

Unit Information

Unit Type: County

Year: 2019

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: Verified By DFS

AFR Received Date: 6/29/2020

Audit Received Date: 6/29/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$0

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/25/2020

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: Gayward F Hendry

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

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

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Revenues Report for FYE 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	53,656,754	26,811,947									80,468,701
312100 - Local Option Taxes		1,214,747									1,214,747
312300 - County Ninth-Cent Voted Fuel Tax		896,909									896,909
312410 - First Local Option Fuel Tax		4,286,354									4,286,354
312600 - Discretionary Sales Surtaxes				22,870,524							22,870,524
314100 - Utility Service Tax - Electricity	4,100,724										4,100,724
315000 - Communications Service Tax (Chapter 202)	5,211,416										5,211,416
319000 - Other General Taxes	27,827	9,276									37,103
322000 - Building Permits		2,812,318									2,812,318
323100 - Franchise Fee - Electricity		7,736									7,736
323700 - Franchise Fee - Solid Waste						1,452,042					1,452,042
324210 - Impact Fees - Residential - Physical Environment				6,458							6,458
324220 - Impact Fees - Commercial - Physical Environment				172,751							172,751
324310 - Impact Fees - Residential - Transportation				284,363							284,363
324710 - Impact Fees - Residential - Other				2,778,632							2,778,632
325200 - Special Assessments - Charges for Public Services	11,204	111,911				5,050,525					5,173,640
329000 - Other Permits, Fees & Special Assessments		109,360									109,360
331200 - Federal Grant - Public Safety	7,328,443	226,215									7,554,658
331340 - Federal Grant - Garbage/Solid Waste						117,966					117,966
331500 - Federal Grant - Economic Environment		80,602									80,602
331620 - Federal Grant - Public Assistance		29,287									29,287
331650 - Federal Grant - Child Support Reimbursement	16,309	471,589									487,898
334100 - State Grant - General Government	47,123										47,123
334200 - State Grant - Public Safety	617,703	1,000		700,000							1,318,703
334340 - State Grant - Garbage/Solid Waste						4,293					4,293
334350 - State Grant - Sewer/Wastewater						2,748					2,748
334490 - State Grant - Other Transportation		450,530		271,001							721,531
334500 - State Grant - Economic Environment		9,904									9,904
334690 - State Grant - Other Human Services		34,481									34,481
334700 - State Grant - Culture/Recreation	208,610	4,875									213,485
334810 - State Grant - Conflict Cases (Formerly 334.161)	52,249										52,249
334820 - Article V Clerk of Court Trust Fund		298,060									298,060
334890 - State Grant - Other Court-Related	3,116										3,116
334900 - State Grant - Other		58,417									58,417
335120 - State Revenue Sharing - Proceeds	5,881,857										5,881,857
335130 - State Revenue Sharing - Insurance Agents County Licenses	41,613										41,613
335140 - State Revenue Sharing - Mobile Home Licenses		21,715									21,715
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	51,195										51,195
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	11,459,076										11,459,076
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	22,238	7,413									29,651
335220 - State Revenue Sharing - Enhanced 911 Fee		945,949									945,949
335490 - State Revenue Sharing - Other Transportation		3,143,333									3,143,333
335500 - State Revenue Sharing - Economic Environment		391,491									391,491

