

Unit Information

Unit Type: County

Year: 2014

Unit Name: Bay

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Bill Kinsaul

Title: Clerk of Circuit Court

Phone: (850) 747-5215

Address:

300 East Fourth
Panama City, FL 32401

Contact Information

Name: Mr. Joseph Rogers

Title: Finance Officer

Phone: (850) 747-5215

Email: jrogers@baycoclerk.com

Address:

240 East Fourth
Panama City, FL 32401

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/26/2015

Audit Received Date: 9/25/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$200,219,940

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/13/2015

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

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

Certification

Chief Financial Officer

Name: Joseph Rogers

Title: Finance Officer

Chairman/Elected Official

Name: Guy Tunnell

Title: Chairman, Board of County
Commissioners

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 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	49,270,824	6,167,340									55,438,164
312100 - Local Option Taxes		17,180,514									17,180,514
312300 - County Ninth-Cent Voted Fuel Tax		1,025,603									1,025,603
312410 - First Local Option Fuel Tax		3,367,986									3,367,986
315000 - Communications Service Tax (Chapter 202)		976,077									976,077
322000 - Building Permits						1,131,354					1,131,354
324110 - Impact Fees - Residential - Public Safety		96,463									96,463
324210 - Impact Fees - Residential - Physical Environment						738,232					738,232
324610 - Impact Fees - Residential - Culture/Recreation	170,368										170,368
325100 - Special Assessments - Capital Improvement	44,827	12,406				88,465					145,698
329000 - Other Permits, Fees & Special Assessments	1,190					26,020					27,210
331100 - Federal Grant - General Government	177,146	452,294									629,440
331200 - Federal Grant - Public Safety	3,197,917	1,090,110									4,288,027
331390 - Federal Grant - Other Physical Environment	382,761										382,761
331490 - Federal Grant - Other Transportation	2,302,048	3,987,571									6,289,619
331500 - Federal Grant - Economic Environment	462,942										462,942
331690 - Federal Grant - Other Human Services		48,943									48,943
333000 - Federal Payments In Lieu Of Taxes	254,201	59,956									314,157
334100 - State Grant - General Government	71,051										71,051
334200 - State Grant - Public Safety	237,675					30,925					268,600
334310 - State Grant - Water Supply System						1,571,269					1,571,269
334490 - State Grant - Other Transportation	1,365,746	692,508									2,058,254
334500 - State Grant - Economic Environment		36,184									36,184
334690 - State Grant - Other Human Services		14,728									14,728
334700 - State Grant - Culture/Recreation	579,759										579,759
334900 - State Grant - Other	19,900										19,900
335120 - State Revenue Sharing - Proceeds	3,607,298										3,607,298
335130 - State Revenue Sharing - Insurance Agents County Licenses	42,068										42,068
335140 - State Revenue Sharing - Mobile Home Licenses	21,364										21,364
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	101,684										101,684
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	11,325,809										11,325,809
335190 - State Revenue Sharing - Other General Government	31,337										31,337
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		9,520									9,520
335490 - State Revenue Sharing - Other Transportation		3,392,579									3,392,579
335500 - State Revenue Sharing - Economic Environment	84,328										84,328
335700 - State Revenue Sharing - Culture/Recreation	91,602										91,602
337900 - Local Government Unit Grants - Other		60,328									60,328
341200 - Internal Service Fund Fees and Charges	2,850,586						9,370,767				12,221,353
341300 - Administrative Service Fees	66,795					10,878					77,673
341520 - Fees remitted to County from Sheriff	235,188										235,188
341530 - Fees remitted to County from Clerk of Circuit Court	6,258	701,858									708,116
341540 - Fees remitted to County from Clerk of County Court		197,549									197,549
341900 - Other General Government Charges and Fees	66,309										66,309

