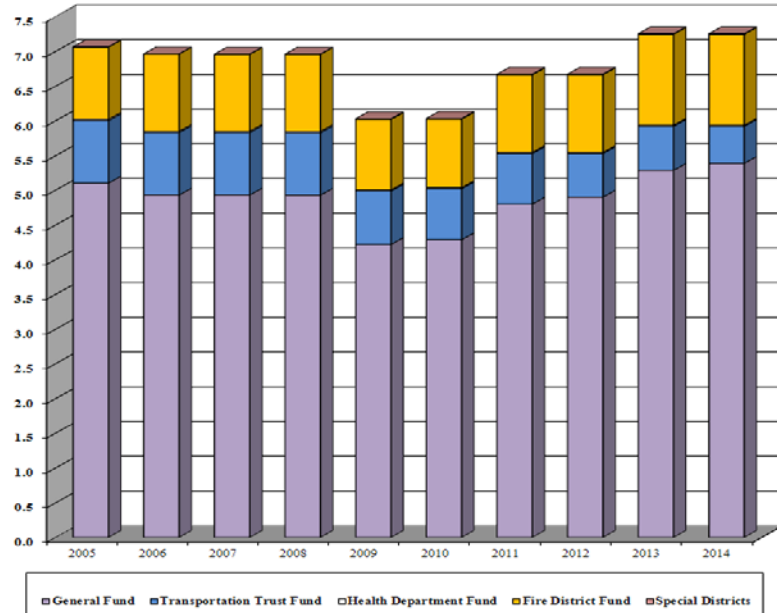


**St. Johns County**  
**Aggregate County Millage Rate**  
 Rate charged for every \$1,000 of taxable property



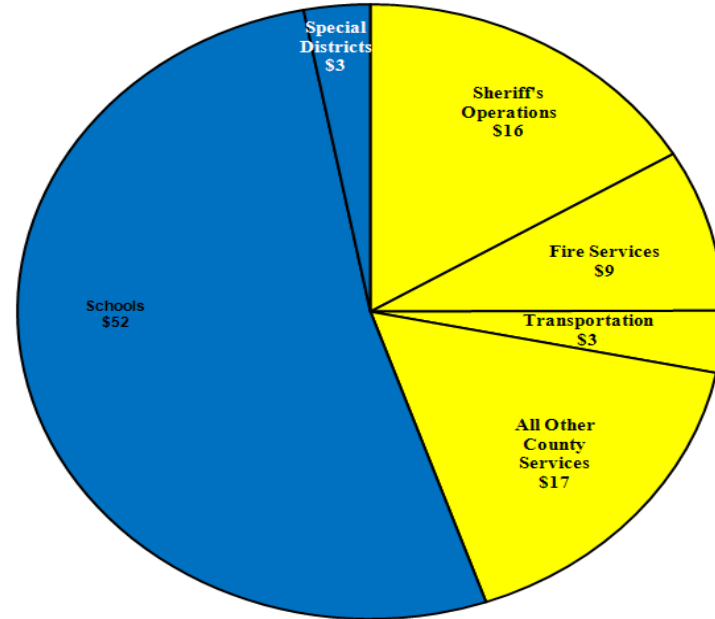
**St. Johns County**  
**Combined FY 2014 Budget Summary**  
**Revenues and Expenditures**


