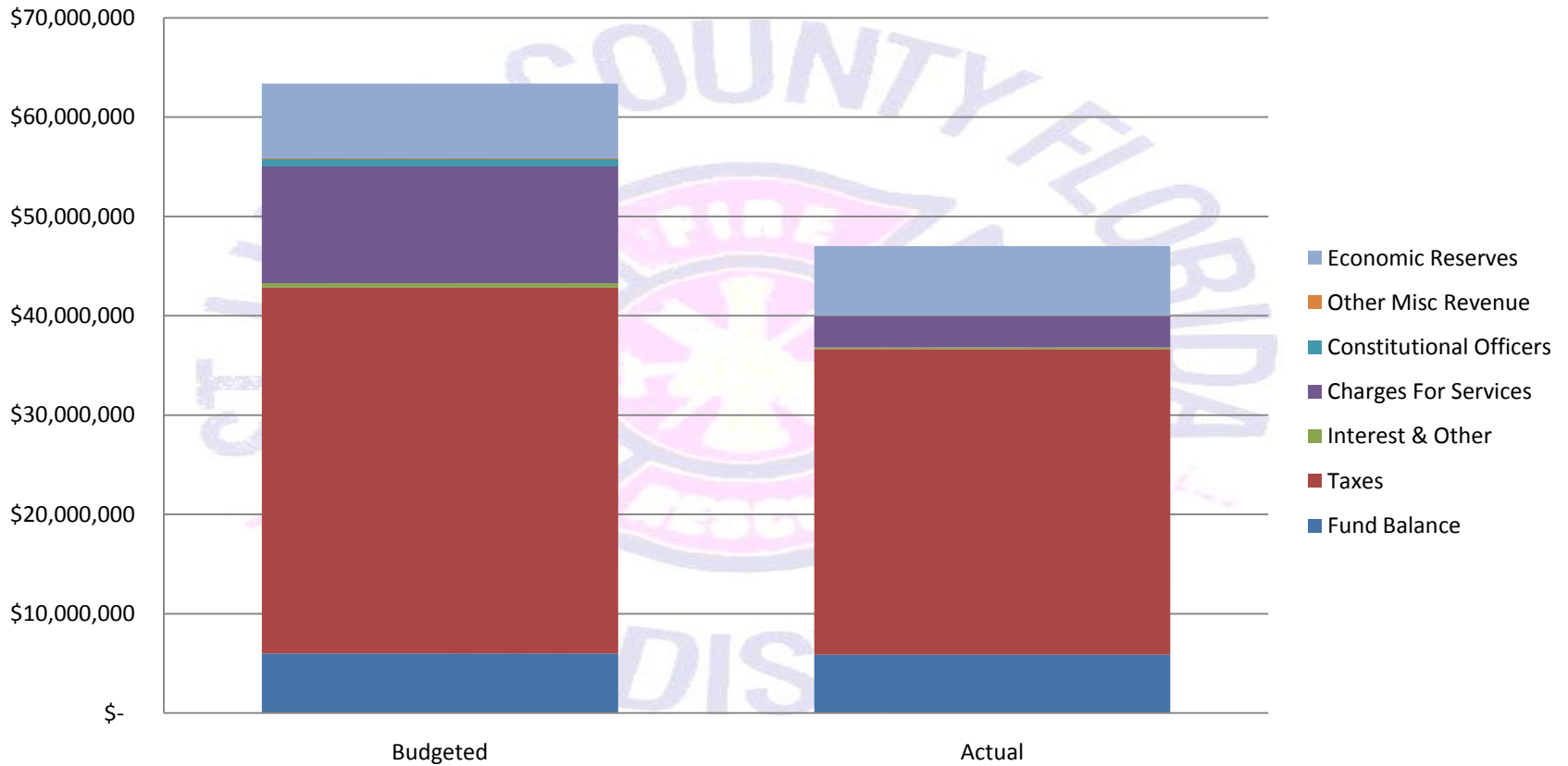




# Current Financial Condition

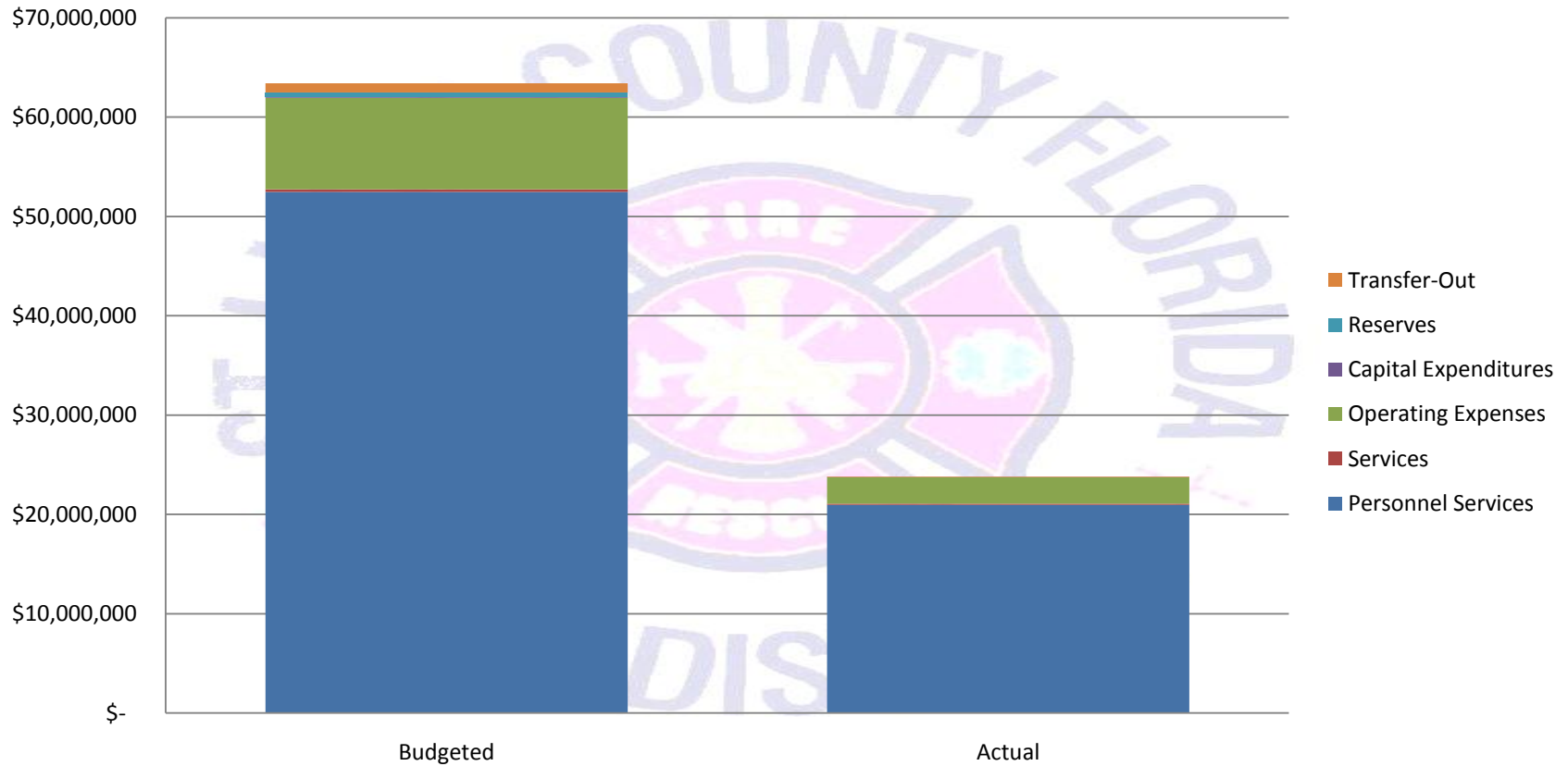
General Fund Source of Funds as of: March 15th



