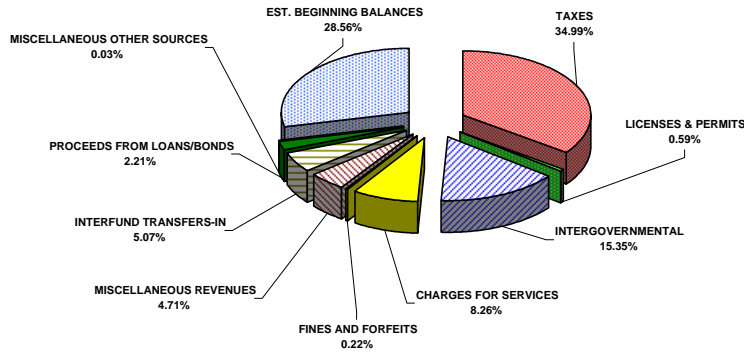


EXPENDITURES AND REVENUES - ALL FUNDS

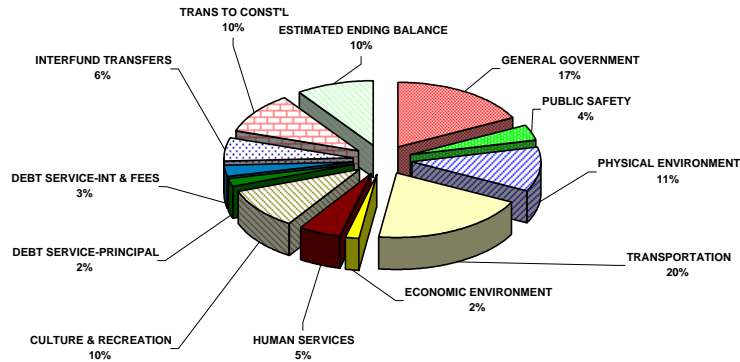
REVENUES - ALL FUNDS



REVENUES:

TAXES	205,693,004
LICENSES & PERMITS	3,480,000
INTERGOVERNMENTAL	90,261,490
CHARGES FOR SERVICES	48,557,590
FINES AND FORFEITS	1,296,140
MISCELLANEOUS REVENUES	27,671,043
INTERFUND TRANSFERS-IN	29,822,761
PROCEEDS FROM LOANS/BONDS	13,015,784
MISCELLANEOUS OTHER SOURCES	155,603
EST. BEGINNING BALANCES	167,894,355
LESS 5%	<u>-14,157,262</u>
TOTAL	<u><u>573,690,508</u></u>

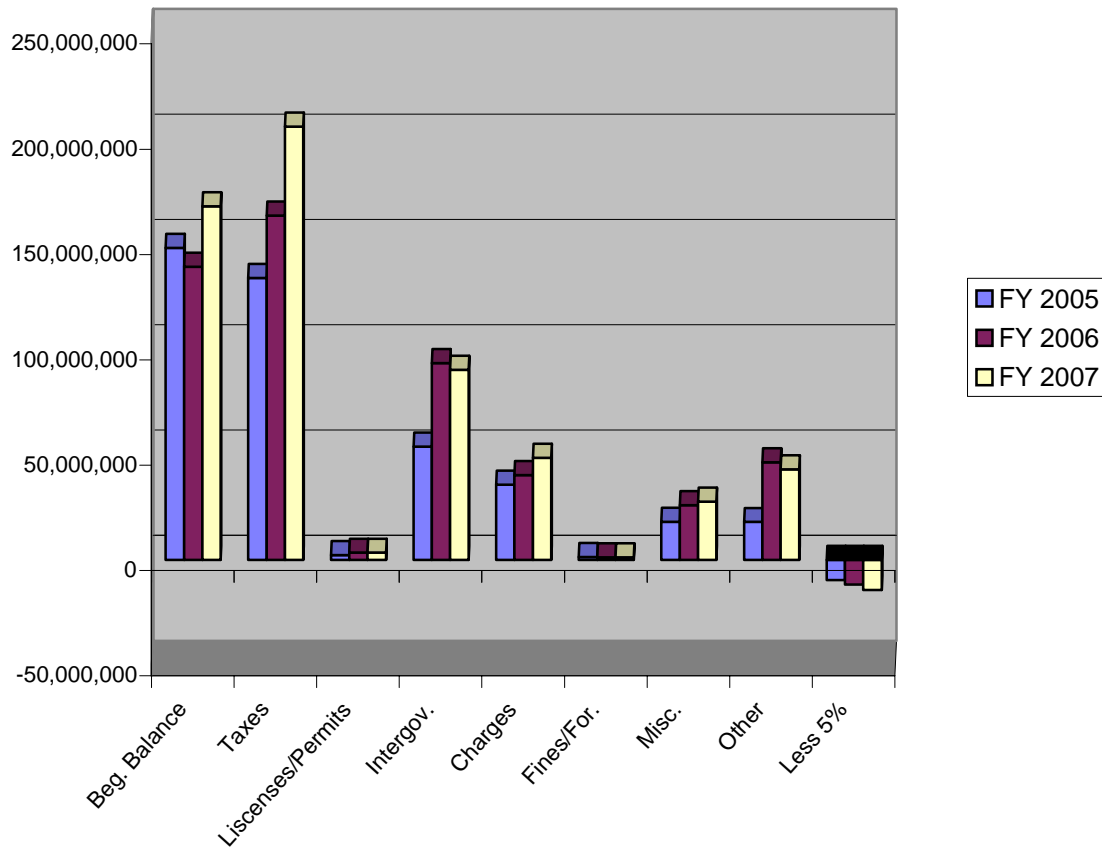
EXPENDITURES - ALL FUNDS



EXPENDITURES:

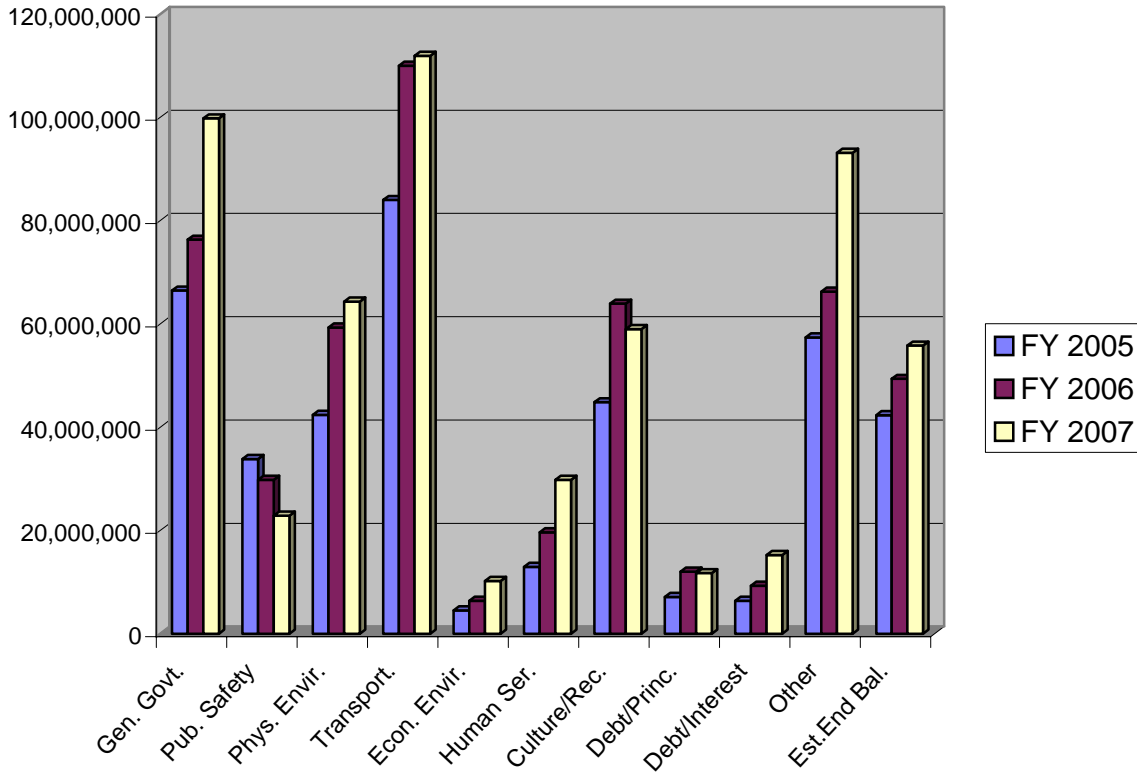
GENERAL GOVERNMENT	99,784,552
PUBLIC SAFETY	22,826,683
PHYSICAL ENVIRONMENT	64,322,669
TRANSPORTATION	111,917,968
ECONOMIC ENVIRONMENT	10,202,894
HUMAN SERVICES	29,774,704
CULTURE & RECREATION	58,989,094
DEBT SERVICE-PRINCIPAL	11,731,122
DEBT SERVICE-INT & FEES	15,240,847
INTERFUND TRANSFERS	34,055,347
TRANS TO CONST'L	59,064,234
ESTIMATED ENDING BALANCE	<u>55,780,394</u>
TOTAL	<u><u>573,690,508</u></u>

Revenue Summary FY 2005-2007



ESTIMATED REVENUES:	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget
EST. BEGINNING BALANCES	148,181,244	139,149,640	167,894,355
TAXES	133,903,192	163,474,307	205,693,004
LICENSES & PERMITS	2,362,763	3,483,500	3,480,000
INTERGOVERNMENTAL REVENUES	53,765,629	93,444,691	90,261,490
CHARGES FOR SERVICES	35,689,618	40,316,781	48,557,590
FINES AND FORFEITS	1,470,889	1,341,367	1,296,140
MISCELLANEOUS REVENUES	18,067,381	26,103,089	27,671,043
OTHER FINANCING SOURCES	18,059,511	46,356,375	42,994,148
LESS 5%	-9,462,314	-11,671,131	-14,157,262
TOTAL EST. REVENUE SOURCES	402,037,913	501,998,619	573,690,508

Expenditure Summary FY 2005-2007



ESTIMATED EXPENDITURES:	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget
GENERAL GOVERNMENT	66,441,913	76,293,696	99,784,552
PUBLIC SAFETY	33,812,892	29,778,334	22,826,683
PHYSICAL ENVIRONMENT	42,388,989	59,268,161	64,322,669
TRANSPORTATION	83,981,821	109,986,644	111,917,968
ECONOMIC ENVIRONMENT	4,499,558	6,357,031	10,202,894
HUMAN SERVICES	12,937,979	19,612,156	29,774,704
CULTURE & RECREATION	44,824,968	63,894,109	58,989,094
DEBT SERVICE-PRINCIPAL	7,111,887	11,999,603	11,731,122
DEBT SERVICE-INTEREST & FEES	6,352,824	9,255,080	15,240,847
OTHER FINANCING USES	57,360,769	66,211,196	93,119,581
ESTIMATED ENDING BALANCE	42,324,313	49,342,609	55,780,394
TOTAL EXPENDITURES, USES	402,037,913	501,998,619	573,690,508

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	FUND			FUNDS			FUNDS		
	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	15,584,210	6,575,261	10,364,674	49,056,807	55,924,716	70,242,476	3,057,464	2,303,778	2,843,574
TAXES:									
AD VALOREM	55,821,258	73,625,433	103,413,481	62,672,316	73,244,606	85,892,736	2,021,492	2,376,090	2,378,454
OTHER TAXES & FEES	113,998	88,659	1,142,460	8,033,521	7,165,446	6,810,061	520,674	939,779	976,913
LICENSES & PERMITS	50,500	60,500	60,500	131,500	140,000	140,000	0	0	0
INTERGOVERNMENTAL REVENUES	8,963,389	11,774,178	13,965,122	36,824,522	69,002,554	61,619,841	6,506,403	10,611,084	12,956,817
CHARGES FOR SERVICES	2,131,782	1,541,359	3,599,119	3,781,331	3,595,846	5,234,641	0	0	0
FINES AND FORFEITS	49,500	46,000	46,000	695,324	572,900	580,673	480,000	519,467	519,467
MISCELLANEOUS REVENUES	4,703,374	6,755,037	5,525,614	5,279,307	5,072,534	6,793,123	823,758	924,238	863,014
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	2,089,000	4,145,000	6,381,049	5,140,967	5,004,768	8,201,464	2,455,579	2,354,823	7,265,488
PROCEEDS FROM LOANS/BONDS	0	0	0	2,222,577	12,588,283	12,538,283	577,579	3,192,710	9,171
INTERNAL SERVICES & OTHER	0	0	0	0	0	0	155,474	156,347	155,603
LESS 5%	-3,307,035	-4,162,009	-5,639,169	-4,154,409	-4,797,187	-5,426,554	-521,087	-762,403	-884,141
TOTAL EST. REVENUE SOURCES	86,199,976	100,449,418	138,858,850	169,683,763	227,514,466	252,626,744	16,077,336	22,615,913	27,084,360
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	22,309,348	26,995,043	38,796,622	10,685,207	11,340,127	16,852,579	126,434	133,154	150,494
PUBLIC SAFETY	1,845,308	1,421,069	4,211,006	10,541,105	12,756,239	14,516,506	0	0	0
PHYSICAL ENVIRONMENT	3,296,152	3,932,684	5,414,076	12,431,320	16,191,748	17,170,766	0	0	0
TRANSPORTATION	3,557,677	4,921,827	3,291,708	73,248,942	94,371,323	98,344,378	0	511,424	282,455
ECONOMIC ENVIRONMENT	1,962,049	2,638,601	5,043,472	2,046,536	3,202,726	4,573,953	0	0	0
HUMAN SERVICES	5,447,508	10,627,036	10,928,961	7,369,209	8,849,770	18,716,210	0	0	0
CULTURE & RECREATION	14,557,083	17,290,189	20,238,363	13,691,756	25,268,261	16,199,397	0	0	0
DEBT SERVICE-PRINCIPAL	689,053	525,556	273,359	298,198	1,025,046	1,767,790	4,958,530	9,193,235	8,375,067
DEBT SERVICE-INTEREST & FEES	75,957	407,237	44,891	223,464	1,537,194	2,592,650	4,711,278	5,499,239	7,290,644
TOTAL EXPENDITURES/EXPENSES	53,740,135	68,759,242	88,242,458	130,535,737	174,542,434	190,734,229	9,796,242	15,337,052	16,098,660
OTHER FINANCING USES									
INTERFUND TRANSFERS	3,862,760	3,921,566	14,217,940	3,350,740	3,871,632	5,673,514	2,900,000	4,300,000	6,536,049
TRANSFER TO CONST. OFFICERS	17,400,220	17,777,650	21,987,328	28,082,767	32,588,811	37,076,906	0	0	0
TOTAL EXPENDITURES & USES	75,003,115	90,458,458	124,447,726	161,969,244	211,002,877	233,484,649	12,696,242	19,637,052	22,634,709
ESTIMATED ENDING BALANCE	11,196,861	9,990,960	14,411,124	7,714,519	16,511,589	19,142,095	3,381,094	2,978,861	4,449,651
TOTAL EXPENDITURES,USES	86,199,976	100,449,418	138,858,850	169,683,763	227,514,466	252,626,744	16,077,336	22,615,913	27,084,360

