

City of Tarpon Springs, Florida

Annual Budget Fiscal Year 2019

Proposed Budget as of August 24, 2018



Fiscal Year Ending September 30, 2019

City of Tarpon Springs, Florida

Annual Budget Fiscal Year 2019

Proposed as of August 24, 2018

Mayor and Board of Commissioners

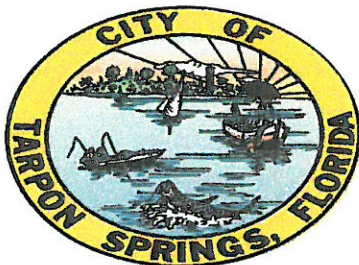
Chrisostomo Alahouzos, Mayor
David Banther, Vice-Mayor
Rea Sieber, Commissioner
Susan Miccio-Kikta, Commissioner
Jacob Karr, Commissioner

Administration

Mark G. LeCouris, City Manager
Ron Harring, Finance Director
Michelle Mims, Assistant Finance Director
Irene S. Jacobs, City Clerk
Jay Daigneault, City Attorney

For the Fiscal Year Ending September 30, 2019

Prepared by the City of Tarpon Springs Finance Division



FY 2019 Proposed Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tarpon Springs
Florida**

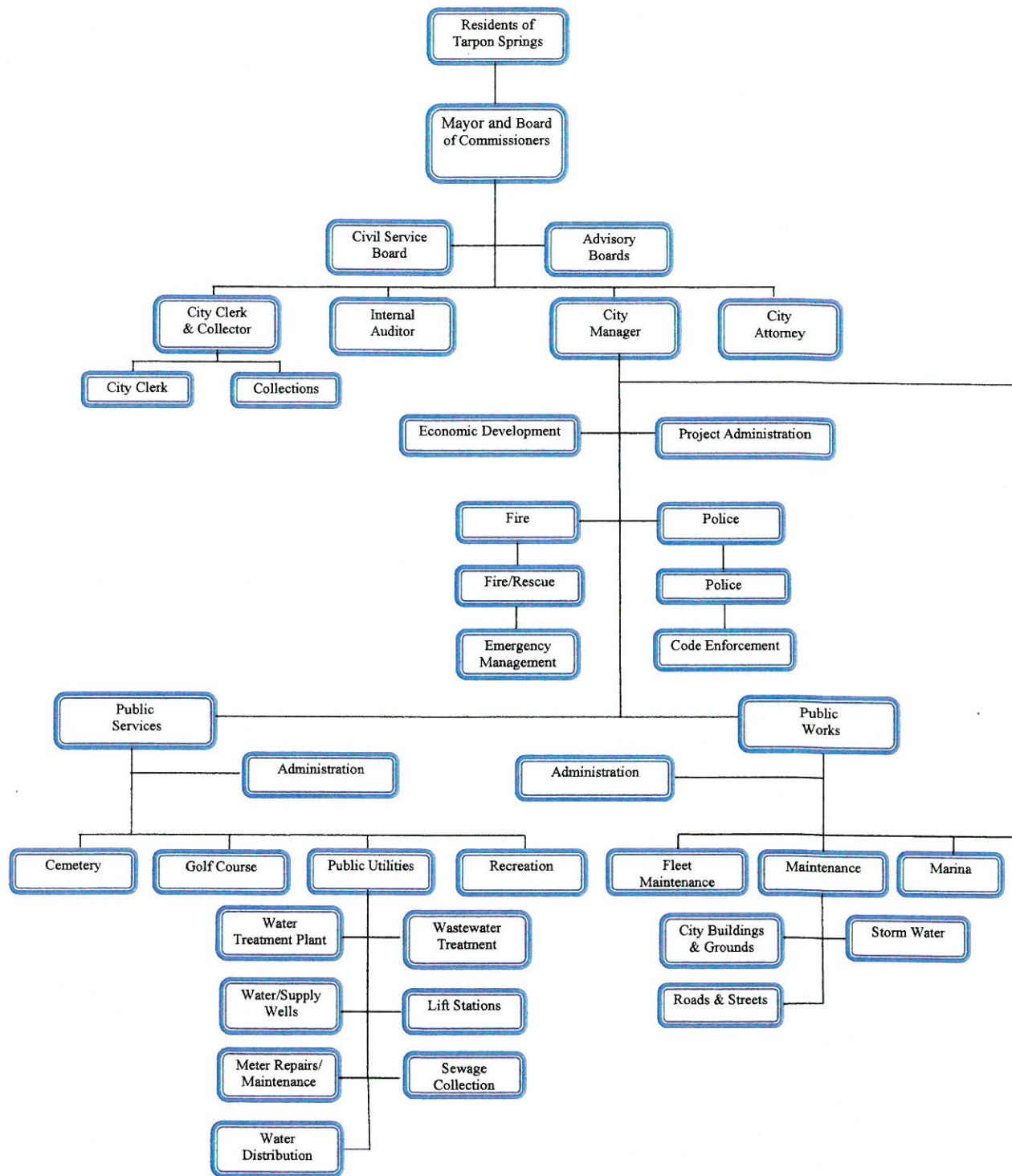
For the Fiscal Year Beginning

October 1, 2017

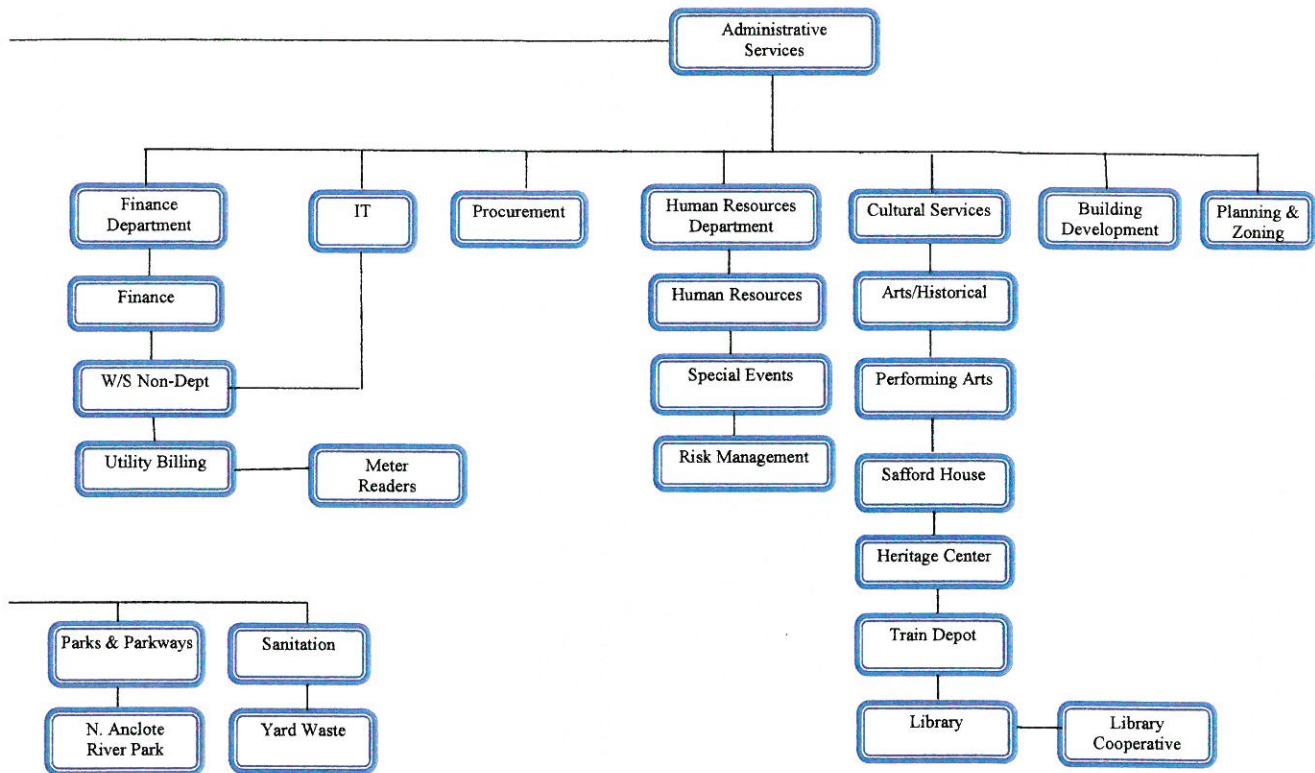
Christopher P. Morill

Executive Director

ORGANIZATIONAL CHART



*City of Tarpon Springs, Florida
Organizational Chart
by Department
FY 2019*



BUDGET PROCESS

Budget Review and Adoption

The City of Tarpon Springs' annual budget process routinely begins in **February** where the budget preparation procedures are distributed to the departments. The departments input their department requests, justifications, and additional personnel requests. The departments have until mid-March, to input all their requests. During **March** the Finance Department begins developing the payroll budgeting file.

In **April and May** the Finance Department inputs revenue projections, analyzes and reviews all departmental requests, develops the budget timetable as required by Florida Statute (F.S. 200.065), and ensures that all the necessary budgetary items are inputted. The Finance Department submits the preliminary budget to the City Manager with as many funds balanced as is possible based on department requests. The City Manager then goes over the departmental requests with the department heads making adjustments where necessary. Also beginning in April the Budget Advisory Committee meets and reviews the Budget with Departments and makes recommendations.

In **July** the proposed millage rate's established and a draft of the budget is presented to the Mayor and City Commissioners. Also in July, the City Commission approves the tentative millage certification including the proposed maximum millage rate and date, time, and place for the first public hearing. Budget work sessions begin in July with the Mayor and City Commission to obtain preliminary direction and probable approval.

In **August** the final budget work sessions are held. The Finance Department begins to put together the final budget document (the proposed budget) for the first public hearing and the required advertisement. During the month of September the budget is adopted at a series of two public hearings. At the same public hearings, the ad valorem millage rate required to fund the budget is adopted. The public is invited to attend and participate in all work sessions and public hearings. As mentioned earlier, dates, times, and places for all public hearings, advertisements, millage certifications, etc., is established by Florida Statute (F.S. 200.065). The City's fiscal year is October 1 through September 30.

Budget Schedule for Fiscal Year 2019

March 4, 2018	Departments begin entering their budget.
April, 2018	Preliminary budget to City Manager.
April – May, 2018	City Manager meets with departments on budget.
May – August, 2018	Budget Advisory Meetings on Budget
June 22, 2018	Proposed Budget to City Commission.
July 24, 2018	City Commission establishes maximum millage rate.
July 25, 2018	City Commission's budget workshop.
August 20, 2018	Trim notices mailed by County Property Appraiser.
September 5, 2018	First Public Hearing on tentative millage rate and budget.
September 18, 2018	Second Public Hearing on final millage rate and budget.
October 1, 2018	FY 2019 Budget begins.

Budgetary Control / Amendments

During the fiscal year, budgetary control and revisions are maintained within the department level. The budget process allows for amendments during the year within departments and approved by the Finance Director as conditions warrant. Budget revisions across departments or where the total of a fund's budget increases or decreases are initiated by the Finance Department, reviewed and approved by the City Manager, and submitted to the City Commission for consideration. With the City Commission's approval, the fund appropriations are realigned.

Budgetary Basis

The budget is prepared in accordance with Generally Accepted Accounting Principles. The basis of budgeting is when revenues and expenditures are recognized for the purposes of budget control. The budgetary basis for the City is identical to the basis of accounting used in the audited fund financial statements.

Accounting Basis

The basis of accounting refers to when revenues and expenditures or expenses are recorded in the accounts and reported in the financial statements.

Governmental funds - (i.e. the General Fund, Special Revenue Fund and Capital Project Funds) are prepared on a modified accrual basis of accounting whereby expenditures are recognized in the accounting period when the liability is incurred, if measurable, and revenues and other resources are recognized in the accounting period when they become available and measurable. Revenues are considered to meet the availability test if they are collectible within the current period or soon thereafter for use in payment of liabilities of the current period.

Utility taxes and franchise fees, licenses and permits, fines and forfeitures, charges for services and miscellaneous revenue (except investment earnings) are recorded as revenue when cash is received because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are both measurable and available. Where grant revenue is dependent upon expenditures by the City, revenue is accrued when the related expenditures are incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

Proprietary funds - are accounted for using the full accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when they are incurred. Unbilled utility service receivable is estimated and recorded at fiscal year end.

The City maintains budgetary controls at the object of expenditure level by the encumbrance of estimated purchase amounts or contracts. Open encumbrances are reported as reservations of fund balance on the balance sheets at September 30 of each fiscal year. All appropriations unspent for these funds lapse at the end of each fiscal year.

BUDGET OBJECTIVES

The City's vision and mission statement along with long-range major budget and management goals/objectives for Fiscal Year 2019 and future years are:

Vision Statement

The City of Tarpon Springs is committed to being the finest City in Florida by ensuring a thriving, caring, attractive and safe place to enjoy life.

Mission Statement

The City of Tarpon Springs provides excellent services that meet or exceed the expectations of our customers, ensuring an environment for safe living and economic growth in a well maintained and beautiful City.

City Wide Goals

- *Provide exceptional customer service that is: pro-active; cost effective; accessible; accountable; and, utilizes continuous quality improvement.* The City remains abreast of new technologies and processes and continues to explore opportunities for implementation. The FY 2019 budget includes funds for software upgrades and computer equipment upgrades.
- *Provide quality public safety.* The FY 2019 budget continues to provide for replacement of equipment and vehicles, as well as continued support for training opportunities for both the Police and Fire departments.
- *Provide educational, cultural, recreational and informational opportunities.* The FY 2019 budget continues to enhance and maintain recreational and cultural opportunities throughout the City. These include improvements to parks throughout the City.
- *Foster and encourage community pride through beautification and the preservation of natural and historic resources.* There are several projects budgeted in FY 2019 that relate to the beautification and preservation of historic resources. These include Brick Street and Road Reconstruction and Cultural Improvements.
- *Create a pro-business environment that encourages public-private partnerships to encourage investment, stimulate tourism and promote entrepreneurship.* The FY 2019 budget continues to provide funds for City wide promotions and tourism promotion.
- *Promote professionalism among and recognize the value of employees through communication, training, and empowerment.* The City continues to budget funds for special events recognizing employees as well as providing funds and opportunities for training.

FY 2019 GOALS AND BUDGET DEVELOPMENT GUIDELINES

In Fiscal Year 2019 the City of Tarpon Springs developed the following goals for City programs and services to guide the budget development process:

Short Term Goals:

Appearance

- *To continue beautification efforts.* - The FY 2019 Budget for the General Fund includes tree bank funds of \$75,000 for planting and replacement of trees throughout city property and right of ways. The Local Option Sales Tax Fund (Penny Fund) has additional funding of \$65,000 for signage and beautification capital projects.
- *To continue the systematic street sweeping program.* - The Storm Water Fund includes two heavy equipment operators who will operate two sweepers.
- *To continue to renovate existing recreational and cultural facilities as well as provide for education, cultural, recreation and information opportunities.* The FY 2019 budget continues to enhance and maintain recreational and cultural opportunities throughout the City to include funding for various cultural and recreational projects at the museums and parks.

Infrastructure

- To continue the six-year program for the maintenance and expansion of the City's underground infrastructure which includes water, sewer and storm water lines.* - In FY 2019 \$1,275,000 is budgeted for future water wells, \$500,000 for water pipe/valve replacement, \$100,000 for hydrant improvements, \$885,000 for sewage collection improvements, \$720,000 for sewer treatment plant improvements, and \$447,541 for Stormwater projects.
- *To continue other infrastructure projects such as the retail district improvements, master plan improvements, and brick street reconstruction.* - The FY 2019 budget includes \$150,000 for Brick Street and Road Reconstruction, \$260,000 for annual street paving, \$90,000 for sidewalk improvements and \$350,000 for Court Street Improvements.

Citizens Information and Public Relations:

- Strengthen avenues of communication with our residents, businesses and visitors through the effective use of various media, including: websites; Facebook, Twitter and other social media; print publications; government access television; and, news media outlets.
- Make more information available to the public through the City's website.
- Effectively utilize news organizations and other media outlets to communicate with the public.
- Raise awareness of the City of Tarpon Springs as a destination for tourism through a variety of media and in cooperation with the Tarpon Springs Chamber of Commerce; the Tarpon Springs Merchants' Association and other interested groups.
- Continue to utilize effective branding of the City of Tarpon Springs and Visit Greece in Florida to enhance the City's tourism based economy.

Long Term Goals:

- Continue program to replace playground and tot lot equipment at various City parks.
- Extend the Pinellas Trail from North Anclote Nature Park to L & R Industrial Boulevard.
- The City will continue to invest in sidewalks, bike paths, and other similar facilities to achieve the target Quality of Service levels for bike, pedestrian and transit modes of transportation within the Multi-Modal Transportation District as adopted in the City's Comprehensive Plan.
- Complete replacement of waterlines identified in the Water Distribution Study to minimize water loss, improve water quality and increase flow for fire protection.
- The City will continue to aggressively pursue providing sewer service to those areas of the City that remain un-sewered. Priority of the areas is based on a study that identified environmentally sensitive areas.
- Complete prioritized stormwater action plan improvement projects by the end of FY 2025.

FINANCIAL POLICY GUIDELINES

Numerous financial policy guidelines are followed in enabling the City to achieve a sound financial position. Some of the most significant guidelines pertaining to the budget are as follows:

Balanced Budget

The Budget should be balanced with current revenues equal to or greater than current expenditures/expenses using the following strategies in order of priorities: improve productivity; shift the service or payment burden away from the city; improve revenues; create new service fees or raise existing fees based on the cost of services; reduce or eliminate programs; use fund balances, if available; and lastly, reduce or eliminate services. The Fiscal Year 2019 budget was balanced primarily by recurring tax revenues and the minimal use of fund balance. The City was able to adhere to the **Balanced Budget policy** in accordance with F.S. 166.241 while contributing to improved productivity, without reducing programs or services.

Tax Rate

The tax rate should be within the reasonable range of comparable cities and should be adequate to produce the revenues needed to pay for City services, as approved by the City Commission. The tax rate for Fiscal Year 2019 remains the same as FY 2018 but was more than the rolled back rate, the rate which provides the same revenues as the previous fiscal year. The revenues increased due to an increase in taxable assessed values.

Exemptions

The city shall grant \$50,000 in Homestead tax exemptions, to relieve a certain type of taxpayer from the burden of taxation. An additional homestead exemption of \$25,000 for seniors that qualify is also granted.

Sales Tax

Due to the improved state of the economy sales tax revenues are projected to increase slightly in FY 2019.

General and Administrative Charges

The General Fund should be compensated by the Enterprise Funds for the general and administrative services provided such as management, finance, and human resources, as well as the use of City streets. The intragovernmental revenue transfers from the Enterprise Funds for Fiscal Year 2019 are projected to be \$1,711,753 these include Sanitation Fund \$349,034, Water and Sewer Fund \$1,193,712, Stormwater Fund \$106,120 and Golf Course Fund \$62,887.

General Fund Reserves

The General Fund balance should be adequate to handle unexpected decreases in revenue plus a reasonable level for extraordinary unbudgeted expenditures. A **Fund Balance/Net Asset Policy** was approved by the Board of Commissioners on July 19, 2011, the policy states that the General Fund reservation of its unassigned fund balance be equal to 20% of the current fiscal year operating expenditures and transfers out budgeted for the fund. General Fund expenditures are estimated to be \$24,815,847 for FY 2019, dictating a minimum General Fund unassigned reserve balance of \$4,963,169. The General Fund unassigned reserve balance for FY 2019 is estimated to be \$8.5 million, which is above the recommended minimum.

Debt Service Reserves

The City strives to maintain as little debt as possible. Currently our debt consists of the following with the principal balances listed at September 30, 2018: a Utility Revenue Bond Series 2013 A-1 with a principal balance of \$6,415,000 and a Utility Revenue Bond Series 2013 A-2 with a principal balance of \$26,040,000, for a total of \$32,455,000.

Investments

Investments made by the City will be in conformance to policies contained in the **City of Tarpon Springs Investment Policy** adopted January 16, 1996 and with the most recent revision on April 6, 2010 to comply with new State Statutes. The Investment Policy of the City requires the management and investment of public funds in a manner that preserves principal over time while maintaining liquidity and generating income to meet the City's projected cash needs while conforming to all state statutes governing the investment of public funds. The Investment Policy was formulated with three objectives: safety, liquidity, and yield. The foremost objective is safety – ensure the preservation of capital, to mitigate credit risk and interest rate risk through diversification. Liquidity is also essential requiring a sufficiently liquid portfolio to meet all operating requirements. Maturities concurrent with cash needs in addition to a portfolio consisting largely of securities with an active secondary or resale market is recommended. Lastly, the portfolio is required to be designed to obtain a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. (The basis used to determine whether market yields are being achieved is the average investment return as stated by the Florida Prime, formerly SBA, for each fiscal year ending September 30.) The Investment Policy allows the City to invest in State approved investments (Florida Statute 218.415 (16) and Code of Ordinances), which include U.S. Treasury Bills/Notes, Federal Agency Securities, Certificates of Deposit and Money Market accounts. In addition, the City utilizes the Florida Municipal Investment Trust Fund.

Utility Rates

The City will adopt annual utility rates that will generate revenues adequate to cover operating expenses, meet the legal requirements of bond covenants, and fund depreciation to allow adequate capital replacement in water distribution and sewage collection systems.

Fund Balance/Net Asset Policy - (Resolution 2008-60)

The City will maintain reservations of Fund Balance/Net Assets in the General Fund and proprietary funds of the City. The City shall retain the minimum requirement for each fund listed below.

- A. General Fund – There shall be a reservation (unrestricted/undesignated) of fund balance equal to 20% of the current fiscal year operating expenditure and transfers out budgeted for the fund. For the purposes of calculation, the current fiscal year budget shall be the budget as originally adopted by the resolution on or before September 30th for the subsequent fiscal year. The reserve shall be in addition to all other reserves or designations of the fund balance, including but not limited to reserves for encumbrances, donations, advances to other funds, designations for compensated absences, insurance, disaster reserve, and the tree bank. In any fiscal year where the City is unable to fund the reservation of the fund balance as required in this section, the City shall not budget any amount of unappropriated fund balance for the purpose of balancing the budget.
- B. Enterprise Funds – The City maintains a Sanitation Fund, a Water-Sewer Fund, a Storm Water Fund, a Marina Fund and a Golf Course Fund. With the exclusion of the Marina and Golf Course Funds the City shall maintain a balance of unrestricted net assets equal to 25% of operating expenses and transfers out of the current fiscal year budget for that fund. For the purposes of this calculation, the current year shall be the budget as originally adopted by resolution on or before September 30th for the subsequent fiscal year. The unrestricted amount shall be in addition to all other required restrictions of Net Assets including but limited to amounts restricted for debt service and/or amounts restricted for renewal and replacement of long lived assets.

Debt Management Policy - (Resolution 2008-60)

In summary, the purpose of the City of Tarpon Springs debt management policy is to manage the issuance of the City's debt obligations and maintain the City's ability to incur debt and other long term obligations at favorable interest rates for capital improvements, facilities and equipment beneficial to the City and necessary for essential services. Comprehensive Capital Planning and Financing System - The City plans long and short-term debt issuance to finance its capital improvement program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Director of Finance oversees and coordinates the timing and issuance process. Authority to Issue Bonds - The City of Tarpon Springs Charter Section 3, Limitation of Powers, requires a referendum ratified by a majority of the electorate before any contract is executed by the City for a period greater than 10 years. This limitation does not apply to the issuance of industrial revenue bonds or other revenue bonds which refinance no more than the remaining principal balance of such bonds then outstanding, together with the cost of accumulated interest and the reasonable cost of refinancing. Criteria - The City will issue debt only for the purposes of acquiring or constructing capital improvements, and for making major renovations to existing capital improvements, for the good of the public. Exceptions to this rule will be considered on a case-by-case basis to determine if the contemplated debt is in the best interest of the City. Before issuing any new debt the City will consider the following factors: Global, national and local financial environment, current interest rates, expected interest rate changes, robustness of local and broad economy, cash position, current debt position, availability of funds to repay, flexibility to cover future needs, and urgency of current capital needs.

Limitations on indebtedness - The City will maintain a conservative debt position based on the criteria listed above. Pay-as-you-go and replacement programs will be utilized whenever feasible to avoid financing costs. Debt will be issued only if the benefits outweigh the costs of the debt.

The Policy additionally defines and addresses types of debt, structural features of debt and refinancing of outstanding debt. Investment of Bond Proceeds - Investment of bond proceeds will be consistent with those authorized by existing state law and by the City's investment policy and applicable bond covenants. When financially in the best interests of the City, bond proceeds shall be invested and tracked separately from other investments. The City's goal is to establish, maintain or improve its bond ratings. To that end, prudent financial management policies will be established and adhered to in all areas. Full disclosure of operations will be made to the bond rating agencies. In accordance with the Securities and Exchange Commission (SEC), Rule 15c2-12, the City will provide financial and operating information to the Nationally Recognized Municipal Information Repositories (NRMSIRs) designated by the SEC. The City will also provide its annual financial statements and other relevant information to rating agencies, paying agent banking institutions, and as required by Continuing Disclosure Requirements within all debt documents. There are three ways the City may sell bonds: competitive (public) sale, negotiated sale and private placement.

Assembling a Financing Team - A Financing Team will be assembled to provide professional services that are required to develop and implement the City's debt program with the goal of continuity, quality service and competitive prices. The City Attorney, with input from the Director of Finance, shall select Bond Counsel. The Bond Counsel's role is to prepare or review and advise the issuer regarding authorizing resolutions or ordinances, trust indentures, official statements, validation proceedings and litigation. The City Attorney, with input from the Director of Finance, shall select Disclosure Counsel. The Disclosure Counsel's role is to render an opinion as to the validity of facts contained in the bond documents as well as assisting the City in meeting its secondary market disclosure obligations. The City shall solicit proposals for underwriting services for all debt issued in a negotiated or private placement sale. The solicitation process used for these services shall comply fully with City Purchasing requirements. The City shall procure or retain an Independent Financial Advisor to assist with the structuring and issuance of negotiated, competitive or privately placed debt transactions. The solicitation process used for these services shall comply fully with City Purchasing requirements. The City Manager shall appoint the Director of Finance and any other City staff members deemed appropriate to coordinate the efforts of the hired consultants and the City. The City Attorney shall supervise all counsel as necessary, as well as provide any other legal services required for issuance of debt.

It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the applicable laws. Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, arbitrage calculations will be performed by qualified arbitrage professionals in strict adherence to applicable laws and regulations. These calculations will be done in accordance with required Internal Revenue Service reporting dates, which are five (5) years after the delivery date of each issue, and each fifth year thereafter until the bonds have been matured, redeemed early or retired. The Director of Finance will be responsible for identifying the amount of unspent debt proceeds including interest which is on hand and to the extent feasible, ensure the oldest proceeds on hand are spent first. Arbitrage rebate costs shall be charged as negative interest revenue to the funds in which the related obligation proceeds were originally deposited.

Modifications - This policy will be reviewed annually by the Director of Finance.

