



CITY of CASSELBERRY

Florida



ADOPTED BUDGET

OCTOBER 1, 2019—SEPTEMBER 30, 2020

CITY OF CASSELBERRY, FLORIDA

Adopted Annual Budget Fiscal Year 2020

City Commission

Charlene Glancy, Mayor/Commissioner
Anthony Aramendia, Vice Mayor/Commissioner
Andrew Meadows, Commissioner
Bill Hufford, Commissioner
Mark Busch, Commissioner

City Manager

James R. Newlon

City Attorney

Catherine D. Reischmann

City Clerk

Donna G. Gardner

Administrative Services

Andy Brooks, Director

Community Development

Christopher Bowley, Director

Finance

Carol A. Conroy, Director

Police

Larry D. Krantz, Police Chief

Public Works

Mark Gisclar, Director



This page intentionally left blank.

TABLE OF CONTENTS

Adopted Annual Budget

October 1, 2019 – September 30, 2020

Table of Contents

Government Finance Officers Association Budget Award.....	1
Location	2
Mission Statement, Core Values and Vision.....	3
Mission Statement	3
Core Values	3
Vision.....	3
City Goals and Objectives for Performance Management.....	4
Introduction	4
Fiscal Year 2020 Goals and Objectives.....	5
GOAL #1 – Planning.....	5
GOAL #2 – Financial	5
GOAL #3 – Infrastructure.....	6
GOAL #4 – Recreation and Open Space.....	6
GOAL #5 – Transportation.....	6
GOAL #6 – Public Safety.....	7
Casselberry at a Glance	9
At a Glance	9
Statistical Analysis	13
Budget Message	14
Budget in Brief	18
Highlights of Note in the Adopted Budget for FY 2020	19
Comparative Schedule of Department Staffing.....	23
Conclusion.....	24
Introduction	26
Fiscal Year 2020 Adopted Budget.....	26
About the Budget.....	26
Budget Process	27
FY 2020 Budget Calendar at a Glance.....	28
Budget Document Organization	29
Financial Structure	31

FY 2020 Adopted Budget Development	33
Ten-Year Stormwater Budget.....	44
Expenditures	47
Financial Policies	49
Debt Service Table (1)	52
Debt Service Table (2)	53
Department Fund/Matrix FY 2020	54
Revenue and Expenditure/Expense Summaries	56
Budget Summary Fiscal Year 2020.....	57
Comparative Years Summary - All Appropriated Funds	58
Comparative Years Summary - Governmental Funds: General Fund.....	59
Comparative Years Summary - Governmental Funds: All Other Appropriated	60
Comparative Years Summary - Enterprise Fund: Water and Sewer.....	61
Comparative Years Summary - Enterprise Funds: All Other Appropriated	62
Revenues By Source Summary - All Appropriated Funds	63
Sources and Uses of Funds Summary - All Appropriated Funds.....	67
Expenditures By Object Category Summary - By Fund: All Appropriated Funds	70
Expenditures By Object Category Summary - By Department: All Appropriated Funds.....	72
Organizational Chart	74
Comparative Schedule of Department Staffing.....	75
Administration Department.....	76
City Commission (General Fund)	80
City Manager/City Clerk (General Fund)	82
Legal (General Fund)	84
Administrative Services Department	87
Human Resources/Risk Management (General Fund)	91
Procurement and Contract Management (General Fund).....	93
Information Technology (General Fund).....	95
Equipment Replacement (General Fund).....	97
Community Development Department.....	100
Planning (General Fund).....	104
Economic Development (General Fund)	106
Code Compliance Section (General Fund).....	108
Planning (Community Redevelopment Agency Fund)	110
Building Safety (Building Safety Fund)	112
Code Compliance (Equipment Replacement Fund)	114
Economic Development (Lake Concord Park Development Fund).....	116

Finance Department 119

- Accounting (General Fund) 123
- Management & Budget (General Fund) 125
- Customer Service (Water and Sewer Fund) 127
- Meter Service (Water and Sewer Fund) 129

Non-Departmental 132

- Non-Departmental (General Fund) 135
- Non-Departmental (Stormwater Utility Fund) 137
- Non-Departmental (Community Redevelopment Agency Fund) 139
- Non-Departmental (Infrastructure Sales Surtax Fund) 141
- Non-Departmental (Solid Waste Fund) 143
- Non-Departmental (Building Safety Bureau Fund) 145
- Non-Departmental (Debt Service Fund) 147
- Non-Departmental (Equipment Replacement Fund) 149
- Non-Departmental (Capital Improvement Fund) 151
- Non-Departmental (Lake Concord Park Development Fund) 155
- Non-Departmental (Water and Sewer Fund) 157
- Non-Departmental (Renewal/Replacement Fund) 160
- Non-Departmental (Capital Improvement Fund) 162
- Non-Departmental (Casselberry Golf Club Fund) 164

Police Department 167

- Police (General Fund) 171
- Police (Police Education Fund) 173
- Police (Law Enforcement Trust Fund) 175
- Police (Municipal Impact Fee Fund) 177
- Police (Equipment Replacement Fund) 179

Public Works Department 182

- Parks Maintenance (General Fund) 189
- Recreation (General Fund) 191
- Engineering (General Fund) 193
- Streets Maintenance (General Fund) 195
- Fleet Maintenance (General Fund) 197
- City Facilities (General Fund) 199
- Parks Maintenance (Parks and Recreation Impact Fees Fund) 201
- Engineering (Local Option Gas Tax Fund) 203
- Stormwater (Stormwater Utility Fund) 205
- Recreation (Multimodal Impact Fee Fund) 207

Parks Maintenance (Infrastructure Sales Surtax Fund)	209
Engineering (Infrastructure Sales Surtax Fund).....	211
Streets Maintenance (Summerset Wall Fund)	213
Solid Waste (Solid Waste Fund)	215
Engineering (Street Light Fund)	217
Parks Maintenance (Equipment Replacement Fund)	219
Streets Maintenance (Equipment Replacement Fund)	221
Fleet Maintenance (Equipment Replacement Fund)	223
Facilities (Equipment Replacement Fund).....	225
Stormwater (Equipment Replacement Fund)	227
Engineering (Capital Improvement Fund).....	229
Streets Maintenance (Capital Improvement Fund)	231
Stormwater (Capital Improvement Fund).....	233
Distribution & Collection (Capital Improvement Fund)	235
Leisure Services (Lake Concord Park Development Fund)	237
Streets & Fleet Maintenance (Lake Concord Park Development Fund).....	239
Stormwater (Lake Concord Park Development Fund)	241
Administration (Lake Concord Park Development Fund).....	243
Distribution & Collection (Lake Concord Park Development Fund).....	245
Inventory Control (Water and Sewer Fund)	247
Administration (Water and Sewer Fund).....	249
Distribution & Collection (Water and Sewer Fund)	251
Lift Stations (Water and Sewer Fund)	253
Water Reclamation (Water and Sewer Fund).....	255
Water Production (Water and Sewer Fund).....	257
Distribution & Collection (Renewal/Replacement Fund)	259
Lift Stations (Renewal/Replacement Fund)	261
Water Reclamation (Renewal/Replacement Fund).....	263
Water Production (Renewal/Replacement Fund)	265
Distribution & Collection (Capital Improvement Fund)	267
Parks Maintenance (Casselberry Golf Club Fund)	269
Appendix A	272
Classification / Pay Grade Schedule for Fiscal Year 2020.....	273
General	273
Public Safety – Police.....	277
Shared Position Allocation	278
Appendix B	280

Projected Changes in Fund Balances Fiscal Year 2020.....	281
FY 2020 Budget Fund Balance Increase (Decrease)	281
FY 2020 Budget Net Liquid Assets (NLA) Increase (Decrease)	281
Projected Changes In Fund Balances Fiscal Year 2020.....	282
Appendix C	284
Seminole County and Municipalities Property Tax Rates	285
Local Millages by Fiscal Year.....	285
Millages Applied to All Residents by Tax Year:	285
Seminole County & Municipalities Property Taxable Value Comparison	286
Seminole County & Municipalities Property Taxable Value Comparison (Cont.).....	287
Statistical Analysis Assessed Value vs. Taxable Value	288
Assessment and Taxable Value by Municipality (Tax Year 2018)	288
General Fund Revenues and Expenditures Five Year Trends - Actual.....	289
General Fund Revenues and Expenditures Five Year Trends (Cont.).....	290
General Fund Five Year Trends.....	291
Water & Sewer Fund Profit & Loss - Five Year Trends - Actual.....	292
Water & Sewer Five Year Trends.....	293
Statistical Analysis	294
Statistical Analysis (Cont.)	295
Departmental Personnel Counts by Year	296
Statistical Analysis (Cont.)	297
Capital Improvement Program.....	299
Overview.....	301
Acquisition Type.....	302
Capital Improvement Projects by Funding Source.....	303
5-Year Capital Projects and Equipment Purchases	304
Routine Capital Outlay < \$25,000	308
5-Year Capital Projects and Operating Budget.....	309
Significant Non-Routine Projects.....	311
Glossary	312
Glossary of Terms & Acronyms	313



This page intentionally left blank.

Government Finance Officers Association Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Casselberry
Florida**

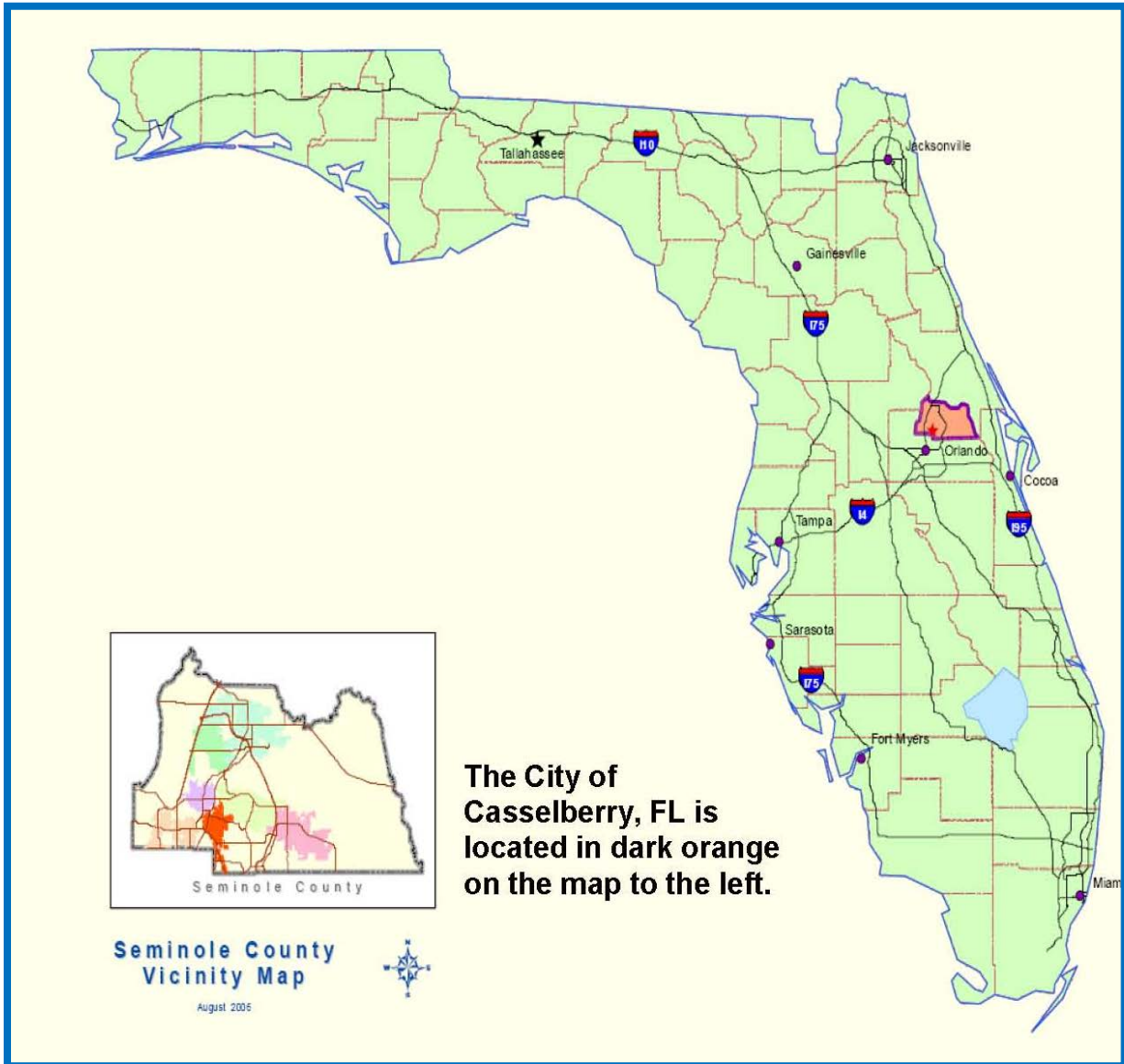
For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director

LOCATION



Driving time and distance to:		
Orlando	20 Minutes	13 Miles
Closest Beach (Atlantic Ocean)	1 Hour	52 Miles
Miami	4 Hours	250 Miles
Atlanta	7 Hours	450 Miles

MISSION STATEMENT, CORE VALUES AND VISION

MISSION STATEMENT

Committed to protect and enhance the quality of life within its community.

CORE VALUES

The City of Casselberry values...

- A strong sense of community where individuals, groups, and businesses are well connected through infrastructure, opportunities for economic growth and shared pride in the city.
- Enhanced public and employee health, safety, and welfare.
- Environmental stewardship.
- Diversity and benefits achieved from unique people, ideas, and culture.
- Demonstrated ethics with honesty, integrity, and morality.
- Respect of, and quality service for, citizens, customers and fellow employees.
- Continuous improvement through employee and organizational development.
- Innovation, adaptability, effectiveness and efficiency.
- Collaboration, partnerships, and participation to achieve desired results.
- Equity, equality, fairness and uniform enforcement of laws and regulations.
- Fiscal responsibility, sustainability and prudent resource management.
- Personal responsibility and accountability.

VISION

A vibrant, affordable, diverse, and progressive community where citizens feel safe, enjoy their neighborhoods, and access their city government.

It is envisioned that in 2020 Casselberry will be:

- A thriving small City (population range 29,000-30,000) in an enhanced suburban setting.
- The gateway city to Seminole County.
- An economically strong city with a pro-business focus fostering local business start-ups and expansions.
- An environmentally sensitive community promoting stewardship with the natural environment.
- An expanding cultural city supporting both the visual and performing arts experiences for our residents.
- A community that supports quality schools and life-long learning.
- A transportation crossroads with easy access to the Orlando region via a complete multi-modal system of pedestrian, bicycle, transit and road facilities.
- Committed in its support for children and families.
- A community that honors diversity, free of prejudice, bigotry and hate, with an open door to new residents.
- A place that all can call home to live healthy, happy, productive lives.

CITY GOALS AND OBJECTIVES FOR PERFORMANCE MANAGEMENT

INTRODUCTION

The City of Casselberry's Strategic Plan is a dynamic plan that changes and adapts to reflect the needs and desires of the community. The goals and objectives represent the outcome of discussions by the City Commission for the City's Strategic Plan. The Commissioners will continue to review these goals and objectives as they strive to promote Casselberry as a highly desired place to live, raise a family, and do business. From the results of the discussions, the City Commission formulated those desired outcomes into both global and specific goals: *Planning, Financial, Infrastructure, Recreation and Open Space, Transportation, and Public Safety.*

The City of Casselberry's Five-Year Goals are guided by its Mission and Vision Statement, which are founded on the basic values that guide all of its actions and reflect what is expected from City employees and elected officials. The goals are comprehensive and formulated to support the long-term vision of Casselberry. They are expressed through a series of specific objectives.

The strategic plan helps identify where Commissioners want the City to be at some point in the future and defines how it is going to get there. By setting objectives to achieve those goals, a roadmap is created to provide the employees with a unified approach to achieve the Mission and Vision Statement. Strategic planning also assists the City Commissioners in allocating resources to pursue the goals and objectives. These resources include operating funds, capital assets and human resources. While each of the various components of a strategic plan is essential to its success, proper resource allocation is an important element to effectively achieve the vision of the City Commission.

Much progress has been made in the last several years in achieving the five-year goals. Millage rates have been maintained while continuing to provide the same efficient, effective services to the citizens and businesses of Casselberry. The City continues to be a safe, family friendly community through effective public safety services. Recreational and transportation opportunities have increased through construction of multi-purpose trails and the use of sharrows (road markings) to identify bike routes throughout the City. Water quality improvements have been achieved through pipe replacement programs. Sewer and stormwater pipe improvements have been made through pipe lining, which extends the life of the pipe and fortifies it. The City continues to define itself as an arts community. Many cultural events are held free of charge to the community both in the City parks and at the City Art House. Significant progress has been made in the road rehabilitation and tree planting programs, revitalizing the community one street at a time. The City sustains a consistent workforce through providing competitive wages to highly qualified employees. A consistent work force is also achieved through a supportive work environment, which in turn creates high employee morale. Progress continues toward the five-year strategic plan, and staff makes steps toward the strategic goals by working closely together to implement the short-term goals and objectives of the City Commission.

FISCAL YEAR 2020 GOALS AND OBJECTIVES

GOAL #1 – Planning

GOAL: Provide a high quality living environment for all residents; provide for a sound economic future through proper development and redevelopment.

- Objective 1:** The City shall encourage the redevelopment and renewal of economically underutilized or blighted areas and encourage the elimination of uses inconsistent with the approved future land use plan.
- Objective 2:** The City shall ensure the protection of its historic, cultural and natural resources and environmentally sensitive land.
- Objective 3:** The City shall ensure the availability of suitable land for public utility facilities necessary to support proposed future development and promote social interaction through site design.
- Objective 4:** The City shall discourage the proliferation of urban sprawl by encouraging infill development and redevelopment.
- Objective 5:** The City shall protect residential areas from the negative impacts from encroachment by incompatible land uses.
- Objective 6:** The City shall strive to foster a sense of identity and community pride by creating a sense of place in neighborhoods and public spaces.
- Objective 7:** The City shall promote energy conservation and reduce greenhouse gas emissions by promoting the redevelopment of inefficient land use patterns and enhanced pedestrian access to reduce vehicular miles traveled.
- Objective 8:** The City shall ensure an adequate supply of housing at various levels of affordability and work toward the elimination of substandard housing.

GOAL #2 – Financial

GOAL: To safeguard the public assets of the City and assure that the City is operating in a fiscally responsible manner.

- Objective 1:** The City shall maintain a ledger of accounts and accurately report on the financial position of the City.
- Objective 2:** The City shall report annually according to Generally Accepted Accounting Principles (GAAP) and submit to external audit.
- Objective 3:** The City shall be constrained by a budget adopted by the City Commission.
- Objective 4:** The City shall operate in compliance with State law, local ordinance and carefully considered internal policies and procedures.
- Objective 5:** The City shall invest liquid assets according to policy to first minimize risk and then seek reasonable return.
- Objective 6:** The City shall timely pay its obligations to creditors, vendors and employees in compliance State law and local policies and procedures.

Objective 7: The City shall bill its customers timely and accurately and deliver excellent customer service.

GOAL #3 – Infrastructure

GOAL: Provide, maintain, protect and plan for environmentally sound infrastructure to support potable water, sanitary sewer, stormwater and solid waste utilities.

Objective 1: The City shall maintain, improve and expand its utility infrastructures to provide for adequate levels of service within its utilities to meet current and future needs.

Objective 2: The City shall ensure the conservation of water and reduce per capita demand through techniques and programs including structured rates to customers to discourage high usage.

Objective 3: The City shall operate its utilities in a fiscally responsible manner.

GOAL #4 – Recreation and Open Space

GOAL: Develop, operate and maintain the interconnected system of neighborhood and community parks, recreation and open space facilities.

Objective 1: The City of Casselberry shall provide public open space and recreation facilities, ensure that the public has proper access and expand open space opportunities for the residents.

Objective 2: The City shall improve the quality of life of its residents by promoting, preserving and sustaining the various cultural arts in its community.

Objective 3: The City shall incorporate historic resources as a component of its activities and programs.

Objective 4: The City shall maintain, improve and expand its recreation and open space facilities according to approved plans.

GOAL #5 – Transportation

GOAL: Ensure the planning and provision of a safe, efficient, balanced and economically feasible transportation system that meets the needs of existing and future land use activity, while maintaining environmental, residential, and economic compatibility.

Objective 1: The City shall promote a balanced approach to future mobility needs within the City with a multimodal focus that emphasizes complete streets that are well maintained.

Objective 2: The City shall ensure regional connectivity while respecting the City's local needs.

Objective 3: The City shall implement transportation improvements while protecting neighborhoods and environmentally sensitive lands.

Objective 4: The City shall fund transportation projects through available dedicated funding sources and seek new sources for future projects.

GOAL #6 – Public Safety

GOAL: Promote community safety, with a focus on law enforcement, transportation and pedestrian safety, street lighting, public utilities and code compliance.

- Objective 1:** The City shall cause the Police Department to work in partnership with the Community to protect life and property, solve neighborhood problems and enhance the quality of life in the City.
- Objective 2:** The City shall follow a policy of Complete Streets whereby, when possible, all road projects should be designed to comfortably accommodate all users to the fullest extent to include driving, walking, bicycling, public transportation and the needs of the disabled.
- Objective 3:** The City shall provide street lighting in public rights of way through an assessment program to serve all residential and commercial properties.
- Objective 4:** The City shall maintain a public stormwater conveyance system which, where possible, minimizes the risk of flooding and protect public waterways from untreated runoff and monitor and protect the quality of surface water resources.
- Objective 5:** The City shall cause the mandatory collection and removal of solid waste materials discarded by the public through residential and commercial franchises.
- Objective 6:** The City shall operate a potable water system whereby water is treated according to Federal, State and local regulations and distributed to residential and commercial customers that is safe for human consumption.
- Objective 7:** The City shall operate a sanitary sewer system whereby wastewater is reclaimed at water plants for treatment according to Federal, State and local regulations and safely returned to the natural environment.
- Objective 8:** The City shall promote the public health, welfare and public safety through non-criminal enforcement of local codes through a Code Compliance Division.



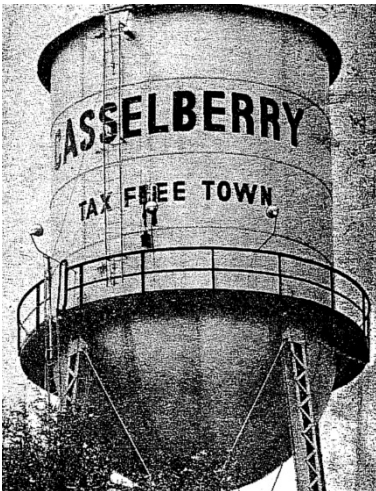


This page intentionally left blank.

CASSELBERRY AT A GLANCE

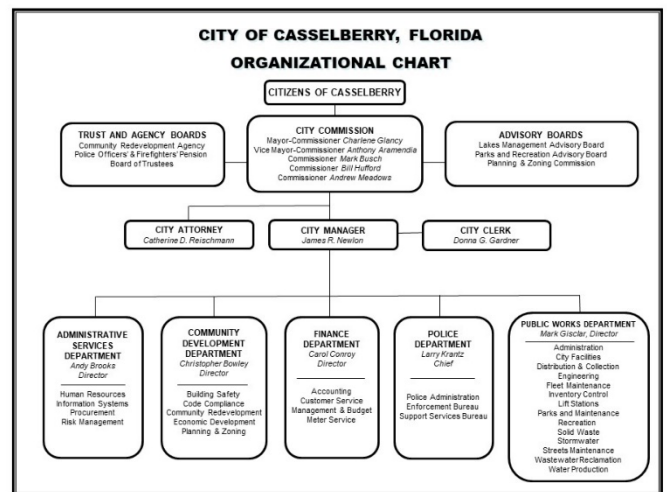
At a Glance

Casselberry is a culturally-enriched and dynamic city with a central location that makes it a coveted place to live in Central Florida. The City started as a vision and grew into a sizeable suburb that lies in Seminole County approximately 13 miles northeast of Orlando. Two major roadways, U.S. Highway 17-92 and State Road 436, intersect in Casselberry, connecting the City to all of Central Florida and providing commercial corridors that give residents, visitors, and business entrepreneurs easy access to an array of restaurants and retail shops, office and commercial space, and top-rated healthcare facilities.



In 1926, Hibbard Casselberry of Winnetka, Illinois settled in the area and bought 3,000 acres of land as an investment along a new highway (US 17-92). He turned that land into a fernery, which became one of the largest in the world, and this area became known as Fern Park. A general store was opened in 1928, followed by the opening of the Fern Park Post Office in 1930. Growth continued during the next decade when a large portion of the fernery was converted into a housing development, a water company was established, and a tax-free town was proposed. This proposal became a reality some two years later, on October 10th, 1940, when the “tax-free” Town of Casselberry was officially incorporated and Hibbard Casselberry became the town’s first mayor. The Town of Casselberry was later reincorporated as the City of Casselberry in 1965.

In 1976, after 36 years as a tax-free town, Casselberry City residents voted to institute property taxes. Another change by the citizenry occurred in 1990 with the decision to replace the City’s strong mayor with a Commission/City Manager form of municipal government. Five Commissioners, one of whom serves as Mayor, are elected at staggered intervals to serve four-year terms. The Commission, in turn, appoints a professional City Manager to oversee daily City operations. The City has 207 full-time and 7 part-time employees who provide the labor force to support City operations. These operations consist of all municipal and water/sewer utility services, police protection, sanitation, road maintenance, parks and recreation, planning and community development, and administrative support activities for City governmental programs.





In addition to its dedicated workforce, the City also advocates strong community involvement through a number of voluntary citizen boards. These boards assist the City Commission by reviewing various City-related issues and making recommendations for Commission consideration. They include the Planning and Zoning Commission, Parks & Recreation Advisory Board, Police Officers' & Firefighters' Pension Board of Trustees and Lakes Management Advisory Board. These Boards are indicative of the public-private partnerships and commitment toward progress and expansion in the City as demonstrated by its citizens.

Casselberry's current official population is estimated to be 29,778, a far cry from the population of 407 in 1950; and the City encompasses an area of approximately 7.6 square miles. Located within the City boundaries are 22 parks, some of which offer recreational activities including basketball, baseball and soccer, while other parks offer a more passive use within the City's neighborhoods. In addition, outdoor enthusiasts appreciate that there is a City-owned golf course, two community centers, the multi-purpose Casselberry Greenway Trail, the Blueway Trail for water enthusiasts, a dog park, and more than two dozen lakes, some of which offer enjoyment opportunities for fishing, canoeing, kayaking, and paddle boarding. Various entertainment events are held throughout the year and continue to grow in popularity including art exhibits, jazz concerts, blues festivals, car shows and recreational programs for the young and older alike.



The City of Casselberry is located in the Seminole County school district, an extremely desirable place to raise a family due to its outstanding reputation for quality education. Seminole County Public Schools (SCPS) is the 12th largest school district in Florida and is 60th nationally with more than 67,000 students and 10,000 employees. SCPS is a leader in education throughout Central Florida and the State and is widely recognized as a Premier National School District with an "A" grading from the Florida Department of Education. The City of Casselberry is home to two of those highly-rated public schools - Casselberry Elementary and South Seminole Middle School. In addition, there are also two

private schools located within the City - Lake Forrest Preparatory School and The Geneva School, which is moving to a new location in Casselberry. Construction of a larger multi-phase campus encompassing 38.8 acres will consist of numerous classroom buildings, a gymnasium, athletic fields, batting cages and associated parking areas. The first two phases are nearing completion and the school is expected to open for the fall session that starts in August 2019.



A diverse mix of commercial and financial establishments can be found within the City, which provides easy access to numerous shopping, eating and banking choices. In addition, a number of small business parks/industrial centers are located throughout the City where a variety of professional services are offered or light industry and/or fabrication may take place.

The selection of residential housing in Casselberry continues to expand and includes small neighborhoods, large gated communities, and a number of condo/apartment complexes that are available at varying price ranges for families, singles and retirees. Construction of the 20-unit Concord Drive Townhomes project, as well as development of the new 8-unit two-car garage townhome project known as Lake Howell Crossings, are both underway with similar additional projects currently going through the site plan/permitting approval process with the City.



On the commercial side, current construction projects include the 27,892 sq. ft. multi-tenant two-story mixed use "Axios" building at the major intersection of U.S. Hwy. 17-92 and State Road 436, which is intended to house a number of various healthcare providers. A Wawa convenience store/gas station on the major roadway of State Road 436, and a SunTrust Bank with free-standing drive-up teller machines on one of the three commercial parcels directly across from Casselberry City Hall, are also in progress.

The SunTrust building, and restaurant/retail establishments which are planned to follow on the remaining two parcels, will dramatically improve and enhance this area on the commercial corridor of U.S. Hwy. 17-92.





Expansion of Lake Concord Park, the City's premier site for many of its art and musical events, also continues with the acquisition of adjacent or neighboring land for future park development. Plans for additional parking accommodations to serve patrons attending the Park and City Hall are a priority for the future and a current goal the City is striving to achieve. Another objective recently approved by the City Commission is to explore financial options for upgrades and improvements to a number of other existing City's parks as well, to ensure continued recreational opportunities are provided for the enjoyment of City residents and the community as a whole.

The changes and additions that have occurred, both past and present, coupled with exciting plans for the future, are indicative of the City's continuing transformation to the vibrant City you see today. As more development and redevelopment projects are realized, this transformation will continue well into the future.

Statistical Analysis

HISTORY, GOVERNMENT AND SIZE	
Date of Incorporation	October 10, 1940
Form of Government	Commission/City Manager
Total Area	7.6 Square Miles

POPULATION DEMOGRAPHICS	
Total Population	29,778
Population Density (<i>Pop. Per Sq. Mile</i>)	3,608
Median Age	39.2
Average Household Size	2.32
Median Household Income	\$ 46,125
Per Capita Income	\$ 26,157
Unemployment Rate	3.1%
White	76%
African American	10.5%
Other Races	13.5%
Hispanic Origin (Any Race)	26.1%

PUBLIC SAFETY	
Number of Police Stations	1
Number of Sworn Police Officers	59

PARKS AND RECREATION	
Park Acreage	105
Number of Community Parks	3
Number of Neighborhood Parks	19
Number of Trails	3

PUBLIC WORKS (Streets in FY17-18)	
Miles of Streets	67
Streets Resurfaced (tons/asphalt)	3,170

UTILITIES (Water in FY17-18)	
Miles of Water Mains	222
Number of Fire Hydrants	1,401
Miles of Sanitary Sewers	134
Miles of Reclaimed Mains	42

ECONOMICS	
2018 MAJOR EMPLOYERS	2018 MAJOR TAXPAYERS
1. Walmart	1. BPP Alphabet MF Newport
2. Publix (2 stores)	2. Vinings FL Partners LLC
3. Avant Healthcare	3. DDRM Casselberry Commons
4. DynaFire	4. PBH Stonecastle LP
5. City of Casselberry	5. Reflections Property LLC

BUDGET MESSAGE



City of Casselberry

City Manager

95 Triplet Lake Drive, Casselberry, Florida 32707 ▪ Telephone (407) 262-7700, Ext. 1130
Fax (407) 262-7745 ▪ Email jnewlon@casselberry.org

September 23, 2019

Ms. Charlene Glancy, Mayor/Commissioner
Mr. Anthony Aramendia, Vice Mayor/Commissioner
Mr. Andrew Meadows, Commissioner
Mr. Mark Busch, Commissioner
Mr. Bill Hufford, Commissioner

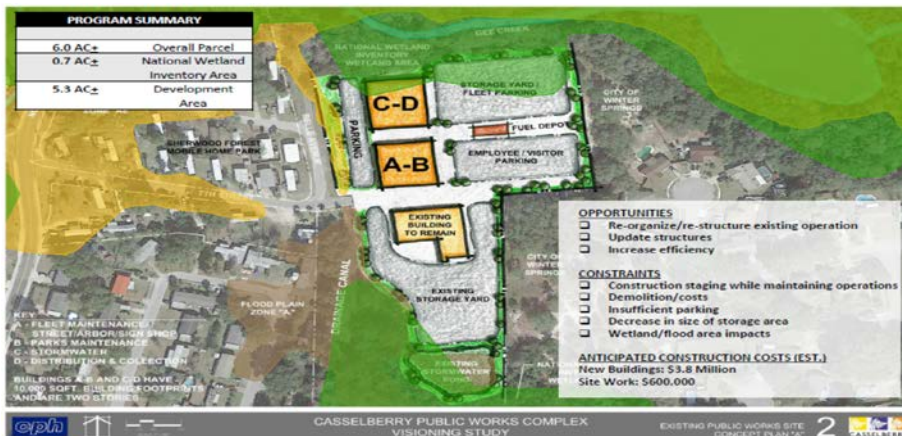
Re: **Adopted Fiscal Year 2020 Budget**

Honorable Mayor and Members of the City Commission:

I am pleased to present to you the Adopted Operating and Capital Budget for the City of Casselberry for Fiscal Year (FY) 2019/2020.

Casselberry has completed comprehensive long-range planning. These plans are now being implemented. The City is entering a phase of significant investment in public infrastructure and facilities. Planning and construction for many major initiatives will take place during FY 2020. A description of some of these projects follows.

Complete Renovation of the Public Works Complex – The Public Works Department operates out of a location on 7th Street east of North Winter Park Drive. Within the complex are buildings and other facilities that support Streets, Parks, Stormwater and Utilities. Fleet maintenance takes place there. Heavy equipment, materials and supplies are stored there. The City Commission directed that this area be completely renovated. It is presently under design. Bentley Architects and Engineers was selected for that purpose and Wharton Smith has been contracted to be Construction Manager at Risk (CMAR). Together with staff, planning will continue into FY 2020 when later in the year construction is expected to begin. A debt issue is proposed to fund construction and is estimated to be \$10,000,000.



Complete Street Reconstruction of Concord Drive – Concord Drive is a road on the southwest end of the City that runs between Anchor Road and US Hwy. 17-92. Here, drainage issues and the need for stormwater infrastructure drives the urgency of the project. That said, the City would use the opportunity to make complete street design changes with new sidewalks, raised curves and gutters, landscaping, decorative streetlights and park-like amenities around newly created retention areas. Planning is complete subject to permitting by the St. John's River Water Management District (SJRWMD). Construction is expected to be bid in the first quarter of FY 2020. Funding has been set aside in the Stormwater, Infrastructure Surtax and the Water and Sewer Utility Funds. This money will be rolled over into FY 2020 by budget amendment.



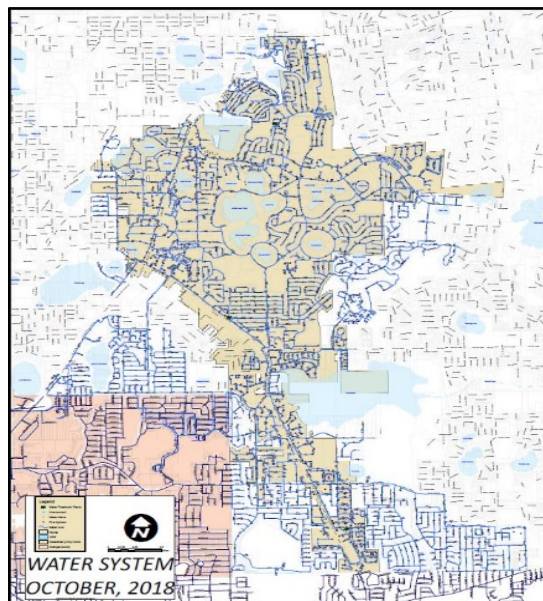
Complete Street Reconstruction of Lake Kathryn Circle – This road is on the north end of the City and follows the eastern shoreline along Lake Kathryn. It is a major cut-through road and has incomplete sidewalks. These improvements will include road narrowing, wide shoulder buffers and an 8-foot sidewalk on the east side of the road. Decorative street lights are being considered as well. Planning is underway and completion is expected by the end of FY 2020. Construction is expected to be bid in the summer and commence early in FY 2021. Funding has been set aside in the Stormwater, Infrastructure Surtax and the Water and Sewer Utility Funds. This money will be rolled over into FY 2020 by budget amendment.



Relocation of the Police Station – The City’s Police Station is located on US Hwy. 17-92 next to Lake Concord Park. Design and structural problems, as well as the need to provide for future growth, has made clear that major renovations will be necessary. The City purchased land off Wilshire Blvd. in 2014 as a possible site for the relocation of the Police Station so that the current Police Station site could be freed to better synergize with Lake Concord Park. The City Commission had directed in FY 2018 that staff plan to move the Police Station to Wilshire Blvd. Funds are proposed in the amount of \$800,000 so that Architects/Engineers will be engaged to plan this endeavor in FY 2020. Construction may be bid in FY 2021.



Comprehensive Utility Meter Replacement – The City of Casselberry operates a Water and Sewer Utility that extends well beyond the City limits and encompasses about fourteen square miles. The meters are read monthly by pedestrian meter readers using touch read “wands” to upload and temporarily store data. There are nearly 20,000 meters in service and most are fifteen years old or older. It is proposed that all meters be replaced in one comprehensive effort. Technology would be upgraded to Advanced Metering Infrastructure (AMI). This would allow meter data to be accessed digitally through a network. Billing would be more efficient and customer service could have near “real time” access to customer data so alarms can bring timely attention to anomalies and customer inquiries can be efficiently answered. This project is expected to be planned and implemented in FY 2020. It is expected to cost about \$9,000,000 and will be funded with a debt issue.



Lake Concord Park Expansion – The Community Redevelopment Agency (CRA) has committed \$1,000,000 to expand Lake Concord Park and provide for needed parking. This initiative is consistent with the findings of a parking study and the CRA’s Redevelopment Plan. Property was identified as best suited for this purpose just west of City Hall. It would be assembled with City-owned land to both the north and the south. The fully assembled parcel would be well suited for additional parking and may become the site for a parking structure. The City has sought unsuccessfully to reach an agreement with the property owner. In June, 2019 the City petitioned the Circuit Court to condemn the property in eminent domain and convey title to the City. A hearing has been scheduled and it is expected the matter will be resolved in FY 2020. Funding has been set aside in the CRA and General Funds. This money will be rolled over into FY 2020 by budget amendment.



Many other significant projects will be progressing in FY 2020. The Water and Sewer Utility has recently acquired land that will allow for the renovation and expansion of a major lift station on Seminola Blvd. The Howell Park water treatment plant is in bad need of renovation. These projects are in planning. Water mains are to be replaced in the Eastbrook and English Estates neighborhoods and a sewer force main will be replaced in Forest Brook. These projects will begin in FY 2020 and overlap into FY 2021. The City will build a facility to reduce nutrients on Queens Mirror Lake. Seven miles of roads will be repaved in FY 2020. The City is planning to replace about one-half mile of perimeter wall for the Sausalito Shores community with funds provided through a debt issue and costs to be recovered by special assessment. This was authorized in FY 2019 and will overlap into FY 2020.

The City is working to implement a Parks, Recreation, Pathways and Open Spaces Master Plan. Attention is focused on major improvements in consideration for five existing parks and the development of a new park in north Casselberry. The Parks and Recreation Advisory Board has recommended to the City Commission that the City improve these parks and ask the voters by referendum to approve the issue of bonds for funding. The City Commission has considered the matter and has authorized a question to be placed on a ballot for the voters to decide during the Presidential primary election on March 17, 2020.

The City of Casselberry is on the move.

BUDGET IN BRIEF

The FY 2020 Adopted Budget is an aggressive one that augments its recurring revenues with major, debt funded capital projects. These include the renovation of the entire Public Works Complex on 7th Street (\$10,000,000) and the replacement of all utility system meters with upgraded technology (\$9,000,000). The recurring debt service has been contemplated and can be managed without increasing taxes or changing the utility rate structure. The FY 2020 Adopted Budget City-wide comes to \$73,109,335, which is 38% over the FY 2019 Adopted Budget. The total budget for the City is composed of spending plans for ordinary government and utility operations and extraordinary uses of restricted funds for major capital projects.

The General Fund is that subdivision of the City supported by various taxes and fees and that is associated with the provision of most municipal services. The Adopted Budget for the General Fund is \$20,486,316, which is 7% greater than FY 2019. The General Fund budget is balanced through the one-time reduction of accumulated reserves in the amount of \$528,623. This drawdown allows for the extraordinary investment of \$800,000 to develop architectural plans for a new police station.

The growth in the General Fund budget can be traced first to large capital projects. Total salaries and benefits paid to the employees that work out of the General Fund will be higher by \$664,267 or 6%. This allows for raises for general employees (3%) and the absorption of high increases in health insurance premiums (17%) entirely by the City. In FY 2019, the City approved a three-year agreement with the Police collective bargaining unit. Increases to salaries effective for FY 2020 are to be 5%.

The economy is strong, the State and the Nation is nearly at full employment, and it is predicted to continue. Economists also predict that when unemployment is low, employers compete in the labor market with higher salaries. The City has paid to general employees a raise every year since the end of the "Great Recession."

The City collects property taxes from a Community Redevelopment District along US Hwy. 17-92. The City and Seminole County have to pay some of these taxes back (TIF) into a Community Redevelopment Agency (CRA) to be reinvested to make improvements in the district. The City's TIF contribution to the CRA will grow an additional \$47,930 to be \$474,033 in FY 2020. That combined with the contribution from Seminole County would make total TIF revenue budgeted for FY 2020 to be \$1,231,252. Revenue for FY 2020 exceeds that which was forecast in the CRA redevelopment plan by \$284,348.

Debt Service will grow \$430,723 in FY 2020 over that paid in FY 2019. This is partly due to the Sausalito Shores subdivision wall project and the addition of one more layer of 5-year capital leases to replace ten patrol vehicles in the Police Department fleet.

HIGHLIGHTS OF NOTE IN THE ADOPTED BUDGET FOR FY 2020

- The City Commission lowered the millage rate last year and it will remain the same at 3.0519 mills in FY 2020. The City is anticipated to experience an increase of 7.11% of taxable property value applicable to FY 2020 and the City will budget to collect about \$4,858,896 in property tax revenue to support its \$20.4 million General Fund budget. This amount is not the gross levy. It is net of early payment discounts afforded taxpayers and other collection expenses.
- A salary merit/COLA increase is provided in an amount of 3% for all general employees. Members of the collective bargaining unit represented by the Fraternal Order of Police (FOP) will receive an increase of 5% due to the three-year agreement approved by the City Commission which went into effect in FY 19. Salary increases are planned to be implemented in January 2020. Inflation is predicted to be 2.3% in FY 2020 and the unemployment rate is expected to be 3.5%.
- The cost of employee health insurance benefits to the City will grow with the FY 2020 renewal by 17%. The increase is proposed to be carried by the City.
- The City's Neighborhood Improvement Grant program continues with its focus supporting neighborhoods to achieve a greater sense of identity and community. The funding provided is \$50,000 in the Community Development Planning Division.
- The City's employee roster has increased by 6 full-time positions. Already approved by the City Commission was the addition of one (1) Staff Assistant II in the reorganization of the Police Department. Five (5) other positions are requested with this proposal which will be discussed further in this message.
- Consolidation of Fire and Emergency Medical Services from the City into Seminole County are bound under terms within an interlocal agreement. The agreement provides for an annual payment (if necessary) from the City to Seminole County to make the County whole for its cost to provide these services within the City. The first payment under the agreement occurred in FY 2016 and was \$694,414. The amount for FY 2017 was \$449,090 and it dropped to \$131,019 in FY 2018. The amount for FY 2019 is not yet known but the City has reserved \$594,522 this year. \$422,673 has been budgeted in FY 2020.
- Water and sewer rates were set by ordinance following a rate study adopted on October 30, 2017. The ordinance raised base rates about 2.5 % overall for FY 2020. The rate study was used to set rates that would yield revenues to support Water, Sewer and Reclamation operations and a capital improvement plan over five years through FY 2022.
- A master plan was adopted by resolution on September 25, 2017 for Stormwater and Lakes Management. The master plan expanded the level of service provided to more lakes for aquatic plant management. It set rates to provide resources for Stormwater and Lake Management operations and for a ten-year capital improvement plan. The Stormwater and Lake Management utility fee is scheduled to increase in FY 2020 from \$8.40 per Equivalent Residential Unit (ERU) to \$8.65.
- Rates for residential garbage collection and street light assessments are not proposed to change.
- Budgeted capital improvement projects include:
 - General Fund
 - New Police Station – Design
 - Sausalito Shores border wall reconstruction
 - Equipment Replacement
 - Police Patrol Vehicles (10)
 - Code Compliance Vehicle (1)
 - Streets 1/2 Ton Extended Cab Pickup (1)
 - Parks 1/2 Ton Extended Cab Pickup (1)
 - Stormwater Streetsweeper (1)
 - D&C Valve Truck, Lead Truck and Maintenance Trailer (1)

- Water Production 1/2 Ton Pickup Truck (1)
- Golf Course Parking Lot Lighting (1)
- Transportation and Stormwater Projects
 - 3/4 Ton Pickup w/ Lift Gate and Winch (1)
 - Queens Mirror Nutrient Reduction Facility
 - Quail Pond Circle Complete Street/Pedestrian Connectivity Improvements
- Capital Improvement
 - New Public Works Department Complex (long-term note funding)
- Water and Sewer Utility
 - Water Main Replacement – Eastbrook 1 and English Estates
 - Various Gravity Sewer Lining
 - Sewer Force Main Replacement - Sausalito
 - Lift Station #31 Bend-in-the-Road Renovation - Design
 - System Wide Storage Tank Rehab - Howell Park
 - System Wide Customer Meter Replacement / Upgrade

Several appropriated projects from FY 2019 will roll forward through amendment into FY 2020 for completion outside of this budget document. These include:

- Concord Drive - Road, Utility and Drainage Improvements Project
- Casselton Drive - Road, Utility and Drainage Improvements Project
- Lake Kathryn Circle - Complete Street Reconstruction
- Gravity Sewer Lining in Winter Woods
- Water Main Looping - US Hwy. 17-92
- Water Reclamation Facility Improvements
- Seven miles of road paving
- Howell Park Water Treatment Plant Renovation
- Seminola Master Lift Station Rehab
- Seminola Force Sewer Main Expansion
- Lake Concord Park Expansion for Parking

Property Taxes

The City’s taxable value “base” has appreciated 7.11% into FY 2020 over FY 2019. This is the seventh consecutive year of growth since the “Great Recession.” Value growth was driven by appreciation of existing taxable values and new construction and annexations, bringing new taxpayers to share the load. Total taxable value has now exceeded the pre-recession, high level that peaked in FY 2007. It’s taken thirteen years to recover.

Taxable Value		
Budget Year	\$ Million	% Change
FY 2007	\$ 1,414	25.90
FY 2008	\$ 1,598	13.00*
FY 2009	\$ 1,504	(5.90)**
FY 2010	\$ 1,320	(12.20)***
FY 2011	\$ 1,146	(13.18)***
FY 2012	\$ 1,073	(6.37)***
FY 2013	\$ 1,033	(3.73)***
FY 2014	\$ 1,057	2.27

Budget Year	\$ Million	% Change
FY 2015	\$ 1,094	3.52
FY 2016	\$ 1,148	4.93
FY 2017	\$ 1,210	5.40
FY 2018	\$ 1,284	6.28
FY 2019	\$ 1,532	19.56
FY 2020	\$ 1,641	7.11

* HB1B - State Legislature mandated property tax cut

** Amendment 1 - Property exemptions, real estate decline, and caps on growth in millage rates

*** Economic Recession

The Department of Revenue requires that the City report its “rolled-back rate” for millage to determine what rate (when applied to the new year) would cause a tax levy in approximately the same amount as the year before. This is without considering new construction and annexations. For FY 2020, the City proposes to set its millage rate at 3.0519, the same rate as the previous year. Because taxable values have grown higher for FY 2020, the rolled-back rate calculates to be a little lower. For FY 2020 the rolled-back rate is estimated to be 2.8624 mills.

The following table shows the difference in what the City would levy for FY 2020 at the adopted millage rate as compared to the rolled-back rate. This is a gross levy and differs from the net collections used for budgeting.

FY 2020	Adopted	Rollback	Variance
Millage	3.0519	2.8624	0.1895
Revenues (gross)	\$ 5,009,172	\$ 4,698,140	\$ 311,032

Since the passage of “Property Tax Reform”, the Florida legislature has sought to limit the growth in the property tax levy. It has been highly scrutinized and controlled. Keeping pace with what the law allows, the levy cannot easily grow from one year to another faster than the rolled-back rate. The levy under State statute is required to be measured against a rate of per capita income (PCI) for Florida citizens. This rate is updated each year by the Florida Department of Revenue. For FY 2020 per capita income was recognized to grow at a rate of 3.39%. That is the increment applicable to FY 2020 that a city may raise its millage above the roll-back rate with a simple majority vote and grow the levy at a rate Floridians can presumably afford. The table below shows the difference between rolled-back rate and one that was set with the PCI as the standard for growth. For FY 2020 PCI as a growth standard would add \$159,209 to the levy.

FY 2020	Rollback w/ PCI	Rollback	Variance
Millage	2.9594	2.8624	0.0970
Revenues (gross)	\$ 4,857,349	\$ 4,698,140	\$ 159,209

During the last several years, as property values plummeted, the City did not set its levy according to PCI or even to rolled-back. Casselberry held its millage rate while its levy fell 35%. The Florida legislature allows credit for past reduction in tax levies. It requires the calculation each year of an “Adjusted Current Year Rolled-back Rate” to set the limit on how high a levy may be with a simple majority vote. Given the City’s responsible behavior in recent years, the adjusted rolled-back rate is now much higher. The Adjusted Rolled Back Rate for FY 2020 is estimated to be 7.3720 mills and could raise \$12,099,877 in gross taxes.

The Adopted Budget has been prepared so that the millage rate remains at 3.0519 mills and provides \$4,858,896, which is 97% of the gross levy. The levy will be an increase over FY 2019 because of the growth in overall taxable values boosted by new construction and annexations. The value growth is also known to be derived not just from ordinary appreciation of continuously owned properties limited by “Save Our Homes”

legislated protections, but significantly from realized gains as new taxpayers purchase properties at higher values and invest in Casselberry that adds to the total of all property owners subject to City property taxes.

Staffing

City-wide staffing increased by 6 full-time employees. The City Commission has already approved of one of these positions which is the Staff Assistant II in the reorganization of the Police Department. Five positions are new here and requested with this budget.

- Building Official
- Community Service Officer (CSO)
- Facilities Custodian
- Utility Service Worker/Utility Technician I/II (2 positions)

The Building Official will be hired directly and the City will no longer pay a contractor to provide this high level function. A Staff Assistant position approved in FY 2019 in the Building Division is being shifted to Administration under the direction of the City Clerk. It will still be located at the front counter and funding split between the General Fund and Building Fund. The CSO will allow one staff member to be regularly assigned to monitor the Police Station lobby to be able to provide immediate service and not pull a patrol officer off the road. A third facilities custodian will provide coverage over the weekend for facilities open seven days and assist after events programmed at rental facilities like the Recreation Center. The additional Utility Service Workers will enhance service by being dedicated to the valve and hydrant preventive maintenance program. Within the program is the annual unidirectional flushing program mandated by the Florida Department of Environmental Protection that is done to improve water quality to some customers. The City has not consistently administered this program in the past.

COMPARATIVE SCHEDULE OF DEPARTMENT STAFFING

	FY 2019 FT	FY 2019 PT	Change FT	Change PT	FY 2020 FT	FY 2020 PT
ADMINISTRATION DEPARTMENT						
City Commission	0	5	0	0	0	5
City Manager/City Clerk	5	0	1	0	6	0
	<u>5</u>	<u>5</u>	<u>1</u>	<u>0</u>	<u>6</u>	<u>5</u>
ADMINISTRATIVE SERVICES DEPT.						
Human Resources	4	0	0	0	4	0
Procurement & Contract Management	3	0	0	0	3	0
Information Technology	3	0	0	0	3	0
	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10</u>	<u>0</u>
COMMUNITY DEVELOPMENT DEPT.						
Planning	6	0	0	0	6	0
Economic Development	1	0	0	0	1	0
Code Compliance	5	1	0	0	5	1
Building Safety	2	0	0	0	2	0
	<u>14</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>1</u>
FINANCE DEPARTMENT						
Accounting	6	0	0	0	6	0
Management and Budget	1	0	0	0	1	0
Customer Service	5	0	0	0	5	0
Meter Service	3	0	0	0	3	0
	<u>15</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>
POLICE DEPARTMENT						
Police	<u>68</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>70</u>	<u>0</u>
PUBLIC WORKS DEPARTMENT						
Parks and Maintenance	10	1	0	0	10	1
Recreation	7	0	0	0	7	0
Engineering	3	0	0	0	3	0
Streets Maintenance	13	0	0	0	13	0
Fleet Maintenance	3	0	0	0	3	0
City Facilities	3	0	1	0	4	0
Stormwater Utility Fund	9	0	0	0	9	0
Administration	6	0	0	0	6	0
Distribution and Collection	14	0	2	0	16	0
Lift Stations	5	0	0	0	5	0
Water Reclamation	7	0	0	0	7	0
Water Production	8	0	0	0	8	0
Inventory Control	1	0	0	0	1	0
	<u>89</u>	<u>1</u>	<u>3</u>	<u>0</u>	<u>92</u>	<u>1</u>
TOTAL PERSONNEL	<u>201</u>	<u>7</u>	<u>6</u>	<u>0</u>	<u>207</u>	<u>7</u>
PERSONNEL CHANGES			<u><u>6</u></u>	<u><u>0</u></u>		

CONCLUSION

Casselberry has worked hard to reposition itself in the eyes of the public. Strong, dependable infrastructure makes the City a great place to do business. Successful emphasis on redevelopment has made Casselberry a place where business wants to move and invest. The City's focus on creating a sense of place and community has made Casselberry somewhere people want to come and live. The City is poised to take the gains it has achieved without raising its millage rate and invest even more into its business districts, neighborhoods, parks, roads and utilities.

The Adopted Budget for FY 2020 continues the progress that has been made. Quality services will be provided with a lean work force. The City-wide Adopted Budget totals \$73,109,335 which is about 38% more than the Adopted Budget for FY 2019. The growth can be traced to debt leveraged funding for major capital projects focused on the advancement of City Commission's goals and objectives.

The millage rate for FY 2020 for the City of Casselberry remains unchanged at 3.0519 mills. Growth in taxable values drives the growth in tax revenue for the City. That said, the growth in tax revenue can be correlated to the growth in Florida Per Capita Income.

I would like to thank the Department Directors and staff for their assistance and cooperation in crafting the Adopted Budget. The City is fortunate to have so many skilled, talented and devoted public servants who stand ready to pursue the City's goals and objectives. The spirit of teamwork and shared responsibility makes it possible to excel. I would especially like to recognize the Finance Director Carol Conroy and Budget Accountant CJ Kaawach for their assistance in preparing the FY 2020 Adopted City Budget. It has been prepared to best reflect the values and vision of the City Commission and the Citizens of our Casselberry community.

Sincerely,



James R. Newlon
City Manager



This page intentionally left blank.

INTRODUCTION

Fiscal Year 2020 Adopted Budget

About the Budget

The City of Casselberry's budget serves as much more than just a financial plan. It also meets four essential purposes:

Policy Document

The Adopted Budget serves to inform the reader about the City of Casselberry and its policies that guide prioritization for the spending of resources. The City Manager's Budget Message provides a condensed analysis of the Adopted Budget, highlighting the central issues in developing the budget as well as establishing the theme for the fiscal year. The Adopted Budget includes the organization-wide financial and programmatic policies and goals that address long-term financial issues, as well as short-term operational policies that direct the development of the annual budget. The Adopted Budget provides information about the services the City will provide for the fiscal year beginning October 1, 2019 and ending on September 30, 2020.

Financial Plan

The Adopted Budget demonstrates the financial plan of the City, detailing the costs associated with providing municipal services and how the services will be funded. The Budget Summaries provide the reader with an at-a-glance view of all appropriated funds' revenue sources and expenditures/expenses by program, object category, and fund. The Adopted Budget explains the underlying assumptions for revenue estimates and analyzes significant revenue trends. In addition, projected beginning and ending fund balances are shown for the fiscal year in Appendix B, demonstrating the anticipated changes in fund balances from one year to the next to assist in future planning. A five-year capital improvement plan is included, which assists management in allocating appropriate future resources for capital needs, in addition to being able to consider the operating impact of capital outlay.

Operations Guide

The Adopted Budget provides detailed information on how the City and departments are organized. A summary of sources and uses is provided to review summarized information on how money is collected and spent in the current year. Within the departmental sections, the reader is provided information about the activities, services and functions that are carried out by each department in support of the overall City Commission goals and objectives. Also included is an organization chart, authorized positions, budget highlights and budgetary appropriation. Each division demonstrates the resources used for the operations of the various programs the City provides.

Communications Device

The Adopted Budget provides the reader with summary information to assist with understanding revenue sources and planned fiscal spending that support the established goals and objectives. Included in the Adopted Budget document is a table of contents and a glossary to enable the reader to locate information and to understand the terminology used throughout the document. Charts, graphs and tables are strategically used to provide a visual demonstration of the narrative presented. The City Manager's Budget Message provided at the beginning of the Adopted Budget document provides the reader with a condensed analysis of the financial plans for fiscal year 2020 for the City of Casselberry.

Budget Process

Budgetary Basis

Budget for the governmental funds use the current financial resources measurement focus and the modified accrual basis. Revenues are recognized when they are measurable and available and expenditures are recorded when a commitment is made. Debt service is budgeted using current financial resources measurement. The enterprise funds' budget is prepared on an accrual basis. Commitments are also recorded when a commitment is made. The distinguishing difference is that revenues are recognized when they are obligated to the City, such as at the time service is provided (in the case of the utility fund).

Budget Procedures

Florida Statute Sec. 166.241 requires that municipalities establish a fiscal year beginning October 1 and ending September 30. In accordance with the Charter of the City of Casselberry, the City Manager prepares and recommends to the City Commission a budget for the next succeeding fiscal year. The City of Casselberry's annual budget is a public policy process resulting in a fiscal plan for the allocation of municipal resources to achieve results in specific programs. The Finance Department coordinates the budget process, which begins in March and ends in September. This process combines financial forecasting and fiscal strategizing which identify challenges, opportunities and causes of fiscal imbalances to assist with the development of a long-term financial plan that ensures fiscal sustainability. The process is designed to identify City Commission goals and objectives, identify service requirements, develop strategies to meet those requirements, and to allocate resources in order to execute a plan to meet the service requirements and City Commission goals and objectives.

