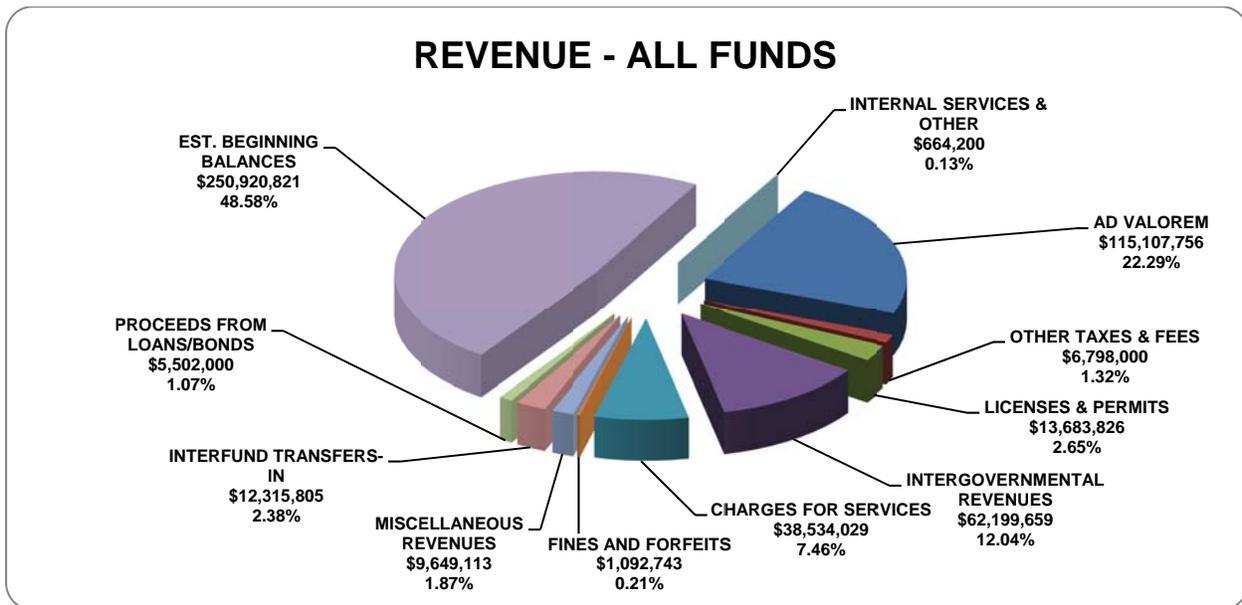


Where the Money Comes From Total of all Funds \$506,968,890



* Revenues are reduced by \$9,499,062 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.

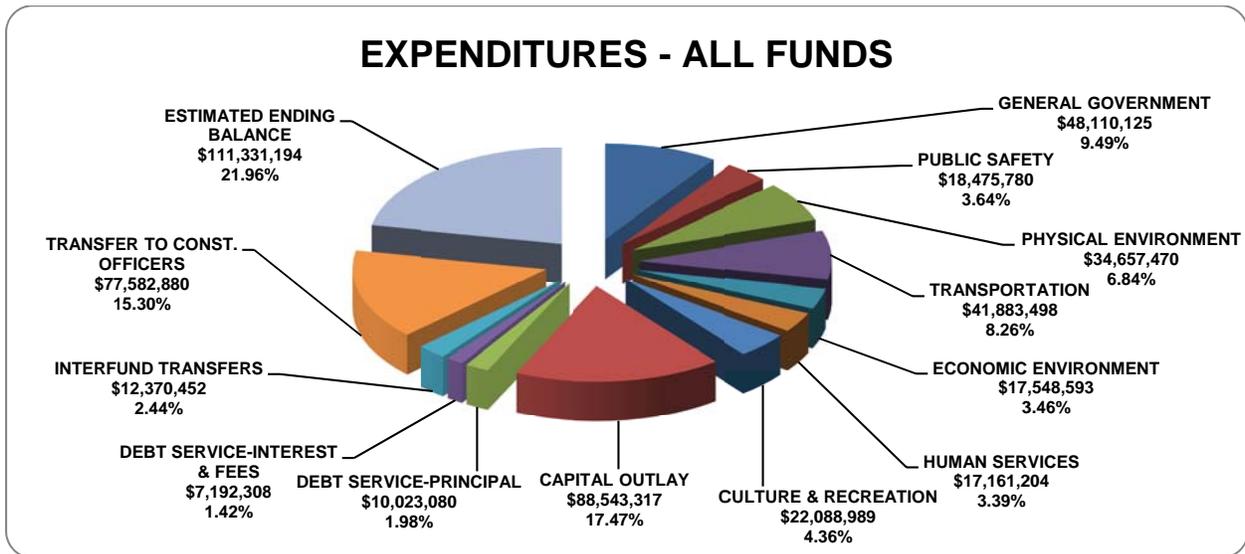
Fines and Forfeits include code violations, driver's education safety fine and sale of contraband property seized by law enforcement.

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 \$506,968,890



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, 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, Public Works, County Attorney, and Inmate Medical Expenses relating to the County Jail. 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, Community Services, 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 Business Development.

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

Control and Statutory Mandated Agencies such as Court Administration, Public Defender and the State Attorney.

Culture and Recreation – Expenditures to provide residents the opportunities and facilities for cultural, recreational and educational programs. This includes budgets for Library and Parks.

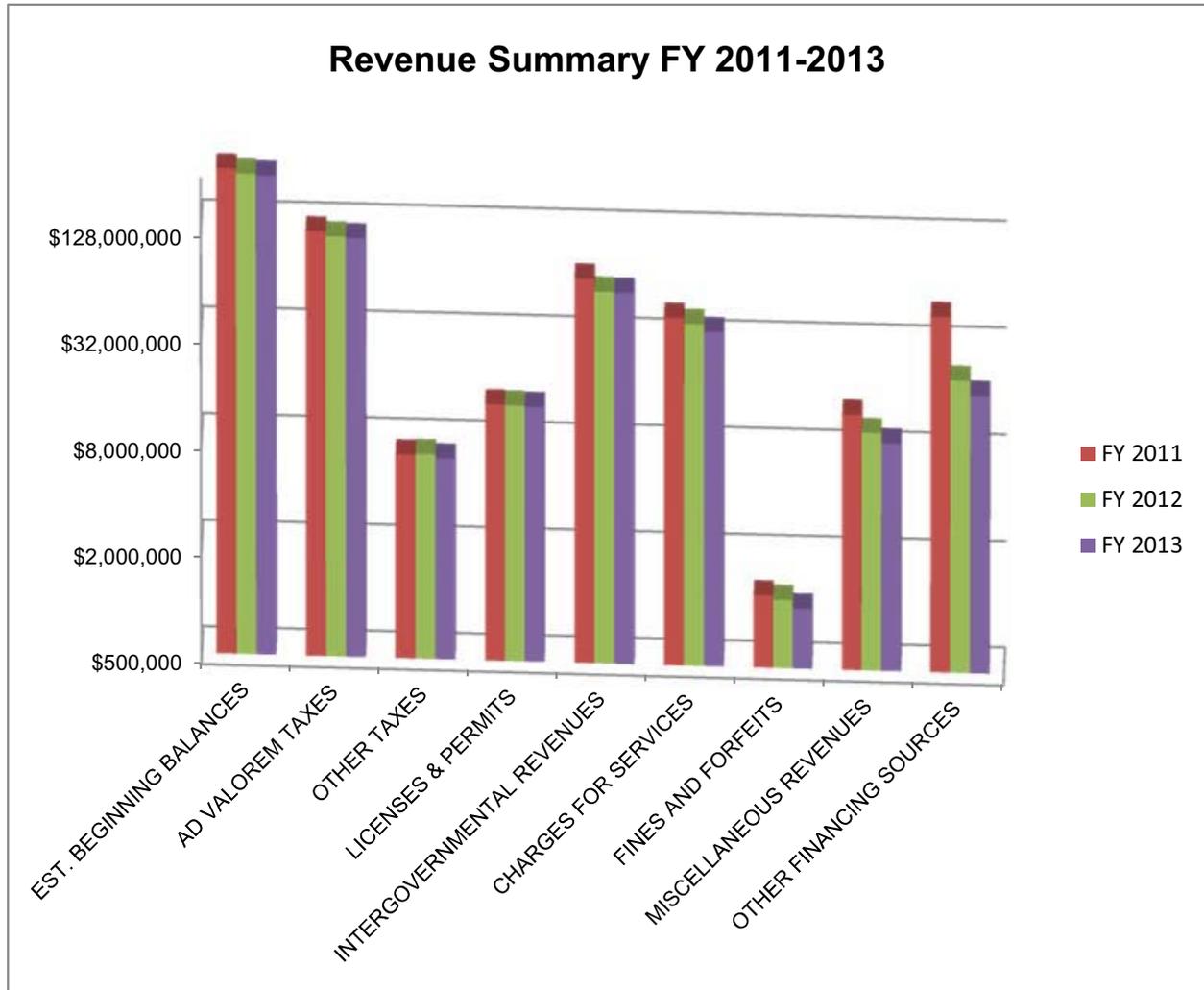
Capital Outlay – Expenditures for all departments for land, buildings and infrastructure.

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

Interfund Transfers – Transfers to other funds.

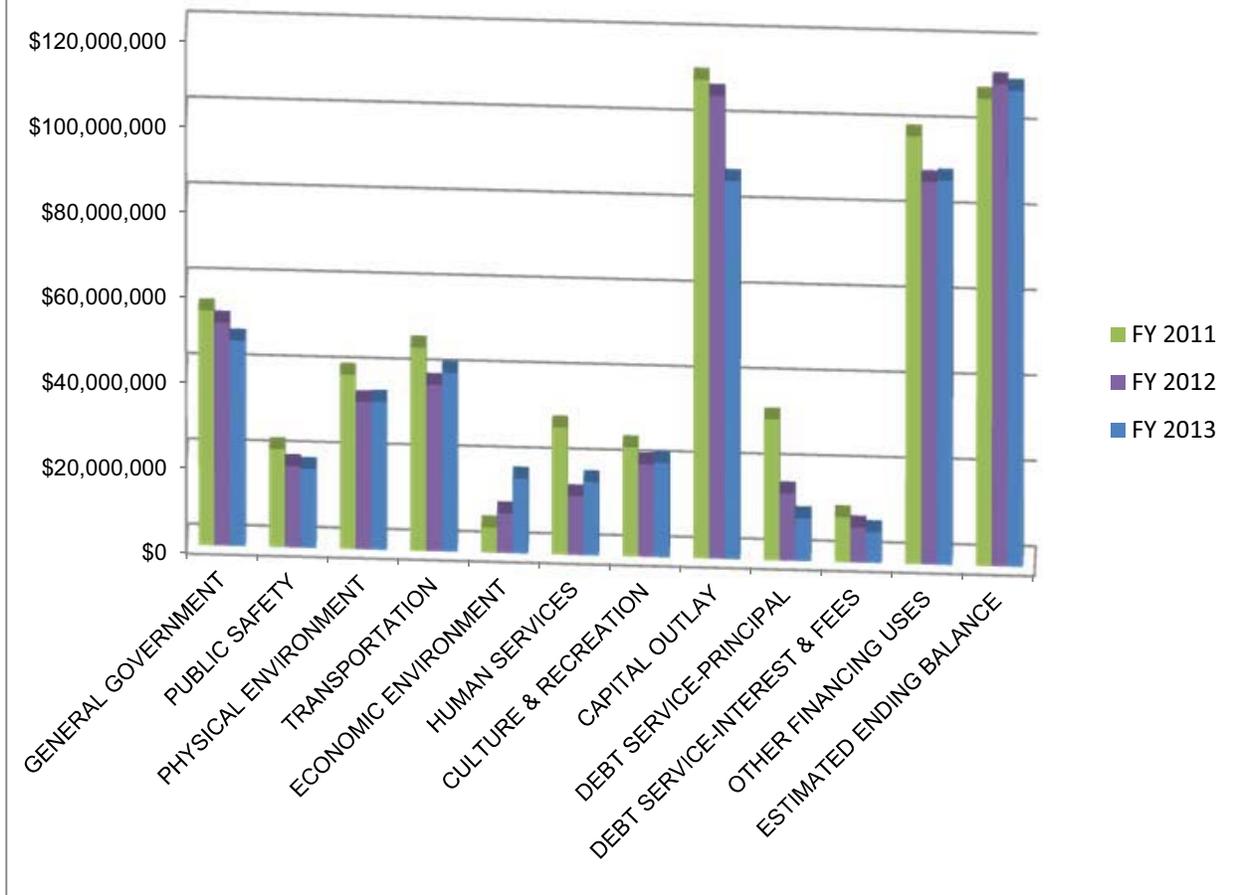
Transfers to Constitutional Officers – Transfers to the Clerk of Circuit Court, Sheriff, Property Appraiser, Tax Collector and the Supervisor of Elections for the operations of their department.

