

### Unit Information

Unit Type: County

Year: 2017

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: 6/1/2018

Audit Received Date: 6/1/2018

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$179,780,132

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/25/2018

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

Address:

600 Citrus Ave  
Suite 200  
Fort Pierce, FL 34950

### Certification

#### Chief Financial Officer

Name: Shai Francis

Title: COO of Financial Services

#### Chairman/Elected Official

Name: Frannie Hutchinson

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?

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Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	69,481,275	75,858,921	398								145,340,594
312100 - Local Option Taxes		2,258,514	1,595,663								3,854,177
312300 - County Ninth-Cent Voted Fuel Tax		1,542,705									1,542,705
312410 - First Local Option Fuel Tax		1,631,867									1,631,867
312420 - Second Local Option Fuel Tax				1,163,813							1,163,813
315000 - Communications Service Tax (Chapter 202)		830,139									830,139
316000 - Local Business Tax (Chapter 205)	24,457	57,067									81,524
322000 - Building Permits	1,500					2,183,903					2,185,403
323100 - Franchise Fee - Electricity	3,949,128										3,949,128
323700 - Franchise Fee - Solid Waste						350,832					350,832
323900 - Franchise Fee - Other		243,400									243,400
324110 - Impact Fees - Residential - Public Safety				275,149							275,149
324120 - Impact Fees - Commercial - Public Safety				17,609							17,609
324210 - Impact Fees - Residential - Physical Environment						359,102					359,102
324220 - Impact Fees - Commercial - Physical Environment						78,489					78,489
324310 - Impact Fees - Residential - Transportation				4,021,635							4,021,635
324320 - Impact Fees - Commercial - Transportation				529,277							529,277
324610 - Impact Fees - Residential - Culture/Recreation				2,075,420							2,075,420
324620 - Impact Fees - Commercial - Culture/Recreation				231,282							231,282
324710 - Impact Fees - Residential - Other				422,262							422,262
324720 - Impact Fees - Commercial - Other				76,854							76,854
325100 - Special Assessments - Capital Improvement		268,787	1,326,483								1,595,270
325200 - Special Assessments - Charges for Public Services						4,582,162					4,582,162
329000 - Other Permits, Fees & Special Assessments		168,561				77,110					245,671
331100 - Federal Grant - General Government	532,556	232,911		169,378							934,845
331200 - Federal Grant - Public Safety	102,753	213,535									316,288
331390 - Federal Grant - Other Physical Environment	119,886	787,714									907,600
331410 - Federal Grant - Airport Development		11,325									11,325
331420 - Federal Grant - Mass Transit	125,047	1,846,800									1,971,847
331500 - Federal Grant - Economic Environment	507,987	490,864									998,851
331610 - Federal Grant - Health or Hospitals		43,922									43,922
331690 - Federal Grant - Other Human Services	739,682										739,682
334200 - State Grant - Public Safety	107,286	53,433									160,719
334390 - State Grant - Other Physical Environment		1,940,050									1,940,050
334410 - State Grant - Airport Development		4,861,599		304,327							5,165,926
334490 - State Grant - Other Transportation	26,860	1,808,716									1,835,576
334500 - State Grant - Economic Environment		166,713	499,998								666,711
334690 - State Grant - Other Human Services	240,567										240,567
334700 - State Grant - Culture/Recreation	47,125	99,698		487,020							633,843
334820 - Article V Clerk of Court Trust Fund	598,314										598,314
335120 - State Revenue Sharing - Proceeds	3,518,361		946,000								4,464,361
335130 - State Revenue Sharing - Insurance Agents County Licenses	42,926										42,926
335140 - State Revenue Sharing - Mobile Home Licenses		115,674									115,674
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	77,277										77,277
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	4,438,433		3,953,807								8,392,240
335220 - State Revenue Sharing - Enhanced 911 Fee		858,575									858,575
335410 - State Revenue Sharing - Airport Development				11,331							11,331
335420 - State Revenue Sharing - Mass Transit		588,225									588,225
335490 - State Revenue Sharing - Other Transportation		3,696,338									3,696,338
335500 - State Revenue Sharing - Economic Environment		479,704									479,704
335900 - State Revenue Sharing - Other	9,687										9,687
337200 - Local Government Unit Grant - Public Safety		2,383,210									2,383,210
337300 - Local Government Unit Grant - Physical Environment		48,211		20,400							68,611
337500 - Local Government Unit Grant - Economic Environment	108,505	202,237	508								311,250
337600 - Local Government Unit Grant - Human Services	59,232	10,444									69,676
337900 - Local Government Unit Grants - Other	174,750	367									175,117
338000 - Shared Revenue From Other Local Units		1,231,975									1,231,975
341100 - Service Charge - Recording Fees	1,259,484	739,593									1,999,077
341160 - County Portion (\$2) of \$4 Additional Service Charge		582,161									582,161
341200 - Internal Service Fund Fees and Charges							15,762,063				15,762,063
341300 - Administrative Service Fees		4,399									4,399
341510 - Fees remitted to County from Tax Collector	4,329,886										4,329,886
341520 - Fees remitted to County from Sheriff		232,509									232,509
341800 - County Officer Commission and Fees	21,245										21,245
341900 - Other General Government Charges and Fees	524,840	27,973				98,360					651,173
342400 - Service Charge - Emergency Management Service Fees/Charges		349,692									349,692
342900 - Service Charge - Other Public Safety Charges and Fees	150										150
343200 - Service Charge - Gas Utility						244,329					244,329
343300 - Service Charge - Water Utility						3,548,314					3,548,314
343400 - Service Charge - Garbage/Solid Waste						12,532,781					12,532,781
343500 - Service Charge - Sewer/Wastewater Utility						4,874,193					4,874,193
343600 - Service Charge - Water/Sewer Combination Utility						922					922
343900 - Service Charge - Other Physical Environment Charges						17,490					17,490
344100 - Service Charge - Airports		439,737									439,737
344900 - Service Charge - Other Transportation Charges		50,000									50,000
347100 - Service Charge - Libraries	30,890										30,890
347200 - Service Charge - Parks and Recreation	1,014,386	17,109				1,364,595					2,396,090
347400 - Service Charge - Special Events	9,441										9,441
347500 - Service Charge - Special Recreation Facilities		844,876									844,876
348120 - County Court Criminal - Service Charges	72,792										72,792
348130 - County Court Criminal - Court Costs	1,619										1,619
348140 - County Court Criminal - Non-Local Fines and Forfeitures	109,218										109,218
348210 - Circuit Court Criminal - Filing Fees	350										350
348220 - Circuit Court Criminal - Service Charges	39,568										39,568
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures	290,558										290,558
348310 - County Court Civil - Filing Fees	1,084,217										1,084,217
348320 - County Court Civil - Service Charges	28,880										28,880
348410 - Circuit Court Civil - Filing Fees	537,021										537,021
348420 - Circuit Court Civil - Service Charges	587,860										587,860
348480 - Circuit Court Civil - Fees and Service Charges	1,768										1,768
348510 - Traffic Court - Filing Fees	1,960										1,960

