Unit Information

Unit Type: County

Year: 2018

Unit Name: Santa Rosa

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Donald C. Spencer

Title: Clerk of Courts and Comptroler

Phone: (850) 983-1987

Address:

Post Office Box 472
Milton, FL 32572-0472

Contact Information

Name: Mr. Robert Miller

Title: Assistant Finance Director

Phone: (850) 983-1963

Email: millerr1@flcjn.net

Address:

6495 Caroline Street
Suite B
Milton, FL 32572

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/2/2019

Audit Received Date: 4/2/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $5,282,901

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/28/2019

Auditor Name: Warren Averett

Address:
316 S Baylen Street
Pensacola, FL 32502

Certification

Chief Financial Officer

Name: Donald C. Spencer

Title: Clerk of Courts and Comptroller

Chairman/Elected Official

Name: Robert A. Cole

Title: Chairman, Board of County Commissioners

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	X
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	51,841,297	100									51,841,397
312100 - Local Option Taxes	652,527	2,546,466									3,198,993
312300 - County Ninth-Cent Voted Fuel Tax		820,380									820,380
312410 - First Local Option Fuel Tax		7,043,582									7,043,582
312420 - Second Local Option Fuel Tax											0
312600 - Discretionary Sales Surtaxes		11,187,065									11,187,065
315000 - Communications Service Tax (Chapter 202)	1,108,749										1,108,749
316000 - Local Business Tax (Chapter 205)	138,129										138,129
322000 - Building Permits						2,752,539					2,752,539
323100 - Franchise Fee - Electricity		6,907,970									6,907,970
323700 - Franchise Fee - Solid Waste						85,500					85,500
324310 - Impact Fees - Residential - Transportation		1,510									1,510
325100 - Special Assessments - Capital Improvement		331,771									331,771
325200 - Special Assessments - Charges for Public Services		4,281,158									4,281,158
329000 - Other Permits, Fees & Special Assessments	247,030					38,380					285,410
331100 - Federal Grant - General Government	10,628										10,628
331200 - Federal Grant - Public Safety	79,225	1,095,485									1,174,710
331350 - Federal Grant - Sewer/Wastewater		54,575									54,575
331390 - Federal Grant - Other Physical Environment				29,663							29,663
331410 - Federal Grant - Airport Development											0
331490 - Federal Grant - Other Transportation		113,966									113,966
331500 - Federal Grant - Economic Environment		3,936,291		1,114,258							5,050,549
331620 - Federal Grant - Public Assistance											0
331650 - Federal Grant - Child Support Reimbursement		1,984									1,984
331690 - Federal Grant - Other Human Services											0
331820 - Federal Grant - Drug Court Management											0
331900 - Federal Grant - Other											0
333000 - Federal Payments In Lieu Of Taxes	4,002	289									4,291
334100 - State Grant - General Government	35,148										35,148
334200 - State Grant - Public Safety	112,269	166,617									278,886
334310 - State Grant - Water Supply System											0
334350 - State Grant - Sewer/Wastewater		76,243									76,243
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment	121,306	23,380									144,686
334410 - State Grant - Airport Development						25,792					25,792
334490 - State Grant - Other Transportation		597,578									597,578
334500 - State Grant - Economic Environment	1,945	227,836									229,781
334620 - State Grant - Public Welfare											0
334690 - State Grant - Other Human Services	17,015	803,398									820,413
334700 - State Grant - Culture/Recreation	61,334	416,187									477,521
334830 - State Grant - Child Dependency		182,161									182,161
334890 - State Grant - Other Court-Related	49,617										49,617
334900 - State Grant - Other		355,679									355,679
335120 - State Revenue Sharing - Proceeds	4,343,985										4,343,985
335130 - State Revenue Sharing - Insurance Agents County Licenses	31,497										31,497

