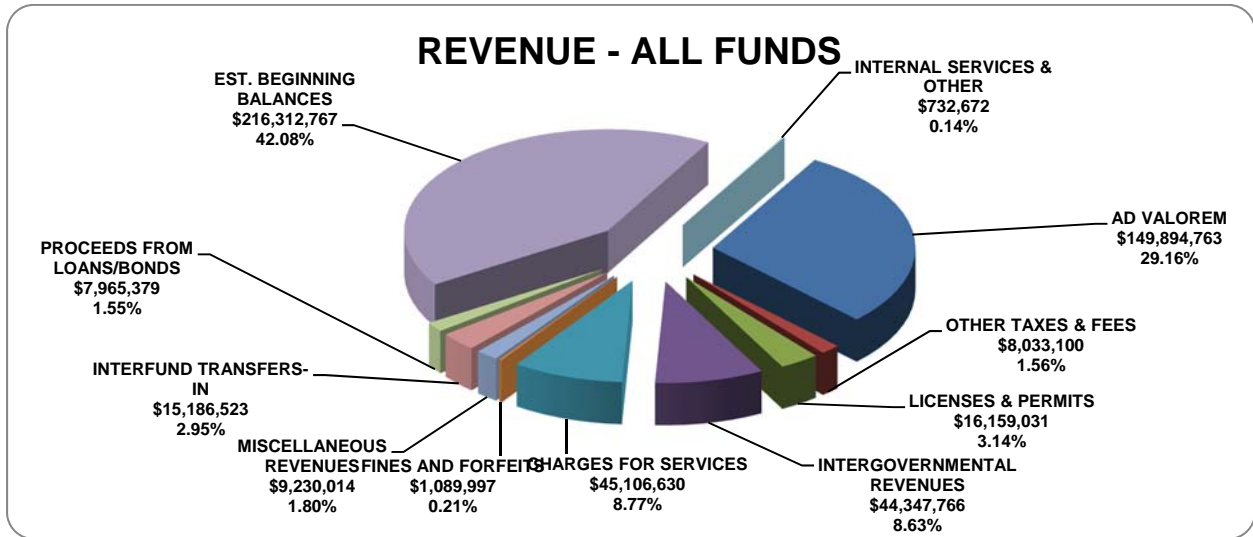


## Where the Money Comes From Total of all Funds \$503,005,127



\* Revenues are reduced by \$11,053,515 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.

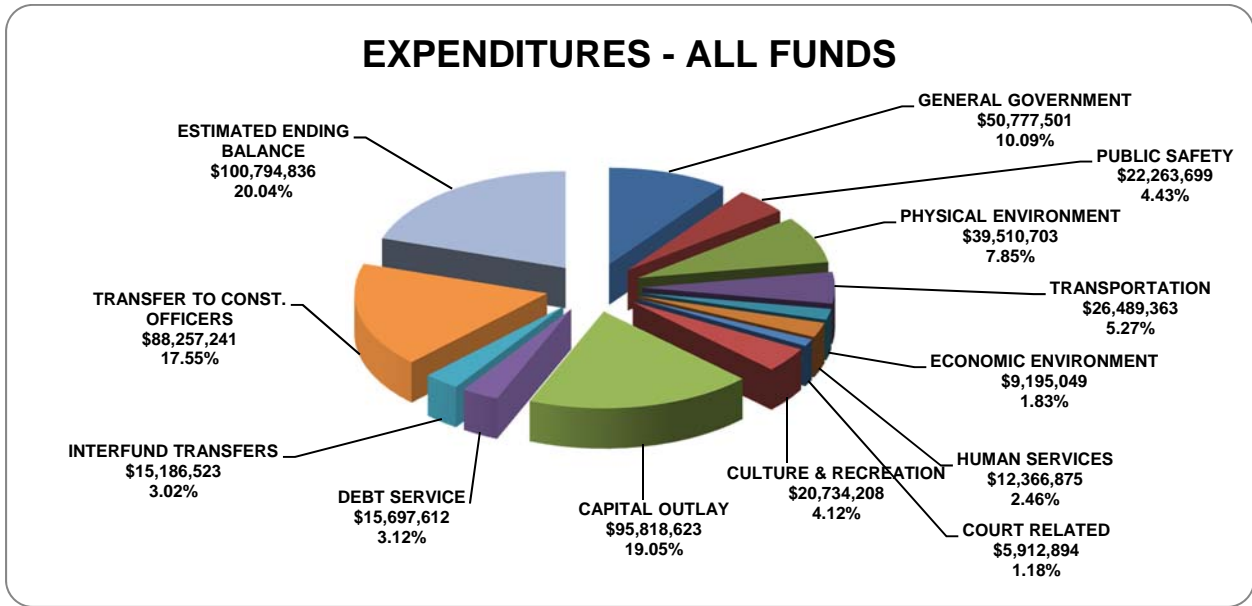
**Fines and Forfeits** include code violations, driver's education safety fine and sale of contraband property seized by law enforcement.

**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 \$503,005,127



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

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

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

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

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

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

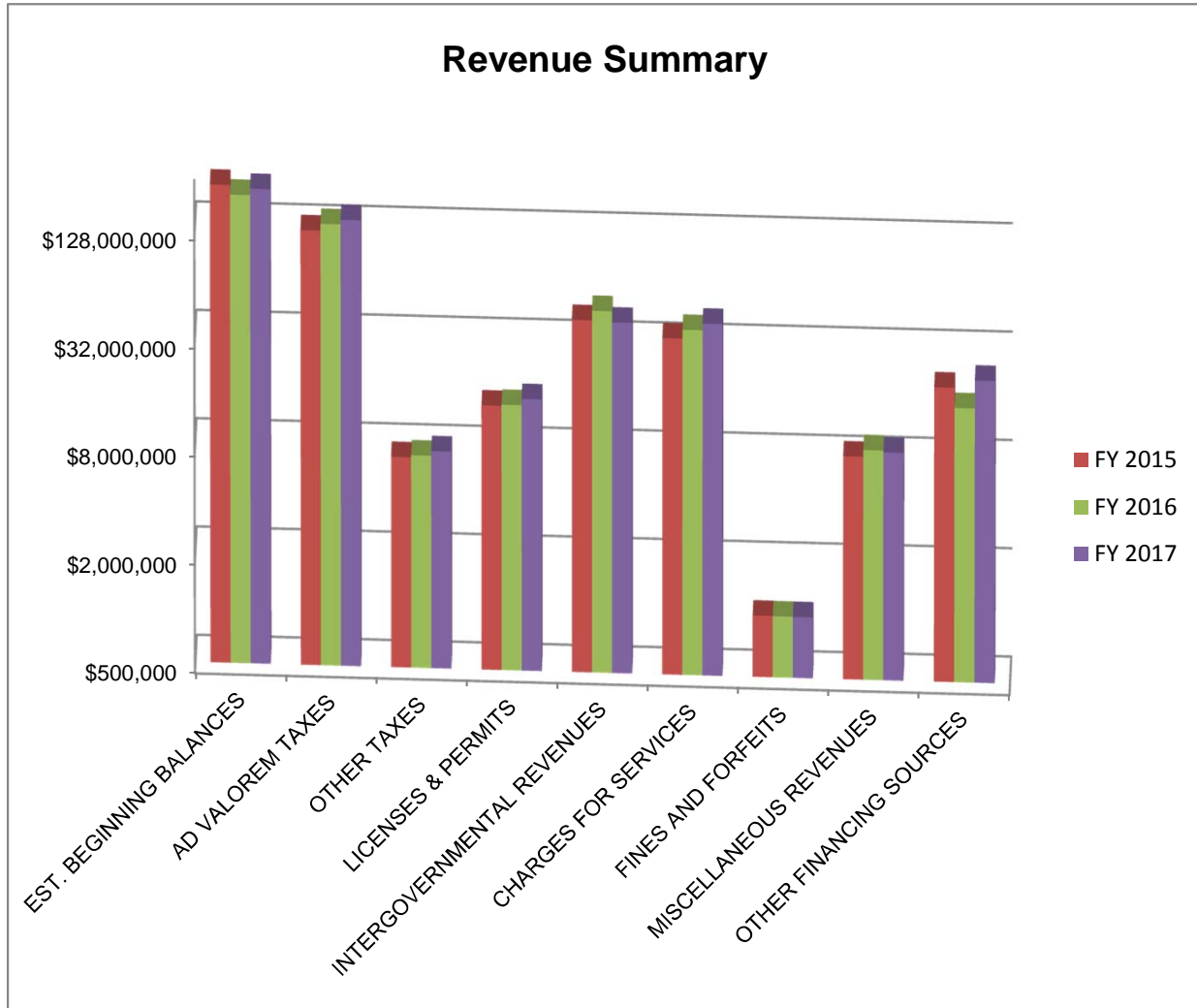
**Culture and Recreation** – Expenditures to provide residents opportunities and facilities for cultural, recreational and educational programs. This includes budgets for Parks, Library, Environmental Resources, and Coastal Management Services.

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

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

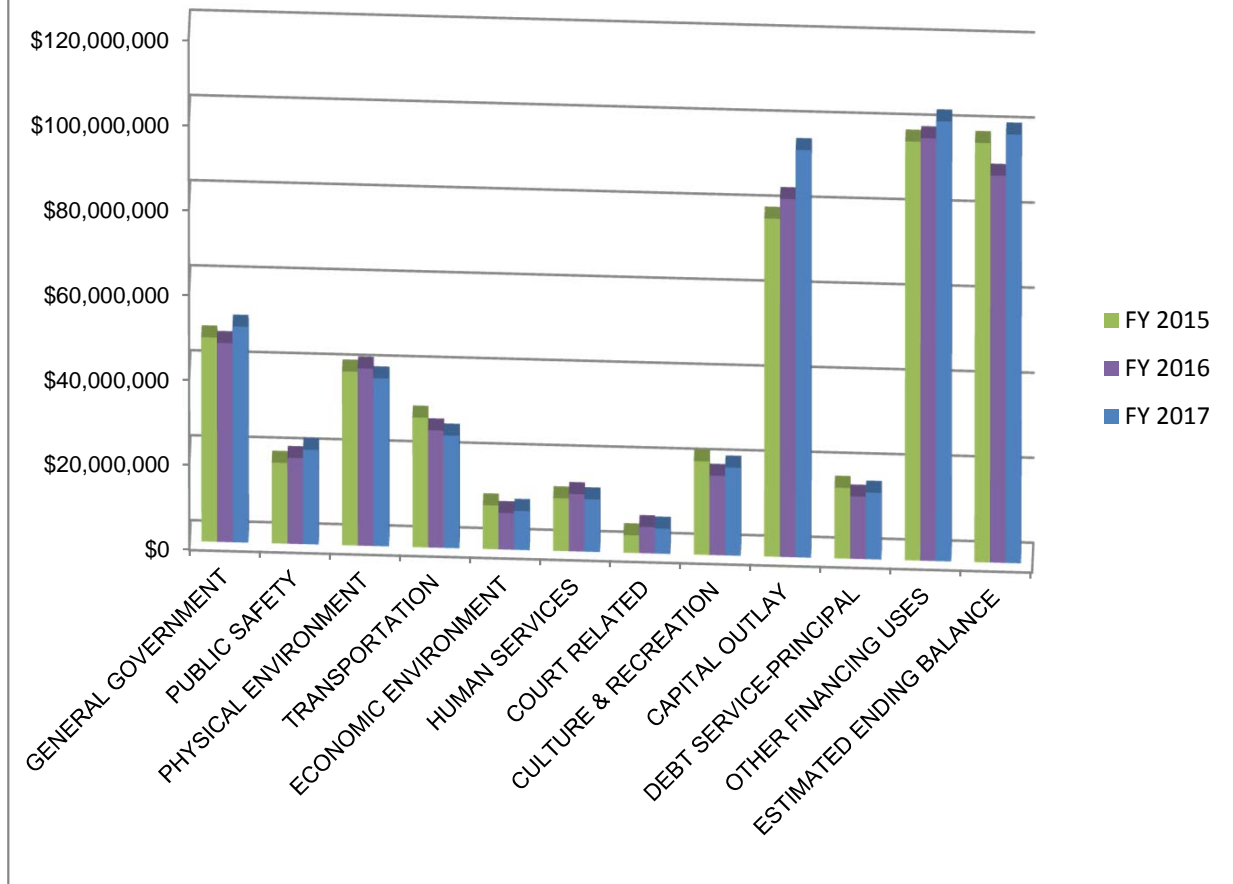
**Interfund Transfers** – Transfers to other funds.

