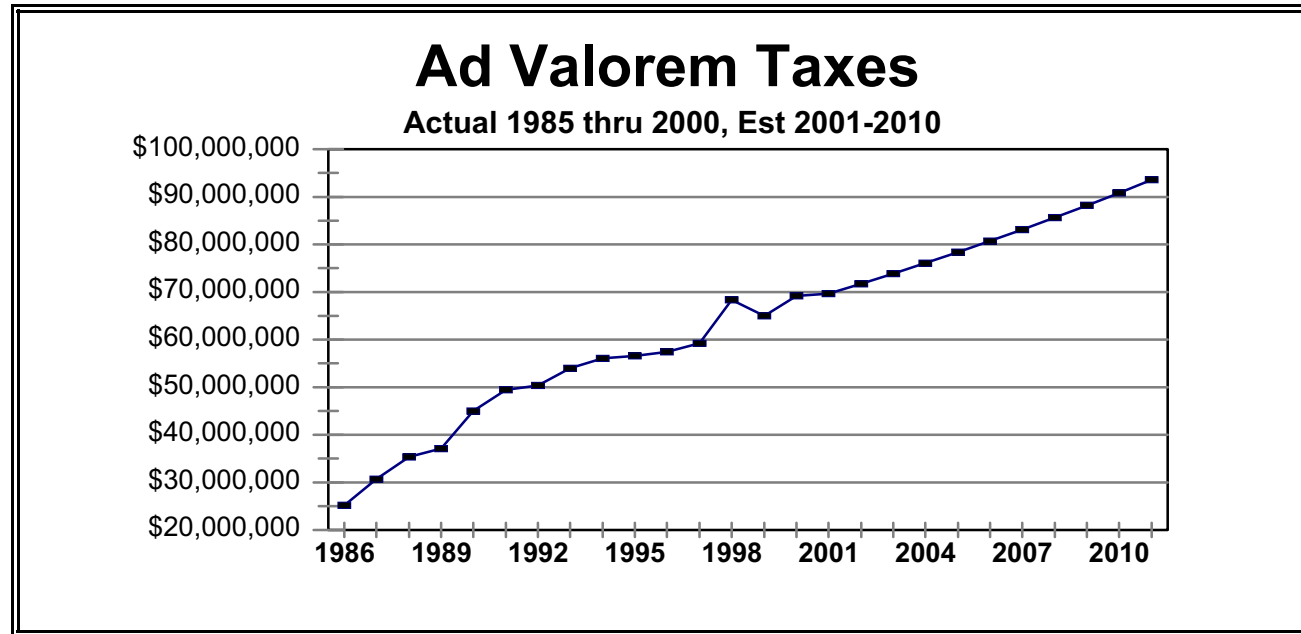
Ad Valorem Taxes

The Ad Valorem Tax is levied against all property within the county and is based on the assessed value. Bills are sent to taxpayers in October with discounted payment available if the bill is paid between November through March. State statutes prohibit the county from budgeting more than 95% of the total amount it expects to receive. The Florida Constitution limits the amount of Ad Valorem

millage the counties may levy to 10 mills. The current maximum county wide millage for St. Lucie County is 7.9551 mills.

Discussion & Concerns: Approximately 37% of the ad valorem revenues the St. Lucie County Board of County Commissioners expects to receive in Fiscal Year 2001 is budgeted in the General Fund while 61% is budgeted in the Fine and Forfeiture fund.

Ad Valorem revenues continue to show a positive trend averaging 8.8% increase per year since 1985. This compared to an average annual increase in millage of only 2.85% for the same time period and indicates property values within the county are increasing. This increase is partly attributed to the increased emphasis the Board has placed on economic development which continues to attract new businesses. Other factors contributing to the increase in property values are: The population within the county is growing and residents are demanding larger and higher quality homes. St. Lucie West, The Reserve and developments along the St. James corridor are having a positive impact on the average value of homes within the county. Agricultural property values on the other hand are at best remaining level. A disagreement

