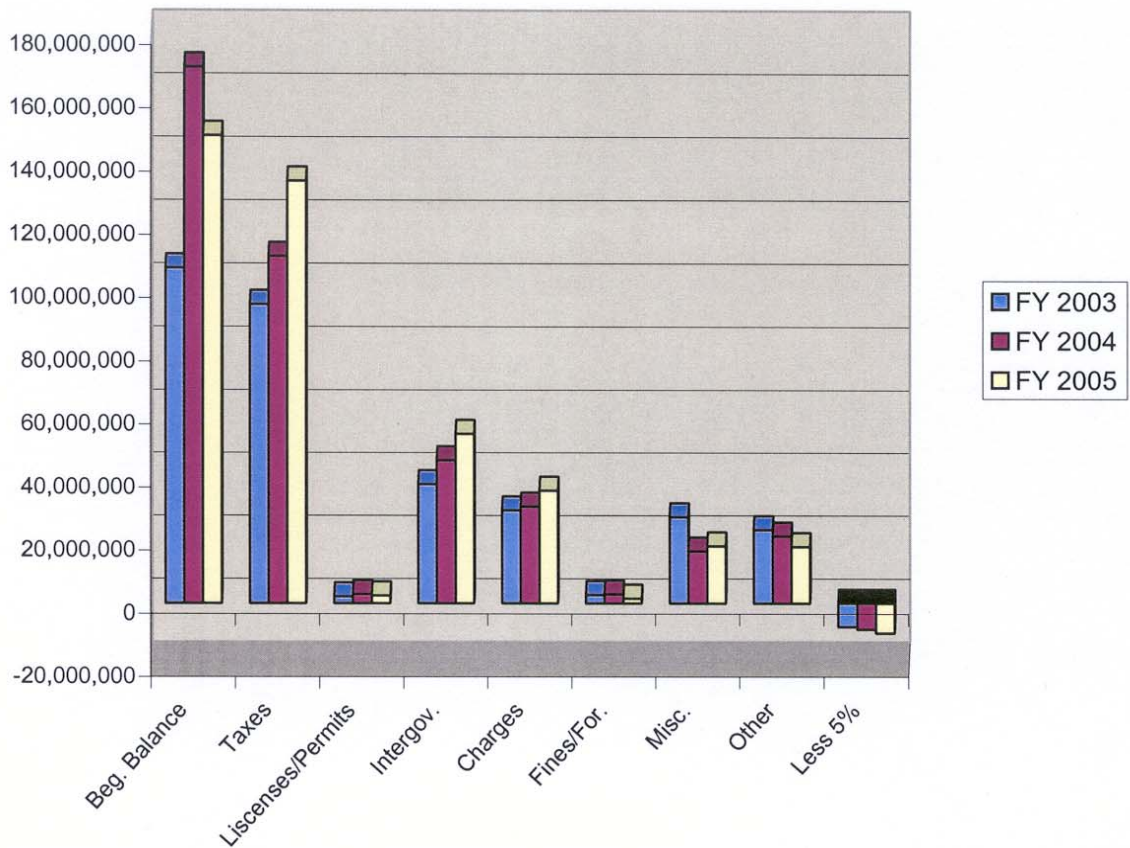
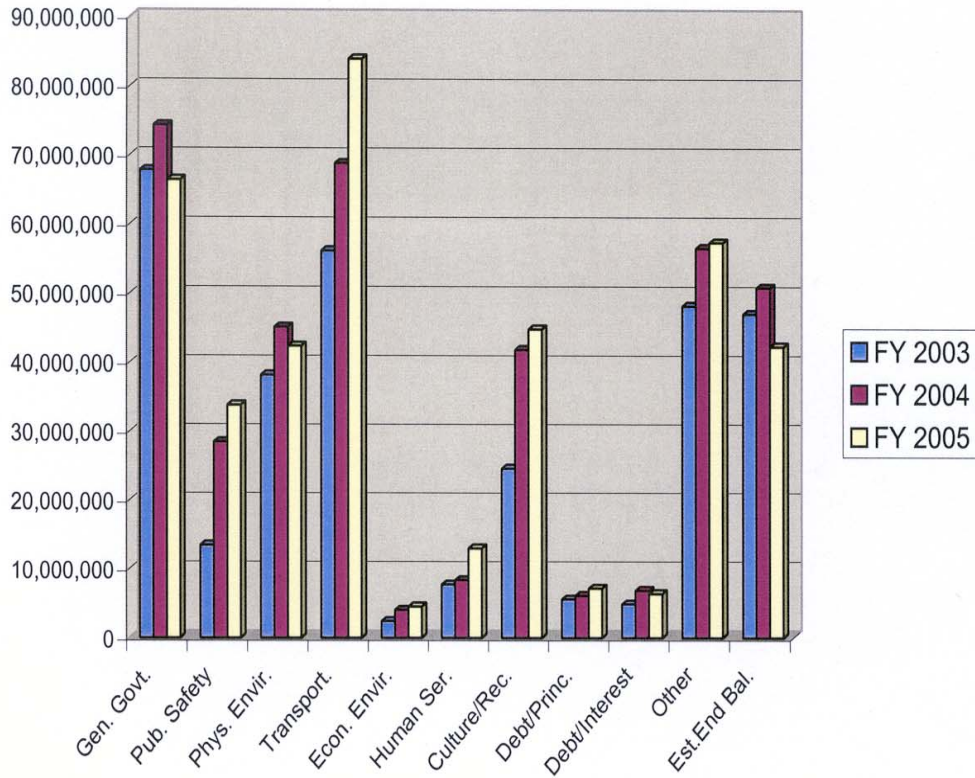


Revenue Summary FY 2003-2005



ESTIMATED REVENUES:	FY 2003	FY 2004	FY 2005
EST. BEGINNING BALANCES	106,213,214	169,820,250	148,181,244
TAXES	94,756,146	109,982,139	133,903,192
LICENSES & PERMITS	2,059,808	2,850,000	2,362,763
INTERGOVERNMENTAL REVENUES	37,787,152	45,403,207	53,765,629
CHARGES FOR SERVICES	29,403,526	30,640,958	35,689,618
FINES AND FORFEITS	2,566,400	2,828,454	1,470,889
MISCELLANEOUS REVENUES	27,277,452	16,454,299	18,067,381
OTHER FINANCING SOURCES	23,253,640	21,249,953	17,904,037
LESS 5%	-7,459,176	-8,230,610	-9,462,314
TOTAL EST. REVENUE SOURCES	315,858,162	391,266,333	402,037,913

Expenditure Summary FY 2003-2005



ESTIMATED EXPENDITURES:	FY 2003	FY 2004	FY 2005
GENERAL GOVERNMENT	67,820,915	74,330,994	66,441,913
PUBLIC SAFETY	13,425,700	28,456,986	33,812,892
PHYSICAL ENVIRONMENT	38,205,882	45,141,680	42,388,989
TRANSPORTATION	56,165,549	68,850,289	83,981,821
ECONOMIC ENVIRONMENT	2,372,769	4,000,317	4,499,558
HUMAN SERVICES	7,678,026	8,323,170	12,937,979
CULTURE & RECREATION	24,587,473	41,872,636	44,824,968
DEBT SERVICE-PRINCIPAL	5,530,542	6,078,923	7,111,887
DEBT SERVICE-INTEREST & FEES	4,835,142	6,809,405	6,352,824
OTHER FINANCING USES	48,189,218	56,543,887	57,360,769
ESTIMATED ENDING BALANCE	47,046,946	50,858,046	42,324,313
TOTAL EXPENDITURES,USES	315,858,162	391,266,333	402,037,913

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	FUND			FUNDS			FUNDS		
	FY 2003	FY 2004	FY 2005	FY 2003	FY 2004	FY 2005	FY 2003	FY 2004	FY 2005
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	21,319,382	20,746,771	15,584,210	27,941,501	39,383,844	49,056,807	5,710,561	2,846,846	3,057,464
TAXES:									
AD VALOREM	28,054,596	44,043,279	55,821,258	52,635,340	52,772,660	62,672,316	2,752,243	1,758,279	2,021,492
OTHER TAXES & FEES	162,600	112,267	113,998	6,441,248	6,449,353	8,033,521	433,918	433,918	520,674
LICENSES & PERMITS	51,200	51,000	50,500	120,000	1,070,000	131,500	0	0	0
INTERGOVERNMENTAL REVENUES	9,266,351	8,591,036	8,963,389	21,896,268	29,180,489	36,824,522	5,634,037	6,355,042	6,506,403
CHARGES FOR SERVICES	4,051,813	3,062,204	2,131,782	2,424,457	2,550,779	3,781,331	444,000	0	0
FINES AND FORFEITS	47,000	49,000	49,500	2,369,400	2,149,454	695,324	0	480,000	480,000
MISCELLANEOUS REVENUES	1,830,517	5,114,492	4,703,374	12,364,565	3,293,904	5,279,307	1,178,941	801,718	823,758
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	2,647,040	2,777,596	2,089,000	4,778,857	5,396,051	5,140,967	0	1,482,317	2,455,579
PROCEEDS FROM LOANS/BONDS	0	279,000	0	2,629,308	6,062,577	2,222,577	0	0	577,579
INTERNAL SERVICES & OTHER	0	112,066	0	0	0	0	0	155,617	155,474
LESS 5%	-1,909,224	-2,820,505	-3,307,035	-3,518,495	-3,706,422	-4,154,409	-512,875	-491,622	-521,087
TOTAL EST. REVENUE SOURCES	65,521,275	82,118,206	86,199,976	130,082,449	144,602,689	169,683,763	15,640,825	13,822,115	16,077,336
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	21,887,869	25,026,818	22,309,348	22,364,752	17,640,739	10,685,207	127,890	118,203	126,434
PUBLIC SAFETY	829,566	1,864,193	1,845,308	7,290,082	7,270,876	10,541,105	0	0	0
PHYSICAL ENVIRONMENT	2,347,891	2,323,738	3,296,152	10,456,204	13,251,917	12,431,320	0	0	0
TRANSPORTATION	3,113,580	844,961	3,557,677	47,188,285	54,473,376	73,248,942	0	0	0
ECONOMIC ENVIRONMENT	663,256	1,290,376	1,962,049	1,216,885	1,808,074	2,046,536	0	0	0
HUMAN SERVICES	4,978,676	5,562,183	5,447,508	2,669,350	2,730,987	7,369,209	0	0	0
CULTURE & RECREATION	11,639,147	11,901,383	14,557,083	668,246	6,770,622	13,691,756	0	0	0
DEBT SERVICE-PRINCIPAL	347,651	721,643	689,053	155,039	106,333	298,198	3,838,526	3,792,519	4,958,530
DEBT SERVICE-INTEREST & FEES	41,465	32,097	75,957	30,867	67,568	223,464	2,957,889	5,063,086	4,711,278
TOTAL EXPENDITURES/EXPENSES	45,849,101	49,567,392	53,740,135	92,039,710	104,120,492	130,535,737	6,924,305	8,973,808	9,796,242
OTHER FINANCING USES									
INTERFUND TRANSFERS	5,352,079	4,690,161	3,862,760	2,134,334	2,979,051	3,350,740	5,855,930	2,935,673	2,900,000
TRANSFER TO CONST. OFFICERS	3,408,820	15,017,873	17,400,220	28,633,386	28,231,021	28,082,767	0	0	0
TOTAL EXPENDITURES & USES	54,610,000	69,275,426	75,003,115	122,807,430	135,330,564	161,969,244	12,780,235	11,909,481	12,696,242
ESTIMATED ENDING BALANCE	10,911,275	12,842,780	11,196,861	7,275,019	9,272,125	7,714,519	2,860,590	1,912,634	3,381,094
TOTAL EXPENDITURES, USES	65,521,275	82,118,206	86,199,976	130,082,449	144,602,689	169,683,763	15,640,825	13,822,115	16,077,336

