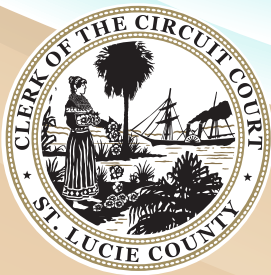


DOLLARS & SENSE

Your Practical Guide to County Finances

Popular Annual Financial Report
for the Fiscal Year Ended
September 30, 2014



JOSEPH E. SMITH
Clerk of the Circuit Court
St. Lucie County

St. Lucie County
FLORIDA



MESSAGE FROM CLERK SMITH

Dear Residents,

For the past seven years, I've made it my priority to enhance the quality of services you receive while reducing the taxpayer cost in staffing and operations. As your Clerk, I understand you expect accountability, transparency and efficiency from government. Over the past several years, I've focused on adopting new technologies that help streamline and expand accessibility to our services.

I'm proud to report that citizens can now visit our website to check-in for jury duty, purchase court forms, file court cases, and participate in foreclosure auctions. Soon, you'll be able to view court case documents online - just like you've grown accustomed to viewing your Official Records. These innovative services are among many that are changing the way we operate and making the courts more convenient and accessible to the public.

Since July 2013, I have also served as the president of the Florida Court Clerks and Comptrollers, working closely with state leaders to enhance services for all Floridians. These efforts have had an enormous impact locally as we continue to improve our services and save your hard-earned tax dollars. Here are some highlights of our recent achievements.

- We earned \$25.4 million by investing your tax dollars (See **Investments**, page 14), since 2009. The extra funds help reduce the tax burden in future years.
- In the past three fiscal years, we have worked closely with county commissioners to reduce the county's debt by \$31.1 million (See **Capital Assets & Debt**, page 14).
- Our award-winning credit card rebate program has generated \$540,998, while saving an estimated \$425,000 in operating costs since its inception in 2011.

- In September 2014, we distributed more than \$2.25 million in excess fees to the county and the state to help fund important public services.
- In 2014, we launched a new independent internal audit function to identify ways to cut costs and improve efficiencies in the Clerk's office and county departments.
- The Clerk's office has been a recipient of the Best Places to Work Award for the past five consecutive years. Due to the generosity of our staff, the office also won the Paul J. Hiott Award for Community Volunteerism.

You can learn more about the Clerk's office and county finances in this easy-to-read guide. I also invite you to download complete financial reports at www.stlucieclerk.com.

The information presented in this citizen's financial report was derived from our St. Lucie County, Florida, Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2014. The CAFR was prepared in accordance with Generally Accepted Accounting Principles (GAAP). Both publications are available online.

On behalf of all the hard-working and dedicated professionals I am honored to call colleagues, it remains our privilege to serve you.

Sincerely,

Joseph E. Smith | Clerk of the Circuit Court

Joseph E. Smith, St. Lucie County's tenth Clerk of the Circuit Court, was elected in 2008 and re-elected in 2012. As a former county commissioner, Clerk Smith understands the challenges facing the Board of County Commissioners.

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Photos of St. Lucie County featured in this guide are provided by the Clerk of the Circuit Court and City of Port St. Lucie.

AWARD-WINNING FINANCIAL REPORT

Dollars & Sense: Your Practical Guide to County Finances has been recognized for excellence by the Government Finance Officers Association of the United States and Canada (GFOA) for four consecutive years. The Clerk's office earned the Award for Outstanding Achievement in Popular Annual Financial Reporting each year since the guide's inception for fiscal year ended Sept. 30, 2010.

To receive the national award, the Clerk's office must publish a report that conforms to program standards of creativity, presentation, understandability and reader appeal. Last year's *Dollars & Sense* was also recognized with a Radiance Award by the Public Relations Society of America's Sunshine District and a Silver ADDY by the American Advertising Federation's Treasure Coast Chapter.

The Comprehensive Annual Financial Report (CAFR), one of the supporting documents for this guide, has received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for an exceptional 10 consecutive years. The CAFR presents the county's financial position and operating activities in great detail and in conformity with the General Accepted Accounting Principles.

Dollars & Sense provides an overview of the areas of responsibility and finances of St. Lucie County primary government. The primary government consists of the Board of County Commissioners and five elected constitutional officers, Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector.

Visit www.stlucieclerk.com/finance to learn more about these award-winning financial reports. We also welcome your feedback at www.stlucieclerk.com/contactjoe.



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to
**St. Lucie County
Florida**

For its Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Jeffrey R. Egan
Executive Director/CEO



ST. LUCIE COUNTY

BOARD OF COUNTY COMMISSIONERS

AS OF SEPTEMBER 30, 2014

Frannie Hutchinson, Chair, District 4

Paula A. Lewis, Vice Chair, District 3

Chris Dzadoovsky, District 1

Tod Mowery, District 2

Kim Johnson, District 5

www.stlucieco.gov ▪ 772.462.1100

CONSTITUTIONAL OFFICERS

Joseph E. Smith, Clerk of the Circuit Court

www.stlucieclerk.com ▪ 772.462.6900

Ken Pruitt, Property Appraiser

www.paslc.org ▪ 772.462.1000

Ken J. Mascara, Sheriff

www.stluciesheriff.com ▪ 772.462.7300

Gertrude Walker, Supervisor of Elections

www.slcelections.com ▪ 772.462.1500

Chris Craft, Tax Collector

www.tcslc.com ▪ 772.462.1650

MISSION OF ST. LUCIE COUNTY

To provide service, infrastructure and leadership necessary to advance a safe and sustainable community, maintain a high quality of life, and protect the natural environment for all our citizens.

OVERVIEW OF ST. LUCIE COUNTY

St. Lucie County is located on the eastern edge of Florida in the heart of the Treasure Coast region, which is located just north of South Florida's Gold Coast. At approximately 688 square miles, the county is home to 21 miles of unspoiled pristine beaches along the Atlantic Ocean and the environmentally rich Indian River Lagoon. St. Lucie County's municipalities include the City of Fort Pierce, the City of Port St. Lucie and St. Lucie Village.

The name St. Lucie was introduced by the Spanish in 1565 in honor of the Roman Catholic Saint Lucia. The current St. Lucie County was known as East Florida in 1810. In 1821, the area was renamed St. Johns County. St. Johns was split into several counties in 1840, and this area became Mosquito County. Forty years later in 1880, the borders were changed again, and we became Brevard County.

On July 1, 1905, St. Lucie County was established with Fort Pierce as the county seat. Portions were stripped away over the years between 1917 and 1925 to become part of the present-day neighboring counties.

Service, tourism, agriculture, construction and light manufacturing are the principal industries within the county. St. Lucie County's location, climate, and abundant workforce have improved in recent years, but unemployment still remains higher than the state. While average income also remains lower than the state, St. Lucie County's affordable housing market continues to attract new residents and promote growth.



WORLD WAR II & KOREA 1941-1953

KENNETH E. HOWE
CARRON F. PERRO
JOHN E. DONNELL
RICHARD E. OLSON
MATTEO TASCULO
TEDDY O. GUESS
FRANK E. WETTER
GEORGE L. ABBOTT
HENRY K. ALEXANDER
JOHN E. BURELL
JOHN W. COOK
CARMINE D'AMICO
PETER M. DEWANEY
THOMAS J. DELON
WALTER J. BOMBER
WILLIAM K. DODMAN
ELMER W. DEW
HAROLD E. DUNCAN
HENRY S. EARLE

ANDREW J. FLEMING JOHN A. FULLER SR. GREGORY I. GOULDENICK FRESTON H. GOULDER RICHARD D. HARANG CLIFFORD F. HERRING ARTHUR S. HICKY DEVID J. HOLTMAN ALTON E. HUDSON JOHN A. HUGHSON EDWARD A. JACOBI JOHN D. MUCKENHOTT DONALD C. MCGHEARY DONALD C. WILCOX OCEC C. MINGLEDORFF JR. JESSE D. OLIVE FRANK J. PERENO RAYMOND E. PENANCE HARVEY E. RUSSELL JR. WILSON F. WEATHERFORD LAWRENCE I. WICKHAM JACQUES B. WILSON

in honor of the men
of the United States Army
who served in the Pacific
Theater from 1941 to 1945
Honored and Remembered
with pride and honor
Who have died in the line of duty
while in service to our country
With great affection and respect