Revenue Summary FY 2011-2013



ESTIMATED REVENUES:	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget
EST. BEGINNING BALANCES	\$272,085,438	\$255,978,882	\$250,920,821
AD VALOREM TAXES	123,738,681	116,984,252	115,107,756
OTHER TAXES	7,056,000	7,144,000	6,798,000
LICENSES & PERMITS	13,960,537	13,844,718	13,683,826
INTERGOVERNMENTAL REVENUES	73,702,439	62,571,198	62,199,659
CHARGES FOR SERVICES	45,640,012	42,466,405	38,534,029
FINES AND FORFEITS	1,279,520	1,216,743	1,092,743
MISCELLANEOUS REVENUES	13,820,932	10,980,074	9,649,113
OTHER FINANCING SOURCES	50,706,040	22,322,615	18,482,005
LESS 5%	-9,637,002	-9,529,118	-9,499,062
TOTAL EST. REVENUE SOURCES	\$592,352,597	\$523,979,769	\$506,968,890

Expenditure Summary FY 2011-2013



ESTIMATED EXPENDITURES:	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget
GENERAL GOVERNMENT	\$54,971,916	\$52,217,602	\$48,110,125
PUBLIC SAFETY	22,909,709	19,049,811	18,475,780
PHYSICAL ENVIRONMENT	40,789,700	34,448,164	34,657,470
TRANSPORTATION	47,597,884	38,958,406	41,883,498
ECONOMIC ENVIRONMENT	5,899,180	9,302,494	17,548,593
HUMAN SERVICES	29,790,684	13,756,909	17,161,204
CULTURE & RECREATION	25,567,039	21,657,931	22,088,989
CAPITAL OUTLAY	112,006,043	108,335,992	88,543,317
DEBT SERVICE-PRINCIPAL	32,960,503	15,744,804	10,023,080
DEBT SERVICE-INTEREST & FEES	10,495,532	8,182,042	7,192,308
OTHER FINANCING USES	100,065,013	89,502,135	89,953,332
ESTIMATED ENDING BALANCE	109,299,394	112,823,479	111,331,194
TOTAL EXPENDITURES, USES	\$592,352,597	\$523,979,769	\$506,968,890

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	FUND			FUNDS			FUNDS		
	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	74,960,106	79,088,525	66,526,596	86,284,206	89,747,255	89,367,907	8,155,203	5,855,467	5,048,456
TAXES:									
AD VALOREM	43,598,874	42,210,094	41,482,049	79,197,640	74,549,086	73,403,447	942,167	225,072	222,260
OTHER TAXES & FEES	35,000	35,000	35,000	4,251,200	4,180,420	3,648,500	567,800	624,580	751,500
LICENSES & PERMITS	2,370,243	2,340,243	2,340,243	2,670,963	2,671,857	2,241,448	1,324,409	1,324,409	1,808,079
INTERGOVERNMENTAL REVENUES	23,910,429	21,104,819	22,314,825	43,457,289	36,042,823	34,668,364	5,961,241	5,199,807	5,199,807
CHARGES FOR SERVICES	1,111,794	1,152,943	1,126,902	3,500,182	3,479,664	3,294,919	0	0	0
FINES AND FORFEITS	51,000	51,000	39,000	513,331	514,266	554,266	356,189	396,477	396,477
MISCELLANEOUS REVENUES	4,886,992	4,680,556	4,318,161	2,973,735	2,824,373	2,742,892	1,415,256	609,256	597,256
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	9,930,259	1,145,742	1,236,769	7,118,180	5,565,613	5,398,999	5,225,267	5,400,734	5,033,934
PROCEEDS FROM LOANS/BONDS	0	0		0	0	0	22,001,186	6,001,186	0
INTERNAL SERVICES & OTHER				0	0	0	0	0	0
LESS 5%	-2,790,295	-2,793,809	-2,757,407	-4,940,009	-4,877,717	-4,655,774	-452,210	-380,286	-386,516
TOTAL EST. REVENUE SOURCES	158,064,402	149,015,113	136,662,138	225,026,717	214,697,640	210,664,968	45,496,508	25,256,702	18,671,253
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	27,221,711	27,751,292	24,458,011	7,141,256	7,208,779	6,585,369	24,561	18,177	5,248
PUBLIC SAFETY	6,771,908	4,681,926	4,670,747	15,129,904	13,450,278	12,800,160	0	0	0
PHYSICAL ENVIRONMENT	2,210,840	2,003,876	1,982,682	7,687,994	5,559,078	5,789,550	0	0	0
TRANSPORTATION	1,296,383	1,039,215	1,008,999	35,180,433	30,322,660	30,651,016	138,491	36,254	35,089
ECONOMIC ENVIRONMENT	2,541,569	4,583,551	13,406,062	2,545,721	3,878,608	3,315,541	0	0	0
HUMAN SERVICES	20,554,030	6,438,463	9,932,080	9,169,304	7,246,096	7,172,124	0	0	0
CULTURE & RECREATION	11,612,524	11,020,269	11,121,208	11,307,114	8,349,448	8,586,328	0	0	0
CAPITAL OUTLAY	3,590,462	8,331,063	1,697,603	53,962,084	53,035,857	50,201,854	0	0	0
DEBT SERVICE-PRINCIPAL	603,449	522,717	213,959	1,064,718	1,140,479	1,302,373	30,640,755	13,199,465	7,542,955
DEBT SERVICE-INTEREST & FEES	47,119	27,765	15,738	620,015	536,975	281,033	7,241,415	6,280,937	5,573,053
TOTAL EXPENDITURES/EXPENSES	76,449,995	66,400,137	68,507,089	143,808,543	130,728,258	126,685,348	38,045,222	19,534,833	13,156,345
OTHER FINANCING USES									
INTERFUND TRANSFERS	1,959,905	4,908,704	4,397,502	8,216,220	5,020,901	5,406,545	1,740,076	262,164	0
TRANSFER TO CONST. OFFICERS	30,929,633	30,631,467	31,881,116	43,391,934	44,650,198	44,621,749	113,672	156,433	156,346
TOTAL EXPENDITURES & USES	109,339,533	101,940,308	104,785,707	195,416,697	180,399,357	176,713,642	39,898,970	19,953,430	13,312,691
ESTIMATED ENDING BALANCE	48,724,869	47,074,805	31,876,431	29,610,020	34,298,283	33,951,326	5,597,538	5,303,272	5,358,562
TOTAL EXPENDITURES, USES	158,064,402	149,015,113	136,662,138	225,026,717	214,697,640	210,664,968	45,496,508	25,256,702	18,671,253

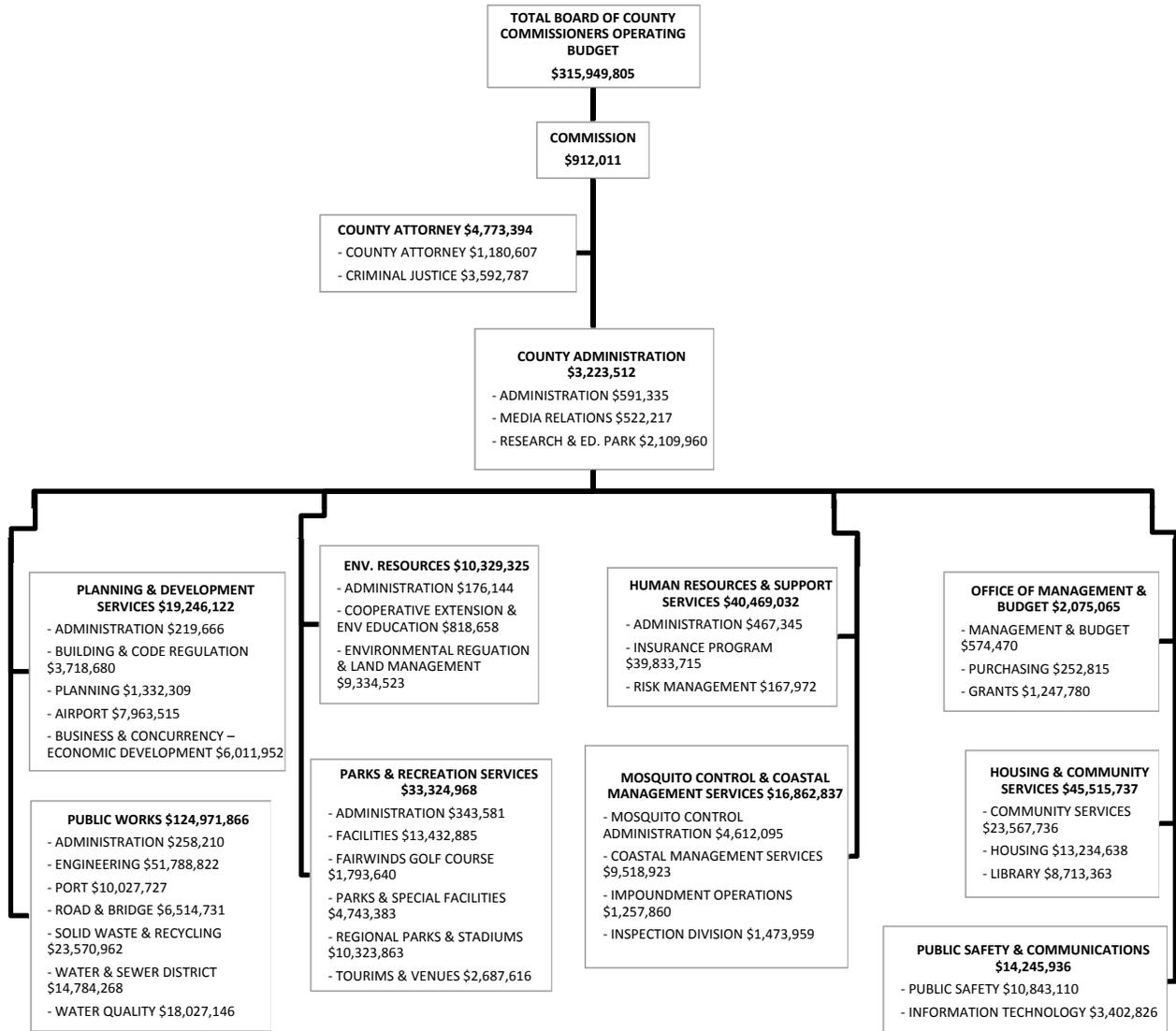
BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	CAPITAL			ENTERPRISE			INTERNAL SERVICE		
	FUNDS			FUNDS			FUNDS		
	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget
ESTIMATED REVENUES:									
EST. BEGINNING BALANCES	66,328,112	51,892,384	46,878,867	19,289,776	16,164,152	17,182,645	16,200,177	12,365,427	24,781,037
TAXES:									
AD VALOREM	0	0	0	0	0	0	0	0	0
OTHER TAXES & FEES	1,122,000	1,122,000	950,000	0	0	0	0	0	0
LICENSES & PERMITS	401,378	427,321	374,841	6,102,680	6,354,302	6,128,072	0	0	0
INTERGOVERNMENTAL REVENUES	373,480	223,749	16,663	0	0	0	0	0	0
CHARGES FOR SERVICES	4,464,385	4,464,385	0	17,695,769	17,925,312	18,503,320	18,541,739	15,117,958	15,292,745
FINES AND FORFEITS	0	0	0	9,000	5,000	3,000	0	0	0
MISCELLANEOUS REVENUES	3,846,929	1,688,979	1,155,305	344,500	832,703	578,146	334,480	334,480	249,126
OTHER FINANCING SOURCES									
INTERFUND TRANSFERS-IN	13,655	0	0	2,251,062	971,340	646,103	0	0	0
PROCEEDS FROM LOANS/BONDS	3,580,815	450,000	5,502,000	0	2,000,000	0	0	0	0
INTERNAL SERVICES & OTHER	0	0	0	261,100	461,000	424,200	314,000	320,000	240,000
LESS 5%	-102,965	-124,006	-86,438	-1,003,701	-1,022,528	-1,281,830	-208,036	-208,336	-204,336
TOTAL EST. REVENUE SOURCES	80,027,789	60,144,812	54,791,238	44,950,186	43,691,281	42,183,656	35,182,360	27,929,529	40,358,572
ESTIMATED EXPENDITURES:									
GENERAL GOVERNMENT	517,299	547,299	237,769	16,620	16,620	16,620	19,924,632	16,549,598	16,644,408
PUBLIC SAFETY	0	0	0	1,007,897	917,607	1,004,873	0	0	0
PHYSICAL ENVIRONMENT	80,000	89,384	190,384	30,810,866	26,795,826	26,694,854	0	0	0
TRANSPORTATION	10,980,331	7,560,277	10,188,394	0	0	0	0	0	0
ECONOMIC ENVIRONMENT	448,720	400,128	300,000	0	0	0	0	0	0
HUMAN SERVICES	0	0	0	0	0	0	0	5,000	0
CULTURE & RECREATION	490,141	636,909	843,489	1,325,900	1,251,055	1,241,020	0	0	0
CAPITAL OUTLAY	51,298,685	41,800,333	35,370,853	2,590,591	5,168,739	1,273,007	564,221	0	0
DEBT SERVICE-PRINCIPAL	28,058	26,669	27,920	9,295	470,774	468,749	556	375	172
DEBT SERVICE-INTEREST & FEES	804,404	180,000	185,000	1,370,806	856,458	855,807	49	16	8
TOTAL EXPENDITURES/EXPENSES	64,647,638	51,240,999	47,343,809	37,131,975	35,477,079	31,554,930	20,489,458	16,554,989	16,644,588
OTHER FINANCING USES									
INTERFUND TRANSFERS	7,316,817	930,429	629,915	1,711,000	1,277,340	859,103	2,984,344	0	0
TRANSFER TO CONST. OFFICERS	565,853	375,818	350,685	49,000	50,000	50,000	0	0	0
TOTAL EXPENDITURES & USES	72,530,308	52,547,246	48,324,409	38,891,975	36,804,419	32,464,033	23,473,802	16,554,989	16,644,588
ESTIMATED ENDING BALANCE	7,497,481	7,597,566	6,466,829	6,058,211	6,886,862	9,719,623	11,708,558	11,374,540	23,713,984
TOTAL EXPENDITURES, USES	80,027,789	60,144,812	54,791,238	44,950,186	43,691,281	42,183,656	35,182,360	27,929,529	40,358,572

BUDGET SUMMARY
BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY

	EXPENDABLE TRUST			TOTAL ALL		
	FUNDS			FUNDS		
	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2011 Adopted Budget	FY 2012 Adopted Budget	FY 2013 Adopted Budget
ESTIMATED REVENUES:						
EST. BEGINNING BALANCES	867,858	865,672	1,135,313	272,085,438	255,978,882	250,920,821
TAXES:						
AD VALOREM	0	0	0	123,738,681	116,984,252	115,107,756
OTHER TAXES & FEES	1,080,000	1,182,000	1,413,000	7,056,000	7,144,000	6,798,000
LICENSES & PERMITS	1,090,864	726,586	791,143	13,960,537	13,844,718	13,683,826
INTERGOVERNMENTAL REVENUES	0	0	0	73,702,439	62,571,198	62,199,659
CHARGES FOR SERVICES	326,143	326,143	316,143	45,640,012	42,466,405	38,534,029
FINES AND FORFEITS	350,000	250,000	100,000	1,279,520	1,216,743	1,092,743
MISCELLANEOUS REVENUES	19,040	9,727	8,227	13,820,932	10,980,074	9,649,113
OTHER FINANCING SOURCES						
INTERFUND TRANSFERS-IN	10,516	7,000	0	24,548,939	13,090,429	12,315,805
PROCEEDS FROM LOANS/BONDS	0	0	0	25,582,001	8,451,186	5,502,000
INTERNAL SERVICES & OTHER	0	0	0	575,100	781,000	664,200
LESS 5%	-139,786	-122,436	-126,761	-9,637,002	-9,529,118	-9,499,062
TOTAL EST. REVENUE SOURCES	3,604,635	3,244,692	3,637,065	592,352,597	523,979,769	506,968,890
ESTIMATED EXPENDITURES:						
GENERAL GOVERNMENT	125,837	125,837	162,700	54,971,916	52,217,602	48,110,125
PUBLIC SAFETY	0	0	0	22,909,709	19,049,811	18,475,780
PHYSICAL ENVIRONMENT	0	0	0	40,789,700	34,448,164	34,657,470
TRANSPORTATION	2,246	0	0	47,597,884	38,958,406	41,883,498
ECONOMIC ENVIRONMENT	363,170	440,207	526,990	5,899,180	9,302,494	17,548,593
HUMAN SERVICES	67,350	67,350	57,000	29,790,684	13,756,909	17,161,204
CULTURE & RECREATION	831,360	400,250	296,944	25,567,039	21,657,931	22,088,989
CAPITAL OUTLAY	0	0	0	112,006,043	108,335,992	88,543,317
DEBT SERVICE-PRINCIPAL	613,672	384,325	466,952	32,960,503	15,744,804	10,023,080
DEBT SERVICE-INTEREST & FEES	411,724	299,891	281,669	10,495,532	8,182,042	7,192,308
TOTAL EXPENDITURES/EXPENSES	2,415,359	1,717,860	1,792,255	382,988,190	321,654,155	305,684,364
OTHER FINANCING USES						
INTERFUND TRANSFERS	620,577	690,891	1,077,387	24,548,939	13,090,429	12,370,452
TRANSFER TO CONST. OFFICERS	465,982	547,790	522,984	75,516,074	76,411,706	77,582,880
TOTAL EXPENDITURES & USES	3,501,918	2,956,541	3,392,626	483,053,203	411,156,290	395,637,696
ESTIMATED ENDING BALANCE	102,717	288,151	244,439	109,299,394	112,823,479	111,331,194
TOTAL EXPENDITURES, USES	3,604,635	3,244,692	3,637,065	592,352,597	523,979,769	506,968,890