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	CAPITAL			ENTERPRISE			INTERNAL SERVICE		
	FUNDS			FUNDS			FUNDS		
	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	59,835,171	45,055,492	55,305,096	16,141,353	23,755,787	22,309,163	218,775	1,180,918	2,449,648
TAXES:									
AD VALOREM	0	0	0	0	0	0	0	0	0
OTHER TAXES & FEES	2,981,276	4,162,102	3,223,965	200,000	200,000	100,000	0	0	0
LICENSES & PERMITS	0	0	0	2,080,763	3,183,000	3,179,500	0	0	0
INTERGOVERNMENTAL REVENUES	1,400,972	1,986,532	1,698,510	70,343	70,343	21,200	0	0	0
CHARGES FOR SERVICES	0	0	0	15,921,235	18,858,244	22,617,314	13,855,270	16,177,689	16,909,873
FINES AND FORFEITS	0	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUES	5,372,240	7,768,716	8,721,380	792,613	4,425,337	4,603,148	284,185	323,514	323,514
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	807,000	2,193,392	5,871,810	1,258,017	1,452,024	1,501,754	1,000,000	0	0
PROCEEDS FROM LOANS/BONDS	1,863,490	14,553,723	449,031	0	0	0	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	0	0	0	0	0	0
LESS 5%	-366,268	-538,923	-544,889	-858,411	-1,116,923	-1,326,659	-119,891	-149,891	-185,235
TOTAL EST. REVENUE SOURCES	71,893,881	75,181,034	74,724,903	35,605,913	50,827,812	53,005,420	15,238,339	17,532,230	19,497,800
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	17,419,520	19,271,730	24,981,757	1,255,593	1,727,267	1,595,147	14,027,430	16,346,265	17,159,753
PUBLIC SAFETY	18,724,805	11,933,756	158,153	2,429,409	3,439,390	3,941,018	0	0	0
PHYSICAL ENVIRONMENT	7,403,697	8,022,079	7,659,396	19,209,798	31,088,811	34,078,431	0	0	0
TRANSPORTATION	7,053,424	10,059,574	9,988,552	0	0	0	0	0	0
ECONOMIC ENVIRONMENT	0	0	0	0	0	0	0	0	0
HUMAN SERVICES	0	85,000	79,183	30,000	0	0	0	0	0
CULTURE & RECREATION	12,667,535	16,986,989	18,128,673	3,370,983	3,436,518	3,705,064	0	0	0
DEBT SERVICE-PRINCIPAL	0	22,440	21,397	1,105,000	1,135,000	1,206,913	0	0	0
DEBT SERVICE-INTEREST & FEES	0	0	0	714,382	1,173,702	1,096,001	0	0	0
TOTAL EXPENDITURES/EXPENSES	63,268,981	66,381,568	61,017,111	28,115,165	42,000,688	45,622,574	14,027,430	16,346,265	17,159,753
OTHER FINANCING USES									
INTERFUND TRANSFERS	368,281	2,226,872	5,921,147	437,656	469,320	383,720			0
TRANSFER TO CONST. OFFICERS	0	0	0	0	0	0			0
TOTAL EXPENDITURES & USES	63,637,262	68,608,440	66,938,258	28,552,821	42,470,008	46,006,294	14,027,430	16,346,265	17,159,753
ESTIMATED ENDING BALANCE	8,226,619	6,572,594	7,786,645	7,083,092	8,357,804	6,999,126	1,210,909	1,185,965	2,338,047
TOTAL EXPENDITURES,USES	71,863,881	75,181,034	74,724,903	35,635,913	50,827,812	53,005,420	15,238,339	17,532,230	19,497,800

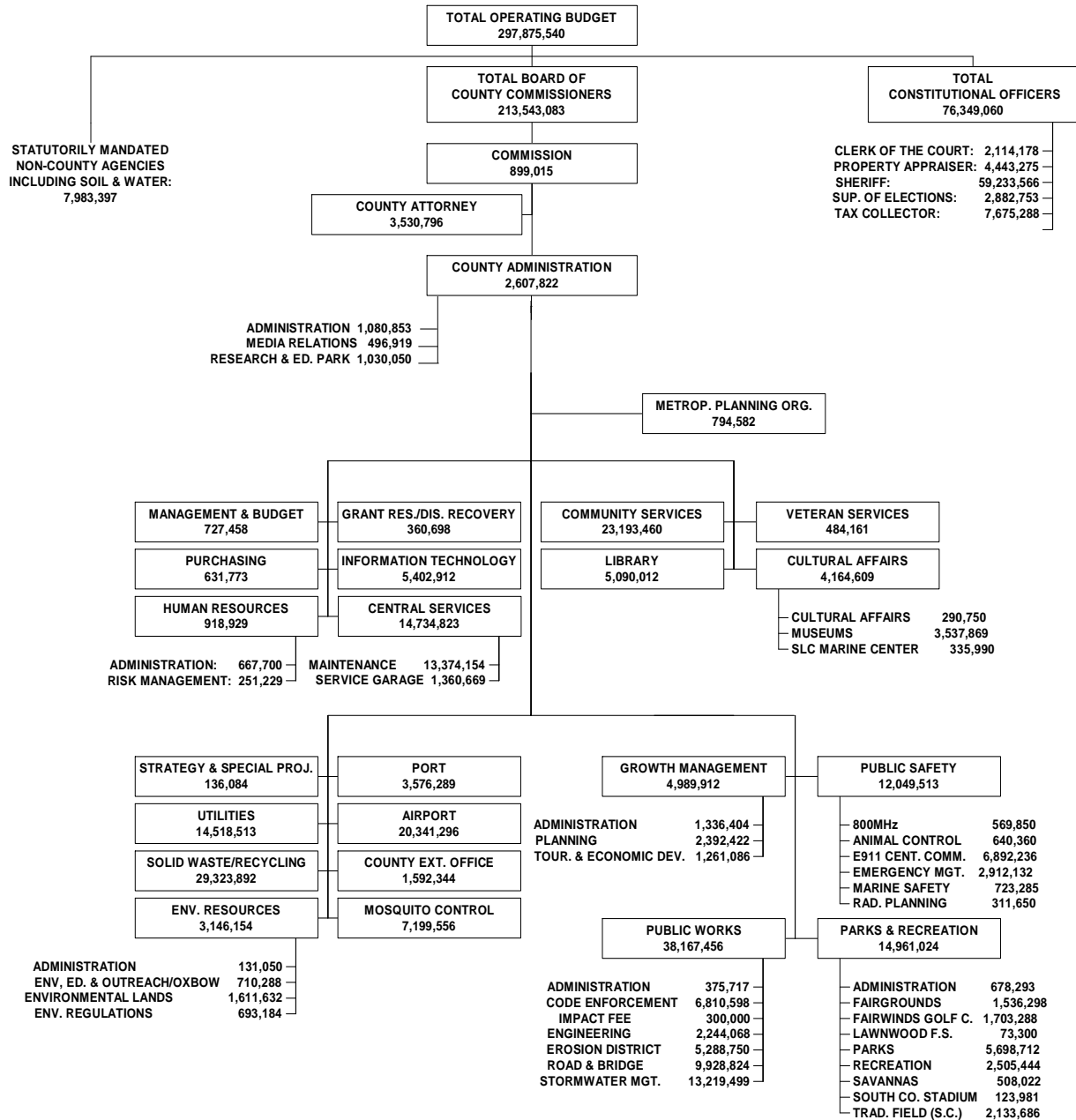
BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	EXPENDABLE TRUST			TOTAL ALL		
	FUNDS			FUNDS		
	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget	FY 2005 Adopted Budget	FY 2006 Adopted Budget	FY 2007 Adopted Budget
ESTIMATED REVENUES:						
EST. BEGINNING BALANCES	4,287,464	4,353,688	4,379,724	148,181,244	139,149,640	167,894,355
TAXES:						
AD VALOREM	0	0	0	120,515,066	149,246,129	191,684,671
OTHER TAXES & FEES	1,538,657	1,672,192	1,754,934	13,388,126	14,228,178	14,008,333
LICENSES & PERMITS	100,000	100,000	100,000	2,362,763	3,483,500	3,480,000
INTERGOVERNMENTAL REVENUES	0	0	0	53,765,629	93,444,691	90,261,490
CHARGES FOR SERVICES	0	143,643	196,643	35,689,618	40,316,781	48,557,590
FINES AND FORFEITS	246,065	203,000	150,000	1,470,889	1,341,367	1,296,140
MISCELLANEOUS REVENUES	811,904	833,713	841,250	18,067,381	26,103,089	27,671,043
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	479,341	694,722	601,196	13,229,904	15,844,729	29,822,761
PROCEEDS FROM LOANS/BONDS	10,487	20,583	19,299	4,674,133	30,355,299	13,015,784
INTERNAL SERVICES & OTHER	0	0	0	155,474	156,347	155,603
LESS 5%	-135,213	-143,795	-150,615	-9,462,314	-11,671,131	-14,157,262
TOTAL EST. REVENUE SOURCES	7,338,705	7,877,746	7,892,431	402,037,913	501,998,619	573,690,508
ESTIMATED EXPENDITURES:						
GENERAL GOVERNMENT	618,381	480,110	248,200	66,441,913	76,293,696	99,784,552
PUBLIC SAFETY	272,265	227,880	0	33,812,892	29,778,334	22,826,683
PHYSICAL ENVIRONMENT	48,022	32,839	0	42,388,989	59,268,161	64,322,669
TRANSPORTATION	121,778	122,496	10,875	83,981,821	109,986,644	111,917,968
ECONOMIC ENVIRONMENT	490,973	515,704	585,469	4,499,558	6,357,031	10,202,894
HUMAN SERVICES	91,262	50,350	50,350	12,937,979	19,612,156	29,774,704
CULTURE & RECREATION	537,611	912,152	717,597	44,824,968	63,894,109	58,989,094
DEBT SERVICE-PRINCIPAL	61,106	98,326	86,596	7,111,887	11,999,603	11,731,122
DEBT SERVICE-INTEREST & FEES	627,743	637,708	4,216,661	6,352,824	9,255,080	15,240,847
TOTAL EXPENDITURES/EXPENSES	2,869,141	3,077,565	5,915,748	302,352,831	386,444,814	424,790,533
OTHER FINANCING USES						
INTERFUND TRANSFERS	958,345	1,055,345	1,322,977	11,877,782	15,844,735	34,055,347
TRANSFER TO CONST. OFFICERS	0	0		45,482,987	50,366,461	59,064,234
TOTAL EXPENDITURES & USES	3,827,486	4,132,910	7,238,725	359,713,600	452,656,010	517,910,114
ESTIMATED ENDING BALANCE	3,511,219	3,744,836	653,706	42,324,313	49,342,609	55,780,394
TOTAL EXPENDITURES,USES	7,338,705	7,877,746	7,892,431	402,037,913	501,998,619	573,690,508

