



# PROPOSED BUDGET

OCTOBER 1, 2016–SEPTEMBER 30, 2017

# CITY OF CASSELBERRY, FLORIDA

## Proposed Annual Budget Fiscal Year 2017

### City Commission

Charlene Glancy, Mayor/Commissioner  
Colleen Hufford, Vice Mayor/Commissioner  
Sandra Solomon, Commissioner  
Anthony Aramendia, Commissioner  
Andrew Meadows, Commissioner

### City Manager

James R. Newlon

### City Attorney

Catherine D. Reischmann

### City Clerk

Donna G. Gardner

### Public Works Department

Mark Gisclar, Director

### Finance Department

Rebecca J. Bowman, Director

### Police Department

Larry D. Krantz, Police Chief

### Community Development Department

Sandra Smith, Director



This page intentionally left blank.

# CITY OF CASSELBERRY, FLORIDA

## PROPOSED BUDGET OCTOBER 1, 2016 - SEPTEMBER 30, 2017

### TABLE OF CONTENTS

|   | PAGE NUMBER |
|---|-------------|
| GOVERNMENT FINANCE OFFICERS ASSOCIATION BUDGET AWARD..... | i           |
| LOCATION.....   | ii          |
| MISSION, ORGANIZATIONAL VALUES, AND VISION .....          | iii         |
| CITY GOALS & OBJECTIVES FOR PERFORMANCE MANAGEMENT .....  | iv          |
| CASSELBERRY AT A GLANCE.....                              | viii        |
| CITY MANAGER’S BUDGET MESSAGE .....                       | xii         |
| <br>  |             |
| <b>INTRODUCTION.....</b>                                  | <b>1</b>    |
| ➤ <b>REVENUE AND EXPENDITURE/EXPENSE SUMMARIES .....</b>  | <b>23</b>   |
| ◆ Comparative Years Summaries:                            |             |
| • All Appropriated Funds .....                            | 25          |
| • General Fund .....                                      | 26          |
| • Governmental Funds All Other Appropriated .....         | 27          |
| • Enterprise Fund Water and Sewer.....                    | 28          |
| • Enterprise Funds All Other Appropriated .....           | 29          |
| ◆ Revenues by Source.....                                 | 30          |
| ◆ Sources and Uses of Funds.....                          | 33          |
| ◆ Expenditures by Object Category – By Fund.....          | 36          |
| ◆ Expenditures by Object Category – By Department .....   | 38          |
| ◆ City Organization Chart.....                            | 40          |
| ◆ All Departments Personnel .....                         | 41          |
| <br>  |             |
| ➤ <b>EXPENDITURES/EXPENSES (Departmental Details)</b>     |             |
| ◆ <b>ADMINISTRATION DEPARTMENT .....</b>                  | <b>43</b>   |
| • City Commission (General Fund) .....                    | 49          |
| • City Manager/City Clerk (General Fund) .....            | 51          |
| • Legal (General Fund) .....                              | 53          |
| • Human Resources (General Fund).....                     | 55          |



|  |     |
|--|-----|
| ◆ <b>COMMUNITY DEVELOPMENT DEPARTMENT</b> .....              | 57  |
| • Planning (General Fund) .....                              | 63  |
| • Economic Development (General Fund) .....                  | 65  |
| • Code Compliance Section (General Fund) .....               | 67  |
| • Planning (Community Redevelopment Agency Fund) .....       | 69  |
| • Building Safety Bureau (Building Safety Fund) .....        | 71  |
| • Code Compliance Section (Equipment Replacement Fund) ..... | 73  |
| • Economic Development (Lake Concord Park Development) ..... | 75  |
| <br>   |     |
| ◆ <b>FINANCE DEPARTMENT</b> .....                            | 77  |
| • Accounting (General Fund) .....                            | 83  |
| • Purchasing (General Fund) .....                            | 85  |
| • Ambulance Billing (General Fund) .....                     | 87  |
| • Information Systems (General Fund) .....                   | 89  |
| • Management & Budget (General Fund) .....                   | 91  |
| • Customer Service (Water and Sewer Fund) .....              | 93  |
| • Inventory Control (Water and Sewer Fund) .....             | 95  |
| • Meter Service (Water and Sewer Fund) .....                 | 97  |
| • Information Systems (Equipment Replacement Fund) .....     | 99  |
| <br>   |     |
| ◆ <b>FIRE DEPARTMENT</b> .....                               | 101 |
| • Fire Rescue (General Fund) .....                           | 105 |
| • Fire Prevention Bureau (General Fund) .....                | 107 |
| • Fire Rescue (Municipal Impact Fee Trust Fund) .....        | 109 |
| • Fire Rescue (Equipment Replacement Fund) .....             | 111 |
| <br>   |     |
| ◆ <b>NON-DEPARTMENTAL</b> .....                              | 113 |
| • Non-Departmental (General Fund) .....                      | 117 |
| • Non-Departmental (Recreation Escrow Fund) .....            | 119 |
| • Non-Departmental (Infrastructure Sales Surtax Fund) .....  | 121 |
| • Non-Departmental (Debt Service Fund) .....                 | 123 |
| • Non-Departmental (Capital Improvement Fund-302) .....      | 125 |
| • Non-Departmental (Capital Improvement Fund-305) .....      | 127 |
| • Non-Departmental (Water and Sewer Fund) .....              | 129 |
| • Non-Departmental (Renewal/Replacement Fund) .....          | 131 |
| • Non-Departmental (W&S Capital Improvement) .....           | 133 |



|  |     |
|--|-----|
| ◆ <b>POLICE DEPARTMENT</b> .....                                 | 135 |
| • Police (General Fund) .....                                    | 139 |
| • Police (Police Education Fund) .....                           | 141 |
| • Police (Law Enforcement Trust Fund) .....                      | 143 |
| • Police (Municipal Impact Fee Fund).....                        | 145 |
| • Police (Federal Equitable Sharing Fund) .....                  | 147 |
| • Police (Equipment Replacement Fund) .....                      | 149 |
| <br>   |     |
| ◆ <b>PUBLIC WORKS DEPARTMENT</b> .....                           | 151 |
| • Parks & Maintenance (General Fund) .....                       | 159 |
| • Recreation (General Fund) .....                                | 161 |
| • Engineering (General Fund) .....                               | 163 |
| • Streets Maintenance (General Fund) .....                       | 165 |
| • Fleet Maintenance (General Fund) .....                         | 167 |
| • City Facilities (General Fund) .....                           | 169 |
| • Engineering (Local Option Gas Tax Fund).....                   | 171 |
| • Stormwater (Stormwater Utility Fund) .....                     | 173 |
| • Engineering (Multimodal Impact Fee Fund) .....                 | 175 |
| • Streets Maintenance (Multimodal Impact Fee Fund) .....         | 177 |
| • Engineering (Infrastructure Sales Surtax Fund).....            | 179 |
| • Streets Maintenance (Tree Replacement Fund) .....              | 181 |
| • Streets Maintenance (Summerset Wall Fund) .....                | 183 |
| • Solid Waste (Solid Waste Fund) .....                           | 185 |
| • Engineering (Street Light Fund) .....                          | 187 |
| • Parks & Maintenance (Equipment Replacement Fund) .....         | 189 |
| • Streets Maintenance (Equipment Replacement Fund) .....         | 191 |
| • Facilities (Equipment Replacement Fund) .....                  | 193 |
| • Parks & Maintenance (Recreation Fund) .....                    | 195 |
| • Engineering (Capital Improvement Fund) .....                   | 197 |
| • Streets Maintenance (Capital Improvement Fund) .....           | 199 |
| • Stormwater (Capital Improvement Fund) .....                    | 201 |
| • Distribution & Collection (Capital Improvement Fund) .....     | 203 |
| • Leisure Services (Lake Concord Park Development) .....         | 205 |
| • Streets Maintenance (Lake Concord Park Development).....       | 207 |
| • Stormwater (Lake Concord Park Development) .....               | 209 |
| • Administration (Lake Concord Park Development) .....           | 211 |
| • Distribution & Collection (Lake Concord Park Development)..... | 213 |



|   |            |
|---|------------|
| ◆ <b>PUBLIC WORKS DEPARTMENT (continued)</b>                      |            |
| • Administration (Water and Sewer Fund) .....                     | 215        |
| • Distribution & Collection (Water and Sewer Fund) .....          | 217        |
| • Lift Stations (Water and Sewer Fund) .....                      | 219        |
| • Water Reclamation (Water and Sewer Fund) .....                  | 221        |
| • Water Production (Water and Sewer Fund) .....                   | 223        |
| • Distribution & Collection (Renewal and Replacement Fund) .....  | 225        |
| • Administration Services/Recreation (Casselberry Golf Club)..... | 227        |
| ➤ <b>APPENDIX A</b>   |            |
| ◆ Classification/Pay Grade Schedules                              |            |
| • General Employees.....  | 229 to 232 |
| • Public Safety - Police .....                                    | 233        |
| ➤ <b>APPENDIX B</b>   |            |
| ◆ Fund Balance Analysis .....                                     | 235 to 238 |
| ➤ <b>APPENDIX C</b>   |            |
| ◆ Capital Improvement Program .....                               | 239 to 240 |
| ➤ <b>APPENDIX D</b>   |            |
| ◆ Budget Statistics .....   | 241 to 260 |
| ➤ <b>GLOSSARY</b> .....   | 261 to 267 |





This page intentionally left blank.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Casselberry  
Florida**

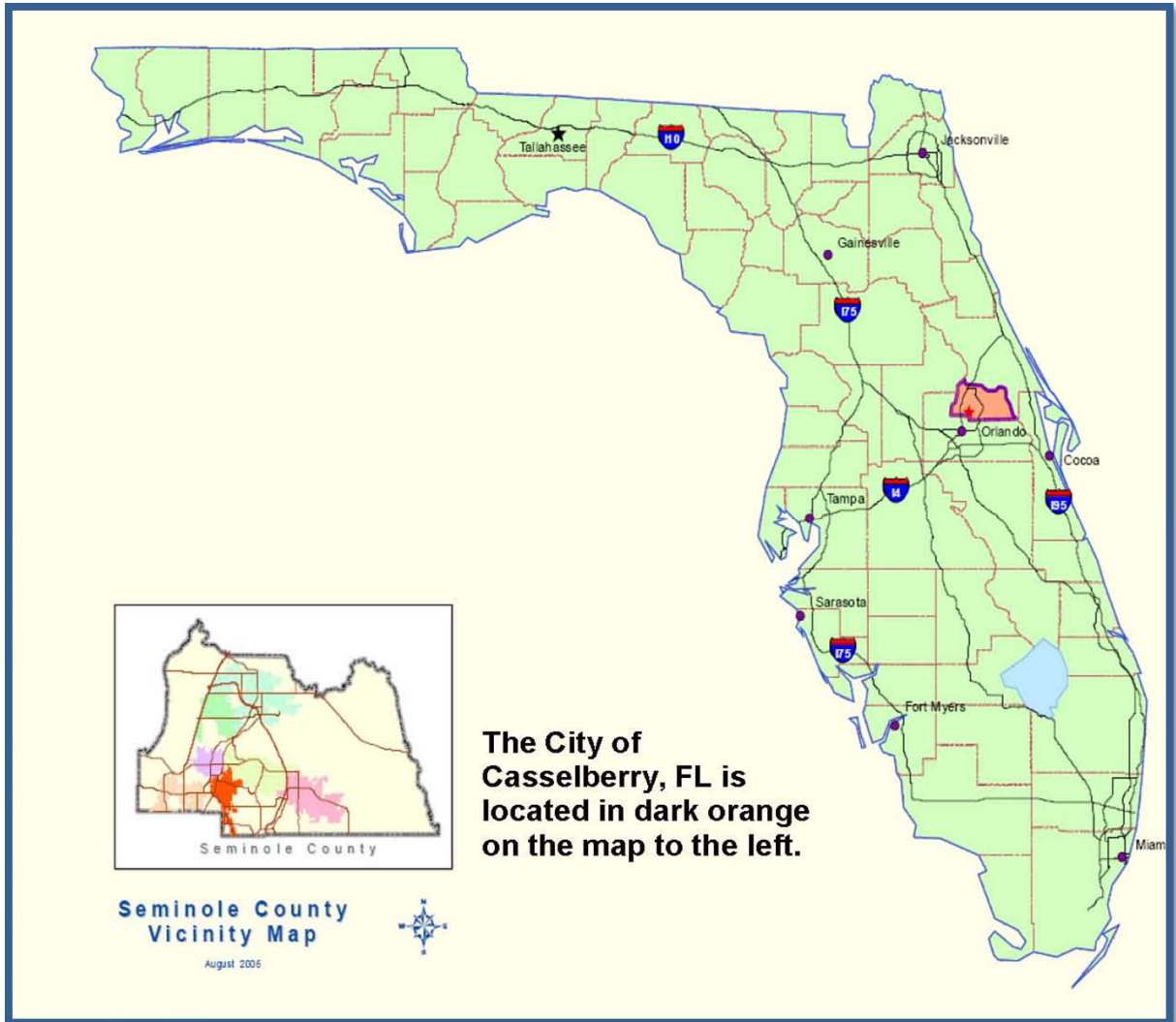
For the Fiscal Year Beginning

**October 1, 2015**

Executive Director

# CITY OF CASSELBERRY, FLORIDA

## 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

---

The City of Casselberry is a community that provides high quality service through dynamic leadership, strategic thinking, prudent resource management, and effective partnerships with its citizens and businesses.

## Core Values

---

The City of Casselberry values...

- Honesty, integrity, and morality as the foundation of city government.
- Professionalism as the hallmark of efficient and effective government service.
- Public health, safety, and welfare promoted through uniform enforcement of laws and regulations.
- Fiscal responsibility and sustainability.
- Environmental stewardship.
- Quality customer service.
- A strong sense of community.

## 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 26,000-30,000) 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: *Safety, Efficient and Effective Government Operations, Strong Local Economy, Sustainable and Livable Neighborhoods, Increased Mobility and Clean, Safe, and Efficient Public Utilities and Facilities.*

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 wants 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.

Progress has been made in the last several years in achieving the five year goals. Millage rates have been reduced, due to the County taking over the City's fire service, while providing 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, largely funded through grants. Water quality improvements have been achieved through installation of a granular activated carbon filtration system. The City continues to define its brand that will help distinguish Casselberry from other Central Florida communities. Many cultural events are held free of charge to the community. Road rehabilitation and tree planting are transforming 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. While progress has been made toward the five year strategic plan, staff works closely together to implement the short-term goals and objectives of the City Commission.

# Fiscal Year 2017 Goals and Objectives

---

## **Goal #1: Safety**

- Objective 1: Provide effective and efficient public safety to the community.
- Objective 2: Maintain safe work environments that facilitate high employee performance.
- Objective 3: Maintain facilities and properties to ensure the safety of citizens and visitors.

## **Goal #2: Efficient and Effective Government Operations**

- Objective 1: Ensure that the millage rate provides the most cost effective impact for the community.
- Objective 2: Maintain a highly regarded financial reputation.
- Objective 3: Strategize intergovernmental coordination to achieve efficiencies.
- Objective 4: Hire and retain a highly qualified work force.
- Objective 4: Sustain prudent fiscal management of utility operations.

## **Goal #3: A Strong Local Economy**

- Objective 1: Develop and/or market City-owned properties.
- Objective 2: “Brand” the City through a proactive media strategy.
- Objective 4: Explore opportunities for annexations.
- Objective 5: Foster economic development.

## **Goal #4: Sustainable & Livable Neighborhoods**

- Objective 1: Offer cultural opportunities and events at City facilities
- Objective 2: Implement recommendations of the Housing Task Force.
- Objective 3: Implement lake management and stormwater/water quality improvement projects and programs.
- Objective 5: Provide community outreach.

### **Goal #5: Increased Mobility**

- Objective 1: Seek improved traffic flow throughout the City.
- Objective 2: Transform city roadways to provide safe, efficient pedestrian mobility.
- Objective 3: Provide bicycle transportation routes in the City.
- Objective 4: Seek other innovative mobility options.
- Objective 5: Improve travel experience through road rehabilitation.
- Objective 6: Provide alternate transportation options utilizing multi-purpose trails.

### **Goal #6: Clean, Safe and Efficient Public Utilities and Facilities**

- Objective 1: Maintain minimal environmental and social impacts of ongoing utility operations.
- Objective 2: Maintain and enhance first class parks.
- Objective 3: Maintain a sustainable life cycle of utility infrastructure.
- Objective 4: Maintain a sustainable life cycle of stormwater infrastructure.



This page intentionally left blank.

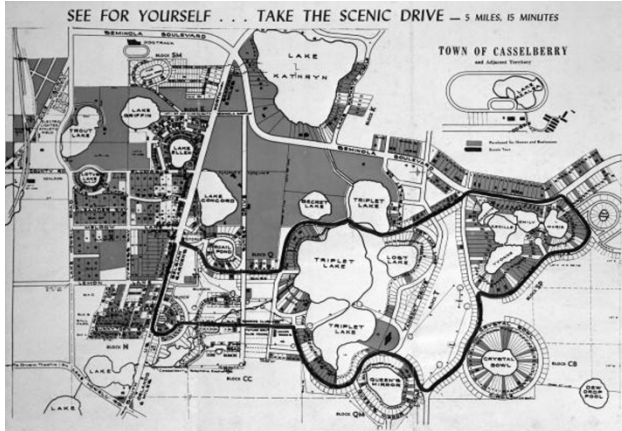
# CITY OF CASSELBERRY, FLORIDA

## At A Glance

With a constant vision toward the future, Casselberry has evolved over the years from a sparsely populated agricultural town to a bustling, dynamic city which has maintained an enviable growth rate in both residential and commercial areas. Offering a rich quality of life supported by excellent city services, tranquil residential surroundings and a continually expanding business market, Casselberry is an exciting and thriving community in which to live, work and play.



The City of Casselberry started as a vision and grew into a sizeable suburb that lies approximately 13 miles northeast of Orlando. 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 10, 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 185 full-time and 8 part-time employees who provide the labor force to support City operations. These operations consist of all municipal and water/sewer utilities services, as well as traditional City functions such as police protection, sanitation, road maintenance, water and sewer operations, 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' 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.



The City's current official population is estimated to be 27,614 a far cry from the population of 407 in 1950. Today, Casselberry encompasses an area of approximately 7.6 square miles. Located within its boundaries are 13 parks, some of which offer recreational activities such as fishing, basketball, baseball and soccer, while other parks offer a more passive use within the City's neighborhoods. In addition, there are more than two dozen lakes, where some provide opportunities for fishing, canoeing, kayaking, and paddle boarding. Various entertainment events including art exhibits, jazz concerts, blues festivals, car shows and recreational programs for the young and older alike are offered throughout the year and continue to grow in popularity.

Casselberry is home to two highly rated public schools - Casselberry Elementary and South Seminole Middle School. Seminole County (in which Casselberry is located) is a highly desired place to raise families due to its reputation for quality education. In addition, there are also two private schools located within the City - Lake Forrest Preparatory School and The Geneva School.



A diverse mix of commercial and financial establishments can be found within the City, as well as a number of small industrial centers/business parks. For residential housing, small neighborhoods, large gated communities, and various condo/apartment complexes are available at varying price ranges for families, singles and retirees.



An additional option to soon become available, centers on the Lake Concord Park expansion currently underway. This development across from City Hall brings both a residential and retail mix to the community which will dramatically improve and enhance this area on the commercial corridor of U.S. Hwy. 17-92. The planned development will offer 203 apartment units and a number of restaurant/retail establishments as well. Completion of the project is anticipated to occur in the first quarter of 2017 and

is indicative of the progress and growth the City continues to achieve. It is just one of the many changes that have occurred in Casselberry over the years and transformed it into the vibrant City you see today. As more plans for development and redevelopment 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                                | 27,614   |
| Population Density ( <i>Pop. Per Sq. Mile</i> ) | 3,608    |
| Median Age                                      | 38.5     |
| Average Household Size                          | 2.29     |
| Median Household Income                         | \$47,202 |
| Per Capita Income                               | \$26,836 |
| Unemployment Rate                               | 7.7%     |
| White (Non-Hispanic)                            | 60.2%    |
| African American                                | 9.6%     |
| Hispanic  | 22.3%    |
| Other Races                                     | 7.9%     |

## PUBLIC SAFETY

|                                 |    |
|---------------------------------|----|
| Number of Police Stations       | 1  |
| Number of Sworn Police Officers | 52 |

## PARKS AND RECREATION

|                              |     |
|------------------------------|-----|
| Park Acreage                 | 109 |
| Number of Community Parks    | 4   |
| Number of Neighborhood Parks | 11  |
| Number of Trails             | 2   |

## PUBLIC WORKS (Streets)

|                                   |        |
|-----------------------------------|--------|
| Miles of Streets                  | 66     |
| Streets Resurfaced (tons/asphalt) | 10,043 |

## UTILITIES (Water)

|                          |       |
|--------------------------|-------|
| Miles of Water Mains     | 216   |
| Number of Fire Hydrants  | 1,345 |
| Miles of Sanitary Sewers | 175   |

## ECONOMICS

| 2015 MAJOR EMPLOYERS    | 2014 MAJOR TAXPAYERS                  |
|-------------------------|---------------------------------------|
| 1. Wal-Mart Supercenter | 1. Casselberry Harbor Investors, Inc. |
| 2. Publix               | 2. Wal-Mart Supercenter               |
| 3. Avant Healthcare     | 3. Newport Colony Apartments          |
| 4. Target               | 4. Capri Stonecastle, LLC.            |
| 5. Home Depot           | 5. DDRM Casselberry Commons, LLC.     |



# 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](mailto:jnewlon@casselberry.org)

June 30, 2016

Ms. Charlene Glancy, Mayor/Commissioner  
Ms. Colleen Hufford, Vice Mayor /Commissioner  
Ms. Sandra Solomon, Commissioner  
Mr. Anthony Aramendia, Commissioner  
Mr. Andrew Meadows, Commissioner

**Re: Proposed Fiscal Year 2017 Budget**

Honorable Mayor and Members of the City Commission:

I am pleased to present for your consideration the Proposed Operating and Capital Budget for the City of Casselberry for Fiscal Year (FY) 2016/2017. Much change is underway right now in the City.

The City is completing its first year since the consolidation of Casselberry Fire and Emergency Medical Services into Seminole County. The transition was smooth and the assimilation of City staff and infrastructure into the County system went very well. Financial efficiencies are predicted to be realized in the near future but for now the City is preparing to make its first payment in FY 2017 under the interlocal agreement which is to look back over the prior fiscal year to make Seminole County whole with regard to funding operations within the City.

In May 2014 the voters of Seminole County approved through a referendum the establishment of a one-cent addition to the State sales tax for the purpose of funding infrastructure improvements. The new tax became effective January 1, 2015 and is projected to yield \$15 million over 10 years to the City for restricted improvements. This money began to be distributed to the City in March of 2015. On August 24, 2015 the City approved and subsequently closed on an advance funding Revenue Bond to borrow \$9,894,000 secured by future sales tax collections. Fund balance for the Infrastructure Surtax Fund entering FY 2016 was almost \$11 million. These proceeds are held to be drawn down and combined with other resources to fund significant transportation projects within the City.

The neighborhood communities have been reassured through the City's initiatives to plant trees, rehabilitate roads and convert of all street light fixtures to LED technology. The City acquired the Casselberry Golf Club through purchase in August, 2015 and has operated it for almost a year. Much praise has been derived from property owners who now feel their neighborhoods are stable. The course condition has greatly improved, as well as the natural beauty it projects through much of the City.

The Lake Concord Park development project is currently under construction around City Hall. It is a public/private partnership between the City of Casselberry and developers Integra Lakes, LLC and Casto Casselberry, LLC. It will transform about 20 acres near City Hall into new apartments, 5 restaurant and retail locations and it will provide for the expansion of the City's beautiful Lake Concord Park. This development has been a goal of the City and the Casselberry Community Redevelopment Agency for over 10 years.



The project includes the realignment and improvement of Triplet Lake Drive which runs in front of City Hall east and is a primary gateway back into the City's Lakes District. When finished there will be a new entrance along busy U.S. Hwy. 17-92 for Lake Concord Park.



The Lake Concord Park project was conceived to be the catalyst for new development along U.S. Hwy. 17-92 in Casselberry and it has proved to be true. Construction projects on this corridor valued at about \$100 million have broken ground or are being permitted. Much more development has emerged in various other corners of the City that include major commercial and single family residential projects. City staff is working very hard to shepherd in these projects and create an environment where private investment is made to feel welcome. The Recreation staff promote first class events that also raises the public perception of Casselberry and reinforces it as a destination for quality living.

The City has expended much effort and resources to raise its stature, ignite economic development, comfort residents, increase commerce, enhance the quality of life for our citizens and position the City for financial sustainability with more public investment. It is crucial that the City maintain the momentum that it has built but it is also time to regroup. The City will undertake during FY 2017 to complete new master plans for mobility, parks, stormwater and will perform a water and sewer rate study to match future revenues with efficient operations and smart capital renewal and replacement programs.

## **BUDGET IN BRIEF**

---

Preparation of the FY 2017 Proposed Budget called for continued conservation of resources and again my thanks are extended to the City's Department Directors who answered the call to keep personnel, operating, and ordinary capital requests in line. That said, the FY 2017 Proposed Budget City-wide comes to \$46,917,151 which is \$4,121,470 or 9.63% greater than the FY 2016 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 capital projects. The relatively large growth in the total spending budget does not represent a regular trend but is driven by increased capital project spending from accumulated funds from the Infrastructure Surtax Fund and the Water and Sewer Utility Fund.

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 budget proposed for the General Fund is \$16,938,643 which is \$571,563 or 3.5% greater than FY 2016. The terms of the interlocal agreement for the consolidation of Fire and Emergency Medical Services from the City into Seminole County provides for payment 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 occurs in FY 2017 and is estimated to be \$1 Million.

The payment to Seminole County is the primary driver for the growth in the General Fund Budget in FY 2017. The Seminole County disbursement for Fire services is expected to diminish with time. Another factor includes greater investment in the Information Systems Division to offset urgent deferred maintenance and licensing needs. The last debt installment of over \$500 thousand for the golf course purchase occurs in FY 2017. The new spending level for the Information Systems Division, however, is expected to recur. The General Fund budget is balanced with no need to reduce accumulated reserves.

The Infrastructure Surtax Fund budget is \$4,391,257 which is \$2,418,230 or 122.6% greater than the corresponding budget in FY 2016. \$3.3 million in proposed capital projects fuel the growth in spending which is allowed through the reduction in accumulated cash reserves briefly discussed earlier. These projects are consistent with the draft mobility master plan already reviewed by the City Commission.

The Water and Sewer Fund has a proposed budget of \$18,985,049 which is \$1,044,228 or 5.8% greater than FY 2016. The growth is found in Capital Projects which are \$1,540,634 higher than the prior year and are partially provided for by drawing \$954,842 from accumulated cash reserves.

### **Highlights of Note in the Proposed Budget for FY 2017**

- The millage rate is proposed to remain 3.1201 mills. The City is anticipated to experience an increase of over 5% of taxable property value applicable to FY 2017 and the City will budget to collect about \$3,666,915 in property tax revenue to support its \$16.9 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 proposed in an amount of 3% for all general employees (except the City Commission and the City Manager). The same increase is provided for in the budget for bargaining unit employees represented by the Teamsters. This anticipates the ratification of a new collective bargaining agreement which is still in negotiation. Salary increases are planned to be effective January 1, 2017. Inflation is predicted to be 2.3% in CY 2017.
- The City has recently completed negotiations with the Florida State Lodge of the Fraternal Order of Police which represents Police Officers and Sergeants. The new collective bargaining agreement calls for a 5% raise in FY 2017 also effective January 1. This raise serves to bring Police salaries into a level consistent with other comparable employers in the market.
- Offsetting the growth in salaries the City negotiated coverage from a new healthcare provider in FY 2017. United Healthcare was selected and the City will realize a 15% reduction in premiums.
- The City's Neighborhood Improvement Grant program continues but will focus more in 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 proposed employee roster has decreased by 1 full-time position and 1 part-time position. This net change reflects position reorganizations discussed further in this message.
- Water and sewer rates are approved to increase in FY 2017 and are reflected in the Proposed Budget. A rate study was adopted in FY 2013 which called for annual rate increases of 5% through FY 2017. The increase in water and sewer revenues is relative to the planned rate increases in order to fund ongoing operating and capital needs, and is consistent with cost inflation matched to water and sewer utilities. As mentioned earlier a new rate study will be undertaken in FY 2017.
- Rates for stormwater, residential garbage collection and street light assessments are not proposed to change.
- Budgeted capital improvements projects.
  - Equipment Replacement
    - Police Patrol Vehicles (6)
    - Parks Maintenance Pick Up Trucks (2)
    - Streets Maintenance Backhoe (1)
    - Facilities Cargo Vans (2)
    - Fleet Maintenance Vehicle Lift (1)
    - Information Systems SAN Network Server (1)
  - Parks and Recreation

- New Playground Equipment for Lake Concord Park Promenade
- Transportation and Stormwater Projects:
  - Concord Drive Drainage and Complete Street Improvements.
  - Casselton Drive Drainage and Complete Street Improvements.
- Water and Sewer Utility
  - Various Water Main Replacements
  - Rehabilitation of the Sausalito Lift Station
  - Various Water Production and Reclamation Rehabilitation Projects
  - Refurbish and Paint the Melody Lane Tower
- Community Redevelopment Agency
  - Infrastructure Improvements/Trail Connections

Several appropriated projects from FY 2016 will roll forward through amendment into FY 2017 for completion outside of this budget document. These include:

- Stormwater Fountain for Grassy Lake
- Infrastructure Surtax Phase III of Road Rehabilitation Project
- Oxford Road Drainage and Complete Street Improvements

### **Property Taxes**

The City’s taxable value “base” has appreciated 5.57% into FY 2017 over FY 2016. This is the fourth consecutive year of positive growth since the “Great Recession” and the second year averaging 5% without significant additions from new construction. That said, the total taxable value now is \$1.2 billion and just exceeds the levels that were true back in FY 2006. Much ground still needs to be gained before the City will be fully recovered.

| <u>Budget Year</u> | <u>Taxable Value</u><br>\$ Million | <u>% Change</u> |
|--------------------|------------------------------------|-----------------|
| FY 2006            | \$1,124                            | 8.80            |
| 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            |
| FY 2015            | \$1,094                            | 3.52            |
| FY 2016            | \$1,148                            | 4.93            |
| FY 2017            | \$1,212                            | 5.57            |

\* 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. For FY 2016, the City set its millage rate at 3.1201. Because taxable values have grown higher for FY 2017, the rolled-back rate calculates to be a little lower. For FY 2017 the rolled-back rate is 3.0750 mills.

The following table shows the difference in what the City would levy for FY 2017 at the proposed millage rate as compared to the rolled-back rate. This is a gross levy and differs from the net collections used for budgeting.

| <i>FY 2017</i>   | <b>Proposed</b> | <b>Rollback</b> | <b>Variance</b> |
|------------------|-----------------|-----------------|-----------------|
| Millage          | 3.1201          | 3.0750          | 0.0451          |
| Revenues (gross) | \$3,784,271     | \$3,729,571     | \$54,700        |

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 allowed to grow with the rate of per capita income (PCI) for Florida citizens. For 2015 per capita income grew at a rate of 3.75%. That is the increment applicable to FY 2017 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 2017 PCI as a growth standard would add \$117,706 to the levy.

| <i>FY 2017</i>   | <b>Rollback w/ PCI</b> | <b>Rollback</b> | <b>Variance</b> |
|------------------|------------------------|-----------------|-----------------|
| Millage          | 3.1903                 | 3.0750          | 0.1153          |
| Revenues (gross) | \$3,869,415            | \$3,729,571     | \$139,844       |

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 at 5.45 mills 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 Proposed Budget has been prepared so that the millage rate remains at 3.1201 mills and provides \$3,666,915 which is 97% of the gross levy. The levy would increase over FY 2016 because of the growth in overall taxable values but less than PCI would suggest. The value growth is known to be derived not just from ordinary appreciation of continuously owned properties but significantly from realized gains as new taxpayers purchase properties at higher values and invest in Casselberry with new construction that adds to the total of all property owners subject to City property taxes.

## **Staffing**

City-wide staffing is proposed to decrease by 1 full-time employee and 1 part-time employee. Personnel changes from FY 2016 to FY 2017 include the addition of a full-time Parks Maintenance Worker, an Information Systems Records Specialist and an Assistant City Engineer for Public Works. Positions to be removed from the authorized budget are Water Production Supervisor, Water Reclamation Supervisor, Water Reclamation Operator, an Information Systems Business Analyst, Information Systems Technical Specialist and a Part-time Information Systems Support Tech. These changes represent a shift to outsourcing for technical support in the Information Systems Division and other efforts to improve efficiency.

Also, please note that the City Commission added an authorized position through Police Department reorganization during FY 2016. Five positions will shift from the Public Works Distribution and Collection Division into a new Lift Stations Division. No new positions were created here.

A full personnel schedule is shown in the Budget Summary section and a multi-year comparison can be found in Appendix D for your review. Following is a comparative schedule by department and division of the proposed staffing changes:

**City of Casselberry**  
**Comparative Schedule of Proposed Department Staffing**

|   | FY 2016    |           | Change           |                  | FY 2017    |           |
|---|------------|-----------|------------------|------------------|------------|-----------|
|   | <u>FT</u>  | <u>PT</u> | <u>FT</u>        | <u>PT</u>        | <u>FT</u>  | <u>PT</u> |
| <b>ADMINISTRATION DEPARTMENT</b>        |            |           |                  |                  |            |           |
| City Commission                         | 0          | 5         | 0                | 0                | 0          | 5         |
| City Manager/City Clerk                 | 4          | 0         | 0                | 0                | 4          | 0         |
| Human Resources                         | 3          | 0         | 0                | 0                | 3          | 0         |
|   | <u>7</u>   | <u>5</u>  | <u>0</u>         | <u>0</u>         | <u>7</u>   | <u>5</u>  |
| <b>COMMUNITY DEVELOPMENT DEPARTMENT</b> |            |           |                  |                  |            |           |
| Building Safety Bureau                  | 1          | 0         | 0                | 0                | 1          | 0         |
| Code Compliance                         | 3          | 1         | 0                | 0                | 3          | 1         |
| Economic Development                    | 1          | 0         | 0                | 0                | 1          | 0         |
| Planning                                | 6          | 0         | 0                | 0                | 6          | 0         |
|   | <u>11</u>  | <u>1</u>  | <u>0</u>         | <u>0</u>         | <u>11</u>  | <u>1</u>  |
| <b>FINANCE DEPARTMENT</b>               |            |           |                  |                  |            |           |
| Accounting                              | 5          | 1         | 0                | 0                | 5          | 1         |
| Customer Service                        | 5          | 0         | 0                | 0                | 5          | 0         |
| Information Services                    | 4          | 1         | -1               | -1               | 3          | 0         |
| Inventory Control                       | 1          | 0         | 0                | 0                | 1          | 0         |
| Management and Budget                   | 1          | 0         | 0                | 0                | 1          | 0         |
| Meter Service                           | 3          | 0         | 0                | 0                | 3          | 0         |
| Purchasing                              | 2          | 0         | 0                | 0                | 2          | 0         |
|   | <u>21</u>  | <u>2</u>  | <u>-1</u>        | <u>-1</u>        | <u>20</u>  | <u>1</u>  |
| <b>POLICE DEPARTMENT</b>                |            |           |                  |                  |            |           |
| Police                                  | <u>62</u>  | <u>0</u>  | <u>1</u>         | <u>0</u>         | <u>63</u>  | <u>0</u>  |
| <b>PUBLIC WORKS DEPARTMENT</b>          |            |           |                  |                  |            |           |
| Administration                          | 8          | 0         | 1                | 0                | 9          | 0         |
| Distribution and Collection             | 20         | 0         | -5               | 0                | 15         | 0         |
| Lift Stations                           | 0          | 0         | 5                | 0                | 5          | 0         |
| City Facilities                         | 3          | 0         | 0                | 0                | 3          | 0         |
| Fleet Maintenance                       | 2          | 0         | 0                | 0                | 2          | 0         |
| Parks and Maintenance                   | 8          | 1         | 1                | 0                | 9          | 1         |
| Recreation                              | 7          | 0         | 0                | 0                | 7          | 0         |
| Stormwater Utility Fund                 | 8          | 0         | 0                | 0                | 8          | 0         |
| Streets and Fleet Maintenance           | 12         | 0         | 0                | 0                | 12         | 0         |
| Water Production                        | 9          | 0         | -2               | 0                | 7          | 0         |
| Water Reclamation                       | 8          | 0         | -1               | 0                | 7          | 0         |
|   | <u>85</u>  | <u>1</u>  | <u>-1</u>        | <u>0</u>         | <u>84</u>  | <u>1</u>  |
| <b>TOTAL PERSONNEL</b>                  | <u>186</u> | <u>9</u>  | <u>-1</u>        | <u>-1</u>        | <u>185</u> | <u>8</u>  |
| <b>PERSONNEL CHANGES</b>                |            |           | <u><u>-1</u></u> | <u><u>-1</u></u> |            |           |

## CONCLUSION

---

Casselberry has made a lot of progress and continues to advance at a rapid pace. Successes include improvement to neighborhoods through roadwork, tree planting and streetlight upgrades, implementation of the consolidation of Fire and Emergency Services into Seminole County, the purchase and operation of the Casselberry Golf Club and the ongoing construction of the Lake Concord Park expansion and associated development. Significant development projects have bubbled up in the CRA District and elsewhere in the City and staff is working diligently to make them successful.

The pace will continue into FY 2017 with major transportation and utility projects proposed and comprehensive master plans that will reveal the future for Casselberry. The City-wide Proposed Budget totals \$46,917,151 which is about \$4.1 million greater than the Adopted Budget for FY 2016. The growth can be traced to the even greater spending toward capital improvement projects.

The proposed millage rate for FY 2017 for the City of Casselberry remains unchanged at 3.1201 mills. Growth in taxable values drives the growth in tax revenue for the City. That said, the growth in tax revenue that will be achieved with the proposed millage rate still significantly lags behind the growth in Florida Per Capita Income.

City-wide the budget for personal services (salaries and benefits) will decrease 3.1% in FY 2017 over FY 2016. The decrease is attributed to the reduction in costs for benefits due to competitive bidding and the reduction and reorganization of authorized positions to achieve greater efficiency. Generous salary increases are still provided for employees in the new budget year.

As usual I would like to thank the Department Directors and staff for their assistance and cooperation in crafting the Proposed 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 make it possible to excel. I would especially like to recognize Finance Director Rebecca Bowman and Budget Analyst Brenda Olsen for their assistance in preparing the FY 2017 Proposed 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 2017 Proposed 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 Proposed 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 Proposed Budget, highlighting the central issues in developing the budget as well as establishing the theme for the Fiscal Year. The Proposed 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 Proposed Budget provides information about the services the City will provide for the fiscal year beginning October 1, 2016 and ending on September 30, 2017.

#### **Financial Plan**

The Proposed 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 provides the reader with an at-a-glance view of all appropriated funds' revenue sources and expenditures/expenses by program, object category, and fund. The Proposed 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 Proposed 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. Included is also an organization chart, authorized positions, budget highlights and budgetary appropriation. Each division demonstrates the sources by that are used to provide the resources for the operations of the various programs the City provides.

#### **Communications Device**

The Proposed 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 Proposed 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 Proposed Budget document provides the reader with a condensed analysis of the financial plans for fiscal year 2017 for the City of Casselberry.

# Budget Process

## **Budgetary Basis**

Budget for the governmental funds are adopted using 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. 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. As the general fund provides the funding for the primary governmental services such as public safety, street maintenance and parks and recreation, special attention is paid to this fund. The main financial resource for this fund is ad valorem taxes, derived from property values throughout the City. The City strives to diversify its revenue base to the fullest extent possible. As the Water and Sewer Utility Fund and Water and Sewer Capital Projects Fund are enterprise funds operated in the same manner as a business, the legally enacted budgets for these funds are developed to provide financing for anticipated operating and capital needs.

## **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 therein.

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. In addition, there are two public hearings in which the citizens have the opportunity to question and raise concerns to the City Commission on matters regarding the budget for the upcoming fiscal year. The scheduled times and locations of these meetings are advertised in accordance with State of Florida statutes on the City's website and at the City Hall facilities. All budget appropriations lapse at the close of the fiscal year.

## **Budget Amendments**

Amendments that alter the total original budget appropriation in a fund are approved by the City Commission through formal legislative action. Appropriations that are re-allocated within a fund and division at the object level 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. 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 completion of the Final/Adopted budget. Listed below is the FY 2017 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 2017 BUDGET CALENDAR AT-A-GLANCE**

---

Key dates in **BOLD**

#### **Proposed:**

- March 31 Departments submit operating and capital budget requests, organizational chart, and staffing plan to City Manager
- April 4-21 City Manager and Finance Director review budget requests with Department Directors
- April 25-May 26 Finance Department prepares recommended budget and 5-yr Capital Improvement Plan under direction of City Manager
- May 31-June 2 City Manager meets individually with City Commissioners to review draft budget
- June 6-15 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 18-19** Budget Workshop
- July 25** City Commission adopts proposed millage rate
- July 27 Finance Director certifies DR-420 (Certification of Taxable Value) and notifies Property Appraiser
- August TRIM notices mailed to property owners
- September 12** First public hearing on tentative millage rate and budget

#### **Final/Adopted:**

- September 22** Advertise budget hearing and budget summary in local newspaper
- September 26** Final public hearing and adoption of final millage and budget
- September 28 Resolution adopting final millage sent to Tax Collector, Property Appraiser, Dept. of Revenue
- October 3 DR-422 (Certification of Final Taxable Value) sent and certified by City
- October 17 DR-487 (Certification of Compliance) and required documents sent to FL Department of Revenue
- October 26 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.

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, 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 in the 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. The budgeted capital expenditures for the City are contained in these schedules and are also shown by funding source in Appendix C.

7. **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 is committed to, listing classification and pay grade schedules for bargaining and non-bargaining units. 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. This schedule is particularly important as the City has a fund balance reserve requirement and this schedule shows how much additional resources are available beyond the committed fund balance reserve to fund the City’s programs.
- Appendix C is a schedule of five year capital improvements. Capital projects can deplete the assets of an organization due to the large purchasing commitment related to these expenditures/expenses. This appendix 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 in the current year and in the future.

- Appendix D 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.
- A glossary of terminology is provided for reference.

## FINANCIAL STRUCTURE

---

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein that are segregated for the purpose of 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 considered for appropriation based on whether the fund is a major revenue source, whether there will be 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 activities. Enterprise are used by the City to account for revenue sources derived from fees charged to third parties in order to 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 is used to account for all financial resources, except those required to be accounted for in another fund. 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 these 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 2017:

Police Education Fund – To account for statutorily defined law enforcement education expenditures financed by fines levied in accordance with State Statute and local ordinance.

Local Option Gas Tax Fund – To account for proceeds from the City's share of a six-cent local option gas tax. Revenue must be used to fund related road improvement and maintenance projects.

Stormwater Utility Fund – To account for revenues and expenditures related to stormwater and lake management within the City.

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.

Solid Waste Fund – To account for the revenues and expenditures related to residential solid waste management, a contracted service provided to the 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 one debt service fund to account for resources appropriated to meet current and future debt service requirements on governmental long-term debt. All outstanding debt accounted for 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 2017:

Equipment Replacement Fund – To account for resources that are used for the capital lease purchase of significant capital items.

### **Proprietary Funds**

The City uses proprietary funds to account for its business-type activities. It has two 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 related to the operation of the City's utility system are recorded in this fund. These fees are charged to the users for the ongoing operating and capital needs of water, sewer, and reclaimed water services provided.

#### 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 and therefore the only appropriation for this fund is the subsidy required from the general fund 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 2017 PROPOSED BUDGET DEVELOPMENT**

---

This section describes the major sources of revenues and expenditures, along with trends utilized in developing the FY 2017 Proposed Budget. The City maintains a balanced budget approach in compliance with Florida Statute 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 2017 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 five year forecast.

## **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 2015 fund balances.

The City's FY 2016 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**

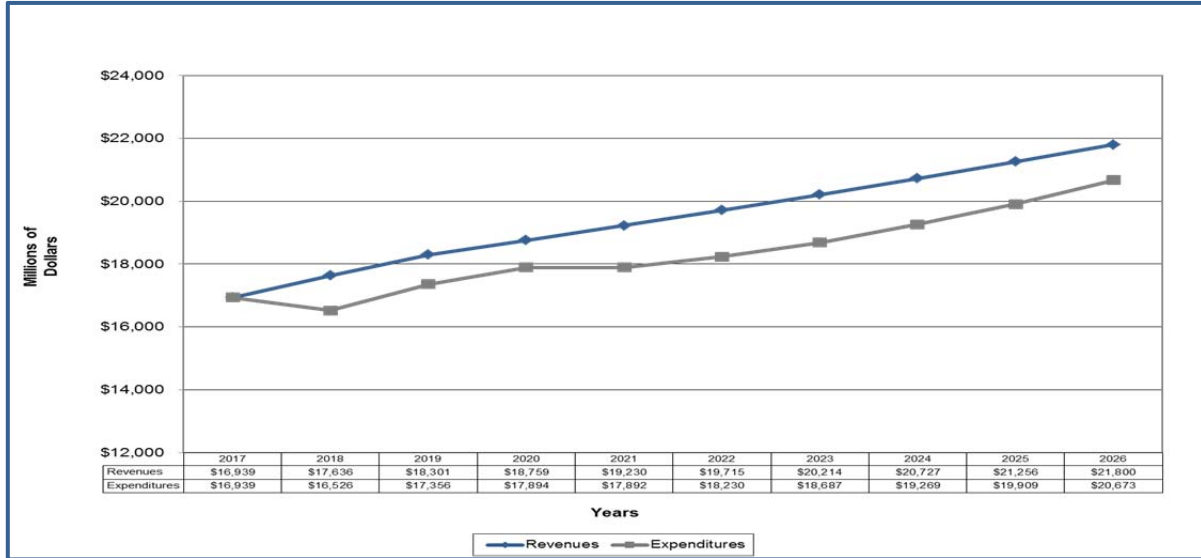
Florida has recently experienced job growth, declining unemployment and high consumer confidence. Unemployment in Central Florida is currently at 4.8%, which is .2% lower than the national average. According to Jeff Atwater, Florida's Chief Financial Officer, and Florida's economy grew faster than the U.S. economy from the 4<sup>th</sup> quarter of 2014 to the 3<sup>rd</sup> quarter of 2015. Florida created 235,200 private jobs from February 2015 to February 2016. In addition, building permits are up 5.2% from the prior year and home prices have increased 11.1% over the same time period. Locally, the widening of I-4 will keep construction crews busy for many years into the future. There are many other big projects in the area that will provide further positive economic activity. These factors bode well for the Central Florida area and revenues experienced by the City reflect the resurgence in the economy. The development of many projects within the City that are currently underway will increase taxable values 13%, or approximately \$148.7 million dollars in the next few years. As a result, the City's population will increase 6% and inject \$10.4 million dollars into the local economy. Interest rates are at historically low levels. Legislative changes that have impacted the FY 2016 developments include changes to employment laws regarding overtime as mandated by the Department of Labor effective December 1, 2016. Positions have been reviewed during the proposed budget process to determine the financial impact of these changes. There are few positions that are affected by this ruling. As such, management will monitor their employees' overtime to minimize the financial impact and remain within their current budget levels.

### **General Fund Property Tax Forecast**

The ten year forecast for the General Fund is based on the FY 2016 adopted budget. This forecast is favorable and is essentially in balance through FY 2026. The forecast first assumes a spike in taxable value based on known projects underway. Taxable Value growth from new construction of \$75 million is assumed for each of fiscal years 2017 and 2018. Also, ordinary appreciation of value is assumed at 5% for those years consistent with the past two years. Afterward, ordinary growth in taxable value is projected for fiscal years 2019 through 2026. Other assumptions built into the forecast are as follows:

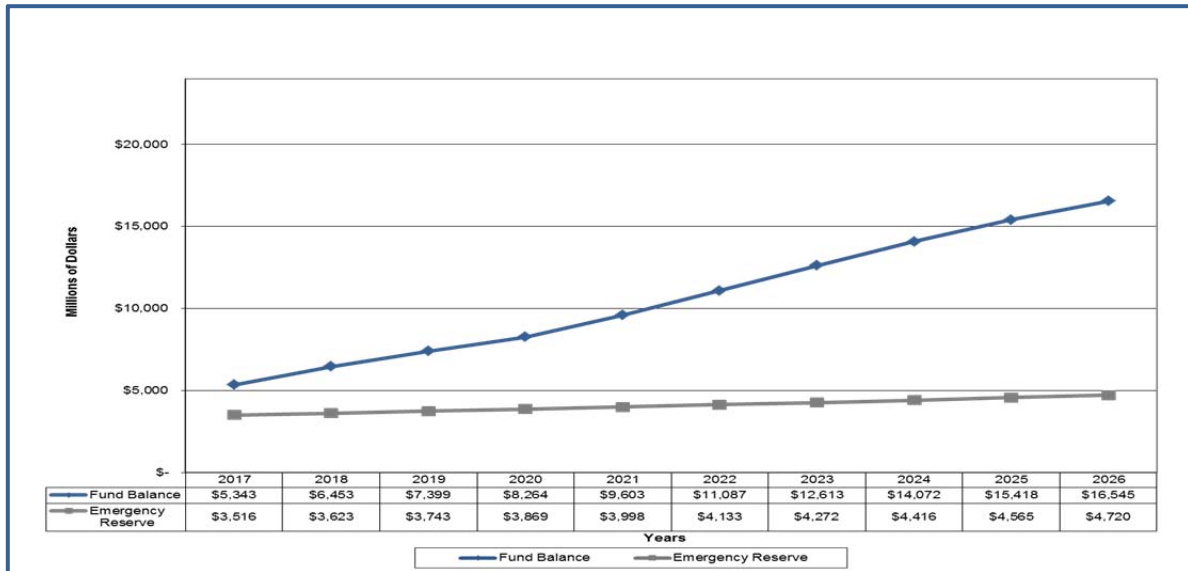
- Most revenues will grow between 1 and 4%, consistent with past realized trends.
- Personnel costs will increase 4.0% for FY 2017 and thereafter.
- Operating costs will rise at a rate of 2% each year.
- Direct capital outlay will be at a low level in FY 2017 and grow at a constant rate thereafter.
- Long-term debt issues will mature as scheduled within the projection period. Capital outlay through capital lease financing is projected also for significant purchases, smoothing the impact of operational expenditures..

### General Fund Budget Forecast



The chart above reflects shows that revenues meet expenditures in FY 2017. Going forward beginning in FY 2018, revenues consistently exceed expenditures due to exceptional growth in taxable values and growing operational efficiencies afforded by the consolidation of Fire and Emergency Medical Services into Seminole County in FY 2016.

### 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. It is needed as a liquidity cushion and protection in case of an emergency. Note that fund balance levels are projected to remain 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**

The Water and Sewer Utility fund projects a 5% increase in revenue each year through FY 2017 as included in the FY 2012 Utility Rate Study adopted by City Commission on October 22, 2012. This rate study supports a “pay as you go” philosophy for water and wastewater utility improvements. Revenue is set to fund the requirements of the annual operating, debt service and capital cost requirements as well as maintain adequate operating reserves for the water and wastewater utility funds. A rate study will be performed in FY 2018 and it is anticipated the modest growth in utility rates will occur in order to keep pace with utility infrastructure inflation rates. No new debt is anticipated to be issued for capital improvements. All debt service coverage requirements will continue to be met based on the forecasted revenue. Capital improvements are budgeted based upon the various master plans for the infrastructure systems and includes a 2.5% inflation factor to account for inflation in the future cost of construction.

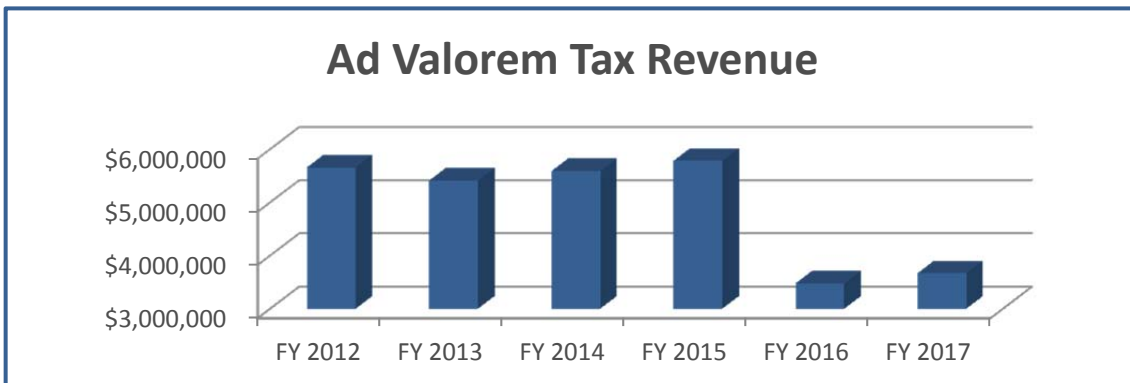
The fund balance policy adopted by City Commission in Resolution 11-2292 defines the Water and Sewer Utility funds’ reserve requirements. The rate study assumes that a minimum fund balance in the operating fund will equal at least three (3) months of annual operations and maintenance expenses plus transfers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

**ANALYSIS OF SIGNIFICANT REVENUE SOURCES BY FUND**

**General Fund**

**Ad Valorem Taxes**

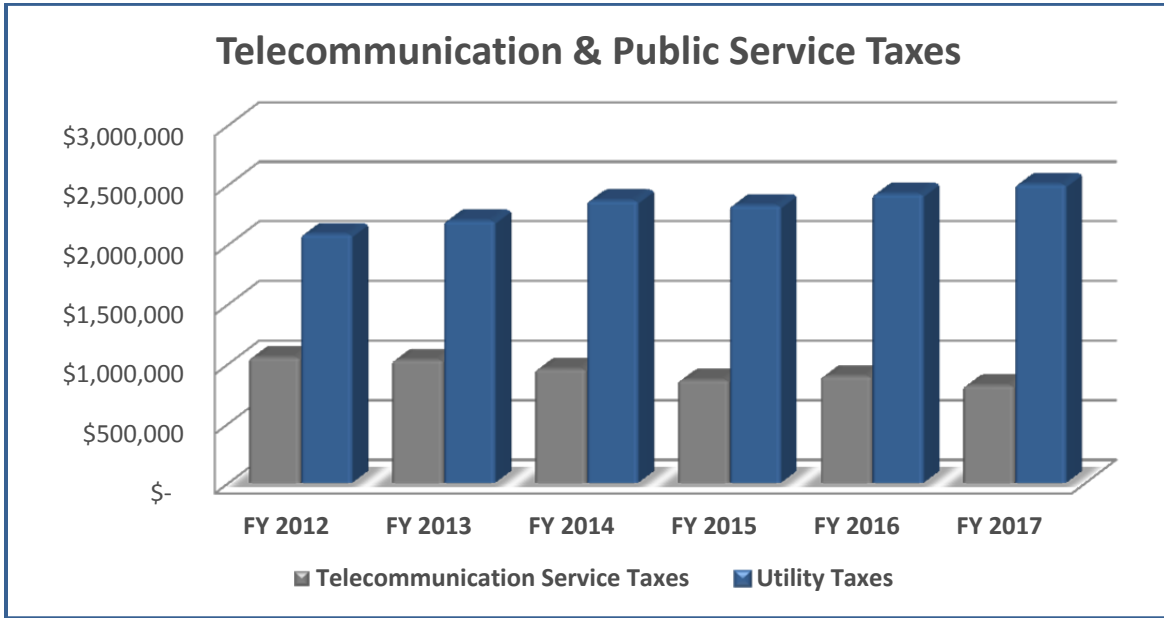
Ad Valorem taxes are budgeted at \$3,666,915 and are collected by the Seminole County Tax Collector’s office. The majority of the tax collections occur from November through March. Tax bills are mailed in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. 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 remained at 5.45 mills from FY 2010 to FY 2015. The City Commission reduced the millage rate to 3.1201 mills in FY 2016 as a result of fire consolidation, which equates to consistency with the previous millage rate. City Commission has opted to only utilize increases in property values to offset projected expenditures. The impact of the recent recession caused a significant impact on Florida property values, decreasing the City’s ad valorem revenues from FY 2010 through FY 2013. The economy is continuing an increased momentum and as a result the City’s property values have increased each year since FY 2014. The City is projected to continue this positive direction with a 5.5% increase in property values in FY 2017. The following table illustrates the changes in property taxes over the last five years and reflects the decrease in revenue due to the decrease in millage rates previously explained:



| Actual-FY 12 | Actual-FY 13 | Actual-FY 14 | Actual-FY 15 | Adopted-FY 16 | Proposed-FY 17 |
|--------------|--------------|--------------|--------------|---------------|----------------|
| \$ 5,656,446 | \$ 5,408,939 | \$ 5,587,268 | \$ 5,762,561 | \$ 3,476,447  | \$ 3,666,915   |

**Telecommunication and Public Service Taxes**

Public service taxes are budgeted at a total of \$3,328,350. They are collected from customers by public service providers and remitted to the City on a monthly basis with the exception of the Communication Services Tax (CST). This is a tax on the purchase of electricity, metered natural gas and water service within the City. The CST is remitted by telecom providers to the Florida Department of Revenue (State) which then distributes collections to local governments with a one month lag. 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 is by far the biggest generator of public service tax revenue with telecommunications coming in second.

