

Unit Information

Unit Type: County

Year: 2018

Unit Name: Clay

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Debbie Sileo

Title: Finance Director

Phone: (904) 269-6332

Address:

477 Houston St.
Green Cove Springs, FL 32043

Contact Information

Name: Ms. Debbie Sileo

Title: Finance Director

Phone: (904) 269-6300

Email: debbie.sileo@claycountygov.com

Address:

477 Houston St.
Green Cove Springs, FL 32043

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/30/2019

Audit Received Date: 8/1/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$0

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/30/2019

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

1301 Plantation Island Drive
STE 205A
St Augustine, FL 32080

Certification

Chief Financial Officer

Name: Howard Wanamaker

Title: County Manager

Chairman/Elected Official

Name: Mike Cella

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Compiled With Section 218.503(2), Florida Statues?

Revenues Report for FYE 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	50,178,069	25,050,324									75,228,393
312100 - Local Option Taxes		1,045,580									1,045,580
312300 - County Ninth-Cent Voted Fuel Tax		871,290									871,290
312410 - First Local Option Fuel Tax		4,159,105									4,159,105
312600 - Discretionary Sales Surtaxes				22,372,948							22,372,948
314100 - Utility Service Tax - Electricity	3,948,862										3,948,862
315000 - Communications Service Tax (Chapter 202)	5,467,609										5,467,609
322000 - Building Permits		2,584,676									2,584,676
323100 - Franchise Fee - Electricity		7,284									7,284
323700 - Franchise Fee - Solid Waste						1,616,573					1,616,573
324210 - Impact Fees - Residential - Physical Environment				72,611							72,611
324220 - Impact Fees - Commercial - Physical Environment				279,607							279,607
325200 - Special Assessments - Charges for Public Services	11,197	111,395									122,592
329000 - Other Permits, Fees & Special Assessments		112,012									112,012
331200 - Federal Grant - Public Safety	2,494,831	269,762									2,764,593
331500 - Federal Grant - Economic Environment		32,400									32,400
331650 - Federal Grant - Child Support Reimbursement	18,824	444,599									463,423
334100 - State Grant - General Government	2,977										2,977
334200 - State Grant - Public Safety	220,002	6,236									226,238
334420 - State Grant - Mass Transit				1,510,488							1,510,488
334490 - State Grant - Other Transportation		323,675									323,675
334500 - State Grant - Economic Environment		5,400									5,400
334690 - State Grant - Other Human Services		33,306									33,306
334700 - State Grant - Culture/Recreation	785,172										785,172
334810 - State Grant - Conflict Cases (Formerly 334.161)	24,826										24,826
334820 - Article V Clerk of Court Trust Fund		128,274									128,274
335120 - State Revenue Sharing - Proceeds	5,585,524										5,585,524
335130 - State Revenue Sharing - Insurance Agents County Licenses	33,026										33,026
335140 - State Revenue Sharing - Mobile Home Licenses		20,001									20,001
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	48,930										48,930
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250										223,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	11,158,388										11,158,388
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	25,401	8,467									33,868
335220 - State Revenue Sharing - Enhanced 911 Fee		851,556									851,556
335490 - State Revenue Sharing - Other Transportation		3,069,860									3,069,860
335500 - State Revenue Sharing - Economic Environment		908,583									908,583
335700 - State Revenue Sharing - Culture/Recreation		2,428									2,428
337200 - Local Government Unit Grant - Public Safety	783,086										783,086
339000 - Payments From Other Local Units In Lieu Of Taxes	1,845,421										1,845,421
341100 - Service Charge - Recording Fees	1,125,076	114,769									1,239,845
341150 - Public Records Modernization Trust Fund		365,410									365,410
341160 - County Portion (\$2) of \$4 Additional Service Charge		347,140									347,140
341510 - Fees remitted to County from Tax Collector	46,395										46,395
341520 - Fees remitted to County from Sheriff	357,861										357,861