ST. LUCIE BOARD OF COUNTY COMMISSIONERS

BUDGET BY DEPARTMENT

FISCAL YEAR 2006-2007



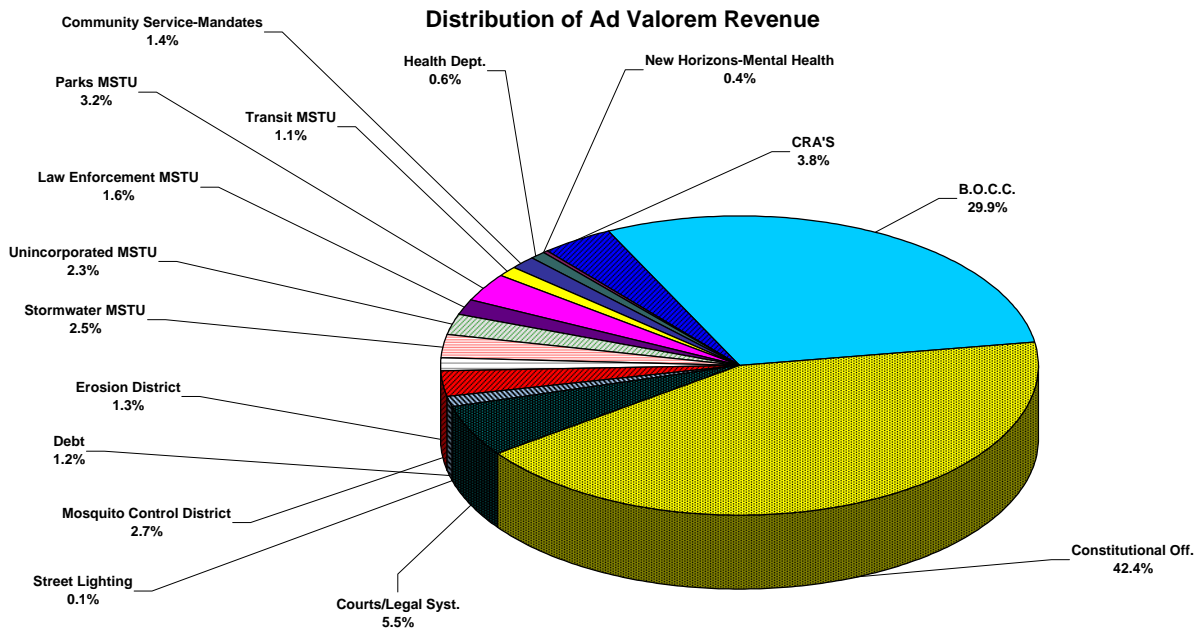
ST LUCIE COUNTY
SUMMARY OF FY 2007 DEPARTMENTAL BUDGET REQUESTS

REVISED 11/03/06

DEPARTMENT/DIVISION	General Fund			Other			Total		
	FY06 Budget	FY07 Budget	% Change	FY06 Budget	FY07 Budget	% Change	FY06 Budget	FY07 Budget	% Change
ADMINISTRATIVE									
COMMISSION	825,280	899,015	8.9%	0	0	N/A	825,280	899,015	8.9%
COUNTY ADMINISTRATOR	1,136,800	1,068,853	-6.0%	21,099	12,000	-43.1%	1,157,899	1,080,853	-6.7%
MEDIA RELATIONS	465,699	450,919	-3.2%	0	46,000	N/A	465,699	496,919	6.7%
RESEARCH & EDUCATION	156,777	1,030,050	557.0%	75,452	0	-100.0%	232,229	1,030,050	343.5%
GRANT RESOURCES/DIS. RECOVERY	0	360,698	N/A	0	0	N/A	0	360,698	N/A
COUNTY ATTORNEY	1,255,696	1,490,436	18.7%	0	2,040,360	N/A	1,255,696	3,530,796	181.2%
MANAGEMENT & BUDGET	675,910	727,458	7.6%	0	0	N/A	675,910	727,458	7.6%
PURCHASING	582,161	631,773	8.5%	0	0	N/A	582,161	631,773	8.5%
HUMAN RESOURCES	615,288	667,700	8.5%	0	0	N/A	615,288	667,700	8.5%
RISK MANAGEMENT	0	0	N/A	245,675	251,229	2.3%	245,675	251,229	2.3%
INFORMATION TECHNOLOGY	4,244,678	4,804,625	13.2%	733,459	598,287	-18.4%	4,978,137	5,402,912	8.5%
CENTRAL SERVICES									
MAINTENANCE CUSTODIAL	3,980,452	8,114,944	103.9%	6,962,445	5,259,210	-24.5%	10,942,897	13,374,154	22.2%
SERVICE GARAGE	1,033,625	1,360,669	31.6%	0	0	N/A	1,033,625	1,360,669	31.6%
GROWTH MANAGEMENT									
ADMINISTRATION	14,647	50,000	241.4%	2,122,717	1,286,404	-39.4%	2,137,364	1,336,404	-37.5%
PLANNING	262,410	291,666	11.1%	2,018,625	2,100,756	4.1%	2,281,035	2,392,422	4.9%
ECONOMIC & TOURISM DEVELOP.	262,611	356,400	35.7%	904,191	904,686	0.1%	1,166,802	1,261,086	8.1%
MPO	0	25,452	N/A	0	769,130	N/A	0	794,582	N/A
STRATEGY & SPECIAL PROJECTS	142,141	136,084	-4.3%	0	0	N/A	142,141	136,084	-4.3%
PUBLIC WORKS									
EROSION DISTRICT	0	0	N/A	6,364,684	5,288,750	-16.9%	6,364,684	5,288,750	-16.9%
STORMWATER MANAGEMENT MSTU	0	0	N/A	11,988,506	13,219,499	10.3%	11,988,506	13,219,499	10.3%
ADMINISTRATION	0	0	N/A	351,117	375,717	7.0%	351,117	375,717	7.0%
ENGINEERING	0	0	N/A	2,124,562	2,244,068	5.6%	2,124,562	2,244,068	5.6%
ROAD & BRIDGE	0	0	N/A	9,021,526	9,928,824	10.1%	9,021,526	9,928,824	10.1%
CODE COMPLIANCE	0	0	N/A	8,276,987	6,810,598	-17.7%	8,276,987	6,810,598	-17.7%
CODE COMPLIANCE - IMPACT FEE	0	0	N/A	300,000	300,000	0.0%	300,000	300,000	0.0%
SOIL & WATER	59,520	62,700	5.3%	346,008	244,746	-29.3%	405,528	307,446	-24.2%
SOLID WASTE	0	0	N/A	30,098,089	29,323,892	-2.6%	30,098,089	29,323,892	-2.6%
COUNTY EXTENSION	1,246,656	1,359,634	9.1%	543,435	232,710	-57.2%	1,790,091	1,592,344	-11.0%
COMMUNITY SERVICES	3,354,804	3,227,494	-3.8%	20,296,142	19,965,966	-1.6%	23,650,946	23,193,460	-1.9%
CULTURAL AFFAIRS									
ADMINISTRATION	231,930	265,630	14.5%	95,860	25,120	-73.8%	327,790	290,750	-11.3%
MUSEUMS	501,472	612,527	22.1%	22,920	27,000	17.8%	524,392	639,527	22.0%
MARINE CENTER	236,030	274,790	16.4%	62,368	61,200	-1.9%	298,398	335,990	12.6%
POST OFFICE MUSEUM	856,120	754,879	-11.8%	558,000	2,093,963	275.3%	1,414,120	2,848,842	101.5%
UDT SEAL MUSEUM	19,200	49,500	157.8%	0	0	N/A	19,200	49,500	157.8%
VETERANS	427,960	484,161	13.1%	8,318	0	-100.0%	436,278	484,161	11.0%
PUBLIC SAFETY									
ANIMAL CONTROL	0	0	N/A	600,041	640,360	6.7%	600,041	640,360	6.7%
EMERGENCY MANAGEMENT	334,817	305,708	-8.7%	3,243,238	2,606,424	-19.6%	3,578,055	2,912,132	-18.6%
CENTRAL COMMUNICATIONS	0	0	N/A	5,968,435	6,892,236	15.5%	5,968,435	6,892,236	15.5%
RADIOLOGICAL PLANNING	0	0	N/A	332,226	311,650	-6.2%	332,226	311,650	-6.2%
MARINE SAFETY	588,068	723,285	23.0%	0	0	N/A	588,068	723,285	23.0%
800 MHz	0	0	N/A	556,625	569,850	2.4%	556,625	569,850	2.4%
PARKS AND RECREATION									
ADMINISTRATION	582,051	678,293	16.5%	0	0	N/A	582,051	678,293	16.5%
LAWNWOOD FOOTBALL STADIUM	9,579	0	-100.0%	73,300	73,300	0.0%	82,879	73,300	-11.6%
SOUTH COUNTY STADIUM	23,990	33,163	38.2%	94,803	90,818	-4.2%	118,793	123,981	4.4%
PARKS	5,404,278	5,523,712	2.2%	184,374	175,000	-5.1%	5,588,652	5,698,712	2.0%
SAVANNAS	368,236	318,022	-13.6%	160,000	190,000	18.8%	528,236	508,022	-3.8%
RECREATION	2,017,828	2,066,079	2.4%	421,088	439,365	4.3%	2,438,916	2,505,444	2.7%
FAIRGROUNDS	1,120,835	1,104,298	-1.5%	423,604	432,000	2.0%	1,544,439	1,536,298	-0.5%
GOLF COURSE	0	0	N/A	1,895,013	1,703,288	-10.1%	1,895,013	1,703,288	-10.1%
TRADITION FIELD	0	246,937	N/A	2,383,332	1,886,749	-20.8%	2,383,332	2,133,686	-10.5%
LIBRARY	4,541,678	4,833,984	6.4%	251,776	256,028	1.7%	4,793,454	5,090,012	6.2%
MOSQUITO CONTROL	0	0	N/A	8,059,447	7,199,556	-10.7%	8,059,447	7,199,556	-10.7%
PORT & AIRPORT									
AIRPORT	537,434	3,074,233	472.0%	14,308,687	17,267,063	20.7%	14,846,121	20,341,296	37.0%
PORT	136	0	-100.0%	4,397,859	3,576,289	-18.7%	4,397,995	3,576,289	-18.7%
UTILITIES	0	0	N/A	13,345,352	14,518,513	8.8%	13,345,352	14,518,513	8.8%
ENVIRONMENTAL RESOURCES	1,813,223	2,215,470	22.2%	300,550	930,684	209.7%	2,113,773	3,146,154	48.8%
GRAND TOTAL	39,930,020	50,681,241	26.9%	160,541,935	163,169,288	1.6%	200,471,955	213,850,529	6.7%

**DISTRIBUTION OF AD VALOREM TAX REVENUES
FISCAL YEAR 2006 - 2007**

1	TOTAL AD VALOREM TAX REVENUE *		\$181,760,812
2	ALLOCATIONS/FEES TO CONSTITUTIONAL OFFICERS		\$77,127,995
3	COURTS AND LEGAL SYSTEM		\$9,931,530
4	CRA'S		
	CITY OF PORT ST. LUCIE	\$2,025,000	
	CITY OF FORT PIERCE	\$4,900,000	
	TOTAL CRA'S		\$6,925,000
5	COMMUNITY SERVICES-MANDATES		
	HEALTH CARE RESP. ACT	\$150,000	
	MEDICAID HOSPITAL	\$1,880,000	
	MEDICAID NURSING HOMES	\$500,000	
	PAUPER BURIALS	\$25,000	
	TOTAL CS-MANDATE		\$2,555,000
6	HEALTH DEPARTMENT		\$1,178,000
7	NEW HORIZONS-MENTAL HEALTH		\$748,452
8	STREET LIGHTING DISTRICTS		\$170,756
9	VOTED DEBT SERVICE		\$2,259,531
10	MOSQUITO DISTRICT		\$4,983,562
11	EROSION DISTRICT		\$2,295,603
12	STORMWATER MSTU		\$4,550,675
13	UNINCORPORATED SERVICES MSTU		\$4,155,782
14	LAW ENFORCEMENT MSTU		\$2,854,693
15	PARKS MSTU		\$5,739,008
16	TRANSPORTATION MSTU		\$2,066,043
17	SUB-TOTAL		\$127,541,630
18	NET AVAILABLE FOR BOARD ALLOCATIONS		\$54,219,183
*	Total anticipated Ad Valorem revenue less statutorily mandated 5%.		



CONSTITUTIONAL OFFICERS BUDGETS

CONSTITUTIONAL OFFICER	BOCC ALLOCATION (AD VALOREM)	OTHER FUNDING	TOTAL BUDGET
SUPERVISOR OF ELECTIONS			
BUDGET ALLOCATION	2,882,753		2,882,753
ADDITIONAL SUPPORT	<u>700,185</u>		
TOTAL	3,582,938		
CLERK OF CIRCUIT COURT			
BUDGET ALLOCATION	2,114,178	SEE NOTE 3	2,114,178
ADDITIONAL SUPPORT	<u>0</u>		
TOTAL	2,114,178		
PROPERTY APPRAISER (SEE NOTE 1)			
BUDGET ALLOCATION	4,443,275		4,443,275
ADDITIONAL SUPPORT	<u>78,750</u>		
TOTAL	4,522,025		
TAX COLLECTOR (SEE NOTE 1)			
BUDGET ALLOCATION	7,675,288		7,675,288
ADDITIONAL SUPPORT	<u>0</u>		
TOTAL	7,675,288		
SHERIFF			
BUDGET ALLOCATION	59,233,566		59,233,566
ADDITIONAL SUPPORT	<u>SEE NOTE 2</u>		
TOTAL	<u>59,233,566</u>		
TOTAL	77,127,995		

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

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

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

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

ST. LUCIE COUNTY BOARD OF COUNTY COMMISSIONERS

CONSTITUTIONAL OFFICERS (ELECTED)

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	AMOUNT	%
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>CHANGE</u>
CLERK OF CIRCUIT COURT	3,948,249	3,429,323	3,598,370	1,935,226	2,114,178	178,952	9.25%
TAX COLLECTOR	3,250,281	3,754,988	4,733,266	5,567,362	7,675,288	2,107,926	37.86%
PROPERTY APPRAISER	3,187,566	3,203,187	3,548,670	3,839,474	4,443,275	603,801	15.73%
SUPERVISOR OF ELECTIONS	1,697,039	2,221,578	2,227,695	2,585,863	2,882,753	296,890	11.48%
SHERIFF	36,396,918	40,190,971	46,482,776	50,930,242	59,233,566	8,303,324	16.30%
TOTAL EXPENDITURES:	48,480,053	52,800,047	60,590,777	64,858,167	76,349,060	11,490,893	17.72%

CLERK OF CIRCUIT COURT

The Clerk of the Courts serves as the clerk, accountant, and auditor for the Board of County Commissioners. The Clerk submits a budget to the Board by May 1st of each year. The Clerk's budget consists of two parts. The first deals with the Clerk's 'Finance' responsibilities to the Board. This is incorporated into the county budget review process and is subject to approval by the Board. The second part concerns the Clerk's responsibilities as Clerk of the Courts. This portion is supported by fees imposed on individuals by the court system. Clerk of Circuit Court budget reduction is because the Clerk did not submit a budget for the non-court related budgets only Clerk to the Board (Finance). These are now budgeted out of excess fees.

Clerk to the Board	1,698,826	1,710,287	1,833,834	1,935,226	2,114,178	178,952	9.25%
Clerk of Circuit Court	2,249,423	1,719,036	1,764,536	0	0	0	0.00%
TOTAL	3,948,249	3,429,323	3,598,370	1,935,226	2,114,178	178,952	9.25%

TAX COLLECTOR

The Tax Collector is the constitutional officer charged with collecting all ad valorem taxes levied by the Board, special taxing districts, school board and all municipalities. The Tax Collector's budget is supported by commissions based on the tax levied. The budget is submitted to the Department of Revenue (DOR) by August 1st of each year with a copy sent to the Board. Once DOR reviews and approves the budget, no officer, Board of commission may modify it without DOR permission. (F.S. 195.087) Fees collected in excess of those required for the budget are returned to the taxing jurisdiction that paid them.

Tax Collector	3,250,281	3,754,988	4,733,266	5,567,362	7,675,288	2,107,926	37.86%
TOTAL	3,250,281	3,754,988	4,733,266	5,567,362	7,675,288	2,107,926	37.86%

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	AMOUNT	%
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>CHANGE</u>
PROPERTY APPRAISER							
Officer in charge of determining the value of all county property. The Property Appraiser's budget is supported by fees for services charged to each entity for which tax is collected (except the school board and municipalities, which are paid by the county). The fees are based on the approved budget, and allocated based on prior year tax collections. His estimated budget is submitted to Department of Revenue on June 1st. A copy is provided to the county at the same time. D.O.R. notifies the county of its tentative budget decisions by July 15; the Appraiser or Board may submit information for D.O.R. to consider prior to its final decision on or before August 15. The departments budget decisions may be appealed to the Governor and Cabinet. The actual amounts reflect the fees paid by the county. The budgeted amounts are the Board's portion of the Property Appraiser's budget.							
Property Appraiser	3,187,566	3,203,187	3,548,670	3,839,474	4,443,275	603,801	15.73%
TOTAL	3,187,566	3,203,187	3,548,670	3,839,474	4,443,275	603,801	15.73%
SUPERVISOR OF ELECTIONS							
Officer in charge of implementation of the state election laws. The Supervisor of Elections submits her budget to the County on May 1st of each year. The budget is incorporated into the county budget review process and is subject to approval by the Board of County Commissioners. In the event the Board disagrees with the budget, the Board may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget. If her budget has been modified, the Board must notified her in writing of its action to specific items amended. The Supervisor of Elections budget is supported by ad valorem taxes in the General Fund.							
Supervisor of Elections	1,697,039	2,221,578	2,227,695	2,585,863	2,882,753	296,890	11.48%
TOTAL	1,697,039	2,221,578	2,227,695	2,585,863	2,882,753	296,890	11.48%
SHERIFF							
Chief law enforcement officer for the county. The Sheriff submits his budget to the County on May 1st of each year. The budget is incorporated into the county budget review process and is subject to approval by the Board of Commissioners. In the event there is a disagreement between the Sheriff and the Board, it may be resolved by the Governor and Cabinet. The Sheriff has limited revenues from non-ad valorem resources. The majority of his budget is supported by ad valorem taxes; both tax and other revenue supporting the Sheriff's budget are budgeted in the Law Enforcement (Fine & Forfeiture) Fund. In addition to the Sheriff's budget, the proposed budget has \$1,695,379 as a County reserve for Sheriff's Dept. Salary Study. Budgets excludes Hurricanes.							
Judicial	1,899,600	2,027,285	2,285,290	2,639,628	3,083,263	443,635	16.81%
Law Enforcement	20,696,309	22,150,753	24,632,651	27,051,200	30,733,033	3,681,833	13.61%
Correction/Detention	13,801,009	16,012,933	18,450,768	20,877,172	25,417,270	4,540,098	21.75%
Budget Reduction and Amendments	0	0	1,114,067	362,242	0	-362,242	0.00%
TOTAL	36,396,918	40,190,971	46,482,776	50,930,242	59,233,566	8,303,324	16.30%

COURTS AND LEGAL SYSTEM

AGENCY	TOTAL BUDGET
1 COURT ADMINISTRATOR	\$1,763,491
2 GUARDIAN AD LITEM	\$421,601
3 JUVENILE DETENTION	\$2,386,232
4 JUVENILE ASSESSMENT PROGRAM	\$308,364
5 CRIMINAL JUSTICE	\$2,075,360
6 STATE ATTORNEY	\$1,217,809
7 PUBLIC DEFENDER	\$403,933
8 MEDICAL EXAMINER	\$461,154
9 OTHER COURT COSTS	\$2,670,001
10 LESS ADJUSTMENTS FOR NON-AD VALOREM CONTRIBUTIONS (FEES, OTHER COUNTIES, ETC.)	(\$1,776,415)
TOTAL	\$9,931,530

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

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

ST. LUCIE COUNTY BOARD OF COUNTY COMMISSIONERS

STATUTORILY MANDATED NON-COUNTY AGENCIES

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	AMOUNT	%
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>CHANGE</u>
COURT ADMINISTRATOR	595,464	704,460	539,762	588,971	789,329	200,358	34.02%
CIRCUIT/COUNTY COURT JUDGES	151,771	187,662	0	0	0	0	
STATE ATTORNEY	847,941	793,300	1,475,206	1,093,156	1,217,809	124,653	11.40%
MEDICAL EXAMINER	404,325	420,265	452,477	400,368	461,154	60,786	15.18%
PUBLIC DEFENDER	165,906	137,182	246,099	322,633	403,933	81,300	25.20%
PUBLIC HEALTH	680,000	861,203	1,046,500	1,026,500	1,178,000	151,500	14.76%
MENTAL HEALTH	593,470	623,144	648,010	680,411	748,452	68,041	10.00%
JUVENILE DETENTION	0	0	1,506,100	1,883,280	2,386,232	502,952	26.71%
JUVENILE ASSESSMENT PROGRAM	0	0	0	500,000	308,364	-191,636	100.00%
GUARDIAN AD LITEM	0	0	51,703	99,125	182,678	83,553	84.29%
TOTAL EXPENDITURES:	3,438,877	3,727,215	5,965,857	6,594,444	7,675,951	1,081,507	16.40%

COURT ADMINISTRATOR

Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities." The four counties share costs pursuant to an interlocal agreement. This is St. Lucie County's portion of the funding including IT Recording Fees. SLC amount includes G&A percent and excludes Trust Funds.