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335140 - State Revenue Sharing - Mobile Home Licenses	27,365										27,365
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	7,502										7,502
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	7,484,101										7,484,101
335190 - State Revenue Sharing - Other General Government	2,150										2,150
335490 - State Revenue Sharing - Other Transportation	109,498	3,486,839									3,596,337
335690 - State Revenue Sharing - Other Human Services											0
335900 - State Revenue Sharing - Other											0
336000 - State Payments In Lieu of Taxes											0
337100 - Local Government Unit Grant - General Government		190,659									190,659
337200 - Local Government Unit Grant - Public Safety											0
337300 - Local Government Unit Grant - Physical Environment											0
337400 - Local Government Unit Grant - Transportation											0
337500 - Local Government Unit Grant - Economic Environment											0
337600 - Local Government Unit Grant - Human Services											0
339000 - Payments From Other Local Units In Lieu Of Taxes	314,859										314,859
341100 - Service Charge - Recording Fees											0
341150 - Public Records Modernization Trust Fund		467,718									467,718
341160 - County Portion ($2) of $4 Additional Service Charge		371,672									371,672
341200 - Internal Service Fund Fees and Charges							1,267,495				1,267,495
341300 - Administrative Service Fees	93,775	17,112									110,887
341510 - Fees remitted to County from Tax Collector	4,280,335										4,280,335
341520 - Fees remitted to County from Sheriff	91,458										91,458
341530 - Fees remitted to County from Clerk of Circuit Court	1,433,565	2,688,261									4,121,826
341540 - Fees remitted to County from Clerk of County Court											0
341560 - Fees remitted to County from Property Appraiser	44,128										44,128
341800 - County Officer Commission and Fees						9,099					9,099
341900 - Other General Government Charges and Fees	8,959										8,959
342300 - Service Charge - Housing for Prisoners	1,754,463										1,754,463
342400 - Service Charge - Emergency Management Service Fees/Charges	80,000	675,771									755,771
342500 - Service Charge - Protective Inspection Fees											0
342900 - Service Charge - Other Public Safety Charges and Fees	2,626										2,626
343400 - Service Charge - Garbage/Solid Waste						9,591,610					9,591,610
343600 - Service Charge - Water/Sewer Combination Utility						2,242,090					2,242,090
343900 - Service Charge - Other Physical Environment Charges		182,950									182,950
344300 - Service Charge - Mass Transit											0
344900 - Service Charge - Other Transportation Charges		419									419
345900 - Service Charge - Other Economic Environment Charges											0
346400 - Service Charge - Animal Control and Shelter Fees	41,886										41,886
346900 - Service Charge - Other Human Services Charges											0
347100 - Service Charge - Libraries	14,060										14,060
347500 - Service Charge - Special Recreation Facilities	483,149										483,149
348850 - State Reimbursement											0
348880 - Probation/Alternatives	225,992										225,992
348921 - Court Innovations/Local Requirements		39,073									39,073
348922 - Legal Aid		39,073									39,073
348923 - Law Library		39,073									39,073

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348924 - Juvenile Alternative Programs		39,073									39,073
348930 - State Court Facility Surcharge ($30)		518,477									518,477
348932 - Domestic Violence Surcharge	15,285										15,285
348933 - Animal Control Surcharge	708										708
348990 - Other Court Collections Transferred to BOCC		128,379									128,379
349000 - Other Charges for Services	70,833	3,181									74,014
351100 - Judgments and Fines - As Decided by County Court Criminal		977,474									977,474
351200 - Judgments and Fines - As Decided by Circuit Court Criminal											0
351300 - Judgments and Fines - As Decided by County Court Civil											0
351400 - Judgments and Fines - As Decided by Circuit Court Civil											0
351500 - Judgments and Fines - As Decided by Traffic Court	84,335										84,335
351600 - Judgments and Fines - As Decided by Juvenile Court											0
351700 - Intergovernmental Radio Communication Program	143,820										143,820
351800 - 10% of Fines to Public Records Modernization Trust Fund											0
351900 - Judgments and Fines - Other Court Ordered	20,255										20,255
352000 - Fines - Library											0
354000 - Fines - Local Ordinance Violation											0
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		19,163									19,163
359000 - Other Judgments, Fines and Forfeits	102,632										102,632
361100 - Interest	776,169	273,354	1,675	63,869		196,011	116,171				1,427,249
361300 - Net Increase (Decrease) in Fair Value of Investments	654					47,879	2,906				51,439
362000 - Rents and Royalties	1,380,810	3,113				299,295					1,683,218
364000 - Disposition of Fixed Assets	15,275	1,350				-5,690					10,935
365000 - Sale of Surplus Materials and Scrap		1,452				73,461					74,913
366000 - Contributions and Donations from Private Sources	32,022	49,724		10,000							91,746
369300 - Settlements	22,654						1,048,785				1,071,439
369900 - Other Miscellaneous Revenues	199,788	1,352,632				35,852	530				1,588,802
381000 - Inter-Fund Group Transfers In	8,758,922	5,940,499	2,122,372	3,587,574			1,039,500				21,448,867
384000 - Debt Proceeds		1,604,000									1,604,000
389700 - Proprietary - Capital Contributions from Other Public Source						92,546					92,546
389900 - Proprietary - Other Non-Operating Sources											0
Grand Total	87,202,986	60,282,162	2,124,047	4,805,364		15,484,364	3,475,387				173,374,310

