

### Unit Information

Unit Type: City

Year: 2018

Unit Name: Auburndale

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mrs. Shirley A. Lowrance

Title: Finance Director/City Clerk

Phone: (863) 968-5133

Address:

Post Office Box 186  
Auburndale, FL 33823

### Contact Information

Name: Mrs. Shirley A. Lowrance

Title: Finance Director/City Clerk

Phone: (863) 968-5133

Email: slowrance@auburndalefl.com

Address:

Post Office Box 186  
Auburndale, FL 33823

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 2/19/2019

Audit Received Date: 2/20/2019

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$47,876,359

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 2/18/2019

Auditor Name: Brynjulfson CPA, P.A.

Address:  
307 Pontotoc Plaza  
Auburndale, FL 33823

### Certification

#### Chief Financial Officer

Name: Shirley A. Lowrance

Title: Finance Director/City Clerk

#### Chairman/Elected Official

Name: Timothy J. Pospichal

Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

|                          |                                     |
|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|-------------------------------------|

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

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

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   | 3,651,960 | 1,225,461       |              |                  |           |            |                  |           |       |                 | 4,877,421 |
| 312300 - County Ninth-Cent Voted Fuel Tax                             | 80,130    |                 |              |                  |           |            |                  |           |       |                 | 80,130    |
| 312410 - First Local Option Fuel Tax                                  | 410,251   |                 |              |                  |           |            |                  |           |       |                 | 410,251   |
| 312420 - Second Local Option Fuel Tax                                 | 255,905   |                 |              |                  |           |            |                  |           |       |                 | 255,905   |
| 314100 - Utility Service Tax - Electricity                            | 2,053,727 |                 |              |                  |           |            |                  |           |       |                 | 2,053,727 |
| 314300 - Utility Service Tax - Water                                  | 331,635   |                 |              |                  |           |            |                  |           |       |                 | 331,635   |
| 314400 - Utility Service Tax - Gas                                    | 51,586    |                 |              |                  |           |            |                  |           |       |                 | 51,586    |
| 315000 - Communications Service Tax (Chapter 202)                     | 487,087   |                 |              |                  |           |            |                  |           |       |                 | 487,087   |
| 316000 - Local Business Tax (Chapter 205)                             | 29,111    |                 |              |                  |           |            |                  |           |       |                 | 29,111    |
| 322000 - Building Permits   | 225,166   |                 |              |                  |           |            |                  |           |       |                 | 225,166   |
| 323100 - Franchise Fee - Electricity                                  | 1,788,724 |                 |              |                  |           |            |                  |           |       |                 | 1,788,724 |
| 323400 - Franchise Fee - Gas  | 14,306    |                 |              |                  |           |            |                  |           |       |                 | 14,306    |
| 324120 - Impact Fees - Commercial - Public Safety                     | 140,149   |                 |              |                  |           |            |                  |           |       |                 | 140,149   |
| 324210 - Impact Fees - Residential - Physical Environment             |           |                 |              |                  |           | 773,220    |                  |           |       |                 | 773,220   |
| 324610 - Impact Fees - Residential - Culture/Recreation               | 50,158    |                 |              |                  |           |            |                  |           |       |                 | 50,158    |
| 329000 - Other Permits, Fees & Special Assessments                    | 195,761   |                 |              |                  |           |            |                  |           |       |                 | 195,761   |
| 331100 - Federal Grant - General Government                           | 558,037   |                 |              |                  |           |            |                  |           |       |                 | 558,037   |
| 331200 - Federal Grant - Public Safety                                | 207,172   |                 |              |                  |           |            |                  |           |       |                 | 207,172   |
| 331390 - Federal Grant - Other Physical Environment                   |           |                 |              |                  |           | 73,796     |                  |           |       |                 | 73,796    |
| 334390 - State Grant - Other Physical Environment                     | 100,000   |                 |              |                  |           |            |                  |           |       |                 | 100,000   |
| 335140 - State Revenue Sharing - Mobile Home Licenses                 | 50,082    |                 |              |                  |           |            |                  |           |       |                 | 50,082    |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses          | 10,659    |                 |              |                  |           |            |                  |           |       |                 | 10,659    |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 1,366,024 |                 |              |                  |           |            |                  |           |       |                 | 1,366,024 |