TOTAL	595,464	704,460	539,762	588,971	789,329	200,358	34.02%
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CIRCUIT/COUNTY COURT JUDGES

As a result of changes made by Article V, revision 7 of the State Constitution, beginning in FY 05, the budget for the Judges will be combined with the Court Administrator's budget.

TOTAL	151,771	187,662	0	0	0	0	N/A
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STATE ATTORNEY

Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities." This summary includes IT costs.

TOTAL	847,941	793,300	1,475,206	1,093,156	1,217,809	124,653	11.40%
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MEDICAL EXAMINER

FS406.08 provides that "Fees, salaries and expenses may be paid from the general fund or any other funds under the control of the board of county commissioners. The district medical examiner shall submit an annual budget to the board of county commissioners. Expenses within the 19th Judicial District are shared among the four counties bases on services provided to each county". Budget shown is net of fund balance forward.

TOTAL	404,325	420,265	452,477	400,368	461,154	60,786	15.18%
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	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	<u>AMOUNT</u>	<u>%</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>CHANGE</u>
PUBLIC DEFENDER							
Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities."							
TOTAL	165,906	137,182	246,099	322,633	403,933	81,300	25.20%
PUBLIC HEALTH UNIT (HEALTH DEPT)							
FS154.001 provides that "the Legislature intends that the public health needs of the several counties be provided through contractual arrangements between the state and each county." FS 154.01(2) provides that "A functional system of public health unit services shall be established which shall include the following three levels of service environmental Health Services", Communicable disease control services", and "Primary care services", each to be funded by "available federal, state and local funds." FS 154.01(5) provides for "funding for construction or expansion of projects to public health units." FS154.011 provides that "It is the intent of the legislature that all 67 counties offer primary care services ...for...qualified low-income persons." St. Lucie County supports it's public health unit on a contractual basis.							
TOTAL	680,000	861,203	1,046,500	1,026,500	1,178,000	151,500	14.76%
MENTAL HEALTH (NEW HORIZONS)							
Mental Health Services are provided over a four county area - St. Lucie, Martin, Indian River, and Okeechobee - by New Horizons, Inc., a non-profit corporation. There are two parts to the corporations budget: a basic part, which is supported by State appropriations and a required local match, and an additional part, which is supported by grants and other resources that the corporation may obtain. The local match portion of the basic budget can be provided by any local funding resource, which may include county government, cities, the United Way, or other local public or private organizations. While New Horizons presents it's total budget to all four counties, there is no formal agreement as to funding allocations; each county may fund at whatever level it chooses. In the event that county funding combined with other local resources is not sufficient to provide the required 25% local match, state funding for the four county area may be reduced. The amount shown does not include contracts for law enforcement related programs.							
TOTAL	593,470	623,144	648,010	680,411	748,452	68,041	10.00%
JUVENILE DETENTION AND ASSESSMENT PROGRAMS							
Effective October 1, 2004, Florida Statute 985.2155 will require counties to have a joint obligation with the State to financially support the detention care provided for juveniles. "Each county shall incorporate into its annual county budget sufficient funds to pay its costs of detention care for juveniles who reside in that county for the period of time prior to final court disposition."							
Juvenile Detention	0	0	1,506,100	1,883,280	2,386,232	502,952	
Juvenile Assessment Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>308,364</u>	<u>-191,636</u>	
TOTAL	0	0	1,506,100	2,383,280	2,694,596	311,316	13.06%
GUARDIAN AD LITEM							
Effective October 1, 2004, as a result of article V revision 7, Counties must fund certain costs associated with the Guardian Ad Litem Program. These costs are shared with the other counties in the 19th circuit. The amount shown represents St. Lucie County's portion of the cost Including IT Recording Fees.							
TOTAL	0	0	51,703	99,125	182,678	83,553	84.29%

10/18/06

**COMMUNITY AGENCIES
BUDGET ALLOCATIONS FY 06/07**

AGENCIES	FY06 BUDGET	FY07 BUDGET
ARC of St. Lucie County		
Vehicle Match	\$0	\$10,000
After School Program for Children with Disabilities	\$62,838	\$62,838
Substance Abuse/Mental Health Match	<u>\$0</u>	<u>\$0</u>
Subtotal ARC	\$62,838	\$72,838
Council On Aging		
CCE 001-6900	\$36,783	\$49,673
OAA 001-6900	\$87,651	\$93,344
SEC5310 New	\$13,000	\$15,000
TRIP Grant Match	<u>\$36,666</u>	<u>\$37,959</u>
Subtotal Council on Aging	\$174,100	\$195,976
Health Department		
Current Program	\$1,026,500	\$1,178,000
Healthy Start	\$57,600	\$57,600
211 Information Crisis Services	\$15,000	\$17,500
New Horizons		
County Match	\$680,411	\$748,452
Shared Svcs-Executive Rd Table		
Executive Rd Table	\$50,000	\$73,000
Treasure Coast Homeless Svcs	\$25,000	\$27,500
Weed and Seed (50/50 City of Ft. Pierce Match FY05)	\$85,000	\$85,000
Counseling and Recovery Center	\$0	\$0
TOTAL CS AGENCIES	\$2,176,449	\$2,455,866
OTHER AGENCIES:		
Economic Development Corp.	\$100,000	\$100,000
- Matching Grant	<u>\$0</u>	<u>\$100,000</u>
EDC Total	\$100,000	\$200,000
TOTAL OF ALL REQUESTS	\$2,276,449	\$2,655,866

WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2006-2007

	A	B	C	D	E	F	G	H	I
FUND NAME	2005-2006 MILLAGE	2005-2006 TAXES	2006-2007 ROLL-BACK RATE	2006-2007 ROLL-BACK TAXES	2006-2007 MILLAGE	2006-2007 TAXES	PRIOR YEAR'S VALUE	2006-2007 ADJUSTED VALUE	2006-2007 GROSS VALUE
COUNTYWIDE MILLAGE									
GENERAL FUND	4.2619	74,719,022	3.3219	80,271,549	4.2734	103,263,481	17,531,857,063	22,492,760,151	24,164,244,137
FINE & FORFEITURE	2.9807	52,257,206	2.3233	56,140,548	2.3778	57,457,740	17,531,857,063	22,492,760,151	24,164,244,137
EROSION CONTROL - ZONE E	0.1000	1,753,186	0.0779	1,883,469	0.1000	2,416,424	17,531,857,063	22,492,760,151	24,164,244,137
SUB-TOTAL COUNTYWIDE MILLAGE	7.3426	128,729,414	5.7231	138,295,566	6.7512	163,137,645			
MOSQUITO DISTRICT	0.2757	4,750,225	0.2142	5,107,836	0.2200	5,245,855	17,229,687,237	22,175,366,501	23,844,795,712
MAXIMUM TOTAL COUNTYWIDE MILLAGE	7.6183	133,479,639	5.9374	143,403,402	6.9712	168,383,500			
MUNICIPAL SERVICE TAXING UNITS									
STREET LIGHTING DISTRICTS									
SLD #1 - RIVER PARK I	0.3270	40,858	0.2539	41,778	0.2394	39,387	124,947,204	160,900,294	164,522,276
SLD #2 - RIVER PARK 2	0.5949	9,051	0.4722	9,261	0.4330	8,492	15,215,006	19,167,408	19,612,654
SLD #3 - HARMONY HEIGHTS	0.9142	4,155	0.6009	4,245	0.5678	4,011	4,545,373	6,914,932	7,064,425
SLD #4 - HARMONY HEIGHTS	0.7250	8,177	0.4621	8,428	0.3958	7,218	11,278,667	17,695,051	18,237,140
SLD #5 - SHERATON PLAZA	1.0108	9,213	0.5463	9,329	0.4644	7,931	9,114,701	16,865,321	17,078,264
SLD #6 - SUNLAND GARDENS	0.5740	8,722	0.4136	9,066	0.4279	9,380	15,194,588	21,088,120	21,919,869
SLD #7 - SUNRISE PARK	0.8148	2,762	0.5141	2,812	0.5929	3,243	3,390,359	5,373,014	5,469,648
SLD #8 - PARADISE PARK	0.9005	9,747	0.8029	10,626	0.9723	12,868	10,823,817	12,139,317	13,234,446
SLD #9 - HOLIDAY PINES	0.2238	12,646	0.1778	13,429	0.1898	14,338	56,506,395	71,142,912	75,545,059
SLD #10 - THE GROVE	0.1240	3,090	0.0920	3,101	0.1194	4,023	24,920,650	33,574,407	33,695,923
SLD #11 - BLAKELY SUBDIVISION	1.9990	1,856	1.4357	1,922	1.9418	2,600	928,560	1,292,730	1,338,933
SLD #12 - INDIAN RIVER ESTATES	0.1004	14,299	0.0794	14,924	0.0873	16,419	142,424,777	180,198,162	188,075,241
SLD #13 - QUEENS COVE	0.0829	4,741	0.0634	4,897	0.0721	5,571	57,193,899	74,806,141	77,268,972
SLD #16 - PALM GROVE	0.5360	11,163	0.4132	11,202	0.4575	12,402	20,826,644	27,013,239	27,108,044
SLD #126 - SOUTHERN OAKS ESTATES	0.5329	2,572	0.4334	2,604	0.5194	3,121	4,825,921	5,934,026	6,008,805
OTHER MUNICIPAL SERVICE TAXING UNITS									
UNINCORPORATED SERVICES	0.5256	3,841,236	0.4207	3,965,743	0.4641	4,374,507	7,308,288,270	9,129,857,869	9,425,785,299
STORMWATER	0.4108	3,002,245	0.3288	3,099,557	0.5082	4,790,184	7,308,288,270	9,129,857,869	9,425,785,299
LAW ENFORCEMENT	0.3544	2,590,057	0.2837	2,674,009	0.3188	3,004,940	7,308,288,270	9,129,857,869	9,425,785,299
PARKS MSTU	0.2500	4,382,964	0.1949	4,708,671	0.2500	6,041,061	17,531,857,063	22,492,760,151	24,164,244,137
TRANSPORTATION MSTU	0.0900	1,577,867	0.0701	1,695,122	0.0900	2,174,782	17,531,857,063	22,492,760,151	24,164,244,137
MEADOWOOD	0.4579	22,618	0.3116	23,650	0.3071	23,307	49,394,032	72,580,536	75,893,407
PALM LAKE GARDENS	0.1956	2,445	0.1805	3,534	0.2774	5,432	12,498,906	13,548,219	19,583,355
MAXIMUM UNINCORPORATED MILLAGE	2.1913		1.8362		3.2329				
TOTAL AGGREGATE MILLAGE	8.5012	149,042,123	6.6262	160,117,115	7.8194	188,948,717	17,531,857,063	22,492,760,151	24,164,244,137
2006-2007 AGGREGATE MILLAGE INCREASE (DECREASE) OVER 2005-2006					-0.6819				
2006-2007 INCREASE(DECREASE) OVER ROLL-BACK AGGREGATE MILLAGE					1.1932				
PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK					18.01%				
DEBT SERVICE FUNDS									
ENVIRONMENTAL LAND	0.1154	2,040,350			0.0823	2,003,549	17,680,678,583	22,665,135,816	24,344,463,819
PORT PROPERTY BOND	0.0216	381,903			0.0154	374,905	17,680,678,583	22,665,135,816	24,344,463,819
TOTAL DEBT SERVICE FUNDS		2,422,253				2,378,454			
GRAND TOTAL OF TAXES		151,464,376				191,327,171			

