

### Unit Information

Unit Type: City

Year: 2015

Unit Name: Bunnell

Unit Dependency:

Unit Status: Active

### Location Information

Name: Ms. Stella Gurnee

Title: Finance Director

Phone: (386) 437-7500

Address:

201 West Moody Blvd  
Bunnell, FL 32110

### Contact Information

Name: Ms. Stella Gurnee

Title: Finance Director

Phone: (386) 437-7500

Email: sgurnee@bunnellcity.us

Address:

Post Office Box 756  
Bunnell, FL 32110-0756

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 8/19/2016

Audit Received Date: 9/21/2016

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$6,977,177

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 7/30/2016

Auditor Name: James Moore & Co. Certified  
Public Accountants and Consultants

Address:

121 Executive Circle  
Daytona Beach, FL 32114-1180

### Certification

#### Chief Financial Officer

Name: Stella L. Gurnee

Title: Finance Director

#### Chairman/Elected Official

Name: Catherine Robinson

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 2015

| Account Code                                                           | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|------------------------------------------------------------------------|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes                                              | 1,043,734 |                 |              |                  |           |            |                  |         |       |                 | 1,043,734 |
| 312100 - Local Option Taxes                                            | 62,610    |                 |              | 90,712           |           |            |                  |         |       |                 | 153,322   |
| 312510 - Fire Insurance Premium Tax (Firefighters' Pension)            | 20,587    |                 |              |                  |           |            |                  |         |       |                 | 20,587    |
| 314100 - Utility Service Tax - Electricity                             | 243,648   |                 |              |                  |           |            |                  |         |       |                 | 243,648   |
| 314300 - Utility Service Tax - Water                                   | 86,229    |                 |              |                  |           |            |                  |         |       |                 | 86,229    |
| 314400 - Utility Service Tax - Gas                                     | 6,598     |                 |              |                  |           |            |                  |         |       |                 | 6,598     |
| 314800 - Utility Service Tax - Propane                                 | 7,136     |                 |              |                  |           |            |                  |         |       |                 | 7,136     |
| 315000 - Communications Service Tax (Chapter 202)                      | 113,708   |                 |              |                  |           |            |                  |         |       |                 | 113,708   |
| 316000 - Local Business Tax (Chapter 205)                              | 84,200    |                 |              |                  |           |            |                  |         |       |                 | 84,200    |
| 322000 - Building Permits                                              | 14,219    |                 |              |                  |           |            |                  |         |       |                 | 14,219    |
| 323100 - Franchise Fee - Electricity                                   | 251,213   |                 |              |                  |           |            |                  |         |       |                 | 251,213   |
| 324210 - Impact Fees - Residential - Physical Environment              |           |                 |              |                  |           | 7,777      |                  |         |       |                 | 7,777     |
| 329000 - Other Permits, Fees & Special Assessments                     | 13,559    |                 |              |                  |           |            |                  |         |       |                 | 13,559    |
| 331100 - Federal Grant - General Government                            | 37,499    |                 |              |                  |           | 7,954      |                  |         |       |                 | 45,453    |
| 331310 - Federal Grant - Water Supply System                           |           |                 |              |                  |           | 824,728    |                  |         |       |                 | 824,728   |
| 334310 - State Grant - Water Supply System                             |           |                 |              |                  |           | 660,166    |                  |         |       |                 | 660,166   |
| 334490 - State Grant - Other Transportation                            | 449,080   |                 |              |                  |           |            |                  |         |       |                 | 449,080   |
| 335120 - State Revenue Sharing - Proceeds                              | 67,415    |                 |              |                  |           |            |                  |         |       |                 | 67,415    |
| 335140 - State Revenue Sharing - Mobile Home Licenses                  | 6,234     |                 |              |                  |           |            |                  |         |       |                 | 6,234     |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses           | 3,125     |                 |              |                  |           |            |                  |         |       |                 | 3,125     |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax  | 88,949    |                 |              |                  |           |            |                  |         |       |                 | 88,949    |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation |           |                 |              |                  |           |            |                  | 20,587  |       |                 | 20,587    |
| 337200 - Local Government Unit Grant - Public Safety                   | 4,127     |                 |              |                  |           |            |                  |         |       |                 | 4,127     |
| 341300 - Administrative Service Fees                                   | 168,099   |                 |              |                  |           |            |                  |         |       |                 | 168,099   |
| 341900 - Other General Government Charges and Fees                     | 18,136    |                 |              |                  |           |            |                  |         |       |                 | 18,136    |
| 342500 - Service Charge - Protective Inspection Fees                   | 13,920    |                 |              |                  |           |            |                  |         |       |                 | 13,920    |
| 343300 - Service Charge - Water Utility                                |           |                 |              |                  |           | 1,127,246  |                  |         |       |                 | 1,127,246 |
| 343400 - Service Charge - Garbage/Solid Waste                          |           |                 |              |                  |           | 740,778    |                  |         |       |                 | 740,778   |
| 343500 - Service Charge - Sewer/Wastewater Utility                     |           |                 |              |                  |           | 1,352,298  |                  |         |       |                 | 1,352,298 |
| 343600 - Service Charge - Water/Sewer Combination Utility              |           |                 |              |                  |           | 52,814     |                  |         |       |                 | 52,814    |
| 344900 - Service Charge - Other Transportation Charges                 | 89,718    |                 |              |                  |           |            |                  |         |       |                 | 89,718    |
| 347500 - Service Charge - Special Recreation Facilities                | 1,940     |                 |              |                  |           |            |                  |         |       |                 | 1,940     |
| 349000 - Other Charges for Services                                    | 216       |                 |              |                  |           |            |                  |         |       |                 | 216       |
| 351300 - Judgments and Fines - As Decided by County Court Civil        | 2,247     |                 |              |                  |           |            |                  |         |       |                 | 2,247     |
| 351400 - Judgments and Fines - As Decided by Circuit Court Civil       | 14,857    |                 |              |                  |           |            |                  |         |       |                 | 14,857    |
| 351900 - Judgments and Fines - Other Court Ordered                     | 982       |                 |              |                  |           |            |                  |         |       |                 | 982       |
| 354000 - Fines - Local Ordinance Violation                             | 1,650     |                 |              |                  |           |            |                  |         |       |                 | 1,650     |
| 361100 - Interest                                                      | 3,999     |                 |              |                  |           | 6,378      |                  | 11,231  |       |                 | 21,608    |
| 361400 - Gain (Loss) on Sale of Investments                            |           |                 |              |                  |           |            |                  | -10,499 |       |                 | -10,499   |
| 362000 - Rents and Royalties                                           | 16,144    |                 |              |                  |           |            |                  |         |       |                 | 16,144    |
| 364000 - Disposition of Fixed Assets                                   | 6,190     |                 |              |                  |           | -58,607    |                  |         |       |                 | -52,417   |
| 365000 - Sale of Surplus Materials and Scrap                           |           |                 |              |                  |           | 1,010      |                  |         |       |                 | 1,010     |
| 366000 - Contributions and Donations from Private Sources              | 8,336     |                 |              |                  |           |            |                  |         |       |                 | 8,336     |
| 368000 - Pension Fund Contributions                                    |           |                 |              |                  |           |            |                  | 922     |       |                 | 922       |