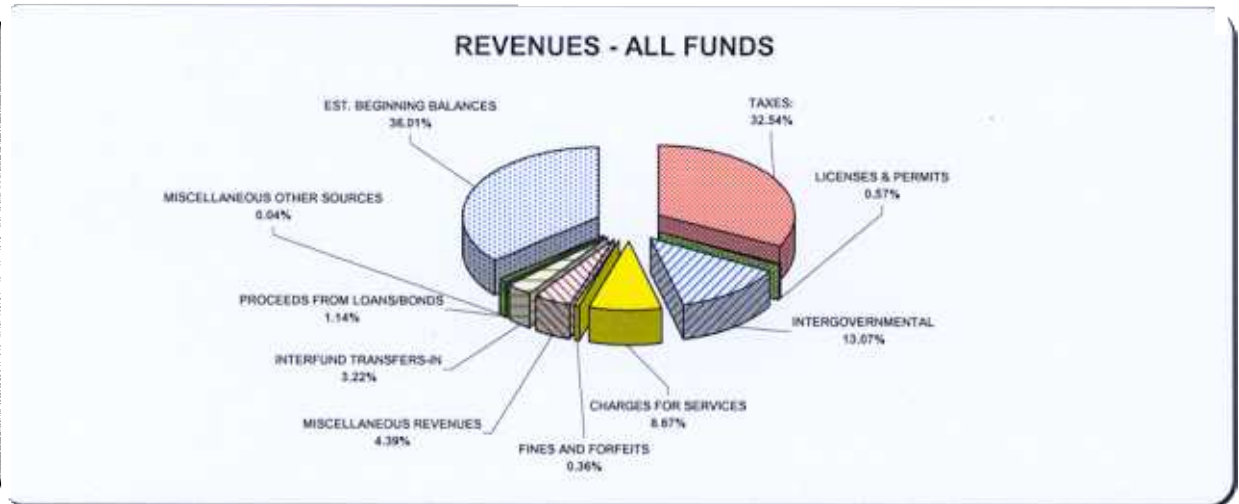
BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	CAPITAL			ENTERPRISE			INTERNAL SERVICE		
	FUNDS			FUNDS			FUNDS		
	FY 2003	FY 2004	FY 2005	FY 2003	FY 2004	FY 2005	FY 2003	FY 2004	FY 2005
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	23,261,418	75,090,597	59,835,171	21,945,505	26,011,091	16,141,353	1,605,000	2,104,160	218,775
TAXES:									
AD VALOREM	0	0	0	0	0	0	0	0	0
OTHER TAXES & FEES	2,824,447	2,910,629	2,981,276	150,000	200,000	200,000	0	0	0
LICENSES & PERMITS	0	0	0	1,779,108	1,589,000	2,080,763	0	0	0
INTERGOVERNMENTAL REVENUES	879,083	1,183,428	1,400,972	111,413	93,212	70,343	0	0	0
CHARGES FOR SERVICES	0	0	0	11,788,795	12,427,895	15,921,235	10,505,461	12,401,080	13,855,270
FINES AND FORFEITS	0	0	0	0	20,000	0	0	0	0
MISCELLANEOUS REVENUES	9,287,951	5,119,020	5,372,240	1,609,941	979,836	792,613	170,701	253,006	284,185
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	6,528,088	2,280,983	807,000	1,898,625	886,104	1,258,017	0	0	1,000,000
PROCEEDS FROM LOANS/BONDS	4,474,315	1,613,383	1,863,490	0	0	0	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	0	0	0	0	0	0
LESS 5%	-586,935	-389,569	-366,268	-670,509	-581,603	-858,411	-131,000	-119,891	-119,891
TOTAL EST. REVENUE SOURCES	46,668,367	87,808,471	71,893,881	38,612,878	41,625,535	35,605,913	12,150,162	14,638,355	15,238,339
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	12,734,143	17,937,249	17,419,520	742,207	1,068,648	1,255,593	9,447,012	11,933,145	14,027,430
PUBLIC SAFETY	1,911,972	17,213,784	18,724,805	2,170,094	1,872,814	2,429,409	0	0	0
PHYSICAL ENVIRONMENT	7,815,917	10,846,982	7,403,697	17,564,438	18,678,824	19,209,798	0	0	0
TRANSPORTATION	5,805,028	13,410,174	7,053,424	0	0	0	0	0	0
ECONOMIC ENVIRONMENT	0	0	0	0	0	0	0	0	0
HUMAN SERVICES	30,000	30,000	30,000	0	0	0	0	0	0
CULTURE & RECREATION	9,066,028	19,399,972	12,667,535	3,200,568	3,705,635	3,370,983	0	0	0
DEBT SERVICE-PRINCIPAL	0	306,618	0	1,120,171	1,005,000	1,105,000	0	0	0
DEBT SERVICE-INTEREST & FEES	20,000	126,514	0	1,068,954	817,938	714,382	0	0	0
TOTAL EXPENDITURES/EXPENSES	37,383,088	79,271,293	63,298,981	25,866,432	27,148,859	28,085,165	9,447,012	11,933,145	14,027,430
OTHER FINANCING USES									
INTERFUND TRANSFERS	721,934	1,573,338	368,281	1,244,105	271,769	437,656	0	0	0
TRANSFER TO CONST. OFFICERS	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & USES	38,105,022	80,844,631	63,667,262	27,110,537	27,420,628	28,522,821	9,447,012	11,933,145	14,027,430
ESTIMATED ENDING BALANCE	8,563,345	6,963,840	8,226,619	11,502,341	14,204,907	7,083,092	2,703,150	2,705,210	1,210,909
TOTAL EXPENDITURES, USES	46,668,367	87,808,471	71,893,881	38,612,878	41,625,535	35,605,913	12,150,162	14,638,355	15,238,339

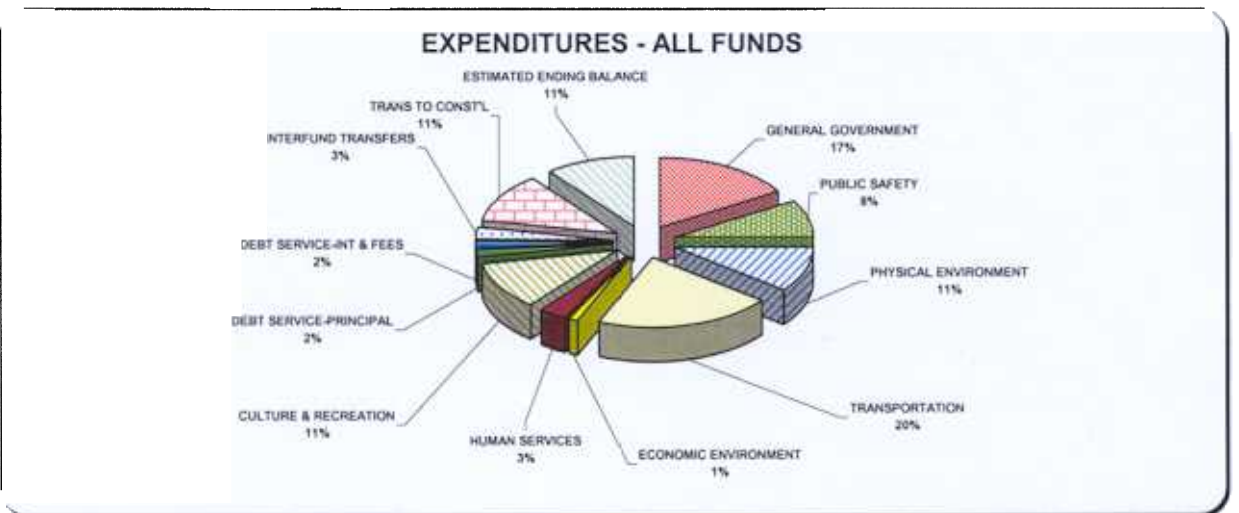
BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	EXPENDABLE TRUST			TOTAL ALL		
	FUNDS			FUNDS		
	FY 2003	FY 2004	FY 2005	FY 2003	FY 2004	FY 2005
ESTIMATED REVENUES:						
EST. BEGINNING BALANCES	4,429,847	3,636,941	4,287,464	106,213,214	169,820,250	148,181,244
TAXES:						
AD VALOREM	0	0	0	83,442,179	98,574,218	120,515,066
OTHER TAXES & FEES	1,301,754	1,301,754	1,538,657	11,313,967	11,407,921	13,388,126
LICENSES & PERMITS	109,500	140,000	100,000	2,059,808	2,850,000	2,362,763
INTERGOVERNMENTAL REVENUES	0	0	0	37,787,152	45,403,207	53,765,629
CHARGES FOR SERVICES	189,000	199,000	0	29,403,526	30,640,958	35,689,618
FINES AND FORFEITS	150,000	130,000	246,065	2,566,400	2,828,454	1,470,889
MISCELLANEOUS REVENUES	834,836	892,323	811,904	27,277,452	16,454,299	18,067,381
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	294,402	471,942	479,341	16,147,012	13,294,993	13,229,904
PROCEEDS FROM LOANS/BONDS	3,005	0	10,487	7,106,628	7,954,960	4,674,133
INTERNAL SERVICES & OTHER	0	0	0	0	267,683	155,474
LESS 5%	-130,138	-120,998	-135,213	-7,459,176	-8,230,610	-9,462,314
TOTAL EST. REVENUE SOURCES	7,182,206	6,650,962	7,338,705	315,858,162	391,266,333	402,037,913
ESTIMATED EXPENDITURES:						
GENERAL GOVERNMENT	517,042	606,192	618,381	67,820,915	74,330,994	66,441,913
PUBLIC SAFETY	1,223,986	235,319	272,265	13,425,700	28,456,986	33,812,892
PHYSICAL ENVIRONMENT	21,432	40,219	48,022	38,205,882	45,141,680	42,388,989
TRANSPORTATION	58,656	121,778	121,778	56,165,549	68,850,289	83,981,821
ECONOMIC ENVIRONMENT	492,628	901,867	490,973	2,372,769	4,000,317	4,499,558
HUMAN SERVICES	0	0	91,262	7,678,026	8,323,170	12,937,979
CULTURE & RECREATION	13,484	95,024	537,611	24,587,473	41,872,636	44,824,968
DEBT SERVICE-PRINCIPAL	69,155	146,810	61,106	5,530,542	6,078,923	7,111,887
DEBT SERVICE-INTEREST & FEES	715,967	702,202	627,743	4,835,142	6,809,405	6,352,824
TOTAL EXPENDITURES/EXPENSES	3,112,350	2,849,411	2,869,141	220,621,998	283,864,400	302,352,831
OTHER FINANCING USES						
INTERFUND TRANSFERS	838,630	845,001	958,345	16,147,012	13,294,993	11,877,782
TRANSFER TO CONST. OFFICERS	0	0	0	32,042,206	43,248,894	45,482,987
TOTAL EXPENDITURES & USES	3,950,980	3,694,412	3,827,486	268,811,216	340,408,287	359,713,600
ESTIMATED ENDING BALANCE	3,231,226	2,956,550	3,511,219	47,046,946	50,858,046	42,324,313
TOTAL EXPENDITURES, USES	7,182,206	6,650,962	7,338,705	315,858,162	391,266,333	402,037,913

EXPENDITURES AND REVENUES - ALL FUNDS



REVENUES	
TAXES:	133,903,192
LICENSES & PERMITS	2,362,763
INTERGOVERNMENTAL	53,765,629
CHARGES FOR SERVICES	35,689,618
FINES AND FORFEITS	1,470,889
MISCELLANEOUS REVENUES	18,067,381
INTERFUND TRANSFERS-IN	13,229,904
PROCEEDS FROM LOANS/BONDS	4,674,133
MISCELLANEOUS OTHER SOURCES	155,474
EST. BEGINNING BALANCES	148,181,244
LESS 5%	-9,462,314
TOTAL	<u>402,037,913</u>