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

Explanations

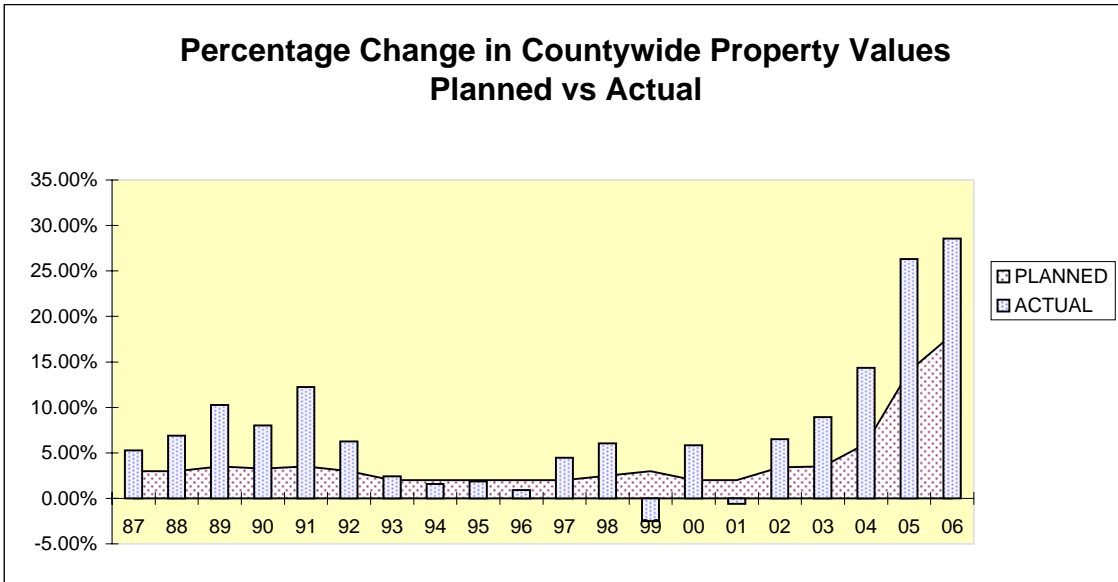
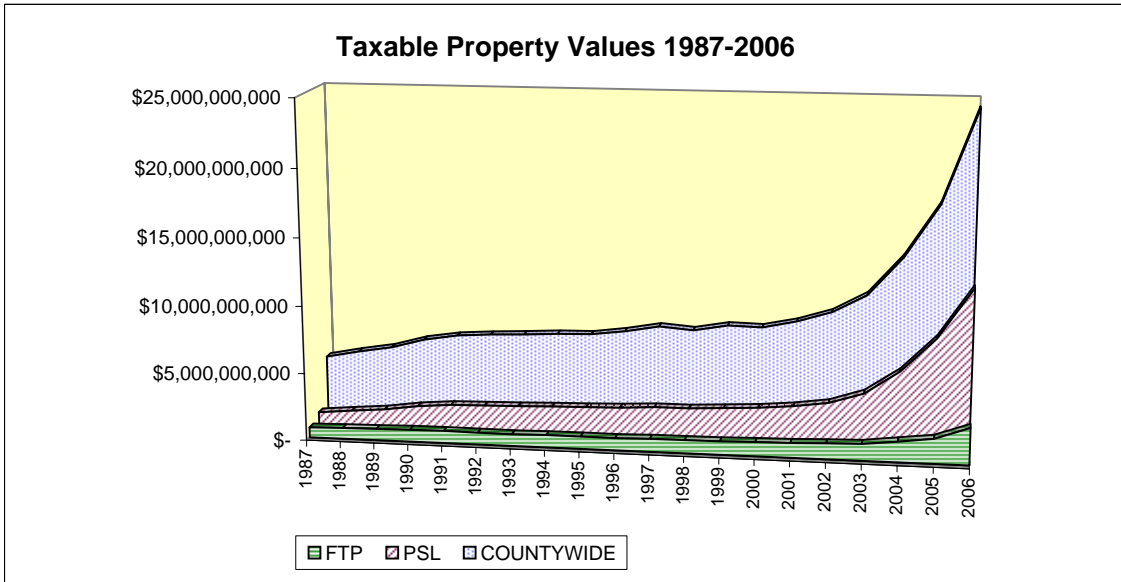
- 2005-2006 MILLAGE** This figure represents the millage that was approved for the previous fiscal year. It is interpreted as dollars per thousand.
- 2005-2006 TAXES** This is the computed taxes derived by multiplying the 2005-2006 Millage by the Prior Years Value and then dividing by 1000.
- 2006-2007 ROLLBACK RATE** The Rollback Rate is the millage that would have to be levied in 2006-2007 to produce the same computed tax revenue as last year. The calculation is 2005-2006 Taxes divided by 2006-2007 Adjusted Value and multiplied by 1000.
- 2006-2007 ROLLBACK TAXES** Rollback Taxes is the amount of computed taxes that would be generated in 2006-2007 if the millage imposed was the 2005-2006 Rollback Rate. The formula is: 2006-2007 Rollback Rate multiplied by the 2006-2007 Gross Value and then divided by 1000.
- 2006-2007 MILLAGE** This figure represents the millage for the 2006-2007 fiscal year. It is interpreted as dollars per thousand.
- 2006-2007 TAXES** This is derived by multiplying the 2006-2007 Millage by the 2006-2007 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.
- 2006-2007 ADJUSTED VALUE** This is the 2006-2007 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.
- 2006-2007 GROSS VALUE** This is the 2006-2007 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 1998 - 2007

TAX YEAR	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	
COUNTY COMMISSION											
1	GENERAL FUND	2.6595	2.7328	3.1328	2.8486	2.9639	2.9639	4.0728	4.1248	4.2619	4.2734
SPECIAL REVENUE FUNDS											
4	FINE & FORFEITURE	4.7356	4.8466	4.4466	4.7308	4.6155	4.6155	3.5066	3.3178	2.9807	2.3778
5	PORT & AIRPORT	0.1843	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	EROSION DIST E	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
6	TOTAL COUNTYWIDE MILLAGE	7.6794	7.6794	7.6794	7.6794	7.6794	7.6794	7.6794	7.5426	7.3426	6.7512
SPECIAL REVENUE FUNDS (NON-COUNTYWIDE)											
8	MOSQUITO CONTROL	0.2121	0.2121	0.2121	0.2121	0.2757	0.2757	0.2757	0.2757	0.2757	0.2200
9	SUBTOTAL	7.8915	7.8915	7.8915	7.8915	7.9551	7.9551	7.9551	7.8183	7.6183	6.9712
10	EROSION DIST A	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11	EROSION DIST B	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12	EROSION DIST C	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
13	EROSION DIST D	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
14	SUBTOTAL COUNTY WIDE MAX MILLAGE	7.8915	7.8915	7.8915	7.8915	7.9551	7.9551	7.9551	7.8183	7.6183	6.9712
UNINCORPORATED AREA MILLAGE											
16	COMMUNITY DEVELOPMENT MSTU	0.3959	0.3959	0.3959	0.3959	0.3959	0.3959	0.5256	0.5256	0.5256	0.4641
17	LAW ENFORCEMENT MSTU	0.0646	0.1084	0.3082	0.3082	0.3082	0.3082	0.3681	0.3557	0.3544	0.3188
18	STORMWATER	0.3500	0.3500	0.3500	0.3500	0.3500	0.4108	0.4108	0.4108	0.4108	0.5082
19	PARKS MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2500	0.2500	0.2500	0.2500
20	TRANSPORTATION MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0900	0.0900	0.0900	0.0900
21	SUBTOTAL - UNINCORPORATED	0.8105	0.8543	1.0541	1.0541	1.0541	1.1149	1.6445	1.6321	1.6308	1.6311
DEBT SERVICE FUNDS											
23	BEACH I & S (COUNTYWIDE)	0.1430	0.1504	0.1515	0.1284	0.1284	0.0922	0.0000	0.0000	0.0000	0.0000
24	JAIL I & S (COUNTYWIDE)	0.0000	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	0.0148	0.0148	0.0016	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
27	ZONE B	0.0005	0.0007	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
28	ZONE C	0.0068	0.0068	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
29	ZONE D	0.0135	0.0141	0.0019	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
30	PORT PROPERTY BOND	0.0255	0.0268	0.0669	0.0377	0.0377	0.0284	0.0240	0.0240	0.0216	0.0154
31	ENVIRONMENTAL LAND (COUNTYWIDE)	0.2500	0.2500	0.2500	0.2500	0.1864	0.1711	0.1380	0.1250	0.1154	0.0823
32	SUBTOTAL - DEBT MAXIMUM MILLAGE	0.4333	0.4420	0.4703	0.4161	0.3525	0.2917	0.1620	0.1490	0.1370	0.0977
33											
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	6.3490	6.3560	5.9980	6.0560	5.7440	5.8360	5.6890	5.4910	5.1870	5.0610
37	VOTED CAPITAL IMPRV.	0.6100	0.3300	0.3300	0.3000	0.3000	0.2900	0.2280	0.1820	0.0000	0.0000
38	DISCRETIONARY	0.6940	0.6950	0.6970	0.6970	0.6880	0.6830	0.6660	0.6400	0.7350	0.6760
39	TOTAL SCHOOL DISTRICT MILLAGE	9.6530	9.3810	9.0250	9.0530	8.7320	8.8090	8.5830	8.3130	7.9220	7.7370
OTHER TAXING AGENCIES											
41	CHILDREN'S SERVICE COUNCIL	0.3100	0.3100	0.3800	0.3915	0.3915	0.3915	0.3915	0.3915	0.3915	0.3915
42	FIRE DISTRICT	2.3098	2.4300	2.6726	2.6726	2.6726	2.6726	2.7806	2.7806	2.7562	2.4562
43	FLA.INLAND NAV. DISTRICT	0.0500	0.0470	0.0440	0.0410	0.0385	0.0385	0.0385	0.0385	0.0385	0.0385
44	SO. FLA. WATER MGT.(OKEE BASIN)	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130	0.3130
45	SO. FLA. WATER MGT.	0.2840	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	3.3918	3.4840	3.7936	3.8021	3.7996	3.7996	3.9076	3.9076	3.8832	3.5832
48	TOTAL ALL TAX AUTHORITIES	22.1801	22.0528	22.2345	22.2168	21.8933	21.9703	22.2522	21.8200	21.1913	20.0202
49	VALUE ONE MILL (CO. GENERAL FUND)	7,975,504	8,141,161	8,190,167	8,147,434	8,671,495	9,414,824	10,777,175	13,496,591	17,531,857	24,412,809
50	CITY OF FORT PIERCE	7.3305	7.3305	7.3305	7.3305	7.3305	7.3305	7.8305	7.8305	6.9823	5.9823
51	CITY OF PORT ST. LUCIE	3.9400	3.9400	3.9400	3.9400	4.2733	4.6066	4.9399	4.6899	4.6899	4.4399
52	TOWN OF ST. LUCIE VILLAGE	0.8955	1.0000	0.9890	0.9700	0.9100	0.9000	1.0000	1.0000	1.0000	1.5000

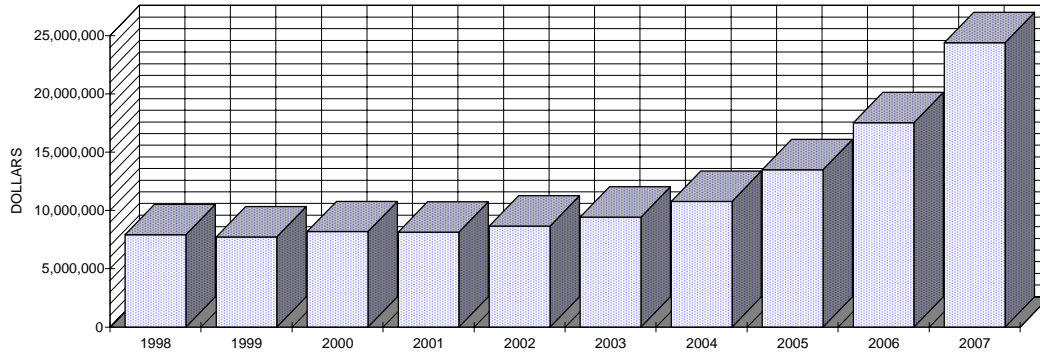
(NOTE: DOES NOT INCLUDE SPECIAL TAXING DISTRICT MSTU'S)



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 five years the rate of growth in countywide property values have increased by an average of 16.9%. 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	
	<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			1995	7,167,166,187	63,440,959	0.89%
1981	2,521,586,744	220,784,561	9.60%	1996	7,486,030,190	318,864,003	4.45%
1982	2,867,734,704	346,147,960	13.73%	1997	7,937,402,083	451,371,893	6.03%
1983	3,083,530,363	215,795,659	7.52%	1998	7,738,060,581	-199,341,502	-2.51%
1984	3,897,879,971	814,349,608	26.41%	1999	8,190,166,624	452,106,043	5.84%
1985	4,194,714,452	296,834,481	7.62%	2000	8,139,395,362	-50,771,262	-0.62%
1986	4,416,000,387	221,285,935	5.28%	2001	8,667,691,605	528,296,243	6.49%
1987	4,720,251,700	304,251,313	6.89%	2002	9,440,470,969	772,779,364	8.92%
1988	5,204,587,267	484,335,567	10.26%	2003	10,794,450,475	1,353,979,506	14.34%
1989	5,621,419,606	416,832,339	8.01%	2004	13,635,067,852	2,840,617,377	26.32%
1990	6,309,634,141	688,214,535	12.24%	2005	17,531,857,063	3,896,789,211	28.58%
1991	6,703,624,675	393,990,534	6.24%	2006	24,412,809,790	6,880,952,727	39.25%
1992	6,867,017,584	163,392,909	2.44%				
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 1998 - 2007**

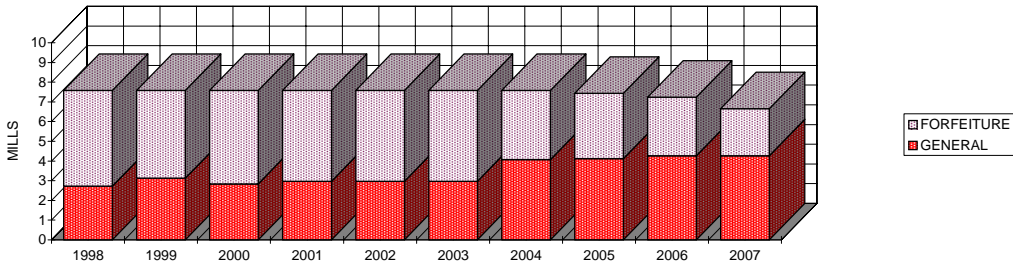


Fiscal Year	Value of 1 Mill*	Fiscal Year	Value of 1 Mill	Fiscal Year	Value of 1 Mill
		1990	5,621,419	2000	8,190,167
		1991	6,405,138	2001	8,139,336
		1992	6,728,223	2002	8,667,692
		1993	6,883,588	2003	9,440,471
		1994	6,997,696	2004	10,777,175
		1995	7,103,725	2005	13,496,591
1986	4,194,714	1996	7,167,166	2006	17,531,857
1987	4,428,537	1997	7,486,030	2007	24,412,810
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

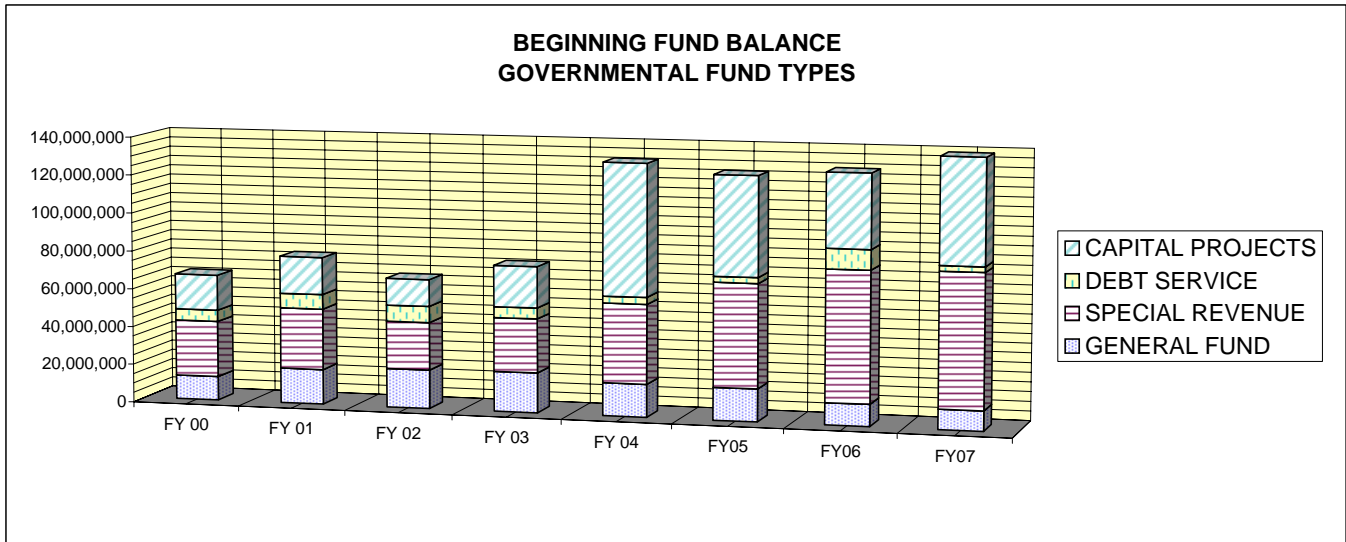
Note: One mill represents \$1.00 levied against every \$1,000.00 of property value.

