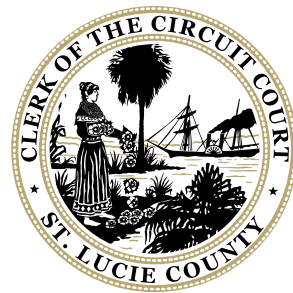
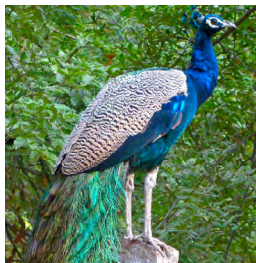
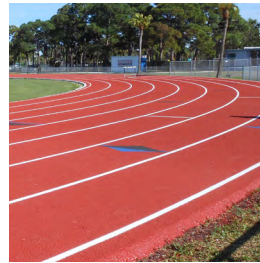
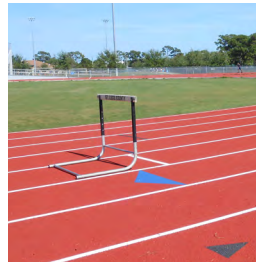
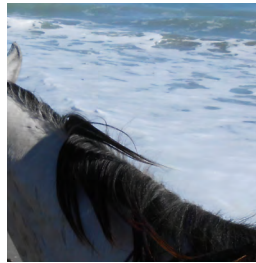


DOLLARS & SENSE

Your Practical Guide to County Finances
St. Lucie County, Florida



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

St. Lucie County

FLORIDA

BOARD OF COUNTY COMMISSIONERS

AS OF SEPTEMBER 30, 2013

Tod Mowery, Chair.....	District 2
Frannie Hutchinson, Vice Chair.....	District 4
Chris Dzadovsky.....	District 1
Paula A. Lewis.....	District 3
Kim Johnson.....	District 5

www.stlucieco.gov ▪ 772.462.1100

CONSTITUTIONAL OFFICERS

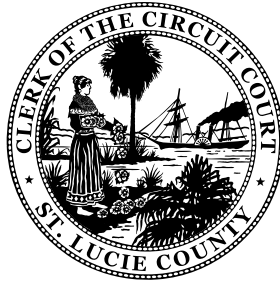
Joseph E. SmithClerk of the Circuit Court
www.stlucieclerk.com ▪ 772.462.6900

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



MESSAGE FROM CLERK JOSEPH E. SMITH

Dear Residents,

Since you first elected me as your Clerk in 2008, I have dedicated my efforts to improving customer service and finding new ways to save you money. Over the years, I have implemented new programs and technology designed to reduce operating costs, generate revenue, and streamline services.

Just last year, the Clerk's office saved taxpayers an estimated \$2,837,000 while generating \$540,000 in investment earnings (See **Investments**, page 14) designed to reduce the tax burden on St. Lucie County citizens. Our positive financial stewardship of your tax dollars was recently recognized by the National Association of Counties with the 2013 Achievement Award (See **Accomplishments**, page 4). The Clerk's office earned the honor for our Wells Fargo Credit Card Rebate Program, which has generated \$387,786 in new revenue and saved an additional \$325,000 in operating, printing and mailing costs since it was implemented in April 2011. We invested in emerging technologies like online foreclosure sales, our new website, and the civil court e-filing initiative which saved money and improved customer service. Over the next few years, I will pursue additional avenues to increase revenue without burdening the taxpayer.

While safeguarding your tax dollars is one of my primary duties, it's also my priority to ensure you have a positive experience with the Clerk's office. Year after year, we continue to demonstrate our mission to provide Amazing Customer Experiences and Operational Excellence from Caring and Knowledgeable Professionals who are Financially Accountable. I'm happy to report that in 2013, we received a 99 percent customer satisfaction rating.

As an informed taxpayer, I encourage you to read *Dollars & Sense*, the only easy-to-read publication that gives you an overview of the financial health of your county. I also invite you to visit www.stlucieclerk.com to learn more about county finances and download complete financial reports. 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, 2013. 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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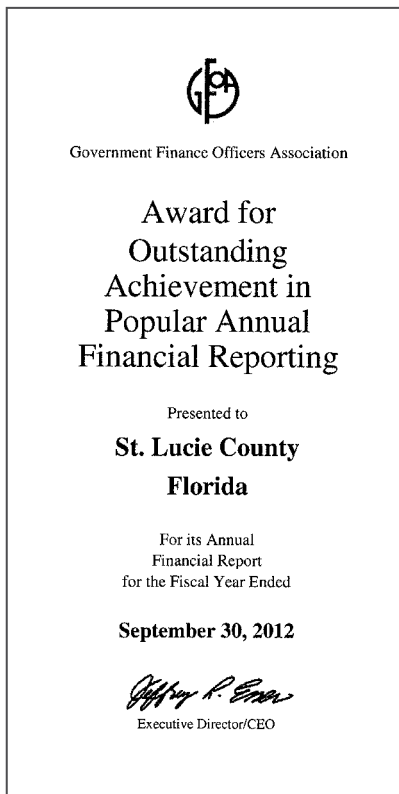
CAPITAL ASSETS & DEBT

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18

GLOSSARY OF TERMS

ABOUT THIS FINANCIAL REPORT



Dollars & Sense: Your Practical Guide to County Finances was recognized for excellence by the Government Finance Officers Association of the United States and Canada for three consecutive years. The Clerk's office earned the Award for Outstanding Achievement in Popular Annual Financial Reporting for the fiscal years ended September 30, 2010, 2011, and 2012.

This prestigious national award recognizes conformance with the highest standards for preparation of state and local government financial reports.

To receive this award, a government agency must publish a Popular Annual Financial Report (PAFR), which adheres to program standards of creativity, presentation, understandability and reader appeal. The publication has earned the award annually since its inception.

In addition to the PAFR award, the Comprehensive Annual Financial Report (CAFR), the major supporting document for *Dollars & Sense*, has earned a Certificate of Achievement for Excellence in Financial Reporting for the past nine consecutive years. The financial information presented in *Dollars & Sense* is summarized and drawn from the CAFR. The CAFR presents the county's financial position and operating activities in great detail and in conformity with the General Accepted Accounting Principles.

These remarkable honors complement the 2013 Achievement Award received for the Clerk's Wells Fargo Credit Card Rebate Program. The award was given to the Clerk's office by the National Association of Counties for implementing a new program that earns cash back on county payments made with credit card. So far, the program has raised \$387,786 for taxpayers and saved an additional \$325,000 in operating, printing and mailing costs since it was implemented in April 2011.