EDWARD W. ANDERSON
LEE C. YATES
RICHARD C. WANNAMAKA
KEVIN ALLEN
EDWIN A. BEASON
BURESS L. BLACKWOOD
HARRY T. BLANCHET
PAUL M. DAVIS
PATRICK K. DOLAN
JOSEPH I. FLEMING
PAUL E. GORDON
EARL E. HAYES
LOUIS E. KALMAN
EUGENE E. HAYES
JOHN MEELE
JAMES E. RODMAN
ADRIAN RUMBLE
FRANK W. SUMPTER
ORVILLE ZYCH
THOMAS S. WATSON
HERMAN D. WILSON
EDMUND J. WILSON
JAMES B. WILSON

RESIDENT SERVICES

The county provides a variety of services to residents. The services are grouped by function as follows:

- **General Government** includes the Board of County Commissioners and the county's administration, attorney, and Office of Management and Budget. It also includes the Tax Collector, Property Appraiser, Supervisor of Elections, and the Clerk of the Circuit Court's finance, recording, board services, purchasing, and value adjustment board departments.
- **Public Safety** includes the Sheriff, E-911, emergency management, marine safety, code compliance, and radiological planning.
- **Transportation** includes airport, transit services, engineering, and road and bridge.
- **Economic Environment** includes veteran's services, grant-assisted home rehabilitation, and down payment assistance.
- **Culture and Recreation** includes libraries, parks, recreation programs, fairground, golf course, Tradition Field, South County Stadium, Lawnwood Regional Park, Savannas recreation area and Arts & Cultural Alliance of St. Lucie, Inc.
- **Physical Environment** includes the extension office, erosion control, solid waste, water and sewer, and water quality.
- **Human Services** includes community services and mosquito control.
- **Court-related** includes court administration, drug labs, and Clerk of the Circuit Court.

County revenues that are affected by the economy include property taxes, sales taxes, and charges for services. Real estate activity and consumer spending specifically affect these revenues.

Historically low short-term and long-term interest rates, decreasing unemployment rate, and rising single-family home sales are encouraging signs for the county's economic growth. However, county leaders remain cautious and conservative in planning for the near future.



MAJOR INITIATIVES & ACCOMPLISHMENTS

The county's fiscal year 2015 adopted General Fund budget reflects a 6 percent increase in revenue estimates from the previous fiscal year. This increase is mainly attributed to an increase in tax revenues and shifting the millage rate from the Mosquito Control District to the General Fund. Even though the fund balance remains to be used as a budget balancing source, the increases are good indicators of an upward financial trend.

In September 2014, St. Lucie County was selected by the Florida Department of Veterans' Affairs to house Florida's seventh veterans' nursing home. This facility will serve an estimated 279,000 veterans of whom 118,000 are over the age of 65. The 28-acre site was donated by Tradition Land Company in the southwest region of the county. The county in turn committed approximately \$500,000 to cover the cost of infrastructure and adhere to state building requirements.

HIGHLIGHTS FY 2014

NEW PUBLIC LIBRARY

The former Port St. Lucie Police Department substation on Rosser Boulevard was purchased and will be renovated in fiscal year 2015 to serve as a public library branch. The project is estimated to be \$5 million and will be funded by the state's Public Library Construction Grant and the library impact fee.

MIDWAY ROAD WIDENING

A \$19 million construction contract was awarded to the county to widen Midway Road from Selvitz Road to 25th Street.

NEW BASEBALL FIELDS

The county completed two new baseball fields at Lawnwood Sports Complex that will attract Division II college teams and result in an estimated economic impact of \$1.3 million.

SINGLE-STREAM RECYCLING FACILITY

In October 2014, the county began operating a single stream recycling facility designed to process more than 100 tons of recycled materials per day, helping keep our community green.

BANNING FERTILIZERS

The county adopted an ordinance to ban the use of fertilizers from June to September.

IMPROVING ROADS

Ten miles of dirt roads in the urban areas of the county were improved using donated millings and in-house labor.



ABOUT THE CLERK

The Clerk of the Circuit Court is directly elected by county citizens and responsible for safeguarding all public records and public funds. As a constitutional officer, the Clerk operates independently from county government. The Clerk manages four primary functions and nearly 1,000 statutory responsibilities.

Clerk of the Circuit Court

The Clerk processes, records, files and guarantees the integrity of all court-related documents in St. Lucie County, which is part of the 19th Judicial Circuit of Florida. The Clerk is also responsible for managing the county's jury system and provides citizens who wish to represent themselves in court with court forms.

County Chief Financial Officer, Treasurer and Auditor

To protect taxpayers, the Clerk oversees the county's budget, revenue and spending. The Clerk processes payments on behalf of the county commissioners and ensures that all taxpayer funds are being used lawfully. Any funds not designated for spending are invested to earn interest.

County Recorder

The Clerk preserves and ensures the integrity of the Official Record Books of St. Lucie County dating back to 1905. Documents such as mortgages, deeds, liens, judgments and marriage licenses are recorded and digitally indexed into a computer system. Documents dating back to 1990 are available online.

Clerk of the Board of County Commissioners

The Clerk prepares and maintains the records of county commission and other government meetings for the public. The Clerk also administers the Value Adjustment Board to allow citizens to contest their property value.

The staff at the Clerk's office has a long-standing history of supporting charities throughout the Treasure Coast. Since 1998, our employees have donated more than \$144,000 and volunteered countless hours for worthy causes. The compassion we have for our community is just one reason we have proudly received the St. Lucie County Best Places to Work Award for the past five consecutive years. The incredible distinction highlights our commitment to our values and our mission.

Learn more about the Clerk's office by visiting www.stlucieclerk.com or following us on social media.



COUNTY DEMOGRAPHICS

AT-A-GLANCE



Population (2014)

282,821

Median Age (2010)

42.4

School Enrollment (2014)

40,173

Unemployment Rate (2014)

7.8%

Homes Purchased (2014)

18,781



Average Annual Wage (2013)

\$36,173

Personal Income Per Capita (2013)

\$31,182

Outstanding Debt Per Capita (2014)

\$485

Median Home Cost (2014)

\$138K

County Annual Budget (FY 2015)

\$480.7M



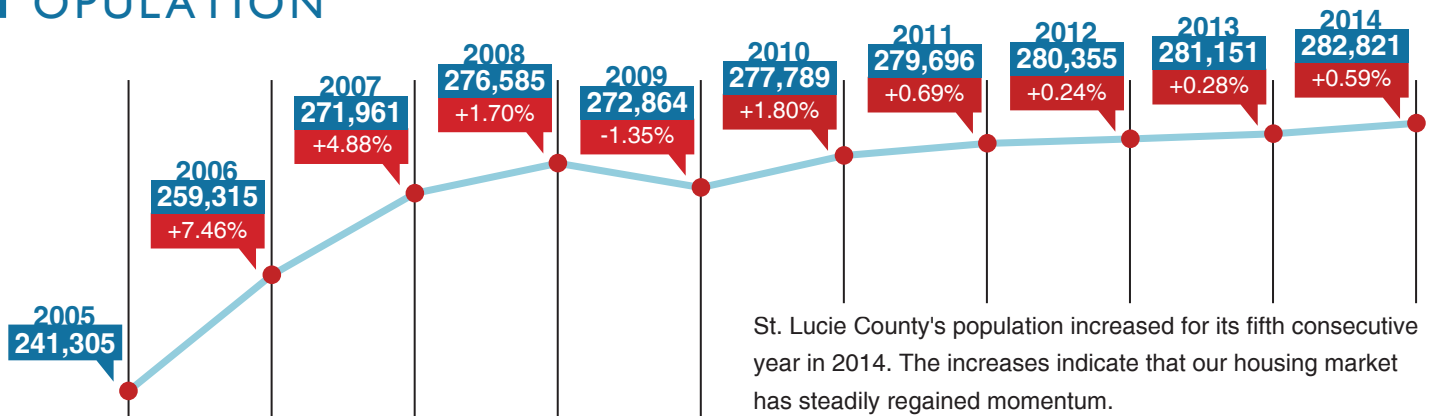
Top 10 Employers

(number of employees in 2014)

