

City of Tarpon Springs, Florida

Annual Budget Fiscal Year 2020

Executive Summary

Proposed Budget as of August 30, 2019



Fiscal Year Ending September 30, 2020

City of Tarpon Springs, Florida

Annual Budget Fiscal Year 2020

Proposed as of August 30, 2019

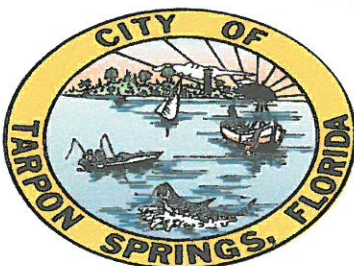
Mayor and Board of Commissioners

Chrisostomo Alahouzos, Mayor
Townsend Tarapani, Vice-Mayor
Rea Sieber, Commissioner
Jacob Karr, Commissioner
Connor Donovan, Commissioner

Administration

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

For the Fiscal Year Ending September 30, 2020
Prepared by the City of Tarpon Springs Finance Division



FY 2020 Proposed Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tarpon Springs
Florida**

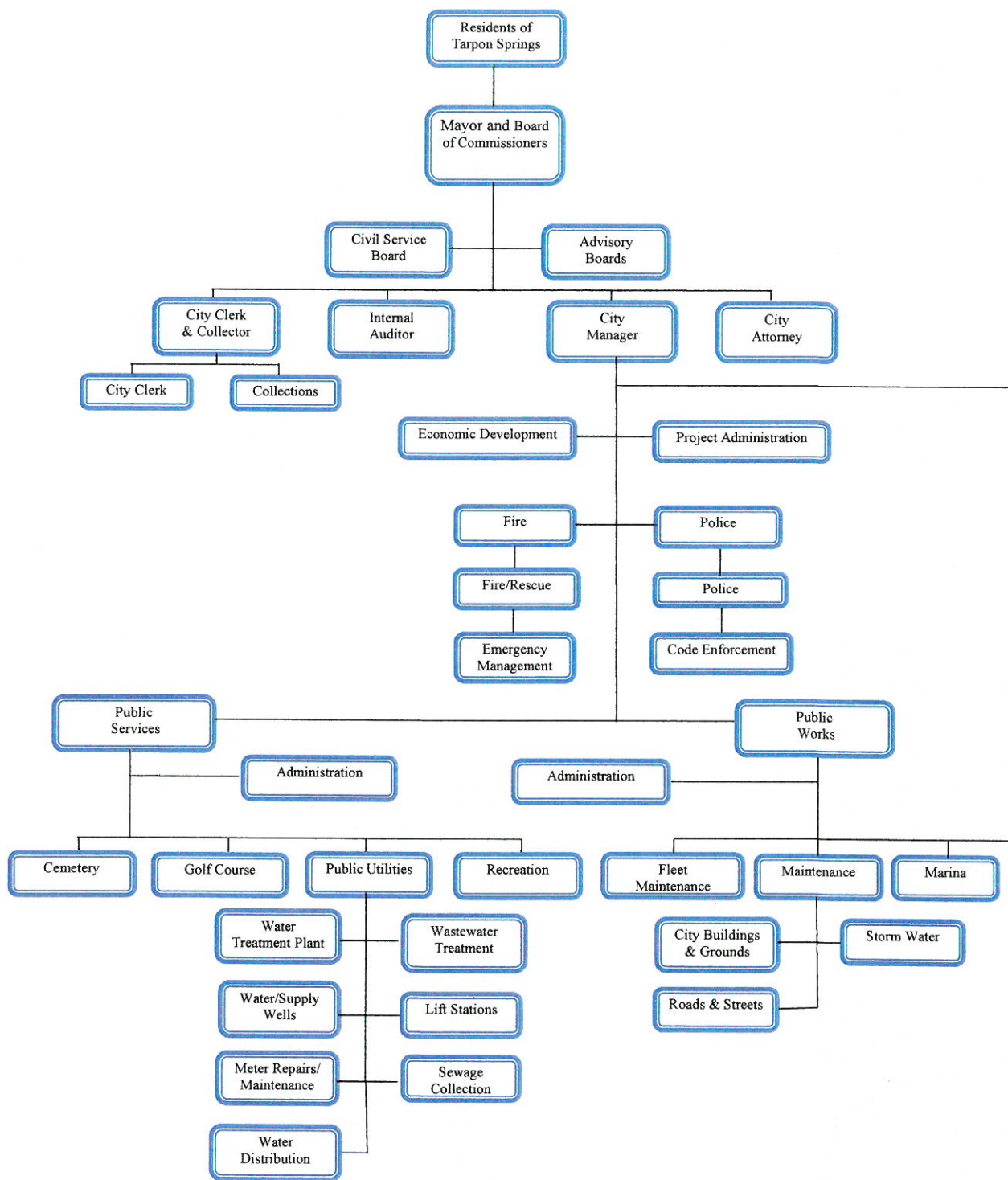
For the Fiscal Year Beginning

October 1, 2018

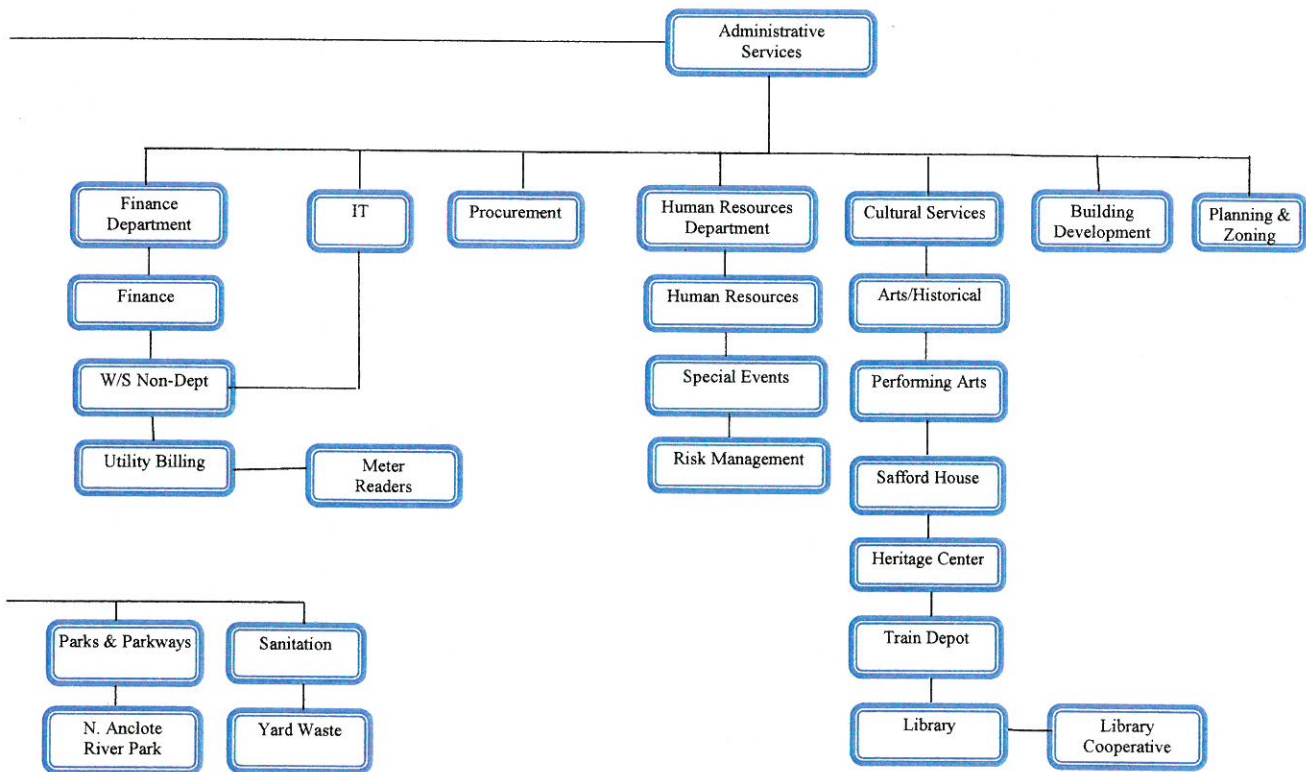
Christopher P. Merrill

Executive Director

ORGANIZATIONAL CHART



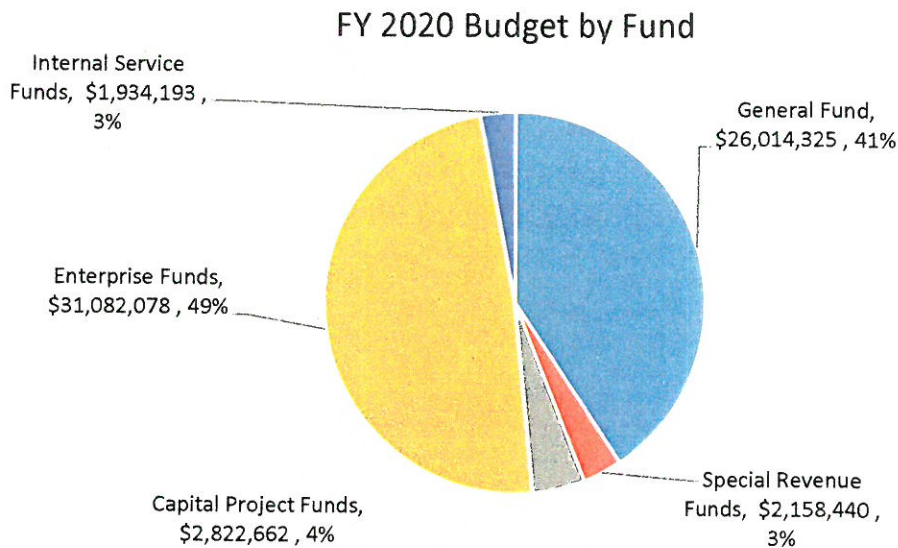
City of Tarpon Springs, Florida
Organizational Chart
by Department
FY 2020



EXECUTIVE SUMMARY – BUDGET MESSAGE

The operating budget for the City of Tarpon Springs for Fiscal year 2020 totals \$64,011,698 for all funds. This is an increase of \$6,077,354 or 10.49% from the Fiscal Year 2019 Adopted Budget. A large portion of the increase is related to capital improvements \$3.4 million. The capital improvement program totals \$11.3 million for FY 2020.

The City's budget is comprised of a number of different funds which are set up to accomplish different functions. This allows for segregation and tracking of the full cost of different City operations and programs. The following graph shows the dollar amount budgeted for the City's operating funds.

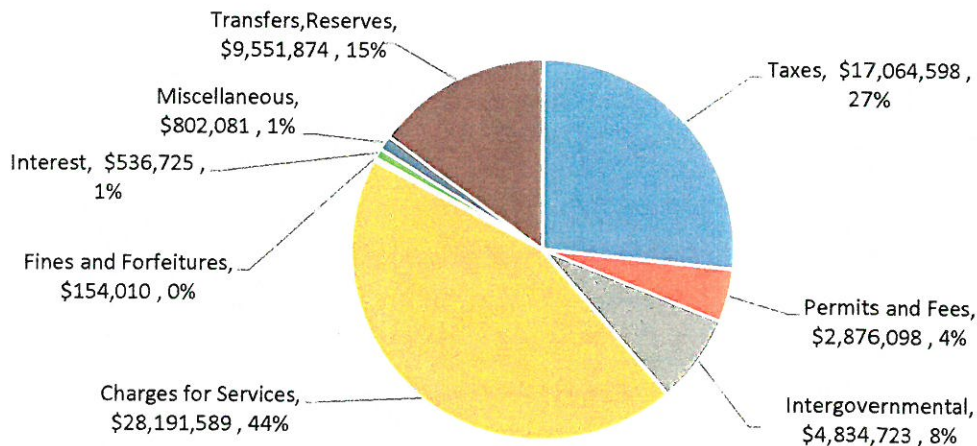


Operating Budget Revenues:

Revenues funding the operation of the government come from various sources as illustrated below. The single largest source of revenue comes from Charges for Services at \$28.2 million or 44% of the total operating budget. The majority of the City's charges for services revenue is generated by the City's enterprise fund systems such as water-sewer, sanitation and stormwater. The second largest source of revenues is taxes at \$17.1 million or 27% of the total revenue. Included in the taxes category is ad valorem (property taxes), as well as other taxes such as utility and communication service taxes.

EXECUTIVE SUMMARY – BUDGET MESSAGE

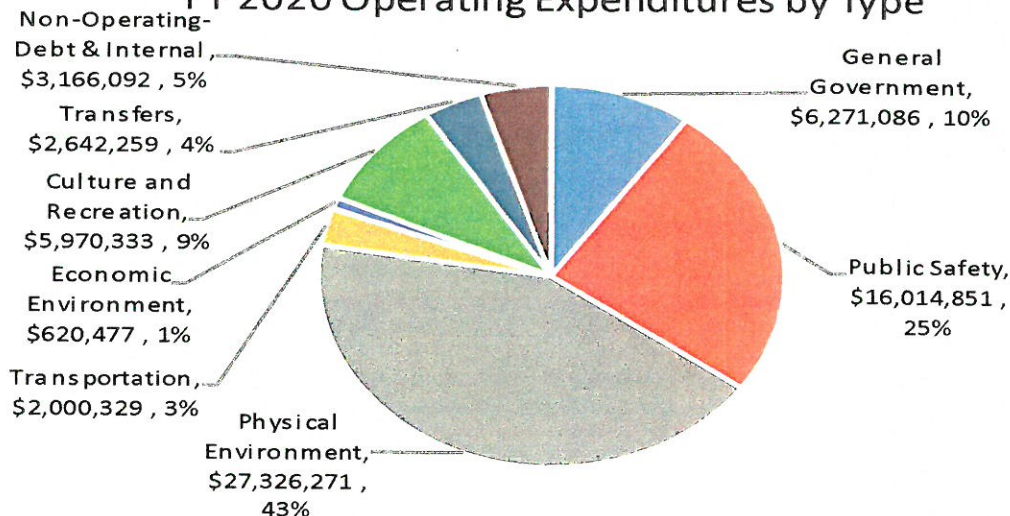
FY 2020 Operating Revenue by Type



Operating Budget Expenditures:

As indicated in the graph below the largest category of expenditures is Physical Environment at \$27.3 million or 43% of the total operating budget. The majority of the City's physical environment expenditures is generated by the City's enterprise fund systems such as water-sewer, sanitation and stormwater. The second largest category of expenditures is public safety at \$16.1 million or 25% of the total expenditures which consists mostly of police and fire expenditures.

FY 2020 Operating Expenditures by Type



EXECUTIVE SUMMARY – BUDGET MESSAGE

Assumptions within Operating Budget:

Personnel Service Costs:

There is one new position in the FY 2020 budget.

Police and Fire Union employees wage increases are per their respective union contract, FY 2020 is the third and final year of both contracts. Funding has been provided in the operating budget at 3% for General employees.

Police and Fire defined benefit retirement funding is established by the respective actuary report for both retirement plans. General employees defined contribution plans are funded at 8.7%.

Health, Dental and Workers Compensation are all budgeted Health 9.7% increase, Dental 3.9% and Workers Compensation 15.7% decrease.

Operating Service Costs:

The majority of operating expenditures budgets have been determined by analyzing the past three years of history, current year trend and any future year requirements. The larger increases in operating expenditures are for a Health Plan consultant, electric costs increase mostly at the water plant, rent for the generator at City Hall, property/liability insurance budgeted with a 11.48% increase and an increase in commercial repairs for the City's vehicles and heavy equipment.

Capital Outlay requirements:

Capital expenditures in the operating budget total \$13.1 million, \$9.5 million of this total is in the Enterprise Funds. The remaining balance of capital projects is within the Capital Project Funds. The Capital Improvement Program (CIP) for FY 2020 totals \$11.3 million and includes the expenditures mentioned above, the five year CIP for FY 2020 through FY 2024 totals \$34.5 million.

Debt Service:

Debt Service in the operating budget totals \$2.3 million. Included in this number is \$2,041,563 for principal and interest payments on the 2013A bond issue for construction of the water plant and also \$239,600 for principal and interest payment on the fire ladder truck.

EXECUTIVE SUMMARY – BUDGET MESSAGE

General Fund Budget

The General Fund operating budget for the City of Tarpon Springs for Fiscal year 2020 totals \$26,014,325. This is an increase of \$1,198,478 or 4.83% from the Fiscal Year 2019 Adopted Budget. The largest portion of the increase is related to personnel service costs \$724,837.

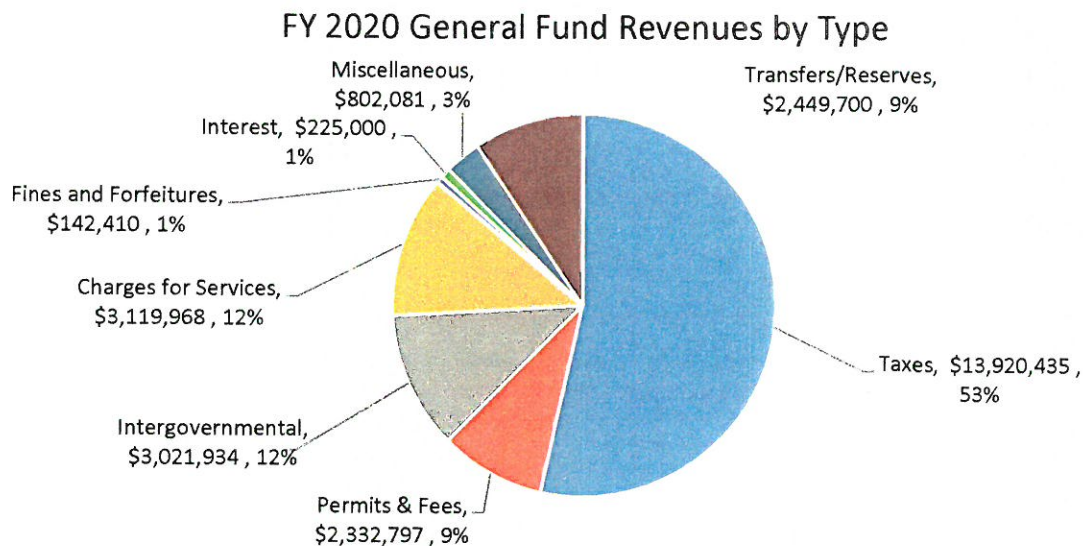
The General Fund is the operating fund for general government services including Police, Fire, Parks, Recreation, Cultural, Library, Facilities Maintenance, Building Development, Roads & Streets and Administrative Services Departments.

General Fund Revenues:

The General Fund is supported by ad valorem tax revenues. Ad valorem tax revenue of \$9,664,652 or 37% of the total operating budget, represents the largest single source of General Fund revenue. The taxable value of property values have increased 6.44%, which is providing the revenue increase necessary for the City to provide the required services of the City. Other taxes include; Utility Taxes \$3.2 million consisting of electric, water and gas; Communication Service Tax \$920,000 and Local Business Taxes \$144,425.

Charges for Services include funding from the County for EMS \$1.5 million and Fire \$380,000, and also included in this category is \$348,000 from the School district for School Resource Officer funding.

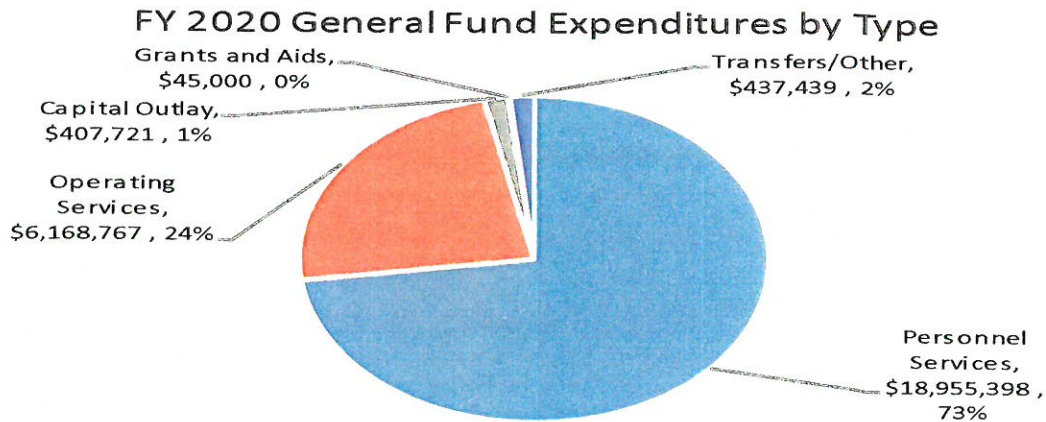
Intergovernmental revenues include Half Cent Sales Tax \$1.6 million and \$921,365 State Revenue Sharing.



EXECUTIVE SUMMARY – BUDGET MESSAGE

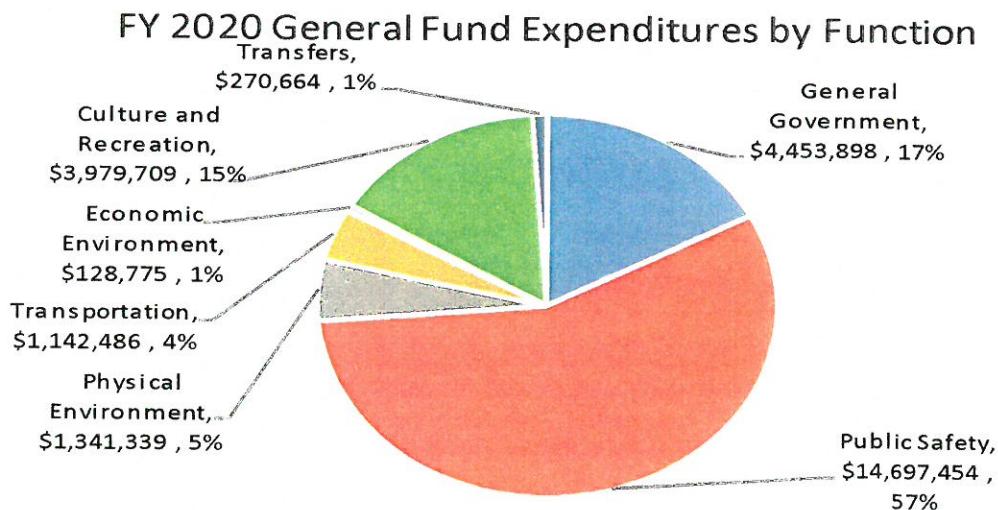
General Fund Expenditures by Category:

Looking at the General Fund expenditures by type the single largest investment is in personnel at \$19 million or 73% of the total General Fund budget. Personnel expenditures include all wages and benefits of the General Fund necessary to provide the services required for the City operations. Operating Services, which include the cost for services and commodities, make up an additional \$6.2 million or 24% of the General Fund Budget.



General Fund Expenditures by Function:

The largest investment in the General Fund is in Public Safety, which includes Police and Fire Departments. The total investment for Public Safety in FY 2020 is \$14.7 million or 57% of the total General Fund budget. The General Government Administration makes up the next largest at \$4.4 million or 17%. Departments included in General Government are Management, Finance, Procurement, IT, Legal, and Human Resources. Culture and Recreation makes up the third largest at \$4 million or 15% which includes Parks, Recreation, Cultural and Library.



EXECUTIVE SUMMARY – BUDGET MESSAGE

Enterprise Funds Budgets

Enterprise Fund operations provide services that are of benefit to specific individuals and therefore charge a fee to the individuals who receive the service. The Enterprise Funds are expected to cover all costs including capital and debt through user fees. The FY 2020 budget includes rate increases for three of the City's Enterprise Funds; Water-Sewer Fund, Sanitation Fund and Stormwater Fund.

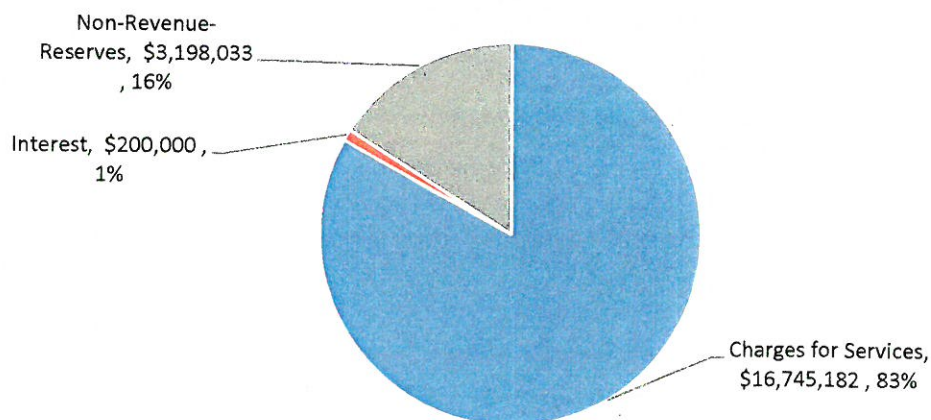
Water-Sewer Fund Budget

The Water-Sewer Fund operating budget for the City of Tarpon Springs for Fiscal year 2020 totals \$20,143,215. This is an increase of \$2,191,270 or 12.21% from the Fiscal Year 2019 Adopted Budget. The largest portion of the increase is related to capital outlay costs \$1,458,195.

Water-Sewer Fund Revenues:

The Water-Sewer Fund is supported by user fees on water, sewer and reclaimed services. Charges for Services is the largest component of the Water-Sewer Fund revenue budget with \$16.7 million or 83% of the revenues. Rate increases for water, sewer and reclaimed were approved for ten years through FY 2028. The rate increases for water, sewer and reclaimed are at 2.75% for each service for each year through FY 2028.

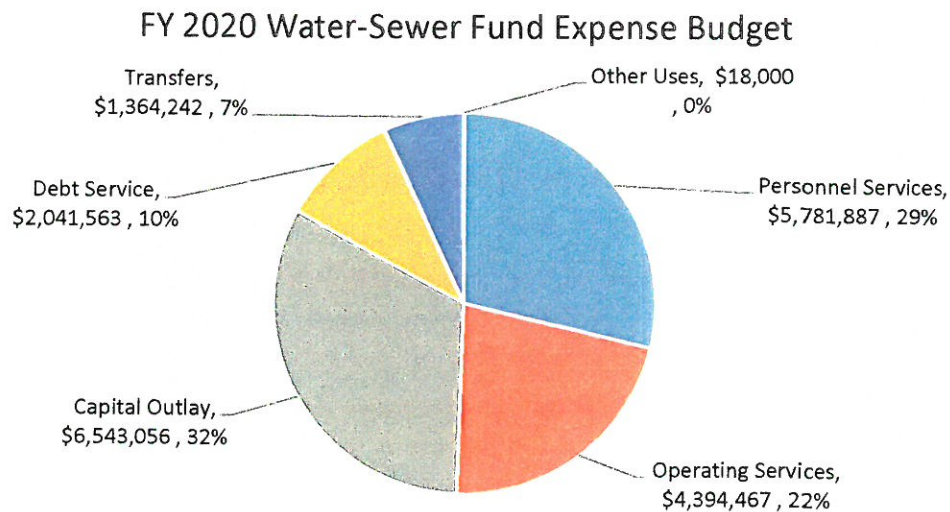
FY 2020 Water-Sewer Fund Revenues



Water-Sewer Fund Expenses:

Looking at the Water-Sewer expenses by type the single largest investment is in capital outlay at \$6.6 million or 33% of the total Water-Sewer Fund budget. Personnel expenditures include all wages and benefits of the Water Sewer Fund. They are necessary to provide the services required for operations and are the second largest expense at \$5.8 million or 28%. Operating Services, which include the cost for services and commodities, make up an additional \$4.4 million or 22% of the Water-Sewer Fund Budget.

EXECUTIVE SUMMARY – BUDGET MESSAGE



Sanitation Fund Budget

The Sanitation Fund operating budget for the City of Tarpon Springs for Fiscal year 2020 totals \$5,417,953. This is an increase of \$331,378 or 6.51% from the Fiscal Year 2019 Adopted Budget. The largest portion of the increase is related to capital outlay costs \$108,026.

