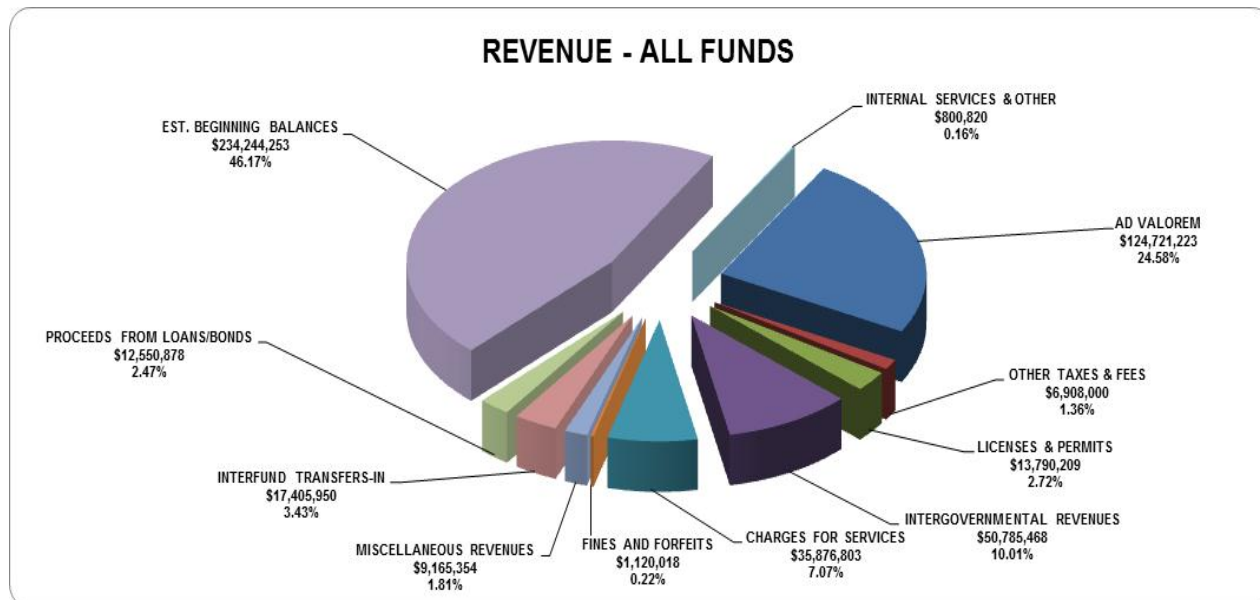


Where the Money Comes From Total of all Funds \$497,550,913



* Revenues are reduced by \$9,918,063 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.

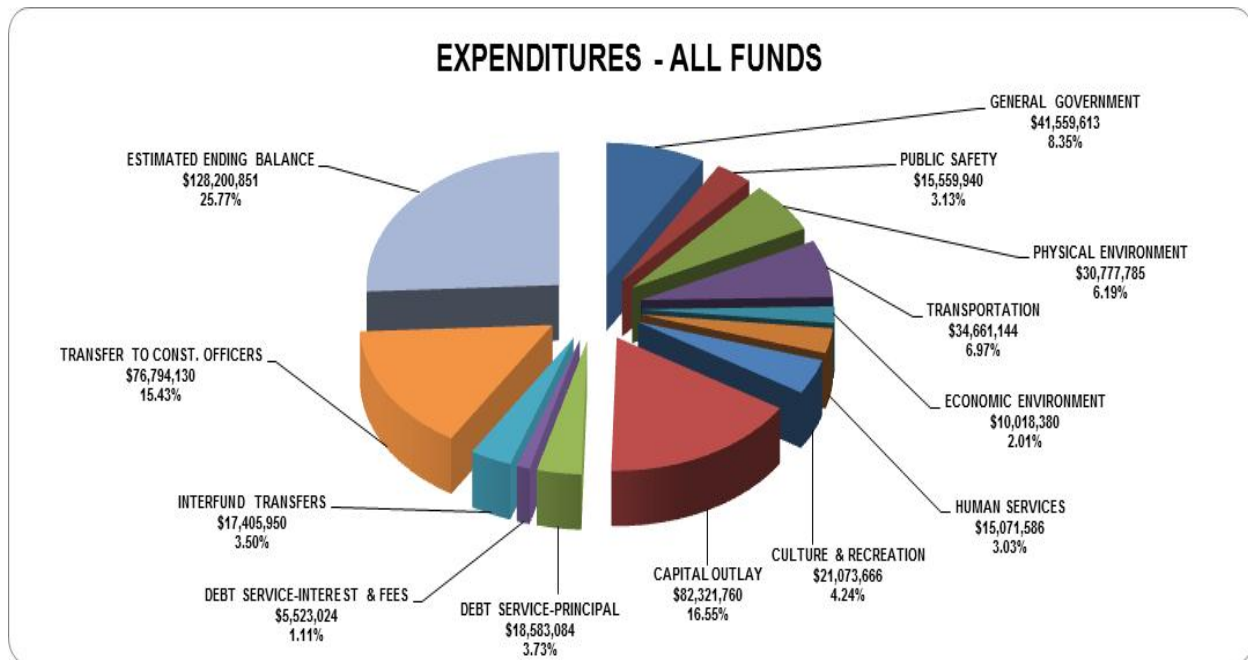
Miscellaneous Revenues include interest on investment, contributions from property owners for MSBU's, and general & administration fees charged by the County's General Fund to other funds.

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 \$497,550,913



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.

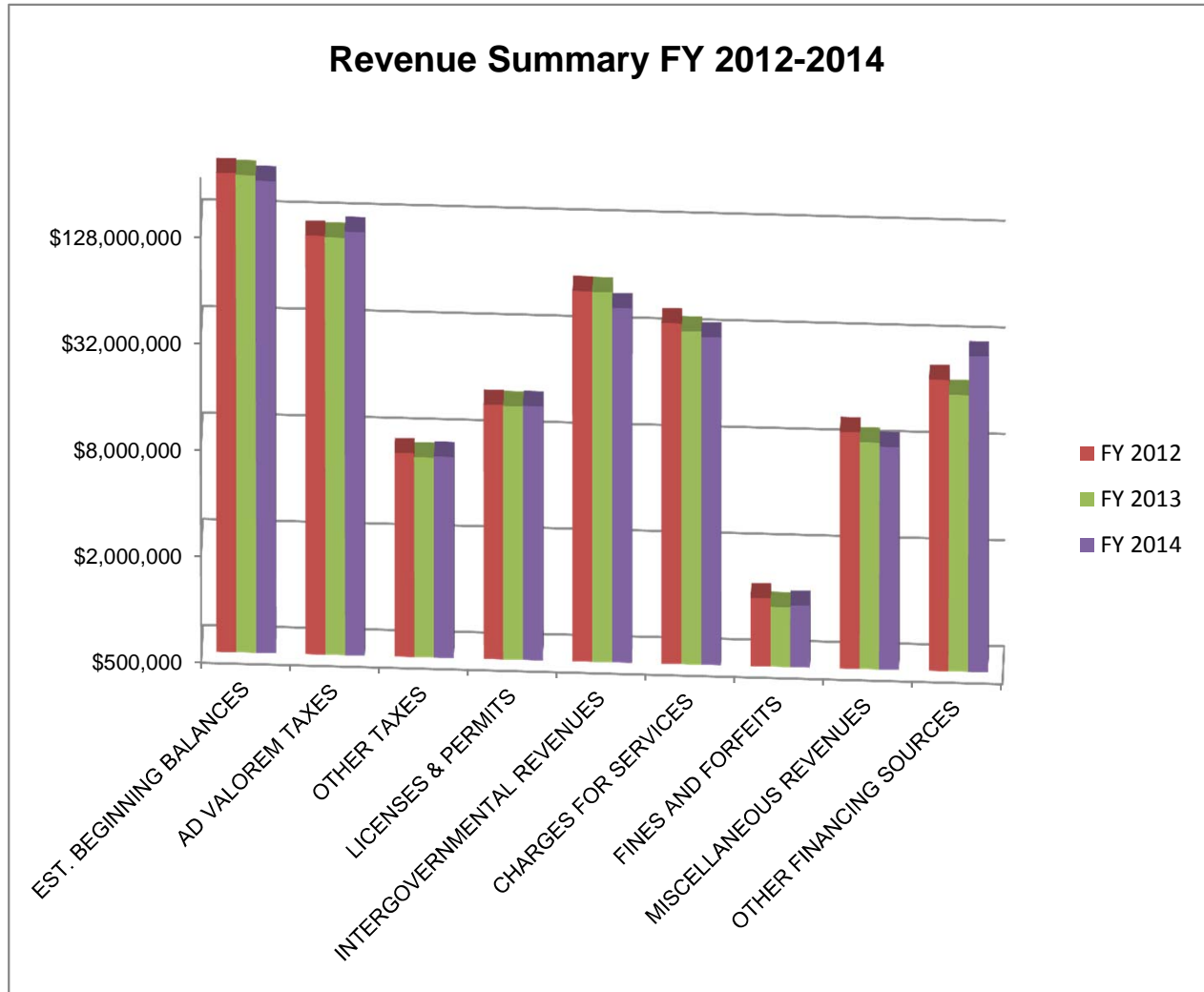
Capital Outlay – Expenditures for all departments for land, buildings and infrastructure.

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

Interfund Transfers – Transfers to other funds.

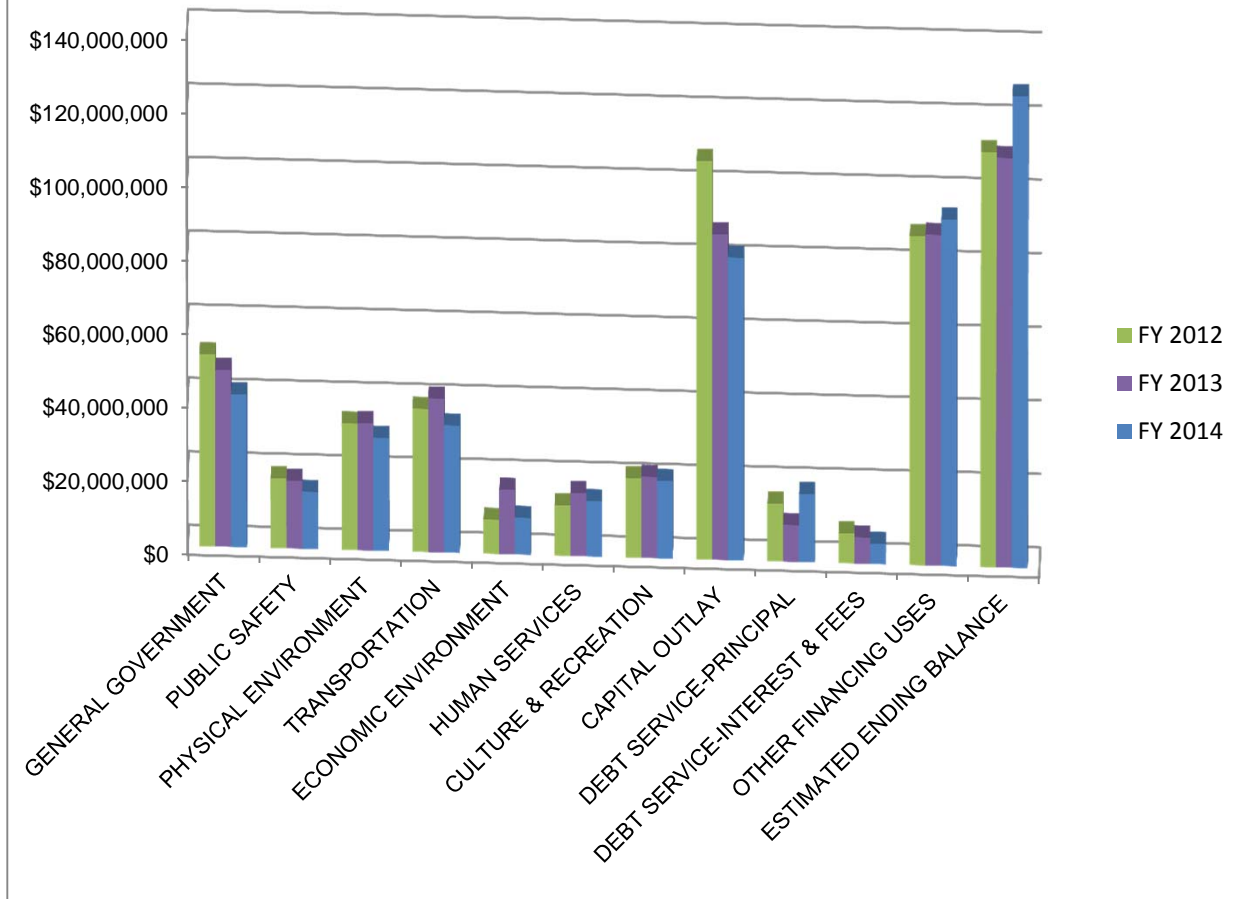
Transfers to Constitutional Officers – Transfers to the Clerk of Circuit Court, Sheriff, Property Appraiser, Tax Collector and the Supervisor of Elections for the operations of their department.

Revenue Summary FY 2012-2014



ESTIMATED REVENUES:	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget
EST. BEGINNING BALANCES	\$255,978,882	\$250,920,821	\$234,244,253
AD VALOREM TAXES	116,984,252	115,107,756	124,721,223
OTHER TAXES	7,144,000	6,798,000	6,908,000
LICENSES & PERMITS	13,844,718	13,683,826	13,790,209
INTERGOVERNMENTAL REVENUES	62,571,198	62,199,659	50,785,468
CHARGES FOR SERVICES	42,466,405	38,534,029	35,876,803
FINES AND FORFEITS	1,216,743	1,092,743	1,120,018
MISCELLANEOUS REVENUES	10,980,074	9,649,113	9,165,354
OTHER FINANCING SOURCES	22,322,615	18,482,005	30,757,648
LESS 5%	-9,529,118	-9,499,062	-9,818,063
TOTAL EST. REVENUE SOURCES	\$523,979,769	\$506,968,890	\$497,550,913

Expenditure Summary FY 2012-2014



ESTIMATED EXPENDITURES:	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget
GENERAL GOVERNMENT	\$52,217,602	\$48,110,125	\$41,559,613
PUBLIC SAFETY	19,049,811	18,475,780	15,559,940
PHYSICAL ENVIRONMENT	34,448,164	34,657,470	30,777,785
TRANSPORTATION	38,958,406	41,883,498	34,661,144
ECONOMIC ENVIRONMENT	9,302,494	17,548,593	10,018,380
HUMAN SERVICES	13,756,909	17,161,204	15,071,586
CULTURE & RECREATION	21,657,931	22,088,989	21,073,666
CAPITAL OUTLAY	108,335,992	88,543,317	82,321,760
DEBT SERVICE-PRINCIPAL	15,744,804	10,023,080	18,583,084
DEBT SERVICE-INTEREST & FEES	8,182,042	7,192,308	5,523,024
OTHER FINANCING USES	89,502,135	89,953,332	94,200,080
ESTIMATED ENDING BALANCE	112,823,479	111,331,194	128,200,851
TOTAL EXPENDITURES, USES	\$523,979,769	\$506,968,890	\$497,550,913

