

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 Statues?

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

