

### St. Johns County Average Property Tax Statement Example

2005 Real Estate Property

Market value	Assessed value	Exemptions	Taxable Value
\$224,026	\$224,026	\$25,000	\$199,026

Taxing Authority	Millage	Property Tax \$
<b>St. Johns County:</b>		
General Fund	4.930	\$981.20
Transportation	0.900	\$179.12
Fire District - Special District	1.200	\$238.83
County Health Department	0.020	\$3.98
<b>Subtotal</b>	<b>7.050</b>	<b>\$1,403.13</b>
<b>St. Johns County School District</b>		
	8.226	\$1,637.19
<b>Subtotal</b>	<b>8.226</b>	<b>\$1,637.19</b>
<b>St. Johns Water Management District</b>		
	0.462	\$91.95
<b>Subtotal</b>	<b>0.462</b>	<b>\$91.95</b>
<b>Independent Special Districts:</b>		
Anastasia Mosquito Control	0.155	\$30.85
Airport Authority	0.206	\$41.00
Florida Inland Navigation District	0.039	\$7.76
<b>Subtotal</b>	<b>0.400</b>	<b>\$79.61</b>
<b>Total Taxes</b>		<b>\$3,211.88</b>
<b>St. Johns County Taxes (43.7%)</b>		<b>\$1,403.13</b>
<b>All Other Taxes (56.3%)</b>		<b>\$1,808.75</b>
<b>Total Taxes</b>		<b>\$3,211.88</b>

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, lighting, water, sewer, or other governmental services and facilities that may be legally levied by the County, City, or any Special District.

### St. Johns County Average Property Tax Benefit Statement

2005 Real Estate Property

Question - What Services Do My Property Taxes Pay For?

	Property Tax \$	% of Total
<b>St. Johns County:</b>		
Sheriff's Operations	\$405.89	12.6%
Fire Protection Services	\$238.83	7.4%
Transportation Improvements and Maintenance	\$188.50	5.9%
General Government Management and Operations	\$149.49	4.7%
Parks & Recreation and Library Services	\$119.66	3.7%
Health and Human Services	\$86.33	2.7%
Other Constitutional Officers and Court Services	\$85.37	2.7%
Other Public Safety Services	\$57.54	1.8%
Physical Environment Improvements and Maintenance	\$40.71	1.3%
Economic Environment Improvements	\$30.82	1.0%
<b>Subtotal</b>	<b>\$1,403.13</b>	<b>43.7%</b>
<b>Other Services:</b>		
Public Schools	\$1,637.19	51.0%
Waterway Management	\$99.71	3.1%
Mosquito Control	\$30.85	1.0%
Local Airport Operations	\$41.00	1.3%
<b>Total Taxes</b>	<b>\$3,211.88</b>	<b>100.0%</b>

**Comment:** Residential property accounts for almost 80% of property taxes in St. Johns County. The average single residence homeowner pays \$3,211.88 in property taxes in St. Johns County for an average increase of \$320.35 over the year before. The above average represents unincorporated area residents only. 43.7% of the above total average property taxes paid represent County government's share. The largest percentage of the County share goes toward the Sheriff's Operations at 28.9%.

**Note:** The above costs of services for the County have been determined after all other revenue other than property taxes have been allocated against respective service costs.

St. Johns County  
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# St. Johns County, Florida

## Budget In Brief

# Fiscal Year 2006

In the past 20 years St. Johns County has experienced **population growth** from 51,303 to an estimated current population of over 160,000. In another 20 years, it is estimated that St. Johns County will be home to over 250,000 residents.