# Current Financial Condition

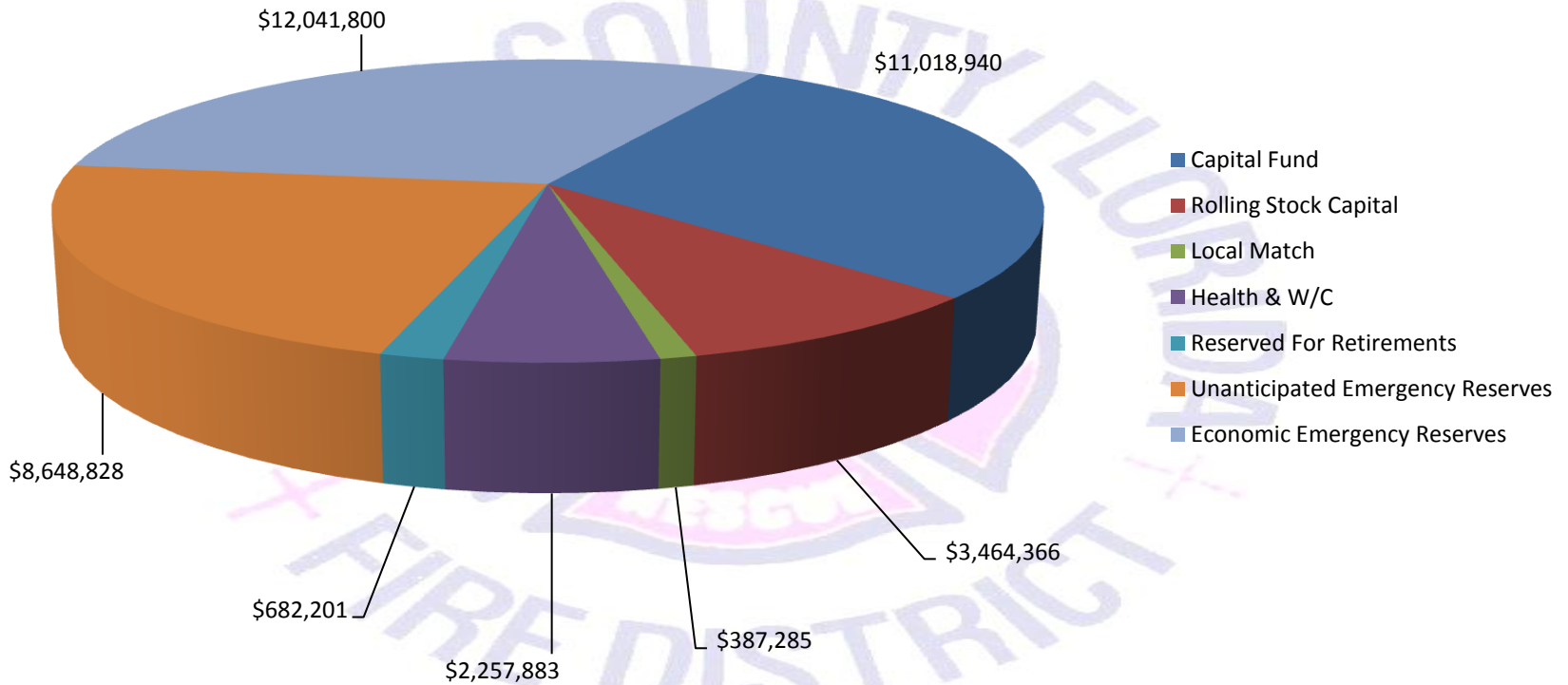


**General Fund Use of Funds as of: March 15th**



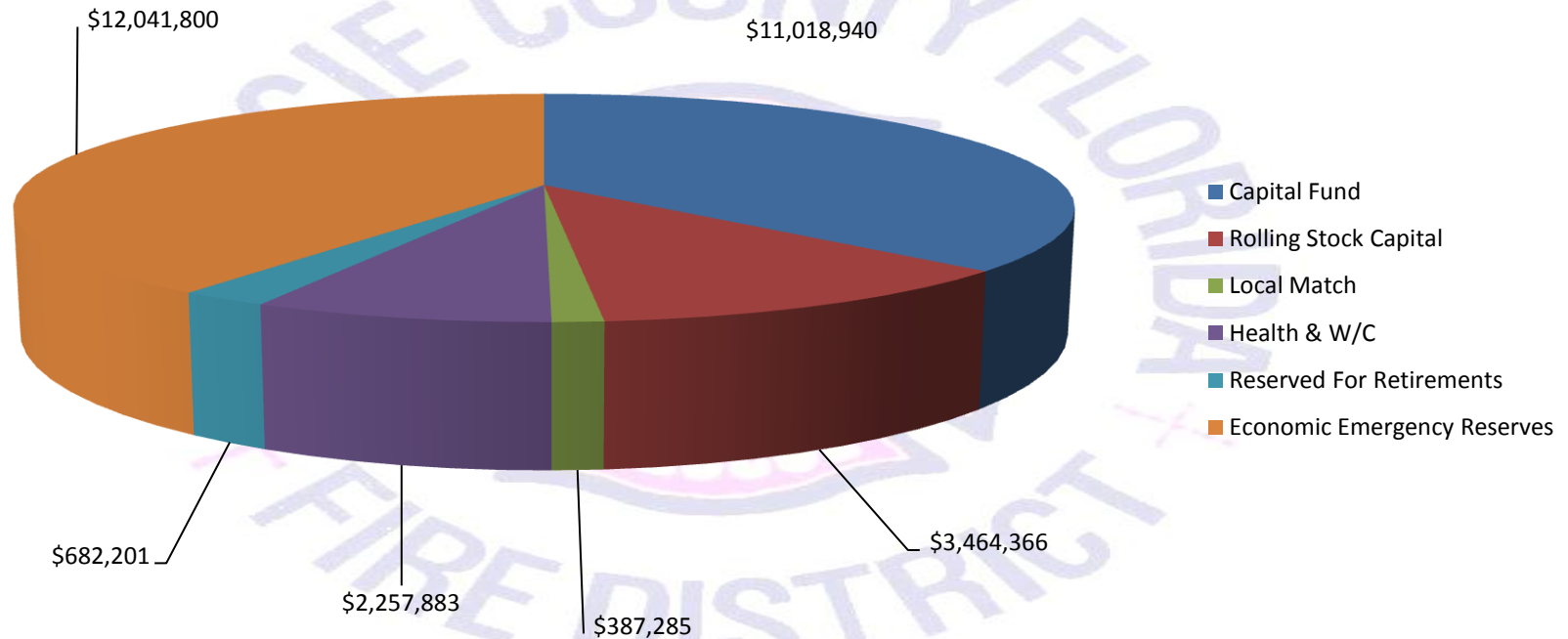
# Current Financial Condition

Reserves - \$37,492,906



# Current Financial Condition

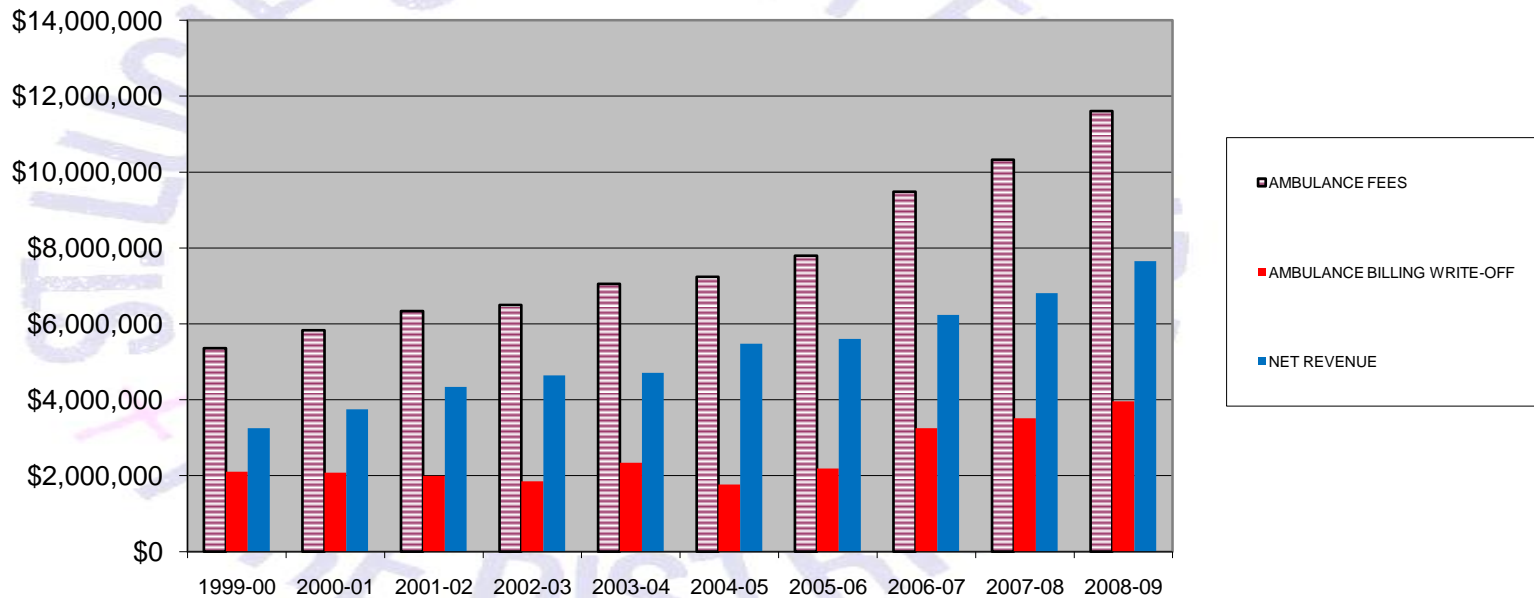
**Available Reserves - \$28,844,078**  
**(Does not include Emergency/Contingency Reserves)**