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348520 - Traffic Court - Service Charges	225,868										225,868
348530 - Traffic Court - Court Costs	740,238										740,238
348610 - Juvenile Court - Filing Fees	300										300
348620 - Juvenile Court - Service Charges	5,956										5,956
348720 - Probate Court - Service Charges	244,107										244,107
348820 - Circuit-Wide Judicial Reimbursement-Other Counties		33,157									33,157
348921 - Court Innovations/Local Requirements		82,149									82,149
348922 - Legal Aid		82,149									82,149
348924 - Juvenile Alternative Programs		82,149									82,149
348930 - State Court Facility Surcharge (\$30)		570,768									570,768
348990 - Other Court Collections Transferred to BOCC	38,386	77,726									116,112
349000 - Other Charges for Services	1,397,315	1,974,726				2,050					3,374,091
351100 - Judgments and Fines - As Decided by County Court Criminal	988,153	247,594									1,235,747
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	75,890										75,890
351300 - Judgments and Fines - As Decided by County Court Civil		224,858									224,858
351500 - Judgments and Fines - As Decided by Traffic Court	9,323										9,323
351600 - Judgments and Fines - As Decided by Juvenile Court	71										71
351700 - Intergovernmental Radio Communication Program			227,496								227,496
351800 - 10% of Fines to Public Records Modernization Trust Fund	78,620	213,042									291,662
352000 - Fines - Library	29,962										29,962
354000 - Fines - Local Ordinance Violation	44,742	179,808				4,750					229,300
358200 - Sale of Contraband Property Seized by Law Enforcement		135,000									135,000
359000 - Other Judgments, Fines and Forfeits	166,614										166,614
361100 - Interest	1,078,700	973,551	150,363	830,991							3,033,605
362000 - Rents and Royalties	89,022	31,915		10,409							131,346
364000 - Disposition of Fixed Assets		1,600				-596,696					-595,096
365000 - Sale of Surplus Materials and Scrap						136,053					136,053
366000 - Contributions and Donations from Private Sources	416,167	398,984	71,832	665,274							1,552,257
367000 - Licenses		11,434									11,434
369900 - Other Miscellaneous Revenues	6,352,875	2,784,775	513,656	229,102		1,116,624	894,618				11,891,650
381000 - Inter-Fund Group Transfers In	54,575,370	10,691,443	4,782,503	1,397,766		13,216,689					84,663,771
383000 - Installment Purchases & Capital Lease Proceeds		8,967,201									8,967,201
384000 - Debt Proceeds	1,902,352	219,973	356,946	55,030,587							57,509,858
385000 - Proceeds from Refunding Bonds			4,832,000								4,832,000
389100 - Proprietary - Interest						433,182	176,864				610,046
392000 - Extraordinary Items (Gain)						461					461
393000 - Special Items(Gain)						5,887,904					5,887,904
Grand Total	163,640,683	136,304,252	19,257,653	67,969,886		50,513,599	16,833,545				454,519,618