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



ESTIMATED REVENUES:	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget
<b>EST. BEGINNING BALANCES</b>	\$225,346,397	\$199,462,373	\$216,312,767
AD VALOREM TAXES	129,688,366	141,477,090	149,894,763
OTHER TAXES	7,366,328	7,568,100	8,033,100
LICENSES & PERMITS	14,691,879	14,901,905	16,159,031
INTERGOVERNMENTAL REVENUES	45,201,117	51,123,974	44,347,766
CHARGES FOR SERVICES	36,904,428	41,375,948	45,106,630
FINES AND FORFEITS	1,094,827	1,091,997	1,089,997
MISCELLANEOUS REVENUES	8,661,621	9,447,844	9,230,014
OTHER FINANCING SOURCES	21,616,397	16,700,332	23,884,574
LESS 5%	-9,905,655	-10,528,113	-11,053,515
<b>TOTAL EST. REVENUE SOURCES</b>	<b>\$480,665,705</b>	<b>\$472,621,450</b>	<b>\$503,005,127</b>

## Expenditure Summary



ESTIMATED EXPENDITURES:	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget
GENERAL GOVERNMENT	\$48,060,732	\$46,831,623	\$50,777,501
PUBLIC SAFETY	18,993,876	20,219,363	22,263,699
PHYSICAL ENVIRONMENT	40,920,587	41,721,543	39,510,703
TRANSPORTATION	30,525,523	27,611,244	26,489,363
ECONOMIC ENVIRONMENT	10,309,876	8,592,134	9,195,049
HUMAN SERVICES	12,410,819	13,494,516	12,366,875
COURT RELATED	4,155,082	6,167,808	5,912,894
CULTURE & RECREATION	22,005,671	18,688,326	20,734,208
CAPITAL OUTLAY	79,508,065	84,198,717	95,818,623
DEBT SERVICE-PRINCIPAL	16,670,137	14,695,238	15,697,612
OTHER FINANCING USES	98,499,137	99,388,404	103,443,764
ESTIMATED ENDING BALANCE	98,606,200	91,012,534	100,794,836
<b>TOTAL EXPENDITURES, USES</b>	<b>\$480,665,705</b>	<b>\$472,621,450</b>	<b>\$503,005,127</b>

**BUDGET SUMMARY**  
**BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY**

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	FUND			FUNDS			FUNDS		
	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget
<b>ESTIMATED REVENUES:</b>									
<b>EST. BEGINNING BALANCES</b>	<b>48,497,211</b>	<b>42,275,486</b>	<b>46,343,466</b>	<b>67,305,160</b>	<b>65,514,136</b>	<b>71,319,051</b>	<b>5,245,599</b>	<b>5,572,746</b>	<b>5,221,472</b>
TAXES:									
AD VALOREM	58,734,103	67,342,634	71,697,840	70,711,303	73,879,819	78,196,923	242,960	254,637	0
OTHER TAXES & FEES	998,228	950,000	925,000	2,925,000	2,941,500	3,198,000	835,000	918,500	1,002,000
LICENSES & PERMITS	3,811,131	3,879,800	3,988,464	395,358	426,165	426,037	1,363,668	1,363,668	1,363,668
INTERGOVERNMENTAL REVENUES	14,283,188	12,545,701	10,598,195	26,018,122	32,782,832	27,954,764	4,899,807	4,900,441	4,899,807
CHARGES FOR SERVICES	1,312,599	1,346,240	1,518,121	3,470,208	3,421,009	3,350,586	0	0	0
FINES AND FORFEITS	53,178	48,300	48,300	613,840	615,888	613,888	324,809	324,809	324,809
MISCELLANEOUS REVENUES	4,510,153	4,529,461	4,257,187	2,410,599	2,744,395	2,677,652	326,872	737,589	760,739
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	2,579,384	1,522,276	580,686	7,480,436	7,103,723	7,846,082	5,445,973	3,338,399	4,687,356
PROCEEDS FROM LOANS/BONDS	0	0	0	1,200,000	50,000	50,000	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	0	0	0	0	0	0
LESS 5%	-3,664,352	-4,104,711	-4,371,800	-4,179,834	-4,382,344	-4,646,182	-398,222	-333,182	-324,437
<b>TOTAL EST. REVENUE SOURCES</b>	<b>131,114,823</b>	<b>130,335,187</b>	<b>135,585,459</b>	<b>178,350,192</b>	<b>185,097,123</b>	<b>190,986,801</b>	<b>18,286,466</b>	<b>17,077,607</b>	<b>17,935,414</b>
<b>ESTIMATED EXPENDITURES:</b>									
GENERAL GOVERNMENT	22,282,983	20,987,261	20,912,603	6,746,526	7,148,043	8,840,857	5,248	5,248	5,248
PUBLIC SAFETY	4,099,656	6,122,235	5,434,262	13,315,355	12,441,113	14,594,933	0	0	0
PHYSICAL ENVIRONMENT	2,219,646	2,509,113	2,400,412	8,470,255	9,800,130	8,663,094	0	0	0
TRANSPORTATION	37,942	280,000	300,000	24,683,186	23,871,469	21,573,291	0	0	0
ECONOMIC ENVIRONMENT	6,952,933	4,501,545	4,499,048	2,846,354	3,465,311	3,927,927	0	0	0
HUMAN SERVICES	8,314,461	8,968,019	7,968,355	4,025,108	4,427,228	4,398,520	0	0	0
COURT RELATED	0	0	0	4,083,832	6,068,539	5,760,156	0	0	0
CULTURE & RECREATION	11,278,402	12,341,609	12,292,268	8,146,177	5,064,216	6,106,590	0	0	0
CAPITAL OUTLAY	480,106	789,808	2,256,491	24,652,428	32,393,660	38,851,316	0	0	0
DEBT SERVICE	0	0	0	1,591,960	1,557,415	1,394,865	12,460,819	10,639,166	11,738,007
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>55,666,129</b>	<b>56,499,590</b>	<b>56,063,439</b>	<b>98,561,181</b>	<b>106,237,124</b>	<b>114,111,549</b>	<b>12,466,067</b>	<b>10,644,414</b>	<b>11,743,255</b>
OTHER FINANCING USES									
INTERFUND TRANSFERS	11,062,588	3,769,202	5,141,182	5,413,734	5,819,699	6,378,815	0	710,651	200,000
TRANSFER TO CONST. OFFICERS	30,979,832	35,317,790	36,235,143	47,100,810	49,210,864	51,789,010	155,646	156,599	152,665
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>97,708,549</b>	<b>95,586,582</b>	<b>97,439,764</b>	<b>151,075,725</b>	<b>161,267,687</b>	<b>172,279,374</b>	<b>12,621,713</b>	<b>11,511,664</b>	<b>12,095,920</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>33,406,274</b>	<b>34,748,605</b>	<b>38,145,695</b>	<b>27,274,467</b>	<b>23,829,436</b>	<b>18,707,427</b>	<b>5,664,753</b>	<b>5,565,943</b>	<b>5,839,494</b>
<b>TOTAL EXPENDITURES,USES</b>	<b>131,114,823</b>	<b>130,335,187</b>	<b>135,585,459</b>	<b>178,350,192</b>	<b>185,097,123</b>	<b>190,986,801</b>	<b>18,286,466</b>	<b>17,077,607</b>	<b>17,935,414</b>

**BUDGET SUMMARY**  
**BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY**

	CAPITAL			ENTERPRISE			INTERNAL SERVICE		
	FUNDS			FUNDS			FUNDS		
	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget
<b>ESTIMATED REVENUES:</b>									
<b>EST. BEGINNING BALANCES</b>	<b>53,306,566</b>	<b>49,830,719</b>	<b>54,627,548</b>	<b>29,864,526</b>	<b>22,196,710</b>	<b>25,726,010</b>	<b>20,548,570</b>	<b>13,035,536</b>	<b>11,765,923</b>
TAXES:									
AD VALOREM	0	0	0	0	0	0	0	0	0
OTHER TAXES & FEES	1,050,000	1,050,000	1,050,000	0	0	0	0	0	0
LICENSES & PERMITS	2,052,514	2,072,514	3,072,514	5,999,421	6,123,802	6,397,352	0	0	0
INTERGOVERNMENTAL REVENUES	0	895,000	895,000	0	0	0	0	0	0
CHARGES FOR SERVICES	0	0	0	19,819,964	21,146,189	21,697,965	11,966,157	15,127,010	18,204,458
FINES AND FORFEITS	0	0	0	3,000	3,000	3,000	0	0	0
MISCELLANEOUS REVENUES	375,829	529,883	582,033	730,008	527,022	572,909	303,810	375,144	375,144
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	3,022,374	1,595,369	1,045,241	1,126,130	933,065	852,030	0	0	0
PROCEEDS FROM LOANS/BONDS	0	1,250,000	7,890,379	0	0	25,000	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	376,972	577,372	577,672	210,000	155,000	155,000
LESS 5%	-164,934	-164,294	-164,294	-1,336,463	-1,380,925	-1,382,596	-14,000	-14,000	-14,000
<b>TOTAL EST. REVENUE SOURCES</b>	<b>59,642,349</b>	<b>57,059,191</b>	<b>68,998,421</b>	<b>56,583,558</b>	<b>50,126,235</b>	<b>54,469,342</b>	<b>33,014,537</b>	<b>28,678,690</b>	<b>30,486,525</b>
<b>ESTIMATED EXPENDITURES:</b>									
GENERAL GOVERNMENT	2,074,507	603,731	533,035	16,620	16,620	16,620	16,816,782	17,952,654	20,351,072
PUBLIC SAFETY	0	0	0	1,578,865	1,533,197	2,111,686	0	0	0
PHYSICAL ENVIRONMENT	336,724	1,359,401	427,339	29,893,962	28,052,899	28,019,858	0	0	0
TRANSPORTATION	5,804,395	3,459,775	4,616,072	0	0	0	0	0	0
ECONOMIC ENVIRONMENT	0	0	0	0	0	0	0	0	0
HUMAN SERVICES	0	0	0	0	0	0	0	0	0
COURT RELATED	0	0	0	0	0	0	0	0	0
CULTURE & RECREATION	1,078,701	18,801	981,170	1,239,019	1,253,653	1,344,133	0	0	0
CAPITAL OUTLAY	42,422,926	44,057,156	47,114,476	11,952,605	6,706,656	7,324,356	0	26,131	24,678
DEBT SERVICE	241,128	241,174	275,640	1,419,050	1,327,350	1,461,250	0	0	0
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>51,958,381</b>	<b>49,740,038</b>	<b>53,947,732</b>	<b>46,100,121</b>	<b>38,890,375</b>	<b>40,277,903</b>	<b>16,816,782</b>	<b>17,978,785</b>	<b>20,375,750</b>
OTHER FINANCING USES									
INTERFUND TRANSFERS	808,353	1,997,262	794,022	1,467,363	1,293,759	1,595,117	0	0	0
TRANSFER TO CONST. OFFICERS	275,596	181	45,413	0	0	0	0	0	0
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>53,042,330</b>	<b>51,737,481</b>	<b>54,787,167</b>	<b>47,567,484</b>	<b>40,184,134</b>	<b>41,873,020</b>	<b>16,816,782</b>	<b>17,978,785</b>	<b>20,375,750</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>6,600,019</b>	<b>5,321,710</b>	<b>14,211,254</b>	<b>9,016,074</b>	<b>9,942,101</b>	<b>12,596,322</b>	<b>16,197,755</b>	<b>10,699,905</b>	<b>10,110,775</b>
<b>TOTAL EXPENDITURES, USES</b>	<b>59,642,349</b>	<b>57,059,191</b>	<b>68,998,421</b>	<b>56,583,558</b>	<b>50,126,235</b>	<b>54,469,342</b>	<b>33,014,537</b>	<b>28,678,690</b>	<b>30,486,525</b>

**BUDGET SUMMARY**  
**BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY**

	EXPENDABLE TRUST			TOTAL ALL		
	FUNDS			FUNDS		
	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2017 Adopted Budget
<b>ESTIMATED REVENUES:</b>						
<b>EST. BEGINNING BALANCES</b>	<b>578,765</b>	<b>1,037,040</b>	<b>1,309,297</b>	<b>225,346,397</b>	<b>199,462,373</b>	<b>216,312,767</b>
TAXES:						
AD VALOREM	0	0	0	129,688,366	141,477,090	149,894,763
OTHER TAXES & FEES	1,558,100	1,708,100	1,858,100	7,366,328	7,568,100	8,033,100
LICENSES & PERMITS	1,069,787	1,035,956	910,996	14,691,879	14,901,905	16,159,031
INTERGOVERNMENTAL REVENUES	0	0	0	45,201,117	51,123,974	44,347,766
CHARGES FOR SERVICES	335,500	335,500	335,500	36,904,428	41,375,948	45,106,630
FINES AND FORFEITS	100,000	100,000	100,000	1,094,827	1,091,997	1,089,997
MISCELLANEOUS REVENUES	4,350	4,350	4,350	8,661,621	9,447,844	9,230,014
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	175,128	175,128	175,128	19,829,425	14,667,960	15,186,523
PROCEEDS FROM LOANS/BONDS	0	0	0	1,200,000	1,300,000	7,965,379
INTERNAL SERVICES & OTHER	0	0	0	586,972	732,372	732,672
LESS 5%	-147,850	-148,657	-150,206	-9,905,655	-10,528,113	-11,053,515
<b>TOTAL EST. REVENUE SOURCES</b>	<b>3,673,780</b>	<b>4,247,417</b>	<b>4,543,165</b>	<b>480,665,705</b>	<b>472,621,450</b>	<b>503,005,127</b>
<b>ESTIMATED EXPENDITURES:</b>						
GENERAL GOVERNMENT	118,066	118,066	118,066	48,060,732	46,831,623	50,777,501
PUBLIC SAFETY	0	122,818	122,818	18,993,876	20,219,363	22,263,699
PHYSICAL ENVIRONMENT	0	0	0	40,920,587	41,721,543	39,510,703
TRANSPORTATION	0	0	0	30,525,523	27,611,244	26,489,363
ECONOMIC ENVIRONMENT	510,589	625,278	768,074	10,309,876	8,592,134	9,195,049
HUMAN SERVICES	0	0	0	12,410,819	13,494,516	12,366,875
COURT RELATED	71,250	99,269	152,738	4,155,082	6,167,808	5,912,894
CULTURE & RECREATION	263,372	10,047	10,047	22,005,671	18,688,326	20,734,208
CAPITAL OUTLAY	0	225,306	247,306	79,508,065	84,198,717	95,818,623
DEBT SERVICE	957,180	930,133	827,850	16,670,137	14,695,238	15,697,612
TOTAL EXPENDITURES/EXPENSES	1,920,457	2,130,917	2,246,899	283,560,368	282,220,512	298,766,527
OTHER FINANCING USES						
INTERFUND TRANSFERS	1,077,387	1,077,387	1,077,387	19,829,425	14,667,960	15,186,523
TRANSFER TO CONST. OFFICERS	157,828	35,010	35,010	78,669,712	84,720,444	88,257,241
TOTAL EXPENDITURES & USES	3,155,672	3,243,314	3,359,296	382,059,505	381,608,916	402,210,291
<b>ESTIMATED ENDING BALANCE</b>	<b>518,108</b>	<b>1,004,103</b>	<b>1,183,869</b>	<b>98,606,200</b>	<b>91,012,534</b>	<b>100,794,836</b>
<b>TOTAL EXPENDITURES,USES</b>	<b>3,673,780</b>	<b>4,247,417</b>	<b>4,543,165</b>	<b>480,665,705</b>	<b>472,621,450</b>	<b>503,005,127</b>