# History of Ambulance Billings



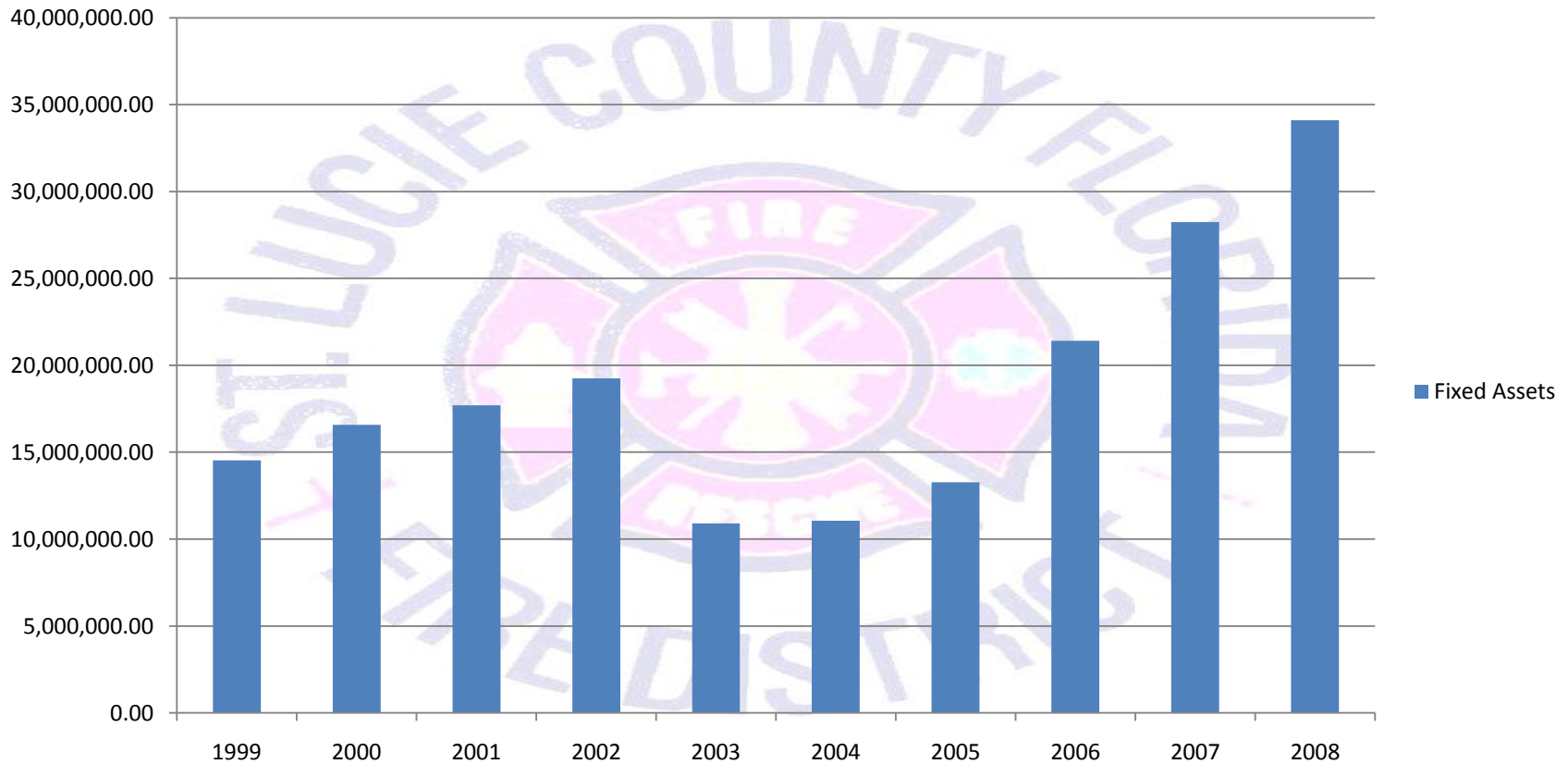
**Ambulance Billings**



# History of Fixed Assets

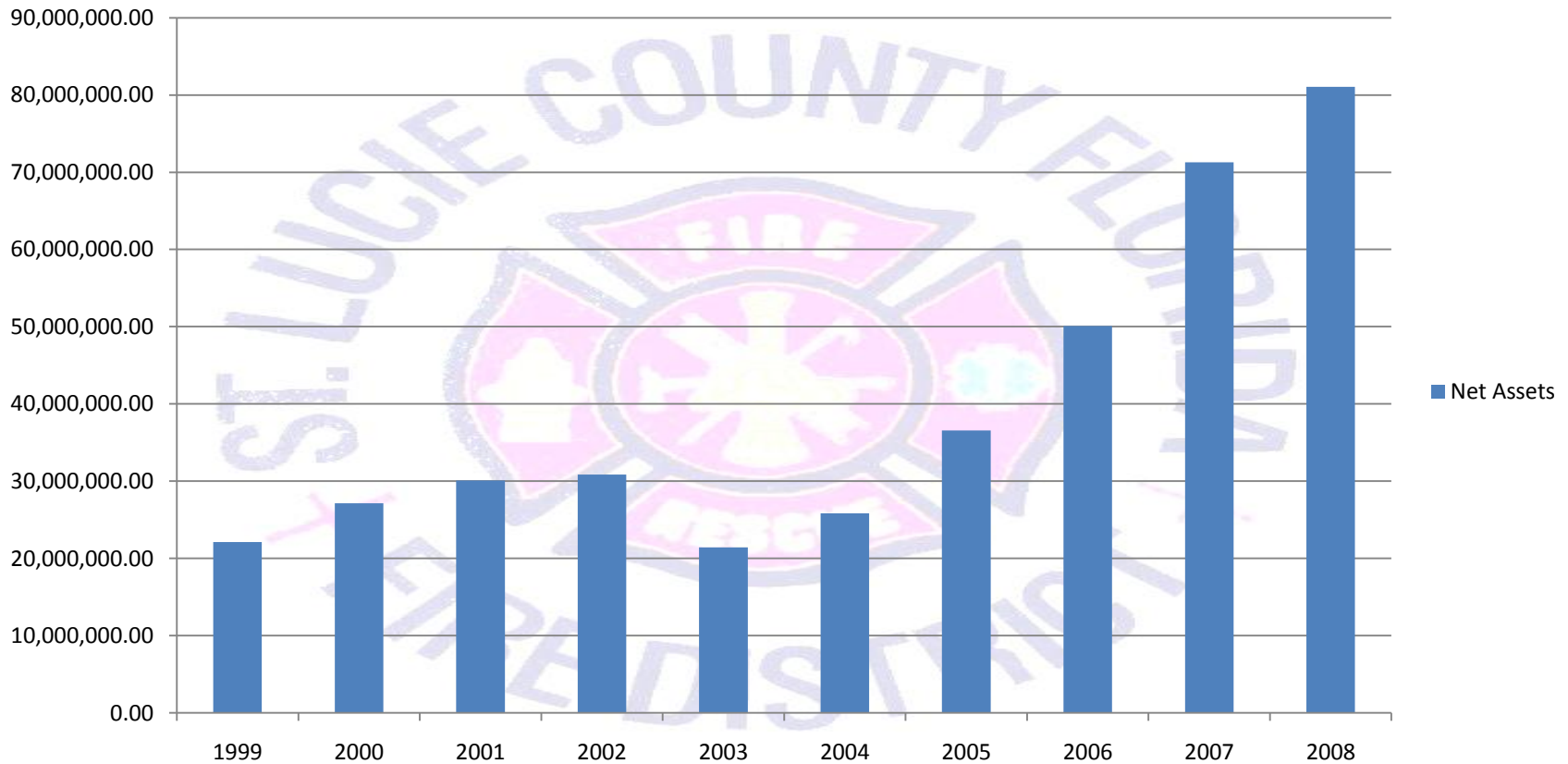


## Total Fixed Assets



# St Lucie County Fire District

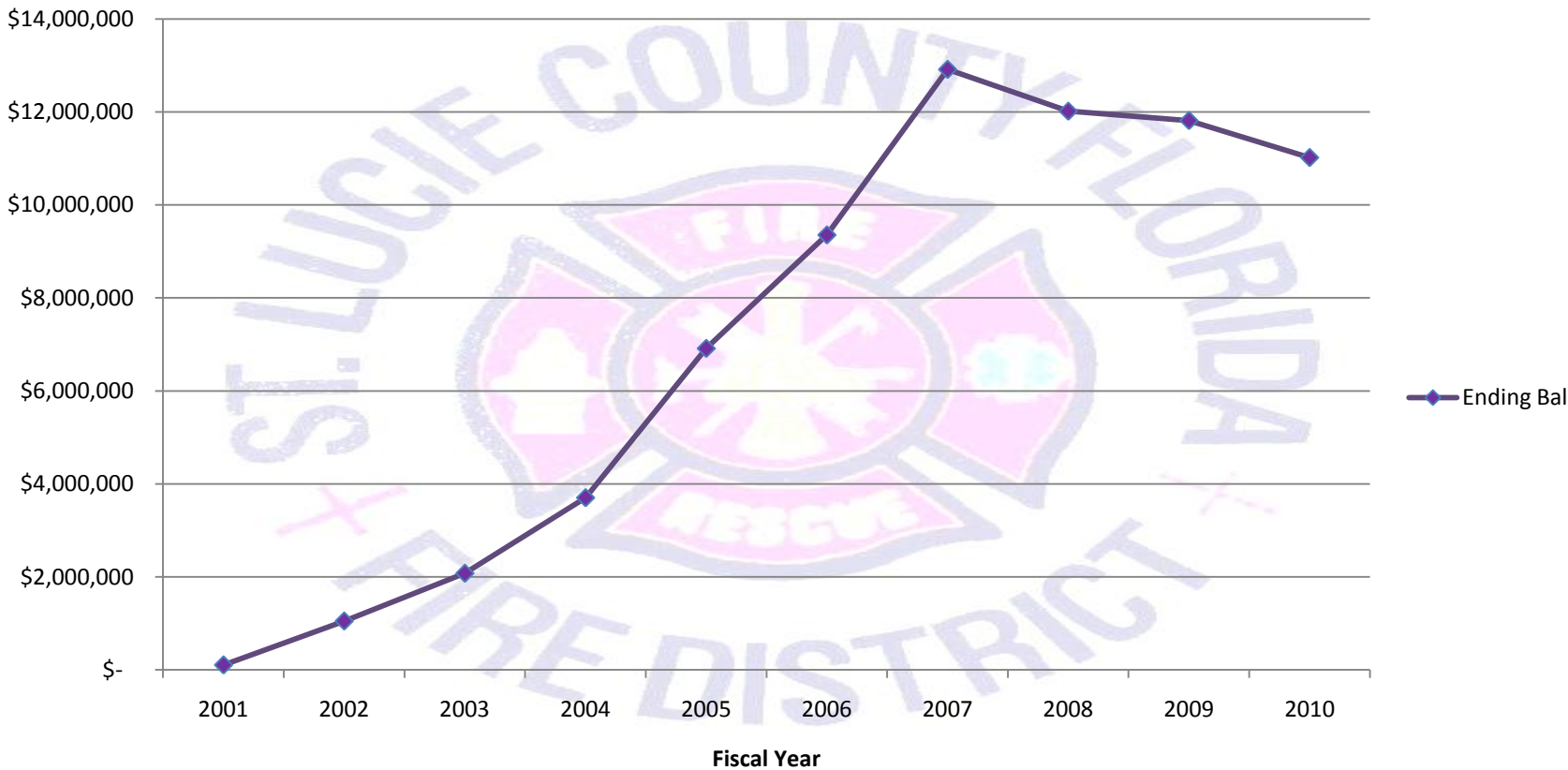
## Net Assets (Total Assets minus Total Liabilities)



