

### Unit Information

Unit Type: County

Year: 2014

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: 5/15/2015

Audit Received Date: 5/15/2015

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$127,397,704

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/15/2015

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: Paula A. Lewis

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 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	43,025,398	79,521,497	230,022								122,776,917
312100 - Local Option Taxes		2,024,109	1,015,094								3,039,203
312300 - County Ninth-Cent Voted Fuel Tax		1,360,207									1,360,207
312410 - First Local Option Fuel Tax		1,431,214									1,431,214
312420 - Second Local Option Fuel Tax				1,036,475							1,036,475
315000 - Communications Service Tax (Chapter 202)	927,660										927,660
316000 - Local Business Tax (Chapter 205)	24,967	58,255									83,222
322000 - Building Permits	500	210				1,417,936					1,418,646
323100 - Franchise Fee - Electricity	4,047,263										4,047,263
323700 - Franchise Fee - Solid Waste						342,834					342,834
324110 - Impact Fees - Residential - Public Safety				158,639							158,639
324120 - Impact Fees - Commercial - Public Safety				11,795							11,795
324210 - Impact Fees - Residential - Physical Environment						354,100					354,100
324220 - Impact Fees - Commercial - Physical Environment						62,639					62,639
324310 - Impact Fees - Residential - Transportation				874,814							874,814
324320 - Impact Fees - Commercial - Transportation		139		340,434							340,573
324610 - Impact Fees - Residential - Culture/Recreation				660,816							660,816
324620 - Impact Fees - Commercial - Culture/Recreation				5,424							5,424
324710 - Impact Fees - Residential - Other				210,812							210,812
324720 - Impact Fees - Commercial - Other				123,736							123,736
325100 - Special Assessments - Capital Improvement		214,551	1,615,586								1,830,137
325200 - Special Assessments - Charges for Public Services						4,594,782					4,594,782
329000 - Other Permits, Fees & Special Assessments		132,907				153,915					286,822
331100 - Federal Grant - General Government	713,597	76,398		30,000							819,995
331200 - Federal Grant - Public Safety	257,666	570,803									828,469
331390 - Federal Grant - Other Physical Environment		2,210,435									2,210,435
331410 - Federal Grant - Airport Development		535,434									535,434
331420 - Federal Grant - Mass Transit	1,040,379	2,203,346									3,243,725
331490 - Federal Grant - Other Transportation	52,199										52,199
331500 - Federal Grant - Economic Environment	3,437,082	940,233									4,377,315
331610 - Federal Grant - Health or Hospitals	5,333										5,333
331690 - Federal Grant - Other Human Services	644,325										644,325
334200 - State Grant - Public Safety	222,311	118,335									340,646
334390 - State Grant - Other Physical Environment	57,962	5,304,589									5,362,551
334410 - State Grant - Airport Development		1,431,746									1,431,746
334490 - State Grant - Other Transportation	29,010	1,858,958									1,887,968
334500 - State Grant - Economic Environment		263,826									263,826
334700 - State Grant - Culture/Recreation		91,460									91,460
334900 - State Grant - Other	250,000	48,145									298,145
335120 - State Revenue Sharing - Proceeds	3,070,595		946,000								4,016,595
335130 - State Revenue Sharing - Insurance Agents County Licenses	50,872										50,872
335140 - State Revenue Sharing - Mobile Home Licenses		120,376									120,376
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	69,714										69,714
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	200,924										200,924