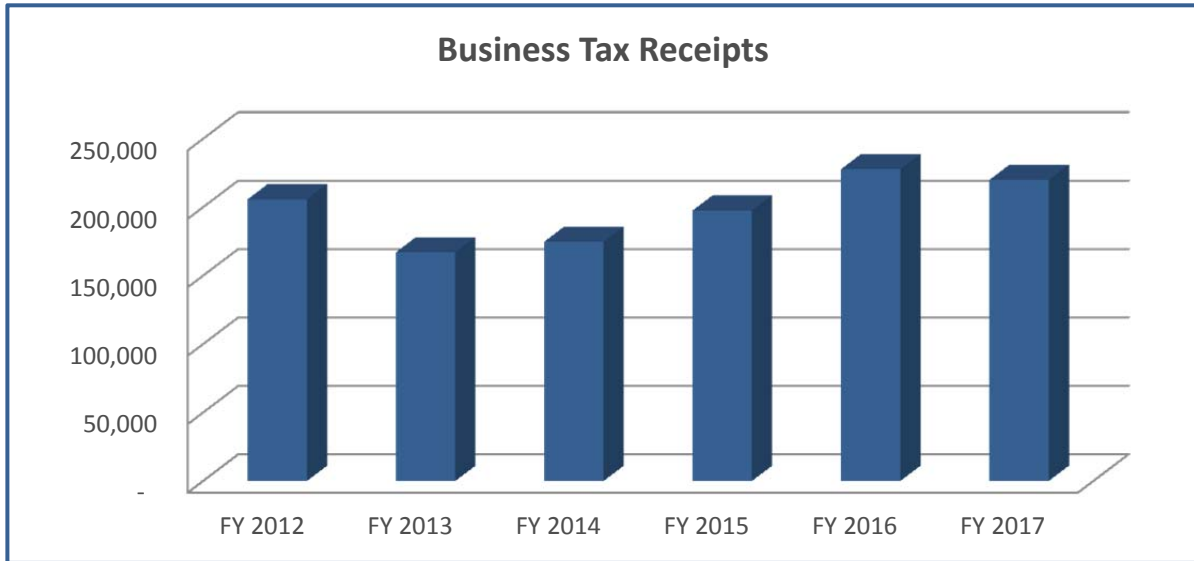


|                  | Actual-FY 12 | Actual-FY 13 | Actual-FY14  | Actual-FY 15 | Adopted-FY 16 | Proposed-FY 17 |
|------------------|--------------|--------------|--------------|--------------|---------------|----------------|
| <b>Telecomm.</b> | \$ 1,055,931 | \$ 1,034,604 | \$ 958,445   | \$ 865,936   | \$ 897,546    | \$ 820,000     |
| <b>Utility</b>   | \$ 2,089,458 | \$ 2,201,813 | \$ 2,370,843 | \$ 2,331,178 | \$ 2,426,538  | \$ 2,508,350   |



**Business Tax Receipts**

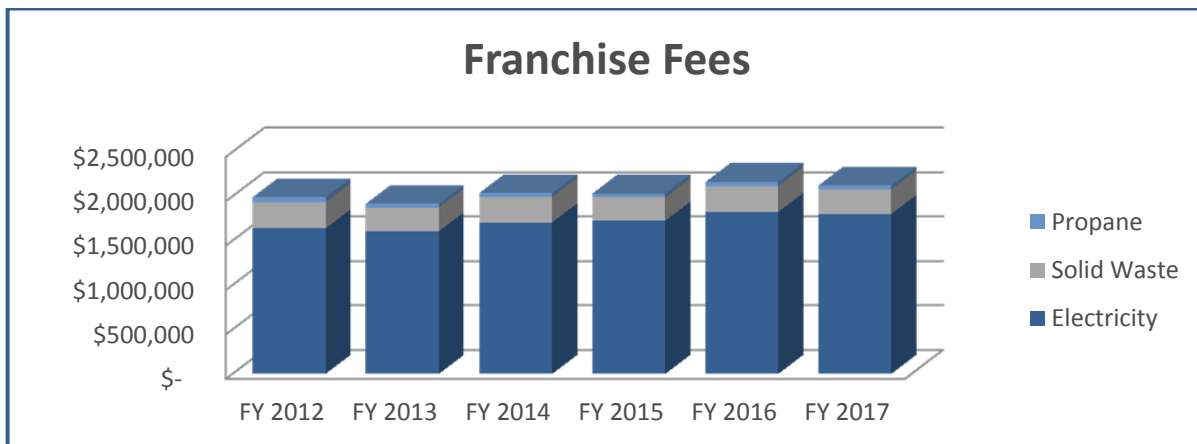
Business tax receipts revenue is budgeted at \$220,000 based on recent trends and anticipated new business activity in the City. Annual renewals account for the bulk of this revenue and a slight increase over the prior year is anticipated as the economy rebounds and business activity is stimulated. Other miscellaneous licenses and permits are budgeted at \$18,000 based on historical trend.



| Actual-FY 12 | Actual-FY 13 | Actual-FY 14 | Actual-FY 15 | Adopted-FY 16 | Proposed-FY 17 |
|--------------|--------------|--------------|--------------|---------------|----------------|
| \$ 205,763   | \$ 167,115   | \$ 174,868   | \$ 197,650   | \$ 227,800    | \$ 220,000     |

**Franchise Fees**

Franchise fees are budgeted at a total of \$2,121,500. 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 is highly reliable.



| Actual-FY 12 | Actual-FY 13 | Actual-FY 14 | Actual-FY 15 | Adopted-FY 16 | Proposed-FY 17 |
|--------------|--------------|--------------|--------------|---------------|----------------|
| \$ 1,958,086 | \$ 1,916,161 | \$ 2,035,970 | \$ 2,031,473 | \$ 2,160,000  | \$ 2,121,500   |



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

The budget for half-cent sales tax and municipal revenue sharing is based on estimates provided from the State 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 \$1,970,000. It is apportioned and distributed by the State based on population estimates. Municipal Revenue Sharing revenue is projected to be \$1,066,000. 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 2017 Proposed Budget anticipates a slight increase in both of these revenues due to current increases in sales tax as the economy begins to improve. Miscellaneous and other shared revenues are budgeted in the General Fund at \$109,565 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 the 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 \$3,145,565, of which Local Government Half-cent Sales Tax and Municipal Revenue Sharing comprise 96.5% of the total intergovernmental budget.

**Fines & Forfeitures**

Various fines and forfeitures are conservatively budgeted in the General Fund at \$292,030, 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 \$230,600 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

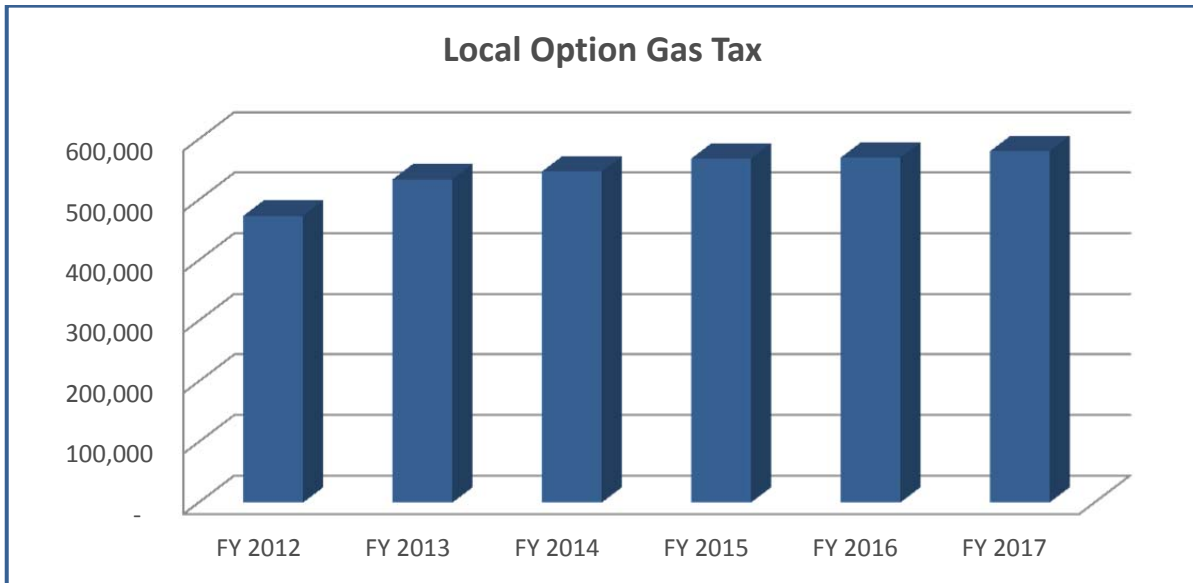


**OTHER GOVERNMENTAL FUNDS**

**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 \$580,000 and is remitted to the City by the State based on a formula of several variables. This revenue is budgeted based on estimates based on economic projections and historical data. This revenue source provides relief to the General Fund for transportation-related costs.



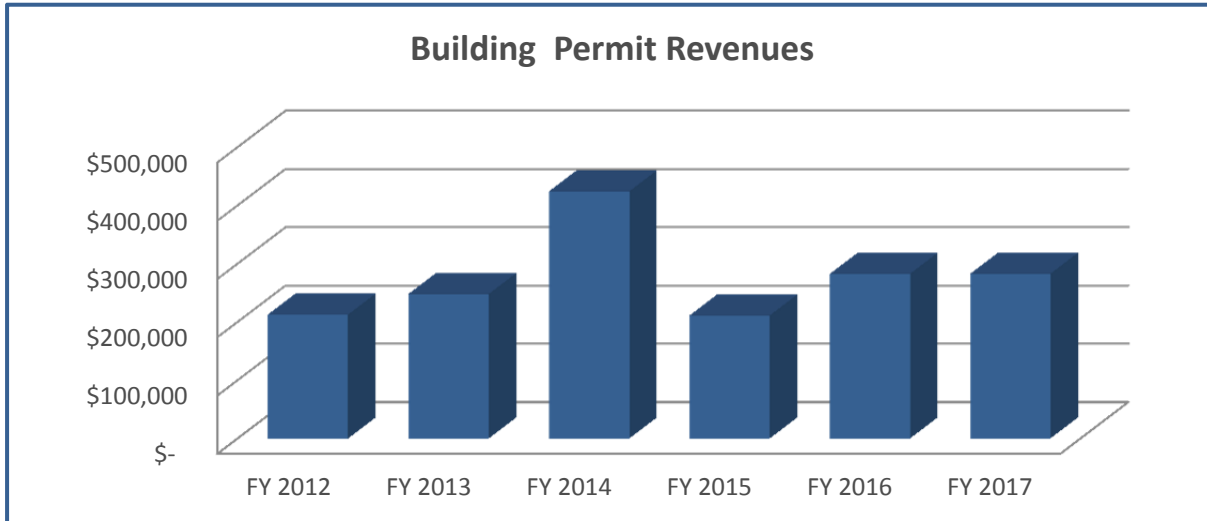
| Actual-FY 12 | Actual-FY 13 | Actual-FY 14 | Actual-FY 15 | Adopted-FY 16 | Proposed-FY 17 |
|--------------|--------------|--------------|--------------|---------------|----------------|
| \$ 473,641   | \$ 533,773   | \$ 546,713   | \$ 553,929   | \$ 569,426    | \$ 580,000     |



**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 show a slight incline over the prior year at \$282,530. Actual revenue received in FY 2014 reflected a significant increase over the prior year due to two developments being constructed. Subsequently, revenue derived from this source dropped to more historical levels. The new development activity anticipated to impact the City has already remitted much of the permit fees in FY 2016 and thus the FY 2017 proposed budget does not show significant increases from the prior year.



| Actual-FY 12 | Actual-FY 13 | Actual-FY 14 | Actual-FY 15 | Adopted-FY 16 | Adopted-FY 17 |
|--------------|--------------|--------------|--------------|---------------|---------------|
| \$ 212,595   | \$ 247,877   | \$ 424,108   | \$ 211,075   | \$ 282,480    | \$ 282,530    |

**Community Redevelopment Agency (CRA) Fund**

The CRA Fund has \$244,529 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 \$156,500. Both of these revenue sources are experiencing a slight increase as a result of the 5.5% increase in property values as discussed above 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 7 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 2017 budget reflects the City’s estimated distribution of \$1,641,200. This revenue source is to be used for improving public infrastructure and other infrastructure according to the terms of the agreement and provides a significant relief for the General Fund for infrastructure projects.

**Stormwater Fund**

Budgeted stormwater charges for services revenue in the Stormwater Utility Fund of \$1,700,000 is based on a rate of \$7 per equivalent residential units (ERU) per month. 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 Utility Special Revenue Fund. The fee for this service has remained constant since inception in 1993. There is minimal fluctuation in revenue to this fund as there are minimal additions due to new development or changes in land use. Impact of current development will be considered in future budgets.

**Solid Waste Fund**

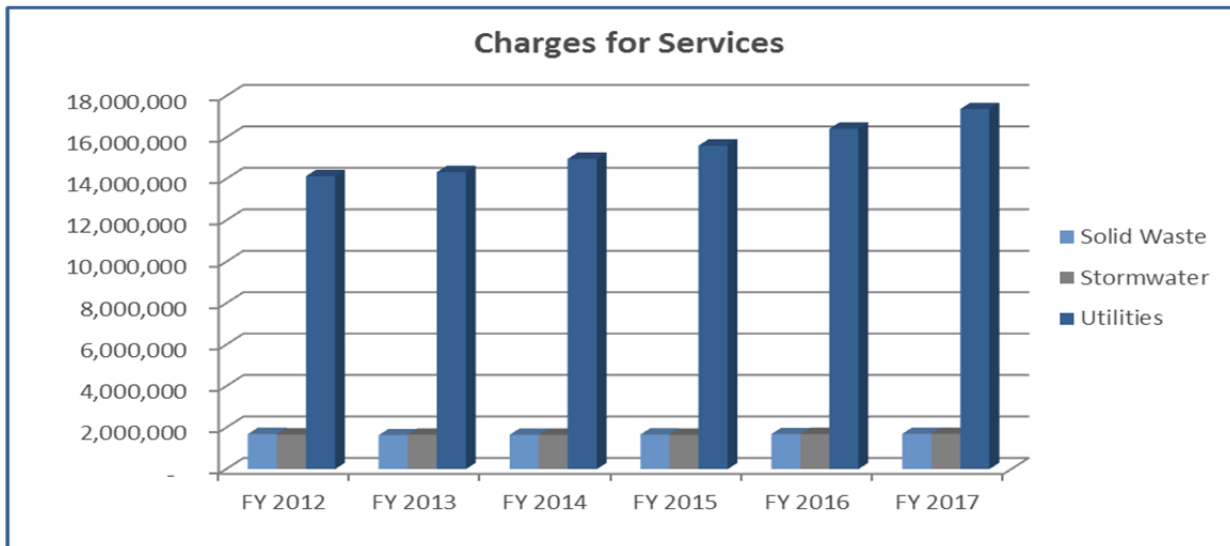
Residential solid waste pickup revenues of \$1,700,000 are budgeted in the Solid Waste Fund and are based on the contractor’s contractual charge to the City for the service plus an adjustment for fuel and indirect costs based on the Consumer Price Index (CPI). The revenue generated from these services 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 for new accounts, these charges are predicted to be \$17,295,821. 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 study was completed in 2012, setting rates for FY 2013 to FY 2017. Budgeted revenue for FY 2017 is based on projections utilizing the rate structure per the rate study. Projections for future revenue reflect slight increases & will become better known upon adoption of a new rate study to be performed in FY 2017.

The total projected Utility Charges for Services for FY 2016 is \$17,372,671. The table below portrays the historical picture of these three revenue sources:



|                    | Actual-FY 12  | Actual-FY 13  | Actual-FY 14  | Actual-FY 15  | Adopted-FY 16 | Proposed-FY 17 |
|--------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| <b>Solid Waste</b> | \$ 1,632,521  | \$ 1,694,360  | \$ 1,639,471  | \$ 1,669,956  | \$ 1,688,454  | \$ 1,700,000   |
| <b>Stormwater</b>  | \$ 1,690,652  | \$ 1,666,855  | \$ 1,659,388  | \$ 1,658,521  | \$ 1,696,378  | \$ 1,700,000   |
| <b>Utilities</b>   | \$ 13,735,512 | \$ 14,543,054 | \$ 14,714,312 | \$ 15,368,334 | \$ 16,424,240 | \$ 17,372,671  |

**Utility Capital Improvement Fund**

Water & Sewer system impact fees for new hookups are budgeted in the Utility Capital Improvement Fund at \$85,920. The anticipated value for this revenue source is also predicated upon the FY 2012 rate study.

**OTHER REVENUE SOURCES**

**Miscellaneous Revenues**

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

Interest revenue is conservatively budgeted among the appropriated funds at \$83,415. Interest rates have been historically low for the past several years, resulting in a minimal impact of this as a revenue source. 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 \$355,735 for FY 2017 and is based on ERUs for residential and commercial properties.

Rents collected from leases to wireless companies for use of water towers as a cellular phone tower transmission area are budgeted in the Water and Sewer Utility Fund at \$179,400 based on existing contract values. This revenue source has declined in recent years as wireless companies begin to use new technologies.

All other miscellaneous revenues are conservatively budgeted at \$346,800 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 and 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 \$3,125,075. This is comprised of a transfer of \$1,352,266 for return on investment and \$1,772,809 for overhead costs. 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 \$3,408,196. It is largely comprised of an appropriation in the Infrastructure Surtax Fund. A debt issuance increased fund balance in the previous year, and the projects allowed under this revenue source that are now in the planning stages caused the FY 2017 appropriation. 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 \$156,500 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 \$415,308.

### **DEBT PROCEEDS**

There are no new debt issues in the upcoming year for financing of bank debt issuance. The City will realize debt proceeds in the amount of \$616,896 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

---

In FY 2017, the City was able to factor in an effective 3% salary increase for employees for the fourth year in a row. The increase requested is 3% for all employees excluding the Commissioners and the City Manager. It is anticipated that this increase will take effect in January 2017. Personal services decreased \$434,588 City-wide over the FY 2016 budget. This reduction is largely due to the reduction in personnel due to retirements. Operating expenditures increased \$466,876 or 3.2%. A key contributor to this a \$339,625 increase expenses Equipment Replacement Fund for capital lease purchases. There were other increases and decreases in spending in other areas which account for the remaining increase in expenditures. Debt service projections are based on current debt service requirements of \$4,005,776. Capital spending has increased \$3,986,611. This is a result of strategically planned capital investment in the Infrastructure Surtax Fund of \$3,236,342 as a result of a debt issuance in FY 2015 to progress key projects. Total capital outlay for FY 2017 and projected spending in future years is reflected in the Capital Improvement Program as reflected in Appendix C. The tables below demonstrate the change in expenditures between FY 2016 and FY 2017 for the City's two most significant funds: the General Fund and the Water and Sewer Utility Fund.

### General Fund

| Expenditure by Type:        | Adopted - FY 16      | Proposed - FY 17     | Dollar Variance   |
|-----------------------------|----------------------|----------------------|-------------------|
| Personal Services           | \$ 9,510,900         | \$ 9,283,133         | \$ (227,767)      |
| Operating                   | \$ 5,245,874         | \$ 5,781,924         | \$ 536,050        |
| Operating - Capital Leases  | \$ 790,681           | \$ 909,610           | \$ 118,929        |
| Capital Improvements        | \$ 70,500            | \$ 16,000            | \$ (54,500)       |
| Transfers                   | \$ 621,286           | \$ 791,476           | \$ 170,190        |
| CRA Tax Increment Financing | \$ 127,839           | \$ 156,500           | \$ 28,661         |
| <b>Total</b>                | <b>\$ 16,367,080</b> | <b>\$ 16,938,643</b> | <b>\$ 571,563</b> |

### Water and Sewer Utility Fund

| Expenditure by Type:   | Adopted - FY 16      | Proposed - FY 17     | Dollar Variance     |
|------------------------|----------------------|----------------------|---------------------|
| Personal Services      | \$ 3,742,175         | \$ 3,474,413         | \$ (267,762)        |
| Operating              | \$ 7,712,428         | \$ 5,955,390         | \$ (1,757,038)      |
| Capital Improvements   | \$ 3,685,366         | \$ 5,226,000         | \$ 1,540,634        |
| Debt Service/Transfers | \$ 2,800,852         | \$ 4,329,424         | \$ 1,528,572        |
| <b>Total</b>           | <b>\$ 17,940,821</b> | <b>\$ 18,985,227</b> | <b>\$ 1,044,406</b> |

## 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:**

The City will develop and maintain accounting and budgetary control systems to adequately safeguard the assets being held in public trust.

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 and revenues and future capital improvements.

**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.

This 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 percent of the budgeted operating revenue 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.

**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 normal water and sewer operating expenses. 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 2016 proposed budget.

| <b>FY 2017 Budget</b>       | <b>General</b> | <b>Water &amp; Sewer</b> |
|-----------------------------|----------------|--------------------------|
| <b>Expenditures</b>         | <b>Fund</b>    | <b>Fund</b>              |
| <b>Salaries</b>             | \$ 9,312,188   | \$ 3,460,648             |
| <b>Operating</b>            | \$ 5,752,869   | \$ 5,955,390             |
| <b>Total Operating</b>      | \$ 15,065,057  | \$ 9,416,038             |
| <b>Reserve Percentage</b>   | 25%            | 25%                      |
| <b>Fund Balance Reserve</b> | \$ 3,766,264   | \$ 2,354,010             |

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.

This 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 the 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

|   | Amount Issued        | FY Issued | Date of Maturity | FY of Maturity | Interest Rate | Principal Balance at 10/01/16 | Debt Service for FY 2017 |                   |                     |
|---|----------------------|-----------|------------------|----------------|---------------|-------------------------------|--------------------------|-------------------|---------------------|
|   |                      |           |                  |                |               |                               | Principal                | Interest          | Total               |
| <b>Governmental Funds</b>                   |                      |           |                  |                |               |                               |                          |                   |                     |
| <b>General Fund</b>                         |                      |           |                  |                |               |                               |                          |                   |                     |
| <u>Capital Leases</u>                       |                      |           |                  |                |               |                               |                          |                   |                     |
| <b>Fiscal Year 2011</b>                     |                      |           |                  |                |               |                               |                          |                   |                     |
| Chiller Plant                               | 451,000              | 2010      | 11/05/19         | 2020           | 2.91%         | 189,550                       | 45,624                   | 5,512             | 51,136              |
| <b>Fiscal Year 2015</b>                     |                      |           |                  |                |               |                               |                          |                   |                     |
| Vehicle                                     | 31,214               | 2015      | 03/12/17         | 2017           | 1.86%         | 10,405                        | 10,405                   | 194               | 10,599              |
| Stump Grinder                               | 14,688               | 2015      | 03/12/17         | 2017           | 1.86%         | 4,898                         | 4,898                    | 91                | 4,989               |
| Message Board                               | 15,421               | 2015      | 03/12/17         | 2017           | 1.86%         | 5,147                         | 5,147                    | 96                | 5,243               |
| Vehicle (2)                                 | 44,573               | 2015      | 03/12/17         | 2017           | 1.86%         | 14,844                        | 14,844                   | 276               | 15,120              |
| <b>Fiscal Year 2016</b>                     |                      |           |                  |                |               |                               |                          |                   |                     |
| Sign Printer                                | 21,000               | 2016      | 01/31/18         | 2019           | 2.42%         | 13,832                        | 6,833                    | 335               | 7,168               |
| Chipper                                     | 80,000               | 2016      | 01/31/18         | 2019           | 2.42%         | 63,124                        | 15,147                   | 1,730             | 16,877              |
| Ford F450                                   | 61,000               | 2016      | 01/31/18         | 2019           | 2.74%         | 48,132                        | 11,548                   | 1,319             | 12,867              |
| Pickup Truck                                | 21,000               | 2016      | 01/31/18         | 2019           | 2.74%         | 13,832                        | 6,833                    | 335               | 7,168               |
| <b>Fiscal Year 2017</b>                     |                      |           |                  |                |               |                               |                          |                   |                     |
| Pickup (3/4 ton)                            | 31,100               | 2017      | 12/31/19         | 2020           | 2.50%         | 0                             | 10,623                   | 0                 | 10,623              |
| Cargo Van (2)                               | 58,800               | 2017      | 12/31/19         | 2020           | 2.50%         | 0                             | 20,086                   | 0                 | 20,086              |
| Pickup (3 1/2 ton)                          | 69,000               | 2017      | 12/31/19         | 2020           | 2.50%         | 0                             | 23,570                   | 0                 | 23,570              |
| Network Server and SAN Storage              | 300,000              | 2017      | 12/31/19         | 2020           | 2.50%         | 0                             | 62,999                   | 0                 | 62,999              |
| Playground Equipment                        | 60,000               | 2017      | 12/31/19         | 2020           | 2.50%         | 0                             | 20,496                   | 0                 | 20,496              |
| Backhoe                                     | 133,200              | 2017      | 12/31/19         | 2020           | 2.50%         | 0                             | 27,972                   | 0                 | 27,972              |
| Police Vehicles                             | 286,000              | 2017      | 12/31/19         | 2020           | 2.50%         | 0                             | 97,697                   | 0                 | 97,697              |
| <u>Other Loans</u>                          |                      |           |                  |                |               |                               |                          |                   |                     |
| Casselberry Golf Club                       | 1,000,000            | 2015      | 08/14/17         | 2017           | 3.00%         | 500,000                       | 500,000                  | 15,000            | 515,000             |
| <b>Total General Fund</b>                   | <b>2,677,996</b>     |           |                  |                |               | <b>863,764</b>                | <b>884,722</b>           | <b>24,888</b>     | <b>909,610</b>      |
| <u>Bank Notes</u>                           |                      |           |                  |                |               |                               |                          |                   |                     |
| Sales Tax Revenue Note, Series 2011A        | 5,345,000            | 2011      | 10/01/26         | 2027           | 2.47%         | 5,345,000                     | 0                        | 133,855           | 133,855             |
| Sales Tax Revenue Note, Series 2011B        | 3,100,000            | 2011      | 10/01/17         | 2018           | 1.81%         | 945,000                       | 470,000                  | 13,041            | 483,041             |
| <b>Total Debt Service Fund</b>              | <b>8,445,000</b>     |           |                  |                |               | <b>6,290,000</b>              | <b>470,000</b>           | <b>146,896</b>    | <b>616,896</b>      |
| <u>Infrastructure Sales Surtax</u>          |                      |           |                  |                |               |                               |                          |                   |                     |
| <u>Bank Note</u>                            |                      |           |                  |                |               |                               |                          |                   |                     |
| Revenue Bond, Series 2015                   | 9,894,000            | 2015      | 01/01/25         | 2025           | 1.85%         | 9,570,000                     | 987,000                  | 167,915           | 1,154,915           |
| <b>Total Infrastructure Surtax</b>          | <b>9,894,000</b>     |           |                  |                |               | <b>9,570,000</b>              | <b>987,000</b>           | <b>167,915</b>    | <b>1,154,915</b>    |
| <u>Stormwater Utility Fund</u>              |                      |           |                  |                |               |                               |                          |                   |                     |
| <u>Capital Leases</u>                       |                      |           |                  |                |               |                               |                          |                   |                     |
| <b>Fiscal Year 2016</b>                     |                      |           |                  |                |               |                               |                          |                   |                     |
| Vac-Con                                     | 370,000              | 2016      | 10/01/22         | 2023           | 2.98%         | 312,375                       | 48,317                   | 9,309             | 57,626              |
| <b>Total Stormwater Utility Fund</b>        | <b>370,000</b>       |           |                  |                |               | <b>312,375</b>                | <b>48,317</b>            | <b>9,309</b>      | <b>57,626</b>       |
| <b>Total Governmental Funds</b>             | <b>21,386,996</b>    |           |                  |                |               | <b>17,036,139</b>             | <b>2,390,039</b>         | <b>349,008</b>    | <b>2,739,047</b>    |
| <u>Enterprise Funds</u>                     |                      |           |                  |                |               |                               |                          |                   |                     |
| <u>Water &amp; Sewer Utility Fund</u>       |                      |           |                  |                |               |                               |                          |                   |                     |
| <u>State Revolving Loans</u>                |                      |           |                  |                |               |                               |                          |                   |                     |
| FDEP Loan No. CS12056116P                   | 252,803              | 2002      | 12/15/22         | 2023           | 3.04%         | 101,406                       | 14,332                   | 2,984             | 17,316              |
| FDEP Loan No. CS120561140                   | 2,748,979            | 2002      | 12/15/22         | 2023           | 3.05%         | 1,055,071                     | 149,119                  | 31,051            | 180,170             |
| FDEP Loan No. DW590301                      | 370,073              | 2011      | 10/15/32         | 2033           | 2.54%         | 2,719,564                     | 149,367                  | 67,111            | 216,478             |
| <u>Bank Notes</u>                           |                      |           |                  |                |               |                               |                          |                   |                     |
| Utility Sys Revenue Note, Series 2011       | 5,400,000            | 2011      | 10/01/20         | 2021           | 1.91%         | 3,760,883                     | 725,444                  | 64,941            | 790,385             |
| <b>Total Water &amp; Sewer Utility Fund</b> | <b>8,771,855</b>     |           |                  |                |               | <b>7,636,924</b>              | <b>1,038,262</b>         | <b>166,087</b>    | <b>1,204,349</b>    |
| <u>Golf Course Fund</u>                     |                      |           |                  |                |               |                               |                          |                   |                     |
| <u>Capital Leases</u>                       |                      |           |                  |                |               |                               |                          |                   |                     |
| <b>Fiscal Year 2016</b>                     |                      |           |                  |                |               |                               |                          |                   |                     |
| Mower GP400 w/ Yoke                         | 32,000               | 2016      | 01/31/18         | 2019           | 2.42%         | 21,077                        | 10,413                   | 510               | 10,923              |
| Mower AR-3                                  | 29,600               | 2016      | 01/31/18         | 2019           | 2.42%         | 19,496                        | 9,632                    | 472               | 10,104              |
| Mower GP400                                 | 26,000               | 2016      | 01/31/18         | 2019           | 2.42%         | 17,125                        | 8,460                    | 414               | 8,874               |
| Truckster XD                                | 19,033               | 2016      | 01/31/18         | 2019           | 2.42%         | 12,536                        | 6,193                    | 303               | 6,496               |
| Top Dresser                                 | 14,317               | 2016      | 01/31/18         | 2019           | 2.42%         | 9,430                         | 4,659                    | 228               | 4,887               |
| LF 50-570                                   | 54,000               | 2016      | 01/31/18         | 2019           | 2.74%         | 42,608                        | 10,224                   | 1,168             | 11,392              |
| Mower AR522                                 | 46,000               | 2016      | 01/31/18         | 2019           | 2.74%         | 36,296                        | 8,709                    | 995               | 9,704               |
| <b>Total Golf Course Fund</b>               | <b>220,950</b>       |           |                  |                |               | <b>158,568</b>                | <b>58,290</b>            | <b>4,090</b>      | <b>62,380</b>       |
| <b>Total Enterprise Funds</b>               | <b>8,992,805</b>     |           |                  |                |               | <b>7,795,492</b>              | <b>1,096,552</b>         | <b>170,177</b>    | <b>1,266,729</b>    |
| <b>Total All Funds</b>                      | <b>\$ 30,379,801</b> |           |                  |                |               | <b>\$ 24,831,631</b>          | <b>\$ 3,486,591</b>      | <b>\$ 519,185</b> | <b>\$ 4,005,776</b> |

\* Full amount was not utilized in the purchase of the (3) Street Maintenance Trucks. Additional vehicles were purchased with this savings.  
 \*\* Estimated interest rate.

# DEPARTMENT/FUND MATRIX FY 2017



| DEPARTMENT/DIVISION           | FUND:   |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
|-------------------------------|---------|------------------|----------------------|--------------------|-----------------------------|--------------------|-------------|--------------|-----------------|--------------|-------------|---------------|---------------------|
|                               | General | Police Education | Local Option Gas Tax | Stormwater Utility | Community Redevelop. Agency | Infrastruct Surtax | Solid Waste | Street Light | Building Safety | Debt Service | Equip Repl. | W & S Utility | W&S Capital Improv. |
| <b>ADMINISTRATION</b>         |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| City Commission               | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| City Manager/City Clerk       | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Legal                         | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Human Resources               | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
|                               |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| <b>COMMUNITY DEVELOPMENT</b>  |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Planning                      |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Economic Development          | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Code Compliance               | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Comm. Redevelopment Agency    |         |                  |                      |                    | ✕                           |                    |             |              |                 |              |             |               |                     |
| Building Safety Bureau        |         |                  |                      |                    |                             |                    |             |              | ✕               |              |             |               |                     |
|                               |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| <b>FINANCE</b>                |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Accounting                    | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Ambulance Billing             | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Information Systems           | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Purchasing                    | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Office of Management & Budget | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Customer Service              |         |                  |                      |                    |                             |                    |             |              |                 |              |             | ✕             |                     |
| Meter Service                 |         |                  |                      |                    |                             |                    |             |              |                 |              |             | ✕             |                     |
| Inventory Control             |         |                  |                      |                    |                             |                    |             |              |                 |              |             | ✕             |                     |
|                               |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| <b>NON-DEPARTMENTAL</b>       | ✕       |                  |                      |                    |                             |                    |             |              |                 | ✕            |             | ✕             | ✕                   |
|                               |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| <b>POLICE</b>                 |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Police                        | ✕       | ✕                |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
|                               |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| <b>PUBLIC WORKS</b>           |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Parks and Maintenance         | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             | ✕             |                     |
| Recreation                    | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             | ✕             |                     |
| City Facilities               | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Engineering                   | ✕       |                  |                      | ✕                  |                             |                    | ✕           |              | ✕               |              |             |               |                     |
| Streets Maintenance           | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             | ✕             |                     |
| Fleet Maintenance             | ✕       |                  |                      |                    |                             |                    |             |              |                 |              |             |               |                     |
| Solid Waste                   |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               | ✕                   |
| Stormwater Utility            |         |                  |                      |                    | ✕                           |                    |             |              |                 |              |             |               |                     |
| Administration                |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               | ✕                   |
| Distribution And Collection   |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               | ✕                   |
| Water Reclamation             |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               | ✕                   |
| Water Production              |         |                  |                      |                    |                             |                    |             |              |                 |              |             |               | ✕                   |

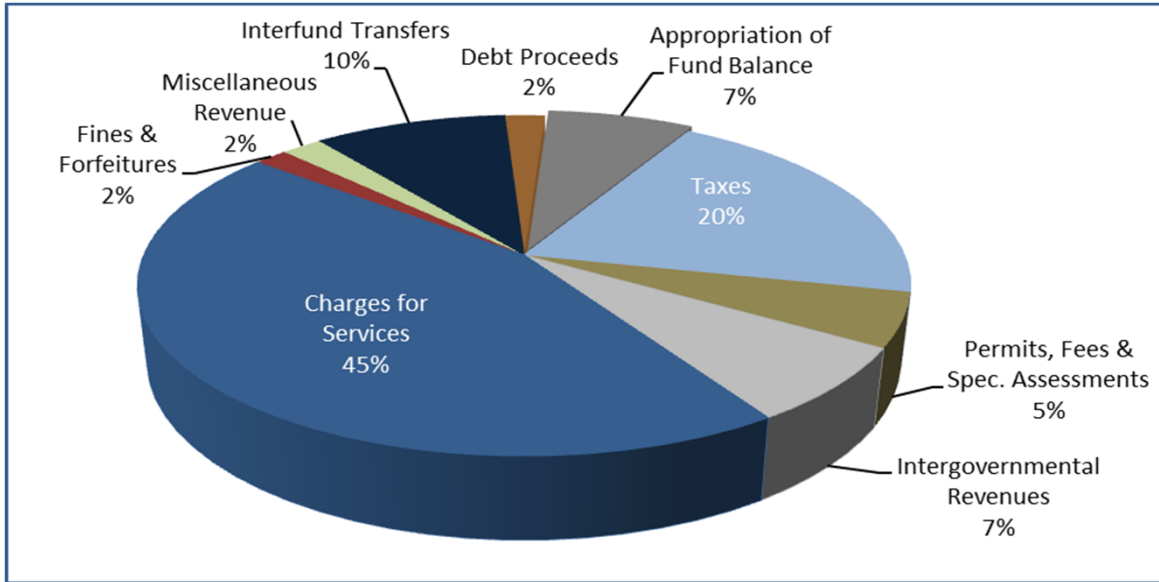
The above matrix allows the user to understand the funds that are related to each department and division for the FY 2016 budget. Note that some divisions use multiple funding sources allow them to achieve their goals and objectives.



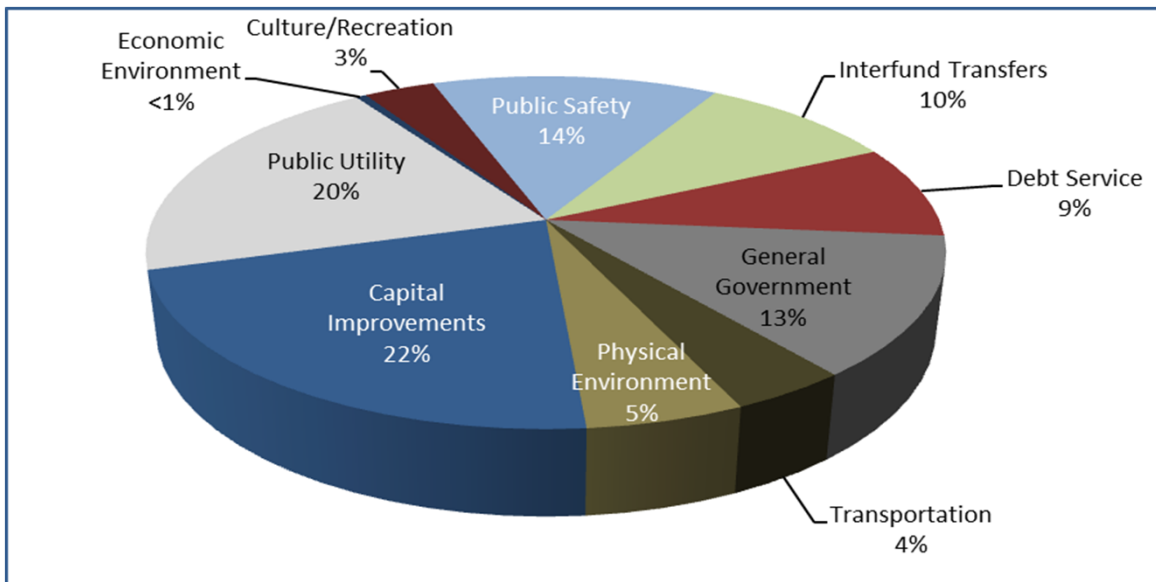
# SUMMARIES



**City Wide Revenues \$46.9 M**



**City Wide Expenditures \$46.9 M**





## COMPARATIVE YEARS SUMMARY ALL APPROPRIATED FUNDS

|                                     | <b>ADOPTED<br/>BUDGET<br/>FY 2015</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2016</b> | <b>PROPOSED<br/>BUDGET<br/>FY 2017</b> |
|-------------------------------------|---------------------------------------|---------------------------------------|--|
| <b><u>REVENUES</u></b>              |                                       |                                       |  |
| Ad Valorem Taxes                    | 5,782,150                             | 3,476,447                             | 3,666,915                              |
| Other Taxes                         | 4,173,992                             | 7,553,510                             | 7,671,050                              |
| Permits and Fees                    | 2,289,596                             | 525,046                               | 520,530                                |
| Intergovernmental Revenues          | 4,202,918                             | 3,176,259                             | 3,390,094                              |
| Charges for Services                | 20,436,948                            | 20,080,698                            | 21,084,691                             |
| Fines & Forfeitures                 | 810,289                               | 725,997                               | 783,866                                |
| Miscellaneous Revenue               | 1,136,063                             | 1,042,736                             | 965,350                                |
| Interfund Transfers In              | 4,067,166                             | 4,069,470                             | 4,488,359                              |
| Debt Proceeds                       | 176,680                               | 598,475                               | 938,100                                |
| Appropriation of Fund Balance       | 1,508,605                             | 1,547,043                             | 3,408,196                              |
| <b>TOTAL REVENUES</b>               | <b><u>44,584,407</u></b>              | <b><u>42,795,681</u></b>              | <b><u>46,917,151</u></b>               |
| <b><u>EXPENDITURES/EXPENSES</u></b> |                                       |                                       |  |
| General Government                  | 5,131,892                             | 5,625,591                             | 5,982,315                              |
| Public Safety                       | 10,516,989                            | 6,523,798                             | 6,478,344                              |
| Public Utility                      | 9,192,032                             | 10,029,835                            | 9,429,625                              |
| Physical Environment                | 2,661,659                             | 3,042,294                             | 2,534,564                              |
| Transportation                      | 2,021,485                             | 2,102,113                             | 1,907,428                              |
| Economic Environment                | 109,163                               | 123,912                               | 236,276                                |
| Culture/Recreation                  | 1,606,808                             | 1,630,683                             | 1,608,022                              |
| Capital Outlay                      | 6,769,880                             | 6,259,831                             | 10,246,442                             |
| Debt Service                        | 2,507,333                             | 3,388,154                             | 4,005,776                              |
| Interfund Transfers Out             | 4,067,166                             | 4,069,470                             | 4,488,359                              |
| <b>TOTAL EXPENDITURES/EXPENSES</b>  | <b><u>44,584,407</u></b>              | <b><u>42,795,681</u></b>              | <b><u>46,917,151</u></b>               |



## COMPARATIVE YEARS SUMMARY GOVERNMENTAL FUNDS GENERAL FUND

|                               | ADOPTED<br>BUDGET<br>FY 2015 | ADOPTED<br>BUDGET<br>FY 2016 | PROPOSED<br>BUDGET<br>FY 2017 |
|-------------------------------|------------------------------|------------------------------|-------------------------------|
| <b><u>REVENUES</u></b>        |                              |                              |                               |
| Ad Valorem Taxes              | 5,782,150                    | 3,476,447                    | 3,666,915                     |
| Other Taxes & User Fees       | 3,620,063                    | 3,551,884                    | 3,548,350                     |
| Licenses & Permits            | 2,059,349                    | 2,174,766                    | 2,139,500                     |
| Intergovernmental Revenues    | 2,878,583                    | 2,976,513                    | 3,145,565                     |
| Charges for Services          | 1,132,142                    | 203,856                      | 230,600                       |
| Fines & Forfeitures           | 376,449                      | 259,813                      | 292,030                       |
| Miscellaneous Revenue         | 379,586                      | 403,456                      | 375,300                       |
| Interfund Transfers In        | 3,151,577                    | 3,320,345                    | 3,540,383                     |
| Appropriation of Fund Balance | -                            | -                            | -                             |
| <b>TOTAL REVENUES</b>         | <b><u>19,379,899</u></b>     | <b><u>16,367,080</u></b>     | <b><u>16,938,643</u></b>      |
| <b><u>EXPENDITURES</u></b>    |                              |                              |                               |
| General Government            | 4,660,892                    | 5,579,206                    | 5,911,565                     |
| Public Safety                 | 10,271,619                   | 6,270,114                    | 6,203,337                     |
| Physical Environment          | 15,000                       | -                            | -                             |
| Transportation                | 1,121,760                    | 1,122,859                    | 1,105,857                     |
| Economic Environment          | 109,163                      | 123,912                      | 236,276                       |
| Culture/Recreation            | 1,606,808                    | 1,630,683                    | 1,608,022                     |
| Capital Outlay                | 259,900                      | 70,500                       | 16,000                        |
| Debt Service                  | 419,168                      | 820,681                      | 909,610                       |
| Interfund Transfers Out       | 915,589                      | 749,125                      | 947,976                       |
| <b>TOTAL EXPENDITURES</b>     | <b><u>19,379,899</u></b>     | <b><u>16,367,080</u></b>     | <b><u>16,938,643</u></b>      |



**COMPARATIVE YEARS SUMMARY  
GOVERNMENTAL FUNDS  
ALL OTHER APPROPRIATED**

|                               | <b>ADOPTED<br/>BUDGET<br/>FY 2015</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2016</b> | <b>PROPOSED<br/>BUDGET<br/>FY 2017</b> |
|-------------------------------|---------------------------------------|---------------------------------------|--|
| <b><u>REVENUES</u></b>        |                                       |                                       |  |
| Other Taxes                   | 553,929                               | 2,069,426                             | 2,221,200                              |
| Permits and Fees              | 230,247                               | 282,480                               | 282,530                                |
| Intergovernmental Revenues    | 1,324,335                             | 199,746                               | 244,529                                |
| Charges for Services          | 3,314,855                             | 3,384,832                             | 3,400,000                              |
| Fines & Forfeitures           | 16,674                                | 14,162                                | 13,700                                 |
| Miscellaneous Revenue         | 473,757                               | 408,408                               | 405,150                                |
| Interfund Transfers In        | 915,589                               | 749,125                               | 785,596                                |
| Debt Proceeds                 | 176,680                               | 598,475                               | 938,100                                |
| Appropriation of Fund Balance | 541,680                               | 781,126                               | 2,640,274                              |
| <b>TOTAL REVENUES</b>         | <b><u>7,547,746</u></b>               | <b><u>8,487,780</u></b>               | <b><u>10,931,079</u></b>               |
| <b><u>EXPENDITURES</u></b>    |                                       |                                       |  |
| General Government            | 471,000                               | 46,385                                | 70,750                                 |
| Public Safety                 | 245,370                               | 253,684                               | 275,007                                |
| Physical Environment          | 2,644,859                             | 3,042,294                             | 2,534,564                              |
| Transportation                | 899,725                               | 979,254                               | 801,571                                |
| Capital Outlay                | 2,190,880                             | 2,503,965                             | 5,004,442                              |
| Debt Service                  | 653,240                               | 1,142,705                             | 1,829,437                              |
| Interfund Transfers Out       | 442,672                               | 519,493                               | 415,308                                |
| <b>TOTAL EXPENDITURES</b>     | <b><u>7,547,746</u></b>               | <b><u>8,487,780</u></b>               | <b><u>10,931,079</u></b>               |





## COMPARATIVE YEARS SUMMARY ENTERPRISE FUND WATER AND SEWER

|   | <b>ADOPTED<br/>BUDGET<br/>FY 2015</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2016</b> | <b>PROPOSED<br/>BUDGET<br/>FY 2017</b> |
|---|---------------------------------------|---------------------------------------|--|
| <b><u>REVENUES</u></b>                        |                                       |                                       |  |
| Charges for Services                          | 15,882,692                            | 16,424,240                            | 17,372,671                             |
| Licenses & Permits                            | -                                     | -                                     | -                                      |
| Fines & Forfeitures                           | 417,166                               | 452,022                               | 478,136                                |
| Miscellaneous Revenue                         | 272,638                               | 225,980                               | 179,400                                |
| Appropriation of Fund Balance                 | 1,082,466                             | 838,579                               | 954,842                                |
| <b>TOTAL REVENUES</b>                         | <b><u>17,654,962</u></b>              | <b><u>17,940,821</u></b>              | <b><u>18,985,049</u></b>               |
| <b><u>EXPENSES</u></b>                        |                                       |                                       |  |
| Administration & Operations                   | 2,229,028                             | 2,349,046                             | 2,446,019                              |
| Water Distribution & Wastewater<br>Collection | 2,205,299                             | 2,353,404                             | 1,695,019                              |
| Wastewater Treatment & Disposal               | 3,108,196                             | 3,154,583                             | 3,140,907                              |
| Drinking Water Production                     | 1,649,509                             | 2,172,802                             | 1,464,038                              |
| Capital Outlay                                | 4,319,100                             | 3,685,366                             | 5,226,000                              |
| Debt Service                                  | 1,434,925                             | 1,424,768                             | 1,204,349                              |
| Interfund Transfers Out                       | 2,708,905                             | 2,800,852                             | 3,125,075                              |
| <b>TOTAL EXPENSES</b>                         | <b><u>17,654,962</u></b>              | <b><u>17,940,821</u></b>              | <b><u>18,985,049</u></b>               |



**COMPARATIVE YEARS SUMMARY  
ENTERPRISE FUNDS  
ALL OTHER APPROPRIATED**

|                               | <b>ADOPTED<br/>BUDGET<br/>FY 2015</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2016</b> | <b>PROPOSED<br/>BUDGET<br/>FY 2017</b> |
|-------------------------------|---------------------------------------|---------------------------------------|--|
| <b><u>REVENUES</u></b>        |                                       |                                       |  |
| Charges for Services          | 107,259                               | 67,770                                | 81,420                                 |
| Miscellaneous Revenue         | 10,082                                | 4,892                                 | 5,500                                  |
| Interfund Transfers In        | -                                     | -                                     | -                                      |
| Appropriation of Fund Balance | (115,541)                             | (72,662)                              | (86,920)                               |
| <b>TOTAL REVENUES</b>         | <b>1,800</b>                          | <b>-</b>                              | <b>-</b>                               |
| <b><u>EXPENSES</u></b>        |                                       |                                       |  |
| Capital Improvements          | 1,800                                 | -                                     | -                                      |
| Depreciation                  | -                                     | -                                     | -                                      |
| <b>TOTAL EXPENSES</b>         | <b>1,800</b>                          | <b>-</b>                              | <b>-</b>                               |



## REVENUES BY SOURCE SUMMARY ALL APPROPRIATED FUNDS

|  | General Fund      | Police Education | Local Option Gas Tax | Storm-Water Utility | CRA            | Infrastructure Surtax | Solid Waste      | Street Light Fund |
|--|-------------------|------------------|----------------------|---------------------|----------------|-----------------------|------------------|-------------------|
| <b>Taxes</b>                                   |                   |                  |                      |                     |                |                       |                  |                   |
| Ad Valorem Taxes                               | 3,666,915         |                  |                      |                     |                |                       |                  |                   |
| Utility & Telecommunication Taxes              | 3,328,350         |                  |                      |                     |                |                       |                  |                   |
| Business Tax Receipts                          | 220,000           |                  |                      |                     |                |                       |                  |                   |
| Sales & Use Taxes                              |                   |                  | 580,000              |                     |                | 1,641,200             |                  |                   |
| <b>Total</b>                                   | <b>7,215,265</b>  | -                | <b>580,000</b>       | -                   | -              | <b>1,641,200</b>      | -                | -                 |
| <b>Permits, Fees &amp; Special Assessments</b> |                   |                  |                      |                     |                |                       |                  |                   |
| Franchise Fees                                 | 2,121,500         |                  |                      |                     |                |                       |                  |                   |
| Building Permits                               |                   |                  |                      |                     |                |                       |                  |                   |
| Other Licenses & Permits                       | 18,000            |                  |                      |                     |                |                       |                  |                   |
| <b>Total</b>                                   | <b>2,139,500</b>  | -                | -                    | -                   | -              | -                     | -                | -                 |
| <b>Intergovernmental Revenue</b>               |                   |                  |                      |                     |                |                       |                  |                   |
| Federal Grants                                 |                   |                  |                      |                     |                |                       |                  |                   |
| State Grants                                   |                   |                  |                      |                     |                |                       |                  |                   |
| State Shared Revenue                           | 3,083,500         |                  |                      |                     |                |                       |                  |                   |
| Grants Other Local Units                       | 36,065            |                  |                      |                     |                |                       |                  |                   |
| Shared Revenue/Other Local                     | 26,000            |                  |                      |                     | 244,529        |                       |                  |                   |
| Pmts. From Other Loc. Units                    |                   |                  |                      |                     |                |                       |                  |                   |
| <b>Total</b>                                   | <b>3,145,565</b>  | -                | -                    | -                   | <b>244,529</b> | -                     | -                | -                 |
| <b>Charges for Services</b>                    |                   |                  |                      |                     |                |                       |                  |                   |
| General Government                             | 51,900            |                  |                      |                     |                |                       |                  |                   |
| Public Safety                                  | 1,700             |                  |                      |                     |                |                       |                  |                   |
| Physical Environment                           |                   |                  |                      | 1,700,000           |                |                       | 1,700,000        |                   |
| Human Services                                 |                   |                  |                      |                     |                |                       |                  |                   |
| Culture/Recreation                             | 177,000           |                  |                      |                     |                |                       |                  |                   |
| <b>Total</b>                                   | <b>230,600</b>    | -                | -                    | <b>1,700,000</b>    | -              | -                     | <b>1,700,000</b> | -                 |
| <b>Fines &amp; Forfeitures</b>                 |                   |                  |                      |                     |                |                       |                  |                   |
| Court Fines                                    | 161,300           | 13,700           |                      |                     |                |                       |                  |                   |
| Violation-Local Ordinance                      | 115,730           |                  |                      |                     |                |                       |                  |                   |
| Other Fines & Forfeitures                      | 15,000            |                  |                      |                     |                |                       |                  |                   |
| <b>Total</b>                                   | <b>292,030</b>    | <b>13,700</b>    | -                    | -                   | -              | -                     | -                | -                 |
| <b>Miscellaneous Revenue</b>                   |                   |                  |                      |                     |                |                       |                  |                   |
| Interest Earnings                              | 62,500            | 100              | 200                  | 14,500              | -              |                       | -                |                   |
| Sale/Comp-Loss of Assets                       |                   |                  |                      |                     |                |                       |                  |                   |
| Other Miscellaneous Revenue                    | 312,800           |                  | 34,000               |                     |                |                       | -                | 355,735           |
| <b>Total</b>                                   | <b>375,300</b>    | <b>100</b>       | <b>34,200</b>        | <b>14,500</b>       | -              | -                     | -                | <b>355,735</b>    |
| <b>Other Financing Sources</b>                 |                   |                  |                      |                     |                |                       |                  |                   |
| Interfund Transfer                             | 3,540,383         |                  |                      |                     | 156,500        |                       |                  | 12,200            |
| Debt Proceeds                                  |                   |                  |                      |                     |                |                       |                  |                   |
| Fund Balance Carryover                         | -                 | (3,500)          | (203,883)            | 2,793               | (64,433)       | 2,750,057             | 126,175          | 23,319            |
| <b>Total</b>                                   | <b>3,540,383</b>  | <b>(3,500)</b>   | <b>(203,883)</b>     | <b>2,793</b>        | <b>92,067</b>  | <b>2,750,057</b>      | <b>126,175</b>   | <b>35,519</b>     |
| <b>Total Revenues</b>                          | <b>16,938,643</b> | <b>10,300</b>    | <b>410,317</b>       | <b>1,717,293</b>    | <b>336,596</b> | <b>4,391,257</b>      | <b>1,826,175</b> | <b>391,254</b>    |

