

**ST. LUCIE COUNTY - FLORIDA
BOARD OF COUNTY COMMISSIONERS**



ST. LUCIE COUNTY MARINE CENTER
Dedicated August 27, 2001
(Artistic Rendition)

FISCAL YEAR 2001 - 2002 FINAL BUDGET

**ST. LUCIE COUNTY
FISCAL YEAR 2001-2002 BUDGET
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ST. LUCIE COUNTY
2001-2002 FISCAL YEAR BUDGET
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ST. LUCIE COUNTY

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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St. Lucie County,
Florida

For the Fiscal Year Beginning
October 1, 2000

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The Government Finance Officers Association
of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

OFFICE OF MANAGEMENT AND BUDGET

ST. LUCIE COUNTY, FLORIDA

Note from St. Lucie County OMB staff:

The Government Finance Officer Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the St. Lucie County Board of County Commissioners, Florida for its annual budget for the fiscal year beginning October 1, 2000. In Order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Date JULY 16TH, 2001

USER'S GUIDE

This document is the approved budget for FY 2001 - 2002 for the period beginning October 1, 2001, and ending September 30, 2002. It is intended to provide to the public concise and readable information about St. Lucie County. It contains general information and analysis of revenues and expenditures; it also provides budget history and proposed budget amounts for FY 2001-2002.

SECTION A – SUMMARIES/ANALYSIS

This section contains information that a user should find very useful because the budget office has extracted key data from subsequent sections and presented it in an easily-understandable format. It is also the point where staff recommends you begin your review of the budget. Without having to sift through the details, you can find summaries of the total county budget of each constitutional officer, and of the court and legal system. Section A also contains charts, graphs, spreadsheets showing the history of property values, tax millage rates, and the resulting revenues.

SECTION B – BUDGET BY FUND

Section B begins with a listing of the various funds that make up the county budget. It is categorized by fund, type, and briefly describes the sources and types of revenue/expenditures of each fund. This list is followed by a three-year history of each fund, showing the budget versus actual amounts. It also depicts the amount budgeted in the new fiscal year and the percent change from the previous year's budget. Most of this section is comprised of charts and graphs, revealing the amount of budgeted revenue, its sources, the amount of budgeted expenditures, and by source of selected funds.

SECTION C – DEPARTMENTAL SUMMARIES

If you are interested in a particular department or division within the county, this is the section you want to turn to. Here, you will find the organizational chart of each department, the four-year budget summary of each division, the division's mission/functions/goals, and the key indicators used to measure the effectiveness of the division in accomplishing the stated mission.

SECTION D – CAPITAL BUDGET

The heart of this section is the St. Lucie County Board of County Commissioners' Five-Year Capital Improvement Plan. This plan is designed to address the foreseeable capital improvement needs of St. Lucie County. Capital improvements include infrastructure facilities such as roads, bridges, beach restoration/preservation, drainage, port and airport facilities, parks, libraries, and general governmental facilities.

This section also provides information on the planning and approval process which led to the development of the Five-Year Capital Improvement Plan. The Five-Year Capital Plans are separated by department; each department identifies its source of funding, a line-by-line listing of projects, and the estimated costs. When provided by the division, a project summary follows the Five-Year Capital Improvement Plan which delineates the project in greater detail.

SECTION E – DEBT SERVICE

Although short, Section E contains valuable information regarding outstanding debts issued by the county or, in the case of Community Development District Bonds and Industrial Revenue Bonds in which the county has a vested interest. Some of the debts, such as the Environmental Land Bond, were issued as a result of a voter-approved referendum. Others were issued after the Board of County Commissioners approved the funding of improvements through debt financing. Still, the Board, on behalf of county utilities or a third party, issued other debts. The Office of Management and Budget carefully monitors the amount of debt issued by the county in order to preserve its creditworthiness.

SECTION F - APPENDICES

The Appendices section is where you will find the St. Lucie County Board of County Commissioners financial policy consisting of the general budget, revenue, appropriation and debt policies. Also included is a paragraph outlining the basis of accounting. We tried to make this document very user-friendly by eliminating 'technical' jargon, but there were some terms for which there is no substitute. For the terms used in this document that you might be unfamiliar with, we have included a glossary.