| Fund Type:            | General Fund         | Special Revenue      | Enterprise Funds     | Internal Service    | Debt Service        | Capital Improvement | Total All Funds      |
|-----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| <b>REVENUES</b>       |                      |                      |                      |                     |                     |                     |                      |
| Ad Valorem Taxes      | \$93,880,514         | \$33,174,151         |                      |                     |                     |                     | \$127,054,665        |
| All Other Taxes       | 2,775,000            | 8,801,185            | \$540,000            |                     |                     |                     | 12,116,185           |
| Special Assessments   |                      | 6,378,041            | 714,542              |                     | \$361,500           |                     | 7,454,083            |
| Licenses & Permits    | 275,000              | 5,110,000            |                      |                     |                     |                     | 5,385,000            |
| Intergovernmental     | 17,745,798           | 20,776,165           | 824,615              |                     | 9,122,843           | 1,901,496           | 50,370,917           |
| Charges for Services  | 7,604,966            | 13,993,238           | 62,534,911           | 23,654,010          |                     |                     | 107,787,125          |
| Fines and Forfeitures | 350,800              | 1,466,300            | 9,400                |                     |                     |                     | 1,826,500            |
| Interest Income       | 598,301              | 304,623              | 647,425              | 912,705             | 6,275               | 18,565              | 2,487,894            |
| Debt Proceeds         | 600,000              |                      | 9,153,301            |                     | 10,384              | 3,961,192           | 13,724,877           |
| Miscellaneous         | 1,001,000            | 143,988              | 150,380              |                     |                     | 412,000             | 1,707,368            |
| Admin. Fee Reduction  |                      | (124,005)            |                      |                     |                     |                     | (124,005)            |
| Statutory Reduction   | (5,892,952)          | (3,585,980)          |                      | (1,783)             | (18,390)            | (904)               | (9,500,009)          |
| Transfers In          | 6,216,193            | 1,712,684            | 872,585              | 3,291,461           | 7,157,150           | 384,258             | 19,634,331           |
| Fund Balance          | 44,761,601           | 71,795,148           | 118,495,955          | 9,882,841           | 3,389,306           | 16,580,122          | 264,904,973          |
| <b>TOTAL</b>          | <b>\$169,916,221</b> | <b>\$159,945,538</b> | <b>\$193,943,114</b> | <b>\$37,739,234</b> | <b>\$20,029,068</b> | <b>\$23,256,729</b> | <b>\$604,829,904</b> |


| Fund Type:          | General Fund         | Special Revenue      | Enterprise Funds     | Internal Service    | Debt Service        | Capital Improvement | Total All Funds      |
|---------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| <b>EXPENDITURES</b> |                      |                      |                      |                     |                     |                     |                      |
| Salaries            | \$23,882,179         | \$23,557,037         | \$7,561,962          | \$244,777           |                     |                     | \$55,245,955         |
| Benefits            | 9,312,605            | 10,159,150           | 2,947,006            | 5,930,882           |                     |                     | 28,349,643           |
| Operating Expense   | 21,898,035           | 46,928,732           | 45,631,891           | 18,910,878          | \$17,230            | \$922,267           | 134,309,033          |
| Capital Outlay      | 2,611,261            | 17,939,801           | 48,346,650           |                     |                     | 20,873,765          | 89,771,477           |
| Constitutionals     | 68,211,504           | 2,131,060            |                      |                     |                     |                     | 70,342,564           |
| Grants & Aids       | 3,912,436            | 2,994,524            |                      |                     |                     |                     | 6,906,960            |
| Debt Service        |                      | 164,287              | 15,246,917           |                     | 16,806,748          | 131,317             | 32,349,269           |
| Transfers Out       | 4,522,772            | 8,120,098            |                      | 3,291,461           | 0                   |                     | 15,934,331           |
| Reserves            | 35,565,429           | 47,950,849           | 74,208,688           | 9,361,236           | 3,205,090           | 1,329,380           | 171,620,672          |
| <b>TOTAL</b>        | <b>\$169,916,221</b> | <b>\$159,945,538</b> | <b>\$193,943,114</b> | <b>\$37,739,234</b> | <b>\$20,029,068</b> | <b>\$23,256,729</b> | <b>\$604,829,904</b> |
| <b>Board FTE's</b>  | <b>505.58</b>        | <b>468.22</b>        | <b>167.80</b>        | <b>4.95</b>         | <b>0.00</b>         | <b>1.00</b>         | <b>1,147.55</b>      |

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.

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



 The Board of County Commissioners receives \$44.68 of every \$100.00 in property taxes paid.