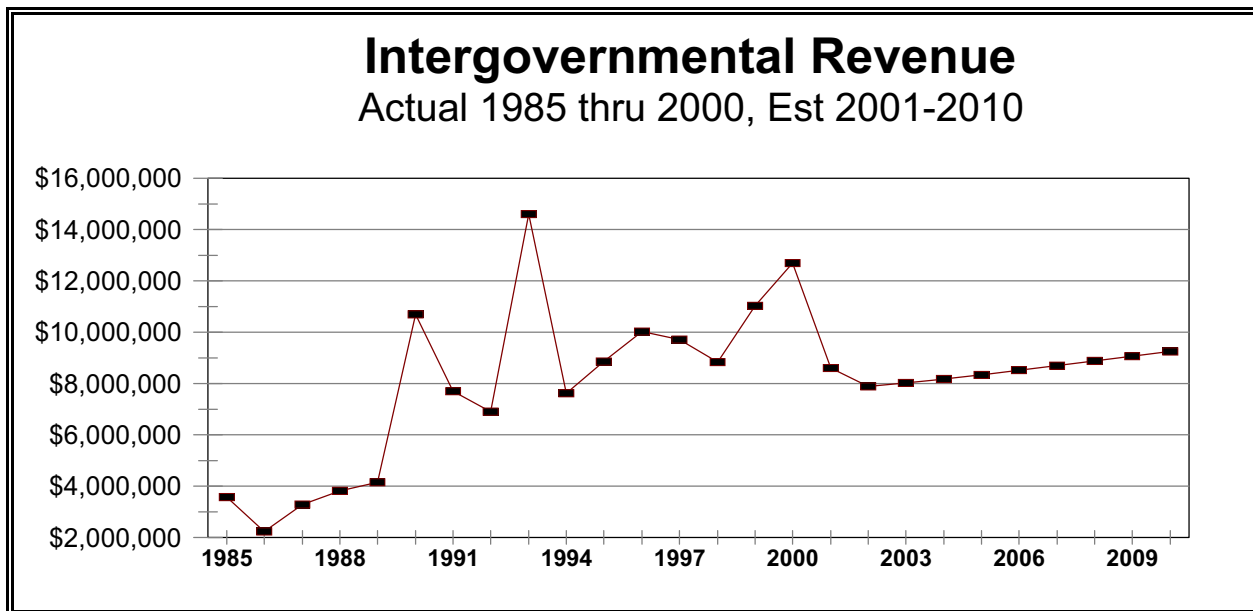


between the Property Appraiser and Florida Power and Light over assessed values was reconciled to the mutual benefit of both parties in the early part of this year. Considering the fact that FP&L comprises 14% of the total assessed value of the county this settlement relieves the county of significant fiscal stress. Note: The 'spike' in revenue occurring in 1998 was a result of the legal settlement with FPL over contested Property Appraiser valuations performed in previous years.

Assumptions & Projections: The projections for Fiscal Years 2000 through 2010 reflect an anticipated annual growth in taxable county property valuations of 4% and an annual decrease in FPL taxable property values of 3%. It is assumed the taxable valuation of agricultural property will be level. This results in a projected annual increase in Ad Valorem revenues of 3% per year.

Intergovernmental Revenue

Intergovernmental Revenues include Federal, State and Local grants, 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.



