

Unit Information

Unit Type: County

Year: 2020

Unit Name: Bay

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Katy Nail

Title: Finance Officer

Phone: (850) 747-5229

Address:

840 W 11th St
Panama City, FL 32401

Contact Information

Name: Mrs. Katy Nail

Title: Finance Officer

Phone: (850) 747-5229

Email: knail@baycoclerk.com

Address:

840 W 11th St
Panama City, FL 32401

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 8/13/2021

Audit Received Date: 8/13/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$333,120,354

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/15/2021

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

14101 Panama City Beach Parkway
Suite 200
Panama City Beach, FL 32413

Certification

Chief Financial Officer

Name: Katy Nail

Title: Finance Officer

Chairman/Elected Official

Name: Robert Carroll

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 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	68,931,160	9,555,345									78,486,505
312100 - Local Option Taxes		22,497,939									22,497,939
312300 - County Ninth-Cent Voted Fuel Tax		1,077,079									1,077,079
312410 - First Local Option Fuel Tax		3,622,742									3,622,742
312600 - Discretionary Sales Surtaxes		13,598,786									13,598,786
315000 - Communications Service Tax (Chapter 202)		805,594									805,594
322000 - Building Permits						3,340,700					3,340,700
324110.02.09 - Impact Fees - Residential - Public Safety		140,071									140,071
324120.01.03 - Impact Fees - Commercial - Public Safety		101,490									101,490
324210.02.09 - Impact Fees - Residential - Physical Environment						1,870,478					1,870,478
324220.01.09 - Impact Fees - Commercial - Physical Environment						534,438					534,438
324220.02.09 - Impact Fees - Commercial - Physical Environment						24,701					24,701
324220.03.09 - Impact Fees - Commercial - Physical Environment						3,300					3,300
324220.04.09 - Impact Fees - Commercial - Physical Environment						125,612					125,612
324220.07.09 - Impact Fees - Commercial - Physical Environment						9,581					9,581
324220.19.09 - Impact Fees - Commercial - Physical Environment						91,933					91,933
324610.02.09 - Impact Fees - Residential - Culture/Recreation	266,605										266,605
324620.01.09 - Impact Fees - Commercial - Culture/Recreation	159,992										159,992
324710.02.09 - Impact Fees - Residential - Other	66,862										66,862
324720.01.09 - Impact Fees - Commercial - Other	40,592										40,592
325100 - Special Assessments - Capital Improvement	53,466										53,466
329000 - Other Permits, Fees & Special Assessments	2,555					138,855					141,410
331100 - Federal Grant - General Government	331,336	241,350									572,686
331200 - Federal Grant - Public Safety	48,775,445	24,428,182				29,148,260					102,351,887
331390 - Federal Grant - Other Physical Environment	21,451										21,451
331490 - Federal Grant - Other Transportation	2,205,291	3,247,178									5,452,469
331500 - Federal Grant - Economic Environment	373,687	298,812									672,499
331700 - Federal Grant - Culture/Recreation	93,751										93,751
333000 - Federal Payments In Lieu Of Taxes	99,704	34,960									134,664
334100 - State Grant - General Government	572,229										572,229
334200 - State Grant - Public Safety	95,530										95,530
334310 - State Grant - Water Supply System						399,582					399,582
334340 - State Grant - Garbage/Solid Waste						1,542,351					1,542,351
334490 - State Grant - Other Transportation	1,416,264	5,447,304									6,863,568
334500 - State Grant - Economic Environment	2,501,460	139,610									2,641,070
334690 - State Grant - Other Human Services		47,310									47,310
334700 - State Grant - Culture/Recreation	504,891										504,891
334900 - State Grant - Other	3,873,907	60,000									3,933,907
335120 - State Revenue Sharing - Proceeds	4,347,686										4,347,686
335130 - State Revenue Sharing - Insurance Agents County Licenses	61,879										61,879
335140 - State Revenue Sharing - Mobile Home Licenses	41,019										41,019
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	103,894										103,894

