

### Unit Information

Unit Type: County

Year: 2017

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: 8/2/2018

Audit Received Date: 7/31/2018

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$375,729,000

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 7/31/2018

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. Mike Wells

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 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	170,754,565	36,524,159									207,278,724
312100 - Local Option Taxes		1,150,000									1,150,000
312410 - First Local Option Fuel Tax		12,031,822									12,031,822
312420 - Second Local Option Fuel Tax		8,836,717									8,836,717
312600 - Discretionary Sales Surtaxes		27,057,596									27,057,596
315000 - Communications Service Tax (Chapter 202)		4,787,703									4,787,703
316000 - Local Business Tax (Chapter 205)		424,140									424,140
322000 - Building Permits		8,717,298									8,717,298
323700 - Franchise Fee - Solid Waste						39,972					39,972
324110 - Impact Fees - Residential - Public Safety		1,488,599									1,488,599
324120 - Impact Fees - Commercial - Public Safety		436,810									436,810
324310 - Impact Fees - Residential - Transportation				15,513,876							15,513,876
324320 - Impact Fees - Commercial - Transportation				1,227,083							1,227,083
324610 - Impact Fees - Residential - Culture/Recreation		17,035,035									17,035,035
325100 - Special Assessments - Capital Improvement		2,103,562									2,103,562
325200 - Special Assessments - Charges for Public Services		208,478				8,310,703					8,519,181
329000 - Other Permits, Fees & Special Assessments	1,663	17,845,150				19,855,536					37,702,349
331200 - Federal Grant - Public Safety		950,568		126							950,694
331390 - Federal Grant - Other Physical Environment		765,921									765,921
331420 - Federal Grant - Mass Transit		2,928,588									2,928,588
331490 - Federal Grant - Other Transportation		1,286,382		81,908							1,368,290
331500 - Federal Grant - Economic Environment		4,592,093				2,424					4,594,517
331620 - Federal Grant - Public Assistance		810,786									810,786
331700 - Federal Grant - Culture/Recreation		9,500									9,500
331820 - Federal Grant - Drug Court Management		773,579									773,579
334100 - State Grant - General Government		11,559,807									11,559,807
334200 - State Grant - Public Safety		127,940									127,940
334310 - State Grant - Water Supply System						1,448,398					1,448,398
334360 - State Grant - Stormwater Management		70,758									70,758
334390 - State Grant - Other Physical Environment		48,777									48,777
334420 - State Grant - Mass Transit		2,461,474									2,461,474
334490 - State Grant - Other Transportation		2,146,042		941,691							3,087,733
334500 - State Grant - Economic Environment		2,473				404					2,877
334690 - State Grant - Other Human Services		121,238									121,238
334700 - State Grant - Culture/Recreation		261,025									261,025
335120 - State Revenue Sharing - Proceeds	13,603,235										13,603,235
335130 - State Revenue Sharing - Insurance Agents County Licenses	66,135										66,135
335140 - State Revenue Sharing - Mobile Home Licenses		196,765									196,765
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	146,313										146,313
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	30,280,745										30,280,745
335220 - State Revenue Sharing - Enhanced 911 Fee		2,497,897									2,497,897
335490 - State Revenue Sharing - Other Transportation		8,900,893									8,900,893
335500 - State Revenue Sharing - Economic Environment	3,676,668										3,676,668