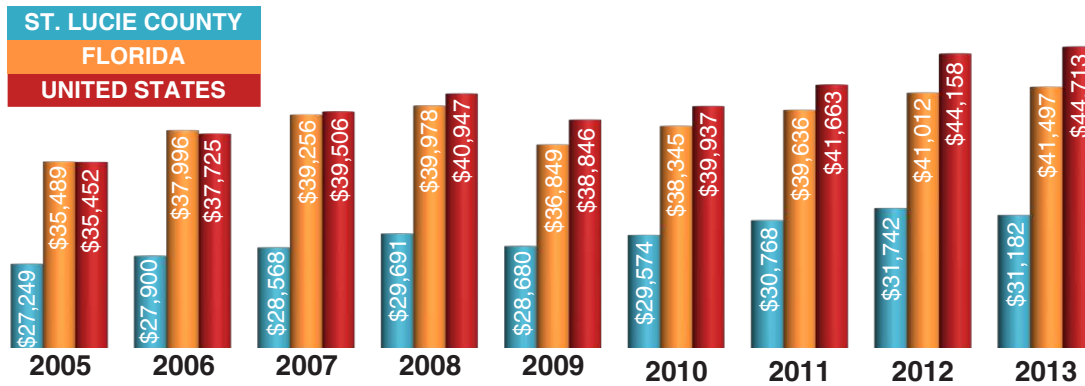
St. Lucie County School Board	5,273
Wal-Mart	2,253
HCA Healthcare	2,189
Indian River State College	1,996
St. Lucie County Government*	1,671
Publix	1,466
City of Port St. Lucie	1,096
QVC	994
Convey Health Solutions	950
Liberty Medical & Pharmacy	920

*St. Lucie County Government includes the Board of County Commissioners, Sheriff, Clerk, Tax Collector, Property Appraiser, and Supervisor of Elections.

POPULATION

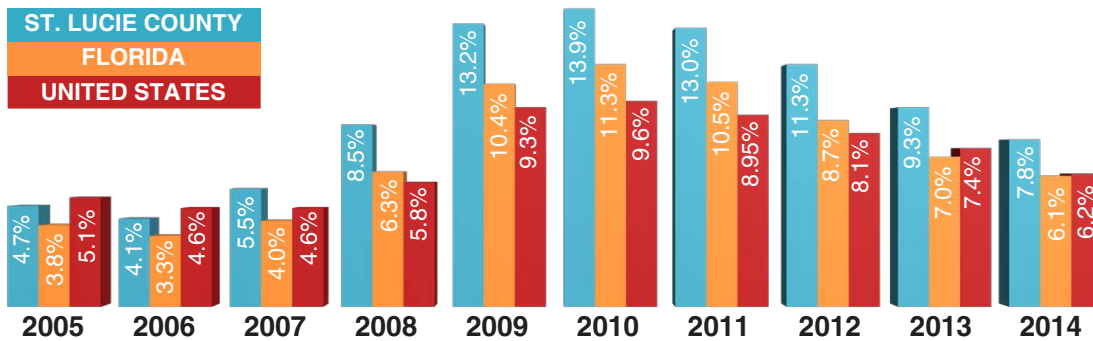


PER CAPITA PERSONAL INCOME



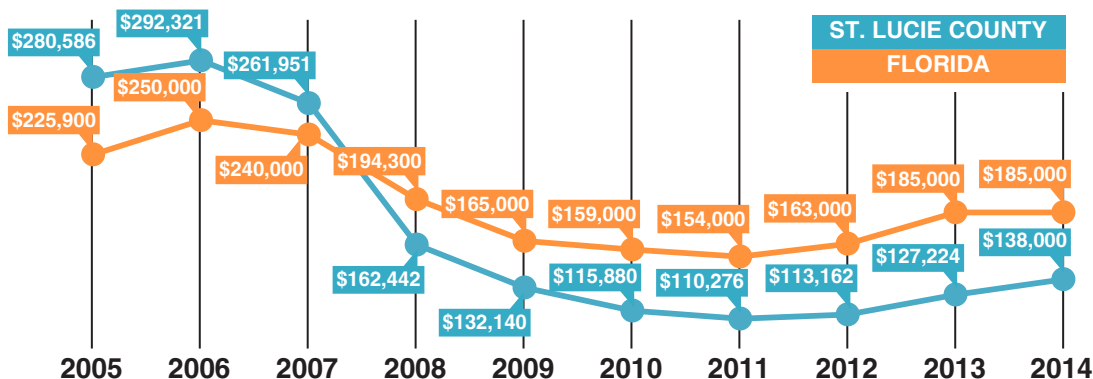
St. Lucie County's average income slightly decreased after years of positive growth. The latest figures released for 2013 show St. Lucie County with a per capita personal income of \$31,182, much less than state and national averages.

UNEMPLOYMENT RATE



The county's unemployment rate has dropped each year since the peak in 2010, but remains higher than the state and nation. In 2014, Florida's rate fared better than the nation's rate for the second year in a row.

MEDIAN HOME SALE PRICES



The county's median home sale price continued to improve in 2014, surpassing 2009's figure and showing rapid signs of progress. The increase is a reflection of the county's dramatically reduced foreclosure market and new construction.

FINANCIAL STATEMENTS

STATEMENT OF NET POSITION, PRIMARY GOVERNMENT

(IN MILLIONS)

The Statement of Net Position presents information on all of the county's assets, deferred outflows of resources, and liabilities. The difference between the assets plus the deferred outflows of resources and the liabilities is the net position. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the county is improving.

The county's total net position has a net decrease of 1.1 percent, or \$7.7 million, during the fiscal year 2014. The net decrease consists of \$7 million decrease in governmental activities and a \$0.7 million decrease in business-type activities. The three components of net position and their respective fiscal year-end balances are listed below.

Net investment in capital assets

This component of net position represents the amount that is unavailable for reducing debt or paying for services because it is the value of the capital assets themselves, not liquid like cash or cash equivalents that could be used to pay the bills. The balance represents 74.14 percent or \$514.8 million, of the county's total net position at Sept. 30, 2014.

	2013*	2014	Increase (Decrease)	Percent Change
Assets				
Current and other assets	\$300.3	\$281.1	(\$19.2)	-6.4%
Capital assets	631.7	641.1	9.4	1.5%
Total assets	932.0	922.2	(9.8)	-1.1%
Deferred Outflows of Resources	2.7	2.8	0.1	3.7%
Liabilities				
Current liabilities	55.7	46.7	(9.0)	-16.2%
Non-current liabilities	176.9	183.9	7.0	4.0%
Total liabilities	232.6	230.6	(2.0)	-0.9%
Net position:				
Net investment in capital assets	499.2	514.8	15.6	3.1%
Restricted	135.1	135.3	0.2	0.1%
Unrestricted	67.8	44.3	(23.5)	-34.7%
Total net position	\$702.1	\$694.4	(\$7.7)	-1.1%

*restated

Restricted net position

This component of net position represents the amount that is available for use only as allowed by creditors, grantors, contributors, or laws and regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation. The balance in this category accounts for 19.49 percent, or \$135.3 million, of the county's total net position at Sept. 30, 2014.

Unrestricted net position

This component of the county's total net position is the amount that is available and may be used to meet the county's ongoing obligations to citizens and creditors. Of the unrestricted net position for fiscal year 2014, \$42.5 million is for governmental activities and \$1.8 million is for business-type activities. The balance in this category is 6.37 percent, or \$44.3 million, of the county's total net assets at Sept. 30, 2014.



STATEMENT OF ACTIVITIES, PRIMARY GOVERNMENT

(IN MILLIONS)

The Statement of Activities demonstrates how the county's net position changed during the fiscal year.

This statement shows both the level of resources available to the county for providing services in addition to the costs for providing those services during the current fiscal year ended Sept. 30, 2014.