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

**Board of County Commissioners**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
BOCC - District 1	184,197	201,983	201,473	-510
BOCC - District 2	199,803	209,824	221,266	11,442
BOCC - District 3	196,997	206,971	214,916	7,945
BOCC - District 4	201,183	215,594	223,967	8,373
BOCC - District 5	185,548	198,636	204,550	5,914
BOCC - General Government	38,210	44,733	44,733	0
	<b>1,005,938</b>	<b>1,077,741</b>	<b>1,110,905</b>	<b>33,164</b>

**County Attorney**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
County Attorney	1,243,341	1,312,299	1,344,485	32,186
Criminal Justice	2,139,479	2,446,997	2,459,092	12,095
	<b>3,382,820</b>	<b>3,759,296</b>	<b>3,803,577</b>	<b>44,281</b>

**County Administration**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
County Administration	781,145	981,261	1,046,688	65,427
Media Relations	517,244	492,747	520,606	27,859
Research & Education Park	321,249	2,351,953	2,220,271	-131,682
Tourism	580,984	721,907	991,703	269,796
Treasure Coast International	1,249,473	10,025,554	10,817,340	791,786
	<b>3,450,094</b>	<b>14,573,422</b>	<b>15,596,608</b>	<b>1,023,186</b>

**Information Technology**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Information Technology	3,990,666	4,004,711	5,409,046	1,404,335
	<b>3,990,666</b>	<b>4,004,711</b>	<b>5,409,046</b>	<b>1,404,335</b>

**Human Resources**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Human Resources	456,345	516,950	693,929	176,979
Insurance Program	14,253,774	19,036,918	20,123,294	1,086,376
Risk Management	1,151,353	9,747,763	10,363,231	615,468
	<b>15,861,473</b>	<b>29,301,631</b>	<b>31,180,454</b>	<b>1,878,823</b>

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

**Office of Management & Budget**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Management & Budget	549,846	614,338	630,318	15,980
Planning & Grants Management	186,395	196,176	237,175	40,999
Purchasing	289,728	334,066	351,077	17,011
	<b>1,025,969</b>	<b>1,144,580</b>	<b>1,218,570</b>	<b>73,990</b>

**Community Services**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Housing Services	1,668,487	3,587,204	3,373,377	-213,827
Human Services	4,625,376	2,138,268	1,913,728	-224,540
Library Services	3,624,864	7,047,123	6,961,125	-85,998
Transit	5,767,222	9,743,328	7,853,337	-1,889,991
Veteran Services	429,563	489,597	631,543	141,946
	<b>16,115,512</b>	<b>23,005,520</b>	<b>20,733,110</b>	<b>-2,272,410</b>

**Extension**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Extension	652,614	771,972	707,002	-64,970
	<b>652,614</b>	<b>771,972</b>	<b>707,002</b>	<b>-64,970</b>

**Environmental Resources**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Admin - Environmental	84,519	370,650	249,175	-121,475
Environmental Education	233,141	285,822	336,094	50,272
Environmental Regulations	304,771	219,735	316,339	96,604
Land Management	5,204,311	4,957,904	5,615,056	657,152
	<b>5,826,743</b>	<b>5,834,111</b>	<b>6,516,664</b>	<b>682,553</b>

**Mosquito Control & Coastal Management Svcs**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Admin - Mosquito Control	1,194,905	6,438,530	6,814,622	376,092
Coastal Management Services	1,893,705	10,712,962	9,858,903	-854,059
Impoundment Operations	1,949,039	2,004,653	2,267,886	263,233
Inspection Division	904,322	1,710,041	1,869,876	159,835
	<b>5,941,971</b>	<b>20,866,186</b>	<b>20,811,287</b>	<b>-54,899</b>

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

**Parks, Recreation & Facilities**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Admin - Parks, Recreation & Facilities	264,441	424,040	434,878	10,838
Fairwinds Golf Course	1,377,037	1,815,633	1,692,989	-122,644
Parks & Special Facilities	3,952,103	5,906,235	7,674,138	1,767,903
Regional Parks & Stadiums	7,448,257	7,663,264	9,023,567	1,360,303
Venues	1,217,513	1,259,070	1,447,171	188,101
	<b>24,416,476</b>	<b>31,861,368</b>	<b>44,698,205</b>	<b>12,836,837</b>

**Planning & Development Services**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Admin. - Planning & Building and Code Regulation	195,310	205,388	659,822	454,434
Planning	2,021,006	4,506,407	5,183,186	676,779
	998,155	1,248,709	1,488,234	239,525
	<b>3,214,471</b>	<b>5,960,504</b>	<b>7,331,242</b>	<b>1,370,738</b>

**Public Safety & Communications**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Public Safety - 800 MHz	16,306	517,349	9,484,550	8,967,201
Public Safety - Animal Control	477,339	529,224	596,381	67,157
Public Safety - Cent.	4,504,328	6,745,806	7,097,488	351,682
Public Safety - Emergency	682,676	1,141,690	912,776	-228,914
Public Safety - Marine Safety	386,231	476,003	554,261	78,258
Public Safety - RAD Plan	339,249	420,833	528,162	107,329
	<b>6,406,128</b>	<b>9,830,905</b>	<b>19,173,618</b>	<b>9,342,713</b>

**Public Works**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Administration - Public Works	272,232	449,187	745,245	296,058
Engineering	12,888,897	48,196,074	46,687,355	-1,508,719
Port	1,874,553	9,079,560	7,455,502	-1,624,058
Road & Bridge	9,229,621	7,812,690	11,809,721	3,997,031
Water Quality	2,901,407	7,759,899	8,001,249	241,350
	<b>27,166,709</b>	<b>73,297,410</b>	<b>74,699,072</b>	<b>1,401,662</b>

**Solid Waste & Recycling**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Solid Waste & Recycling	17,790,892	26,896,222	27,867,817	971,595
	<b>17,790,892</b>	<b>26,896,222</b>	<b>27,867,817</b>	<b>971,595</b>

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

**Water & Sewer District**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Water & Sewer Dist. - N. County	6,604,450	9,916,509	11,101,227	1,184,718
Water & Sewer Dist. - S. Hutch	2,368,793	8,251,470	9,145,787	894,317
	<u>8,973,243</u>	<u>18,167,979</u>	<u>20,247,014</u>	<u>2,079,035</u>

**Constitutional Officers**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Clerk of Circuit Court	1,109,166	1,251,540	1,419,737	168,197
Property Appraiser Fees	4,443,693	4,708,396	5,071,296	362,900
Sheriff	66,587,345	72,074,859	75,030,367	2,955,508
Supervisor of Elections	2,520,662	3,220,701	3,018,651	-202,050
Tax Collector Fees	2,188,481	2,974,962	3,177,229	202,267
	<u>76,849,347</u>	<u>84,230,458</u>	<u>87,717,280</u>	<u>3,486,822</u>

**Constitutional Officers (BOCC)**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Clerk of Circuit Court	54,201	90,667	70,000	-20,667
Property Appraiser (TRIM & Sheriff (Inmate Med., Training)	43,617	115,000	115,000	0
Supervisor of Elections (Rent, Tax Collector (Postage)	4,207,299	6,198,688	5,769,341	-429,347
	256,530	216,768	216,768	0
	21,427	6,978,500	6,997,350	18,850
	<u>4,583,074</u>	<u>13,599,623</u>	<u>13,168,459</u>	<u>-431,164</u>

**Statutorily Mandated & Non-County Agencies**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Community Service Mandates	1,000	3,555,683	3,909,320	353,637
Court - Other	288,404	767,665	810,663	42,998
Court Related	1,629,269	2,391,542	2,436,297	44,755
Guardian Ad Litem	380,106	399,823	371,340	-28,483
Juvenile Detention	1,014,354	1,177,621	911,589	-266,032
Medical Examiner	474,248	517,454	633,757	116,303
Non-County Agencies	1,083,230	2,457,093	1,209,230	-1,247,863
Public Defender	409,901	443,114	463,725	20,611
Public Health	922,647	922,647	1,122,647	200,000
Soil & Water Conservation	60,814	65,568	71,192	5,624
State Attorney	778,765	858,528	855,681	-2,847
Transportation Planning	999,105	1,755,370	249,019	-1,506,351
	<u>8,041,843</u>	<u>15,312,108</u>	<u>13,044,460</u>	<u>-2,267,648</u>

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

**Non-Departmental**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Business and Strategic	1,871,578	2,943,989	1,843,989	-1,100,000
CRA Payments to PSL & FP	3,004,753	3,433,000	3,910,000	477,000
Debt Service	35,532,090	13,994,271	13,977,213	-17,058
Financial and Administrative	635,509	643,224	682,408	39,184
General Government	1,369,960	1,593,711	2,677,994	1,084,283
Other - Nondepartmental	-2,581,287	0	0	0
Reserves	0	54,066,317	52,210,412	-1,855,905
Transfers	18,987,538	12,420,372	12,627,240	206,868
Value Adjustment Board	23,231	30,819	41,481	10,662
	<u>58,843,372</u>	<u>89,125,703</u>	<u>87,970,737</u>	<u>-1,154,966</u>
Total County Budget	<u>293,539,356</u>	<u>472,621,450</u>	<u>503,005,127</u>	<u>30,383,677</u>

# PROPERTY TAXES

A “property tax” more specifically called an “ad valorem” tax, is a tax based on the value of the property. In the State of Florida, there are three factors for calculating the amount of property tax assessed on a piece of real estate: (1.) the value of the property; (2.) the amount of the value exempted from tax; and (3.) 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.

## **2015-2016 MILLAGE**

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

## **2015-2016 TAXES**

This is the computed taxes derived by multiplying the 2015-2016 Millage by the Prior Years Value and then dividing by 1,000.

## **2016-2017 ROLLBACK RATE**

The Rollback Rate is the millage that would have to be levied in 2016-2017 to produce the same computed tax revenue as last year. The calculation is: 2015-2016 Taxes (less Tax Increment Financing (TIF)) divided by 2016-2017 Adjusted Value (less TIF) and multiplied by 1,000.

## **2016-2017 ROLLBACK TAXES**

Rollback Taxes is the amount of computed taxes that would be generated in 2016-2017 if the millage imposed was the 2015-2016 Rollback Rate. The formula is: 2016-2017 Rollback Rate multiplied by the 2016-2017 Gross Value and then divided by 1,000.

## **2016-2017 MILLAGE**

This figure represents the millage for the 2016-2017 fiscal year. It is interpreted as dollars per thousand.

## **2016-2017 TAXES**

This is derived by multiplying the 2016-2017 Millage by the 2016-2017 Gross Value and then dividing by 1,000.

## **PRIOR YEARS VALUE**

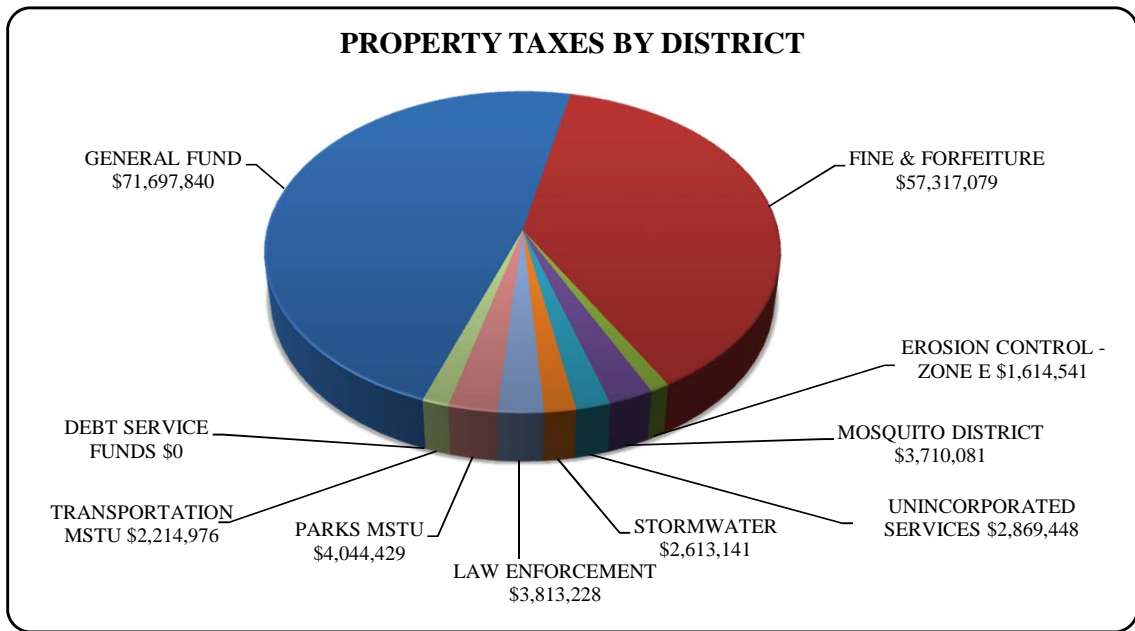
This is the prior year’s Final Value as determined by the Office of the Property Appraiser.

## **2016-2017 GROSS VALUE**

This is the 2016-2017 fiscal year Gross Value as determined by the Office of the Property Appraiser.