Interfund Loans

Interfund loans have been used by the City in order to finance a project but not have to go out for financing and therefore save on the costs of financing and the applicable interest charges.

The Local Option Sales Tax Fund advanced funds to the CRA fund in Fiscal Year 2005 for the purpose of providing the balance of monies necessary for CRA expenditures. The projected balance at 9/30/18 will be \$126,055 and the CRA is scheduled to repay \$126,055 in Fiscal Year 2019.

The Sanitation Fund advanced funds to the Golf Course fund in Fiscal Year 2010 and in Fiscal Year 2014 for the purpose of providing the balance of monies necessary for capital expenditures. The projected balance at 9/30/18 will be \$207,306 and the Golf Course is scheduled to repay \$40,000 in Fiscal Year 2019.

The Risk Management Fund advanced funds to the General Fund in Fiscal Year 2014 for the purpose of providing the balance of monies necessary for energy performance contract expenditures. The projected balance at 9/30/18 will be \$252,177 and the General Fund is scheduled to repay \$98,394 in Fiscal Year 2019.

The Sanitation Fund advanced funds to the Fire Impact Fund in Fiscal Year 2017 for the purpose of providing the balance of monies necessary for the new permanent fire station #71. The projected balance at 9/30/18 will be \$423,476 and the Fire Impact Fund is scheduled to repay \$38,450 in Fiscal Year 2019.

The Water-Sewer Fund advanced funds to the CRA fund in Fiscal Year 2018 for the purpose of providing the balance of monies necessary for CRA expenditures. The projected balance at 9/30/18 will be \$350,000 and the CRA is scheduled to repay \$75,000 in Fiscal Year 2019.

Interfund Transfers

Interfund Transfers are used by the City to allocate administrative costs of the General Fund to the Enterprise Funds. The allocation methodology, as determined by a nationwide survey, is 8% of Charges for Services of the Enterprise Funds. The City is charging 7% for FY 2019, in FY 2020 and beyond the allocation will be at 8%.

FINANCIAL STRUCTURE

Fund Description

The City of Tarpon Springs utilizes a fund structure as outlined in the accounting regulations that governs units of local government. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein that are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are divided into various types according to the legal restrictions imposed upon them by their uses. The following is the fund structure contained in the Fiscal Year 2019 Budget for the City of Tarpon Springs.

I. Governmental Funds

Accounted for on a “spending” or current “financial flow” measurement focus. Accordingly, the budgeted fund balances provide an indicator of available, spendable, or appropriate resources.

A. General Fund

The General Fund of a government unit serves as the primary reporting vehicle for current government operations including Police, Fire, Culture and Recreation, Public Works, and General Administration. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

B. Special Revenue Funds

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Special Revenue Funds budgeted and included in this document are:

Local Option Gas Tax Fund, Impact Funds, Grant Funds, CRA Trust, Law Enforcement Programs Fund, and Special Programs Fund

C. Capital Project Funds

The Capital Project Funds accounts are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

II. Proprietary Funds:

Accounted for on a cost of services or “capital maintenance” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets and the reported fund equity provides an

indication of the economic net worth of the fund. Operating statements for proprietary fund types report increases and decreases in total economic net worth.

A. Enterprise Funds

The Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses and depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered through user charges. Enterprise Funds budgeted and included in the document are:

Sanitation Fund, Water and Sewer Fund, Water and Sewer Impact Funds, Marina Fund, Storm Water Fund, and Golf Course Fund

B. Internal Service Funds

The Internal Service Funds account for financing goods or services provided by one department to other City departments or to other governments on a cost-reimbursement basis. Internal Service Funds budgeted and included in the document are:

Vehicle Maintenance Fund and Risk Management Fund

III. Fiduciary Funds (Funds not Budgeted)

Fiduciary Funds include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Trust funds are accounted for on a cost of services or “capital maintenance” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for trust funds report increases and decreases in total economic net worth.

On the other hand, agency funds report only assets and liabilities, and accordingly cannot be said to have a measurement focus. Agency funds do use the accrual basis of accounting to recognize receivables and payables.

A. Pension Trust Funds

Pension (and other benefit) trust funds report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans. These funds account for dollars held in trust to pay employee retirement benefits, and the City’s expenditures for these funds are recorded in the General Fund. Although the following pension trust funds are part of the City’s fund structure, they are **not budgeted** and therefore, are not presented in this document.

Police Officers Pension Fund, Firefighters Pension Fund, and General Employees’ Pension Fund.

Total City Budget

BUDGET SUMMARY

CITY OF TARPON SPRINGS - FISCAL YEAR 2019

<u>Estimated Revenues:</u>	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Taxes				
Ad Valorem	7,828,030	8,286,893	8,900,077	9,485,828
Utility Taxes	2,896,032	2,963,184	3,036,898	3,084,725
Communication Service Taxes	940,076	919,582	905,000	910,000
Sales & Use Taxes	2,733,239	2,797,863	2,798,165	2,890,038
Permits and Fees	2,724,150	2,713,212	2,562,873	2,654,058
Intergovernmental	5,233,902	3,354,657	3,847,566	3,507,225
Charges for Services	24,496,564	26,297,115	26,637,670	28,207,286
Fines and Forfeitures	249,629	86,239	158,006	143,400
Interest	504,876	374,071	279,309	359,115
Miscellaneous	1,221,073	924,243	885,251	854,766
Non-Revenues				
Transfers	1,644,613	1,633,344	1,977,207	2,264,157
Debt/Loan Proceeds	-	-	195,030	-
Internal Services	1,427,913	1,492,581	1,514,578	1,564,616
Total Revenues	51,900,097	51,842,984	53,697,630	55,925,214
Cash & Restricted Balances				
Brought Forward (Appropriated)	-	-	2,397,036	2,009,130
Total Estimated Revenues & Balances	\$ 51,900,097	\$ 51,842,984	\$ 56,094,666	\$ 57,934,344

Expenditures/Expenses:

General Government	4,960,411	5,718,549	4,876,232	5,407,078
Public Safety	14,984,727	15,093,994	14,937,147	15,705,010
Physical Environment	18,183,378	20,015,263	21,336,127	22,406,838
Transportation	1,774,861	1,779,652	2,115,813	2,449,331
Economic Environment	320,471	388,248	556,433	630,546
Culture and Recreation	5,938,541	5,844,415	7,296,058	6,029,666
Non-Expenditure Disbursement	1,644,613	1,633,344	1,977,207	2,264,157
Debt Service	1,223,313	1,193,013	2,041,563	2,044,013
Internal Services	1,025,154	1,062,570	958,086	997,705
Total Appropriated Expenditures	\$ 50,055,469	\$ 52,729,048	\$ 56,094,666	\$ 57,934,344

BUDGET SUMMARY BY FUND

CITY OF TARPON SPRINGS - FISCAL YEAR 2019

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
<u>Estimated Revenues:</u>						
Taxes						
Ad Valorem	9,236,656	249,172	-	-	-	9,485,828
Utility Taxes	3,084,725	-	-	-	-	3,084,725
Communication Service Taxes	910,000	-	-	-	-	910,000
Sales & Use Taxes	156,428	323,610	2,410,000	-	-	2,890,038
Permits and Fees	2,184,727	231,401	-	237,930	-	2,654,058
Intergovernmental	2,866,900	640,325	-	-	-	3,507,225
Charges for Services	3,083,082	-	-	25,059,467	64,737	28,207,286
Fines and Forfeitures	133,000	10,400	-	-	-	143,400
Interest	210,000	2,825	27,452	113,838	5,000	359,115
Miscellaneous	854,766	-	-	-	-	854,766
Non-Revenues						
Transfers	1,984,187	99,970	180,000	-	-	2,264,157
Debt/Loan Proceeds	-	-	-	-	-	-
Internal Services	-	-	-	-	1,564,616	1,564,616
Total Revenues	<u>24,704,471</u>	<u>1,557,703</u>	<u>2,617,452</u>	<u>25,411,235</u>	<u>1,634,353</u>	<u>55,925,214</u>
Cash & Restricted Balances						
Brought Forward (Appropriated)	111,376	557,202	54,525	1,059,511	226,516	2,009,130
Total Estimated Revenues & Balances	<u><u>\$ 24,815,847</u></u>	<u><u>\$ 2,114,905</u></u>	<u><u>\$ 2,671,977</u></u>	<u><u>\$ 26,470,746</u></u>	<u><u>\$ 1,860,869</u></u>	<u><u>\$ 57,934,344</u></u>
<u>Expenditures/Expenses:</u>						
General Government	4,228,914	100,000	215,000	-	863,164	5,407,078
Public Safety	14,200,061	571,089	933,860	-	-	15,705,010
Physical Environment	1,097,816	55,100	-	21,253,922	-	22,406,838
Transportation	1,053,235	53,145	1,241,117	101,834	-	2,449,331
Economic Environment	129,053	501,493	-	-	-	630,546
Culture and Recreation	4,006,798	411,644	252,000	1,359,224	-	6,029,666
Non-Expenditure Disbursement	99,970	422,434	30,000	1,711,753	-	2,264,157
Debt Service	-	-	-	2,044,013	-	2,044,013
Internal Services	-	-	-	-	997,705	997,705
Total Appropriated Expenditures	<u><u>\$ 24,815,847</u></u>	<u><u>\$ 2,114,905</u></u>	<u><u>\$ 2,671,977</u></u>	<u><u>\$ 26,470,746</u></u>	<u><u>\$ 1,860,869</u></u>	<u><u>\$ 57,934,344</u></u>

TOTAL CITY Revenues

SUMMARY BY SOURCE

Source	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Taxes				
Ad Valorem	7,828,030	8,286,893	8,900,077	9,485,828
Utility Taxes	2,896,032	2,963,184	3,036,898	3,084,725
Communication Service Taxes	940,076	919,582	905,000	910,000
Sales & Use Taxes	2,733,239	2,797,863	2,798,165	2,890,038
Total Taxes	14,397,377	14,967,522	15,640,140	16,370,591
Permits and Fees	2,724,150	2,713,212	2,562,873	2,654,058
Intergovernmental	5,233,902	3,354,657	3,847,566	3,507,225
Charges for Services	24,496,564	26,297,115	26,637,670	28,207,286
Fines and Forfeitures	249,629	86,239	158,006	143,400
Interest	504,876	374,071	279,309	359,115
Miscellaneous	1,221,073	924,243	885,251	854,766
Non-Revenues				
Transfers	1,644,613	1,633,344	1,977,207	2,264,157
Loan Proceeds	-	-	195,030	-
Reserves	-	-	2,397,036	2,009,130
Internal Services	1,427,913	1,492,581	1,514,578	1,564,616
Total Non-Revenues	3,072,526	3,125,925	6,083,851	5,837,903
Total	\$ 51,900,097	\$ 51,842,984	\$ 56,094,666	\$ 57,934,344

PERCENTAGE OF TOTAL REVENUES:

Taxes	27.7%	28.9%	27.9%	28.3%
Permits and Fees	5.2%	5.2%	4.6%	4.6%
Intergovernmental	10.1%	6.5%	6.9%	6.1%
Charges for Services	47.2%	50.7%	47.4%	48.6%
Fines and Forfeitures	0.5%	0.2%	0.3%	0.2%
Interest	1.0%	0.7%	0.5%	0.6%
Miscellaneous	2.4%	1.8%	1.6%	1.5%
Non-Revenues	5.9%	6.0%	10.8%	10.1%
Total	100.0%	100.0%	100.0%	100.0%

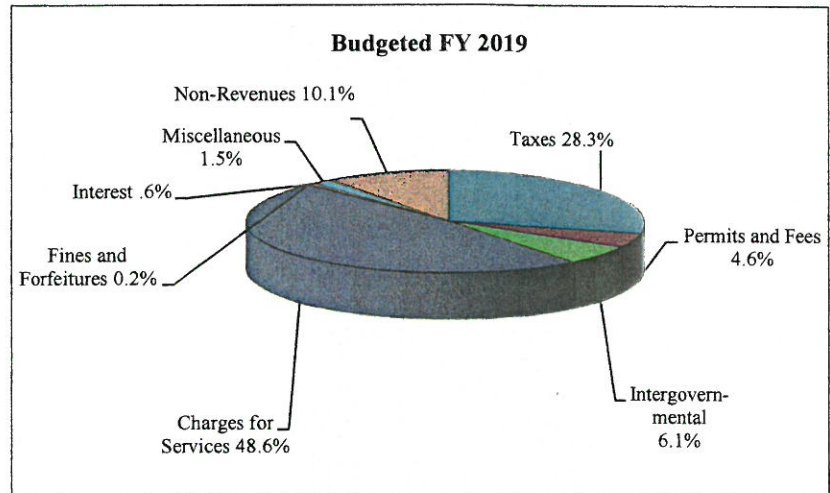
TOTAL CITY Revenues

COMPARISON BY SOURCE

Source	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
Taxes	15,640,140	16,370,591	730,451	4.67%
Permits and Fees	2,562,873	2,654,058	91,185	3.56%
Intergovernmental	3,847,566	3,507,225	(340,341)	-8.85%
Charges for Services	26,637,670	28,207,286	1,569,616	5.89%
Fines and Forfeitures	158,006	143,400	(14,606)	-9.24%
Interest	279,309	359,115	79,806	28.57%
Miscellaneous	885,251	854,766	(30,485)	-3.44%
Non-Revenues	6,083,851	5,837,903	(245,948)	-4.04%
Total	\$ 56,094,666	\$ 57,934,344	\$ 1,839,678	3.28%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Taxes	28.3%
Permits and Fees	4.6%
Intergovernmental	6.1%
Charges for Services	48.6%
Fines and Forfeitures	0.2%
Interest	0.6%
Miscellaneous	1.5%
Non-Revenues	10.1%
Total	100.0%



TOTAL CITY Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Personnel Services	22,550,279	23,059,666	24,709,317	25,960,634
Operating Expenses	19,509,058	20,830,390	17,275,093	17,378,932
Capital Outlay	4,984,220	5,854,084	9,564,733	9,738,550
Debt Service	1,223,313	1,193,013	2,041,563	2,044,013
Grants and Aids	119,225	136,825	103,916	103,916
Transfers - Interfund	1,644,613	1,633,344	1,977,207	2,264,157
Reserve/Other	24,761	21,726	422,837	444,142
Total Expenditures	\$ 50,055,469	\$ 52,729,048	\$ 56,094,666	\$ 57,934,344

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	45.1%	43.7%	44.0%	44.8%
Operating Expenses	39.0%	39.5%	30.8%	30.0%
Capital Outlay	10.0%	11.1%	17.1%	16.8%
Debt Service	2.4%	2.3%	3.6%	3.5%
Grants and Aids	0.2%	0.3%	0.2%	0.2%
Transfers	3.3%	3.1%	3.5%	3.9%
Reserve/Other	0.0%	0.0%	0.8%	0.8%
Total	100.0%	100.0%	100.0%	100.0%

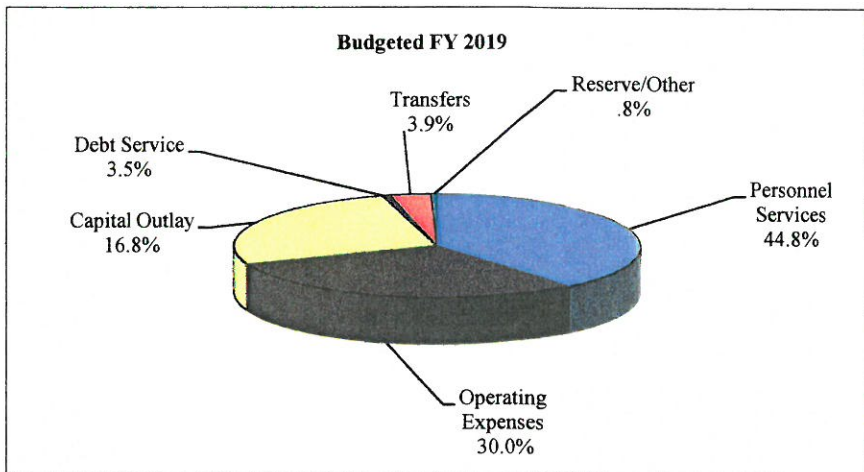
TOTAL CITY Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
Personnel Services	24,709,317	25,960,634	1,251,317	5.06%
Operating Expenses	17,275,093	17,378,932	103,839	0.60%
Capital Outlay	9,564,733	9,738,550	173,817	1.82%
Debt Service	2,041,563	2,044,013	2,450	0.12%
Grants and Aids	103,916	103,916	-	0.00%
Transfers	1,977,207	2,264,157	286,950	14.51%
Reserve/Other	422,837	444,142	21,305	5.04%
Total Expenditures	\$ 56,094,666	\$ 57,934,344	\$ 1,839,678	3.28%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	44.8%
Operating Expenses	30.0%
Capital Outlay	16.8%
Debt Service	3.5%
Grants and Aids	0.2%
Transfers	3.9%
Reserve/Other	0.8%
Total Expenditures	100.0%



TOTAL CITY Expenditures

SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
General Government	4,960,411	5,718,549	4,876,232	5,407,078
Public Safety	14,984,727	15,093,994	14,937,147	15,705,010
Physical Environment	18,183,378	20,015,263	21,336,127	22,406,838
Transportation	1,774,861	1,779,652	2,115,813	2,449,331
Economic Environment	320,471	388,248	556,433	630,546
Culture and Recreation	5,938,541	5,844,415	7,296,058	6,029,666
Non-Expenditure Disbursement	1,644,613	1,633,344	1,977,207	2,264,157
Other Non-Operating	2,248,467	2,255,583	2,999,649	3,041,718
Total Expenditures	\$ 50,055,469	\$ 52,729,048	\$ 56,094,666	\$ 57,934,344

PERCENTAGE OF TOTAL EXPENDITURES:

General Government	9.9%	10.8%	8.7%	9.3%
Public Safety	29.9%	28.6%	26.6%	27.1%
Physical Environment	36.4%	38.0%	38.1%	38.7%
Transportation	3.5%	3.4%	3.8%	4.2%
Economic Environment	0.6%	0.7%	1.0%	1.1%
Culture and Recreation	11.9%	11.1%	13.0%	10.4%
Non-Expenditure Disbursement	3.3%	3.1%	3.5%	3.9%
Other Non-Operating	4.5%	4.3%	5.3%	5.3%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

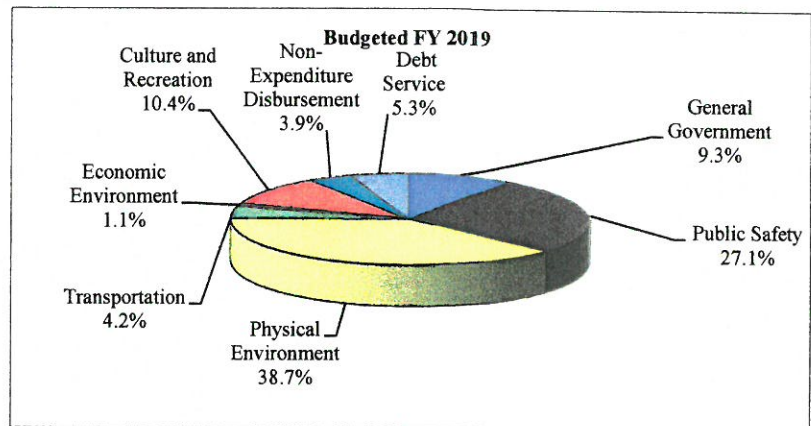
TOTAL CITY Expenditures

COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
General Government	4,876,232	5,407,078	530,846	10.89%
Public Safety	14,937,147	15,705,010	767,863	5.14%
Physical Environment	21,336,127	22,406,838	1,070,711	5.02%
Transportation	2,115,813	2,449,331	333,518	15.76%
Economic Environment	556,433	630,546	74,113	13.32%
Culture and Recreation	7,296,058	6,029,666	(1,266,392)	-17.36%
Non-Expenditure Disbursement	1,977,207	2,264,157	286,950	14.51%
Other Non-Operating	2,999,649	3,041,718	42,069	1.40%
Total Expenditures	\$ 56,094,666	\$ 57,934,344	\$ 1,839,678	3.28%

PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	9.3%
Public Safety	27.1%
Physical Environment	38.7%
Transportation	4.2%
Economic Environment	1.1%
Culture and Recreation	10.4%
Non-Expenditure Disbursement	3.9%
Other Non-Operating	5.3%
Total Expenditures	100.0%



REVENUE SUMMARY

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
General Fund				
Taxes				
Ad Valorem	7,658,616	8,098,767	8,693,846	9,236,656
Utility Taxes	2,896,032	2,963,184	3,036,898	3,084,725
Communication Service Taxes	940,076	919,582	905,000	910,000
Sales & Use Taxes	161,569	160,636	156,165	156,428
Total Taxes	11,656,293	12,142,169	12,791,909	13,387,809
Permits and Fees	2,159,545	2,071,374	2,107,211	2,184,727
Intergovernmental	2,510,321	2,872,562	2,803,607	2,866,900
Charges for Services	2,623,770	2,793,163	2,885,257	3,083,082
Fines and Forfeitures	226,202	79,076	147,506	133,000
Interest	197,202	115,582	206,908	210,000
Miscellaneous	919,064	897,463	865,251	854,766
Non-Revenue				
Transfers	1,335,621	1,453,344	1,701,208	1,984,187
Reserves	-	-	194,251	111,376
Total	\$ 21,628,018	\$ 22,424,733	\$ 23,703,108	\$ 24,815,847
Special Revenue Funds				
Local Option Gas Tax Fund				
Taxes	321,439	324,217	322,000	323,610
Interest	976	2,484	800	750
Reserves	-	-	27,200	25,640
Total	\$ 322,415	\$ 326,701	\$ 350,000	\$ 350,000
Impact Funds				
Permits & Fees	274,305	306,923	224,662	231,401
Charges for Services	-	76,581	-	-
Interest	14,338	13,221	380	378
Reserves	-	-	-	189,018
Total	\$ 288,643	\$ 396,725	\$ 225,042	\$ 420,797
Grant Funds				
Intergovernmental	528,934	30,962	333,830	333,830
Interest	396	603	-	-
Transfers	143,992	-	95,999	99,970
Reserves	-	-	37,100	37,100
Total	\$ 673,322	\$ 31,565	\$ 466,929	\$ 470,900
CRA Trust Funds				
Taxes - Ad Valorem	169,414	188,126	206,231	249,172
Intergovernmental	165,527	185,586	203,548	246,495
Interest	5,572	12,317	2,878	1,697
Miscellaneous	22,525	23,008	20,000	-
Reserves	-	-	-	4,129
Total	\$ 363,038	\$ 409,037	\$ 432,657	\$ 501,493

REVENUE SUMMARY

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Law Enforcement Program Funds				
Intergovernmental	68,102	112,804	63,370	60,000
Fines and Forfeitures	23,426	7,164	10,500	10,400
Interest	1,069	1,109	-	-
Miscellaneous	282	1,974	-	-
Reserves	-	-	10,000	39,881
Total	\$ 92,879	\$ 123,051	\$ 83,870	\$ 110,281
Special Program Funds				
Intergovernmental	196,210	-	-	-
Interest	4,750	6,552	-	-
Miscellaneous	76,272	7,691	-	-
Reserves	-	-	554,496	261,434
Total	\$ 277,232	\$ 14,243	\$ 554,496	\$ 261,434
Total Special Revenue Funds	\$ 2,017,529	\$ 1,301,322	\$ 2,112,994	\$ 2,114,905
Capital Project Funds				
Taxes	2,250,231	2,313,011	2,320,000	2,410,000
Charges for Services	38,316	221,301	56,000	-
Interest	57,809	38,536	19,000	27,452
Miscellaneous	28,188	-	-	-
Transfers	165,000	180,000	180,000	180,000
Interfund Loan Repayments	-	-	195,030	-
Reserves	-	-	596,998	54,525
Total	\$ 2,539,544	\$ 2,752,848	\$ 3,367,028	\$ 2,671,977
Enterprise Funds				
Sanitation Fund				
Charges for Services	4,698,798	4,986,343	4,859,272	4,986,203
Interest	49,309	34,160	10,061	10,500
Miscellaneous	8,580	(22,395)	-	-
Reserves	-	-	86,904	89,872
Total	\$ 4,756,687	\$ 4,998,108	\$ 4,956,237	\$ 5,086,575
Water-Sewer Fund				
Intergovernmental	758,012	73,901	-	-
Charges for Services	14,502,926	15,467,528	15,824,776	17,053,023
Interest	130,607	112,543	20,000	91,638
Miscellaneous	24,100	2,243	-	-
Reserves	-	-	197,433	807,284
Total	\$ 15,415,645	\$ 15,656,215	\$ 16,042,209	\$ 17,951,945
Sewer Impact Fund				
Permits & Fees	156,178	152,559	106,000	109,180
Intergovernmental	91,278	7,685	-	-
Interest	9,537	2,733	800	400
Miscellaneous/Impact Fees	9	-	-	-
Total	\$ 257,002	\$ 162,977	\$ 106,800	\$ 109,580

REVENUE SUMMARY

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Water Impact Fund				
Permits & Fees	134,129	187,260	125,000	128,750
Intergovernmental	833,196	71,157	-	-
Interest	15,829	5,128	3,500	3,000
Reserves	-	-	121,500	118,250
Total	\$ 983,154	\$ 263,545	\$ 250,000	\$ 250,000
Construction Fund				
Miscellaneous/Impact Fees	984	974	-	-
Total	\$ 984	\$ 974	\$ -	\$ -
Marina Fund				
Charges for Services	73,671	78,058	77,560	82,130
Interest	368	518	319	300
Miscellaneous	394	123	-	-
Reserves	-	-	22,437	19,404
Total	\$ 74,433	\$ 78,699	\$ 100,316	\$ 101,834
Storm Water Fund				
Intergovernmental	82,320	-	443,211	-
Charges for Services	1,238,242	1,333,109	1,426,680	1,516,000
Interest	8,834	14,194	9,563	8,000
Miscellaneous	68,149	1,235	-	-
Reserves	-	-	335,413	24,701
Total	\$ 1,397,545	\$ 1,348,538	\$ 2,214,867	\$ 1,548,701
Golf Course Fund				
Charges for Services	1,283,162	1,288,910	1,443,724	1,422,111
Miscellaneous	78,590	5,015	-	-
Total	\$ 1,361,752	\$ 1,293,925	\$ 1,443,724	\$ 1,422,111
Total Enterprise Funds	\$ 24,247,202	\$ 23,802,981	\$ 25,114,153	\$ 26,470,746
Internal Service Funds				
Vehicle Maintenance Fund				
Charges for Services	37,679	52,123	64,401	64,737
Interest	54	-	-	-
Miscellaneous	(8,306)	1,996	-	-
Internal Services	944,856	954,414	893,685	917,267
Reserves	-	-	-	15,701
Total	\$ 974,283	\$ 1,008,533	\$ 958,086	\$ 997,705
Risk Management Fund				
Interest	10,464	13,415	5,100	5,000
Miscellaneous	-	988	-	-
Internal Services	483,057	538,164	620,893	647,349
Reserves	-	-	213,304	210,815
Total	\$ 493,521	\$ 552,567	\$ 839,297	\$ 863,164
Total Internal Service Funds	\$ 1,467,804	\$ 1,561,100	\$ 1,797,383	\$ 1,860,869
Gross Total Revenues	\$ 51,900,097	\$ 51,842,984	\$ 56,094,666	\$ 57,934,344
Less Transfers	3,072,526	3,125,925	3,491,785	3,828,773
Net Total Revenues	\$ 48,827,571	\$ 48,717,059	\$ 52,602,881	\$ 54,105,571