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342100 - Service Charge - Law Enforcement Services	2,024,301										2,024,301
342300 - Service Charge - Housing for Prisoners	334,116	608,580									942,696
342400 - Service Charge - Emergency Management Service Fees/Charges		1,154,752									1,154,752
342500 - Service Charge - Protective Inspection Fees						23,124					23,124
342600 - Service Charge - Ambulance Fees						6,820,977					6,820,977
342900 - Service Charge - Other Public Safety Charges and Fees	192,936					34,755					227,691
343300 - Service Charge - Water Utility						18,135,480					18,135,480
343400 - Service Charge - Garbage/Solid Waste						12,849,171					12,849,171
343500 - Service Charge - Sewer/Wastewater Utility						6,181,131					6,181,131
343600 - Service Charge - Water/Sewer Combination Utility						28,868					28,868
343700 - Service Charge - Conservation and Resource Management						354,029					354,029
343900 - Service Charge - Other Physical Environment Charges		1,682,498									1,682,498
344900 - Service Charge - Other Transportation Charges	295,117	326,794									621,911
345900 - Service Charge - Other Economic Environment Charges										11,923,265	11,923,265
346400 - Service Charge - Animal Control and Shelter Fees	665,548										665,548
346900 - Service Charge - Other Human Services Charges	301,533										301,533
347100 - Service Charge - Libraries	514,847										514,847
347200 - Service Charge - Parks and Recreation	715,290										715,290
347500 - Service Charge - Special Recreation Facilities	3,450										3,450
348110 - County Court Criminal - Filing Fees		11,838									11,838
348120 - County Court Criminal - Service Charges		57,150									57,150
348130 - County Court Criminal - Court Costs		79,899									79,899
348220 - Circuit Court Criminal - Service Charges		54,995									54,995
348230 - Circuit Court Criminal - Court Costs		147,500									147,500
348310 - County Court Civil - Filing Fees		594,809									594,809
348320 - County Court Civil - Service Charges		10,760									10,760
348410 - Circuit Court Civil - Filing Fees		535,656									535,656
348420 - Circuit Court Civil - Service Charges		356,476									356,476
348520 - Traffic Court - Service Charges		291,934									291,934
348530 - Traffic Court - Court Costs		754,876									754,876
348610 - Juvenile Court - Filing Fees		10,530									10,530
348620 - Juvenile Court - Service Charges		970									970
348710 - Probate Court - Filing Fees		138,320									138,320
348720 - Probate Court - Service Charges		8,896									8,896
348880 - Probation/Alternatives	329,702										329,702
348921 - Court Innovations/Local Requirements	70,183										70,183
348922 - Legal Aid	70,183										70,183
348923 - Law Library	70,183										70,183
348924 - Juvenile Alternative Programs	178,245										178,245
348930 - State Court Facility Surcharge (\$30)	797,662										797,662
348932 - Domestic Violence Surcharge	22,493										22,493
348990 - Other Court Collections Transferred to BOCC	36,649										36,649
349000 - Other Charges for Services	1,608	41,942									43,550
351100 - Judgments and Fines - As Decided by County Court Criminal		114,964									114,964
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	112,537	233,247									345,784
351400 - Judgments and Fines - As Decided by Circuit Court Civil		905									905

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351500 - Judgments and Fines - As Decided by Traffic Court	65,063	660,993									726,056
352000 - Fines - Library	76,947										76,947
354000 - Fines - Local Ordinance Violation	37,958					11,370					49,328
359000 - Other Judgments, Fines and Forfeits	7,905										7,905
361100 - Interest	136,251	148,184				579,944	5,986			979	871,344
361300 - Net Increase (Decrease) in Fair Value of Investments	-60,150	-63,691				1,034,024					910,183
364000 - Disposition of Fixed Assets	143,506					15,612					159,118
365000 - Sale of Surplus Materials and Scrap	431,283	10,263				35,937					477,483
366000 - Contributions and Donations from Private Sources	214,295					157,480	150,000				521,775
369900 - Other Miscellaneous Revenues	519,503	516,823				9,859,452	13,550				10,909,328
381000 - Inter-Fund Group Transfers In		2,712,974									2,712,974
384000 - Debt Proceeds	790,751	41,326									832,077
Grand Total	86,404,293	50,815,680				59,718,497	9,540,303			11,924,244	218,403,017