# History of the Capital Improvement Fund



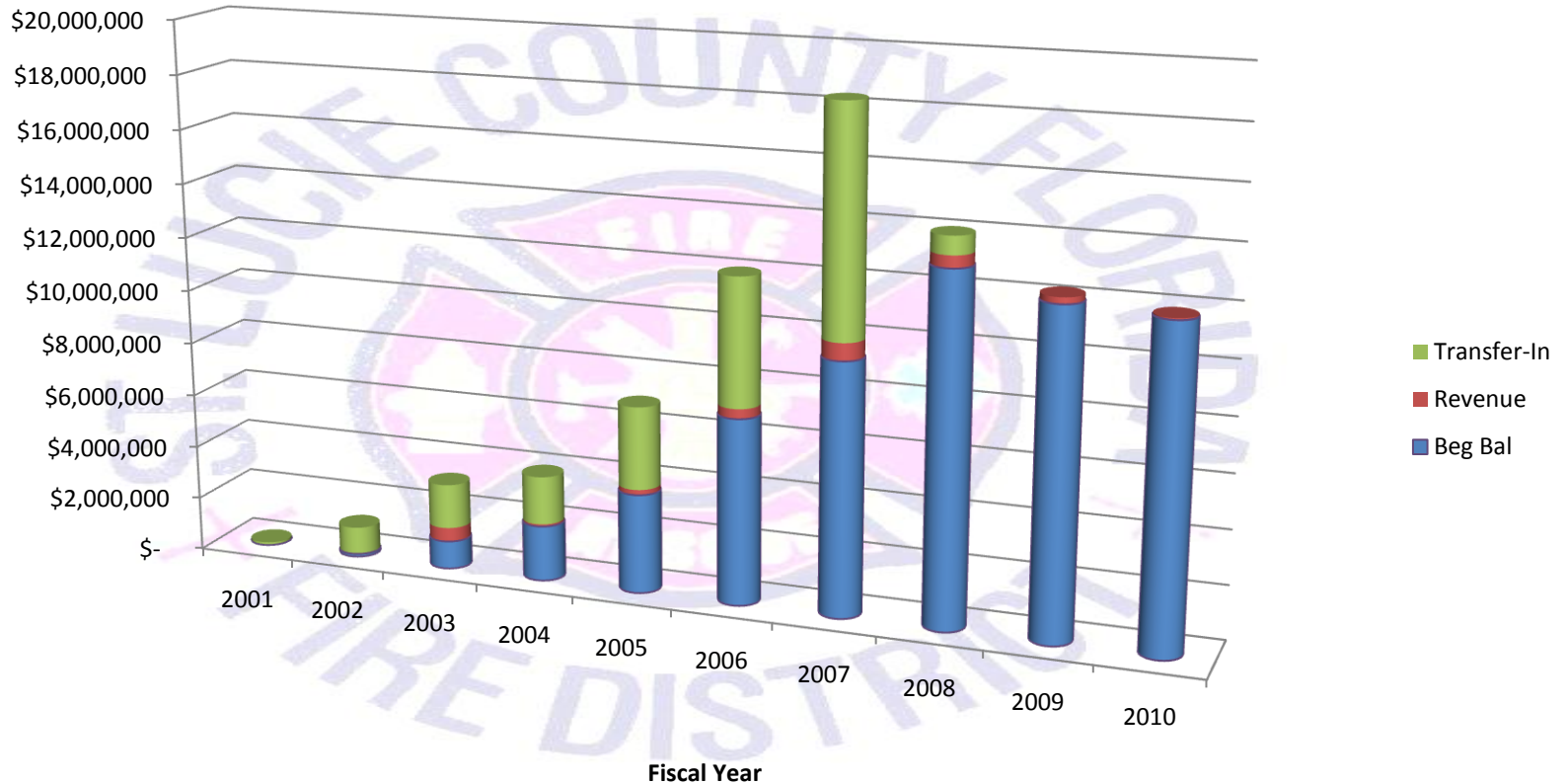
### Capital Improvement Fund



# St Lucie County Fire District



## Capital Improvement Fund

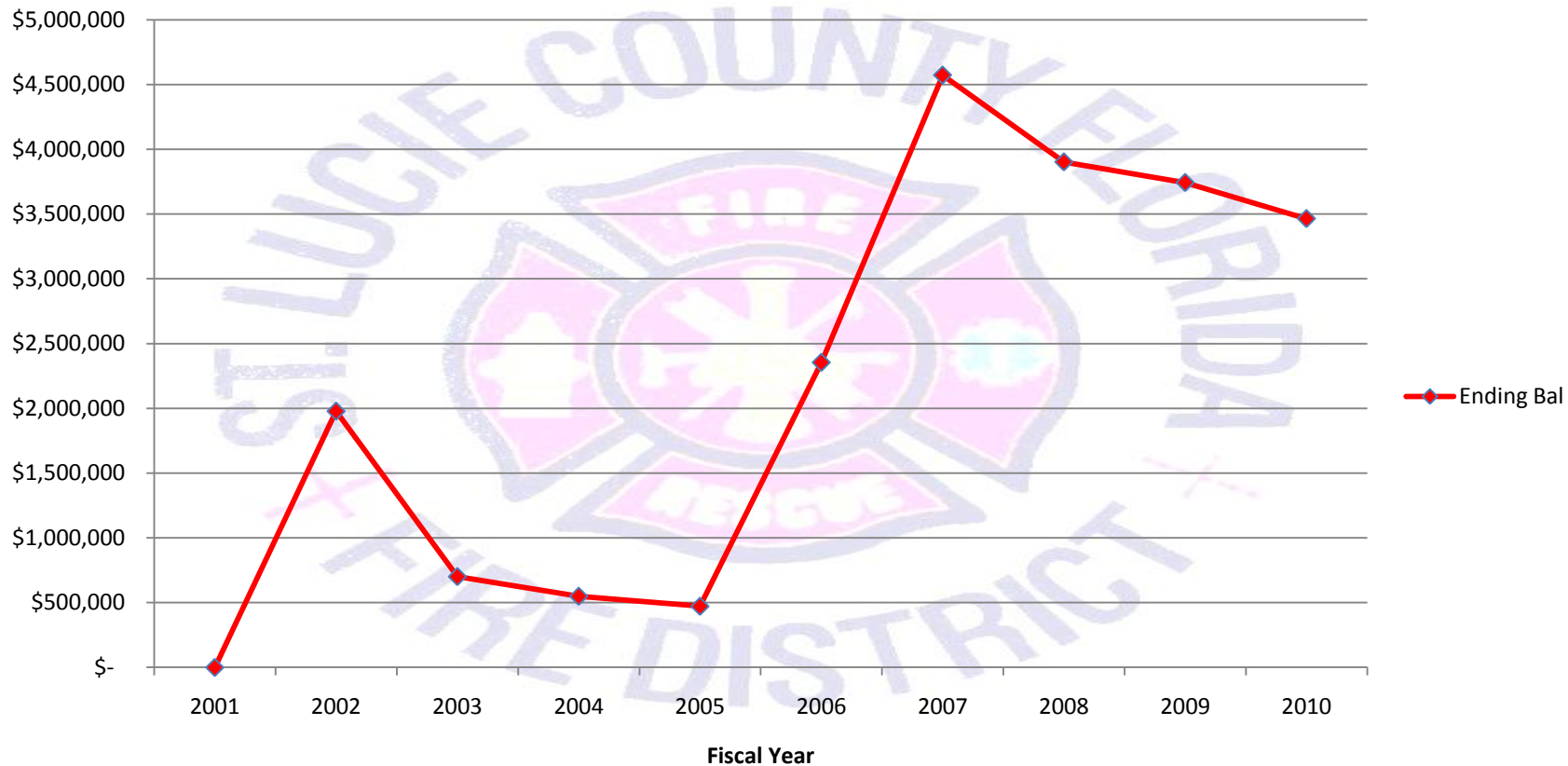




# History of the Rolling Stock Fund



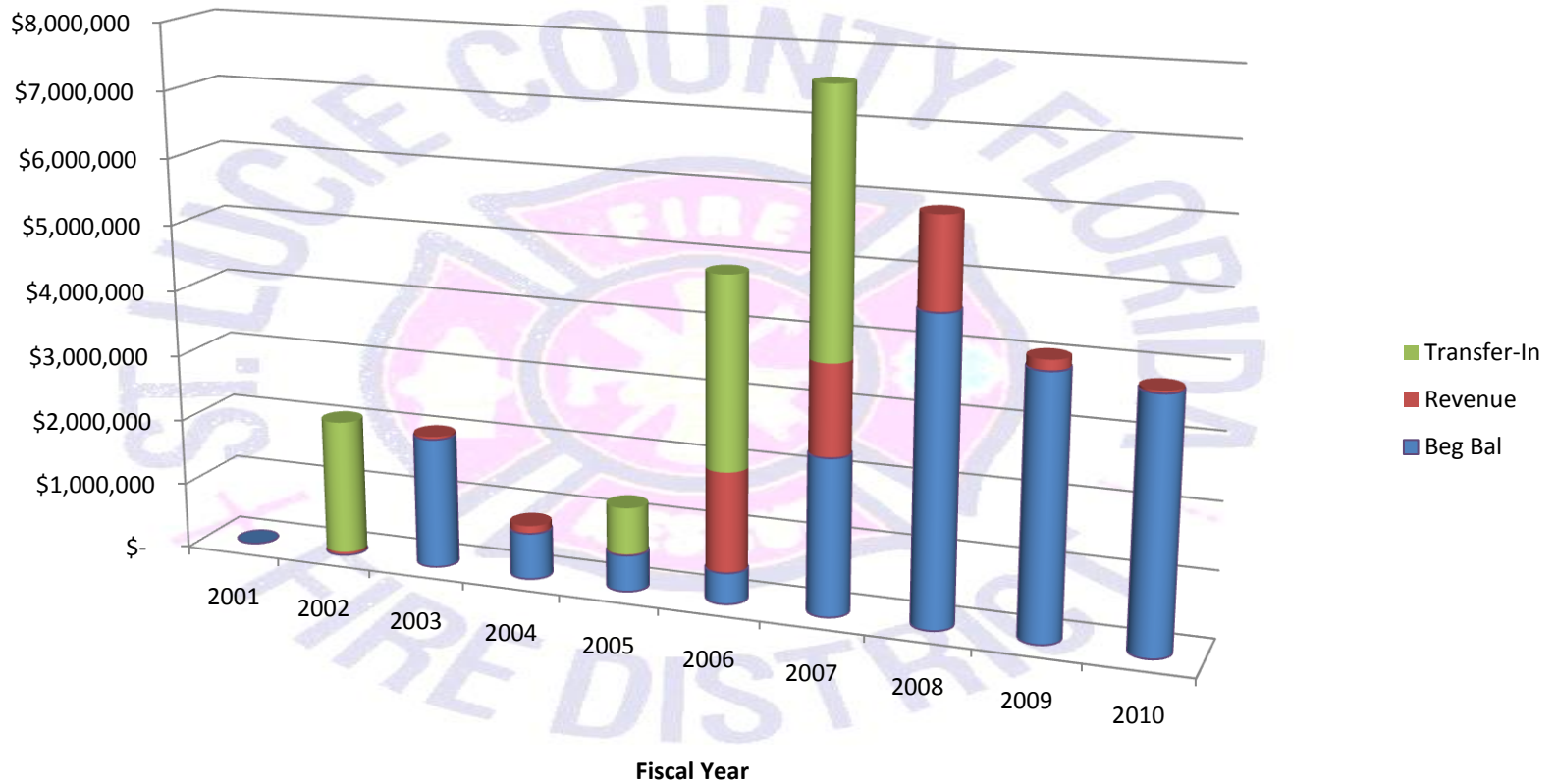
**Rolling Stock Fund**



# St Lucie County Fire District



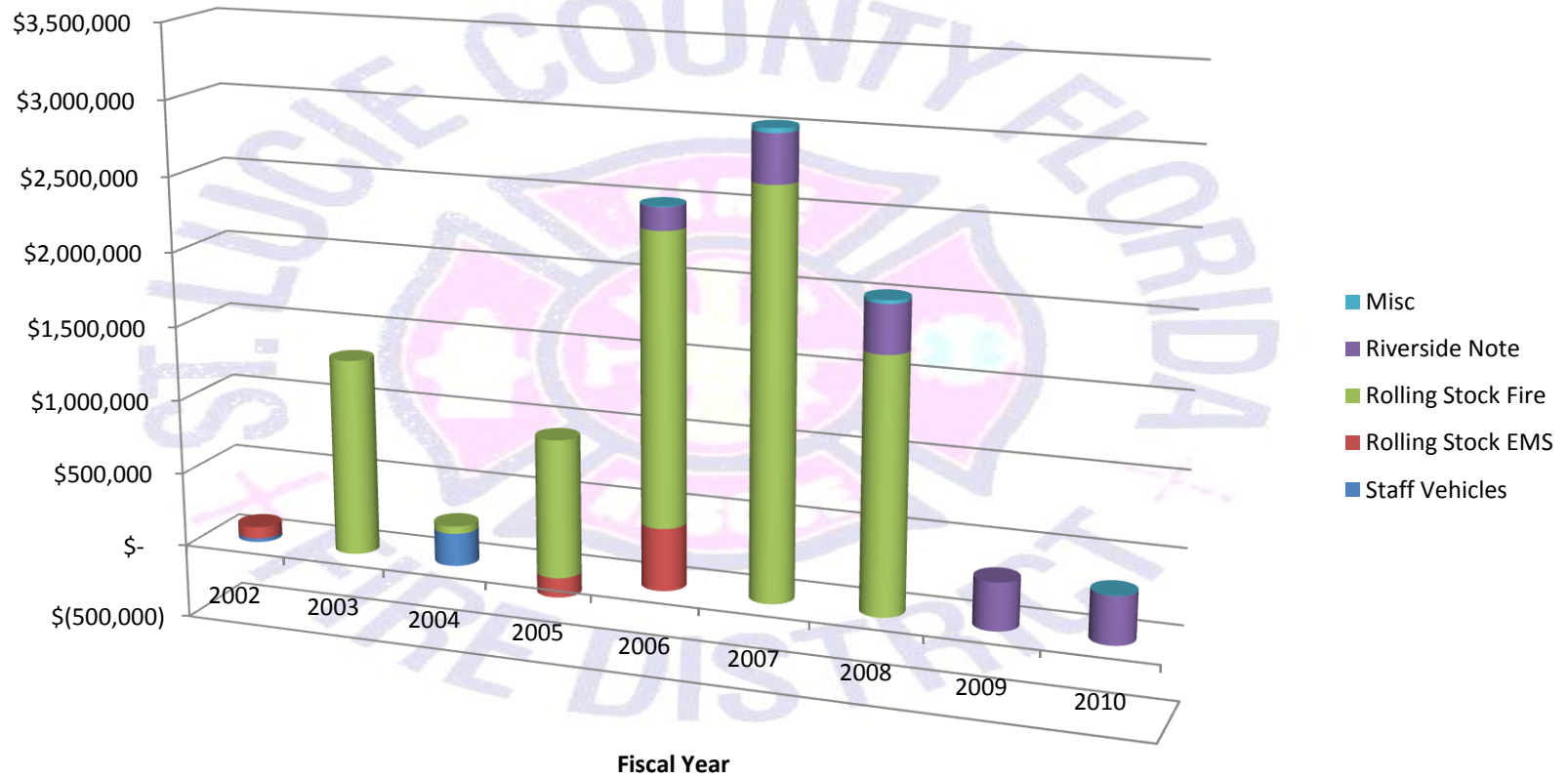
