

### Unit Information

Unit Type: County

Year: 2018

Unit Name: Pasco

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Paula S. O'Neil, Ph.D.

Title: Clerk of Circuit Court and County Comptroller

Phone: (727) 847-8199

Address:

38053 Live Oak Avenue  
Dade City, FL 33523

### Contact Information

Name: Mr. Manny Long

Title: Finance Director

Phone: (352) 521-4581

Email: mlong@pascoclerk.com

Address:

38053 Live Oak Avenue  
Dade City, FL 33523

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 4/5/2019

Audit Received Date: 6/6/2019

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$361,234,000

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/29/2019

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

2111 Drew Street  
Clearwater, FL 33765

### Certification

#### Chief Financial Officer

Name: Hon. Paula S. O'Neil, Ph.D.

Title: Clerk & Comptroller

#### Chairman/Elected Official

Name: Hon. Ron Oakley

Title: Chairman, Pasco County BCC

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	163,099,972	73,276,557									236,376,529
312100 - Local Option Taxes		2,583,618									2,583,618
312300 - County Ninth-Cent Voted Fuel Tax		2,423,442									2,423,442
312410 - First Local Option Fuel Tax		12,660,220									12,660,220
312420 - Second Local Option Fuel Tax		9,182,043									9,182,043
312600 - Discretionary Sales Surtaxes											0
315000 - Communications Service Tax (Chapter 202)		4,731,877									4,731,877
316000 - Local Business Tax (Chapter 205)		463,280									463,280
322000 - Building Permits		8,710,748									8,710,748
323700 - Franchise Fee - Solid Waste						841,821					841,821
324110 - Impact Fees - Residential - Public Safety		1,327,363									1,327,363
324120 - Impact Fees - Commercial - Public Safety		1,432,311									1,432,311
324310 - Impact Fees - Residential - Transportation				15,552,680						541,129	16,093,809
324320 - Impact Fees - Commercial - Transportation				3,749,412							3,749,412
324610 - Impact Fees - Residential - Culture/Recreation		21,071,938		109,595						53,183	21,234,716
325100 - Special Assessments - Capital Improvement		4,646,846									4,646,846
325200 - Special Assessments - Charges for Public Services		241,512				9,973,954					10,215,466
329000 - Other Permits, Fees & Special Assessments	2,673	27,989,075				20,932,721					48,924,469
331200 - Federal Grant - Public Safety		388,713									388,713
331390 - Federal Grant - Other Physical Environment											0
331420 - Federal Grant - Mass Transit		5,206,737									5,206,737
331490 - Federal Grant - Other Transportation		2,028,266		139,682							2,167,948
331500 - Federal Grant - Economic Environment		3,238,075				76,642					3,314,717
331620 - Federal Grant - Public Assistance		1,131,010									1,131,010
331700 - Federal Grant - Culture/Recreation		112,940									112,940
331820 - Federal Grant - Drug Court Management		432,884									432,884
334100 - State Grant - General Government		101,170									101,170
334200 - State Grant - Public Safety		189,462									189,462
334310 - State Grant - Water Supply System						81,350					81,350
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment											0
334420 - State Grant - Mass Transit		2,218,316									2,218,316
334490 - State Grant - Other Transportation		148,012		1,461,144							1,609,156
334500 - State Grant - Economic Environment						12,774					12,774
334690 - State Grant - Other Human Services		121,238									121,238
334700 - State Grant - Culture/Recreation		170,084									170,084
335120 - State Revenue Sharing - Proceeds	13,915,205										13,915,205
335130 - State Revenue Sharing - Insurance Agents County Licenses	49,045										49,045
335140 - State Revenue Sharing - Mobile Home Licenses		194,651									194,651
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	133,954										133,954
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	46,798,232										46,798,232
335220 - State Revenue Sharing - Enhanced 911 Fee		1,751,132									1,751,132
335490 - State Revenue Sharing - Other Transportation		6,796,017									6,796,017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335500 - State Revenue Sharing - Economic Environment											0
335700 - State Revenue Sharing - Culture/Recreation											0
337300 - Local Government Unit Grant - Physical Environment	10,144,573	1,829,832				758,496					12,732,901
341160 - County Portion (\$2) of \$4 Additional Service Charge	1,044,992										1,044,992
341200 - Internal Service Fund Fees and Charges							72,849,184				72,849,184
341300 - Administrative Service Fees	517,268	784,572				92					1,301,932
341510 - Fees remitted to County from Tax Collector											0
341520 - Fees remitted to County from Sheriff	419,288						29,383				448,671
341540 - Fees remitted to County from Clerk of County Court							16,231				16,231
341550 - Fees remitted to County from Supervisor of Elections							22,758				22,758
341560 - Fees remitted to County from Property Appraiser							360				360
341900 - Other General Government Charges and Fees	10,042,181										10,042,181
342100 - Service Charge - Law Enforcement Services	181,742										181,742
342500 - Service Charge - Protective Inspection Fees		4,643,987									4,643,987
342600 - Service Charge - Ambulance Fees	14,780,568										14,780,568
342900 - Service Charge - Other Public Safety Charges and Fees		551,360									551,360
343300 - Service Charge - Water Utility						56,854,447					56,854,447
343400 - Service Charge - Garbage/Solid Waste						32,131,806					32,131,806
343500 - Service Charge - Sewer/Wastewater Utility						65,295,339					65,295,339
343600 - Service Charge - Water/Sewer Combination Utility						4,943,926					4,943,926
343700 - Service Charge - Conservation and Resource Management		501,034									501,034
344300 - Service Charge - Mass Transit		934,254									934,254
344900 - Service Charge - Other Transportation Charges		1,212,141									1,212,141
345100 - Service Charge - Housing		92,158									92,158
346400 - Service Charge - Animal Control and Shelter Fees		421,443									421,443
346900 - Service Charge - Other Human Services Charges	190,997										190,997
347100 - Service Charge - Libraries	14,258										14,258
347200 - Service Charge - Parks and Recreation	729,650										729,650
347400 - Service Charge - Special Events	99,692										99,692
347500 - Service Charge - Special Recreation Facilities	118,968										118,968
348230 - Circuit Court Criminal - Court Costs											0
348880 - Probation/Alternatives	723,888										723,888
348921 - Court Innovations/Local Requirements	102,424										102,424
348922 - Legal Aid	102,424										102,424
348923 - Law Library											0
348924 - Juvenile Alternative Programs		102,423									102,423
348930 - State Court Facility Surcharge (\$30)		918,987									918,987
348932 - Domestic Violence Surcharge	54,520										54,520
348990 - Other Court Collections Transferred to BOCC	8,390	110,663									119,053
349000 - Other Charges for Services	230,718	25,967,823									26,198,541
351200 - Judgments and Fines - As Decided by Circuit Court Criminal											0
351500 - Judgments and Fines - As Decided by Traffic Court	106,916										106,916
351700 - Intergovernmental Radio Communication Program		268,026									268,026
352000 - Fines - Library	74,841										74,841
354000 - Fines - Local Ordinance Violation	16,920	101,290									118,210
359000 - Other Judgments, Fines and Forfeits		67,710									67,710
361100 - Interest	732,925	5,551,002	11,718	204,077		2,578,979	133,786			331	9,212,818
361200 - Dividends	543,904	2,716,275	40,587	635,881		1,981,944	395,076			979	6,314,646