 Of the remaining \$55.32, the St. Johns County School Board receives \$52.74, and the other \$3.00 goes to other Special Districts (Anastasia Mosquito Control District, 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.

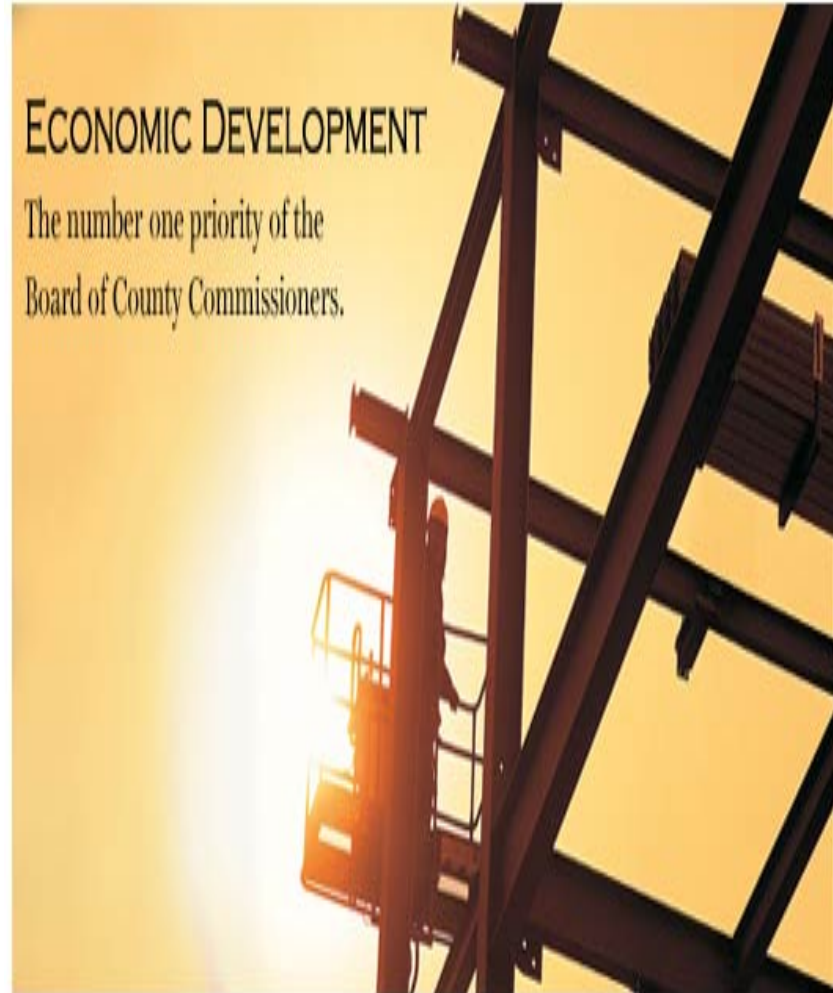
St. Johns County  
 Office of Management & Budget  
 (904) 209-0565  
[www.sjcf.us](http://www.sjcf.us)



St. Johns County Florida  
*Budget in Brief*  
**Fiscal Year 2014**

**ECONOMIC DEVELOPMENT**

The number one priority of the Board of County Commissioners.



In the past 30 years St. Johns County has experienced [population growth](#) from 51,303 to the latest Census population of 190,939. In another 20 years, it is estimated that the County will be home to over 250,000 residents.

The FY 2014 [County Budget](#) of 604.8 million decreased over \$38 million or 6.7% from the previous year. Capital Improvement Project expenditures continue to decline as the County completed several capital projects during the prior year.

Along with an increase in total County taxable property value of 2.9%, the countywide millage rate for FY 2014 was held steady.