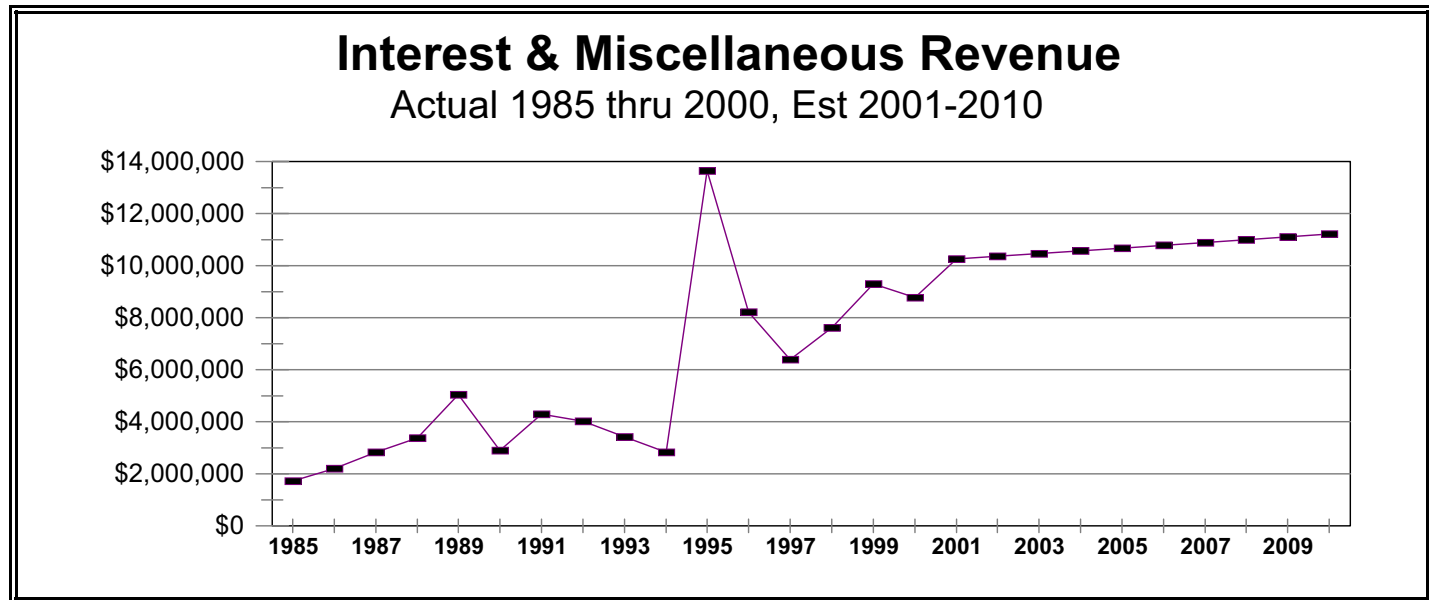
Discussion & Concerns: Although Revenues generated through grants has not been consistent year to year, they do show an upward trend. In Fiscal Year 1999 the County authorized a new position specifically for a

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. Until the County Economic Development Plan generates enough Ad Valorem taxes to fully fund operations and a significant portion of capital improvements we will continue to rely on alternative sources of revenue such as grants.

Assumptions & Projections: Staff expects the aggressive program currently underway to acquire grants will continue and will generate a 4% annual increase in grant revenue. On the other hand, the terrorist attacks, the military action in Afghanistan and the overall lackluster economy have adversely affected the Florida tourist and retail industries. The ultimate impact cannot be determined at this point; however, staff has projected an immediate 10% decrease in this source of revenue and a slower growth rate of 1.8% for the next three years.

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 staff has chosen to show that revenue in a separate graph.

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 Leisure Services, 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 level for the foreseeable future. As a note, the peak which occurred in 1995 is a result of a \$7.63 million dollar special assessment for the construction of the South Hutchinson Island waste water treatment plant.

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 which are based on a moving five-year accumulation of transportation related expenditures by each entity.

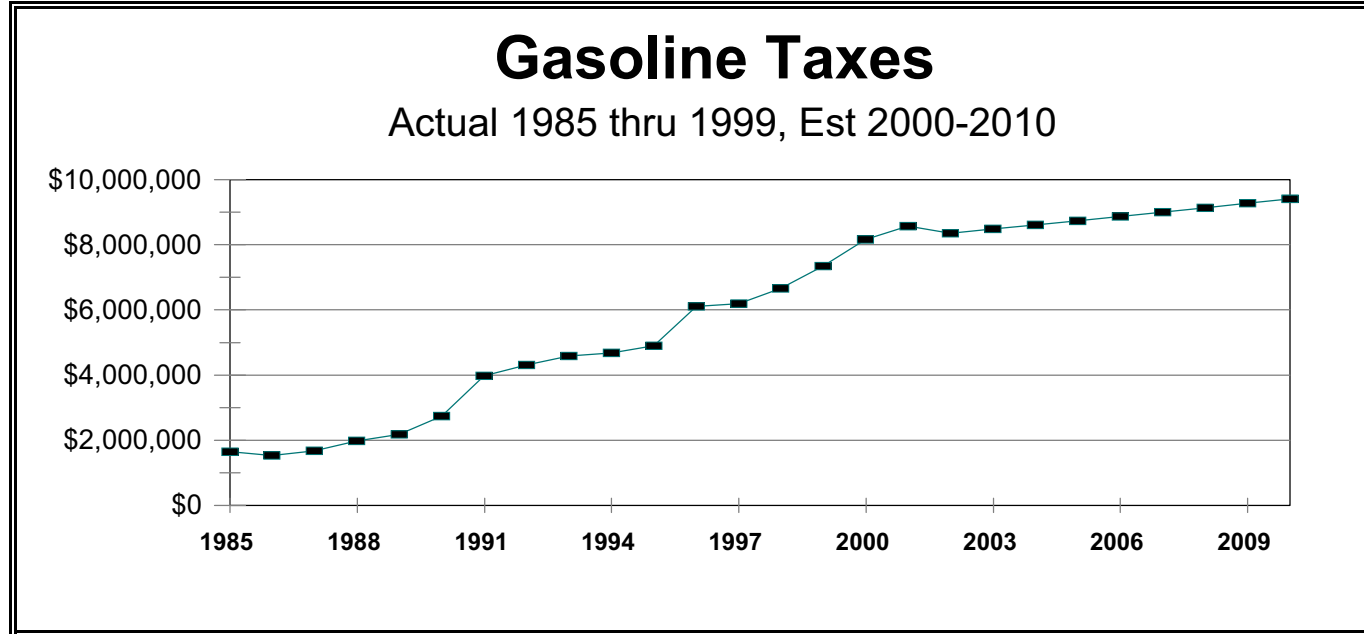
Discussion & Concerns: Facing a shortage of revenue to fund needed infrastructure improvements, the St. Lucie County Board of County Commissioners voted to levy 2 of the allowable 5 cents beginning in Fiscal Year 1998. Revenue