Special Revenue Funds  
Debt Service Fund  
Capital  
Water & Sewer Fund

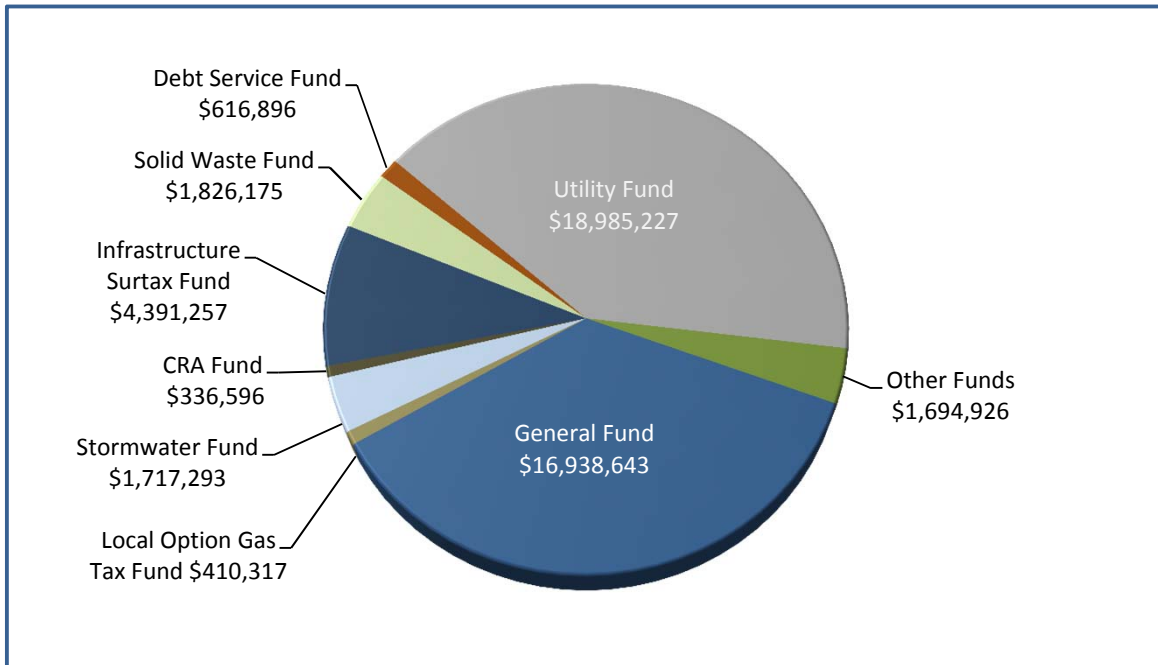


## REVENUES BY SOURCE SUMMARY ALL APPROPRIATED FUNDS

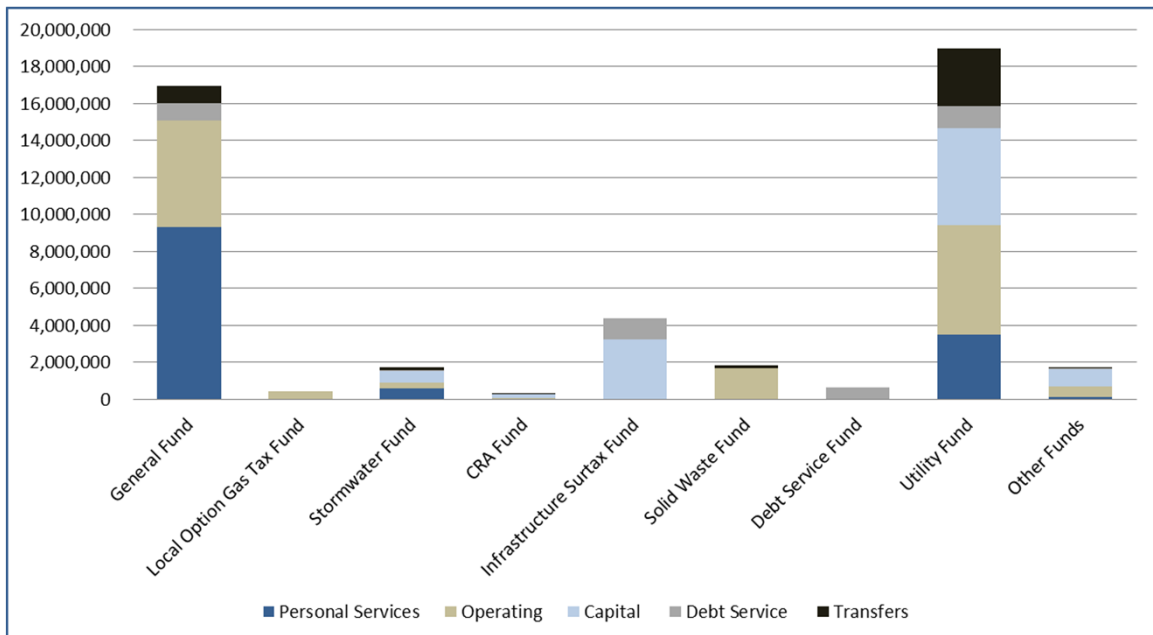
|  | Building<br>Safety<br>Fund | Debt<br>Service<br>Fund | Equipment<br>Replace.<br>Fund | Water &<br>Sewer<br>Utility | W & S<br>Capital<br>Improv. | Golf<br>Course<br>Fund | Total<br>Funds    |
|--|----------------------------|-------------------------|-------------------------------|-----------------------------|-----------------------------|------------------------|-------------------|
| <b>Taxes</b>                                   |                            |                         |                               |                             |                             |                        |                   |
| Ad Valorem Taxes                               |                            |                         |                               |                             |                             |                        | 3,666,915         |
| Utility & Telecommunication Taxes              |                            |                         |                               |                             |                             |                        | 3,328,350         |
| Business Tax Receipts                          |                            |                         |                               |                             |                             |                        | 220,000           |
| Sales & Use Taxes                              |                            |                         |                               |                             |                             |                        | 2,221,200         |
| <b>Total</b>                                   | -                          | -                       | -                             | -                           | -                           | -                      | <b>9,436,465</b>  |
| <b>Permits, Fees &amp; Special Assessments</b> |                            |                         |                               |                             |                             |                        |                   |
| Franchise Fees                                 |                            |                         |                               |                             |                             |                        | 2,121,500         |
| Building Permits                               | 282,530                    |                         |                               |                             |                             |                        | 282,530           |
| Other Licenses & Permits                       |                            |                         |                               |                             |                             |                        | 18,000            |
| <b>Total</b>                                   | <b>282,530</b>             | -                       | -                             | -                           | -                           | -                      | <b>2,422,030</b>  |
| <b>Intergovernmental Revenue</b>               |                            |                         |                               |                             |                             |                        |                   |
| Federal Grants                                 |                            |                         |                               |                             |                             |                        |                   |
| State Grants                                   |                            |                         |                               |                             |                             |                        |                   |
| State Shared Revenue                           |                            |                         |                               |                             |                             |                        | 3,083,500         |
| Grants Other Local Units                       |                            |                         |                               |                             |                             |                        | 36,065            |
| Shared Revenue/Other Local                     |                            |                         |                               |                             |                             |                        | 270,529           |
| Pmts. From Other Loc. Units                    |                            |                         |                               |                             |                             |                        |                   |
| <b>Total</b>                                   | -                          | -                       | -                             | -                           | -                           | -                      | <b>3,390,094</b>  |
| <b>Charges for Services</b>                    |                            |                         |                               |                             |                             |                        |                   |
| General Government                             |                            |                         |                               |                             |                             |                        | 51,900            |
| Public Safety                                  |                            |                         |                               |                             |                             |                        | 1,700             |
| Physical Environment                           |                            |                         |                               | 17,372,671                  | 81,420                      |                        | 20,854,091        |
| Human Services                                 |                            |                         |                               |                             |                             |                        |                   |
| Culture/Recreation                             |                            |                         |                               |                             |                             |                        | 177,000           |
| <b>Total</b>                                   | -                          | -                       | -                             | <b>17,372,671</b>           | <b>81,420</b>               | -                      | <b>21,084,691</b> |
| <b>Fines &amp; Forfeitures</b>                 |                            |                         |                               |                             |                             |                        |                   |
| Court Fines                                    |                            |                         |                               |                             |                             |                        | 175,000           |
| Violation-Local Ordinance                      |                            |                         |                               |                             |                             |                        | 115,730           |
| Other Fines & Forfeitures                      |                            |                         |                               | 478,136                     |                             |                        | 493,136           |
| <b>Total</b>                                   | -                          | -                       | -                             | <b>478,136</b>              | -                           | -                      | <b>783,866</b>    |
| <b>Miscellaneous Revenue</b>                   |                            |                         |                               |                             |                             |                        |                   |
| Interest Earnings                              | 615                        |                         |                               |                             | 5,500                       |                        | 83,415            |
| Sale/Comp-Loss of Assets                       |                            |                         |                               |                             |                             |                        |                   |
| Other Miscellaneous Revenue                    |                            |                         |                               | 179,400                     |                             |                        | 881,935           |
| <b>Total</b>                                   | <b>615</b>                 | -                       | -                             | <b>179,400</b>              | <b>5,500</b>                | -                      | <b>965,350</b>    |
| <b>Other Financing Sources</b>                 |                            |                         |                               |                             |                             |                        |                   |
| Interfund Transfer                             |                            | 616,896                 |                               |                             |                             | 162,380                | 4,488,359         |
| Debt Proceeds                                  |                            |                         | 938,100                       |                             |                             |                        | 938,100           |
| Fund Balance Carryover                         | 9,746                      | -                       | -                             | 954,842                     | (86,920)                    | (100,000)              | 3,408,196         |
| <b>Total</b>                                   | <b>9,746</b>               | <b>616,896</b>          | <b>938,100</b>                | <b>954,842</b>              | <b>(86,920)</b>             | <b>62,380</b>          | <b>8,834,655</b>  |
| <b>Total Revenues</b>                          | <b>292,891</b>             | <b>616,896</b>          | <b>938,100</b>                | <b>18,985,049</b>           | <b>-</b>                    | <b>62,380</b>          | <b>46,917,151</b> |



### Revenues by Fund



### Expenditures by Fund





## SOURCES AND USES OF FUNDS SUMMARY ALL APPROPRIATED FUNDS

|                              | General Fund      | Police Education | Local Option Gas Tax Fund | Stormwater Utility Fund | Community Redevelopment Agency Fund |
|------------------------------|-------------------|------------------|---------------------------|-------------------------|-------------------------------------|
| <b>SOURCES OF FUNDS</b>      |                   |                  |                           |                         |                                     |
| Taxes                        | 7,215,265         |                  | 580,000                   |                         |                                     |
| Licenses & Permits           | 2,139,500         |                  |                           |                         |                                     |
| Intergovernmental Revenue    | 3,145,565         |                  |                           |                         | 244,529                             |
| Charges for Services         | 230,600           |                  |                           | 1,700,000               |                                     |
| Fines & Forfeitures          | 292,030           | 13,700           |                           |                         |                                     |
| Miscellaneous Revenue        | 375,300           | 100              | 34,200                    | 14,500                  | -                                   |
| Interfund Transfers          | 3,540,383         |                  |                           |                         | 156,500                             |
| Debt Proceeds                |                   |                  |                           |                         |                                     |
| Fund Balance - Revenues      | -                 | (3,500)          | (203,883)                 | 2,793                   | (64,433)                            |
| <b>TOTAL SOURCES</b>         | <b>16,938,643</b> | <b>10,300</b>    | <b>410,317</b>            | <b>1,717,293</b>        | <b>336,596</b>                      |
| <b>USES OF FUNDS</b>         |                   |                  |                           |                         |                                     |
| General Government           | 5,911,565         |                  |                           |                         | 70,750                              |
| Public Safety                | 6,203,337         | 10,300           |                           |                         |                                     |
| Water & Sewer Administration |                   |                  |                           |                         |                                     |
| Distribution & Collection    |                   |                  |                           |                         |                                     |
| Lift Stations                |                   |                  |                           |                         |                                     |
| Water Reclamation            |                   |                  |                           |                         |                                     |
| Water Production             |                   |                  |                           |                         |                                     |
| Physical Environment         | -                 |                  |                           | 879,004                 |                                     |
| Economic Environment         | 236,276           |                  |                           |                         |                                     |
| Transportation               | 1,105,857         |                  | 410,317                   |                         |                                     |
| Culture/Recreation           | 1,608,022         |                  |                           |                         |                                     |
| Capital Outlay               | 16,000            |                  | -                         | 630,000                 | 200,000                             |
| Debt Service                 | 909,610           |                  |                           | 57,626                  |                                     |
| Interfund Transfers Out      | 947,976           |                  |                           | 150,663                 | 65,846                              |
| <b>TOTAL USES</b>            | <b>16,938,643</b> | <b>10,300</b>    | <b>410,317</b>            | <b>1,717,293</b>        | <b>336,596</b>                      |



## SOURCES AND USES OF FUNDS SUMMARY ALL APPROPRIATED FUNDS

|                              | Infrastructure<br>Surtax<br>Fund | Solid Waste<br>Fund | Street Light<br>Fund | Building<br>Fund | Debt<br>Service<br>Fund | Equipment<br>Replacement<br>Fund |
|------------------------------|----------------------------------|---------------------|----------------------|------------------|-------------------------|----------------------------------|
| <b>SOURCES OF FUNDS</b>      |                                  |                     |                      |                  |                         |                                  |
| Taxes                        | 1,641,200                        |                     |                      |                  |                         |                                  |
| Licenses & Permits           |                                  |                     |                      | 282,530          |                         |                                  |
| Intergovernmental Revenue    | -                                |                     |                      |                  |                         |                                  |
| Charges for Services         |                                  | 1,700,000           |                      |                  |                         |                                  |
| Fines & Forfeitures          |                                  |                     |                      |                  |                         |                                  |
| Miscellaneous Revenue        |                                  | -                   | 355,735              | 615              |                         |                                  |
| Interfund Transfers          |                                  |                     | 12,200               |                  | 616,896                 | -                                |
| Debt Proceeds                |                                  |                     |                      |                  |                         | 938,100                          |
| Fund Balance - Revenues      | 2,750,057                        | 126,175             | 23,319               | 9,746            |                         |                                  |
| <b>TOTAL SOURCES</b>         | 4,391,257                        | 1,826,175           | 391,254              | 292,891          | 616,896                 | 938,100                          |
| <b>USES OF FUNDS</b>         |                                  |                     |                      |                  |                         |                                  |
| General Government           |                                  |                     |                      |                  |                         |                                  |
| Public Safety                |                                  |                     |                      |                  |                         |                                  |
| Water & Sewer Administration |                                  |                     |                      |                  |                         |                                  |
| Distribution & Collection    |                                  |                     |                      |                  |                         |                                  |
| Lift Stations                |                                  |                     |                      |                  |                         |                                  |
| Water Reclamation            |                                  |                     |                      |                  |                         |                                  |
| Water Production             |                                  |                     |                      |                  |                         |                                  |
| Physical Environment         |                                  | 1,655,560           |                      |                  |                         |                                  |
| Economic Environment         |                                  |                     |                      |                  |                         |                                  |
| Transportation               |                                  |                     | 391,254              |                  |                         |                                  |
| Culture/Recreation           |                                  |                     |                      |                  |                         |                                  |
| Capital Outlay               | 3,236,342                        | -                   |                      |                  |                         | 938,100                          |
| Debt Service                 | 1,154,915                        |                     |                      |                  | 616,896                 |                                  |
| Interfund Transfers Out      |                                  | 170,615             |                      | 28,184           |                         |                                  |
| <b>TOTAL USES</b>            | 4,391,257                        | 1,826,175           | 391,254              | 292,891          | 616,896                 | 938,100                          |



## SOURCES AND USES OF FUNDS SUMMARY ALL APPROPRIATED FUNDS

|                              | W & S<br>Utility<br>Fund | W & S Capital<br>Improv.<br>Fund | Golf Course<br>Fund | Total<br>Funds |
|------------------------------|--------------------------|----------------------------------|---------------------|----------------|
| <b>SOURCES OF FUNDS</b>      |                          |                                  |                     |                |
| Taxes                        |                          |                                  |                     | 9,436,465      |
| Licenses & Permits           |                          |                                  |                     | 2,422,030      |
| Intergovernmental Revenue    |                          |                                  |                     | 3,390,094      |
| Charges for Services         | 17,372,671               | 81,420                           |                     | 21,084,691     |
| Fines & Forfeitures          | 478,136                  |                                  |                     | 783,866        |
| Miscellaneous Revenue        | 179,400                  | 5,500                            |                     | 965,350        |
| Interfund Transfers          |                          |                                  | 162,380             | 4,488,359      |
| Debt Proceeds                |                          |                                  |                     | 938,100        |
| Fund Balance - Revenues      | 954,842                  | (86,920)                         | (100,000)           | 3,408,196      |
| <b>TOTAL SOURCES</b>         | 18,985,049               | -                                | 62,380              | 46,917,151     |
| <b>USES OF FUNDS</b>         |                          |                                  |                     |                |
| General Government           |                          |                                  |                     | 5,982,315      |
| Public Safety                |                          |                                  |                     | 6,478,344      |
| Water & Sewer Administration | 2,446,019                |                                  |                     | 2,446,019      |
| Distribution & Collection    | 1,695,019                |                                  |                     | 1,695,019      |
| Lift Stations                | 683,642                  |                                  |                     | 683,642        |
| Water Reclamation            | 3,140,907                |                                  |                     | 3,140,907      |
| Water Production             | 1,464,038                |                                  |                     | 1,464,038      |
| Physical Environment         |                          |                                  |                     | 2,534,564      |
| Economic Environment         |                          |                                  |                     | 236,276        |
| Transportation               |                          |                                  |                     | 1,907,428      |
| Culture/Recreation           |                          |                                  |                     | 1,608,022      |
| Capital Outlay               | 5,226,000                |                                  |                     | 10,246,442     |
| Debt Service                 | 1,204,349                |                                  | 62,380              | 4,005,776      |
| Interfund Transfers Out      | 3,125,075                |                                  |                     | 4,488,359      |
| <b>TOTAL USES</b>            | 18,985,049               | -                                | 62,380              | 46,917,151     |





**EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY FUND**

**ALL APPROPRIATED FUNDS**

| <b>FUND / DIVISION</b>                               | <b>FY 2017<br/>PROPOSED<br/>SALARIES</b> | <b>FY 2017<br/>PROPOSED<br/>OPERATING</b> | <b>FY 2017<br/>PROPOSED<br/>CAPITAL</b> | <b>FY 2017<br/>PROPOSED<br/>DEBT SERV</b> | <b>FY 2017<br/>PROPOSED<br/>TRANSFERS</b> | <b>FY 2017<br/>PROPOSED<br/>TOTAL</b> |
|--|--|---|---|---|---|---------------------------------------|
| <b>GENERAL FUND:</b>                                 |  |   |   |   |   |                                       |
| City Commission                                      | 69,671                                   | 31,250                                    | -                                       | -   | -   | 100,921                               |
| City Manager/City Clerk                              | 457,784                                  | 62,050                                    | -                                       | -   | -   | 519,834                               |
| Legal  | -  | 232,000                                   | -                                       | -   | -   | 232,000                               |
| Human Resources                                      | 265,581                                  | 159,050                                   | -                                       | -   | -   | 424,631                               |
| Accounting   | 470,575                                  | 104,060                                   | -                                       | -   | -   | 574,635                               |
| Purchasing   | 141,293                                  | 7,150                                     | -                                       | -   | -   | 148,443                               |
| Information Systems                                  | 244,089                                  | 913,900                                   | -                                       | 62,999                                    | -   | 1,220,988                             |
| Office of Management & Budget                        | 64,524                                   | 5,100                                     | -                                       | -   | -   | 69,624                                |
| Non-Departmental                                     | -  | 1,632,432                                 | -                                       | 515,000                                   | 947,976                                   | 3,095,408                             |
| Planning   | 487,530                                  | 143,850                                   | -                                       | -   | -   | 631,380                               |
| Economic Development                                 | 90,726                                   | 145,550                                   | -                                       | -   | -   | 236,276                               |
| Code Compliance                                      | 219,807                                  | 41,100                                    | -                                       | -   | -   | 260,907                               |
| Parks and Maintenance                                | 445,012                                  | 391,260                                   | -                                       | 72,456                                    | -   | 908,728                               |
| Recreation   | 493,450                                  | 278,300                                   | -                                       | 15,120                                    | -   | 786,870                               |
| Police   | 4,922,627                                | 1,019,803                                 | -                                       | 97,697                                    | -   | 6,040,127                             |
| Streets Maintenance                                  | 598,676                                  | 342,310                                   | -                                       | 75,116                                    | -   | 1,016,102                             |
| Fleet Maintenance                                    | 146,921                                  | 17,950                                    | 16,000                                  | -   | -   | 180,871                               |
| City Facilities                                      | 164,579                                  | 255,097                                   | -                                       | 71,222                                    | -   | 490,898                               |
| <b>GENERAL FUND TOTAL</b>                            | <b>9,282,845</b>                         | <b>5,782,212</b>                          | <b>16,000</b>                           | <b>909,610</b>                            | <b>947,976</b>                            | <b>16,938,643</b>                     |
| <b>POLICE EDUCATION FUND</b>                         | <b>-</b>                                 | <b>10,300</b>                             | <b>-</b>                                | <b>-</b>                                  | <b>-</b>                                  | <b>10,300</b>                         |
| <b>LOCAL OPTION GAS TAX FUND</b>                     | <b>-</b>                                 | <b>410,317</b>                            | <b>-</b>                                | <b>-</b>                                  | <b>-</b>                                  | <b>410,317</b>                        |
| <b>STORMWATER UTILITY FUND</b>                       | <b>581,504</b>                           | <b>297,500</b>                            | <b>630,000</b>                          | <b>57,626</b>                             | <b>150,663</b>                            | <b>1,717,293</b>                      |
| <b>COMMUNITY REDEVELOPMENT<br/>AGENCY FUND (CRA)</b> | <b>-</b>                                 | <b>70,750</b>                             | <b>200,000</b>                          | <b>-</b>                                  | <b>65,846</b>                             | <b>336,596</b>                        |
| <b>INFRASTRUCTURE SURTAX FUND</b>                    | <b>-</b>                                 | <b>-</b>                                  | <b>3,236,342</b>                        | <b>1,154,915</b>                          | <b>-</b>                                  | <b>4,391,257</b>                      |
| <b>SOLID WASTE FUND</b>                              | <b>-</b>                                 | <b>1,655,560</b>                          | <b>-</b>                                | <b>-</b>                                  | <b>170,615</b>                            | <b>1,826,175</b>                      |
| <b>STREET LIGHT FUND</b>                             | <b>-</b>                                 | <b>391,254</b>                            | <b>-</b>                                | <b>-</b>                                  | <b>-</b>                                  | <b>391,254</b>                        |
| <b>BUILDING SAFETY FUND</b>                          | <b>96,507</b>                            | <b>168,200</b>                            | <b>-</b>                                | <b>-</b>                                  | <b>28,184</b>                             | <b>292,891</b>                        |
| <b>DEBT SERVICE FUND</b>                             | <b>-</b>                                 | <b>-</b>                                  | <b>-</b>                                | <b>616,896</b>                            | <b>-</b>                                  | <b>616,896</b>                        |



**EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY FUND**

**ALL APPROPRIATED FUNDS**

| <b>FUND / DIVISION</b>              | <b>FY 2017<br/>PROPOSED<br/>SALARIES</b> | <b>FY 2017<br/>PROPOSED<br/>OPERATING</b> | <b>FY 2017<br/>PROPOSED<br/>CAPITAL</b> | <b>FY 2017<br/>PROPOSED<br/>DEBT SERV</b> | <b>FY 2017<br/>PROPOSED<br/>TRANSFERS</b> | <b>FY 2017<br/>PROPOSED<br/>TOTAL</b> |
|-------------------------------------|--|---|---|---|---|---------------------------------------|
| <b>EQUIPMENT REPLACEMENT FUND:</b>  |  |   |   |   |   |                                       |
| Streets Maintenance                 | -  | -   | 133,200                                 | -   | -   | 133,200                               |
| Police                              | -  | -   | 286,000                                 | -   | -   | 286,000                               |
| Information Systems                 | -  | -   | 300,000                                 | -   | -   | 300,000                               |
| Facilities                          | -  | -   | 58,800                                  | -   | -   | 58,800                                |
| Parks and Maintenance               | -  | -   | 160,100                                 | -   | -   | 160,100                               |
| <b>EQUIP REPLACEMENT FUND TOTAL</b> | <b>-</b>                                 | <b>-</b>                                  | <b>938,100</b>                          | <b>-</b>                                  | <b>-</b>                                  | <b>938,100</b>                        |
| <b>WATER AND SEWER FUND:</b>        |  |   |   |   |   |                                       |
| Customer Service                    | 294,199                                  | 162,700                                   | -                                       | -   | -   | 456,899                               |
| Inventory Control                   | 48,185                                   | 6,300                                     | -                                       | -   | -   | 54,485                                |
| Meter Service                       | 145,225                                  | 212,000                                   | -                                       | -   | -   | 357,225                               |
| Administration                      | 796,160                                  | 109,750                                   | 26,000                                  | -   | -   | 931,910                               |
| Distribution And Collection         | 875,269                                  | 819,750                                   | 3,000,034                               | -   | -   | 4,695,053                             |
| Lift Stations                       | 320,992                                  | 362,650                                   | 466,000                                 | -   | -   | 1,149,642                             |
| Water Reclamation                   | 489,907                                  | 2,651,000                                 | 825,000                                 | -   | -   | 3,965,907                             |
| Water Production                    | 504,298                                  | 959,740                                   | 908,966                                 | -   | -   | 2,373,004                             |
| Non-Departmental                    | -  | 671,500                                   | -                                       | 1,204,349                                 | 3,125,075                                 | 5,000,924                             |
| <b>WATER &amp; SEWER FUND TOTAL</b> | <b>3,474,235</b>                         | <b>5,955,390</b>                          | <b>5,226,000</b>                        | <b>1,204,349</b>                          | <b>3,125,075</b>                          | <b>18,985,049</b>                     |
| <b>GOLF COURSE FUND</b>             | <b>-</b>                                 | <b>-</b>                                  | <b>-</b>                                | <b>62,380</b>                             | <b>-</b>                                  | <b>62,380</b>                         |
| <b>TOTAL ALL FUNDS</b>              | <b>13,435,091</b>                        | <b>14,741,483</b>                         | <b>10,246,442</b>                       | <b>4,005,776</b>                          | <b>4,488,359</b>                          | <b>46,917,151</b>                     |



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

| DEPARTMENT/DIVISION                         | SALARIES         | OPERATING EXPENDITURES | CAPITAL OUTLAY | DEBT SERVICE     | TRANSFERS        | TOTAL FUNDS      |
|---|------------------|------------------------|----------------|------------------|------------------|------------------|
| <b>ADMINISTRATION DEPARTMENT</b>            |                  |                        |                |                  |                  |                  |
| City Commission                             | 69,671           | 31,250                 | -              | -                | -                | 100,921          |
| City Manager/City Clerk                     | 457,784          | 62,050                 | -              | -                | -                | 519,834          |
| Legal                                       | -                | 232,000                | -              | -                | -                | 232,000          |
| Human Resources                             | 265,581          | 159,050                | -              | -                | -                | 424,631          |
| <b>ADMINISTRATION DEPARTMENT TOTAL</b>      | <b>793,036</b>   | <b>484,350</b>         | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>1,277,386</b> |
| <b>COMMUNITY DEVELOPMENT DEPT.</b>          |                  |                        |                |                  |                  |                  |
| Planning                                    | 487,530          | 143,850                | -              | -                | -                | 631,380          |
| Economic Development                        | 90,726           | 145,550                | -              | -                | -                | 236,276          |
| Code Compliance                             | 219,807          | 41,100                 | -              | -                | -                | 260,907          |
| Community Redevelopment Agency              | -                | 70,750                 | 200,000        | -                | 65,846           | 336,596          |
| Building Safety Bureau                      | 96,507           | 168,200                | -              | -                | 28,184           | 292,891          |
| <b>COMMUNITY DEVELOPMENT DEPT. TOTAL</b>    | <b>894,570</b>   | <b>569,450</b>         | <b>200,000</b> | <b>-</b>         | <b>94,030</b>    | <b>1,758,050</b> |
| <b>FINANCE DEPARTMENT</b>                   |                  |                        |                |                  |                  |                  |
| Accounting                                  | 470,575          | 104,060                | -              | -                | -                | 574,635          |
| Information Systems                         | 244,089          | 913,900                | -              | 62,999           | -                | 1,220,988        |
| Purchasing                                  | 141,293          | 7,150                  | -              | -                | -                | 148,443          |
| Office of Management & Budget               | 64,524           | 5,100                  | -              | -                | -                | 69,624           |
| Equipment Replacement - Information Systems | -                | -                      | 300,000        | -                | -                | 300,000          |
| Customer Service                            | 294,199          | 162,700                | -              | -                | -                | 456,899          |
| Meter Service                               | 145,225          | 212,000                | -              | -                | -                | 357,225          |
| Inventory Control                           | 48,185           | 6,300                  | -              | -                | -                | 54,485           |
| <b>FINANCE DEPARTMENT TOTAL</b>             | <b>1,408,090</b> | <b>1,411,210</b>       | <b>300,000</b> | <b>62,999</b>    | <b>-</b>         | <b>3,182,299</b> |
| <b>NON-DEPARTMENTAL</b>                     |                  |                        |                |                  |                  |                  |
| General Fund                                | -                | 1,632,432              | -              | 515,000          | 947,976          | 3,095,408        |
| Debt Service Fund                           | -                | -                      | -              | 616,896          | -                | 616,896          |
| Water and Sewer Fund                        | -                | 671,500                | -              | 1,204,349        | 3,125,075        | 5,000,924        |
| <b>NON-DEPARTMENTAL TOTAL</b>               | <b>-</b>         | <b>2,303,932</b>       | <b>-</b>       | <b>2,336,245</b> | <b>4,073,051</b> | <b>8,713,228</b> |
| <b>POLICE DEPARTMENT</b>                    |                  |                        |                |                  |                  |                  |
| Police                                      | 4,922,627        | 1,019,803              | -              | 97,697           | -                | 6,040,127        |
| Police Education Fund                       | -                | 10,300                 | -              | -                | -                | 10,300           |
| Equipment Replacement Fund                  | -                | -                      | 286,000        | -                | -                | 286,000          |
| <b>POLICE DEPARTMENT</b>                    | <b>4,922,627</b> | <b>1,030,103</b>       | <b>286,000</b> | <b>97,697</b>    | <b>-</b>         | <b>6,336,427</b> |

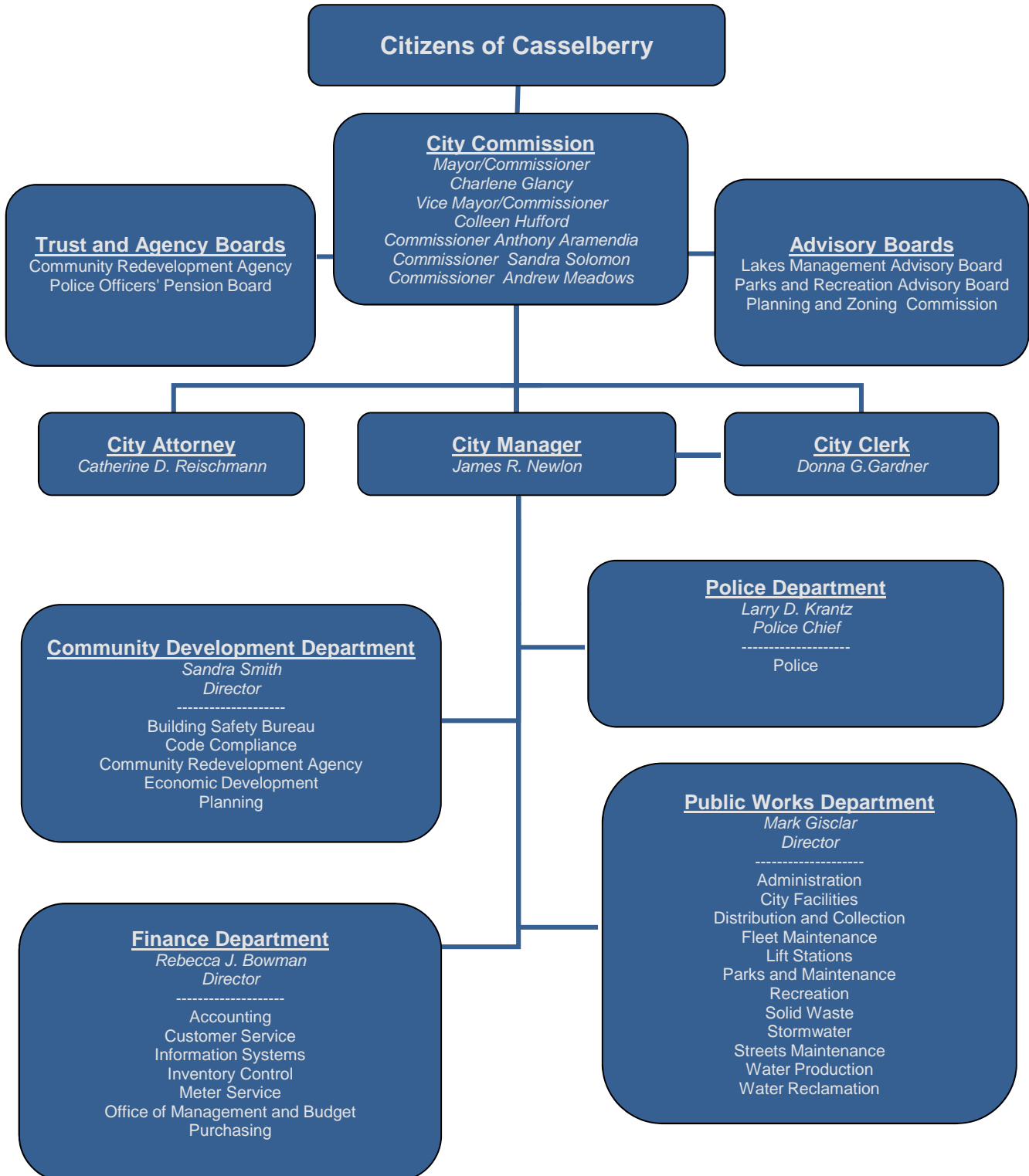


**EXPENDITURES BY OBJECT CATEGORY SUMMARY - BY DEPARTMENT**  
**ALL APPROPRIATED FUNDS**

| <b>DEPARTMENT/DIVISION</b>                | <b>SALARIES</b>   | <b>OPERATING EXPENDITURES</b> | <b>CAPITAL OUTLAY</b> | <b>DEBT SERVICE</b> | <b>TRANSFERS</b> | <b>TOTAL FUNDS</b> |
|---|-------------------|-------------------------------|-----------------------|---------------------|------------------|--------------------|
| <b>PUBLIC WORKS DEPARTMENT</b>            |                   |                               |                       |                     |                  |                    |
| Parks and Maintenance                     | 445,012           | 391,260                       | -                     | 72,456              | -                | 908,728            |
| Recreation                                | 493,450           | 278,300                       | -                     | 15,120              | -                | 786,870            |
| City Facilities                           | 164,579           | 255,097                       | -                     | 71,222              | -                | 490,898            |
| Streets Maintenance                       | 598,676           | 342,310                       | -                     | 75,116              | -                | 1,016,102          |
| Fleet Maintenance                         | 146,921           | 17,950                        | 16,000                | -                   | -                | 180,871            |
| Solid Waste Fund                          | -                 | 1,655,560                     | -                     | -                   | 170,615          | 1,826,175          |
| Local Option Gas Tax Fund                 | -                 | 410,317                       | -                     | -                   | -                | 410,317            |
| Stormwater Utility Fund                   | 581,504           | 297,500                       | 630,000               | 57,626              | 150,663          | 1,717,293          |
| Infrastructure Surtax Fund                | -                 | -                             | 3,236,342             | 1,154,915           | -                | 4,391,257          |
| Street Light Fund                         | -                 | 391,254                       | -                     | -                   | -                | 391,254            |
| Administration                            | 796,160           | 109,750                       | 26,000                | -                   | -                | 931,910            |
| Distribution And Collection               | 875,269           | 819,750                       | 3,000,034             | -                   | -                | 4,695,053          |
| Lift Stations                             | 320,992           | 362,650                       | 466,000               | -                   | -                | 1,149,642          |
| Water Reclamation                         | 489,907           | 2,651,000                     | 825,000               | -                   | -                | 3,965,907          |
| Water Production                          | 504,298           | 959,740                       | 908,966               | -                   | -                | 2,373,004          |
| Golf Course                               | -                 | -                             | -                     | 62,380              | -                | 62,380             |
| Equip Replacement - Facilities            | -                 | -                             | 58,800                | -                   | -                | 58,800             |
| Equip Replacement - Streets Maintenance   | -                 | -                             | 133,200               | -                   | -                | 133,200            |
| Equip Replacement - Parks and Maintenance | -                 | -                             | 160,100               | -                   | -                | 160,100            |
| <b>PUBLIC WORKS DEPARTMENT TOTAL</b>      | <b>5,416,768</b>  | <b>8,942,438</b>              | <b>9,460,442</b>      | <b>1,508,835</b>    | <b>321,278</b>   | <b>25,649,761</b>  |
| <b>ALL DEPARTMENTS TOTAL</b>              | <b>13,435,091</b> | <b>14,741,483</b>             | <b>10,246,442</b>     | <b>4,005,776</b>    | <b>4,488,359</b> | <b>46,917,151</b>  |



## Organizational Chart





| <b>DEPARTMENT/DIVISION</b>              | <b>FY 2017<br/>FULL-TIME</b> | <b>FY 2017<br/>PART-TIME</b> | <b>FY 2017<br/>FTE</b> |
|---|------------------------------|------------------------------|------------------------|
| <b>ADMINISTRATION DEPARTMENT</b>        |                              |                              |                        |
| City Commission                         | 0                            | 5                            | 2.5                    |
| City Manager/City Clerk                 | 4                            | 0                            | 4                      |
| Human Resources                         | 3                            | 0                            | 3                      |
| <b>COMMUNITY DEVELOPMENT DEPARTMENT</b> |                              |                              |                        |
| Building Safety Bureau                  | 1                            | 0                            | 1                      |
| Code Compliance                         | 3                            | 1                            | 3.5                    |
| Economic Development                    | 1                            | 0                            | 1                      |
| Planning                                | 6                            | 0                            | 6                      |
| <b>FINANCE DEPARTMENT</b>               |                              |                              |                        |
| Accounting                              | 5                            | 1                            | 5.7                    |
| Customer Service                        | 5                            | 0                            | 5                      |
| Information Systems                     | 3                            | 0                            | 3                      |
| Inventory Control                       | 1                            | 0                            | 1                      |
| Meter Service                           | 3                            | 0                            | 3                      |
| Office of Management and Budget         | 1                            | 0                            | 1                      |
| Purchasing                              | 2                            | 0                            | 2                      |
| <b>POLICE DEPARTMENT</b>                |                              |                              |                        |
| Police                                  | 63                           | 0                            | 63                     |
| <b>PUBLIC WORKS DEPARTMENT</b>          |                              |                              |                        |
| Administration                          | 9                            | 0                            | 9                      |
| City Facilities                         | 3                            | 0                            | 3                      |
| Distribution and Collection             | 15                           | 0                            | 15                     |
| Lift Stations                           | 5                            | 0                            | 0                      |
| Fleet Maintenance                       | 2                            | 0                            | 2                      |
| Parks and Maintenance                   | 9                            | 1                            | 9.7                    |
| Recreation                              | 7                            | 0                            | 7                      |
| Stormwater                              | 8                            | 0                            | 8                      |
| Streets Maintenance                     | 12                           | 0                            | 12                     |
| Water Production                        | 7                            | 0                            | 7                      |
| Water Reclamation                       | 7                            | 0                            | 7                      |
| <b>TOTAL PERSONNEL</b>                  | <b>185</b>                   | <b>8</b>                     | <b>184.4</b>           |

Note: Fire Department merged with Seminole County effective 10/1/15



This page intentionally left blank.



# **ADMINISTRATION DEPARTMENT**



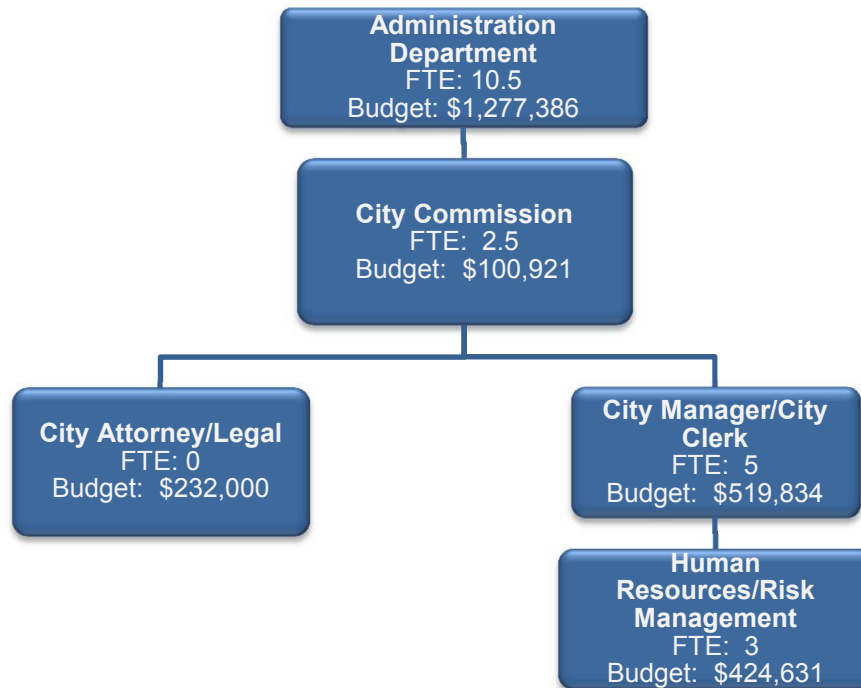
# ADMINISTRATION DEPARTMENT

## City Commission:

Charlene Glancy, Mayor/Commissioner  
Colleen Hufford, Vice Mayor/Commissioner  
Anthony Aramendia, Commissioner  
Andrew Meadows, Commissioner  
Sandra Solomon, 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.
- Adopts temporary legislative items such as the annual operating budget, contracts and agreements by resolution.
- Adopts 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 performs 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.

**Human Resources/Risk Management**

- Design and manage services that result in the most efficient and effective recruitment, selection, and retention of the City's work force.
- 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.

**BUDGET RESOURCES SUMMARY**

| <b>Division</b>         | <b>Personal Services</b> | <b>Operating Exp.</b> | <b>Capital Outlay</b> | <b>Debt Service</b> | <b>Transfers</b> | <b>Total Funds</b> | <b>Personnel FT / PT</b> |          |
|-------------------------|--------------------------|-----------------------|-----------------------|---------------------|------------------|--------------------|--------------------------|----------|
| <b>GENERAL FUND:</b>    |                          |                       |                       |                     |                  |                    |                          |          |
| City Commission         | 69,671                   | 31,250                | -                     | -                   | -                | 100,921            | -                        | 5        |
| City Manager/City Clerk | 457,784                  | 62,050                | -                     | -                   | -                | 519,834            | 4                        | -        |
| Legal                   | -                        | 232,000               | -                     | -                   | -                | 232,000            | -                        | -        |
| HR/Risk Management      | 265,581                  | 159,050               | -                     | -                   | -                | 424,631            | 3                        | -        |
| <b>TOTALS</b>           | <b>793,036</b>           | <b>484,350</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>         | <b>1,277,386</b>   | <b>7</b>                 | <b>5</b> |

**Narrative for Additional New (AN) Capital Outlay Items:**

**No Additional New Capital planned.**

**Significant Expenditure Changes (10% or \$1,000 or more)**

City Commission

- 31.00 Decreased to match anticipated spending.
- 47.00 Decreased to match anticipated spending.
- 49.00 Decreased to match anticipated spending.
- 55.00 Decreased to match anticipated spending.

City Manager/City Clerk

- 31.00 Decreased to match anticipated spending.
- 40.00 Decreased to match anticipated spending.
- 43.00 Increased to include record storage utility costs.
- 44.01 Decreased due to capital lease payoff.
- 51.00 Decreased to match anticipated spending.
- 56.00 Increase due to replacement chairs in conference room.

Legal

- 31.02 Decreased to match anticipated spending.
- 31.03 Decreased to match anticipated spending.



This page intentionally left blank.

**Fund:** General  
**Division:** City Commission  
**Program:** Legislative

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>     | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|---------------------|---------------------------|---------------------------|--|
|                  | Mayor/Commissioners | <u>5</u>                  | <u>5</u>                  | <u>5</u>                               |
|                  | <b>Total</b>        | <b><u>5</u></b>           | <b><u>5</u></b>           | <b><u>5</u></b>                        |
|                  | Full-Time           | -                         | -                         | -                                      |
|                  | Part-Time           | 5                         | 5                         | 5                                      |
|                  | <b>Total FTE's</b>  |                           |                           | <b>2.5</b>                             |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** City Commission (110)  
**Program:** Legislative (511)

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

| <b>Division/Detail</b>                             | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Actual</b> | <b>FY 2016<br/>Budget</b> | <b>FY 2017<br/>Proposed<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>PERSONAL SERVICES</b>                           |                           |                           |                           |  |
| 11.00 Executive Salaries                           | 44,738                    | 44,715                    | 45,593                    | 44,594                                 |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 13,845                    | 13,838                    | 13,800                    | 13,800                                 |
| 21.00 FICA Taxes                                   | 4,481                     | 4,479                     | 4,544                     | 4,467                                  |
| 22.05 Retirement Contribution - City Plan          | 6,711                     | 6,707                     | 6,839                     | 6,689                                  |
| 23.03 Life Insurance                               | 84                        | 84                        | 77                        | 75                                     |
| 24.00 Workers' Compensation                        | 69                        | 79                        | 45                        | 46                                     |
| <b>Total Personal Services</b>                     | <b>69,928</b>             | <b>69,902</b>             | <b>70,898</b>             | <b>69,671</b>                          |
| <b>OPERATING EXPENSES</b>                          |                           |                           |                           |  |
| 31.00 Professional Services                        | 544                       | -                         | 2,600                     | 500                                    |
| 40.00 Travel and Per Diem                          | 1,096                     | 875                       | 2,000                     | 1,500                                  |
| 47.00 Printing and Binding                         | 3,069                     | 2,348                     | 6,200                     | 10,000                                 |
| 48.00 Promotional Activities                       | 4,408                     | 212                       | 8,500                     | 9,000                                  |
| 49.00 Other Current Charges and Obligations        | 11,982                    | 10,416                    | 12,750                    | 2,250                                  |
| 52.00 Operating Supplies                           | 152                       | 17                        | 300                       | 300                                    |
| 54.00 Publications, Subscriptions, & Memberships   | 1,450                     | 3,555                     | 4,700                     | 4,700                                  |
| 55.00 Training                                     | 850                       | 4,170                     | 3,900                     | 2,000                                  |
| 56.00 Small Tools and Minor Equipment              | -                         | -                         | 1,000                     | 1,000                                  |
| <b>Total Operating Expenses</b>                    | <b>23,551</b>             | <b>21,593</b>             | <b>41,950</b>             | <b>31,250</b>                          |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>                              | <b>93,479</b>             | <b>91,495</b>             | <b>112,848</b>            | <b>100,921</b>                         |

**Fund:** General  
**Division:** City Manager/City Clerk  
**Program:** Executive

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>                         | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|---|---------------------------|---------------------------|--|
| CM               | City Manager                            | 1                         | 1                         | 1                                      |
| C15              | City Clerk                              | 1                         | 1                         | 1                                      |
| A49              | Executive Assistant to the City Manager | 1                         | 1                         | 1                                      |
| A33              | Staff Assistant II                      | 1                         | 1                         | 1                                      |
|                  | <b>Total</b>                            | <b>4</b>                  | <b>4</b>                  | <b>4</b>                               |
|                  | Full-Time                               | 4                         | 4                         | 4                                      |
|                  | Part-Time                               | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>                      |                           |                           | <b>4</b>                               |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** City Manager/City Clerk (120)  
**Program:** Executive (512)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 11.00 Executive Salaries                           | 202,846           | 217,262           | 224,204           | 230,931                       |
| 12.↔ Regular Salaries and Wages                    | 104,892           | 109,942           | 104,273           | 107,401                       |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 5,886             | 5,688             | 5,919             | 5,971                         |
| 14.00 Overtime                                     | -                 | 345               | -                 | -                             |
| 21.00 FICA Taxes                                   | 22,901            | 23,916            | 24,097            | 24,597                        |
| 22.01 Retirement Contribution - State Plan         | 13,592            | 14,714            | 14,701            | 15,578                        |
| 22.05 Retirement Contribution - City Plan          | 23,350            | 24,378            | 3,861             | 25,334                        |
| 22.06 Retirement Contribution - City Manager       | -                 | -                 | 20,734            | -                             |
| 23.00 Health Insurance                             | 28,048            | 41,928            | 36,613            | 27,244                        |
| 23.01 Disability Insurance                         | 944               | 1,282             | 6,241             | 6,428                         |
| 23.02 Supplemental Pay - Health Insurance Waiver   | 1,200             | 100               | -                 | -                             |
| 23.03 Life Insurance                               | 310               | 315               | 317               | 319                           |
| 24.00 Workers' Compensation                        | 355               | 439               | 327               | 348                           |
| 26.00 Matched Annuity                              | 10,606            | 11,635            | 13,139            | 13,533                        |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 100                           |
| <b>Total Personal Services</b>                     | <b>414,930</b>    | <b>451,944</b>    | <b>454,426</b>    | <b>457,784</b>                |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 31.00 Professional Services                        | 43,063            | 47,244            | 43,500            | 42,500                        |
| 40.00 Travel and Per Diem                          | 1,465             | -                 | 3,500             | 2,000                         |
| 41.00 Communications                               | 480               | 397               | 700               | 800                           |
| 43.00 Utilities                                    | -                 | -                 | -                 | 1,000                         |
| 44.01 Rentals and Leases - Capital Leases          | -                 | -                 | 6,574             | -                             |
| 46.00 Repairs and Maintenance                      | 713               | -                 | 1,000             | 500                           |
| 47.00 Printing and Binding                         | 467               | -                 | 1,500             | 500                           |
| 49.00 Other Current Charges and Obligations        | 657               | 1,293             | 1,950             | 1,450                         |
| 51.00 Office Supplies                              | 553               | 981               | 3,000             | 2,000                         |
| 52.00 Operating Supplies                           | 325               | -                 | 500               | 500                           |
| 54.00 Publications, Subscriptions, & Memberships   | 2,100             | 3,049             | 3,400             | 3,500                         |
| 55.00 Training                                     | 805               | 575               | 3,500             | 3,500                         |
| 56.00 Small Tools and Minor Equipment              | 377               | 79                | 500               | 3,800                         |
| <b>Total Operating Expenses</b>                    | <b>51,005</b>     | <b>53,618</b>     | <b>69,624</b>     | <b>62,050</b>                 |
| <b>CAPITAL OUTLAY TOTAL</b>                        | -                 | -                 | -                 | -                             |
| <b>DIVISION TOTAL</b>                              | <b>465,935</b>    | <b>505,562</b>    | <b>524,050</b>    | <b>519,834</b>                |



**Fund:** General  
**Division:** Legal  
**Program:** Legal Counsel

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Legal (140)  
**Program:** Legal Counsel (514)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>       |                           |                           |                           |  |
| 31.01 City Attorney             | 251,690                   | 281,853                   | 200,000                   | 200,000                                |
| 31.02 Labor Attorney            | 4,177                     | 36,377                    | 30,000                    | 25,000                                 |
| 31.03 Special Legal Counsel     | 31,955                    | 13,787                    | 8,000                     | 6,000                                  |
| 31.05 State Attorney's Office   | 100                       | 100                       | 1,000                     | 1,000                                  |
| <b>Total Operating Expenses</b> | <b><u>287,922</u></b>     | <b><u>332,117</u></b>     | <b><u>239,000</u></b>     | <b><u>232,000</u></b>                  |
| <b>DIVISION TOTAL</b>           | <b><u>287,922</u></b>     | <b><u>332,117</u></b>     | <b><u>239,000</u></b>     | <b><u>232,000</u></b>                  |

**Fund:** General  
**Division:** Human Resources/Risk Management  
**Program:** Financial and Administrative

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>                  | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|----------------------------------|---------------------------|---------------------------|--|
| C18              | Human Resources and Risk Manager | 1                         | 1                         | 1                                      |
| A47              | Human Resources Generalist       | -                         | 1                         | 1                                      |
|                  | Human Resources Coordinator      | 1                         | -                         | -                                      |
|                  | Health and Safety Coordinator    | 1                         | -                         | -                                      |
| A38              | Human Resources Specialist       | -                         | 1                         | 1                                      |
|                  | <b>Total</b>                     | <b>3</b>                  | <b>3</b>                  | <b>3</b>                               |
|                  | Full-Time                        | 3                         | 3                         | 3                                      |
|                  | Part-Time                        | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>               |                           |                           | <b>3</b>                               |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Human Resources/Risk Management (150)  
**Program:** Financial and Administrative (513)

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

| <b>Division/Detail</b>                           | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Actual</b> | <b>FY 2016<br/>Budget</b> | <b>FY 2017<br/>Proposed<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>PERSONAL SERVICES</b>                         |                           |                           |                           |  |
| 12.01 Regular Salaries and Wages                 | 163,264                   | 163,494                   | 193,792                   | 199,519                                |
| 21.00 FICA Taxes                                 | 12,070                    | 12,140                    | 14,827                    | 15,263                                 |
| 22.05 Retirement Contribution - City Plan        | 16,167                    | 15,321                    | 19,381                    | 19,952                                 |
| 23.00 Health Insurance                           | 26,331                    | 24,318                    | 27,459                    | 20,433                                 |
| 23.01 Disability Insurance                       | 590                       | 448                       | 3,682                     | 3,791                                  |
| 23.03 Life Insurance                             | 202                       | 177                       | 245                       | 247                                    |
| 24.00 Workers' Compensation                      | 626                       | 253                       | 193                       | 205                                    |
| 25.00 Unemployment Compensation                  | 414                       | -                         | -                         | -                                      |
| 26.00 Matched Annuity                            | 5,784                     | 5,613                     | 5,918                     | 6,096                                  |
| 28.00 Gift Cards/Service Awards                  | -                         | -                         | -                         | 75                                     |
| <b>Total Personal Services</b>                   | <b>225,448</b>            | <b>221,764</b>            | <b>265,497</b>            | <b>265,581</b>                         |
| <b>OPERATING EXPENSES</b>                        |                           |                           |                           |  |
| 31.00 Professional Services                      | 42,559                    | 77,844                    | 53,271                    | 53,300                                 |
| 34.00 Other Contractual Services                 | 58,087                    | 71,443                    | 40,000                    | 40,000                                 |
| 40.00 Travel and Per Diem                        | 3,125                     | 1,923                     | 2,000                     | 2,000                                  |
| 41.00 Communications                             | 801                       | 1,257                     | 1,040                     | 1,050                                  |
| 42.00 Freight & Postage                          | -                         | 233                       | 200                       | 200                                    |
| 46.00 Repairs and Maintenance                    | 200                       | 154                       | -                         | -                                      |
| 48.00 Promotional Activities                     | 1,455                     | 474                       | 1,500                     | 1,500                                  |
| 49.00 Other Current Charges and Obligations      | 25,288                    | 33,299                    | 29,100                    | 29,100                                 |
| 51.00 Office Supplies                            | 376                       | 950                       | 2,500                     | 2,500                                  |
| 52.00 Operating Supplies                         | 2,199                     | 4,987                     | 3,000                     | 3,000                                  |
| 54.00 Publications, Subscriptions, & Memberships | 3,351                     | 3,779                     | 3,000                     | 3,000                                  |
| 55.00 Training                                   | 47,739                    | 46,285                    | 22,900                    | 13,300                                 |
| 55.01 Training-Tuition Reimbursement             | -                         | -                         | -                         | 9,600                                  |
| 56.00 Small Tools and Minor Equipment            | 1,633                     | -                         | 500                       | 500                                    |
| <b>Total Operating Expenses</b>                  | <b>186,813</b>            | <b>242,628</b>            | <b>159,011</b>            | <b>159,050</b>                         |
| <b>CAPITAL OUTLAY TOTAL</b>                      | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>                            | <b>412,261</b>            | <b>464,392</b>            | <b>424,508</b>            | <b>424,631</b>                         |



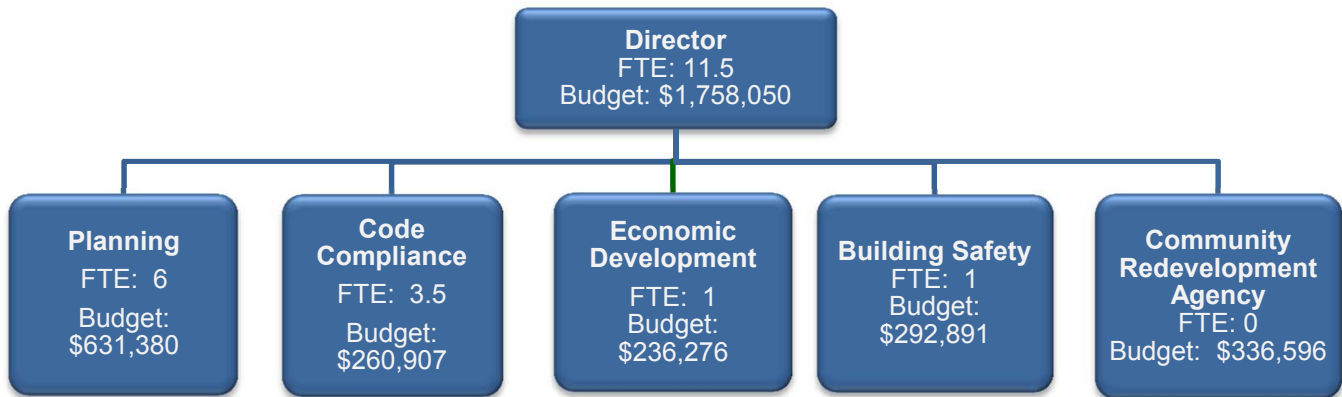
This page intentionally left blank.