Sanitation Fund Revenues:

The Sanitation Fund is supported by user fees on refuse, recycling and yard waste services. Charges for Services is the largest component of the Sanitation Fund revenue budget with \$5.1 million or 95% of the revenues. The refuse and recycling rate increase per the contract is based on the CPI and is 1.78% for FY 2020.

Sanitation Fund Expenses:

Looking at the Sanitation expenses by type the single largest expense is for operating services at \$4.3 million or 79% of the total Sanitation Fund budget. The majority of the operating services expense is for the refuse and recycling contractor at approximately \$3.8 million. FY 2020 will be the fourth year of the five year contract with the refuse and recycling contractor.

Stormwater Fund Budget

The Stormwater Fund operating budget for the City of Tarpon Springs for Fiscal year 2020 totals \$3,631,088. This is an increase of \$2,082,387 or 134.46% from the Fiscal Year 2019 Adopted Budget. The largest portion of the increase is related to capital outlay costs \$2,049,259.

EXECUTIVE SUMMARY – BUDGET MESSAGE

Stormwater Fund Revenues:

The Stormwater Fund is supported by user fees on stormwater services. Charges for Services is the largest component of the Stormwater Fund revenue budget with \$1.6 million or 45% of the revenues. The stormwater rate increase per the approved ten year rate increases through FY 2025 is \$.50 per year, for FY 2020 the rate will be \$8.15 per equivalent stormwater unit (ESU). The City is also approved for a SWFMD Grant in the amount of \$1.4 million for the Pent/Grosse stormwater capital project.

Stormwater Fund Expenses:

Looking at the Stormwater expenses by type the single largest expense is for capital outlay at \$2.5 million or 69% of the total Stormwater Fund budget. The majority of this amount is for the \$2.4 million Pent/Grosse stormwater capital project, total costs for this project is \$3.2 million. The remaining costs of this project are funded by the Water-Sewer Fund and the Penny Fund.

Golf Course Fund Budget

The Golf Course Fund operating budget for the City of Tarpon Springs for Fiscal year 2020 totals \$1,394,120. This is a decrease of \$27,991 from the Fiscal Year 2019 Adopted Budget.

Golf Course Fund Revenues:

The Golf Course Fund is supported by golf course fees. Charges for Services is the largest component of the Golf Course Fund revenue budget with \$1.4 million or 100% of the revenues.

Golf Course Fund Expenses:

Looking at the Golf Course expenses by type the single largest expense is for operating services at \$861,380 or 62% of the total Golf Course Fund budget. The largest portion of the operating expenses is for the maintenance contract at approximately \$528,000. The allocation for administrative charges to the General Fund has been eliminated for the first time in FY 2020 due to the financial constraints of the Golf Course Fund.

Marina Fund Budget

The Marina Fund operating budget for the City of Tarpon Springs for Fiscal year 2020 totals \$107,302. This is an increase of \$5,468 from the Fiscal Year 2019 Adopted Budget.

Marina Fund Revenues:

The Marina Fund is supported by Marina fees. Charges for Services is the largest component of the Marina Fund revenue budget with \$86,732 or 81% of the revenues. The Marina is undergoing extensive renovations in FY 2019 to renovate the docks and pilings and to also dredge the Marina. These renovations will improve the Marina by making all the slips fully accessible.

EXECUTIVE SUMMARY – BUDGET MESSAGE

Marina Fund Expenses:

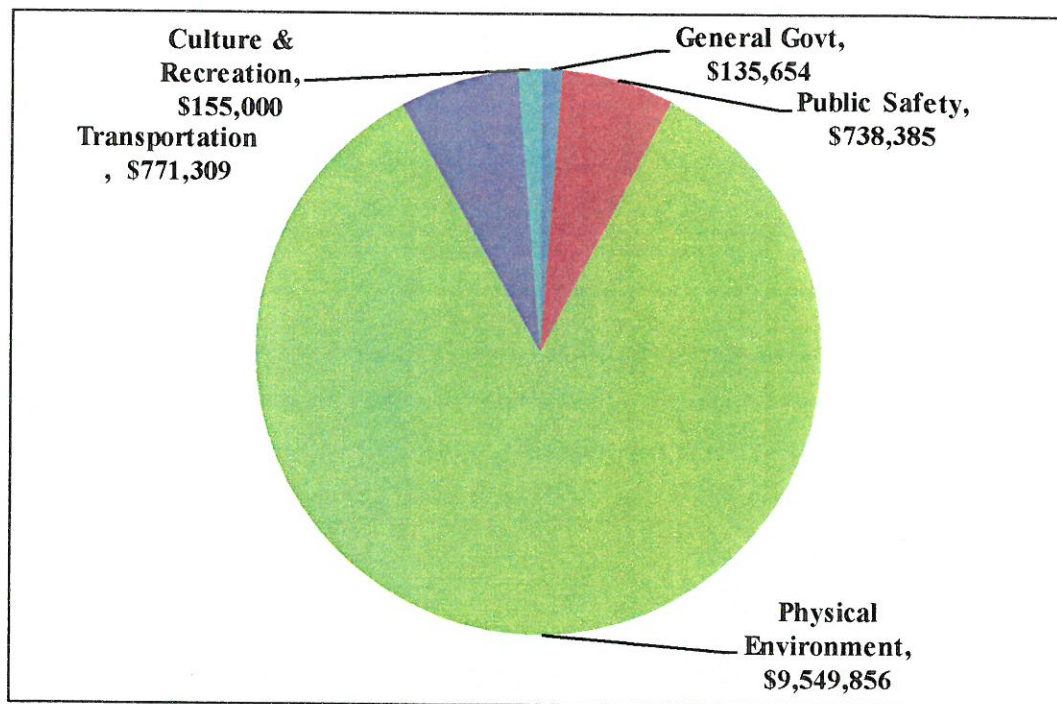
Looking at the Marina expenses by type the single largest expense is for personnel services at \$63,027 or 59% of the total Marina Fund budget. The next largest expense is for operating services at \$44,275 or 41% of the total Marina Fund budget.

Capital Improvements Program

The adopted CIP for FY 2020 to FY 2024 includes projects totaling \$34,658,604, with \$11,350,204 included in FY 2020. 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.

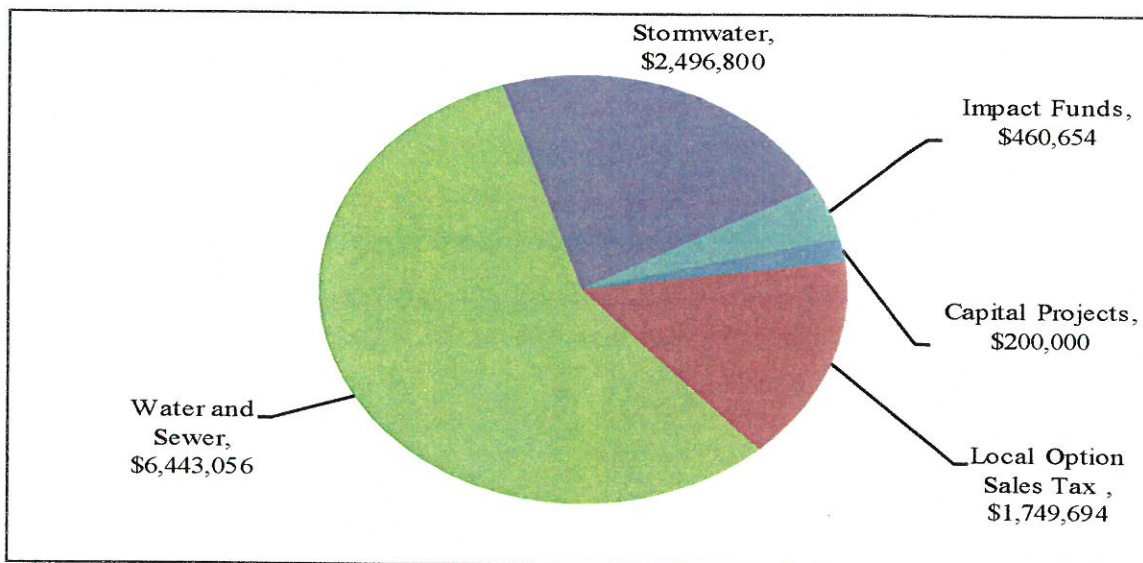
Capital Improvements Program FY 2020:

Below are the FY 2020 Projects totaling \$11,350,204 by Type with the largest category being Physical Environment at \$9.5 million or 84%.



EXECUTIVE SUMMARY – BUDGET MESSAGE

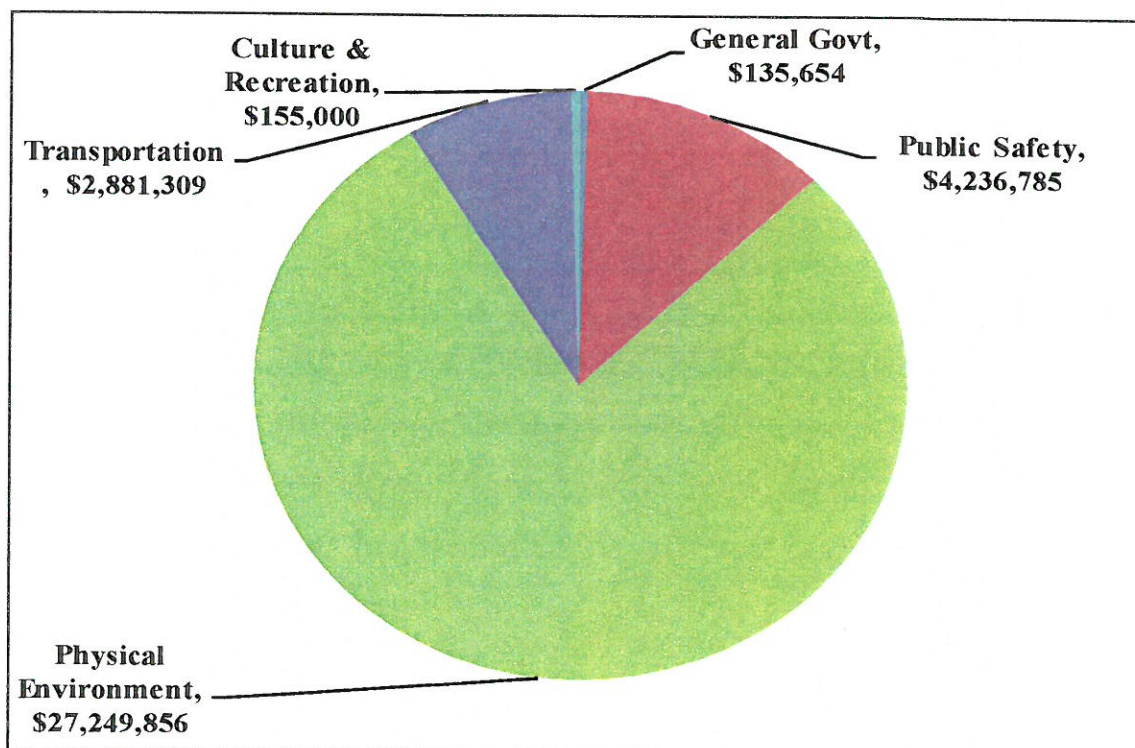
The majority of Physical Environment capital projects are funded by the water-sewer and stormwater funds.



The larger capital projects are Pent/Grosse stormwater \$3.2 million, Seabreeze Drive sewer \$1.4 million and Future Raw Water Wells \$1.4 million.

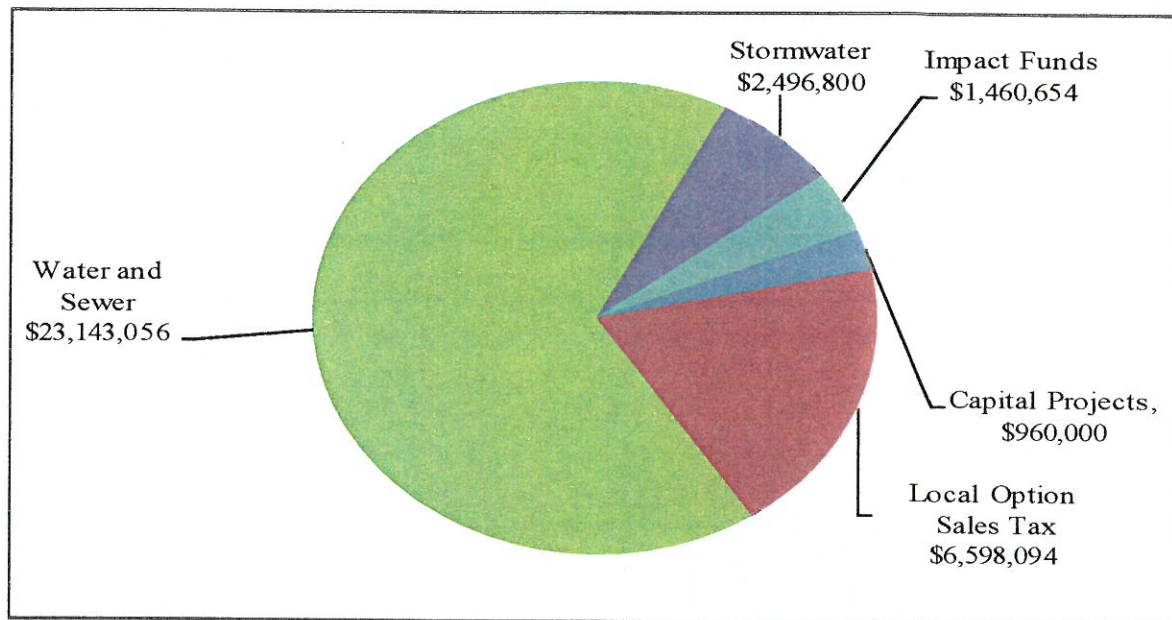
Capital Improvements Program FY 2020 through FY 2024:

Below is the five-year FY 2020 through FY 2024 Projects totaling \$34,658,604 by Type with the largest category being Physical Environment at \$27.2 million or 79%.



EXECUTIVE SUMMARY – BUDGET MESSAGE

The majority of Physical Environment capital projects for FY 2020 through FY 2024 are funded by the water-sewer and stormwater funds.



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. Beginning in May 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 2020

March 1, 2019	Departments begin entering their budget.
April, 2019	Preliminary budget to City Manager.
April – May, 2019	City Manager meets with departments on budget.
May – August, 2019	Budget Advisory Meetings on Budget
June 28, 2019	Proposed Budget to City Commission.
July 16, 2019	City Commission Budget Workshop
July 23, 2019	City Commission establishes maximum millage rate.
August 12, 2019	City Commission Budget Workshop
August 19, 2019	Trim notices mailed by County Property Appraiser.
August 26, 2019	City Commission Budget Workshop
September 4, 2019	First Public Hearing on tentative millage rate and budget.
September 17, 2019	Second Public Hearing on final millage rate and budget.
October 1, 2019	FY 2020 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 2020 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 2020 budget includes funds for software upgrades and computer equipment upgrades.
- *Provide quality public safety.* The FY 2020 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 2020 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 2020 that relate to the beautification and preservation of historic resources.
- *Create a pro-business environment that encourages public-private partnerships to encourage investment, stimulate tourism and promote entrepreneurship.* The FY 2020 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 2020 GOALS AND BUDGET DEVELOPMENT GUIDELINES

In Fiscal Year 2020 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 2020 Budget for the General Fund includes tree bank funds of \$140,000 for planting and replacement of trees throughout city property and right of ways.
- *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 2020 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 maintenance and expansion program of the City's underground infrastructure which includes water, sewer and storm water lines.* - In FY 2020 \$3,159,945 is budgeted for Pent St/Grosse Ave stormwater improvements, \$1,400,000 is budgeted for future water wells, \$1,400,000 is budgeted for sewer expansion to Seabreeze Drive, \$450,000 for water pipe/valve replacement, and \$100,000 for hydrant improvements,.
- *To continue other infrastructure projects such as the retail district improvements, master plan improvements, and brick street reconstruction.* - The FY 2020 budget includes \$350,000 for Brick Street and Road Reconstruction, \$271,309 for Extend Pinellas Trail, and \$150,000 for Sponge Docks Engineering for the Seawall.

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 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.

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 2020 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 2020 remains the same as FY 2019 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 2020.

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 2020 are projected to be \$1,904,161 these include Sanitation Fund \$409,759, Water and Sewer Fund \$1,364,242, and Stormwater Fund \$130,160.

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 \$26,014,325 for FY 2020, dictating a minimum General Fund unassigned reserve balance of \$5,202,865. The General Fund unassigned reserve balance for FY 2020 is estimated to be \$8.8 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, 2019: a Utility Revenue Bond Series 2013 A-1 with a principal balance of \$6,140,000 and a Utility Revenue Bond Series 2013 A-2 with a principal balance of \$25,400,000, for a total of \$31,540,000. The new Fire Ladder Truck scheduled for completion March 2020 is being financed for \$1,094,792.

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 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 9/30/19 will be \$169,564 and the Golf Course is scheduled to repay \$38,000 in Fiscal Year 2020.

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 9/30/19 will be \$153,783 and the General Fund is scheduled to repay \$103,314 in Fiscal Year 2020.

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 9/30/19 will be \$263,149 and the Fire Impact Fund is scheduled to repay \$39,602 in Fiscal Year 2020.

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 9/30/19 will be \$275,000 and the CRA is scheduled to repay \$175,000 in Fiscal Year 2020.

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 local/nationwide survey, is 8% of Charges for Services of the Enterprise Funds. The City is charging 8% for FY 2020.

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 2020 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 2020

<u>Estimated Revenues:</u>	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Taxes				
Ad Valorem	8,286,893	8,903,816	9,485,828	9,937,553
Utility Taxes	2,963,184	3,045,339	3,084,725	3,163,358
Communication Service Taxes	919,582	937,774	910,000	920,000
Sales & Use Taxes	2,797,863	2,926,524	2,890,038	3,043,687
Permits and Fees	2,713,212	4,129,820	2,654,058	2,876,098
Intergovernmental	3,354,657	3,869,709	3,507,225	4,834,723
Charges for Services	26,297,115	27,073,998	28,207,286	28,191,589
Fines and Forfeitures	86,239	265,358	143,400	154,010
Interest	374,071	351,683	359,115	536,725
Miscellaneous	924,243	1,196,827	854,766	802,081
Non-Revenues				
Transfers	1,633,344	1,978,184	2,264,157	2,642,259
Debt/Loan Proceeds	-	-	-	-
Internal Services	1,492,581	1,695,396	1,564,616	1,789,272
Total Revenues	51,842,984	56,374,428	55,925,214	58,891,355
Cash & Restricted Balances				
Brought Forward (Appropriated)	-	-	2,009,130	5,120,343
Total Estimated Revenues & Balances	\$ 51,842,984	\$ 56,374,428	\$ 57,934,344	\$ 64,011,698

Expenditures/Expenses:

General Government	5,718,549	4,468,403	5,407,078	6,271,086
Public Safety	15,093,994	15,441,440	15,705,010	16,014,851
Physical Environment	20,015,263	21,434,998	22,406,838	27,326,271
Transportation	1,779,652	2,943,225	2,449,331	2,000,329
Economic Environment	388,248	1,304,293	630,546	620,477
Culture and Recreation	5,844,415	5,610,030	6,029,666	5,970,333
Non-Expenditure Disbursement-Transfers	1,633,344	1,978,184	2,264,157	2,642,259
Debt Service	1,193,013	1,161,563	2,044,013	2,041,563
Internal Services	1,062,570	1,214,913	997,705	1,124,529
Total Appropriated Expenditures	\$ 52,729,048	\$ 55,557,049	\$ 57,934,344	\$ 64,011,698

BUDGET SUMMARY BY FUND

CITY OF TARPON SPRINGS - FISCAL YEAR 2020

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
<u>Estimated Revenues:</u>						
Taxes						
Ad Valorem	9,692,652	244,901	-	-	-	9,937,553
Utility Taxes	3,163,358	-	-	-	-	3,163,358
Communication Service Taxes	920,000	-	-	-	-	920,000
Sales & Use Taxes	144,425	346,922	2,552,340	-	-	3,043,687
Permits and Fees	2,332,797	259,021	-	284,280	-	2,876,098
Intergovernmental	3,021,934	444,389	-	1,368,400	-	4,834,723
Charges for Services	3,119,968	-	28,822	24,979,799	63,000	28,191,589
Fines and Forfeitures	142,410	11,600	-	-	-	154,010
Interest	225,000	12,075	41,950	247,700	10,000	536,725
Miscellaneous	802,081	-	-	-	-	802,081
Non-Revenues						
Transfers	2,181,595	270,664	190,000	-	-	2,642,259
Debt/Loan Proceeds	-	-	-	-	-	-
Internal Services	-	-	-	-	1,789,272	1,789,272
Total Revenues	<u>25,746,220</u>	<u>1,589,572</u>	<u>2,813,112</u>	<u>26,880,179</u>	<u>1,862,272</u>	<u>58,891,355</u>
Cash & Restricted Balances						
Brought Forward (Appropriated)	268,105	568,868	9,550	4,201,899	71,921	5,120,343
Total Estimated Revenues & Balances	<u>\$ 26,014,325</u>	<u>\$ 2,158,440</u>	<u>\$ 2,822,662</u>	<u>\$ 31,082,078</u>	<u>\$ 1,934,193</u>	<u>\$ 64,011,698</u>
<u>Expenditures/Expenses:</u>						
General Government	4,453,898	38,902	968,622	-	809,664	6,271,086
Public Safety	14,697,454	579,012	738,385	-	-	16,014,851
Physical Environment	1,341,339	50,000	300,000	25,634,932	-	27,326,271
Transportation	1,142,486	54,886	695,655	107,302	-	2,000,329
Economic Environment	128,775	491,702	-	-	-	620,477
Culture and Recreation	3,979,709	516,504	80,000	1,394,120	-	5,970,333
Non-Expenditure-Transfers	270,664	427,434	40,000	1,904,161	-	2,642,259
Debt Service	-	-	-	2,041,563	-	2,041,563
Internal Services	-	-	-	-	1,124,529	1,124,529
Total Appropriated Expenditures	<u>\$ 26,014,325</u>	<u>\$ 2,158,440</u>	<u>\$ 2,822,662</u>	<u>\$ 31,082,078</u>	<u>\$ 1,934,193</u>	<u>\$ 64,011,698</u>

TOTAL CITY Revenues

SUMMARY BY SOURCE

Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Taxes				
Ad Valorem	8,286,893	8,903,816	9,485,828	9,937,553
Utility Taxes	2,963,184	3,045,339	3,084,725	3,163,358
Communication Service Taxes	919,582	937,774	910,000	920,000
Sales & Use Taxes	2,797,863	2,926,524	2,890,038	3,043,687
Total Taxes	14,967,522	15,813,453	16,370,591	17,064,598
Permits and Fees	2,713,212	4,129,820	2,654,058	2,876,098
Intergovernmental	3,354,657	3,869,709	3,507,225	4,834,723
Charges for Services	26,297,115	27,073,998	28,207,286	28,191,589
Fines and Forfeitures	86,239	265,358	143,400	154,010
Interest	374,071	351,683	359,115	536,725
Miscellaneous	924,243	1,196,827	854,766	802,081
Non-Revenues				
Transfers	1,633,344	1,978,184	2,264,157	2,642,259
Loan Proceeds	-	-	-	-
Reserves	-	-	2,009,130	5,120,343
Internal Services	1,492,581	1,695,396	1,564,616	1,789,272
Total Non-Revenues	3,125,925	3,673,580	5,837,903	9,551,874
Total	\$ 51,842,984	\$ 56,374,428	\$ 57,934,344	\$ 64,011,698

PERCENTAGE OF TOTAL REVENUES:

Taxes	28.9%	28.1%	28.3%	26.7%
Permits and Fees	5.2%	7.3%	4.6%	4.5%
Intergovernmental	6.5%	6.9%	6.1%	7.6%
Charges for Services	50.7%	48.0%	48.6%	44.0%
Fines and Forfeitures	0.2%	0.5%	0.2%	0.2%
Interest	0.7%	0.6%	0.6%	0.8%
Miscellaneous	1.8%	2.1%	1.5%	1.3%
Non-Revenues	6.0%	6.5%	10.1%	14.9%
Total	100.0%	100.0%	100.0%	100.0%

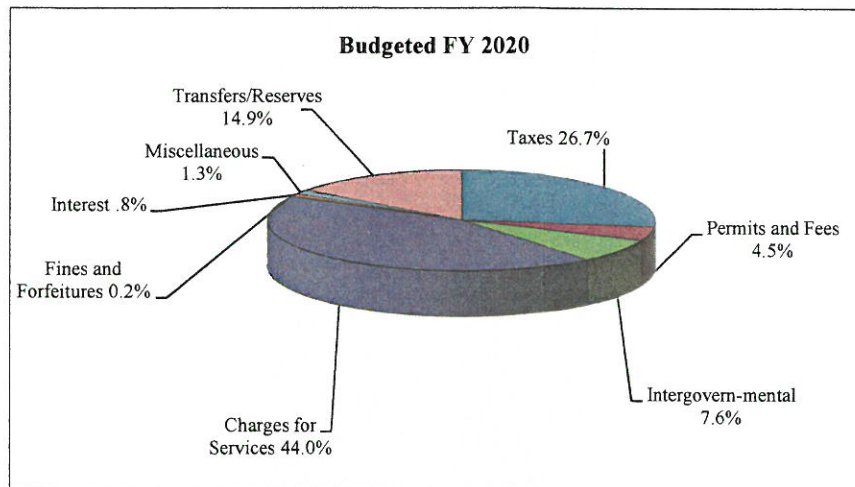
TOTAL CITY Revenues

COMPARISON BY SOURCE

Source	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Taxes	16,370,591	17,064,598	694,007	4.24%
Permits and Fees	2,654,058	2,876,098	222,040	8.37%
Intergovernmental	3,507,225	4,834,723	1,327,498	37.85%
Charges for Services	28,207,286	28,191,589	(15,697)	-0.06%
Fines and Forfeitures	143,400	154,010	10,610	7.40%
Interest	359,115	536,725	177,610	49.46%
Miscellaneous	854,766	802,081	(52,685)	-6.16%
Non-Revenues-Transfers, Reserves, and Internal Services	5,837,903	9,551,874	3,713,971	63.62%
Total	\$ 57,934,344	\$ 64,011,698	\$ 6,077,354	10.49%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Taxes	26.7%
Permits and Fees	4.5%
Intergovernmental	7.6%
Charges for Services	44.0%
Fines and Forfeitures	0.2%
Interest	0.8%
Miscellaneous	1.3%
Transfers,Reserves	14.9%
Total	100.0%



TOTAL CITY Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Personnel Services	23,059,666	24,358,239	25,960,634	27,274,595
Operating Expenses	20,830,390	22,873,086	17,378,932	18,085,946
Capital Outlay	5,854,084	5,060,081	9,738,550	13,170,590
Debt Service	1,193,013	1,161,563	2,044,013	2,281,163
Grants and Aids	136,825	115,041	103,916	109,768
Transfers - Interfund	1,633,344	1,978,184	2,264,157	2,642,259
Reserves/Interfund Loans	21,726	10,855	444,142	447,377
Total Expenditures	\$ 52,729,048	\$ 55,557,049	\$ 57,934,344	\$ 64,011,698

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	43.7%	43.8%	44.8%	42.5%
Operating Expenses	39.5%	41.2%	30.0%	28.3%
Capital Outlay	11.1%	9.1%	16.8%	20.6%
Debt Service	2.3%	2.1%	3.5%	3.6%
Grants and Aids	0.3%	0.2%	0.2%	0.2%
Transfers	3.1%	3.6%	3.9%	4.1%
Reserves/Interfund Loans	0.0%	0.0%	0.8%	0.7%
Total	100.0%	100.0%	100.0%	100.0%