**PROPERTY TAXES BY DISTRICT**

GENERAL FUND	\$71,697,840
FINE & FORFEITURE	\$57,317,079
EROSION CONTROL - ZONE E	\$1,614,541
MOSQUITO DISTRICT	\$3,710,081
UNINCORPORATED SERVICES	\$2,869,448
STORMWATER	\$2,613,141
LAW ENFORCEMENT	\$3,813,228
PARKS MSTU	\$4,044,429
TRANSPORTATION MSTU	\$2,214,976
DEBT SERVICE FUNDS	\$0
	<b>\$149,894,763</b>



**WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2016-2017**

	A	B	C	D	E	F	G	H
FUND NAME	2015-16 Millage	2015-16 Taxes	2016-17 Rollback Rate	2016-17 Rollback Taxes	2016-17 Millage	2016-17 Taxes	Prior Year's Value <sup>1</sup>	2016-17 Gross Value <sup>1</sup>
<b>COUNTY</b>								
GENERAL FUND	4.1273	67,124,790	3.8814	67,747,887	4.1077	71,697,840	16,263,608,260	17,454,497,567
FINE & FORFEITURE	3.2699	53,180,373	3.0752	53,676,071	3.2838	57,317,079	16,263,608,260	17,454,497,567
<b>SUBTOTAL COUNTY</b>	<b>7.3972</b>	<b>120,305,163</b>	<b>6.9566</b>	<b>121,423,958</b>	<b>7.3915</b>	<b>129,014,919</b>		
<b>DEPENDENT DISTRICTS</b>								
EROSION CONTROL - ZONE E	0.0925	1,504,384	0.0868	1,515,050	0.0925	1,614,541	16,263,608,260	17,454,497,567
MOSQUITO DISTRICT <sup>2</sup>	0.2413	3,854,965	0.2265	3,883,241	0.2164	3,710,081	15,975,820,155	17,144,552,689
<b>SUBTOTAL DEPENDENT DIST.</b>	<b>0.3338</b>	<b>5,359,349</b>	<b>0.3133</b>	<b>5,398,292</b>	<b>0.3089</b>	<b>5,324,622</b>		
<b>TOTAL COUNTY/DEPENDENT DIST.</b>	<b>7.7310</b>	<b>125,664,512</b>	<b>7.2699</b>	<b>126,822,249</b>	<b>7.7004</b>	<b>134,339,541</b>		
<b>MUNICIPAL SERVICE TAXING UNITS (MSTUs)</b>								
UNINCORPORATED SERVICES <sup>3</sup>	0.4380	3,122,185	0.4190	3,130,987	0.3840	2,869,448	7,128,275,623	7,472,521,586
STORMWATER <sup>3</sup>	0.3497	2,492,758	0.3345	2,499,558	0.3497	2,613,141	7,128,275,623	7,472,521,586
LAW ENFORCEMENT <sup>3</sup>	0.5103	3,637,559	0.4881	3,647,338	0.5103	3,813,228	7,128,275,623	7,472,521,586
PARKS MSTU <sup>4</sup>	0.2313	3,771,281	0.2172	3,797,882	0.2313	4,044,429	16,304,717,256	17,485,643,577
TRANSIT MSTU	0.1269	2,063,852	0.1191	2,078,831	0.1269	2,214,976	16,263,608,260	17,454,497,567
<b>SUBTOTAL MSTU</b>	<b>1.6562</b>	<b>15,087,635</b>	<b>1.5779</b>	<b>15,154,595</b>	<b>1.6022</b>	<b>15,555,222</b>		
<b>TOTAL AGGREGATE MILLAGE</b>	<b>8.6544</b>	<b>140,752,147</b>	<b>8.1733</b>	<b>142,660,845</b>	<b>8.5877</b>	<b>149,894,763</b>	16,263,608,260	17,454,497,567
<b>AGGREGATE MILLAGE INCREASE (DECREASE)</b>					<b>-0.0667</b>			
<b>INCREASE (DECREASE) OVER ROLL-BACK</b>					<b>0.4144</b>			
<b>PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK</b>					<b>5.07%</b>			
<b>VOTED DEBT</b>								
PORT PROPERTY BOND <sup>5</sup>	0.0154	253,878			0.0000	0	16,485,577,486	17,669,334,631
<b>SUBTOTAL VOTED DEBT</b>	<b>0.0154</b>	<b>253,878</b>			<b>0.0000</b>	<b>0</b>		
<b>GRAND TOTAL OF TAXES</b>		<b>141,006,025</b>				<b>149,894,763</b>		

**NOTES:**

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

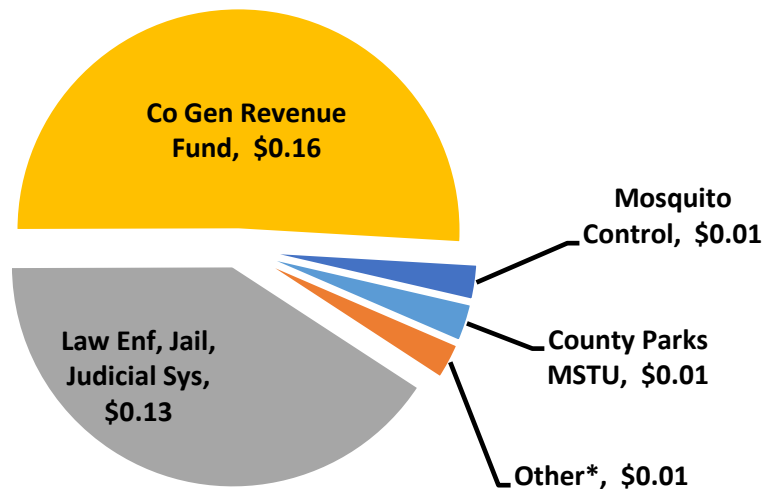


## ALLOCATION OF \$1.00 OF PROPERTY TAXES AND ASSESSMENTS TAXABLE HOME VALUE OF \$100,000 IN THE CITY OF PORT ST LUCIE



The above diagram represents how each dollar of property tax assessed, for a \$100,000 home in the City of Port St. Lucie, is allocated between the taxing authorities for FY 2017

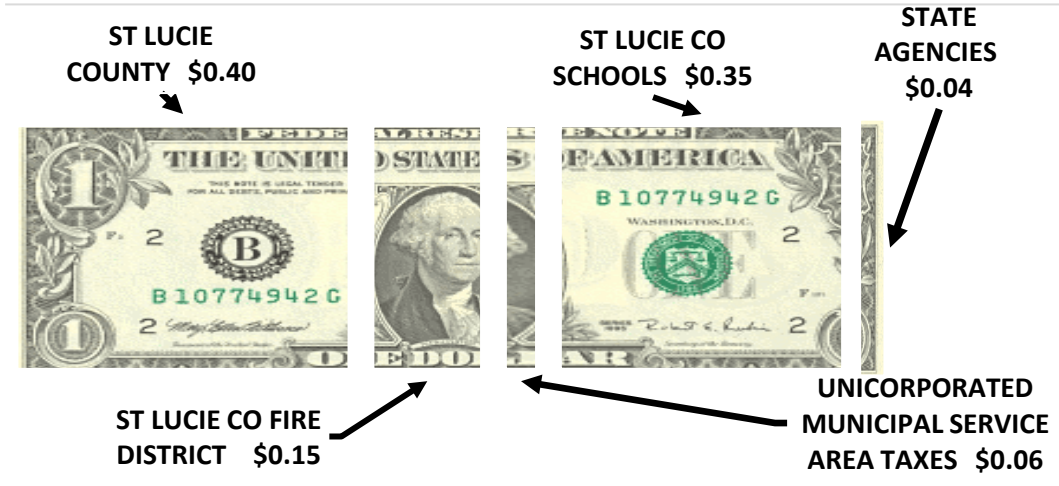
### Allocation of 32¢ from Previous Example



The above chart shows how 32¢ from the previous diagram is allocated between the agencies of St. Lucie County for FY 2017

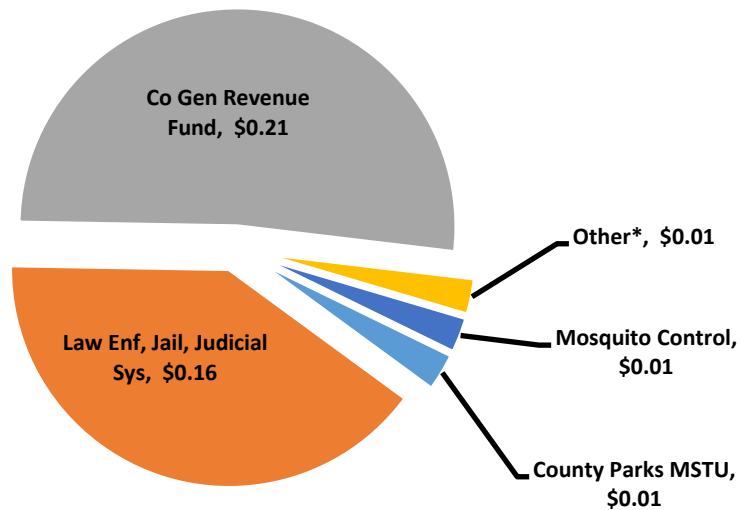
\* includes Erosion Control District E and County Public Transit MSTU

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



The above diagram represents how each dollar of property tax assessed, for a \$100,000 home in the unincorporated area of St. Lucie County, is allocated between the taxing authorities for FY 2017

### Allocation of 40¢ from Previous Example

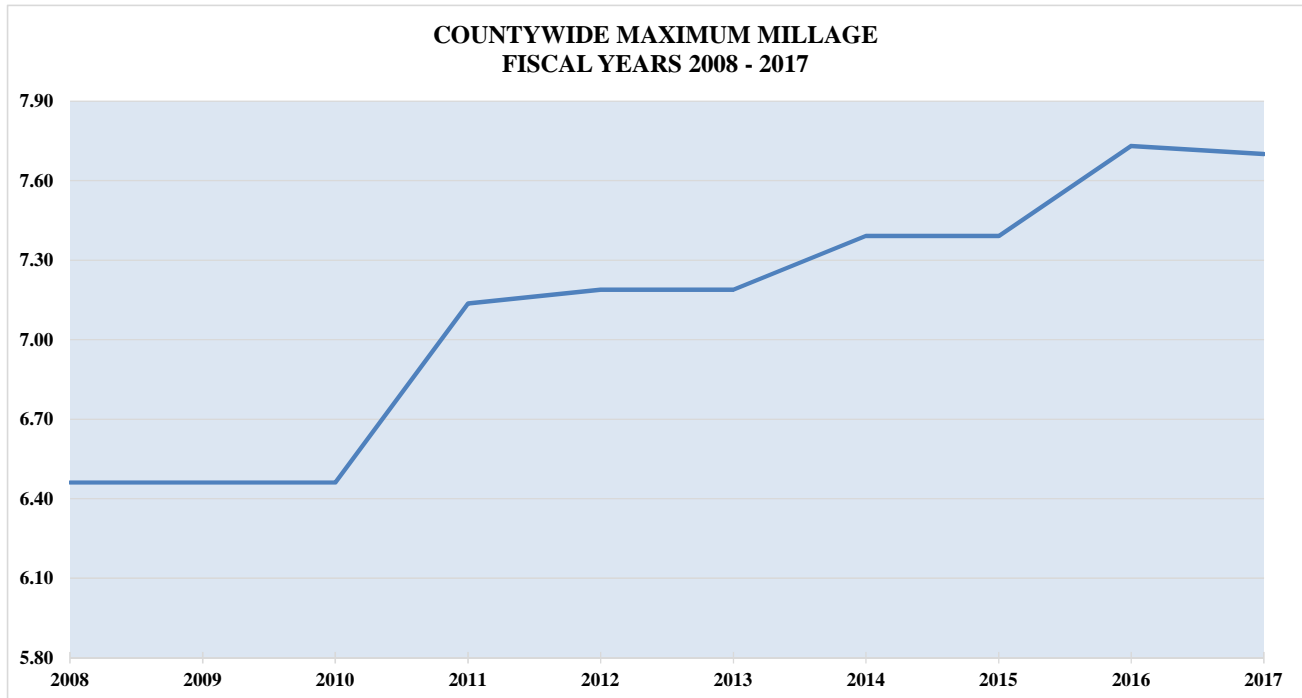


The above chart shows how 40¢ from the previous diagram is allocated between the agencies of St. Lucie County for FY 2017.