The budget is prepared with particular reference to the operational requirements and capital outlays needed for the maintenance and growth of the City, specifying anticipated sources and amounts of revenue as well as expenditures. The City generally desires to live within its means by keeping on-going operating costs at or below anticipated operating revenues. The City strives to provide sufficient funding for responsible operations and maintenance for the services provided, and to hire and retain an excellent work force through a competitive employee compensation package. Special attention is paid to the general fund, which provides funding for the primary governmental services such as public safety, street maintenance and parks and recreation. The main financial resource in the General Fund within direct control of the City Commission is ad valorem taxes, which is derived from real property values in the City. The City strives to diversify its revenue base to the fullest extent possible. The Water and Sewer Utility Fund, the Water and Sewer Capital Projects Fund and the Golf Course Fund are enterprise funds operated in the same manner as a business. The legally enacted budgets for these funds generate resources for anticipated operating and capital needs through fees charged to users of the services provided.

Budget Adoption

The City's budget is Adopted by fund at the object level through resolution at a public hearing held during the last scheduled City Commission meeting each September. Upon final adoption, the budget is in effect for the fiscal year, with the amounts stated therein being appropriated to the several objects and purposes named.

Public participation in the budget process is encouraged. Prior to adoption, the City Commission holds several public budget workshops to review the major issues, programs and capital projects to be included in the Adopted Budget. There are two public hearings held in September prior to final adoption of the fiscal year budget, where citizens have the opportunity to question and raise concerns about matters regarding the budget to the City Commission. The scheduled times and locations of these meetings are advertised in accordance with State of Florida statutes in a newspaper of general circulation, on the City's website and at the City Hall facilities. All budget appropriations lapse at the close of the fiscal year.

Budget Amendments

Budget Amendments are changes to the Adopted Budget that alter a fund's original budget appropriation. A Budget Amendment requires formal legislative action by the City Commission through approval at a publicly held City Commission meeting during the fiscal year. Appropriations that are re-allocated within a fund and/or division at the object level within a department and do not change the original budget appropriation may be approved by the City Manager. In addition, all capital purchases and/or changes to budgeted capital purchases must be approved by the Commission through formal legislative action. The classification detail at which expenditures may not legally exceed appropriations is at the total fund level.

Truth-In-Millage (TRIM) Requirements

Florida Statute Chapters 200 and 218 details the Truth in Millage (TRIM) requirements and requires the adoption of the millage rate and budget resolution by separate votes. The process begins with the County Property Appraiser certifying the taxable property values to the City by July 1 of each year, which are then used as a basis for determining the millage rate for the upcoming year. The resolutions for the adoption of the tentative millage rate and budget, and the final millage rate and budget, are certified by the City to the Florida Department of Revenue. In accordance with TRIM requirements, two public hearings are held. The first or "tentative" hearing is advertised on the "Notice of Proposed Property Taxes" (TRIM Notice) mailed to City property owners from the Property Appraiser's office within 55 days of the property value certification. This hearing adopts a proposed millage rate and tentative budget. The second and final TRIM hearing is then advertised in a newspaper of general circulation in Seminole County. The final TRIM hearing adopts the final millage rate and the final budget within 15 days of the tentative budget hearing. Both public hearings provide opportunity for the public to speak to the City Commission and ask questions about the tentative and final millage rates and budget for the upcoming year as presented. The final TRIM hearing is held prior to October 1.

There are three phases of the budget process: development of the Proposed Budget, adoption of tentative millage rate, and approval of the Final Budget. Listed below is the FY 2020 Budget Calendar At-A-Glance, which provides the reader with condensed information regarding the specific functions and deadlines in the budgetary process that are defined in order to meet all State and City budgetary adoption requirements.

FY 2020 BUDGET CALENDAR AT A GLANCE

Key dates in **BOLD**

Proposed:	
February 27	City Commission Pre-Budget Planning Workshop
March 4	Distribute instructions and worksheets for FY 2018/2017 operating budgets to departments
March 28	Departments submit operating and capital budget requests, organizational chart, and staffing plan to City Manager
April 1-18	City Manager and Finance Director review budget requests with Department Directors
April 22 - May 23	Finance Department prepares recommended budget and 5-yr Capital Improvement Plan under direction of City Manager
May 28 - May 30	City Manager meets individually with City Commissioners to review draft budget
June 3-13	Finance Department prints and compiles Proposed Budget for distribution
June 20	Finance Department distributes Proposed Budget to City Commission (proposed millage rate recommended)

Tentative:

July 1	Property Appraiser provides preliminary tax rolls on DR-420 (Certification of Taxable Value) to City
July 8-9	Budget Workshop
July 22	City Commission adopts proposed millage rate
July 24	Finance Director certifies DR-420 (Certification of Taxable Value) and notifies Property Appraiser
August	Seminole County Property Appraiser mails TRIM notices to property owners
September 9	First public hearing on tentative millage rate and budget

Final/Adopted:

September 19	Advertise budget hearing and budget summary in local newspaper
September 23	Final public hearing and adoption of final millage and budget
September 25	Resolution adopting final millage sent to Tax Collector, Property Appraiser, Dept. of Revenue
September 30	DR-422 (Certification of Final Taxable Value) sent and certified by City
October 14	DR-487 (Certification of Compliance) and required documents sent to FL Department of Revenue
October 23	Adopted budget posted on City website

BUDGET DOCUMENT ORGANIZATION

The budget document is organized in the following sequential parts:

- 1. Table of Contents**
- 2. About the City of Casselberry, Florida**

This opening section introduces the reader to Casselberry, FL (“the City”). Included is a map indicating where Casselberry is located in Florida, the Mission, Organizational Values, and Vision of the City, a few brief statistics about the City and history of the City.

3. City Manager’s Message

This section includes the City Manager’s message to the City Commission describing the budget, as presented, and factors that were considered in preparation of the budget.

4. Introductory Section

This section provides the reader with information helpful for understanding the City’s process in developing the annual budget. Included are narratives about the budget process, fund types and basis of budgeting, revenue sources and trends, and financial policies. The Debt Service Table and a Department/Fund matrix are also included in order to provide the reader with a consolidated financial picture of the City’s debt and the funds that the City uses to segregate the various sources and uses.

5. Summaries

This section includes comparative years’ summaries of budgeted revenues and expenditures for all appropriated funds government-wide. Summaries are further segregated by the general fund, water and sewer enterprise fund, all other appropriated governmental funds, and other appropriated enterprise funds. Detailed schedules for all appropriated funds, including revenues by source summary and sources and uses of funds, are also presented. Expenditure category summaries by fund and by department follow the overall summaries. The City’s organizational chart and a budgeted position summary are included subsequent to the expenditure category summaries.

6. Expenditures – Departmental Details

Department budgets support the goals and objectives established by the City Commission. Each departmental section provides an organizational chart, a discussion of the activities each department contributes toward operations of the City, a budget resource summary of expenditures and positions by fund/division, a narrative for additional new capital outlay items, and brief explanations of significant expenditure changes for the budget year. Following this are detailed schedules providing information on budgeted personal services, expenditures, and capital outlay by fund/departmental division line items. The capital outlay schedule includes both additional new items (AN) as well as replacement (R) items.

7. Capital Improvements

The budgeted capital improvements and other capital expenditures for the City are contained in various schedules in this section. A separate section detailing the City's five-year capital improvements is included in this document. Capital projects can deplete the assets of an organization due to the large financial commitment related to these expenditures/expenses. This section is used for planning current and future cash flows and capital commitments. It also demonstrates the City Commission's goals and objectives to the reader regarding City improvements by showing the planned projects for current and future years. Capital spending projections are displayed by funding source in a separate section detailing capital activity. Operating impact as a result of the capital spending is also reflected in this section, which quantifies the anticipated impact to ongoing operating costs.

8. Appendices

The following appendices are provided which illustrate the driving forces in the development of the budget:

- Appendix A illustrates the pay grades that the City Commission supports for employee retention, listing classification and pay grade schedules for bargaining and non-bargaining units. The City has one bargaining unit – the Florida State Lodge Fraternal Order of Police. The range of salaries illustrates the minimum and maximum possible future commitments towards base salaries.
- Appendix B depicts fund balance projection. This appendix shows the effect of the current year budget on fund balance. The City assumes that all budgeted revenues are collected and all budgeted expenditures are spent in this projection. This schedule is particularly important as the City has a fund balance reserve requirement for the General Fund and the Water and Sewer Utility Fund. This schedule shows the amount of resources that are available beyond the committed fund balance reserve to support the City's programs.
- Appendix C provides the reader with various pertinent statistical information about the City. This information provides an overall picture of the composition of the City's residents, as well as financial trend information regarding taxable values, property tax rates and significant revenues and expenditures which impact the financial decisions of the City Commission.
- A glossary of terminology is provided for reference in order to better understand this document.

FINANCIAL STRUCTURE

A fund is a fiscal and accounting entity with a self-balancing set of accounts that record 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 carrying on specific activities or attaining certain major objectives in accordance with special regulations, restrictions, or limitations. Appropriated funds are segregated by governmental funds and enterprise funds. Funds are reviewed and considered for annual appropriation based on whether the fund is a major revenue source, whether there is anticipated spending in the fund, whether the fund represents a restricted revenue source, and the importance of the fund's resources to management. Governmental funds are used to account for most of the City's tax-supported and restricted resource activities. Enterprise funds are used by the City to account for revenue sources derived from fees charged to third parties which provide for ongoing operating and capital needs. The City has fiduciary funds which are not budgeted as these resources are held by the government as a trustee and cannot be used to support the government's own programs.

Governmental Funds

The City's Governmental Funds consist of the General Fund, Special Revenue Funds, a Debt Service Fund and Capital Projects Funds.

General Fund

The General Fund is the general operating fund of the City. It accounts for financial resources that are not required to be accounted for in another fund in accordance with governmental accounting standards. Resources include taxes, franchise fees, state and local shared revenues, grants, fees, fines and forfeitures, charges for services, and miscellaneous revenues. The services provided utilizing general revenue sources include general government, public safety, physical environment and transportation, and culture and recreation.

Special Revenue Funds

Various special revenue funds utilize specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. The following are the appropriated special revenue funds the City of Casselberry has appropriated for FY 2020:

- *Police Education Fund* – To account for statutorily defined law enforcement education expenditures financed by fines levied in accordance with State Statute and local ordinance.
- *Parks and Recreation Impact Fee Fund* – To account for impact fees charged for new construction to support recreational improvements required because of new construction.
- *Local Option Gas Tax Fund* – To account for proceeds from the City's share of a six-cent local option fuel tax. Revenue must be used for transportation expenditures needed to meet the local requirements of the capital improvements element of the City's comprehensive plan.
- *Stormwater Utility Fund* – To account for revenues and expenditures related to stormwater and lake management within the City.
- *Multimodal Impact Fee Fund* – To account for impact fees charged for new construction to support transportation improvements required as result of new construction.
- *Community Redevelopment Agency Fund* – To account for the financial resources and expenditures of the City's special taxing district identified in the Community Redevelopment District.
- *Infrastructure Surtax Fund* – To account for a 1 cent sales surtax to be expended to finance, plan and construct infrastructure.
- *Tree Replacement Fund* – To account for fee payments in lieu of providing the required trees on site by property owners.

- *Municipal Impact Fee Fund* – To account for impact fees charged on new construction to fund the additional public safety services required as a result of new construction.
- *Solid Waste Fund* – To account for the revenues and expenditures related to residential solid waste management, a contracted service provided to citizens. The City is not responsible for the care and upkeep of a landfill facility.
- *Building Safety Fund* – To account for revenues and expenditures related to Florida Building Code enforcement.
- *Street Light Fund* – To account for street light special assessments used to pay for street light cost and maintenance throughout the City.

Debt Service Fund

The City utilizes a debt service fund to account for resources appropriated to meet current and future debt service requirements on governmental long-term debt. All outstanding debt related to the debt service recorded in this fund was established through private placement with banks.

Capital Project Funds

Capital project funds are utilized to account for major capital acquisition and construction activity separately from the operating activities in order to avoid distortions in financial trend information that occur when capital and operating activities are mixed. The following capital project fund is appropriated for FY 2020:

- *Equipment Replacement Fund* – To account for resources used for the capital lease purchase of significant capital items. Funding is provided from capital lease proceeds, in addition to proceeds from the sale of all governmental assets that are not surplus property. Accounting for large capital purchases in this fund reduce the impact of cost fluctuations in the general fund in order for trends in the significant revenue sources in the general fund to be more transparent.

Proprietary Funds

The City uses proprietary funds to account for its business-type activities. It has three enterprise funds that are classified as proprietary funds. These enterprise funds impose fees or charges on external users for use of the services provided.

Enterprise Funds

- *Water and Sewer Utility Fund* – User fees and other revenues charged to meet the needs of the City's utility system are recorded in this fund. Fees are charged to users to generate revenue to meet the ongoing operating and capital needs of water, sewer, and reclaimed water services provided.
- *Renewal and Replacement Fund* – A fund established to account for the capital spending of the utility system. A deposit of at least 25% of the previous fiscal year's Water and Sewer Utility Fund revenues are transferred into this fund to provide resources for capital spending. Due to the large variations in the cost of utility capital assets, capital spending is accounted for in this fund.
- *Water and Sewer System Capital Improvement Fund* – System impact fees for new hookups as well as contributions from developers of system assets are recorded in this fund to provide for future system expansion and improvements.
- *Golf Course Fund* – This fund is used to account for the City's golf course operations. The golf course is operated through a contractual agreement with a management company that manages the golf course operations. The golf course management company provides City management with their budgetary estimates for operations and, therefore, the City does not provide a budget in this fund for revenue and operations. The only appropriation for this fund is any subsidy required from the general fund to support operations along with associated golf course debt service.

A matrix of the various funds and their relationship to the departments is included at the end of this section to provide the reader with a simplified view of what funds are utilized in each department. The utilization of the funds by department may vary year-to-year, depending on the appropriated activity for the year.

FY 2020 ADOPTED BUDGET DEVELOPMENT

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2020 Adopted Budget. The City maintains a balanced budget approach in compliance with Florida Statutes section 166.029, in which the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. The General Fund, special revenue, and capital projects funds' limited revenue sources and expenditures have been allocated within the depth of the projected resources in an effort to maintain the balanced budget. The FY 2020 Adopted Budget has been developed with limited reliance on fund balance reserves, in accordance with existing policy.

Development of the annual budget begins with a financial forecast for the general fund and water and sewer utility fund (as the major funding sources for City programs) to assess the anticipated revenues and expenditures in a ten (10) year forecast. City staff meets with City Commission to review the progress of the existing fiscal year budget and future revenue and expense projections. City Commission determines the fiscal year priorities for budgeting purposes at that time in order for City staff to begin developing their individual budgets to meet those priorities.

Financial Forecast

In order to develop the ten (10) year financial forecast, the following areas were reviewed for the General Fund and Water and Sewer Utility Fund:

- Audited FY 2018 fund balances.
- The City's FY 2019 budget consumption to date.
- Trends in spending and revenue sources based on historical data.
- An analysis of the City's general fund revenues, expenditures, property tax value projections (as provided by the property appraiser), and future projected valuation (based on anticipated new development and/or land use changes).
- An analysis of financial policies as they relate to fund balance reserves per Resolution 11-2292.
- Current and projected economic conditions in the local area and anticipated legal changes enacted by State legislature.

Economic Conditions

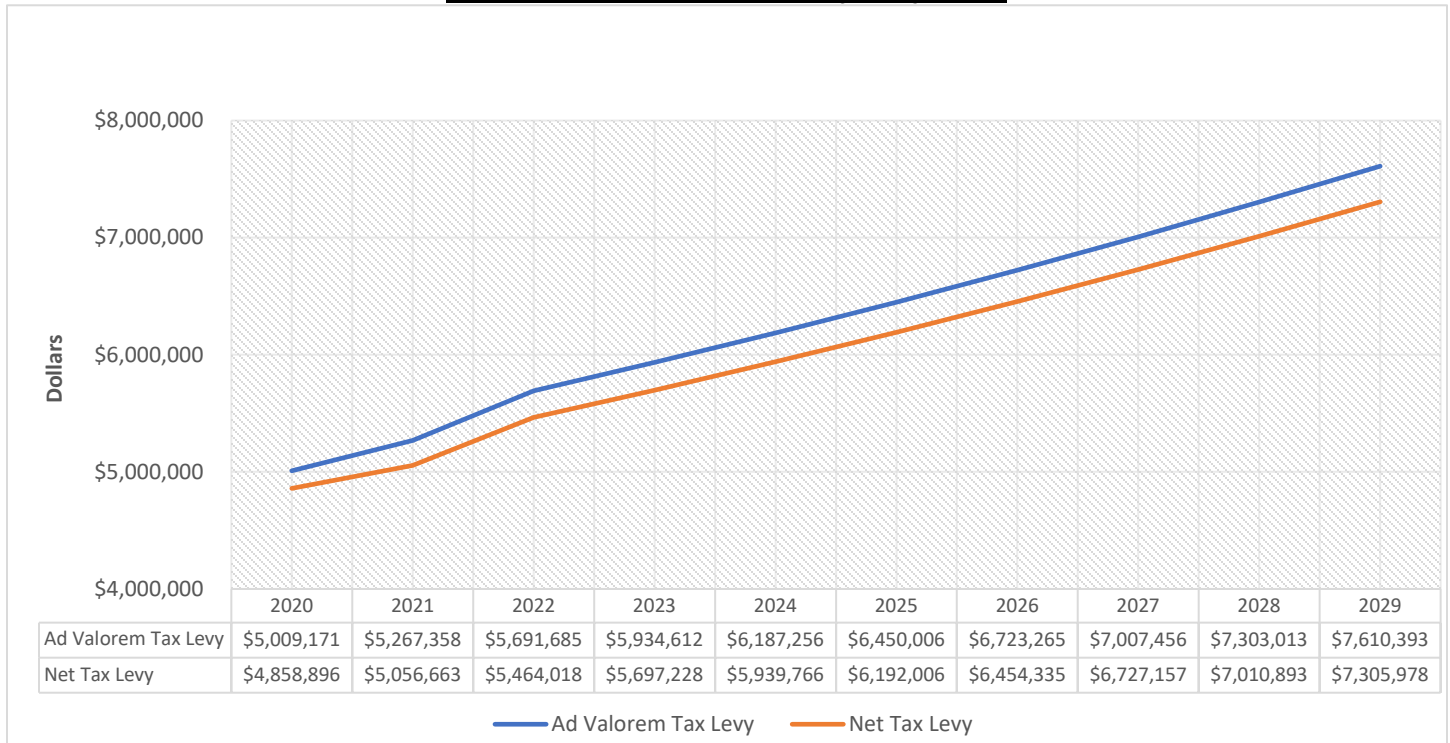
Economic conditions within have greatly improved in the last ten years. This is in large part due to the positives offered by the city to a growing population in the form of excellent schools in close proximity to home, lakes, recreational trails, widened sidewalks for safe routes to schools, a City-owned golf course, parks, a City-center at Lake Concord Park, and continual reinvestment into the community. Lake Concord Park is within the City's Community Redevelopment Area (CRA) and is used for concerts, food trucks, civic events, exercise, and recreation.

The increased City tax base is allowing for roadway and utility improvements to accommodate this population growth. The upsizing of capacity provides for more urban economic development/redevelopment, changing the City from a suburban to an urban community where people live and work. This is reflected in the construction of large apartment complexes, condominiums, and townhomes, as well as traditional single-family homes that provide for a balanced housing program for all income levels.

The mid-rise buildings support a desire to have a more walkable community. With the projects of Legacy Place, Concord Townhomes, Greenville, and Jefferson at Lake Howell, the City has a one-year plus supply of

housing inventory to offer. The increased housing options have allowed the City's population to grow by approximately 13.5% from the 2010 U.S. Census. For 2018, the City grew 3,537 residents to 29,778 and the population is expecting to trend upward through 2019. Correspondingly, the median sales price of the City increased 7.5% in 2018 to \$225,000 and that trend is projected to increase. The economic indicator of housing supply shows housing starts in construction returning to the state 2005 rate of 2-3 starts per month. To accommodate these starts, the City is processing annexation of large vacant tracts, platting assembled lands, and focusing on redevelopment.

10 Year Ad Valorem Tax Levy Projection

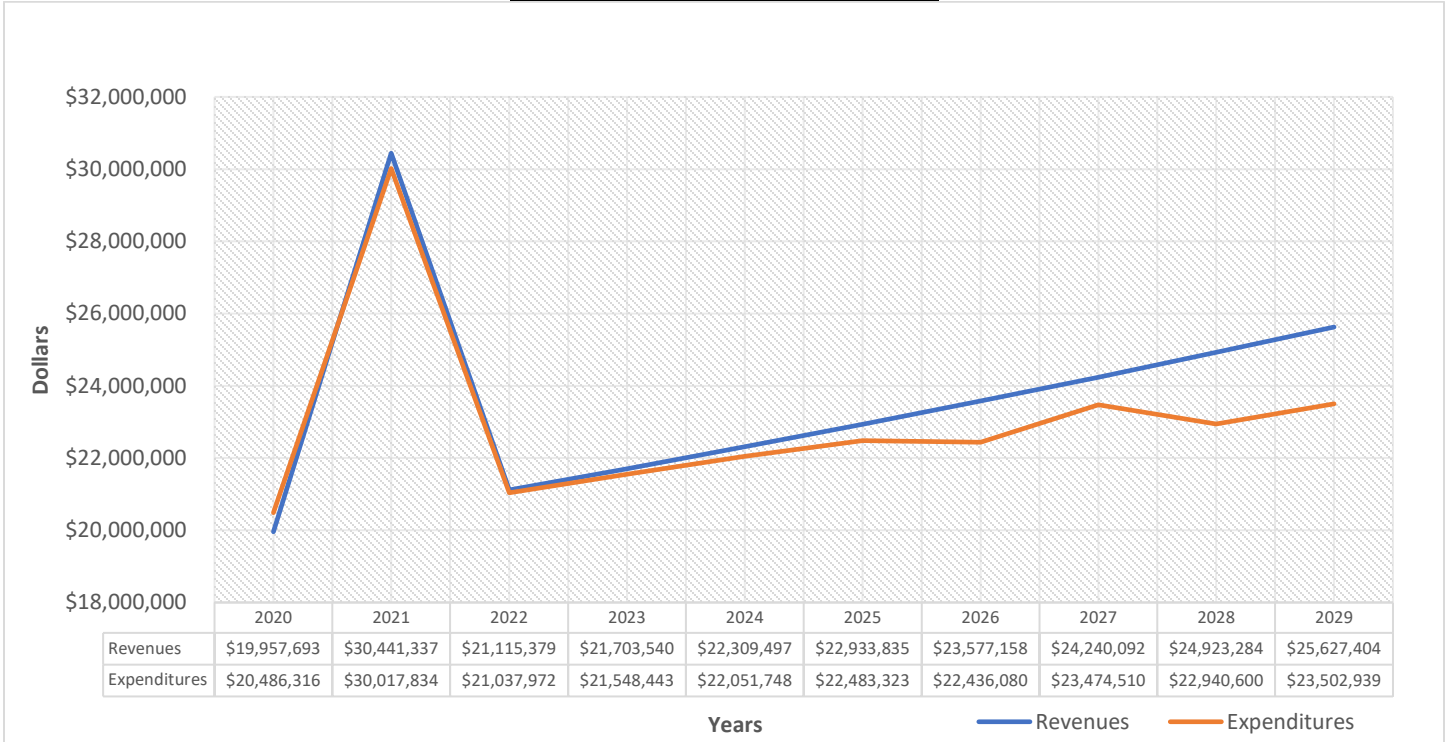


General Fund Budget Forecast

The ten-year budget forecast for the General Fund is based on the FY 2019 Adopted Budget. This forecast is favorable and essentially balances budgeted revenues versus expenditures through FY 2029. Assumptions built into the forecast are as follows:

- Ad valorem revenue will grow at a rate of 3% annually due to property appreciation and new development.
- Interfund transfers will grow at a rate of 3%.
- All other revenue will grow at a conservative rate of 2%.
- Personal services will grow at a rate of 3% for FY 2020 and thereafter.
- Operating costs will rise at a rate of 2% each year.
- Direct capital outlay will be at a conservative level in FY 2020 and increase in FY 2021 due to the construction of the Police Department compound. Direct capital outlay will be at a conservative level in FY 2022 and remain at that level thereafter.
- While some Long-term debt issues will mature as scheduled within the projection period, new debt will be secured to finance the Police Department compound in FY 2021. Capital outlay through capital lease financing is also projected for significant purchases, smoothing the impact of operational expenditures.
- All revenue will be collected and all budgeted expenditures will be spent.

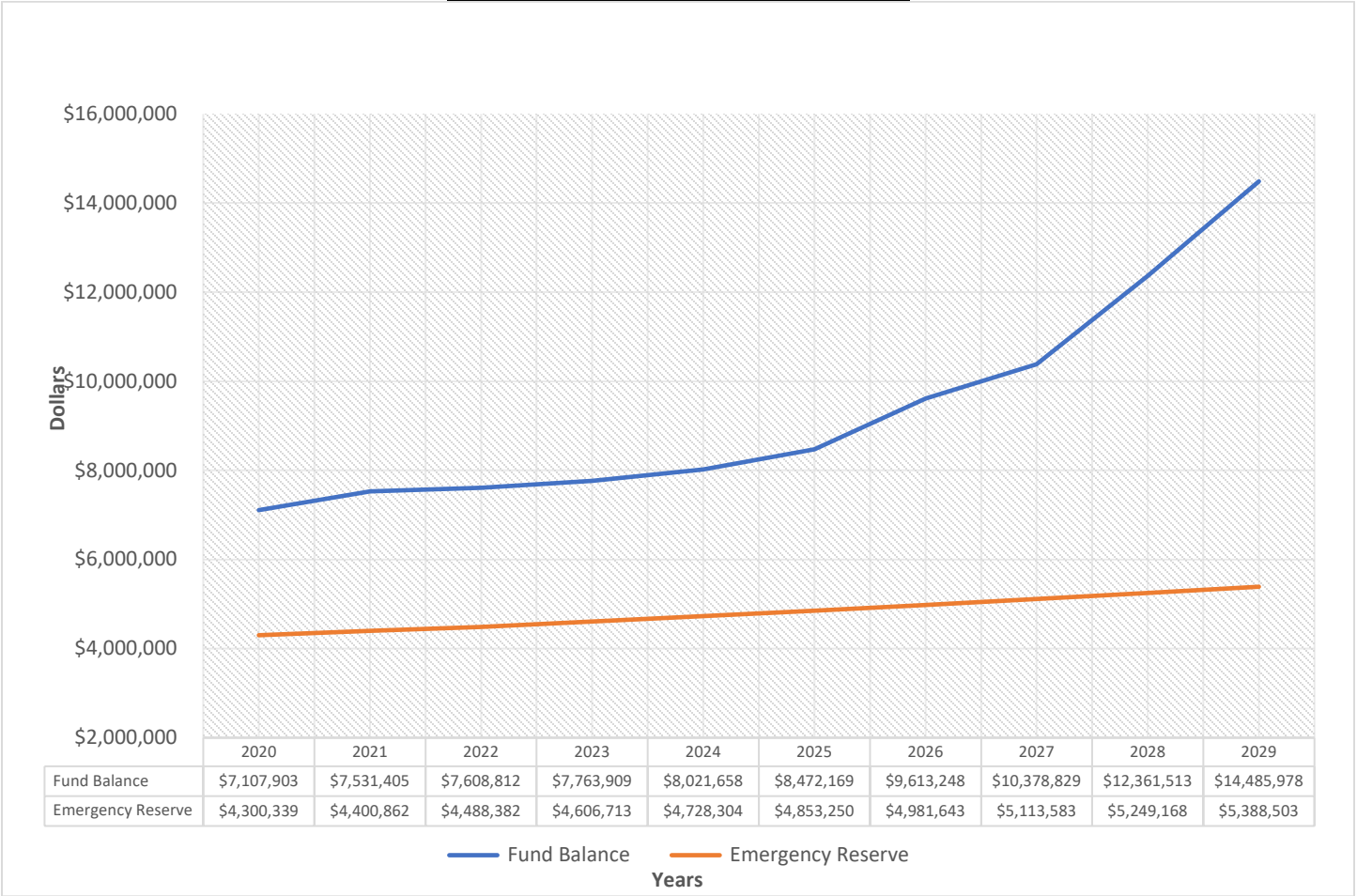
General Fund Budget Forecast



The 10-year forecast above demonstrates that expenditures slightly exceed revenues in FY 2020 while the trend slowly reverses in FY 2021 through FY 2022, the gap widens in FY 2023 through FY 2029. Future years project this trend to continue exceptional growth in taxable values due to appreciation in values and new construction. There is an anticipated drop in expenditures in FY 2022 - FY 2024 due to expiration of the obligation to reimburse Seminole County for fire consolidations costs. Expenditures return to a higher level in FY 2025 due to increases in debt service in accordance with existing debt schedules. Other expenditures steadily increase over time due to the assumptions in operational costs and personal services as stated above.



General Fund Balance and Reserve



The City Commission requires that the General Fund maintain a fund balance reserve equal to 25% of annual operating and personnel costs. This fund balance reserve is needed as a liquidity cushion and protection in case of an emergency.

Note that fund balance levels are projected to remain well above the minimum liquidity requirement through the end of the forecast period, which is a strong indicator of sustainability. Also, the forecast is very conservative, assuming all revenue is collected and every budgeted dollar is spent. Normally, the City does not spend all budgeted expenditures, while collected revenue is very close to budget. This differential serves to grow fund balance reserves.

Water and Sewer Utility Fund Budget Forecast

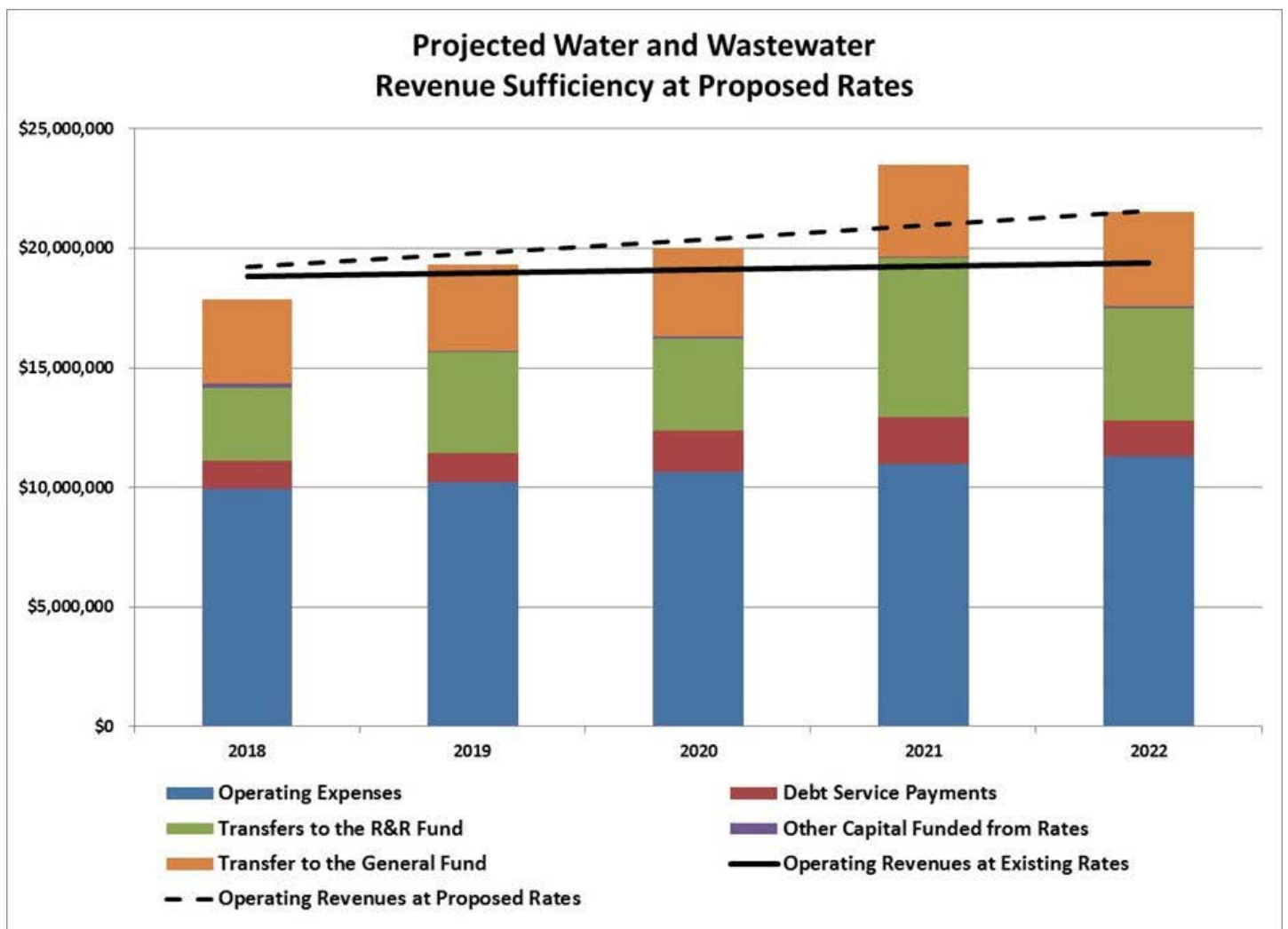
Utility rates are set through adoption of a comprehensive rate study every 3 to 5 years. The long-term projections for the Water and Sewer Utility Fund are based on the recent 2017 Utility Rate Study. Utility rate revenue requirements are based on an analysis of water, wastewater and reclaimed water system costs for the duration of the rate study. This study included adjustments in utility rates effective October 1, 2017. Key assumptions in this study are:

- A 6% increase in water and reclaimed rates for inside the City utility customers and a decrease of the outside surcharge by 50%, from 25% to 12.5% over the five-year period. The net impact to annual utility rates is 2.4% per year.
- Operating expenses to operate the utility are projected to increase an inflationary rate of 3% each year.
- Costs relative to the Iron Bridge Wastewater Treatment Plant in the bulk wastewater service agreement with the City of Orlando increase 2.4% annually.

- Personal services are anticipated to increase 3.0%.
- The bulk transmission costs for wastewater transmission grows at 3.3% per year in accordance with their projected costs. There is no additional debt planned through the transmission authority.
- Total capital planned for FY 2020 through FY 2024 amount to \$56.7 million.
- An indirect cost recovery transfer for costs associated with utility management, finance and accounting to the General Fund of \$2.1 million in FY 2020 and future increases based on the increase in labor costs annually.
- A return on investment transfer to the General Fund of 7.5% of gross revenues annually.
- Transfers from the Water and Sewer Utility Fund to the Renewal and Replacement Fund occur relative the planned capital expenses for the year

In addition, the fund balance policy adopted by City Commission in Resolution 11-2292 defines the Water and Sewer Utility Fund’s reserve requirements. The rate study assumes that a minimum fund balance in the operating fund will equal at least three (3) months of annual operations and maintenance expenses plus transfers to the General Fund

The below graph demonstrates the revenue sufficiency based on the adopted rate increases and increases in anticipated costs as detailed above.

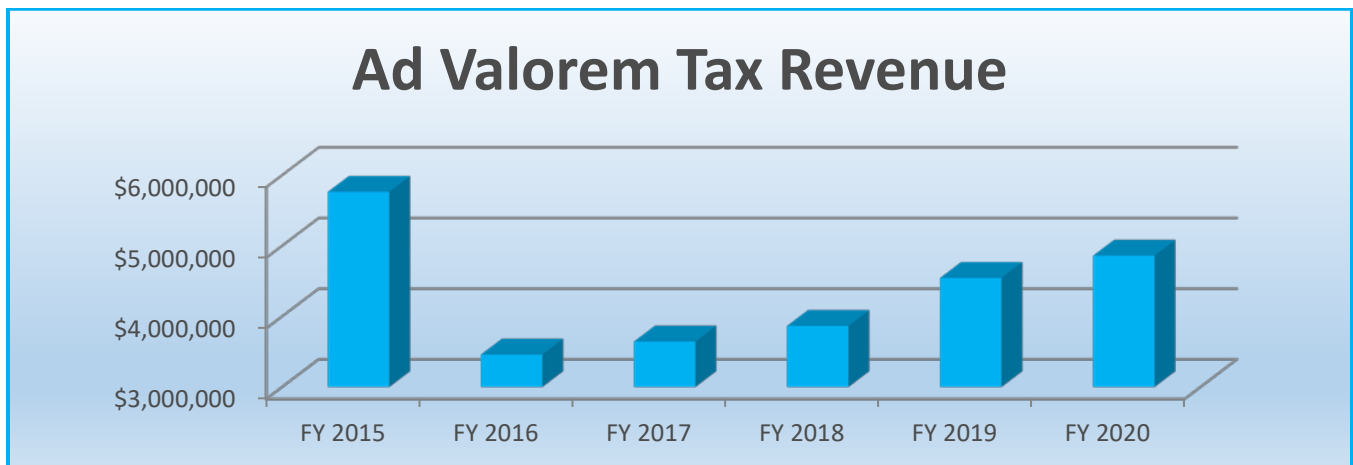


ANALYSIS OF SIGNIFICANT REVENUE SOURCES BY FUND

General Fund

Ad Valorem Taxes

Ad Valorem taxes are budgeted at \$4,858,896 and are collected by the Seminole County Tax Collector's office. The majority of the tax collections occur from November through March. Tax bills are mailed in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Collections are calculated by multiplying the City's adopted millage rate for every \$1,000 of taxable property value. The City's millage rate is adopted by City Commission each budget year, with the established rate predicated upon desired revenue generated (within statutory limitations) based on the gross taxable value of real and personal property as certified by the Seminole County Property Appraiser. The millage rate is requested to remain unchanged at 3.0159 mills in the FY 2020 Adopted Budget. City Commission is requested to utilize increases in property values to offset projected increases in expenditures. The City's property values have increased each year since FY 2014. The City is projected to continue this positive direction with a 7.11% increase in property values in FY 2020. The following table illustrates the changes in property taxes over the last five years. (The reduction in ad valorem tax revenue shown in FY 2016 is due to fire consolidation with Seminole County, where the County picked up the fire portion of the millage rate.)



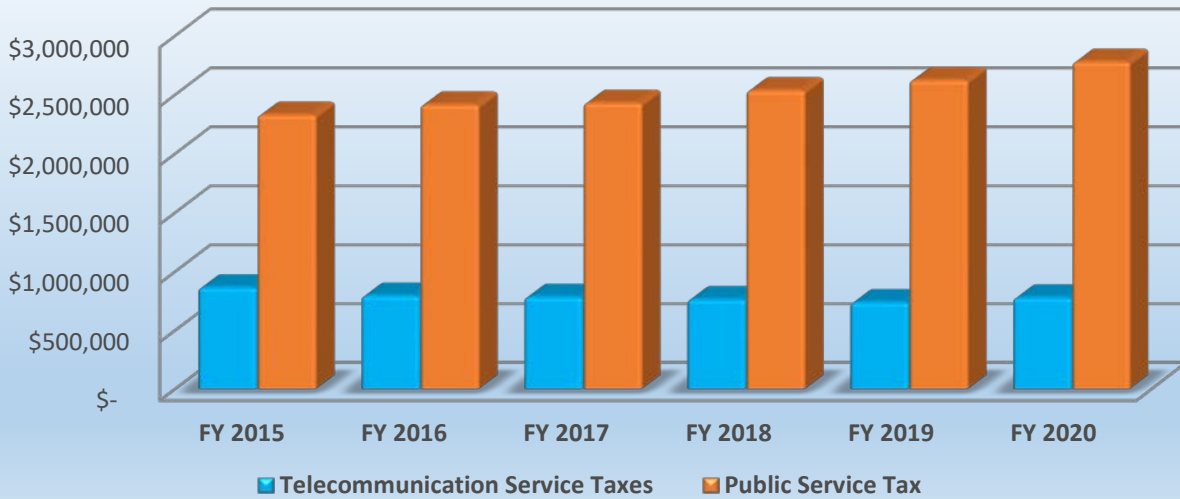
Actual - FY 15	Actual - FY 16	Actual - FY 17	Actual - FY 18	Adopted - FY 19	Adopted - FY 20
\$ 5,763,275	\$ 3,458,277	\$ 3,642,618	\$ 3,863,887	\$ 4,544,013	\$ 4,858,896

Telecommunication and Public Service Taxes

Communication services taxes (CST) are budgeted at \$780,000. CST tax is a tax on telecommunications, video, direct-to-home satellite, and related services. It is remitted by telecommunications providers to the Florida Department of Revenue (State) which then distributes collections to local governments with a one month lag. Although this revenue source was fairly steady, telecommunications taxes have experienced a decrease in recent years as more people convert to primary use of cellular phones and have abandoned traditional land lines.

Public service taxes are budgeted at \$2,780,589. They are collected from customers by public service providers and remitted to the City on a monthly basis. Public service taxes are a tax on the purchase of electricity, metered natural gas and water service within the City. Budgeting for public service taxes is calculated by reviewing historical trends along with any information on rate or customer base changes. There have been no recent rate changes for any of these revenue sources. All utility service taxes are based on a percentage of service cost. This revenue source is highly reliable and is likely to grow reflective of economic conditions. Electricity sales is by far the biggest generator of public service tax revenue.

Telecommunication & Public Service Taxes

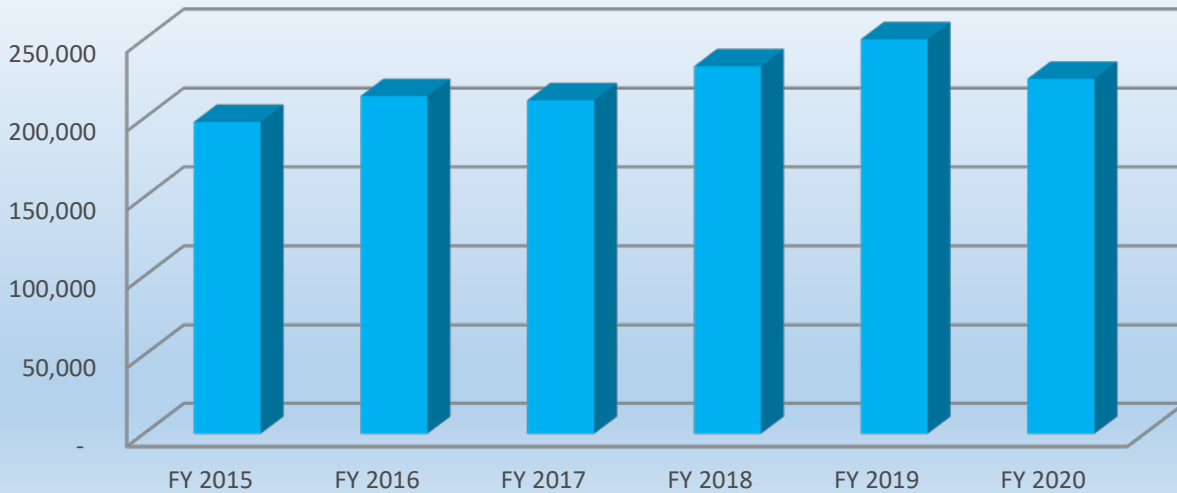


	Actual - FY 15	Actual - FY 16	Actual - FY 17	Actual - FY 18	Adopted - FY 19	Adopted - FY 20
Telecommunications	\$ 865,936	\$ 795,031	\$ 785,291	\$ 765,559	\$ 740,000	\$ 780,000
Public Service Tax	\$ 2,331,178	\$ 2,417,337	\$ 2,431,810	\$ 2,538,459	\$ 2,625,000	\$ 2,780,589
Total	\$ 3,197,114	\$ 3,212,368	\$ 3,217,101	\$ 3,304,018	\$ 3,365,000	\$ 3,560,589

Business Tax Receipts

Business tax receipts revenue is budgeted at \$225,000 based on recent trends and anticipated new business activity in the City. Annual renewals account for the bulk of this revenue and a slight increase over the prior year is anticipated as the economy rebounds and business activity is stimulated. Other miscellaneous licenses and permits are budgeted at \$18,000 based on historical trend.

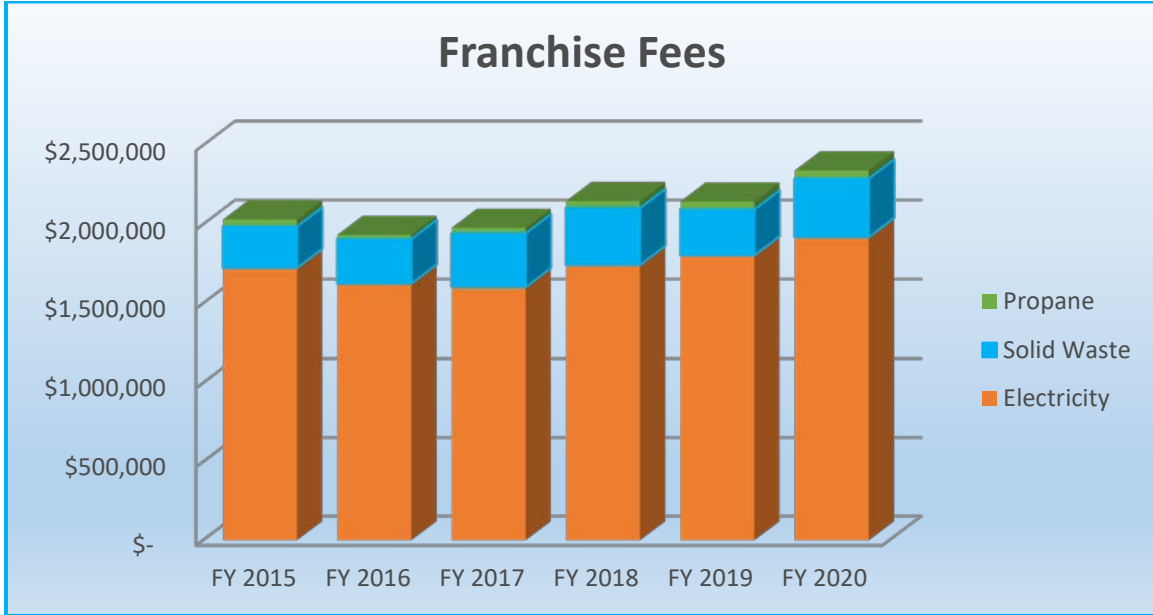
Business Tax Receipts



Actual - FY 15	Actual - FY 16	Actual - FY 17	Actual - FY 18	Adopted - FY 19	Adopted - FY 20
\$ 197,650	\$ 214,037	\$ 211,371	\$ 232,898	\$ 250,000	\$ 225,000

Franchise Fees

Franchise fees are budgeted at a total of \$2,341,487. They are collected from customers by public service providers and remitted to the City on a monthly basis. They include franchise fees for electricity, gas and solid waste services provided to the businesses and citizens in Casselberry. Budgeting for franchise fees is calculated by reviewing historical trends along with any information on rate or customer base changes. There have been no recent rate changes for any of these revenue sources. All franchise fees are based on a percentage of service cost. This revenue source has shown recent decreases in electrical franchise fees.

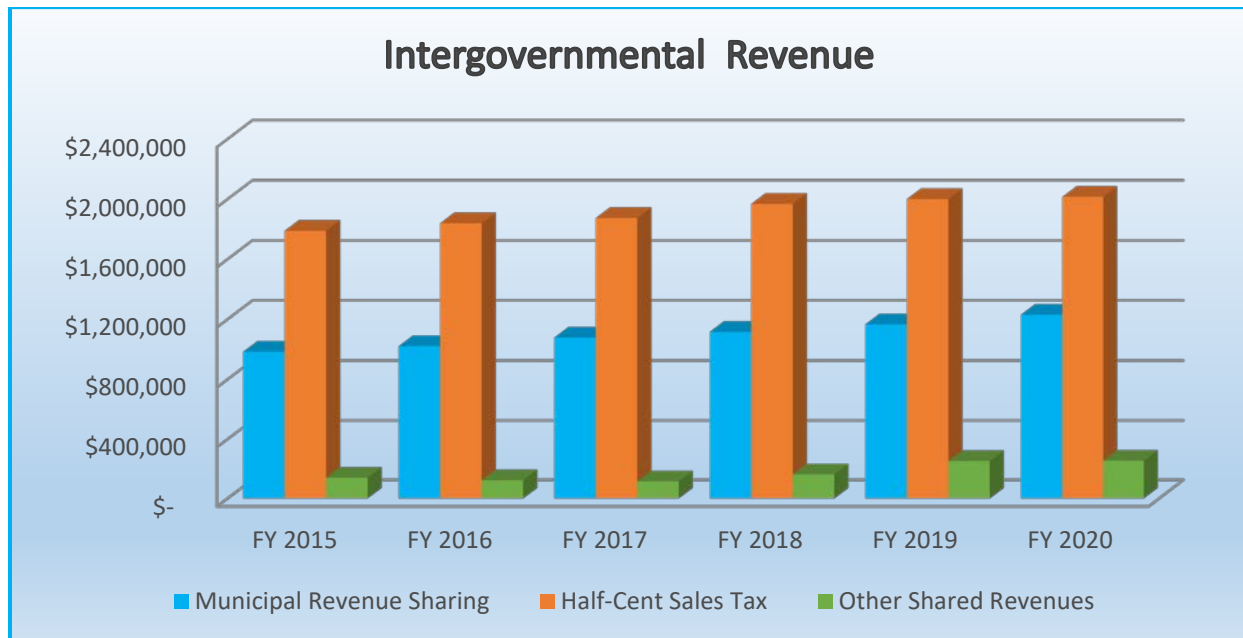


Actual - FY 15	Actual - FY 16	Actual - FY 17	Actual - FY 18	Adopted - FY 19	Adopted - FY 20
\$ 2,031,473	\$ 1,933,738	\$ 1,978,429	\$ 2,147,683	\$ 2,145,000	\$ 2,341,487

Intergovernmental Revenue: Grants, State and Local Shared Revenues, and Payments from Other Local Units

The City diversifies its budget as much as possible by taking advantage of intergovernmental revenue sources. This revenue comes from many sources. The budget for half-cent sales tax and municipal revenue sharing is based on estimates provided from the State and historical data, and is distributed by the State derived through calculations based on factors such as sales tax revenue and population. Local Government Half-cent Sales Tax is projected to be \$2,015,000. It is apportioned and distributed by the State based on population estimates. Municipal Revenue Sharing revenue is projected to be \$1,230,000. This distribution is based on equally weighted factors of adjusted municipal population, derived municipal sales tax collections and the municipality's ability to raise revenue. The FY 2020 Adopted Budget anticipates a slight increase in Municipal Revenue Sharing due to current improved economic activity. Miscellaneous and other shared revenues are budgeted in the General Fund at \$254,750 based on historical trend. This estimate includes revenue sources derived from mobile home license taxes, alcohol beverage license taxes, municipal fuel rebates and insurance premium taxes. Payments from Other Local Units include revenues derived from financial assistance from Seminole County for the School Resource Officer program and an agreement with the Florida Department of Transportation for reimbursement of maintenance along the state highways within the City. The City attempts to utilize grant funding to supplement its limited resources to the fullest extent possible as an additional revenue source. As this revenue is unknown and based on grant awards, it is appropriated upon grant acceptance. The General Fund budget for Intergovernmental Revenue is \$3,444,750, of which Local

Government Half-cent Sales Tax and Municipal Revenue Sharing comprise 92.6% of the total intergovernmental budget.



	Actual - FY 15	Actual - FY 16	Actual - FY 17	Actual - FY 18	Adopted - FY 19	Adopted - FY 20
Rev Share	\$ 983,190	\$ 1,020,492	\$ 1,077,566	\$ 1,116,019	\$ 1,166,000	\$ 1,230,000
Half-Cent	\$ 1,788,785	\$ 1,839,335	\$ 1,873,706	\$ 1,968,338	\$ 2,000,000	\$ 2,015,000
Other Shared Revenues	\$ 139,573	\$ 122,689	\$ 114,917	\$ 162,097	\$ 252,224	\$ 254,750
Total	\$ 2,911,548	\$ 2,982,516	\$ 3,066,189	\$ 3,246,454	\$ 3,418,224	\$ 3,499,750

Fines & Forfeitures

Various fines and forfeitures are conservatively budgeted in the General Fund at \$274,050, based on historical trends. Court fines, false alarm fines and traffic fines comprise most of the fines levied in this category. Conservative estimates are the best method for budgeting this revenue as the amount collected from year to year fluctuates widely and does not follow a defined trend.

Other Charges for Services

Estimates for revenues of \$165,500 are generated from the Parks and Recreation program in the General Fund. Activities are provided by the Parks and Recreation division based on planned classes and events for the upcoming year.

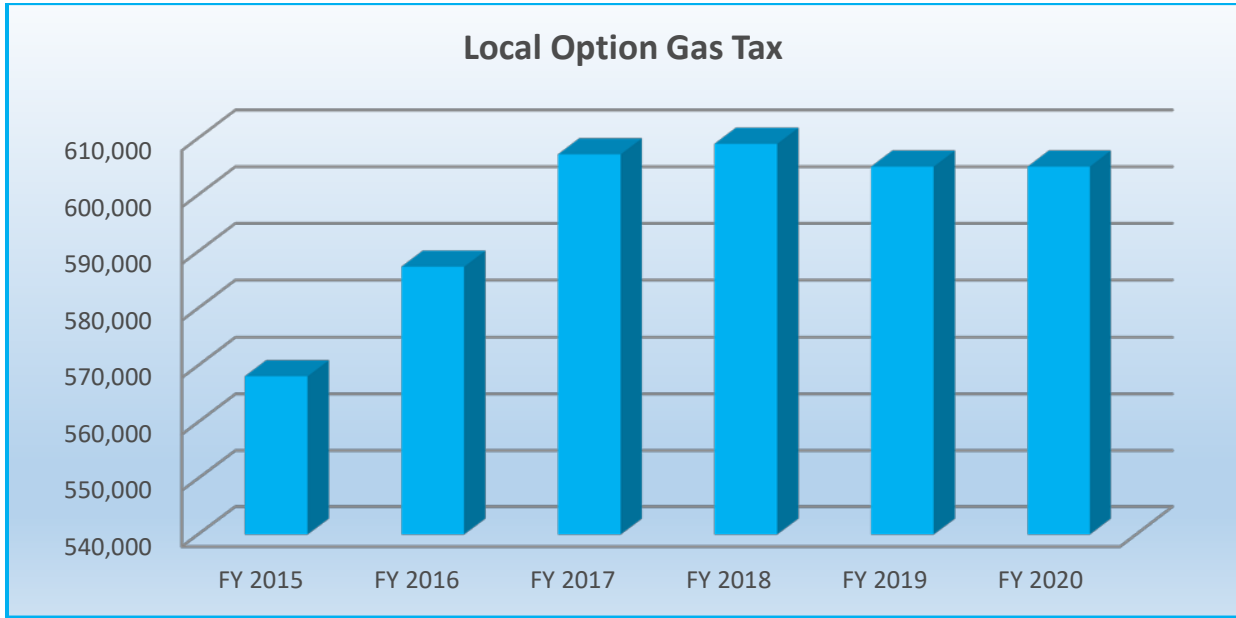
OTHER GOVERNMENTAL FUNDS

Local Option Gas Tax Fund

Local Option Gas Tax

The Local Option Gas Tax is first collected at the gasoline pump on a cents-per-gallon basis, which varies from county to county. Within Seminole County, an inter-local agreement between the County and the seven cities within Seminole County defines how the proceeds are allocated to members based on a rolling average of annual road maintenance and road improvement spending. Local Option Gas Tax is budgeted at \$605,000 and is remitted to the City by the State based on a formula of several variables. This revenue is budgeted upon

estimates based on economic projections and historical data. This revenue source provides relief to the General Fund for transportation-related costs



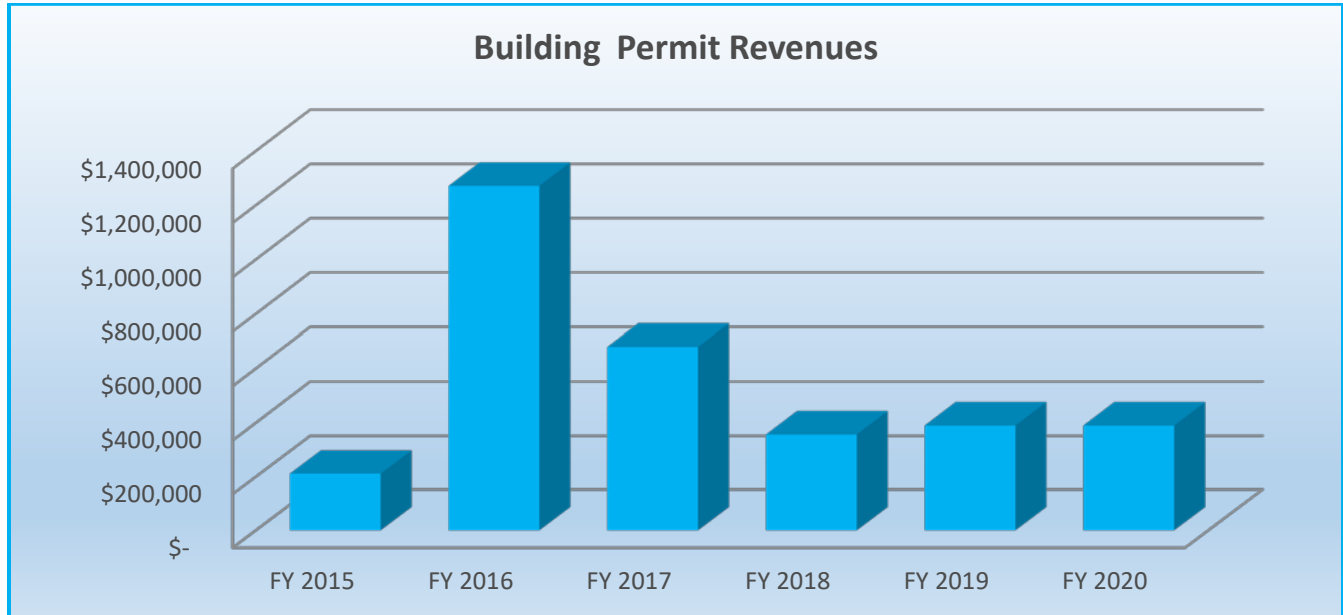
Actual - FY 15	Actual - FY 16	Actual - FY 17	Actual - FY 18	Adopted - FY 19	Adopted - FY 20
\$ 568,107	\$ 587,332	\$ 607,164	\$ 609,022	\$ 605,000	\$ 605,000



Building Safety Fund

Building Permits

Building permit revenues are segregated into the Building Safety Fund. The revenues collected are to be used for the cost of ensuring building safety. Budgeted revenues remain stable over the prior year at \$389,850 due to a consistent level of construction activity. Actual revenue received in FY 2016 and FY 2017 reflected a significant increase over prior years due to a significant increase in residential and commercial development activity. Subsequently, revenue derived from this source dropped to more historical levels.



