

Unit Information

Unit Type: County

Year: 2018

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

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/23/2019

Audit Received Date: 5/23/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$195,467,078

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/22/2019

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: Linda Bartz

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	74,755,560	87,376,280									162,131,840
312100 - Local Option Taxes		1,124,127	3,101,914								4,226,041
312300 - County Ninth-Cent Voted Fuel Tax		1,600,062									1,600,062
312410 - First Local Option Fuel Tax		1,692,231									1,692,231
312420 - Second Local Option Fuel Tax				1,192,435							1,192,435
315000 - Communications Service Tax (Chapter 202)		834,509									834,509
316000 - Local Business Tax (Chapter 205)	26,042	60,765									86,807
322000 - Building Permits	1,000					3,178,770					3,179,770
323100 - Franchise Fee - Electricity	4,146,043										4,146,043
323700 - Franchise Fee - Solid Waste						354,201					354,201
324110 - Impact Fees - Residential - Public Safety				394,942							394,942
324120 - Impact Fees - Commercial - Public Safety				184,523							184,523
324210 - Impact Fees - Residential - Physical Environment						70,359					70,359
324220 - Impact Fees - Commercial - Physical Environment						41,421					41,421
324310 - Impact Fees - Residential - Transportation				5,918,031							5,918,031
324320 - Impact Fees - Commercial - Transportation		20,015		1,121,933							1,141,948
324610 - Impact Fees - Residential - Culture/Recreation				3,620,325							3,620,325
324620 - Impact Fees - Commercial - Culture/Recreation				111,444							111,444
324710 - Impact Fees - Residential - Other				683,688							683,688
324720 - Impact Fees - Commercial - Other				161,653							161,653
325100 - Special Assessments - Capital Improvement		288,333	582,540								870,873
325200 - Special Assessments - Charges for Public Services						4,608,794					4,608,794
329000 - Other Permits, Fees & Special Assessments		191,780				88,155					279,935
331100 - Federal Grant - General Government	601,744	270,817		725,590							1,598,151
331200 - Federal Grant - Public Safety	805,224	192,222									997,446
331390 - Federal Grant - Other Physical Environment		73,492									73,492
331410 - Federal Grant - Airport Development		195,580									195,580
331420 - Federal Grant - Mass Transit	106,618	1,755,375									1,861,993
331500 - Federal Grant - Economic Environment	458,514	334,854									793,368
331610 - Federal Grant - Health or Hospitals		1,353									1,353
331690 - Federal Grant - Other Human Services	730,442										730,442
334200 - State Grant - Public Safety	105,712	48,223									153,935
334390 - State Grant - Other Physical Environment		646,889									646,889
334410 - State Grant - Airport Development		2,427,608		1,545,062							3,972,670
334490 - State Grant - Other Transportation	23,697	743,297									766,994
334500 - State Grant - Economic Environment			999,996								999,996
334690 - State Grant - Other Human Services	186,047										186,047
334700 - State Grant - Culture/Recreation	1,728	108,856									110,584
334820 - Article V Clerk of Court Trust Fund	12,426										12,426
335120 - State Revenue Sharing - Proceeds	3,926,227		1,060,661								4,986,888
335130 - State Revenue Sharing - Insurance Agents County Licenses	45,888										45,888
335140 - State Revenue Sharing - Mobile Home Licenses		116,854									116,854
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	77,057										77,057
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	5,687,626		4,106,807								9,794,433
335220 - State Revenue Sharing - Enhanced 911 Fee		875,301									875,301
335420 - State Revenue Sharing - Mass Transit		598,632									598,632
335490 - State Revenue Sharing - Other Transportation		3,759,602									3,759,602
335500 - State Revenue Sharing - Economic Environment		199,108									199,108
335900 - State Revenue Sharing - Other	4,890										4,890
337200 - Local Government Unit Grant - Public Safety		2,600,129									2,600,129
337300 - Local Government Unit Grant - Physical Environment				120,264							120,264
337500 - Local Government Unit Grant - Economic Environment	95,732	180,246									275,978
337600 - Local Government Unit Grant - Human Services	203										203
337900 - Local Government Unit Grants - Other	190,233	12,323		15,000							217,556
338000 - Shared Revenue From Other Local Units		1,190,603									1,190,603
341100 - Service Charge - Recording Fees	1,350,784	796,087									2,146,871
341160 - County Portion (\$2) of \$4 Additional Service Charge		625,731									625,731
341200 - Internal Service Fund Fees and Charges							16,289,806				16,289,806
341300 - Administrative Service Fees		8,682									8,682
341510 - Fees remitted to County from Tax Collector	4,557,043										4,557,043
341520 - Fees remitted to County from Sheriff		222,081									222,081
341800 - County Officer Commission and Fees	24,239										24,239
341900 - Other General Government Charges and Fees	641,209	14,850				19					656,078
342400 - Service Charge - Emergency Management Service Fees/Charges		337,614									337,614
342900 - Service Charge - Other Public Safety Charges and Fees	250										250
343200 - Service Charge - Gas Utility						228,582					228,582
343300 - Service Charge - Water Utility						3,666,769					3,666,769
343400 - Service Charge - Garbage/Solid Waste						13,783,605					13,783,605
343500 - Service Charge - Sewer/Wastewater Utility						4,878,387					4,878,387
343600 - Service Charge - Water/Sewer Combination Utility						600					600
343900 - Service Charge - Other Physical Environment Charges						17,760					17,760
344100 - Service Charge - Airports		447,379									447,379
344200 - Service Charge - Water Ports and Terminals		64,518									64,518
344900 - Service Charge - Other Transportation Charges		53,982									53,982
347100 - Service Charge - Libraries	35,025										35,025
347200 - Service Charge - Parks and Recreation	1,046,244	27,971				1,412,816					2,487,031
347400 - Service Charge - Special Events	8,352										8,352
348120 - County Court Criminal - Service Charges	70,305										70,305
348130 - County Court Criminal - Court Costs	1,401										1,401
348140 - County Court Criminal - Non-Local Fines and Forfeitures	103,939										103,939
348210 - Circuit Court Criminal - Filing Fees	796										796
348220 - Circuit Court Criminal - Service Charges	28,878										28,878
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures	323,473										323,473
348310 - County Court Civil - Filing Fees	1,330,594										1,330,594
348320 - County Court Civil - Service Charges	22,072										22,072
348410 - Circuit Court Civil - Filing Fees	617,461										617,461
348420 - Circuit Court Civil - Service Charges	499,906										499,906
348480 - Circuit Court Civil - Fees and Service Charges	1,654										1,654
348510 - Traffic Court - Filing Fees	5,600										5,600
348520 - Traffic Court - Service Charges	223,110										223,110