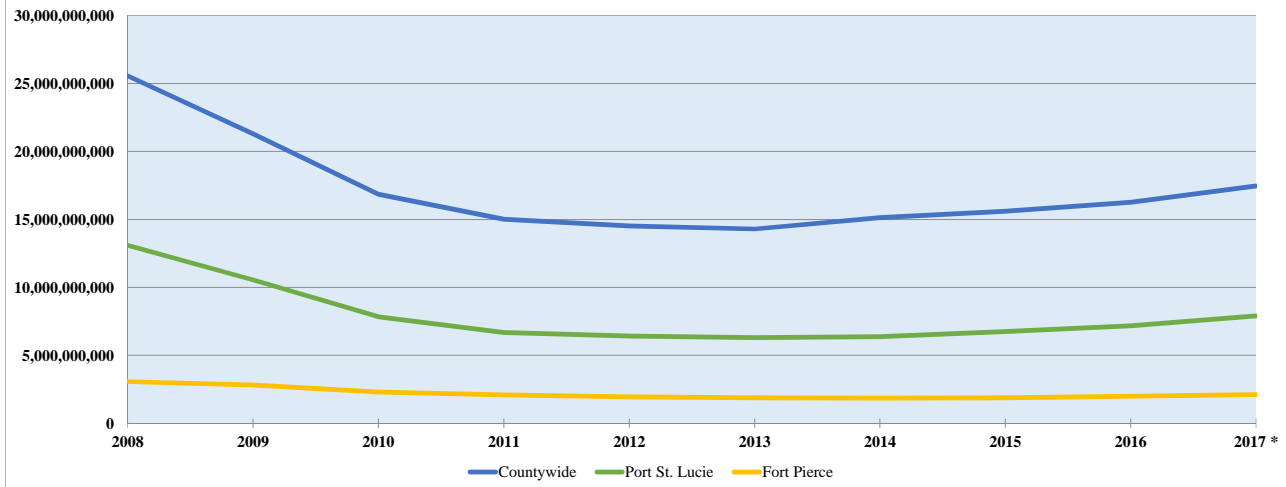
\* includes Erosion Control District E and County Public Transit MSTU

**ST. LUCIE COUNTY  
MILLAGE RATES HISTORY FISCAL YEARS 2008 - 2017**

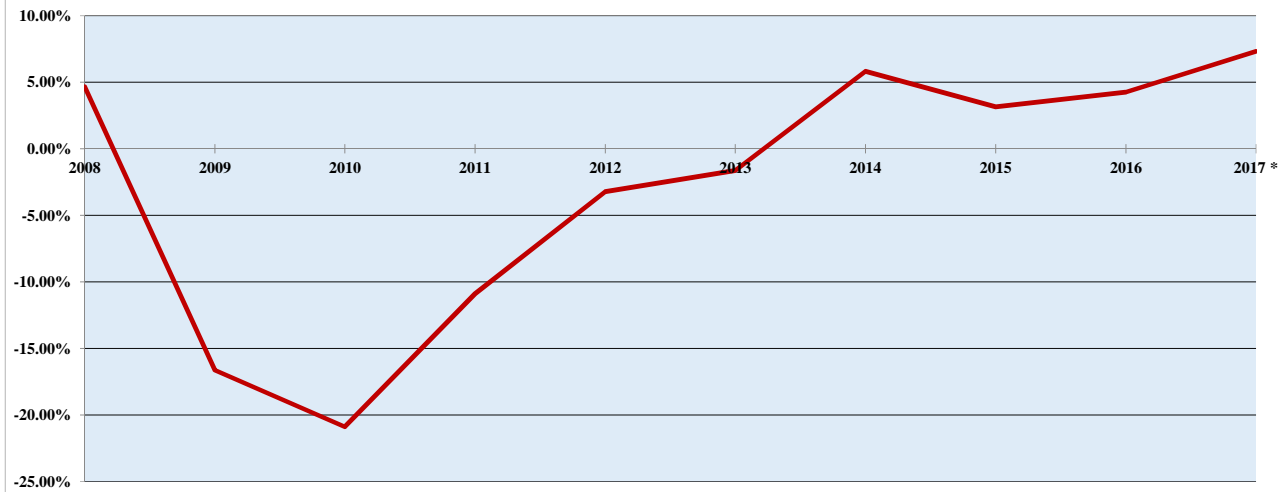
FISCAL YEAR	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
<b>COUNTY COMMISSION</b>											
1											
2	GENERAL FUND	4.2299	3.6173	2.7694	2.8707	2.9221	2.9221	2.9221	3.7764	4.1273	4.1077
3	FINE & FORFEITURE	1.9352	2.5478	3.3957	3.9699	3.9699	3.9699	3.9699	3.2699	3.2699	3.2838
4	PORT & AIRPORT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4	EROSION DIST E	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925
5	<b>SUBTOTAL COUNTYWIDE MILLAGE</b>	<b>6.2576</b>	<b>6.2576</b>	<b>6.2576</b>	<b>6.9331</b>	<b>6.9845</b>	<b>6.9845</b>	<b>6.9845</b>	<b>7.1388</b>	<b>7.4897</b>	<b>7.4840</b>
6	MOSQUITO CONTROL	0.2036	0.2036	0.2036	0.2036	0.2036	0.2036	0.4065	0.2522	0.2413	0.2164
7	<b>COUNTYWIDE MAX MILL.</b>	<b>6.4612</b>	<b>6.4612</b>	<b>6.4612</b>	<b>7.1367</b>	<b>7.1881</b>	<b>7.1881</b>	<b>7.3910</b>	<b>7.3910</b>	<b>7.7310</b>	<b>7.7004</b>
<b>MUNICIPAL SERVICE TAXING UNITS (MSTU)</b>											
8											
9	COMMUNITY DEVELOPMENT MSTU	0.4605	0.4605	0.4380	0.4380	0.4380	0.4380	0.4380	0.4380	0.4380	0.3840
10	LAW ENFORCEMENT MSTU	0.3511	0.3511	0.3736	0.5103	0.5103	0.5103	0.5103	0.5103	0.5103	0.5103
11	STORMWATER	0.4731	0.4731	0.4731	0.4731	0.3497	0.3497	0.3497	0.3497	0.3497	0.3497
12	PARKS MSTU	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313
13	COUNTY TRANSIT MSTU	0.0833	0.0833	0.0833	0.1269	0.1269	0.1269	0.1269	0.1269	0.1269	0.1269
14	<b>SUBTOTAL - MSTUs</b>	<b>1.5993</b>	<b>1.5993</b>	<b>1.5993</b>	<b>1.7796</b>	<b>1.6562</b>	<b>1.6562</b>	<b>1.6562</b>	<b>1.6562</b>	<b>1.6562</b>	<b>1.6022</b>
<b>DEBT SERVICE FUNDS</b>											
15											
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	0.0144	0.0154	0.0154	0.0154	0.0154	0.0154	0.0154	0.0154	0.0154	0.0000
18	ENVIRONMENTAL LAND (CTYWIDE)	0.0776	0.0459	0.0459	0.0459	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
19	<b>SUBTOTAL - DEBT MAXIMUM MILLAGE</b>	<b>0.0920</b>	<b>0.0613</b>	<b>0.0613</b>	<b>0.0613</b>	<b>0.0154</b>	<b>0.0154</b>	<b>0.0154</b>	<b>0.0154</b>	<b>0.0154</b>	<b>0.0000</b>
20											



**TAXABLE PROPERTY VALUES  
FISCAL YEARS 2008 - 2017**



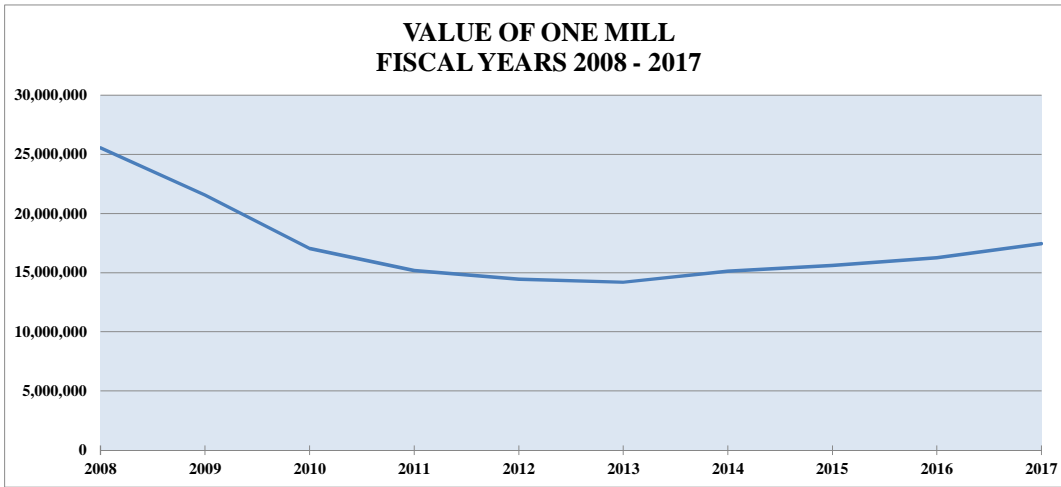
**PERCENTAGE CHANGE IN COUNTYWIDE PROPERTY VALUES  
FISCAL YEARS 2008 - 2017**



FISCAL YEAR	GENERAL FUND FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	FISCAL YEAR	GENERAL FUND FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE
1981	2,300,802,183			2000	8,190,166,624	452,106,043	5.84%
1982	2,521,586,744	220,784,561	9.60%	2001	8,139,395,362	-50,771,262	-0.62%
1983	2,867,734,704	346,147,960	13.73%	2002	8,667,691,605	528,296,243	6.49%
1984	3,083,530,363	215,795,659	7.52%	2003	9,440,470,969	772,779,364	8.92%
1985	3,897,879,971	814,349,608	26.41%	2004	10,794,450,475	1,353,979,506	14.34%
1986	4,194,714,452	296,834,481	7.62%	2005	13,635,067,852	2,840,617,377	26.32%
1987	4,416,000,387	221,285,935	5.28%	2006	17,531,857,063	3,896,789,211	28.58%
1988	4,720,251,700	304,251,313	6.89%	2007	24,412,809,790	6,880,952,727	39.25%
1989	5,204,587,267	484,335,567	10.26%	2008	25,554,081,157	1,141,271,367	4.67%
1990	5,621,419,606	416,832,339	8.01%	2009	21,301,295,874	-4,252,785,283	-16.64%
1991	6,309,634,141	688,214,535	12.24%	2010	16,850,268,512	-4,451,027,362	-20.90%
1992	6,703,624,675	393,990,534	6.24%	2011	15,013,709,614	-1,836,558,898	-10.90%
1993	6,867,017,584	163,392,909	2.44%	2012	14,529,243,377	-484,466,237	-3.23%
1994	6,975,159,041	108,141,457	1.57%	2013	14,292,317,878	-236,925,499	-1.63%
1995	7,103,725,228	128,566,187	1.84%	2014	15,123,381,622	831,063,744	5.81%
1996	7,167,166,187	63,440,959	0.89%	2015	15,599,739,461	476,357,839	3.15%
1997	7,486,030,190	318,864,003	4.45%	2016	16,263,608,260	663,868,799	4.26%
1998	7,937,402,083	451,371,893	6.03%	2017*	17,454,497,567	1,190,889,307	7.32%
1999	7,738,060,581	-199,341,502	-2.51%				

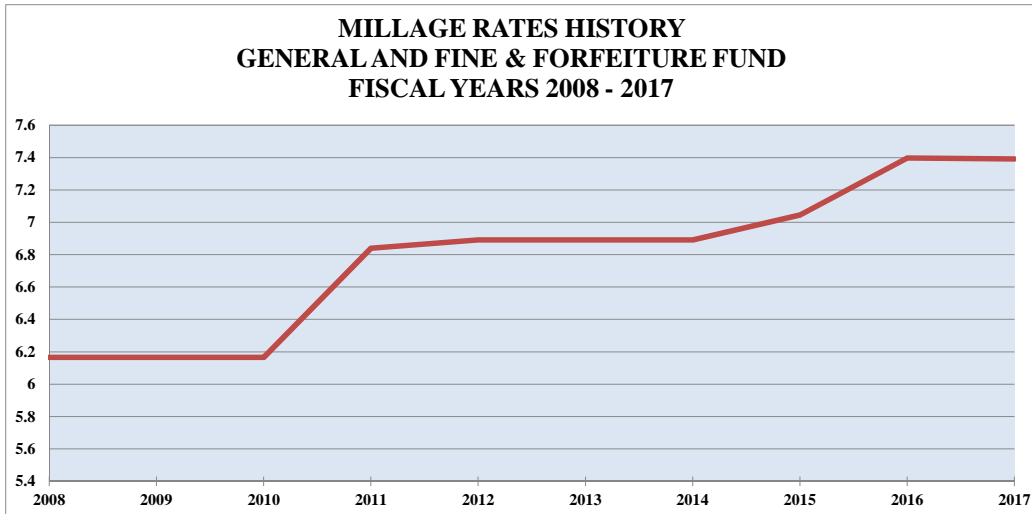
\* = Property Appraiser's July Estimate for the 2016 Tax Year / 2017 Fiscal Year.

Note: All other years reflect final property values after the Value Adjustment Board's final decisions were completed.



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

<u>FISCAL YEAR</u>	<u>VALUE OF 1 MILL</u>	<u>FISCAL YEAR</u>	<u>VALUE OF 1 MILL</u>	<u>FISCAL YEAR</u>	<u>VALUE OF 1 MILL</u>
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	15,599,739
1996	7,167,166	2006	17,531,857	2016	16,263,608
1997	7,486,030	2007	24,412,810	2017	17,454,498

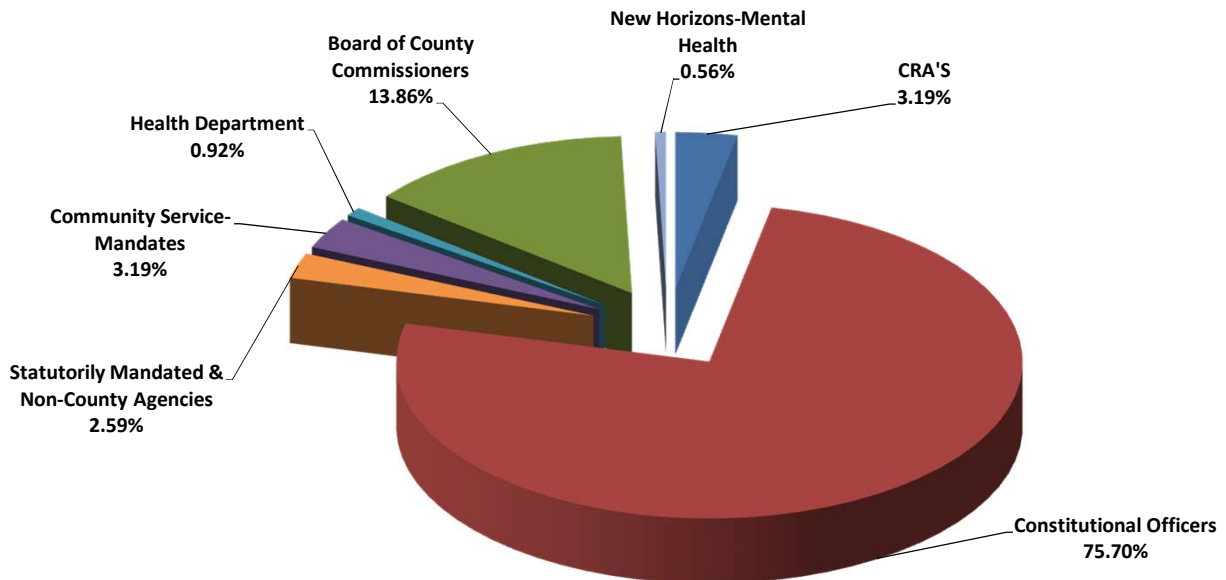


<u>FISCAL YEAR</u>	<u>GENERAL</u>	<u>FINE &amp; FORFEITURE</u>	<u>COMBINED</u>	<u>FISCAL YEAR</u>	<u>GENERAL</u>	<u>FINE &amp; FORFEITURE</u>	<u>COMBINED</u>
1989	2.2666	3.7301	5.9967	2004	4.0728	3.5066	7.5794
1990	3.0100	4.1562	7.1662	2005	4.1248	3.3178	7.4426
1991	2.5314	4.6258	7.1572	2006	4.2619	2.9807	7.2426
1992	2.3617	4.6769	7.0386	2007	4.2734	2.3778	6.6512
1993	3.4438	4.3393	7.7831	2008	4.2299	1.9352	6.1651
1994	3.3561	4.2804	7.6365	2009	3.6173	2.5478	6.1651
1995	2.9942	4.5227	7.5169	2010	2.7694	3.3957	6.1651
1996	2.9565	4.5230	7.4795	2011	2.8707	3.9699	6.8406
1997	2.5596	4.9233	7.4829	2012	2.9221	3.9699	6.8920
1998	2.6595	4.7356	7.3951	2013	2.9221	3.9699	6.8920
1999	2.7328	4.8466	7.5794	2014	2.9221	3.9699	6.8920
2000	3.1328	4.4466	7.5794	2015	3.7764	3.2699	7.0463
2001	2.8486	4.7308	7.5794	2016	4.1273	3.2699	7.3972
2002	2.9639	4.6155	7.5794	2017	4.1077	3.2838	7.3915
2003	2.9639	4.6155	7.5794				