| 335290 - State Revenue Sharing - Other Public Safety                  | 247,333   |                 |              |                  |           |            |                  |           |       |                 | 247,333   |
| 335490 - State Revenue Sharing - Other Transportation                 | 136,740   |                 |              |                  |           |            |                  |           |       |                 | 136,740   |
| 337200 - Local Government Unit Grant - Public Safety                  | 118,595   |                 |              |                  |           |            |                  |           |       |                 | 118,595   |
| 337300 - Local Government Unit Grant - Physical Environment           |           | 708,635         |              |                  |           | 221,236    |                  |           |       |                 | 929,871   |
| 337700 - Local Government Unit Grant - Culture/Recreation             | 1,380,797 |                 |              |                  |           |            |                  |           |       |                 | 1,380,797 |
| 338000 - Shared Revenue From Other Local Units                        | 9,708     |                 |              |                  |           |            |                  |           |       |                 | 9,708     |
| 341900 - Other General Government Charges and Fees                    | 246,899   |                 |              |                  |           |            |                  |           |       |                 | 246,899   |
| 342100 - Service Charge - Law Enforcement Services                    | 150,166   |                 |              |                  |           |            |                  |           |       |                 | 150,166   |
| 343300 - Service Charge - Water Utility                               |           |                 |              |                  |           | 5,567,685  |                  |           |       |                 | 5,567,685 |
| 343400 - Service Charge - Garbage/Solid Waste                         | 1,593,256 |                 |              |                  |           |            |                  |           |       |                 | 1,593,256 |
| 343500 - Service Charge - Sewer/Wastewater Utility                    |           |                 |              |                  |           | 6,577,643  |                  |           |       |                 | 6,577,643 |
| 343900 - Service Charge - Other Physical Environment Charges          | 62,292    |                 |              |                  |           |            |                  |           |       |                 | 62,292    |
| 344900 - Service Charge - Other Transportation Charges                | 181,344   |                 |              |                  |           |            |                  |           |       |                 | 181,344   |
| 347100 - Service Charge - Libraries                                   | 35,542    |                 |              |                  |           |            |                  |           |       |                 | 35,542    |
| 347200 - Service Charge - Parks and Recreation                        | 193,400   |                 |              |                  |           |            |                  |           |       |                 | 193,400   |
| 347500 - Service Charge - Special Recreation Facilities               | 298,886   |                 |              |                  |           |            |                  |           |       |                 | 298,886   |
| 351100 - Judgments and Fines - As Decided by County Court Criminal    | 38,773    |                 |              |                  |           |            |                  |           |       |                 | 38,773    |
| 354000 - Fines - Local Ordinance Violation                            | 3,988     |                 |              |                  |           |            |                  |           |       |                 | 3,988     |
| 361100 - Interest   | 174,337   | 81              |              |                  |           | 59,964     |                  |           |       |                 | 234,382   |
| 361300 - Net Increase (Decrease) in Fair Value of Investments         |           |                 |              |                  |           |            |                  | 3,077,528 |       |                 | 3,077,528 |
| 362000 - Rents and Royalties  | 92,000    |                 |              |                  |           |            |                  |           |       |                 | 92,000    |
| 364000 - Disposition of Fixed Assets                                  | 12,601    |                 |              |                  |           | 21,654     |                  |           |       |                 | 34,255    |

| Account Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 365000 - Sale of Surplus Materials and Scrap              | 43,000     |                 |              |                  |           |            |                  |           |       |                 | 43,000     |
| 366000 - Contributions and Donations from Private Sources | 95,669     |                 |              |                  |           | 2,204,689  |                  |           |       |                 | 2,300,358  |
| 368000 - Pension Fund Contributions                       |            |                 |              |                  |           |            |                  | 2,878,945 |       |                 | 2,878,945  |
| 369300 - Settlements                                      | 261,952    |                 |              |                  |           |            |                  |           |       |                 | 261,952    |
| 369900 - Other Miscellaneous Revenues                     | 83,018     |                 |              |                  |           |            |                  |           |       |                 | 83,018     |
| 381000 - Inter-Fund Group Transfers In                    | 3,616,194  |                 |              |                  |           |            |                  |           |       |                 | 3,616,194  |
| Grand Total   | 21,134,120 | 1,934,177       |              |                  |           | 15,499,887 |                  | 5,956,473 |       |                 | 44,524,657 |