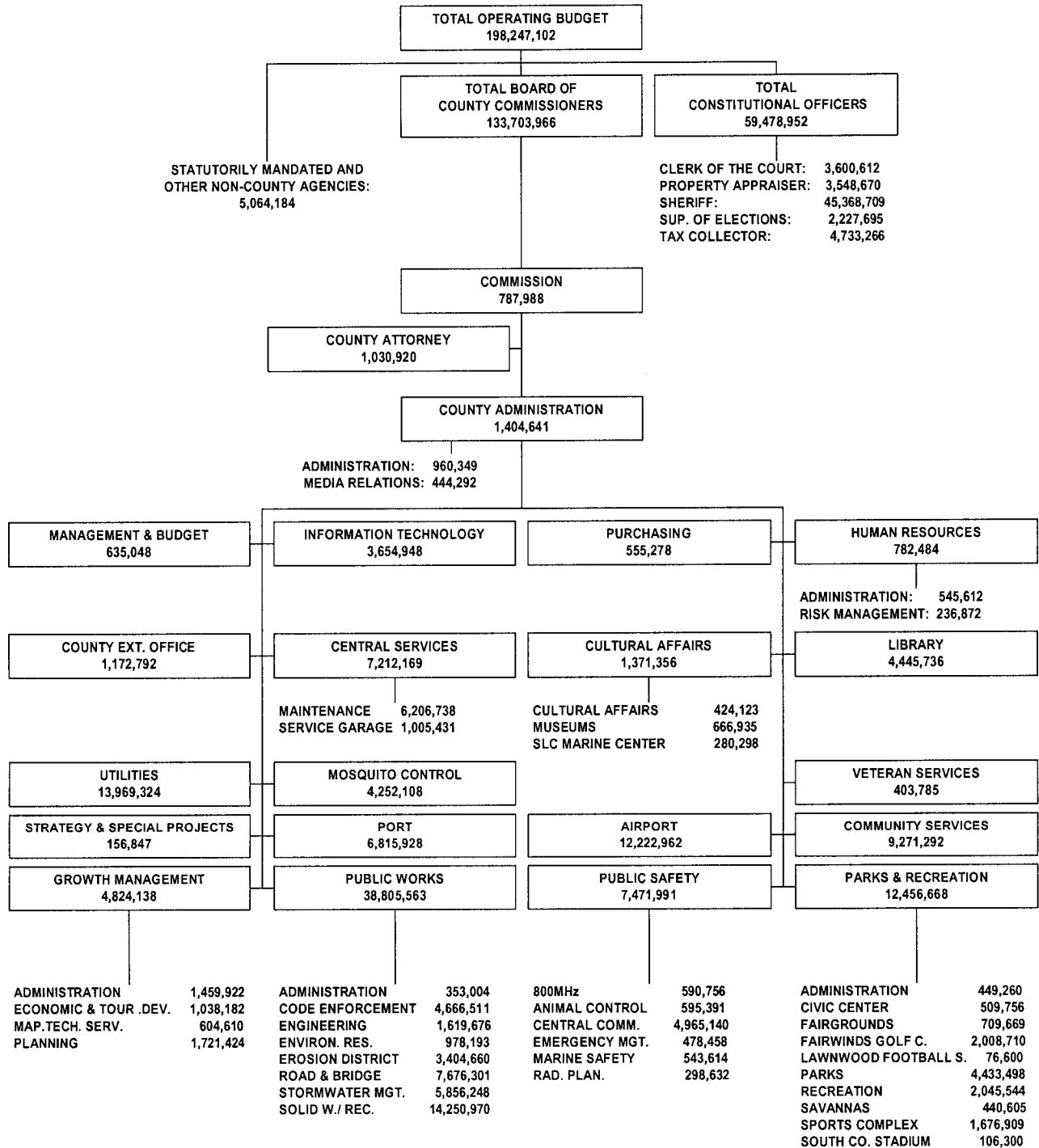


EXPENDITURES:	
GENERAL GOVERNMENT	66,441,913
PUBLIC SAFETY	33,812,892
PHYSICAL ENVIRONMENT	42,388,989
TRANSPORTATION	83,981,821
ECONOMIC ENVIRONMENT	4,499,558
HUMAN SERVICES	12,937,979
CULTURE & RECREATION	44,824,968
DEBT SERVICE-PRINCIPAL	7,111,887
DEBT SERVICE-INT & FEES	6,352,824
INTERFUND TRANSFERS	11,877,782
TRANS TO CONST'L	45,482,987
ESTIMATED ENDING BALANCE	42,324,313
TOTAL	<u>402,037,913</u>

ST. LUCIE BOARD OF COUNTY COMMISSIONERS

BUDGET BY DEPARTMENT

FISCAL YEAR 2004-2005



CONSTITUTIONAL OFFICERS BUDGETS

CONSTITUTIONAL OFFICER	BOCC ALLOCATION (AD VALOREM)	OTHER FUNDING	TOTAL BUDGET
SUPERVISOR OF ELECTIONS			
BUDGET ALLOCATION	2,227,695		2,227,695
ADDITIONAL SUPPORT	<u>0</u>		
TOTAL	2,227,695		
CLERK OF CIRCUIT COURT			
BUDGET ALLOCATION	3,600,612	SEE NOTE 3	3,600,612
ADDITIONAL SUPPORT	<u>0</u>		
TOTAL	3,600,612		
PROPERTY APPRAISER (SEE NOTE 1)			
BUDGET ALLOCATION	3,548,670		3,548,670
ADDITIONAL SUPPORT	<u>0</u>		
TOTAL	3,548,670		
TAX COLLECTOR (SEE NOTE 1)			
BUDGET ALLOCATION	4,733,266		4,733,266
ADDITIONAL SUPPORT	<u>0</u>		
TOTAL	4,733,266		
SHERIFF			
BUDGET ALLOCATION	45,368,709		45,368,709
ADDITIONAL SUPPORT	SEE NOTE 2		
TOTAL	<u>45,368,709</u>		
TOTAL	59,478,952		

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.*

COURTS AND LEGAL SYSTEM

AGENCY	TOTAL BUDGET
1. COURT ADMINISTRATOR	\$403,026
2. JUVENILE DETENTION	\$1,506,100
3. STATE ATTORNEY	\$644,201
4. PUBLIC DEFENDER	\$172,820
5. MEDICAL EXAMINER	\$452,477
6. OTHER COURT COSTS	\$1,711,590
TOTAL	\$4,890,214

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.

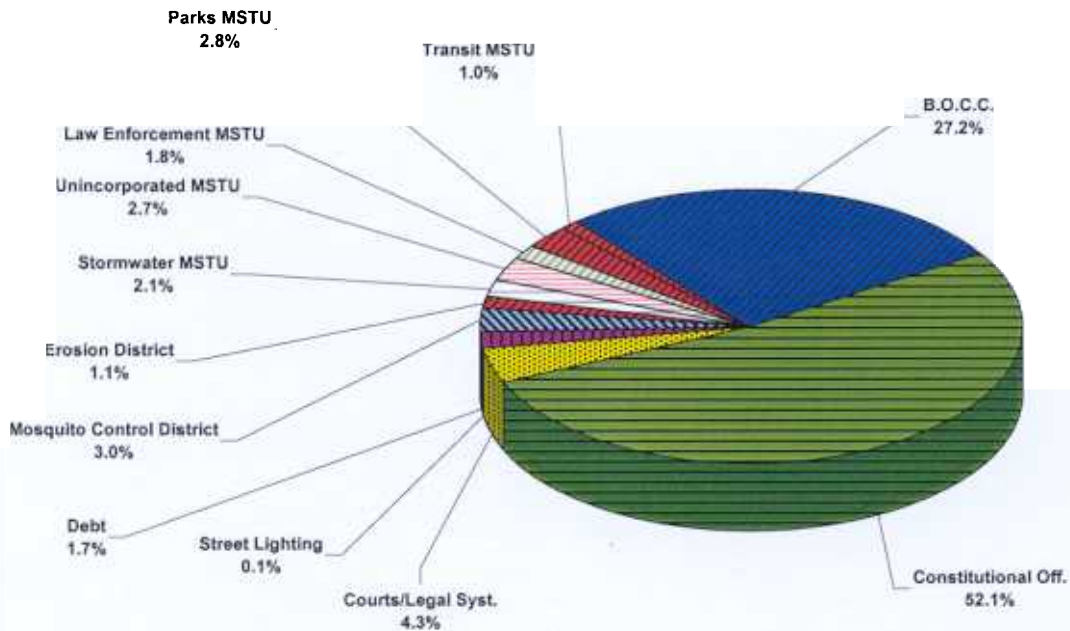
Certain costs of the Court Administrators and Medical Examiners office are shared by the counties in the 19th Judicial District (St Lucie, Martin, Indian River and Okeechobee). The amounts shown are the St Lucie County share.

**DISTRIBUTION OF AD VALOREM TAX REVENUES
FISCAL YEAR 2004 - 2005**

1	TOTAL AD VALOREM TAX REVENUE *		\$114,149,689
2	ALLOCATIONS/FEEES TO CONSTITUTIONAL OFFICERS	\$59,478,952	
3	COURTS AND LEGAL SYSTEM	\$4,890,214	
4	STREET LIGHTING DISTRICTS	\$160,854	
5	VOTED DEBT SERVICE	\$1,920,417	
6	MOSQUITO DISTRICT	\$3,474,535	
7	EROSION DISTRICT	\$1,282,176	
8	STORMWATER MSTU	\$2,392,459	
9	UNINCORPORATED SERVICES MSTU	\$3,061,043	
10	LAW ENFORCEMENT MSTU	\$2,071,561	
11	PARKS MSTU	\$3,205,441	
12	TRANSPORTATION MSTU	\$1,153,958	
13	SUB-TOTAL	\$83,091,610	
14	NET AVAILABLE FOR BOARD ALLOCATIONS		\$31,058,078

* Total anticipated Ad Valorem revenue less statutorily mandated 5%.