**DISTRIBUTION OF GENERAL FUND AND FINE & FOREFITURE AD VALOREM TAX REVENUES  
FISCAL YEAR 2016-2017**

1	TOTAL GENERAL FUND & FINE & FORFEITURE AD VALOREM TAX REVENUE *		<b>\$122,564,173</b>
2	ALLOCATIONS/FEES TO CONSTITUTIONAL OFFICERS		\$92,777,088
3	STATUTORILY MANDATED & OTHER NON-COUNTY AGENCIES		
	HEALTH DEPARTMENT	\$1,122,647	
	NEW HORIZONS-MENTAL HEALTH	\$687,078	
	COMMUNITY SERVICES-MANDATES		
	HEALTH CARE RESP. ACT	\$50,000	
	MEDICAID HOSPITAL	\$3,834,320	
	PAUPER BURIALS	<u>\$25,000</u>	
	TOTAL COMMUNITY SERVICES-MANDATES	\$3,909,320	
	OTHER MANDATES & NON-COUNTY AGENCIES	<u>\$3,175,480</u>	
	TOTAL STATUTORILY MANDATED & OTHER NON-COUNTY AGENCIES		\$8,894,525
4	COMMUNITY REDEVELOPMENT AGENCY'S (CRA'S)		
	CITY OF PORT ST. LUCIE	\$1,210,000	
	CITY OF FORT PIERCE	<u>\$2,700,000</u>	
	TOTAL CRA'S		\$3,910,000
5	SUB-TOTAL		<u>\$105,581,613</u>
6	NET AVAILABLE FOR BOARD ALLOCATIONS		<b>\$16,982,560</b>
*	Total anticipated Ad Valorem revenue less statutorily mandated 5%.		

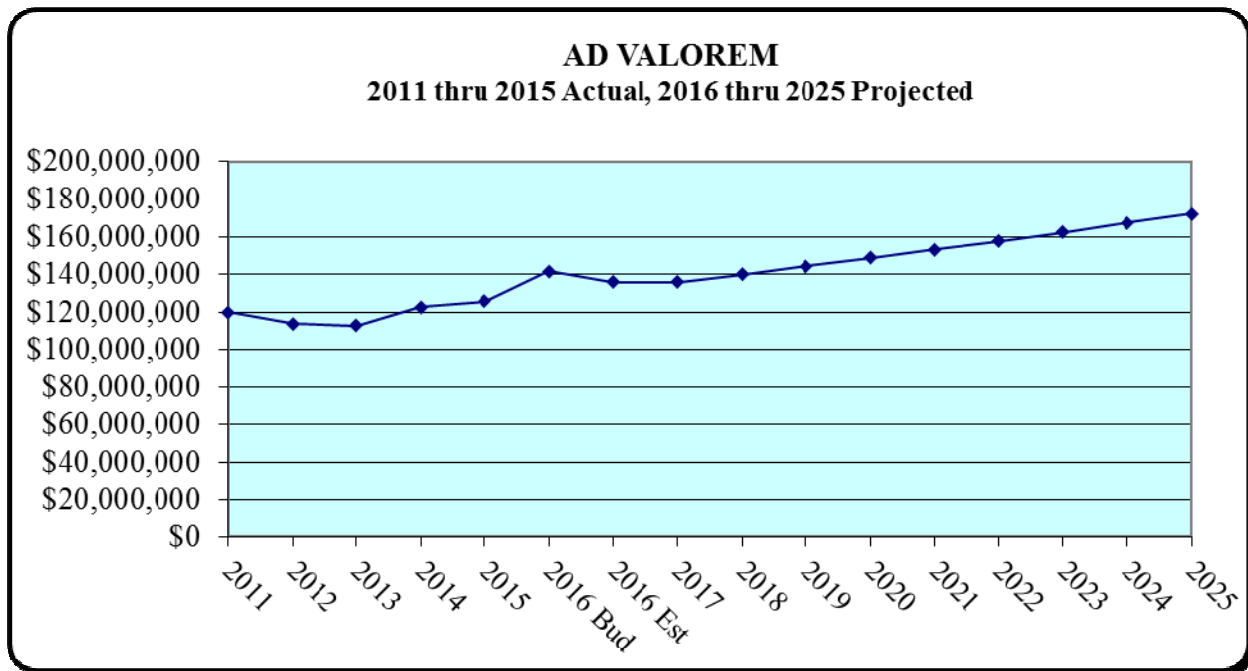
**DISTRIBUTION OF GENERAL FUND AND FINE & FOREFITURE AD VALOREM TAX REVENUES  
FISCAL YEAR 2016-2017**



# 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

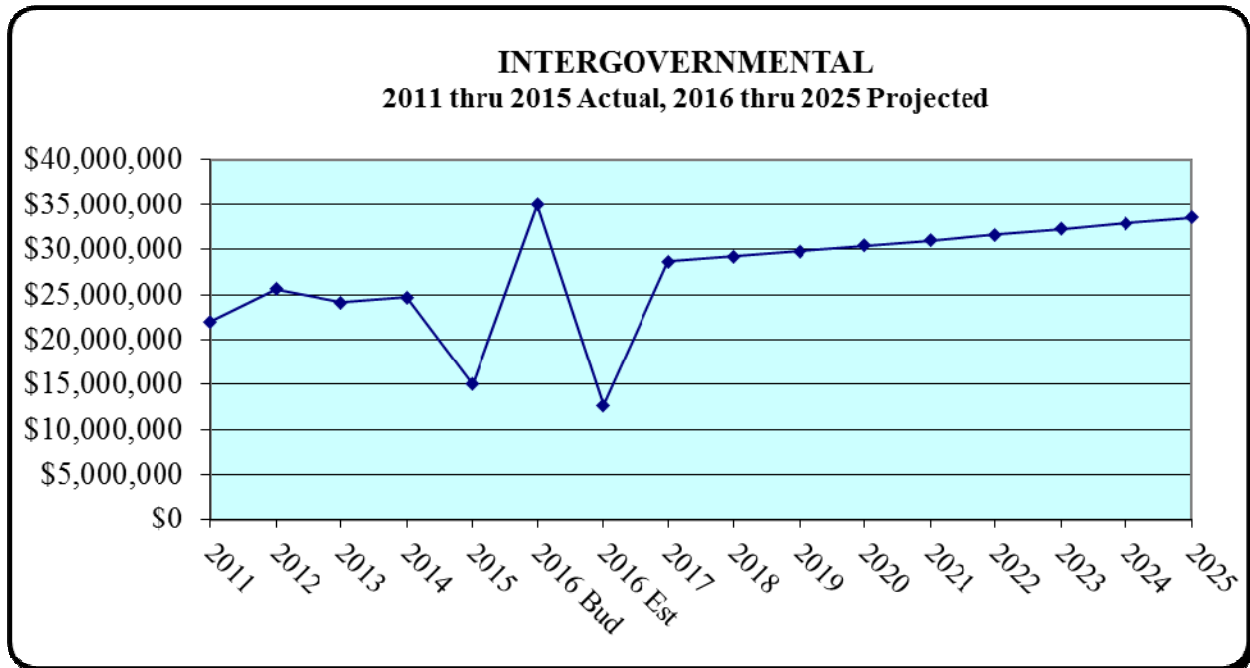
**Discussion & Concerns:** The Board of County Commissioners is continuing their efforts to alleviate the amount of taxes borne by the property owners by encouraging environmentally friendly industries and retailers to locate within St. Lucie County. Their Job Incentive Program has been successful in attracting companies like Liberty Medical, 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 legislation combined with falling property values, led to a reduction in ad valorem revenue beginning in fiscal years 2009 through 2016.

**Assumptions & Projections:** The fiscal year 2016 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

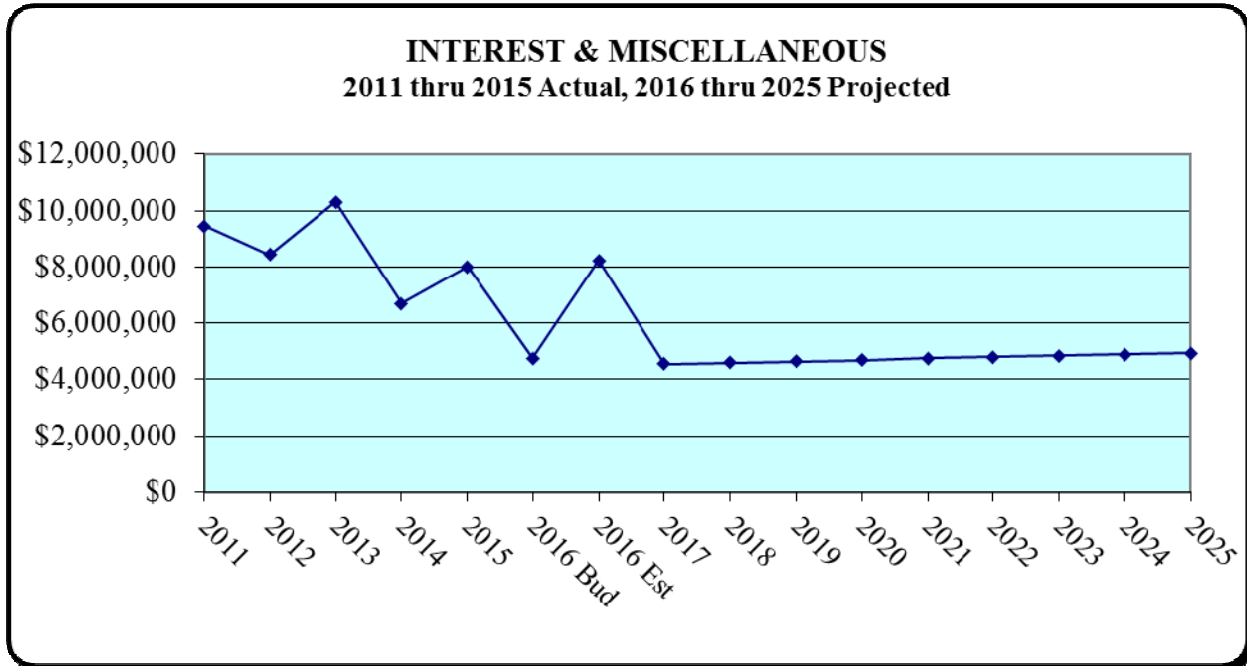
**Discussion & Concerns:** Although Revenues generated through grants have not been consistent year to year; they do show an upward trend. Given the recent economic situation and its impact on the State and Federal Governments, there are reduced grant opportunities available. Due to the timing of grants starting and ending during the fiscal year, and to the spending pattern of the currently active grants, not all of the grant revenues are reflected in Fiscal Year 2016's Estimate. This results in a much lower estimate than the current and future trend.