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	780,266										780,266
511.30 - Legislative - Operating Expenses	93,433										93,433
511.60 - Legislative - Capital Outlay	2,300										2,300
512.10 - Executive - Personnel Services	594,018										594,018
512.30 - Executive - Operating Expenses	1,972,557										1,972,557

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personnel Services	3,411,805						225,922				3,637,727
513.30 - Financial and Administrative - Operating Expenses	6,935,529						2,427,578				9,363,107
513.60 - Financial and Administrative - Capital Outlay	119,212										119,212
514.10 - Legal Counsel - Personnel Services	367,707										367,707
514.30 - Legal Counsel - Operating Expenses	28,770										28,770
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personnel Services											0
515.30 - Comprehensive Planning - Operating Expenses											0
515.60 - Comprehensive Planning - Capital Outlay											0
517.70 - Debt Service Payments - Debt Service			2,123,091			1,262					2,124,353
519.10 - Other General Government - Personnel Services	4,062,038	14,751									4,076,789
519.30 - Other General Government - Operating Expenses	3,971,825	1,713,293									5,685,118
519.60 - Other General Government - Capital Outlay	116,958	3,592,856		1,007,312							4,717,126
519.80 - Other General Government - Grants and Aids	923,718	8,750									932,468
521.10 - Law Enforcement - Personnel Services	30,279,446	918,469									31,197,915
521.30 - Law Enforcement - Operating Expenses	9,434,856	113,746									9,548,602
521.60 - Law Enforcement - Capital Outlay	344,027	2,706,277									3,050,304
522.30 - Fire Control - Operating Expenses		3,392,593									3,392,593
522.60 - Fire Control - Capital Outlay											0
522.70 - Fire Control - Debt Service											0
522.80 - Fire Control - Grants and Aids											0
523.10 - Detention/Corrections - Personnel Services	668,878	95,240									764,118
523.30 - Detention/Corrections - Operating Expenses	32,547	293,282									325,829
523.60 - Detention/Corrections - Capital Outlay		17,290									17,290
524.10 - Protective Inspections - Personnel Services						1,899,795					1,899,795
524.30 - Protective Inspections - Operating Expenses						169,916					169,916
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief - Personnel Services	1,298,182	373,275									1,671,457
525.30 - Emergency and Disaster Relief - Operating Expenses	604,222	403,306									1,007,528
525.60 - Emergency and Disaster Relief - Capital Outlay	914,491	36,131									950,622
525.80 - Emergency and Disaster Relief - Grants and Aids	4,000										4,000
529.10 - Other Public Safety - Personnel Services	160,338										160,338
529.30 - Other Public Safety - Operating Expenses	8,757	26,597									35,354
529.60 - Other Public Safety - Capital Outlay											0
531.30 - Electric Utility Services - Operating Expenses		410,192									410,192
534.10 - Garbage/Solid Waste - Personnel Services						2,098,799					2,098,799
534.30 - Garbage/Solid Waste - Operating Expenses						9,424,835					9,424,835
534.80 - Garbage/Solid Waste - Grants and Aids						60,000					60,000
535.30 - Sewer/Wastewater Services - Operating Expenses		3,515									3,515
535.60 - Sewer/Wastewater Services - Capital Outlay											0
536.10 - Water/Sewer Services - Personnel Services						487,717					487,717
536.30 - Water/Sewer Services - Operating Expenses						1,774,453					1,774,453
537.10 - Conservation/Resource Management - Personnel Services	716,671										716,671
537.30 - Conservation/Resource Management - Operating Expenses	114,880	415,032									529,912
537.60 - Conservation/Resource Management - Capital Outlay											0
538.30 - Flood Control/Stormwater Control - Operating Expenses		700,564									700,564
538.60 - Flood Control/Stormwater Control - Capital Outlay		3,143,869									3,143,869

