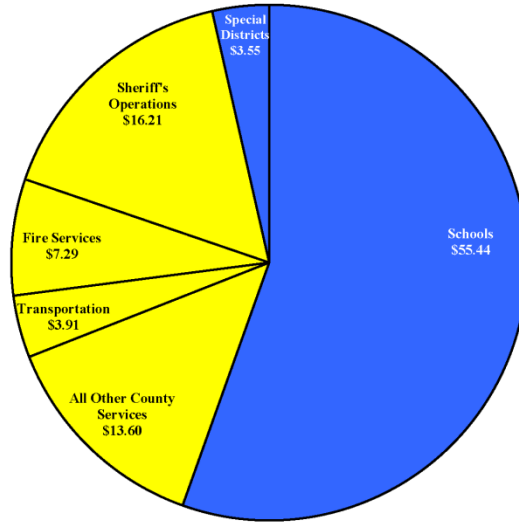






The newly renovated Richard O. Watson Judicial Center

What do Property Taxes Pay For? For every \$100 of Property Tax:

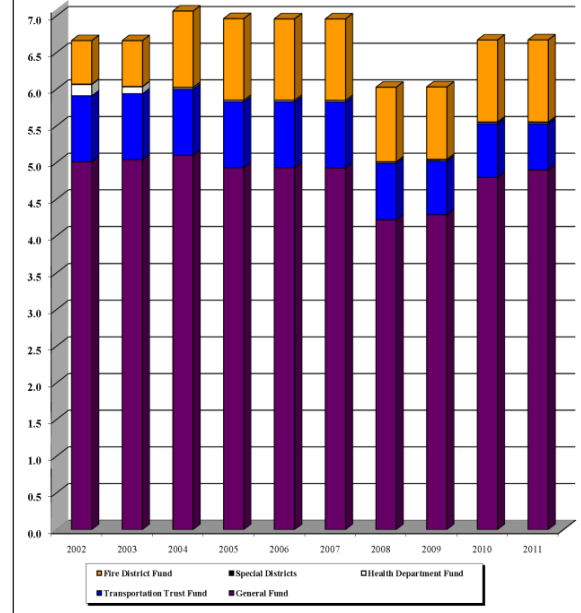


 The Board of County Commissioners receives \$41.01 of every \$100.00 in property taxes paid.

 Of the remaining \$58.99, the St. Johns County School Board receives \$55.44, and the other \$3.55 goes to other Special Districts (Anastasia Mosquito Control District, St. Johns County Airport Authority, St. Johns River Water Management District, and Florida Inland Navigation District).

Note: Municipalities and Non-Ad Valorem Assessments are not included above. This example represents unincorporated area residents only.

St. Johns County Aggregate County Millage Rate Rate charged for every \$1,000 of taxable property



St. Johns County Florida Budget in Brief Fiscal Year 2011

St. Johns County
Office of Management & Budget
(904) 209-0565
www.sjcf.us



AR

St. Johns County Average Property Tax Statement Example 2010 Real Estate Property

Market value	Assessed value	Exemptions	Taxable Value
\$251,910	\$241,737	\$50,000	\$191,737

Taxing Authority	Millage	Property Tax \$
St. Johns County:		
General Fund	4.9000	\$939.51
Transportation	0.6300	\$120.79
Fire District - Special District	1.2000	\$230.08
County Health Department	0.0171	\$3.28
Subtotal	6.7471	\$1,293.67
St. Johns County School District	8.0690	\$1,748.85
Subtotal	8.0690	\$1,748.85
St Johns Water Management District	0.4158	\$79.72
Subtotal	0.4158	\$79.72
Independent Special Districts:		
Anastasia Mosquito Control	0.1325	\$25.41
Airport Authority	0.0000	\$0.00
Florida Inland Navigation District	0.0345	\$6.61
Subtotal	0.1670	\$32.02
Total Taxes		\$3,154.27
St. Johns County Taxes (41.01%)		\$1,293.67
All Other Taxes (58.99%)		\$1,860.60
Total Taxes		\$3,154.27

Municipalities are not included above. This example represents unincorporated area residents only (those who live outside city limits). For details on Independent Special Districts the County's Tax Collector can be contacted at 904-823-2250.

Actual tax bill may also contain *non-ad valorem* assessments which are not reflected above, such as assessments for roads, drainage, garbage collection, lighting, water, sewer, or other governmental services and facilities that may be legally levied by the County, City, or any Special District.



