

Unit Information

Unit Type: City

Year: 2018

Unit Name: Apopka

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Jamie Roberson

Title: Finance Director

Phone: (407) 703-1725

Address:

120 East Main Street
Apopka, FL 32703

Contact Information

Name: Mrs. Jamie Roberson

Title: Finance Director

Phone: (407) 703-1725

Email: jroberson@apopka.net

Address:

120 East Main Street
Apopka, FL 32703

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 8/6/2019

Audit Received Date: 8/6/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$51,384,000

Audit Information

Was an audit performed? Yes

Audit Performed Date: 7/31/2019

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:

255 S Orange Ave #600, Orlando, FL 32801

Certification

Chief Financial Officer

Name: Jamie Roberson

Title: Finance Director

Chairman/Elected Official

Name: Bryan Nelson

Title: Mayor

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	10,650,510	362,065									11,012,575
312410 - First Local Option Fuel Tax		1,683,684									1,683,684
312510 - Fire Insurance Premium Tax (Firefighters' Pension)	284,001							284,001			568,002
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement)	427,230							427,230			854,460
314100 - Utility Service Tax - Electricity	3,193,402										3,193,402
314300 - Utility Service Tax - Water	653,894										653,894
314400 - Utility Service Tax - Gas	51,710										51,710
314800 - Utility Service Tax - Propane	38,994										38,994
315000 - Communications Service Tax (Chapter 202)	1,482,053										1,482,053
316000 - Local Business Tax (Chapter 205)	148,328										148,328
322000 - Building Permits	1,722,167										1,722,167
323100 - Franchise Fee - Electricity	3,867,072										3,867,072
323400 - Franchise Fee - Gas	88,559										88,559
323700 - Franchise Fee - Solid Waste						78,548					78,548
324110 - Impact Fees - Residential - Public Safety		529,739									529,739
324210 - Impact Fees - Residential - Physical Environment						2,790,702					2,790,702
324220 - Impact Fees - Commercial - Physical Environment						724,227					724,227
324310 - Impact Fees - Residential - Transportation		440,538									440,538
324320 - Impact Fees - Commercial - Transportation		229,241									229,241
324610 - Impact Fees - Residential - Culture/Recreation		290,420									290,420
325100 - Special Assessments - Capital Improvement		65,190									65,190
329000 - Other Permits, Fees & Special Assessments	38,369										38,369
331200 - Federal Grant - Public Safety	17,485	244,521									262,006
331500 - Federal Grant - Economic Environment	55,500					276,924					332,424
334200 - State Grant - Public Safety		7,471									7,471
335120 - State Revenue Sharing - Proceeds	2,470,793										2,470,793
335140 - State Revenue Sharing - Mobile Home Licenses	25,776										25,776
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	15,192										15,192
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	8,045,627										8,045,627
335490 - State Revenue Sharing - Other Transportation	37,192										37,192
337200 - Local Government Unit Grant - Public Safety	251,318										251,318
338000 - Shared Revenue From Other Local Units	60,414										60,414
341200 - Internal Service Fund Fees and Charges	95,242										95,242
341300 - Administrative Service Fees	146,650										146,650
341800 - County Officer Commission and Fees	128,731										128,731
341900 - Other General Government Charges and Fees	68,764	40,000									108,764
342100 - Service Charge - Law Enforcement Services	415,000	450									415,450
342600 - Service Charge - Ambulance Fees	744,908										744,908
342900 - Service Charge - Other Public Safety Charges and Fees	115,426										115,426
343300 - Service Charge - Water Utility						10,170,342					10,170,342
343400 - Service Charge - Garbage/Solid Waste						4,438,662					4,438,662
343500 - Service Charge - Sewer/Wastewater Utility						6,879,073					6,879,073
343700 - Service Charge - Conservation and Resource Management		434,687									434,687
343800 - Service Charge - Cemetery	8,825										8,825

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343900 - Service Charge - Other Physical Environment Charges	63,599										63,599
344100 - Service Charge - Airports						296,034					296,034
344900 - Service Charge - Other Transportation Charges		568,974									568,974
347200 - Service Charge - Parks and Recreation	570,760										570,760
347400 - Service Charge - Special Events	30,252										30,252
349000 - Other Charges for Services		347,107									347,107
351100 - Judgments and Fines - As Decided by County Court Criminal	383,983										383,983
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	40,533	85,187									125,720
351300 - Judgments and Fines - As Decided by County Court Civil		18,554									18,554
354000 - Fines - Local Ordinance Violation	1,551,635										1,551,635
359000 - Other Judgments, Fines and Forfeits		76,848									76,848
361100 - Interest	187,468	162,617				143,500		11,557,294			12,050,879
361200 - Dividends	15,424										15,424
362000 - Rents and Royalties	171,049					38,919					209,968
364000 - Disposition of Fixed Assets	1,221,016	7,500				-1,631,898					-403,382
365000 - Sale of Surplus Materials and Scrap						1,176,024					1,176,024
366000 - Contributions and Donations from Private Sources	266,512	134,544									401,056
368000 - Pension Fund Contributions								7,102,497			7,102,497
369300 - Settlements	61,041										61,041
369900 - Other Miscellaneous Revenues	153					911,184		112,429			1,023,766
381000 - Inter-Fund Group Transfers In	7,333,831	1,488,702									8,822,533
383000 - Installment Purchases & Capital Lease Proceeds	501,901	8,450				50					510,401
384000 - Debt Proceeds	2,805,000										2,805,000
389300 - Proprietary - State Grants and Donations						1,533,765					1,533,765
389400 - Proprietary - Other Grants and Donations						3,006,207					3,006,207
389900 - Proprietary - Other Non-Operating Sources						1,894					1,894
Grand Total	50,553,289	7,226,489				30,834,157		19,483,451			108,097,386