Distribution of Ad Valorem Revenue



WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2004-2005

	A	B	C	D	E	F	G	H	I
FUND NAME	2003-2004 MILLAGE	2003-2004 TAXES	2004-2005 ROLL-BACK RATE	2004-2005 ROLL-BACK TAXES	2004-2005 PROPOSED MILLAGE	2004-2005 PROPOSED TAXES	PRIOR YEAR'S VALUE	2004-2005 ADJUSTED VALUE	2004-2005 GROSS VALUE
COUNTYWIDE MILLAGE									
GENERAL FUND	4.0728	43,963,638	3.4187	46,140,899	4.1248	55,670,740	10,794,450,475	12,859,724,718	13,496,591,294
FINE & FORFEITURE	3.5066	37,851,820	2.9434	39,726,398	3.3178	44,778,991	10,794,450,475	12,859,724,718	13,496,591,294
EROSION CONTROL - ZONE E	0.1000	1,079,445	0.0839	1,132,904	0.1000	1,349,659	10,794,450,475	12,859,724,718	13,496,591,294
SUB-TOTAL COUNTYWIDE MILLAGE	7.6794	82,894,903	6.4461	87,000,200	7.5426	101,799,390			
MOSQUITO DISTRICT	0.2757	2,907,445	0.2302	3,053,605	0.2757	3,657,405	10,545,681,933	12,630,920,259	13,265,886,871
MAXIMUM TOTAL COUNTYWIDE MILLAGE	7.9551	85,802,348	6.6763	90,053,805	7.8183	105,456,795			
MUNICIPAL SERVICE TAXING UNITS									
STREET LIGHTING DISTRICTS									
SLD #1 - RIVER PARK I	0.4389	39,304	0.3726	39,476	0.3904	41,365	89,550,371	105,493,839	105,954,510
SLD #2 - RIVER PARK 2	0.8403	8,814	0.6837	8,824	0.7148	9,226	10,489,205	12,891,962	12,906,992
SLD #3 - HARMONY HEIGHTS	0.9949	3,887	0.9464	3,887	0.9891	4,062	3,906,671	4,106,956	4,106,956
SLD #4 - HARMONY HEIGHTS	0.7972	7,452	0.7038	7,586	0.7038	7,860	9,347,524	10,970,645	11,167,276
SLD #5 - SHERATON PLAZA	1.1855	8,979	1.0006	8,980	1.0529	9,449	7,574,012	8,973,595	8,974,623
SLD #6 - SUNLAND GARDENS	0.7167	8,363	0.6267	8,389	0.6624	8,866	11,668,774	13,343,439	13,385,178
SLD #7 - SUNRISE PARK	0.7927	2,680	0.7619	2,660	0.7954	2,777	3,355,211	3,491,057	3,491,197
SLD #8 - PARADISE PARK	1.0236	7,920	0.6778	7,920	0.9718	9,895	7,737,166	10,182,039	10,182,537
SLD #9 - HOLIDAY PINES	0.2282	12,098	0.2171	12,374	0.2240	12,764	53,015,649	55,713,702	56,983,626
SLD #10 - THE GROVE	0.1243	2,950	0.1151	2,950	0.1216	3,117	23,736,369	25,637,273	25,637,273
SLD #11 - BLAKELY SUBDIVISION	1.9996	1,614	1.6902	1,614	1.9991	1,909	807,145	954,931	954,931
SLD #12 - INDIAN RIVER ESTATES	0.1393	13,776	0.1206	14,077	0.1242	14,495	98,891,835	114,212,305	116,709,505
SLD #13 - QUEENS COVE	0.1043	4,598	0.1005	4,716	0.1030	4,833	44,088,166	45,746,594	46,921,117
SLD #16 - PALM GROVE	0.5346	10,635	0.4946	10,635	0.5219	11,221	19,894,044	21,500,361	21,500,361
SLD #126 - SOUTHERN OAKS ESTATES	0.6215	2,427	0.6133	2,585	0.6123	2,581	3,904,950	3,957,531	4,215,463
OTHER MUNICIPAL SERVICE TAXING UNITS									
UNINCORPORATED SERVICES	0.5256	2,800,371	0.4684	2,871,614	0.5256	3,222,150	5,327,951,067	5,978,331,398	6,130,422,975
STORMWATER	0.4108	2,188,722	0.3661	2,244,404	0.4108	2,518,378	5,327,951,067	5,978,331,398	6,130,422,975
LAW ENFORCEMENT	0.3681	1,961,219	0.3281	2,011,113	0.3557	2,180,591	5,327,951,067	5,978,331,398	6,130,422,975
PARKS MSTU	0.2500	2,698,613	0.2098	2,832,259	0.2500	3,374,148	10,794,450,475	12,859,724,718	13,496,591,294
TRANSPORTATION MSTU	0.0900	971,501	0.0755	1,019,614	0.0900	1,214,693	10,794,450,475	12,859,724,718	13,496,591,294
MEADOWOOD	0.5165	21,349	0.4609	21,481	0.4817	22,452	41,333,678	46,323,864	46,809,390
PALM LAKE GARDENS	0.5135	2,331	0.4834	2,418	0.4894	2,448	4,539,660	4,821,858	5,001,658
MAXIMUM UNINCORPORATED MILLAGE	2.3281		1.9404		3.2912				
TOTAL AGGREGATE MILLAGE	8.9474	96,581,931	7.5104	101,364,799	8.7530	118,136,075	10,794,450,475	12,859,724,718	13,496,591,294
2004-2005 AGGREGATE MILLAGE INCREASE (DECREASE) OVER 2003-2004					-0.1943				
2004-2005 INCREASE(Decrease) OVER ROLL-BACK AGGREGATE MILLAGE					1.2426				
PERCENT INCREASE(Decrease) IN AGGREGATE MILLAGE OVER ROLL-BACK					16.55%				
DEBT SERVICE FUNDS									
ENVIRONMENTAL LAND	0.1380	1,494,426			0.1250	1,695,883	10,829,175,097	12,928,731,539	13,567,060,745
PORT PROPERTY BOND	0.0240	259,900			0.0240	325,609	10,829,175,097	12,928,731,539	13,567,060,745
TOTAL DEBT SERVICE FUNDS		1,754,326				2,021,492			
GRAND TOTAL OF TAXES		98,336,257				120,157,567			

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

Explanations

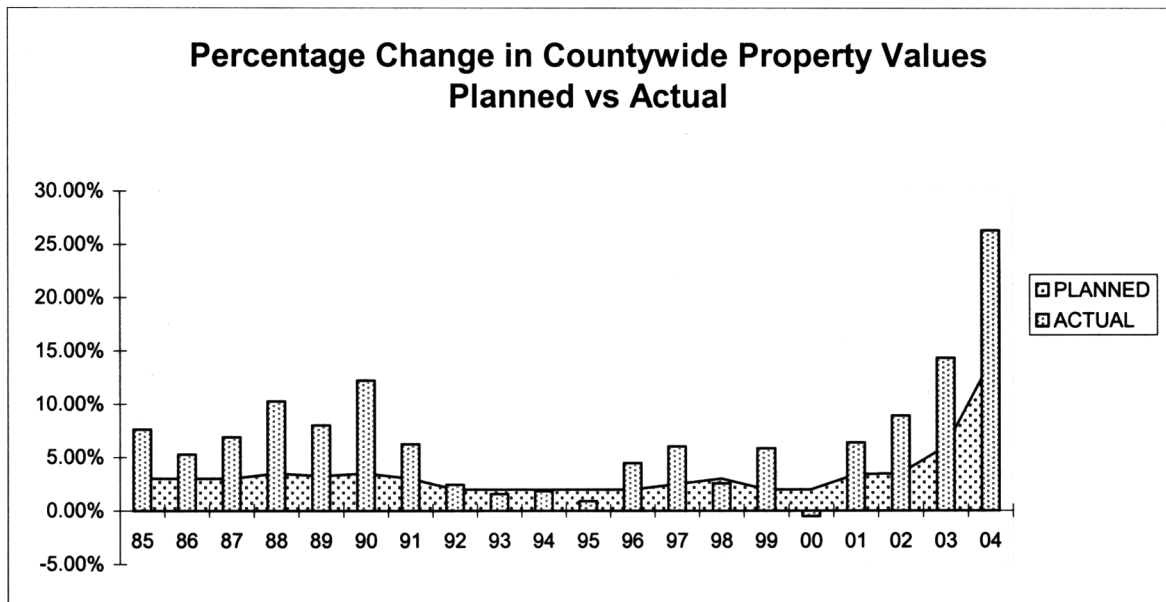
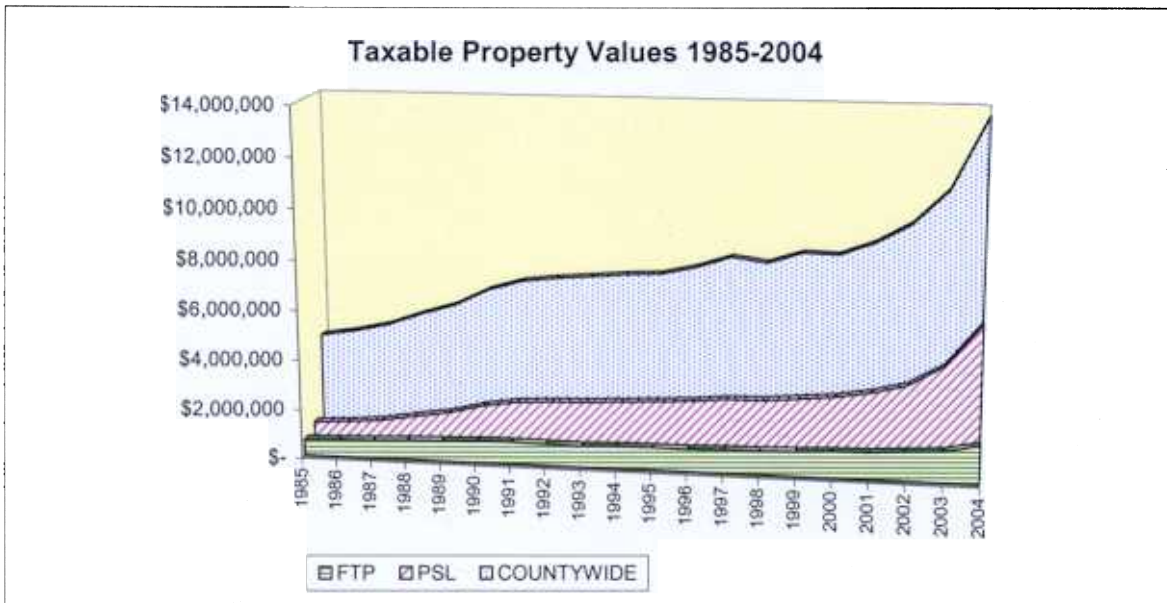
- 2003-2004 MILLAGE** This figure represents the millage that was approved for the previous fiscal year. It is interpreted as dollars per thousand.
- 2003-2004 TAXES** This is the computed taxes derived by multiplying the 2003-2004 Millage by the Prior Years Value and then dividing by 1000.
- 2004-2005 ROLLBACK RATE** The Rollback Rate is the millage that would have to be levied in 2004-2005 to produce the same computed tax revenue as last year. The calculation is 2003-2004 Taxes divided by 2004-2005 Adjusted Value and multiplied by 1000.
- 2004-2005 ROLLBACK TAXES** Rollback Taxes is the amount of computed taxes that would be generated in 2004-2005 if the millage imposed was the 2003-2004 Rollback Rate. The formula is: 2004-2005 Rollback Rate multiplied by the 2004-2005 Gross Value and then divided by 1000.
- 2004-2005 ADOPTED MILLAGE** This figure represents the millage that was approved for the 2004-2005 fiscal year. It is interpreted as dollars per thousand.
- 2004-2005 TAXES** This is derived by multiplying the 2004-2005 Millage by the 2004-2005 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.
- 2003-2004 ADJUSTED VALUE** This is the 2004-2005 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.
- 2004-2005 GROSS VALUE** This is the 2004-2005 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.