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	FUND			FUNDS			FUNDS		
	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	79,088,525	66,526,596	54,195,628	89,747,255	89,367,907	89,663,569	5,855,467	5,048,456	4,483,576
TAXES:									
AD VALOREM	42,210,094	41,482,049	43,709,252	74,549,086	73,403,447	80,778,073	225,072	222,260	233,898
OTHER TAXES & FEES	35,000	35,000	924,900	4,180,420	3,648,500	2,756,750	624,580	751,500	793,250
LICENSES & PERMITS	2,340,243	2,340,243	4,034,205	2,671,857	2,241,448	777,188	1,324,409	1,808,079	1,348,919
INTERGOVERNMENTAL REVENUES	21,104,819	22,314,825	13,344,109	36,042,823	34,668,364	32,511,552	5,199,807	5,199,807	4,899,807
CHARGES FOR SERVICES	1,152,943	1,126,902	1,391,392	3,479,664	3,294,919	3,307,224	0	0	0
FINES AND FORFEITS	51,000	39,000	36,500	514,266	554,266	584,041	396,477	396,477	396,477
MISCELLANEOUS REVENUES	4,680,556	4,318,161	4,656,591	2,824,373	2,742,892	3,069,173	609,256	597,256	324,650
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	1,145,742	1,236,769	2,760,288	5,565,613	5,398,999	6,458,017	5,400,734	5,033,934	5,367,298
PROCEEDS FROM LOANS/BONDS	0			0	0	0	6,001,186	0	0
INTERNAL SERVICES & OTHER				0	0	0	0	0	0
LESS 5%	-2,793,809	-2,757,407	-3,012,068	-4,877,717	-4,655,774	-4,746,565	-380,286	-386,516	-387,098
TOTAL EST. REVENUE SOURCES	149,015,113	136,662,138	122,040,797	214,697,640	210,664,968	215,159,022	25,256,702	18,671,253	17,460,777
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	27,751,292	24,458,011	19,559,496	7,208,779	6,585,369	6,015,078	18,177	5,248	5,248
PUBLIC SAFETY	4,681,926	4,670,747	3,937,697	13,450,278	12,800,160	10,593,175	0	0	0
PHYSICAL ENVIRONMENT	2,003,876	1,982,682	1,908,108	5,559,078	5,789,550	6,808,056	0	0	0
TRANSPORTATION	1,039,215	1,008,999	966,690	30,322,660	30,651,016	31,080,419	36,254	35,089	4,365
ECONOMIC ENVIRONMENT	4,583,551	13,406,062	6,341,491	3,878,608	3,315,541	3,185,182	0	0	0
HUMAN SERV. & COURT RELATED	6,438,463	9,932,080	7,088,890	7,246,096	7,172,124	7,925,696	0	0	0
CULTURE & RECREATION	11,020,269	11,121,208	11,049,335	8,349,448	8,586,328	7,497,186	0	0	0
CAPITAL OUTLAY	8,331,063	1,697,603	639,388	53,035,857	50,201,854	45,357,080	0	0	0
DEBT SERVICE-PRINCIPAL	522,717	213,959	37,610	1,140,479	1,302,373	1,064,330	13,199,465	7,542,955	6,064,366
DEBT SERVICE-INTEREST & FEES	27,765	15,738	617	536,975	281,033	241,941	6,280,937	5,573,053	4,095,631
TOTAL EXPENDITURES/EXPENSES	66,400,137	68,507,089	51,529,322	130,728,258	126,685,348	119,768,143	19,534,833	13,156,345	10,169,610
OTHER FINANCING USES									
INTERFUND TRANSFERS	4,908,704	4,397,502	4,260,459	5,020,901	5,406,545	9,646,830	262,164	0	689,388
TRANSFER TO CONST. OFFICERS	30,631,467	31,881,116	30,487,383	44,650,198	44,621,749	45,693,473	156,433	156,346	156,664
TOTAL EXPENDITURES & USES	101,940,308	104,785,707	86,277,164	180,399,357	176,713,642	175,108,446	19,953,430	13,312,691	11,015,662
ESTIMATED ENDING BALANCE	47,074,805	31,876,431	35,763,633	34,298,283	33,951,326	40,050,576	5,303,272	5,358,562	6,445,115
TOTAL EXPENDITURES, USES	149,015,113	136,662,138	122,040,797	214,697,640	210,664,968	215,159,022	25,256,702	18,671,253	17,460,777

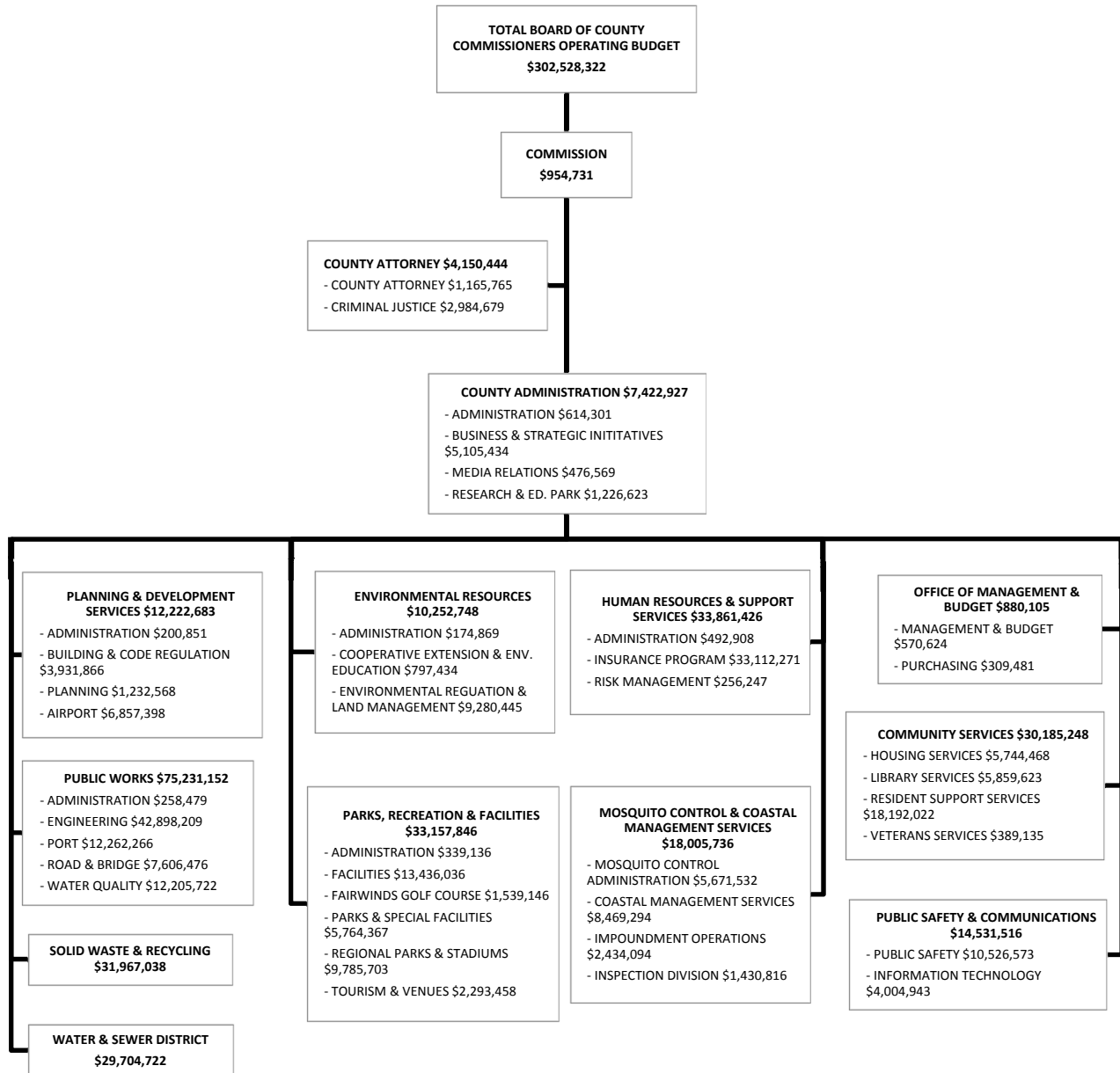
BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	CAPITAL			ENTERPRISE			INTERNAL SERVICE		
	FUNDS			FUNDS			FUNDS		
	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	51,892,384	46,878,867	36,295,189	16,164,152	17,182,645	27,983,533	12,365,427	24,781,037	21,045,265
TAXES:									
AD VALOREM	0	0	0	0	0	0	0	0	0
OTHER TAXES & FEES	1,122,000	950,000	950,000	0	0	0	0	0	0
LICENSES & PERMITS	427,321	374,841	338,750	6,354,302	6,128,072	6,221,360	0	0	0
INTERGOVERNMENTAL REVENUES	223,749	16,663	30,000	0	0	0	0	0	0
CHARGES FOR SERVICES	4,464,385	0	0	17,925,312	18,503,320	18,521,933	15,117,958	15,292,745	12,340,111
FINES AND FORFEITS	0	0	0	5,000	3,000	3,000	0	0	0
MISCELLANEOUS REVENUES	1,688,979	1,155,305	321,954	832,703	578,146	579,096	334,480	249,126	206,663
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	0	0	2,050,156	971,340	646,103	766,454	0	0	0
PROCEEDS FROM LOANS/BONDS	450,000	5,502,000	0	2,000,000	0	12,550,878	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	461,000	424,200	510,820	320,000	240,000	290,000
LESS 5%	-124,006	-86,438	-76,327	-1,022,528	-1,281,830	-1,300,880	-208,336	-204,336	-154,350
TOTAL EST. REVENUE SOURCES	60,144,812	54,791,238	39,909,722	43,691,281	42,183,656	65,836,194	27,929,529	40,358,572	33,727,689
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	547,299	237,769	617,681	16,620	16,620	16,620	16,549,598	16,644,408	15,224,690
PUBLIC SAFETY	0	0	0	917,607	1,004,873	1,029,068	0	0	0
PHYSICAL ENVIRONMENT	89,384	190,384	253,664	26,795,826	26,694,854	21,807,957	0	0	0
TRANSPORTATION	7,560,277	10,188,394	2,609,670	0	0	0	0	0	0
ECONOMIC ENVIRONMENT	400,128	300,000	0	0	0	0	0	0	0
HUMAN SERV. & COURT RELATED	0	0	0	0	0	0	5,000	0	0
CULTURE & RECREATION	636,909	843,489	1,084,057	1,251,055	1,241,020	1,194,121	0	0	0
CAPITAL OUTLAY	41,800,333	35,370,853	29,089,927	5,168,739	1,273,007	7,235,365	0	0	0
DEBT SERVICE-PRINCIPAL	26,669	27,920	189,000	470,774	468,749	10,552,338	375	172	88
DEBT SERVICE-INTEREST & FEES	180,000	185,000	39,891	856,458	855,807	807,872	16	8	2
TOTAL EXPENDITURES/EXPENSES	51,240,999	47,343,809	33,883,890	35,477,079	31,554,930	42,643,341	16,554,989	16,644,588	15,224,780
OTHER FINANCING USES									
INTERFUND TRANSFERS	930,429	629,915	642,449	1,277,340	859,103	1,111,345	0	0	1,861
TRANSFER TO CONST. OFFICERS	375,818	350,685	200,596	50,000	50,000	0	0	0	0
TOTAL EXPENDITURES & USES	52,547,246	48,324,409	34,726,935	36,804,419	32,464,033	43,754,686	16,554,989	16,644,588	15,226,641
ESTIMATED ENDING BALANCE	7,597,566	6,466,829	5,182,787	6,886,862	9,719,623	22,081,508	11,374,540	23,713,984	18,501,048
TOTAL EXPENDITURES,USES	60,144,812	54,791,238	39,909,722	43,691,281	42,183,656	65,836,194	27,929,529	40,358,572	33,727,689

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	EXPENDABLE TRUST			TOTAL ALL		
	FUNDS			FUNDS		
	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget
ESTIMATED REVENUES:						
EST. BEGINNING BALANCES	865,672	1,135,313	577,493	255,978,882	250,920,821	234,244,253
TAXES:						
AD VALOREM	0	0	0	116,984,252	115,107,756	124,721,223
OTHER TAXES & FEES	1,182,000	1,413,000	1,483,100	7,144,000	6,798,000	6,908,000
LICENSES & PERMITS	726,586	791,143	1,069,787	13,844,718	13,683,826	13,790,209
INTERGOVERNMENTAL REVENUES	0	0	0	62,571,198	62,199,659	50,785,468
CHARGES FOR SERVICES	326,143	316,143	316,143	42,466,405	38,534,029	35,876,803
FINES AND FORFEITS	250,000	100,000	100,000	1,216,743	1,092,743	1,120,018
MISCELLANEOUS REVENUES	9,727	8,227	7,227	10,980,074	9,649,113	9,165,354
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	7,000	0	3,737	13,090,429	12,315,805	17,405,950
PROCEEDS FROM LOANS/BONDS	0	0	0	8,451,186	5,502,000	12,550,878
INTERNAL SERVICES & OTHER	0	0	0	781,000	664,200	800,820
LESS 5%	-122,436	-126,761	-140,775	-9,529,118	-9,499,062	-9,818,063
TOTAL EST. REVENUE SOURCES	3,244,692	3,637,065	3,416,712	523,979,769	506,968,890	497,550,913
ESTIMATED EXPENDITURES:						
GENERAL GOVERNMENT	125,837	162,700	120,800	52,217,602	48,110,125	41,559,613
PUBLIC SAFETY	0	0	0	19,049,811	18,475,780	15,559,940
PHYSICAL ENVIRONMENT	0	0	0	34,448,164	34,657,470	30,777,785
TRANSPORTATION	0	0	0	38,958,406	41,883,498	34,661,144
ECONOMIC ENVIRONMENT	440,207	526,990	491,707	9,302,494	17,548,593	10,018,380
HUMAN SERV. & COURT RELATED	67,350	57,000	57,000	13,756,909	17,161,204	15,071,586
CULTURE & RECREATION	400,250	296,944	248,967	21,657,931	22,088,989	21,073,666
CAPITAL OUTLAY	0	0	0	108,335,992	88,543,317	82,321,760
DEBT SERVICE-PRINCIPAL	384,325	466,952	675,352	15,744,804	10,023,080	18,583,084
DEBT SERVICE-INTEREST & FEES	299,891	281,669	337,070	8,182,042	7,192,308	5,523,024
TOTAL EXPENDITURES/EXPENSES	1,717,860	1,792,255	1,930,896	321,654,155	305,684,364	275,149,982
OTHER FINANCING USES						
INTERFUND TRANSFERS	690,891	1,077,387	1,053,618	13,090,429	12,370,452	17,405,950
TRANSFER TO CONST. OFFICERS	547,790	522,984	256,014	76,411,706	77,582,880	76,794,130
TOTAL EXPENDITURES & USES	2,956,541	3,392,626	3,240,528	411,156,290	395,637,696	369,350,062
ESTIMATED ENDING BALANCE	288,151	244,439	176,184	112,823,479	111,331,194	128,200,851
TOTAL EXPENDITURES, USES	3,244,692	3,637,065	3,416,712	523,979,769	506,968,890	497,550,913

ST. LUCIE BOARD OF COUNTY COMMISSIONERS BUDGET BY DEPARTMENT FISCAL YEAR 2013-2014



St. Lucie County FY 14 Budget Summary

Department/Division or Other Agency	FY 11 Actual	FY 12 Actual	FY 13 Amended	FY 14 Adopted	FY 14 Increase	% Change
BOCC						
BOCC - Dist. 1	172,687	150,548	167,155	175,589	8,434	5.0%
BOCC - Dist. 2	188,955	163,731	172,735	179,991	7,256	4.2%
BOCC - Dist. 3	178,140	163,267	171,935	183,195	11,260	6.5%
BOCC - Dist. 4	189,866	170,167	179,420	192,216	12,796	7.1%
BOCC - Dist. 5	179,649	146,403	167,640	179,649	12,009	7.2%
BOCC - General Government	44,255	47,016	54,211	44,091	-10,120	-18.7%
BOCC Total	953,553	841,131	913,096	954,731	41,635	4.6%
Community Services						
Housing Services	4,464,131	6,938,142	10,325,337	5,744,468	-4,580,869	-44.4%
Library Services	3,800,495	3,645,703	8,726,982	5,859,623	-2,867,359	-32.9%
Resident Support Services	9,090,052	17,562,450	19,852,951	18,192,022	-1,660,929	-8.4%
Veteran Services	391,807	324,239	388,829	389,135	306	0.1%
Community Services Total	17,746,486	28,470,534	39,294,099	30,185,248	-9,108,851	-23.2%
Constitutional Officers						
Clerk of Circuit Court	1,704,966	1,599,476	1,629,258	1,623,192	-6,066	-0.4%
Excess Fees-Clerk	-423,915	-543,852	0	-544,000	-544,000	n/a
Excess Fees-Property Appraiser	-1,190,822	-319,091	0	-239,000	-239,000	n/a
Excess Fees-Sheriff	-14,332	-17,528	0	-6,000	-6,000	n/a
Excess Fees-Supervisor of Elec.	-37,013	-10,448	0	-11,000	-11,000	n/a
Excess Fees-Tax Collector	-4,120,939	-2,641,849	0	-2,353,203	-2,353,203	n/a
Property Appraiser Fees	4,612,827	4,226,099	4,144,536	4,503,301	358,765	8.7%
Sheriff	62,479,301	59,771,301	61,180,356	63,605,447	2,425,091	4.0%
Supervisor of Elections	2,359,408	2,361,987	2,598,885	3,507,835	908,950	35.0%
Tax Coll. & Prop. Appraiser Fees	0	-2,128	0	0	0	n/a
Tax Collector Fees	5,814,747	4,087,534	6,856,000	5,790,191	-1,065,809	-15.5%
Constitutional Officers Total	71,184,228	68,511,501	76,409,035	75,876,763	-532,272	-0.7%
Constitutional Officers (BOCC)						
Clerk of Circuit Court (Communications)	48,839	55,326	70,000	70,000	0	0.0%
Property Appraiser (TRIM & Comm.)	51,402	44,526	78,750	115,000	36,250	46.0%
Sheriff (Inmate Med., Training)	3,459,823	3,318,606	4,587,597	3,603,300	-984,297	-21.5%
Supervisor of Elections (Rent, Util.)	134,532	136,959	1,478,507	1,478,507	0	0.0%
Tax Collector (Postage)	0	0	0	16,000	16,000	n/a

