

Unit Information

Unit Type: County

Year: 2013

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: 5/7/2014

Audit Received Date: 4/29/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$124,026,990

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/21/2014

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: 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 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	40,414,052	72,207,981	216,583								112,838,616
312100 - Local Option Taxes		1,716,632	860,893								2,577,525
312300 - County Ninth-Cent Voted Fuel Tax		1,328,035									1,328,035
312410 - First Local Option Fuel Tax		1,463,441									1,463,441
312420 - Second Local Option Fuel Tax				1,020,072							1,020,072
315000 - Communications Service Tax (Chapter 202)		982,071									982,071
316000 - Local Business Tax (Chapter 205)	25,393	58,092									83,485
322000 - Building Permits						1,048,580					1,048,580
323100 - Franchise Fee - Electricity	2,795,968	1,050,000									3,845,968
323700 - Franchise Fee - Solid Waste						349,056					349,056
324110 - Impact Fees - Residential - Public Safety				137,500							137,500
324120 - Impact Fees - Commercial - Public Safety				137,500							137,500
324210 - Impact Fees - Residential - Physical Environment						56,249					56,249
324220 - Impact Fees - Commercial - Physical Environment						39,053					39,053
324310 - Impact Fees - Residential - Transportation		1,705,584									1,705,584
324320 - Impact Fees - Commercial - Transportation		2,705,828									2,705,828
324610 - Impact Fees - Residential - Culture/Recreation	1,697,721			2,733,208							4,430,929
324710 - Impact Fees - Residential - Other											0
325100 - Special Assessments - Capital Improvement		226,576	1,666,779								1,893,355
325200 - Special Assessments - Charges for Public Services						4,669,416					4,669,416
329000 - Other Permits, Fees & Special Assessments		132,075				131,284					263,359
331100 - Federal Grant - General Government	975,466	1,044,554									2,020,020
331200 - Federal Grant - Public Safety	410,988	577,012					6,341				994,341
331310 - Federal Grant - Water Supply System											0
331390 - Federal Grant - Other Physical Environment		2,435,939									2,435,939
331410 - Federal Grant - Airport Development		2,070,439									2,070,439
331420 - Federal Grant - Mass Transit	140,153	1,932,010									2,072,163
331490 - Federal Grant - Other Transportation	19,283										19,283
331500 - Federal Grant - Economic Environment	3,650,109	542,222									4,192,331
331610 - Federal Grant - Health or Hospitals											0
331690 - Federal Grant - Other Human Services	561,363										561,363
333000 - Federal Payments In Lieu Of Taxes											0
334100 - State Grant - General Government											0
334200 - State Grant - Public Safety	108,370	75,617				11	1,057				185,055
334310 - State Grant - Water Supply System											0
334390 - State Grant - Other Physical Environment		910,023									910,023
334410 - State Grant - Airport Development		4,261,868		16,037							4,277,905
334490 - State Grant - Other Transportation	22,657	990,607									1,013,264
334500 - State Grant - Economic Environment		263,826									263,826
334690 - State Grant - Other Human Services	135,226										135,226
334700 - State Grant - Culture/Recreation		81,482									81,482
334900 - State Grant - Other		44,876									44,876
335120 - State Revenue Sharing - Proceeds	2,840,796		946,000								3,786,796
335130 - State Revenue Sharing - Insurance Agents County Licenses	49,092										49,092
335140 - State Revenue Sharing - Mobile Home Licenses		120,374									120,374