# **COMMUNITY DEVELOPMENT DEPARTMENT**

# COMMUNITY DEVELOPMENT DEPARTMENT

Sandra Smith, Community Development Director



The Community Development Department generally formulates and coordinates the City's future growth and economic development through a series of interrelated programs. The Department supports three standing City boards that influence these development processes: Planning and Zoning Commission, Community Redevelopment Agency (CRA), and Code Enforcement Hearings with a Special Magistrate. In addition, the Department organizes two multi-departmental committees including the Development Team and the Development Review Committee (DRC). Staff also attends meetings of other agencies (e.g., Seminole County, MetroPlan Orlando and its subcommittees, Planning Technical Advisory Committee, East Central Florida Regional Planning Council, and professional organizations) to monitor critical regional development activities for impacts and opportunities to and for the City of Casselberry.

## Primary Community Development Department activities include:

### Planning

- Develop and promote economic development initiatives through the creation of new City visions and policy initiatives.
- Develop and administer growth management tools, including Comprehensive Plan and Unified Land Development Regulations.
- Work with various developers to assist with the development approval processes.
- Develop special studies to address specific needs, land development code updates, and mandatory growth management plan amendments.
- Pursue and administer the City's Neighborhood Grants program, Community Development Block Grants, economic development grants, and other grants, as applicable.
- Organize and administer the Business Tax Receipts program, including field investigations and license renewal.

### Building Safety Bureau

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

### Code Compliance

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

### Economic Development

- Administer the City's Community Redevelopment and Economic Development programs.
- Monitor the City's economic vitality via the City website by maintaining maps and vital economic development information that pertains to vacant lands by category, vacant buildings, web-based economic activity information, and business focus group coordination.

**BUDGET RESOURCE SUMMARY:**

| <b>Division</b>                     | <b>Personal Services</b> | <b>Operating Exp.</b> | <b>Capital Outlay</b> | <b>Debt Service</b> | <b>Transfers</b> | <b>Total Funds</b> | <b>Personnel FT / PT</b> |          |
|-------------------------------------|--------------------------|-----------------------|-----------------------|---------------------|------------------|--------------------|--------------------------|----------|
| <b>GENERAL FUND:</b>                |                          |                       |                       |                     |                  |                    |                          |          |
| Planning                            | 487,530                  | 143,850               | -                     | -                   | -                | 631,380            | 6                        | -        |
| Economic Development                | 90,726                   | 145,550               | -                     | -                   | -                | 236,276            | 1                        | -        |
| Code Compliance                     | 219,807                  | 41,100                | -                     | -                   | -                | 260,907            | 3                        | 1        |
| <b>COMMUNITY REDEVELOPMENT AGCY</b> | -                        | 70,750                | 200,000               | -                   | 65,846           | 336,596            | -                        | -        |
| <b>BUILDING SAFETY</b>              | 96,507                   | 168,200               | -                     | -                   | 28,184           | 292,891            | 1                        | -        |
| <b>TOTALS</b>                       | <b>894,570</b>           | <b>569,450</b>        |                       |                     | <b>94,030</b>    | <b>1,758,050</b>   | <b>11</b>                | <b>1</b> |



**Narrative for Additional New (AN) Capital Outlay Items:**

Community Redevelopment Agency

Anticipated land acquisition to promote development.

**Significant Expenditure Changes (10% change or \$1,000 or more):**

General Fund - Planning

- 31.00 Decreased to match anticipated expenditures.
- 49.00 Decreased to match anticipated expenditures.
- 55.00 Increase due to training for new employees.

General Fund - Economic Development

- 31.00 Decreased to match anticipated expenditures.
- 31.02 Increase due to Brownfield mitigation at the Police Station and the Shell Station

General Fund - Code Compliance

- 34.10 Decreased to match anticipated expenditures.
- 44.01 Decreased due to payoff of capital leases.
- 49.00 Decreased to match anticipated expenditures.
- 52.00 Decreased to match anticipated expenditures.
- 55.00 Decreased to match anticipated expenditures.

Community Redevelopment Agency

- 31.00 Increased to match anticipated expenditures.
- 49.00 Increased to match anticipated expenditures.
- 49.11 Decreased due to inactivity of the program.



This page intentionally left blank.

Fund: General  
 Division: Planning  
 Program: Comprehensive Planning

**POSITION SCHEDULE**

| <u>Pay Grade</u>   | <u>Position</u>                | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|--------------------|--------------------------------|---------------------------|---------------------------|--|
| D1                 | Community Development Director | 1                         | 1                         | 1                                      |
| C13                | Development Services Manager   | 1                         | 1                         | 1                                      |
| A45/C7             | Planner/Planner II             | 3                         | 3                         | 3                                      |
| A38                | Senior Staff Assistant         | 1                         | 1                         | 1                                      |
| <b>Total</b>       |                                | <b>6</b>                  | <b>6</b>                  | <b>6</b>                               |
| Full-Time          |                                | 6                         | 6                         | 6                                      |
| Part-Time          |                                | -                         | -                         | -                                      |
| <b>Total FTE's</b> |                                |                           |                           | <b>6</b>                               |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Planning (210)  
**Program:** Comprehensive Planning (515)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 11.00 Executive Salaries                           | 79,368            | 99,536            | 103,270           | 106,369                       |
| 12.01 Regular Salaries and Wages                   | 224,791           | 214,349           | 281,173           | 253,271                       |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 1,565             | 887               | 420               | 420                           |
| 14.00 Overtime                                     | 1,103             | 339               | 3,000             | 3,000                         |
| 21.00 FICA Taxes                                   | 23,124            | 23,514            | 29,672            | 27,774                        |
| 22.01 Retirement Contribution - State Plan         | 12,576            | 12,746            | 13,272            | 13,872                        |
| 22.05 Retirement Contribution - City Plan          | 19,838            | 21,000            | 28,417            | 25,627                        |
| 23.00 Health Insurance                             | 40,345            | 45,702            | 54,918            | 39,163                        |
| 23.01 Disability Insurance                         | 485               | 559               | 6,457             | 6,833                         |
| 23.03 Life Insurance                               | 390               | 387               | 498               | 486                           |
| 24.00 Workers' Compensation                        | 422               | 517               | 383               | 369                           |
| 25.00 Unemployment Compensation                    | -                 | 1,704             | -                 | -                             |
| 26.00 Matched Annuity                              | 7,825             | 6,546             | 10,136            | 10,196                        |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 150                           |
| <b>Total Personal Services</b>                     | <b>411,832</b>    | <b>427,786</b>    | <b>531,616</b>    | <b>487,530</b>                |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 31.00 Professional Services                        | 349,788           | 38,700            | 100,000           | 56,400                        |
| 40.00 Travel and Per Diem                          | 1,586             | 1,597             | 4,000             | 4,500                         |
| 41.00 Communications                               | -                 | -                 | 1,000             | 1,000                         |
| 42.00 Freight & Postage                            | 59                | 43                | -                 | -                             |
| 46.00 Repairs and Maintenance                      | 380               | 1,564             | 2,000             | 1,500                         |
| 47.00 Printing and Binding                         | 744               | 328               | 1,000             | 1,000                         |
| 49.00 Other Current Charges and Obligations        | 4,363             | 6,652             | 12,250            | 8,250                         |
| 51.00 Office Supplies                              | 1,475             | 3,842             | 4,000             | 4,000                         |
| 52.00 Operating Supplies                           | 395               | 308               | 2,000             | 2,000                         |
| 54.00 Publications, Subscriptions, & Memberships   | 3,074             | 6,270             | 6,500             | 7,000                         |
| 55.00 Training                                     | 1,840             | 2,890             | 6,000             | 7,200                         |
| 56.00 Small Tools and Minor Equipment              | 1,737             | -                 | 1,000             | 1,000                         |
| 82.00 Aids to Private Organizations                | 37,308            | 39,724            | 50,000            | 50,000                        |
| <b>Total Operating Expenses</b>                    | <b>402,749</b>    | <b>101,918</b>    | <b>189,750</b>    | <b>143,850</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>8,400</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>                      |
| <b>DIVISION TOTAL</b>                              | <b>822,981</b>    | <b>529,704</b>    | <b>721,366</b>    | <b>631,380</b>                |

**Fund:** General  
**Division:** Economic Development  
**Program:** Comprehensive Planning

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>              | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|------------------------------|---------------------------|---------------------------|--|
| C11              | Economic Development Manager | <u>1</u>                  | <u>1</u>                  | <u>1</u>                               |
|                  | <b>Total</b>                 | <b><u>1</u></b>           | <b><u>1</u></b>           | <b><u>1</u></b>                        |
|                  | Full-Time                    | 1                         | 1                         | 1                                      |
|                  | Part-Time                    | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>           |                           |                           | <b>1</b>                               |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Economic Development (211)  
**Program:** Comprehensive Planning (515)

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

| <b>Division/Detail</b>                           | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Actual</b> | <b>FY 2016<br/>Budget</b> | <b>FY 2017<br/>Proposed<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>PERSONAL SERVICES</b>                         |                           |                           |                           |  |
| 12.01 Regular Salaries and Wages                 | 23,995                    | -                         | 67,969                    | 70,041                                 |
| 21.00 FICA Taxes                                 | 1,808                     | -                         | 5,200                     | 5,358                                  |
| 22.05 Retirement Contribution - City Plan        | 2,395                     | -                         | 6,797                     | 7,004                                  |
| 23.00 Health Insurance                           | 2,111                     | -                         | 9,153                     | 6,811                                  |
| 23.01 Disability Insurance                       | (73)                      | (62)                      | 1,291                     | 1,331                                  |
| 23.03 Life Insurance                             | 27                        | -                         | 84                        | 84                                     |
| 24.00 Workers' Compensation                      | 65                        | 81                        | 68                        | 72                                     |
| 28.00 Gift Cards/Service Awards                  | -                         | -                         | -                         | 25                                     |
| <b>Total Personal Services</b>                   | <b>30,328</b>             | <b>19</b>                 | <b>90,562</b>             | <b>90,726</b>                          |
| <b>OPERATING EXPENSES</b>                        |                           |                           |                           |  |
| 31.00 Professional Services                      | 70,045                    | 41,533                    | 26,000                    | 20,000                                 |
| 31.02 BF Cleanup                                 | 191,813                   | 116,385                   | -                         | 117,700                                |
| 31.04 Land Development Costs                     | -                         | 103,749                   | -                         | -                                      |
| 40.00 Travel and Per Diem                        | 148                       | -                         | 1,500                     | 2,000                                  |
| 40.02 BF Cleanup Grant                           | 104                       | -                         | -                         | -                                      |
| 41.00 Communications                             | -                         | -                         | 300                       | 300                                    |
| 47.00 Printing and Binding                       | 406                       | -                         | 300                       | 300                                    |
| 49.00 Other Current Charges and Obligations      | 366                       | 724                       | 250                       | 250                                    |
| 49.02 BF Cleanup Grant                           | 101                       | -                         | -                         | -                                      |
| 51.00 Office Supplies                            | -                         | 500                       | 500                       | 500                                    |
| 52.00 Operating Supplies                         | -                         | -                         | 500                       | 500                                    |
| 54.00 Publications, Subscriptions, & Memberships | -                         | -                         | 2,000                     | 2,000                                  |
| 55.00 Training                                   | -                         | 790                       | 2,000                     | 2,000                                  |
| 55.02 BF Cleanup Grant                           | 465                       | -                         | -                         | -                                      |
| 82.00 Aids to Private Organizations              | -                         | 42,261                    | -                         | -                                      |
| <b>Total Operating Expenses</b>                  | <b>263,448</b>            | <b>305,942</b>            | <b>33,350</b>             | <b>145,550</b>                         |
| <b>CAPITAL OUTLAY TOTAL</b>                      | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>                            | <b>293,776</b>            | <b>305,961</b>            | <b>123,912</b>            | <b>236,276</b>                         |

Fund: General  
 Division: Code Compliance  
 Program: Protective Inspections

**POSITION SCHEDULE**

| <u>Pay Grade</u>   | <u>Position</u>                | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|--------------------|--------------------------------|---------------------------|---------------------------|--|
| A45                | Lead Code Compliance Officer   | 1                         | 1                         | 1                                      |
| A38                | Code Compliance Coordinator    | 1                         | 1                         | 1                                      |
| A36                | Code Compliance Officer        | 1                         | 1                         | 1                                      |
| A10                | Code Compliance Sign Aide (PT) | -                         | 1                         | 1                                      |
| <b>Total</b>       |                                | <b>3</b>                  | <b>4</b>                  | <b>4</b>                               |
| Full-Time          |                                | 3                         | 3                         | 3                                      |
| Part-Time          |                                | -                         | 1                         | 1                                      |
| <b>Total FTE's</b> |                                |                           |                           | <b>3.5</b>                             |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Code Compliance (222)  
**Program:** Protective Inspections (524)

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

| Division/Detail   | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                                |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                        | 118,154           | 125,223           | 148,537           | 165,354                       |
| 14.00 Overtime  | 1,023             | 655               | 3,000             | 3,000                         |
| 21.00 FICA Taxes  | 8,600             | 9,526             | 11,593            | 12,879                        |
| 22.05 Retirement Contribution - City Plan               | 9,264             | 11,739            | 15,154            | 16,835                        |
| 23.00 Health Insurance                                  | 18,834            | 15,367            | 18,306            | 13,622                        |
| 23.01 Disability Insurance                              | 66                | (57)              | 2,568             | 2,738                         |
| 23.02 Supplemental Pay - Health Insurance Waiver        | -                 | 1,000             | 1,200             | 1,200                         |
| 23.03 Life Insurance                                    | 163               | 192               | 227               | 233                           |
| 24.00 Workers' Compensation                             | 1,473             | 1,584             | 1,657             | 1,901                         |
| 26.00 Matched Annuity                                   | 1,216             | 1,216             | 1,888             | 1,945                         |
| 28.00 Gift Cards/Service Awards                         | -                 | -                 | -                 | 100                           |
| <b>Total Personal Services</b>                          | <b>158,793</b>    | <b>166,445</b>    | <b>204,130</b>    | <b>219,807</b>                |
| <b>OPERATING EXPENSES</b>                               |                   |                   |                   |                               |
| 31.00 Professional Services                             | -                 | -                 | 1,000             | 1,000                         |
| 34.10 Other Contractual Services - Property Maintenance | 2,575             | 1,085             | 30,000            | 20,000                        |
| 40.00 Travel and Per Diem                               | 135               | -                 | 2,000             | 2,000                         |
| 41.00 Communications                                    | 609               | 428               | 3,500             | 3,500                         |
| 44.01 Rentals and Leases - Capital Leases               | 17,746            | 7,774             | 7,773             | -                             |
| 46.00 Repairs and Maintenance                           | 1,772             | 604               | 2,500             | 2,500                         |
| 47.00 Printing and Binding                              | 503               | 464               | 300               | 300                           |
| 49.00 Other Current Charges and Obligations             | 1,275             | 1,210             | 3,500             | 2,500                         |
| 51.00 Office Supplies                                   | 607               | 1,035             | 800               | 800                           |
| 52.00 Operating Supplies                                | 4,010             | 2,454             | 4,000             | 3,000                         |
| 54.00 Publications, Subscriptions, & Memberships        | 403               | -                 | 1,000             | 1,000                         |
| 55.00 Training  | 730               | 440               | 5,000             | 4,000                         |
| 56.00 Small Tools and Minor Equipment                   | 289               | -                 | 500               | 500                           |
| <b>Total Operating Expenses</b>                         | <b>30,654</b>     | <b>15,494</b>     | <b>61,873</b>     | <b>41,100</b>                 |
| <b>CAPITAL OUTLAY TOTAL</b>                             | <b>3,921</b>      | <b>10,182</b>     | <b>-</b>          | <b>-</b>                      |
| <b>DIVISION TOTAL</b>                                   | <b>193,368</b>    | <b>192,121</b>    | <b>266,003</b>    | <b>260,907</b>                |



**Fund:** Community Redevelopment Agency

**Division:** Planning

**Program:** Comprehensive Planning

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account Number</u></b> | <b><u>Item</u></b> | <b><u>Project Number</u></b> |    | <b><u>Amount</u></b>         |
|------------------------------|--------------------|------------------------------|----|------------------------------|
| 63.40                        | Trail Connections  | 001701                       | AN | <u>200,000</u>               |
|                              | <b>Total</b>       |                              |    | <b><u><u>200,000</u></u></b> |

**Fund:** Community Redevelopment Agency (113)  
**Division:** Planning (210)  
**Program:** Comprehensive Planning (515) & (581)

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

| <u>Division/Detail</u>                                   | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>                                |                           |                           |                           |  |
| 31.00 Professional Services                              | 49,650                    | 16,083                    | 23,868                    | 58,000                                 |
| 32.00 Accounting and Auditing                            | 5,610                     | 5,722                     | 5,800                     | 5,800                                  |
| 45.00 Comprehensive Planning / Insurance                 | 5,532                     | 5,762                     | 6,000                     | 6,000                                  |
| 49.00 Other Current Charges and Obligations              | 618                       | 266                       | -                         | 200                                    |
| 49.11 Other Current Charges-Econ. Opportunity Incentives | -                         | 30,000                    | 10,000                    | -                                      |
| 52.00 Operating Supplies                                 | -                         | -                         | 717                       | 750                                    |
| <b>Total Operating Expenses</b>                          | <b>61,410</b>             | <b>57,833</b>             | <b>46,385</b>             | <b>70,750</b>                          |
| <b>INTERFUND TRANSFERS (581)</b>                         |                           |                           |                           |  |
| 91.10 Transfer To General Fund                           | 1,163,200                 | 133,200                   | 133,200                   | 65,846                                 |
| <b>Total Other Uses</b>                                  | <b>1,163,200</b>          | <b>133,200</b>            | <b>133,200</b>            | <b>65,846</b>                          |
| <b>CAPITAL OUTLAY TOTAL</b>                              | <b>-</b>                  | <b>-</b>                  | <b>150,000</b>            | <b>200,000</b>                         |
| <b>DIVISION TOTAL</b>                                    | <b>1,224,610</b>          | <b>191,033</b>            | <b>329,585</b>            | <b>336,596</b>                         |

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

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>               | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|-------------------------------|---------------------------|---------------------------|--|
| A38              | Building Services Coordinator | <u>1</u>                  | <u>1</u>                  | <u>1</u>                               |
|                  | <b>Total</b>                  | <b><u>1</u></b>           | <b><u>1</u></b>           | <b><u>1</u></b>                        |
|                  | Full-Time                     | 1                         | 1                         | 1                                      |
|                  | Part-Time                     | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>            |                           |                           | <b>1</b>                               |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Building Safety Bureau (119)  
**Division:** Building Safety Bureau (221)  
**Program:** Protective Inspections (524) & (581)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                   | 44,222            | 47,678            | 47,212            | 68,622                        |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 886               | 954               | 944               | 973                           |
| 14.00 Overtime                                     | 1,039             | 705               | 1,000             | 1,000                         |
| 21.00 FICA Taxes                                   | 3,582             | 3,841             | 3,760             | 5,400                         |
| 22.01 Retirement Contribution - State Plan         | 5,619             | 6,138             | 6,292             | 6,573                         |
| 22.05 Retirement Contribution - City Plan          | -                 | -                 | -                 | 1,999                         |
| 23.00 Health Insurance                             | 6,519             | 6,964             | 9,153             | 8,514                         |
| 23.01 Disability Insurance                         | 41                | 60                | 897               | 1,304                         |
| 23.03 Life Insurance                               | 69                | 78                | 79                | 82                            |
| 24.00 Workers' Compensation                        | 48                | 65                | 47                | 70                            |
| 26.00 Matched Annuity                              | 1,656             | 1,840             | 1,888             | 1,945                         |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 25                            |
| <b>Total Personal Services</b>                     | <b>63,681</b>     | <b>68,323</b>     | <b>71,272</b>     | <b>96,507</b>                 |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 31.00 Professional Services                        | 5,668             | 1,911             | 7,000             | 7,000                         |
| 34.00 Other Contractual Services                   | 134,959           | 180,249           | 157,000           | 157,000                       |
| 46.00 Repairs and Maintenance                      | -                 | -                 | 125               | 150                           |
| 47.00 Printing and Binding                         | 283               | 535               | 500               | 500                           |
| 49.00 Other Current Charges and Obligations        | -                 | 178               | 300               | 300                           |
| 51.00 Office Supplies                              | 1,003             | 1,496             | 1,000             | 1,000                         |
| 52.00 Operating Supplies                           | -                 | 45                | 800               | 800                           |
| 54.00 Publications, Subscriptions, & Memberships   | -                 | -                 | 450               | 450                           |
| 55.00 Training                                     | -                 | -                 | 500               | 500                           |
| 56.00 Small Tools and Minor Equipment              | -                 | -                 | 500               | 500                           |
| <b>Total Operating Expenses</b>                    | <b>141,913</b>    | <b>184,414</b>    | <b>168,175</b>    | <b>168,200</b>                |
| <b>INTERFUND TRANSFERS (581)</b>                   |                   |                   |                   |                               |
| 91.10 Overhead Transfer To General Fund            | 16,905            | 112,037           | 13,329            | 28,184                        |
|  | <b>16,905</b>     | <b>112,037</b>    | <b>13,329</b>     | <b>28,184</b>                 |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>4,266</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>                      |
| <b>DIVISION TOTAL</b>                              | <b>226,765</b>    | <b>364,774</b>    | <b>252,776</b>    | <b>292,891</b>                |

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Equipment Replacement (302)  
**Division:** Code Compliance (222)  
**Program:** Protective Inspections (524)

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

| <u>Division/Detail</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Budget</u> |
|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| CAPITAL OUTLAY TOTAL   | 24,445                    | -                         | -                         | -                         |
| DIVISION TOTAL         | <u>24,445</u>             | <u>-</u>                  | <u>-</u>                  | <u>-</u>                  |

**Fund:** Lake Concord Park Development  
**Division:** Economic Development  
**Program:** Comprehensive Planning

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Lake Concord Park Development (306)  
**Division:** Economic Development (211)  
**Program:** Comprehensive Planning (515)

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

| <u>Division/Detail</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL   | -                         | 30,293                    | -                         | -                                      |
| DIVISION TOTAL         | <u>-</u>                  | <u>30,293</u>             | <u>-</u>                  | <u>-</u>                               |





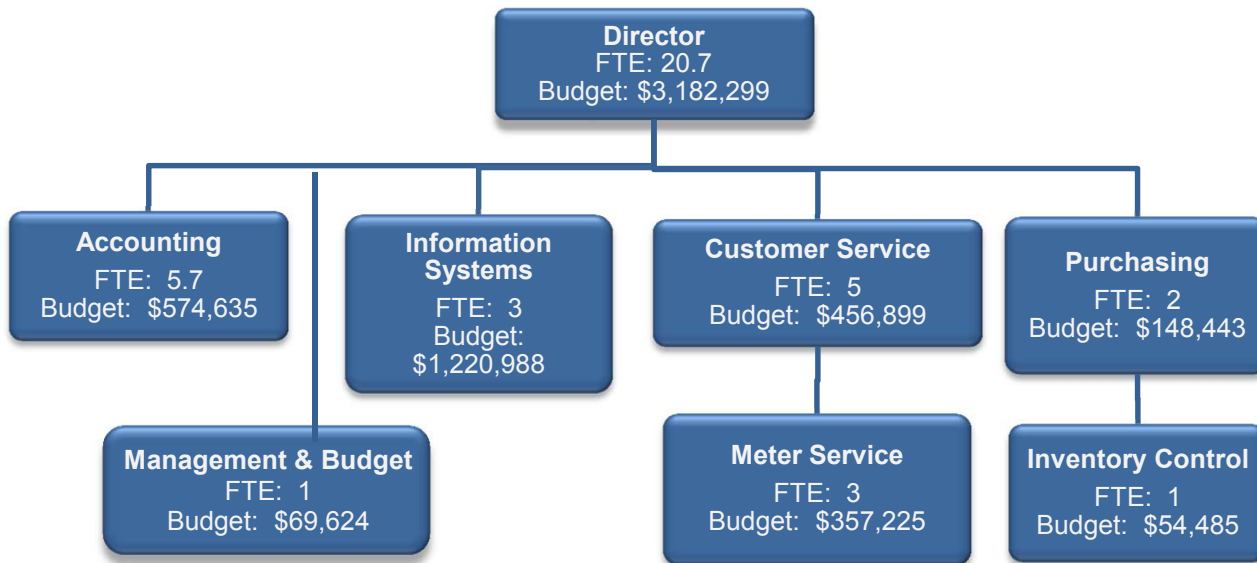
This page intentionally left blank.



# **FINANCE DEPARTMENT**

# FINANCE DEPARTMENT

Rebecca J. Bowman, Finance 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 requirements.
- Produce the City's Comprehensive Annual Financial Report (CAFR) and coordinate the annual financial audits of the City and the Community Redevelopment Agency (CRA).
- Process the City's payroll and related reporting, administer accounts payable, record cash receipts, prepare deposits, and generate and maintain fixed asset records.
- Serve as administrative support for the Police Officers' and Firefighters' Pension Plan.
- 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.

## 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, and meter maintenance services.

**Information Systems**

- 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.

**Purchasing**

- Ensure compliance with the City's Purchasing Policy and the State of Florida government purchasing requirements and provide assistance to all internal customers regarding purchasing matters.
- Coordinate formal procurement offerings and evaluate cooperative purchase opportunities.
- Oversee the City's purchasing card and e-payables program.
- Maintain computer purchasing applications.
- Oversee the City's Inventory Control operations.

**Inventory Control**

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

**BUDGET RESOURCE SUMMARY**

| <b>Division</b>                   | <b>Personal Services</b> | <b>Operating Exp.</b> | <b>Capital Outlay</b> | <b>Debt Service</b> | <b>Transfers</b> | <b>Total Funds</b> | <b>Personnel FT / PT</b> |          |
|-----------------------------------|--------------------------|-----------------------|-----------------------|---------------------|------------------|--------------------|--------------------------|----------|
| <b>GENERAL FUND:</b>              |                          |                       |                       |                     |                  |                    |                          |          |
| Accounting                        | 470,575                  | 104,060               | -                     | -                   | -                | 574,635            | 5                        | 1        |
| Purchasing                        | 141,293                  | 7,150                 | -                     | -                   | -                | 148,443            | 2                        | -        |
| Ambulance Billing                 | -                        | -                     | -                     | -                   | -                | -                  | -                        | -        |
| Information Systems               | 244,089                  | 913,900               | -                     | 62,999              | -                | 1,220,988          | 3                        | -        |
| Management & Budget               | 64,524                   | 5,100                 | -                     | -                   | -                | 69,624             | 1                        | -        |
| <b>EQUIPMENT REPLACEMENT FUND</b> |                          |                       |                       |                     |                  |                    |                          |          |
| Information Systems               | -                        | -                     | 300,000               | -                   | -                | 300,000            | -                        | -        |
| <b>WATER AND SEWER FUND:</b>      |                          |                       |                       |                     |                  |                    |                          |          |
| Customer Service                  | 294,199                  | 162,700               | -                     | -                   | -                | 456,899            | 5                        | -        |
| Inventory Control                 | 48,185                   | 6,300                 | -                     | -                   | -                | 54,485             | 1                        | -        |
| Meter Service                     | 145,225                  | 212,000               | -                     | -                   | -                | 357,225            | 3                        | -        |
| <b>TOTALS</b>                     | <b>1,408,090</b>         | <b>1,411,210</b>      | <b>300,000</b>        | <b>62,999</b>       | <b>-</b>         | <b>3,182,299</b>   | <b>20</b>                | <b>1</b> |

**Narrative for Additional New (AN) Capital Outlay Items:**

**No Additional New Capital planned.**

**Significant Expenditure Changes (10% or \$1,000 or more):**

General Fund – Accounting

- 31.00 Increase to match anticipated costs.
- 34.00 Decrease due to reduction in temp services.
- 40.00 Decrease to match anticipated costs.
- 41.00 Increase due to cell phone issuance.
- 55.00 Decrease to match anticipated costs.

General Fund – Purchasing

- 40.00 Increase due to additional CPE training to maintain certification
- 55.00 Increase due to additional CPE training to maintain certification

General Fund – Information Systems

- 31.00 Increase due to IS contracted services. Removed fulltime positions for contract with Eola.
- 34.00 Increase due to agreements for hosted CAFR and HR Applications.
- 41.00 Increase due to additional Internet Circuit.
- 44.01 Increase due to purchase of network equipment.
- 46.00 Increase due to additional maintenance contracts
- 52.10 Increase for Agenda Management software.
- 56.00 Increase due to new Server and SAN hardware and Network switch upgrade, bar code scanner, UPS replacements, desktop and laptop purchases.

General Fund – Management and Budget

- 40.00 Decrease to match anticipated costs.
- 54.00 Decrease to match anticipated costs.
- 55.00 Decrease to match anticipated costs.

Water and Sewer Fund – Customer Service

- 34.00 Increase due to Selectron (IVR Credit Card payments) and Creditron (ACH check processing)
- 41.00 Increase due to cell phone costs.
- 42.00 Increase due to increase in postage costs.
- 47.00 Decrease to match anticipated costs.
- 56.00 Increased due to replacement printers and scanners.

Water and Sewer Fund – Meter Service

- 34.00 Increase to match anticipated costs.
- 41.00 Increase due to cell phone costs.
- 46.00 Increase to match anticipated costs.



This page intentionally left blank.

**Fund:** General  
**Division:** Accounting  
**Program:** Financial and Administrative

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>              | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|------------------------------|---------------------------|---------------------------|--|
| D1               | Finance Director             | 1                         | 1                         | 1                                      |
| C13              | Accounting Manager           | 1                         | 1                         | 1                                      |
| A43/A46          | Accountant/Senior Accountant | 1                         | 1                         | 1                                      |
| A46              | Senior Accountant (PT)       | 1                         | 1                         | 1                                      |
| A37              | Fiscal Services Coordinator  | 1                         | 1                         | 1                                      |
| A32              | Accounting Specialist        | 1                         | 1                         | 1                                      |
|                  | <b>Total</b>                 | <b><u>6</u></b>           | <b><u>6</u></b>           | <b><u>6</u></b>                        |
|                  | Full-Time                    | 5                         | 5                         | 5                                      |
|                  | Part-Time                    | 1                         | 1                         | 1                                      |
|                  | <b>Total FTE's</b>           |                           |                           | <b>5.7</b>                             |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Accounting (130)  
**Program:** Financial and Administrative (513)

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

| Division/Detail                                  | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                         |                   |                   |                   |                               |
| 11.00 Executive Salaries                         | 94,291            | 99,481            | 102,794           | 105,877                       |
| 12.01 Regular Salaries and Wages                 | 233,921           | 250,264           | 250,442           | 260,515                       |
| 14.00 Overtime                                   | 221               | 500               | -                 | -                             |
| 21.00 FICA Taxes                                 | 25,054            | 26,501            | 27,022            | 28,029                        |
| 22.05 Retirement Contribution - City Plan        | 34,554            | 36,861            | 35,323            | 36,639                        |
| 23.00 Health Insurance                           | 21,339            | 26,723            | 18,306            | 20,433                        |
| 23.01 Disability Insurance                       | 447               | 1,103             | 5,476             | 5,643                         |
| 23.02 Supplemental Pay - Health Insurance Waiver | 4,800             | 4,600             | 4,800             | 3,600                         |
| 23.03 Life Insurance                             | 356               | 375               | 378               | 382                           |
| 24.00 Workers' Compensation                      | 367               | 467               | 352               | 376                           |
| 25.00 Unemployment Compensation                  | 662               | 283               | -                 | -                             |
| 26.00 Matched Annuity                            | 4,561             | 7,807             | 9,826             | 8,931                         |
| 28.00 Gift Cards/Service Awards                  | -                 | -                 | -                 | 150                           |
| <b>Total Personal Services</b>                   | <b>420,573</b>    | <b>454,965</b>    | <b>454,719</b>    | <b>470,575</b>                |
| <b>OPERATING EXPENSES</b>                        |                   |                   |                   |                               |
| 32.00 Accounting and Auditing                    | 68,950            | 80,127            | 83,935            | 88,150                        |
| 34.00 Contractual Services                       | -                 | -                 | 15,500            | -                             |
| 40.00 Travel and Per Diem                        | 3,053             | 3,774             | 6,200             | 5,200                         |
| 41.00 Communications                             | -                 | -                 | -                 | 1,200                         |
| 42.00 Freight & Postage                          | 62                | 31                | 64                | 100                           |
| 46.00 Repairs and Maintenance                    | 630               | 129               | 260               | 260                           |
| 47.00 Printing and Binding                       | 836               | 1,208             | 1,400             | 1,500                         |
| 49.00 Other Current Charges and Obligations      | 660               | 810               | 500               | 500                           |
| 51.00 Office Supplies                            | 2,015             | 5,012             | 2,300             | 2,300                         |
| 52.00 Operating Supplies                         | 317               | 101               | 600               | 600                           |
| 54.00 Publications, Subscriptions, & Memberships | 875               | 665               | 1,000             | 1,000                         |
| 55.00 Training                                   | 2,823             | 1,755             | 4,000             | 3,000                         |
| 56.00 Small Tools and Minor Equipment            | -                 | 125               | 250               | 250                           |
| <b>Total Operating Expenses</b>                  | <b>80,221</b>     | <b>93,737</b>     | <b>116,009</b>    | <b>104,060</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                      | <b>9,454</b>      | -                 | -                 | -                             |
| <b>DIVISION TOTAL</b>                            | <b>510,248</b>    | <b>548,702</b>    | <b>570,728</b>    | <b>574,635</b>                |



Fund: General  
 Division: Purchasing  
 Program: Financial and Administrative

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>           | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|---------------------------|---------------------------|---------------------------|--|
| C11              | Procurement Administrator | 1                         | 2                         | 1                                      |
| A38              | Procurement Specialist    | -                         | -                         | 1                                      |
|                  | <b>Total</b>              | <b>1</b>                  | <b>2</b>                  | <b>2</b>                               |
|                  | Full-Time                 | 1                         | 2                         | 2                                      |
|                  | Part-Time                 | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>        |                           |                           | <b>2</b>                               |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Purchasing (132)  
**Program:** Financial and Administrative (513)

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

| <u>Division/Detail</u>                              | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---|---------------------------|---------------------------|---------------------------|--|
| <b>PERSONAL SERVICES</b>                            |                           |                           |                           |  |
| 12.01 Regular Salaries and Wages                    | 56,854                    | 78,672                    | 130,393                   | 106,538                                |
| 21.00 FICA Taxes                                    | 4,562                     | 6,221                     | 9,975                     | 8,150                                  |
| 22.05 Retirement Contribution - City Plan           | 5,683                     | 7,867                     | 13,039                    | 10,654                                 |
| 23.00 Health Insurance                              | -                         | 2,257                     | 9,153                     | 13,622                                 |
| 23.01 Disability Insurance                          | 186                       | 249                       | 2,477                     | 2,024                                  |
| 23.02 Supplemental Pay - Health Insurance Waiver    | 1,200                     | 1,200                     | 1,200                     | -                                      |
| 23.03 Life Insurance                                | 83                        | 105                       | 168                       | 146                                    |
| 24.00 Workers' Compensation                         | 64                        | 84                        | 130                       | 109                                    |
| 26.00 Matched Annuity                               | 2,311                     | 2,489                     | 2,557                     | -                                      |
| 28.00 Gift Cards/Service Awards                     | -                         | -                         | -                         | 50                                     |
| <b>Total Personal Services</b>                      | <b>70,943</b>             | <b>99,144</b>             | <b>169,092</b>            | <b>141,293</b>                         |
| <b>OPERATING EXPENSES</b>                           |                           |                           |                           |  |
| 31.01 Professional Services-City Center Development | -                         | 73,974                    | -                         | -                                      |
| 40.00 Travel and Per Diem                           | 35                        | -                         | 500                       | 2,700                                  |
| 47.00 Printing and Binding                          | -                         | 32                        | 50                        | 50                                     |
| 51.00 Office Supplies                               | 113                       | 934                       | 800                       | 800                                    |
| 52.00 Operating Supplies                            | 25                        | 26                        | 300                       | 300                                    |
| 54.00 Publications, Subscriptions, & Memberships    | 230                       | 290                       | 500                       | 600                                    |
| 55.00 Training                                      | -                         | 350                       | 1,400                     | 2,500                                  |
| 56.00 Small Tools and Minor Equipment               | 42                        | 125                       | 200                       | 200                                    |
| <b>Total Operating Expenses</b>                     | <b>445</b>                | <b>75,731</b>             | <b>3,750</b>              | <b>7,150</b>                           |
| <b>CAPITAL OUTLAY TOTAL</b>                         | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>                               | <b>71,388</b>             | <b>174,875</b>            | <b>172,842</b>            | <b>148,443</b>                         |

**Fund:** General  
**Division:** Ambulance Billing  
**Program:** Ambulance and Rescue Services

**POSITION SCHEDULE**

| <b><u>Pay Grade</u></b> | <b><u>Position</u></b> |
|-------------------------|------------------------|
|                         | No personnel assigned. |
|                         | <b>Total</b>           |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Ambulance Billing (137)  
**Program:** Ambulance and Rescue Services (513)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>       |                           |                           |                           |  |
| 34.00 Contractual Services      | 42,523                    | 56,150                    | 21,100                    | -                                      |
| 49.00 Other Current Charges     | 410                       | 1,844                     | 1,500                     | -                                      |
| 51.00 Office Supplies           | 3                         | -                         | 200                       | -                                      |
| <b>Total Operating Expenses</b> | <b>42,936</b>             | <b>57,994</b>             | <b>22,800</b>             | <b>-</b>                               |
| <b>CAPITAL OUTLAY TOTAL</b>     | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>           | <b>42,936</b>             | <b>57,994</b>             | <b>22,800</b>             | <b>-</b>                               |

**No further expenditures beginning FY 2017 due to consolidation of fire services with Seminole County effective 10/1/15.**

**Fund:** General  
**Division:** Information Systems  
**Program:** Financial and Administrative

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>                          | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|--|---------------------------|---------------------------|--|
| C17              | Information Systems Manager              | 1                         | 1                         | 1                                      |
| A48              | Business Analyst                         | 1                         | 1                         | -                                      |
| A40              | Information Systems Application Analyst  | 1                         | 1                         | 1                                      |
| A35              | Records Specialist                       | -                         | -                         | 1                                      |
| A37              | Information Systems Technical Specialist | 1                         | 1                         | -                                      |
| A24              | Information Systems Support Tech (PT)    | 1                         | 1                         | -                                      |
|                  | <b>Total</b>                             | <b>5</b>                  | <b>5</b>                  | <b>3</b>                               |
|                  | Full-Time                                | 4                         | 4                         | 3                                      |
|                  | Part-Time                                | 1                         | 1                         | -                                      |
|                  | <b>Total FTE's</b>                       |                           |                           | <b>3</b>                               |

**CAPITAL OUTLAY SCHEDULE**

| <u>Account<br/>Number</u> | <u>Item</u>  | <u>Project<br/>Number</u> | <u>Amount</u> |
|---------------------------|--------------|---------------------------|---------------|
|                           |              |                           | -             |
|                           | <b>Total</b> |                           | <b>-</b>      |

**Fund:** General (001)  
**Division:** Information Systems (151)  
**Program:** Financial and Administrative (513)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                   | 267,893           | 203,756           | 284,534           | 185,679                       |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 602               | 191               | -                 | -                             |
| 14.00 Overtime                                     | 653               | 945               | 2,000             | 1,000                         |
| 21.00 FICA Taxes                                   | 19,316            | 14,655            | 21,920            | 14,281                        |
| 22.05 Retirement Contribution - City Plan          | 24,764            | 19,883            | 28,653            | 18,668                        |
| 23.00 Health Insurance                             | 39,592            | 32,626            | 45,765            | 20,433                        |
| 23.01 Disability Insurance                         | 632               | 399               | 4,851             | 3,528                         |
| 23.03 Life Insurance                               | 332               | 238               | 336               | 234                           |
| 24.00 Workers' Compensation                        | 325               | 389               | 284               | 191                           |
| 25.00 Unemployment Compensation                    | -                 | 3,360             | -                 | -                             |
| 26.00 Matched Annuity                              | 4,364             | 3,344             | 2,207             | -                             |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 75                            |
| <b>Total Personal Services</b>                     | <b>358,473</b>    | <b>279,786</b>    | <b>390,550</b>    | <b>244,089</b>                |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 31.00 Professional Services                        | 3,553             | 77,409            | 44,000            | 187,200                       |
| 34.00 Contractual Services                         | 26,663            | 140,089           | 136,900           | 211,950                       |
| 40.00 Travel and Per Diem                          | 6                 | -                 | 100               | 100                           |
| 41.00 Communications                               | 41,324            | 42,788            | 48,200            | 48,000                        |
| 42.00 Freight & Postage                            | 19                | 87                | 100               | 100                           |
| 44.00 Rentals and Leases                           | 55,802            | 60,874            | 62,000            | 62,000                        |
| 44.01 Rentals and Leases - Capital Leases          | 39,376            | -                 | 6,574             | 62,999                        |
| 46.00 Repairs and Maintenance                      | 243,660           | 127,205           | 149,313           | 176,550                       |
| 47.00 Printing and Binding                         | -                 | 494               | -                 | -                             |
| 49.00 Other Current Charges and Obligations        | 85                | 117               | -                 | -                             |
| 51.00 Office Supplies                              | 70                | 113               | 125               | 150                           |
| 52.00 Operating Supplies                           | 1,396             | 37,619            | 15,000            | 15,000                        |
| 52.10 Operating Supplies - Software                | -                 | 4,982             | 15,000            | 29,000                        |
| 54.00 Publications, Subscriptions, & Memberships   | 199               | 99                | 575               | 100                           |
| 55.00 Training                                     | 7,160             | 297               | 8,500             | 8,500                         |
| 56.00 Small Tools and Minor Equipment              | 67,531            | 116,363           | 50,000            | 175,250                       |
| <b>Total Operating Expenses</b>                    | <b>486,844</b>    | <b>608,536</b>    | <b>536,387</b>    | <b>976,899</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>31,378</b>     | <b>79,014</b>     | <b>-</b>          | <b>-</b>                      |
| <b>DIVISION TOTAL</b>                              | <b>876,695</b>    | <b>967,336</b>    | <b>926,937</b>    | <b>1,220,988</b>              |

Fund: General  
 Division: Management & Budget  
 Program: Financial and Administrative

**POSITION SCHEDULE**

Division: Budget

| <u>Pay Grade</u> | <u>Position</u>                      | <u>FY 2015 Actual</u> | <u>FY 2016 Budget</u> | <u>FY 2017 Proposed Budget</u> |
|------------------|--------------------------------------|-----------------------|-----------------------|--------------------------------|
| A43/A46          | Budget Analyst/Senior Budget Analyst | 1                     | 1                     | 1                              |
|                  | <b>Total</b>                         | <b>1</b>              | <b>1</b>              | <b>1</b>                       |
|                  | Full-Time                            | 1                     | 1                     | 1                              |
|                  | Part-Time                            | -                     | -                     | -                              |
|                  | <b>Total FTE's</b>                   |                       |                       | <b>1</b>                       |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Management & Budget (152)  
**Program:** Financial and Administrative (513)

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

| Division/Detail                                  | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                         |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                 | 54,011            | 41,371            | 46,742            | 48,145                        |
| 21.00 FICA Taxes                                 | 3,641             | 3,112             | 3,576             | 3,683                         |
| 22.05 Retirement Contribution - City Plan        | 5,399             | 4,137             | 4,674             | 4,815                         |
| 23.00 Health Insurance                           | 10,413            | 6,856             | 9,153             | 6,811                         |
| 23.01 Disability Insurance                       | 84                | (129)             | 888               | 915                           |
| 23.03 Life Insurance                             | 80                | 70                | 79                | 81                            |
| 24.00 Workers' Compensation                      | 60                | 70                | 47                | 49                            |
| 28.00 Gift Cards/Service Awards                  | -                 | -                 | -                 | 25                            |
| <b>Total Personal Services</b>                   | <b>73,688</b>     | <b>55,487</b>     | <b>65,159</b>     | <b>64,524</b>                 |
| <b>OPERATING EXPENSES</b>                        |                   |                   |                   |                               |
| 40.00 Travel and Per Diem                        | 831               | -                 | 1,500             | 1,000                         |
| 42.00 Freight & Postage                          | -                 | -                 | 50                | 50                            |
| 46.00 Repair and Maintenance                     | -                 | 355               | -                 | -                             |
| 47.00 Printing and Binding                       | 1,140             | 1,514             | 3,500             | 2,000                         |
| 49.00 Other Current Charges                      | 330               | 330               | 400               | 350                           |
| 51.00 Office Supplies                            | 227               | 131               | 500               | 500                           |
| 54.00 Publications, Subscriptions, & Memberships | 55                | 10                | 1,000             | 500                           |
| 55.00 Training                                   | 400               | -                 | 1,000             | 500                           |
| 56.00 Small Tools and Minor Equipment            | -                 | -                 | 200               | 200                           |
| <b>Total Operating Expenses</b>                  | <b>2,983</b>      | <b>2,340</b>      | <b>8,150</b>      | <b>5,100</b>                  |
| <b>CAPITAL OUTLAY TOTAL</b>                      | -                 | -                 | -                 | -                             |
| <b>DIVISION TOTAL</b>                            | <b>76,671</b>     | <b>57,827</b>     | <b>73,309</b>     | <b>69,624</b>                 |



**Fund:** Water and Sewer  
**Division:** Customer Service  
**Program:** Financial and Administrative

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>                 | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|---------------------------------|---------------------------|---------------------------|--|
| C9               | Customer Service Supervisor     | 1                         | 1                         | 1                                      |
| A36              | Billing Specialist              | 1                         | 1                         | 1                                      |
| A30              | CSR/Assistant Billing Clerk     | 1                         | 1                         | 1                                      |
| A25              | Customer Service Representative | 2                         | 2                         | 2                                      |
|                  | <b>Total</b>                    | <b>5</b>                  | <b>5</b>                  | <b>5</b>                               |
|                  | Full-Time                       | 5                         | 5                         | 5                                      |
|                  | Part-Time                       | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>              |                           |                           | <b>5</b>                               |

**CAPITAL OUTLAY SCHEDULE**

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

|  |       |
|--|-------|
| <b>Fund:</b> Water and Sewer                 | (401) |
| <b>Division:</b> Customer Service            | (133) |
| <b>Program:</b> Financial and Administrative | (513) |

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

| <u>Division/Detail</u>                             | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>PERSONAL SERVICES</b>                           |                           |                           |                           |  |
| 12.01 Regular Salaries and Wages                   | 197,431                   | 198,114                   | 208,955                   | 219,478                                |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 1,370                     | 1,588                     | 1,674                     | 1,724                                  |
| 14.00 Overtime                                     | 6,259                     | 4,275                     | 2,000                     | 2,000                                  |
| 16.↔ Comp Absences                                 | (2,504)                   | 1,681                     | -                         | -                                      |
| 21.00 FICA Taxes                                   | 15,502                    | 15,510                    | 16,266                    | 17,075                                 |
| 22.01 Retirement Contribution - State Plan         | 1,909                     | -                         | -                         | -                                      |
| 22.05 Retirement Contribution - City Plan          | 17,689                    | 20,398                    | 21,096                    | 22,148                                 |
| 23.00 Health Insurance                             | 27,481                    | 24,937                    | 27,459                    | 20,433                                 |
| 23.01 Disability Insurance                         | 317                       | 418                       | 3,283                     | 3,383                                  |
| 23.02 Supplemental Pay - Health Insurance Waiver   | 1,200                     | 2,272                     | 2,400                     | 2,400                                  |
| 23.03 Life Insurance                               | 282                       | 293                       | 316                       | 330                                    |
| 24.00 Workers' Compensation                        | 233                       | 277                       | 208                       | 225                                    |
| 25.00 Unemployment Compensation                    | 1,053                     | -                         | -                         | -                                      |
| 26.00 Matched Annuity                              | 3,572                     | 2,765                     | 4,736                     | 4,878                                  |
| 28.00 Gift Cards/Service Awards                    | -                         | -                         | -                         | 125                                    |
| <b>Total Personal Services</b>                     | <b>271,794</b>            | <b>272,528</b>            | <b>288,393</b>            | <b>294,199</b>                         |
| <b>OPERATING EXPENSES</b>                          |                           |                           |                           |  |
| 34.00 Contractual Services                         | 9,250                     | 4,689                     | 39,000                    | 45,000                                 |
| 41.00 Communications                               | 349                       | 387                       | -                         | 200                                    |
| 42.00 Freight & Postage                            | 69,670                    | 71,434                    | 76,125                    | 80,000                                 |
| 44.01 Rentals and Leases                           | -                         | 2,093                     | 3,600                     | 4,000                                  |
| 46.00 Repairs and Maintenance                      | 9,236                     | 1,048                     | 2,500                     | 2,500                                  |
| 47.00 Printing and Binding                         | 18,637                    | 19,315                    | 27,500                    | 20,000                                 |
| 49.00 Other Current Charges and Obligations        | 186                       | 3,924                     | -                         | -                                      |
| 51.00 Office Supplies                              | 1,769                     | 1,756                     | 4,000                     | 4,500                                  |
| 52.00 Operating Supplies                           | 29                        | -                         | 1,500                     | 1,500                                  |
| 54.00 Publications, Subscriptions, & Memberships   | 105                       | -                         | -                         | -                                      |
| 56.00 Small Tools and Minor Equipment              | -                         | 321                       | -                         | 5,000                                  |
| <b>Total Operating Expenses</b>                    | <b>109,231</b>            | <b>104,967</b>            | <b>154,225</b>            | <b>162,700</b>                         |
| <b>CAPITAL OUTLAY TOTAL</b>                        | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>                              | <b>381,025</b>            | <b>377,495</b>            | <b>442,618</b>            | <b>456,899</b>                         |

**Fund:** Water and Sewer  
**Division:** Inventory Control  
**Program:** Financial and Administrative

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>              | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|------------------------------|---------------------------|---------------------------|--|
| A25              | Inventory Control Specialist | 1                         | 1                         | 1                                      |
|                  | <b>Total</b>                 | <b>1</b>                  | <b>1</b>                  | <b>1</b>                               |
|                  | Full-Time                    | 1                         | 1                         | 1                                      |
|                  | Part-Time                    | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>           |                           |                           | <b>1</b>                               |

**CAPITAL OUTLAY SCHEDULE**

| <u>Account<br/>Number</u> | <u>Item</u>  | <u>Project<br/>Number</u> | <u>Amount</u> |
|---------------------------|--------------|---------------------------|---------------|
|                           | <b>Total</b> |                           | <b>-</b>      |

**Fund:** Water and Sewer (401)  
**Division:** Inventory Control (134)  
**Program:** Financial and Administrative (513)

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

| <b>Division/Detail</b>                           | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Actual</b> | <b>FY 2016<br/>Budget</b> | <b>FY 2017<br/>Proposed<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>PERSONAL SERVICES</b>                         |                           |                           |                           |  |
| 12.01 Regular Salaries and Wages                 | 26,907                    | 28,503                    | 30,644                    | 34,154                                 |
| 14.00 Overtime                                   | -                         | -                         | 500                       | 500                                    |
| 16.↔ Comp Absences                               | (836)                     | 144                       | -                         | -                                      |
| 21.00 FICA Taxes                                 | 2,051                     | 2,042                     | 2,382                     | 2,651                                  |
| 22.05 Retirement Contribution - City Plan        | 2,623                     | 2,850                     | 3,114                     | 3,465                                  |
| 23.00 Health Insurance                           | 1,941                     | 5,253                     | 9,153                     | 6,811                                  |
| 23.01 Disability Insurance                       | (66)                      | (19)                      | 437                       | 487                                    |
| 23.02 Supplemental Pay - Health Insurance Waiver | 500                       | -                         | -                         | -                                      |
| 23.03 Life Insurance                             | 36                        | 46                        | 51                        | 57                                     |
| 24.00 Workers' Compensation                      | 29                        | 44                        | 31                        | 35                                     |
| 25.00 Unemployment Compensation                  | 1,773                     | -                         | -                         | -                                      |
| 28.00 Gift Cards/Service Awards                  | -                         | -                         | -                         | 25                                     |
| <b>Total Personal Services</b>                   | <b>34,958</b>             | <b>38,863</b>             | <b>46,312</b>             | <b>48,185</b>                          |
| <b>OPERATING EXPENSES</b>                        |                           |                           |                           |  |
| 34.00 Contractual Services                       | 4,155                     | -                         | -                         | -                                      |
| 41.00 Communications                             | -                         | -                         | -                         | 600                                    |
| 46.00 Repairs and Maintenance                    | 3,128                     | 2,941                     | 2,000                     | 2,000                                  |
| 49.00 Other Current Charges                      | -                         | 83                        | -                         | -                                      |
| 52.00 Operating Supplies                         | 1,897                     | 1,418                     | 2,900                     | 2,900                                  |
| 55.00 Training                                   | -                         | 199                       | -                         | 300                                    |
| 56.00 Small Tools and Minor Equipment            | -                         | 60                        | 250                       | 500                                    |
| <b>Total Operating Expenses</b>                  | <b>9,180</b>              | <b>4,701</b>              | <b>5,150</b>              | <b>6,300</b>                           |
| <b>CAPITAL OUTLAY TOTAL</b>                      | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>                            | <b>44,138</b>             | <b>43,564</b>             | <b>51,462</b>             | <b>54,485</b>                          |

**Fund:** Water and Sewer  
**Division:** Meter Service  
**Program:** Financial and Administrative

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>          | <u>FY 2015<br/>Budget</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|--------------------------|---------------------------|---------------------------|--|
| A35              | Field Service Supervisor | 1                         | 1                         | 1                                      |
| A17              | Meter Service Worker     | 1                         | 2                         | 2                                      |
|                  | <b>Total</b>             | <b>2</b>                  | <b>3</b>                  | <b>3</b>                               |
|                  | Full-Time                | 2                         | 3                         | 3                                      |
|                  | Part-Time                | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>       |                           |                           | <b>3</b>                               |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Water and Sewer (401)  
**Division:** Meter Service (135)  
**Program:** Financial and Administrative (513)

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

| <b>Division/Detail</b>                     | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Actual</b> | <b>FY 2016<br/>Budget</b> | <b>FY 2017<br/>Proposed<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>PERSONAL SERVICES</b>                   |                           |                           |                           |  |
| 12.01 Regular Salaries and Wages           | 68,705                    | 71,529                    | 97,372                    | 98,568                                 |
| 14.00 Overtime                             | 4,713                     | 5,613                     | -                         | 5,000                                  |
| 16.↔ Comp Absences                         | 783                       | 1,293                     | -                         | -                                      |
| 21.00 FICA Taxes                           | 5,163                     | 5,282                     | 7,449                     | 7,923                                  |
| 22.01 Retirement Contribution - State Plan | 3,496                     | 3,723                     | 3,344                     | 3,608                                  |
| 22.05 Retirement Contribution - City Plan  | 2,387                     | 2,642                     | 5,079                     | 5,559                                  |
| 23.00 Health Insurance                     | 16,026                    | 21,017                    | 27,459                    | 20,433                                 |
| 23.01 Disability Insurance                 | 161                       | 169                       | 1,850                     | 1,873                                  |
| 23.03 Life Insurance                       | 115                       | 119                       | 164                       | 166                                    |
| 24.00 Workers' Compensation                | 85                        | 101                       | 97                        | 101                                    |
| 26.00 Matched Annuity                      | 391                       | 391                       | 1,863                     | 1,919                                  |
| 28.00 Gift Cards/Service Awards            | -                         | -                         | -                         | 75                                     |
| <b>Total Personal Services</b>             | <b>102,025</b>            | <b>111,879</b>            | <b>144,677</b>            | <b>145,225</b>                         |
| <b>OPERATING EXPENSES</b>                  |                           |                           |                           |  |
| 34.00 Other Contractual Services           | 147,326                   | 156,995                   | 165,000                   | 170,000                                |
| 41.00 Communications                       | -                         | -                         | -                         | 500                                    |
| 46.00 Repairs and Maintenance              | 3,289                     | 2,623                     | 7,000                     | 10,000                                 |
| 49.00 Other Current Charges                | -                         | 117                       | -                         | -                                      |
| 52.00 Operating Supplies                   | 13,401                    | 7,548                     | 12,500                    | 28,500                                 |
| 55.00 Training                             | -                         | -                         | 1,000                     | 1,000                                  |
| 56.00 Small Tools and Minor Equipment      | -                         | -                         | 1,500                     | 2,000                                  |
| <b>Total Operating Expenses</b>            | <b>164,016</b>            | <b>167,283</b>            | <b>187,000</b>            | <b>212,000</b>                         |
| <b>CAPITAL OUTLAY TOTAL</b>                | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>                      | <b>266,041</b>            | <b>279,162</b>            | <b>331,677</b>            | <b>357,225</b>                         |

**Fund:** Equipment Replacement  
**Division:** Information Systems  
**Program:** Financial and Administrative

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account Number</u></b> | <b><u>Item</u></b>     | <b><u>Project Number</u></b> | <b><u>Amount</u></b>         |
|------------------------------|------------------------|------------------------------|------------------------------|
| 67.01                        | Network Server and SAN | 001701                       | <u>300,000</u>               |
|                              | <b>Total</b>           |                              | <b><u><u>300,000</u></u></b> |

**Fund:** Equipment Replacement (302)  
**Division:** Informaiton Systems (151)  
**Program:** Financial & Administrative (513)

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

| <u>Division/Detail</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL   | -                         | -                         | -                         | 300,000                                |
| DIVISION TOTAL         | <u>167,346</u>            | <u>30,109</u>             | <u>173,847</u>            | <u>300,000</u>                         |





This page intentionally left blank.