St. Lucie County FY 14 Budget Summary

Department/Division or Other Agency	FY 11 Actual	FY 12 Actual	FY 13 Amended	FY 14 Adopted	FY 14 Increase	% Change
Constitutional Officers (BOCC) Total	3,694,596	3,555,417	6,214,854	5,282,807	-932,047	-15.0%
County Administration						
Business and Strategic Initiatives	3,946,109	2,697,713	6,667,837	5,105,434	-1,562,403	-23.4%
County Administration	633,695	490,876	552,525	614,301	61,776	11.2%
Media Relations	487,982	450,796	506,990	476,569	-30,421	-6.0%
Research & Education Park	1,799,279	407,005	2,103,143	1,226,623	-876,520	-41.7%
County Administration Total	6,867,064	4,046,390	9,830,495	7,422,927	-2,407,568	-24.5%
County Attorney						
County Attorney	1,257,342	1,138,498	1,180,607	1,165,765	-14,842	-1.3%
Criminal Justice	3,586,165	2,544,453	3,664,729	2,984,679	-680,050	-18.6%
County Attorney Total	4,843,507	3,682,951	4,845,336	4,150,444	-694,892	-14.3%
Environmental Resources						
Admin - Environmental Resources	224,244	172,589	176,144	174,869	-1,275	-0.7%
Cooperative Extension	629,923	572,277	603,464	584,880	-18,584	-3.1%
Environmental Education	218,691	214,888	215,444	212,554	-2,890	-1.3%
Environmental Regulations	386,409	260,590	326,517	305,205	-21,312	-6.5%
Land Management	983,533	812,561	9,070,554	8,975,240	-95,314	-1.1%
Environmental Resources Total	2,442,799	2,032,906	10,392,123	10,252,748	-139,375	-1.3%
Human Resources						
Administration - Human Resources	383,954	352,033	467,345	492,908	25,563	5.5%
Insurance Program	14,950,878	14,050,600	40,382,123	33,112,271	-7,269,852	-18.0%
Risk Management	287,167	260,378	197,972	256,247	58,275	29.4%
Human Resources Total	15,621,998	14,663,011	41,047,440	33,861,426	-7,186,014	-17.5%
Mosquito Control & Coastal Management Svcs						
Admin - Mosquito Control	3,305,603	776,081	3,152,642	5,671,532	2,518,890	79.9%
Coastal Management Services	3,472,131	1,696,173	13,576,188	8,469,294	-5,106,894	-37.6%
Impoundment Operations	0	953,845	4,064,211	2,434,094	-1,630,117	-40.1%
Inspection Division	0	1,284,430	1,506,728	1,430,816	-75,912	-5.0%
Mosquito Control & Coastal Management S	6,777,733	4,710,528	22,299,769	18,005,736	-4,294,033	-19.3%
Non-Departmental						
CRA Payments to PSL & FP	3,316,383	2,943,799	3,000,000	2,856,000	-144,000	-4.8%
Debt Service	21,653,341	25,230,496	78,843,957	13,864,638	-64,979,319	-82.4%
Financial and Administrative	1,867,966	1,825,018	1,660,395	1,660,395	0	0.0%

St. Lucie County FY 14 Budget Summary

Department/Division or Other Agency	FY 11 Actual	FY 12 Actual	FY 13 Amended	FY 14 Adopted	FY 14 Increase	% Change
General Government	1,422,845	1,678,717	2,004,609	1,709,556	-295,053	-14.7%
Other - Nondepartmental	-1,637	20,614	0	0	0	n/a
Reserves	0	0	86,395,849	66,015,826	-20,380,023	-23.6%
Transfers	42,791,056	21,864,388	19,822,257	18,059,628	-1,762,629	-8.9%
Value Adjustment Board	59,512	71,430	105,170	105,170	0	0.0%
Non-Departmental Total	71,109,466	53,634,462	191,832,237	104,271,213	-87,561,024	-45.6%
Office of Management & Budget						
Management & Budget	611,563	503,449	574,470	570,624	-3,846	-0.7%
Purchasing	292,820	254,721	276,815	309,481	32,666	11.8%
Office of Management & Budget Total	904,384	758,169	851,285	880,105	28,820	3.4%
Parks, Recreation & Facilities						
Admin - Parks, Recreation & Facilities	701,245	226,630	347,648	339,136	-8,512	-2.4%
Facilities	11,002,972	11,534,476	13,080,203	13,436,036	355,833	2.7%
Fairwinds Golf Course	1,779,517	1,798,518	1,562,567	1,539,146	-23,421	-1.5%
Parks & Special Facilities	4,028,411	3,574,540	5,906,084	5,764,367	-141,717	-2.4%
Regional Parks & Stadiums	18,533,114	11,020,871	11,557,690	9,785,703	-1,771,987	-15.3%
Tourism & Venues	617,187	581,907	2,657,148	2,293,458	-363,690	-13.7%
Parks, Recreation & Facilities Total	36,662,446	28,736,941	35,111,340	33,157,846	-1,953,494	-5.6%
Planning & Development Services						
Admin. - Planning & Development Svc.	627,017	197,034	219,666	200,851	-18,815	-8.6%
Building and Code Regulation	1,935,396	1,811,928	4,032,879	3,931,866	-101,013	-2.5%
Planning	1,036,994	1,085,380	1,295,017	1,232,568	-62,449	-4.8%
SLC International Airport	2,462,423	7,823,280	8,719,819	6,857,398	-1,862,421	-21.4%
Planning & Development Services Total	6,061,829	10,917,622	14,267,381	12,222,683	-2,044,698	-14.3%
Public Safety & Communications						
Information Technology	3,265,443	3,295,813	3,642,720	4,004,943	362,223	9.9%
Public Safety - 800 MHz	413,579	440,466	955,840	530,027	-425,813	-44.5%
Public Safety - Animal Control	553,170	484,697	586,317	575,108	-11,209	-1.9%
Public Safety - Cent. Communications	5,297,288	5,040,757	7,381,927	7,767,003	385,076	5.2%
Public Safety - Emergency Mgmt.	956,883	695,025	917,879	828,433	-89,446	-9.7%
Public Safety - Marine Safety	420,697	395,490	436,110	432,586	-3,524	-0.8%
Public Safety - RAD Plan	427,895	357,110	394,694	393,416	-1,278	-0.3%
Public Safety & Communications Total	11,334,955	10,709,358	14,315,487	14,531,516	216,029	1.5%

St. Lucie County FY 14 Budget Summary

Department/Division or Other Agency	FY 11 Actual	FY 12 Actual	FY 13 Amended	FY 14 Adopted	FY 14 Increase	% Change
Public Works						
Administration - Public Works	277,307	253,200	258,210	258,479	269	0.1%
Engineering	16,500,884	11,731,672	47,883,281	42,898,209	-4,985,072	-10.4%
Port	746,696	271,834	13,731,496	12,262,266	-1,469,230	-10.7%
Road & Bridge/Drainage	1,230,679	1,458,573	1,595,703	1,519,931	-75,772	-4.7%
Road & Bridge/Maintenance	3,365,670	3,020,531	3,922,526	5,070,384	1,147,858	29.3%
Road & Bridge/Traffic	811,669	927,689	1,343,073	1,016,161	-326,912	-24.3%
Water Quality	2,903,316	3,336,845	16,353,063	12,205,722	-4,147,341	-25.4%
Public Works Total	25,836,222	21,000,344	85,087,352	75,231,152	-9,856,200	-11.6%
Soil & Water						
Soil & Water Conservation	67,882	58,288	58,610	57,915	-695	-1.2%
Soil & Water Total	67,882	58,288	58,610	57,915	-695	-1.2%
Solid Waste & Recycling						
Solid Waste & Recycling	23,548,806	10,276,706	32,952,519	31,967,038	-985,481	-3.0%
Solid Waste & Recycling Total	23,548,806	10,276,706	32,952,519	31,967,038	-985,481	-3.0%
Statutorily Mandated & Non-County Agencies						
Court - Other	106,231	106,517	904,015	459,147	-444,868	-49.2%
Court Related	1,549,210	1,590,966	2,940,402	3,126,128	185,726	6.3%
Guardian Ad Litem	289,469	414,698	376,527	367,652	-8,875	-2.4%
Medical Examiner	494,179	574,510	496,477	457,702	-38,775	-7.8%
Non-County Agencies	1,073,863	1,073,862	2,127,108	2,127,066	-42	0.0%
Public Defender	373,263	366,945	393,128	394,850	1,722	0.4%
Public Health	868,295	868,295	868,295	868,295	0	0.0%
State Attorney	687,289	696,348	775,628	855,644	80,016	10.3%
Statutorily Mandated & Non-County Agenc	5,441,798	5,692,141	8,881,580	8,656,484	-225,096	-2.5%
Transportation Planning Organization						
Transportation Planning Organization	887,698	635,516	1,446,448	877,409	-569,039	-39.3%
Transportation Planning Organization Tota	887,698	635,516	1,446,448	877,409	-569,039	-39.3%
Water & Sewer District						
Water & Sewer Dist. - County Support	274	0	7,219	0	-7,219	-100.0%
Water & Sewer Dist. - N. County	5,832,896	6,891,752	9,680,143	22,888,694	13,208,551	136.4%
Water & Sewer Dist. - S. Hutch	2,581,184	2,419,780	6,570,199	6,816,028	245,829	3.7%
Water & Sewer District Total	8,414,354	9,311,533	16,257,561	29,704,722	13,447,161	82.7%

St. Lucie County FY 14 Budget Summary

Department/Division or Other Agency	FY 11 Actual	FY 12 Actual	FY 13 Amended	FY 14 Adopted	FY 14 Increase	% Change
Grand Total	320,401,807	282,245,450	612,308,047	497,550,913	-114,757,134	-18.7%

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.

2012-2013 MILLAGE

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

2012-2013 TAXES

This is the computed taxes derived by multiplying the 2012-2013 Millage by the Prior Years Value and then dividing by 1000.

2013-2014 ROLLBACK RATE

The Rollback Rate is the millage that would have to be levied in 2013-2014 to produce the same computed tax revenue as last year. The calculation is 2012-2013 Taxes (less Tax Increment Financing-TIF) divided by 2013-2014 Adjusted Value (less TIF) and multiplied by 1000.

2013-2014 ROLLBACK TAXES

Rollback Taxes is the amount of computed taxes that would be generated in 2013-2014 if the millage imposed was the 2012-2013 Rollback Rate. The formula is: 2013-2014 Rollback Rate multiplied by the 2013-2014 Gross Value and then divided by 1000.

2013-2014 MILLAGE

This figure represents the millage for the 2013-2014 fiscal year. It is interpreted as dollars per thousand.

2013-2014 TAXES

This is derived by multiplying the 2013-2014 Millage by the 2013-2014 Gross Value and then dividing by 1000.

PRIOR YEARS VALUE

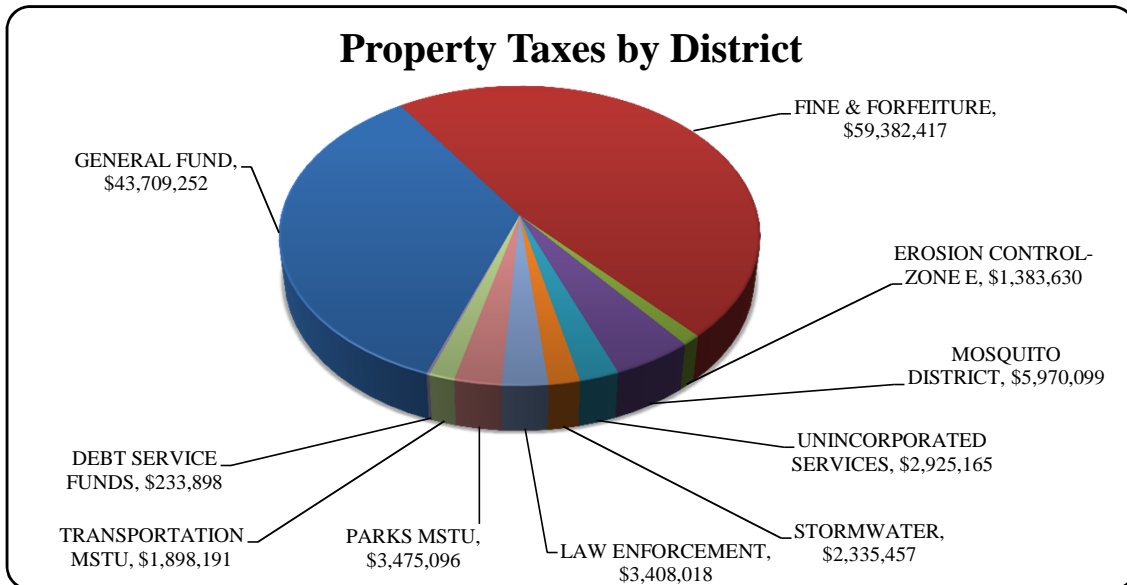
This is the prior year’s Final Value as determined by the Office of the Property Appraiser.

2013-2014 GROSS VALUE

This is the 2013-2014 fiscal year Gross Value as determined by the Office of the Property Appraiser.