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335700 - State Revenue Sharing - Culture/Recreation		2,046									2,046
337200 - Local Government Unit Grant - Public Safety	1,923,669										1,923,669
339000 - Payments From Other Local Units In Lieu Of Taxes	1,977,716										1,977,716
341100 - Service Charge - Recording Fees	1,161,469	122,146									1,283,615
341150 - Public Records Modernization Trust Fund		364,702									364,702
341160 - County Portion (\$2) of \$4 Additional Service Charge		346,467									346,467
341510 - Fees remitted to County from Tax Collector	45,038										45,038
341520 - Fees remitted to County from Sheriff	367,931										367,931
341800 - County Officer Commission and Fees	2,933,663										2,933,663
341900 - Other General Government Charges and Fees	45,494	402,788									448,282
342500 - Service Charge - Protective Inspection Fees		9,500									9,500
342600 - Service Charge - Ambulance Fees	4,601,341										4,601,341
342900 - Service Charge - Other Public Safety Charges and Fees	328,074	60,150									388,224
343400 - Service Charge - Garbage/Solid Waste	3,170,007					14,166,686					17,336,693
345100 - Service Charge - Housing										374,776	374,776
346400 - Service Charge - Animal Control and Shelter Fees	37,201										37,201
347100 - Service Charge - Libraries		20,194									20,194
348110 - County Court Criminal - Filing Fees		141,020									141,020
348120 - County Court Criminal - Service Charges		11,849									11,849
348130 - County Court Criminal - Court Costs		53,284									53,284
348220 - Circuit Court Criminal - Service Charges		40,289									40,289
348230 - Circuit Court Criminal - Court Costs		133,057									133,057
348310 - County Court Civil - Filing Fees		906,447									906,447
348320 - County Court Civil - Service Charges		228									228
348410 - Circuit Court Civil - Filing Fees		570,021									570,021
348420 - Circuit Court Civil - Service Charges		202,105									202,105
348480 - Circuit Court Civil - Fees and Service Charges		34,150									34,150
348520 - Traffic Court - Service Charges		243,859									243,859
348530 - Traffic Court - Court Costs		609,708									609,708
348610 - Juvenile Court - Filing Fees		9,360									9,360
348620 - Juvenile Court - Service Charges		437									437
348710 - Probate Court - Filing Fees		118,915									118,915
348720 - Probate Court - Service Charges		5,325									5,325
348880 - Probation/Alternatives		215,866									215,866
348921 - Court Innovations/Local Requirements		49,774									49,774
348922 - Legal Aid		49,774									49,774
348923 - Law Library		49,774									49,774
348924 - Juvenile Alternative Programs		49,430									49,430
348930 - State Court Facility Surcharge (\$30)		585,552									585,552
348932 - Domestic Violence Surcharge	37,877										37,877
349000 - Other Charges for Services	648	38,234									38,882
351100 - Judgments and Fines - As Decided by County Court Criminal	1,150	73,667									74,817
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		208,660									208,660
351300 - Judgments and Fines - As Decided by County Court Civil	5,550										5,550
351500 - Judgments and Fines - As Decided by Traffic Court		465,556									465,556
351600 - Judgments and Fines - As Decided by Juvenile Court		12									12
351700 - Intergovernmental Radio Communication Program		152,920									152,920

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351800 - 10% of Fines to Public Records Modernization Trust Fund		178,606									178,606
352000 - Fines - Library		73,167									73,167
355000 - Federal Fines and Forfeits		5,239									5,239
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		72,846									72,846
358200 - Sale of Contraband Property Seized by Law Enforcement		33,214									33,214
359000 - Other Judgments, Fines and Forfeits	48,240										48,240
361100 - Interest	972,614	647,872	5,354	685,511		819,439	271,710			101,725	3,504,225
361300 - Net Increase (Decrease) in Fair Value of Investments										2,606	2,606
362000 - Rents and Royalties	220,147										220,147
364000 - Disposition of Fixed Assets	108,621	9,914		97,741		15,343					231,619
365000 - Sale of Surplus Materials and Scrap	6,752					171,664					178,416
366000 - Contributions and Donations from Private Sources	20,331	6,000									26,331
369900 - Other Miscellaneous Revenues	1,965,790	671,847		96		2,961	18,605,505				21,246,199
381000 - Inter-Fund Group Transfers In	18,403,348	2,702,433		1,775,012		128,226					23,009,019
Grand Total	127,343,378	53,183,823	5,354	29,642,089		21,931,893	18,877,215			479,107	251,462,859

