Unit Information

Unit Type: County

Year: 2019

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: Mr. Michael Mock

Title: Financial Reporting Specialist

Phone: (772) 462-1457

Email: mockm@stlucieclerk.com

Address:

2300 Virginia Avenue
Room 226
Fort Pierce, FL 34982

Certification

Chief Financial Officer

Name: Shai Francis

Title: COO of Financial Services

Chairman/Elected Official

Name: Cathy Townsend

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 Statues?	☐	☐

AFR Details

Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 6/2/2020

Audit Received Date: 6/3/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $185,189,823

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/27/2020

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

Address:
600 Citrus Avenue
Fort Pierce, FL 34950

Revenues Report for FYE 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	80,874,637	94,408,920									175,283,557
312100 - Local Option Taxes		1,104,157	3,046,808								4,150,965
312300 - County Ninth-Cent Voted Fuel Tax		1,674,827									1,674,827
312410 - First Local Option Fuel Tax		1,772,018									1,772,018
312420 - Second Local Option Fuel Tax				1,250,877							1,250,877
312600 - Discretionary Sales Surtaxes				5,949,774							5,949,774
315000 - Communications Service Tax (Chapter 202)		788,494									788,494
316000 - Local Business Tax (Chapter 205)	25,427	59,329									84,756
322000 - Building Permits	2,000					2,823,624					2,825,624
323100 - Franchise Fee - Electricity	3,921,290										3,921,290
323700 - Franchise Fee - Solid Waste						363,874					363,874
324110 - Impact Fees - Residential - Public Safety				518,165							518,165
324120 - Impact Fees - Commercial - Public Safety				145,342							145,342
324210 - Impact Fees - Residential - Physical Environment						1,513,808					1,513,808
324220 - Impact Fees - Commercial - Physical Environment						79,072					79,072
324310 - Impact Fees - Residential - Transportation				8,362,539							8,362,539
324320 - Impact Fees - Commercial - Transportation		47,030		864,649							911,679
324610 - Impact Fees - Residential - Culture/Recreation				5,080,763							5,080,763
324620 - Impact Fees - Commercial - Culture/Recreation				454,589							454,589
324710 - Impact Fees - Residential - Other				937,244							937,244
324720 - Impact Fees - Commercial - Other				207,860							207,860
325100 - Special Assessments - Capital Improvement		359,792	500,042								859,834
325200 - Special Assessments - Charges for Public Services						4,670,512					4,670,512
329000 - Other Permits, Fees & Special Assessments		207,503				83,285					290,788
331100 - Federal Grant - General Government	692,993										692,993
331200 - Federal Grant - Public Safety	2,025,488	3,228,308				314,874					5,568,670
331390 - Federal Grant - Other Physical Environment		199,123									199,123
331410 - Federal Grant - Airport Development		46,949									46,949
331420 - Federal Grant - Mass Transit	100,917	3,068,815									3,169,732
331500 - Federal Grant - Economic Environment	585,574	402,985									988,559
331610 - Federal Grant - Health or Hospitals	761,442										761,442
331690 - Federal Grant - Other Human Services	876,960										876,960
334200 - State Grant - Public Safety	192,576	824,257				52,479					1,069,312
334390 - State Grant - Other Physical Environment	81,885	557,005		1,912,752							2,551,642
334410 - State Grant - Airport Development		3,047,255		4,654,858							7,702,113
334490 - State Grant - Other Transportation	123	2,412,075									2,412,198
334500 - State Grant - Economic Environment			999,996								999,996
334690 - State Grant - Other Human Services	29,666										29,666
334700 - State Grant - Culture/Recreation	8,400	106,126									114,526
334820 - Article V Clerk of Court Trust Fund	67,755										67,755
334900 - State Grant - Other	192,750										192,750
335120 - State Revenue Sharing - Proceeds	4,233,573	104	1,071,586								5,305,263
335130 - State Revenue Sharing - Insurance Agents County Licenses	57,678										57,678
335140 - State Revenue Sharing - Mobile Home Licenses		114,759									114,759
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	83,181										83,181