ST. LUCIE BOARD OF COUNTY COMMISSIONERS BUDGET BY DEPARTMENT FISCAL YEAR 2012-2013



St. Lucie County FY 13 Budget Summary

Department/Division or Other Agency	FY 10 Actual	FY 11 Actual	FY 12 Amended	FY 13 Adopted	FY 13 Increase	% Change
BOCC						
BOCC - Dist. 1	173,885	172,687	169,030	166,070	-2,960	-1.8%
BOCC - Dist. 2	192,101	188,955	176,715	172,735	-3,980	-2.3%
BOCC - Dist. 3	182,688	178,140	174,975	171,935	-3,040	-1.7%
BOCC - Dist. 4	194,856	189,866	178,750	179,420	670	0.4%
BOCC - Dist. 5	184,870	179,649	184,020	167,640	-16,380	-8.9%
BOCC - General Government	60,311	44,255	54,211	54,211	0	0.0%
BOCC Total	988,710	953,553	937,701	912,011	-25,690	-2.7%
Constitutional Officers						
Clerk of Circuit Court	1,894,407	1,704,966	1,599,476	1,629,258	29,782	1.9%
Clerk of Circuit Court (BOCC)	66,597	48,839	100,000	70,000	-30,000	-30.0%
Excess Fees-Clerk	-85,300	-423,915	0	0	0	n/a
Excess Fees-Property Appraiser	-1,150,642	-1,190,822	0	0	0	n/a
Excess Fees-Sheriff	-17,943	-14,332	0	0	0	n/a
Excess Fees-Supervisor of Elec.	-49,966	-37,013	0	0	0	n/a
Excess Fees-Tax Collector	-3,704,904	-4,120,939	0	0	0	n/a
Property Appraiser (BOCC)	65,364	51,402	78,750	78,750	0	0.0%
Property Appraiser Fees	4,726,149	4,612,827	4,270,071	4,144,354	-125,717	-2.9%
Sheriff	66,757,956	62,479,301	59,771,301	61,180,356	1,409,055	2.4%
Sheriff (BOCC)	4,709,906	3,459,823	4,349,984	4,981,603	631,619	14.5%
Supervisor of Elections	2,621,423	2,359,408	2,361,987	2,293,764	-68,223	-2.9%
Supervisor of Elections (BOCC)	126,766	134,532	1,483,157	1,483,157	0	0.0%
Tax Collector Fees	5,342,174	5,814,747	6,893,715	6,841,800	-51,915	-0.8%
Constitutional Officers Total	81,301,984	74,878,824	80,908,441	82,703,042	1,794,601	2.2%
County Administration						
County Administration	675,047	633,695	560,514	591,335	30,821	5.5%
Media Relations	479,101	487,982	509,252	522,217	12,965	2.5%
Research & Education Park	560,447	1,799,279	2,266,313	2,109,960	-156,353	-6.9%
County Administration Total	1,714,596	2,920,955	3,336,079	3,223,512	-112,567	-3.4%
County Attorney						
County Attorney	1,385,204	1,257,342	1,203,947	1,180,607	-23,340	-1.9%
Criminal Justice	4,041,504	3,586,165	3,628,557	3,592,787	-35,770	-1.0%
County Attorney Total	5,426,709	4,843,507	4,832,504	4,773,394	-59,110	-1.2%

St. Lucie County FY 13 Budget Summary

Department/Division or Other Agency	FY 10 Actual	FY 11 Actual	FY 12 Amended	FY 13 Adopted	FY 13 Increase	% Change
Environmental Resources						
Admin - Environmental Resources	230,840	224,244	181,843	176,144	-5,699	-3.1%
Cooperative Extension	996,032	629,923	608,633	588,407	-20,226	-3.3%
Environmental Education	258,254	218,691	288,116	230,251	-57,865	-20.1%
Environmental Regulations	361,015	386,409	323,442	322,719	-723	-0.2%
Land Management	8,178,803	983,533	9,074,154	9,011,804	-62,350	-0.7%
Environmental Resources Total	10,024,944	2,442,799	10,476,188	10,329,325	-146,863	-1.4%
Housing & Community Services						
Comm. Services - Veterans Program	421,413	391,807	343,279	361,136	17,857	5.2%
Community Services	13,124,538	9,090,052	21,031,750	23,206,600	2,174,850	10.3%
Housing	766,829	4,464,131	16,308,498	13,234,638	-3,073,860	-18.8%
Library	3,923,918	3,800,495	9,344,660	8,713,363	-631,297	-6.8%
Housing & Community Services Total	18,236,698	17,746,486	47,028,187	45,515,737	-1,512,450	-3.2%
Human Resources						
Administration - Human Resources	542,504	383,954	420,434	467,345	46,911	11.2%
Insurance Program	14,988,132	14,950,878	41,834,206	39,833,715	-2,000,491	-4.8%
Risk Management	244,527	287,167	237,046	167,972	-69,074	-29.1%
Human Resources Total	15,775,163	15,621,998	42,491,686	40,469,032	-2,022,654	-4.8%
Mosquito Control & Coastal Management Svcs						
Admin - Mosquito Control	3,593,820	3,305,603	4,933,700	4,612,095	-321,605	-6.5%
Coastal Management Services	1,862,177	3,472,131	9,025,426	9,518,923	493,497	5.5%
Impoundment Operations	0	0	1,129,592	1,257,860	128,268	11.4%
Inspection Division	0	0	1,501,133	1,473,959	-27,174	-1.8%
Mosquito Control & Coastal Management S	5,455,997	6,777,733	16,589,851	16,862,837	272,986	1.6%
Office of Management & Budget						
Grants	318,309	2,231,266	1,479,880	1,247,780	-232,100	-15.7%
Management & Budget	642,881	611,563	601,155	574,470	-26,685	-4.4%
Purchasing	312,743	292,820	259,498	252,815	-6,683	-2.6%
Office of Management & Budget Total	1,273,932	3,135,649	2,340,533	2,075,065	-265,468	-11.3%
Other						
Community Redevelopment Agencies	3,874,649	3,316,383	3,405,000	3,000,000	-405,000	-11.9%
Other	59,224	59,512	105,170	105,170	0	0.0%
Other - Debt Service	20,445,162	21,653,341	35,831,523	19,953,455	-15,878,068	-44.3%

St. Lucie County FY 13 Budget Summary

Department/Division or Other Agency	FY 10 Actual	FY 11 Actual	FY 12 Amended	FY 13 Adopted	FY 13 Increase	% Change
Other - Financial and Administrative	1,876,474	1,867,966	1,876,443	1,660,395	-216,048	-11.5%
Other - General Government	1,504,469	1,422,845	1,938,036	2,010,273	72,237	3.7%
Other - Nondepartmental	110	-1,637	0	0	0	n/a
Other - Reserves	0	0	88,659,938	61,475,730	-27,184,208	-30.7%
Other - Transfers	11,144,899	42,791,056	18,566,649	10,739,610	-7,827,039	-42.2%
Other Total	38,904,985	71,109,466	150,382,759	98,944,633	-51,438,126	-34.2%
Parks, Recreation & Facilities						
Admin - Parks, Recreation & Facilities	561,253	701,245	337,662	343,581	5,919	1.8%
Facilities	10,259,175	11,002,972	16,459,957	13,432,885	-3,027,072	-18.4%
Fairwinds Golf Course	2,458,057	1,779,517	1,856,915	1,793,640	-63,275	-3.4%
Parks & Special Facilities	3,957,333	3,988,411	4,917,082	4,743,383	-173,699	-3.5%
Regional Parks & Stadiums	12,373,373	18,573,114	14,636,017	10,323,863	-4,312,154	-29.5%
Tourism & Venues	596,565	617,187	1,170,610	2,687,616	1,517,006	129.6%
Parks, Recreation & Facilities Total	30,205,756	36,662,446	39,378,243	33,324,968	-6,053,275	-15.4%
Planning & Development Services						
Admin. - Planning & Development Svc.	714,325	627,017	218,970	219,666	696	0.3%
Building and Code Regulation	2,677,016	1,935,396	3,709,555	3,718,680	9,125	0.2%
Bus. & Concur. - Econ. Development	1,579,525	1,714,844	7,305,372	6,011,952	-1,293,420	-17.7%
Planning	1,387,511	1,036,994	1,531,540	1,332,309	-199,231	-13.0%
SLC International Airport	5,502,318	2,462,423	14,116,570	7,963,515	-6,153,055	-43.6%
Planning & Development Services Total	11,860,696	7,776,672	26,882,007	19,246,122	-7,635,885	-28.4%
Public Safety & Communications						
Information Technology	3,579,512	3,265,443	3,755,382	3,402,826	-352,556	-9.4%
Public Safety - 800 MHz	442,063	413,579	524,913	546,782	21,869	4.2%
Public Safety - Animal Control	565,975	553,170	613,075	575,375	-37,700	-6.1%
Public Safety - Cent. Communications	4,679,318	5,297,288	7,951,803	8,117,737	165,934	2.1%
Public Safety - Emergency Mgmt.	687,717	956,883	995,824	775,310	-220,514	-22.1%
Public Safety - Marine Safety	540,646	420,697	439,000	436,110	-2,890	-0.7%
Public Safety - RAD Plan	452,317	427,895	382,996	391,796	8,800	2.3%
Public Safety & Communications Total	10,947,550	11,334,955	14,662,993	14,245,936	-417,057	-2.8%
Public Works						
Administration - Public Works	386,974	277,307	269,609	258,210	-11,399	-4.2%
Engineering	13,790,438	16,500,884	53,973,088	51,788,822	-2,184,266	-4.0%

St. Lucie County FY 13 Budget Summary

Department/Division or Other Agency	FY 10 Actual	FY 11 Actual	FY 12 Amended	FY 13 Adopted	FY 13 Increase	% Change
Port	438,271	746,696	9,425,573	10,027,727	602,154	6.4%
Road & Bridge/Drainage	1,479,916	1,230,679	1,965,681	1,595,703	-369,978	-18.8%
Road & Bridge/Maintenance	3,714,169	3,365,670	3,742,161	3,672,339	-69,822	-1.9%
Road & Bridge/Traffic	907,174	811,669	1,441,507	1,246,689	-194,818	-13.5%
Solid Waste & Recycling	18,166,103	23,548,806	24,826,608	23,570,962	-1,255,646	-5.1%
Water & Sewer Dist. - County Support	215	274	0	0	0	n/a
Water & Sewer Dist. - N. County	5,815,533	5,832,896	11,070,045	9,192,534	-1,877,511	-17.0%
Water & Sewer Dist. - S. Hutch	2,152,991	2,581,184	6,221,343	5,591,734	-629,609	-10.1%
Water Quality	3,676,702	2,903,316	16,361,302	18,027,146	1,665,844	10.2%
Public Works Total	50,528,485	57,799,383	129,296,917	124,971,866	-4,325,051	-3.3%
Soil & Water						
Soil & Water Conservation	68,804	67,882	66,288	58,610	-7,678	-11.6%
Soil & Water Total	68,804	67,882	66,288	58,610	-7,678	-11.6%
Statutorily Mandated & Non-County Agencies						
Court - Other	103,656	106,231	708,441	562,023	-146,418	-20.7%
Court Related	1,711,946	1,549,210	3,176,957	2,427,643	-749,314	-23.6%
Guardian Ad Litem	317,375	289,469	455,813	329,962	-125,851	-27.6%
Medical Examiner	513,189	494,179	574,510	496,477	-78,033	-13.6%
Non-County Agencies	1,021,685	1,073,863	2,147,726	2,127,108	-20,618	-1.0%
Public Defender	417,527	373,263	403,101	393,128	-9,973	-2.5%
Public Health	964,826	868,295	868,295	868,295	0	0.0%
State Attorney	784,638	687,289	742,743	775,628	32,885	4.4%
Statutorily Mandated & Non-County Agenc	5,834,841	5,441,798	9,077,586	7,980,264	-1,097,322	-12.1%
Transportation Planning Organization						
Transportation Planning Organization	1,097,255	887,698	1,448,223	1,332,536	-115,687	-8.0%
Transportation Planning Organization Tota	1,097,255	887,698	1,448,223	1,332,536	-115,687	-8.0%
Grand Total	289,647,105	320,401,807	580,136,186	506,968,890	-73,167,296	-12.6%

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.

2011-2012 MILLAGE

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

2011-2012 TAXES

This is the computed taxes derived by multiplying the 2011-2012 Millage by the Prior Years Value and then dividing by 1000.

2012-2013 ROLLBACK RATE

The Rollback Rate is the millage that would have to be levied in 2012-2013 to produce the same computed tax revenue as last year. The calculation is 2011-2012 Taxes (less Tax Increment Financing-TIF) divided by 2012-2013 Adjusted Value (less TIF) and multiplied by 1000.

2012-2013 ROLLBACK TAXES

Rollback Taxes is the amount of computed taxes that would be generated in 2012-2013 if the millage imposed was the 2011-2012 Rollback Rate. The formula is: 2012-2013 Rollback Rate multiplied by the 2012-2013 Gross Value and then divided by 1000.

2012-2013 MILLAGE

This figure represents the millage for the 2012-2013 fiscal year. It is interpreted as dollars per thousand.

2012-2013 TAXES

This is derived by multiplying the 2012-2013 Millage by the 2012-2013 Gross Value and then dividing by 1000.