# **FIRE DEPARTMENT**

# FIRE DEPARTMENT

**Effective October 1, 2015, the City of Casselberry Fire Department was consolidated with Seminole County Emergency Services.**

## BUDGET RESOURCE SUMMARY

| Division                     | Personal Services | Operating Exp. | Capital Outlay | Debt Service | Transfers | Total Funds | Personnel FT / PT |
|------------------------------|-------------------|----------------|----------------|--------------|-----------|-------------|-------------------|
| <b>GENERAL FUND:</b>         |                   |                |                |              |           |             |                   |
| Fire Rescue Operations       | -                 | -              | -              | -            | -         | -           | -                 |
| Fire Prevention Bureau       | -                 | -              | -              | -            | -         | -           | -                 |
| <b>Equipment Replacement</b> | -                 | -              | -              | -            | -         | -           | -                 |
| <b>TOTALS</b>                | -                 | -              | -              | -            | -         | -           | -                 |

**Narrative for Additional New (AN) Capital Outlay Items:**

**No Additional New Outlay Planned.**

**Significant Expenditure Changes (10% or \$1,000 or more):**

**Fund:** General  
**Division:** Fire Rescue Operations  
**Program:** Fire Rescue Operations

**POSITION SCHEDULE**

| <b><u>Pay Grade</u></b> | <b><u>Position</u></b>         | <b><u>FY 2015<br/>Actual</u></b> | <b><u>FY 2016<br/>Budget</u></b> | <b><u>FY 2017<br/>Proposed<br/>Budget</u></b> |
|-------------------------|--------------------------------|----------------------------------|----------------------------------|---|
| D2                      | Fire Chief                     | 1                                | -                                | -   |
| C14                     | Battalion Chief                | 3                                | -                                | -   |
| 728                     | Fire Lieutenant                | 6                                | -                                | -   |
| 724/726                 | FF/EMT/Paramedic               | 30                               | -                                | -   |
| C2                      | Special Projects Coordinator   | 1                                | -                                | -   |
| C2                      | Quality Assurance Officer (PT) | 1                                | -                                | -   |
|                         | <b>Total</b>                   | <b>42</b>                        | <b>-</b>                         | <b>-</b>                                      |
|                         | Full-Time                      | 41                               | -                                | -   |
|                         | Part-Time                      | 1                                | -                                | -   |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Fire Rescue Operations (310)  
**Program:** Fire Rescue Operations (522)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 11.00 Executive Salaries                           | 107,273           | 111,661           | -                 | -                             |
| 12.01 Regular Salaries and Wages                   | 1,820,908         | 1,900,870         | -                 | -                             |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 69,234            | 77,342            | -                 | -                             |
| 14.00 Overtime                                     | 438,720           | 374,257           | -                 | -                             |
| 15.↔ Special Pays                                  | 19,910            | 21,496            | -                 | -                             |
| 21.00 FICA Taxes                                   | 179,644           | 182,855           | -                 | -                             |
| 22.01 Retirement Contribution - State Plan         | 56,955            | 62,393            | -                 | -                             |
| 22.02 Retirement Contribution - Police/Fire        | 440,702           | 434,493           | -                 | -                             |
| 22.05 Retirement Contribution - City Plan          | 9,677             | 9,537             | -                 | -                             |
| 23.00 Health Insurance                             | 325,782           | 330,933           | -                 | -                             |
| 23.01 Disability Insurance                         | 1,255             | 1,603             | -                 | -                             |
| 23.02 Supplemental Pay - Health Insurance Waiver   | 7,700             | 5,800             | -                 | -                             |
| 23.03 Life Insurance                               | 3,075             | 3,131             | -                 | -                             |
| 24.00 Workers' Compensation                        | 46,407            | 67,500            | -                 | -                             |
| 26.00 Matched Annuity                              | 2,015             | 2,201             | -                 | -                             |
| <b>Total Personal Services</b>                     | <b>3,529,257</b>  | <b>3,586,072</b>  | -                 | -                             |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 34.00 Other Contractual Services                   | 26,478            | 24,252            | -                 | -                             |
| 40.00 Travel and Per Diem                          | 10,611            | 8,398             | -                 | -                             |
| 41.00 Communications                               | 7,254             | 6,444             | -                 | -                             |
| 42.00 Freight & Postage                            | 323               | 110               | -                 | -                             |
| 43.00 Utility Services                             | 46,027            | 50,132            | -                 | -                             |
| 44.00 Rentals and Leases                           | 3,023             | 3,023             | -                 | -                             |
| 44.01 Rentals and Leases - Capital Leases          | 163,153           | 572,747           | -                 | -                             |
| 46.00 Repairs and Maintenance                      | 158,724           | 169,778           | -                 | -                             |
| 47.00 Printing and Binding                         | 1,155             | 1,132             | -                 | -                             |
| 48.00 Promotional Activities                       | 2,000             | 1,905             | -                 | -                             |
| 49.00 Other Current Charges and Obligations        | 1,550             | 325,888           | -                 | -                             |
| 51.00 Office Supplies                              | 1,390             | 168               | -                 | -                             |
| 52.00 Operating Supplies                           | 180,416           | 141,854           | -                 | -                             |
| 54.00 Publications, Subscriptions, & Memberships   | 578               | 1,430             | -                 | -                             |
| 55.00 Training                                     | 27,708            | 16,089            | -                 | -                             |
| 56.00 Small Tools and Minor Equipment              | 14,610            | 24,997            | -                 | -                             |
| <b>Total Operating Expenses</b>                    | <b>645,000</b>    | <b>1,348,347</b>  | -                 | -                             |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>48,613</b>     | <b>61,755</b>     | -                 | -                             |
| <b>DIVISION TOTAL</b>                              | <b>4,222,870</b>  | <b>4,996,174</b>  | -                 | -                             |

**Fund:** General  
**Division:** Fire Prevention Bureau  
**Program:** Protective Inspections

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|-----------------|---------------------------|---------------------------|--|
| C12              | Fire Marshal    | <u>1</u>                  | <u>-</u>                  | <u>-</u>                               |
|                  | <b>Total</b>    | <b><u>1</u></b>           | <b><u>-</u></b>           | <b><u>-</u></b>                        |
|                  | Full-Time       | 1                         | -                         | -                                      |
|                  | Part-Time       | -                         | -                         | -                                      |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Fire Prevention Bureau (320)  
**Program:** Protective Inspections (524)

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

| <u>Division/Detail</u>                             | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>PERSONAL SERVICES</b>                           |                           |                           |                           |  |
| 12.01 Regular Salaries and Wages                   | 71,973                    | 74,566                    | -                         | -                                      |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 1,435                     | 1,523                     | -                         | -                                      |
| 15.↔ Special Pays                                  | 1,324                     | 1,258                     | -                         | -                                      |
| 21.00 FICA Taxes                                   | 5,146                     | 5,379                     | -                         | -                                      |
| 22.02 Retirement Contribution - Police/Fire        | 15,942                    | 16,127                    | -                         | -                                      |
| 23.00 Health Insurance                             | 14,223                    | 13,055                    | -                         | -                                      |
| 23.01 Disability Insurance                         | 224                       | 311                       | -                         | -                                      |
| 23.03 Life Insurance                               | 83                        | 84                        | -                         | -                                      |
| 24.00 Workers' Compensation                        | 1,491                     | 2,195                     | -                         | -                                      |
| <b>Total Personal Services</b>                     | <b>111,841</b>            | <b>114,498</b>            | <b>-</b>                  | <b>-</b>                               |
| <b>OPERATING EXPENSES</b>                          |                           |                           |                           |  |
| 40.00 Travel and Per Diem                          | -                         | 15                        | -                         | -                                      |
| 41.00 Communications                               | 571                       | 277                       | -                         | -                                      |
| 46.00 Repairs and Maintenance                      | 972                       | 916                       | -                         | -                                      |
| 47.00 Printing and Binding                         | 779                       | -                         | -                         | -                                      |
| 48.00 Promotional Activities                       | 15,710                    | 292                       | -                         | -                                      |
| 49.00 Other Current Charges and Obligations        | -                         | 40                        | -                         | -                                      |
| 51.00 Office Supplies                              | 238                       | 60                        | -                         | -                                      |
| 52.00 Operating Supplies                           | 3,708                     | 2,865                     | -                         | -                                      |
| 54.00 Publications, Subscriptions, & Memberships   | 1,815                     | 2,173                     | -                         | -                                      |
| 55.00 Training                                     | 500                       | 168                       | -                         | -                                      |
| 56.00 Small Tools and Minor Equipment              | 122                       | 5,222                     | -                         | -                                      |
| <b>Total Operating Expenses</b>                    | <b>24,415</b>             | <b>12,028</b>             | <b>-</b>                  | <b>-</b>                               |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>79,844</b>             | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>                              | <b>216,100</b>            | <b>126,526</b>            | <b>-</b>                  | <b>-</b>                               |



**Fund:** Municipal Impact Fee Trust  
**Division:** Fire/Fire Control  
**Program:** Public Safety

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Municipal Impact Fee Trust (116)  
**Division:** Fire/Fire Control (310)  
**Program:** Public Safety (522)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>       |                           |                           |                           |  |
| 31.00 Professional Services     | -                         | 18,712                    | -                         | -                                      |
| <b>Total Operating Expenses</b> | <u>-</u>                  | <u>18,712</u>             | <u>-</u>                  | <u>-</u>                               |
| <b>CAPITAL OUTLAY TOTAL</b>     | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>           | <u><u>-</u></u>           | <u><u>18,712</u></u>      | <u><u>-</u></u>           | <u><u>-</u></u>                        |

**Fund:** Equipment Replacement  
**Division:** Fire Rescue Operations  
**Program:** Fire Rescue Operations

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Equipment Replacement (302)  
**Division:** Fire Rescue Operations (310)  
**Program:** Fire Rescue Operations (522)

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

| <u>Division/Detail</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL   | 31,000                    | -                         | -                         | -                                      |
| DIVISION TOTAL         | <u>31,000</u>             | <u>-</u>                  | <u>-</u>                  | <u>-</u>                               |



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 General Fund, Debt Service and Water and Sewer Utility Funds to other funds.

## BUDGET RESOURCE SUMMARY

| Division            | Personal Services | Operating Exp.   | Capital Outlay | Debt Service     | Transfers        | Total Funds      | Personnel FT / PT |
|---------------------|-------------------|------------------|----------------|------------------|------------------|------------------|-------------------|
| GENERAL FUND:       | -                 | 1,632,432        | -              | 515,000          | 947,976          | 3,095,408        | - -               |
| DEBT SERVICE FUND:  | -                 | -                | -              | 616,896          | -                | 616,896          | - -               |
| WATER AND SWR FUND: | -                 | 671,500          | -              | 1,204,349        | 3,125,075        | 5,000,924        | - -               |
| <b>TOTALS</b>       | <b>-</b>          | <b>2,303,932</b> | <b>-</b>       | <b>2,336,245</b> | <b>4,073,051</b> | <b>8,713,228</b> | <b>- -</b>        |

**Narrative for Additional New (AN) Capital Outlay Items:**

**No Additional New Capital Outlay Planned.**

**Significant Expenditure Changes (10% or \$1,000 or more):**

General Fund

- 34.00 Increased due to Ambulance Billing moving from Accounting.
- 34.02 Increased due to reimbursement of Fire Department costs to Seminole County.
- 42.00 Decreased to match anticipated costs.
- 45.00 Decreased to match anticipated costs.
- 45.01 Decreased to match anticipated costs.
- 45.02 Decreased to match anticipated costs.
- 49.00 Increased due to Ambulance Billing moving from Accounting.
- 54.00 Decreased to match anticipated costs.
- 71.27 Increased to reflect actual principal payments.
- 72.27 Increased to reflect actual interest payments.

Debt Service Fund

- 71.26 Increased to reflect actual principal payments.
- 72.26 Decreased to reflect actual interest payments.

Water and Sewer

- 71.05 Decreased to reflect actual principal payments.
- 71.06 Increased to reflect actual principal payments.
- 71.45 Increased to reflect actual principal payments.
- 71.46 Increased to reflect actual principal payments.
- 72.05 Decreased to reflect actual interest payments.
- 72.06 Decreased to reflect actual interest payments.
- 72.45 Decreased to reflect actual interest payments.
- 72.46 Decreased to reflect actual interest payments.



**Fund:** General  
**Division:** Non-Departmental  
**Program:** Other General Government

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Non-Departmental (190)  
**Program:** Other General Government (517) (519) & (581)

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

| Division/Detail                                  | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>DEBT PAYMENTS (517)</b>                       |                   |                   |                   |                               |
| 71.27 Principal - Casselberry Golf Club          | -                 | -                 | 500,000           | 500,000                       |
| 72.27 Interest - Casselberry Golf Club           | -                 | -                 | 30,000            | 15,000                        |
| <b>Total Debt Payments</b>                       | <b>-</b>          | <b>-</b>          | <b>530,000</b>    | <b>515,000</b>                |
| <b>OPERATING EXPENDITURES (519)</b>              |                   |                   |                   |                               |
| 31.00 Professional Services                      | 46,193            | 94,992            | 70,000            | 70,000                        |
| 34.00 Contractual Services                       | -                 | -                 | -                 | 2,000                         |
| 34.02 Seminole County Fire                       | -                 | -                 | -                 | 1,000,000                     |
| 42.00 Freight & Postage                          | 16,360            | 13,960            | 25,000            | 21,000                        |
| 45.00 Insurance                                  | 229,539           | 234,678           | 275,000           | 250,000                       |
| 45.01 Insurance/Workers Comp                     | 130,033           | 19,879            | 95,000            | 85,000                        |
| 45.02 Insurance/Property and Casualty            | 52,504            | 20,586            | 30,000            | 25,000                        |
| 47.00 Printing and Binding                       | -                 | 323               | 1,000             | 1,000                         |
| 49.00 Other Current Charges and Obligations      | 37,483            | 10,959            | 20,000            | 36,800                        |
| 51.00 Office Supplies                            | -                 | -                 | -                 | 200                           |
| 52.00 Operating Supplies                         | 1,110             | 1,710             | 2,000             | 1,500                         |
| 54.00 Publications, Subscriptions, & Memberships | 2,850             | 245               | 3,000             | 2,000                         |
| 56.00 Small Tools and Minor Equipment            | 40                | -                 | -                 | -                             |
| 58.00 Contingency Reserve                        | -                 | -                 | 822,222           | 137,932                       |
| <b>Total Operating Expenses</b>                  | <b>516,112</b>    | <b>397,332</b>    | <b>1,343,222</b>  | <b>1,632,432</b>              |
| <b>INTERFUND TRANSFERS (581)</b>                 |                   |                   |                   |                               |
| 91.12 Transfer to Street Light Fund              | 5,000             | 12,201            | 12,201            | 12,200                        |
| 91.16 Transfer to CRA Fund                       | 205,375           | 221,886           | 127,839           | 156,500                       |
| 91.21 Transfer to Debt Service Fund              | 641,373           | 653,240           | 609,085           | 616,896                       |
| 91.32 Transfer to Equipment Replacement Fund     | 1,455             | -                 | -                 | -                             |
| 91.34 Transfer to Recreation Fund                | 195,315           | -                 | -                 | -                             |
| 91.36 Transfer to Lake Concord Park Fund         | 1,000,000         | 128,555           | -                 | -                             |
| 91.45 Transfer to Casselberry Golf Club          | -                 | 50,000            | -                 | 162,380                       |
| 96.01 Bad Debt Expense                           | 356,733           | 416,602           | -                 | -                             |
| <b>Total Other Uses</b>                          | <b>2,405,251</b>  | <b>1,482,484</b>  | <b>749,125</b>    | <b>947,976</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                      | <b>26,118</b>     | <b>909,287</b>    | <b>-</b>          | <b>-</b>                      |
| <b>DIVISION TOTAL</b>                            | <b>2,947,481</b>  | <b>2,789,103</b>  | <b>2,622,347</b>  | <b>3,095,408</b>              |

**Fund:** Recreation Escrow  
**Division:** Non-Departmental  
**Program:** Interfund Transfers

**POSITION SCHEDULE**

| <b><u>Pay Grade</u></b> | <b><u>Position</u></b> |
|-------------------------|------------------------|
|                         | No Personnel assigned. |

**CAPITAL OUTLAY SCHEDULE**

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

|                                     |       |
|-------------------------------------|-------|
| <b>Fund:</b> Recreation Escrow      | (103) |
| <b>Division:</b> Non-Departmental   | (190) |
| <b>Program:</b> Interfund Transfers | (581) |

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

| <u>Division/Detail</u>                          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---|---------------------------|---------------------------|---------------------------|--|
| <b>INTERFUND TRANSFERS (581)</b>                |                           |                           |                           |  |
| 91.10 Interfund Transfer                        | -                         | -                         | -                         | -                                      |
| 91.34 Transfer to Recreation                    | 98,502                    | -                         | -                         | -                                      |
| 91.36 Transfer to Lake Concord Park Development | -                         | 71,000                    | -                         | -                                      |
| <b>Total Other Uses</b>                         | <b>98,502</b>             | <b>71,000</b>             | -                         | -                                      |
| <b>CAPITAL OUTLAY TOTAL</b>                     | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>                           | <b>98,502</b>             | <b>71,000</b>             | -                         | -                                      |

**Fund:** Infrastructure Sales Surtax Fund  
**Division:** Non-Departmental  
**Program:** Other General Government

**POSITION SCHEDULE**

| <b><u>Pay Grade</u></b> | <b><u>Position</u></b> |
|-------------------------|------------------------|
|                         | No Personnel assigned. |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Infrastructure Sales Surtax Fund (114)  
**Division:** Non-Departmental (190)  
**Program:** Other General Government (517)

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

| <u>Division/Detail</u>               | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|--------------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>DEBT SERVICE</b>                  |                           |                           |                           |  |
| 71.01 Seminole County Promisary Note | -                         | 1,511,245                 | -                         | -                                      |
| 73.00 Other Debt Service Cost        | -                         | 51,500                    | -                         | -                                      |
| <b>Total Debt Service</b>            | <u>-</u>                  | <u>1,562,745</u>          | <u>-</u>                  | <u>-</u>                               |
| <b>CAPITAL OUTLAY TOTAL</b>          | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>                | <u>-</u>                  | <u>1,562,745</u>          | <u>-</u>                  | <u>-</u>                               |

**Fund:** Debt Service  
**Division:** Non-Departmental  
**Program:** Other General Government

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Debt Service (201)  
**Division:** Non-Departmental (190)  
**Program:** Other General Government (517)

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

| Division/Detail   | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
| <b>DEBT SERVICE</b>   |                   |                   |                   |                               |
| 71.13 Principal - MSBU (Summerset Wall Series Assess.) Note | 30,000            | 47,000            | -                 | -                             |
| 71.25 Principal - Sales Tax Revenue Bond 2011A              | -                 | -                 | -                 | -                             |
| 71.26 Principal - Sales Tax Refunding Bond 2011B            | 439,250           | 443,950           | 453,350           | 470,000                       |
| 72.13 Interest - MSBU (Summerset Wall Assessment) Note      | 2,780             | 940               | -                 | -                             |
| 72.25 Interest - Sales Tax Revenue Bond 2011A               | 133,855           | 133,855           | 134,222           | 133,855                       |
| 72.26 Interest - Sales Tax Refunding Bond 2011B             | 37,850            | 29,746            | 21,513            | 13,041                        |
| <b>Total Debt Service</b>                                   | <b>643,735</b>    | <b>655,491</b>    | <b>609,085</b>    | <b>616,896</b>                |
| <br><b>DIVISION TOTAL</b>                                   | <b>643,735</b>    | <b>655,491</b>    | <b>609,085</b>    | <b>616,896</b>                |



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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Capital Improvement (302)  
**Division:** Non-Departmental (190)  
**Program:** Other General Government (517)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENDITURES</b>   |                           |                           |                           |  |
| 31.00 Professional Services     | 250                       | -                         | -                         | -                                      |
| <b>Total Operating Expenses</b> | <b>250</b>                | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DEBT SERVICE</b>             |                           |                           |                           |  |
| 73.00 Other Debt Service Cost   | -                         | 4,850                     | -                         | -                                      |
| <b>Total Other Uses</b>         | <b>-</b>                  | <b>4,850</b>              | <b>-</b>                  | <b>-</b>                               |
| <b>CAPITAL OUTLAY TOTAL</b>     | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>           | <b>250</b>                | <b>4,850</b>              | <b>-</b>                  | <b>-</b>                               |

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Capital Improvement (305)  
**Division:** Non-Departmental (190)  
**Program:** Other General Government (519)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENDITURES</b>   |                           |                           |                           |  |
| 31.00 Professional Services     | 10,625                    | 8,380                     | -                         | -                                      |
| <b>Total Operating Expenses</b> | <b>10,625</b>             | <b>8,380</b>              | -                         | -                                      |
| <br>                            |                           |                           |                           |  |
| <b>CAPITAL OUTLAY TOTAL</b>     | -                         | -                         | -                         | -                                      |
| <br>                            |                           |                           |                           |  |
| <b>DIVISION TOTAL</b>           | <b>10,625</b>             | <b>8,380</b>              | -                         | -                                      |

**Fund:** Water and Sewer  
**Division:** Non-Departmental  
**Program:** Water-Sewer Combination Services

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Water and Sewer (401)  
**Division:** Non-Departmental (190)  
**Program:** Water-Sewer Combination Services (536) (517) & (581)

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

| Division/Detail   | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
| <b>OPERATING EXPENDITURES (536)</b>                     |                   |                   |                   |                               |
| 26.00 Matched Annuity                                   | 57,885            | 52,500            | -                 | -                             |
| 31.00 Professional Services - Water/Sewer Comb Svcs     | 26,090            | 27,802            | 20,000            | 20,000                        |
| 31.04 Professional Services                             | 115,605           | 1,099             | 175,000           | 175,000                       |
| 34.00 Contractual Services                              | -                 | -                 | 20,000            | 20,000                        |
| 34.05 Contractual Services - Collection Agency          | 5,302             | 10,415            | 10,000            | 10,000                        |
| 41.00 Communications                                    | 7,205             | 1,307             | 10,000            | 10,000                        |
| 45.00 Insurance   | 237,327           | 234,477           | 240,000           | 240,000                       |
| 45.01 Insurance/Workers' Comp                           | 21,136            | 8,954             | 25,000            | 25,000                        |
| 45.02 Insurance/Property and Casualty                   | 3,469             | 87,228            | 25,000            | 25,000                        |
| 46.00 Repairs and Maintenance                           | 12,135            | -                 | 2,500             | 2,500                         |
| 46.51 IS Repairs and Maintenance                        | 14,206            | 14,406            | 17,500            | 17,500                        |
| 48.00 Promotional Activities                            | 1,000             | 1,000             | 1,500             | 1,500                         |
| 49.00 Other Current Charges and Obligations             | 126,260           | 126,468           | 125,000           | 125,000                       |
| 59.00 Bad Debt Expense                                  | 74,088            | 61,312            | -                 | -                             |
| <b>Total Operating Expenses</b>                         | <b>701,708</b>    | <b>626,968</b>    | <b>671,500</b>    | <b>671,500</b>                |
| <b>DEBT SERVICE (517)</b>                               |                   |                   |                   |                               |
| 71.05 Principal - SRF - Construction 1995               | -                 | -                 | 215,202           | -                             |
| 71.06 Principal - SRF - Reclam. Facility/Expansion 2002 | -                 | -                 | 144,673           | 149,119                       |
| 71.10 Principal - SRF - Reuse Allowance 2002            | -                 | -                 | 13,905            | 14,332                        |
| 71.45 Principal - Utility Refunding Note 2011           | -                 | -                 | 712,525           | 725,444                       |
| 71.46 Principal - FDEP - DW590301 Water Quality         | -                 | -                 | 145,876           | 149,367                       |
| 72.04 Interest - SRF - Pre Const. 1995                  | 475               | 60                | -                 | -                             |
| 72.05 Interest - SRF - Construction 1995                | 15,471            | 9,888             | 4,395             | -                             |
| 72.06 Interest - SRF - Reclam. Facility/Expansion 2002  | 42,785            | 38,562            | 35,497            | 31,051                        |
| 72.10 Interest - SRF - Reuse Allowance 2002             | 4,112             | 3,706             | 3,412             | 2,984                         |
| 72.45 Interest - Utility Refunding Note 2011            | 99,385            | 86,737            | 92,176            | 64,941                        |
| 72.46 Interest - FDEP DW590301 Water Quality            | 70,940            | 71,941            | 70,602            | 67,111                        |
| 73.↔ Other Debt Service Cost                            | 45,615            | -                 | -                 | -                             |
| <b>Total Debt Service</b>                               | <b>278,783</b>    | <b>210,894</b>    | <b>1,438,263</b>  | <b>1,204,349</b>              |
| <b>INTERFUND TRANSFERS (581)</b>                        |                   |                   |                   |                               |
| 91.01 Transfer To General Fund (Return Policy)          | 2,517,392         | 1,242,937         | 1,282,668         | 1,352,266                     |
| 91.01 Transfer To General Fund (Allocated Overhead)     | 161,000           | 1,465,968         | 1,518,184         | 1,772,809                     |
| 91.11 Transfer To General Fund - CC                     | -                 | 13,647            | -                 | -                             |
| 91.35 Transfer To Capital Improvement Fund              | -                 | 6,054             | -                 | -                             |
| 91.36 Transfer To Lake Concord Park Development         | -                 | 98,970            | -                 | -                             |
| <b>Total Interfund Transfers</b>                        | <b>2,678,392</b>  | <b>2,827,576</b>  | <b>2,800,852</b>  | <b>3,125,075</b>              |
| <b>OTHER USES (536)</b>                                 |                   |                   |                   |                               |
| 93.00 Interest Expense                                  | 3,102             | 467               | -                 | -                             |
| 95.00 Depreciation Expense                              | 1,314,504         | (44,569)          | -                 | -                             |
| 97.00 Amortization Expense                              | 277,778           | -                 | -                 | -                             |
| <b>Total Other Uses</b>                                 | <b>1,595,384</b>  | <b>(44,102)</b>   | <b>-</b>          | <b>-</b>                      |
| <b>CAPITAL OUTLAY TOTAL</b>                             | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>                      |
| <b>DIVISION TOTAL</b>                                   | <b>5,254,267</b>  | <b>3,621,336</b>  | <b>4,910,615</b>  | <b>5,000,924</b>              |

**Fund:** Renewal/Replacement  
**Division:** Non-Departmental/Solid Waste  
**Program:** Water Sewer Comb Svcs

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Renewal/Replacement (402)  
**Division:** Non-Departmental (190)  
**Program:** Water Sewer Comb Svcs (536)

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

| <u>Division/Detail</u>      | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|-----------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OTHER USES</b>           |                           |                           |                           |  |
| 95.00 Depreciation Expense  | 44,870                    | -                         | -                         | -                                      |
| <b>Total Other Uses</b>     | <b>44,870</b>             | -                         | -                         | -                                      |
| <b>CAPITAL OUTLAY TOTAL</b> | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>       | <b>44,870</b>             | -                         | -                         | -                                      |



**Fund:** Capital Improvement  
**Division:** Non-Departmental  
**Program:** Water Sewer Comb Svcs

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Capital Improvement (403)  
**Division:** Non-Departmental (190)  
**Program:** Water Sewer Comb Svcs (536)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENDITURES</b>   |                           |                           |                           |  |
| 31.00 Professional Services     | 1,844                     | 1,817                     | -                         | -                                      |
| <b>Total Operating Expenses</b> | <b>1,844</b>              | <b>1,817</b>              | -                         | -                                      |
| <b>OTHER USES</b>               |                           |                           |                           |  |
| 95.00 Depreciation Expense      | 570,624                   | 707,040                   | -                         | -                                      |
| <b>Total Other Uses</b>         | <b>570,624</b>            | <b>707,040</b>            | -                         | -                                      |
| <b>CAPITAL OUTLAY TOTAL</b>     | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>           | <b>572,468</b>            | <b>708,857</b>            | -                         | -                                      |



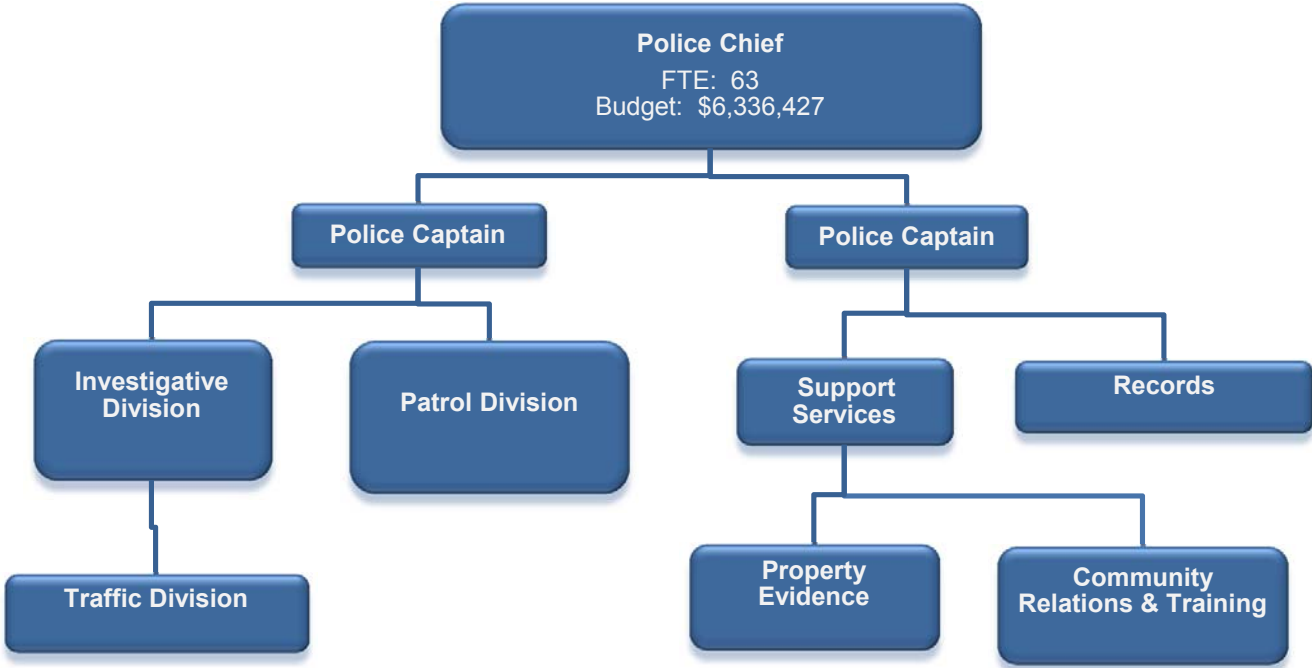
This page intentionally left blank.



# **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.
- Working 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 managing 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.

**BUDGET RESOURCE SUMMARY**

| Division                   | Personal Services | Operating Exp.   | Capital Outlay | Debt Service  | Transfers | Total Funds      | Personnel FT / PT |
|----------------------------|-------------------|------------------|----------------|---------------|-----------|------------------|-------------------|
| <b>GENERAL FUND:</b>       |                   |                  |                |               |           |                  |                   |
| Police                     | 4,922,627         | 1,019,803        | -              | 97,697        | -         | 6,040,127        | 63 -              |
| <b>PD EDUCATION FUND:</b>  | -                 | 10,300           | -              | -             | -         | 10,300           | - -               |
| <b>EQUIP. REPLACEMENT:</b> | -                 | -                | 286,000        | -             | -         | 286,000          | - -               |
| <b>TOTALS</b>              | <b>4,922,627</b>  | <b>1,030,103</b> | <b>286,000</b> | <b>97,697</b> | <b>-</b>  | <b>6,336,427</b> | <b>63 -</b>       |

**Narrative for Additional New (AN) Capital Outlay Items:**

**Significant Expenditure Changes (10% or \$1,000 or more):**

General Fund - Police Department:

- 34.00 Increased to reflect actual anticipated spending.
- 34.09 Increased cost for dispatching services provided by the SCSO.
- 40,00 Increased to reflect actual anticipated spending. Additional training requirements for Support Services Coordinator (Crimes Analysis) and other needed training for agency personnel.
- 43.00 Increased due to anticipated increase in utilities.
- 46.00 Increased to match anticipated costs.
- 47.00 Increased to reflect actual anticipated spending.
- 49.00 Increased to reflect actual anticipated spending.
- 51.00 Increased to reflect actual anticipated spending.
- 52.00 Decreased to reflect actual anticipated spending.
- 54.00 Increased to reflect actual anticipated spending.
- 55.00 Increased to reflect actual anticipated spending.
- 56.00 Increased to reflect actual anticipated spending.

Fund: General  
 Division: Police  
 Program: Law Enforcement

**POSITION SCHEDULE**

| <u>Pay Grade</u>   | <u>Position</u>                            | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|--------------------|--|---------------------------|---------------------------|--|
| D2                 | Police Chief                               | 1                         | 1                         | 1                                      |
| C14                | Police Captain                             | 1                         | 2                         | 2                                      |
| C12                | Police Commander                           | -                         | -                         | 2                                      |
| PS                 | Police Sergeant                            | 7                         | 7                         | 6                                      |
| PC                 | Police Corporal                            | -                         | -                         | 6                                      |
| PO                 | Police Officer                             | 43                        | 43                        | 37                                     |
| C11                | Police Support Services Manager            | 1                         | -                         | -                                      |
| A46                | Property and Evidence Supervisor           | 1                         | 1                         | 1                                      |
| A45                | Records Supervisor                         | 1                         | 1                         | 1                                      |
| A43                | Police Administrative Services Coordinator | 1                         | 1                         | 1                                      |
| A41                | Police Support Services Coordinator        | 1                         | 1                         | 1                                      |
| A38                | Elder and Victim Services Coordinator      | 1                         | 1                         | 1                                      |
| A34                | Community Service Officer                  | 1                         | 1                         | 1                                      |
| A27                | Senior Records Clerk                       | 1                         | 1                         | 1                                      |
| A27                | Property and Evidence Technician           | 1                         | 1                         | 1                                      |
| A25                | Records Clerk                              | 1                         | 1                         | 1                                      |
| A22                | Staff Assistant I                          | -                         | -                         | -                                      |
| <b>Total</b>       |  | <b>62</b>                 | <b>62</b>                 | <b>63</b>                              |
| Full-Time          |  | 62                        | 62                        | 63                                     |
| Part-Time          |  | -                         | -                         | -                                      |
| <b>Total FTE's</b> |  |                           |                           | <b>63</b>                              |

**CAPITAL OUTLAY SCHEDULE**

| <u>Account<br/>Number</u> | <u>Item</u> | <u>Project<br/>Number</u> | <u>Amount</u> |
|---------------------------|-------------|---------------------------|---------------|
| <b>Total</b>              |             |                           | <b>-</b>      |

**Fund:** General (001)  
**Division:** Police (610)  
**Program:** Law Enforcement (521)

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

| Division/Detail                                     | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                            |                   |                   |                   |                               |
| 11.00 Executive Salaries                            | 101,461           | 60,630            | 107,363           | 110,583                       |
| 12.01 Regular Salaries and Wages                    | 2,705,259         | 2,776,052         | 2,974,095         | 3,090,887                     |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays  | 86,967            | 94,268            | 87,551            | 100,405                       |
| 14.00 Overtime                                      | 183,542           | 153,267           | 170,000           | 170,000                       |
| 15.↔ Special Pays                                   | 59,340            | 59,174            | 72,736            | 55,200                        |
| 21.00 FICA Taxes                                    | 230,119           | 231,366           | 260,998           | 269,821                       |
| 22.01 Retirement Contribution - State Plan          | 135,588           | 131,042           | 123,690           | 109,797                       |
| 22.02 Retirement Contribution - Police/Fire         | 409,043           | 427,485           | 512,936           | 470,918                       |
| 22.05 Retirement Contribution - City Plan           | 36,053            | 25,839            | 34,790            | 35,693                        |
| 23.00 Health Insurance                              | 474,680           | 497,349           | 540,027           | 408,660                       |
| 23.01 Disability Insurance                          | 2,136             | 1,510             | 13,237            | 14,306                        |
| 23.02 Supplemental Pay - Health Insurance Waiver    | 4,800             | 3,400             | 3,600             | 2,400                         |
| 23.03 Life Insurance                                | 4,307             | 4,343             | 4,710             | 4,794                         |
| 24.00 Workers' Compensation                         | 48,082            | 65,737            | 52,219            | 55,914                        |
| 26.00 Matched Annuity                               | 14,740            | 13,575            | 20,962            | 21,699                        |
| 28.00 Gift Cards/Service Awards                     | -                 | -                 | -                 | 1,550                         |
| <b>Total Personal Services</b>                      | <b>4,496,117</b>  | <b>4,545,037</b>  | <b>4,978,914</b>  | <b>4,922,627</b>              |
| <b>OPERATING EXPENSES</b>                           |                   |                   |                   |                               |
| 31.00 Professional Services                         | -                 | 14,000            | -                 | -                             |
| 34.00 Other Contractual Services                    | 21,378            | 2,931             | 2,664             | 5,700                         |
| 34.09 Other Contractual Services - Sheriff Dispatch | 446,137           | 455,060           | 461,886           | 467,803                       |
| 40.00 Travel and Per Diem                           | 5,594             | 2,389             | 2,261             | 14,450                        |
| 41.00 Communications                                | 42,657            | 37,220            | 40,905            | 41,000                        |
| 42.00 Freight and Postage                           | 276               | 101               | 300               | 300                           |
| 43.00 Utility Services                              | 69,509            | 77,754            | 71,400            | 72,850                        |
| 44.00 Rentals and Leases                            | -                 | 190               | 200               | 200                           |
| 44.01 Rentals and Leases - Capital Leases           | 120,506           | 48,287            | 48,287            | 97,697                        |
| 46.00 Repairs and Maintenance                       | 136,487           | 154,923           | 127,661           | 129,300                       |
| 47.00 Printing and Binding                          | 804               | 851               | 1,000             | 1,500                         |
| 48.00 Promotional Items                             | 3,412             | 4,181             | 8,200             | 8,700                         |
| 49.00 Other Current Charges and Obligations         | 1,319             | 7,031             | 1,025             | 4,000                         |
| 51.00 Office Supplies                               | 4,570             | 6,407             | 6,560             | 12,600                        |
| 52.00 Operating Supplies                            | 286,234           | 189,405           | 289,510           | 225,600                       |
| 52.01 Operating Supplies - Grant                    | -                 | 5,540             | -                 | -                             |
| 54.00 Publications, Subscriptions, & Memberships    | 2,712             | 2,808             | 1,695             | 3,150                         |
| 55.00 Training                                      | 1,920             | 908               | 1,050             | 7,850                         |
| 55.01 Training - Grant                              | -                 | 5,895             | -                 | -                             |
| 56.00 Small Tools and Minor Equipment               | 28,222            | 52,910            | 16,653            | 24,800                        |
| 56.01 Small Tools and Minor Equipment - Grant       | -                 | 4,995             | -                 | -                             |
| <b>Total Operating Expenses</b>                     | <b>1,171,737</b>  | <b>1,073,786</b>  | <b>1,081,257</b>  | <b>1,117,500</b>              |
| <b>INTERFUND TRANSFERS (581)</b>                    |                   |                   |                   |                               |
| 91.32 Transfer to Equipment Replacement Fund        | <b>50,000</b>     | -                 | -                 | -                             |
| <b>Total Other Uses</b>                             | <b>50,000</b>     | -                 | -                 | -                             |
| <b>CAPITAL OUTLAY TOTAL</b>                         | <b>29,356</b>     | -                 | <b>18,500</b>     | -                             |
| <b>DIVISION TOTAL</b>                               | <b>5,747,210</b>  | <b>5,618,823</b>  | <b>6,078,671</b>  | <b>6,040,127</b>              |



**Fund:** Police Education  
**Division:** Police  
**Program:** Law Enforcement

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Police Education (102)  
**Division:** Police (610)  
**Program:** Law Enforcement (521)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>       |                           |                           |                           |  |
| 40.00 Travel and Per Diem       | 7,084                     | 7,756                     | 7,355                     | 5,600                                  |
| 55.00 Training                  | 15,499                    | 11,210                    | 6,882                     | 4,700                                  |
| <b>Total Operating Expenses</b> | <b>22,583</b>             | <b>18,966</b>             | <b>14,237</b>             | <b>10,300</b>                          |
| <b>CAPITAL OUTLAY TOTAL</b>     | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>           | <b>22,583</b>             | <b>18,966</b>             | <b>14,237</b>             | <b>10,300</b>                          |

**Fund:** Law Enforcement Trust  
**Division:** Police  
**Program:** Law Enforcement

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Law Enforcement Trust (104)  
**Division:** Police (610)  
**Program:** Law Enforcement (521)

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

| Division/Detail                       | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------------------|
| <b>OPERATING EXPENSES</b>             |                   |                   |                   |                               |
| 48.00 Promotional Activities          | 3,408             | -                 | -                 | -                             |
| 49.00 Other Current Charges           | -                 | -                 | -                 | -                             |
| 52.00 Operating Supplies              | -                 | -                 | -                 | -                             |
| 52.10 Software                        | -                 | -                 | -                 | -                             |
| 56.00 Small Tools and Minor Equipment | 1,247             | -                 | -                 | -                             |
| 82.00 Aid to Private Organizations    | 3,000             | 1,000             | -                 | -                             |
|                                       |                   |                   |                   |                               |
| <b>Total Operating Expenses</b>       | <b>7,655</b>      | <b>1,000</b>      | -                 | -                             |
| <b>INTERFUND TRANSFER (581)</b>       |                   |                   |                   |                               |
| 91.10 Transfer To General Fund        | 35,000            | -                 | -                 | -                             |
| <b>Total Other Uses</b>               | <b>35,000</b>     | -                 | -                 | -                             |
| <b>CAPITAL OUTLAY TOTAL</b>           | -                 | -                 | -                 | -                             |
| <b>DIVISION TOTAL</b>                 | <b>42,655</b>     | <b>1,000</b>      | -                 | -                             |

NOTE: Pursuant to FL § 932.701-707, funds in the amount of \$35,000 were budgeted in fiscal years 2013 and 2014 to support a School Resource Officer position.

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account Number</u></b> | <b><u>Item</u></b> | <b><u>Project Number</u></b> | <b><u>Amount</u></b> |
|------------------------------|--------------------|------------------------------|----------------------|
|                              |                    |                              | -                    |
|                              | <b>Total</b>       |                              | -                    |

**Fund:** Municipal Impact Fee (116)  
**Division:** Police (610)  
**Program:** Law Enforcement (521)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>       |                           |                           |                           |  |
| 31.00 Professional Services     | -                         | -                         | -                         | -                                      |
| <b>Total Operating Expenses</b> | -                         | -                         | -                         | -                                      |
| <b>CAPITAL OUTLAY TOTAL</b>     | -                         | <b>7,979</b>              | -                         | -                                      |
| <b>DIVISION TOTAL</b>           | -                         | <b>7,979</b>              | -                         | -                                      |

**Fund:** Treasury Equity Share IRS/SS  
**Division:** Police  
**Program:** Law Enforcement

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account Number</u></b> | <b><u>Item</u></b> | <b><u>Project Number</u></b> | <b><u>Amount</u></b> |
|------------------------------|--------------------|------------------------------|----------------------|
|                              |                    |                              | -                    |
|                              | <b>Total</b>       |                              | -<br>=               |

**Fund:** Treasury Equity Share IRS/SS (121)  
**Division:** Police (610)  
**Program:** Law Enforcement (521)

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

| <u>Division/Detail</u>              | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|-------------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>           |                           |                           |                           |  |
| 56.00 Small Tools & Minor Equipment | -                         | <b>122,196</b>            | -                         | -                                      |
| <b>Total Operating Expenses</b>     | -                         | <b>122,196</b>            | -                         | -                                      |
| <b>CAPITAL OUTLAY TOTAL</b>         | -                         | <b>23,310</b>             | -                         | -                                      |
| <b>DIVISION TOTAL</b>               | -                         | <b>145,506</b>            | -                         | -                                      |



**Fund:** Equipment Replacement  
**Division:** Police  
**Program:** Law Enforcement

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account Number</u></b> | <b><u>Item</u></b>              | <b><u>Project Number</u></b> |   | <b><u>Amount</u></b>  |
|------------------------------|---------------------------------|------------------------------|---|-----------------------|
| 67.22                        | SUV - Police Patrol Vehicle (6) | 001702                       | R | 286,000               |
|                              | <b>Total</b>                    |                              |   | <b><u>286,000</u></b> |

**Fund:** Equipment Replacement (302)  
**Division:** Police (610)  
**Program:** Law Enforcement (521)

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

| <u>Division/Detail</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL   | 50,333                    | -                         | -                         | 286,000                                |
| DIVISION TOTAL         | <u>50,333</u>             | <u>-</u>                  | <u>-</u>                  | <u>286,000</u>                         |



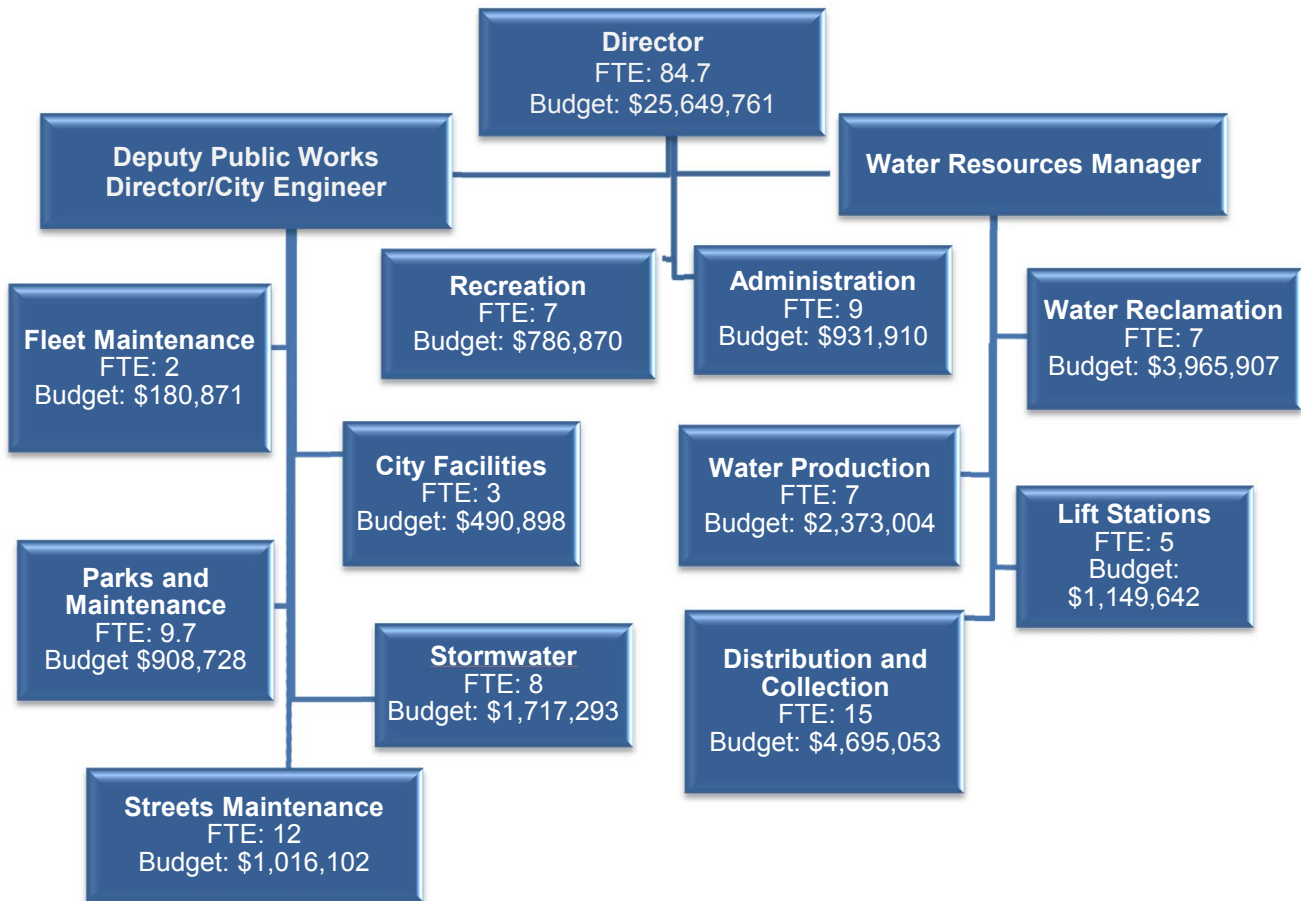
This page intentionally left blank.



# **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.
- Provide transportation and engineering services for the road network within the City of Casselberry.
- Maintain roadways, all right-of-way landscaping, water mains, reclaimed water mains, sanitary sewer, force mains, and lift stations.

**Parks and Maintenance**

- Maintain condition of all public grounds, including parks and trails.

**City Facilities**

- Maintain City facilities, perform renovations, and manage related contracts.
- Acquire, develop, and renovate parks, recreational facilities, and open spaces.

**Recreation**

- Provide recreational and educational programs and services for people of all ages.
- Promote involvement opportunities in arts.
- 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 City-wide marketing.

**BUDGET RESOURCE SUMMARY**

| <b>Division</b>             | <b>Personal Services</b> | <b>Operating Exp.</b> | <b>Capital Outlay</b> | <b>Debt Service</b> | <b>Transfers</b> | <b>Total Funds</b> | <b>Personnel FT / PT</b> |          |
|-----------------------------|--------------------------|-----------------------|-----------------------|---------------------|------------------|--------------------|--------------------------|----------|
| <b>GENERAL FUND:</b>        |                          |                       |                       |                     |                  |                    |                          |          |
| Parks & Maintenance         | 445,012                  | 391,260               | -                     | 72,456              | -                | 908,728            | 9                        | 1        |
| Recreation                  | 493,450                  | 278,300               | -                     | 15,120              | -                | 786,870            | 7                        | -        |
| Engineering                 | -                        | -                     | -                     | -                   | -                | -                  | -                        | -        |
| Streets Maintenance         | 598,676                  | 342,310               | -                     | 75,116              | -                | 1,016,102          | 12                       | -        |
| Fleet Maintenance           | 146,921                  | 17,950                | 16,000                | -                   | -                | 180,871            | 2                        | -        |
| City Facilities             | 164,579                  | 255,097               | -                     | 71,222              | -                | 490,898            | 3                        | -        |
| <b>LOC OPT GAS TX FUND</b>  | -                        | 410,317               | -                     | -                   | -                | 410,317            | -                        | -        |
| <b>STRMWTR UTIL FUND</b>    | 581,504                  | 297,500               | 630,000               | 57,626              | 150,663          | 1,717,293          | 8                        | -        |
| <b>INFRASRT SURTAX FUND</b> | -                        | -                     | 3,236,342             | 1,154,915           | -                | 4,391,257          | -                        | -        |
| <b>SOLID WASTE FUND</b>     | -                        | 1,655,560             | -                     | -                   | 170,615          | 1,826,175          | -                        | -        |
| <b>STREET LIGHT FUND</b>    | -                        | 391,254               | -                     | -                   | -                | 391,254            | -                        | -        |
| <b>EQUIP REPL FUND</b>      |                          |                       |                       |                     |                  |                    |                          |          |
| Streets Maintenance         | -                        | -                     | 133,200               | -                   | -                | 133,200            | -                        | -        |
| Parks & Maintenance         | -                        | -                     | 160,100               | -                   | -                | 160,100            | -                        | -        |
| Facilities                  | -                        | -                     | 58,800                | -                   | -                | 58,800             | -                        | -        |
| <b>WATER AND SEWER FUND</b> |                          |                       |                       |                     |                  |                    |                          |          |
| Administration              | 796,160                  | 109,750               | 26,000                | -                   | -                | 931,910            | 9                        | -        |
| Distribution & Coll         | 875,269                  | 819,750               | 3,000,034             | -                   | -                | 4,695,053          | 15                       | -        |
| Lift Stations               | 320,992                  | 362,650               | 466,000               | -                   | -                | 1,149,642          | 5                        | -        |
| Water Reclamation           | 489,907                  | 2,651,000             | 825,000               | -                   | -                | 3,965,907          | 7                        | -        |
| Water Production            | 504,298                  | 959,740               | 908,966               | -                   | -                | 2,373,004          | 7                        | -        |
| <b>GOLF COURSE FUND</b>     | -                        | -                     | -                     | 62,380              | -                | 62,380             | -                        | -        |
| <b>TOTALS</b>               | <b>5,416,768</b>         | <b>8,942,438</b>      | <b>9,460,442</b>      | <b>1,508,835</b>    | <b>321,278</b>   | <b>25,649,761</b>  | <b>84</b>                | <b>1</b> |

## Narrative for Additional New (AN) Capital Outlay Items:

### General Fund - Fleet

**Heavy Vehicle Lift** - Purchase of a new heavy vehicle lift to ensure the safety of vehicle/mechanic while performing routine and complex maintenance/repair on heavier service trucks. (\$16k)

### General Fund - Facilities

**Cargo Vans (2)** - Purchase of two cargo vans for the janitorial staff to be able to safely transport the necessary cleaning supplies while ensuring the cleanliness of all City buildings on/offsite. (\$29k ea.)

