

Unit Information

Unit Type: County

Year: 2020

Unit Name: Pasco

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Nikki Alvarez-Sowles
Title: Clerk of Circuit Court and County Comptroller
Phone: (727) 847-8146
Fax:
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 By Entity
AFR Received Date: 6/3/2021
Audit Received Date: 5/29/2021
Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$427,741,000

Audit Information

Was an audit performed? Yes
Audit Performed Date: 4/21/2021
Auditor Name: Carr, Riggs & Ingram, LLC

Address:
3000 Bayport Drive, Suite 500
Tampa, FL 33607

Certification

Chief Financial Officer

Name: Hon. Nikki Alvarez-Sowles, Esq.
Title: Clerk & Comptroller

Chairman/Elected Official

Name: Hon. Ronald Oakley
Title: Chairman, Pasco County BCC

Yes No

Have You Experienced a Financial Emergency in this year?

Yes No

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

Yes No

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	215,735,380	48,952,104	1,968,807								266,656,291
312100 - Local Option Taxes		2,622,135									2,622,135
312300 - County Ninth-Cent Voted Fuel Tax		2,374,372									2,374,372
312410 - First Local Option Fuel Tax		12,080,841									12,080,841
312420 - Second Local Option Fuel Tax				8,794,009							8,794,009
312600 - Discretionary Sales Surtaxes				32,550,819							32,550,819
315000 - Communications Service Tax (Chapter 202)		4,182,160									4,182,160
316000 - Local Business Tax (Chapter 205)		460,560									460,560
322000 - Building Permits		8,403,083									8,403,083
323700 - Franchise Fee - Solid Waste						63,602					63,602
324110.02.01 - Impact Fees - Residential - Public Safety				1,712,386							1,712,386
324110.02.03 - Impact Fees - Residential - Public Safety		124,002									124,002
324120.02.03 - Impact Fees - Commercial - Public Safety				924,443							924,443
324210.02.01 - Impact Fees - Residential - Physical Environment						744,324					744,324
324210.02.03 - Impact Fees - Residential - Physical Environment						4,803,994					4,803,994
324210.02.09 - Impact Fees - Residential - Physical Environment						1,503					1,503
324210.19.03 - Impact Fees - Residential - Physical Environment						9,205					9,205
324210.19.09 - Impact Fees - Residential - Physical Environment						5,100					5,100
324310.02.01 - Impact Fees - Residential - Transportation				1,851,365							1,851,365
324310.02.03 - Impact Fees - Residential - Transportation				12,003,953							12,003,953
324310.02.09 - Impact Fees - Residential - Transportation				16,234							16,234
324310.19.09 - Impact Fees - Residential - Transportation				863,653						2,525,125	3,388,778
324320.02.01 - Impact Fees - Commercial - Transportation				2,365,542							2,365,542
324320.02.03 - Impact Fees - Commercial - Transportation				9,098							9,098
324320.03.01 - Impact Fees - Commercial - Transportation				82,709							82,709
324320.03.03 - Impact Fees - Commercial - Transportation				509,652							509,652
324320.04.03 - Impact Fees - Commercial - Transportation				368,803							368,803
324320.05.01 - Impact Fees - Commercial - Transportation				78,821							78,821
324320.07.03 - Impact Fees - Commercial - Transportation				20,623							20,623
324320.08.01 - Impact Fees - Commercial - Transportation				18,881							18,881
324320.12.01 - Impact Fees - Commercial - Transportation				12,205							12,205
324320.12.03 - Impact Fees - Commercial - Transportation				118,412							118,412
324320.13.01 - Impact Fees - Commercial - Transportation				5,783							5,783
324320.13.03 - Impact Fees - Commercial - Transportation				167,507							167,507
324320.19.01 - Impact Fees - Commercial - Transportation				28,568							28,568
324320.19.03 - Impact Fees - Commercial - Transportation				35,839							35,839
324320.19.09 - Impact Fees - Commercial - Transportation				21,137							21,137
324610.02.01 - Impact Fees - Residential - Culture/Recreation		27,785,267		3,304,231							31,089,498
324610.02.03 - Impact Fees - Residential - Culture/Recreation		2,054,482		244,319							2,298,801
324610.05.03 - Impact Fees - Residential - Culture/Recreation		25,982		3,090							29,072
324610.19.01 - Impact Fees - Residential - Culture/Recreation		16,445		1,956							18,401
324610.19.03 - Impact Fees - Residential - Culture/Recreation		17,910		2,130							20,040
324610.19.09 - Impact Fees - Residential - Culture/Recreation										382,254	382,254
325100 - Special Assessments - Capital Improvement		2,278,374									2,278,374