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	490,478										490,478
511.30 - Legislative - Operating Expenses	252,003										252,003
511.60 - Legislative - Capital Outlay	8,729										8,729
512.10 - Executive - Personnel Services	656,921										656,921
512.30 - Executive - Operating Expenses	72,181										72,181
512.60 - Executive - Capital Outlay	905,410										905,410
513.10 - Financial and Administrative - Personnel Services	1,029,849						2,047,025				3,076,874
513.30 - Financial and Administrative - Operating Expenses	1,565,372						7,664,289				9,229,661
513.60 - Financial and Administrative - Capital Outlay	255,889										255,889
513.70 - Financial and Administrative - Debt Service	1,500										1,500
513.90 - Financial and Administrative - Other Uses	4,546,127						110,085				4,656,212
514.10 - Legal Counsel - Personnel Services	545,755										545,755
514.30 - Legal Counsel - Operating Expenses	42,879										42,879
515.10 - Comprehensive Planning - Personnel Services	695,690										695,690
515.30 - Comprehensive Planning - Operating Expenses	165,047										165,047
515.60 - Comprehensive Planning - Capital Outlay	11,605										11,605
515.80 - Comprehensive Planning - Grants and Aids	9,900										9,900
519.10 - Other General Government - Personnel Services	76,952										76,952
519.30 - Other General Government - Operating Expenses	506,508	556,214									1,062,722
519.60 - Other General Government - Capital Outlay	37,656	59,069									96,725
519.70 - Other General Government - Debt Service	3,629,691										3,629,691
519.80 - Other General Government - Grants and Aids	27,000										27,000
519.90 - Other General Government - Other Uses	434										434
521.10 - Law Enforcement - Personnel Services	113,000										113,000
521.30 - Law Enforcement - Operating Expenses	1,276,901	933,721									2,210,622
521.60 - Law Enforcement - Capital Outlay	437,278	102,303									539,581
521.70 - Law Enforcement - Debt Service	27,258										27,258

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.80 - Law Enforcement - Grants and Aids	159,491										159,491
521.90 - Law Enforcement - Other Uses	22,754,678										22,754,678
522.10 - Fire Control - Personnel Services		4,243,875									4,243,875
522.30 - Fire Control - Operating Expenses		1,377,057									1,377,057
522.60 - Fire Control - Capital Outlay		272,217									272,217
522.70 - Fire Control - Debt Service		559,889									559,889
522.80 - Fire Control - Grants and Aids		49,184									49,184
523.60 - Detention/Corrections - Capital Outlay	806										806
523.80 - Detention/Corrections - Grants and Aids	16,417,200										16,417,200
524.10 - Protective Inspections - Personnel Services	282,814					985,833					1,268,647
524.30 - Protective Inspections - Operating Expenses	68,223					287,079					355,302
524.60 - Protective Inspections - Capital Outlay	476,800										476,800
524.90 - Protective Inspections - Other Uses						10,179					10,179
525.10 - Emergency and Disaster Relief - Personnel Services	723,840	159,906									883,746
525.30 - Emergency and Disaster Relief - Operating Expenses	44,261	904,024									948,285
525.60 - Emergency and Disaster Relief - Capital Outlay	274,218	47,875									322,093
525.80 - Emergency and Disaster Relief - Grants and Aids	91,926										91,926
525.90 - Emergency and Disaster Relief - Other Uses		1,979									1,979
526.10 - Ambulance and Rescue Services - Personnel Services						5,254,274					5,254,274
526.30 - Ambulance and Rescue Services - Operating Expenses						1,541,203					1,541,203
526.70 - Ambulance and Rescue Services - Debt Service						25,196					25,196
526.90 - Ambulance and Rescue Services - Other Uses						115,553					115,553
527.10 - Medical Examiners - Personnel Services	29,810										29,810
527.30 - Medical Examiners - Operating Expenses	792,710										792,710
529.10 - Other Public Safety - Personnel Services	1,170,296										1,170,296
529.30 - Other Public Safety - Operating Expenses	445,579										445,579
529.60 - Other Public Safety - Capital Outlay	16,752										16,752
529.70 - Other Public Safety - Debt Service	1,941,585										1,941,585
533.10 - Water Utility Services - Personnel Services						1,492,266					1,492,266
533.30 - Water Utility Services - Operating Expenses						5,397,272					5,397,272
533.70 - Water Utility Services - Debt Service						2,261,620					2,261,620
533.90 - Water Utility Services - Other Uses						2,791,790					2,791,790
534.10 - Garbage/Solid Waste - Personnel Services						1,419,189					1,419,189
534.30 - Garbage/Solid Waste - Operating Expenses						10,159,513					10,159,513
534.70 - Garbage/Solid Waste - Debt Service						765,401					765,401
534.90 - Garbage/Solid Waste - Other Uses						3,929,017					3,929,017
536.10 - Water/Sewer Services - Personnel Services						2,156,446					2,156,446
536.30 - Water/Sewer Services - Operating Expenses						5,893,600					5,893,600
536.70 - Water/Sewer Services - Debt Service						1,327,600					1,327,600
536.90 - Water/Sewer Services - Other Uses						1,775,576					1,775,576
537.10 - Conservation/Resource Management - Personnel Services	131,324										131,324
537.30 - Conservation/Resource Management - Operating Expenses	63,079										63,079
537.60 - Conservation/Resource Management - Capital Outlay	2,900										2,900
537.80 - Conservation/Resource Management - Grants and Aids	327,341										327,341
538.30 - Flood Control/Stormwater Control - Operating Expenses		56,125									56,125
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,070,215									1,070,215
539.30 - Other Physical Environment - Operating Expenses	760,497										760,497
541.10 - Road/Street Facilities - Personnel Services		7,517,992									7,517,992

