

| Unit Information   |   |
|--|---|
| Unit Type: City  | Year: 2017  |
| Unit Name: Altamonte Springs                               | Unit Dependency:  |
| Unit Status: Active  |   |
| <b>Location Information</b>                                | <b>Contact Information</b>                              |
| Name: Mr. Mark B. Debord                                   | Name: Ms. Cam McCoy                                     |
| Title: Finance Director                                    | Title: Deputy Finance Director                          |
| Phone: (407) 571-8093                                      | Phone: (407) 571-8093                                   |
|  | Email: camccoy@altamonte.org                            |
| Address:   | Address:  |
| 225 Newburyport Avenue<br>Altamonte Springs, FL 32701-3697 | 225 Newburyport Ave<br>Altamonte Springs, FL 32701-3697 |

| AFR Details          |            |
|----------------------|------------|
| <b>Original AFR</b>  |            |
| AFR Status:          | Certified  |
| AFR Received Date:   | 4/9/2018   |
| Audit Received Date: | 7/20/2018  |
| Submission Type:     | Electronic |

| Long-Term Debt Information |
|----------------------------|
| Long-Term Debt: \$0        |

## Audit Information

Was an audit performed?   Yes

Audit Performed Date: 3/19/2018

Auditor Name: Moore Stephens Lovelace CPAs  
& Advisors

Address:  
255 S Orange Ave Suite 600  
Orlando, FL 32801

| Certification   |  |     |    |                          |                                     |                          |                          |
|---|--|-----|----|--------------------------|-------------------------------------|--------------------------|--------------------------|
| Chief Financial Officer   | Chairman/Elected Official  |     |    |                          |                                     |                          |                          |
| Name: Mark DeBord   | Name: Patricia Bates   |     |    |                          |                                     |                          |                          |
| Title: Finance Director   | Title: Mayor   |     |    |                          |                                     |                          |                          |
| <p>Have You Experienced a Financial Emergency in this year?</p> <p>If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?</p> |  |     |    |                          |                                     |                          |                          |
|   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes   | No   |     |    |                          |                                     |                          |                          |
| <input type="checkbox"/>  | <input checked="" type="checkbox"/>  |     |    |                          |                                     |                          |                          |
| <input type="checkbox"/>  | <input type="checkbox"/>   |     |    |                          |                                     |                          |                          |