## Rolling Stock Fund



# St Lucie County Fire District



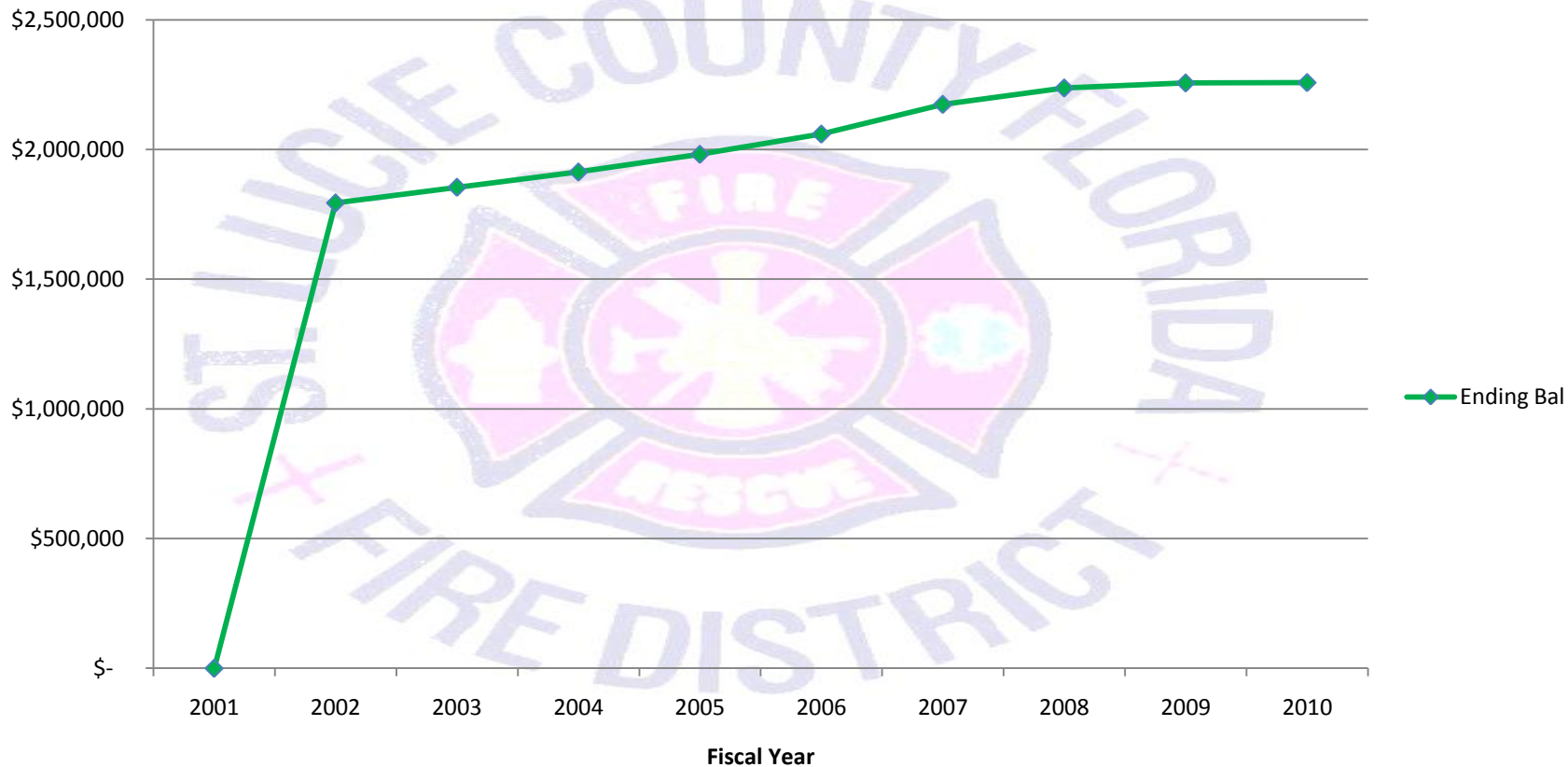
## Rolling Stock Fund Expenditures



# History of the Health & W/C Fund



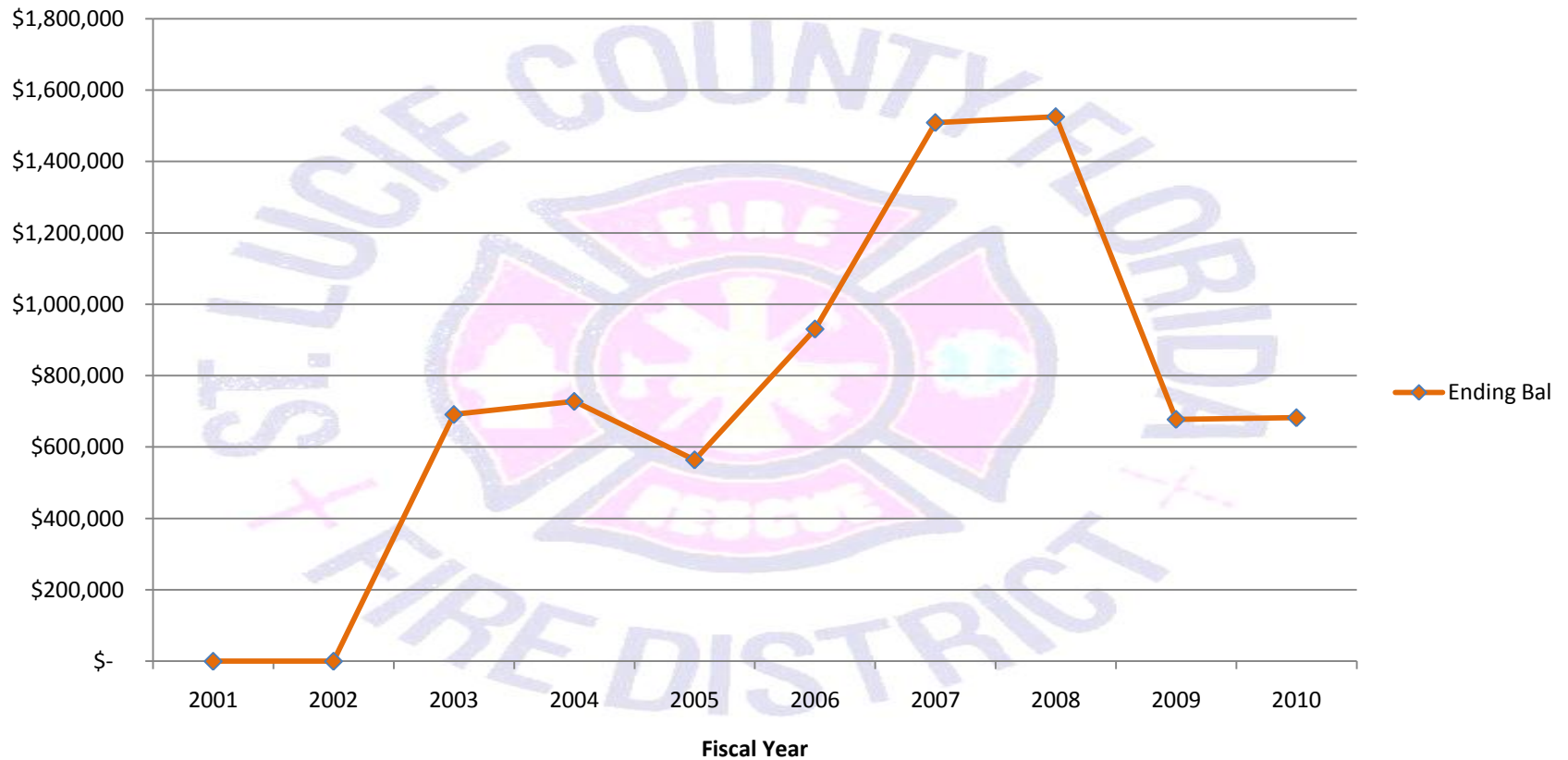
## Health & W/C Fund



# History of the Reserved For Retirement Fund



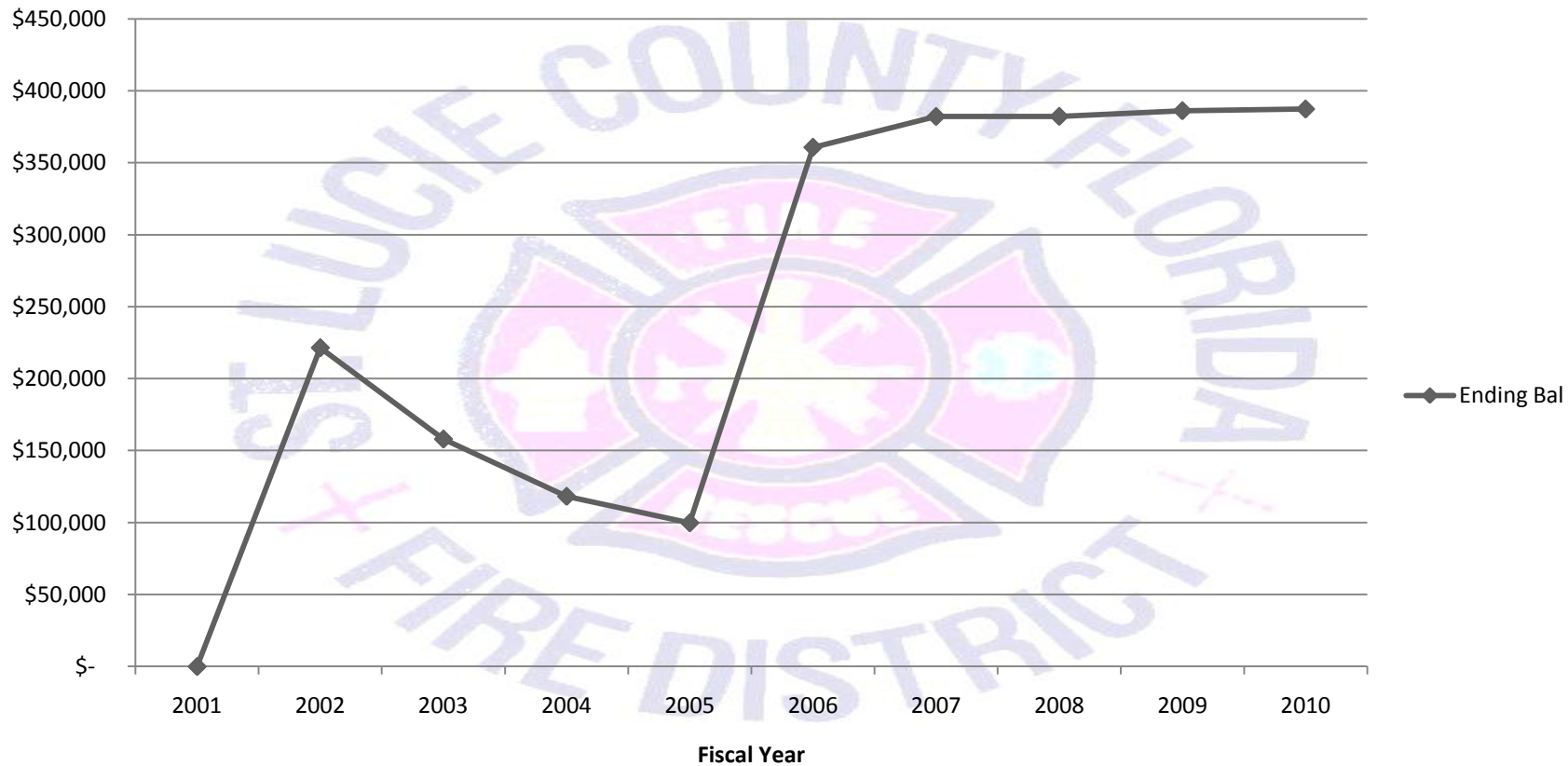
## Reserved For Retirement Fund



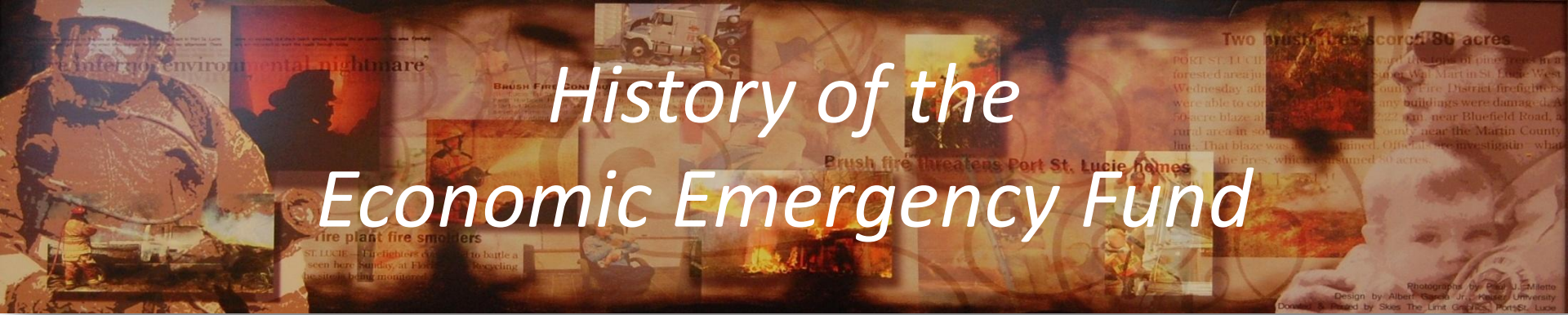
# History of the Local Match Fund



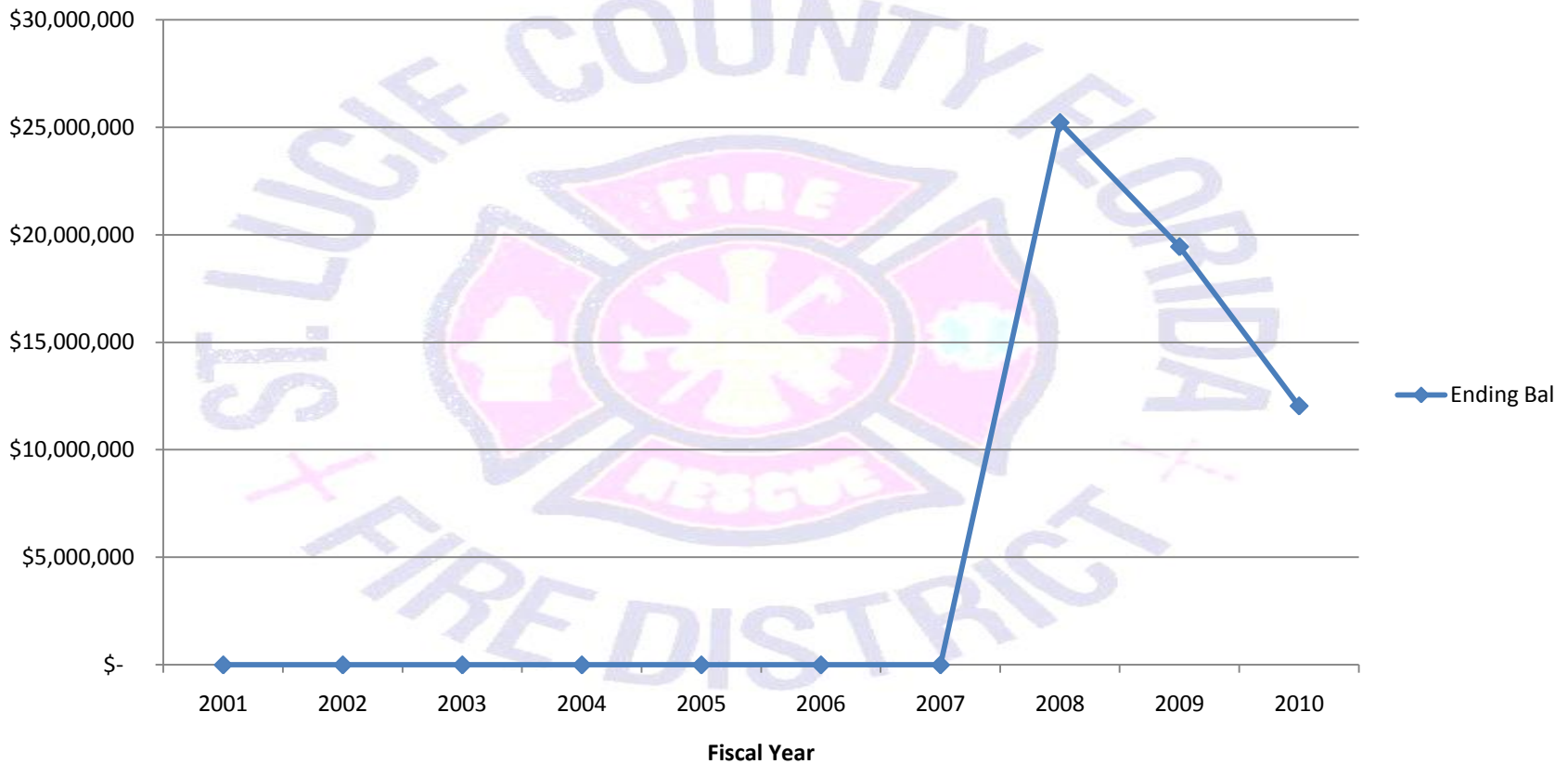