Property Taxes by District

GENERAL FUND	\$43,709,252
FINE & FORFEITURE	\$59,382,417
EROSION CONTROL-ZONE E	\$1,383,630
MOSQUITO DISTRICT	\$5,970,099
UNINCORPORATED SERVICES	\$2,925,165
STORMWATER	\$2,335,457
LAW ENFORCEMENT	\$3,408,018
PARKS MSTU	\$3,475,096
TRANSPORTATION MSTU	\$1,898,191
DEBT SERVICE FUNDS	<u>\$233,898</u>
	\$124,721,223



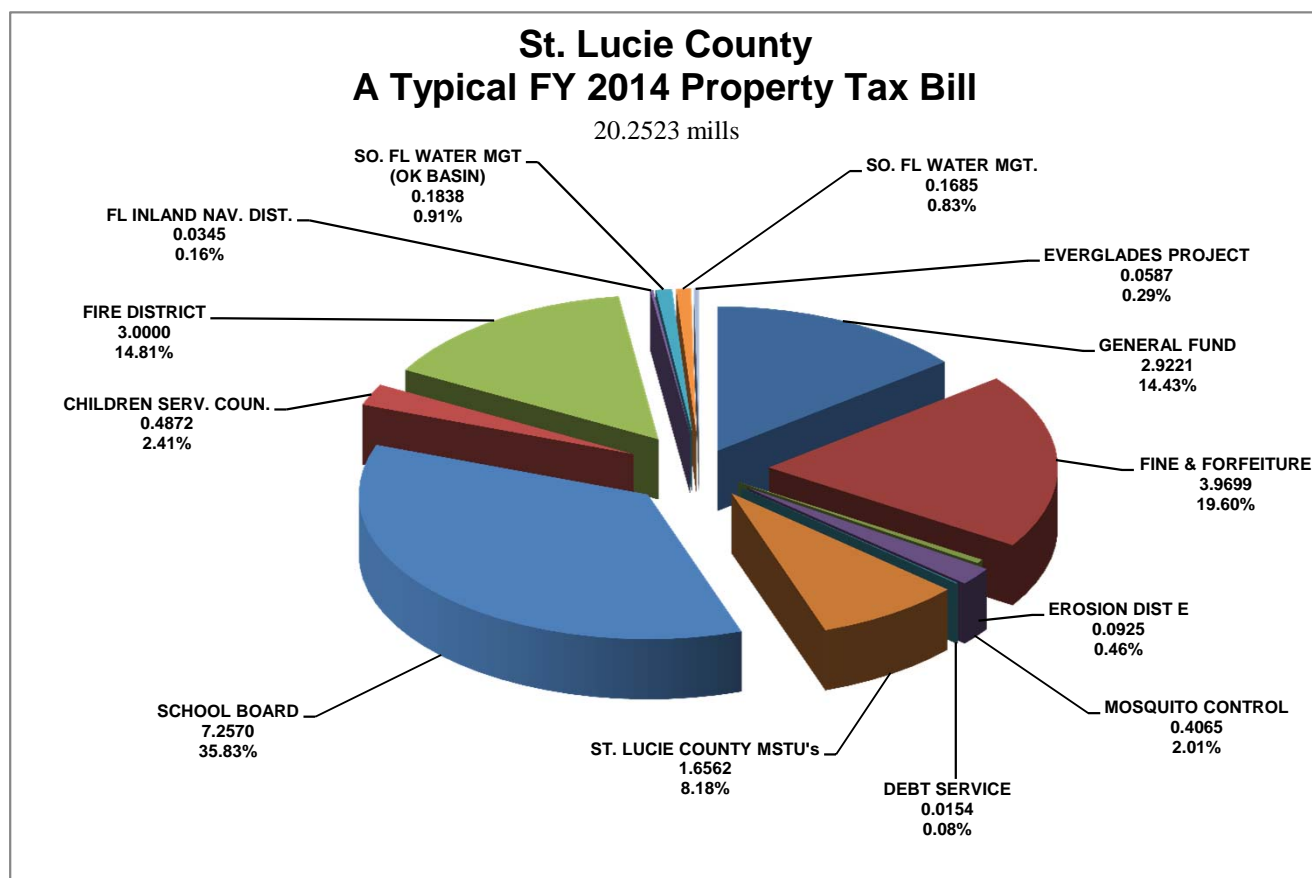
WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2013-2014

	A	B	C	D	E	F	G	H
FUND NAME	2012-13 Millage	2012-13 Taxes	2013-14 Rollback Rate	2013-14 Rollback Taxes	2013-14 Millage	2013-14 Taxes	Prior Year's Value ¹	2013-14 Gross Value ¹
COUNTY								
GENERAL FUND	2.9221	41,763,582	2.7986	41,862,625	2.9221	43,709,252	14,292,317,878	14,958,164,396
FINE & FORFEITURE	3.9699	56,739,073	3.8022	56,873,635	3.9699	59,382,417	14,292,317,878	14,958,164,396
SUBTOTAL COUNTY	6.8920	98,502,655	6.6008	98,736,259	6.8920	103,091,669		
DEPENDENT DISTRICTS								
EROSION CONTROL - ZONE E	0.0925	1,322,039	0.0887	1,326,581	0.0925	1,383,630	14,292,317,878	14,958,164,396
MOSQUITO DISTRICT ²	0.2036	2,854,594	0.1950	2,864,148	0.4065	5,970,099	14,020,599,159	14,686,590,476
SUBTOTAL DEPENDENT DIST.	0.2961	4,176,633	0.2837	4,190,729	0.4990	7,353,729		
TOTAL COUNTY/DEPENDENT DIST.	7.1881	102,679,288	6.8845	102,926,988	7.3910	110,445,398		
MUNICIPAL SERVICE TAXING UNITS (MSTUs)								
UNINCORPORATED SERVICES ³	0.4380	2,691,934	0.4037	2,696,117	0.4380	2,925,165	6,145,967,616	6,678,459,666
STORMWATER ³	0.3497	2,149,245	0.3223	2,152,585	0.3497	2,335,457	6,145,967,616	6,678,459,666
LAW ENFORCEMENT ³	0.5103	3,136,287	0.4703	3,141,161	0.5103	3,408,018	6,145,967,616	6,678,459,666
PARKS MSTU ⁴	0.2313	3,305,813	0.2208	3,317,121	0.2313	3,475,096	14,292,317,878	15,024,194,159
TRANSIT MSTU	0.1269	1,813,695	0.1217	1,819,926	0.1269	1,898,191	14,292,317,878	14,958,164,396
SUBTOTAL MSTU	1.6562	13,096,974	1.5388	13,126,909	1.6562	14,041,927		
TOTAL AGGREGATE MILLAGE	8.1006	115,776,262	7.7917	116,549,530	8.3224	124,487,325	14,292,317,878	14,958,164,396
AGGREGATE MILLAGE INCREASE (DECREASE)					0.2218			
INCREASE (DECREASE) OVER ROLL-BACK					0.5307			
PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK					6.81%			
VOTED DEBT								
PORT PROPERTY BOND ⁵	0.0154	224,529			0.0154	233,898	14,579,825,701	15,188,168,306
SUBTOTAL VOTED DEBT	0.0154	224,529			0.0154	233,898		
GRAND TOTAL OF TAXES		116,000,791				124,721,223		

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 2014 Property Tax Bill



A St. Lucie County property owner, with a \$100,000 taxable property value would expect to pay \$2,025.23 for their tax bill in FY14, if they live in the unincorporated county. Does not include special assessment districts.*

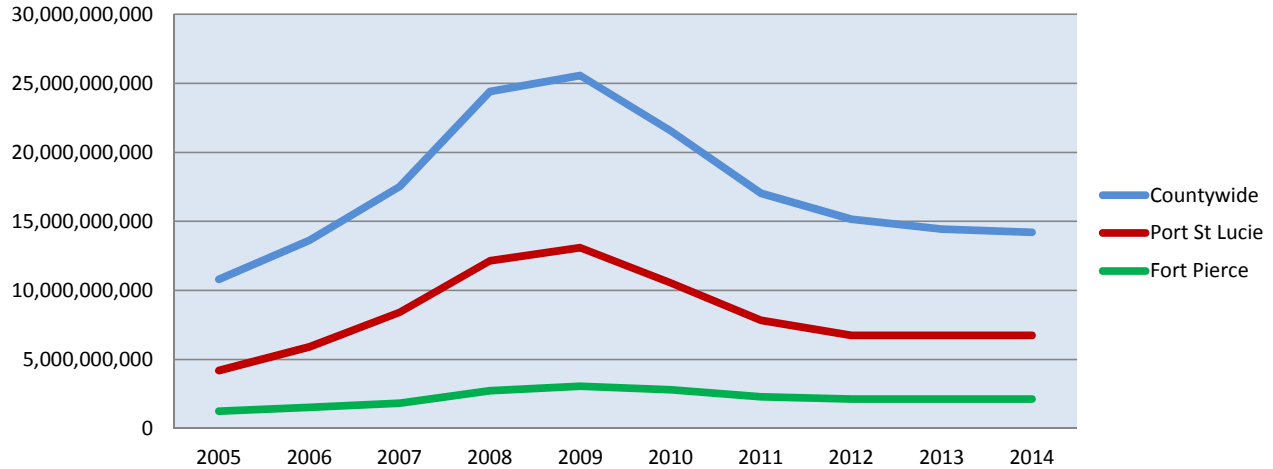
<u>TAXING AUTHORITY</u>	<u>FY 2014 ADOPTED MILLAGE RATES</u>	<u>TAX BILL</u>
GENERAL FUND	2.9221	\$292.21
FINE & FORFEITURE	3.9699	\$396.99
EROSION DIST E	0.0925	\$9.25
MOSQUITO CONTROL	0.4065	\$40.65
DEBT SERVICE	0.0154	\$1.54
St. Lucie County Government Total (County-wide)	7.4064	\$740.64
ST. LUCIE COUNTY MSTU's	1.6562	\$165.62
SCHOOL BOARD	7.2570	\$725.70
CHILDREN SERV. COUN.	0.4872	\$48.72
FIRE DISTRICT	3.0000	\$300.00
FL INLAND NAV. DIST.	0.0345	\$3.45
SO. FL WATER MGT (OK BASIN)	0.1838	\$18.38
SO. FL WATER MGT.	0.1685	\$16.85
EVERGLADES PROJECT	0.0587	\$5.87
Other Jurisdictions Total	12.8459	\$1,284.59
TOTAL TAX BILL	20.2523	\$2,025.23

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

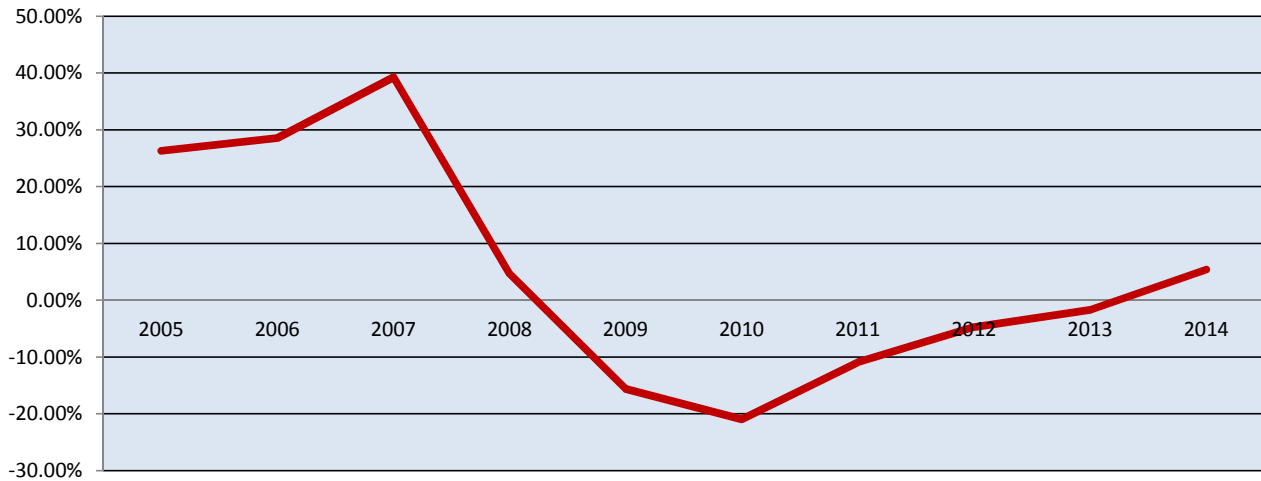
ST. LUCIE COUNTY
MILLAGE RATES HISTORY FISCAL YEARS 2005 - 2014

FISCAL YEAR	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
COUNTY COMMISSION										
GENERAL FUND	4.1248	4.2619	4.2734	4.2299	3.6173	2.7694	2.8707	2.9221	2.9221	2.9221
FINE & FORFEITURE	3.3178	2.9807	2.3778	1.9352	2.5478	3.3957	3.9699	3.9699	3.9699	3.9699
PORT & AIRPORT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EROSION DIST E	0.1000	0.1000	0.1000	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925
SUBTOTAL COUNTYWIDE MILLAGE	7.5426	7.3426	6.7512	6.2576	6.2576	6.2576	6.9331	6.9845	6.9845	6.9845
MOSQUITO CONTROL	0.2757	0.2757	0.2200	0.2036	0.2036	0.2036	0.2036	0.2036	0.2036	0.4065
COUNTYWIDE MAX MILL.	7.8183	7.6183	6.9712	6.4612	6.4612	6.4612	7.1367	7.1881	7.1881	7.3910
MUNICIPAL SERVICE TAXING UNITS (MSTU)										
COMMUNITY DEVELOPMENT MSTU	0.5256	0.5256	0.4641	0.4605	0.4605	0.4380	0.4380	0.4380	0.4380	0.4380
LAW ENFORCEMENT MSTU	0.3557	0.3544	0.3188	0.3511	0.3511	0.3736	0.5103	0.5103	0.5103	0.5103
STORMWATER	0.4108	0.4108	0.5082	0.4731	0.4731	0.4731	0.4731	0.3497	0.3497	0.3497
PARKS MSTU	0.2500	0.2500	0.2500	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313
COUNTY TRANSIT MSTU	0.0900	0.0900	0.0900	0.0833	0.0833	0.0833	0.1269	0.1269	0.1269	0.1269
SUBTOTAL - MSTUs	1.6321	1.6308	1.6311	1.5993	1.5993	1.5993	1.7796	1.6562	1.6562	1.6562
DEBT SERVICE FUNDS										
BEACH I & S (COUNTYWIDE)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PORT PROPERTY BOND	0.0240	0.0216	0.0154	0.0144	0.0154	0.0154	0.0154	0.0154	0.0154	0.0154
ENVIRONMENTAL LAND (CTYWIDE)	0.1250	0.1154	0.0823	0.0776	0.0459	0.0459	0.0459	0.0000	0.0000	0.0000
SUBTOTAL - DEBT MAXIMUM MILLAGE	0.1490	0.1370	0.0977	0.0920	0.0613	0.0613	0.0613	0.0154	0.0154	0.0154
SCHOOL DISTRICT										
NON-VOTED CAPITAL IMPRV.	2.0000	2.0000	2.0000	2.0000	1.7500	1.5000	1.5000	1.5000	1.5000	1.5000
REQUIRED LOCAL EFFORT	5.4910	5.1870	5.0610	4.8140	5.2490	5.4780	5.6790	5.3800	5.2730	5.0090
VOTED CAPITAL IMPRV.	0.1820	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DISCRETIONARY	0.6400	0.7350	0.6760	0.6760	0.6860	0.9980	0.9980	0.9980	0.9980	0.7480
TOTAL SCHOOL DISTRICT MILLAGE	8.3130	7.9220	7.7370	7.4900	7.6850	7.9760	8.1770	7.8780	7.7710	7.2570
OTHER TAXING AGENCIES										
CHILDREN'S SERVICE COUNCIL	0.3915	0.3915	0.3915	0.3858	0.3858	0.4872	0.4872	0.4872	0.4872	0.4872
FIRE DISTRICT	2.7806	2.7562	2.4562	2.2000	2.2000	2.2000	2.4839	2.6500	2.6500	3.0000
FLA. INLAND NAV. DISTRICT	0.0385	0.0385	0.0385	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345
SO. FLA. WATER MGT.(OKEE BASIN)	0.3130	0.3130	0.3130	0.2797	0.2797	0.2797	0.2797	0.1954	0.1919	0.1838
SO. FLA. WATER MGT.	0.2840	0.2840	0.2840	0.2549	0.2549	0.2549	0.2549	0.1785	0.1757	0.1685
EVERGLADES PROJECT	0.1000	0.1000	0.1000	0.0894	0.0894	0.0894	0.0894	0.0624	0.0624	0.0587
TOTAL OTHER TAX AUTHORITIES	3.9076	3.8832	3.5832	3.2443	3.2443	3.3457	3.6296	3.6080	3.6017	3.9327
TOTAL ALL TAX AUTHORITIES	21.8200	21.1913	20.0202	18.8868	19.0511	19.4435	20.7842	20.3457	20.2324	20.2523
CITY OF FORT PIERCE										
	7.8305	6.9823	5.9823	5.4674	5.4674	5.4674	5.4674	5.4674	5.7131	6.6050
CITY OF PORT ST. LUCIE										
	4.6899	4.6899	4.4399	4.2172	4.2172	4.6866	5.4723	5.7289	5.6289	5.6289
TOWN OF ST. LUCIE VILLAGE										
	1.0000	1.0000	1.5000	1.2500	1.3400	1.6100	1.6700	1.7300	1.7200	1.7200
(NOTE: DOES NOT INCLUDE SPECIAL TAXING DISTRICT MSTU'S)										