This popular report 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 the award-winning financial reports. We also welcome your feedback at www.stlucieclerk.com/contactjoe.

GOVERNMENT IN ST. LUCIE COUNTY

MISSION STATEMENT

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.

HISTORY OF ST. LUCIE COUNTY

The name St. Lucie was introduced by the Spanish in 1565 after 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.

On July 1, 2013, the enclave known as Beau Rivage was stripped away through a referendum and became part of Martin County.

OVERVIEW OF ST. LUCIE COUNTY

St. Lucie County is located on the eastern edge of the south-central coast of Florida in the heart of the Treasure/Research Coast region. It is bound on the north by Indian River County, the west by Okeechobee County, the south by Martin County and the east by the environmentally rich Indian River Lagoon and 21 miles of unspoiled beaches along the Atlantic Ocean.

The county is approximately 688 square miles with a diverse population that includes two cities and one village: Fort Pierce, Port St. Lucie, and St. Lucie Village. The City of Fort Pierce, the county seat, is located approximately 60 miles north of West Palm Beach and 100 miles southeast of Orlando.

Service, tourism, agriculture, construction and light manufacturing are the principal industries within the county. While St. Lucie County is poised to take advantage of its location, climate and abundant workforce, growth in employment opportunities has not kept pace with the growth in population. In 2010, the county's unemployment rate reached 13.9 percent, the highest point in the past 10 years, while the

state's rate was 11.3 percent. However, the county's preliminary unemployment rate in 2013 is estimated to be 9.3 percent while the state's rate is 7 percent. This indicates some improvement in the job market, but the rate still remains far below normal.

The county saw tremendous growth between 2003 and 2008. However, from 2008 to the present, the total assessed property value has decreased by 48.25 percent. New construction permits for the unincorporated area of the county went from 1,078 in 2004, its highest level, to 43 in 2009, its lowest level. In 2013, there were 93 new construction permits issued. This is a 21.8 percent decrease from the 124 permits issued in 2012.

Meanwhile, open foreclosure cases in the county were reduced tremendously, from 8,197 in January 2012 to 4,796 in December 2013. This is mainly due to numerous efforts introduced by the state and the Clerk's office that were designed to identify and close stagnant cases clogging the court system. The statewide case reduction effort also benefited from a new state law enacted in July 2013 that requires plaintiffs to have the



RESIDENT SERVICES

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

- **General Government:** This category includes St. Lucie County government, including 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:** This category 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 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, Savannah recreation area, and Arts & Cultural Alliance of St. Lucie, Inc.
- **Physical Environment:** Includes the county 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. These revenues are specifically affected by real estate activity and consumer spending.

With the help of short-term and long-term interest rates at a historically low level, the improving unemployment rate, and some encouraging single-family home data, the county is cautiously and conservatively planning for the near-term.

necessary documents at the time of filing to prove the case against the homeowner. Since the new law went into effect, there has been an average of 150 cases filed monthly, much lower than the 260 monthly average in the first half of 2013.

To improve the system further, the Clerk's office implemented online foreclosure sales in September 2013 and has sold more than 2,100 properties using the new system. Online foreclosure sales are expected to save taxpayers approximately \$30,000 in annual operating costs.

The total home sales volume, including foreclosed properties and short sales, increased by 7.5 percent from 2012, less than the state's increase of 11.8 percent.

However, the median single-family home sales price, excluding foreclosed properties and short sales, increased 20 percent from the prior year, higher than the state's increase of 11 percent.

GOVERNMENT IN ST. LUCIE COUNTY

MAJOR INITIATIVES AND ACCOMPLISHMENTS

Due to the anticipated decline in revenues, current economic conditions, and the projected budget gap for fiscal years 2014 and 2015, the county continues its aggressive assessment of operations of its current and future fiscal position.

In addition to offsetting the budget gap by utilizing the accumulated fund balance, the county's focus shifted to developing a sustainable operating budget by prioritizing projects and providing services where most needed. The fiscal year 2014 budget was reduced significantly to bring it more in line with the fiscal year 2013 actual spending levels with the exception of state mandates, which are expected to continue rising.

Starting January 1, 2014, St. Lucie County further enhanced employee benefits by allowing new hires to utilize the Health & Wellness Center immediately upon hiring. In addition, the full insurance coverage waiting period was changed from 90 days to 30 days. This is made possible by the low-cost operation of the full-service facility.

The following are the major initiatives taken by the county toward sustainability:

- Taking advantage of the low interest for long-term debt refunding
- Implementing an online foreclosure auction system to replace in-person auctions (Clerk of the Circuit Court)
- Designating \$100,000 funding for a two-year job incentive pilot program for small business
- Maintaining funding for the Torrey Pines economic development obligation
- Maintaining funding for targeted industries economic development incentives (Job Growth Investment Grant)
- Maintaining funding for Economic Development Council and non-profit agencies
- Maintaining contingency, emergency reserve, and budget stabilization funds

The following are the major accomplishments regarding sustainability:

- On June 6, 2013, the county issued a \$47,285,000 Sales Tax Refunding Revenue Bonds, Series 2013A and a \$9,405,000 Sales Tax Refunding Revenue Bonds, Series 2013B. The 2013A Bonds provided funds to refund the county's entire

outstanding Sales Tax Refunding Revenue Bonds, Series 2003 in the amount of \$51,170,000 and pay the premium for a reserve account policy and the issuance costs associated with the Series 2013A. The 2013B Bonds provided funds to advance refund the entire county's outstanding Sales Tax Refunding Revenue Bonds, Series 2005 in the amount of \$9,815,000 and pay the premium for a reserve account policy and issuance costs associated with the Series 2013B Bonds.

The aggregate cash flow difference between the refunded debt (\$91,961,539) and the refunding debt (\$85,753,241) is \$6,208,298. The economic gain is \$4,875,367 for the 2013A Bonds and \$1,091,799 for the 2013B Bonds.

- On July 21, 2013, the Clerk's Wells Fargo Credit Card Rebate Program received the National Association of Counties (NACo) 2013 Achievement Award in the category of financial management. Implemented in April 2011, the program provides a revenue share to the county at a rate between 1.15 percent and 1.45 percent of the total payments made with the credit card. Since inception, the program has generated \$387,786 in new revenue for taxpayers and saved an additional \$325,000 in operating, printing and mailing costs.
- The Clerk's office replaced in-person foreclosure auctions with an online system in September 2013. The new system allows anyone in the world to bid on St. Lucie foreclosed properties. The online auction facilitates the auction process, increasing efficiency at the Clerk's office and saving taxpayers approximately \$30,000 a year in operating costs. Certificates of title, which are issued after the sales, increased to 3,046, or 33 percent in 2013. Meanwhile, total pending cases were reduced to 4,796 by the end of 2013, a 41 percent reduction from the 8,197 pending cases in 2012. The significant reduction of foreclosure property inventory made a very positive impact on the housing market.