| Account Code                                       | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|----------------------------------------------------|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 369300 - Settlements                               | 459       |                 |              |                  |           |            |                  |         |       |                 | 459       |
| 369900 - Other Miscellaneous Revenues              | 10,983    |                 |              |                  |           | 25,821     |                  |         |       |                 | 36,804    |
| 381000 - Inter-Fund Group Transfers In             | 321,571   |                 | 49,946       |                  |           |            |                  |         |       |                 | 371,517   |
| 384000 - Debt Proceeds                             | 825,000   |                 |              |                  |           |            |                  |         |       |                 | 825,000   |
| 389400 - Proprietary - Other Grants and Donations  |           |                 |              |                  |           | 1,200      |                  |         |       |                 | 1,200     |
| 389900 - Proprietary - Other Non-Operating Sources |           |                 |              |                  |           | 220,994    |                  |         |       |                 | 220,994   |
| Grand Total                                        | 4,108,317 |                 | 49,946       | 90,712           |           | 4,970,557  |                  | 22,241  |       |                 | 9,241,773 |

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                       | 77,415    |                 |              |                  |           |            |                  |         |       |                 | 77,415    |
| 511.30 - Legislative - Operating Expenses                       | 64,362    |                 |              |                  |           |            |                  |         |       |                 | 64,362    |
| 511.80 - Legislative - Grants and Aids                          | 600       |                 |              |                  |           |            |                  |         |       |                 | 600       |
| 512.10 - Executive - Personnel Services                         | 106,855   |                 |              |                  |           |            |                  |         |       |                 | 106,855   |
| 512.30 - Executive - Operating Expenses                         | 7,603     |                 |              |                  |           |            |                  |         |       |                 | 7,603     |
| 513.10 - Financial and Administrative - Personnel Services      | 313,113   |                 |              |                  |           |            |                  |         |       |                 | 313,113   |
| 513.30 - Financial and Administrative - Operating Expenses      | 80,683    |                 |              |                  |           |            |                  |         |       |                 | 80,683    |
| 513.60 - Financial and Administrative - Capital Outlay          | 9,131     |                 |              |                  |           |            |                  |         |       |                 | 9,131     |
| 514.30 - Legal Counsel - Operating Expenses                     | 63,743    |                 |              |                  |           |            |                  |         |       |                 | 63,743    |
| 517.70 - Debt Service Payments - Debt Service                   |           |                 | 49,946       |                  |           |            |                  |         |       |                 | 49,946    |
| 518.30 - Pension Benefits - Operating Expenses                  |           |                 |              |                  |           |            |                  | 19,214  |       |                 | 19,214    |
| 521.10 - Law Enforcement - Personnel Services                   | 576,759   |                 |              |                  |           |            |                  |         |       |                 | 576,759   |
| 521.30 - Law Enforcement - Operating Expenses                   | 96,085    |                 |              |                  |           |            |                  |         |       |                 | 96,085    |
| 521.60 - Law Enforcement - Capital Outlay                       | 63,673    |                 |              |                  |           |            |                  |         |       |                 | 63,673    |
| 522.10 - Fire Control - Personnel Services                      | 54,055    |                 |              |                  |           |            |                  |         |       |                 | 54,055    |
| 522.30 - Fire Control - Operating Expenses                      | 43,738    |                 |              |                  |           |            |                  |         |       |                 | 43,738    |
| 524.10 - Protective Inspections - Personnel Services            | 127,865   |                 |              |                  |           |            |                  |         |       |                 | 127,865   |
| 524.30 - Protective Inspections - Operating Expenses            | 78,211    |                 |              |                  |           |            |                  |         |       |                 | 78,211    |