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	58,743										58,743
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	2,715,578		4,253,807								6,969,385
335190 - State Revenue Sharing - Other General Government											0
335220 - State Revenue Sharing - Enhanced 911 Fee											0
335420 - State Revenue Sharing - Mass Transit		508,029									508,029
335490 - State Revenue Sharing - Other Transportation		3,210,552									3,210,552
335500 - State Revenue Sharing - Economic Environment		16,423									16,423
335690 - State Revenue Sharing - Other Human Services		18,500									18,500
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission	4,093,869										4,093,869
335900 - State Revenue Sharing - Other	5,149										5,149
337200 - Local Government Unit Grant - Public Safety		1,640,962									1,640,962
337300 - Local Government Unit Grant - Physical Environment		286,118									286,118
337500 - Local Government Unit Grant - Economic Environment											0
337600 - Local Government Unit Grant - Human Services	4,708	2,162									6,870
337700 - Local Government Unit Grant - Culture/Recreation											0
337900 - Local Government Unit Grants - Other	778,802										778,802
338000 - Shared Revenue From Other Local Units		927,151									927,151
341100 - Service Charge - Recording Fees	1,188,795	662,960									1,851,755
341160 - County Portion (\$2) of \$4 Additional Service Charge		519,395									519,395
341200 - Internal Service Fund Fees and Charges							9,341,095				9,341,095
341510 - Fees remitted to County from Tax Collector	3,385,193										3,385,193
341520 - Fees remitted to County from Sheriff		3,469,381									3,469,381
341800 - County Officer Commission and Fees	15,560										15,560
341900 - Other General Government Charges and Fees	447,670	64,702				1,412					513,784
342300 - Service Charge - Housing for Prisoners											0
342400 - Service Charge - Emergency Management Service Fees/Charges		516,322									516,322
342900 - Service Charge - Other Public Safety Charges and Fees											0
343200 - Service Charge - Gas Utility						272,059					272,059
343300 - Service Charge - Water Utility						3,025,572					3,025,572
343400 - Service Charge - Garbage/Solid Waste						9,173,125					9,173,125
343500 - Service Charge - Sewer/Wastewater Utility						4,647,641					4,647,641
343600 - Service Charge - Water/Sewer Combination Utility						13,287					13,287
344100 - Service Charge - Airports		452,101									452,101
344900 - Service Charge - Other Transportation Charges	37,500										37,500
346900 - Service Charge - Other Human Services Charges											0
347100 - Service Charge - Libraries	21,649										21,649
347200 - Service Charge - Parks and Recreation	597,973	91,841				985,164					1,674,978
347400 - Service Charge - Special Events	7,784										7,784
347500 - Service Charge - Special Recreation Facilities	213,267	513,329									726,596
347900 - Service Charge - Other Culture/Recreation Charges	83,574										83,574
348110 - County Court Criminal - Filing Fees											0
348120 - County Court Criminal - Service Charges	21,235										21,235
348130 - County Court Criminal - Court Costs	32,581										32,581
348220 - Circuit Court Criminal - Service Charges	12,266										12,266
348230 - Circuit Court Criminal - Court Costs	67,611										67,611
348310 - County Court Civil - Filing Fees	302,734										302,734

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348320 - County Court Civil - Service Charges	5,406										5,406
348410 - Circuit Court Civil - Filing Fees	219,549										219,549
348420 - Circuit Court Civil - Service Charges	476,874										476,874
348480 - Circuit Court Civil - Fees and Service Charges	1,184										1,184
348520 - Traffic Court - Service Charges	78,363										78,363
348530 - Traffic Court - Court Costs	328,219										328,219
348620 - Juvenile Court - Service Charges	2,026										2,026
348630 - Juvenile Court - Court Costs											0
348710 - Probate Court - Filing Fees	69,149										69,149
348820 - Circuit-Wide Judicial Reimbursement-Other Counties	10,596	80,803									91,399
348870 - Public Defender Liens											0
348921 - Court Innovations/Local Requirements		75,800									75,800
348922 - Legal Aid		75,800									75,800
348924 - Juvenile Alternative Programs		75,800									75,800
348930 - State Court Facility Surcharge (\$30)		825,479									825,479
348990 - Other Court Collections Transferred to BOCC	43,632	104,019									147,651
349000 - Other Charges for Services	1,070,947	86,613				1,400					1,158,960
351100 - Judgments and Fines - As Decided by County Court Criminal	466,990	248,155									715,145
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	25,449										25,449
351300 - Judgments and Fines - As Decided by County Court Civil		253,137									253,137
351500 - Judgments and Fines - As Decided by Traffic Court											0
351700 - Intergovernmental Radio Communication Program			324,809								324,809
351800 - 10% of Fines to Public Records Modernization Trust Fund		373,437									373,437
352000 - Fines - Library	31,245										31,245
354000 - Fines - Local Ordinance Violation	4,154	145,044				1,525					150,723
358200 - Sale of Contraband Property Seized by Law Enforcement		112,272									112,272
359000 - Other Judgments, Fines and Forfeits	37,495										37,495
361100 - Interest	767,306	808,087	113,179	387,273							2,075,845
361300 - Net Increase (Decrease) in Fair Value of Investments	-602,295	-643,292	-93,355	-316,000							-1,654,942
361400 - Gain (Loss) on Sale of Investments											0
362000 - Rents and Royalties	31,921	879,017	1	3,000							913,939
364000 - Disposition of Fixed Assets	28,107	87,125									115,232
365000 - Sale of Surplus Materials and Scrap	5,661	3,411					194,524				203,596
366000 - Contributions and Donations from Private Sources	138,369	382,189	247,945	4,893,547			3,900				5,665,950
367000 - Licenses		16,938									16,938
369900 - Other Miscellaneous Revenues	5,937,738	1,055,496		77,804		1,406,949	4,676,193				13,154,180
381000 - Inter-Fund Group Transfers In	45,827,366	6,740,354	5,935,756	18,615							58,522,091
385000 - Proceeds from Refunding Bonds			61,894,242			68,051	51,218				62,013,511
Grand Total	123,145,254	123,612,776	76,366,639	9,108,556		25,889,834	14,274,328				372,397,387