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
325200 - Special Assessments - Charges for Public Services		331,395									331,395
329000 - Other Permits, Fees & Special Assessments	6,164	28,129,191		7,080,194		23,967,814					59,183,363
331200 - Federal Grant - Public Safety		521,361									521,361
331420 - Federal Grant - Mass Transit		6,499,793									6,499,793
331490 - Federal Grant - Other Transportation		533,055									533,055
331500 - Federal Grant - Economic Environment	3,263,011	8,676,065				4,796,628					16,735,704
331620 - Federal Grant - Public Assistance		1,351,508									1,351,508
331700 - Federal Grant - Culture/Recreation		500									500
331820 - Federal Grant - Drug Court Management		309,866									309,866
332000 - Other Financial Assistance - Federal Source		97,131,040									97,131,040
334100 - State Grant - General Government		16,049,763									16,049,763
334200 - State Grant - Public Safety		405,587									405,587
334410 - State Grant - Airport Development		114,632									114,632
334420 - State Grant - Mass Transit		2,657,618									2,657,618
334490 - State Grant - Other Transportation		31,637									31,637
334500 - State Grant - Economic Environment		11,385									11,385
334690 - State Grant - Other Human Services		146,238									146,238
334700 - State Grant - Culture/Recreation		161,774									161,774
335120 - State Revenue Sharing - Proceeds	13,873,052										13,873,052
335130 - State Revenue Sharing - Insurance Agents County Licenses	131,572										131,572
335140 - State Revenue Sharing - Mobile Home Licenses		195,704									195,704
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	47,748										47,748
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	34,071,679										34,071,679
335220 - State Revenue Sharing - Enhanced 911 Fee		2,549,001									2,549,001
335490 - State Revenue Sharing - Other Transportation		6,348,753									6,348,753
335500 - State Revenue Sharing - Economic Environment	948,955										948,955
335900 - State Revenue Sharing - Other	2,224,518										2,224,518
337100 - Local Government Unit Grant - General Government	10,919,820										10,919,820
337300 - Local Government Unit Grant - Physical Environment	1,161,142					1,159,922					2,321,064
341160 - County Portion (\$2) of \$4 Additional Service Charge	1,342,989										1,342,989
341200 - Internal Service Fund Fees and Charges							87,847,905				87,847,905
341300 - Administrative Service Fees	132,506	561,800									694,306
341520 - Fees remitted to County from Sheriff	477,171							905			478,076
341540 - Fees remitted to County from Clerk of County Court								9,148			9,148
341550 - Fees remitted to County from Supervisor of Elections								20,313			20,313
341900 - Other General Government Charges and Fees	6,236,663	9,309,664		225,829							15,772,156
342100 - Service Charge - Law Enforcement Services	207,256										207,256
342200 - Service Charge - Fire Protection	60,708	11,839									72,547
342500 - Service Charge - Protective Inspection Fees		5,597,016									5,597,016
342600 - Service Charge - Ambulance Fees	11,587,088										11,587,088
343300 - Service Charge - Water Utility						66,544,209					66,544,209
343400 - Service Charge - Garbage/Solid Waste						33,027,287					33,027,287
343500 - Service Charge - Sewer/Wastewater Utility						77,713,717					77,713,717
343600 - Service Charge - Water/Sewer Combination Utility						1,393,473					1,393,473
343700 - Service Charge - Conservation and Resource Management		1,272,162									1,272,162
344300 - Service Charge - Mass Transit		516,813									516,813
344900 - Service Charge - Other Transportation Charges		1,342,860									1,342,860