**MILLAGE RATES 1998 THRU 2007
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
2006	4.2619	2.9807	7.2426
2007	4.2734	2.3778	6.6512

BEGINNING FUND BALANCE - GOVERNMENTAL FUND TYPES



	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>ACTUAL</u>	FY 06 <u>ACTUAL</u>	FY 07 <u>PROJECTED</u>
GOVERNMENTAL FUNDS								
GENERAL FUND	12,405,073	18,324,739	20,188,732	20,910,945	17,221,958	17,033,027	11,412,211	10,364,674
SPECIAL REVENUE	29,361,233	31,980,423	25,045,666	28,196,978	41,381,748	54,296,946	68,506,994	70,242,476
DEBT SERVICE	6,042,303	7,675,953	8,432,250	5,693,247	3,624,868	3,010,746	10,538,490	2,843,574
CAPITAL PROJECTS	<u>18,538,668</u>	<u>19,491,354</u>	<u>14,020,844</u>	<u>21,510,617</u>	<u>69,147,480</u>	<u>52,191,845</u>	<u>38,861,350</u>	<u>55,305,096</u>
TOTAL	66,347,277	77,472,469	67,687,492	76,311,787	131,376,054	126,532,564	129,319,045	138,755,820

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. Reduction in fiscal year 2006 General Fund Balance is primarily due to expenditures relating to the hurricanes.

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.

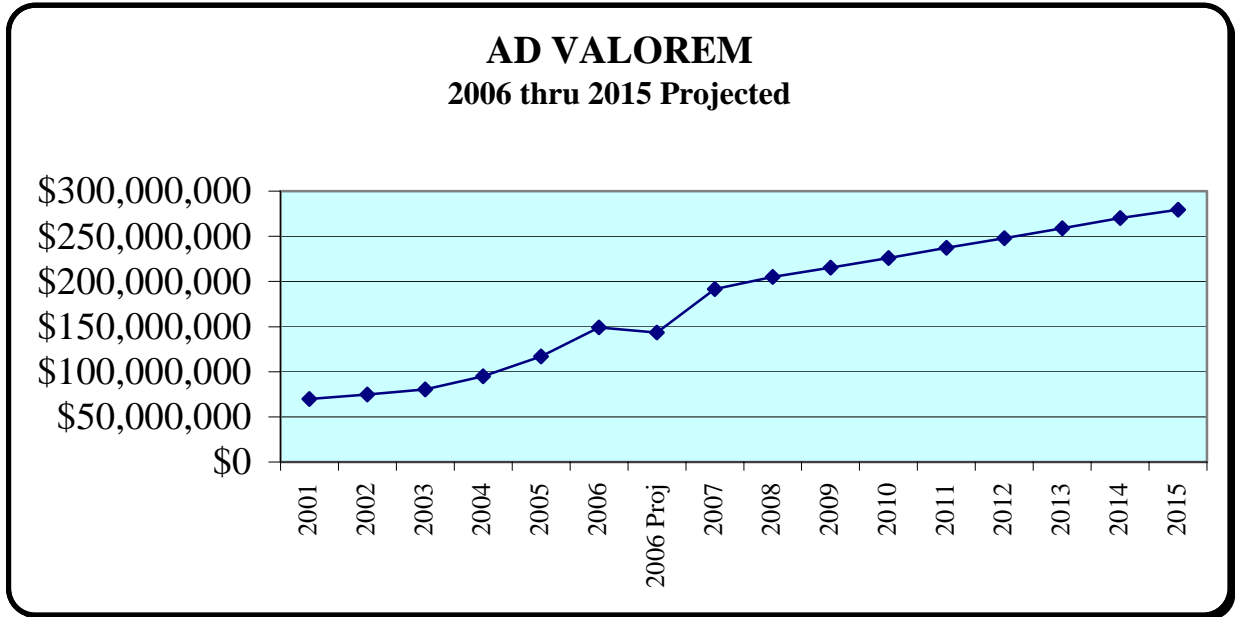
Debt Service balances are comprised primarily of required debt service reserves.

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

Revenue Sources and Trends

Ad Valorem Taxes

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



Legal Authority: Florida Statute, Chapter 200.

Fund/Account Number: Various Funds/311100 & 311150

Discussion & Concerns: Approximately 54.0% of the countywide ad valorem revenues the St. Lucie County Board of County Commissioners expects to receive in fiscal year 2006 is budgeted in the General Fund while 30.0% 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.

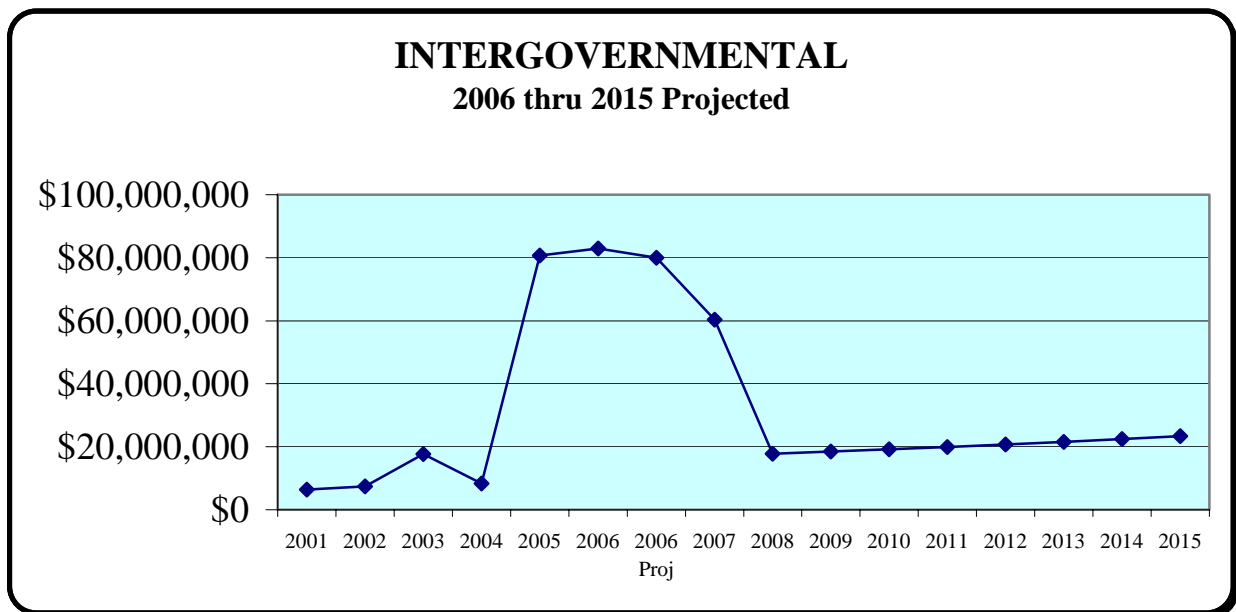
Ad Valorem revenues continue to show a positive trend averaging 10.7% increase per year since 1995. This compares to countywide millage rates that have been reduced over the same time and indicates property values within the county are increasing. This increase is partly attributed to the emphasis the Board has placed on economic development which continues to attract new businesses. Another factor contributing to the increase in property values is the fact that the population within the county is growing and residents are demanding larger, higher quality homes.

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

Assumptions & Projections: The fiscal year 2006 budget reflects the total taxes levied. However, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. As a result, the actual collections are less than the taxes levied. The projections for Fiscal Years 2007 through 2015 reflect an anticipated annual growth in countywide taxable property valuations of 6.0%.

Intergovernmental Revenue

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



Fund/Account Number: Various Funds/33XXXX

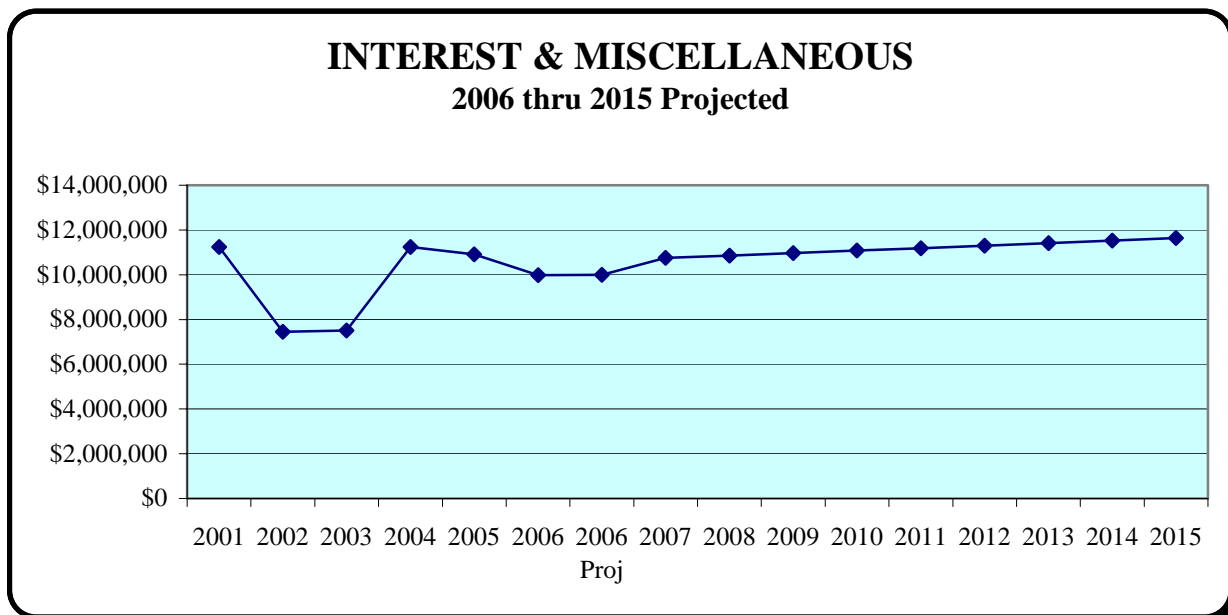
Discussion & Concerns: Although Revenues generated through grants have not been consistent year to year; they do show an upward trend. In Fiscal Year 1999, the County authorized a new position specifically for a Grant Writer. As a result, grant revenue

increased 53% between Fiscal Years 1998 and 2000. This success prompted the Board to approve another Grant Writer position beginning in fiscal year 2002. The Board experienced a decrease in this revenue in fiscal year 2001. This might have been due to the lackluster economy resulting in less grant funds available, however, in fiscal year 2003 this source increased by 19% and staff expects the program will continue to grow as the economy improves. The fiscal year 2005 budget reflects approximately \$70 million in federal and state reimbursements that the County anticipates related to damages from Hurricane Frances & Jeanne.

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

Interest & Miscellaneous Revenue

This source of revenue is mainly comprised of earned interest, special assessments, (i.e. imposed to fund Municipal Services Benefit Unit projects) rent/lease agreement, reimbursements and concession receipts. Impact fees are normally considered a part of this classification of revenue, however, because this source is not normally recognized until it is expensed staff has chosen not to include impact fees in this analysis.



Fund/Account Number: Various Funds/36XXXX

Assumptions & Projections: Due to the erratic nature of this revenue source, it is impossible to accurately predict future income. In the interest of long-range planning,

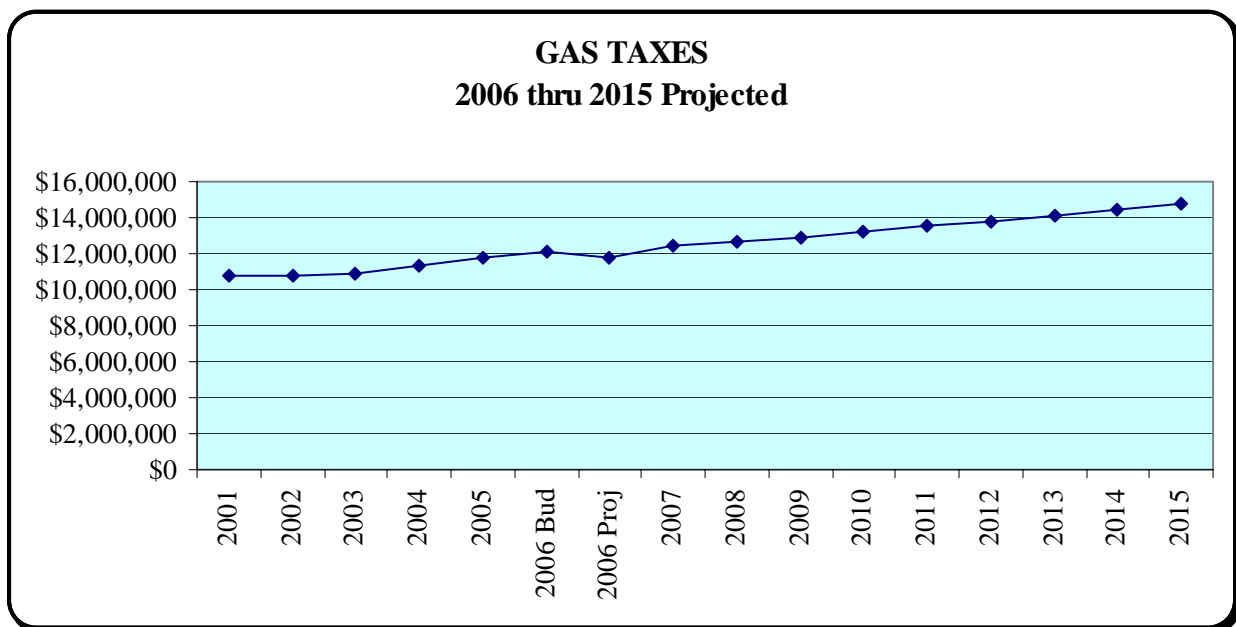
staff has prepared projections based on the following assumptions:

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

Based on the above assumptions, we project Interest and Miscellaneous Revenue income to remain 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. These distributions are based on a moving five-year accumulation of reported transportation related expenditures by each entity.