**SAINT LUCIE COUNTY
MILLAGE RATES HISTORY FISCAL YEARS 1996 - 2005**

TAX YEAR	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1 COUNTY COMMISSION										
2 GENERAL FUND	2.9565	2.5596	2.6595	2.7328	3.1328	2.8486	2.9639	2.9639	4.0728	4.1248
3 SPECIAL REVENUE FUNDS										
4 FINE & FORFEITURE	4.5230	4.9233	4.7356	4.8466	4.4466	4.7308	4.6155	4.6155	3.5066	3.3178
5 PORT & AIRPORT	0.1339	0.0895	0.1843	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6 EROSION DIST E	0.0000	0.0000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
6 TOTAL COUNTYWIDE MILLAGE	7.6134	7.5724	7.6794	7.6794	7.6794	7.6794	7.6794	7.6794	7.6794	7.5426
7 SPECIAL REVENUE FUNDS (NON-COUNTYWIDE)										
8 MOSQUITO CONTROL	0.1950	0.2122	0.2121	0.2121	0.2121	0.2121	0.2757	0.2757	0.2757	0.2757
9 SUBTOTAL	7.8084	7.7846	7.8915	7.8915	7.8915	7.8915	7.9551	7.9551	7.9551	7.8183
10 EROSION DIST A	0.0000	0.1136	0.0000	0.0000	0.0000	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	0.0000	0.0000	0.0000
12 EROSION DIST C	0.0000	0.0542	0.0000	0.0000	0.0000	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	0.0000	0.0000	0.0000
14 SUBTOTAL COUNTY WIDE MAX MILLAGE	7.8084	7.9003	7.8915	7.8915	7.8915	7.8915	7.9551	7.9551	7.9551	7.8183
15 UNINCORPORATED AREA MILLAGE										
16 COMMUNITY DEVELOPMENT MSTU	0.3728	0.3959	0.3959	0.3959	0.3959	0.3959	0.3959	0.3959	0.5256	0.5256
17 LAW ENFORCEMENT MSTU	0.0000	0.0361	0.0646	0.1084	0.3082	0.3082	0.3082	0.3082	0.3681	0.3557
18 STORMWATER	0.0000	0.0000	0.3500	0.3500	0.3500	0.3500	0.3500	0.4108	0.4108	0.4108
19 PARKS MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2500	0.2500
20 TRANSPORTATION MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0900	0.0900
21 SUBTOTAL - UNINCORPORATED	0.3728	0.4320	0.8105	0.8543	1.0541	1.0541	1.0541	1.1149	1.6445	1.6321
22 DEBT SERVICE FUNDS										
23 BEACH I & S (COUNTYWIDE)	0.1476	0.1526	0.1430	0.1504	0.1515	0.1284	0.1284	0.0922	0.0000	0.0000
24 JAIL I & S (COUNTYWIDE)	0.1466	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25 EROSION I & S										
26 ZONE A	0.0159	0.0126	0.0148	0.0148	0.0016	0.0000	0.0000	0.0000	0.0000	0.0000
27 ZONE B	0.0006	0.0004	0.0005	0.0007	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000
28 ZONE C	0.0081	0.0060	0.0068	0.0068	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000
29 ZONE D	0.0178	0.0129	0.0135	0.0141	0.0019	0.0000	0.0000	0.0000	0.0000	0.0000
30 PORT PROPERTY BOND	0.0000	0.0000	0.0255	0.0255	0.0669	0.0377	0.0377	0.0284	0.0240	0.0240
31 ENVIRONMENTAL LAND (COUNTYWIDE)	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.1864	0.1711	0.1380	0.1250
32 SUBTOTAL - DEBT MAXIMUM MILLAGE	0.3120	0.4155	0.4333	0.4407	0.4703	0.4161	0.3525	0.2917	0.1620	0.1490
34 SCHOOL DISTRICT										
35 NON-VOTED CAPITAL IMPRV.	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
36 REQUIRED LOCAL EFFORT	6.4790	6.6020	6.3490	6.3560	5.9980	6.0560	5.7440	5.8360	5.6890	5.4910
37 VOTED CAPITAL IMPRV.	0.3700	0.3700	0.6100	0.3300	0.3300	0.3000	0.3000	0.2900	0.2280	0.1820
38 DISCRETIONARY	0.7070	0.7020	0.6940	0.6950	0.6970	0.6970	0.6880	0.6830	0.6660	0.6400
39 TOTAL SCHOOL DISTRICT MILLAGE	9.5560	9.6740	9.6530	9.3810	9.0250	9.0530	11.4320	8.8090	8.5830	8.3130
40 OTHER TAXING AGENCIES										
41 CHILDREN'S SERVICE COUNCIL	0.2275	0.3100	0.3100	0.3100	0.3800	0.3915	0.3915	0.3915	0.3915	0.3915
42 FIRE DISTRICT	2.0598	2.3098	2.3098	2.4300	2.6726	2.6726	2.6726	2.6726	2.7806	2.7806
43 FLA.INLAND NAV. DISTRICT	0.0400	0.0380	0.0500	0.0470	0.0440	0.0410	0.0385	0.0385	0.0385	0.0385
44 SO. FLA. WATER MGT.(OKEE BASIN)	0.2880	0.2880	0.3380	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130
45 SO. FLA. WATER MGT.	0.2590	0.2840	0.2840	0.2840	0.2840	0.2840	0.2840	0.2840	0.2840	0.2840
46 EVERGLADES PROJECT	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
47 TOTAL OTHER TAX AUTHORITIES	2.9743	3.3298	3.3918	3.4840	3.7936	3.8021	3.7996	3.7996	3.9076	3.9076
48 TOTAL ALL TAX AUTHORITIES	12.5303	13.0038	13.0448	12.8650	12.8186	12.8551	24.5933	21.9703	22.2522	21.9568
49 VALUE ONE MILL (CO. GENERAL FUND)	7,178,594	7,493,287	7,975,504	8,141,161	8,190,167	8,147,434	8,671,495	9,414,824	10,777,175	13,496,591
50 CITY OF FORT PIERCE	7.3305	7.3305	7.3305	7.3305	7.3305	7.3305	7.3305	7.3305	7.8305	7.8305
51 CITY OF PORT ST. LUCIE	3.8400	3.8400	4.0000	3.9400	3.9400	3.9400	4.2733	4.6066	4.9399	4.9399
52 TOWN OF ST. LUCIE VILLAGE	0.9420	0.9338	0.8955	1.0000	0.9890	0.9700	0.9100	0.9000	1.0000	1.0000

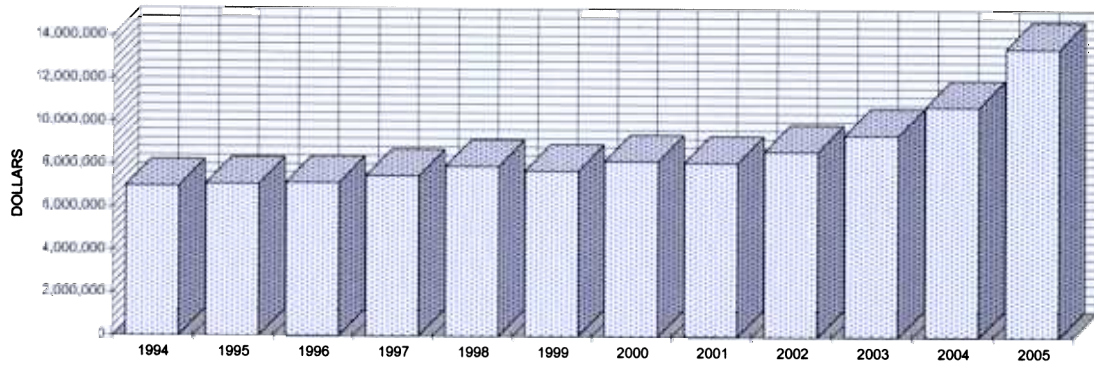
(NOTE: DOES NOT INCLUDE SPECIAL TAXING DISTRICT MSTU'S)



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 four years the rate of growth in countywide property values have increased by 6.4%, 8.9%, 14.3%, and 26.3%. Due to the number of planned developments within the county, the Office of Management and Budget expects higher than average growth per year through Fiscal Year 2010.

	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	8,147,434,195	-42,732,429	-0.52%
1986	4,416,000,387	221,285,935	5.28%	2001	8,667,691,605	520,257,410	6.39%
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%				
1991	6,703,624,675	393,990,534	6.24%				
1992	6,867,017,584	163,392,909	2.44%				
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 1994 - 2004**

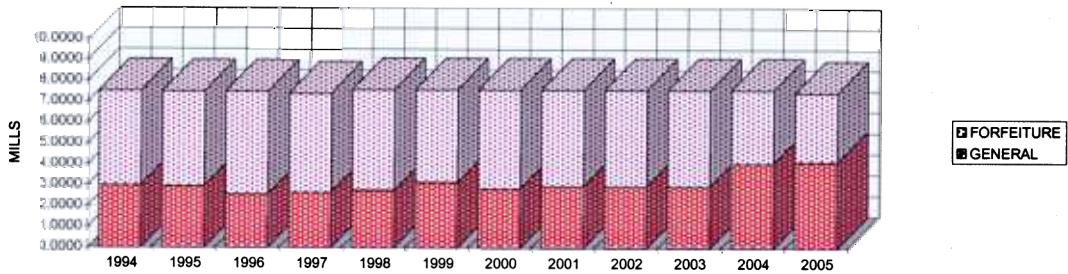


Fiscal Year	Value of 1 Mill*	Fiscal Year	Value of 1 Mill	Fiscal Year	Value of 1 Mill
		1990	5,621,419	2000	8,190,167
		1991	6,405,138	2001	8,139,336
		1992	6,728,223	2002	8,667,692
		1993	6,883,588	2003	9,440,471
		1994	6,997,696	2004	10,777,175
		1995	7,103,725	2005	13,496,591
1986	4,194,714	1996	7,167,166		
1987	4,428,537	1997	7,486,030		
1988	4,722,683	1998	7,937,402		
1989	5,204,587	1999	7,738,060		

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

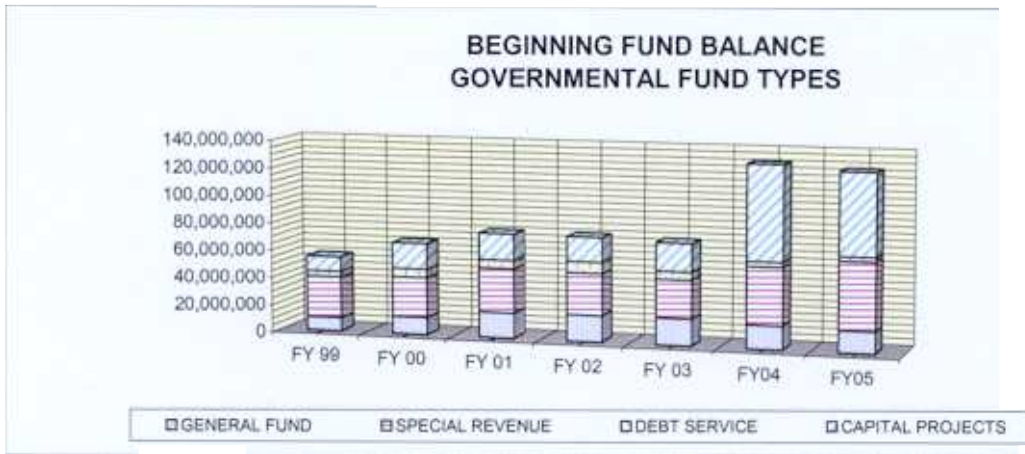
Note: One mill represents \$1.00 levied against every \$1,000.00 of property value.

**MILLAGE RATES 1994 THRU 2004
GENERAL AND FINE & FORFEITURE FUNDS**



FISCAL YEAR	GENERAL	FINE & FORFEITURE	COMBINED
1985	1.7997	3.1209	4.9206
1986	2.2973	3.3705	5.6678
1987	2.7909	3.4619	6.2528
1988	2.2666	3.7301	5.9967
1989	3.0100	4.1562	7.1662
1990	2.5314	4.6258	7.1572
1991	2.3617	4.6769	7.0386
1992	3.4438	4.3393	7.7831
1993	3.3561	4.2804	7.6365
1994	2.9942	4.5227	7.5169
1995	2.9565	4.5230	7.4795
1996	2.5596	4.9233	7.4829
1997	2.6595	4.7356	7.3951
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
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

BEGINNING FUND BALANCE - GOVERNMENTAL FUND TYPES



	FY 99 <u>ACTUAL</u>	FY 00 <u>ACTUAL</u>	FY 01 <u>ACTUAL</u>	FY 02 <u>ACTUAL</u>	FY 03 <u>ACTUAL</u>	FY 04 <u>ACTUAL</u>	FY 05 <u>PROJECTED</u>
GOVERNMENTAL FUNDS							
GENERAL FUND	9,533,042	12,353,394	18,219,690	19,047,200	19,310,000	17,028,945	15,584,210
SPECIAL REVENUE	30,041,938	29,169,179	31,999,041	30,210,939	27,670,012	41,424,746	49,056,807
DEBT SERVICE	4,156,825	6,042,303	6,248,221	8,099,141	5,710,561	3,624,868	3,057,464
CAPITAL PROJECTS	<u>10,659,552</u>	<u>18,748,737</u>	<u>19,080,728</u>	<u>17,905,125</u>	<u>20,564,693</u>	<u>69,147,480</u>	<u>59,835,171</u>
TOTAL	54,391,357	66,313,613	75,547,680	75,262,405	73,255,266	131,226,039	127,533,652