## 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                  | 58,053    |                 |              |                  |           |            |                  |           |       |                 | 58,053    |
| 511.30 - Legislative - Operating Expenses                  | 94,468    |                 |              |                  |           |            |                  |           |       |                 | 94,468    |
| 512.10 - Executive - Personnel Services                    | 520,516   |                 |              |                  |           |            |                  |           |       |                 | 520,516   |
| 512.30 - Executive - Operating Expenses                    | -73,115   |                 |              |                  |           |            |                  |           |       |                 | -73,115   |
| 512.60 - Executive - Capital Outlay                        | 1,049     |                 |              |                  |           |            |                  |           |       |                 | 1,049     |
| 513.10 - Financial and Administrative - Personnel Services | 356,260   |                 |              |                  |           |            |                  |           |       |                 | 356,260   |
| 513.30 - Financial and Administrative - Operating Expenses | 429,334   |                 |              |                  |           |            |                  |           |       |                 | 429,334   |
| 513.60 - Financial and Administrative - Capital Outlay     | 76,823    |                 |              |                  |           |            |                  |           |       |                 | 76,823    |
| 514.10 - Legal Counsel - Personnel Services                | 9,098     |                 |              |                  |           |            |                  |           |       |                 | 9,098     |
| 514.30 - Legal Counsel - Operating Expenses                | 88,733    |                 |              |                  |           |            |                  |           |       |                 | 88,733    |
| 518.10 - Pension Benefits - Personnel Services             |           |                 |              |                  |           |            |                  | 3,097,144 |       |                 | 3,097,144 |
| 518.30 - Pension Benefits - Operating Expenses             |           |                 |              |                  |           |            |                  | 273,348   |       |                 | 273,348   |
| 519.10 - Other General Government - Personnel Services     | 227,832   |                 |              |                  |           |            |                  |           |       |                 | 227,832   |
| 521.10 - Law Enforcement - Personnel Services              | 3,805,586 |                 |              |                  |           |            |                  |           |       |                 | 3,805,586 |
| 521.30 - Law Enforcement - Operating Expenses              | 809,532   |                 |              |                  |           |            |                  |           |       |                 | 809,532   |
| 521.60 - Law Enforcement - Capital Outlay                  | 135,581   |                 |              |                  |           |            |                  |           |       |                 | 135,581   |
| 522.10 - Fire Control - Personnel Services                 | 2,050,266 |                 |              |                  |           |            |                  |           |       |                 | 2,050,266 |
| 522.30 - Fire Control - Operating Expenses                 | 244,161   |                 |              |                  |           |            |                  |           |       |                 | 244,161   |
| 522.60 - Fire Control - Capital Outlay                     | 146,992   |                 |              |                  |           |            |                  |           |       |                 | 146,992   |
| 524.10 - Protective Inspections - Personnel Services       | 496,658   |                 |              |                  |           |            |                  |           |       |                 | 496,658   |
| 524.30 - Protective Inspections - Operating Expenses       | 57,512    |                 |              |                  |           |            |                  |           |       |                 | 57,512    |
| 524.60 - Protective Inspections - Capital Outlay           | 355,758   |                 |              |                  |           |            |                  |           |       |                 | 355,758   |
| 534.10 - Garbage/Solid Waste - Personnel Services          | 744,752   |                 |              |                  |           |            |                  |           |       |                 | 744,752   |
| 534.30 - Garbage/Solid Waste - Operating Expenses          | 769,946   |                 |              |                  |           |            |                  |           |       |                 | 769,946   |
| 534.60 - Garbage/Solid Waste - Capital Outlay              | 253,882   |                 |              |                  |           |            |                  |           |       |                 | 253,882   |
| 536.10 - Water/Sewer Services - Personnel Services         |           |                 |              |                  |           | 1,642,092  |                  |           |       |                 | 1,642,092 |
| 536.30 - Water/Sewer Services - Operating Expenses         |           |                 |              |                  |           | 6,604,623  |                  |           |       |                 | 6,604,623 |
| 536.70 - Water/Sewer Services - Debt Service               |           |                 |              |                  |           | 1,398,671  |                  |           |       |                 | 1,398,671 |
| 539.10 - Other Physical Environment - Personnel Services   | 853,192   |                 |              |                  |           |            |                  |           |       |                 | 853,192   |
| 539.30 - Other Physical Environment - Operating Expenses   | 241,806   |                 |              |                  |           |            |                  |           |       |                 | 241,806   |
| 539.60 - Other Physical Environment - Capital Outlay       | 191,873   |                 |              |                  |           |            |                  |           |       |                 | 191,873   |
| 541.10 - Road/Street Facilities - Personnel Services       | 447,834   |                 |              |                  |           |            |                  |           |       |                 | 447,834   |
| 541.30 - Road/Street Facilities - Operating Expenses       | 357,311   |                 |              |                  |           |            |                  |           |       |                 | 357,311   |