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

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

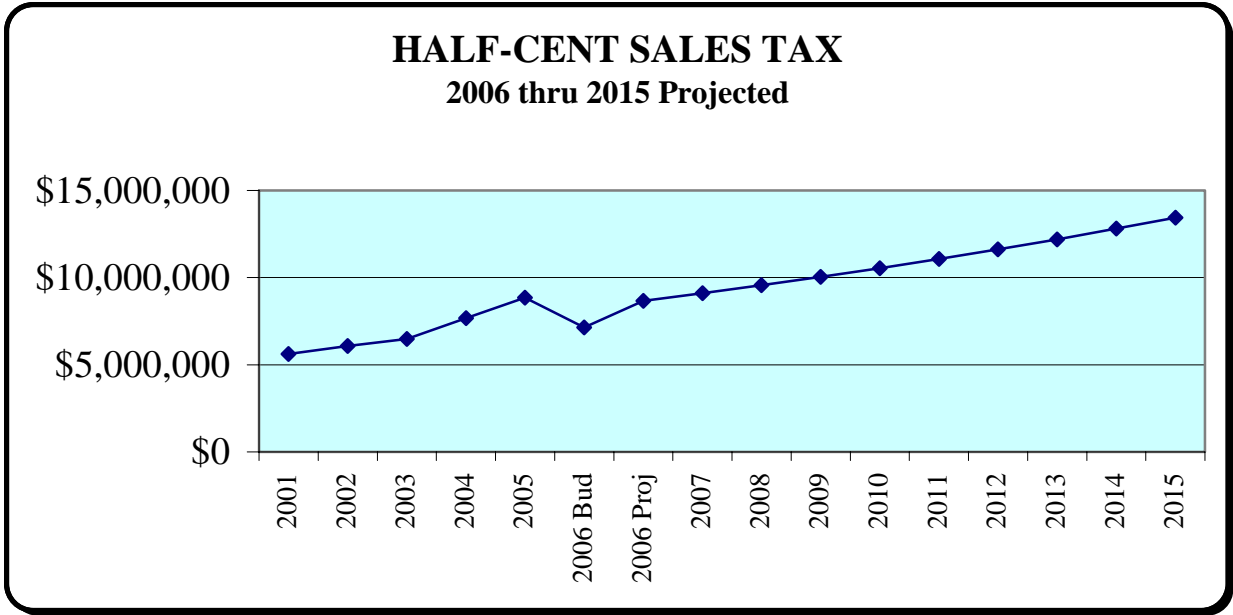
Discussion & Concerns: The Local Option 1-6 Cent Gas Tax was initially levied on September 1, 1985 imposing four of the possible six cents. Effective September 1, 1987, the additional two cents were imposed. Facing a shortage of revenue to fund needed infrastructure improvements, the St. Lucie County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

The portion of Local Option Gas Tax revenues collected by the State and allocated to the County has decreased over the past five years as the cities of Port St. Lucie and Fort Pierce have increased their transportation related expenditures. This trend is expected to continue, particularly in light of the fact that the City of Port St. Lucie is making major infrastructure improvements in an attempt to facilitate the expanding population.

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

Half-Cent Sales Tax

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



Legal Authority: Florida Statutes Chapter 218, Part IV

Fund/Account Number: 215/335180

Discussion & Concerns: From 1993 through 2003, the distributions from the State grew 5.8% per year while the portion allocated to St. Lucie County kept pace, growing 5.4% per year. Beginning in fiscal year 2005, Article V, Revision 7 reduced this source of revenue. The legislature diverted a portion of the Half Cent Sales Tax to help fund the courts. After the initial reduction, the normal growth in this revenue will resume and be passed on to the counties.

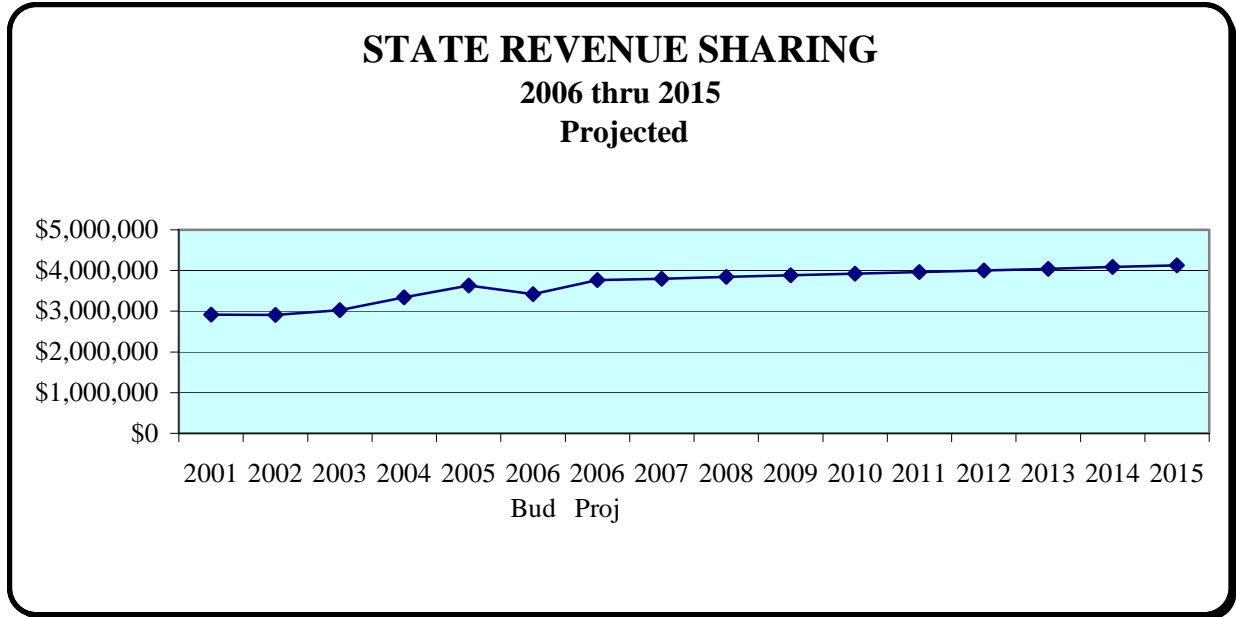
Assumptions & Projections: We are taking a conservative approach when budgeting anticipated revenue from the Half-Cent Sales Tax. Staff projects a 5% annual increase in half-cent sales tax revenue.

State Shared Revenue

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

Discussion & Concerns: Beginning in Fiscal Year 1999 the State Legislature reduced the Intangibles Tax with the intent of eventually eliminating it. This was the main source of Shared Revenue receipts allocated to the counties. During the fiscal year 2000

session, legislators agreed to replace most of the lost revenue with an increase in State sales tax distributions using Fiscal Year 1999-2000 as the base year. The Article V, Revision 7 Constitutional Amendment, reduced this source of revenue in fiscal year 2005.



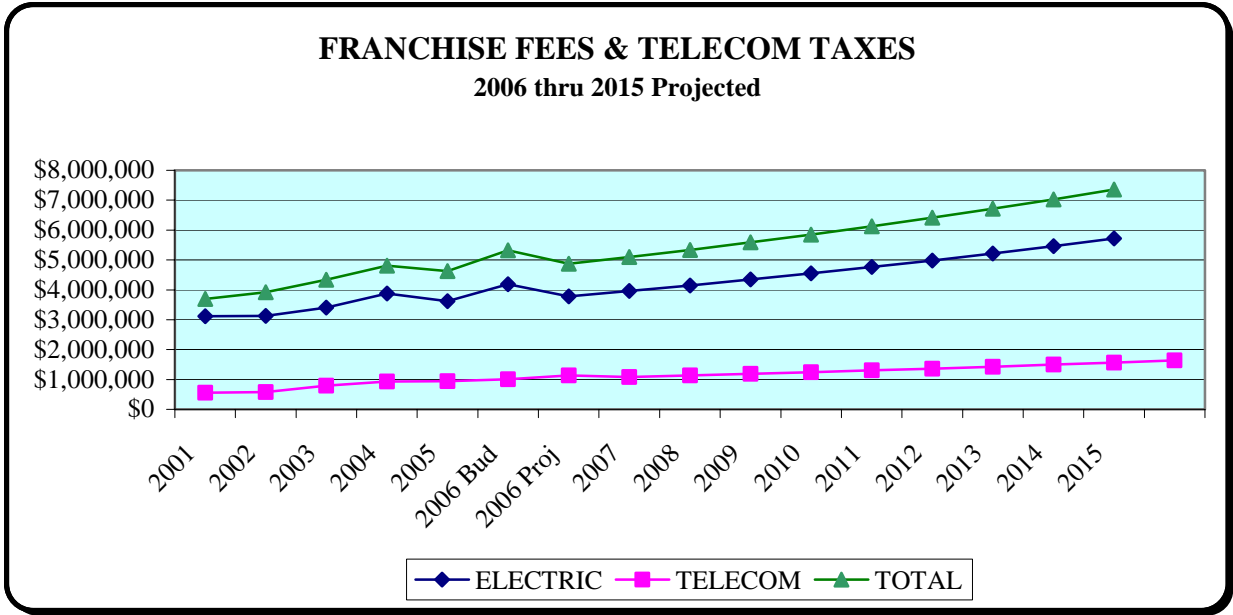
Legal Authority: Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

Fund/Account Number: 217/335120

Assumptions & Projections: Because St. Lucie County is one of the fastest growing areas in the State, staff anticipates a positive trend. Staff predicts this revenue stream to increase by 4% annually.

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.



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

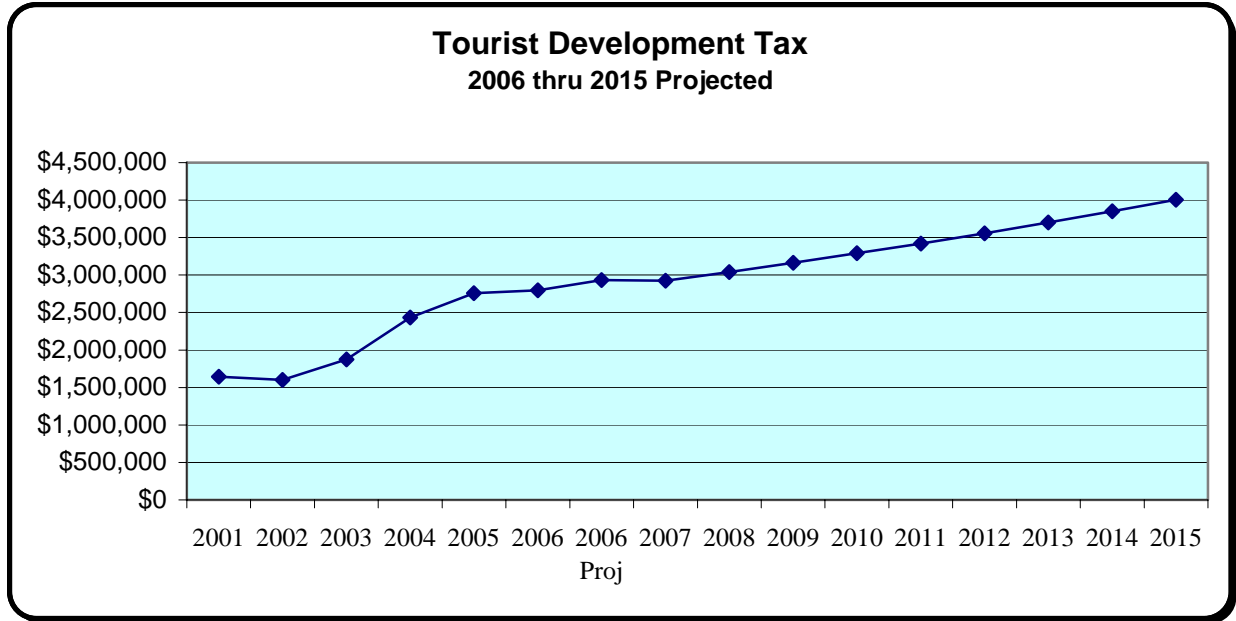
Discussion & Concerns: The Communications Services Tax Simplification Law, Chapter 00-260 Laws of Florida (the Communications Tax Law) combines current State and local taxes under a single law administered by the Florida Department of Revenue (DOR). Beginning October 1, 2001, all communication services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

Assumptions & Projections: St. Lucie County began collecting Franchise and Privilege Fees in Fiscal Year 1998. Receipts from this source have grown significantly each year and considering the growth of St. Lucie County there is no reason to believe it will cease. The major contributors to this source are the electric companies but blending the three streams results in a projected 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.



Legal Authority: Florida Statutes, Section 205.032 and 205.033

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

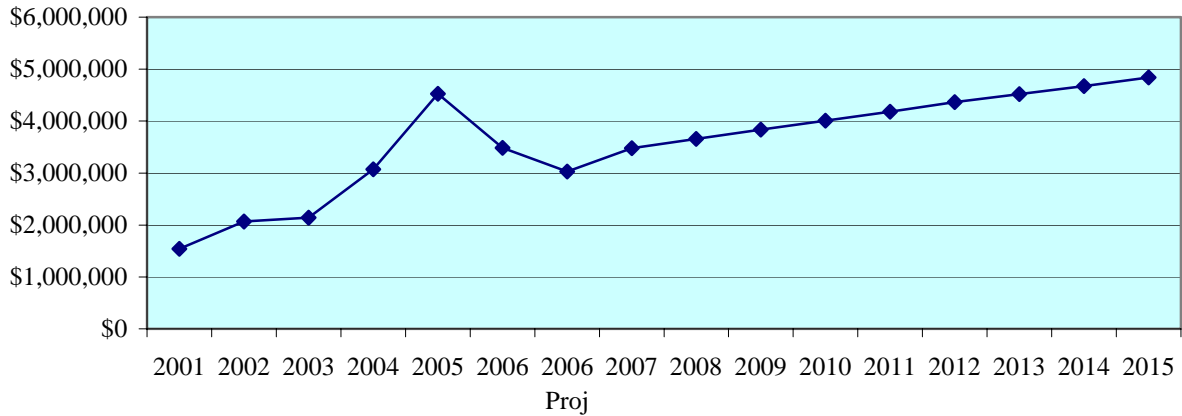
Discussion & Concerns: Generally, collections of the Tourist Development Tax have shown a positive trend. Considering the fact that St. Lucie County has added new attractions such as the St. Lucie Marine Center, which houses Smithsonian Marine Ecosystem Exhibit, a new fairgrounds with an equestrian arena,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

Assumptions & Projections: Realizing that this source of revenue is highly correlated with the tourist industry and the state of the economy, staff anticipates the annual rate of change to increase as the economy improves. Staff projects Tourist Development Tax Revenues will increase by an average annual rate of 4%.

Licenses & Permits

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

LICENSES & PERMITS 2006 thru 2015 Projected



Fund/Account Number: Various Funds/32XXXX

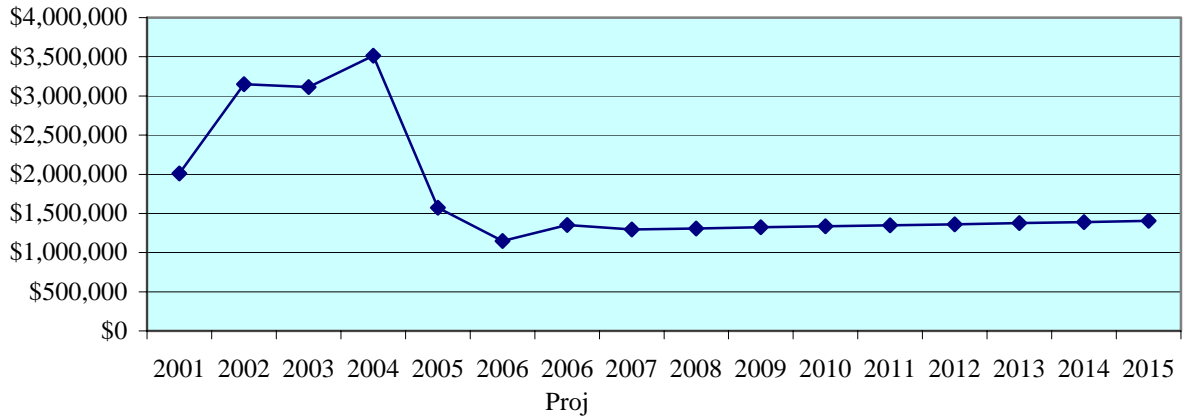
Discussion & Concerns: Before 1972, the State had imposed an occupational license tax and shared the revenues with the counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of Florida, authorized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

Assumptions & Projections: Rapid growth in the area has led to increased revenue from building permits. This trend is anticipated to continue at a rate of 4% per year.

