

Unit Information

Unit Type: City

Year: 2015

Unit Name: Avon Park

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Julian Deleon

Title: City Manager

Phone: (863) 452-4403

Address:

110 East Main Street
Avon Park, FL 33825-3945

Contact Information

Name: Mr. Julian Deleon

Title: City Manager

Phone: (863) 452-4403

Email: jdeleon@avonpark.cc

Address:

110 East Main Street
Avon Park, FL 33825-3945

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/30/2016

Audit Received Date: 6/30/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$0

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/15/2016

Auditor Name: CliftonLarsonAllen LLP

Address:
435 South Commerce Ave
Sebring, FL 33870

Certification

Chief Financial Officer

Name: Julian Deleon

Title: City Manager

Chairman/Elected Official

Name: Sharon Schuler

Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

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

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Revenues Report for FYE 2015

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes | 73,823 | 142,538 | | | | | | | | | 216,361 |
| 312100 - Local Option Taxes | 316,577 | | | | | | | | | | 316,577 |
| 312510 - Fire Insurance Premium Tax (Firefighters' Pension) | 41,577 | | | | | | | | | | 41,577 |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement) | 54,943 | | | | | | | | | | 54,943 |
| 312600 - Discretionary Sales Surtaxes | | 953,252 | | | | | | | | | 953,252 |
| 314100 - Utility Service Tax - Electricity | 666,373 | | | | | | | | | | 666,373 |
| 314300 - Utility Service Tax - Water | 124,039 | | | | | | | | | | 124,039 |
| 314400 - Utility Service Tax - Gas | 27,077 | | | | | | | | | | 27,077 |
| 315000 - Communications Service Tax (Chapter 202) | 215,342 | | | | | | | | | | 215,342 |
| 316000 - Local Business Tax (Chapter 205) | 29,080 | | | | | | | | | | 29,080 |
| 323100 - Franchise Fee - Electricity | 598,581 | | | | | | | | | | 598,581 |
| 323400 - Franchise Fee - Gas | 12,097 | | | | | | | | | | 12,097 |
| 324210 - Impact Fees - Residential - Physical Environment | | | | | | 63,103 | | | | | 63,103 |
| 325200 - Special Assessments - Charges for Public Services | 836,674 | | | | | | | | | | 836,674 |
| 329000 - Other Permits, Fees & Special Assessments | 1,034 | | | | | | | | | | 1,034 |
| 331410 - Federal Grant - Airport Development | | | | | | 787,515 | | | | | 787,515 |
| 335120 - State Revenue Sharing - Proceeds | 382,538 | | | | | | | | | | 382,538 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 4,355 | | | | | | | | | | 4,355 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 6,258 | | | | | | | | | | 6,258 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 485,555 | | | | | | | | | | 485,555 |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | 3,120 | | | | | | | | | | 3,120 |
| 335410 - State Revenue Sharing - Airport Development | 214 | | | | | | | | | | 214 |
| 335500 - State Revenue Sharing - Economic Environment | 54,091 | | | | | | | | | | 54,091 |
| 335900 - State Revenue Sharing - Other | 22,761 | | | | | | | | | | 22,761 |
| 337400 - Local Government Unit Grant - Transportation | | 362,329 | | | | | | | | | 362,329 |
| 337700 - Local Government Unit Grant - Culture/Recreation | 110,000 | 30,000 | | | | | | | | | 140,000 |
| 339000 - Payments From Other Local Units In Lieu Of Taxes | 11,732 | | | | | | | | | | 11,732 |
| 341900 - Other General Government Charges and Fees | 2,000 | | | | | | | | | | 2,000 |
| 342200 - Service Charge - Fire Protection | 3,822 | | | | | | | | | | 3,822 |
| 343300 - Service Charge - Water Utility | | | | | | 2,808,135 | | | | | 2,808,135 |
| 343400 - Service Charge - Garbage/Solid Waste | | | | | | 1,368,668 | | | | | 1,368,668 |
| 343500 - Service Charge - Sewer/Wastewater Utility | | | | | | 2,176,728 | | | | | 2,176,728 |
| 344100 - Service Charge - Airports | | | | | | 19,907 | | | | | 19,907 |
| 347200 - Service Charge - Parks and Recreation | 11,238 | | | | | | | | | | 11,238 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | 19,710 | | | | | | | | | | 19,710 |
| 351300 - Judgments and Fines - As Decided by County Court Civil | 1,405 | | | | | | | | | | 1,405 |
| 359000 - Other Judgments, Fines and Forfeits | 15,306 | | | | | | | | | | 15,306 |
| 361100 - Interest | 1,068 | 1,215 | | | | 9,151 | | | | | 11,434 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | 607 | 797 | | | | 3,884 | | -18,510 | | | -13,222 |
| 362000 - Rents and Royalties | 71,086 | | | | | 280,036 | | | | | 351,122 |
| 364000 - Disposition of Fixed Assets | | | | | | 2,613 | | | | | 2,613 |
| 365000 - Sale of Surplus Materials and Scrap | 20,958 | | | | | 6,312 | | | | | 27,270 |
| 368000 - Pension Fund Contributions | | | | | | | | 637,818 | | | 637,818 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 369900 - Other Miscellaneous Revenues | 41,477 | 13,039 | | | | 45,886 | | | | | 100,402 |
| 381000 - Inter-Fund Group Transfers In | 690,716 | 5,001 | | | | | | | | | 695,717 |
| 389700 - Proprietary - Capital Contributions from Other Public Source | | | | | | 5,307 | | | | | 5,307 |
| Grand Total | 4,957,234 | 1,508,171 | | | | 7,577,245 | | 619,308 | | | 14,661,958 |