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335700 - State Revenue Sharing - Culture/Recreation		161,248									161,248
337300 - Local Government Unit Grant - Physical Environment	139,110	417,335				12,202,711					12,759,156
341160 - County Portion (\$2) of \$4 Additional Service Charge	992,908										992,908
341200 - Internal Service Fund Fees and Charges							65,046,955				65,046,955
341300 - Administrative Service Fees	505,583	857,079									1,362,662
341510 - Fees remitted to County from Tax Collector							147				147
341520 - Fees remitted to County from Sheriff	898,702						2,101				900,803
341540 - Fees remitted to County from Clerk of County Court							10,909				10,909
341550 - Fees remitted to County from Supervisor of Elections							18,368				18,368
341560 - Fees remitted to County from Property Appraiser							11,355				11,355
341900 - Other General Government Charges and Fees	14,217,307										14,217,307
342100 - Service Charge - Law Enforcement Services	175,089										175,089
342500 - Service Charge - Protective Inspection Fees		4,350,050									4,350,050
342600 - Service Charge - Ambulance Fees	14,954,624										14,954,624
342900 - Service Charge - Other Public Safety Charges and Fees		2,046									2,046
343300 - Service Charge - Water Utility						53,431,994					53,431,994
343400 - Service Charge - Garbage/Solid Waste						29,765,241					29,765,241
343500 - Service Charge - Sewer/Wastewater Utility						61,552,938					61,552,938
343600 - Service Charge - Water/Sewer Combination Utility						3,542,378					3,542,378
343700 - Service Charge - Conservation and Resource Management		151,520									151,520
344300 - Service Charge - Mass Transit		819,156									819,156
344900 - Service Charge - Other Transportation Charges		1,108,554									1,108,554
345100 - Service Charge - Housing		91,922									91,922
346400 - Service Charge - Animal Control and Shelter Fees		359,099									359,099
346900 - Service Charge - Other Human Services Charges	197,344										197,344
347100 - Service Charge - Libraries	11,355										11,355
347200 - Service Charge - Parks and Recreation	1,055,035										1,055,035
347400 - Service Charge - Special Events	106,952										106,952
347500 - Service Charge - Special Recreation Facilities	118,283										118,283
348230 - Circuit Court Criminal - Court Costs		30									30
348880 - Probation/Alternatives	654,017										654,017
348921 - Court Innovations/Local Requirements	91,068										91,068
348922 - Legal Aid	91,057										91,057
348923 - Law Library		91,072									91,072
348924 - Juvenile Alternative Programs		91,142									91,142
348930 - State Court Facility Surcharge (\$30)		912,383									912,383
348932 - Domestic Violence Surcharge	46,591										46,591
348990 - Other Court Collections Transferred to BOCC	10,408	118,630									129,038
349000 - Other Charges for Services	145,354	5,931,689									6,077,043
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	2,000										2,000
351500 - Judgments and Fines - As Decided by Traffic Court	107,298										107,298
351700 - Intergovernmental Radio Communication Program		291,052									291,052
352000 - Fines - Library	73,682										73,682
354000 - Fines - Local Ordinance Violation	33,703	54,466									88,169
359000 - Other Judgments, Fines and Forfeits		2,836,623									2,836,623
361100 - Interest	861,392	1,268,130	11,655	126,211		1,974,908	81,010				4,323,306
361200 - Dividends	323,328	1,992,555	23,933	237,929		802,070	142,836				3,522,651
361300 - Net Increase (Decrease) in Fair Value of Investments	255,706	812,070	16,091	162,460		950,018	84,000				2,280,345

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
362000 - Rents and Royalties	184,753	9,533				71,298	28,157				293,741
364000 - Disposition of Fixed Assets	46,109	386,555		77,548		326,338	2,010,325				2,846,875
365000 - Sale of Surplus Materials and Scrap	44,296					12,606					56,902
366000 - Contributions and Donations from Private Sources	95,810	1,001,812									1,097,622
367000 - Licenses	299	760,788									761,087
369300 - Settlements		2,148				400,000					402,148
369900 - Other Miscellaneous Revenues	23,242,841	19,631,117				4,812,250	2,719,288			58,696	50,464,192
381000 - Inter-Fund Group Transfers In	2,143,288	36,739,267	7,374,602	3,899,539		58,255,095	3,033,637				111,445,428
384000 - Debt Proceeds			105,000	20,000,000							20,105,000
389100 - Proprietary - Interest						610,830					610,830
389200 - Proprietary - Federal Grants and Donations						3,661,694					3,661,694
389400 - Proprietary - Other Grants and Donations						6,997,599	503,199				7,500,798
389600 - Proprietary - Capital Contributions from State Government						26,637					26,637
389900 - Proprietary - Other Non-Operating Sources						4,304					4,304
Grand Total	280,577,866	260,408,646	7,531,281	42,268,371		269,058,346	73,692,287			58,696	933,595,493