The last item in this document is a listing of grants that were awarded to the county.

FISCAL YEAR 2001-2002
BUDGET MESSAGE
From the
County Administrator

Chairman, and Members of the Board of County Commissioners

Dear Commissioners:

As I submit this budget, I am very proud of all the hard work from our departments in trying to balance this year's budget while at the same time holding the countywide ad valorem tax rate at the same level for the fifth year in a row. With the exception of the Mosquito Control District, the overall increase is .0636 mills. To offset the increase, the Board reduced the Environmentally Significant Land Interest and Sinking millage by the same amount. The preparation of this year's budget was easier than in previous years because of the success of the "Investment for the Future Program," increased property values, settlement with Florida Power and Light (FPL), an ambitious grant program, an aggressive economic development program and, with respect to spending, a 'hold the line' strategy. The "Investment for the Future Program" was developed by the St. Lucie County Strategic Management Team in 1997. This program was adopted by the Board to establish funding for infrastructure, stormwater management, fleet replacement and other capital improvements. The sources of revenues were Franchise Fees, Local Option Gas Tax, Stormwater M.S.T.U., and Tourist Development Tax. This program serves as a reinforcement of the County's vision on infrastructure and quality of life for all ages and cultures to live, learn, work, and play.

The growth of the county under the direction of the Board of County Commissioners has been carefully crafted to accomplish the following objectives:

- A balanced budget with no increase in the countywide millage rates.
- Accomplish mandatory requirements placed upon St. Lucie County by state and federal law.
- Identify specific major issues facing the Board.
- Provide training for employees to better serve the public.
- Accurately disclose economic assumptions for the upcoming fiscal year.
- Continue cost containment efforts.
- Maintain the County's emergency reserves.
- Provide adequate contingency reserves.
- Address major issues facing the Board such as: a small millage increase in the Mosquito Control District, employee raises, new positions, capital projects and other miscellaneous operating issues.
- Identify other issues which may be indirectly related to the budget process.

In developing the budget, staff has relied upon early direction from the Board to prioritize the issues, set policy direction and give appropriate guidance to the process. Specifically, a Strategic Planning Session was held on January 25 and 26, 2001 to identify major approaches to responding to various issues, specially those issues affecting the budget. In the past few years, the county balanced the budget through a ‘hold the line’ strategy, even though, service levels continued to increase. This year the departments were asked to do a true assessment of their departments and identify those essential needs they require to continue operating effectively and efficiently.

Fiscal Health

As I write this message, the overall fiscal health of the county is improving. Property values have increased as a result of settlements with Florida Power & Light (FPL) and new construction. St. Lucie County will end the fiscal year 2001 with a budget that is, from a fiscal or balance sheet standpoint, in good condition. I am optimistic that the actions taken by the Board over the past four years have significantly improved the immediate outlook for future county budgets. The long hours and difficult decisions are starting to pay off. The September 11 attacks have impacted everyone in America to some extent and will have an effect on the local economy. Even before the tragic event, the national economy was in a slowdown with many entities reporting lower revenues than expected. Due to the uncertainty of the economy, on September 25, 2001, the Board prudently established a ‘2002 Economy Reserve Fund’ in the amount of \$1,166,237 to offset anticipated revenue shortfalls. We also established the ‘2002 Economy Reserve Fund’ for tourist taxes in the amount of \$105,483. Additionally, to lessen the impact on the aviation-related industries located in the county, the Board waived the October’s rent for the airport tenants and deferred on increasing their rents for the upcoming year.

Property Taxes

The Countywide Ad Valorem millage is 7.6794 the same as fiscal year 2000/2001. The rate consists of three components:

General fund	2.9639
Fine & Forfeiture	4.6155
Erosion Control - Zone E	.1000
Total	7.6794

Ad Valorem tax collections are based on a combination of the tax (millage) rate and property valuation.

Revenues

Several major Non-Ad Valorem revenues have an effect on the budget. The revenue sources which are helping our ability to keep the Countywide millage at the same level were the adoption of the local option gas tax and utility and cable franchise fees.

Within the Transportation Trust Fund, gas taxes used for operations, maintenance and capital projects are budgeted to increase by \$265,900, or