

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

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

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 Statutes?

☐☐

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