PRIOR YEARS VALUE

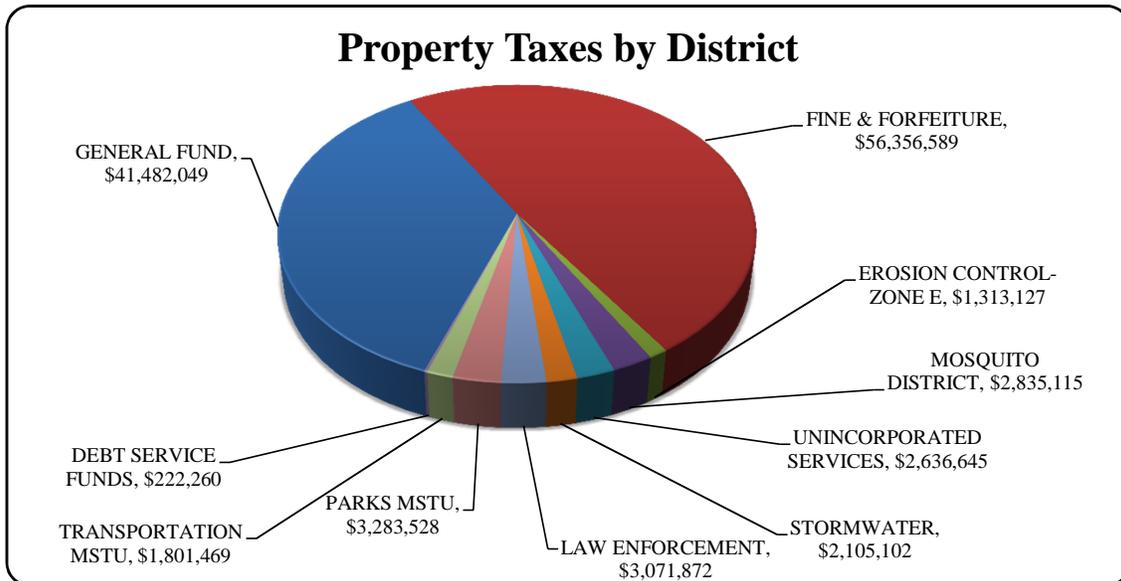
This is the prior year’s Final Value as determined by the Office of the Property Appraiser.

2012-2013 GROSS VALUE

This is the 2012-2013 fiscal year Gross Value as determined by the Office of the Property Appraiser.

Property Taxes by District

GENERAL FUND	\$41,482,049
FINE & FORFEITURE	\$56,356,589
EROSION CONTROL-ZONE E	\$1,313,127
MOSQUITO DISTRICT	\$2,835,115
UNINCORPORATED SERVICES	\$2,636,645
STORMWATER	\$2,105,102
LAW ENFORCEMENT	\$3,071,872
PARKS MSTU	\$3,283,528
TRANSPORTATION MSTU	\$1,801,469
DEBT SERVICE FUNDS	<u>\$222,260</u>
	\$115,107,756



WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2012-2013

	A	B	C	D	E	F	G	H
FUND NAME	2011-12 Millage	2011-12 Taxes	2012-13 Rollback Rate	2012-13 Rollback Taxes	2012-13 Millage	2012-13 Taxes	Prior Year's Value ¹	2012-13 Gross Value ¹
COUNTY								
GENERAL FUND	2.9221	42,455,902	3.0024	42,622,155	2.9221	41,482,049	14,529,243,377	14,195,971,816
FINE & FORFEITURE	3.9699	57,679,643	4.0790	57,905,510	3.9699	56,356,589	14,529,243,377	14,195,971,816
SUBTOTAL COUNTY	6.8920	100,135,545	7.0814	100,527,664	6.8920	97,838,638		
DEPENDENT DISTRICTS								
EROSION CONTROL - ZONE E	0.0925	1,343,955	0.0951	1,350,638	0.0925	1,313,127	14,529,243,377	14,195,971,816
MOSQUITO DISTRICT ²	0.2036	2,896,808	0.2091	2,911,285	0.2036	2,835,115	14,227,935,767	13,924,927,472
SUBTOTAL DEPENDENT DIST.	0.2961	4,240,763	0.3042	4,261,923	0.2961	4,148,242		
TOTAL COUNTY/DEPENDENT DIST.	7.1881	104,376,308	7.3856	104,789,588	7.1881	101,986,880		
MUNICIPAL SERVICE TAXING UNITS (MSTUs)								
UNINCORPORATED SERVICES ³	0.4380	2,706,617	0.4514	2,717,232	0.4380	2,636,645	6,179,491,314	6,019,737,768
STORMWATER ³	0.3497	2,160,968	0.3604	2,169,443	0.3497	2,105,102	6,179,491,314	6,019,737,768
LAW ENFORCEMENT ³	0.5103	3,153,394	0.5259	3,165,762	0.5103	3,071,872	6,179,491,314	6,019,737,768
PARKS MSTU ⁴	0.2313	3,360,614	0.2379	3,377,325	0.2313	3,283,528	14,529,243,377	14,195,971,816
TRANSIT MSTU	0.1269	1,843,761	0.1305	1,852,929	0.1269	1,801,469	14,529,243,377	14,195,971,816
SUBTOTAL MSTU	1.6562	13,225,354	1.7061	13,282,691	1.6562	12,898,616		
TOTAL AGGREGATE MILLAGE	8.0941	117,601,662	8.3540	118,593,149	8.0928	114,885,496	14,529,243,377	14,195,971,816
AGGREGATE MILLAGE INCREASE (DECREASE)						-0.0013		
INCREASE (DECREASE) OVER ROLL-BACK						-0.2612		
PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK						-3.13%		
VOTED DEBT								
PORT PROPERTY BOND ⁵	0.0154	227,674			0.0154	222,260	14,784,005,395	14,432,488,573
SUBTOTAL VOTED DEBT	0.0154	227,674			0.0154	222,260		
GRAND TOTAL OF TAXES		117,829,336				115,107,756		

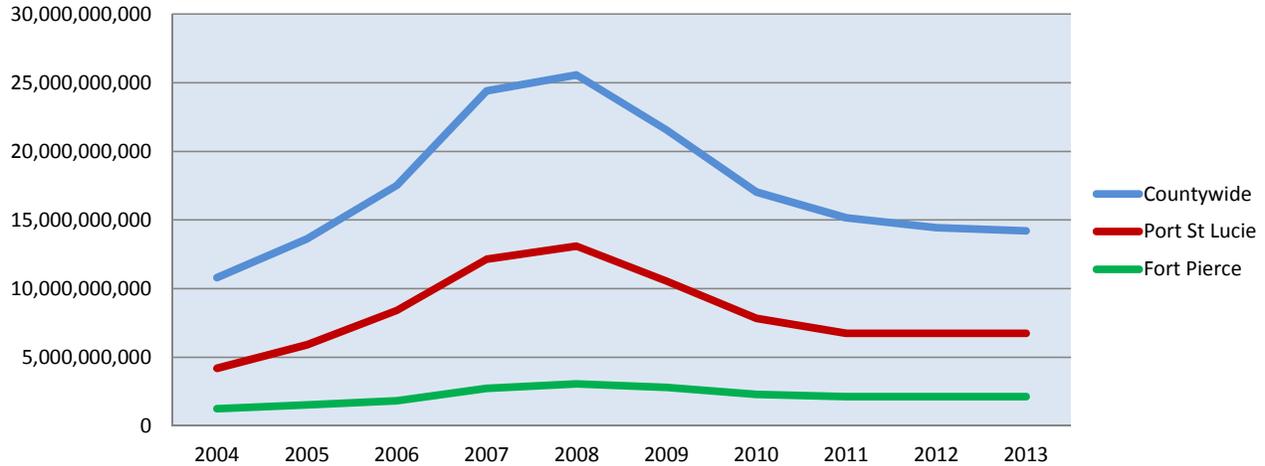
NOTES:

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.

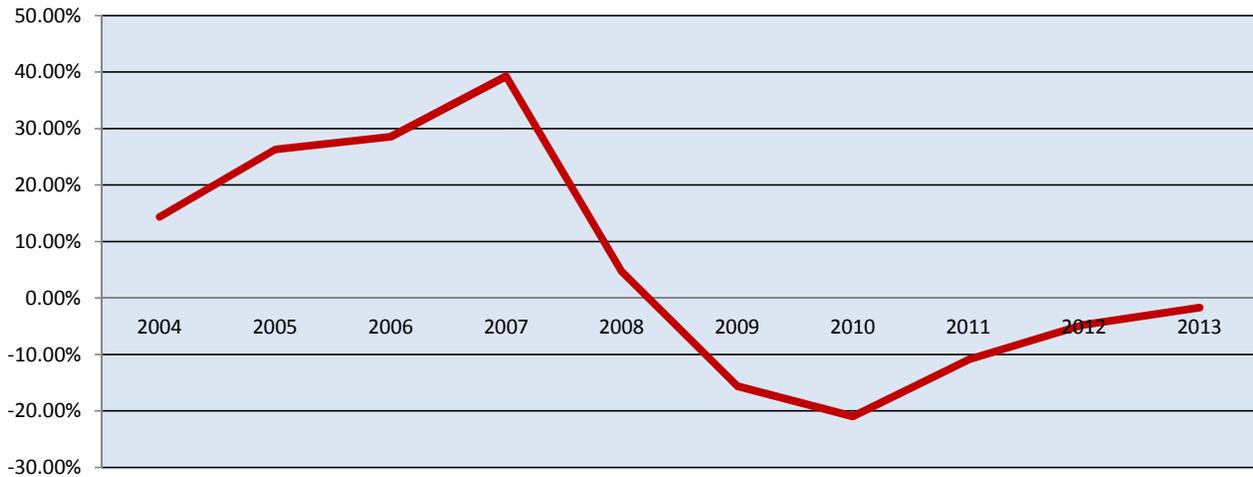
ST. LUCIE COUNTY
MILLAGE RATES HISTORY FISCAL YEARS 2004 - 2013

FISCAL YEAR	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
COUNTY COMMISSION										
GENERAL FUND	4.0728	4.1248	4.2619	4.2734	4.2299	3.6173	2.7694	2.8707	2.9221	2.9221
FINE & FORFEITURE	3.5066	3.3178	2.9807	2.3778	1.9352	2.5478	3.3957	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	0.1000	0.0925	0.0925	0.0925	0.0925	0.0925	0.0925
SUBTOTAL COUNTYWIDE MILLAGE	7.6794	7.5426	7.3426	6.7512	6.2576	6.2576	6.2576	6.9331	6.9845	6.9845
MOSQUITO CONTROL	0.2757	0.2757	0.2757	0.2200	0.2036	0.2036	0.2036	0.2036	0.2036	0.2036
COUNTYWIDE MAX MILL.	7.9551	7.8183	7.6183	6.9712	6.4612	6.4612	6.4612	7.1367	7.1881	7.1881
MUNICIPAL SERVICE TAXING UNITS (MSTU)										
COMMUNITY DEVELOPMENT MSTU	0.5256	0.5256	0.5256	0.4641	0.4605	0.4605	0.4380	0.4380	0.4380	0.4380
LAW ENFORCEMENT MSTU	0.3681	0.3557	0.3544	0.3188	0.3511	0.3511	0.3736	0.5103	0.5103	0.5103
STORMWATER	0.4108	0.4108	0.4108	0.5082	0.4731	0.4731	0.4731	0.4731	0.3497	0.3497
PARKS MSTU	0.2500	0.2500	0.2500	0.2500	0.2313	0.2313	0.2313	0.2313	0.2313	0.2313
COUNTY TRANSIT MSTU	0.0900	0.0900	0.0900	0.0900	0.0833	0.0833	0.0833	0.1269	0.1269	0.1269
SUBTOTAL - MSTUs	1.6445	1.6321	1.6308	1.6311	1.5993	1.5993	1.5993	1.7796	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	0.0240	0.0216	0.0154	0.0144	0.0154	0.0154	0.0154	0.0154	0.0154
ENVIRONMENTAL LAND (CTYWIDE)	0.1380	0.1250	0.1154	0.0823	0.0776	0.0459	0.0459	0.0459	0.0000	0.0000
SUBTOTAL - DEBT MAXIMUM MILLAGE	0.1620	0.1490	0.1370	0.0977	0.0920	0.0613	0.0613	0.0613	0.0154	0.0154
SCHOOL DISTRICT										
NON-VOTED CAPITAL IMPRV.	2.0000	2.0000	2.0000	2.0000	2.0000	1.7500	1.5000	1.5000	1.5000	1.5000
REQUIRED LOCAL EFFORT	5.6890	5.4910	5.1870	5.0610	4.8140	5.2490	5.4780	5.6790	5.3800	5.2730
VOTED CAPITAL IMPRV.	0.2280	0.1820	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DISCRETIONARY	0.6660	0.6400	0.7350	0.6760	0.6760	0.6860	0.9980	0.9980	0.9980	0.9980
TOTAL SCHOOL DISTRICT MILLAGE	8.5830	8.3130	7.9220	7.7370	7.4900	7.6850	7.9760	8.1770	7.8780	7.7710
OTHER TAXING AGENCIES										
CHILDREN'S SERVICE COUNCIL	0.3915	0.3915	0.3915	0.3915	0.3858	0.3858	0.4872	0.4872	0.4872	0.4872
FIRE DISTRICT	2.7806	2.7806	2.7562	2.4562	2.2000	2.2000	2.2000	2.4839	2.6500	2.6500
FLA. INLAND NAV. DISTRICT	0.0385	0.0385	0.0385	0.0385	0.0345	0.0345	0.0345	0.0345	0.0345	0.0345
SO. FLA. WATER MGT.(OKEE BASIN)	0.3130	0.3130	0.3130	0.3130	0.2797	0.2797	0.2797	0.2797	0.1954	0.1919
SO. FLA. WATER MGT.	0.2840	0.2840	0.2840	0.2840	0.2549	0.2549	0.2549	0.2549	0.1785	0.1757
EVERGLADES PROJECT	0.1000	0.1000	0.1000	0.1000	0.0894	0.0894	0.0894	0.0894	0.0624	0.0624
TOTAL OTHER TAX AUTHORITIES	3.9076	3.9076	3.8832	3.5832	3.2443	3.2443	3.3457	3.6296	3.6080	3.6017
TOTAL ALL TAX AUTHORITIES	22.2522	21.8200	21.1913	20.0202	18.8868	19.0511	19.4435	20.7842	20.3457	20.2324
CITY OF FORT PIERCE										
	7.8305	7.8305	6.9823	5.9823	5.4674	5.4674	5.4674	5.4674	5.4674	5.7131
CITY OF PORT ST. LUCIE										
	4.9399	4.6899	4.6899	4.4399	4.2172	4.2172	4.6866	5.4723	5.7289	5.6289
TOWN OF ST. LUCIE VILLAGE										
	1.0000	1.0000	1.0000	1.5000	1.2500	1.3400	1.6100	1.6700	1.7300	1.7200
(NOTE: DOES NOT INCLUDE SPECIAL TAXING DISTRICT MSTU'S)										