Fines & Forfeits

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

FINES & FORFEITS 2006 thru 2015 Projected



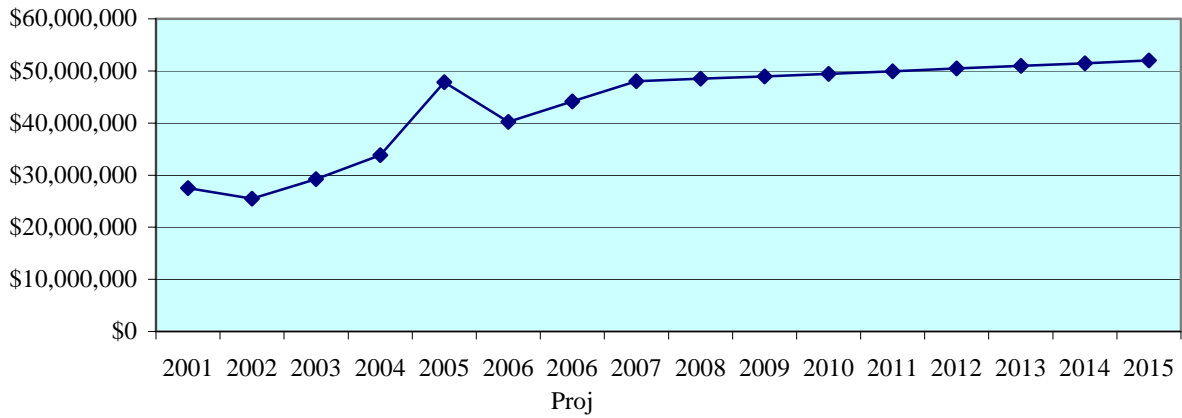
Fund/Account Number: Various Funds/35XXXX

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

Charges for Service

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

**CHARGES FOR SERVICE
2006 thru 2015 Projected**



Fund/Account Number: Various Funds/34XXXX

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

ST. LUCIE COUNTY - BOARD OF COUNTY COMMISSIONERS
PERSONNEL HISTORY REPORT
FISCAL YEAR 1998 - FISCAL YEAR 2007

	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	% 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	10.00	10.00	9.00	9.00	10.00	8.00	-20%
Media Relations	0.00	0.00	0.00	0.00	0.00	0.00	3.00	4.00	5.00	5.00	0%
County Attorney	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00	12.00	15.00	25%
Information Technology	43.50	43.50	44.50	47.50	52.50	54.50	54.50	60.50	60.50	59.50	-2%
Research & Education Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0%
Total General Government	65.50	65.50	66.50	70.50	78.50	80.50	82.50	90.50	94.50	94.50	0%
ADMINISTRATIVE SERVICES											
Management and Budget	7.00	7.00	7.00	8.00	11.00	11.00	11.00	9.00	9.00	9.00	0%
Human Resources/Risk Mgt	6.25	7.25	9.25	9.25	9.25	9.25	10.25	10.25	10.88	10.88	0%
Purchasing	9.00	9.00	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	0%
Central Services	48.00	50.00	49.00	74.00	81.50	81.75	80.75	83.38	86.38	86.38	0%
Total Administrative Services	70.25	73.25	73.75	99.75	110.25	110.25	113.55	111.13	114.76	114.76	0%
COUNTY EXTENSION OFFICE											
Agriculture	11.60	11.60	14.40	14.90	18.80	20.00	21.00	21.72	22.72	23.50	3%
Total County Ext. Office	11.60	11.60	14.40	14.90	18.80	20.00	21.00	21.72	22.72	23.50	3%
COMMUNITY SERVICES	5.20	5.20	6.20	6.20	7.20	7.20	9.20	9.20	14.20	15.20	7%
CULTURAL AFFAIRS											
Administration	0.00	0.00	0.00	0.00	0.00	2.00	1.00	2.00	2.00	2.00	0%
Historical Museum	3.60	4.10	3.85	3.85	4.35	4.35	5.10	5.10	5.50	5.50	0%
Marine Center	0.00	0.00	0.00	1.00	2.00	2.00	2.00	2.00	3.00	3.00	0%
Post Office Museum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0%
Total Cultural Affairs	3.60	4.10	3.85	4.85	6.85	7.85	8.60	9.10	13.50	13.50	0%
ENVIRONMENTAL RESOURCES											
Administration		0.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00	0%
Education & Outreach/ Oxbow		0.00	0.00	0.00	3.00	4.00	4.00	4.00	5.17	5.17	0%
Environmental Lands		0.00	0.00	0.00	4.00	5.00	5.00	6.00	7.00	8.00	14%
Environmental Regulations		0.00	0.00	0.00	3.00	3.00	3.00	4.00	5.00	7.00	40%
Total Environmental Resources		0.00	0.00	0.00	12.00	14.00	14.00	16.00	19.17	22.17	16%
GRANT RESOURCES/ DISASTER RECOVERY		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	N/A
GROWTH MANAGEMENT											
Administration	3.00	3.00	4.00	4.00	4.00	4.00	4.00	8.00	10.00	15.00	50%
Planning	14.00	18.00	9.00	11.00	13.00	13.00	13.00	15.00	17.00	12.00	-29%
Economic Development	0.00	4.00	4.00	4.00	4.00	3.00	0.00	0.00	0.00	0.00	N/A
GIS/Technical Services	0.00	0.00	5.00	3.00	5.00	5.00	6.00	0.00	0.00	0.00	N/A
Resource Protection	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Tourism	2.10	2.10	2.50	2.50	4.00	4.00	0.00	0.00	0.00	0.00	N/A
Tourism & Economic Development	0.00	0.00	0.00	0.00	0.00	7.00	7.00	6.00	6.00	5.00	-17%
Total Growth Management	34.10	27.10	27.50	24.50	30.00	29.00	31.00	29.00	33.00	32.00	-3%
LIBRARY	67.80	67.80	67.80	67.80	71.20	76.44	76.60	76.16	77.52	77.52	0%
METROPOLITAN PLANNING ORG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	N/A
MOSQUITO CONTROL	24.50	23.50	23.50	22.50	23.40	23.39	25.60	26.87	28.72	31.90	11%
PARKS AND RECREATION											
Administration	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	7.00	17%
Civic Center	15.25	13.25	13.25	11.80	11.25	11.25	11.25	11.25	0.00	0.00	-100%
Fairgrounds	0.00	0.00	0.00	0.00	0.00	4.00	6.00	8.00	11.50	11.50	0%
*Parks	61.00	60.00	60.00	60.00	65.04	67.79	67.79	68.79	74.76	77.76	4%
Recreation	24.80	24.80	25.80	25.80	27.80	28.80	30.30	30.80	39.35	39.35	0%
Savannas	3.20	3.20	3.20	3.90	3.90	3.90	5.90	5.90	7.26	7.26	0%
Golf Course	24.00	24.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	0%
*Sports Complex	12.00	12.00	12.00	12.00	13.88	13.88	13.88	13.88	14.88	14.88	0%
Total Parks and Recreation	145.25	142.25	144.25	143.50	151.87	160.62	166.12	169.62	178.75	182.75	2%

ST. LUCIE COUNTY - BOARD OF COUNTY COMMISSIONERS
PERSONNEL HISTORY REPORT
FISCAL YEAR 1998 - FISCAL YEAR 2007

	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	% CHANGE
PORT AND AIRPORT											
Airport	7.00	5.00	5.00	5.00	7.50	7.50	7.50	7.50	8.50	9.50	12%
Port**	1.60	1.60	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0%
Total Port and Airport	8.60	6.60	5.00	5.00	7.50	7.50	8.50	8.50	9.50	10.50	11%
PUBLIC SAFETY											
Central Communications	49.00	49.00	49.00	50.00	50.00	54.00	59.00	62.50	65.50	68.50	5%
Emergency Management	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0%
Animal Control	3.60	3.60	3.60	3.60	4.00	4.00	4.00	4.00	4.50	4.50	0%
RAD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0%
Marine Safety	13.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	8%
Total Public Safety	71.60	72.60	70.60	71.60	71.60	76.00	81.00	84.50	88.00	92.00	5%
PUBLIC WORKS											
Administration	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	0%
Engineering	22.25	23.25	23.00	23.00	23.25	24.25	25.25	27.00	28.00	28.00	0%
Erosion District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	0%
Code Compliance	17.00	25.00	33.00	35.55	36.55	44.55	47.55	66.00	74.00	75.00	1%
Recycling	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-100%
Road & Bridge	79.00	76.00	75.00	74.00	74.00	74.00	79.00	80.00	80.00	81.00	1%
Stormwater MSTU	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	33%
Total Public Works	126.25	132.25	139.00	139.55	140.80	149.80	158.80	182.00	191.00	194.00	2%
SOLID WASTE	29.00	29.00	29.00	32.00	33.00	32.00	39.00	49.00	53.00	53.00	0%
*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	1.00	1.00	1.00	1.00	0%
UTILITIES											
*Utilities Operations	4.00	5.00	5.00	6.00	7.33	8.33	8.33	9.33	10.33	10.33	0%
VETERANS	6.00	6.00	6.80	6.80	7.55	7.61	8.90	9.65	10.37	10.37	0%
TOTAL POSITIONS APPROVED:	674.25	672.75	684.15	716.45	778.85	811.49	854.70	904.28	961.04	989.00	3%
PERCENT CHANGE EACH YEAR	0.06%	-0.22%	1.69%	5.60%	7.81%	3.83%	5.32%	5.80%	6.28%	2.91%	

* 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.

Summary of Debt Service Requirements

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

Governmental Activities

Year Ending Sept 30,	Bonds		
	Principal	Interest	Total P & I
2007	5,511,619	6,091,189	11,602,808
2008	5,686,997	5,914,782	11,601,779
2009	15,389,898	5,812,901	21,202,799
2010	5,182,821	5,092,538	10,275,359
2011-2015	21,076,348	20,329,384	41,405,732
2016-2020	25,239,739	16,986,367	42,226,106
2021-2025	29,130,550	10,303,802	39,434,352
2026-2033	27,170,000	5,617,975	32,787,975
	\$134,387,972	\$76,148,938	\$210,536,910

Year Ending Sept 30,	Notes		
	Principal	Interest	Total P&I
2007	4,197,385	1,148,756	5,346,141
2008	1,016,465	917,447	1,933,912
2009	1,379,783	557,174	1,936,957
2010	1,430,760	495,229	1,925,989
2011-2015	5,691,658	1,577,097	7,268,755
2016-2020	3,246,073	411,450	3,657,523
2021-2025	230,516	71,095	301,611
2026-2033	101,315	9,401	110,716
	\$17,293,955	\$5,187,649	\$22,481,604

Year Ending Sept 30,	Capital Leases		
	Principal	Interest	Total P&I
2007	276,168	10,824	286,992
2008	430,343	2,447	432,790
2009	0	0	0
2010	0	0	0
2011-2015	0	0	0
2016-2020	0	0	0
2021-2025	0	0	0
2026-2033	0	0	0
	\$706,511	\$13,271	\$719,782

Total Long-Term Debt

\$233,738,296

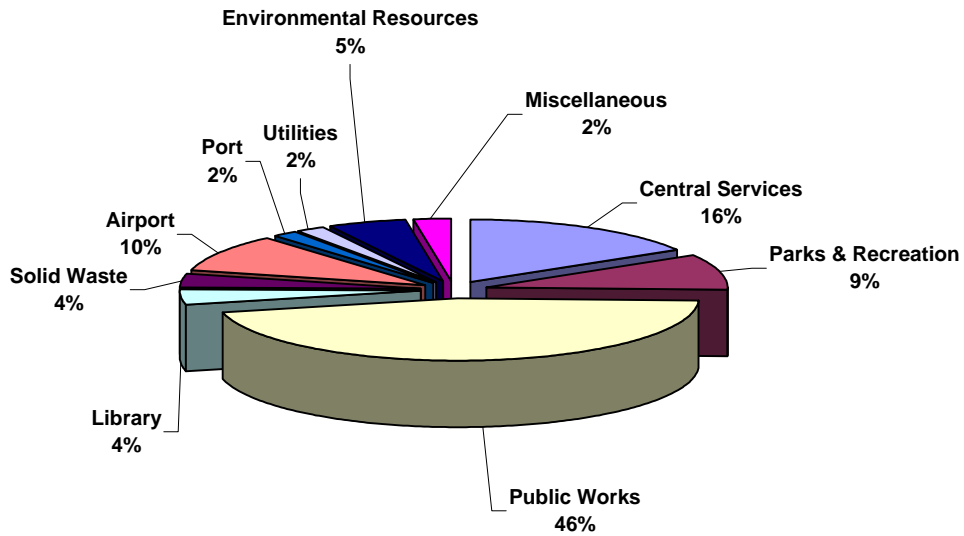
The following table provides a breakdown of capital expenditures from which the previous charts were based.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN SUMMARY

DEPARTMENT / DIVISION	FY07	FY08	FY09	FY10	FY11	FIVE-YEAR TOTAL
Central Services Capital						
Capital Projects	\$ 29,962,789	\$ 1,217,888	\$ 1,344,709	\$ 1,502,003	\$ 1,678,603	\$ 35,705,992
Fleet Upgrade	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
Sub-Total	\$ 30,462,789	\$ 1,717,888	\$ 1,844,709	\$ 2,002,003	\$ 2,178,603	\$ 38,205,992
Parks and Recreation	\$ 17,138,892	\$ 2,400,485	\$ 2,795,395	\$ 2,745,051	\$ 2,549,690	\$ 27,629,513
Public Works	\$ 84,957,027	\$ 29,115,000	\$ 47,815,000	\$ 39,735,000	\$ 2,105,000	\$ 203,727,027
Library Capital	\$ 7,714,090	\$ 1,760,083	\$ 1,848,087	\$ 1,940,492	\$ 2,037,516	\$ 15,300,268
Solid Waste & Recycling	\$ 6,570,809	\$ 1,000,000	\$ 1,000,000	\$ 7,000,000	\$ -	\$ 15,570,809
Airport (includes grant funding)	\$ 18,043,382	\$ 4,310,501	\$ 7,130,501	\$ 7,028,000	\$ 1,969,000	\$ 38,481,384
Port (includes grant funding)	\$ 3,285,378	\$ 7,447,500	\$ 37,957,000	\$ 50,000	\$ 100,000	\$ 48,839,878
Utilities	\$ 3,573,500	\$ 2,725,000	\$ 5,157,000	\$ 1,429,000	\$ 1,190,000	\$ 14,074,500
Environmental Resources	\$ 9,815,191	\$ 1,254,000	\$ 1,011,350	\$ 979,000	\$ 961,000	\$ 14,020,541
Miscellaneous	\$ 4,478,228	\$ 66,500	\$ 66,500	\$ 66,500	\$ 575,000	\$ 5,252,728
TOTAL ALL DEPARTMENTS	\$ 186,039,286	\$ 51,796,957	\$ 106,625,542	\$ 62,975,046	\$ 13,665,809	\$ 421,102,640

The chart below shows the composition of the St. Lucie County Capital Plan by department/division for Fiscal Year 2006-2007.

Distribution of Capital Expenditures Fiscal Year 2006-2007



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

Distribution of Capital Expenditures Five-Year Total