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
345100 - Service Charge - Housing		100									100
346400 - Service Charge - Animal Control and Shelter Fees		484,499									484,499
346900 - Service Charge - Other Human Services Charges	290,409										290,409
347100 - Service Charge - Libraries	3,383										3,383
347200 - Service Charge - Parks and Recreation	620,307										620,307
347400 - Service Charge - Special Events	42,609										42,609
347500 - Service Charge - Special Recreation Facilities	132,317										132,317
348880 - Probation/Alternatives	675,654										675,654
348921 - Court Innovations/Local Requirements	88,561										88,561
348922 - Legal Aid	88,561										88,561
348924 - Juvenile Alternative Programs		88,562									88,562
348930 - State Court Facility Surcharge (\$30)		638,934									638,934
348932 - Domestic Violence Surcharge	62,503										62,503
348990 - Other Court Collections Transferred to BOCC	8,289	82,088									90,377
349000 - Other Charges for Services	352,557	8,499,056									8,851,613
351500 - Judgments and Fines - As Decided by Traffic Court	73,564										73,564
351700 - Intergovernmental Radio Communication Program		206,537									206,537
352000 - Fines - Library	18,732										18,732
354000 - Fines - Local Ordinance Violation	12,504	109,307				500					122,311
359000 - Other Judgments, Fines and Forfeits		2,117,286									2,117,286
361100 - Interest	1,523,931	819,073	9,828	779,348		4,173,068	87,028			275	7,392,551
361200 - Dividends	279,799	589,426	32,931	1,834,610		1,513,070	208,404			657	4,458,897
361300 - Net Increase (Decrease) in Fair Value of Investments	1,824,326	3,380,820	91,719	5,390,233		7,265,929	1,157,309			3,501	19,113,837
362000 - Rents and Royalties	114,591					93,979	63,408				271,978
364000 - Disposition of Fixed Assets	39,028					196,455	73,774	1,313,111			1,622,368
365000 - Sale of Surplus Materials and Scrap	410,142					249,541	14,968				674,651
366000 - Contributions and Donations from Private Sources	24,197			2,654,253							2,678,450
367000 - Licenses		831,818									831,818
369300 - Settlements		20				95,515					95,535
369900 - Other Miscellaneous Revenues	8,643,641	13,938,844				1,062,709					23,645,194
381000 - Inter-Fund Group Transfers In	23,961,288	108,525,339	9,010,872	329,209,220			3,558,028				474,264,747
384000 - Debt Proceeds			132,003	29,987,997							30,120,000
389100 - Proprietary - Interest						3,563					3,563
389200 - Proprietary - Federal Grants and Donations						157,636					157,636
389400 - Proprietary - Other Grants and Donations						13,061,679					13,061,679
389600 - Proprietary - Capital Contributions from State Government						130,936					130,936
389900 - Proprietary - Other Non-Operating Sources						12,768					12,768
Grand Total	341,941,565	442,457,446	11,246,160	443,723,848		241,890,872	94,265,559			2,911,812	1,578,437,262

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	1,611,148										1,611,148
511.30 - Legislative - Operating Expenses	299,239										299,239
512.10 - Executive - Personnel Services	1,197,602										1,197,602
512.30 - Executive - Operating Expenses	154,186										154,186
512.60 - Executive - Capital Outlay	26,409										26,409
513.10 - Financial and Administrative - Personnel Services	3,975,594	40,748,133					879,828				45,603,555
513.30 - Financial and Administrative - Operating Expenses	13,082,315		32,504				49,156,676				62,271,495
513.60 - Financial and Administrative - Capital Outlay				394,734			24,894				419,628
514.10 - Legal Counsel - Personnel Services	2,494,155										2,494,155
514.30 - Legal Counsel - Operating Expenses	147,601										147,601
516.10 - Non-Court Information Systems - Personnel Services	6,495,566										6,495,566
516.30 - Non-Court Information Systems - Operating Expenses	4,046,298										4,046,298
516.60 - Non-Court Information Systems - Capital Outlay	16,098										16,098
517.70 - Debt Service Payments - Debt Service		2,346,855	10,932,427			9,635,408					22,914,690
519.10 - Other General Government - Personnel Services	10,318,799										10,318,799
519.30 - Other General Government - Operating Expenses	13,127,434			19,990			3,005,930				16,153,354
519.60 - Other General Government - Capital Outlay	272,396			100,148			8,899,782				9,272,326
521.10 - Law Enforcement - Personnel Services	107,903,076	12,128,304		50,685			846,887				120,928,952
521.30 - Law Enforcement - Operating Expenses	38,442,667	54,751,993	138	3,311,890			15,479,988				111,986,676
521.60 - Law Enforcement - Capital Outlay	81,198	1,986,785		3,011,371							5,079,354
521.80 - Law Enforcement - Grants and Aids		2,333,631									2,333,631
521.90 - Law Enforcement - Other Uses		1,534,669									1,534,669
522.10 - Fire Control - Personnel Services		17,217,786									17,217,786
522.30 - Fire Control - Operating Expenses		7,675,831		359,227							8,035,058
522.60 - Fire Control - Capital Outlay				50,082							50,082
522.80 - Fire Control - Grants and Aids		3,479,495									3,479,495
524.10 - Protective Inspections - Personnel Services		6,223,084									6,223,084
524.30 - Protective Inspections - Operating Expenses		2,709,966									2,709,966
524.80 - Protective Inspections - Grants and Aids		917,018									917,018
524.90 - Protective Inspections - Other Uses		1,111,492									1,111,492
525.10 - Emergency and Disaster Relief - Personnel Services	1,040,338	7,670,047									8,710,385
525.30 - Emergency and Disaster Relief - Operating Expenses	230,194	1,439,353									1,669,547
525.80 - Emergency and Disaster Relief - Grants and Aids		2,456,686									2,456,686
526.10 - Ambulance and Rescue Services - Personnel Services	9,718,719										9,718,719
526.30 - Ambulance and Rescue Services - Operating Expenses	6,513,592	81,112		293,253							6,887,957
526.60 - Ambulance and Rescue Services - Capital Outlay	74,012			205,000							279,012
526.80 - Ambulance and Rescue Services - Grants and Aids		6,031									6,031
527.30 - Medical Examiners - Operating Expenses	1,920,716										1,920,716
528.10 - Consumer Affairs - Personnel Services		101,284									101,284
528.30 - Consumer Affairs - Operating Expenses		248,889									248,889
528.80 - Consumer Affairs - Grants and Aids		18,273									18,273
528.90 - Consumer Affairs - Other Uses		670									670
529.10 - Other Public Safety - Personnel Services		751,358	159	177,038							928,555
529.30 - Other Public Safety - Operating Expenses	1,430,382	225,200									1,655,582
529.60 - Other Public Safety - Capital Outlay				193,354							193,354
529.80 - Other Public Safety - Grants and Aids		49,335									49,335
533.10 - Water Utility Services - Personnel Services						10,033,208					10,033,208