**Assumptions & Projections:** Staff expects revenues to remain flat for the next two years (fiscal years 2016 and 2017) 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

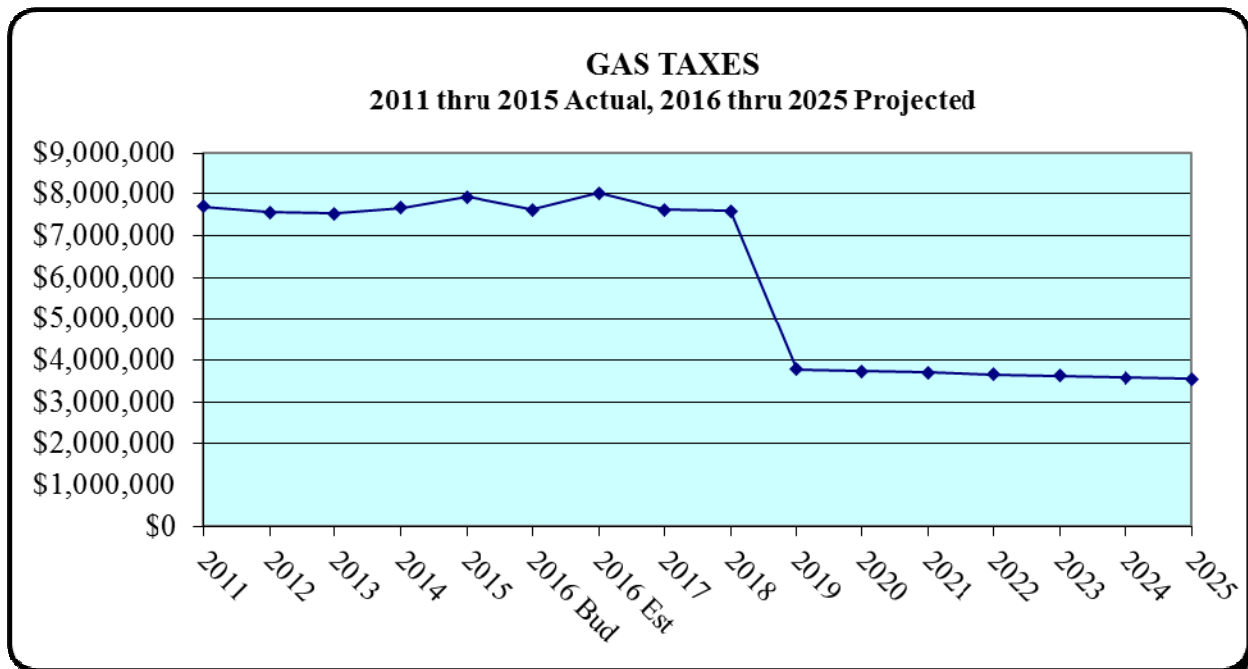
**Assumptions & Projections:** Due to the erratic nature of this revenue source, it is impossible to accurately predict future income. In the interest of long-range planning, staff has prepared projections based on the following assumptions:

- 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

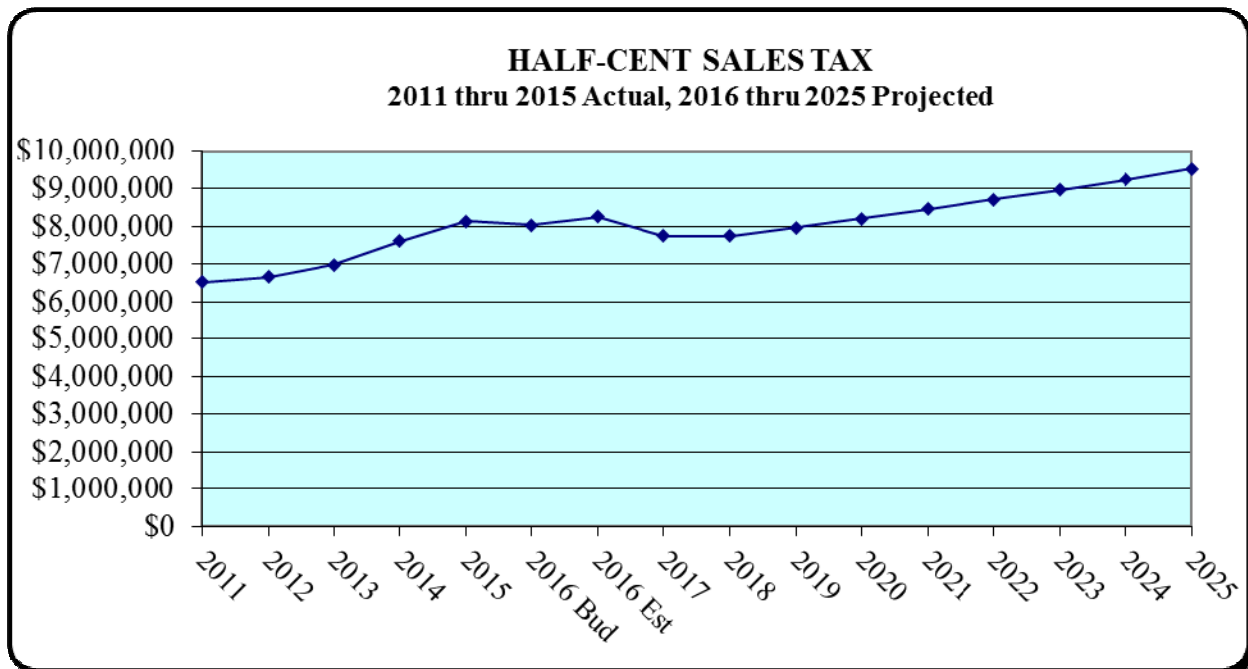
**Discussion & Concerns:** The Local Option 1-6 Cent Gas Tax was initially levied on September 1, 1985 imposing four of the possible six cents. Effective September 1, 1987, the additional two cents were imposed. Facing a shortage of revenue to fund needed infrastructure improvements, the St. Lucie County 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 and will continue until repealed. The Local Option 1-6 Gas Tax and the Local Option 1-5 Cent Gas

Tax are set up to run through December 31, 2017, unless extended by the Board.

**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

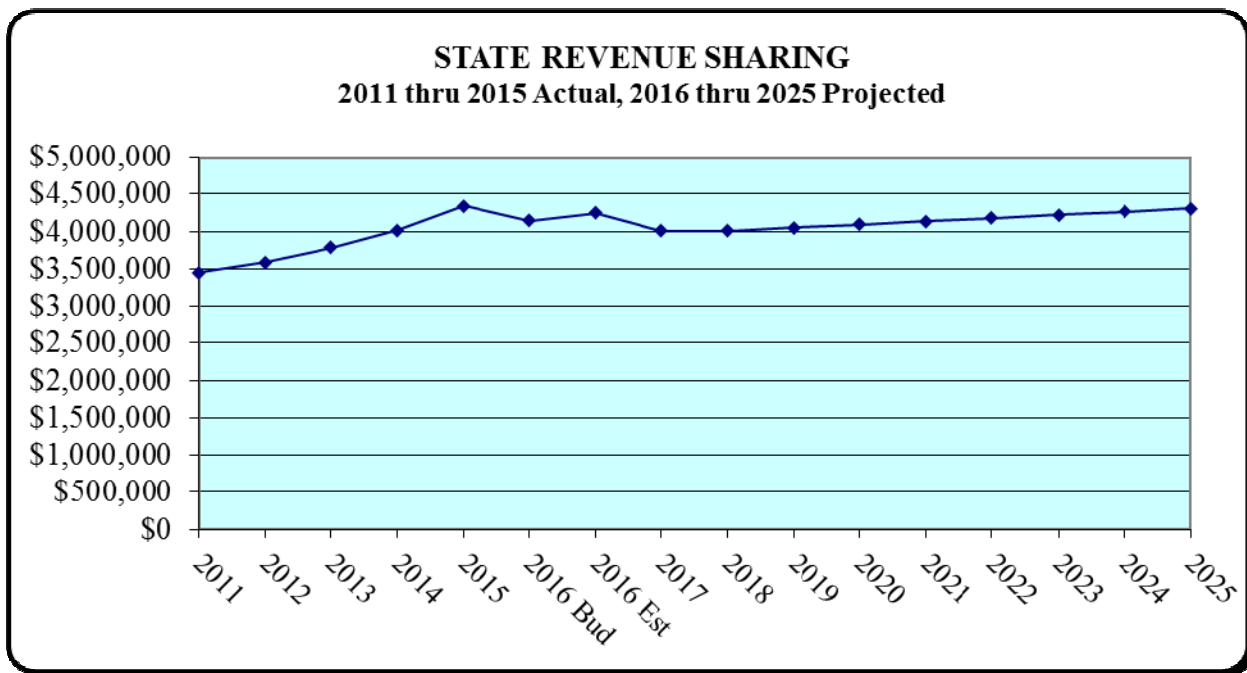
**Discussion & Concerns:** Beginning in fiscal year 2005, Article V, Revision 7 reduced this source of revenue. The legislature diverted a portion of the Half Cent Sales Tax to help fund the courts. After the initial reduction, the normal growth in this revenue resumed and was passed on to the counties. 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 2015.

**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 2017.

## 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.



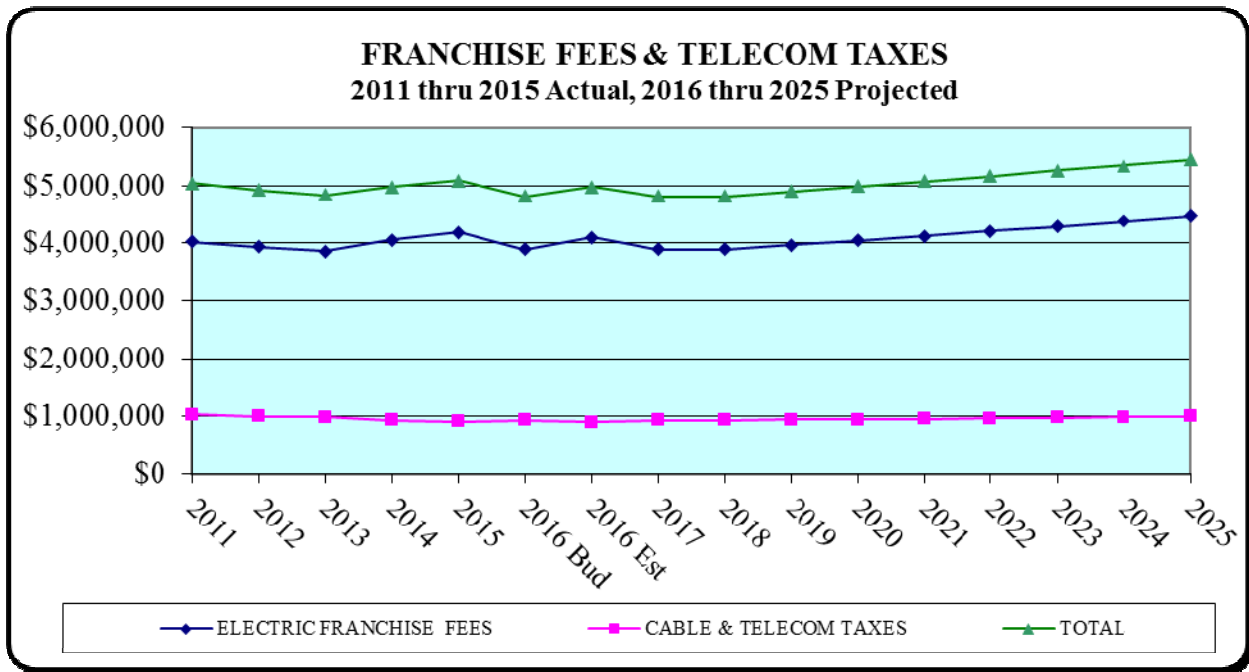
**Legal Authority:** Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

**Fund/Account Number:** 001, 217/335120

**Assumptions & Projections:** Beginning in fiscal year 2017, 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.



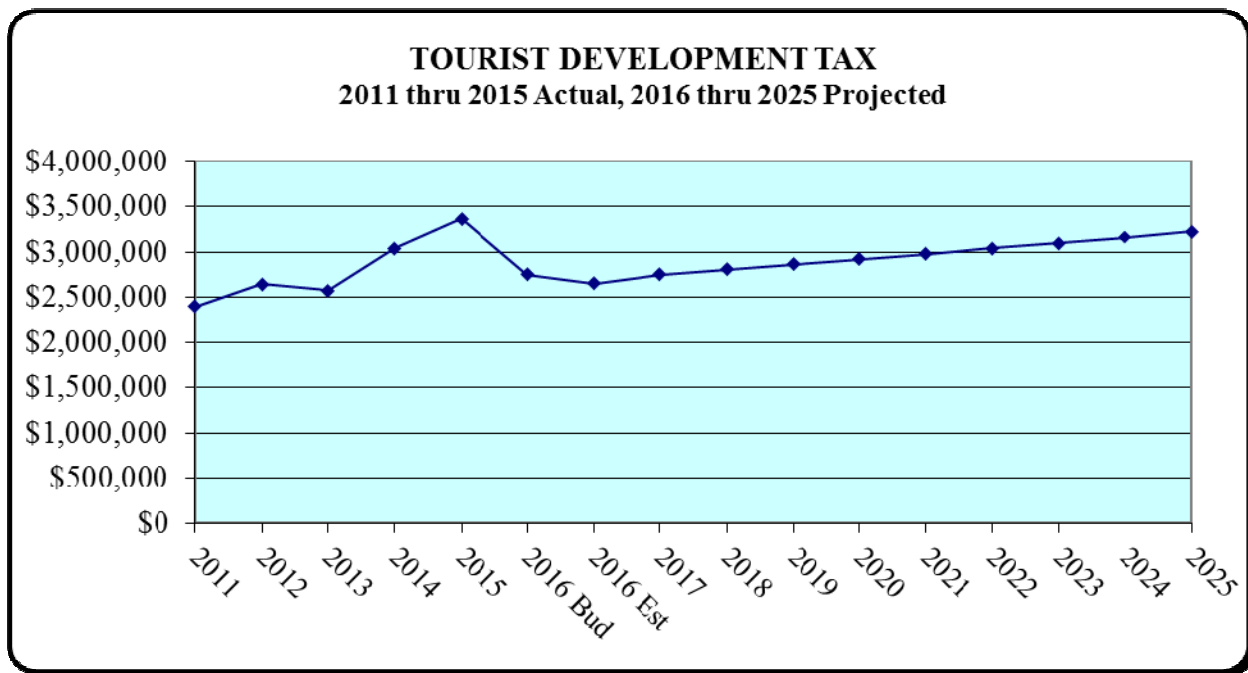
**Fund/Account Number:** Various Funds / 315000, 323150, & 323100

**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 2014, 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 2017.

