

Unit Information

Unit Type: County

Year: 2016

Unit Name: St Lucie

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Shai Francis

Title: Chief Operating Officer of Financial Services

Phone: (772) 462-1482

Address:

2300 Virginia Avenue
Room 226
Fort Pierce, FL 34982

Contact Information

Name: Mrs. Lorna Smart

Title: Accounting Manager

Phone: (772) 462-2157

Email: smartl@stlucieclerk.com

Address:

2300 Virginia Avenue
Room 226
Fort Pierce, FL 34982

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/2/2017

Audit Received Date: 6/2/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$128,813,045

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/2/2017

Auditor Name: Berger, Toombs, Elam, Gaines & Frank CPA's

Address:
600 Citrus Avenue,
Suite 200
Fort Pierce, FL 34950

Certification

Chief Financial Officer

Name: Shai Francis

Title: Chief Operating Officer of Financial Services

Chairman/Elected Official

Name: Chris Dzadovsky

Title: Chairperson, Board of County Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

☐☐

Revenues Report for FYE 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	64,708,344	71,028,140	244,918								135,981,402
312100 - Local Option Taxes		2,432,468	1,219,886								3,652,354
312300 - County Ninth-Cent Voted Fuel Tax		1,522,374									1,522,374
312410 - First Local Option Fuel Tax		1,602,781									1,602,781
312420 - Second Local Option Fuel Tax				1,146,777							1,146,777
315000 - Communications Service Tax (Chapter 202)	852,152										852,152
316000 - Local Business Tax (Chapter 205)	25,119	57,503									82,622
322000 - Building Permits						1,977,052					1,977,052
323100 - Franchise Fee - Electricity	4,024,278										4,024,278
323700 - Franchise Fee - Solid Waste						357,968					357,968
324110 - Impact Fees - Residential - Public Safety				277,235							277,235
324120 - Impact Fees - Commercial - Public Safety				25,806							25,806
324210 - Impact Fees - Residential - Physical Environment						52,139					52,139
324220 - Impact Fees - Commercial - Physical Environment						40,853					40,853
324310 - Impact Fees - Residential - Transportation				2,781,551							2,781,551
324320 - Impact Fees - Commercial - Transportation		43,824		1,752,647							1,796,471
324610 - Impact Fees - Residential - Culture/Recreation				1,613,424							1,613,424
324620 - Impact Fees - Commercial - Culture/Recreation				44,663							44,663
324710 - Impact Fees - Residential - Other				313,604							313,604
324720 - Impact Fees - Commercial - Other				249,302							249,302
325100 - Special Assessments - Capital Improvement		294,995	1,418,185								1,713,180
325200 - Special Assessments - Charges for Public Services						4,573,487					4,573,487
329000 - Other Permits, Fees & Special Assessments		174,261				88,970					263,231
331100 - Federal Grant - General Government	520,932	38,127									559,059
331200 - Federal Grant - Public Safety	112,443	166,730									279,173
331390 - Federal Grant - Other Physical Environment	31,946	610,815									642,761
331410 - Federal Grant - Airport Development											0
331420 - Federal Grant - Mass Transit	96,396	1,847,264									1,943,660
331490 - Federal Grant - Other Transportation	53,924										53,924
331500 - Federal Grant - Economic Environment	1,037,766	520,696									1,558,462
331690 - Federal Grant - Other Human Services	728,312										728,312
334200 - State Grant - Public Safety	78,274	74,080									152,354
334390 - State Grant - Other Physical Environment		399,950									399,950
334410 - State Grant - Airport Development		1,115,073									1,115,073
334490 - State Grant - Other Transportation	20,330	626,323									646,653
334500 - State Grant - Economic Environment		263,826									263,826
334690 - State Grant - Other Human Services											0
334700 - State Grant - Culture/Recreation		109,776		12,980							122,756
334820 - Article V Clerk of Court Trust Fund	853,141										853,141
334890 - State Grant - Other Court-Related											0
335120 - State Revenue Sharing - Proceeds	3,805,836		946,000								4,751,836
335130 - State Revenue Sharing - Insurance Agents County Licenses	52,688										52,688
335140 - State Revenue Sharing - Mobile Home Licenses		135,107									135,107
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	76,990										76,990
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	200,925										200,925