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
361300 - Net Increase (Decrease) in Fair Value of Investments	72,623	1,037,077	16,728	254,176		945,433	153,770			397	2,480,204
362000 - Rents and Royalties	139,523	9,533				42,346	29,034				220,436
364000 - Disposition of Fixed Assets	27,409	326,367		29,340		771,123	1,325,624				2,479,863
365000 - Sale of Surplus Materials and Scrap	666					67,741					68,407
366000 - Contributions and Donations from Private Sources	105,727	863,497		35,800							1,005,024
367000 - Licenses		715,118									715,118
369300 - Settlements		2,660				87,011					89,671
369900 - Other Miscellaneous Revenues	24,187,260	17,340,271		48,177		2,146,178	640,221			5,638	44,367,745
381000 - Inter-Fund Group Transfers In	25,699,194	29,383,844	9,434,897	215,299,045		39,698,786	12,182			871,432	320,399,380
384000 - Debt Proceeds	524,380	105,510					840,000				1,469,890
389100 - Proprietary - Interest						202,205					202,205
389200 - Proprietary - Federal Grants and Donations						2,448,995					2,448,995
389400 - Proprietary - Other Grants and Donations						9,987,118	-742,482				9,244,636
389600 - Proprietary - Capital Contributions from State Government											0
389900 - Proprietary - Other Non-Operating Sources						14,608					14,608
Grand Total	315,961,160	291,528,394	9,503,930	237,519,009		252,875,835	75,705,127			1,473,089	1,184,566,544