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	200,925										200,925
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	6,086,753		4,149,106								10,235,859
335220 - State Revenue Sharing - Enhanced 911 Fee		1,011,693									1,011,693
335420 - State Revenue Sharing - Mass Transit		625,780									625,780
335490 - State Revenue Sharing - Other Transportation		3,915,448									3,915,448
335500 - State Revenue Sharing - Economic Environment		297,890									297,890
335900 - State Revenue Sharing - Other	2,500										2,500
337200 - Local Government Unit Grant - Public Safety		4,483,487									4,483,487
337500 - Local Government Unit Grant - Economic Environment	75,348	392,196									467,544
337700 - Local Government Unit Grant - Culture/Recreation	234,088										234,088
337900 - Local Government Unit Grants - Other	240,011	3,260									243,271
338000 - Shared Revenue From Other Local Units		1,343,654									1,343,654
341100 - Service Charge - Recording Fees	1,316,612	774,784									2,091,396
341160 - County Portion ($2) of $4 Additional Service Charge		609,556									609,556
341200 - Internal Service Fund Fees and Charges	400,064	3,249					17,205,740				17,609,053
341510 - Fees remitted to County from Tax Collector	4,762,257										4,762,257
341520 - Fees remitted to County from Sheriff		209,965									209,965
341800 - County Officer Commission and Fees	25,526										25,526
341900 - Other General Government Charges and Fees	630,203	52,725				55,167					738,095
342400 - Service Charge - Emergency Management Service Fees/Charges		329,761									329,761
342900 - Service Charge - Other Public Safety Charges and Fees	150										150
343200 - Service Charge - Gas Utility						212,175					212,175
343300 - Service Charge - Water Utility						3,816,908					3,816,908
343400 - Service Charge - Garbage/Solid Waste						11,442,780					11,442,780
343500 - Service Charge - Sewer/Wastewater Utility						5,163,259					5,163,259
343900 - Service Charge - Other Physical Environment Charges						23,888					23,888
344100 - Service Charge - Airports		468,396									468,396
344200 - Service Charge - Water Ports and Terminals		144,855									144,855
344900 - Service Charge - Other Transportation Charges		61,314									61,314
347100 - Service Charge - Libraries	36,846										36,846
347200 - Service Charge - Parks and Recreation	1,175,133	26,806				1,491,784					2,693,723
347400 - Service Charge - Special Events	9,546										9,546
348120 - County Court Criminal - Service Charges	92,044										92,044
348130 - County Court Criminal - Court Costs	2,535										2,535
348140 - County Court Criminal - Non-Local Fines and Forfeitures	92,000										92,000
348210 - Circuit Court Criminal - Filing Fees	633										633
348220 - Circuit Court Criminal - Service Charges	26,550										26,550
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures	307,685										307,685
348310 - County Court Civil - Filing Fees	1,589,915										1,589,915
348320 - County Court Civil - Service Charges	21,876										21,876
348410 - Circuit Court Civil - Filing Fees	630,117										630,117
348420 - Circuit Court Civil - Service Charges	470,563										470,563
348480 - Circuit Court Civil - Fees and Service Charges	1,952										1,952
348510 - Traffic Court - Filing Fees	6,720										6,720
348520 - Traffic Court - Service Charges	266,679										266,679
348530 - Traffic Court - Court Costs	883,049										883,049

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348610 - Juvenile Court - Filing Fees	350										350
348620 - Juvenile Court - Service Charges	7,611										7,611
348710 - Probate Court - Filing Fees	257,521										257,521
348720 - Probate Court - Service Charges	30,290										30,290
348921 - Court Innovations/Local Requirements		70,989									70,989
348922 - Legal Aid		70,989									70,989
348924 - Juvenile Alternative Programs		70,989									70,989
348930 - State Court Facility Surcharge ($30)		693,834									693,834
348990 - Other Court Collections Transferred to BOCC	32,027	89,673									121,700
349000 - Other Charges for Services	1,426,247	2,214,794				3,550					3,644,591
351100 - Judgments and Fines - As Decided by County Court Criminal	969,959	279,427									1,249,386
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	108,833										108,833
351300 - Judgments and Fines - As Decided by County Court Civil		233,785									233,785
351500 - Judgments and Fines - As Decided by Traffic Court	18,825										18,825
351600 - Judgments and Fines - As Decided by Juvenile Court	707										707
351700 - Intergovernmental Radio Communication Program			293,879								293,879
351800 - 10% of Fines to Public Records Modernization Trust Fund	332,927										332,927
352000 - Fines - Library	25,688										25,688
354000 - Fines - Local Ordinance Violation	62,102	160,909				7,321					230,332
358200 - Sale of Contraband Property Seized by Law Enforcement		50,000									50,000
359000 - Other Judgments, Fines and Forfeits	158,302										158,302
361100 - Interest	2,721,196	2,276,662	589,701	3,564,089							9,151,648
362000 - Rents and Royalties	136,802	2,743,300		8,626		16,500					2,905,228
364000 - Disposition of Fixed Assets	114,325	802,925		216,125		134,323					1,267,698
365000 - Sale of Surplus Materials and Scrap	2,994	321				1,484,934					1,488,249
366000 - Contributions and Donations from Private Sources	94,889	417,184	696,529	974,878							2,183,480
367000 - Licenses		11,296									11,296
369300 - Settlements		149,132									149,132
369900 - Other Miscellaneous Revenues	7,035,018	1,851,881	455,907	147,042		348,918	890,598				10,729,364
381000 - Inter-Fund Group Transfers In	61,871,437	15,392,470	6,773,592	793,374							84,830,873
383000 - Installment Purchases & Capital Lease Proceeds	304,432										304,432
384000 - Debt Proceeds		162,453		2,628,210							2,790,663
389100 - Proprietary - Interest						1,094,384	492,981				1,587,365
Grand Total	190,115,077	156,927,663	18,577,146	38,671,756		35,197,419	18,589,319				458,078,380