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	4,545,066		3,953,807								8,498,873
335220 - State Revenue Sharing - Enhanced 911 Fee		783,716									783,716
335420 - State Revenue Sharing - Mass Transit		567,368									567,368
335490 - State Revenue Sharing - Other Transportation		3,564,635									3,564,635
335500 - State Revenue Sharing - Economic Environment		458,783									458,783
335900 - State Revenue Sharing - Other	6,060										6,060
337200 - Local Government Unit Grant - Public Safety		2,281,029									2,281,029
337300 - Local Government Unit Grant - Physical Environment		68,500									68,500
337500 - Local Government Unit Grant - Economic Environment	131,958	262,800	661								395,419
337600 - Local Government Unit Grant - Human Services	60,288										60,288
337700 - Local Government Unit Grant - Culture/Recreation											0
337900 - Local Government Unit Grants - Other	18,679										18,679
338000 - Shared Revenue From Other Local Units		1,058,560									1,058,560
339000 - Payments From Other Local Units In Lieu Of Taxes											0
341100 - Service Charge - Recording Fees	1,172,178	682,009									1,854,187
341160 - County Portion (\$2) of \$4 Additional Service Charge		536,219									536,219
341200 - Internal Service Fund Fees and Charges							12,369,586				12,369,586
341300 - Administrative Service Fees		3,709									3,709
341510 - Fees remitted to County from Tax Collector	4,266,049										4,266,049
341520 - Fees remitted to County from Sheriff		235,369									235,369
341800 - County Officer Commission and Fees	19,063										19,063
341900 - Other General Government Charges and Fees	534,632	12,364				7,126					554,122
342400 - Service Charge - Emergency Management Service Fees/Charges		346,244									346,244
342900 - Service Charge - Other Public Safety Charges and Fees	250										250
343200 - Service Charge - Gas Utility						226,822					226,822
343300 - Service Charge - Water Utility						3,345,255					3,345,255
343400 - Service Charge - Garbage/Solid Waste						12,160,644					12,160,644
343500 - Service Charge - Sewer/Wastewater Utility						4,921,424					4,921,424
343600 - Service Charge - Water/Sewer Combination Utility						5,787					5,787
344100 - Service Charge - Airports		440,544									440,544
344900 - Service Charge - Other Transportation Charges		53,411									53,411
347100 - Service Charge - Libraries	27,257										27,257
347200 - Service Charge - Parks and Recreation	1,000,832	118,270				1,236,384					2,355,486
347400 - Service Charge - Special Events	10,725										10,725
347500 - Service Charge - Special Recreation Facilities	108	618,492									618,600
348120 - County Court Criminal - Service Charges	80,049										80,049
348130 - County Court Criminal - Court Costs	1,630										1,630
348140 - County Court Criminal - Non-Local Fines and Forfeitures	118,385										118,385
348220 - Circuit Court Criminal - Service Charges	41,792										41,792
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures	264,644										264,644
348310 - County Court Civil - Filing Fees	951,977										951,977
348320 - County Court Civil - Service Charges	21,658										21,658
348410 - Circuit Court Civil - Filing Fees	511,919										511,919
348420 - Circuit Court Civil - Service Charges	836,503										836,503
348480 - Circuit Court Civil - Fees and Service Charges	1,813										1,813
348520 - Traffic Court - Service Charges	238,021										238,021
348530 - Traffic Court - Court Costs	805,234										805,234

