

**Unit Information**

Unit Type: City

Year: 2019

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: Verified By DFS

AFR Received Date: 3/17/2020

Audit Received Date: 3/17/2020

Submission Type: Electronic

**Long-Term Debt Information**

Long-Term Debt: \$45,374,400

**Audit Information**

Was an audit performed? Yes

Audit Performed Date: 3/9/2020

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?

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

**Revenues Report for FYE 2019**

| Account Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total     |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes   | 4,059,111 | 1,391,618       |              |                  |           |            |                  |           |       |                 | 5,450,729 |
| 312300 - County Ninth-Cent Voted Fuel Tax                             | 77,497    |                 |              |                  |           |            |                  |           |       |                 | 77,497    |
| 312410 - First Local Option Fuel Tax                                  | 430,389   |                 |              |                  |           |            |                  |           |       |                 | 430,389   |
| 312420 - Second Local Option Fuel Tax                                 | 271,557   |                 |              |                  |           |            |                  |           |       |                 | 271,557   |
| 314100 - Utility Service Tax - Electricity                            | 2,045,376 |                 |              |                  |           |            |                  |           |       |                 | 2,045,376 |
| 314300 - Utility Service Tax - Water                                  | 352,683   |                 |              |                  |           |            |                  |           |       |                 | 352,683   |
| 314400 - Utility Service Tax - Gas                                    | 97,954    |                 |              |                  |           |            |                  |           |       |                 | 97,954    |
| 315000 - Communications Service Tax (Chapter 202)                     | 457,451   |                 |              |                  |           |            |                  |           |       |                 | 457,451   |
| 316000 - Local Business Tax (Chapter 205)                             | 33,047    |                 |              |                  |           |            |                  |           |       |                 | 33,047    |
| 322000 - Building Permits   | 293,966   |                 |              |                  |           |            |                  |           |       |                 | 293,966   |
| 323100 - Franchise Fee - Electricity                                  | 1,808,948 |                 |              |                  |           |            |                  |           |       |                 | 1,808,948 |
| 323400 - Franchise Fee - Gas  | 14,541    |                 |              |                  |           |            |                  |           |       |                 | 14,541    |
| 324120 - Impact Fees - Commercial - Public Safety                     | 179,650   |                 |              |                  |           |            |                  |           |       |                 | 179,650   |
| 324210 - Impact Fees - Residential - Physical Environment             |           |                 |              |                  |           | 1,821,040  |                  |           |       |                 | 1,821,040 |
| 324610 - Impact Fees - Residential - Culture/Recreation               | 143,658   |                 |              |                  |           |            |                  |           |       |                 | 143,658   |
| 329000 - Other Permits, Fees & Special Assessments                    | 205,776   |                 |              |                  |           |            |                  |           |       |                 | 205,776   |
| 331100 - Federal Grant - General Government                           | 184,729   |                 |              |                  |           |            |                  |           |       |                 | 184,729   |
| 331200 - Federal Grant - Public Safety                                | 26,721    |                 |              |                  |           |            |                  |           |       |                 | 26,721    |
| 334100 - State Grant - General Government                             | 12,488    |                 |              |                  |           |            |                  |           |       |                 | 12,488    |
| 335140 - State Revenue Sharing - Mobile Home Licenses                 | 49,317    |                 |              |                  |           |            |                  |           |       |                 | 49,317    |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses          | 9,793     |                 |              |                  |           |            |                  |           |       |                 | 9,793     |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 1,473,901 |                 |              |                  |           |            |                  |           |       |                 | 1,473,901 |
| 335290 - State Revenue Sharing - Other Public Safety                  | 266,663   |                 |              |                  |           |            |                  |           |       |                 | 266,663   |
| 335490 - State Revenue Sharing - Other Transportation                 | 137,637   |                 |              |                  |           |            |                  |           |       |                 | 137,637   |
| 337200 - Local Government Unit Grant - Public Safety                  | 642,247   |                 |              |                  |           |            |                  |           |       |                 | 642,247   |
| 337300 - Local Government Unit Grant - Physical Environment           |           |                 |              |                  |           | 150,000    |                  |           |       |                 | 150,000   |
| 337700 - Local Government Unit Grant - Culture/Recreation             | 1,381,797 |                 |              |                  |           |            |                  |           |       |                 | 1,381,797 |
| 338000 - Shared Revenue From Other Local Units                        | 10,116    |                 |              |                  |           |            |                  |           |       |                 | 10,116    |
| 341900 - Other General Government Charges and Fees                    | 431,564   |                 |              |                  |           |            |                  |           |       |                 | 431,564   |
| 342100 - Service Charge - Law Enforcement Services                    | 119,942   |                 |              |                  |           |            |                  |           |       |                 | 119,942   |
| 343300 - Service Charge - Water Utility                               |           |                 |              |                  |           | 6,002,870  |                  |           |       |                 | 6,002,870 |
| 343400 - Service Charge - Garbage/Solid Waste                         | 1,706,904 |                 |              |                  |           |            |                  |           |       |                 | 1,706,904 |
| 343500 - Service Charge - Sewer/Wastewater Utility                    |           |                 |              |                  |           | 6,911,732  |                  |           |       |                 | 6,911,732 |
| 343900 - Service Charge - Other Physical Environment Charges          | 62,576    |                 |              |                  |           |            |                  |           |       |                 | 62,576    |
| 344900 - Service Charge - Other Transportation Charges                | 114,129   |                 |              |                  |           |            |                  |           |       |                 | 114,129   |
| 347100 - Service Charge - Libraries                                   | 36,301    |                 |              |                  |           |            |                  |           |       |                 | 36,301    |
| 347200 - Service Charge - Parks and Recreation                        | 194,071   |                 |              |                  |           |            |                  |           |       |                 | 194,071   |
| 347500 - Service Charge - Special Recreation Facilities               | 389,625   |                 |              |                  |           |            |                  |           |       |                 | 389,625   |
| 351100 - Judgments and Fines - As Decided by County Court Criminal    | 75,478    |                 |              |                  |           |            |                  |           |       |                 | 75,478    |
| 354000 - Fines - Local Ordinance Violation                            | 4,320     |                 |              |                  |           |            |                  |           |       |                 | 4,320     |
| 361100 - Interest   | 174,055   | 180             |              |                  |           | 36,461     |                  |           |       |                 | 210,696   |
| 361300 - Net Increase (Decrease) in Fair Value of Investments         |           |                 |              |                  |           |            |                  | 1,627,855 |       |                 | 1,627,855 |
| 362000 - Rents and Royalties  | 92,000    |                 |              |                  |           |            |                  |           |       |                 | 92,000    |
| 364000 - Disposition of Fixed Assets                                  | 23,066    |                 |              |                  |           | -10,390    |                  |           |       |                 | 12,676    |
| 366000 - Contributions and Donations from Private Sources             | 15,630    |                 |              |                  |           | 514,097    |                  |           |       |                 | 529,727   |