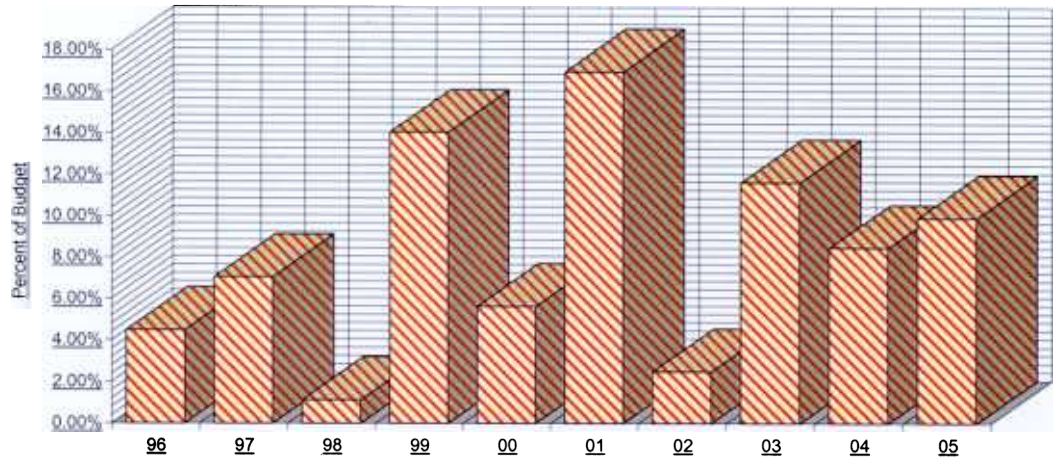
General Fund balances remained relatively stable through fiscal year 1998. Beginning in fiscal year 1999 they began increasing due in part to a settlement with Florida Power & Light over contested valuations and due to fiscal restraint on the part of county departments.

Special Revenue Funds include the Transportation Trust Funds, the Stormwater MSTU, and the Port and Airport Funds. All of these funds are capital project intensive, i.e. roads, drainage, land acquisition etc. Once the Board allocates funds to a project, those funds remain within that project until it is completed or the Board approves reallocating the funds to another project. As a result, balances for capital projects - whether in progress or awaiting a start date - are relatively higher and tend to fluctuate more than other fund balances.

Debt Service balances are comprised primarily of required debt service reserves.

Capital Project Fund balances are also relatively higher and tend to fluctuate more than other fund balances for the same reason given above.

GENERAL AND FINE & FORFEITURE FUND
COMBINED UNRESTRICTED RESERVE



In FY05, the Fine & Forfeiture Fund includes \$1.3M Reserves for Article V, Revision 7 of the Florida Constitution.

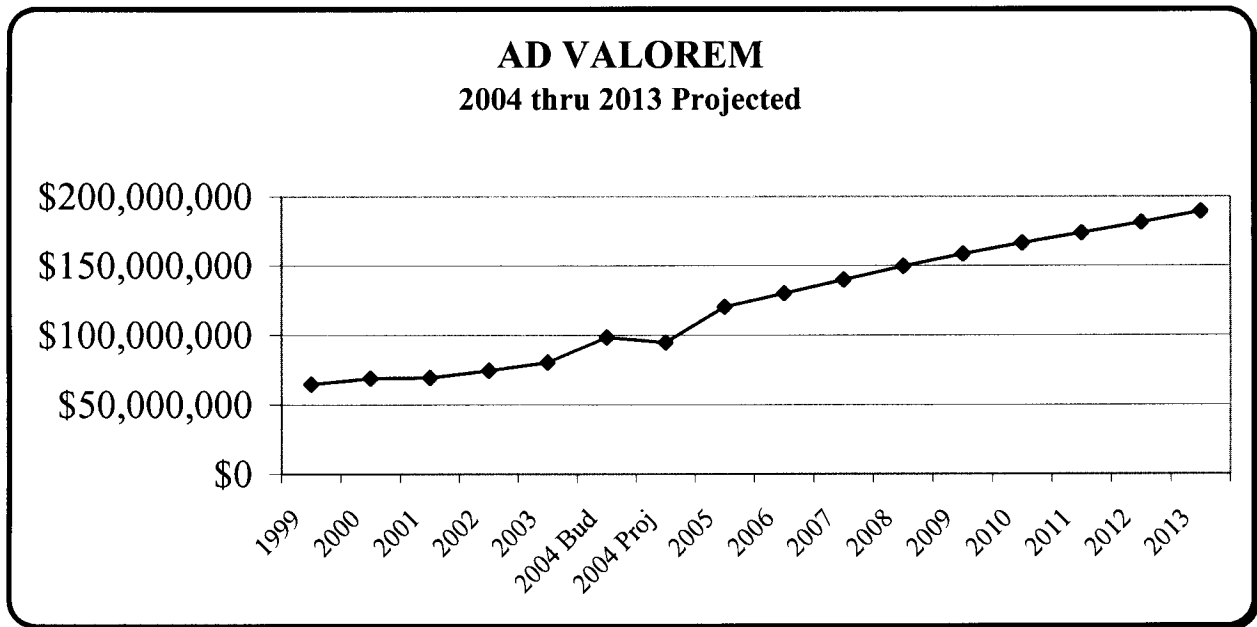
The General and Fine and Forfeiture Funds are the major operating funds for the County. The Unrestricted reserves for these funds serve as the contingency reserves for all general county operations and for the anticipated adjustments for inflation. Unrestricted reserves for the fiscal year 2004 are projected to increase to a little over 4% of the combined total of both funds.

The 1997, 1998 and 2000 reserve levels are net of the amounts set aside (restricted) to offset the potential non-payment of contested taxes by Florida Power and Light. Upon settling the dispute with FP&L and at the Board's direction, staff established acceptable reserve levels in fiscal years 1999 and 2001.

In fiscal year 2002, the Board formally designated \$8.4 million of the reserves as "Emergency Reserves". Based on that designation, the \$8.4 million is not considered 'unrestricted' in fiscal year 2002 and beyond.

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.



Discussion & Concerns: Approximately 46.3% of the countywide ad valorem revenues the St. Lucie County Board of County Commissioners expects to receive in fiscal year 2005 is budgeted in the General Fund while 37.3% is budgeted in the Fine and Forfeiture fund. The General Fund receives a higher portion than previous years because \$11 million in Corrections expenses was transferred from the Fine and Forfeiture Fund in fiscal year 2004.

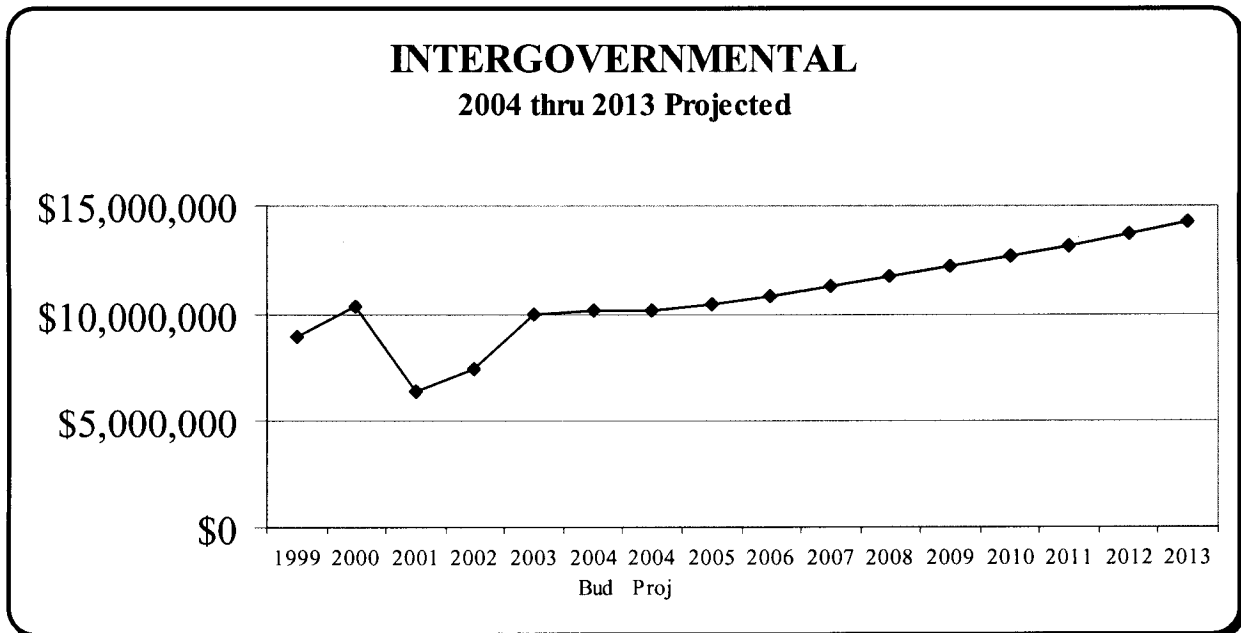
Ad Valorem revenues continue to show a positive trend averaging 6.9% increase per year since 1994. This compares to countywide millage rates that have remained level over the same time period and indicates property values within the county are increasing. This increase is partly attributed to the increased emphasis the Board has placed on economic development which continues to attract new businesses. 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. St. Lucie West, The Reserve, Tradition, Tesoro, Portifino Shores, PGA and developments along the St. James corridor are having a positive impact on the average value of homes within the county. We expect this trend to continue.

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 Convergys, Liberty Medical, Home Shopping Network, and a new 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

Assumptions & Projections: The projections for Fiscal Years 2004 through 2013 reflect an anticipated annual growth in countywide taxable property valuations of 6.7% 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 5.4% per year. Most of this growth will occur within the first 5 years as the new developments are placed on the tax rolls.

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.



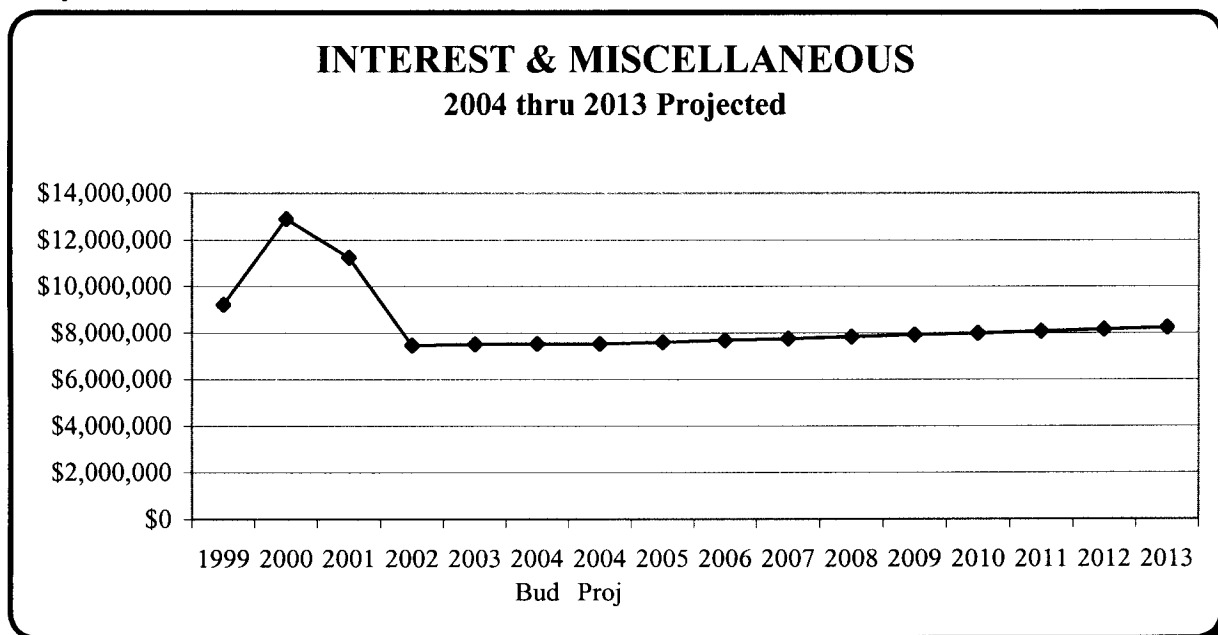
Discussion & Concerns: Although Revenues generated through grants has not been consistent year to year; they do show an upward trend. In Fiscal Year 1999, the County authorized a new position specifically for a Grant Writer. As a result, grant revenue increased 53% between Fiscal Years 1998 and 2000. This success prompted the

Board to approve another Grant Writer position beginning in fiscal year 2002. 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.