generated by this tax is being used to repair and replace deteriorating bridges within St. Lucie County. Last year the Board voted to impose the additional 3 cents and expand the intended use to include all transportation related improvements.

Total gas tax revenues have increased an average of 9.2% each year since 1985 and

although that rate has been stable for the past five years, it must be noted that the Board imposed the additional Local Option Gas Taxes during that time. Additionally, the portion of Local Option Gas Tax revenues allocated to the County has decreased 13.4% over the past five years as the cities of Port St. Lucie and Fort Pierce have increased their expenditures. This trend is expected to continue. Additionally, the tourist industry in Florida has suffered significantly since the terrorist attacks.

Assumptions & Projections: Local Option Gas Taxes comprise nearly 48% of the total gas tax revenue the County receives each year. After considering the expected reduction in Local Option Gas Tax revenue due to the allocation formula, staff expected a modest annual growth of 3% in total gas tax revenue. Although it is difficult to predict how much the slowdown in tourism will impact the revenue from Gas Taxes, staff anticipates an immediate 5% reduction in revenue and has revised the estimated annual growth to 1.5%.



Half-Cent Sales Tax

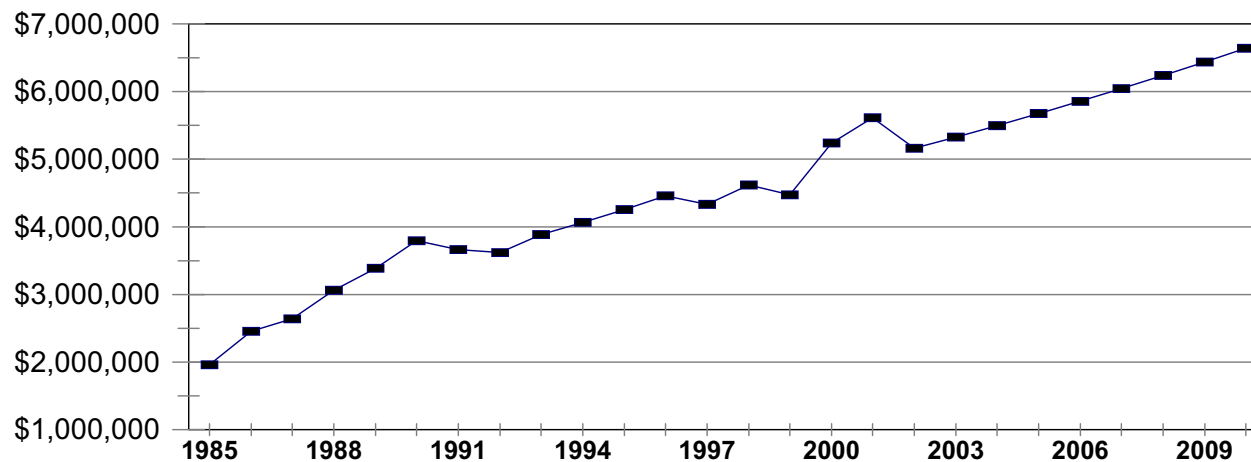
Local Governments receive a share of the State sales tax collections which is roughly equal to, and is referred to as, the

“Half-Cent” Sales Tax. It generates the largest amount of revenue for local governments than any other of the State shared revenue programs. These revenues may be used for county-wide programs. During the past two sessions, the Florida Legislature has reduced and eliminated the State Intangibles Tax which is the major source of the funds distributed to the counties.

