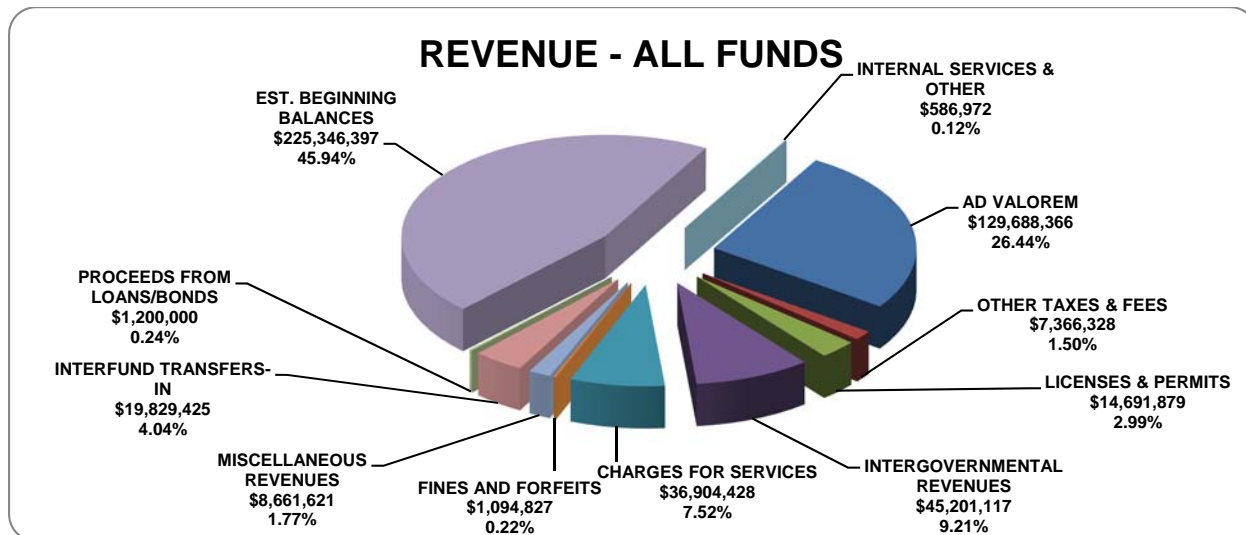


Where the Money Comes From Total of all Funds \$480,665,705



* Revenues are reduced by \$9,905,655 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.

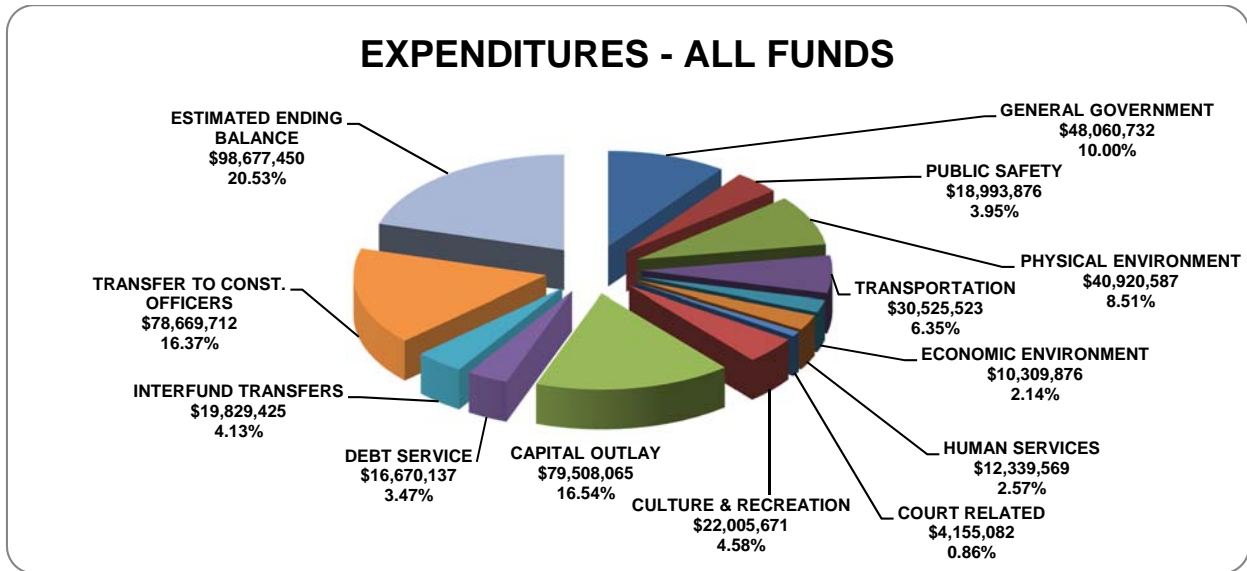
Fines and Forfeits include code violations, driver's education safety fine and sale of contraband property seized by law enforcement.

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 \$480,665,705



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. Expenditure 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 Community 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.

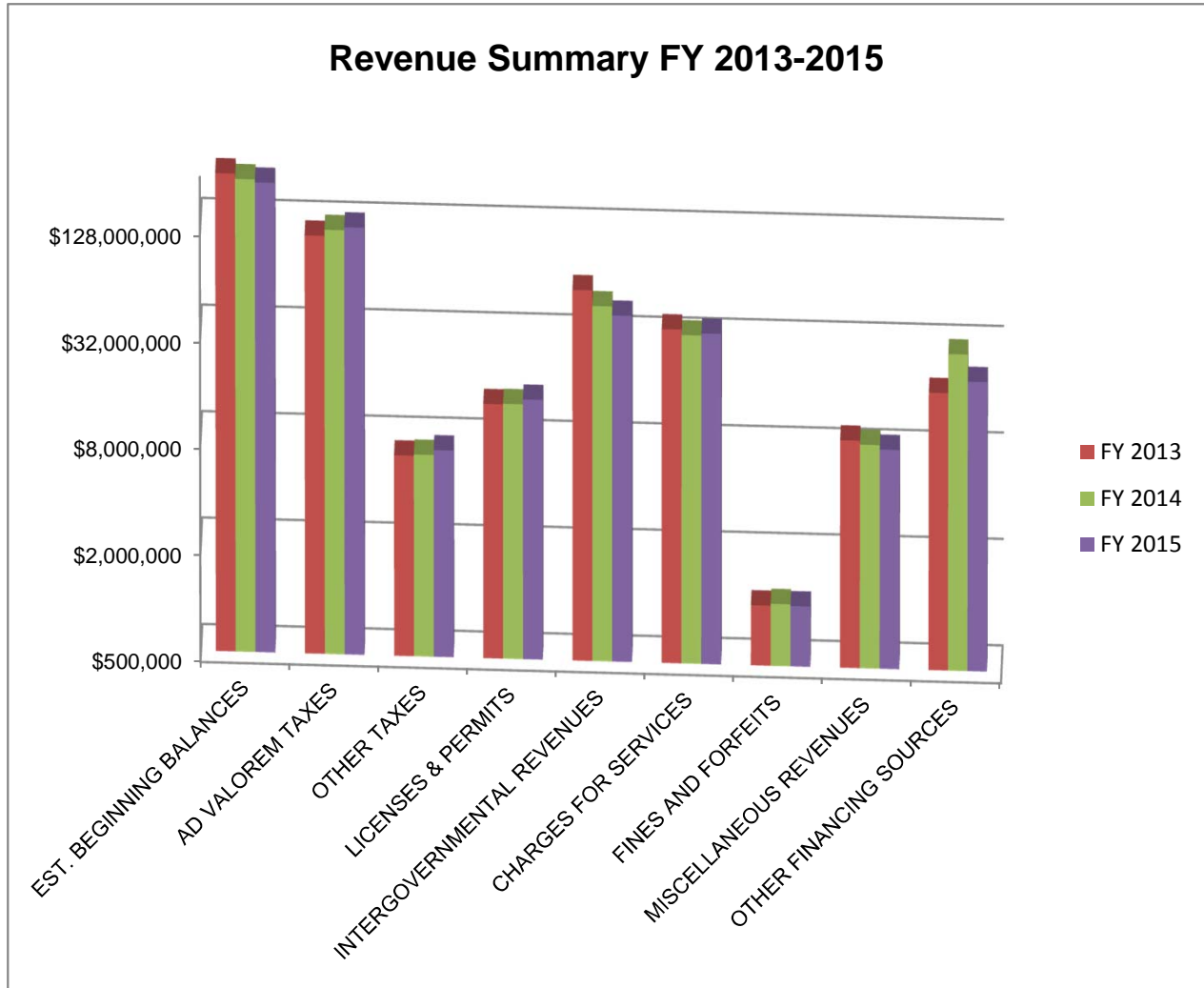
Capital Outlay – Expenditures for all departments for land, buildings and infrastructure.

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

Interfund Transfers – Transfers to other funds.

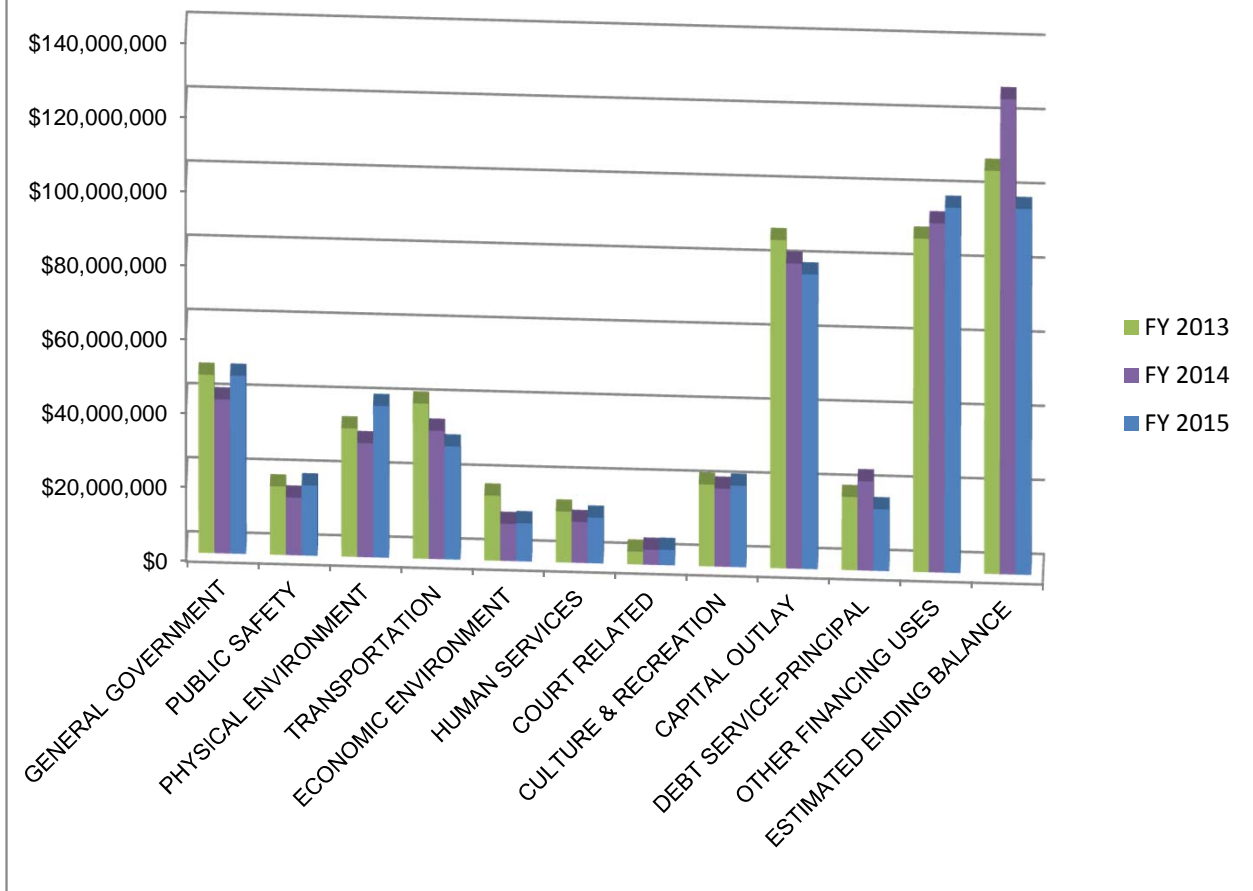
Transfers to Constitutional Officers – Transfers to the Clerk of Circuit Court, Sheriff, Property Appraiser, Tax Collector and the Supervisor of Elections for the operations of their department.

Revenue Summary FY 2013-2015



ESTIMATED REVENUES:	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget
EST. BEGINNING BALANCES	\$250,920,821	\$234,244,253	\$225,346,397
AD VALOREM TAXES	115,107,756	124,721,223	129,688,366
OTHER TAXES	6,798,000	6,908,000	7,366,328
LICENSES & PERMITS	13,683,826	13,790,209	14,691,879
INTERGOVERNMENTAL REVENUES	62,199,659	50,785,468	45,201,117
CHARGES FOR SERVICES	38,534,029	35,876,803	36,904,428
FINES AND FORFEITS	1,092,743	1,120,018	1,094,827
MISCELLANEOUS REVENUES	9,649,113	9,165,354	8,661,621
OTHER FINANCING SOURCES	18,482,005	30,757,648	21,616,397
LESS 5%	-9,499,062	-9,818,063	-9,905,655
TOTAL EST. REVENUE SOURCES	\$506,968,890	\$497,550,913	\$480,665,705

Expenditure Summary FY 2013-2015



ESTIMATED EXPENDITURES:	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget
GENERAL GOVERNMENT	\$48,110,125	\$41,559,613	\$48,060,732
PUBLIC SAFETY	18,475,780	15,559,940	18,993,876
PHYSICAL ENVIRONMENT	34,657,470	30,777,785	40,920,587
TRANSPORTATION	41,883,498	34,661,144	30,525,523
ECONOMIC ENVIRONMENT	17,548,593	10,018,380	10,309,876
HUMAN SERVICES	13,750,640	11,050,061	12,339,569
COURT RELATED	3,467,564	4,078,525	4,155,082
CULTURE & RECREATION	22,088,989	21,073,666	22,005,671
CAPITAL OUTLAY	88,543,317	82,321,760	79,508,065
DEBT SERVICE-PRINCIPAL	19,750,388	24,106,108	16,670,137
OTHER FINANCING USES	89,953,332	94,200,080	98,499,137
ESTIMATED ENDING BALANCE	108,739,194	128,143,851	98,677,450
TOTAL EXPENDITURES, USES	\$506,968,890	\$497,550,913	\$480,665,705

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	FUND			FUNDS			FUNDS		
	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	66,526,596	54,195,628	48,497,211	89,367,907	89,663,569	67,305,160	5,048,456	4,483,576	5,245,599
TAXES:									
AD VALOREM	41,482,049	43,709,252	58,734,103	73,403,447	80,778,073	70,711,303	222,260	233,898	242,960
OTHER TAXES & FEES	35,000	924,900	998,228	3,648,500	2,756,750	2,925,000	751,500	793,250	835,000
LICENSES & PERMITS	2,340,243	4,034,205	3,811,131	2,241,448	777,188	395,358	1,808,079	1,348,919	1,363,668
INTERGOVERNMENTAL REVENUES	22,314,825	13,344,109	14,283,188	34,668,364	32,511,552	26,018,122	5,199,807	4,899,807	4,899,807
CHARGES FOR SERVICES	1,126,902	1,391,392	1,312,599	3,294,919	3,307,224	3,470,208	0	0	0
FINES AND FORFEITS	39,000	36,500	53,178	554,266	584,041	613,840	396,477	396,477	324,809
MISCELLANEOUS REVENUES	4,318,161	4,656,591	4,510,153	2,742,892	3,069,173	2,410,599	597,256	324,650	326,872
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	1,236,769	2,760,288	2,579,384	5,398,999	6,458,017	7,480,436	5,033,934	5,367,298	5,445,973
PROCEEDS FROM LOANS/BONDS				0	0	1,200,000	0	0	0
INTERNAL SERVICES & OTHER				0	0	0	0	0	0
LESS 5%	-2,757,407	-3,012,068	-3,664,352	-4,655,774	-4,746,565	-4,179,834	-386,516	-387,098	-398,222
TOTAL EST. REVENUE SOURCES	136,662,138	122,040,797	131,114,823	210,664,968	215,159,022	178,350,192	18,671,253	17,460,777	18,286,466
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	24,458,011	19,559,496	22,282,983	6,585,369	6,015,078	6,746,526	5,248	5,248	5,248
PUBLIC SAFETY	4,670,747	3,937,697	4,099,656	12,800,160	10,593,175	13,315,355	0	0	0
PHYSICAL ENVIRONMENT	1,982,682	1,908,108	2,219,646	5,789,550	6,808,056	8,470,255	0	0	0
TRANSPORTATION	1,008,999	966,690	37,942	30,651,016	31,080,419	24,683,186	35,089	4,365	0
ECONOMIC ENVIRONMENT	13,406,062	6,341,491	6,952,933	3,315,541	3,185,182	2,846,354	0	0	0
HUMAN SERVICES	9,932,080	7,088,890	8,314,461	3,761,560	3,904,171	4,025,108	0	0	0
COURT RELATED	0	0	0	3,410,564	4,021,525	4,083,832	0	0	0
CULTURE & RECREATION	11,121,208	11,049,335	11,278,402	8,586,328	7,497,186	8,146,177	0	0	0
CAPITAL OUTLAY	1,697,603	639,388	480,106	50,201,854	45,357,080	24,652,428	0	0	0
DEBT SERVICE	229,697	38,227	0	1,583,406	1,306,271	1,591,960	13,116,008	10,159,997	12,460,819
TOTAL EXPENDITURES/EXPENSES	68,507,089	51,529,322	55,666,129	126,685,348	119,768,143	98,561,181	13,156,345	10,169,610	12,466,067
OTHER FINANCING USES									
INTERFUND TRANSFERS	4,397,502	4,260,459	11,062,588	5,406,545	9,646,830	5,413,734	0	689,388	0
TRANSFER TO CONST. OFFICERS	31,881,116	30,487,383	30,979,832	44,621,749	45,693,473	47,100,810	156,346	156,664	155,646
TOTAL EXPENDITURES & USES	104,785,707	86,277,164	97,708,549	176,713,642	175,108,446	151,075,725	13,312,691	11,015,662	12,621,713
ESTIMATED ENDING BALANCE	31,876,431	35,763,633	33,406,274	33,951,326	40,050,576	27,274,467	5,358,562	6,445,115	5,664,753
TOTAL EXPENDITURES,USES	136,662,138	122,040,797	131,114,823	210,664,968	215,159,022	178,350,192	18,671,253	17,460,777	18,286,466