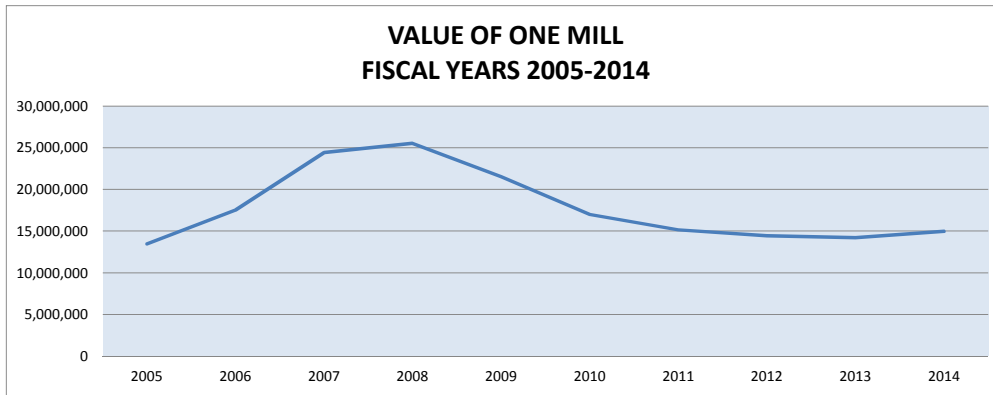
Taxable Property Values



Percentage Change in Countywide Property Values

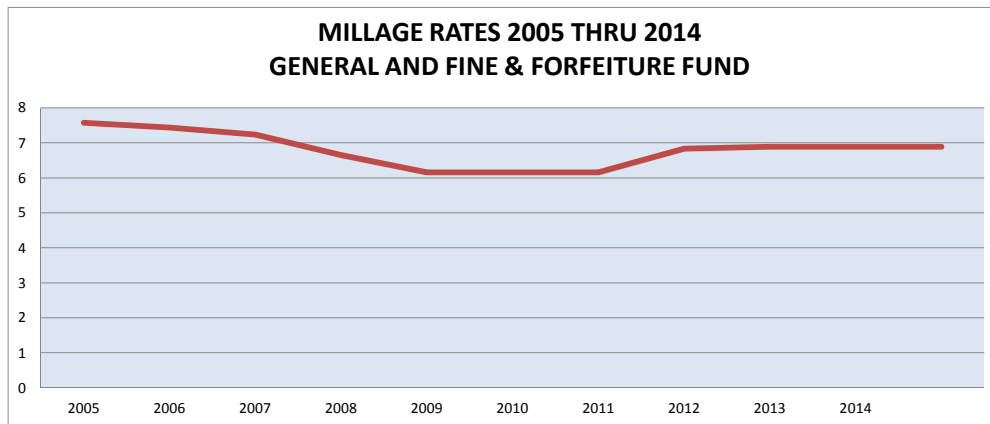


FISCAL YEAR	GENERAL FUND			GENERAL FUND			
	FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	
1981	2,300,802,183			1998	7,937,402,083	451,371,893	6.03%
1982	2,521,586,744	220,784,561	9.60%	1999	7,738,060,581	-199,341,502	-2.51%
1983	2,867,734,704	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	14,958,164,396	762,192,580	5.37%



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	14,958,164
1995	7,103,725	2005	13,635,068		
1996	7,167,166	2006	17,531,857		



<u>FISCAL YEAR</u>	<u>GENERAL</u>	<u>FINE & FORFEITURE</u>	<u>COMBINED</u>
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

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

(Clerk to the Board)

Goal	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.
Core Objectives	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 Fiscal Year 2013-2014 budget provides a 3% cost of living adjustment to the base salary of the Clerk to the Board professionals. Also, it includes a 15% reduction in Health Insurance and associated Administrative fee from the tentative budget.

Budgetary Costs	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Constitutional Payments	1,704,966	1,599,476	1,629,258	1,623,192	-6,066	-0.37%
Clerk-One Time Funding-South County Annex Remodel	0.00	0.00	0.00	0.00	0.00	N/A
Add. Support – Clerk of the Circuit Court	100,000	100,000	70,000	70,000	0.00	0.00%
Total Budgetary Costs (Clerk to the Board)	1,804,966	1,699,476	1,699,258	1,693,192	-6,066	-0.36%
Funding Sources						
001 General Fund	1,804,966	1,699,476	1,699,258	1,693,192	-6,066	-0.36%
Total Revenues	1,804,966	1,699,476	1,699,258	1,693,192	-6,066	-0.36%
Staffing Summary						
Clerk of the Circuit Court (Clerk to the Board)	18	18	18	18	0.00	0.00%
Total Full-Time Equivalent (FTE)	18	18	18	18	0.00	0.00%

Property Appraiser (Various-8191-800)

Goal	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.
Core Objectives	<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 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Constitutional Payments	4,702,218	4,362,029	4,230,981	4,548,865	317,884	7.51%
Add. Support – Property Appraiser	78,750	78,750	78,750	115,000	36,250	46.03%
Total Budgetary Costs	4,780,968	4,440,779	4,309,731	4,663,865	354,134	8.22%
Funding Sources						
001 General Fund	3,526,859	3,201,644	3,101,028	3,361,537	260,509	8.40%
107 Fine & Forfeiture Fund	831,715	840,416	828,863	905,607	76,744	9.26%
Grants or Other Revenue Sources	422,394	398,719	379,840	396,721	16,881	4.44%
Total Revenues	4,780,968	4,440,779	4,309,731	4,663,865	354,134	8.22%

Staffing Summary						
Property Appraiser	69	70	70	74	4.00	5.71%
Total Full-Time Equivalents (FTE)	69	70	70	74	4.00	5.71%

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

Goal	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.
Core Objectives	<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	Florida Legislature mandated an increase in required Florida State Retirement contributions. The FY 2013-2014 budget includes a three percent across-the-board cost of living adjustment for all employees.

Budgetary Costs	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Judicial	3,408,170	3,292,381	3,362,954	3,708,936	345,982	10.29%
Law Enforcement	33,096,486	31,976,712	32,567,642	34,337,258	1,769,616	5.43%
Correction/Detention	25,974,645	24,502,208	25,024,223	25,559,253	535,030	2.14%
Sheriff-One Time funding (Computer Aided Dispatch Training)	0.00	0.00	225,537	0.00	-225,537	-100.00%
Constitutional Payments	62,479,301	59,771,301	61,180,356	63,605,447	2,425,091	3.96%
Additional Support Sheriff: (Grant, LETF, Inmate Medical, etc.)	7,290,905	4,296,379	4,981,603	4,064,311	-917,292	-18.41%
Total Budgetary Costs	69,770,206	64,067,680	66,161,959	67,669,758	1,507,799	2.28%
Funding Sources						
001 General Fund	24,672,633	22,275,671	23,621,299	23,262,255	-359,044	-1.52%
107 Fine & Forfeiture Fund	42,906,668	40,095,630	40,789,057	42,923,192	2,134,135	5.23%
Grants or Other Revenue Sources	2,190,905	1,696,379	1,751,603	1,484,311	-267,292	-15.26%
Total Revenues	69,770,206	64,067,680	66,161,959	67,669,758	1,507,799	2.28%

Staffing Summary						
Judicial	33.5	33.5	33.5	33.5	0.00	0.00%
Law Enforcement	312.0	307.0	307.0	309.0	2.00	0.65%
Correction/Detention	220.0	215.0	215.0	215.0	0.00	0.00%
Total Full-Time Equivalents (FTE)*	565.5	555.5	555.5	557.5	2.00	0.65%

*Sheriff Department may have additional FTEs funded by other sources

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

Goal	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.
Core Objectives	<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 Supervisor of Elections FY 2013 budget was amended by an additional \$305,121. Fiscal Year 2013-2014 includes One-Time funding of \$1,153,750 for Voter Registration Server and Software Upgrade and Voting Equipment & Software Licenses. The FY14 budget also includes a 15% reduction in Health Insurance and associated Administrative fee from the tentative budget.

Budgetary Costs	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Constitutional Payments	2,359,408	2,263,029	2,293,764	2,354,085	60,321	2.63%
Supervisor of Elections-One Time Funding-FY14 Voter Registration Server and Software Upgrade; Voting Equipment & Software License	0.00	19,958	0.00	1,153,750	1,153,750	N/A
Add. Support – Supervisor of Elections	160,000	160,000	1,483,157	1,478,507	-4,650	-0.31%
Total Budgetary Costs	2,519,408	2,442,987	3,776,921	4,986,342	1,209,421	32.02%

Funding Sources						
001 General Fund	2,359,408	2,282,987	2,293,764	3,507,835	1,214,071	52.93%
Grants or Other Revenue Sources	160,000	160,000	1,483,157	1,478,507	-4,650	-0.31%
Total Revenues	2,519,408	2,442,987	3,776,921	4,986,342	1,209,421	32.02%
Staffing Summary						
Supervisor of Elections	19	17	17	17	0.00	0.00%
Total Full-Time Equivalents (FTE)	19	17	17	17	0.00	0.00%

Tax Collector (Various-8191-800)

Goal	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.
Core Objectives	<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	The Fiscal Year 2013-2014 budget variance from last fiscal year is due to a reduction in fees generated due to a reduced operating budget of the County. Some of the Tax Collector fees are budgeted within the budgets of the County Departments.

Budgetary Costs	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Constitutional Payments	7,037,869	6,957,765	7,021,487	5,878,878	-1,142,609	-16.27%
Add. Support – Tax Collector	0.00	0.00	0.00	16,000	16,000	100.00%
Total Budgetary Costs	7,037,869	6,957,765	7,021,487	5,894,878	-1,126,609	-16.05%
Funding Sources						
001 General Fund	4,465,767	4,465,767	4,465,767	3,965,767	-500,000	-11.20%
107 Fine & Forfeiture Fund	1,761,808	1,761,808	1,761,808	1,261,808	-500,000	-28.38%
Grants or Other Revenue Sources	810,294	730,190	793,912	667,303	-126,609	-15.95%
Total Revenues	7,037,869	6,957,765	7,021,487	5,894,878	-1,126,609	-16.05%
Staffing Summary						
Tax Collector	74	92	95	97	2.00	2.11%
Total Full-Time Equivalents (FTE)*	74	92	95	97	2.00	2.11%

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

Court Administrator (183/Various-601 -6000)

Goal	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.
Core Objectives	<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	

Budgetary Costs	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Budgetary Costs (SLC share)	570,826	549,156	541,025	691,720	150,695	27.85%
Total Budgetary Costs	570,826	549,156	541,025	691,720	150,695	27.85%
Funding Sources						
001 General Fund	0.00	0.00	0.00	0.00	0.00	0.00%
107 Fine & Forfeiture Fund	135,538	124,365	113,277	77,866	-35,411	-31.26%
Recording Fees/ Court Innovations or Other Revenue Sources	435,288	424,791	427,748	520,676	92,928	21.72%
Total Revenues	570,826	549,156	541,025	691,720	150,695	27.85%
Staffing Summary						
Court Administrator	6	6	6	6	0.00	0.00%
Total Full-Time Equivalents (FTE)*	6	6	6	6	0.00	0.00%

*County Funded Positions only.

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

Goal	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.
Core Objectives	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 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Budgetary Costs (SLC share)	157,319	152,620	155,082	172,797	17,715	11.42%
Total Budgetary Costs	157,319	152,620	155,082	172,797	17,715	11.42%
Funding Sources						
001 General Fund	0.00	0.00	0.00	0.00	0.00	0.00%
107 Fine & Forfeiture Fund	115,230	115,133	118,291	139,272	20,981	17.74%
Recording Fees or Other Revenue Sources	42,089	37,487	36,791	33,525	-3,266	-8.88%
Total Revenues	157,319	152,620	155,082	172,797	17,715	11.42%
Staffing Summary						
Guardian Ad Litem	0.00	0.00	0.00	0.00	0.00	0.00%
Total Full-Time Equivalents (FTE)*	0.00	0.00	0.00	0.00	0.00	0.00%

*No County Funded FTEs

Medical Examiner (107-2710-200)

Goal	The goal of the St. Lucie County Medical Examiner’s Office is to determine the cause of death, whether natural, accidental or intentional.
Core Objectives	<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 2013-2014 includes an increase in the employer contribution rates for the Florida Retirement System (FRS) which was offset by forego of capital equipment purchase.

Budgetary Costs	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Budgetary Costs (SLC share)	494,179	574,510	496,477	457,702	-38,775	- 7.81%
Total Budgetary Costs	494,179	574,510	496,477	457,702	-38,775	-7.81%
Funding Sources						
001 General Fund	0.00	0.00	0.00	0.00	0.00	0.00%
107 Fine & Forfeiture Fund	494,179	574,510	496,477	457,702	-38,775	- 7.81%
Recording Fees or Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenues	494,179	574,510	496,477	457,702	-38,775	-7.81%
Staffing Summary						
Medical Examiner	9	9	9	9	0.00	0.00%
Total Full-Time Equivalents (FTE)*	9	9	9	9	0.00	0.00%

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

Public Defender (107/107006-603-6000)

Goal	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.
Core Objectives	<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.

Budgetary Costs	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Budgetary Costs (SLC share)	321,347	310,160	313,268	314,937	1,669	0.53%
Total Budgetary Costs	321,347	310,160	313,268	314,937	1,669	0.53%
Funding Sources						
001 General Fund	0.00	0.00	0.00	0.00	0.00	0.00%
107 Fine & Forfeiture Fund	180,695	177,841	174,277	173,634	-643	-0.37%
Recording Fees or Other Revenue Sources	140,652	132,319	138,991	141,303	2,312	1.66%
Total Revenues	321,347	310,160	313,268	314,937	1,669	0.53%
Staffing Summary						
Public Defender	2	2	2	2	0.00	0.00%
Total Full-Time Equivalents (FTE)*	2	2	2	2	0.00	0.00%

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

State Attorney (107/107006-602-6000)

Goal	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.
Core Objectives	<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 summary includes Information Technology costs.</p> <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 2013-2014 budget includes an additional \$10,006 carried forward in Central Services budget for State Attorney's Building Maintenance. Also, the IT portion of this budget increased due to the new electronic filing requirements that the Legislature mandated in Section 27.341(3), Florida Statutes.

Budgetary Costs	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Budgetary Costs (SLC share)	772,884	742,743	775,628	855,644	80,016	10.32%
Total Budgetary Costs	772,884	742,743	775,628	855,644	80,016	10.32%
Funding Sources						
001 General Fund	0.00	0.00	0.00	0.00	0.00	0.00%
107 Fine & Forfeiture Fund	632,559	629,978	651,744	667,484	15,740	3.06%
Recording Fees or Other Revenue Sources	140,325	112,765	123,884	188,160	64,276	51.88%
Total Revenues	772,884	742,743	775,628	855,644	80,016	10.32%
Staffing Summary						
State Attorney	0.00	0.00	0.00	0.00	0.00	0.00%
Total Full-Time Equivalent (FTE)*	0.00	0.00	0.00	0.00	0.00	0.00%

*No County funded FTEs.