Realizing the impact

this will have on the counties, the legislature has indicated they will replace the loss in revenue with an increase in sales tax revenue using a base year of 1999-2000.

Actual 1985 thru 2000, Est 2001-2010



Discussion & Concerns: The St. Lucie County Board of County commissioners are confronting serious economic issues. Indicative of these challenges is the fact that during the longest period of economic expansion in US history, the County’s allocation of revenues from the Half-Cent Sales Tax only grew an average of 2% annually. A comparison between the total annual State distributions and the annual amount allocated to St. Lucie County from 1995 through 1999 reveals that total distributions from the State grew 6.5% per year while the portion allocated to St. Lucie County grew an

average of 1.3% per year. Even more alarming is the fact that during the years of 1997 and 1999 the portion allocated to the County actually decreased. Over the past year the economy has slowed considerably and mixed, most economists expect a slower than anticipated recovery.

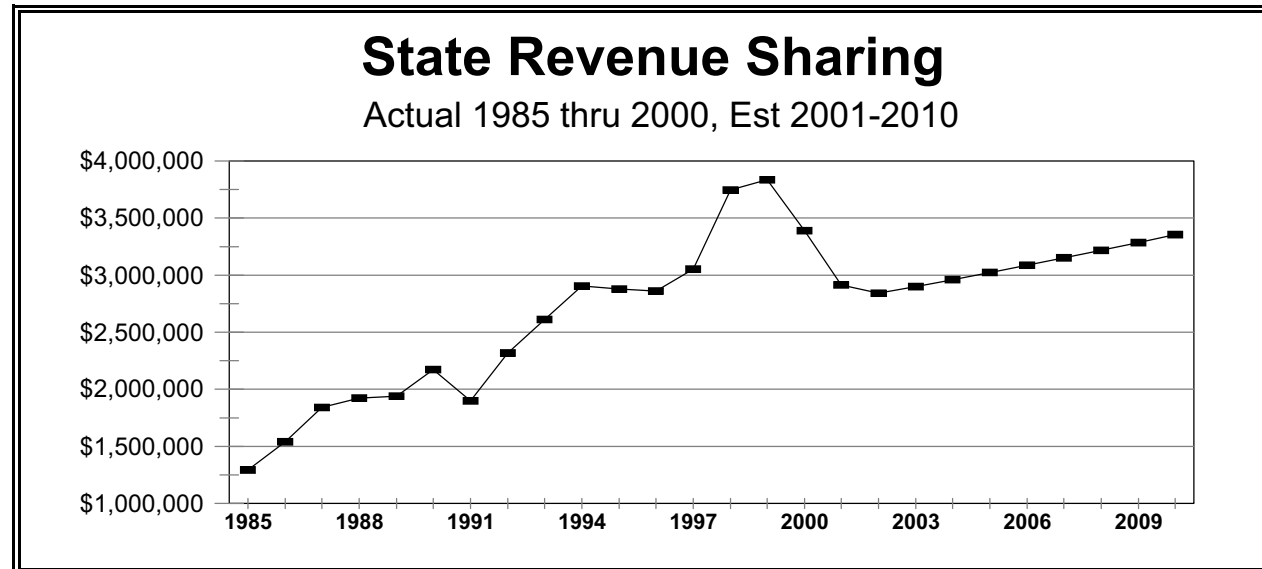
Assumptions & Projections: The County has seen some improvement as a result of the increased emphasis on economic development, however this is a long-term process. The goal of attracting viable businesses to the area, raising the local economy to a level that will increase the discretionary income of county residents, and encouraging them to spend those dollars within the county will take years to achieve. Staff projects a 2.2% annual increase in Half-Cent Sales Tax revenue through Fiscal Year 2005 followed by an additional 1% increase.