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	235,417										235,417
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	14,459,113										14,459,113
335190 - State Revenue Sharing - Other General Government	26,842										26,842
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		13,543									13,543
335490 - State Revenue Sharing - Other Transportation		3,397,645									3,397,645
335500 - State Revenue Sharing - Economic Environment	37,385										37,385
335700 - State Revenue Sharing - Culture/Recreation	67,474										67,474
335900 - State Revenue Sharing - Other		234,147									234,147
341200 - Internal Service Fund Fees and Charges	4,185,760	1,101,962					30,277,731				35,565,453
341300 - Administrative Service Fees						31,946					31,946
341520 - Fees remitted to County from Sheriff	153,193										153,193
341530 - Fees remitted to County from Clerk of Circuit Court	5,301	689,341									694,642
341540 - Fees remitted to County from Clerk of County Court		122,578									122,578
341900 - Other General Government Charges and Fees	16,028										16,028
342100 - Service Charge - Law Enforcement Services	3,442,531										3,442,531
342300 - Service Charge - Housing for Prisoners	3,167	1,231,002									1,234,169
342400 - Service Charge - Emergency Management Service Fees/Charges		1,182,309									1,182,309
342500 - Service Charge - Protective Inspection Fees						31,062					31,062
342600 - Service Charge - Ambulance Fees						3,940,583					3,940,583
342900 - Service Charge - Other Public Safety Charges and Fees	192,300					12,030					204,330
343300 - Service Charge - Water Utility						23,919,311					23,919,311
343400 - Service Charge - Garbage/Solid Waste						14,975,174					14,975,174
343500 - Service Charge - Sewer/Wastewater Utility						7,581,108					7,581,108
343600 - Service Charge - Water/Sewer Combination Utility						158,144					158,144
343900 - Service Charge - Other Physical Environment Charges		1,727,895									1,727,895
344900 - Service Charge - Other Transportation Charges	343,261	839,956									1,183,217
345900 - Service Charge - Other Economic Environment Charges										13,705,469	13,705,469
346400 - Service Charge - Animal Control and Shelter Fees	604,623										604,623
346900 - Service Charge - Other Human Services Charges	310,210										310,210
347100 - Service Charge - Libraries	486,168										486,168
347200 - Service Charge - Parks and Recreation	695,542										695,542
347500 - Service Charge - Special Recreation Facilities	460										460
348110 - County Court Criminal - Filing Fees		14,395									14,395
348120 - County Court Criminal - Service Charges		50,551									50,551
348130 - County Court Criminal - Court Costs		84,757									84,757
348220 - Circuit Court Criminal - Service Charges		65,397									65,397
348230 - Circuit Court Criminal - Court Costs		177,680									177,680
348310 - County Court Civil - Filing Fees		841,228									841,228
348320 - County Court Civil - Service Charges		11,302									11,302
348410 - Circuit Court Civil - Filing Fees		819,514									819,514
348520 - Traffic Court - Service Charges		132,203									132,203
348530 - Traffic Court - Court Costs		422,641									422,641
348610 - Juvenile Court - Filing Fees		70,728									70,728
348620 - Juvenile Court - Service Charges		3,781									3,781
348710 - Probate Court - Filing Fees		150,780									150,780
348720 - Probate Court - Service Charges		8,117									8,117

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348880 - Probation/Alternatives	526,652										526,652
348921 - Court Innovations/Local Requirements	65,802										65,802
348922 - Legal Aid	65,802										65,802
348923 - Law Library	65,802										65,802
348924 - Juvenile Alternative Programs	173,310										173,310
348930 - State Court Facility Surcharge (\$30)	448,538										448,538
348932 - Domestic Violence Surcharge	19,749										19,749
348990 - Other Court Collections Transferred to BOCC	52,056										52,056
349000 - Other Charges for Services	175,604	273,579				710,517					1,159,700
351100 - Judgments and Fines - As Decided by County Court Criminal		1,301,459									1,301,459
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	37,099										37,099
352000 - Fines - Library	37,159										37,159
354000 - Fines - Local Ordinance Violation	223,200					59,871					283,071
359000 - Other Judgments, Fines and Forfeits	18,277	2,784				1,000					22,061
361100 - Interest	1,107,666	1,914,563				1,357,024	202,354			29,481	4,611,088
361300 - Net Increase (Decrease) in Fair Value of Investments	109,475	107,520				1,290,974	14,115				1,522,084
362000 - Rents and Royalties	18,435										18,435
364000 - Disposition of Fixed Assets	105,491	7,604				62,256	3,608				178,959
365000 - Sale of Surplus Materials and Scrap		62				20,282					20,344
366000 - Contributions and Donations from Private Sources	747,930	312,935				31,500					1,092,365
369900 - Other Miscellaneous Revenues	6,833,294	393,542				2,795,754	4,275			105,732	10,132,597
381000 - Inter-Fund Group Transfers In	2,888,373	11,632,922				4,152,035					18,673,330
384000 - Debt Proceeds	50,104,072	56,922,811									107,026,883
389200 - Proprietary - Federal Grants and Donations						142,724					142,724
389800 - Proprietary - Capital Contributions from Private Source						150,000					150,000
Grand Total	224,029,217	171,606,985				98,653,086	30,502,083			13,840,682	538,632,053