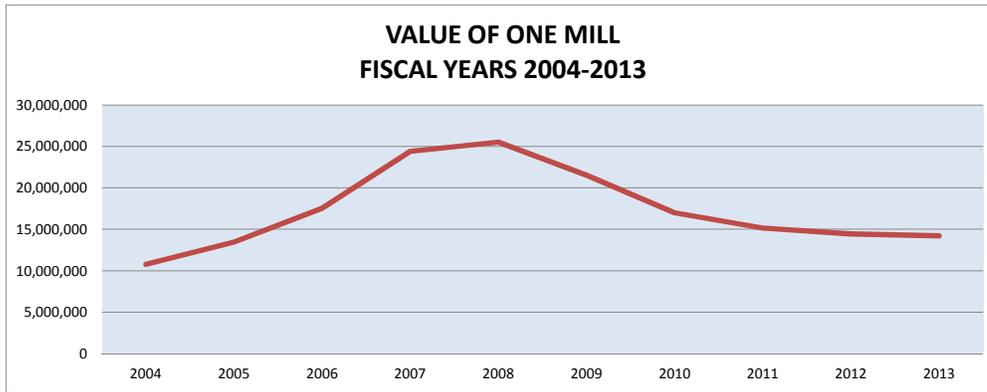
Taxable Property Values



Percentage Change in Countywide Property Values



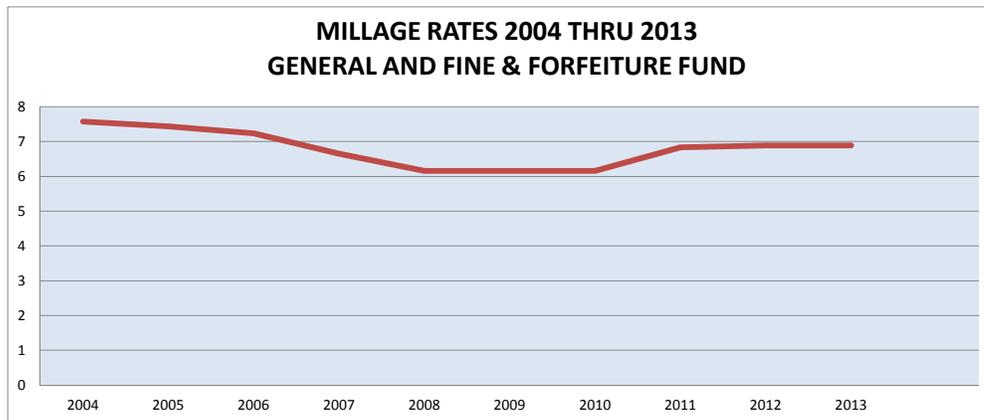
FISCAL YEAR	GENERAL FUND			GENERAL FUND			
	FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	FINAL CERTIFIED VALUE	DIFFERENCE	PERCENT DIFFERENCE	
1981	2,300,802,183			1998	7,937,402,083	451,371,893	6.03%
1982	2,521,586,744	220,784,561	9.60%	1999	7,738,060,581	-199,341,502	-2.51%
1983	2,867,734,704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



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

* Based on Final Current Year Gross Taxable Value as reported on DR422



<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

OUTSIDE AGENCY SUMMARY

CONSTITUTIONAL OFFICERS

St. Lucie County's Budget includes funding for five elected Constitutional Officers.

- **Clerk of the Circuit Court:** 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 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 Statute 29.008.
- **Tax Collector:** The Tax Collector is the constitutional officer charged with collecting all ad valorem taxes levied by the Board, special taxing districts, school board and all municipalities. The Tax Collector's budget is supported by commissions based on the tax levied (F.S. 192.091). The budget is submitted to the Department of Revenue (DOR) by August 1st of each year with a copy sent to the Board. Once DOR reviews and approves the budget, it cannot be modified without DOR permission. (F.S. 195.087) Fees collected in excess of those required for the budget are returned to the taxing jurisdiction that paid them. The budgeted amount is an estimate based on commissions and fees, and not a request from the Tax Collector.
- **Property Appraiser:** 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. His estimated budget is submitted to Department of Revenue 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.
- **Supervisor of Elections:** The Supervisor of Elections is the officer in charge of implementation of the state election laws. The Supervisor of Elections submits her 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 her budget has been modified, the Board must notify her 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.

- **Sheriff**: 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. Fiscal Year 2012-2013 includes One-Time funding of \$218,967 for Computer Aided Dispatch System Training (Overtime plus Fringe Benefits).

CONSTITUTIONAL OFFICERS

	FY09-10 Budget	FY10-11 Budget	FY11-12 Appd	FY12-13 Appd	Appd Change	% Change
Clerk of the Circuit Court	1,894,407	1,704,966	1,599,476	1,629,258	29,782	1.86%
Tax Collector	7,080,926	7,037,869	6,957,765	7,021,487	63,722	0.92%
Property Appraiser	4,838,107	4,702,218	4,362,029	4,230,981	(131,048)	-3.00%
Supervisor of Elections	2,621,423	2,359,408	2,263,029	2,293,764	30,735	1.36%
Supervisor of Elections- One Time Funding- Unfunded Mandates	0	0	198,958	0	(198,958)	-100.00%
Sheriff	66,757,956	62,479,301	59,771,301	60,954,819	1,183,518	1.98%
Sheriff-One Time Funding - Computer Aided Dispatch Training	0	0	0	225,537	225,537	100.00%
Add. Support - Clerk of the Circuit Court	100,000	100,000	100,000	70,000	(30,000)	-30.00%
Add. Support - Property Appraiser	78,750	78,750	78,750	78,750	0	0.00%
Add. Support - Supervisor of Elections	235,000	160,000	160,000	1,483,157	1,323,157	826.97%
Constitutional Officers Total	83,606,569	78,622,512	75,491,308	77,987,753	2,496,445	3.31%

*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.

**Some of the Property Appraiser and Tax Collector fees are budgeted within the budgets of the County Departments.

STATUTORILY MANDATED JUDICIAL AGENCIES

St. Lucie County's Budget includes funding for several statutorily mandated judicial agencies. Funding for these agencies is distributed among the four counties in the 19th judicial circuit (St. Lucie, Martin, Indian River and Okeechobee) per a population based formula. The budget figures reflect St. Lucie County's portion of these budgets.

In addition to funding these agencies, the County's budget includes funding for juvenile detention and a juvenile assessment program. Effective October 1, 2004, Florida Statute 985.2155 required counties to have a joint obligation with the State to financially support the detention care provided for juveniles. These programs are funded out of the Criminal Justice Division of the County Attorney's budget.

- **Court Administrator:** 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.
- **State Attorney:** 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. An additional \$16,145 is carried forward in Central Services budget for State Attorney's Building Maintenance.
- **Medical Examiner:** 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.
- **Public Defender:** 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." 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.
- **Guardian Ad Litem:** Effective October 1, 2004, as a result of article V revision 7, Counties must fund certain costs associated with the Guardian Ad Litem Program. The amount shown represents St. Lucie County's portion of the cost including Information Technology Recording Fees.

STATUTORILY MANDATED JUDICIAL AGENCIES

	FY09-10 Budget	FY10-11 Budget	FY11-12 Appd	FY12-13 Appd	Appd Change	% Change
Court Administrator	750,344	570,826	549,156	541,025	(8,131)	-1.48%
State Attorney	858,759	772,884	742,743	775,628	32,885	4.43%
Medical Examiner	519,682	494,179	574,510	496,477	(78,033)	-13.58%
Public Defender	316,277	321,347	310,160	313,268	3,108	1.00%
Guardian Ad Litem	166,850	157,319	152,620	155,082	2,462	1.61%
Judicial Total	2,611,912	2,316,555	2,329,189	2,281,480	(47,709)	-2.05%

NON-COUNTY AGENCIES

Each year the County’s Community Services Department coordinates with agencies from the community to provide services to St. Lucie county residents. 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.

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.

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.

NON-COUNTY AGENCIES

	FY09-10 Budget	FY10-11 Budget	FY11-12 Appd	FY12-13 Appd	Appd Change	% Change
ARC of St. Lucie County	65,554	65,554	65,554	65,554	0	0.00%
Council on Aging	149,235	149,235	149,235	148,617	(618)	-0.41%
Health Department	964,782	868,295	868,295	868,295	0	0.00%
Healthy Start	51,840	51,840	51,840	51,840	0	0.00%
211 Information Crisis Services	15,750	15,750	15,750	15,750	0	0.00%
New Horizons	673,606	673,606	673,606	673,606	0	0.00%
Executive Roundtable	43,200	43,200	43,200	43,200	0	0.00%
Treasure Coast Homeless Services	22,500	22,500	22,500	22,500	0	0.00%
In The Image of Christ, Inc.	0	20,000	20,000	0	(20,000)	100.00%
Special Olympics *	0	32,178	32,178	32,178	0	0.00%
Community Agencies Total	1,986,467	1,942,158	1,942,158	1,921,540	(20,618)	-1.06%

OTHER AGENCIES

The County also provides funding to other agencies.

- **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.
- **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 2012-2013 including these grants totals \$1,182,830. St. Lucie County pays directly for communication, dues and membership fees and provides local grant matching funds per the inter-local agreement.
- **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.

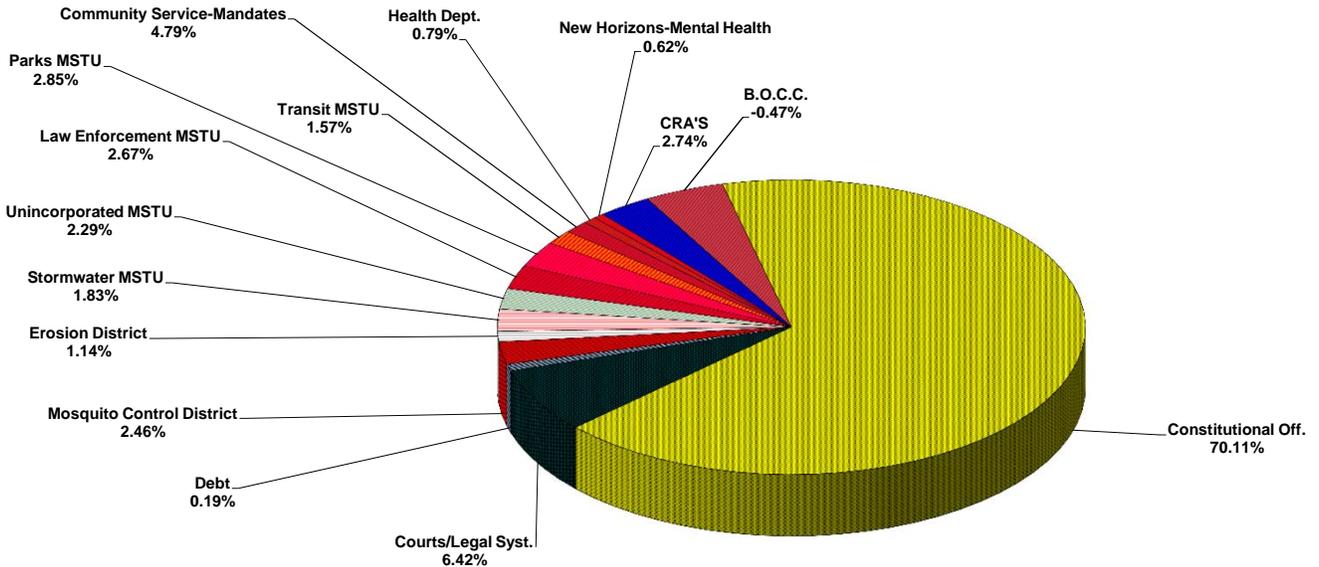
OTHER AGENCIES

	FY09-10 Budget	FY10-11 Budget	FY11-12 Appd	FY12-13 Appd	Appd Change	% Change
Economic Development Council	250,000	225,000	200,000	200,000	0	0.00%
Transportation Planning Organization	45,219	39,042	40,144	44,344	4,200	10.46%
Soil and Water	70,890	68,790	66,288	58,610	(7,678)	-11.58%
Other Agencies Total	366,109	332,832	306,432	302,954	(3,478)	-1.13%

**DISTRIBUTION OF AD VALOREM TAX REVENUES
FISCAL YEAR 2012 - 2013**

1	TOTAL AD VALOREM TAX REVENUE *		\$109,352,368
2	ALLOCATIONS/FEES TO CONSTITUTIONAL OFFICERS		\$76,664,596
3	COURTS AND LEGAL SYSTEM		7,018,681
4	CRA'S		
	CITY OF PORT ST. LUCIE	900,000	
	CITY OF FORT PIERCE	2,100,000	
	TOTAL CRA'S		3,000,000
5	COMMUNITY SERVICES-MANDATES		
	HEALTH CARE RESP. ACT	70,000	
	MEDICAID HOSPITAL	4,695,062	
	MEDICAID NURSING HOMES	450,000	
	PAUPER BURIALS	22,000	
	TOTAL CS-MANDATE		5,237,062
6	HEALTH DEPARTMENT		868,295
7	NEW HORIZONS-MENTAL HEALTH		673,606
8	VOTED DEBT SERVICE		211,147
9	MOSQUITO DISTRICT		2,693,359
10	EROSION DISTRICT		1,247,471
11	STORMWATER MSTU		1,999,847
12	UNINCORPORATED SERVICES MSTU		2,504,813
13	LAW ENFORCEMENT MSTU		2,918,278
14	PARKS MSTU		3,119,352
15	TRANSIT MSTU		1,711,396
16	SUB-TOTAL		\$109,867,902
17	NET AVAILABLE FOR BOARD ALLOCATIONS		(\$515,534)
*	Total anticipated Ad Valorem revenue less statutorily mandated 5%.		