| 533.10 - Water Utility Services - Personnel Services            |           |                 |              |                  |           | 475,383    |                  |         |       |                 | 475,383   |
| 533.30 - Water Utility Services - Operating Expenses            |           |                 |              |                  |           | 434,409    |                  |         |       |                 | 434,409   |
| 533.70 - Water Utility Services - Debt Service                  |           |                 |              |                  |           | 166,403    |                  |         |       |                 | 166,403   |
| 533.90 - Water Utility Services - Other Uses                    |           |                 |              |                  |           | 2,211      |                  |         |       |                 | 2,211     |
| 534.10 - Garbage/Solid Waste - Personnel Services               |           |                 |              |                  |           | 269,201    |                  |         |       |                 | 269,201   |
| 534.30 - Garbage/Solid Waste - Operating Expenses               |           |                 |              |                  |           | 407,143    |                  |         |       |                 | 407,143   |
| 534.70 - Garbage/Solid Waste - Debt Service                     |           |                 |              |                  |           | 3,942      |                  |         |       |                 | 3,942     |
| 534.90 - Garbage/Solid Waste - Other Uses                       |           |                 |              |                  |           | 28,138     |                  |         |       |                 | 28,138    |
| 535.10 - Sewer/Wastewater Services - Personnel Services         |           |                 |              |                  |           | 341,796    |                  |         |       |                 | 341,796   |
| 535.30 - Sewer/Wastewater Services - Operating Expenses         |           |                 |              |                  |           | 715,358    |                  |         |       |                 | 715,358   |
| 535.70 - Sewer/Wastewater Services - Debt Service               |           |                 |              |                  |           | 10,105     |                  |         |       |                 | 10,105    |
| 535.90 - Sewer/Wastewater Services - Other Uses                 |           |                 |              |                  |           | -5,253     |                  |         |       |                 | -5,253    |
| 536.10 - Water/Sewer Services - Personnel Services              |           |                 |              |                  |           | 102,920    |                  |         |       |                 | 102,920   |
| 536.30 - Water/Sewer Services - Operating Expenses              |           |                 |              |                  |           | 13,319     |                  |         |       |                 | 13,319    |
| 541.10 - Road/Street Facilities - Personnel Services            | 236,448   |                 |              |                  |           |            |                  |         |       |                 | 236,448   |
| 541.30 - Road/Street Facilities - Operating Expenses            | 187,109   |                 |              |                  |           |            |                  |         |       |                 | 187,109   |
| 541.60 - Road/Street Facilities - Capital Outlay                | 449,080   |                 |              |                  |           |            |                  |         |       |                 | 449,080   |
| 572.10 - Parks/Recreation - Personnel Services                  | 124,947   |                 |              |                  |           |            |                  |         |       |                 | 124,947   |
| 572.30 - Parks/Recreation - Operating Expenses                  | 58,932    |                 |              |                  |           |            |                  |         |       |                 | 58,932    |
| 581.90 - Interfund Transfers Out - Other Uses                   | 49,946    |                 |              | 218,389          |           | 103,182    |                  |         |       |                 | 371,517   |
| 590.30 - Other Non-Operating Disbursements - Operating Expenses | 20,713    |                 |              |                  |           |            |                  |         |       |                 | 20,713    |
| 590.60 - Other Non-Operating Disbursements - Capital Outlay     | 26,138    |                 |              |                  |           |            |                  |         |       |                 | 26,138    |
| 590.70 - Other Non-Operating Disbursements - Debt Service       | 1,094,880 |                 |              |                  |           |            |                  |         |       |                 | 1,094,880 |
| Grand Total                                                     | 4,012,084 |                 | 49,946       | 218,389          |           | 3,068,257  |                  | 19,214  |       |                 | 7,367,890 |

**Data Element Worksheet Report for FYE: 2015, Bunnell**



Affiliates Report for FYE 2015

| Affiliated Entity                                         | Type                           | Total Revenues | Total Expenditures | Total Debt |
|-----------------------------------------------------------|--------------------------------|----------------|--------------------|------------|
| Special District - Bunnell Community Redevelopment Agency | Zero Revenues And Expenditures |                |                    |            |