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	597,171										597,171
511.30 - Legislative - Operating Expenses	276,632										276,632
511.70 - Legislative - Debt Service	6,482										6,482
512.10 - Executive - Personnel Services	862,372										862,372
512.30 - Executive - Operating Expenses	261,551										261,551
512.60 - Executive - Capital Outlay	21,743										21,743
512.70 - Executive - Debt Service	8,205										8,205
513.10 - Financial and Administrative - Personnel Services	1,554,622						3,680,280				5,234,902
513.30 - Financial and Administrative - Operating Expenses	3,598,812						8,327,739				11,926,551
513.60 - Financial and Administrative - Capital Outlay	798,843						206,527				1,005,370
513.70 - Financial and Administrative - Debt Service	59,677						29,165				88,842
513.90 - Financial and Administrative - Other Uses	5,692,511						109,933				5,802,444
514.10 - Legal Counsel - Personnel Services	685,199										685,199

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
514.30 - Legal Counsel - Operating Expenses	60,884										60,884
514.70 - Legal Counsel - Debt Service	310										310
515.10 - Comprehensive Planning - Personnel Services	1,001,023										1,001,023
515.30 - Comprehensive Planning - Operating Expenses	262,326										262,326
515.70 - Comprehensive Planning - Debt Service	901										901
515.80 - Comprehensive Planning - Grants and Aids	243,246										243,246
519.10 - Other General Government - Personnel Services	303,651										303,651
519.30 - Other General Government - Operating Expenses	11,677,954	405,348									12,083,302
519.60 - Other General Government - Capital Outlay	4,234,554										4,234,554
519.70 - Other General Government - Debt Service	10,645,413										10,645,413
519.80 - Other General Government - Grants and Aids	15,000										15,000
519.90 - Other General Government - Other Uses	197,965										197,965
521.30 - Law Enforcement - Operating Expenses	15,255,697	990,154									16,245,851
521.60 - Law Enforcement - Capital Outlay	8,268,448	48,000									8,316,448
521.70 - Law Enforcement - Debt Service	1,079,924										1,079,924
521.80 - Law Enforcement - Grants and Aids	451,148										451,148
521.90 - Law Enforcement - Other Uses	25,925,550										25,925,550
522.10 - Fire Control - Personnel Services		7,002,960									7,002,960
522.30 - Fire Control - Operating Expenses		2,034,295									2,034,295
522.60 - Fire Control - Capital Outlay		3,636,143									3,636,143
522.70 - Fire Control - Debt Service		1,271,556									1,271,556
523.80 - Detention/Corrections - Grants and Aids	10,251,816										10,251,816
524.10 - Protective Inspections - Personnel Services	672,611					1,568,065					2,240,676
524.30 - Protective Inspections - Operating Expenses	2,004,368					542,730					2,547,098
524.70 - Protective Inspections - Debt Service	8,883					7,638					16,521
524.90 - Protective Inspections - Other Uses						12,461					12,461
525.10 - Emergency and Disaster Relief - Personnel Services	1,428,895	334,711									1,763,606
525.30 - Emergency and Disaster Relief - Operating Expenses	1,261,696	1,258,144									2,519,840
525.60 - Emergency and Disaster Relief - Capital Outlay		919,771									919,771
525.70 - Emergency and Disaster Relief - Debt Service	17,214	3,078,502									3,095,716
525.80 - Emergency and Disaster Relief - Grants and Aids	97,529	51,963									149,492
526.10 - Ambulance and Rescue Services - Personnel Services						6,687,776					6,687,776
526.30 - Ambulance and Rescue Services - Operating Expenses						2,462,095					2,462,095
526.70 - Ambulance and Rescue Services - Debt Service						100,042					100,042
526.90 - Ambulance and Rescue Services - Other Uses						528,128					528,128
527.30 - Medical Examiners - Operating Expenses	970,260										970,260
527.70 - Medical Examiners - Debt Service	347										347
529.10 - Other Public Safety - Personnel Services	1,742,730										1,742,730
529.30 - Other Public Safety - Operating Expenses	792,863										792,863
529.70 - Other Public Safety - Debt Service	1,210,168										1,210,168
533.10 - Water Utility Services - Personnel Services						1,800,258					1,800,258
533.30 - Water Utility Services - Operating Expenses						7,404,228					7,404,228
533.70 - Water Utility Services - Debt Service						1,313,803					1,313,803
533.90 - Water Utility Services - Other Uses						4,383,726					4,383,726
534.10 - Garbage/Solid Waste - Personnel Services						1,817,557					1,817,557
534.30 - Garbage/Solid Waste - Operating Expenses						25,643,463					25,643,463
534.70 - Garbage/Solid Waste - Debt Service						1,972,319					1,972,319
534.90 - Garbage/Solid Waste - Other Uses						3,788,379					3,788,379
536.10 - Water/Sewer Services - Personnel Services						3,187,247					3,187,247