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
533.30 - Water Utility Services - Operating Expenses						33,625,617					33,625,617
533.80 - Water Utility Services - Grants and Aids						866,859					866,859
534.10 - Garbage/Solid Waste - Personnel Services						2,901,015					2,901,015
534.30 - Garbage/Solid Waste - Operating Expenses						26,007,922					26,007,922
534.60 - Garbage/Solid Waste - Capital Outlay						7,016,195					7,016,195
535.10 - Sewer/Wastewater Services - Personnel Services						11,362,369					11,362,369
535.30 - Sewer/Wastewater Services - Operating Expenses						17,557,313					17,557,313
535.80 - Sewer/Wastewater Services - Grants and Aids						796,949					796,949
536.10 - Water/Sewer Services - Personnel Services						11,307,407					11,307,407
536.30 - Water/Sewer Services - Operating Expenses						16,907,232					16,907,232
536.60 - Water/Sewer Services - Capital Outlay						14,715,038					14,715,038
536.80 - Water/Sewer Services - Grants and Aids						2,845,672					2,845,672
536.90 - Water/Sewer Services - Other Uses						1,224,538					1,224,538
537.10 - Conservation/Resource Management - Personnel Services	1,102,643	154,243									1,256,886
537.30 - Conservation/Resource Management - Operating Expenses	165,835	41,169									207,004
537.60 - Conservation/Resource Management - Capital Outlay	59,721			22,402,351							22,462,072
537.80 - Conservation/Resource Management - Grants and Aids	6,724	19,635									26,359
538.10 - Flood Control/Stormwater Control - Personnel Services		5,931,620									5,931,620
538.30 - Flood Control/Stormwater Control - Operating Expenses	116,993	10,464,105									10,581,098
538.60 - Flood Control/Stormwater Control - Capital Outlay				7,395,648							7,395,648
538.80 - Flood Control/Stormwater Control - Grants and Aids		1,243,985									1,243,985
541.10 - Road/Street Facilities - Personnel Services		13,208,328									13,208,328
541.30 - Road/Street Facilities - Operating Expenses		22,275,809									22,275,809
541.60 - Road/Street Facilities - Capital Outlay				76,406,584							76,406,584
541.80 - Road/Street Facilities - Grants and Aids		2,619,294									2,619,294
541.90 - Road/Street Facilities - Other Uses		105,000									105,000
544.10 - Mass Transit - Personnel Services		5,567,866									5,567,866
544.30 - Mass Transit - Operating Expenses		8,144,980		2,000,000							10,144,980
544.60 - Mass Transit - Capital Outlay				1,877,766							1,877,766
544.80 - Mass Transit - Grants and Aids		887,369									887,369
544.90 - Mass Transit - Other Uses		9,012									9,012
549.80 - Other Transportation - Grants and Aids		87,177									87,177
552.10 - Industry Development - Personnel Services		562,963									562,963
552.30 - Industry Development - Operating Expenses		1,286,881		37,898							1,324,779
552.60 - Industry Development - Capital Outlay				298,037							298,037
552.80 - Industry Development - Grants and Aids		359,561									359,561
553.10 - Veterans Services - Personnel Services	337,327										337,327
553.30 - Veterans Services - Operating Expenses	28,438										28,438
554.10 - Housing and Urban Development - Personnel Services	263,486	936,709								14,061	1,214,256
554.30 - Housing and Urban Development - Operating Expenses	1,047,465	4,086,396									5,133,861
554.60 - Housing and Urban Development - Capital Outlay				323,362							323,362
559.10 - Other Economic Development - Personnel Services		103,073		204,539							307,612
559.30 - Other Economic Development - Operating Expenses		1,064,681		11,458							1,076,139
559.80 - Other Economic Development - Grants and Aids		2,735,885		11,887,849							14,623,734
562.10 - Health - Personnel Services		2,543,429									2,543,429
562.30 - Health - Operating Expenses	550,102										550,102
562.80 - Health - Grants and Aids	6,986,741	1,009,554									7,996,295
564.10 - Public Assistance - Personnel Services	371,732										371,732