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	CAPITAL			ENTERPRISE			INTERNAL SERVICE		
	FUNDS			FUNDS			FUNDS		
	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	46,878,867	36,295,189	53,306,566	17,182,645	27,983,533	29,864,526	24,781,037	21,045,265	20,548,570
TAXES:									
AD VALOREM	0	0	0	0	0	0	0	0	0
OTHER TAXES & FEES	950,000	950,000	1,050,000	0	0	0	0	0	0
LICENSES & PERMITS	374,841	338,750	2,052,514	6,128,072	6,221,360	5,999,421	0	0	0
INTERGOVERNMENTAL REVENUES	16,663	30,000	0	0	0	0	0	0	0
CHARGES FOR SERVICES	0	0	0	18,503,320	18,521,933	19,819,964	15,292,745	12,340,111	11,966,157
FINES AND FORFEITS	0	0	0	3,000	3,000	3,000	0	0	0
MISCELLANEOUS REVENUES	1,155,305	321,954	375,829	578,146	579,096	730,008	249,126	206,663	303,810
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	0	2,050,156	3,022,374	646,103	766,454	1,126,130	0	0	0
PROCEEDS FROM LOANS/BONDS	5,502,000	0	0	0	12,550,878	0	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	424,200	510,820	376,972	240,000	290,000	210,000
LESS 5%	-86,438	-76,327	-164,934	-1,281,830	-1,300,880	-1,336,463	-204,336	-154,350	-14,000
TOTAL EST. REVENUE SOURCES	54,791,238	39,909,722	59,642,349	42,183,656	65,836,194	56,583,558	40,358,572	33,727,689	33,014,537
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	237,769	617,681	2,074,507	16,620	16,620	16,620	16,644,408	15,224,690	16,816,782
PUBLIC SAFETY	0	0	0	1,004,873	1,029,068	1,578,865	0	0	0
PHYSICAL ENVIRONMENT	190,384	253,664	336,724	26,694,854	21,807,957	29,893,962	0	0	0
TRANSPORTATION	10,188,394	2,609,670	5,804,395	0	0	0	0	0	0
ECONOMIC ENVIRONMENT	300,000	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	843,489	1,084,057	1,078,701	1,241,020	1,194,121	1,239,019	0	0	0
CAPITAL OUTLAY	35,370,853	29,089,927	42,422,926	1,273,007	7,235,365	11,952,605	0	0	0
DEBT SERVICE	212,920	228,891	241,128	1,324,556	11,360,210	1,419,050	180	90	0
TOTAL EXPENDITURES/EXPENSES	47,343,809	33,883,890	51,958,381	31,554,930	42,643,341	46,100,121	16,644,588	15,224,780	16,816,782
OTHER FINANCING USES									
INTERFUND TRANSFERS	629,915	642,449	808,353	859,103	1,111,345	1,467,363	0	1,861	0
TRANSFER TO CONST. OFFICERS	350,685	200,596	275,596	50,000	0	0	0	0	0
TOTAL EXPENDITURES & USES	48,324,409	34,726,935	53,042,330	32,464,033	43,754,686	47,567,484	16,644,588	15,226,641	16,816,782
ESTIMATED ENDING BALANCE	6,466,829	5,182,787	6,600,019	9,719,623	22,081,508	9,016,074	23,713,984	18,501,048	16,197,755
TOTAL EXPENDITURES,USES	54,791,238	39,909,722	59,642,349	42,183,656	65,836,194	56,583,558	40,358,572	33,727,689	33,014,537

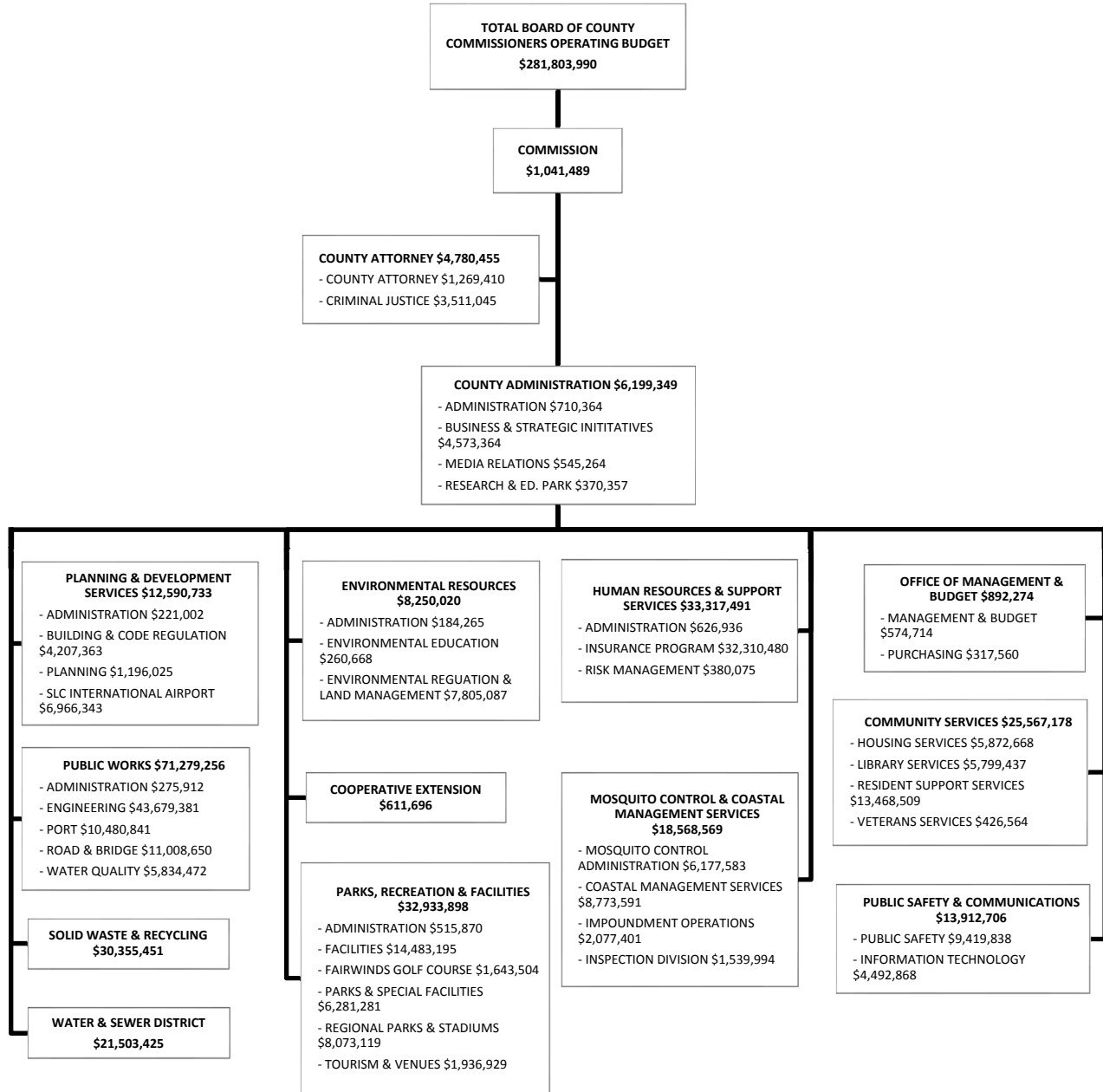
BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	EXPENDABLE TRUST			TOTAL ALL		
	FUNDS			FUNDS		
	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget
ESTIMATED REVENUES:						
EST. BEGINNING BALANCES	1,135,313	577,493	578,765	250,920,821	234,244,253	225,346,397
TAXES:						
AD VALOREM	0	0	0	115,107,756	124,721,223	129,688,366
OTHER TAXES & FEES	1,413,000	1,483,100	1,558,100	6,798,000	6,908,000	7,366,328
LICENSES & PERMITS	791,143	1,069,787	1,069,787	13,683,826	13,790,209	14,691,879
INTERGOVERNMENTAL REVENUES	0	0	0	62,199,659	50,785,468	45,201,117
CHARGES FOR SERVICES	316,143	316,143	335,500	38,534,029	35,876,803	36,904,428
FINES AND FORFEITS	100,000	100,000	100,000	1,092,743	1,120,018	1,094,827
MISCELLANEOUS REVENUES	8,227	7,227	4,350	9,649,113	9,165,354	8,661,621
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	0	3,737	175,128	12,315,805	17,405,950	19,829,425
PROCEEDS FROM LOANS/BONDS	0	0	0	5,502,000	12,550,878	1,200,000
INTERNAL SERVICES & OTHER	0	0	0	664,200	800,820	586,972
LESS 5%	-126,761	-140,775	-147,850	-9,499,062	-9,818,063	-9,905,655
TOTAL EST. REVENUE SOURCES	3,637,065	3,416,712	3,673,780	506,968,890	497,550,913	480,665,705
ESTIMATED EXPENDITURES:						
GENERAL GOVERNMENT	162,700	120,800	118,066	48,110,125	41,559,613	48,060,732
PUBLIC SAFETY	0	0	0	18,475,780	15,559,940	18,993,876
PHYSICAL ENVIRONMENT	0	0	0	34,657,470	30,777,785	40,920,587
TRANSPORTATION	0	0	0	41,883,498	34,661,144	30,525,523
ECONOMIC ENVIRONMENT	526,990	491,707	510,589	17,548,593	10,018,380	10,309,876
HUMAN SERVICES	0	0	0	13,750,640	11,050,061	12,339,569
COURT RELATED	57,000	57,000	71,250	3,467,564	4,078,525	4,155,082
CULTURE & RECREATION	296,944	248,967	263,372	22,088,989	21,073,666	22,005,671
CAPITAL OUTLAY	0	0	0	88,543,317	82,321,760	79,508,065
DEBT SERVICE	3,283,621	1,012,422	957,180	19,750,388	24,106,108	16,670,137
TOTAL EXPENDITURES/EXPENSES	4,327,255	1,930,896	1,920,457	308,276,364	275,206,982	283,489,118
OTHER FINANCING USES						
INTERFUND TRANSFERS	1,077,387	1,053,618	1,077,387	12,370,452	17,405,950	19,829,425
TRANSFER TO CONST. OFFICERS	522,984	256,014	157,828	77,582,880	76,794,130	78,669,712
TOTAL EXPENDITURES & USES	5,927,626	3,240,528	3,155,672	398,229,696	369,407,062	381,988,255
ESTIMATED ENDING BALANCE	-2,290,561	176,184	518,108	108,739,194	128,143,851	98,677,450
TOTAL EXPENDITURES,USES	3,637,065	3,416,712	3,673,780	506,968,890	497,550,913	480,665,705

ST. LUCIE BOARD OF COUNTY COMMISSIONERS

BUDGET BY DEPARTMENT

FISCAL YEAR 2014-2015



St. Lucie County FY 15 Budget Summary

Department/Division or Other Agency	FY 12 Actual	FY 13 Actual	FY 14 Amended	FY 15 Adopted	FY 15 Increase	% Change
Community Services						
Housing Services	6,909,988	4,568,064	7,888,346	5,872,668	-2,015,678	-25.6%
Library Services	3,645,703	5,611,496	5,823,266	5,799,437	-23,829	-0.4%
Resident Support Services	16,548,952	9,099,317	17,103,380	13,468,509	-3,634,871	-21.3%
Veteran Services	324,239	360,574	389,135	426,564	37,429	9.6%
Community Services Total	27,428,882	19,639,451	31,204,127	25,567,178	-5,636,949	-18.1%
Constitutional Officers						
Clerk of Circuit Court	1,599,476	1,629,258	1,623,192	1,739,448	116,256	7.2%
Excess Fees-Clerk	-543,852	-767,774	-544,000	-544,000	0	0.0%
Excess Fees-Property Appraiser	-319,091	-111,348	-239,000	-239,000	0	0.0%
Excess Fees-Sheriff	-17,528	-14,929	-6,000	-6,000	0	0.0%
Excess Fees-Supervisor of Elec.	-10,448	-62,268	-11,000	-11,000	0	0.0%
Excess Fees-Tax Collector	-2,641,849	-3,098,607	-2,353,203	-2,800,000	-446,797	19.0%
Property Appraiser Fees	4,226,099	4,144,467	4,503,330	4,658,653	155,323	3.4%
Sheriff	59,771,301	61,180,356	63,605,447	66,607,474	3,002,027	4.7%
Supervisor of Elections	2,361,987	2,598,885	2,616,974	2,743,015	126,041	4.8%
Tax Coll. & Prop. Appraiser Fees	-2,128	-2,057	0	0	0	n/a
Tax Collector Fees	4,087,534	4,706,496	5,818,048	5,796,059	-21,989	-0.4%
Constitutional Officers Total	68,511,501	70,202,478	75,013,788	77,944,649	2,930,861	3.9%
Constitutional Officers (BOCC)						
Clerk of Circuit Court (Communications)	55,326	52,476	70,000	70,000	0	0.0%
Property Appraiser (TRIM & Comm.)	44,526	44,226	115,000	115,000	0	0.0%
Sheriff (Inmate Med., Training)	3,318,606	2,980,898	3,512,530	4,633,059	1,120,529	31.9%
Supervisor of Elections (Rent, Util.)	136,959	135,257	2,730,134	1,530,709	-1,199,425	-43.9%
Tax Collector (Postage)	0	0	16,641	17,000	359	2.2%
Constitutional Officers (BOCC) Total	3,555,417	3,212,857	6,444,305	6,365,768	-78,537	-1.2%
Cooperative Extension Division						
Cooperative Extension	572,277	556,039	621,880	611,696	-10,184	-1.6%
Cooperative Extension Division Total	572,277	556,039	621,880	611,696	-10,184	-1.6%
County Administration						
Business and Strategic Initiatives	2,697,713	2,409,402	5,111,114	4,573,364	-537,750	-10.5%
County Administration	490,876	501,203	637,301	710,364	73,063	11.5%
Media Relations	450,796	466,812	495,519	545,264	49,745	10.0%

St. Lucie County FY 15 Budget Summary

Department/Division or Other Agency	FY 12 Actual	FY 13 Actual	FY 14 Amended	FY 15 Adopted	FY 15 Increase	% Change
Research & Education Park	407,005	1,796,048	616,750	370,357	-246,393	-40.0%
County Administration Total	4,046,390	5,173,465	6,860,684	6,199,349	-661,335	-9.6%
Environmental Resources						
Admin - Environmental Resources	172,589	151,349	174,869	184,265	9,396	5.4%
Environmental Education	214,888	256,239	212,554	260,668	48,114	22.6%
Environmental Regulations	260,590	293,098	276,459	304,909	28,450	10.3%
Land Management	812,561	1,011,223	9,133,451	7,500,178	-1,633,273	-17.9%
Environmental Resources Total	1,460,628	1,711,909	9,797,333	8,250,020	-1,547,313	-15.8%
Human Resources						
Human Resources	352,033	458,292	492,908	626,936	134,028	27.2%
Insurance Program	14,050,600	14,444,435	36,553,206	32,310,480	-4,242,726	-11.6%
Risk Management	260,378	193,710	347,347	380,075	32,728	9.4%
Human Resources Total	14,663,011	15,096,437	37,393,461	33,317,491	-4,075,970	-10.9%
Legislative and Legal Counsel						
Board of County Commissioners	841,131	836,714	954,731	1,041,489	86,758	9.1%
County Attorney	1,138,498	1,099,594	1,165,765	1,269,410	103,645	8.9%
Criminal Justice	2,544,453	3,153,475	2,981,404	3,511,045	529,641	17.8%
Legislative and Legal Counsel Total	4,524,082	5,089,783	5,101,900	5,821,944	720,044	14.1%
Mosquito Control & Coastal Management Svcs						
Admin - Mosquito Control	776,081	825,362	5,702,904	6,177,583	474,679	8.3%
Coastal Management Services	1,475,170	7,155,116	9,150,694	8,773,591	-377,103	-4.1%
Impoundment Operations	953,845	2,863,041	2,450,362	2,077,401	-372,961	-15.2%
Inspection Division	1,284,430	1,172,839	1,459,557	1,539,994	80,437	5.5%
Mosquito Control & Coastal Management S	4,489,524	12,016,358	18,763,517	18,568,569	-194,948	-1.0%
Non-Departmental						
CRA Payments to PSL & FP	2,943,799	2,758,424	2,856,000	3,043,000	187,000	6.5%
Debt Service	25,230,496	76,594,963	13,646,560	15,666,273	2,019,713	14.8%
Financial and Administrative	1,825,018	1,590,614	1,660,395	1,590,814	-69,581	-4.2%
General Government	1,678,717	1,720,206	1,635,564	1,753,864	118,300	7.2%
Other - Nondepartmental	-3,112,781	-10,026,911	2,638	0	-2,638	-100.0%
Reserves	0	0	78,652,055	64,181,174	-14,470,881	-18.4%
Transfers	21,864,388	20,858,822	22,554,006	18,205,874	-4,348,132	-19.3%
Value Adjustment Board	71,430	30,819	105,170	30,819	-74,351	-70.7%