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 and eventually eliminated the Intangibles



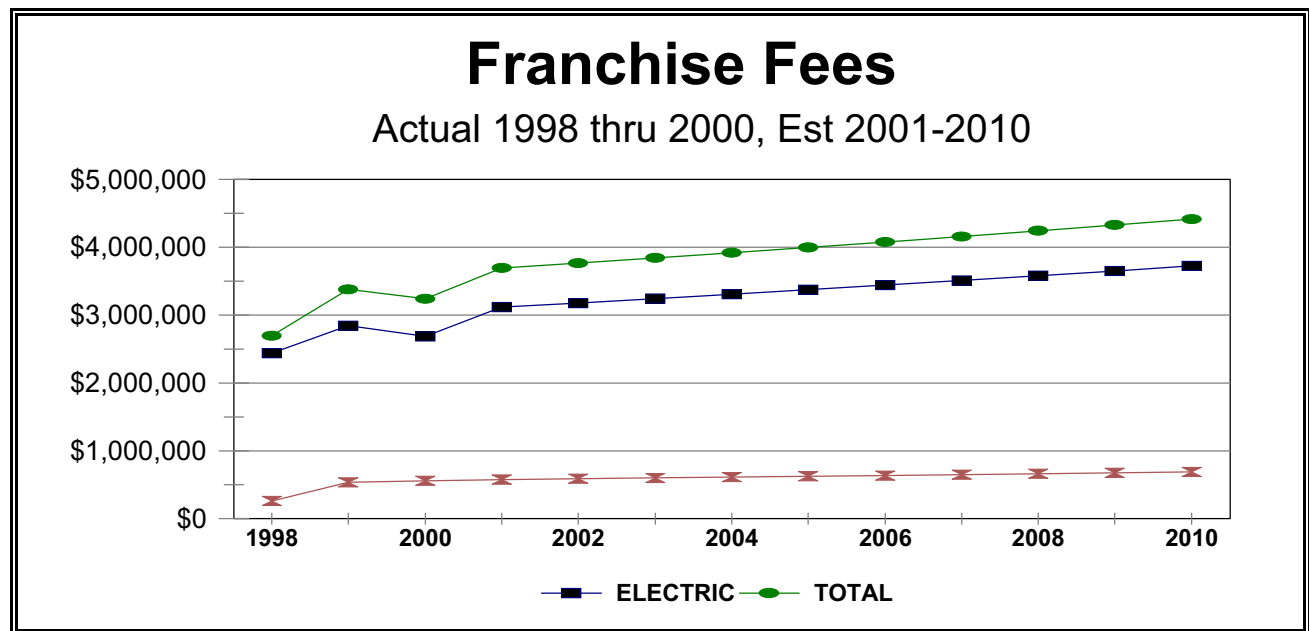
Tax - the main source of Shared Revenue receipts allocated to the counties. In preparing the Fiscal Year 2000 budget, staff anticipated the reduction and the State Department of Revenue confirmed it when they issued the annual Local Government Financial Information Handbook which contained the lower estimates. 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.

Since Fiscal Year 1985, revenues from the State's "County Revenue Sharing Program" have averaged an annual growth of 7.7%. Recently, however, the growth rate has slowed to an average of 5.7% between Fiscal Years 1994 and 1999.

Assumptions & Projections: The terrorist attack in September has adversely affected Florida's economy. As a result, staff predicts a slight decrease in State Shared Revenue this fiscal year, but because St. Lucie County is one of the fastest growing areas in the State, staff anticipates the positive trend to continue next fiscal year but at a lower rate. The projections for Fiscal Years 2003 through 2005 reflect a 2.6% average annual increase improving to 4.5% in FY2006.

Franchise and Privilege Fees

The County negotiated agreements with the Florida Power and Light Company, the Fort Pierce Utilities Authority, Adelphia and TCI Cable companies 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 franchise fee to the 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.

Discussion & Concerns: The recently enacted 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 will be taxed at the same rate. The Communications Tax Law repeals all State, county, and municipal taxes and fees on communications services and replaces them with a new, simplified communications services tax.

Assumptions & Projections: St. Lucie County began collecting Franchise and Privilege Fees in Fiscal Year 1998, therefore, there is not enough historical data to adequately analyze this source of revenue. It is assumed that revenue generated by the Communications Tax Law will have a neutral effect on this revenue stream, therefore, projections are based on a 2% annual growth which reflects the expected increase as the County population increases.