Actual - FY 15	Actual - FY 16	Actual - FY 17	Actual - FY 18	Adopted - FY 19	Adopted - FY 20
\$ 211,075	\$ 1,270,979	\$ 678,752	\$ 356,557	\$ 389,850	\$ 389,850

Community Redevelopment Agency (CRA) Fund

The CRA Fund derives its revenue from Seminole County’s contribution to the CRA and the General Fund contribution to the CRA. The CRA Fund has \$757,219 budgeted in Shared Revenue from Other Local Units for the County’s portion of Tax Increment Funding. This amount is based on the preliminary taxable value of the incremental increase from the base year value on properties within the CRA district as provided by the County Property Appraiser. The City’s contribution to the CRA Fund is budgeted at \$474,033. Both of these revenue sources are experiencing an increase as a result of the 6.8% increase in property values as discussed previously under ad valorem taxes.

Infrastructure Surtax Fund

Voters in Seminole County approved a 1 cent (1% of taxable sales) sales tax on a countywide precinct referendum held May 20, 2014. A similar tax was previously imposed, but had expired on December 31, 2012. An interlocal agreement was approved on March 25, 2014 between Seminole County and the seven municipalities in the county pertaining to the distribution and use of the tax. Collections began January 1, 2015, with distributions to the Seminole County municipalities in March of 2015. This is a ten year tax that will expire January 1, 2025. Based on projections, the FY 2020 Adopted Budget reflects the City’s estimated distribution of \$1,922,458. This revenue source is required to be used for improving public infrastructure according to the terms of the agreement and provides a significant relief for the General Fund for infrastructure

projects. Revenue projections for this source are estimated based on the original revenue projections for the tax and historical collections.

Stormwater Fund

Budgeted stormwater charges for services revenue in the Stormwater Utility Fund of \$2,142,217 is based on a rate of \$8.65 per equivalent residential units (ERU) per month, a 3% rate increase from FY 2019. An ERU is the average impervious area in square feet for all residential dwelling units in the City, calculated at 2,304 square feet of impervious area, and is recorded in the Stormwater Special Revenue Fund. There is minimal fluctuation in revenue to this fund as the additions due to new development or changes in land use do not occur on a regular basis. A ten-year Stormwater and Lakes Management Master Plan was adopted in 2017. Assumptions in the master plan are as follows:

- Assumes a 3% salary increase from FY 2019.
- Normal operating budget includes an inflation rate of 2%. Specific increases for professional fees, contractual services, other current charges, and operating supplies were included for identified projects.
- Capital leases, loans and studies follow established amortization schedules.
- Interfund transfer to the General Fund associated with utility management, finance and accounting is estimated to grow at a rate of 12.5%.
- Capital spending is estimated at \$3,937,154 for the ten-year time period, with average annual outlay at \$393,715.
- A planned increase to \$8.65 in FY 2020 and a 3% increase per ERU each subsequent year thereafter to a maximum of \$10.65 per ERU by FY 2027.

Ten-Year Stormwater Budget

Fiscal Year	Beginning Balance	Revenue	Personnel	Normal Operating	Capital Leases, Loans and Studies	Interfund Transfer	Capital	Total Expenditures	Annual Balance	Ending Balance	ERU
17/18	\$ 400,000	\$ 1,760,500	\$ 715,075	\$ 560,625	\$ -	\$ 210,184	\$ 25,675	\$ 1,511,559	\$ 248,941	\$ 648,941	\$ 7.00
18/19	\$ 648,941	\$ 2,146,570	\$ 826,845	\$ 485,619	\$ 60,000	\$ 220,063	\$ 449,400	\$ 2,041,927	\$ 104,643	\$ 753,584	\$ 8.40
19/20	\$ 753,584	\$ 2,210,967	\$ 851,650	\$ 494,179	\$ 216,600	\$ 268,321	\$ 656,700	\$ 2,487,450	\$ (276,484)	\$ 477,100	\$ 8.65
20/21	\$ 477,100	\$ 2,274,342	\$ 877,200	\$ 702,910	\$ 216,600	\$ 276,371	\$ 200,000	\$ 2,273,081	\$ 1,261	\$ 478,361	\$ 8.90
21/22	\$ 478,361	\$ 2,351,005	\$ 903,516	\$ 613,816	\$ 216,600	\$ 284,293	\$ 300,000	\$ 2,318,224	\$ 32,781	\$ 511,142	\$ 9.20
22/23	\$ 511,142	\$ 2,414,891	\$ 930,621	\$ 567,314	\$ 216,600	\$ 293,876	\$ 432,500	\$ 2,440,911	\$ (26,021)	\$ 485,121	\$ 9.45
23/24	\$ 485,121	\$ 2,491,554	\$ 958,540	\$ 578,661	\$ 301,500	\$ 301,861	\$ 357,879	\$ 2,498,441	\$ (6,887)	\$ 478,235	\$ 9.75
24/25	\$ 478,235	\$ 2,568,217	\$ 987,296	\$ 590,234	\$ 301,500	\$ 311,444	\$ 585,000	\$ 2,775,474	\$ (207,257)	\$ 270,977	\$ 10.05
25/26	\$ 270,977	\$ 2,644,880	\$ 1,016,915	\$ 602,039	\$ 301,500	\$ 321,027	\$ 430,000	\$ 2,671,481	\$ (26,600)	\$ 244,377	\$ 10.35
26/27	\$ 244,377	\$ 2,721,544	\$ 1,047,423	\$ 614,079	\$ 391,540	\$ 330,610	\$ 500,000	\$ 2,883,652	\$ (162,108)	\$ 82,269	\$ 10.65

Solid Waste Fund

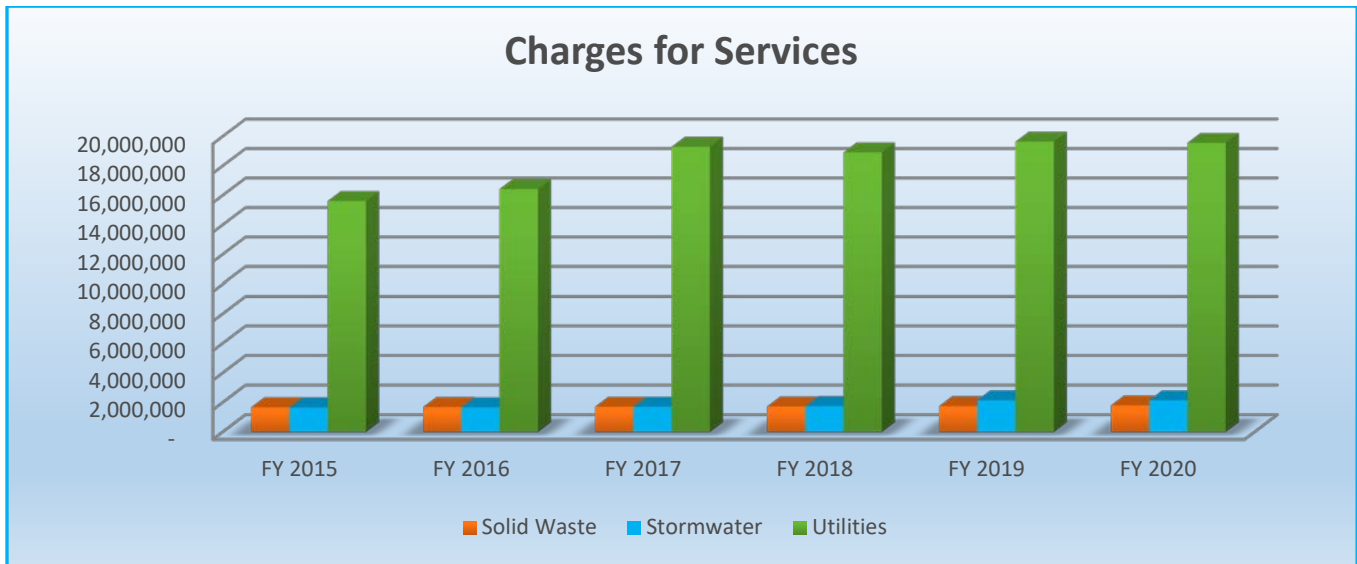
Residential solid waste pickup revenues of \$1,800,000 are budgeted in the Solid Waste Fund and are based on the contractor’s contractual charge to the City for the service plus an adjustment for fuel and indirect costs based on the Consumer Price Index (CPI). The revenue generated from these services has changed minimally from the prior year, as the City has maintained charges for residential solid waste removal and has not passed the annual CPI increases on to the citizens since 2010.

PROPRIETARY FUNDS

Water & Sewer Utility Fund

Charges for water, sewer, and reclaimed water service are budgeted in the Water and Sewer Utility Fund and are predicated upon base charges plus a tiered rate based upon consumption. Together with connection fees that are recorded in the utility Capital Improvement Fund for new utility connections, these charges are predicted to be \$19,556,223. The City is required by ordinance to engage an outside consulting firm to determine the optimal rate structure to adequately maintain the water and sewer system. The rate studies normally are done to cover a three to five year span. The most recent rate five-year study was completed in 2017, setting rates for FY 2018 to FY 2022. Budgeted revenue for FY 2020 is based on projections utilizing the rate structure per the rate study.

The total projected Utility Charges for Services for FY 2019 is \$23,498,440. The table below portrays the historical picture of these three revenue sources:



	Actual - FY 15	Actual - FY 16	Actual - FY 17	Actual - FY 18	Adopted - FY 19	Adopted - FY 20
Solid Waste	\$ 1,669,956	\$ 1,686,303	\$ 1,706,540	\$ 1,722,356	\$ 1,745,000	\$ 1,800,000
Stormwater	\$ 1,658,521	\$ 1,664,610	\$ 1,704,344	\$ 1,744,151	\$ 2,146,570	\$ 2,142,217
Utilities	\$ 15,608,497	\$ 16,424,240	\$ 19,289,085	\$ 18,910,271	\$ 19,635,039	\$ 19,556,223
Total	\$ 18,936,974	\$ 19,775,153	\$ 22,699,969	\$ 22,376,778	\$ 23,526,609	\$ 23,498,440

Utility Capital Improvement Fund

Water & sewer system impact fees for new hookups are budgeted in the Utility Capital Improvement Fund at \$69,750 This is based on historical trends and new growth.

OTHER REVENUE SOURCES

Miscellaneous Revenues

General Fund, Various Special Revenue Funds, Water & Sewer Utility Fund, and Utility Capital Improvement Fund.

Interest revenue is budgeted among the appropriated funds at \$592,800. Interest rates have been historically low for the past several years, but have started an upward trend in FY 2019 resulting in a more significant source of revenue. The City invests excess funds according to the Investment Policy adopted in Resolution 12-2349 on February 27, 2012 in order to attain higher interest earnings while ensuring safety and liquidity of the City's financial assets. This revenue forecast is based on projected cash and investment balances and anticipated interest rates.

A special assessment to support the street light program generates revenue for the cost of operating on public right-of-way in the City. The revenue from this assessment in the Street Light Fund is estimated to be \$363,000 for FY 2020 and is based on ERUs for residential and commercial properties.

All other miscellaneous revenues are conservatively budgeted at \$641,525 City-wide. As miscellaneous revenues also contain non-recurring or unusual items, the overall total remains fairly constant through a conservative approach to budgeting this revenue source.

Other Financing Sources

Other financing sources are items that are reflected in the budget as revenue, but which are not exchange-based transactions. These include transactions such as interfund transfers and utilization of fund balance. Interfund transfers are transfers from one fund to another to provide funding to offset costs incurred in another fund or, in the case of the Water & Sewer Utility Fund, to pay the General Fund for a return on investment and overhead costs. The interfund transfer from the Water & Sewer Utility Fund to the General Fund is budgeted at \$3,663,159. This is comprised of a transfer of \$1,495,367 for return on investment and \$2,167,792 for overhead costs. The interfund transfer from the Water & Sewer Utility Fund to Renewal & Replacement Fund is budgeted at \$2,800,760, which accounts for most utility fund capital improvements. Appropriation of fund balance as a revenue reflects the increase or decrease on the reliance of fund balance as a revenue source to balance revenues against expenditures for a given year and ensure a balanced budget. Appropriation of fund balance as a revenue reflects the increase or decrease on the reliance of fund balance as a revenue source to balance revenues against expenditures for a given year and ensure a balanced budget. Appropriation of fund balance is budgeted at \$(198,719). It is largely comprised of an appropriation in the Community Redevelopment Agency Fund. The City is required to fund the CRA for the increase in Tax Increment Funding each year as mandated by F.S. sec. 163. This transfer is budgeted at \$474,033 based on the preliminary taxable values as provided by the Seminole County Property Appraiser. The Building Safety, Stormwater, CRA and Solid Waste Funds also provide transfers to the General Fund for overhead costs incurred. Cumulative transfers for these funds amount to \$716,625.

DEBT PROCEEDS

The City will realize \$10,000,000 in new debt in the upcoming year for financing of bank debt issues that will be used to fund construction of a new public works complex. This debt will be structured to be repaid over 25 years. The City will also realize \$7,500,000 in new debt issues that will be repaid over 10 years for the Smart Meter Replacement project. In addition, the City will realize debt proceeds in the amount of \$1,478,280 from capital lease proceeds to finance replacement of vehicles and equipment. The capital leases are constructed to be paid within approximately three to five years, depending upon the life of the equipment being purchased.

EXPENDITURES

Citywide Expenditures

The FY 2020 Adopted Budget includes a request for a 5% salary increase for Police Officers and a 3% salary increase for all other employees excluding the Commissioners and the City Manager. This increase is budgeted to take effect in January 2020. Personal services increased \$1,217,091 (8.1%) Citywide over the FY 2019 budget. This increase is due to budgeted salary increases, an increase in 6 positions, and higher health insurance costs over FY 2019. Operating expenditures increased \$2,403,335 (15.3%). This increase is largely attributable to design services for SR 436 Context Sensitive Multimodal Improvements (US 17-92 to Wilshire Blvd). The City will take the lead on the redesign on behalf of FDOT. Seminole County will fully reimburse the City for these expenditures. The Operating – Capital Leases line displays the debt service payments recorded as current financial resources in the budgeting process, which is a departure from Generally Accepted Accounting Principles. It is useful to identify these costs in the budgetary process as the commitment to debt service for capital leases fluctuates over time. Other debt service requirements are based on current amortization schedule commitments of \$3,384,875, an increase of 9.6% over FY 2019. Capital improvements have increased \$16,159,950 (174.3%) due to the construction of the Public Works complex and the Smart Meter Replacement project. These budgeted amounts follow the adopted master plans for stormwater, hydraulic modeling, parks and recreation and multi-modal transportation. Total capital outlay for FY 2020 and projected spending in future years based on current information are reflected in the Capital Improvement Program section.

Expenditure by Type:	Adopted FY 19	Adopted FY 20	Dollar Variance	% Change
Personal Services	\$ 15,066,017	\$ 16,283,108	\$ 1,217,091	8.1%
Operating	\$ 15,753,582	\$ 18,156,917	\$ 2,403,335	15.3%
Operating - Capital Leases	\$ 930,126	\$ 1,065,565	\$ 135,439	14.6%
Other Debt Service	\$ 3,089,591	\$ 3,384,875	\$ 295,284	9.6%
Capital Improvements	\$ 9,272,519	\$ 25,432,469	\$ 16,159,950	174.3%
Transfers	\$ 8,316,412	\$ 8,312,368	\$ (4,044)	-0.05%
CRA Tax Increment Financing	\$ 426,078	\$ 474,033	\$ 47,955	11.3%
Total	\$ 52,854,325	\$ 73,109,335	\$ 20,255,010	38.32%

General Fund

The table below demonstrates the change in expenditures between FY 2019 and FY 2020 for the General Fund. Significant changes in expenditures are an increase of 350.1% in capital improvements and an increase of 11.3% in CRA Tax Increment Funding. Capital improvements significant increase is due to the new Police Department compound design costs. The CRA Tax Increment Funding increased due to new construction and increases in property values.

Expenditure by Type:	Adopted FY 19	Adopted FY 20	Dollar Variance	% Change
Personal Services	\$ 10,583,204	\$ 11,247,471	\$ 664,267	6.3%
Operating	\$ 6,274,587	\$ 5,953,884	\$ (320,703)	-5.1%
Operating - Capital Leases	\$ 626,029	\$ 607,905	\$ (18,124)	-2.9%
Capital Improvements	\$ 238,000	\$ 1,071,199	\$ 833,199	350.1%
Transfers	\$ 948,612	\$ 1,131,824	\$ 183,212	19.3%
CRA Tax Increment Financing	\$ 426,078	\$ 474,033	\$ 47,955	11.3%
Total	\$ 19,096,510	\$ 20,486,316	\$ 1,389,806	7.3%

Water and Sewer Utility Fund

Water and Sewer Utility Fund Capital improvements increased \$ \$6,676,280 (258.1%). Total capital outlay for FY 2020 and projected spending in future years based on current information is reflected in the Capital Improvement Program in Capital Improvement Section. Capital improvements significant increase is due to the Smart Meter Replacement project. Personnel costs increased due to salary increases, the addition of two positions, and increased health care costs.

The table below demonstrates the change in expenditures between FY 2019 and FY 2020 for the Water and Sewer Utility Fund.

Expenditure by Type:	Adopted FY 19	Adopted FY 20	Dollar Variance	% Change
Personal Services	\$ 3,511,179	\$ 3,905,414	\$ 394,235	11.2%
Operating	\$ 6,262,553	\$ 6,855,758	\$ 593,205	9.5%
Capital Improvements	\$ 2,587,000	\$ 9,263,280	\$ 6,676,280	258.1%
Debt Service/Transfers	\$ 7,606,263	\$ 8,089,295	\$ 483,032	6.4%
Total	\$ 19,966,995	\$ 28,113,747	\$ 8,146,752	40.80%



FINANCIAL POLICIES

This section describes the major financial policies that affect the City's long term financial planning and budgeting processes. The City's financial policies serve to match fluctuating spending needs with available resources. The annual budget is prepared as a balanced budget, with total revenues and other financing sources equaling total expenditures/expenses and other financing uses for each fund. Any shortfalls of current revenue sources matched against anticipated expenditures are supplemented with a reduction in existing fund balance.

The use of fund balance to balance a fund's budget makes a fund balance reserve policy an important planning and budget tool. Large scale capital project spending needs and fluctuating interest rates make debt management a closely watched financial policy issue. Investing the City's financial resources so that the fund's values keep pace with rising costs is aggressively administered.

Operating Policies:

To adequately safeguard the assets held in public trust, the City will develop and maintain accounting and budgetary control systems.

The City will limit current expenditures to match against current anticipated revenues. The City will avoid balancing current operating expenditures with borrowed revenues.

The City will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement.

The City will balance its budget year so that each fund's anticipated revenues equal the anticipated expenditures. Utilization of existing fund balance as a revenue source to meet current needs will be monitored.

The City will monitor budget to actual activity to ensure compliance with budgetary policy.

The City will annually prepare a Five-year Forecast for the General Fund. The forecast will include estimated operating costs, revenues, and future capital improvements.

The Water and Sewer Fund will cause a Utility Rate Study to be performed every three to five years in which estimated operating costs will be identified.

Revenue Policies:

The City shall maintain, as permitted by State law, a diversified revenue base to offset the effects of short-term fluctuations in any one revenue source and reduce reliance on any one revenue source.

The City shall estimate its annual revenues as part of the budgetary process through a conservative, objective and analytical process.

It will review and evaluate new revenue sources to fund operating expenditures consistent with City Commission goals and objectives.

The City shall establish all user charges and fees to recover all or a portion of the cost of providing a service.

The City shall review user fees/charges periodically to ensure they are fair and equitable to all users.

The City shall transfer 7.5% of the budgeted gross utility revenues in the Water and Sewer Utility Fund to the General Fund as a return on the City's investment in the utility infrastructure.

Annual transfers from the Water and Sewer Utility Fund, Stormwater Fund, Building Safety Fund, Solid Waste Fund and Community Redevelopment Agency Fund to the General Fund will be calculated based on the prior year's audited CAFR expenditures.

The Water and Sewer Fund shall establish utility rates sufficient to support the revenue requirements of the short and long-term anticipated operating and renewal and replacement costs of the utility system, consistent with the goals and objectives of the City.

The Water and Sewer Fund will transfer to the Renewal and Replacement Fund an amount equal to the anticipated capital expenditures for renewal and replacement each year. A minimum of 25% of the previous year's gross revenue should be deposited into the Renewal and Replacement Fund each year as an ongoing funding mechanism.

The Water and Sewer Capital Improvement Fund shall capture impact fees charged to developers for funding infrastructure expansion and related expenditure in accordance with Florida Statutes Sec. 163.31801.

Fund Balance Policy:

The City has established a Fund Balance Policy in accordance with Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions as adopted in Resolution 11-2292. Fund Balances have been designated as non-spendable, restricted, committed, assigned and unassigned fund amounts. Actual fund balances and classifications are determined annually in the preparation of the Comprehensive Annual Financial Report (CAFR).

A 25% reserve balance in General Fund will be calculated as a percentage of normal operating expenses not inclusive of debt service, capital outlay, and other financing uses. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Fund balance reserves for the Water & Sewer Utility Fund are calculated as 25% (approximately 3 months) of the operating budget or 90 days of cash reserves. This reserve will be used to cover short-term cash flow variations, economic downturns, and emergencies.

Illustrated in the following table are the calculations of the fund balance reserves based on the FY 2020 Adopted Budget.

FY 2020 Budget Expenditures	General Fund	Water & Sewer Fund
Salaries	\$ 11,247,471	\$ 3,905,414
Operating	\$ 5,953,884	\$ 6,855,758
Total Operating	\$ 17,201,355	\$ 10,761,172
Reserve Percentage	25%	25%
Fund Balance Reserve	\$ 4,300,339	\$ 2,690,293

Projected fund balance for budgetary purposes will be calculated using actual fund balance from the prior year's audited CAFR, current year budget amendments and a projection of what the budgeted fund balance would be as if the current year budget is fully consumed. Appendix B of this document is an analysis of changes in fund balance.

Investment Policy:

The City has established an investment policy as adopted in Resolution 12-2349. The City will comply with all applicable Florida Statutes guiding investment policies of local governments and the current Investment Policy of the City of Casselberry.

The City's investment policy applies to all of the City's funds except deferred compensation and other employee benefit plans, which have other existing policies or indentures in effect.

The investment objectives are: 1) protection of the City's funds 2) liquidity to meet operating requirements, 3) maximize investment return while minimizing investment risk, and 4) setting procedures to control risks and diversify investments.

The City will utilize an investment manager and investment advisor in order to diversify the City's investment options while minimizing the cost of administering such a program.

Authorized investment instruments are detailed in the policy document and consist of an array of conservative instruments including government backed securities, certain bankers acceptances and commercial paper, and CD's and savings accounts in U.S. banks.

Debt Management Policy:

The City will issue debt only in cases where it is a practical method for financing large capital projects. Debt may not be issued to cover operating expenditures.

The City will match the length of financing with the useful life of the asset being financed, wherever practical. The City will utilize the services of an outside financial advisor in the debt decision-making process. Refunding of existing debt is periodically analyzed to take advantage of lower interest rates where possible. The City will adhere to the bond covenants of each debt issue.

The Debt Service Table on the following page illustrates the budgeted debt obligations of the City for the next fiscal year.

Legal Debt Limits:

The City of Casselberry currently has no legal debt limitations imposed on its ability to borrow funds.

Capital Improvement Policy:

The City will develop multi-year business plans every three to five years for capital improvements. These plans will be updated as necessary and used for future annual and five-year capital budgets.

The five-year Capital Improvement Plan will be incorporated into the City's Comprehensive Plan.

In the development of capital improvement Projects, the City will review the operational impact of each project.

Capital Asset Policy:

The City will comply with the standards established by the Governmental Accounting Standards Board Statement (GASB) 34 and all subsequent pronouncements set forth by the GASB regarding Capital Asset Accounting.


The City has adopted a Capital Asset Policy in Resolution 14-2670 on October 27, 2014.

The City will capitalize all property, plant and equipment with a cost of \$5,000 or more with an estimated useful life of over one year. Short-lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.


Roads, bridges, water/sewer/stormwater lines and sidewalks will be capitalized when initial costs equal or exceed \$25,000 and have an estimated useful life of more than five years. Short-lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

Capital assets will be depreciated utilizing a straight-line method of depreciation.

Debt Service Table (1)

	Amount Issued	FY Issued	Date of Maturity	FY of Maturity	Interest Rate	Principal Balance at 10/01/19	Debt Service for FY 2020		
							Principal	Interest	Total
Governmental Funds									
General Fund									
<u>Capital Leases</u>									
Fiscal Year 2011									
Chiller Plant	\$ 451,000	2010	11/05/19	2020	2.91%	\$ 48,658	\$ 48,658	\$ 1,415	\$ 50,073
Fiscal Year 2016									
Chipper	80,000	2016	11/15/20	2020	2.74%	16,427	16,427	450	16,877
Ford F450	61,000	2016	11/15/20	2020	2.74%	12,525	12,525	343	12,868
Fiscal Year 2017									
Network Server and SAN Storage	300,537	2017	11/16/20	2021	1.98%	121,358	60,084	2,403	62,487
Fiscal Year 2018									
Service Truck	67,000	2018	12/31/19	2020	2.40%	22,329	22,329	536	22,865
Flatbed Dumptruck	65,000	2018	12/31/19	2020	2.40%	21,663	21,663	519	22,182
Pickup Truck (1/2 ton)	29,500	2018	12/31/19	2020	2.40%	9,831	9,831	235	10,066
Service Truck (3/4 ton)	34,850	2018	12/31/19	2020	2.40%	11,614	11,614	278	11,892
Aerator	23,141	2018	12/31/19	2020	3.12%	7,711	7,711	241	7,952
SUV Patrol Vehicles (10)	447,000	2018	12/13/21	2022	2.59%	268,084	87,091	6,930	94,021
Fiscal Year 2019									
Hot Asphalt Trailer	42,889	2019	01/18/21	2021	3.19%	28,142	13,850	897	14,747
Service Truck (3/4 ton)	34,638	2019	01/18/21	2021	3.19%	22,728	11,186	724	11,910
SUV Patrol Vehicles (10)	382,254	2019	01/18/23	2023	3.32%	300,729	71,540	9,984	81,524
Fiscal Year 2020									
SUV Patrol Vehicles (10)	550,000	2020	11/15/23	2024	3.32%	-	117,300	-	117,300
SUV Vehicle	31,000	2020	11/15/21	2022	3.19%	-	10,659	-	10,659
Extended Cab Pickup (1/2 Ton)	32,000	2020	11/15/21	2022	3.19%	-	11,003	-	11,003
Clam Truck	232,000	2020	11/15/23	2024	3.32%	-	49,479	-	49,479
Total General Fund	2,863,809					891,799	582,950	24,955	607,905
Debt Service Fund									
<u>Bank Notes</u>									
Sales Tax Revenue Note, Series 2011A	5,345,000	2011	10/01/26	2027	3.00%	4,810,000	535,000	138,638	673,638
Taxable Sausalito Note, Series 2019	1,685,079	2019	07/01/29	2029	4.00%	1,685,079	130,290	61,973	192,263
Total Debt Service Fund	7,030,079					6,495,079	665,290	200,611	865,901
Infrastructure Sales Surtax									
<u>Bank Note</u>									
Revenue Bond, Series 2015	9,894,000	2015	01/01/24	2025	1.85%	6,554,000	1,043,000	111,601	1,154,601
Total Infrastructure Surtax	9,894,000					6,554,000	1,043,000	111,601	1,154,601
Stormwater Utility Fund									
<u>Capital Leases</u>									
Fiscal Year 2016									
Vac-Con	370,000	2016	01/15/21	2022	2.98%	163,063	52,766	4,859	57,625
Fiscal Year 2020									
Streetsweeper	400,000	2020	11/15/23	2024	3.33%	-	85,309	-	85,309
Total Stormwater Utility Fund	770,000					163,063	138,075	4,859	142,934
Capital Improvement Fund									
<u>Bank Note</u>									
PW Compound Revenue Note, Series 2020	10,000,000	2020	03/30/46	2046	3.50%	-	-	-	-
Total Capital Improvement Fund	10,000,000					-	-	-	-
Total Governmental Funds	\$ 30,557,888					\$ 14,103,941	\$ 2,429,315	\$ 342,026	\$ 2,771,341

Debt Service Table (2)

	Amount Issued	FY Issued	Date of Maturity	FY of Maturity	Interest Rate	Principal Balance at 10/01/19	Debt Service for FY 2020		
							Principal	Interest	Total
Enterprise Funds									
Water & Sewer Utility Fund									
<u>State Revolving Loans</u>									
FDEP Loan No. CS12056116P	\$ 252,803	2002	12/15/22	2023	3.04%	\$ 57,074	\$ 15,695	\$ 1,622	\$ 17,317
FDEP Loan No. CS120561140	2,748,979	2002	12/15/22	2023	3.05%	593,826	163,295	16,876	180,171
FDEP Loan No. DW590301	4,244,917	2011	10/15/32	2033	2.54%	2,265,486	149,513	55,654	205,167
<u>Bank Notes</u>									
Utility Sys Revenue Note, Series 2011	5,400,000	2011	10/01/20	2021	2.32%	1,544,905	765,541	27,427	792,968
Smart Meter Revenue Note, Series 2019	7,500,000	2020	12/31/34	2035	3.00%	-	-	168,750	168,750
<u>Capital Leases</u>									
Fiscal Year 2018									
100 KW Mobile Generator	59,254	2018	06/14/24	2024	3.41%	42,276	7,898	1,442	9,340
(13) 60 KW Mobile Generators	642,720	2018	06/14/24	2024	3.41%	458,570	85,669	15,637	101,306
(2) 4" By-Pass Pumps	99,314	2018	06/14/24	2024	3.41%	70,859	13,238	2,416	15,654
(2) 6" By-Pass Pumps	113,060	2018	06/14/24	2024	3.41%	80,666	15,070	2,751	17,821
Perm Generators TP 30-UL-FS	274,602	2018	06/14/24	2024	3.41%	195,924	36,602	6,681	43,283
Diesel Fuel Tank (2,000 Gal)	35,554	2018	06/14/20	2020	3.12%	11,848	11,848	370	12,218
Fiscal Year 2020									
Valve Truck	56,578	2020	11/15/21	2022	3.12%	-	19,454	-	19,454
Lead Truck	39,382	2020	11/15/21	2022	3.12%	-	13,541	-	13,541
Maintenance Trailer	91,550	2020	11/15/23	2024	3.33%	-	19,525	-	19,525
Pickup Truck (1/2 Ton)	25,770	2020	11/15/21	2022	3.12%	-	8,861	-	8,861
Total Water & Sewer Utility Fund	21,584,483					5,321,434	1,325,750	299,626	1,625,376
Golf Course Fund									
<u>Capital Leases</u>									
Fiscal Year 2016									
LF 550-570	54,000	2016	01/15/20	2020	2.74%	11,088	11,088	304	11,392
Mower AR522	46,000	2016	01/15/20	2020	2.74%	9,446	9,446	259	9,705
Fiscal Year 2018									
Driving Range Lighting	120,800	2018	06/14/22	2022	3.29%	72,429	23,366	2,383	25,749
Fiscal Year 2020									
Parking Lot Lighting	20,000	2020	11/15/21	2022	3.12%	-	6,877	-	6,877
Total Golf Course Fund	240,800					92,963	50,777	2,946	53,723
Total Enterprise Funds	21,825,283					5,414,397	1,376,527	302,572	1,679,099
Total All Funds	\$ 52,383,171					\$ 19,518,338	\$ 3,805,842	\$ 644,598	\$ 4,450,440

* Projected cost of debt issue at estimated interest rate calculated based on construction payments

Department Fund/Matrix FY 2020

	General	Police Education	Local Option Gas Tax	Stormwater Utility	Community Redevelop Agency	Infrastructure Surtax	Solid Waste	Building Safety	Street Light	Debt Service	Equip Repl.	Capital Improv.	W & S Utility	Renewal & Replacement Fund	Golf Course
DEPARTMENT/DIVISION															
ADMINISTRATION															
City Commission	X														
City Manager/City Clerk	X														
Legal	X														
ADMINISTRATIVE SERVICES															
Human Resources	X														
Procurement & Cont. Management	X														
Information Technology	X														
COMMUNITY DEVELOPMENT															
Planning	X														
Economic Development	X														
Code Compliance	X										X				
Comm. Redevelopment Agency					X										
Building Safety Bureau								X							
FINANCE															
Accounting	X														
Office of Management & Budget	X														
Customer Service													X		
Meter Service													X		
NON-DEPARTMENTAL	X			X	X	X	X	X		X		X	X		
POLICE															
Police	X	X									X				
PUBLIC WORKS															
Parks Maintenance	X										X				
Recreation	X														
Engineering	X		X			X			X						
Streets Maintenance	X										X				
Fleet Maintenance	X														
City Facilities	X														
Stormwater				X							X	X			
Solid Waste							X								
Administration													X		
Distribution and Collection													X	X	
Lift Station													X	X	
Water Reclamation													X	X	
Water Production													X	X	
Inventory Control													X		
Golf Course															X

The above matrix allows the user to understand the funds that are related to each department and division for the FY 2020 budget. Note that some divisions use multiple funding sources to allow them to achieve their goals and objectives.

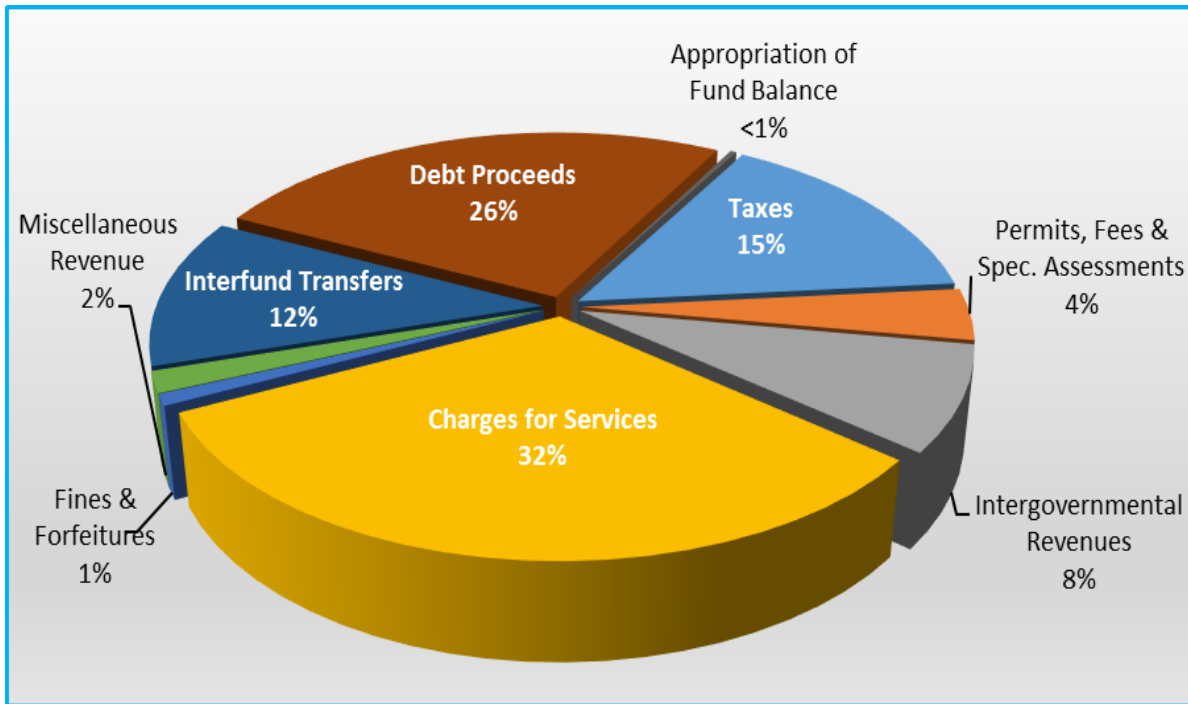


This page intentionally left blank.

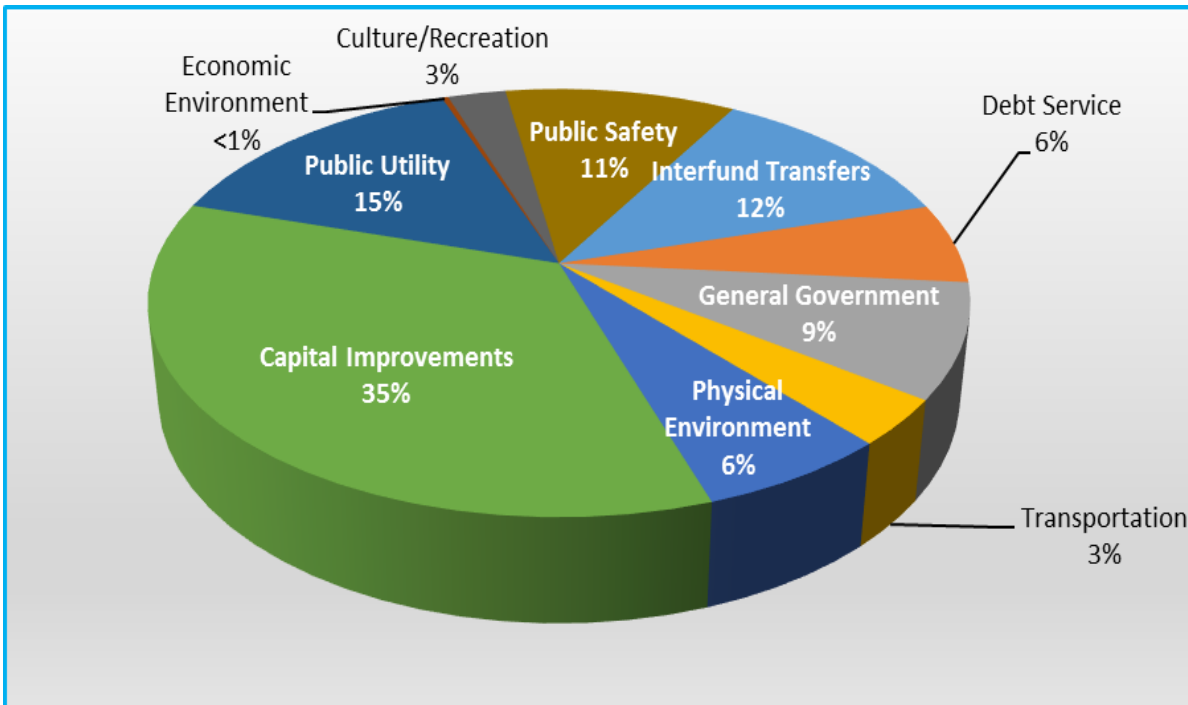


REVENUE AND EXPENDITURE/EXPENSE SUMMARIES

City Wide Revenues \$73.1 M



City Wide Expenditures \$73.1 M



COMPARATIVE YEARS SUMMARY - ALL APPROPRIATED FUNDS

	ADOPTED BUDGET FY 2018	ADOPTED BUDGET FY 2019	ADOPTED BUDGET FY 2020
<u>REVENUES</u>			
Ad Valorem Taxes	3,898,915	4,544,013	4,858,896
Other Taxes	7,710,449	7,839,258	8,429,534
Permits and Fees	1,184,350	1,257,850	1,267,732
Intergovernmental Revenues	3,434,336	4,117,678	5,756,969
Charges for Services	21,973,800	23,374,409	23,362,088
Fines & Forfeitures	712,400	705,900	651,502
Miscellaneous Revenue	825,251	888,035	1,234,325
Interfund Transfers In	7,984,428	8,316,412	8,786,401
Debt Proceeds	5,197,300	562,000	18,978,280
Appropriation of Fund Balance	(1,082,154)	1,248,770	(216,392)
TOTAL REVENUES	51,839,075	52,854,325	73,109,335

EXPENDITURES/EXPENSES

General Government	6,072,203	6,094,821	6,295,115
Public Safety	6,997,669	7,541,705	7,931,574
Public Utility	11,160,227	9,773,732	10,761,172
Physical Environment	3,075,479	3,104,842	4,717,046
Transportation	2,371,097	2,512,623	2,529,777
Economic Environment	190,887	229,438	215,377
Culture/Recreation	1,971,461	1,988,516	1,989,964
Capital Outlay	8,353,126	9,272,519	25,432,469
Debt Service	3,662,497	4,019,717	4,450,440
Interfund Transfers Out	7,984,429	8,316,412	8,786,401
TOTAL EXPENDITURES/EXPENSES	51,839,075	52,854,325	73,109,335

COMPARATIVE YEARS SUMMARY - GOVERNMENTAL FUNDS: GENERAL FUND

	ADOPTED BUDGET FY 2018	ADOPTED BUDGET FY 2019	ADOPTED BUDGET FY 2020
<u>REVENUES</u>			
Ad Valorem Taxes	3,898,915	4,544,013	4,858,896
Other Taxes & User Fees	3,590,000	3,615,000	3,785,589
Licenses & Permits	2,073,000	2,163,000	2,462,619
Intergovernmental Revenues	3,162,500	3,418,224	3,499,750
Charges for Services	247,000	242,100	228,100
Fines & Forfeitures	299,600	298,600	274,050
Miscellaneous Revenue	379,600	408,351	468,905
Interfund Transfers In	4,061,276	4,407,222	4,379,784
Appropriation of Fund Balance	-	-	528,623
TOTAL REVENUES	17,711,891	19,096,510	20,486,316
<u>EXPENDITURES</u>			
General Government	5,930,819	5,978,321	6,106,365
Public Safety	6,640,858	7,066,081	7,263,634
Physical Environment	187,170	130,767	152,189
Transportation	1,295,751	1,464,668	1,473,826
Economic Environment	190,887	229,438	215,377
Culture/Recreation	1,971,461	1,988,516	1,989,964
Capital Outlay	6,000	238,000	1,071,199
Debt Service	497,838	626,029	607,905
Interfund Transfers Out	991,107	1,374,690	1,605,857
TOTAL EXPENDITURES	17,711,891	19,096,510	20,486,316

COMPARATIVE YEARS SUMMARY - GOVERNMENTAL FUNDS: ALL OTHER APPROPRIATED

	ADOPTED BUDGET FY 2018	ADOPTED BUDGET FY 2019	ADOPTED BUDGET FY 2020
<u>REVENUES</u>			
Other Taxes	2,290,449	2,329,258	2,527,458
Permits and Fees	811,850	850,350	851,850
Intergovernmental Revenues	271,836	699,454	2,257,219
Charges for Services	3,490,000	3,891,570	3,942,217
Fines & Forfeitures	13,000	13,000	13,000
Miscellaneous Revenue	212,451	216,684	336,920
Interfund Transfers In	803,727	1,127,844	1,352,134
Debt Proceeds	643,350	562,000	11,245,000
Appropriation of Fund Balance	838,894	1,203,314	(891,009)
TOTAL REVENUES	9,375,557	10,893,474	21,634,789
<u>EXPENDITURES</u>			
General Government	141,384	116,500	188,750
Public Safety	356,811	475,624	667,940
Physical Environment	2,888,309	2,974,075	4,564,857
Transportation	1,075,346	1,047,955	1,055,951
Capital Outlay	2,527,126	3,597,019	12,277,230
Debt Service	1,829,664	1,901,912	2,163,436
Interfund Transfers Out	556,917	780,389	716,625
TOTAL EXPENDITURES	9,375,557	10,893,474	21,634,789

COMPARATIVE YEARS SUMMARY - ENTERPRISE FUND: WATER AND SEWER

	ADOPTED BUDGET FY 2018	ADOPTED BUDGET FY 2019	ADOPTED BUDGET FY 2020
<u>REVENUES</u>			
Charges for Services	18,236,800	19,240,739	19,191,771
Fines & Forfeitures	399,800	394,300	364,452
Miscellaneous Revenue	227,700	254,000	382,000
Debt Proceeds	4,553,950	-	7,713,280
Appropriation of Fund Balance	(2,246,053)	77,956	462,244
TOTAL REVENUES	21,172,197	19,966,995	28,113,747
<u>EXPENSES</u>			
Administration & Operations	2,367,168	2,342,712	2,327,255
Water Distribution & Wastewater Collection	1,789,926	1,828,720	2,050,922
Wastewater Lift Stations	777,883	766,636	858,769
Wastewater Treatment & Disposal	4,723,110	3,308,145	4,131,206
Drinking Water Production	1,502,140	1,527,519	1,393,020
Capital Outlay	2,302,950	2,587,000	9,263,280
Debt Service	1,272,615	1,444,930	1,625,376
Interfund Transfers Out	6,436,405	6,161,333	6,463,919
TOTAL EXPENSES	21,172,197	19,966,995	28,113,747

COMPARATIVE YEARS SUMMARY - ENTERPRISE FUNDS: ALL OTHER APPROPRIATED

	ADOPTED BUDGET FY 2018	ADOPTED BUDGET FY 2019	ADOPTED BUDGET FY 2020
<u>REVENUES</u>			
Licenses & Permits	129,500	139,500	69,750
Miscellaneous Revenue	5,500	9,000	46,500
Interfund Transfers In	3,119,425	2,781,346	3,054,483
Debt Proceeds	-	-	20,000
Appropriation of Fund Balance	325,005	(32,500)	(316,250)
TOTAL REVENUES	3,579,430	2,897,346	2,874,483
<u>EXPENSES</u>			
Capital Outlay	3,517,050	2,850,500	2,820,760
Debt Service	62,380	46,846	53,723
Depreciation	-	-	-
TOTAL EXPENSES	3,579,430	2,897,346	2,874,483

REVENUES BY SOURCE SUMMARY - ALL APPROPRIATED FUNDS

	General Fund	Police Education Fund	Parks & Recreation Impact Fee	Local Option Gas Tax	Storm-Water Utility	Multi-Modal Impact Fee	CRA	Infrastructure Surtax
Taxes								
Ad Valorem Taxes	4,858,896							
Utility & Telecommunication Taxes	3,560,589							
Business Tax Receipts	225,000							
Sales & Use Taxes				605,000				1,922,458
Total	8,644,485	-	-	605,000	-	-	-	1,922,458
Permits, Fees & Special Assessments								
Franchise Fees	2,341,487							
Building Permits								
Impact Fees			25,000			50,000		
Special Assessments	103,132							
Other Licenses & Permits	18,000							
Total	2,462,619	-	25,000	-	-	50,000	-	-
Intergovernmental Revenue								
Federal Grants	132,750							
State Grants								
State Shared Revenue	3,295,000							
Grants Other Local Units	50,000							
Shared Revenue/Other Local	22,000						757,219	1,500,000
Total	3,499,750	-	-	-	-	-	757,219	1,500,000
Charges for Services								
General Government	61,600							
Public Safety	1,000							
Physical Environment					2,142,217			
Human Services								
Culture/Recreation	165,500							
Total	228,100	-	-	-	2,142,217	-	-	-
Fines & Forfeitures								
Court Fines	206,000	13,000						
Violation-Local Ordinance	66,050							
Other Fines & Forfeitures	2,000							
Total	274,050	13,000	-	-	-	-	-	-
Miscellaneous Revenue								
Interest Earnings	114,300	150	550	5,800	19,100	1,000	5,000	114,500
Sale/Comp-Loss of Assets								
Other Miscellaneous Revenue	354,605			51,774				
Total	468,905.00	150	550	57,574	19,100	1,000	5,000	114,500
Other Financing Sources								
Interfund Transfer	4,379,784						474,033	
Debt Proceeds	-							
Fund Balance Carryover	528,623	10,335	(25,550)	(67,923)	268,993	(51,000)	(977,906)	(491,127)
Total	4,908,407	10,335	(25,550)	(67,923)	268,993	(51,000)	(503,873)	(491,127)
Total Revenues	20,486,316	23,485	-	594,651	2,430,310	-	258,346	3,045,831

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

REVENUES BY SOURCE SUMMARY - ALL APPROPRIATED FUNDS

	Tree Replace. Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	Treasury Equity Share	Justice Equity Share
Taxes							
Ad Valorem Taxes							
Utility & Telecommunication Taxes							
Business Tax Receipts							
Sales & Use Taxes							
Total		-	-	-	-	-	-
Permits, Fees & Special Assessments							
Franchise Fees							
Building Permits				395,350			
Impact Fees		18,500					
Special Assessments					363,000		
Other Licenses & Permits							
Total		18,500	-	395,350	363,000	-	-
Intergovernmental Revenue							
Federal Grants							
State Grants							
State Shared Revenue							
Grants Other Local Units							
Shared Revenue/Other Local							
Total		-	-	-	-	-	-
Charges for Services							
General Government							
Public Safety							
Physical Environment			1,800,000				
Human Services							
Culture/Recreation							
Total		-	1,800,000	-	-	-	-
Fines & Forfeitures							
Court Fines							
Violation-Local Ordinance							
Other Fines & Forfeitures							
Total		-	-	-	-	-	-
Miscellaneous Revenue							
Interest Earnings	1,700	900	7,500	30,800			
Sale/Comp-Loss of Assets							
Other Miscellaneous Revenue	18,000				74,996	4,500	650
Total	19,700	900	7,500	30,800	74,996	4,500	650
Other Financing Sources							
Interfund Transfer					12,200		
Debt Proceeds							
Fund Balance Carryover	(19,700)	(19,400)	181,616	294,699	11,104	(4,500)	(650)
Total	(19,700)	(19,400)	181,616	294,699	23,304	(4,500)	(650)
Total Revenues	-	-	1,989,116	720,849	461,300	-	-

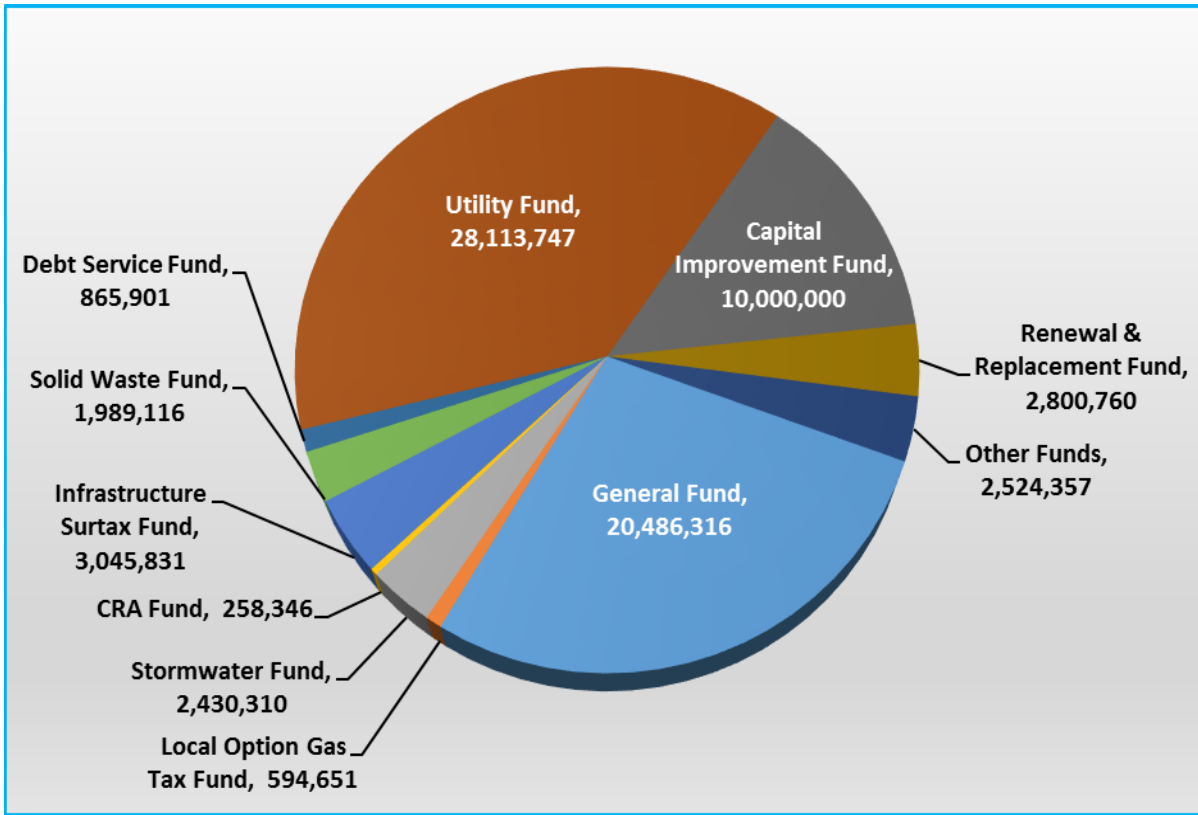
Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

REVENUES BY SOURCE SUMMARY - ALL APPROPRIATED FUNDS

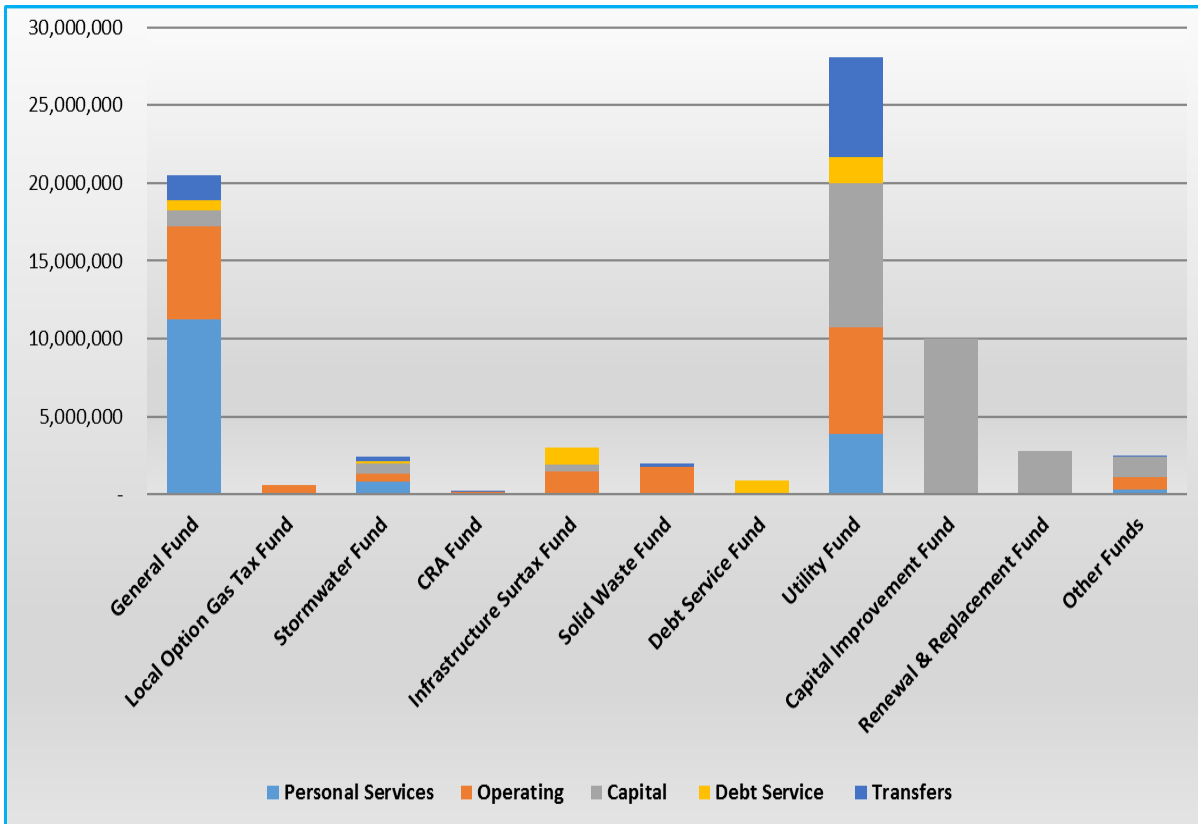
	Debt Service Fund	Equipment Replace. Fund	Capital Improvement Fund	Water & Sewer Utility	Renewal & Replacement	W & S Capital Improv.	Golf Course Fund	Total Funds
Taxes								
Ad Valorem Taxes								4,858,896
Utility & Telecommunication Taxes								3,560,589
Business Tax Receipts								225,000
Sales & Use Taxes								2,527,458
Total	-	-	-	-	-	-	-	11,171,943
Permits, Fees & Special Assessments								
Franchise Fees								2,341,487
Building Permits								395,350
Impact Fees						69,750		163,250
Special Assessments								466,132
Other Licenses & Permits								18,000
Total	-	-	-	-	-	69,750	-	3,384,219
Intergovernmental Revenue								
Federal Grants								132,750
State Grants								
State Shared Revenue								3,295,000
Grants Other Local Units								50,000
Shared Revenue/Other Local								2,279,219
Total	-	-	-	-	-	-	-	5,756,969
Charges for Services								
General Government								61,600
Public Safety								1,000
Physical Environment				19,191,771				23,133,988
Human Services								-
Culture/Recreation								165,500
Total	-	-	-	19,191,771	-	-	-	23,362,088
Fines & Forfeitures								
Court Fines								219,000
Violation-Local Ordinance				364,452				430,502
Other Fines & Forfeitures								2,000
Total	-	-	-	364,452	-	-	-	651,502
Miscellaneous Revenue								
Interest Earnings				245,000		46,500		592,800
Sale/Comp-Loss of Assets								-
Other Miscellaneous Revenue				137,000				641,525
Total	-	-	-	382,000	-	46,500	-	1,234,325
Other Financing Sources								
Interfund Transfer	865,901				2,800,760		253,723	8,786,401
Debt Proceeds		1,245,000	10,000,000	7,713,280			20,000	18,978,280
Fund Balance Carryover	-	-	-	462,244	-	(116,250)	(200,000)	(216,392)
Total	865,901	1,245,000	10,000,000	8,175,524	2,800,760	(116,250)	73,723	27,548,289
Total Revenues	865,901	1,245,000	10,000,000	28,113,747	2,800,760	-	73,723	73,109,335