Assumptions & Projections: Staff expects the aggressive grant acquisition program generate a 2% annual increase in revenue for the next few years increasing to 4% beginning in fiscal year 2006.

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, due to the fact that this source is not normally recognized until it is expensed staff has chosen not to include impact fees in this analysis.



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:

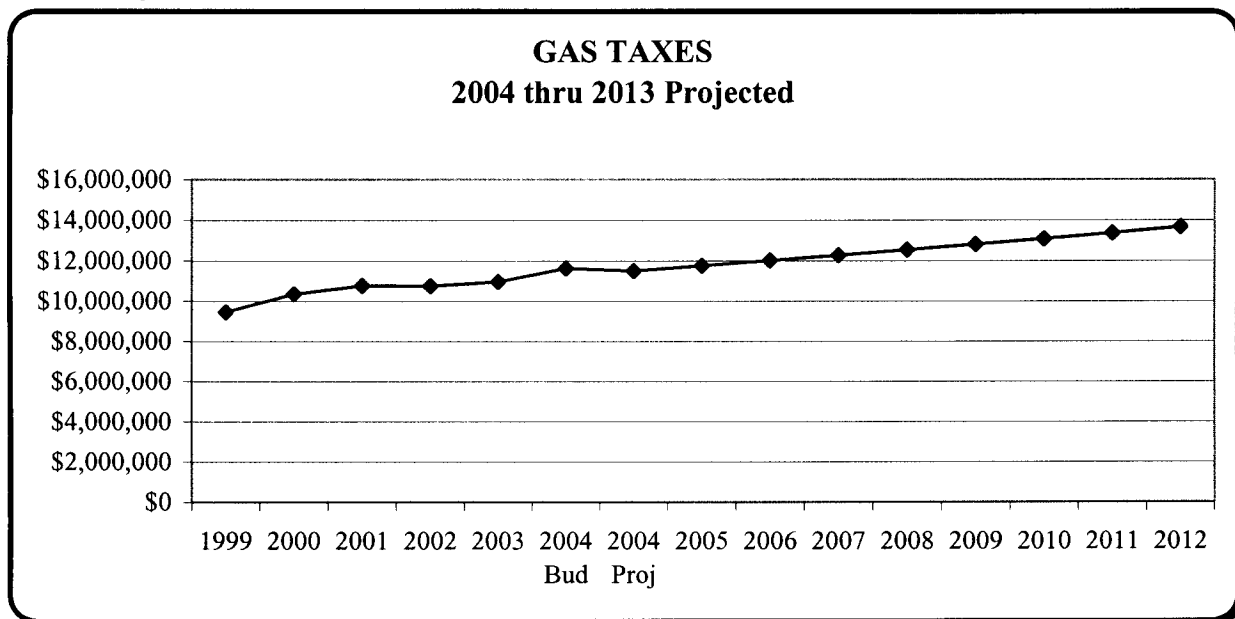
- 1) Interest rates will remain relatively level for the foreseeable future.
- 2) Departments, particularly Public Works, Central Services and Leisure Services, will begin spending more of the funds allocated to them for capital improvement projects.

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 next three years followed by a 3% annual increase.

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. In fiscal year 2002 the Board voted to impose the additional 3 cent per gallon tax and expand the intended use to include all transportation related improvements (i.e. bike paths, sidewalks, drainage, mass transit).

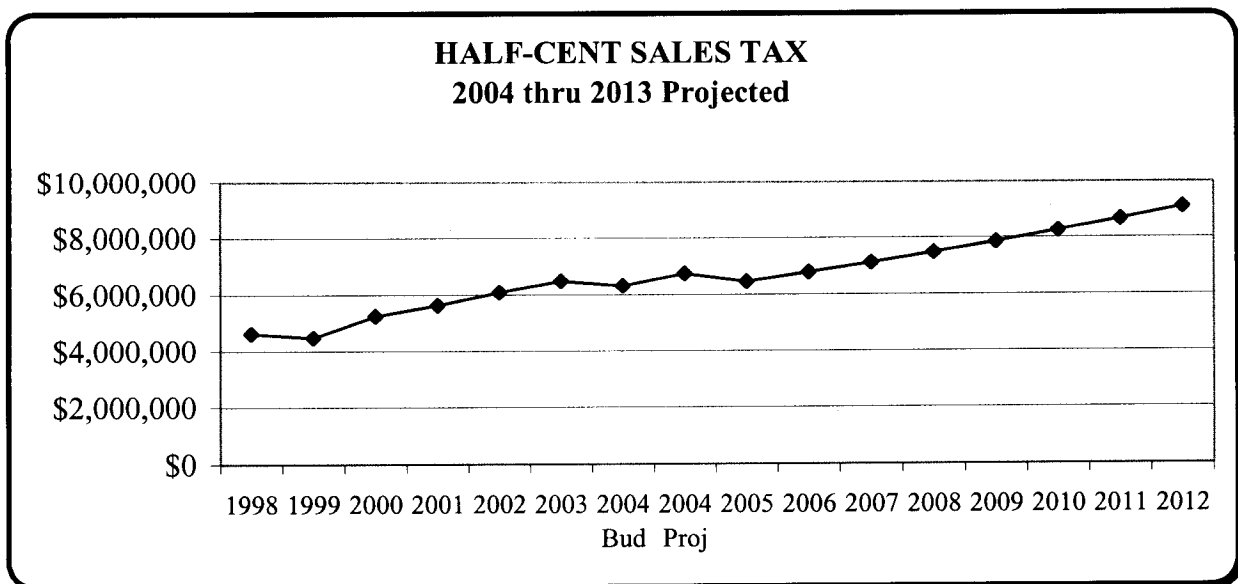
Total gas tax revenues have increased an average of 5.8% each year since 1993 and although that rate has decreased to 4.8% for the past five years, it must be noted that the Board imposed the additional “9th Cent” and an additional 5-Cents in Local Option Gas Taxes during that time.

The portion of Local Option Gas Tax revenues collected by the State and allocated to the County (approximately 37% of all gas tax revenue) 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 of the State shared revenue programs. These revenues may be used for countywide programs. During the past two sessions, the Florida Legislature has reduced 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 as the ‘hold harmless’ amount.



Discussion & Concerns: The St. Lucie County Board of County commissioners have

confronted 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 1993 through 1999 reveals that total distributions from the State to the Counties grew 6.5% per year while the portion allocated to St. Lucie County grew an average of 3.4% per year. Even more alarming is the fact that during the years of 1997 and 1999 the portion allocated to St. Lucie County actually decreased. This has changed for the better. 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.

Another concern is the impact that Article V, Revision 7 will have on this source of revenue. The legislature has indicated that a portion of the Half Cent Sales Tax will be diverted to help fund the courts beginning this fiscal year. After the initial reduction the normal growth in this revenue will resume and be passed on to the counties.

Assumptions & Projections: 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 reducing the unemployment rate will take years to achieve. Having said that, it must be noted that the County has seen considerable improvement as a result of the increased emphasis on economic development.

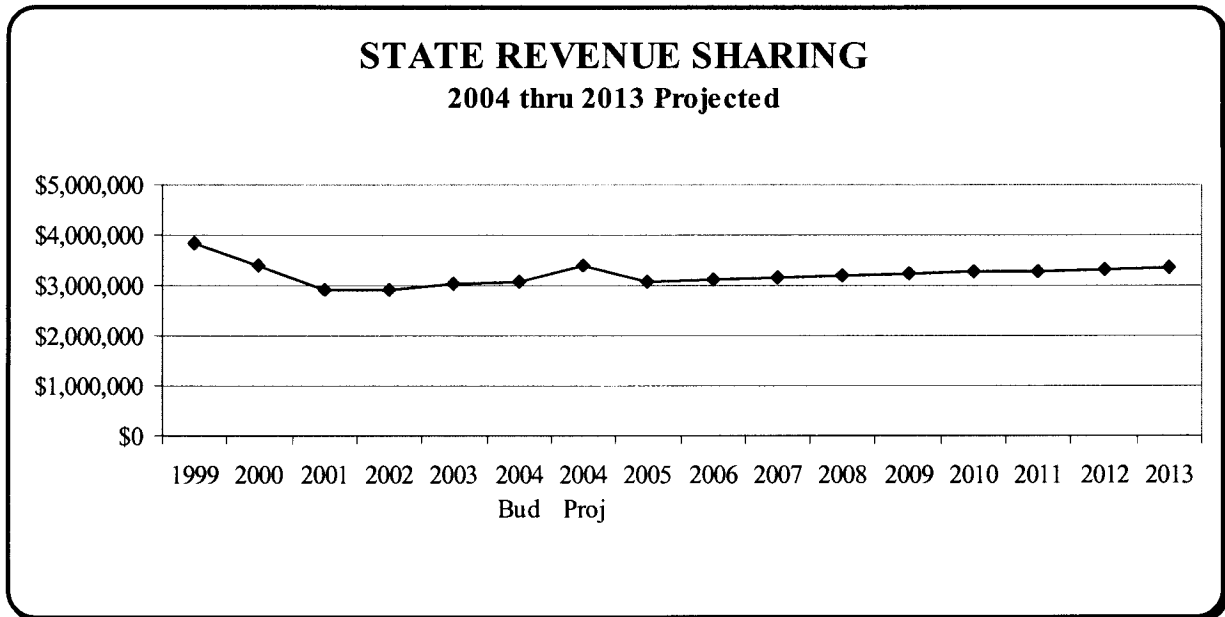
Over the past three years the economy has slowed considerably. While staff sees improvements, we are taking a conservative approach when budgeting anticipated revenue from the Half-Cent Sales Tax. For fiscal year 2005 we increased the anticipated revenue by 2.4%. Thereafter, staff projects a 5% annual 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.