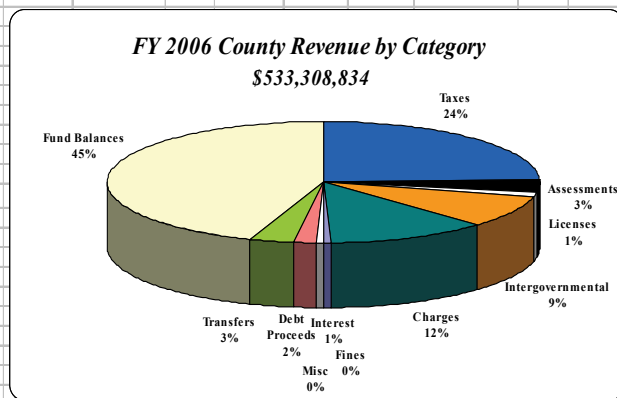
The **FY 2006 County Budget** continues at a higher level due to almost \$97 million in recent debt financing (sales tax, revenue sharing, transportation, and utility services bonds). The County is taking advantage of favorable interest rates to address significant County improvement projects.

The County has had a record growth year relative to increased **taxable property values** with a projected increase of 22.3% over FY 2005. The overall County millage rate decreased slightly from FY 2005. The County continues to address the transition of Fire Services from a volunteer to a professional force.

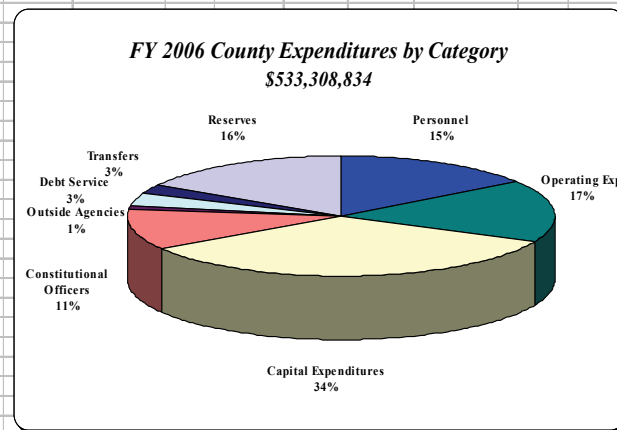
# St. Johns County Adopted FY 2006 Budget

## The Adopted FY 2006 County Budget

Where the money will come from...



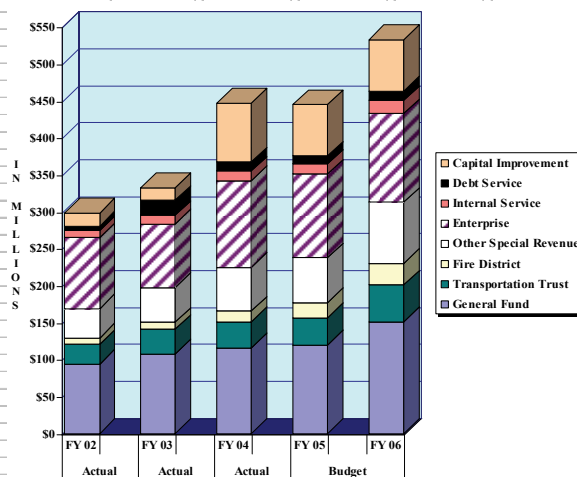
Where the money will go to...



Total **Capital Improvement Project** expenditures for FY 2006 have increased to about \$191 million or 35.8% of the total expenditure budget. One of the single largest expenditures in the Capital Improvement Plan is \$8.1 million for a critical renovation to the Sheriff's Intake and Discharge Area of the Detention Center.

## ST. JOHNS COUNTY, FLORIDA BUDGET BY FUND TYPE

Fund Revenues:	Actual FY 2002	Actual FY 2003	Actual FY 2004	Budget FY 2005	Budget FY 2006
General Fund	\$94,036,912	\$107,724,079	\$116,384,337	\$120,020,248	\$151,563,951
Transportation Trust	\$26,660,121	\$34,015,105	\$35,027,092	\$37,082,579	\$49,635,371
Fire District	\$9,259,165	\$9,532,310	\$14,628,621	\$20,362,320	\$29,425,802
Other Special Revenue	\$39,061,657	\$46,504,011	\$59,137,052	\$60,549,626	\$82,586,354
Enterprise	\$96,375,216	\$86,406,930	\$117,037,734	\$113,084,501	\$119,898,346
Internal Service	\$9,580,252	\$11,166,865	\$13,420,191	\$13,895,193	\$17,893,138
Debt Service	\$6,350,088	\$20,437,046	\$12,397,216	\$11,115,069	\$12,490,778
Capital Improvement	\$17,672,591	\$17,456,494	\$79,425,187	\$69,497,820	\$69,815,094
<b>Total</b>	<b>\$298,996,002</b>	<b>\$333,242,840</b>	<b>\$447,457,430</b>	<b>\$445,607,356</b>	<b>\$533,308,834</b>



