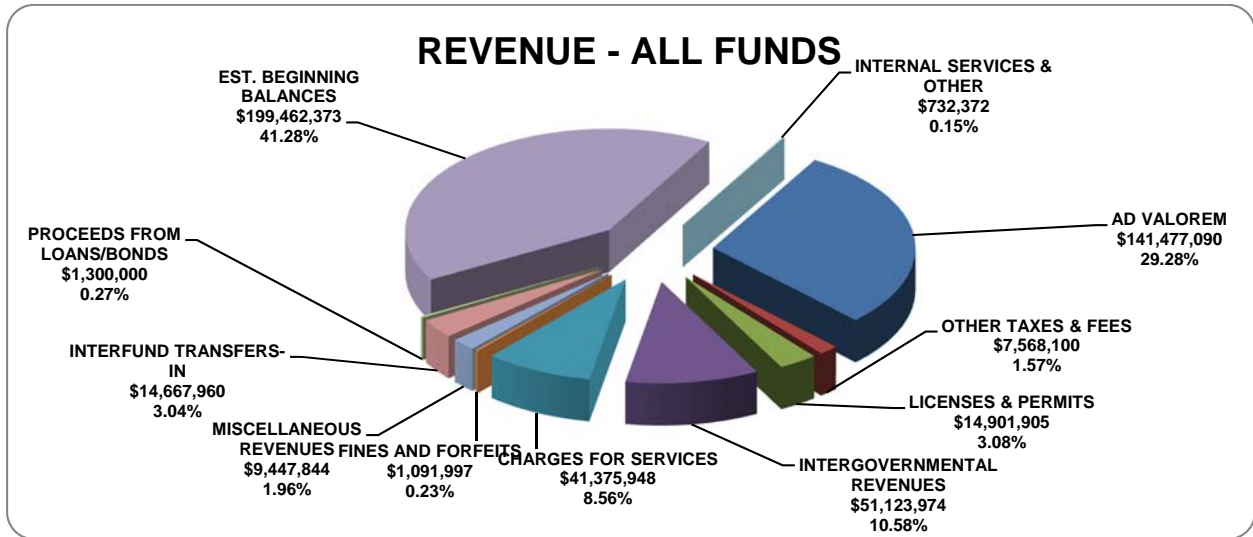


Where the Money Comes From Total of all Funds \$472,621,450



* Revenues are reduced by \$10,528,113 to reflect an allowance for uncollectible amounts.

Ad Valorem tax otherwise known as property tax.

Other Taxes & Fees include local option fuel tax, local communication service tax electric, tourist development tax & local business tax.

Licenses & Permits include solid waste assessment, electric franchise, impact fees, building permits & fees, and capital improvement assessment.

Intergovernmental Revenues include state shared revenue, half cent sales tax, constitutional gas tax, and state and federal grants.

Charges for Services include landfill fees, water & sewer fees, revenue from parks user fees, court facility fee, and health & life insurance premiums paid on behalf of employees.

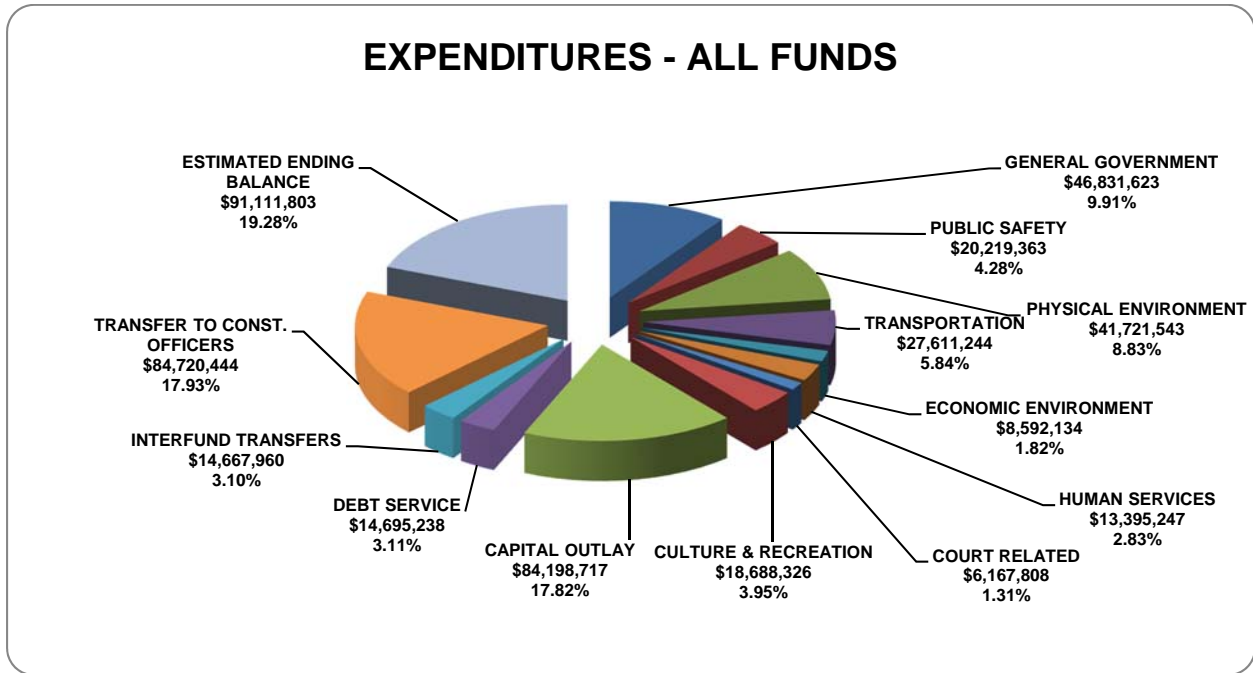
Fines and Forfeits include code violations, driver's education safety fine and sale of contraband property seized by law enforcement.

Miscellaneous Revenues include interest on investment, contributions from property owners for MSBU's, and general & administration fees charged by the County's General Fund to other funds.

Interfund Transfers-In represent transfers in from other funds.

Proceeds from Loans/Bonds are revenue from loans & bonds which will be used to finance projects.

Where the Money Goes Total of all Funds \$472,621,450



General Government – Services provided by the County for the benefit of the public and general governmental body as a whole. This includes budgets for the Board of County Commissioners, County Administrator, County Attorney, Facilities, Human Resources, the Office of Management & Budget, and Information Technology.

Public Safety – Services provided by the County for the safety and security of the public. This includes budgets for Public Safety, and Criminal Justice. Expenditures relating to the operations of the Sheriff for law enforcement and the jail is included in Transfers to Constitutional Officers.

Physical Environment – Function performed by the County to achieve a satisfactory living environment for the community as a whole. This includes budgets for Environmental Resources, Public Works, Solid Waste & Recycling, and Utilities.

Transportation – Expenditures for developing and improving the safe and adequate flow of vehicles, travelers, and pedestrians. This includes budgets for Engineering, Transit, and the Port and Airport.

Economic Environment – Expenditures for developing and improving the living conditions of residents. This includes budgets for Housing Services, Veteran Services and Tourist Development.

Human Services – Expenditures with the purpose of promoting the general health and wellbeing of the community as a whole. This includes budgets for Community Services and Mosquito Control.

Culture and Recreation – Expenditures to provide residents opportunities and facilities for cultural, recreational and educational programs. This includes budgets for Parks, Library, Environmental Resources, and Coastal Management Services.

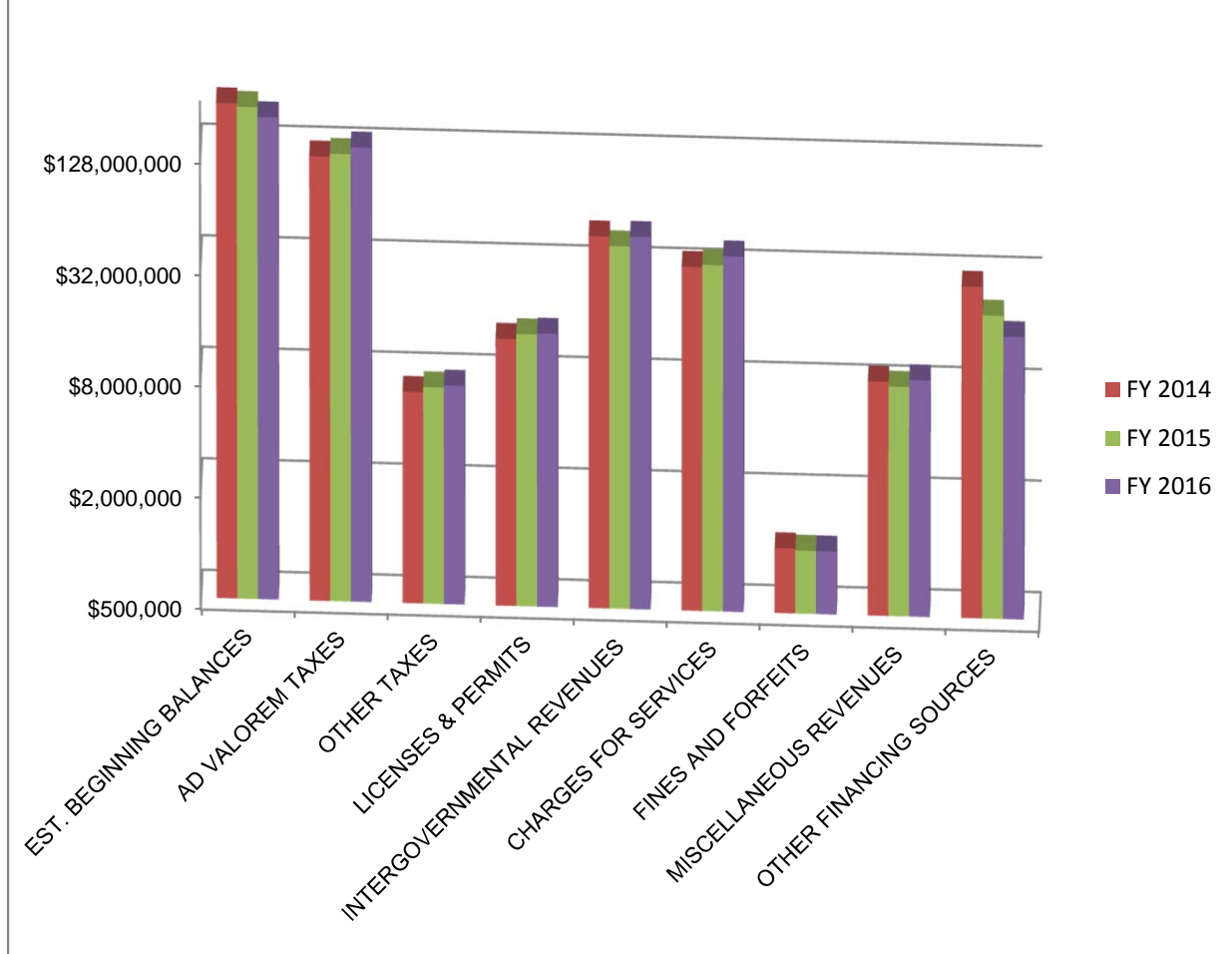
Capital Outlay – Expenditures for all departments for land, buildings and infrastructure.

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

Interfund Transfers – Transfers to other funds.

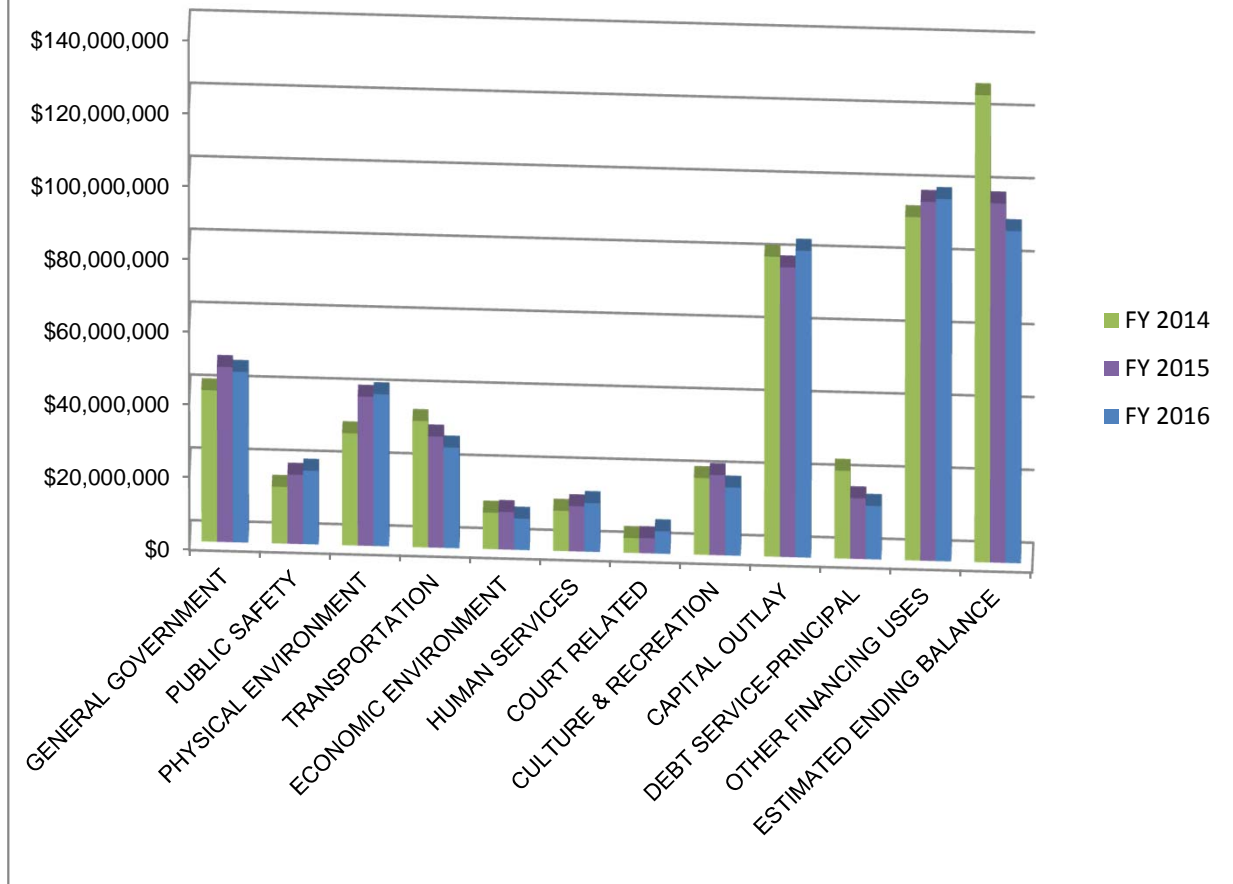
Transfers to Constitutional Officers – Transfers to the Clerk of Circuit Court, Sheriff, Property Appraiser, Tax Collector and the Supervisor of Elections for the operations of their department.