INTERFUND TRANSFERS

Transfers	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Interfund Transfers				
To: General Fund				
From Local Option Gas Tax Fund	200,000	200,000	200,000	200,000
From Employee Benefit Cost Deferral	80,344	-	85,146	72,434
From Sanitation Fund	206,400	220,756	291,556	349,034
From Water and Sewer Fund	605,473	817,332	949,487	1,193,712
From Storm Water Fund	108,664	111,499	85,601	106,120
From Golf Course Fund	134,740	103,757	89,418	62,887
	<u>1,335,621</u>	<u>1,453,344</u>	<u>1,701,208</u>	<u>1,984,187</u>
To: Grant Funds				
From General Fund	118,292	-	95,999	99,970
From Risk Management	25,700	-	-	-
	<u>143,992</u>	<u>-</u>	<u>95,999</u>	<u>99,970</u>
To: Capital Project Fund				
From Local Option Gas Tax Fund	150,000	150,000	150,000	150,000
From Capital Investment Fund	15,000	30,000	30,000	30,000
	<u>165,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>
Total Interfund Transfers	<u>\$ 1,644,613</u>	<u>\$ 1,633,344</u>	<u>\$ 1,977,207</u>	<u>\$ 2,264,157</u>
Internal Service Fund Charges				
Vehicle Maintenance Charges:				
For General Fund	649,921	656,617	602,256	623,706
For Fed Eq Sharing	1,128	-	5,683	4,983
For Sanitation Fund	56,858	34,386	33,837	34,521
For Water and Sewer Fund	156,651	158,123	164,565	156,311
For Harbormaster Fund	1,399	1,802	328	808
For Storm Water Fund	78,899	103,488	87,016	96,938
Total	<u>944,856</u>	<u>954,416</u>	<u>893,685</u>	<u>917,267</u>
Risk Management Charges:				
For General Fund	301,248	290,070	334,765	329,030
For Sanitation Fund	23,896	28,792	33,230	34,647
For Water and Sewer Fund	124,265	182,707	210,755	239,734
For Marina Fund	3,648	3,660	4,195	4,374
For Storm Water Fund	2,340	5,328	6,141	6,403
For Golf Course Fund	21,960	21,903	25,252	26,327
For Vehicle Maintenance Fund	5,700	5,705	6,555	6,834
Total	<u>483,057</u>	<u>538,165</u>	<u>620,893</u>	<u>647,349</u>
Total Internal Service Fund Charges	<u>\$ 1,427,913</u>	<u>\$ 1,492,581</u>	<u>\$ 1,514,578</u>	<u>\$ 1,564,616</u>
Total Transfers	<u>\$ 3,072,526</u>	<u>\$ 3,125,925</u>	<u>\$ 3,491,785</u>	<u>\$ 3,828,773</u>

Expenditure Summary

SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
General Fund				
City Commission	145,419	142,939	150,980	154,369
City Manager	411,525	428,082	429,677	449,803
Finance	406,726	414,227	485,608	467,908
Procurement Services	227,196	233,885	260,026	241,992
Information Technology	476,740	553,710	615,090	819,804
Internal Audit	20,268	29,872	27,266	27,266
Human Resources	251,948	237,401	302,442	309,678
City Attorney	180,429	210,413	162,841	162,841
Planning	256,550	288,375	346,227	479,461
City Clerk	287,482	325,516	328,271	341,083
Police	7,054,534	7,137,388	7,327,101	8,013,078
Fire	4,939,071	4,951,344	5,035,216	5,297,970
Building Development	1,074,690	1,038,862	1,010,420	1,063,983
Public Services	1,038,528	1,327,452	1,298,386	1,138,187
Public Works	2,731,009	2,779,834	2,785,232	2,771,264
Cultural/Civic Services	1,911,892	2,194,869	2,184,862	2,173,398
Project Administration	-	44,442	92,579	101,281
Non-Departmental	1,156,766	1,096,657	860,884	802,481
Total General Fund	\$ 22,570,773	\$ 23,435,268	\$ 23,703,108	\$ 24,815,847
Special Revenue Funds				
Local Option Gas Tax Fund	350,000	350,000	350,000	350,000
Impact Fund	519,174	745,770	225,042	420,797
Grant Fund	659,213	42,917	466,929	470,900
CRA Trust Fund	204,748	266,930	432,657	501,493
Law Enforcement Program Fund	154,478	67,921	83,870	110,281
Special Program Fund	302,130	47,203	554,496	261,434
Total Special Revenue Funds	\$ 2,189,743	\$ 1,520,741	\$ 2,112,994	\$ 2,114,905
Capital Project Fund				
Capital Project Fund	142,721	252,271	200,000	200,000
Capital Investment Fund	15,000	30,000	30,000	30,000
One Cent Local Option Sales Tax	2,514,205	3,397,001	3,137,028	2,441,977
Total Capital Project Funds	\$ 2,671,926	\$ 3,679,272	\$ 3,367,028	\$ 2,671,977

Expenditure Summary

SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Enterprise Funds				
Sanitation Fund	4,541,408	4,934,930	4,956,237	5,086,575
Water and Sewer Fund				
IT GIS	-	-	-	237,620
Utility Billing	379,176	347,866	439,754	424,709
Collections	218,914	226,019	262,647	306,764
Public Services	6,950,274	7,328,673	11,502,397	12,840,869
Debt Service	1,223,313	1,193,013	2,041,563	2,044,013
Project Administration	-	90,498	207,558	255,398
Non-Departmental	2,526,412	3,031,520	1,588,290	1,842,572
	11,298,089	12,217,589	16,042,209	17,951,945
Sewer Impact Fund	490,069	496,760	106,800	109,580
Water Impact Fund	91,042	174,627	250,000	250,000
Construction Fund	1,623,217	1,692,237	-	-
Marina Fund	113,617	113,877	100,316	101,834
Storm Water Fund				
Storm Water	1,165,438	1,403,716	2,153,148	1,481,180
Project Administration	-	30,007	61,719	67,521
	1,165,438	1,433,723	2,214,867	1,548,701
Golf Course Fund	1,504,056	1,337,553	1,443,724	1,422,111
Total Enterprise Funds	\$ 20,826,936	\$ 22,401,296	\$ 25,114,153	\$ 26,470,746
Internal Service Funds				
Vehicle Maintenance Fund	1,025,153	1,062,571	958,086	997,705
Risk Management Fund	770,938	629,900	839,297	863,164
Total Internal Service Funds	\$ 1,796,091	\$ 1,692,471	\$ 1,797,383	\$ 1,860,869
Gross Total Expenditures	50,055,469	52,729,048	56,094,666	57,934,344
Less Transfers	3,072,526	3,125,925	3,491,785	3,828,773
Net Total Expenditures	\$ 46,982,943	\$ 49,603,123	\$ 52,602,881	\$ 54,105,571

TOTAL CITY - Expenditures

SUMMARY BY CATEGORY AND ELEMENT						
Element Code	Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019	Change 2018 - 2019
Personnel Services						
11	Executive Salaries	1,373,118	1,539,984	1,560,317	1,591,822	31,505
12	Regular Salaries	12,835,531	13,002,562	14,248,769	14,995,178	746,409
13	Other Salaries and Wages	464,399	481,442	482,827	439,033	(43,794)
14	Overtime	1,297,946	1,555,593	1,062,372	1,072,872	10,500
15	Special Pay	286,889	297,916	317,115	323,500	6,385
21	FICA	1,149,275	1,200,497	1,266,163	1,325,637	59,474
22	Retirement Contribution	1,862,206	1,602,129	1,966,591	2,175,019	208,428
23	Life and Health Insurance	2,885,664	2,913,835	3,305,822	3,509,660	203,838
24	Workers' Compensation	359,684	429,157	499,341	527,913	28,572
25	Unemployment Compensation	5,494	3,948	-	-	-
26	Other Postemployment Benefit	30,073	32,603	-	-	-
	Total Personnel Services	22,550,279	23,059,666	24,709,317	25,960,634	1,251,317
Operating Expenses						
31	Professional Services	786,605	894,945	1,035,006	1,061,496	26,490
32	Accounting and Auditing	140,053	158,860	137,145	178,707	41,562
34	Other Contractual Services	5,255,369	5,525,177	6,284,670	5,805,299	(479,371)
40	Travel Per Diem	110,929	111,309	124,575	148,798	24,223
41	Communication Services	235,004	243,597	277,892	279,048	1,156
42	Freight & Postage Service	77,197	82,510	85,973	86,455	482
43	Utility Services	-	-	754	-	(754)
43-01	Water/Sewer Service	257,929	283,243	258,224	235,636	(22,588)
43-02	Electric Service	1,580,518	1,647,384	1,579,035	1,631,019	51,984
43-03	Gas Service	1,661	1,885	1,860	1,860	-
44	Rents and Leases	247,435	202,911	229,577	226,077	(3,500)
45	Insurance	1,296,179	1,200,932	1,417,879	1,500,484	82,605
46	Repair and Maintenance	1,338,996	1,524,125	1,504,329	1,769,945	265,616
46-04	Vehicle Maintenance and Repairs	675,848	703,225	603,270	608,077	4,807
46-05	Vehicle Maintenance Parts	281,207	319,124	217,685	197,436	(20,249)
47	Printing and Binding	24,353	48,495	42,528	41,005	(1,523)
48	Promotional Activities	142,484	139,921	141,592	171,681	30,089
49	Other Current Charges	154,248	259,874	455,526	427,826	(27,700)
49-01	Interdepartment Allocation	(345,602)	(361,327)	(363,694)	(433,980)	(70,286)
51	Office Supplies	23,158	18,216	28,884	27,584	(1,300)
52	Operating Supplies	2,123,393	2,200,470	2,128,012	2,243,831	115,819
52-11	Vehicle Fuel	645,370	726,961	725,806	778,155	52,349
53	Road Materials and Supplies	108,994	109,448	114,946	112,126	(2,820)
54	Books, Publications and Memberships	66,704	72,132	76,044	74,070	(1,974)
55	Training	139,150	123,324	167,575	206,297	38,722
59	Depreciation	4,141,876	4,593,649	-	-	-
	Total Operating Expenses	19,509,058	20,830,390	17,275,093	17,378,932	103,839

TOTAL CITY - Expenditures

SUMMARY BY CATEGORY AND ELEMENT						
Element Code	Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019	Change 2018 - 2019
Capital Outlay						
61	Land	-	283,827	50,000	50,000	-
62	Buildings	2,057,059	3,065,063	99,200	13,000	(86,200)
63	Improvements Other Than Buildings	1,903,049	1,710,159	7,231,417	7,928,272	696,855
64	Machinery and Equipment	870,922	613,678	2,065,355	1,575,167	(490,188)
66	Books, Publications and Library Materials	122,573	122,497	118,761	122,511	3,750
68	Intangible Assets	30,617	58,860	-	49,600	49,600
	Total Capital Outlay	4,984,220	5,854,084	9,564,733	9,738,550	173,817
Debt Service						
71	Debt Service-Principal	-	-	880,000	915,000	35,000
72	Debt Service-Interest	1,223,313	1,193,013	1,161,563	1,129,013	(32,550)
	Total Debt Service	1,223,313	1,193,013	2,041,563	2,044,013	2,450
Grants and Aids						
83	Other Grants and Aids	119,225	136,825	103,916	103,916	-
	Total Grants and Aids	119,225	136,825	103,916	103,916	-
Transfers						
91	Transfers	1,644,613	1,633,344	1,977,207	2,264,157	286,950
	Total Transfers	1,644,613	1,633,344	1,977,207	2,264,157	286,950
Non-Operating						
93	Non-Operating Interest	3,437	9,626	8,000	10,500	2,500
99	Reserves/Other-Loans	21,324	12,100	414,837	433,642	18,805
	Total Non-Operating	24,761	21,726	422,837	444,142	21,305
	Total	\$ 50,055,469	\$ 52,729,048	\$ 56,094,666	\$ 57,934,344	\$ 1,839,678

Personnel

PERSONNEL BY FUND/DEPARTMENT (Full Time)

Fund/Department	FY 2016	FY 2017	FY 2018	FY 2019
General Fund				
City Commission	0.50	0.50	0.50	0.50
City Manager	2.50	2.50	2.50	2.50
Economic Development	1.00	1.00	1.00	1.00
Finance	7.00	7.00	7.00	7.00
Procurement Services	3.00	3.00	3.00	3.00
Information Technology	2.25	2.25	2.25	4.25
Human Resources	4.00	4.00	4.00	4.00
Planning	4.00	3.00	4.00	4.00
City Clerk	3.50	3.50	3.50	3.50
Police	63.00	64.00	65.00	67.00
Fire	37.00	38.00	38.00	38.00
Development Services	11.00	10.36	10.36	10.36
Public Services	8.00	9.00	9.00	9.00
Public Works	27.95	29.95	29.95	29.95
Cultural/Civic Services	15.50	19.80	19.80	18.80
Projection Administration	-	0.90	0.90	0.90
Total General Fund	190.20	198.76	200.76	203.76
Special Revenue Funds				
CRA Trust	1.85	1.85	1.85	1.85
SAFER Grant - Fire	-	-	4.00	4.00
Special Programs	3.50	-	-	-
Total Special Revenue Funds	5.35	1.85	5.85	5.85
Enterprise Funds				
Sanitation	7.40	7.55	7.55	7.55
Water-Sewer				
Utility Billing	6.75	6.75	6.75	6.75
City Clerk-Collections	3.50	3.50	3.50	4.50
Public Services	57.82	58.59	58.59	58.59
Projection Administration	-	1.50	1.50	1.50
Non-Departmental	4.75	4.75	4.75	4.75
	72.82	75.09	75.09	76.09
Marina	1.20	1.20	1.20	1.20
Storm Water	7.93	8.59	8.59	8.59
Golf Course	5.00	5.00	5.00	5.00
Total Enterprise Funds	94.35	97.43	97.43	98.43
Internal Service Funds				
Vehicle Maintenance	5.10	5.12	5.12	5.12
Grand Total	295.00	303.16	309.16	313.16

PERSONNEL BY FUND/DEPARTMENT

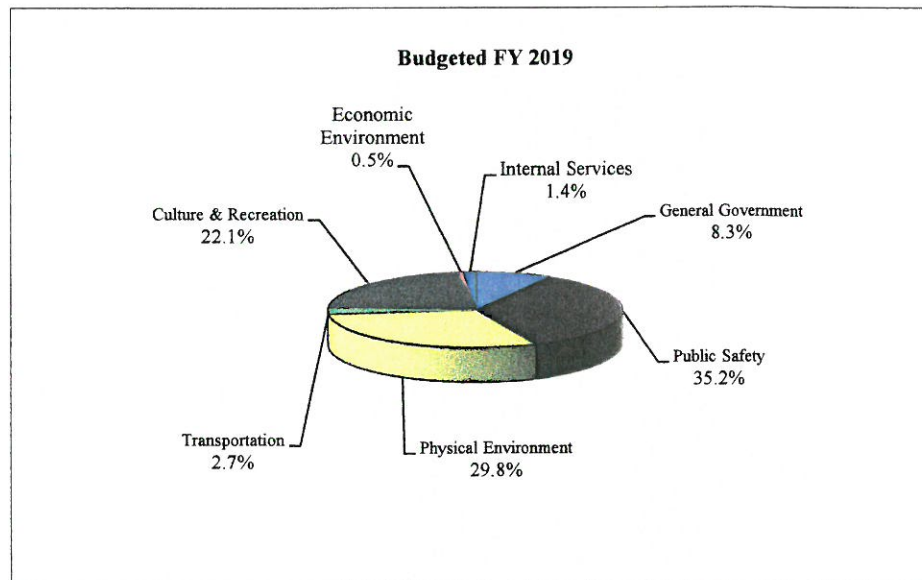
(Full and Part-Time)

Fund/Department	FY 2016	FY 2017	FY 2018	FY 2019	
				Position Changes/Adj	Total
General Fund					
City Commission	0.50	0.50	0.50	-	0.50
City Manager	3.50	3.50	3.50	-	3.50
Finance	7.00	7.00	7.00	-	7.00
Procurement Services	3.00	3.00	3.00	-	3.00
Information Technology	2.25	2.25	2.25	2.00	4.25
Human Resources	4.00	4.00	4.00	-	4.00
Planning	4.00	3.00	4.00	-	4.00
City Clerk	3.50	3.50	3.50	-	3.50
Police	69.00	70.00	71.00	2.00	73.00
Fire	37.00	38.00	38.00	-	38.00
Development Services	11.00	10.36	10.36	-	10.36
Public Services	16.00	18.00	18.00	-	18.00
Public Works	29.20	31.20	31.20	-	31.20
Cultural/Civic Services	24.50	29.90	29.90	(3.00)	26.90
Projection Administration	-	0.90	0.90	-	0.90
Total General Fund	214.45	225.11	227.11	1.00	228.11
Special Revenue Funds					
CRA Trust	2.85	1.85	1.85	-	1.85
SAFER Grant - Fire	-	-	4.00	-	4.00
Special Programs	5.50	-	-	-	-
Total Special Revenue Funds	8.35	1.85	5.85	-	5.85
Enterprise Funds					
Sanitation	7.40	7.55	7.55	-	7.55
Water-Sewer					
IT-GIS	-	-	-	1.23	1.23
Utility Billing	6.75	6.75	6.75	-	6.75
City Clerk-Collections	4.50	4.50	4.50	-	4.50
Public Services	58.47	59.24	59.24	(1.23)	58.01
Projection Administration	-	1.50	1.50	-	1.50
Non-Departmental	4.75	4.75	4.75	-	4.75
	74.47	76.74	76.74	-	76.74
Marina	1.20	1.20	1.20	-	1.20
Storm Water	8.03	8.69	8.69	-	8.69
Golf Course	24.00	24.00	24.00	-	24.00
Total Enterprise Funds	115.10	118.18	118.18	-	118.18
Internal Service Funds					
Vehicle Maintenance	5.10	5.12	5.12	-	5.12
Total Internal Service Funds	5.10	5.12	5.12	-	5.12
Grand Total	343.00	350.26	356.26	1.00	357.26

PERSONNEL BY FUNCTION TOTAL AUTHORIZED POSITIONS (Full and Part-Time)

	FY 2016	FY 2017	FY 2018	FY 2019
Summary by Function				
Function				
General Government	27.75	26.75	27.75	29.75
Public Safety	117.00	118.36	123.36	125.36
Physical Environment	101.55	106.53	106.53	106.53
Transportation	9.60	9.60	9.60	9.60
Culture & Recreation	79.15	82.05	82.05	79.05
Economic Environment	2.85	1.85	1.85	1.85
Internal Services	5.10	5.12	5.12	5.12
	343.00	350.26	356.26	357.26

Percentage of Total Positions				
Function				
General Government	8.1%	7.6%	7.8%	8.3%
Public Safety	34.1%	33.9%	34.7%	35.2%
Physical Environment	29.6%	30.4%	29.9%	29.8%
Transportation	2.8%	2.7%	2.7%	2.7%
Culture & Recreation	23.1%	23.4%	23.0%	22.1%
Economic Environment	0.8%	0.5%	0.5%	0.5%
Internal Services	1.5%	1.5%	1.4%	1.4%
	100.0%	100.0%	100.0%	100.0%



PERSONNEL POSITION CHANGES

(Full and Part-Time)

		Position Changes
<u>GENERAL FUND</u>		
IT Theatre		
IT Theatre		
Theatre Operations Coordinator	Reorganization reclass from Cultural Affairs	1.00
Assistant Theatre Operations	Reorganization reclass from Cultural Affairs	1.00
Total IT Department		2.00
Police		
Police Department		
Police Officer	Budget for new SRO positions	2.00
Total Police Department		2.00
Fire		
Fire Department		
Fire Support Coordinator	Reclass from Administrative Secretary	1.00
Administrative Secretary	Reclass to Fire Support Coordinator	(1.00)
Total Fire Department		-
Cultural & Civic Services		
Library		
Library Assistant I Part Time	Reclass 2 Part Time Positions to One Full Time	(2.00)
Library Assistant II Full Time	Reclass 2 Part Time Positions to One Full Time	1.00
Total Library		(1.00)
Cultural Affairs		
Patron Services Coordinator	Department Re-Organization	1.00
Marketing & Event Specialist	Department Re-Organization	1.00
Tarpon Arts Operations Manager	Department Re-Organization	1.00
Department Administrator	Department Re-Organization	1.00
Ticket Sales Rep - 3	Department Re-Organization	1.00
Arts & Cultural Assistant	Department Re-Organization	(2.00)
Arts & Marketing Program Manager	Department Re-Organization	(1.00)
Office Administrator	Department Re-Organization	(1.00)
Box Office Temp - 4	Department Re-Organization	(1.00)
Theatre Operations Coordinator	Reorganization reclass to IT	(1.00)
Assistant Theatre Operations	Reorganization reclass to IT	(1.00)
Total Cultural Affairs Department		(2.00)
Total Cultural & Civic Services Department		(3.00)
TOTAL GENERAL FUND		1.00
<u>WATER-SEWER FUND</u>		
Public Services		
Administration Department		
Public Services/Project Executive Assistant	Reclass from Coordinator	1.00
Public Services and Planning Coordinator	Reclass to Executive Assistant	(1.00)
Total Public Services Department		-
City Clerk & Collector		
Collections Department		
Collection Clerk I	Department Re-Organization	2.00
Collection Clerk II	Department Re-Organization	1.00
Executive Assistant	Department Re-Organization	1.00
Collection Specialist Full Time	Department Re-Organization	1.00
Senior Clerk	Department Re-Organization	(2.00)
Collection Analyst	Department Re-Organization	(1.00)
Executive Secretary	Department Re-Organization	(1.00)
Senior Clerk Part Time	Department Re-Organization	(1.00)
Total City Clerk & Collector Department		-
TOTAL WATER-SEWER FUND		-
<u>POSITIONS SPLIT ACROSS MULTIPLE FUNDS</u>		
Public Works Department		
Public Works Executive Assistant		1.00
Public Works Executive Secretary		(1.00)
Total Public Works Department		-
IT GIS Department Water-Sewer Fund		
GIS Administrator		0.41
GIS Mapping Tech		0.82
Total IT Department		1.23
Public Services Department Water-Sewer Fund		
GIS Administrator		(0.41)
GIS Mapping Tech		(0.82)
Total Public Services Department		(1.23)
TOTAL SPLIT POSITIONS		-
GRAND TOTAL		1.00

PERSONNEL

Split Position Allocations

<u>Position</u>	<u>Percentage</u>	<u>Salary</u>
Executive Secretary		
City Commission	50%	\$ 29,943
City Manager	50%	\$ 29,943
	<u>100%</u>	<u>\$ 59,886</u>
IT Specialist		
GF-IT	50%	\$ 27,404
W/S Non Departmental	50%	\$ 27,404
	<u>100%</u>	<u>\$ 54,808</u>
IT Specialist		
GF-IT	75%	\$ 38,626
W/S Non Departmental	25%	\$ 12,875
	<u>100%</u>	<u>\$ 51,501</u>
Deputy City Clerk		
GF-City Clerk	50%	\$ 38,324
WS-Collections	50%	\$ 38,324
	<u>100%</u>	<u>\$ 76,648</u>
GIS Administrator		
GF-Building Development	36%	\$ 21,730
Sanitation Fund	15%	\$ 4,225
IT - GIS	41%	\$ 24,748
Stormwater	6%	\$ 3,622
Vehicle Maintenance	2%	\$ 1,207
	<u>100%</u>	<u>\$ 55,532</u>
Public Works Director		
GF-Facilities Maintenance	20%	\$ 17,601
GF-Roads & Streets	25%	\$ 22,001
Sanitation	30%	\$ 26,401
Stormwater	25%	\$ 22,001
	<u>100%</u>	<u>\$ 88,004</u>
Public Works Executive Assistant		
GF-Facilities Maintenance	20%	\$ 10,429
GF-Roads & Streets	25%	\$ 13,036
Sanitation	30%	\$ 15,644
Stormwater	25%	\$ 13,036
	<u>100%</u>	<u>\$ 52,145</u>
Custodian PT-Temp		
GF-Facilities Maintenance	25%	\$ 3,566
WS-Water Distribution	15%	\$ 2,139
WS-Meter Repairs	10%	\$ 1,426
WS-Sewage Collection	10%	\$ 1,426
WS-Sewage Treatment	15%	\$ 2,139
WS-Sewage Lift Stations	15%	\$ 2,139
Stormwater	10%	\$ 1,426
	<u>100%</u>	<u>\$ 14,261</u>

PERSONNEL

Split Position Allocations

<u>Position</u>	<u>Percentage</u>	<u>Salary</u>
Asst. Parks Maintenance Supervisor		
GF-Parks & Parkways	15%	\$ 6,427
CRA Fund	85%	\$ 36,421
	<u>100%</u>	<u>\$ 42,848</u>
Custodian-PT		
GF-Library	90%	\$ 13,605
GF-Train Depot	10%	\$ 1,512
	<u>100%</u>	<u>\$ 15,117</u>
Maintenance Records Technician		
GF-Roads & Streets	90%	\$ 30,551
Vehicle Maintenance Fund	10%	\$ 3,395
	<u>100%</u>	<u>\$ 33,946</u>
Technician I		
Sanitation Fund	80%	\$ 23,795
Marina Fund	20%	\$ 5,949
	<u>100%</u>	<u>\$ 29,744</u>
Bill Tech II		
WS-Utility Billing	75%	\$ 28,002
Stormwater Fund	25%	\$ 9,334
	<u>100%</u>	<u>\$ 37,336</u>
GIS Mapping Tech		
WS-IT-GIS	82%	\$ 33,323
Stormwater Fund	18%	\$ 7,315
	<u>100%</u>	<u>\$ 40,638</u>
Wastewater Division Manager		
WS-Sewage Collection	25%	\$ 18,912
WS-Sewage Treatment	75%	\$ 56,737
	<u>100%</u>	<u>\$ 75,649</u>
Water Division Manager		
WS-Water Distribution	25%	\$ 19,212
WS-Water Plant	75%	\$ 57,635
	<u>100%</u>	<u>\$ 76,847</u>
Maintenance Mech I - 2 Positions		
WS-Water Plant	28%	\$ 10,442
WS-Sewage Treatment	36%	\$ 13,426
WS-Sewage Lift Stations	36%	\$ 13,426
	<u>100%</u>	<u>\$ 37,294</u>