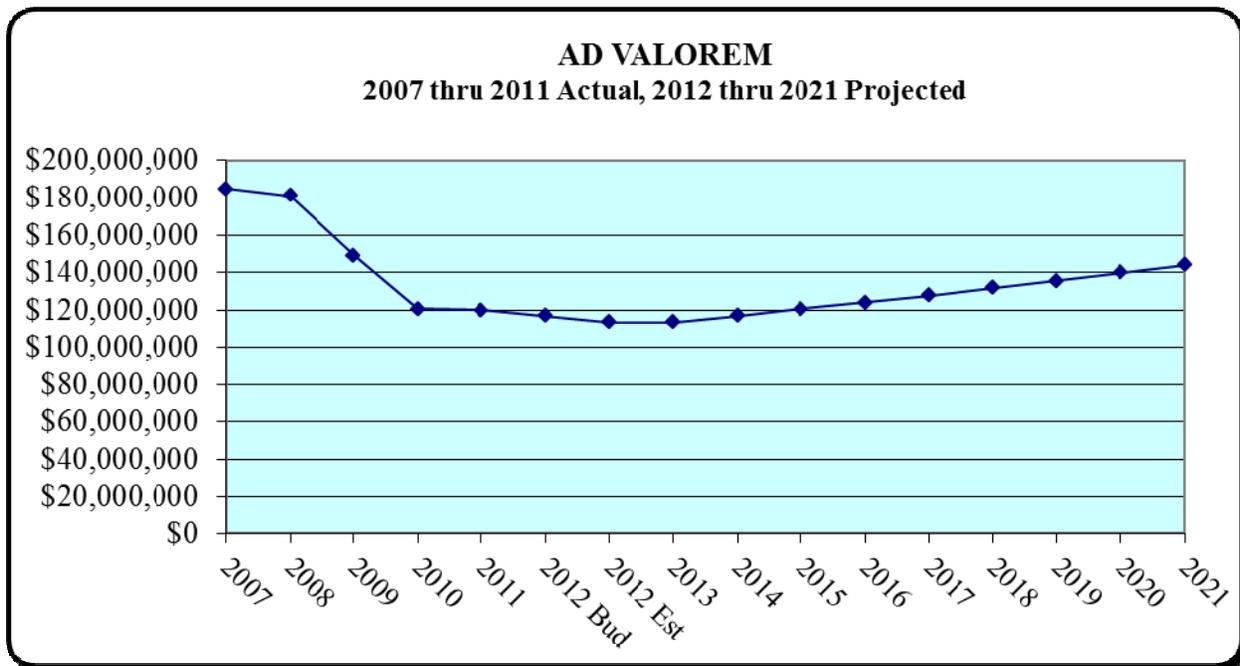
Distribution of Ad Valorem Revenue



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.

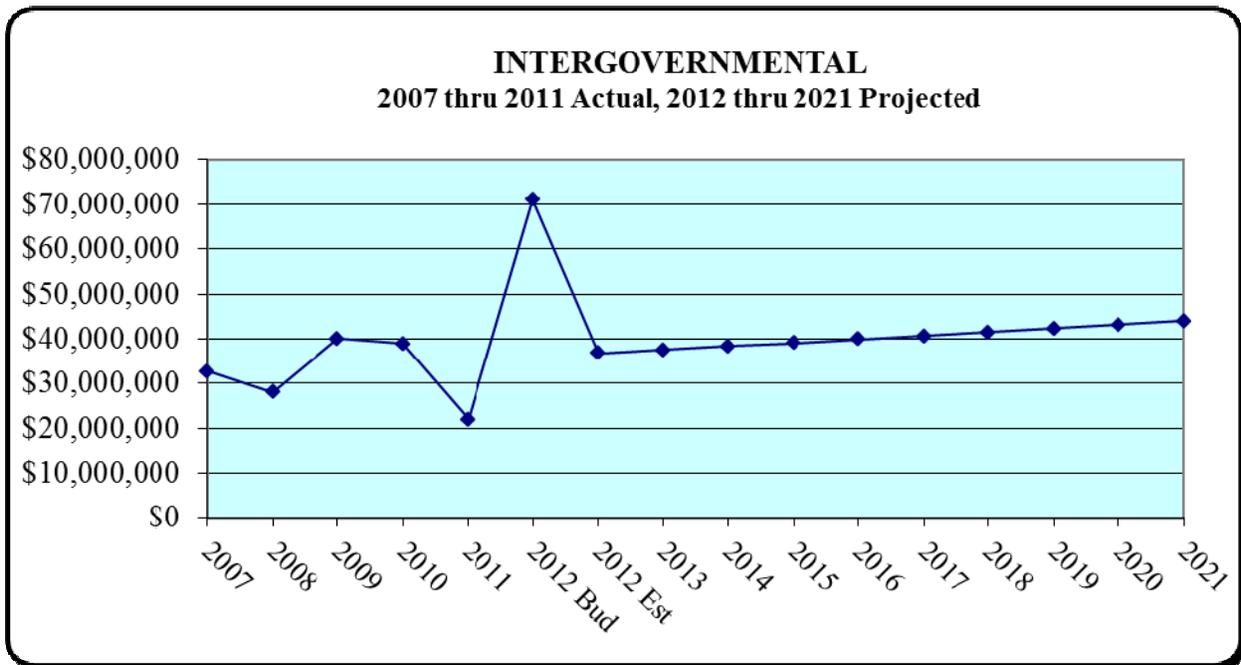
The State of Florida recently imposed legislation regarding property tax reform. This new legislation combined with falling property values, have lead to a reduction in ad valorem revenue from fiscal years 2009 through 2013.

Assumptions & Projections: The fiscal year 2012 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.



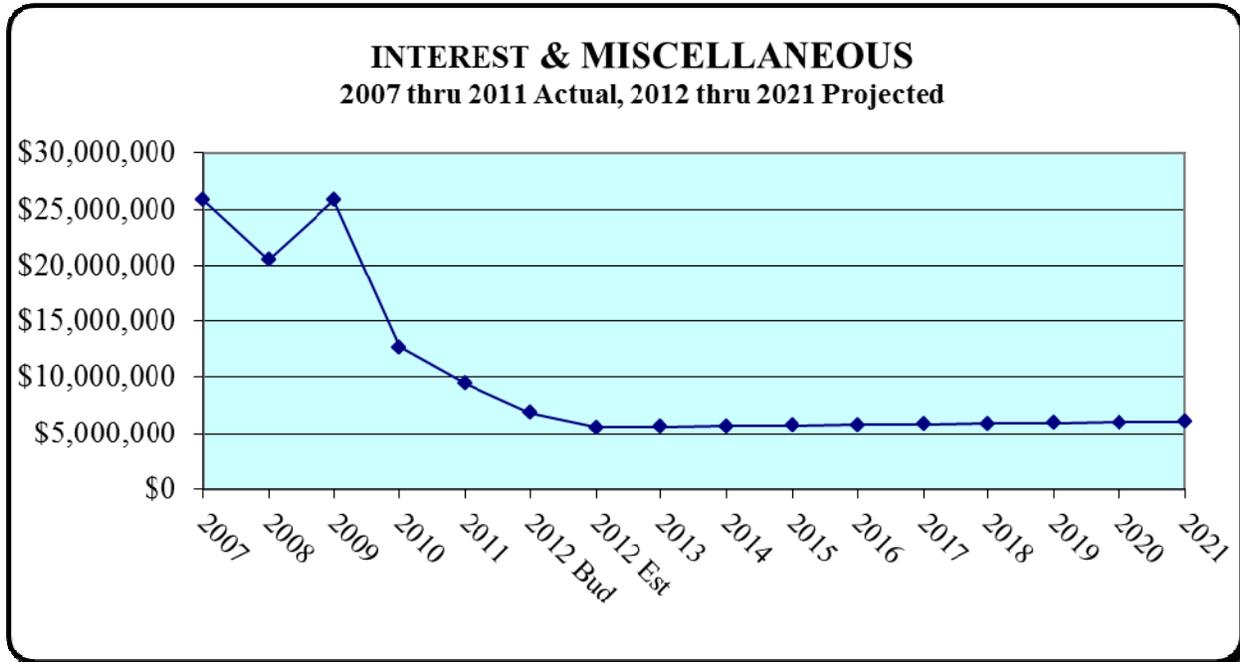
Fund/Account Number: Various Funds/33XXXX

Discussion & Concerns: Although Revenues generated through grants have not been consistent year to year; they do show an upward trend. In Fiscal Year 1999, the County authorized a new position specifically for a Grant Writer. As a result, grant revenue increased 53% between Fiscal Years 1998 and 2000. In fiscal year 2007, the Grants/Disaster Recover department was created. In fiscal year 2011, this department became a division under the Office of Management & Budget.

Assumptions & Projections: Staff expects revenues to remain flat for the next two years (fiscal years 2013 and 2014) and then expects revenues to return to previous levels with an aggressive grant acquisition program generating an estimated 2% annual increase in revenue 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:

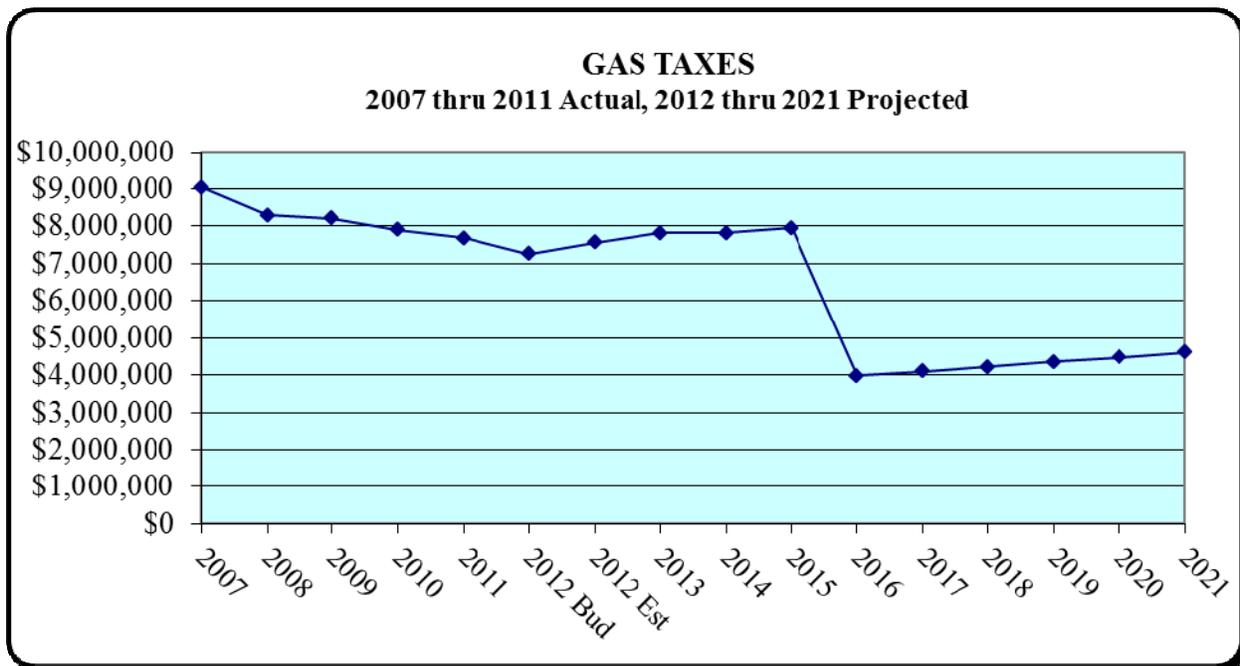
- 1) Interest rates will remain relatively level for the foreseeable future.
- 2) Departments, particularly Public Works, Central Services and Parks & Recreation, will begin spending more of the funds allocated to them for capital improvement projects.
- 3) This increased spending will reduce the amount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

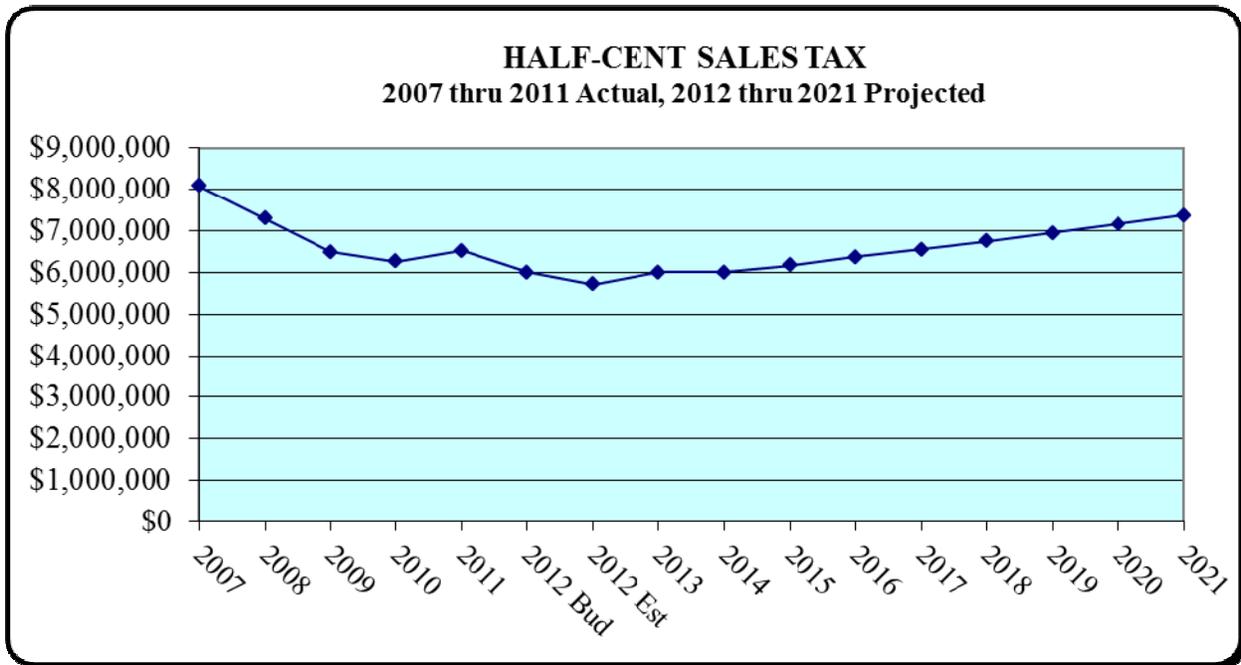
Discussion & Concerns: The Local Option 1-6 Cent Gas Tax was initially levied on September 1, 1985 imposing four of the possible six cents. Effective September 1, 1987, the additional two cents were imposed. Facing a shortage of revenue to fund needed infrastructure improvements, the St. Lucie County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

The portion of Local Option Gas Tax revenues collected by the State and allocated to the County has 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 growth of 2% 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.