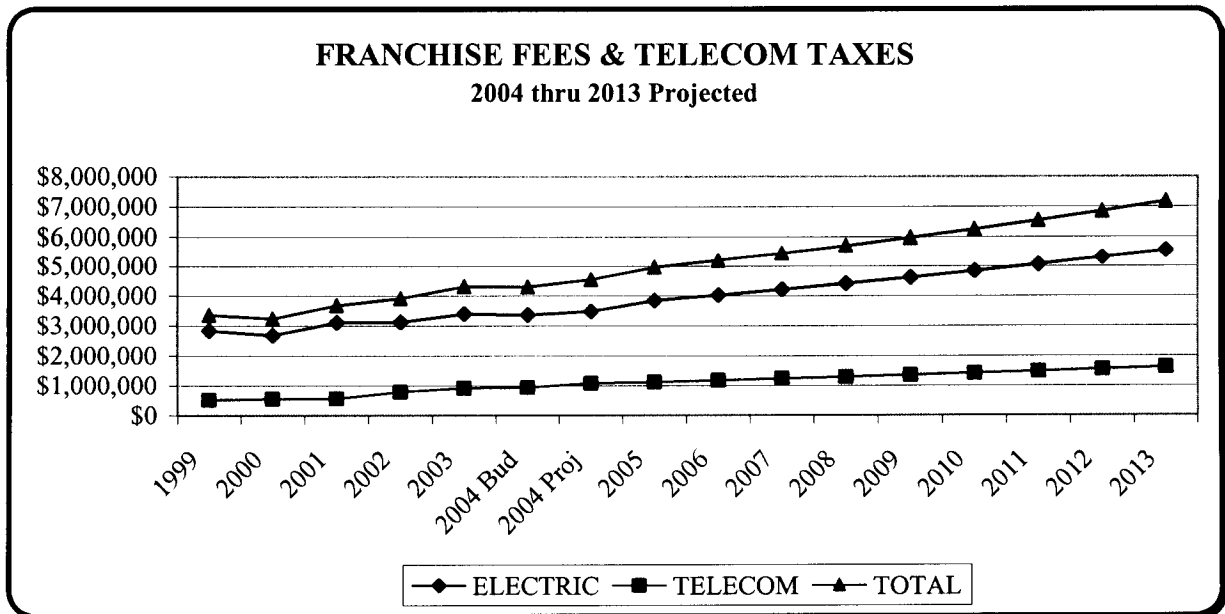
Discussion & Concerns: Beginning in Fiscal Year 1999 the State Legislature reduced the Intangibles Tax with the intent of eventually eliminating it. This was the main source of Shared Revenue receipts allocated to the counties. During the fiscal year 2000 session, legislators agreed to replace most of the lost revenue with an increase in State sales tax distributions using Fiscal Year 1999-2000 as the base year. Since Fiscal Year 1991, revenues from the State's "County Revenue Sharing Program" have averaged an annual growth rate of 4.4%. Recently, (between Fiscal Years 1998 and 2003), the growth rate has averaged negative 3.8%. This source of revenue will be reduced in

fiscal year 2005 by the Article V, Revision 7 Constitutional Amendment.



Assumptions & Projections: Because St. Lucie County is one of the fastest growing areas in the State, staff anticipates a positive trend. Staff predicts a decrease in State Shared Revenue for fiscal year 2005 as a result of the Article V, Revision 7 Constitutional Amendment, followed by a 4% increase thereafter.

Franchise and Privilege Fees



The County negotiated agreements with the Florida Power and Light Company, the Fort Pierce Utilities Authority, Adelphia and A T&T Comcast Cable companies allowing each

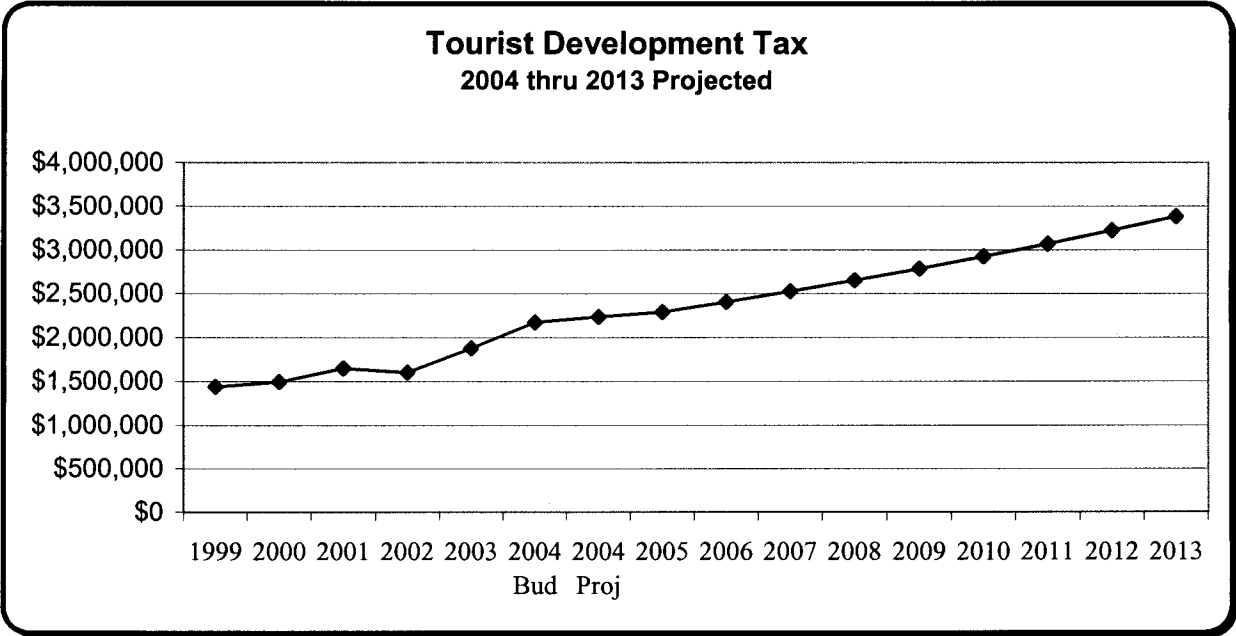
a non-exclusive franchise to operate facilities within County rights-of-ways in the unincorporated areas of the County. In consideration for the franchise, each entity has agreed to pay a fee. In the case of the electric companies this fee is remitted to the County. Fees charged to telecommunications 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.

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 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. 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 4.7% 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.



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

Assumptions & Projections: Over the last five years, the Tourist Development Tax has averaged an annual increase of 13.1%. 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 4%.

ST. LUCIE COUNTY - BOARD OF COUNTY COMMISSIONERS
PERSONNEL HISTORY REPORT
FISCAL YEAR 1996 - FISCAL YEAR 2005

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	% 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	7.00	6.00	6.00	6.00	6.00	7.00	10.00	10.00	9.00	9.00	0%
Media Relations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	4.00	33%
County Attorney	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0%
Information Technology	40.50	41.00	43.50	43.50	44.50	47.50	52.50	54.50	54.50	54.50	0%
Total General Government	63.50	63.00	65.50	65.50	66.50	70.50	78.50	80.50	82.50	83.50	1%
ADMINISTRATIVE SERVICES											
Management and Budget	7.00	7.00	7.00	7.00	7.00	8.00	11.00	11.00	11.00	9.00	-18%
Human Resources/Risk Mgt	6.20	6.20	6.25	7.25	9.25	9.25	9.25	9.25	10.25	10.25	0%
Purchasing	7.00	8.00	9.00	9.00	8.50	8.50	8.50	8.50	8.50	8.50	0%
Central Services	58.00	51.00	48.00	50.00	49.00	74.00	81.50	81.50	83.80	84.38	1%
Total Administrative Services	78.20	72.20	70.25	73.25	73.75	99.75	110.25	110.25	113.55	112.13	-1%
AGRICULTURE	12.10	12.10	11.60	11.60	14.40	14.90	18.80	20.00	21.00	22.00	5%
COMMUNITY SERVICES	5.20	5.20	5.20	5.20	6.20	6.20	7.20	7.20	9.20	9.20	0%
CULTURAL AFFAIRS											
Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	2.00	100%
Museums	5.60	5.60	3.60	4.10	3.85	3.85	4.35	4.35	5.10	5.10	0%
Marine Center	0.00	0.00	0.00	0.00	0.00	1.00	2.50	2.50	2.50	2.50	0%
Total Cultural Affairs	5.60	5.60	3.60	4.10	3.85	4.85	6.85	7.85	8.60	9.60	12%
GROWTH MANAGEMENT											
Administration	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	8.00	100%
Growth Management	15.00	15.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-100%
Planning	13.00	14.00	14.00	18.00	9.00	11.00	13.00	13.00	14.00	10.00	-29%
Economic Development	0.00	0.00	0.00	4.00	4.00	4.00	4.00	3.00	0.00	0.00	-100%
GIS/Technical Services	0.00	0.00	0.00	0.00	5.00	3.00	5.00	5.00	6.00	6.00	0%
Resource Protection	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	-100%
Tourism	2.10	2.10	2.10	2.10	2.50	2.50	4.00	4.00	0.00	0.00	-100%
Economic & Tourist Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	7.00	0%
Total Community Development	33.10	34.10	34.10	27.10	27.50	24.50	30.00	29.00	31.00	31.00	0%
LIBRARY	66.40	66.40	67.80	67.80	67.80	67.80	71.20	73.60	77.40	77.12	0%
MOSQUITO CONTROL	22.60	22.60	24.50	23.50	23.50	22.50	23.40	23.40	25.60	26.88	5%
PARKS AND RECREATION											
Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	0%
Civic Center	15.25	15.25	15.25	13.25	13.25	11.80	11.25	11.25	11.25	11.25	0%
Fairgrounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	6.00	8.00	33%
*Parks	61.00	61.00	61.00	60.00	60.00	60.00	65.04	67.79	67.79	68.79	1%
Recreation	22.85	22.85	24.80	24.80	25.80	25.80	27.80	28.80	30.30	30.80	2%
Savannas	3.20	3.20	3.20	3.20	3.20	3.90	3.90	3.90	5.90	5.90	0%
Golf Course	25.35	23.50	24.00	24.00	25.00	25.00	25.00	25.00	25.00	25.00	0%
*Sports Complex	8.50	12.00	12.00	12.00	12.00	12.00	13.88	13.88	13.88	13.88	0%
Total Parks and Recreation	141.15	142.80	145.25	142.25	144.25	143.50	151.87	160.62	166.12	169.62	2%
PORT AND AIRPORT											
Airport	7.00	6.00	7.00	5.00	5.00	5.00	7.50	7.50	7.50	7.50	0%
Port**	1.00	1.00	1.60	1.60	0.00	0.00	0.00	0.00	1.00	1.00	0%
Total Port and Airport	8.00	7.00	8.60	6.60	5.00	5.00	7.50	7.50	8.50	8.50	0%
PUBLIC SAFETY											
Central Communications	46.00	49.00	49.00	49.00	49.00	50.00	50.00	54.00	59.00	62.00	5%
Emergency Management	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	0%
Animal Control	3.60	3.60	3.60	3.60	3.60	3.60	3.60	4.00	4.00	4.00	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	13.00	13.00	13.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	0%
Total Public Safety	68.60	71.60	71.60	72.60	70.60	71.60	71.60	76.00	81.00	84.00	4%

ST. LUCIE COUNTY - BOARD OF COUNTY COMMISSIONERS
PERSONNEL HISTORY REPORT
FISCAL YEAR 1996 - FISCAL YEAR 2005

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	% CHANGE
PUBLIC WORKS											
Administration	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	4.00	33%
Engineering	22.25	22.25	22.25	23.25	23.00	23.00	23.25	24.25	25.25	26.25	4%
Erosion District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0%
Code Compliance	17.00	17.00	17.00	25.00	33.00	35.55	36.55	44.55	47.55	50.55	6%
Solid Waste	33.00	31.00	29.00	29.00	29.00	32.00	33.00	32.00	39.00	41.00	5%
Recycling	2.75	4.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	-100%
Road & Bridge	85.00	83.00	79.00	76.00	75.00	74.00	74.00	74.00	79.00	80.00	1%
Stormwater MSTU	0.00	0.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0%
Environmental Resources	0.00	0.00	0.00	0.00	0.00	7.00	12.00	14.00	15.00	16.00	7%
Total Public Works	163.00	160.25	155.25	161.25	168.00	177.55	185.80	195.80	212.80	221.80	4%
*SOIL & WATER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0%
STRATEGY & SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0%
UTILITIES											
*Utilities Operations	2.75	4.00	4.00	5.00	5.00	6.00	7.33	8.33	8.33	9.33	12%
VETERANS	6.00	6.00	6.00	6.00	6.80	6.80	7.55	7.61	8.90	9.65	8%
TOTAL POSITIONS APPROVED:	677.20	673.85	674.25	672.75	684.15	722.45	778.85	808.66	855.50	876.33	2%
PERCENT CHANGE EACH YEAR	-0.58%	-0.49%	0.06%	-0.22%	1.69%	5.60%	7.81%	3.83%	5.79%	2.43%	

* 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.

* The Electrician is being funded by Parks, Sports Complex, and Utilities.

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

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