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348530 - Traffic Court - Court Costs	744,704										744,704
348610 - Juvenile Court - Filing Fees	300										300
348620 - Juvenile Court - Service Charges	5,633										5,633
348710 - Probate Court - Filing Fees	251,681										251,681
348720 - Probate Court - Service Charges	34,486										34,486
348820 - Circuit-Wide Judicial Reimbursement-Other Counties		39,768									39,768
348921 - Court Innovations/Local Requirements		80,144									80,144
348922 - Legal Aid		80,144									80,144
348924 - Juvenile Alternative Programs		80,144									80,144
348930 - State Court Facility Surcharge (\$30)		576,026									576,026
348990 - Other Court Collections Transferred to BOCC	34,916	76,259									111,175
349000 - Other Charges for Services	1,388,153	2,122,661				1,550					3,512,364
351100 - Judgments and Fines - As Decided by County Court Criminal	965,045	270,901									1,235,946
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	106,581										106,581
351300 - Judgments and Fines - As Decided by County Court Civil		234,515									234,515
351400 - Judgments and Fines - As Decided by Circuit Court Civil	80										80
351500 - Judgments and Fines - As Decided by Traffic Court	32,207										32,207
351600 - Judgments and Fines - As Decided by Juvenile Court	976										976
351700 - Intergovernmental Radio Communication Program			233,633								233,633
351800 - 10% of Fines to Public Records Modernization Trust Fund	287,704										287,704
352000 - Fines - Library	27,253										27,253
354000 - Fines - Local Ordinance Violation	49,316	182,461				8,373					240,150
358200 - Sale of Contraband Property Seized by Law Enforcement		65,000									65,000
359000 - Other Judgments, Fines and Forfeits	145,155										145,155
361100 - Interest	1,110,242	772,106	180,420	1,507,621							3,570,389
362000 - Rents and Royalties	136,641	34,835	1	7,823							179,300
365000 - Sale of Surplus Materials and Scrap						126,416					126,416
366000 - Contributions and Donations from Private Sources	63,408	432,384	696,842	807,381							2,000,015
367000 - Licenses		9,843									9,843
369900 - Other Miscellaneous Revenues	7,248,283	5,919,084	458,785	582,762		609,102	964,291				15,782,307
381000 - Inter-Fund Group Transfers In	61,477,633	13,074,192	7,166,632	1,022,378							82,740,835
383000 - Installment Purchases & Capital Lease Proceeds	299,947	1,230,188									1,530,135
384000 - Debt Proceeds	2,177,863	25,864,526	299,585	308,404							28,650,378
389100 - Proprietary - Interest						354,715	169,961				524,676
389200 - Proprietary - Federal Grants and Donations						77					77
393000 - Special Items(Gain)						82,500					82,500
Grand Total	179,670,120	163,263,542	18,887,816	20,031,259		33,512,971	17,424,058				432,789,766