## Local Match Fund



# History of the Economic Emergency Fund

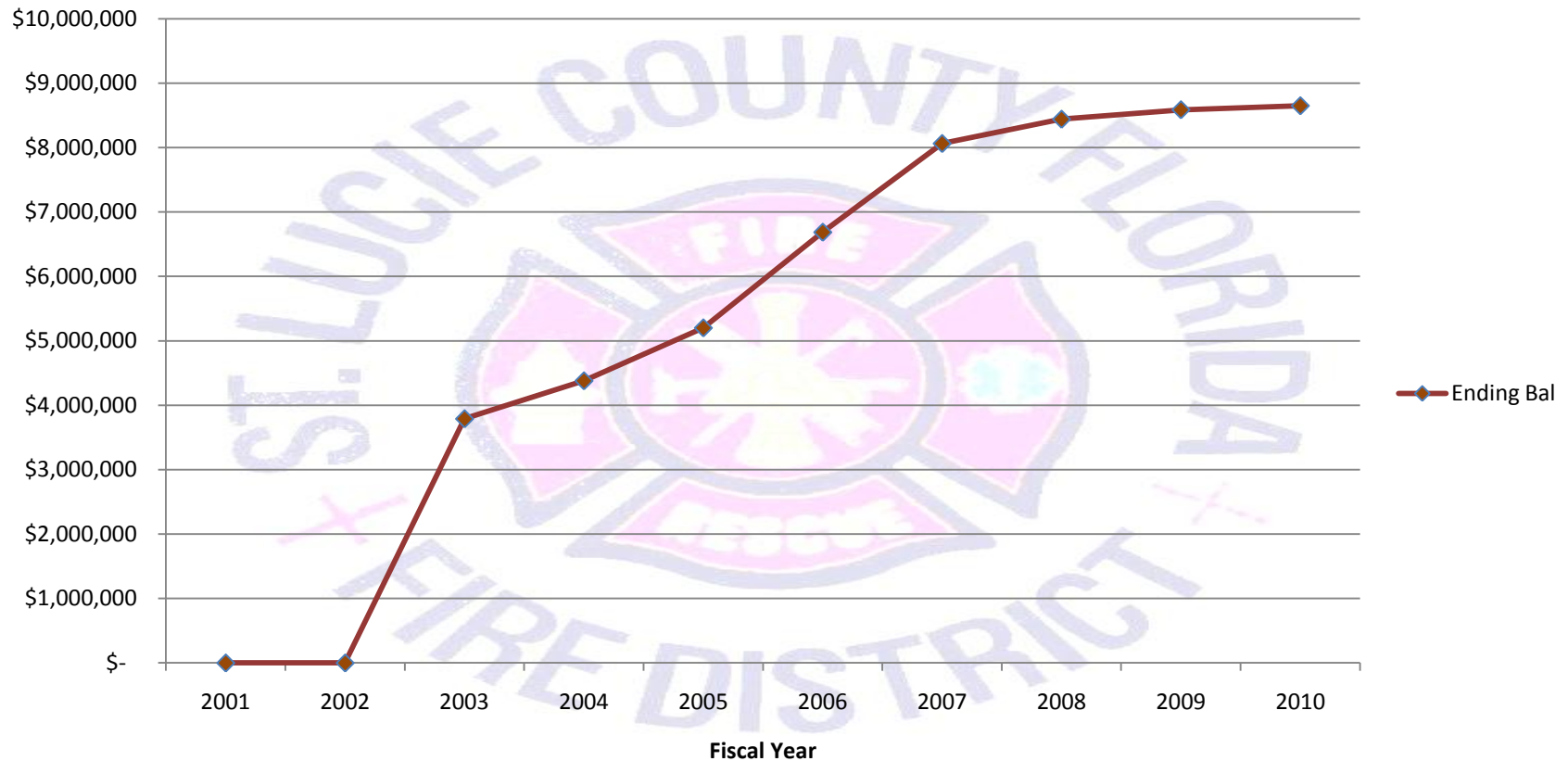


## Economic Emergency Funds



# History of the 12% Emergency/Contingency Fund

## Emergency Contingency Funds





# History of Available Reserves

**Available Reserves (Does not include Emergency/Contingency Reserves)**



# History of Millage Rate



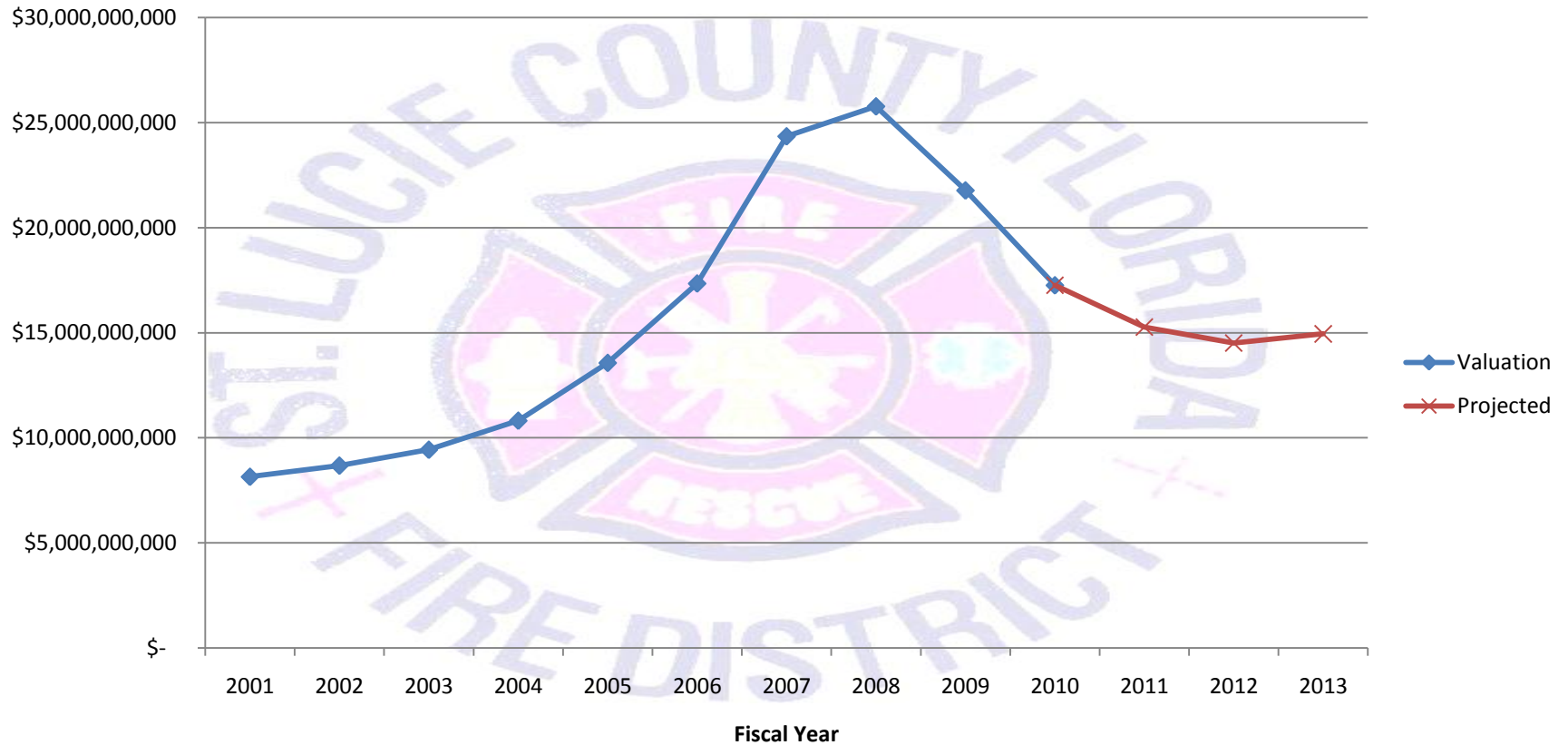
## Millage Rate



- ◆ Mills
- ✱ Maximum
- ✱ Projected