Revenues Report for FYE 2017

| Account Code   | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes  | 8,221,568 |                 |              |                  |           |            |                  |         |       |                 | 8,221,568 |
| 312100 - Local Option Taxes  | 670,411   |                 |              |                  |           |            |                  |         |       |                 | 670,411   |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement ) |           | 361,244         |              |                  |           |            |                  |         |       |                 | 361,244   |
| 312600 - Discretionary Sales Surtaxes                                  |           |                 |              | 3,665,829        |           |            |                  |         |       |                 | 3,665,829 |
| 314100 - Utility Service Tax - Electricity                             | 3,453,262 |                 |              |                  |           |            |                  |         |       |                 | 3,453,262 |
| 314300 - Utility Service Tax - Water                                   | 343,729   |                 |              |                  |           |            |                  |         |       |                 | 343,729   |
| 314400 - Utility Service Tax - Gas                                     | 35,871    |                 |              |                  |           |            |                  |         |       |                 | 35,871    |
| 314800 - Utility Service Tax - Propane                                 | 27,744    |                 |              |                  |           |            |                  |         |       |                 | 27,744    |
| 315000 - Communications Service Tax (Chapter 202)                      | 1,870,666 |                 |              |                  |           |            |                  |         |       |                 | 1,870,666 |
| 316000 - Local Business Tax (Chapter 205)                              | 857,650   |                 |              |                  |           |            |                  |         |       |                 | 857,650   |
| 322000 - Building Permits  |           | 1,269,049       |              |                  |           |            |                  |         |       |                 | 1,269,049 |
| 323100 - Franchise Fee - Electricity                                   | 3,490,504 |                 |              |                  |           |            |                  |         |       |                 | 3,490,504 |
| 323400 - Franchise Fee - Gas   | 71,541    |                 |              |                  |           |            |                  |         |       |                 | 71,541    |
| 323700 - Franchise Fee - Solid Waste                                   | 863,420   |                 |              |                  |           |            |                  |         |       |                 | 863,420   |
| 324110 - Impact Fees - Residential - Public Safety                     |           |                 |              | 52,194           |           |            |                  |         |       |                 | 52,194    |
| 324120 - Impact Fees - Commercial - Public Safety                      |           |                 |              | 1,346            |           |            |                  |         |       |                 | 1,346     |
| 324210 - Impact Fees - Residential - Physical Environment              |           |                 |              | 48,133           |           |            |                  |         |       |                 | 48,133    |
| 324310 - Impact Fees - Residential - Transportation                    |           |                 |              | 196,980          |           |            |                  |         |       |                 | 196,980   |
| 324320 - Impact Fees - Commercial - Transportation                     |           |                 |              | 5,207            |           |            |                  |         |       |                 | 5,207     |
| 324610 - Impact Fees - Residential - Culture/Recreation                |           |                 |              | 5,183            |           |            |                  |         |       |                 | 5,183     |
| 324620 - Impact Fees - Commercial - Culture/Recreation                 |           |                 |              | 1,296            |           |            |                  |         |       |                 | 1,296     |
| 329000 - Other Permits, Fees & Special Assessments                     | 8,655     |                 |              |                  |           |            |                  |         |       |                 | 8,655     |
| 331100 - Federal Grant - General Government                            | 304,569   |                 |              |                  |           |            |                  |         |       |                 | 304,569   |
| 331200 - Federal Grant - Public Safety                                 | 21,686    | 6,040           |              |                  |           |            |                  |         |       |                 | 27,726    |
| 331310 - Federal Grant - Water Supply System                           |           |                 |              |                  |           | 477,984    |                  |         |       |                 | 477,984   |
| 331350 - Federal Grant - Sewer/Wastewater                              |           |                 |              |                  |           | 21,560     |                  |         |       |                 | 21,560    |
| 331390 - Federal Grant - Other Physical Environment                    |           | 130,912         |              |                  |           |            |                  |         |       |                 | 130,912   |
| 334310 - State Grant - Water Supply System                             |           |                 |              |                  |           | 418,624    |                  |         |       |                 | 418,624   |
| 334360 - State Grant - Stormwater Management                           |           | 146,625         |              |                  |           |            |                  |         |       |                 | 146,625   |
| 334700 - State Grant - Culture/Recreation                              | 17,802    |                 |              |                  |           |            |                  |         |       |                 | 17,802    |
| 335120 - State Revenue Sharing - Proceeds                              | 1,495,784 |                 |              |                  |           |            |                  |         |       |                 | 1,495,784 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses           | 37,510    |                 |              |                  |           |            |                  |         |       |                 | 37,510    |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax  | 2,941,580 |                 |              |                  |           |            |                  |         |       |                 | 2,941,580 |
| 335490 - State Revenue Sharing - Other Transportation                  | 35,084    |                 |              |                  |           |            |                  |         |       |                 | 35,084    |
| 337200 - Local Government Unit Grant - Public Safety                   | 167,000   |                 |              |                  |           |            |                  |         |       |                 | 167,000   |
| 341200 - Internal Service Fund Fees and Charges                        | 442,719   |                 |              |                  |           |            | 637,000          |         |       |                 | 1,079,719 |
| 341300 - Administrative Service Fees                                   | 4,395,000 |                 |              |                  |           |            |                  |         |       |                 | 4,395,000 |
| 341900 - Other General Government Charges and Fees                     | 124,388   |                 |              |                  |           |            |                  |         |       |                 | 124,388   |
| 342100 - Service Charge - Law Enforcement Services                     | 333,557   |                 |              |                  |           |            |                  |         |       |                 | 333,557   |
| 342500 - Service Charge - Protective Inspection Fees                   |           | 1,022,813       |              |                  |           |            |                  |         |       |                 | 1,022,813 |
| 343300 - Service Charge - Water Utility                                |           |                 |              |                  |           | 8,704,438  |                  |         |       |                 | 8,704,438 |
| 343400 - Service Charge - Garbage/Solid Waste                          |           |                 |              |                  |           | 1,782,261  |                  |         |       |                 | 1,782,261 |
| 343500 - Service Charge - Sewer/Wastewater Utility                     |           |                 |              |                  |           | 9,581,211  |                  |         |       |                 | 9,581,211 |
| 343600 - Service Charge - Water/Sewer Combination Utility              |           | 1,924,734       |              |                  |           |            |                  |         |       |                 | 1,924,734 |
| 343900 - Service Charge - Other Physical Environment Charges           | 6,114     |                 |              |                  |           | 23,461     |                  |         |       |                 | 29,575    |