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341800 - County Officer Commission and Fees	2,910,879										2,910,879
341900 - Other General Government Charges and Fees	45,900	474,739									520,639
342500 - Service Charge - Protective Inspection Fees		9,600									9,600
342600 - Service Charge - Ambulance Fees	3,657,863										3,657,863
342900 - Service Charge - Other Public Safety Charges and Fees	194,700	63,675									258,375
343400 - Service Charge - Garbage/Solid Waste	2,964,065					19,535,538					22,499,603
345100 - Service Charge - Housing										382,584	382,584
346400 - Service Charge - Animal Control and Shelter Fees	23,305										23,305
347100 - Service Charge - Libraries		19,869									19,869
348110 - County Court Criminal - Filing Fees		142,368									142,368
348120 - County Court Criminal - Service Charges		13,441									13,441
348130 - County Court Criminal - Court Costs		54,754									54,754
348220 - Circuit Court Criminal - Service Charges		35,677									35,677
348230 - Circuit Court Criminal - Court Costs		127,801									127,801
348310 - County Court Civil - Filing Fees		758,272									758,272
348320 - County Court Civil - Service Charges		675									675
348410 - Circuit Court Civil - Filing Fees		552,757									552,757
348420 - Circuit Court Civil - Service Charges		197,618									197,618
348480 - Circuit Court Civil - Fees and Service Charges		42,433									42,433
348520 - Traffic Court - Service Charges		231,703									231,703
348530 - Traffic Court - Court Costs		554,798									554,798
348610 - Juvenile Court - Filing Fees		8,190									8,190
348620 - Juvenile Court - Service Charges		918									918
348710 - Probate Court - Filing Fees		107,014									107,014
348720 - Probate Court - Service Charges		4,170									4,170
348921 - Court Innovations/Local Requirements		46,566									46,566
348922 - Legal Aid		46,566									46,566
348923 - Law Library		46,566									46,566
348924 - Juvenile Alternative Programs		46,350									46,350
348930 - State Court Facility Surcharge (\$30)		540,571									540,571
348932 - Domestic Violence Surcharge	33,752										33,752
349000 - Other Charges for Services	1,190	31,051									32,241
351100 - Judgments and Fines - As Decided by County Court Criminal	3,864	152,036									155,900
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		111,800									111,800
351300 - Judgments and Fines - As Decided by County Court Civil	5,050										5,050
351500 - Judgments and Fines - As Decided by Traffic Court		383,439									383,439
351700 - Intergovernmental Radio Communication Program		141,261									141,261
351800 - 10% of Fines to Public Records Modernization Trust Fund		151,070									151,070
351900 - Judgments and Fines - Other Court Ordered		448									448
352000 - Fines - Library		78,934									78,934
355000 - Federal Fines and Forfeits		9,921									9,921
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		64,428									64,428
358200 - Sale of Contraband Property Seized by Law Enforcement		9,697									9,697
359000 - Other Judgments, Fines and Forfeits	50,645	52,596									103,241
361100 - Interest	643,422	471,722	173,090	469,143		552,355	194,185			98,057	2,601,974
361300 - Net Increase (Decrease) in Fair Value of Investments										-56,238	-56,238

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
362000 - Rents and Royalties	215,613										215,613
364000 - Disposition of Fixed Assets	37,409	25,004		41,244							103,657
365000 - Sale of Surplus Materials and Scrap	19,563	3,464				337,953					360,980
366000 - Contributions and Donations from Private Sources	13,223										13,223
369900 - Other Miscellaneous Revenues	1,436,974	728,322		116,080		3,611	17,778,509				20,063,496
381000 - Inter-Fund Group Transfers In	17,706,459	2,553,348	1,461,975	1,691,121		130,230					23,543,133
Grand Total	114,348,603	49,969,164	1,635,065	26,553,242		22,176,260	17,972,694			424,403	233,079,431