Non-County Agencies (001-Various)

Goal	Each year the County’s Community Services Department coordinates with agencies from the community to provide services to St. Lucie County residents.
Core Objectives	<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 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
ARC of St. Lucie County	65,554	65,554	65,554	65,554	0.00	0.00%
Council on Aging	149,235	149,235	148,617	148,575	-42.00	-0.03%
Health Department	868,295	868,295	868,295	868,295	0.00	0.00%
Healthy Start	51,840	51,840	51,840	51,840	0.00	0.00%
211 information Crisis Services	15,750	15,750	15,750	15,750	0.00	0.00%
New Horizons	673,606	673,606	673,606	673,606	0.00	0.00%
Executive Roundtable	43,200	43,200	43,200	43,200	0.00	0.00%
Treasure Coast Homeless Services	22,500	22,500	22,500	22,500	0.00	0.00%
In The Image of Christ, Inc.	20,000	20,000	0.00	0.00	0.00	N/A
Special Olympics	32,178	32,178	32,178	32,178	0.00	0.00%
Total Community Agencies Budgetary Costs	1,942,158	1,942,158	1,921,540	1,921,498	-42.00	0.00%

Funding Sources						
001 General Fund	1,942,158	1,942,158	1,921,540	1,921,498	-42	0.00%
107 Fine & Forfeiture Fund	0.00	0.00	0.00	0.00	0.00	0.00%
Recording Fees or Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenues	1,942,158	1,942,158	1,921,540	1,921,498	-42.00	0.00%
Staffing Summary						
Non County Agencies	0.00	0.00	0.00	0.00	0.00	0.00%
Total Full-Time Equivalentents (FTE)	0.00	0.00	0.00	0.00	0.00	0.00%

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

Goal	Provide funding assistance to other Agencies from the community to provide services to St. Lucie County residents.
Core Objectives	<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 2013-2014 including these grants totals \$877,409. 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>
Statutory Responsibilities	None
Major Variances	

Budgetary Costs	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Adopted Budget	Adopted Change	% Change
Economic Development Council	225,000	200,000	200,000	158,100	-41,900	-20.95%
Transportation Planning Organization (SLC share)	39,042	40,144	44,344	34,172	-10,172	-22.94%
Soil and Water	68,790	66,288	58,610	57,915	-695	-1.19%
Total Other Agencies Budgetary Costs	332,832	306,432	302,954	250,187	-52,767	-17.42%
Funding Sources						
001 General Fund	232,832	206,432	202,954	192,087	-10,867	-5.35%
107 Fine & Forfeiture Fund	0.00	0.00	0.00	0.00	0.00	0.00%
Grants or Other Revenue Sources	100,000	100,000	100,000	58,100	-41,900	-42.00%
Total Revenues	332,832	306,432	302,954	250,187	-52,767	-17.42%

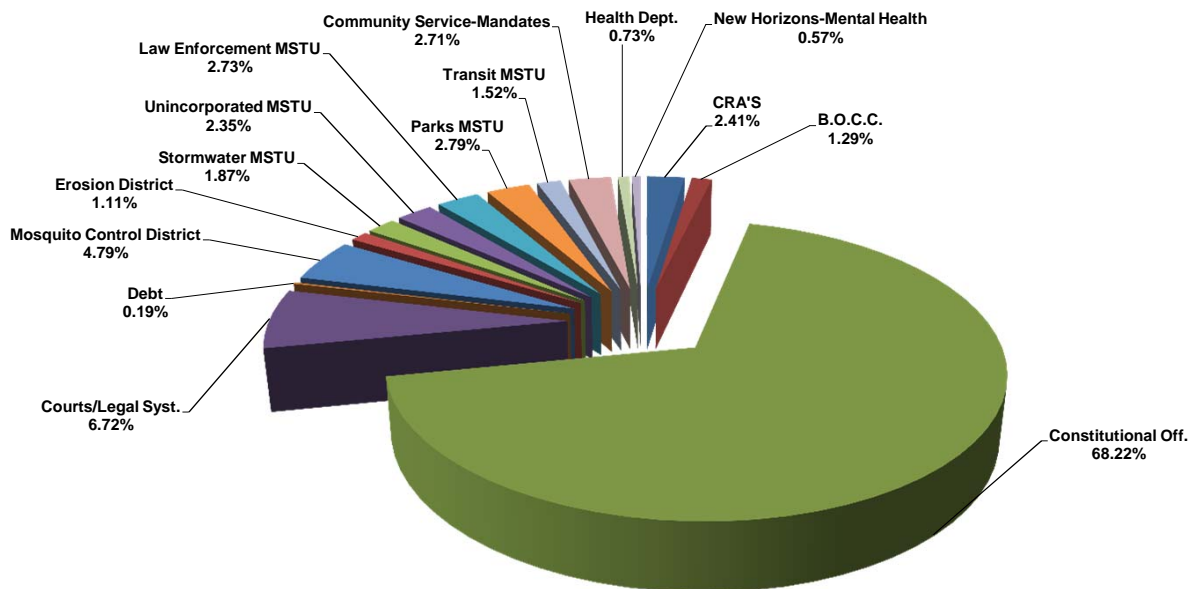
Staffing Summary						
Economic Development Council	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Planning Organization	0.00	0.00	0.00	0.00	0.00	0.00%
Soil and Water	1	1	1	1	0.00	0.00%
Total Full-Time Equivalents (FTE)	1.0	1.0	1.0	1.0	0.00	0.00%

*Only St. Lucie County funded FTE included.

**DISTRIBUTION OF AD VALOREM TAX REVENUES
FISCAL YEAR 2013 - 2014**

1	TOTAL AD VALOREM TAX REVENUE *		\$118,485,162
2	ALLOCATIONS/FEE'S TO CONSTITUTIONAL OFFICERS		\$80,843,724
3	COURTS AND LEGAL SYSTEM		\$7,962,561
4	CRA'S		
	CITY OF PORT ST. LUCIE	\$805,800	
	CITY OF FORT PIERCE	\$2,050,200	
	TOTAL CRA'S		\$2,856,000
5	COMMUNITY SERVICES-MANDATES		
	HEALTH CARE RESP. ACT	\$50,000	
	MEDICAID HOSPITAL	\$2,685,248	
	MEDICAID NURSING HOMES	\$450,000	
	PAUPER BURIALS	\$22,000	
	TOTAL CS-MANDATE		\$3,207,248
6	HEALTH DEPARTMENT		\$868,295
7	NEW HORIZONS-MENTAL HEALTH		\$673,606
8	VOTED DEBT SERVICE		\$222,203
9	MOSQUITO DISTRICT		\$5,671,594
10	EROSION DISTRICT		\$1,314,449
11	STORMWATER MSTU		\$2,218,684
12	UNINCORPORATED SERVICES MSTU		\$2,778,907
13	LAW ENFORCEMENT MSTU		\$3,237,617
14	PARKS MSTU		\$3,301,341
15	TRANSIT MSTU		\$1,803,281
16	SUB-TOTAL		\$116,959,510
17	NET AVAILABLE FOR BOARD ALLOCATIONS		\$1,525,652
*	Total anticipated Ad Valorem revenue less statutorily mandated 5%.		

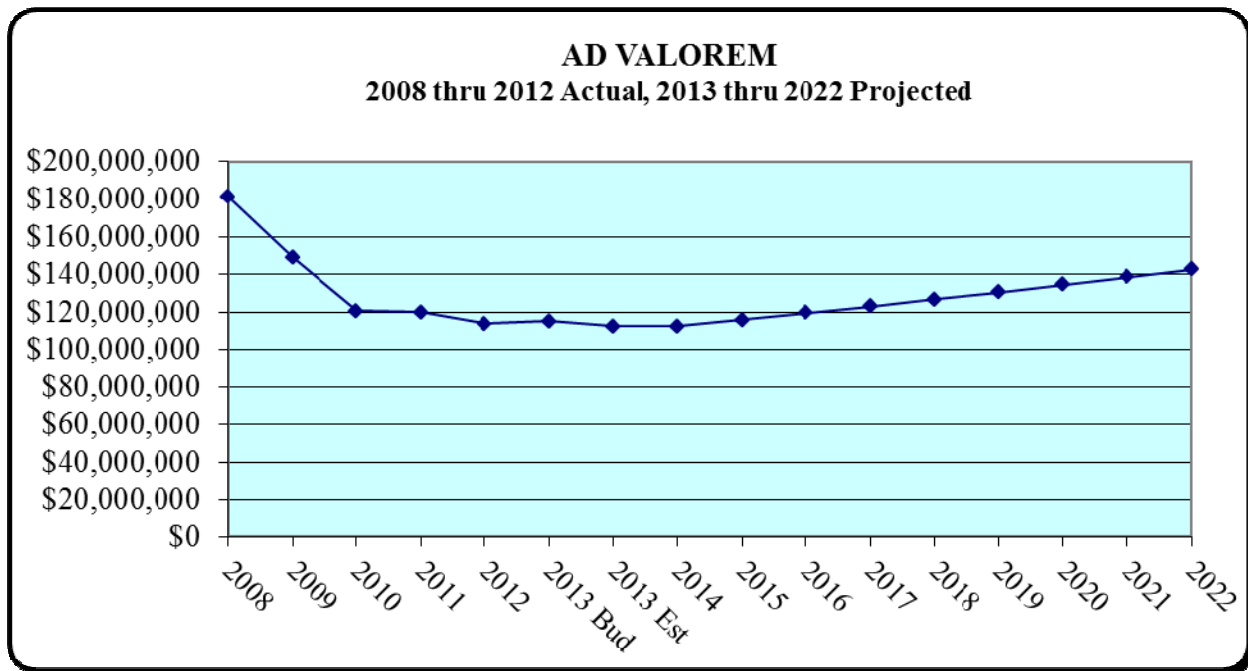
Distribution of Ad Valorem Revenue



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, Home Shopping Network, 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.

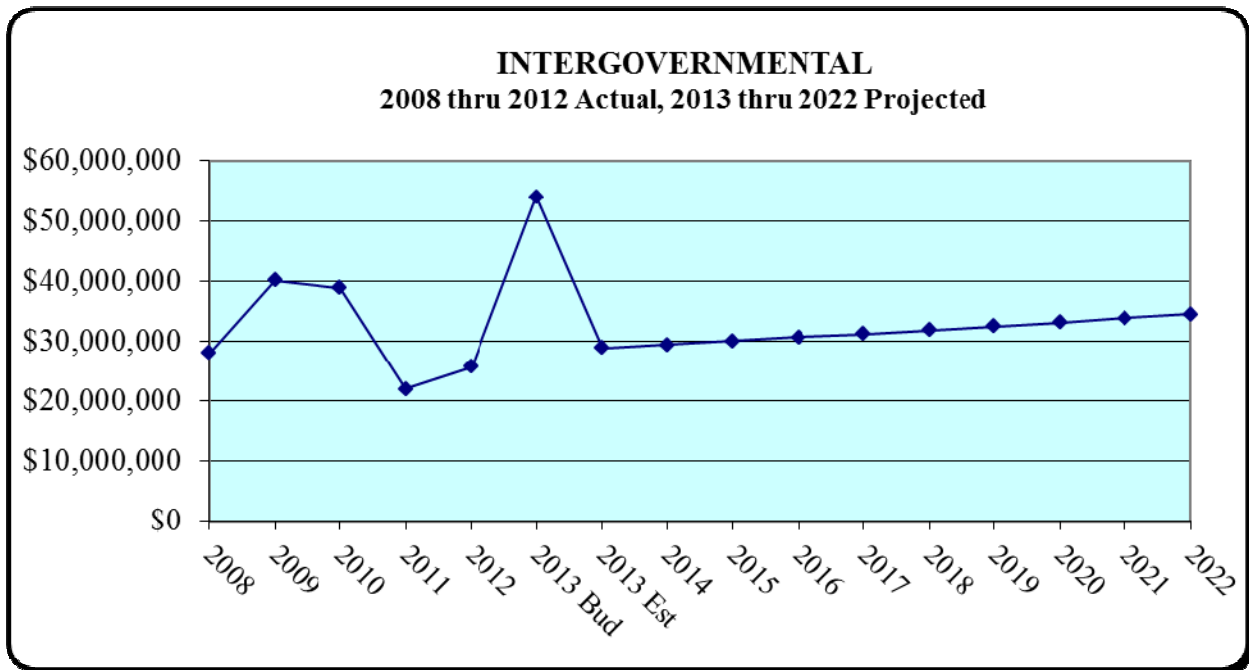
The State of Florida recently imposed legislation regarding property tax reform. This new legislation combined with falling property values, have lead to a reduction in ad valorem revenue from fiscal years 2009 through 2014.

Assumptions & Projections: The fiscal year 2013 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.



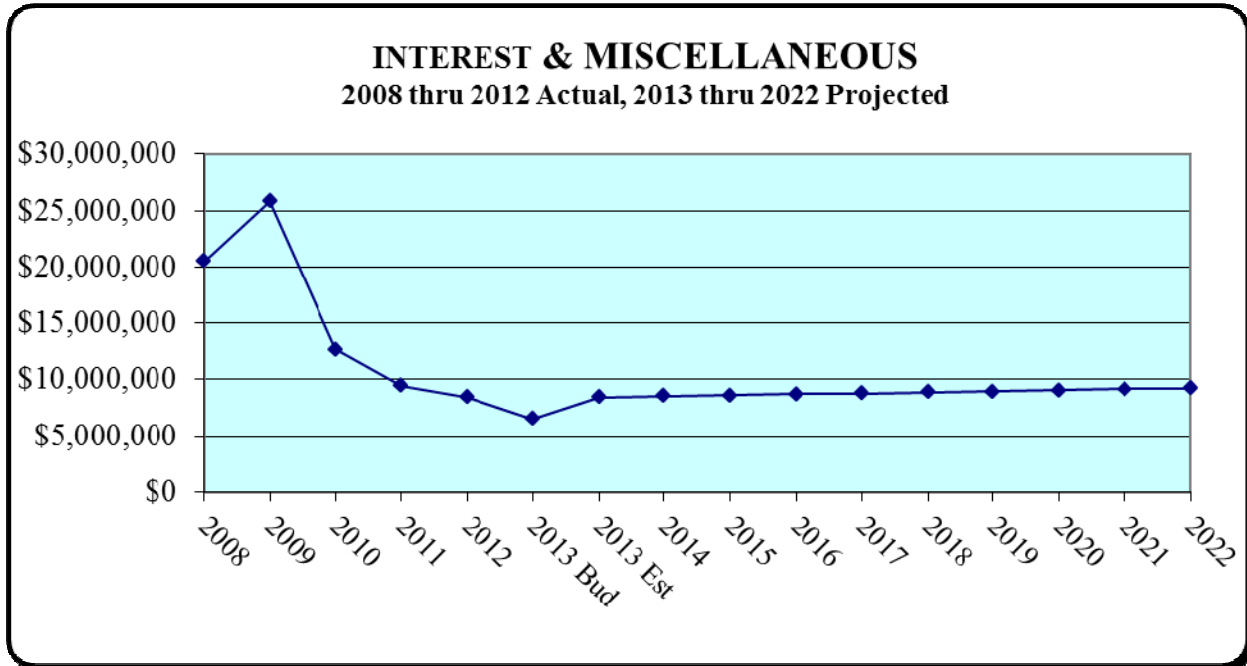
Fund/Account Number: Various Funds/33XXXX

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 2014 and 2015) 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:

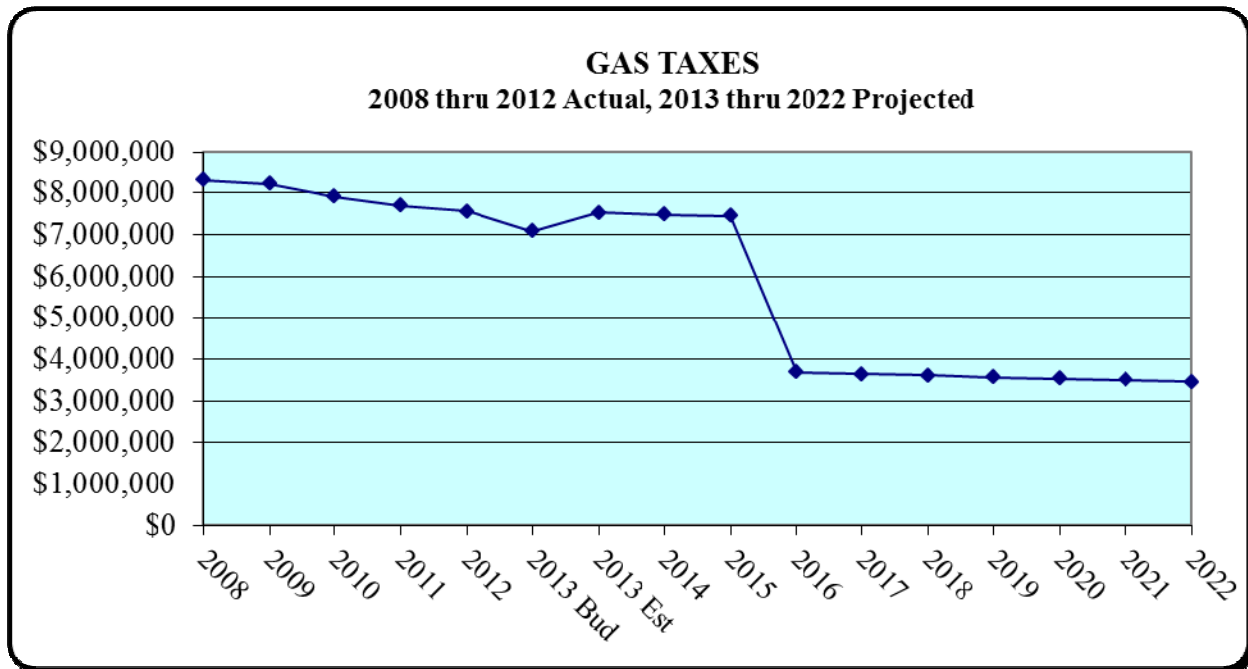
- 1) Interest rates will remain relatively level for the foreseeable future.
- 2) Departments, particularly Public Works, Central Services and Parks & Recreation, will begin spending more of the funds allocated to them for capital improvement projects.
- 3) This increased spending will reduce the amount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