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	777,327	7,853									785,180
511.30 - Legislative - Operating Expenses	59,388	432,735									492,123
512.10 - Executive - Personnel Services	737,721										737,721
512.30 - Executive - Operating Expenses	158,796										158,796
512.60 - Executive - Capital Outlay	71,497										71,497
513.10 - Financial and Administrative - Personnel Services	11,915,513	28,063					115,122				12,058,698
513.30 - Financial and Administrative - Operating Expenses	4,343,877	1,050,075	5,248	13,423			361,282				5,773,905
513.60 - Financial and Administrative - Capital Outlay	1,139,578										1,139,578
514.10 - Legal Counsel - Personnel Services	886,723										886,723
514.30 - Legal Counsel - Operating Expenses	293,099										293,099
515.10 - Comprehensive Planning - Personnel Services	402,382	1,121,410									1,523,792
515.30 - Comprehensive Planning - Operating Expenses	343,132	87,524									430,656
515.60 - Comprehensive Planning - Capital Outlay	5,790										5,790
515.80 - Comprehensive Planning - Grants and Aids	1,663,438	100,000									1,763,438
517.70 - Debt Service Payments - Debt Service		1,148,300	1,614,991			832,346	6				3,595,643
519.10 - Other General Governmental Services - Personnel Services	4,936,478	290,685					11,405,064				16,632,227
519.30 - Other General Governmental Services - Operating Expenses	4,867,149	2,475,267		30,645		16,620	3,090,588				10,480,269
519.60 - Other General Governmental Services - Capital Outlay	338,506	687,132		109,914							1,135,552
519.70 - Other General Governmental Services - Debt Service	207,775	363,106	61,258,112								61,828,993
519.80 - Other General Governmental Services - Grants and Aids	20,500										20,500
519.90 - Other General Governmental Services - Other Uses											0
521.10 - Law Enforcement - Personnel Services	26,038,520	5,246,264									31,284,784
521.30 - Law Enforcement - Operating Expenses	5,121,324	2,373,936									7,495,260
521.60 - Law Enforcement - Capital Outlay	445,881	975,061									1,420,942
521.70 - Law Enforcement - Debt Service											0
521.80 - Law Enforcement - Grants and Aids		25,362									25,362
523.10 - Detention and/or Corrections - Personnel Services	20,411,674	1,158,119									21,569,793
523.30 - Detention and/or Corrections - Operating Expenses	8,330,203	2,398,666									10,728,869
523.60 - Detention and/or Corrections - Capital Outlay		29,017									29,017
524.10 - Protective Inspections - Personnel Services		623,535				711,975					1,335,510
524.30 - Protective Inspections - Operating Expenses		69,452				299,628					369,080
524.60 - Protective Inspections - Capital Outlay		2,820									2,820
525.10 - Emergency and Disaster Relief Services - Personnel Services	171,554	104,051									275,605
525.30 - Emergency and Disaster Relief Services - Operating Expenses	396,846	245,744									642,590
525.70 - Emergency and Disaster Relief Services - Debt Service	6,619		364,644								371,263
526.80 - Ambulance and Rescue Services - Grants and Aids		73,198									73,198
527.80 - Medical Examiners - Grants and Aids		496,477									496,477
529.10 - Other Public Safety - Personnel Services	393,079										393,079
529.30 - Other Public Safety - Operating Expenses	10,251										10,251
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,772,732					1,772,732
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						11,556,000					11,556,000
534.80 - Garbage/Solid Waste Control Services - Grants and Aids						486,629					486,629
535.10 - Sewer/Wastewater Services - Personnel Services						23,566					23,566
535.30 - Sewer/Wastewater Services - Operating Expenses						1,977,045					1,977,045
536.10 - Water-Sewer Combination Services - Personnel Services						508,346					508,346
536.30 - Water-Sewer Combination Services - Operating Expenses	7,219					6,628,326					6,635,545