	2013*	2014	Increase (Decrease)	Percent Change
REVENUES				
Program revenues:				
Charges for services	\$42.8	\$48.5	\$5.7	13.3%
Operating grants/ contributions	26.8	12.7	(14.1)	-52.6%
Capital grants/contributions	25.3	17.4	(7.9)	-31.2%
General revenues:				
Property taxes	112.8	122.8	10.0	8.9%
Other taxes	7.4	8.0	0.6	8.1%
Intergovernmental	11.2	16.7	5.5	49.1%
Other	8.6	9.7	1.1	12.8%
Total revenues	234.9	235.8	0.9	0.4%
EXPENSES				
General government	39.2	41.1	1.9	4.8%
Public safety	80.8	83.6	2.8	3.5%
Physical environment	11.0	7.8	(3.2)	-29.1%
Transportation	23.9	21.8	(2.1)	-8.8%
Economic environment	8.6	8.2	(0.4)	-4.7%
Human services	12.7	11.2	(1.5)	-11.8%
Court related	18.0	19.2	1.2	6.7%
Culture and recreation	18.7	19.5	0.8	4.3%
Bailing & Recycling	13.8	15.3	1.5	10.9%
Water and sewer	10.0	8.7	(1.3)	-13.0%
Golf Course	1.7	1.3	(0.4)	-23.5%
Building and zoning	1.0	1.1	0.1	10.0%
Interest and fiscal charges	5.1	4.7	(0.4)	-7.8%
Total expenses	244.5	243.5	(1.0)	-0.4%
Decrease in net position	(9.6)	(7.7)	1.9	19.8%
Net position - Beginning	711.7	702.1	(9.6)	-1.3%
Net position - Ending	\$702.1	\$694.4	(7.7)	-1.1%

*restated

REVENUES & DISBURSEMENTS

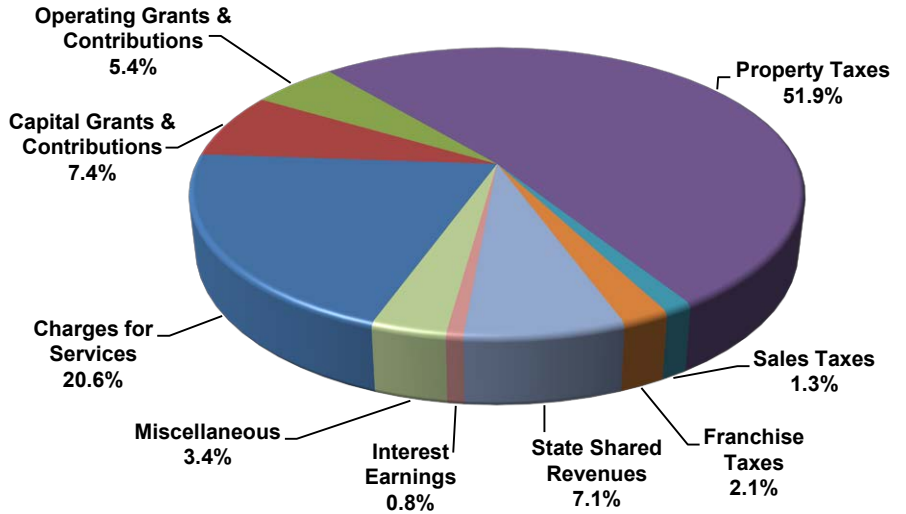
WHERE THE MONEY COMES FROM

(IN MILLIONS)

Revenues

The county's total primary government revenues have increased slightly by \$0.9 million. The total revenues increase is a result of an increase in property taxes and charges for services.

Program revenues are specific to the functions of the primary government, such as fees and charges for services, grants and contributions.



Property Taxes
\$122.8

Charges for Services
\$48.5

Capital Grants & Contributions
\$17.4

State Shared Revenues
\$16.7



Operating Grants & Contributions
\$12.7

Miscellaneous
\$7.9

Franchise Taxes
\$5.0

Sales Taxes
\$3.0

Interest Earnings
\$1.8

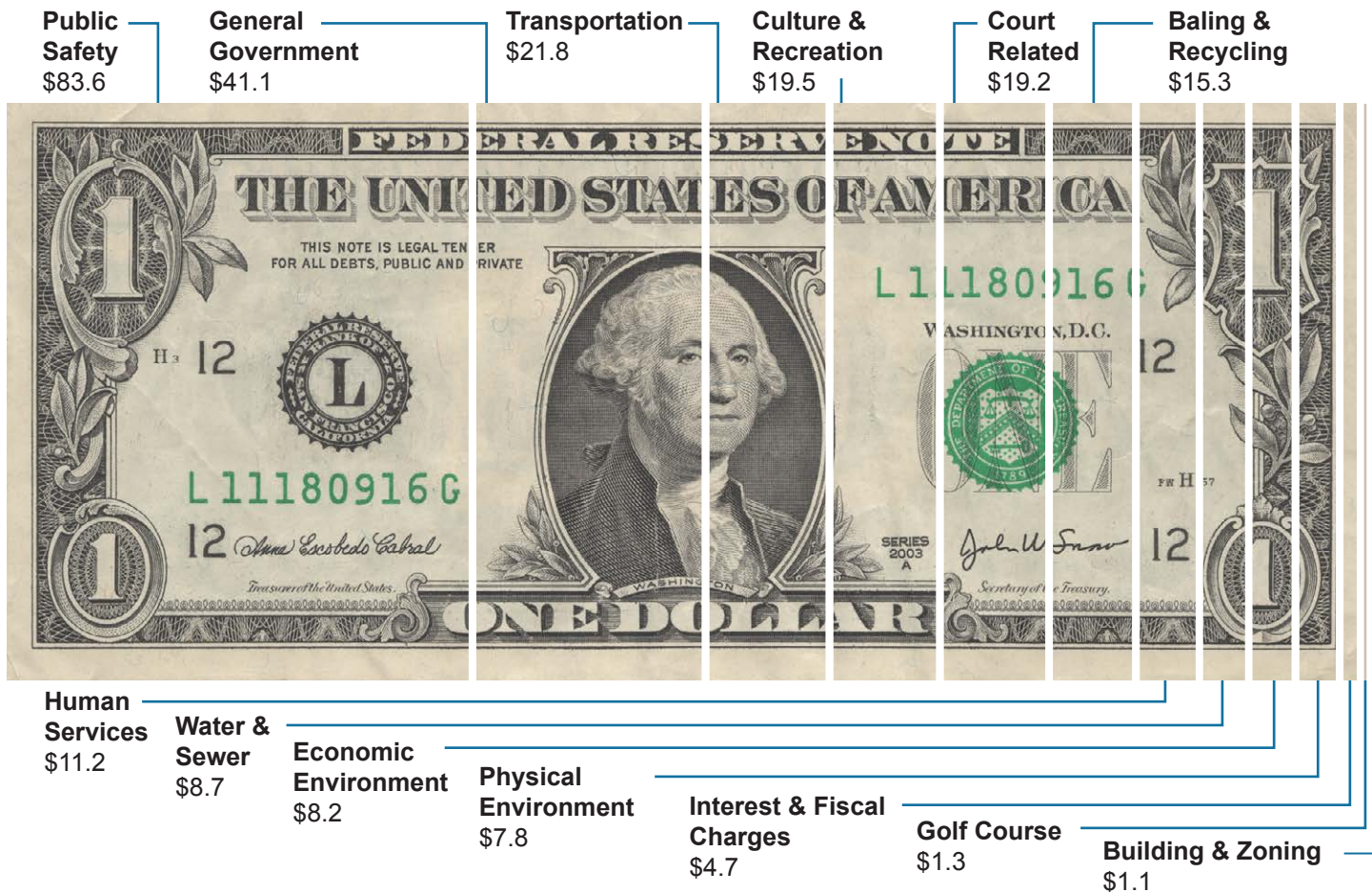
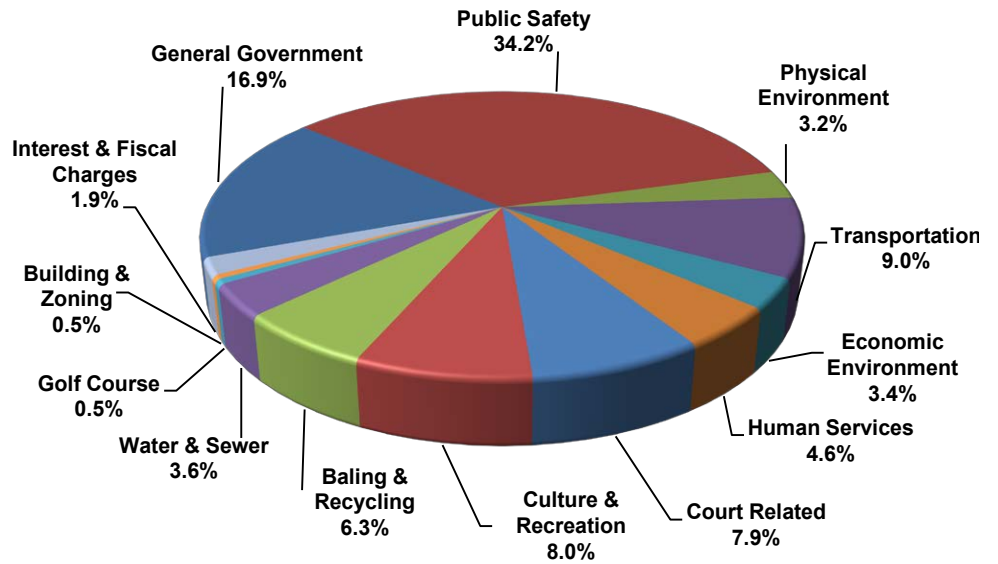
WHERE THE MONEY GOES

(IN MILLIONS)

Expenses

The expenses of the primary government were \$243.5 million with public safety operations comprising the largest expense category at 34.2 percent or \$83.6 million.