# Projection of Property Values

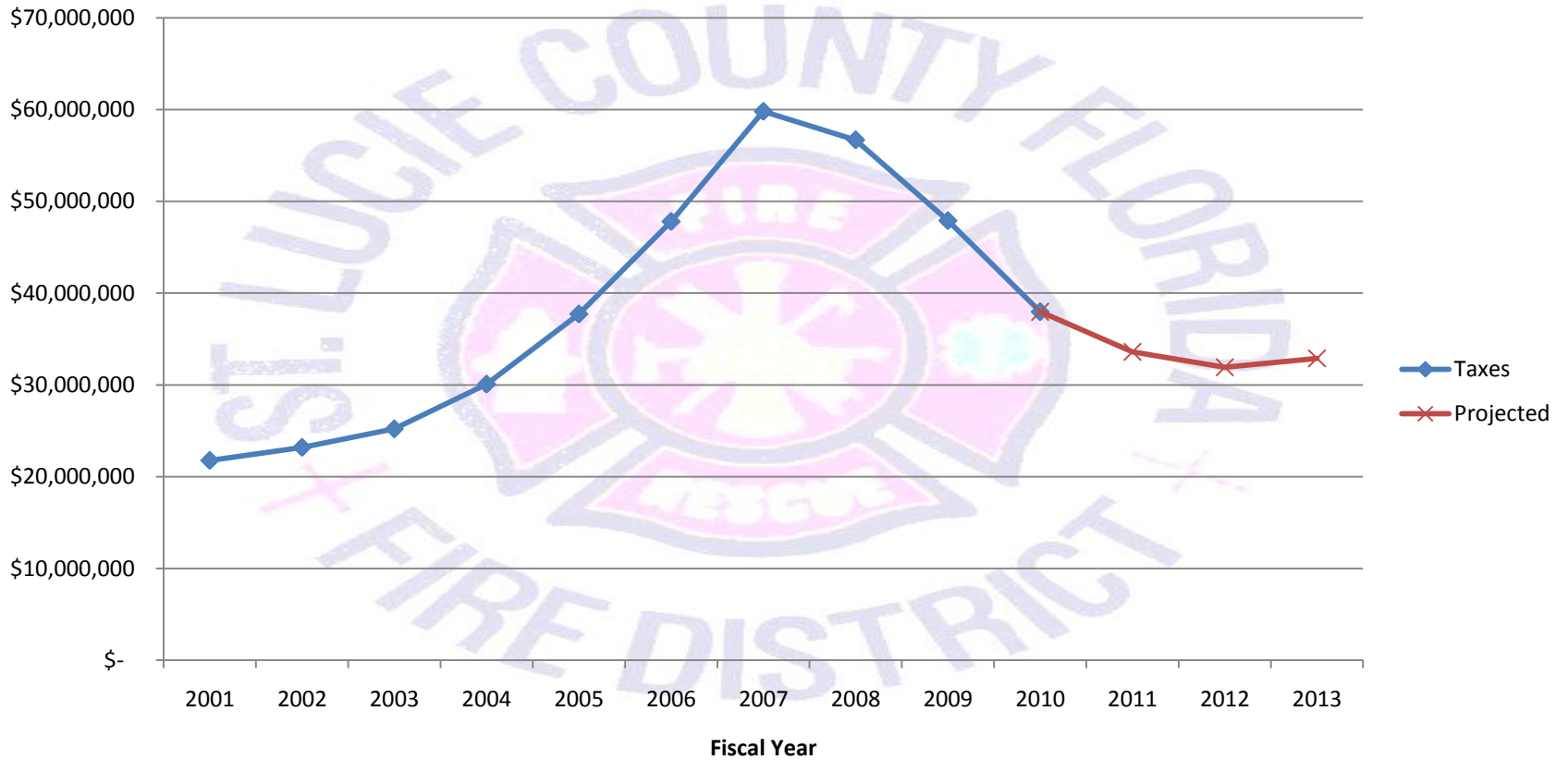
## Property Values



# St Lucie County Fire District

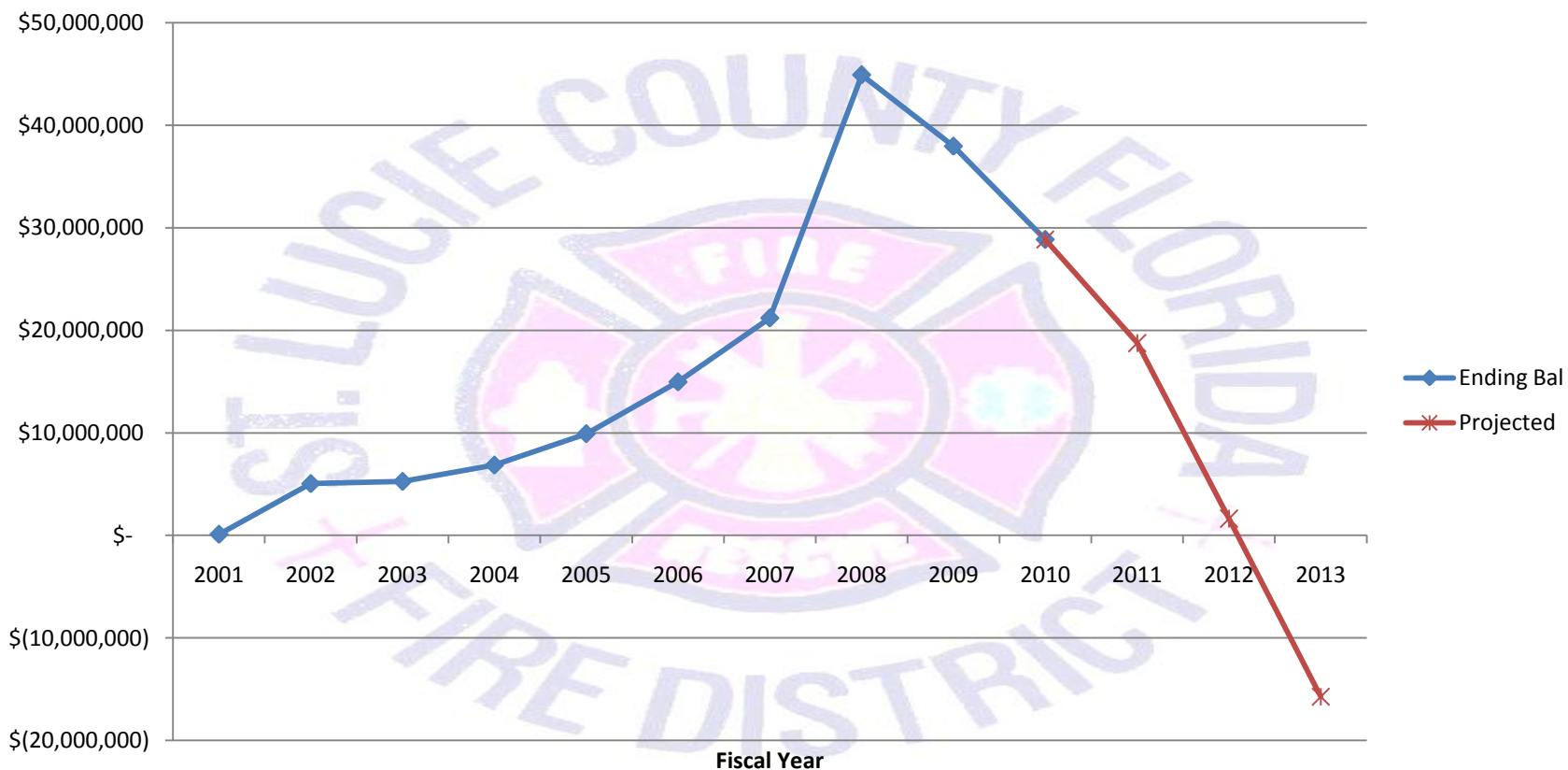


## Taxes - History & Projected



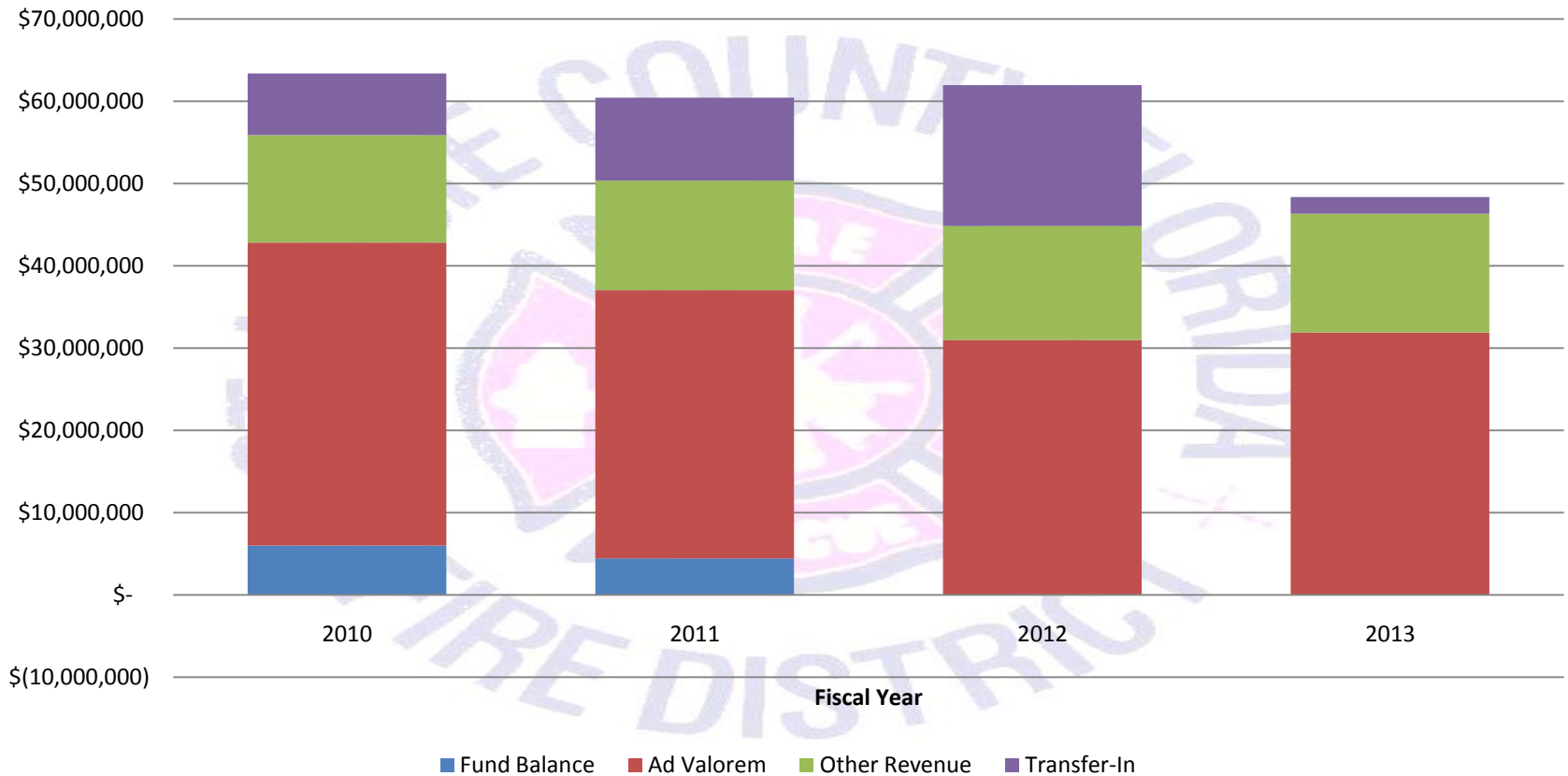
# Projected Available Reserves

## Projected Available Reserves





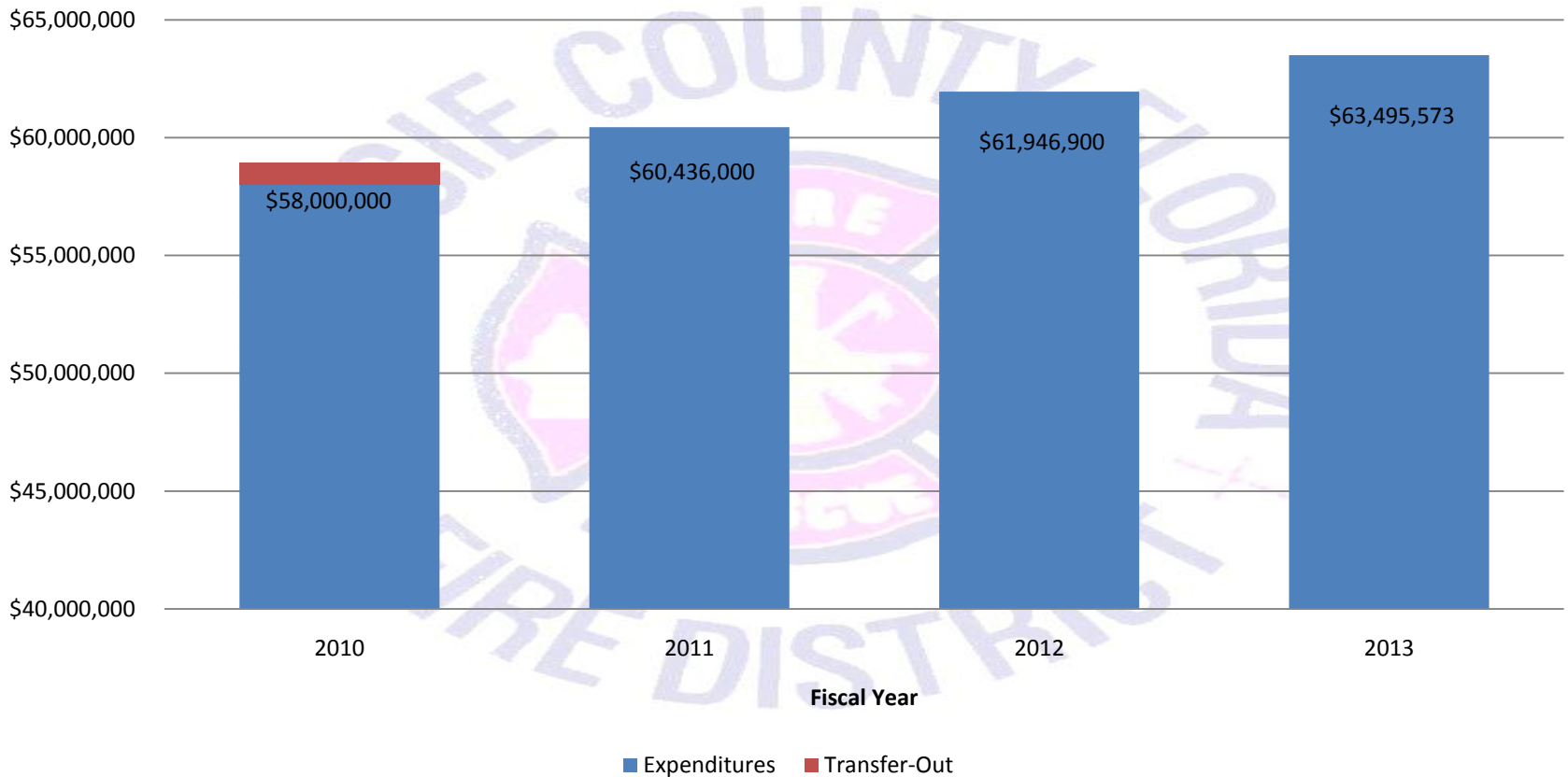
## Source of Funds (General Fund)





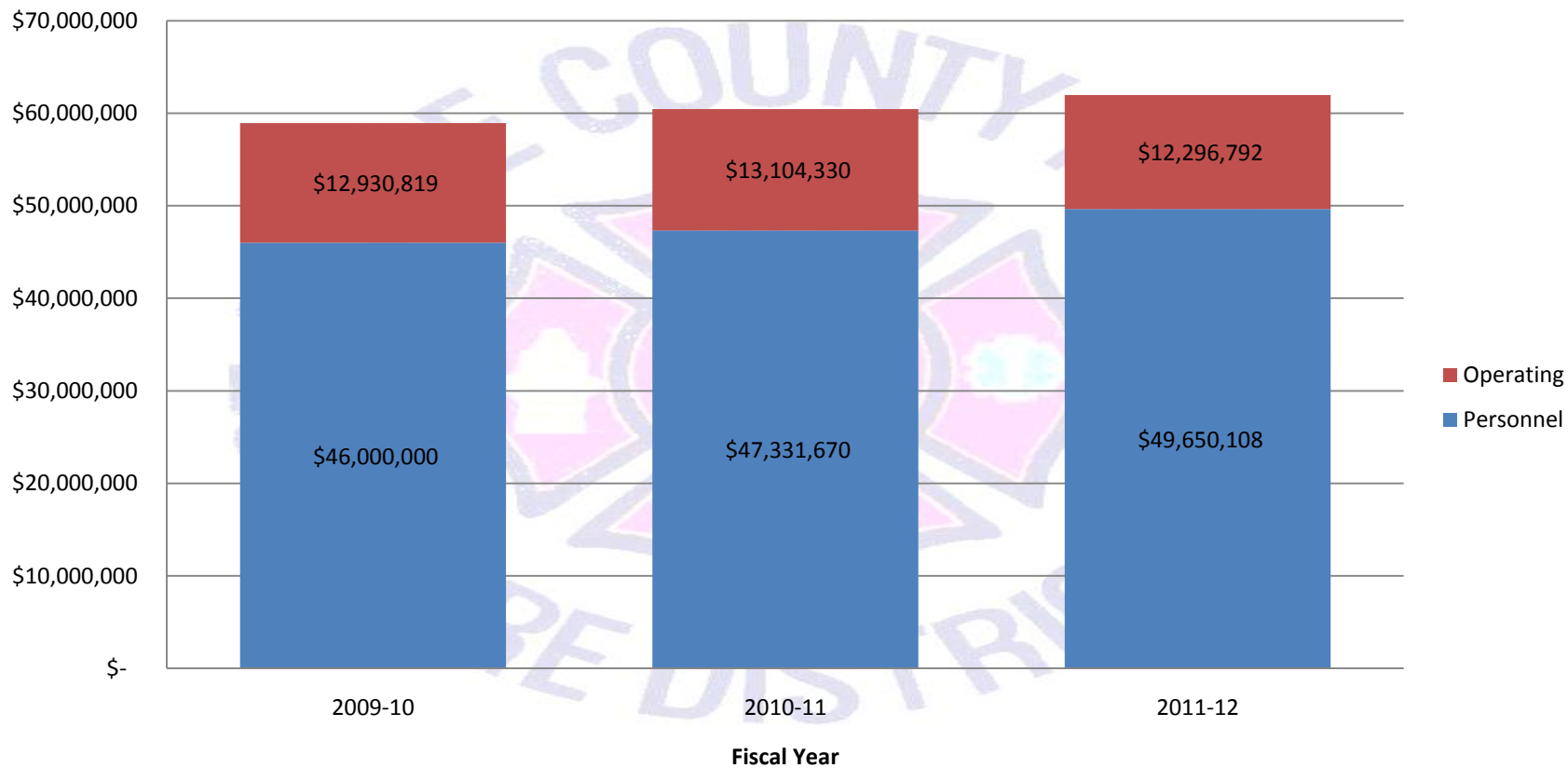
## Use of Funds (General Fund)