Revenue Summary



ESTIMATED REVENUES:	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget
EST. BEGINNING BALANCES	\$234,244,253	\$225,346,397	\$199,462,373
AD VALOREM TAXES	124,721,223	129,688,366	141,477,090
OTHER TAXES	6,908,000	7,366,328	7,568,100
LICENSES & PERMITS	13,790,209	14,691,879	14,901,905
INTERGOVERNMENTAL REVENUES	50,785,468	45,201,117	51,123,974
CHARGES FOR SERVICES	35,876,803	36,904,428	41,375,948
FINES AND FORFEITS	1,120,018	1,094,827	1,091,997
MISCELLANEOUS REVENUES	9,165,354	8,661,621	9,447,844
OTHER FINANCING SOURCES	30,757,648	21,616,397	16,700,332
LESS 5%	-9,818,063	-9,905,655	-10,528,113
TOTAL EST. REVENUE SOURCES	\$497,550,913	\$480,665,705	\$472,621,450

Expenditure Summary



ESTIMATED EXPENDITURES:	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget
GENERAL GOVERNMENT	\$41,559,613	\$48,060,732	\$46,831,623
PUBLIC SAFETY	15,559,940	18,993,876	20,219,363
PHYSICAL ENVIRONMENT	30,777,785	40,920,587	41,721,543
TRANSPORTATION	34,661,144	30,525,523	27,611,244
ECONOMIC ENVIRONMENT	10,018,380	10,309,876	8,592,134
HUMAN SERVICES	11,050,061	12,410,819	13,395,247
COURT RELATED	4,078,525	4,155,082	6,167,808
CULTURE & RECREATION	21,073,666	22,005,671	18,688,326
CAPITAL OUTLAY	82,321,760	79,508,065	84,198,717
DEBT SERVICE-PRINCIPAL	24,106,108	16,670,137	14,695,238
OTHER FINANCING USES	94,200,080	98,499,137	99,388,404
ESTIMATED ENDING BALANCE	128,143,851	98,606,200	91,111,803
TOTAL EXPENDITURES, USES	\$497,550,913	\$480,665,705	\$472,621,450

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	FUND			FUNDS			FUNDS		
	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	54,195,628	48,497,211	42,275,486	89,663,569	67,305,160	65,514,136	4,483,576	5,245,599	5,572,746
TAXES:									
AD VALOREM	43,709,252	58,734,103	67,342,634	80,778,073	70,711,303	73,879,819	233,898	242,960	254,637
OTHER TAXES & FEES	924,900	998,228	950,000	2,756,750	2,925,000	2,941,500	793,250	835,000	918,500
LICENSES & PERMITS	4,034,205	3,811,131	3,879,800	777,188	395,358	426,165	1,348,919	1,363,668	1,363,668
INTERGOVERNMENTAL REVENUES	13,344,109	14,283,188	12,545,701	32,511,552	26,018,122	32,782,832	4,899,807	4,899,807	4,900,441
CHARGES FOR SERVICES	1,391,392	1,312,599	1,346,240	3,307,224	3,470,208	3,421,009	0	0	0
FINES AND FORFEITS	36,500	53,178	48,300	584,041	613,840	615,888	396,477	324,809	324,809
MISCELLANEOUS REVENUES	4,656,591	4,510,153	4,529,461	3,069,173	2,410,599	2,744,395	324,650	326,872	737,589
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	2,760,288	2,579,384	1,522,276	6,458,017	7,480,436	7,103,723	5,367,298	5,445,973	3,338,399
PROCEEDS FROM LOANS/BONDS				0	1,200,000	50,000	0	0	0
INTERNAL SERVICES & OTHER				0	0	0	0	0	0
LESS 5%	-3,012,068	-3,664,352	-4,104,711	-4,746,565	-4,179,834	-4,382,344	-387,098	-398,222	-333,182
TOTAL EST. REVENUE SOURCES	122,040,797	131,114,823	130,335,187	215,159,022	178,350,192	185,097,123	17,460,777	18,286,466	17,077,607
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	19,559,496	22,282,983	20,987,261	6,015,078	6,746,526	7,148,043	5,248	5,248	5,248
PUBLIC SAFETY	3,937,697	4,099,656	6,122,235	10,593,175	13,315,355	12,441,113	0	0	0
PHYSICAL ENVIRONMENT	1,908,108	2,219,646	2,509,113	6,808,056	8,470,255	9,800,130	0	0	0
TRANSPORTATION	966,690	37,942	280,000	31,080,419	24,683,186	23,871,469	4,365	0	0
ECONOMIC ENVIRONMENT	6,341,491	6,952,933	4,501,545	3,185,182	2,846,354	3,465,311	0	0	0
HUMAN SERVICES	7,088,890	8,314,461	8,968,019	3,904,171	4,025,108	4,427,228	0	0	0
COURT RELATED	0	0	0	4,021,525	4,083,832	6,068,539	0	0	0
CULTURE & RECREATION	11,049,335	11,278,402	12,341,609	7,497,186	8,146,177	5,064,216	0	0	0
CAPITAL OUTLAY	639,388	480,106	789,808	45,357,080	24,652,428	32,393,660	0	0	0
DEBT SERVICE	38,227	0	0	1,306,271	1,591,960	1,557,415	10,159,997	12,460,819	10,639,166
TOTAL EXPENDITURES/EXPENSES	51,529,322	55,666,129	56,499,590	119,768,143	98,561,181	106,237,124	10,169,610	12,466,067	10,644,414
OTHER FINANCING USES									
INTERFUND TRANSFERS	4,260,459	11,062,588	3,769,202	9,646,830	5,413,734	5,819,699	689,388	0	710,651
TRANSFER TO CONST. OFFICERS	30,487,383	30,979,832	35,317,790	45,693,473	47,100,810	49,210,864	156,664	155,646	156,599
TOTAL EXPENDITURES & USES	86,277,164	97,708,549	95,586,582	175,108,446	151,075,725	161,267,687	11,015,662	12,621,713	11,511,664
ESTIMATED ENDING BALANCE	35,763,633	33,406,274	34,748,605	40,050,576	27,274,467	23,829,436	6,445,115	5,664,753	5,565,943
TOTAL EXPENDITURES,USES	122,040,797	131,114,823	130,335,187	215,159,022	178,350,192	185,097,123	17,460,777	18,286,466	17,077,607

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	CAPITAL			ENTERPRISE			INTERNAL SERVICE		
	FUNDS			FUNDS			FUNDS		
	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	36,295,189	53,306,566	49,830,719	27,983,533	29,864,526	22,196,710	21,045,265	20,548,570	13,035,536
TAXES:									
AD VALOREM	0	0	0	0	0	0	0	0	0
OTHER TAXES & FEES	950,000	1,050,000	1,050,000	0	0	0	0	0	0
LICENSES & PERMITS	338,750	2,052,514	2,072,514	6,221,360	5,999,421	6,123,802	0	0	0
INTERGOVERNMENTAL REVENUES	30,000	0	895,000	0	0	0	0	0	0
CHARGES FOR SERVICES	0	0	0	18,521,933	19,819,964	21,146,189	12,340,111	11,966,157	15,127,010
FINES AND FORFEITS	0	0	0	3,000	3,000	3,000	0	0	0
MISCELLANEOUS REVENUES	321,954	375,829	529,883	579,096	730,008	527,022	206,663	303,810	375,144
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	2,050,156	3,022,374	1,595,369	766,454	1,126,130	933,065	0	0	0
PROCEEDS FROM LOANS/BONDS	0	0	1,250,000	12,550,878	0	0	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	510,820	376,972	577,372	290,000	210,000	155,000
LESS 5%	-76,327	-164,934	-164,294	-1,300,880	-1,336,463	-1,380,925	-154,350	-14,000	-14,000
TOTAL EST. REVENUE SOURCES	39,909,722	59,642,349	57,059,191	65,836,194	56,583,558	50,126,235	33,727,689	33,014,537	28,678,690
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	617,681	2,074,507	603,731	16,620	16,620	16,620	15,224,690	16,816,782	17,952,654
PUBLIC SAFETY	0	0	0	1,029,068	1,578,865	1,533,197	0	0	0
PHYSICAL ENVIRONMENT	253,664	336,724	1,359,401	21,807,957	29,893,962	28,052,899	0	0	0
TRANSPORTATION	2,609,670	5,804,395	3,459,775	0	0	0	0	0	0
ECONOMIC ENVIRONMENT	0	0	0	0	0	0	0	0	0
HUMAN SERVICES	0	0	0	0	0	0	0	0	0
COURT RELATED	0	0	0	0	0	0	0	0	0
CULTURE & RECREATION	1,084,057	1,078,701	18,801	1,194,121	1,239,019	1,253,653	0	0	0
CAPITAL OUTLAY	29,089,927	42,422,926	44,057,156	7,235,365	11,952,605	6,706,656	0	0	26,131
DEBT SERVICE	228,891	241,128	241,174	11,360,210	1,419,050	1,327,350	90	0	0
TOTAL EXPENDITURES/EXPENSES	33,883,890	51,958,381	49,740,038	42,643,341	46,100,121	38,890,375	15,224,780	16,816,782	17,978,785
OTHER FINANCING USES									
INTERFUND TRANSFERS	642,449	808,353	1,997,262	1,111,345	1,467,363	1,293,759	1,861	0	0
TRANSFER TO CONST. OFFICERS	200,596	275,596	181	0	0	0	0	0	0
TOTAL EXPENDITURES & USES	34,726,935	53,042,330	51,737,481	43,754,686	47,567,484	40,184,134	15,226,641	16,816,782	17,978,785
ESTIMATED ENDING BALANCE	5,182,787	6,600,019	5,321,710	22,081,508	9,016,074	9,942,101	18,501,048	16,197,755	10,699,905
TOTAL EXPENDITURES,USES	39,909,722	59,642,349	57,059,191	65,836,194	56,583,558	50,126,235	33,727,689	33,014,537	28,678,690

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	EXPENDABLE TRUST			TOTAL ALL		
	FUNDS			FUNDS		
	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget
ESTIMATED REVENUES:						
EST. BEGINNING BALANCES	577,493	578,765	1,037,040	234,244,253	225,346,397	199,462,373
TAXES:						
AD VALOREM	0	0		124,721,223	129,688,366	141,477,090
OTHER TAXES & FEES	1,483,100	1,558,100	1,708,100	6,908,000	7,366,328	7,568,100
LICENSES & PERMITS	1,069,787	1,069,787	1,035,956	13,790,209	14,691,879	14,901,905
INTERGOVERNMENTAL REVENUES	0	0	0	50,785,468	45,201,117	51,123,974
CHARGES FOR SERVICES	316,143	335,500	335,500	35,876,803	36,904,428	41,375,948
FINES AND FORFEITS	100,000	100,000	100,000	1,120,018	1,094,827	1,091,997
MISCELLANEOUS REVENUES	7,227	4,350	4,350	9,165,354	8,661,621	9,447,844
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	3,737	175,128	175,128	17,405,950	19,829,425	14,667,960
PROCEEDS FROM LOANS/BONDS	0	0	0	12,550,878	1,200,000	1,300,000
INTERNAL SERVICES & OTHER	0	0	0	800,820	586,972	732,372
LESS 5%	-140,775	-147,850	-148,657	-9,818,063	-9,905,655	-10,528,113
TOTAL EST. REVENUE SOURCES	3,416,712	3,673,780	4,247,417	497,550,913	480,665,705	472,621,450
ESTIMATED EXPENDITURES:						
GENERAL GOVERNMENT	120,800	118,066	118,066	41,559,613	48,060,732	46,831,623
PUBLIC SAFETY	0	0	122,818	15,559,940	18,993,876	20,219,363
PHYSICAL ENVIRONMENT	0	0	0	30,777,785	40,920,587	41,721,543
TRANSPORTATION	0	0	0	34,661,144	30,525,523	27,611,244
ECONOMIC ENVIRONMENT	491,707	510,589	625,278	10,018,380	10,309,876	8,592,134
HUMAN SERVICES	0	0	0	11,050,061	12,410,819	13,395,247
COURT RELATED	57,000	71,250	99,269	4,078,525	4,155,082	6,167,808
CULTURE & RECREATION	248,967	263,372	10,047	21,073,666	22,005,671	18,688,326
CAPITAL OUTLAY	0	0	225,306	82,321,760	79,508,065	84,198,717
DEBT SERVICE	1,012,422	957,180	930,133	24,106,108	16,670,137	14,695,238
TOTAL EXPENDITURES/EXPENSES	1,930,896	1,920,457	2,130,917	275,206,982	283,560,368	282,121,243
OTHER FINANCING USES						
INTERFUND TRANSFERS	1,053,618	1,077,387	1,077,387	17,405,950	19,829,425	14,667,960
TRANSFER TO CONST. OFFICERS	256,014	157,828	35,010	76,794,130	78,669,712	84,720,444
TOTAL EXPENDITURES & USES	3,240,528	3,155,672	3,243,314	369,407,062	382,059,505	381,509,647
ESTIMATED ENDING BALANCE	176,184	518,108	1,004,103	128,143,851	98,606,200	91,111,803
TOTAL EXPENDITURES, USES	3,416,712	3,673,780	4,247,417	497,550,913	480,665,705	472,621,450

Department Budget Summary Report
St. Lucie County Board of County Commissioners

Board of County Commissioners

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
BOCC - District 1	176,987	193,750	201,983	8,233
BOCC - District 2	185,335	198,451	209,824	11,373
BOCC - District 3	187,435	200,775	206,971	6,196
BOCC - District 4	218,267	209,750	215,594	5,844
BOCC - District 5	176,640	194,030	198,636	4,606
BOCC - General Government	38,519	44,733	44,733	0
	983,182	1,041,489	1,077,741	36,252