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	363,957										363,957
511.30 - Legislative - Operating Expenses	257,558										257,558
512.10 - Executive - Personnel Services	342,425										342,425
512.30 - Executive - Operating Expenses	88,729										88,729
513.10 - Financial and Administrative - Personnel Services	12,342,716						16,469,331				28,812,047
513.30 - Financial and Administrative - Operating Expenses	4,522,890										4,522,890
513.60 - Financial and Administrative - Capital Outlay	462,380										462,380
514.10 - Legal Counsel - Personnel Services	539,866										539,866
514.30 - Legal Counsel - Operating Expenses	60,062										60,062
514.60 - Legal Counsel - Capital Outlay	352										352
515.10 - Comprehensive Planning - Personnel Services	1,329,997	799,418									2,129,415
515.30 - Comprehensive Planning - Operating Expenses	1,312,762	38,149									1,350,911
515.60 - Comprehensive Planning - Capital Outlay	18,815										18,815
516.10 - Non-Court Information Systems - Personnel Services	96,604										96,604
516.30 - Non-Court Information Systems - Operating Expenses	224,158										224,158
516.60 - Non-Court Information Systems - Capital Outlay	36,291										36,291
519.10 - Other General Government - Personnel Services	1,621,572										1,621,572
519.30 - Other General Government - Operating Expenses	7,023,367	53,405									7,076,772
519.60 - Other General Government - Capital Outlay	15,256	4,079									19,335
521.10 - Law Enforcement - Personnel Services	30,579,440	2,709,770									33,289,210
521.30 - Law Enforcement - Operating Expenses	5,599,927	78,066		84,047							5,762,040
521.60 - Law Enforcement - Capital Outlay	410,566	19,910		967,797							1,398,273
522.10 - Fire Control - Personnel Services		4,401,389									4,401,389
522.30 - Fire Control - Operating Expenses		527,417									527,417
522.60 - Fire Control - Capital Outlay		48,832									48,832
523.10 - Detention/Corrections - Personnel Services	10,443,550	179,083									10,622,633
523.30 - Detention/Corrections - Operating Expenses	2,391,127	73,283									2,464,410
523.60 - Detention/Corrections - Capital Outlay	53,352	29,976									83,328
526.10 - Ambulance and Rescue Services - Personnel Services	12,617,169										12,617,169
526.30 - Ambulance and Rescue Services - Operating Expenses	1,622,379										1,622,379
526.60 - Ambulance and Rescue Services - Capital Outlay	194,127										194,127
527.30 - Medical Examiners - Operating Expenses	732,050										732,050
529.10 - Other Public Safety - Personnel Services	1,413,067	1,354,512									2,767,579

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.30 - Other Public Safety - Operating Expenses	354,078	1,144,058									1,498,136
529.60 - Other Public Safety - Capital Outlay	15,855	173,688									189,543
534.10 - Garbage/Solid Waste - Personnel Services						1,659,014					1,659,014
534.30 - Garbage/Solid Waste - Operating Expenses						18,139,899					18,139,899
534.60 - Garbage/Solid Waste - Capital Outlay						12,525					12,525
537.10 - Conservation/Resource Management - Personnel Services	414,562	668,474									1,083,036
537.30 - Conservation/Resource Management - Operating Expenses	63,912	175,258									239,170
537.60 - Conservation/Resource Management - Capital Outlay	7,957	8,190									16,147
539.10 - Other Physical Environment - Personnel Services		36,958									36,958
539.30 - Other Physical Environment - Operating Expenses		4,772									4,772
541.10 - Road/Street Facilities - Personnel Services		5,087,125									5,087,125
541.30 - Road/Street Facilities - Operating Expenses		3,604,024									3,604,024
541.60 - Road/Street Facilities - Capital Outlay		322,150	9,474,542	24,414,910							34,211,602
544.30 - Mass Transit - Operating Expenses	74,516										74,516
545.10 - Parking Facilities - Personnel Services	868,576										868,576
545.30 - Parking Facilities - Operating Expenses	1,464,906	3,757									1,468,663
545.60 - Parking Facilities - Capital Outlay	4,630										4,630
549.10 - Other Transportation - Personnel Services	-1,337	553									-784
549.30 - Other Transportation - Operating Expenses	10,405	157,891									168,296
551.30 - Employment Development - Operating Expenses	134,465										134,465
552.10 - Industry Development - Personnel Services		16,159									16,159
553.10 - Veterans Services - Personnel Services	54,803										54,803
553.30 - Veterans Services - Operating Expenses	5,634										5,634
554.10 - Housing and Urban Development - Personnel Services		57,631									57,631
554.30 - Housing and Urban Development - Operating Expenses		756,325								320,602	1,076,927
559.10 - Other Economic Development - Personnel Services		312,405									312,405
559.30 - Other Economic Development - Operating Expenses		200,307									200,307
561.30 - Hospitals - Operating Expenses	73,288										73,288
562.10 - Health - Personnel Services	829,381										829,381
562.30 - Health - Operating Expenses	450,015	350,000									800,015
562.60 - Health - Capital Outlay	14,478										14,478
564.10 - Public Assistance - Personnel Services	158										158
564.30 - Public Assistance - Operating Expenses	4,287,763	147,044									4,434,807
569.10 - Other Human Services - Personnel Services		7,703									7,703
571.10 - Libraries - Personnel Services	2,331,192										2,331,192
571.30 - Libraries - Operating Expenses	983,284	8,919									992,203
571.60 - Libraries - Capital Outlay	151,661	95,211									246,872
572.10 - Parks/Recreation - Personnel Services	1,083,061										1,083,061
572.30 - Parks/Recreation - Operating Expenses	1,223,875										1,223,875
572.60 - Parks/Recreation - Capital Outlay	36,916										36,916
573.30 - Cultural Services - Operating Expenses		2,000									2,000
575.30 - Special Facilities - Operating Expenses	2,500										2,500
581.90 - Interfund Transfers Out - Other Uses	1,428,011	18,955,340		3,159,782							23,543,133
587.90 - Clerk of Court Excess Fee Functions - Other Uses		316,091									316,091
601.30 - Court Administration - Operating Expenses		92,853									92,853
601.60 - Court Administration - Capital Outlay		29,858									29,858
603.30 - Public Defender Administration - Operating Expenses		9,793									9,793
603.60 - Public Defender Administration - Capital Outlay		7,509									7,509