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	412,176										412,176
511.30 - Legislative - Operating Expenses	190,000										190,000
512.10 - Executive - Personnel Services	392,990										392,990
512.30 - Executive - Operating Expenses	67,168										67,168
513.10 - Financial and Administrative - Personnel Services	12,867,059										12,867,059
513.30 - Financial and Administrative - Operating Expenses	4,484,460						18,103,853				22,588,313
513.60 - Financial and Administrative - Capital Outlay	386,249										386,249
514.10 - Legal Counsel - Personnel Services	643,242										643,242
514.30 - Legal Counsel - Operating Expenses	54,057										54,057
514.60 - Legal Counsel - Capital Outlay	2,505										2,505
515.10 - Comprehensive Planning - Personnel Services	1,912,303	798,332									2,710,635
515.30 - Comprehensive Planning - Operating Expenses	1,458,928	61,251									1,520,179
516.10 - Non-Court Information Systems - Personnel Services	109,944										109,944
516.30 - Non-Court Information Systems - Operating Expenses	129,863										129,863
516.60 - Non-Court Information Systems - Capital Outlay	80,842										80,842
519.10 - Other General Government - Personnel Services	1,821,291										1,821,291
519.30 - Other General Government - Operating Expenses	1,008,842	155,871									1,164,713
519.60 - Other General Government - Capital Outlay	58,521	5,255									63,776
521.10 - Law Enforcement - Personnel Services	31,330,988	2,834,433									34,165,421
521.30 - Law Enforcement - Operating Expenses	5,843,516	202,325		127,535							6,173,376
521.60 - Law Enforcement - Capital Outlay	774,239	137,946		1,209,312							2,121,497
522.10 - Fire Control - Personnel Services		4,697,633									4,697,633
522.30 - Fire Control - Operating Expenses		560,130									560,130

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
522.60 - Fire Control - Capital Outlay		30,737									30,737
523.10 - Detention/Corrections - Personnel Services	9,820,829	174,622									9,995,451
523.30 - Detention/Corrections - Operating Expenses	2,381,310	120,837									2,502,147
523.60 - Detention/Corrections - Capital Outlay	36,234	15,002									51,236
525.10 - Emergency and Disaster Relief - Personnel Services		188,953									188,953
525.30 - Emergency and Disaster Relief - Operating Expenses	139,658	3,163									142,821
526.10 - Ambulance and Rescue Services - Personnel Services	13,875,857										13,875,857
526.30 - Ambulance and Rescue Services - Operating Expenses	1,860,548										1,860,548
526.60 - Ambulance and Rescue Services - Capital Outlay	152,681										152,681
527.30 - Medical Examiners - Operating Expenses	717,825										717,825
529.10 - Other Public Safety - Personnel Services	2,564,628	1,295,032									3,859,660
529.30 - Other Public Safety - Operating Expenses	409,544	1,307,954									1,717,498
529.60 - Other Public Safety - Capital Outlay	1,472	52,392									53,864
534.10 - Garbage/Solid Waste - Personnel Services						1,530,587					1,530,587
534.30 - Garbage/Solid Waste - Operating Expenses						17,803,416					17,803,416
534.60 - Garbage/Solid Waste - Capital Outlay						169,813					169,813
537.10 - Conservation/Resource Management - Personnel Services	460,983	513,527									974,510
537.30 - Conservation/Resource Management - Operating Expenses	73,218	296,629									369,847
539.30 - Other Physical Environment - Operating Expenses	10,895										10,895
541.10 - Road/Street Facilities - Personnel Services		5,155,354									5,155,354
541.30 - Road/Street Facilities - Operating Expenses		3,239,888		2,232,485							5,472,373
541.60 - Road/Street Facilities - Capital Outlay			13,246	11,701,525							11,714,771
544.30 - Mass Transit - Operating Expenses	70,802										70,802
545.10 - Parking Facilities - Personnel Services	1,000,640										1,000,640
545.30 - Parking Facilities - Operating Expenses	1,352,349										1,352,349
551.30 - Employment Development - Operating Expenses	98,261										98,261
552.10 - Industry Development - Personnel Services		70,613									70,613
553.10 - Veterans Services - Personnel Services	57,979										57,979
553.30 - Veterans Services - Operating Expenses	7,473										7,473
554.10 - Housing and Urban Development - Personnel Services		59,001									59,001
554.30 - Housing and Urban Development - Operating Expenses		852,330								269,121	1,121,451
559.10 - Other Economic Development - Personnel Services		307,429									307,429
559.30 - Other Economic Development - Operating Expenses		266,303									266,303
559.60 - Other Economic Development - Capital Outlay	53,879										53,879
561.10 - Hospitals - Personnel Services		9,132									9,132
561.30 - Hospitals - Operating Expenses	29,399	285,600									314,999
562.30 - Health - Operating Expenses		350,000									350,000
564.30 - Public Assistance - Operating Expenses	4,360,737	149,250									4,509,987
564.60 - Public Assistance - Capital Outlay		17,469									17,469
569.10 - Other Human Services - Personnel Services	880,938										880,938
569.30 - Other Human Services - Operating Expenses	441,952										441,952
571.10 - Libraries - Personnel Services	2,452,994										2,452,994
571.30 - Libraries - Operating Expenses	1,348,126	82,567									1,430,693
571.60 - Libraries - Capital Outlay		6,214									6,214
572.10 - Parks/Recreation - Personnel Services	645,957										645,957
572.30 - Parks/Recreation - Operating Expenses	1,349,630										1,349,630
572.60 - Parks/Recreation - Capital Outlay	390,812										390,812
573.30 - Cultural Services - Operating Expenses		120,638									120,638