County Attorney

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
County Attorney	1,133,577	1,269,410	1,312,299	42,889
Criminal Justice	2,027,984	2,333,424	2,446,997	113,573
	3,161,561	3,602,834	3,759,296	156,462

County Administration

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Business and Strategic	1,940,237	4,573,364	3,140,165	-1,433,199
County Administration	582,037	710,364	981,261	270,897
Media Relations	457,517	545,264	492,747	-52,517
Research & Education Park	563,499	370,357	2,351,953	1,981,596
	3,543,290	6,199,349	6,966,126	766,777

Information Technology

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Information Technology	3,116,374	4,492,868	4,004,711	-488,157
	3,116,374	4,492,868	4,004,711	-488,157

Human Resources

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Human Resources	456,739	517,373	516,950	-423
Insurance Program	13,604,487	21,462,816	19,036,918	-2,425,898
Risk Management	900,861	11,620,821	9,747,763	-1,873,058
	14,962,087	33,601,010	29,301,631	-4,299,379

Office of Management & Budget

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Management & Budget	517,831	574,714	614,338	39,624
Purchasing	280,289	317,560	334,066	16,506
	<u>798,120</u>	<u>892,274</u>	<u>948,404</u>	<u>56,130</u>

Community Services

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Housing Services	4,133,458	5,872,668	3,587,204	-2,285,464
Human Services	11,159,682	12,901,063	15,158,311	2,257,248
Library Services	3,473,649	5,799,437	7,044,484	1,245,047
Veteran Services	386,386	426,564	489,597	63,033
	<u>19,153,176</u>	<u>24,999,732</u>	<u>26,279,596</u>	<u>1,279,864</u>

Extension

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Extension	602,700	611,696	771,972	160,276
	<u>602,700</u>	<u>611,696</u>	<u>771,972</u>	<u>160,276</u>

Environmental Resources

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Admin - Environmental	138,797	184,265	370,650	186,385
Environmental Education	221,927	260,668	285,822	25,154
Environmental Regulations	257,602	304,909	219,735	-85,174
Land Management	2,825,627	9,312,007	4,957,904	-4,354,103
	<u>3,443,953</u>	<u>10,061,849</u>	<u>5,834,111</u>	<u>-4,227,738</u>

Mosquito Control & Coastal Management Svcs

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Admin - Mosquito Control	772,936	6,303,429	6,438,530	135,101
Coastal Management Services	3,455,518	8,597,679	10,712,962	2,115,283
Impoundment Operations	1,739,154	2,077,401	2,004,653	-72,748
Inspection Division	1,184,189	1,539,994	1,710,041	170,047
	<u>7,151,798</u>	<u>18,518,503</u>	<u>20,866,186</u>	<u>2,347,683</u>

Parks, Recreation & Facilities

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Admin - Parks, Recreation & Facilities	418,131	340,742	424,040	83,298
Fairwinds Golf Course	9,238,337	14,483,195	14,793,126	309,931
Parks & Special Facilities	1,619,984	1,614,201	1,815,633	201,432
Regional Parks & Stadiums	4,098,820	6,519,321	5,900,435	-618,886
Tourism & Venues	8,307,427	8,177,873	7,663,264	-514,609
	1,950,356	1,788,271	1,980,977	192,706
	<u>25,633,056</u>	<u>32,923,603</u>	<u>32,577,475</u>	<u>-346,128</u>

Planning & Development Services

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Admin. - Planning & Building and Code Regulation	187,650	221,002	205,388	-15,614
Planning	1,876,372	4,111,575	4,506,407	394,832
Treasure Coast International Airport	1,044,109	1,196,025	1,248,709	52,684
	2,801,553	6,966,343	10,025,554	3,059,211
	<u>5,909,683</u>	<u>12,494,945</u>	<u>15,986,058</u>	<u>3,491,113</u>

Public Safety & Communications

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Public Safety - 800 MHz	-4,188	532,375	517,349	-15,026
Public Safety - Animal Control	510,403	505,570	529,224	23,654
Public Safety - Cent.	4,951,605	6,628,517	6,745,806	117,289
Public Safety - Emergency	658,953	921,448	1,141,690	220,242
Public Safety - Marine Safety	393,991	472,857	476,003	3,146
Public Safety - RAD Plan	383,710	420,833	420,833	0
	<u>6,894,472</u>	<u>9,481,600</u>	<u>9,830,905</u>	<u>349,305</u>

Public Works

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Administration - Public Works	262,519	275,912	449,187	173,275
Engineering	9,808,396	48,120,770	46,009,859	-2,110,911
Port	1,545,114	10,482,398	9,079,560	-1,402,838
Road & Bridge	6,997,815	12,458,568	7,812,690	-4,645,878
Water Quality	5,056,455	5,969,567	7,759,899	1,790,332
	<u>23,670,299</u>	<u>77,307,215</u>	<u>71,111,195</u>	<u>-6,196,020</u>

Solid Waste & Recycling

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Solid Waste & Recycling	15,635,007	30,355,451	26,896,222	-3,459,229
	<u>15,635,007</u>	<u>30,355,451</u>	<u>26,896,222</u>	<u>-3,459,229</u>

Water & Sewer District

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Water & Sewer Dist. - N. County	7,073,931	13,675,721	9,916,509	-3,759,212
Water & Sewer Dist. - S. Hutch	2,764,940	7,827,704	8,251,470	423,766
	<u>9,838,872</u>	<u>21,503,425</u>	<u>18,167,979</u>	<u>-3,335,446</u>

Constitutional Officers

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Clerk of Circuit Court	997,467	1,195,448	1,251,540	56,092
Property Appraiser Fees	4,257,939	4,377,758	4,740,344	362,586
Sheriff	63,592,167	66,601,474	72,074,859	5,473,385
Supervisor of Elections	2,578,634	2,732,015	3,220,701	488,686
Tax Collector Fees	2,373,166	2,862,172	3,129,669	267,497
	<u>73,799,374</u>	<u>77,768,867</u>	<u>84,417,113</u>	<u>6,648,246</u>

Constitutional Officers (BOCC)

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Clerk of Circuit Court	58,937	70,000	90,667	20,667
Property Appraiser (TRIM &	98,011	115,000	115,000	0
Sheriff (Inmate Med., Training)	3,301,447	4,633,059	6,198,688	1,565,629
Supervisor of Elections (Rent,	1,372,028	1,530,709	216,768	-1,313,941
Tax Collector (Postage)	16,640	17,000	6,978,500	6,961,500
	<u>4,847,063</u>	<u>6,365,768</u>	<u>13,599,623</u>	<u>7,233,855</u>

Statutorily Mandated & Non-County Agencies

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
Court - Other	297,139	764,923	767,665	2,742
Court Related	1,708,303	2,357,295	2,391,542	34,247
Guardian Ad Litem	359,895	379,937	399,823	19,886
Juvenile Detention	687,801	1,177,621	1,177,621	0
Medical Examiner	457,702	474,248	517,454	43,206
Non-County Agencies	1,044,203	2,166,093	2,457,093	291,000
Public Defender	365,022	449,078	443,114	-5,964
Public Health	868,295	922,647	922,647	0
Soil & Water Conservation	59,565	61,800	65,568	3,768
State Attorney	786,070	827,978	858,528	30,550
Transportation Planning	820,392	1,675,481	1,755,370	79,889
	<u>7,454,388</u>	<u>11,257,101</u>	<u>11,756,425</u>	<u>499,324</u>

Non-Departmental

	FY 2014	FY 2015	FY 2016	FY 2016
	Actual	Adopted	Adopted	Change
CRA Payments to PSL & FP	2,770,669	3,043,000	3,433,000	390,000
Debt Service	14,275,973	13,994,438	14,478,161	483,723
Financial and Administrative	638,438	643,224	643,224	0
General Government	1,130,980	1,586,965	1,593,711	6,746
Other - Nondepartmental	-2,293,300	0	0	0
Reserves	0	60,324,757	55,863,594	-4,461,163
Transfers	15,837,657	17,562,923	12,426,172	-5,136,751
Value Adjustment Board	21,154	30,819	30,819	0
	<u>32,381,570</u>	<u>97,186,126</u>	<u>88,468,681</u>	<u>-8,717,445</u>
Total County Budget	<u>262,980,024</u>	<u>480,665,705</u>	<u>472,621,450</u>	<u>-8,044,255</u>

PROPERTY TAXES

A “property tax” more specifically called an “ad valorem” tax, is a tax based on the value of the property. In Florida there are three factors for calculating the amount of property tax assessed on a piece of real estate: the value of the property, the amount of the value exempted from tax and the tax rate.

Yearly, taxing authorities decide how much tax money their budgets require to operate and provide public services. The rate at which the tax is charged is called the “millage rate”. One mill is equal to \$.001. This means that if the millage rate is 8 mills then the amount of tax paid per dollar value is \$.008. It is much easier to think of the rate as how many dollars of tax will be paid per thousand dollars of property value. For example, if the property is valued at \$10,000 and the millage rate is 8 mills, you would pay \$8 per \$1000 value or \$80.

AGGREGATE MILLAGE RATE

A rate obtained by dividing the sum of all ad valorem taxes levied by the Board of County Commissioners by the taxable value of the County. Expresses an average tax rate.

2014-2015 MILLAGE

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

2014-2015 TAXES

This is the computed taxes derived by multiplying the 2014-2015 Millage by the Prior Years Value and then dividing by 1000.

2015-2016 ROLLBACK RATE

The Rollback Rate is the millage that would have to be levied in 2015-2016 to produce the same computed tax revenue as last year. The calculation is 2014-2015 Taxes (less Tax Increment Financing-TIF) divided by 2015-2016 Adjusted Value (less TIF) and multiplied by 1000.

2015-2016 ROLLBACK TAXES

Rollback Taxes is the amount of computed taxes that would be generated in 2015-2016 if the millage imposed was the 2014-2015 Rollback Rate. The formula is: 2015-2016 Rollback Rate multiplied by the 2015-2016 Gross Value and then divided by 1000.

2015-2016 MILLAGE

This figure represents the millage for the 2015-2016 fiscal year. It is interpreted as dollars per thousand.

2015-2016 TAXES

This is derived by multiplying the 2015-2016 Millage by the 2015-2016 Gross Value and then dividing by 1000.

PRIOR YEARS VALUE

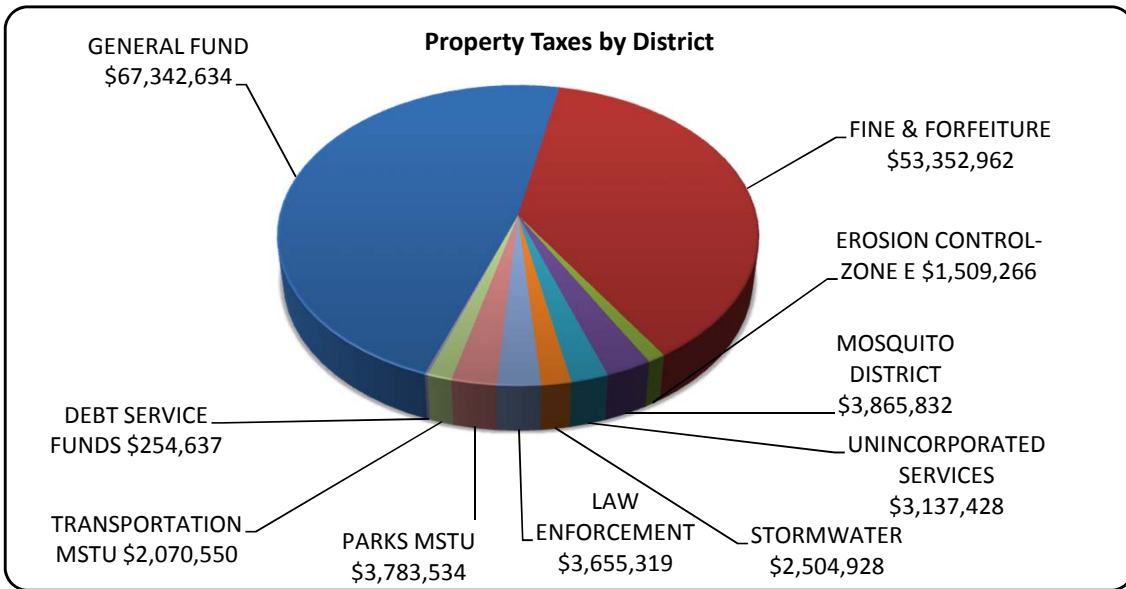
This is the prior year’s Final Value as determined by the Office of the Property Appraiser.

2015-2016 GROSS VALUE

This is the 2015-2016 fiscal year Gross Value as determined by the Office of the Property Appraiser.