ABOUT THE CLERK OF THE CIRCUIT COURT

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.

The Clerk manages four primary functions and nearly 1,000 statutory responsibilities.

payments on behalf of the Board of County Commissioners and ensures that all taxpayer funds are being used lawfully. Any funds not designated for spending are invested. The interest earned on those investments helps ease the tax burden on citizens in future years. The Clerk's responsible management of public funds has also helped reduce operating costs and generate new forms of revenue through cash-back programs.



Adam's Ranch

Clerk of the Circuit Court

St. Lucie County is part of the 19th Judicial Circuit of Florida. The Clerk is responsible for processing, recording, filing and guaranteeing the integrity of all court-related documents. The Clerk is also responsible for managing the county's jury system. Citizens wishing to represent themselves in court can receive assistance at the Clerk's Self-Service Center, located in the Clerk's main office in downtown Fort Pierce.

County Chief Financial Officer, Treasurer and Auditor

The Clerk provides a necessary check and balance on the county's budget, revenue and spending. The Clerk processes

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 through the Official Records Search. The office also issues marriage licenses and processes passport applications.

Clerk of the Board of County Commissioners

The Clerk prepares and maintains the records of Board of County Commissioners' meetings and other government meetings. All the meeting minutes are made available to the public. The Clerk also administers the Value Adjustment Board process at its Virginia Avenue office in Fort Pierce.

Supporting Our Community

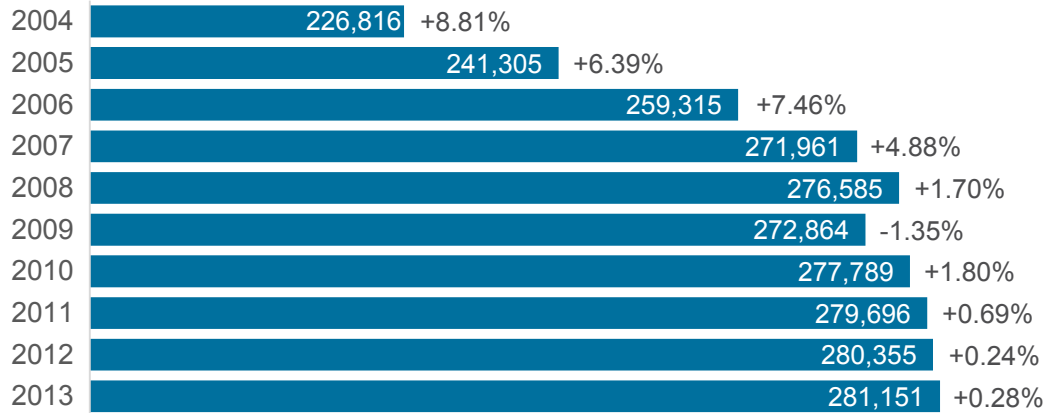
The staff at the Clerk's office has a long-standing history of supporting charities throughout the Treasure Coast. Since 1998, our employees have donated \$140,367 and volunteered countless hours for worthy causes. Numerous office fundraisers are held throughout the year to raise funds for designated charities.

Award-Winning Workplace

In addition to earning national finance awards each year, the Clerk's office has been a proud recipient of the St. Lucie County Best Places to Work Award from 2010 to 2013. The incredible distinction highlights our commitment to our values and our mission.

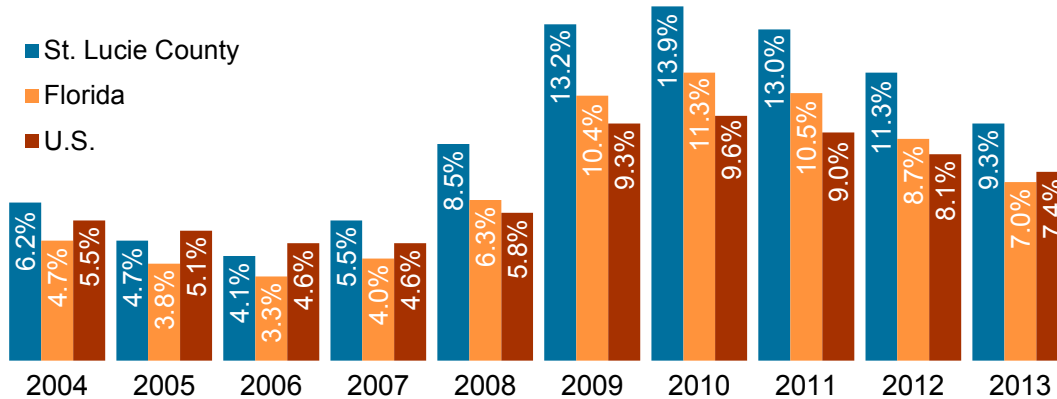
COUNTY DEMOGRAPHICS

POPULATION



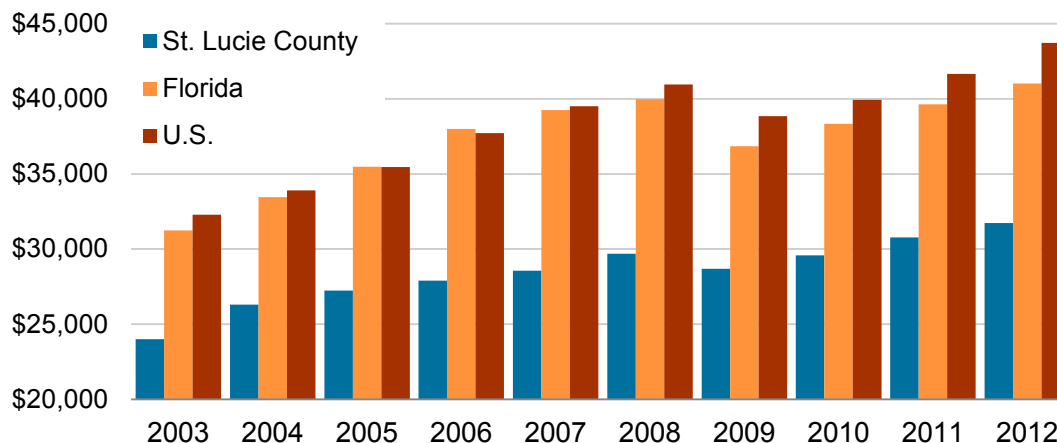
The rapid jump in population witnessed 10 years ago in St. Lucie County has slowly leveled off with modest signs of growth in recent years.