| Account/Object Code                                      | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 541.60 - Road/Street Facilities - Capital Outlay         | 707,209    |                 |              |                  |           |            |                  |           |       |                 | 707,209    |
| 559.30 - Other Economic Development - Operating Expenses |            | 283,216         |              |                  |           |            |                  |           |       |                 | 283,216    |
| 559.60 - Other Economic Development - Capital Outlay     |            | 2,483,663       |              |                  |           |            |                  |           |       |                 | 2,483,663  |
| 571.10 - Libraries - Personnel Services                  | 478,612    |                 |              |                  |           |            |                  |           |       |                 | 478,612    |
| 571.30 - Libraries - Operating Expenses                  | 133,940    |                 |              |                  |           |            |                  |           |       |                 | 133,940    |
| 572.10 - Parks/Recreation - Personnel Services           | 972,676    |                 |              |                  |           |            |                  |           |       |                 | 972,676    |
| 572.30 - Parks/Recreation - Operating Expenses           | 1,400,324  |                 |              |                  |           |            |                  |           |       |                 | 1,400,324  |
| 572.60 - Parks/Recreation - Capital Outlay               | 269,556    |                 |              |                  |           |            |                  |           |       |                 | 269,556    |
| 572.70 - Parks/Recreation - Debt Service                 | 1,887,184  |                 |              |                  |           |            |                  |           |       |                 | 1,887,184  |
| 573.10 - Cultural Services - Personnel Services          | 152,601    |                 |              |                  |           |            |                  |           |       |                 | 152,601    |
| 573.30 - Cultural Services - Operating Expenses          | 46,141     |                 |              |                  |           |            |                  |           |       |                 | 46,141     |
| 573.60 - Cultural Services - Capital Outlay              | 1,526      |                 |              |                  |           |            |                  |           |       |                 | 1,526      |
| 581.90 - Interfund Transfers Out - Other Uses            |            |                 |              |                  |           | 3,616,194  |                  |           |       |                 | 3,616,194  |
| Grand Total  | 19,801,462 | 2,766,879       |              |                  |           | 13,261,580 |                  | 3,370,492 |       |                 | 39,200,413 |

Data Element Worksheet Report for FYE: 2018, Auburndale

Affiliates Report for FYE 2018

| Affiliated Entity  | Type                      | Total Revenues | Total Expenditures | Total Debt |
|--|---------------------------|----------------|--------------------|------------|
| Special District - Auburndale Community Redevelopment Agency | Blended in Primary Report | \$1,934,177    | \$2,766,879        | \$0        |