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

Revenues by Fund



Expenditures by Fund



SOURCES AND USES OF FUNDS SUMMARY - ALL APPROPRIATED FUNDS

	General Fund	Police Education Fund	Parks & Recreation Impact Fee	Local Option Gas Tax Fund	Stormwater Utility Fund	Multi-Modal Impact Fee	Community Redevelopment Agency Fund
SOURCES OF FUNDS							
Taxes	8,644,485			605,000			
Licenses & Permits	2,462,619		25,000			50,000	
Intergovernmental Revenue	3,499,750						757,219
Charges for Services	228,100				2,142,217		
Fines & Forfeitures	274,050	13,000					
Miscellaneous Revenue	468,905	150	550	57,574	19,100	1,000	5,000
Interfund Transfers	4,379,784						474,033
Debt Proceeds	-					-	
Fund Balance - Revenues	528,623	10,335	(25,550)	(67,923)	268,993	(51,000)	(977,906)
TOTAL SOURCES	20,486,316	23,485	-	594,651	2,430,310	-	258,346
USES OF FUNDS							
General Government	6,106,365						188,750
Public Safety	7,263,634	23,485					
Water & Sewer Administration Distribution & Collection							
Lift Stations							
Water Reclamation							
Water Production							
Physical Environment	152,189				1,324,057		
Economic Environment	215,377						
Transportation	1,473,826			594,651			
Culture/Recreation	1,989,964						
Capital Outlay	1,071,199			-	641,000		-
Debt Service	607,905				142,934		
Interfund Transfers Out	1,605,857				322,319		69,596
TOTAL USES	20,486,316	23,485	-	594,651	2,430,310	-	258,346

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

SOURCES AND USES OF FUNDS SUMMARY - ALL APPROPRIATED FUNDS

	Infrastructure Surtax Fund	Tree Replace. Fund	Municipal Impact Fee Fund	Solid Waste Fund	Building Safety Fund	Street Light Fund	Treasury Equity Share	Justice Equity Share
SOURCES OF FUNDS								
Taxes	1,922,458							
Licenses & Permits			18,500		395,350			
Intergovernmental Revenue	1,500,000					363,000		
Charges for Services				1,800,000				
Fines & Forfeitures								
Miscellaneous Revenue	114,500	19,700	900	7,500	30,800	74,996	4,500	650
Interfund Transfers						12,200		
Debt Proceeds								
Fund Balance - Revenues	(491,127)	(19,700)	(19,400)	181,616	294,699	11,104	(4,500)	(650)
TOTAL SOURCES	3,045,831	-	-	1,989,116	720,849	461,300	-	-
USES OF FUNDS								
General Government								
Public Safety		-	-		644,455			
Water & Sewer Administration								
Distribution & Collection								
Lift Stations								
Water Reclamation								
Water Production								
Physical Environment	1,500,000			1,740,800				
Economic Environment								
Transportation						461,300		
Culture/Recreation								
Capital Outlay	391,230	-	-	-				
Debt Service	1,154,601							
Interfund Transfers Out				248,316	76,394			
TOTAL USES	3,045,831	-	-	1,989,116	720,849	461,300	-	-

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

SOURCES AND USES OF FUNDS SUMMARY - ALL APPROPRIATED FUNDS

	Debt Service Fund	Equipment Replacement Fund	Capital Improvement Fund	Water & Sewer Utility Fund	Renewal & Replacement Fund	W & S Capital Improv.	Golf Course Fund	Total Funds
SOURCES OF FUNDS								
Taxes								11,171,943
Licenses & Permits						69,750		3,021,219
Intergovernmental Revenue								6,119,969
Charges for Services				19,191,771				23,362,088
Fines & Forfeitures				364,452				651,502
Miscellaneous Revenue				382,000		46,500		1,234,325
Interfund Transfers	865,901				2,800,760		253,723	8,786,401
Debt Proceeds		1,245,000	10,000,000	7,713,280			20,000	18,978,280
Fund Balance - Revenues	-	-		462,244	-	(116,250)	(200,000)	(216,392)
TOTAL SOURCES	865,901	1,245,000	10,000,000	28,113,747	2,800,760	-	73,723	73,109,335
USES OF FUNDS								
General Government								6,295,115
Public Safety								7,931,574
Water & Sewer Administration				2,327,255				2,327,255
Distribution & Collection				2,050,922				2,050,922
Lift Stations				858,769				858,769
Water Reclamation				4,131,206				4,131,206
Water Production				1,393,020				1,393,020
Physical Environment								4,717,046
Economic Environment								215,377
Transportation								2,529,777
Culture/Recreation								1,989,964
Capital Outlay		1,245,000	10,000,000	9,263,280	2,800,760	-	20,000	25,432,469
Debt Service	865,901			1,625,376		-	53,723	4,450,440
Interfund Transfers Out				6,463,919				8,786,401
TOTAL USES	865,901	1,245,000	10,000,000	28,113,747	2,800,760	-	73,723	73,109,335

Special Revenue Funds
Debt Service Fund
Capital
Water & Sewer Fund

EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY FUND: ALL APPROPRIATED FUNDS

FUND / DIVISION	FY 2020 SALARIES	FY 2020 OPERATING	FY 2020 CAPITAL	FY 2020 DEBT SERV	FY 2020 TRANSFERS	FY 2020 TOTAL
GENERAL FUND:						
City Commission	69,651	59,050	-	-	-	128,701
City Manager/City Clerk	594,153	60,800	-	-	-	654,953
Legal	-	265,000	-	-	-	265,000
Human Resources	379,027	141,015	-	-	-	520,042
Procurement	243,073	11,655	-	-	-	254,728
Information Technology	296,707	965,951	-	62,487	-	1,325,145
Accounting	547,678	125,500	-	-	-	673,178
Office of Management & Budget	75,143	6,925	-	-	-	82,068
Non-Departmental	-	978,173	-	-	1,605,857	2,584,030
Planning	468,909	145,700	-	-	-	614,609
Economic Development	85,827	129,550	-	-	-	215,377
Code Compliance	407,503	47,100	-	10,659	-	465,262
Parks Maintenance	509,095	569,610	265,000	42,757	-	1,386,462
Recreation	598,109	313,150	-	-	-	911,259
Police	5,680,268	1,128,763	806,199	292,845	-	7,908,075
Engineering	94,489	57,700	-	-	-	152,189
Streets Maintenance	774,380	446,410	-	126,219	-	1,347,009
Fleet Maintenance	232,096	20,940	-	22,865	-	275,901
City Facilities	191,363	480,892	-	50,073	-	722,328
GENERAL FUND TOTAL	11,247,471	5,953,884	1,071,199	607,905	1,605,857	20,486,316
POLICE EDUCATION FUND	-	23,485	-	-	-	23,485
LOCAL OPTION GAS TAX FUND	-	594,651	-	-	-	594,651
STORMWATER UTILITY FUND	850,268	473,789	641,000	142,934	322,319	2,430,310
COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)	-	188,750	-	-	69,596	258,346
INFRASTRUCTURE SURTAX FUND	-	1,500,000	391,230	1,154,601	-	3,045,831
MUNICIPAL IMPACT FEE FUND	-	-	-	-	-	-
SOLID WASTE FUND	-	1,740,800	-	-	248,316	1,989,116
BUILDING SAFETY FUND	279,955	364,500	-	-	76,394	720,849
STREET LIGHT FUND	-	461,300	-	-	-	461,300
DEBT SERVICE FUND	-	-	-	865,901	-	865,901

EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY FUND: ALL APPROPRIATED FUNDS

FUND / DIVISION	FY 2020 SALARIES	FY 2020 OPERATING	FY 2020 CAPITAL	FY 2020 DEBT SERV	FY 2020 TRANSFERS	FY 2020 TOTAL
EQUIPMENT REPLACEMENT FUND:						
Streets Maintenance	-	-	232,000	-	-	232,000
Code Compliance	-	-	31,000	-	-	31,000
Police	-	-	550,000	-	-	550,000
Stormwater	-	-	400,000	-	-	400,000
Parks Maintenance	-	-	32,000	-	-	32,000
EQUIP REPLACEMENT FUND TOTAL	-	-	1,245,000	-	-	1,245,000
CAPITAL IMPROVEMENT FUND:						
Stormwater	-	-	3,333,333	-	-	3,333,333
Non-Departmental	-	-	6,666,667	-	-	6,666,667
CAPITAL IMPROVEMENT FUND TOTAL	-	-	10,000,000	-	-	10,000,000
WATER AND SEWER FUND:						
Customer Service	338,381	157,400	-	-	-	495,781
Meter Service	162,106	202,600	9,000,000	-	-	9,364,706
Administration	802,818	46,950	-	-	-	849,768
Distribution & Collection	1,052,204	935,400	187,510	52,520	-	2,227,634
Lift Stations	403,119	455,650	-	187,404	-	1,046,173
Water Reclamation	517,911	3,613,295	50,000	-	-	4,181,206
Water Production	573,882	819,138	25,770	21,079	-	1,439,869
Inventory Control	54,993	8,325	-	-	-	63,318
Non-Departmental	-	617,000	-	1,364,373	6,463,919	8,445,292
WATER & SEWER FUND TOTAL	3,905,414	6,855,758	9,263,280	1,625,376	6,463,919	28,113,747
RENEWAL & REPLACEMENT FUND:						
Distribution & Collection	-	-	2,231,112	-	-	2,231,112
Lift Stations	-	-	175,648	-	-	175,648
Water Reclamation	-	-	40,000	-	-	40,000
Water Production	-	-	354,000	-	-	354,000
RENEWAL & REPLACEMENT FUND TOTAL	-	-	2,800,760	-	-	2,800,760
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-
GOLF COURSE FUND	-	-	20,000	53,723	-	73,723
TOTAL ALL FUNDS	16,283,108	18,156,917	25,432,469	4,450,440	8,786,401	73,109,335

EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY DEPARTMENT: ALL APPROPRIATED FUNDS

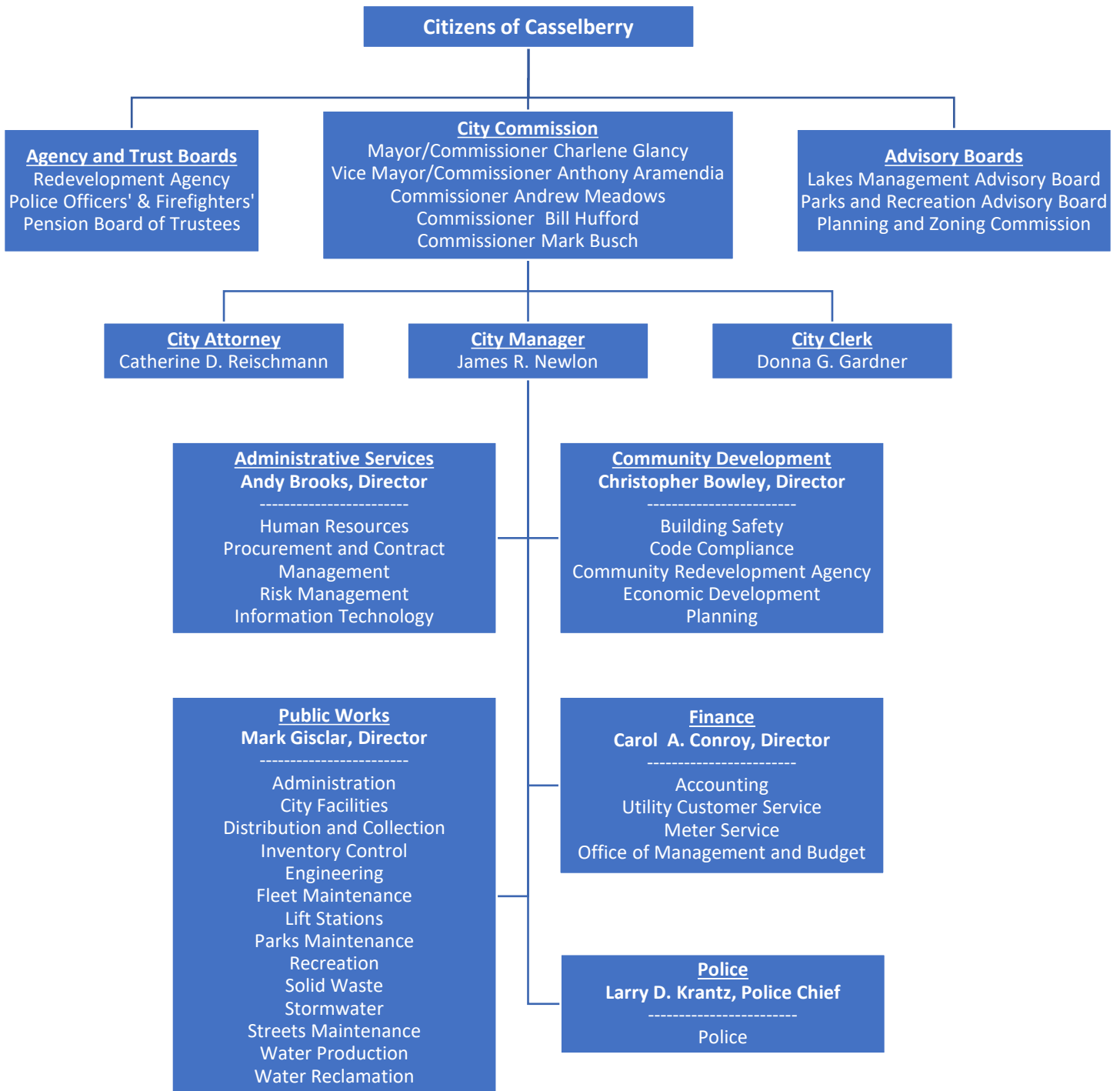
DEPARTMENT / DIVISION	SALARIES	OPERATING EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL FUNDS
ADMINISTRATION DEPARTMENT						
City Commission	69,651	59,050	-	-	-	128,701
City Manager/City Clerk	594,153	60,800	-	-	-	654,953
Legal	-	265,000	-	-	-	265,000
ADMINISTRATION DEPARTMENT TOTAL	663,804	384,850	-	-	-	1,048,654
ADMINISTRATIVE SERVICES DEPARTMENT						
Human Resources	379,027	141,015	-	-	-	520,042
Procurement	243,073	11,655	-	-	-	254,728
Information Technology	296,707	965,951	-	62,487	-	1,325,145
ADMINISTRATIVE SERVICES DEPT. TOTAL	918,807	1,118,621	-	62,487	-	2,099,915
COMMUNITY DEVELOPMENT DEPT.						
Planning	468,909	145,700	-	-	-	614,609
Economic Development	85,827	129,550	-	-	-	215,377
Code Compliance	407,503	47,100	-	10,659	-	465,262
Community Redevelopment Agency	-	188,750	-	-	-	188,750
Equipment Replacement - Code Compliance	-	-	31,000	-	-	31,000
Building Safety	279,955	364,500	-	-	-	644,455
COMMUNITY DEVELOPMENT DEPT. TOTAL	1,242,194	875,600	31,000	10,659	-	2,159,453
FINANCE DEPARTMENT						
Accounting	547,678	125,500	-	-	-	673,178
Office of Management & Budget	75,143	6,925	-	-	-	82,068
Customer Service	338,381	157,400	-	-	-	495,781
Meter Service	162,106	202,600	9,000,000	-	-	9,364,706
FINANCE DEPARTMENT TOTAL	1,123,308	492,425	9,000,000	-	-	10,615,733
NON-DEPARTMENTAL						
General Fund	-	978,173	-	-	1,605,857	2,584,030
Stormwater Utility Fund	-	-	-	-	322,319	322,319
Community Redevelopment Agency	-	-	-	-	69,596	69,596
Infrastructure Surtax Fund	-	-	-	1,154,601	-	1,154,601
Solid Waste Fund	-	-	-	-	248,316	248,316
Building Safety	-	-	-	-	76,394	76,394
Debt Service Fund	-	-	-	865,901	-	865,901
Capital Improvement Fund	-	-	6,666,667	-	-	6,666,667
Water and Sewer Fund	-	617,000	-	1,364,373	6,463,919	8,445,292
NON-DEPARTMENTAL TOTAL	-	1,595,173	6,666,667	3,384,875	8,786,401	20,433,116
POLICE DEPARTMENT						
Police	5,680,268	1,128,763	806,199	292,845	-	7,908,075
Police Education Fund	-	23,485	-	-	-	23,485
Equipment Replacement Fund	-	-	550,000	-	-	550,000
POLICE DEPARTMENT TOTAL	5,680,268	1,152,248	1,356,199	292,845	-	8,481,560

EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY DEPARTMENT

ALL APPROPRIATED FUNDS

DEPARTMENT / DIVISION	SALARIES	OPERATING EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL FUNDS
PUBLIC WORKS DEPARTMENT						
Parks Maintenance	509,095	569,610	265,000	42,757	-	1,386,462
Recreation	598,109	313,150	-	-	-	911,259
Engineering	94,489	57,700	-	-	-	152,189
Streets Maintenance	774,380	446,410	-	126,219	-	1,347,009
Fleet Maintenance	232,096	20,940	-	22,865	-	275,901
City Facilities	191,363	480,892	-	50,073	-	722,328
Local Option Gas Tax Fund	-	594,651	-	-	-	594,651
Stormwater Utility Fund	850,268	473,789	641,000	142,934	-	2,107,991
Infrastructure Surtax Fund	-	1,500,000	391,230	-	-	1,891,230
Solid Waste Fund	-	1,740,800	-	-	-	1,740,800
Street Light Fund	-	461,300	-	-	-	461,300
Equip Replacement - Parks	-	-	32,000	-	-	32,000
Equip Replacement - Streets Maintenance	-	-	232,000	-	-	232,000
Equip Replacement - Stormwater	-	-	400,000	-	-	400,000
Capital Improvement Fund	-	-	3,333,333	-	-	3,333,333
Administration	802,818	46,950	-	-	-	849,768
Distribution & Collection	1,052,204	935,400	187,510	52,520	-	2,227,634
Lift Stations	403,119	455,650	-	187,404	-	1,046,173
Water Reclamation	517,911	3,613,295	50,000	-	-	4,181,206
Water Production	573,882	819,138	25,770	21,079	-	1,439,869
Inventory Control	54,993	8,325	-	-	-	63,318
Renewal & Replacement - Distribution & Collection	-	-	2,231,112	-	-	2,231,112
Renewal & Replacement - Lift Stations	-	-	175,648	-	-	175,648
Renewal & Replacement - Water Reclamation	-	-	40,000	-	-	40,000
Renewal & Replacement - Water Production	-	-	354,000	-	-	354,000
Capital Improvement Fund	-	-	-	-	-	-
Golf Course	-	-	20,000	53,723	-	73,723
PUBLIC WORKS DEPARTMENT TOTAL	6,654,727	12,538,000	8,378,603	699,574	-	28,270,904
ALL DEPARTMENTS TOTAL	16,283,108	18,156,917	25,432,469	4,450,440	8,786,401	73,109,335

ORGANIZATIONAL CHART



COMPARATIVE SCHEDULE OF DEPARTMENT STAFFING

DEPARTMENT/DIVISION	FY 2020 FULL-TIME	FY 2020 PART-TIME	FY 2020 FTE
ADMINISTRATION DEPARTMENT			
City Commission	0	5	2.5
City Manager/City Clerk	6	0	6
ADMINISTRATIVE SERVICES DEPARTMENT			
Human Resources	4	0	4
Procurement and Contract Management	3	0	3
Information Technology	3	0	3
COMMUNITY DEVELOPMENT DEPARTMENT			
Planning	6	0	6
Economic Development	1	0	1
Code Compliance	5	1	5.75
Building Safety	2	0	2
FINANCE DEPARTMENT			
Accounting	6	0	6
Office of Management and Budget	1	0	1
Customer Service	5	0	5
Meter Service	3	0	3
POLICE DEPARTMENT			
Police	70	0	70
PUBLIC WORKS DEPARTMENT			
Parks and Maintenance	10	1	10.75
Recreation	7	0	7
Engineering	3	0	3
Streets Maintenance	13	0	13
Fleet Maintenance	3	0	3
City Facilities	4	0	4
Stormwater	9	0	9
Administration	6	0	6
Distribution and Collection	16	0	16
Lift Stations	5	0	5
Water Reclamation	7	0	7
Water Production	8	0	8
Inventory Control	1	0	1
TOTAL PERSONNEL	207	7	211.00



ADMINISTRATION DEPARTMENT

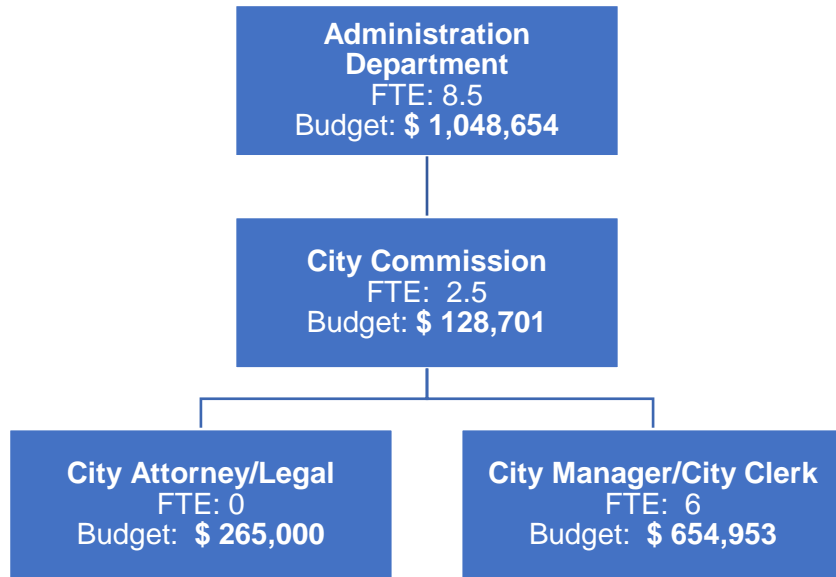
ADMINISTRATION DEPARTMENT

City Commission:

Charlene Glancy, Mayor/Commissioner
Anthony Aramendia, Vice Mayor/Commissioner
Andrew Meadows, Commissioner
Bill Hufford, Commissioner
Mark A. Busch, Commissioner

Charter Officers:

James R. Newlon, City Manager
Donna G. Gardner, City Clerk
Catherine D. Reischmann, City Attorney



Primary Administration activities include:

City Commission:

- Enact local legislation regarding City business and establish policies for governmental operations.
- Adopt temporary legislative items such as the annual operating budget and interlocal agreements by resolution.
- Adopt permanent legislative items by ordinance.

City Manager/City Clerk:

City Manager:

- Provide administrative leadership of the City by implementing and overseeing policies, programs, ordinances, and resolutions adopted by the City Commission.
- Responsible for the day-to-day operations of the City.
- Respond to public inquiries, input and communication with citizens, businesses, and media.
- Supervise the City's departments and personnel.
- Coordinate public projects, programs and services involving multiple departments and/or multi-governments.
- Ensure effective public service delivery and citizen satisfaction.
- Promote economic development initiatives and redevelopment opportunities aimed to enhance community vitality.

City Clerk:

- Responsible for the maintenance and protection of the official records of the City in accordance with the City Charter and Florida Statutes.
- Responsible for the preparation of City Commission agendas and minutes.
- Assist departments with the coordination of the City Commission's various advisory boards and committees.
- Coordinate City elections with the County Supervisor of Elections.
- Responsible for all public notices as required by City or State legislation.

City Attorney/Legal

- Represent the City in all legal proceedings and perform such duties as required by the City Charter, the City Commission and the State Legislature.
- Provide innovative legal solutions in a timely, efficient and cost-effective manner.
- The services of a Labor Attorney and other Special Legal Counsel are utilized as necessary.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY2020 % Required	FY2019 % Required	FY2018 % Achieved	Variance
City Manager/City Clerk:						
Timely Publication of Agenda	Goal #2	Objective 4	> 80%	> 80%	100%	20%↑

*Refer to Fiscal Year 2020 Goals and Objectives P.5-P.8

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
City Commission	69,651	59,050	-	-	-	128,701	-	5
City Manager/City Clerk	594,153	60,800	-	-	-	654,953	6	-
Legal	-	265,000	-	-	-	265,000	-	-
TOTALS	663,804	384,850	-	-	-	1,048,654	6	5

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned.

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

City Commission

- 47-00 Increase to match anticipated cost for printing the quarterly newsletter.
- 49-00 Increase to match anticipated cost of special election for improvements to parks.

City Manager/City Clerk

- 12-01 Increase match anticipated salary increases.
- 21-01 Increase to reflect anticipated FRS costs.
- 23-01 Increase to reflect anticipated health insurance costs.

Legal

- 31-01 Increase to match anticipated City Attorney's expenditures.
- 31-02 Decrease to match anticipated Labor Attorney's expenditures.

CITY COMMISSION (GENERAL FUND)

Fund: General
Division: City Commission
Program: Legislative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
AAA	Mayor/Commissioners	5	5	5
	Total	5	5	5
	Full-Time	-	-	-
	Part-Time	5	5	5
	Total FTE's			2.5

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General
Division: City Commission
Program: Legislative

(001)
(0110)
(511)

**DIVISION EXPENDITURE DETAIL
(All Object Codes)**

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	44,715	44,715	44,594	44,594
12-↔ Regular Salaries and Wages-Miscellaneous Pays	13,839	13,838	13,800	13,800
21-00 FICA Taxes	4,479	4,479	4,467	4,467
22-05 Retirement Contribution - (401A)	6,707	6,707	6,689	6,689
23-03 Life Insurance	84	80	59	59
24-00 Workers' Compensation	78	104	102	42
Total Personal Services	69,902	69,923	69,711	69,651
OPERATING EXPENSES				
31-00 Professional Services	-	50	1,000	1,500
40-00 Travel and Per Diem	61	194	1,800	1,800
47-00 Printing and Binding	12,464	4,045	12,000	19,000
48-00 Promotional Activities	3,100	4,199	9,000	8,000
49-00 Other Current Charges and Obligations	1,438	2,127	2,750	12,900
52-00 Operating Supplies	34	46	350	350
54-00 Publications, Subscriptions, & Memberships	4,860	4,858	4,800	7,000
55-00 Training	905	2,831	4,100	3,500
56-00 Small Tools and Minor Equipment	-	-	5,000	5,000
Total Operating Expenses	22,862	18,350	40,800	59,050
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	92,764	88,273	110,511	128,701

CITY MANAGER/CITY CLERK (GENERAL FUND)

Fund: General

Division: City Manager/City Clerk

Program: Executive

POSITION SCHEDULE

Pay Grade	Position	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
AAA	City Manager	1	1	1
213	City Clerk	1	1	1
145	Executive Assistant to the City Manager	1	1	1
137	Deputy City Clerk	-	1	1
116	Staff Assistant I/II*	-	-	1
125	Staff Assistant II	1	-	-
131	Assistant to the City Clerk	-	1	1
Total		4	5	6
Full-Time		4	5	6
Part-Time		-	-	-
Total FTE's				6

* Position added in FY 2020 budget.

CAPITAL OUTLAY SCHEDULE

Account Number	Item	Project Number	Amount
	No Capital Outlay planned.		-
Total			-

Fund: General (001)
 Division: City Manager/City Clerk (0120)
 Program: Executive (512)

**DIVISION EXPENDITURE DETAIL
 (All Object Codes)**

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	246,012	247,463	246,790	259,118
12-01 Regular Salaries and Wages	117,071	50,020	148,308	176,046
12-↔ Regular Salaries and Wages-Miscellaneous Pays	5,554	5,509	5,493	5,656
14-00 Overtime	1,446	107	-	-
21-00 FICA Taxes	25,776	20,772	28,336	31,154
22-01 Retirement Contribution - State Plan (FRS)	16,821	8,016	7,973	26,640
22-05 Retirement Contribution - (401A)	26,932	27,254	37,654	37,208
23-00 Health Insurance	32,175	28,448	41,314	42,246
23-01 Disability Insurance	857	523	1,085	1,195
23-02 Supplemental Pay - Health Insurance Waiver	-	-	-	1,200
23-03 Life Insurance	294	189	291	327
24-00 Workers' Compensation	590	805	796	415
26-00 Matched Annuity (457 Plan)	12,764	10,990	12,169	12,685
28-00 Gift Cards/Service Awards	100	600	225	263
Total Personal Services	486,392	400,696	530,434	594,153
OPERATING EXPENSES				
31-00 Professional Services	39,350	39,965	42,500	42,500
34-00 Other Contractual Services	-	68,500	-	-
40-00 Travel and Per Diem	263	-	2,000	2,000
41-00 Communications	1,744	1,934	2,500	-
43-00 Utilities	1,496	1,823	1,800	1,900
46-00 Repairs and Maintenance	20	263	500	500
47-00 Printing and Binding	-	-	500	500
49-00 Other Current Charges and Obligations	314	1,119	1,850	1,875
51-00 Office Supplies	970	7,882	4,000	5,000
52-00 Operating Supplies	296	124	500	500
54-00 Publications, Subscriptions, & Memberships	2,071	2,732	3,500	2,825
55-00 Training	80	20	3,200	3,200
56-00 Small Tools and Minor Equipment	-	-	-	-
Total Operating Expenses	46,604	124,362	62,850	60,800
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	532,996	525,058	593,284	654,953

LEGAL (GENERAL FUND)

Fund: General
Division: Legal
Program: Legal Counsel

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
	No Personnel assigned.			

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u><u>-</u></u>

Fund: General
Division: Legal
Program: Legal Counsel

(001)
(0140)
(514)

**DIVISION EXPENDITURE DETAIL
(All Object Codes)**

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENSES				
31-01 City Attorney	215,150	242,522	220,000	250,000
31-02 Labor Attorney	1,613	504	10,000	5,000
31-03 Special Legal Counsel	4,680	8,700	6,000	9,000
31-05 State Attorney's Office	200	-	1,000	1,000
Total Operating Expenses	221,643	251,726	237,000	265,000
DIVISION TOTAL	221,643	251,726	237,000	265,000



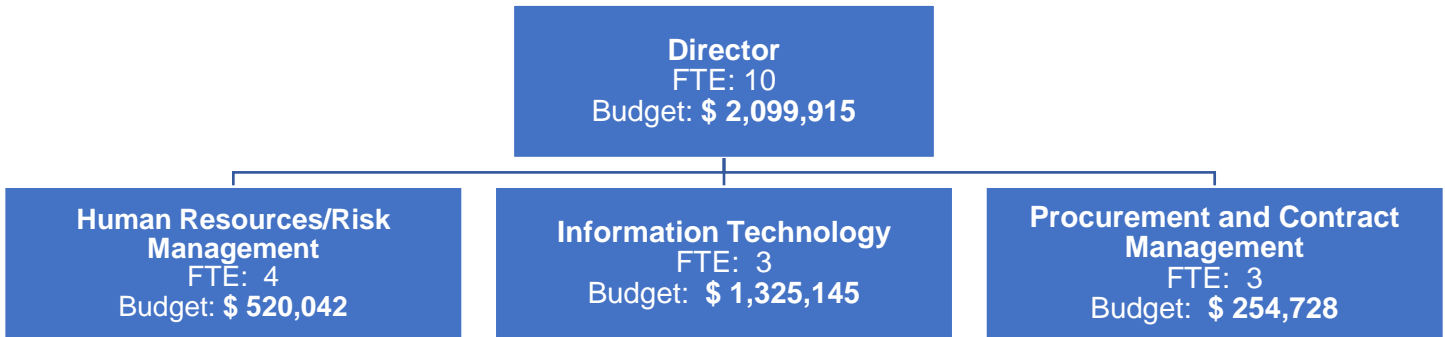
This page intentionally left blank.



ADMINISTRATIVE SERVICES DEPARTMENT

ADMINISTRATIVE SERVICES DEPARTMENT

Andy Brooks, Administrative Services Director



The Administrative Services Department is comprised Human Resources/Risk Management, Procurement, and Information Technology. The mission of the Administrative Services Department is to provide quality internal services for all the City Departments so that they can move towards supporting City-wide organization.

Primary Administrative Services activities include:

Human Resources/Risk Management:

- Design and manage services that result in the most efficient and effective recruitment, selection, and retention
- of the City's workforce.
- Administer the City classification, compensation, and performance evaluation programs.
- Coordinate labor relations including conflict resolutions, labor agreements, and employment litigation.
- Maintain official personnel records, medical files, and employment documentation.
- Develop, maintain, and administer City employee policies.
- Coordinate employee safety and health programs and employee relations programs.

Procurement and Contract Management:

- Oversee and support the procurement of goods, services, and construction for all City departments/divisions while promoting transparency, open competition, accountability and inspiring the public trust.
- Manage the sourcing process and sealed bids/proposals proficiently and effectively to ensure quality, best value and excellent customer service.
- Maintain up-to-date vendor registration, bid notification and contract program to promote fairness and equal opportunity.
- Contract Management – develop and negotiate all contracts, maintain contractor bonds and required Insurance Certificates to protect the City's interests.
- Administer the City's P-card Program to streamline the acquisition process for small dollar purchases.
- Coordinate the Citywide Surplus Property Disposal Program with the goal of achieving greatest value for real property that is obsolete or no longer useable.
- Administer the City's Procurement Policy, State Statutes, Federal Guidelines and other governing regulations to City compliance.
- Develop integrated purchasing strategies and procedures that support organizational goals.

Information Technology:

- Oversee standardized computer hardware/software implementation to minimize cost and streamline maintenance.
- Coordinate timely replacement of computers, servers, network equipment, and software City-wide.
- Maintain resilient network infrastructure with an architecture that minimizes technology failures.
- Preserve data integrity through security measures, policy enforcement, and backup procedures.
- Resolve computer issues for all internal customers ranging from repairs to investigation and implementation of new software.
- Coordinate computer software with County services.
- Maintain computer access and security levels for users in varied software programs.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY2020 % Required	FY2019 % Required	FY2018 % Achieved	Variance
HR/Risk Management:						
Mandatory Training for Employees (4/ Employee/ Year)	Goal #2	Objective 4	> 80%	> 80%	100%	20%↑
Procurement and Contract Management:						
Bids Awarded per SLA	Goal #2	Objective 4	> 80%	> 80%	95%	15%↑
Information Technology:						
Maintain Operability of Computer Ops	Goal #1	Objective 1	> 90%	> 90%	100%	10%↑

*Refer to Fiscal Year 2020 Goals and Objectives P.5-P.8

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
HR/Risk Management	379,027	141,015	-	-	-	520,042	4	-
Procurement & Cont. Mgt	243,073	11,655	-	-	-	254,728	3	-
Information Technology	296,707	965,951	-	62,487	-	1,325,145	3	-
TOTALS	918,807	1,118,621	-	62,487	-	2,099,915	10	-

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned.

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund – Human Resources/Risk Management

12-01	Increase to match anticipated salary increases.
22-05	Increase to match anticipated benefit costs.
31-00	Decrease due to reduction in police officer physicals from previous year.

General Fund – Procurement and Contract Management

23-00	Increase to match anticipated health insurance costs.
-------	---

General Fund – Information Technology

12-01	Increase to match anticipated salary increases.
34-00	Decrease due to Superior add ons and CivicPlus renewal costs.
41-00	Increase due to reallocating all cellphone, wireless, and internet bills to IT.
46-00	Decrease due to reallocating funds to impacted Departments.
56-00	Increase due to reclassifying network equipment from repair & maintenance.

HUMAN RESOURCES/RISK MANAGEMENT (GENERAL FUND)

Fund: General

Division: Human Resources/Risk Management

Program: Financial and Administrative

POSITION SCHEDULE

Pay Grade	Position	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
D1	Human Resources and Risk Management Director	1	-	-
301	Administrative Services Director	-	1	1
142*	Human Resources Generalist*	1	1	-
206	Human Resources Manager	-	-	1
131	Human Resources Specialist	1	1	1
131	Special Projects Coordinator	-	1	1
Total		3	4	4
Full-Time		3	3	4
Part-Time		-	-	-
Total FTE's				4

* Position reclassified to Human Resources Manager in FY20 budget.

CAPITAL OUTLAY SCHEDULE

Account Number	Item	Project Number	Amount
	No Capital Outlay planned.		-
Total			-

Fund: General (001)
Division: Human Resources/Risk Management (0150)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	-	111,275	115,309	118,475
12-01 Regular Salaries and Wages	207,957	113,750	127,493	165,473
14-00 Overtime	3,346	2,251	500	500
21-00 FICA Taxes	15,298	16,661	18,574	21,722
22-05 Retirement Contribution - (401A)	21,148	24,734	24,280	30,516
23-00 Health Insurance	32,529	31,490	31,486	29,821
23-01 Disability Insurance	518	487	667	780
23-02 Supplemental Pay - Health Insurance Waiver	-	557	1,200	1,200
23-03 Life Insurance	227	198	224	251
24-00 Workers' Compensation	348	473	468	271
26-00 Matched Annuity (457 Plan)	6,118	7,394	8,967	9,818
28-00 Gift Cards/Service Awards	75	150	175	200
Total Personal Services	287,564	309,420	329,343	379,027
OPERATING EXPENSES				
31-00 Professional Services	48,585	36,837	49,715	37,715
34-00 Other Contractual Services	40,000	41,246	42,500	42,500
40-00 Travel and Per Diem	2,100	1,848	2,000	2,000
41-00 Communications	950	1,156	1,150	-
42-00 Freight & Postage	100	14	200	200
47-00 Printing and Binding	-	160	-	-
48-00 Promotional Activities	980	1,620	1,500	1,500
49-00 Other Current Charges and Obligations	27,264	11,920	16,100	16,100
51-00 Office Supplies	5,694	1,158	4,500	4,500
52-00 Operating Supplies	983	4,015	3,000	3,000
54-00 Publications, Subscriptions, & Memberships	3,314	11,404	11,000	11,000
55-00 Training	9,126	11,108	14,000	14,000
55-01 Training-Tuition Reimbursement	6,442	7,420	8,000	8,000
56-00 Small Tools and Minor Equipment	225	237	500	500
Total Operating Expenses	145,763	130,143	154,165	141,015
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	433,327	439,563	483,508	520,042

PROCUREMENT AND CONTRACT MANAGEMENT (GENERAL FUND)

Fund: General

Division: Procurement and Contract Management

Program: Financial and Administrative

POSITION SCHEDULE

Pay Grade	Position	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
209	Procurement Administrator*	1	1	-
209	Procurement Manager	-	-	1
131/135	Procurement Specialist I/II	1	2	2
Total		2	3	3
Full-Time		2	3	3
Part-Time		-	-	-
Total FTE's				3

* Position reclassified to Procurement Manager in FY19 Department reorg.

CAPITAL OUTLAY SCHEDULE

Account Number	Item	Project Number	Amount
	No Capital Outlay planned.		-
Total			-

Fund: General (001)
 Division: Procurement and Contract Management* (0132)
 Program: Financial and Administrative (513)

**DIVISION EXPENDITURE DETAIL
 (All Object Codes)**

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	106,538	124,095	171,416	178,368
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	478	-	1,683
14-00 Overtime	-	150	500	500
21-00 FICA Taxes	8,150	9,372	13,152	13,812
22-05 Retirement Contribution - (401A)	10,654	12,472	17,192	17,887
23-00 Health Insurance	13,622	14,897	14,712	29,821
23-01 Disability Insurance	2,024	12	471	490
23-02 Supplemental Pay - Health Insurance Waiver	-	50	-	-
23-03 Life Insurance	146	121	186	192
24-00 Workers' Compensation	109	272	269	170
26-00 Matched Annuity (457 plan)	-	-	-	-
28-00 Gift Cards/Service Awards	50	50	150	150
Total Personal Services	141,293	161,969	218,048	243,073
OPERATING EXPENSES				
34-00 Contractual Services	-	33,333	-	-
40-00 Travel and Per Diem	29	1,654	3,250	3,250
42-00 Freight & Postage	35	-	100	100
47-00 Printing and Binding	32	96	80	80
51-00 Office Supplies	4,004	2,277	1,200	1,800
52-00 Operating Supplies	-	4	350	500
54-00 Publications, Subscriptions, & Memberships	320	498	3,300	1,700
55-00 Training	2,995	1,715	4,000	4,000
56-00 Small Tools and Minor Equipment	-	100	225	225
Total Operating Expenses	7,415	39,677	12,505	11,655
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	148,708	201,646	230,553	254,728

* Division was changed from Procurement to Procurement and Contract Management in FY 2020 Budget.

INFORMATION TECHNOLOGY (GENERAL FUND)

Fund: General

Division: Information Technology

Program: Non-Court Information Systems

POSITION SCHEDULE

Pay Grade	Position	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
217	Information Technology Manager	1	1	1
133	Information Technology Application Analyst	1	1	1
137	GIS Coordinator*	-	-	1
127	Records Specialist**	1	1	-
Total		3	3	3
Full-Time		3	3	3
Part-Time		-	-	-
Total FTE's				3

* Position added in FY 2020 budget

** Position deleted in FY2020 budget

CAPITAL OUTLAY SCHEDULE

Account Number	Item	Project Number	Amount
	No Capital Outlay planned.		-
Total			-

Fund: General (001)
Division: Information Technology (0151)
Program: Non-Court Information Systems (516)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	149,114	174,402	200,092	219,372
12-↔ Regular Salaries and Wages-Miscellaneous Pays	1,278	2,039	2,033	2,099
14-00 Overtime	1,314	2,431	1,000	1,000
21-00 FICA Taxes	11,016	13,299	15,539	17,019
22-05 Retirement Contribution - (401A)	15,171	17,887	20,109	22,037
23-00 Health Insurance	17,409	23,971	26,662	29,821
23-01 Disability Insurance	79	362	549	602
23-02 Supplemental Pay - Health Insurance Waiver	57	-	-	-
23-03 Life Insurance	154	150	185	200
24-00 Workers' Compensation	343	445	440	209
26-00 Matched Annuity (457 Plan)	763	3,930	4,066	4,198
28-00 Gift Cards/Service Awards	50	100	150	150
Total Personal Services	196,748	239,016	270,825	296,707
OPERATING EXPENSES				
31-00 Professional Services	180,800	180,000	180,000	185,000
34-00 Contractual Services	167,245	149,413	289,822	234,001
40-00 Travel and Per Diem	-	70	100	100
41-00 Communications	45,903	49,651	41,000	135,450
42-00 Freight & Postage	12	34	100	100
44-00 Rentals and Leases	55,133	53,068	52,000	52,000
44-01 Rentals and Leases - Capital Leases (Principal)	62,487	57,774	58,918	60,084
44-03 Rentals and Leases - Capital Leases (Interest)	-	4,713	3,569	2,403
46-00 Repairs and Maintenance	98,472	162,586	255,302	201,900
51-00 Office Supplies	275	589	150	150
52-00 Operating Supplies	2,245	1,807	15,000	15,000
52-10 Operating Supplies - Software	33,365	42,837	15,000	15,000
54-00 Publications, Subscriptions, & Memberships	-	200	250	250
55-00 Training	-	3,775	10,000	10,000
56-00 Small Tools and Minor Equipment	102,090	43,669	97,000	117,000
Total Operating Expenses	748,027	750,186	1,018,211	1,028,438
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	944,775	989,202	1,289,036	1,325,145

EQUIPMENT REPLACEMENT (GENERAL FUND)

Fund: Equipment Replacement
Division: Information Technology
Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
	No Personnel assigned.			

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u><u>-</u></u>

Fund: Equipment Replacement (302)
Division: Information Technology (0151)
Program: Financial & Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
CAPITAL OUTLAY TOTAL	370,595	31,620	-	-
DIVISION TOTAL	370,595	31,620	-	-



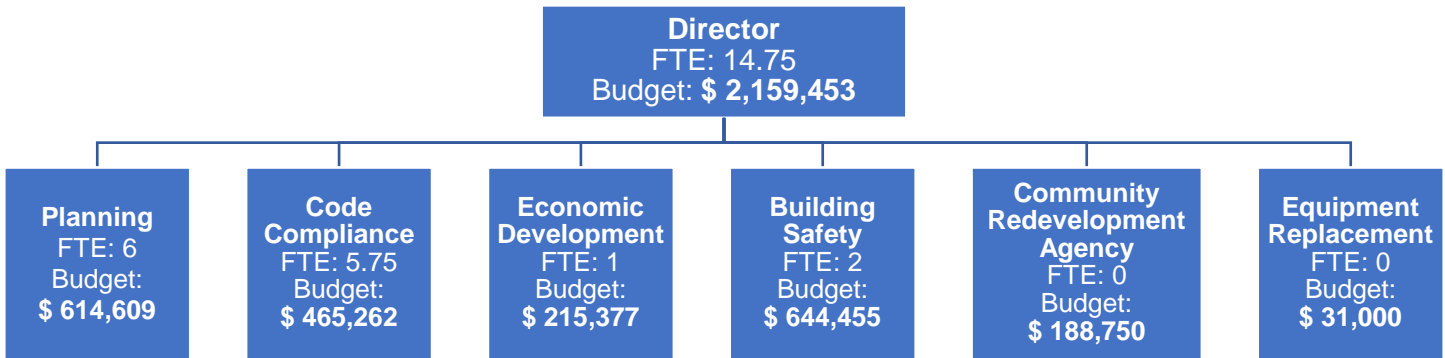
This page intentionally left blank.



COMMUNITY DEVELOPMENT DEPARTMENT

COMMUNITY DEVELOPMENT DEPARTMENT

Christopher Bowley, Community Development Director



The Community Development Department has three key functions: plan for future growth, facilitate new construction/redevelopment, and create a desirable community environment. The Department supports three standing City boards that are integral to the development and compliance process: The Planning and Zoning Commission, the Community Redevelopment Agency (CRA), and the Special Magistrate, acting as the Code Enforcement Board. The Department also operates a Development Review Committee (DRC) and coordinates with other agencies to ensure public health, safety, and welfare is paramount. Such regional agencies include Seminole County, Seminole County School Board, MetroPlan Orlando, East Central Florida Regional Planning Council, and various professional organizations that guide development activities that benefits the City of Casselberry.

Primary Community Development Department activities include:

Planning

- Promote economic development initiatives through the creation of new City visions and policy initiatives.
- Develop and administer growth management objectives included into the Comprehensive Plan and Unified Land Development Regulations.
- Work with land owners, developers, and their consultants to assist with the development processes.
- Conduct analysis and develop studies to address community needs, land development regulations, and State-mandated growth management plan amendments.
- Assist residents and neighborhood groups with the City's Neighborhood Improvement Grants program.
- Administer the Business Tax Receipts program, including field investigations and license renewal.

Building Safety Bureau

- Administer the Building Safety Bureau, including plans review, permitting, and inspections.

Code Compliance

- Administer the Code Compliance program and hold Code Enforcement hearings with a Special Magistrate.

Economic Development

- Administer Planning and Economic Development programs.
- Promote the City's economic progress through the City website with maps, demographics, land use data and additional pertinent economic development information.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY2020 % Required	FY2019 % Required	FY2018 % Achieved	Variance
Planning:						
Plans reviewed timely	Goal #1	Objective 1	> 80%	> 80%	95%	15%↑
Amend/update zoning ordinance**	Goal #1	Objective 1	> 70%	-	-	
Connect natural areas for health**	Goal #1	Objective 2	> 50%	-	-	
Include place making in site design**	Goal #1	Objective 3	> 100%	-	-	
Promote greater urban design**	Goal #1	Objective 4	> 80%	-	-	
Economic Development:						
Development Updates	Goal #1	Objective 3	> 80%	> 80%	90%	10%↑
Place development on arterials**	Goal #1	Objective 5	> 70%	-	-	
Code Compliance						
Reduction of nuisances	Goal #6	Objective 8	> 80%	> 80%	85%	5%↑
Promote sense of place**	Goal #1	Objective 6	> 70%	-	-	
Building Safety						
Permits Issuance	Goal #1	Objective 4	> 80%	> 80%	95%	15%↑

* Refer to Fiscal Year 2020 Goals and Objectives P.5-P.8

** Indicators added in FY20 budget.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Planning	468,909	145,700	-	-	-	614,609	6	-
Economic Development	85,827	129,550	-	-	-	215,377	1	-
Code Compliance	407,503	47,100	-	10,659	-	465,262	5	1
COMMUNITY REDEVELOPMENT AGCY								
	-	188,750	-	-	-	188,750	-	-
Equip. Replacement:								
	-	-	31,000	-	-	31,000	-	-
BUILDING SAFETY								
	279,955	364,500	-	-	-	644,455	2	-
TOTALS	1,242,194	875,600	31,000	10,659	-	2,159,453	14	1

Narrative for Additional New (AN) Capital Outlay Items:

Equipment Replacement Fund - Code Compliance

1/2 Ton Pickup Truck - (\$31,000)

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund - Planning

49-00 Decrease to match anticipated expenditures.

General Fund - Economic Development

32-02 Decrease to match anticipated expenditures.

General Fund - Code Compliance

34-10 Decrease to match anticipated expenditures.
46-51 Increase due to Citizen Serve being reallocated from IT.
52-00 Decrease to match anticipated expenditures.

Community Redevelopment Agency

31-00 Decrease to match anticipated expenditures.
49-11 Increase to match anticipated expenditures.

Building Safety

12-01 Increase due to additional position requested.
21-00 Increase due to additional position requested.
22-05 Increase to reflect participation in City Retirement Plan.
23-00 Increase to reflect participation in health insurance benefit.
31-00 Increase to match anticipated expenditures for Building Safety Rate Study.
34-00 Increase due to contracting for building inspection services.
55-00 Decrease to match anticipated expenditures.

PLANNING (GENERAL FUND)

Fund: General

Division: Planning

Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
303	Community Development Director	1	1	1
209	Development Services Manager	-	1	1
C9	Chief Planner	1	-	-
128/140/201	Planning Tech/Planner/Planner II	3	3	3
131	Community Development Coordinator	-	-	1
131	Senior Staff Assistant*	1	1	-
Total		6	6	6
Full-Time		6	6	6
Part-Time		-	-	-
Total FTE's				6

*Position reclassified to Community Development Coordinator in FY 2020 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
Total			-

Fund: General (001)
 Division: Planning (0210)
 Program: Comprehensive Planning (515)

**DIVISION EXPENDITURE DETAIL
 (All Object Codes)**

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	37,512	85,095	82,808	85,082
12-01 Regular Salaries and Wages	216,384	222,774	248,936	258,438
12-↔ Regular Salaries and Wages-Miscellaneous Pays	4,800	-	-	-
14-00 Overtime	3,784	2,581	3,000	3,000
21-00 FICA Taxes	19,462	23,553	25,608	26,509
22-05 Retirement Contribution - (401A)	26,679	32,568	35,451	36,683
23-00 Health Insurance	31,379	30,703	38,440	44,731
23-01 Disability Insurance	176	507	923	955
23-02 Supp Pay -Health Ins Wave	-	57	-	1,200
23-03 Life Insurance	313	288	317	320
24-00 Workers' Compensation	633	759	749	327
26-00 Matched Annuity (457 Plan)	2,037	5,518	7,414	11,389
28-00 Gift Cards/Service Awards	100	250	275	275
Total Personal Services	343,259	404,653	443,921	468,909
OPERATING EXPENSES				
31-00 Professional Services	67,965	13,298	75,000	75,000
40-00 Travel and Per Diem	7,669	6,050	8,000	5,000
41-00 Communications	936	250	1,000	-
42-00 Freight & Postage Services	-	44	-	100
46-00 Repairs and Maintenance	-	-	1,500	100
47-00 Printing and Binding	466	515	500	1,000
49-00 Other Current Charges and Obligations	2,350	1,347	8,000	3,000
51-00 Office Supplies	1,017	1,932	5,000	2,500
52-00 Operating Supplies	786	185	1,000	1,000
54-00 Publications, Subscriptions, & Memberships	3,755	1,138	8,000	3,000
55-00 Training	5,219	5,253	9,000	5,000
56-00 Small Tools and Minor Equipment	796	-	500	-
82-00 Aids to Private Organizations	7,203	6,650	50,000	50,000
Total Operating Expenses	98,162	36,662	167,500	145,700
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	441,421	441,315	611,421	614,609

Note: 25% of Community Development Director Salary is allocated to the Building Safety division beginning in FY 2017.

ECONOMIC DEVELOPMENT (GENERAL FUND)

Fund: General

Division: Economic Development

Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
204	Economic Development Planner	-	-	1
208*	Economic Development Manager*	1	1	-
Total		1	1	1
	Full-Time	1	1	1
	Part-Time	-	-	-
Total FTE's				1

* Position reclassified to Economic Development Planner in FY 2020 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
Total			-

Fund: General (001)
Division: Economic Development (0211)
Program: Comprehensive Planning (515)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	70,771	29,123	66,951	62,096
21-00 FICA Taxes	4,897	2,035	5,122	4,750
22-05 Retirement Contribution - (401A)	7,077	2,912	6,695	6,210
23-00 Health Insurance	11,314	5,688	7,356	9,940
23-01 Disability Insurance	120	77	184	171
23-03 Life Insurance	77	27	66	67
24-00 Workers' Compensation	122	166	164	59
26-00 Matched Annuity (457 Plan)	-	-	-	2,484
28-00 Gift Cards/Service Awards	25	50	50	50
Total Personal Services	94,403	40,078	86,588	85,827
OPERATING EXPENSES				
31-00 Professional Services	2,250	4,225	75,000	75,000
31-02 BF Cleanup	74,671	129,366	62,550	50,000
31-04 Land Development Costs	23,484	12,525	-	-
34-00 Other Contractual Service	300	1,305	-	-
40-00 Travel and Per Diem	2,120	456	2,000	1,000
41-00 Communications	474	36	500	-
47-00 Printing and Binding	-	953	300	250
49-00 Other Current Charges and Obligations	260	260	500	300
51-00 Office Supplies	-	84	-	-
52-00 Operating Supplies	3,600	-	-	-
54-00 Publications, Subscriptions, & Memberships	586	820	1,000	1,500
55-00 Training	1,290	1,572	1,000	1,500
Total Operating Expenses	109,035	151,602	142,850	129,550
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	203,438	191,680	229,438	215,377

CODE COMPLIANCE SECTION (GENERAL FUND)

Fund: General

Division: Code Compliance

Program: Protective Inspections

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
202	Code Compliance Supervisor	1	1	1
131	Code Compliance Coordinator	1	1	1
129/140	Code Compliance Officer/Senior Code Officer	3	3	3
129	Code Compliance Officer (PT)	1	1	1
	Total	6	6	6
	Full-Time	5	5	5
	Part-Time	1	1	1
	Total FTE's			5.75

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
Division: Code Compliance (0222)
Program: Protective Inspections (524)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	197,878	242,427	300,722	293,562
12-↔ Regular Salaries and Wages-Miscellaneous Pays	1,361	1,387	1,435	1,482
14-00 Overtime	2,007	1,455	3,000	3,000
21-00 FICA Taxes	15,099	18,564	23,345	22,800
22-05 Retirement Contribution - (401A)	19,892	22,308	30,372	29,656
23-00 Health Insurance	23,680	27,233	34,249	39,761
23-01 Disability Insurance	85	320	741	806
23-02 Supplemental Pay - Health Insurance Waiver	650	1,207	1,200	2,400
23-03 Life Insurance	232	187	324	305
24-00 Workers' Compensation	3,201	2,609	2,556	3,256
25-00 Unemployment Compensation	2,750	-	-	-
26-00 Matched Annuity (457 Plan)	1,216	2,885	10,230	10,175
28-00 Gift Cards/Service Awards	300	150	300	300
Total Personal Services	268,351	320,732	408,474	407,503
OPERATING EXPENSES				
31-00 Professional Services	-	-	1,000	-
34-10 Other Contractual Services - Property Maintenance	7,575	14,055	30,000	20,000
40-00 Travel and Per Diem	268	1,182	2,500	1,500
41-00 Communications	3,251	4,112	4,000	3,000
44-01 Rentals and Leases - Capital Leases	-	-	10,238	10,659
46-00 Repairs and Maintenance	3,308	1,320	2,500	-
46-51 IT Repairs and Maintenance	-	-	-	12,600
47-00 Printing and Binding	588	831	500	1,000
49-00 Other Current Charges and Obligations	1,047	920	2,500	3,000
51-00 Office Supplies	799	4,258	3,000	-
52-00 Operating Supplies	4,630	6,076	9,000	3,000
52-10 Software	9,000	-	-	-
54-00 Publications, Subscriptions, & Memberships	175	280	1,300	1,000
55-00 Training	2,360	890	4,500	2,000
56-00 Small Tools and Minor Equipment	-	438	500	-
Total Operating Expenses	33,001	34,362	71,538	57,759
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	351,070	355,094	480,012	465,262

PLANNING (COMMUNITY REDEVELOPMENT AGENCY FUND)

Fund: Community Redevelopment Agency

Division: Planning

Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Community Redevelopment Agency (113)
Division: Planning (0210)
Program: Comprehensive Planning (515)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENSES (515)				
31-00 Professional Services	4,054	97,657	100,000	75,000
34-00 Other Contractual Service	1,149	3,050	4,000	2,500
43-00 Utilities	1,262	366	1,000	1,000
45-00 Comprehensive Planning / Insurance	6,132	6,345	6,500	7,000
45-02 Insurance	-	787	1,000	750
46-00 Repairs and Maintenance	2,336	6,332	4,000	2,500
49-00 Other Current Charges and Obligations	(1,702)	-	-	-
49-11 Other Current Charges-Econ- Opportunity Incentives	-	300,000	-	100,000
Total Operating Expenses	13,231	414,537	116,500	188,750
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	-	-	-	-
Total Other Uses	-	-	-	-
CAPITAL OUTLAY TOTAL	486,573	32,040	1,000,000	-
DIVISION TOTAL	499,804	446,577	1,116,500	188,750

BUILDING SAFETY (BUILDING SAFETY FUND)

Fund: Building Safety
Division: Building Safety
Program: Protective Inspections

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
213	Building Official*	-	-	1
116	Staff Assistant I**	-	1	-
131	Building Services Coordinator	1	1	1
	Total	1	2	2
	Full-Time	1	2	2
	Part-Time	-	-	-
	Total FTE's			2

* Position added in FY 2020 budget.