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

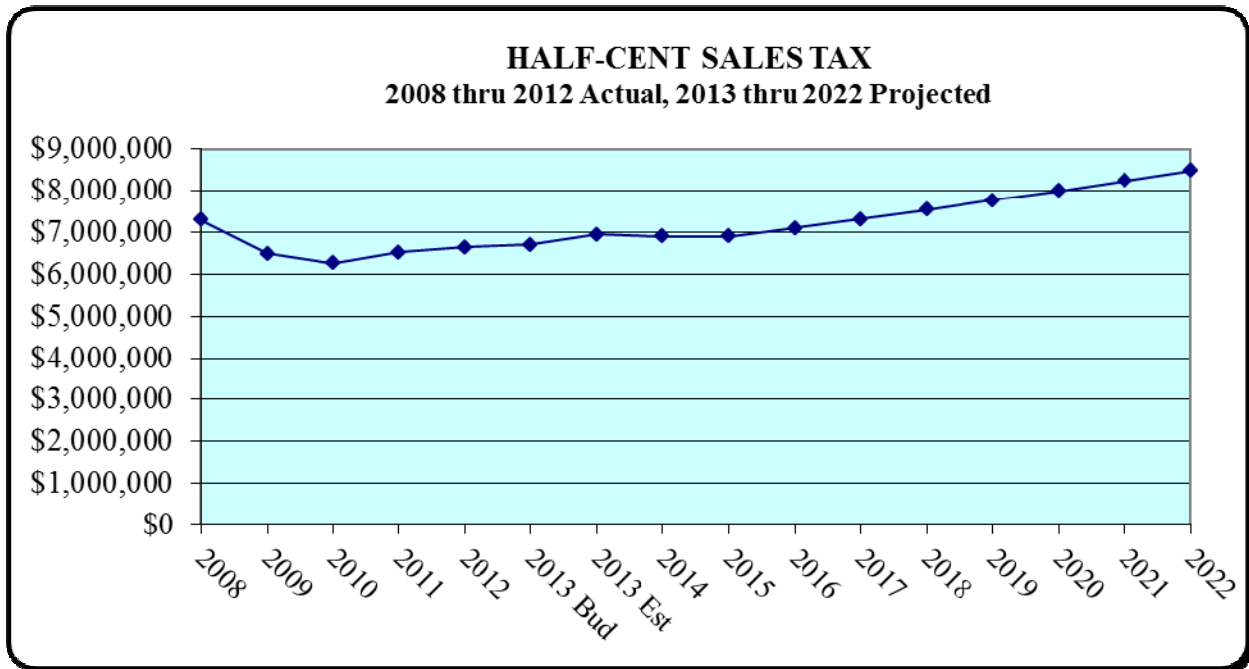
Discussion & Concerns: The Local Option 1-6 Cent Gas Tax was initially levied on September 1, 1985 imposing four of the possible six cents. Effective September 1, 1987, the additional two cents were imposed. Facing a shortage of revenue to fund needed infrastructure improvements, the St. Lucie County 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 are 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 2013.

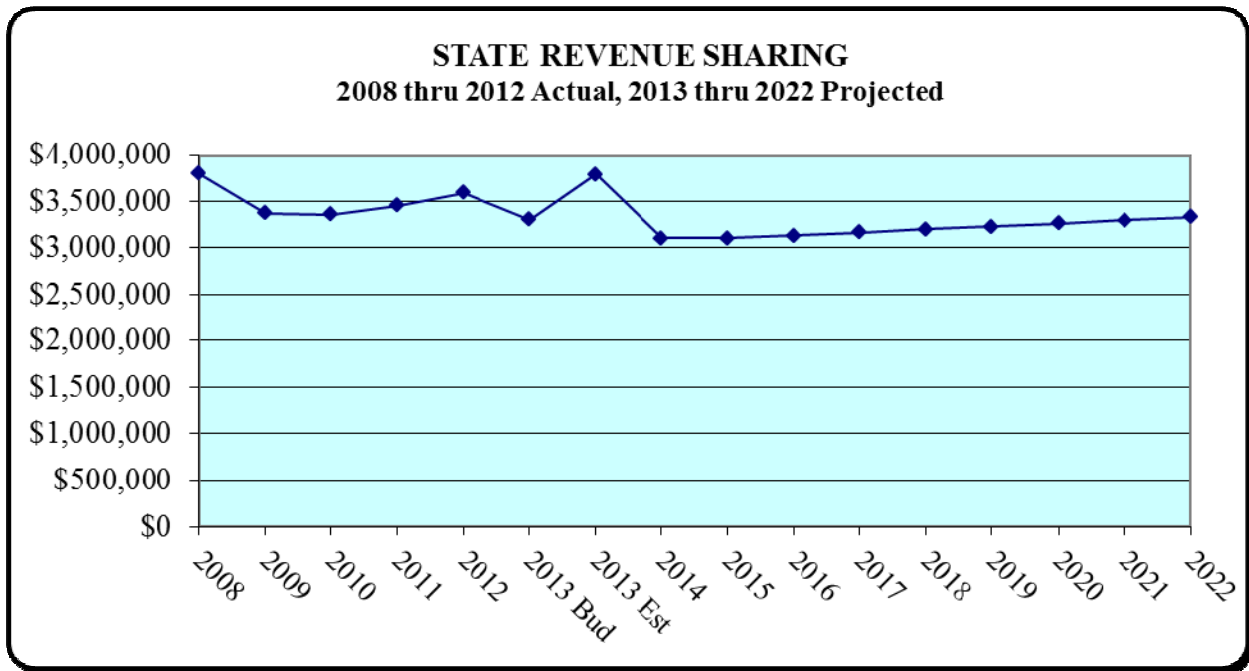
Assumptions & Projections: We are taking a conservative approach when budgeting anticipated

revenue from the Half-Cent Sales Tax. Staff projects a 3% annual increase in half-cent sales tax revenue beginning in fiscal year 2015.

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.



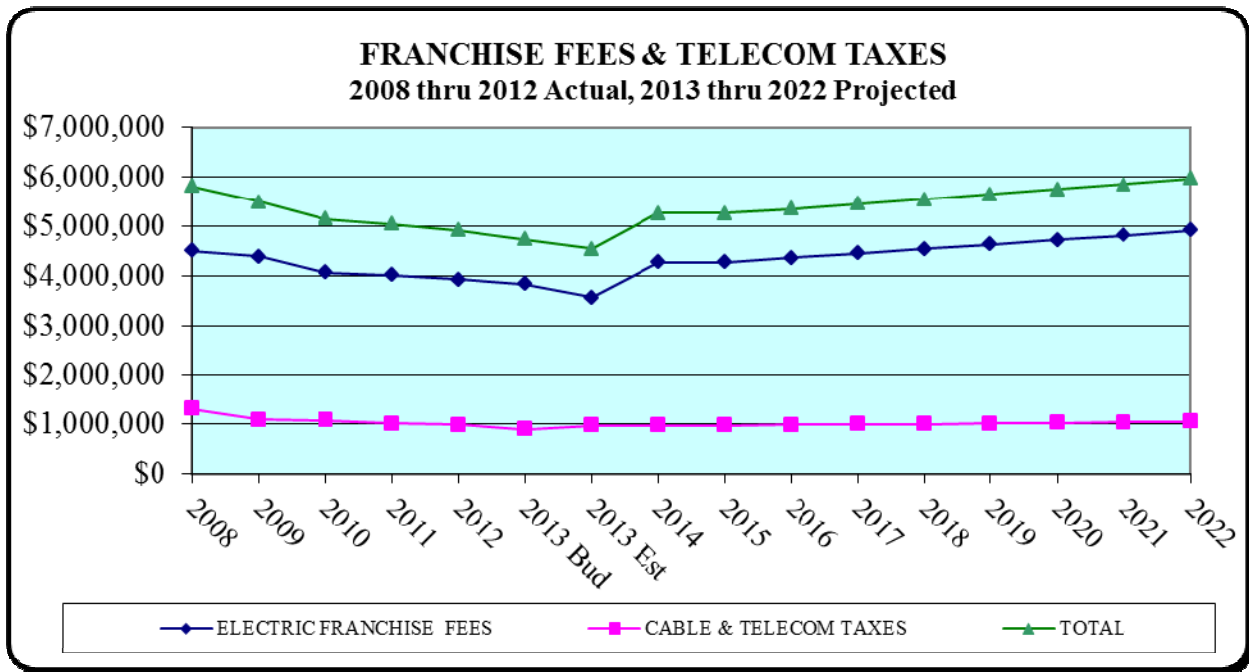
Legal Authority: Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

Fund/Account Number: 001, 217/335120

Assumptions & Projections: Beginning in fiscal year 2015, 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.



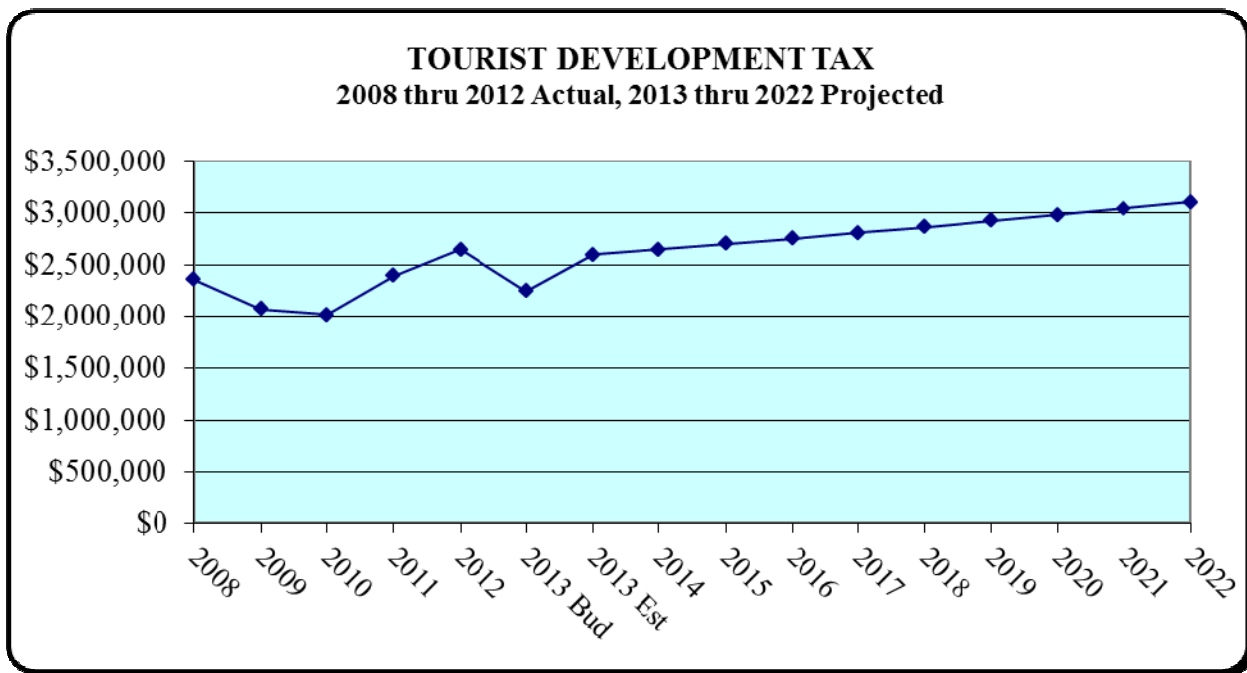
Fund/Account Number: Various Funds / 315000, 323150, & 323100

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 2012, 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 2015.

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

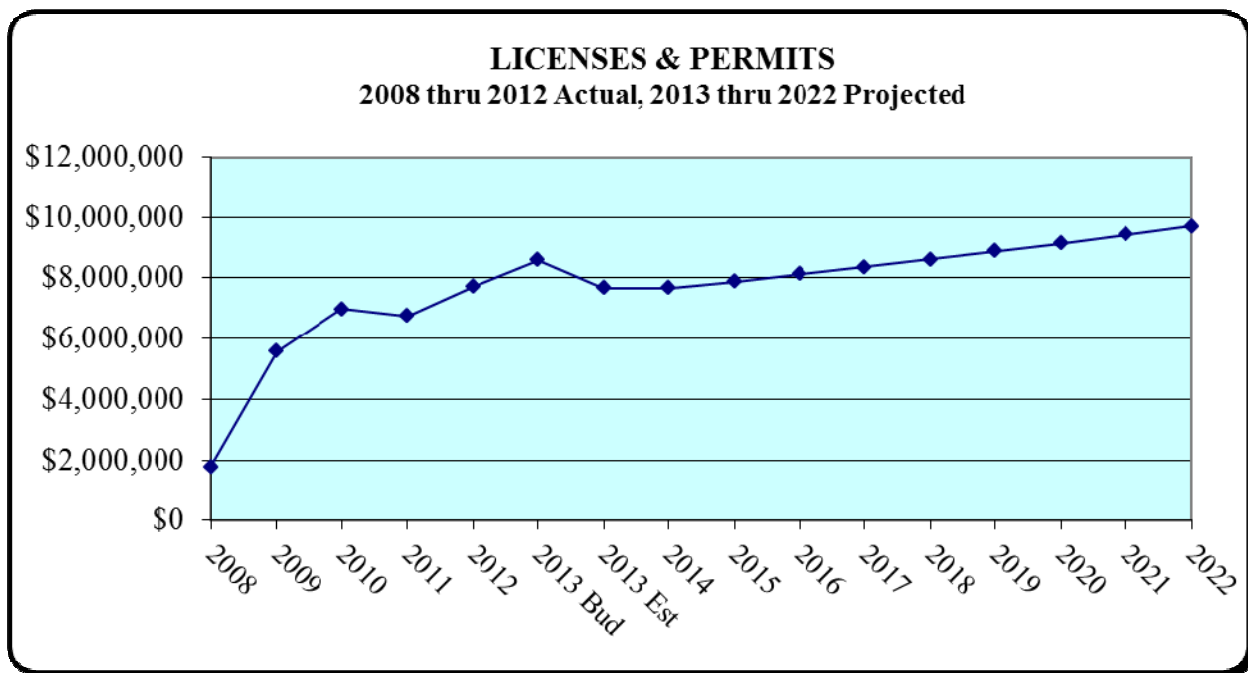
Discussion & Concerns: Generally, collections of the Tourist Development Tax have shown a positive trend. Considering the fact that St. Lucie County has added new attractions such as the St. Lucie Marine Center, which houses Smithsonian Marine Ecosystem Exhibit, new fairgrounds with an equestrian arena, 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 2015. 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

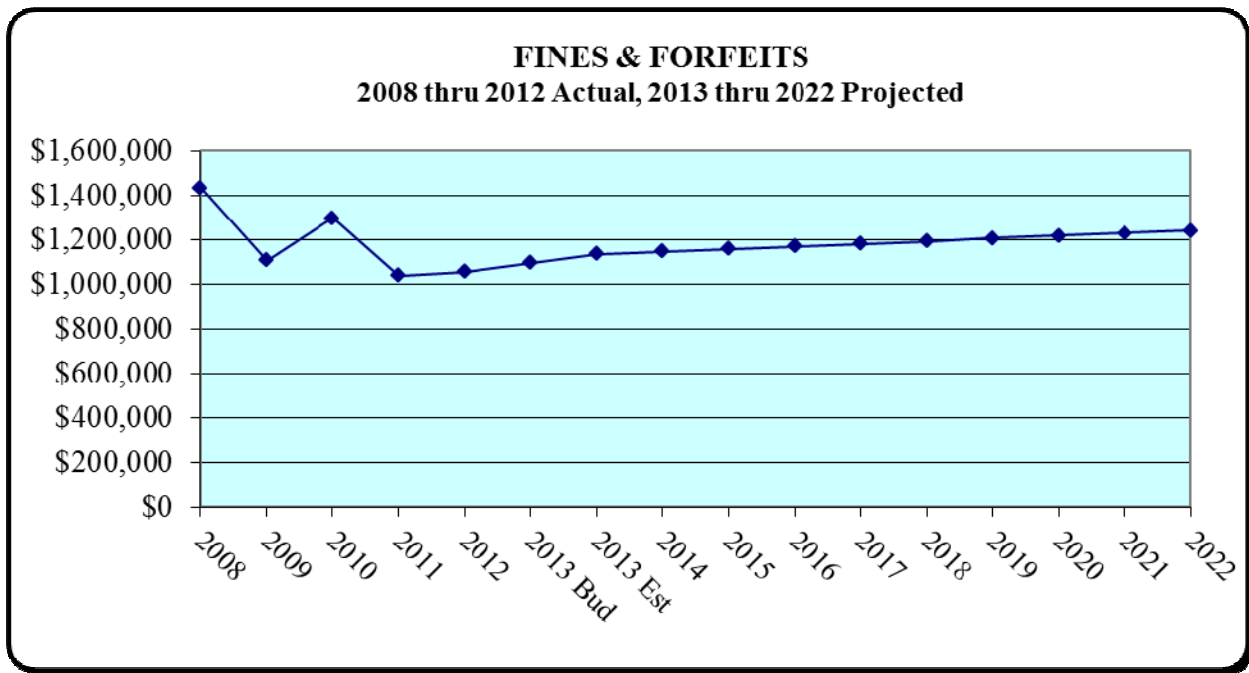
Discussion & Concerns: Before 1972, the State had imposed an occupational license tax and shared the revenues with the counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of Florida, authorized 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 2015.