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,130,383										1,130,383
511.30 - Legislative - Operating Expenses	76,679										76,679
512.10 - Executive - Personnel Services	1,438,854										1,438,854

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.30 - Executive - Operating Expenses	400,957										400,957
512.60 - Executive - Capital Outlay	84,493										84,493
513.10 - Financial and Administrative - Personnel Services	18,144,088						342,695				18,486,783
513.30 - Financial and Administrative - Operating Expenses	5,947,526	1,473,412		3,208			1,162,864				8,587,010
513.60 - Financial and Administrative - Capital Outlay	620,265			1,150,295							1,770,560
513.70 - Financial and Administrative - Debt Service			455,907								455,907
514.10 - Legal Counsel - Personnel Services	1,133,707										1,133,707
514.30 - Legal Counsel - Operating Expenses	447,415										447,415
514.60 - Legal Counsel - Capital Outlay	5,520										5,520
515.10 - Comprehensive Planning - Personnel Services	655,396	1,374,353				4,432					2,034,181
515.30 - Comprehensive Planning - Operating Expenses	508,888	367,136									876,024
515.60 - Comprehensive Planning - Capital Outlay		3,119									3,119
515.80 - Comprehensive Planning - Grants and Aids	594,104	25,000									619,104
517.70 - Debt Service Payments - Debt Service			8,968,910								8,968,910
519.10 - Other General Government - Personnel Services	7,067,518	574,235					13,109,738				20,751,491
519.30 - Other General Government - Operating Expenses	6,119,666	2,324,684				14,781	5,082,176				13,541,307
519.60 - Other General Government - Capital Outlay	781,951	207,650		788,895							1,778,496
519.70 - Other General Government - Debt Service	135,608										135,608
519.80 - Other General Government - Grants and Aids	50,000										50,000
521.10 - Law Enforcement - Personnel Services	36,109,371	11,541,639									47,651,010
521.30 - Law Enforcement - Operating Expenses	5,484,472	2,051,536									7,536,008
521.60 - Law Enforcement - Capital Outlay	379,752	417,076									796,828
521.70 - Law Enforcement - Debt Service	901,353										901,353
521.80 - Law Enforcement - Grants and Aids		89,706									89,706
523.10 - Detention/Corrections - Personnel Services	29,251,958	2,918,062									32,170,020
523.30 - Detention/Corrections - Operating Expenses	14,420,598	2,842,746									17,263,344
523.60 - Detention/Corrections - Capital Outlay	18,572	154,984									173,556
523.70 - Detention/Corrections - Debt Service			273,060								273,060
524.10 - Protective Inspections - Personnel Services		717,731				2,033,623					2,751,354
524.30 - Protective Inspections - Operating Expenses		135,745		167		517,370					653,282
525.10 - Emergency and Disaster Relief - Personnel Services	277,000	134,700									411,700
525.30 - Emergency and Disaster Relief - Operating Expenses	437,774	178,315									616,089
525.60 - Emergency and Disaster Relief - Capital Outlay	10,470	2,201									12,671
526.80 - Ambulance and Rescue Services - Grants and Aids		39,231									39,231
527.30 - Medical Examiners - Operating Expenses		6									6
527.80 - Medical Examiners - Grants and Aids		821,308									821,308
529.10 - Other Public Safety - Personnel Services	570,568										570,568
529.30 - Other Public Safety - Operating Expenses	12,812										12,812
529.60 - Other Public Safety - Capital Outlay	10,132										10,132
534.10 - Garbage/Solid Waste - Personnel Services						4,416,384					4,416,384
534.30 - Garbage/Solid Waste - Operating Expenses	81,885					17,290,073					17,371,958
534.80 - Garbage/Solid Waste - Grants and Aids						743,140					743,140
536.10 - Water/Sewer Services - Personnel Services						764,854					764,854
536.30 - Water/Sewer Services - Operating Expenses						7,986,407					7,986,407
537.10 - Conservation/Resource Management - Personnel Services	782,372	1,068,439									1,850,811
537.30 - Conservation/Resource Management - Operating Expenses	1,100,006	1,464,960		10,296							2,575,262
537.60 - Conservation/Resource Management - Capital Outlay	6,399	945,823		924,234							1,876,456
537.70 - Conservation/Resource Management - Debt Service						816,339					816,339