Public safety activities include law enforcement, correction/detention facilities, and emergency management. The total expenses for this function have increased \$2.8 million. Another major increase incurred in the Baling & Recycling (i.e. landfill). The increase is due to the accrued closure and long-term care costs adjustment for fiscal year 2014.



KEY FINANCIAL INFORMATION

PROPERTY TAXES

Property taxes are levied on both real and personal property. For fiscal year 2014, property taxes constitute 51.9 percent of the total county's revenue sources. Taxable values for all property are established as of January 1, which is the date of lien, for the fiscal year starting October 1. Property tax revenues recognized for the 2013-2014 fiscal year were levied in October 2013.

All taxes are due and payable on November 1 or as soon as the assessments roll is certified and delivered to the Tax Collector. Discounts are given for early payment at the rate of 4 percent in November, 3 percent in December, 2 percent in January, and 1 percent in February. Taxes paid in March do not receive a discount.

All unpaid taxes become delinquent as of April 1. Virtually all unpaid taxes are collected via the sale of tax certificates on or prior to June 1.

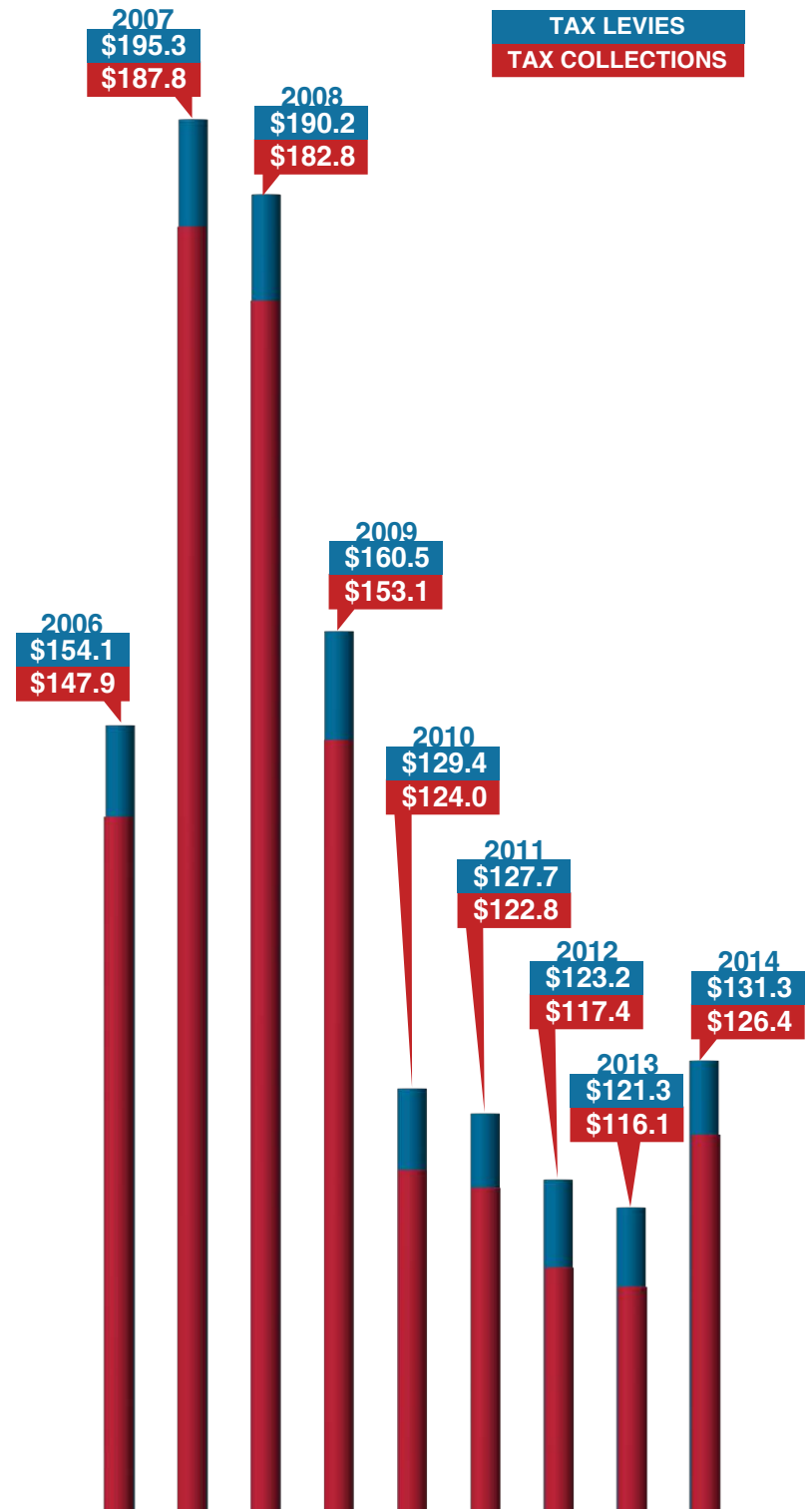
PRINCIPAL PROPERTY TAXPAYERS

(ASSESSED PROPERTY VALUE IN MILLIONS)

Florida Power & Light Corporation	\$2,625
Tropicana Manufacturing Co. Inc.	\$133
Wynne Building Corporation	\$112
Bellsouth Telecommunications	\$72
Wal-Mart Stores East LP	\$68
HCA/Lawnwood Medical Center, Inc.	\$50
Florida Gas Transmission Co. LLC	\$44
KRG Port Saint Lucie Landing LLC	\$44
Sandpiper Resort Properties Inc.	\$32
Florida East Coast Railway	\$31

AD VALOREM TAX LEVIES & COLLECTIONS

(IN MILLIONS)



GENERAL FUND: FUND BALANCE ANALYSIS

The General Fund is the chief operating fund of the county. The General Fund ending fund balance at Sept. 30, 2014 was \$57.7 million.

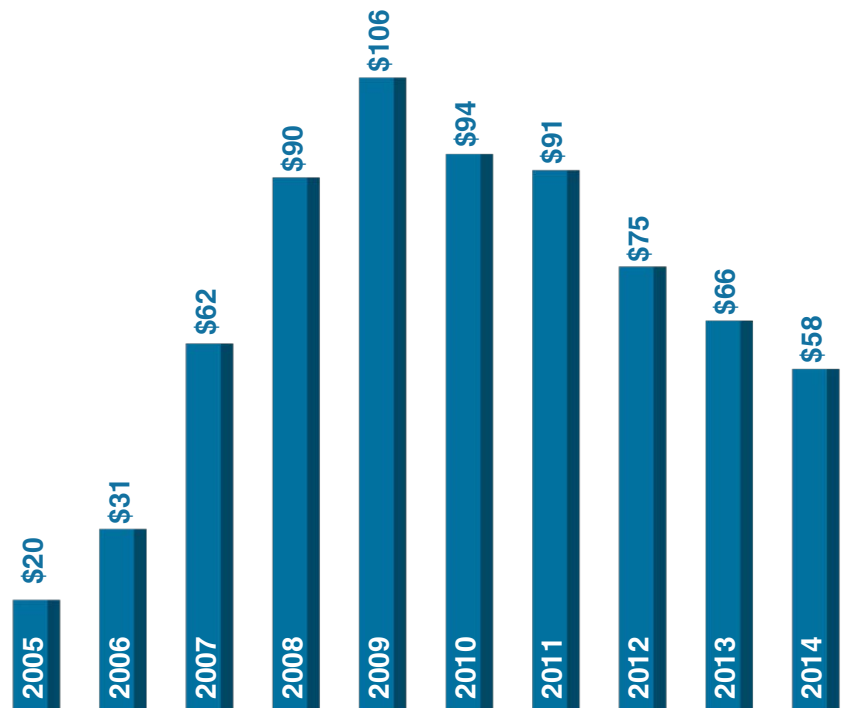
The Governmental Accounting Standards Board requires the fund balances for governmental funds be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The fund balance classifications include:

1. a nonspendable category for inventory, prepaid items, advances to other funds, and assets held for resale
2. a restricted category for resources that are either externally restricted by creditors, grantors, contributors, law or regulations of other government or imposed by law through constitutional provisions or enabling legislation
3. a committed category for constraints imposed by formal action of the county commissioners and the funding has been set aside for the purpose
4. an assigned category for constraints by the county's intent to use monies for specific purposes
5. an unassigned category is available for spending at the county's discretion

As of Sept. 30, 2014, the General Fund did not have any funds in the restricted and committed categories. In comparison to the prior fiscal year, the General Fund saw a decrease of \$8.3 million in total fund balances. The total unassigned fund balance was \$18.7 million for fiscal year 2014, a \$6.3 million decrease from the fiscal year 2013 balance. This is attributed to the utilization of fund balance to subsidize the General Fund operations.

FUND BALANCE TREND (IN MILLIONS AS OF SEPTEMBER 30)



FUND BALANCE COMPARISON (IN THOUSANDS)

	FY2013	FY2014	Increase (Decrease)
Nonspendable	\$6,693	\$6,464	(\$229)
Committed	85	0	(85)
Assigned to:			
Emergency reserves	13,258	12,578	(680)
General government	1,646	1,020	(626)
Economic development	4,172	2,904	(1,268)
Human services	1,074	1,074	0
Projected budget deficit	14,041	14,942	901
Unassigned	25,074	18,749	(6,325)
Total	\$66,043	\$57,731	(\$8,312)

INVESTMENTS

INVESTMENT ANALYSIS

The Clerk manages the county's investment portfolio with the primary objectives of safeguarding principal, ensuring liquidity to meet daily cash needs, and maximizing investment earnings within statutory and fiduciary constraints.

The investment types are allowed by either Florida Statutes Section 218.415, the county's adopted investment policy, or various bond covenants. At Sept. 30, 2014, the county investment portfolio was invested in the categories listed in the chart to the right. All amounts reflect their fair market value as of Sept. 30, 2014. For safety and flexibility, the county maintains a short overall weighted average maturity. As of Sept. 30, 2014, its weighted average maturity was 2.157 years.

Issuer	Amount	Percentage of Portfolio
Florida Local Government Surplus Trust Fund (Florida Prime)	\$3,537,680	1.45%
United States Treasuries	\$111,373,616	45.79%
United States Agencies	\$55,537,174	22.82%
Florida Local Government Investment Trust Day to Day Fund	\$3,019,835	1.24%
Corporate Obligations	\$54,130,097	22.25%
Mutual Fund Money Market	\$9,595,197	3.94%
Commercial Papers	\$2,999,643	1.23%
Collateralized Money Market Fund	\$1,124,603	0.46%
Certificate of Deposits	\$2,000,000	0.82%
Total	\$243,317,845	100%

All Funds Removed from State Investment Pool

In September 2014, the last of the investment funds that were frozen in the State Board of Administration's troubled investment pool back in 2007 were withdrawn. When Clerk Smith took office

in 2009, he made it a priority to get the public's \$20,486,262 back. As the county's Chief Financial Officer, he made responsible, slow withdrawals over six years.



INVESTMENT PORTFOLIO

These two charts show the county's total investment portfolio and investment earnings over the past nine fiscal years.

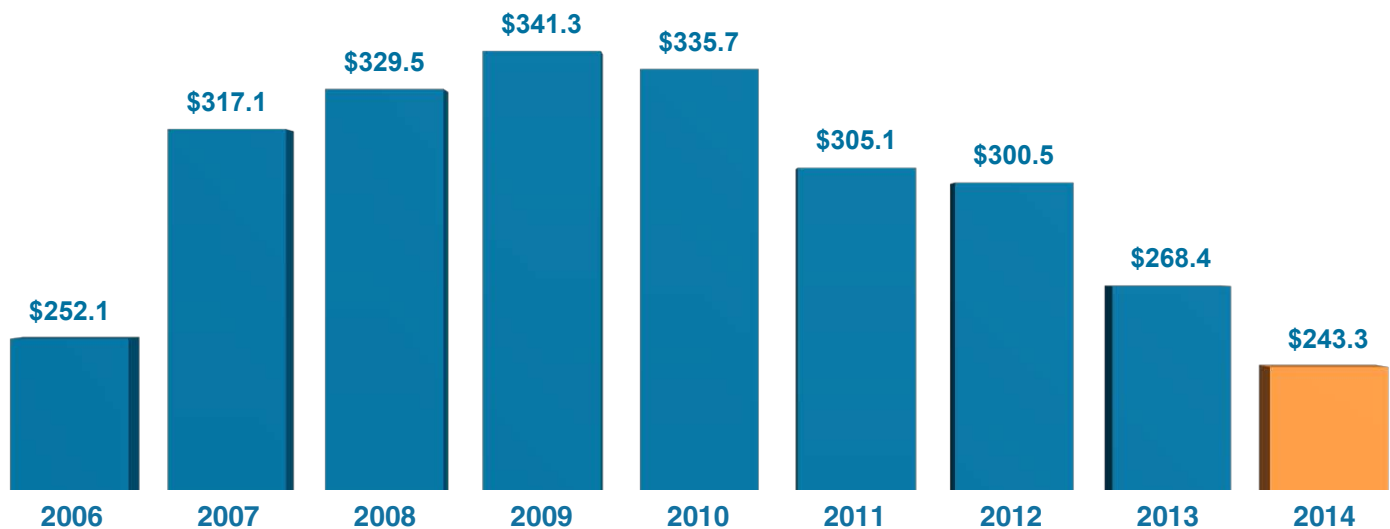
The total investment balances reflect a steady decrease since the highest point at September 30, 2009. The decreases are mainly attributed to the decreases in tax revenues and the utilization of

fund balance to offset revenue shortfalls. The investment earnings have shown significant increases in fiscal year 2014.

The increase is attributed to the year-end fair market value adjustments for the investment securities owned.

INVESTMENT BALANCES

(IN MILLIONS AS OF SEPTEMBER 30)



INVESTMENT EARNINGS

(IN MILLIONS AS OF SEPTEMBER 30)



CAPITAL ASSETS & DEBT

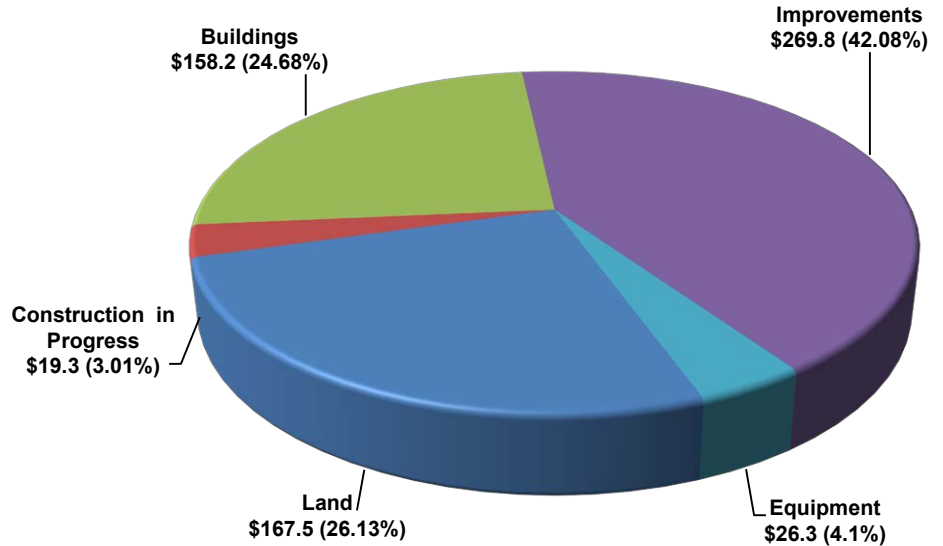
CAPITAL ASSETS

(AS OF SEPTEMBER 30 OF THE FISCAL YEAR)

As of Sept. 30, 2014, the county's capital assets for both governmental and business-type activities amounted to \$641.1 million (net of depreciation). The capital assets include land, easements, buildings, park facilities, infrastructure (roads, bridges, airport runways, parks, and storm drains) and land improvements, construction in progress, and equipment.