### St. Johns County Average Property Tax Statement Example 2013 Real Estate Property

| Market value | Assessed value | Exemptions | Taxable Value |
|--------------|----------------|------------|---------------|
| \$233,002    | \$231,078      | \$50,000   | \$181,078     |

#### Taxing Authority Millage Property Tax \$

| St. Johns County:                | Millage       | Property Tax \$   |
|----------------------------------|---------------|-------------------|
| General Fund                     | 5.3900        | \$976.01          |
| Transportation                   | 0.5300        | \$95.97           |
| Fire District - Special District | 1.4000        | \$253.51          |
| County Health Department         | 0.0171        | \$3.10            |
| <b>Subtotal</b>                  | <b>7.3371</b> | <b>\$1,328.59</b> |

|   |               |                   |
|---|---------------|-------------------|
| <b>St. Johns County School District</b> | <b>7.5440</b> | <b>\$1,554.65</b> |
| <b>Subtotal</b>                         | <b>7.5440</b> | <b>\$1,554.65</b> |

|   |               |                |
|---|---------------|----------------|
| <b>St Johns Water Management District</b> | <b>0.3313</b> | <b>\$59.99</b> |
| <b>Subtotal</b>                           | <b>0.3313</b> | <b>\$59.99</b> |

| Independent Special Districts:     | Millage       | Property Tax \$ |
|------------------------------------|---------------|-----------------|
| Anastasia Mosquito Control         | 0.1325        | \$23.99         |
| Florida Inland Navigation District | 0.0345        | \$6.25          |
| <b>Subtotal</b>                    | <b>0.1670</b> | <b>\$30.24</b>  |

**Total Taxes** \$2,973.47

**St. Johns County Taxes (44.68%)** \$1,328.59

**All Other Taxes (55.32%)** \$1,644.88

**Total Taxes** \$2,973.47

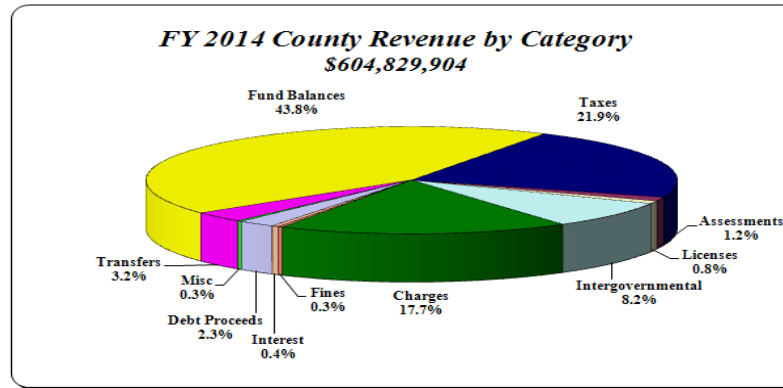
Municipalities are not included above. This example represents unincorporated area residents only (those who live outside city limits). For details on Independent Special Districts the County's Tax Collector can be contacted at 904-823-2250.

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.

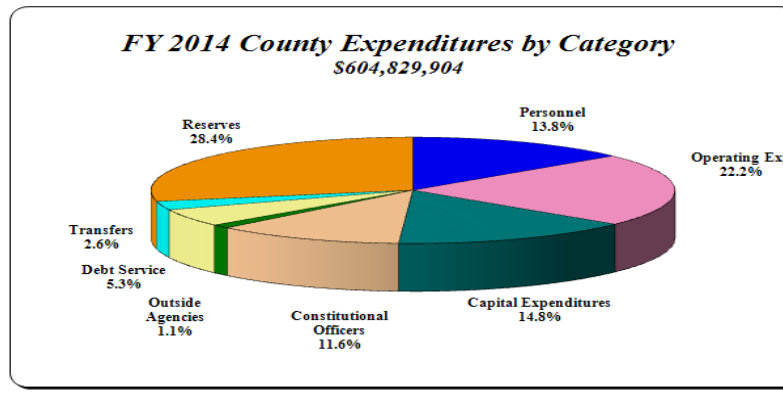
# St. Johns County Adopted FY 2014 Budget

## The Adopted FY 2014 County Budget

Where the money will come from...



Where the money will go to...