Property Taxes by District

GENERAL FUND	\$67,342,634
FINE & FORFEITURE	\$53,352,962
EROSION CONTROL-ZONE E	\$1,509,266
MOSQUITO DISTRICT	\$3,865,832
UNINCORPORATED SERVICES	\$3,137,428
STORMWATER	\$2,504,928
LAW ENFORCEMENT	\$3,655,319
PARKS MSTU	\$3,783,534
TRANSPORTATION MSTU	\$2,070,550
DEBT SERVICE FUNDS	<u>\$254,637</u>
	\$141,477,090



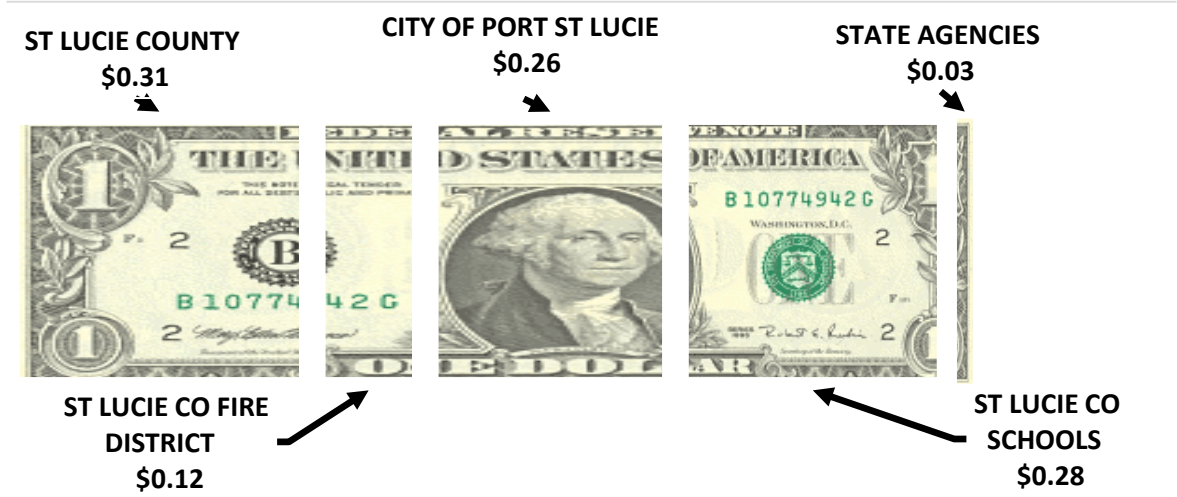
WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2015-2016

	A	B	C	D	E	F	G	H
FUND NAME	2014-15 Millage	2014-15 Taxes	2015-16 Rollback Rate	2015-16 Rollback Taxes	2015-16 Millage	2015-16 Taxes	Prior Year's Value ¹	2015-16 Gross Value ¹
COUNTY								
GENERAL FUND	3.7764	58,910,856	3.6342	59,297,022	4.1273	67,342,634	15,599,739,461	16,316,389,398
FINE & FORFEITURE	3.2699	51,009,588	3.1467	51,342,783	3.2699	53,352,962	15,599,739,461	16,316,389,398
SUBTOTAL COUNTY	7.0463	109,920,444	6.7809	110,639,805	7.3972	120,695,596		
DEPENDENT DISTRICTS								
EROSION CONTROL - ZONE E	0.0925	1,442,976	0.0889	1,450,527	0.0925	1,509,266	15,599,739,461	16,316,389,398
MOSQUITO DISTRICT ²	0.2522	3,866,817	0.2426	3,886,659	0.2413	3,865,832	15,332,343,938	16,020,854,712
SUBTOTAL DEPENDENT DIST.	0.3447	5,309,793	0.3315	5,337,186	0.3338	5,375,098		
TOTAL COUNTY/DEPENDENT DIST.	7.3910	115,230,237	7.1124	115,976,991	7.7310	126,070,694		
MUNICIPAL SERVICE TAXING UNITS (MSTUs)								
UNINCORPORATED SERVICES ³	0.4380	3,064,921	0.4286	3,070,095	0.4380	3,137,428	6,997,535,988	7,163,078,192
STORMWATER ³	0.3497	2,447,038	0.3422	2,451,205	0.3497	2,504,928	6,997,535,988	7,163,078,192
LAW ENFORCEMENT ³	0.5103	3,570,843	0.4994	3,577,241	0.5103	3,655,319	6,997,535,988	7,163,078,192
PARKS MSTU ⁴	0.2313	3,620,743	0.2225	3,639,586	0.2313	3,783,534	15,653,882,638	16,357,689,408
TRANSIT MSTU	0.1269	1,979,607	0.1220	1,990,600	0.1269	2,070,550	15,599,739,461	16,316,389,398
SUBTOTAL MSTU	1.6562	14,683,152	1.6147	14,728,727	1.6562	15,151,759		
TOTAL AGGREGATE MILLAGE	8.3279	129,913,389	8.0489	131,328,987	8.6553	141,222,453	15,599,739,461	16,316,389,398
AGGREGATE MILLAGE INCREASE (DECREASE)					0.3274			
INCREASE (DECREASE) OVER ROLL-BACK					0.6064			
PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK					7.53%			
VOTED DEBT								
PORT PROPERTY BOND ⁵	0.0154	243,744			0.0154	254,637	15,827,507,425	16,534,849,450
SUBTOTAL VOTED DEBT	0.0154	243,744			0.0154	254,637		
GRAND TOTAL OF TAXES		130,157,133				141,477,090		

NOTES:

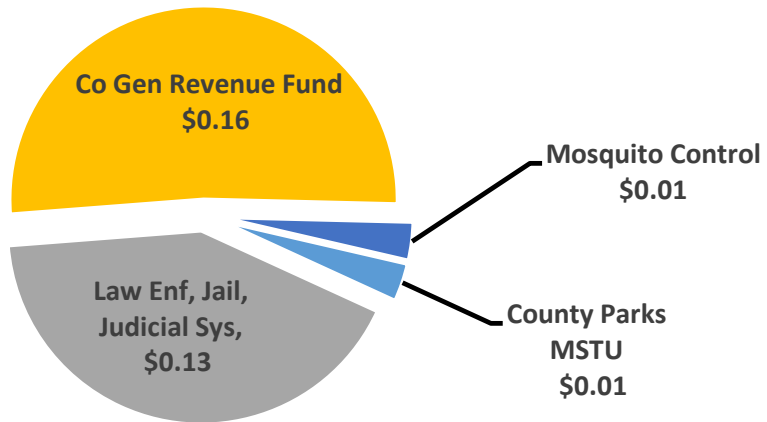
1. The property values are as certified by the Property Appraiser.
2. There is a small portion of the County that the Mosquito Control Millage does not apply to.
3. The Unincorporated Services MSTU, Stormwater MSTU and Law Enforcement MSTU do not apply to properties within the Cities.
4. The Parks MSTU runs through December 31, 2023.
5. The Port Property Bond matures in 2017.

**ALLOCATION OF \$1.00 OF PROPERTY TAXES AND ASSESSMENTS
TAXABLE HOME VALUE OF \$100,000 IN THE CITY OF PORT ST LUCIE**



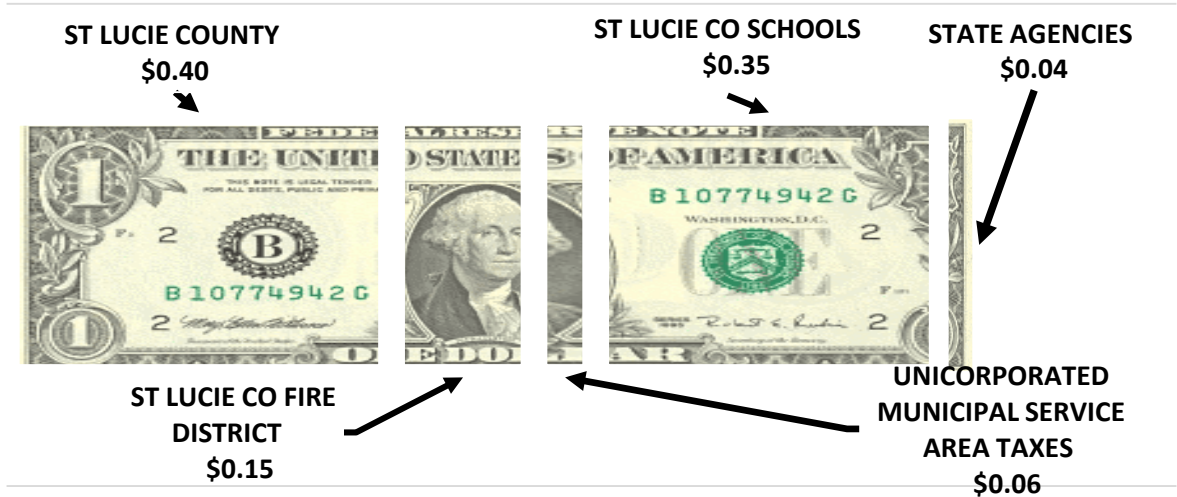
The above diagram represents how each dollar of property tax assessed, for a \$100,000 home in the City of Port St. Lucie, is allocated between the taxing authorities for FY 2016.

Allocation of 31¢ from Previous Example



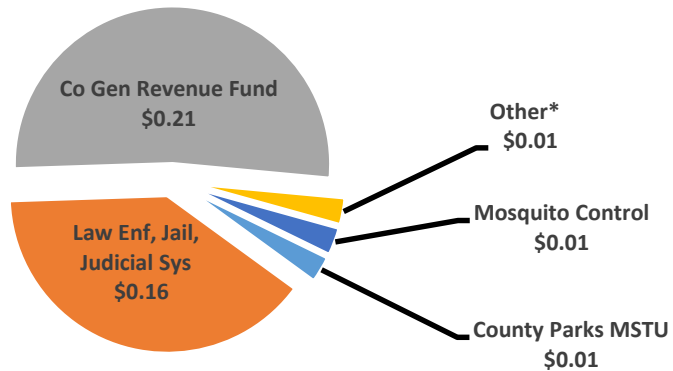
The above chart shows how 31¢ from the previous diagram is allocated between the agencies of St. Lucie County for FY 2016.

**ALLOCATION OF \$1.00 OF PROPERTY TAXES AND ASSESSMENTS
TAXABLE HOME VALUE OF \$100,000 IN UNINCORPORATED ST LUCIE CO**



The above diagram represents how each dollar of property tax assessed, for a \$100,000 home in the unincorporated area of St. Lucie County, is allocated between the taxing authorities for FY 2016.

Allocation of 40¢ from Previous Example

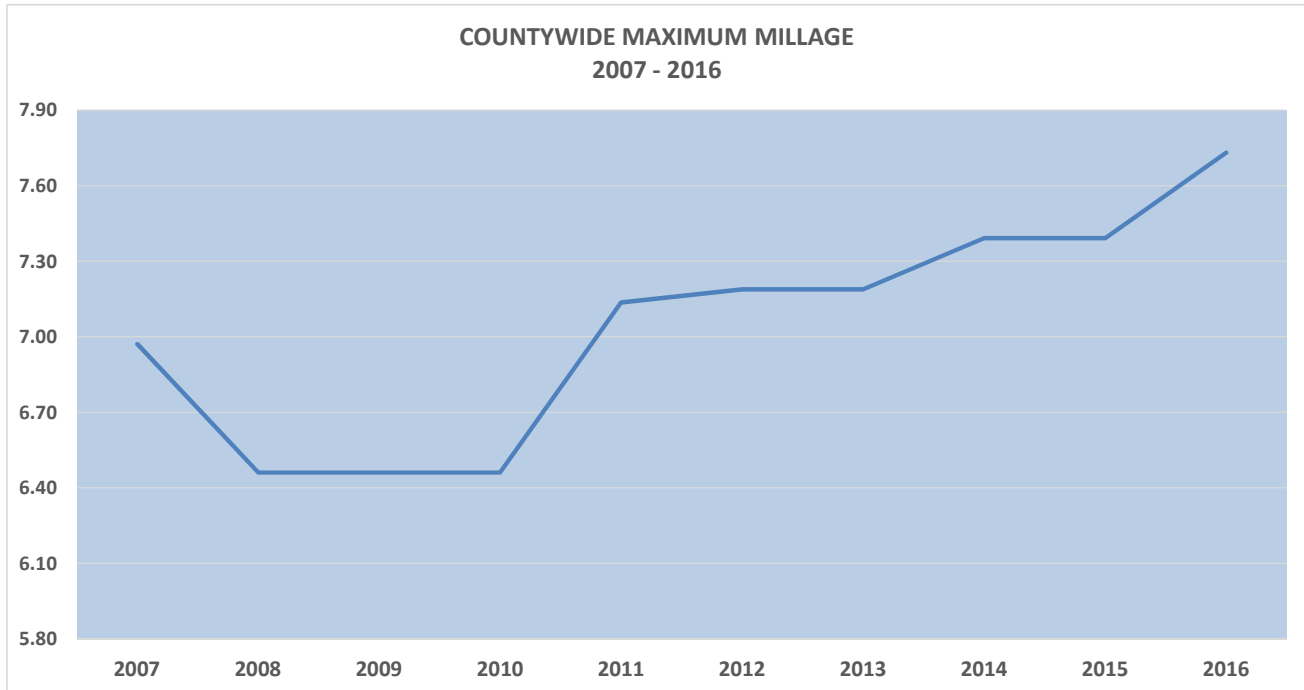


The above chart shows how 38¢ from the previous diagram is allocated between the agencies of St. Lucie County for FY 2016.

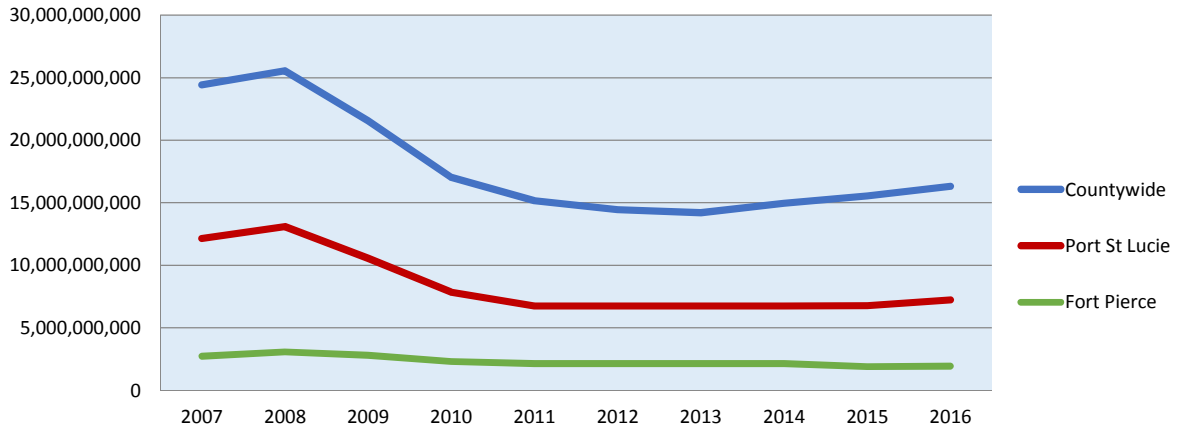
* includes Erosion Control District E, County Public Transit MSTU, and St. Lucie County Port Bond