UNEMPLOYMENT RATE



The county's unemployment rate has dropped repeatedly in recent years. In 2013, Florida's rate fared better than the nation's rate for the first time since 2007.

PER CAPITA PERSONAL INCOME



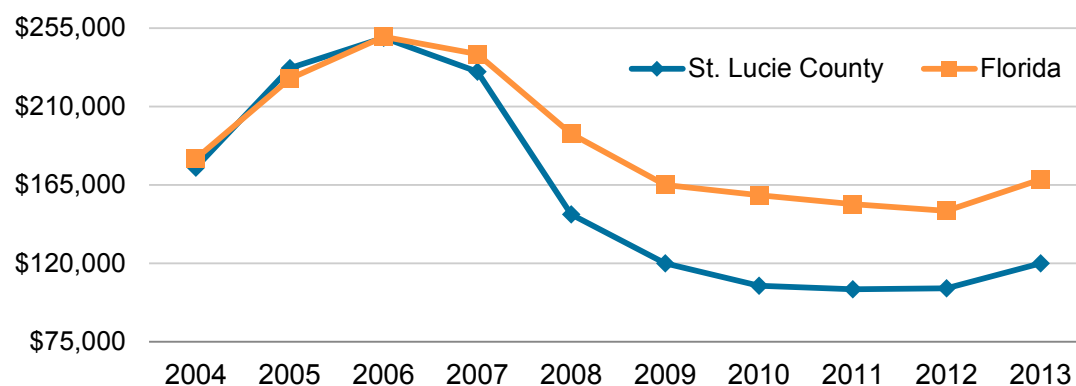
While seeing signs of improvement, the average income in St. Lucie County remains far behind the state and nation. The latest figures released for 2012 show St. Lucie County with a per capita personal income of \$31,742, much lower than Florida's \$41,012 and the nation's \$43,735.

STATISTICAL INFORMATION

Population (2013)	281,151
Median Age (2010)	42.4
Average Annual Wage (2012)	\$34,908
Personal Income Per Capita (2012)	\$31,742
School Enrollment (2013)	40,965
Unemployment Rate (2013)	9.3%
Median Home Cost (2013)	\$120,000
Outstanding Debt Per Capita (2013)	\$493
County Annual Budget (FY 2014)	\$497.5 million



MEDIAN HOME SALE PRICES



In 2013, the county's median home sale prices jumped to \$120,000, matching 2009's figure and showing rapid signs of progress. The rate remains well below the state median home sales price of \$168,000, keeping St. Lucie County's housing affordable.

2013 TOP 10 PRINCIPAL EMPLOYERS

(number of employees)

St. Lucie County School Board	4,478	Publix	1,327
HCA Healthcare	2,200	City of Port St. Lucie	1,075
Indian River State College	1,884	Florida Power & Light	1,000
St. Lucie County Government	1,594	QVC	994
Walmart Retail Stores & Distribution Center	1,569	Liberty Medical & Pharmacy	920

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

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.

Effective October 1, 2013, the county implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No 63 – Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.

This provision changed the traditional balance sheet format. Deferred outflows of resources represent a consumption of net position that applies to a future period(s), and so will not be recognized as an outflow of resources (expense) until then.

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 1.4%, or \$9.6 million, during the fiscal year 2013. The net decrease consists of a \$9 million decrease in governmental activities and a \$0.6 million decrease in business-type activities. Below are the three components of net position and their respective fiscal year-end balances:

Invested in capital assets, net of related debt

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 73.69% or \$499.2 million, of the county's total net position at September 30, 2013.

	2012*	2013	Increase (Decrease)	Percent Change
Assets				
Current and other assets	\$295.3	\$275.7	(\$19.6)	-6.6%
Capital assets	625.5	631.7	6.2	1.0%
Total assets	920.8	907.4	(13.4)	-1.5%
Deferred Outflows of Resources	1.3	2.7	1.4	107.7%
Liabilities				
Current liabilities	43.6	55.7	12.1	27.8%
Non-current liabilities	191.4	176.9	(14.5)	-7.6%
Total liabilities	235.0	232.6	(2.4)	-1.0%
Net position:				
Invested in capital assets, net of related debt	486.0	499.2	12.9	2.7%
Restricted	119.7	110.5	(9.2)	-7.7%
Unrestricted	81.1	67.8	(13.3)	-16.4%
Total net position	\$687.1	\$677.5	(\$9.6)	-1.4%

*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 16.31%, or \$110.5 million, of the county's total net position at September 30, 2013.

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 2013, \$59.6 million is from governmental activities, and \$8.2 million is for business-type activities. The balance in this category is 10%, or \$67.8 million, of the county's total net position at September 30, 2013.

STATEMENT OF ACTIVITIES, PRIMARY GOVERNMENT

(in millions)

The Statement of Activities presents information showing 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 September 30, 2013.



White City Park

	2012*	2013	Increase (Decrease)	Percent Change
REVENUES				
Program revenues:				
Charges for services	\$39.3	\$42.8	\$3.5	8.9%
Operating grants/ contributions	29.6	26.8	(2.8)	-9.5%
Capital grants/contributions	19.8	25.3	5.5	27.8%
General revenues:				
Property taxes	113.7	112.8	(0.9)	-0.8%
Other taxes	7.6	7.4	(0.2)	-2.6%
Intergovernmental	10.8	11.2	0.4	3.7%
Other	12.3	8.6	(3.7)	-30.1%
Total revenues	233.1	234.9	1.8	0.8%
EXPENSES				
General government	39.0	39.2	0.2	0.5%
Public safety	78.4	80.8	2.4	3.1%
Physical environment	5.3	11.0	5.7	107.5%
Transportation	24.9	23.9	(1.0)	-4.0%
Economic environment	10.7	8.6	(2.1)	-19.6%
Human services	14.2	12.7	(1.5)	-10.6%
Court related	17.9	18.0	0.1	0.6%
Culture and recreation	17.9	18.7	0.8	4.5%
Bailing & Recycling	10.1	13.8	3.7	36.6%
Water and sewer	9.3	10.0	0.7	7.5%
Golf Course	1.6	1.7	0.1	6.2%
Building and zoning	0.9	1.0	0.1	11.1%
Interest and fiscal charges	5.8	5.1	(0.7)	-12.1%
Total expenses	236.0	244.5	8.5	3.6%
Decrease in net position	(2.9)	(9.6)	(6.7)	231.0%
Net position - Beginning	690.0	687.1	(2.9)	-0.4%
Net position - Ending	\$687.1	\$677.5	(\$9.6)	-1.4%