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.10 - Other Physical Environment - Personnel Services	448,936										448,936
539.30 - Other Physical Environment - Operating Expenses	245,992	104,299									350,291
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road/Street Facilities - Personnel Services	960,843	5,983,952									6,944,795
541.30 - Road/Street Facilities - Operating Expenses	51,252	8,676,817									8,728,069
541.60 - Road/Street Facilities - Capital Outlay	4,204	1,904,016									1,908,220
541.80 - Road/Street Facilities - Grants and Aids											0
542.10 - Airports - Personnel Services						44,585					44,585
542.30 - Airports - Operating Expenses						506,189					506,189
542.60 - Airports - Capital Outlay											0
543.30 - Water - Operating Expenses		193,952									193,952
544.30 - Mass Transit - Operating Expenses											0
549.30 - Other Transportation - Operating Expenses		848									848
552.10 - Industry Development - Personnel Services	275,614										275,614
552.30 - Industry Development - Operating Expenses	394,412	39,264									433,676
552.60 - Industry Development - Capital Outlay	2,212			1,246,416							1,248,628
552.80 - Industry Development - Grants and Aids	5,000										5,000
553.10 - Veterans Services - Personnel Services	146,430										146,430
553.30 - Veterans Services - Operating Expenses	30,953										30,953
553.60 - Veterans Services - Capital Outlay	3,495										3,495
554.30 - Housing and Urban Development - Operating Expenses		979,631									979,631
559.10 - Other Economic Development - Personnel Services		270,813									270,813
559.30 - Other Economic Development - Operating Expenses		2,110,325									2,110,325
559.60 - Other Economic Development - Capital Outlay											0
559.80 - Other Economic Development - Grants and Aids		322,879									322,879
562.10 - Health - Personnel Services	1,227,622										1,227,622
562.30 - Health - Operating Expenses	2,657,468	32,468									2,689,936
562.60 - Health - Capital Outlay	1,073										1,073
562.80 - Health - Grants and Aids	688,258										688,258
564.10 - Public Assistance - Personnel Services											0
564.30 - Public Assistance - Operating Expenses											0
564.60 - Public Assistance - Capital Outlay											0
569.30 - Other Human Services - Operating Expenses		131,966									131,966
569.60 - Other Human Services - Capital Outlay		7,430									7,430
571.10 - Libraries - Personnel Services	1,420,878										1,420,878
571.30 - Libraries - Operating Expenses	541,000										541,000
571.60 - Libraries - Capital Outlay	14,937										14,937
571.80 - Libraries - Grants and Aids											0
572.10 - Parks/Recreation - Personnel Services	311,275										311,275
572.30 - Parks/Recreation - Operating Expenses	1,072,492			43,704							1,116,196
572.60 - Parks/Recreation - Capital Outlay	338,627			163,670							502,297
572.80 - Parks/Recreation - Grants and Aids				79,497							79,497
579.80 - Other Culture/Recreation - Grants and Aids											0
581.90 - Interfund Transfers Out - Other Uses	3,754,951	15,262,983		1,726,113		704,820					21,448,867
587.90 - Clerk of Court Excess Fee Functions - Other Uses											0
590.90 - Other Non-Operating Disbursements - Other Uses											0
601.10 - Court Administration - Personnel Services						1,443,050					1,443,050
601.30 - Court Administration - Operating Expenses											0
601.60 - Court Administration - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
602.30 - State Attorney Administration - Operating Expenses		27,910									27,910
602.60 - State Attorney Administration - Capital Outlay											0
602.80 - State Attorney Administration - Grants and Aids		8,434									8,434
603.30 - Public Defender Administration - Operating Expenses		38,058									38,058
603.60 - Public Defender Administration - Capital Outlay											0
604.10 - Clerk of Court Administration - Personnel Services											0
604.30 - Clerk of Court Administration - Operating Expenses											0
604.60 - Clerk of Court Administration - Capital Outlay											0
605.10 - Judicial Support - Personnel Services											0
605.30 - Judicial Support - Operating Expenses											0
605.60 - Judicial Support - Capital Outlay											0
608.30 - Jury Management - Operating Expenses											0
614.10 - Clerk of Court - Personnel Services		3,636,070									3,636,070
614.30 - Clerk of Court - Operating Expenses		311,619									311,619
614.60 - Clerk of Court - Capital Outlay											0
615.10 - Court Reporter Services - Personnel Services											0
615.30 - Court Reporter Services - Operating Expenses											0
615.60 - Court Reporter Services - Capital Outlay											0
617.30 - Court Interpreters - Operating Expenses											0
618.30 - Witness Coordination/Management - Operating Expenses											0
619.30 - Expert Witness Fees - Operating Expenses											0
634.10 - Clerk of Court - Personnel Services											0
634.30 - Clerk of Court - Operating Expenses											0
634.60 - Clerk of Court - Capital Outlay											0
654.10 - Clerk of Court - Personnel Services											0
654.30 - Clerk of Court - Operating Expenses											0
654.60 - Clerk of Court - Capital Outlay											0
661.30 - Masters/Hearing Officers - Operating Expenses											0
667.10 - Court-Based Victim Services - Personnel Services	56,680										56,680
667.30 - Court-Based Victim Services - Operating Expenses											0
667.60 - Court-Based Victim Services - Capital Outlay											0
669.10 - Other Family Court Programs - Personnel Services		190,659									190,659
674.10 - Clerk of Court - Personnel Services											0
674.30 - Clerk of Court - Operating Expenses											0
674.60 - Clerk of Court - Capital Outlay											0
685.10 - Guardian ad Litem - Personnel Services											0
685.30 - Guardian ad Litem - Operating Expenses											0
685.60 - Guardian ad Litem - Capital Outlay											0
689.10 - Other Circuit Court-Juvenile - Personnel Services											0
689.30 - Other Circuit Court-Juvenile - Operating Expenses	506,702	53,220									559,922
694.10 - Clerk of Court - Personnel Services											0
694.30 - Clerk of Court - Operating Expenses											0
694.60 - Clerk of Court - Capital Outlay											0
703.30 - Attorneys Fees - Operating Expenses											0
711.10 - Courthouse Security - Personnel Services											0
711.30 - Courthouse Security - Operating Expenses											0
711.60 - Courthouse Security - Capital Outlay											0
712.10 - Courthouse Facilities - Personnel Services		156,401									156,401
712.30 - Courthouse Facilities - Operating Expenses		315,777									315,777