| Account Code                           | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 368000 - Pension Fund Contributions    |            |                 |              |                  |           |            |                  | 3,046,336 |       |                 | 3,046,336  |
| 369300 - Settlements                   | 63,706     |                 |              |                  |           |            |                  |           |       |                 | 63,706     |
| 369900 - Other Miscellaneous Revenues  | 67,294     | 122,492         |              |                  |           |            |                  |           |       |                 | 189,786    |
| 381000 - Inter-Fund Group Transfers In | 3,497,112  |                 |              |                  |           |            |                  |           |       |                 | 3,497,112  |
| 384000 - Debt Proceeds                 | 187,536    |                 |              |                  |           |            |                  |           |       |                 | 187,536    |
| Grand Total                            | 21,922,322 | 1,514,290       |              |                  |           | 15,425,810 |                  | 4,674,191 |       |                 | 43,536,613 |

## Expenditures Report for FYE 2019

| Account/Object Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total     |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services                  | 56,739    |                 |              |                  |           |            |                  |           |       |                 | 56,739    |
| 511.30 - Legislative - Operating Expenses                  | 123,044   |                 |              |                  |           |            |                  |           |       |                 | 123,044   |
| 512.10 - Executive - Personnel Services                    | 556,924   |                 |              |                  |           |            |                  |           |       |                 | 556,924   |
| 512.30 - Executive - Operating Expenses                    | -59,570   |                 |              |                  |           |            |                  |           |       |                 | -59,570   |
| 513.10 - Financial and Administrative - Personnel Services | 381,750   |                 |              |                  |           |            |                  |           |       |                 | 381,750   |
| 513.30 - Financial and Administrative - Operating Expenses | 529,864   |                 |              |                  |           |            |                  |           |       |                 | 529,864   |
| 513.60 - Financial and Administrative - Capital Outlay     | 72,174    |                 |              |                  |           |            |                  |           |       |                 | 72,174    |
| 514.10 - Legal Counsel - Personnel Services                | 7,798     |                 |              |                  |           |            |                  |           |       |                 | 7,798     |
| 514.30 - Legal Counsel - Operating Expenses                | 96,919    |                 |              |                  |           |            |                  |           |       |                 | 96,919    |
| 518.10 - Pension Benefits - Personnel Services             |           |                 |              |                  |           |            |                  | 3,224,832 |       |                 | 3,224,832 |
| 518.30 - Pension Benefits - Operating Expenses             |           |                 |              |                  |           |            |                  | 288,528   |       |                 | 288,528   |
| 519.10 - Other General Government - Personnel Services     | 232,217   |                 |              |                  |           |            |                  |           |       |                 | 232,217   |
| 521.10 - Law Enforcement - Personnel Services              | 3,815,739 |                 |              |                  |           |            |                  |           |       |                 | 3,815,739 |
| 521.30 - Law Enforcement - Operating Expenses              | 871,719   |                 |              |                  |           |            |                  |           |       |                 | 871,719   |
| 521.60 - Law Enforcement - Capital Outlay                  | 275,063   |                 |              |                  |           |            |                  |           |       |                 | 275,063   |
| 522.10 - Fire Control - Personnel Services                 | 2,036,848 |                 |              |                  |           |            |                  |           |       |                 | 2,036,848 |
| 522.30 - Fire Control - Operating Expenses                 | 251,464   |                 |              |                  |           |            |                  |           |       |                 | 251,464   |
| 522.60 - Fire Control - Capital Outlay                     | 1,661,884 |                 |              |                  |           |            |                  |           |       |                 | 1,661,884 |
| 522.70 - Fire Control - Debt Service                       | 8,349     |                 |              |                  |           |            |                  |           |       |                 | 8,349     |
| 524.10 - Protective Inspections - Personnel Services       | 514,484   |                 |              |                  |           |            |                  |           |       |                 | 514,484   |
| 524.30 - Protective Inspections - Operating Expenses       | 91,998    |                 |              |                  |           |            |                  |           |       |                 | 91,998    |