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
536.30 - Water/Sewer Services - Operating Expenses						6,628,715					6,628,715
536.70 - Water/Sewer Services - Debt Service						1,159,410					1,159,410
536.90 - Water/Sewer Services - Other Uses						1,616,243					1,616,243
537.10 - Conservation/Resource Management - Personnel Services	180,063										180,063
537.30 - Conservation/Resource Management - Operating Expenses	177,994										177,994
537.70 - Conservation/Resource Management - Debt Service	2,717										2,717
538.30 - Flood Control/Stormwater Control - Operating Expenses		2,222,619									2,222,619
538.70 - Flood Control/Stormwater Control - Debt Service		781,955									781,955
539.30 - Other Physical Environment - Operating Expenses	44,230										44,230
539.70 - Other Physical Environment - Debt Service	41,947										41,947
541.10 - Road/Street Facilities - Personnel Services		8,907,074									8,907,074
541.30 - Road/Street Facilities - Operating Expenses		14,653,791									14,653,791
541.60 - Road/Street Facilities - Capital Outlay		12,271,906									12,271,906
541.70 - Road/Street Facilities - Debt Service		3,183,118									3,183,118
541.80 - Road/Street Facilities - Grants and Aids		13,946,823									13,946,823
541.90 - Road/Street Facilities - Other Uses		1,750,000									1,750,000
544.10 - Mass Transit - Personnel Services	336,684										336,684
544.30 - Mass Transit - Operating Expenses	7,674,660										7,674,660
544.70 - Mass Transit - Debt Service	949,247										949,247
552.10 - Industry Development - Personnel Services		707,285									707,285
552.30 - Industry Development - Operating Expenses		16,012,656									16,012,656
552.60 - Industry Development - Capital Outlay		1,788,144									1,788,144
552.70 - Industry Development - Debt Service		1,759,219									1,759,219
552.80 - Industry Development - Grants and Aids		171,381									171,381
553.10 - Veterans Services - Personnel Services	256,383										256,383
553.30 - Veterans Services - Operating Expenses	53,792										53,792
553.60 - Veterans Services - Capital Outlay	26,474										26,474
553.70 - Veterans Services - Debt Service	362										362
554.30 - Housing and Urban Development - Operating Expenses	1,627,121										1,627,121
559.10 - Other Economic Development - Personnel Services										2,054,195	2,054,195
559.30 - Other Economic Development - Operating Expenses	397,533									11,708,716	12,106,249
559.80 - Other Economic Development - Grants and Aids	5,441,641										5,441,641
562.10 - Health - Personnel Services		804,914									804,914
562.30 - Health - Operating Expenses		341,886									341,886
562.60 - Health - Capital Outlay		288,295									288,295
562.70 - Health - Debt Service		380,339									380,339
562.80 - Health - Grants and Aids		38,163									38,163
569.30 - Other Human Services - Operating Expenses	5,309,749										5,309,749
569.60 - Other Human Services - Capital Outlay	40,513										40,513
569.70 - Other Human Services - Debt Service	24,926										24,926
569.80 - Other Human Services - Grants and Aids	2,955,391										2,955,391
571.10 - Libraries - Personnel Services	2,109,004										2,109,004
571.30 - Libraries - Operating Expenses	1,882,799										1,882,799
571.60 - Libraries - Capital Outlay	602,684										602,684
571.70 - Libraries - Debt Service	180,085										180,085
571.80 - Libraries - Grants and Aids	198,374										198,374
572.10 - Parks/Recreation - Personnel Services	1,811,438										1,811,438
572.30 - Parks/Recreation - Operating Expenses	1,812,099										1,812,099