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.10 - Clerk of Court Administration - Personnel Services	1,808	775,255									777,063
604.30 - Clerk of Court Administration - Operating Expenses		50,931									50,931
605.30 - Judicial Support - Operating Expenses		106,973									106,973
605.60 - Judicial Support - Capital Outlay		201,269									201,269
608.10 - Jury Management - Personnel Services		33,572									33,572
608.30 - Jury Management - Operating Expenses		24,764									24,764
608.60 - Jury Management - Capital Outlay		235									235
614.10 - Clerk of Court - Personnel Services		413,804									413,804
614.30 - Clerk of Court - Operating Expenses		2,249									2,249
614.60 - Clerk of Court - Capital Outlay		408									408
622.30 - Drug Court - Operating Expenses		198,860									198,860
634.10 - Clerk of Court - Personnel Services		216,663									216,663
634.30 - Clerk of Court - Operating Expenses		5,809									5,809
634.60 - Clerk of Court - Capital Outlay		408									408
654.10 - Clerk of Court - Personnel Services		735,044									735,044
654.30 - Clerk of Court - Operating Expenses		12,394									12,394
654.60 - Clerk of Court - Capital Outlay		408									408
674.10 - Clerk of Court - Personnel Services		111,387									111,387
674.30 - Clerk of Court - Operating Expenses		226									226
685.30 - Guardian ad Litem - Operating Expenses		30,136									30,136
685.60 - Guardian ad Litem - Capital Outlay		7,933									7,933
689.10 - Other Circuit Court-Juvenile - Personnel Services	142,367	61,590									203,957
689.30 - Other Circuit Court-Juvenile - Operating Expenses	26,553	7,810									34,363
689.60 - Other Circuit Court-Juvenile - Capital Outlay	2,181										2,181
694.10 - Clerk of Court - Personnel Services		39,958									39,958
694.30 - Clerk of Court - Operating Expenses		869									869
711.10 - Courthouse Security - Personnel Services	1,141,024										1,141,024
711.30 - Courthouse Security - Operating Expenses	230,000										230,000
713.10 - Information Systems - Personnel Services		226,040									226,040
713.30 - Information Systems - Operating Expenses		205,801									205,801
713.60 - Information Systems - Capital Outlay		1,665									1,665
719.30 - Other Operating Court Costs - Operating Expenses		1,418									1,418
722.30 - State Attorney - Operating Expenses	1,363										1,363
724.10 - Clerk of Court - Personnel Services		424,231									424,231
724.30 - Clerk of Court - Operating Expenses		22,803									22,803
724.60 - Clerk of Court - Capital Outlay		408									408
744.10 - Clerk of Court - Personnel Services		202,888									202,888
744.30 - Clerk of Court - Operating Expenses		2,546									2,546
744.60 - Clerk of Court - Capital Outlay		408									408
764.10 - Clerk of Court - Personnel Services		310,653									310,653
764.30 - Clerk of Court - Operating Expenses		4,242									4,242
764.60 - Clerk of Court - Capital Outlay		407									407
Grand Total	114,630,352	47,511,800	9,474,542	28,626,536		19,811,438	16,469,331			320,602	236,844,601

Data Element Worksheet Report for FYE: 2018, Clay

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Housing Finance Authority of Clay County	Discretely Reported	\$382,584	\$320,602	\$0
Special District - Lake Asbury Municipal Service Benefit District	Independently Reported	\$269,203	\$202,614	\$0