## Expenditures Report for FYE 2017



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,051,769										1,051,769
511.30 - Legislative - Operating Expenses	69,845										69,845
512.10 - Executive - Personnel Services	1,216,623										1,216,623
512.30 - Executive - Operating Expenses	217,843										217,843
512.80 - Executive - Grants and Aids	1,000										1,000
513.10 - Financial and Administrative - Personnel Services	15,896,006						290,544				16,186,550
513.30 - Financial and Administrative - Operating Expenses	4,932,314	1,458,705	2,788	13,423			383,478				6,790,708
513.60 - Financial and Administrative - Capital Outlay	572,887			654,658							1,227,545
513.70 - Financial and Administrative - Debt Service	105		456,457								456,562
513.80 - Financial and Administrative - Grants and Aids	25,000										25,000
514.10 - Legal Counsel - Personnel Services	1,041,741										1,041,741
514.30 - Legal Counsel - Operating Expenses	431,436										431,436
515.10 - Comprehensive Planning - Personnel Services	467,570	1,265,506									1,733,076
515.30 - Comprehensive Planning - Operating Expenses	268,806	230,346									499,152
515.80 - Comprehensive Planning - Grants and Aids	547,209	55,366									602,575
517.70 - Debt Service Payments - Debt Service	8,138	60,223	11,955,955								12,024,316
519.10 - Other General Government - Personnel Services	6,745,151	524,137					12,417,457				19,686,745
519.30 - Other General Government - Operating Expenses	5,690,236	2,868,617		13,094		13,106	3,492,127				12,077,180
519.60 - Other General Government - Capital Outlay	223,156	528,402		7,989,804							8,741,362
519.80 - Other General Government - Grants and Aids	50,000										50,000
521.10 - Law Enforcement - Personnel Services	31,760,553	7,631,912									39,392,465
521.30 - Law Enforcement - Operating Expenses	5,792,320	1,371,765									7,164,085
521.60 - Law Enforcement - Capital Outlay	2,426,080	9,499,290									11,925,370
521.70 - Law Enforcement - Debt Service	10,199										10,199
521.80 - Law Enforcement - Grants and Aids		67,922									67,922
523.10 - Detention/Corrections - Personnel Services	25,523,344	2,363,901									27,887,245
523.30 - Detention/Corrections - Operating Expenses	9,995,350	2,421,652									12,417,002
523.60 - Detention/Corrections - Capital Outlay		142,026									142,026
523.70 - Detention/Corrections - Debt Service			273,070								273,070
524.10 - Protective Inspections - Personnel Services		558,486				1,521,988					2,080,474
524.30 - Protective Inspections - Operating Expenses		80,928				395,599					476,527
525.10 - Emergency and Disaster Relief - Personnel Services	261,264	128,440									389,704
525.30 - Emergency and Disaster Relief - Operating Expenses	492,187	243,337									735,524
525.60 - Emergency and Disaster Relief - Capital Outlay	12,119										12,119
526.80 - Ambulance and Rescue Services - Grants and Aids		53,433									53,433
527.80 - Medical Examiners - Grants and Aids		633,757									633,757
529.10 - Other Public Safety - Personnel Services	459,796										459,796
529.30 - Other Public Safety - Operating Expenses	11,138										11,138
529.60 - Other Public Safety - Capital Outlay	6,124										6,124
534.10 - Garbage/Solid Waste - Personnel Services						3,916,430					3,916,430
534.30 - Garbage/Solid Waste - Operating Expenses	1,119,053					15,515,020					16,634,073
534.80 - Garbage/Solid Waste - Grants and Aids						441,369					441,369
534.90 - Garbage/Solid Waste - Other Uses						663,652					663,652
535.10 - Sewer/Wastewater Services - Personnel Services						20,399					20,399
535.30 - Sewer/Wastewater Services - Operating Expenses						2,344,712					2,344,712
535.70 - Sewer/Wastewater Services - Debt Service			125,300								125,300
536.10 - Water/Sewer Services - Personnel Services						801,122					801,122
536.30 - Water/Sewer Services - Operating Expenses						5,718,186					5,718,186