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.30 - Road/Street Facilities - Operating Expenses	500	6,307,403									6,307,903
541.60 - Road/Street Facilities - Capital Outlay		5,099,875									5,099,875
541.80 - Road/Street Facilities - Grants and Aids		446,787									446,787
541.90 - Road/Street Facilities - Other Uses		4,261									4,261
544.10 - Mass Transit - Personnel Services	181,312										181,312
544.30 - Mass Transit - Operating Expenses	4,263,722										4,263,722
552.10 - Industry Development - Personnel Services		152,003									152,003
552.30 - Industry Development - Operating Expenses		13,317,425									13,317,425
552.60 - Industry Development - Capital Outlay		292,866									292,866
552.80 - Industry Development - Grants and Aids		268,856									268,856
553.10 - Veterans Services - Personnel Services	210,908										210,908
553.30 - Veterans Services - Operating Expenses	34,083										34,083
554.30 - Housing and Urban Development - Operating Expenses	97,892										97,892
559.10 - Other Economic Development - Personnel Services										1,113,958	1,113,958
559.30 - Other Economic Development - Operating Expenses	194,269									9,416,605	9,610,874
559.80 - Other Economic Development - Grants and Aids	7,058,213										7,058,213
562.10 - Health - Personnel Services		715,539									715,539
562.30 - Health - Operating Expenses		385,940									385,940
562.60 - Health - Capital Outlay		94,108									94,108
562.80 - Health - Grants and Aids		47,099									47,099
569.30 - Other Human Services - Operating Expenses	3,472,221										3,472,221
569.80 - Other Human Services - Grants and Aids	517,593										517,593
571.10 - Libraries - Personnel Services	1,825,173										1,825,173
571.30 - Libraries - Operating Expenses	650,847										650,847
571.60 - Libraries - Capital Outlay	387,322										387,322
571.70 - Libraries - Debt Service	575										575
572.10 - Parks/Recreation - Personnel Services	1,142,804										1,142,804
572.30 - Parks/Recreation - Operating Expenses	673,798										673,798
572.60 - Parks/Recreation - Capital Outlay	914,794										914,794
572.80 - Parks/Recreation - Grants and Aids	2,349										2,349
581.90 - Interfund Transfers Out - Other Uses	2,712,974										2,712,974
602.30 - State Attorney Administration - Operating Expenses	293,002										293,002
603.30 - Public Defender Administration - Operating Expenses	102,333										102,333
604.30 - Clerk of Court Administration - Operating Expenses	1,177,581										1,177,581
605.10 - Judicial Support - Personnel Services	68,706										68,706
605.30 - Judicial Support - Operating Expenses	395										395
608.10 - Jury Management - Personnel Services		420,669									420,669
608.30 - Jury Management - Operating Expenses	75,948	75,986									151,934
608.60 - Jury Management - Capital Outlay		6,160									6,160
614.10 - Clerk of Court - Personnel Services		792,858									792,858
614.30 - Clerk of Court - Operating Expenses	8,945	55,252									64,197
614.60 - Clerk of Court - Capital Outlay		4,000									4,000
614.90 - Clerk of Court - Other Uses		631,214									631,214
622.30 - Drug Court - Operating Expenses	19,642										19,642
623.10 - Pre-Trial Release - Personnel Services	67,570										67,570
623.30 - Pre-Trial Release - Operating Expenses	395										395
624.10 - Community Service Programs - Personnel Services		250,520									250,520
624.30 - Community Service Programs - Operating Expenses		12,675									12,675
624.60 - Community Service Programs - Capital Outlay		2,000									2,000