Expenditures Report for FYE 2015

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 511.10 - Legislative - Personnel Services | 20,854 | | | | | | | | | | 20,854 |
| 511.30 - Legislative - Operating Expenses | 5,894 | | | | | | | | | | 5,894 |
| 512.10 - Executive - Personnel Services | 151,500 | | | | | | | | | | 151,500 |
| 512.30 - Executive - Operating Expenses | 14,764 | | | | | | | | | | 14,764 |
| 513.10 - Financial and Administrative - Personnel Services | 16,965 | | | | | | | | | | 16,965 |
| 513.30 - Financial and Administrative - Operating Expenses | 72,120 | | | | | | | | | | 72,120 |
| 514.30 - Legal Counsel - Operating Expenses | 142,452 | | | | | | | | | | 142,452 |
| 515.30 - Comprehensive Planning - Operating Expenses | 20,000 | | | | | | | | | | 20,000 |
| 519.30 - Other General Government - Operating Expenses | 140,795 | | | | | | | | | | 140,795 |
| 519.60 - Other General Government - Capital Outlay | | 14,400 | | | | | | | | | 14,400 |
| 521.10 - Law Enforcement - Personnel Services | 286,680 | | | | | | | | | | 286,680 |
| 521.30 - Law Enforcement - Operating Expenses | 1,098,316 | | | | | | | 370,977 | | | 1,469,293 |
| 521.60 - Law Enforcement - Capital Outlay | | 22,800 | | | | | | | | | 22,800 |
| 522.10 - Fire Control - Personnel Services | 1,302,294 | | | | | | | | | | 1,302,294 |
| 522.30 - Fire Control - Operating Expenses | 172,393 | | | | | | | 315,979 | | | 488,372 |
| 529.10 - Other Public Safety - Personnel Services | 116,067 | | | | | | | | | | 116,067 |
| 529.30 - Other Public Safety - Operating Expenses | 24,964 | | | | | | | | | | 24,964 |
| 534.10 - Garbage/Solid Waste - Personnel Services | | | | | | 405,008 | | | | | 405,008 |
| 534.30 - Garbage/Solid Waste - Operating Expenses | | | | | | 649,293 | | | | | 649,293 |
| 536.10 - Water/Sewer Services - Personnel Services | | | | | | 824,685 | | | | | 824,685 |
| 536.30 - Water/Sewer Services - Operating Expenses | | | | | | 2,096,795 | | | | | 2,096,795 |
| 541.10 - Road/Street Facilities - Personnel Services | 104,632 | | | | | | | | | | 104,632 |
| 541.30 - Road/Street Facilities - Operating Expenses | 223,245 | | | | | | | | | | 223,245 |
| 541.60 - Road/Street Facilities - Capital Outlay | 15,550 | 565,643 | | | | | | | | | 581,193 |
| 542.30 - Airports - Operating Expenses | | | | | | 805,080 | | | | | 805,080 |
| 559.10 - Other Economic Development - Personnel Services | | 37,403 | | | | | | | | | 37,403 |
| 559.30 - Other Economic Development - Operating Expenses | | 83,099 | | | | | | | | | 83,099 |
| 572.10 - Parks/Recreation - Personnel Services | 119,633 | | | | | | | | | | 119,633 |
| 572.30 - Parks/Recreation - Operating Expenses | 246,366 | | | | | | | | | | 246,366 |
| 572.60 - Parks/Recreation - Capital Outlay | | 384,742 | | | | | | | | | 384,742 |
| 581.30 - Interfund Transfers Out - Operating Expenses | 5,001 | | | | | 690,716 | | | | | 695,717 |
| Grand Total | 4,300,485 | 1,108,087 | | | | 5,471,577 | | 686,956 | | | 11,567,105 |

Affiliates Report for FYE 2015

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|---|---------------------------|----------------|--------------------|--------------|
| Special District - Avon Park Community Redevelopment Agency | Blended in Primary Report | \$160,578 | \$99,662 | \$0 |
| Special District - Avon Park Housing Authority | Independently Reported | \$1,731,427 | \$1,984,107 | \$14,954,283 |