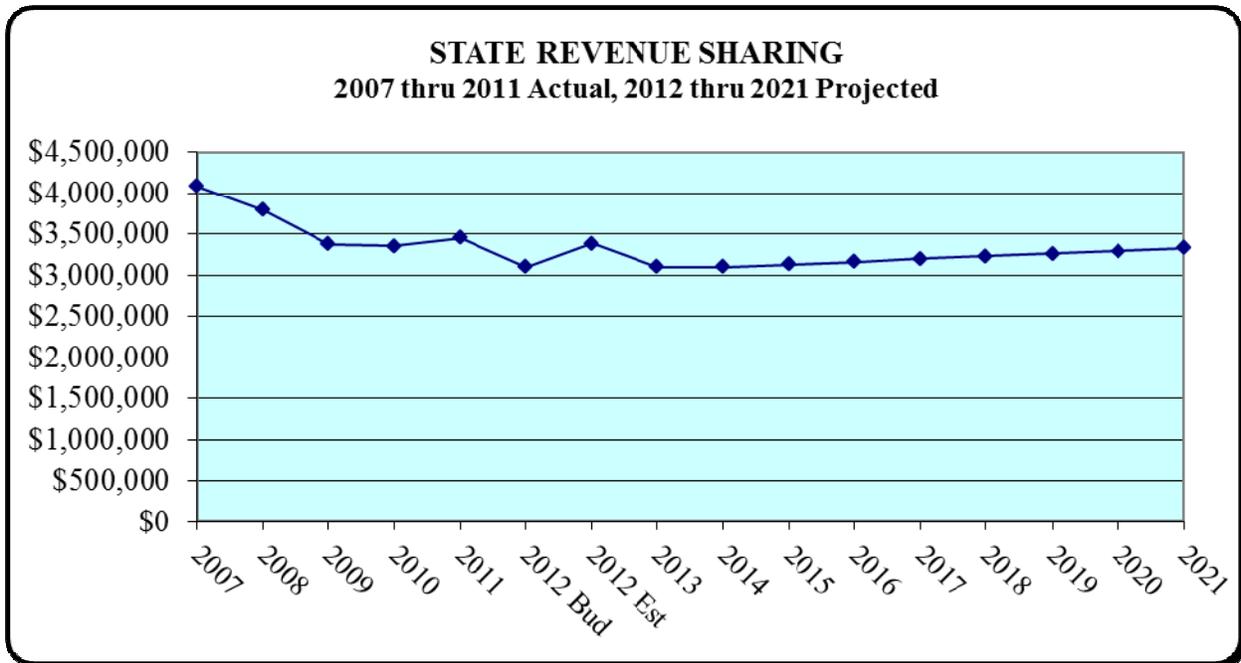
Assumptions & Projections: We are taking a conservative approach when budgeting anticipated revenue from the Half-Cent Sales Tax. Staff projects a 3% annual increase in half-cent sales tax

revenue beginning in fiscal year 2014.

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.



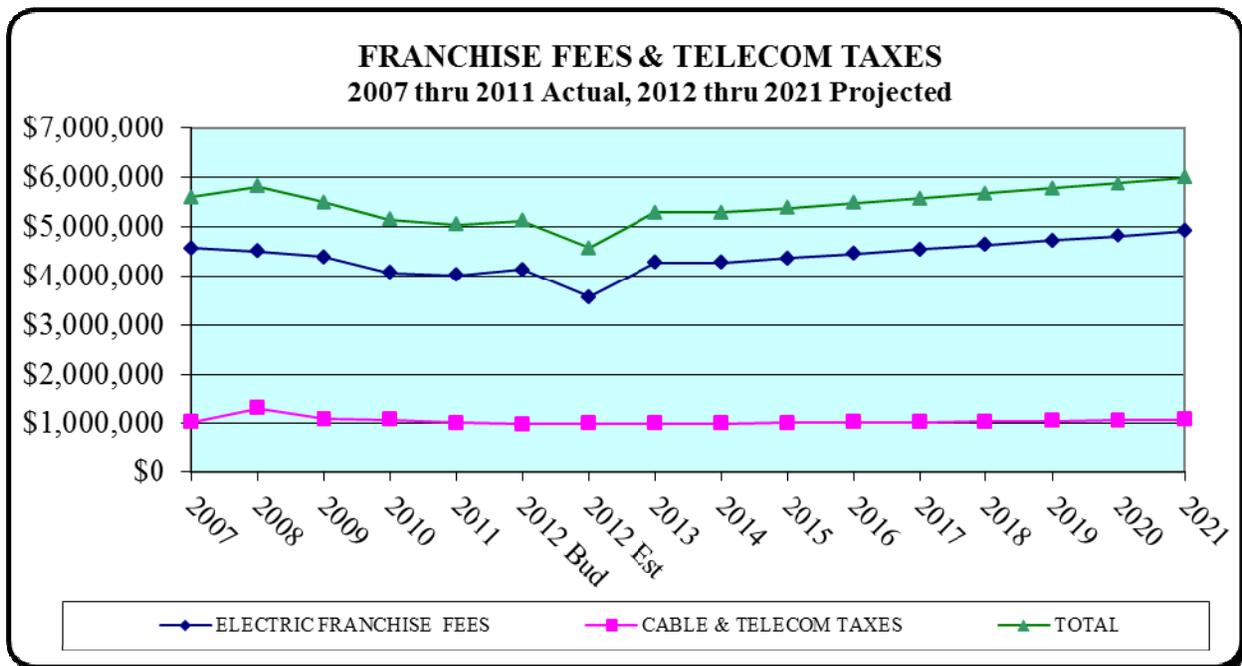
Legal Authority: Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

Fund/Account Number: 001, 217/335120

Assumptions & Projections: Beginning in fiscal year 2014, 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. Revenues generated through Franchise and Privilege Fees are used to fund projects primarily in the unincorporated area of the County designed to upgrade or expand facilities and infrastructure.



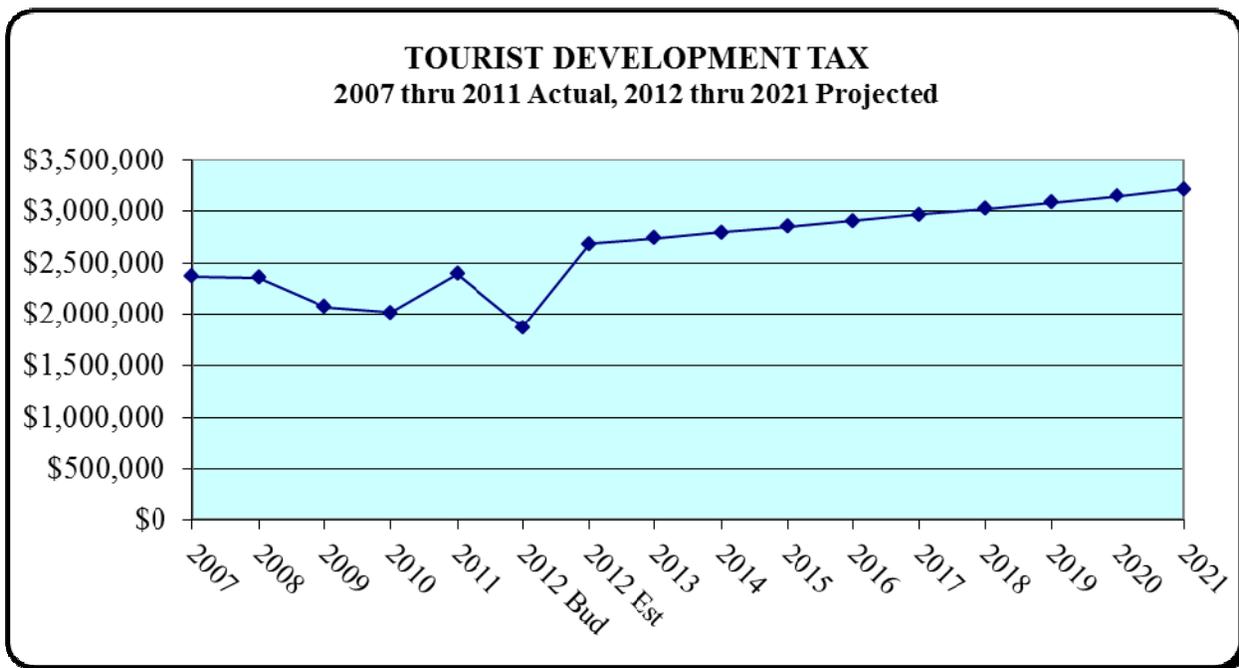
Fund/Account Number: Various Funds / 315000, 323150, & 323100

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 2011, 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 2014.

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

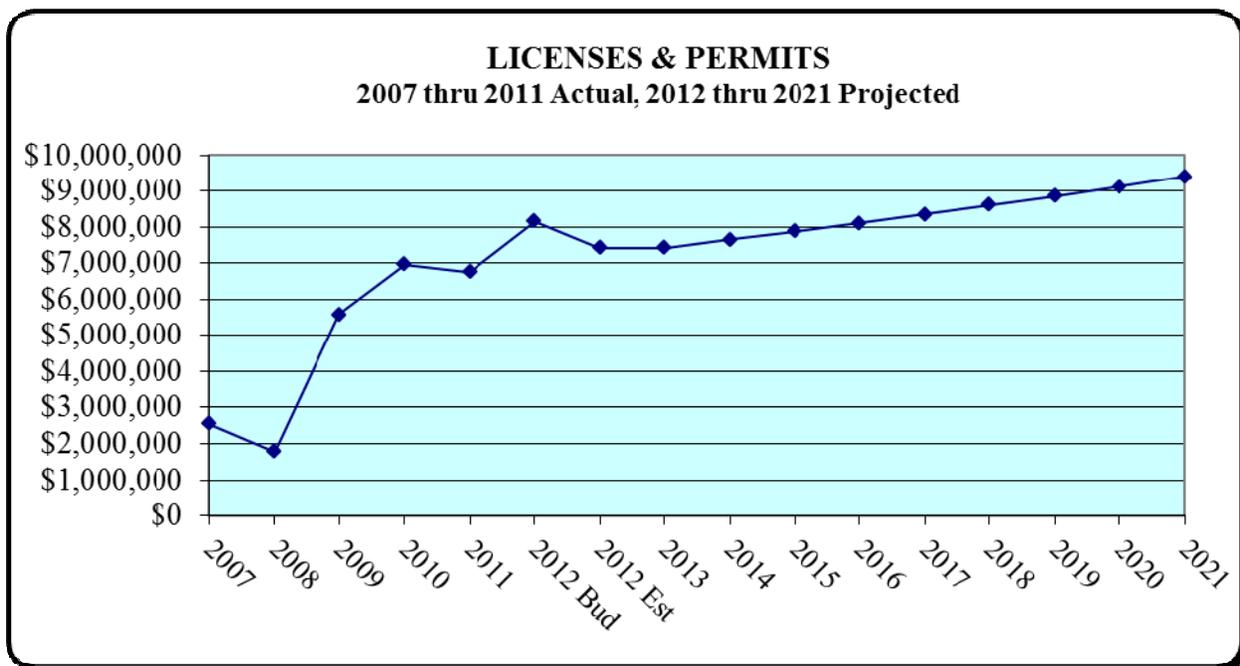
Discussion & Concerns: Generally, collections of the Tourist Development Tax have shown a positive trend. Considering the fact that St. Lucie County has added new attractions such as the St. Lucie Marine Center, which houses Smithsonian Marine Ecosystem Exhibit, new fairgrounds with an equestrian arena, 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 2014. 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

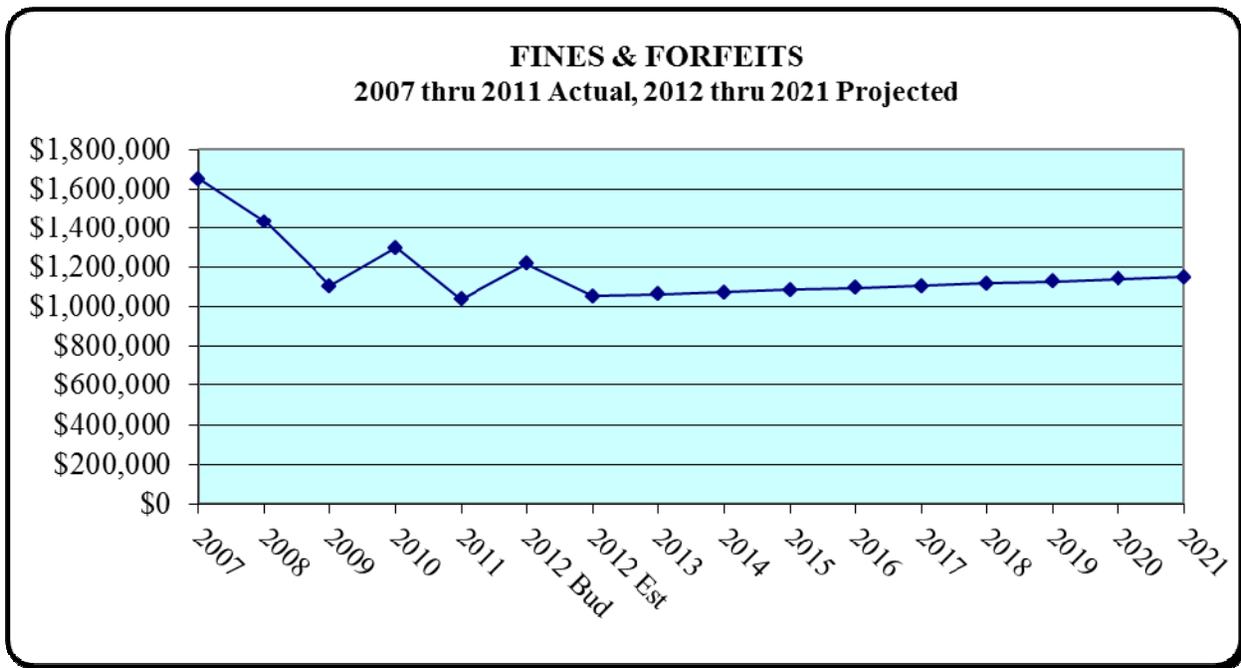
Discussion & Concerns: Before 1972, the State had imposed an occupational license tax and shared the revenues with the counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of Florida, authorized 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 2014.

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.