** Position deleted in FY 2020 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Building Safety (119)
Division: Building Safety (0211)
Program: Protective Inspections (524)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES (524)				
11-00 Executive Salaries	-	28,365	27,603	28,361
12-01 Regular Salaries and Wages	66,937	6,591	93,534	178,649
12-↔ Regular Salaries and Wages-Miscellaneous Pays	1,031	-	-	-
14-00 Overtime	447	-	1,000	1,000
21-00 FICA Taxes	5,246	2,624	9,344	15,913
22-01 Retirement Contribution - State Plan (FRS)	7,164	-	-	-
22-05 Retirement Contribution - (401A)	1,188	3,863	7,382	20,701
23-00 Health Insurance	7,259	1,929	18,287	32,306
23-01 Disability Insurance	30	27	321	557
23-03 Life Insurance	82	13	161	221
24-00 Workers' Compensation	115	169	167	197
26-00 Matched Annuity (457 Plan)	1,913	102	1,835	1,887
28-00 Gift Cards/Service Awards	25	-	125	163
Total Personal Services	91,437	43,683	159,759	279,955
OPERATING EXPENSES (524)				
31-00 Professional Services	580	2,714	10,000	60,000
34-00 Other Contractual Services	289,269	438,756	280,000	300,000
40-00 Travel and Per Diem	-	-	-	1,000
46-00 Repairs and Maintenance	-	-	-	-
47-00 Printing and Binding	1,249	1,253	-	1,000
49-00 Other Current Charges and Obligations	832	-	2,000	-
51-00 Office Supplies	731	408	1,000	500
52-00 Operating Supplies	-	19	-	-
54-00 Publications, Subscriptions, & Memberships	-	736	-	1,000
55-00 Training	-	-	6,000	1,000
56-00 Small Tools and Minor Equipment	-	2,628	-	-
Total Operating Expenses	292,661	446,514	299,000	364,500
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	384,098	490,197	458,759	644,455

Note: 25% of Community Development Director Salary is allocated to the Building Safety division beginning in FY 2017.

CODE COMPLIANCE (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement
Division: Code Compliance
Program: Protective Inspections

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	1/2 Ton Pickup Truck	001902	(AN)	<u>31,000</u>
	Total			<u>31,000</u>

Fund: Equipment Replacement (302)
Division: Code Compliance (0222)
Program: Protective Inspections (524)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	30,000	31,000
DIVISION TOTAL	-	-	30,000	31,000

ECONOMIC DEVELOPMENT (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development

Division: Economic Development

Program: Comprehensive Planning

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Lake Concord Park Development (306)
Division: Economic Development (0211)
Program: Comprehensive Planning (515)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
CAPITAL OUTLAY TOTAL	27,044	-	-	-
DIVISION TOTAL	27,044	-	-	-



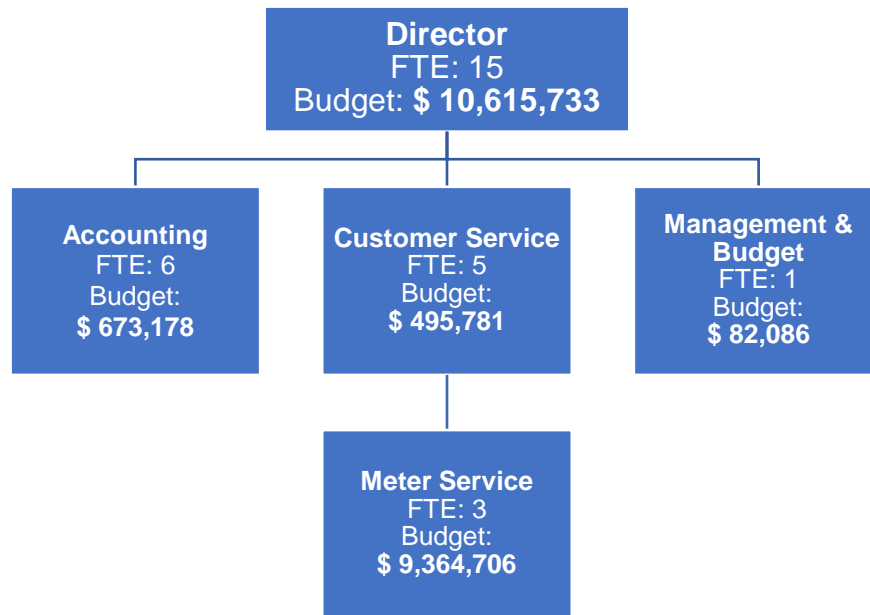
This page intentionally left blank.



FINANCE DEPARTMENT

FINANCE DEPARTMENT

Carol A. Conroy, Director



Primary Finance Department activities include:

Accounting

- Process and maintain City-wide financial data per Government Generally Accepted Accounting Principles (GAAP) and State of Florida Statutes and Administrative Code.
- Produce the City's Comprehensive Annual Financial Report (CAFR) and coordinate the annual financial audits of the City.
- Process the City's payroll and related reporting, administer accounts payable, record cash receipts, prepare deposits, and generate and maintain fixed asset records.
- Oversee City-wide grant compliance, reconcile all grant expenditures to the general ledger to ensure complete, accurate grant reporting, coordinate the single audit examination, and prepare the Schedule of Expenditures of Federal Awards.
- Oversee the City's debt and treasury operations.
- Ensure City-wide compliance with financial policies and procedures in order to maintain strong internal controls to reduce the risk of fraud.
- Provide quality customer service in order to meet the needs of internal and external customers.

Management & Budget

- Prepare the City's annual budget with input from each department and administer budget amendments and transfers during the year.
- Monitor expenditures throughout the year to ensure compliance with the Commission approved budget.
- Develop and manage special projects identified by the City Manager.
- Develop benchmarks, monitor methods for performance measurement, and make reports thereon.

Customer Service

- Assist utility customers with service applications, payments, billing questions, and other service issues.
- Ensure accurate, timely billing and collection of City utility revenues.
- Oversee the field work of meter service personnel.
- Process all cash receipts for the City.

Meter Services

- Oversee contracted meter readers and process data upload for bill processing.
- Perform customer hookup, disconnect, meter maintenance services, and take initial and final reads for utility reads for utility billing.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY2020 % Required	FY2019 % Required	FY2018 % Achieved	Variance
Accounting:						
Monthly Closing Completed Timely	Goal #2	Objective 1	100%	100%	100%	-
Management & Budget:						
Budgetary Analysis Completed Monthly	Goal #2	Objective 3	> 80%	> 80%	100%	20%↑
Customer Service:						
Number of Customers Receiving Bills	Goal #2	Objective 7	> 90%	> 80%	100%	20%↑
Meter Service:						
Number of Service Orders Completed per Year	Goal #2	Objective 7	> 80%	> 80%	94%	14%↑

* Refer to Fiscal Year 2020 Goals and Objectives P.5-P.8

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Accounting	547,678	125,500	-	-	-	673,178	6	-
Management & Budget	75,143	6,925	-	-	-	82,068	1	-
WATER AND SEWER FUND:								
Customer Service	338,381	157,400	-	-	-	495,781	5	-
Meter Service	162,106	202,600	9,000,000	-	-	9,364,706	3	-
TOTALS	1,123,308	492,425	9,000,000	-	-	10,615,733	15	-

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund – Accounting

12-01 Increase to match anticipated salary increases.
21↔ to 28-00 Change due to employees utilizing benefits.

Water and Sewer Fund – Meter Service

52-00 Decrease to match anticipated needs.
63-52 Increase due to Smart Meter Replacement project.

ACCOUNTING (GENERAL FUND)

Fund: General

Division: Accounting

Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
304	Finance Director	1	1	1
211	Accounting Manager	1	1	1
137/141	Accountant/Senior Accountant*	1	1	2
A46	Senior Accountant (PT)	1	-	-
131	Payroll Specialist	-	1	1
130	Fiscal Services Coordinator**	1	1	-
130	Junior Accountant	-	-	1
125	Fiscal Assistant***	1	1	-
Total		6	6	6
Full-Time		5	6	6
Part-Time		1	-	-
Total FTE's				6

* Additional position added in FY19 Department reorg.

** Position reclassified to Junior Accountant in FY20 budget.

*** Position deleted in FY19 Department reorg.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
Total			-

Fund: General (001)
Division: Accounting (0130)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	113,136	151,935	121,069	122,700
12-01 Regular Salaries and Wages	260,707	270,564	279,730	290,235
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	290	793	831
14-00 Overtime	708	2,263	2,000	2,000
21-00 FICA Taxes	28,208	32,400	30,875	31,806
22-05 Retirement Contribution - (401A)	39,481	41,377	42,447	43,690
23-00 Health Insurance	28,319	26,454	39,028	39,761
23-01 Disability Insurance	674	653	1,101	1,134
23-02 Supplemental Pay - Health Insurance Waiver	3,621	2,964	2,400	2,400
23-03 Life Insurance	338	314	368	384
24-00 Workers' Compensation	638	871	861	394
25-00 Unemployment Compensation	-	251	-	-
26-00 Matched Annuity (457 Plan)	10,410	11,297	14,446	12,043
28-00 Gift Cards/Service Awards	200	400	300	300
Total Personal Services	486,440	542,033	535,418	547,678
OPERATING EXPENSES				
32-00 Accounting and Auditing	90,449	96,365	94,280	103,080
34-00 Contractual Services	7,000	13,041	1,000	1,000
40-00 Travel and Per Diem	3,518	3,701	6,800	7,990
41-00 Communications	1,263	1,541	1,560	-
42-00 Freight & Postage	31	26	100	100
46-00 Repairs and Maintenance	-	812	100	100
47-00 Printing and Binding	1,418	737	1,950	1,700
49-00 Other Current Charges and Obligations	660	660	740	1,200
51-00 Office Supplies	1,251	5,124	2,000	2,100
52-00 Operating Supplies	127	14	600	500
54-00 Publications, Subscriptions, & Memberships	1,436	1,717	1,870	1,380
55-00 Training	4,134	3,007	3,480	6,100
56-00 Small Tools and Minor Equipment	66	157	250	250
Total Operating Expenses	111,353	126,902	114,730	125,500
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	597,793	668,935	650,148	673,178

MANAGEMENT & BUDGET (GENERAL FUND)

Fund: General

Division: Management & Budget

Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
138/141	Budget Accountant/Senior Budget Accountant	1	1	1
	Total	1	1	1
	Full-Time	1	1	1
	Part-Time	-	-	-
	Total FTE's			1

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
Division: Management & Budget (0152)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	33,121	49,223	51,242	52,900
Primary Finance Department activities include:	40	3,253	500	500
21-00 FICA Taxes	2,492	4,118	3,958	4,085
22-05 Retirement Contribution - (401A)	3,316	5,248	5,124	5,290
23-00 Health Insurance	3,477	-	7,356	9,940
23-01 Disability Insurance	38	3	141	145
23-02 Supplemental Pay - Health Insurance Waiver	-	1,257	-	-
23-03 Life Insurance	48	67	67	67
24-00 Workers' Compensation	83	125	124	50
26-00 Matched Annuity (457 plan)	-	-	-	2,116
28-00 Gift Cards/Service Awards	25	50	50	50
Total Personal Services	42,640	63,344	68,562	75,143
OPERATING EXPENSES				
34-00 Contractual Services	26,640	-	-	-
40-00 Travel and Per Diem	-	454	1,000	1,000
47-00 Printing and Binding	1,318	1,597	2,000	2,000
49-00 Other Current Charges	330	460	465	465
51-00 Office Supplies	182	615	500	500
52-00 Operating Supplies	-	-	-	50
54-00 Publications, Subscriptions, & Memberships	-	220	250	510
55-00 Training	155	1,564	2,600	2,350
56-00 Small Tools and Minor Equipment	-	-	50	50
Total Operating Expenses	28,625	4,910	6,865	6,925
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	71,265	68,254	75,427	82,068

CUSTOMER SERVICE (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Customer Service

Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
204	Customer Service Supervisor	1	1	1
128	Billing Specialist	1	1	1
121	CSR/Assistant Billing Specialist	1	1	1
117	Customer Service Representative	2	2	2
Total		5	5	5
	Full-Time	5	5	5
	Part-Time	-	-	-
Total FTE's				5

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Water and Sewer (401)
Division: Customer Service (0133)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	235,142	213,735	223,182	231,926
12-↔ Regular Salaries and Wages-Miscellaneous Pays	2,335	3,438	3,787	3,940
14-00 Overtime	6,477	3,408	2,000	2,000
16-↔ Comp Absences	(18,280)	8,081	-	-
21-00 FICA Taxes	17,810	16,015	17,516	18,197
22-05 Retirement Contribution - (401A)	24,391	21,840	22,518	23,392
23-00 Health Insurance	37,291	43,727	38,177	49,701
23-01 Disability Insurance	223	453	613	637
23-02 Supplemental Pay - Health Insurance Waiver	171	-	-	-
23-03 Life Insurance	290	243	265	272
24-00 Workers' Compensation	381	505	499	221
25-00 Unemployment Compensation	-	1,925	-	-
26-00 Matched Annuity (457 Plan)	2,495	2,699	7,587	7,845
28-00 Gift Cards/Service Awards	125	250	250	250
Total Personal Services	308,851	316,319	316,394	338,381
OPERATING EXPENSES				
34-00 Contractual Services	38,634	26,530	30,000	30,000
40-00 Travel and Per Diem	-	267	-	600
41-00 Communications	280	259	300	-
42-00 Freight & Postage	70,312	69,826	80,500	85,000
44-00 Rentals and Leases	3,588	1,001	-	-
46-00 Repairs and Maintenance	290	55	-	200
47-00 Printing and Binding	23,520	20,017	30,200	30,200
49-00 Other Current Charges and Obligations	1,583	1,272	1,500	1,500
51-00 Office Supplies	1,766	2,513	5,000	4,000
52-00 Operating Supplies	840	39	1,500	1,900
54-00 Publications, Subscriptions, & Memberships	-	224	-	-
55-00 Training	-	2,134	4,500	3,000
56-00 Small Tools and Minor Equipment	1,106	2,920	5,000	1,000
Total Operating Expenses	141,919	127,057	158,500	157,400
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	450,770	443,376	474,894	495,781

METER SERVICE (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Meter Service

Program: Financial and Administrative

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
129	Meter Service Supervisor	1	1	1
111/115*	Meter Service Worker/Meter Service Worker II*	2	2	-
112/116	Meter Service Worker/Meter Service Technician	-	-	2
Total		3	3	3
Full-Time		3	3	3
Part-Time		-	-	-
Total FTE's				3

* Position reclassified to Meter Service Technician in FY20 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
63.52	Smart Meter Replacement	002001 (R)	<u>9,000,000</u>
Total			<u>9,000,000</u>

Fund: Water and Sewer (401)
Division: Meter Service (0135)
Program: Financial and Administrative (513)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	104,721	92,287	99,129	102,937
14-00 Overtime	2,680	938	5,000	5,000
16-↔ Comp Absences	(7,258)	2,512	-	-
21-00 FICA Taxes	7,636	6,976	7,966	8,257
22-01 Retirement Contribution - State Plan (FRS)	3,228	9,323	-	-
22-05 Retirement Contribution - (401A)	6,471	-	11,920	12,379
23-00 Health Insurance	21,829	19,944	24,365	29,821
23-01 Disability Insurance	230	251	272	283
23-02 Supplemental Pay - Health Insurance Waiver	-	257	-	-
23-03 Life Insurance	151	94	132	137
24-00 Workers' Compensation	172	228	225	98
26-00 Matched Annuity (457 Plan)	1,458	2,745	2,156	3,044
28-00 Gift Cards/Service Awards	75	150	150	150
Total Personal Services	141,393	135,705	151,315	162,106
OPERATING EXPENSES				
34-00 Other Contractual Services	152,998	141,239	180,000	180,000
41-00 Communications	474	421	2,500	-
42-00 Freight & Postage Service	17	-	-	100
46-00 Repairs and Maintenance	4,987	8,493	10,500	10,500
47-00 Printing and Binding	-	587	-	-
49-00 Other Current Charges	118	-	-	-
52-00 Operating Supplies	20,171	6,398	25,000	10,000
55-00 Training	-	-	1,000	1,000
56-00 Small Tools and Minor Equipment	1,690	29	1,000	1,000
Total Operating Expenses	180,455	157,167	220,000	202,600
CAPITAL OUTLAY TOTAL	-	-	-	9,000,000
DIVISION TOTAL	321,848	292,872	371,315	9,364,706



This page intentionally left blank.



NON-DEPARTMENTAL

NON-DEPARTMENTAL

The division for non-departmental expenditures captures those City-wide expenses that do not lend themselves readily for allocation to a specific department/division. The types of items budgeted as non-departmental include:

- Equipment, building, and general liability insurance.
- Debt service payments for most governmental and enterprise fund debt issues.
- Contingency Reserve available for significant unplanned expenses.
- Transfers between funds.

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND	-	978,173	-	-	1,605,857	2,584,030	-	-
STRMWTR UTIL FUND	-	-	-	-	322,319	322,319	-	-
COMMUNITY REDEVELOPMENT AGCY	-	-	-	-	69,596	69,596	-	-
INFRASRT SURTAX FUND	-	-	-	1,154,601	-	1,154,601	-	-
SOLID WASTE FUND	-	-	-	-	248,316	248,316	-	-
BUILDING SAFETY FUND	-	-	-	-	76,394	76,394	-	-
DEBT SERVICE FUND	-	-	-	865,901	-	865,901	-	-
CAPITAL IMPROV. FUND	-	-	6,666,667	-	-	-	-	-
WATER AND SWR FUND	-	617,000	-	1,364,373	6,463,919	8,445,292	-	-
TOTALS	-	1,595,173	6,666,667	3,384,875	12,119,734	17,099,782	-	-

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund

31.00 Increase to reserve budget for General Fund portion of Public Works Compound renovation.
34.02 Decrease to match anticipated fire services "true-up" payment to Seminole County.
49.00 Increase to match anticipated expenditures.

Stormwater Fund

91.10 Increase due to higher activity in overhead calculation.

Infrastructure Surtax Fund

72.02 Decrease to reflect actual interest payments.

Solid Waste Fund

91.10 Decrease due to lower activity in overhead calculation.

Building Fund

91.10 Increase due to higher activity in overhead calculation.

Debt Service Fund

71.25 Decrease due to note repayment fulfilled.
71.26 Increase to reflect actual note payments.
72.25 Decrease due to note repayment fulfilled.
72.26 Increase to reflect actual note payments.

Water and Sewer

31-04 Increase to reflect unanticipated expenses.
41-00 Decreased communications requirements.
46-00 Decrease to reflect unanticipated expenses.
52.10 Increase to reflect accounting change.
72.45 Decrease to reflect actual interest payments.
72.47 Decrease to reflect anticipated debt issuance.
91.01 Increase due to higher activity in overhead calculation.
91.02 Decrease to reflect accounting change.
91.03 Increase to reflect accounting change.
94-02 Increase to meet funding requirements for FY19 renewal and replacement.

Solid Waste

91-10 Increase due to cost reallocation from Solid Waste Division.

Building Safety Bureau

91-10 Increase due to cost reallocation from Building Safety Bureau Division.

Stormwater Utility Fund

91-10 Increase due to cost reallocation from Stormwater Division.

NON-DEPARTMENTAL (GENERAL FUND)

Fund: General

Division: Non-Departmental

Program: Other General Government

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: General (001)
Division: Non-Departmental (0190)
Program: Other General Government (519)
Program: Debt Service (517)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
DEBT PAYMENTS (517)				
71-27 Principal - Casselberry Golf Club	500,000	-	-	-
72-27 Interest - Casselberry Golf Club	15,000	-	-	-
Total Debt Payments	515,000	-	-	-
OPERATING EXPENDITURES (519)				
31-00 Professional Services	33,443	35,812	200,000	150,000
34-00 Contractual Services	1,000	-	-	-
34-02 Seminole County Fire	449,090	131,019	594,522	422,673
42-00 Freight & Postage	14,202	18,644	21,000	23,000
44-00 Rentals & Leases	-	3,846	-	4,000
45-00 Insurance Premium/General Liab/Auto Property	213,851	217,538	250,000	250,000
45-01 Insurance Deductible/Workers Comp	58,441	64,879	85,000	50,000
45-02 Insurance Deductible/Property and Casualty	64,139	21,967	25,000	25,000
47-00 Printing and Binding	782	1,199	800	1,000
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges and Obligations	42,473	43,058	50,000	50,000
51-00 Office Supplies	175	675	-	1,000
52-00 Operating Supplies	1,080	387	1,000	1,000
54-00 Publications, Subscriptions, & Memberships	344	50	1,000	500
58-00 Contingency Reserve	-	-	39,655	-
58-06 Hurricane Irma	111,016	511,423	-	-
Total Operating Expenses	990,036	1,050,497	1,267,977	978,173
INTERFUND TRANSFERS (581)				
91-06 Transfer to Lake Concord Park Fund (306)	-	70,217	-	-
91-12 Transfer to Street Light Fund (120)	12,200	12,200	12,200	12,200
91-16 Transfer to CRA Fund (113)	156,296	177,572	426,078	474,033
91-21 Transfer to Debt Service Fund (201)	616,896	620,335	689,566	865,901
91-36 Transfer to Lake Concord Park Fund (306)	40,990	-	-	-
91-45 Transfer to Casselberry Golf Club (405)	241,137	359,129	246,846	253,723
Total Other Uses	1,067,519	1,239,453	1,374,690	1,605,857
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	2,572,555	2,289,950	2,642,667	2,584,030

NON-DEPARTMENTAL (STORMWATER UTILITY FUND)

Fund: Stormwater Utility
Division: Non-Departmental
Program: Interfund Transfers

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Stormwater Utility (110)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	150,663	210,184	444,811	322,319
91-36 Transfer to Lake Concord Park Fund (306)	369	-	-	-
Total Other Uses	151,032	210,184	444,811	322,319
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	151,032	210,184	444,811	322,319

NON-DEPARTMENTAL (COMMUNITY REDEVELOPMENT AGENCY FUND)

Fund: Community Redevelopment Agency

Division: Non-Departmental

Program: Interfund Transfers

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Community Redevelopment Agency (113)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	65,846	65,846	68,604	69,596
Total Other Uses	65,846	65,846	68,604	69,596
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	65,846	65,846	68,604	69,596

NON-DEPARTMENTAL (INFRASTRUCTURE SALES SURTAX FUND)

Fund: Infrastructure Sales Surtax Fund

Division: Non-Departmental

Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Infrastructure Sales Surtax Fund (114)
Division: Non-Departmental (0190)
Program: Road & Street Facilities (541)
Program: Debt Service (517)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENDITURES (541)				
31-00 Professional Services	18,149	14,382	-	-
Total Operating Expenses	18,149	14,382	-	-
DEBT SERVICE (517)				
71-02 Principal - Sales Surtax Revenue Note 2015	-	1,005,000	1,024,000	1,043,000
72-02 Interest - Sales Surtax Revenue Note 2015	-	149,489	130,721	111,601
73-00 Other Debt Service Cost	-	-	-	-
Total Debt Service	-	1,154,489	1,154,721	1,154,601
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	18,149	1,168,871	1,154,721	1,154,601

NON-DEPARTMENTAL (SOLID WASTE FUND)

Fund: Solid Waste
Division: Non-Departmental
Program: Interfund Transfers

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Solid Waste
Division: Non-Departmental
Program: Interfund Transfers

(118)
(0190)
(581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	170,615	242,038	214,252	248,316
Total Other Uses	170,615	242,038	214,252	248,316
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	170,615	242,038	214,252	248,316

NON-DEPARTMENTAL (BUILDING SAFETY BUREAU FUND)

Fund: Building Safety
Division: Non-Departmental
Program: Interfund Transfers

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Building Safety (119)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
INTERFUND TRANSFERS (581)				
91-10 Transfer To General Fund	28,184	38,849	52,722	76,394
Total Other Uses	28,184	38,849	52,722	76,394
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	28,184	38,849	52,722	76,394

NON-DEPARTMENTAL (DEBT SERVICE FUND)

Fund: Debt Service
Division: Non-Departmental
Program: Debt Service

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Debt Service (201)
Division: Non-Departmental (0190)
Program: Debt Service (517)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
DEBT SERVICE (517)				
71-25 Principal - Sales Tax Revenue Bond 2011A	-	-	535,000	535,000
71-26 Principal - Sales Tax Refunding Bond 2011B	470,000	475,000	-	-
71-28 Principal - Taxable Sausalito Note Series 2019	-	-	-	130,290
72-25 Interest - Sales Tax Revenue Bond 2011A	133,855	140,964	154,566	138,638
72-26 Interest - Sales Tax Refunding Bond 2011B	13,041	4,370	-	-
72-28 Interest - Taxable Sausalito Note Series 2019	-	-	-	61,973
Total Debt Service	616,896	620,334	689,566	865,901
DIVISION TOTAL	616,896	620,334	689,566	865,901

NON-DEPARTMENTAL (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement

Division: Non-Departmental

Program: Debt Service

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Equipment Replacement (302)
Division: Non-Departmental (0190)
Program: Debt Service (517)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
DEBT SERVICE (517)				
73-00 Other Debt Service Cost	1,000	1,600	-	-
Total Debt Service	1,000	1,600	-	-
 CAPITAL OUTLAY TOTAL	-	-	-	-
 DIVISION TOTAL	1,000	1,600	-	-

NON-DEPARTMENTAL (CAPITAL IMPROVEMENT FUND)

Fund: Capital Improvement
Division: Non-Departmental
Program: Other General Government

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
62.25	New Public Works Department Complex	PW1822	(R)	<u>3,333,333</u>
	Total			<u>3,333,333</u>

Fund: Capital Improvement (305)
Division: Non-Departmental (0190)
Program: Other General Government (519)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENDITURES (519)				
31-00 Professional Services	9	6	-	-
Total Operating Expenses	9	6	-	-
INTERFUND TRANSFERS (581)				
91-04 Transfer to Water & Sewer Fund (401)	-	-	-	-
91-14 Transfer to Stormwater Fund (110)	-	-	-	-
Total Other Uses	-	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	3,333,333
DIVISION TOTAL	9	6	-	3,333,333

Fund: Capital Improvement
Division: Non-Departmental
Program: Water-Sewer Combination Services

POSITION SCHEDULE

Pay Grade	Position	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

Account Number	Item	Project Number		Amount
62.25	New Public Works Department Complex	PW1822	(R)	<u>3,333,334</u>
	Total			<u>3,333,334</u>

Fund: Capital Improvement (305)
Division: Non-Departmental (0190)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
CAPITAL OUTLAY TOTAL	-	-	-	3,333,334
DIVISION TOTAL	-	-	-	3,333,334

NON-DEPARTMENTAL (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development

Division: Non-Departmental

Program: Interfund Transfers

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Lake Concord Park Development (306)
Division: Non-Departmental (0190)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
INTERFUND TRANSFERS (581)				
04-00 Transfer to Water & Sewer Fund (401)	-	119,161	-	-
11-01 Transfer to General Fund (001)	28,426	74,100	-	-
11-10 Transfer to Stormwater (110)	-	33,566	-	-
11-40 Transfer to Infrastructure Sales Surtax (114)	-	30,927	-	-
Total Other Uses	28,426	257,754	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	28,426	257,754	-	-

NON-DEPARTMENTAL (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Non-Departmental

Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Water and Sewer (401)
Division: Non-Departmental (0190)
Program: Water-Sewer Combination Services (536)
Program: Debt Service (517)
Program: Interfund Transfers (581)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENDITURES (536)				
26-26 OPEB Obligation	38,652	27,976	-	-
31-00 Professional Services - Water/Sewer Comb Svcs	49,857	33,452	120,000	50,000
31-04 Professional Services	25,000	4,900	25,000	25,000
34-05 Contractual Services - Collection Agency	8,092	6,054	10,000	8,000
41-00 Communications	1,270	1,462	5,000	4,000
45-00 Insurance Premium/Gen Liab/Property/Auto	217,582	221,829	250,000	250,000
45-01 Insurance Deductible/Workers' Comp	79,726	2,869	25,000	25,000
45-02 InsuranceDeductible/Property and Casualty	9,742	4,592	25,000	25,000
46-00 Repairs and Maintenance	-	70	10,000	5,000
46-51 IT Repairs and Maintenance	24,890	16,993	17,500	30,000
48-00 Promotional Activities	-	-	1,000	-
49-00 Other Current Charges and Obligations	157,014	161,871	145,000	175,000
52-00 Operating Supplies	6,128	-	-	-
52-10 IT Operating Supplies	-	17,950	10,000	20,000
56-00 Small Tools & Minor Equip	9,073	-	-	-
59-00 Bad Debt Expense	92,421	52,064	-	-
Total Operating Expenses	719,447	552,082	643,500	617,000
DEBT SERVICE (517)				
71-06 Principal - SRF - Reclam- Facility/Expansion 2002	-	-	158,426	163,295
71-10 Principal - SRF - Reuse Allowance 2002	-	-	15,227	15,695
71-45 Principal - Utility Refunding Note 2011	-	-	751,949	765,541
71-46 Principal - FDEP - DW590301 Water Quality	-	-	157,103	149,513
72-06 Interest - SRF - Reclam- Facility/Expansion 2002	29,725	25,101	21,745	16,876
72-10 Interest - SRF - Reuse Allowance 2002	2,857	2,413	2,090	1,622
72-45 Interest - Utility Refunding Note 2011	58,894	52,112	45,234	27,427
72-46 Interest - FDEP DW590301 Water Quality	65,093	61,242	59,375	55,654
72-47 Interest - Construction 2019	-	-	34,155	-
72-50 Interest - Smart Meter Note Series 2019	-	-	-	168,750
73-00 Other Debt Service Cost	-	1,000	-	-
Total Debt Service	156,569	141,868	1,245,304	1,364,373
INTERFUND TRANSFERS (581)				
91-01 Transfer To General Fund (Allocated Overhead)	1,772,809	-	-	-
91-01 Transfer To General Fund (Return Policy)	1,352,266	3,504,359	1,457,873	1,495,367
91-02 Transfer To General Fund (Allocated Overhead)	-	-	2,168,960	2,167,792
91-35 Transfer To Capital Improvement Fund (305)	-	-	-	-
91-36 Transfer To Lake Concord Pk Development (306)	46,793	-	-	-
94-02 Transfer To Renewal & Replacement (402)	-	3,097,895	2,534,500	2,800,760
Total Interfund Transfers	3,171,868	6,602,254	6,161,333	6,463,919

Fund: Water and Sewer (401)
Division: Non-Departmental (0190)
Program: Water-Sewer Combination Services (536)
Program: Debt Service (517)
Program: Interfund Transfers (581)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OTHER USES (536)				
93-00 Interest Expense	1,572	231	-	-
95-00 Depreciation Expense	1,845,884	1,872,420	-	-
Total Other Uses	1,847,456	1,872,651	-	-
OTHER USES (539)				
97-00 Amortization Expense	306,339	307,104	-	-
Total Debt Service	306,339	307,104	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	6,201,679	9,475,959	8,050,137	8,445,292

NON-DEPARTMENTAL (RENEWAL/REPLACEMENT FUND)

Fund: Renewal/Replacement
Division: Non-Departmental/Solid Waste
Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Renewal/Replacement (402)
Division: Non-Departmental (0190)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENDITURES				
31-00 Professional Services	104	543	-	-
Total Other Uses	104	543	-	-
OTHER USES				
95-00 Depreciation Expense	130,485	132,489	-	-
Total Other Uses	130,485	132,489	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	130,598	133,032	-	-

NON-DEPARTMENTAL (CAPITAL IMPROVEMENT FUND)

Fund: Capital Improvement
Division: Non-Departmental
Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Capital Improvement (403)
Division: Non-Departmental (0190)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENDITURES (536)				
31-00 Professional Services	2,793	4,289	-	-
Total Operating Expenses	2,793	4,289	-	-
OTHER USES				
95-00 Depreciation Expense	642,529	560,548	-	-
Total Other Uses	642,529	560,548	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	645,322	564,837	-	-

NON-DEPARTMENTAL (CASSELBERRY GOLF CLUB FUND)

Fund: Casselberry Golf Club

Division: Non-Departmental

Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Casselberry Golf Club (405)
Division: Non-Departmental (0190)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OTHER USES				
95-00 Depreciation Expense	29,079	27,836	-	-
Total Other Uses	29,079	27,836	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	29,079	27,836	-	-



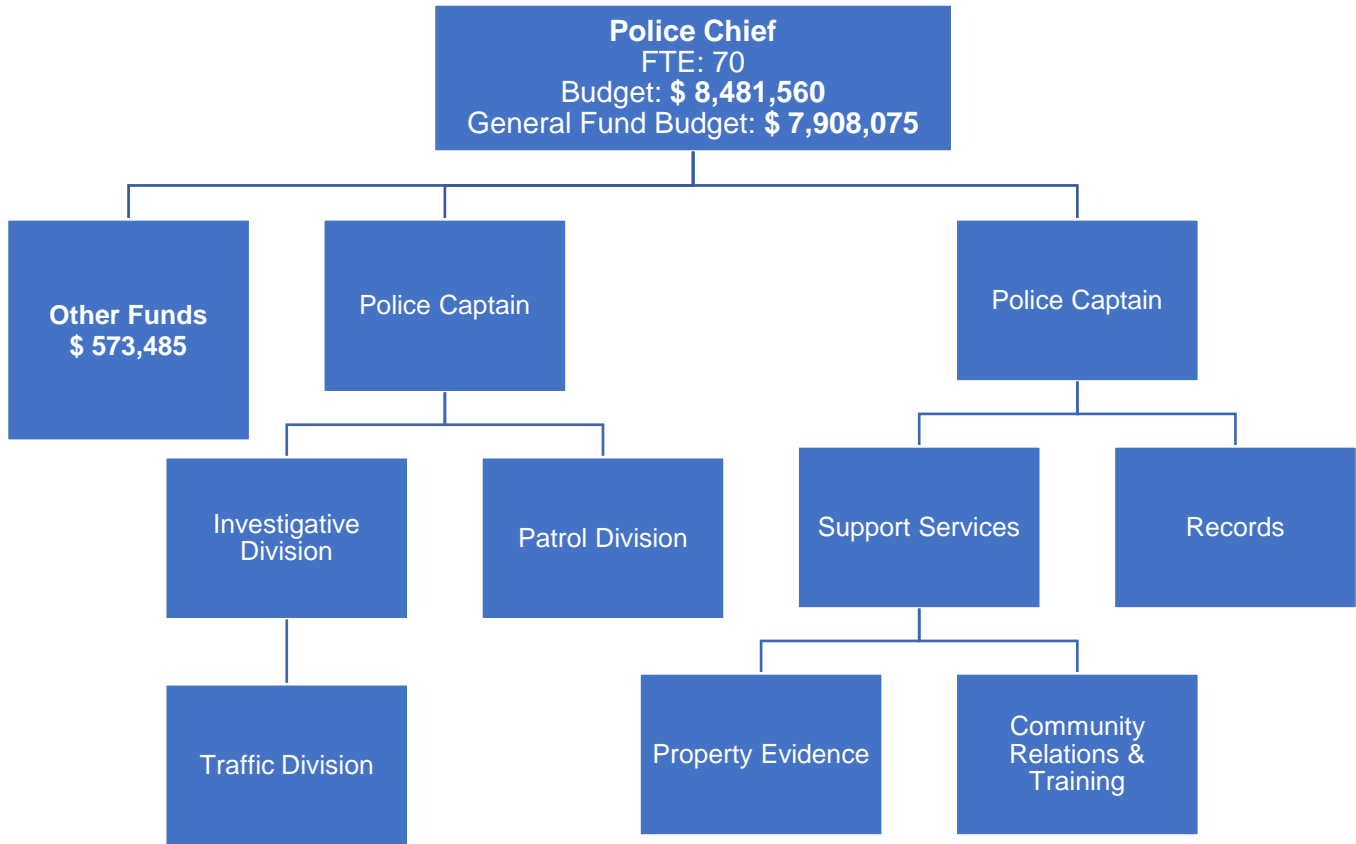
This page intentionally left blank.



POLICE DEPARTMENT

POLICE DEPARTMENT

Larry D. Krantz, Police Chief



Primary Police Department activities include:

- Provide City-wide comprehensive law enforcement services to the citizens and business community in accordance with Casselberry Police Department mission statement and Commission for Florida Law Enforcement Accreditation standards.
- Work with the residential and business community by addressing and resolving their concerns and needs in an efficient, effective, and professional manner as a means of maintaining and improving the quality of life within the City of Casselberry.
- Carefully and responsibly manage its financial resources, allowing for accountability to the public and the ability for the Police Department to focus its resources most efficiently and effectively to further enhance the Police Department's objective of meeting its goals along with the concerns of the community.

NOTE: There are no separate divisions within the Police Department for budgeting purposes.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY2020 % Required	FY2019 % Required	FY2018 % Achieved	Variance
Police Department:						
Hold Two Safety Awareness Campaigns	Goal #6	Objective 1	100%	100%	100%	-
Attend Community Events	Goal #6	Objective 1	100%	100%	100%	-

* Refer to Fiscal Year 2020 Goals and Objectives P.5-P.8

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Police	5,680,268	1,128,763	806,199	292,845	-	7,908,075	70	-
PD EDUCATION FUND:								
	-	23,485	-	-	-	23,485	-	-
MUNICIPAL IMPACT FEE:								
	-	-	-	-	-	-	-	-
EQUIP. REPLACEMENT:								
	-	-	550,000	-	-	550,000	-	-
TOTALS	5,680,268	1,152,248	1,356,199	292,845	-	8,481,560	70	-

Narrative for Additional New (AN) Capital Outlay Items:

No Additional New Capital planned

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund - Police Department:

12-01	Increase to match anticipated salary increases
12-06	Increase due to COPS match being reallocated to COPS salary.
26-00	Decrease due to change in employee participation in 457.
27-01	Decrease due to cost being reallocated to COPS salary.
27.00	Decrease due to cost being reallocated to various benefit accounts.
34-00	Decrease to match anticipated expenditures.
34-09	Decrease to match anticipated expenditures.
41-00	Decrease due to cost being reallocated to IT
44-03	Increase to reflect actual interest payments.
46-00	Increase to match anticipated expenditures.
46-51	Increase due to cost reallocation form IT for Body & Car Cameras and PD Inventory.
52-00	Decrease to match unanticipated expenditures.
56-00	Increase to match anticipated expenditures.

Capital Lease - Police Department:

67-22	Increase due to increase in cost of Ford Explorers and associated equipment.
-------	--

POLICE (GENERAL FUND)

Fund: General
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
304	Police Chief	1	1	1
213	Police Captain	2	2	2
207	Police Commander	2	2	2
PS	Police Sergeant	6	7	7
PC	Police Corporal	6	6	6
PO	Police Officer	39	41	41
141	Property and Evidence Supervisor	1	1	1
140	Records Supervisor	1	1	1
137	Police Administrative Services Coordinator	1	1	1
135*	Police Support Services Coordinator*	1	-	-
131	Police Crime Analyst	-	1	1
131	Elder and Victim Services Coordinator	1	1	1
126	Community Service Officer**	1	1	2
119	Senior Records Clerk	1	1	1
119	Property and Evidence Technician***	1	-	-
123	Property and Evidence Technician	-	1	1
116	Records Clerk	1	1	1
125	Staff Assistant II****	-	1	1
Total		65	69	70
Full-Time		65	69	70
Part-Time		-	-	-
Total FTE's				70

* Position reclassified to Police Support Services Analyst in FY19 Department reorg.

** Additional position added in FY 2020 budget.

*** Pay grade changed in FY19 Department reorg.

**** Position added in FY19 Department reorg.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
62.25	New Police Station - Design	PD2001	(R)	800,000
67.35	Replacement Shredder for Records Division	001901	(R)	6,199
Total				806,199

Fund: General
 Division: Police
 Program: Law Enforcement

(001)
 (0610)
 (521)

**DIVISION EXPENDITURE DETAIL
 (All Object Codes)**

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	113,675	118,176	122,315	125,674
12-01 Regular Salaries and Wages	2,919,159	3,041,878	3,365,727	3,513,188
12-06 Wages/CHP #2017UMWX0150	-	81,871	94,595	129,071
12-↔ Regular Salaries and Wages-Miscellaneous Pays	95,393	83,041	104,755	120,997
14-00 Overtime	208,925	162,133	170,000	170,000
15-↔ Special Pays	58,189	60,832	59,280	61,800
21-00 FICA Taxes	250,025	258,040	292,366	305,266
21-01 FICA/CHP #2017UMWX0150	-	6,262	7,254	9,970
22-01 Retirement Contribution - FRS	49,116	80,487	80,300	84,535
22-02 Retirement Contribution - PFPP	395,317	357,821	377,171	362,877
22-04 Retire/CHP #2017UMWX0150	-	11,539	12,895	16,682
22-05 Retirement Contribution - 401A	28,758	27,855	31,069	38,839
23-00 Health Insurance	432,970	447,034	469,717	596,414
23-01 Disability Insurance	13,164	7,546	9,579	9,993
23-02 Supplemental Pay - Health Insurance Waiver	2,764	5,936	4,800	7,200
23-03 Life Insurance	4,088	3,622	4,000	4,145
23-04 Benefit/CHP #2017UMWX0150	-	14,513	16,480	20,407
24-00 Workers' Compensation	94,787	82,972	85,589	71,478
25-00 Unemployment Compensation	3,300	-	-	-
26-00 Matched Annuity (457 Plan)	12,300	15,358	41,120	28,332
27-01 2017UMWX0150 Salary Match	-	-	31,531	-
27-02 2017UMWX0150 Ben Match	-	-	12,210	-
28-00 Gift Cards/Service Awards	2,525	3,550	3,300	3,400
Total Operating Expenses	4,684,455	4,870,466	5,396,053	5,680,268
OPERATING EXPENSES				
34-00 Other Contractual Services	5,156	6,334	12,159	2,499
34-09 Other Contractual Services - Sheriff Dispatch	467,803	467,803	467,803	425,800
40-00 Travel and Per Diem	4,089	2,836	17,405	16,313
40-01 DFC Grant #5H79SPO16585-08	-	287	-	-
41-00 Communications	46,024	51,558	67,500	-
42-00 Freight and Postage	82	126	400	400
43-00 Utility Services	62,726	66,900	76,265	77,781
44-00 Rentals and Leases	-	-	200	200
44-01 Rentals and Leases - Capital Leases (Principal)	97,114	187,584	274,247	275,931
44-03 Rentals and Leases - Capital Leases (Interest)	-	3,551	10,917	16,914
46-00 Repairs and Maintenance	183,457	134,307	143,270	156,419
46-51 IT Repairs and Maintenance	-	-	-	42,000
47-00 Printing and Binding	1,581	3,149	2,000	2,500
48-00 Promotional Items	9,957	8,313	10,700	10,800
49-00 Other Current Charges and Obligations	2,444	5,512	5,979	6,000
51-00 Office Supplies	9,870	17,856	13,298	16,098
52-00 Operating Supplies	159,514	179,029	339,962	314,405
52-01 Operating Supplies - Grant	-	-	-	-
54-00 Publications, Subscriptions, & Memberships	2,569	2,671	3,350	4,210
55-00 Training	3,057	7,979	24,363	24,638
56-00 Small Tools and Minor Equipment	20,958	85,846	15,600	28,700
56-08 Small Tools and Minor Equipment - Grant	-	-	-	-
56-10 JAGC-SEMI-8-F9-085	15,501	-	-	-
Total Operating Expenses	1,091,902	1,231,641	1,485,418	1,421,608
CAPITAL OUTLAY TOTAL	38,091	35,588	-	806,199
DIVISION TOTAL	5,814,448	6,137,695	6,881,471	7,908,075

POLICE (POLICE EDUCATION FUND)

Fund: Police Education
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Police Education
Division: Police
Program: Law Enforcement

(102)
(0610)
(521)

**DIVISION EXPENDITURE DETAIL
(All Object Codes)**

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENSES				
40-00 Travel and Per Diem	2,710	7,488	9,380	12,125
55-00 Training	4,535	6,593	7,485	11,360
Total Operating Expenses	7,245	14,081	16,865	23,485
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	7,245	14,081	16,865	23,485

POLICE (LAW ENFORCEMENT TRUST FUND)

Fund: Law Enforcement Trust

Division: Police

Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Law Enforcement Trust (104)
Division: Police (0610)
Program: Law Enforcement (521)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENSES				
48-00 Promotional Activities	-	-	-	-
49-00 Other Current Charges	-	3,982	-	-
52-00 Operating Supplies	-	-	-	-
52-10 Software	-	-	-	-
56-00 Small Tools and Minor Equipment	-	-	-	-
82-00 Aid to Private Organizations	1,000	10,250	-	-
Total Operating Expenses	1,000	14,232	-	-
INTERFUND TRANSFER (581)				
91-10 Transfer To General Fund	-	-	-	-
Total Other Uses	-	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,000	14,232	-	-

POLICE (MUNICIPAL IMPACT FEE FUND)

Fund: Municipal Impact Fee
Division: Police
Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Municipal Impact Fee
Division: Police
Program: Law Enforcement

(116)
(0610)
(521)

**DIVISION EXPENDITURE DETAIL
(All Object Codes)**

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENSES				
52-00 Operating Supplies	-	14,729	-	-
56-00 Small Tools and Minor Equipment	-	28,362	-	-
Total Operating Expenses	-	43,091	-	-
CAPITAL OUTLAY TOTAL	-	81,008	-	-
DIVISION TOTAL	-	124,099	-	-

POLICE (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement

Division: Police

Program: Law Enforcement

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67-22	(10) Replacement Vehicles- PD Fleet	001902	(R)	<u>550,000</u>
	Total			<u>550,000</u>

Fund: Equipment Replacement
Division: Police
Program: Law Enforcement

(302)
(0610)
(521)

**DIVISION EXPENDITURE DETAIL
(All Object Codes)**

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	252,535	419,819	447,000	550,000
DIVISION TOTAL	252,535	419,819	447,000	550,000



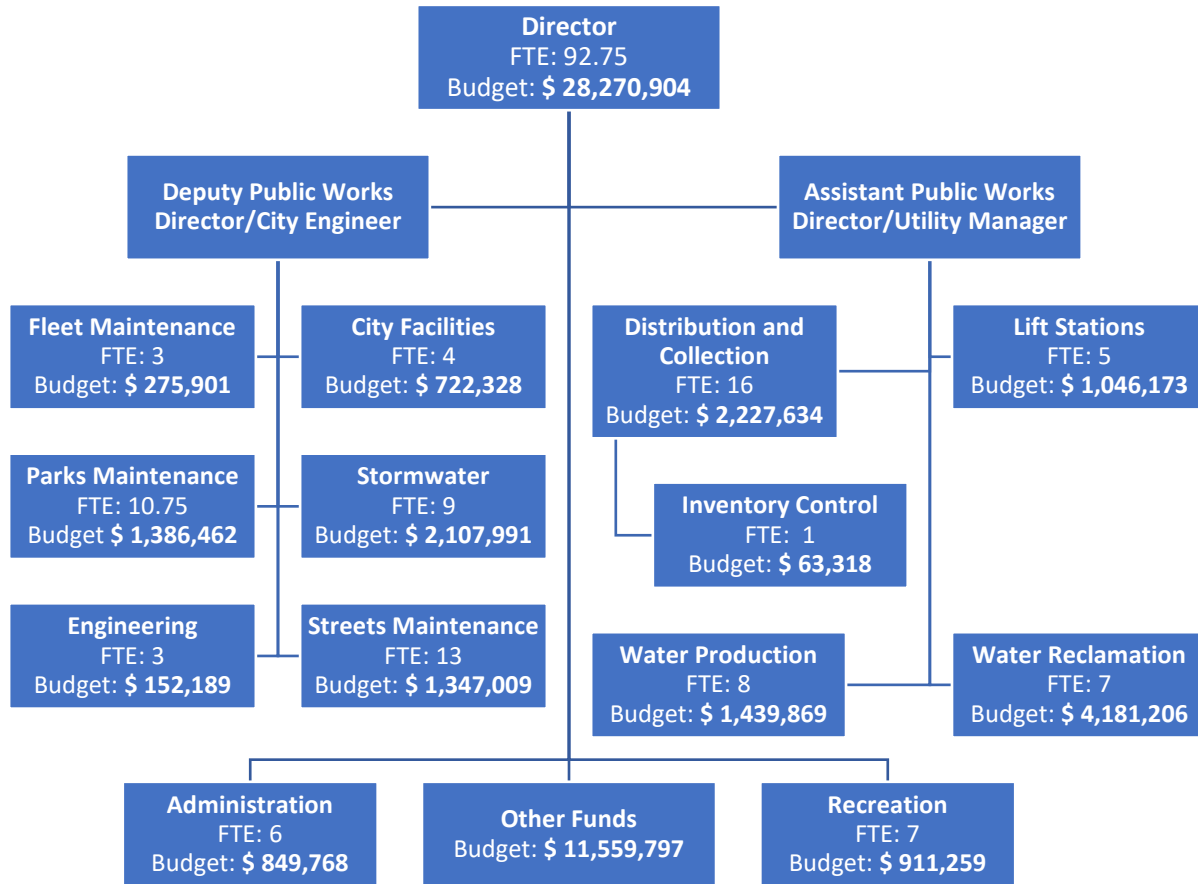
This page intentionally left blank.



PUBLIC WORKS DEPARTMENT

PUBLIC WORKS DEPARTMENT

Mark Gisclar, Director



Primary Public Works Department activities include:

Public Works (Utilities)

- Plan, design, build, operate, and maintain public infrastructure for City residents and utility customers.
- Provide high quality potable water, sanitary sewer, and reclaimed water services.
- Promote water conservation and environmental awareness to the citizens of Casselberry.
- Operate and maintain the water distribution system piping, valve and hydrants; sanitary sewer mains and manholes; reclaimed water distribution system piping and valves; and the pressure force mains from the wastewater pumping (lift) stations.

Stormwater Management

- Provide flood attenuation and surface water quality improvements through adequate stormwater and lake management.

Public Works (General)

- Ensure compliance with environmental regulations through the Florida Department of Environmental Protection, the Environmental Protection Agency and the St. John’s River Water Management District.
- Provide planning and construction management for vertical and horizontal projects.
- Manage commercial solid waste and residential collection for the City of Casselberry.
- Maintain roadways, all right-of-way landscaping, water mains, reclaimed water mains, sanitary sewer, force mains, and lift stations.

Parks Maintenance

- Maintain condition of all public grounds, including parks and trails.
- Acquire, develop, and renovate parks, recreational facilities, and open spaces.

City Facilities

- Maintain City facilities, perform renovations, and manage related contracts.

Recreation

- Provide recreational and educational programs and services for people of all ages.
- Offer cultural arts opportunities.
- Enhance the quality of life for Casselberry seniors through programs, education, and fitness.
- Host safe, enjoyable, high-quality events to promote a feeling of community.
- Provide cultural events marketing.

Inventory Control

- Maintain central inventory and distribute supplies to departments.
- Coordinate assembly and delivery of surplus property for auction.

KEY PERFORMANCE INDICATOR

Indicator	City Goal*	City Objective*	FY2020 % Required	FY2019 % Required	FY2018 % Achieved	Variance
Parks Maintenance:						
Substantially Complete Rectification of at least One Deficiency as Identified in Parks Master Plan	Goal #4	Objective 1	100%	100%	100%	-
Streets Maintenance:						
Complete 60% Design Plans of at least Two Major Transportation Projects that Include Pedestrian Improvements	Goal #6	Objective 2	100%	100%	100%	-
Fleet Maintenance:						
Perform a Minimum of 240 PM's for the Year (Preventative Maintenance Routines)	Goal #2	Objective 4	100%	100%	100%	-
City Facilities:						
Respond to at least 500 Facilities Helpdesk Requests for the Year	Goal #2	Objective 4	100%	100%	100%	-
Stormwater Utility:						
Substantially Complete Construction of One Capital Improvement Project per Stormwater & Lakes Management Master Plan	Goal #6	Objective 4	100%	100%	100%	-
Distribution & Collection:						
Address Capital Improvement Projects	Goal #3	Objective 1	80%	80%	80%	-
Lift Stations:						
Reduction of Sanitary Sewer Overflows	Goal #6	Objective 7	80%	80%	95%	15%↑
Water Reclamation:						
Reduce Potable Water Augmentation to Reclaimed Water	Goal #3	Objective 2	25%	25%	78%	53%↑
Water Production:						
Meet Required Federal, State & Local Regulations	Goal #6	Objective 6	90%	90%	100%	10%↑
Inventory Control:						
Inventory vs G/L Variance	Goal #2	Objective 1	< 10%	< 10%	4.1%	5.9%↓

* Refer to Fiscal Year 2020 Goals and Objectives P.5-P.8

BUDGET RESOURCES SUMMARY

Division	Personal Services	Operating Exp.	Capital Outlay	Debt Service	Transfers	Total Funds	FT	PT
GENERAL FUND:								
Parks Maintenance	509,095	569,610	265,000	42,757	-	1,386,462	10	1
Recreation	598,109	313,150	-	-	-	911,259	7	-
Engineering	94,489	57,700	-	-	-	152,189	3	-
Streets Maintenance	774,380	446,410	-	126,219	-	1,347,009	13	-
Fleet Maintenance	232,096	20,940	-	22,865	-	275,901	3	-
City Facilities	191,363	480,892	-	50,073	-	722,328	4	-
LOC OPT GAS TX FUND	-	594,651	-	-	-	594,651	-	-
STRMWTR UTIL FUND	850,268	473,789	641,000	142,934	-	2,107,991	9	-
INFRASTRUCTURE SURTAX FUND	-	1,500,000	391,230	-	-	1,891,230	-	-
SOLID WASTE FUND	-	1,740,800	-	-	-	1,740,800	-	-
STREET LIGHT FUND	-	461,300	-	-	-	461,300	-	-
EQUIP REPL FUND:								
Parks Maintenance	-	-	32,000	-	-	32,000	-	-
Streets Maintenance	-	-	232,000	-	-	232,000	-	-
Stormwater	-	-	400,000	-	-	400,000	-	-
CAPITAL IMPROV. FUND	-	-	3,333,333	-	-	3,333,333	-	-
WATER AND SEWER FUND:								
Administration	802,818	46,950	-	-	-	849,768	6	-
Distribution & Coll	1,052,204	935,400	187,510	52,520	-	2,227,634	16	-
Lift Stations	403,119	455,650	-	187,404	-	1,046,173	5	-
Water Reclamation	517,911	3,613,295	50,000	-	-	4,181,206	7	-
Water Production	573,882	819,138	25,770	21,079	-	1,439,869	8	-
Inventory Control	54,993	8,325	-	-	-	63,318	1	-
RENEWAL/REPLACEMENT FUND:								
Distribution & Coll	-	-	2,231,112	-	-	2,231,112	-	-
Lift Stations	-	-	175,648	-	-	175,648	-	-
Water Reclamation	-	-	40,000	-	-	40,000	-	-
Water Production	-	-	354,000	-	-	354,000	-	-
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	-	-
GOLF COURSE FUND	-	-	20,000	53,723	-	73,723	-	-
TOTALS	6,654,727	12,538,000	8,378,603	699,574	-	28,270,904	92	1

Narrative for Additional New (AN) Capital Outlay Items:

General Fund - Parks Maintenance

Wheel Park - Phase 1 - (\$250,000)

Electrical Improvements for Additional Event - (\$15,000)

Stormwater Utility Fund - Stormwater

Queens Mirror Nutrient Reduction Facility (QMNuRF) - (\$600,000)

Equipment Replacement Fund - Streets Maintenance

Clam Truck - (\$232,000)

Water & Sewer Fund - Distribution & Collection

Lead Truck - (\$39,382)

Valve Truck - (\$56,578)

Valve Maintenance Trailer - (\$91,550)

Water & Sewer Fund - Water Reclamation

Actuator Vault Installation Ground Storage Tanks 1 & 2 - (\$50,000)

Casselberry Golf Club Fund - Parks Maintenance

Golf Club Parking Lot Lighting - (\$20,000)

Significant Expenditure Changes (10% and higher with minimum value of \$5,000):

General Fund - Parks Maintenance

12-01	Increase due to anticipated pay increase and higher pay grade staff.
31-00	Decrease to match anticipated expenditures.
44-01	Decrease due to payoff of 2 pickup trucks.
46-00	Decrease to reallocate funds to Small Tools and Minor Equipment.
56-00	Increase due to anticipated purchase of replacement grills, park benches, and other small tools and minor equipment.

General Fund - Recreation

34-00	Increase to match anticipated expenditures.
34-07	Decrease due to 80/20 Instructor/City split agreement.
43-00	Increase due to new sculpture house and new fountain on Quail Pond
46-00	Decrease to match anticipated expenditures.
46-51	Increase due to Civic Rec Software
48-00	Increase due to billboard advertisement.

General Fund - Engineering

31-00	Increase due to studies identified in the Multi-modal Transportation Master Plan.
55-00	Decrease to match anticipated expenditures.

General Fund - Streets Maintenance

24-00	Decrease to match anticipated expenditures.
34-00	Decrease to match anticipated expenditures.
44-01	Increase due to Capital Lease purchase of an asphalt trailer.
46-00	Decrease to match anticipated expenditures.
56-00	Increase due to purchase of rolloff containers for clam truck.

General Fund - Fleet Maintenance

12-01	Increase to match anticipated expenditures.
-------	---

General Fund - Facilities Maintenance

12-01	Increase due to additional authorized position and annual salary increase.
12-↔ 28	Increase due to additional authorized position.
34-00	Increase due to accessibility improvements at 120 Quail Pond Circle.
44-01	Decrease due to payoff of service truck.
46-00	Increase due to Golf Course bldg. repair, PW/CH duct cleaning, ballroom floor replacement, etc.
56-00	Increase to match anticipated expenditures.

Stormwater Utility Fund - Stormwater

12-01	Increase due to additional authorized position and annual salary increase.
12-↔ 28	Increase due to additional authorized position.
31-00	Decrease to match anticipated expenditures.
44-01	Increase to include capital lease of street sweeper.
46-00	Increase to match anticipated expenditures.
48-00	Increase due to one-time graphic wrapping fee for the street sweeper.
49-00	Decrease to match anticipated expenditures.

Infrastructure Sales Surtax Fund - Engineering

31-00	Increase for SR 436 Context Sensitive Multimodal Improvements - Design.
-------	---

Solid Waste Fund - Solid Waste

34-00	Increase to match anticipated expenditures.
47-00	Decrease to match anticipated expenditures.