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348610 - Juvenile Court - Filing Fees	300										300
348620 - Juvenile Court - Service Charges	6,691										6,691
348720 - Probate Court - Service Charges	248,570										248,570
348820 - Circuit-Wide Judicial Reimbursement-Other Counties		88,136									88,136
348921 - Court Innovations/Local Requirements		87,254									87,254
348922 - Legal Aid		87,254									87,254
348924 - Juvenile Alternative Programs		87,254									87,254
348930 - State Court Facility Surcharge (\$30)		625,983									625,983
348990 - Other Court Collections Transferred to BOCC	32,163	84,111									116,274
349000 - Other Charges for Services	1,401,532	1,484,672				1,650					2,887,854
351100 - Judgments and Fines - As Decided by County Court Criminal	1,163,090	238,358									1,401,448
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	73,880										73,880
351300 - Judgments and Fines - As Decided by County Court Civil	700	238,481									239,181
351400 - Judgments and Fines - As Decided by Circuit Court Civil	578										578
351700 - Intergovernmental Radio Communication Program			240,794								240,794
351800 - 10% of Fines to Public Records Modernization Trust Fund		325,033									325,033
352000 - Fines - Library	31,872										31,872
354000 - Fines - Local Ordinance Violation	4,401	199,583				2,279					206,263
358200 - Sale of Contraband Property Seized by Law Enforcement		75,000									75,000
359000 - Other Judgments, Fines and Forfeits	307,215										307,215
361100 - Interest	754,862	933,374	103,691	613,031							2,404,958
361400 - Gain (Loss) on Sale of Investments											0
362000 - Rents and Royalties	101,527	33,978		14,668							150,173
364000 - Disposition of Fixed Assets	782,153			22,359							804,512
365000 - Sale of Surplus Materials and Scrap						127,553					127,553
366000 - Contributions and Donations from Private Sources	49,756	651,429	313,342	850,483							1,865,010
367000 - Licenses		8,484									8,484
369900 - Other Miscellaneous Revenues	6,244,153	4,253,203	433,307	279,622		249,947	763,842				12,224,074
381000 - Inter-Fund Group Transfers In	51,524,483	9,502,379	3,542,753	1,638,369							66,207,984
383000 - Installment Purchases & Capital Lease Proceeds			15,000	9,290,379							9,305,379
384000 - Debt Proceeds		185,468	31,278	3,288,722							3,505,468
389100 - Proprietary - Interest						363,507	155,883				519,390
Grand Total	155,674,492	114,345,569	12,463,622	24,215,622		29,738,847	13,289,311				349,727,463

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	960,666										960,666
511.30 - Legislative - Operating Expenses	71,538										71,538
511.60 - Legislative - Capital Outlay	2,252										2,252
512.10 - Executive - Personnel Services	1,263,320										1,263,320