## 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	1,027,499										1,027,499
511.30 - Legislative - Operating Expenses	256,496										256,496
512.10 - Executive - Personnel Services	2,016,884										2,016,884
512.30 - Executive - Operating Expenses	236,783										236,783
513.10 - Financial and Administrative - Personnel Services	2,930,417	76,154					31,037,045				34,043,616
513.30 - Financial and Administrative - Operating Expenses	31,406,820	360,982					36,738,744				68,506,546
513.60 - Financial and Administrative - Capital Outlay	3,190,299	10,613		5,002,889							8,203,801
513.90 - Financial and Administrative - Other Uses	1,596,736										1,596,736
514.10 - Legal Counsel - Personnel Services	2,275,460				2,275,460						2,275,460
514.30 - Legal Counsel - Operating Expenses	211,335										211,335
515.10 - Comprehensive Planning - Personnel Services		5,052,369									5,052,369
515.30 - Comprehensive Planning - Operating Expenses		3,640,769									3,640,769
516.10 - Non-Court Information Systems - Personnel Services	4,940,263										4,940,263
516.30 - Non-Court Information Systems - Operating Expenses	5,096,309										5,096,309
517.70 - Debt Service Payments - Debt Service		892,390	7,811,242			10,942,591					19,646,223
519.10 - Other General Government - Personnel Services	40,056,254	32,294,611					2,059,618				74,410,483
519.30 - Other General Government - Operating Expenses	26,131,882	3,048,617					15,817,615				44,998,114
519.60 - Other General Government - Capital Outlay				1,162,834							1,162,834
519.90 - Other General Government - Other Uses							625				625
521.10 - Law Enforcement - Personnel Services	55,125,843										55,125,843
521.30 - Law Enforcement - Operating Expenses	32,293,780	2,434,619									34,728,399
521.60 - Law Enforcement - Capital Outlay				57,901							57,901
521.90 - Law Enforcement - Other Uses	897,983										897,983



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
522.10 - Fire Control - Personnel Services		31,574,358									31,574,358
522.30 - Fire Control - Operating Expenses		9,697,536									9,697,536
524.10 - Protective Inspections - Personnel Services		3,133,724									3,133,724
524.30 - Protective Inspections - Operating Expenses		1,322,751									1,322,751
525.10 - Emergency and Disaster Relief - Personnel Services	331,457	6,040,604									6,372,061
525.30 - Emergency and Disaster Relief - Operating Expenses	3,177,010	2,435,789									5,612,799
526.10 - Ambulance and Rescue Services - Personnel Services	16,351,481	30,409									16,381,890
526.30 - Ambulance and Rescue Services - Operating Expenses	4,961,345	599,825									5,561,170
526.60 - Ambulance and Rescue Services - Capital Outlay				239,414							239,414
527.30 - Medical Examiners - Operating Expenses	1,308,427										1,308,427
528.10 - Consumer Affairs - Personnel Services		72,910									72,910
528.30 - Consumer Affairs - Operating Expenses		209,738									209,738
529.10 - Other Public Safety - Personnel Services		881,122									881,122
529.30 - Other Public Safety - Operating Expenses	3,558,982	1,893,350									5,452,332
529.60 - Other Public Safety - Capital Outlay				3,827,423							3,827,423
533.10 - Water Utility Services - Personnel Services						5,940,840					5,940,840
533.30 - Water Utility Services - Operating Expenses						31,607,856					31,607,856
534.10 - Garbage/Solid Waste - Personnel Services						3,610,581					3,610,581
534.30 - Garbage/Solid Waste - Operating Expenses						26,267,463					26,267,463
535.10 - Sewer/Wastewater Services - Personnel Services						8,773,780					8,773,780
535.30 - Sewer/Wastewater Services - Operating Expenses						16,346,751					16,346,751
536.10 - Water/Sewer Services - Personnel Services						9,222,775					9,222,775
536.30 - Water/Sewer Services - Operating Expenses						13,481,633					13,481,633
537.10 - Conservation/Resource Management - Personnel Services	559,433	120,021									679,454
537.30 - Conservation/Resource Management - Operating Expenses	242,827	152,657									395,484
537.60 - Conservation/Resource Management - Capital Outlay				7,475,216							7,475,216
538.10 - Flood Control/Stormwater Control - Personnel Services		4,015,086									4,015,086
538.30 - Flood Control/Stormwater Control - Operating Expenses		8,997,552									8,997,552
538.60 - Flood Control/Stormwater Control - Capital Outlay				2,660,526							2,660,526
541.10 - Road/Street Facilities - Personnel Services		10,543,402									10,543,402
541.30 - Road/Street Facilities - Operating Expenses		16,343,187									16,343,187
541.60 - Road/Street Facilities - Capital Outlay				36,069,260							36,069,260
541.90 - Road/Street Facilities - Other Uses											0
544.10 - Mass Transit - Personnel Services		4,804,444									4,804,444
544.30 - Mass Transit - Operating Expenses		15,017,137									15,017,137
544.60 - Mass Transit - Capital Outlay				1,846,040							1,846,040
549.30 - Other Transportation - Operating Expenses		103,041									103,041
552.10 - Industry Development - Personnel Services		278,264									278,264
552.30 - Industry Development - Operating Expenses		1,061,965									1,061,965
553.10 - Veterans Services - Personnel Services	289,970										289,970
553.30 - Veterans Services - Operating Expenses	37,325										37,325
554.10 - Housing and Urban Development - Personnel Services	582,079	534,929									1,117,008
554.30 - Housing and Urban Development - Operating Expenses	4,430,007	3,563,922								4,782	7,998,711
554.60 - Housing and Urban Development - Capital Outlay				3,750							3,750
559.10 - Other Economic Development - Personnel Services		251,087									251,087
559.30 - Other Economic Development - Operating Expenses		9,366,634									9,366,634
562.10 - Health - Personnel Services		1,829,679									1,829,679
562.30 - Health - Operating Expenses	6,965,557	2,148,032									9,113,589