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.80 - Conservation/Resource Management - Grants and Aids	3,000										3,000
539.10 - Other Physical Environment - Personnel Services	842,469	432,073									1,274,542
539.30 - Other Physical Environment - Operating Expenses	554,385	77,732									632,117
539.60 - Other Physical Environment - Capital Outlay	142,342	3,000									145,342
541.10 - Road/Street Facilities - Personnel Services		5,765,978									5,765,978
541.30 - Road/Street Facilities - Operating Expenses	111,014	3,957,079		3,840,532							7,908,625
541.60 - Road/Street Facilities - Capital Outlay	1,330,346	1,840,817		8,053,353							11,224,516
541.70 - Road/Street Facilities - Debt Service		674,070	1,661,173	9,861							2,345,104
542.10 - Airports - Personnel Services		688,388									688,388
542.30 - Airports - Operating Expenses	20,202	492,004									512,206
542.60 - Airports - Capital Outlay		2,196,768		1,289,700							3,486,468
543.10 - Water - Personnel Services		256,113									256,113
543.30 - Water - Operating Expenses		775,688		35,143							810,831
543.60 - Water - Capital Outlay		22,627		91,940							114,567
543.70 - Water - Debt Service			975,071								975,071
549.10 - Other Transportation - Personnel Services	3,672	244,965									248,637
549.30 - Other Transportation - Operating Expenses		447,734									447,734
549.60 - Other Transportation - Capital Outlay		948,250									948,250
549.80 - Other Transportation - Grants and Aids		5,836,381									5,836,381
552.10 - Industry Development - Personnel Services		237,369									237,369
552.30 - Industry Development - Operating Expenses	278,064	284,543									562,607
552.80 - Industry Development - Grants and Aids	2,993,332	2,506,695									5,500,027
553.10 - Veterans Services - Personnel Services	647,761										647,761
553.30 - Veterans Services - Operating Expenses	35,401										35,401
554.10 - Housing and Urban Development - Personnel Services	153,179	92,139									245,318
554.30 - Housing and Urban Development - Operating Expenses	14,221	335,607									349,828
554.80 - Housing and Urban Development - Grants and Aids	559,371	474,163									1,033,534
562.10 - Health - Personnel Services		1,900,659									1,900,659
562.30 - Health - Operating Expenses		1,426,223									1,426,223
562.60 - Health - Capital Outlay		68,056									68,056
562.80 - Health - Grants and Aids	1,122,647	235,000									1,357,647
564.10 - Public Assistance - Personnel Services	617,858										617,858
564.30 - Public Assistance - Operating Expenses	4,625,646	16									4,625,662
564.80 - Public Assistance - Grants and Aids	894,710	18,243									912,953
569.80 - Other Human Services - Grants and Aids	1,401,851	15,000									1,416,851
571.10 - Libraries - Personnel Services	3,548,751										3,548,751
571.30 - Libraries - Operating Expenses	912,821	93,007		323,836							1,329,664
571.60 - Libraries - Capital Outlay	269,776	13,228		24,388							307,392
572.10 - Parks/Recreation - Personnel Services	5,229,392	1,015,775				939,414					7,184,581
572.30 - Parks/Recreation - Operating Expenses	2,323,822	1,516,640				639,587					4,480,049
572.60 - Parks/Recreation - Capital Outlay	55,809	772,665		15,667,541							16,496,015
572.70 - Parks/Recreation - Debt Service		1,052,569	4,372,407								5,424,976
572.80 - Parks/Recreation - Grants and Aids	19,164	2,608,343									2,627,507
575.10 - Special Facilities - Personnel Services	530,579										530,579
575.30 - Special Facilities - Operating Expenses	498,987	18,722									517,709
575.60 - Special Facilities - Capital Outlay				688							688
579.10 - Other Culture/Recreation - Personnel Services	362,670	33,868									396,538
579.30 - Other Culture/Recreation - Operating Expenses	118,704										118,704
581.90 - Interfund Transfers Out - Other Uses	11,698,946	71,506,654	105,719	943,647		575,907					84,830,873