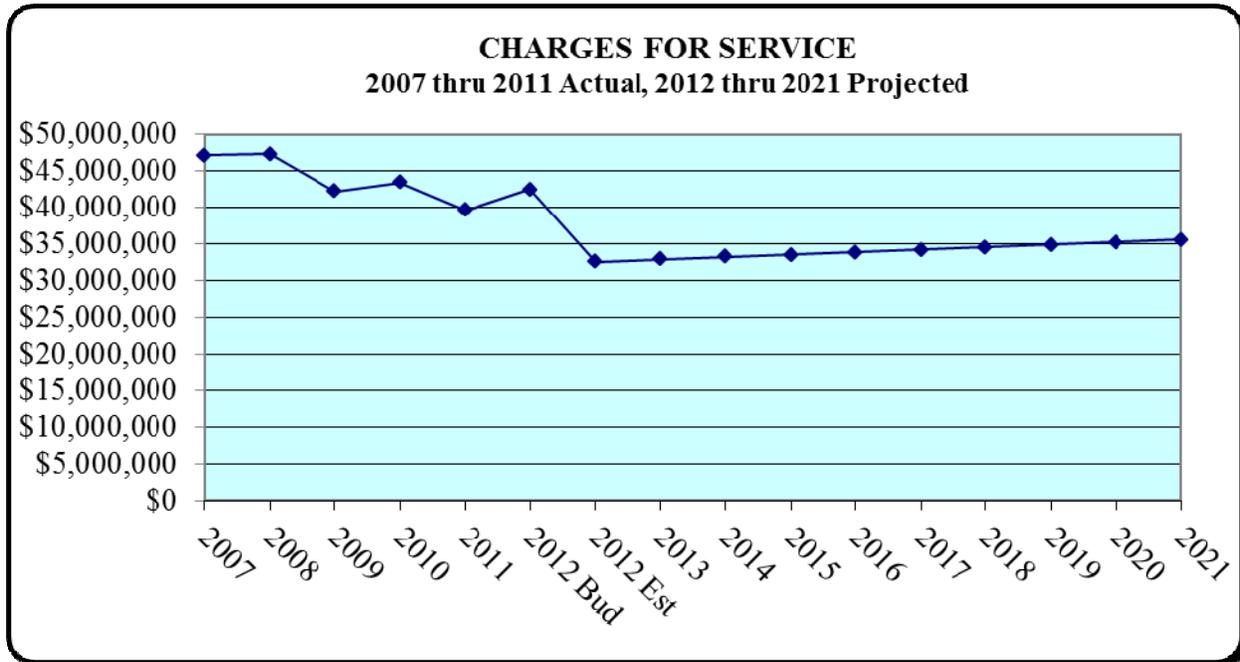
Fund/Account Number: Various Funds/35XXXX

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 10	FY 11	FY 12	FY 13	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: County Administration						
County Administration	7.00	5.00	5.00	5.00	0.00	0.0%
Media Relations	5.00	5.00	4.00	4.00	0.00	0.0%
Research & Education Park	2.00	2.00	2.00	2.00	0.00	0.0%
Total	14.00	12.00	11.00	11.00	0.00	0.0%
Department: County Attorney						
County Attorney	10.00	9.00	9.00	9.00	0.00	0.0%
Criminal Justice	13.00	16.50	16.50	16.50	0.00	0.0%
Total	23.00	25.50	25.50	25.50	0.00	0.0%
Department: Environmental Resources						
Admin - Environmental Resources	2.00	2.00	2.00	2.00	0.00	0.0%
Cooperative Extension	7.50	8.00	8.00	8.00	0.00	0.0%
Environmental Education	3.00	3.00	3.00	3.00	0.00	0.0%
Environmental Regulations	7.00	5.00	4.00	5.00	1.00	20.0%
Land Management	6.00	5.00	6.00	6.00	0.00	0.0%
Total	25.50	23.00	23.00	24.00	1.00	4.3%
Department: Housing & Community Services						
Comm. Services - Veterans Program	8.16	8.16	8.00	8.00	0.00	0.0%
Community Services	8.20	8.20	8.20	9.20	1.00	10.9%
Housing	7.00	7.00	7.00	7.00	0.00	0.0%
Library	55.46	43.00	44.00	44.00	0.00	0.0%
Total	78.82	66.36	67.20	68.20	1.00	1.5%
Department: Human Resources						
Administration - Human Resources	6.25	5.25	5.25	6.45	1.20	18.6%
Risk Management	3.00	3.00	3.00	2.05	-0.95	-46.3%
Total	9.25	8.25	8.25	8.50	0.25	3.0%

St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 10	FY 11	FY 12	FY 13	Inc / (Dec)	% Change
Department: Mosquito Control & Coastal Management Svcs						
Admin - Mosquito Control	25.86	23.88	3.00	3.00	0.00	0.0%
Coastal Management Services	2.00	4.00	4.00	4.00	0.00	0.0%
Impoundment Operations	0.00	0.00	8.00	8.00	0.00	0.0%
Inspection Division	0.00	0.00	12.86	12.86	0.00	0.0%
Total	27.86	27.88	27.86	27.86	0.00	0.0%
Department: Office of Management & Budget						
Grants	5.00	4.00	3.00	3.00	0.00	0.0%
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	16.00	15.00	14.00	14.00	0.00	0.0%
Department: Parks, Recreation & Facilities						
Admin - Parks, Recreation & Facilities	6.00	2.00	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	68.75	62.55	59.55	63.70	4.15	6.5%
Fairwinds Golf Course	20.80	16.60	16.70	17.40	0.70	4.0%
Parks & Special Facilities	39.73	40.67	40.67	53.77	13.10	24.4%
Regional Parks & Stadiums	83.67	51.45	51.33	38.73	-12.60	-32.5%
Tourism & Venues	2.00	1.00	1.50	9.00	7.50	83.3%
Total	220.95	174.27	172.75	185.60	12.85	7.4%
Department: Planning & Development Services						
Admin. - Planning & Development Svc.	8.00	4.00	2.00	2.00	0.00	0.0%
Building and Code Regulation	22.00	22.00	23.50	23.50	0.00	0.0%
Bus. & Concur. - Econ. Development	2.00	2.00	1.50	1.00	-0.50	-50.0%
Bus. & Concur. - Tourism	0.00	0.00	0.00	0.00	0.00	n/a
Planning	9.00	13.00	13.00	13.00	0.00	0.0%
SLC International Airport	8.50	7.50	7.50	7.50	0.00	0.0%
Total	49.50	48.50	47.50	47.00	-0.50	-1.1%
Department: Public Safety & Communications						
Information Technology	39.50	34.00	34.00	33.00	-1.00	-3.0%
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	68.50	67.50	67.50	67.50	0.00	0.0%

St. Lucie County Funded Position History Report

Positions (FTEs) by Division/Subdivision	FY 10	FY 11	FY 12	FY 13	Inc / (Dec)	% Change
Public Safety - Emergency Mgmt.	3.00	3.00	3.00	3.00	0.00	0.0%
Public Safety - Marine Safety	10.00	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	127.50	119.00	119.00	118.00	-1.00	-0.8%
Department: Public Works						
Administration - Public Works	4.00	3.00	3.00	3.00	0.00	0.0%
Engineering	21.25	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	18.00	12.00	12.00	12.00	0.00	0.0%
Road & Bridge/Maintenance	34.00	33.00	31.00	31.00	0.00	0.0%
Road & Bridge/Traffic	7.00	7.00	7.00	7.00	0.00	0.0%
Solid Waste & Recycling	38.00	38.00	37.00	34.00	-3.00	-8.8%
Water & Sewer Dist. - County Support	0.04	0.04	0.00	0.00	0.00	n/a
Water & Sewer Dist. - N. County	6.37	6.37	5.72	5.72	0.00	0.0%
Water & Sewer Dist. - S. Hutch	2.59	2.59	3.28	3.28	0.00	0.0%
Water Quality	1.00	8.00	8.00	8.00	0.00	0.0%
Total	132.25	130.00	127.00	124.00	-3.00	-2.4%
Grand Total	734.63	659.76	653.06	663.66	10.60	1.6%

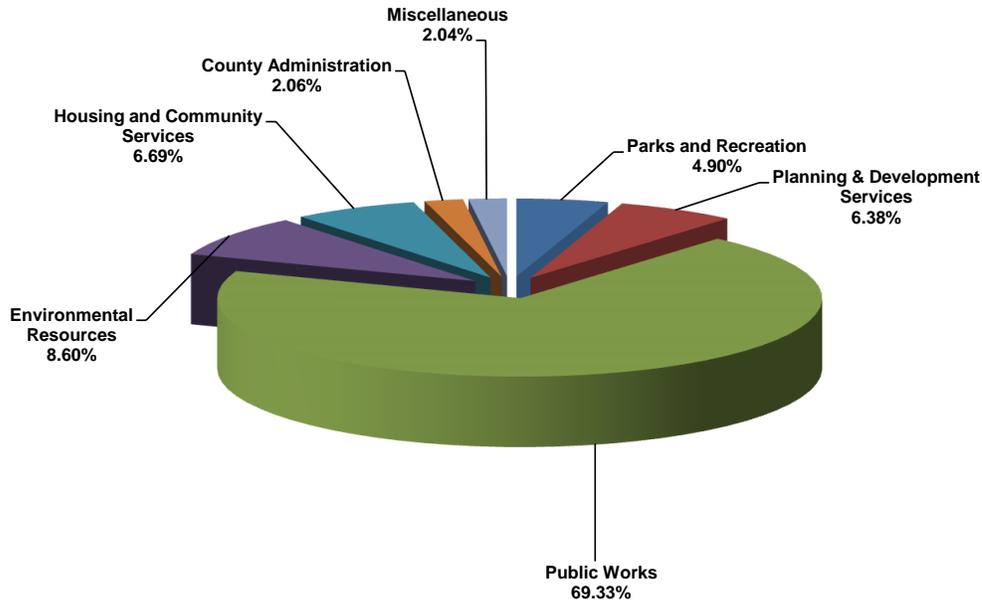
The following table provides a breakdown of capital expenditures from which the previous charts were based.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN SUMMARY

DEPARTMENT / DIVISION	FY13	FY14	FY15	FY16	FY17	FIVE-YEAR TOTAL
Parks, Recreation & Facilities	4,335,173	110,000	-	-	-	4,445,173
Planning & Development Services	5,648,814	2,825,000	4,165,000	820,000	739,000	14,197,814
Public Works	61,388,303	5,210,000	1,930,000	23,985,000	20,310,000	112,823,303
Environmental Resources	7,617,502					7,617,502
Housing and Community Services	5,920,788	-	-	-	-	5,920,788
County Administration	1,827,135	-	-	-	-	1,827,135
Miscellaneous	1,805,602	125,000				1,930,602
TOTAL ALL DEPARTMENTS	\$ 88,543,317	\$ 8,270,000	\$ 6,095,000	\$ 24,805,000	\$ 21,049,000	\$ 148,762,317

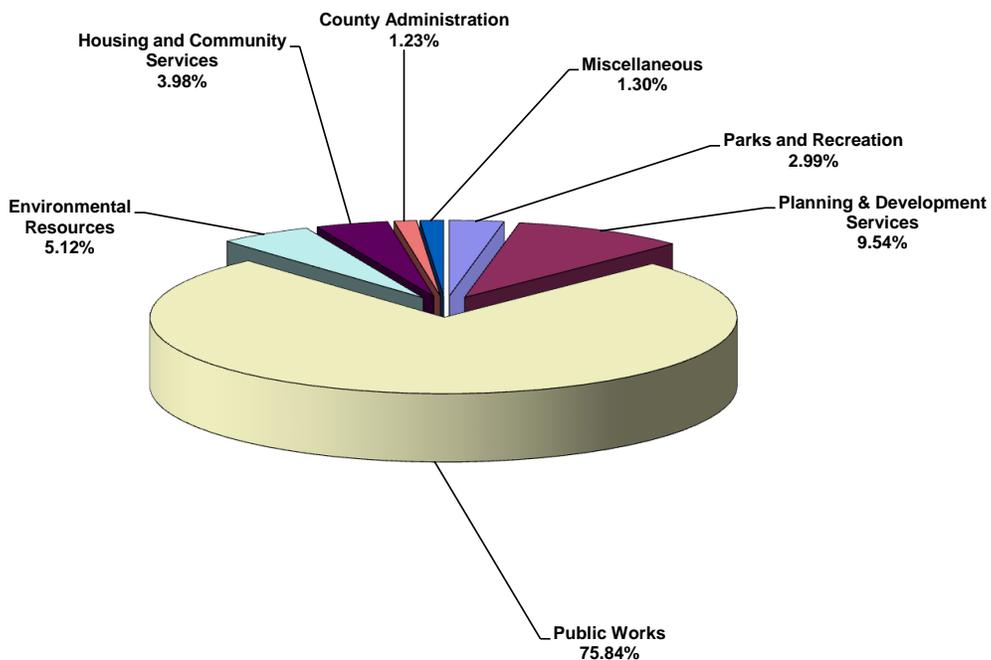
The chart below shows the composition of the St. Lucie County Capital Plan by department/division for Fiscal Year 2012-2013.

Distribution of Capital Expenditures Fiscal Year 2012-2013



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
2013	5,904,241	5,606,261	11,510,502
2014-2018	39,349,837	22,361,746	61,711,583
2019-2023	31,500,000	14,937,544	46,437,544
2024-2028	26,810,000	7,180,944	33,990,944
2029-2033	16,875,000	2,366,588	19,241,588
	\$120,439,078	\$52,453,082	\$172,892,160

Year Ending Sept 30,	Notes (Governmental and Enterprise)		
	Principal	Interest	Total P&I
2013	3,088,982	672,068	3,761,049
2014-2018	13,937,753	2,280,008	16,217,761
2019-2023	10,248,664	723,267	10,971,931
2024-2028	803,753	13,349	817,102
2029-2033	0	0	0
	\$28,079,152	\$3,688,691	\$31,767,843

Year Ending Sept 30,	Other Long-Term Obligations		
	Principal	Interest	Total P&I
2013	29,744	40,038	69,782
2014-2018	182,368	166,541	348,909
2019-2023	216,699	97,637	314,336
2024-2028	193,278	30,158	223,436
2029-2033	0	0	0
	\$622,088	\$334,374	\$956,463

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
2013	1,053,574	596,709	1,650,284
2014-2018	5,729,736	2,415,900	8,145,636
2019-2023	6,267,004	1,342,489	7,609,493
2024-2028	4,148,144	373,953	4,522,097
2029-2033	595,766	9,139	604,905
	\$17,794,225	\$4,738,190	\$22,532,415

Year Ending Sept 30,	Capital Leases		
	Principal	Interest	Total P&I
2013	90,230	3,732	93,962
2014-2018	45,848	751	46,599
2019-2023	0	0	0
2024-2028	0	0	0
2029-2033	0	0	0
	\$136,078	\$4,483	\$140,561

Year Ending Sept 30,	Total Combined Debt		
	Principal	Interest	Total P&I
2013	10,166,771	6,918,808	17,085,579
2014-2018	59,245,542	27,224,946	86,470,488
2019-2023	48,232,367	17,100,937	65,333,304
2024-2028	31,955,175	7,598,404	39,553,579
2029-2033	17,470,766	2,375,727	19,846,493
Total Debt	\$167,070,621	\$61,218,821	\$228,289,442

Total Short-Term Debt	10,166,771	6,918,808	\$17,085,579
Total Long-Term Debt	156,903,849	54,300,013	\$211,203,863
Total Combined Debt	167,070,620	61,218,821	\$228,289,442