Additional large **capital project expenditures** include \$43 million for County transportation improvements, \$39 million for Utility services improvements and \$50.5 million for Parks and Recreation.

\*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

St. Johns County Combined FY 2006 Budget Summary Revenues and Expenditures							
Fund Type:	General Fund	Special Revenue	Enterprise Funds	Internal Service	Debt Service	Capital Improve	Total All Funds
<b>REVENUES</b>							
Ad Valorem Taxes	\$85,860,974	\$35,292,551	\$0	\$0	\$0	\$0	\$121,153,525
All Other Taxes	1,600,000	9,283,552	600,000	0	0	0	11,483,552
Special Assessments	0	17,187,361	0	0	363,678	0	17,551,039
Licenses & Permits	165,000	5,667,862	0	0	0	0	5,832,862
Intergovernmental	22,159,567	15,702,900	561,000	0	6,984,293	2,093,079	47,500,839
Charges for Services	6,746,070	5,979,190	37,054,649	15,241,089	0	0	65,020,998
Fines and Forfeitures	254,230	1,738,650	6,000	0	0	0	1,998,880
Interest Income	615,000	892,513	908,834	28,787	104,335	403,893	2,953,362
Debt Proceeds	4,320,000	3,900,000	0	0	0	2,160,000	9,480,000
Miscellaneous	718,910	369,176	447,700	0	0	0	1,535,786
Admin.Fee Reduction	0	(615,964)	0	0	0	0	(615,964)
Statutory Reduction	(5,302,098)	(3,738,569)	0	(1,439)	(22,109)	0	(9,064,215)
Transfers In	4,927,185	4,306,553	1,012,500	500,000	1,999,116	4,340,605	17,085,959
Fund Balance	29,499,113	66,581,752	79,307,663	2,124,701	3,061,465	60,817,517	241,392,211
<b>TOTAL</b>	<b>\$151,563,951</b>	<b>#####</b>	<b>#####</b>	<b>\$17,893,138</b>	<b>\$12,490,778</b>	<b>\$69,815,094</b>	<b>\$533,308,834</b>
Fund Type:	General Fund	Special Revenue	Enterprise Funds	Internal Service	Debt Service	Capital Improve	Total All Funds
<b>EXPENDITURES</b>							
Salaries	\$20,621,024	\$22,963,658	\$5,070,928	\$0	\$0	\$0	\$48,655,610
Benefits	7,571,108	9,211,190	1,999,649	14,275,304	0	0	33,057,251
Operating Expense	28,093,310	34,785,758	23,985,796	28,500	15,260	2,134,048	89,042,672
Capital Outlay	15,227,849	57,019,494	43,096,650	0	0	65,704,817	181,048,810
Constitutionals	57,473,276	0	0	0	0	0	57,473,276
Grants & Aids	4,275,947	299,223	0	0	0	493,978	5,069,148
Debt Service	0	11,308	9,176,230	0	9,415,964	0	18,603,502
Transfers Out	7,511,437	5,585,644	10,000	0	0	348,378	13,455,459
Reserves	10,790,000	31,771,252	36,559,093	3,589,334	3,059,554	1,133,873	86,903,106
<b>TOTAL</b>	<b>\$151,563,951</b>	<b>#####</b>	<b>#####</b>	<b>\$17,893,138</b>	<b>\$12,490,778</b>	<b>\$69,815,094</b>	<b>\$533,308,834</b>
Board FTE's	498.00	538.91	143.10	0.00	0.00	0.00	1180.01

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