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
712.60 - Courthouse Facilities - Capital Outlay		82,517									82,517
713.10 - Information Systems - Personnel Services											0
713.30 - Information Systems - Operating Expenses		371,672									371,672
713.60 - Information Systems - Capital Outlay											0
714.30 - Public Law Library - Operating Expenses		30,067									30,067
714.60 - Public Law Library - Capital Outlay		8,211									8,211
716.10 - Clerk of Court Related Technology - Personnel Services		48,564									48,564
716.30 - Clerk of Court Related Technology - Operating Expenses		157,431									157,431
716.60 - Clerk of Court Related Technology - Capital Outlay		2,390									2,390
719.10 - Other Operating Court Costs - Personnel Services		60,358									60,358
719.30 - Other Operating Court Costs - Operating Expenses		32,439									32,439
719.60 - Other Operating Court Costs - Capital Outlay											0
724.10 - Clerk of Court - Personnel Services											0
724.30 - Clerk of Court - Operating Expenses											0
724.60 - Clerk of Court - Capital Outlay											0
728.30 - Witness Coordination/Management - Operating Expenses											0
744.10 - Clerk of Court - Personnel Services											0
744.30 - Clerk of Court - Operating Expenses											0
744.60 - Clerk of Court - Capital Outlay											0
748.30 - Witness Coordination/Management - Operating Expenses											0
764.10 - Clerk of Court - Personnel Services											0
764.30 - Clerk of Court - Operating Expenses											0
764.60 - Clerk of Court - Capital Outlay											0
765.30 - Traffic Court Hearing Officers - Operating Expenses											0
769.30 - Other County Court-Traffic Costs - Operating Expenses											0
Grand Total	83,122,737	59,932,468	2,123,091	4,266,712		18,615,421	2,653,500				170,713,929

Data Element Worksheet Report for FYE: 2018, Santa Rosa

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Blackwater Soil and Water Conservation District	Blended in Primary Report	$59,526	$333,730	$0
Special District - Pace Property Finance Authority	Zero Revenues And Expenditures			$0
Special District - Santa Rosa County Health Facilities Authority	Zero Revenues And Expenditures			$0
Special District - Santa Rosa County Housing Finance Authority	Zero Revenues And Expenditures			$0