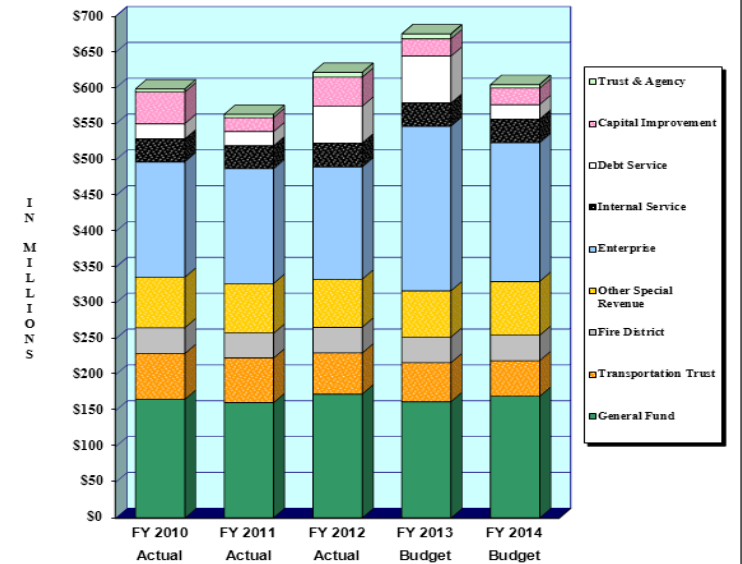


Total [Capital Improvement Project](#) expenditures for FY 2014 have decreased to about \$94 million or 16% of the total expenditure budget. One of the single largest expenditures in the Capital Improvement Plan is a \$30 million new wastewater treatment plant that Utilities Services plans for the northwest part of the County. The General Fund also plans to spend \$12.9 million in FY 2014 for a new Health and Human Services building.

Large [capital project expenditures](#) include \$48 million for Utility Services improvements, \$20.5 million for County Transportation improvements and \$3.8 million for Public Safety projects.

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

| Fund Revenues:        | Actual FY 2010       | Actual FY 2011       | Actual FY 2012       | Budget FY 2013       | Budget FY 2014       |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund          | \$165,608,009        | \$160,961,010        | \$172,770,066        | \$162,106,810        | \$169,916,221        |
| Transportation Trust  | \$64,059,688         | \$62,393,723         | \$57,582,338         | \$54,469,863         | \$49,459,100         |
| Fire District         | \$35,733,763         | \$34,646,547         | \$35,621,557         | \$35,898,090         | \$35,691,167         |
| Other Special Revenue | \$70,196,207         | \$69,001,423         | \$67,081,766         | \$64,467,579         | \$74,795,271         |
| Enterprise            | \$161,117,021        | \$160,475,021        | \$156,924,417        | \$229,669,512        | \$193,943,114        |
| Internal Service      | \$32,434,481         | \$31,992,644         | \$33,187,953         | \$32,684,489         | \$32,812,626         |
| Debt Service          | \$20,832,310         | \$19,801,586         | \$51,262,354         | \$65,314,130         | \$20,029,068         |
| Capital Improvement   | \$44,269,121         | \$19,285,779         | \$40,713,894         | \$24,108,814         | \$23,256,729         |
| Trust & Agency        | \$4,359,707          | \$4,583,413          | \$6,578,119          | \$6,731,519          | \$4,926,608          |
| <b>Total</b>          | <b>\$598,610,307</b> | <b>\$563,141,146</b> | <b>\$621,722,464</b> | <b>\$675,450,806</b> | <b>\$604,829,904</b> |



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

### Key Budget Issues

Promote Economic Development

Promote the County's Health Safety and Welfare

Address the County's Long-term Financial Stability

Address the County's Infrastructure Needs

Participate in Regional Initiatives

Maintain and Enhance the County's Quality of Life

Protect and Promote the County's Environment

Enhance County Beautification and Appearance

Emphasize Community Redevelopment

Improve Communications and Services to Citizens