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
572.60 - Parks/Recreation - Capital Outlay	5,206,728										5,206,728
572.70 - Parks/Recreation - Debt Service	40,768										40,768
581.90 - Interfund Transfers Out - Other Uses	15,784,957						2,888,373				18,673,330
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses	38,803,671	33,533,489									72,337,160
602.30 - State Attorney Administration - Operating Expenses	353,553										353,553
602.60 - State Attorney Administration - Capital Outlay	152,236										152,236
602.70 - State Attorney Administration - Debt Service	5,036										5,036
603.30 - Public Defender Administration - Operating Expenses	212,784										212,784
603.60 - Public Defender Administration - Capital Outlay	101,491										101,491
603.70 - Public Defender Administration - Debt Service	3,422										3,422
604.30 - Clerk of Court Administration - Operating Expenses	2,035,581										2,035,581
604.60 - Clerk of Court Administration - Capital Outlay	86,767										86,767
604.70 - Clerk of Court Administration - Debt Service	1,501										1,501
605.10 - Judicial Support - Personnel Services	65,709										65,709
605.30 - Judicial Support - Operating Expenses	8,394										8,394
605.70 - Judicial Support - Debt Service	18										18
608.10 - Jury Management - Personnel Services		503,395									503,395
608.30 - Jury Management - Operating Expenses	84,600	130,183									214,783
608.60 - Jury Management - Capital Outlay	32,810										32,810
608.70 - Jury Management - Debt Service	133										133
614.10 - Clerk of Court - Personnel Services		1,182,328									1,182,328
614.30 - Clerk of Court - Operating Expenses		35,470									35,470
614.90 - Clerk of Court - Other Uses		1,188,554									1,188,554
622.30 - Drug Court - Operating Expenses	48,967										48,967
623.10 - Pre-Trial Release - Personnel Services	91,898										91,898
623.30 - Pre-Trial Release - Operating Expenses	10,121										10,121
623.70 - Pre-Trial Release - Debt Service	18										18
624.10 - Community Service Programs - Personnel Services		325,962									325,962
624.30 - Community Service Programs - Operating Expenses		251,273									251,273
634.10 - Clerk of Court - Personnel Services		117,324									117,324
634.30 - Clerk of Court - Operating Expenses	77	2,965									3,042
664.10 - Domestic Violence Court - Personnel Services		52,815									52,815
664.30 - Domestic Violence Court - Operating Expenses		467									467
674.10 - Clerk of Court - Personnel Services		51,090									51,090
674.30 - Clerk of Court - Operating Expenses		992									992
684.10 - Juvenile Drug Court - Personnel Services		104,297									104,297
684.30 - Juvenile Drug Court - Operating Expenses		903									903
685.30 - Guardian ad Litem - Operating Expenses	18,207										18,207
685.70 - Guardian ad Litem - Debt Service	265										265
694.10 - Clerk of Court - Personnel Services		106,961									106,961
694.30 - Clerk of Court - Operating Expenses		3,273									3,273
712.30 - Courthouse Facilities - Operating Expenses	1,927,526										1,927,526
712.60 - Courthouse Facilities - Capital Outlay	1,370,823										1,370,823
712.70 - Courthouse Facilities - Debt Service	73,056										73,056
713.10 - Information Systems - Personnel Services	81,977										81,977
713.30 - Information Systems - Operating Expenses	532,426										532,426
713.60 - Information Systems - Capital Outlay	19,844										19,844
713.70 - Information Systems - Debt Service	869										869
714.10 - Public Law Library - Personnel Services	54,100										54,100

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
714.30 - Public Law Library - Operating Expenses	44,128										44,128
714.70 - Public Law Library - Debt Service	18										18
715.10 - Legal Aid - Personnel Services	35,969										35,969
715.30 - Legal Aid - Operating Expenses	62,382										62,382
715.70 - Legal Aid - Debt Service	14										14
719.10 - Other Operating Court Costs - Personnel Services	121,018										121,018
719.30 - Other Operating Court Costs - Operating Expenses	85,197										85,197
719.70 - Other Operating Court Costs - Debt Service	26										26
724.10 - Clerk of Court - Personnel Services		224,422									224,422
724.30 - Clerk of Court - Operating Expenses		30,385									30,385
732.10 - Community Service Programs - Personnel Services	72,267										72,267
732.30 - Community Service Programs - Operating Expenses	8,318										8,318
732.70 - Community Service Programs - Debt Service	16										16
744.10 - Clerk of Court - Personnel Services		96,381									96,381
764.10 - Clerk of Court - Personnel Services		265,565									265,565
764.30 - Clerk of Court - Operating Expenses		5,631									5,631
	Grand Total	216,284,790	139,255,240			72,624,283	15,242,017			13,762,911	457,169,241

Data Element Worksheet Report for FYE: 2020, Bay

Affiliates Report for FYE 2020

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bay County Law Library	Zero Revenues And Expenditures	\$0	\$0	\$0
Other Entity - Mexico Beach Community Development Council, Inc.	Discretely Reported	\$218,725	\$269,120	\$0
Other Entity - Panama City Beach Convention & Visitor's Bureau, Inc.	Discretely Reported	\$12,732,011	\$12,591,184	\$0
Other Entity - Panama City Community Development Council, Inc	Discretely Reported	\$860,465	\$902,607	\$0