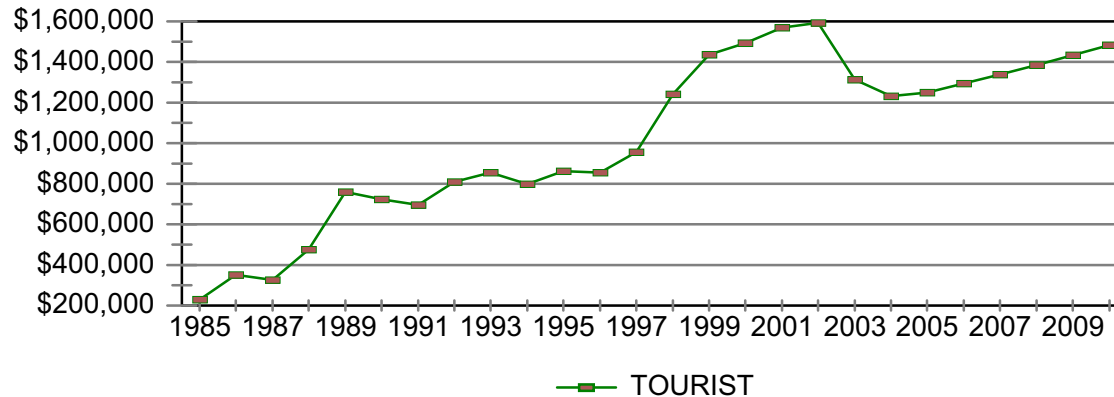
Tourist Development Tax

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. The fourth cent levy expires on December 31, 2002.

Discussion & Concerns: Generally, collections of the Tourist Development Tax have shown a positive trend and

Tourist Development Tax

Actual 1985- 2000, Est 2001-2010

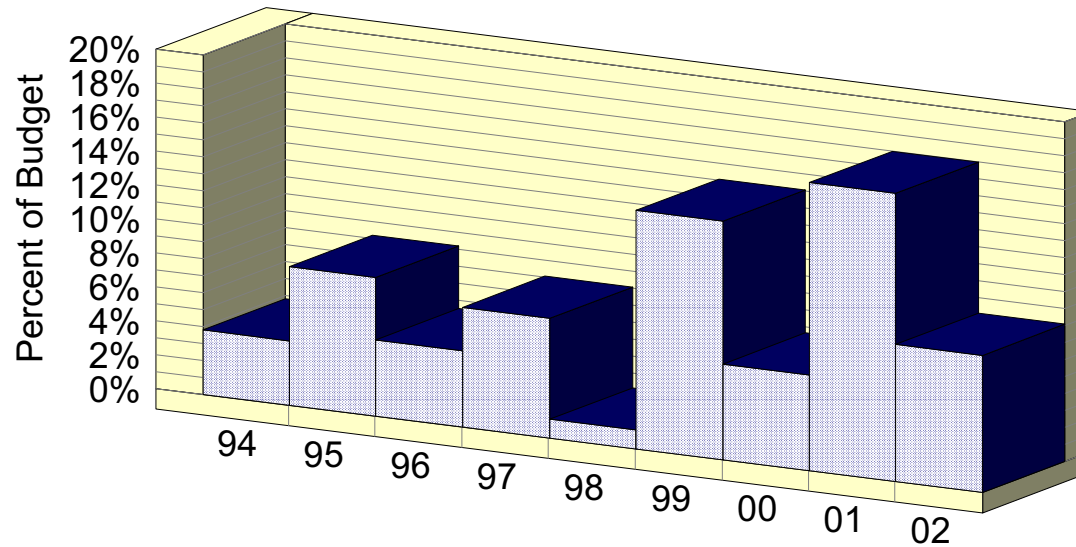


considering the fact that St. Lucie County is adding new attractions such as the St. Lucie Marine Center which houses Smithsonian Marine Ecosystem Exhibit, a new Fairgrounds with an Equestrian Arena and the Oxbow (Children’s) Environmental Learning Center we expect this to continue. In addition to new 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. Although the initial ordinance did not establish a termination date the Attorney’s Office believes the wording in State law is such that one could argue the point that the tax should end after the debt is satisfied. The wording has since been clarified, however the County Attorney is reviewing the matter to insure no further action is necessary.

Assumptions & Projections: Since the Tourist Development Tax was approved in 1985 collections have averaged an annual increase of 5.15%. That rate has increased to an annual average of 5.53% over the past five years. Realizing that this source of revenue is highly correlated with the tourist industry and the State of the economy, staff anticipates a significant decrease in the annual rate of increase beginning with this Fiscal Year. Projections include a slight annual increase of 1.5% through Fiscal Year 2005 improving to 3.5% in the fiscal years thereafter.