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	3,642,779		3,953,807								7,596,586
335220 - State Revenue Sharing - Enhanced 911 Fee		593,509									593,509
335420 - State Revenue Sharing - Mass Transit		529,264									529,264
335490 - State Revenue Sharing - Other Transportation		3,313,627									3,313,627
335500 - State Revenue Sharing - Economic Environment		71,823									71,823
335690 - State Revenue Sharing - Other Human Services		29,456									29,456
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission	198,085										198,085
335900 - State Revenue Sharing - Other	4,839										4,839
337200 - Local Government Unit Grant - Public Safety		354,453									354,453
337300 - Local Government Unit Grant - Physical Environment		254,517									254,517
337500 - Local Government Unit Grant - Economic Environment	168,532	324,443	816								493,791
337600 - Local Government Unit Grant - Human Services	37,306	32,838									70,144
337900 - Local Government Unit Grants - Other	180,253	30,000									210,253
338000 - Shared Revenue From Other Local Units		926,562									926,562
339000 - Payments From Other Local Units In Lieu Of Taxes		2,604									2,604
341100 - Service Charge - Recording Fees	1,034,205	571,468									1,605,673
341160 - County Portion (\$2) of \$4 Additional Service Charge		446,835									446,835
341200 - Internal Service Fund Fees and Charges							8,814,615				8,814,615
341510 - Fees remitted to County from Tax Collector	3,865,969										3,865,969
341520 - Fees remitted to County from Sheriff		3,477,109									3,477,109
341800 - County Officer Commission and Fees	11,757										11,757
341900 - Other General Government Charges and Fees	433,460	11,312				7,798					452,570
342400 - Service Charge - Emergency Management Service Fees/Charges		491,076									491,076
342900 - Service Charge - Other Public Safety Charges and Fees	175										175
343200 - Service Charge - Gas Utility						356,446					356,446
343300 - Service Charge - Water Utility						3,120,083					3,120,083
343400 - Service Charge - Garbage/Solid Waste						9,028,579					9,028,579
343500 - Service Charge - Sewer/Wastewater Utility						4,688,603					4,688,603
343600 - Service Charge - Water/Sewer Combination Utility						1,954					1,954
344100 - Service Charge - Airports		462,564									462,564
344900 - Service Charge - Other Transportation Charges		40,631									40,631
347100 - Service Charge - Libraries	25,723										25,723
347200 - Service Charge - Parks and Recreation	686,983	105,328				1,256,972					2,049,283
347400 - Service Charge - Special Events	7,760										7,760
347500 - Service Charge - Special Recreation Facilities	162,580	519,460									682,040
347900 - Service Charge - Other Culture/Recreation Charges	6,111										6,111
348120 - County Court Criminal - Service Charges	105,675										105,675
348130 - County Court Criminal - Court Costs	116,918										116,918
348220 - Circuit Court Criminal - Service Charges	52,342										52,342
348230 - Circuit Court Criminal - Court Costs	202,989										202,989
348310 - County Court Civil - Filing Fees	897,151										897,151
348320 - County Court Civil - Service Charges	16,059										16,059
348410 - Circuit Court Civil - Filing Fees	680,047										680,047
348420 - Circuit Court Civil - Service Charges	1,225,855										1,225,855
348480 - Circuit Court Civil - Fees and Service Charges	2,465										2,465
348520 - Traffic Court - Service Charges	257,496										257,496
348530 - Traffic Court - Court Costs	1,112,977										1,112,977

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348620 - Juvenile Court - Service Charges	8,342										8,342
348710 - Probate Court - Filing Fees	214,767										214,767
348720 - Probate Court - Service Charges	39,007										39,007
348820 - Circuit-Wide Judicial Reimbursement-Other Counties		80,260									80,260
348921 - Court Innovations/Local Requirements		80,690									80,690
348922 - Legal Aid		80,690									80,690
348924 - Juvenile Alternative Programs		80,690									80,690
348930 - State Court Facility Surcharge (\$30)		895,679									895,679
348990 - Other Court Collections Transferred to BOCC	36,753	115,865									152,618
349000 - Other Charges for Services	1,205,177	142,405				2,200					1,349,782
351100 - Judgments and Fines - As Decided by County Court Criminal	1,561,749	273,098									1,834,847
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	86,835										86,835
351300 - Judgments and Fines - As Decided by County Court Civil		271,181									271,181
351700 - Intergovernmental Radio Communication Program			337,150								337,150
351800 - 10% of Fines to Public Records Modernization Trust Fund		438,203									438,203
352000 - Fines - Library	30,839										30,839
354000 - Fines - Local Ordinance Violation	3,667	162,658				3,305					169,630
358200 - Sale of Contraband Property Seized by Law Enforcement		140,000									140,000
359000 - Other Judgments, Fines and Forfeits	75,745										75,745
361100 - Interest	496,711	659,578	95,783	309,052							1,561,124
361300 - Net Increase (Decrease) in Fair Value of Investments	-44,227	-61,515	-8,318	-43,328							-157,388
362000 - Rents and Royalties	36,708	654,087		6,172							696,967
364000 - Disposition of Fixed Assets	15,154	70,000				-1,433	10,000				93,721
365000 - Sale of Surplus Materials and Scrap	8,382	615				99,419					108,416
366000 - Contributions and Donations from Private Sources	100,639	459,084	222,960	309,515							1,092,198
367000 - Licenses		11,484									11,484
369900 - Other Miscellaneous Revenues	5,728,601	1,411,207		552,216		307,250	435,078				8,434,352
381000 - Inter-Fund Group Transfers In	48,812,496	7,884,610	5,546,384	3,100,156							65,343,646
389100 - Proprietary - Interest						299,806	172,299				472,105
389700 - Proprietary - Capital Contributions from Other Public Source						-30,986	-17,741				-48,727
Grand Total	131,681,593	126,956,621	13,955,284	7,686,728		26,066,202	9,414,251				315,760,679

## Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	917,135										917,135
511.30 - Legislative - Operating Expenses	64,018	33,836									97,854
511.60 - Legislative - Capital Outlay	2,029	18,725									20,754
512.10 - Executive - Personnel Services	809,699										809,699
512.30 - Executive - Operating Expenses	198,395										198,395
512.60 - Executive - Capital Outlay	31,460										31,460



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.10 - Financial and Administrative - Personnel Services	13,202,733	8,853					205,819				13,417,405
513.30 - Financial and Administrative - Operating Expenses	4,080,350	1,439,255	30,248	13,423			378,416				5,941,692
513.60 - Financial and Administrative - Capital Outlay	1,489,172										1,489,172
514.10 - Legal Counsel - Personnel Services	908,255										908,255
514.30 - Legal Counsel - Operating Expenses	306,945										306,945
515.10 - Comprehensive Planning - Personnel Services	375,189	1,066,731									1,441,920
515.30 - Comprehensive Planning - Operating Expenses	450,942	69,168									520,110
515.60 - Comprehensive Planning - Capital Outlay	83,860										83,860
515.80 - Comprehensive Planning - Grants and Aids	1,708,509	58,100									1,766,609
517.70 - Debt Service Payments - Debt Service	38,214	1,249,610	828,399			1,066,428	1				3,182,652
519.10 - Other General Government - Personnel Services	5,072,154	368,031					11,345,228				16,785,413
519.30 - Other General Government - Operating Expenses	4,196,122	2,464,546		11,128		15,312	2,575,234				9,262,342
519.60 - Other General Government - Capital Outlay	1,383,077	103,629		559,093							2,045,799
519.70 - Other General Government - Debt Service			10,178,169								10,178,169
521.10 - Law Enforcement - Personnel Services	26,429,474	5,235,021									31,664,495
521.30 - Law Enforcement - Operating Expenses	5,619,075	2,310,071									7,929,146
521.60 - Law Enforcement - Capital Outlay		1,961,780									1,961,780
521.80 - Law Enforcement - Grants and Aids		13,723									13,723
523.10 - Detention/Corrections - Personnel Services	22,376,894	1,513,892									23,890,786
523.30 - Detention/Corrections - Operating Expenses	8,893,990	1,978,421									10,872,411
523.60 - Detention/Corrections - Capital Outlay	1,451	12,877									14,328
524.10 - Protective Inspections - Personnel Services		666,799				782,274					1,449,073
524.30 - Protective Inspections - Operating Expenses		84,917				292,170					377,087
525.10 - Emergency and Disaster Relief - Personnel Services	160,435	63,407									223,842
525.30 - Emergency and Disaster Relief - Operating Expenses	427,821	320,303									748,124
525.60 - Emergency and Disaster Relief - Capital Outlay	7,882										7,882
525.70 - Emergency and Disaster Relief - Debt Service			366,563								366,563
526.80 - Ambulance and Rescue Services - Grants and Aids		60,967									60,967
527.80 - Medical Examiners - Grants and Aids		457,702									457,702
529.10 - Other Public Safety - Personnel Services	382,068										382,068
529.30 - Other Public Safety - Operating Expenses	11,923										11,923
534.10 - Garbage/Solid Waste - Personnel Services						1,979,012					1,979,012
534.30 - Garbage/Solid Waste - Operating Expenses						12,223,615					12,223,615
534.80 - Garbage/Solid Waste - Grants and Aids						519,488					519,488
534.90 - Garbage/Solid Waste - Other Uses						584,375					584,375
535.10 - Sewer/Wastewater Services - Personnel Services						26,522					26,522
535.30 - Sewer/Wastewater Services - Operating Expenses						2,111,536					2,111,536
536.10 - Water/Sewer Services - Personnel Services						550,258					550,258
536.30 - Water/Sewer Services - Operating Expenses						4,934,416					4,934,416
537.10 - Conservation/Resource Management - Personnel Services	661,031	861,977									1,523,008
537.30 - Conservation/Resource Management - Operating Expenses	226,477	3,808,018		37,838							4,072,333
537.60 - Conservation/Resource Management - Capital Outlay	90,116	3,514,359		202,309							3,806,784
537.70 - Conservation/Resource Management - Debt Service		84	1,008,000								1,008,084
539.10 - Other Physical Environment - Personnel Services	558,720	236,163									794,883
539.30 - Other Physical Environment - Operating Expenses	356,524	21,633		11,629							389,786
539.60 - Other Physical Environment - Capital Outlay		14,255		2,022,256							2,036,511
541.10 - Road/Street Facilities - Personnel Services		4,064,342									4,064,342
541.30 - Road/Street Facilities - Operating Expenses		4,139,821		1,092,155							5,231,976