St. Lucie County FY 15 Budget Summary

Department/Division or Other Agency	FY 12 Actual	FY 13 Actual	FY 14 Amended	FY 15 Adopted	FY 15 Increase	% Change
Non-Departmental Total	50,501,067	93,526,937	121,112,388	104,471,818	-16,640,570	-13.7%
Office of Management & Budget						
Management & Budget	503,449	494,722	570,624	574,714	4,090	0.7%
Purchasing	254,721	280,293	309,481	317,560	8,079	2.6%
Office of Management & Budget Total	758,169	775,016	880,105	892,274	12,169	1.4%
Parks, Recreation & Facilities						
Admin - Parks, Recreation & Facilities	226,630	266,782	475,854	515,870	40,016	8.4%
Facilities	11,534,476	9,551,402	12,615,157	14,483,195	1,868,038	14.8%
Fairwinds Golf Course	1,798,518	1,854,200	1,541,574	1,643,504	101,930	6.6%
Parks & Special Facilities	3,574,540	3,896,711	6,058,825	6,281,281	222,456	3.7%
Regional Parks & Stadiums	11,018,821	7,781,606	9,161,546	8,073,119	-1,088,427	-11.9%
Tourism & Venues	581,907	1,950,060	2,477,669	1,936,929	-540,740	-21.8%
Parks, Recreation & Facilities Total	28,734,891	25,300,762	32,330,625	32,933,898	603,273	1.9%
Planning & Development Services						
Admin. - Planning & Development Svc.	197,034	188,532	200,851	221,002	20,151	10.0%
Building and Code Regulation	1,811,928	1,773,840	4,141,270	4,207,363	66,093	1.6%
Planning	1,085,380	1,081,519	1,232,568	1,196,025	-36,543	-3.0%
SLC International Airport	7,299,468	3,764,393	7,977,711	6,966,343	-1,011,368	-12.7%
Planning & Development Services Total	10,393,810	6,808,285	13,552,400	12,590,733	-961,667	-7.1%
Public Safety & Communications						
Information Technology	3,295,813	3,249,581	4,251,053	4,492,868	241,815	5.7%
Public Safety - 800 MHz	-422,702	426,816	529,632	470,613	-59,019	-11.1%
Public Safety - Animal Control	484,697	478,461	575,108	505,570	-69,538	-12.1%
Public Safety - Cent. Communications	5,040,757	4,738,735	8,219,352	6,628,517	-1,590,835	-19.4%
Public Safety - Emergency Mgmt.	694,273	648,217	928,223	921,448	-6,775	-0.7%
Public Safety - Marine Safety	395,490	403,330	432,586	472,857	40,271	9.3%
Public Safety - RAD Plan	357,110	349,795	422,627	420,833	-1,794	-0.4%
Public Safety & Communications Total	9,845,438	10,294,936	15,358,581	13,912,706	-1,445,875	-9.4%
Public Works						
Administration - Public Works	253,200	252,075	258,479	275,912	17,433	6.7%
Engineering	11,731,672	13,070,144	42,290,500	43,679,381	1,388,881	3.3%
Port	224,269	2,591,440	11,229,962	10,480,841	-749,121	-6.7%
Road & Bridge/Drainage	1,458,573	1,173,805	1,519,931	1,875,605	355,674	23.4%

St. Lucie County FY 15 Budget Summary

Department/Division or Other Agency	FY 12 Actual	FY 13 Actual	FY 14 Amended	FY 15 Adopted	FY 15 Increase	% Change
Road & Bridge/Maintenance	3,020,531	3,142,539	5,774,381	8,010,624	2,236,243	38.7%
Road & Bridge/Traffic	927,689	1,184,120	1,282,661	1,122,421	-160,240	-12.5%
Water Quality	3,100,045	7,613,404	9,783,614	5,834,472	-3,949,142	-40.4%
Public Works Total	20,715,980	29,027,528	72,139,528	71,279,256	-860,272	-1.2%
Solid Waste Division						
Solid Waste & Recycling	10,276,706	14,028,361	33,274,809	30,355,451	-2,919,358	-8.8%
Solid Waste Division Total	10,276,706	14,028,361	33,274,809	30,355,451	-2,919,358	-8.8%
Statutorily Mandated & Non-County Agencies						
Court - Other	106,517	108,489	765,437	514,923	-250,514	-32.7%
Court Related	1,490,437	1,390,143	3,099,448	2,607,295	-492,153	-15.9%
Guardian Ad Litem	414,698	342,183	401,525	379,937	-21,588	-5.4%
Medical Examiner	574,510	496,477	457,702	474,248	16,546	3.6%
Non-County Agencies	1,073,862	1,053,245	2,127,066	2,166,093	39,027	1.8%
Public Defender	366,945	375,954	395,825	449,078	53,253	13.5%
Public Health	868,295	868,295	868,295	922,647	54,352	6.3%
Soil & Water Conservation	58,288	56,861	57,915	61,800	3,885	6.7%
State Attorney	696,348	738,617	855,644	827,978	-27,666	-3.2%
Transportation Planning Organization	629,813	696,568	1,369,704	1,675,481	305,777	22.3%
Statutorily Mandated & Non-County Agenc	6,279,712	6,126,831	10,398,561	10,079,480	-319,081	-3.1%
Water & Sewer District						
Water & Sewer Dist. - County Support	0	7,219	0	0	0	n/a
Water & Sewer Dist. - N. County	6,891,752	7,938,661	30,270,420	13,675,721	-16,594,699	-54.8%
Water & Sewer Dist. - S. Hutch	2,419,780	2,334,326	7,526,835	7,827,704	300,869	4.0%
Water & Sewer District Total	9,311,533	10,280,205	37,797,255	21,503,425	-16,293,830	-43.1%
Grand Total	276,069,019	328,867,637	528,045,247	480,665,705	-47,379,542	-9.0%

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.

2013-2014 MILLAGE

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

2013-2014 TAXES

This is the computed taxes derived by multiplying the 2013-2014 Millage by the Prior Years Value and then dividing by 1000.

2014-2015 ROLLBACK RATE

The Rollback Rate is the millage that would have to be levied in 2014-2015 to produce the same computed tax revenue as last year. The calculation is 2013-2014 Taxes (less Tax Increment Financing-TIF) divided by 2014-2015 Adjusted Value (less TIF) and multiplied by 1000.

2014-2015 ROLLBACK TAXES

Rollback Taxes is the amount of computed taxes that would be generated in 2014-2015 if the millage imposed was the 2013-2014 Rollback Rate. The formula is: 2014-2015 Rollback Rate multiplied by the 2014-2015 Gross Value and then divided by 1000.

2014-2015 MILLAGE

This figure represents the millage for the 2014-2015 fiscal year. It is interpreted as dollars per thousand.

2014-2015 TAXES

This is derived by multiplying the 2014-2015 Millage by the 2014-2015 Gross Value and then dividing by 1000.

PRIOR YEARS VALUE

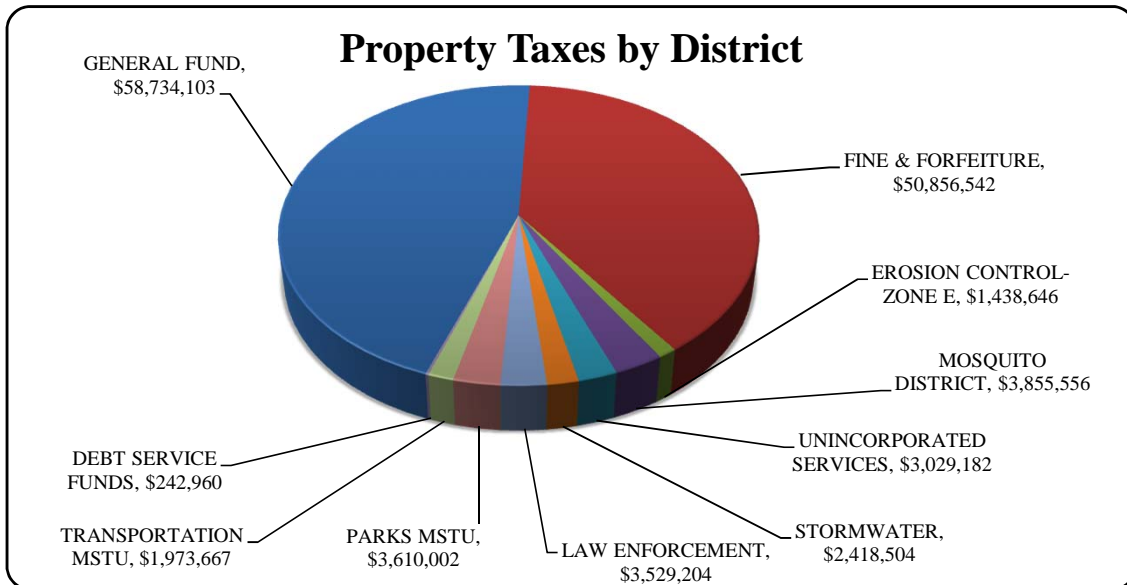
This is the prior year’s Final Value as determined by the Office of the Property Appraiser.

2014-2015 GROSS VALUE

This is the 2014-2015 fiscal year Gross Value as determined by the Office of the Property Appraiser.

Property Taxes by District

GENERAL FUND	\$58,734,103
FINE & FORFEITURE	\$50,856,542
EROSION CONTROL-ZONE E	\$1,438,646
MOSQUITO DISTRICT	\$3,855,556
UNINCORPORATED SERVICES	\$3,029,182
STORMWATER	\$2,418,504
LAW ENFORCEMENT	\$3,529,204
PARKS MSTU	\$3,610,002
TRANSPORTATION MSTU	\$1,973,667
DEBT SERVICE FUNDS	<u>\$242,960</u>
	\$129,688,366



WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2014-2015

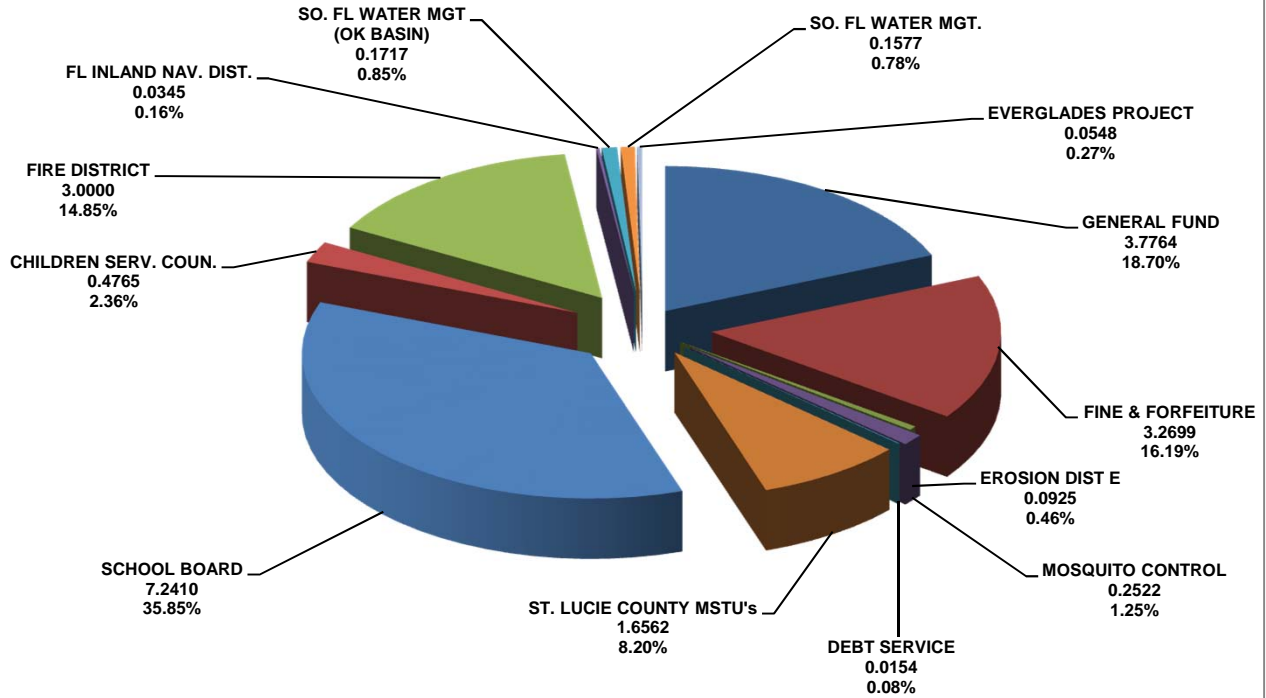
	A	B	C	D	E	F	G	H
FUND NAME	2013-14 Millage	2013-14 Taxes	2014-15 Rollback Rate	2014-15 Rollback Taxes	2014-15 Millage	2014-15 Taxes	Prior Year's Value ¹	2014-15 Gross Value ¹
COUNTY								
GENERAL FUND	2.9221	44,192,033	2.8619	44,510,944	3.7764	58,734,103	15,123,381,622	15,552,934,933
FINE & FORFEITURE	3.9699	60,038,313	3.8881	60,471,366	3.2699	50,856,542	15,123,381,622	15,552,934,933
SUBTOTAL COUNTY	6.8920	104,230,346	6.7500	104,982,311	7.0463	109,590,645		
DEPENDENT DISTRICTS								
EROSION CONTROL - ZONE E	0.0925	1,398,913	0.0905	1,407,541	0.0925	1,438,646	15,123,381,622	15,552,934,933
MOSQUITO DISTRICT ²	0.4065	6,043,569	0.3977	6,079,915	0.2522	3,855,556	14,867,328,542	15,287,691,777
SUBTOTAL DEPENDENT DIST.	0.4990	7,442,482	0.4882	7,487,456	0.3447	5,294,202		
TOTAL COUNTY/DEPENDENT DIST.	7.3910	111,672,828	7.2382	112,469,766	7.3910	114,884,847		
MUNICIPAL SERVICE TAXING UNITS (MSTUs)								
UNINCORPORATED SERVICES ³	0.4380	3,024,193	0.4380	3,029,182	0.4380	3,029,182	6,904,550,342	6,915,939,628
STORMWATER ³	0.3497	2,414,521	0.3497	2,418,504	0.3497	2,418,504	6,904,550,342	6,915,939,628
LAW ENFORCEMENT ³	0.5103	3,523,392	0.5103	3,529,204	0.5103	3,529,204	6,904,550,342	6,915,939,628
PARKS MSTU ⁴	0.2313	3,513,517	0.2265	3,535,086	0.2313	3,610,002	15,190,303,064	15,607,443,341
TRANSIT MSTU	0.1269	1,919,157	0.1241	1,930,119	0.1269	1,973,667	15,123,381,622	15,552,934,933
SUBTOTAL MSTU	1.6562	14,394,780	1.6486	14,442,095	1.6562	14,560,559		
TOTAL AGGREGATE MILLAGE	8.3359	126,067,608	8.2029	127,579,170	8.3229	129,445,406	15,123,381,622	15,552,934,933
AGGREGATE MILLAGE INCREASE (DECREASE)					-0.0130			
INCREASE (DECREASE) OVER ROLL-BACK					0.1200			
PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK					1.46%			
VOTED DEBT								
PORT PROPERTY BOND ⁵	0.0154	236,518			0.0154	242,960	15,358,306,275	15,776,616,871
SUBTOTAL VOTED DEBT	0.0154	236,518			0.0154	242,960		
GRAND TOTAL OF TAXES		126,304,126				129,688,366		

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.