**ST. LUCIE COUNTY
MILLAGE RATES HISTORY FISCAL YEARS 2007 - 2016**

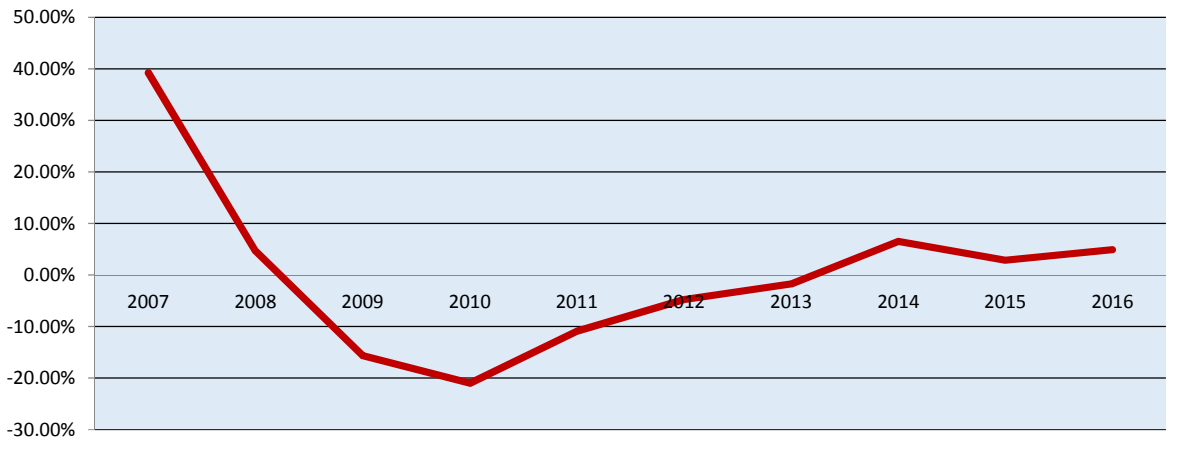
FISCAL YEAR	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
COUNTY COMMISSION											
1											
2	GENERAL FUND	4.2734	4.2299	3.6173	2.7694	2.8707	2.9221	2.9221	2.9221	3.7764	4.1273
3	FINE & FORFEITURE	2.3778	1.9352	2.5478	3.3957	3.9699	3.9699	3.9699	3.9699	3.2699	3.2699
4	PORT & AIRPORT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4	EROSION DIST E	0.1000	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925
5	SUBTOTAL COUNTYWIDE MILLAGE	6.7512	6.2576	6.2576	6.2576	6.9331	6.9845	6.9845	6.9845	7.1388	7.4897
6	MOSQUITO CONTROL	0.2200	0.2036	0.2036	0.2036	0.2036	0.2036	0.2036	0.4065	0.2522	0.2413
7	COUNTYWIDE MAX MILL.	6.9712	6.4612	6.4612	6.4612	7.1367	7.1881	7.1881	7.3910	7.3910	7.7310
8	MUNICIPAL SERVICE TAXING UNITS (MSTU)										
9	COMMUNITY DEVELOPMENT MSTU	0.4641	0.4605	0.4605	0.4380	0.4380	0.4380	0.4380	0.4380	0.4380	0.4380
10	LAW ENFORCEMENT MSTU	0.3188	0.3511	0.3511	0.3736	0.5103	0.5103	0.5103	0.5103	0.5103	0.5103
11	STORMWATER	0.5082	0.4731	0.4731	0.4731	0.4731	0.3497	0.3497	0.3497	0.3497	0.3497
12	PARKS MSTU	0.2500	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313
13	COUNTY TRANSIT MSTU	0.0900	0.0833	0.0833	0.0833	0.1269	0.1269	0.1269	0.1269	0.1269	0.1269
14	SUBTOTAL - MSTUs	1.6311	1.5993	1.5993	1.5993	1.7796	1.6562	1.6562	1.6562	1.6562	1.6562
15	DEBT SERVICE FUNDS										
16	BEACH I & S (COUNTYWIDE)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17	PORT PROPERTY BOND	0.0154	0.0144	0.0154	0.0154	0.0154	0.0154	0.0154	0.0154	0.0154	0.0154
18	ENVIRONMENTAL LAND (CTYWIDE)	0.0823	0.0776	0.0459	0.0459	0.0459	0.0000	0.0000	0.0000	0.0000	0.0000
19	SUBTOTAL - DEBT MAXIMUM MILLAGE	0.0977	0.0920	0.0613	0.0613	0.0613	0.0154	0.0154	0.0154	0.0154	0.0154
20											



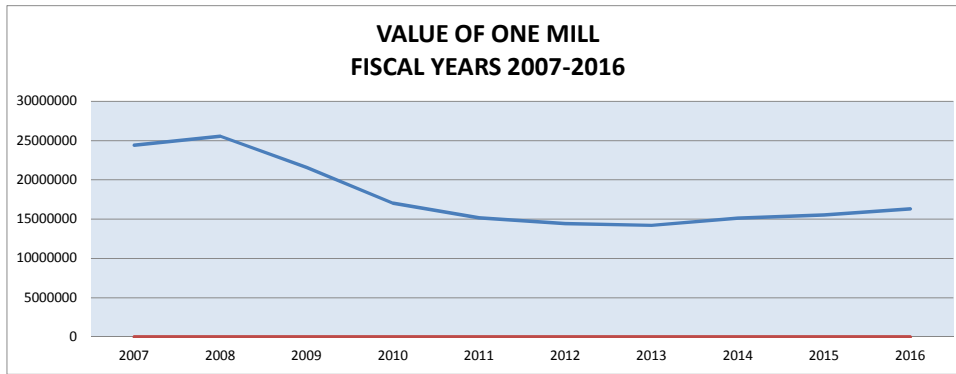
Taxable Property Values



Percentage Change in Countywide Property Values

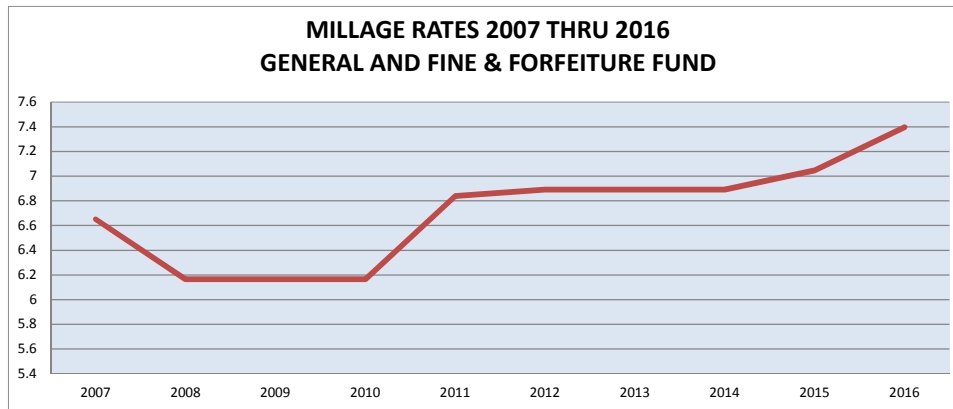


FISCAL YEAR	GENERAL FUND			GENERAL FUND			
	FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	
1981	2,300,802,183			1999	7,738,060,581	-199,341,502	-2.51%
1982	2,521,586,744	220,784,561	9.60%	2000	8,190,166,624	452,106,043	5.84%
1983	2,867,734,704	346,147,960	13.73%	2001	8,139,395,362	-50,771,262	-0.62%
1984	3,083,530,363	215,795,659	7.52%	2002	8,667,691,605	528,296,243	6.49%
1985	3,897,879,971	814,349,608	26.41%	2003	9,440,470,969	772,779,364	8.92%
1986	4,194,714,452	296,834,481	7.62%	2004	10,794,450,475	1,353,979,506	14.34%
1987	4,416,000,387	221,285,935	5.28%	2005	13,635,067,852	2,840,617,377	26.32%
1988	4,720,251,700	304,251,313	6.89%	2006	17,531,857,063	3,896,789,211	28.58%
1989	5,204,587,267	484,335,567	10.26%	2007	24,412,809,790	6,880,952,727	39.25%
1990	5,621,419,606	416,832,339	8.01%	2008	25,554,081,157	1,141,271,367	4.67%
1991	6,309,634,141	688,214,535	12.24%	2009	21,558,849,841	-3,995,231,316	-15.63%
1992	6,703,624,675	393,990,534	6.24%	2010	17,031,103,295	-4,527,746,546	-21.00%
1993	6,867,017,584	163,392,909	2.44%	2011	15,165,938,592	-1,865,164,703	-10.95%
1994	6,975,159,041	108,141,457	1.57%	2012	14,445,123,153	-720,815,439	-4.75%
1995	7,103,725,228	128,566,187	1.84%	2013	14,195,971,816	-249,151,337	-1.72%
1996	7,167,166,187	63,440,959	0.89%	2014	15,123,381,622	927,409,806	6.53%
1997	7,486,030,190	318,864,003	4.45%	2015	15,552,934,933	429,553,311	2.84%
1998	7,937,402,083	451,371,893	6.03%	2016	16,316,389,398	763,454,465	4.91%



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

Fiscal Year	Value of 1 Mill	Fiscal Year	Value of 1 Mill	Fiscal Year	Value of 1 Mill
1987	4,416,000	1997	7,486,030	2007	24,412,810
1988	4,720,252	1998	7,937,402	2008	25,554,081
1989	5,204,587	1999	7,738,060	2009	21,558,850
1990	5,621,419	2000	8,190,167	2010	17,031,103
1991	6,309,634	2001	8,139,395	2011	15,165,939
1992	6,703,625	2002	8,667,692	2012	14,445,123
1993	6,867,018	2003	9,440,471	2013	14,195,972
1994	6,975,159	2004	10,794,450	2014	15,123,382
1995	7,103,725	2005	13,635,068	2015	15,552,935
1996	7,167,166	2006	17,531,857	2016	16,316,389

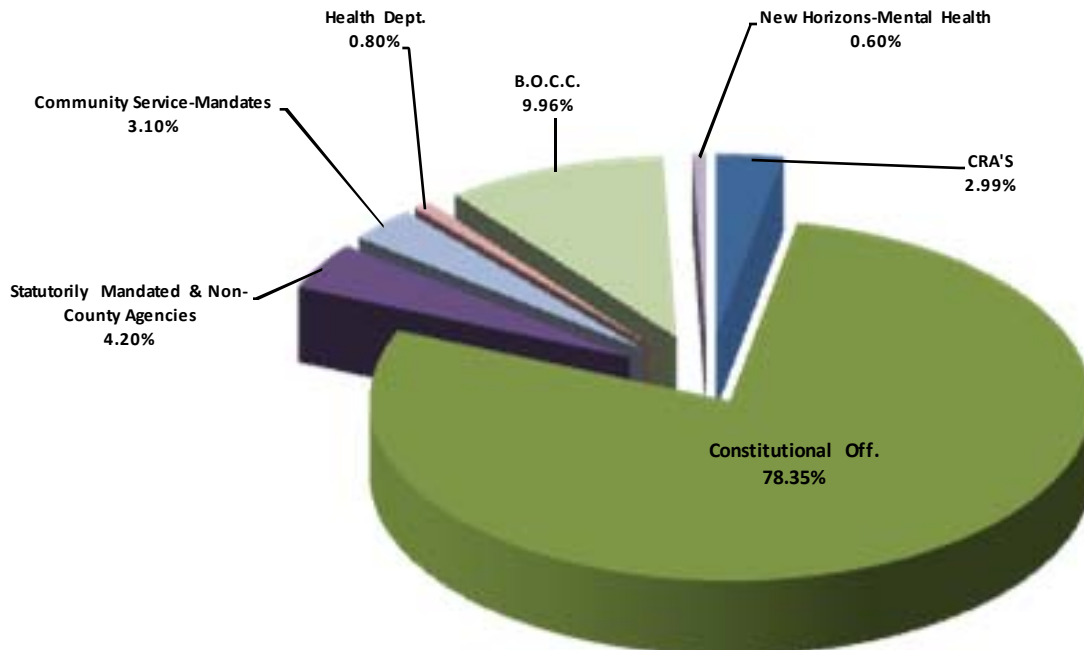


FISCAL YEAR	GENERAL	FINE & FORFEITURE	COMBINED
1988	2.7909	3.4619	6.2528
1989	2.2666	3.7301	5.9967
1990	3.0100	4.1562	7.1662
1991	2.5314	4.6258	7.1572
1992	2.3617	4.6769	7.0386
1993	3.4438	4.3393	7.7831
1994	3.3561	4.2804	7.6365
1995	2.9942	4.5227	7.5169
1996	2.9565	4.5230	7.4795
1997	2.5596	4.9233	7.4829
1998	2.6595	4.7356	7.3951
1999	2.7328	4.8466	7.5794
2000	3.1328	4.4466	7.5794
2001	2.8486	4.7308	7.5794
2002	2.9639	4.6155	7.5794
2003	2.9639	4.6155	7.5794
2004	4.0728	3.5066	7.5794
2005	4.1248	3.3178	7.4426
2006	4.2619	2.9807	7.2426
2007	4.2734	2.3778	6.6512
2008	4.2299	1.9352	6.1651
2009	3.6173	2.5478	6.1651
2010	2.7694	3.3957	6.1651
2011	2.8707	3.9699	6.8406
2012	2.9221	3.9699	6.8920
2013	2.9221	3.9699	6.8920
2014	2.9221	3.9699	6.8920
2015	3.7764	3.2699	7.0463
2016	4.1273	3.2699	7.3972

**DISTRIBUTION OF GENERAL FUND AND FINE & FOREFITURE AD VALOREM TAX REVENUES
FISCAL YEAR 2015-2016**

1	TOTAL GENERAL FUND & FINE & FORFEITURE AD VALOREM TAX REVENUE *		\$114,660,816
2	ALLOCATIONS/FEEES TO CONSTITUTIONAL OFFICERS		\$89,835,888
3	STATUTORILY MANDATED & OTHER NON-COUNTY AGENCIES		\$4,810,252
4	CRA'S		
	CITY OF PORT ST. LUCIE	\$1,083,000	
	CITY OF FORT PIERCE	\$2,350,000	
	TOTAL CRA'S		\$3,433,000
5	COMMUNITY SERVICES-MANDATES		
	HEALTH CARE RESP. ACT	\$50,000	
	MEDICAID HOSPITAL	\$3,480,683	
	PAUPER BURIALS	\$25,000	
	TOTAL CS-MANDATE		\$3,555,683
6	HEALTH DEPARTMENT		\$922,647
7	NEW HORIZONS-MENTAL HEALTH		\$687,078
8	SUB-TOTAL		\$103,244,548
9	NET AVAILABLE FOR BOARD ALLOCATIONS		\$11,416,268
*	Total anticipated Ad Valorem revenue less statutorily mandated 5%.		