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.60 - Road/Street Facilities - Capital Outlay		1,139,416		2,584,737							3,724,153
541.70 - Road/Street Facilities - Debt Service		56,560	822,833								879,393
542.10 - Airports - Personnel Services		392,086									392,086
542.30 - Airports - Operating Expenses		1,047,505									1,047,505
542.60 - Airports - Capital Outlay		1,258,504									1,258,504
543.30 - Water - Operating Expenses		659,557									659,557
543.60 - Water - Capital Outlay		811,653									811,653
543.80 - Water - Grants and Aids		17,500									17,500
549.10 - Other Transportation - Personnel Services		118,239									118,239
549.30 - Other Transportation - Operating Expenses	17	106,054									106,071
549.60 - Other Transportation - Capital Outlay	822,298	1,454,454									2,276,752
549.80 - Other Transportation - Grants and Aids	53,372	4,170,582									4,223,954
552.10 - Industry Development - Personnel Services		78,299									78,299
552.30 - Industry Development - Operating Expenses	9,441	264,366									273,807
552.60 - Industry Development - Capital Outlay											0
552.80 - Industry Development - Grants and Aids	1,192,895	1,995,924									3,188,819
553.10 - Veterans Services - Personnel Services	363,789										363,789
553.30 - Veterans Services - Operating Expenses	21,597										21,597
553.80 - Veterans Services - Grants and Aids	1,000										1,000
554.10 - Housing and Urban Development - Personnel Services	182,529	69,303									251,832
554.30 - Housing and Urban Development - Operating Expenses	638,168	95,671									733,839
554.80 - Housing and Urban Development - Grants and Aids	2,409,444	750,036									3,159,480
562.10 - Health - Personnel Services		1,555,391									1,555,391
562.30 - Health - Operating Expenses		1,419,002									1,419,002
562.60 - Health - Capital Outlay		656,600		3,217							659,817
562.80 - Health - Grants and Aids	868,295	236,500									1,104,795
564.10 - Public Assistance - Personnel Services	524,569										524,569
564.30 - Public Assistance - Operating Expenses	3,239,199	2,970									3,242,169
564.60 - Public Assistance - Capital Outlay	1,345										1,345
564.80 - Public Assistance - Grants and Aids	663,284	3,397									666,681
569.80 - Other Human Services - Grants and Aids	1,044,203										1,044,203
571.10 - Libraries - Personnel Services	2,128,236										2,128,236
571.30 - Libraries - Operating Expenses	932,219	85,188		301,825							1,319,232
571.60 - Libraries - Capital Outlay	2,515	2,839		20,827							26,181
571.70 - Libraries - Debt Service		133,962									133,962
572.10 - Parks/Recreation - Personnel Services	3,777,072	772,464				527,494					5,077,030
572.30 - Parks/Recreation - Operating Expenses	2,237,257	1,801,309		154,334		806,073					4,998,973
572.60 - Parks/Recreation - Capital Outlay	107,300	2,017,621		403,774							2,528,695
572.80 - Parks/Recreation - Grants and Aids	6,839	1,934,879									1,941,718
575.10 - Special Facilities - Personnel Services	429,171										429,171
575.30 - Special Facilities - Operating Expenses	565,731	9,998									575,729
575.60 - Special Facilities - Capital Outlay		131,482									131,482
579.10 - Other Culture/Recreation - Personnel Services	160,233										160,233
579.30 - Other Culture/Recreation - Operating Expenses	58,777										58,777
579.60 - Other Culture/Recreation - Capital Outlay	2,917										2,917
581.90 - Interfund Transfers Out - Other Uses	5,210,859	53,421,497	2,495,582	3,868,956		344,891	1,861				65,343,646
601.10 - Court Administration - Personnel Services		423,465									423,465
601.30 - Court Administration - Operating Expenses		1,633,636									1,633,636
601.60 - Court Administration - Capital Outlay		114,579									114,579