*restated

REVENUES & DISBURSEMENTS

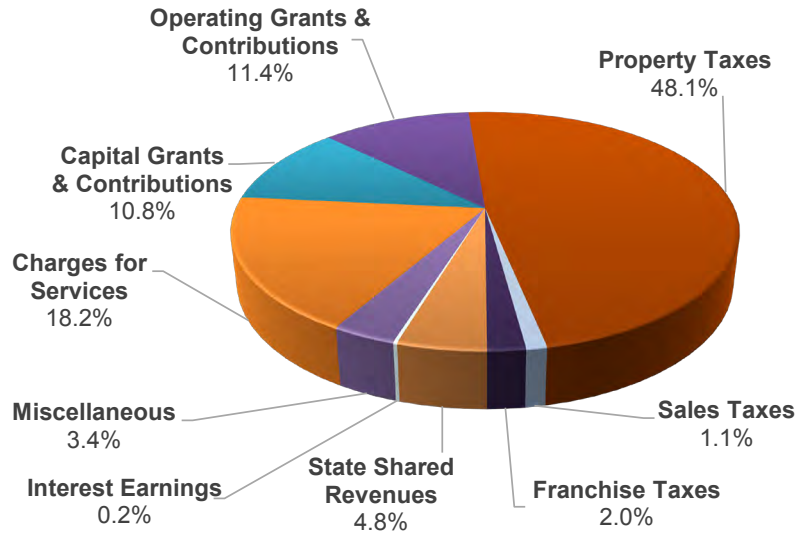
WHERE THE MONEY COMES FROM

(in millions)

Revenues

The county's primary government revenues totaled \$234.9 million, a \$1.8 million increase over the previous fiscal year. The total revenue increase is a result of an increase in grant revenues.

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



Property Taxes
\$112.8

Charges for Services
\$42.8

Operating Grants & Contributions
\$26.8

Capital Grants & Contributions
\$25.3



State Shared Revenues
\$11.2

Miscellaneous
\$8.1

Franchise Taxes
\$4.8

Sales Taxes
\$2.6

Interest Earnings
\$0.5

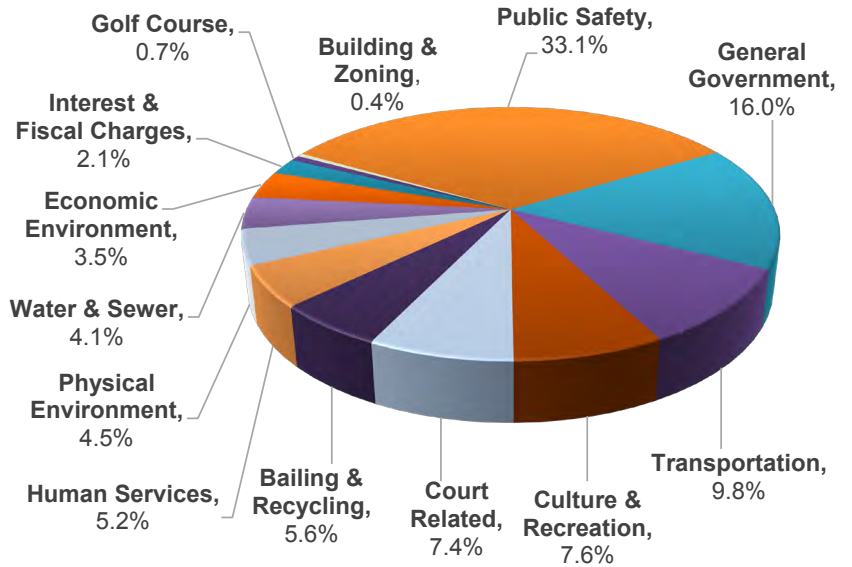
WHERE THE MONEY GOES

(in millions)

Expenses

The expenses of the primary government were \$244.5 million with public safety operations comprising the largest expense category at 33%, or \$80.8 million. Public safety activities include law enforcement, the correction/detention facility, and emergency management.

The total expenses have increased \$8.5 million. Major increases were incurred in the Physical Environment and Bailing & Recycling, the landfill. The increase in Physical Environment is due to the Indian River Estate drainage project. The increase in Bailing & Recycling is due to the accrued closure and long-term care costs adjustment for fiscal year 2013.



Public Safety \$80.8 General Government \$39.2 Transportation \$23.9 Culture & Recreation \$18.7 Court Related \$18 Bailing & Recycling \$13.8



Human Services \$12.7 Physical Environment \$11 Water & Sewer \$10 Economic Environment \$8.6 Interest & Fiscal Charges \$5.1 Golf Course \$1.7 Building & Zoning \$1

TAXES & OPERATIONS

PROPERTY TAXES

Property taxes are levied on both real and personal property. For fiscal year 2013, property taxes constitute 48.1 percent of the county’s total revenue sources. Taxable values for all properties 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 2012-2013 fiscal year were levied in October 2012.

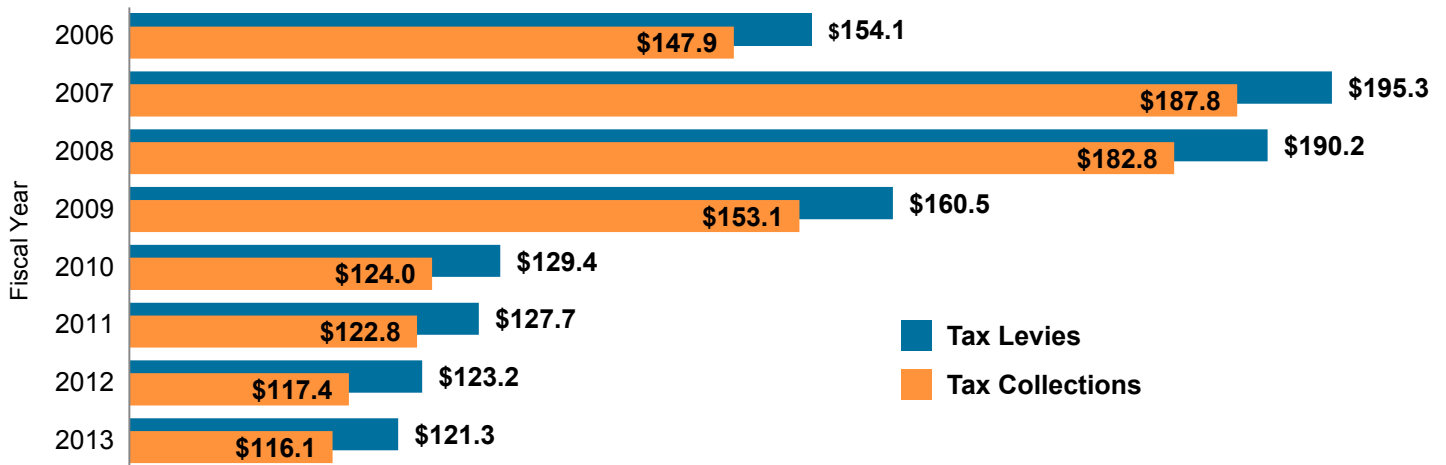
All taxes are due and payable on November 1 or as soon as the assessments roll is certified and delivered to the Tax Collector. Discounts are given for early payment at the rate of 4 percent in November, 3 percent in December, 2 percent in January, and 1 percent in February. Taxes paid in March do not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