GENERAL AND FINE & FORFEITURE FUND



The General and Fine & Forfeiture Funds are the major operating funds for the County. The unrestricted reserves for these funds serve as the emergency reserve for general county operations. Unrestricted reserves were at 1.13% of the total operating budget in 1998, and are now projected to be 8%.

The 1997, 1998 and 2000 reserve levels are net of amounts restricted to offset potential non-payment of contested taxes by Florida Power and Light. The re-establishment of acceptable reserve levels in FY 99 and FY01 was made possible by a combination of fiscal restraint on behalf of the departments, higher than anticipated receipt of revenues and settlements with FPL over disputed valuations during fiscal years 1998 and 2000. As evidenced by the decrease in fiscal year 2002, a portion of these reserves were used to fund operations, maintenance, and equipment purchases and capital projects that have been postponed for years.

ST. LUCIE COUNTY - BOARD OF COUNTY COMMISSIONERS
PERSONNEL HISTORY REPORT
FISCAL YEAR 1993 - FISCAL YEAR 2002

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001-2002	% CHANGE
GENERAL GOVERNMENT											
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	6.00	7.00	6.00	6.00	6.00	6.00	7.00	10.00	43%
County Attorney	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0%
Information Technology	38.00	39.00	40.00	40.50	41.00	43.50	43.50	44.50	47.50	47.50	0%
Total General Government	61.00	62.00	62.00	63.50	63.00	65.50	65.50	66.50	70.50	73.50	4%
ADMINISTRATIVE SERVICES											
Management and Budget	3.00	5.00	5.00	7.00	7.00	7.00	7.00	7.00	8.00	11.00	38%
Human Resources/Risk Mgt	4.20	5.20	6.20	6.20	6.20	6.25	7.25	9.25	9.25	10.25	11%
Purchasing	6.00	6.00	7.00	7.00	8.00	9.00	9.00	8.50	8.50	8.50	0%
Central Services	61.00	60.00	63.00	58.00	51.00	48.00	50.00	49.00	74.00	82.00	11%
Total Administrative Services	74.20	76.20	81.20	78.20	72.20	70.25	73.25	73.75	99.75	111.75	12%
COMMUNITY DEVELOPMENT											
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	0%
Growth Management	14.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0.00	0.00	N/A
*Planning	14.00	14.00	15.00	13.00	14.00	14.00	18.00	9.00	11.00	13.00	18%
Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	4.00	4.00	0%
*Mapping/Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	3.00	5.00	67%
Resource Protection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	N/A
Tourism	2.00	2.00	2.00	2.10	2.10	2.10	2.10	2.50	2.50	4.00	60%
Total Community Development	33.00	34.00	35.00	33.10	34.10	34.10	27.10	27.50	24.50	30.00	22%
AGRICULTURE	11.90	11.60	11.60	12.10	12.10	11.60	11.60	14.40	14.90	16.30	9%
COMMUNITY SERVICES	5.00	5.00	5.00	5.20	5.20	5.20	5.20	6.20	6.20	7.20	16%
PUBLIC SAFETY											
Central Communications	46.00	46.00	46.00	46.00	49.00	49.00	49.00	49.00	50.00	50.00	0%
Emergency Management	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	0%
Animal Control	3.30	3.30	3.30	3.60	3.60	3.60	3.60	3.60	3.60	3.60	0%
RAD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0%
*Marine Safety	17.00	13.00	13.00	13.00	13.00	13.00	14.00	13.00	13.00	13.00	0%
Total Public Safety	72.30	68.30	68.30	68.60	71.60	71.60	72.60	70.60	71.60	71.60	0%
VETERANS	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.80	6.80	7.55	11%
PARKS AND RECREATION											
*Administration	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0%
Marine Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.50	50%
Ecosystems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Environmental Lands	0.00	0.00	0.00	0.00	1.00	1.00	1.00	2.00	0.00	0.00	N/A
*Civic Center	15.00	15.00	15.00	15.25	15.25	15.25	13.25	13.25	11.80	11.25	-5%
Museums	5.60	5.60	5.60	5.60	5.60	3.60	4.10	3.85	3.85	4.35	13%