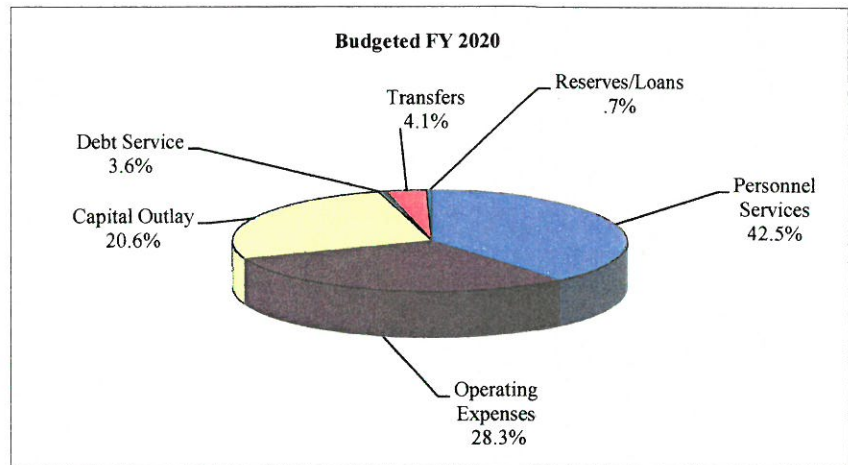
TOTAL CITY Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Personnel Services	25,960,634	27,274,595	1,313,961	5.06%
Operating Expenses	17,378,932	18,085,946	707,014	4.07%
Capital Outlay	9,738,550	13,170,590	3,432,040	35.24%
Debt Service	2,044,013	2,281,163	237,150	11.60%
Grants and Aids	103,916	109,768	5,852	5.63%
Transfers	2,264,157	2,642,259	378,102	16.70%
Reserves/Interfund Loans	444,142	447,377	3,235	0.73%
Total Expenditures	\$ 57,934,344	\$ 64,011,698	\$ 6,077,354	10.49%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	42.5%
Operating Expenses	28.3%
Capital Outlay	20.6%
Debt Service	3.6%
Grants and Aids	0.2%
Transfers	4.1%
Reserves/Interfund Loans	0.7%
Total Expenditures	100.0%



TOTAL CITY Expenditures

SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
General Government	5,718,549	4,468,403	5,407,078	6,271,086
Public Safety	15,093,994	15,441,440	15,705,010	16,014,851
Physical Environment	20,015,263	21,434,998	22,406,838	27,326,271
Transportation	1,779,652	2,943,225	2,449,331	2,000,329
Economic Environment	388,248	1,304,293	630,546	620,477
Culture and Recreation	5,844,415	5,610,030	6,029,666	5,970,333
Non-Expenditure-Transfers	1,633,344	1,978,184	2,264,157	2,642,259
Non-Operating-Debt & Internal	2,255,583	1,161,563	3,041,718	3,166,092
Total Expenditures	\$ 52,729,048	\$ 55,557,049	\$ 57,934,344	\$ 64,011,698

PERCENTAGE OF TOTAL EXPENDITURES:

General Government	10.8%	8.0%	9.3%	9.8%
Public Safety	28.6%	27.8%	27.1%	25.0%
Physical Environment	38.0%	38.6%	38.7%	42.8%
Transportation	3.4%	5.3%	4.2%	3.1%
Economic Environment	0.7%	2.3%	1.1%	1.0%
Culture and Recreation	11.1%	10.1%	10.4%	9.3%
Non-Expenditure-Transfers	3.1%	3.6%	3.9%	4.1%
Non-Operating-Debt & Internal	4.3%	2.1%	5.3%	4.9%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

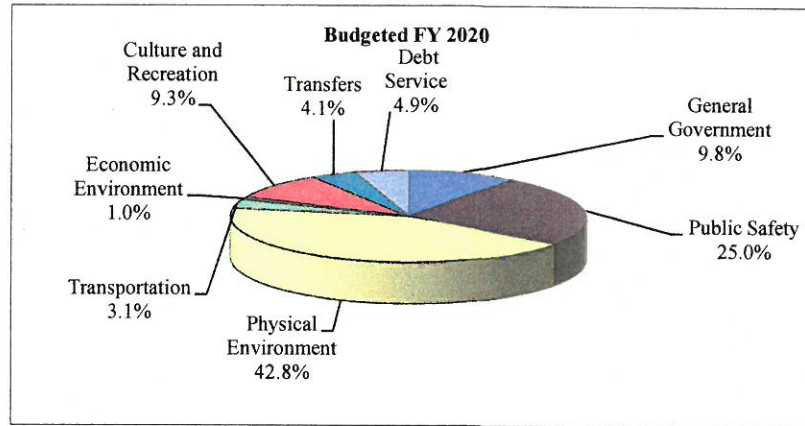
TOTAL CITY Expenditures

COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
General Government	5,407,078	6,271,086	864,008	15.98%
Public Safety	15,705,010	16,014,851	309,841	1.97%
Physical Environment	22,406,838	27,326,271	4,919,433	21.96%
Transportation	2,449,331	2,000,329	(449,002)	-18.33%
Economic Environment	630,546	620,477	(10,069)	-1.60%
Culture and Recreation	6,029,666	5,970,333	(59,333)	-0.98%
Non-Expenditure-Transfers	2,264,157	2,642,259	378,102	16.70%
Non-Operating-Debt & Internal	3,041,718	3,166,092	124,374	4.09%
Total Expenditures	\$ 57,934,344	\$ 64,011,698	\$ 6,077,354	10.49%

PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	9.8%
Public Safety	25.0%
Physical Environment	42.8%
Transportation	3.1%
Economic Environment	1.0%
Culture and Recreation	9.3%
Transfers	4.1%
Non-Operating-Debt & Internal	4.9%
Total Expenditures	100.0%



REVENUE SUMMARY

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
General Fund				
Taxes				
Ad Valorem	8,098,767	8,698,055	9,236,656	9,692,652
Utility Taxes	2,963,184	3,045,339	3,084,725	3,163,358
Communication Service Taxes	919,582	937,774	910,000	920,000
Sales & Use Taxes	160,636	141,877	156,428	144,425
Total Taxes	12,142,169	12,823,045	13,387,809	13,920,435
Permits and Fees	2,071,374	2,403,248	2,184,727	2,332,797
Intergovernmental	2,872,562	3,205,706	2,866,900	3,021,934
Charges for Services	2,793,163	3,062,722	3,083,082	3,119,968
Fines and Forfeitures	79,076	247,770	133,000	142,410
Interest	115,582	115,201	210,000	225,000
Miscellaneous	897,463	956,122	854,766	802,081
Non-Revenue				
Transfers	1,453,344	1,701,257	1,984,187	2,181,595
Reserves-Restricted	-	-	111,376	268,105
Total	\$ 22,424,733	\$ 24,515,071	\$ 24,815,847	\$ 26,014,325
Special Revenue Funds				
Local Option Gas Tax Fund				
Taxes	324,217	333,801	323,610	346,922
Interest	2,484	2,932	750	2,018
Reserves	-	-	25,640	1,060
Total	\$ 326,701	\$ 336,733	\$ 350,000	\$ 350,000
Impact Funds				
Permits & Fees	306,923	690,902	231,401	259,021
Charges for Services	76,581	-	-	-
Interest	13,221	12,259	378	5,807
Reserves	-	-	189,018	253,825
Total	\$ 396,725	\$ 703,161	\$ 420,797	\$ 518,653
Grant Funds				
Intergovernmental	30,962	242,974	333,830	144,588
Interest	603	897	-	-
Transfers	-	96,927	99,970	270,664
Reserves	-	-	37,100	32,000
Total	\$ 31,565	\$ 340,798	\$ 470,900	\$ 447,252
CRA Trust Funds				
Taxes - Ad Valorem	188,126	205,761	249,172	244,901
Intergovernmental	185,586	203,895	246,495	244,801
Interest	12,317	8,690	1,697	2,000
Miscellaneous	23,008	151,493	-	-
Reserves	-	-	4,129	-
Total	\$ 409,037	\$ 569,839	\$ 501,493	\$ 491,702

REVENUE SUMMARY

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Law Enforcement Program Funds				
Intergovernmental	112,804	51,008	60,000	55,000
Fines and Forfeitures	7,164	17,588	10,400	11,600
Interest	1,109	3,128	-	750
Miscellaneous	1,974	-	-	-
Reserves	-	-	39,881	30,199
Total	\$ 123,051	\$ 71,724	\$ 110,281	\$ 97,549
Special Program Funds				
Intergovernmental	-	-	-	-
Charges for Services	-	242	-	-
Interest	6,552	6,447	-	1,500
Miscellaneous	7,691	67,949	-	-
Reserves	-	-	261,434	251,784
Total	\$ 14,243	\$ 74,638	\$ 261,434	\$ 253,284
Total Special Revenue Funds	\$ 1,301,322	\$ 2,096,893	\$ 2,114,905	\$ 2,158,440
Capital Project Funds				
Taxes	2,313,011	2,450,847	2,410,000	2,552,340
Charges for Services	221,301	62,522	-	28,822
Interest	38,536	36,219	27,452	41,950
Miscellaneous	-	-	-	-
Transfers	180,000	180,000	180,000	190,000
Interfund Loan Repayments	-	-	-	-
Reserves	-	-	54,525	9,550
Total	\$ 2,752,848	\$ 2,729,588	\$ 2,671,977	\$ 2,822,662
Enterprise Funds				
Sanitation Fund				
Intergovernmental	-	38,524	-	-
Charges for Services	4,986,343	5,049,682	4,986,203	5,122,602
Interest	34,160	20,509	10,500	31,000
Miscellaneous	(22,395)	541	-	-
Reserves	-	-	89,872	264,351
Total	\$ 4,998,108	\$ 5,109,256	\$ 5,086,575	\$ 5,417,953
Water-Sewer Fund				
Intergovernmental	73,900	118,196	-	-
Charges for Services	15,467,528	16,036,980	17,053,023	16,745,182
Interest	112,544	127,821	91,638	200,000
Miscellaneous	2,243	15,848	-	-
Reserves	-	-	807,284	3,198,033
Total	\$ 15,656,215	\$ 16,298,845	\$ 17,951,945	\$ 20,143,215
Sewer Impact Fund				
Permits & Fees	152,559	421,917	109,180	133,900
Intergovernmental	7,685	-	-	-
Interest	2,733	2,371	400	4,500
Miscellaneous/Impact Fees	-	-	-	-
Total	\$ 162,977	\$ 424,288	\$ 109,580	\$ 138,400

REVENUE SUMMARY

SUMMARY BY FUND AND MAJOR REVENUE SOURCE				
Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Water Impact Fund				
Permits & Fees	187,260	613,754	128,750	150,380
Intergovernmental	71,157	-	-	-
Interest	5,128	6,969	3,000	8,000
Reserves	-	-	118,250	91,620
Total	\$ 263,545	\$ 620,723	\$ 250,000	\$ 250,000
Construction Fund				
Miscellaneous/Impact Fees	974	615	-	-
Total	\$ 974	\$ 615	\$ -	\$ -
Marina Fund				
Charges for Services	78,058	80,736	82,130	86,732
Interest	518	619	300	200
Miscellaneous	123	580	-	-
Reserves	-	-	19,404	20,370
Total	\$ 78,699	\$ 81,935	\$ 101,834	\$ 107,302
Storm Water Fund				
Intergovernmental	-	-	-	1,368,400
Charges for Services	1,333,109	1,425,501	1,516,000	1,631,163
Interest	14,194	5,968	8,000	4,000
Miscellaneous	1,235	142	-	-
Reserves	-	-	24,701	627,525
Total	\$ 1,348,538	\$ 1,431,611	\$ 1,548,701	\$ 3,631,088
Golf Course Fund				
Intergovernmental	-	9,406	-	-
Charges for Services	1,288,910	1,292,172	1,422,111	1,394,120
Miscellaneous	5,015	3,810	-	-
Total	\$ 1,293,925	\$ 1,305,388	\$ 1,422,111	\$ 1,394,120
Total Enterprise Funds	\$ 23,802,981	\$ 25,272,661	\$ 26,470,746	\$ 31,082,078
Internal Service Funds				
Vehicle Maintenance Fund				
Charges for Services	52,123	63,440	64,737	63,000
Interest	-	(273)	-	-
Miscellaneous	1,996	-	-	-
Internal Services	954,414	1,107,014	917,267	1,061,529
Reserves	-	-	15,701	-
Total	\$ 1,008,533	\$ 1,170,181	\$ 997,705	\$ 1,124,529
Risk Management Fund				
Interest	13,415	1,652	5,000	10,000
Miscellaneous	988	-	-	-
Internal Services	538,164	588,382	647,349	727,743
Reserves	-	-	210,815	71,921
Total	\$ 552,567	\$ 590,034	\$ 863,164	\$ 809,664
Total Internal Service Funds	\$ 1,561,100	\$ 1,760,215	\$ 1,860,869	\$ 1,934,193
Gross Total Revenues	\$ 51,842,984	\$ 56,374,428	\$ 57,934,344	\$ 64,011,698
Less Transfers	3,125,925	3,673,580	3,828,773	4,431,531
Net Total Revenues	\$ 48,717,059	\$ 52,700,848	\$ 54,105,571	\$ 59,580,167

INTERFUND TRANSFERS

Transfers	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Interfund Transfers				
To: General Fund				
From Local Option Gas Tax Fund	200,000	200,000	200,000	200,000
From Byrne Jag/Loc Block Grant	-	48	-	-
From Historic Preservation Grant	-	1	-	-
From Employee Benefit Cost Deferral	-	85,146	72,434	77,434
From Sanitation Fund	220,756	291,556	349,034	409,759
From Water and Sewer Fund	817,332	949,487	1,193,712	1,364,242
From Storm Water Fund	111,499	85,601	106,120	130,160
From Golf Course Fund	103,757	89,418	62,887	-
	<u>1,453,344</u>	<u>1,701,257</u>	<u>1,984,187</u>	<u>2,181,595</u>
To: Grant Funds				
From General Fund	-	95,999	99,970	270,664
From DER Tire Grant	-	928	-	-
	<u>-</u>	<u>96,927</u>	<u>99,970</u>	<u>270,664</u>
To: Capital Project Fund				
From Local Option Gas Tax Fund	150,000	150,000	150,000	150,000
From Capital Investment Fund	30,000	30,000	30,000	40,000
	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>190,000</u>
Total Interfund Transfers	<u>\$ 1,633,344</u>	<u>\$ 1,978,184</u>	<u>\$ 2,264,157</u>	<u>\$ 2,642,259</u>
Internal Service Fund Charges				
Vehicle Maintenance Charges:				
For General Fund	656,617	779,370	623,706	733,771
For Fed Eq Sharing	-	-	4,983	4,659
For Sanitation Fund	34,386	38,702	34,521	37,345
For Water and Sewer Fund	158,123	178,420	156,311	170,909
For Harbormaster Fund	1,802	2,142	808	2,638
For Storm Water Fund	103,488	108,380	96,938	112,207
Total	<u>954,416</u>	<u>1,107,014</u>	<u>917,267</u>	<u>1,061,529</u>
Risk Management Charges:				
For General Fund	290,070	317,201	329,030	370,319
For Sanitation Fund	28,792	31,485	34,647	38,633
For Water and Sewer Fund	182,707	199,678	239,734	269,794
For Marina Fund	3,660	4,002	4,374	4,879
For Storm Water Fund	5,328	5,826	6,403	7,140
For Golf Course Fund	21,903	23,952	26,327	29,356
For Vehicle Maintenance Fund	5,705	6,238	6,834	7,622
Total	<u>538,165</u>	<u>588,382</u>	<u>647,349</u>	<u>727,743</u>
Total Internal Service Fund Charges	<u>\$ 1,492,581</u>	<u>\$ 1,695,396</u>	<u>\$ 1,564,616</u>	<u>\$ 1,789,272</u>
Total Transfers	<u>\$ 3,125,925</u>	<u>\$ 3,673,580</u>	<u>\$ 3,828,773</u>	<u>\$ 4,431,531</u>

Expenditure Summary

SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
General Fund				
City Commission	142,939	154,896	154,369	151,968
City Manager	428,082	434,132	449,803	451,643
Finance	414,227	439,197	467,908	507,528
Procurement Services	233,885	241,842	241,992	251,231
Information Technology	553,710	607,180	819,804	937,956
Internal Audit	29,872	22,843	27,266	27,900
Human Resources	237,401	227,717	312,678	294,235
City Attorney	210,413	272,063	162,841	162,841
Planning	288,375	346,701	479,461	460,424
City Clerk	325,516	322,759	341,083	357,235
Police	7,137,388	7,848,306	8,013,078	8,389,111
Fire	4,951,344	5,254,251	5,297,970	5,575,265
Building Development	1,038,862	900,623	1,063,983	1,143,742
Public Services	1,318,892	1,165,062	1,138,187	1,189,640
Public Works	2,788,394	2,895,336	2,771,264	2,943,914
Cultural/Civic Services	2,194,869	2,247,286	2,173,398	2,189,980
Project Administration	44,442	95,664	101,281	99,248
Non-Departmental	1,096,657	660,208	799,481	880,464
Total General Fund	\$ 23,435,268	\$ 24,136,066	\$ 24,815,847	\$ 26,014,325
Special Revenue Funds				
Local Option Gas Tax Fund	350,000	350,000	350,000	350,000
Impact Fund	745,770	657,583	420,797	518,653
Grant Fund	42,917	320,083	470,900	447,252
CRA Trust Fund	266,930	1,178,189	501,493	491,702
Law Enforcement Program Fund	67,921	47,783	110,281	97,549
Special Program Fund	47,203	224,909	261,434	253,284
Total Special Revenue Funds	\$ 1,520,741	\$ 2,778,547	\$ 2,114,905	\$ 2,158,440
Capital Project Fund				
Capital Project Fund	252,271	14,532	200,000	200,000
Capital Investment Fund	30,000	30,000	30,000	40,000
One Cent Local Option Sales Tax	3,397,001	2,502,145	2,441,977	2,582,662
Total Capital Project Funds	\$ 3,679,272	\$ 2,546,677	\$ 2,671,977	\$ 2,822,662

Expenditure Summary

SUMMARY BY FUND AND DEPARTMENT

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Enterprise Funds				
Sanitation Fund	4,934,930	6,438,923	5,086,575	5,417,953
Water and Sewer Fund				
IT GIS	-	663	237,620	269,059
Utility Billing	347,866	384,376	424,709	451,748
Collections	226,019	236,362	306,764	308,247
Public Services	7,328,673	7,092,314	12,840,869	14,751,095
Debt Service	1,193,013	1,161,562	2,044,013	2,041,563
Project Administration	90,498	209,438	255,398	248,582
Non-Departmental	3,031,520	3,272,116	1,842,572	2,072,921
	12,217,589	12,356,831	17,951,945	20,143,215
Sewer Impact Fund	496,760	497,535	109,580	138,400
Water Impact Fund	174,627	178,797	250,000	250,000
Construction Fund	1,692,237	1,691,130	-	-
Marina Fund	113,877	117,932	101,834	107,302
Storm Water Fund				
Storm Water	1,403,716	1,416,350	1,481,180	3,566,063
Project Administration	30,007	63,773	67,521	65,025
	1,433,723	1,480,123	1,548,701	3,631,088
Golf Course Fund	1,337,553	1,358,468	1,422,111	1,394,120
Total Enterprise Funds	\$ 22,401,296	\$ 24,119,739	\$ 26,470,746	\$ 31,082,078
Internal Service Funds				
Vehicle Maintenance Fund	1,062,571	1,214,913	997,705	1,124,529
Risk Management Fund	629,900	761,107	863,164	809,664
Total Internal Service Funds	\$ 1,692,471	\$ 1,976,020	\$ 1,860,869	\$ 1,934,193
Gross Total Expenditures	52,729,048	55,557,049	57,934,344	64,011,698
Less Transfers	3,125,925	3,673,580	3,828,773	4,431,531
Net Total Expenditures	\$ 49,603,123	\$ 51,883,469	\$ 54,105,571	\$ 59,580,167

TOTAL CITY - Expenditures

SUMMARY BY CATEGORY AND ELEMENT

Element Code	Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020	Change 2019 - 2020
Personnel Services						
11	Executive Salaries	1,539,984	1,639,361	1,591,822	1,644,980	53,158
12	Regular Salaries	13,002,562	13,747,342	14,995,178	15,627,668	632,490
13	Other Salaries and Wages	481,442	492,736	439,033	465,854	26,821
14	Overtime	1,555,593	1,332,713	1,072,872	1,075,472	2,600
15	Special Pay	297,916	314,924	323,500	319,160	(4,340)
21	FICA	1,200,497	1,244,634	1,325,637	1,378,735	53,098
22	Retirement Contribution	1,602,129	1,864,530	2,175,019	2,244,733	69,714
23	Life and Health Insurance	2,913,835	3,164,525	3,509,660	4,073,223	563,563
24	Workers' Compensation	429,157	493,625	527,913	444,770	(83,143)
25	Unemployment Compensation	3,948	4,675	-	-	-
26	Other Postemployment Benefit	32,603	59,174	-	-	-
	Total Personnel Services	23,059,666	24,358,239	25,960,634	27,274,595	1,313,961
Operating Expenses						
31	Professional Services	894,945	923,702	1,061,496	1,219,828	158,332
32	Accounting and Auditing	158,860	141,656	178,707	178,659	(48)
34	Other Contractual Services	5,525,177	6,917,972	5,805,299	5,727,216	(78,083)
40	Travel Per Diem	111,309	101,596	148,798	156,267	7,469
41	Communication Services	243,597	251,905	279,048	276,134	(2,914)
42	Freight & Postage Service	82,510	76,649	86,455	84,675	(1,780)
43	Utility Services	-	-	-	-	-
43-01	Water/Sewer Service	283,243	252,100	235,636	247,614	11,978
43-02	Electric Service	1,647,384	1,769,241	1,631,019	1,780,238	149,219
43-03	Gas Service	1,885	2,556	1,860	2,400	540
44	Rents and Leases	202,911	238,345	226,077	308,395	82,318
45	Insurance	1,200,932	1,385,821	1,500,484	1,583,362	82,878
46	Repair and Maintenance	1,524,125	1,563,153	1,769,945	1,921,440	151,495
46-04	Vehicle Maintenance and Repairs	703,225	816,619	608,077	694,655	86,578
46-05	Vehicle Maintenance Repairs	319,124	420,240	197,436	313,317	115,881
47	Printing and Binding	48,495	30,527	41,005	39,405	(1,600)
48	Promotional Activities	139,921	143,403	171,681	176,874	5,193
49	Other Current Charges	259,874	269,436	427,826	393,554	(34,272)
49-01	Interdepartment Allocation	(361,327)	(363,694)	(433,980)	(444,996)	(11,016)
51	Office Supplies	18,216	20,077	27,584	25,569	(2,015)
52	Operating Supplies	2,200,470	2,165,132	2,243,831	2,212,131	(31,700)
52-11	Vehicle Fuel	726,961	797,317	778,155	808,537	30,382
53	Road Materials and Supplies	109,448	120,344	112,126	107,126	(5,000)
54	Books, Publications and Memberships	72,132	81,388	74,070	82,142	8,072
55	Training	123,324	105,247	206,297	191,404	(14,893)
59	Depreciation	4,593,649	4,642,354	-	-	-
	Total Operating Expenses	20,830,390	22,873,086	17,378,932	18,085,946	707,014
Capital Outlay						
61	Land	283,827	875,830	50,000	48,000	(2,000)
62	Buildings	3,065,063	31,413	13,000	130,000	117,000
63	Improvements Other Than Buildings	1,710,159	2,574,055	7,928,272	11,917,584	3,989,312
64	Machinery and Equipment	613,678	1,453,878	1,575,167	955,495	(619,672)
66	Books, Publications and Library Materials	122,497	119,584	122,511	119,511	(3,000)
68	Intangible Assets	58,860	5,321	49,600	-	(49,600)
	Total Capital Outlay	5,854,084	5,060,081	9,738,550	13,170,590	3,432,040
Debt Service						
71	Debt Service-Principal	-	-	915,000	1,145,880	230,880
72	Debt Service-Interest	1,193,013	1,161,563	1,129,013	1,135,283	6,270
	Total Debt Service	1,193,013	1,161,563	2,044,013	2,281,163	237,150
Grants and Aids						
82	Aid to Private Organization	-	8,852	-	-	-
83	Other Grants and Aids	136,825	106,188	103,916	109,768	5,852
	Total Grants and Aids	136,825	115,040	103,916	109,768	5,852
Transfers						
91	Transfers	1,633,344	1,978,184	2,264,157	2,642,259	378,102
	Total Transfers	1,633,344	1,978,184	2,264,157	2,642,259	378,102
Non-Operating						
93	Non-Operating Interest	9,626	18,143	10,500	28,000	17,500
99	Reserves/Other-Loans	12,100	(7,287)	433,642	419,377	(14,265)
	Total Non-Operating	21,726	10,856	444,142	447,377	3,235
	Total	\$ 52,729,048	\$ 55,557,049	\$ 57,934,344	\$ 64,011,698	\$ 6,077,354

Personnel

PERSONNEL BY FUND/DEPARTMENT (Full Time)

Fund/Department	FY 2017	FY 2018	FY 2019	FY 2020
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	4.25	4.25
Human Resources	4.00	4.00	4.00	4.00
Planning	3.00	4.00	4.00	4.00
City Clerk	3.50	3.50	3.50	3.50
Police	64.00	65.00	67.00	67.00
Fire	38.00	38.00	38.00	38.00
Development Services	10.36	10.36	10.36	11.36
Public Services	9.00	9.00	9.00	9.00
Public Works	29.95	29.95	29.95	29.95
Cultural/Civic Services	19.80	19.80	18.80	18.80
Projection Administration	0.90	0.90	0.90	0.90
Total General Fund	198.76	200.76	203.76	204.76
Special Revenue Funds				
CRA Trust	1.85	1.85	1.85	1.85
SAFER Grant - Fire	-	4.00	4.00	4.00
Special Programs	-	-	-	-
Total Special Revenue Funds	1.85	5.85	5.85	5.85
Enterprise Funds				
Sanitation	7.55	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	4.50	4.50
Public Services	58.59	58.59	58.59	58.59
Projection Administration	1.50	1.50	1.50	1.50
Non-Departmental	4.75	4.75	4.75	4.75
	75.09	75.09	76.09	76.09
Marina	1.20	1.20	1.20	1.20
Storm Water	8.59	8.59	8.59	8.59
Golf Course	5.00	5.00	5.00	5.00
Total Enterprise Funds	97.43	97.43	98.43	98.43
Internal Service Funds				
Vehicle Maintenance	5.12	5.12	5.12	5.12
Grand Total	303.16	309.16	313.16	314.16

PERSONNEL BY FUND/DEPARTMENT

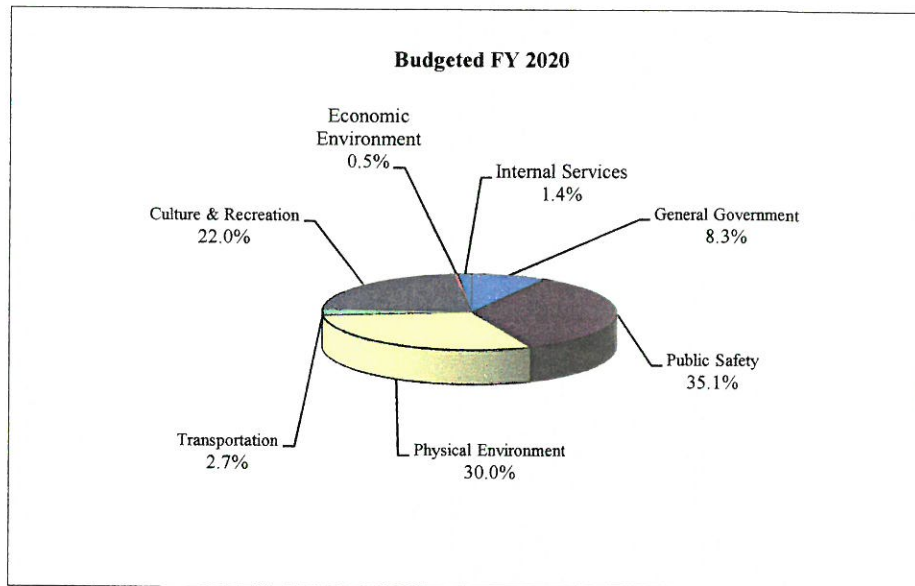
(Full and Part-Time)