AD VALOREM TAX LEVIES & COLLECTIONS

(in millions)



PRINCIPAL PROPERTY TAXPAYERS

(Assessed Property Value in millions)

Florida Power & Light Corporation	\$2,577	HCA/Lawnwood Medical Center, Inc.	\$50
Tropicana Manufacturing Co. Inc.	\$139	Florida Gas Transmission Co. LLC	\$47
Wynne Building Corporation	\$111	Inland Diversified PSL Landing LLC	\$43
Bellsouth Telecommunications	\$108	Sandpiper Resort Properties Inc.	\$32
Wal-Mart Stores East LP	\$69	Florida East Coast Railway	\$27

GENERAL FUND: FUND BALANCE ANALYSIS

The General Fund is the chief operating fund of the county. Its ending fund balance at September 30, 2013 was \$66 million.

The Governmental Accounting Standards Board requires the fund balances for governmental funds be reported in classifications that comprise a hierarchy. The categories are determined by a level of importance for each expense and how much the county is bound to honor those expenses.

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

In comparison to the prior fiscal year, the General Fund saw a decrease of \$9 million in total fund balances. This is primarily attributed to the utilization of fund balance to offset the General Fund budget deficit.

The total unassigned fund balance was \$25.1 million for fiscal year 2013, a \$4.1 million increase from the fiscal year 2012 balance. This is attributed to a decrease in the fund balance assigned for projected budget deficit amount.

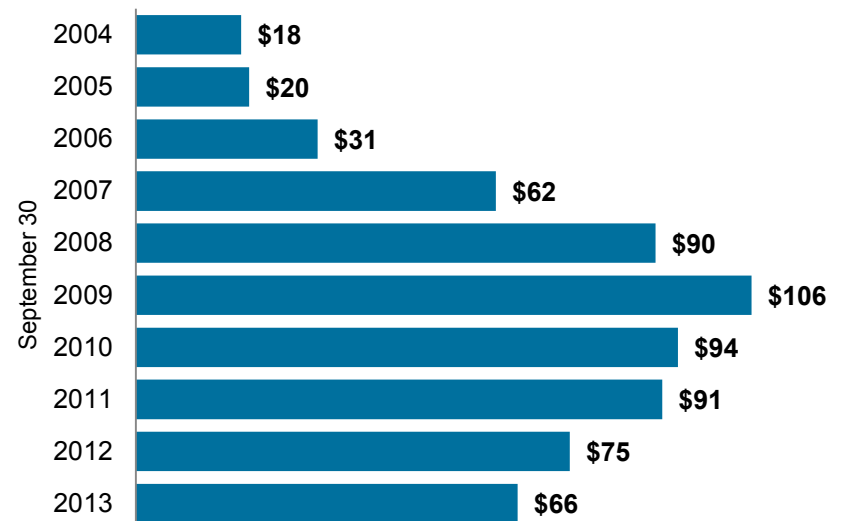
GENERAL FUND: FUND BALANCE COMPARISON

(in thousands)

	FY2012	FY2013	Increase (Decrease)
Nonspendable	\$6,850	\$6,693	(\$157)
Restricted:			
Court operations	331	0	(331)
Committed	0	85	85
Assigned to:			
Emergency reserves	13,276	13,258	(18)
General government	0	1,646	1,646
Economic development	5,000	4,172	(828)
Human services	1,074	1,074	0
Projected budget deficit	27,211	14,041	(13,170)
Debt service	380	0	(380)
Unassigned	20,972	25,074	4,102
Total	\$75,094	\$66,043	(\$9,051)

GENERAL FUND: FUND BALANCE TREND

(in millions)



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.

On September 30, 2013, the county's investment portfolio was invested in the following categories:

Issuer	Amount	Percentage of Portfolio
Florida Local Government Surplus Trust Fund (Florida Prime)	\$4,190,842	1.56%
Florida Local Government Surplus Trust Fund (Fund B)	\$1,443,029	0.54%
United States Treasuries	\$109,152,269	40.66%
United States Agencies	\$60,506,603	22.54%
Florida Local Government Investment Trust Day to Day Fund	\$3,017,611	1.12%
Corporate Obligations	\$60,564,836	22.56%
Mutual Fund Money Market	\$21,441,979	7.99%
Commercial Papers	\$6,998,663	2.61%
Collateralized Money Market Fund	\$1,124,490	0.42%
Total	\$268,440,322	100%

All amounts reflect their fair market value as of September 30, 2013. For safety and flexibility, the county maintains a short overall weighted average maturity.

As of September 30, 2013, its weighted average maturity was 2.117 years, excluding the Local Government Surplus Funds Trust Fund ("Fund B") and money market funds.

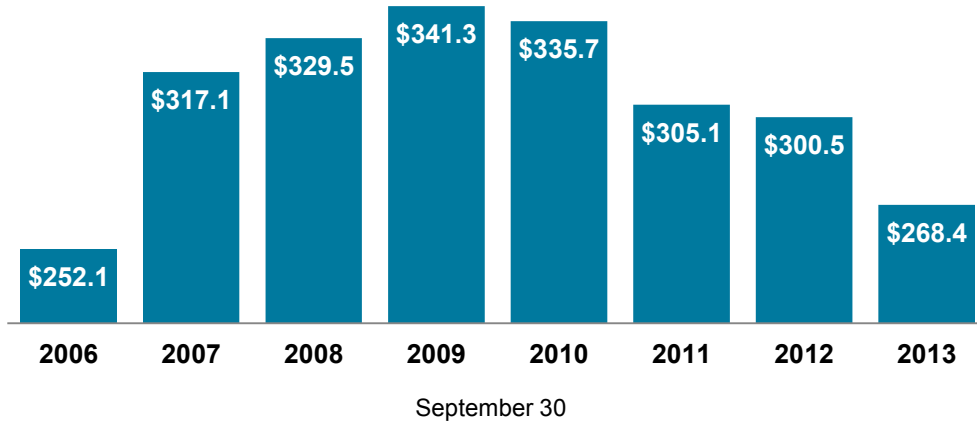
The Local Government Surplus Funds Trust Fund ("Fund B") is accounted for as a fluctuating NAV (net asset value) pool. The county participated in the pool involuntarily since the close of the fund in December 2007, due to the uncertainty and defaulted securities the fund owns.