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.



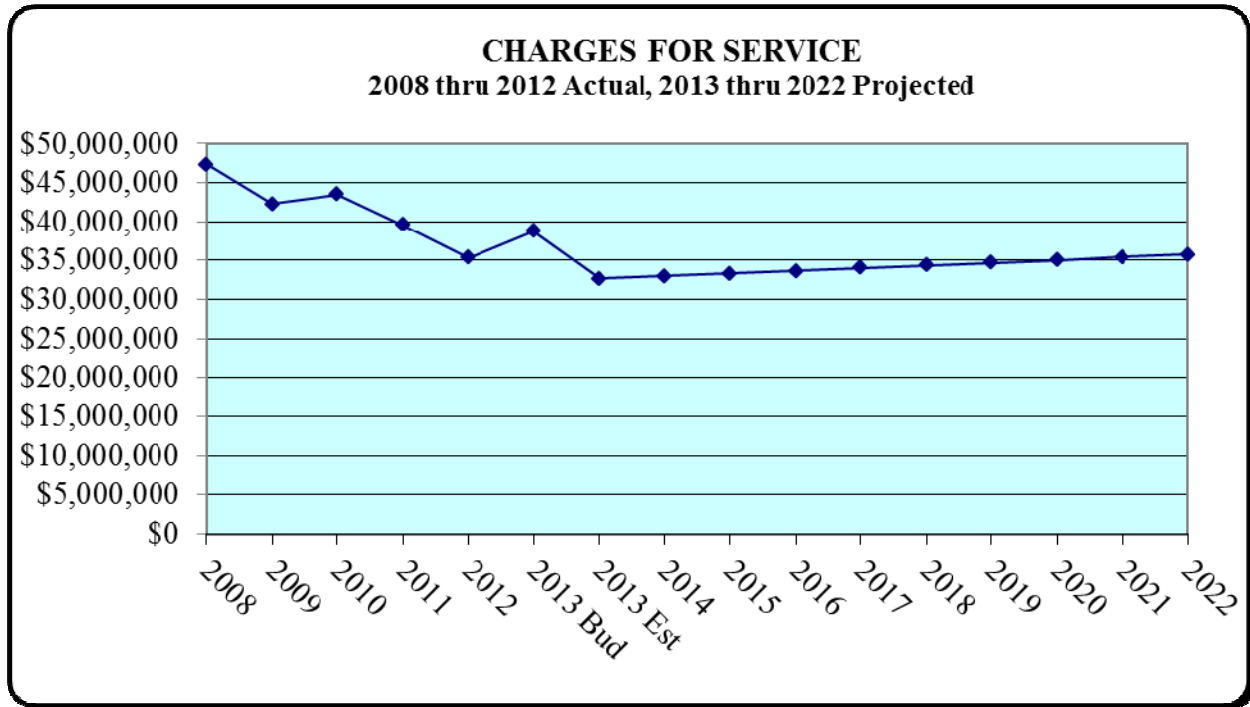
Fund/Account Number: Various Funds/35XXXX

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 11	FY 12	FY 13	FY 14	Inc / (Dec)	% Change
Department: BOCC						
BOCC - Dist. 1	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 2	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 3	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 4	2.00	2.00	2.00	2.00	0.00	0.0%
BOCC - Dist. 5	2.00	2.00	2.00	2.00	0.00	0.0%
Total	10.00	10.00	10.00	10.00	0.00	0.0%
Department: Community Services						
Housing Services	7.00	7.00	7.00	7.00	0.00	0.0%
Library Services	43.00	44.00	44.50	46.00	1.50	3.3%
Resident Support Services	8.20	8.20	10.20	10.20	0.00	0.0%
Veteran Services	8.16	8.00	8.00	8.00	0.00	0.0%
Total	66.36	67.20	69.70	71.20	1.50	2.2%
Department: County Administration						
Business and Strategic Initiatives	6.00	4.50	4.00	4.00	0.00	0.0%
County Administration	5.00	5.00	4.50	4.50	0.00	0.0%
Media Relations	5.00	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	18.00	15.50	14.50	14.50	0.00	0.0%
Department: County Attorney						
County Attorney	9.00	9.00	9.00	9.00	0.00	0.0%
Criminal Justice	16.50	16.50	16.50	18.50	2.00	10.8%
Total	25.50	25.50	25.50	27.50	2.00	7.8%
Department: Environmental Resources						
Admin - Environmental Resources	2.00	2.00	2.00	2.00	0.00	0.0%
Cooperative Extension	8.00	8.00	8.00	8.63	0.63	7.2%
Environmental Education	3.00	3.00	3.00	3.00	0.00	0.0%
Environmental Regulations	5.00	4.00	5.00	5.00	0.00	0.0%
Land Management	5.00	6.00	6.00	6.00	0.00	0.0%
Total	23.00	23.00	24.00	24.63	0.63	2.6%
Department: Human Resources						
Administration - Human Resources	5.25	5.25	6.45	5.65	-0.80	-14.2%
Risk Management	3.00	3.00	2.05	2.85	0.80	28.1%

St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 11	FY 12	FY 13	FY 14	Inc / (Dec)	% Change
Total	8.25	8.25	8.50	8.50	0.00	0.0%
Department: Mosquito Control & Coastal Management Svcs						
Admin - Mosquito Control	23.88	3.00	4.00	4.00	0.00	0.0%
Coastal Management Services	4.00	4.00	4.00	4.00	0.00	0.0%
Impoundment Operations	0.00	8.00	9.00	9.00	0.00	0.0%
Inspection Division	0.00	12.86	12.86	12.86	0.00	0.0%
Total	27.88	27.86	29.86	29.86	0.00	0.0%
Department: Office of Management & Budget						
Management & Budget	7.00	7.00	7.00	7.00	0.00	0.0%
Purchasing	4.00	4.00	4.00	4.00	0.00	0.0%
Total	11.00	11.00	11.00	11.00	0.00	0.0%
Department: Parks, Recreation & Facilities						
Admin - Parks, Recreation & Facilities	2.00	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	62.55	59.55	63.63	63.63	0.00	0.0%
Fairwinds Golf Course	16.60	16.70	17.40	17.40	0.00	0.0%
Parks & Special Facilities	40.67	40.67	53.77	53.77	0.00	0.0%
Regional Parks & Stadiums	51.45	51.33	38.73	38.73	0.00	0.0%
Tourism & Venues	1.00	1.50	9.00	9.00	0.00	0.0%
Total	174.27	172.75	185.53	185.53	0.00	0.0%
Department: Planning & Development Services						
Admin. - Planning & Development Svc.	4.00	2.00	2.00	2.00	0.00	0.0%
Building and Code Regulation	22.00	23.50	22.50	22.50	0.00	0.0%
Bus. & Concur. - Tourism	0.00	0.00	0.00	0.00	0.00	n/a
Planning	13.00	13.00	14.00	13.00	-1.00	-7.7%
SLC International Airport	7.50	7.50	7.50	7.50	0.00	0.0%
Total	46.50	46.00	46.00	45.00	-1.00	-2.2%
Department: Public Safety & Communications						
Information Technology	34.00	34.00	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%

St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 11	FY 12	FY 13	FY 14	Inc / (Dec)	% Change
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	119.00	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%
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	12.00	11.00	-1.00	-9.1%
Road & Bridge/Maintenance	33.00	31.00	32.00	32.00	0.00	0.0%
Road & Bridge/Traffic	7.00	7.00	6.00	6.00	0.00	0.0%
Water Quality	8.00	8.00	8.00	8.00	0.00	0.0%
Total	83.00	81.00	81.00	80.00	-1.00	-1.2%
Department: Solid Waste & Recycling						
Solid Waste & Recycling	38.00	37.00	34.00	35.00	1.00	2.9%
Total	38.00	37.00	34.00	35.00	1.00	2.9%
Department: Water & Sewer District						
Water & Sewer Dist. - County Support	0.04	0.00	0.00	0.00	0.00	n/a
Water & Sewer Dist. - N. County	6.37	5.72	5.72	6.19	0.47	7.6%
Water & Sewer Dist. - S. Hutch	2.59	3.28	3.28	3.81	0.53	13.9%
Total	9.00	9.00	9.00	10.00	1.00	11.1%
Grand Total	659.76	653.06	666.59	670.71	4.13	0.6%

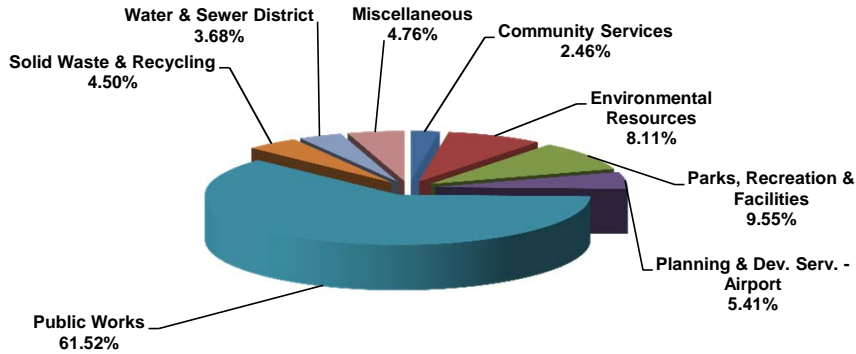
The following table provides a breakdown of capital expenditures from which the charts below were based.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN SUMMARY

DEPARTMENT / DIVISION	FY14	FY15	FY16	FY17	FY18	FIVE-YEAR TOTAL
Community Services	2,174,901					2,174,901
Environmental Resources	7,177,517	30,000		60,000		7,267,517
Parks, Recreation & Facilities	8,452,315	2,888,205	2,807,938	3,040,188	2,642,590	19,831,235
Planning & Dev. Services - Airport	4,788,514	700,000	900,000	784,000		7,172,514
Public Works	54,420,533	7,802,089	6,215,817	4,247,271	4,721,000	77,406,710
Solid Waste & Recycling	3,980,365	2,791,000	1,685,000	813,000	1,170,000	10,439,365
Water & Sewer District	3,255,000	2,042,000	708,500	24,090,000	20,400,000	50,495,500
Miscellaneous	4,213,521	1,500,000	25,104	39,794	66,000	5,844,419
TOTAL ALL DEPARTMENTS	\$88,462,666	\$17,753,294	\$12,342,359	\$33,074,253	\$28,999,590	\$180,632,161

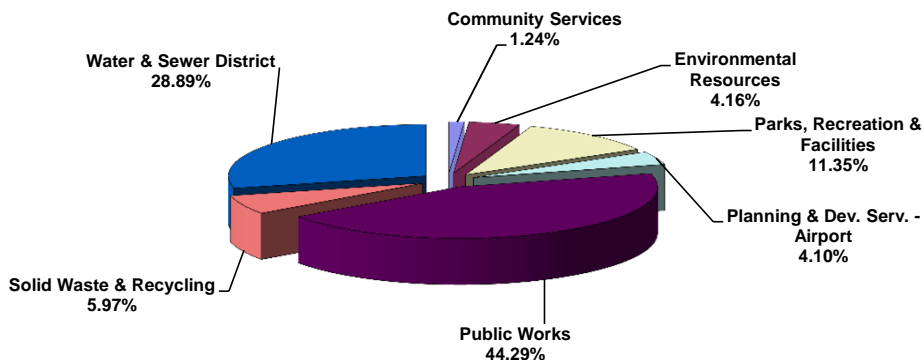
The chart below shows the composition of the St. Lucie County Capital Plan by department/division for Fiscal Year 2013-2014

Distribution of Capital Expenditures Fiscal Year 2013-2014



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
2014	14,754,000	4,447,705	19,201,705
2015-2019	26,675,000	19,898,389	46,573,389
2020-2024	31,169,000	13,181,386	44,350,386
2025-2029	23,095,000	5,831,526	28,926,526
2030-2034	15,505,000	1,742,425	17,247,425
	\$111,198,000	\$45,101,431	\$156,299,431

Year Ending Sept 30,	Notes (Governmental and Enterprise)		
	Principal	Interest	Total P&I
2014	2,721,549	595,351	3,316,900
2015-2019	13,799,387	1,931,274	15,730,661
2020-2024	8,100,000	476,823	8,576,823
2025-2029	0	0	0
2030-2034	0	0	0
	\$24,620,936	\$3,003,448	\$27,624,384

Year Ending Sept 30,	Other Long-Term Obligations		
	Principal	Interest	Total P&I
2014	31,784	37,998	69,782
2015-2019	194,969	153,940	348,909
2020-2024	215,956	83,956	299,912
2025-2029	149,635	18,443	168,078
2030-2034	0	0	0
	\$592,344	\$294,337	\$886,681

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
2014	1,024,021	514,125	1,538,147
2015-2019	5,262,408	2,026,076	7,288,483
2020-2024	5,730,315	1,075,454	6,805,768
2025-2029	3,461,533	241,088	3,702,621
2030-2034	0	0	0
	\$15,478,277	\$3,856,742	\$19,335,019

Year Ending Sept 30,	Capital Leases		
	Principal	Interest	Total P&I
2014	217,202	22,865	240,067
2015-2019	419,792	23,939	443,731
2020-2024	0	0	0
2025-2029	0	0	0
2030-2034	0	0	0
	\$636,994	\$46,804	\$683,798

Year Ending Sept 30,	Total Combined Debt		
	Principal	Interest	Total P&I
2014	18,748,556	5,618,044	24,366,600
2015-2019	46,351,555	24,033,618	70,385,173
2020-2024	45,215,271	14,817,619	60,032,890
2025-2029	26,706,169	6,091,056	32,797,225
2030-2034	15,505,000	1,742,425	17,247,425
Total Debt	\$152,526,551	\$52,302,762	\$204,829,313

Total Short-Term Debt	18,748,556	5,618,044	\$24,366,600
Total Long-Term Debt	133,777,995	46,684,718	\$180,462,713
Total Combined Debt	152,526,551	52,302,762	\$204,829,313