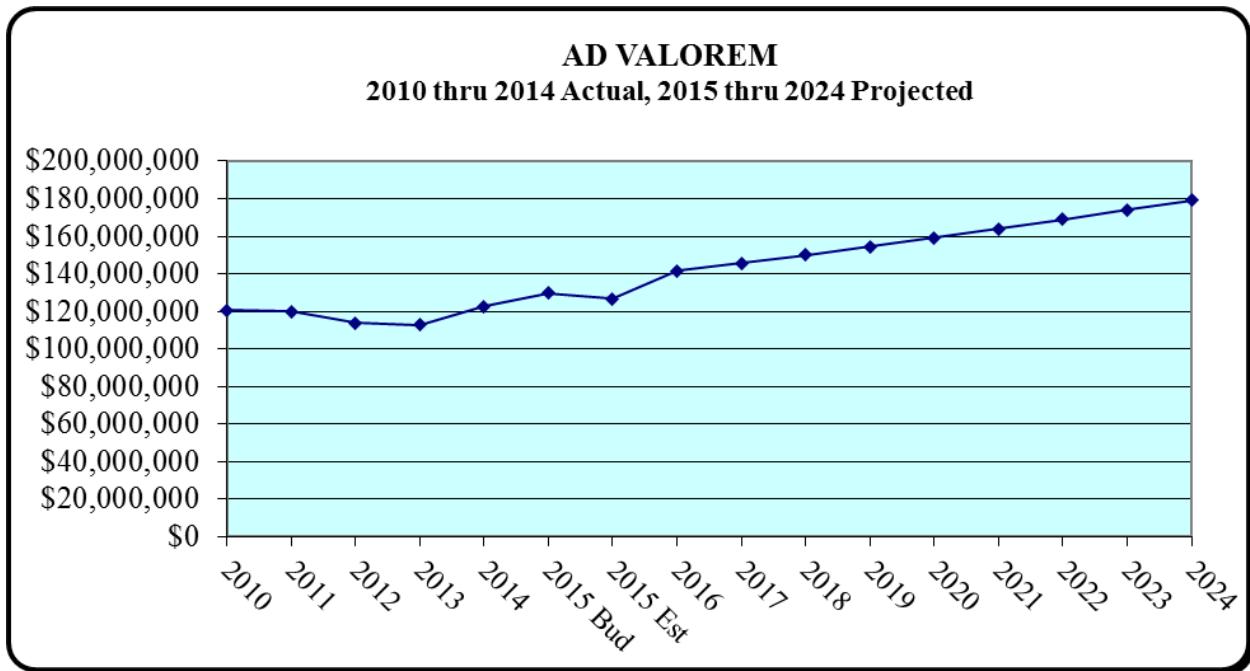
**DISTRIBUTION OF GENERAL FUND AND FINE & FOREFITURE AD VALOREM TAX REVENUES
FISCAL YEAR 2015-2016**



REVENUE SOURCES AND TRENDS

AD VALOREM TAXES

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



Legal Authority: Florida Statute, Chapter 200.

Fund/Account Number: Various Funds/311XXX

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

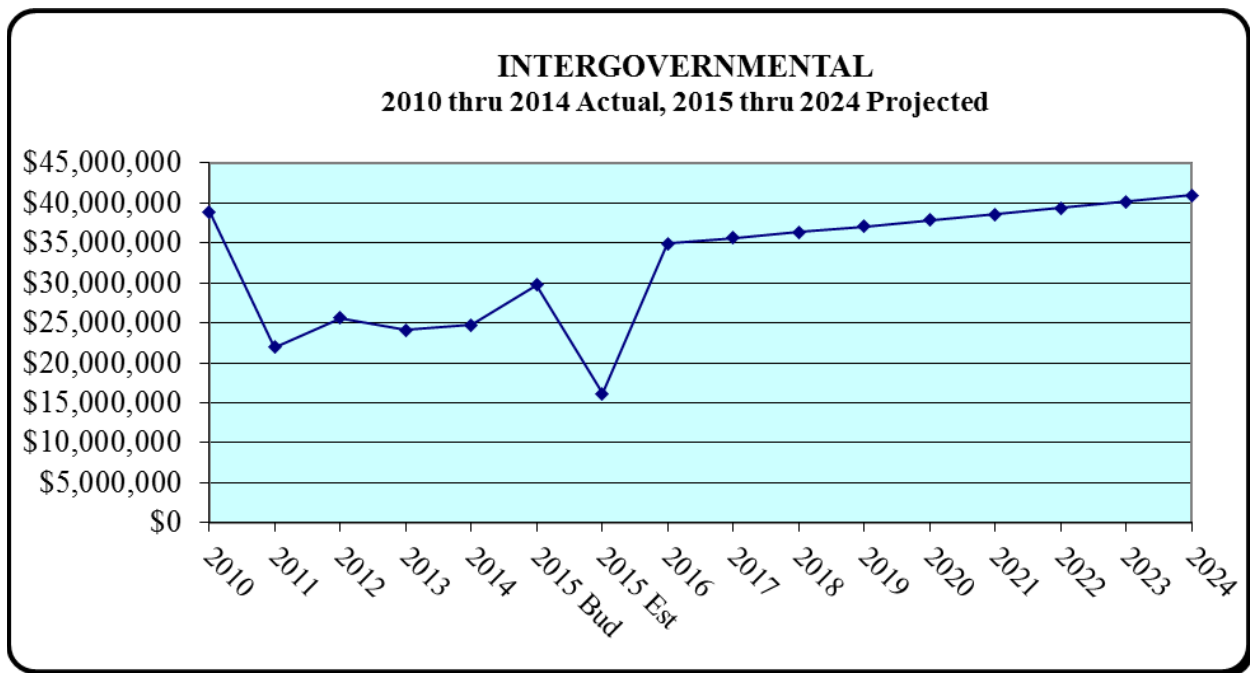
In January of 2008, the State of Florida imposed legislation regarding property tax reform. This new legislation combined with falling property values, have lead to a reduction in ad valorem revenue from fiscal years 2009 through 2015.

Assumptions & Projections: The fiscal year 2015 budget reflects the total taxes levied. However, discounts are allowed for early payment at the rate of 4% in November, 3% in

December, 2% in January, and 1% in February. As a result, the actual collections are less than the taxes levied.

INTERGOVERNMENTAL REVENUE

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



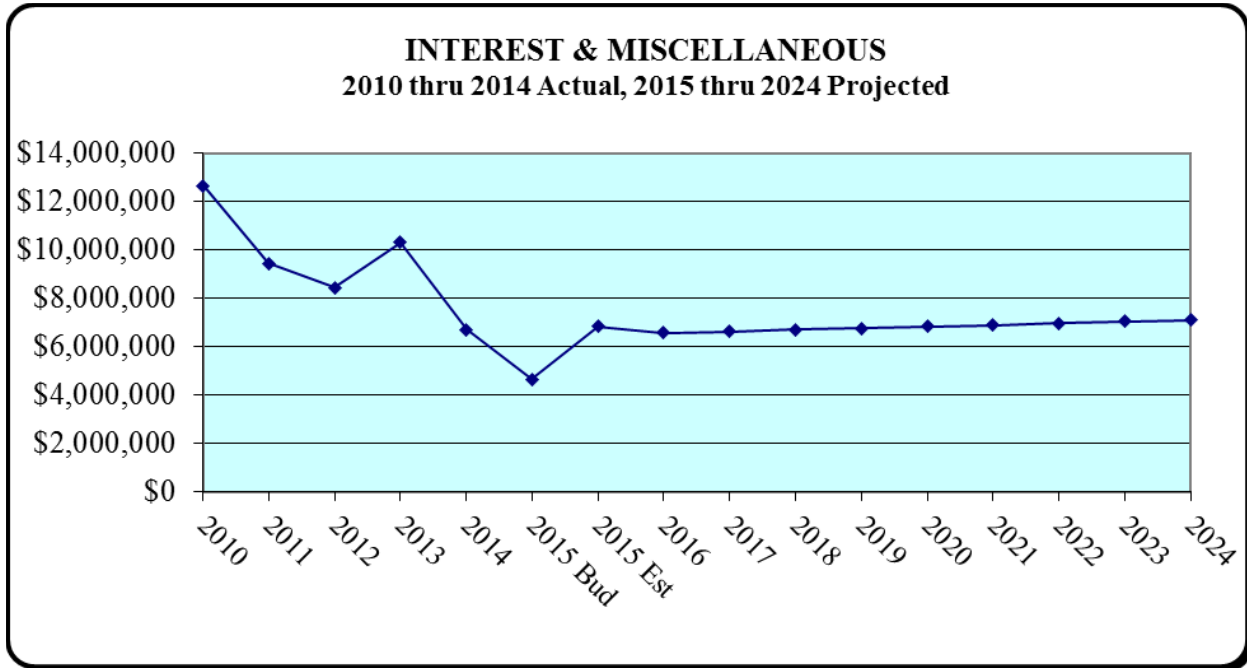
Fund/Account Number: Various Funds/33XXXX

Discussion & Concerns: Although Revenues generated through grants have not been consistent year to year; they do show an upward trend. Given the recent economic situation and its impact on the State and Federal Governments, there are reduced grant opportunities available.

Assumptions & Projections: Staff expects revenues to remain flat for the next two years (fiscal years 2015 and 2016) and then expects revenues to generate an estimated 2% annual increase each year.

INTEREST & MISCELLANEOUS REVENUE

This source of revenue is mainly comprised of earned interest, rent/lease agreement, reimbursements and concession receipts.



Fund/Account Number: Various Funds/36XXXX

Assumptions & Projections: Due to the erratic nature of this revenue source, it is impossible to accurately predict future income. In the interest of long-range planning, staff has prepared projections based on the following assumptions:

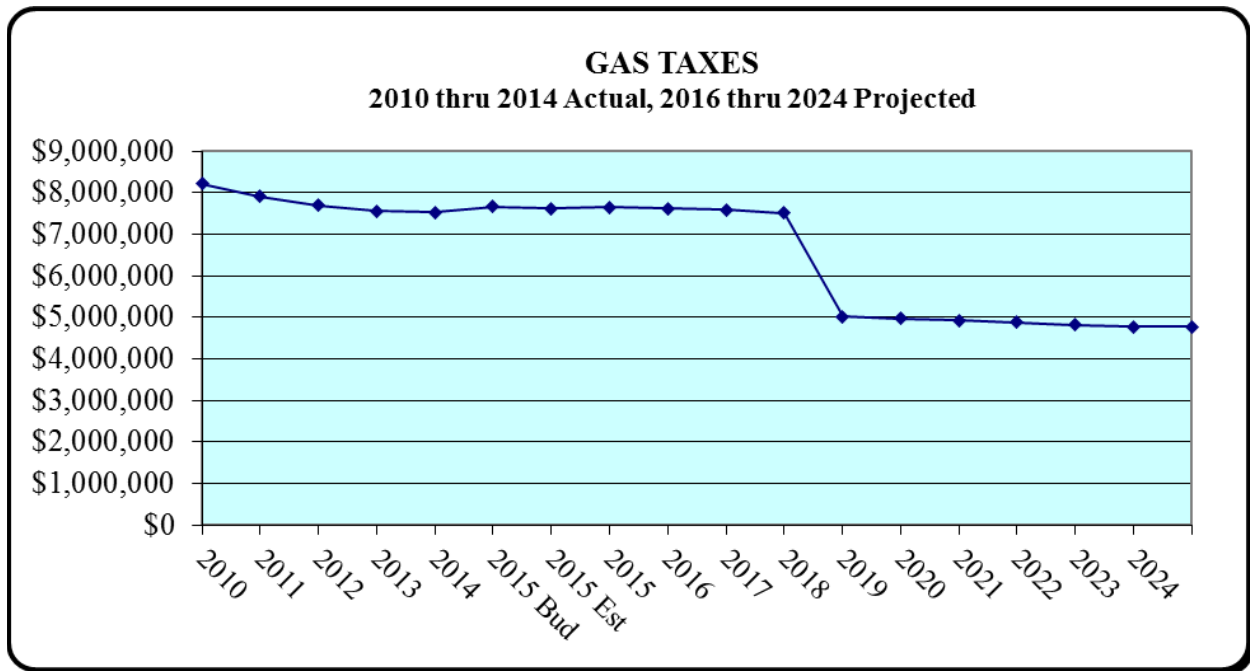
- 1) Interest rates will remain relatively level for the foreseeable future.
- 2) Departments, particularly Public Works and Parks, Recreation & Facilities, will begin spending more of the funds allocated to them for capital improvement projects.
- 3) This increased spending will reduce the amount of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

Based on the above assumptions, we project Interest and Miscellaneous Revenue income to remain stable.

GASOLINE TAXES

In addition to the Constitutional Gas Taxes and the County Gas Tax, local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate gas taxes.

The first is a 1 to 6-Cent Local Option Gas Tax imposed on every gallon of motor and diesel fuel sold within the County. The second is a 1 to 5-Cent Local Option Gas Tax imposed on every gallon of motor fuel sold. The third is a tax of one-cent on every gallon of motor and diesel fuel sold. Revenue collected from the Local Option Gas Taxes is distributed between the County and the municipalities of Fort Pierce, Port St. Lucie and St. Lucie Village. 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. Chapter 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

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 was being used to repair and replace deteriorating bridges within St. Lucie County. The Board later voted to impose the additional 3-cent per gallon tax effective January 1, 2000, and expand the intended use to include all transportation related improvements (i.e. bike paths, sidewalks, drainage, mass transit). The Ninth Cent Gas Tax was approved effective September 1, 1995. The Local Option 1-6 Gas Tax, the Local Option 1-5 Cent Gas Tax, and the Ninth Cent Gas Tax were set to run through August 31 2015, unless extended by the Board. On June 6, 2015, the

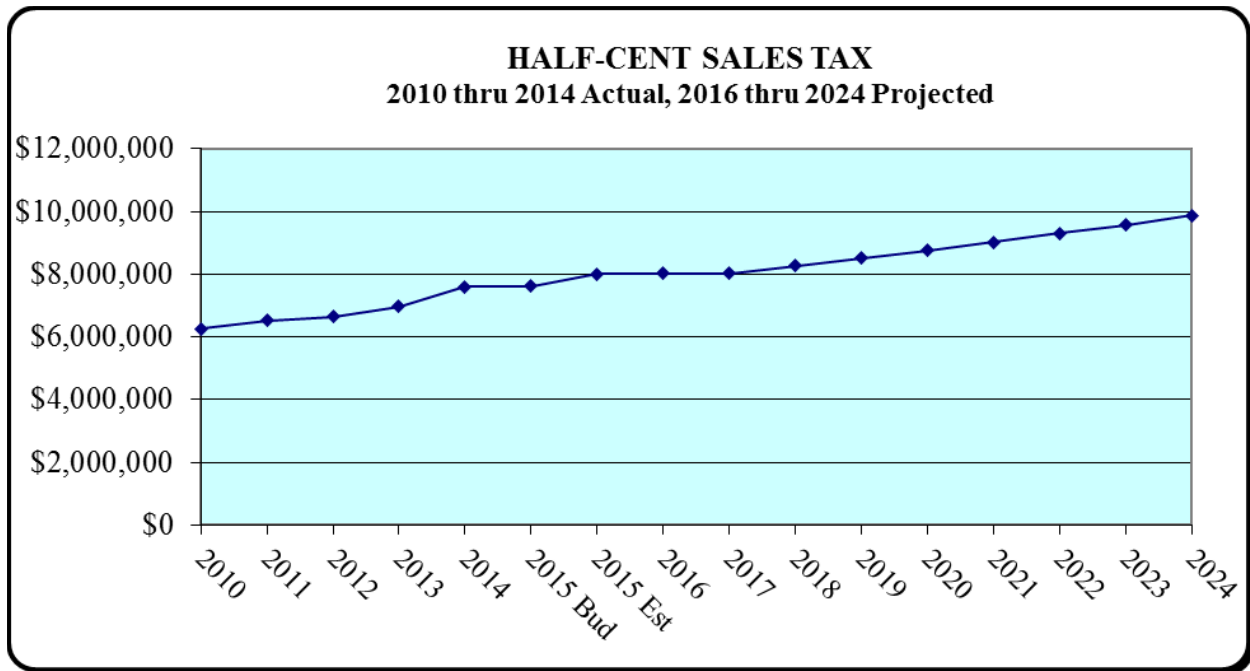
Board adopted Ordinance No. 15-007 levying the Ninth Cent Gas Tax from September 1, 2015 until repealed. And on July 7, 2015, the Board adopted Ordinance No. 15-008 levying the Local Option 1-6 Gas Tax, the Local Option 1-5 Cent Gas Tax from September 1, 2015 through December 31, 2017.