2.5% increase per year



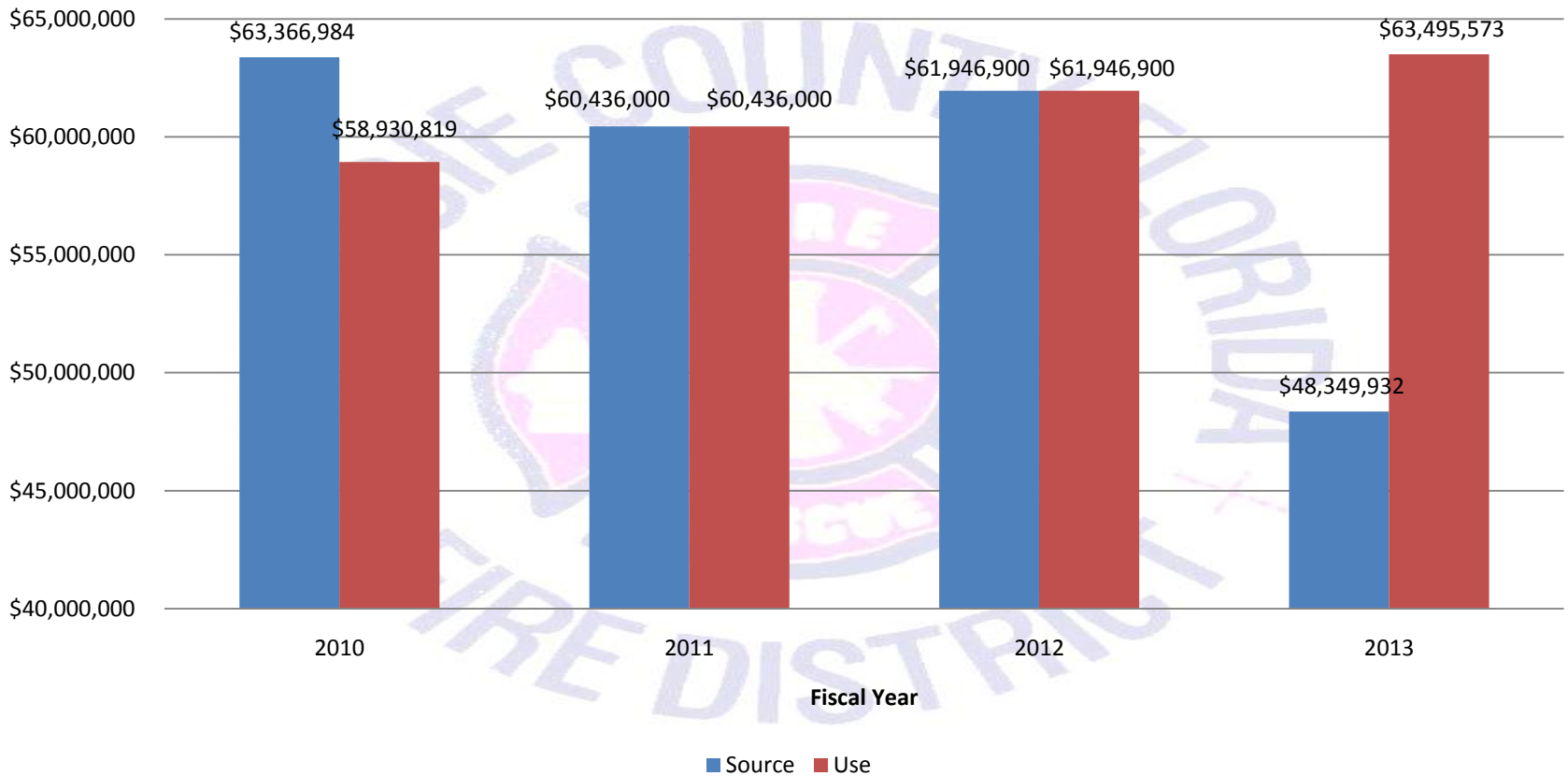


## Budget Based On 450 Personnel



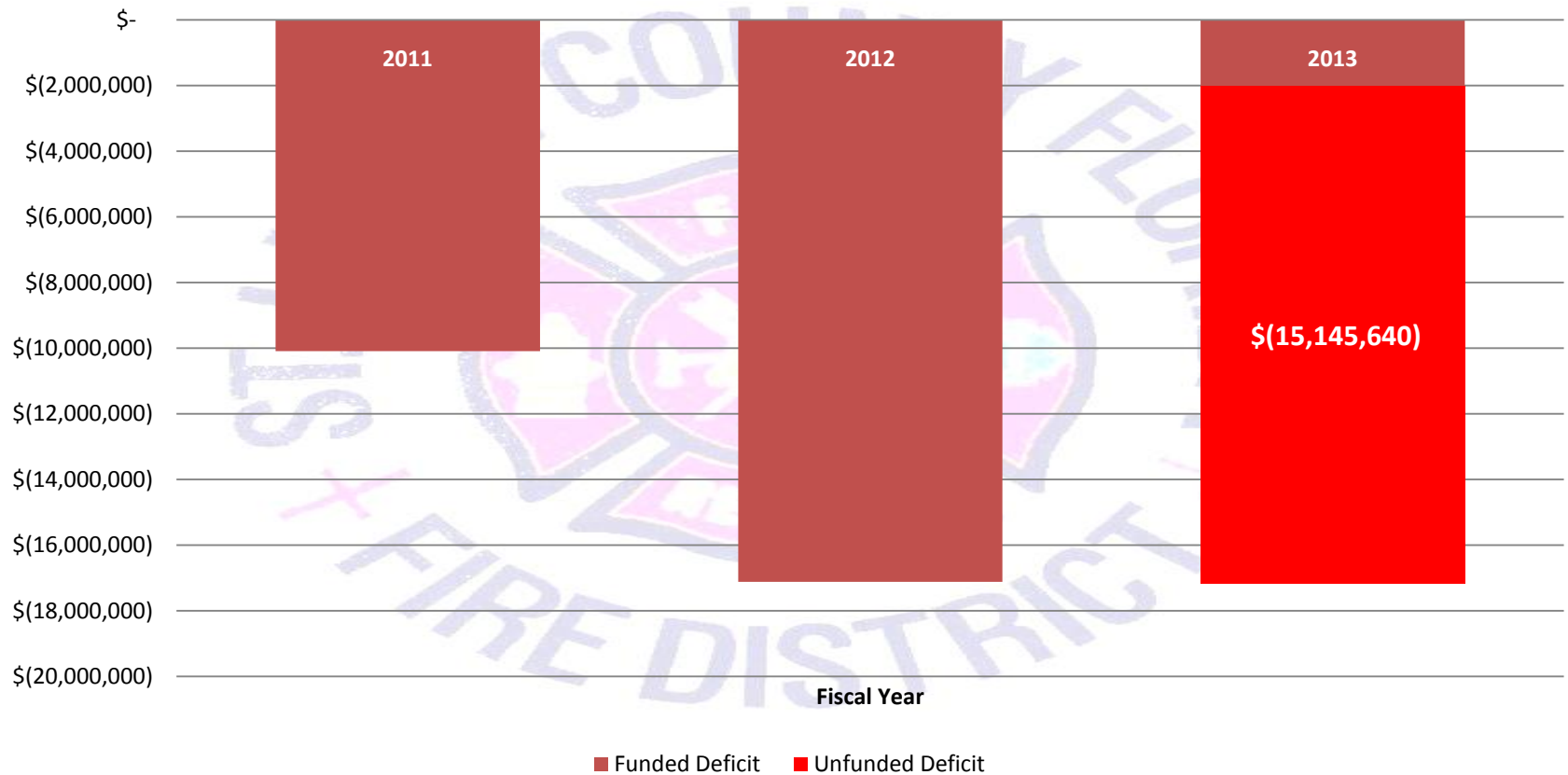


## Source & Use of Funds (General Fund)





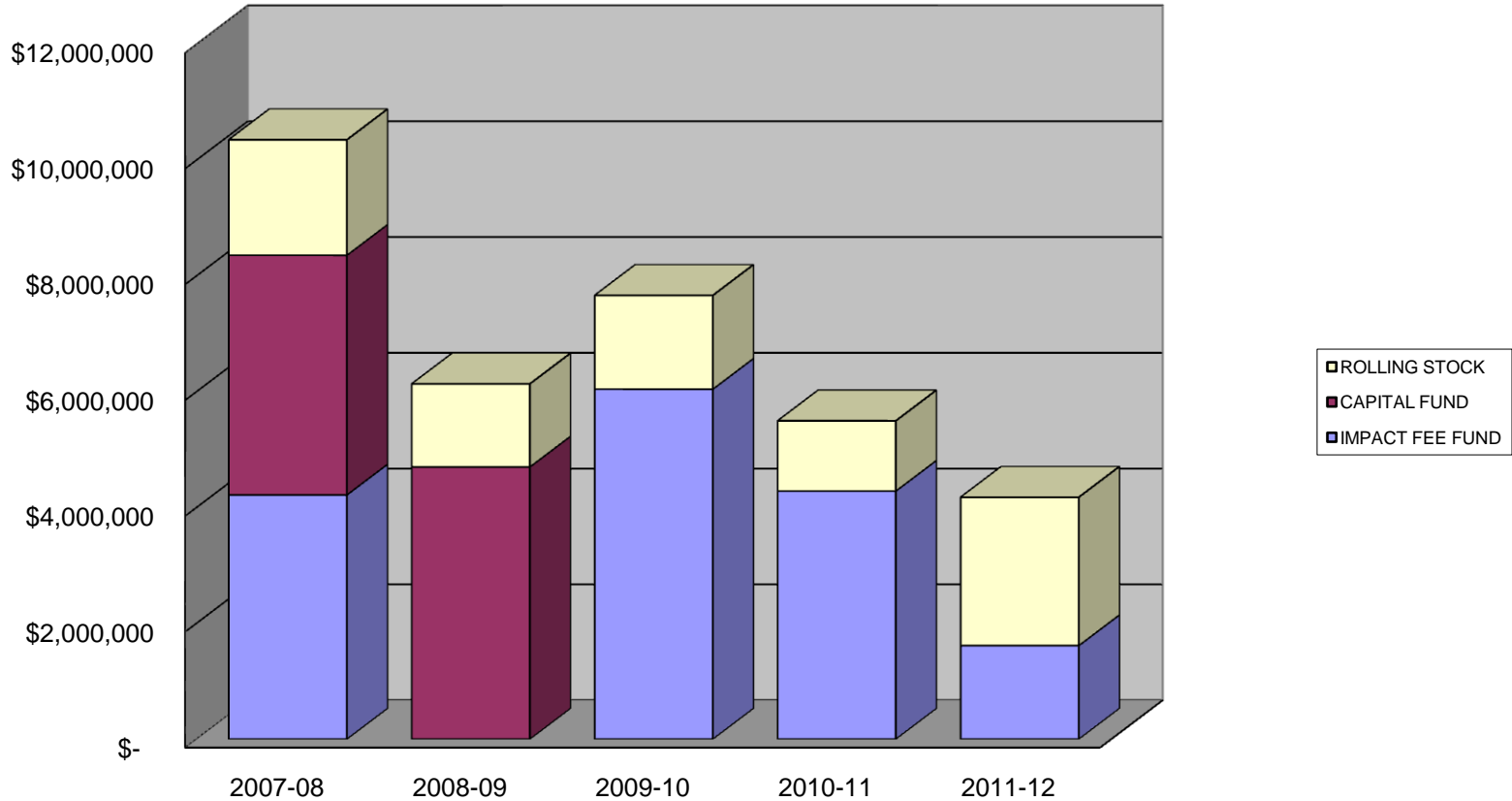
## Revenue Minus Expenditures (General Fund)



# St Lucie County Fire District



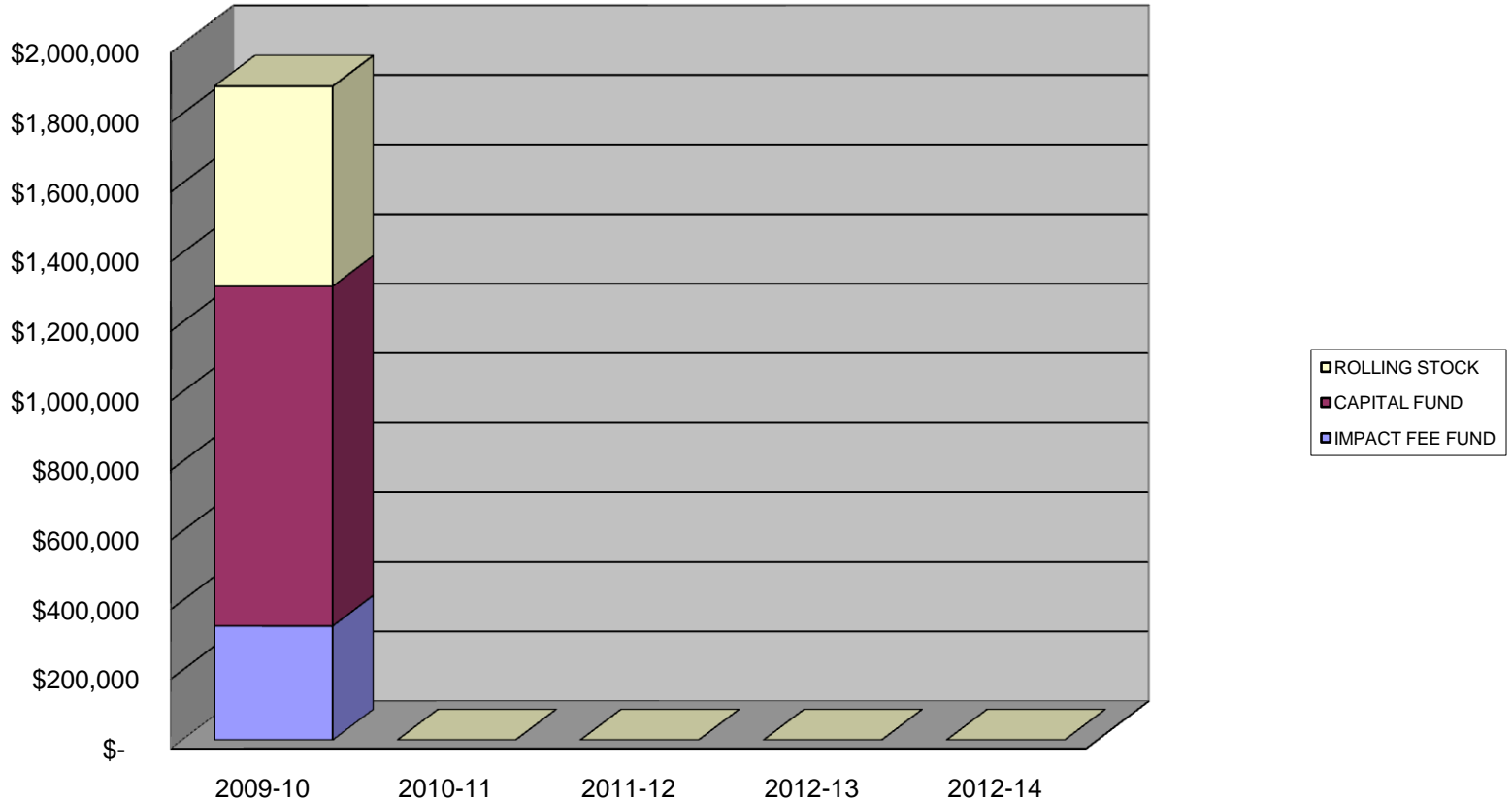
2008 Capital Plan



# St Lucie County Fire District



2010 Capital Plan





# Taxpayer Bill Of Rights (TABOR)

- Senate Joint Resolution 2420.
- Sponsored by Senator Haridopolos.
- “...revenues collected by each local government for any fiscal year shall be limited to revenues collected in the 2010-2011 fiscal year plus an annual adjustment for growth.”
- “Growth” means an amount equal to a government’s revenues collected in the 2010-2011 fiscal year multiplied for each subsequent year by the combined rate of inflation and rate of population change.”



# Taxpayer Bill Of Rights (TABOR)

- This applies to:
  - Taxes
  - Fees
  - Assessments
  - Licenses
  - Fines
  - Charges For Services



# *Taxpayer Bill Of Rights (TABOR)*

- Board's ability to increase the millage rate in future years will be limited.
  - May only be exceeded by voter approval.
  - Unless a 'hold harmless' clause is inserted this will have an adverse impact on future budgets.
- Any new source of revenue must be approved by two-thirds of the voters.



# *Taxpayer Bill Of Rights (TABOR)*

- Excess revenue collected shall be transferred to a budget stabilization fund.
  - Limited to 3% of the last completed fiscal year's revenue.
- Additional excess revenue shall be held in cash reserves and treated as revenue in the first or second fiscal year.