PERSONNEL

Split Position Allocations

<u>Position</u>	<u>Percentage</u>	<u>Salary</u>
Maintenance Mech II - 2 Positions		
WS-Water Plant	28%	\$ 10,495
WS-Sewage Treatment	36%	\$ 13,493
WS-Sewage Lift Stations	36%	\$ 13,493
	<u>100%</u>	<u>\$ 37,481</u>
Maintenance Mech III - 2 Positions		
WS-Water Plant	28%	\$ 11,293
WS-Sewage Treatment	36%	\$ 14,519
WS-Sewage Lift Stations	36%	\$ 14,519
	<u>100%</u>	<u>\$ 40,331</u>
Chief Utilities Mechanic		
WS-Water Plant	28%	\$ 17,041
WS-Sewage Treatment	36%	\$ 21,910
WS-Sewage Lift Stations	36%	\$ 21,910
	<u>100%</u>	<u>\$ 60,861</u>
Environmental Compliance		
WS-Water Plant	50%	\$ 38,355
WS-Sewage Treatment	50%	\$ 38,355
	<u>100%</u>	<u>\$ 76,710</u>
Project Administration Director		
General Fund	30%	\$ 32,791
Water-Sewer Fund	50%	\$ 54,652
Stormwater Fund	20%	\$ 21,861
	<u>100%</u>	<u>\$ 109,304</u>
Projects Supervisor		
General Fund	30%	\$ 23,731
Water-Sewer Fund	50%	\$ 39,551
Stormwater Fund	20%	\$ 15,820
	<u>100%</u>	<u>\$ 79,102</u>
Development Site Inspector		
General Fund	30%	\$ 13,909
Water-Sewer Fund	50%	\$ 23,182
Stormwater Fund	20%	\$ 9,273
	<u>100%</u>	<u>\$ 46,364</u>

Property Values, Millage Rates and Revenues

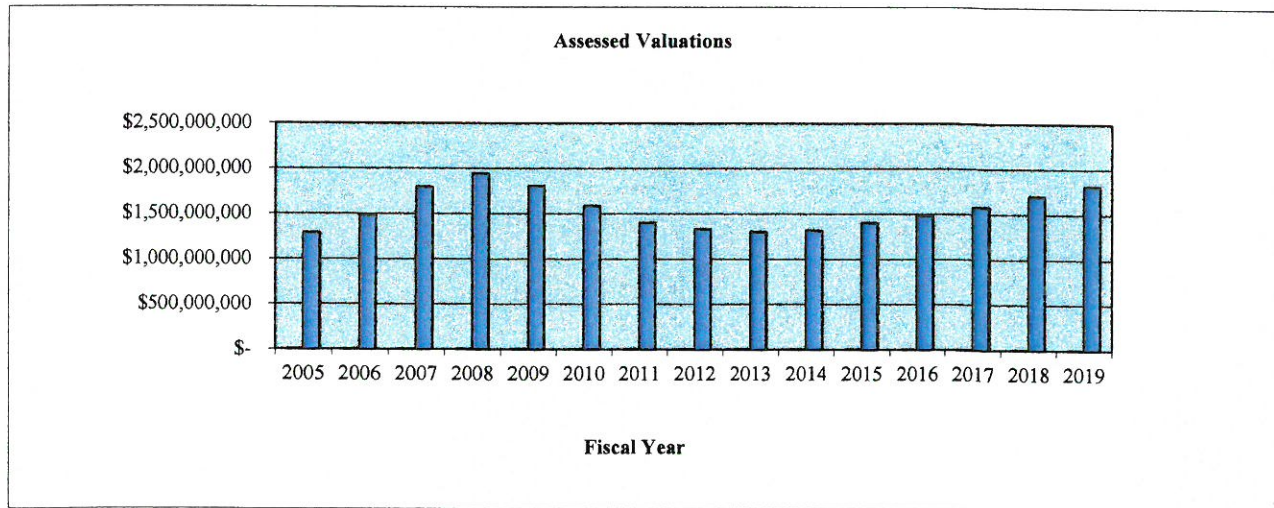
CITY OF TARPON SPRINGS

PROPERTY VALUES, MILLAGE RATES, & AD VALOREM REVENUES

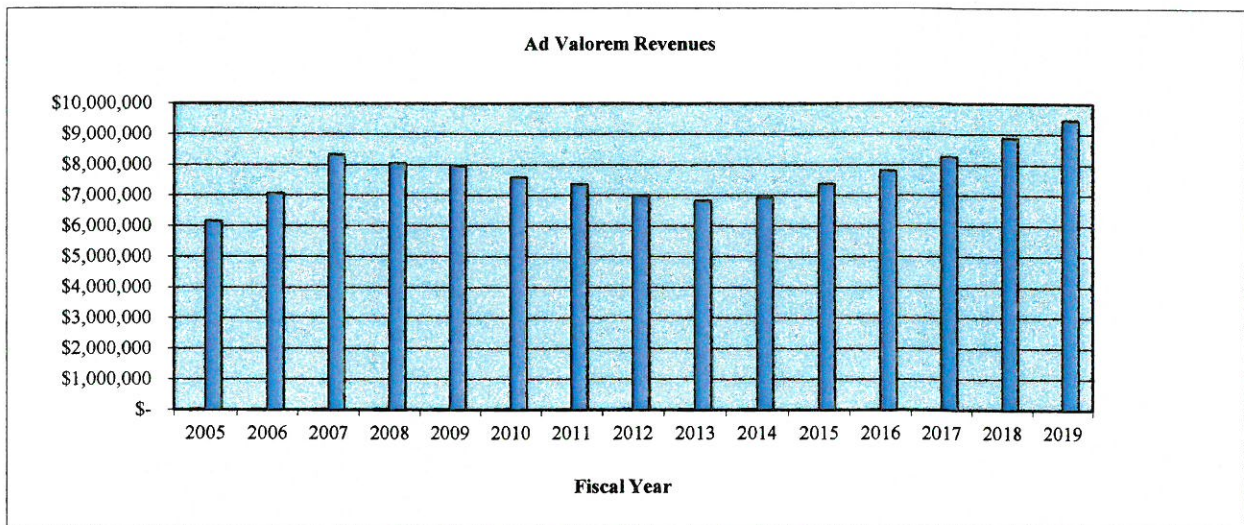
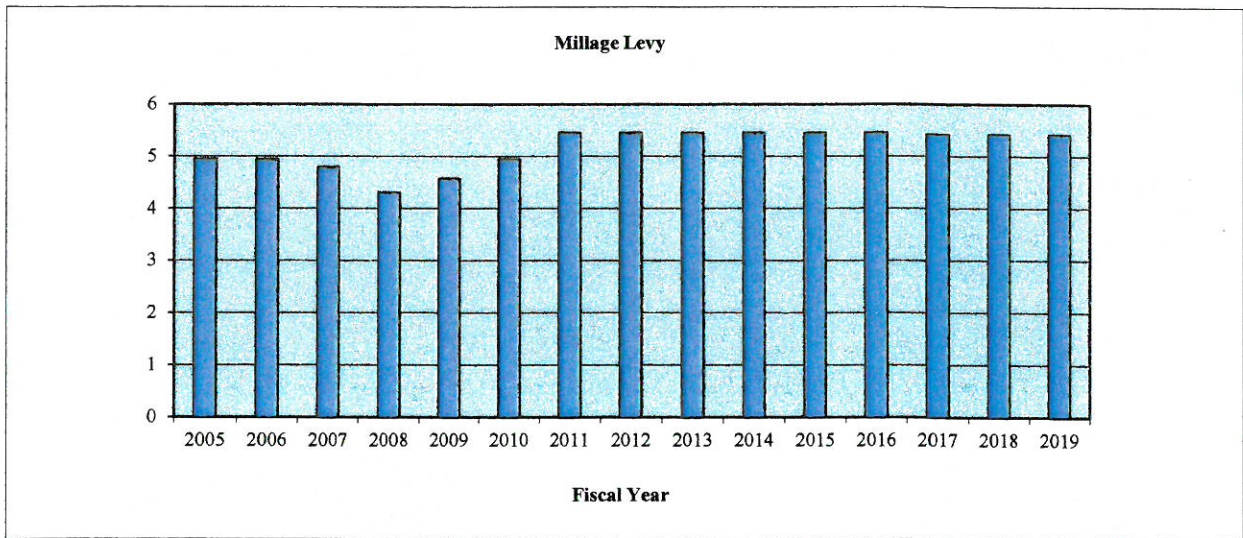
LAST FIFTEEN FISCAL YEARS

Fiscal Year	Tax Year	Assessed Valuations (A)	Change over Previous Year	Assessed Valuation % Change	Millage Levy (B)	Change over Previous Year	Millage Levy % Change	Ad Valorem Tax Revenues (C)	Change over Previous Year	Ad Valorem Revenue % Change
2019	2018	1,812,306,467	114,089,368	6.72%	5.4200	-	0.00%	9,455,828	586,751	6.62%
2018	2017	1,698,217,099	121,115,645	7.68%	5.4200	-	0.00%	8,869,077	611,301	7.40%
2017	2016	1,577,101,454	94,901,786	6.40%	5.4200	(0.0300)	-0.55%	8,257,776	459,464	5.89%
2016	2015	1,482,199,668	82,285,396	5.88%	5.4500	-	0.00%	7,798,312	432,673	5.87%
2015	2014	1,399,914,272	83,927,715	6.38%	5.4500	-	0.00%	7,365,639	443,962	6.41%
2014	2013	1,315,986,557	17,641,222	1.36%	5.4500	-	0.00%	6,921,677	97,811	1.43%
2013	2012	1,298,345,335	(30,364,558)	-2.29%	5.4500	-	0.00%	6,823,866	(168,209)	-2.41%
2012	2011	1,328,709,893	(66,096,543)	-4.74%	5.4500	-	0.00%	6,992,075	(363,093)	-4.94%
2011	2010	1,394,806,436	(188,553,612)	-11.91%	5.4500	0.5000	10.10%	7,355,168	(236,190)	-3.11%
2010	2009	1,583,360,048	(221,142,389)	-12.26%	4.9500	0.3762	8.23%	7,591,358	(362,104)	-4.55%
2009	2008	1,804,502,437	(134,394,535)	-6.93%	4.5738	0.2649	6.15%	7,953,462	(96,136)	-1.19%
2008	2007	1,938,896,972	145,542,279	8.12%	4.3089	(0.4868)	-10.15%	8,049,598	(276,888)	-3.33%
2007	2006	1,793,354,693	313,768,204	21.21%	4.7957	(0.1463)	-2.96%	8,326,486	1,255,970	17.76%
2006	2005	1,479,586,489	191,804,559	14.89%	4.9420	(0.0034)	-0.07%	7,070,516	913,181	14.83%
2005	2004	1,287,781,930	135,889,200	11.80%	4.9454	-	0.00%	6,157,335	660,915	12.02%

- (A) Final Assessed Valuations except for Fiscal Year 2019 is preliminary estimate from Pinellas County Property Appraiser.
 (B) Final Millage Levy represents the City wide levy only. Fiscal Year 2019 Levy is the Proposed Millage Rate.
 (C) Ad Valorem Tax Revenues are based on actual receipts. Fiscal Year 2018 and FY 2019 is the Budgeted amount.



CITY OF TARPON SPRINGS
HISTORICAL ANALYSIS OF MILLAGE RATES & AD VALOREM REVENUES
LAST FIFTEEN FISCAL YEARS



Debt Summary

DEBT SUMMARY

The following schedule depicts the City's existing outstanding debt and estimated debt service costs:

Issue	Purpose	Original Amount	Principal Outstanding at 9/30/2018	2019 Budgeted Debt Service
Water / Sewer Fund:				
Series 2013 A-1 Bonds		7,425,000	6,415,000	275,000
Series 2013 A-2 Bonds		28,370,000	26,040,000	640,000
Series 2013 A-1 Bonds - Interest		-	-	204,763
Series 2013 A-2 Bonds - Interest		-	-	924,250
Total Water / Sewer Fund		<u>\$ 35,795,000</u>	<u>\$ 32,455,000</u>	<u>\$ 2,044,013</u>

General Fund Summary

General Fund Revenue Summary

SUMMARY BY SOURCE

Source	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Taxes				
Ad Valorem	7,658,616	8,098,767	8,693,846	9,236,656
Utility Taxes	2,896,032	2,963,184	3,036,898	3,084,725
Communication Service Taxes	940,076	919,582	905,000	910,000
Local Business Taxes	161,569	160,636	156,165	156,428
Total Taxes	11,656,293	12,142,169	12,791,909	13,387,809
Permits and Fees	2,159,545	2,071,374	2,107,211	2,184,727
Intergovernmental	2,510,321	2,872,562	2,803,607	2,866,900
Charges for Services	2,623,770	2,793,163	2,885,257	3,083,082
Fines and Forfeitures	226,202	79,076	147,506	133,000
Interest	197,202	115,582	206,908	210,000
Miscellaneous	919,064	897,463	865,251	854,766
Non-Revenue				
Transfers	1,335,621	1,453,344	1,701,208	1,984,187
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	194,251	111,376
Total Reserves	-	-	194,251	111,376
Total Non-Revenue	1,335,621	1,453,344	1,895,459	2,095,563
Total	\$ 21,628,018	\$ 22,424,733	\$ 23,703,108	\$ 24,815,847

PERCENTAGE OF TOTAL REVENUES:

Taxes	54.0%	54.1%	53.9%	54.0%
Permits and Fees	10.0%	9.2%	8.9%	8.8%
Intergovernmental	11.6%	12.8%	11.8%	11.7%
Charges for Services	12.1%	12.5%	12.2%	12.4%
Fines and Forfeitures	1.0%	0.4%	0.6%	0.5%
Interest	0.9%	0.5%	0.9%	0.8%
Miscellaneous	4.2%	4.0%	3.7%	3.4%
Non-Revenue	6.2%	6.5%	8.0%	8.4%
Total	100.0%	100.0%	100.0%	100.0%

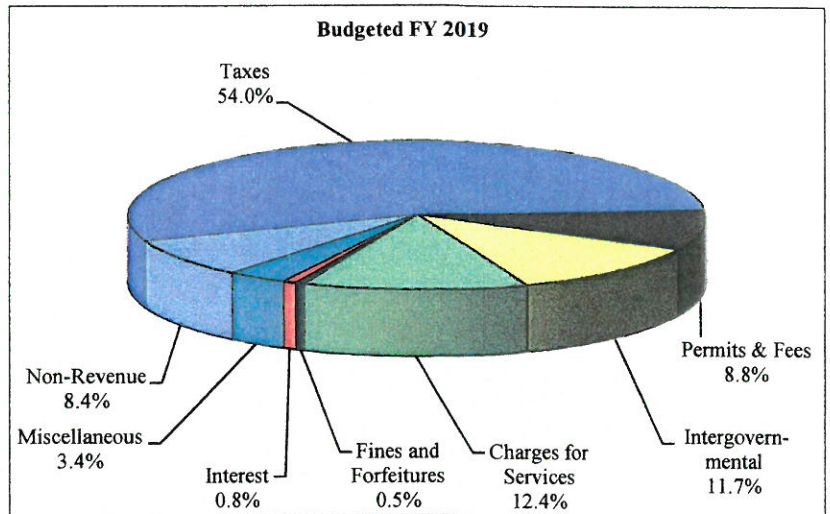
General Fund Revenue Summary

COMPARISON BY SOURCE

Source	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
Taxes	12,791,909	13,387,809	595,900	4.66%
Permits and Fees	2,107,211	2,184,727	77,516	3.68%
Intergovernmental	2,803,607	2,866,900	63,293	2.26%
Charges for Services	2,885,257	3,083,082	197,825	6.86%
Fines and Forfeitures	147,506	133,000	(14,506)	-9.83%
Interest	206,908	210,000	3,092	1.49%
Miscellaneous	865,251	854,766	(10,485)	-1.21%
Non-Revenue	1,895,459	2,095,563	200,104	10.56%
Total	\$ 23,703,108	\$ 24,815,847	\$ 1,112,739	4.69%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Taxes	54.0%
Permits & Fees	8.8%
Intergovernmental	11.7%
Charges for Services	12.4%
Fines and Forfeitures	0.5%
Interest	0.8%
Miscellaneous	3.4%
Non-Revenue	8.4%
Total	100.0%



GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Taxes					
	Ad Valorem				
001-311.10-00	Current	7,628,898	8,069,650	8,662,846	9,206,656
001-311.20-00	Delinquent	29,718	29,117	31,000	30,000
	Total Ad Valorem	7,658,616	8,098,767	8,693,846	9,236,656
	Utility Taxes				
001-314.10-00	Electric - Duke Energy	2,105,526	2,099,759	2,147,025	2,187,025
001-314.30-00	Water	657,048	721,041	747,114	750,200
001-314.30-10	Revenue Write-off	(53)	(58)	-	-
001-314.40-00	Natural Gas	105,646	108,197	110,119	113,500
001-314.80-00	Propane Bottle Gas	27,865	34,245	32,640	34,000
	Total Utility Taxes	2,896,032	2,963,184	3,036,898	3,084,725
	Communication Service Taxes				
001-315.00-00	Communication Service Taxes	940,076	919,582	905,000	910,000
	Total Communication Service Taxes	940,076	919,582	905,000	910,000
	Local Business Taxes				
001-316.00-00	Business Tax	157,563	154,707	152,000	152,053
001-316.01-00	Yard Sale	264	194	200	200
001-316.02-00	Business Tax Penalties	3,742	5,735	3,965	4,175
	Total Local Business Taxes	161,569	160,636	156,165	156,428
	Taxes	\$ 11,656,293	\$ 12,142,169	\$ 12,791,909	\$ 13,387,809
Permits and Fees					
001-322.01-00	Buildings	222,793	255,986	262,116	254,000
001-322.02-00	Plumbing	26,031	24,575	30,192	30,100
001-322.03-00	Electrical	26,727	32,353	33,642	31,000
001-322.04-00	H.A.R.V.	52,459	53,185	54,459	55,300
001-322.05-00	Gas	3,010	4,785	4,321	4,100
001-323.10-00	Franchise Fee - Electricity	1,569,396	1,550,624	1,530,396	1,612,500
001-323.40-00	Franchise Fee - Gas	97,083	99,309	97,301	102,727
001-329.01-00	Signs	732	1,098	1,242	1,200
001-329.02-00	Demolition	1,100	800	303	500
001-329.03-01	Courtesy Inspections	2,670	3,390	3,515	3,750
001-329.03-02	Fees/Services	7,431	1,459	1,436	1,600
001-329.03-03	Engineering copies	613	265	481	450
001-329.04-00	Tree Removal	9,500	12,515	12,807	12,500
001-329.04-03	Tree Bank	140,000	31,030	75,000	75,000
001-329.03-07	Shelter Mitigation Fee	-	-	-	-
	Permits and Fees	\$ 2,159,545	\$ 2,071,374	\$ 2,107,211	\$ 2,184,727
Intergovernmental					
001-331.20-03	Bulletproof Vest	1,647	6,464	2,579	2,500
001-331.50-18	FEMA-4280-DR-FL-Hermine	-	12,449	-	-
001-334.50-19	FDOT Landscaping Alt 19	-	94,526	-	-
001-334.50-20	FEMA-4280-DR-FL-Hermine	-	2,075	-	-
001-334.70-16	Arts Celebration	46,190	40,181	27,163	-
001-334.70-48	FL Humanities Council	-	2,750	-	-
001-335.12-01	Sales Tax	601,015	636,923	633,199	667,500
001-335.12-02	Eight Cent Motor Fuel Tax	186,788	197,948	191,345	211,500
001-335.14-00	Mobile Home Licenses	20,084	23,971	21,501	22,000
001-335.15-00	Alcohol Beverage Licenses	29,012	30,130	29,912	30,100
001-335.18-01	Half-Cent Sales Tax	1,522,938	1,542,364	1,586,325	1,596,500
001-335.23-00	Firefighters Supp. Comp.	16,379	8,720	9,288	10,300

GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
001-335.49-01	Motor Fuel Tax Rebate	10,252	9,789	8,265	7,500
001-335.49-02	Traffic Signal Maint. FDOT	22,800	33,766	23,000	35,000
001-335.49-03	Street Light Maint. FDOT	38,673	39,835	41,030	42,000
001-338.90.01	Library Cooperative	-	178,494	210,000	225,000
001-339.01-00	Housing Authority	14,543	12,177	20,000	17,000
	Intergovernmental	\$ 2,510,321	\$ 2,872,562	\$ 2,803,607	\$ 2,866,900
Charges for Services					
001-342.10-00	Police Services	3,500	1,292	1,832	1,500
001-342.10-01	School Resource Officer	147,706	127,219	146,761	348,000
001-342.10-04	Outside Duty	72,398	78,703	75,059	77,000
001-342.10-05	Local Agencies	5,161	1,578	4,024	4,100
001-342.10-07	State - Crash Tickets	2,920	2,390	2,984	3,025
001-342.20-00	Fire Protection Services	353,050	344,664	375,718	360,000
001-342.20-06	Outside Duty	385	-	-	-
001-342.40-00	Emergency Services Fees	1,419,363	1,442,782	1,456,560	1,501,957
001-342.40-01	Water Rescue Program	10,000	10,000	10,000	10,000
001-342.90-03	CME Training	1,620	-	-	-
001-342.90-04	CPR Fees	275	-	-	-
001-343.80-04	Burial Fees	6,600	8,050	6,188	6,500
001-343.80-05	Entombment Fees	64,358	80,888	77,809	78,000
001-347.10-00	Library Fees	25,990	24,889	28,073	27,000
001-347.29-00	Other Park & Recreation	1,600	1,186	1,500	1,600
001-347.29-01	Recreation Lessons	37,451	84,839	135,000	135,000
001-347.29-02	Non-resident Fee	5,959	6,363	6,000	6,000
001-347.29-03	Recreation Camps	24,266	47,736	50,000	50,000
001-347.29-04	Recreation Events	4,431	1,700	2,000	4,500
001-347.29-05	Recreation Athletics	13,668	15,295	14,500	15,500
001-347.29-06	Other Sales	2,461	2,294	2,000	2,000
001-347.29-07	Weight Room	907	1,295	900	1,200
001-347.29-08	Advertising	266	323	600	500
001-347.29-09	Miscellaneous Taxable Sales	93	51	-	-
001-347.29-10	Rec Building Supervisor	11,735	8,190	10,069	10,000
001-347.29-11	Ballfield Electric Fees	7,302	5,620	7,500	9,500
001-347.29-12	Resident Activity Card	1,457	1,464	1,500	1,500
001-347.29-13	Haunted Forest Trail	-	480	-	-
001-347.29-50	Aquatics Fees	-	-	37,410	-
001-347.31-02	Museum Store Sales	3,848	5,889	4,506	-
001-347.39-02	Ticket Sales	154,728	226,033	168,000	180,000
001-347.39-03	Performing Arts Lessons	432	-	342	-
001-347.39-05	Folk Art Lessons	464	126	500	-
001-347.40-02	Snow Place	2,046	3,934	5,350	7,000
001-347.40-03	Off Duty Employees	1,803	1,671	762	1,500
001-349.03-00	Plan Checking Fees	117,696	154,271	152,531	144,000
001-349.03-01	Fire	3,847	1,777	1,584	1,500
001-349.04-00	Site Plan Fees	19,800	23,000	20,910	21,000
001-349.04-01	Fire	1,525	110	424	300
001-349.04-02	Legal Advertising	8,525	7,850	-	4,000
001-349.05-00	Payroll Administrative Fees	540	649	765	700
001-349.06-00	City Clerks Fees/Charges	12,025	10,146	10,710	11,000
001-349.07-00	Transportation Impact Admin. Fees	4,552	5,469	4,233	5,100
001-349.08-00	Cultural Affairs Fees	267	20	27	-
001-349.08-03	Safford Tours	1,820	1,474	1,500	1,600
001-349.08-04	Heritage Tours	1,463	1,389	1,200	1,800
001-349.08-06	Handling Fee - Tickets	8,155	11,032	8,670	10,000

GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
001-349.09-00	FL DCA Admin Fees	886	985	801	900
001-349.10-00	Building/Code Enforcement Fees	1,860	2,213	1,785	2,000
001-349.11-00	FL DBPR Admin Fee	886	985	770	800
001-349.12-00	Attorney Fees - Code Enf	500	250	-	500
001-349.20-03	Engineering - Capital Proj	51,180	34,599	45,900	35,000
	Charges for Services	\$ 2,623,770	\$ 2,793,163	\$ 2,885,257	\$ 3,083,082
Fines and Forfeitures					
001-351.10-00	Court Fines	49,785	48,983	63,383	53,000
001-354.01-00	Code Enforcement Brd Fines	176,159	30,093	83,791	80,000
001-354.08-00	Parking in Fire Lane/Hydrant	258	-	332	-
	Fines and Forfeitures	\$ 226,202	\$ 79,076	\$ 147,506	\$ 133,000
Miscellaneous					
	Interest				
001-361.10-00	Interest on Investments	2,324	976	206,908	210,000
001-361.10-05	Unrealized Gain (Loss)	(9,753)	(20,115)	-	-
001-361.10-17	BB&T Public Savings	154	-	-	-
001-361.10-22	Hancock Public Funds	1,570	47	-	-
001-361.10-23	Bank United Public Fund Savings	1,079	5,022	-	-
001-361.10-24	BOA	223	1,371	-	-
001-361.20-00	State Board Interest	1	2	-	-
001-361.30-01	Certificate of Deposit	7,350	4,298	-	-
001-361.40-01	Federal Farm Credit Bank	13,550	21,100	-	-
001-361.40-02	Federal Home Loan Bank	38,688	21,219	-	-
001-361.40-03	Federal National Mortgage Association	5,750	23,250	-	-
001-361.40-04	Federal Home Loan Mortgage Corp	73,472	42,917	-	-
001-361.50-01	Treasury Bills	8,967	13,250	-	-
001-361.80-01	FMIVT 1-3 yr High Quality	6,245	2,314	-	-
001-361.80-02	FMIVT Intermediate High Quality	45,875	(769)	-	-
001-361.80-03	FMIVT 0-2 yr High Quality	1,707	700	-	-
	Total Interest	197,202	115,582	206,908	210,000
	Miscellaneous Fees				
001-362.02-00	Buildings and Office	335,782	342,498	349,348	356,335
001-362.04-00	Land Lease	39,514	40,298	40,967	41,500
001-362.40-02	Savannah Cove	73,500	73,500	73,500	73,500
001-362.08-00	Recreation Facility & Equipment	27,377	23,251	30,116	29,000
001-362.09-00	Cultural Center	-	93	-	-
001-362.10-00	Heritage Center	1,100	483	400	500
001-362.11-01	Mamas Greek Cuisine	720	720	490	500
001-364.08-01	Row Vacation Fees	23,315	-	-	-
001-364.10-00	Cemetery Lots	36,370	38,010	33,150	35,000
001-364.10-01	Mausoleum	62,463	59,479	62,893	55,000
001-364.41-00	Surplus Equipment/Furniture	13,315	45,512	37,023	35,000
001-365.10-00	Scrap Sales	208	2,377	1,576	1,500
001-366.90-01	Police Department	1,700	3,442	-	-
001-366.90-02	Fire Department	(465)	9,392	500	500
001-366.90-03	Recreation	11,952	26,629	14,000	11,500
001-366.90-04	Library	46,528	33,917	33,000	40,000
001-366.90-05	Community Center	-	39	250	250
001-366.90-06	Cultural Affairs	34,104	24,621	21,000	10,000
001-366.90-07	Special Events	427	-	800	-
001-366.90-14	Southern Arts Federation	5,700	6,700	-	5,000
001-366.90-23	Safford House	201	154	600	600

GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
001-366.90-24	Outdoor Beach Concerts	4,000	-	-	-
001-366.90-52	Heritage Museum	653	338	300	300
001-366.90-57	Opera	-	-	800	-
001-366.90-63	Fourth of July Donations	-	5,000	5,000	5,000
001-366.90-64	Mother Meres Park Landscape	-	100	-	-
001-366.90-70	Folk Arts	2,225	5,305	5,500	-
001-366.90-72	Top Apple	1,450	1,600	2,000	-
001-366.90-73	Cops & Kids Donation	4,336	4,813	4,200	4,200
001-366.90-79	Fitness Challenge	2,250	-	-	-
001-366.90-83	Breast Cancer Awareness	350	-	-	-
001-366.90-84	Box Office Improvements	7,000	-	-	-
001-366.90-85	Management Designations	5,000	-	-	-
001-366.90-86	Libertaire Donation	-	7,420	-	-
001-366.90-87	Sponsorship Donations	-	10,000	20,000	27,000
001-369.02-01	Federal Excise Tax	18,634	19,793	21,150	19,500
001-369.30-01	Insurance	29,676	27,397	29,523	30,000
001-369.30-10	PTSA	-	1,548	-	-
001-369.40-01	Police Department	50,172	4,592	10,000	8,000
001-369.40-05	Parks & Parkways	3,583	1,067	-	-
001-369.40-10	City Buildings & Grounds	-	3,247	-	-
001-369.40-29	Street Lights	3,209	-	-	-
001-369.50-01	FSA Particip Forfeitures	131	-	-	-
001-369.90-00	Other Miscellaneous Revenue	829	4,930	2,500	3,531
001-369.90-10	Mailing Charge	96	50	50	50
001-369.90-27	Purchasing Card Rebate	53,567	47,793	47,000	44,000
001-369.90-30	Federal Reimbursement	9,929	20,760	15,100	16,500
001-369.90-41	Court Settlements	3,867	-	-	-
001-369.90-42	Home Depot Rebate	4,296	595	2,515	1,000
	Total Miscellaneous Fees	919,064	897,463	865,251	854,766
	Miscellaneous	\$ 1,116,266	\$ 1,013,045	\$ 1,072,159	\$ 1,064,766
Non-Revenues					
	Transfers				
001-381.11-06	Local Option Gas Tax	200,000	200,000	200,000	200,000
001-381.11-63	Employee Benefit Cost Deferral	80,344	-	85,146	72,434
001-382.44-01	Sanitation	206,400	220,756	291,556	349,034
001-382.44-02	Water-Sewer Fund	605,473	817,332	949,487	1,193,712
001-382.44-06	Storm Water	108,664	111,499	85,601	106,120
001-382.44-07	Golf Course Fund	134,740	103,757	89,418	62,887
	Total Transfers	1,335,621	1,453,344	1,701,208	1,984,187
	Reserves				
001-389.01-05	Perpetual Care	-	-	59,555	35,000
001-389.01-07	Insurance/Other	-	-	94,696	61,376
001-389.01-08	Donations	-	-	40,000	15,000
	Total Reserves	-	-	194,251	111,376
	Non-Revenues	\$ 1,335,621	\$ 1,453,344	\$ 1,895,459	\$ 2,095,563
	General Fund	\$ 21,628,018	\$ 22,424,733	\$ 23,703,108	\$ 24,815,847

Total General Fund Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Personnel Services	16,291,944	16,592,873	17,261,289	18,230,561
Operating Services	5,040,600	5,427,229	5,634,994	5,780,509
Capital Outlay	1,080,100	1,404,166	553,351	535,670
Debt Service	-	-	-	-
Grants and Aids	39,837	11,000	15,000	15,000
Transfers/Other	118,292	-	238,474	254,107
Total Expenditures	\$ 22,570,773	\$ 23,435,268	\$ 23,703,108	\$ 24,815,847

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	72.2%	70.8%	72.8%	73.4%
Operating Services	22.3%	23.2%	23.8%	23.3%
Capital Outlay	4.8%	6.0%	2.3%	2.2%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants and Aids	0.2%	0.0%	0.1%	0.1%
Transfers/Other	0.5%	0.0%	1.0%	1.0%
Total	100.0%	100.0%	100.0%	100.0%

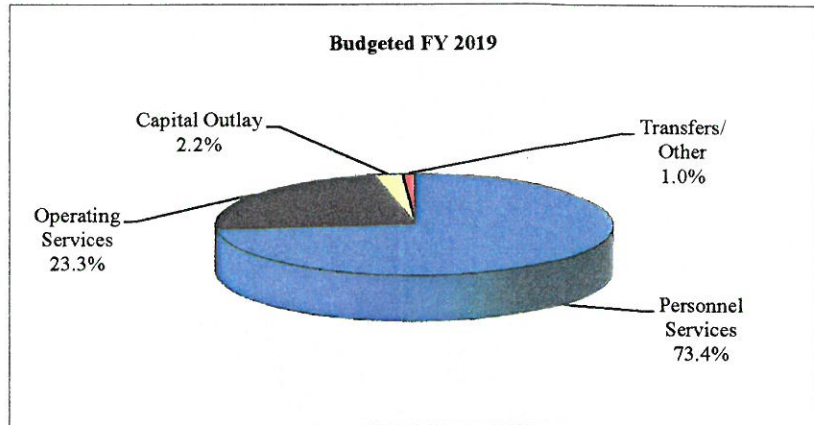
Total General Fund Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
Personnel Services	17,261,289	18,230,561	969,272	5.62%
Operating Services	5,634,994	5,780,509	145,515	2.58%
Capital Outlay	553,351	535,670	(17,681)	-3.20%
Debt Service	-	-	-	0.00%
Grants and Aids	15,000	15,000	-	0.00%
Transfers/Other	238,474	254,107	15,633	6.56%
Total Expenditures	\$ 23,703,108	\$ 24,815,847	\$ 1,112,739	4.69%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	73.4%
Operating Services	23.3%
Capital Outlay	2.2%
Debt Service	0.0%
Grants and Aids	0.1%
Transfers/Other	1.0%
Total Expenditures	100.0%



Total General Fund Expenditures

SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
General Government	3,603,674	3,884,207	3,938,115	4,228,914
Public Safety	12,984,330	13,042,323	13,201,738	14,200,061
Physical Environment	1,115,725	1,375,577	1,079,121	1,097,816
Transportation	1,085,143	1,069,322	1,068,897	1,053,235
Economic Environment	115,723	121,316	123,776	129,053
Culture and Recreation	3,547,886	3,942,523	4,195,462	4,006,798
Non-Expenditure Disbursement	118,292	-	95,999	99,970
Total Expenditures	\$ 22,570,773	\$ 23,435,268	\$ 23,703,108	\$ 24,815,847

PERCENTAGE OF TOTAL EXPENDITURES:

General Government	16.0%	16.6%	16.6%	17.0%
Public Safety	57.6%	55.6%	55.7%	57.4%
Physical Environment	4.9%	5.9%	4.6%	4.4%
Transportation	4.8%	4.6%	4.5%	4.2%
Economic Environment	0.5%	0.5%	0.5%	0.5%
Culture and Recreation	15.7%	16.8%	17.7%	16.1%
Non-Expenditure Disbursement	0.5%	0.0%	0.4%	0.4%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

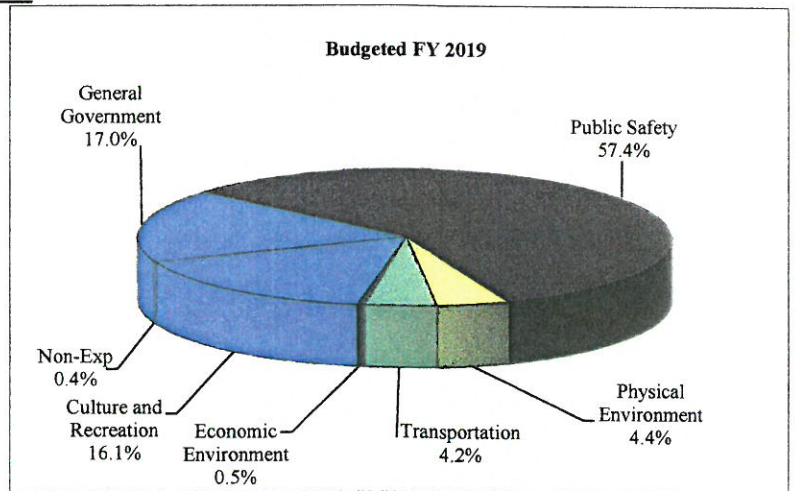
Total General Fund Expenditures

COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
General Government	3,938,115	4,228,914	290,799	7.38%
Public Safety	13,201,738	14,200,061	998,323	7.56%
Physical Environment	1,079,121	1,097,816	18,695	1.73%
Transportation	1,068,897	1,053,235	(15,662)	-1.47%
Economic Environment	123,776	129,053	5,277	4.26%
Culture and Recreation	4,195,462	4,006,798	(188,664)	-4.50%
Non-Expenditure Disbursement	95,999	99,970	3,971	4.14%
Total Expenditures	\$ 23,703,108	\$ 24,815,847	1,112,739	4.69%

PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	17.0%
Public Safety	57.4%
Physical Environment	4.4%
Transportation	4.2%
Economic Environment	0.5%
Culture and Recreation	16.1%
Non-Expenditure	0.4%
Total Expenditures	100.0%



Total General Fund Expenditures

SUMMARY BY DEPARTMENT

Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
City Commission	145,419	142,939	150,980	154,369
City Manager	411,525	428,082	429,677	449,803
Finance	406,726	414,227	485,608	467,908
Procurement Services	227,196	233,885	260,026	241,992
Information Technology	476,740	553,710	615,090	819,804
Internal Audit	20,268	29,872	27,266	27,266
Human Resources	251,948	237,401	302,442	309,678
City Attorney	180,429	210,413	162,841	162,841
Planning	256,550	288,375	346,227	479,461
City Clerk	287,482	325,516	328,271	341,083
Police	7,054,534	7,137,388	7,327,101	8,013,078
Fire	4,939,071	4,951,344	5,035,216	5,297,970
Building Development	1,074,690	1,038,862	1,010,420	1,063,983
Public Services:				
Recreation	708,695	729,659	944,590	799,606
Cemetery	329,833	597,793	353,796	338,581
Public Works:				
Facilities Maintenance	701,923	692,510	650,325	684,235
Parks & Parkways	873,983	942,577	987,631	955,256
North Anclote Park	69,962	75,422	78,379	78,538
Streets	1,085,141	1,069,325	1,068,897	1,053,235
Cultural/Civic Services:				
Library	988,126	1,227,317	1,293,343	1,381,618
Cultural	923,766	967,552	891,519	791,780
Project Administration	-	44,442	92,579	101,281
Non-Departmental	1,156,766	1,096,657	860,884	802,481
Total Expenditures	\$ 22,570,773	\$ 23,435,268	\$ 23,703,108	\$ 24,815,847

Total General Fund Expenditures

COMPARISON BY DEPARTMENT				
Expenditure Classification	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
City Commission	150,980	154,369	3,389	2.24%
City Manager	429,677	449,803	20,126	4.68%
Finance	485,608	467,908	(17,700)	-3.64%
Procurement Services	260,026	241,992	(18,034)	-6.94%
Information Technology	615,090	819,804	204,714	33.28%
Internal Audit	27,266	27,266	-	0.00%
Human Resources	302,442	309,678	7,236	2.39%
City Attorney	162,841	162,841	-	0.00%
Planning	346,227	479,461	133,234	38.48%
City Clerk	328,271	341,083	12,812	3.90%
Police	7,327,101	8,013,078	685,977	9.36%
Fire	5,035,216	5,297,970	262,754	5.22%
Building Development	1,010,420	1,063,983	53,563	5.30%
Public Services	1,298,386	1,138,187	(160,199)	-12.34%
Public Works	2,785,232	2,771,264	(13,968)	-0.50%
Cultural/Civic Services	2,184,862	2,173,398	(11,464)	-0.52%
Project Administration	92,579	101,281	8,702	9.40%
Non-Departmental	860,884	802,481	(58,403)	-6.78%
Total Expenditures	\$ 23,703,108	\$ 24,815,847	\$ 1,112,739	4.69%

Total General Fund Expenditures

SUMMARY BY CATEGORY AND ELEMENT

						Budget FY 2018 - FY 2019	
Element Code	Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
Personnel Services							
11	Executive Salaries	1,190,771	1,317,456	1,295,729	1,319,279	23,550	1.82%
12	Regular Salaries	9,029,901	9,104,436	9,753,354	10,302,458	549,104	5.63%
13	Other Salaries and Wages	303,262	341,985	315,692	282,774	(32,918)	-10.43%
14	Overtime	1,066,322	1,265,084	807,300	817,800	10,500	1.30%
15	Special Pay	204,995	216,241	212,835	220,520	7,685	3.61%
21	FICA	823,358	867,740	874,182	919,191	45,009	5.15%
22	Retirement Contribution	1,502,211	1,229,596	1,470,159	1,662,501	192,342	13.08%
23	Life and Health Insurance	1,914,803	1,949,427	2,192,669	2,327,029	134,360	6.13%
24	Workers' Compensation	254,127	300,846	339,369	379,009	39,640	11.68%
25	Unemployment Compensation	2,194	62	-	-	-	0.00%
29	Salary Adjustments	-	-	-	-	-	0.00%
Total Personnel Services		16,291,944	16,592,873	17,261,289	18,230,561	969,272	5.62%
Operating Services							
31	Professional Services	450,872	511,489	529,267	569,310	40,043	7.57%
32	Accounting and Auditing	118,679	135,689	119,933	160,168	40,235	33.55%
34	Other Contractual Services	647,977	729,579	794,070	717,216	(76,854)	-9.68%
40	Travel Per Diem	84,653	83,990	79,630	106,276	26,646	33.46%
41	Communication Services	179,873	183,663	214,574	216,196	1,622	0.76%
42	Freight & Postage Service	21,693	29,126	28,807	29,439	632	2.19%
43-01	Water/Sewer Service	185,764	206,221	185,064	169,623	(15,441)	-8.34%
43-02	Electric Service	655,365	655,454	652,356	622,817	(29,539)	-4.53%
43-03	Gas Utility	1,661	1,885	1,860	1,860	-	0.00%
44	Rents and Leases	103,232	119,964	132,779	124,964	(7,815)	-5.89%
45	Insurance	362,047	341,357	368,732	381,536	12,804	3.47%
46	Repair and Maintenance	673,574	750,258	817,969	930,664	112,695	13.78%
46-04	Vehicle Maintenance and Repairs	418,373	427,878	385,617	390,835	5,218	1.35%
47	Printing and Binding	19,644	41,610	33,127	33,827	700	2.11%
48	Promotional Activities	126,177	123,677	122,404	156,525	34,121	27.88%
49	Other Current Charges	29,517	45,707	224,555	175,400	(49,155)	-21.89%
49-01	Interdepartment Allocation	(345,602)	(361,327)	(363,694)	(433,980)	(70,286)	19.33%
51	Office Supplies	15,926	12,819	19,707	18,107	(1,600)	-8.12%
52	Operating Supplies	854,591	946,222	814,083	889,230	75,147	9.23%
52-11	Vehicle Fuel	239,867	263,309	259,805	276,488	16,683	6.42%
53	Road Materials and Supplies	85,068	66,049	79,954	74,954	(5,000)	-6.25%
54	Books, Publications and Memberships	38,535	37,706	48,008	48,897	889	1.85%
55	Training	73,114	74,904	86,387	120,157	33,770	39.09%
Total Operating Services		5,040,600	5,427,229	5,634,994	5,780,509	145,515	2.58%
Capital Outlay							
61	Land	-	257,089	-	-	-	0.00%
62	Buildings	154,137	310,800	20,000	13,000	(7,000)	-35.00%
63	Improvements Other Than Buildings	499,203	464,604	89,000	92,868	3,868	4.35%
64	Machinery and Equipment	291,989	204,985	325,590	262,291	(63,299)	-19.44%
66	Books, Publications and Library Materials	121,381	122,497	118,761	122,511	3,750	3.16%
68	Intangible Assets	13,390	44,191	-	45,000	45,000	100.00%
Total Capital Outlay		1,080,100	1,404,166	553,351	535,670	(17,681)	-3.20%
Grants and Aids							
83	Other Grants and Aids	39,837	11,000	15,000	15,000	-	0.00%
Total Grants and Aids		39,837	11,000	15,000	15,000	-	-
Transfers							
91	Transfers	118,292	-	95,999	99,970	3,971	4.14%
99	Non-operating	-	-	142,475	154,137	11,662	8.19%
Total Transfers		118,292	-	238,474	254,107	15,633	6.56%
Total General Fund		\$ 22,570,773	\$ 23,435,268	\$ 23,703,108	\$ 24,815,847	\$ 1,112,739	4.69%

Water-Sewer Fund Summary

Water - Sewer Fund Revenue Summary

SUMMARY BY SOURCE				
Source	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Intergovernmental	758,012	73,901	-	-
Charges for Services	14,502,926	15,467,528	15,824,776	17,053,023
Interest	130,607	112,543	20,000	91,638
Miscellaneous	24,100	2,243	-	-
Non-Revenue				
Reserves	-	-	197,433	807,284
Total Non-Revenue	-	-	197,433	807,284
Total	\$ 15,415,645	\$ 15,656,215	\$ 16,042,209	\$ 17,951,945

PERCENTAGE OF TOTAL REVENUES:

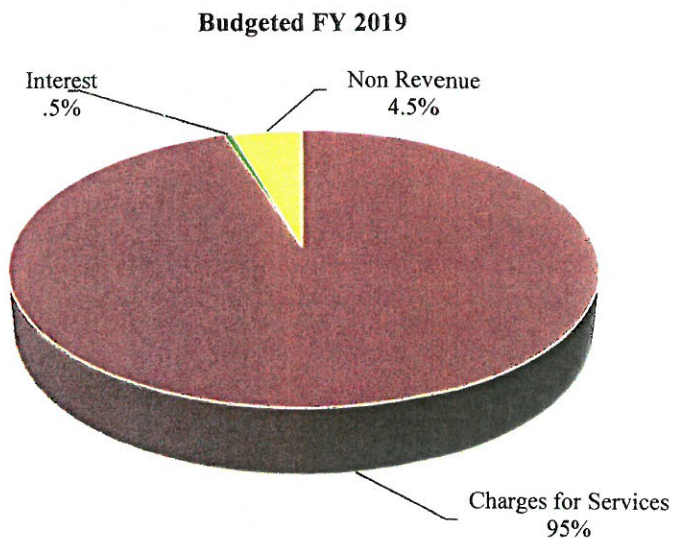
Intergovernmental	4.9%	0.5%	0.0%	0.0%
Charges for Services	94.1%	98.8%	98.7%	95.0%
Interest	0.8%	0.7%	0.1%	0.5%
Miscellaneous	0.2%	0.0%	0.0%	0.0%
Non-Revenue	0.0%	0.0%	1.2%	4.5%
Total	100.0%	100.0%	100.0%	100.0%

Water - Sewer Fund Revenue Summary

COMPARISON BY SOURCE				
Source	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
Charges for Services	15,824,776	17,053,023	1,228,247	7.76%
Interest	20,000	91,638	71,638	358.19%
Non-Revenue	197,433	807,284	609,851	308.89%
Total	\$ 16,042,209	\$ 17,951,945	\$ 1,909,736	11.90%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Intergovernmental	0.0%
Charges for Services	95.0%
Interest	0.5%
Miscellaneous	0.0%
Non-Revenue	4.5%
Total	100.0%



WATER - SEWER FUND REVENUES

Acct.#	Account Description	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Intergovernmental					
402.331.50-18	FEMA-4280-DR-FL-Hermine	-	8,651	-	-
402.334.50-20	FEMA-4280-DR-FL-Hermine	-	1,442	-	-
407.337.30-04	SWFWMD - Recl Ctrl Sys-Stor	758,012	63,808	-	-
	Intergovernmental	\$ 758,012	\$ 73,901	\$ -	\$ -
Charges for Services					
402-343.61-01	Water Sales	8,007,622	8,728,359	8,860,468	9,646,635
402-343.61-02	Water Meter Connection Fee	49,567	29,025	23,000	23,000
402-343.61-03	Effluent Sales	368,454	390,449	407,000	407,000
402-343.61-04	Water Turn On Fees	52,375	54,300	53,000	53,000
402-343.61-05	Sewer Sales	5,480,080	5,639,565	5,815,287	6,256,287
402-343.61-06	Sewer Connection Fees	36,068	33,060	31,000	31,000
402-343.61-07	Delinquent Penalty Water	81,971	86,132	81,000	81,000
402-343.61-08	Delinquent Penalty Sewer	60,268	57,540	60,000	60,000
402-343.61-09	Backflow Maintenance Fee	252,888	269,569	244,000	245,080
402-343.61-10	Revenue Write-Off Water	(1,517)	(1,520)	-	-
402-343.61-11	Revenue Write-Off Sewer	(72,016)	(61,230)	-	-
402-343.61-12	Backflow Assembly Charge	39,898	22,257	15,000	15,000
402-343.61-16	Effluent Connection Fees	3,000	13,270	3,200	3,200
402-343.61-20	Grease Waste Mon Chg	6,053	6,558	6,100	6,100
402-343.65-01	Miscellaneous	86	-	-	-
402-343.65-03	Administration Fees	113,701	211,427	220,021	220,021
402-343.65-04	Administration Fees W/S Connection	5,584	4,943	5,700	5,700
402-343.65-22	Inventory Adjustment	18,844	(20,822)	-	-
402-349.20-03	Engineering-Cap Projs	-	4,646	-	-
	Charges for Services	\$ 14,502,926	\$ 15,467,528	\$ 15,824,776	\$ 17,053,023
Interest					
	Interest				
402-361.10-00	Interest on Investments	19,211	9,948	20,000	91,638
402-361.10-05	Unrealized Gain (Loss)	3,653	(8,127)	-	-
402-361.10-17	BB&T Public Savings	145	-	-	-
402-361.10-22	Hancock Public Funds	623	71	-	-
402-361.10-23	BankUnited PUB FD SAV	-	8,851	-	-
402-361.10-24	BOA	-	40	-	-
402-361.10-25	BankUnited DSR 2013A-1	-	992	-	-
402-361.10-26	BankUnited DSR 2013A-2	-	3,791	-	-
402-361.10-27	BankUnited R&R	-	1,715	-	-
402-361.10-65	BOA-DS Reserve 2013A-1	-	1,721	-	-
402-361.10-66	BOA-DS Reserve 2013A-2	-	6,575	-	-
402-361.10-68	Renew-Replace Improv.	1,157	2,827	-	-
402-361.10-71	Bond Service Fund 2013 A-1	929	1,110	-	-
402-361.10-72	Bond Service Fund 2013 A-2	3,390	3,207	-	-
402-361.20-00	State Board Interest	1,145	-	-	-
402-361.30-01	Certificate of Deposit	1,982	24,286	-	-
402-361.40-01	Federal Farm Credit Bank	7,341	6,250	-	-
402-361.40-02	Federal Home Loan Bank	4,290	9,226	-	-
402-361.40-03	Federal Natl Mortgage Assoc.	9,835	1,665	-	-
402-361.40-04	Federal Home Loan Mortgage Cor.	15,242	7,686	-	-
402-361.50-01	Treasury Bills	7,285	6,236	-	-
402-361.80-01	FMI VT 1-3 yr High Quality	7,452	2,963	-	-

WATER - SEWER FUND REVENUES

Acct.#	Account Description	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
402-361.80-02	FMI VT Intermediate High Quality	30,109	4,850	-	-
402-361.80-03	FMI VT 0-2 yr High Quality	347	189	-	-
402-361.91-01	Series 2013A-1	2,902	2,902	-	-
402-361.91-02	Series 2013A-2	13,569	13,569	-	-
	Total Interest	130,607	112,543	20,000	91,638
Miscellaneous					
	Other Miscellaneous				
402-364.41-00	Surplus Equip/Furniture	30,071	-	-	-
402-364.44-02	Water & Sewer Fund	(15,693)	(1,645)	-	-
402.365.10-00	Surplus Scrap Sales	6,675	1,954	-	-
402-369.30-01	Insurance	3,047	-	-	-
402-369.90-00	Other Misc. Revenue	-	1,934	-	-
	Total Other Miscellaneous	24,100	2,243	-	-
	Miscellaneous	\$ 154,707	\$ 114,786	\$ 20,000	\$ 91,638
Non-Revenues					
	Reserves				
402-389.01-00	Carryover - Cash	-	-	197,433	807,284
	Total Reserves	-	-	197,433	807,284
	Non-Revenues	\$ -	\$ -	\$ 197,433	\$ 807,284
	Water-Sewer Fund	\$ 15,415,645	\$ 15,656,215	\$ 16,042,209	\$ 17,951,945

Water - Sewer Fund Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
Personnel Services	4,363,513	4,717,309	5,191,947	5,359,493
Operating Services	5,096,647	5,467,341	3,968,664	4,262,366
Capital Outlay	-	-	3,884,548	5,084,861
Debt Service	1,223,313	1,193,013	2,041,563	2,044,013
Transfers	605,473	817,332	949,487	1,193,712
Other Uses	9,143	22,594	6,000	7,500
Total Expenditures	\$ 11,298,089	\$ 12,217,589	\$ 16,042,209	\$ 17,951,945

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	38.6%	38.6%	32.5%	30.0%
Operating Services	45.1%	44.7%	24.7%	23.7%
Capital Outlay	0.0%	0.0%	24.2%	28.3%
Debt Service	10.8%	9.8%	12.7%	11.4%
Transfers	5.4%	6.7%	5.9%	6.6%
Other Uses	0.1%	0.2%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%