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.30 - Executive - Operating Expenses	191,999										191,999
512.60 - Executive - Capital Outlay	4,349										4,349
513.10 - Financial and Administrative - Personnel Services	14,821,745						234,604				15,056,349
513.30 - Financial and Administrative - Operating Expenses	5,309,344	1,469,638	5,248	13,423			383,435				7,181,088
513.60 - Financial and Administrative - Capital Outlay	444,762			396,630							841,392
513.70 - Financial and Administrative - Debt Service	601		433,307								433,908
513.80 - Financial and Administrative - Grants and Aids	25,000										25,000
514.10 - Legal Counsel - Personnel Services	1,004,491										1,004,491
514.30 - Legal Counsel - Operating Expenses	290,145										290,145
514.60 - Legal Counsel - Capital Outlay	5,585										5,585
515.10 - Comprehensive Planning - Personnel Services	439,848	1,156,997									1,596,845
515.30 - Comprehensive Planning - Operating Expenses	439,846	93,131									532,977
515.60 - Comprehensive Planning - Capital Outlay	45,516										45,516
515.80 - Comprehensive Planning - Grants and Aids	1,738,087	55,366									1,793,453
517.70 - Debt Service Payments - Debt Service	13,530	201,826	7,220,756								7,436,112
519.10 - Other General Government - Personnel Services	6,351,536	422,445					11,709,938				18,483,919
519.30 - Other General Government - Operating Expenses	4,565,039	2,444,774		37,015		12,041	3,339,825				10,398,694
519.60 - Other General Government - Capital Outlay	255,387	97,584		6,031,774							6,384,745
519.70 - Other General Government - Debt Service											0
519.80 - Other General Government - Grants and Aids	50,000										50,000
521.10 - Law Enforcement - Personnel Services	31,101,474	8,104,610									39,206,084
521.30 - Law Enforcement - Operating Expenses	5,070,787	1,844,709									6,915,496
521.60 - Law Enforcement - Capital Outlay	557,742	989,591									1,547,333
521.80 - Law Enforcement - Grants and Aids		51,115									51,115
521.90 - Law Enforcement - Other Uses											0
523.10 - Detention/Corrections - Personnel Services	24,151,287	985,737									25,137,024
523.30 - Detention/Corrections - Operating Expenses	9,790,323	2,188,131									11,978,454
523.60 - Detention/Corrections - Capital Outlay											0
523.70 - Detention/Corrections - Debt Service			214,304								214,304
524.10 - Protective Inspections - Personnel Services		557,171				1,281,059					1,838,230
524.30 - Protective Inspections - Operating Expenses		127,025				327,127					454,152
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief - Personnel Services	207,361	123,603									330,964
525.30 - Emergency and Disaster Relief - Operating Expenses	451,689	303,477									755,166
525.60 - Emergency and Disaster Relief - Capital Outlay	4,446										4,446
526.80 - Ambulance and Rescue Services - Grants and Aids		74,080									74,080
527.80 - Medical Examiners - Grants and Aids		517,454									517,454
529.10 - Other Public Safety - Personnel Services	389,355										389,355
529.30 - Other Public Safety - Operating Expenses	10,053										10,053
529.60 - Other Public Safety - Capital Outlay											0
534.10 - Garbage/Solid Waste - Personnel Services						4,055,623					4,055,623
534.30 - Garbage/Solid Waste - Operating Expenses						13,184,621					13,184,621
534.80 - Garbage/Solid Waste - Grants and Aids						411,843					411,843
534.90 - Garbage/Solid Waste - Other Uses						533,593					533,593
535.10 - Sewer/Wastewater Services - Personnel Services						43,256					43,256
535.30 - Sewer/Wastewater Services - Operating Expenses						2,174,905					2,174,905
535.70 - Sewer/Wastewater Services - Debt Service			138,143								138,143
536.10 - Water/Sewer Services - Personnel Services						734,632					734,632
536.30 - Water/Sewer Services - Operating Expenses						5,490,315					5,490,315