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	817,814	831,308									1,649,122
537.30 - Conservation/Resource Management - Operating Expenses	206,659	3,925,063		2,250							4,133,972
537.60 - Conservation/Resource Management - Capital Outlay	1,008	1,305,973		491,979							1,798,960
537.70 - Conservation/Resource Management - Debt Service						860,939					860,939
537.80 - Conservation/Resource Management - Grants and Aids	3,500										3,500
539.10 - Other Physical Environment - Personnel Services	738,807	285,695									1,024,502
539.30 - Other Physical Environment - Operating Expenses	561,489	21,819									583,308
539.60 - Other Physical Environment - Capital Outlay	51,238			528,472							579,710
541.10 - Road/Street Facilities - Personnel Services		5,327,518									5,327,518
541.30 - Road/Street Facilities - Operating Expenses		5,292,502		2,411,291							7,703,793
541.60 - Road/Street Facilities - Capital Outlay		2,335,601		10,549,640							12,885,241
541.70 - Road/Street Facilities - Debt Service		295,716	1,761,658	35,102							2,092,476
542.10 - Airports - Personnel Services		508,541									508,541
542.30 - Airports - Operating Expenses		587,438									587,438
542.60 - Airports - Capital Outlay		5,479,483		14,722							5,494,205
542.80 - Airports - Grants and Aids		8,996									8,996
543.10 - Water - Personnel Services		123,781									123,781
543.30 - Water - Operating Expenses		102,098									102,098
543.60 - Water - Capital Outlay		2,468,258		47,728							2,515,986
549.10 - Other Transportation - Personnel Services		236,667									236,667
549.30 - Other Transportation - Operating Expenses	243,094	231,546									474,640
549.60 - Other Transportation - Capital Outlay		81,592									81,592
549.80 - Other Transportation - Grants and Aids	19,735	4,845,413									4,865,148
552.10 - Industry Development - Personnel Services		191,061									191,061
552.30 - Industry Development - Operating Expenses	23,545	380,147									403,692
552.60 - Industry Development - Capital Outlay		1,681									1,681
552.80 - Industry Development - Grants and Aids	2,173,371	2,214,910									4,388,281
553.10 - Veterans Services - Personnel Services	586,249										586,249
553.30 - Veterans Services - Operating Expenses	22,973										22,973
554.10 - Housing and Urban Development - Personnel Services	150,115	103,605									253,720
554.30 - Housing and Urban Development - Operating Expenses	238,678	261,295									499,973
554.80 - Housing and Urban Development - Grants and Aids	108,316	620,288									728,604
562.10 - Health - Personnel Services		1,747,198									1,747,198
562.30 - Health - Operating Expenses	42	3,515,844									3,515,886
562.60 - Health - Capital Outlay		510,221									510,221
562.80 - Health - Grants and Aids	1,122,647	225,000									1,347,647
564.10 - Public Assistance - Personnel Services	663,894										663,894
564.30 - Public Assistance - Operating Expenses	3,946,744	678									3,947,422
564.80 - Public Assistance - Grants and Aids		893,689									913,845
569.80 - Other Human Services - Grants and Aids	1,209,230	25,000									1,234,230
571.10 - Libraries - Personnel Services	2,912,827										2,912,827
571.30 - Libraries - Operating Expenses	823,441	99,698		542,343							1,465,482
571.60 - Libraries - Capital Outlay	595,187			1,832,087							2,427,274
572.10 - Parks/Recreation - Personnel Services	4,147,749	867,981				791,776					5,807,506
572.30 - Parks/Recreation - Operating Expenses	2,075,689	1,689,374		159,427		702,951					4,627,441
572.60 - Parks/Recreation - Capital Outlay	200,609	1,578,119		1,523,131							3,301,859
572.70 - Parks/Recreation - Debt Service		1,053,092	5,727,923								6,781,015
572.80 - Parks/Recreation - Grants and Aids		2,121,966									2,121,966