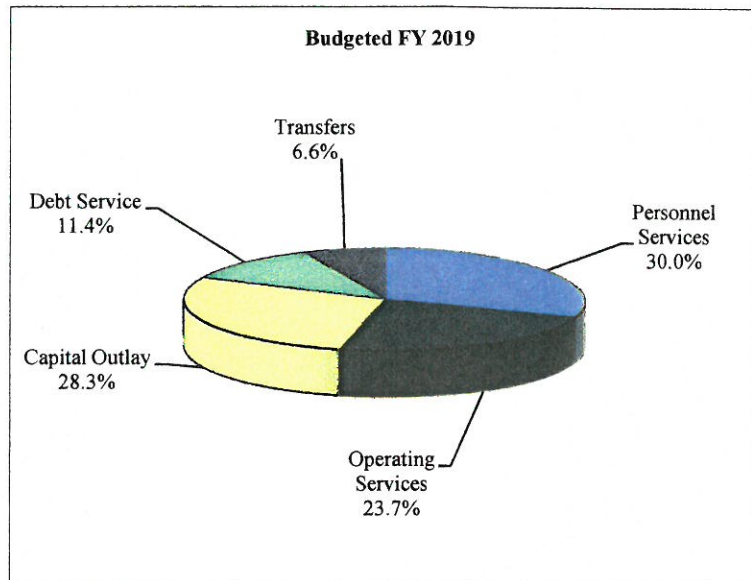
Total Water-Sewer Fund Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
Personnel Services	5,191,947	5,359,493	167,546	3.23%
Operating Services	3,968,664	4,262,366	293,702	7.40%
Capital Outlay	3,884,548	5,084,861	1,200,313	30.90%
Debt Service	2,041,563	2,044,013	2,450	0.12%
Transfers	949,487	1,193,712	244,225	25.72%
Other Uses	6,000	7,500	1,500	25.00%
Total Expenditures	\$ 16,042,209	\$ 17,951,945	\$ 1,909,736	11.90%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	30.0%
Operating Services	23.7%
Capital Outlay	28.3%
Debt Service	11.4%
Transfers	6.6%
Other Uses	0.0%
Total Expenditures	100.0%



Total Water-Sewer Fund Expenditures

SUMMARY BY DEPARTMENT

Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019
IT GIS	-	-	-	237,620
Utility Billing	379,176	347,866	439,754	424,709
Collections	218,914	226,019	262,647	306,764
Public Services	6,950,274	7,328,673	11,502,397	12,840,869
Debt Service	1,223,313	1,193,013	2,041,563	2,044,013
Project Administration	-	90,498	207,558	255,398
Non-Departmental	2,526,412	3,031,520	1,588,290	1,842,572
Total Expenditures	\$ 11,298,089	\$ 12,217,589	\$ 16,042,209	\$ 17,951,945

PERCENTAGE OF TOTAL EXPENDITURES:

IT GIS	-	-	-	1.3%
Utility Billing	3.4%	2.8%	2.7%	2.4%
Collections	1.9%	1.8%	1.6%	1.7%
Public Services	61.5%	60.0%	71.8%	71.5%
Debt Service	10.8%	9.8%	12.7%	11.4%
Project Administration	0.0%	0.7%	1.3%	1.4%
Non-Departmental	22.4%	24.9%	9.9%	10.3%
Total	100.0%	100.0%	100.0%	100.0%

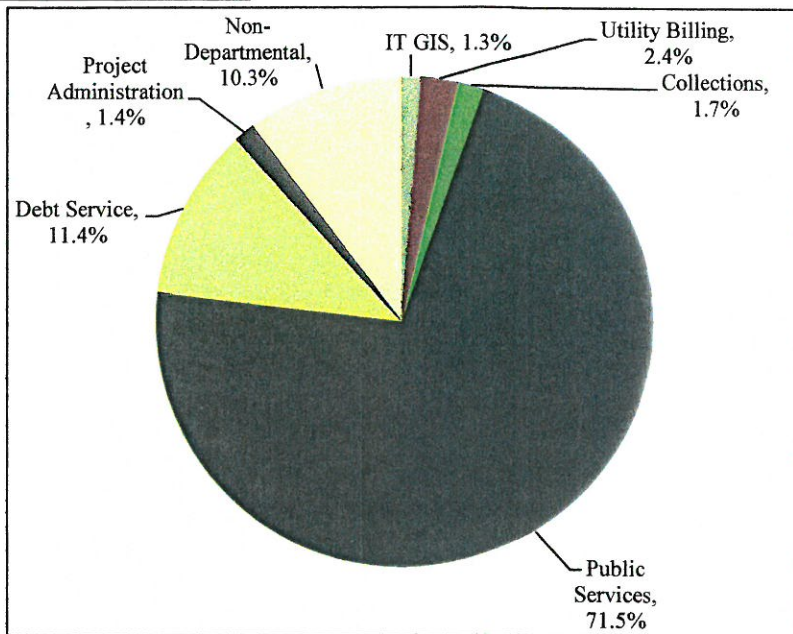
Total Water-Sewer Fund Expenditures

COMPARISON BY DEPARTMENT

Expenditure Classification	Budgeted FY 2018	Budgeted FY 2019	Dollar Change	Percentage Change
IT GIS	-	237,620	237,620	100.00%
Utility Billing	439,754	424,709	(15,045)	-3.42%
Collections	262,647	306,764	44,117	16.80%
Public Services	11,502,397	12,840,869	1,338,472	11.64%
Debt Service	2,041,563	2,044,013	2,450	0.12%
Project Administration	207,558	255,398	47,840	23.05%
Non-Departmental	1,588,290	1,842,572	254,282	16.01%
Total Expenditures	\$ 16,042,209	\$ 17,951,945	\$ 1,909,736	11.90%

PERCENTAGE OF EXPENDITURES BY DEPARTMENT

Expenditure Classification	Percentage
IT GIS	1.3%
Utility Billing	2.4%
Collections	1.7%
Public Services	71.5%
Debt Service	11.4%
Project Administration	1.4%
Non-Departmental	10.3%
Total Expenditures	100.0%

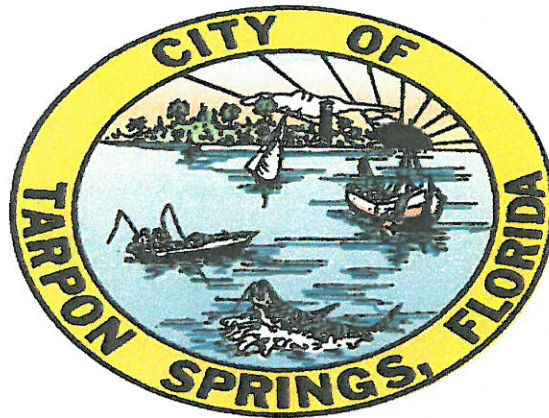


Total Water-Sewer Fund Expenditures

SUMMARY BY CATEGORY AND ELEMENT						
EXPENDITURE SUMMARY						
Element Code	Expenditure Classification	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019	Change 2018 - 2019
Personnel Services						
11	Executive Salaries	137,702	165,975	196,373	202,280	5,907
12	Regular Salaries	2,702,554	2,905,239	3,229,676	3,343,579	113,903
13	Other Salaries and Wages	23,455	27,907	22,152	9,269	(12,883)
14	Overtime	189,564	227,524	181,542	181,542	-
15	Special Pay	52,824	55,462	71,882	70,582	(1,300)
21	FICA	225,440	241,658	273,863	282,184	8,321
22	Retirement Contribution	258,224	278,412	320,357	331,070	10,713
23	Life and Health Insurance	673,900	696,655	788,084	838,845	50,761
24	Workers' Compensation	76,869	93,441	108,018	100,142	(7,876)
25	Unemployment Compensation	2,706	3,061	-	-	-
26	Other Postemployment Benefit	20,275	21,975	-	-	-
	Total Personnel Services	4,363,513	4,717,309	5,191,947	5,359,493	167,546
Operating Services						
31	Professional Services	276,046	224,611	423,500	408,500	(15,000)
32	Accounting and Auditing	13,392	12,919	9,591	9,591	-
34	Other Contractual Services	375,644	272,638	363,130	347,730	(15,400)
40	Travel Per Diem	11,224	18,895	33,146	32,046	(1,100)
41	Communication Services	37,691	40,500	44,276	43,717	(559)
42	Freight & Postage Service	55,207	53,300	56,766	56,766	-
43	Utility Services	-	-	458	-	(458)
43-01	Water/Sewer Service	41,732	51,959	45,000	42,048	(2,952)
43-02	Electric Service	877,617	955,211	880,196	971,744	91,548
44	Rents and Leases	5,690	8,837	11,622	12,402	780
45	Insurance	144,838	196,967	215,011	256,212	41,201
46	Repair and Maintenance	631,033	734,239	635,390	787,490	152,100
46-02	Effluent Extensions	-	-	10,000	10,000	-
46-04	Vehicle Maintenance	102,094	130,386	114,545	98,789	(15,756)
47	Printing and Binding	2,430	1,779	1,750	2,550	800
48	Promotional Activities	3,602	3,387	1,300	2,300	1,000
49	Other Current Charges	3,763	(2,108)	10,250	10,500	250
51	Office Supplies	5,941	4,136	7,156	7,806	650
52	Operating Supplies	977,106	977,004	939,210	982,130	42,920
52-11	Vehicle Fuel	56,305	71,105	62,177	69,340	7,163
53	Road Materials and Supplies	20,651	31,140	26,000	26,000	-
54	Books, Publications and Memberships	23,394	28,578	22,130	19,745	(2,385)
55	Training	44,487	35,645	56,060	64,960	8,900
59	Depreciation	1,386,760	1,616,213	-	-	-
	Total Operating Services	5,096,647	5,467,341	3,968,664	4,262,366	293,702
Capital Outlay						
62	Buildings	-	-	79,200	-	(79,200)
63	Improvements Other Than Buildings	-	-	3,283,448	4,702,745	1,419,297
64	Machinery and Equipment	-	-	521,900	377,516	(144,384)
68	Intangible Assets	-	-	-	4,600	4,600
	Total Capital Outlay	-	-	3,884,548	5,084,861	1,200,313
Debt Service						
71	Debt Service - Principal	-	-	880,000	915,000	35,000
72	Debt service - Interest	1,223,313	1,193,013	1,161,563	1,129,013	(32,550)
	Total Debt Service	1,223,313	1,193,013	2,041,563	2,044,013	2,450
Transfers						
91	Transfers	605,473	817,332	949,487	1,193,712	244,225
	Total Transfers	605,473	817,332	949,487	1,193,712	244,225
Non-Operating						
93	Non-Operating Interest	2,414	6,567	6,000	7,500	1,500
99	Non-Operating	6,729	16,027	-	-	-
	Total Non-Operating	9,143	22,594	6,000	7,500	1,500
Total Water-Sewer Fund		\$ 11,298,089	\$ 12,217,589	\$ 16,042,209	\$ 17,951,945	\$ 1,909,736

City of Tarpon Springs, Florida

Proposed Five-Year Capital Improvements Program Long Range Financial Plan and Capital Outlay *Fiscal year 2019 to Fiscal Year 2023*



Mayor and Board of Commissioners

Chrisostomo Alahouzos, Mayor
David Banther, Vice-Mayor
Rea Sieber, Commissioner
Susan Miccio-Kikta, Commissioner
Jacob Karr, Commissioner

City Manager

Mark G. LeCouris

CAPITAL IMPROVEMENTS PROGRAM

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CITY OF TARPON SPRINGS CAPITAL IMPROVEMENTS PROGRAM (CIP) FISCAL YEARS 2019 TO 2023

Introduction

The City Charter Section 16 (1) (f) requires the City Manager to prepare and submit to the City Commission of each year a Capital Improvement Program (CIP). The City submits a CIP for the five-year period beginning with the subsequent fiscal year. It is adopted by Resolution in conjunction with the adoption of the annual operating budget by Resolution. The annual operating budget and the CIP will be created as companion documents for the fiscal year beginning October 1, 2018.

(CIP) Fiscal Year 2019 to 2023

The adopted CIP for FY 2019 to FY 2023 includes projects totaling \$34,936,414, with \$8,414,505 included in FY 2019. This document contains CIP Projects Summary by Function, CIP Projects by Sources, CIP Project Summary for FY 2019 to FY 2023, CIP Project Descriptions with Funding Sources and Operating Budget Impact and individual fund reports detailing the projects with the funding sources and working capital projected.

The CIP is a five-year planning document for significant capital projects. In order to make the CIP meaningful, projects are not included unless they have an identified funding source. In order to ensure that sufficient funds will be available, the CIP process begins with the formulation of the detailed revenue, expenditure, and working capital projections for all funds having CIP projects, for the five-year period of the CIP. These projections are developed by the Finance Department with input from City Staff. When sufficient funding is not available, the project is either deferred to a later year, deleted, or additional funding is identified. The latter may include a new revenue source or an increase in an existing revenue.

Projecting revenues, expenditures, and working capital for a five-year period, developing a capital improvement program for the same period, and then developing an annual operating budget based, in part, on these two processes, form the components of a five-year financial plan that is updated annually. This financial planning process has transformed the orientation of both the staff and elected officials to having a multi-year rather than one year focus.

Capital Outlay

The Capital Outlay section which follows the CIP section lists all capital items which have been requested by departments for Fiscal Year 2019. The adopted Capital Outlay for Fiscal Year 2019 totals \$1,092,118. The report which lists the Capital Outlay is sorted by fund and department.

Capital Expenditure

A Capital Expenditure is the acquisition or improvement of a capital asset such as land, buildings, other asset improvements, infrastructure, machinery, equipment, or intangible assets with expenditures equal to or over \$1,000. Major capital expenditures are long-term commitments which require analysis using long-term perspective by management and should provide benefits for multiple years. Capital expenditures are often associated with a project.

CITY OF TARPON SPRINGS

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FUNDING SOURCE DESCRIPTIONS

Local Option Gas Tax: The Local Option Gas Tax is a Special Revenue Fund established to account for the receipt and expenditure of the City's share of the Local Option Motor Fuel Tax enacted by Pinellas County. These funds are used to construct, improve, and maintain roadways in accordance with State Statute and the inter-local agreement.

Police Impact Fee: The Police Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the Police Impact Fee levied on new construction. These funds may only be used for new capital growth related to Police facilities and equipment. The current fee for a new residence is \$552.

Fire Impact Fee: The Fire Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the Fire Impact Fee levied on new construction. These funds may only be used for new capital growth related to Fire facilities and equipment. The current fee for a new residence is \$483.

Library Impact Fee: The Library Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the Library Impact Fee levied on new construction. These funds may only be used for new capital growth related to Library facilities. The current fee for a new residence is \$553.

Recreation Impact Fee: The Recreation Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the Recreation Impact Fee levied on new construction. These funds may only be used for new capital growth related to Recreation facilities. The current fee for a new residence is \$1,144.

General Government Impact Fee: The General Government Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the General Government Impact Fee levied on new construction. These funds may only be used for new capital growth related to General Government facilities and equipment. The current fee for a new residence is \$202.

Transportation Impact Fee: The Transportation Impact Fee is established as a Special Revenue Fund which accounts for the receipt and expenditure of the City's share of the County-wide Transportation Impact Fee levied on new construction. The City collects and remits 48% to the County, the City retains 52%, 48% remains in this Special Revenue Fund and 4% is administration fee which is accounted for in the General Fund. These funds may only be used for new capital growth related to Transportation facilities. The current fee for a new residence is \$2,066.

Capital Project Fund: The Capital Project Fund is a Capital Project Fund which accounts for the receipt and expenditure of interest earned on the \$2,000,000 established per the City Charter. As per the Charter the interest earned on the \$2,000,000 can only be used for improvements to streets and sidewalks.

CITY OF TARPON SPRINGS

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FUNDING SOURCE DESCRIPTIONS

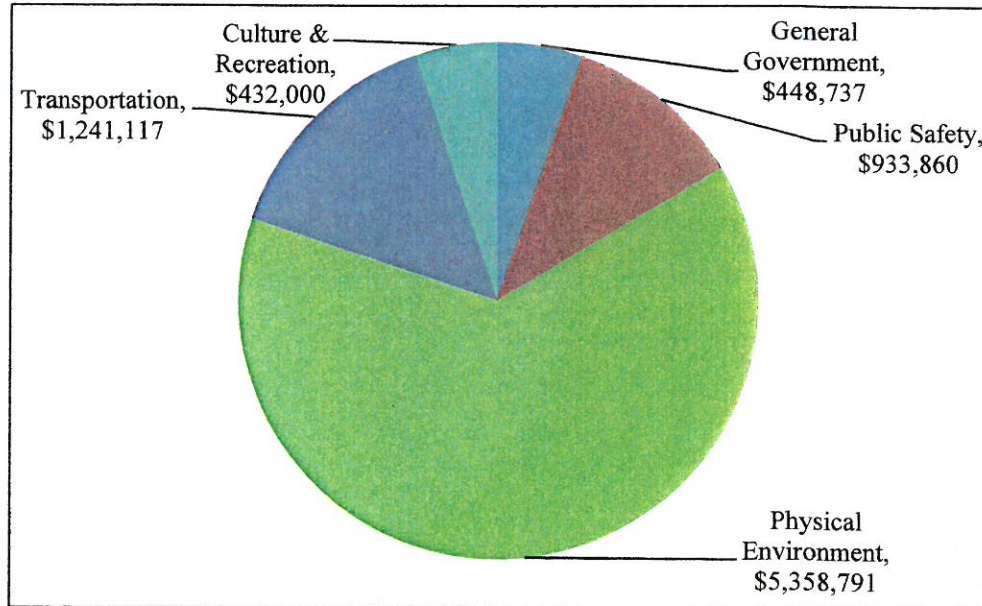
Local Option Sales Tax (Penny for Pinellas): The Local Option Sales Tax is established as a Capital Project Fund which accounts for the receipt and expenditure of the City's portion of the Local Option Infrastructure Surtax (One Cent Sales Tax) levied by Pinellas County for a 10-year period beginning in February, 1990 and expiring in January, 2000. This tax was extended for three 10-year periods through the year 2030 by three voter referendums. The City receives a portion of the proceeds based on an inter-local agreement between the City and the County. The proceeds can only be utilized for infrastructure projects and to purchase public safety vehicles and equipment with useful lives of at least five years.

Sewer Impact Fee: The Sewer Impact Fee is established as an Enterprise Fund which accounts for the receipt and expenditure of the Sewer Impact Fee levied on new construction. These funds may only be used for new capital growth related to Sewer facilities. The current fee for a new residence is \$1,577.

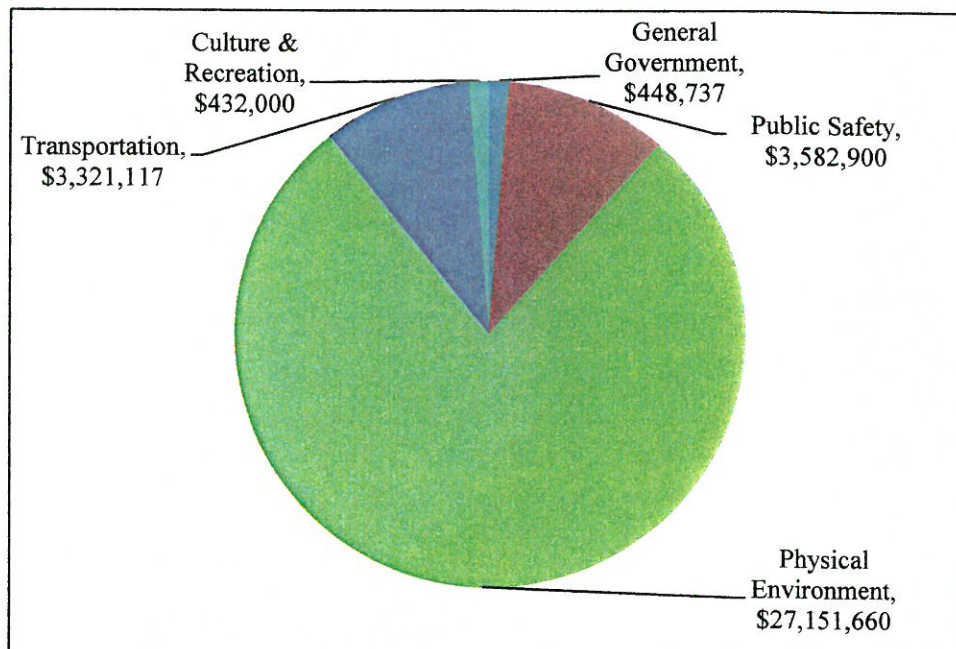
Water Impact Fee: The Water Impact Fee is established as an Enterprise Fund which accounts for the receipt and expenditure of the Water Impact Fee levied on new construction. These funds may only be used for new capital growth related to Water facilities. The current fee for a new residence is \$2,347.

CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY - by FUNCTION

FISCAL YEAR 2019 PROJECTS - \$8,414,505

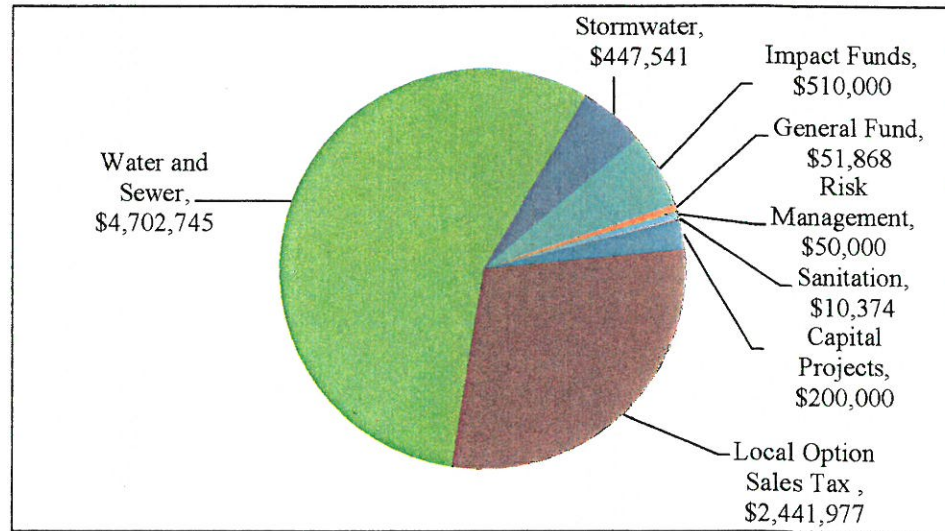


FISCAL YEAR 2019 - 2023 PROJECTS - \$34,936,414

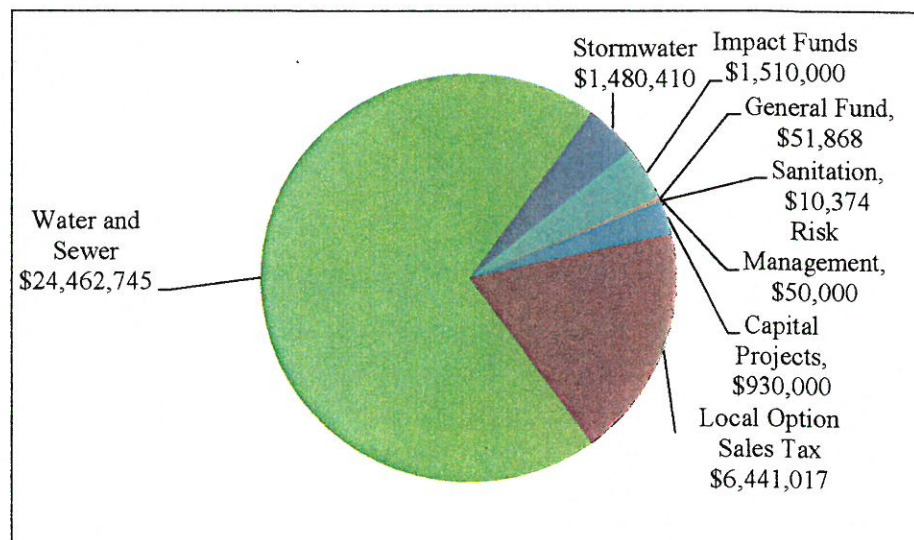


CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY - SOURCES/FUNDS

FISCAL YEAR 2019 SOURCES - \$8,414,505



FISCAL YEAR 2019 - 2023 SOURCES - \$34,936,414



CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY2023	5 Year Total
General Government						
City Hall Building Restrooms, TV Meeting Room,	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
City Hall Disaster Recovery Servers	110,000	-	-	-	-	110,000
City Wide Signage and Beautification Capital Improve	65,000	-	-	-	-	65,000
City Wide Security Cameras	50,000	-	-	-	-	50,000
TV Station Equipment & Improvements	103,737	-	-	-	-	103,737
General Governemnt Total	\$ 448,737	\$ -	\$ -	\$ -	\$ -	\$ 448,737
Public Safety						
Police Vehicles Replacement	\$ 352,260	\$ 352,260	\$ 352,260	\$ 352,260	\$ 352,260	\$ 1,761,300
Fire Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000	300,000
Station 69 Plymovent Exhaust	70,000	-	-	-	-	70,000
EOC Surface Hub	19,999	-	-	-	-	19,999
Creston Streaming Transmitter/Receiver	80,000	-	-	-	-	80,000
Self Contained Breathing Apparatus (SCBA)	300,000	-	-	-	-	300,000
Marine Rescue Boat	25,000	-	-	-	-	25,000
Thermal Imaging Cameras-3	26,601	-	-	-	-	26,601
Fire Ladder Truck-Replacement	-	1,000,000	-	-	-	1,000,000
Public Safety Total	\$ 933,860	\$ 1,412,260	\$ 412,260	\$ 412,260	\$ 412,260	\$ 3,582,900
Physical Environment						
Water:						
Water Plant						
New Alternative Water Plant - Additional CIP Costs	\$ 375,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,375,000
Future Raw Water Wells	1,275,000	350,000	-	-	400,000	2,025,000
Generators/Electrical Upgrades	-	-	-	-	1,200,000	1,200,000
Well Field	-	75,000	75,000	75,000	75,000	300,000
Outfall Permit Renewal	45,000	-	-	-	-	45,000
Solar Energy Efficiency Improvements	-	-	-	800,000	-	800,000
4305 Buildings	-	100,000	-	80,000	-	180,000
Water Supply/Well Systems						
Well Improvements, Hydrant Flushing Automation	10,000	45,000	25,000	25,000	25,000	130,000
Scada Improvements/Flow Meters	20,000	25,000	-	25,000	-	70,000
Compliance Monitoring Equipment	15,000	-	15,000	-	25,000	55,000
Control System	20,000	-	-	-	-	20,000
Water Conservation Programs	20,000	50,000	50,000	30,000	-	150,000
Water Distribution						
Hydrant Improvements	100,000	300,000	200,000	200,000	50,000	850,000
Misc Improvements & Major Repairs	50,000	100,000	100,000	100,000	100,000	450,000
Utilities For Other Projects (Water)	200,000	250,000	250,000	250,000	250,000	1,200,000
Water Pipe/Valve Replacement Program-To be Designated in FY 2018 through FY 2021	500,000	600,000	600,000	700,000	700,000	3,100,000
Water Distribution Assessment Planning/Engineering	131,250	-	-	-	-	131,250
Beckett Bridge Utility Replacement-Water	-	300,000	-	-	-	300,000
Meter Repair						
Meter Change Out/Upgrade Program	125,000	125,000	100,000	100,000	100,000	550,000
General Building Repairs-Meter Repair/Backflow	-	-	-	10,000	-	10,000
IT - GIS						
GIS Improvements	100,000	40,000	40,000	60,000	60,000	300,000
Water Total	\$ 2,986,250	\$ 2,610,000	\$ 1,705,000	\$ 2,705,000	\$ 3,235,000	\$ 13,241,250
Sewer:						
Sewage Collection						
Sewer System Improvements - Manhole and Sewer Line Rehabilitation	\$ 225,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 250,000	\$ 1,225,000
Seabreeze Drive Expansion-Engineering	210,000	-	-	-	-	210,000
Seabreeze Drive Expansion-Construction	-	1,400,000	-	-	-	1,400,000
Force Main Evaluation	150,000	-	-	-	-	150,000
Force Main Improvements	-	150,000	450,000	-	-	600,000
Utilities For Other Projects (Sewer)	100,000	100,000	100,000	100,000	100,000	500,000
Miscellaneous Sewer Expansion	200,000	-	250,000	-	250,000	700,000

CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY

<u>Project</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY2023</u>	<u>5 Year Total</u>
Sewage Treatment - Wastewater Treatment Plant (WWTP)						
Filter Rehabilitation	-	-	-	-	40,000	40,000
Corrosion Control Program	30,000	30,000	30,000	30,000	30,000	150,000
Scada Upgrade	-	50,000	-	-	-	50,000
Pump Station Rehabilitation	75,000	100,000	20,000	75,000	350,000	620,000
Security Improvements	-	20,000	-	20,000	-	40,000
Sludge Process Improvements	-	-	75,000	-	-	75,000
Bar Screen/Headworks Rehab/Grit	-	180,000	-	-	200,000	380,000
Plant Repermitting	90,000	-	-	-	-	90,000
I.R. Pump Upgrade (Meters/VFD's/Rail System)	200,000	-	-	-	-	200,000
Chemical Feed System Upgrade	-	-	80,000	-	-	80,000
Plant Electrical System Upgrade	-	-	100,000	-	-	100,000
Second Grit Removal System	-	-	-	-	110,000	110,000
Repave Treatment Plant Roadway	-	-	-	-	40,000	40,000
Odor Control Improvements	50,000	-	-	-	-	50,000
Basin Rehab Main Treatment Basin	-	-	-	100,000	-	100,000
Building Improvements/Upgrades	25,000	25,000	25,000	25,000	25,000	125,000
Return Activated Sludge Pump Replacement	-	-	50,000	-	-	50,000
DOO2 Improvement	250,000	-	-	-	-	250,000
Beckett Bridge Utility Replacement-Sewer	-	700,000	-	-	-	700,000
Reclaimed Pump Station Replacement	-	-	-	200,000	-	200,000
Sewage Lift Stations						
Wet Well Rehabilitation	75,000	75,000	75,000	80,000	80,000	385,000
Dry Well Rehabilitation	40,000	40,000	60,000	60,000	60,000	260,000
Control System Improvements	45,000	45,000	55,000	55,000	55,000	255,000
Emergency Generators/Bypass Pumping	60,000	-	60,000	-	-	120,000
Submersible Pump Replacement	60,000	60,000	75,000	75,000	75,000	345,000
Station Rehab Design	-	-	110,000	-	-	110,000
Station Rehab Construction	-	-	-	910,000	-	910,000
Electric Service Improvements	30,000	30,000	40,000	40,000	40,000	180,000
General Building Improvements	10,000	10,000	20,000	20,000	20,000	80,000
Sewer Total	\$ 1,925,000	\$ 3,215,000	\$ 1,925,000	\$ 2,090,000	\$ 1,725,000	\$ 10,880,000
Reclaimed:						
Oakleaf Village RW Distribution System - Cost split 50% Water and 50% Sewer	-	150,000	1,400,000	-	-	1,550,000
Reclaimed Total	\$ -	\$ 150,000	\$ 1,400,000	\$ -	\$ -	\$ 1,550,000
Water, Sewer and Reclaimed Total	\$ 4,911,250	\$ 5,975,000	\$ 5,030,000	\$ 4,795,000	\$ 4,960,000	\$ 25,671,250
Stormwater:						
Disston Avenue and Center St	150,267	-	344,565	174,910	148,374	818,116
Stormwater Action Plan	258,034	-	-	-	-	258,034
Coburn Drive 100' west of Florida Avenue	39,240	-	-	-	-	39,240
Levis Ave Alleyway/Levis Ave.-Lime St & Oakwood	-	-	-	48,125	200,513	248,638
Kenneth Way at Seaside Drive	-	-	-	-	116,382	116,382
Stormwater Total	\$ 447,541	\$ -	\$ 344,565	\$ 223,035	\$ 465,269	\$ 1,480,410
Physical Environment Total	\$ 5,358,791	\$ 5,975,000	\$ 5,374,565	\$ 5,018,035	\$ 5,425,269	\$ 27,151,660

CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY

<u>Project</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY2023</u>	<u>5 Year Total</u>
Transportation						
Sidewalks	\$ 90,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 150,000
Annual Street Paving	260,000	-	150,000	-	150,000	560,000
Brick Street & Road Reconstruction	150,000	350,000	150,000	320,000	150,000	1,120,000
Court Street Improvements	350,000	-	-	-	-	350,000
Extend Pinellas Trail at North Anclote Park	391,117	-	-	-	-	391,117
Roadway Reconfiguration Walmart & Huey	-	-	750,000	-	-	750,000
Transportation Total	\$ 1,241,117	\$ 350,000	\$ 1,080,000	\$ 320,000	\$ 330,000	\$ 3,321,117
Culture & Recreation						
Sunset Beach Entranceway	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Dorsett Park Field Renovations	80,000	-	-	-	-	80,000
Sunset Beach Restroom Remodel	50,000	-	-	-	-	50,000
Riverside Field Tennis Court Area Improvements	40,000	-	-	-	-	40,000
Sisler Field Restrooms, Roof, Dugouts	94,000	-	-	-	-	94,000
Sunset Beach Sidewalks, Pavillon, Deck	45,000	-	-	-	-	45,000
Splash Park Parking Lot	5,000	-	-	-	-	5,000
North Anclote Entryway	10,000	-	-	-	-	10,000
Heritage Museum Restrooms, Office	33,000	-	-	-	-	33,000
Train Depot Deck Replacement	25,000	-	-	-	-	25,000
Culture & Recreation Total	\$ 432,000	\$ -	\$ -	\$ -	\$ -	\$ 432,000
Total	\$ 8,414,505	\$ 7,737,260	\$ 6,866,825	\$ 5,750,295	\$ 6,167,529	\$ 34,936,414

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

<u>Project</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
General Government					
City Hall Building Improvements	\$ 120,000	\$ -	\$ -	\$ -	\$ -
City Hall Improvements- 2nd Floor Restrooms, TV Meeting Room, Other City Hall					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
City Hall Disaster Recovery Servers	\$ 110,000	\$ -	\$ -	\$ -	\$ -
Servers for Disaster Recovery in City Hall					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)	\$ 30,000				
General Government Impact	\$ 80,000				
Total	\$ 110,000				
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
Signage and Beautification Capital Improvements	\$ 65,000	\$ -	\$ -	\$ -	\$ -
City Wide Signage and Beautification Capital Improvements					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
City Wide Security Cameras	\$ 50,000	\$ -	\$ -	\$ -	\$ -
City Wide Security Cameras					
<i>Funding by:</i>					
Risk Management Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
TV Station Equipment and Improvements	\$ 103,737	\$ -	\$ -	\$ -	\$ -
TV Station Equipment and Improvements					
<i>Funding by:</i>					
General Fund	\$ 51,868				
Water-Sewer Fund	\$ 41,495				
Sanitation Fund	\$ 10,374				
Total	\$ 103,737				
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

<u>Project</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Public Safety					
Police Vehicles Replacement	\$ 352,260	\$ 352,260	\$ 352,260	\$ 352,260	\$ 352,260
Annual program for the replacement of Police vehicles.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new vehicles will replace older vehicles with high maintenance which will reduce expenditures by approximately \$10,000 annually.					
Fire Replacement Staff Vehicles	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Annual program for the replacement of Fire staff vehicles.					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
The new vehicles will replace older vehicles with high maintenance which will reduce expenditures by approximately \$2,000 annually.					
Station 69 Plymovent Exhaust	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Exhaust System for Station 69 Bay					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
EOC Surface Hub	\$ 19,999	\$ -	\$ -	\$ -	\$ -
Surface Hub for EOC room					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
Creston Streaming Transmitter/Receiver	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Transmitter for EOC room					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
Self Contained Breathing Apparatus (SCBA)	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Self Contained Breathing Apparatus (SCBA) necessary for Firefighters					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Pennv)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
Marine Rescue Boat	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Marine Rescue Boat					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Pennv)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Self Thermal Imaging Cameras-3	\$ 26,601	\$ -	\$ -	\$ -	\$ -
Thermal Imaging Cameras for Fire Department					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
Fire Replacement ALS Engine #5567-Ladder	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Ladder Truck to replace Ladder 5567					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$10,000 annually).					

Physical Environment

Water Plant

New Alternative Water Plant - Items Omitted in Contract-Additional CIP Costs	\$ 375,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
New Water Plant was completed in the summer of FY 2015, this expense is to cover future needs/items that possibly were not anticipated.					
<i>Funding by:</i>					
Water And Sewer Fund	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Water Impact Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Total	\$ 375,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
<i>Operating Budget Impact:</i>					
Will do not anticipate that this expense will have any operating impact.					
Future Raw Water Wells	\$ 1,275,000	\$ 350,000	\$ -	\$ -	\$ 400,000
Additional water wells to be used in the production of water at the new Water Plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
The new wells will have some maintenance expenses (under \$5,000 annually), but will assist in the overall efficiency of the Water System.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Generators/Electrical Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
Generator to be used at the new Water Plant to be used when there are power outages. This is the second phase of generator addition to augment RO plant reliability.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> The new generator for the Water Plant will have some operational expenses (fuel), under \$4,000 annually, but will require little maintenance.					
Well Field Improvements/Meters/VFD/Pumps/Controls/Security	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Improvements to our current water wells, including production enhancement, equipment/controls, mechanical upgrades.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact (under \$2,000 annually), but will improve the efficiency of the Water System.					
Outfall Permit Renewal	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Permit renewal expenses					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact (under \$1,000 annually).					
Solar Energy Efficiency Improvements	\$ -	\$ -	\$ -	\$ 800,000	\$ -
Energy improvements at the Water Plant to reduce electric expenses and sustain the environment. Propose the addition of alternative energy, such as a solar panel project.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> These improvements would reduce operational expenses annually and improve the efficiency of the Water System.					
4305 Buildings	\$ -	\$ 100,000	\$ -	\$ 80,000	\$ -
Building Improvements/staffing facility at the Water Plant.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Water System.					
Water Supply/Well Systems					
Well Improvements, Hydrant Flushing Automation	\$ 10,000	\$ 45,000	\$ 25,000	\$ 25,000	\$ 25,000
Improvements to existing freshwater wells (separate to RO production wells) to be used for the production of water.					
<i>Funding by:</i> Water and Sewer Fund					
<i>Operating Budget Impact:</i> The well improvements will increase operational efficiency and will assist in the overall efficiency of the Water System.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Scada Improvements/Flow Meters	\$ 20,000	\$ 25,000	\$ -	\$ 25,000	\$ -
Scada Improvements for the Water Supply System.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Water System.					
Compliance Monitoring Equipment	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 25,000
Equipment required to be in compliance with Water Supply.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Water System.					
Control System	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Water Supply Control System Improvements.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Water System.					
Water Conservation Programs	\$ 20,000	\$ 50,000	\$ 50,000	\$ 30,000	\$ -
Water Conservation expenses					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
Water Distribution					
Hydrant Improvements	\$ 100,000	\$ 300,000	\$ 200,000	\$ 200,000	\$ 50,000
To improve hydrants within City.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Water System.					
Misc Improvements & Major Repairs	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Misc improvements and major repairs as needed by system.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Water System.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

<u>Project</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Utilities For Other Projects (Water)	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Utilities for other water projects					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact (under \$1,000 annually).					
Water Pipe/Valve Replacement Program-To be Designated in FY 2018 through FY 2021	\$ 500,000	\$ 600,000	\$ 600,000	\$ 700,000	\$ 700,000
Line Repair Replacement Program to be designated for FY 2019 through FY 2023.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, but will improve the efficiency of the Water System.					
Water Distribution Assessment Planning/Engineering	\$ 131,250	\$ -	\$ -	\$ -	\$ -
Water Distribution and Assessment Planning/Engineering.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Water System.					
Geographical Information System (GIS)	\$ 100,000	\$ 40,000	\$ 40,000	\$ 60,000	\$ 60,000
GIS system.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Water System.					
Beckett Bridge Utility Replacement-Water	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Utility work related to Beckett Bridge					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Water System.					
Meter Repair					
Water Meters-Radio Read New Install/Annual	\$ 125,000	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000
Radio Read Meter Change Out Program to include upgrades and new installations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$3,000 annually, but will improve the efficiency of the Water System, and reduce					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
General Building Repairs-Meter Repair/Backflow	\$ -	\$ -	\$ -	\$ 10,000	\$ -
General building repairs related to meter repair.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, but will improve the efficiency of the Water System.					
Sewage Collection					
Sewer System Improvements - Manhole and Sewer Line Rehabilitation	\$ 225,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 250,000
Manhole and sewer line rehabilitation program.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
Seabreeze Drive Expansion - Engineering	\$ 210,000	\$ -	\$ -	\$ -	\$ -
Provide sewer lines to residents along Seabreeze Drive.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$10,000 annually, but will improve the efficiency of the Sewer System.					
Seabreeze Drive Expansion - Construction	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -
Provide sewer lines to residents along Seabreeze Drive.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$10,000 annually, but will improve the efficiency of the Sewer System.					
Force Main Evaluation	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Evaluation of force main					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
Force Main Improvements	\$ -	\$ 150,000	\$ 450,000	\$ -	\$ -
Improvements to force main					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
Utilities For Projects (Sewer)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Utility projects related to sewer					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Miscellaneous Sewer Expansion	\$ 200,000	\$ -	\$ 250,000	\$ -	\$ 250,000

Sewage collection projects that may be needed in FY 2019-2023.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.

Sewage Treatment

Filter Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ 40,000
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Filter rehabilitation necessary for the sewage treatment plant.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.

Corrosion Control Program	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
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Corrosion control program necessary for the sewage treatment plant.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$500 annually, but will improve the efficiency of the Sewer System.

Scada Upgrade	\$ -	\$ 50,000	\$ -	\$ -	\$ -
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Scada upgrades needed for the sewage treatment plant.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.

Pump Station Rehabilitation	\$ 75,000	\$ 100,000	\$ 20,000	\$ 75,000	\$ 350,000
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Pump station rehabilitation program at the sewage treatment plant.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.

Security Improvements	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
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Security improvements at the sewage treatment plant.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.

Sludge Process Improvements	\$ -	\$ -	\$ 75,000	\$ -	\$ -
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Sludge process improvements.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

<u>Project</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Bar Screen/Headworks Rehab/Grit	\$ -	\$ 180,000	\$ -	\$ -	\$ 200,000

Bar Screen/Headworks Rehab/Grit scheduled for FY 2020.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.

Plant Repermitting	\$ 90,000	\$ -	\$ -	\$ -	\$ -
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Work required for the sewage treatment plant operational permit.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, but will improve the efficiency of the Sewer System.

I.R. Pump Upgrade (Meters/VFD's/Rail System)	\$ 200,000	\$ -	\$ -	\$ -	\$ -
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I.R. Pump Upgrade (Meters/VFD's/Rail System) at sewage treatment plant.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.

Chemical Feed System Upgrade	\$ -	\$ -	\$ 80,000	\$ -	\$ -
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Upgrade Chemical Feed System at sewage treatment plant.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.

Plant Electrical System Upgrade	\$ -	\$ -	\$ 100,000	\$ -	\$ -
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Plant Electrical System Upgrade at sewage treatment plant.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.

Second Grit Removal System	\$ -	\$ -	\$ -	\$ -	\$ 110,000
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Second Grit Removal System at sewage treatment plant.

Funding by:

Water and Sewer Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Repave Treatment Plant Roadway	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Repave Treatment Plant Roadway at sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
Odor Control Improvements	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Odor Control Improvements at sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
Basin Rehab Main Treatment Basin	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Basin Rehab at sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, but will improve the efficiency of the Sewer System.					
Building Improvements/Upgrades	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Building Improvements/Upgrades as needed annually at the sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
Return Activated Sludge Pump Replacement	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Pump Replacement at the sewage treatment plant.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
DOO2 Improvement	\$ 250,000	\$ -	\$ -	\$ -	\$ -
DOO2 Improvement					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
Beckett Bridge Utility Replacement-Sewer	\$ -	\$ 700,000	\$ -	\$ -	\$ -
Beckett Bridge sewer replacement					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Reclaimed Pump Station Replacement	\$ -	\$ -	\$ -	\$ 200,000	\$ -
Reclaimed Pump Station Replacement					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the Sewer System.					
Sewage Lift Stations					
Wet Well Rehabilitation	\$ 75,000	\$ 75,000	\$ 75,000	\$ 80,000	\$ 80,000
Wet Well Rehabilitation at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
Dry Well Rehabilitation	\$ 40,000	\$ 40,000	\$ 60,000	\$ 60,000	\$ 60,000
Dry Well Rehabilitation at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
Control System Improvements	\$ 45,000	\$ 45,000	\$ 55,000	\$ 55,000	\$ 55,000
Control System Improvements at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
Emergency Generators/Bypass Pumping	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -
Emergency Generators/Bypass Pumping at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
Submersible Pump Replacement	\$ 60,000	\$ 60,000	\$ 75,000	\$ 75,000	\$ 75,000
Submersible Pump Replacement at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
Station Rehab Design	\$ -	\$ -	\$ 110,000	\$ -	\$ -
Lift Station Rehab					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

<u>Project</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Station Rehab Construction	\$ -	\$ -	\$ -	\$ 910,000	\$ -
Lift Station Rehab					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, but will improve the efficiency of the Sewer System.					
Electric Service Improvements	\$ 30,000	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000
Electric Service Improvements at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
General Building Improvements	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
General Building Improvements at lift stations.					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the Sewer System.					
Reclaimed					
Oakleaf Village RW Distribution System - Water Portion	\$ -	\$ 75,000	\$ 700,000	\$ -	\$ -
Extension of the Reclaimed system to Oakleaf Village					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, but will improve the efficiency and availability of the Reclaimed					
Oakleaf Village RW Distribution System - Sewer Portion	\$ -	\$ 75,000	\$ 700,000	\$ -	\$ -
Extension of the Reclaimed system to Oakleaf Village					
<i>Funding by:</i>					
Water and Sewer Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, but will improve the efficiency and availability of the Reclaimed					
Stormwater					
Disston Avenue and Center St	\$ 150,267	\$ -	\$ 344,565	\$ 174,910	\$ 148,374
Improvements of the Stormwater system at Disston Avenue and Center St in order to alleviate flooding.					
<i>Funding by:</i>					
Stormwater Fund					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$5,000 annually, but will improve the efficiency of the stormwater System.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Stormwater Action Plan	\$ 258,034	\$ -	\$ -	\$ -	\$ -

Stormwater projects as part of the stormwater action plan

Funding by:

Stormwater Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$5,000 annually, but will improve the efficiency of the stormwater System.

Coburn Drive 100' west of Florida Avenue	\$ 39,240	\$ -	\$ -	\$ -	\$ -
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Improvements of the Stormwater system at Coburn Drive 100' west of Florida Avenue in order to alleviate flooding.

Funding by:

Stormwater Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the stormwater System.

Levis Ave Alleyway/Levis Ave. between Lime St and Oakwood	\$ -	\$ -	\$ -	\$ 48,125	\$ 200,513
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Improvements of the Stormwater system at Levis Alleyway/Levis Avenue between Lime St and Oakwood St in order to alleviate flooding.

Funding by:

Stormwater Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of the stormwater System.

Kenneth Way at Seaside Drive	\$ -	\$ -	\$ -	\$ -	\$ 116,382
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Improvements of the Stormwater system at Kenneth Way and Seaside Drive in order to alleviate flooding.

Funding by:

Stormwater Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$2,000 annually, but will improve the efficiency of the stormwater System.

Transportation

Annual Sidewalks	\$ 90,000	\$ -	\$ 30,000	\$ -	\$ -
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Program for repairing and replacing. Sidewalks are evaluated and prioritized based on technical criteria. Work is completed in prioritized order as approved by the Board of Commissioners.

Funding by:

Capital Project Fund	\$ 40,000	\$ -	\$ 30,000	\$ -	\$ -
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Local Option Sales Tax Fund (Penny)	\$ 50,000	\$ -	\$ -	\$ -	\$ -
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Total	\$ 90,000	\$ -	\$ 30,000	\$ -	\$ -
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Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve sidewalk availability.

Annual Street Paving	\$ 260,000	\$ -	\$ 150,000	\$ -	\$ 150,000
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Program for repairing asphalt streets. Streets are evaluated and prioritized based on technical criteria. Work is completed in prioritized order as approved by the Board of Commissioners.

Funding by:

Capital Project Fund	\$ 160,000	\$ -	\$ 150,000	\$ -	\$ 150,000
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Local Option Sales Tax Fund (Penny)	\$ 100,000	\$ -	\$ -	\$ -	\$ -
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Total	\$ 260,000	\$ -	\$ 150,000	\$ -	\$ 150,000
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Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve street availability.

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Brick Street & Road Reconstruction	\$ 150,000	\$ 350,000	\$ 150,000	\$ 320,000	\$ 180,000
Streets are evaluated annually and prioritized using technical data based on existing conditions. The streets are then scheduled for brick and road reconstruction based on critical need. Priority of reconstruction as approved by the Board of Commissioners.					
<i>Funding by:</i>					
Capital Project Fund	\$ -	\$ 200,000	\$ -	\$ 170,000	\$ 30,000
Local Option Sales Tax Fund (Penny)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total	\$ 150,000	\$ 350,000	\$ 150,000	\$ 320,000	\$ 180,000

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve street availability.

Court Street Improvements	\$ 350,000	\$ -	\$ -	\$ -	\$ -
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Improvements to Court Street

Funding by:

Local Option Sales Tax Fund (Penny)

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve street availability.

Extend Pinellas Trail	\$ 391,117	\$ -	\$ -	\$ -	\$ -
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Extend Pinellas Trail At North Anclote Nature Park

Funding by:

Local Option Sales Tax Fund (Penny)

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, and improve recreationa activities.

Roadway Reconfiguration Walmart & Huey	\$ -	\$ -	\$ 750,000	\$ -	\$ -
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Reconfiguring of roadway at Walmart & Huey

Funding by:

Local Option Sales Tax Fund (Penny)

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, and improve roadway efficiencies.

Culture & Recreation

Sunset Beach Entranceway	\$ 50,000	\$ -	\$ -	\$ -	\$ -
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Program for improving entranceway at Sunset Beach.

Funding by:

Recreation Impact Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$1,000 annually, but will improve parking availability.

Dorsett Park Field Renovations	\$ 80,000	\$ -	\$ -	\$ -	\$ -
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Dorsett Park Field Improvements

Funding by:

Recreation Impact Fund

Operating Budget Impact:

These improvements should have minor operational impact, under \$2,000 annually, but will improve the use of the ball fields.

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

<u>Project</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Sunset Beach Restroom Remodel	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Improvements to restroom at Sunset Beach					
<i>Funding by:</i> Recreation Impact Fund					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact, under \$1,000 annually, but will improve the quality of the restrooms.					
Riverside Field Tennis Court Area Improvements	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Program for improving the tennis court at Riverside Park.					
<i>Funding by:</i> Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact, under \$1,000 annually, but will improve the use of the court.					
Sisler Field Restrooms, Roof, Dugouts	\$ 94,000	\$ -	\$ -	\$ -	\$ -
Program for improving the quality of the restrooms, roof, and dugouts at Sisler Field.					
<i>Funding by:</i> Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact, under \$5,000 annually, but will improve the quality of the restrooms, roof, and dugouts.					
Susnet Beach Sidewalks, Pavillion, Deck	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Improvements to the beach including the sidewalks, pavillion, and deck					
<i>Funding by:</i> Local Option Sales Tax (Penny)					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact, under \$1,000 annually, but will improve the use of the beach.					
Splash Park Parking Lot	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Construction for the improvements to the parking lot at the Splash Park					
<i>Funding by:</i> Local Option Sales Tax (Penny)					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact, under \$1,000 annually, but will improve the parking at the Splash Park.					
North Anclote Entryway	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Program for improving entranceway at North Anclote Park.					
<i>Funding by:</i> Local Option Sales Tax (Penny)					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of North Anclote Park.					
Heritage Museum Restrooms, Office	\$ 33,000	\$ -	\$ -	\$ -	\$ -
Improvements to the restrooms and main office at the Heritage Museum					
<i>Funding by:</i> Local Option Sales Tax (Penny)					
<i>Operating Budget Impact:</i> These improvements should have minor operational impact, under \$1,000 annually, but will improve the efficiency of museum activities.					

CAPITAL IMPROVEMENTS PROGRAM MAJOR CAPITAL PROJECT DESCRIPTIONS

The following is a description of the major projects included in FY 2019 through FY 2023 capital budget.