| 524.60 - Protective Inspections - Capital Outlay           | 449       |                 |              |                  |           |            |                  |           |       |                 | 449       |
| 534.10 - Garbage/Solid Waste - Personnel Services          | 690,823   |                 |              |                  |           |            |                  |           |       |                 | 690,823   |
| 534.30 - Garbage/Solid Waste - Operating Expenses          | 881,604   |                 |              |                  |           |            |                  |           |       |                 | 881,604   |
| 534.60 - Garbage/Solid Waste - Capital Outlay              | 595,854   |                 |              |                  |           |            |                  |           |       |                 | 595,854   |
| 536.10 - Water/Sewer Services - Personnel Services         |           |                 |              |                  |           | 1,558,700  |                  |           |       |                 | 1,558,700 |
| 536.30 - Water/Sewer Services - Operating Expenses         |           |                 |              |                  |           | 7,519,622  |                  |           |       |                 | 7,519,622 |
| 536.70 - Water/Sewer Services - Debt Service               |           |                 |              |                  |           | 1,342,301  |                  |           |       |                 | 1,342,301 |
| 539.10 - Other Physical Environment - Personnel Services   | 912,353   |                 |              |                  |           |            |                  |           |       |                 | 912,353   |
| 539.30 - Other Physical Environment - Operating Expenses   | 310,700   |                 |              |                  |           |            |                  |           |       |                 | 310,700   |
| 539.60 - Other Physical Environment - Capital Outlay       | 34,536    |                 |              |                  |           |            |                  |           |       |                 | 34,536    |
| 541.10 - Road/Street Facilities - Personnel Services       | 419,313   |                 |              |                  |           |            |                  |           |       |                 | 419,313   |
| 541.30 - Road/Street Facilities - Operating Expenses       | 385,135   |                 |              |                  |           |            |                  |           |       |                 | 385,135   |
| 541.60 - Road/Street Facilities - Capital Outlay           | 725,426   |                 |              |                  |           |            |                  |           |       |                 | 725,426   |



| Account/Object Code                                      | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 559.30 - Other Economic Development - Operating Expenses |            | 211,940         |              |                  |           |            |                  |           |       |                 | 211,940    |
| 559.60 - Other Economic Development - Capital Outlay     |            | 1,285,796       |              |                  |           |            |                  |           |       |                 | 1,285,796  |
| 571.10 - Libraries - Personnel Services                  | 489,904    |                 |              |                  |           |            |                  |           |       |                 | 489,904    |
| 571.30 - Libraries - Operating Expenses                  | 174,153    |                 |              |                  |           |            |                  |           |       |                 | 174,153    |
| 572.10 - Parks/Recreation - Personnel Services           | 994,144    |                 |              |                  |           |            |                  |           |       |                 | 994,144    |
| 572.30 - Parks/Recreation - Operating Expenses           | 1,716,966  |                 |              |                  |           |            |                  |           |       |                 | 1,716,966  |
| 572.60 - Parks/Recreation - Capital Outlay               | 286,508    |                 |              |                  |           |            |                  |           |       |                 | 286,508    |
| 572.70 - Parks/Recreation - Debt Service                 | 1,892,889  |                 |              |                  |           |            |                  |           |       |                 | 1,892,889  |
| 573.10 - Cultural Services - Personnel Services          | 160,695    |                 |              |                  |           |            |                  |           |       |                 | 160,695    |
| 573.30 - Cultural Services - Operating Expenses          | 46,368     |                 |              |                  |           |            |                  |           |       |                 | 46,368     |
| 573.60 - Cultural Services - Capital Outlay              | 2,589      |                 |              |                  |           |            |                  |           |       |                 | 2,589      |
| 581.90 - Interfund Transfers Out - Other Uses            |            |                 |              |                  |           | 3,497,112  |                  |           |       |                 | 3,497,112  |
| Grand Total  | 22,245,816 | 1,497,736       |              |                  |           | 13,917,735 |                  | 3,513,360 |       |                 | 41,174,647 |

**Data Element Worksheet Report for FYE: 2019, Auburndale**

**Affiliates Report for FYE 2019**

| Affiliated Entity  | Type                      | Total Revenues | Total Expenditures | Total Debt |
|--|---------------------------|----------------|--------------------|------------|
| Special District - Auburndale Community Redevelopment Agency | Blended in Primary Report | \$1,514,290    | \$1,497,736        | \$0        |