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
575.30 - Special Facilities - Operating Expenses	3,990										3,990
581.90 - Interfund Transfers Out - Other Uses	1,738,246	18,947,403	503,021	1,774,561			45,788				23,009,019
601.30 - Court Administration - Operating Expenses	16,048	67,114									83,162
601.60 - Court Administration - Capital Outlay		17,139									17,139
603.30 - Public Defender Administration - Operating Expenses		19,009									19,009
603.60 - Public Defender Administration - Capital Outlay		1,446									1,446
604.10 - Clerk of Court Administration - Personnel Services	1,440	1,803,589									1,805,029
604.30 - Clerk of Court Administration - Operating Expenses		53,947									53,947
605.30 - Judicial Support - Operating Expenses		109,889									109,889
605.60 - Judicial Support - Capital Outlay		4,469									4,469
608.30 - Jury Management - Operating Expenses		41,019									41,019
611.10 - Court Administration - Personnel Services	75,839										75,839
614.10 - Clerk of Court - Personnel Services		408,816									408,816
614.30 - Clerk of Court - Operating Expenses		52,358									52,358
622.30 - Drug Court - Operating Expenses		268,315									268,315
634.10 - Clerk of Court - Personnel Services		223,367									223,367
634.30 - Clerk of Court - Operating Expenses		38,463									38,463
654.10 - Clerk of Court - Personnel Services		700,231									700,231
654.30 - Clerk of Court - Operating Expenses		10,188									10,188
674.10 - Clerk of Court - Personnel Services		167,875									167,875
674.30 - Clerk of Court - Operating Expenses		4,253									4,253
685.30 - Guardian ad Litem - Operating Expenses		30,117									30,117
685.60 - Guardian ad Litem - Capital Outlay		1,203									1,203
689.10 - Other Circuit Court-Juvenile - Personnel Services		132,349									132,349
689.30 - Other Circuit Court-Juvenile - Operating Expenses		14,863									14,863
694.30 - Clerk of Court - Operating Expenses		888									888
711.10 - Courthouse Security - Personnel Services	1,234,728										1,234,728
711.30 - Courthouse Security - Operating Expenses	255,068										255,068
713.10 - Information Systems - Personnel Services		97,458									97,458
713.30 - Information Systems - Operating Expenses		257,660									257,660
713.60 - Information Systems - Capital Outlay		9,074									9,074
719.10 - Other Operating Court Costs - Personnel Services	287,166										287,166
719.30 - Other Operating Court Costs - Operating Expenses	271,095	995									272,090
719.60 - Other Operating Court Costs - Capital Outlay	784										784
722.30 - State Attorney - Operating Expenses	848										848
724.10 - Clerk of Court - Personnel Services		516,168									516,168
724.30 - Clerk of Court - Operating Expenses		14,488									14,488
724.60 - Clerk of Court - Capital Outlay		784									784
763.60 - Public Defender - Capital Outlay		38,929									38,929
764.10 - Clerk of Court - Personnel Services		305,816									305,816
Grand Total	114,962,045	48,783,494	516,267	17,045,418		19,503,816	18,149,641			269,121	219,229,802

Data Element Worksheet Report for FYE: 2019, Clay

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Housing Finance Authority of Clay County	Discretely Reported	\$479,107	\$269,121	\$0
Special District - Lake Asbury Municipal Service Benefit District	Independently Reported	\$269,213	\$250,256	\$0