| Account Code   | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 344900 - Service Charge - Other Transportation Charges           | 17,872     |                 |              | 216,081          |           |            |                  |           |       |                 | 233,953    |
| 347100 - Service Charge - Libraries                              | 10,281     |                 |              |                  |           |            |                  |           |       |                 | 10,281     |
| 347200 - Service Charge - Parks and Recreation                   | 1,068,177  |                 |              |                  |           |            |                  |           |       |                 | 1,068,177  |
| 349000 - Other Charges for Services                              | 75,482     |                 |              |                  |           |            |                  |           |       |                 | 75,482     |
| 351500 - Judgments and Fines - As Decided by Traffic Court       | 100,104    | 78,401          |              |                  |           |            |                  |           |       |                 | 178,505    |
| 354000 - Fines - Local Ordinance Violation                       | 82,870     |                 |              |                  |           |            |                  |           |       |                 | 82,870     |
| 361100 - Interest  | 274,765    | 397,595         |              | 487,951          |           | 485,205    | 17,251           | 628,428   |       |                 | 2,291,195  |
| 361300 - Net Increase (Decrease) in Fair Value of Investments    | -83,604    | -210,361        |              | -220,315         |           | -230,181   | -9,335           | 5,151,714 |       |                 | 4,397,918  |
| 361400 - Gain (Loss) on Sale of Investments                      | 2,554      | 3,515           |              | 4,164            |           | 4,437      | 145              | -512,929  |       |                 | -498,114   |
| 362000 - Rents and Royalties                                     | 29,926     |                 |              |                  |           |            |                  |           |       |                 | 29,926     |
| 364000 - Disposition of Fixed Assets                             | 49,356     | 41,431          |              | 103,093          |           | 31,463     |                  |           |       |                 | 225,343    |
| 366000 - Contributions and Donations from Private Sources        | 187,816    |                 |              | 21,700           |           |            |                  |           |       |                 | 209,516    |
| 368000 - Pension Fund Contributions                              |            |                 |              |                  |           |            |                  | 3,225,358 |       |                 | 3,225,358  |
| 369300 - Settlements   |            |                 |              |                  |           |            | 11,332           | 68,266    |       |                 | 79,598     |
| 369900 - Other Miscellaneous Revenues                            | 473,442    |                 |              | 172,157          |           | 32,676     |                  |           |       |                 | 678,275    |
| 381000 - Inter-Fund Group Transfers In                           | 1,750,000  |                 |              | 4,750,000        |           |            |                  |           |       |                 | 6,500,000  |
| 389800 - Proprietary - Capital Contributions from Private Source |            |                 |              |                  |           | 508,089    |                  |           |       |                 | 508,089    |
| Grand Total  | 34,276,855 | 5,171,998       |              | 9,510,999        |           | 21,841,228 | 656,393          | 8,560,837 |       |                 | 80,018,310 |