Fund/Department	FY 2017	FY 2018	FY 2019	FY 2020	
				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	4.25	-	4.25
Human Resources	4.00	4.00	4.00	-	4.00
Planning	3.00	4.00	4.00	-	4.00
City Clerk	3.50	3.50	3.50	-	3.50
Police	70.00	71.00	73.00	-	73.00
Fire	38.00	38.00	38.00	-	38.00
Development Services	10.36	10.36	10.36	1.00	11.36
Public Services	18.00	18.00	19.50	-	19.50
Public Works	31.20	31.20	31.20	-	31.20
Cultural/Civic Services	29.90	29.90	26.90	-	26.90
Projection Administration	0.90	0.90	0.90	-	0.90
Total General Fund	225.11	227.11	229.61	1.00	230.61
Special Revenue Funds					
CRA Trust	1.85	1.85	1.85	-	1.85
SAFER Grant - Fire	-	4.00	4.00	-	4.00
Total Special Revenue Funds	1.85	5.85	5.85	-	5.85
Enterprise Funds					
Sanitation	7.55	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	59.24	59.24	58.01	-	58.01
Projection Administration	1.50	1.50	1.50	-	1.50
Non-Departmental	4.75	4.75	4.75	-	4.75
	76.74	76.74	76.74	-	76.74
Marina	1.20	1.20	1.20	-	1.20
Storm Water	8.69	8.69	8.69	-	8.69
Golf Course	24.00	24.00	24.00	-	24.00
Total Enterprise Funds	118.18	118.18	118.18	-	118.18
Internal Service Funds					
Vehicle Maintenance	5.12	5.12	5.12	-	5.12
Total Internal Service Funds	5.12	5.12	5.12	-	5.12
Grand Total	350.26	356.26	358.76	1.00	359.76

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

	FY 2017	FY 2018	FY 2019	FY 2020
Summary by Function				
Function				
General Government	26.75	27.75	29.75	29.75
Public Safety	118.36	123.36	125.36	126.36
Physical Environment	106.53	106.53	108.03	108.03
Transportation	9.60	9.60	9.60	9.60
Culture & Recreation	82.05	82.05	79.05	79.05
Economic Environment	1.85	1.85	1.85	1.85
Internal Services	5.12	5.12	5.12	5.12
	350.26	356.26	358.76	359.76

Percentage of Total Positions				
Function				
General Government	7.6%	7.8%	8.3%	8.3%
Public Safety	33.9%	34.7%	35.0%	35.1%
Physical Environment	30.4%	29.9%	30.1%	30.0%
Transportation	2.7%	2.7%	2.7%	2.7%
Culture & Recreation	23.4%	23.0%	22.0%	22.0%
Economic Environment	0.5%	0.5%	0.5%	0.5%
Internal Services	1.5%	1.4%	1.4%	1.4%
	100.0%	100.0%	100.0%	100.0%



PERSONNEL POSITION CHANGES

(Full and Part-Time)

		<u>Position Changes</u>
<u>General Fund</u>		
<u>Development Services</u>		
Municipal Arborist	Transfer from Facility Maintenance Tech II-Horticulturalist	1.00
Floodplain Coordinator	Reclassification from Development Services Coordinator	-
Building Development Permit Technician I	Reclassification from Development Services Technician-one position	-
Building Development Permit Technician II	Reclassification from Development Services Technician-one position	-
Total Development Services		<u>1.00</u>
 <u>Facilities Maintenance</u>		
Technician II - Horticulturalist	Transfer to Development Services Municipal Arborist	(1.00)
Technician II	New Position	<u>1.00</u>
Total Facilities Maintenance		<u>-</u>
 Total General Fund		 <u><u>1.00</u></u>

PERSONNEL

Split Position Allocations

Position	Percentage		Salary
Executive Secretary			
City Commission	50%		\$ 30,841
City Manager	50%		\$ 30,841
	100%		\$ 61,682
IT Specialist			
GF-IT	50%		\$ 28,230
W/S Non Departmental	50%		\$ 28,230
	100%		\$ 56,460
IT Specialist			
GF-IT	75%		\$ 39,784
W/S Non Departmental	25%		\$ 13,261
	100%		\$ 53,045
Deputy City Clerk			
GF-City Clerk	50%		\$ 39,469
WS-Collections	50%		\$ 39,469
	100%		\$ 78,938
GIS Administrator	Previous	New	
GF-Building Development	36%	10%	\$ 22,384
Sanitation Fund	15%	15%	\$ 9,326
IT - GIS	41%	69%	\$ 26,736
Stormwater	6%	6%	\$ 3,731
Vehicle Maintenance	2%	0%	\$ -
	100%	100%	\$ 62,177
Public Works Director			
GF-Facilities Maintenance	20%		\$ 18,129
GF-Roads & Streets	25%		\$ 22,661
Sanitation	30%		\$ 27,193
Stormwater	25%		\$ 22,661
	100%		\$ 90,644
Public Works Executive Assistant			
GF-Facilities Maintenance	20%		\$ 10,742
GF-Roads & Streets	25%		\$ 13,427
Sanitation	30%		\$ 16,113
Stormwater	25%		\$ 13,427
	100%		\$ 53,709
Custodian PT-Temp			
GF-Facilities Maintenance	25%		\$ 3,673
WS-Water Distribution	15%		\$ 2,204
WS-Meter Repairs	10%		\$ 1,469
WS-Sewage Collection	10%		\$ 1,469
WS-Sewage Treatment	15%		\$ 2,204
WS-Sewage Lift Stations	15%		\$ 2,204
Stormwater	10%		\$ 1,469
	100%		\$ 14,692

PERSONNEL

Split Position Allocations

Position	Percentage		Salary
Asst. Parks Maintenance Supervisor			
GF-Parks & Parkways	15%		\$ 6,621
CRA Fund	85%		\$ 37,519
	100%		\$ 44,140
Custodian-PT			
GF-Library	90%		\$ 14,016
GF-Train Depot	10%		\$ 1,557
	100%		\$ 15,573
Maintenance Records Technician	Previous	New	
GF-Roads & Streets	90%	100%	\$ 34,965
Vehicle Maintenance Fund	10%	0%	\$ -
	100%	100%	\$ 34,965
Technician I			
Sanitation Fund	80%		\$ 24,517
Marina Fund	20%		\$ 6,129
	100%		\$ 30,646
Bill Tech II			
WS-Utility Billing	75%		\$ 29,667
Stormwater Fund	25%		\$ 9,889
	100%		\$ 39,556
GIS Mapping Tech			
WS-IT-GIS	82%		\$ 34,323
Stormwater Fund	18%		\$ 7,534
	100%		\$ 41,857
Wastewater Division Manager			
WS-Sewage Collection	25%		\$ 19,480
WS-Sewage Treatment	75%		\$ 58,439
	100%		\$ 77,919
Water Division Manager			
WS-Water Distribution	25%		\$ 19,788
WS-Water Plant	75%		\$ 59,363
	100%		\$ 79,151
Maintenance Mech I - 2 Positions			
WS-Water Plant	28%		\$ 10,549
WS-Sewage Treatment	36%		\$ 13,563
WS-Sewage Lift Stations	36%		\$ 13,563
	100%		\$ 37,675

PERSONNEL

Split Position Allocations

Position	Percentage		Salary
Maintenance Mech II - 2 Positions			
WS-Water Plant	28%		\$ 10,811
WS-Sewage Treatment	36%		\$ 13,900
WS-Sewage Lift Stations	36%		\$ 13,900
	100%		\$ 38,611
Maintenance Mech III - 2 Positions			
WS-Water Plant	28%		\$ 11,632
WS-Sewage Treatment	36%		\$ 14,955
WS-Sewage Lift Stations	36%		\$ 14,955
	100%		\$ 41,542
Chief Utilities Mechanic			
WS-Water Plant	28%		\$ 17,551
WS-Sewage Treatment	36%		\$ 22,565
WS-Sewage Lift Stations	36%		\$ 22,565
	100%		\$ 62,681
Environmental Compliance			
WS-Water Plant	50%		\$ 38,927
WS-Sewage Treatment	50%		\$ 38,927
	100%		\$ 77,854
Project Administration Director	Previous	New	
General Fund	30%	29%	\$ 32,647
Water-Sewer Fund	50%	52%	\$ 58,539
Stormwater Fund	20%	19%	\$ 21,389
	100%	100%	\$ 112,575
Project Supervisor	Previous	New	
General Fund	30%	29%	\$ 24,810
Water-Sewer Fund	50%	52%	\$ 44,486
Stormwater Fund	20%	19%	\$ 16,255
	100%	100%	\$ 85,551
Projector Inspector	Previous	New	
General Fund	30%	29%	\$ 13,846
Water-Sewer Fund	50%	52%	\$ 24,828
Stormwater Fund	20%	19%	\$ 9,072
	100%	100%	\$ 47,746

Property Values, Millage Rates and Revenues

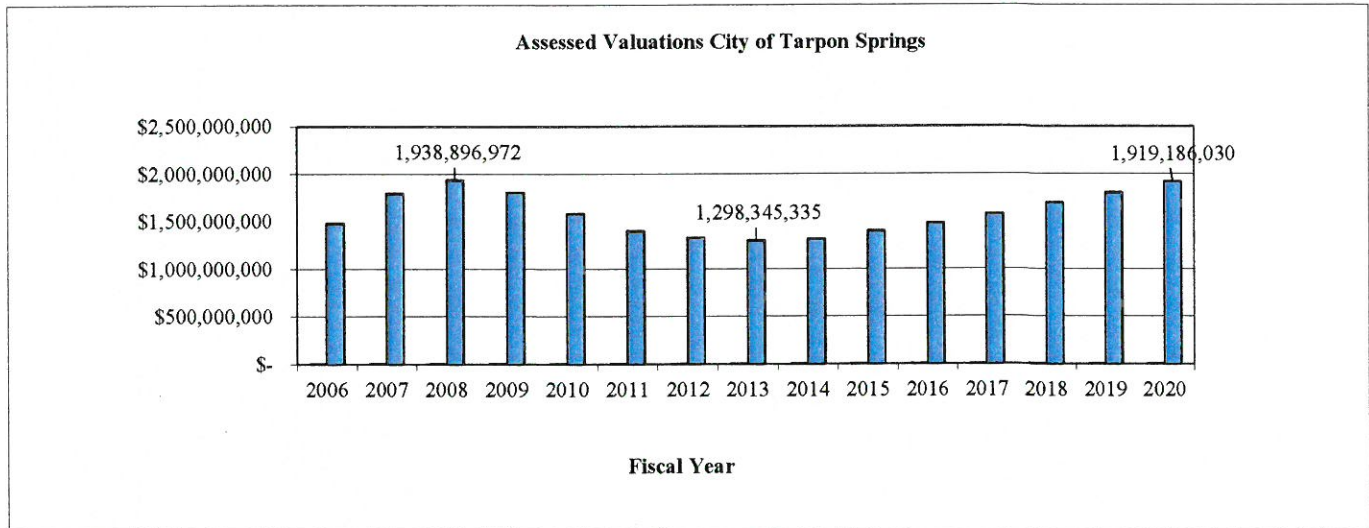
CITY OF TARPON SPRINGS

PROPERTY VALUES, MILLAGE RATES, & AD VALOREM REVENUES

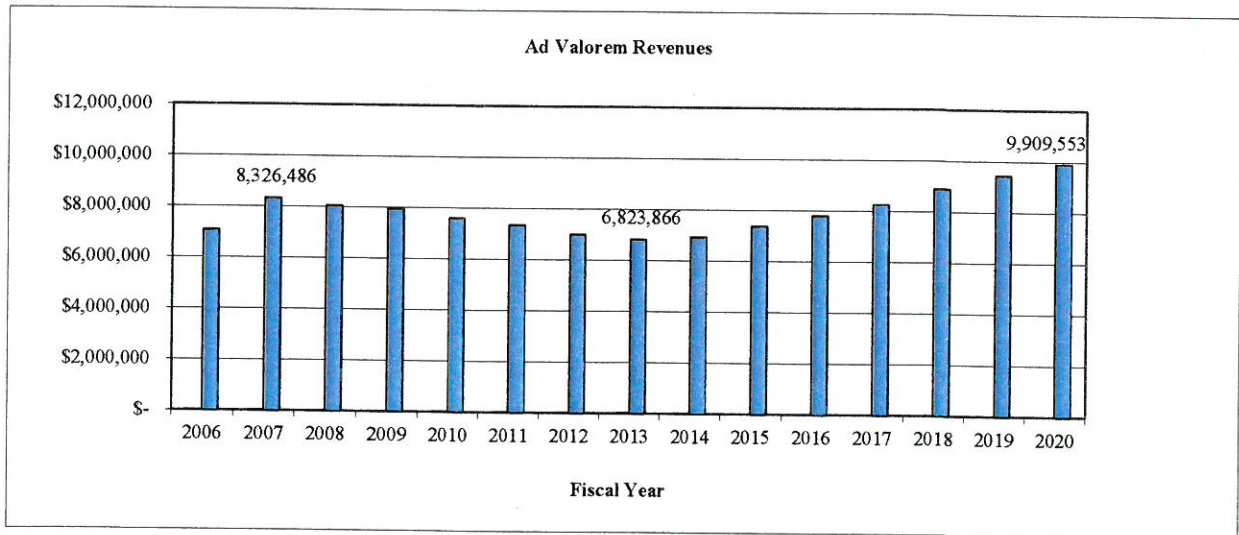
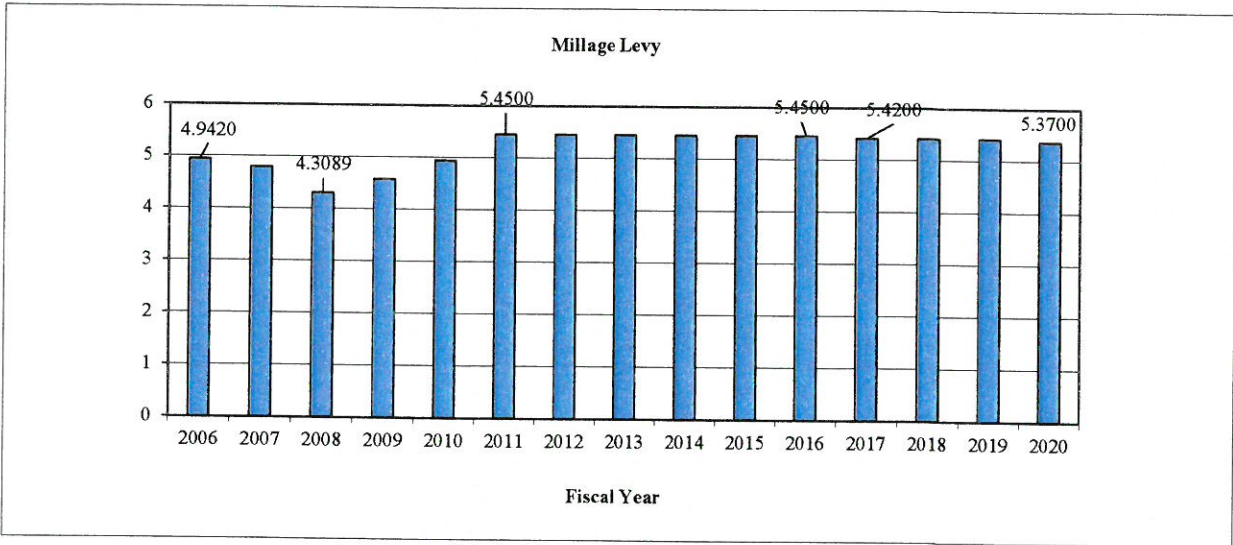
LAST FIFTEEN FISCAL YEARS

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
2020	2019	1,919,186,030	116,038,520	6.44%	5.3700	(0.0500)	-0.92%	9,909,553	461,555	4.89%
2019	2018	1,803,147,510	104,930,411	6.18%	5.4200	-	0.00%	9,447,998	564,213	6.35%
2018	2017	1,698,217,099	121,115,645	7.68%	5.4200	-	0.00%	8,883,785	626,009	7.58%
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%

- (A) Final Assessed Valuations except for Fiscal Year 2020 is preliminary estimate from Pinellas County Property Appraiser.
 (B) Final Millage Levy represents the City wide levy only. Fiscal Year 2020 Levy is the Proposed Millage Rate.
 (C) Ad Valorem Tax Revenues are based on actual receipts. Fiscal Year 2019 and FY 2020 is the Budgeted amount.



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



CITY OF TARPON SPRINGS

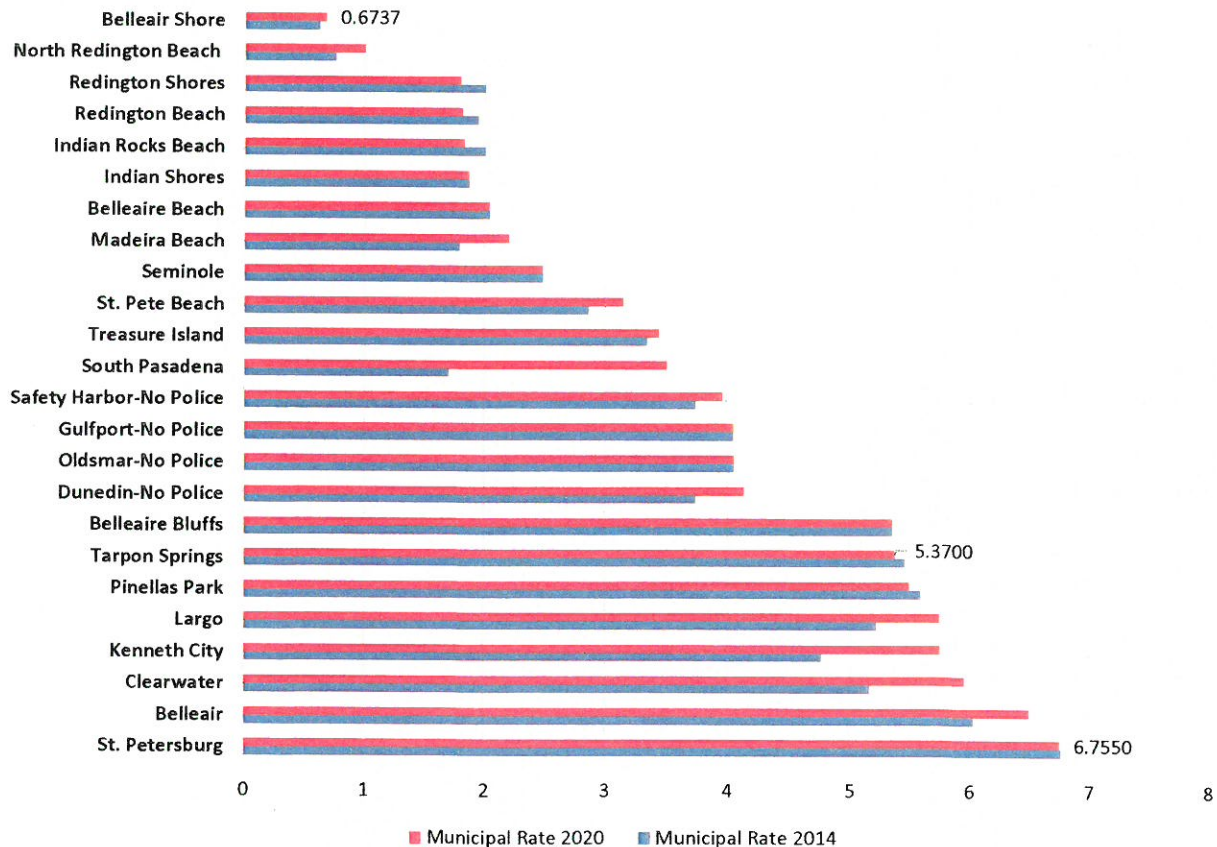
MILLAGE RATE COMPARISONS

PINELLAS COUNTY

Millage Rates Proposed Pinellas County-Full Service City's Population Greater Than 20,000



Pinellas County-City Millage Rates Proposed Comparing FY 2020 to FY 2014



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 9/30/2019	2020 Budgeted Debt Service
Water / Sewer Fund:				
Series 2013 A-1 Bonds		7,425,000	6,140,000	280,000
Series 2013 A-2 Bonds		28,370,000	25,400,000	660,000
Series 2013 A-1 Bonds - Interest		-	-	196,513
Series 2013 A-2 Bonds - Interest		-	-	905,050
Total Water / Sewer Fund		<u>\$ 35,795,000</u>	<u>\$ 31,540,000</u>	<u>\$ 2,041,563</u>
Fire Ladder Truck Lease		<u>\$ 1,094,792</u>	<u>\$ 1,094,792</u>	<u>\$ 239,600</u>
* Ladder Truck still in production will be completed approximately March 2020				
Total		<u>\$ 36,889,792</u>	<u>\$ 32,634,792</u>	<u>\$ 2,281,163</u>

DEBT & INTER-FUND LOANS

Payment Schedule

Bond Issue					
	Balance 9/30/2019	FY 2020		Total P&I Payments	Balance 9/30/2020
		4/1/2020	10/1/2020		
Water Plant Bond					
Principal	\$ 31,540,000		\$ 940,000	\$ 940,000	\$ 30,600,000
Interest		\$ 550,781	\$ 550,782	\$ 1,101,563	
Total Payments		\$ 550,781	\$ 1,490,782	\$ 2,041,563	

Fire Ladder Truck Lease PNC					
	Balance 9/30/2019	FY 2020		Total P&I Payments	Balance 9/30/2020
		4/1/2020 est			
Fire Ladder Truck Lease PNC					
Principal	\$ 1,094,792	\$ 205,880		\$ 205,880	\$ 888,912
Interest		\$ 33,720		\$ 33,720	
Total Payments		\$ 239,600		\$ 239,600	

Interfund Loans				
	Balance 9/30/2019	FY 2020 Payment	Balance 9/30/2020	
Sanitation Fund to Golf Course Fund	\$ 169,564	\$ (38,000)	\$ 131,564	
FY 2010 \$430,415 - Capital expenses and FY 2014 180,000 for green reconstruction				
Risk Management Fund to General Fund	\$ 153,783	\$ (103,314)	\$ 50,469	
FY 2014 \$601,078 - Energy Performance Contract-Final payment FY 2021				
Sanitation Fund to the Fire Impact Fund	\$ 263,149	\$ (39,602)	\$ 223,547	
FY 2017 \$500,000 - Fire Station 71 construction				
Water-Sewer Fund to the CRA Fund	\$ 275,000	\$ (175,000)	\$ 100,000	
FY 2018 \$350,000 - Purchase of Sunbay Motel Property-Final payment FY 2021				
Total	\$ 861,496	\$ (355,916)	\$ 505,580	

GENERAL FUND
Summary

General Fund Revenue/Expenditure Summary

SUMMARY BY SOURCE

Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Fund Balance Beginning of Year-Projected				
Restricted				5,395,690
Unassigned				8,805,924
				<u>14,201,614</u>
Revenues by Source:				
Taxes				
Ad Valorem	8,098,767	8,698,055	9,236,656	9,692,652
Utility Taxes	2,963,184	3,045,339	3,084,725	3,163,358
Communication Service Taxes	919,582	937,774	910,000	920,000
Local Business Taxes	160,636	141,876	156,428	144,425
Total Taxes	<u>12,142,169</u>	<u>12,823,044</u>	<u>13,387,809</u>	<u>13,920,435</u>
Permits and Fees	2,071,374	2,403,248	2,184,727	2,332,797
Intergovernmental	2,872,562	3,205,706	2,866,900	3,021,934
Charges for Services	2,793,163	3,062,722	3,083,082	3,119,968
Fines and Forfeitures	79,076	247,770	133,000	142,410
Interest	115,582	115,201	210,000	225,000
Miscellaneous	897,463	956,123	854,766	802,081
Non-Revenue				
Transfers	1,453,344	1,701,257	1,984,187	2,181,595
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	111,376	268,105
Total Reserves	<u>-</u>	<u>-</u>	<u>111,376</u>	<u>268,105</u>
Total Non-Revenue	<u>1,453,344</u>	<u>1,701,257</u>	<u>2,095,563</u>	<u>2,449,700</u>
Total	<u>\$ 22,424,733</u>	<u>\$ 24,515,071</u>	<u>\$ 24,815,847</u>	<u>\$ 26,014,325</u>

Expenditures by Category:				
Personnel Services	16,592,873	17,495,686	18,230,561	18,955,398
Operating Services	5,427,229	5,659,254	5,780,509	6,168,767
Capital Outlay	1,404,166	863,130	535,670	407,721
Debt Service	-	-	-	-
Grants and Aids	11,000	21,997	15,000	45,000
Transfers/Other	-	95,999	254,107	437,439
Total Expenditures	<u>\$ 23,435,268</u>	<u>\$ 24,136,066</u>	<u>\$ 24,815,847</u>	<u>\$ 26,014,325</u>

Fund Balance End of Year-Projected				
Restricted				5,127,585
Unassigned				\$ 8,805,924
Total				<u>13,933,509</u>

General Fund Revenue Summary

SUMMARY BY SOURCE

Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Taxes				
Ad Valorem	8,098,767	8,698,055	9,236,656	9,692,652
Utility Taxes	2,963,184	3,045,339	3,084,725	3,163,358
Communication Service Taxes	919,582	937,774	910,000	920,000
Local Business Taxes	160,636	141,877	156,428	144,425
Total Taxes	12,142,169	12,823,045	13,387,809	13,920,435
Permits and Fees	2,071,374	2,403,248	2,184,727	2,332,797
Intergovernmental	2,872,562	3,205,706	2,866,900	3,021,934
Charges for Services	2,793,163	3,062,722	3,083,082	3,119,968
Fines and Forfeitures	79,076	247,770	133,000	142,410
Interest	115,582	115,201	210,000	225,000
Miscellaneous	897,463	956,122	854,766	802,081
Non-Revenue				
Transfers	1,453,344	1,701,257	1,984,187	2,181,595
Reserves:				
Unassigned	-	-	-	-
Restricted	-	-	111,376	268,105
Total Reserves	-	-	111,376	268,105
Total Non-Revenue	1,453,344	1,701,257	2,095,563	2,449,700
Total	\$ 22,424,733	\$ 24,515,071	\$ 24,815,847	\$ 26,014,325

PERCENTAGE OF TOTAL REVENUES:

Taxes	54.1%	52.3%	54.0%	53.5%
Permits and Fees	9.2%	9.8%	8.8%	9.0%
Intergovernmental	12.8%	13.1%	11.7%	11.6%
Charges for Services	12.5%	12.5%	12.4%	12.0%
Fines and Forfeitures	0.4%	1.0%	0.5%	0.5%
Interest	0.5%	0.5%	0.8%	0.9%
Miscellaneous	4.0%	3.9%	3.4%	3.1%
Non-Revenue	6.5%	6.9%	8.4%	9.4%
Total	100.0%	100.0%	100.0%	100.0%

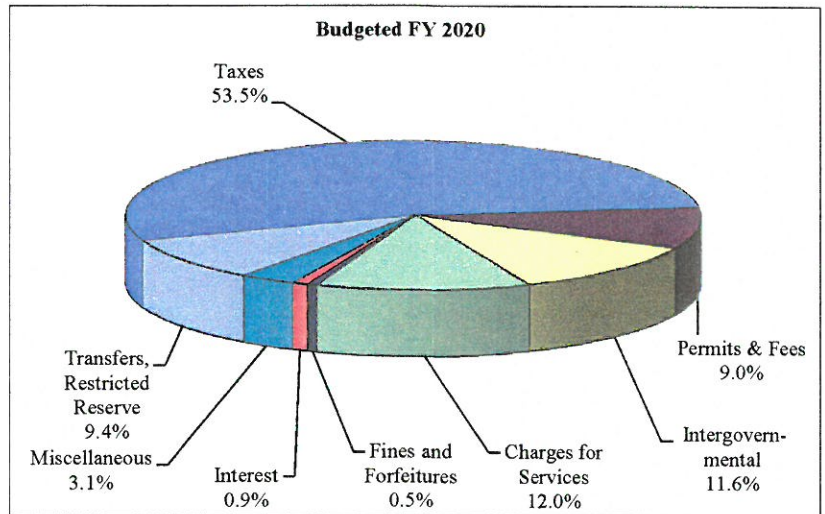
General Fund Revenue Summary

COMPARISON BY SOURCE

Source	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Taxes	13,387,809	13,920,435	532,626	3.98%
Permits and Fees	2,184,727	2,332,797	148,070	6.78%
Intergovernmental	2,866,900	3,021,934	155,034	5.41%
Charges for Services	3,083,082	3,119,968	36,886	1.20%
Fines and Forfeitures	133,000	142,410	9,410	7.08%
Interest	210,000	225,000	15,000	7.14%
Miscellaneous	854,766	802,081	(52,685)	-6.16%
Transfers, Restricted Reserve	2,095,563	2,449,700	354,137	16.90%
Total	\$ 24,815,847	\$ 26,014,325	\$ 1,198,478	4.83%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Taxes	53.5%
Permits & Fees	9.0%
Intergovernmental	11.6%
Charges for Services	12.0%
Fines and Forfeitures	0.5%
Interest	0.9%
Miscellaneous	3.1%
Transfers, Restricted Reser	9.4%
Total	100.0%



GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Taxes					
	Ad Valorem				
001-311.10-00	Current	8,069,650	8,678,024	9,206,656	9,664,652
001-311.20-00	Delinquent	29,117	20,031	30,000	28,000
	Total Ad Valorem	8,098,767	8,698,055	9,236,656	9,692,652
	Utility Taxes				
001-314.10-00	Electric - Duke Energy	2,099,759	2,166,575	2,187,025	2,263,504
001-314.30-00	Water	721,041	727,868	750,200	741,250
001-314.30-10	Revenue Write-off	(58)	(4)	-	-
001-314.40-00	Natural Gas	108,197	118,340	113,500	124,854
001-314.80-00	Propane Bottle Gas	34,245	32,560	34,000	33,750
	Total Utility Taxes	2,963,184	3,045,339	3,084,725	3,163,358
	Communication Service Taxes				
001-315.00-00	Communication Service Taxes	919,582	937,774	910,000	920,000
	Total Communication Service Taxes	919,582	937,774	910,000	920,000
	Local Business Taxes				
001-316.00-00	Business Tax	154,707	136,500	152,053	139,650
001-316.02-00	Yard Sale	194	186	200	200
001-316.03-00	Business Tax Penalties	5,735	5,191	4,175	4,575
	Total Local Business Taxes	160,636	141,877	156,428	144,425
	Taxes	\$ 12,142,169	\$ 12,823,045	\$ 13,387,809	\$ 13,920,435
Permits and Fees					
001-322.01-00	Buildings	255,986	330,570	254,000	265,000
001-322.02-00	Plumbing	24,575	25,001	30,100	30,100
001-322.03-00	Electrical	32,353	26,314	31,000	31,000
001-322.04-00	H.A.R.V.	53,185	53,460	55,300	52,350
001-322.05-00	Gas	4,785	3,265	4,100	3,950
001-323.10-00	Franchise Fee - Electricity	1,550,624	1,657,374	1,612,500	1,741,166
001-323.40-00	Franchise Fee - Gas	99,309	110,764	102,727	112,856
001-329.01-00	Signs	1,098	1,317	1,200	1,250
001-329.02-00	Demolition	800	1,700	500	800
001-329.03-01	Courtesy Inspections	3,390	3,930	3,750	3,750
001-329.03-02	Fees/Services	1,459	1,974	1,600	1,600
001-329.03-03	Engineering copies	265	843	450	450
001-329.04-00	Tree Removal	12,515	13,725	12,500	13,525
001-329.04-03	Tree Bank	31,030	166,611	75,000	75,000
001-329.03-07	Shelter Mitigation Fee		6,400	-	-
	Permits and Fees	\$ 2,071,374	\$ 2,403,248	\$ 2,184,727	\$ 2,332,797
Intergovernmental					
001-331.20-03	Bulletproof Vest	6,464	3,420	2,500	2,500
001-331.50-18	FEMA-4280-DR-FL-Hermine	12,449	-	-	-
001-331.50-21	Hurricane Irma	-	310,002	-	-
001-334.50-19	FDOT Landscaping Alt 19	94,526	-	-	-
001-334.50-20	FEMA-4280-DR-FL-Hermine	2,075	-	-	-
001-334.50-21	Hurricane Irma	-	3,020	-	-
001-334.70-16	Arts Celebration	40,181	27,163	-	15,000
001-334.70-48	FL Humanities Council	2,750	500	-	-
001-335.12-01	Sales Tax	636,923	658,212	667,500	701,930
001-335.12-02	Eight Cent Motor Fuel Tax	197,948	205,185	211,500	219,435
001-335.14-00	Mobile Home Licenses	23,971	22,660	22,000	22,860
001-335.15-00	Alcohol Beverage Licenses	30,130	29,840	30,100	30,100

GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
001-335.18-01	Half-Cent Sales Tax	1,542,364	1,599,644	1,596,500	1,642,157
001-335.23-00	Firefighters Supp. Comp.	8,720	12,860	10,300	11,450
001-335.49-01	Motor Fuel Tax Rebate	9,789	8,685	7,500	7,750
001-335.49-02	Traffic Signal Maint. FDOT	33,766	34,685	35,000	36,595
001-335.49-03	Street Light Maint. FDOT	39,835	41,030	42,000	61,883
001-338.90.01	Library Cooperative	178,494	230,403	225,000	252,274
001-339.01-00	Housing Authority	12,177	18,398	17,000	18,000
	Intergovernmental	\$ 2,872,562	\$ 3,205,707	\$ 2,866,900	\$ 3,021,934
Charges for Services					
001-341.30-00	Sales of Maps & Publications	-	11	-	-
001-342.10-00	Police Services	1,292	882	1,500	1,200
001-342.10-01	School Resource Officer	127,219	217,869	348,000	348,000
001-342.10-04	Outside Duty	78,703	77,944	77,000	78,000
001-342.10-05	Local Agencies	1,578	12,141	4,100	6,120
001-342.10-07	State - Crash Tickets	2,390	3,585	3,025	3,025
001-342.20-00	Fire Protection Services	344,664	364,586	360,000	380,000
001-342.20-06	Outside Duty	-	228	-	-
001-342.40-00	Emergency Services Fees	1,442,782	1,472,497	1,501,957	1,547,015
001-342.40-01	Water Rescue Program	10,000	10,000	10,000	10,000
001-342.90-03	CME Training	-	9,720	-	1,000
001-342.90-04	CPR Fees	-	149	-	-
001-342.90-05	Learning Management System	-	1,420	-	-
001-343.80-04	Burial Fees	8,050	6,300	6,500	5,500
001-343.80-05	Entombment Fees	80,888	66,773	78,000	65,208
001-344.30-01	Trolley Fees	-	(50)	-	-
001-347.10-00	Library Fees	24,889	24,482	27,000	24,000
001-347.29-00	Other Park & Recreation	1,186	1,450	1,600	1,500
001-347.29-01	Recreation Lessons	84,839	141,516	135,000	138,000
001-347.29-02	Non-resident Fee	6,363	6,433	6,000	6,200
001-347.29-03	Recreation Camps	47,736	54,096	50,000	52,000
001-347.29-04	Recreation Events	1,700	1,440	4,500	3,500
001-347.29-05	Recreation Athletics	15,295	18,776	15,500	17,500
001-347.29-06	Other Sales	2,294	1,211	2,000	1,550
001-347.29-07	Weight Room	1,295	1,808	1,200	1,500
001-347.29-08	Advertising	323	360	500	350
001-347.29-09	Miscellaneous Taxable Sales	51	56	-	-
001-347.29-10	Rec Building Supervisor	8,190	8,154	10,000	9,000
001-347.29-11	Ballfield Electric Fees	5,620	22,897	9,500	14,500
001-347.29-12	Resident Activity Card	1,464	1,394	1,500	1,500
001-347.29-13	Haunted Forest Trail	480	50	-	50
001-347.31-02	Museum Store Sales	5,889	4,744	-	-
001-347.39-02	Ticket Sales	226,033	265,038	180,000	185,000
001-347.39-05	Folk Art Lessons	126	-	-	-
001-347.40-02	Snow Place	3,934	13,342	7,000	7,000
001-347.40-03	Off Duty Employees	1,671	3,129	1,500	1,800
001-349.03-00	Plan Checking Fees	154,271	155,802	144,000	142,500
001-349.03-01	Fire	1,777	3,950	1,500	2,450
001-349.04-00	Site Plan Fees	23,000	24,500	21,000	24,000
001-349.04-01	Fire	110	330	300	300
001-349.04-02	Legal Advertising	7,850	3,817	4,000	3,500
001-349.04-03	Postage - Notification	-	13	-	-
001-349.05-00	Payroll Administrative Fees	649	731	700	700
001-349.06-00	City Clerks Fees/Charges	10,146	11,978	11,000	11,000
001-349.06-02	Admin - Code Enforcement	-	500	-	1,000

GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
001-349.07-00	Transportation Impact Admin. Fees	5,469	24,316	5,100	5,100
001-349.08-00	Cultural Affairs Fees	20	-	-	-
001-349.08-03	Safford Tours	1,474	2,235	1,600	2,200
001-349.08-04	Heritage Tours	1,389	2,857	1,800	2,800
001-349.08-06	Handling Fee - Tickets	11,032	12,151	10,000	10,000
001-349.09-00	FL DCA Admin Fees	985	909	900	900
001-349.10-00	Building/Code Enforcement Fees	2,213	1,995	2,000	2,000
001-349.11-00	FL DBPR Admin Fee	985	1,059	800	1,000
001-349.12-00	Attorney Fees - Code Enf	250	1,250	500	500
001-349.17-00	Demolition	-	(104)	-	-
001-349.20-03	Engineering - Capital Proj	34,599	-	35,000	-
	Charges for Services	\$ 2,793,163	\$ 3,062,720	\$ 3,083,082	\$ 3,119,968

Fines and Forfeitures

001-351.10-00	Court Fines	48,983	49,625	53,000	48,000
001-354.01-00	Code Enforcement Brd Fines	30,093	198,145	80,000	94,410
	Fines and Forfeitures	\$ 79,076	\$ 247,770	\$ 133,000	\$ 142,410

Miscellaneous

Interest

001-361.10-00	Interest on Investments	976	(555)	210,000	225,000
001-361.10-05	Unrealized Gain (Loss)	(20,115)	(78,199)	-	-
001-361.10-22	Hancock Public Funds	47	(1)	-	-
001-361.10-23	Bank United Public Fund Savings	5,022	15,650	-	-
001-361.10-24	BOA	1,371	308	-	-
001-361.20-00	State Board Interest	2	3	-	-
001-361.30-01	Certificate of Deposit	4,298	53,871	-	-
001-361.32-00	Tax Collector	-	8	-	-
001-361.40-01	Federal Farm Credit Bank	21,100	46,860	-	-
001-361.40-02	Federal Home Loan Bank	21,219	13,125	-	-
001-361.40-03	Federal National Mortgage Association	23,250	-	-	-
001-361.40-04	Federal Home Loan Mortgage Corp	42,917	62,905	-	-
001-361.50-01	Treasury Bills	13,250	4,875	-	-
001-361.80-01	FMIVT 1-3 yr High Quality	2,314	370	-	-
001-361.80-02	FMIVT Intermediate High Quality	(769)	(4,482)	-	-
001-361.80-03	FMIVT 0-2 yr High Quality	700	464	-	-
	Total Interest	115,582	115,202	210,000	225,000

Miscellaneous Fees

001-362.02-00	Buildings and Office	342,498	349,348	356,335	363,461
001-362.04-00	Land Lease	40,298	41,164	41,500	-
001-362.40-02	Savannah Cove	73,500	73,500	73,500	73,500
001-362.08-00	Recreation Facility & Equipment	23,251	18,906	29,000	25,000
001-362.09-00	Cultural Center	93	117	-	-
001-362.10-00	Heritage Center	483	910	500	500
001-362.11-01	Mamas Greek Cuisine	720	720	500	720
001-364.08-01	Row Vacation Fees	-	2,867	-	-
001-364.10-00	Cemetery Lots	38,010	52,535	35,000	37,000
001-364.10-01	Mausoleum	59,479	46,705	55,000	46,000
001-364.10-02	Columbarium	-	360	-	500
001-364.41-00	Surplus Equipment/Furniture	45,512	13,590	35,000	30,000
001-365.10-00	Scrap Sales	2,377	2,873	1,500	2,000
001-366.90-01	Police Department	3,442	350	-	-
001-366.90-02	Fire Department	9,392	1,371	500	500
001-366.90-03	Recreation	26,629	17,172	11,500	10,000

GENERAL FUND REVENUES

Acct.#	Account Description	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
001-366.90-04	Library	33,917	42,374	40,000	35,000
001-366.90-05	Community Center	39	27	250	250
001-366.90-06	Cultural Affairs	24,621	24,810	10,000	10,000
001-366.90-14	Southern Arts Federation	6,700	11,700	5,000	5,000
001-366.90-22	Christmas	-	100	-	-
001-366.90-23	Safford House	154	115	600	-
001-366.90-52	Heritage Museum	338	500	300	-
001-366.90-63	Fourth of July Donations	5,000	5,000	5,000	5,000
001-366.90-64	Mother Meres Park Landscape	100	100	-	100
001-366.90-70	Folk Arts	5,305	840	-	-
001-366.90-72	Top Apple	1,600	1,800	-	1,000
001-366.90-73	Cops & Kids Donation	4,813	23,720	4,200	4,200
001-366.90-86	Libertaire Donation	7,420	-	-	-
001-366.90-87	Sponsorship Donations	10,000	53,000	27,000	27,000
001-366.90-98	Baby Rhett	-	9,558	-	-
001-366.91-02	Concessions	-	3,104	-	2,000
001-369.02-01	Federal Excise Tax	19,793	18,661	19,500	19,000
001-369.30-01	Insurance	27,397	42,315	30,000	30,000
001-369.30-10	PTSA	1,548	-	-	-
001-369.40-01	Police Department	4,592	20,444	8,000	8,000
001-369.40-04	Fire Department	-	587	-	-
001-369.40-05	Parks & Parkways	1,067	-	-	-
001-369.40-10	City Buildings & Grounds	3,247	-	-	-
001-369.40-20	Cemetery	-	18,949	-	-
001-369.90-00	Other Miscellaneous Revenue	4,930	(3,085)	3,531	4,000
001-369.90-10	Mailing Charge	50	170	50	100
001-369.90-27	Purchasing Card Rebate	47,793	44,599	44,000	45,000
001-369.90-30	Federal Reimbursement	20,760	13,291	16,500	16,500
001-369.90-40	Vendor Rebates	-	38	-	-
001-369.90-41	Court Settlements	-	180	-	-
001-369.90-42	Home Depot Rebate	595	737	1,000	750
	Total Miscellaneous Fees	897,463	956,122	854,766	802,081
	Miscellaneous	\$ 1,013,045	\$ 1,071,324	\$ 1,064,766	\$ 1,027,081
Non-Revenues					
	Transfers				
001-381.11-06	Local Option Gas Tax	200,000	200,000	200,000	200,000
001-381.11-40	Byrne/Jag Block Grants	-	48	-	-
001-381.11-44	Historic Preservation Grants	-	1	-	-
001-381.11-63	Employee Benefit Cost Deferral	-	85,146	72,434	77,434
001-382.44-01	Sanitation	220,756	291,556	349,034	409,759
001-382.44-02	Water-Sewer Fund	817,332	949,487	1,193,712	1,364,242
001-382.44-06	Storm Water	111,499	85,601	106,120	130,160
001-382.44-07	Golf Course Fund	103,757	89,418	62,887	-
	Total Transfers	1,453,344	1,701,257	1,984,187	2,181,595
	Reserves				
001-389.01-03	Tree Bank	-	-	-	65,000
001-389.01-05	Perpetual Care	-	-	35,000	111,105
001-389.01-07	Insurance/Other	-	-	61,376	80,000
001-389.01-08	Donations	-	-	15,000	12,000
	Total Reserves	-	-	111,376	268,105
	Non-Revenues	\$ 1,453,344	\$ 1,701,257	\$ 2,095,563	\$ 2,449,700
	General Fund	\$ 22,424,733	\$ 24,515,071	\$ 24,815,847	\$ 26,014,325

Total General Fund Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Personnel Services	16,592,873	17,495,686	18,230,561	18,955,398
Operating Services	5,427,229	5,659,254	5,780,509	6,168,767
Capital Outlay	1,404,166	863,130	535,670	407,721
Debt Service	-	-	-	-
Grants and Aids	11,000	21,997	15,000	45,000
Transfers/Other	-	95,999	254,107	437,439
Total Expenditures	\$ 23,435,268	\$ 24,136,066	\$ 24,815,847	\$ 26,014,325

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	70.8%	72.5%	73.4%	72.8%
Operating Services	23.2%	23.4%	23.3%	23.7%
Capital Outlay	6.0%	3.6%	2.2%	1.6%
Debt Service	0.0%	0.0%	0.0%	0.0%
Grants and Aids	0.0%	0.1%	0.1%	0.2%
Transfers/Other	0.0%	0.4%	1.0%	1.7%
Total	100.0%	100.0%	100.0%	100.0%

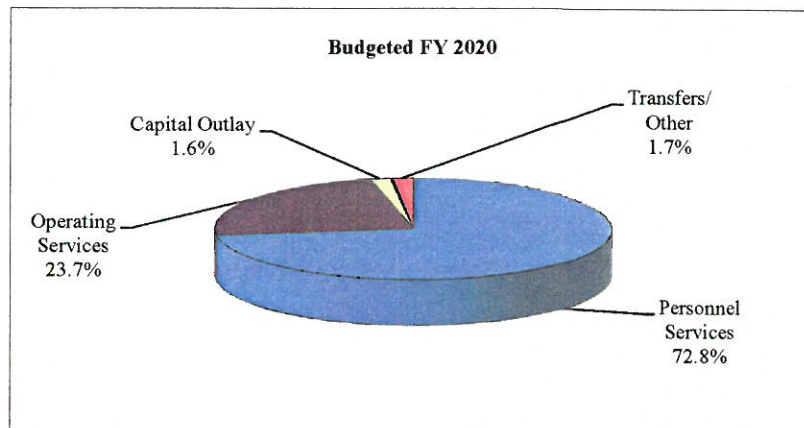
Total General Fund Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Personnel Services	18,230,561	18,955,398	724,837	3.98%
Operating Services	5,780,509	6,168,767	388,258	6.72%
Capital Outlay	535,670	407,721	(127,949)	-23.89%
Debt Service	-	-	-	0.00%
Grants and Aids	15,000	45,000	30,000	200.00%
Transfers/Other	254,107	437,439	183,332	72.15%
Total Expenditures	\$ 24,815,847	\$ 26,014,325	\$ 1,198,478	4.83%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	72.8%
Operating Services	23.7%
Capital Outlay	1.6%
Debt Service	0.0%
Grants and Aids	0.2%
Transfers/Other	1.7%
Total Expenditures	100.0%



Total General Fund Expenditures

SUMMARY BY FUNCTION

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
General Government	3,884,207	3,699,099	4,228,914	4,453,898
Public Safety	13,042,323	13,774,006	14,200,061	14,697,454
Physical Environment	1,375,577	1,275,089	1,097,816	1,341,339
Transportation	1,069,322	1,144,925	1,053,235	1,142,486
Economic Environment	121,316	126,103	129,053	128,775
Culture and Recreation	3,942,523	4,020,845	4,006,798	3,979,709
Transfers	-	95,999	99,970	270,664
Total Expenditures	\$ 23,435,268	\$ 24,136,066	\$ 24,815,847	\$ 26,014,325

PERCENTAGE OF TOTAL EXPENDITURES:

General Government	16.6%	15.3%	17.0%	17.1%
Public Safety	55.6%	57.1%	57.4%	56.5%
Physical Environment	5.9%	5.3%	4.4%	5.2%
Transportation	4.6%	4.7%	4.2%	4.4%
Economic Environment	0.5%	0.5%	0.5%	0.5%
Culture and Recreation	16.8%	16.7%	16.1%	15.3%
Non-Expenditure Disbursement	0.0%	0.4%	0.4%	1.0%
Total Expenditures	100.0%	100.0%	100.0%	100.0%

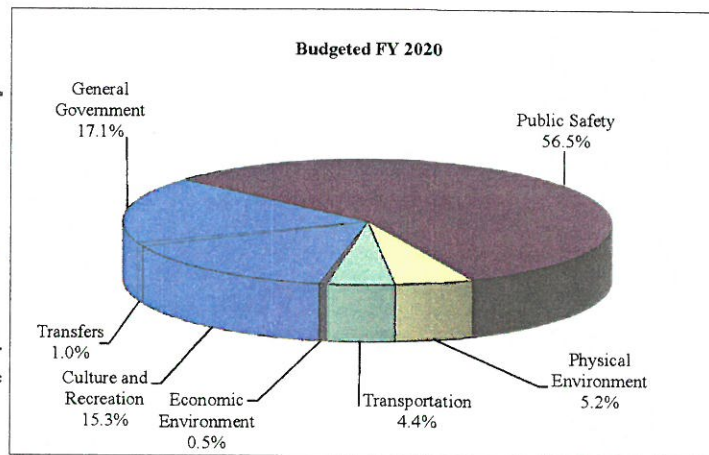
Total General Fund Expenditures

COMPARISON BY FUNCTION

Expenditure Classification	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
General Government	4,228,914	4,453,898	224,984	5.32%
Public Safety	14,200,061	14,697,454	497,393	3.50%
Physical Environment	1,097,816	1,341,339	243,523	22.18%
Transportation	1,053,235	1,142,486	89,251	8.47%
Economic Environment	129,053	128,775	(278)	-0.22%
Culture and Recreation	4,006,798	3,979,709	(27,089)	-0.68%
Non-Expenditure Disbursement	99,970	270,664	170,694	170.75%
Total Expenditures	\$ 24,815,847	\$ 26,014,325	1,198,478	4.83%

PERCENTAGE OF EXPENDITURES BY FUNCTION

Expenditure Classification	Percentage
General Government	17.1%
Public Safety	56.5%
Physical Environment	5.2%
Transportation	4.4%
Economic Environment	0.5%
Culture and Recreation	15.3%
Transfers	1.0%
Total Expenditures	100.0%



Total General Fund Expenditures

SUMMARY BY DEPARTMENT

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
City Commission	142,939	154,896	154,369	151,968
City Manager	428,082	434,132	449,803	451,643
Finance	414,227	439,197	467,908	507,528
Procurement Services	233,885	241,842	241,992	251,231
Information Technology	553,710	607,180	819,804	937,956
Internal Audit	29,872	22,843	27,266	27,900
Human Resources	237,401	227,717	312,678	294,235
City Attorney	210,413	272,063	162,841	162,841
Planning	288,375	346,701	479,461	460,424
City Clerk	325,516	322,759	341,083	357,235
Police	7,137,388	7,848,306	8,013,078	8,389,111
Fire	4,951,344	5,254,251	5,297,970	5,575,265
Building Development	1,038,862	900,623	1,063,983	1,143,742
Public Services:				
Recreation	721,099	744,104	799,606	776,578
Cemetery	597,793	420,958	338,581	413,062
Public Works:				
Facilities Maintenance	692,510	720,956	684,235	788,277
Parks & Parkways	951,137	958,842	955,256	951,849
North Anclote Park	75,422	70,613	78,538	61,302
Streets	1,069,325	1,144,925	1,053,235	1,142,486
Cultural/Civic Services:				
Library	1,227,317	1,294,553	1,381,618	1,448,047
Cultural	967,552	952,733	791,780	741,933
Project Administration	44,442	95,664	101,281	99,248
Non-Departmental	1,096,657	660,208	799,481	880,464
Total Expenditures	\$ 23,435,268	\$ 24,136,066	\$ 24,815,847	\$ 26,014,325

Total General Fund Expenditures

COMPARISON BY DEPARTMENT

Expenditure Classification	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
City Commission	154,369	151,968	(2,401)	-1.56%
City Manager	449,803	451,643	1,840	0.41%
Finance	467,908	507,528	39,620	8.47%
Procurement Services	241,992	251,231	9,239	3.82%
Information Technology	819,804	937,956	118,152	14.41%
Internal Audit	27,266	27,900	634	2.33%
Human Resources	312,678	294,235	(18,443)	-5.90%
City Attorney	162,841	162,841	-	0.00%
Planning	479,461	460,424	(19,037)	-3.97%
City Clerk	341,083	357,235	16,152	4.74%
Police	8,013,078	8,389,111	376,033	4.69%
Fire	5,297,970	5,575,265	277,295	5.23%
Building Development	1,063,983	1,143,742	79,759	7.50%
Public Services	1,138,187	1,189,640	51,453	4.52%
Public Works	2,771,264	2,943,914	172,650	6.23%
Cultural/Civic Services	2,173,398	2,189,980	16,582	0.76%
Project Administration	101,281	99,248	(2,033)	-2.01%
Non-Departmental	799,481	880,464	80,983	10.13%
Total Expenditures	\$ 24,815,847	\$ 26,014,325	\$ 1,198,478	4.83%

Total General Fund Expenditures

SUMMARY BY CATEGORY AND ELEMENT

		Budget FY 2019 - FY 2020					
Element Code	Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Personnel Services							
11	Executive Salaries	1,317,456	1,288,145	1,319,279	1,363,154	43,875	3.33%
12	Regular Salaries	9,104,436	9,802,670	10,302,458	10,628,004	325,546	3.16%
13	Other Salaries and Wages	341,985	345,248	282,774	295,789	13,015	4.60%
14	Overtime	1,265,084	1,037,900	817,800	820,800	3,000	0.37%
15	Special Pay	216,241	224,685	220,520	218,199	(2,321)	-1.05%
21	FICA	867,740	894,549	919,191	947,173	27,982	3.04%
22	Retirement Contribution	1,229,596	1,433,447	1,662,501	1,707,045	44,544	2.68%
23	Life and Health Insurance	1,949,427	2,130,263	2,327,029	2,678,054	351,025	15.08%
24	Workers' Compensation	300,846	335,479	379,009	297,180	(81,829)	-21.59%
25	Unemployment Compensation	62	3,300	-	-	-	0.00%
Total Personnel Services		16,592,873	17,495,686	18,230,561	18,955,398	724,837	3.98%
Operating Services							
31	Professional Services	511,489	558,446	569,310	606,404	37,094	6.52%
32	Accounting and Auditing	135,689	118,896	160,168	160,078	(90)	-0.06%
34	Other Contractual Services	729,579	754,380	717,216	663,168	(54,048)	-7.54%
40	Travel Per Diem	83,990	75,226	106,276	115,910	9,634	9.07%
41	Communication Services	183,663	188,568	216,196	210,979	(5,217)	-2.41%
42	Freight & Postage Service	29,126	22,617	29,439	26,736	(2,703)	-9.18%
43-01	Water/Sewer Service	206,221	186,245	169,623	187,726	18,103	10.67%
43-02	Electric Service	655,454	647,960	622,817	677,628	54,811	8.80%
43-03	Gas Utility	1,885	2,556	1,860	2,400	540	29.03%
44	Rents and Leases	119,964	132,836	124,964	192,031	67,067	53.67%
45	Insurance	341,357	368,220	381,536	417,534	35,998	9.44%
46	Repair and Maintenance	750,258	795,805	930,664	1,121,895	191,231	20.55%
46-04	Vehicle Maintenance and Repairs	427,878	550,320	390,835	468,577	77,742	19.89%
47	Printing and Binding	41,610	23,850	33,827	32,527	(1,300)	-3.84%
48	Promotional Activities	123,677	131,327	156,525	163,677	7,152	4.57%
49	Other Current Charges	45,707	45,667	175,400	118,118	(57,282)	-32.66%
49-01	Interdepartment Allocation	(361,327)	(363,694)	(433,980)	(444,996)	(11,016)	2.54%
51	Office Supplies	12,819	13,600	18,107	16,637	(1,470)	-8.12%
52	Operating Supplies	946,222	920,495	889,230	896,501	7,271	0.82%
52-11	Vehicle Fuel	263,309	294,258	276,488	291,076	14,588	5.28%
53	Road Materials and Supplies	66,049	68,403	74,954	69,954	(5,000)	-6.67%
54	Books, Publications and Memberships	37,706	49,962	48,897	58,165	9,268	18.95%
55	Training	74,904	73,311	120,157	116,042	(4,115)	-3.42%
Total Operating Services		5,427,229	5,659,254	5,780,509	6,168,767	388,258	6.72%
Capital Outlay							
61	Land	257,089	158	-	-	-	0.00%
62	Buildings	310,800	25,211	13,000	-	(13,000)	-100.00%
63	Improvements Other Than Buildings	464,604	296,521	92,868	20,000	(72,868)	-78.46%
64	Machinery and Equipment	204,985	418,330	262,291	268,210	5,919	2.26%
66	Books, Publications and Library Materials	122,497	119,584	122,511	119,511	(3,000)	-2.45%
68	Intangible Assets	44,191	3,326	45,000	-	(45,000)	-100.00%
Total Capital Outlay		1,404,166	863,130	535,670	407,721	(127,949)	-23.89%
Grants and Aids							
82	Aid to Private Organizations	-	8,852	-	-	-	0.00%
83	Other Grants and Aids	11,000	13,145	15,000	45,000	30,000	200.00%
Total Grants and Aids		11,000	21,997	15,000	45,000	30,000	200.00%
Transfers							
91	Transfers	-	95,999	99,970	270,664	170,694	170.75%
99	Non-operating	-	-	154,137	166,775	12,638	8.20%
Total Transfers		-	95,999	254,107	437,439	183,332	72.15%
Total General Fund		\$ 23,435,268	\$ 24,136,066	\$ 24,815,847	\$ 26,014,325	\$ 1,198,478	4.83%