The pool releases funds to pool participants as each security matures. The fair value factor for September 30, 2013 was 1.13262284. The weighted average maturity at September 30, 2013 was 4.04 years.



INVESTMENT BALANCES

(in millions)

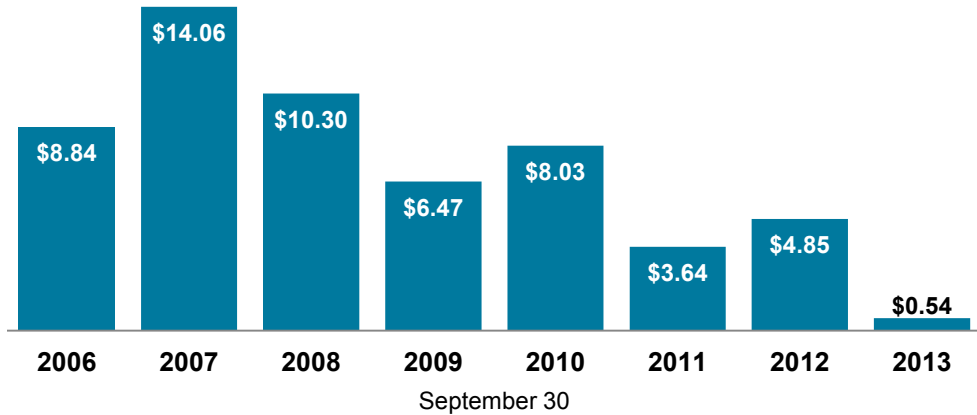


These two charts show the county’s total investment portfolio and investment earnings over the past eight years.

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 as a budget balancing tool.

INVESTMENT EARNINGS

(in millions)



The investment earnings have shown significant decreases in fiscal year 2013. The decrease is attributed to the year-end fair market value adjustments for the investment securities owned.



CAPITAL ASSETS & DEBT

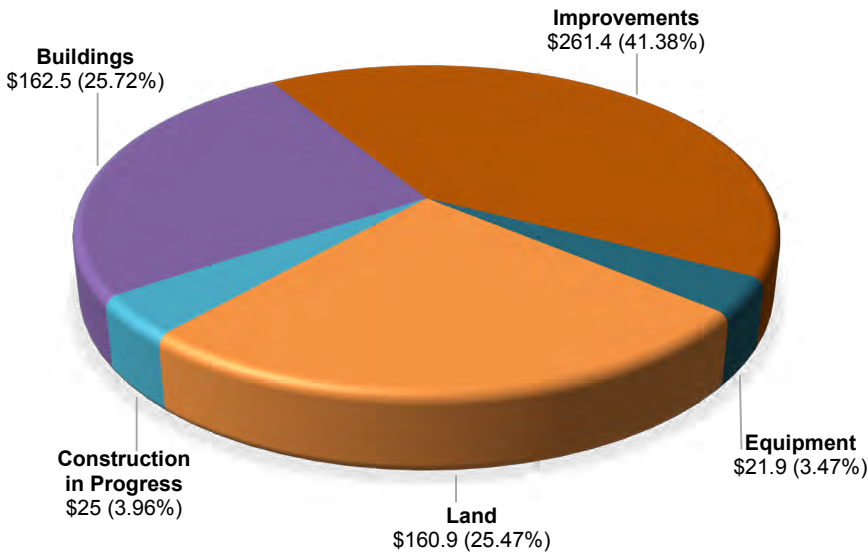
CAPITAL ASSETS

As of September 30, 2013, the county’s capital assets for both governmental and business-type activities amounted to \$631.7 million (net of depreciation). The capital assets include land, easements, buildings, park facilities, infrastructure (roads, bridges, airport runways, parks, and storm drains), land improvements, construction in progress, and equipment.

The county adopts a five-year capital improvements program annually, which includes requests and input from all departments and constitutional offices. Each request includes a proposed funding source and an estimate of operating costs.

The dramatic decrease in county tax revenues and impact fees have forced new capital projects to be postponed. In some cases, planned projects have been removed from the capital improvement plan. Many new projects are being limited to those that will be either funded or matched with grants or contributions. The Indian River Estate Drainage Phase II and Port North Entrance projects are the major ongoing projects funded by grants, fuel taxes, and impact fees.

The following major capital projects were completed in fiscal year 2013:



- Treasure Coast Educational Research Park Road project
\$3.3 million
- Airport Taxiways C
\$2.7 million
- Taylor Creek Dredging Spoil Site Project
\$2.2 million
- Green Lighting for various parks/stadiums to lower operating and maintenance costs and improve lighting and security for facilities
\$2 million

Funding for these projects is from grants, impact fees, and property taxes (Park MSTU).

DEBT PER CAPITA



By taking proactive steps to reduce outstanding debt, the county has gradually reduced debt per capita. The debt per capita is now at its lowest rate in over a decade.

LONG-TERM DEBT

As of September 30, 2013, the county had total bonded debt outstanding of \$113.1 million, notes payable of \$24.6 million, and capital leases of \$0.8 million for a total debt of \$138.5 million. Approximately 0.57% 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 \$13.6 million from the prior fiscal year balance. The decrease in debt is a net result of scheduled principal payments and the issuance of Sales Tax Refunding Revenue Bonds, Series 2013A and 2013B.

The county continues taking advantage of the low interest environment for long-term debt refunding. On June 6, 2013, the county issued a \$47,285,000 Sales Tax Refunding Revenue Bonds, Series 2013A and a \$9,405,000 Sales Tax Refunding Revenue Bonds, Series 2013B.

The 2013A Bonds are to provide funds to currently refund the entire county's outstanding Sales Tax Refunding Revenue Bonds, Series 2003 in the amount of \$51,170,000 and pay the premium for a reserve account policy and the issuance costs associated with the Series 2013A.