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	1,097,145										1,097,145
512.30 - Executive - Operating Expenses	544,920	7,494									552,414
512.60 - Executive - Capital Outlay	71,771										71,771
513.10 - Financial and Administrative - Personnel Services	1,060,637										1,060,637
513.30 - Financial and Administrative - Operating Expenses	1,397,657							37,175			1,434,832
513.90 - Financial and Administrative - Other Uses								136,957			136,957
515.10 - Comprehensive Planning - Personnel Services	1,047,336										1,047,336
515.30 - Comprehensive Planning - Operating Expenses	189,036	61,391									250,427
517.70 - Debt Service Payments - Debt Service						724,548					724,548
518.30 - Pension Benefits - Operating Expenses								6,049,142			6,049,142
519.10 - Other General Government - Personnel Services	3,610,765										3,610,765

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.30 - Other General Government - Operating Expenses	2,224,257										2,224,257
519.60 - Other General Government - Capital Outlay	294,410										294,410
521.10 - Law Enforcement - Personnel Services	11,929,094	366,059						94,284			12,389,437
521.30 - Law Enforcement - Operating Expenses	1,760,053	140,956						38,944			1,939,953
521.60 - Law Enforcement - Capital Outlay	1,052,650	52,439									1,105,089
522.10 - Fire Control - Personnel Services	4,697,039										4,697,039
522.30 - Fire Control - Operating Expenses	553,377							36,310			589,687
522.60 - Fire Control - Capital Outlay	2,310,299										2,310,299
522.80 - Fire Control - Grants and Aids	3,531										3,531
524.10 - Protective Inspections - Personnel Services	659,193										659,193
524.30 - Protective Inspections - Operating Expenses	20,463										20,463
526.10 - Ambulance and Rescue Services - Personnel Services	6,499,642										6,499,642
526.30 - Ambulance and Rescue Services - Operating Expenses	375,908										375,908
526.60 - Ambulance and Rescue Services - Capital Outlay	590,989										590,989
533.10 - Water Utility Services - Personnel Services						2,107,688					2,107,688
533.30 - Water Utility Services - Operating Expenses						6,127,682					6,127,682
534.10 - Garbage/Solid Waste - Personnel Services						1,377,142					1,377,142
534.30 - Garbage/Solid Waste - Operating Expenses		2,343,374				2,490,768					4,834,142
534.70 - Garbage/Solid Waste - Debt Service						8,315					8,315
535.10 - Sewer/Wastewater Services - Personnel Services						2,214,829					2,214,829
535.30 - Sewer/Wastewater Services - Operating Expenses						4,052,927					4,052,927
536.10 - Water/Sewer Services - Personnel Services						901,995					901,995
536.30 - Water/Sewer Services - Operating Expenses						182,494					182,494
536.70 - Water/Sewer Services - Debt Service						-157,369					-157,369
538.30 - Flood Control/Stormwater Control - Operating Expenses		24,252									24,252
538.60 - Flood Control/Stormwater Control - Capital Outlay		107,120									107,120
539.10 - Other Physical Environment - Personnel Services	106,665					1,584,617					1,691,282
539.30 - Other Physical Environment - Operating Expenses	30,236	7,220				47,699					85,155
541.10 - Road/Street Facilities - Personnel Services		442,696									442,696
541.30 - Road/Street Facilities - Operating Expenses		3,174,288									3,174,288
541.60 - Road/Street Facilities - Capital Outlay		1,296,752									1,296,752
541.80 - Road/Street Facilities - Grants and Aids		95,211									95,211
542.30 - Airports - Operating Expenses						306,182					306,182
572.10 - Parks/Recreation - Personnel Services	2,000,185										2,000,185
572.30 - Parks/Recreation - Operating Expenses	1,265,081										1,265,081
572.60 - Parks/Recreation - Capital Outlay	61,577	758,431									820,008
581.90 - Interfund Transfers Out - Other Uses	1,078,782	629,698				7,114,053					8,822,533
590.70 - Other Non-Operating Disbursements - Debt Service	3,387,236	1,586									3,388,822
Grand Total	49,919,934	9,508,967				29,083,570		6,392,812			94,905,283

Data Element Worksheet Report for FYE: 2018, Apopka

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Apopka Community Redevelopment Agency	Blended in Primary Report	\$392,395	\$61,391	\$0