## **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

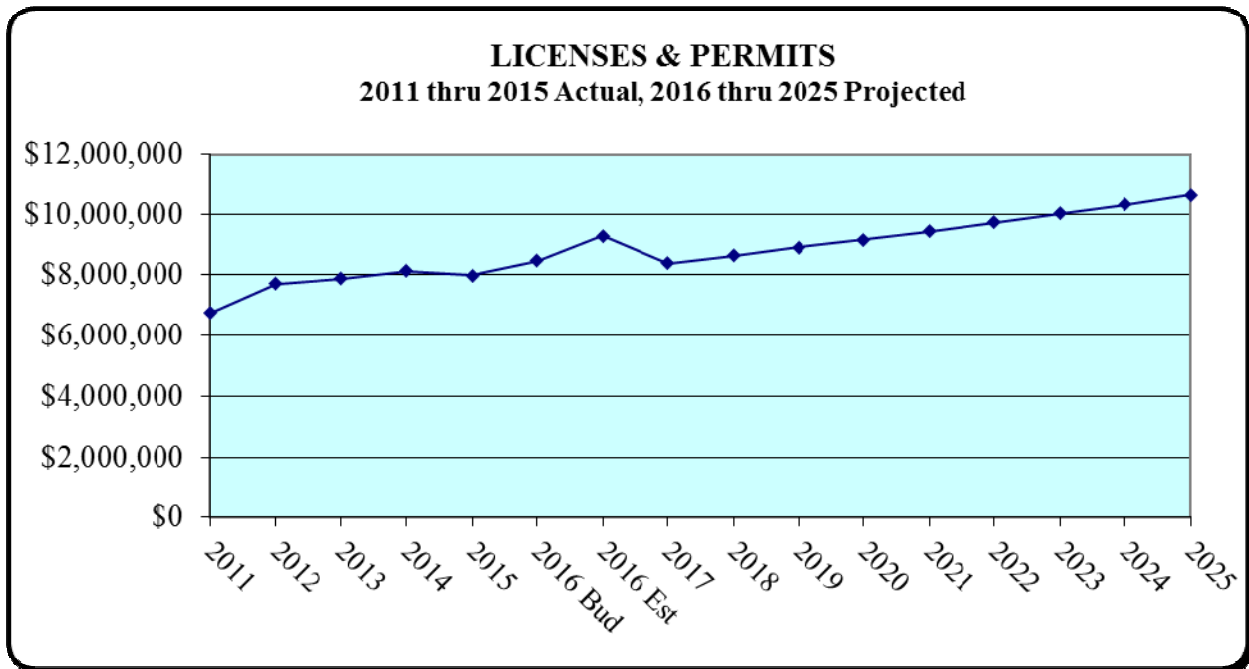
**Discussion & Concerns:** Generally, collections of the Tourist Development Tax have shown a positive trend. Considering the fact that St. Lucie County has added attractions such as the St. Lucie Marine Center, which houses Smithsonian Marine Ecosystem Exhibit, the Fairgrounds with an equestrian arena, and the Oxbow (children's) Environmental Learning Center, we expect this positive trend to continue. In addition to the facilities, the county's '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 2017. 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.



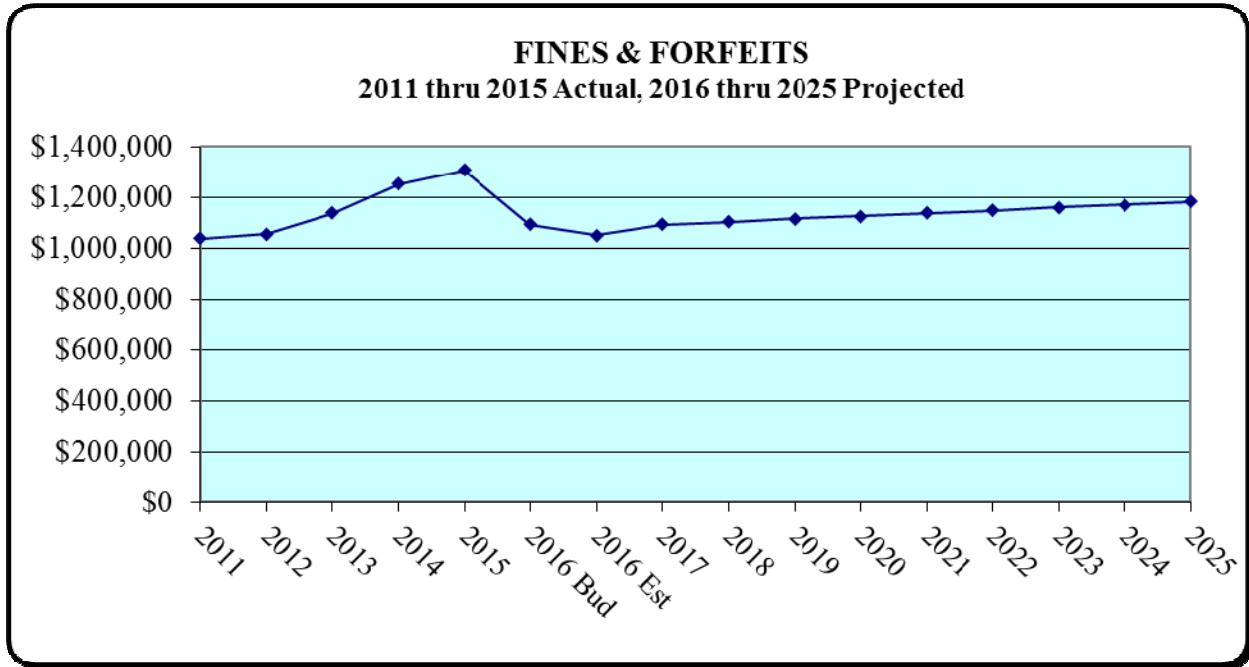
**Fund/Account Number:** Various Funds/32XXXX

**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 2017.

**FINES & FORFEITS**

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



**Fund/Account Number:** Various Funds/35XXXX

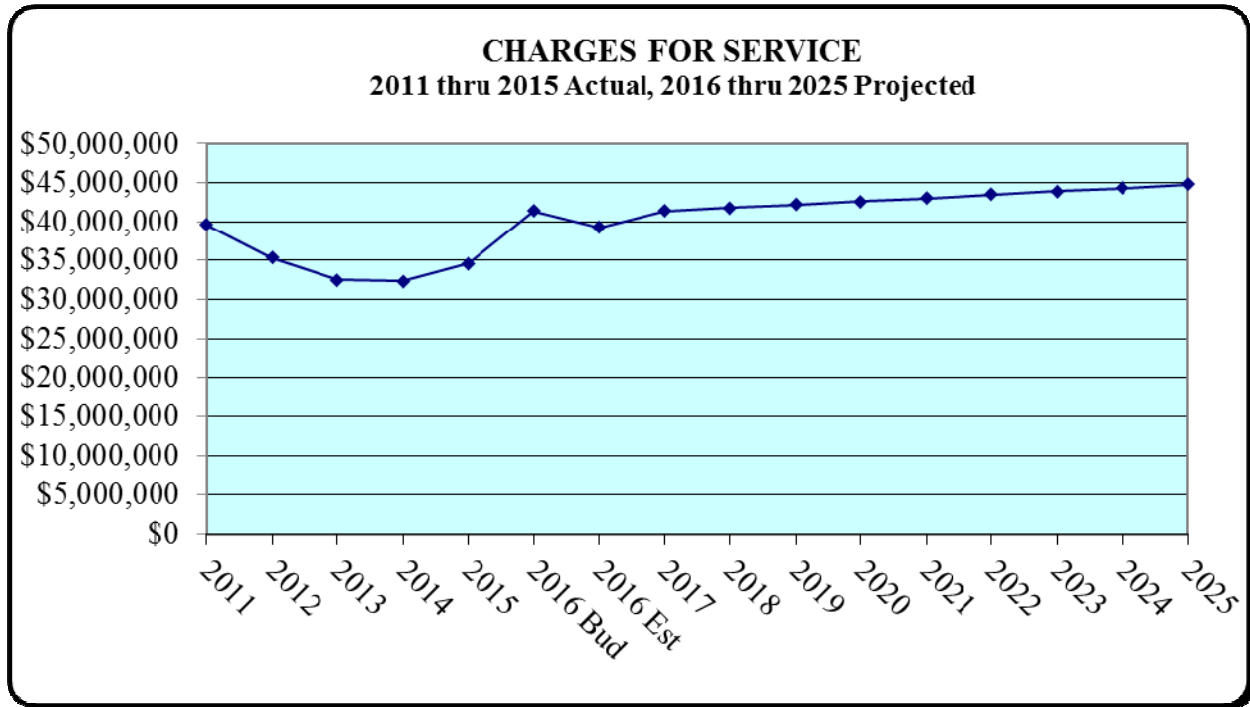
**Discussion & Concerns:** In FY 2005, there was a large decline in the revenues due to the Article V, Revision 7 Constitutional Amendment that diverted fine and forfeiture revenue from the County and to the State.

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



## **CHARGES FOR SERVICE**

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



**Fund/Account Number:** Various Funds/34XXXX

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

**St. Lucie County Board of County Commissioners  
Fiscal Year 2017 Full Time Equivalent Summary**

Board of County Commissioners

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
BOCC - District 1	2.00	2.00	2.00	0.00
BOCC - District 2	2.00	2.00	2.00	0.00
BOCC - District 3	2.00	2.00	2.00	0.00
BOCC - District 4	2.00	2.00	2.00	0.00
BOCC - District 5	2.00	2.00	2.00	0.00
	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>

County Attorney

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
County Attorney	9.00	9.00	9.00	0.00
Criminal Justice	18.50	18.50	19.00	0.50
	<b>27.50</b>	<b>27.50</b>	<b>28.00</b>	<b>0.50</b>

County Administration

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
County Administration	5.50	7.39	7.25	-0.14
Media Relations	4.00	4.00	4.00	0.00
Research & Education Park	2.00	2.00	2.00	0.00
Tourism	1.25	1.00	2.50	1.50
Treasure Coast International Airport	7.50	8.00	8.00	0.00
	<b>20.25</b>	<b>22.39</b>	<b>23.75</b>	<b>1.36</b>

Information Technology

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Information Technology	33.00	33.30	34.00	0.70
	<b>33.00</b>	<b>33.30</b>	<b>34.00</b>	<b>0.70</b>

Human Resources

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Human Resources	5.75	5.89	7.70	1.81
Insurance Program	1.50	1.50	1.60	0.10
Risk Management	1.25	1.25	1.45	0.20
	<b>8.50</b>	<b>8.64</b>	<b>10.75</b>	<b>2.11</b>

Office of Management & Budget

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Management & Budget	6.00	6.00	6.00	0.00
Planning & Grants Management	2.00	2.00	2.00	0.00
Purchasing	4.00	4.00	4.00	0.00
	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>

**St. Lucie County Board of County Commissioners  
Fiscal Year 2017 Full Time Equivalent Summary**

Community Services

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Housing Services	7.00	7.00	6.00	-1.00
Human Services	9.70	9.70	9.00	-0.70
Library Services	46.00	63.00	63.00	0.00
Transit	3.00	4.00	4.00	0.00
Veteran Services	8.00	9.00	11.00	2.00
	<b>73.70</b>	<b>92.70</b>	<b>93.00</b>	<b>0.30</b>

Extension

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Extension	9.25	9.26	11.13	1.87
	<b>9.25</b>	<b>9.26</b>	<b>11.13</b>	<b>1.87</b>

Environmental Resources

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Admin - Environmental Resources	2.00	2.00	2.00	0.00
Environmental Education	3.00	3.00	3.60	0.60
Environmental Regulations	4.00	4.00	4.00	0.00
Land Management	8.00	8.00	8.00	0.00
	<b>17.00</b>	<b>17.00</b>	<b>17.60</b>	<b>0.60</b>

Mosquito Control & Coastal Management Svcs

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Admin - Mosquito Control	4.00	6.00	6.50	0.50
Coastal Management Services	4.00	1.00	2.00	1.00
Impoundment Operations	9.00	9.00	9.00	0.00
Inspection Division	13.86	11.86	12.86	1.00
	<b>30.86</b>	<b>27.86</b>	<b>30.36</b>	<b>2.50</b>

Parks, Recreation & Facilities

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Admin - Parks, Recreation & Facilities	3.00	4.00	4.00	0.00
Facilities	63.63	71.46	75.46	4.00
Fairwinds Golf Course	17.40	17.40	17.40	0.00
Parks & Special Facilities	53.27	45.60	47.10	1.50
Regional Parks & Stadiums	44.63	46.63	46.63	0.00
Venues	8.75	9.00	9.00	0.00
	<b>190.68</b>	<b>194.09</b>	<b>199.59</b>	<b>5.50</b>

**St. Lucie County Board of County Commissioners  
Fiscal Year 2017 Full Time Equivalent Summary**

**Planning & Development Services**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Admin. - Planning & Development Svc.	2.00	2.00	3.00	1.00
Building and Code Regulation	27.00	26.00	28.00	2.00
Planning	12.00	13.00	12.00	-1.00
	<b>41.00</b>	<b>41.00</b>	<b>43.00</b>	<b>2.00</b>

**Public Safety & Communications**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Public Safety - Animal Control	4.50	4.50	5.00	0.50
Public Safety - Cent. Communications	67.50	67.50	67.50	0.00
Public Safety - Emergency Mgmt.	3.00	3.00	4.00	1.00
Public Safety - Marine Safety	8.00	8.00	8.00	0.00
Public Safety - RAD Plan	2.00	2.00	2.00	0.00
	<b>85.00</b>	<b>85.00</b>	<b>86.50</b>	<b>1.50</b>

**Public Works**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Administration - Public Works	3.00	4.00	4.00	0.00
Engineering	20.00	20.00	23.00	3.00
Port	0.00	1.00	1.00	0.00
Road & Bridge	55.00	55.00	55.00	0.00
Water Quality	9.00	9.00	9.00	0.00
	<b>87.00</b>	<b>89.00</b>	<b>92.00</b>	<b>3.00</b>

**Solid Waste & Recycling**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Solid Waste & Recycling	51.00	64.00	72.00	8.00
	<b>51.00</b>	<b>64.00</b>	<b>72.00</b>	<b>8.00</b>

**Water & Sewer District**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Water & Sewer Dist. - N. County	6.19	6.80	6.80	0.00
Water & Sewer Dist. - S. Hutch	3.81	4.20	4.20	0.00
	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>

**Non-Departmental**

	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2017 Change</b>
Business and Strategic Initiatives	1.00	0.00	0.00	0.00
	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Total County FTEs	<b>707.74</b>	<b>744.74</b>	<b>774.68</b>	<b>29.94</b>
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