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,065,995										1,065,995
511.30 - Legislative - Operating Expenses	72,166										72,166
512.10 - Executive - Personnel Services	1,280,520										1,280,520
512.30 - Executive - Operating Expenses	302,683										302,683
512.60 - Executive - Capital Outlay	40,332										40,332
513.10 - Financial and Administrative - Personnel Services	17,009,867						320,056				17,329,923
513.30 - Financial and Administrative - Operating Expenses	5,316,096	1,511,596	1,717	3,208			858,828				7,691,445
513.60 - Financial and Administrative - Capital Outlay	557,201			4,793,466							5,350,667
513.70 - Financial and Administrative - Debt Service			458,785								458,785
513.80 - Financial and Administrative - Grants and Aids	25,000										25,000
514.10 - Legal Counsel - Personnel Services	1,089,561										1,089,561
514.30 - Legal Counsel - Operating Expenses	553,747										553,747
515.10 - Comprehensive Planning - Personnel Services	481,565	1,194,252									1,675,817
515.30 - Comprehensive Planning - Operating Expenses	487,685	271,018									758,703
515.60 - Comprehensive Planning - Capital Outlay		26,300									26,300
515.80 - Comprehensive Planning - Grants and Aids	544,600	55,366									599,966
517.70 - Debt Service Payments - Debt Service		27,982	8,883,825								8,911,807
519.10 - Other General Government - Personnel Services	6,746,352	570,569					10,937,120				18,254,041
519.30 - Other General Government - Operating Expenses	5,692,177	3,002,922				16,035	4,413,004				13,124,138
519.60 - Other General Government - Capital Outlay	1,045,231	658,573		568,558							2,272,362
519.70 - Other General Government - Debt Service	67,893										67,893
519.80 - Other General Government - Grants and Aids	50,000										50,000
521.10 - Law Enforcement - Personnel Services	34,903,195	8,553,121									43,456,316
521.30 - Law Enforcement - Operating Expenses	5,623,245	1,740,699									7,363,944
521.60 - Law Enforcement - Capital Outlay	2,701,915	156,224									2,858,139
521.70 - Law Enforcement - Debt Service	908,932										908,932
521.80 - Law Enforcement - Grants and Aids		96,987									96,987
523.10 - Detention/Corrections - Personnel Services	27,552,019	2,551,973									30,103,992
523.30 - Detention/Corrections - Operating Expenses	13,003,296	2,665,530									15,668,826
523.60 - Detention/Corrections - Capital Outlay		107,698									107,698
523.70 - Detention/Corrections - Debt Service			273,130								273,130
524.10 - Protective Inspections - Personnel Services		691,347				1,775,678					2,467,025
524.30 - Protective Inspections - Operating Expenses		105,051		437,036		322,278					864,365
525.10 - Emergency and Disaster Relief - Personnel Services	226,599	103,204									329,803
525.30 - Emergency and Disaster Relief - Operating Expenses	736,994	313,467									1,050,461
525.60 - Emergency and Disaster Relief - Capital Outlay	74,308										74,308
526.80 - Ambulance and Rescue Services - Grants and Aids		48,223									48,223
527.80 - Medical Examiners - Grants and Aids		780,873									780,873
529.10 - Other Public Safety - Personnel Services	534,393										534,393
529.30 - Other Public Safety - Operating Expenses	15,492										15,492
529.60 - Other Public Safety - Capital Outlay	11,495										11,495
534.10 - Garbage/Solid Waste - Personnel Services						3,763,991					3,763,991
534.30 - Garbage/Solid Waste - Operating Expenses	1,351,609					13,796,009					15,147,618
534.80 - Garbage/Solid Waste - Grants and Aids						434,963					434,963
535.30 - Sewer/Wastewater Services - Operating Expenses						2,209,548					2,209,548
536.10 - Water/Sewer Services - Personnel Services						703,249					703,249
536.30 - Water/Sewer Services - Operating Expenses						6,277,150					6,277,150
537.10 - Conservation/Resource Management - Personnel Services	773,073	916,885									1,689,958