Street Light Fund - Street Light

- 31-00 Decrease to match anticipated expenditures.
- 43-00 Increase to match anticipated expenditures.

Water and Sewer Fund - Administration

- 51-00 Increase due to purchase of replacement conference room chairs for the main PW conference room.
- 55-00 Increase to match anticipated expenses.

Water and Sewer Fund - Distribution & Collection

- 12-01 Increase due to 2 additional authorized positions and annual salary increase.
- 12-↔ 28 Increase due to 2 additional authorized positions.
- 34-00 Decrease due to asphalt repair being performed in-house.
- 41-00 Decrease due to costs being budgeted in IT.
- 44-01 Increase due to capital lease purchase of 2 trucks and a valve maint trailer.
- 43-02 Increase to reflect increase in landfill disposal costs.
- 46-00 Increase for Asphalt Repairs contracted services.
- 49-00 Increase to reflect increase in anticipated permitting fees with Seminole County.
- 51-00 Decrease to match anticipated expenses.
- 52-01 Increase to reflect purge in obsolete inventory.
- 52-02 Increase to reflect purge in obsolete inventory.
- 52-03 Increase to reflect purge in obsolete inventory.
- 56-00 Decrease to match anticipated expenses.

Water and Sewer Fund - Lift Station

- 12-01 Increase due to authorized higher position personnel and annual salary increase.
- 22-05 Decrease to match anticipated expenses.
- 41-00 Decrease due to costs being budgeted in IT.
- 43-02 Increase due to Vac-Con truck debris disposal costs.
- 44-03 Decrease reflective of capital lease amortization schedule.
- 46-02 Increase to match anticipated expenses; includes an anticipated increase in generator maintenance.

Water and Sewer Fund - Water Reclamation

- 12-01 Increase to match anticipated salary increases.
- 12-↔ 28 Decrease to match anticipated expenses.
- 34-04 Increase to match anticipated rate increases for SSNOCWTA.
- 41-00 Decrease due to costs being budgeted in IT.
- 46-00 Increase due to purchase of new valves for the WRF and irrigation repairs related to the Golf Course.
- 56-00 Increase due to purchase of two level and flow sensor probes and a recorder/totalizer.

Water and Sewer Fund - Water Production

- 23-00 Decrease to match anticipated expenses.
- 26-00 Increase to match anticipated expenses.
- 34-00 Decrease due to completion of UCMR4.
- 41-00 Decrease due to costs being budgeted in IT.
- 44-01 Increase due to capital lease purchase of a 1/2 ton pickup.
- 46-00 Decrease due to transfer to cover purchases of equipment and reduction in maintenance due to new construction at Howell Park.
- 56-00 Increase to match anticipated expenses.

PARKS MAINTENANCE (GENERAL FUND)

Fund: General

Division: Parks Maintenance

Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
202	Parks & Facilities Supervisor*	1	1	-
202	Parks & Facilities Superintendent	-	-	1
121/125**	Irrigation Technician/ Irrigation Technician II**	2	3	3
130	Lead Parks Maintenance Technician***	-	-	1
109/115	Parks Maintenance Worker/Technician****	6	6	5
109	Parks Maintenance Worker (PT)	1	1	1
Total		10	11	11
Full-Time		9	10	10
Part-Time		1	1	1
Total FTE's				10.75

* Position reclassified to Parks & Facilities Superintendent in FY 2020 budget.

** Position reclassified to include Irrigation Technician II in FY 2020 budget.

*** Position added in FY 2020 budget.

**** One position deleted in FY 2020 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
63.24	"Wheel Park" Phase 1	PW2001 (AN)	250,000
63.24	Electrical Improvements - Lake Concord Park	PW2004 (AN)	15,000
Total			265,000

Fund: General (001)
 Division: Parks Maintenance (0410)
 Program: Parks & Recreation (572)

**DIVISION EXPENDITURE DETAIL
 (All Object Codes)**

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	332,497	336,752	328,330	360,583
14-00 Overtime	9,768	5,300	10,000	10,000
21-00 FICA Taxes	26,543	26,465	25,882	28,350
22-01 Retirement Contribution - State Plan (FRS)	2,815	2,865	2,970	3,170
22-05 Retirement Contribution - (401A)	30,538	30,632	30,237	33,316
23-00 Health Insurance	39,586	46,917	41,492	49,701
23-01 Disability Insurance	849	835	902	990
23-02 Supplemental Pay - Health Insurance Waiver	5,229	4,529	4,800	5,400
23-03 Life Insurance	438	387	411	451
24-00 Workers' Compensation	9,748	5,607	5,441	7,557
25-00 Unemployment Compensation	-	(825)	-	-
26-00 Matched Annuity (457 Plan)	7,595	8,233	9,835	9,102
28-00 Gift Cards/Service Awards	350	600	475	475
Total Personal Services	465,956	468,297	460,775	509,095
OPERATING EXPENSES				
31-00 Professional Services	46,042	4,800	205,000	75,000
34-00 Other Contractual Services	11,285	4,821	18,360	20,860
40-00 Travel and Per Diem	420	-	2,000	2,000
41-00 Communications	1,534	1,928	3,100	-
43-00 Utility Services	151,639	140,299	150,000	150,000
44-00 Rentals and Leases	440	1,160	2,000	2,000
44-01 Rentals and Leases - Capital Leases (Principal)	48,177	56,650	61,475	41,514
44-03 Rentals and Leases - Capital Leases (Interest)	528	1,301	1,595	1,243
46-00 Repairs and Maintenance	196,233	296,291	264,650	250,650
48-00 Promotional Activities	899	2,955	2,000	4,500
49-00 Other Current Charges and Obligations	529	157	500	500
51-00 Office Supplies	75	171	250	250
52-00 Operating Supplies	26,582	27,646	28,350	28,350
54-00 Publications, Subscriptions, & Memberships	124	350	1,500	1,500
55-00 Training	295	1,160	2,000	2,000
56-00 Small Tools and Minor Equipment	3,214	8,785	4,000	32,000
Total Operating Expenses	488,016	548,474	746,780	612,367
CAPITAL OUTLAY TOTAL	123,163	17,461	200,000	265,000
DIVISION TOTAL	1,077,135	1,034,232	1,407,555	1,386,462

RECREATION (GENERAL FUND)

Fund: General

Division: Recreation

Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
206	Recreation Manager	1	1	1
204	Recreation Programs & Events Supervisor	1	1	1
125	Staff Assistant II	1	1	1
137	Arts and Marketing Coordinator	-	1	1
125/131*	Recreation Specialist / Recreation Programs Coordinator*	3	2	2
115	Staff Assistant I	-	-	-
108	Office Assistant	1	1	1
Total		7	7	7
Full-Time		7	7	7
Part-Time		-	-	-
Total FTE's				7

* Position reclassified to include Recreation Programs Coordinator in FY20 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
Total			-

Fund: General (101)
Division: Recreation (0411)
Program: Parks & Recreation (572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	304,684	320,435	345,802	364,545
12↔ Regular Salaries and Wages-Miscellaneous Pays	640	684	682	2,160
13-00 Other Salaries and Wages	58,051	62,376	70,000	70,000
14-00 Overtime	11,492	14,510	3,000	3,000
21-00 FICA Taxes	26,757	28,897	32,091	33,637
22-01 Retirement Contribution - State Plan (FRS)	6,178	6,476	6,902	7,307
22-05 Retirement Contribution - (401A)	23,566	25,423	33,525	35,128
23-00 Health Insurance	62,987	64,644	64,367	69,582
23-01 Disability Insurance	586	938	950	1,001
23-03 Life Insurance	399	349	389	404
24-00 Workers' Compensation	9,281	5,039	4,881	7,640
26-00 Matched Annuity (457 Plan)	29	1,584	7,942	3,355
28-00 Gift Cards/Service Awards	375	350	350	350
Total Personal Services	505,025	531,705	570,881	598,109
OPERATING EXPENSES				
31-06 Professional Services/Culture and Recreation	5,545	5,877	9,000	9,000
34-00 Other Contractual Services	38,375	39,400	51,200	75,000
34-07 Other Contractual - Class Programs	4,890	4,380	12,000	7,000
40-00 Travel and Per Diem	31	675	500	500
41-00 Communications	1,149	1,350	2,800	-
42-00 Freight & Postage	51	130	300	300
43-00 Utility Services	20,501	20,144	20,000	30,000
44-00 Rentals and Leases	25,799	38,539	39,000	39,000
44-01 Rentals and Leases - Capital Leases (Principal)	14,844	-	-	-
44-03 Rentals and Leases - Capital Leases (Interest)	276	-	-	-
46-00 Repairs and Maintenance	12,944	24,798	21,600	18,600
46-51 IT Repairs and Maintenance	-	-	-	9,000
47-06 Printing and Binding/Culture and Recreation	7,475	8,865	24,000	24,000
48-00 Promotional Activities	23,027	29,684	25,000	35,000
49-00 Other Current Charges and Obligations	4,335	3,713	3,400	3,400
51-00 Office Supplies	3,896	5,192	6,000	6,000
52-00 Operating Supplies	41,271	32,422	45,500	45,500
54-00 Publications, Subscriptions, & Memberships	1,185	1,054	1,000	1,000
55-00 Training	2,185	3,208	5,150	3,150
56-00 Small Tools and Minor Equipment	5,948	4,228	6,700	6,700
58-00 Art Purchases	280	-	-	-
Total Operating Expenses	214,007	223,659	273,150	313,150
CAPITAL OUTLAY TOTAL	18,590	407,959	-	-
DIVISION TOTAL	737,622	1,163,323	844,031	911,259

ENGINEERING (GENERAL FUND)

Fund: General

Division: Engineering

Program: Other Physical Environment

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
209	Assistant City Engineer	1	1	1
143	Construction & Permitting Manager	1	1	1
132	Construction Inspector	1	1	1
	Total	3	3	3
	Full-Time	3	3	3
	Part-Time	-	-	-
	Total FTE's			3

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

NOTE: Engineering division was created in FY 2018.

Fund: General (101)
Division: Engineering (0710)
Program: Parks & Recreation (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	-	59,535	67,501	69,728
12-↔ Regular Salaries and Wages-Miscellaneous Pays	-	141	-	-
14-00 Overtime	-	219	-	-
21-00 FICA Taxes	-	4,500	5,164	5,334
22-05 Retirement Contribution - (401A)	-	5,990	6,750	6,973
23-00 Health Insurance	-	5,382	8,255	9,940
23-01 Disability Insurance	-	123	185	191
23-02 Supplemental Pay - Health Insurance Waiver	-	33	-	-
23-03 Life Insurance	-	51	66	66
24-00 Workers' Compensation	-	146	146	66
26-00 Matched Annuity (457 Plan)	-	-	1,800	2,141
28-00 Gift Cards/Service Awards	-	150	50	50
Total Personal Services	-	76,270	89,917	94,489
OPERATING EXPENSES				
31-00 Professional Services	-	54,608	7,500	37,500
31-02 Design Services	-	33,060	-	-
40-00 Travel and Per Diem	-	755	3,500	2,500
41-00 Communications	-	1,077	3,600	-
42-00 Freight & Postage	-	49	1,000	1,000
46-00 Repairs and Maintenance	-	640	1,500	1,500
47-00 Printing and Binding	-	64	2,500	2,500
49-00 Other Current Charges	-	222	1,000	1,000
51-00 Office Supplies	-	269	4,000	1,000
52-00 Operating Supplies	-	1,269	4,000	4,000
54-00 Publications, Subscriptions & Memberships	-	220	1,500	1,500
55-00 Training	-	2,110	8,750	3,200
56-00 Small Tools and Minor Equipment	-	110	2,000	2,000
Total Operating Expenses	-	94,453	40,850	57,700
CAPITAL OUTLAY TOTAL	-	15,450	-	-
DIVISION TOTAL	-	186,173	130,767	152,189

STREETS MAINTENANCE (GENERAL FUND)

Fund: General

Division: Streets Maintenance

Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
209	Public Works Maintenance Manager	1	1	1
201	Streets & Stormwater Superintendent	1	1	1
130	Streets Lead Technician*	2	2	-
130	Streets Lead Technician	-	-	2
125	Staff Assistant II	1	1	1
121	Traffic Sign Specialist	1	1	1
112/116	Streets Maintenance Worker/Technician	7	7	7
	Total	13	13	13
	Full-Time	13	13	13
	Part-Time	-	-	-
	Total FTE's			13

* Position reclassified to Lead Streets Technician in FY20 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
Division: Streets Maintenance (0720)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	366,530	414,754	490,389	502,315
12-↔ Regular Salaries and Wages-Miscellaneous Pays	18,939	15,894	37,786	15,740
14-00 Overtime	14,638	4,634	5,000	5,000
21-00 FICA Taxes	29,677	32,322	40,788	40,014
22-01 Retirement Contribution - State Plan (FRS)	3,393	3,627	3,789	4,012
22-05 Retirement Contribution - (401A)	35,568	39,006	46,151	47,395
23-00 Health Insurance	59,866	69,332	97,603	121,768
23-01 Disability Insurance	390	857	1,347	1,379
23-02 Supplemental Pay - Health Insurance Waiver	2,471	1,800	1,200	600
23-03 Life Insurance	531	494	612	626
24-00 Workers' Compensation	31,593	29,619	29,110	23,853
26-00 Matched Annuity (457 Plan)	8,346	8,337	16,059	11,040
28-00 Gift Cards/Service Awards	525	750	638	638
Total Personal Services	572,467	621,426	770,472	774,380
OPERATING EXPENSES				
31-00 Professional Services	3,036	13,350	-	-
34-00 Other Contractual Services	6,703	5,847	26,550	9,050
40-00 Travel and Per Diem	422	481	1,500	2,500
41-00 Communications	537	564	4,200	-
42-00 Freight & Postage	12	123	1,000	1,000
43-00 Utility Services	9,016	8,800	5,000	9,000
44-00 Rentals and Leases	178	77	4,000	4,000
44-01 Rentals and Leases - Capital Leases (Principal)	80,182	101,944	111,591	123,775
44-03 Rentals and Leases - Capital Leases (Interest)	3,570	3,825	3,732	2,444
46-00 Repairs and Maintenance	23,003	59,101	47,000	42,000
46-16 Repairs and Maintenance - 17/92-SR436 Maint	154,994	137,121	204,000	204,000
49-00 Other Current Charges	45	1,087	200	200
51-00 Office Supplies	319	414	2,500	2,500
52-00 Operating Supplies	35,613	56,025	87,000	87,000
52-10 Software	-	13,750	-	-
53-00 Road Material and Supplies	-	-	5,000	5,000
53-01 Traffic Signage and Striping	33,020	37,066	19,000	17,500
54-00 Publications, Subscriptions, & Memberships	287	535	660	660
55-00 Training	690	5,175	7,500	8,500
56-00 Small Tools and Minor Equipment	2,810	6,354	6,400	18,500
57-00 Construction Material Disposal	10,387	21,748	35,000	35,000
Total Operating Expenses	364,824	473,387	571,833	572,629
CAPITAL OUTLAY TOTAL	-	5,115	8,000	-
DIVISION TOTAL	937,291	1,099,928	1,350,305	1,347,009

FLEET MAINTENANCE (GENERAL FUND)

Fund: General

Division: Fleet Maintenance

Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
129/135	Fleet Technician I/Fleet Technician II	2	3	3
Total		2	3	3
	Full-Time	2	3	3
	Part-Time	-	-	-
Total FTE's				3

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
Total			-

Fund: General (001)
Division: Streets Maintenance (0721)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	104,382	106,585	142,264	150,744
12-↔ Regular Salaries and Wages-Miscellaneous Pays	10,395	11,010	7,210	11,966
14-00 Overtime	8,130	4,979	3,500	3,500
21-00 FICA Taxes	8,906	8,903	11,703	12,715
22-05 Retirement Contribution - (401A)	12,291	12,257	15,186	16,424
23-00 Health Insurance	21,172	23,141	28,598	29,821
23-01 Disability Insurance	265	275	391	414
23-03 Life Insurance	148	131	181	188
24-00 Workers' Compensation	2,377	2,538	2,501	1,784
26-00 Matched Annuity (457 Plan)	3,936	4,109	4,252	4,390
28-00 Gift Cards/Service Awards	250	300	150	150
Total Personal Services	172,252	174,228	215,936	232,096
OPERATING EXPENSES				
34-00 Other Contractual Services	2,465	2,698	2,000	3,000
40-00 Travel and Per Diem	-	-	1,000	1,000
41-00 Communications	22	19	300	-
44-01 Rentals and Leases - Capital Leases (Principal)	-	22,864	21,807	22,329
44-03 Rentals and Leases - Capital Leases (Interest)	-	-	1,057	536
46-00 Repairs and Maintenance	4,004	2,459	6,500	4,700
49-00 Other Current Charges	25	117	-	-
52-00 Operating Supplies	8,358	6,477	7,500	7,790
54-00 Publications, Subscriptions, & Memberships	-	25	100	100
55-00 Training	-	341	1,250	1,250
56-00 Small Tools and Minor Equipment	-	4,330	2,100	2,100
57-00 Construction Material Disposal	168	454	1,000	1,000
Total Operating Expenses	15,042	39,784	44,614	43,805
CAPITAL OUTLAY TOTAL	16,000	22,235	-	-
DIVISION TOTAL	203,294	236,247	260,550	275,901

CITY FACILITIES (GENERAL FUND)

Fund: General

Division: City Facilities

Program: Other General Government

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
119/125*	Facilities Maintenance Technician/II*	1	1	1
109	Facilities Custodian**	2	2	3
	Total	3	3	4
	Full-Time	3	3	4
	Part-Time	-	-	-
	Total FTE's			4

* Position reclassified to include Facilities Maintenance Technician II in FY 2020 budget.

** Additional position added in FY 2020 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: General (001)
 Division: City Facilities (0722)
 Program: Other General Government (519)

**DIVISION EXPENDITURE DETAIL
 (All Object Codes)**

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	119,952	79,725	82,265	122,045
12-↔ Regular Salaries and Wages-Miscellaneous Pays	1,292	1,099	1,123	1,257
14-00 Overtime	6,657	6,464	1,000	1,000
21-00 FICA Taxes	9,824	6,563	6,456	9,509
22-05 Retirement Contribution - (401A)	12,790	8,729	8,327	12,304
23-00 Health Insurance	15,062	15,918	13,446	39,761
23-01 Disability Insurance	276	143	226	335
23-02 Supplemental Pay - Health Insurance Waiver	1,207	1,150	1,200	-
23-03 Life Insurance	164	104	110	163
24-00 Workers' Compensation	3,697	1,519	1,455	2,558
26-00 Matched Annuity (457 Plan)	2,961	2,018	2,088	2,231
28-00 Gift Cards/Service Awards	75	150	150	200
Total Personal Services	173,957	123,582	117,846	191,363
OPERATING EXPENSES				
31-00 Professional Services	-	-	2,500	2,500
34-00 Other Contractual Services	2,739	1,375	4,000	9,795
40-00 Travel and Per Diem	-	17	500	500
41-00 Communication	515	399	3,000	-
42-00 Freight & Postage	-	-	500	500
43-00 Utility Services	73,536	69,255	82,000	82,000
44-00 Rentals and Leases	3,603	-	5,000	5,000
44-01 Rentals and Leases - Capital Leases (Principal)	61,371	62,122	63,772	48,658
44-03 Rentals and Leases - Capital Leases (Interest)	5,512	4,761	3,111	1,415
46-00 Repairs and Maintenance	57,377	71,523	245,097	333,597
47-00 Printing and Binding	-	32	-	-
49-00 Other Current Charges	310	75	-	-
51-00 Office Supplies	-	986	-	-
52-00 Operating Supplies	9,250	5,525	12,000	12,000
52.01 Janitorial Supplies	15,846	20,147	15,000	18,000
54-00 Publications, Subscriptions & Memberships	-	-	1,000	1,000
55-00 Training	-	980	1,000	1,000
56-00 Small Tools and Minor Equipment	-	1,446	2,500	15,000
Total Operating Expenses	230,059	238,643	440,980	530,965
CAPITAL OUTLAY TOTAL	-	-	30,000	-
DIVISION TOTAL	404,016	362,225	588,826	722,328

PARKS MAINTENANCE (PARKS AND RECREATION IMPACT FEES FUND)

Fund: Parks and Recreation Impact Fees

Division: Parks Maintenance

Program: Interfund Transfers

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Parks and Recreation Impact Fees (103)
Division: Parks Maintenance (0410)
Program: Interfund Transfers (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
INTERFUND TRANSFERS				
91-36 Transfer to Lake Concord Pk Development (306)	-	-	-	-
Total Other Uses	-	-	-	-
 CAPITAL OUTLAY TOTAL	 55,453	 6,554	 -	 -
 DIVISION TOTAL	 55,453	 6,554	 -	 -

ENGINEERING (LOCAL OPTION GAS TAX FUND)

Fund: Local Option Gas Tax
Division: Engineering
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Local Option Gas Tax (109)
Division: Engineering (0710)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENSES				
34-00 Other Contractual Services	-	-	53,845	55,191
43-00 Utility Services	209,519	261,662	210,000	210,000
46-00 Repairs and Maintenance	140,329	199,178	253,744	253,000
52-00 Operating Supplies	-	-	-	-
53-00 Road Material and Supplies	21,905	24,260	42,025	43,076
53-01 Traffic Signage and Striping	-	8,604	32,569	33,384
Total Operating Expenses	371,753	493,704	592,183	594,651
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	371,753	493,704	592,183	594,651

STORMWATER (STORMWATER UTILITY FUND)

Fund: Stormwater Utility

Division: Stormwater

Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
217	Deputy Public Works Director/City Engineer	1	1	1
205	Natural Resources Officer	1	1	1
A43	Stormwater Crew Supervisor	-	-	-
130	Stormwater Lead Technician*	1	1	-
130	Lead Stormwater Technician	-	-	1
130	Lake Management Technician	-	2	2
121	Stormwater Heavy Equipment Operator	1	1	1
112/116	Stormwater Maintenance Worker/Technician	4	3	3
Total		8	9	9
Full-Time		8	9	9
Part-Time		-	-	-
Total FTE's				9

* Position reclassified to Lead Stormwater Technician in FY20 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.22	3/4 Ton Pickup w/ Lift Gate and Winch	002002	(R)	41,000
67.35	Queens Mirror Nutrient Reduction Facility	PW1706	(AN)	600,000
Total				641,000

Fund: Stormwater Utility (110)
Division: Stormwater (0740)
Program: Stormwater Management (538)*

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	349,627	424,959	562,841	577,990
12-↔ Regular Salaries and Wages-Miscellaneous Pays	8,181	14,419	13,453	14,550
14-00 Overtime	4,770	3,556	3,000	3,000
21-00 FICA Taxes	27,500	33,403	44,316	45,559
22-01 Retirement Contribution - State Plan (FRS)	3,394	3,627	3,789	4,012
22-05 Retirement Contribution - (401A)	31,815	39,771	53,096	54,563
23-00 Health Insurance	43,996	52,731	79,859	106,857
23-01 Disability Insurance	506	888	1,546	1,587
23-02 Supplemental Pay - Health Insurance Waiver	607	383	-	-
23-03 Life Insurance	420	425	606	618
24-00 Workers' Compensation	31,431	33,591	33,216	27,447
26-00 Matched Annuity (457 Plan)	8,382	8,731	15,616	13,548
28-00 Gift Cards/Service Awards	475	350	537	537
Total Personal Services	511,104	616,834	811,875	850,268
OPERATING EXPENSES				
31-00 Professional Services	337,002	34,608	100,000	40,000
31-01 Professional Services Grant Related	41,770	-	-	-
34-00 Other Contractual Services	31,267	47,323	128,519	122,319
40-00 Travel and Per Diem	1,363	3,644	4,100	7,500
41-00 Communications	1,729	1,903	3,100	-
42-00 Freight & Postage	144	-	1,200	1,300
43-00 Utility Services	21,622	36,062	40,000	45,000
44-00 Rentals and Leases	-	-	7,500	7,500
44-01 Rentals and Leases - Capital Leases (Principal)	48,317	49,756	51,239	138,075
44-03 Rentals and Leases - Capital Leases (Interest)	9,309	7,869	6,386	4,859
46-00 Repairs and Maintenance	30,163	72,257	46,500	66,500
46-51 IT Repairs and Maintenance	-	-	-	2,000
47-00 Printing and Binding	64	64	800	900
48-00 Promotional Activities	4,850	5,016	6,000	11,150
49-00 Other Current Charges and Obligations	2,841	2,048	2,000	2,800
51-00 Office Supplies	395	500	800	700
52-00 Operating Supplies	64,560	98,958	149,125	152,885
54-00 Publications, Subscriptions, & Memberships	1,259	1,287	2,090	2,035
55-00 Training	1,105	2,726	4,100	6,100
56-00 Small Tools and Minor Equipment	2,926	2,314	4,600	5,100
Total Operating Expenses	600,686	366,335	558,059	616,723
CAPITAL OUTLAY TOTAL	2,128,822	1,085,056	326,400	641,000
DIVISION TOTAL	3,240,612	2,068,225	1,696,334	2,107,991

* Program was changed to 538 in FY 2018 for compliance with the State of Florida Uniform Chart of Accounts. The program was previously listed as 539.

RECREATION (MULTIMODAL IMPACT FEE FUND)

Fund: Multimodal Impact Fee
Division: Recreation
Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Multimodal Impact Fee
Division: Recreation
Program: Parks & Recreation

(111)
(0411)
(572)

**DIVISION EXPENDITURE DETAIL
(All Object Codes)**

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
OPERATING EXPENSES				
49-01 Refunds	39,940	-	-	-
Total Other Uses	39,940	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	39,940	-	-	-

PARKS MAINTENANCE (INFRASTRUCTURE SALES SURTAX FUND)

Fund: Infrastructure Sales Surtax Fund

Division: Parks Maintenance

Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Infrastructure Sales Surtax Fund (114)
Division: Parks Maintenance (0410)
Program: Parks & Recreation (572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
CAPITAL OUTLAY TOTAL	-	81,802	-	-
DIVISION TOTAL	-	81,802	-	-

Infrastructure surtax expired 12/11 and was reinstated by voter approval effective 1/1/15.

ENGINEERING (INFRASTRUCTURE SALES SURTAX FUND)

Fund: Infrastructure Sales Surtax Fund

Division: Engineering

Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63.40	Quail Pond Circle Complete Street/Pedestrian Connectivity Improvements	PW1701	(R)	276,696
63.24	SR 436 @ Carmel Circle Traffic Signal Improvements	PW2005	(R)	114,534
	Total			<u>391,230</u>

Fund: Infrastructure Sales Surtax Fund (114)
Division: Engineering (0710)
Program: Road & Street Facilities (541)
Program: Debt Service (517)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
DEBT SERVICE (517)				
71-02 Principal - Sales Surtax Revenue Note 2015	987,000	-	-	-
72-02 Interest - Sales Surtax Revenue Note 2015	167,915	-	-	-
Total Debt Service	1,154,915	-	-	-
OPERATING EXPENSES (541)				
31-00 Professional Services	-	-	-	1,500,000
Total Operating Expenses	-	-	-	1,500,000
CAPITAL OUTLAY TOTAL	1,845,858	936,967	1,708,619	391,230
DIVISION TOTAL	3,000,773	936,967	1,708,619	1,891,230

Infrastructure surtax expired 12/11 and was reinstated by voter approval effective 1/1/15.

STREETS MAINTENANCE (SUMMERSET WALL FUND)

Fund: Summerset Wall
Division: Streets Maintenance
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Summerset Wall (117)
Division: Streets Maintenance (0720)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
OPERATING EXPENSES (541)				
31-00 Professional Services	3,880	-	-	-
Total Operating Expenses	3,880	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	3,880	-	-	-

SOLID WASTE (SOLID WASTE FUND)

Fund: Solid Waste

Division: Solid Waste

Program: Garbage Solid Waste-Control Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Solid Waste (118)
Division: Solid Waste (0730)
Program: Garbage Solid Waste-Control Services (534)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	775	725	600	800
34-00 Other Contractual Services	1,560,134	1,592,215	1,658,666	1,740,000
47-00 Printing and Binding	-	430	2,500	-
Total Operating Expenses	1,560,909	1,593,370	1,661,766	1,740,800
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,560,909	1,593,370	1,661,766	1,740,800

ENGINEERING (STREET LIGHT FUND)

Fund: Street Light
Division: Engineering
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Street Light (120)
Division: Engineering (0710)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
OPERATING EXPENSES				
31-00 Professional Services	-	-	25,000	-
42-00 Freight & Postage	-	427	1,000	1,000
43-00 Utility Services	57,272	63,849	54,472	85,000
44-00 Rentals and Leases	331,925	422,481	300,000	300,000
46-00 Repairs and Maintenance	52,809	7,167	60,000	60,000
47-00 Printing and Binding	-	-	300	300
49-00 Other Current Charges and Obligations*	(51,118)	(137,732)	15,000	15,000
Total Operating Expenses	390,888	356,192	455,772	461,300
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	390,888	356,192	455,772	461,300

* Credit Balance for actual expenditures in FY 2017 & FY 2018 were due to credits from Duke Energy for LED conversion.

PARKS MAINTENANCE (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement
Division: Parks Maintenance
Program: Parks & Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.22	1/2 Ton Extended Cab Pickup Truck	002002	(R)	<u>32,000</u>
	Total			<u>32,000</u>

Fund: Equipment Replacement (302)
Division: Parks Maintenance (0410)
Program: Parks & Recreation (572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	91,797	56,202	36,000	32,000
DIVISION TOTAL	<u>91,797</u>	<u>56,202</u>	<u>36,000</u>	<u>32,000</u>

STREETS MAINTENANCE (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement
Division: Streets Maintenance
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.22	Clam Truck	002002	(AN)	<u>232,000</u>
	Total			<u>232,000</u>

Fund: Equipment Replacement (302)
Division: Streets Maintenance (0720)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	107,809	82,636	49,000	232,000
DIVISION TOTAL	<u>107,809</u>	<u>82,636</u>	<u>49,000</u>	<u>232,000</u>

FLEET MAINTENANCE (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement
Division: Fleet Maintenance
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Equipment Replacement (302)
Division: Fleet Maintenance (0721)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
CAPITAL OUTLAY TOTAL	-	59,901	-	-
DIVISION TOTAL	-	59,901	-	-

FACILITIES (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement
Division: Facilities
Program: Other General Government

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Equipment Replacement (302)
Division: Facilities (0722)
Program: Other General Government (519)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
CAPITAL OUTLAY TOTAL	44,314	-	-	-
DIVISION TOTAL	<u>44,314</u>	<u>-</u>	<u>-</u>	<u>-</u>

STORMWATER (EQUIPMENT REPLACEMENT FUND)

Fund: Equipment Replacement

Division: Stormwater

Program: Other Physical Environment

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.39	Streetsweeper	002002	(R)	<u>400,000</u>
	Total			<u>400,000</u>

Fund: Equipment Replacement (302)
Division: Stormwater (0740)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	-	400,000
DIVISION TOTAL	-	-	-	400,000

ENGINEERING (CAPITAL IMPROVEMENT FUND)

Fund: Capital Improvement
Division: Engineering
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Capital Improvement (305)
Division: Engineering (0710)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
OPERATING EXPENSES				
31.00 Professional Services	1,592,645	851	-	-
Total Operating Expenses	1,592,645	851	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	1,592,645	851	-	-

STREETS MAINTENANCE (CAPITAL IMPROVEMENT FUND)

Fund: Capital Improvement
Division: Streets Maintenance
Program: Road & Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u>-</u>

Fund: Capital Improvement (305)
Division: Streets Maintenance (0720)
Program: Road & Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	5,680	-	-	-
DIVISION TOTAL	<u>5,680</u>	<u>-</u>	<u>-</u>	<u>-</u>

STORMWATER (CAPITAL IMPROVEMENT FUND)

Fund: Capital Improvement
Division: Stormwater
Program: Stormwater Management

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
62.25	New Public Works Department Complex	PW1822	(R)	<u>3,333,333</u>
	Total			<u>3,333,333</u>

Fund: Capital Improvement (305)
Division: Stormwater (0740)
Program: Stormwater Management (538)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENSES				
31.00 Professional Services	-	-	-	-
Total Operating Expenses	-	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	3,333,333
DIVISION TOTAL	-	-	-	3,333,333

DISTRIBUTION & COLLECTION (CAPITAL IMPROVEMENT FUND)

Fund: Capital Improvement

Division: Distribution & Collection

Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u>-</u>

Fund: Capital Improvement (305)
Division: Distribution & Collection (0751)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
CAPITAL OUTLAY TOTAL	122,659	-	-	-
DIVISION TOTAL	122,659	-	-	-

LEISURE SERVICES (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development

Division: Leisure Services

Program: Culture and Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Lake Concord Park Development (306)
Division: Leisure Services (0410)
Program: Culture and Recreation (572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	714,742	-	-	-
DIVISION TOTAL	<u>714,742</u>	<u>-</u>	<u>-</u>	<u>-</u>

STREETS & FLEET MAINTENANCE (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development
Division: Streets & Fleet Maintenance
Program: Road and Street Facilities

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Lake Concord Park Development (306)
Division: Streets & Fleet Maintenance (0720)
Program: Road and Street Facilities (541)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	1,016,523	32,783	-	-
DIVISION TOTAL	<u>1,016,523</u>	<u>32,783</u>	-	-

STORMWATER (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development

Division: Stormwater

Program: Other Physical Environment

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u>-</u>

Fund: Lake Concord Park Development (306)
Division: Stormwater (0740)
Program: Other Physical Environment (539)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
CAPITAL OUTLAY TOTAL	59,058	11,830	-	-
DIVISION TOTAL	<u>59,058</u>	<u>11,830</u>	-	-

ADMINISTRATION (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development
Division: Administration
Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u>-</u>

Fund: Lake Concord Park Development (306)
Division: Administration (0750)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
CAPITAL OUTLAY TOTAL	3,081	-	-	-
DIVISION TOTAL	<u>3,081</u>	<u>-</u>	<u>-</u>	<u>-</u>

DISTRIBUTION & COLLECTION (LAKE CONCORD PARK DEVELOPMENT FUND)

Fund: Lake Concord Park Development
Division: Distribution & Collection
Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		<u>-</u>

Fund: Lake Concord Park Development (306)
Division: Distribution & Collection (0751)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
CAPITAL OUTLAY TOTAL	96,520	26,170	-	-
DIVISION TOTAL	<u>96,520</u>	<u>26,170</u>	-	-

INVENTORY CONTROL (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Inventory Control

Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
119	Inventory Control Specialist	1	1	1
Total		1	1	1
	Full-Time	1	1	1
	Part-Time	-	-	-
Total FTE's				1

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
Total			-

Fund: Water and Sewer (401)
Division: Inventory Control (0134)
Program: Water-Sewer Combination Services (536)*

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	34,757	22,727	30,059	37,591
14-00 Overtime	1,138	-	500	500
16-↔ Comp Absences	2,990	(2,181)	-	-
21-00 FICA Taxes	2,554	1,505	2,338	2,914
22-05 Retirement Contribution - (401A)	3,589	2,273	3,056	3,809
23-00 Health Insurance	4,790	8,609	5,193	9,940
23-01 Disability Insurance	82	6	82	103
23-03 Life Insurance	53	26	40	50
24-00 Workers' Compensation	59	82	81	36
26-00 Matched Annuity (457 Plan)	-	-	-	-
28-00 Gift Cards/Service Awards	25	-	50	50
Total Personal Services	50,037	33,047	41,399	54,993
OPERATING EXPENSES				
34-00 Contractual Services	-	10,964	-	-
40-00 Travel and Per Diem	-	2	500	500
41-00 Communications	27	8	600	-
46-00 Repairs and Maintenance	20	1,523	2,500	2,500
47-00 Printing and Binding	-	32	-	-
51-00 Office Supplies	-	44	50	100
52-00 Operating Supplies	863	866	3,900	1,000
55-00 Training	-	70	800	800
56-00 Small Tools and Minor Equipment	769	2,296	525	3,425
Total Operating Expenses	1,679	15,805	8,875	8,325
CAPITAL OUTLAY TOTAL	-	-	70,000	-
DIVISION TOTAL	51,716	48,852	120,274	63,318

* Program was changed to 536 in FY 2020 budget. The program was previously listed as 513.

ADMINISTRATION (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Administration

Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
304	Public Works Director	1	1	1
217	Assistant Public Works Director/Utility Manager	-	1	1
C15	Water Resources Manager	1	-	-
202/205	Utility Engineer I/II	-	1	1
C7/C10	Water Resources Engineer I/II	1	-	-
138	Management Analyst - PW	1	1	1
A33	Construction Inspector I	-	-	-
125	Utility Line Locator	1	1	1
125	Staff Assistant II	1	1	1
Total		6	6	6
Full-Time		6	6	6
Part-Time		-	-	-
Total FTE's				6

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Water and Sewer (401)
Division: Administration (0750)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
11-00 Executive Salaries	123,650	128,204	129,237	132,787
12-01 Regular Salaries and Wages	424,302	366,381	432,464	447,935
12-↔ Regular Salaries and Wages-Miscellaneous Pays	6,097	5,580	5,326	5,708
14-00 Overtime	3,995	9,639	5,000	5,000
15-02 Incentive Pay	-	2,400	-	-
16-↔ Comp Absences	10,262	(10,335)	-	-
21-00 FICA Taxes	41,677	38,520	43,760	45,244
22-05 Retirement Contribution - (401A)	57,604	52,850	58,983	60,949
23-00 Health Insurance	62,188	55,050	60,737	79,522
23-01 Disability Insurance	600	1,020	1,543	1,595
23-02 Supplemental Pay - Health Insurance Waiver	-	234	-	-
23-03 Life Insurance	536	438	512	515
24-00 Workers' Compensation	11,581	5,015	4,790	6,441
26-00 Matched Annuity (457 Plan)	11,394	13,272	17,877	16,722
28-00 Gift Cards/Service Awards	275	250	400	400
Total Personal Services	754,161	668,518	760,629	802,818
OPERATING EXPENSES				
31-00 Professional Services	19,438	4,283	7,500	7,500
34-00 Other Contractual Services	1,472	290	1,300	1,300
40-00 Travel and Per Diem	1,885	1,141	2,500	3,500
41-00 Communications	2,557	1,544	2,000	-
42-00 Freight & Postage	73	107	500	500
43-00 Utility Services	5,313	5,289	6,600	6,600
46-00 Repairs and Maintenance	5,527	23,246	500	1,350
47-00 Printing and Binding	2,531	487	700	700
48.00 Promotional Activities	4,922	3,661	4,000	4,000
49-00 Other Current Charges and Obligations	208	200	500	1,000
51-00 Office Supplies	2,655	1,812	2,500	5,000
52-00 Operating Supplies	5,339	2,048	3,000	3,000
54-00 Publications, Subscriptions, & Memberships	5,914	6,992	7,500	7,500
55-00 Training	4,703	6,220	2,500	4,500
56-00 Small Tools and Minor Equipment	-	-	500	500
Total Operating Expenses	62,537	57,320	42,100	46,950
CAPITAL OUTLAY TOTAL	-	-	-	-
DIVISION TOTAL	816,698	725,838	802,729	849,768

DISTRIBUTION & COLLECTION (WATER AND SEWER FUND)

Fund: Water and Sewer

Division: Distribution & Collection

Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
201	Distribution & Collection Superintendent	1	1	1
136	Cross Connection Control Supervisor	1	1	1
130	Lead Utility Technician	1	1	1
125	Utility Heavy Equipment Operator	1	1	1
125	Utility Specialized Equipment Operator	1	1	1
137	Utility Projects Coordinator	1	1	1
121	Cross Connection Control Technician	1	1	1
114/118/125	Utility Service Worker/Utility Technician I/Utility Technician II*	7	7	9
Total		14	14	16
Full-Time		14	14	16
Part-Time		-	-	-
Total FTE's				16

* Additional Two (2) positions added in FY 2020 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
67.22	Lead Truck	002002 (AN)	39,382
67.22	Valve Truck	002002 (AN)	56,578
67.22	Valve Maintenance Trailer	002002 (AN)	91,550
Total			187,510

Fund: Water and Sewer (401)
Division: Distribution & Collection (0751)
Program: Water-Sewer Combination Services (536)
Program: Interfund Transfer (581)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	470,434	523,060	601,103	692,742
12↔ Regular Salaries and Wages-Miscellaneous Pays	22,153	23,007	21,851	22,971
14-00 Overtime	21,258	13,064	30,000	30,000
16↔ Comp Absences	(34,172)	9,006	-	-
21-00 FICA Taxes	38,721	41,991	49,951	57,047
22-01 Retirement Contribution - State Plan (FRS)	4,204	4,777	4,932	5,197
22-05 Retirement Contribution - (401A)	45,880	49,954	59,140	68,238
23-00 Health Insurance	66,833	79,857	84,865	139,163
23-01 Disability Insurance	617	1,294	1,651	1,902
23-02 Supplemental Pay - Health Insurance Waiver	2,571	2,414	2,400	2,400
23-03 Life Insurance	693	680	774	888
24-00 Workers' Compensation	14,527	17,078	16,864	9,734
25-00 Unemployment Compensation	180	-	-	-
26-00 Matched Annuity (457 Plan)	14,445	17,678	20,089	21,122
27-00 Pension Expense	(10,696)	(21,816)	-	-
28-00 Gift Cards/Service Awards	425	700	700	800
Total Personal Services	658,073	762,744	894,320	1,052,204
OPERATING EXPENSES				
31-00 Professional Services	50,556	41,412	100,000	100,000
34-00 Other Contractual Services	9,781	8,049	67,500	17,500
40-00 Travel and Per Diem	4,347	3,548	6,000	6,000
41-00 Communications	4,009	4,093	14,500	-
42-00 Freight & Postage	-	-	500	500
43-00 Utility Services	20,358	22,699	25,000	25,000
43-02 Landfill Disposal	-	5,910	4,000	23,000
44-00 Rentals and Leases	1,897	1,996	4,000	4,000
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	-	52,520
46-00 Repairs and Maintenance	(3,192)	419	400	25,400
46-01 Repairs and Maintenance/Water	233,417	159,423	172,500	172,500
46-02 Repairs and Maintenance/Equipment	20,497	29,378	30,000	30,000
46-03 Repairs and Maintenance/Sewer	36,676	149,431	157,500	157,500
46-05 Repairs and Maintenance/Emergency	82,067	119,593	185,000	185,000
46-08 Repairs and Maintenance/Reuse	35,556	5,927	25,000	25,000
47-00 Printing and Binding	32	64	1,000	1,000
49-00 Other Current Charges and Obligations	968	283	3,000	13,000
51-00 Office Supplies	864	5,865	9,500	1,000
52-01 Operating Supplies/Water	18,063	14,846	20,000	30,000
52-02 Operating Supplies/Sewer	4,088	10,143	10,000	20,000
52-03 Operating Supplies/Distribution	26,831	37,228	45,000	55,000
53-00 Road Material and Supplies	7,059	5,533	15,000	15,000
54-00 Publications, Subscriptions, & Memberships	779	135	1,500	1,500
55-00 Training	2,605	3,175	7,500	7,500
56-00 Small Tools and Minor Equipment	19,927	7,195	30,000	20,000
Total Operating Expenses	577,185	636,345	934,400	987,920
INTERFUND TRANSFERS (581)				
91-35 Transfer to Capital Improvement Fund	-	-	-	-
91-36 Transfer to Lake Concord Pk Development (306)	-	-	-	-
Total Other Uses	-	-	-	-
CAPITAL OUTLAY TOTAL	-	-	61,000	187,510
DIVISION TOTAL	1,235,258	1,399,089	1,889,720	2,227,634

LIFT STATIONS (WATER AND SEWER FUND)

Fund: Water and Sewer
Division: Lift Stations
Program: Sewer Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
201	Lift Station Superintendent	1	1	1
A37	Lead Utility Technician	1	-	-
130	Lead Lift Station Technician	-	1	1
118/123/127	Lift Station Service Worker/Lift Station Technician/Lift Station Technician II	-	-	3
113/116/123*	Utility Service Worker/Utility Technician/Utility* Technician II	3	3	-
Total		5	5	5
Full-Time		5	5	5
Part-Time		-	-	-
Total FTE's				5

* Position reclassified to Lift Station Service Worker/Lift Station Technician/Lift Station Technician II in FY 2020 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		-
	Total		-

Fund: Water and Sewer (401)
Division: Lift Stations (0752)
Program: Sewer Services (535)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	208,199	238,415	237,762	263,899
12-↔ Regular Salaries and Wages-Miscellaneous Pays	13,085	13,916	10,059	13,094
14-00 Overtime	27,439	15,076	8,000	8,000
16-↔ Comp Absences	35,003	8,214	-	-
21-00 FICA Taxes	18,172	19,497	19,570	21,802
22-01 Retirement Contribution - State Plan (FRS)	11,072	11,615	10,720	19,562
22-05 Retirement Contribution - (401A)	10,396	12,358	23,776	12,991
23-00 Health Insurance	36,178	44,233	44,032	49,701
23-01 Disability Insurance	431	617	653	725
23-03 Life Insurance	277	270	277	306
24-00 Workers' Compensation	4,713	6,925	6,845	3,708
26-00 Matched Annuity (457 Plan)	6,954	7,892	7,392	9,081
28-00 Gift Cards/Service Awards	100	200	250	250
Total Personal Services	372,019	379,228	369,336	403,119
OPERATING EXPENSES				
31-00 Professional Services	-	-	35,000	35,000
34-00 Other Contractual Services	984	961	6,000	6,000
40-00 Travel and Per Diem	46	12	2,000	2,000
41-00 Communications	495	493	7,000	-
42-00 Freight & Postage	305	477	500	750
43-00 Utility Services	138,322	156,446	180,000	180,000
43-02 Landfill Disposal	-	225	500	15,500
44-00 Rentals and Leases	-	-	2,000	2,000
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	153,252	158,477
44-03 Rentals and Leases - Capital Leases (Interest)	-	-	34,155	28,927
46-02 Repairs and Maintenance/Equipment	4,115	51,103	20,000	50,000
46-05 Repairs and Maintenance/Emergency	-	-	25,000	25,000
46-13 Repairs and Maintenance/Lift Stations	72,362	64,073	75,000	95,000
47-00 Printing and Binding	-	32	150	150
49-00 Other Current Charges and Obligations	182	150	1,000	1,000
51-00 Office Supplies	14	38	150	250
52.04 Operating Supplies/Lift Stations	26,691	29,218	35,000	35,000
54-00 Publications, Subscriptions, & Memberships	94	99	500	500
55-00 Training	-	507	2,500	2,500
56-00 Small Tools and Minor Equipment	3,104	3,887	5,000	5,000
Total Operating Expenses	246,714	307,721	584,707	643,054
CAPITAL OUTLAY TOTAL	-	-	1,270,000	-
DIVISION TOTAL	618,733	686,949	2,224,043	1,046,173

WATER RECLAMATION (WATER AND SEWER FUND)

Fund: Water and Sewer
Division: Water Reclamation
Program: Sewer Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
201	Water Reclamation Superintendent	1	1	1
140	Environmental Coordinator	1	1	1
A34/A36/A39	Water Reclamation Facility Operator I/II/III	2	-	-
A38/40/41/42/44	Water Production and Reclamation Operator I/II/III/IV/V	3	-	-
129-139	Utility Plant Operator I-VIII	-	5	5
Total		7	7	7
Full-Time		7	7	7
Part-Time		-	-	-
Total FTE's				7

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
63.24	Actuator Vault Installation GST 1 & 2	002001 (AN)	50,000
Total			50,000

Fund: Water and Sewer (401)
Division: Water Reclamation (0753)
Program: Sewer Services (535)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	339,493	308,128	271,243	342,295
12-↔ Regular Salaries and Wages-Misc- Pays	15,805	12,912	16,892	16,921
14-00 Overtime	14,182	24,709	12,000	12,000
16-↔ Comp Absences	4,516	(2,795)	-	-
21-00 FICA Taxes	27,681	26,032	22,960	28,398
22-01 Retirement Contribution - State Plan (FRS)	4,254	4,417	4,189	7,645
22-05 Retirement Contribution - (401A)	31,376	29,067	24,853	31,793
23-00 Health Insurance	51,232	43,916	41,599	59,641
23-01 Disability Insurance	436	754	745	940
23-02 Supplemental Pay - Health Insurance Waiver	1,350	1,207	1,200	1,200
23-03 Life Insurance	474	356	356	413
24-00 Workers' Compensation	10,037	9,606	-	7,584
26-00 Matched Annuity (457 Plan)	7,931	6,962	7,833	8,756
27-00 Pension Expense	(2,719)	(4,986)	-	-
28-00 Gift Cards/Service Awards	325	450	275	325
Total Personal Services	506,373	460,735	404,145	517,911
OPERATING EXPENSES				
31-00 Professional Services	3,106	38,007	75,000	75,000
34-00 Other Contractual Services	34,036	31,841	75,000	75,000
34-03 Operation & Maint-Charges-Iron Bridge	304,946	1,538,560	1,600,000	1,600,000
34-04 O&M Chgs - SSNOCWTA	742,960	706,438	750,000	930,000
40-00 Travel and Per Diem	2,793	1,791	6,000	6,000
41-00 Communications	1,034	1,385	5,000	-
42-00 Freight & Postage	-	-	1,500	1,500
43-00 Utility Services	113,677	130,380	150,000	150,000
44-00 Rentals and Leases	-	-	3,500	3,500
46-00 Repairs and Maintenance	261,766	80,316	107,000	632,795
47-00 Printing and Binding	-	37	1,000	1,000
48.00 Promotional Activities	-	-	1,000	2,000
49-00 Other Current Charges and Obligations	625	600	6,500	2,000
51-00 Office Supplies	1,069	1,894	2,000	3,000
52-00 Operating Supplies	56,296	58,513	95,000	95,000
54-00 Publications, Subscriptions, & Memberships	200	195	3,500	3,500
55-00 Training	1,984	2,601	7,000	5,000
56-00 Small Tools and Minor Equipment	13,554	12,944	15,000	28,000
Total Operating Expenses	1,538,046	2,605,502	2,904,000	3,613,295
CAPITAL OUTLAY TOTAL	-	-	133,000	50,000
DIVISION TOTAL	2,044,419	3,066,237	3,441,145	4,181,206

WATER PRODUCTION (WATER AND SEWER FUND)

Fund: Water and Sewer
Division: Water Production
Program: Water Utility Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
201	Water Production Superintendent	1	1	1
126/130	Environmental Analyst I/II*	1	1	1
A34/A36/A39	Water Production Plant Operator I/II/III	2	-	-
A38/40/41/42/44	Water Production and Reclamation Operator I/II/III/IV/V	3	-	-
129-139	Utility Plant Operator I-VIII	-	5	5
133-141	Utility Plant Operations Specialist I-V	-	1	1
A41	Utility Electronics Technician	1	-	-
Total		8	8	8
Full-Time		8	8	8
Part-Time		-	-	-
Total FTE's				8

* Position reclassified to include Environmental Analyst II in FY20 budget.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.22	1/2 Ton Pickup Truck	002002	(R)	<u>25,770</u>
Total				<u>25,770</u>

Fund: Water and Sewer (401)
Division: Water Production (0754)
Program: Water Utility Services (533)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
PERSONAL SERVICES				
12-01 Regular Salaries and Wages	319,394	329,663	382,147	367,872
12-↔ Regular Salaries and Wages-Miscellaneous Pays	25,727	26,285	20,000	26,000
14-00 Overtime	10,083	15,400	15,000	15,000
16-↔ Comp Absences	4,088	3,151	-	-
21-00 FICA Taxes	26,445	27,471	31,912	31,279
22-05 Retirement Contribution - (401A)	35,520	37,135	41,715	40,887
23-00 Health Insurance	48,210	62,775	65,575	69,582
23-01 Disability Insurance	370	783	1,049	1,010
23-02 Supplemental Pay - Health Insurance Waiver	1,150	350	-	1,200
23-03 Life Insurance	444	395	469	453
24-00 Workers' Compensation	10,268	9,089	8,928	8,150
26-00 Matched Annuity (457 Plan)	7,170	8,390	6,446	12,049
28-00 Gift Cards/Service Awards	225	350	400	400
Total Personal Services	489,094	521,237	573,641	573,882
OPERATING EXPENSES				
31-00 Professional Services	47,238	33,144	75,000	75,000
34-00 Other Contractual Services	20,576	11,058	103,638	46,250
40-00 Travel and Per Diem	1,672	1,858	6,000	6,000
41-00 Communications	6,844	7,348	12,000	-
42-00 Freight & Postage	33	-	1,500	1,500
43-00 Utility Services	243,934	259,220	275,000	275,000
44-00 Rentals and Leases	-	-	1,000	1,000
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	11,490	20,709
44-03 Rentals and Leases - Capital Leases (Interest)	-	-	729	370
46-00 Repairs and Maintenance	442,131	68,236	210,500	127,388
47-00 Printing and Binding	728	2,167	3,000	3,000
48-00 Promotional Activities	-	950	2,000	2,000
49-00 Other Current Charges and Obligations	13,276	6,325	8,000	8,000
51-00 Office Supplies	152	421	2,500	2,500
52-00 Operating Supplies	194,318	167,835	240,540	234,300
54-00 Publications, Subscriptions, & Memberships	30	105	1,200	1,200
55-00 Training	2,392	2,905	6,000	6,000
56-00 Small Tools and Minor Equipment	5,635	9,450	6,000	30,000
Total Operating Expenses	978,959	571,022	966,097	840,217
CAPITAL OUTLAY TOTAL	-	-	1,053,000	25,770
DIVISION TOTAL	1,468,053	1,092,259	2,592,738	1,439,869

DISTRIBUTION & COLLECTION (RENEWAL/REPLACEMENT FUND)

Fund: Renewal/Replacement
Division: Distribution & Collection
Program: Water Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63.12	Various Gravity Sewer Lining	PW2006	(R)	424,360
63.40	Sausalito FM Replacement	PW2007	(R)	363,464
63.40	Eastbrook 1 WM Replacement	PW2008	(R)	515,000
63.40	Northgate 1 WM Replacement	PW2009	(R)	79,568
63.40	English Estates WM Replacement	PW2010	(R)	<u>848,720</u>
	Total			<u>2,231,112</u>

Fund: Renewal/Replacement (402)
Division: Distribution & Collection (0751)
Program: Water Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	2,483,000	2,231,112
DIVISION TOTAL	-	-	2,483,000	2,231,112

LIFT STATIONS (RENEWAL/REPLACEMENT FUND)

Fund: Renewal/Replacement

Division: Lift Stations

Program: Sewer Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.35	Lift Station Pump Replacement	002001	(R)	25,000
63.40	Lift Station #31 Bend-in-the-Road Renovation - Design	PW2011	(R)	150,648
	Total			<u>175,648</u>

Fund: Renewal/Replacement
Division: Lift Stations
Program: Sewer Services

(402)
(0752)
(535)

**DIVISION EXPENDITURE DETAIL
(All Object Codes)**

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	51,500	175,648
DIVISION TOTAL	-	-	51,500	175,648

WATER RECLAMATION (RENEWAL/REPLACEMENT FUND)

Fund: Renewal/Replacement
Division: Water Reclamation
Program: Sewer Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
67.35	Plant 1 & 2 Flow Meters	002001	(R)	<u>40,000</u>
	Total			<u><u>40,000</u></u>

Fund: Renewal/Replacement
Division: Water Reclamation
Program: Sewer Services

(402)
(0753)
(535)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	-	40,000
DIVISION TOTAL	-	-	-	40,000

WATER PRODUCTION (RENEWAL/REPLACEMENT FUND)

Fund: Renewal/Replacement
Division: Water Production
Program: Water Utility Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63.24	North Plant Well #2 Rehab	PW2014	(R)	154,000
63.24	System Wide Storage Tank Rehab (Howell Park)	PW2015	(R)	<u>200,000</u>
	Total			<u>354,000</u>

Fund: Renewal/Replacement (402)
Division: Water Production (0754)
Program: Water Utility Services (533)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
CAPITAL OUTLAY TOTAL	-	-	-	354,000
DIVISION TOTAL	-	-	-	354,000

DISTRIBUTION & COLLECTION (CAPITAL IMPROVEMENT FUND)

Fund: Capital Improvement
Division: Distribution & Collection
Program: Water-Sewer Combination Services

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>	<u>Amount</u>
	No Capital Outlay planned.		<u>-</u>
	Total		<u><u>-</u></u>

Fund: Capital Improvement (403)
Division: Distribution & Collection (0751)
Program: Water-Sewer Combination Services (536)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

<u>Division/Detail</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
INTERFUND TRANSFERS (581)				
91-36 Transfer to Lake Concord Pk Development (306)	-	-	-	-
Total Other Uses	-	-	-	-
 CAPITAL OUTLAY TOTAL	 -	 -	 316,000	 -
 DIVISION TOTAL	 -	 -	 316,000	 -

PARKS MAINTENANCE (CASSELBERRY GOLF CLUB FUND)

Fund: Casselberry Golf Club
Division: Parks Maintenance
Program: Parks and Recreation

POSITION SCHEDULE

<u>Pay Grade</u>	<u>Position</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
------------------	-----------------	---------------------------	---------------------------	---------------------------

No Personnel assigned.

CAPITAL OUTLAY SCHEDULE

<u>Account Number</u>	<u>Item</u>	<u>Project Number</u>		<u>Amount</u>
63.24	Golf Club Parking Lot Lighting	PW2003	(AN)	<u>20,000</u>
	Total			<u><u>20,000</u></u>

Fund: Casselberry Golf Club (405)
Division: Parks Maintenance (0410)
Program: Parks and Recreation (572)

DIVISION EXPENDITURE DETAIL
(All Object Codes)

Division/Detail	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
OPERATING EXPENSES				
44-01 Rentals and Leases - Capital Leases (Principal)	-	-	42,607	50,777
44-03 Rentals and Leases - Capital Leases (Interest)	4,090	2,619	4,239	2,946
46-01 Course Maintenance	260,549	454,170	-	-
46-03 Clubhouse Maintenance	41,914	66,497	-	-
49-00 Other Current Charges	183,367	259,164	-	-
52-00 Operating Supplies	41,317	49,318	-	-
52-01 Operation Expense	222,518	98,260	-	-
Total Operating Expenses	753,755	930,028	46,846	53,723
CAPITAL OUTLAY TOTAL	-	-	-	20,000
DIVISION TOTAL	753,755	930,028	46,846	73,723



This page intentionally left blank.