The portion of Local Option Gas Tax revenues collected by the State and allocated to the County have slowly decreased over the past five years as the cities of Port St. Lucie and Fort Pierce have increased their transportation related expenditures. This trend is expected to continue.

Assumptions & Projections: After considering the expected reduction in Local Option Gas Tax revenue due to the allocation formula, staff is projecting an annual reduction of 1% in total gas tax revenue.

HALF-CENT SALES TAX

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



Legal Authority: Florida Statutes Chapter 218, Part IV

Fund/Account Number: 001, 102, 215/335180

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

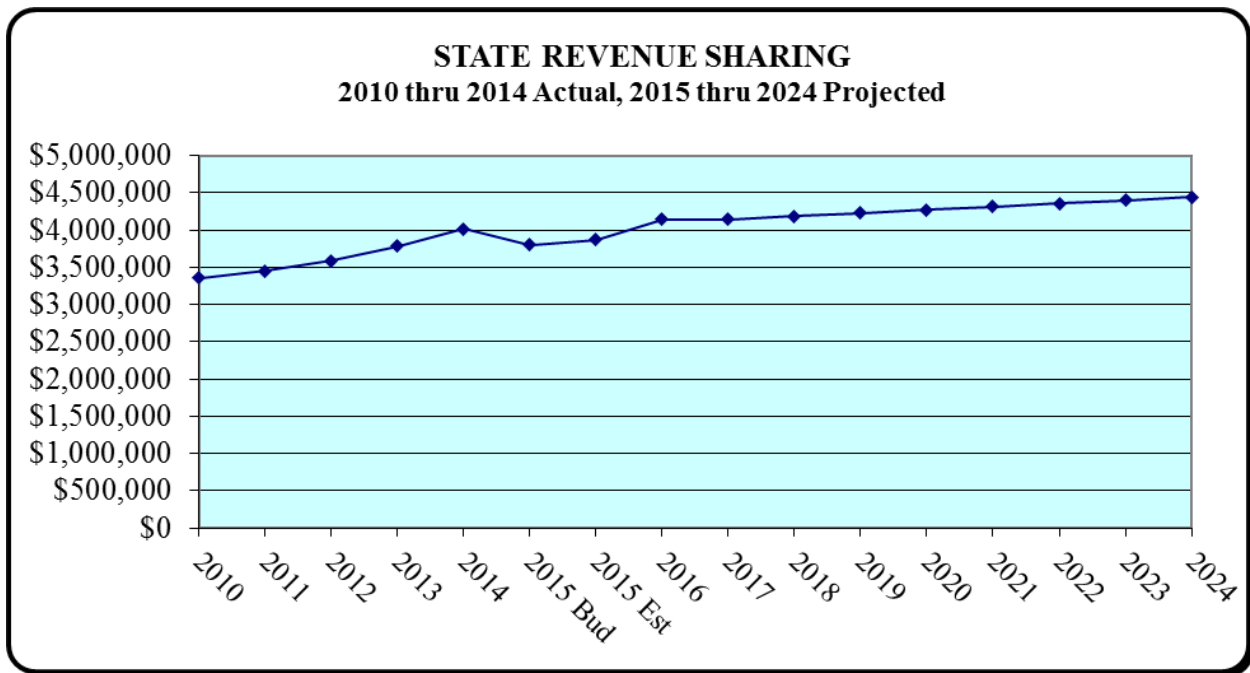
to the counties. Due to the economy, we have been experiencing a reduction of half-cent sales tax over the last few years, as seen in 2008 through 2010. But, from recent activity in the economy, the half-cent sales tax revenue trend has shown an improvement from 2011 to 2014.

Assumptions & Projections: We are taking a conservative approach when budgeting anticipated revenue from the Half-Cent Sales Tax. Staff projects a 3% annual increase in half-cent sales tax revenue beginning in fiscal year 2016.

STATE SHARED REVENUE

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

Discussion & Concerns: Beginning in Fiscal Year 1999 the State Legislature reduced the Intangibles Tax with the intent of eventually eliminating it. This was the main source of Shared Revenue receipts allocated to the counties. During the fiscal year 2000 session, legislators agreed to replace most of the lost revenue with an increase in State sales tax distributions using Fiscal Year 1999-2000 as the base year. The Article V, Revision 7 Constitutional Amendment, reduced this source of revenue in fiscal year 2005.



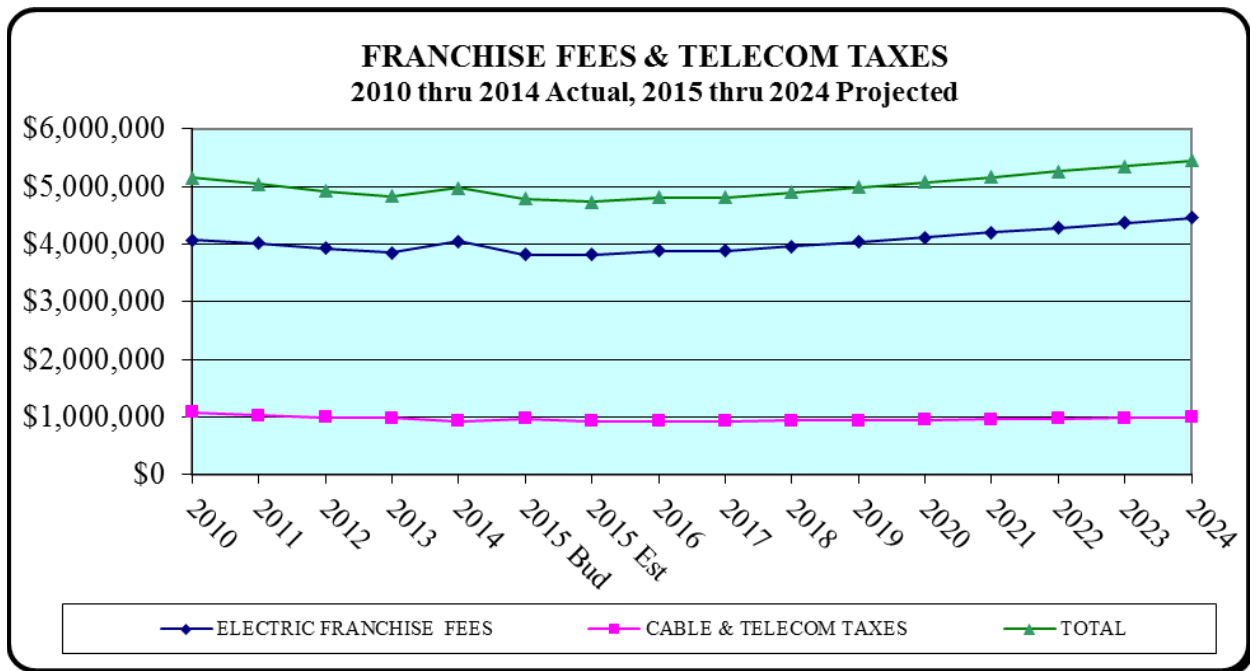
Legal Authority: Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

Fund/Account Number: 001, 217/335120

Assumptions & Projections: Beginning in fiscal year 2016, staff predicts this revenue stream to increase by 2% annually.

FRANCHISE & PRIVELEGE FEES

The County negotiated agreements with the Florida Power and Light Company (FPL) and the Fort Pierce Utilities Authority (FPUA) allowing each a non-exclusive franchise to operate facilities within County rights-of-ways in the unincorporated areas of the County. In consideration for the franchise, each entity has agreed to pay a fee. In the case of the electric companies, this fee is remitted to the County. In addition, fees charged to telecommunications related companies pay the fee to the State who then distributes the revenue to each respective county. This fee is an agreed upon percentage of their revenues, less actual write-offs, which are ‘billed’ to customers living within the unincorporated area of the County.



Fund/Account Number: Various Funds / 315000, 323150, & 323100

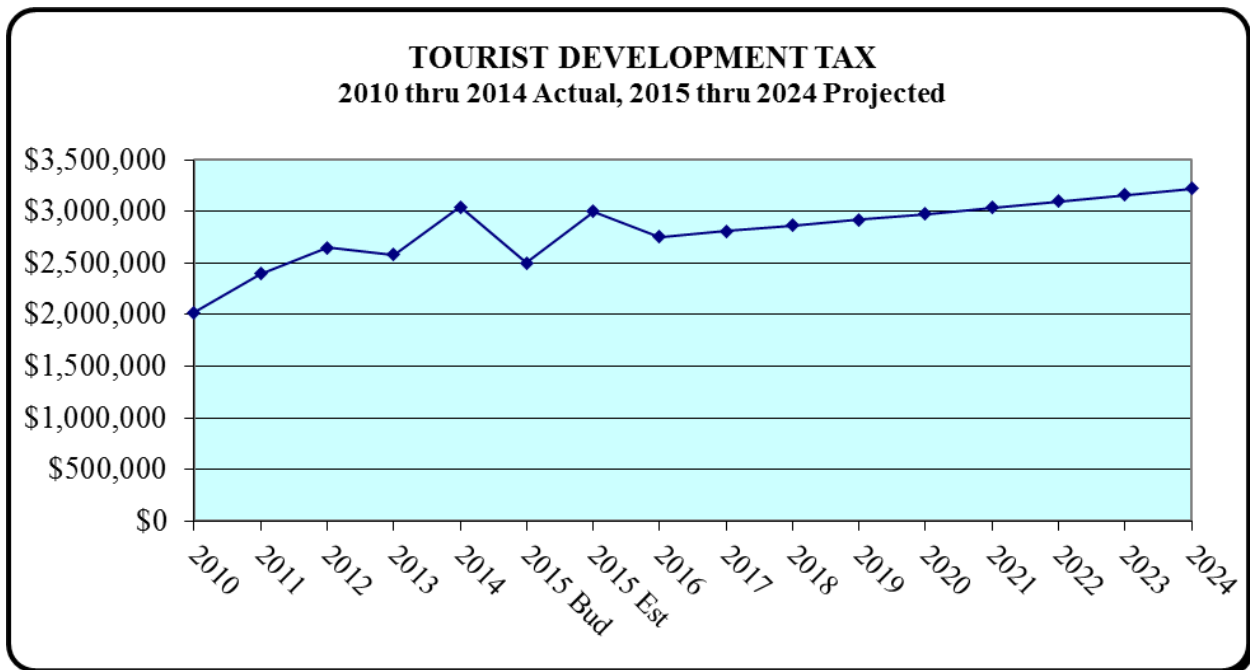
Discussion & Concerns: The Communications Services Tax Simplification Law, Chapter 00-260 Laws of Florida (the Communications Tax Law) combined State and local taxes under a single law administered by the Florida Department of Revenue (DOR). Beginning October 1, 2001, all communication services are taxed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

Assumptions & Projections: St. Lucie County began collecting Franchise and Privilege Fees in

Fiscal Year 1998. Receipts from this source have grown significantly each year. But, from fiscal years 2006 through 2013, there was a gradual decline attributed to the declining economy. The major contributors to this source are the electric companies but blending the three streams results in a projected 2% annual growth rate beginning in fiscal year 2016.

TOURIST DEVELOPMENT TAX

In 1984 the County’s voters approved a referendum levying a two cent Tourist Development Tax. Revenue from these two cents is pledged to pay for the St. Lucie County Sports Complex operations and to the extent available, to pay for debt service on industrial revenue bonds issued to finance construction of the stadium complex. In 1987, the Board of County Commissioners adopted Ordinance No. 87-82 levying a third cent tourist development tax to promote and advertise tourism in St. Lucie County. By adopting Ordinance No. 97-14 in 1997, the Board levied a fourth cent for the express purpose of paying debt service on bonds issued to finance the renovation of the St. Lucie County Sports Complex. In 2003, the Board approved Ordinance 03-12, levying a fifth cent for the purpose of paying debt service on bonds issued to finance improvements at the St. Lucie County Sports Complex and to pay for capital facilities that promote tourism at the St. Lucie County Fairgrounds and the area north of Midway Road. In 2011, the Board adopted Ordinance No. 11-028, thereby extending the terms of the fourth and fifth cent Tourist Development Tax from January 31, 2018 to December 31, 2023.