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
601.10 - Court Administration - Personnel Services		664,820									664,820
601.30 - Court Administration - Operating Expenses		2,482,385									2,482,385
601.60 - Court Administration - Capital Outlay		297,896									297,896
601.80 - Court Administration - Grants and Aids		140,922									140,922
604.10 - Clerk of Court Administration - Personnel Services	2,025,016										2,025,016
604.30 - Clerk of Court Administration - Operating Expenses	660,700										660,700
604.60 - Clerk of Court Administration - Capital Outlay	4,378										4,378
605.10 - Judicial Support - Personnel Services	4,564,618										4,564,618
605.30 - Judicial Support - Operating Expenses	22,975										22,975
614.10 - Clerk of Court - Personnel Services	782,907										782,907
614.30 - Clerk of Court - Operating Expenses	91,584	118,384									209,968
634.10 - Clerk of Court - Personnel Services	532,515										532,515
634.30 - Clerk of Court - Operating Expenses	17,510										17,510
634.60 - Clerk of Court - Capital Outlay	6,583										6,583
654.10 - Clerk of Court - Personnel Services	615,356										615,356
654.30 - Clerk of Court - Operating Expenses	33,493										33,493
674.10 - Clerk of Court - Personnel Services	534,918										534,918
674.30 - Clerk of Court - Operating Expenses	12,891	49,068									61,959
694.10 - Clerk of Court - Personnel Services	163,140										163,140
694.30 - Clerk of Court - Operating Expenses	7,380										7,380
712.10 - Courthouse Facilities - Personnel Services		757,646									757,646
712.30 - Courthouse Facilities - Operating Expenses		1,055,104									1,055,104
712.60 - Courthouse Facilities - Capital Outlay		16,800									16,800
713.30 - Information Systems - Operating Expenses		109,061									109,061
714.80 - Public Law Library - Grants and Aids	45,000										45,000
716.10 - Clerk of Court Related Technology - Personnel Services		596,312									596,312
716.30 - Clerk of Court Related Technology - Operating Expenses		33,127									33,127
716.60 - Clerk of Court Related Technology - Capital Outlay		9,627									9,627
724.10 - Clerk of Court - Personnel Services	623,748										623,748
724.30 - Clerk of Court - Operating Expenses	10,840										10,840
744.10 - Clerk of Court - Personnel Services	440,942										440,942
744.30 - Clerk of Court - Operating Expenses	23,515										23,515
764.10 - Clerk of Court - Personnel Services	557,151										557,151
764.30 - Clerk of Court - Operating Expenses	24,720										24,720
769.80 - Other County Court-Traffic Costs - Grants and Aids		109,038									109,038
Grand Total	188,921,284	149,198,838	16,812,247	33,157,724		36,742,311	19,697,473				444,529,877

Data Element Worksheet Report for FYE: 2019, St Lucie

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Central Florida Foreign-Trade Zone Inc.	Blended in Primary Report	$4,714	$900	$0
Special District - St. Lucie County Erosion District	Blended in Primary Report	$2,729,620	$1,265,083	$0
Special District - St. Lucie County Housing Finance Authority	Blended in Primary Report	$17,824	$3,924	$0
Special District - St. Lucie County Mosquito Control District	Blended in Primary Report	$7,967,809	$3,393,422	$0
Special District - St. Lucie County Sustainability District	Blended in Primary Report	$303,007	$315,591	$0
Special District - St. Lucie County Water and Sewer District	Blended in Primary Report	$11,360,262	$9,567,600	$17,644,949
Other Entity - Treasure Coast Education Research and Development Authority	Blended in Primary Report	$332,080	$257,325	$0
Special District - Treasure Coast Education, Research and Development Authority	Blended in Primary Report	$0	$0	$0