The county adopts a five-year capital improvements plan annually which includes requests and input from all departments and Constitutional Offices. Each request includes a proposed funding source and estimated operating costs. The dramatic decrease in county tax revenues and impact fees has forced some new projects to be postponed. The guideline has shifted to limit new projects to ones that will be either funded or matched with special revenue, capital funds, grants or contributions.

Indian River Estate Drainage Phase II (\$9.8 million budget), Port North Entrance project (\$6.1 million budget) and Midway Road Phase II (\$21.3 million budget) are the major ongoing projects funded by grants and impact fees.



The following major capital projects were either completed or near completion in fiscal year 2014:

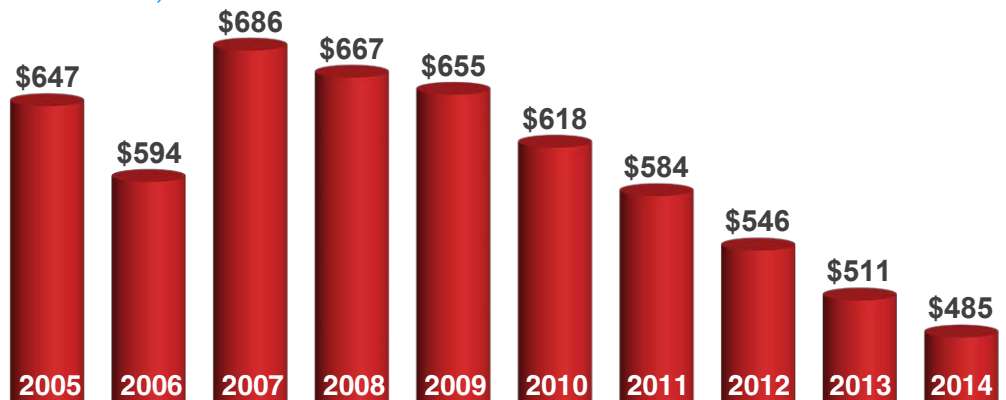
- Single Stream Recycling Processing Facility - \$7.3 million
- Orange Avenue Canal #56 - \$1 million
- Weatherbee Road Sidewalk - \$2.1 million
- Rosser Road Library - \$2.4 million

Funding for these projects are from charges for services, grants, impact fees, and property taxes (MSTU).

DEBT PER CAPITA

(AS OF SEPTEMBER 30 OF THE FISCAL YEAR)

The chart to the right shows the amount of debt per capita within the county and includes all types of debt held, including bonds backed by property taxes, sales and gas taxes and capital leases.



LONG-TERM DEBT

As of Sept. 30, 2014, the county had total bonded debt outstanding of \$108.5 million, notes payable of \$22 million, and capital leases of \$0.4 million for a total debt of \$130.9 million. Approximately 0.39% of the total county debt is repaid with property tax revenues.

The remainder is repaid with pledged revenues, including sales tax, tourist tax, special taxing units and water and sewer revenues.

The total debt outstanding saw a decrease of \$7.6 million from the prior fiscal year balance. The decrease in debt is a result of scheduled principal payments.

The county continues taking advantage of the low interest environment for long-term debt refunding. On Nov. 13, 2013, the Board issued \$21,105,000 Utility System Improvement and Refunding Revenue Bonds, Series 2013 to provide funds for the purposes of:

1. financing and/or reimbursing the \$3,800,000 costs of the 2013 project,
2. currently refunding all of the North Hutchinson Island Water and Sewer System Revenue Refunding Bonds, Series 1997, the Holiday Pines Water and Wastewater System Revenue Bonds, Series 1999 and the North Hutchinson Island Water and Sewer System Revenue Bonds, Series 2002,

3. prepaying the Improvement Refunding Revenue Note, Series 2009A and
4. paying the costs of issuance of the Series 2013 Bonds.

The aggregate cash flow difference between the refunded debt (\$22,507,986) and the refunding debt (\$28,600,707) is \$6,092,721. The economic gain is \$3,625,380.

Bond Ratings

Standard & Poor's Rating Services raised its general obligation (GO) rating on the county by two notches to 'AA' from "A+" on March 3, 2014. The rating reflects assessment of many factors, such as local economy, available reserves, liquidity, budgetary performance, and management condition.

The opinion indicated the county will likely continue to maintain its very strong budgetary flexibility through management practices as the property tax base has started to show growth, reducing pressure from the revenue side.

In addition, Standard & Poor's Rating Services affirmed the county's A+/Stable rating for both the state revenue-sharing improvement revenue bonds and the transportation revenue bonds. The ratings are based on strong annual debt service coverage, stability in pledged revenues, and adequate bond provisions.

LONG-TERM OUTSTANDING DEBT

(IN MILLIONS)

	FY2013	FY2014	Increase (Decrease)
General obligation debt	\$0.8	\$0.5	(\$0.3)
Revenue bonds	84.8	79.4	(5.4)
Revenue notes	24.6	22.0	(2.6)
Special assessment bonds	9.0	7.9	(1.1)
Water and sewer revenue bonds	18.5	20.7	2.2
Capital leases	0.8	0.4	(0.4)
Total	\$138.5	\$130.9	(\$7.6)

The county's long-term outstanding debt was reduced by \$7.6 million in fiscal year 2014, following a previous decrease of \$13.5 million in fiscal year 2013.

GLOSSARY OF TERMS

Assets: What is owned by the county. Includes such items as pooled cash and investments, receivables, internal balances, inventories, deposits with others, prepaid items and deferred charges

Business-type Activities: Activities supported by user charges. The county maintains five business-type funds that are used to account for activities for which a fee is charged to external users for goods or services



Capital Assets: Includes such items as county land, construction in progress, equipment, infrastructure and buildings and improvements net of depreciation

Capital Grants: State, federal, other government and private contributions to fund capital purchases for specific programs

Deferred Outflows of Resources: Represents a consumption of net position that applies to future period(s), and will not be recognized as an expense until then

Fund Balance: The difference between assets and liabilities reported in the balance sheet of a governmental fund

General Revenues: All of the revenues that are not required

to be reported as program revenues in the government-wide statement of activities. General revenues include property taxes, sales and use taxes, state-shared revenues, as well as other county-levied taxes, investment income, rents and concessions, and the sale of surplus property

Governmental Activities: Activities supported mainly by taxes. The county maintains 55 governmental funds that are used to account for taxes, program and other miscellaneous revenues

Net Investment in Capital Assets: Represents amounts invested in capital assets less accumulated depreciation and any outstanding debt used to acquire these assets

Liabilities: What the county owes

Long-term Liabilities: Includes such items as bonds, loans, compensated absences, and other county obligations

Net Position: The difference between the total of assets plus deferred outflows of resources and liabilities reported in the statement of net position; the net worth of the county

Operating Grants: State, federal, other government and private contributions to fund specific programs

Per Capita: Represents given quantitative measures per unit of population (i.e. the county's outstanding debt, income, or spending)

Primary Government: Includes all of the governmental and business-type activities belonging to the county but excludes fiduciary funds

Program Revenues: Term used in the statement of activities, which includes charges for services, operation grants and capital grants

Refunding: New bonds issued to redeem (retire) previously issued bonds, on their maturity or by a call

Restricted: What is not available for use by the county because it is set aside for a specific purpose