St. Lucie County A Typical FY 2015 Property Tax Bill

20.1988 mills



A St. Lucie County property owner, with a \$100,000 taxable property value would expect to pay \$2,019.88 for their tax bill in FY15, if they live in the unincorporated county. Does not include special assessment districts.*

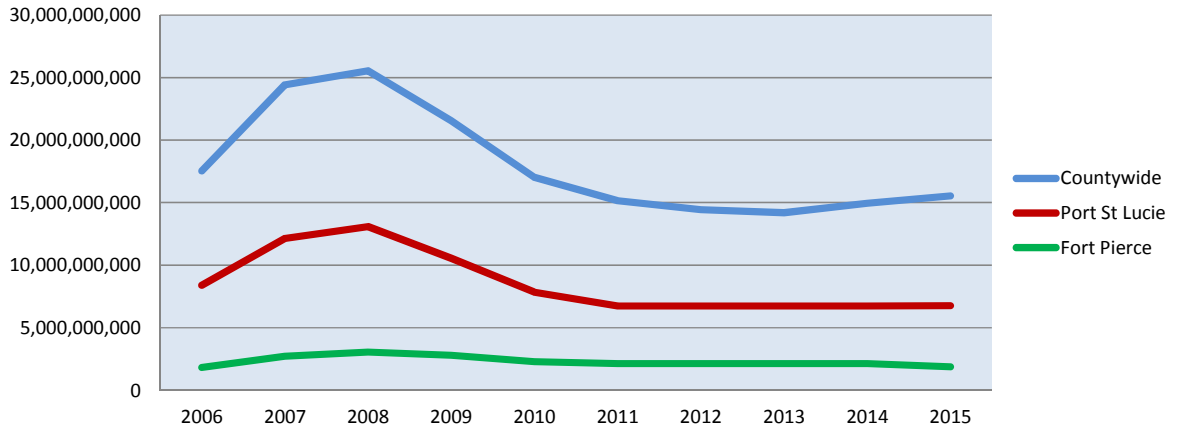
<u>TAXING AUTHORITY</u>	<u>FY 2015 ADOPTED MILLAGE RATES</u>	<u>TAX BILL</u>
GENERAL FUND	3.7764	\$377.64
FINE & FORFEITURE	3.2699	\$326.99
EROSION DIST E	0.0925	\$9.25
MOSQUITO CONTROL	0.2522	\$25.22
DEBT SERVICE	0.0154	\$1.54
St. Lucie County Government Total (County-wide)	7.4064	\$740.64
ST. LUCIE COUNTY MSTU's	1.6562	\$165.62
SCHOOL BOARD	7.2410	\$724.10
CHILDREN SERV. COUN.	0.4765	\$47.65
FIRE DISTRICT	3.0000	\$300.00
FL INLAND NAV. DIST.	0.0345	\$3.45
SO. FL WATER MGT (OK BASIN)	0.1717	\$17.17
SO. FL WATER MGT.	0.1577	\$15.77
EVERGLADES PROJECT	0.0548	\$5.48
Other Jurisdictions Total	12.7924	\$1,279.24
TOTAL TAX BILL	20.1988	\$2,019.88

*Special Assessment Districts may include assessments for Lighting, Water, Sewer, Solid Waste and Stormwater.

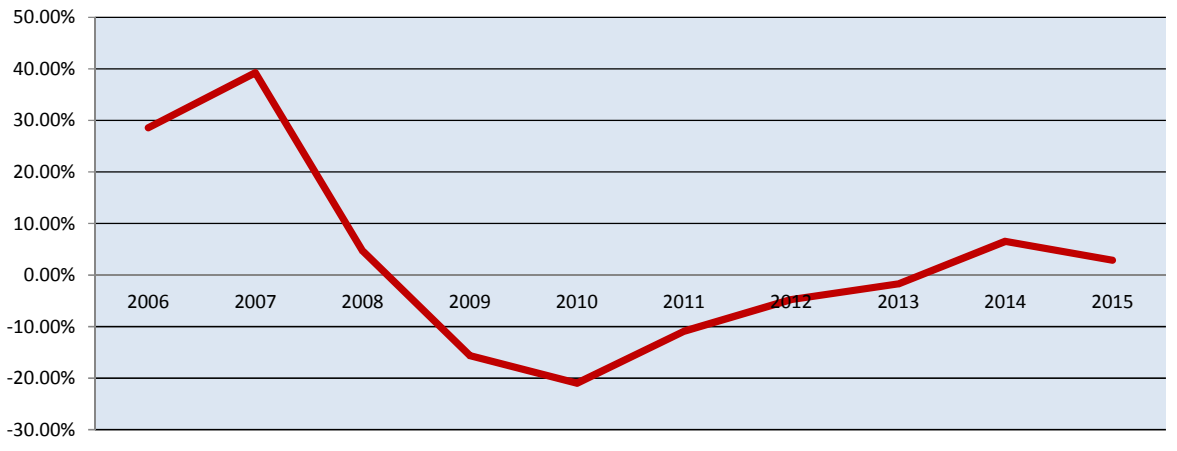
ST. LUCIE COUNTY
MILLAGE RATES HISTORY FISCAL YEARS 2006 - 2015

FISCAL YEAR	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1 COUNTY COMMISSION										
2 GENERAL FUND	4.1248	4.2734	4.2299	3.6173	2.7694	2.8707	2.9221	2.9221	2.9221	3.7764
3 FINE & FORFEITURE	3.3178	2.3778	1.9352	2.5478	3.3957	3.9699	3.9699	3.9699	3.9699	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	0.1000	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925
5 SUBTOTAL COUNTYWIDE MILLAGE	7.5426	6.7512	6.2576	6.2576	6.2576	6.9331	6.9845	6.9845	6.9845	7.1388
6 MOSQUITO CONTROL	0.2757	0.2200	0.2036	0.2036	0.2036	0.2036	0.2036	0.2036	0.4065	0.2522
7 COUNTYWIDE MAX MILL.	7.8183	6.9712	6.4612	6.4612	6.4612	7.1367	7.1881	7.1881	7.3910	7.3910
8 MUNICIPAL SERVICE TAXING UNITS (MSTU)										
9 COMMUNITY DEVELOPMENT MSTU	0.5256	0.4641	0.4605	0.4605	0.4380	0.4380	0.4380	0.4380	0.4380	0.4380
10 LAW ENFORCEMENT MSTU	0.3557	0.3188	0.3511	0.3511	0.3736	0.5103	0.5103	0.5103	0.5103	0.5103
11 STORMWATER	0.4108	0.5082	0.4731	0.4731	0.4731	0.4731	0.3497	0.3497	0.3497	0.3497
12 PARKS MSTU	0.2500	0.2500	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313
13 COUNTY TRANSIT MSTU	0.0900	0.0900	0.0833	0.0833	0.0833	0.1269	0.1269	0.1269	0.1269	0.1269
14 SUBTOTAL - MSTUs	1.6321	1.6311	1.5993	1.5993	1.5993	1.7796	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	0.0240	0.0154	0.0144	0.0154	0.0154	0.0154	0.0154	0.0154	0.0154	0.0154
18 ENVIRONMENTAL LAND (CTYWIDE)	0.1250	0.0823	0.0776	0.0459	0.0459	0.0459	0.0000	0.0000	0.0000	0.0000
19 SUBTOTAL - DEBT MAXIMUM MILLAGE	0.1490	0.0977	0.0920	0.0613	0.0613	0.0613	0.0154	0.0154	0.0154	0.0154
20										
21 SCHOOL DISTRICT										
22 NON-VOTED CAPITAL IMPRV.	2.0000	2.0000	2.0000	1.7500	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
23 REQUIRED LOCAL EFFORT	5.4910	5.0610	4.8140	5.2490	5.4780	5.6790	5.3800	5.2730	5.0090	4.9930
24 VOTED CAPITAL IMPRV.	0.1820	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25 DISCRETIONARY	0.6400	0.6760	0.6760	0.6860	0.9980	0.9980	0.9980	0.9980	0.7480	0.7480
26 TOTAL SCHOOL DISTRICT MILLAGE	8.3130	7.7370	7.4900	7.6850	7.9760	8.1770	7.8780	7.7710	7.2570	7.2410
27 OTHER TAXING AGENCIES										
28 CHILDREN'S SERVICE COUNCIL	0.3915	0.3915	0.3858	0.3858	0.4872	0.4872	0.4872	0.4872	0.4872	0.4765
29 FIRE DISTRICT	2.7806	2.4562	2.2000	2.2000	2.2000	2.4839	2.6500	2.6500	3.0000	3.0000
30 FLA. INLAND NAV. DISTRICT	0.0385	0.0385	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345
31 SO. FLA. WATER MGT.(OKEE BASIN)	0.3130	0.3130	0.2797	0.2797	0.2797	0.2797	0.1954	0.1919	0.1838	0.1717
32 SO. FLA. WATER MGT.	0.2840	0.2840	0.2549	0.2549	0.2549	0.2549	0.1785	0.1757	0.1685	0.1577
33 EVERGLADES PROJECT	0.1000	0.1000	0.0894	0.0894	0.0894	0.0894	0.0624	0.0624	0.0587	0.0548
34 TOTAL OTHER TAX AUTHORITIES	3.9076	3.5832	3.2443	3.2443	3.3457	3.6296	3.6080	3.6017	3.9327	3.8952
35 TOTAL ALL TAX AUTHORITIES	21.8200	20.0202	18.8868	19.0511	19.4435	20.7842	20.3457	20.2324	20.2523	20.1988
36										
37 CITY OF FORT PIERCE	7.8305	5.9823	5.4674	5.4674	5.4674	5.4674	5.4674	5.7131	6.6050	6.5786
38 CITY OF PORT ST. LUCIE	4.6899	4.4399	4.2172	4.2172	4.6866	5.4723	5.7289	5.6289	5.6289	5.6289
39 TOWN OF ST. LUCIE VILLAGE	1.0000	1.5000	1.2500	1.3400	1.6100	1.6700	1.7300	1.7200	1.7200	1.7500
40										
41 (NOTE: DOES NOT INCLUDE SPECIAL TAXING DISTRICT MSTU'S)										

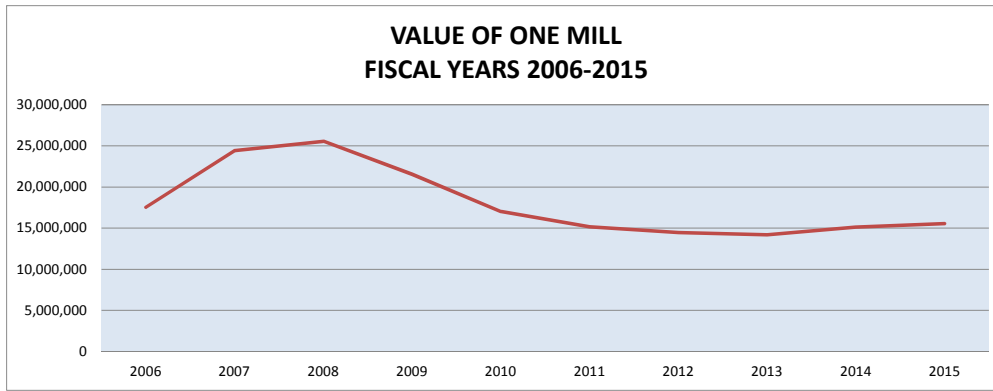
Taxable Property Values



Percentage Change in Countywide Property Values

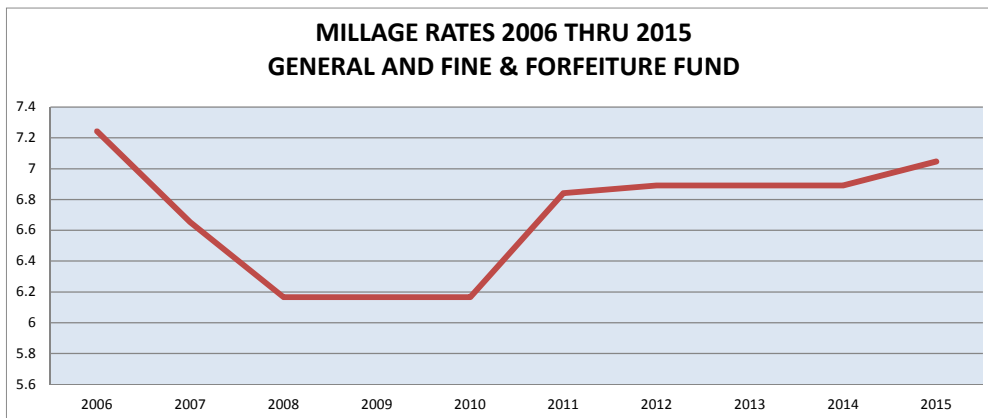


FISCAL YEAR	GENERAL FUND			FISCAL YEAR	GENERAL FUND		
	CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE		CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE
1981	2,300,802,183			1998	7,937,402,083	451,371,893	6.03%
1982	2,521,586,744	220,784,561	9.60%	1999	7,738,060,581	-199,341,502	-2.51%
1983	2,867,734,704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



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		



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

Clerk of the Circuit Court (001-8191-800)

(Clerk to the Board)

Mission	The goal of the St. Lucie County Clerk’s Office is to efficiently and effectively perform the responsibilities of the Clerk of the Circuit and County Courts, Clerk to the Board of County Commissioners, Recorder, Guardian of Public Records, Treasurer, and Auditor.
Functions	The Clerk of the Courts serves as the clerk, accountant, and auditor for the Board of County Commissioners. The Clerk’s budget consists of two parts. The first part 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. The Clerk submits a budget for the portion of his budget related to Finance responsibilities to the Board each year. In addition to the budget submitted by the Clerk, the County funds communications expenses directly in accordance with Florida Statutes 29.008.
Statutory Responsibilities	Florida Statutes Chapter 28 Clerks of the Circuit Courts; Chapter 34 County Courts; Chapter 36 County Depositories; Chapter 43 Courts; General Provisions; and Chapter 938 Court Costs.
Major Variances	The FY 2014/2015 budget includes a \$166,256 increase to provide resources for professional full-time accountant/auditor positions and will support the increasing workload of the Financial Services department. In addition, the increase provides for a discretionary 3% cost of living adjustment to the base salary of Clerk to the Board professionals. An additional \$30,000 was approved for Carpet, Tile Replacement for FY 15.

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Constitutional Payments	1,599,476	1,629,258	1,623,192	1,709,448	86,256	5.31%
Clerk-One Time Funding-Carpet, Tile Replacement	0	0	0	30,000	30,000	N/A
Add. Support – Clerk of the Circuit Court	100,000	70,000	70,000	70,000	0	0.00%
Total Budgetary Costs (Clerk to the Board)	1,699,476	1,699,258	1,693,192	1,809,448	116,256	11.47%
Funding Sources						
001 General Fund	1,699,476	1,699,258	1,693,192	1,809,448	116,256	11.47%
Total Revenues	1,699,476	1,699,258	1,693,192	1,809,448	116,256	11.47%
Staffing Summary						
Clerk of the Circuit Court (Clerk to the Board)	18	18	18	18	0	0.00%
Total Full-Time Equivalent (FTE)	18	18	18	18	0	0.00%

Property Appraiser (Various-8191-800)

Mission	The goal of the St. Lucie County Property Appraiser’s Office is to locate, appraise and assess all property located within St. Lucie County according to the laws of the State of Florida, thereby assuring all property owners with a fair and equitable taxing structure.
Functions	<p>The Property Appraiser is the 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) (F.S. 192.091). The fees are based on the approved budget, and allocated based on prior year tax collections. The estimated budget is submitted to the Department of Revenue (DOR) on June 1st (F.S. 195.087). A copy is provided to the County at the same time. DOR notifies the County of its tentative budget decisions by July 15; the Appraiser or Board may submit information for DOR to consider prior to its final decision on or before August 15. The DOR’s budget decisions may be appealed to the Governor and Cabinet. The budgeted amounts are the Board's portion of the Property Appraiser's budget. In addition to the budget submitted by the Property Appraiser, the County funds items directly, such as communications and printing.</p> <ol style="list-style-type: none"> 1. Assess all property located within St. Lucie County. 2. Provide effective and efficient service to the citizens of St. Lucie County. 3. Administer all exemptions and classifications. 4. Provide Tax Roll for all taxing authorities. 5. Administer the Truth in Millage (TRIM) process.
Statutory Responsibilities	Florida Statutes, Chapter 192.091 and Florida Statute, chapter 195.087, Chapters 193, 194, 196, 197, 200.
Major Variances	Some of the Property Appraiser fees are budgeted within the budgets of the County Departments.

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Constitutional Payments	4,362,029	4,230,981	4,548,865	4,756,913	208,048	4.57%
Add. Support – Property Appraiser	78,750	78,750	115,000	115,000	0	0.00%
Total Budgetary Costs	4,440,779	4,309,731	4,663,865	4,871,913	208,048	4.46%
Funding Sources						
001 General Fund	3,201,644	3,101,028	3,361,537	3,544,981	183,444	5.46%
107 Fine & Forfeiture Fund	840,416	828,863	905,607	988,314	82,707	9.13%
Grants or Other Revenue Sources	398,719	379,840	396,721	338,618	-58,103	-14.65%
Total Revenues	4,440,779	4,309,731	4,663,865	4,871,913	208,048	4.46%
Staffing Summary						
Property Appraiser	70	70	72	74	2	2.78%
Total Full-Time Equivalents (FTE)	70	70	72	74	2	2.78%

St. Lucie County Sheriff (001/107/various-8191-800/6000)

Mission	The goal of the St. Lucie County Sheriff’s Office is to provide the highest professional level of effective and efficient law enforcement services to the residents of St. Lucie County.
Functions	<p>The Sheriff is the chief law enforcement officer for the County. The Sheriff submits his budget to the County each year in accordance with Florida Statute 30.49(2) (a). 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.</p> <ol style="list-style-type: none"> 1. Provide a uniformed deputy to respond to all emergency and non-emergency calls for service. 2. Investigate crimes and diligently pursue those persons who violate the law. 3. Provide School Resource Officers at the schools. 4. Execute all processes of the Supreme Court, Circuit Court, County Court, and Board of County Commissioners. 5. Provide St. Lucie County courthouse and courtroom security. 6. Provide St. Lucie County with informational publications and programs for crime prevention.
Statutory Responsibilities	Florida Statutes Article V, Chapter 30 - Sheriffs
Major Variances	The FY 2014-2015 budget includes a three percent across-the-board cost of living adjustment for all employees, a 6% increase in health insurance premiums, a 2.5% increase in jail medical costs, increased costs for technical maintenance contracts and matching dollars for the Community Oriented Policing Services (COPS) grant that added five additional deputies to the School Resource Deputy Program. This budget also includes an increase in additional support due mostly to appropriations for crime prevention funds of \$1,131,999.