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
562.90 - Health - Other Uses	355,600										355,600
564.10 - Public Assistance - Personnel Services	481,702										481,702
564.30 - Public Assistance - Operating Expenses	1,644,266	105,150									1,749,416
569.10 - Other Human Services - Personnel Services	586,103										586,103
569.30 - Other Human Services - Operating Expenses	1,177,232	1,065,978									2,243,210
571.10 - Libraries - Personnel Services	4,405,402	205									4,405,607
571.30 - Libraries - Operating Expenses	2,053,868	194,118									2,247,986
571.60 - Libraries - Capital Outlay				25,500							25,500
572.10 - Parks/Recreation - Personnel Services	12,821,207										12,821,207
572.30 - Parks/Recreation - Operating Expenses	3,857,568	1,636,184									5,493,752
572.60 - Parks/Recreation - Capital Outlay				2,033,393							2,033,393
572.90 - Parks/Recreation - Other Uses	15,459										15,459
581.80 - Interfund Transfers Out - Grants and Aids		340,027					7,076,257				7,416,284
581.90 - Interfund Transfers Out - Other Uses	37,995,348	212,305,484		22,983,478		39,698,786					312,983,096
590.10 - Other Non-Operating Disbursements - Personnel Services						3,482,156					3,482,156
590.30 - Other Non-Operating Disbursements - Operating Expenses						18,450,157					18,450,157
601.10 - Court Administration - Personnel Services	63,552										63,552
601.30 - Court Administration - Operating Expenses	1,154										1,154
602.30 - State Attorney Administration - Operating Expenses	25,648										25,648
603.30 - Public Defender Administration - Operating Expenses	388,274										388,274
682.10 - Alternative Dispute Resolutions - Personnel Services		57,655									57,655
682.30 - Alternative Dispute Resolutions - Operating Expenses		9,289									9,289
684.10 - Juvenile Drug Court - Personnel Services		98,109									98,109
684.30 - Juvenile Drug Court - Operating Expenses		9,634									9,634
685.30 - Guardian ad Litem - Operating Expenses	16,572										16,572
712.30 - Courthouse Facilities - Operating Expenses		5,931									5,931
712.60 - Courthouse Facilities - Capital Outlay				485,078							485,078
713.10 - Information Systems - Personnel Services	613,691										613,691
713.30 - Information Systems - Operating Expenses	400,169										400,169
715.30 - Legal Aid - Operating Expenses	218,942										218,942
733.10 - Misdemeanor Probation - Personnel Services	512,424										512,424
733.30 - Misdemeanor Probation - Operating Expenses	45,719										45,719
734.10 - Drug Court-County Criminal - Personnel Services	87,498										87,498
734.30 - Drug Court-County Criminal - Operating Expenses	242,580	398,888									641,468
Grand Total	320,496,921	401,060,931	7,811,242	83,872,702		187,825,369	92,729,904			4,782	1,093,801,851

## Data Element Worksheet Report for FYE: 2018, Pasco

## Affiliates Report for FYE 2018



Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Connected City Stewardship District	Discretely Reported	\$1,465,744	\$0	\$0
Special District - J. Ben Harrill Villages of Pasadena Hills Stewardship District	Discretely Reported	\$0	\$0	\$0
Special District - Meadow Pointe V Community Development District	Independently Reported	\$14,388	\$14,388	\$0
Special District - Pasco County Educational Facilities Authority	Independently Reported	\$0	\$0	\$0
Special District - Pasco County Health Facilities Authority	Independently Reported	\$0	\$0	\$0
Special District - Pasco County Housing Finance Authority	Discretely Reported	\$0	\$4,782	\$0
Special District - Pasco County Road and Bridge District	Independently Reported	\$0	\$0	\$0
Special District - Wiregrass Community Development District	Independently Reported	\$2,382,832	\$4,361,689	\$21,841,463