<u>Project</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Train Depot Deck Replacement	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Replacing the deck at the Train Depot					
<i>Funding by:</i>					
Local Option Sales Tax Fund (Penny)					
<i>Operating Budget Impact:</i>					
These improvements should have minor operational impact, under \$1,000 annually, and quality and efficiency of the Train Depot					

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Local Option Gas Tax Fund

Revenue Description: 6 cents per gallon tax levied by Pinellas County per interlocal agreement thru FY 2027
 Legal Authority: Florida Statute 206 and 336.025, and Pinellas County Ordinance 85-14
 Restriction on Use: Transportation expenditures to construct, improve and maintain roadways

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 187,961	\$ 162,321	\$ 138,274	\$ 115,828	\$ 94,992
<u>Revenues:</u>					
Local Option Gas Tax	323,610	325,228	326,854	328,488	330,131
Interest Earnings	750	725	700	675	675
Total Revenues	324,360	325,953	327,554	329,163	330,806
Total Sources	512,321	488,274	465,828	444,992	425,798
<u>Expenditures/Projects:</u>					
Transportation:					
Transfer to Capital Project Fund	150,000	150,000	150,000	150,000	150,000
Transfer to General Fund	200,000	200,000	200,000	200,000	200,000
Total Expenditures/Projects	350,000	350,000	350,000	350,000	350,000
Ending Working Capital - Projected	\$ 162,321	\$ 138,274	\$ 115,828	\$ 94,992	\$ 75,798

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Police Impact Fund

Revenue Description: Impact fees levied on new construction
 Legal Authority: Chapter 2 Article VI of City Ordinances
 Restriction on Use: For new capital growth
 Fee for Single Family Home \$ 552.00

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 102,999	\$ 102,999	\$ 102,999	\$ 102,999	\$ 103,000
<u>Revenues:</u>					
Impact Fees	41,488	42,733	44,015	45,335	46,696
Interest Earnings/Misc	70	70	70	70	70
Total Revenues	41,558	42,803	44,085	45,405	46,766
<u>Total Sources</u>					
	144,557	145,802	147,084	148,405	149,766
<u>Expenditures/Projects:</u>					
<u>Public Safety:</u>					
Reserve for Future Capital Projects	41,558	42,803	44,085	45,405	46,766
Total Expenditures/Projects	41,558	42,803	44,085	45,405	46,766
Ending Working Capital - Projected	\$ 102,999	\$ 102,999	\$ 102,999	\$ 103,000	\$ 103,000

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Fire Impact Fund

Revenue Description: Impact fees levied on new construction
 Legal Authority: Chapter 2 Article VI of City Ordinances
 Restriction on Use: For new capital growth
 Fee for Single Family Home \$ 483.00

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 17,877	\$ 17,877	\$ 17,878	\$ 17,878	\$ 17,878
<u>Revenues:</u>					
Impact Fees	38,400	39,552	40,739	41,961	43,220
Interest Earnings	50	50	50	50	50
Total Revenues	38,450	39,602	40,789	42,011	43,270
Total Sources	56,327	57,480	58,667	59,889	61,148
<u>Expenditures/Projects:</u>					
Public Safety:					
Repayment of Loan to Sanitation Fund	38,450	39,602	40,789	42,011	43,270
Total Expenditures/Projects	38,450	39,602	40,789	42,011	43,270
Ending Working Capital - Projected	\$ 17,877	\$ 17,878	\$ 17,878	\$ 17,878	\$ 17,878

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Library Impact Fund

Revenue Description: Impact fees levied on new construction
 Legal Authority: Chapter 2 Article VI of City Ordinances
 Restriction on Use: For new capital growth
 Fee for Single Family Home \$ 553.00

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 84,133	\$ 84,133	\$ 84,133	\$ 84,133	\$ 84,133
<u>Revenues:</u>					
Impact Fees	27,604	28,432	29,285	30,164	31,069
Interest Earnings	40	40	40	40	40
Total Revenues	27,644	28,472	29,325	30,204	31,109
Total Sources	111,777	112,605	113,458	114,337	115,241
<u>Expenditures/Projects:</u>					
Culture & Recreation:					
Reserve for Future Capital Projects	27,644	28,472	29,325	30,204	31,109
Total Expenditures/Projects	27,644	28,472	29,325	30,204	31,109
Ending Working Capital - Projected	\$ 84,133	\$ 84,133	\$ 84,133	\$ 84,133	\$ 84,132

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Recreation Impact Fund

Revenue Description: Impact fees levied on new construction
 Legal Authority: Chapter 2 of City Ordinances
 Restriction on Use: For new capital growth
 Fee for Single Family Home \$ 1,144.00

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 218,415	\$ 95,165	\$ 95,165	\$ 95,164	\$ 95,164
<u>Revenues:</u>					
Impact Fees	56,650	58,350	60,100	61,903	63,760
Interest Earnings	100	100	100	100	100
Total Revenues	56,750	58,450	60,200	62,003	63,860
Total Sources	275,165	153,615	155,364	157,167	159,025
<u>Expenditures/Projects:</u>					
Culture & Recreation:					
Dorsett Park Field Renovations	80,000	-	-	-	-
Sunset Beach Entranceway	50,000	-	-	-	-
Sunset Beach Restroom Remodel	50,000	-	-	-	-
Reserve for Future Capital Projects	-	58,450	60,200	62,003	63,860
Total Expenditures/Projects	180,000	58,450	60,200	62,003	63,860
Ending Working Capital - Projected	\$ 95,165	\$ 95,165	\$ 95,164	\$ 95,164	\$ 95,165

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

General Government Impact Fund

Revenue Description: Impact fees levied on new construction
 Legal Authority: Chapter 2 of City Ordinances
 Restriction on Use: For new capital growth
 Fee for Single Family Home \$ 202.00

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 71,865	\$ 6,097	\$ 6,097	\$ 6,097	\$ 6,097
<u>Revenues:</u>					
Impact Fees	14,214	14,640	15,080	15,532	15,998
Interest Earnings	18	18	18	18	18
Total Revenues	14,232	14,658	15,098	15,550	16,016
Total Sources	86,097	20,755	21,195	21,647	22,113
<u>Expenditures/Projects:</u>					
General Government:					
Disaster Recovery Servers	80,000	14,658	15,098	15,550	15,550
Total Expenditures/Projects	80,000	14,658	15,098	15,550	16,016
Ending Working Capital - Projected	\$ 6,097	\$ 6,097	\$ 6,097	\$ 6,097	\$ 6,097

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Transportation Impact Fund

Revenue Description:	Impact fees levied on new construction
Legal Authority:	Pinellas County Section 150 of Land Development Code
Restriction on Use:	For new capital growth
Fee for Single Family Home	\$ 2,066.00
4% Admin Fee to City	\$ 82.64
Net after Admin Fee	\$ 1,983.36
50% to City	\$ 991.68

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 1,309	\$ 1,309	\$ 1,309	\$ 1,310	\$ 1,309
<u>Revenues:</u>					
Impact Fees	53,045	54,636	56,275	57,964	59,703
Interest Earnings	100	75	50	25	25
Total Revenues	53,145	54,711	56,325	57,989	59,728
Total Sources	54,454	56,020	57,635	59,298	61,037
<u>Expenditures/Projects:</u>					
Transportation:					
Reserve for Future Capital Projects	53,145	54,711	56,325	57,989	59,728
Total Expenditures/Projects	53,145	54,711	56,325	57,989	59,728
Ending Working Capital - Projected	\$ 1,309	\$ 1,309	\$ 1,310	\$ 1,309	\$ 1,309

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Capital Project Fund

Revenue Description: Transfers from Gas Tax Fund and Capital Investment Fund
 Legal Authority: Major Capital Projects
 Restriction on Use: Street, Sidewalk and Drainage Improvements

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 114,554	\$ 95,029	\$ 75,479	\$ 75,904	\$ 86,329
<u>Revenues:</u>					
Transfer from Local Option Gas Tax Fund	150,000	150,000	150,000	150,000	150,000
Transfer from Capital Investment Fund	30,000	30,000	30,000	30,000	30,000
Interest Earnings	475	450	425	425	425
Total Revenues	180,475	180,450	180,425	180,425	180,425
Total Sources	295,029	275,479	255,904	256,329	266,754
<u>Expenditures/Projects:</u>					
Transportation:					
Brick Street & Road Reconstruction	-	200,000	-	170,000	-
Sidewalk Improvements/Annual	40,000	-	30,000	-	30,000
Street Paving/Annual	160,000	-	150,000	-	150,000
Total Expenditures/Projects	200,000	200,000	180,000	170,000	180,000
Ending Working Capital - Projected	\$ 95,029	\$ 75,479	\$ 75,904	\$ 86,329	\$ 86,754

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

One Cent Local Option Sales Tax Fund

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 282,671	\$ 252,694	\$ 1,276,734	\$ 3,277,243	\$ 5,354,455
Revenues:					
One Cent Local Option Sales Tax	2,410,000	2,482,300	2,556,769	2,633,472	2,712,476
Intergovernmental - Fire Reserve at County	-	100,000	-	-	-
Intergovernmental - FDOT Grant	-	-	750,000	-	-
Interest Earnings	2,000	4,000	6,000	6,000	6,000
Total Revenues	2,412,000	2,586,300	3,312,769	2,639,472	2,718,476
Total Sources	2,694,671	2,838,994	4,589,503	5,916,715	8,072,931
General Government:					
City Hall Improvements-Bathrooms,TV Room	120,000	-	-	-	-
City Hall Disaster Recovery Servers	30,000	-	-	-	-
Additional Signage & Beautification Improve.	65,000	-	-	-	-
General Government Total	215,000	-	-	-	-
Public Safety:					
Fire- Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000
Station 69 Plymovent Exhaust	70,000	-	-	-	-
EOC Surface Hub	19,999	-	-	-	-
Creston Streaming Transmitter/Receiver	80,000	-	-	-	-
Self Contained Breathing Apparatus (SCBA)	300,000	-	-	-	-
Thermal Imaging Cameras-3	26,601	-	-	-	-
Marine Rescue Boat	25,000	-	-	-	-
Fire- Replacement ALS Engine #5567-Ladder	-	1,000,000	-	-	-
Police Vehicles	352,260	352,260	352,260	352,260	352,260
Public Safety Total	933,860	1,412,260	412,260	412,260	412,260
Transportation:					
Brick Street & Road Reconstruction Program	150,000	150,000	150,000	150,000	150,000
Additional Paving	100,000	-	-	-	-
Additional Sidewalks	50,000	-	-	-	-
Court Street Improvements	350,000	-	-	-	-
Extend Pinellas Trail at North Anclote Nature Park	391,117	-	-	-	-
Roadway Reconfiguration Walmart & Huey	-	-	750,000	-	-
Transportation Total	1,041,117	150,000	900,000	150,000	150,000
Culture & Recreation:					
Sisler Field Restrooms,Roof, Dugouts	94,000	-	-	-	-
Riverside Field Tennis Court Area Improve.	40,000	-	-	-	-
Sunset Beach Sidewalks, Pavillon,Deck	45,000	-	-	-	-
Splash Park Parking Lot	5,000	-	-	-	-
North Anclote Entryway	10,000	-	-	-	-
Heritage Museum Restrooms,Office	33,000	-	-	-	-
Train Depot Deck Replacement	25,000	-	-	-	-
Culture & Recreation Total	252,000	-	-	-	-
Total Expenditures/Projects	2,441,977	1,562,260	1,312,260	562,260	562,260
Ending Working Capital - Projected	\$ 252,694	\$ 1,276,734	\$ 3,277,243	\$ 5,354,455	\$ 7,510,671

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Sewer Impact Fund

Revenue Description:
Legal Authority:
Restriction on Use:
Fee for Single Family Home

Impact fees levied on new construction
Chapter 20 of City Ordinances
For new capital growth
\$ 1,577

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 452,119	\$ 452,119	\$ 452,119	\$ 452,119	\$ 452,119
Revenues:					
Sewer Impact Fees	109,180	112,455	115,829	119,304	122,883
Interest Earnings	400	600	600	600	600
Total Revenues	109,580	113,055	116,429	119,904	123,483
Total Sources	561,699	565,174	568,548	572,023	575,602
Expenditures/Projects:					
Physical Environment:					
Reserve for Future Capital Projects	109,580	113,055	116,429	119,904	123,483
Total Expenditures/Projects	109,580	113,055	116,429	119,904	123,483
Ending Working Capital - Projected	\$ 452,119	\$ 452,119	\$ 452,119	\$ 452,119	\$ 452,119

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Water Impact Fund

Revenue Description:	Impact fees levied on new construction
Legal Authority:	Chapter 20 of City Ordinances
Restriction on Use:	For new capital growth
Fee for Single Family Home	\$ 2,347

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 704,954	\$ 586,704	\$ 471,817	\$ 360,407	\$ 252,596
Revenues:					
Water Impact Fees	128,750	132,613	136,591	140,689	144,909
Interest Earnings	3,000	2,500	2,000	1,500	1,500
Total Revenues	131,750	135,113	138,591	142,189	146,409
Total Sources	836,704	721,817	610,407	502,596	399,005
Expenditures/Projects:					
Physical Environment:					
Water Plant New CIP	250,000	250,000	250,000	250,000	250,000
Total Expenditures/Projects	250,000	250,000	250,000	250,000	250,000
Ending Working Capital - Projected	\$ 586,704	\$ 471,817	\$ 360,407	\$ 252,596	\$ 149,005

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Stormwater Fund

Revenue Description: Stormwater fees to maintain Stormwater Service
 Legal Authority: Chapter 20 of City Ordinances; Resolution 2015-37 Ten Year Rate Plan thru 2025
 Restriction on Use: Stormwater Operations
 Fee for Single Family Home \$ 7.65

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 759,257	\$ 734,556	\$ 1,072,980	\$ 1,233,175	\$ 1,580,592
Revenues:					
Stormwater Fees	1,505,000	1,677,386	1,782,911	1,888,738	1,990,000
Stormwater Delinquent Fees	11,000	11,000	11,000	11,000	11,000
Interest Earnings	8,000	10,000	10,000	10,000	10,000
Total Revenues	1,524,000	1,698,386	1,803,911	1,909,738	2,011,000
Total Sources	2,283,257	2,432,942	2,876,891	3,142,913	3,591,592
Expenditures/Projects:					
Personnel	536,044	552,125	568,689	585,750	603,322
Operating	458,996	472,766	486,949	501,557	516,604
Transfers Out	106,120	135,071	143,513	151,979	160,080
Capital:					
Capital Outlay	-	200,000	100,000	100,000	100,000
Capital Projects:					
Disston Ave. & Center St.	150,267	-	344,565	174,910	148,374
Stormwater Action Plan	258,034	-	-	-	-
Coburn Dr. 100' west of Florida Ave.	39,240	-	-	-	-
Levis Ave. Alleyway/Levis Ave.	-	-	-	48,125	200,513
Kenneth Way at Seaside Drive	-	-	-	-	116,382
Total Capital Projects	447,541	-	344,565	223,035	465,269
Total Expenditures/Projects	1,548,701	1,359,962	1,643,716	1,562,321	1,845,275
Ending Working Capital - Projected	\$ 734,556	\$ 1,072,980	\$ 1,233,175	\$ 1,580,592	\$ 1,746,317

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Water-Sewer Fund

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Working Capital - Projected	\$ 5,650,513	\$ 4,843,229	\$ 3,300,632	\$ 3,551,859	\$ 3,491,652
Revenues:					
Water-Sewer Fees	15,902,922	16,340,252	16,789,609	17,251,324	17,725,735
Other Operating Revenue	1,150,101	1,173,103	1,196,565	1,220,496	1,244,906
Swiftmud Grant	-	75,000	700,000	-	-
Interest Earnings	91,638	84,794	65,040	77,645	83,420
Total Revenues	17,144,661	17,673,149	18,751,214	18,549,465	19,054,061
Total Sources	22,795,174	22,516,378	22,051,847	22,101,324	22,545,713
Expenditures/Projects:					
Personnel	5,359,493	5,520,278	5,685,886	5,856,463	6,032,157
Operating	4,262,366	4,390,237	4,521,944	4,657,602	4,797,330
Transfers Out	1,193,712	1,401,068	1,438,894	1,477,746	1,517,651
Other Non Operating	7,500	7,600	7,700	7,800	7,900
Debt Service	2,044,013	2,041,563	2,045,563	2,045,062	2,045,062
Capital:					
Capital Outlay -Minor	382,116	130,000	20,000	20,000	20,000
Capital Projects:					
Water:					
Water Plant					
New Alternative Water Plant - Additional CIP	125,000	-	-	-	-
Future Raw Water Wells	1,275,000	350,000	-	-	400,000
Generators/Electrical Upgrades	-	-	-	-	1,200,000
Well Field Improvements/Meters/VFD/Pumps/Controls/Security	-	75,000	75,000	75,000	75,000
Outfall Permit Renewal	45,000	-	-	-	-
Solar Energy Efficiency Improvements	-	-	-	800,000	-
4305 Buildings	-	100,000	-	80,000	-
Water Supply/Well Systems					
Well Improvements, Hydrant Flushing Automation	10,000	45,000	25,000	25,000	25,000
Scada Improvements/Flow Meters	20,000	25,000	-	25,000	-
Compliance Monitoring Equipment	15,000	-	15,000	-	25,000
Control System	20,000	-	-	-	-
Water Conservation Programs	20,000	50,000	50,000	30,000	-
Water Distribution					
Hydrant Improvements	100,000	300,000	200,000	200,000	50,000
Misc Improvements & Major Repairs	50,000	100,000	100,000	100,000	100,000
Utilities for other Projects (Water)	200,000	250,000	250,000	250,000	250,000
Water Pipe/Valve Replacement Program-To be Designated in FY 2019 through FY 2023	500,000	600,000	600,000	700,000	700,000
Water Distribution Assessment	131,250	-	-	-	-
Beckett Bridge Utility Replacement-Water	-	300,000	-	-	-
Meter Repair					
Meter Change Out/Upgrade Program	125,000	125,000	100,000	100,000	100,000
General Building Repairs-Meter Repair/Backflow	-	-	-	10,000	-
Water Total	2,636,250	2,320,000	1,415,000	2,395,000	2,925,000
Sewer:					
Sewage Collection					
Sewer System Improvements - Manhole and Sewer Line Rehabilitation	225,000	200,000	250,000	300,000	250,000
Seabreeze Drive Expansion - Engineering	210,000	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Water-Sewer Fund

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Seabreeze Drive Expansion - Construction	-	1,400,000	-	-	-
Force Main Evaluation	150,000	-	-	-	-
Force Main Improvements	-	150,000	450,000	-	-
Utilities for other Projects (Sewer)	100,000	100,000	100,000	100,000	100,000
Miscellaneous Sewer Expansion	200,000	-	250,000	-	250,000
Sewage Treatment - Wastewater Treatment Plant (WWTP)					
Filter Rehabilitation	-	-	-	-	40,000
Corrosion Control Program	30,000	30,000	30,000	30,000	30,000
Scada Upgrade	-	50,000	-	-	-
Pump Station Rehabilitation	75,000	100,000	20,000	75,000	350,000
Security Improvements	-	20,000	-	20,000	-
Sludge Process Improvements	-	-	75,000	-	-
Bar Screen/Headworks Rehab/Grit	-	180,000	-	-	200,000
Plant Repermitting	90,000	-	-	-	-
I.R. Pump Upgrade (Meters/VFD's/Rail System)	200,000	-	-	-	-
Chemical Feed System Upgrade	-	-	80,000	-	-
Plant Electrical System Upgrade	-	-	100,000	-	-
Second Grit Removal System	-	-	-	-	110,000
Repave Treatment Plant Roadway	-	-	-	-	40,000
Odor Control Improvements	50,000	-	-	-	-
Basin Rehab: Main Treatment Basin	-	-	-	100,000	-
Building Improvements/Upgrades	25,000	25,000	25,000	25,000	25,000
Return Activated Sludge Pump Replacement	-	-	50,000	-	-
DOO2 Improvement	250,000	-	-	-	-
Beckett Bridge Utility Replacement-Sewer	-	700,000	-	-	-
Reclaimed Pump Station Replacement	-	-	-	200,000	-
Sewage Lift Stations					
Wet Well Rehabilitation	75,000	75,000	75,000	80,000	80,000
Dry Well Rehabilitation	40,000	40,000	60,000	60,000	60,000
Control System Improvements	45,000	45,000	55,000	55,000	55,000
Emergency Generators/Bypass Pumping	60,000	-	60,000	-	-
Submersible Pump Replacement	60,000	60,000	75,000	75,000	75,000
Station Rehab. Design	-	-	110,000	-	-
Station Rehab. Construction	-	-	-	910,000	-
Electric Service Improvements	30,000	30,000	40,000	40,000	40,000
General Building Improvements	10,000	10,000	20,000	20,000	20,000
Sewer Total	1,925,000	3,215,000	1,925,000	2,090,000	1,725,000
Reclaimed:					
Oakleaf Village RW Distribution System - Water Allocation	-	75,000	700,000	-	-
Oakleaf Village RW Distribution System - Sewer Allocation	-	75,000	700,000	-	-
Reclaimed Total	-	150,000	1,400,000	-	-
GIS-IT					
GIS Improvements	100,000	40,000	40,000	60,000	60,000
GIS IT Total	100,000	40,000	40,000	60,000	60,000
Non-Departmental					
TV Station Improvements	41,495	-	-	-	-
Non-Department Total	41,495	-	-	-	-
Total Capital Projects	4,702,745	5,725,000	4,780,000	4,545,000	4,710,000
Total Expenditures/Projects	17,951,945	19,215,746	18,499,987	18,609,673	19,130,100
Ending Working Capital - Projected	\$ 4,843,229	\$ 3,300,632	\$ 3,551,859	\$ 3,491,652	\$ 3,415,612

**CAPITAL IMPROVEMENT PROGRAM
CAPITAL OUTLAY FY 2019**

Fund	Department	Description	Cost
General Fund			
Unassigned Fund Balance:			
	City Manager	Computer for Judy	\$ 3,500
		Computer for Trish	\$ 2,300
			<u>\$ 5,800</u>
	Economic Development	Computer	<u>\$ 2,300</u>
	Procurement	Replacement Computer	<u>\$ 2,300</u>
	Information Technology	Network Switches	\$ 15,000
		KVM Monitor Server Rack	\$ 5,000
		Disaster Recovery UPS	\$ 6,300
			<u>\$ 26,300</u>
		RSA Devices	\$ 9,500
		System Center Data Monitoring	\$ 13,000
		VEEAM Backup	\$ 13,500
			<u>\$ 36,000</u>
			<u>\$ 62,300</u>
	Inform Tech-Theatre	Projector Lens	\$ 6,500
		Vectorworks Spotlight	\$ 3,000
		Led Source 4 Cyc Lighting	\$ 16,000
		Wireless Handheld Misc	\$ 7,000
			<u>\$ 32,500</u>
	Human Resources	Surface Computer, Peripheral Equip	<u>\$ 2,800</u>
	Planning	Replacement Laptop & Docking Station for Principal Planner	\$ 2,300
		Replacement Laptop & Docking Station for City Planner	\$ 2,300
			<u>\$ 4,600</u>
	Police	Patrol Bikes	\$ 6,000
		Armor for Vehicles	\$ 6,200
		Watch Guard in Car Video	\$ 15,300
		Laptops	\$ 16,500
		Desktops/Tablets/Monitors	\$ 15,000
		Network Switches	\$ 20,000
			<u>\$ 79,000</u>
			<u>\$ 79,000</u>
	Fire	Refrigerators (3) @ Sta 69	\$ 4,500
		Toughbooks & Docking Stations (2) For Fire Marshall and Admin Vehicle	\$ 4,167
		Ram Air Bunker Gear Dryer	\$ 8,600
		Firewalls - II Access Points For Wireless Upgrade	\$ 6,400
		PC Workstations-2	\$ 6,000
		Network Switches - 60/40 Split Police-Fire	\$ 12,800
			<u>\$ 42,467</u>
			<u>\$ 42,467</u>
	Building Development	Vehicle For Inspection Services-Replace #5073, 2004 Ford Explorer	\$ 34,324
		Surface Pro 5 Employees	\$ 11,500
			<u>\$ 45,824</u>
	Facilities Maintenance	Discovery Park - Restroom Improvements	\$ 1,000
			<u>\$ 1,000</u>
		Joe Raith Replacement PC	<u>\$ 2,300</u>
			<u>\$ 3,300</u>

**CAPITAL IMPROVEMENT PROGRAM
CAPITAL OUTLAY FY 2019**

Fund	Department	Description	Cost
	Recreation		
		(2) Replacement Computers	\$ 4,600
		Webtrac Recreation Software	\$ 9,000
			<u>\$ 13,600</u>
	Parks & Parkways		
		Exercise Park-Exercise Equipment Replacement	\$ 2,500
		City Wide Parks - Shade Structure Repair/Replace	\$ 1,500
		City Wide Parks - Continuous Dock Repairs	\$ 2,000
			\$ 6,000
			<u>\$ 6,000</u>
	Library		
		3 Replacement Units For Library Staff - Microsoft Surface Pro @ \$2,300 Each	\$ 6,900
		Books, E-books, Audiobooks, DVDs, CDs, Publications Databases, Digital etc.	\$ 107,511
			<u>\$ 114,411</u>
	Arts/Historical Resources		
		Heritage Museum:	
		Remove 2 Restrooms & Walls To Create Storage For Tables & Chairs In History Wing	\$ 12,000
		Computer Replacement : Microsoft Surface Pro (2) @ \$2,300 Each	\$ 4,600
			\$ 4,600
			<u>\$ 16,600</u>
		General Fund Unassigned Total	<u>\$ 433,802</u>
Restricted Fund Balance:			
	Cemetery Perpetual Care Fund:		
		Phased Turf Improvement	\$ 20,000
		Security System	\$ 15,000
			<u>\$ 35,000</u>
	Donations:		
	Library Memorial		
		Books, Publications, Databases and other Materials	\$ 15,000
			<u>\$ 15,000</u>
		Total Donations	<u>\$ 15,000</u>
		General Fund Restricted Total	<u>\$ 50,000</u>
		General Fund Total	<u>\$ 483,802</u>
Special Revenue Fund:			
	Law Enforcement Programs		
	Federal Equitable Sharing		
		SWAT Equipment	\$ 10,000
			<u>\$ 10,000</u>
	Special Programs		
	Public Art Fund		
		Art Bike Racks II	\$ 16,200
		Roundabout Site Design And Fabrication	\$ 15,000
		Gateway Signs	\$ 35,000
		Mural At One N. Pinellas	\$ 25,000
		Art Bike Racks III	\$ 18,000
			\$ 109,200
			<u>\$ 109,200</u>
	Land Preservation Fund		
		Land Purchases	\$ 50,000
			<u>\$ 159,200</u>
		Special Revenue Funds Total	<u>\$ 169,200</u>

**CAPITAL IMPROVEMENT PROGRAM
CAPITAL OUTLAY FY 2019**

Fund	Department	Description	Cost
Enterprise Funds			
Sanitation			
	Solid Waste		
		New Double Dumpster Corral At Splash Parking Lot	\$ 18,000
		New Dumpster Corral at Station 70	\$ 10,000
			<u>\$ 28,000</u>
		Scott Witt Replacement PC	\$ 2,300
			<u>\$ 30,300</u>
	Yard Recycling		
		Terry Lakey Replacement PC	\$ 2,300
		Total Sanitation Fund	<u>\$ 32,600</u>
Water-Sewer Fund			
	IT GIS		
		Trimble Satellite GPS Receiver	<u>\$ 15,000</u>
	Utility Billing		
		Computer	<u>\$ 2,300</u>
	Collections		
		Microfilm Reader/Scanner/Printer	<u>\$ 10,000</u>
	Water Distribution		
		Utility Truck With Boom Crane	\$ 88,716
		Computer Replacement	\$ 2,750
		4 X 4 Single Cab Truck	\$ 47,989
		GIS	\$ 7,500
			<u>\$ 146,955</u>
	Water Treatment Plant		
		Computer Replacements (3)	<u>\$ 8,250</u>
	Sewage Collection		
		GIS	<u>\$ 7,500</u>
	Sewage Treatment		
		Computer Replacement (2)	\$ 5,500
		Electricians Van	\$ 32,712
			<u>\$ 38,212</u>
		Intangible Assets	<u>\$ 4,600</u>
	Sewage Lift Stations		
		Utility Truck With Boom Crane	\$ 70,171
		4 X 4 Single Cab Truck	\$ 40,212
		Computer Replacement	\$ 2,750
			<u>\$ 113,133</u>
	Project Administration		
		New Vehicle	<u>\$ 36,166</u>
			<u>\$ 36,166</u>
		Total Water-Sewer Fund	<u>\$ 382,116</u>
	Golf Course Fund		
		Driving Range Expansion	\$ 10,000
			<u>\$ 10,000</u>
		New Range Ball Picker	\$ 2,300
		Microsoft Surface Pro	\$ 2,300
			<u>\$ 4,600</u>
		Total Golf Course Fund	<u>\$ 14,600</u>
		Enterprise Fund Total	<u>\$ 429,316</u>
Internal Service Fund			
	Vehicle Maintenance		
		Paul Rozek Replacement PC	\$ 2,300
		Restroom Upgrades	\$ 7,500
			<u>\$ 9,800</u>
		Grand Total	<u>\$ 1,092,118</u>