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
564.30 - Public Assistance - Operating Expenses	57,049	2,277,515									2,334,564
564.80 - Public Assistance - Grants and Aids	2,121,148										2,121,148
569.10 - Other Human Services - Personnel Services	744,381										744,381
569.30 - Other Human Services - Operating Expenses	1,078,293										1,078,293
571.10 - Libraries - Personnel Services	5,970,784			345							5,971,129
571.30 - Libraries - Operating Expenses	1,253,194	39,916									1,293,110
571.60 - Libraries - Capital Outlay	321,034			6,579,339							6,900,373
572.10 - Parks/Recreation - Personnel Services	7,232,147			107,840							7,339,987
572.30 - Parks/Recreation - Operating Expenses	3,631,754	236,091		19,512							3,887,357
572.60 - Parks/Recreation - Capital Outlay	141,358			20,355,691							20,497,049
581.90 - Interfund Transfers Out - Other Uses	69,729,729	166,054,827		233,741,001		1,089,190	3,650,000				474,264,747
601.10 - Court Administration - Personnel Services	72,462										72,462
601.30 - Court Administration - Operating Expenses	1,194										1,194
602.30 - State Attorney Administration - Operating Expenses	25,134										25,134
603.30 - Public Defender Administration - Operating Expenses	341,786										341,786
614.30 - Clerk of Court - Operating Expenses							5,637,259				5,637,259
654.30 - Clerk of Court - Operating Expenses		14,459,424									14,459,424
682.10 - Alternative Dispute Resolutions - Personnel Services		64,662									64,662
682.30 - Alternative Dispute Resolutions - Operating Expenses		3,666									3,666
684.10 - Juvenile Drug Court - Personnel Services		109,827									109,827
684.30 - Juvenile Drug Court - Operating Expenses		5,065									5,065
685.30 - Guardian ad Litem - Operating Expenses	21,568										21,568
713.10 - Information Systems - Personnel Services	654,567										654,567
713.30 - Information Systems - Operating Expenses	457,248										457,248
713.60 - Information Systems - Capital Outlay	32,186										32,186
715.30 - Legal Aid - Operating Expenses	218,942										218,942
733.10 - Misdemeanor Probation - Personnel Services	698,321										698,321
733.30 - Misdemeanor Probation - Operating Expenses	30,889										30,889
734.10 - Drug Court-County Criminal - Personnel Services	96,549	56,604									153,153
734.30 - Drug Court-County Criminal - Operating Expenses	282,411	342,623									625,034
Grand Total	330,871,069	437,312,224	10,965,228	391,815,992		167,891,932	87,581,244			14,061	1,426,451,750

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Connected City Stewardship District	Discretely Reported	\$2,911,812	\$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	\$17,840	\$17,840	\$0
Special District - Pasco County Educational Facilities Authority	Independently Reported			
Special District - Pasco County Health Facilities Authority	Independently Reported			
Special District - Pasco County Housing Finance Authority	Discretely Reported	\$0	\$14,061	\$0
Special District - Pasco County Road and Bridge District	Independently Reported			
Special District - Wiregrass Community Development District	Independently Reported			