### Infrastructure Sales Surtax Fund - Sales Tax

**US 17-92 to Sunset Drive Pedestrian Connectivity Improvements** (Design) - Design phase for new combination boardwalk/sidewalk to extend pedestrian connectivity from US 17-92 @ Plumosa Ave to Sunset Drive. (\$42,120)

**Quail Pond Circle Complete Street/Pedestrian Connectivity Improvements** (Design) (AN) - Design phase for extending a new pedestrian connection from Lake Concord Park to Sunset Dr via Quail Pond Circle right of way and existing City property. (\$50,544)

### Water & Sewer Fund - Distribution & Collection

**Service Truck** - Purchase of new service truck for staff. (\$75k)

**Trimble Unit** - Purchase of a new handheld Trimble GPS unit. (\$10k)

**Leak Detector** - Purchase of equipment to identify leaks within the City's distribution and collection system. (\$6k)

**Pipeline Crossing at Lake Ann Lane and Ruby Court** - Installation of new piping to facilitate water main looping at the water service area crossing at Lake Ann Lane and Ruby Court. (\$6k)

**Tablets and Docking Stations for Field Staff (7)** - Purchase of new tablets and corresponding docking stations for Distribution & Collection field personnel. (\$18k, 7@ approx. \$2,500 ea.)

### Water & Sewer Fund - Water Production

**SCADA Improvements** - Improvements to the City's SCADA system that includes repair/replacement of PSI Transducers for the Lift Station. (\$12,500)

**Well Enclosures** - Purchase of well enclosures for infrastructure at various locations. (\$157,300)

**Howell Park Well # 3 Generator/Fencing** - Purchase and/or replacement of a generator and the fencing around Howell Park Well # 3. (\$55k)



This page intentionally left blank.



**Significant Expenditure Changes (10% or \$1,000 or more):**

General Fund - Parks and Maintenance

- 31.00 Decreased to reflect normal actual expenditures.
- 46.00 Decreased diverted to subaccounts to isolate irrigation repairs.

General Fund - Recreation

- 31.06 Increased to cover contract costs for holiday seasonal decorations for the City Hall building.
- 34.07 Decreased to offset transfer to Professional Services account for holiday decorations contract.

General Fund - Streets Maintenance

- 31.00 Decreased to reflect transfer to Engineering Division budget.
- 34.00 Decreased to reflect removal budget to support the Flexbus Transit Coordinator position and marketing costs.
- 46.00 Decreased to reflect transfer of funds to Traffic Signage and Striping (\$5,000) and Repair and Maintenance (\$15,000) in the LOGT budget.
- 46.16 Increased to reflect additional \$50,000 (Annan - Red Bug) transferred to LOGT since FDOT reimbursable; additional \$42,000 to cover 17-92 and 436 plant replacement (including Red Bug Flyover); expenses match new FDOT reimbursement rate.
- 53.01 Decreased to transfer funds to Traffic Signage and Striping account in LOGT budget.

General Fund - Fleet

- 51.00 Increased to cover costs for the purchase of GM and Ford manufacture software (Scan Tools).

LOGT

- 34.00 Decreased due to the elimination of Flexbus (also includes sidewalk contracted services).
- 46.00 Decreased due to reappropriation of funds to the Streets Repairs and Maintenance account to cover FDOT reimbursable expenses related to the Red Bug Flyover project.
- 53.00 Decreased to reflect normal actual expenditures.
- 53.01 Increased to establish a budget for Traffic Signage and Striping in LOGT to decrease the reliance on General Fund.

Stormwater Utility Fund - Stormwater

- 31.00 Decreased to reflect normal actual expenditures.
- 34.00 Increased to include aquatic plant management for Lake Concord and City Center ponds.
- 52.00 Decreased to reflect reduction in weed control expenditures projected for FY 2017.

Solid Waste

- 34.00 Increased to anticipate a 5% Consumer Price Index adjustment for residential garbage collection/disposal.

Water and Sewer Fund - Distribution & Collection

- 31.00 Increased to cover costs for the evaluation / implementation of City Works.
- 40.00 Increased to cover costs associated with Travel and Per Diem resulting from additional training requirements for professional license holders.
- 46.01 Increased to cover costs for replacement of a dual check valve.

Water and Sewer Fund - Water Reclamation

- 31.00 Increased for design and tentative project development.
- 34.03 Increased to cover anticipated expenditures due to increased rates.
- 34.04 Increased to cover anticipated expenditures due to increased rates.
- 40.00 Increased to cover costs associated with Travel and Per Diem resulting from additional training requirements for professional license holders.
- 41.00 increase in expenditures for phones and package upgrades
- 46.00 Decreased due to transfer of funds to Golf Course Fund to isolate golf course expenses.
- 54.00 Increased due to anticipated increase in expenditures for library and educational resources for operations.
- 55.00 Increased to cover costs resulting from additional training requirements for professional license holders.

Water and Sewer Fund - Water Production

- 34.00 Increased to cover costs for contracted services with SCADA and Sanders.
- 40.00 Increased to cover costs for CEUs for license renewal due 2017 and for specialized courses and training for electrical/scada/mechanical.
- 41.00 Increased to cover switch to verizon, a new monitoring system, and cell tower removal for painting Melody Ln.
- 46.00 Decreased to normal actual expenditures; also includes replacement of vent screening and level gauges for Howell Park and North Plants.
- 52.00 Decreased to reflect anticipated projected expenditures, to include GAC operational supplies.
- 55.00 Increased to cover costs for CEUs for license renewal due 2017 and for specialized courses and training for electrical/scada/mechanical.

**Fund:** General  
**Division:** Parks & Maintenance  
**Program:** Parks & Maintenance

**POSITION SCHEDULE**

| <b><u>Pay Grade</u></b> | <b><u>Position</u></b>              | <b><u>FY 2015<br/>Budget</u></b> | <b><u>FY 2016<br/>Budget</u></b> | <b><u>FY 2017<br/>Proposed<br/>Budget</u></b> |
|-------------------------|-------------------------------------|----------------------------------|----------------------------------|---|
| C8                      | Parks & Facilities Supervisor       | 1                                | 1                                | 1   |
| A27                     | Irrigation Technician               | 2                                | 2                                | 2   |
| A17/A24                 | Parks Maintenance Worker/Technician | 5                                | 5                                | 6   |
| A17                     | Parks Maintenance Worker (PT)       | 1                                | 1                                | 1   |
|                         | <b>Total</b>                        | <b>9</b>                         | <b>9</b>                         | <b>10</b>                                     |
|                         | Full-Time                           | 8                                | 8                                | 9   |
|                         | Part-Time                           | 1                                | 1                                | 1   |
|                         | <b>Total FTE's</b>                  |                                  |                                  | <b>9.7</b>                                    |

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account<br/>Number</u></b> | <b><u>Item</u></b> | <b><u>Project<br/>Number</u></b> | <b><u>Amount</u></b> |
|----------------------------------|--------------------|----------------------------------|----------------------|
|                                  |                    |                                  | _____                |
|                                  | <b>Total</b>       |                                  | <b>_____</b>         |

**Fund:** General (001)  
**Division:** Parks & Maintenance (410)  
**Program:** Parks & Maintenance (572)

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

| Division/Detail                                  | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                         |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                 | 258,985           | 263,008           | 288,520           | 313,666                       |
| 12.↔ Regular Salaries and Wages-Misc Pays        | 447               | 402               | 626               | 626                           |
| 14.00 Overtime                                   | 4,246             | 2,492             | 10,000            | 10,000                        |
| 21.00 FICA Taxes                                 | 19,785            | 20,476            | 22,885            | 24,808                        |
| 22.01 Retirement Contribution - State Plan       | 6,928             | 6,163             | 2,504             | 2,622                         |
| 22.05 Retirement Contribution - City Plan        | 19,068            | 19,733            | 26,365            | 28,879                        |
| 23.00 Health Insurance                           | 45,722            | 34,133            | 55,005            | 40,866                        |
| 23.01 Disability Insurance                       | 514               | 523               | 4,723             | 5,199                         |
| 23.02 Supplemental Pay - Health Insurance Waiver | 2,400             | 4,500             | 3,600             | 4,800                         |
| 23.03 Life Insurance                             | 391               | 372               | 462               | 501                           |
| 24.00 Workers' Compensation                      | 3,234             | 5,004             | 5,155             | 5,776                         |
| 25.00 Unemployment Compensation                  | (25)              | 1,100             | -                 | -                             |
| 26.00 Matched Annuity                            | 4,631             | 5,251             | 5,979             | 7,019                         |
| 28.00 Gift Cards/Service Awards                  | -                 | -                 | -                 | 250                           |
| <b>Total Personal Services</b>                   | <b>366,326</b>    | <b>363,157</b>    | <b>425,824</b>    | <b>445,012</b>                |
| <b>OPERATING EXPENSES</b>                        |                   |                   |                   |                               |
| 31.00 Professional Services                      | 6,815             | -                 | 37,500            | 5,000                         |
| 34.00 Other Contractual Services                 | 11,912            | 15,473            | 21,360            | 18,360                        |
| 40.00 Travel and Per Diem                        | 339               | 7                 | 2,000             | 2,000                         |
| 41.00 Communications                             | 1,492             | 1,442             | 3,000             | 3,000                         |
| 42.00 Freight & Postage                          | -                 | -                 | 150               | 150                           |
| 43.00 Utility Services                           | 110,610           | 98,933            | 125,000           | 115,000                       |
| 44.00 Rentals and Leases                         | 980               | -                 | 2,000             | 2,000                         |
| 44.01 Rentals and Leases - Capital Leases        | 55,145            | 65,741            | 29,445            | 72,456                        |
| 46.00 Repairs and Maintenance                    | 191,088           | 205,765           | 193,650           | 207,650                       |
| 47.00 Printing and Binding                       | -                 | -                 | 1,500             | 1,000                         |
| 48.00 Promotional Activities                     | -                 | -                 | -                 | 500                           |
| 49.00 Other Current Charges and Obligations      | 108               | 388               | 500               | 500                           |
| 51.00 Office Supplies                            | 100               | 148               | 250               | 250                           |
| 52.00 Operating Supplies                         | 29,911            | 27,158            | 28,350            | 28,350                        |
| 54.00 Publications, Subscriptions, & Memberships | 1,182             | -                 | 3,500             | 1,500                         |
| 55.00 Training                                   | 140               | 796               | 3,000             | 2,000                         |
| 56.00 Small Tools and Minor Equipment            | 2,819             | 8,131             | 4,000             | 4,000                         |
| 59.00 Golf Course Costs                          | -                 | 71,753            | -                 | -                             |
| <b>Total Operating Expenses</b>                  | <b>412,641</b>    | <b>495,735</b>    | <b>455,205</b>    | <b>463,716</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                      | <b>74,519</b>     | <b>2,563,263</b>  | <b>52,000</b>     | <b>-</b>                      |
| <b>DIVISION TOTAL</b>                            | <b>853,486</b>    | <b>3,422,155</b>  | <b>933,029</b>    | <b>908,728</b>                |

**Fund:** General  
**Division:** Recreation  
**Program:** Parks & Recreation

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>                         | <u>FY 2015<br/>Budget</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|---|---------------------------|---------------------------|--|
| C11              | Recreation Manager                      | 1                         | 1                         | 1                                      |
| C9               | Recreation Programs & Events Supervisor | -                         | 1                         | 1                                      |
|                  | Special Events & Marketing Coordinator  | 1                         | -                         | -                                      |
| A30              | Recreation Specialist                   | 3                         | 3                         | 3                                      |
| A22              | Staff Assistant I                       | -                         | 1                         | 1                                      |
| A10              | Office Assistant                        | 1                         | 1                         | 1                                      |
| A10              | Office Assistant (PT)                   | 1                         | -                         | -                                      |
|                  | <b>Total</b>                            | <b><u>7</u></b>           | <b><u>7</u></b>           | <b><u>7</u></b>                        |
|                  | Full-Time                               | 6                         | 7                         | 7                                      |
|                  | Part-Time                               | 1                         | -                         | -                                      |
|                  | <b>Total FTE's</b>                      |                           |                           | <b>7</b>                               |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Recreation (411)  
**Program:** Parks & Recreation (572)

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

| Division/Detail   | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                                |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                        | 119,555           | 254,900           | 288,843           | 297,003                       |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays      | 50                | 600               | 605               | 638                           |
| 13.00 Other Salaries and Wages                          | 64,375            | 80,288            | 60,000            | 70,000                        |
| 13.01 Grant Salaries & Wages                            | 1,404             | -                 | -                 | -                             |
| 14.00 Overtime  | 2,341             | 4,505             | 3,000             | 3,000                         |
| 21.00 FICA Taxes  | 14,039            | 24,579            | 26,962            | 28,354                        |
| 22.01 Retirement Contribution - State Plan              | 4,790             | 5,416             | 5,450             | 5,880                         |
| 22.05 Retirement Contribution - City Plan               | 4,298             | 18,547            | 27,593            | 29,182                        |
| 23.00 Health Insurance                                  | 21,606            | 61,180            | 64,071            | 47,677                        |
| 23.01 Disability Insurance                              | 13                | 587               | 2,792             | 5,643                         |
| 23.03 Life Insurance                                    | 156               | 345               | 422               | 429                           |
| 24.00 Workers' Compensation                             | 2,252             | 3,229             | 5,161             | 5,469                         |
| 25.00 Unemployment Compensation                         | 132               | 164               | -                 | -                             |
| 28.00 Gift Cards/Service Awards                         | -                 | -                 | -                 | 175                           |
| <b>Total Personal Services</b>                          | <b>235,011</b>    | <b>454,340</b>    | <b>484,899</b>    | <b>493,450</b>                |
| <b>OPERATING EXPENSES</b>                               |                   |                   |                   |                               |
| 31.06 Professional Services/Culture and Recreation      | 9,115             | 7,607             | 6,000             | 9,000                         |
| 34.00 Other Contractual Services                        | 123,403           | 61,552            | 51,200            | 51,200                        |
| 34.06 Other Contractual Services/Culture and Recreation | 4,600             | -                 | 5,000             | -                             |
| 34.07 Other Contractual - Class Programs                | 15,951            | 10,503            | 15,000            | 12,000                        |
| 40.00 Travel and Per Diem                               | 26                | 32                | 500               | 500                           |
| 41.00 Communications                                    | 1,879             | 1,864             | 2,800             | 2,800                         |
| 42.00 Freight & Postage                                 | 196               | 61                | 300               | 300                           |
| 43.00 Utility Services                                  | 17,346            | 16,971            | 18,000            | 18,000                        |
| 44.00 Rentals and Leases                                | 30,172            | 42,045            | 39,000            | 39,000                        |
| 44.01 Rentals and Leases - Capital Leases               | -                 | 15,138            | 15,138            | 15,120                        |
| 46.00 Repairs and Maintenance                           | 22,242            | 28,061            | 32,500            | 31,600                        |
| 47.00 Printing and Binding                              | 312               | 272               | 6,400             | -                             |
| 47.06 Printing and Binding/Culture and Recreation       | 1,599             | 3,633             | 28,000            | 24,000                        |
| 48.00 Promotional Activities                            | 16,520            | 34,776            | 25,000            | 25,000                        |
| 49.00 Other Current Charges and Obligations             | 635               | 1,030             | 800               | 1,700                         |
| 51.00 Office Supplies                                   | 3,425             | 2,653             | 4,500             | 4,500                         |
| 52.00 Operating Supplies                                | 39,618            | 48,134            | 47,000            | 47,000                        |
| 54.00 Publications, Subscriptions, & Memberships        | 1,124             | 753               | 1,500             | 1,000                         |
| 55.00 Training  | 1,127             | 3,492             | 3,000             | 3,000                         |
| 56.00 Small Tools and Minor Equipment                   | 3,121             | 9,700             | 7,700             | 7,700                         |
| 58.00 Art Purchases                                     | -                 | 10,193            | -                 | -                             |
| <b>Total Operating Expenses</b>                         | <b>292,411</b>    | <b>298,470</b>    | <b>309,338</b>    | <b>293,420</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                             | <b>6,394</b>      | <b>48,550</b>     | <b>-</b>          | <b>-</b>                      |
| <b>DIVISION TOTAL</b>                                   | <b>533,816</b>    | <b>801,360</b>    | <b>794,237</b>    | <b>786,870</b>                |

**Fund:** General  
**Division:** Engineering  
**Program:** Other Physical Environment

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** General (001)  
**Division:** Engineering (710)  
**Program:** Other Physical Environment (539)

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

| <u>Division/Detail</u>                           | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>PERSONAL SERVICES</b>                         |                           |                           |                           |  |
| 12.01 Regular Salaries and Wages                 | 7,305                     | -                         | -                         | -                                      |
| 14.00 Overtime                                   | 15                        | -                         | -                         | -                                      |
| 21.00 FICA Taxes                                 | 560                       | -                         | -                         | -                                      |
| 22.05 Retirement Contribution - City Plan        | 729                       | -                         | -                         | -                                      |
| 23.00 Health Insurance                           | 5                         | -                         | -                         | -                                      |
| 23.01 Disability Insurance                       | (17)                      | -                         | -                         | -                                      |
| 23.02 Supplemental Pay - Health Insurance Waiver | 75                        | -                         | -                         | -                                      |
| 23.03 Life Insurance                             | 8                         | -                         | -                         | -                                      |
| 24.00 Workers' Compensation                      | 164                       | -                         | -                         | -                                      |
| 26.00 Matched Annuity                            | 43                        | -                         | -                         | -                                      |
| 28.00 Gift Cards/Service Awards                  | -                         | -                         | -                         | -                                      |
| <b>Total Personal Services</b>                   | <b>8,887</b>              | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>OPERATING EXPENSES</b>                        |                           |                           |                           |  |
| 31.00 Professional Services                      | 3,695                     | 242                       | -                         | -                                      |
| 40.00 Travel and Per Diem                        | -                         | -                         | -                         | -                                      |
| 41.00 Communications                             | -                         | -                         | -                         | -                                      |
| 42.00 Freight & Postage                          | -                         | -                         | -                         | -                                      |
| 46.00 Repairs and Maintenance                    | -                         | -                         | -                         | -                                      |
| 47.00 Printing and Binding                       | -                         | -                         | -                         | -                                      |
| 49.00 Other Current Charges                      | 902                       | -                         | -                         | -                                      |
| 51.00 Office Supplies                            | -                         | -                         | -                         | -                                      |
| 52.00 Operating Supplies                         | -                         | -                         | -                         | -                                      |
| 54.00 Publications, Subscriptions & Memberships  | -                         | -                         | -                         | -                                      |
| 55.00 Training                                   | 325                       | -                         | -                         | -                                      |
| 56.00 Small Tools and Minor Equipment            | -                         | -                         | -                         | -                                      |
| <b>Total Operating Expenses</b>                  | <b>4,922</b>              | <b>242</b>                | <b>-</b>                  | <b>-</b>                               |
| <b>CAPITAL OUTLAY TOTAL</b>                      | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>                            | <b>13,809</b>             | <b>242</b>                | <b>-</b>                  | <b>-</b>                               |



**Fund:** General  
**Division:** Streets Maintenance  
**Program:** Road & Street Facilities

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>                       | <u>FY 2015<br/>Budget</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|---------------------------------------|---------------------------|---------------------------|--|
| C13              | Public Works Maintenance Manager      | 1                         | 1                         | 1                                      |
| A37              | Streets Lead Technician               | 2                         | 2                         | 2                                      |
| A33              | Staff Assistant II                    | 1                         | 1                         | 1                                      |
| A30              | Traffic Sign Specialist               | 1                         | 1                         | 1                                      |
| A19/A22          | Streets Maintenance Worker/Technician | 7                         | 7                         | 7                                      |
|                  | <b>Total</b>                          | <b>12</b>                 | <b>12</b>                 | <b>12</b>                              |
|                  | Full-Time                             | 12                        | 12                        | 12                                     |
|                  | Part-Time                             | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>                    |                           |                           | <b>12</b>                              |

**CAPITAL OUTLAY SCHEDULE**

| <u>Account<br/>Number</u> | <u>Item</u>  | <u>Project<br/>Number</u> | <u>Amount</u> |
|---------------------------|--------------|---------------------------|---------------|
|                           |              |                           | -             |
|                           | <b>Total</b> |                           | <b>-</b>      |

**Fund:** General (001)  
**Division:** Streets Maintenance (720)  
**Program:** Road & Street Facilities (541)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                   | 394,146           | 392,872           | 388,238           | 404,221                       |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 14,739            | 14,134            | 13,035            | 13,066                        |
| 14.00 Overtime                                     | 4,735             | 2,665             | 5,000             | 5,000                         |
| 21.00 FICA Taxes                                   | 30,577            | 30,684            | 31,080            | 32,305                        |
| 22.01 Retirement Contribution - State Plan         | 5,570             | 6,098             | 6,109             | 4,878                         |
| 22.05 Retirement Contribution - City Plan          | 33,178            | 32,659            | 32,015            | 33,489                        |
| 23.00 Health Insurance                             | 75,609            | 72,464            | 89,242            | 66,407                        |
| 23.01 Disability Insurance                         | 714               | 1,283             | 7,377             | 7,680                         |
| 23.02 Supplemental Pay - Health Insurance Waiver   | 1,400             | 2,400             | 1,200             | 1,200                         |
| 23.03 Life Insurance                               | 621               | 635               | 652               | 679                           |
| 24.00 Workers' Compensation                        | 17,619            | 21,130            | 17,371            | 18,640                        |
| 25.00 Unemployment Compensation                    | 9,061             | 269               | -                 | -                             |
| 26.00 Matched Annuity                              | 8,100             | 7,833             | 10,363            | 10,811                        |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 300                           |
| <b>Total Personal Services</b>                     | <b>596,069</b>    | <b>585,126</b>    | <b>601,682</b>    | <b>598,676</b>                |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 31.00 Professional Services                        | -                 | 68,519            | 42,000            | -                             |
| 34.00 Other Contractual Services                   | 5,496             | 20,922            | 52,550            | 26,550                        |
| 40.00 Travel and Per Diem                          | 893               | 476               | 2,000             | 1,500                         |
| 41.00 Communications                               | 1,276             | 1,111             | 6,000             | 4,000                         |
| 42.00 Freight & Postage                            | 95                | -                 | 3,000             | 1,000                         |
| 43.00 Utility Services                             | -                 | -                 | 3,605             | -                             |
| 44.00 Rentals and Leases                           | 6,326             | 797               | 5,000             | 4,000                         |
| 44.01 Rentals and Leases - Capital Leases          | 111,553           | 96,838            | 125,753           | 75,116                        |
| 46.00 Repairs and Maintenance                      | 54,668            | 259,158           | 72,000            | 52,000                        |
| 46.16 Repairs and Maintenance - DOT Grant          | 40,299            | 57,991            | 40,000            | 132,000                       |
| 47.00 Printing and Binding                         | -                 | 1,631             | -                 | -                             |
| 49.00 Other Current Charges                        | 627               | 49                | 1,000             | 200                           |
| 51.00 Office Supplies                              | 451               | 1,192             | 2,000             | 1,500                         |
| 52.00 Operating Supplies                           | 61,689            | 44,528            | 65,000            | 65,000                        |
| 53.00 Road Material and Supplies                   | 35,106            | -                 | -                 | 5,000                         |
| 53.01 Traffic Signage and Striping                 | 14,840            | 15,163            | 25,000            | 19,000                        |
| 54.00 Publications, Subscriptions, & Memberships   | 315               | 224               | 660               | 660                           |
| 55.00 Training                                     | 4,527             | 1,748             | 7,500             | 6,500                         |
| 56.00 Small Tools and Minor Equipment              | 3,609             | 7,912             | 8,400             | 8,400                         |
| 57.00 Construction Material Disposal               | 9,677             | 9,640             | 15,000            | 15,000                        |
| <b>Total Operating Expenses</b>                    | <b>351,447</b>    | <b>587,899</b>    | <b>476,468</b>    | <b>417,426</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>5,556</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>                      |
| <b>DIVISION TOTAL</b>                              | <b>953,072</b>    | <b>1,173,025</b>  | <b>1,078,150</b>  | <b>1,016,102</b>              |

**Fund:** General  
**Division:** Fleet Maintenance  
**Program:** Road & Street Facilities

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>     | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|---------------------|---------------------------|---------------------------|--|
| A36/A41          | Fleet Technician/II | 2                         | 2                         | 2                                      |
|                  | <b>Total</b>        | <b>2</b>                  | <b>2</b>                  | <b>2</b>                               |
|                  | Full-Time           | 2                         | 2                         | 2                                      |
|                  | Part-Time           | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>  |                           |                           | <b>2</b>                               |

**CAPITAL OUTLAY SCHEDULE**

| <u>Account<br/>Number</u> | <u>Item</u>        | <u>Project<br/>Number</u> | <u>Amount</u> |
|---------------------------|--------------------|---------------------------|---------------|
| 67.35                     | Heavy Vehicle Lift | AN 001701                 | 16,000        |
|                           | <b>Total</b>       |                           | <b>16,000</b> |

**Fund:** General (001)  
**Division:** Fleet Maintenance (721)  
**Program:** Road & Street Facilities (541)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                   | 91,261            | 97,313            | 96,567            | 96,568                        |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 9,401             | 12,654            | 7,108             | 7,108                         |
| 14.00 Overtime                                     | 5,111             | 3,246             | 3,500             | 3,500                         |
| 21.00 FICA Taxes                                   | 7,729             | 8,236             | 8,199             | 8,199                         |
| 22.05 Retirement Contribution - City Plan          | 10,572            | 11,321            | 10,617            | 10,617                        |
| 23.00 Health Insurance                             | 21,215            | 22,875            | 18,306            | 13,622                        |
| 23.01 Disability Insurance                         | 291               | 376               | 1,835             | 1,835                         |
| 23.03 Life Insurance                               | 148               | 160               | 162               | 162                           |
| 24.00 Workers' Compensation                        | 1,320             | 1,863             | 1,355             | 1,397                         |
| 26.00 Matched Annuity                              | 3,543             | 3,764             | 3,863             | 3,863                         |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 50                            |
| <b>Total Personal Services</b>                     | <b>150,591</b>    | <b>161,808</b>    | <b>151,512</b>    | <b>146,921</b>                |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 34.00 Other Contractual Services                   | 1,039             | -                 | 2,000             | 2,000                         |
| 46.00 Repairs and Maintenance                      | 6,319             | 1,901             | 7,500             | 6,500                         |
| 49.00 Other Current Charges                        | -                 | 275               | 350               | 350                           |
| 52.00 Operating Supplies                           | 8,718             | 8,054             | 7,500             | 7,500                         |
| 54.00 Publications, Subscriptions, & Memberships   | -                 | -                 | 100               | 100                           |
| 55.00 Training                                     | 236               | 105               | 1,000             | 1,000                         |
| 56.00 Small Tools and Minor Equipment              | 27                | -                 | -                 | -                             |
| 57.00 Construction Material Disposal               | 361               | -                 | 500               | 500                           |
| <b>Total Operating Expenses</b>                    | <b>16,700</b>     | <b>10,335</b>     | <b>18,950</b>     | <b>17,950</b>                 |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>8,979</b>      | <b>-</b>          | <b>-</b>          | <b>16,000</b>                 |
| <b>DIVISION TOTAL</b>                              | <b>176,270</b>    | <b>172,143</b>    | <b>170,462</b>    | <b>180,871</b>                |

**Fund:** General  
**Division:** City Facilities  
**Program:** Other General Government

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>                   | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|-----------------------------------|---------------------------|---------------------------|--|
| A27              | Facilities Maintenance Technician | 1                         | 1                         | 1                                      |
| A17              | Facilities Custodian              | 2                         | 2                         | 2                                      |
|                  |                                   | <u>3</u>                  | <u>3</u>                  | <u>3</u>                               |
|                  | Full-Time                         | 3                         | 3                         | 3                                      |
|                  | Part-Time                         | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>                |                           |                           | <b>3</b>                               |

**CAPITAL OUTLAY SCHEDULE**

| <u>Account<br/>Number</u> | <u>Item</u>  | <u>Project<br/>Number</u> | <u>Amount</u> |
|---------------------------|--------------|---------------------------|---------------|
|                           | <b>Total</b> |                           | <u>-</u>      |

**Fund:** General (001)  
**Division:** City Facilities (722)  
**Program:** Other General Government (519)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                   | 68,098            | 117,679           | 119,582           | 117,779                       |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | -                 | 410               | 474               | 489                           |
| 14.00 Overtime                                     | 1,028             | 897               | -                 | 1,000                         |
| 21.00 FICA Taxes                                   | 4,914             | 8,763             | 9,184             | 9,124                         |
| 22.05 Retirement Contribution - City Plan          | 6,910             | 11,899            | 11,958            | 11,878                        |
| 23.00 Health Insurance                             | 12,409            | 19,347            | 22,883            | 17,028                        |
| 23.01 Disability Insurance                         | 13                | 164               | 2,272             | 2,238                         |
| 23.02 Supplemental Pay - Health Insurance Waiver   | -                 | 1,200             | 1,200             | 1,200                         |
| 23.03 Life Insurance                               | 96                | 171               | 201               | 198                           |
| 24.00 Workers' Compensation                        | 590               | 1,534             | 2,136             | 2,169                         |
| 25.00 Unemployment                                 | 5,225             | -                 | -                 | -                             |
| 26.00 Matched Annuity                              | -                 | 66                | 1,530             | 1,401                         |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 75                            |
| <b>Total Personal Services</b>                     | <b>99,283</b>     | <b>162,130</b>    | <b>171,420</b>    | <b>164,579</b>                |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 31.00 Professional Services                        | -                 | -                 | 7,500             | 2,500                         |
| 34.00 Other Contractual Services                   | 28,366            | 14,474            | -                 | -                             |
| 40.00 Travel and Per Diem                          | 19                | -                 | 500               | 500                           |
| 41.00 Communication                                | 736               | 812               | 4,000             | 3,000                         |
| 42.00 Freight & Postage                            | -                 | -                 | 1,000             | 500                           |
| 43.00 Utility Services                             | 81,181            | 101,124           | 82,000            | 82,000                        |
| 44.00 Rentals and Leases                           | 2,950             | 3,510             | 5,000             | 5,000                         |
| 44.01 Rentals and Leases - Capital Leases          | 20,398            | 51,136            | 51,137            | 71,222                        |
| 44.02 Rentals and Leases - Other                   | -                 | -                 | 2,500             | -                             |
| 46.00 Repairs and Maintenance                      | 72,278            | 62,480            | 160,097           | 130,097                       |
| 47.00 Printing and Binding                         | -                 | 32                | -                 | -                             |
| 49.00 Other Current Charges                        | 75                | 75                | -                 | -                             |
| 51.00 Office Supplies                              | 4,968             | -                 | -                 | -                             |
| 52.00 Operating Supplies                           | 5,115             | 16,720            | 14,000            | 12,000                        |
| 52.01 Janitorial Supplies                          | -                 | 16,655            | 15,000            | 15,000                        |
| 54.00 Publications, Subscriptions & Memberships    | -                 | -                 | 2,000             | 1,000                         |
| 55.00 Training                                     | 990               | -                 | 1,000             | 1,000                         |
| 56.00 Small Tools and Minor Equipment              | 1,566             | 1,762             | 2,500             | 2,500                         |
| <b>Total Operating Expenses</b>                    | <b>218,642</b>    | <b>268,780</b>    | <b>348,234</b>    | <b>326,319</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>64,395</b>     | -                 | -                 | -                             |
| <b>DIVISION TOTAL</b>                              | <b>382,320</b>    | <b>430,910</b>    | <b>519,654</b>    | <b>490,898</b>                |

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account Number</u></b> | <b><u>Item</u></b> | <b><u>Project Number</u></b> | <b><u>Amount</u></b>             |
|------------------------------|--------------------|------------------------------|----------------------------------|
|                              | <b>Total</b>       |                              | <hr/> <hr/> <b>-</b> <hr/> <hr/> |

**Fund:** Local Option Gas Tax (109)  
**Division:** Engineering (710)  
**Program:** Road & Street Facilities (541) (517) & (581)

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

| <u>Division/Detail</u>                          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>                       |                           |                           |                           |  |
| 34.00 Other Contractual Services                | -                         | -                         | 190,000                   | 51,250                                 |
| 43.00 Utility Services                          | 111,260                   | 106,295                   | 115,000                   | 117,875                                |
| 46.00 Repairs and Maintenance                   | 131,229                   | 132,719                   | 209,000                   | 170,192                                |
| 52.00 Operating Supplies                        | -                         | 124                       | -                         | -                                      |
| 53.00 Road Material and Supplies                | -                         | 32,867                    | 74,000                    | 40,000                                 |
| 53.01 Traffic Signage and Striping              | -                         | -                         | -                         | 31,000                                 |
| <b>Total Operating Expenses</b>                 | <b>242,489</b>            | <b>272,005</b>            | <b>588,000</b>            | <b>410,317</b>                         |
| <b>DEBT SERVICE (517)</b>                       |                           |                           |                           |  |
| 71.91 Principal - Gas Tax Revenue Note 2003     | 282,077                   | -                         | -                         | -                                      |
| 72.91 Interest - Gas Tax Revenue Note 2003      | 5,291                     | -                         | -                         | -                                      |
| <b>Total Debt Service</b>                       | <b>287,368</b>            | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>INTERFUND TRANSFERS (581)</b>                |                           |                           |                           |  |
| 91.11 Transfer to General Fund - CC             | 282,077                   | 32,467                    | -                         | -                                      |
| 91.36 Transfer to Lake Concord Park Development | 5,291                     | 235,527                   | -                         | -                                      |
| <b>Total Debt Service</b>                       | <b>287,368</b>            | <b>267,994</b>            | <b>-</b>                  | <b>-</b>                               |
| <b>CAPITAL OUTLAY TOTAL</b>                     | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>                           | <b>817,225</b>            | <b>539,999</b>            | <b>588,000</b>            | <b>410,317</b>                         |



**Fund:** Stormwater Utility  
**Division:** Stormwater  
**Program:** Other Physical Environment

**POSITION SCHEDULE**

| <b><u>Pay Grade</u></b> | <b><u>Position</u></b>                      | <b><u>FY 2015<br/>Actual</u></b> | <b><u>FY 2016<br/>Budget</u></b> | <b><u>FY 2017<br/>Proposed<br/>Budget</u></b> |
|-------------------------|---|----------------------------------|----------------------------------|---|
| C19                     | Deputy Public Works Director/City Engineer* | 1                                | 1                                | 1   |
| C10                     | Natural Resources Officer                   | 1                                | 1                                | 1   |
| A43                     | Stormwater Crew Supervisor                  | 1                                | 1                                | 1   |
| A28                     | Stormwater Heavy Equipment Operator         | 1                                | 1                                | 1   |
| A19/A22                 | Stormwater Maintenance Worker/Technician    | 4                                | 4                                | 4   |
|                         | <b>Total</b>                                | <b>8</b>                         | <b>8</b>                         | <b>8</b>                                      |
|                         | Full-Time                                   | 8                                | 8                                | 8   |
|                         | Part-Time                                   | -                                | -                                | -   |
|                         | <b>Total FTE's</b>                          |                                  |                                  | <b>8</b>                                      |

\*Costs to be shared with Water and Sewer Fund (50%)

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account<br/>Number</u></b> | <b><u>Item</u></b>                               | <b><u>Project<br/>Number</u></b> | <b><u>Amount</u></b> |
|----------------------------------|--|----------------------------------|----------------------|
| 62.25                            | Stormwater Shed                                  | R 001701                         | 5,000                |
| 63.40                            | Casselton Drive Drainage Improvements            | R PW1409                         | 375,000              |
| 63.40                            | Concord Drive Drainage Improvements              | R PW1405                         | 175,000              |
| 61.07                            | Concord Drive Drainage Improvements - Demolition | R PW1405                         | 75,000               |
|                                  | <b>Total</b>                                     |                                  | <b>630,000</b>       |

**Fund:** Stormwater Utility (110)  
**Division:** Stormwater (740)  
**Program:** Other Physical Environment (539)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                   | 300,684           | 313,586           | 359,050           | 402,180                       |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 9,440             | 8,188             | 12,928            | 12,959                        |
| 14.00 Overtime                                     | 1,852             | 563               | 3,000             | 3,000                         |
| 21.00 FICA Taxes                                   | 23,598            | 24,367            | 28,686            | 30,066                        |
| 22.01 Retirement Contribution - State Plan         | 2,661             | 2,995             | 2,992             | 1,614                         |
| 22.05 Retirement Contribution - City Plan          | 27,415            | 28,153            | 33,137            | 34,813                        |
| 23.00 Health Insurance                             | 45,278            | 43,693            | 70,936            | 58,461                        |
| 23.01 Disability Insurance                         | 715               | 458               | 6,822             | 7,164                         |
| 23.02 Supplemental Pay - Health Insurance Waiver   | 275               | 1,300             | -                 | -                             |
| 23.03 Life Insurance                               | 417               | 431               | 573               | 594                           |
| 24.00 Workers' Compensation                        | 10,487            | 15,890            | 16,065            | 18,690                        |
| 25.00 Unemployment Compensation                    | 963               | 1,237             | -                 | -                             |
| 26.00 Matched Annuity                              | 7,843             | 6,118             | 11,609            | 11,763                        |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 200                           |
| <b>Total Personal Services</b>                     | <b>431,628</b>    | <b>446,979</b>    | <b>545,798</b>    | <b>581,504</b>                |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 31.00 Professional Services                        | 181,715           | 138,739           | 639,000           | 29,000                        |
| 31.01 Professional Services Grant Related          | 40,427            | -                 | -                 | -                             |
| 34.00 Other Contractual Services                   | 37,374            | 54,375            | 44,750            | 49,950                        |
| 40.00 Travel and Per Diem                          | 1,831             | 2,587             | 3,500             | 4,100                         |
| 41.00 Communications                               | 559               | 1,466             | 2,000             | 2,000                         |
| 42.00 Freight & Postage                            | -                 | 600               | 200               | 1,200                         |
| 43.00 Utility Services                             | 25,093            | 25,685            | 30,000            | 40,000                        |
| 44.00 Rentals and Leases                           | -                 | -                 | 7,500             | 7,500                         |
| 44.01 Rentals and Leases - Capital Leases          | -                 | -                 | 60,593            | 57,626                        |
| 46.00 Repairs and Maintenance                      | 52,403            | 67,128            | 46,500            | 52,500                        |
| 47.00 Printing and Binding                         | -                 | 499               | 500               | 500                           |
| 48.00 Promotional Activities                       | 5,151             | 3,495             | 5,500             | 5,500                         |
| 49.00 Other Current Charges and Obligations        | 505               | 203               | 1,860             | 1,860                         |
| 51.00 Office Supplies                              | 111               | 298               | 300               | 300                           |
| 52.00 Operating Supplies                           | 74,895            | 112,681           | 113,300           | 93,300                        |
| 54.00 Publications, Subscriptions, & Memberships   | 968               | 1,732             | 2,040             | 2,090                         |
| 55.00 Training                                     | 2,191             | 2,390             | 3,550             | 3,100                         |
| 56.00 Small Tools and Minor Equipment              | 3,563             | 9,957             | 4,600             | 4,600                         |
| <b>Total Operating Expenses</b>                    | <b>426,786</b>    | <b>421,835</b>    | <b>965,693</b>    | <b>355,126</b>                |
| <b>INTERFUND TRANSFERS (581)</b>                   |                   |                   |                   |                               |
| 91.10 Overhead Transfer To General Fund            | 233,733           | 72,985            | 193,357           | 150,663                       |
| 91.11 Transfer To General Fund - CC                | -                 | 7,846             | -                 | -                             |
| 91.35 Transfer to Capital Improvement Fund         | -                 | 195,226           | -                 | -                             |
| 91.36 Transfer to Lake Concord Park Project        | -                 | 56,929            | -                 | -                             |
| <b>Total Other Uses</b>                            | <b>233,733</b>    | <b>332,986</b>    | <b>193,357</b>    | <b>150,663</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>687,475</b>    | <b>482,242</b>    | <b>255,490</b>    | <b>630,000</b>                |
| <b>DIVISION TOTAL</b>                              | <b>1,779,622</b>  | <b>1,684,042</b>  | <b>1,960,338</b>  | <b>1,717,293</b>              |

**Fund:** Multimodal Impact Fee  
**Division:** Engineering  
**Program:** Road and Street Facilities

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Multimodal Impact Fee (111)  
**Division:** Engineering (710)  
**Program:** Road and Street Facilities (541)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES (541)</b> |                           |                           |                           |  |
| 46.02 Mitigation                | -                         | 16,725                    | -                         | -                                      |
| <b>Total Operating Expenses</b> | <u>-</u>                  | <u>16,725</u>             | <u>-</u>                  | <u>-</u>                               |
| <br><b>CAPITAL OUTLAY TOTAL</b> | <br>-                     | <br>-                     | <br>-                     | <br>-                                  |
| <br><b>DIVISION TOTAL</b>       | <br><u>-</u>              | <br><u>16,725</u>         | <br><u>-</u>              | <br><u>-</u>                           |

**Fund:** Multimodal Impact Fee  
**Division:** Streets Maintenance  
**Program:** Road & Street Facilities

**POSITION SCHEDULE**

| <b><u>Pay Grade</u></b> | <b><u>Position</u></b> |
|-------------------------|------------------------|
|                         | No Personnel assigned. |

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Multimodal Impact Fee (111)  
**Division:** Streets Maintenance (720)  
**Program:** Road & Street Facilities (541)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>       |                           |                           |                           |  |
| 46.02 Mitigation                | 3,315                     | -                         | -                         | -                                      |
| <b>Total Operating Expenses</b> | <b>3,315</b>              | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>CAPITAL OUTLAY TOTAL</b>     | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |
| <b>DIVISION TOTAL</b>           | <b>3,315</b>              | <b>-</b>                  | <b>-</b>                  | <b>-</b>                               |

**Fund:** Infrastructure Sales Surtax Fund  
**Division:** Engineering  
**Program:** Road & Street Facilities

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account Number</u></b> | <b><u>Item</u></b>   | <b><u>Project Number</u></b> |    | <b><u>Amount</u></b>           |
|------------------------------|--|------------------------------|----|--------------------------------|
| 63.40                        | Concord Drive Drainage Improvements  | PW1405                       | R  | 899,150                        |
| 63.40                        | Casselton Drive Drainage Improvements  | PW1409                       | R  | 2,077,515                      |
| 63.40                        | US 17-92 to Sunset Drive Pedestrian<br>Connectivity Improvements (Design)          | PW1213                       | AN | 55,809                         |
| 63.40                        | Quail Pond Circle Complete Street/Pedestrian<br>Connectivity Improvements (Design) | 001701                       | AN | 50,544                         |
| 63.40                        | Southcot Drive Bicycle/Pedestrian<br>Improvements (Design)                         | 001701                       | R  | 61,074                         |
| 63.40                        | Trails Rehab   | 001701                       | R  | <u>92,250</u>                  |
|                              | <b>Total</b>   |                              |    | <b><u><u>3,236,342</u></u></b> |

|   |               |
|---|---------------|
| <b>Fund:</b> Infrastructure Sales Surtax Fund | (114)         |
| <b>Division:</b> Engineering                  | (710)         |
| <b>Program:</b> Road & Street Facilities      | (517) & (541) |

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

| <u>Division/Detail</u>                           | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>DEBT SERVICE (517)</b>                        |                           |                           |                           |  |
| 71.02 Principal - Sales Surtax Revenue Note 2015 | -                         | -                         | 324,000                   | 987,000                                |
| 72.02 Interest - Sales Surtax Revenue Note 2015  | -                         | -                         | 149,027                   | 167,915                                |
| <b>Total Debt Service</b>                        | -                         | -                         | <b>473,027</b>            | <b>1,154,915</b>                       |
| <b>CAPITAL OUTLAY TOTAL (541)</b>                | -                         | -                         | <b>1,500,000</b>          | <b>3,236,342</b>                       |
| <b>DIVISION TOTAL</b>                            | -                         | -                         | <b>1,973,027</b>          | <b>4,391,257</b>                       |

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



**Fund:** Tree Replacement  
**Division:** Streets Maintenance  
**Program:** Road & Street Facilities

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Tree Replacement (115)  
**Division:** Streets Maintenance (720)  
**Program:** Road & Street Facilities (541)

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

| <u>Division/Detail</u>                                  | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>                               |                           |                           |                           |  |
| 34.17 Other Contractual Services-TD Green Streets Grant | 19,000                    | -                         | -                         | -                                      |
| 46.15 Repair and Maintenance-Tree Replacement           | -                         | 86,845                    | -                         | -                                      |
| 46.17 Repair and Maintenance-TD Green Streets Grant     | 8,558                     | -                         | -                         | -                                      |
| 46.16 Repairs and Maintenance-U&CF Grant 16125 Trees    | -                         | -                         | -                         | -                                      |
| <b>Total Operating Expenses</b>                         | <b>27,558</b>             | <b>86,845</b>             | -                         | -                                      |
| <b>CAPITAL OUTLAY TOTAL</b>                             | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>                                   | <b>27,558</b>             | <b>86,845</b>             | -                         | -                                      |

**Fund:** Summerset Wall  
**Division:** Streets Maintenance  
**Program:** Roads & Street Facilities

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Summerset Wall (117)  
**Division:** Streets Maintenance (720)  
**Program:** Roads & Street Facilities (541)

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

| <u>Division/Detail</u>                      | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>                   |                           |                           |                           |  |
| 49.00 Other Current Charges and Obligations | 15                        | -                         | -                         | -                                      |
| <b>Total Operating Expenses</b>             | <u>15</u>                 | <u>-</u>                  | <u>-</u>                  | <u>-</u>                               |
| <b>CAPITAL OUTLAY TOTAL</b>                 | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>                       | <u><u>15</u></u>          | <u><u>-</u></u>           | <u><u>-</u></u>           | <u><u>-</u></u>                        |

**Fund:** Solid Waste  
**Division:** Solid Waste  
**Program:** Garbage Solid Waste-Control Services

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Solid Waste (118)  
**Division:** Solid Waste (730)  
**Program:** Garbage Solid Waste-Control Services (534) & (581)

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

| <u>Division/Detail</u>           | <u>FY 2014<br/>Actual</u>      | <u>FY 2015<br/>Actual</u>      | <u>FY 2016<br/>Budget</u>      | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--|
| <b>OPERATING EXPENSES (534)</b>  |                                |                                |                                |  |
| 31.00 Professional Services      | 595                            | 586                            | 600                            | 600                                    |
| 34.00 Other Contractual Services | <u>1,479,810</u>               | <u>1,529,382</u>               | <u>1,590,796</u>               | <u>1,654,960</u>                       |
| <b>Total Operating Expenses</b>  | <b><u>1,480,405</u></b>        | <b><u>1,529,968</u></b>        | <b><u>1,591,396</u></b>        | <b><u>1,655,560</u></b>                |
| <b>INTERFUND TRANSFERS (581)</b> |                                |                                |                                |  |
| 91.10 Transfer to General Fund   | <u>167,039</u>                 | <u>124,450</u>                 | <u>179,607</u>                 | <u>170,615</u>                         |
| <b>Total Other Uses</b>          | <b><u>167,039</u></b>          | <b><u>124,450</u></b>          | <b><u>179,607</u></b>          | <b><u>170,615</u></b>                  |
| <b>DIVISION TOTAL</b>            | <b><u><u>1,647,444</u></u></b> | <b><u><u>1,654,418</u></u></b> | <b><u><u>1,771,003</u></u></b> | <b><u><u>1,826,175</u></u></b>         |

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Street Light (120)  
**Division:** Engineering (710)  
**Program:** Road & Street Facilities (541)

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

| <u>Division/Detail</u>                      | <u>FY 2014<br/>Actual</u>    | <u>FY 2015<br/>Actual</u>    | <u>FY 2016<br/>Budget</u>    | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---|------------------------------|------------------------------|------------------------------|--|
| <b>OPERATING EXPENSES</b>                   |                              |                              |                              |  |
| 42.00 Freight & Postage                     | 3,542                        | 938                          | 325                          | 325                                    |
| 43.00 Utility Services                      | 67,252                       | 114,650                      | 74,135                       | 74,135                                 |
| 44.00 Rentals and Leases                    | 240,096                      | 400,194                      | 264,494                      | 264,494                                |
| 46.00 Repairs and Maintenance               | 38,019                       | 2,000                        | 37,000                       | 37,000                                 |
| 47.00 Printing and Binding                  | 2,203                        | -                            | 300                          | 300                                    |
| 49.00 Other Current Charges and Obligations | (3,807)                      | (198,412)                    | 15,000                       | 15,000                                 |
| <b>Total Operating Expenses</b>             | <b><u>347,305</u></b>        | <b><u>319,370</u></b>        | <b><u>391,254</u></b>        | <b><u>391,254</u></b>                  |
| <b>CAPITAL OUTLAY TOTAL</b>                 | -                            | -                            | -                            | -                                      |
| <b>DIVISION TOTAL</b>                       | <b><u><u>347,305</u></u></b> | <b><u><u>319,370</u></u></b> | <b><u><u>391,254</u></u></b> | <b><u><u>391,254</u></u></b>           |



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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account Number</u></b> | <b><u>Item</u></b>                       | <b><u>Project Number</u></b> |    | <b><u>Amount</u></b>  |
|------------------------------|--|------------------------------|----|-----------------------|
| 67.22                        | 3/4 ton pickup                           | 001702                       | R  | 31,100                |
| 67.22                        | 3 1/2 ton pickup                         | 001702                       | R  | 69,000                |
| 67.35                        | Playground equipment (Lake Concord Park) | 001701                       | AN | 60,000                |
|                              | <b>Total</b>                             |                              |    | <b><u>160,100</u></b> |

**Fund:** Equipment Replacement (302)  
**Division:** Parks & Maintenance (410)  
**Program:** Parks & Recreation (572)

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

| <u>Division/Detail</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL   | 28,758                    | -                         | 24,628                    | 160,100                                |
| DIVISION TOTAL         | <u>28,758</u>             | <u>-</u>                  | <u>24,628</u>             | <u>160,100</u>                         |

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account Number</u></b> | <b><u>Item</u></b> | <b><u>Project Number</u></b> | <b><u>Amount</u></b>  |
|------------------------------|--------------------|------------------------------|-----------------------|
| 67.39                        | Backhoe            | 001701                       | 133,200               |
|                              |                    |                              | -                     |
|                              |                    |                              | -                     |
|                              | <b>Total</b>       |                              | <b><u>133,200</u></b> |

**Fund:** Equipment Replacement (302)  
**Division:** Streets Maintenance (720)  
**Program:** Road & Street Facilities (541)

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

| <u>Division/Detail</u>      | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|-----------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>CAPITAL OUTLAY TOTAL</b> | <b>167,346</b>            | <b>30,109</b>             | <b>173,847</b>            | <b>133,200</b>                         |
| <b>DIVISION TOTAL</b>       | <b><u>167,346</u></b>     | <b><u>30,109</u></b>      | <b><u>173,847</u></b>     | <b><u>133,200</u></b>                  |

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account Number</u></b> | <b><u>Item</u></b> | <b><u>Project Number</u></b> | <b><u>Amount</u></b> |
|------------------------------|--------------------|------------------------------|----------------------|
| 67.22                        | Cargo Van (2)      | 001702                       | 58,800               |
|                              |                    |                              | -                    |
|                              |                    |                              | -                    |
|                              | <b>Total</b>       |                              | <b><u>58,800</u></b> |

|  |       |
|--|-------|
| <b>Fund:</b> Equipment Replacement       | (302) |
| <b>Division:</b> Facilities              | (720) |
| <b>Program:</b> Other General Government | (519) |

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

| Division/Detail      | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|----------------------|-------------------|-------------------|-------------------|-------------------------------|
| CAPITAL OUTLAY TOTAL | -                 | -                 | -                 | 58,800                        |
| DIVISION TOTAL       | -                 | -                 | -                 | 58,800                        |

**Fund:** Recreation  
**Division:** Parks & Maintenance  
**Program:** Parks & Maintenance

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Recreation (304)  
**Division:** Parks & Maintenance (410)  
**Program:** Parks & Maintenance (572)

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

| <u>Division/Detail</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL   | 1,494,609                 | 31,186                    | -                         | -                                      |
| DIVISION TOTAL         | <u>1,494,609</u>          | <u>31,186</u>             | <u>-</u>                  | <u>-</u>                               |



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

**POSITION SCHEDULE**

**Pay Grade**   **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

|  |       |
|--|-------|
| <b>Fund:</b> Capital Improvement         | (305) |
| <b>Division:</b> Engineering             | (710) |
| <b>Program:</b> Road & Street Facilities | (541) |

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>       |                           |                           |                           |  |
| 31.00 Professional Services     | 11,206                    | -                         | -                         | -                                      |
| <b>Total Operating Expenses</b> | <b>11,206</b>             | -                         | -                         | -                                      |
| <br>                            |                           |                           |                           |  |
| <b>CAPITAL OUTLAY TOTAL</b>     | <b>(213,637)</b>          | -                         | -                         | -                                      |
| <br>                            |                           |                           |                           |  |
| <b>DIVISION TOTAL</b>           | <b><u>(202,431)</u></b>   | <b><u>-</u></b>           | <b><u>-</u></b>           | <b><u>-</u></b>                        |

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Capital Improvement (305)  
**Division:** Streets Maintenance (720)  
**Program:** Road & Street Facilities (541)

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

| <u>Division/Detail</u> | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL   | 2,523,965                 | 1,488,912                 | -                         | -                                      |
| DIVISION TOTAL         | <u>2,523,965</u>          | <u>1,488,912</u>          | <u>-</u>                  | <u>-</u>                               |

**Fund:** Capital Improvement  
**Division:** Stormwater Utility  
**Program:** Other Physical Environment

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Capital Improvement (305)  
**Division:** Stormwater Utility (740)  
**Program:** Other Physical Environment (539)

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

| <u>Division/Detail</u>     | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|----------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL (539) | -                         | 138,789                   | -                         | -                                      |
| <b>DIVISION TOTAL</b>      | <u>-</u>                  | <u>138,789</u>            | <u>-</u>                  | <u>-</u>                               |

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Capital Improvement (305)  
**Division:** Distribution & Collection (751)  
**Program:** Water-Sewer Combination Services (536)

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

| <u>Division/Detail</u>     | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|----------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL (539) | -                         | 226,607                   | -                         | -                                      |
| DIVISION TOTAL             | <u>-</u>                  | <u>226,607</u>            | <u>-</u>                  | <u>-</u>                               |



**Fund:** Lake Concord Park Development  
**Division:** Leisure Services  
**Program:** Culture and Recreation

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Lake Concord Park Development (306)  
**Division:** Leisure Services (410)  
**Program:** Culture and Recreation (572)

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

| <u>Division/Detail</u>     | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|----------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL (539) | -                         | 147,651                   | -                         | -                                      |
| <b>DIVISION TOTAL</b>      | <u>-</u>                  | <u>147,651</u>            | <u>-</u>                  | <u>-</u>                               |

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Lake Concord Park Development (306)  
**Division:** Streets & Fleet Maintenance (720)  
**Program:** Road and Street Facilities (541)

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

| <u>Division/Detail</u>     | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|----------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL (539) | -                         | 211,825                   | -                         | -                                      |
| <b>DIVISION TOTAL</b>      | <u>-</u>                  | <u>211,825</u>            | <u>-</u>                  | <u>-</u>                               |

**Fund:** Lake Concord Park Development  
**Division:** Stormwater Utility  
**Program:** Other Physical Environment

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Lake Concord Park Development (306)  
**Division:** Stormwater Utility (740)  
**Program:** Other Physical Environment (539)

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

| <u>Division/Detail</u>     | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|----------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL (539) | -                         | 55,757                    | -                         | -                                      |
| <b>DIVISION TOTAL</b>      | <u>-</u>                  | <u>55,757</u>             | <u>-</u>                  | <u>-</u>                               |