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
631.10 - Court Administration - Personnel Services		138,995									138,995
631.30 - Court Administration - Operating Expenses		5,924									5,924
634.10 - Clerk of Court - Personnel Services		365,709									365,709
634.30 - Clerk of Court - Operating Expenses	124	15,681									15,805
664.10 - Domestic Violence Court - Personnel Services		15,801									15,801
674.10 - Clerk of Court - Personnel Services		147,826									147,826
674.30 - Clerk of Court - Operating Expenses		5,778									5,778
684.10 - Juvenile Drug Court - Personnel Services		93,107									93,107
684.30 - Juvenile Drug Court - Operating Expenses		5,920									5,920
685.30 - Guardian ad Litem - Operating Expenses	13,774										13,774
694.10 - Clerk of Court - Personnel Services		92,919									92,919
694.30 - Clerk of Court - Operating Expenses		12,034									12,034
712.30 - Courthouse Facilities - Operating Expenses	927,309										927,309
713.10 - Information Systems - Personnel Services	59,997										59,997
713.30 - Information Systems - Operating Expenses	382,094										382,094
713.60 - Information Systems - Capital Outlay	11,811										11,811
713.70 - Information Systems - Debt Service	3,760										3,760
714.10 - Public Law Library - Personnel Services	58,934										58,934
714.30 - Public Law Library - Operating Expenses	43,016										43,016
715.30 - Legal Aid - Operating Expenses	17,474										17,474
719.10 - Other Operating Court Costs - Personnel Services	100,087										100,087
719.30 - Other Operating Court Costs - Operating Expenses	85,432										85,432
724.10 - Clerk of Court - Personnel Services		300,994									300,994
724.30 - Clerk of Court - Operating Expenses		54,745									54,745
724.60 - Clerk of Court - Capital Outlay		4,000									4,000
732.10 - Community Service Programs - Personnel Services	65,753										65,753
732.30 - Community Service Programs - Operating Expenses	834										834
744.10 - Clerk of Court - Personnel Services		199,024									199,024
744.30 - Clerk of Court - Operating Expenses		5,323									5,323
764.10 - Clerk of Court - Personnel Services		422,444									422,444
764.30 - Clerk of Court - Operating Expenses		15,549									15,549
Grand Total	92,290,408	49,196,914				47,588,607	9,821,399			10,530,563	209,427,891

Data Element Worksheet Report for FYE: 2014, Bay

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bay County Bridge Authority	Zero Revenues And Expenditures			
Special District - Bay County Law Library	Zero Revenues And Expenditures			
Other Entity - Mexico Beach Community Development Council, Inc.	Discretely Reported	\$815,603	\$692,705	\$0
Other Entity - Panama City Beach Convention & Visitor's Bureau, Inc.	Discretely Reported	\$11,108,641	\$9,837,858	\$0
Other Entity - Panama City Community Development Council, Inc				