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,040,462	57,131									1,097,593
511.30 - Legislative - Operating Expenses	247,617										247,617
511.80 - Legislative - Grants and Aids	6,186										6,186
512.10 - Executive - Personnel Services	4,768,310										4,768,310
512.30 - Executive - Operating Expenses	162,557										162,557
512.80 - Executive - Grants and Aids	1,723										1,723
513.10 - Financial and Administrative - Personnel Services		32,596					492,519				525,115
513.30 - Financial and Administrative - Operating Expenses	20,048,542	505,811					32,214,870				52,769,223
513.60 - Financial and Administrative - Capital Outlay		966,173		27,085,970							28,052,143
513.80 - Financial and Administrative - Grants and Aids	6,173						329,346				335,519
514.10 - Legal Counsel - Personnel Services	2,271,618										2,271,618
514.30 - Legal Counsel - Operating Expenses	136,899										136,899
515.10 - Comprehensive Planning - Personnel Services		4,453,017									4,453,017
515.30 - Comprehensive Planning - Operating Expenses		1,450,720									1,450,720
515.80 - Comprehensive Planning - Grants and Aids		1,639,738									1,639,738
515.90 - Comprehensive Planning - Other Uses		464									464
516.10 - Non-Court Information Systems - Personnel Services	4,614,630										4,614,630
516.30 - Non-Court Information Systems - Operating Expenses	4,340,905										4,340,905
516.60 - Non-Court Information Systems - Capital Outlay	370,610										370,610
517.70 - Debt Service Payments - Debt Service			6,531,736			13,381,548					19,913,284
519.10 - Other General Government - Personnel Services	14,887,880	14,754,830					2,243,589				31,886,299
519.30 - Other General Government - Operating Expenses	18,237,208	14,464,960		55,415			18,348,721			22,314	51,128,618
519.60 - Other General Government - Capital Outlay	220,215	36,051		3,705,220			83,438				4,044,924
519.80 - Other General Government - Grants and Aids	6,589	2,335,118					446,719				2,788,426