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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Lake Concord Park Development (306)  
**Division:** Administration (750)  
**Program:** Water-Sewer Combination Services (536)

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

| <u>Division/Detail</u>     | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|----------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL (539) | -                         | 40,564                    | -                         | -                                      |
| <b>DIVISION TOTAL</b>      | <u>-</u>                  | <u>40,564</u>             | <u>-</u>                  | <u>-</u>                               |



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

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Lake Concord Park Development (306)  
**Division:** Distribution & Collection (751)  
**Program:** Water-Sewer Combination Services (536)

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

| <u>Division/Detail</u>     | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|----------------------------|---------------------------|---------------------------|---------------------------|--|
| CAPITAL OUTLAY TOTAL (539) | -                         | 53,570                    | -                         | -                                      |
| <b>DIVISION TOTAL</b>      | <u>-</u>                  | <u>53,570</u>             | <u>-</u>                  | <u>-</u>                               |

**Fund:** Water and Sewer  
**Division:** Administration  
**Program:** Water-Sewer Combination Services

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>                            | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|--|---------------------------|---------------------------|--|
| D2               | Public Works Director                      | 1                         | 1                         | 1                                      |
| C15              | Water Resources Manager                    | 1                         | 1                         | 1                                      |
| C12              | Assistant City Engineer                    | -                         | -                         | 1                                      |
| C10              | Construction and Permitting Manager        | 1                         | 1                         | 1                                      |
| C7/C10           | Water Resources Engineer I/Engineer II     | 1                         | 1                         | 1                                      |
| A44              | Public Works Management Analyst            | 1                         | 1                         | 1                                      |
| A33              | Construction Inspector and Utility Locator | 2                         | -                         | -                                      |
| A33              | Construction Inspector                     | -                         | 1                         | 1                                      |
| A33              | Utility Line Locator                       | -                         | 1                         | 1                                      |
| A33              | Staff Assistant II                         | 1                         | 1                         | 1                                      |
|                  | <b>Total</b>                               | <b>8</b>                  | <b>8</b>                  | <b>9</b>                               |
|                  | Full-Time                                  | 8                         | 8                         | 9                                      |
|                  | Part-Time                                  | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>                         |                           |                           | <b>9</b>                               |

**CAPITAL OUTLAY SCHEDULE**

| <u>Account<br/>Number</u> | <u>Item</u>                    | <u>Project<br/>Number</u> |    | <u>Amount</u> |
|---------------------------|--------------------------------|---------------------------|----|---------------|
| 67.35                     | GPR (Ground Penetrating Radar) | 001701                    | AN | 26,000        |
|                           | <b>Total</b>                   |                           |    | <b>26,000</b> |

**Fund:** Water and Sewer (401)  
**Division:** Administration (750)  
**Program:** Water-Sewer Combination Services (536)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 11.00 Executive Salaries                           | 105,320           | 110,026           | 114,154           | 117,578                       |
| 12.01 Regular Salaries and Wages                   | 347,565           | 372,598           | 427,961           | 475,383                       |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 5,639             | 6,065             | 6,390             | 6,422                         |
| 13.00 Other Salaries and Wages                     | -                 | -                 | 25,000            | -                             |
| 14.00 Overtime                                     | 35                | 147               | 10,000            | 5,000                         |
| 16.↔ Comp Absences                                 | 4,020             | (4,761)           | -                 | -                             |
| 21.00 FICA Taxes                                   | 34,725            | 37,531            | 44,638            | 44,313                        |
| 22.01 Retirement Contribution - State Plan         | 3,622             | 1,879             | -                 | -                             |
| 22.05 Retirement Contribution - City Plan          | 42,178            | 47,533            | 59,755            | 59,389                        |
| 23.00 Health Insurance                             | 49,681            | 48,615            | 68,648            | 53,353                        |
| 23.01 Disability Insurance                         | 895               | 1,310             | 10,143            | 10,627                        |
| 23.02 Supplemental Pay - Health Insurance Waiver   | 1,350             | 1,200             | 1,200             | 1,200                         |
| 23.03 Life Insurance                               | 510               | 544               | 720               | 743                           |
| 24.00 Workers' Compensation                        | 6,584             | 8,280             | 6,048             | 6,871                         |
| 25.00 Unemployment Compensation                    | 962               | 1,237             | -                 | -                             |
| 26.00 Matched Annuity                              | 12,501            | 12,823            | 14,787            | 15,056                        |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 225                           |
| <b>Total Personal Services</b>                     | <b>615,587</b>    | <b>645,027</b>    | <b>789,444</b>    | <b>796,160</b>                |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 31.00 Professional Services                        | 2,374             | 242               | 7,500             | 45,000                        |
| 34.00 Other Contractual Services                   | 15,643            | 1,617             | 750               | 750                           |
| 40.00 Travel and Per Diem                          | 1,180             | 2,394             | 5,000             | 5,000                         |
| 41.00 Communications                               | 2,790             | 2,383             | 4,000             | 4,000                         |
| 42.00 Freight & Postage                            | 169               | 24                | 500               | 1,500                         |
| 43.00 Utility Services                             | -                 | -                 | -                 | 6,600                         |
| 46.00 Repairs and Maintenance                      | 9,784             | 3,286             | 3,450             | 4,950                         |
| 47.00 Printing and Binding                         | 271               | 599               | 700               | 2,700                         |
| 48.00 Promotional Activities                       | 3,706             | 3,948             | 4,000             | 4,000                         |
| 49.00 Other Current Charges and Obligations        | 707               | -                 | 500               | 1,500                         |
| 51.00 Office Supplies                              | 1,903             | 2,467             | 3,500             | 8,500                         |
| 52.00 Operating Supplies                           | 2,074             | 7,277             | 5,000             | 8,000                         |
| 54.00 Publications, Subscriptions, & Memberships   | 6,046             | 7,725             | 9,000             | 9,500                         |
| 55.00 Training                                     | 699               | 779               | 3,750             | 4,750                         |
| 56.00 Small Tools and Minor Equipment              | -                 | 360               | 1,000             | 3,000                         |
| <b>Total Operating Expenses</b>                    | <b>47,346</b>     | <b>33,101</b>     | <b>48,650</b>     | <b>109,750</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                        | -                 | -                 | <b>30,766</b>     | <b>26,000</b>                 |
| <b>DIVISION TOTAL</b>                              | <b>662,933</b>    | <b>678,128</b>    | <b>868,860</b>    | <b>931,910</b>                |

**Fund:** Water and Sewer  
**Division:** Distribution & Collection  
**Program:** Water-Sewer Combination Services

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>   | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|---|---------------------------|---------------------------|--|
| C10              | Utility Infrastructure Superintendent                           | 1                         | 1                         | 1                                      |
| A44              | Water Distribution Field Supervisor                             | 1                         | 1                         | 1                                      |
| A44              | Water Reclamation Field Supervisor                              | 1                         | 1                         | -                                      |
| A42              | Cross Connection Control Supervisor                             | 1                         | 1                         | 1                                      |
| A42              | Construction Crew Supervisor                                    | 1                         | 1                         | 1                                      |
| A37              | Lead Utility Technician   | 2                         | 2                         | 1                                      |
| A31              | Utility Heavy Equipment Operator                                | 1                         | 1                         | 1                                      |
| A31              | Utility Specialized Equipment Operator                          | 1                         | 1                         | 1                                      |
| A29              | Cross Connection Control Technician                             | 1                         | 1                         | 1                                      |
| A19/A25/A31      | Utility Service Worker/Utility Technician/Utility Technician II | 10                        | 10                        | 7                                      |
|                  | <b>Total</b>  | <b>20</b>                 | <b>20</b>                 | <b>15</b>                              |
|                  | Full-Time   | 20                        | 20                        | 15                                     |
|                  | Part-Time   | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>  |                           |                           | <b>15</b>                              |

**REDUCTION IN 5 POSITIONS ARE DUE TO CREATION OF LIFT STATION DIVISION.**

**CAPITAL OUTLAY SCHEDULE**

| <u>Account<br/>Number</u> | <u>Item</u>                                  | <u>Project<br/>Number</u> |    | <u>Amount</u>    |
|---------------------------|--|---------------------------|----|------------------|
| 67.22                     | Pickup Truck 1/2-ton 4x4                     | 001702                    | R  | 27,329           |
| 63.40                     | Gravity Sewer Lining                         | 001701                    | R  | 800,000          |
| 67.35                     | WM Replacement                               | 001701                    | R  | 1,580,705        |
| 67.35                     | Misc. Valve Replacements                     | 001701                    | R  | 30,000           |
| 67.35                     | Leak Detector                                | 001701                    | AN | 6,000            |
| 67.01                     | (7) Tablets for Trucks/ (3) Docking Stations | 001701                    | AN | 18,000           |
| 67.35                     | Casselton Drive WM Replacement               | PW1409                    | R  | 363,000          |
| 67.35                     | Concord Drive WM Replacement                 | PW1405                    | R  | 150,000          |
| 67.35                     | Unanticipated Capital Purchases              |                           |    | 25,000           |
|                           | <b>Total</b>                                 |                           |    | <b>3,000,034</b> |

**Fund:** Water and Sewer (401)  
**Division:** Distribution & Collection (751)  
**Program:** Water-Sewer Combination Services (536) & (581)

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

| <b>Division/Detail</b>                             | <b>FY 2014<br/>Actual</b> | <b>FY 2015<br/>Actual</b> | <b>FY 2016<br/>Budget</b> | <b>FY 2017<br/>Proposed<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>PERSONAL SERVICES</b>                           |                           |                           |                           |  |
| 12.01 Regular Salaries and Wages                   | 758,227                   | 796,580                   | 820,350                   | 578,326                                |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 33,298                    | 33,919                    | 30,085                    | 21,685                                 |
| 14.00 Overtime                                     | 25,202                    | 25,658                    | 30,000                    | 30,000                                 |
| 16.↔ Comp Absences                                 | 4,314                     | (5,953)                   | -                         | -                                      |
| 21.00 FICA Taxes                                   | 60,881                    | 64,230                    | 67,353                    | 48,196                                 |
| 22.01 Retirement Contribution - State Plan         | 29,249                    | 28,393                    | 18,314                    | 4,182                                  |
| 22.05 Retirement Contribution - City Plan          | 50,081                    | 55,131                    | 68,694                    | 57,271                                 |
| 23.00 Health Insurance                             | 141,310                   | 151,305                   | 173,907                   | 95,354                                 |
| 23.01 Disability Insurance                         | 1,824                     | 2,944                     | 14,940                    | 10,988                                 |
| 23.02 Supplemental Pay - Health Insurance Waiver   | 1,300                     | 2,200                     | 1,200                     | 1,200                                  |
| 23.03 Life Insurance                               | 1,185                     | 1,241                     | 1,299                     | 951                                    |
| 24.00 Workers' Compensation                        | 12,786                    | 16,324                    | 11,260                    | 8,181                                  |
| 26.00 Matched Annuity                              | 22,417                    | 24,678                    | 26,102                    | 18,560                                 |
| 28.00 Gift Cards/Service Awards                    | -                         | -                         | -                         | 375                                    |
| <b>Total Personal Services</b>                     | <b>1,142,074</b>          | <b>1,196,650</b>          | <b>1,263,504</b>          | <b>875,269</b>                         |
| <b>OPERATING EXPENSES</b>                          |                           |                           |                           |  |
| 31.00 Professional Services                        | 103,345                   | 112,766                   | 65,000                    | 65,000                                 |
| 34.00 Other Contractual Services                   | 4,650                     | 5,422                     | 25,000                    | 17,500                                 |
| 40.00 Travel and Per Diem                          | 637                       | 141                       | 3,000                     | 6,000                                  |
| 41.00 Communications                               | 3,954                     | 4,094                     | 15,000                    | 8,000                                  |
| 42.00 Freight & Postage                            | 354                       | 339                       | 1,000                     | 500                                    |
| 43.00 Utility Services                             | 149,008                   | 156,665                   | 187,500                   | 20,000                                 |
| 43.02 Landfill Disposal                            | -                         | -                         | 3,000                     | 2,500                                  |
| 44.00 Rentals and Leases                           | 115                       | 1,261                     | 8,000                     | 6,000                                  |
| 46.00 Repairs and Maintenance                      | 593                       | 736                       | 400                       | 400                                    |
| 46.01 Repairs and Maintenance/Water                | 135,286                   | 267,852                   | 140,000                   | 180,000                                |
| 46.02 Repairs and Maintenance/Equipment            | 32,766                    | 37,365                    | 39,000                    | 30,000                                 |
| 46.03 Repairs and Maintenance/Sewer                | 137,972                   | 59,026                    | 160,000                   | 160,000                                |
| 46.05 Repairs and Maintenance/Emergency            | 62,269                    | -                         | 150,000                   | 150,000                                |
| 46.08 Repairs and Maintenance/Reuse                | 5,153                     | 7,645                     | 10,000                    | 10,000                                 |
| 46.13 Repairs and Maintenance/Lift Stations        | 68,679                    | 68,204                    | 75,000                    | -                                      |
| 47.00 Printing and Binding                         | -                         | 64                        | -                         | -                                      |
| 49.00 Other Current Charges and Obligations        | 1,021                     | 2,260                     | 5,000                     | 4,000                                  |
| 51.00 Office Supplies                              | -                         | -                         | 500                       | 350                                    |
| 52.01 Operating Supplies/Water                     | 51,858                    | 16,932                    | 15,000                    | 15,000                                 |
| 52.02 Operating Supplies/Sewer                     | 4,654                     | 318                       | 15,000                    | 15,000                                 |
| 52.03 Operating Supplies/Distribution              | 63,512                    | 50,314                    | 85,000                    | 85,000                                 |
| 52.04 Operating Supplies/Lift Stations             | 18,645                    | 17,944                    | 35,000                    | -                                      |
| 53.00 Road Material and Supplies                   | 4,792                     | 4,032                     | 20,000                    | 20,000                                 |
| 54.00 Publications, Subscriptions, & Memberships   | 750                       | 350                       | 2,000                     | 1,500                                  |
| 55.00 Training                                     | 5,899                     | 3,892                     | 5,500                     | 3,000                                  |
| 56.00 Small Tools and Minor Equipment              | 13,209                    | 117,241                   | 25,000                    | 20,000                                 |
| <b>Total Operating Expenses</b>                    | <b>869,121</b>            | <b>934,863</b>            | <b>1,089,900</b>          | <b>819,750</b>                         |
| <b>INTERFUND TRANSFERS (581)</b>                   |                           |                           |                           |  |
| 91.35 Transfer to Capital Improvement Fund         | -                         | 257,760                   | -                         | -                                      |
| <b>Total Other Uses</b>                            | <b>-</b>                  | <b>257,760</b>            | <b>-</b>                  | <b>-</b>                               |
| <b>CAPITAL OUTLAY TOTAL</b>                        | <b>-</b>                  | <b>-</b>                  | <b>3,132,600</b>          | <b>3,000,034</b>                       |
| <b>DIVISION TOTAL</b>                              | <b>2,011,195</b>          | <b>2,389,273</b>          | <b>5,486,004</b>          | <b>4,695,053</b>                       |

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

**POSITION SCHEDULE**

| <b><u>Pay Grade</u></b> | <b><u>Position</u></b>  | <b><u>FY 2015<br/>Actual</u></b> | <b><u>FY 2016<br/>Budget</u></b> | <b><u>FY 2017<br/>Proposed<br/>Budget</u></b> |
|-------------------------|---|----------------------------------|----------------------------------|---|
| A44                     | Water Reclamation Field Supervisor                              | -                                | -                                | 1   |
| A37                     | Lead Utility Technician   | -                                | -                                | 1   |
| A19/A25/A31             | Utility Service Worker/Utility Technician/Utility Technician II | -                                | -                                | 3   |
|                         | <b>Total</b>  | <b>-</b>                         | <b>-</b>                         | <b>5</b>                                      |
|                         | Full-Time   | -                                | -                                | 5   |
|                         | Part-Time   | -                                | -                                | -   |
|                         | <b>Total FTE's</b>  |                                  |                                  | <b>5</b>                                      |

**5 POSTIONS TRANSFERRED FROM DISTRIBUTION & COLLECTION DIVISION**

**CAPITAL OUTLAY SCHEDULE**

| <b><u>Account<br/>Number</u></b> | <b><u>Item</u></b>              | <b><u>Project<br/>Number</u></b> |   | <b><u>Amount</u></b> |
|----------------------------------|---------------------------------|----------------------------------|---|----------------------|
| 67.35                            | TCU Replacements                | 001701                           | R | 11,000               |
| 67.35                            | L/S Pumps                       | 001701                           | R | 70,000               |
| 67.35                            | Sausalito L/S Rehab             | 001701                           | R | 360,000              |
| 67.35                            | Unanticipated Capital Purchases | 001701                           |   | 25,000               |
|                                  | <b>Total</b>                    |                                  |   | <b>466,000</b>       |

**Fund:** Water and Sewer (401)  
**Division:** Lift Stations (752)  
**Program:** Sewer Services (535)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                   | -                 | -                 | -                 | 218,416                       |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | -                 | -                 | -                 | 9,000                         |
| 14.00 Overtime                                     | -                 | -                 | -                 | 8,000                         |
| 21.00 FICA Taxes                                   | -                 | -                 | -                 | 18,009                        |
| 22.01 Retirement Contribution - State Plan         | -                 | -                 | -                 | 4,538                         |
| 22.05 Retirement Contribution - City Plan          | -                 | -                 | -                 | 15,807                        |
| 23.00 Health Insurance                             | -                 | -                 | -                 | 34,055                        |
| 23.01 Disability Insurance                         | -                 | -                 | -                 | 4,150                         |
| 23.03 Life Insurance                               | -                 | -                 | -                 | 350                           |
| 24.00 Workers' Compensation                        | -                 | -                 | -                 | 3,090                         |
| 26.00 Matched Annuity                              | -                 | -                 | -                 | 5,452                         |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 125                           |
| <b>Total Personal Services</b>                     | -                 | -                 | -                 | <b>320,992</b>                |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 31.00 Professional Services                        | -                 | -                 | -                 | 35,000                        |
| 34.00 Other Contractual Services                   | -                 | -                 | -                 | 7,500                         |
| 40.00 Travel and Per Diem                          | -                 | -                 | -                 | 2,000                         |
| 41.00 Communications                               | -                 | -                 | -                 | 7,000                         |
| 42.00 Freight & Postage                            | -                 | -                 | -                 | 500                           |
| 43.00 Utility Services                             | -                 | -                 | -                 | 180,000                       |
| 43.02 Landfill Disposal                            | -                 | -                 | -                 | 500                           |
| 44.00 Rentals and Leases                           | -                 | -                 | -                 | 2,000                         |
| 46.02 Repairs and Maintenance/Equipment            | -                 | -                 | -                 | 10,000                        |
| 46.13 Repairs and Maintenance/Lift Stations        | -                 | -                 | -                 | 75,000                        |
| 49.00 Other Current Charges and Obligations        | -                 | -                 | -                 | 1,000                         |
| 51.00 Office Supplies                              | -                 | -                 | -                 | 150                           |
| 52.04 Operating Supplies/Lift Stations             | -                 | -                 | -                 | 35,000                        |
| 54.00 Publications, Subscriptions, & Memberships   | -                 | -                 | -                 | 500                           |
| 55.00 Training                                     | -                 | -                 | -                 | 1,500                         |
| 56.00 Small Tools and Minor Equipment              | -                 | -                 | -                 | 5,000                         |
| <b>Total Operating Expenses</b>                    | -                 | -                 | -                 | <b>362,650</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                        | -                 | -                 | -                 | <b>466,000</b>                |
| <b>DIVISION TOTAL</b>                              | -                 | -                 | -                 | <b>1,149,642</b>              |



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

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>  | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|--|---------------------------|---------------------------|--|
| C7               | Water Reclamation Superintendent                                     | 1                         | 1                         | 1                                      |
|                  | Chief Water Reclamation Operator                                     | 1                         | 1                         | -                                      |
| A45              | Environmental Coordinator  | 1                         | 1                         | 1                                      |
| A38/A41/A42      | Water Production Plant and Reclamation<br>Facility Operator I/II/III | 2                         | 2                         | 2                                      |
| A34/A36/A39      | Water Reclamation Facility Operator I/II/III                         | 3                         | 3                         | 3                                      |
|                  | <b>Total</b>   | <b>8</b>                  | <b>8</b>                  | <b>7</b>                               |
|                  | Full-Time  | 8                         | 8                         | 7                                      |
|                  | Part-Time  | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>   |                           |                           | <b>7</b>                               |

**CAPITAL OUTLAY SCHEDULE**

| <u>Account<br/>Number</u> | <u>Item</u>                              | <u>Project<br/>Number</u> |   | <u>Amount</u>  |
|---------------------------|--|---------------------------|---|----------------|
| 62.25                     | Workshop Rehab                           | 001701                    | R | 150,000        |
| 67.35                     | Sludge Pump Replacement (2)              | 001701                    | R | 25,000         |
| 67.35                     | High Service Pumps (1)                   | 001701                    | R | 125,000        |
| 67.35                     | Transfer Pump Station & Cross Connection | 001701                    | R | 300,000        |
| 67.35                     | Traveling Bridge Filter Rehab            | 001701                    | R | 200,000        |
| 67.35                     | Unanticipated Capital Purchases          | 001701                    |   | 25,000         |
|                           | <b>Total</b>                             |                           |   | <b>825,000</b> |

**Fund:** Water and Sewer (401)  
**Division:** Water Reclamation (753)  
**Program:** Sewer Services (535)

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

| Division/Detail                                  | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                         |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                 | 295,871           | 350,843           | 374,260           | 332,617                       |
| 12.↔ Regular Salaries and Wages-Misc. Pays       | 14,685            | 14,880            | 16,855            | 16,855                        |
| 14.00 Overtime                                   | 9,506             | 8,540             | 12,000            | 12,000                        |
| 16.↔ Comp Absences                               | (8,600)           | 18,588            | -                 | -                             |
| 21.00 FICA Taxes                                 | 23,704            | 27,955            | 30,838            | 27,653                        |
| 22.01 Retirement Contribution - State Plan       | 3,563             | 3,813             | 3,230             | 3,383                         |
| 22.05 Retirement Contribution - City Plan        | 26,902            | 32,206            | 35,728            | 31,564                        |
| 23.00 Health Insurance                           | 55,913            | 67,566            | 68,648            | 47,677                        |
| 23.01 Disability Insurance                       | 502               | 1,357             | 5,862             | 6,320                         |
| 23.03 Life Insurance                             | 476               | 557               | 602               | 529                           |
| 24.00 Workers' Compensation                      | 6,366             | 9,782             | 6,357             | 5,822                         |
| 26.00 Matched Annuity                            | 4,873             | 9,062             | 7,203             | 5,312                         |
| 28.00 Gift Cards/Service Awards                  | 4,873             | 9,062             | 7,203             | 175                           |
| <b>Total Personal Services</b>                   | <b>438,634</b>    | <b>554,211</b>    | <b>568,786</b>    | <b>489,907</b>                |
| <b>OPERATING EXPENSES</b>                        |                   |                   |                   |                               |
| 31.00 Professional Services                      | 47,680            | 24,210            | 50,000            | 75,000                        |
| 34.00 Other Contractual Services                 | 35,889            | 22,123            | 65,000            | 65,000                        |
| 34.03 Operation & Maint. Charges-Iron Bridge     | 1,140,993         | 1,325,871         | 1,350,000         | 1,400,000                     |
| 34.04 O&M Chgs - SSNOCWTA                        | 589,597           | 687,880           | 650,000           | 700,000                       |
| 40.00 Travel and Per Diem                        | 520               | 2,535             | 4,500             | 6,000                         |
| 41.00 Communications                             | 998               | 1,128             | 5,000             | 7,000                         |
| 42.00 Freight & Postage                          | 126               | -                 | 1,500             | 1,500                         |
| 43.00 Utility Services                           | 149,196           | 124,034           | 170,000           | 170,000                       |
| 44.00 Rentals and Leases                         | -                 | -                 | 3,500             | 3,500                         |
| 46.00 Repairs and Maintenance                    | 66,282            | 621,788           | 175,000           | 100,000                       |
| 47.00 Printing and Binding                       | -                 | -                 | -                 | 1,000                         |
| 48.00 Promotional Activities                     | -                 | -                 | -                 | 1,000                         |
| 49.00 Other Current Charges and Obligations      | 200               | 883               | 1,000             | 1,000                         |
| 51.00 Office Supplies                            | -                 | 6                 | 500               | 500                           |
| 52.00 Operating Supplies                         | 70,024            | 47,250            | 95,000            | 95,000                        |
| 54.00 Publications, Subscriptions, & Memberships | 60                | 971               | 2,500             | 3,500                         |
| 55.00 Training                                   | 3,155             | 2,356             | 4,500             | 6,000                         |
| 56.00 Small Tools and Minor Equipment            | 1,222             | 5,604             | 15,000            | 15,000                        |
| <b>Total Operating Expenses</b>                  | <b>2,105,942</b>  | <b>2,866,639</b>  | <b>2,593,000</b>  | <b>2,651,000</b>              |
| <b>CAPITAL OUTLAY TOTAL</b>                      | -                 | -                 | <b>372,000</b>    | <b>825,000</b>                |
| <b>DIVISION TOTAL</b>                            | <b>2,544,576</b>  | <b>3,420,850</b>  | <b>3,533,786</b>  | <b>3,965,907</b>              |

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

**POSITION SCHEDULE**

| <u>Pay Grade</u> | <u>Position</u>  | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|------------------|--|---------------------------|---------------------------|--|
| C7               | Water Production Superintendent                                      | 1                         | 1                         | 1                                      |
|                  | Chief Water Production Operator                                      | 1                         | 1                         | -                                      |
| A34              | Environmental Analyst  | 1                         | 1                         | 1                                      |
| A34/A36/A39      | Water Production Plant Operator I/II/III                             | 4                         | 3                         | 2                                      |
| A38/A41/A42      | Water Production Plant and Reclamation<br>Facility Operator I/II/III | 2                         | 2                         | 2                                      |
| A41              | Utility Electronics Technician                                       | -                         | 1                         | 1                                      |
|                  | <b>Total</b>   | <b>9</b>                  | <b>9</b>                  | <b>7</b>                               |
|                  | Full-Time  | 9                         | 9                         | 7                                      |
|                  | Part-Time  | -                         | -                         | -                                      |
|                  | <b>Total FTE's</b>   |                           |                           | <b>7</b>                               |

**CAPITAL OUTLAY SCHEDULE**

| <u>Account<br/>Number</u> | <u>Item</u>                                  | <u>Project<br/>Number</u> | <u>Amount</u>  |
|---------------------------|--|---------------------------|----------------|
| 67.22                     | Pickup Truck 1/2 -ton                        | R                         | 22,966         |
| 67.35                     | North Well Rehab                             | R                         | 100,000        |
| 62.25                     | Howell Park Operation Bldg. Replacement      | R                         | 200,000        |
| 63.24                     | Scada Improvements                           | AN                        | 6,000          |
| 63.24                     | Howell Park Well # 3 - Generator and Fencing | AN                        | 55,000         |
| 63.24                     | Refurbish & Paint Melody Lane Tower          | R                         | 500,000        |
| 67.35                     | Unanticipated Capital Purchases              |                           | 25,000         |
|                           | <b>Total</b>                                 |                           | <b>908,966</b> |

**Fund:** Water and Sewer (401)  
**Division:** Water Production (754)  
**Program:** Water Utility Services (533)

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

| Division/Detail                                    | FY 2014<br>Actual | FY 2015<br>Actual | FY 2016<br>Budget | FY 2017<br>Proposed<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| <b>PERSONAL SERVICES</b>                           |                   |                   |                   |                               |
| 12.01 Regular Salaries and Wages                   | 345,142           | 394,285           | 428,240           | 334,984                       |
| 12.↔ Regular Salaries and Wages-Miscellaneous Pays | 19,270            | 23,272            | 17,000            | 20,000                        |
| 14.00 Overtime                                     | 12,046            | 7,658             | 15,000            | 15,000                        |
| 16.↔ Comp Absences                                 | 7,688             | (1,917)           | -                 | -                             |
| 21.00 FICA Taxes                                   | 28,161            | 32,010            | 35,208            | 28,304                        |
| 22.01 Retirement Contribution - State Plan         | 14,764            | 13,415            | 6,531             | 6,628                         |
| 22.05 Retirement Contribution - City Plan          | 25,998            | 31,653            | 40,922            | 31,896                        |
| 23.00 Health Insurance                             | 61,064            | 67,969            | 82,377            | 47,677                        |
| 23.01 Disability Insurance                         | 716               | 1,294             | 6,756             | 6,365                         |
| 23.02 Supplemental Pay - Health Insurance Waiver   | 100               | -                 | -                 | -                             |
| 23.03 Life Insurance                               | 535               | 600               | 669               | 520                           |
| 24.00 Workers' Compensation                        | 7,033             | 9,514             | 7,273             | 5,864                         |
| 26.00 Matched Annuity                              | 9,847             | 9,772             | 8,286             | 6,885                         |
| 28.00 Gift Cards/Service Awards                    | -                 | -                 | -                 | 175                           |
| <b>Total Personal Services</b>                     | <b>532,364</b>    | <b>589,525</b>    | <b>648,262</b>    | <b>504,298</b>                |
| <b>OPERATING EXPENSES</b>                          |                   |                   |                   |                               |
| 30.00 Operating Expenses                           | 595               | -                 | -                 | -                             |
| 31.00 Professional Services                        | 62,499            | 37,316            | 75,000            | 75,000                        |
| 34.00 Other Contractual Services                   | 23,549            | 13,574            | 59,400            | 70,000                        |
| 34.02 Other Contractual-Maintenance Generator      | 2,144             | 950               | -                 | -                             |
| 40.00 Travel and Per Diem                          | 448               | 1,761             | 1,500             | 6,000                         |
| 41.00 Communications                               | 5,359             | 6,761             | 8,000             | 12,000                        |
| 42.00 Freight & Postage                            | 37                | 280               | 1,500             | 1,500                         |
| 43.00 Utility Services                             | 258,453           | 250,044           | 275,000           | 275,000                       |
| 44.00 Rentals and Leases                           | 99                | -                 | 1,000             | 1,000                         |
| 46.00 Repairs and Maintenance                      | 59,275            | 68,069            | 566,400           | 175,500                       |
| 47.00 Printing and Binding                         | 1,676             | 558               | 1,500             | 1,500                         |
| 49.00 Other Current Charges and Obligations        | 6,331             | 7,821             | 8,000             | 8,000                         |
| 51.00 Office Supplies                              | 20                | 80                | 500               | 500                           |
| 52.00 Operating Supplies                           | 151,321           | 147,902           | 515,540           | 320,540                       |
| 54.00 Publications, Subscriptions, & Memberships   | 1,134             | 115               | 1,200             | 1,200                         |
| 55.00 Training                                     | 2,069             | 2,419             | 4,000             | 6,000                         |
| 56.00 Small Tools and Minor Equipment              | 3,246             | 1,044             | 6,000             | 6,000                         |
| <b>Total Operating Expenses</b>                    | <b>578,255</b>    | <b>538,694</b>    | <b>1,524,540</b>  | <b>959,740</b>                |
| <b>CAPITAL OUTLAY TOTAL</b>                        | -                 | -                 | <b>150,000</b>    | <b>908,966</b>                |
| <b>DIVISION TOTAL</b>                              | <b>1,110,619</b>  | <b>1,128,219</b>  | <b>2,322,802</b>  | <b>2,373,004</b>              |

**Fund:** Renewal and Replacement  
**Division:** Distribution and Collection  
**Program:** Water-Sewer Combination Services

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Renewal and Replacement (402)  
**Division:** Distribution and Collection (751)  
**Program:** Water-Sewer Combination Services (536)

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

| <u>Division/Detail</u>                         | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|--|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>                      |                           |                           |                           |  |
| 46.12 Repair and Maint/Renewal and Replacement | 34,217                    | -                         | -                         | -                                      |
| <b>Total Operating Expenses</b>                | <b>34,217</b>             | -                         | -                         | -                                      |
| <b>CAPITAL OUTLAY TOTAL</b>                    | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>                          | <b>34,217</b>             | -                         | -                         | -                                      |

**Fund:** Casselberry Golf Club  
**Division:** Administrative Services/Recreation  
**Program:** Culture and Recreation

**POSITION SCHEDULE**

**Pay Grade**      **Position**

No Personnel assigned.

**CAPITAL OUTLAY SCHEDULE**

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

**Fund:** Casselberry Golf Club (405)  
**Division:** Administrative Services/Recreation (411)  
**Program:** Culture and Recreation (572)

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

| <u>Division/Detail</u>          | <u>FY 2014<br/>Actual</u> | <u>FY 2015<br/>Actual</u> | <u>FY 2016<br/>Budget</u> | <u>FY 2017<br/>Proposed<br/>Budget</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|--|
| <b>OPERATING EXPENSES</b>       |                           |                           |                           |  |
| 44.01 Capital Leases            | -                         | -                         | -                         | 62,380                                 |
| 49.00 Other Current Charges     | -                         | -                         | -                         | -                                      |
| <b>Total Operating Expenses</b> | <u>-</u>                  | <u>-</u>                  | <u>-</u>                  | <u>62,380</u>                          |
| <b>CAPITAL OUTLAY TOTAL</b>     | -                         | -                         | -                         | -                                      |
| <b>DIVISION TOTAL</b>           | <u><u>-</u></u>           | <u><u>-</u></u>           | <u><u>-</u></u>           | <u><u>62,380</u></u>                   |





This page intentionally left blank.



# APPENDIX A

**CLASSIFICATION / PAY GRADE SCHEDULE  
FOR FISCAL YEAR 2017  
GENERAL**

| <u>GRADE</u> | <u>EXEMPT/<br/>NON-EXEMPT</u> | <u>POSITION</u>                        | <u>MINIMUM</u> | <u>MIDPOINT</u> | <u>MAXIMUM</u> |
|--------------|-------------------------------|--|----------------|-----------------|----------------|
| A10          | N                             | Office Assistant - PW                  | \$ 20,577      | \$ 25,721       | \$ 30,865      |
|              | N                             | Code Compliance Sign Aide              |                |                 |                |
| A17          | N                             | Facilities Custodian                   | \$ 23,022      | \$ 28,778       | \$ 34,533      |
|              | N                             | Meter Service Worker                   |                |                 |                |
|              | N                             | Parks Maintenance Worker               |                |                 |                |
| A19          | N                             | Utility Service Worker                 | \$ 23,857      | \$ 29,821       | \$ 35,785      |
|              | N                             | Streets Maintenance Worker             |                |                 |                |
|              | N                             | Stormwater Maintenance Worker          |                |                 |                |
| A22          | N                             | Staff Assistant I                      | \$ 25,241      | \$ 31,552       | \$ 37,862      |
|              | N                             | Stormwater Maintenance Technician      |                |                 |                |
|              | N                             | Streets Maintenance Technician         |                |                 |                |
| A24          | N                             | IS Support Technician                  | \$ 26,262      | \$ 32,827       | \$ 39,392      |
|              | N                             | Parks Maintenance Technician           |                |                 |                |
| A25          | N                             | Inventory Control Specialist           | \$ 26,803      | \$ 33,504       | \$ 40,205      |
|              | N                             | Utility Technician                     |                |                 |                |
|              | N                             | Customer Service Representative        |                |                 |                |
|              | N                             | Records Clerk                          |                |                 |                |
| A27          | N                             | Facilities Maintenance Technician      | \$ 27,954      | \$ 34,943       | \$ 41,931      |
|              | N                             | Irrigation Technician                  |                |                 |                |
|              | N                             | Senior Records Clerk                   |                |                 |                |
|              | N                             | Property and Evidence Technician       |                |                 |                |
| A28          | N                             | Stormwater Heavy Equipment Operator    | \$ 28,565      | \$ 35,707       | \$ 42,848      |
| A29          | N                             | Cross Connection Control Technician    | \$ 29,202      | \$ 36,502       | \$ 43,802      |
| A30          | N                             | CSR/Asst. Billing Clerk                | \$ 29,864      | \$ 37,330       | \$ 44,796      |
|              | N                             | Recreation Specialist                  |                |                 |                |
|              | N                             | Traffic Sign Specialist                |                |                 |                |
| A31          | N                             | Utility Heavy Equipment Operator       | \$ 30,553      | \$ 38,192       | \$ 45,830      |
|              | N                             | Utility Specialized Equipment Operator |                |                 |                |
|              | N                             | Utility Technician II                  |                |                 |                |
| A32          | N                             | Accounting Specialist                  | \$ 31,271      | \$ 39,089       | \$ 46,906      |
| A33          | N                             | Construction Inspector                 | \$ 32,018      | \$ 40,023       | \$ 48,027      |
|              | N                             | Staff Assistant II - Public Works      |                |                 |                |
|              | N                             | Staff Assistant II - Administration    |                |                 |                |
|              | N                             | Utility Line Locator                   |                |                 |                |
| A34          | N                             | Community Service Officer              | \$ 32,796      | \$ 40,995       | \$ 49,194      |
|              | N                             | Environmental Analyst                  |                |                 |                |
|              | N                             | Water Production Plant Operator I      |                |                 |                |
|              | N                             | Water Reclamation Facility Operator I  |                |                 |                |

**CLASSIFICATION / PAY GRADE SCHEDULE  
FOR FISCAL YEAR 2017  
GENERAL**

| <u>GRADE</u> | <u>EXEMPT/<br/>NON-EXEMPT</u> | <u>POSITION</u>                            | <u>MINIMUM</u> | <u>MIDPOINT</u> | <u>MAXIMUM</u> |
|--------------|-------------------------------|--|----------------|-----------------|----------------|
| A35          | N                             | Field Service Supervisor                   | \$ 33,605      | \$ 42,007       | \$ 50,408      |
|              | N                             | Records Specialist                         |                |                 |                |
| A36          | N                             | Planning Technician                        | \$ 34,448      | \$ 43,060       | \$ 51,672      |
|              | N                             | Water Production Plant Operator II         |                |                 |                |
|              | N                             | Water Reclamation Facility Operator II     |                |                 |                |
|              | N                             | Billing Specialist                         |                |                 |                |
|              | N                             | Code Compliance Officer                    |                |                 |                |
|              | N                             | Fleet Technician                           |                |                 |                |
| A37          | N                             | Fiscal Services Coordinator                | \$ 35,326      | \$ 44,157       | \$ 52,988      |
|              | N                             | IS Technical Specialist                    |                |                 |                |
|              | N                             | Lead Utility Technician                    |                |                 |                |
|              | N                             | Streets Lead Technician                    |                |                 |                |
| A38          | N                             | Building Services Coordinator              | \$ 36,239      | \$ 45,229       | \$ 54,358      |
|              | N                             | Code Compliance Coordinator                |                |                 |                |
|              | N                             | Elder & Victim Services Coordinator        |                |                 |                |
|              | N                             | Human Resources Specialist                 |                |                 |                |
|              | N                             | Procurement Specialist                     |                |                 |                |
|              | N                             | Senior Staff Assistant - CD                |                |                 |                |
|              | N                             | Water Prod and Reclamation Operator I      |                |                 |                |
| A39          | N                             | Water Production Plant Operator III        | \$ 37,190      | \$ 46,487       | \$ 55,785      |
|              | N                             | Water Reclamation Facility Operator III    |                |                 |                |
| A40          | N                             | IS Application Analyst                     | \$ 38,180      | \$ 47,724       | \$ 57,269      |
| A41          | N                             | Fleet Technician II                        | \$ 39,210      | \$ 49,012       | \$ 58,815      |
|              | N                             | Police Support Services Coordinator        |                |                 |                |
|              | N                             | Water Prod and Reclamation Operator II     |                |                 |                |
|              | N                             | Utility Electronics Technician             |                |                 |                |
| A42          | N                             | Construction Crew Supervisor               | \$ 40,283      | \$ 50,353       | \$ 60,424      |
|              | N                             | Cross Connection Control Supervisor        |                |                 |                |
|              | N                             | Water Prod and Reclamation Operator III    |                |                 |                |
| A43          | N                             | Accountant                                 | \$ 41,399      | \$ 51,749       | \$ 62,099      |
|              | N                             | Budget Analyst                             |                |                 |                |
|              | N                             | Police Administrative Services Coordinator |                |                 |                |
|              | N                             | Stormwater Crew Supervisor                 |                |                 |                |
| A44          | N                             | Management Analyst - PW                    | \$ 42,561      | \$ 53,202       | \$ 63,842      |
|              | N                             | Water Distribution Field Supervisor        |                |                 |                |
|              | N                             | Water Reclamation Field Supervisor         |                |                 |                |
| A45          | N                             | Environmental Coordinator                  | \$ 43,772      | \$ 54,714       | \$ 65,657      |
|              | N                             | Lead Code Compliance Officer               |                |                 |                |
|              | N                             | Planner                                    |                |                 |                |
| A46          | N                             | Property and Evidence Supervisor           | \$ 45,031      | \$ 56,289       | \$ 67,547      |
|              | N                             | Senior Accountant                          |                |                 |                |
|              | N                             | Senior Budget Analyst                      |                |                 |                |

**CLASSIFICATION / PAY GRADE SCHEDULE  
FOR FISCAL YEAR 2017  
GENERAL**

| <u>GRADE</u> | <u>EXEMPT/<br/>NON-EXEMPT</u> | <u>POSITION</u>                            | <u>MINIMUM</u> | <u>MIDPOINT</u> | <u>MAXIMUM</u> |
|--------------|-------------------------------|--|----------------|-----------------|----------------|
| A47          | N                             | Human Resources Generalist                 | \$ 46,342      | \$ 57,928       | \$ 69,514      |
| A48          | N                             | Business Analyst                           | \$ 47,707      | \$ 59,634       | \$ 71,561      |
| A49          | N                             | Executive Assistant to the City Manager    | \$ 49,128      | \$ 61,411       | \$ 73,693      |
| C7           | E                             | Planner II                                 | \$ 50,608      | \$ 63,260       | \$ 75,912      |
|              | E                             | Water Production Superintendent            |                |                 |                |
|              | E                             | Water Reclamation Superintendent           |                |                 |                |
|              | E                             | Water Resources Engineer I                 |                |                 |                |
| C8           | E                             | Network Systems Engineer                   | \$ 52,148      | \$ 65,185       | \$ 78,221      |
|              | E                             | Parks and Facilities Supervisor            |                |                 |                |
| C9           | E                             | Customer Service Supervisor                | \$ 53,751      | \$ 67,188       | \$ 80,626      |
|              | E                             | Recreation Programs & Events Supervisor    |                |                 |                |
| C10          | E                             | Construction and Permitting Manager        | \$ 55,419      | \$ 69,274       | \$ 83,129      |
|              | E                             | Natural Resource Officer                   |                |                 |                |
|              | E                             | Utility Infrastructure Superintendent      |                |                 |                |
|              | E                             | Water Resources Engineer II                |                |                 |                |
| C11          | E                             | Economic Development Manager               | \$ 57,157      | \$ 71,446       | \$ 85,735      |
|              | E                             | Police Support Services Manager            |                |                 |                |
|              | E                             | Procurement Administrator                  |                |                 |                |
|              | E                             | Recreation Manager                         |                |                 |                |
| C12          | E                             | Police Commander                           | \$ 58,965      | \$ 73,706       | \$ 88,448      |
|              | E                             | Assistant City Engineer                    |                |                 |                |
| C13          | E                             | Accounting Manager                         | \$ 60,848      | \$ 76,060       | \$ 91,272      |
|              | E                             | Development Services Manager               |                |                 |                |
|              | E                             | Public Works Maintenance Manager           |                |                 |                |
| C14          | E                             | Police Captain                             | \$ 62,807      | \$ 78,509       | \$ 94,211      |
| C15          | E                             | City Clerk                                 | \$ 64,848      | \$ 81,059       | \$ 97,271      |
|              | E                             | Water Resources Manager                    |                |                 |                |
| C17          | E                             | IS Manager                                 | \$ 69,182      | \$ 86,478       | \$ 103,773     |
| C18          | E                             | Human Resources and Risk Manager           | \$ 71,484      | \$ 89,355       | \$ 107,225     |
| C19          | E                             | Deputy Public Works Director/City Engineer | \$ 73,879      | \$ 92,349       | \$ 110,819     |
| D1           | E                             | Community Development Director             | \$ 76,374      | \$ 95,467       | \$ 114,560     |
|              | E                             | Finance Director                           |                |                 |                |
| D2           | E                             | Police Chief                               | \$ 78,970      | \$ 98,712       | \$ 118,455     |
|              | E                             | Public Works Director                      |                |                 |                |

**CLASSIFICATION / PAY GRADE SCHEDULE  
FOR FISCAL YEAR 2017  
PUBLIC SAFETY - POLICE**

---

| <u>GRADE</u> | <u>EXEMPT/<br/>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      |



This page intentionally left blank.



# APPENDIX B





This page intentionally left blank.

# Projected Changes In Fund Balances

## Fiscal Year 2017



|  | Fund #  | Est. Fund Balance at | FY 2017 Proposed Budget          |                      |                       |        | Projected Fund Balance at |
|--|---------|----------------------|----------------------------------|----------------------|-----------------------|--------|---------------------------|
|  |         |                      | Fund Balance Increase (Decrease) |                      |                       |        |                           |
| Governmental Funds & Special Revenue Funds |         | 10/01/16             | Revenues                         | Expenditures         | Δ in Dollars          | %      | 9/30/17                   |
| General Fund                               | 001     | \$ 5,246,743         | 16,938,643                       | 16,938,643           | -                     | 0.0%   | \$ 5,246,743              |
| Police Education                           | 102     | 17,376               | 13,800                           | 10,300               | 3,500                 | 20.1%  | (1) 20,876                |
| Recreation Impact                          | 103     | 334                  | -                                | -                    | -                     | 0.0%   | 334                       |
| Law Enforcement                            | 104/105 | 6,985                | -                                | -                    | -                     | 0.0%   | 6,985                     |
| Local Option Gas Tax                       | 109     | 255,011              | 614,200                          | 410,317              | 203,883               | 80.0%  | 458,894                   |
| Stormwater Utility                         | 110     | 946,814              | 1,714,500                        | 1,717,293            | (2,793)               | -0.3%  |                           |
| Multi Modal Impact Fee                     | 111     | 1,837                | -                                | -                    | -                     | 0.0%   | 1,837                     |
| Community Redevel. Agency                  | 113     | 324,243              | 401,029                          | 336,596              | 64,433                | 19.9%  | (2) 388,676               |
| Infrastructure Surtax                      | 114     | 8,361,627            | 1,641,200                        | 4,391,257            | (2,750,057)           | 0.0%   | 5,611,570                 |
| Municipal Impact Fee                       | 116     | 228,121              | -                                | -                    | -                     | 0.0%   | 228,121                   |
| Summerset Wall Fund                        | 117     | 28,098               | -                                | -                    | -                     | 0.0%   | 28,098                    |
| Solid Waste                                | 118     | 636,119              | 1,700,000                        | 1,826,175            | (126,175)             | -19.8% | (3) 509,944               |
| Building Safety                            | 119     | 711,907              | 283,145                          | 292,891              | (9,746)               | -1.4%  | 702,161                   |
| Street Light                               | 120     | 170,783              | 367,935                          | 391,254              | (23,319)              | -13.7% | (4) 147,464               |
| Debt Service                               | 201     | 2,438                | 616,896                          | 616,896              | -                     | 0.0%   | 2,438                     |
| Equip Replace                              | 302     | 207,458              | 938,100                          | 938,100              | -                     | 0.0%   | 207,458                   |
| Capital Improvement                        | 305     | 108,829              | -                                | -                    | -                     | 0.0%   | 108,829                   |
| Capital Improvement/City Center            | 306     | 39,810               | -                                | -                    | -                     | 0.0%   | 39,810                    |
| <b>TOTAL</b>                               |         | <b>\$ 17,294,533</b> | <b>\$ 25,229,448</b>             | <b>\$ 27,869,722</b> | <b>\$ (2,640,274)</b> |        | <b>\$ 13,710,238</b>      |

|                       | Fund # | Est. NLA Balance at 10/1/16 | FY 2017 Proposed Budget                     |                   |                    |        | Projected NLA Balance at 09/30/17 |
|-----------------------|--------|-----------------------------|---|-------------------|--------------------|--------|-----------------------------------|
|                       |        |                             | Net Liquid Assets (NLA) Increase (Decrease) |                   |                    |        |                                   |
| Enterprise Funds      |        |                             | Revenues                                    | Expenses          | Δ in Dollars       | %      |                                   |
| Water and Sewer       | 401    | \$ 3,011,544                | 18,030,207                                  | 18,985,049        | (954,842)          | -31.7% | (5) \$ 2,056,702                  |
| Renewal & Replace.    | 402    | 33,098                      | -   | -                 | -                  | 0.0%   | 33,098                            |
| W & S Capital Improv. | 403    | 930,952                     | 86,920                                      | -                 | 86,920             | 9.3%   | 1,017,872                         |
| Golf Course Fund      | 406    | 0                           | 162,380                                     | 62,380            | 100,000            | 0%     | 100,000                           |
| <b>TOTAL</b>          |        | <b>\$ 21,270,127</b>        | <b>43,346,575</b>                           | <b>46,854,771</b> | <b>(3,508,196)</b> |        | <b>(0) \$ 16,817,910</b>          |

## Projected Changes In Fund Balances

### Fiscal Year 2017



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 2017. 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 officers.
- (2) Increase in spending according to master plan.
- (3) Draw from fund balance - rate increase not passed on to consumers..
- (4) Draw from fund balance for capital project activity.
- (5) Draw from fund balance for capital projects.



# APPENDIX C

---

## 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.

**Presentation of the Capital Improvement Program for FY 2017 - 2021 will be provided with the Adopted Budget.**



# APPENDIX D



This page intentionally left blank.

| <b>Statistic</b>   | <b>Source</b>                                      | <b>Page Reference</b> |
|--|--|-----------------------|
| Seminole County & Municipalities Property Tax Rates  | Seminole County Property Appraiser's Office (2012) | 270                   |
| Seminole County & Municipalities Property Taxable Value Comparison   | Seminole County Property Appraiser's Office (2012) | 271-272               |
| Seminole County & Municipalities Assessed vs. Taxable Values   | Seminole County Property Appraiser's Office (2012) | 274                   |
| General Fund Revenues and Expenditures - Five Year Trends - Actual Schedule and Graphs   | City of Casselberry Finance Department (2012)      | 275-278               |
| Water & Sewer Fund Profit & Loss - Five Year Trends - Actual Schedule and Graphs   | City of Casselberry Finance Department (2012)      | 279-280               |
| Additional Revenue Sources - Planning & Local Business Taxes   | City of Casselberry Finance Department (2012)      | 282                   |
| Additional Revenue Sources - Building  | City of Casselberry Finance Department (2012)      | 284                   |
| City of Casselberry Property Tax Rates, Mills per \$1,000 of Assessed Taxable Value, Last Ten Fiscal Years and Current Budget Year | City of Casselberry Finance Department (2012)      | 286                   |
| City of Casselberry - Departmental Personnel Counts by Year  | City of Casselberry Finance Department (2013)      | 288                   |
| Seminole County Municipality Comparison - Citizen Employment   | Metro Orlando Economic Development Commission 2012 | 290                   |
| Seminole County Municipality Comparison - Housing (Household Composition)  | Seminole County Property Appraiser's Office (2012) | 292                   |



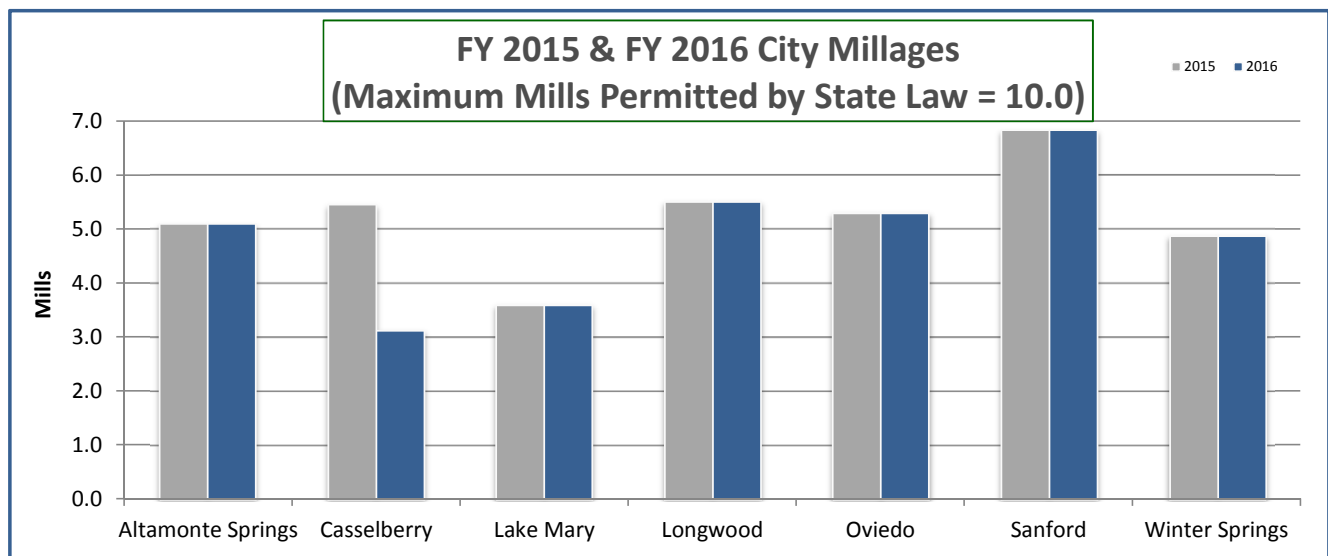
# Seminole County and Municipalities Property Tax Rates

Fiscal Year  
2016/2017

| <b>Local Millages by Fiscal Year:</b> |                                   | <b>2011</b>   | <b>2012</b>   | <b>2013</b>   | <b>2014</b>   | <b>2015</b>   | <b>2016*</b>  |
|---------------------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Altamonte Springs                     | City Millage                      | 2.8900        | 2.8900        | 2.8900        | 2.7624        | 2.7624        | 2.7624        |
|                                       | County Fire Protection District * | 2.3299        | 2.3299        | 2.3299        | 2.3299        | 2.3299        | 2.3299        |
|                                       | <b>Total</b>                      | <b>5.2199</b> | <b>5.2199</b> | <b>5.2199</b> | <b>5.0923</b> | <b>5.0923</b> | <b>5.0923</b> |
| Casselberry                           | City Millage                      | 5.4500        | 5.4500        | 5.4500        | 5.4500        | 5.4500        | 3.1201        |
|                                       | County Fire Protection District * | 0.0000        | 0.0000        | 0.0000        | 0.0000        | 0.0000        | 2.3299        |
|                                       | <b>Total</b>                      | <b>5.4500</b> | <b>5.4500</b> | <b>5.4500</b> | <b>5.4500</b> | <b>5.4500</b> | <b>5.4500</b> |
| Lake Mary                             | City Millage                      | 3.6355        | 3.6355        | 3.5895        | 3.5895        | 3.5895        | 3.5895        |
| Longwood                              | City Millage                      | 4.9900        | 5.5000        | 5.5000        | 5.5000        | 5.5000        | 5.5000        |
| Oviedo                                | City Millage                      | 4.8626        | 4.8626        | 4.8626        | 5.0434        | 5.0434        | 5.0434        |
|                                       | City Bonds                        | 0.3071        | 0.3071        | 0.3016        | 0.2546        | 0.2546        | 0.2546        |
|                                       | <b>Total</b>                      | <b>5.1697</b> | <b>5.1697</b> | <b>5.1642</b> | <b>5.2980</b> | <b>5.2980</b> | <b>5.2980</b> |
| Sanford                               | City Millage                      | 6.8250        | 6.8250        | 6.8250        | 6.8250        | 6.8250        | 6.8250        |
| Winter Springs                        | City Millage                      | 2.4500        | 2.4300        | 2.4300        | 2.4300        | 2.4300        | 2.4300        |
|                                       | City Bonds                        | 0.1100        | 0.1100        | 0.1100        | 0.1100        | 0.1100        | 0.1100        |
|                                       | County Fire Protection District * | 2.3299        | 2.3299        | 2.3299        | 2.3299        | 2.3299        | 2.3299        |
|                                       | <b>Total</b>                      | <b>4.8899</b> | <b>4.8699</b> | <b>4.8699</b> | <b>4.8699</b> | <b>4.8699</b> | <b>4.8699</b> |
| Unincorporated County                 | County Fire Protection District   | 2.3299        | 2.3299        | 2.3299        | 2.3299        | 2.3299        | 2.3299        |
|                                       | Unincorp. Transportation District | 0.1107        | 0.1107        | 0.1107        | 0.1107        | 0.1107        | 0.1107        |
|                                       | <b>Total</b>                      | <b>2.4406</b> | <b>2.4406</b> | <b>2.4406</b> | <b>2.4406</b> | <b>2.4406</b> | <b>2.4406</b> |

| <b>Millages Applied to All Residents by Tax Year:</b> |                 | <b>2011</b>   | <b>2012</b>   | <b>2013</b>   | <b>2014</b>   | <b>2015</b>   | <b>2016</b>   |
|---|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| All County Purpose Millages                           |                 |               |               |               |               |               |               |
|   | Non-Debt Levies | 4.8751        | 4.8751        | 4.8751        | 4.8751        | 4.8751        | 4.8751        |
|   | <b>Total</b>    | <b>4.8751</b> | <b>4.8751</b> | <b>4.8751</b> | <b>4.8751</b> | <b>4.8751</b> | <b>4.8751</b> |
| School Board Millages (Total)                         |                 | <b>7.7220</b> | <b>7.5530</b> | <b>8.3610</b> | <b>7.8970</b> | <b>7.8970</b> | <b>7.8970</b> |
| St. Johns River Water Management District             |                 | <b>0.3313</b> | <b>0.3313</b> | <b>0.3283</b> | <b>0.3164</b> | <b>0.3164</b> | <b>0.3164</b> |

\*2015 millage rates were used for 2016 as the updated rates were not available at time of publishing with the exception of Casselberry.