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.30 - Conservation/Resource Management - Operating Expenses	153,772	2,050,586		7,392							2,211,750
537.60 - Conservation/Resource Management - Capital Outlay	516,768	1,755,286		2,056,413							4,328,467
537.70 - Conservation/Resource Management - Debt Service						840,339					840,339
539.10 - Other Physical Environment - Personnel Services	761,511	409,412									1,170,923
539.30 - Other Physical Environment - Operating Expenses	511,869	45,252									557,121
539.60 - Other Physical Environment - Capital Outlay	72,262										72,262
541.10 - Road/Street Facilities - Personnel Services		5,345,228									5,345,228
541.30 - Road/Street Facilities - Operating Expenses	21,965	4,768,194		1,440,398							6,230,557
541.60 - Road/Street Facilities - Capital Outlay	562,357	2,133,639		8,202,359							10,898,355
541.70 - Road/Street Facilities - Debt Service		319,147	2,343,656	10,294							2,673,097
542.10 - Airports - Personnel Services		636,163									636,163
542.30 - Airports - Operating Expenses		1,509,042									1,509,042
542.60 - Airports - Capital Outlay		1,681,857		424,391							2,106,248
542.80 - Airports - Grants and Aids		148,650									148,650
543.10 - Water - Personnel Services		218,676									218,676
543.30 - Water - Operating Expenses		241,604		28,353							269,957
543.60 - Water - Capital Outlay		27,207,497		309,751							27,517,248
543.70 - Water - Debt Service			526,656								526,656
549.10 - Other Transportation - Personnel Services		301,899									301,899
549.30 - Other Transportation - Operating Expenses	280,000	305,026									585,026
549.60 - Other Transportation - Capital Outlay		207,781									207,781
549.80 - Other Transportation - Grants and Aids		5,726,936									5,726,936
552.10 - Industry Development - Personnel Services		212,348									212,348
552.30 - Industry Development - Operating Expenses	27,469	332,898									360,367
552.80 - Industry Development - Grants and Aids	2,622,140	2,257,068									4,879,208
553.10 - Veterans Services - Personnel Services	617,595										617,595
553.30 - Veterans Services - Operating Expenses	47,922										47,922
553.80 - Veterans Services - Grants and Aids	1,000										1,000
554.10 - Housing and Urban Development - Personnel Services	99,572	98,194									197,766
554.30 - Housing and Urban Development - Operating Expenses	212,343	114,861									327,204
554.80 - Housing and Urban Development - Grants and Aids	250,407	367,758									618,165
562.10 - Health - Personnel Services		1,754,248									1,754,248
562.30 - Health - Operating Expenses	120	5,278,963									5,279,083
562.60 - Health - Capital Outlay		187,570									187,570
562.80 - Health - Grants and Aids	1,122,647	230,000									1,352,647
564.10 - Public Assistance - Personnel Services	658,651										658,651
564.30 - Public Assistance - Operating Expenses	4,258,208	431									4,258,639
564.80 - Public Assistance - Grants and Aids	707,297	4,873									712,170
569.80 - Other Human Services - Grants and Aids	1,294,108	25,000									1,319,108
571.10 - Libraries - Personnel Services	3,401,822										3,401,822
571.30 - Libraries - Operating Expenses	870,531	103,559		343,256							1,317,346
571.60 - Libraries - Capital Outlay	292,526	5,337		110,163							408,026
572.10 - Parks/Recreation - Personnel Services	4,813,392	967,306				840,772					6,621,470
572.30 - Parks/Recreation - Operating Expenses	2,403,443	1,772,992		153,443		655,290					4,985,168
572.60 - Parks/Recreation - Capital Outlay	148,766	864,698		3,182,940							4,196,404
572.70 - Parks/Recreation - Debt Service		1,053,047	4,395,226								5,448,273
572.80 - Parks/Recreation - Grants and Aids	2,000	2,413,152									2,415,152
575.10 - Special Facilities - Personnel Services	538,161										538,161