The 2013B Bonds are to provide funds to advance refund the entire county's outstanding Sales Tax Refunding Revenue Bonds, Series 2005 in the amount of \$9,815,000 and pay the

premium for a reserve account policy and issuance costs associated with the Series 2013B Bonds.

The aggregate cash flow difference between the refunded debt (\$91,961,539) and the refunding debt (\$85,753,241) is \$6,208,298. The economic gain is \$4,875,367 for the 2013A Bonds and \$1,091,799 for the 2013B Bonds.

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 rating 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)

	2012	2013	Increase (Decrease)
General obligation debt	\$1.0	\$0.8	(\$0.2)
Revenue bonds	92.8	84.8	(8.0)
Revenue notes	27.5	24.6	(2.9)
Special assessment bonds	10.6	9.0	(1.6)
Water and sewer revenue bonds	18.9	18.5	(0.4)
Capital leases	1.2	0.8	(0.4)
Total	\$152.0	\$138.5	(\$13.5)

The county's long-term outstanding debt decreased by \$13.5 million, lower than the previous decrease of \$10 million.

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

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

Invested in capital assets, Net of related debt

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 2014

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<p>March 2014</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></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</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>May 2014</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>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	<p>1 Child Abuse Prevention Month</p>	<p>2</p>	<p>3</p>	<p>4</p>	<p>5</p>
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<p>13 Palm Sunday</p>	<p>14 Passover Begins</p>	<p>15 Federal Income Taxes Due</p>	<p>16</p>	<p>17</p>	<p>18 Good Friday <i>Clerk's Office Closed</i></p>	<p>19</p>																																																																																											
<p>20 Easter</p>	<p>21</p>	<p>22 Earth Day Passover ends</p>	<p>23 Administrative Professionals Day</p>	<p>24</p>	<p>25</p>	<p>26</p>																																																																																											
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MAY 2014

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25										26 Memorial Day <i>Clerk's Office Closed</i>										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.

JUNE 2014

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1 Hurricane Season starts	2	3	4	5	6	7																																																																																			
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JULY 2014

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27 Ramadan ends						28 Primary Election voter registration deadline						29						30 Lobster Mini-Season starts						31 Lobster Mini-Season ends																													

AUGUST 2014

SUNDAY							MONDAY							TUESDAY							WEDNESDAY							THURSDAY							FRIDAY							SATURDAY						
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24/31							25							26 Primary Election Women's Equality Day							27							28							29							30						

CONTESTING YOUR PROPERTY VALUATION

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

SEPTEMBER 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY																																																																																											
	1 Labor Day <i>Clerk's Office Closed</i> Drowsy Driving Prevention Week	2	3	4	5	6																																																																																											
7 Grandparent's Day	8	9	10	11 Patriot Day	12	13																																																																																											
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28	29	30	August 2014 <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							October 2014 <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>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</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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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. The packets include all the necessary court forms and instructions you need for your case.

OCTOBER 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
September 2014 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 2014 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	4 Yom Kippur
5	6 General Election voter registration deadline	7	8	9	10	11
12	13 Columbus Day	14	15 Sukkot ends	16 National Boss Day	17	18
19 National Teen Driver Safety Week	20 General Election early voting begins	21	22	23	24	25
26	27	28	29	30	31 Halloween	

DECEMBER 2014

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY																																																																																																																
	1 REAL ID Deadline <small>For those born after Dec. 1, 1964</small> World AIDS Day	2 Pay Property Taxes to Tax Collector, receive 3% discount	3	4	5	6																																																																																																																
7 Pearl Harbor Day	8	9	10	11	12	13																																																																																																																
14	15	16 Hannukah begins	17	18	19	20																																																																																																																
21 Winter begins	22	23	24 Hannukah ends	25 Christmas <i>Clerk's Office Closed</i>	26 Winter Holiday Kwanzaa begins <i>Clerk's Office Closed</i>	27																																																																																																																
28	29	30	31 New Year's Eve	<table border="1"> <thead> <tr> <th colspan="7">November 2014</th> <th colspan="7">January 2015</th> </tr> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td>1</td> <td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td> </tr> <tr> <td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td> <td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td> </tr> <tr> <td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td> <td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td> </tr> <tr> <td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td> <td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td> </tr> <tr> <td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td> <td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td> </tr> <tr> <td>30</td><td></td><td></td><td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </tbody> </table>		November 2014							January 2015							S	M	T	W	T	F	S	S	M	T	W	T	F	S							1					1	2	3	2	3	4	5	6	7	8	4	5	6	7	8	9	10	9	10	11	12	13	14	15	11	12	13	14	15	16	17	16	17	18	19	20	21	22	18	19	20	21	22	23	24	23	24	25	26	27	28	29	25	26	27	28	29	30	31	30														
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GET ANSWERS TO YOUR 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 family, traffic and county civil cases.

JANUARY 2015

SUNDAY							MONDAY							TUESDAY							WEDNESDAY							THURSDAY							FRIDAY							SATURDAY							
December 2014														February 2015														1							2							3							
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18							19 Martin Luther King, Jr. Day <i>Clerk's Office Closed</i>							20							21							22							23							24							
25							26							27							28							29							30							31 Homestead Tax Deferral due to Tax Collector							

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 2015

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 Pay Property Taxes to Tax Collector, receive 1% discount	3	4	5	6	7
8	9	10	11	12	13	14 Valentine's Day
15	16 Presidents' Day	17	18	19	20	21
22	23	24	25	26	27	28

January 2015							March 2015						
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18	19	20	21	22	23	24	22	23	24	25	26	27	28
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MARCH 2015

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1 Property Taxes due to Tax Collector	2	3	4	5	6	7																																																																													
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29	30	31 Lobster Season ends	February 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>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> </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	April 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>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</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		
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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.

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

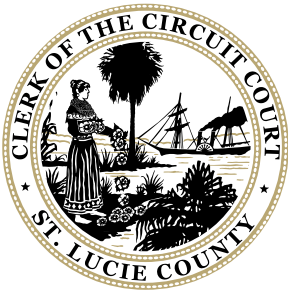
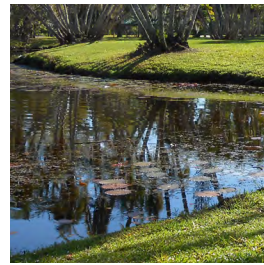
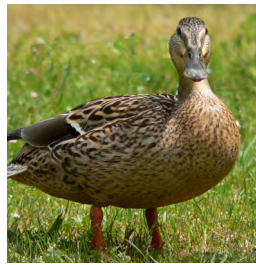
Annual Budgets ▪ News Releases ▪ Storm Information ▪ Board Agendas

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



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