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

# Seminole County & Municipalities Property Taxable Value Comparison

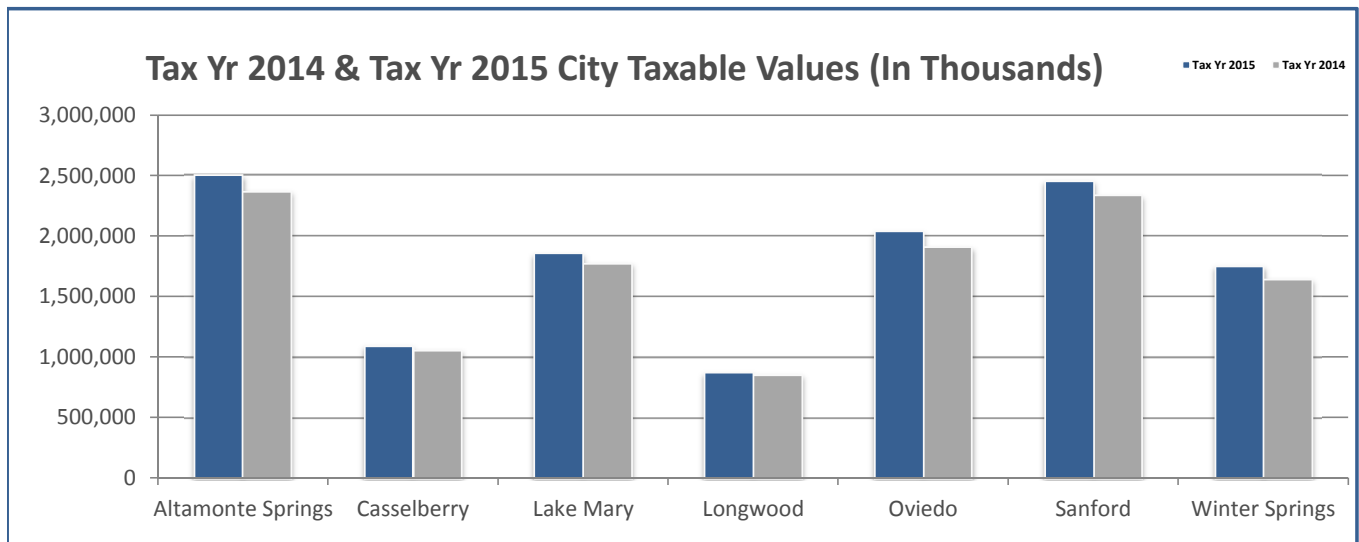
Fiscal Year  
2016/2017

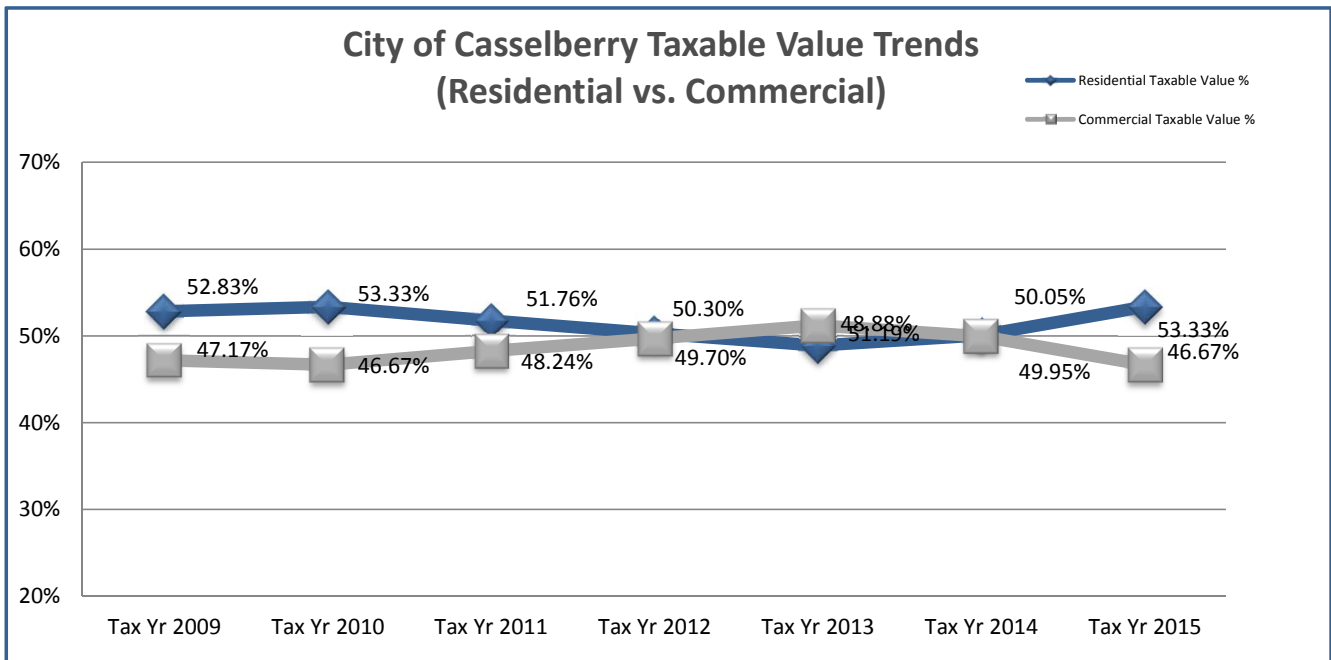
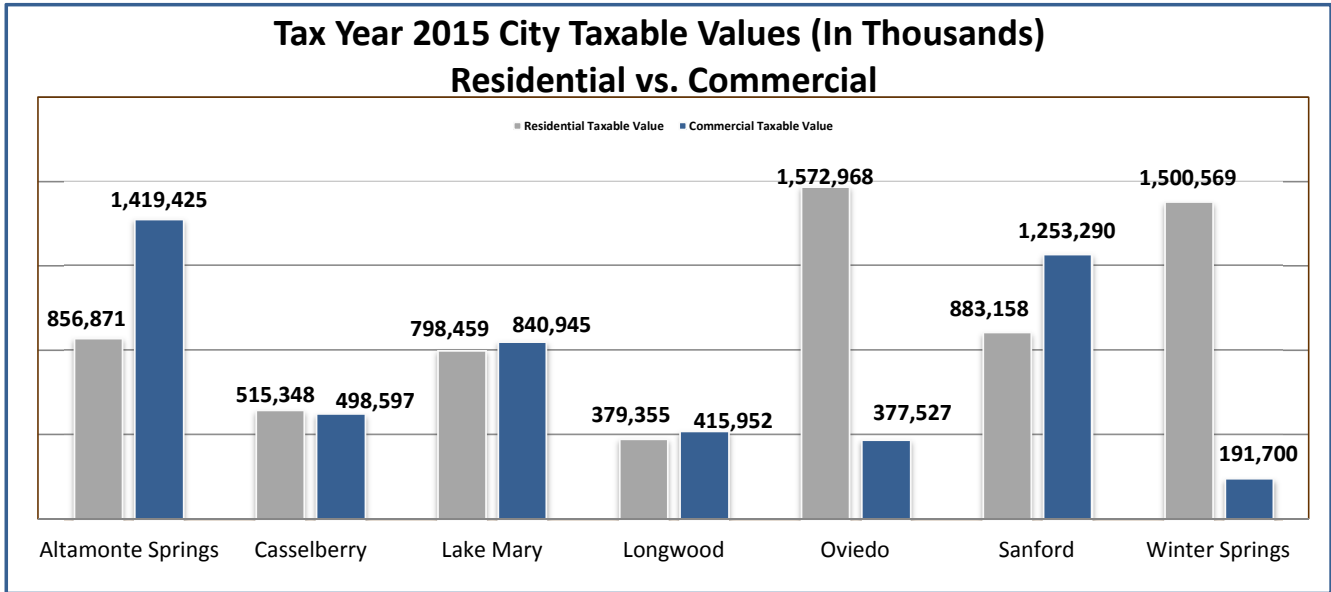
|                   | Taxable Value *<br>(In Thousands) |             | % Change in<br>in Taxable<br>Value | Tax Yr 2015 Taxable Value<br>(In Thousands) |            |
|-------------------|-----------------------------------|-------------|------------------------------------|---|------------|
|                   | Tax Yr 2015                       | Tax Yr 2014 |                                    | Residential                                 | Commercial |
| Altamonte Springs | 2,498,208                         | 2,364,845   | 5.64%                              | 856,871                                     | 1,419,425  |
| Casselberry       | 1,094,575                         | 1,056,812   | 3.57%                              | 515,348                                     | 498,597    |
| Lake Mary         | 1,855,560                         | 1,772,968   | 4.66%                              | 798,459                                     | 840,945    |
| Longwood          | 872,391                           | 857,723     | 1.71%                              | 379,355                                     | 415,952    |
| Oviedo            | 2,034,309                         | 1,905,914   | 6.74%                              | 1,572,968                                   | 377,527    |
| Sanford           | 2,449,935                         | 2,331,001   | 5.10%                              | 883,158                                     | 1,253,290  |
| Winter Springs    | 1,748,259                         | 1,639,667   | 6.62%                              | 1,500,569                                   | 191,700    |

\* 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 2015<br>Millage Rate | Population** | Sq. Miles | Acres  | Population<br>Density Per Acre |
|-------------------|-------------------------|--------------|-----------|--------|--------------------------------|
| Altamonte Springs | 2.7624                  | 42,719       | 9.5       | 6,080  | 7.0262                         |
| Casselberry       | 3.1201                  | 27,527       | 7.5       | 4,800  | 5.7348                         |
| Lake Mary         | 3.5895                  | 15,037       | 9.9       | 6,336  | 2.3733                         |
| Longwood          | 5.5000                  | 13,781       | 5.6       | 3,584  | 3.8451                         |
| Oviedo            | 5.0434                  | 36,251       | 16.0      | 10,240 | 3.5401                         |
| Sanford           | 6.8250                  | 55,509       | 22.8      | 14,592 | 3.8041                         |
| Winter Springs    | 2.4300                  | 34,627       | 14.8      | 9,472  | 3.6557                         |

\*\* The population count provided is an estimate as of June 2014 and is the most current data available.

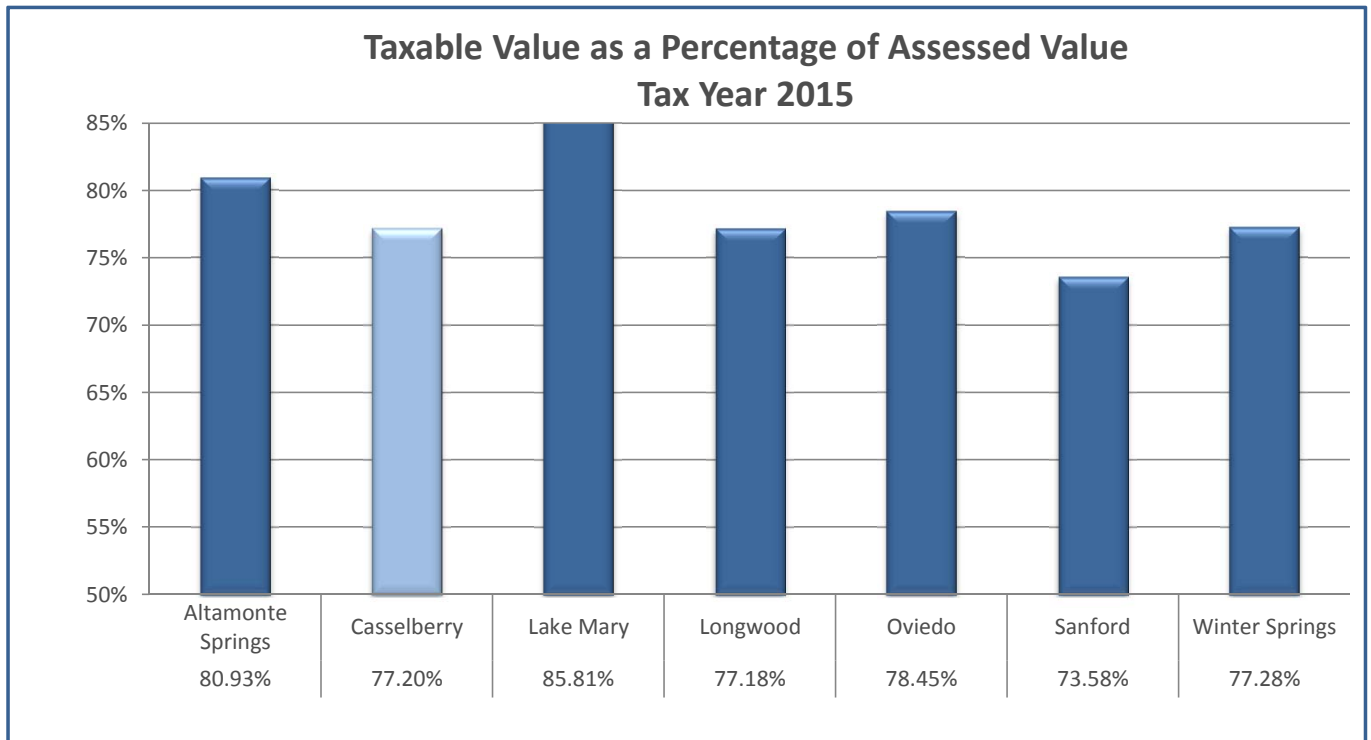




**Statistical Analysis**  
**Assessed Value vs. Taxable Value**

Fiscal Year  
 2016/2017

| <b>ASSESSMENT AND TAXABLE VALUE BY MUNICIPALITY<br/>(TAX YEAR 2015)</b> |   |  |   |
|---|---|--|---|
| <b>City</b>   | <b>Total Taxable Value<br/>(in thousands)</b> | <b>Total Assessed Value<br/>(in thousands)</b> | <b>Taxable Value as a % of<br/>Assessed Value</b> |
| Altamonte Springs   | 2,498,208                                     | \$ 3,086,977                                   | 80.93%  |
| Casselberry   | 1,094,575                                     | \$ 1,417,858                                   | 77.20%  |
| Lake Mary   | 1,855,560                                     | \$ 2,162,424                                   | 85.81%  |
| Longwood  | 872,391                                       | \$ 1,130,399                                   | 77.18%  |
| Oviedo  | 2,034,309                                     | \$ 2,593,152                                   | 78.45%  |
| Sanford   | 2,449,935                                     | \$ 3,329,406                                   | 73.58%  |
| Winter Springs  | 1,748,259                                     | \$ 2,262,334                                   | 77.28%  |



**General Fund Revenues and Expenditures**  
**Five Year Trends - Actual**

Fiscal Year  
 2016/2017

Dollars (000's)

| Revenues                                   |                  | 2011          | 2012          | 2013          | 2014          | 2015          |
|--|------------------|---------------|---------------|---------------|---------------|---------------|
| Ad Valorem Taxes                           |                  | 6,034         | 5,659         | 5,430         | 5,541         | 5,782         |
| Utility Service Taxes                      |                  | 3,431         | 3,145         | 3,236         | 3,315         | 3,393         |
| Utility Franchise Fees                     |                  | 2,121         | 1,958         | 1,916         | 2,010         | 2,045         |
| 1/2 Cent Sales Tax & State Revenue Sharing |                  | 2,124         | 2,303         | 2,435         | 2,525         | 2,762         |
| Charges for Services                       |                  | 1,009         | 1,137         | 1,244         | 1,426         | 1,156         |
| Licenses/Permit Fees/Business Taxes        |                  | 228           | 215           | 214           | 231           | 243           |
| Fines & Forfeitures                        |                  | 367           | 524           | 407           | 360           | 376           |
| Grant Revenue                              |                  | 206           | 155           | 256           | 224           | 170           |
| Miscellaneous Revenues                     |                  | 386           | 480           | 450           | 362           | 489           |
| <b>Sub total</b>                           |                  | <b>15,906</b> | <b>15,576</b> | <b>15,588</b> | <b>15,994</b> | <b>16,416</b> |
| Debt Proceeds                              |                  | -             | -             | -             | -             | 1,000         |
| Interest                                   |                  | 38            | 84            | 51            | 51            | 80            |
| Transfers In                               |                  | 2,451         | 1,550         | 1,625         | 1,625         | 1,830         |
| <b>Total Revenues</b>                      |                  | <b>18,395</b> | <b>17,210</b> | <b>17,264</b> | <b>17,670</b> | <b>19,326</b> |
| Expenditures                               |                  | 2011          | 2012          | 2013          | 2014          | 2015          |
| General                                    | Personnel        | 1,432         | 1,440         | 1,406         | 1,578         | 1,728         |
| Government                                 | Operating        | 1,408         | 1,337         | 1,656         | 1,655         | 1,742         |
|  | Cap. Outlay      | 148           | 84            | 82            | 946           | 80            |
|  | <b>Sub total</b> | <b>2,988</b>  | <b>2,861</b>  | <b>3,144</b>  | <b>4,179</b>  | <b>3,550</b>  |
| Public Safety                              | Personnel        | 7,638         | 7,805         | 8,210         | 8,020         | 8,338         |
|  | Operating        | 1,459         | 1,490         | 1,391         | 2,031         | 1,847         |
|  | Cap. Outlay      | 98            | 51            | 476           | 182           | 125           |
|  | <b>Sub total</b> | <b>9,195</b>  | <b>9,346</b>  | <b>10,077</b> | <b>10,233</b> | <b>10,310</b> |
| Physical                                   | Personnel        | 17            | 18            | 17            | 74            | 79            |
| Environment                                | Operating        | 39            | 4             | 11            | 8             | 30            |
|  | Cap. Outlay      | -             | 6             | -             | -             | -             |
|  | <b>Sub total</b> | <b>56</b>     | <b>28</b>     | <b>28</b>     | <b>82</b>     | <b>109</b>    |
| Transportation                             | Personnel        | 715           | 822           | 784           | 730           | 739           |
|  | Operating        | 315           | 210           | 317           | 508           | 499           |
|  | Cap. Outlay      | 11            | 27            | 11            | 17            | -             |
|  | <b>Sub total</b> | <b>1,041</b>  | <b>1,059</b>  | <b>1,112</b>  | <b>1,255</b>  | <b>1,238</b>  |
| Economic                                   | Personnel        | -             | -             | -             | -             | -             |
| Environment                                | Operating        | -             | -             | -             | -             | -             |
|  | Cap. Outlay      | -             | -             | -             | -             | -             |
|  | <b>Sub total</b> | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      |
| Culture/Recreation                         | Personnel        | 649           | 610           | 582           | 703           | 819           |
|  | Operating        | 580           | 586           | 588           | 718           | 875           |
|  | Cap. Outlay      | 1             | 207           | 324           | 131           | 55            |
|  | <b>Sub total</b> | <b>1,230</b>  | <b>1,403</b>  | <b>1,494</b>  | <b>1,552</b>  | <b>1,749</b>  |
| Human Services                             | Personnel        | -             | -             | -             | -             | -             |
|  | Operating        | -             | -             | -             | -             | -             |
|  | Cap. Outlay      | -             | -             | -             | -             | -             |
|  | <b>Sub total</b> | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      |
| Total Personnel                            |                  | 10,451        | 10,695        | 10,999        | 11,105        | 11,703        |
| Total Operating                            |                  | 3,801         | 3,627         | 3,963         | 4,920         | 4,993         |
| Total Capital Outlay                       |                  | 258           | 375           | 893           | 1,276         | 260           |
| Principal Retirement on Debt               |                  | 374           | 469           | 596           | 469           | 491           |
| Interest on Debt                           |                  | 65            | 26            | 29            | 57            | 57            |
| Transfers Out                              |                  | 6,850         | 1,285         | 918           | 1,176         | 1,619         |
| <b>Total Expenditures</b>                  |                  | <b>21,799</b> | <b>16,477</b> | <b>17,398</b> | <b>19,003</b> | <b>19,123</b> |

**General Fund Revenues and Expenditures  
Five Year Trends (Continued)**

Fiscal Year  
2016/2017

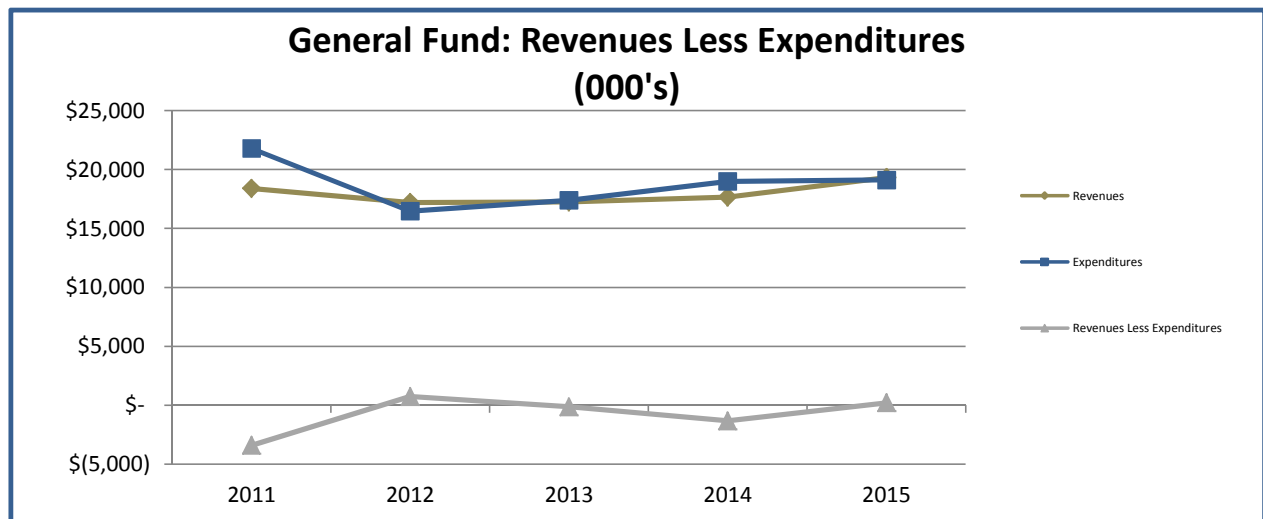
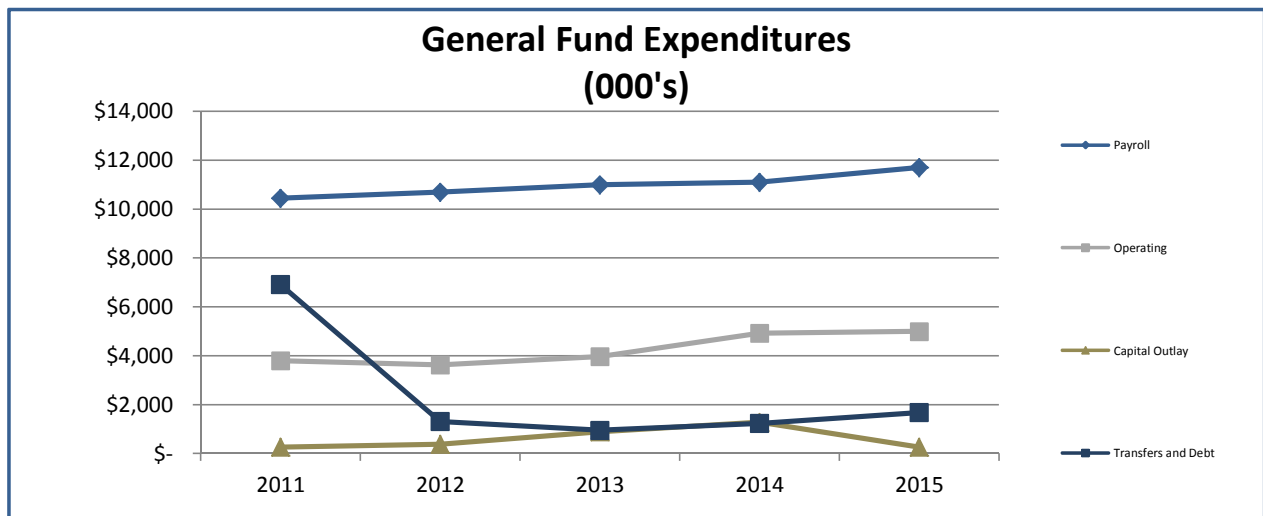
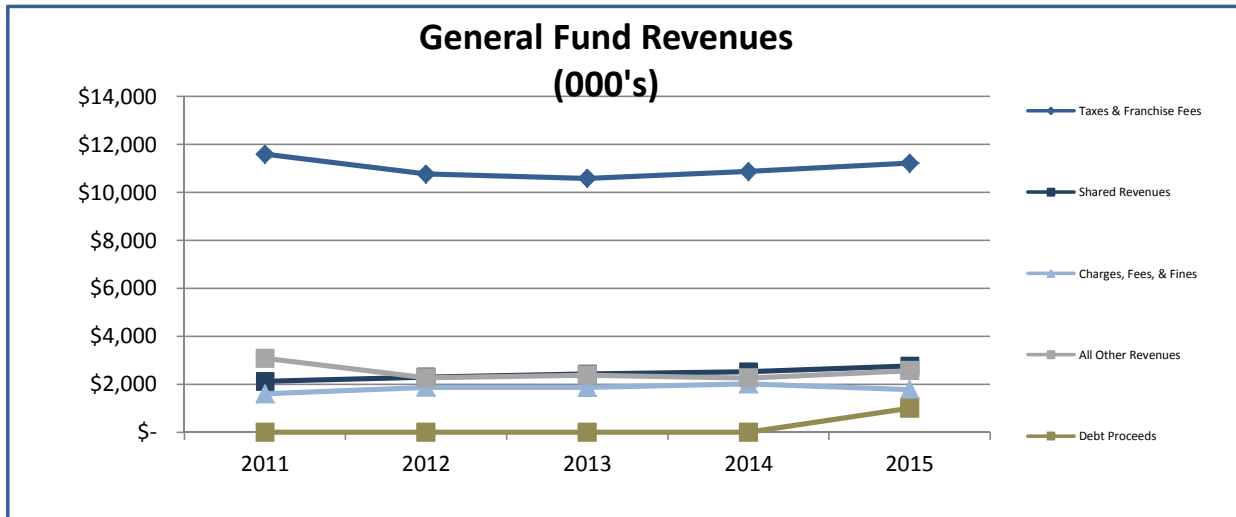
**Percentage Changes From Previous Year**

| <b>Revenues</b>                            | <b>2011</b>   | <b>2012</b>   | <b>2013</b>  | <b>2014</b>  | <b>2015</b>  |
|--|---------------|---------------|--------------|--------------|--------------|
| Ad Valorem Taxes                           | -7.52%        | -6.21%        | -4.05%       | 2.04%        | 4.35%        |
| Utility Service Taxes                      | 9.79%         | -8.34%        | 2.89%        | 2.44%        | 2.35%        |
| Utility Franchise Fees                     | 19.43%        | -7.69%        | -2.15%       | 4.91%        | 1.74%        |
| 1/2 Cent Sales Tax & State Revenue Sharing | -20.06%       | 8.43%         | 5.73%        | 3.70%        | 9.39%        |
| Charges for Services                       | 62.74%        | 12.69%        | 9.41%        | 14.63%       | -18.93%      |
| Licenses & Permit Fees                     | -58.92%       | -5.70%        | -0.47%       | 7.94%        | 5.19%        |
| Fines & Forfeitures                        | 58.87%        | 42.78%        | -22.33%      | -11.55%      | 4.44%        |
| Grant Revenue                              | -56.99%       | -24.76%       | 65.16%       | -12.50%      | -24.11%      |
| Miscellaneous Revenues                     | -13.65%       | 24.35%        | -6.25%       | -19.56%      | 35.08%       |
| <b>Sub total</b>                           | <b>-3.10%</b> | <b>-2.07%</b> | <b>0.08%</b> | <b>2.60%</b> | <b>2.64%</b> |
| Debt Proceeds                              | -100.00%      | 0.00%         | 0.00%        | 0.00%        | 0.00%        |
| Interest                                   | -83.26%       | 121.05%       | -39.29%      | 0.00%        | 56.86%       |
| Transfers In                               | 127.79%       | -36.76%       | 4.84%        | 0.00%        | 12.62%       |
| <b>Total Revenues</b>                      | <b>3.82%</b>  | <b>-6.44%</b> | <b>0.31%</b> | <b>2.35%</b> | <b>9.37%</b> |

| <b>Expenditures</b>          | <b>2011</b>   | <b>2012</b>    | <b>2013</b>  | <b>2014</b>  | <b>2015</b>  |
|------------------------------|---------------|----------------|--------------|--------------|--------------|
| Total Personnel              | -13.74%       | 2.33%          | 2.84%        | 0.96%        | 5.38%        |
| Total Operating              | 5.47%         | -4.58%         | 9.26%        | 24.15%       | 1.48%        |
| Total Capital Outlay         | -15.13%       | 45.35%         | 138.13%      | 42.89%       | -79.62%      |
| Principal Retirement on Debt | 183.33%       | 25.40%         | 27.08%       | -21.31%      | 4.69%        |
| Interest on Debt             | 364.29%       | -60.00%        | 11.54%       | 96.55%       | 0.00%        |
| Transfers Out                | 1093.38%      | -81.24%        | -28.56%      | 28.10%       | 37.67%       |
| <b>Total Expenditures</b>    | <b>30.19%</b> | <b>-24.41%</b> | <b>5.59%</b> | <b>9.23%</b> | <b>0.63%</b> |



This page intentionally left blank





# Water & Sewer Fund Profit & Loss - Five Year Trends - Actual

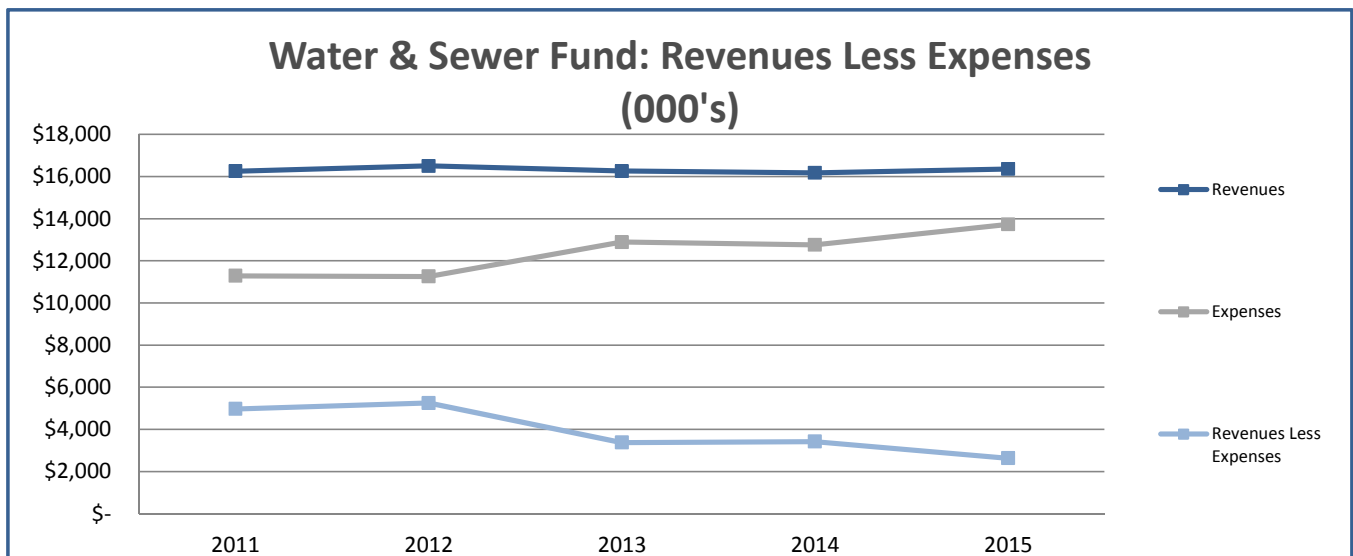
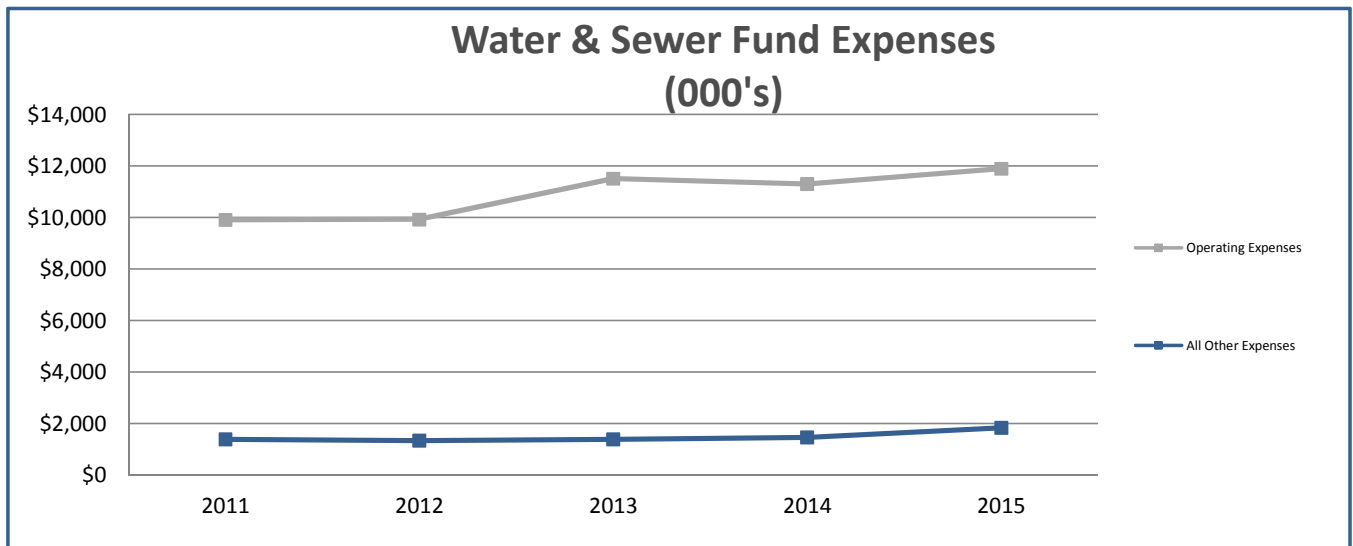
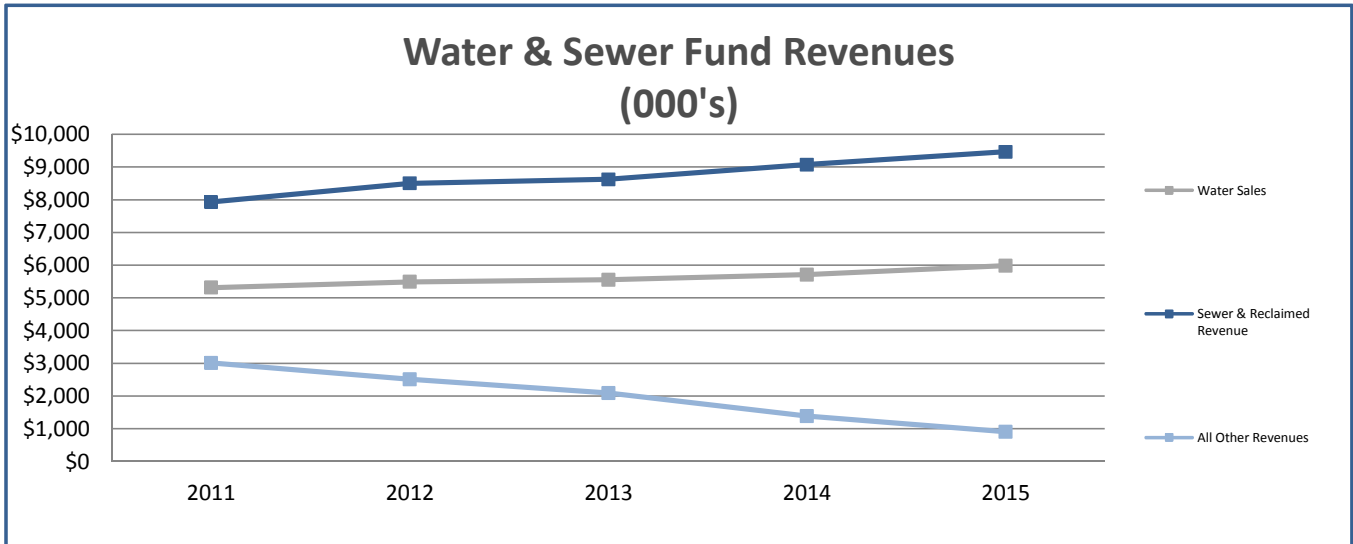
Fiscal Year  
2016/2017

Dollars (000's)

|  | 2011          | 2012          | 2013          | 2014          | 2015          |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>Operating Revenues</b>                    |               |               |               |               |               |
| Water sales                                  | 5,315         | 5,491         | 5,552         | 5,712         | 5,983         |
| Wastewater charges and reclaimed water sales | 7,933         | 8,502         | 8,623         | 9,077         | 9,470         |
| Other Operating Income                       | 731           | 790           | 757           | 685           | 690           |
| <b>Total Operating Revenues</b>              | <b>13,979</b> | <b>14,783</b> | <b>14,932</b> | <b>15,474</b> | <b>16,143</b> |
| <b>Operating Expenses</b>                    |               |               |               |               |               |
| Administration and operations                | 3,259         | 3,001         | 3,141         | 3,325         | 2,229         |
| Water distribution and wastewater collection | 1,550         | 1,516         | 2,591         | 2,045         | 2,205         |
| Wastewater lift station                      | 0             | 0             | 0             | 0             | 0             |
| Wastewater treatment and disposal            | 2,339         | 2,435         | 2,604         | 2,540         | 3,108         |
| Drinking water production                    | 924           | 1,109         | 1,108         | 1,111         | 1,650         |
| Depreciation and amortization                | 1,836         | 1,866         | 2,062         | 2,279         | 2,709         |
| <b>Total Operating Expenses</b>              | <b>9,908</b>  | <b>9,927</b>  | <b>11,506</b> | <b>11,300</b> | <b>11,901</b> |
| <b>TOTAL OPERATING INCOME</b>                | <b>4,071</b>  | <b>4,856</b>  | <b>3,426</b>  | <b>4,174</b>  | <b>4,242</b>  |

|  | 2011         | 2012         | 2013         | 2014         | 2015         |
|--|--------------|--------------|--------------|--------------|--------------|
| Total Operating Income                   | 4,071        | 4,856        | 3,426        | 4,174        | 4,242        |
| Interest income                          | 43           | 108          | 68           | 68           | 119          |
| Interest expense (Loss)                  | (399)        | (281)        | (277)        | (282)        | (211)        |
| Grants                                   | 2,078        | 1,546        | 0            | 0            | 0            |
| G/L on sale of assets (Loss)             | 0            | 0            | 0            | 0            | (333)        |
| Operating transfers out (Loss)           | (981)        | (1,051)      | (1,104)      | (1,176)      | (1,619)      |
| <b>Net Income (Loss)</b>                 | <b>4,812</b> | <b>5,178</b> | <b>2,113</b> | <b>2,784</b> | <b>2,198</b> |
| Contributed Capital                      | 157          | 66           | 1,262        | 632          | 94           |
| <b>Net Addition To Retained Earnings</b> | <b>4,969</b> | <b>5,244</b> | <b>3,375</b> | <b>3,416</b> | <b>2,292</b> |

| Selected Percentage Changes From Previous Year | 2011    | 2012   | 2013    | 2014   | 2015    |
|--|---------|--------|---------|--------|---------|
| Total Operating Revenues                       | 8.20%   | 5.75%  | 1.01%   | 3.63%  | 4.32%   |
| Total Operating Expenses                       | -3.67%  | 0.19%  | 15.91%  | -1.79% | 5.32%   |
| Operating Income                               | 54.56%  | 19.28% | -29.45% | 21.83% | 1.63%   |
| Net Income                                     | 292.50% | 7.61%  | -59.19% | 31.76% | -21.05% |





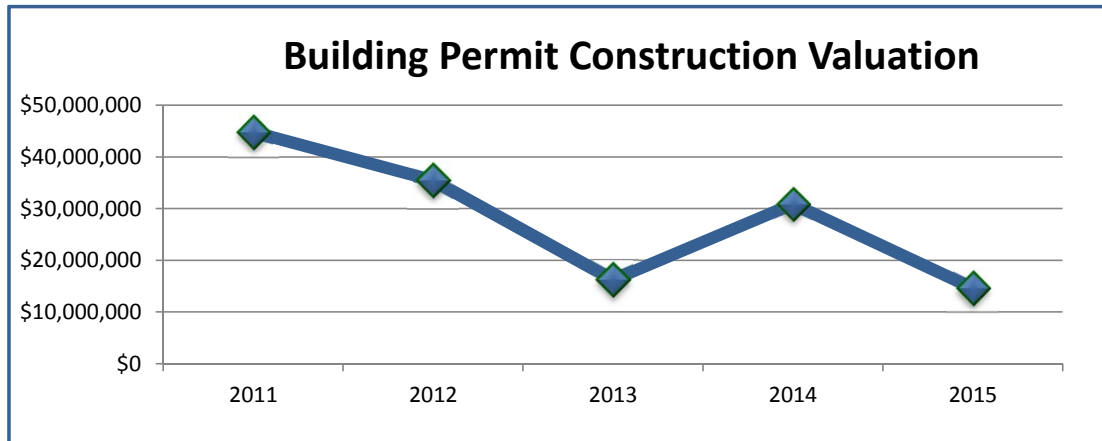
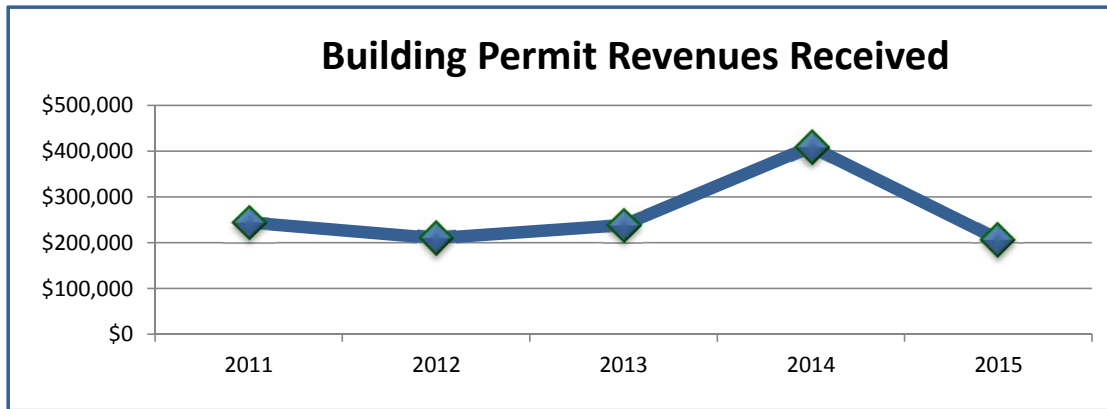
This page intentionally left blank.



This page intentionally left blank.

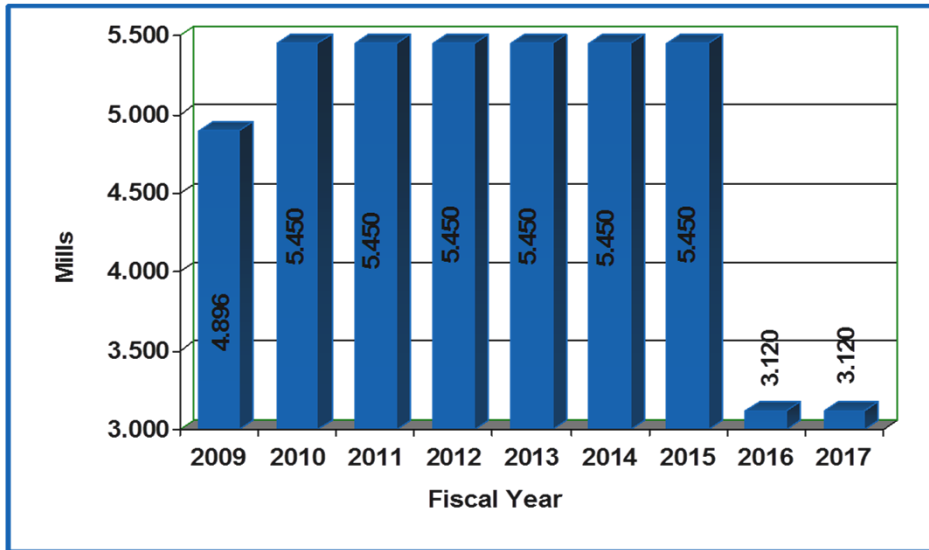
**Additional Revenue Sources (cont.)**

| BUILDING                 | 2011         | 2012         | 2013         | 2014         | 2015         |
|--------------------------|--------------|--------------|--------------|--------------|--------------|
| Permits Issued           | 1,539        | 1,226        | 1,349        | 1,784        | 1,596        |
| Permit Revenues Received | \$243,862    | \$209,601    | \$238,202    | \$409,424    | \$206,667    |
| Inspections              | 2,532        | 3,026        | 3,404        | 5,746        | 3,213        |
| Construction Valuation*  | \$44,807,038 | \$35,501,767 | \$16,203,511 | \$30,864,007 | \$14,598,684 |



\*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 2.3299 mills is now assessed to the Citizens of Casselberry by Seminole County.

# Departmental Personnel Counts by Year

Fiscal Year  
2016/2017

## Fiscal Year 2013 - Fiscal Year 2017

|                                    | FY 2013           |                  | FY 2014           |                  | FY 2015           |                  | FY 2016           |                 | FY 2017           |                 |
|------------------------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|-----------------|-------------------|-----------------|
|                                    | <u>FT</u>         | <u>PT</u>        | <u>FT</u>         | <u>PT</u>        | <u>FT</u>         | <u>PT</u>        | <u>FT</u>         | <u>PT</u>       | <u>FT</u>         | <u>PT</u>       |
| <b>ADMINISTRATION DEPARTMENT</b>   |                   |                  |                   |                  |                   |                  |                   |                 |                   |                 |
| City Commission                    | 0                 | 5                | 0                 | 5                | 0                 | 5                | 0                 | 5               | 0                 | 5               |
| City Manager/City Clerk            | 4                 | 0                | 4                 | 0                | 4                 | 0                | 4                 | 0               | 4                 | 0               |
| Human Resources/Risk Management    | 2                 | 0                | 3                 | 0                | 3                 | 0                | 3                 | 0               | 3                 | 0               |
| <b>COMMUNITY DEVELOPMENT DEPT.</b> |                   |                  |                   |                  |                   |                  |                   |                 |                   |                 |
| Economic Development               | 1                 | 0                | 1                 | 0                | 1                 | 0                | 1                 | 0               | 1                 | 0               |
| Planning                           | 6                 | 0                | 6                 | 0                | 6                 | 0                | 6                 | 0               | 6                 | 0               |
| Code Compliance                    | 4                 | 1                | 4                 | 0                | 3                 | 0                | 3                 | 1               | 3                 | 1               |
| Building Safety Bureau             | 1                 | 0                | 1                 | 0                | 1                 | 0                | 1                 | 0               | 1                 | 0               |
| <b>FINANCE DEPARTMENT</b>          |                   |                  |                   |                  |                   |                  |                   |                 |                   |                 |
| Accounting                         | 5                 | 1                | 5                 | 1                | 5                 | 1                | 5                 | 1               | 5                 | 1               |
| Customer Service                   | 5                 | 0                | 5                 | 0                | 5                 | 0                | 5                 | 0               | 5                 | 0               |
| Information Systems                | 5                 | 0                | 4                 | 1                | 4                 | 1                | 4                 | 1               | 3                 | 0               |
| Inventory Control                  | 1                 | 0                | 1                 | 0                | 1                 | 0                | 1                 | 0               | 1                 | 0               |
| Meter Service                      | 2                 | 0                | 2                 | 0                | 2                 | 0                | 3                 | 0               | 3                 | 0               |
| Purchasing                         | 1                 | 0                | 1                 | 0                | 1                 | 0                | 2                 | 0               | 2                 | 0               |
| Office of Management and Budget    | 2                 | 0                | 1                 | 0                | 1                 | 0                | 1                 | 0               | 1                 | 0               |
| <b>FIRE DEPARTMENT</b>             |                   |                  |                   |                  |                   |                  |                   |                 |                   |                 |
| Fire Rescue Operations             | 41                | 1                | 41                | 1                | 41                | 1                | 0                 | 0               | 0                 | 0               |
| Fire Prevention Bureau             | 1                 | 0                | 1                 | 0                | 1                 | 0                | 0                 | 0               | 0                 | 0               |
| <b>POLICE DEPARTMENT</b>           |                   |                  |                   |                  |                   |                  |                   |                 |                   |                 |
| Police                             | 63                | 0                | 62                | 0                | 62                | 0                | 62                | 0               | 63                | 0               |
| <b>PUBLIC WORKS DEPARTMENT</b>     |                   |                  |                   |                  |                   |                  |                   |                 |                   |                 |
| Administration                     | 8                 | 0                | 8                 | 0                | 8                 | 0                | 8                 | 0               | 9                 | 0               |
| Distribution & Collection          | 20                | 0                | 20                | 0                | 20                | 0                | 20                | 0               | 15                | 0               |
| Engineering                        | 1                 | 0                | 1                 | 0                | 0                 | 0                | 0                 | 0               | 0                 | 0               |
| Parks and Maintenance              | 6                 | 1                | 7                 | 1                | 8                 | 1                | 8                 | 1               | 9                 | 1               |
| City Facilities                    | 2                 | 0                | 1                 | 0                | 3                 | 0                | 3                 | 0               | 3                 | 0               |
| Recreation                         | 2                 | 4                | 6                 | 1                | 6                 | 1                | 7                 | 0               | 7                 | 0               |
| Stormwater                         | 7                 | 0                | 7                 | 0                | 8                 | 0                | 8                 | 0               | 8                 | 0               |
| Fleet Maintenance                  | 2                 | 0                | 2                 | 0                | 2                 | 0                | 2                 | 0               | 2                 | 0               |
| Streets Maintenance                | 15                | 0                | 15                | 0                | 12                | 0                | 12                | 0               | 12                | 0               |
| Lift Station                       | 0                 | 0                | 0                 | 0                | 0                 | 0                | 0                 | 0               | 5                 | 0               |
| Water Production                   | 8                 | 0                | 9                 | 0                | 9                 | 0                | 9                 | 0               | 7                 | 0               |
| Water Reclamation                  | 9                 | 0                | 8                 | 0                | 8                 | 0                | 8                 | 0               | 7                 | 0               |
| <b>TOTAL PERSONNEL</b>             | <b><u>224</u></b> | <b><u>13</u></b> | <b><u>226</u></b> | <b><u>10</u></b> | <b><u>225</u></b> | <b><u>10</u></b> | <b><u>186</u></b> | <b><u>9</u></b> | <b><u>185</u></b> | <b><u>8</u></b> |

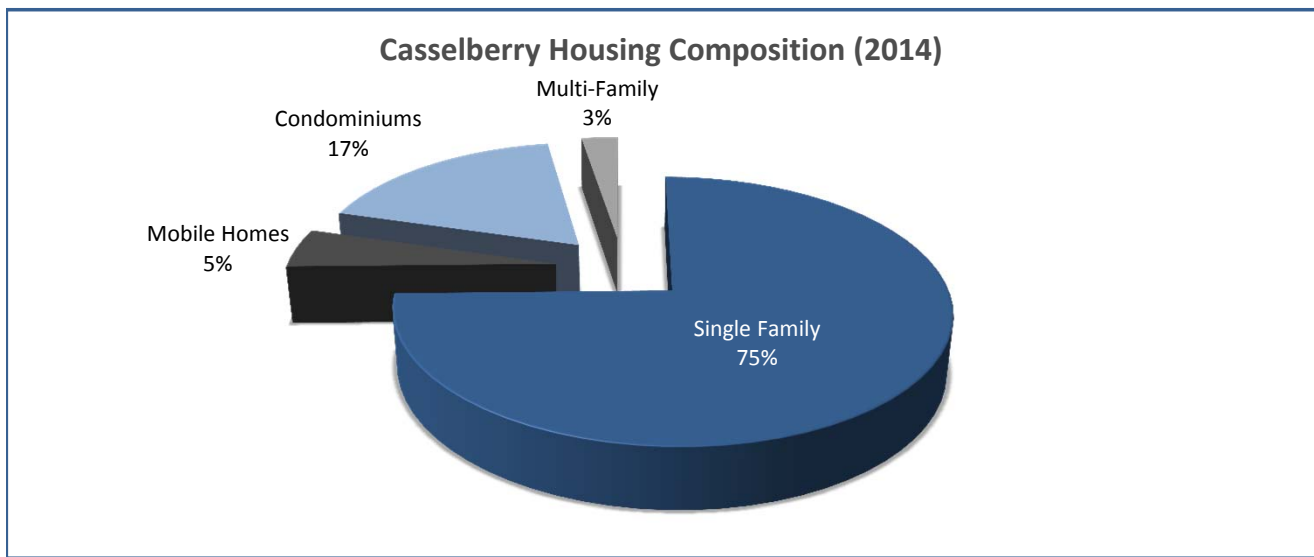


This page intentionally left blank.



Housing - Household Composition 2015

| City              | Single Family | Mobile Homes | Condominiums | Multi-Family |
|-------------------|---------------|--------------|--------------|--------------|
| Altamonte Springs | 6,425         | 0            | 6,877        | 156          |
| Casselberry       | 6,446         | 423          | 1,542        | 222          |
| Lake Mary         | 4,569         | 316          | 63           | 38           |
| Longwood          | 4,459         | 8            | 0            | 286          |
| Oviedo            | 10,964        | 2            | 0            | 217          |
| Sanford           | 13,338        | 8            | 1,138        | 343          |
| Winter Springs    | 11,527        | 0            | 492          | 85           |





# Glossary of Terms and Acronyms

## Fiscal Year 2017 Proposed 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.

**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 \$1,000 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. A 1980 amendment to the Florida Constitution sets the exemptions for homesteads at \$25,000. That means that a homeowner with property assessed at \$50,000, would have to pay taxes on \$25,000 of the assessment. Eligible homeowners must apply for the exemptions 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.

**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 rule 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:** Positions that is limited in duration and/or authorization; such as seasonal or temporary positions. 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.

**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 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 or 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 & resource management, & 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.

**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 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.