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

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