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Judicial	3,292,381	3,362,954	3,708,936	3,672,150	-36,786	-0.99%
Law Enforcement	31,976,712	32,567,642	34,337,258	35,299,070	961,812	2.80%
Correction/Detention	24,502,208	25,024,223	25,559,253	27,147,504	1,588,251	6.21%
Sheriff-One Time Funding (FY13 Computer Aided Dispatch Training); FY15 Capital-Vehicles	0	225,537	0	488,750	488,750	N/A
Constitutional Payments	59,771,301	61,180,356	63,605,447	66,607,474	3,002,027	4.72%
Add. Support – Sheriff: (Grant, LETF, Inmate Medical, etc.)	4,296,379	4,981,603	3,456,296	4,633,059	1,176,763	34.05%
Total Budgetary Costs	64,067,680	66,161,959	67,061,743	71,240,533	4,178,790	6.23%

Funding Sources						
001 General Fund	22,275,671	23,621,299	23,262,255	24,531,621	1,269,366	5.46%
107 Fine & Forfeiture Fund	40,095,630	40,789,057	42,923,192	46,068,792	3,145,600	7.33%
Grants or Other Revenue Sources	1,696,379	1,751,603	876,296	640,120	-236,176	-26.95%
Total Revenues	64,067,680	66,161,959	67,061,743	71,240,533	4,178,790	6.23%
Staffing Summary						
Judicial	33.50	33.50	33.50	33.50	0	0.00%
Law Enforcement	307.00	307.00	309.00	309.00	0	0.00%
Correction/Detention	215.00	215.00	215.00	215.00	0	0.00%
Total Full-Time Equivalents (FTE)	555.50	555.50	557.50	557.50	0	0.00%

*Sheriff Department may have additional FTEs funded by other sources

Supervisor of Elections (001/various-8191-800)

Mission	The goal of the St. Lucie County Supervisor of Elections Office is to pursue excellence in the registration of citizens to vote in compliance with the National Voter Registration Act as well as process and maintain voter records in a timely and professional manner that serves all citizens of St. Lucie County. The Supervisor of Elections will conduct all elections within St. Lucie County with integrity and accuracy, and in the most proficient and cost effective manner to serve all citizens.
Functions	<p>The Supervisor of Elections is the officer in charge of implementation of the state election laws. The Supervisor of Elections submits its budget to the County each year in accordance with Florida Statute 129.03. 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 the budget has been modified, the Board must notify the Supervisor of Elections in writing of its action to specific items amended. The Supervisor of Elections budget is supported by ad valorem taxes in the General Fund. In addition to the budget submitted by the Supervisor of Elections, the County funds items directly such as utilities and rent.</p> <ol style="list-style-type: none"> 1. Conduct all regularly scheduled federal, state, county and municipal elections as well as any special election as required by the State, County, and Cities in St. Lucie County or special district. 2. Maintain registration records in physical and electronic form via the statewide voter registration data base. 3. Perform voter outreach at many local events to educate the public on how to register to vote or make changes to their registration as well as provide opportunities to answer questions concerning registration, voting and elections. 4. Qualify all candidates for county or special district office within St. Lucie County. 5. Train poll workers for each election as required by state statutes. 6. Verification of signatures on candidate and initiative petitions with certification to the State of Florida. 7. Publish election related material and advertising as required by state statute notifying citizens, candidates, political parties, and committees of dates of events relating to all elections.
Statutory Responsibilities	Florida Constitution; Florida Statutes 97-106 Elections Code; Florida Statute 129.201-129.202; Florida Statutes 189; Florida Statutes 190; The National Voter Registration Act; The Voting Rights Act; The Help American Act of 2002
Major Variances	The FY 2014/15 budget includes a \$202,000 increase for purchase of an Absentee Ballot inbound sorting system. Also, the FY 2014-2015 budget includes increases for a 3% Cost of Living Adjustment (COLA) for salaries and wages of staff, the hiring of one additional staff member, and allows for the increases in costs related to communications, postage, equipment rental, and equipment maintenance. In addition to the budget submitted by the Supervisor of Elections, the County funds items directly such as utilities, \$60,000 and building rental, \$152,202 and \$1,318,507 for a Supervisor of Elections building.

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Constitutional Payments	2,263,029	2,293,764	2,354,085	2,541,015	186,930	7.94%
Supervisor of Elections-One Time Funding-FY15 Absentee Ballot Inbound Sorting System (Bell & Howell)	19,958	0	1,153,750	202,000	-951,750	-82.49%
Add. Support – Supervisor of Elections	160,000	1,483,157	1,478,507	1,530,709	52,202	3.53%
Total Budgetary Costs	2,442,987	3,776,921	4,986,342	4,273,724	-712,618	-14.29%

Funding Sources						
001 General Fund	2,282,987	2,293,764	3,507,835	2,743,015	-764,820	-21.80%
Grants or Other Revenue Source	160,000	1,483,157	1,478,507	1,530,709	52,202	3.53%
Total Revenues	2,442,987	3,776,921	4,986,342	4,273,724	-712,618	-14.29%
Staffing Summary						
Supervisor of Elections	17	17	17	18	1	5.88%
Total Full-Time Equivalents (FTE)	17	17	17	18	1	5.88%

Tax Collector (Various-8191-800)

Mission	Chris Craft’s mission as Tax Collector is to provide our neighbors the highest level of customer service through innovative technology and highly trained professionals while maintaining the public trust.
Functions	<p>The Tax Collector is an independently elected constitutional officer who collects taxes for state agencies as well as local governments. The County is just one of the Tax Collector’s local government clients. Others include the cities, school board and special districts. The state agency clients include the Department of Revenue, Florida Wildlife Conservation Commission, Department of Highway Safety and Motor Vehicles and the Department of Health. The Tax Collector is a fee officer and his office budget is reviewed and approved through the Department of Revenue. Increases must be justified, and the Tax Collector must budget within the confines of the commissions and fees his office receives for the services he provides. The single largest tax collected in the State is the ad valorem tax. At the end of the year, any fees not required for operating expenses are distributed to the taxing authorities.</p> <p>The budgeted amount is an estimate based on commissions and fees, and not a request from the Tax Collector. The Tax Collector’s Budget is due to the State on August 1st. The budget figures represent the amount of fees that the County anticipates paying to the Tax Collector.</p>
Statutory Responsibilities	Florida Statutes, Chapters 192, 197, 218, 319, 320, and 322
Major Variances	

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Constitutional Payments	6,957,765	7,021,487	5,878,878	5,886,746	7,868	0.13%
Add. Support – Tax Collector	0	0	16,000	17,000	1,000	2.16%
Total Budgetary Costs	6,957,765	7,021,487	5,894,878	5,903,746	8,868	0.15%
Funding Sources						
001 General Fund	4,465,767	4,465,767	3,965,767	3,965,767	0	0.00%
107 Fine & Forfeiture Fund	1,761,808	1,761,808	1,261,808	1,261,808	0	0.00%
Grants or Other Revenue Sources	730,190	793,912	667,303	676,171	8,868	1.22%
Total Revenues	6,957,765	7,021,487	5,894,878	5,903,746	8,868	0.15%
Staffing Summary						
Tax Collector	92	95	97	97	0	0.00%
Total Full-Time Equivalents (FTE)	92	95	97	97	0	0.00%

*Includes FTEs funded by other agencies or other revenue sources.

Court Administrator (183/Various-601 -6000)

Mission	The goal of the St. Lucie County Court Administrator’s Office is to manage the non-judicial functions of the court. Administrative functions and responsibilities assigned to the Court Administrator's Office are subject to the supervision and direction of the Administrative Judge. It is the role of the Court Administrator to ensure that all Court Departments function together to provide a forum for the resolution of legal disputes.
Functions	<p>Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities." This is St. Lucie County's portion of the funding including Information Technology Recording Fees. St. Lucie County’s amount includes general and administrative charges and excludes Trust Funds.</p> <ol style="list-style-type: none"> 1. Duties of the Court Administrator’s Office include personnel and fiscal management, calendar or scheduling management, information systems, space and equipment management, public information, law library operations, jury management and liaison functions to various groups and agencies. 2. The Court Administrator works closely with the office of the Clerk of the Court on all case management processes and procedures.
Statutory Responsibilities	Florida Statutes, Chapters 29.008, 938.19, 939.185, 44.108.
Major Variances	The Fiscal Year 2014-2015 budget includes new rewiring, increase for Court Program Specialist and a new System Support Analyst Position.

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Budgetary Costs (SLC share)	549,156	541,025	691,720	779,042	87,322	12.62%
Total Budgetary Costs	549,156	541,025	691,720	779,042	87,322	12.62%
Funding Sources						
001 General Fund	0	0	0	0	0	N/A
107 Fine & Forfeiture Fund	124,365	113,277	171,044	170,015	-1,029	-0.60%
Recording Fees or Other Revenue Sources	424,791	427,748	520,676	609,027	88,351	16.97%
Total Revenues	549,156	541,025	691,720	779,042	87,322	12.62%
Staffing Summary						
Court Administration	6.00	6.00	6.00	7.00	1.00	N/A
Total Full-Time Equivalents (FTE)*	6.00	6.00	6.00	7.00	1.00	N/A

*County Funded Positions only.

Guardian Ad Litem (183006/107006-685-6000)

Mission	The goal of the St. Lucie County Guardian Ad Litem’s Office is to represent the best interests of a child or incapacitated person involved in a case in superior court. The State of Florida Guardian ad Litem Program is a network of professional staff and community advocates, partnering to provide a strong voice in court and positive systemic change on behalf of Florida’s abused and neglected children.
Functions	Effective October 1, 2004, as a result of article V revision 7, Counties must fund certain costs associated with the Guardian Ad Litem Program. <ol style="list-style-type: none"> 1. A Guardian Ad Litem (GAL) is an individual appointed by the court. 2. The State of Florida Guardian Ad Litem Program is a network of professional staff and community advocates, partnering to provide a strong voice in court and positive systemic change on behalf of Florida’s abused and neglected children.
Statutory Responsibilities	Florida Constitution, Article V revision 7
Major Variances	The amount shown represents St. Lucie County's portion of the cost including general and administrative charges and Information Technology Recording Fees.

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Budgetary Costs (SLC share)	152,620	155,082	172,797	178,570	5,773	3.34%
Total Budgetary Costs	152,620	155,082	172,797	178,570	5,773	3.34%
Funding Sources						
001 General Fund	0	0	0	0	0	N/A
107 Fine & Forfeiture Fund	115,133	118,291	139,272	141,783	2,511	1.80%
Recording Fees or Other Revenue Sources	37,487	36,791	33,525	36,787	3,262	9.73%
Total Revenues	152,620	155,082	172,797	178,570	5,773	3.34%
Staffing Summary						
Guardian Ad Litem	0.00	0.00	0.00	0.00	0.00	N/A
Total Full-Time Equivalents (FTE)*	0.00	0.00	0.00	0.00	0.00	N/A

*No County Funded FTEs

Medical Examiner (107-2710-200)

Mission	The goal of the St. Lucie County Medical Examiner’s Office is to determine the cause of death, whether natural, accidental or intentional.
Functions	<p>FS406.08 provides that "Fees, salaries and expenses may be paid from the general fund or any other funds under the control of the Board of County Commissioners." The district medical examiner shall submit an annual budget to the Board of County Commissioners. This budget is net of credits not returned to the County at the end of the year as an adjustment to the following year’s budget.</p> <ol style="list-style-type: none"> 1. Required to investigate deaths occurring within the state in circumstances listed by Statute in order to determine the cause and manner of death. 2. Part of investigative team whose purpose is the timely, professional, medical, and legal investigation of death.
Statutory Responsibilities	Florida Statutes, Chapters 406.11
Major Variances	The Fiscal Year 2014-2015 includes an increase due to lesser credit unused funds adjustments from FRS and health care costs received in the prior year.

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Budgetary Costs (SLC share)	574,510	496,477	457,702	474,248	16,546	3.62%
Total Budgetary Costs	574,510	496,477	457,702	474,248	16,546	3.62%
Funding Sources						
001 General Fund	0	0	0	0	0	N/A
107 Fine & Forfeiture Fund	574,510	496,477	457,702	474,248	16,546	3.62%
Recording Fees or Other Revenue Sources	0	0	0	0	0	N/A
Total Revenues	574,510	496,477	457,702	474,248	16,546	3.62%
Staffing Summary						
Medical Examiner	9.00	9.00	9.00	9.00	0.00	0.00%
Total Full-Time Equivalent (FTE)*	9.00	9.00	9.00	9.00	0.00	0.00%

*The Total FTEs are funded by other counties and other revenue sources.

Public Defender (107/107006-603-6000)

Mission	The goal of the St. Lucie County Public Defender’s Office is to protect the constitutional and statutory rights of all citizens through the effective criminal legal representation of court appointed clients. The Office of the Public Defender provides superior legal representation to indigent defendants in the State of Florida.
Functions	<ol style="list-style-type: none"> 1. Represent indigent clients charged with criminal offenses filed in Circuit, County, Juvenile, and Traffic Court. 2. Represent indigent clients with cases on appeal to the First District Court of Appeal. 3. Represent indigent clients in civil commitment proceedings under the Baker Act. 4. To provide for the realization of the constitutional guarantees of counsel in the representation of indigents, including related necessary services and facilities, in criminal and juvenile proceedings within the State, and to assure effective assistance and continuity of counsel to indigent accused taken into custody and indigent defendants in criminal and juvenile proceedings before the courts of the State of Florida <p>Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities."</p>
Statutory Responsibilities	Florida Statutes, Chapters 27.51 and 29.008
Major Variances	In addition to the budget requested by the Public Defender, the County's budget includes \$52,000 for Utilities that the County is responsible for paying. Also, matching funds for a new position for the Journey Forward Program is included.

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Budgetary Costs (SLC share)	310,160	313,268	314,937	368,850	53,913	17.12%
Total Budgetary Costs	310,160	313,268	314,937	368,850	53,913	17.12%
Funding Sources						
001 General Fund	0	0	0	0	0	N/A
107 Fine & Forfeiture Fund	177,841	174,277	173,634	201,187	27,553	15.87%
Recording Fees or Other Revenue Sources	132,319	138,991	141,303	167,663	26,360	N/A
Total Revenues	310,160	313,268	314,937	368,850	53,913	17.12%
Staffing Summary						
Public Defender	2.00	2.00	2.00	3.00	1.00	50%
Total Full-Time Equivalents (FTE)*	2.00	2.00	2.00	3.00	1.00	50%

*includes staffing for the Mental Health Court in St. Lucie County.

State Attorney (107/107006-602-6000)

Mission	The goal of the St. Lucie County State Attorney's Office is to pursue justice through prosecution effectively, efficiently, and in a timely manner for all criminal cases presented to or investigated by the State Attorney. The State's Attorney heads a team of prosecutors, victim advocates, investigators and other administrative staff to seek justice in all suits, applications, or motions, civil and criminal, in which the state is a party or civil actions which are mandated by the Florida Statutes.
Functions	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 Information Technology costs. <ol style="list-style-type: none"> 1. Provide personnel and procedures to perform all duties and functions for intake, investigation, and prosecution of felony, misdemeanor, juvenile criminal cases as well as other statutory obligations such as motions to which the State is a party. 2. Facilitating the function of the Grand Jury and serving as legal advisor to the Grand Jury. 3. Assist all law enforcement agencies with legal and investigative assistance upon request. 4. Represent the State of Florida in all suits, applications, civil, and criminal motions to which the State is a party.
Statutory Responsibilities	Florida Statutes, Chapters 27 and 29.008
Major Variances	The Fiscal Year 2014-2015 budget includes an additional \$10,000 carried forward in Central Services budget for State Attorney's Building Maintenance.

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Budgetary Costs (SLC share)	742,743	775,628	855,644	827,978	-27,666	-3.23%
Total Budgetary Costs	742,743	775,628	855,644	827,978	-27,666	-3.23%
Funding Sources						
001 General Fund	0	0	0	0	0	N/A
107 Fine & Forfeiture Fund	629,978	651,744	667,484	664,996	-2,488	-0.37%
Recording Fees or Other Revenue Sources	112,765	123,884	188,160	162,982	-25,178	-13.38%
Total Revenues	742,743	775,628	855,644	827,978	-27,666	-3.23%
Staffing Summary						
State Attorney	0.00	0.00	0.00	0.00	0.00	N/A
Total Full-Time Equivalents (FTE)*	0.00	0.00	0.00	0.00	0.00	N/A

*No County funded FTEs.

Non-County Agencies (001-Various)

Mission	Each year the County’s Community Services Department coordinates with agencies from the community to provide services to St. Lucie County residents.
Functions	<p>Annually, the County accepts applications for funding from these agencies, and these applications are considered during the County’s budget process. In addition to this process, the Council on Aging also receives funding from the County related to providing transportation services under the County’s Transit MSTU. Additionally, New Horizons has a contract with the County related to jail diversion. Historically, funding for such nonprofit organizations has been appropriated from the County’s operational budget. However, the Board has determined that future funding for nonprofit organizations shall be appropriated from the fund balance rather than the operational budget and approved Resolution No. 10-263 establishing a funding policy for Non-Profit Agencies.</p> <p>1. Effective with the Fiscal Year 2013 budget beginning October 1, 2012, all funding for nonprofit organizations shall be determined based upon excess fees received from the St. Lucie County Property Appraiser and the St. Lucie County Tax Collector two years prior to the effective date of a budget, i.e. funding for nonprofit organizations for Fiscal Year 2013 shall be based on available excess fees received at the end of Fiscal Year 2011.</p>
Statutory Responsibilities	None
Major Variances	If excess fees are not available, nonprofits will be notified there will be no available funding. The Board has the discretion to fund them through the operational budget.