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.10 - Law Enforcement - Personnel Services	86,597,150										86,597,150
521.30 - Law Enforcement - Operating Expenses	29,681,579	3,269,527					13,360,280				46,311,386
521.60 - Law Enforcement - Capital Outlay	1,508,469	2,880									1,511,349
521.80 - Law Enforcement - Grants and Aids	223,400										223,400
521.90 - Law Enforcement - Other Uses		27,075									27,075
522.10 - Fire Control - Personnel Services		30,157,053									30,157,053
522.30 - Fire Control - Operating Expenses		7,464,847									7,464,847
522.80 - Fire Control - Grants and Aids		1,153,703									1,153,703
523.60 - Detention/Corrections - Capital Outlay				22,346							22,346
524.10 - Protective Inspections - Personnel Services		3,778,353									3,778,353
524.30 - Protective Inspections - Operating Expenses		1,253,203									1,253,203
524.60 - Protective Inspections - Capital Outlay		5,150									5,150
524.80 - Protective Inspections - Grants and Aids		5,902									5,902
525.10 - Emergency and Disaster Relief - Personnel Services	359,056	6,092,802									6,451,858
525.30 - Emergency and Disaster Relief - Operating Expenses	1,018,506	1,739,351		19,465							2,777,322
525.60 - Emergency and Disaster Relief - Capital Outlay	16,845										16,845
525.80 - Emergency and Disaster Relief - Grants and Aids	57,813	645,386									703,199
526.10 - Ambulance and Rescue Services - Personnel Services	13,332,247	7,135									13,339,382
526.30 - Ambulance and Rescue Services - Operating Expenses	4,578,277	91,738									4,670,015
526.60 - Ambulance and Rescue Services - Capital Outlay				87,402							87,402
526.80 - Ambulance and Rescue Services - Grants and Aids	885										885
527.30 - Medical Examiners - Operating Expenses	1,521,120										1,521,120
528.10 - Consumer Affairs - Personnel Services		70,444									70,444
528.30 - Consumer Affairs - Operating Expenses		200,104									200,104
529.10 - Other Public Safety - Personnel Services		683,210									683,210
529.30 - Other Public Safety - Operating Expenses	1,273,382	348,603									1,621,985
529.60 - Other Public Safety - Capital Outlay		790		1,289,472							1,290,262
529.80 - Other Public Safety - Grants and Aids		873,229									873,229
533.10 - Water Utility Services - Personnel Services						6,029,216					6,029,216
533.30 - Water Utility Services - Operating Expenses						28,301,155					28,301,155
533.80 - Water Utility Services - Grants and Aids						25,618					25,618
534.10 - Garbage/Solid Waste - Personnel Services						3,497,629					3,497,629
534.30 - Garbage/Solid Waste - Operating Expenses						27,877,660					27,877,660
534.80 - Garbage/Solid Waste - Grants and Aids						489,540					489,540
534.90 - Garbage/Solid Waste - Other Uses						759,371					759,371
535.10 - Sewer/Wastewater Services - Personnel Services						8,909,234					8,909,234
535.30 - Sewer/Wastewater Services - Operating Expenses						16,379,397					16,379,397
535.80 - Sewer/Wastewater Services - Grants and Aids						38,639					38,639
536.10 - Water/Sewer Services - Personnel Services						9,589,761					9,589,761
536.30 - Water/Sewer Services - Operating Expenses						5,925,744					5,925,744
536.80 - Water/Sewer Services - Grants and Aids						3,539,486					3,539,486
536.90 - Water/Sewer Services - Other Uses						-1,880,856					-1,880,856
537.10 - Conservation/Resource Management - Personnel Services	531,620	108,817									640,437
537.30 - Conservation/Resource Management - Operating Expenses	200,016	147,555									347,571
537.60 - Conservation/Resource Management - Capital Outlay		3,500		2,083,264							2,086,764
537.80 - Conservation/Resource Management - Grants and Aids	44,721	61,942									106,663
538.10 - Flood Control/Stormwater Control - Personnel Services		3,959,925									3,959,925
538.30 - Flood Control/Stormwater Control - Operating Expenses		8,543,236									8,543,236