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
536.90 - Water-Sewer Combination Services - Other Uses						33,260					33,260
537.10 - Conservation and Resource Management - Personnel Services	612,495	765,915									1,378,410
537.30 - Conservation and Resource Management - Operating Expenses	196,866	7,383,019									7,579,885
537.60 - Conservation and Resource Management - Capital Outlay	155,000	4,945,292		2,713,176							7,813,468
537.70 - Conservation and Resource Management - Debt Service	5,516	169	1,555,900								1,561,585
539.10 - Other Physical Environment - Personnel Services	476,921	241,099									718,020
539.30 - Other Physical Environment - Operating Expenses	504,079	19,456		77,110							600,645
539.60 - Other Physical Environment - Capital Outlay		69,652		67,353							137,005
541.10 - Road and Street Facilities - Personnel Services		3,982,038									3,982,038
541.30 - Road and Street Facilities - Operating Expenses		4,281,051		4,306,866							8,587,917
541.60 - Road and Street Facilities - Capital Outlay		1,807,621		4,452,505							6,260,126
542.10 - Airports - Personnel Services		387,412									387,412
542.30 - Airports - Operating Expenses		622,953									622,953
542.60 - Airports - Capital Outlay		2,470,942		8,085							2,479,027
543.30 - Water Transportation Systems - Operating Expenses		352,883									352,883
543.60 - Water Transportation Systems - Capital Outlay		2,183,200									2,183,200
549.10 - Other Transportation Systems/Services - Personnel Services	671	86,593									87,264
549.30 - Other Transportation Systems/Services - Operating Expenses	900	142,905									143,805
549.60 - Other Transportation Systems/Services - Capital Outlay	79,650	263,805									343,455
549.80 - Other Transportation Systems/Services - Grants and Aids	680	3,999,695									4,000,375
552.10 - Industry Development - Personnel Services		81,087									81,087
552.30 - Industry Development - Operating Expenses	55,519	276,599									332,118
552.60 - Industry Development - Capital Outlay	12,138										12,138
552.80 - Industry Development - Grants and Aids	1,200,848	2,010,035									3,210,883
553.10 - Veteran's Services - Personnel Services	336,714										336,714
553.30 - Veteran's Services - Operating Expenses	22,860										22,860
553.80 - Veteran's Services - Grants and Aids	1,000										1,000
554.10 - Housing and Urban Development - Personnel Services	210,263	94,615									304,878
554.30 - Housing and Urban Development - Operating Expenses	562,147	10,340									572,487
554.60 - Housing and Urban Development - Capital Outlay	1,480										1,480
554.80 - Housing and Urban Development - Grants and Aids	3,108,152	601,079									3,709,231
562.10 - Health Services - Personnel Services		1,502,103									1,502,103
562.30 - Health Services - Operating Expenses		3,027,894									3,027,894
562.60 - Health Services - Capital Outlay		242,396		59,624							302,020
562.80 - Health Services - Grants and Aids	868,295	236,500									1,104,795
564.10 - Public Assistance Services - Personnel Services	464,456										464,456
564.30 - Public Assistance Services - Operating Expenses	3,413,350	7,842									3,421,192
564.60 - Public Assistance Services - Capital Outlay	3,849										3,849
564.80 - Public Assistance Services - Grants and Aids	637,728	1,326									639,054
569.80 - Other Human Services - Grants and Aids	1,053,245										1,053,245
571.10 - Libraries - Personnel Services	1,981,214										1,981,214
571.30 - Libraries - Operating Expenses	821,371	137,968		277,795							1,237,134
571.60 - Libraries - Capital Outlay		11,783		2,381,364							2,393,147
571.70 - Libraries - Debt Service		262,200									262,200
572.10 - Parks and Recreation - Personnel Services	3,527,254	764,268				674,206					4,965,728
572.30 - Parks and Recreation - Operating Expenses	2,242,305	1,559,003		421,471		1,001,241					5,224,020
572.60 - Parks and Recreation - Capital Outlay	294,827	1,325,306		56,699							1,676,832