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
601.80 - Court Administration - Grants and Aids		398,739									398,739
604.10 - Clerk of Court Administration - Personnel Services	2,137,141										2,137,141
604.30 - Clerk of Court Administration - Operating Expenses	480,040										480,040
604.60 - Clerk of Court Administration - Capital Outlay	7,399										7,399
605.10 - Judicial Support - Personnel Services	3,217,343										3,217,343
605.30 - Judicial Support - Operating Expenses	353,844										353,844
614.10 - Clerk of Court - Personnel Services	1,223,871										1,223,871
614.30 - Clerk of Court - Operating Expenses	39,021	283,464									322,485
634.10 - Clerk of Court - Personnel Services	708,244										708,244
634.30 - Clerk of Court - Operating Expenses	16,229										16,229
654.10 - Clerk of Court - Personnel Services	619,040										619,040
654.30 - Clerk of Court - Operating Expenses	27,064										27,064
674.10 - Clerk of Court - Personnel Services	464,856	110,614									575,470
674.30 - Clerk of Court - Operating Expenses	21,095	427,760									448,855
694.10 - Clerk of Court - Personnel Services	198,588										198,588
694.30 - Clerk of Court - Operating Expenses	7,203										7,203
711.10 - Courthouse Security - Personnel Services		543,396									543,396
711.30 - Courthouse Security - Operating Expenses		1,005,408									1,005,408
711.60 - Courthouse Security - Capital Outlay		36,470									36,470
712.30 - Courthouse Facilities - Operating Expenses		178,569									178,569
712.60 - Courthouse Facilities - Capital Outlay		6,939									6,939
713.10 - Information Systems - Personnel Services		407,484									407,484
713.30 - Information Systems - Operating Expenses		401,051									401,051
713.60 - Information Systems - Capital Outlay		82,680									82,680
724.10 - Clerk of Court - Personnel Services	307,660										307,660
724.30 - Clerk of Court - Operating Expenses	12,141										12,141
744.10 - Clerk of Court - Personnel Services	421,155										421,155
744.30 - Clerk of Court - Operating Expenses	24,346	7,680									32,026
764.10 - Clerk of Court - Personnel Services	493,976										493,976
764.30 - Clerk of Court - Operating Expenses	36,065										36,065
764.80 - Clerk of Court - Grants and Aids		217,635									217,635
Grand Total	139,993,031	123,171,393	15,729,794	11,287,501		26,763,864	14,506,559				331,452,142

## Data Element Worksheet Report for FYE: 2014, St Lucie

## Affiliates Report for FYE 2014



Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Central Florida Foreign-Trade Zone Inc.	Blended in Primary Report	\$0	\$900	
Special District - St. Lucie County Erosion District	Blended in Primary Report	\$6,701,622	\$3,416,742	
Special District - St. Lucie County Housing Finance Authority	Blended in Primary Report	\$1,673	\$944	
Special District - St. Lucie County Mosquito Control District	Blended in Primary Report	\$6,158,536	\$3,573,457	
Special District - St. Lucie County Water and Sewer District	Blended in Primary Report	\$6,163,937	\$6,210,931	\$21,449,889
Other Entity - Treasure Coast Education esearch and DevelopmentAuthority	Blended in Primary Report	\$0	\$389,894	