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
ARC of St. Lucie County	65,554	65,554	65,554	65,554	0	0.00%
Boys and Girls Club	0	0	15,000	15,000	0	0.00%
Council on Aging	149,235	148,617	148,575	143,130	-5,445	-3.66%
Health Department	868,295	868,295	868,295	922,647	54,352	6.26%
Healthy Start	51,840	51,840	51,840	51,840	0	0.00%
211 Information Crisis Services	15,750	15,750	15,750	17,750	2,000	12.70%
New Horizons	673,606	673,606	673,606	687,078	13,472	2.00%
Executive Roundtable	43,200	43,200	43,200	48,200	5,000	11.57%
Treasure Coast Homeless Services	22,500	22,500	22,500	22,500	0	0.00%
In The Image of Christ, Inc.	20,000	0	0	0	0	N/A
Special Olympics	32,178	32,178	32,178	32,178	0	0.00%

Total Community Agencies Budgetary Costs	1,942,158	1,921,540	1,936,498	2,005,877	69,379	3.58%
Funding Sources						
001 General Fund	1,942,158	1,921,540	1,936,498	2,005,877	69,379	3.58%
107 Fine & Forfeiture Fund	0	0	0	0	0	N/A
Recording Fees or Other Revenue Sources	0	0	0	0	0	N/A
Total Revenues	1,942,158	1,921,540	1,936,498	2,005,877	69,379	3.58%
Staffing Summary						
Non County Agencies	0.00	0.00	0.00	0.00	0.00	N/A
Total Full-Time Equivalents (FTE)	0.00	0.00	0.00	0.00	0.00	N/A

Other Agencies (001/Various/666-1515/1540/3720-100/300)

Mission	Provide funding assistance to other Agencies from the community to provide services to St. Lucie County residents.
Functions	<p>Economic Development Council (EDC): The County has granted funding to the EDC toward their efforts to facilitate economic development in St. Lucie County to aggressively market relocation opportunities in the County to target businesses, aggressively market the expansion of existing businesses locating in the County and improve communications between the Council and all levels of the County’s elected officials and staff.</p> <p>Transportation Planning Organization (TPO): The TPO is the primary agency responsible for transportation planning in the urbanized area of St. Lucie County. The TPO Board is a policy board consisting of a majority of local, elected officials and members representing the school board and transit agency, established under the federal requirements of 23 USC 134 for the utilization of federal transportation funds in the urbanized area of St. Lucie County. The following table reflects County funds budgeted for TPO and does not reflect funding from other agencies. Several grants for TPO funnel through the County’s budget. The budget for fiscal year 2014-2015 including these grants totals \$1,008,842. St. Lucie County pays directly for communication, dues and membership fees and provides local grant matching funds per the inter-local agreement.</p> <p>Soil & Water: The Soil & Water district deals with policies related to future land use, comprehensive land use planning, quality of environment, and those of other public interests advocating wise use of our soil and water resources be used in guiding future District decisions. The County funds one position out of the General Fund for Soil & Water. The following table reflects County funds budgeted for Soil & Water and does not reflect funding from other agencies.</p> <p>Solar and Energy Loan Fund (SELF): SELF provides energy expertise and favorable financing to underserved residents, small businesses and communities in order to yield sustainable community development, local employment and economic development opportunities, enhanced quality of life, greater efficiencies, clean energy alternatives, and energy independence. They have requested \$25,000 from the County to partially fund a Loan Processor Position for the Commercial PACE Program.</p>
Statutory Responsibilities	None
Major Variances	

Budgetary Costs	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Adopted Change	% Change
Economic Development Council	200,000	200,000	158,100	200,000	41,900	26.50%
Transportation planning organization (SLC Share)	40,144	44,344	34,172	34,432	260	0.76%
Soil and Water	66,288	58,610	57,915	61,800	3,885	6.71%
Solar and Energy Loan Fund (SELF)	0	0	0	25,000	25,000	100.00%
Total Other Agencies Budgetary Costs	306,432	302,954	250,187	321,232	71,045	28.40%

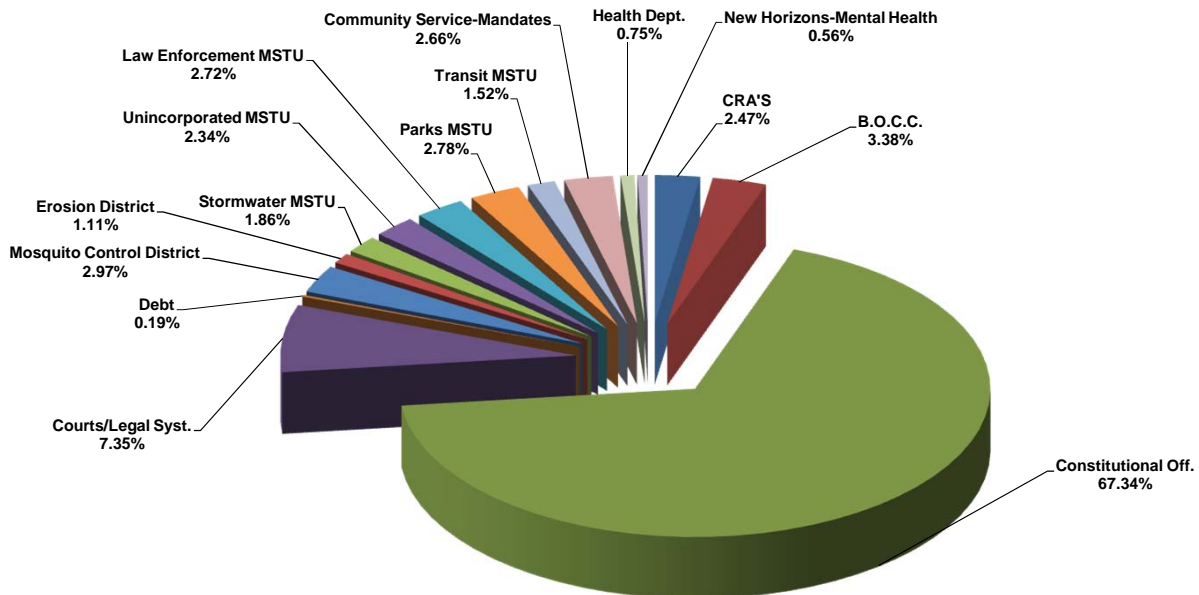
Funding Sources						
001 General Fund	206,432	202,954	192,087	232,784	40,697	21.19%
107 Fine & Forfeiture Fund	0	0	0	0	0	N/A
Recording Fees or Other Revenue Sources	100,000	100,000	58,100	88,448	30,348	52.23%
Total Revenues	306,432	302,954	250,187	321,232	71,045	28.40%
Staffing Summary						
Economic Development Council	0.00	0.00	0.00	0.00	0.00	N/A
Transportation planning organization (SLC Share)	0.00	0.00	0.00	0.00	0.00	N/A
Soil and Water	1.00	1.00	1.00	1.00	0.00	0.00%
Solar and Energy Loan Fund (SELF)	0.00	0.00	0.00	1.00	1.00	N/A
Total Full-Time Equivalentents (FTE)*	1.00	1.00	1.00	2.00	1.00	100%

*Only St. Lucie County funded FTE included.

**DISTRIBUTION OF AD VALOREM TAX REVENUES
FISCAL YEAR 2014 - 2015**

1	TOTAL AD VALOREM TAX REVENUE *		\$123,203,948
2	ALLOCATIONS/FEEES TO CONSTITUTIONAL OFFICERS		\$83,466,305
3	COURTS AND LEGAL SYSTEM		\$9,055,045
4	CRA'S		
	CITY OF PORT ST. LUCIE	\$903,000	
	CITY OF FORT PIERCE	\$2,140,000	
	TOTAL CRA'S		\$3,043,000
5	COMMUNITY SERVICES-MANDATES		
	HEALTH CARE RESP. ACT	\$50,000	
	MEDICAID HOSPITAL	\$3,200,000	
	PAUPER BURIALS	\$25,000	
	TOTAL CS-MANDATE		\$3,275,000
6	HEALTH DEPARTMENT		\$922,647
7	NEW HORIZONS-MENTAL HEALTH		\$687,078
8	VOTED DEBT SERVICE		\$230,812
9	MOSQUITO DISTRICT		\$3,662,778
10	EROSION DISTRICT		\$1,366,714
11	STORMWATER MSTU		\$2,297,579
12	UNINCORPORATED SERVICES MSTU		\$2,877,723
13	LAW ENFORCEMENT MSTU		\$3,352,744
14	PARKS MSTU		\$3,429,502
15	TRANSIT MSTU		\$1,874,984
16	SUB-TOTAL		\$119,541,910
17	NET AVAILABLE FOR BOARD ALLOCATIONS		\$3,662,038
*	Total anticipated Ad Valorem revenue less statutorily mandated 5%.		

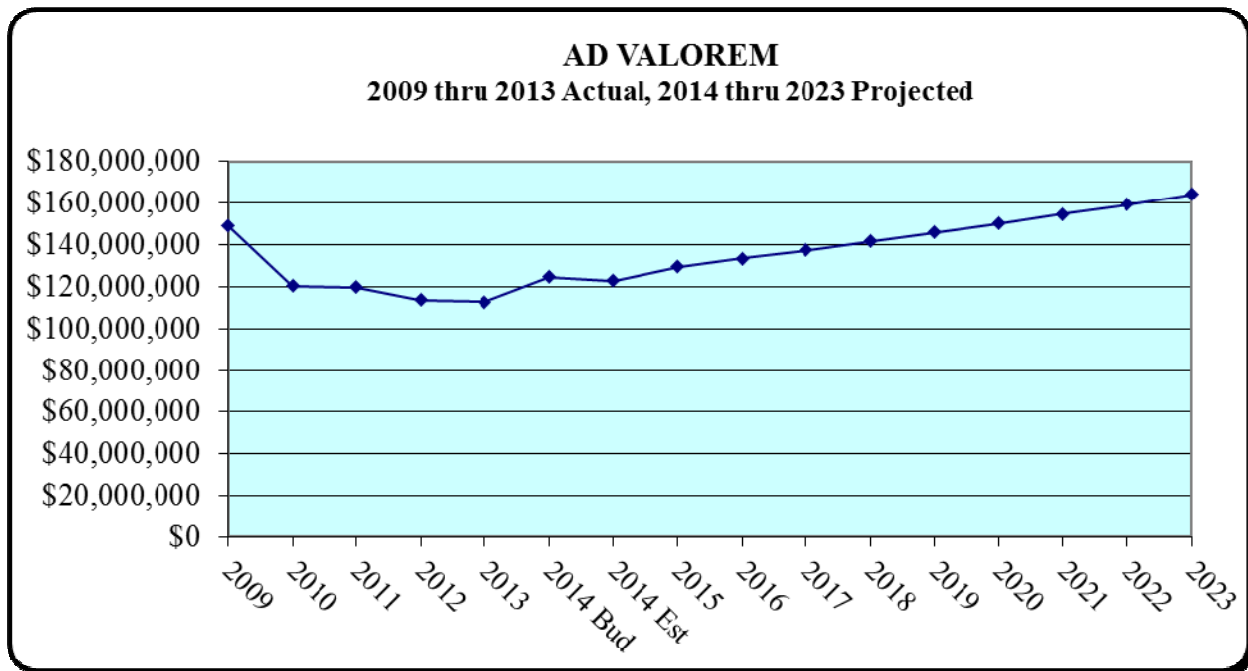
Distribution of Ad Valorem Revenue



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.

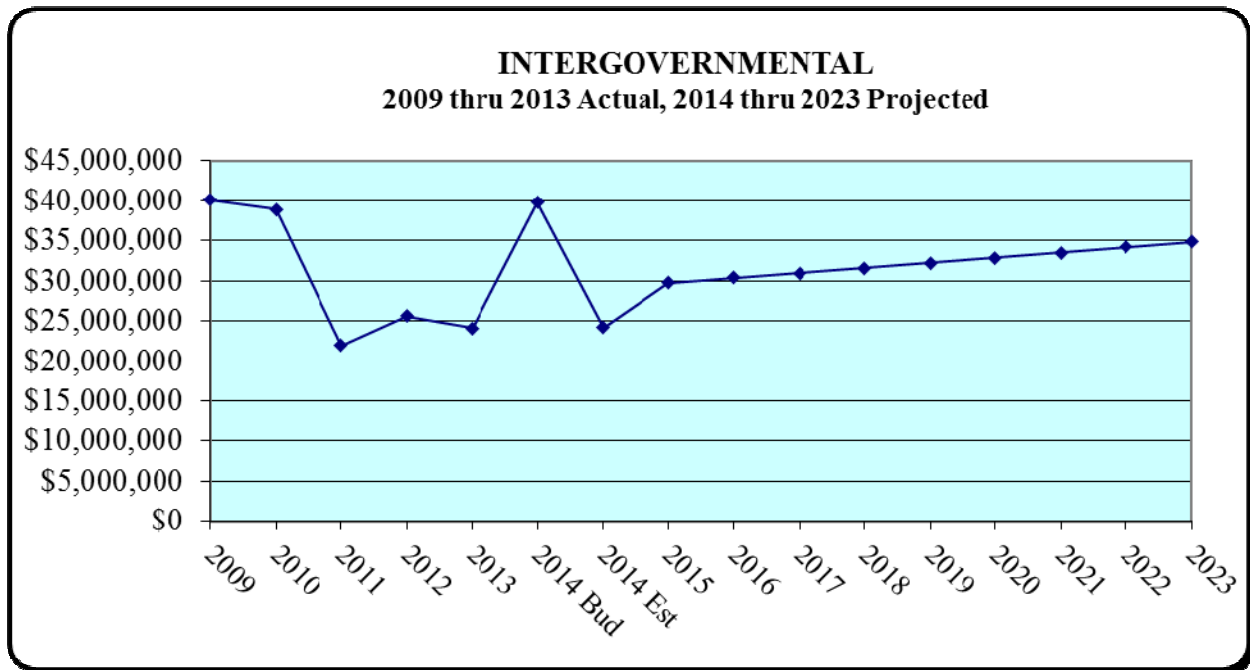
In January of 2008, the State of Florida imposed legislation regarding property tax reform. This new legislation combined with falling property values, have lead to a reduction in ad valorem revenue from fiscal years 2009 through 2015.

Assumptions & Projections: The fiscal year 2014 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.



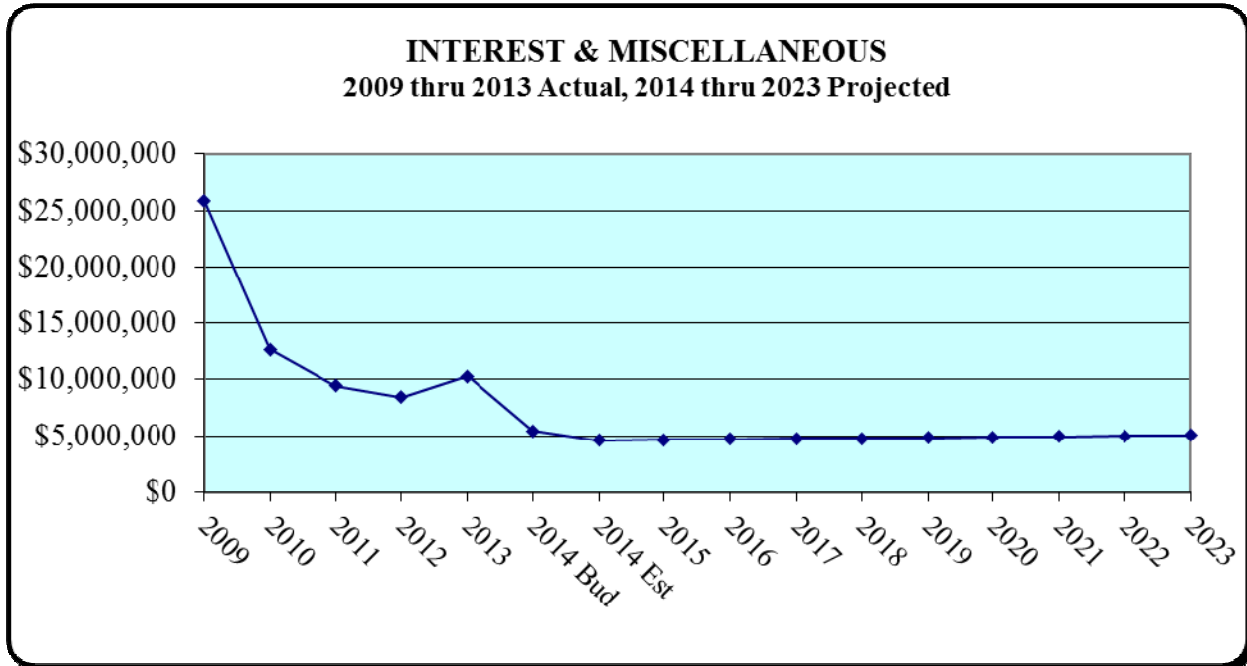
Fund/Account Number: Various Funds/33XXXX

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:

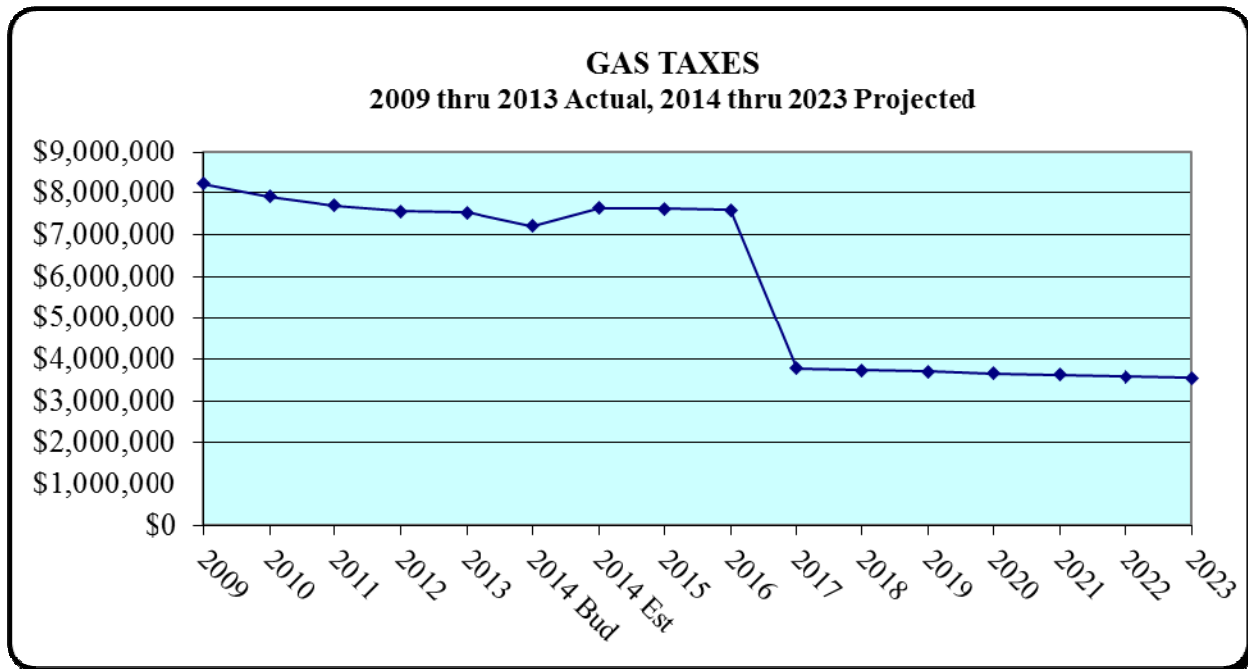
- 1) Interest rates will remain relatively level for the foreseeable future.
- 2) Departments, particularly Public Works and Parks, Recreation & Facilities, will begin spending more of the funds allocated to them for capital improvement projects.
- 3) This increased spending will reduce the amount of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

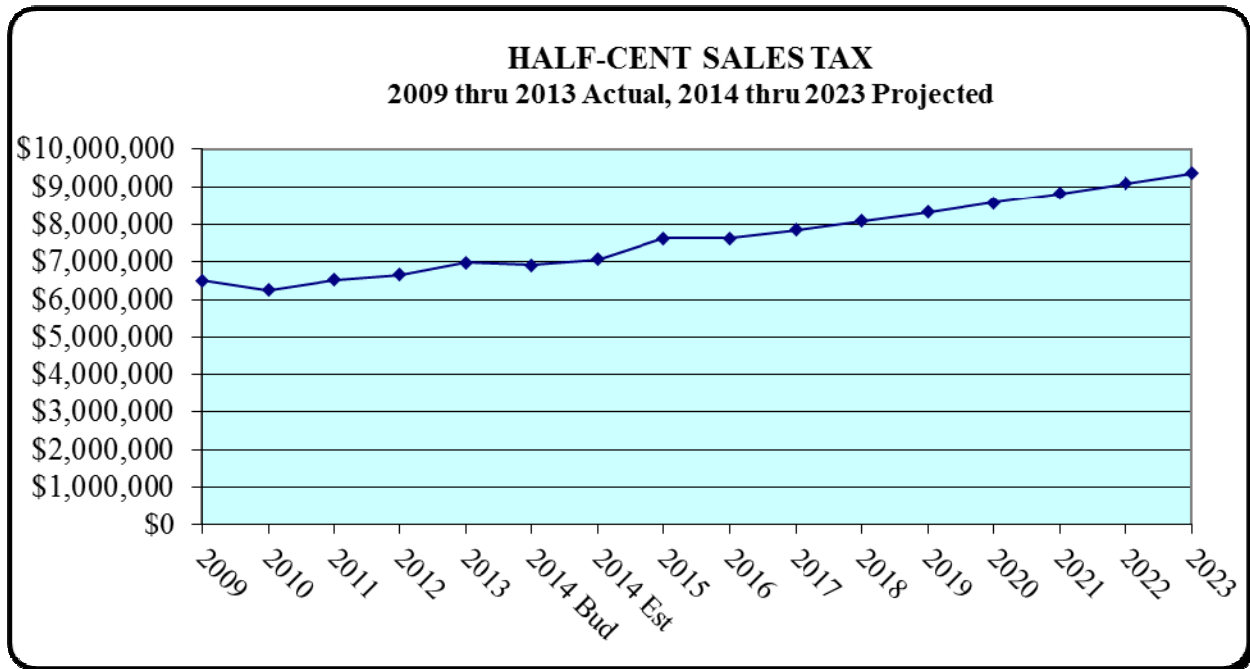
Discussion & Concerns: The Local Option 1-6 Cent Gas Tax was initially levied on September 1, 1985 imposing four of the possible six cents. Effective September 1, 1987, the additional two cents were imposed. Facing a shortage of revenue to fund needed infrastructure improvements, the St. Lucie County 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 re set up to run through August 31, 2015, unless extended by the Board.

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.

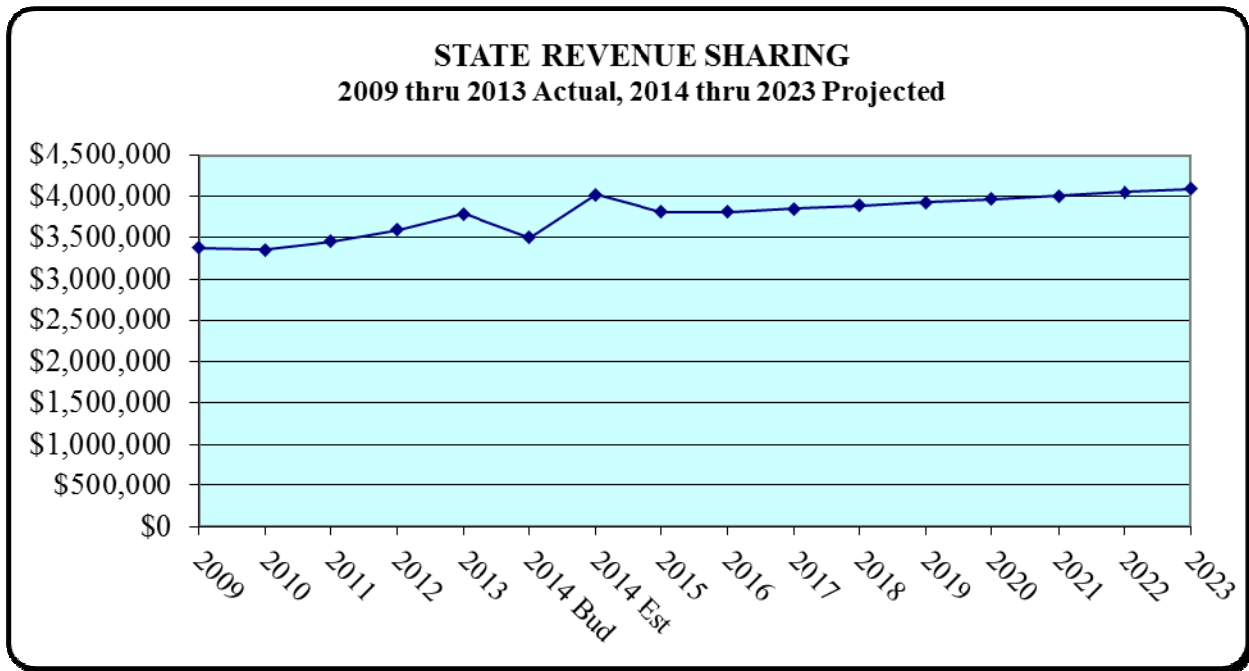
Assumptions & Projections: We are taking a conservative approach when budgeting anticipated

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.



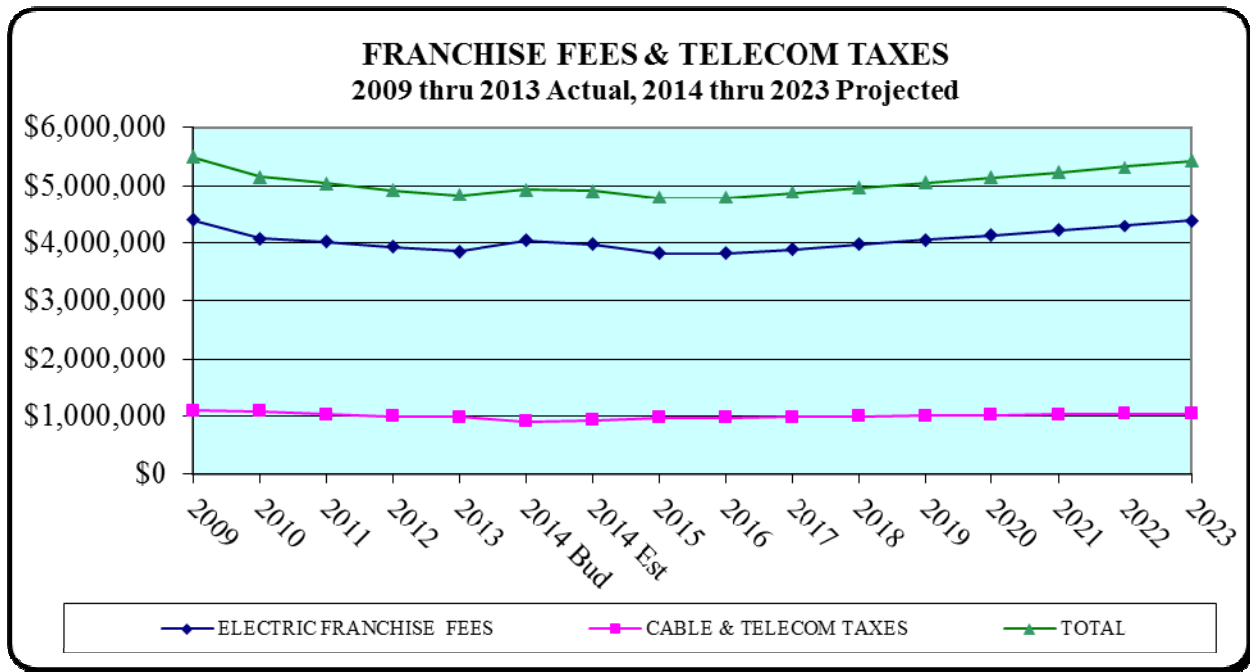
Legal Authority: Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

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.



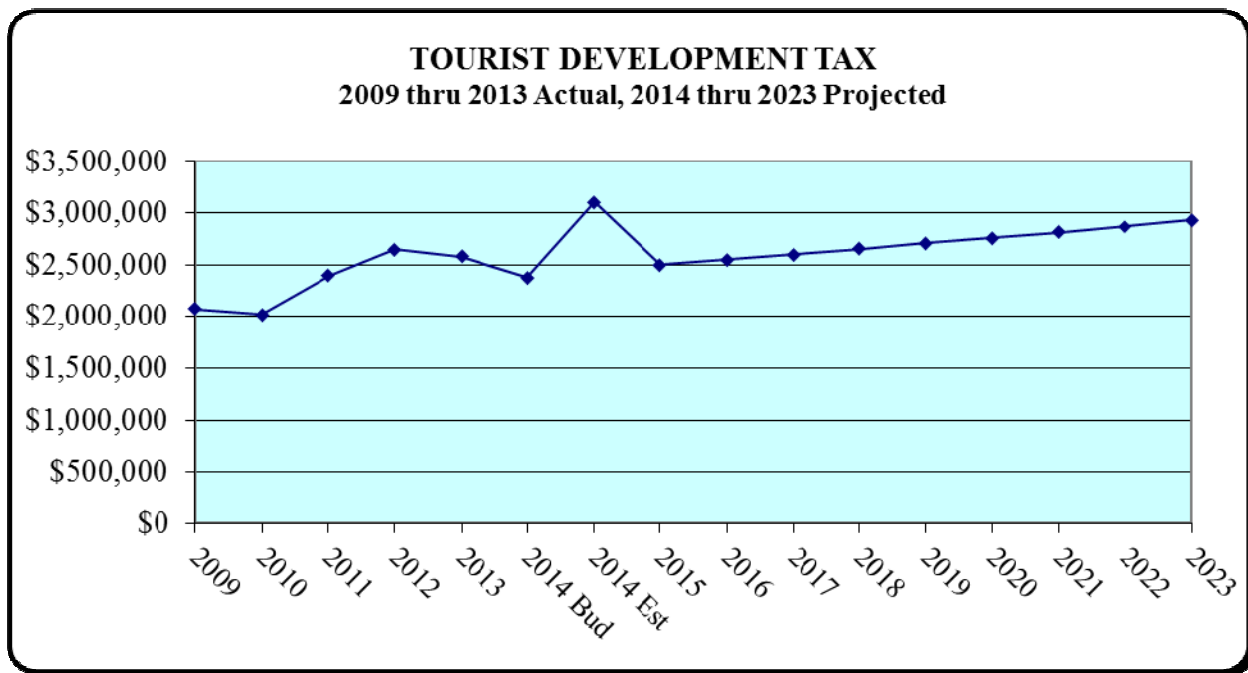
Fund/Account Number: Various Funds / 315000, 323150, & 323100

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

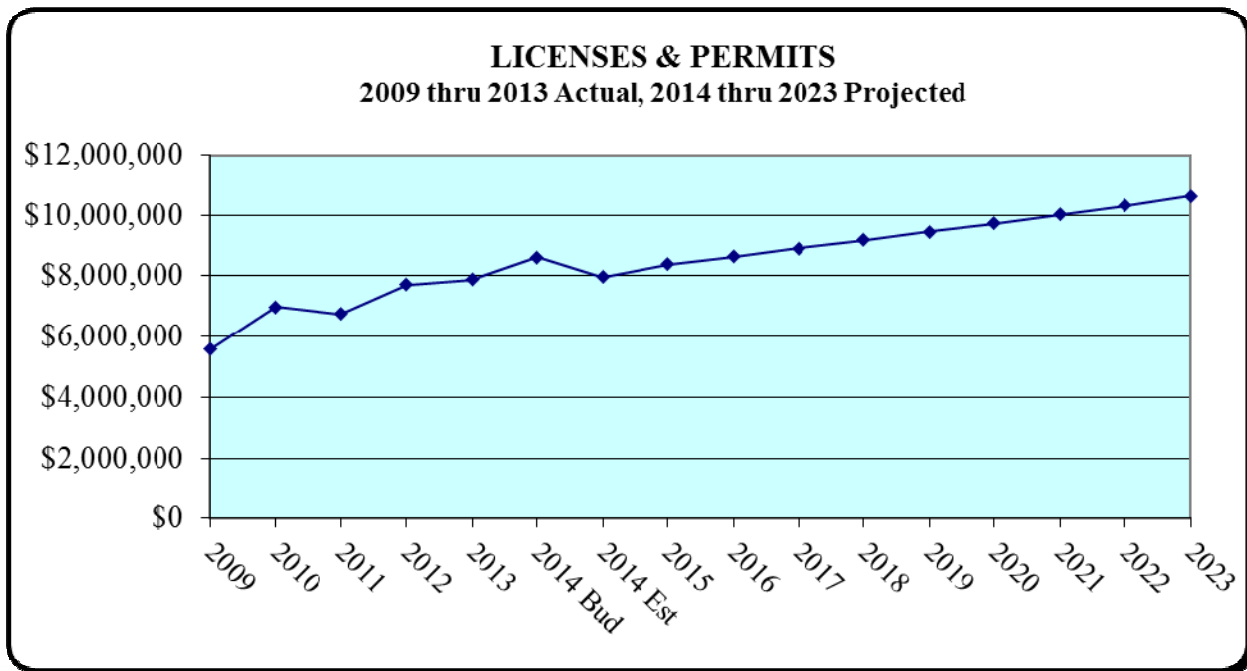
Discussion & Concerns: Generally, collections of the Tourist Development Tax have shown a positive trend. Considering the fact that St. Lucie County has added new attractions such as the St. Lucie Marine Center, which houses Smithsonian Marine Ecosystem Exhibit, new fairgrounds with an equestrian arena, 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