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.10 - Conservation/Resource Management - Personnel Services	901,565	706,040									1,607,605
537.30 - Conservation/Resource Management - Operating Expenses	242,778	1,722,258		2,250							1,967,286
537.60 - Conservation/Resource Management - Capital Outlay	4,365	1,122,677		809,492							1,936,534
537.70 - Conservation/Resource Management - Debt Service						872,039					872,039
539.10 - Other Physical Environment - Personnel Services	661,959	196,279									858,238
539.30 - Other Physical Environment - Operating Expenses	521,287	20,477		37,950							579,714
539.60 - Other Physical Environment - Capital Outlay	163,380	1,607		31,650							196,637
539.90 - Other Physical Environment - Other Uses											0
541.10 - Road/Street Facilities - Personnel Services		4,761,200									4,761,200
541.30 - Road/Street Facilities - Operating Expenses		4,431,417		1,542,808							5,974,225
541.60 - Road/Street Facilities - Capital Outlay		494,578		6,551,619							7,046,197
541.70 - Road/Street Facilities - Debt Service		230,746	2,016,652	21,881							2,269,279
541.90 - Road/Street Facilities - Other Uses											0
542.10 - Airports - Personnel Services		447,182									447,182
542.30 - Airports - Operating Expenses		515,125									515,125
542.60 - Airports - Capital Outlay		733,649									733,649
543.10 - Water - Personnel Services		61,912									61,912
543.30 - Water - Operating Expenses		93,730									93,730
543.60 - Water - Capital Outlay		1,402,237									1,402,237
543.70 - Water - Debt Service		55,358									55,358
549.10 - Other Transportation - Personnel Services		114,344									114,344
549.30 - Other Transportation - Operating Expenses	144,957	154,098									299,055
549.60 - Other Transportation - Capital Outlay		3,384									3,384
549.80 - Other Transportation - Grants and Aids	42,074	4,404,528									4,446,602
552.10 - Industry Development - Personnel Services		133,769									133,769
552.30 - Industry Development - Operating Expenses	10,776	320,948									331,724
552.80 - Industry Development - Grants and Aids	1,903,969	1,754,892									3,658,861
553.10 - Veterans Services - Personnel Services	457,700										457,700
553.30 - Veterans Services - Operating Expenses	35,625										35,625
553.80 - Veterans Services - Grants and Aids	1,000										1,000
554.10 - Housing and Urban Development - Personnel Services	176,707	66,328									243,035
554.30 - Housing and Urban Development - Operating Expenses	673,879	400,717									1,074,596
554.60 - Housing and Urban Development - Capital Outlay		1,090									1,090
554.80 - Housing and Urban Development - Grants and Aids	128,893	771,175									900,068
562.10 - Health - Personnel Services		1,606,236									1,606,236
562.30 - Health - Operating Expenses		1,287,462									1,287,462
562.60 - Health - Capital Outlay		494,102									494,102
562.80 - Health - Grants and Aids	922,647	212,500									1,135,147
564.10 - Public Assistance - Personnel Services	672,811										672,811
564.30 - Public Assistance - Operating Expenses	3,575,579	313									3,575,892
564.60 - Public Assistance - Capital Outlay											0
564.80 - Public Assistance - Grants and Aids	878,462	920									879,382
569.80 - Other Human Services - Grants and Aids	1,391,035										1,391,035
571.10 - Libraries - Personnel Services	2,540,857										2,540,857
571.30 - Libraries - Operating Expenses	786,486	96,438		289,116							1,172,040
571.60 - Libraries - Capital Outlay	450,531	13,337		242,157							706,025
572.10 - Parks/Recreation - Personnel Services	4,078,314	873,320				719,435					5,671,069
572.30 - Parks/Recreation - Operating Expenses	2,085,613	1,402,404		200,663		696,160					4,384,840