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
575.30 - Special Facilities - Operating Expenses	599,317										599,317
575.60 - Special Facilities - Capital Outlay	177,210	12,994		119,979							310,183
579.10 - Other Culture/Recreation - Personnel Services	264,982	25,954									290,936
579.30 - Other Culture/Recreation - Operating Expenses	82,807										82,807
579.60 - Other Culture/Recreation - Capital Outlay	1,193										1,193
581.90 - Interfund Transfers Out - Other Uses	10,011,840	69,245,480	1,244,314	1,363,294		875,907					82,740,835
591.70 - Non-Operating Interest Expense - Debt Service		28,985									28,985
592.90 - Extraordinary Items(Loss) - Other Uses	82,500										82,500
601.10 - Court Administration - Personnel Services		597,052									597,052
601.30 - Court Administration - Operating Expenses		2,444,201									2,444,201
601.60 - Court Administration - Capital Outlay		157,448									157,448
601.80 - Court Administration - Grants and Aids		135,340									135,340
604.10 - Clerk of Court Administration - Personnel Services	2,063,764										2,063,764
604.30 - Clerk of Court Administration - Operating Expenses	320,943										320,943
604.60 - Clerk of Court Administration - Capital Outlay	7,954										7,954
605.10 - Judicial Support - Personnel Services	4,723,142										4,723,142
605.30 - Judicial Support - Operating Expenses	14,548										14,548
614.10 - Clerk of Court - Personnel Services	722,977										722,977
614.30 - Clerk of Court - Operating Expenses	79,008	116,634									195,642
634.10 - Clerk of Court - Personnel Services	541,150										541,150
634.30 - Clerk of Court - Operating Expenses	12,318										12,318
654.10 - Clerk of Court - Personnel Services	486,740										486,740
654.30 - Clerk of Court - Operating Expenses	20,968										20,968
674.10 - Clerk of Court - Personnel Services	446,264										446,264
674.30 - Clerk of Court - Operating Expenses	14,091	63,605									77,696
694.10 - Clerk of Court - Personnel Services	237,266										237,266
694.30 - Clerk of Court - Operating Expenses	7,137										7,137
712.10 - Courthouse Facilities - Personnel Services		689,507									689,507
712.30 - Courthouse Facilities - Operating Expenses		1,219,838									1,219,838
712.60 - Courthouse Facilities - Capital Outlay		83,200									83,200
713.30 - Information Systems - Operating Expenses		103,334									103,334
716.10 - Clerk of Court Related Technology - Personnel Services		562,627									562,627
716.30 - Clerk of Court Related Technology - Operating Expenses		126,977									126,977
716.60 - Clerk of Court Related Technology - Capital Outlay		280,183									280,183
724.10 - Clerk of Court - Personnel Services	602,667										602,667
724.30 - Clerk of Court - Operating Expenses	6,330										6,330
744.10 - Clerk of Court - Personnel Services	406,836										406,836
744.30 - Clerk of Court - Operating Expenses	25,824										25,824
764.10 - Clerk of Court - Personnel Services	505,029										505,029
764.30 - Clerk of Court - Operating Expenses	25,260										25,260
769.80 - Other County Court-Traffic Costs - Grants and Aids		129,660									129,660
Grand Total	180,605,925	175,229,057	18,127,309	23,554,694		32,511,209	16,529,008				446,557,202

Data Element Worksheet Report for FYE: 2018, St Lucie

Affiliates Report for FYE 2018

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	\$2,264,375	\$1,782,966	\$0
Special District - St. Lucie County Housing Finance Authority	Blended in Primary Report	\$17,165	\$2,652	\$0
Special District - St. Lucie County Mosquito Control District	Blended in Primary Report	\$3,942,892	\$7,336,905	\$0
Special District - St. Lucie County Sustainability District	Blended in Primary Report	\$495,426	\$511,289	\$0
Special District - St. Lucie County Water and Sewer District	Blended in Primary Report	\$8,916,512	\$10,030,286	\$18,665,937
Other Entity - Treasure Coast Education esearch and DevelopmentAuthority	Blended in Primary Report	\$59,851	\$568,760	\$0
Special District - Treasure Coast Education, Research and Development Authority	Blended in Primary Report	\$0	\$0	\$0