Water-Sewer Fund Summary

Water - Sewer Fund Revenue/Expenses

SUMMARY BY SOURCE

Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Revenues by Source:				
Intergovernmental	73,901	118,196	-	-
Charges for Services	15,467,528	16,036,980	17,053,023	16,745,182
Interest	112,543	127,821	91,638	200,000
Miscellaneous	2,243	15,848	-	-
Non-Revenue				
Reserves	-	-	807,284	3,198,033
Total Non-Revenue	-	-	807,284	3,198,033
Total	\$ 15,656,215	\$ 16,298,845	\$ 17,951,945	\$ 20,143,215

Expenditures by Category:

Personnel Services	4,717,309	4,635,067	5,359,493	5,781,887
Operating Services	5,467,341	5,605,158	4,262,366	4,394,467
Capital Outlay	-	-	5,084,861	6,543,056
Debt Service	1,193,013	1,161,563	2,044,013	2,041,563
Transfers	817,332	949,487	1,193,712	1,364,242
Other Uses-Interest	22,594	5,556	7,500	18,000
Total Expenditures	\$ 12,217,589	\$ 12,356,831	\$ 17,951,945	\$ 20,143,215

Water - Sewer Fund Revenue Summary

SUMMARY BY SOURCE

Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Intergovernmental	73,901	118,196	-	-
Charges for Services	15,467,528	16,036,980	17,053,023	16,745,182
Interest	112,543	127,821	91,638	200,000
Miscellaneous	2,243	15,848	-	-
Non-Revenue				
Reserves	-	-	807,284	3,198,033
Total Non-Revenue	-	-	807,284	3,198,033
Total	\$ 15,656,215	\$ 16,298,845	\$ 17,951,945	\$ 20,143,215

PERCENTAGE OF TOTAL REVENUES:

Intergovernmental	0.5%	0.7%	0.0%	0.0%
Charges for Services	98.8%	98.4%	95.0%	83.1%
Interest	0.7%	0.8%	0.5%	1.0%
Miscellaneous	0.0%	0.1%	0.0%	0.0%
Non-Revenue	0.0%	0.0%	4.5%	15.9%
Total	100.0%	100.0%	100.0%	100.0%

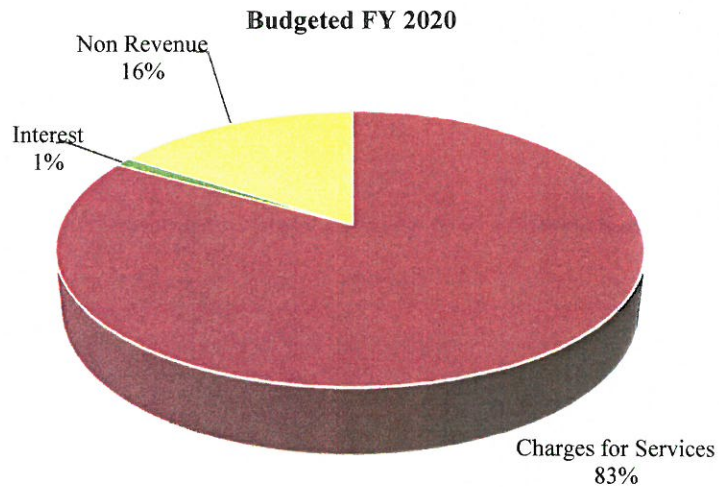
Water - Sewer Fund Revenue Summary

COMPARISON BY SOURCE

Source	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Charges for Services	17,053,023	16,745,182	(307,841)	-1.81%
Interest	91,638	200,000	108,362	118.25%
Non-Revenue-Reserves	807,284	3,198,033	2,390,749	296.15%
Total	\$ 17,951,945	\$ 20,143,215	\$ 2,191,270	12.21%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Intergovernmental	0.0%
Charges for Services	83.1%
Interest	1.0%
Miscellaneous	0.0%
Non-Revenue-Reserve	15.9%
Total	<u>100.0%</u>



WATER - SEWER FUND REVENUES

Acct.#	Account Description	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Intergovernmental					
402.331.50-18	FEMA-4280-DR-FL-Hermine	8,651	-	-	-
402.331.50-21	Hurricane Irma	-	81,071	-	-
402.334.35-02	DEP Clean Basins	-	37,125	-	-
402.334.50-20	FEMA-4280-DR-FL-Hermine	1,442	-	-	-
407.337.30-04	SWFWMD - Recl Ctrl Sys-Stor	63,808	-	-	-
	Intergovernmental	\$ 73,901	\$ 118,196	\$ -	\$ -
Charges for Services					
402-343.61-01	Water Sales	8,728,359	8,960,896	9,646,635	9,308,624
402-343.61-02	Water Meter Connection Fee	29,025	29,450	23,000	29,250
402-343.61-03	Effluent Sales	390,449	365,537	407,000	395,037
402-343.61-04	Water Turn On Fees	54,300	50,925	53,000	50,000
402-343.61-05	Sewer Sales	5,639,565	5,883,062	6,256,287	6,228,000
402-343.61-06	Sewer Connection Fees	33,060	66,711	31,000	30,000
402-343.61-07	Delinquent Penalty Water	86,132	92,064	81,000	85,000
402-343.61-08	Delinquent Penalty Sewer	57,540	60,957	60,000	62,000
402-343.61-09	Backflow Maintenance Fee	269,569	287,753	245,080	292,000
402-343.61-10	Revenue Write-Off Water	(1,520)	(994)	-	-
402-343.61-11	Revenue Write-Off Sewer	(61,230)	(43,230)	-	-
402-343.61-12	Backflow Assembly Charge	22,257	21,340	15,000	20,000
402-343.61-16	Effluent Connection Fees	13,270	14,075	3,200	11,000
402-343.61-20	Grease Waste Mon Chg	6,558	7,979	6,100	7,500
402-343.62-01	Additional Tap-in - Water	-	350	-	350
402-343.62-02	Additional Tap-in - Sewer	-	600	-	600
402-343.65-03	Administration Fees	211,427	220,021	220,021	220,021
402-343.65-04	Administration Fees W/S Connection	4,943	4,941	5,700	5,800
402-343.65-22	Inventory Adjustment	(20,822)	14,543	-	-
402-349.20-03	Engineering-Cap Projs	4,646	-	-	-
	Charges for Services	\$ 15,467,528	\$ 16,036,980	\$ 17,053,023	\$ 16,745,182
Interest					
	Interest				
402-361.10-00	Interest on Investments	9,948	19,826	91,638	200,000
402-361.10-05	Unrealized Gain (Loss)	(8,127)	(70,388)	-	-
402-361.10-22	Hancock Public Funds	71	-	-	-
402-361.10-23	BankUnited PUB FD SAV	8,851	5,823	-	-
402-361.10-24	BOA	40	401	-	-
402-361.10-25	BankUnited DSR 2013A-1	992	3,798	-	-
402-361.10-26	BankUnited DSR 2013A-2	3,791	14,806	-	-
402-361.10-27	BankUnited R&R	1,715	6,674	-	-
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.	2,827	-	-	-
402-361.10-71	Bond Service Fund 2013 A-1	1,110	1,548	-	-
402-361.10-72	Bond Service Fund 2013 A-2	3,207	4,449	-	-
402-361.30-01	Certificate of Deposit	24,286	37,231	-	-
402-361.40-01	Federal Farm Credit Bank	6,250	22,831	-	-
402-361.40-02	Federal Home Loan Bank	9,226	9,484	-	-
402-361.40-03	Federal Natl Mortgage Assoc.	1,665	-	-	-
402-361.40-04	Federal Home Loan Mortgage Cor.	7,686	62,436	-	-
402-361.50-01	Treasury Bills	6,236	1,306	-	-

WATER - SEWER FUND REVENUES

Acct.#	Account Description	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
402-361.80-01	FMIVT 1-3 yr High Quality	2,963	1,905	-	-
402-361.80-02	FMIVT Intermediate High Quality	4,850	(11,131)	-	-
402-361.80-03	FMIVT 0-2 yr High Quality	189	351	-	-
402-361.91-01	Series 2013A-1	2,902	2,902	-	-
402-361.91-02	Series 2013A-2	13,569	13,569	-	-
	Total Interest	112,543	127,821	91,638	200,000
Miscellaneous					
	Other Miscellaneous				
402-364.44-02	Water & Sewer Fund	(1,645)	(4,458)	-	-
402.365.10-00	Surplus Scrap Sales	1,954	3,384	-	-
402-369.90-00	Other Misc. Revenue	1,934	16,922	-	-
	Total Other Miscellaneous	2,243	15,848	-	-
	Miscellaneous	\$ 114,786	\$ 143,669	\$ 91,638	\$ 200,000
Non-Revenues					
	Reserves				
402-389.01-00	Carryover - Cash	-	-	807,284	3,198,033
	Total Reserves	-	-	807,284	3,198,033
	Non-Revenues	\$ -	\$ -	\$ 807,284	\$ 3,198,033
	Water-Sewer Fund	\$ 15,656,215	\$ 16,298,845	\$ 17,951,945	\$ 20,143,215

Water - Sewer Fund Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Personnel Services	4,717,309	4,635,067	5,359,493	5,781,887
Operating Services	5,467,341	5,605,158	4,262,366	4,394,467
Capital Outlay	-	-	5,084,861	6,543,056
Debt Service	1,193,013	1,161,563	2,044,013	2,041,563
Transfers	817,332	949,487	1,193,712	1,364,242
Other Uses	22,594	5,556	7,500	18,000
Total Expenditures	\$ 12,217,589	\$ 12,356,831	\$ 17,951,945	\$ 20,143,215

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	38.6%	37.5%	30.0%	28.7%
Operating Services	44.7%	45.4%	23.7%	21.8%
Capital Outlay	0.0%	0.0%	28.3%	32.5%
Debt Service	9.8%	9.4%	11.4%	10.1%
Transfers	6.7%	7.7%	6.6%	6.8%
Other Uses	0.2%	0.0%	0.0%	0.1%
Total	100.0%	100.0%	100.0%	100.0%

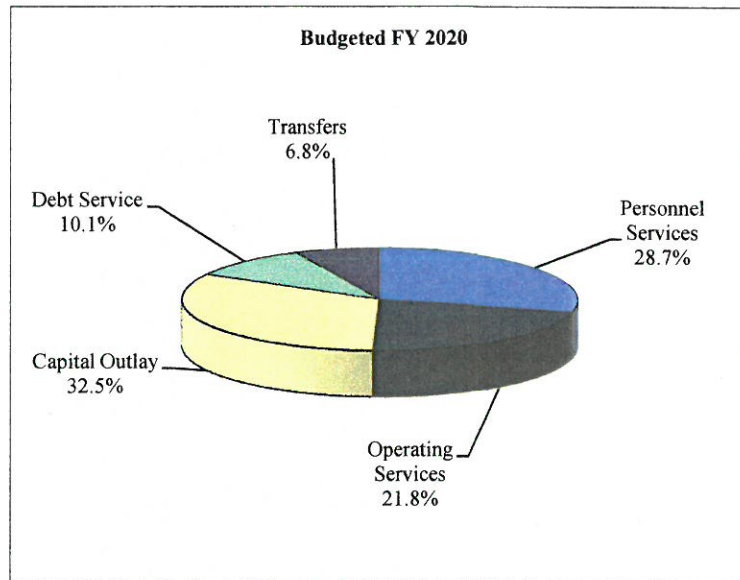
Total Water-Sewer Fund Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Personnel Services	5,359,493	5,781,887	422,394	7.88%
Operating Services	4,262,366	4,394,467	132,101	3.10%
Capital Outlay	5,084,861	6,543,056	1,458,195	28.68%
Debt Service	2,044,013	2,041,563	(2,450)	-0.12%
Transfers	1,193,712	1,364,242	170,530	14.29%
Other Uses	7,500	18,000	10,500	140.00%
Total Expenditures	\$ 17,951,945	\$ 20,143,215	\$ 2,191,270	12.21%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	28.7%
Operating Services	21.8%
Capital Outlay	32.5%
Debt Service	10.1%
Transfers	6.8%
Other Uses	0.1%
Total Expenditures	100.0%



Total Water-Sewer Fund Expenditures

SUMMARY BY DEPARTMENT

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
IT GIS	-	663	237,620	269,059
Utility Billing	347,866	384,376	424,709	451,748
Collections	226,019	236,362	306,764	308,247
Public Services	7,328,673	7,092,314	12,840,869	14,751,095
Debt Service	1,193,013	1,161,562	2,044,013	2,041,563
Project Administration	90,498	209,438	255,398	248,582
Non-Departmental	3,031,520	3,272,116	1,842,572	2,072,921
Total Expenditures	\$ 12,217,589	\$ 12,356,831	\$ 17,951,945	\$ 20,143,215

PERCENTAGE OF TOTAL EXPENDITURES:

IT GIS	-	-	1.3%	1.3%
Utility Billing	2.8%	3.1%	2.4%	2.2%
Collections	1.8%	1.9%	1.7%	1.5%
Public Services	60.0%	57.4%	71.5%	73.4%
Debt Service	9.8%	9.4%	11.4%	10.1%
Project Administration	0.7%	1.7%	1.4%	1.2%
Non-Departmental	24.9%	26.5%	10.3%	10.3%
Total	100.0%	100.0%	100.0%	100.0%

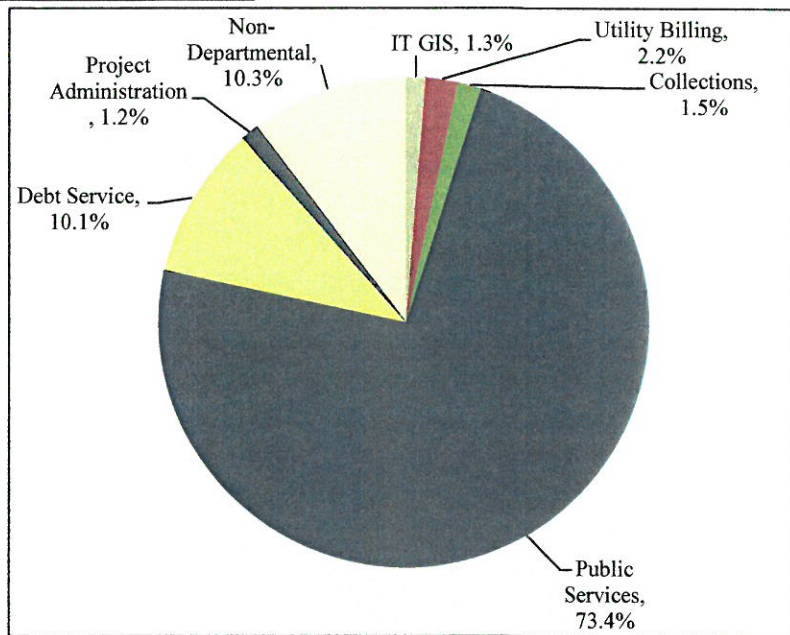
Total Water-Sewer Fund Expenditures

COMPARISON BY DEPARTMENT

Expenditure Classification	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
IT GIS	237,620	269,059	31,439	100.00%
Utility Billing	424,709	451,748	27,039	6.37%
Collections	306,764	308,247	1,483	0.48%
Public Services	12,840,869	14,751,095	1,910,226	14.88%
Debt Service	2,044,013	2,041,563	(2,450)	-0.12%
Project Administration	255,398	248,582	(6,816)	-2.67%
Non-Departmental	1,842,572	2,072,921	230,349	12.50%
Total Expenditures	\$ 17,951,945	\$ 20,143,215	\$ 2,191,270	12.21%

PERCENTAGE OF EXPENDITURES BY DEPARTMENT

Expenditure Classification	Percentage
IT GIS	1.3%
Utility Billing	2.2%
Collections	1.5%
Public Services	73.4%
Debt Service	10.1%
Project Administration	1.2%
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 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020	Change 2019 - 2020
Personnel Services						
11	Executive Salaries	165,975	282,400	202,280	210,583	8,303
12	Regular Salaries	2,905,239	2,675,665	3,343,579	3,563,429	219,850
13	Other Salaries and Wages	27,907	30,141	9,269	9,550	281
14	Overtime	227,524	217,304	181,542	177,042	(4,500)
15	Special Pay	55,462	62,074	70,582	70,714	132
21	FICA	241,658	237,242	282,184	299,451	17,267
22	Retirement Contribution	278,412	269,897	331,070	350,704	19,634
23	Life and Health Insurance	696,655	710,370	838,845	995,472	156,627
24	Workers' Compensation	93,441	106,780	100,142	104,942	4,800
25	Unemployment Compensation	3,061	1,375	-	-	-
26	Other Postemployment Benefit	21,975	41,819	-	-	-
	Total Personnel Services	4,717,309	4,635,067	5,359,493	5,781,887	422,394
Operating Services						
31	Professional Services	224,611	181,872	408,500	483,500	75,000
32	Accounting and Auditing	12,919	14,433	9,591	9,591	-
34	Other Contractual Services	272,638	266,437	347,730	324,730	(23,000)
40	Travel Per Diem	18,895	15,071	32,046	28,746	(3,300)
41	Communication Services	40,500	42,418	43,717	44,765	1,048
42	Freight & Postage Service	53,300	53,664	56,766	57,689	923
43-01	Water/Sewer Service	51,959	41,348	42,048	34,170	(7,878)
43-02	Electric Service	955,211	1,091,249	971,744	1,069,449	97,705
44	Rents and Leases	8,837	19,256	12,402	28,072	15,670
45	Insurance	196,967	214,381	256,212	294,047	37,835
46	Repair and Maintenance	734,239	722,714	787,490	757,390	(30,100)
46-02	Effluent Extensions	-	3,975	10,000	10,000	-
46-04	Vehicle Maintenance	130,386	117,817	98,789	102,298	3,509
47	Printing and Binding	1,779	1,706	2,550	2,450	(100)
48	Promotional Activities	3,387	2,230	2,300	2,300	-
49	Other Current Charges	(2,108)	1,947	10,500	7,100	(3,400)
51	Office Supplies	4,136	5,345	7,806	7,256	(550)
52	Operating Supplies	977,004	981,272	982,130	967,107	(15,023)
52-11	Vehicle Fuel	71,105	68,217	69,340	71,902	2,562
53	Road Materials and Supplies	31,140	35,278	26,000	24,000	(2,000)
54	Books, Publications and Memberships	28,578	25,427	19,745	17,845	(1,900)
55	Training	35,645	23,168	64,960	50,060	(14,900)
59	Depreciation	1,616,213	1,675,933	-	-	-
	Total Operating Services	5,467,341	5,605,158	4,262,366	4,394,467	132,101
Capital Outlay						
62	Buildings	-	-	-	110,000	110,000
63	Improvements Other Than Buildings	-	-	4,702,745	6,313,056	1,610,311
64	Machinery and Equipment	-	-	377,516	120,000	(257,516)
68	Intangible Assets	-	-	4,600	-	(4,600)
	Total Capital Outlay	-	-	5,084,861	6,543,056	1,458,195
Debt Service						
71	Debt Service - Principal	-	-	915,000	940,000	25,000
72	Debt service - Interest	1,193,013	1,161,563	1,129,013	1,101,563	(27,450)
	Total Debt Service	1,193,013	1,161,563	2,044,013	2,041,563	(2,450)
Transfers						
91	Transfers	817,332	949,487	1,193,712	1,364,242	170,530
	Total Transfers	817,332	949,487	1,193,712	1,364,242	170,530
Non-Operating						
93	Non-Operating Interest	6,567	12,188	7,500	18,000	10,500
99	Non-Operating	16,027	(6,632)	-	-	-
	Total Non-Operating	22,594	5,556	7,500	18,000	10,500
Total Water-Sewer Fund		\$ 12,217,589	\$ 12,356,831	\$ 17,951,945	\$ 20,143,215	\$ 2,191,270

Sanitation Fund Summary

Sanitation Fund Revenue/Expenses

SUMMARY BY SOURCE

Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Revenues by Source:				
Intergovernmental	-	38,525	-	-
Charges for Services	4,986,343	5,049,681	4,986,203	5,122,602
Interest	34,160	20,509	10,500	31,000
Miscellaneous	(22,395)	541	-	-
Non-Revenue				
Reserves	-	-	89,872	264,351
Total Non-Revenue	-	-	89,872	264,351
Total	\$ 4,998,108	\$ 5,109,256	\$ 5,086,575	\$ 5,417,953

Expenditures by Category:

Personnel Services	485,574	549,073	476,124	554,622
Operating Expenditures	4,230,581	5,592,194	4,215,443	4,292,572
Capital Outlay	-	-	42,974	151,000
Transfers	220,756	291,556	349,034	409,759
Reserves/Other	(1,981)	6,100	3,000	10,000
Total Expenditures	\$ 4,934,930	\$ 6,438,923	\$ 5,086,575	\$ 5,417,953

Sanitation Fund Revenue Summary

SUMMARY BY SOURCE

Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Intergovernmental	-	38,525	-	-
Charges for Services	4,986,343	5,049,681	4,986,203	5,122,602
Interest	34,160	20,509	10,500	31,000
Miscellaneous	(22,395)	541	-	-
Non-Revenue				
Reserves	-	-	89,872	264,351
Total Non-Revenue	-	-	89,872	264,351
Total	\$ 4,998,108	\$ 5,109,256	\$ 5,086,575	\$ 5,417,953

PERCENTAGE OF TOTAL REVENUES:

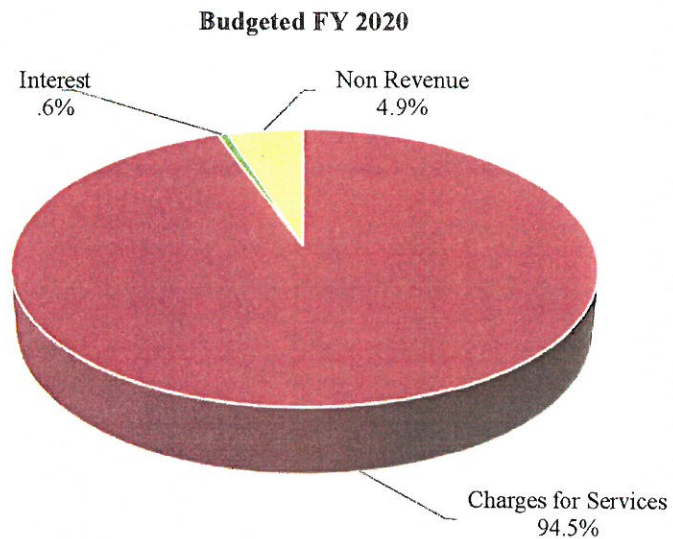
Intergovernmental	0.0%	0.8%	0.0%	0.0%
Charges for Services	99.8%	98.8%	98.0%	94.5%
Interest	0.7%	0.4%	0.2%	0.6%
Miscellaneous	-0.4%	0.0%	0.0%	0.0%
Non-Revenue	0.0%	0.0%	1.8%	4.9%
Total	100.0%	100.0%	100.0%	100.0%

Sanitation Fund Revenue Summary

COMPARISON BY SOURCE				
Source	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Intergovernmental	-	-	-	-
Charges for Services	4,986,203	5,122,602	136,399	2.74%
Interest	10,500	31,000	20,500	195.24%
Miscellaneous	-	-	-	-
Non-Revenue	89,872	264,351	174,479	194.14%
Total	\$ 5,086,575	\$ 5,417,953	\$ 331,378	6.51%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Intergovernmental	0.0%
Charges for Services	94.5%
Interest	0.6%
Miscellaneous	0.0%
Non-Revenue	4.9%
Total	100.0%



PUBLIC WORKS - SANITATION REVENUES

Acct.#	Account Description	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Intergovernmental					
401-331.50-21	Hurricane Irma	-	38,525	-	-
	Intergovernmental	\$ -	\$ 38,525	\$ -	\$ -
Charges for Services					
401-343.41-01	Sanitation Fees	3,855,265	3,906,157	3,883,878	3,951,142
401-343.41-03	Penalties	42,755	47,381	44,000	42,000
401-343.41-06	Recycling Fees	564,457	573,271	560,000	599,760
401-343.41-10	Revenue Write-Off	(664)	(89)	-	-
401-343.41-11	Yard Waste Recycling - City	119,867	120,049	120,000	121,000
401-343.41-12	Yard Waste Tipping Fees	343,309	328,968	320,000	330,000
401-343.41-13	Yard Waste Other	300	305	225	300
401-343.41-14	Yard Waste Container	49,780	60,633	50,000	65,000
401-343.41-15	Yard Waste Billing Fee	1,075	945	1,100	800
401-343.41-17	Yard Waste Tipping Fees - City	7,530	7,065	7,000	8,000
401-347.40-03	Off Duty Employees	2,669	4,996	-	4,600
	Charges for Services	\$ 4,986,343	\$ 5,049,681	\$ 4,986,203	\$ 5,122,602
Miscellaneous					
Interest					
401-361.10-00	Interest on Investments	741	735	5,500	25,000
401-361.10-05	Unrealized Gain (Loss)	(3,062)	(16,152)	-	-
401-361.10-10	Yard Waste Billing	7,443	7,233	5,000	6,000
401-361.10-22	Hancock Public Funds	35	-	-	-
401-361.10-23	BankUnited PUB FD SAV	2,165	2,488	-	-
401-361.10-24	BOA	153	146	-	-
401-361.30-01	Certificate of Deposit	6,331	1,659	-	-
401-361.40-01	Federal Farm Credit Bank	6,321	16,469	-	-
401-361.40-02	Federal Home Loan Bank	4,723	7,346	-	-
401-361.40-04	Federal Home Loan MTG COR	7,814	5,485	-	-
401-361.50-01	Treasury Bills	370	-	-	-
401-361.80-02	FMIVT Intermediate High Quality	739	(4,900)	-	-
401-361.80-03	FMIVT 0-2 yr High Quality	387	-	-	-
	Total Interest	34,160	20,509	10,500	31,000
Other Miscellaneous					
401-364.44-01	Sanitation Assets	(34,165)	-	-	-
401-369.40-13	Yard Waste	802	-	-	-
401-369.90-00	Other Miscellaneous Revenue	10,968	541	-	-
	Total Other	(22,395)	541	-	-
	Miscellaneous	\$ 11,765	\$ 21,050	\$ 10,500	\$ 31,000
Non-Revenue					
Reserves					
401-389.01-00	Cash Carryover	-	-	89,872	264,351
	Total Reserves	-	-	89,872	264,351
	Non-Revenue	\$ -	\$ -	\$ 89,872	\$ 264,351
	Sanitation	\$ 4,998,108	\$ 5,109,256	\$ 5,086,575	\$ 5,417,953