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
572.60 - Parks/Recreation - Capital Outlay	25,550	467,148		427,154							919,852
572.70 - Parks/Recreation - Debt Service		1,052,703	901,933								1,954,636
572.80 - Parks/Recreation - Grants and Aids	4,000	1,960,940									1,964,940
572.90 - Parks/Recreation - Other Uses											0
574.30 - Special Events - Operating Expenses											0
575.10 - Special Facilities - Personnel Services	463,473										463,473
575.30 - Special Facilities - Operating Expenses	486,075										486,075
575.60 - Special Facilities - Capital Outlay	1,107	87,376		8,790							97,273
579.10 - Other Culture/Recreation - Personnel Services	161,221	31,661									192,882
579.30 - Other Culture/Recreation - Operating Expenses	92,649										92,649
579.60 - Other Culture/Recreation - Capital Outlay	2,399										2,399
581.90 - Interfund Transfers Out - Other Uses	6,347,220	56,498,516	805,929	1,945,625		610,694					66,207,984
590.70 - Other Non-Operating Disbursements - Debt Service											0
591.70 - Non-Operating Interest Expense - Debt Service											0
601.10 - Court Administration - Personnel Services		505,956									505,956
601.30 - Court Administration - Operating Expenses		2,479,838									2,479,838
601.60 - Court Administration - Capital Outlay		155,109									155,109
601.80 - Court Administration - Grants and Aids		136,552									136,552
604.10 - Clerk of Court Administration - Personnel Services	2,260,988										2,260,988
604.30 - Clerk of Court Administration - Operating Expenses		378,167									378,167
605.10 - Judicial Support - Personnel Services	391,369										391,369
605.30 - Judicial Support - Operating Expenses	3,478,299										3,478,299
614.10 - Clerk of Court - Personnel Services	1,011,878										1,011,878
614.30 - Clerk of Court - Operating Expenses	51,456	113,211									164,667
634.10 - Clerk of Court - Personnel Services	567,316										567,316
634.30 - Clerk of Court - Operating Expenses	12,673										12,673
654.10 - Clerk of Court - Personnel Services	700,843										700,843
654.30 - Clerk of Court - Operating Expenses	30,217										30,217
654.60 - Clerk of Court - Capital Outlay											0
674.10 - Clerk of Court - Personnel Services	527,682										527,682
674.30 - Clerk of Court - Operating Expenses	15,642	68,944									84,586
674.60 - Clerk of Court - Capital Outlay	6,409	15,656									22,065
694.10 - Clerk of Court - Personnel Services	224,078										224,078
694.30 - Clerk of Court - Operating Expenses	10,007										10,007
712.10 - Courthouse Facilities - Personnel Services		522,837									522,837
712.30 - Courthouse Facilities - Operating Expenses		1,030,627									1,030,627
713.30 - Information Systems - Operating Expenses		427,398									427,398
713.60 - Information Systems - Capital Outlay		10,395									10,395
716.10 - Clerk of Court Related Technology - Personnel Services		568,403									568,403
716.30 - Clerk of Court Related Technology - Operating Expenses		46,764									46,764
716.60 - Clerk of Court Related Technology - Capital Outlay		3,362									3,362
724.10 - Clerk of Court - Personnel Services	717,939										717,939
724.30 - Clerk of Court - Operating Expenses	7,484										7,484
744.10 - Clerk of Court - Personnel Services	300,105										300,105
744.30 - Clerk of Court - Operating Expenses	16,773										16,773
744.60 - Clerk of Court - Capital Outlay											0
764.10 - Clerk of Court - Personnel Services	401,186										401,186
764.30 - Clerk of Court - Operating Expenses	19,339										19,339
764.60 - Clerk of Court - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
769.80 - Other County Court-Traffic Costs - Grants and Aids		252,635									252,635
Grand Total	152,195,896	119,353,272	11,736,272	18,589,997		31,147,343	15,667,802				348,690,582

Data Element Worksheet Report for FYE: 2016, St Lucie

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Central Florida Foreign-Trade Zone Inc.	Blended in Primary Report	\$0	\$900	\$0
Special District - St. Lucie County Erosion District	Blended in Primary Report	\$1,923,587	\$1,421,560	\$0
Special District - St. Lucie County Housing Finance Authority	Blended in Primary Report	\$18,694	\$1,898	\$0
Special District - St. Lucie County Mosquito Control District	Blended in Primary Report	\$4,459,977	\$3,314,591	\$0
Special District - St. Lucie County Sustainability District	Blended in Primary Report	\$8,314	\$189,784	\$0
Special District - St. Lucie County Water and Sewer District	Blended in Primary Report	\$6,148,780	\$6,668,358	\$20,312,913
Other Entity - Treasure Coast Education esearch and DevelopmentAuthority	Blended in Primary Report	\$1,100	\$306,574	\$0
Special District - Treasure Coast Education, Research and Development Authority	Blended in Primary Report	\$0	\$0	\$0