Legal Authority: Florida Statutes, Section 125.0104

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

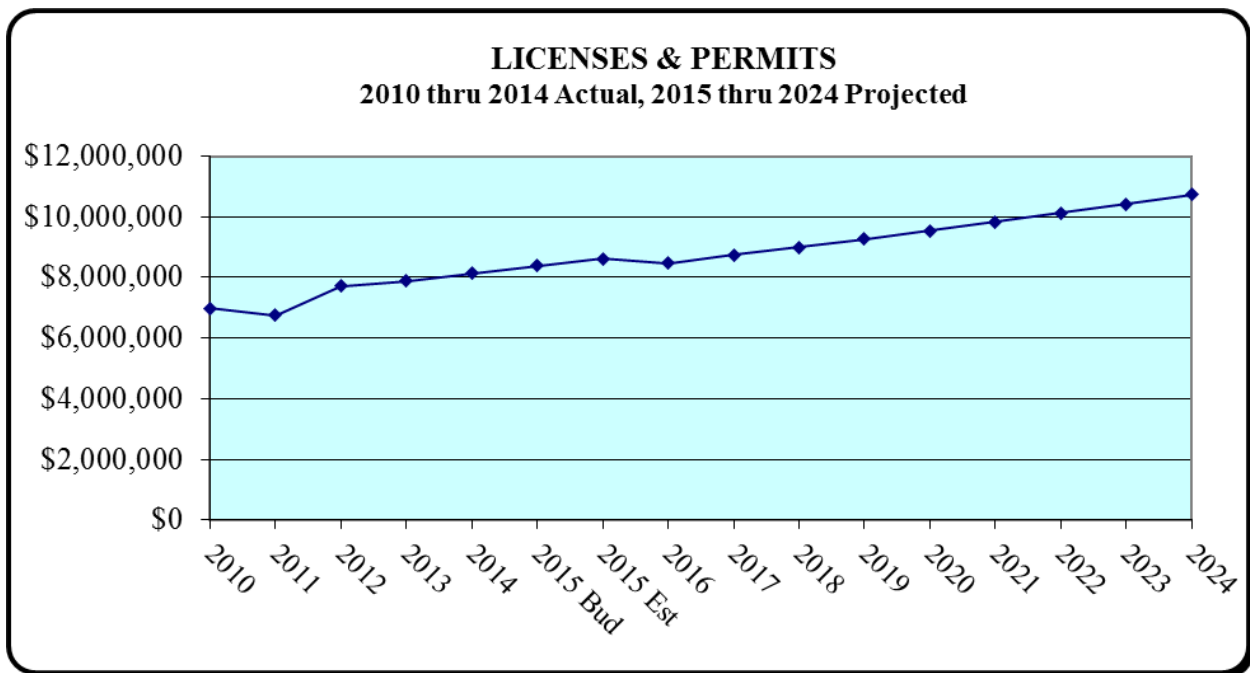
Discussion & Concerns: Generally, collections of the Tourist Development Tax have shown a

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

Assumptions & Projections: Realizing that this source of revenue is highly correlated with the tourist industry and the state of the economy, staff anticipates the annual rate of change to increase as the economy improves. Staff projects Tourist Development Tax Revenues will increase by an average annual rate of 2% starting in fiscal year 2016. The ordinance authorizing the fourth and fifth cent expires on December 31, 2023, unless extended by the Board.

LICENSES & PERMITS

This revenue source includes occupational licenses, building permits, special assessments and certification fees. Impact fees are normally considered a part of this classification of revenue; however, because this source is not normally recognized until it is expensed; staff has chosen not to include impact fees in this analysis.



Fund/Account Number: Various Funds/32XXXX

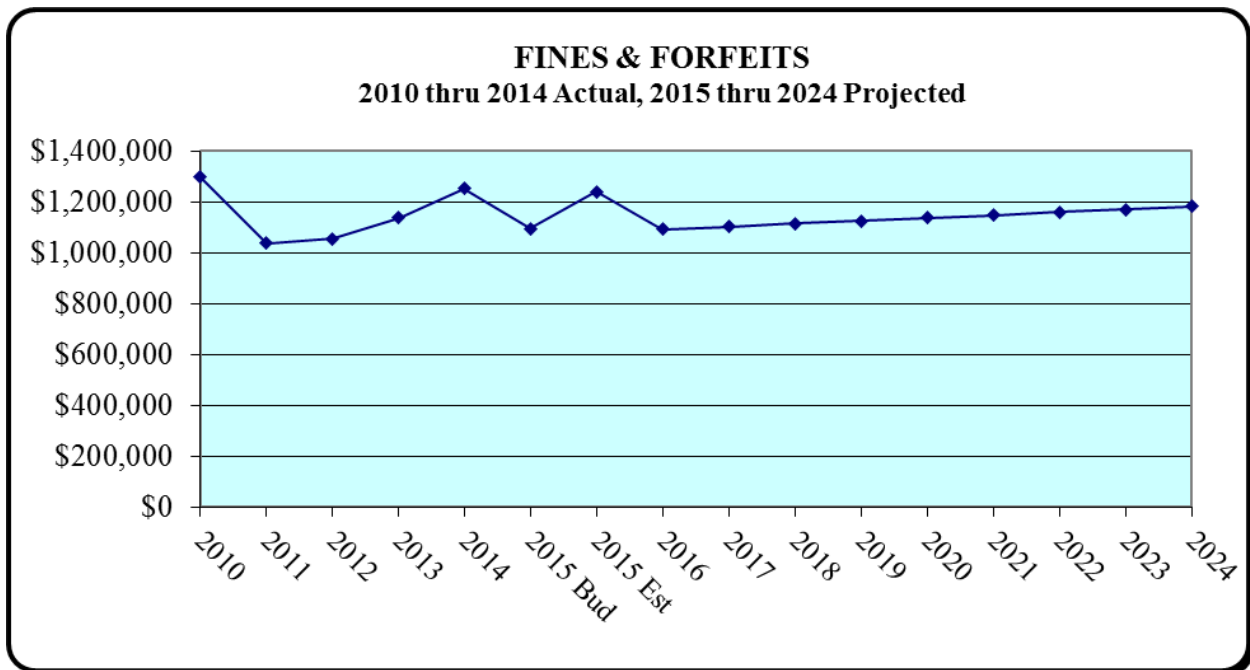
Discussion & Concerns: Before 1972, the State had imposed an occupational license tax and shared the revenues with the counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of

Florida, authorized an increase in the tax but capped the rate of increase.

Assumptions & Projections: Rapid growth in the area lead to increased revenue from building permits. Building permits dropped in fiscal years 2006 through 2009 as a result of a slowdown in the housing market. Changes in the State’s chart of accounts reclassified expenses for capital improvement assessments and solid waste assessments into this category during fiscal year 2009. Future growth is anticipated to continue at a rate of 3% per year beginning in fiscal year 2016.

FINES & FORFEITS

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



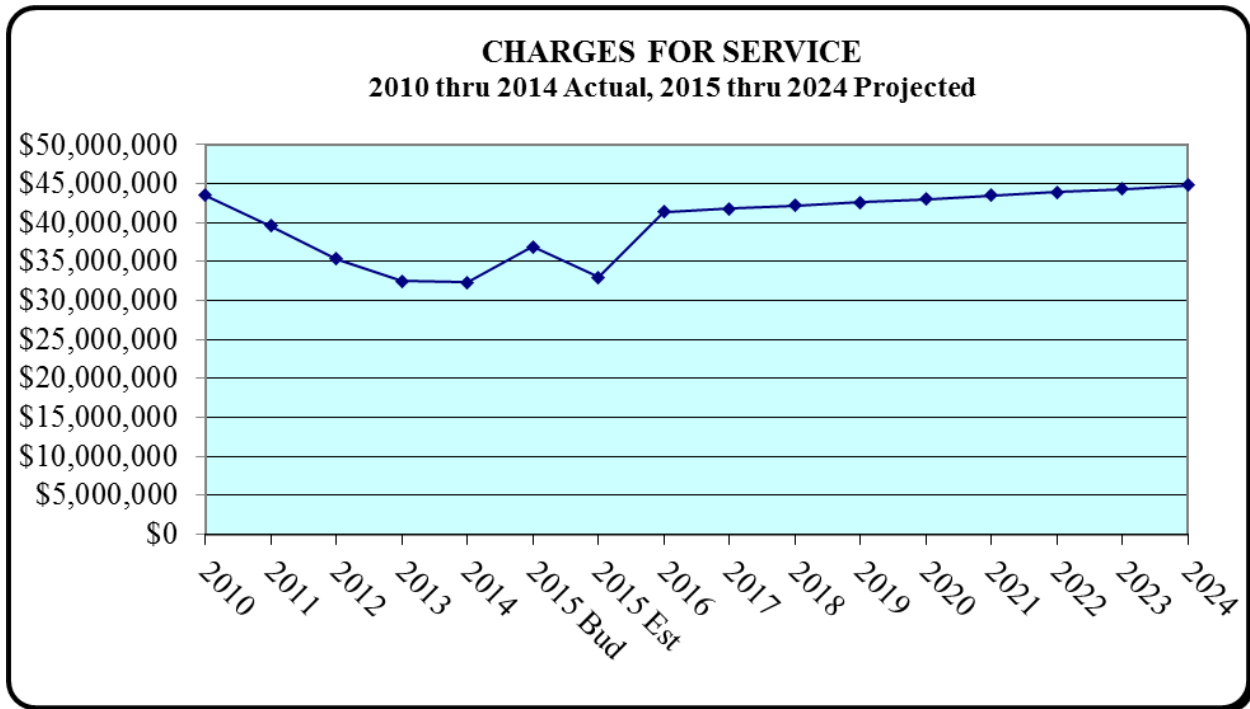
Fund/Account Number: Various Funds/35XXXX

Discussion & Concerns: In FY 2005, there was a large decline in the revenues due to the Article V, Revision 7 Constitutional Amendment that diverted fine and forfeiture revenue from the County and to the State.

Assumptions & Projections: The County expects this revenue source to remain stable.

CHARGES FOR SERVICE

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



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
Fiscal Year 2016 Full Time Equivalent Summary**

Board of County Commissioners

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
BOCC - District 1	2.00	2.00	2.00	0.00
BOCC - District 2	2.00	2.00	2.00	0.00
BOCC - District 3	2.00	2.00	2.00	0.00
BOCC - District 4	2.00	2.00	2.00	0.00
BOCC - District 5	2.00	2.00	2.00	0.00
	10.00	10.00	10.00	0.00

County Attorney

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
County Attorney	9.00	9.00	9.00	0.00
Criminal Justice	18.50	18.50	18.50	0.00
	27.50	27.50	27.50	0.00

County Administration

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Business and Strategic Initiatives	4.00	3.00	2.00	-1.00
County Administration	4.50	5.50	7.39	1.89
Media Relations	4.00	4.00	4.00	0.00
Research & Education Park	2.00	2.00	2.00	0.00
	14.50	14.50	15.39	0.89

Information Technology

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Information Technology	33.00	33.00	33.30	0.30
	33.00	33.00	33.30	0.30

Human Resources

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Human Resources	5.75	5.75	5.89	0.14
Insurance Program	1.50	1.50	1.50	0.00
Risk Management	1.25	1.25	1.25	0.00
	8.50	8.50	8.64	0.14

Office of Management & Budget

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Management & Budget	7.00	6.00	6.00	0.00
Purchasing	4.00	4.00	4.00	0.00
	11.00	10.00	10.00	0.00

**St. Lucie County Board of County Commissioners
Fiscal Year 2016 Full Time Equivalent Summary**

Community Services

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Housing Services	7.00	7.00	7.00	0.00
Human Services	12.70	12.70	13.70	1.00
Library Services	46.00	46.00	63.00	17.00
Veteran Services	8.00	8.00	9.00	1.00
	73.70	73.70	92.70	19.00

Extension

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Extension	9.25	9.25	9.26	0.01
	9.25	9.25	9.26	0.01

Environmental Resources

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Admin - Environmental Resources	2.00	2.00	2.00	0.00
Environmental Education	3.00	3.00	3.00	0.00
Environmental Regulations	4.00	4.00	4.00	0.00
Land Management	7.00	8.00	8.00	0.00
	16.00	17.00	17.00	0.00

Mosquito Control & Coastal Management Svcs

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Admin - Mosquito Control	4.00	4.00	6.00	2.00
Coastal Management Services	4.00	4.00	1.00	-3.00
Impoundment Operations	9.00	9.00	9.00	0.00
Inspection Division	12.86	13.86	11.86	-2.00
	29.86	30.86	27.86	-3.00

Parks, Recreation & Facilities

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Admin - Parks, Recreation & Facilities	3.00	3.00	4.00	1.00
Facilities	63.63	63.63	71.46	7.83
Fairwinds Golf Course	17.40	17.40	17.40	0.00
Parks & Special Facilities	53.77	53.27	45.60	-7.67
Regional Parks & Stadiums	38.73	44.63	46.63	2.00
Tourism & Venues	9.00	10.00	10.00	0.00
	185.53	191.93	195.09	3.16

**St. Lucie County Board of County Commissioners
Fiscal Year 2016 Full Time Equivalent Summary**

Planning & Development Services

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Admin. - Planning & Development Svc.	2.00	2.00	2.00	0.00
Building and Code Regulation	23.50	27.00	26.00	-1.00
Planning	13.00	12.00	13.00	1.00
Treasure Coast International Airport	7.50	7.50	8.00	0.50
	46.00	48.50	49.00	0.50

Public Safety & Communications

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Public Safety - Animal Control	4.50	4.50	4.50	0.00
Public Safety - Cent. Communications	67.50	67.50	67.50	0.00
Public Safety - Emergency Mgmt.	3.00	3.00	3.00	0.00
Public Safety - Marine Safety	8.00	8.00	8.00	0.00
Public Safety - RAD Plan	2.00	2.00	2.00	0.00
	85.00	85.00	85.00	0.00

Public Works

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Administration - Public Works	3.00	3.00	4.00	1.00
Engineering	20.00	20.00	20.00	0.00
Port	0.00	0.00	1.00	1.00
Road & Bridge	49.00	55.00	55.00	0.00
Water Quality	8.00	9.00	9.00	0.00
	80.00	87.00	89.00	2.00

Solid Waste & Recycling

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Solid Waste & Recycling	35.00	51.00	64.00	13.00
	35.00	51.00	64.00	13.00

Water & Sewer District

	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2016 Change
Water & Sewer Dist. - N. County	6.19	6.19	6.80	0.61
Water & Sewer Dist. - S. Hutch	3.81	3.81	4.20	0.39
	10.00	10.00	11.00	1.00

Total County FTEs	674.84	707.74	744.74	37.01
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