Sanitation Fund Expenditures

Summary By Category

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Personnel Services	485,574	549,073	476,124	554,622
Operating Expenditures	4,230,581	5,592,194	4,215,443	4,292,572
Capital Outlay	-	-	42,974	151,000
Transfers	220,756	291,556	349,034	409,759
Reserves/Other	(1,981)	6,100	3,000	10,000
Total Expenditures	\$ 4,934,930	\$ 6,438,923	\$ 5,086,575	\$ 5,417,953

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	9.8%	8.5%	9.3%	10.2%
Operating Expenditures	85.7%	86.9%	82.9%	79.2%
Capital Outlay	0.0%	0.0%	0.8%	2.8%
Transfers	4.5%	4.5%	6.9%	7.6%
Reserves/Other	0.0%	0.1%	0.1%	0.2%
	100.00%	100.00%	100.00%	100.00%

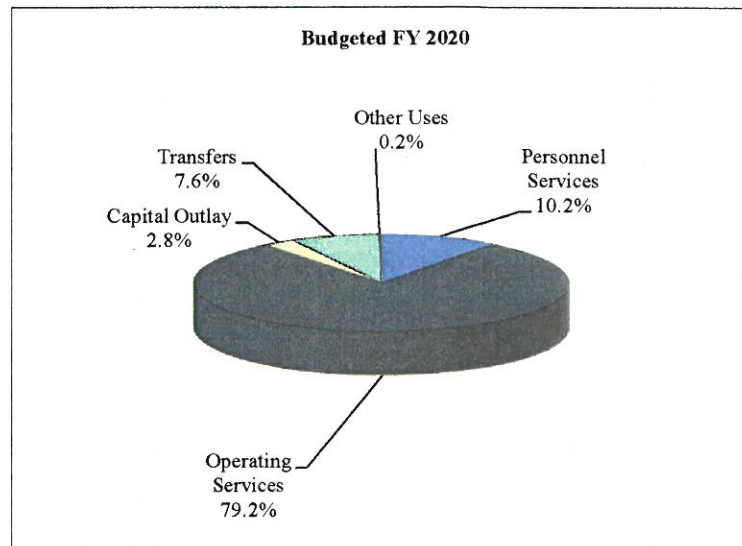
Total Sanitation Fund Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Personnel Services	476,124	554,622	78,498	16.49%
Operating Services	4,215,443	4,292,572	77,129	1.83%
Capital Outlay	42,974	151,000	108,026	251.38%
Transfers	349,034	409,759	60,725	17.40%
Other Uses	3,000	10,000	7,000	233.33%
Total Expenditures	\$ 5,086,575	\$ 5,417,953	\$ 331,378	6.51%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	10.2%
Operating Services	79.2%
Capital Outlay	2.8%
Transfers	7.6%
Other Uses	0.2%
Total Expenditures	100.0%



Sanitation - Expenditures

Acct.#	Account Description	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020	Change 2019 - 2020
11	Executive Salaries	24,891	25,748	26,401	27,193	792
12	Regular Salaries & Wages	266,503	316,043	286,820	328,144	41,324
14	Overtime Pay	35,958	34,416	19,800	21,300	1,500
15	Special Pay	2,240	2,014	2,040	2,140	100
21	FICA Taxes	23,275	25,769	24,774	28,119	3,345
22	Retirement Contribution	28,383	31,915	29,214	33,017	3,803
23	Life & Health Insurance	92,746	99,218	78,620	105,943	27,323
24	Worker's Compensation	7,882	8,815	8,455	8,766	311
26	Other Employee Benefits	3,696	5,135	-	-	-
	Personnel Services	\$ 485,574	\$ 549,073	\$ 476,124	\$ 554,622	\$ 78,498
31	Professional Services	26,695	3,711	-	-	-
32	Accounting & Auditing	5,371	4,230	3,220	3,220	-
34	Other Contractual Service	3,847,244	5,215,858	3,961,920	4,035,515	73,595
40	Travel Per Diem	1,450	725	1,120	1,120	-
41	Communication Services	2,389	2,616	3,748	2,698	(1,050)
42	Freight & Postage Service	4	-	-	-	-
43-01	Water/Sewer Service	629	550	482	372	(110)
43-02	Electric Service	1,911	2,124	1,907	1,990	83
44	Rents & Leases	648	470	900	400	(500)
45	Insurance	29,591	32,270	40,081	44,067	3,986
46	Repairs & Maintenance	14,677	11,649	2,361	2,361	-
46-04	Vehicle Maintenance Repairs	25,541	31,150	25,053	28,056	3,003
47	Printing & Binding	713	396	1,000	1,000	-
49	Other Current Charges	150,883	148,091	148,091	148,091	-
51	Office Supplies	446	320	450	450	-
52	Operating Supplies	7,983	8,383	9,750	9,750	-
52-11	Vehicle Fuel	9,577	11,389	11,885	10,007	(1,878)
53	Road Materials & Supplies	7,089	1,596	3,172	3,172	-
54	Books-Publ-Subscriptions	15	-	303	303	-
59	Depreciation	97,725	116,666	-	-	-
	Operating Expenditures	\$ 4,230,581	\$ 5,592,194	\$ 4,215,443	\$ 4,292,572	\$ 77,129
62	Buildings	-	-	-	20,000	20,000
63	Improvement O/T Buildings	-	-	38,374	46,000	7,626
64	Machinery & Equipment	-	-	4,600	85,000	80,400
	Capital Outlay	\$ -	\$ -	\$ 42,974	\$ 151,000	\$ 108,026
91	Transfers	220,756	291,556	349,034	409,759	60,725
93	Refuse-Interest	3,059	5,955	3,000	10,000	7,000
99	Non-Operating	(5,040)	145	-	-	-
	Non-Operating	\$ 218,775	\$ 297,656	\$ 352,034	\$ 419,759	\$ 67,725
	Department Total	\$ 4,934,930	\$ 6,438,923	\$ 5,086,575	\$ 5,417,953	\$ 331,378

Stormwater Fund Summary

Stormwater Fund Revenue/Expenses

SUMMARY BY SOURCE

Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Revenues by Source:				
Intergovernmental	-	-	-	1,368,400
Charges for Services	1,333,109	1,425,501	1,516,000	1,631,163
Interest	14,194	5,968	8,000	4,000
Miscellaneous	1,235	142	-	-
Non-Revenue				
Reserves	-	-	24,701	627,525
Total Non-Revenue	-	-	24,701	627,525
Total	\$ 1,348,538	\$ 1,431,611	\$ 1,548,701	\$ 3,631,088

Expenditures by Category:

Personnel Services	464,516	537,344	536,044	566,772
Operating Services	856,595	857,979	458,996	437,356
Capital Outlay	-	-	447,541	2,496,800
Transfers	111,499	85,601	106,120	130,160
Other Uses	1,113	(801)	-	-
Total Expenditures	\$ 1,433,723	\$ 1,480,123	\$ 1,548,701	\$ 3,631,088

Stormwater Fund Revenue Summary

SUMMARY BY SOURCE

Source	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Intergovernmental	-	-	-	1,368,400
Charges for Services	1,333,109	1,425,501	1,516,000	1,631,163
Interest	14,194	5,968	8,000	4,000
Miscellaneous	1,235	142	-	-
Non-Revenue				
Reserves	-	-	24,701	627,525
Total Non-Revenue	-	-	24,701	627,525
Total	\$ 1,348,538	\$ 1,431,611	\$ 1,548,701	\$ 3,631,088

PERCENTAGE OF TOTAL REVENUES:

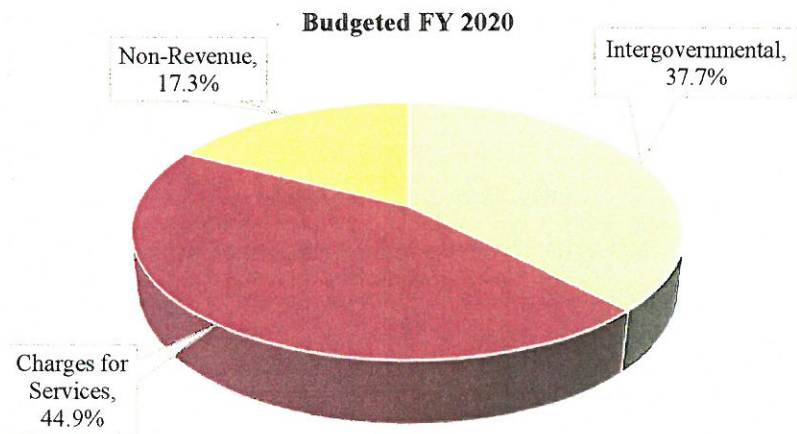
Intergovernmental	0.0%	0.0%	0.0%	37.7%
Charges for Services	98.8%	99.6%	97.9%	44.9%
Interest	1.1%	0.4%	0.5%	0.1%
Miscellaneous	0.1%	0.0%	0.0%	0.0%
Non-Revenue	0.0%	0.0%	1.6%	17.3%
Total	100.0%	100.0%	100.0%	100.0%

Stormwater Fund Revenue Summary

COMPARISON BY SOURCE				
Source	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Intergovernmental	-	1,368,400	1,368,400	100%
Charges for Services	1,516,000	1,631,163	115,163	7.60%
Interest	8,000	4,000	(4,000)	-50.00%
Miscellaneous	-	-	-	-
Non-Revenue-Reserves	24,701	627,525	602,824	2440.48%
Total	\$ 1,548,701	\$ 3,631,088	\$ 2,082,387	134.46%

PERCENTAGE OF REVENUES BY SOURCE

Source	Per- centage
Intergovernmental	37.7%
Charges for Services	44.9%
Interest	0.1%
Miscellaneous	0.0%
Non-Revenue-Reserves	17.3%
Total	<u>100.0%</u>



STORMWATER REVENUES

Acct. #	Account Description	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Intergovernmental					
406-337.30-01	SWFMD Grant	-	-	-	1,368,400
	Intergovernmental	\$ -	\$ -	\$ -	\$ 1,368,400
Charges for Services					
406-343.90-03	Storm Water Utility Fees	1,321,062	1,413,869	1,505,000	1,620,163
406-343.90-04	Delinquent Penalty Stormwater	10,939	11,710	11,000	11,000
406-343.90-10	Revenue Write-Off	(172)	(78)	-	-
406-347.40-03	Off Duty Employees	1,280	-	-	-
	Charges for Services	\$ 1,333,109	\$ 1,425,501	\$ 1,516,000	\$ 1,631,163
Miscellaneous					
	Interest				
406-361.10-00	Interest on Investments	687	1,330	8,000	4,000
406-361.10-05	Unrealized Gain (Loss)	(606)	(9,435)	-	-
406-361.10-22	Hancock Public Funds	119	-	-	-
406-361.10-23	BankUnited PUB FD SAV	1,412	1,513	-	-
406-361.10-24	BOA	17	86	-	-
406-361.30-01	Certificate of Deposit	6,807	4,817	-	-
406-361.40-01	Federal Farm Credit Bank	-	751	-	-
406-361.40-02	Federal Home Loan Bank	5,000	7,842	-	-
406-361.80-02	Intermediate High Quality	757	(936)	-	-
406-361.80-03	FMIVT 0-2 yr High Quality	1	-	-	-
	Total Interest	14,194	5,968	8,000	4,000
	Other Miscellaneous				
406-369.90-00	Other Miscellaneous Revenue	1,235	142	-	-
	Total Other Miscellaneous	1,235	142	-	-
	Miscellaneous	\$ 15,429	\$ 6,110	\$ 8,000	\$ 4,000
Non-Revenues					
	Reserves				
406-389.01-00	Carryover - Cash	-	-	24,701	627,525
	Total Reserves	-	-	24,701	627,525
	Non-Revenues	\$ -	\$ -	\$ 24,701	\$ 627,525
	Storm Water Utility Fund	\$ 1,348,538	\$ 1,431,611	\$ 1,548,701	\$ 3,631,088

Stormwater Fund Expenditures

SUMMARY BY CATEGORY

Expenditure Classification	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020
Personnel Services	464,516	537,344	536,044	566,772
Operating Services	856,595	857,979	458,996	437,356
Capital Outlay	-	-	447,541	2,496,800
Transfers	111,499	85,601	106,120	130,160
Other Uses	1,113	(801)	-	-
Total Expenditures	\$ 1,433,723	\$ 1,480,123	\$ 1,548,701	\$ 3,631,088

PERCENTAGE OF TOTAL EXPENDITURES:

Personnel Services	32.4%	36.3%	34.6%	15.6%
Operating Services	59.7%	58.0%	29.6%	12.0%
Capital Outlay	0.0%	0.0%	28.9%	68.8%
Transfers	7.8%	5.8%	6.9%	3.6%
Other Uses	0.1%	-0.1%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%

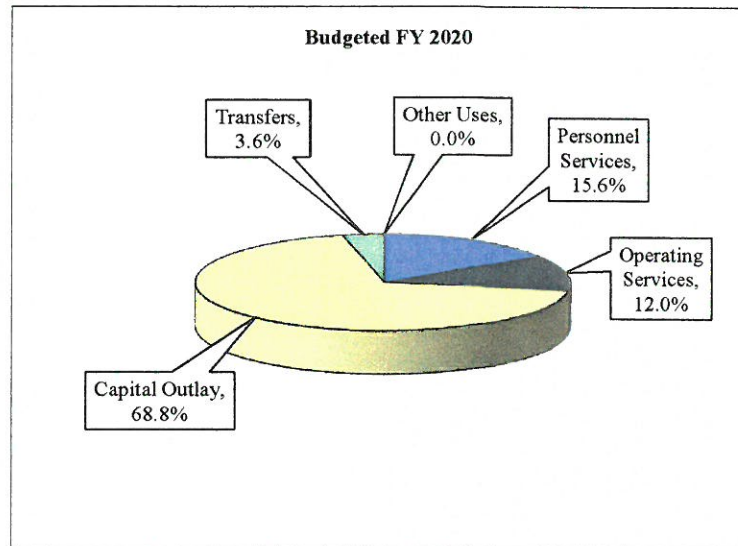
Stormwater Fund Expenditures

COMPARISON BY CATEGORY

Expenditure Classification	Budgeted FY 2019	Budgeted FY 2020	Dollar Change	Percentage Change
Personnel Services	536,044	566,772	30,728	5.73%
Operating Services	458,996	437,356	(21,640)	-4.71%
Capital Outlay	447,541	2,496,800	2,049,259	457.89%
Transfers	106,120	130,160	24,040	22.65%
Other Uses	-	-	-	-
Total Expenditures	\$ 1,548,701	\$ 3,631,088	\$ 2,082,387	134.46%

PERCENTAGE OF EXPENDITURES BY CATEGORY

Expenditure Classification	Percentage
Personnel Services	15.6%
Operating Services	12.0%
Capital Outlay	68.8%
Transfers	3.6%
Other Uses	0.0%
Total Expenditures	100.0%



Public Works - Stormwater - Expenditures

Acct.#	Account Description	Actual FY 2017	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020	Change 2019 - 2020
11	Executive Salaries	31,661	43,070	43,862	44,050	188
12	Regular Salaries & Wages	276,873	302,697	311,052	329,577	18,525
13	Other Salaries	1,505	1,654	1,426	1,469	43
14	Overtime	16,004	12,844	9,800	8,000	(1,800)
15	Special Pay	7,355	8,802	8,808	8,697	(111)
21	FICA Taxes	23,900	26,896	28,088	29,384	1,296
22	Retirement Contribution	27,067	30,558	32,498	33,958	1,460
23	Life & Health Insurance	67,165	91,631	86,859	99,389	12,530
24	Worker's Compensation	10,851	14,235	13,651	12,248	(1,403)
25	Unemployment Compensation	825	-	-	-	-
26	Other Postemployment Benefit	1,310	4,957	-	-	-
	Personnel Services	\$ 464,516	\$ 537,344	\$ 536,044	\$ 566,772	\$ 30,728
31	Professional Services	113,282	140,363	55,191	75,429	20,238
32	Accounting & Auditing	1,635	1,278	1,708	1,750	42
34	Other Contractual Service	99,024	59,395	151,423	86,423	(65,000)
40	Travel Per Diem	2,027	3,447	1,181	1,916	735
41	Communication Service	2,832	3,176	795	2,700	1,905
42	Freight & Postage Service	10	11	-	-	-
43	Utility Services	-	-	-	-	-
43-01	Water/Sewer Service	1,660	1,773	1,524	1,784	260
43-02	Electricity	6,105	4,391	2,931	4,953	2,022
44	Rents & Leases	768	1,563	5,519	3,000	(2,519)
45	Insurance	6,185	6,719	7,378	8,115	737
46	Repairs & Maintenance	6,951	8,523	12,136	2,500	(9,636)
46-04	Vehicle Maintenance Repairs	111,251	104,868	75,045	84,841	9,796
46-05	Inter-Fund Billing	788	-	-	-	-
47	Printing and Binding	520	-	100	100	-
48	Promotional Activities	1,974	1,702	1,656	1,697	41
49	Other Current Charges	60,544	71,930	41,074	42,101	1,027
51	Office Supplies	376	215	221	226	5
52	Operating Supplies	33,148	55,365	59,482	71,794	12,312
52-11	Vehicle Fuel	21,801	28,421	28,679	29,525	846
53	Road Materials & Supplies	5,170	15,068	8,000	10,000	2,000
54	Books-Publ-Subscriptions	1,502	1,262	773	1,000	227
55	Training	3,730	2,270	4,180	7,502	3,322
59	Depreciation	375,312	346,238	-	-	-
	Operating Expenditures	\$ 856,595	\$ 857,979	\$ 458,996	\$ 437,356	\$ (21,640)
63	Improvements O/T Building	-	-	447,541	2,496,800	2,049,259
	Capital Outlay	\$ -	\$ -	\$ 447,541	\$ 2,496,800	\$ 2,049,259
91	Transfers	111,499	85,601	106,120	130,160	24,040
99	Other Non-operating	1,113	(801)	-	-	-
	Non-Operating	\$ 112,612	\$ 84,800	\$ 106,120	\$ 130,160	\$ 24,040
	Department Total	\$ 1,433,723	\$ 1,480,123	\$ 1,548,701	\$ 3,631,088	\$ 2,082,387

CITY OF TARPON SPRINGS

CAPITAL IMPROVEMENTS PROGRAM (CIP)

FISCAL YEARS 2020 TO 2024

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 fiscal year 2020. 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, 2019.

(CIP) Fiscal Year 2020 to 2024

The adopted CIP for FY 2020 to FY 2024 includes projects totaling \$34,658,604, with \$11,350,204 included in FY 2020. This document contains CIP Projects Summary by Function, CIP Projects by Sources, CIP Project Summary for FY 2020 to FY 2024, 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 2020. The adopted Capital Outlay for Fiscal Year 2020 totals \$820,221. 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 \$566.

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 \$496.

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 \$568.

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 \$1,174.

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 \$207.

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

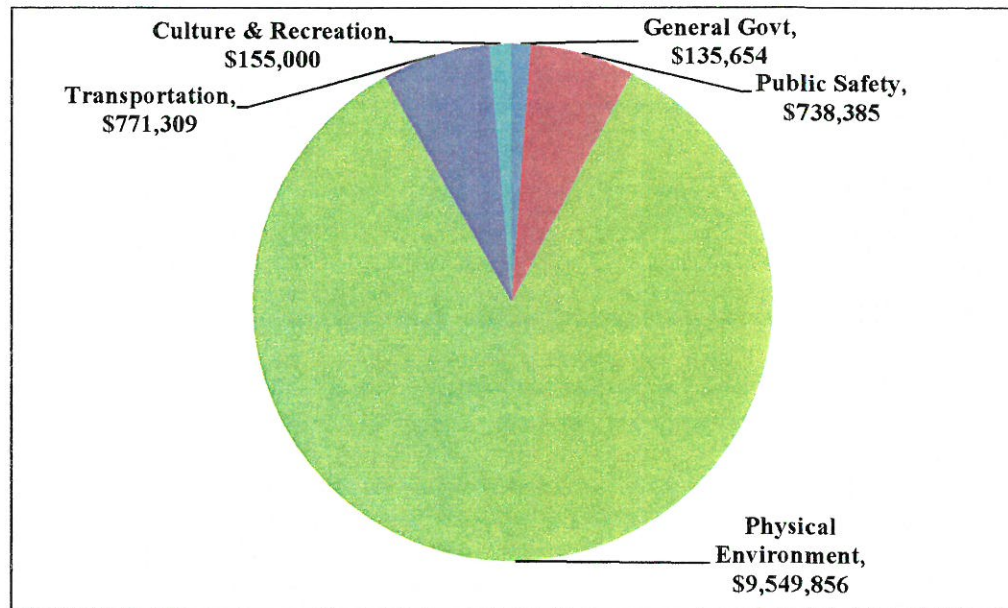
Local Option Sales Tax (Penny for Pinellas): The Local Option Sales Tax is established as a Capital Project Fund which accounts for the receipt and expenditure of the City's portion of the Local Option Infrastructure Surtax (One Cent Sales Tax) levied by Pinellas County for a 10-year period beginning 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 \$1,618.

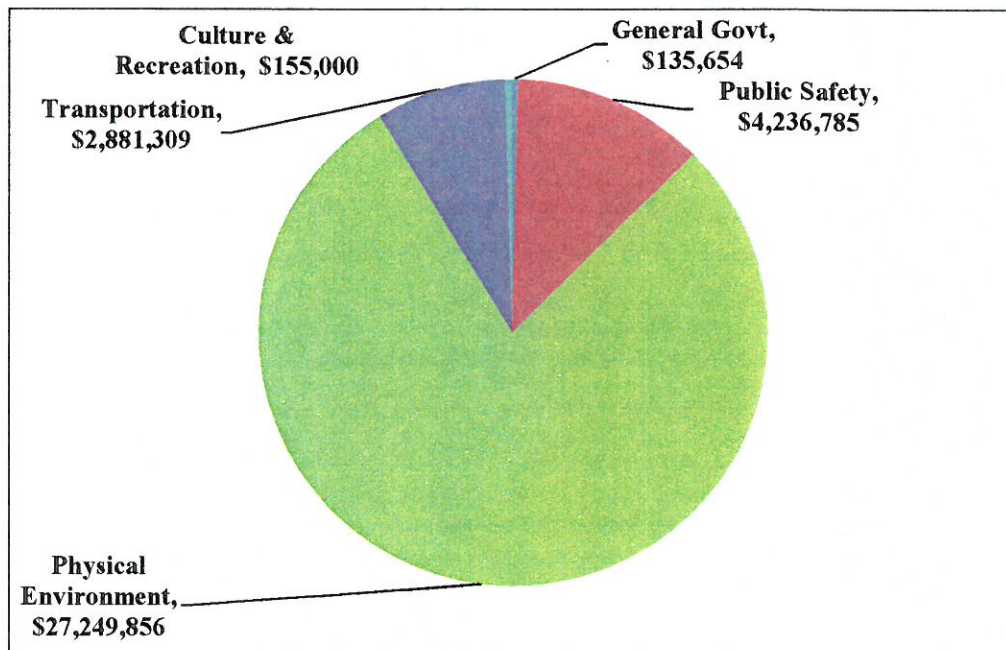
Water Impact Fee: The Water Impact Fee is established as an Enterprise Fund which accounts for the receipt and expenditure of the Water Impact Fee levied on new construction. These funds may only be used for new capital growth related to Water facilities. The current fee for a new residence is \$2,408.

CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY - by FUNCTION

FISCAL YEAR 2020 PROJECTS - \$11,350,204

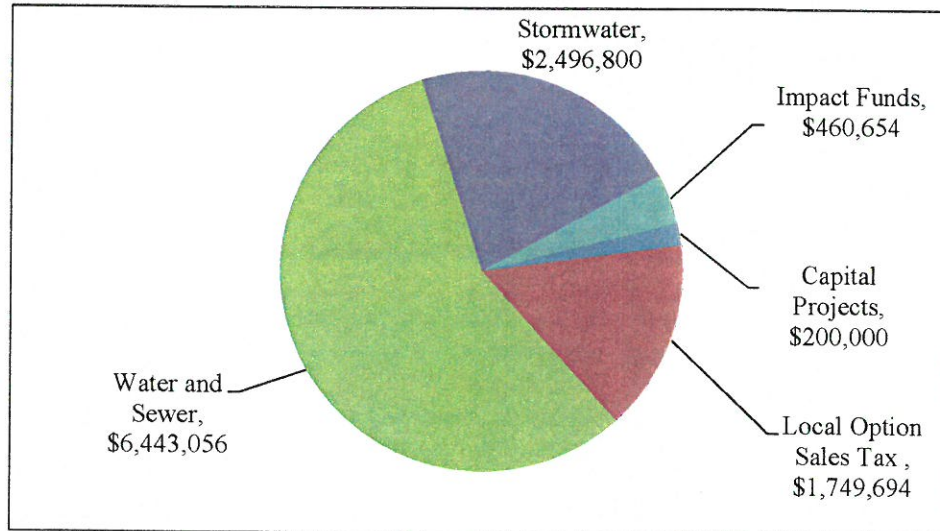


FISCAL YEAR 2020 - 2024 PROJECTS - \$34,658,604

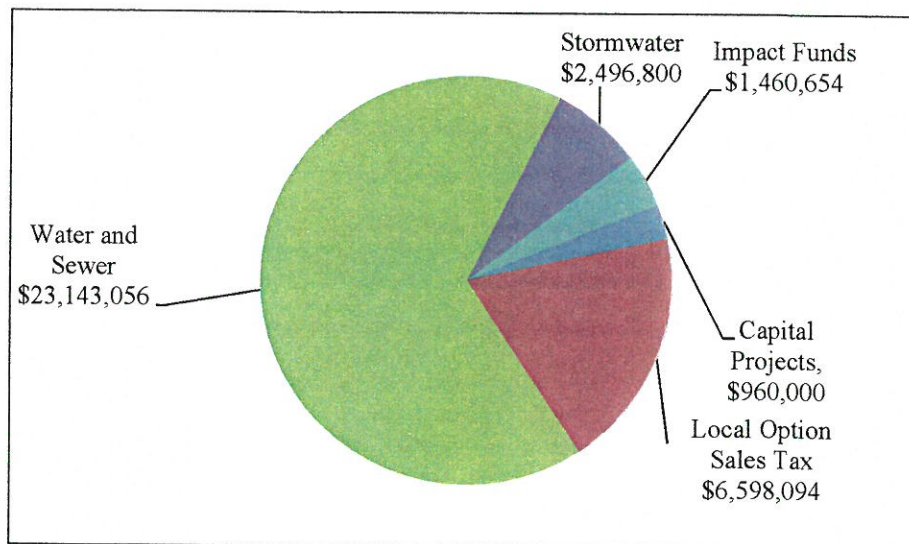


CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY - SOURCES/FUNDS

FISCAL YEAR 2020 SOURCES - \$11,350,204



FISCAL YEAR 2020 - 2024 SOURCES - \$34,658,604



CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY

Project	FY 2020	FY 2021	FY 2022	FY2023	FY2024	5 Year Total
General Government						
Sponge Docks Entranceway Sign	\$ 135,654	\$ -	\$ -	\$ -	\$ -	\$ 135,654
General Governemnt Total	\$ 135,654	\$ -	\$ -	\$ -	\$ -	\$ 135,654
Public Safety						
Police Vehicles Replacement	\$ 408,785	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,008,785
Fire Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000	300,000
Fire Truck	-	-	700,000	-	-	700,000
Sallyport Gates/Motors Replacement	30,000	-	-	-	-	30,000
Fire Replacement ALS Engine #5567-Ladder	239,600	239,600	239,600	239,600	239,600	1,198,000
Public Safety Total	\$ 738,385	\$ 699,600	\$ 1,399,600	\$ 699,600	\$ 699,600	\$ 4,236,785
Physical Environment						
Water:						
Water Plant						
New Alternative Water Plant - Additional CIP Costs	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Future Raw Water Wells	1,400,000	-	-	400,000	-	1,800,000
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
Splash Park Replacement Pumps	5,000	-	-	-	-	5,000
4305 Buildings	-	-	80,000	-	-	80,000
Water Supply/Well Systems						
Well Improvements, Hydrant Flushing Automation	10,000	25,000	25,000	25,000	25,000	110,000
Scada Improvements/Flow Meters	15,000	-	25,000	-	25,000	65,000
Compliance Monitoring Equipment	-	15,000	-	25,000	-	40,000
Water Conservation Programs	50,000	50,000	30,000	-	-	130,000
Water Distribution						
Hydrant Improvements	100,000	200,000	200,000	50,000	50,000	600,000
New Building for WD & SC	75,000	-	-	-	-	75,000
Misc Improvements & Major Repairs	100,000	100,000	100,000	100,000	100,000	500,000
Utilities For Other Projects (Water)	150,000	250,000	250,000	250,000	250,000	1,150,000
Water Pipe/Valve Replacement Program-To be Designated in FY 2018 through FY 2021	450,000	600,000	700,000	700,000	800,000	3,250,000
Beckett Bridge Utility Replacement-Water	250,473	-	-	-	-	250,473
Pent St/ Grosse Ave - Water	211,573	-	-	-	-	211,573
Meter Repair						
Meter Change Out/Upgrade Program	125,000	100,000	100,000	100,000	100,000	525,000
General Building Repairs-Meter Repair/Backflow	-	-	10,000	-	-	10,000
IT - GIS						
GIS Improvements	100,000	40,000	60,000	60,000	60,000	320,000
Water Total	\$ 3,337,046	\$ 1,705,000	\$ 2,705,000	\$ 3,235,000	\$ 1,735,000	\$ 12,717,046
Sewer:						
Sewage Collection						
Sewer System Improvements - Manhole and Sewer Line Rehabilitation	\$ 200,000	\$ 250,000	\$ 300,000	\$ 250,000	\$ 300,000	\$ 1,300,000
Seabreeze Drive Expansion-Construction	1,400,000	-	-	-	-	1,400,000
Force Main Improvements	100,000	450,000	-	-	-	550,000
Pent St/ Grosse Ave - Sewer Portion	211,572	-	-	-	-	211,572
Utilities For Other Projects (Sewer)	100,000	100,000	100,000	100,000	100,000	500,000
Miscellaneous Sewer Expansion	-	250,000	-	250,000	-	500,000

CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY

<u>Project</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>5 Year Total</u>
Sewage Treatment - Wastewater Treatment Plant (WWTP)						
Filter Rehabilitation	-	-	-	40,000	-	40,000
Corrosion Control Program	15,000	30,000	30,000	30,000	30,000	135,000
Scada Upgrade	20,000	-	-	-	-	20,000
Pump Station Rehabilitation	195,000	20,000	75,000	350,000	75,000	715,000
Security Improvements	10,000	-	20,000	-	20,000	50,000
Sludge Process Improvements	-	75,000	-	-	-	75,000
Bar Screen/Headworks Rehab/Grit	85,000	-	-	200,000	-	285,000
Plant Repermitting	-	-	-	-	100,000	100,000
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
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
Beckett Bridge Utility Replacement-Sewer	584,438	-	-	-	-	584,438
Reclaimed Pump Station Replacement	-	-	200,000	-	-	200,000
Sewage Lift Stations						
Wet Well Rehabilitation	65,000	75,000	80,000	80,000	80,000	380,000
Dry Well Rehabilitation	30,000	60,000	60,000	60,000	60,000	270,000
Control System Improvements	45,000	55,000	55,000	55,000	55,000	265,000
Emergency Generators/Bypass Pumping	-	60,000	-	-	-	60,000
Submersible Pump Replacement	60,000	75,000	75,000	75,000	75,000	360,000
Station Rehab Design	-	110,000	-	-	-	110,000
Station Rehab Construction	-	-	910,000	-	-	910,000
Electric Service Improvements	30,000	40,000	40,000	40,000	40,000	190,000
General Building Improvements	10,000	20,000	20,000	20,000	20,000	90,000
Sewer Total	\$ 3,186,010	\$ 1,925,000	\$ 2,090,000	\$ 1,725,000	\$ 1,180,000	\$ 10,106,010
Reclaimed:						
Oakleaf Village RW Distribution System - Cost split 50% Water and 50% Sewer	\$ 75,000	\$ 700,000	\$ -	\$ -	\$ -	\$ 775,000
Oakleaf Village/Grassy Pointe RW Distribution System - Cost split 50% Water and 50% Sewer	75,000	700,000	-	-	-	775,000
Reclaimed Total	\$ 150,000	\$ 1,400,000	\$ -	\$ -	\$ -	\$ 1,550,000
Non Departmental - Water Sewer						
VOIP Upgrades	20,000	-	-	-	-	20,000
Non-Department Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Water, Sewer, and Reclaimed Total	\$ 6,693,056	\$ 5,030,000	\$ 4,795,000	\$ 4,960,000	\$ 2,915,000	\$ 24,393,056
Stormwater:						
Pent St & Grosse Ave	\$ 2,736,800	\$ -	\$ -	\$ -	\$ -	\$ 2,736,800
Additional Funding in the amount of \$423,145 in Water/Sewer Fund for a Total Project cost of \$3,159,945				-	-	-
Road & Stormwater Improvements to Hibiscus	120,000	-	-	-	-	120,000
Stormwater Total	\$ 2,856,800	\$ -	\$ -	\$ -	\$ -	\$ 2,856,800
Physical Environment Total	\$ 9,549,856	\$ 5,030,000	\$ 4,795,000	\$ 4,960,000	\$ 2,915,000	\$ 27,249,856

CAPITAL IMPROVEMENTS PROGRAM PROJECT SUMMARY

<u>Project</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>5 Year Total</u>
Transportation						
Sidewalks	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 60,000
Annual Street Paving	-	150,000	-	150,000	-	\$ 300,000
Brick Street & Road Reconstruction	350,000	150,000	350,000	150,000	350,000	\$ 1,350,000
Extend Pinellas Trail at North Anclote Park	271,309	-	-	-	-	\$ 271,309
Sponge Docks Seawall Engineering	150,000	-	-	-	-	\$ 150,000
Roadway Reconfiguration Walmart & Huey	-	750,000	-	-	-	\$ 750,000
Transportation Total	\$ 771,309	\$ 150,000	\$ 350,000	\$ 150,000	\$ 350,000	\$ 2,881,309
Culture & Recreation						
Exercise Park - 2 Pickle Ball Courts	75,000	-	-	-	-	\$ 75,000
Recreation Center - Roof Replacement	15,000	-	-	-	-	15,000
Recreation Center - Entryway to Restrooms	5,000	-	-	-	-	5,000
Recreation Center - New Floor/Commerical Grade	10,000	-	-	-	-	10,000
Community Center Roof	25,000	-	-	-	-	25,000
Community Center Windows	25,000	-	-	-	-	25,000
Culture & Recreation Total	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ 155,000
Total	\$ 11,350,204	\$ 5,879,600	\$ 6,544,600	\$ 5,809,600	\$ 3,964,600	\$ 34,658,604

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 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 201,894	\$ 200,834	\$ 201,499	\$ 203,913	\$ 208,103
<u>Revenues:</u>					
Local Option Gas Tax	346,922	348,657	350,400	352,152	353,913
Interest Earnings	2,018	2,008	2,014	2,039	2,081
Total Revenues	348,940	350,665	352,414	354,191	355,994
Total Sources	550,834	551,499	553,913	558,103	564,097
<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	\$ 200,834	\$ 201,499	\$ 203,913	\$ 208,103	\$ 214,097

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 \$ 566.00

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 287,615	\$ 287,615	\$ 287,615	\$ 287,615	\$ 287,615
<u>Revenues:</u>					
Impact Fees	42,733	44,015	45,335	46,696	48,096
Interest Earnings/Misc	1,876	1,932	1,990	2,050	2,111
Total Revenues	44,609	45,947	47,326	48,746	50,208
 Total Sources	 332,224	 333,562	 334,941	 336,361	 337,823
<u>Expenditures/Projects:</u>					
Public Safety:					
Reserve for Future Capital Projects	44,609	45,947	47,326	48,746	50,208
Total Expenditures/Projects	44,609	45,947	47,326	48,746	50,208
Ending Working Capital - Projected	\$ 287,615	\$ 287,615	\$ 287,615	\$ 287,615	\$ 287,615

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 \$ 496.00

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Impact Fees	39,552	40,739	41,961	43,220	44,517
Interest Earnings	50	50	50	50	50
Total Revenues	39,602	40,789	42,011	43,270	44,567
Total Sources	39,602	40,789	42,011	43,270	44,567
Expenditures/Projects:					
Public Safety:					
Repayment of Loan to Sanitation Fund	39,602	40,789	42,011	43,270	44,567
Total Expenditures/Projects	39,602	40,789	42,011	43,270	44,567
Ending Working Capital - Projected	\$ -	\$ -	\$ -	\$ -	\$ -

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 \$ 568.00

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 289,471	\$ 181,838	\$ 181,838	\$ 181,838	\$ 181,838
<u>Revenues:</u>					
Impact Fees	40,367	41,578	42,825	44,110	45,433
Interest Earnings	2,000	1,500	1,550	1,600	1,650
Total Revenues	42,367	43,078	44,375	45,710	47,083
Total Sources	331,838	224,916	226,213	227,548	228,922
<u>Expenditures/Projects:</u>					
Culture & Recreation:					
Library Improvements	150,000	43,078	44,375	45,710	47,083
Total Expenditures/Projects	150,000	43,078	44,375	45,710	47,083
Ending Working Capital - Projected	\$ 181,838	\$ 181,838	\$ 181,838	\$ 181,838	\$ 181,839

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 \$ 1,174.00

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 173,191	\$ 26,999	\$ 26,999	\$ 26,999	\$ 26,999
<u>Revenues:</u>					
Impact Fees	63,031	64,922	66,869	68,876	70,942
Interest Earnings	1,431	1,100	1,100	1,100	1,100
Total Revenues	64,462	66,022	67,969	69,976	72,042
Total Sources	237,653	93,021	94,968	96,975	99,040
<u>Expenditures/Projects:</u>					
Exercise Park - 2 Pickle Ball Courts	75,000	-	-	-	-
Extend Pinellas Trail 50%	135,654	-	-	-	-
Reserve for Future Capital Projects	-	66,022	67,969	69,976	72,042
Total Expenditures/Projects	210,654	66,022	67,969	69,976	72,042
Ending Working Capital - Projected	\$ 26,999	\$ 26,999	\$ 26,999	\$ 26,999	\$ 26,998

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 \$ 207.00

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 72,949	\$ 72,949	\$ 72,949	\$ 72,949	\$ 72,949
Revenues:					
Impact Fees	18,702	19,263	19,841	20,436	21,049
Interest Earnings	200	200	200	200	200
Total Revenues	18,902	19,463	20,041	20,636	21,249
Total Sources	91,851	92,412	92,990	93,585	94,198
Expenditures/Projects:					
General Government:					
Reserve for Future Capital Projects	18,902	19,463	20,041	20,636	21,249
Total Expenditures/Projects	18,902	19,463	20,041	20,636	21,249
Ending Working Capital - Projected	\$ 72,949	\$ 72,949	\$ 72,949	\$ 72,949	\$ 72,949

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	<u>\$ 82.64</u>
Net after Admin Fee	\$ 1,983.36
50% to City	\$ 991.68

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	<u>\$ 53,145</u>	<u>\$ 53,145</u>	<u>\$ 53,346</u>	<u>\$ 53,345</u>	<u>\$ 53,345</u>
Revenues:					
Impact Fees	54,636	56,275	57,964	59,703	61,494
Interest Earnings	250	250	250	250	250
Total Revenues	<u>54,886</u>	<u>56,525</u>	<u>58,214</u>	<u>59,953</u>	<u>61,744</u>
Total Sources	<u>108,031</u>	<u>109,671</u>	<u>111,559</u>	<u>113,298</u>	<u>115,089</u>
Expenditures/Projects:					
Transportation:					
Reserve for Future Capital Projects	54,886	56,325	58,214	59,953	61,744
Total Expenditures/Projects	<u>54,886</u>	<u>56,325</u>	<u>58,214</u>	<u>59,953</u>	<u>61,744</u>
Ending Working Capital - Projected	<u>\$ 53,145</u>	<u>\$ 53,346</u>	<u>\$ 53,345</u>	<u>\$ 53,345</u>	<u>\$ 53,345</u>

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 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 96,499	\$ 86,949	\$ 87,374	\$ 67,799	\$ 68,224
<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	40,000	30,000	30,000	30,000	30,000
Interest Earnings	450	425	425	425	425
Total Revenues	190,450	180,425	180,425	180,425	180,425
Total Sources	286,949	267,374	267,799	248,224	248,649
<u>Expenditures/Projects:</u>					
Transportation:					
Sidewalk Improvements/Annual	-	30,000	-	30,000	-
Street Paving/Annual	-	150,000	-	150,000	-
Brick Street & Road Reconstruction	200,000	-	200,000	-	200,000
Total Expenditures/Projects	200,000	180,000	200,000	180,000	200,000
Ending Working Capital - Projected	\$ 86,949	\$ 87,374	\$ 67,799	\$ 68,224	\$ 48,649

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

One Cent Local Option Sales Tax Fund

Revenue Description: One Cent Local Option Sales Tax Fund (Penny)

Legal Authority: Florida Statute 212.055 and approved by Pinellas County referendum

Restriction on Use: Infrastructure and Public Safety equipment

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 42,360	\$ 42,360	\$ 1,855,491	\$ 3,121,830	\$ 5,112,063
Revenues:					
One Cent Local Option Sales Tax	2,552,340	2,628,910	2,707,778	2,789,011	2,872,681
Intergovernmental - Fire Reserve at County	28,822	28,822	96,162	28,822	28,822
Intergovernmental - FDOT Grant	-	750,000	-	-	-
State Grant					
Other - CRA Loan Repayment	-	-	-	-	-
Interest Earnings	1,500	5,000	12,000	22,000	30,000
Total Revenues	2,582,662	3,412,732	2,815,939	2,839,832	2,931,503
Total Sources	2,625,022	3,455,091	4,671,430	5,961,663	8,043,565
General Government:					
Sponge Docks Entranceway Sign	135,654	-	-	-	-
Reserve for Future Capital Projects	832,968	-	-	-	-
General Government Total	968,622	-	-	-	-
Public Safety:					
Police Vehicles	408,785	400,000	400,000	400,000	400,000
Fire- Replacement Staff Vehicles	60,000	60,000	60,000	60,000	60,000
Fire Truck	-	-	700,000	-	-
Public Safety Building Police Sallyport Gates	30,000	-	-	-	-
Fire Ladder Truck Lease	239,600	239,600	239,600	239,600	239,600
Public Safety Total	738,385	699,600	1,399,600	699,600	699,600
Physical Environment:					
Pent St 200' east of Grosse Ave. - Const	300,000	-	-	-	-
Physical Environment Total	300,000	-	-	-	-
Transportation:					
Brick Street & Road Reconstruction Program	150,000	150,000	150,000	150,000	150,000
Extend Pinellas Trail at North Anclote Nature Park-50%	135,655	-	-	-	-
Sponge Docks Seawall Engineering	150,000	-	-	-	-
Road & Stormwater Improvements to Hibiscus-50%	60,000	-	-	-	-
Roadway Reconfiguration Walmart & Huey	-	750,000	-	-	-
Transportation Total	495,655	900,000	150,000	150,000	150,000
Culture & Recreation:					
Recreation Center Improvements- Roof, Restrooms,F	30,000	-	-	-	-
Community Center Improvements-Roof,Windows	50,000	-	-	-	-
Culture & Recreation Total	80,000	-	-	-	-
Total Expenditures/Projects	2,582,662	1,599,600	1,549,600	849,600	849,600
Ending Working Capital - Projected	\$ 42,360	\$ 1,855,491	\$ 3,121,830	\$ 5,112,063	\$ 7,193,965

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Sewer 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	\$ 1,618

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 893,804	\$ 893,804	\$ 893,804	\$ 893,804	\$ 893,804
Revenues:					
Sewer Impact Fees	133,900	137,917	142,055	146,316	150,706
Interest Earnings	4,500	4,600	4,700	4,800	4,900
Total Revenues	138,400	142,517	146,755	151,116	155,606
Total Sources	1,032,204	1,036,321	1,040,559	1,044,920	1,049,409
Expenditures/Projects:					
Physical Environment:					
Reserve for Future Capital Projects	138,400	142,517	146,755	151,116	155,606
Total Expenditures/Projects	138,400	142,517	146,755	151,116	155,606
Ending Working Capital - Projected	\$ 893,804	\$ 893,804	\$ 893,804	\$ 893,804	\$ 893,803

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	\$ 2,408

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 1,200,727	\$ 1,109,107	\$ 1,021,698	\$ 938,837	\$ 860,661
<u>Revenues:</u>					
Water Impact Fees	150,380	154,891	159,538	164,324	169,254
Interest Earnings	8,000	7,700	7,600	7,500	7,400
Total Revenues	158,380	162,591	167,138	171,824	176,654
Total Sources	1,359,107	1,271,698	1,188,837	1,110,661	1,037,315
<u>Expenditures/Projects:</u>					
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	\$ 1,109,107	\$ 1,021,698	\$ 938,837	\$ 860,661	\$ 787,315

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	\$8.15

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 856,546	\$ 229,021	\$ 787,339	\$ 1,302,530	\$ 1,874,162
<u>Revenues:</u>					
Stormwater Fees	1,620,163	1,715,163	1,810,163	1,905,163	2,000,163
SWFMD Grant	1,368,400	-	-	-	-
Stormwater Delinquent Fees	11,000	11,000	11,000	11,000	10,000
Interest Earnings	4,000	4,500	5,000	6,000	7,000
Total Revenues	3,003,563	1,730,663	1,826,163	1,922,163	2,017,163
Total Sources	3,860,109	1,959,684	2,613,502	3,224,693	3,891,325
<u>Expenditures/Projects:</u>					
Personnel	566,772	583,775	601,288	619,327	637,907
Operating	437,356	450,477	463,991	477,911	492,248
Transfers Out	130,160	138,093	145,693	153,293	160,813
Capital:					
Capital Outlay	-	-	100,000	100,000	100,000
<u>Capital Projects:</u>					
Pent St 200' east of Grosse Ave. - Const	2,436,800	-	-	-	-
Road & Stormwater Improvements to Hibiscus-50%	60,000	-	-	-	-
Total Capital Projects	2,496,800	-	-	-	-
Total Expenditures/Projects	3,631,088	1,172,345	1,310,972	1,350,531	1,390,968
Ending Working Capital - Projected	\$ 229,021	\$ 787,339	\$ 1,302,530	\$ 1,874,162	\$ 2,500,357

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Water-Sewer Fund

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning Working Capital - Projected	\$ 7,986,761	\$ 4,788,728	\$ 4,264,492	\$ 3,644,509	\$ 3,255,876
Revenues:					
Water-Sewer Fees	15,536,624	16,158,089	16,885,203	17,645,037	18,262,613
Other Operating Revenue	1,208,558	1,244,815	1,282,159	1,327,035	1,366,846
Swiftmud Grant	-	700,000	-	-	-
Interest Earnings	200,000	100,000	80,000	60,000	50,000
Total Revenues	16,945,182	18,202,904	18,247,362	19,032,072	19,679,459
Total Sources	24,931,943	22,991,632	22,511,854	22,676,581	22,935,336
Expenditures/Projects:					
Personnel	5,781,887	5,955,344	6,134,004	6,318,024	6,507,565
Operating	4,394,467	4,526,301	4,662,090	4,801,953	4,946,011
Transfers Out	1,364,242	1,392,232	1,453,389	1,517,766	1,570,357
Other Non Operating	18,000	7,700	7,800	7,900	8,000
Debt Service	2,041,563	2,045,563	2,045,062	2,045,062	2,045,062
Capital:					
Capital Outlay -Minor	100,000	20,000	20,000	20,000	20,000
Capital Projects:					
Water:					
Water Plant					
Future Raw Water Wells	1,400,000	-	-	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	-	-
Splash Park Replacement Pumps	5,000	-	-	-	-
4305 Buildings	-	-	80,000	-	-
Water Supply/Well Systems					
Well Improvements, Hydrant Flushing Automation	10,000	25,000	25,000	25,000	25,000
Scada Improvements/Flow Meters	15,000	-	25,000	-	25,000
Compliance Monitoring Equipment	-	15,000	-	25,000	-
Water Conservation Programs	50,000	50,000	30,000	-	-
Water Distribution					
Hydrant Improvements	100,000	200,000	200,000	50,000	50,000
New Building for WD & SC	75,000	-	-	-	-
Misc Improvements & Major Repairs	100,000	100,000	100,000	100,000	100,000
Utilities for other Projects (Water)	150,000	250,000	250,000	250,000	250,000
Water Pipe/Valve Replacement Program-To be Designated in FY 2019 through FY 2023	450,000	600,000	700,000	700,000	800,000
Beckett Bridge Utility Replacement-Water	250,473	-	-	-	-
Pent St/ Grosse Ave - Water Portion	211,573	-	-	-	-
Meter Repair					
Meter Change Out/Upgrade Program	125,000	100,000	100,000	100,000	100,000
General Building Repairs-Meter Repair/Backflow	-	-	10,000	-	-
Water Total	2,987,046	1,415,000	2,395,000	2,925,000	1,425,000
Sewer:					
Sewage Collection					
Sewer System Improvements - Manhole and Sewer Line Rehabilitation	200,000	250,000	300,000	250,000	300,000
Seabreeze Drive Expansion - Construction	1,400,000	-	-	-	-
Force Main Improvements	100,000	450,000	-	-	-
Pent St/ Grosse Ave - Sewer Portion	211,572	-	-	-	-
Utilities for other Projects (Sewer)	100,000	100,000	100,000	100,000	100,000

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCE FOR PROJECT

Water-Sewer Fund

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Miscellaneous Sewer Expansion	-	250,000	-	250,000	-
Sewage Treatment - Wastewater Treatment Plant (WWTP)					
Filter Rehabilitation	-	-	-	40,000	-
Corrosion Control Program	15,000	30,000	30,000	30,000	30,000
Scada Upgrade	20,000	-	-	-	-
Pump Station Rehabilitation	195,000	20,000	75,000	350,000	75,000
Security Improvements	10,000	-	20,000	-	20,000
Sludge Process Improvements	-	75,000	-	-	-
Bar Screen/Headworks Rehab/Grit	85,000	-	-	200,000	-
Plant Repermitting	-	-	-	-	100,000
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	-
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	-	-	-
Beckett Bridge Utility Replacement-Sewer	584,438	-	-	-	-
Reclaimed Pump Station Replacement	-	-	200,000	-	-
Sewage Lift Stations					
Wet Well Rehabilitation	65,000	75,000	80,000	80,000	80,000
Dry Well Rehabilitation	30,000	60,000	60,000	60,000	60,000
Control System Improvements	45,000	55,000	55,000	55,000	55,000
Emergency Generators/Bypass Pumping	-	60,000	-	-	-
Submersible Pump Replacement	60,000	75,000	75,000	75,000	75,000
Station Rehab. Design	-	110,000	-	-	-
Station Rehab. Construction	-	-	910,000	-	-
Electric Service Improvements	30,000	40,000	40,000	40,000	40,000
General Building Improvements	10,000	20,000	20,000	20,000	20,000
Sewer Total	3,186,010	1,925,000	2,090,000	1,725,000	1,180,000
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	60,000	60,000	60,000
GIS IT Total	100,000	40,000	60,000	60,000	60,000
Non-Departmental					
VOIP Upgrades	20,000	-	-	-	-
Non-Departmental Total	20,000	-	-	-	-
Total Capital Projects	6,443,056	4,780,000	4,545,000	4,710,000	2,665,000
Total Expenditures/Projects	20,143,215	18,727,140	18,867,345	19,420,705	17,761,995
Ending Working Capital - Projected	\$ 4,788,728	\$ 4,264,492	\$ 3,644,509	\$ 3,255,876	\$ 5,173,341

CAPITAL IMPROVEMENT PROGRAM CAPITAL OUTLAY FY 2020

Fund	Department	Description	Cost
General Fund			
Unassigned Fund Balance:			
	Information Technology		
		Invoice VOIP Upgrades	\$ 37,000
		OnBase Upgrade	\$ 20,000
		Spare Replacement Computers	\$ 8,500
		Network Data Switches	\$ 19,250
			<u>\$ 84,750</u>
	Inform Tech-Theatre		
		Notification Light BOC System	\$ 7,000
		Portable Mixer	\$ 1,500
		Projection Screen	\$ 2,000
		Projector	\$ 14,000
			<u>\$ 24,500</u>
	Planning		
		2 Large Screen Monitors - City Planner 1100 X 2	\$ 2,200
		1 Laptop - City Planner	\$ 2,300
			<u>\$ 4,500</u>
	Police		
		Refrigerator/Freezer for Property/Evidence	\$ 5,000
		Watchguard In Car Video	\$ 15,300
		Laptops	\$ 16,000
		Desktops/Tablets/Monitors	\$ 19,000
		Sheriff's Office TRITEC Upgrades	\$ 16,000
			<u>\$ 71,300</u>
	Fire		
		Ram Air Bunker Gear Dryer for Station 71	\$ 8,460
		Replace 4 EMS Bicycles & Equipment	\$ 5,000
		Card Reader @ Station 71 Entry Door	\$ 3,000
		PC Workstations - 2	\$ 6,000
			<u>\$ 22,460</u>
	Facilities Maintenance		
		Sherri Jacobs - Replacement PC/Monitor	<u>\$ 2,800</u>
	Recreation		
		Replacement Computers (2)	<u>\$ 5,000</u>
	Library		
		3 Replacement Computers and Monitors for Staff	\$ 8,400
		Books, E-books, Audiobooks, DVDs, CDs, Publications Databases, Digital & Other M	\$ 107,511
			<u>\$ 115,911</u>
	Roads & Streets		
		Melissa Sellers - Replacement PC/Monitor	<u>\$ 2,800</u>
	Non-Departmental		
		Tablets for BOC-City Manager-City Clerk	<u>\$ 10,000</u>
		General Fund Unassigned Total	<u>\$ 344,021</u>
Restricted Fund Balance:			
	Cemetery Perpetual Care Fund:		
		New Sod	<u>\$ 20,000</u>
		Buffalo Turbine Debris Blower	\$ 5,700
		Pull Behind Club Car Seater	\$ 3,000
		John Deere 60" Mower	\$ 11,000
		Automatic Gate Jasmine Ave	\$ 12,000
			<u>\$ 31,700</u>
		Cemetery Perpetual Care Fund Total	<u>\$ 51,700</u>
	Donations:		
	Library Memorial		
		Digital Resources, Items for Special Collections	<u>\$ 12,000</u>
		General Fund Restricted Total	<u>\$ 63,700</u>
		General Fund Total	<u>\$ 407,721</u>

**CAPITAL IMPROVEMENT PROGRAM
CAPITAL OUTLAY FY 2020**

Fund	Department	Description	Cost
Special Revenue Fund			
	Law Enforcement Programs		
	Federal Equitable Sharing	SWAT Equipment	\$ 10,000
	Special Programs		
	Public Art Fund	Public Art Projects to be Determined	\$ 100,000
	Land Preservation Fund	Future Approved Land Purchases	\$ 48,000
		Special Revenue Funds Total	\$ 158,000
Enterprise Funds			
	Sanitation		
	Solid Waste	New Shed	\$ 20,000
		Splash Park - Double Dumpster Corral	\$ 16,000
		Additional Upgraded Trash Containers for Parks	\$ 30,000
			\$ 46,000
		New Kubota Refuse Vehicle With Grabber Arm	\$ 50,000
		Replace 2007 Ranger (5439) With A 3/4 Ton Truck With Long Bed	\$ 35,000
			\$ 85,000
		Total Sanitation Fund	\$ 151,000
	Water-Sewer Fund		
	IT GIS	Trimble Satellite GPS Receiver	\$ 15,000
	Meter Repair/Maint	Purchase of Boom Truck	\$ 85,000
		Total Water-Sewer Fund	\$ 100,000
	Golf Course	New Beverage Cooler	\$ 3,500
		Total Golf Course Fund	\$ 3,500
		Enterprise Fund Total	\$ 254,500
		Grand Total	\$ 820,221