APPENDIX A

CLASSIFICATION / PAY GRADE SCHEDULE FOR FISCAL YEAR 2020

General

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
108	N	Office Assistant	\$ 24,058	\$ 30,073	\$ 36,087
109	N	Facilities Custodian	\$ 24,476	\$ 30,595	\$ 36,714
	N	Parks Maintenance Worker			
112	N	Meter Service Worker	\$ 25,807	\$ 32,258	\$ 38,710
	N	Streets Maintenance Worker			
	N	Stormwater Maintenance Worker			
114	N	Utility Service Worker	\$ 26,762	\$ 33,452	\$ 40,143
116	N	Meter Service Technician	\$ 27,775	\$ 34,718	\$ 41,662
	N	Parks Maintenance Technician			
	N	Records Clerk			
	N	Staff Assistant I			
	N	Stormwater Maintenance Technician			
	N	Streets Maintenance Technician			
117	N	Customer Service Representative	\$ 28,304	\$ 35,380	\$ 42,456
118	N	Lift Station Service Worker	\$ 28,849	\$ 36,062	\$ 43,274
	N	Utility Technician I			
119	N	Facilities Maintenance Technician	\$ 29,411	\$ 36,764	\$ 44,117
	N	Inventory Control Specialist			
	N	Senior Records Clerk			
121	N	Cross Connection Control Technician	\$ 30,586	\$ 38,232	\$ 45,878
	N	Customer Service Rep/Asst. Billing Specialist			
	N	Irrigation Technician			
	N	Stormwater Heavy Equipment Operator			
	N	Traffic Sign Specialist			
123	N	Lift Station Technician	\$ 31,831	\$ 39,789	\$ 47,747
	N	Property and Evidence Technician			
125	N	Facilities Maintenance Technician II	\$ 33,153	\$ 41,442	\$ 49,730
	N	Irrigation Technician II			
	N	Recreation Specialist			
	N	Staff Assistant II			
	N	Utility Heavy Equipment Operator			
	N	Utility Line Locator			
	N	Utility Specialized Equipment Operator			
	N	Utility Technician II			
126	N	Community Service Officer	\$ 33,844	\$ 42,305	\$ 50,766
	N	Environmental Analyst			

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
127	N	Lift Station Technician II	\$ 34,556	\$ 43,194	\$ 51,833
128	N	Billing Specialist	\$ 35,288	\$ 44,110	\$ 52,933
	N	Planning Technician			
129	N	Code Compliance Officer	\$ 36,043	\$ 45,054	\$ 54,065
	N	Fleet Technician I			
	N	Meter Service Supervisor			
	N	Utility Plant Operator I			
130	N	Environmental Analyst II	\$ 36,821	\$ 46,026	\$ 55,231
	N	Junior Accountant			
	N	Lake Management Technician			
	N	Lead Lift Station Technician			
	N	Lead Parks Maintenance Technician			
	N	Lead Stormwater Technician			
	N	Lead Streets Technician			
	N	Lead Utility Technician			
	N	Utility Plant Operator II			
131	N	Assistant to the City Clerk	\$ 37,621	\$ 47,027	\$ 56,432
	N	Building Services Coordinator			
	N	Code Compliance Coordinator			
	N	Community Development Coordinator			
	N	Elder & Victim Services Coordinator			
	N	Human Resources Specialist			
	N	Payroll Specialist			
	N	Police Crime Analyst			
	N	Procurement Specialist I			
	N	Special Projects Coordinator			
	N	Recreation Programs Coordinator			
	N	Utility Plant Operator III			
132	N	Construction Inspector	\$ 38,446	\$ 48,058	\$ 57,669
133	N	IT Application Analyst	\$ 39,296	\$ 49,120	\$ 58,944
	N	Utility Plant Operator IV			
	N	Utility Plant Operations Specialist I			
134	N	Utility Plant Operator V	\$ 40,171	\$ 50,214	\$ 60,256
135	N	Fleet Technician II	\$ 41,072	\$ 51,340	\$ 61,608
	N	Procurement Specialist II			
	N	Utility Plant Operator VI			
136	N	Cross Connection Control Supervisor	\$ 42,001	\$ 52,501	\$ 63,001
	N	Utility Plant Operations Specialist II			
	N	Utility Plant Operator VII			
137	N	Accountant	\$ 42,957	\$ 53,696	\$ 64,435
	N	Arts and Marketing Coordinator			
	N	Deputy City Clerk			
	N	GIS Coordinator			

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
	N	Police Administrative Services Coordinator			
	N	Utility Plant Operations Specialist III			
	N	Utility Projects Coordinator			
138	N	Budget Accountant	\$ 43,942	\$ 54,927	\$ 65,913
	N	Management Analyst			
	N	Utility Plant Operations Specialist IV			
139	N	Utility Plant Operator VIII	\$ 44,956	\$ 56,195	\$ 67,434
140	N	Environmental Coordinator	\$ 46,001	\$ 57,501	\$ 69,002
	N	Planner			
	N	Records Supervisor			
	N	Senior Code Compliance Officer			
141	N	Property and Evidence Supervisor	\$ 47,077	\$ 58,847	\$ 70,616
	N	Senior Accountant			
	N	Senior Budget Accountant			
	N	Utility Plant Operations Specialist V			
143	E	Construction and Permitting Manager	\$ 49,327	\$ 61,659	\$ 73,991
145	N	Executive Assistant to the City Manager	\$ 51,715	\$ 64,643	\$ 77,572
201	E	Distribution and Collection Superintendent	\$ 52,962	\$ 66,203	\$ 79,444
	E	Lift Station Superintendent			
	E	Planner II			
	E	Streets and Stormwater Superintendent			
	E	Water Reclamation Superintendent			
	E	Water Production Superintendent			
202	E	Code Compliance Supervisor	\$ 54,247	\$ 67,809	\$ 81,371
	E	Parks and Facilities Superintendent			
	E	Utility Engineer I			
204	E	Customer Service Supervisor	\$ 56,934	\$ 71,168	\$ 85,402
		Economic Development Planner			
	E	Recreation Programs & Events Supervisor			
205	E	Natural Resources Officer	\$ 58,339	\$ 72,923	\$ 87,508
	E	Utility Engineer II			
206	E	Human Resources Manager	\$ 59,785	\$ 74,731	\$ 89,677
	E	Recreation Manager			
207	E	Police Commander	\$ 61,275	\$ 76,593	\$ 91,912
209	E	Assistant City Engineer	\$ 64,390	\$ 80,487	\$ 96,584
	E	Development Services Manager			
	E	Procurement Manager			
	E	Public Works Maintenance Manager			

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
211	E	Accounting Manager	\$ 66,473	\$ 83,091	\$ 99,710
213	E	Building Official	\$ 71,200	\$ 89,000	\$106,800
	E	City Clerk			
	E	Police Captain			
217	E	Assistant Public Works Director/Utility Manager	\$ 78,865	\$ 98,581	\$118,298
	E	Deputy Public Works Director/City Engineer			
	E	IT Manager			
301	E	Administrative Services Director	\$ 83,051	\$103,814	\$124,577
303	E	Community Development Director	\$ 87,492	\$109,365	\$131,239
304	E	Finance Director	\$ 89,813	\$112,267	\$134,720
	E	Police Chief			
	E	Public Works Director			

Public Safety – Police

<u>GRADE</u>	<u>EXEMPT/ NON-EXEMPT</u>	<u>POSITION</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
PO	N	Police Officer	\$ 39,210	\$ 49,012	\$ 58,815
PC	N	Police Corporal	\$ 42,561	\$ 53,202	\$ 63,842
PS	N	Police Sergeant	\$ 49,128	\$ 61,411	\$ 73,693

SHARED POSITION ALLOCATION

The below positions/ salaries are allocated to the below fund/division based on the allocations indicated:

Position	Total Salary	Total Salary											Total	
		001/0120.512	001/0210.515	001/0410.572	001/0710.539	001/0720.541	001/0720.541	110/0740.538	110/0740.538	110/0740.538	119/221.524	401/0750.536		401/0750.536
		25%	75%	50%	33%	25%	50%	33%	25%	50%	25%	33%	50%	
Staff Assistant I	43,518	10,880	32,639											43,518
Community Development Director	150,730		113,048								37,683			150,730
Development Services Manager	101,856		76,392								25,464			101,856
Irrigation Technician	55,268			27,634			27,634							55,268
Irrigation Technician	48,345			24,173			24,173							48,345
Irrigation Technician	46,600			23,300			23,300							46,600
Assistant City Engineer	118,685				39,562			39,562				39,562		118,685
Const & Permitting Mgr	97,235				32,412			32,412				32,412		97,235
Construction Inspector	67,417				22,472			22,472				22,472		67,417
Public Works Maintenance Mgr	149,998						74,999			74,999				149,998
Streets & Stormwater Supt.	87,298						43,649			43,649				87,298
Staff Assistant II	68,261					17,065			17,065				34,131	68,261
Deputy PW Director/City Engineer	150,296									75,148			75,148	150,296
	1,185,507	10,880	222,078	75,107	94,446	17,065	193,755	94,446	17,065	193,796	63,147	94,446	109,279	1,185,507

001 = General Fund

110 = Stormwater Fund

119 = Building Safety Fund

401 = Water and Sewer Utility Fund



This page intentionally left blank.



APPENDIX B

PROJECTED CHANGES IN FUND BALANCES FISCAL YEAR 2020

FY 2020 Budget Fund Balance Increase (Decrease)

Governmental Funds & Special Revenue Funds	Fund #	Est. Fund Balance at 10/01/19	Revenues	Expenditures	Δ in Dollars	%		Projected Fund Balance At 9/30/20
General Fund	001	\$7,636,526	19,957,693	20,486,316	(528,623)	-6.9%		\$ 7,107,903
Police Education	102	21,342	13,150	23,485	(10,335)	-48.4%	(1)	11,007
Parks & Recreation Impact Fee	103	104,797	25,550	-	25,550	24.4%	(2)	130,347
Law Enforcement	104/105	37,050	-	-	-	0.0%		37,050
Local Option Gas Tax	109	979,683	662,574	594,651	67,923	6.9%		1,047,606
Stormwater Utility	110	787,752	2,161,317	2,430,310	(268,993)	-34.1%	(3)	518,759
Multi Modal Impact Fee	111	197,991	51,000	-	51,000	25.8%	(4)	248,991
Community Redevel. Agency	113	161,839	1,236,252	258,346	977,906	604.2%	(5)	1,139,745
Infrastructure Surtax	114	810,114	3,536,958	3,045,831	491,127	0.0%		1,301,241
Tree Replacement	115	226,633	19,700	-	19,700	0.0%		246,333
Municipal Impact Fee	116	136,711	19,400	-	19,400	14.2%	(6)	156,111
Solid Waste	118	497,437	1,807,500	1,989,116	(181,616)	-36.5%	(7)	315,821
Building Safety	119	1,175,968	426,150	720,849	(294,699)	-25.1%	(8)	881,269
Street Light	120	339,011	450,196	461,300	(11,104)	-3.3%		327,907
Treasury/ Justice	121/122	180,176	5,150	-	5,150	2.9%		185,326
Debt Service	201	2,728	865,901	865,901	-	0.0%		2,728
Equip Replace	302	255,621	1,245,000	1,245,000	-	0.0%		255,621
Capital Improvement	305	207,185	10,000,000	10,000,000	-	0.0%		207,185
TOTAL		\$ 13,758,564	\$ 42,483,491	\$ 42,121,105	\$ 362,386			\$ 14,120,950

FY 2020 Budget Net Liquid Assets (NLA) Increase (Decrease)

Enterprise Funds	Fund #	Est. NLA Balance at 10/1/19	Revenues	Expenses	Δ in Dollars	%		Projected NLA Balance at 09/30/20
Water and Sewer	401	8,901,562	27,651,503	28,113,747	(462,244)	-5.2%		8,439,318
Renewal & Replace.	402	434,913	2,800,760	2,800,760	-	0.0%		434,913
W & S Capital Improv.	403	1,299,360	116,250	-	116,250	8.9%		1,415,610
Golf Course Fund	405	5,294	273,723	73,723	200,000	0%		205,294
TOTAL		\$ 24,399,693	\$ 73,325,727	\$ 73,109,335	\$ 216,392			\$ 24,616,085

PROJECTED CHANGES IN FUND BALANCES FISCAL YEAR 2020

The chart on the prior page depicts the estimated budgeted fund balance at the beginning of the budget year, adjusted for budgeted revenues and expenditures to show projected fund balance for the end of FY 2020. Because Enterprise Funds are accounted for on the full accrual basis Net Liquid Assets (NLA) is a more meaningful measure than Fund Balance and is presented in its place. Amounts presented assume all budgeted revenues will be collected and all budgeted expenditures will be spent.

Explanation of +/- 10% (or more) Change in Fund Balance:

- (1) Increased spending for training of new employees.
- (2) Anticipated revenue with no planned spending.
- (3) Increased spending for in accordance with Stormwater Master Plan.
- (4) Anticipated revenue with no planned spending.
- (5) Anticipated revenue with no planned spending.
- (6) Anticipated revenue with no planned spending.
- (7) Increased spending due to increase in cost of services provided.
- (8) Increased spending for addition of new position.



This page intentionally left blank.



APPENDIX C

SEMINOLE COUNTY AND MUNICIPALITIES PROPERTY TAX RATES

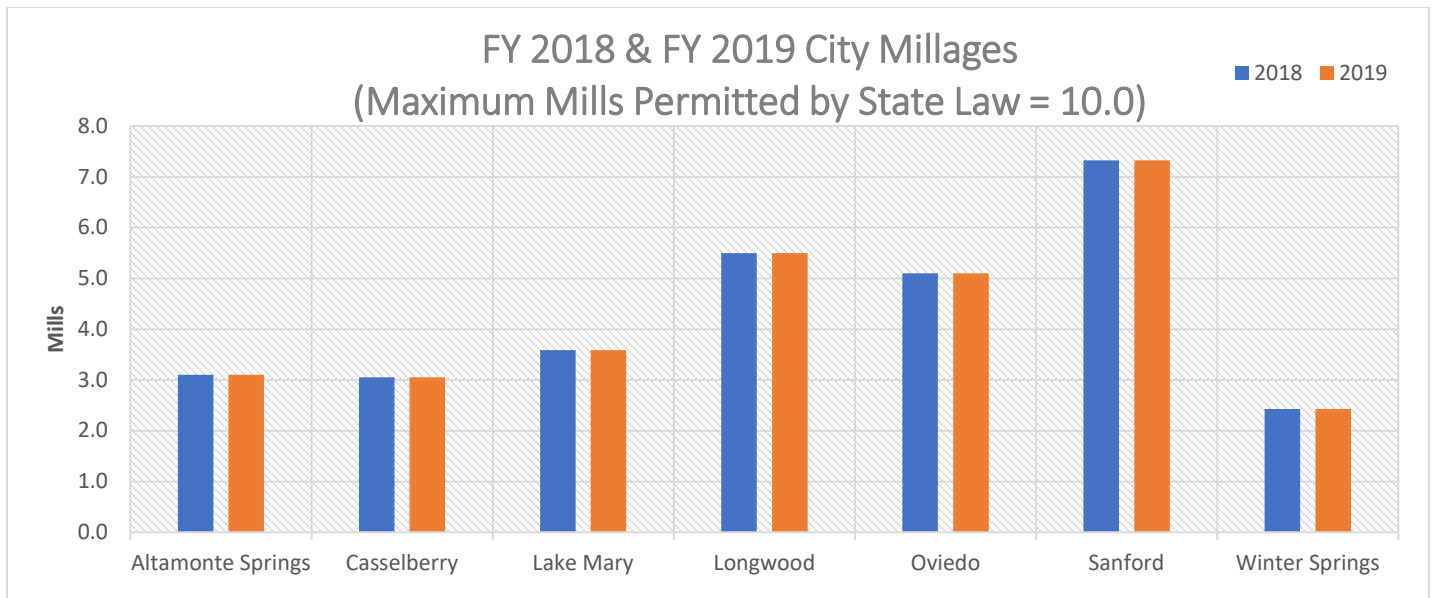
Local Millages by Fiscal Year

City	Measure	2014	2015	2016	2017	2018	2019*
Altamonte Springs	City Millage	2.7624	3.1000	3.1000	3.1000	3.1000	3.1000
	County Fire Protection District **	2.3299	2.3299	2.3299	2.7649	2.7649	2.7649
	Total	5.0923	5.4299	5.4299	5.8649	5.8649	5.8649
Casselberry	City Millage	5.4500	3.1201	3.1201	3.1201	3.0519	3.0519
	County Fire Protection District **	0.0000	2.3299	2.3299	2.7649	2.7649	2.7649
	Total	5.4500	5.4500	5.4500	5.8850	5.8168	5.8168
Lake Mary	City Millage	3.5895	3.5895	3.5895	3.5895	3.5895	3.5895
Longwood	City Millage	5.5000	5.5000	5.5000	5.5000	5.5000	5.5000
Oviedo	City Millage	5.0434	5.0434	5.0566	5.0770	5.0970	5.0970
	City Bonds	0.2546	0.2386	0.2254	0.2050	0.1850	0.1850
	Total	5.2980	5.2820	5.2820	5.2820	5.2820	5.2820
Sanford	City Millage	6.8250	7.3250	7.3250	7.3250	7.3250	7.3250
	City Bonds	2.4300	2.4300	2.4300	2.4300	2.4300	2.4300
	County Fire Protection District **	2.3299	2.3299	2.3299	2.7649	2.7649	2.7649
Winter Springs	City Millage	0.1100	0.1100	0.0700	0.0600	0.0500	0.0500
	City Bonds	2.3299	2.3299	2.3299	2.7649	2.7649	2.7649
	Total	4.8699	4.8699	4.8299	5.2549	5.2449	5.2449
Unincorporated County	County Fire Protection District	2.3299	2.3299	2.3299	2.7649	2.7649	2.7649
	Unincorp. Transportation District	0.1107	0.1107	0.1107	0.1107	0.1107	0.1107
	Total	2.4406	2.4406	2.4406	2.8756	2.8756	2.8756

Millages Applied to All Residents by Tax Year:

Other	Measure	2014	2015	2016	2017	2018	2019*
All County Purpose Millages	Non-Debt Levies	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
	Total	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
School Board	Millages (Total)	7.8970	7.8490	7.5570	6.5690	6.3130	6.3130
St. Johns River Water Management District	Total	0.3164	0.3023	0.2885	0.2724	0.2562	0.2562

*2018 millage rates were used for 2019 as the updated rates were not available at time of publishing with the exception of Casselberry.



** Altamonte Springs, Winter Springs and Casselberry use County fire protection in lieu of their own.

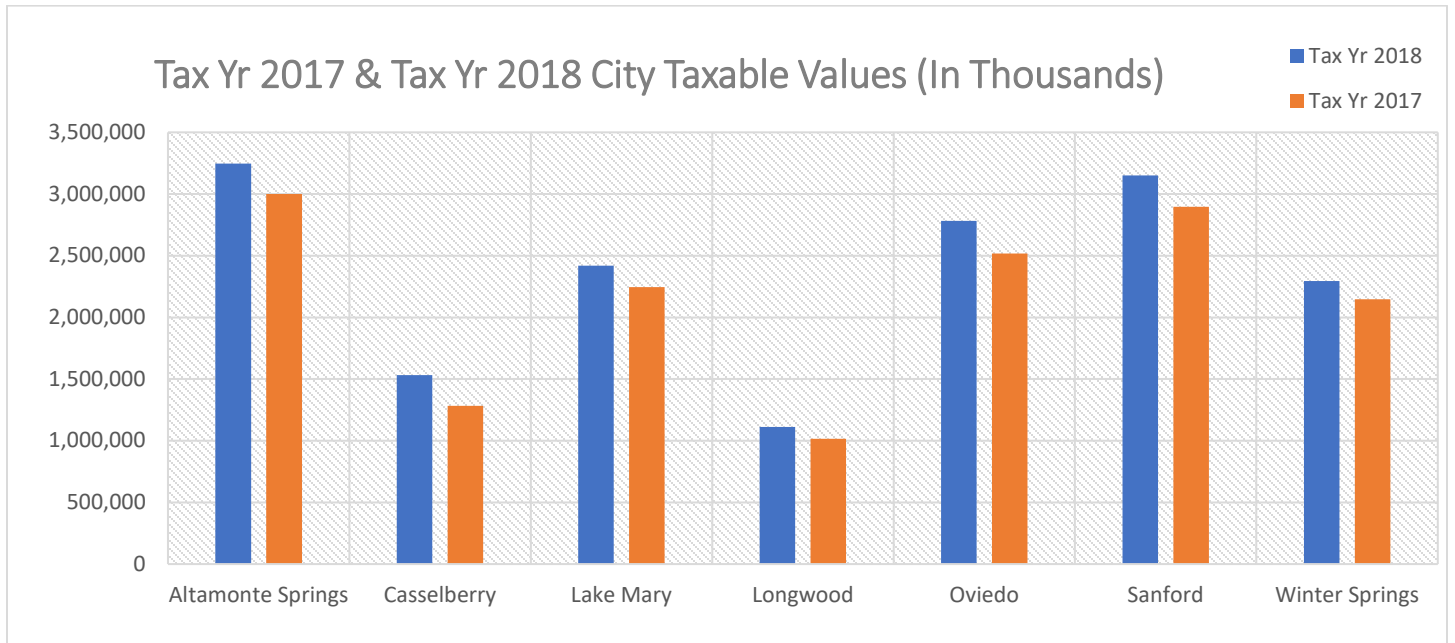
SEMINOLE COUNTY & MUNICIPALITIES PROPERTY TAXABLE VALUE COMPARISON

City	Taxable Value * (In Thousands) Tax Yr 2018	Taxable Value * (In Thousands) Tax Yr 2017	% Change in Taxable Value	Tax Yr 2018 Taxable Value (In Thousands) Residential	Tax Yr 2018 Taxable Value (In Thousands) Commercial
Altamonte Springs	3,245,780	2,999,332	8.22%	1,147,292	1,864,593
Casselberry	1,532,417	1,283,824	19.36%	724,308	725,443
Lake Mary	2,418,182	2,244,781	7.72%	1,021,507	1,172,578
Longwood	1,111,096	1,015,331	9.43%	518,328	498,599
Oviedo	2,782,508	2,518,645	10.48%	2,095,029	503,841
Sanford	3,149,865	2,896,239	8.76%	1,113,396	572,525
Winter Springs	2,293,968	2,147,275	6.83%	1,250,657	1,522,095

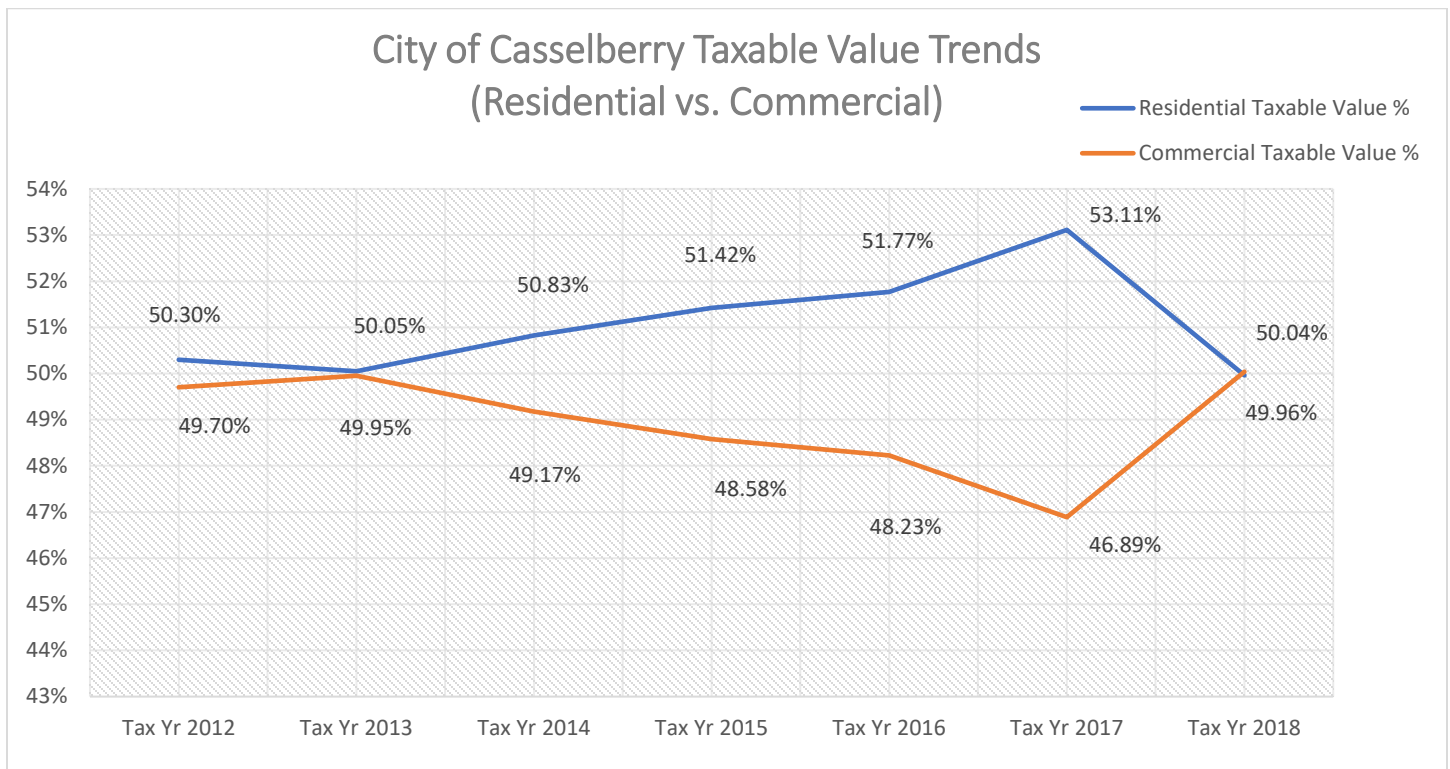
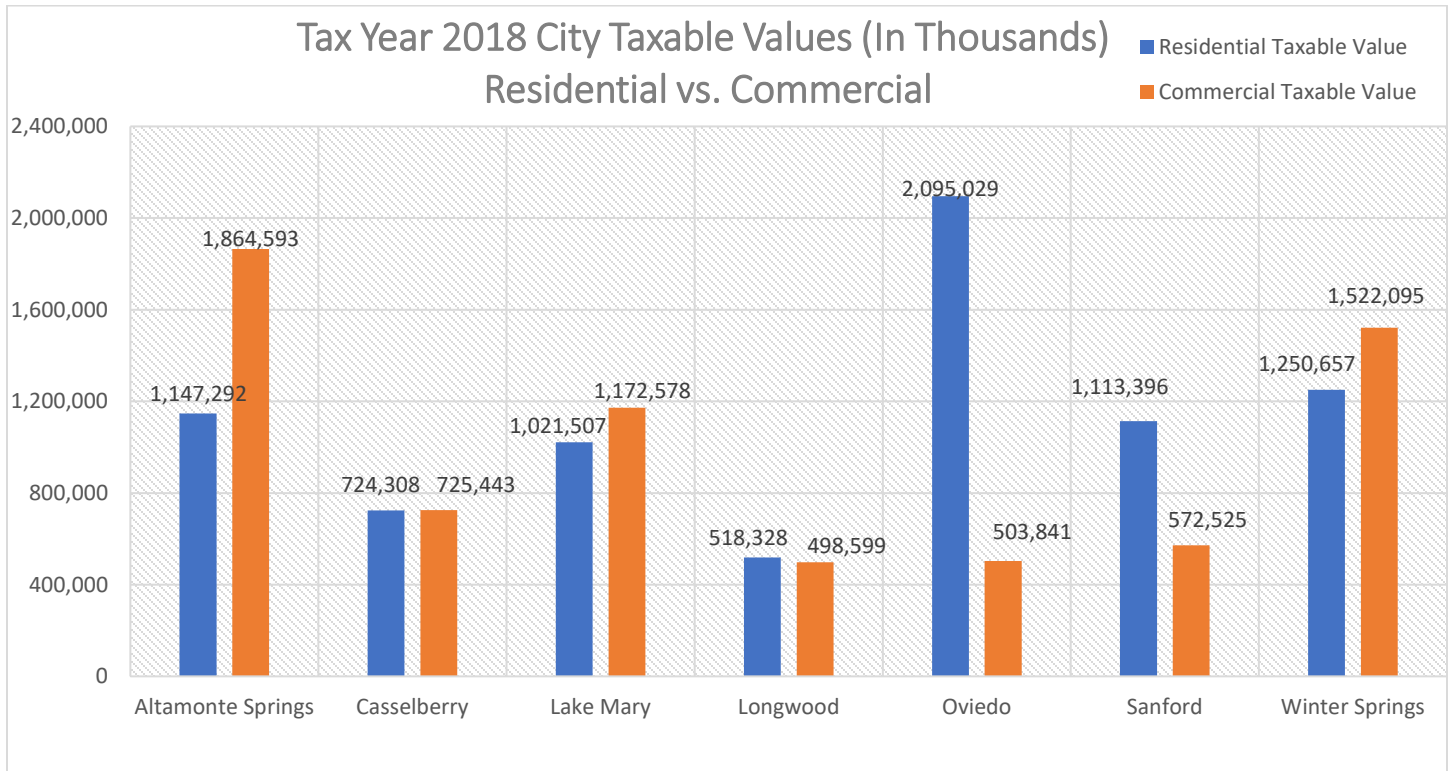
* The Taxable Value provided in this spreadsheet includes real property, personal property and centrally assessed property (railroad). The numbers used were provided by the Seminole County Appraiser's Office.

City	FY 2018 Millage Rate	Population**	Sq. Miles	Acres	Population Density Per Acre
Altamonte Springs	3.1000	44,947	9.5	6,080	7.3926
Casselberry	3.0519	29,778	7.6	4,864	6.1221
Lake Mary	3.5895	16,746	9.9	6,336	2.6430
Longwood	5.5000	15,279	5.6	3,584	4.2631
Oviedo	5.0970	39,739	16.0	10,240	3.8808
Sanford	7.3250	59,033	22.8	14,592	4.0456
Winter Springs	2.4300	37,639	14.8	9,472	3.9737

** The population count provided is an estimate as of April 1, 2018 and is the most current data available.



SEMINOLE COUNTY & MUNICIPALITIES PROPERTY TAXABLE VALUE COMPARISON (CONT.)

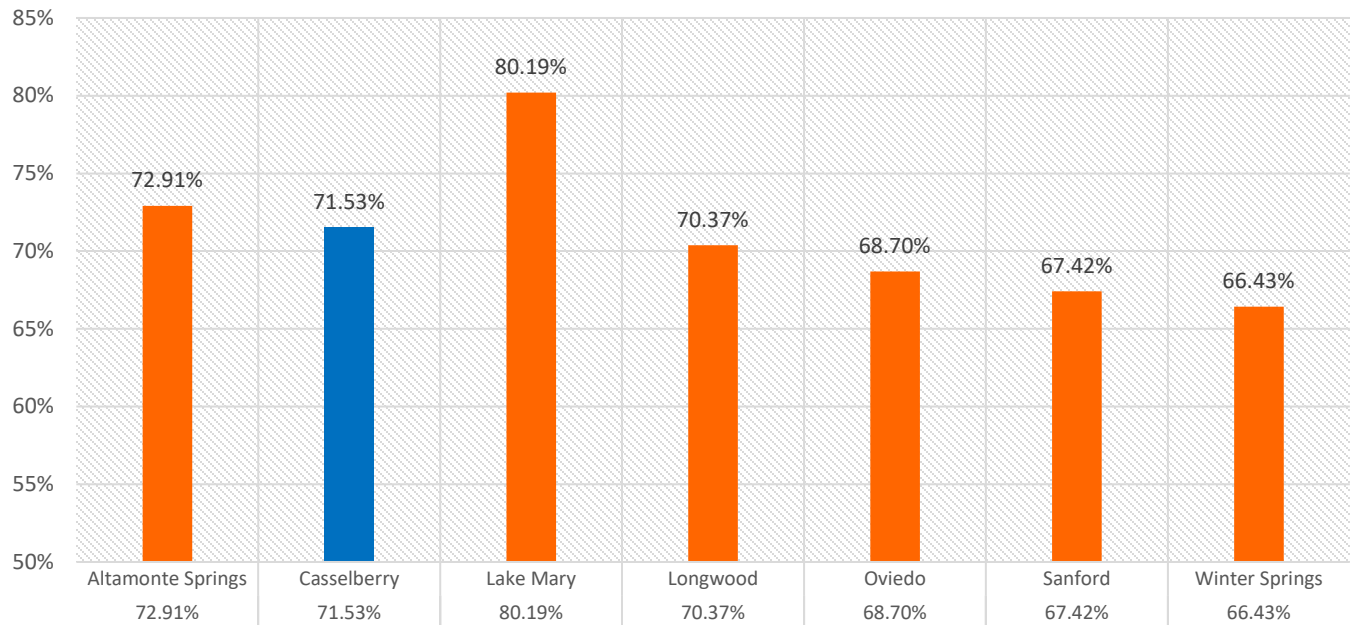


STATISTICAL ANALYSIS ASSESSED VALUE VS. TAXABLE VALUE

Assessment and Taxable Value by Municipality (Tax Year 2018)

City	Total Taxable Value (in thousands)	Total Assessed Value (in thousands)	Taxable Value as a % of Assessed Value
Altamonte Springs	3,245,780	4,451,959	72.91%
Casselberry	1,532,417	2,142,293	71.53%
Lake Mary	2,418,182	3,015,482	80.19%
Longwood	1,111,096	1,578,919	70.37%
Oviedo	2,782,508	4,050,256	68.70%
Sanford	3,149,865	4,672,341	67.42%
Winter Springs	2,293,968	3,453,429	66.43%

Taxable Value as a Percentage of Assessed Value
Tax Year 2018



GENERAL FUND REVENUES AND EXPENDITURES FIVE YEAR TRENDS - ACTUAL

Dollars (000's)

Revenues	2014	2015	2016	2017	2018
Ad Valorem Taxes	5,541	5,782	3,458	3,643	3,864
Utility Service Taxes	3,315	3,393	3,212	3,217	3,304
Utility Franchise Fees	2,010	2,045	1,934	1,978	2,148
1/2 Cent Sales Tax & State Revenue Sharing	2,525	2,762	2,860	2,952	3,084
Charges for Services	1,426	1,156	154	229	239
Licenses/Permit Fees/Business Taxes	231	243	310	271	303
Fines & Forfeitures	360	376	239	226	230
Grant Revenue	224	170	74	105	141
Miscellaneous Revenues	362	489	368	439	864
Sub total	15,994	16,416	12,609	13,060	14,177
Debt Proceeds	-	1,000	-	-	-
Interest	51	80	59	43	44
Transfers In	1,625	1,830	2,173	1,796	2,046
Total Revenues	17,670	19,326	14,841	14,899	16,267

Expenditures		2014	2015	2016	2017	2018
General Government	Personnel	1,406	1,728	1,694	1,565	1,483
	Operating	1,656	1,742	2,821	1,624	1,576
	Cap. Outlay	82	80	-	-	-
	Sub total	3,144	3,550	4,515	3,189	3,059
Public Safety	Personnel	8,020	8,338	5,010	4,952	5,191
	Operating	2,031	1,847	1,020	1,028	1,075
	Cap. Outlay	182	125	8	88	36
	Sub total	10,233	10,310	6,038	6,068	6,302
Physical Environment	Personnel	17	79	-	-	76
	Operating	11	30	-	-	94
	Cap. Outlay	-	-	-	-	15
	Sub total	28	109	-	-	185
Transportation	Personnel	730	739	761	744	796
	Operating	508	499	267	296	385
	Cap. Outlay	17	-	-	16	27
	Sub total	1,255	1,238	1,028	1,056	1,208
Culture/Recreation	Personnel	703	819	871	971	1,000
	Operating	718	875	581	638	714
	Cap. Outlay	131	55	12	142	426
	Sub total	1,552	1,749	1,464	1,751	2,140
Total Personnel	10,876	11,703	8,336	8,232	8,546	
Total Operating	4,924	4,993	4,689	3,586	3,844	
Total Capital Outlay	412	260	20	246	504	
Principal Retirement on Debt	469	491	756	864	489	
Interest on Debt	57	57	40	26	18	
Transfers Out	1,176	1,619	1,099	1,068	1,239	
Total Expenditures	17,914	19,123	14,940	14,022	14,640	

GENERAL FUND REVENUES AND EXPENDITURES FIVE YEAR TRENDS (CONT.)

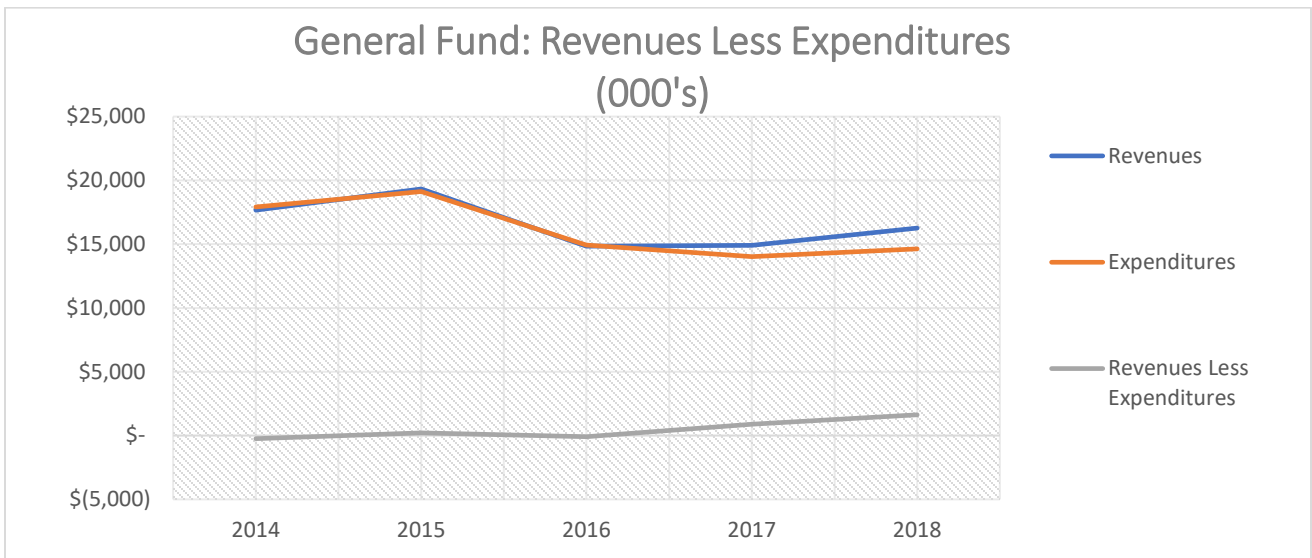
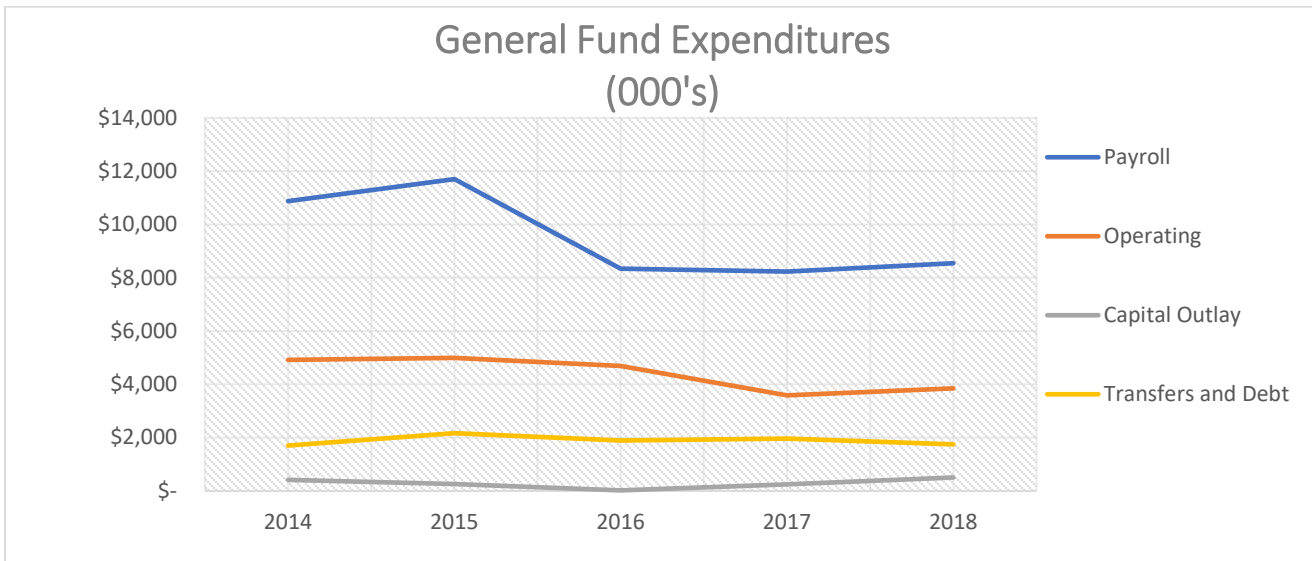
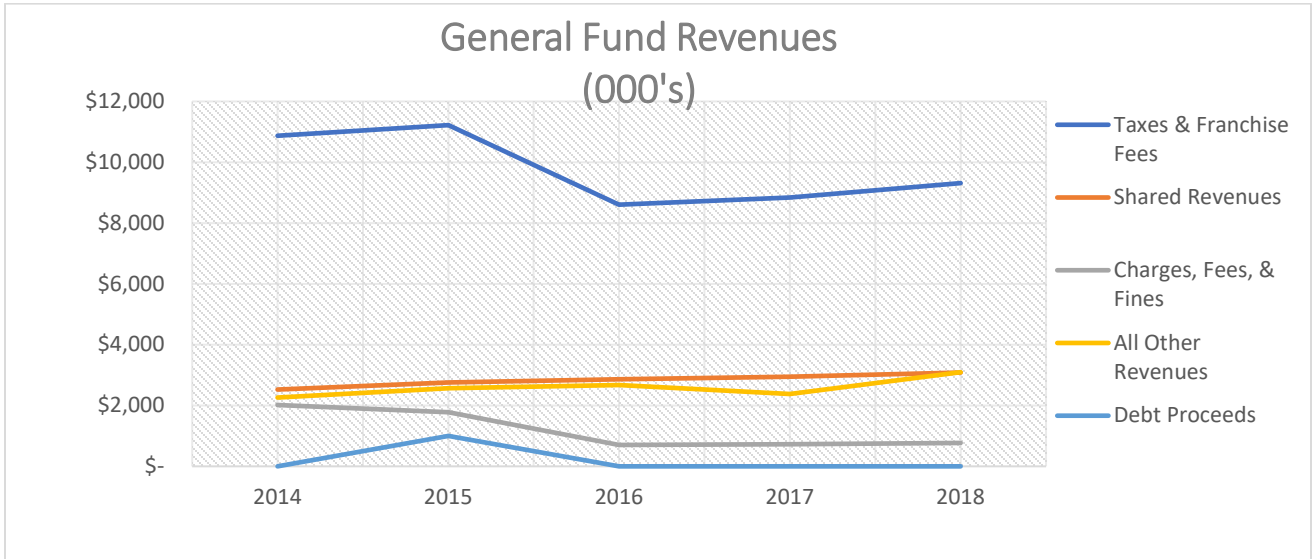
Percentage Changes From Previous Year

Revenues	2014	2015	2016	2017	2018
Ad Valorem Taxes	2.04%	4.35%	-40.19%	5.35%	6.07%
Utility Service Taxes	2.44%	2.35%	-5.33%	0.16%	2.70%
Utility Franchise Fees	4.91%	1.74%	-5.43%	2.28%	8.59%
1/2 Cent Sales Tax & State Revenue Sharing	3.70%	9.39%	3.55%	3.22%	4.47%
Charges for Services	14.63%	-18.93%	-86.68%	48.70%	4.37%
Licenses & Permit Fees	7.94%	5.19%	27.57%	-12.58%	11.81%
Fines & Forfeitures	-11.55%	4.44%	-36.44%	-5.44%	1.77%
Grant Revenue	-12.50%	-24.11%	-56.47%	41.89%	34.29%
Miscellaneous Revenues	-19.56%	35.08%	-24.74%	19.29%	96.81%
Sub total	2.60%	2.64%	-23.19%	3.58%	8.55%
Debt Proceeds	0.00%	0.00%	0.00%	0.00%	0.00%
Interest	0.00%	56.86%	-26.25%	-27.12%	2.33%
Transfers In	0.00%	12.62%	18.74%	-17.35%	13.92%
Total Revenues	2.35%	9.37%	-23.21%	0.39%	9.18%

Expenditures	2014	2015	2016	2017	2018
Total Personnel	-1.12%	7.60%	-28.77%	-1.25%	3.81%
Total Operating	24.25%	1.40%	-6.09%	-23.52%	7.19%
Total Capital Outlay	-53.86%	-36.89%	-92.31%	1130.00%	104.88%
Principal Retirement on Debt	-21.31%	4.69%	53.97%	14.29%	-43.40%
Interest on Debt	96.55%	0.00%	-29.82%	-35.00%	-30.77%
Transfers Out	28.10%	37.67%	-32.12%	-2.82%	16.01%
Total Expenditures	2.97%	6.75%	-21.87%	-6.14%	4.41%

Note: 2016 reduction in ad valorem taxes is due to fire consolidation. The City reduced the millage attributable to fire services by 2.3299 mills resulting in a lower ad valorem collection.

GENERAL FUND FIVE YEAR TRENDS



WATER & SEWER FUND PROFIT & LOSS - FIVE YEAR TRENDS - ACTUAL

Dollars (000's)

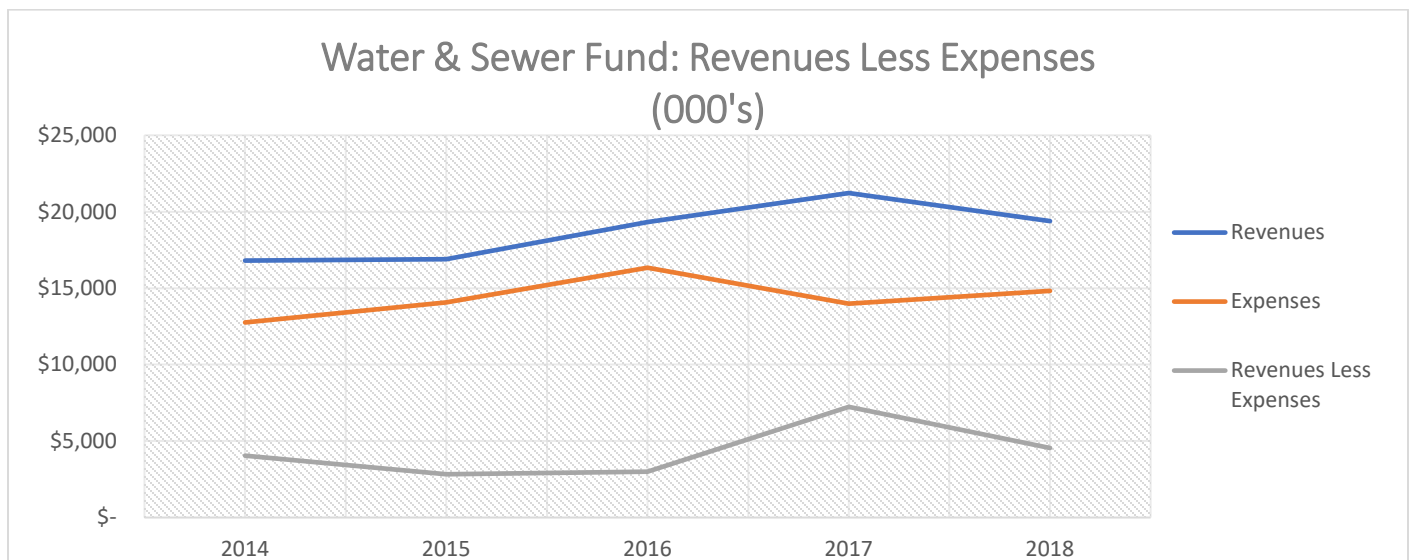
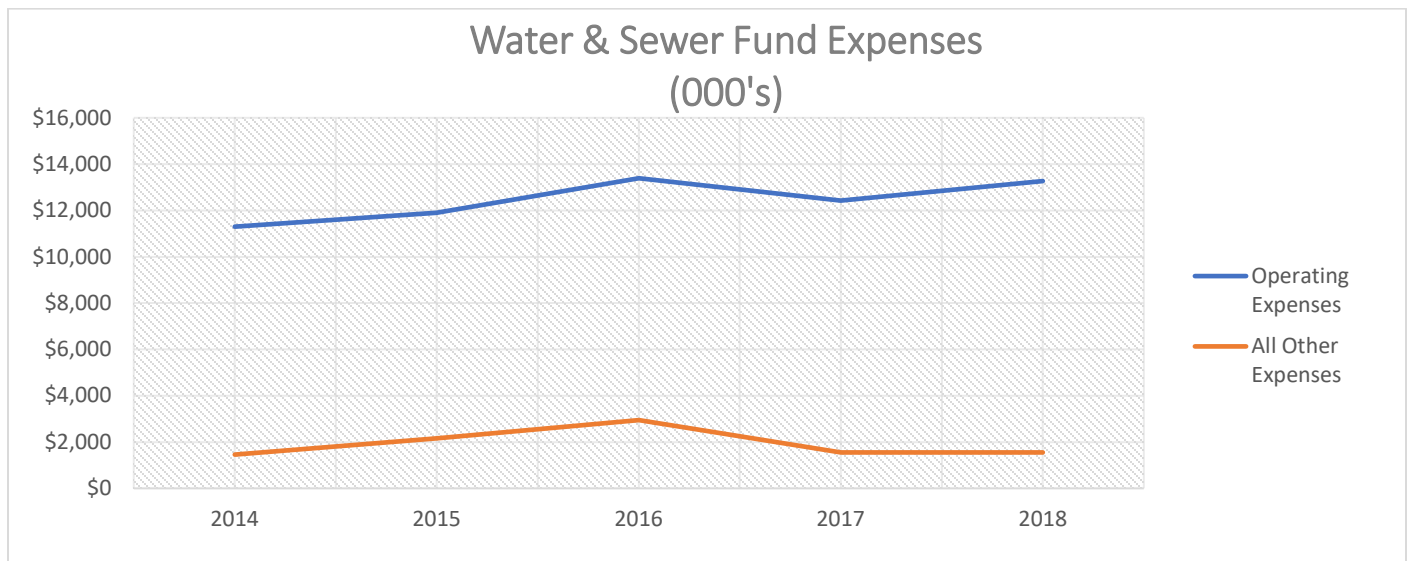
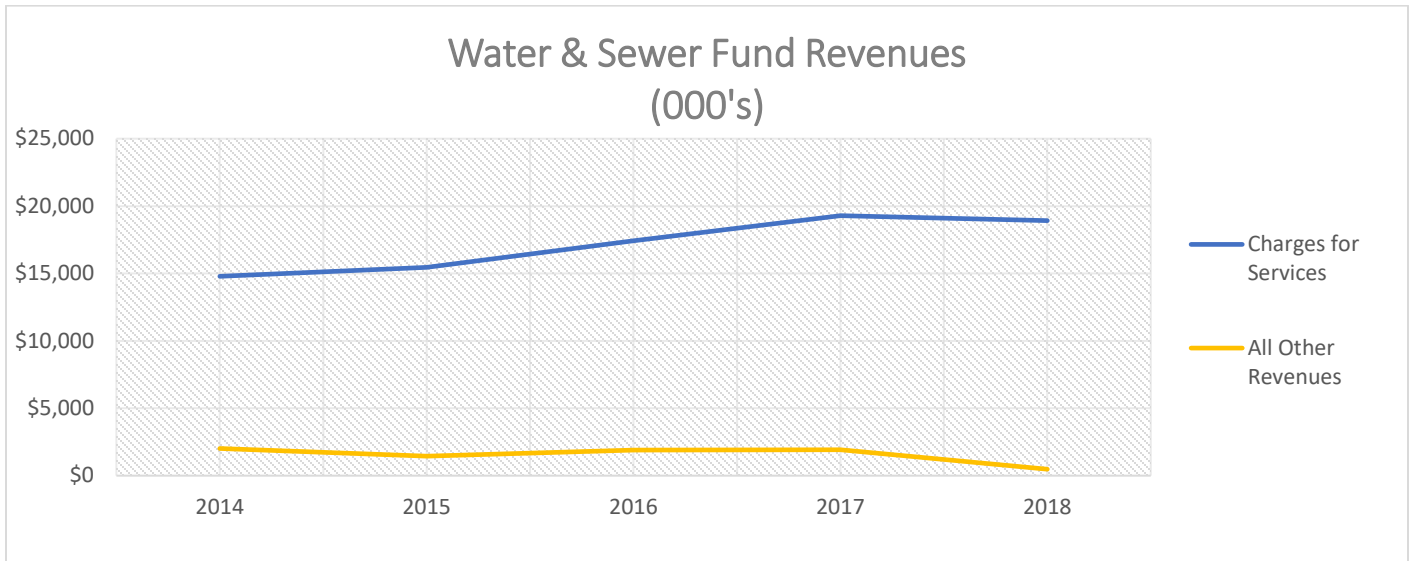
Operating Revenues	2014	2015	2016	2017	2018
Charges for Services	14,789	15,453	17,431	19,289	18,910
Other Operating Income	685	690	190	130	146
Total Operating Revenues	15,474	16,143	17,621	19,419	19,056

Operating Revenues	2014	2015	2016	2017	2018
Administration and operations	3,325	2,229	3,833	4,138	4,158
Water distribution and wastewater collection	2,045	2,205	2,130	1,235	1,399
Wastewater treatment and disposal	2,540	3,108	3,107	2,663	3,753
Drinking water production	1,111	1,650	1,488	1,468	1,092
Depreciation and amortization	2,279	2,709	2,833	2,925	2,873
Total Operating Expenses	11,300	11,901	13,391	12,429	13,275
TOTAL OPERATING INCOME	4,174	4,242	4,230	6,990	5,781

	2014	2015	2016	2017	2018
Total Operating Income	4,174	4,242	4,230	6,990	5,781
Interest income	68	119	120	128	127
Interest expense (Loss)	(282)	(211)	(186)	(157)	(142)
Grants	-	-	-	21	2
G/L on sale of assets (Loss)	-	(333)	(92)	27	6
Transfers In	-	-	-	-	119
Operating transfers out (Loss)	(1,176)	(1,619)	(2,669)	(1,399)	(1,415)
Net Income (Loss)	2,784	2,198	1,403	5,610	4,478
Contributed Capital	1,262	632	1,586	1,627	78
Net Addition To Retained Earnings	4,046	2,830	2,989	7,237	4,556

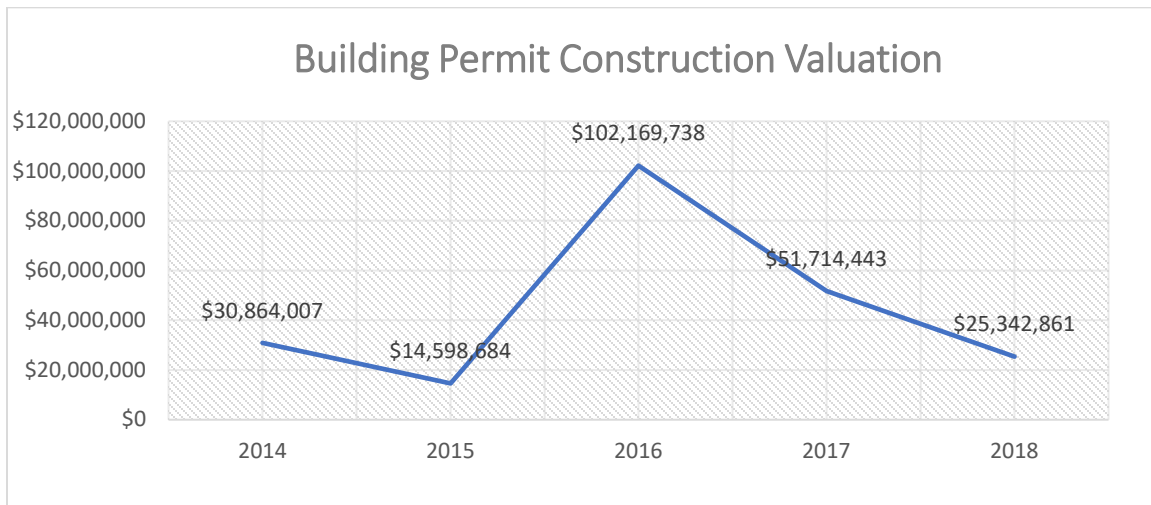
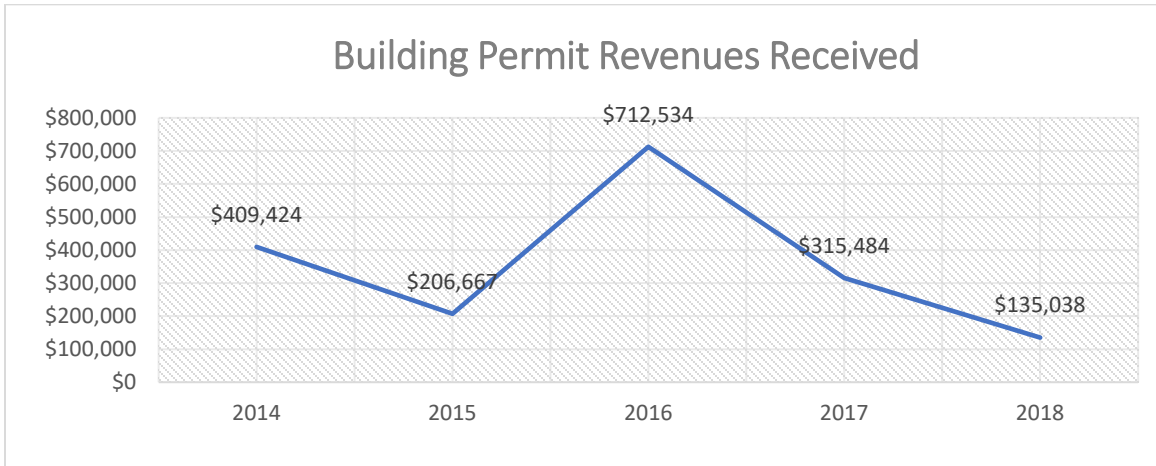
Selected Percentage Changes From Previous Year	2014	2015	2016	2017	2018
Total Operating Revenues	3.63%	4.32%	9.16%	10.20%	-1.87%
Total Operating Expenses	-1.79%	5.32%	12.52%	-7.18%	6.81%
Operating Income	21.83%	1.63%	-0.28%	65.25%	-17.30%
Net Income	31.76%	-21.05%	-36.17%	299.86%	-20.18%

WATER & SEWER FIVE YEAR TRENDS



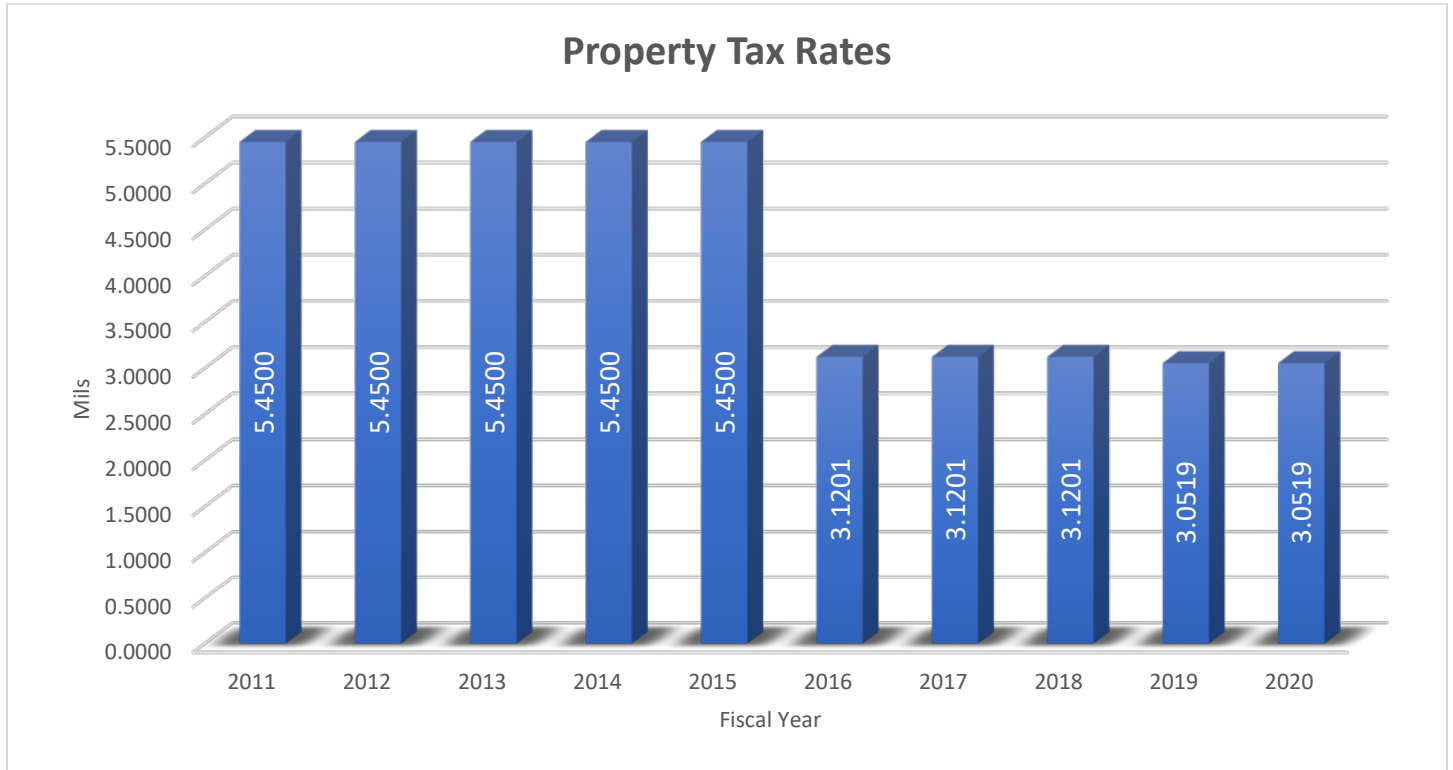
STATISTICAL ANALYSIS

Building	2014	2015	2016	2017	2018
Permits Issued	1,784	1,596	1,792	2,297	2,550
Permit Revenues Received	\$ 409,424	\$ 206,667	\$ 712,534	\$ 315,484	\$ 135,038
Inspections	5,746	3,213	3,092	8,261	4,672
Construction Valuation*	\$ 30,864,007	\$ 14,598,684	\$ 102,169,738	\$ 51,714,443	\$ 25,342,861



*Obtained from building permit application valuation.