Bird Island Park

In the past 30 years St. Johns County has experienced **population growth** from 51,303 to an estimated current population of over 190,000. In another 20 years, it is estimated that St. Johns County will be home to over 250,000 residents.

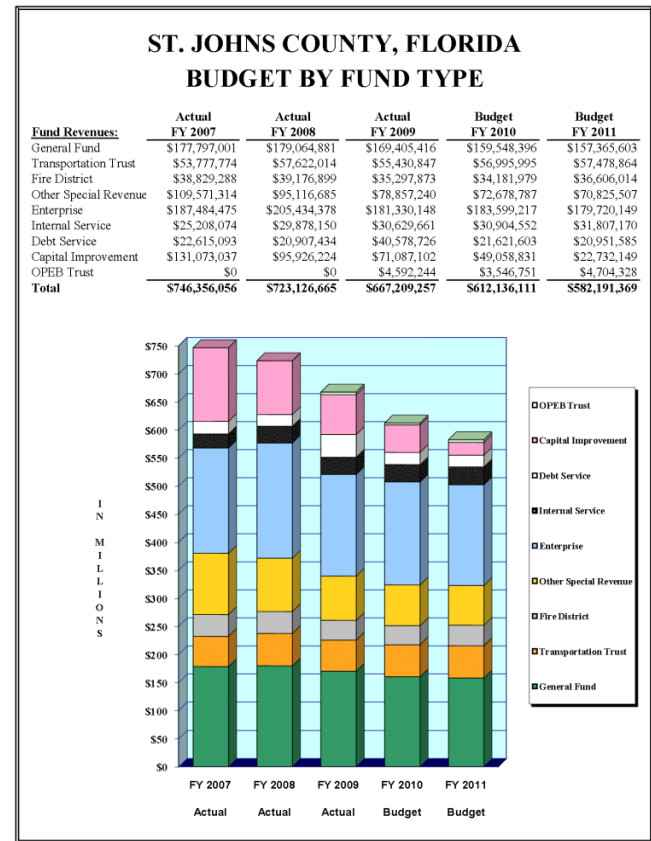
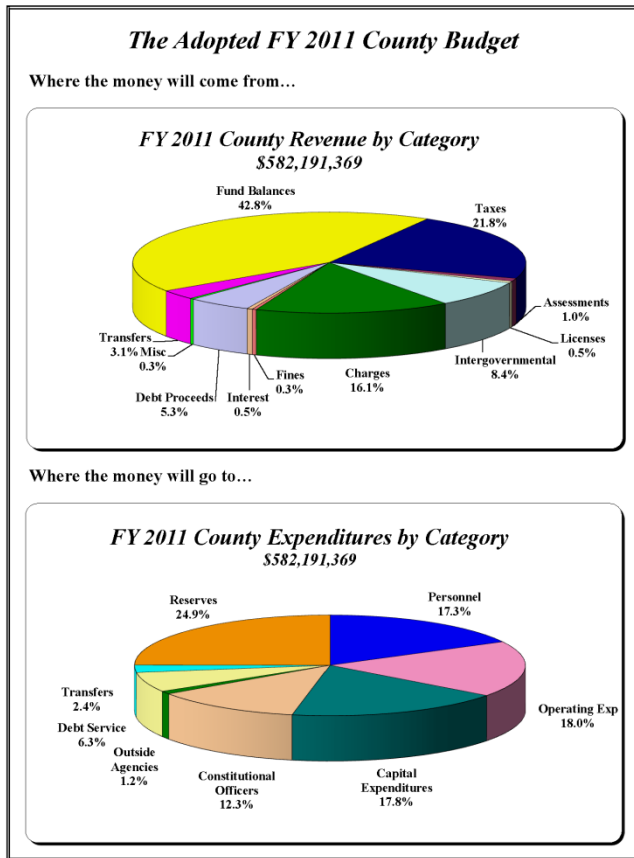
The **FY 2011 County Budget** declined almost \$30 million or 4.9% from the previous year. Capital Improvement Project expenditures declined \$26.3 million as the County completed several capital projects during the prior year.

State property tax reform measures and the economic downturn have resulted in a decline in **County taxable property values** of about 25.3% since FY 2008. Capital Improvement Project expenditures have now declined about \$195 million over the past four years. The County has also reduced staffing by 112.53 positions during that time saving over \$6 million/year.