Unrestricted: One-time funds available for the county to use for operations

APRIL 2015

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<p>March 2015</p> <table border="1"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td></tr> </table>	S	M	T	W	T	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31					<p>May 2015</p> <table border="1"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>	S	M	T	W	T	F	S						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31								<p>1 Child Abuse Prevention Month</p>	<p>2</p>	<p>3 Good Friday <i>Clerk's Office Closed</i> Passover Begins</p>	<p>4</p>
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<p>19</p>	<p>20</p>	<p>21 National Library Workers Day</p>	<p>22 Administrative Professionals Day Earth Day</p>	<p>23 Take Your Daughters & Sons to Work Day</p>	<p>24</p>	<p>25</p>																																																																																											
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MAY 2015

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3		4		5 Cinco de Mayo National Teachers Day		6		7		8		9	
10 Mother's Day		11		12		13		14		15 Peace Officers Memorial Day		16 Armed Forces Day	
17		18		19		20		21		22		23	
24/31		25 Memorial Day Clerk's Office Closed		26		27		28		29		30	

JUNE 2015

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY																																																																																																		
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28	29	30	<p style="text-align: center;">May 2015</p> <table border="1"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>		S	M	T	W	T	F	S						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							<p style="text-align: center;">July 2015</p> <table border="1"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>		S	M	T	W	T	F	S						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						
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JULY 2015

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AUGUST 2015

SUNDAY							MONDAY							TUESDAY							WEDNESDAY							THURSDAY							FRIDAY							SATURDAY						
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16							17							18							19							20							21							22						
23							24							25							26 Women's Equality Day							27							28							29						
30							31							<h2>CONTESTING YOUR PROPERTY VALUATION</h2> <p>To contest the valuation of your property, you must file a petition with the Value Adjustment Board within 25 days of the mailing of the Notice of Proposed Property Taxes (or TRIM Notice) by the Property Appraiser. These notices are usually mailed in mid-August. The deadline for accepting petitions on valuation issues is usually mid-September. To file a petition, visit www.stlucieclerk.com.</p>																																		

SEPTEMBER 2015

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
August 2015 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	October 2015 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	1 Drowsy Driving Prevention Week	2	3	4	5
6	7 Labor Day Clerk's Office Closed	8	9	10	11 Patriot Day	12
13 Grandparent's Day	14 Rosh Hashanah Clerk's Office Closed	15	16	17	18	19
20	21	22	23 Autumn starts Yom Kippur Clerk's Office Closed	24	25	26
27	28	29	30			

OCTOBER 2015

SUNDAY							MONDAY							TUESDAY							WEDNESDAY							THURSDAY							FRIDAY							SATURDAY																																																							
September 2015 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30														November 2015 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30														1 Domestic Violence Awareness Month														2														3																																									
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11														12 Columbus Day														13														14 Sukkot ends														15														16 National Boss Day														17													
18 National Teen Driver Safety Week														19														20														21														22														23														24													
25														26														27														28														29														30														31 Halloween													

NOVEMBER 2015

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY																																																																																			
1 Daylight Saving Time Ends	2	3 General Election	4	5	6	7																																																																																			
8	9	10	11 Veteran's Day <i>Clerk's Office Closed</i>	12	13	14																																																																																			
15	16	17	18	19	20	21																																																																																			
22	23	24	25	26 Thanksgiving <i>Clerk's Office Closed</i>	27 Thanksgiving Holiday <i>Clerk's Office Closed</i>	28																																																																																			
29	30 Last Day to Save 4% On Property Taxes Hurricane Season Ends	October 2015 <table border="1"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr> </table>		S	M	T	W	T	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	December 2015 <table border="1"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr> </table>		S	M	T	W	T	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
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27	28	29	30	31																																																																																					

DID YOU KNOW?

The Clerk of the Circuit Court is one of five St. Lucie County constitutional officers directly elected by county citizens and responsible for safeguarding all public records and public funds. The constitutional officers operate independently from county government. In addition to safeguarding all court documents and evidence, the Clerk also manages all finances for county government and records all official records, such as mortgages and deeds, viewable online for free at www.stlucieclerk.com.

DECEMBER 2015

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
November 2015 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	January 2016 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	1 World AIDS Day	2	3	4	5
6	7 Hanukkah begins Pearl Harbor Day	8	9	10 Human Rights Day	11	12
13	14 Hanukkah ends	15	16	17	18	19
20	21	22 Winter begins	23	24 Winter Holiday Kwanzaa begins <i>Clerk's Office Closed</i>	25 Christmas <i>Clerk's Office Closed</i>	26
27	28	29	30	31 New Year's Eve Last Day to Save 3% On Property Taxes		

HAVE QUESTIONS?

There are more than 200 answers to frequently asked questions for Clerk services at www.stlucieclerk.com. Through the website, you can also get assistance from a live representative using the online help feature for traffic and county civil cases.

JANUARY 2016

SUNDAY							MONDAY							TUESDAY							WEDNESDAY							THURSDAY							FRIDAY							SATURDAY																																																							
December 2015														February 2016														1 New Year's Day <i>Clerk's Office Closed</i>														2																																																							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S																																										
			1	2	3	4	5				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29						28	29																																																			
3														4														5														6														7														8														9													
10														11														12														13														14														15														16													
17														18 Martin Luther King, Jr. Day <i>Clerk's Office Closed</i>														19														20														21														22														23													
24														25														26														27														28														29														30 Homestead Tax Deferral due to Tax Collector													
31 Last Day to Save 2% On Property Taxes																																																																																																	

GET YOUR PASSPORT AT THE CLERK'S OFFICE

Apply for a U.S. passport at the Clerk's Fort Pierce or St. Lucie West offices. For a list of requirements, fees, or to download an application, visit www.stlucieclerk.com/passports. Applications are accepted from 8 a.m. to 4:30 p.m. Monday - Friday. No appointment is needed.

FEBRUARY 2016

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
7	8	9	10	11	12	13
14 Valentine's Day	15 Presidents' Day	16	17	18	19	20
21	22	23	24	25	26	27
28	29 Last Day to Save 1% On Property Taxes	January 2016 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31		March 2016 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31		

MARCH 2016

SUNDAY							MONDAY							TUESDAY							WEDNESDAY							THURSDAY							FRIDAY							SATURDAY																																																							
February 2016 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29														April 2016 S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30														1 Property Taxes due to Tax Collector							2							3							4 Employee Appreciation Day							5																																									
6														7														8														9														10														11														12													
13														14														15														16														17 St. Patrick's Day														18														19													
20 Palm Sunday														21														22														23														24														25 Good Friday														26													
27 Easter														28														29 Lobster Season ends														30														31																																									

DID YOU KNOW?

All real estate property taxes/tangible personal property taxes are due in full by March 31 to the Tax Collector. The fourth and final installment payments for those on the Property Tax Installment Plan are also due in March.

REPRESENT YOURSELF IN COURT

You can purchase court packets for divorce, child support, small claims, evictions, and name changes at www.stlucieclerk.com or at the Clerk's Self-Service Center at the main office in downtown Fort Pierce. There are 45 civil and family packets available for purchase. Domestic violence packets are also available for free. The packets include all the necessary court forms and instructions you need for your case.

ONLINE RESOURCES

CLERK OF THE CIRCUIT COURT

WWW.STLUCIECLERK.COM

● PURCHASE COURT PACKETS

Divorce ▪ Evictions ▪ Small Claims ▪ Child Support ▪
Name Change ▪ Paternity

● SEARCH

Court Cases & Schedules ▪ Public Records ▪
County Commission Minutes

● BID

Foreclosed Properties ▪ Tax Deeds

● PAY

Traffic Citations ▪ Child Support ▪ Criminal Fees

● PRE-APPLY

Marriage License ▪ Passports ▪ Value Adjustment Board

● VIEW

Fees & Costs ▪ County Finances ▪ Jury Duty Information

ST. LUCIE COUNTY

WWW.STLUCIECO.GOV

● APPLY

Animal Licenses ▪ Unemployment ▪ Permits ▪
Contractor Licensing

● VIEW

Annual Budgets ▪ News Releases ▪ Storm Information ▪
Board Agendas

● PAY

Tags, Titles and Decals ▪ Alarm Permit Tax ▪ Business Tax
Receipts ▪ Hunting and Fishing Licenses

● GET HELP

Animal Control ▪ Veterans' Issues ▪ Housing Issues ▪ Traffic
Control