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.60 - Flood Control/Stormwater Control - Capital Outlay				2,221,507							2,221,507
538.80 - Flood Control/Stormwater Control - Grants and Aids		596,086									596,086
538.90 - Flood Control/Stormwater Control - Other Uses		200,000									200,000
541.10 - Road/Street Facilities - Personnel Services		10,441,887									10,441,887
541.30 - Road/Street Facilities - Operating Expenses		14,665,263									14,665,263
541.60 - Road/Street Facilities - Capital Outlay	283,679	4,527,242									4,810,921
541.80 - Road/Street Facilities - Grants and Aids		1,128,118									1,128,118
541.90 - Road/Street Facilities - Other Uses		15,965									15,965
544.10 - Mass Transit - Personnel Services		3,573,932									3,573,932
544.30 - Mass Transit - Operating Expenses		8,666,960									8,666,960
544.60 - Mass Transit - Capital Outlay				571,167							571,167
544.80 - Mass Transit - Grants and Aids		645,494									645,494
549.80 - Other Transportation - Grants and Aids		109,002									109,002
552.10 - Industry Development - Personnel Services		162,867									162,867
552.30 - Industry Development - Operating Expenses		138,387									138,387
552.80 - Industry Development - Grants and Aids		407,491									407,491
553.10 - Veterans Services - Personnel Services	729,664	713,069									1,442,733
553.30 - Veterans Services - Operating Expenses	32,746										32,746
554.30 - Housing and Urban Development - Operating Expenses	4,917,353	4,070,443									8,987,796
554.60 - Housing and Urban Development - Capital Outlay	38,037	54,963		384,871							477,871
554.80 - Housing and Urban Development - Grants and Aids	69,682	182,600									252,282
554.90 - Housing and Urban Development - Other Uses		-1,477									-1,477
559.10 - Other Economic Development - Personnel Services		232,933									232,933
559.30 - Other Economic Development - Operating Expenses		1,284,017									1,284,017
559.80 - Other Economic Development - Grants and Aids		1,223,043									1,223,043
562.10 - Health - Personnel Services		1,901,442									1,901,442
562.30 - Health - Operating Expenses		803,877									803,877
562.80 - Health - Grants and Aids	7,498,781	1,178,167									8,676,948
564.10 - Public Assistance - Personnel Services	5,506,901										5,506,901
564.30 - Public Assistance - Operating Expenses	125,400										125,400
564.80 - Public Assistance - Grants and Aids	1,175,995	88,937									1,264,932
569.30 - Other Human Services - Operating Expenses	161,854	991,510									1,153,364
569.80 - Other Human Services - Grants and Aids	960,681										960,681
569.90 - Other Human Services - Other Uses											0
571.10 - Libraries - Personnel Services		935									935
571.30 - Libraries - Operating Expenses	1,642,049	223,832									1,865,881
571.60 - Libraries - Capital Outlay		53,966									53,966
572.10 - Parks/Recreation - Personnel Services	5,971,337										5,971,337
572.30 - Parks/Recreation - Operating Expenses	3,755,670	137,139									3,892,809
572.60 - Parks/Recreation - Capital Outlay		3,654,781		790,261							4,445,042
572.80 - Parks/Recreation - Grants and Aids	2,110										2,110
581.90 - Interfund Transfers Out - Other Uses	43,837,413	7,349,952		372,665		58,585,398	1,300,000				111,445,428
590.10 - Other Non-Operating Disbursements - Personnel Services						-667,239					-667,239
590.30 - Other Non-Operating Disbursements - Operating Expenses						38,641,905					38,641,905
590.60 - Other Non-Operating Disbursements - Capital Outlay						5,677					5,677
590.70 - Other Non-Operating Disbursements - Debt Service						-757,340					-757,340
590.90 - Other Non-Operating Disbursements - Other Uses						-1,501,362					-1,501,362
601.10 - Court Administration - Personnel Services	62,365	12,925,128									12,987,493





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
601.30 - Court Administration - Operating Expenses	3,229										3,229
602.30 - State Attorney Administration - Operating Expenses	27,390										27,390
603.30 - Public Defender Administration - Operating Expenses	359,054										359,054
682.10 - Alternative Dispute Resolutions - Personnel Services		39,909									39,909
682.30 - Alternative Dispute Resolutions - Operating Expenses		6,931									6,931
684.10 - Juvenile Drug Court - Personnel Services		96,603									96,603
684.30 - Juvenile Drug Court - Operating Expenses		7,307									7,307
685.30 - Guardian ad Litem - Operating Expenses	13,641										13,641
712.60 - Courthouse Facilities - Capital Outlay				385,748							385,748
713.10 - Information Systems - Personnel Services	611,137										611,137
713.30 - Information Systems - Operating Expenses	522,989										522,989
713.60 - Information Systems - Capital Outlay	109,227										109,227
714.10 - Public Law Library - Personnel Services		-12									-12
714.30 - Public Law Library - Operating Expenses		8,441									8,441
715.30 - Legal Aid - Operating Expenses	218,942										218,942
733.10 - Misdemeanor Probation - Personnel Services	660,025										660,025
733.30 - Misdemeanor Probation - Operating Expenses	38,027										38,027
734.10 - Drug Court-County Criminal - Personnel Services	77,397	18,822									96,219
734.30 - Drug Court-County Criminal - Operating Expenses	215,862	641,270									857,132
Grand Total	291,941,847	194,559,291	6,531,736	39,074,773		217,170,181	68,819,482			22,314	818,119,624

### Data Element Worksheet Report for FYE: 2017, Pasco

### Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Connected City Stewardship District	Independently Reported	\$0	\$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	\$14,039	\$14,039	\$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	\$59,817	\$22,314	\$0
Special District - Pasco County Road and Bridge District	Independently Reported	\$0	\$0	\$0
Special District - Wiregrass Community Development District	Independently Reported	\$1,597,476	\$4,875,295	\$22,233,625