St. Johns County Combined FY 2011 Budget Summary Revenues and Expenditures							
Fund Type:	General Fund	Special Revenue	Enterprise Funds	Internal Service	Debt Service	Capital Improve	Total All Funds
REVENUES							
Ad Valorem Taxes	\$90,955,532	\$32,885,378	50	\$0	\$0	\$0	\$123,838,910
All Other Taxes	2,245,356	6,711,471	800,000	0	0	0	9,756,827
Special Assessments	0	4,919,411	726,000	0	361,866	0	6,007,286
Licenses & Permits	280,000	3,072,662	0	0	0	0	3,352,662
Intergovernmental	17,069,941	17,532,964	697,419	0	9,127,261	5,022,617	49,450,202
Charges for Services	6,576,296	11,810,151	53,354,678	22,516,235	0	0	94,263,360
Fines and Forfeitures	380,600	1,622,483	10,800	0	0	0	2,113,883
Interest Income	380,515	519,088	1,317,250	340,500	45,175	97,887	2,730,715
Debt Proceeds	2,720,000	2,640,000	25,309,686	0	0	0	30,669,686
Miscellaneous	1,107,741	845,742	171,976	0	0	0	2,125,459
Admin Fee Reduction	0	(118,857)	0	0	0	0	(118,857)
Statutory Reduction	(5,567,769)	(3,269,382)	0	(1,825)	(20,369)	(1,815)	(8,363,999)
Transfers In	5,483,965	2,221,039	203,050	1,860,000	7,605,930	581,489	17,955,523
Fund Balance	35,633,426	\$3,512,235	97,429,301	(1,796,338)	3,831,372	(7,025,001)	249,237,723
TOTAL	\$157,365,603	\$164,910,385	\$179,720,149	\$36,511,498	\$20,951,585	\$22,732,149	\$582,191,369
EXPENDITURES							
Salaries	\$22,491,077	\$25,153,026	\$7,355,427	\$123,112	\$0	\$0	\$55,322,642
Benefits	9,330,763	11,139,014	3,161,543	21,588,242	0	0	45,219,602
Operating Expense	19,177,926	39,737,596	18,151,489	73,651	18,738	2,559,523	101,698,923
Capital Outlay	1,694,864	28,829,131	66,901,475	0	0	17,375,215	103,800,685
Constitutionals	69,242,383	2,391,335	0	0	0	0	71,633,718
Grants & Aids	3,380,567	1,186,937	0	0	0	1,076,113	5,643,617
Debt Service	0	8,149	19,858,699	0	17,223,023	0	36,880,271
Transfers Out	1,573,765	7,360,860	0	1,860,000	0	10,898	13,805,523
Reserves	27,474,318	\$4,124,337	45,292,116	(2,866,293)	3,709,824	(1,710,100)	145,177,088
TOTAL	\$157,365,603	\$164,910,385	\$179,720,149	\$36,511,498	\$20,951,585	\$22,732,149	\$582,191,369
Board FTE's	803.42	530.74	187.25	2.25	0.00	0.00	1,223.65

Note: Under governmental accounting, Internal Service Funds have the effect of double-counting expenditures (primarily "Benefits" above) since Internal Service fund charges are also reflected in the expenditures ("Benefits") of County departments in other Funds.

St. Johns County Adopted FY 2011 Budget



Large **capital project expenditures** include \$63.6 million for Utility services improvements, \$31.0 million for County transportation improvements and \$7.1 million for Constitutional Officers projects.

*Constitutional Officers are separately elected: Sheriff, Clerk of Courts, Property Appraiser, Supervisor of Elections, and the Tax Collector.

Key Budget Issues

- Manage and Control Growth
- Transition Fire Services from a Volunteer to a Professional Basis
- Improve County Transportation
- Improve Public Safety
- Expand County Parks and Libraries
- Compensate County Employees Appropriately and Maintain Technology to Maximize Productivity
- Limit Tax Rates or Service Charges
- Promote Economic Development
- Improve Communications and Services to Citizens

Total **Capital Improvement Project** expenditures for FY 2011 have decreased to about \$115 million or 19.8% of the total expenditure budget. One of the single largest expenditures in the Capital Improvement Plan is almost \$3.8 million in FY 2011 for safety improvements at the CR 210 / I-95 Interchange. Utility Services also plans a \$32.7 million new wastewater treatment plant for the northwest part of the County.