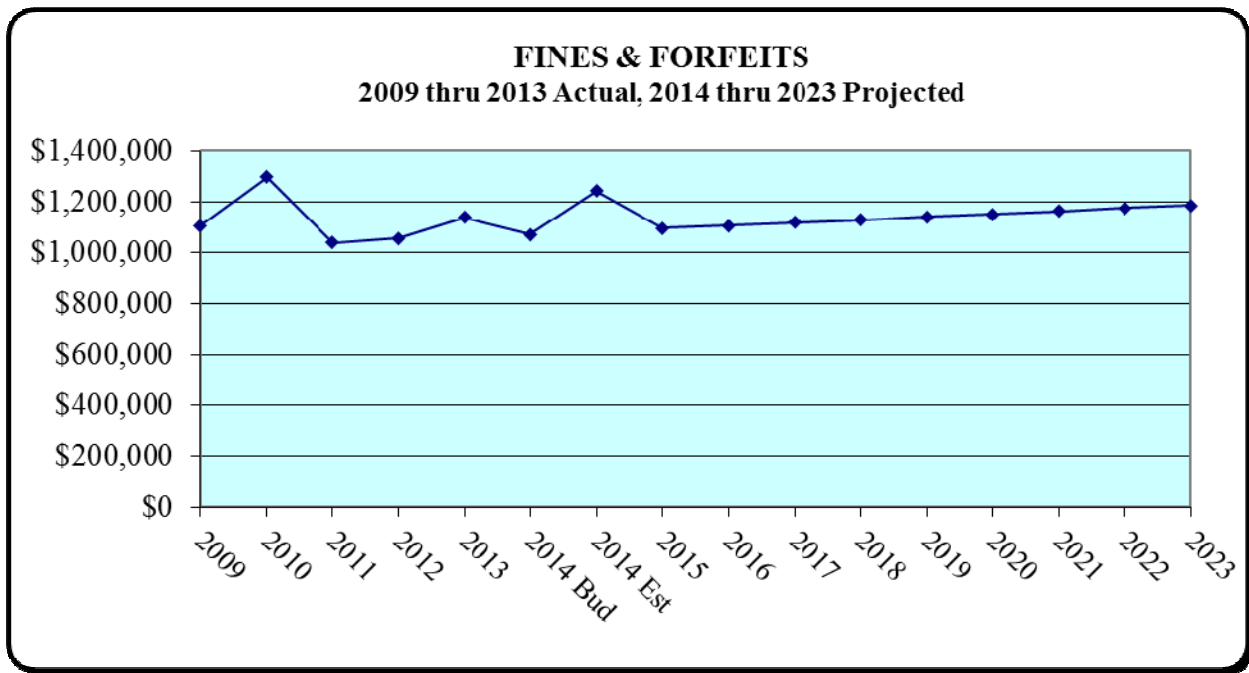
Discussion & Concerns: Before 1972, the State had imposed an occupational license tax and shared the revenues with the counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of Florida, authorized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



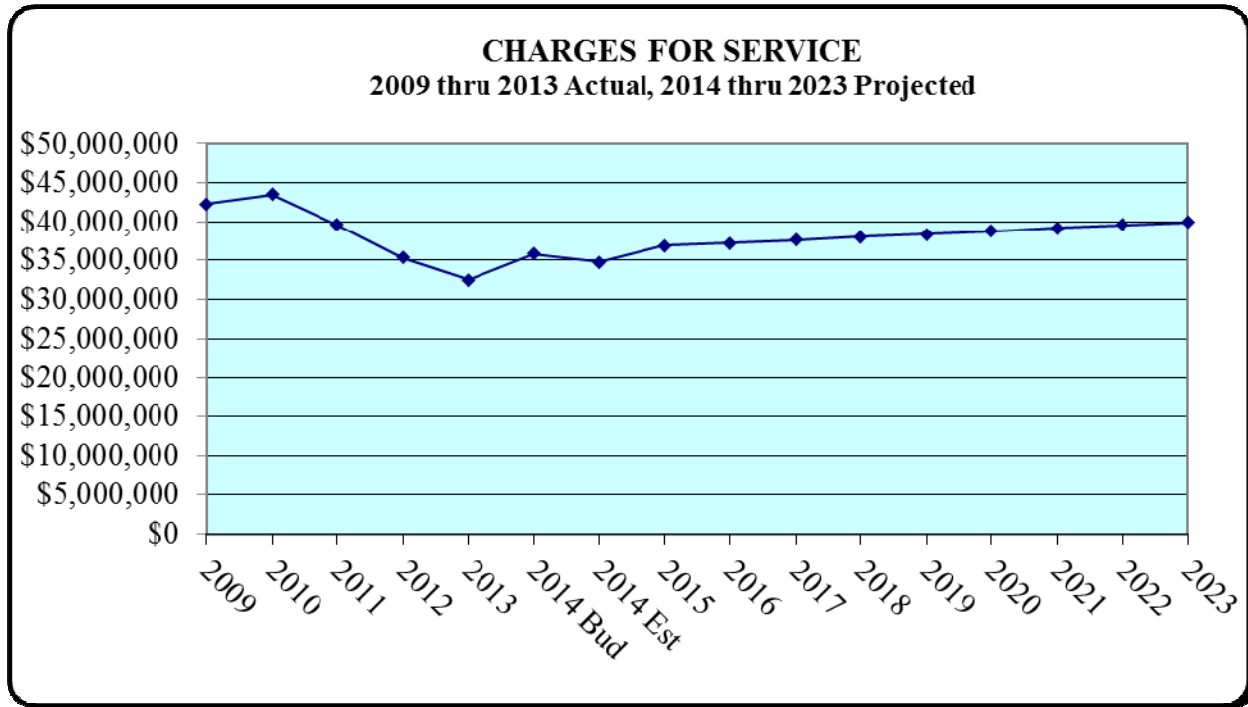
Fund/Account Number: Various Funds/35XXXX

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 Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 12	FY 13	FY 14	FY 15	Inc / (Dec)	% Change
Department: Community Services						
Housing Services	7.00	7.00	7.00	7.00	0.00	0.0%
Library Services	44.00	44.50	46.00	46.00	0.00	0.0%
Resident Support Services	8.20	10.20	12.70	12.70	0.00	0.0%
Veteran Services	8.00	8.00	8.00	8.00	0.00	0.0%
Total	67.20	69.70	73.70	73.70	0.00	0.0%
Department: Cooperative Extension Division						
Cooperative Extension	8.00	8.00	9.25	9.25	0.00	0.0%
Total	8.00	8.00	9.25	9.25	0.00	0.0%
Department: County Administration						
Business and Strategic Initiatives	4.50	4.00	4.00	3.00	-1.00	-33.3%
County Administration	5.00	4.50	4.50	5.50	1.00	18.2%
Media Relations	4.00	4.00	4.00	4.00	0.00	0.0%
Research & Education Park	2.00	2.00	2.00	2.00	0.00	0.0%
Total	15.50	14.50	14.50	14.50	0.00	0.0%
Department: Environmental Resources						
Admin - Environmental Resources	2.00	2.00	2.00	2.00	0.00	0.0%
Environmental Education	3.00	3.00	3.00	3.00	0.00	0.0%
Environmental Regulations	4.00	5.00	4.00	4.00	0.00	0.0%
Land Management	6.00	6.00	7.00	8.00	1.00	12.5%
Total	15.00	16.00	16.00	17.00	1.00	6.3%
Department: Human Resources						
Human Resources	5.25	6.45	7.25	7.25	0.00	0.0%
Risk Management	3.00	2.05	1.25	1.25	0.00	0.0%
Total	8.25	8.50	8.50	8.50	0.00	0.0%
Department: Legislative and Legal Counsel						
Board of County Commissioners	10.00	10.00	10.00	10.00	0.00	0.0%
County Attorney	9.00	9.00	9.00	9.00	0.00	0.0%
Criminal Justice	16.50	16.50	18.50	18.50	0.00	0.0%
Total	35.50	35.50	37.50	37.50	0.00	0.0%
Department: Mosquito Control & Coastal Management Svcs						
Admin - Mosquito Control	3.00	4.00	4.00	4.00	0.00	0.0%
Coastal Management Services	4.00	4.00	4.00	4.00	0.00	0.0%

St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 12	FY 13	FY 14	FY 15	Inc / (Dec)	% Change
Impoundment Operations	8.00	9.00	9.00	9.00	0.00	0.0%
Inspection Division	12.86	12.86	12.86	13.86	1.00	7.2%
Total	27.86	29.86	29.86	30.86	1.00	3.3%
Department: Office of Management & Budget						
Management & Budget	7.00	7.00	7.00	6.00	-1.00	-16.7%
Purchasing	4.00	4.00	4.00	4.00	0.00	0.0%
Total	11.00	11.00	11.00	10.00	-1.00	-9.1%
Department: Parks, Recreation & Facilities						
Admin - Parks, Recreation & Facilities	3.00	3.00	3.00	3.00	0.00	0.0%
Arts in Public Places	0.00	0.00	0.00	0.00	0.00	n/a
Facilities	59.55	63.63	63.63	63.63	0.00	0.0%
Fairwinds Golf Course	16.70	17.40	17.40	17.40	0.00	0.0%
Parks & Special Facilities	40.67	53.77	53.77	53.27	-0.50	-0.9%
Regional Parks & Stadiums	51.33	38.73	38.73	44.63	5.90	13.2%
Tourism & Venues	1.50	9.00	9.00	10.00	1.00	10.0%
Total	172.75	185.53	185.53	191.93	6.40	3.4%
Department: Planning & Development Services						
Admin. - Planning & Development Svc.	2.00	2.00	2.00	2.00	0.00	0.0%
Building and Code Regulation	23.50	22.50	23.50	27.00	3.50	13.0%
Planning	13.00	14.00	13.00	12.00	-1.00	-8.3%
SLC International Airport	7.50	7.50	7.50	7.50	0.00	0.0%
Total	46.00	46.00	46.00	48.50	2.50	5.4%
Department: Public Safety & Communications						
Information Technology	34.00	33.00	33.00	33.00	0.00	0.0%
Public Safety - 800 MHz	0.00	0.00	0.00	0.00	0.00	n/a
Public Safety - Animal Control	4.50	4.50	4.50	4.50	0.00	0.0%
Public Safety - Cent. Communications	67.50	67.50	67.50	67.50	0.00	0.0%
Public Safety - Emergency Mgmt.	3.00	3.00	3.00	3.00	0.00	0.0%
Public Safety - Marine Safety	8.00	8.00	8.00	8.00	0.00	0.0%
Public Safety - RAD Plan	2.00	2.00	2.00	2.00	0.00	0.0%
Total	119.00	118.00	118.00	118.00	0.00	0.0%
Department: Public Works						
Administration - Public Works	3.00	3.00	3.00	3.00	0.00	0.0%

St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 12	FY 13	FY 14	FY 15	Inc / (Dec)	% Change
Engineering	20.00	20.00	20.00	20.00	0.00	0.0%
Port	0.00	0.00	0.00	0.00	0.00	n/a
Road & Bridge/Drainage	12.00	12.00	10.00	13.00	3.00	23.1%
Road & Bridge/Maintenance	31.00	32.00	33.00	35.00	2.00	5.7%
Road & Bridge/Traffic	7.00	6.00	6.00	7.00	1.00	14.3%
Water Quality	8.00	8.00	8.00	9.00	1.00	11.1%
Total	81.00	81.00	80.00	87.00	7.00	8.8%
Department: Solid Waste Division						
Solid Waste & Recycling	37.00	34.00	35.00	51.00	16.00	31.4%
Total	37.00	34.00	35.00	51.00	16.00	45.7%
Department: Water & Sewer District						
Water & Sewer Dist. - County Support	0.00	0.00	0.00	0.00	0.00	n/a
Water & Sewer Dist. - N. County	5.72	5.72	6.19	6.19	0.00	0.0%
Water & Sewer Dist. - S. Hutch	3.28	3.28	3.81	3.81	0.00	0.0%
Total	9.00	9.00	10.00	10.00	0.00	0.0%
Grand Total	653.06	666.59	674.84	707.74	32.90	4.9%

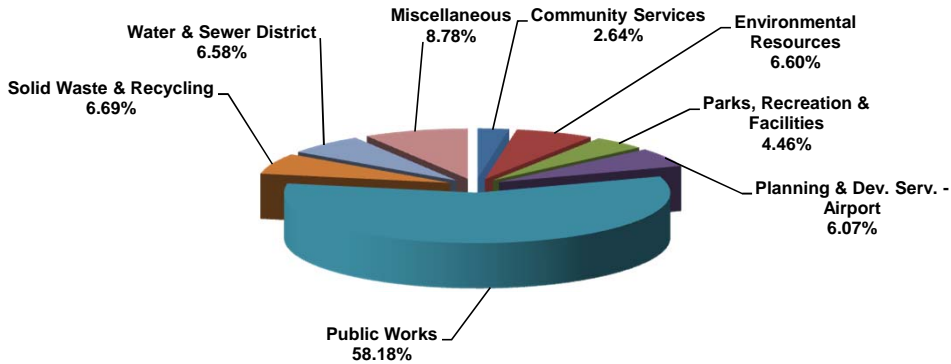
The following table provides a breakdown of capital expenditures from which the charts below were based.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN SUMMARY

DEPARTMENT / DIVISION	FY15	FY16	FY17	FY18	FY19	FIVE-YEAR TOTAL
Community Services	2,374,401	0	0	0	0	2,374,401
Environmental Resources	5,938,491	0	0	0	0	5,938,491
Parks, Recreation & Facilities	4,016,299	590,000	725,000	455,000	50,000	5,836,299
Planning & Dev. Services - Airport	5,466,162	2,725,000	750,000	2,739,000	0	11,680,162
Public Works	52,383,725	2,908,272	5,183,088	2,757,500	5,259,951	68,492,536
Solid Waste & Recycling	6,024,301	0	0	0	0	6,024,301
Water & Sewer District	5,928,304	320,000	640,000	24,045,000	20,310,000	51,243,304
Miscellaneous	7,908,656	13,166,035	5,885,943	5,641,090	27,404,370	60,006,094
TOTAL ALL DEPARTMENTS	\$90,040,339	\$19,709,307	\$13,184,031	\$35,637,590	\$53,024,321	\$211,595,588

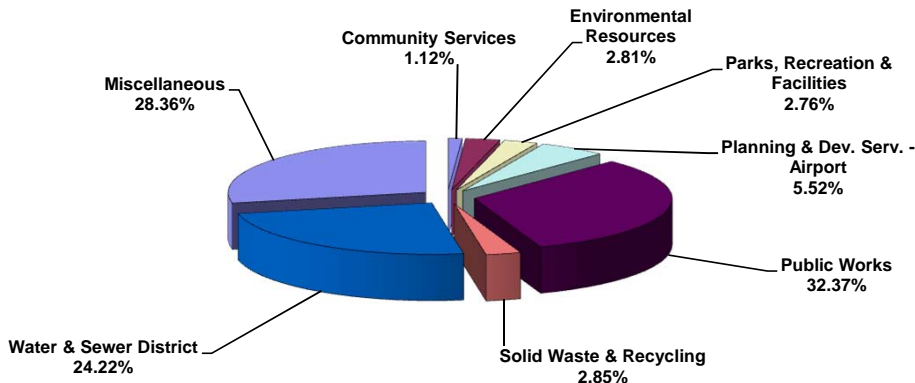
The chart below shows the composition of the St. Lucie County Capital Plan by department/division for Fiscal Year 2014-2015

Distribution of Capital Expenditures Fiscal Year 2014-2015



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



Summary of Debt Service Requirements

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

Year Ending Sept 30,	Bonds		
	Principal	Interest	Total P & I
2015	6,485,000	4,872,012	11,357,012
2016-2020	25,276,000	21,018,877	46,294,877
2021-2025	34,193,000	14,478,594	48,671,594
2026-2030	24,005,000	6,816,544	30,821,544
2031-2035	18,855,000	1,822,919	20,677,919
	\$108,814,000	\$49,008,945	\$157,822,945

Year Ending Sept 30,	Notes		
	Principal	Interest	Total P&I
2015	2,598,071	511,040	3,109,111
2016-2020	12,556,524	1,581,989	14,138,513
2021-2025	6,325,000	291,129	6,616,129
2026-2030	0	0	0
2031-2035	0	0	0
	\$21,479,595	\$2,384,159	\$23,863,753

Year Ending Sept 30,	Other Long-Term Obligations		
	Principal	Interest	Total P&I
2015	33,969	35,813	69,782
2016-2020	208,469	140,439	348,908
2021-2025	214,802	70,686	285,489
2026-2030	101,318	9,401	110,718
2031-2035	0	0	0
	\$558,558	\$256,339	\$814,897

Summary of Debt Service Requirements

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

Year Ending Sept 30,	Special Assessments		
	Principal	Interest	Total P&I
2015	995,526	475,815	1,471,341
2016-2020	5,342,739	1,835,943	7,178,682
2021-2025	5,792,169	881,656	6,673,825
2026-2030	2,278,755	142,645	2,421,400
2031-2035	0	0	0
	\$14,409,189	\$3,336,059	\$17,745,248

Year Ending Sept 30,	Capital Leases		
	Principal	Interest	Total P&I
2015	184,646	15,076	199,721
2016-2020	235,146	8,863	244,010
2021-2025	0	0	0
2026-2030	0	0	0
2031-2035	0	0	0
	\$419,792	\$23,939	\$443,731

Year Ending Sept 30,	Total Combined Debt		
	Principal	Interest	Total P&I
2015	10,297,211	5,909,757	16,206,967
2016-2020	43,618,878	24,586,111	68,204,989
2021-2025	46,524,971	15,722,066	62,247,037
2026-2030	26,385,073	6,968,589	33,353,662
2031-2035	18,855,000	1,822,919	20,677,919
Total Debt	\$145,681,133	\$55,009,441	\$200,690,574

Total Short-Term Debt	10,297,211	5,909,757	\$16,206,967
Total Long-Term Debt	135,383,924	49,099,684	\$184,483,607
Total Combined Debt	145,681,135	55,009,441	\$200,690,574