Property Tax Rates
Mills per \$1,000 of Assessed Taxable Value
Last Ten Fiscal Years and Current Budget Year



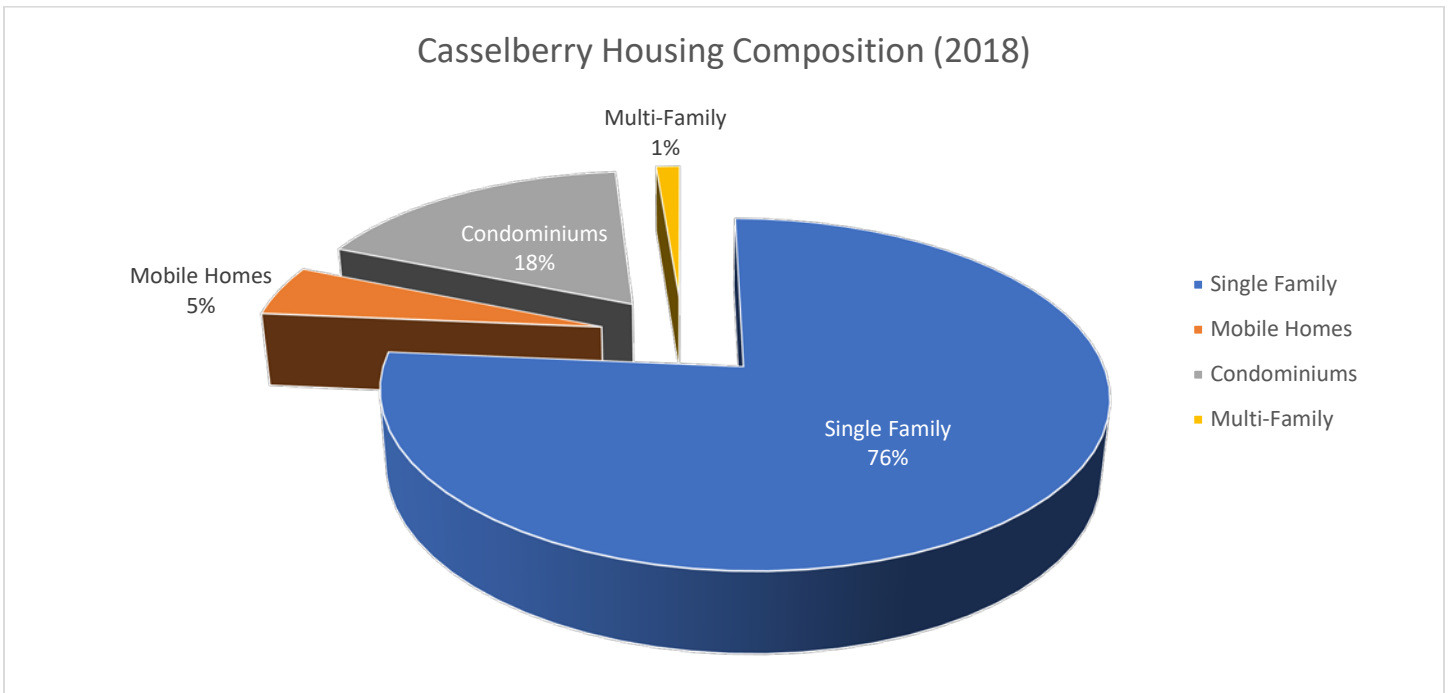
Note: Millage reduced in FY 2016 and each year thereafter due to consolidation of fire services with Seminole County. Millage rate of 2.7649 mills is now assessed to the Citizens of Casselberry by Seminole County.

DEPARTMENTAL PERSONNEL COUNTS BY YEAR

	FY 2016 FT	FY 2016 PT	FY 2017 FT	FY 2017 PT	FY 2018 FT	FY 2018 PT	FY 2019 FT	FY 2019 PT	FY 2020 FT	FY 2020 FT
ADMINISTRATION DEPARTMENT										
City Commission	0	5	0	5	0	5	0	5	0	5
City Manager/City Clerk	4	0	4	0	4	0	5	0	6	0
Human Resources/Risk Management	3	0	3	0	3	0	0	0	0	0
ADMINISTRATIVE SERVICES DEPT.										
Human Resources/Risk Management	0	0	0	0	0	0	4	0	4	0
Procurement and Contract Management	0	0	0	0	0	0	3	0	3	0
Information Technology	0	0	0	0	0	0	3	0	3	0
COMMUNITY DEVELOPMENT DEPT.										
Planning	6	0	6	0	6	0	6	0	6	0
Economic Development	1	0	1	0	1	0	1	0	1	0
Code Compliance	3	1	3	1	5	1	5	1	5	1
Building Safety	1	0	1	0	1	0	2	0	2	0
FINANCE DEPARTMENT										
Accounting	5	1	5	1	5	1	6	0	6	0
Procurement	2	0	2	0	2	0	0	0	0	0
Information Technology	4	1	3	0	3	0	0	0	0	0
Office of Management and Budget	1	0	1	0	1	0	1	0	1	0
Customer Service	5	0	5	0	5	0	5	0	5	0
Inventory Control	1	0	1	0	1	0	0	0	0	0
Meter Service	3	0	3	0	3	0	3	0	3	0
POLICE DEPARTMENT										
Police	62	0	63	0	65	0	68	0	70	0
PUBLIC WORKS DEPARTMENT										
Parks Maintenance	8	1	9	1	9	1	10	1	10	1
Recreation	7	0	7	0	7	0	7	0	7	0
Engineering	0	0	0	0	3	0	3	0	3	0
Streets Maintenance	12	0	12	0	13	0	13	0	13	0
Fleet Maintenance	2	0	2	0	2	0	3	0	3	0
City Facilities	3	0	3	0	3	0	3	0	4	0
Stormwater	8	0	8	0	8	0	9	0	9	0
Administration	8	0	9	0	6	0	6	0	6	0
Distribution & Collection	20	0	15	0	14	0	14	0	16	0
Lift Station	0	0	5	0	5	0	5	0	5	0
Water Reclamation	8	0	7	0	8	0	7	0	7	0
Water Production	9	0	7	0	7	0	8	0	8	0
Inventory Control	0	0	0	0	0	0	1	0	1	0
TOTAL PERSONNEL	186	9	185	8	190	8	201	7	207	7

Housing – Household Composition 2018

City	Single Family	Mobile Homes	Condominiums	Multi-Family
Altamonte Springs	6,545	0	6,876	86
Casselberry	6,747	432	1,542	113
Lake Mary	4,929	313	63	40
Longwood	4,625	8	0	233
Oviedo	11,843	2	0	108
Sanford	13,822	8	1,138	337
Winter Springs	12,054	0	537	82





This page intentionally left blank.



CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a multi-year planning, prioritizing and budgetary tool. It is scheduled over five years and is concerned with proposed capital improvement projects and capital equipment acquisitions. It is prepared consistent with the Capital Improvements Element of the Comprehensive Plan, but it also includes various other capital projects and equipment purchases. It forecasts projects that will require the dedication of substantial resources and aids in the development of financial strategies to accomplish them. Only those projects scheduled during the first year are funded and adopted as part of the City's Annual Budget.

Capital outlay includes capital expenditures and capital improvements. Per City policy, Capital Expenditures include all machinery, equipment, vehicles and computers costing \$5,000 or more and having a useful life of one year or more. These expenditures can be dedicated to acquisitions that range from office furniture and computers to buildings, roads and other infrastructure. A Capital Improvement is a capital expenditure that is \$25,000 or more in value and has a useful life of five years or more. They can be both recurring or non-recurring in nature. The purchases can be for new capital assets or for renewal or replacement of assets already in service. A significant non-recurring capital expenditure is defined as one that is \$1 million or greater.

Capital Improvement projects may be funded through many different sources. General Fund projects may be funded by general revenues. These are composed of ad valorem taxes, public service taxes, franchise fees, State revenue sharing, transfers from the Water and Sewer Utility to pay the City a return on its investment, charges for services and other miscellaneous income. The Water and Sewer Utility charges customers for services, and rates are designed to yield predictable funding for capital improvements and renewal and replacement. The Stormwater Utility also charges regular fees to customers. The Community Redevelopment Agency collects Tax Increment Funding (TIF) from both the City and Seminole County. Impact and connection fees collected are dedicated to capital improvements for roads, parks, public safety and the Water and Sewer Utility. Other sources of funding may be obtained as needed. These include debt financing either from long-term debt or from capital leases. External assistance may be obtained through grants or from shared revenue from other local governments.

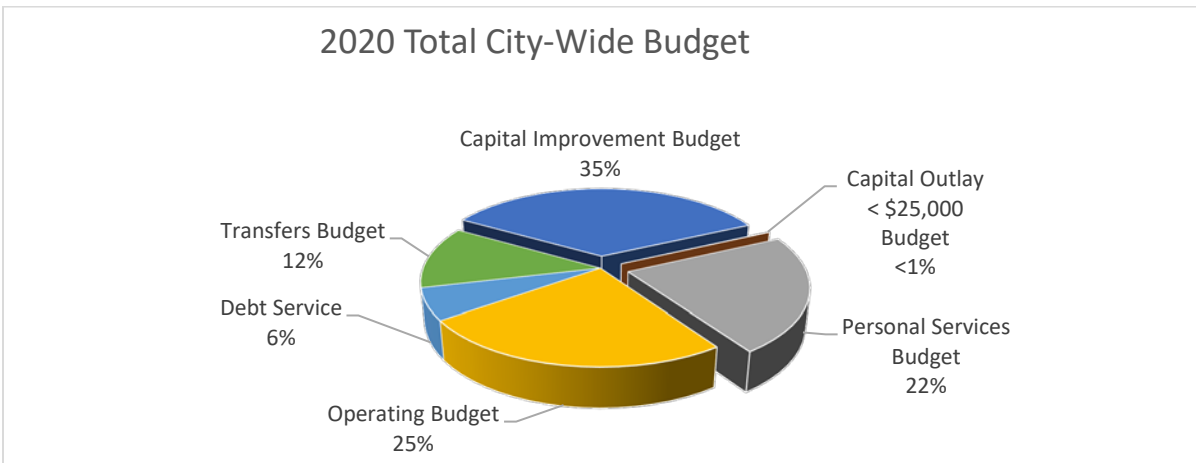
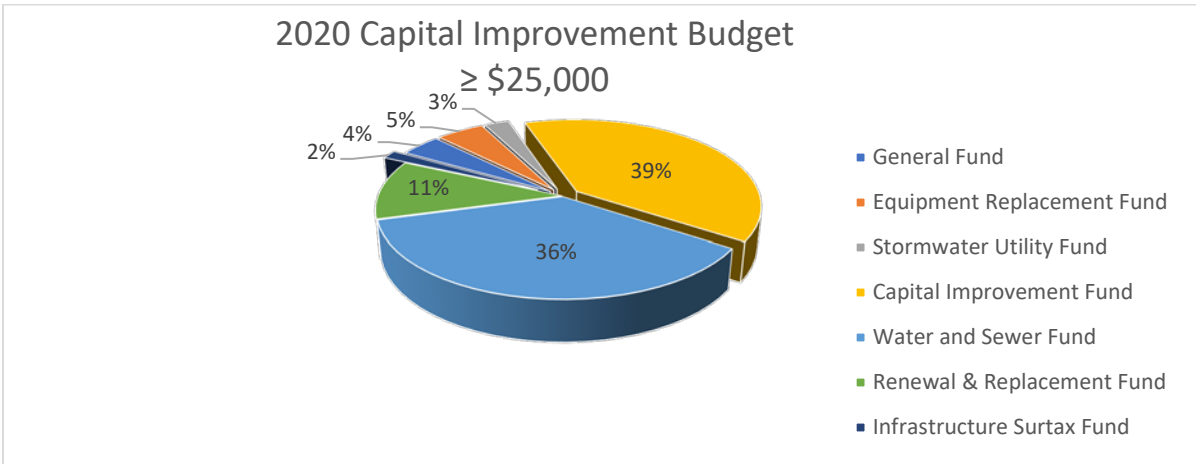
The program is reviewed to balance available funding with the cost of proposed projects. If funding is found to be inadequate, then projects will be revised to reduce costs, delayed or cancelled

The following pages provide a listing of approved capital projects for FY 2020, segregated by funds. In total, the approved Capital Improvement Program for FY 2020 is in the amount of \$25,432,469.

OVERVIEW

Capital improvements appropriated for fiscal year 2020 for all funds are \$25,432,469. This is 34.81% of the total budget for fiscal year 2020.

	2020	Of Capital Budget	Of Total Budget
General Fund	1,050,000	4.13%	1.44%
Equipment Replacement Fund	1,245,000	4.90%	1.70%
Stormwater Utility Fund	641,000	2.52%	0.88%
Capital Improvement Fund	10,000,000	39.32%	13.68%
Water and Sewer Fund	9,263,280	36.42%	12.67%
Renewal & Replacement Fund	2,800,760	11.01%	3.83%
Infrastructure Surtax Fund	391,230	1.54%	0.54%
Total Capital Projects & Equipment	\$ 25,391,270	99.84%	34.73%
Routine Capital Outlay < \$25,000	41,199	0.16%	0.06%
	\$ 25,432,469	100.00%	34.79%
Personal Services Budget	16,283,108		
Operating Budget	18,156,917		
Debt Service	4,450,440		
Transfers Budget	8,786,401		
Total City-wide Budget	\$ 73,109,335		

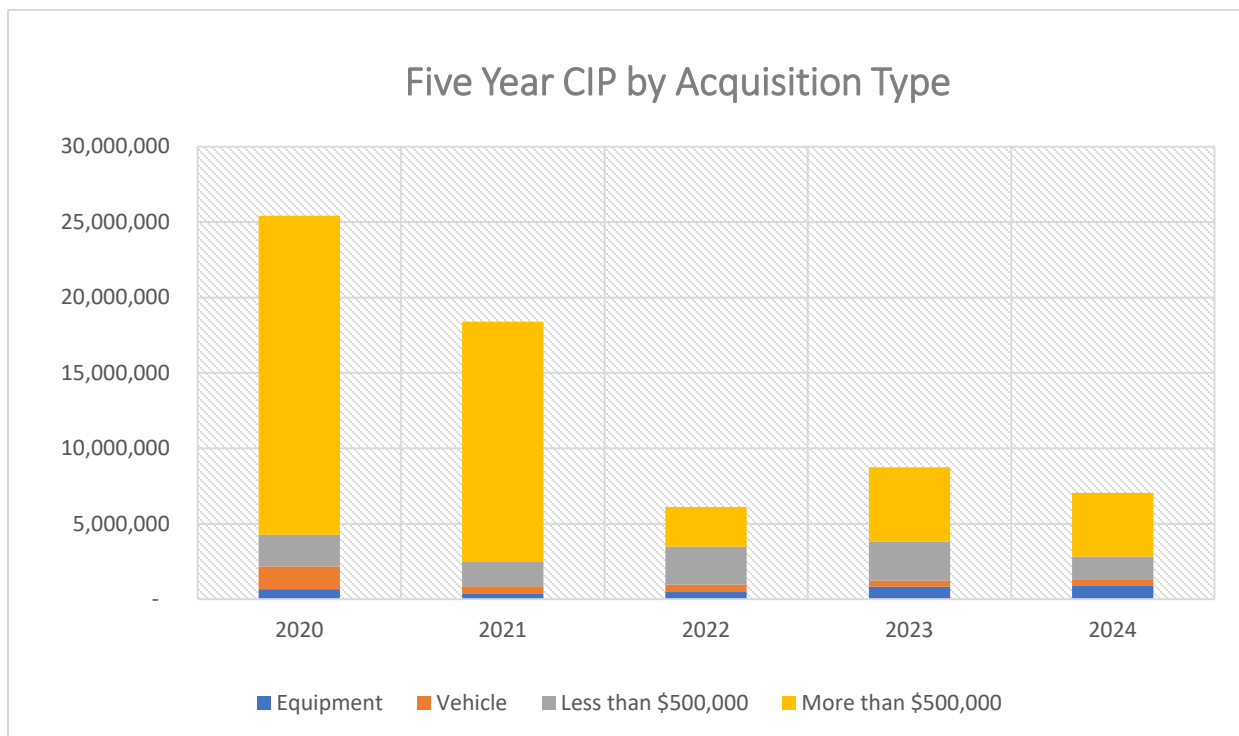


ACQUISITION TYPE

The five year CIP is presented below by type of acquisition. There are four categories:

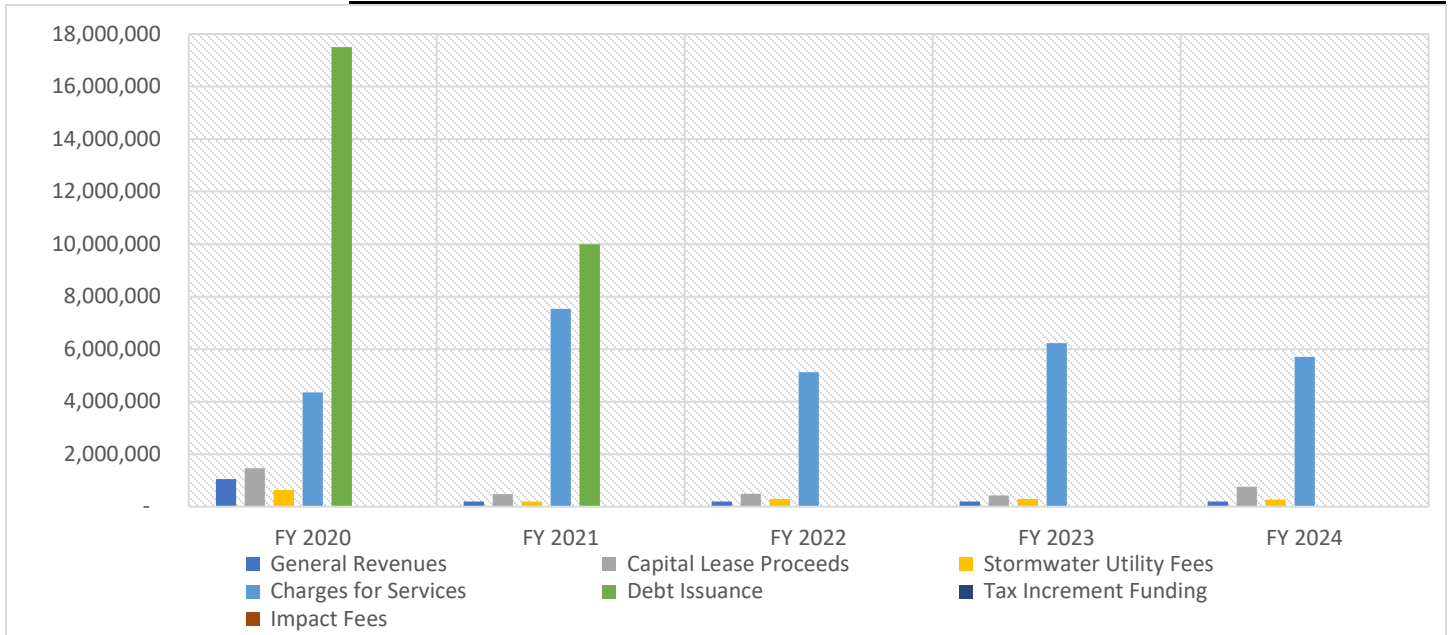
- Equipment - Computers, office equipment, tractors, generators, HVAC equipment, radios
- Vehicles - Automobiles, pick-up trucks and heavy duty trucks
- Capital Improvements less than \$500,000 - Land Acquisition, construction
- Capital Improvements more than \$500,000 - Land Acquisition, construction

<u>Fiscal Year</u>	<u>Equipment</u>	<u>Vehicle</u>	<u>Less than \$500,000</u>	<u>More than \$500,000</u>	<u>Total</u>
2019-2020	671,199	1,499,280	2,098,270	21,163,720	25,432,469
2020-2021	382,454	476,500	1,647,831	15,898,212	18,404,997
2021-2022	478,341	490,150	2,518,537	2,627,257	6,114,285
2022-2023	840,474	397,953	2,570,122	4,940,393	8,748,942
2023-2024	911,972	414,030	1,497,943	4,236,026	7,059,971
	\$ 3,284,440	\$ 3,277,913	\$ 10,332,703	\$ 48,865,608	\$ 65,760,664



CAPITAL IMPROVEMENT PROJECTS BY FUNDING SOURCE

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total for Five Years</u>
General Fund						
General Revenues	\$ 1,050,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,850,000
Debt Proceeds	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 10,000,000
	<u>\$ 1,050,000</u>	<u>\$ 10,200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 11,850,000</u>
Equipment Replacement Fund						
Capital Lease Proceeds	\$ 1,245,000	\$ 422,500	\$ 490,150	\$ 422,953	\$ 754,030	\$ 3,334,633
	<u>\$ 1,245,000</u>	<u>\$ 422,500</u>	<u>\$ 490,150</u>	<u>\$ 422,953</u>	<u>\$ 754,030</u>	<u>\$ 3,334,633</u>
Stormwater Fund						
Stormwater Utility Fees	\$ 641,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 273,459	\$ 1,714,459
	<u>\$ 641,000</u>	<u>\$ 200,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 273,459</u>	<u>\$ 1,714,459</u>
Capital Improvement Fund						
Debt Proceeds	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
	<u>\$ 10,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000,000</u>
Water and Sewer Fund						
Debt Proceeds	\$ 7,500,000	\$ -	\$ -	\$ -	\$ -	\$ 7,500,000
Capital Lease Proceeds	\$ 213,280	\$ 54,000	\$ -	\$ -	\$ -	\$ 267,280
Charges for Services	\$ 1,550,000	\$ 250,000	\$ 200,000	\$ 475,000	\$ 200,000	\$ 2,675,000
	<u>\$ 9,263,280</u>	<u>\$ 304,000</u>	<u>\$ 200,000</u>	<u>\$ 475,000</u>	<u>\$ 200,000</u>	<u>\$ 10,442,280</u>
Renewal/Replacement Fund						
Charges for Services	\$ 2,800,760	\$ 7,191,503	\$ 4,830,160	\$ 5,621,325	\$ 5,509,449	\$ 25,953,197
	<u>\$ 2,800,760</u>	<u>\$ 7,191,503</u>	<u>\$ 4,830,160</u>	<u>\$ 5,621,325</u>	<u>\$ 5,509,449</u>	<u>\$ 25,953,197</u>
Infrastructure Surtax Fund						
Infrastructure Surtax	\$ 391,230	\$ -	\$ -	\$ 1,600,230	\$ 123,033	\$ 2,114,493
	<u>\$ 391,230</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,600,230</u>	<u>\$ 123,033</u>	<u>\$ 2,114,493</u>
W/S Capital Improvement Fund						
Charges for Services	\$ -	\$ 86,994	\$ 93,975	\$ 129,434	\$ -	\$ 310,403
	<u>\$ -</u>	<u>\$ 86,994</u>	<u>\$ 93,975</u>	<u>\$ 129,434</u>	<u>\$ -</u>	<u>\$ 310,403</u>
Total Revenue from All Sources	\$ 25,391,270	\$ 18,404,997	\$ 6,114,285	\$ 8,748,942	\$ 7,059,971	\$ 65,719,465



Note: Total does not include Routine Capital Outlay < \$25,000

5-YEAR CAPITAL PROJECTS AND EQUIPMENT PURCHASES

Department/Division	Add New/ Replace	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
GENERAL GOVERNMENT										
NON DEPARTMENTAL										
New Public Works Department Complex	R	General Government	Capital Improvement Fund	Debt Proceeds	3,333,333	3,333,333				
TOTAL GENERAL GOVERNMENT					\$ 3,333,333	\$ 3,333,333	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY										
POLICE										
Vehicle Replacement	R	Public Safety	Equipment Replacement Fund	Capital Lease Proceeds	2,134,633	550,000	382,500	390,150	397,953	414,030
New Police Station - Design	AN	Public Safety	General Fund	General Revenues	800,000	800,000				
New Police Station	AN	Public Safety	General Fund	Debt Proceeds	10,000,000		10,000,000			
COMMUNITY DEVELOPMENT										
CODE COMPLIANCE										
1/2 Ton Pickup Truck	AN	Public Safety	Equipment Replacement Fund	Capital Lease Proceeds	31,000	31,000				
TOTAL PUBLIC SAFETY					\$ 12,965,633	\$ 1,381,000	\$ 10,382,500	\$ 390,150	\$ 397,953	\$ 414,030
FINANCIAL & ADMIN										
FINANCE										
METER SERVICE										
Smart Meter Replacement	R	Financial & Admin	Water and Sewer Fund	Charges for Services	1,500,000	1,500,000				
Smart Meter Replacement	R	Financial & Admin	Water and Sewer Fund	Debt Proceeds	7,500,000	7,500,000				
TOTAL GENERAL GOVERNMENT					\$ 9,000,000	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -
CULTURE/RECREATION										
PUBLIC WORKS										
PARKS MAINTENANCE										
1/2 Ton Extended Cab Pickup Truck	R	Culture/Recreation	Equipment Replacement Fund	Capital Lease Proceeds	32,000	32,000				
Various Park Improvements	R	Culture/Recreation	General Fund	General Revenues	200,000					200,000
"Wheel Park" - Phase 1	AN	Culture/Recreation	General Fund	General Revenues	250,000	250,000				
"Wheel Park" - Phase 2	AN	Culture/Recreation	General Fund	General Revenues	200,000		200,000			
Dew Drop Park	R	Culture/Recreation	General Fund	General Revenues	200,000			200,000		
Sunnytown Park	R	Culture/Recreation	General Fund	General Revenues	200,000				200,000	
TOTAL CULTURE/RECREATION					\$ 1,082,000	\$ 282,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
PHYSICAL ENVIRONMENT										
PUBLIC WORKS										
STORMWATER										
Queens Mirror Nutrient Reduction Facility (QMNuRF)	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	600,000	600,000				
New Public Works Department Complex	R	Environment	Capital Improvement Fund	Debt Proceeds	3,333,333	3,333,333				
3/4 ton Pickup w/ Lift Gate and Winch	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	41,000	41,000				
Ford Explorer	R	Environment	Equipment Replacement Fund	Capital Lease Proceeds	25,000				25,000	
Streetsweeper	R	Environment	Equipment Replacement Fund	Capital Lease Proceeds	400,000	400,000				
Lake Jesup Basin Nitrogen Removal Projects	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	600,000			300,000	300,000	

Department/Division	Add New/ Replace	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Erosion Control and Miscellaneous Stormwater Projects	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	200,000		200,000			
Boom Mower	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	70,000					70,000
Tractor	R	Environment	Stormwater Utility Fund	Stormwater Utility Fees	55,000					55,000
Boat Launch (South Lake Triplet)	AN	Environment	Stormwater Utility Fund	Stormwater Utility Fees	148,459					148,459
Gradall	R	Environment	Equipment Replacement Fund	Capital Lease Proceeds	340,000					340,000
TOTAL PHYSICAL ENVIRONMENT					\$ 5,812,792	\$ 4,374,333	\$ 200,000	\$ 300,000	\$ 325,000	\$ 613,459
SEWER/WASTEWATER SERVICES										
PUBLIC WORKS										
LIFT STATIONS										
Lift Station Pump Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	228,578		54,636	56,275	57,964	59,703
Lift Station #31 Bend in the Road Renovation	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	806,284	150,648	655,636			
Lift Station Pump Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	25,000	25,000				
Lift Station #77 Quintuplet	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	577,104			84,413	492,691	
Lift Station #44 Quintuplet	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	238,810					238,810
WATER RECLAMATION										
Actuator Vault Installation GST 1 & 2	AN	Sewer Services	Water and Sewer Fund	Charges for Services	50,000	50,000				
WRF Improvements	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	800,000		400,000	400,000		
Plant 1 & 2 Flow Meters	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	40,000	40,000				
Replace Dynasand Filter	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	665,471		327,818	337,653		
Generator Replacement	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	289,819				289,819	
Clarifier Sludge Scraper	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	180,541					180,541
24" Reclaim Main along Winter Park Dr. from the City's WRF to Seminola	R	Sewer Services	Renewal and Replacement Fund	Charges for Services	520,000					520,000
TOTAL SEWER/WASTEWATER SERVICES					\$ 4,421,607	\$ 265,648	\$ 1,438,090	\$ 878,341	\$ 840,474	\$ 999,054
TRANSPORTATION										
PUBLIC WORKS										
INFRASTRUCTURE SURTAX FUND										
Road Rehabilitation - Various Streets	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	1,012,818				1,012,818	
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	310,716				310,716	
Quail Pond Circle Complete Street/Pedestrian Connectivity Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	276,696	276,696				
Southcot Drive Bicycle/Pedestrian Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	276,696				276,696	

Department/Division	Add New/ Replace	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
SR 436 @ Carmel Circle/Lake Howell Square (Walmart) Traffic Signal Improvements	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	114,534	114,534				
Miscellaneous Small Transportation Projects	R	Transportation	Infrastructure Surtax Fund	Infrastructure Surtax	123,033					123,033
STREETS MAINTENANCE										
3/4 ton Service Truck	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	40,000		40,000			
Bucket Truck	R	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	100,000			100,000		
Clam Truck	AN	Transportation	Equipment Replacement Fund	Capital Lease Proceeds	232,000	232,000				
TOTAL TRANSPORTATION					\$ 2,486,493	\$ 623,230	\$ 40,000	\$ 100,000	\$ 1,600,230	\$ 123,033
WATER-SEWER COMBINED SERVICES										
PUBLIC WORKS										
NON DEPARTMENTAL										
New Public Works Department Complex	R	Water-Sewer Combined Services	Capital Improvement Fund	Debt Proceeds	3,333,334	3,333,334				
DISTRIBUTION & COLLECTION										
Lead Truck	AN	Water-Sewer Combined Services	Water and Sewer Fund	Capital Lease Proceeds	39,382	39,382				
Valve Truck	AN	Water-Sewer Combined Services	Water and Sewer Fund	Capital Lease Proceeds	56,578	56,578				
Valve Maintenance Trailer	AN	Water-Sewer Combined Services	Water and Sewer Fund	Capital Lease Proceeds	91,550	91,550				
Various Gravity Sewer Lining	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,676,922	424,360	764,909	337,653	400,000	750,000
Sausalito FM Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,100,000	363,464	736,536			
Queens Mirror & Sausalito FM Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,150,000			360,000	790,000	
Lake Howell Arms FM Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	163,909					163,909
Eastbrook 1 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,893,109	515,000	1,378,109			
Northgate Phase 1 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	906,216	79,568	826,648			
English Estates Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	2,385,094	848,720	1,536,374			
Northgate Phase 2 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,285,784		212,180	1,073,604		
Winter Woods Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,852,310		298,657	1,553,653		
Tanglewood Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	960,560			112,551	848,009	
Eastbrook 2 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,355,394			225,102	1,130,292	
Deer Run Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,448,530			289,256	1,159,274	

Department/Division	Add New/ Replace	Activity	Source of Funding	Nature of Funding	Total Project Cost	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Sterling Park Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,169,707				95,060	1,074,647
Eastbrook 3 Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	1,613,710				300,252	1,313,458
Lake Ann Estates Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	635,885				57,964	577,921
Forest Brook Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	152,839					152,839
Casa Aloma Water Main Replacement	R	Water-Sewer Combined Services	Renewal and Replacement Fund	Charges for Services	59,703					59,703
Flatbed Truck	R	Water-Sewer Combined Services	Water and Sewer Fund	Capital Lease Proceeds	54,000		54,000			
Seminola WM Looping (17/92 to Dog Track Rd.)	AN	Water-Sewer Combined Services	Capital Improvement Fund	Charges for Services	86,994		86,994			
Center Dr. WM Looping (Sunset Rd. to Cinnamon Cir.)	AN	Water-Sewer Combined Services	Capital Improvement Fund	Charges for Services	93,975			93,975		
WM Looping from Lake Dr. to Lancelot Way	AN	Water-Sewer Combined Services	Capital Improvement Fund	Charges for Services	129,434				129,434	
TOTAL WATER-SEWER COMBINED SERVICES					\$ 24,694,919	\$ 5,751,956	\$ 5,894,407	\$ 4,045,794	\$ 4,910,285	\$ 4,092,477
WATER UTILITY SERVICES										
PUBLIC WORKS										
WATER PRODUCTION										
Various Well Rehab	R	Water Utility Services	Water and Sewer Fund	Charges for Services	600,000			200,000	200,000	200,000
System Wide Storage Tank Evaluation, Cleaning & Rehab	R	Water Utility Services	Water and Sewer Fund	Charges for Services	275,000				275,000	
Plant Ground Storage Tank Painting	R	Water Utility Services	Water and Sewer Fund	Charges for Services	250,000		250,000			
1/2 ton pick up truck	R	Water Utility Services	Water and Sewer Fund	Capital Lease Proceeds	25,770	25,770				
North Plant Well #2 Rehab	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	154,000	154,000				
System Wide Storage Tank Rehab (Howell Park)	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	200,000	200,000				
South WTP HSP, Motor & VFD Rehab	R	Water Utility Services	Renewal and Replacement Fund	Charges for Services	417,918					417,918
TOTAL WATER UTILITY SERVICES					\$ 1,922,688	\$ 379,770	\$ 250,000	\$ 200,000	\$ 475,000	\$ 617,918
TOTAL FIVE YEAR CAPITAL PROJECTS AND EQUIPMENT PURCHASES					\$ 65,719,465	\$ 25,391,270	\$ 18,404,997	\$ 6,114,285	\$ 8,748,942	\$ 7,059,971

Note: Total does not include Routine Capital Outlay < \$25,000

ROUTINE CAPITAL OUTLAY < \$25,000

Department/Division	Add New/ Replace	Activity	Source of Funding	Total Project Cost
PUBLIC SAFETY				
POLICE				
Replacement Shredder for Records Division	R	Public Safety	General Fund	6,199
TOTAL PUBLIC SAFETY				\$ 6,199
CULTURE/RECREATION				
PUBLIC WORKS				
PARKS MAINTENANCE				
Golf Club Parking Lot Lighting	AN	Culture/Recreation	Golf Club Fund	20,000
Electrical Improvements for Additional Event Lighting for Lake Concord Park	AN	Culture/Recreation	General Fund	15,000
TOTAL CULTURE/RECREATION				\$ 35,000
TOTAL FIVE YEAR CIP				\$ 41,199

Routine Capital Outlay < \$25,000	\$ 41,199
Capital Projects and Equipment Purchases	25,391,270
Total Capital	\$ 25,432,469

5-YEAR CAPITAL PROJECTS AND OPERATING BUDGET

Department/Division	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Annual Operating Impact
PUBLIC SAFETY						
POLICE						
Vehicle Replacement - Fuel & Maintenance	20,000	21,000	22,050	23,153	24,310	110,513
TOTAL PUBLIC SAFETY	\$ 20,000	\$ 21,000	\$ 22,050	\$ 23,153	\$ 24,310	\$ 110,513
CULTURE/RECREATION						
PUBLIC WORKS						
PARKS MAINTENANCE						
Secret Lake Park Improvements	4,000	4,120	4,244	4,371	4,498	21,233
Various Park Improvements					4,000	4,000
Wheel Park - Phase 1	4,000	4,120	4,244	4,371	4,498	21,233
Wheel Park - Phase 2		4,000	4,120	4,244	4,371	16,735
Dew Drop Park			4,000	4,120	4,244	12,364
Sunnyside Park				4,000	4,120	8,120
Golf Clubhouse & Maintenance Bldg. Roof		900	927	955	983	3,765
TOTAL CULTURE/RECREATION	\$ 8,000	\$ 13,140	\$ 17,535	\$ 22,061	\$ 26,714	\$ 87,450
PHYSICAL ENVIRONMENT						
ENGINEERING						
F150 4x4 - Fuel & Maintenance	2,205	2,315	2,431	2,553	2,674	12,178
STORMWATER						
Telemetry at Howell Creek - Operating	2,205	2,315	2,431	2,553	2,674	12,178
Queens Mirror Nutrient Reduction Facility (QMNuRF) - Operations, Maintenance, Supplies		100,000	103,000	106,090	109,180	418,270
3/4-ton F250 - Fuel & Maintenance	2,205	2,315	2,431	2,553	2,674	12,178
Air Boat - Fuel & Maintenance	2,205	2,315	2,431	2,553	2,674	12,178
New Public Works Bldg.		20,000	20,600	21,218	21,836	83,654
Ford F250 - Fuel & Maintenance	2,205	2,315	2,431	2,553	2,674	12,178
SW390 Ford Explorer - Fuel & Maintenance				2,553	2,674	5,227
Streetsweeper - Fuel & Maintenance		8,000	8,400	8,820	9,240	34,460
Southcot Drive Bicycle/Pedestrian Improvements		1,134	1,168	1,203	1,238	4,743
Lake Jesup Basin Nitrogen Removal Projects				6,000	6,180	12,180
Erosion Control and Miscellaneous Stormwater Projects			4,000	4,120	4,244	12,364
Boom Mower					1,400	1,400
Tractor					1,100	1,100
Boat Launch (South Lake Triplet)					2,969	2,969
Gradall					6,800	6,800
TOTAL PHYSICAL ENVIRONMENT	\$ 11,025	\$ 140,710	\$ 149,323	\$ 162,767	\$ 180,231	\$ 644,056
TRANSPORTATION						
PUBLIC WORKS						
INFRASTRUCTURE SURTAX FUND						
Road Rehabilitation - Various Streets	40,000	41,200	62,647	64,526	66,405	274,777
Trails Rehabilitation	3,557	3,735	3,922	4,040	4,222	19,476
Crystal Bowl On-Street Parking	1,770	1,823	1,877	1,934	1,988	9,391
Lancelot Way On-Street Parking	820	844	870	896	921	4,351
SR 436 @ Casselton Traffic Signal Improvements	2,291	2,360	2,431	2,503	2,573	12,158
US 17-92 to Sunset Drive Pedestrian Connectivity Improvements				6,214	6,400	12,614
Quail Pond Circle Complete Street/Pedestrian Connectivity Improvements	5,534	5,700	5,871	6,047	6,229	29,381
Southcot Drive Bicycle/Pedestrian Improvements				5,534	5,700	11,234
Miscellaneous Small Transportation Projects					2,461	2,461
SR 436 @ Carmel Circle/Lake Howell Square (Walmart) Traffic Signal Improvements	2,291	2,359	2,430	2,503	2,578	12,161
STREETS MAINTENANCE						
Hot Asphalt Trailer	980	1,009	1,040	1,071	1,102	5,202
3/4 ton Service Truck		2,315	2,431	2,553	2,674	9,973

Department/Division	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Annual Operating Impact
Bucket Truck		2,315	2,431	2,553	2,674	9,973
Clam Truck	4,640	4,779	4,923	5,070	5,222	24,634
TOTAL TRANSPORTATION	\$ 61,882	\$ 68,440	\$ 90,871	\$ 105,443	\$ 111,150	\$ 437,786
SEWER/WASTEWATER SERVICES						
PUBLIC WORKS						
LIFT STATIONS						
3/4-ton 4x4 Pickup Truck - Fuel & Maintenance	2,100	2,205	2,315	2,431	2,553	11,604
3/4-ton 4x4 Pickup Truck - Fuel & Maintenance	2,100	2,205	2,315	2,431	2,553	11,604
Seminola Master Lift Station Renovation - Operation & Maintenance	42,503	44,628	46,860	49,203	51,663	234,856
Lift Station #31 Bend in the Road Renovation - Operation & Maintenance		16,126	16,932	17,779	18,668	69,505
RENEWAL AND REPLACEMENT						
LIFT STATIONS						
Lift Station Pumps - Operation & Maintenance	2,704	2,839	2,981	3,130	3,287	14,941
WATER RECLAMATION						
2- Chlorine Pump Skids with Pumps	500	525	551	579	608	2,763
Thompson Pump	580	609	639	671	705	3,205
Monitoring Well Replacement	100	105	110	116	122	553
WRF Improvements	800	840	882	926	972	4,421
Replace Dynasand Filter	1,000	1,050	1,103	1,158	1,216	5,526
Generator Replacement	5,000	5,250	5,513	5,788	6,078	27,628
TOTAL SEWER/WASTEWATER	\$ 57,387	\$ 76,382	\$ 80,201	\$ 84,212	\$ 88,422	\$ 386,604
WATER-SEWER COMBINED SERVICES						
PUBLIC WORKS						
DISTRIBUTION & COLLECTION						
Flatbed Truck - Fuel & Maintenance	2,000	2,100	2,205	2,315		8,620
RENEWAL & REPLACEMENT						
New Public Works Building		20,000	21,000	22,050	23,153	86,203
CAPITAL IMPROVEMENT FUND						
17/92 WM Looping (Seminola Blvd to Laurel St) - Maintenance	6,304	6,619	6,950	7,298	7,663	34,834
Seminola WM Looping (17/92 to Dog Track Rd.) - Maintenance		1,740	1,827	1,918	2,014	7,500
Center Dr. WM Looping (Sunset Rd. to Cinnamon Cir.) - Maintenance		-	1,880	1,974	2,073	5,927
WM Looping from Lake Dr. to Lancelot Way - Maintenance				2,300		2,300
TOTAL WATER-SEWER COMBINED SERVICES	\$ 8,304	\$ 30,459	\$ 33,862	\$ 37,855	\$ 34,902	\$ 145,383
WATER UTILITY SERVICES						
PUBLIC WORKS						
WATER PRODUCTION						
South Water Treatment Plant Electrical Improvement	1,000	1,050	1,103	1,158	1,216	5,526
Howell Park Plant Rehab	25,300	26,565	27,893	29,288	30,752	139,798
North Water Treatment Plant Well #2 Modification		1,540	1,617	1,698	1,783	6,638
TOTAL WATER UTILITY SERVICES	\$ 26,300	\$ 29,155	\$ 30,613	\$ 32,143	\$ 33,751	\$ 151,962
TOTAL FIVE YEAR ANNUAL OPERATING IMPACT	\$ 192,898	\$ 379,287	\$ 424,456	\$ 467,633	\$ 499,479	\$ 1,963,753

SIGNIFICANT NON-ROUTINE PROJECTS

The New Public Works Department Complex project (\$10,000,000) and the Smart Meter Replacement project (\$9,000,000) meet the specification of a significant non-routine project in which resources are being appropriated for in FY 2020 in accordance with the definition of these capital improvements as presented in the first page of this section.





GLOSSARY

GLOSSARY OF TERMS & ACRONYMS

Fiscal Year 2020 Budget

This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Also provided are meanings of specialized acronyms used.

Account: A classification of appropriations by expenditure account code.

Accrual Accounting: A system that recognizes revenues and expenses as they occur, regardless of when the final payment is made. This system is used by businesses and by certain government funds that operate like businesses.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real personal property.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the City Commissioners.

Amendment: A change to an adopted budget, which may increase or decrease a fund total. The City Commissioners must approve the change.

(AN): This acronym means Additional New and refers to capital outlay items that have not previously been in a division's possession.

Appropriation: Legal authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of Casselberry.

Approved Budget: The City Commissioner's Budget, to be legally adopted prior to the beginning of the fiscal year, in accordance with state statutes.

Assessed Property Value: The value set upon a property by the Seminole County Property Appraiser as a basis for levying ad valorem taxes.

Audit: An official inspection of the City's financial records performed by an independent certified public accountant.

Balanced Budget: A budget prepared that balances the resources of the City against the planned expenditures.

Basis of Accounting: Timing of recognition for financial reporting purposes when the effects of transactions or events should be recognized in the City's financial statements.

Basis of Budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Beginning Fund Balance: Audited fund balance remaining from the previous fiscal year. These remaining funds are both unexpended appropriations and the previous year's reserves.

Budget: A financial plan for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Calendar: An annual schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

Budget Message: A written explanation by the City Manager that serves as an introduction to the budget. It provides the reader with a summary of the most important aspects of the budget, changes from previous fiscal years and recommendations regarding the financial policy for this fiscal year.

Capital Asset: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and

historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period and a cost of \$5,000 or more.

Capital Expenditure: All machinery, equipment, vehicles and computers costing \$5,000 or more and having a useful life of one year or more. These expenditures can be dedicated to acquisitions that range from office furniture and desk top computers to vehicles, heavy equipment, land, buildings, roads and other infrastructure.

Capital Improvement: A capital expenditure that is \$25,000 or more in value and has a useful life of five years or more. They can be both recurring or non-recurring in nature. The purchases can be for new capital assets or for renewal or replacement of assets already in service. A significant non-recurring capital expenditure is defined as one that is \$1 million or greater.

Capital Improvement Program (CIP): A projected plan for capital expenditures to be incurred each year over a period of five years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

Charges for Services: These are charges for specific services provided to specific individuals and entities. These charges include water and solid waste services, building fees, and other such charges.

City Commission: The elected policy-setting body for the City.

Community Development Block Grant (CDBG): This is a source of funding for neighborhood improvements and is administered by the U.S. Department of Housing and Urban Development (HUD).

Comprehensive Annual Financial Report (CAFR): An annual report that presents the status of the City's financial situation during the past fiscal year. The CAFR is organized by fund and contains two basic types of information: (1) Statement of Net Assets that compares assets with liabilities and fund balance; and (2) a Statement of Activities that compares revenues and expenditures.

Community Redevelopment Agency Fund: This fund accounts for the portion of the ad valorem tax revenue designated for purposes established for the district by the Community Redevelopment Agency (CRA) Board of Directors.

Culture and Recreation: Functional classification for expenditures to provide City residents opportunities and facilities for cultural, recreational and educational programs, including parks and recreation.

Debt Service: The annual amount of money necessary to pay the interest and principal on outstanding debt.

Debt Service Fund: Costs associated with procurement and payment of debt is captured in this fund. Proceeds from the refinance of existing debt will pass through this fund.

Deficit: The excess of expenditures over revenues during a fiscal year.

Department: An organizational unit of the City responsible for carrying out a major governmental function, such as Public Works.

Depreciation: Expiration over time of the service life of fixed assets. The City uses the straight-line method to depreciate fixed assets which is calculated by dividing the cost by the number of years of useful life. Depreciation is not budgeted by the City.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish proficient and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Division: A basic organizational unit of the City which is functionally unique in its service delivery. It's the sub-unit of a department.

Economic Environment: Functional classification for expenditures used to develop and improve the economic condition of the community and its citizens, including business development, housing and urban development and other services related to economic improvements.

Encumbrance: Funds set aside from an appropriation to pay a known future liability.

Ending Fund Balance: Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year plus revenues received during the year less expenditures equals ending fund balance.

Enterprise Funds: A fund that accounts for operations that are financed from user charges and whose operation resembles a business enterprise (e.g. Water and Sewer Utility).

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. Amendments to the Florida Constitution set the reduction or exemption amounts for homestead. Eligible homeowners must apply for the exemption by March 1 each year. Other exemptions apply to agricultural land, and property owned by disabled veterans, widows, the blind, and permanently and totally disabled people who meet certain income criteria.

Expenditure: Decrease in financial resources for the procurement of assets or the cost of goods and/or services received.

Fiduciary Fund: A fund that is used to report assets held in a trustee or agency capacity that are not available for the government's use.

Fines and Forfeitures: Fee collected by the State Court System. These fees include revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

Fiscal Year (FY): The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year in which it ends.

Fleet: Vehicles that are owned and operated by the City.

Forfeiture Funds: Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request an equitable share of the net proceeds of the forfeiture. The Department of Justice Asset Forfeiture Program serves not only to deter crimes but also to provide valuable additional resources to state and local law enforcement agencies.

Franchise Fees: Franchise fees are assessed on a business, usually a public utility, in return for the privilege of using the government's rights-of-way to conduct the utility business. The City has granted franchise fees for electric, natural gas, and commercial solid waste.

Function: A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida Uniform Chart of Account and financial reports must be grouped according to those established functions. See **Object Code**.

Fund: An independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See the Appropriated Fund Types and Basis of Budgeting portion of the Introductory Section for a discussion of the types of funds in this budget.

Fund Balance: A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source. A negative fund balance is referred to as a deficit.

General Fund: The fund into which the general (non-earmarked) revenues of the City are deposited and from which money is appropriated to pay the general expenses of the City.

General Government: Functional classification for services provided by the county for the benefit of the public and the governmental body as a whole, including legislative, financial/ administrative, legal,

comprehensive planning, judicial, court services and other general governmental services.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems that provide public services.

Infrastructure Surtax Fund: This fund accounts for the County-wide infrastructure sales surtax which is used for rapid funding of specific transportation improvement projects.

Interest: Compensation paid or to be paid for the use of borrowed funds.

Inter-fund Transfers: Budgeted allocations of resources from one fund to another.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the forms of grants, shared revenues, and payments in lieu of taxes and are for a specific purpose.

Internal Service Funds: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Included in this category is the Equipment Replacement Fund and expenditures in this fund are to replace capital equipment.

Levy: To impose taxes, special assessments, or service charges. Or, another term used for millage rate.

Limited Position: A position that is limited in duration and/or authorization, such as seasonal or

temporary position. Employees in a limited position are not eligible to receive non-mandatory employee benefits (benefits required by law will be provided, such as Social Security and Unemployment Insurance). Employees in a limited position are limited to no more than 40 hours per week, 2080 hours per year and no more than a total of 4,160 hours of employment in a limited position.

Line Item: An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs and maintenance. See **Object Code**.

Local Option Gas Tax Fund (LOGT): Monthly distributions from the State of this type of sales tax are recorded in this fund for transportation-related activities. On-going street maintenance and road building/improvement projects are provided for in this fund.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: GASB defines major funds as those meeting the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Mill: Ad valorem (property) tax valuation unit equal to \$1 of tax obligation for every \$1,000 of taxable valuation.

Millage: The total tax obligation per \$1,000 of taxable valuation of the property.

Millage Rate: A rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the property tax billing for a given parcel.

Mission Statement: Statement that defines the purpose and function of the City.

Miscellaneous (Funding Source): Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

Modified Accrual Basis of Accounting: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Non-Departmental: Compilation of expenditures that are not assigned to a specific department.

Object Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

Operating Expenses: Also known as Operating and Maintenance costs, these are expenses for day-to-day operations which exclude capital costs, such as office supplies, maintenance of equipment, and travel.

Other Appropriations: Functional classification for funds set aside to provide for unforeseen expenses, reserves and debt payment required by bond documents, and reserves for future capital projects.

Per Capita Income: The average annual amount an individual would receive if their city's entire population of income would be divided equally to all residents. When determining the per capita income of a community, the total personal income is divided by the population.

Permit & License Revenue: This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. They include fees imposed on construction-related activities and business licenses.

Personal Services: The cost imposed on each department to support monetary personnel compensation. This includes salaries, wages, and benefits.

Physical Environment: Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment including solid waste, water and sewer conservation and resource management, and other physical environmental services.

Police Education Fund: A portion of the traffic and criminal fines received by the City are recorded in this fund to provide financing for police law enforcement training.

Position Underfill: The authorization to fill a vacant budgeted position with a different position that is assigned to a lower paygrade.

Potable Water: Water that is safe to drink.

Principal: The face amount of debt, exclusive of accrued interest.

Program: A set of activities with a common goal that is accomplished through a plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means of resources will be used.

Proprietary Fund: Funds that are used to account for the City's activities that are similar to those found in private sector. The measurement focus is on operating income, financial position and cash flows.

Property Appraiser: The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax: Also known as ad valorem tax. It is a tax levied on the assessed value of real and personal property.

Proposed Budget: The budget for the upcoming fiscal year submitted to the City Commission for their consideration by the City Manager. See **Adopted, Approved Budget.**

Public Safety: Functional classification for services provided by the City for the safety and security of

the public, including law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

(R): This acronym means Replacement and refers to capital outlay items in a division's possession that are in need of replacement.

Real Property: Land and the buildings and other structures attached to it that is taxable under state law.

Reassessment: The process of re-determining the value of a parcel of real estate for property tax purposes. A reassessment is done to determine the property tax bills. Property tax bills are based on both the assessed value of the property and the property tax rates. Changes in tax rates, the addition of new taxes and an overall increase or decrease in real estate values because of market conditions can also affect the amount of a property tax bill.

A reassessment usually causes an increase or decrease in a property owner's tax bill. The rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Income of a government from sources such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

Rolled Back/Roll Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of inflation of rising property values, the roll-back rate will be lower than the previous year's tax rate.

Solid Waste Fund: Fund that records solid waste residential collection charges and related expenditures.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

State Shared Revenue: Revenues assessed and collected by the State of Florida, then allocated and returned to the municipalities. The largest portion of state shared revenues is sales tax.

State Revolving Fund (SRF): Revolving loan fund through the Florida Department of Environmental Protection that provides low cost financing for stormwater and water and sewer projects.

Stormwater Utility Fund: This fund accounts for monthly fees assessed against properties in the City for the provision of stormwater management programs.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Taxable Value: The assessed value less homestead and other exemptions.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed.

Transfers: Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services. These represent a "double counting" of revenues, and correspond to an equal amount of interfund expenditures.

Transportation: Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians on road and street facilities.

Truth in Millage (TRIM): The Florida Truth in Millage Act serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing

requirements and advertisement specifications prior to the adoption of a budget tax rate.

Uniform Accounting System: The chart of accounts prescribed by the Department of Financial Services Bureau of Local Government designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fee: Charge imposed on a customer for using a specific service operated by the City.

Vision: Guiding goals and priorities describing a sought-after future state toward which efforts should be directed.

Wastewater Re-use: The recycling of wastewater to provide an efficient source of non-potable water for landscaping purposes.

Water and Sewer System Capital Improvement Fund: System impact fees for new hookups as well as contributions from developers of system assets are recorded in this fund to provide for future system additions and improvements.

Water and Sewer Utility Fund: A fund established to record water and sewer revenues and expenditures using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.