Expenditures Report for FYE 2017

| Account/Object Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 512.10 - Executive - Personnel Services                        | 1,319,295  |                 |              |                  |           |            |                  |         |       |                 | 1,319,295  |
| 512.30 - Executive - Operating Expenses                        | 2,396,570  |                 |              |                  |           |            |                  |         |       |                 | 2,396,570  |
| 512.60 - Executive - Capital Outlay                            |            |                 |              | 64,767           |           |            |                  |         |       |                 | 64,767     |
| 513.10 - Financial and Administrative - Personnel Services     | 2,318,765  |                 |              |                  |           |            |                  |         |       |                 | 2,318,765  |
| 513.30 - Financial and Administrative - Operating Expenses     | 1,094,741  |                 |              |                  |           |            | 661,732          | 618,009 |       |                 | 2,374,482  |
| 513.60 - Financial and Administrative - Capital Outlay         |            |                 |              | 1,051,720        |           |            |                  |         |       |                 | 1,051,720  |
| 515.10 - Comprehensive Planning - Personnel Services           | 772,034    |                 |              |                  |           |            |                  |         |       |                 | 772,034    |
| 515.30 - Comprehensive Planning - Operating Expenses           | 77,123     |                 |              |                  |           |            |                  |         |       |                 | 77,123     |
| 515.60 - Comprehensive Planning - Capital Outlay               |            |                 |              | 37,058           |           |            |                  |         |       |                 | 37,058     |
| 518.10 - Pension Benefits - Personnel Services                 |            | 361,244         |              |                  |           |            |                  |         |       |                 | 361,244    |
| 519.10 - Other General Government - Personnel Services         | 3,538,617  |                 |              |                  |           |            |                  |         |       |                 | 3,538,617  |
| 519.30 - Other General Government - Operating Expenses         | 2,837,348  |                 |              |                  |           |            |                  |         |       |                 | 2,837,348  |
| 519.60 - Other General Government - Capital Outlay             | 66,516     |                 |              | 1,394,354        |           |            |                  |         |       |                 | 1,460,870  |
| 521.10 - Law Enforcement - Personnel Services                  | 10,328,497 | 73,625          |              |                  |           |            |                  |         |       |                 | 10,402,122 |
| 521.30 - Law Enforcement - Operating Expenses                  | 399,739    | 20,032          |              |                  |           |            |                  |         |       |                 | 419,771    |
| 521.60 - Law Enforcement - Capital Outlay                      | 28,411     | 8,190           |              | 79,484           |           |            |                  |         |       |                 | 116,085    |
| 524.10 - Protective Inspections - Personnel Services           | 145,311    | 960,106         |              |                  |           |            |                  |         |       |                 | 1,105,417  |
| 524.30 - Protective Inspections - Operating Expenses           | 6,764      | 355,555         |              |                  |           |            |                  |         |       |                 | 362,319    |
| 524.60 - Protective Inspections - Capital Outlay               |            | 153,577         |              | 37,057           |           |            |                  |         |       |                 | 190,634    |
| 534.10 - Garbage/Solid Waste - Personnel Services              |            |                 |              |                  |           | 913,229    |                  |         |       |                 | 913,229    |
| 534.30 - Garbage/Solid Waste - Operating Expenses              |            |                 |              |                  |           | 899,938    |                  |         |       |                 | 899,938    |
| 536.10 - Water/Sewer Services - Personnel Services             |            |                 |              |                  |           | 6,093,276  |                  |         |       |                 | 6,093,276  |
| 536.30 - Water/Sewer Services - Operating Expenses             |            |                 |              |                  |           | 12,353,656 |                  |         |       |                 | 12,353,656 |
| 538.10 - Flood Control/Stormwater Control - Personnel Services | 352,936    | 647,131         |              |                  |           |            |                  |         |       |                 | 1,000,067  |
| 538.30 - Flood Control/Stormwater Control - Operating Expenses | 301,997    | 711,896         |              |                  |           |            |                  |         |       |                 | 1,013,893  |
| 538.60 - Flood Control/Stormwater Control - Capital Outlay     |            | 519,977         |              | 41,472           |           |            |                  |         |       |                 | 561,449    |
| 541.60 - Road/Street Facilities - Capital Outlay               |            | 5,650,519       |              | 7,734,729        |           |            |                  |         |       |                 | 13,385,248 |
| 549.10 - Other Transportation - Personnel Services             | 294,610    |                 |              |                  |           |            |                  |         |       |                 | 294,610    |
| 549.30 - Other Transportation - Operating Expenses             | 625,401    |                 |              |                  |           |            |                  |         |       |                 | 625,401    |
| 549.60 - Other Transportation - Capital Outlay                 |            |                 |              | 3,953,584        |           |            |                  |         |       |                 | 3,953,584  |
| 571.10 - Libraries - Personnel Services                        | 349,088    |                 |              |                  |           |            |                  |         |       |                 | 349,088    |
| 571.30 - Libraries - Operating Expenses                        | 16,630     |                 |              |                  |           |            |                  |         |       |                 | 16,630     |
| 571.60 - Libraries - Capital Outlay                            | 79,954     |                 |              |                  |           |            |                  |         |       |                 | 79,954     |
| 572.10 - Parks/Recreation - Personnel Services                 | 2,863,172  |                 |              |                  |           |            |                  |         |       |                 | 2,863,172  |
| 572.30 - Parks/Recreation - Operating Expenses                 | 608,033    |                 |              |                  |           |            |                  |         |       |                 | 608,033    |
| 572.60 - Parks/Recreation - Capital Outlay                     | 16,740     |                 |              | 1,470,737        |           |            |                  |         |       |                 | 1,487,477  |
| 574.10 - Special Events - Personnel Services                   | 422,575    |                 |              |                  |           |            |                  |         |       |                 | 422,575    |
| 574.30 - Special Events - Operating Expenses                   | 26,318     |                 |              |                  |           |            |                  |         |       |                 | 26,318     |
| 581.90 - Interfund Transfers Out - Other Uses                  | 2,750,000  | 3,750,000       |              |                  |           |            |                  |         |       |                 | 6,500,000  |
| Grand Total  | 34,037,185 | 13,211,852      |              | 15,864,962       |           | 20,260,099 | 661,732          | 618,009 |       |                 | 84,653,839 |

**Data Element Worksheet Report for FYE: 2017, Altamonte Springs**



Affiliates Report for FYE 2017

| Affiliated Entity   | Type                           | Total Revenues | Total Expenditures | Total Debt |
|---|--------------------------------|----------------|--------------------|------------|
| Special District - Altamonte Springs Community Redevelopment Agency | Blended in Primary Report      | \$64,354       | \$5,650,519        | \$0        |
| Special District - Altamonte Springs Health Facilities Authority    | Zero Revenues And Expenditures | \$0            | \$0                | \$0        |