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
572.80 - Parks and Recreation - Grants and Aids	7,149	1,816,982									1,824,131
575.10 - Special Recreation Facilities - Personnel Services	371,660										371,660
575.30 - Special Recreation Facilities - Operating Expenses	511,149	9,508									520,657
575.60 - Special Recreation Facilities - Capital Outlay	31,670	117,726									149,396
579.10 - Other Culture/Recreation - Personnel Services	150,750										150,750
579.30 - Other Culture/Recreation - Operating Expenses	58,761										58,761
579.60 - Other Culture/Recreation - Capital Outlay				46,728							46,728
581.90 - Inter-Fund Group Transfers Out - Other Uses	3,135,707	53,282,470	62,309	1,828,605		213,000					58,522,091
585.70 - Payment to Refunded Bond Escrow Agent - Debt Service			10,666,732								10,666,732
601.10 - Court Administration - Personnel Services		413,884									413,884
601.30 - Court Administration - Operating Expenses		1,415,755									1,415,755
601.60 - Court Administration - Capital Outlay		10,529									10,529
601.80 - Court Administration - Grants and Aids		136,968									136,968
604.10 - Clerk of Court Administration - Personnel Services	2,012,415										2,012,415
604.30 - Clerk of Court Administration - Operating Expenses	430,161										430,161
604.60 - Clerk of Court Administration - Capital Outlay	60,518										60,518
605.10 - Judicial Support - Personnel Services	3,209,384										3,209,384
605.30 - Judicial Support - Operating Expenses	299,516										299,516
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	1,068,481										1,068,481
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	90,194	283,463									373,657
614.60 - Clerk of Court Administration - Circuit Criminal - Capital Outlay	8,600										8,600
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	732,445										732,445
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	21,403										21,403
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay	5,528										5,528
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	609,675										609,675
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	32,330										32,330
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	369,048	104,647									473,695
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	22,064	407,348									429,412
694.10 - Clerk of Court Administration - Probate - Personnel Services	180,408										180,408
694.30 - Clerk of Court Administration - Probate - Operating Expenses	8,324										8,324
711.10 - Courthouse Security - Personnel Services		493,282									493,282
711.30 - Courthouse Security - Operating Expenses		933,830									933,830
713.10 - Information Systems and Technology - Personnel Services		421,997									421,997
713.30 - Information Systems and Technology - Operating Expenses		526,546									526,546
713.60 - Information Systems and Technology - Capital Outlay		153,356									153,356
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	389,419										389,419
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	11,350										11,350
744.10 - Clerk of Court Administration - County Civil - Personnel Services	436,014										436,014
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	23,578	8,120									31,698
764.10 - Clerk of Court Administration - Traffic - Personnel Services	515,956										515,956

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	39,298										39,298
764.80 - Clerk of Court Administration - Traffic - Grants and Aids		224,250									224,250
Grand Total	132,196,587	128,532,557	75,527,936	16,851,363		26,734,920	14,972,062				394,815,425

Data Element Worksheet Report for FYE: 2013, St Lucie

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Central Florida Foreign-Trade Zone Inc.	Blended in Primary Report		\$1,119	
Special District - St. Lucie County Erosion District	Blended in Primary Report	\$2,318,737	\$7,045,903	
Special District - St. Lucie County Housing Finance Authority	Blended in Primary Report	\$39	\$844	
Special District - St. Lucie County Mosquito Control District	Blended in Primary Report	\$2,894,332	\$4,742,682	
Special District - St. Lucie County Water and Sewer District	Blended in Primary Report	\$5,648,727	\$7,668,485	\$7,857,325