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
575.10 - Special Facilities - Personnel Services	478,795										478,795
575.30 - Special Facilities - Operating Expenses	500,936			1,257							502,193
575.60 - Special Facilities - Capital Outlay	1,797	76,487		21,130							99,414
579.10 - Other Culture/Recreation - Personnel Services	215,256	24,263									239,519
579.30 - Other Culture/Recreation - Operating Expenses	84,624										84,624
581.90 - Interfund Transfers Out - Other Uses	9,711,835	59,888,189	432,203	809,711		13,821,833					84,663,771
592.90 - Extraordinary Items(Loss) - Other Uses	5,887,904										5,887,904
601.10 - Court Administration - Personnel Services		557,087									557,087
601.30 - Court Administration - Operating Expenses		2,262,693									2,262,693
601.60 - Court Administration - Capital Outlay		160,664									160,664
601.80 - Court Administration - Grants and Aids		136,552									136,552
604.10 - Clerk of Court Administration - Personnel Services	2,003,810										2,003,810
604.30 - Clerk of Court Administration - Operating Expenses	330,941										330,941
604.60 - Clerk of Court Administration - Capital Outlay	1,288										1,288
605.10 - Judicial Support - Personnel Services	4,298,980										4,298,980
605.30 - Judicial Support - Operating Expenses	32,056										32,056
614.10 - Clerk of Court - Personnel Services	824,543										824,543
614.30 - Clerk of Court - Operating Expenses	102,777	114,910									217,687
634.10 - Clerk of Court - Personnel Services	544,021										544,021
634.30 - Clerk of Court - Operating Expenses	11,812										11,812
654.10 - Clerk of Court - Personnel Services	578,557										578,557
654.30 - Clerk of Court - Operating Expenses	24,697										24,697
674.10 - Clerk of Court - Personnel Services	403,357										403,357
674.30 - Clerk of Court - Operating Expenses	9,194	50,169									59,363
694.10 - Clerk of Court - Personnel Services	240,092										240,092
694.30 - Clerk of Court - Operating Expenses	6,037										6,037
712.10 - Courthouse Facilities - Personnel Services		640,978									640,978
712.30 - Courthouse Facilities - Operating Expenses		1,048,210									1,048,210
712.60 - Courthouse Facilities - Capital Outlay		41,939									41,939
713.30 - Information Systems - Operating Expenses		222,883									222,883
713.60 - Information Systems - Capital Outlay		1,560									1,560
716.10 - Clerk of Court Related Technology - Personnel Services		506,750									506,750
716.30 - Clerk of Court Related Technology - Operating Expenses		74,235									74,235
724.10 - Clerk of Court - Personnel Services	584,778										584,778
724.30 - Clerk of Court - Operating Expenses	6,410										6,410
744.10 - Clerk of Court - Personnel Services	401,931										401,931
744.30 - Clerk of Court - Operating Expenses	19,880										19,880
764.10 - Clerk of Court - Personnel Services	496,370										496,370
764.30 - Clerk of Court - Operating Expenses	25,610										25,610
769.80 - Other County Court-Traffic Costs - Grants and Aids		109,036									109,036
Grand Total	169,692,989	149,627,078	20,735,354	27,641,249		47,529,082	16,583,606				431,809,358

## Data Element Worksheet Report for FYE: 2017, St Lucie



Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Central Florida Foreign-Trade Zone Inc.	Blended in Primary Report	\$0	\$1,073	\$0
Special District - St. Lucie County Erosion District	Blended in Primary Report	\$3,229,355	\$3,609,444	\$0
Special District - St. Lucie County Housing Finance Authority	Blended in Primary Report	\$15,897	\$8,655	\$0
Special District - St. Lucie County Mosquito Control District	Blended in Primary Report	\$4,346,289	\$5,669,296	\$0
Special District - St. Lucie County Sustainability District	Blended in Primary Report	\$256,320	\$218,690	\$0
Special District - St. Lucie County Water and Sewer District	Blended in Primary Report	\$19,483,257	\$6,762,227	\$19,586,925
Other Entity - Treasure Coast Education esearch and DevelopmentAuthority	Blended in Primary Report	\$0	\$262,792	\$0
Special District - Treasure Coast Education, Research and Development Authority	Blended in Primary Report	\$0	\$0	\$0